



HIBBING CITY COUNCIL
Regular Meeting
Wednesday, July 16, 2025
5:00 PM

Councilor Justin Fosso
Councilor John Schweiberger
Councilor James Bayliss
Councilor Jay Hildenbrand
Councilor Jennifer Hoffman Saccoman
Councilor Chris Whitney
Mayor Pete Hyduke

City Administrator Greg Pruszinske
City Clerk-Dep Admin Candie Seppala
Finance Dir - Treasurer Sheena Mulner
City Attorney Andy Borland
Chief of Police Steve Estey
City Engineer Jesse Story

I. CALL TO ORDER:

II. PLEDGE OF ALLEGIANCE:

III. ADDS AND DELETES:

1. ADDs: CONSENT AGENDA #3, #20, #21, #22, #23, #24, & #25

IV. APPROVAL OF THE AGENDA:

V. APPROVAL OF MINUTES:

1. Approve the Minutes of the Hibbing City Council Meeting of July 2, 2025
2. Approve the Minutes of the Hibbing City Council Workshop of July 2, 2025

VI. CONSENT AGENDA:

1. Approve Accounts Payable dated July 11, 2025 checks #180432-180556 in the amount of \$1,550,796.96 and drafts in the amount of \$305,549.51
2. Approve City Payroll ending June 27, 2025 in the amount of \$692,662.83
3. **Approve City Payroll ending July 11, 2025 in the amount of \$743,719.46**
4. Accept and place on file the 2024 Financial Statements
5. Approve the final design package for the Hull Rust Mine View exhibition space and allow staff to go out to bid for production and construction of exhibits.
6. Approve the promotion of Sarah Voss to Engineer/Paramedic effective July 20, 2025.
7. Approve the promotion of Jason Ruzynski to Engineer/Paramedic effective July 23, 2025.
8. Approve the promotion of Robin Carney to Paid On-Call Engineer effective July 26,

2025.

9. Approve the promotion of Anthony Krasensky to Paid On-Call Engineer effective July 26, 2025.
10. Accept and place on file the Hibbing Police Department's June, 2025 Activity Report
11. Approve waiving the permit fees for the North St. Louis County Habitat for Humanity home located at 3707 3rd Avenue West
12. Approve the cash and investment report for the quarter ending 6/30/2025
13. Indemnity and Hold Harmless Agreement between Shain & Sons and the City of Hibbing
14. Approve the Special Event Permit Application of the Doherty and Seppala Families to host the wedding of Megan Doherty and Alex Seppala on Saturday, April 25, 2026 at the Hibbing Memorial Building
15. Approve the Special Event Permit Application Northland Counseling Center to hold the Walk For Life from the Bennett Park Pavilion to City Hall and back to the Pavilion on Saturday, August 16, 2025
16. Approve the Raffle Permit Application of the Hibbing Elk's Lodge #1022 to hold bingo on August 7, 14, 21, & 28, 2025 at the Hibbing Elk's Lodge
Raffle Permit # 25-07-03
17. Approve the Raffle Permit Application Request of Northland Counseling to hold their raffle at Bennett Park on Saturday, August 16, 2025
Raffle Permit #25-07-04
18. Approve the 2025 Transient Merchant License of Rose Cottage Baking Co. to sell baked goods and lemonade in Hibbing
License #001423
19. Approve the Special Event Permit of Our Saviors Lutheran Church to hold Family Fun Event on Sunday, August 10, 2025 on 5th Avenue next to the Church
20. Approve the Special Event Permit Application of the Hibbing Public Library to hold the Library Summer Reading Program Block Party on Friday, July 25, 2025 from 12:00-4:00 p.m. on the lawn of the Library and on 21st Street
21. Authorize the Hibbing City Council to attend the Special HEDA Meeting on Tuesday, July 29, 2025 at 5:00 p.m. in the Hibbing City Hall Council Chamber
22. Approve the Temporary On-Sale Liquor License of St. Michaels Orthodox Church to dispense alcohol at the Parish Hall on Sunday, August 10, 2025
23. Approve Resolution 25-07-11 AUTHORIZING CITY OF HIBBING TO MAKE APPLICATION TO AND ACCEPT FUNDS FROM THE DEPARTMENT OF IRON RANGE RESOURCES AND REHABILITATION COMMERCIAL REDEVELOPMENT GRANT PROGRAM FOR THE REDEVELOPMENT OF 2214

2ND AVE WEST, HIBBING, MN 55746

24. Approve the Mayor to sign form HUD-50077-SL certifying that the 5-year PHA plan for fiscal years 2026-2030 for the HRA of Hibbing is consistent with the fair housing goals and strategies in the city of Hibbing.
25. Approve the 2025 On-Sale and Sunday Liquor License of Red Rock Hotel
26. Set the next Hibbing City Council Meeting for Wednesday, August 6, 2025 at 5:00 p.m. in the Hibbing City Hall Council Chamber
27. Set the next Hibbing City Council Workshop Meeting for Wednesday, August 6, 2025 following the Regular Meeting at 5:00 p.m. in the Hibbing City Hall Council Chamber
28. Set the Joint Meeting with the Chisholm Hibbing Airport Authority for Monday, August 25, 2025 at 6 p.m.

VII. PUBLIC FORUM:

VIII. COUNCIL REPORTS:

IX. DEPARTMENT AND COMMITTEE REPORTS:

1. Finance Director-Treasurer Sheena Mulner

- a. Offer Resolution 25-07-09 rescinding resolution 25-04-10 AUTHORIZING THE TRANSFER OF REAL PROPERTY TO THE HIBBING HOUSING AND REDEVELOPMENT AUTHORITY AND FURTHER TO AUTHORIZE THE REPURCHASE OF THE SAME REAL PROPERTY AT THE SAME PRICE

2. City Attorney Andy Borland

- a. Discussion: Planning Commission's referral to the City Council for consideration of Local Authority for the HPU Southern Interconnect Transmission Line Project.
RESOLUTION NO. 25-07-06 MAINTAINING JURISDICTION OF THE TRANSMISSION ROUTE PERMIT FOR THE HIBBING PUBLIC UTILITIES COMMISSION SOUTHERN INTERCONNECT TRANSMISSION LINE PROJECT TO BE WHOLLY LOCATED WITHIN THE CITY LIMITS OF HIBBING
- b. Offer RESOLUTION NO. 25-07-10 DECLARING A SPECIAL EMERGENCY AS OF JULY 08, 2025 FOR PURPOSES PROVIDED BY MINNESOTA STATUTE SECTIONS 365.37 AND 415.01

3. City Administrator Greg Pruszinske

- a. City Administrator's Report

- b. Hibbing Public Safety Building (HPSB) Agreement: Adolfson & Peterson
Guaranteed Maximum Price (GMP) for Hibbing Public Safety Building Bld
Package #2

X. BIDS AND QUOTES:

1. Superintendent of Wastewater Treatment Plant Dave Hurd

- a. Approve replacing 4 new doors at the Treatment Plant from Glass & Door Inc.
in the amount of \$8,340

XI. CLOSED SESSIONS:

- 1. FOR THE PURPOSE OF REAL PROPERTY PARCELS 3909 Dillon Road (PID 139-0050-04362), 3911 Dillon Road (PID 139-0050-04360), and Parcel ID 139-0050-04330 PURSUANT TO MN ST SECTION 13D.05SUB.3(c3)
- 2. FOR THE PURPOSE OF REAL PROPERTY PARCEL ID 139-0180-02570 PURSUANT TO MN ST SECTION 13D.05SUB.3(c3)

XII. ADJOURNMENT:

PACKET: 03908 Regular Payments 7/11/25
VENDOR SET: 01
BANK : APBNK US BANK

**** CHECK LISTING ****

VENDOR	NAME / I.D.	DESC	CHECK TYPE	CHECK DATE	DISCOUNT	AMOUNT	CHECK NO#	CHECK AMOUNT
1	'ALBERT JONES'; I-ALBERT JONES 6/25	'','REFUND'	R	7/11/2025		20.00CR	180432	20.00
1	'CAROL DRAZENOVICH'; I-C DRAZENOVICH 6/25	'','REF'	R	7/11/2025		1,223.91CR	180433	1,223.91
1	'CINDY TOWE'; I-CINDY TOWE 7/25	'','REFUND'	R	7/11/2025		35.36CR	180434	35.36
1	'EMMA KANGAS'; I-EMMA KANGAS 6/25	'','TOBACCO CK'	R	7/11/2025		80.00CR	180435	80.00
1	'MARY GROSHEL'; I-MARY GROSHEL 6/25	'','REFUND'	R	7/11/2025		25.00CR	180436	25.00
1	'SUSAN DANIELSON'; I-SUE DANIELSON 7/25	'','REFUND'	R	7/11/2025		290.00CR	180437	290.00
005741	AAA TREE REMOVAL LLC I-100	TREE REMOVAL/DISPOSAL/GRIND	R	7/11/2025		7,445.00CR	180438	7,445.00
005326	ABDO LLP I-508758	PROF SVCS 12/31/24 AUDIT	R	7/11/2025		27,474.00CR	180439	27,474.00
005601	AIM ELECTRONICS, INC. I-45968	30% DOWN PMT/MB VIDEO BOARD	R	7/11/2025		98,978.10CR	180440	98,978.10
000658	AIRGAS USA, LLC I-5517150631 I-5517150741 I-5517150840	ACETYLENE/ARGON/HELIUM/OXYGEN OXYGEN ARGON/ACETYLENE/OXYGEN	R R R	7/11/2025 7/11/2025 7/11/2025		711.15CR 58.95CR 179.25CR	180441 180441 180441	949.35
005235	AMAZON CAPITAL SERVICES, INC. C-1GK6-WJGY-VHFQ C-1HKP-PH1C-NKFG I-131G-GKQF-JH9P I-16CT-LJDX-P9FC I-1KRT-XP11-Q7J4 I-1MYV-Y1VY-P6HP I-1RLQ-HWYV-MKGJ	DIPLOMA FRAME/TRAUMA SHEARS KIDS WASHABLE FINGER PAINT DUSTER BRUSHES/FOAM CANNON TONER/THERMAL FAX PAPER GIANT GAME/WAGON/PILLOW CVRS UNO/MACHINE COVER/CHAIR COVER COLOR COPY PAPER/POWER CABLES	R R R R R R R	7/11/2025 7/11/2025 7/11/2025 7/11/2025 7/11/2025 7/11/2025 7/11/2025		46.97 14.98 188.29CR 314.32CR 990.39CR 2,150.38CR 701.36CR	180442 180442 180442 180442 180442 180442 180442	4,282.79
005711	AMERICAN DETAILING I-352679	DETAIL/CLEAN/SANIT/K9 SQUAD	R	7/11/2025		250.00CR	180443	250.00

7/11/25
Carol Waselk ck# 2 180432-180556

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005747	ANTHONY CUCHETTI I-07/01/25	CONCERT IN THE PARK 7/24/25	R	7/11/2025		1,700.00CR	180444	1,700.00
005736	AP MIDWEST LLC I-BID PACK PAY APP2	BID PACK PAY APP #2	R	7/11/2025		313,350.38CR	180445	313,350.38
005605	ASCENDANCE TRUCKS CENTRAL, LLC C-XA178004808:01 I-XA178004750:01 I-XA178004807:01 I-XA178004809:01	LED LIGHT/MARKER LIGHT BRACKET KIT LED LIGHT/MARKER LIGHT MARKER LIGHT	R R R R	7/11/2025 7/11/2025 7/11/2025 7/11/2025		179.31 385.64CR 179.31CR 115.80CR	180446 180446 180446 180446	179.31 385.64CR 179.31CR 501.44
003467	AT&T MOBILITY I-287290853786 JUN25 I-287311447666 JUN25	ACT 287290853786 JUNE 25 ACT 287311447666 JUNE 25	R R	7/11/2025 7/11/2025		4,847.04CR 1,447.86CR	180447 180447	6,294.90
000353	AUTO VALUE I-87239967	WATERPROOF ON/OFF TG	R	7/11/2025		14.99CR	180448	14.99
001744	BARR ENGINEERING 2 I-23692840.00-15 I-23692863.00-13	AMGS NEW BLDG ELECTRICAL AMGS CONSTR SUPPT SVCS	R R	7/11/2025 7/11/2025		3,297.50CR 1,360.50CR	180449 180449	4,658.00
000282	BISMARCK MAP CO. (FORMERLY COMMUNITY GIS) I-3204	MAY 2025 HOST MAPPING APPL	R	7/11/2025		600.00CR	180450	600.00
002754	BLUE CROSS BLUE SHIELD OF MN AND BLUE PLUS I-AUG 25 40001	ACT 2007540001 AUGUST 25	R	7/11/2025		4,622.20CR	180451	4,622.20
005177	BOLTON & MENK I-0360119 I-0360120	BME/AMGS ALTA SURVEY 3/25 BME SURVEYS/PROF SVCS 3/25	R R	7/11/2025 7/11/2025		2,250.00CR 3,800.00CR	180452 180452	6,050.00
002495	BOUND TREE MEDICAL I-85812190 I-85812191	CURAPLEX PATIENT TRANSPORTER CRICOTHYROIDOTOMY KIT/TACTICAL	R R	7/11/2025 7/11/2025		1,020.36CR 755.93CR	180453 180453	1,776.29
000136	BRAUN INTERTEC CORP I-B433360	SITE ASSESSMENT/CCH/6/30/25	R	7/11/2025		1,335.50CR	180454	1,335.50
005674	BRUNTON ARCHITECTS, LTD I-24475-1-008	FIXED FEE SVCS THRU 6/30/25	R	7/11/2025		93,649.48CR	180455	93,649.48

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VENDOR SET: 01
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VENDOR	NAME / I.D.	DESC	CHECK TYPE	CHECK DATE	DISCOUNT	AMOUNT	CHECK NO#	CHECK AMOUNT
000046	CARQUEST AUTO PARTS							
	I-5077-210382	PREM TRAC HYD FLUID	R	7/11/2025		143.48CR	180456	
	I-5077-210608	OIL 5W30 FULL SYN	R	7/11/2025		55.12CR	180456	
	I-5077-210632	SWITCHTOGGLE	R	7/11/2025		10.91CR	180456	
	I-5077-210642	TOGGLE BOOT	R	7/11/2025		7.10CR	180456	
	I-5077-210651	RAVEN PWDR FREE/GLOVES	R	7/11/2025		339.80CR	180456	
	I-5077-210774	LG RAVEN PWDR FREE	R	7/11/2025		169.90CR	180456	
	I-5077-210834	BATTERY GOLD	R	7/11/2025		197.32CR	180456	
	I-5077-210876	OIL/OIL FILTER/FLEX	R	7/11/2025		78.90CR	180456	
	I-5077-210878	AIR FILTER	R	7/11/2025		27.52CR	180456	1,030.05
003604	CENTURY LINK							
	I-1340 JUNE 25	ACT 218-263-1340 JUNE 25	R	7/11/2025		132.10CR	180457	
	I-3350 JUNE 25	ACT 218-263-3350 JUNE 25	R	7/11/2025		202.53CR	180457	334.63
005521	CINTAS CORP							
	I-JUNE 2025	JUNE 2025 CINTAS	R	7/11/2025		3,184.02CR	180458	3,184.02
001433	CITY OF HIBBING							
	I-JULY 25 RT/VEBA/AG	JULY 2025 INS/RT VEBA/VEBA/AG	R	7/11/2025		351,746.50CR	180459	351,746.50
005461	CIVICPLUS, LLC							
	I-341086	ANNUAL CIVIC ENGAGE CENTRAL	R	7/11/2025		9,910.13CR	180460	9,910.13
005076	COMPUDYNE, INC. (LEASE)							
	I-39458938	JULY 25 ZBOOK MOBILE/FD	R	7/11/2025		249.95CR	180461	
	I-39479084	JULY 25 TBOOKS/AMB	R	7/11/2025		725.59CR	180461	975.54
003937	CULLIGAN OF NORTHEAST MN-VIRGINIA							
	I-425X02192306	BOTTLED WATER DELIVERED/C HALL	R	7/11/2025		77.50CR	180462	
	I-425X02200802	BOTTLED WATER DELIVERED	R	7/11/2025		35.75CR	180462	113.25
000456	DSC COMMUNICATIONS							
	I-2506386	RADIOS/PROGRAMMING	R	7/11/2025		28.00CR	180463	28.00
000565	EARL F ANDERSEN, INC							
	I-0139916-IN	TRAFFIC CONES	R	7/11/2025		1,261.95CR	180464	1,261.95
000510	ECOLAB PEST ELIMINATION INC							
	I-8392850	JUNE 25 ROACH/RODENT BUS MUSEU	R	7/11/2025		171.20CR	180465	171.20
000844	EDWARDS OIL							
	I-IN780104	375. GAL #2 BIO DYED FUEL	R	7/11/2025		1,267.13CR	180466	
	I-IN780105	249.70 GAL PREM OCT UNLEADED	R	7/11/2025		866.15CR	180466	
	I-IN780106	249.90 GAL PREM OCT UNLEADED	R	7/11/2025		866.85CR	180466	
	I-IN780395	171.80 GAL #2 BIO DYED FUEL	R	7/11/2025		580.51CR	180466	3,580.64

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004032	EMPIRE INVESTIGATION I-1321	PROTECTIVE SVCS INC BACKGROUND INVESTIGATIONS	R	7/11/2025		2,291.25CR	180467	2,291.25
002985	ESC SYSTEMS I-83141	CELLULAR TRANSM SVCS/PW	R	7/11/2025		420.00CR	180468	420.00
003872	ESS BROTHERS & SONS INC I-FF3682	GRATE/FRAMES/SLOPE ADJ RING	R	7/11/2025		9,609.00CR	180469	9,609.00
005225	FAIRVIEW RRHS I-HFD06-2025	RRHS MCKESSON JUNE 25	R	7/11/2025		1,316.56CR	180470	1,316.56
002347	FASSTENAL INDUSTRIAL & I-MNHIB128996	CONSTRUCTION SUPPLIES MINI ZTEK EYEWEAR, GRAY	R	7/11/2025		70.56CR	180471	70.56
001626	FRED FAUST I-021004	HOSE PLIER/SHOPLIGHT/GLOVES	R	7/11/2025		365.35CR	180472	365.35
000033	FENA ADVERTISING I-1AM103PR I-KI292COH	ALUM CUSTOM SIGNS COATED POLYESTER BANNER	R R	7/11/2025 7/11/2025		537.00CR 955.00CR	180473 180473	1,492.00
002922	FIRE SAFETY USA, INC I-203469	GAS DISP 2YR CO METER	R	7/11/2025		457.56CR	180474	457.56
003080	FLAHERTY & HOOD, PA I-23402	LABOR/EMPL/CONS SVCS JUNE 25	R	7/11/2025		760.00CR	180475	760.00
000026	FORD OF HIBBING I-192664	IMPROP SECURED SEAT BELT/25S09	R	7/11/2025		813.81CR	180476	813.81
005633	FUSIONTECH LLC I-HIBBING-JUNE-2025	TECH SUPPT/LOGIN HELP/UPS PWR	R	7/11/2025		17,062.50CR	180477	17,062.50
002914	GENERAL WASTE I-G3319	2025 CITY CLEANUP	R	7/11/2025		3,500.00CR	180478	3,500.00
000478	GEORGE BOUGALIS & SONS CO I-2829 I-2830	DESIGN & INSTALL SEPTIC/C LAKE LOWBOY HAUL DEERE 180 EXCAVATO	R R	7/11/2025 7/11/2025		133,200.00CR 350.00CR	180479 180479	133,550.00
005742	GLASS & DOOR INC. I-10517	STEEL FRAME/REMOVE & INSTALL	R	7/11/2025		1,090.00CR	180480	1,090.00

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000261	GOPHER STATE ONE CALL I-5060471	JUNE 2025 EMAIL/VOICE	R	7/11/2025		319.95CR	180481	319.95
001021	GRAINGER PARTS I-9552358716	TRASH BAGS/GLASS CLNR	R	7/11/2025		392.84CR	180482	392.84
000535	HART ELECTRIC OF NORTHERN MINNESOTA INC. I-470115 I-470122 I-470130	GAS DISPENSER/BENNETT PARK FIX RIVER CREEK STREET LIGHT DATA CABLE/MINEVIEW	R R R	7/11/2025 7/11/2025 7/11/2025		270.66CR 274.35CR 534.48CR	180483 180483 180483	1,079.49
000309	HAWKINS INC I-7075433 I-7078220 I-7109804 I-7118490	ALUM SULF LIQUID CHLOR/SULF DIOX CYLS ALUM SULF LIQUID CHLOR & SULF DIOX CYLS	R R R R	7/11/2025 7/11/2025 7/11/2025 7/11/2025		8,371.40CR 1,905.50CR 8,291.22CR 1,905.50CR	180484 180484 180484 180484	20,473.62
000880	HIBBING AUTO CARE I-1716	D8 GOLD VALUE PKG/21 FORD F150	R	7/11/2025		199.95CR	180485	199.95
000533	HIBBING CHRYSLER CENTER I-607821/1 I-608578/1	OIL LOSS/CYL HD/PAN/23 DURANGO STARTER/MODULE/23 DURANGO	R R	7/11/2025 7/11/2025		1,639.00CR 1,107.00CR	180486 180486	2,746.00
002497	HIBBING MONUMENT COMPANY I-07/08/25	80 NICHED PRE-ASSEMBLED COLUMB	R	7/11/2025		19,761.50CR	180487	19,761.50
005719	HIBBING MUNICIPAL GOLF COURSE LLC I-4 OF 7 2025 JULY I-COMM PMT 7/2/25	4 OF 7 JULY 2025 GOLF COURSE COMM PMT/RECEIPTS 6/1-6/30/25	R R	7/11/2025 7/11/2025		2,857.14CR 3,603.11CR	180488 180488	6,460.25
003569	HOMETOWNFOCUS.US I-40742	FULL PAGE/SUMMER GUIDE 6/25	R	7/11/2025		496.00CR	180489	496.00
000922	HIBBING PUBLIC ACCESS TELEVISION I-1ST 1/2 JULY 25 I-2ND 1/2 JULY 25	1ST 1/2 JULY 2025 SVC FEE 2ND 1/2 JULY 2025 SVC FEE	R R	7/11/2025 7/11/2025		3,185.00CR 3,185.00CR	180490 180490	6,370.00
000488	IMPERIALDADE (FRMLY DALCO) I-4396535	CONCRETE SEALER/SURFACE PREP	R	7/11/2025		278.23CR	180491	278.23
005009	INGRAM LIBRARY SERVICES I-67835908	BOOKS/LABELS/COVERS/JACKET	R	7/11/2025		297.14CR	180492	297.14

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000166	I-HIB-03-10031371	BULK FASTENERS/GORILLA TAPE	R	7/11/2025		123.10CR	180503	
	I-HIB-03-10031442	FLOR POLYURE/MINERAL SPIRITS	R	7/11/2025		347.08CR	180503	
	I-HIB-03-10031597	GAS CAN AUTO SHUTOFF	R	7/11/2025		16.14CR	180503	
	I-HIB-03-10031642	MINI H/RIVETS	R	7/11/2025		14.77CR	180503	
	I-HIB-03-10032324	FLOOR POLYURE/STEEL WOOL/LIGHT	R	7/11/2025		250.76CR	180503	
	I-HIB-03-10032329	SNAP LINKS	R	7/11/2025		133.98CR	180503	
	I-HIB-04-10020181	AUTOCUT HEAD	R	7/11/2025		88.32CR	180503	
	I-HIB-04-10022012	GREENIES/TIDY CAT/DOG FOOD	R	7/11/2025		120.11CR	180503	
	I-HIB-04-10022102	SHOP TOWELS/BULK FASTENERS	R	7/11/2025		10.70CR	180503	
	I-HIB-04-10022526	SHOP TOWELS/CHAIN/POLE SAW	R	7/11/2025		50.32CR	180503	
	I-HIB-04-10022860	GREASE GUN PISTOL/LOOP	R	7/11/2025		68.86CR	180503	
	I-HIB-04-10023473	WASH BRUSH HEAD/HANDLE	R	7/11/2025		29.41CR	180503	
	I-HIB-05-10024035	GORILLA GLUE/LOCTITE	R	7/11/2025		9.48CR	180503	
	I-HIB-05-10024068	ALUM OSCILLATOR/COPPERTONE	R	7/11/2025		99.68CR	180503	
000095	I-HIB-05-10024689	WEED & GRASS KILLER	R	7/11/2025		31.34CR	180503	
	I-HIB-06-10011902	REPLACEMENT BLADES/SCRAPER	R	7/11/2025		8.06CR	180503	
VOID	I-HIB-06-10011951	VALVE/PLASTIC FENDER/SEALANT	R	7/11/2025		37.50CR	180503	2,317.81
	VOID CHECK		V	7/11/2025			180504	**VOID**
000166	LAWSON PRODUCTS INC							
	I-9312583297	HEX NUT/TRU TORQ	R	7/11/2025		133.31CR	180505	
	I-9312583298	WHITE STRIPE PAINT	R	7/11/2025		587.14CR	180505	
000095	LMCIT c/o BERKLEY RISK ADMINISTRATORS CO							
	I-24700	CLM#00505559	R	7/11/2025		343.85CR	180506	343.85
005743	LOCAL 49 TRAINING CENTER							
	I-06/25/25	HBG EQUIPMENT TRN/6/25	R	7/11/2025		10,080.00CR	180507	10,080.00
005231	LOCKRIDGE GRINDAL NAUEN P.L.L.P.							
	I-119746	JUNE 2025 PROF SVCS	R	7/11/2025		3,300.00CR	180508	
	I-120051	JULY 2025 PROF SVCS	R	7/11/2025		3,300.00CR	180508	6,600.00
002751	LOWES HOME CENTERS, INC							
	I-99006569174 JUNE25	ACT 99006569174 JUNE 25	R	7/11/2025		1,947.04CR	180509	1,947.04
000246	MACQUEEN EQUIPMENT INC							
	I-W16821	RODDER HOSE END/VACTOR 2100	R	7/11/2025		1,106.28CR	180510	1,106.28
002867	MEDIACOM LLC							
	I-1700 JUNE 25	ACT 8384923250001700 JUNE 25	R	7/11/2025		146.78CR	180511	146.78

PACKET: 03908 Regular Payments 7/11/25
VENDOR SET: 01
BANK : APBNK US BANK

**** CHECK LISTING ****

VENDOR	NAME / I.D.	DESC	CHECK TYPE	CHECK DATE	DISCOUNT	CHECK NO#	CHECK AMOUNT
002910	MESABI GLASS, WINDOW & DOOR, INC I-17972	REPL DEADBOLT/ROOF ACCESS/LIBR	R	7/11/2025		180512	469.00
000881	MESABI TRIBUNE/APG MEDIA OF MN I-2920 JUNE 25	ACT 2920 JUNE 25/PUBL HR/BOA	R	7/11/2025		180513	193.80
003847	MICROMARKETING LLC I-983508 I-983658	UNCD LPHC	R R	7/11/2025 7/11/2025		180514 180514	46.74 25.60
000492	MIDWEST TAPE I-507349971 I-507390448	DVD'S DVD'S	R R	7/11/2025 7/11/2025		180515 180515	190.21 70.07
005169	MLAKER MONUMENT COMPANY I-ENGR JUNE 25	ENGRAVINGS JUNE 2025	R	7/11/2025		180516	1,375.00
003366	MN DEPT OF LABOR AND INDUSTRY I-2ND QTR JUNE 25	2ND QTR JUNE 25 ST SURCHARGE	R	7/11/2025		180517	3,887.77
001455	MN DEPT OF REVENUE I-C22250038	CONVEY TAX FORF/139-0050-04672	R	7/11/2025		180518	250.00
000342	MN POWER I-0002 JUNE 25 I-0101 JUNE 25 I-0510 JUNE 25 I-0512 JUNE 25 I-0700 JUNE 25 I-0910 JUNE 25 I-2166 JUNE 25 I-2320 JUNE 25 I-3320 JUNE 25 I-6320 JUNE 25 I-8990 JUNE 25 I-9001 JUNE 25 I-9015 JUNE 25 I-9155 JUNE 25	ACT 0002028250 JUNE 25 ACT 0101028250 JUNE 25 ACT 0510028250 JUNE 25 ACT 0512018250 JUNE 25 ACT 0700028220 JUNE 25 ACT 0910028220 JUNE 25 ACT 2166810000 JUNE 25 ACT 2320120000 JUNE 25 ACT 3320120000 JUNE 25 ACT 6320120000 JUNE 25 ACT 8990900000 JUNE 25 ACT 9001138230 JUNE 25 ACT 9015038240 JUNE 25 ACT 9155600000 JUNE 25	R R R R R R R R R R R R R R	7/11/2025 7/11/2025 7/11/2025 7/11/2025 7/11/2025 7/11/2025 7/11/2025 7/11/2025 7/11/2025 7/11/2025 7/11/2025 7/11/2025 7/11/2025		180519 180519 180519 180519 180519 180519 180519 180519 180519 180519 180519 180519 180519	401.51 457.02 11.89 252.10 147.75 19.82 342.52 499.43 450.05 299.65 111.75 22.19 27.93 24.28
000570	MTI DISTRIBUTING I-1481402-00 I-1482520-00	V-BELT/PULLEY-IDLER BOLT SHOULDER	R R	7/11/2025 7/11/2025		180520 180520	245.85 98.96
							3,067.89
							344.81

PACKET: 03908 Regular Payments 7/11/25
VENDOR SET: 01
BANK : APBNK US BANK

**** CHECK LISTING ****

VENDOR	NAME / I.D.	DESC	CHECK TYPE	CHECK DATE	DISCOUNT	AMOUNT	CHECK NO#	CHECK AMOUNT
000460	NORTHERN MN DENTAL INC I-JULY 2025	JULY 2025 DENTAL PREMIUMS	R	7/11/2025		16,189.10CR	180521	16,189.10
002935	O'REILLY AUTO PARTS I-1824-194724	HD AIR FLTR	R	7/11/2025		39.44CR	180522	39.44
005722	PARADIGM MANAGEMENT SERVICES, LLC I-2076318 I-2077458 I-2080725 I-2084112 I-2087747 I-2088499	TRIAGE SVCS/5/28/25/1746021 TRIAGE SVCS 5/28/25/1745948 TRIAGE SVCS 6/5/25/1746628 TRIAGE SVCS 6/7/25/1746763 TRIAGE SVCS 6/9/25/1746874 TRIAGE SVCS/6/11/25/1746951	R R R R R R	7/11/2025 7/11/2025 7/11/2025 7/11/2025 7/11/2025 7/11/2025		155.80CR 106.60CR 114.80CR 90.20CR 106.60CR 73.80CR	180523 180523 180523 180523 180523 180523	 647.80
000491	PORTABLE JOHN SERVICES INC (FORMERLY CARPENTER) I-37073 I-37233	2025 CITY CLEANUP/STUNTZ GAR MEM BLDG 5/26-6/22/25	R R	7/11/2025 7/11/2025		64.00CR 128.00CR	180524 180524	 192.00
005740	PRECIOUS PAWS HUMANE SOCIETY OF CHISHOLM I-H.2025.05 I-H.2025.06	HIBBING INTAKE CAT FEE (1) HIBBING INTAKE CAT FEES (3)	R R	7/11/2025 7/11/2025		250.00CR 750.00CR	180525 180525	 1,000.00
005686	PRECISE MRM LLC I-IN200-2006575 I-IN200-2006593	5MB FLAT DATA PLAN FINASSY/ANTENNA MAGNET	R R	7/11/2025 7/11/2025		40.00CR 1,027.69CR	180526 180526	 1,067.69
005483	PROGRESSIVE MICROT TECHNOLOGY, INC. I-25-0642	PMI EVIDENCE TRACKER/SVC/SUPPT	R	7/11/2025		795.00CR	180527	795.00
000206	PUBLIC UTILITIES COMM I-07/07/25	REMIT SP ASSM'T/MAY 25 APPORT	R	7/11/2025		1,936.83CR	180528	1,936.83
000559	QUILL CORPORATION I-44510581	BIC BALL BLK/SC TCH PKG TAPE	R	7/11/2025		54.08CR	180529	54.08
000077	RADKO IRON & SUPPLY INC I-24744/1 I-24767/1 I-24816/1 I-24830/1 I-24857/1	CHOKE KNOB 1" ALUM SCH PIPE/TURF TR TIRE SEAFOAM MOTOR TRTMT 1" ALUM SCH 40 PIPE CM SCKT IMP	R R R R R	7/11/2025 7/11/2025 7/11/2025 7/11/2025 7/11/2025		8.49CR 169.79CR 25.98CR 98.76CR 9.59CR	180530 180530 180530 180530 180530	 312.61

PACKET: 03908 Regular Payments 7/11/25
VENDOR SET: 01
BANK : APBNK US BANK

**** CHECK LISTING ****

VENDOR	NAME / I.D.	DESC	CHECK TYPE	CHECK DATE	DISCOUNT	AMOUNT	CHECK NO#	CHECK AMOUNT
003376	RANGE SPORTS I-YZBW2CQADYM174	FIRST AVE MILE/T-SHIRTS	R	7/11/2025		2,125.00CR	180531	2,125.00
005244	RMB ENVIRONMENTAL LABORATORIES, INC. I-D075218 I-D075421 I-D075448 I-D075524 I-D075566 I-D075597 I-D075906 I-D075964 I-D076040 I-D076276 I-D076460	INFLUENT & EFFLUENT 6/5/25 INFLUENT & EFFLUENT 6/10/25 LOW LEVEL MERC 6/10/25 INFLUENT & EFFLUENT 6/11/25 LOW LEVEL MERC 6/11/25 INFLUENT & EFFLUENT 6/12/25 INFLUENT & EFFLUENT 6/17/25 INFLUENT & EFFLUENT 6/18/25 INFLUENT & EFFLUENT 6/19/25 INFLUENT & EFFLUENT 6/24/25 INFLUENT & EFFLUENT 6/26/25	R R R R R R R R R R R	7/11/2025 7/11/2025 7/11/2025 7/11/2025 7/11/2025 7/11/2025 7/11/2025 7/11/2025 7/11/2025 7/11/2025 7/11/2025		148.18CR 148.18CR 436.39CR 118.09CR 436.39CR 118.09CR 326.88CR 118.09CR 118.09CR 118.09CR 118.09CR	180532 180532 180532 180532 180532 180532 180532 180532 180532 180532 180532	2,204.56
005745	ROOT RIVER JAM I-07/01/25	CONCERT IN THE PARK 7/10/25	R	7/11/2025		1,700.00CR	180533	1,700.00
002798	SCIENCE MUSEUM OF MINNESOTA I-INVL153	PMT 3/FINAL DETAIL DESIGN PKG	R	7/11/2025		37,500.00CR	180534	37,500.00
004979	SELLMAN BORLAND & SIMON PLLC I-JUNE 25 COSTS I-JUNE 25 HEDA LEGAL I-JUNE 25 LEGAL	JUNE 2025 COSTS JUNE 2025 HEDA LEGAL SVCS JUNE 2025 LEGAL SVCS	R R R	7/11/2025 7/11/2025 7/11/2025		290.32CR 2,560.00CR 4,880.00CR	180535 180535 180535	7,730.32
001405	SHAIN & SONS I-72369	20 & 12 YDS BLACK DIRT	R	7/11/2025		984.00CR	180536	984.00
000256	SHERWIN WILLIAMS I-7587-8 I-7800-5	5 GAL STFS PR ZM WH TBL BLUE/5-GAL STRAINER	R R	7/11/2025 7/11/2025		1,461.00CR 346.00CR	180537 180537	1,807.00
004033	SNAP VINYL SIGNS I-1886 I-1887	POLICE LETTERING LG DECALS/CAN TRUCK/LOADER	R R	7/11/2025 7/11/2025		1,960.00CR 280.00CR	180538 180538	2,240.00
005052	SPORTSTURF IRRIGATION I-0117416-IN	RB 7K KEY	R	7/11/2025		399.17CR	180539	399.17
005045	ST LOUIS COUNTY AUDITOR - LAND & MINERALS DEPT. I-C22250038	CONVEY TAX FORF/139-0050-04672	R	7/11/2025		297.65CR	180540	297.65

VENDOR	NAME / I.D.	DESC	CHECK TYPE	CHECK DATE	DISCOUNT	AMOUNT	CHECK NO#	CHECK AMOUNT
003290	STERICYCLE, INC I-8011182209	44 GAL TUB	R	7/11/2025		50.00CR	180541	50.00
000366	STREICHERS, INC I-11769835 I-11770705	9MM DUTY BALL PANEL SET/TRAUMA PLATE	R R	7/11/2025 7/11/2025		1,448.01CR 3,134.40CR	180542 180542	4,582.41
005744	STUDIO 35 I-07/01/25	CONCERT IN THE PARK	R	7/11/2025		1,400.00CR	180543	1,400.00
000722	SUPER ONE FOODS - RETAIL ACCOUNTING I-00347828 I-00465342	PRAIRIE FARMS MILK MINTS/7 UP/CHOC BARS/HAW PUNCH	R R	7/11/2025 7/11/2025		4.44CR 170.87CR	180544 180544	175.31
005727	THE TORO COMPANY - NSN I-412131493	ESSENT 36 SVC JULY 2025	R	7/11/2025		220.00CR	180545	220.00
001006	TRI MARK INDUSTRIAL/EOC I-IN779873 I-IN779874 I-IN779875 I-IN779876	5200.60 GAL MAG CHLOR/ROADS 5204.10 GAL MAG CHLOR/ROADS 5300.30 GAL MAG CHLOR/ROADS 5500.00 GAL MAG CHLOR	R R R R	7/11/2025 7/11/2025 7/11/2025 7/11/2025		22,610.34CR 15,075.54CR 22,756.68CR 15,714.98CR	180546 180546 180546 180546	76,157.54
000378	TROMCO ELECTRIC INC I-4985	LINDQUIST RD LS TRANSFER SWITC	R	7/11/2025		4,500.00CR	180547	4,500.00
005220	ULINE, INC. I-194624937	PEDESTAL SIGN HOLDER/EYEWASH	R	7/11/2025		863.06CR	180548	863.06
004004	UNIQUE PAVING MATERIALS CORPORATION I-88171 I-88350	15.20 & 15.17 UPM COLD MIX 15.09 & 14.97 UPM COLD MIX	R R	7/11/2025 7/11/2025		5,618.45CR 5,561.10CR	180549 180549	11,179.55
001677	UNIVERSITY MEDICAL CENTER FAIRVIEW I-2173466/MAY 25	EMPL SCREENINGS/FD & POC	R	7/11/2025		3,760.00CR	180550	3,760.00
003380	US BANK BUSINESS EQUIP FINANCING I-559356936	3600DR ENG PLOTTER JULY 25	R	7/11/2025		282.00CR	180551	282.00
000918	VISA - PARK STATE BANK (FORMERLY AMERICAN BANK) I-1125 JUNE 25 I-1778 JUNE 25 I-5167 JUNE 25 I-8089 JUNE 25 I-8345 JUNE 25 I-9749 JUNE 25 I-9939 JUNE 25	ACT 1125 JUNE 25 ACT 1778 JUNE 25 ACT 5167 JUNE 25 ACT 8089 JUNE 25 ACT 8345 JUNE 25 ACT 9749 JUNE 25 ACT 9939 JUNE 26	R R R R R R R	7/11/2025 7/11/2025 7/11/2025 7/11/2025 7/11/2025 7/11/2025 7/11/2025		521.29CR 107.06CR 4,095.19CR 711.11CR 1,522.51CR 3,017.32CR 9,389.47CR	180552 180552 180552 180552 180552 180552 180552	19,363.95

VENDOR	NAME / I.D.	DESC	CHECK TYPE	CHECK DATE	DISCOUNT	AMOUNT	CHECK NO#	CHECK AMOUNT
000382	WA FISHER CO I-118547	HBG MINEVIEW/JUNE 25	R	7/11/2025		67.50CR	180553	67.50
005615	WIDSETH SMITH NOLTING & ASSOC., INC. I-238510 I-238511 I-238598	PROF SVCS 6/13/25 AMGS BLDG PROF SVCS 6/13/25 CITY HALL HRA PROF SVCS/B&WL/6/13/25	R R R	7/11/2025 7/11/2025 7/11/2025		9,074.24CR 30,600.00CR 8,400.00CR	180554 180554 180554	48,074.24
003227	WITMER PUBLIC SAFETY GROUP, INC I-INV697677 I-INV701817	ULTRATEC PRO BEAM FOG FLUID RINGERS ROPE RESCUE GLOVES	R R	7/11/2025 7/11/2025		285.63CR 225.85CR	180555 180555	511.48
000633	ZIEGLER, INC I-IN001966577	FILTER OIL/CAT DEO-ULS CW	R	7/11/2025		199.91CR	180556	199.91

* * T O T A L S * *	DISCOUNTS	CHECK AMT	TOTAL APPLIED
REGULAR CHECKS:	0.00	1,550,796.96	1,550,796.96
HANDWRITTEN CHECKS:	0.00	0.00	0.00
PRE-WRITE CHECKS:	0.00	0.00	0.00
DRAFTS:	0.00	0.00	0.00
VOID CHECKS:	0.00	0.00	0.00
NON CHECKS:	0.00	0.00	0.00
CORRECTIONS:	0.00	0.00	0.00
REGISTER TOTALS:	0.00	1,550,796.96	1,550,796.96

7/11/2025 1:06 PM A / P CHECK REGISTER
PACKET: 03908 Regular Payments 7/11/25
VENDOR SET: 01 ***** CHECK LISTING *****
BANK : APENK US BANK

ERROR LISTING

CHECK # VENDOR		NAME	PAGE	ERROR MESSAGE	NOTES
180490	01-000922	HIBBING PUBLIC ACCESS TELEVI	5	CHECK DATE < PAY DATE	TRAN NO#: I-2ND 1/2 JULY
180451	01-002754	BLUE CROSS BLUE SHIELD OF MN	2	CHECK DATE < PAY DATE	TRAN NO#: I-AUG 25 40001
180488	01-005719	HIBBING MUNICIPAL GOLF COURS	5	CHECK DATE < PAY DATE	TRAN NO#: I-4 OF 7 2025
TOTAL ERRORS:		0	TOTAL WARNINGS:		3

VENDOR	NAME / I.D.	DESC	CHECK TYPE	CHECK DATE	DISCOUNT	AMOUNT	CHECK NO#	CHECK AMOUNT
** POSTING PERIOD RECAP **								
FUND			PERIOD			AMOUNT		
101			7/2025			589,023.18CR		
211			7/2025			19,790.22CR		
255			7/2025			3,271.11CR		
400			7/2025			736,872.94CR		
405			7/2025			14,083.15CR		
415			7/2025			1,936.83CR		
431			7/2025			50,595.00CR		
440			7/2025			19,438.25CR		
602			7/2025			67,475.55CR		
603			7/2025			32,328.49CR		
610			7/2025			15,982.24CR		
ALL						1,550,796.96CR		

VENDOR	NAME / I.D.	DESC	ITEM TYPE	PAID DATE	DISCOUNT	AMOUNT	ITEM NO#	ITEM AMOUNT
004972	CATERPILLAR FINANCIAL	SERVICES CORPORATION	D	7/11/2025		26,021.74CR	001703	26,021.74
	I-37111784	JUNE 25 PMT/7 GRADERS						
005476	WEX HEALTH INC.		D	7/11/2025		442.50CR	001704	
	I-0002191665-IN	WEX HEALTH JUNE 2025	D	7/11/2025		1,920.00CR	001704	2,362.50
	I-7/1/25 CORY NELSON	2025 VEBa CONTR/CORY NELSON	D	7/11/2025				
005614	WEX BANK		D	7/11/2025		305.03CR	001705	305.03
	I-105619743	JUNE 2025 FUEL						
005666	ALERUS RETIREMENT AND BENEFITS		D	7/11/2025		61.20CR	001706	61.20
	I-C174348	COBRA MO SVC FEE JUNE 25						
005703	SMITH HEALTH, INC.		D	7/11/2025		31,000.94CR	001707	31,000.94
	I-20250630_SRX019829	VEBA/PPO RX CLMS/JUNE 2025/2						
005708	AMERIHEALTH ADMINISTRATORS		D	7/11/2025		73,070.30CR	001708	73,070.30
	I-7010202574	JULY 25 STOP LOSS PREM&ADMIN						
005708	AMERIHEALTH ADMINISTRATORS		D	7/11/2025		64,647.75CR	001709	64,647.75
	I-7010202950	MEDICAL CLAIMS PAID 6/30/25						
005708	AMERIHEALTH ADMINISTRATORS		D	7/11/2025		108,080.05CR	001710	108,080.05
	I-7010204422	MEDICAL CLAIMS PAID 7/7/25						

* * T O T A L S * *	NO#	DISCOUNTS	CHECK AMT	TOTAL APPLIED
REGULAR CHECKS:	0	0.00	0.00	0.00
HANDWRITTEN CHECKS:	0	0.00	0.00	0.00
PRE-WRITE CHECKS:	0	0.00	0.00	0.00
DRAFTS:	8	0.00	305,549.51	305,549.51
VOID CHECKS:	0	0.00	0.00	0.00
NON CHECKS:	0	0.00	0.00	0.00
CORRECTIONS:	0	0.00	0.00	0.00
REGISTER TOTALS:	8	0.00	305,549.51	305,549.51

TOTAL ERRORS: 0

TOTAL WARNINGS: 0

7/11/25 Carol Wasek drafts

VENDOR	NAME / I.D.	DESC	ITEM TYPE	PAID DATE	DISCOUNT	AMOUNT	ITEM NO#	ITEM AMOUNT
** POSTING PERIOD RECAP **								
FUND			PERIOD		AMOUNT			
101			7/2025		28,657.48CR			
211			7/2025		17.99CR			
602			7/2025		38.44CR			
603			7/2025		36.56CR			
805			7/2025		276,799.04CR			
=====								
ALL					305,549.51CR			

CITY OF HIBBING (6195543)
401 E 21ST ST
Hibbing, MN 55746-5510
United States
41-6005232

Payroll Recap & Funding
Biweekly Regular 07/03/2025

Pay Date: 07/03/2025

Payroll Overview

Payroll	Biweekly Regular 07/03/2025
Pay Date	07/03/2025
# Employees	200
# Paid Employees	200
# Regular	200
# Pay Periods	1
Base Compensation Changes	7
New Hires	2

Employee Payments

	#	EE's	\$ Amount
Direct Deposits Debited	263	200	321,553.86 ^D
Total			321,553.86
(D) POD6 UKG Payroll Services Admin Debit			-321,553.86
Your Remaining Bank Account Liability			0.00
Vouchers Printed	0		
Vouchers Suppressed	0		

Taxes

	EIN	EE's	\$ Amount
FIT/EE	41-6005232	164	41,968.02
FICA/ER	41-6005232	140	16,064.93
FICA/EE	41-6005232	140	16,064.93
MEDI/ER	41-6005232	200	6,693.83
MEDI/EE	41-6005232	200	6,693.83
SIT:MN/EE	8022766	172	19,664.00
Total			107,149.54
Your Remaining Tax Liability			107,149.54

Vendor Liabilities

	EE's	\$ Amount
AFSCME MN COUNCIL 65	1	4.20
City of Hibbing Insurance	134	148,567.86 ^D
EMPOWER	66	10,035.45
HIBBING POLICE ASSOCIATION	15	150.00 ^D
Lincoln Financial Group	18	4,363.47
MN CHILD SUPPORT PAYMENT CE	2	765.56 ^D
MN PERA	142	97,943.93
NATIONWIDE	14	2,040.00
NCBERS GROUP LIFE INS C/O ME	4	64.00 ^C
PREMIUM PROCESSING	1	24.96
Total		263,959.43
(D) POD6 UKG Payroll Services Admin Debit		-149,483.42
(C) Vendor Checks		-64.00
Your Remaining Vendor Liability		114,412.01

Total

Total	692,662.83
POD6 UKG Payroll Services Admin Debit	-471,037.28
Total of Your Responsibility	221,625.55

Recap

POD6 UKG Payroll S	Date	Bank Account #	\$ Amount
Vendor Payment SPA	07/02/2025	x0087	149,483.42
Empl. Dir. Dep. SPA	07/02/2025	x0087	321,553.86
Total Debits			471,037.28

Cash Requirements: x0087

	\$ Amount
Vendor Payment SPA	149,483.42
Vendor Checks	64.00
Tax Payment	107,149.54
Empl. Dir. Dep. SPA	321,553.86
Total	578,250.82

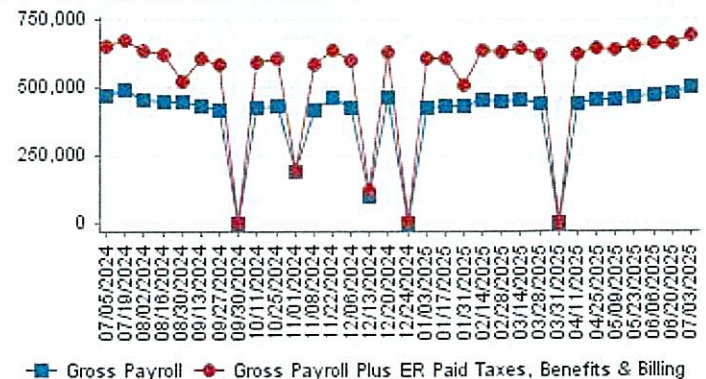
General Ledger Summary

	Debit/Exp.	Credit/Liab.
Earning	498,962.56	148.96
ER Deduction	171,090.47	
ER Tax (Offset)	22,758.76	
ER Tax		22,758.76
Tax		84,390.78
Deduction		92,868.96
ER Deduction (Offset)		171,090.47
Direct Deposit		321,553.86
	692,811.79	692,811.79

Comparison To Last Pay Period - Gross Wages



Rolling 12 Month Payroll View



PR# 14-25
6/14/25-6/27/25
PAID 7/3/25

Gr
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nos SaaSr, Inc.
City of Hibbing



Generated: 07/01/2025 12:25p
Generated By: OWEN D. WALTERS
Page 1 of 1

CITY OF HIBBING (6195543)
401 E 21ST ST
Hibbing, MN 55746-5510
United States
41-6005232

Payroll Recap & Funding
Biweekly Regular 07/18/2025

Pay Date: 07/18/2025

Payroll Overview

Payroll Biweekly Regular 07/18/2025
Pay Date 07/18/2025
Employees 204
Paid Employees 204
Regular 204
Pay Periods 1
Base Compensation Changes 6
New Hires 2

Employee Payments

	#	EE's	\$ Amount
Checks Paid By POD6 UK	1	1	925.09 ^D
Direct Deposits Debited	265	202	325,449.90 ^D
Total			326,374.99
(D) POD6 UKG Payroll Services Admin Debit			-326,374.99
Your Remaining Bank Account Liability			0.00
Vouchers Printed	1		
Vouchers Suppressed	0		

Taxes

	EIN	EE's	\$ Amount
FIT/EE	41-6005232	168	45,464.67
FICA/ER	41-6005232	145	17,096.46
FICA/EE	41-6005232	145	17,096.46
MEDI/ER	41-6005232	204	7,107.11
MEDI/EE	41-6005232	204	7,107.11
SIT:MN/EE	8022766	172	20,812.51
Total			114,684.32
Your Remaining Tax Liability			114,684.32

Vendor Liabilities

	EE's	\$ Amount
AFLAC-WWHQ	4	226.31
AFSCME MN COUNCIL 65	62	3,936.72 ^C
City of Hibbing Insurance	130	147,476.63 ^D
EMPOWER	66	38,907.34
FIREFIGHTERS LOCAL #173 C/O	24	1,952.64 ^C
HIBBING POLICE ASSOCIATION	15	150.00 ^D
Lincoln Financial Group	18	4,383.03
MADISON NATIONAL LIFE	11	361.86 ^C
MAPE UNION ATTN: JULIE LEE	6	428.36 ^C
MINNESOTA TEAMSTERS NO. 320	3	354.00 ^C
MN CHILD SUPPORT PAYMENT CE	2	765.56 ^D
MN PERA	142	100,573.70
MN PUBLIC EMPLOYEES ASSOCIA	23	1,104.00 ^C
NATIONWIDE	14	2,040.00
Total		302,660.15
(D) POD6 UKG Payroll Services Admin Debit		-148,392.19
(C) Vendor Checks		-8,137.58
Your Remaining Vendor Liability		146,130.38

Total

--More--

Total - Continued

Total	743,719.46
POD6 UKG Payroll Services Admin Debit	-474,767.18
Total of Your Responsibility	268,952.28

Recap

POD6 UKG Payroll S	Date	Bank Account #	\$ Amount
Vendor Payment SPA	07/17/2025	x0087	148,392.19
Empl. Checks SPA	07/17/2025	x0087	925.09
Empl. Dir. Dep. SPA	07/17/2025	x0087	325,449.90
Total Debits			474,767.18

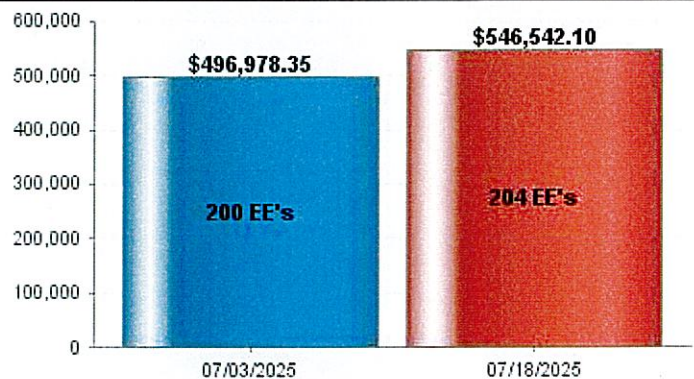
Cash Requirements: x0087

	\$ Amount
Vendor Payment SPA	148,392.19
Vendor Checks	8,137.58
Tax Payment	114,684.32
Empl. Checks SPA	925.09
Empl. Dir. Dep. SPA	325,449.90
Total	597,589.08

General Ledger Summary

	Debit/Exp.	Credit/Liab.
Earning	546,702.24	42.73
ER Deduction	172,852.18	
ER Tax (Offset)	24,203.57	
Deduction	157.12	129,960.89
Check		925.09
ER Tax		24,203.57
Tax		90,480.75
ER Deduction (Offset)		172,852.18
Direct Deposit		325,449.90
	743,915.11	743,915.11

Comparison To Last Pay Period - Gross Wages



PAYROLL# 15-25
6/28/25-7/11/25
PAID 7/18/25

Grouped By: None
Sorted By: None
Filtered By: None

Kronos SaaS, Inc.
City of Hibbing



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Page 1 of 2

ANNUAL FINANCIAL REPORT

CITY OF HIBBING
HIBBING, MINNESOTA

FOR THE YEAR ENDED
DECEMBER 31, 2024

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City of Hibbing, Minnesota
Annual Financial Report
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INTRODUCTORY SECTION

CITY OF HIBBING
HIBBING, MINNESOTA

FOR THE YEAR ENDED
DECEMBER 31, 2024

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City of Hibbing, Minnesota
Elected and Appointed Officials
For the Year Ended December 31, 2024

ELECTED

Name	Title	Term Expires
Pete Hyduke	Mayor	12/31/26
James Bayliss	Council Member	12/31/26
Chris Whitney	Council Member	12/31/28
Jennifer Hoffman Saccoman	Council Member	12/31/28
Justin Fosso	Member-at-Large	12/31/26
John Schweiberger	Member-at-Large	12/31/28
Jay Hildenbrand	Council Member	12/31/26

APPOINTED

Greg Pruszinske	City Administrator
Sheena Mulner	Finance Director/Treasurer
Candie Seppala	City Clerk/Deputy Administrator
Andy Borland	City Attorney

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FINANCIAL SECTION

CITY OF HIBBING
HIBBING, MINNESOTA

FOR THE YEAR ENDED
DECEMBER 31, 2024

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INDEPENDENT AUDITOR'S REPORT

Honorable Mayor and City Council
City of Hibbing, Minnesota

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund and the aggregate remaining fund information of the City of Hibbing, Minnesota (the City), as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component units, each major fund and the aggregate remaining fund information of the City as of December 31, 2024, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparison for the General fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and Government Auditing Standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis starting on page 17 and the Schedules of Employer's Share of the Net Pension Liability, the Schedule of Changes in Net Pension Liability (Asset) and Related Ratios, the Schedule of Employer's Contributions, and the Schedule of Changes in the City's OPEB Liability and Related Ratios), and the Notes to the Required Supplementary Information, and the Notes to the Required Supplementary Information – Modified Approach for City Gravel Roads Infrastructure Capital Assets, as listed in the table of contents starting on page 98 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The accompanying combining and individual fund financial statements and schedules and schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statement themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund financial statements and schedules and the schedule of expenditures of federal awards are fairly stated, in all material respects in relation to the basic financial statements as a whole.



Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory section but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 26, 2025 on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to solely describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.



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Minneapolis, Minnesota
June 26, 2025



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Management's Discussion and Analysis

As management of the City of Hibbing, Minnesota, (the City), we offer readers of the City's financial statements this narrative overview and analysis of the financial activities of the City for the fiscal year ended December 31, 2024.

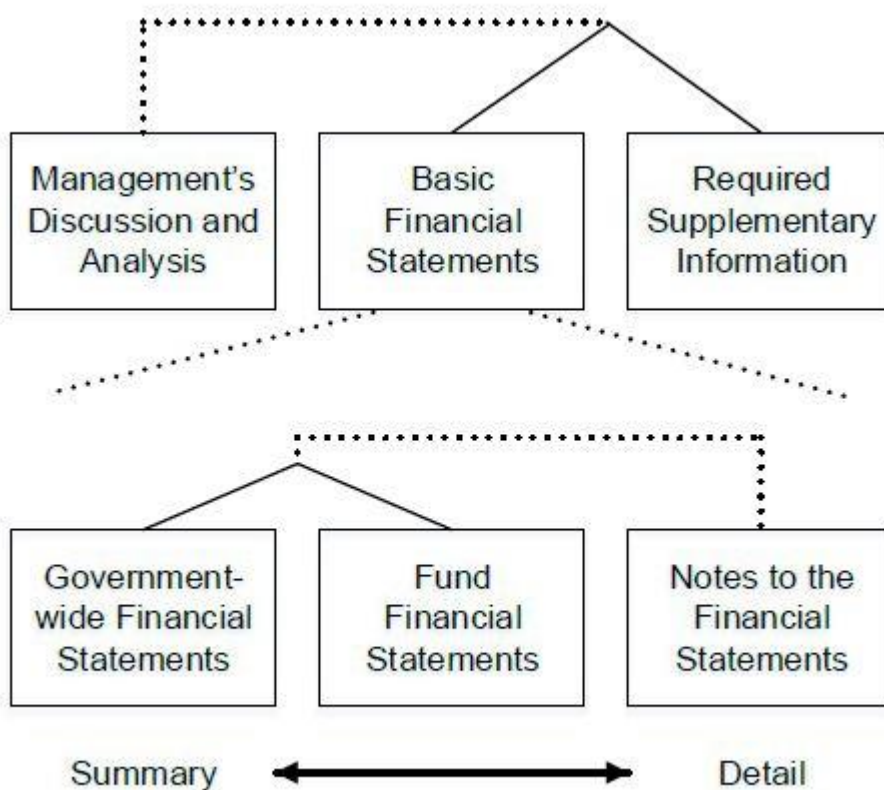
Financial Highlights

- The assets and deferred outflows of resources of the City exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year (net position). Unrestricted net position may be used to meet the City's ongoing obligations to citizens and creditors.
- The City's total net position increased as shown in the summary of changes in net assets table on the following pages. The increase can be attributed primarily to the investment in capital assets and an increase in investment earnings.
- For the current fiscal year, the City's governmental funds fund balances are shown in the Financial Analysis of the City's Funds section of the MD&A. The total fund balance increased in comparison with prior year largely to intergovernmental revenues and investment earnings in excess of budgeted amounts.
- The City's total bonded debt increased during the fiscal year. The increase was a result of new debt issuance in the current fiscal year.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the City's basic financial statements. The City's basic financial statements consist of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplemental information in addition to the basic financial statements themselves. The following chart shows how the required parts of this annual report are arranged and relate to one another. In addition to these required elements, we have included a section with combining and individual fund financial statements and schedules that provide details about nonmajor governmental funds, which are added together and presented in single columns in the basic financial statements.

Organization of the City's Annual Financial Report



The following chart summarizes the major features of the City's financial statements, including the portion of the City government they cover and the types of information they contain. The remainder of this overview section of management's discussion and analysis explains the structure and contents of each of the statements.

Major Features of the Government-wide and Fund Financial Statements

	Government-wide Statements	Fund Financial Statements		
		Governmental Funds	Proprietary Funds	Fiduciary Funds
Scope	Entire City government (except fiduciary funds) and the City's component units	The activities of the City that are not proprietary or fiduciary, such as police, fire and parks	Activities the City operates similar to private businesses, such as the garbage and refuse collection and sewer system	Instances in which the City administers resources on behalf of someone else, such as developers
Required financial statements	• Statement of Net Position • Statement of Activities	• Balance Sheet • Statement of Revenues, Expenditures and Changes in Fund Balances	• Statements of Net Position • Statements of Revenues, Expenses and Changes in Fund Net Position • Statements of Cash Flows	• Statement of fiduciary net position
Accounting basis and measurement focus	Accrual accounting and economic resources focus	Modified accrual accounting and current financial resources focus	Accrual accounting and economic resources focus	Accrual accounting and no measurement focus
Type of asset/liability information	All assets and liabilities, both financial and capital, and short-term and long-term	Only assets expected to be used up and liabilities that come due during the year or soon thereafter; no capital assets included	All assets and liabilities, both financial and capital, and short-term and long-term	All assets and liabilities, both short-term and long-term; fund do not currently contain capital assets, although they can
Type of deferred outflows/inflows of resources information	All deferred outflows/inflows of resources, regardless of when cash is received or paid	Only deferred outflows of resources expected to be used up and deferred inflows of resources that come due during the year or soon thereafter; no capital assets included	All deferred outflows/inflows of resources, regardless of when cash is received or paid	None reported
Type of inflow/outflow information	All revenues and expenses during year, regardless of when cash is received or paid	Revenues for which cash is received during or soon after the end of the year; expenditures when goods or services have been received and the related liability is due and payable	All revenues and expenses during the year, regardless of when cash is received or paid	All additions and deductions during the year, regardless of when cash is received or paid

Government-wide Financial Statements. The *government-wide financial statements* are designed to provide readers with a broad overview of the City's finances, in a manner similar to a private-sector business.

The *statement of net position* presents information on all of the City's assets and deferred outflows of resources and liabilities and deferred inflows of resources, with the difference reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating.

The *statement of activities* presents information showing how the City's net position changed during the most recent

fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of the City that are principally supported by taxes and intergovernmental revenue (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of the City include general government, public safety, public works, culture and recreation, housing and economic development, miscellaneous, and interest on long-term debt. The business-type activities of the City include garbage and refuse collection, sewer operating and maintenance, and Memorial Building concessions.

The government-wide financial statements include not only the City itself (known as the *primary government*), but also a legally separate Economic Development Authority (EDA) for which the City is financially accountable. Financial information for this *component unit* is reported separately from the financial information presented for the primary government itself.

The government-wide financial statements start on page 33 of this report.

Fund Financial Statements. A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City, like other State and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the City can be divided into three categories: governmental funds, proprietary funds, and the fiduciary fund.

Governmental Funds. *Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the City's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The City maintains various individual governmental funds in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures and changes in fund balances for the General fund, OPEB Debt Service fund, and Capital Equipment and Improvement fund, which are considered to be major funds. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of *combining statements* or *schedules* elsewhere in this report.

The City adopts an annual appropriations budget for its General fund and Library fund. A budgetary comparison statement and schedule has been provided to demonstrate compliance with this budget.

The basic governmental fund financial statements start on page 38 of this report.

Proprietary Funds. The City maintains one type of proprietary funds. *Enterprise funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The City uses enterprise funds to account for its Garbage and Refuse fund, Sewer Operating fund and Memorial Building Concessions fund.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary funds financial statements provide separate information for each of the enterprise funds which are considered to be major funds of the City.

The basic proprietary funds financial statements start on page 43 of this report.

Notes to the Financial Statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements start on page 47 of this report.

Required Supplementary Information. In addition to the basic financial statements and accompanying notes, this report also presents *required supplementary information* concerning the City's progress in funding its obligation to provide pension and other post-employment benefits to its employees. Required supplementary information can be found on page 98 of this report.

Other Information. The combining statements referred to earlier in connection with nonmajor governmental funds are presented following the notes to the financial statements. Combining and individual fund financial statements and schedules start on page 112 of this report.

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the City, assets and deferred outflows exceeded liabilities and deferred inflows at the close of the most recent fiscal year.

By far, the largest portion of the City's net position reflects its investment in capital assets (e.g., land, buildings, machinery and equipment), less any related debt used to acquire those assets that are still outstanding. The City uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the City's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

City of Hibbing's Summary of Net Position

	Governmental Activities			Business-type Activities		
	2024	2023	Increase (Decrease)	2024	2023	Increase (Decrease)
Assets						
Current and other assets	\$ 51,743,602	\$ 48,846,863	\$ 2,896,739	\$ 11,958,600	\$ 10,938,511	\$ 1,020,089
Capital assets, net of depreciation	52,195,999	45,325,512	6,870,487	34,968,652	35,191,382	(222,730)
Total Assets	<u>103,939,601</u>	<u>94,172,375</u>	<u>9,767,226</u>	<u>46,927,252</u>	<u>46,129,893</u>	<u>797,359</u>
Deferred Outflows of Resources	<u>14,770,447</u>	<u>18,101,363</u>	<u>(3,330,916)</u>	<u>1,562,198</u>	<u>2,058,997</u>	<u>(496,799)</u>
Liabilities						
Noncurrent liabilities outstanding	38,247,048	36,817,497	1,429,551	11,597,357	12,140,312	(542,955)
Other liabilities	2,493,957	2,474,368	19,589	541,935	363,643	178,292
Total Liabilities	<u>40,741,005</u>	<u>39,291,865</u>	<u>1,449,140</u>	<u>12,139,292</u>	<u>12,503,955</u>	<u>(364,663)</u>
Deferred Inflows of Resources	<u>13,331,271</u>	<u>14,759,585</u>	<u>(1,428,314)</u>	<u>1,147,739</u>	<u>1,386,787</u>	<u>(239,048)</u>
Net Position						
Net investment in capital assets	47,234,698	42,235,595	4,999,103	29,349,219	29,514,188	(164,969)
Restricted	5,173,183	4,296,994	876,189	-	-	-
Unrestricted	<u>12,229,891</u>	<u>11,689,699</u>	<u>540,192</u>	<u>5,853,200</u>	<u>4,783,960</u>	<u>1,069,240</u>
Total Net Position	<u>\$ 64,637,772</u>	<u>\$ 58,222,288</u>	<u>\$ 6,415,484</u>	<u>\$ 35,202,419</u>	<u>\$ 34,298,148</u>	<u>\$ 904,271</u>
Net Position as a Percent of Total						
Net investment in capital assets	73.1 %	72.5 %		83.4 %	86.1 %	
Restricted	8.0	7.4		-	-	
Unrestricted	<u>18.9</u>	<u>20.1</u>		<u>16.6</u>	<u>13.9</u>	
	<u>100.0 %</u>	<u>100.0 %</u>		<u>100.0 %</u>	<u>100.0 %</u>	

A portion of the City's net position represents resources that are subject to external restrictions on how they may be used.

The remaining balance of *unrestricted net position* may be used to meet the City's ongoing obligations to citizens and creditors.

At the end of the current fiscal year, the City is able to report positive balances in all three categories of net position, both for the City as a whole, as well as for its separate governmental and business-type activities.

Governmental and Business-type Activities. Governmental activities increased the City's net position as shown below. This increase was mainly due to an increase in grants and contributions. Key elements of this increase are as follows:

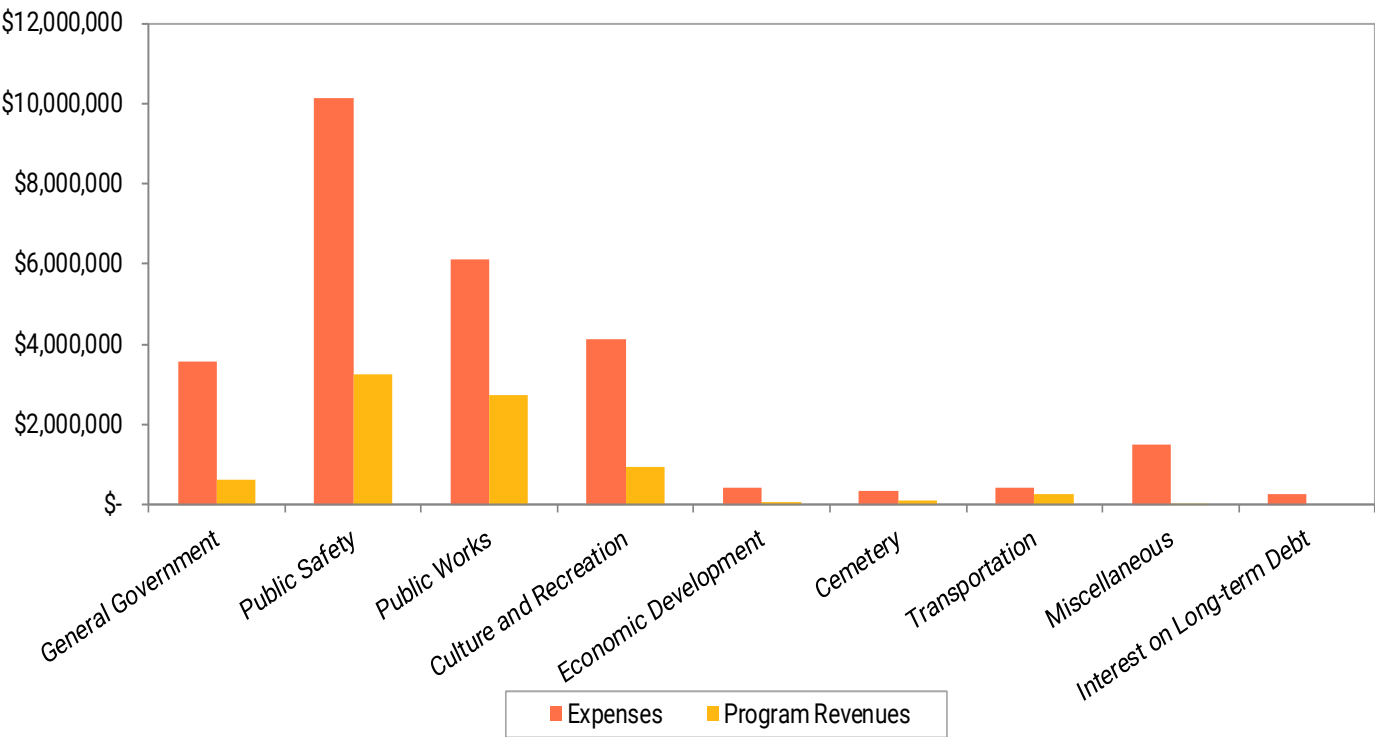
City of Hibbing's Changes in Net Position

	Governmental Activities			Business-type Activities		
	2024	2023	Increase (Decrease)	2024	2023	Increase (Decrease)
Revenues						
Program Revenues						
Charges for services	\$ 3,143,626	\$ 2,919,827	\$ 223,799	\$ 7,350,934	\$ 7,218,086	\$ 132,848
Operating grants and contributions	4,416,346	4,447,083	(30,737)	45,473	70	45,403
Capital grants and contributions	496,407	838,011	(341,604)	-	176,301	(176,301)
General Revenues						
Taxes						
Property taxes	12,575,422	11,868,178	707,244	-	-	-
Other taxes	104,082	114,274	(10,192)	-	-	-
Grants and contributions not restricted to specific programs	10,162,014	8,925,713	1,236,301	-	-	-
Unrestricted Investment earnings	2,285,002	1,790,728	494,274	380,992	297,618	83,374
Gain on sale of capital assets	154,829	78,184	76,645	5,743	-	5,743
Total Revenues	<u>33,337,728</u>	<u>30,981,998</u>	<u>2,355,730</u>	<u>7,783,142</u>	<u>7,692,075</u>	<u>91,067</u>
Expenses						
General government	3,560,505	689,364	2,871,141	-	-	-
Public safety	10,145,302	8,608,285	1,537,017	-	-	-
Public works	6,125,159	8,080,121	(1,954,962)	-	-	-
Culture and recreation	4,128,668	2,390,388	1,738,280	-	-	-
Economic development	419,666	269,591	150,075	-	-	-
Cemetery	354,105	297	353,808	-	-	-
Transportation	419,625	451,700	(32,075)	-	-	-
Miscellaneous	1,497,899	2,859,213	(1,361,314)	-	-	-
Interest on long-term debt	275,142	247,876	27,266	-	-	-
Garbage and refuse collection	-	-	-	2,881,102	3,314,511	(433,409)
Sewer operating and maintenance	-	-	-	3,993,530	4,026,900	(33,370)
Memorial building concessions	-	-	-	412	3,531	(3,119)
Total Expenses	<u>26,926,071</u>	<u>23,596,835</u>	<u>3,329,236</u>	<u>6,875,044</u>	<u>7,344,942</u>	<u>(469,898)</u>
Change in Net Position						
Before Transfers	6,411,657	7,385,163	(973,506)	908,098	347,133	560,965
Transfers - capital assets	<u>3,827</u>	<u>-</u>	<u>3,827</u>	<u>(3,827)</u>	<u>-</u>	<u>(3,827)</u>
Change in Net Position	6,415,484	7,385,163	(969,679)	904,271	347,133	557,138
Net Position, January 1	<u>58,222,288</u>	<u>50,837,125</u>	<u>7,385,163</u>	<u>34,298,148</u>	<u>33,951,015</u>	<u>347,133</u>
Net Position, December 31	<u>\$ 64,637,772</u>	<u>\$ 58,222,288</u>	<u>\$ 6,415,484</u>	<u>\$ 35,202,419</u>	<u>\$ 34,298,148</u>	<u>\$ 904,271</u>

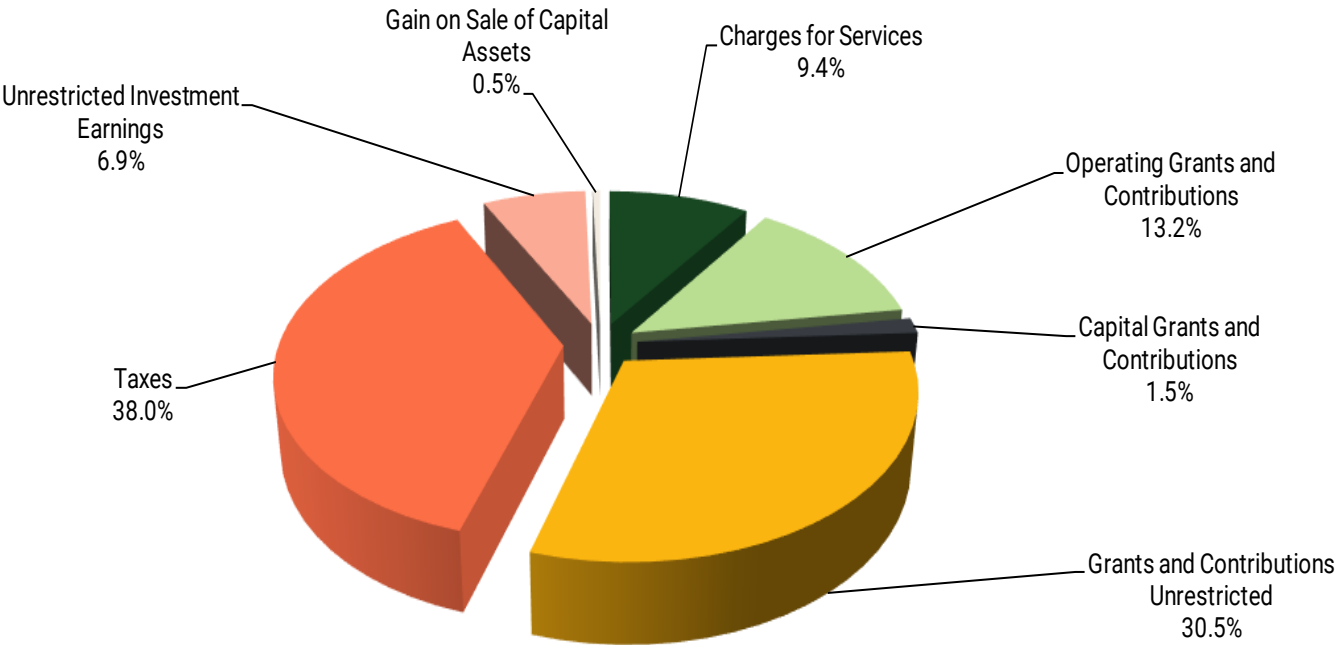
Public Safety expenses increased largely due to the increase in the public safety related pension liability. The operating grants and contributions increased primarily due to public safety aid received during the year.

The following graph depicts various governmental activities and shows the program revenues and expenses directly related to those activities.

Expenses and Program Revenues - Governmental Activities



Revenues by Source - Governmental Activities

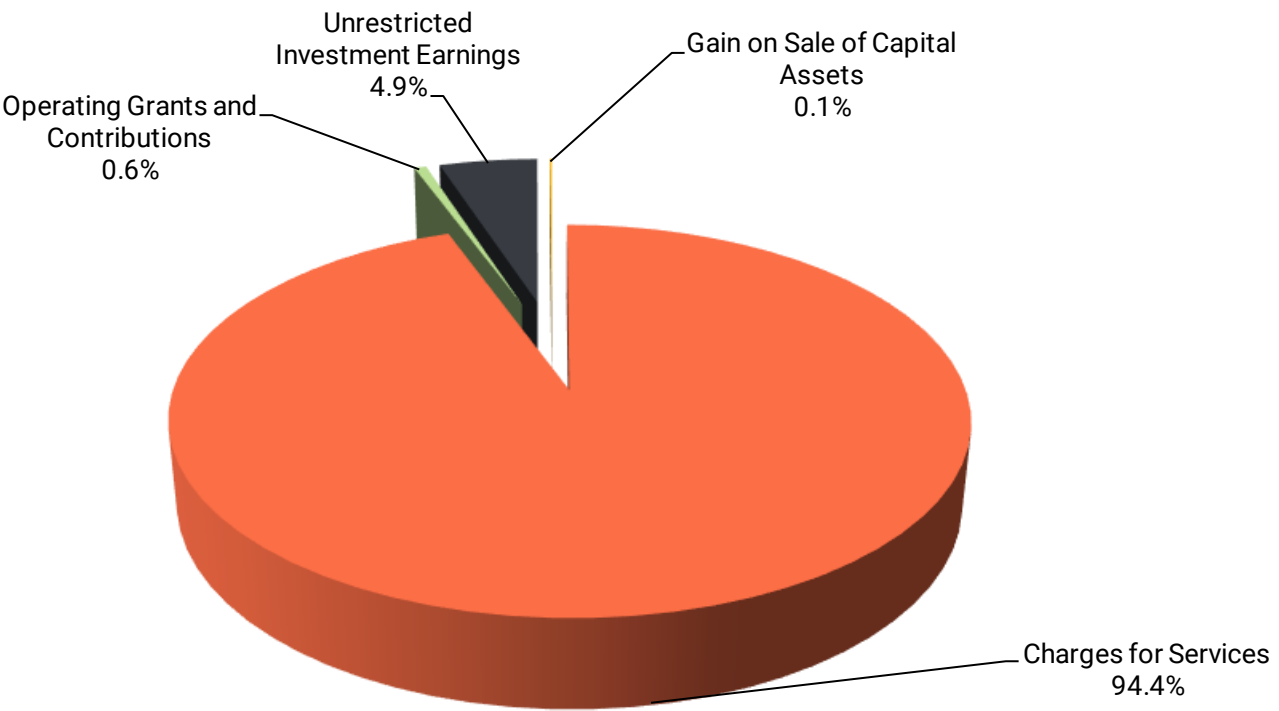


Business-type Activities. Business-type activities increased the City’s net position, as shown in the changes in net position table. The increase is attributed to a FEMA grant for operating costs at the wastewater treatment plant and interest income exceeding expectation.

Expenses and Program Revenues - Business-type Activities



Revenues by Source - Business-type Activities



Financial Analysis of the City's Funds

As noted earlier, the City uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the year.

Governmental Funds. The focus of the City's *governmental funds* is to provide information on near-term inflows, outflows and balances of *spendable* resources. Such information is useful in assessing the City's financing requirements. In particular, *unassigned fund balance* may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year. The table below outlines the governmental fund balances for the year ending December 31, 2024.

	General	Other Post-Employment Benefits	Capital Equipment and Improvement	Other Governmental Funds	Total Governmental Funds	Prior Year Total	Increase/ (Decrease)
Fund Balances							
Nonspendable	\$ 83,869	\$ -	\$ -	\$ 465	\$ 84,334	\$ 56,085	\$ 28,249
Restricted	74,223	-	389,602	4,046,575	4,510,400	4,018,235	492,165
Committed	-	9,472,959	2,111,119	745,830	12,329,908	11,347,761	982,147
Assigned	11,126,110	-	1,154,297	313,988	12,594,395	13,625,591	(1,031,196)
Unassigned	18,446,864	-	-	(470,816)	17,976,048	16,250,622	1,725,426
Total	<u>\$ 29,731,066</u>	<u>\$ 9,472,959</u>	<u>\$ 3,655,018</u>	<u>\$ 4,636,042</u>	<u>\$ 47,495,085</u>	<u>\$ 45,298,294</u>	<u>\$ 2,196,791</u>

As of the close of the current fiscal year, the City's governmental funds reported combined ending fund balances shown above. Additional information on the City's fund balances can be found in Note 1 starting on page 56 of this report.

The *General fund* is the chief operating fund of the City. At the end of the current year, the fund balance of the General fund is shown in the table below. As a measure of the General fund's liquidity, it may be useful to compare unassigned fund balance to total fund expenditures. The total unassigned fund balance as a percent of total fund expenditures is shown in the chart below along with total fund balance as a percent of total expenditures.

	Current Year Ending Balance	Prior Year Ending Balance
General Fund Fund Balance		
Nonspendable	\$ 83,869	\$ 51,162
Restricted	74,223	794,548
Assigned	11,126,110	12,917,646
Unassigned	<u>18,446,864</u>	<u>16,262,019</u>
Total	<u>\$ 29,731,066</u>	<u>\$ 30,025,375</u>
General Fund Expenditures	\$ 22,173,055	\$ 19,770,494
Unassigned as a percent of expenditures	83.2 %	82.3 %
Total Fund Balance as a percent of expenditures	134.1	151.9

The fund balance of the City's General fund decreased during the current fiscal year as shown in the table above. The decrease in fund balance is primarily due to transfers to other funds to fund capital projects and other reserves.

Other major governmental fund analysis is shown below:

Major Funds	Fund Balance December 31,		Increase (Decrease)
	2024	2023	
Other Post-Employment Benefits	\$ 9,472,959	\$ 8,784,191	\$ 688,768
Fund balance increased due to collection of tax revenues, interest income, and no retirement expenditures paid.			
Capital Equipment and Improvement	4,636,042	2,890,719	1,745,323
Fund balance increased from the prior year primarily due to increased intergovernmental and tax revenue, which will be used to fund future projects.			

Proprietary Funds. The City's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail. Net position of the City's proprietary funds increased as follows:

Fund	December 31, 2024	December 31, 2023	Increase (Decrease)
Garbage and Refuse Collection	\$ 5,098,008	\$ 4,678,544	\$ 419,464
<i>The garbage and refuse collection fund increased during the current year primarily due to a decrease in operating expenses.</i>			
Sewer Operating and Maintenance	30,072,143	29,600,628	471,515
<i>The sewer operating and maintenance fund increased during the current year primarily due to a decrease in operating expenses and an increase in investment earnings.</i>			
Memorial Building Concessions	32,268	18,976	13,292
<i>The memorial building concessions fund increased during the current year primarily due to a comparable increase in both service revenue and operating expenses.</i>			

General Fund Budgetary Highlights

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget
Revenues	\$ 21,978,359	\$ 24,789,442	\$ 2,811,083
Expenditures	21,569,808	22,173,055	(603,247)
Excess of Revenues Over Expenditures	408,551	2,616,387	2,207,836
Other Financing Sources (Uses)			
Transfers in	-	-	-
Lease issued	-	1,368,875	1,368,875
Sale of capital assets	-	153,338	153,338
Transfers out	(408,551)	(4,432,909)	(4,024,358)
Total Other Financing Sources (Uses)	(408,551)	(2,910,696)	(2,502,145)
Net Change in Fund Balances	-	(294,309)	(294,309)
Fund Balances, January 1	30,025,375	30,025,375	-
Fund Balances, December 31	\$ 30,025,375	\$ 29,731,066	\$ (294,309)

Actual revenues and expenditures varied favorably from the final budget amounts as shown above. The largest revenue variance was due to charges for services and investment earnings. Expenditures varied from budget primarily due to the recognition of lease capital outlay for the issuance of a grader lease.

Capital Asset and Debt Administration

Capital Assets. The City's investment in capital assets for its governmental and business-type activities as of December 31, 2024, is shown below in capital asset table (net of accumulated depreciation). This investment in capital assets includes land, structures, improvements, machinery and equipment, vehicles, roads, highways and bridges. The total increase in the City's investment in capital assets for the current fiscal year for governmental and business-type activities is due to the following major capital asset events during the fiscal year:

Road Improvements:

- Rainey Road Bridge
- West 42nd Street
- Hematite Street
- Highland Park

Equipment Purchase

- Two Utility Tractors
- Peterbilt Truck
- Nine Public Safety Vehicles

Property Improvements in Process

- Mineview Project
- NorTech Building
- City Hall
- Zim Road Bridge Project

City of Hibbing's Capital Assets (Net of Accumulated Depreciation)

	Governmental Activities			Business-type Activities		
	2024	2023	Increase (Decrease)	2024	2023	Increase (Decrease)
Land, Improvements, Intangibles,						
Artwork, Gravel Roads	\$ 8,833,300	\$ 8,382,153	\$ 451,147	\$ 423,719	\$ 423,719	\$ -
Construction in Progress	7,144,824	4,090,324	3,054,500	-	841,276	(841,276)
Infrastructure	18,652,413	17,269,808	1,382,605	16,189,002	16,488,240	(299,238)
Buildings and improvements	10,366,313	10,833,623	(467,310)	15,726,012	15,796,678	(70,666)
Equipment, Machinery and Furniture	5,860,291	4,640,789	1,219,502	2,629,919	1,641,469	988,450
Leased Equipment (Intangible Right to Use Assets)	1,338,858	108,815	1,230,043	-	-	-
Total	<u>\$ 52,195,999</u>	<u>\$ 45,325,512</u>	<u>\$ 6,870,487</u>	<u>\$ 34,968,652</u>	<u>\$ 35,191,382</u>	<u>\$ (222,730)</u>

Additional information on the City's capital assets can be found in Note 3C starting on page 62 of this report.

Long-term Debt. At the end of the current fiscal year, the City had total bonded debt outstanding consisting of general obligation debt and revenue related debt as noted in the table below. While all of the City's bonds have revenue streams, they are all backed by the full faith and credit of the City.

City of Hibbing's Outstanding Debt

	Governmental Activities			Business-type Activities		
	2024	2023	Increase (Decrease)	2024	2023	Increase (Decrease)
Bonds Payable	\$ 3,681,000	\$ 2,775,000	\$ 906,000	\$ 5,486,954	\$ 5,567,954	\$ (81,000)
Unamortized Premium on Bonds	234,055	158,089	75,966	155,056	112,076	42,980
Unamortized Discount on Bonds	-	-	-	(2,484)	(2,836)	352
Lease Purchase Obligation	32,354	46,972	(14,618)	-	-	-
Lease Liability	1,339,069	109,856	1,229,213	-	-	-
Total	<u>\$ 5,286,478</u>	<u>\$ 3,089,917</u>	<u>\$ 2,196,561</u>	<u>\$ 5,639,526</u>	<u>\$ 5,677,194</u>	<u>\$ (37,668)</u>

The City's total debt increased by \$2,158,893 during the current fiscal year. The key factor in this increase was the issuance of the 2024A Bond.

Minnesota statutes limit the amount of net general obligation debt a City may issue to three percent of the market value of taxable property within the City. Net debt is debt payable solely from ad valorem taxes. The City is under the statutory debt limit as of December 31, 2024.

Additional information on the City's long-term debt can be found in Note 3F starting on page 75 of the audit report.

Economic Factors and Next Year's Budgets and Rates

The City's elected and appointed officials considered many factors when setting the 2025 budget, tax rates, and fees that will be charged for the business-type activities.

- The General Fund expenditures and transfers for 2025 are budgeted to be \$22,445,986, which is a \$129,006 increase from the 2024 final budget of \$22,316,980.
- Property tax levies increased 3.87 percent for the 2024 levy (pay 2025).
- Consistent with the national and global economy, rising health care significantly impacts the City's budgets.
- Consistent with our Sewer Rate Study, the city implemented a 1% rate increase for sewer and stormwater fees February 1, 2025. The City hired Baker Tilly advisors to review and revise the sewer rate study for budgets beginning in 2026.

The City relies heavily on State LGA and taconite production tax to fund its budget. LGA payments are anticipated to supply 42% of General Fund Revenues, with taconite aids expected to furnish 10% of General Fund Revenues. The city is subject to cuts from the State government at times when the State budget is not balanced; however, while the 2024 forecast is showing the next biennium may see this develop, during the 2024 legislative session it wasn't a factor. The topic of LGA has seen continued discussion during the 2025 legislative session, however reductions in this funding isn't coming to the forefront.

The price of steel in the global market affects the City due to taconite aid, also known as production tax, received in lieu of property taxes from these facilities within the city's footprint. This production tax is based on tonnage produced by local taconite facilities and is averaged out in a three-year rolling amount to smooth out the effects of the steel industry's cyclical nature of boom and bust. While one of the major taconite plants within the Hibbing city limits was successful negotiating new leases for extraction to ensure the facility has material to extract and process for the next few decades, we are in close contact with our local mining representatives as there are other factors contributing to the longevity of this facility and the situation continues to develop. Further, the capital investment by US Steel into the KeeTac plant, located within the Hibbing City limits, has the potential to improve the City's financial inputs; however, more will be known in the coming years as this new production comes online and finds a customer base. The 2024 taxable tonnage reported by the state is down 3.8% from 2023 which translates to a reduction in the disbursement to the city of Hibbing in 2025. Current estimates for total taconite aid to the City of Hibbing payable in 2025 is estimated at \$2.3 MM.

Economic Factors and Next Year’s Budgets and Rates (Continued)

Additionally, the City’s ability to levy for certain revenue funds is determined by our estimated market value. While our residential values increased significantly over the prior year, the commercial values have largely been stagnant or decreased slightly in spite of significant investments by local companies. Thus, revenue from property taxes is due to increase, again, in 2024, payable in 2025. However, this property tax burden is borne, largely, by our residential property owners who have seen record increases over the past three years due to the lack of supply in the housing market, driving home values up. Thus, our elected and appointed officials are mindful of that fact and realize that any additional levy increase might be difficult for our residents to absorb. Thus, we are working diligently to drive new investments into housing stock through the creation of a local housing trust fund and other project-based work around site development and zoning. Finally, we are working diligently to add new businesses to our community to increase the share of property valuation in our commercial tax base.

In 2023, the city undertook a facility assessment for City Hall, the Library, and the Memorial building in order to plan the capital expenditures to repair and maintain these buildings into the future. Staff has since bought forward renovation projects for city hall and the library and have sought outside funding to assist with these projects. Additionally, a Local Sales Tax referendum was approved by our voters in 2024 to contribute funds to the Regional Public Safety Building to add to the \$10MM in state bond funding secured during the 2023 legislative session. Further, the city hired a consultant in 2023 to assist with determining the capital improvement needs in infrastructure and is working to put together a long-term capital improvement plan. Finally, city staff are studying the feasibility of various redevelopment projects on underutilized sites in the community to broaden the tax base through the judicious deployment of tax increment financing or other tools to encourage additional private development on priority sites.

The City’s 2025 capital budget includes expenditures in the amount of \$1,035,236 for capital projects, principally the following:

General Government	\$75,000
Parks and Recreation/Golf	\$66,600
Cemetery	\$18,576
Public Safety	\$115,000
Public Works	\$660,000
Library	\$100,000
 Total	 <u>\$1,035,236</u>

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GOVERNMENT-WIDE FINANCIAL STATEMENTS

CITY OF HIBBING
HIBBING, MINNESOTA

FOR THE YEAR ENDED
DECEMBER 31, 2024

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City of Hibbing, Minnesota
Statement of Net Position
December 31, 2024

	Primary Government			Component Units	
	Governmental Activities	Business-type Activities	Total	Economic Development Authority	Public Utilities Commission
Assets					
Cash and temporary investments	\$ 38,698,386	\$ 8,669,928	\$ 47,368,314	\$ 2,557,512	\$ 4,279,203
Designated cash - other postemployment benefits	6,014,583	1,800,000	7,814,583	-	250,000
Investments	-	-	-	-	26,119,909
Designated investments - other postemployment benefits	3,349,149	120,000	3,469,149	-	-
Restricted cash and temporary investments					
Cash held for fuel assistance recipients	-	-	-	-	70,788
Cash held for customer deposits	-	-	-	-	461,999
Bond reserve account	-	-	-	-	783,347
Receivables					
Taxes	504,839	-	504,839	2,480	-
Accounts, net	153,884	19,998	173,882	38,271	2,470,771
Leases	146,224	-	146,224	34,328	521,688
Accrued interest	448,355	-	448,355	-	-
Unbilled revenues	-	-	-	-	2,387,564
Other receivables	-	-	-	-	771,830
Loans, net of allowance	-	-	-	2,719,105	-
Special assessments	314,341	142,386	456,727	-	-
Note receivable - Steam conversion program - current maturities	-	-	-	-	214,059
Due from other governments	1,740,905	30,080	1,770,985	-	-
Due from component units	2,120	1,160,783	1,162,903	-	-
Inventories	-	15,425	15,425	-	1,326,496
Prepaid items	72,262	-	72,262	-	747,445
Net pension asset	298,554	-	298,554	-	-
Regulatory assets	-	-	-	-	4,035,931
Capital assets					
Land and construction in progress	15,978,124	423,719	16,401,843	3,657,887	9,062,637
Depreciable assets (net of accumulated depreciation/amortization)	36,217,875	34,544,933	70,762,808	546,427	78,804,060
Total Assets	103,939,601	46,927,252	150,866,853	9,556,010	132,307,727
Deferred Outflows of Resources					
Deferred pension resources	7,657,831	121,238	7,779,069	17,929	861,143
Deferred LEA resources	-	-	-	-	170,246
Deferred other postemployment benefit resources	7,112,616	1,440,960	8,553,576	-	674,169
Total Deferred Outflows of Resources	14,770,447	1,562,198	16,332,645	17,929	1,705,558
Liabilities					
Accounts and other payables	676,135	133,602	809,737	4,422	5,254,643
Due to other governments	333,823	17,345	351,168	6,568	-
Accrued salaries payable	495,040	84,875	579,915	300	266,265
Accrued interest payable	75,334	62,632	137,966	4,442	98,583
Customer deposits payable	-	-	-	-	461,999
Contracts payable	477,050	243,481	720,531	655,774	-
Other accrued liabilities	65,113	-	65,113	-	-
Due to primary government	-	-	-	-	1,162,903
Unearned revenue	371,462	-	371,462	-	70,788
Noncurrent liabilities					
Due within one year					
Long-term liabilities	1,109,930	820,847	1,930,777	50,000	1,198,265
Other postemployment benefits payable	1,076,353	218,061	1,294,414	-	-
Due in more than one year					
Long-term liabilities	6,044,781	5,111,972	11,156,753	3,319,989	7,298,452
Net pension liability	6,094,798	600,233	6,695,031	60,750	2,508,776
Other postemployment benefits payable	23,921,186	4,846,244	28,767,430	-	14,541,066
Total Liabilities	40,741,005	12,139,292	52,880,297	4,102,245	32,861,740
Deferred Inflows of Resources					
Deferred lease resources	134,152	-	134,152	24,510	521,688
Deferred pension resources	9,590,770	417,121	10,007,891	123	1,672,882
Deferred other postemployment benefit resources	3,606,349	730,618	4,336,967	-	3,580,052
Total Deferred Inflows of Resources	13,331,271	1,147,739	14,479,010	24,633	5,774,622
Net Position					
Net investment in capital assets	47,234,698	29,349,219	76,583,917	1,464,325	81,015,417
Restricted for					
Capital projects	2,916,407	-	2,916,407	-	-
Development projects	762,678	-	762,678	-	-
Debt service	1,121,321	-	1,121,321	81,845	615,127
Net pension asset	298,554	-	298,554	-	-
Police forfeiture	74,223	-	74,223	-	-
Unrestricted	12,229,891	5,853,200	18,083,091	3,900,891	13,746,379
Total Net Position	\$ 64,637,772	\$ 35,202,419	\$ 99,840,191	\$ 5,447,061	\$ 95,376,923

The notes to the financial statements are an integral part of this statement.

City of Hibbing, Minnesota
Statement of Activities
For the Year Ended December 31, 2024

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government				
Governmental activities				
General government	\$ 3,560,505	\$ 323,169	\$ 298,682	\$ -
Public safety	10,145,302	2,292,342	974,575	-
Public works	6,125,159	9,335	2,737,298	-
Culture and recreation	4,128,668	372,506	90,633	496,407
Economic development	419,666	-	66,896	-
Cemetery	354,105	112,500	-	-
Transportation	419,625	30,456	248,262	-
Miscellaneous	1,497,899	3,318	-	-
Interest on long-term debt	275,142	-	-	-
Total Governmental Activities	<u>26,926,071</u>	<u>3,143,626</u>	<u>4,416,346</u>	<u>496,407</u>
Business-type Activities				
Garbage and refuse collection	2,881,102	3,063,280	-	-
Sewer operating and maintenance	3,993,530	4,274,917	45,473	-
Memorial building concessions	412	12,737	-	-
Total Business-type Activities	<u>6,875,044</u>	<u>7,350,934</u>	<u>45,473</u>	<u>-</u>
Total Primary Government	<u>\$ 33,801,115</u>	<u>\$ 10,494,560</u>	<u>\$ 4,461,819</u>	<u>\$ 496,407</u>
Component Units				
EDA	\$ 595,854	\$ 138,100	\$ 250,000	\$ -
PUC	30,138,913	30,855,832	-	1,350,272
Total Component Units	<u>\$ 30,734,767</u>	<u>\$ 30,993,932</u>	<u>\$ 250,000</u>	<u>\$ 1,350,272</u>

The notes to the financial statements are an integral part of this statement.

City of Hibbing, Minnesota
Statement of Activities (Continued)
For the Year Ended December 31, 2024

Functions/Programs	Net (Expenses) Revenues and Changes in Net Position				
	Primary Government			Component Units	
	Governmental Activities	Business-type Activities	Total	Economic Development Authority	Public Utilities Commission
Primary Government					
Governmental activities					
General government	\$ (2,938,654)	\$ -	\$ (2,938,654)	\$ -	\$ -
Public safety	(6,878,385)	-	(6,878,385)	-	-
Public works	(3,378,526)	-	(3,378,526)	-	-
Culture and recreation	(3,169,122)	-	(3,169,122)	-	-
Economic development	(352,770)	-	(352,770)	-	-
Cemetery	(241,605)	-	(241,605)	-	-
Transportation	(140,907)	-	(140,907)	-	-
Miscellaneous	(1,494,581)	-	(1,494,581)	-	-
Interest on long-term debt	(275,142)	-	(275,142)	-	-
Total Governmental Activities	<u>(18,869,692)</u>	<u>-</u>	<u>(18,869,692)</u>	<u>-</u>	<u>-</u>
Business-type Activities					
Garbage and refuse collection	-	182,178	182,178	-	-
Sewer operating and maintenance	-	326,860	326,860	-	-
Memorial building concessions	-	12,325	12,325	-	-
Total Business-type Activities	<u>-</u>	<u>521,363</u>	<u>521,363</u>	<u>-</u>	<u>-</u>
Total Primary Government	<u>(18,869,692)</u>	<u>521,363</u>	<u>(18,348,329)</u>	<u>-</u>	<u>-</u>
Component Units					
EDA	-	-	-	(207,754)	-
PUC	-	-	-	-	2,067,191
Total Component Units	<u>-</u>	<u>-</u>	<u>-</u>	<u>(207,754)</u>	<u>2,067,191</u>
General Revenues					
Taxes					
Property taxes, levied for general purposes	9,179,385	-	9,179,385	-	-
Property taxes, levied for specific purpose	3,396,037	-	3,396,037	192,920	-
Tax increments	-	-	-	78,187	-
Franchise taxes	104,082	-	104,082	-	-
Grants and contributions not restricted to specific program	10,162,014	-	10,162,014	600,105	-
Unrestricted Investment earnings	2,285,002	380,992	2,665,994	118,789	1,352,466
Gain on sale of capital assets	154,829	5,743	160,572	-	-
Transfers - capital assets	3,827	(3,827)	-	-	-
Total General Revenues	<u>25,285,176</u>	<u>382,908</u>	<u>25,668,084</u>	<u>990,001</u>	<u>1,352,466</u>
Change in Net Position	6,415,484	904,271	7,319,755	782,247	3,419,657
Net Position, January 1	<u>58,222,288</u>	<u>34,298,148</u>	<u>92,520,436</u>	<u>4,664,814</u>	<u>91,957,266</u>
Net Position, December 31	<u>\$ 64,637,772</u>	<u>\$ 35,202,419</u>	<u>\$ 99,840,191</u>	<u>\$ 5,447,061</u>	<u>\$ 95,376,923</u>

The notes to the financial statements are an integral part of this statement.

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FUND FINANCIAL STATEMENTS

CITY OF HIBBING
HIBBING, MINNESOTA

FOR THE YEAR ENDED
DECEMBER 31, 2024

City of Hibbing, Minnesota

Balance Sheet
Governmental Funds
December 31, 2024

	101	345	400	401, 402		
	General	Other Post- Employment Benefits	Capital Equipment and Improvement	Permanent Improvement	Other Governmental Funds	Total Governmental Funds
Assets						
Cash and temporary investments	\$ 29,864,610	\$ -	\$ 4,437,533	\$ -	\$ 4,475,727	\$ 38,777,870
Designated cash - other postemployment benefits	-	6,014,583	-	-	-	6,014,583
Designated investments - other postemployment benefits	-	3,349,149	-	-	-	3,349,149
Receivables						
Taxes	458,320	3,992	10,948	-	31,579	504,839
Accounts	59,908	-	159	-	14,333	74,400
Leases	146,224	-	-	-	-	146,224
Accrued interest	343,120	105,235	-	-	-	448,355
Special assessments	-	-	-	-	314,341	314,341
Due from other governments	293,984	-	181,007	-	1,265,914	1,740,905
Due from component units	2,120	-	-	-	-	2,120
Due from other funds	403,544	-	-	-	411,549	815,093
Prepaid items	71,797	-	-	-	465	72,262
Total Assets	\$ 31,643,627	\$ 9,472,959	\$ 4,629,647	\$ -	\$ 6,513,908	\$ 52,260,141
Liabilities						
Accounts payable	\$ 437,119	\$ -	\$ 222,882	\$ -	\$ 16,134	\$ 676,135
Due to other governments	264,932	-	-	-	68,891	333,823
Accrued salaries payable	493,470	-	-	-	1,570	495,040
Due to other funds	-	-	344,277	-	470,816	815,093
Contracts payable	32,884	-	407,470	-	36,696	477,050
Unearned revenue	57,447	-	-	-	314,015	371,462
Other accrued liabilities	65,113	-	-	-	-	65,113
Total Liabilities	1,350,965	-	974,629	-	908,122	3,233,716
Deferred Inflows of Resources						
Unavailable revenue - delinquent taxes	427,444	-	-	-	-	427,444
Deferred lease resources	134,152	-	-	-	-	134,152
Unavailable revenue - special assessments	-	-	-	-	205,004	205,004
Unavailable revenue - intergovernmental	-	-	-	-	764,740	764,740
Total Deferred Inflows of Resources	561,596	-	-	-	969,744	1,531,340
Fund Balances						
Nonspendable	83,869	-	-	-	465	84,334
Restricted	74,223	-	389,602	-	4,046,575	4,510,400
Committed	-	9,472,959	2,111,119	-	745,830	12,329,908
Assigned	11,126,110	-	1,154,297	-	313,988	12,594,395
Unassigned	18,446,864	-	-	-	(470,816)	17,976,048
Total Fund Balances	29,731,066	9,472,959	3,655,018	-	4,636,042	47,495,085
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 31,643,627	\$ 9,472,959	\$ 4,629,647	\$ -	\$ 6,513,908	\$ 52,260,141

The notes to the financial statements are an integral part of this statement.

City of Hibbing, Minnesota
Reconciliation of the Balance Sheet
to the Statement of Net Position
Governmental Funds
December 31, 2024

Amounts reported for governmental activities in the statement of net position are different because

Total Fund Balances - Governmental Funds	\$ 47,495,085
Capital assets used in governmental activities are not financial resources, and therefore are not reported as assets in governmental funds.	
Cost of capital assets	114,057,833
Less accumulated depreciation	(61,861,834)
Long-term assets from pensions reported in governmental activities are not financial resources and therefore are not reported as assets in the governmental funds.	298,554
Noncurrent liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported as liabilities in the funds.	
Noncurrent liabilities at year-end consist of	
Bonds payable	(3,681,000)
Plus unamortized bond premium	(234,055)
Lease purchase obligation	(32,354)
Leases payable	(1,339,069)
Compensated absences payable	(1,868,233)
Net pension liability	(6,094,798)
Other postemployment benefits payable	(24,997,539)
Some receivables are not available soon enough to pay for the current period's expenditures, and therefore are reported as unavailable revenue in the funds.	
Delinquent taxes receivable	427,444
Special assessments receivable	205,004
Intergovernmental receivable	764,740
Governmental funds do not report a liability for accrued interest until due and payable.	(75,334)
Governmental funds do not report long-term amounts related to pensions and other postemployment benefits.	
Deferred outflows of pension resources	7,657,831
Deferred inflows of pension resources	(9,590,770)
Deferred outflows of other postemployment benefits resources	7,112,616
Deferred inflows of other postemployment benefits resources	(3,606,349)
Total Net Position - Governmental Activities	<u>\$ 64,637,772</u>

The notes to the financial statements are an integral part of this statement.

City of Hibbing, Minnesota
Statement of Revenues, Expenditures and
Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2024

	101	345	400	Formally Major 401, 402		
	General	Other Post- Employment Benefits	Capital Equipment and Improvement	Permanent Improvement	Other Governmental Funds	Total Governmental Funds
Revenues						
Taxes	\$ 9,034,428	\$ 289,851	\$ 794,990		\$ 2,489,072	\$ 12,608,341
Licenses and permits	279,017	-	-		-	279,017
Intergovernmental	10,955,165	149	1,286,848		1,582,630	13,824,792
Charges for services	2,678,033	-	-		41,999	2,720,032
Fines and forfeitures	100,745	-	-		-	100,745
Special assessments	-	-	-		52,243	52,243
Investment earnings	1,679,964	398,768	82,679		126,909	2,288,320
Contributions and donations	7,015	-	245,400		89,503	341,918
Miscellaneous	55,075	-	-		-	55,075
Total Revenues	<u>24,789,442</u>	<u>688,768</u>	<u>2,409,917</u>	<u>-</u>	<u>4,382,356</u>	<u>32,270,483</u>
Expenditures						
Current						
General government	2,762,019	-	-		-	2,762,019
Public safety	9,182,460	-	-		-	9,182,460
Public works	3,849,967	-	-		-	3,849,967
Culture and recreation	2,324,113	-	-		843,245	3,167,358
Economic development	321,035	-	-		-	321,035
Transportation	405,405	-	-		-	405,405
Miscellaneous	1,801,415	-	-		-	1,801,415
Capital outlay						
General government	-	-	976,508		-	976,508
Public safety	-	-	1,705,242		-	1,705,242
Public works	1,368,875	-	740,686		2,397,105	4,506,666
Culture and recreation	-	-	2,487,692		82,989	2,570,681
Economic development	-	-	-		1,004,259	1,004,259
Transportation	6,407	-	71,975		-	78,382
Debt service						
Principal	141,518	-	-		466,762	608,280
Interest and other	9,841	-	-		73,915	83,756
Bond issuance costs	-	-	45,816		-	45,816
Total Expenditures	<u>22,173,055</u>	<u>-</u>	<u>6,027,919</u>	<u>-</u>	<u>4,868,275</u>	<u>33,069,249</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>2,616,387</u>	<u>688,768</u>	<u>(3,618,002)</u>	<u>-</u>	<u>(485,919)</u>	<u>(798,766)</u>
Other Financing Sources (Uses)						
Transfers in	-	-	3,234,166		1,664,045	4,898,211
Transfers out	(4,432,909)	-	-		(465,302)	(4,898,211)
Bonds issued	-	-	1,360,000		-	1,360,000
Premium on bonds issued	-	-	111,853		-	111,853
Lease issued	1,368,875	-	-		-	1,368,875
Sale of capital assets	153,338	-	1,491		-	154,829
Total Other Financing Sources (Uses)	<u>(2,910,696)</u>	<u>-</u>	<u>4,707,510</u>	<u>-</u>	<u>1,198,743</u>	<u>2,995,557</u>
Net Change in Fund Balances	<u>(294,309)</u>	<u>688,768</u>	<u>1,089,508</u>	<u>-</u>	<u>712,824</u>	<u>2,196,791</u>
Fund Balances, January 1, as previously reported	30,025,375	8,784,191	2,565,510	1,032,499	2,890,719	45,298,294
Change within the financial reporting entity (Major to Nonmajor Fund)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,032,499)</u>	<u>1,032,499</u>	<u>-</u>
Fund Balances, January 1, as adjusted	<u>30,025,375</u>	<u>8,784,191</u>	<u>2,565,510</u>	<u>-</u>	<u>3,923,218</u>	<u>45,298,294</u>
Fund Balances, December 31	<u>\$ 29,731,066</u>	<u>\$ 9,472,959</u>	<u>\$ 3,655,018</u>	<u>\$ -</u>	<u>\$ 4,636,042</u>	<u>\$ 47,495,085</u>

The notes to the financial statements are an integral part of this statement.

City of Hibbing, Minnesota
Reconciliation of the Statement of Revenues, Expenditures and
Changes in Fund Balances to the Statement of Activities
Governmental Funds
For the Year Ended December 31, 2024

Amounts reported for governmental activities in the statement of activities are different because

Total Net Change in Fund Balances - Governmental Funds	\$ 2,196,791
Capital outlays are reported in governmental funds as expenditures. However, in the statement of activities, the cost of those assets is allocated over the estimated useful lives as depreciation/amortization expense.	
Capital outlay	10,285,995
Depreciation / Amortization expense	(3,381,414)
Governmental funds report a gain (loss) on sale of capital assets to the extent of cash exchanged, whereas the disposition of the assets book value is included in the total gain (loss) in the statement of activities.	
Disposals	(37,921)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	
Contributed capital assets	3,827
The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums, discounts and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. The amounts below are the effects of these differences in the treatment of long-term debt and related items.	
Bonds issued	(1,360,000)
Premium received on debt issued	(111,853)
Lease issued	(1,368,875)
Principal repayments	608,280
Amortization of bond premium	35,887
Interest on long-term debt in the statement of activities differs from the amount reported in the governmental funds because interest is recognized as an expenditure in the funds when it is due, and thus requires the use of current financial resources. In the statement of activities, however, interest expense is recognized as the interest accrues, regardless of when it is due.	(42,625)
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds.	
Compensated absences	(463,170)
Other postemployment benefits	(1,031,579)
Certain revenues are recognized as soon as they are earned. Under the modified accrual basis of accounting, certain revenues cannot be recognized until they are available to liquidate liabilities of the current period.	
Property taxes	71,163
Special assessments	(63,632)
Intergovernmental	707,744
Long-term pension activity is not reported in governmental funds.	
Pension expense	169,725
Pension revenue from State contributions	197,141
Change in Net Position - Governmental Activities	<u>\$ 6,415,484</u>

The notes to the financial statements are an integral part of this statement.

City of Hibbing, Minnesota
Statement of Revenues, Expenditures and Changes in Fund Balances -
Budget and Actual
General Fund
For the Year Ended December 31, 2024

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
Revenues				
Taxes	\$ 8,874,021	\$ 8,870,621	\$ 9,034,428	\$ 163,807
Licenses and permits	289,356	140,631	279,017	138,386
Intergovernmental	10,443,109	10,256,613	10,955,165	698,552
Charges for services	2,344,394	2,344,394	2,678,033	333,639
Fines and forfeitures	87,000	87,000	100,745	13,745
Investment earnings	250,000	250,000	1,679,964	1,429,964
Contributions and donations	-	-	7,015	7,015
Miscellaneous	29,100	29,100	55,075	25,975
Total Revenues	<u>22,316,980</u>	<u>21,978,359</u>	<u>24,789,442</u>	<u>2,811,083</u>
Expenditures				
Current				
General government	2,782,930	2,782,930	2,762,019	20,911
Public safety	9,838,056	9,669,706	9,182,460	487,246
Public works	4,227,208	4,088,282	3,849,967	238,315
Culture and recreation	2,538,216	2,538,216	2,324,113	214,103
Economic development	205,119	300,802	321,035	(20,233)
Transportation	569,582	284,003	405,405	(121,402)
Miscellaneous	1,905,869	1,905,869	1,801,415	104,454
Capital outlay				
Public works	-	-	1,368,875	(1,368,875)
Transportation	-	-	6,407	(6,407)
Debt service				
Principal	-	-	141,518	(141,518)
Interest and other	-	-	9,841	(9,841)
Total Expenditures	<u>22,066,980</u>	<u>21,569,808</u>	<u>22,173,055</u>	<u>(603,247)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>250,000</u>	<u>408,551</u>	<u>2,616,387</u>	<u>2,207,836</u>
Other Financing Sources (Uses)				
Transfers out	(250,000)	(408,551)	(4,432,909)	(4,024,358)
Lease issued	-	-	1,368,875	1,368,875
Sale of capital assets	-	-	153,338	153,338
Total Other Financing Sources (Uses)	<u>(250,000)</u>	<u>(408,551)</u>	<u>(2,910,696)</u>	<u>(2,502,145)</u>
Net Change in Fund Balances	-	-	(294,309)	(294,309)
Fund Balances, January 1	<u>30,025,375</u>	<u>30,025,375</u>	<u>30,025,375</u>	<u>-</u>
Fund Balances, December 31	<u>\$ 30,025,375</u>	<u>\$ 30,025,375</u>	<u>\$ 29,731,066</u>	<u>\$ (294,309)</u>

The notes to the financial statements are an integral part of this statement.

City of Hibbing, Minnesota
Statement of Net Position
Proprietary Funds
December 31, 2024

	Business-type Activities - Enterprise Funds				Governmental Activities Internal Service Fund
	603	602	605		805
	Garbage and Refuse Collection	Sewer Operating and Maintenance	Non-major Memorial Building Concessions	Total	Insurance
Assets					
Current Assets					
Cash and temporary investments	\$ 5,220,824	\$ 3,418,232	\$ 30,872	\$ 8,669,928	\$ (79,484)
Designated cash - other postemployment benefits	900,000	900,000	-	1,800,000	-
Designated investments - other postemployment benefits	60,000	60,000	-	120,000	-
Receivables					
Accounts	3,391	14,799	1,808	19,998	79,484
Special assessments	95,573	46,813	-	142,386	-
Due from other governments	139	29,941	-	30,080	-
Due from component units	482,398	678,385	-	1,160,783	-
Inventories	15,425	-	-	15,425	-
Total Current Assets	6,777,750	5,148,170	32,680	11,958,600	-
Noncurrent Assets					
Capital assets					
Land	297,689	126,030	-	423,719	-
Buildings and improvements	173,602	33,605,833	-	33,779,435	-
Infrastructure	-	21,996,707	-	21,996,707	-
Machinery and equipment	3,786,811	3,670,100	29,597	7,486,508	-
Less accumulated depreciation	(2,706,050)	(25,982,070)	(29,597)	(28,717,717)	-
Total Capital Assets (Net of Accumulated Depreciation)	1,552,052	33,416,600	-	34,968,652	-
Total Assets	8,329,802	38,564,770	32,680	46,927,252	-
Deferred Outflows of Resources					
Deferred pension resources	53,834	67,404	-	121,238	-
Deferred other postemployment benefits	856,212	584,748	-	1,440,960	-
Total Deferred Outflows of Resources	910,046	652,152	-	1,562,198	-
Liabilities					
Current Liabilities					
Accounts payable	47,403	85,787	412	133,602	-
Due to other governments	9,807	7,538	-	17,345	-
Accrued salaries payable	42,618	42,257	-	84,875	-
Accrued interest payable	-	62,632	-	62,632	-
Contracts payable	-	243,481	-	243,481	-
Compensated absences payable - current	59,902	40,945	-	100,847	-
Bonds payable - current	-	720,000	-	720,000	-
Other postemployment benefits payable	129,571	88,490	-	218,061	-
Total Current Liabilities	289,301	1,291,130	412	1,580,843	-
Noncurrent Liabilities					
Compensated absences payable	87,145	105,301	-	192,446	-
Net pension liability	266,467	333,766	-	600,233	-
Bonds payable	-	4,919,526	-	4,919,526	-
Other postemployment benefits payable	2,879,615	1,966,629	-	4,846,244	-
Total Noncurrent Liabilities	3,233,227	7,325,222	-	10,558,449	-
Total Liabilities	3,522,528	8,616,352	412	12,139,292	-
Deferred Inflows of Resources					
Deferred pension resources	185,182	231,939	-	417,121	-
Deferred other postemployment benefits	434,130	296,488	-	730,618	-
Total Deferred Inflows of Resources	619,312	528,427	-	1,147,739	-
Net Position					
Net investment in capital assets	1,572,145	27,777,074	-	29,349,219	-
Unrestricted	3,525,863	2,295,069	32,268	5,853,200	-
Total Net Position	\$ 5,098,008	\$ 30,072,143	\$ 32,268	\$ 35,202,419	\$ -

The notes to the financial statements are an integral part of this statement.

City of Hibbing, Minnesota
Statement of Revenues, Expenses and
Changes in Net Position
Proprietary Funds
For the Year Ended December 31, 2024

	Business-type Activities - Enterprise Funds				Governmental Activities Internal Service Fund
	603	602	605		805
	Garbage and Refuse Collection	Sewer Operating and Maintenance	Non-major Memorial Building Concessions	Total	Insurance
Operating Revenues					
Charges for services	\$ 3,046,947	\$ 4,238,386	\$ 12,737	\$ 7,298,070	\$ -
Sewer connection fees	-	855	-	855	-
Miscellaneous	16,333	51,208	-	67,541	-
Total Operating Revenues	3,063,280	4,290,449	12,737	7,366,466	-
Operating Expenses					
Personnel services	1,001,459	934,869	-	1,936,328	-
OPEB expense	50,399	51,722	-	102,121	-
Pension expense	(47,683)	(81,640)	-	(129,323)	-
Contractual services	1,214,717	345,713	-	1,560,430	-
Administration	9	-	-	9	-
Utilities	103,385	274,069	-	377,454	-
Repairs and maintenance	16,191	284,436	-	300,627	-
Other supplies and expense	146,451	313,383	412	460,246	-
Insurance claims and expense	58,502	70,143	-	128,645	-
Depreciation	326,582	1,572,960	-	1,899,542	-
Miscellaneous	11,090	88,172	-	99,262	-
Total Operating Expenses	2,881,102	3,853,827	412	6,735,341	-
Operating Income (Loss)	182,178	436,622	12,325	631,125	-
Nonoperating Revenues (Expenses)					
Investment earnings	231,543	148,482	967	380,992	-
Miscellaneous	-	(550)	-	(550)	-
Intergovernmental	-	29,941	-	29,941	-
Gain on sale of capital assets	5,743	-	-	5,743	-
Bond issuance costs	-	(15,815)	-	(15,815)	-
Interest expense and other	-	(123,338)	-	(123,338)	-
Total Nonoperating Revenues (Expenses)	237,286	38,720	967	276,973	-
Income (Loss) Before Contributions	419,464	475,342	13,292	908,098	-
Capital contribution to other funds	-	(3,827)	-	(3,827)	-
Change in Net Position	419,464	471,515	13,292	904,271	-
Net Position - January 1	4,678,544	29,600,628	18,976	34,298,148	-
Net Position, December 31	\$ 5,098,008	\$ 30,072,143	\$ 32,268	\$ 35,202,419	\$ -

The notes to the financial statements are an integral part of this statement.

City of Hibbing, Minnesota
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2024

	Business-type Activities - Enterprise Funds				Governmental Activities Internal Service Fund
	603	602	605		805
	Garbage and Refuse Collection	Sewer Operating and Maintenance	Non-major Memorial Building Concessions	Total	Insurance
Cash Flows from Operating Activities					
Receipts from customers and users	\$ 2,757,921	\$ 4,303,652	\$ 10,929	\$ 7,072,502	\$ -
Payments to suppliers	(1,575,457)	(1,369,480)	(2,268)	(2,947,205)	(79,484)
Payments to employees	(1,017,393)	(1,130,210)	-	(2,147,603)	-
Net Cash Provided by Operating Activities	165,071	1,803,962	8,661	1,977,694	(79,484)
Cash Flows from Noncapital Financing Activities					
Intergovernmental receipts	-	29,391	-	29,391	-
Cash Flows from Capital and Related Financing Activities					
Acquisition of capital assets	(535,716)	(980,771)	-	(1,516,487)	-
Proceeds from sales of capital assets	5,743	-	-	5,743	-
Proceeds of bonds issued, net of issuance costs	-	616,095	-	616,095	-
Principal paid on long-term debt	-	(656,000)	-	(656,000)	-
Interest paid on long-term debt	-	(126,867)	-	(126,867)	-
Net Cash Used by Capital and Related Financing Activities	(529,973)	(1,147,543)	-	(1,677,516)	-
Cash Flows from Investing Activities					
Investment income received	231,543	148,482	967	380,992	-
Net Increase (Decrease) in Cash and Cash Equivalents	(133,359)	834,292	9,628	710,561	(79,484)
Cash and Cash Equivalents, January 1	6,314,183	3,543,940	21,244	9,879,367	-
Cash and Cash Equivalents, December 31	<u>\$ 6,180,824</u>	<u>\$ 4,378,232</u>	<u>\$ 30,872</u>	<u>\$ 10,589,928</u>	<u>\$ (79,484)</u>
Reconciliation of Cash and Cash Equivalents to the Statement of Net Position					
Cash and temporary investments	\$ 5,220,824	\$ 3,418,232	\$ 30,872	8,669,928	\$ (79,484)
Designated cash - other post employment benefits	900,000	900,000	-	1,800,000	-
Designated investments - other post employment benefits	60,000	60,000	-	120,000	-
Statement of Net Position Cash and Cash Equivalents	<u>\$ 6,180,824</u>	<u>\$ 4,378,232</u>	<u>\$ 30,872</u>	<u>\$ 10,589,928</u>	<u>\$ (79,484)</u>
Reconciliation of Operating Income to Net Cash Provided by Operating Activities					
Operating income	\$ 182,178	\$ 436,622	\$ 12,325	\$ 631,125	\$ -
Adjustments to reconcile operating income to net cash provided by operating activities					
Depreciation	326,582	1,572,960	-	1,899,542	-
(Increase) decrease in assets					
Accounts receivable	(767)	(8,559)	(1,808)	(11,134)	(79,484)
Special assessments receivable	(51,851)	55,131	-	3,280	-
Inventories	(15,425)	-	-	(15,425)	-
Due from other governments	(139)	316,966	-	316,827	-
Due from component units	(252,741)	(350,335)	-	(603,076)	-
Increase (Decrease) in deferred outflows					
Deferred pension resources	57,217	76,974	-	134,191	-
Deferred other postemployment benefits resources	183,854	178,754	-	362,608	-
Increase (decrease) in liabilities					
Accounts and other payables	(8,824)	10,529	(1,856)	(151)	-
Due to other governments	(724)	(4,093)	-	(4,817)	-
Accrued salaries payable	9,902	(843)	-	9,059	-
Compensated absences payable	39,781	7,136	-	46,917	-
Net pension liability	(164,364)	(226,531)	-	(390,895)	-
Other postemployment benefits payable	(4,275)	(157,034)	-	(161,309)	-
Increase in deferred inflows					
Deferred pension resources	47,066	52,385	-	99,451	-
Deferred other postemployment benefit resources	(182,399)	(156,100)	-	(338,499)	-
Net Cash Provided by Operating Activities	<u>\$ 165,071</u>	<u>\$ 1,803,962</u>	<u>\$ 8,661</u>	<u>\$ 1,977,694</u>	<u>\$ (79,484)</u>

The notes to the financial statements are an integral part of this statement.

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City of Hibbing, Minnesota
Notes to the Financial Statements
December 31, 2024

Note 1: Summary of Significant Accounting Policies

A. Reporting Entity

The City of Hibbing (the City) was incorporated on August 15, 1893. The City has operated as a statutory city under the standard plan. Under the standard plan, voters elect a mayor, clerk-treasurer, and five councilors. Pursuant to statutory authorization, the City has combined the duties of treasurer and clerk into one position.

In December 2016, the City council adopted a resolution approving special legislation that allowed for moving from a Standard Plan of government to an Optional Plan A form of government and modification of the ward system from five wards to four. This change was effective January 1, 2019. At that time, the City had an Appointed City Clerk/Treasurer, an Elected Mayor, Elected Council for each of the four Wards, and two Elected At-Large Councilors.

In December 2022, the city council approved revising the Clerk/Treasurer and Senior Executive Assistant job descriptions which split the appointed Clerk/Treasurer position into two separate positions, City Clerk/Deputy Administrator and Finance Director/Treasurer.

The City has considered all potential units for which it is financially accountable, and other organizations for which the nature and significance of their relationship with the City are such that exclusion would cause the City's financial statements to be misleading or incomplete. The Governmental Accounting Standards Board (GASB) has set forth criteria to be considered in determining financial accountability. These criteria include appointing a voting majority of an organization's governing body, and (1) the ability of the primary government to impose its will on that organization or (2) the potential for the organization to provide specific benefits to or impose specific financial burdens on the primary government. Included in the City's reporting entity, based upon the application of these criteria, are the following discretely presented component units. The discretely presented component units are reported in separate columns in the government-wide financial statements.

Discretely Presented Component Units. The Economic Development Authority (EDA) of the City was created pursuant to Minnesota statutes 469.090 through 469.108. The EDA is a legally separate entity whose sole purpose is to assume primary responsibility for development activities with the city. The EDA does not prepare separate financial statements. The Public Utilities Commission (PUC) was created to provide water, electric power, natural gas and steam services to the City. The PUC issues complete financial statements and may be obtained from Hibbing Public Utilities Commission, 19th Street and East 6th Avenue, Hibbing, Minnesota 55746.

B. Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government and its component units. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support. Likewise, the *primary government* is reported separately from certain legally separate *component units* for which the primary government is financially accountable.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

Separate financial statements are provided for governmental funds and proprietary funds. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

Note 1: Summary of Significant Accounting Policies (Continued)

C. Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the proprietary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the City considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the City.

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the year in which the resources are measurable and become available.

Non-exchange transactions, in which the City receives value without directly giving equal value in return, include property taxes, grants, entitlement and donations. On an accrual basis, revenue from property taxes is recognized in the year for which the tax is levied. Revenue from grants, entitlements and donations is recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, matching requirements, in which the City must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the City on a reimbursement basis. On a modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

Unearned revenue arises when assets are recognized before revenue recognition criteria have been satisfied. Grants and entitlements received before eligibility requirements are met are also recorded as unearned revenue.

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

The City reports the following major governmental funds:

The *General fund* is the City's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The *Other Post-Employment Benefits Debt Service fund* is used to account for all financial resources relating to the other post-employment benefits for retired employees.

The *Capital Equipment and Improvement fund* accounts for costs associated with the City's capital equipment and improvement projects.

Note 1: Summary of Significant Accounting Policies (Continued)

The City reports the following major proprietary funds:

The *Garbage and Refuse Collection fund* accounts for costs associated with the City's solid waste system and ensure that user charges are sufficient to pay for those costs.

The *Sewer Operating and Maintenance fund* accounts for costs associated with the City's wastewater system and ensure that user charges are sufficient to pay for those costs.

As a general rule the effect of interfund activity has been eliminated from government-wide financial statements. Exceptions to this general rule are charges between the City's solid waste and sewer functions and various other functions of the City. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Proprietary funds distinguish *operating* revenues and expenses from *nonoperating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the City's enterprise funds are charges to customers for sales and services. The City also recognizes as operating revenue the portion of tap fees intended to recover the cost of connecting new customers to the system. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources and Net Position/Fund Balance

Deposits and Investments

The City's cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of acquisition. The proprietary funds' portion in the government-wide cash and temporary investments pool is considered to be cash and cash equivalents for purposes of the Statements of Cash Flows.

The PUC's cash includes amounts on hand as well as in demand deposit and savings accounts.

The City's funds are combined (pooled) and invested to the extent available in various investments authorized by Minnesota statutes. This pool of the City functions essentially as a demand account for all participating funds. Each fund's portion of this pool is displayed on the financial statements as "cash and cash equivalents". Several funds and the component unit hold cash and investments separate from the cash and investment pool.

The City categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The City's recurring fair value measurements are listed in detail on page 49 and are valued using quoted market prices (Level 1 inputs) and matrix pricing models (Level 2 inputs).

The City may invest idle funds as authorized by Minnesota statutes, as follows:

1. Direct obligations or obligations guaranteed by the United States or its agencies.
2. Shares of investment companies registered under the Federal Investment Company Act of 1940 and received the highest credit rating, rated in one of the two highest rating categories by a statistical rating agency, and have a final maturity of thirteen months or less.
3. General obligations of a state or local government with taxing powers rated "A" or better; revenue obligations rated "AA" or better.

City of Hibbing, Minnesota
Notes to the Financial Statements
December 31, 2024

Note 1: Summary of Significant Accounting Policies (Continued)

4. General obligations of the Minnesota Housing Finance Agency rated "A" or better.
5. Obligation of a school district with an original maturity not exceeding 13 months and (i) rated in the highest category by a national bond rating service or (ii) enrolled in the credit enhancement program pursuant to statute section 126C.55.
6. Bankers' acceptances of United States banks eligible for purchase by the Federal Reserve System.
7. Commercial paper issued by United States banks corporations or their Canadian subsidiaries, of highest quality category by at least two nationally recognized rating agencies, and maturing in 270 days or less.
8. Repurchase or reverse repurchase agreements and securities lending agreements with financial institutions qualified as a "depository" by the government entity, with banks that are members of the Federal Reserve System with capitalization exceeding \$10,000,000, a primary reporting dealer in U.S. government securities to the Federal Reserve Bank of New York, or certain Minnesota securities broker-dealers.
9. Guaranteed Investment Contracts (GIC's) issued or guaranteed by a United States commercial bank, a domestic branch of a foreign bank, a United States insurance company, or its Canadian subsidiary, whose similar debt obligations were rated in one of the top two rating categories by a nationally recognized rating agency.

Investment Policy

The City's investment policy incorporates Minnesota statutes as described above which reduces the City's exposure to credit, custodial credit and interest rate risks. Specific risk information for the City is as follows:

- *Credit Risk.* Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. Ratings are provided by various credit rating agencies and where applicable, indicate associated credit risk. Minnesota statutes and the City's investment policy limit the City's investments to the list on page 50 of the notes. The PUC does not have a policy that specifically addresses credit risk.
- *Custodial Credit Risk.* The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, a government will not be able to recover the value of investment or collateral securities that are in the possession of an outside party. The City's formal deposit policy for custodial credit risk requires deposits to be insured by FDIC insurance or collateralized. The City's formal investment policy requires brokers to have Securities Investor Protector Insurance (SIPC) and excess SIPC coverage. As of December 31, 2024, the PUC did not have any investments exposed to custodial risk. The PUC's investment policy requires that an investment must be held by the PUC or its agent in the PUC's name and comply with Minnesota Statutes.
- *Concentration of Credit Risk.* Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. The City has a formal investment policy for credit risk or concentration of credit risk. State statutes authorize the City to invest in qualified repurchase agreements, obligations of the U.S. government, obligations of the State of Minnesota or its municipalities, shares of certain investment companies, banker's acceptance notes, commercial paper and guaranteed investment contracts. The City places no limit on the amount the City may invest in any one issuer. The PUC did not hold any investments subject to credit risk as of December 31, 2024.
- *Interest Rate Risk.* Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The City's formal investment policy structures the investment portfolio so that maturing investments meet the City's cash requirements for ongoing operations. The PUC follows State Statutes for its policy.

Note 1: Summary of Significant Accounting Policies (Continued)

The Minnesota Municipal Money Market (4M) Fund is regulated by Minnesota statutes and the Board of Directors of the League of Minnesota Cities and broker money market accounts operate in accordance with appropriate State laws and regulations. The 4M Fund is an external investment pool not registered with the Securities and Exchange Commission (SEC); however, it follows the same regulatory rules of the SEC under rule 2a7. The reported value of the pool is the same as the fair value of the pool shares. Financial statements of the 4M Fund can be obtained by contacting RBC Global Asset Management at 100 South Fifth Street Suite 2300, Minneapolis, MN 55402-1240.

Designated Cash and Cash Equivalents and Designated Investments

The City's business type activities have designated totaling \$1,800,000 at December 31, 2024 (\$900,000 in the garbage and refuse collection fund and sewer operating and maintenance fund, respectively) to cover future OPEB liability costs. The \$1,800,000 in assets are to remain designated except in years when the business type funds have insufficient undesignated cash resources. Only with negative undesignated cash at year end may monies be transferred from the OPEB Designated Assets accounts. In a year where a transfer of monies is required, that transfer may not exceed that same calendar year's total net cash payments on the business type fund retiree health insurance premiums paid by the City. In subsequent years should the business type funds have any surplus of undesignated cash, the surplus will be transferred back into the OPEB Designated Assets to replenish the account back to the initial amount (\$900,000 respectively) or additional amounts if desired by the Council. Such transfer of excess funds in subsequent years will be mandatory for up to four consecutive years as needed to meet the \$900,000 level, and then be discontinued until such time as there again is a deficit in the undesignated cash at year end.

The OPEB Debt Service fund has designated cash and investments totaling \$9,363,732.

Restricted Assets

Certain proceeds of the PUC general obligation revenue bonds, as well as certain resources set aside for their repayment are classified as restricted assets on the statement of net position because their use is limited by statute and applicable bond covenants. The bond reserve account is used to segregate resources accumulated for future debt service payments.

The PUC also holds cash that is restricted for the following specific uses:

- Customer deposits - Refundable deposits paid by customers at inception of service.
- Fuel assistance recipients - Amounts received from a third party that are to be applied against utility bills for qualifying low income utility users.

Third parties also hold assets in escrow accounts on the PUC's behalf in conjunction with debt issues, as discussed in Note 3F.

Property Taxes

The property tax calendar in Minnesota follows the calendar year. Property tax levies are certified to the county auditor in December of each year for collection from taxpayers in May and October of the following calendar year. In Minnesota, counties act as collection agents for all property taxes. The county spreads all levies over taxable property. Property taxes become a lien on the property the following January 1. The county generally remits taxes to the City at periodic intervals as they are collected. A portion of property taxes levied is paid by the State of Minnesota through various tax credits, which are included in revenue from state sources (intergovernmental) in the financial statements.

Revenues are accrued and recognized in the government-wide financial statements in the current period. In the fund financial statements, taxes that remain unpaid at December 31 are classified as delinquent taxes and offset by a deferred inflow of resources in the governmental fund financial statements.

Note 1: Summary of Significant Accounting Policies (Continued)

Accounts Receivable

Accounts receivable include amounts billed for services provided before year end and are reported net of allowance for uncollectible, which are established based on current collection experience.

The PUC's receivables are comprised of amounts due from customers, and other receivables which represent amounts due from transactions incurred in the normal course of operations. Unbilled utility enterprise fund receivables are also included for services provided in 2024. The PUC has an allowance for doubtful accounts of \$58,000 at December 31, 2024.

Special Assessments

Special assessments are levied against the benefited properties for the assessable costs of special assessment improvement projects in accordance with state statutes. The City usually adopts the assessment rolls when the individual projects are complete or substantially complete. The assessments are collectible over a period of one to twenty years, depending on the type of assessment. Annual installments (including interest) for special assessments are collected by the County in the same manner as property taxes. Property owners are allowed to prepay total future installments without interest or prepayment penalties to the City.

The City recognized special assessment revenue in the government-wide financial statements when the assessment rolls are levied. In the fund financial statements, the City recognizes special assessment revenue when it becomes both measurable and available. Current assessments, which remain unpaid at December 31, are classified as delinquent receivables and, together with deferred assessments, are offset by a deferred inflow of resources in the fund financial statements.

Interfund Receivables and Payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the non-current portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds." Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances."

Lease Receivable

The City's lease receivable is measured at the present value of lease payments expected to be received during the lease term.

A deferred inflow of resources is recorded for the lease. The deferred inflow of resources is recorded at the initiation of the lease in an amount equal to the initial recording of the lease receivable. The deferred inflow of resources is amortized on a straight-line basis over the term of the lease.

Inventories

All inventories are stated at the lower of cost or market on the first-in, first-out (FIFO) method. Inventories of governmental funds are recorded as expenditures when consumed rather than when purchased. The PUC Component Unit's inventories consist of parts, which are valued at weighted average cost and fuel and bulk supplies, which are valued at cost, on a first-in, first-out (FIFO) basis.

Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

Note 1: Summary of Significant Accounting Policies (Continued)

Capital Assets

Capital assets, which include land, artwork, intangible-easements, buildings, improvements, equipment, machinery, furniture, construction in progress, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements and in the proprietary fund financial statements.

Capital assets are capitalized at historical cost, or estimated historical cost, for assets where actual historical cost is not available. Donated assets are recorded as capital assets at their acquisition value at the date of donation. The City maintains a threshold level of \$5,000 or more for capitalizing all capital assets. The City uses the modified approach for reporting gravel road capital assets. The cost of normal maintenance and repairs, such as annual City paving costs from state aid maintenance projects, that do not add to the value of the asset or materially extend asset lives, are not capitalized.

Capital assets are depreciated using the straight-line method over their estimated useful lives. When assets are no longer needed by the City, such assets are either disposed of, if it is determined there is no value, or sold for an immaterial amount. Useful lives vary from 20 to 40 years for improvements and buildings, 20 to 40 years for infrastructure, and 5 to 10 years for machinery, equipment and vehicles. Capital assets not being depreciated include land, artwork, intangible-easements, construction in progress, and gravel roads.

The City elects to use the modified approach as defined by GASB Statement No. 34 for infrastructure reporting of its gravel roads. The City commissioned a physical condition assessment of its gravel roads in 2023. This condition assessment will be performed at least every three years. The study assists the City by providing current inspection data used to evaluate current road conditions. This helps to maintain a City-defined desirable level of road performance while optimizing the expenditure of limited fiscal resources. The entire gravel road network within the City is composed of approximately 65 miles of gravel road.

A visual inspection of all gravel roads was conducted to assess the existing condition of each of the individual gravel roads. Upon completion of the inspection, a level based on the condition is assessed to each gravel road based on the following criteria:

<u>Condition</u>	<u>Criteria</u>	<u>Level</u>
Poor	Road may have extreme potholes, standing or running water, soft spots, travel speeds below 5 mph or the road may be impassible.	1
Fair	Roads may have some potholes or puddles, minor soft spots, travel speeds up to 30 mph.	2
Good	Roads are in generally good condition, graded, travel speeds up to 45 mph.	3
Excellent	Roads are graded, dust control applied, travel speeds up to legal speed limit.	4

City of Hibbing, Minnesota
Notes to the Financial Statements
December 31, 2024

Note 1: Summary of Significant Accounting Policies (Continued)

Except in the condition of an extreme weather condition, rain storm, or flooded condition, the City of Hibbing will maintain gravel roads at a condition of Level 3. As of December 31, 2024, the City's gravel roads all rated at a Level 3.

The PUC adopted a formal capitalization policy effective for 2010, which was revised in 2018 to increase the capitalization threshold to \$10,000.

Deferred Outflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net assets that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The City has two items which qualify for reporting in this category. Accordingly, the items, deferred pension resources and deferred other postemployment benefit resources, are reported only in the statement of net position. These items result from actuarial calculations and current year pension contributions and OPEB contributions made subsequent to the measurement dates. The PUC has one additional item which qualifies for reporting in this category, the deferred LEA resources.

Compensated Absences

City employees earn vacation and sick leave based on years of service and union and employment contracts. Limited vacation time may be carried over annually. All vacation pay is accrued when incurred in the government-wide and proprietary fund financial statements. Sick pay is accrued when expected to be used during the employees service life or paid upon termination. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements. The General fund is typically used to liquidate governmental compensated absences.

Employees of the PUC may accumulate up to 180 days of sick leave. After ten years of service and upon termination of employment, employees are paid one-half of their unused accumulated sick leave. The remaining sick leave is available to employees only in the event of illness related absences.

Employees of the PUC may also accrue vacation pay up to a maximum of 31 working days per year based on length of employment. A maximum of ten unused vacation days may be carried past the employee's anniversary date. No payments are given in lieu of vacation time.

Long-term Obligations

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. The recognition of bond premiums and discounts are amortized over the life of the bonds using the straight-line method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as an expense in the period incurred.

In the fund financial statements, governmental fund types recognized bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Bond issuance costs are reported as an expense in the period incurred.

City of Hibbing, Minnesota
Notes to the Financial Statements
December 31, 2024

Note 1: Summary of Significant Accounting Policies (Continued)

Postemployment Benefits Other Than Pensions

Under Minnesota statute 471.61, subdivision 2b., public employers must allow retirees and their dependents to continue coverage indefinitely in an employer-sponsored health care plan, under the following conditions: 1) Retirees must be receiving (or eligible to receive) an annuity from a Minnesota public pension plan, 2) Coverage must continue in a group plan until age 65, and retirees must pay no more than the group premium, and 3) Retirees may obtain dependent coverage immediately before retirement. The liability was actuarially determined, in accordance with GASB 75, at January 1, 2023. The General fund and the OPEB debt service fund as needed are typically used to liquidate governmental other postemployment benefits payable.

Pensions

For purposes of measuring the net pension liability, deferred outflows/inflows of resources, and pension expense, information about the fiduciary net position of the Public Employees Retirement Association (PERA) and additions to/deductions from PERA's fiduciary net position have been determined on the same basis as they are reported by PERA except that PERA's fiscal year end is June 30. For this purpose, plan contributions are recognized as of employer payroll paid dates and benefit payments and refunds are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value. The General fund is typically used to liquidate the governmental net pension liability.

For purposes of measuring the net pension asset, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the defined benefit plan administered by the Hibbing Fire Department Relief Association and additions to and deductions from the plan's fiduciary net position have been determined on the same basis as they are reported by the plan. Investments are reported at fair value. The General fund is typically used to liquidate the governmental net pension asset.

The total pension expense for the General Employee Plan (GERP), Police and Fire Plan (PEFPF), DCP and the Hibbing Fire Relief Association (FRA) is as follows:

	GERP	PEFPF	PEDCP	FRA	Total
City's proportionate share	\$ 170,825	\$ 772,103	\$ 1,137	\$ (6,366)	\$ 937,699
Proportionate share of State's contribution	1,677	18,488	-	-	20,165
	<u>\$ 172,502</u>	<u>\$ 790,591</u>	<u>\$ 1,137</u>	<u>\$ (6,366)</u>	<u>\$ 957,864</u>

Deferred Inflows of Resources

In addition to liabilities, the statement of net position and fund financial statements will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net assets that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

The City has one type of item, which arises only under a modified accrual basis of accounting that qualifies for reporting in this category. Accordingly, the item, *unavailable revenue*, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from three sources: delinquent taxes, special assessments and intergovernmental receivables. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

Note 1: Summary of Significant Accounting Policies (Continued)

Furthermore, the City and PUC have additional items which qualify for reporting in this category on the statement of net position. The items, deferred pension resources and deferred other postemployment benefit resources, are reported only in the statement of net position and results from actuarial calculations involving net differences between projected and actual earnings on plan investments and changes in proportions.

The City and the EDA have one type of item, which arises under a modified accrual and full accrual basis of accounting and is reported on the statement of net position and government funds balance sheet. The item, *deferred lease resources*, arise from the present value of the related lease receivables.

Fund Balance

In the fund financial statements, fund balance is divided into five classifications based primarily on the extent to which the City is bound to observe constraints imposed upon the use of resources reported in the governmental funds. These classifications are defined as follows:

Nonspendable - Amounts that cannot be spent because they are not in spendable form, such as prepaid items.

Restricted - Amounts related to externally imposed constraints established by creditors, grantors or contributors; or constraints imposed by state statutory provisions.

Committed - Amounts constrained for specific purposes that are internally imposed by formal action (resolution) of the City Council, which is the City's highest level of decision-making authority. Committed amounts cannot be used for any other purpose unless the City Council modifies or rescinds the commitment by resolution.

Assigned - Amounts constrained for specific purposes that are internally imposed. In governmental funds other than the General fund, assigned fund balance represents all remaining amounts that are not classified as nonspendable and are neither restricted nor committed. In the General fund, assigned amounts represent intended uses established by the City Council itself or by an official to which the governing body delegates the authority. The City Council has adopted a fund balance policy which delegates the authority to assign amounts for specific purposes to the City Administrator and Finance Director.

Unassigned - The residual classification for the General fund and also negative residual amounts in other funds.

The City considers restricted amounts to be spent first when both restricted and unrestricted fund balance is available. Additionally, the City would first use committed, then assigned, and lastly unassigned amounts of unrestricted fund balance when expenditures are made.

The City has formally adopted a fund balance policy for the General fund. The City's policy is to maintain a minimum unrestricted fund balance of 50 to 65 percent of the following year's budgeted expenditures and transfers out.

Net Position

Net position represents the difference between assets and deferred outflows of resources and liabilities and deferred inflows of resources. Net position is displayed in three components:

- a. Net investment in capital assets - Consists of capital assets, net of accumulated depreciation reduced by any outstanding debt attributable to acquire capital assets.
- b. Restricted net position - Consists of net position balances restricted when there are limitations imposed on their use through external restrictions imposed by creditors, grantors, laws or regulations of other governments.
- c. Unrestricted net position - All other net position balances that do not meet the definition of "restricted" or "net investment in capital assets".

City of Hibbing, Minnesota
Notes to the Financial Statements
December 31, 2024

Note 1: Summary of Significant Accounting Policies (Continued)

When both restricted and unrestricted resources are available for use, it is the City's policy to use restricted resources first, then unrestricted resources as they are needed.

Note 2: Stewardship, Compliance and Accountability

A. Budgetary Information

The City Administrator prepares a proposed budget for the City's funds on the same basis as the fund financial statements. The City Council adopts an annual budget for the fiscal year for the General Fund and Library Special Revenue Fund.

Legal budgetary control is at the fund account level; management control is exercised at line-item levels. Budget appropriations lapse at year end, if unexpended.

Budgeted amounts are as originally adopted or as amended by the City Council. Budget amendments decreased General fund expected revenues and expenditures.

B. Deficit Fund Equity

As of December 31, 2024, the following funds reported deficit fund equity:

Fund	Amount
Nonmajor capital project	
Downtown Capital Project	\$ 470,816

The deficit is expected to be eliminated with future revenues related to transfers from other funds.

C. Excess of expenditures over appropriations

For the year ended December 31, 2024 expenditures exceeded appropriations in the following fund.

Fund	Budget	Actual	Excess of Expenditures Over Appropriations
Major			
General	\$ 21,569,808	\$ 22,173,055	\$ 603,247

The excess was funded by lease proceeds.

Note 3: Detailed Notes on All Funds

A. Deposits and Investments

Deposits

Custodial credit risk for deposits and investments is the risk that in the event of a bank failure, the City's deposits and investments may not be returned or the City will not be able to recover collateral securities in the possession of an outside party. In accordance with Minnesota statutes and as authorized by the City Council, the City maintains deposits at those depository banks, all of which are members of the Federal Reserve System. The PUC's deposit policy for custodial credit risk requires compliance with provisions of state law.

Minnesota statutes require that all City and PUC deposits be protected by insurance, surety bond or collateral. The market value of collateral pledged must equal 110 percent of the deposits not covered by insurance or bonds, which the exception of irrevocable standby letters of credit issued by Federal Home Loan Banks as this type of collateral only requires collateral pledged equal to 100 percent of the deposits not covered by insurance or bonds.

Minnesota statutes require that all City and PUC deposits be protected by insurance, surety bond or collateral. The market value of collateral pledged must equal 110 percent of the deposits not covered by insurance or bonds, which the exception of irrevocable standby letters of credit issued by Federal Home Loan Banks as this type of collateral only requires collateral pledged equal to 100 percent of the deposits not covered by insurance or bonds.

Authorized collateral in lieu of a corporate surety bond includes:

- United States government Treasury bills, Treasury notes, Treasury bonds;
- Issues of United States government agencies and instrumentalities as quoted by a recognized industry quotation service available to the government entity;
- General obligation securities of any state or local government with taxing powers which is rated "A" or better by a national bond rating service, or revenue obligation securities of any state or local government with taxing powers which is rated "AA" or better by a national bond rating service;
- General obligation securities of a local government with taxing powers may be pledged as collateral against funds deposited by that same local government entity;
- Irrevocable standby letters of credit issued by Federal Home Loan Banks to a municipality accompanied by written evidence that the bank's public debt is rated "AA" or better by Moody's Investors Service, Inc., or Standard & Poor's Corporation; and
- Time deposits that are fully insured by any federal agency.

Minnesota statutes require that all collateral shall be placed in safekeeping in a restricted account at a Federal Reserve Bank, or in an account at a trust department of a commercial bank or other financial institution that is not owned or controlled by the financial institution furnishing the collateral. The selection should be approved by the City.

At year end, the City's carrying amount of deposits was \$8,446,866 and the bank balance was \$782,813. The entire bank balance was covered by federal depository insurance.

At year end, the EDA's carrying amount of deposits was \$149,356 and the bank balance was \$149,356. The entire bank balance was covered by federal depository insurance.

City of Hibbing, Minnesota
Notes to the Financial Statements
December 31, 2024

Note 3: Detailed Notes on All Funds (Continued)

At December 31, 2024, the carrying amount of the PUC's deposits was \$5,061,170 and the bank balance was \$6,177,857. At year end, the PUC's bank balances were fully covered by depository insurance or by collateral held in the PUC 's name by the pledging financial institutions' correspondent banks.

Investments

At year end, the City's investment balances were as follows:

Types of Investments	Credit Quality/ Ratings (1)	Segmented Time Distribution (2)	Amount	Fair Value Measurement Using		
				Level 1	Level 2	Level 3
Pooled Investments at Amortized Costs						
4M Money Market Mutual Fund	N/A	less than 1 year	\$ 17,055,066			
Broker Money Market	N/A	less than 1 year	648			
LTD - OPEB	N/A	less than 1 year	273,757			
Non-pooled Investments						
Commercial Paper	AAA	less than 1 year	18,876,189	\$ -	\$ 18,876,189	\$ -
Brokered Certificates of Deposit	N/A	less than 1 year	4,252,343	-	4,252,343	-
Brokered Certificates of Deposit	N/A	1 to 5 years	6,699,699	-	6,699,699	-
U.S. Government Bonds FNMA/FHLMC	AAA	less than 1 year	2,477,963	2,477,963	-	-
U.S. Government Bonds FNMA/FHLMC	AAA	1 to 5 years	2,977,670	2,977,670	-	-
Total Investments			\$ 52,613,336	\$ 5,455,633	\$ 29,828,232	\$ -

The EDA investments are pooled with the primary government.

At year end, the PUC's investment balances were as follows:

	Credit Quality/ Ratings (1)	Segmented Time Distribution (2)	Fair Value Measurement Using			
Investments			Amount	Level 1	Level 2	Level 3
Pooled Investments at Amortized Costs						
4M Money Market Mutual Fund	N/A	less than 6 months	\$ 16,903,256			
Non-pooled Investments at Amortized Costs						
Bank Certificates of Deposit	N/A	less than 1 year	10,000,000	\$ -	\$ 10,000,000	\$ -
Total Investments			\$ 26,903,256	\$ -	\$ 10,000,000	\$ -

(1) Ratings are provided by Moody's and Standard & Poors where applicable to indicate associated credit risk.

(2) Interest rate risk is disclosed using the segmented time distribution method.

N/A Indicates not applicable or available.

City of Hibbing, Minnesota
Notes to the Financial Statements
December 31, 2024

Note 3: Detailed Notes on All Funds (Continued)

A reconciliation of cash and temporary investments as shown on the Statement of Net Position for the City follows:

	Primary Government	Component Units		Total
		EDA	PUC	
Carrying amount of deposits	\$ 8,446,866	\$ 149,356	\$ 5,061,170	\$ 13,657,392
Investments	50,205,180	2,408,156	26,903,256	79,516,592
Petty Cash	-	-	820	820
Total	\$ 58,652,046	\$ 2,557,512	\$ 31,965,246	\$ 93,174,804
Statement of Net Position				
Cash and temporary investments	\$ 47,368,314	\$ 2,557,512	\$ 4,279,203	\$ 54,205,029
Designated cash				
- other postemployment benefits	7,814,583	-	250,000	8,064,583
Investments	-	-	26,119,909	26,119,909
Designated investments				
- other postemployment benefits	3,469,149	-	-	3,469,149
Restricted cash and temporary investments				
Cash held for fuel assistance recipients	-	-	70,788	70,788
Cash held for customer deposits	-	-	461,999	461,999
Bond reserve account	-	-	783,347	783,347
Total	\$ 58,652,046	\$ 2,557,512	\$ 31,965,246	\$ 93,174,804

B. Lease Receivable

Primary Government

As of December 31, 2024, the City had the following lease receivables:

Description	Issue Date	Maturity Date	Discount Rate	Current Year Inflow of Resources	Balance at Year End
MN Towers	01/01/22	12/31/33	2.18%	\$ 2,336	\$ 21,148
Memorial Curling Club	08/01/22	07/31/25	1.25%	22,255	13,887
St. Louis County	07/01/23	06/30/28	4.22%	5,891	111,189
Total leases receivable					\$ 146,224

The City leases tower space to communication companies for the operation and maintenance of communication antennas.

The City leases space within the Memorial Building to the Hibbing Curling Club for recreation activities.

The City leases office space to St. Louis County for assessor services.

City of Hibbing, Minnesota
Notes to the Financial Statements
December 31, 2024

Note 3: Detailed Notes on All Funds (Continued)

Discretely Presented Component Unit – EDA

As of December 31, 2024, the EDA had the following lease receivables:

Description	Issue Date	Maturity Date	Discount Rate	Current Year Inflow of Resources	Balance at Year End
Advanced Machine Guarding Solutions	03/01/22	02/28/26	0.55%	\$ 21,008	<u>\$ 34,328</u>

The EDA leases space within the 1111 7th Ave East Building to various companies for use as office/manufacturing space.

Discretely Presented Component Unit – PUC

As of December 31, 2024, the PUC had the following lease receivables:

Description	Issue Date	Maturity Date	Discount Rate	Balance at Year End
Pole attachments	01/01/23	12/31/25	2.00%	\$ 72,431
Water tower space	10/24/23	02/14/28	2.00%	<u>449,257</u>
Total leases receivable				<u>\$ 521,688</u>

The PUC recognized \$72,636 of lease revenue and \$11,884 of interest income during 2024 related to its lessor contracts.

City of Hibbing, Minnesota
Notes to the Financial Statements
December 31, 2024

Note 3: Detailed Notes on All Funds (Continued)

C. Capital Assets

Primary Government

The City has elected to use the modified approach as defined by GASB Statement No. 34 for reporting of gravel roads. As a result, no accumulated depreciation or depreciation expense has been recorded for street infrastructure. Additional information of the modified approach is presented in the Notes to Required Supplementary Information section of this report. All other capital assets including other infrastructure systems were reported using the basic approach whereby accumulated depreciation and depreciation expense have been recorded. Capital asset activity for the year ended December 31, 2024 was as follows:

	Restated Beginning Balance	Increases	Decreases	Ending Balance
Governmental Activities				
Capital Assets not Being Depreciated/Amortized				
Land	\$ 2,029,132	\$ 451,147	\$ -	\$ 2,480,279
Intangible - easements	36,400	-	-	36,400
Artwork	2,119,350	-	-	2,119,350
Gravel roads	4,197,271	-	-	4,197,271
Construction in progress	4,090,324	4,347,152	(1,292,652)	7,144,824
Total Capital Assets not Being Depreciated/Amortized	<u>12,472,477</u>	<u>4,798,299</u>	<u>(1,292,652)</u>	<u>15,978,124</u>
Capital Assets Being Depreciated/Amortized				
Infrastructure	43,867,015	2,704,262	-	46,571,277
Building and improvements	31,047,830	133,817	(74,463)	31,107,184
Equipment, machinery and furniture	18,036,271	2,577,221	(1,692,279)	18,921,213
Leased Equipment (Intangible Right to Use Asset)	504,205	1,368,875	(393,045)	1,480,035
Total Capital Assets Being Depreciated/Amortized	<u>93,455,321</u>	<u>6,784,175</u>	<u>(2,159,787)</u>	<u>98,079,709</u>
Less Accumulated Depreciation/Amortization				
Infrastructure	(26,597,207)	(1,321,657)	-	(27,918,864)
Building and improvements	(20,214,207)	(598,878)	72,214	(20,740,871)
Equipment, machinery and furniture	(13,395,482)	(1,322,047)	1,656,607	(13,060,922)
Leased Equipment (Intangible Right to Use Asset)	(395,390)	(138,832)	393,045	(141,177)
Total Accumulated Depreciation/Amortization	<u>(60,602,286)</u>	<u>(3,381,414)</u>	<u>2,121,866</u>	<u>(61,861,834)</u>
Total Capital Assets Being Depreciated/Amortized, Net	<u>32,853,035</u>	<u>3,402,761</u>	<u>(37,921)</u>	<u>36,217,875</u>
Governmental Activities Capital Assets, Net	<u>\$ 45,325,512</u>	<u>\$ 8,201,060</u>	<u>\$ (1,330,573)</u>	<u>\$ 52,195,999</u>

City of Hibbing, Minnesota
Notes to the Financial Statements
December 31, 2024

Note 3: Detailed Notes on All Funds (Continued)

Depreciation expense was charged to functions/programs of the governmental activities as follows:

Governmental Activities

General Government	\$ 112,518
Public Safety	610,904
Public Works, including depreciation of general infrastructure assets	2,015,053
Culture and Recreation	573,707
Transportation	14,634
Miscellaneous	<u>54,598</u>
Total Depreciation/Amortization Expense - Governmental Activities	<u><u>\$ 3,381,414</u></u>

	Beginning Balance	Increases	Decreases	Ending Balance
Business-type Activities				
Capital Assets not Being Depreciated				
Land	\$ 423,719	\$ -	\$ -	\$ 423,719
Construction in progress	841,276	-	(841,276)	-
Total Capital Assets not Being Depreciated	<u>1,264,995</u>	<u>-</u>	<u>(841,276)</u>	<u>423,719</u>
Capital Assets Being Depreciated				
Infrastructure	21,758,157	238,550		21,996,707
Buildings and improvements	33,046,602	732,832		33,779,434
Equipment, machinery and furniture	6,864,769	1,550,533	(928,793)	7,486,509
Total Capital Assets Being Depreciated	<u>61,669,528</u>	<u>2,521,915</u>	<u>(928,793)</u>	<u>63,262,650</u>
Less Accumulated Depreciation for				
Infrastructure	(5,269,917)	(537,788)	-	(5,807,705)
Buildings and improvements	(17,249,924)	(803,498)	-	(18,053,422)
Equipment, machinery and furniture	(5,223,300)	(558,256)	924,966	(4,856,590)
Total Accumulated Depreciation	<u>(27,743,141)</u>	<u>(1,899,542)</u>	<u>924,966</u>	<u>(28,717,717)</u>
Total Capital Assets Being Depreciated, Net	<u>33,926,387</u>	<u>622,373</u>	<u>(3,827)</u>	<u>34,544,933</u>
Business-type Activities Capital Assets, Net	<u><u>\$ 35,191,382</u></u>	<u><u>\$ 622,373</u></u>	<u><u>\$ (845,103)</u></u>	<u><u>\$ 34,968,652</u></u>

Depreciation expense was charged to functions/programs of the business-type activities as follows:

Business-type Activities

Garbage and Refuse Collection	\$ 326,582
Sewer Operating and Maintenance	<u>1,572,960</u>
Total Depreciation Expense - Business-type Activities	<u><u>\$ 1,899,542</u></u>

City of Hibbing, Minnesota
Notes to the Financial Statements
December 31, 2024

Note 3: Detailed Notes on All Funds (Continued)

Discretely Presented Component Unit - EDA

Capital asset activity for the year ended December 31, 2024 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Capital Assets not Being Depreciated				
Land	\$ 130,865	\$ 26,727	\$ -	\$ 157,592
Construction in progress	6,880	3,493,415	-	3,500,295
Total Capital Assets not Being Depreciated	<u>137,745</u>	<u>3,520,142</u>	<u>-</u>	<u>3,657,887</u>
Capital Assets Being Depreciated				
Infrastructure	19,699	-	-	19,699
Buildings and improvements	626,319	-	-	626,319
Total Capital Assets Being Depreciated	<u>646,018</u>	<u>-</u>	<u>-</u>	<u>646,018</u>
Less Accumulated Depreciation for				
Infrastructure	(8,640)	(691)	-	(9,331)
Buildings and improvements	(72,860)	(17,400)	-	(90,260)
Total Accumulated Depreciation	<u>(81,500)</u>	<u>(18,091)</u>	<u>-</u>	<u>(99,591)</u>
Total Capital Assets Being Depreciated, Net	<u>564,518</u>	<u>(18,091)</u>	<u>-</u>	<u>546,427</u>
Component Unit Activities				
Capital Assets, Net	<u>\$ 702,263</u>	<u>\$ 8,636</u>	<u>\$ -</u>	<u>\$ 4,204,314</u>

City of Hibbing, Minnesota
Notes to the Financial Statements
December 31, 2024

Note 3: Detailed Notes on All Funds (Continued)

Discretely Presented Component Unit - PUC

Capital asset activity for the year ended December 31, 2024 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Capital Assets not Being Depreciated				
Land and land rights	\$ 562,428	\$ -	\$ -	\$ 562,428
Construction in progress	1,380,975	19,800,364	(12,681,130)	8,500,209
Total Capital Assets not Being Depreciated	1,943,403	19,800,364	(12,681,130)	9,062,637
Capital Assets Being Depreciated				
Intangible Asset	2,764,688	-	-	2,764,688
Land improvements	2,272,059	-	-	2,272,059
Building and grounds	11,374,537	147,556	(14,172)	11,507,921
Production equipment	81,339,008	6,070,721	(553,658)	86,856,071
Transmission and distribution system	60,201,847	9,057,238	(1,101,454)	68,157,631
Equipment, machinery and furniture	4,836,593	433,230	(470,175)	4,799,648
Leased assets:				
Vehicles	68,911	80,636	(68,911)	80,636
Substation equipment	892,644	-	-	892,644
Total Capital Assets Being Depreciated	163,750,287	15,789,381	(2,208,370)	177,331,298
Less accumulated depreciation	(95,836,312)	(4,473,489)	2,220,473	(98,089,328)
Less accumulated amortization on leased assets	(291,131)	(215,690)	68,911	(437,910)
Total Capital Assets Being Depreciated, Net	67,622,844	11,100,202	81,014	78,804,060
Component Unit Activities				
Capital Assets, Net	<u>\$ 69,566,247</u>	<u>\$ 30,900,566</u>	<u>\$ (12,600,116)</u>	<u>\$ 87,866,697</u>

D. Intangible Asset - Service Concession Arrangement

The PUC entered into a facility reimbursement agreement with Northern Natural Gas Company that required the PUC to provide funding for the upgrade to natural gas facilities providing services to the PUC. The construction costs for the upgrades were paid for by the PUC but ownership and operation of the facilities will remain with Northern. The project was completed in 2021 for a total cost of \$2,764,688. The costs are being amortized over a period of 33 years. As of December 31, 2024 total costs, net of amortization were \$2,429,575.

City of Hibbing, Minnesota
Notes to the Financial Statements
December 31, 2024

Note 3: Detailed Notes on All Funds (Continued)

D. Interfund Receivables, Payables and Transfers

Interfund Receivables and Payables

Receivable Fund	Payable Fund	Amount
Primary Government	Primary Government	
General	Nonmajor governmental	\$ 59,267
General	Capital Equipment and Improvement	344,277
Nonmajor governmental	Nonmajor governmental	411,549
		<u>815,093</u>
Total		<u>\$ 815,093</u>
Primary Government	Discretely presented component unit	
General	Public Utilities Commission	\$ 2,120
Garbage and Refuse	Public Utilities Commission	482,398
Sewer Operating	Public Utilities Commission	678,385
		<u>1,162,903</u>

The amounts due from the Hibbing Public Utilities Commission relates to garbage and sewer charges collected for the primary government. Loans issued from the General fund and the Nonmajor Governmental funds from the Nonmajor Governmental funds were issued to fund capital projects and purchases and will be repaid with future grant funds.

Interfund Transfers

The composition of primary government interfund transfers for the year ended December 31, 2024 is as follows:

Fund	Transfers in		
	Capital Equipment and Improvement	Nonmajor Governmental	Total
Transfers Out			
General	\$ 2,843,864	\$ 1,589,045	\$ 4,432,909
Nonmajor governmental	390,302	75,000	465,302
	<u>3,234,166</u>	<u>1,664,045</u>	<u>4,898,211</u>
Total Transfers Out	<u>\$ 3,234,166</u>	<u>\$ 1,664,045</u>	<u>\$ 4,898,211</u>

The City annually budgets transfers for specific purposes. Annual transfers include (1) eliminate deficit fund balances and help fund operating losses or deficits and (2) allocate general fund balance to separate funds from the Nonmajor Capital fund.

City of Hibbing, Minnesota
Notes to the Financial Statements
December 31, 2024

Note 3: Detailed Notes on All Funds (Continued)

E. Long-term Debt

Primary Government

General Obligation (G.O.) Bonds

The City issues G.O. bonds to provide funds for the acquisition and construction of major capital facilities. G.O. bonds have been issued for governmental activities. G.O. bonds are direct obligations and pledge the full faith and credit of the City. G.O. bonds currently outstanding are as follows:

Description	Authorized and Issued	Interest Rate	Issue Date	Maturity Date	Balance at Year End
Governmental Activities					
2018A G.O. Certificates	\$ 1,150,000	3.00 - 4.00 %	12/20/18	02/01/29	\$ 505,000
2020A G.O. Certificates	1,615,000	1.24	11/24/20	02/01/29	1,040,000
2020A G.O. Certificates	670,000	1.35	11/24/20	02/01/30	460,000
2022A G.O. Certificates	295,000	3.125	03/28/22	02/01/32	242,000
2022A G.O. Certificates	120,000	3.125	03/28/22	02/01/27	74,000
2024A G.O. Certificates	1,360,000	4.00 - 5.00	03/14/24	02/01/34	1,360,000
Total General Obligation Bonds					<u>\$ 3,681,000</u>

Annual debt service requirements to maturity for G.O. revenue bonds are as follows:

Year Ending December 31,	Governmental Activities		
	Principal	Interest	Total
2025	\$ 646,000	\$ 144,280	\$ 790,280
2026	648,000	111,258	759,258
2027	669,000	86,561	755,561
2028	660,000	59,849	719,849
2029	561,000	32,721	593,721
2030 - 2034	497,000	36,181	533,181
Total	<u>\$ 3,681,000</u>	<u>\$ 470,850</u>	<u>\$ 4,151,850</u>

Financed Purchase Agreement

The City also issues purchase agreements for the purchase of major equipment and other items. These agreements are considered obligations of the primary government and are being repaid as part of each year's budgeted expenditures. Included in the lease purchase obligation is an agreement for the purchase of a TORO mower.

Description	and Issued	Rate	Date	Date	Year End
Lease Purchase Obligation					
TORO Mower	78,075	6.74 %	01/10/22	06/01/26	<u>\$ 32,354</u>
Total Lease Purchase Obligation					<u>\$ 32,354</u>

City of Hibbing, Minnesota
Notes to the Financial Statements
December 31, 2024

Note 3: Detailed Notes on All Funds (Continued)

Annual debt service requirements to maturity for financed purchase agreements are as follows:

Year Ending December 31,	Governmental Activities		
	Principal	Interest	Total
2025	\$ 15,634	\$ 3,264	\$ 18,898
2026	16,720	2,249	18,969
Total	<u>\$ 32,354</u>	<u>\$ 5,513</u>	<u>\$ 37,867</u>

Lease Payable

Lease agreements are summarized as follows:

Description	Amount Issued	Interest Rate	Issue Date	Payment Terms	Payment Amount	Balance at Year End
Compudyne Equipment - Library	\$ 39,917	3.24 %	10/01/22	3 Years	\$ 1,109 Monthly	\$ 9,846
Compudyne Equipment - City Hall	75,228	2.01	04/01/22	3 Years	2,090 Monthly	6,248
Catapiller Graders	1,368,875	5.49	11/01/24	5 Years	26,022 Monthly	1,322,975
Total Lease Payable						<u>\$ 1,339,069</u>

The City has leased equipment through Compudyne at a fixed monthly rate of \$1,109 per month and interest rate of 3.24% that began in October of 2022. The City does not anticipate renewal of the lease after the original 36-month term.

The City has leased equipment through Compudyne at a fixed monthly rate of \$2,090 per month and interest rate of 2.01% that began in April of 2022. The City does not anticipate renewal of the lease after the original 36-month term.

The City has leased graders through Catapiller at a fixed monthly rate of \$26,022 per month and interest rate of 5.49% that began in November of 2024.

Annual debt service requirements to maturity for City lease agreements are as follows:

Year Ending December 31,	Governmental Activities		
	Principal	Interest	Total
2025	\$ 261,846	\$ 66,663	\$ 328,509
2026	259,589	52,672	312,261
2027	274,204	38,057	312,261
2028	289,643	22,618	312,261
2029	253,787	6,430	260,217
Total	<u>\$ 1,339,069</u>	<u>\$ 186,440</u>	<u>\$ 1,525,509</u>

City of Hibbing, Minnesota
Notes to the Financial Statements
December 31, 2024

Note 3: Detailed Notes on All Funds (Continued)

G.O. Revenue Bonds and Notes

The following bonds and notes were issued to finance capital improvements in the enterprise funds. They will be repaid from future revenues pledged from enterprise funds and are backed by the taxing power of the City. Annual revenues from charges for services, principal and interest payments, and percentage of revenue required to cover principal and interest payments are as follows:

					Sewer
Operating Revenues					\$ 4,290,449
Principal and Interest					782,867
Percentage of Revenues					548 %

Description	Authorized and Issued	Interest Rate	Issue Date	Maturity Date	Balance at Year End
2018A General Obligation Bonds	\$ 3,460,000	3.00 - 4.00 %	12/20/18	02/01/39	\$ 2,410,000
2020A General Obligation Bonds	610,000	1.91	11/24/20	02/01/32	460,000
2024A General Obligation Bonds	575,000	4.00 - 5.00	03/14/24	02/01/34	575,000
Total G.O. Revenue Bonds					<u>\$ 3,445,000</u>

Description	Authorized and Issued	Interest Rate	Issue Date	Maturity Date	Balance at Year End
2010 Sewer Revenue Notes	\$ 1,726,575	1.34 %	11/30/10	08/20/25	\$ 112,000
2012 Sewer Revenue Notes	4,912,830	1.00	10/23/12	08/20/31	1,929,954
Total G.O. Revenue Notes					<u>\$ 2,041,954</u>

Annual debt service requirements to maturity for G.O. revenue bonds are as follows:

Year Ending December 31,	Business-type Activities		
	Principal	Interest	Total
2025	\$ 340,000	\$ 127,300	\$ 467,300
2026	350,000	104,848	454,848
2027	360,000	92,473	452,473
2028	380,000	79,373	459,373
2029	220,000	69,323	289,323
2030 - 2034	1,090,000	234,519	1,324,519
2035 - 2039	705,000	72,900	777,900
Total	<u>\$ 3,445,000</u>	<u>\$ 780,736</u>	<u>\$ 4,225,736</u>

City of Hibbing, Minnesota
Notes to the Financial Statements
December 31, 2024

Note 3: Detailed Notes on All Funds (Continued)

Annual debt service requirements to maturity for G.O. revenue notes are as follows:

Year Ending December 31,	Business-type Activities		
	Principal	Interest	Total
2025	\$ 380,000	\$ 20,800	\$ 400,800
2026	271,000	16,620	287,620
2027	273,000	13,910	286,910
2028	276,000	11,180	287,180
2029	279,000	8,420	287,420
2030 - 2031	562,954	8,440	571,394
Total	<u>\$ 2,041,954</u>	<u>\$ 79,370</u>	<u>\$ 2,121,324</u>

Changes in Long-term Liabilities

Long-term liability activity for the year ended December 31, 2024 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance	Due Within One Year
Governmental Activities					
Bonds Payable					
G.O. bonds	\$ 2,775,000	\$ 1,360,000	\$ (454,000)	\$ 3,681,000	\$ 646,000
Unamortized premium on bonds	158,089	111,853	(35,887)	234,055	-
Total Bonds Payable	<u>2,933,089</u>	<u>1,471,853</u>	<u>(489,887)</u>	<u>3,915,055</u>	<u>646,000</u>
Lease Purchase Obligations	46,972	-	(14,618)	32,354	15,634
Leases Payable	109,856	1,368,875	(139,662)	1,339,069	261,846
Compensated Absences Payable	<u>1,405,063</u>	<u>463,170</u>	<u>-</u>	<u>1,868,233</u>	<u>186,450</u>
Governmental Activity Long-term Liabilities	<u>\$ 4,494,980</u>	<u>\$ 3,303,898</u>	<u>\$ (644,167)</u>	<u>\$ 7,154,711</u>	<u>\$ 1,109,930</u>
Business-type Activities					
Bonds Payable					
G.O. revenue notes	\$ 2,417,954	\$ -	\$ (376,000)	\$ 2,041,954	\$ 380,000
G.O. revenue bonds	3,150,000	575,000	(280,000)	3,445,000	340,000
Unamortized discount on bonds	(2,836)	-	352	(2,484)	-
Unamortized premium on bonds	112,076	56,910	(13,930)	155,056	-
Total Bonds Payable	<u>5,677,194</u>	<u>631,910</u>	<u>(669,578)</u>	<u>5,639,526</u>	<u>720,000</u>
Compensated Absences Payable	<u>246,376</u>	<u>46,917</u>	<u>-</u>	<u>293,293</u>	<u>100,847</u>
Business-type Activity Long-term Liabilities	<u>\$ 5,923,570</u>	<u>\$ 678,827</u>	<u>\$ (669,578)</u>	<u>\$ 5,932,819</u>	<u>\$ 820,847</u>

*The change in the compensated absences liability is presented as a net change.

City of Hibbing, Minnesota
Notes to the Financial Statements
December 31, 2024

Note 3: Detailed Notes on All Funds (Continued)

Discretely Presented Component Unit - EDA

G.O. Tax Increment Bonds

The following bond was issued for a redevelopment project for the EDA. The additional tax increments resulting from increased tax capacity of the redeveloped properties will be used to retire the related debt:

	Authorized and Issued	Interest Rate	Issue Date	Maturity Date	Balance at Year End
2020B G.O. Tax Increment Refunding Bonds	\$ 765,000	4.00 - 5.25 %	11/01/20	11/01/36	<u>\$ 630,000</u>

Annual debt service requirements to maturity for G.O. tax increment bonds are as follows:

Year Ending December 31,	Economic Development Authority		
	Principal	Interest	Total
2025	\$ 50,000	\$ 10,473	\$ 60,473
2026	50,000	10,010	60,010
2027	50,000	9,460	59,460
2028	50,000	8,823	58,823
2029	55,000	8,061	63,061
2030 - 2034	265,000	26,295	291,295
2035 - 2036	110,000	2,475	112,475
Total	<u>\$ 630,000</u>	<u>\$ 75,597</u>	<u>\$ 705,597</u>

Loans Payable

The EDA entered into a loan agreement with the State of Minnesota Department of Iron Range Resources and Rehabilitation on 2/22/2019 in an amount of \$600,000 to purchase land and a commercial building in the City of Hibbing that is intended to be leased to a tenant. The loan matures on 2/22/2039, at which the full \$600,000 is due. The annual interest rate for this loan is 0% up to the due date and 8% thereafter for any amount not paid. Annual payments are based on collected net operating revenues and vary annually depending on the net operating revenues collected.

The EDA entered into a loan agreement with the State of Minnesota Department of Iron Range Resources and Rehabilitation on 12/22/2024 in an amount of \$9,000,000 to purchase land and construct an industrial building in the City of Hibbing that is intended to be leased to a tenant. The loan matures on 12/31/2044, at which the full \$9,000,000 is due. The annual interest rate for this loan is 0% up to the due date and 8% thereafter for any amount not paid. Annual payments are based on collected net operating revenues and vary annually depending on the net operating revenues collected.

Description	Authorized and Issued	Interest Rate	Issue Date	Maturity Date	Balance at Year End
IRRRB 2019 Loan	\$ 600,000	- %	02/22/19	02/22/39	\$ 547,133
IRRRB 2024 Loan	9,000,000	-	12/22/24	12/31/44	<u>2,192,856</u>
					<u>\$ 2,739,989</u>

City of Hibbing, Minnesota
Notes to the Financial Statements
December 31, 2024

Note 3: Detailed Notes on All Funds (Continued)

Changes in Long-term Liabilities

Long-term liability activity for the year ended December 31, 2024 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance	Due Within One Year
Discretely Presented Component Unit - EDA					
Bonds Payable					
G.O. tax increment bonds	\$ 680,000	\$ -	\$ (50,000)	\$ 630,000	\$ 50,000
Loan Payable	547,133	2,192,856	-	2,739,989	-
Discretely Presented Component Unit Long-term Liabilities	<u>\$ 1,227,133</u>	<u>\$ 2,192,856</u>	<u>\$ (50,000)</u>	<u>\$ 3,369,989</u>	<u>\$ 50,000</u>

Discretely Presented Component Unit – PUC

G.O. Revenue Bonds and Notes

The following bonds and notes were issued to finance capital improvements in the PUC. They will be repaid from future revenues pledged from the PUC.

Description	Authorized and Issued	Interest Rate	Issue Year	Maturity Date	Balance at Year End
2005A Public Utilities Revenue Note	\$ 2,030,000	4.14 %	2005	12/31/25	\$ 155,000
2023A Public Utilities Revenue Note	\$ 9,336,684	2.01	2023	08/20/43	1,472,437
PFA Loan 2 Watermain Improvement	\$ 4,880,939	1.91	2024	08/20/44	4,880,939
					<u>\$ 6,508,376</u>

Annual debt service requirements to maturity for G.O. revenue bonds and notes are as follows:

Year Ending December 31,	PUC		
	Principal	Interest	Total
2025	\$ 596,939	\$ 228,696	\$ 825,635
2026	622,000	268,336	890,336
2027	634,000	256,040	890,040
2028	646,000	243,506	889,506
2029	659,000	230,736	889,736
2030 - 2034	3,498,000	952,895	4,450,895
2035 - 2039	3,856,000	593,285	4,449,285
2040 - 2044	3,668,000	196,716	3,864,716
Total	<u>\$ 14,179,939</u>	<u>\$ 2,970,210</u>	<u>\$ 17,150,149</u>

City of Hibbing, Minnesota
Notes to the Financial Statements
December 31, 2024

Note 3: Detailed Notes on All Funds (Continued)

The maturity schedule on the previous page includes payments of the authorized loan, of which a portion has not yet been issued. The remaining authorized balance will be issued in the subsequent years.

Lease Payable

The Commission entered into two leasing transactions in 2022. The lease related to vehicles has a three year term. The lease related to substation equipment has a six year term. The Commission used a discount rate of 2.9% to value contracts.

Annual debt service requirements to maturity for PUC lease agreements are as follows:

Year Ending December 31,	PUC		
	Principal	Interest	Total
2025	\$ 201,246	\$ 12,201	\$ 213,447
2026	207,161	6,286	213,447
2027	100,437	1,011	101,448
2028	3,562	10	3,572
Total	<u>\$ 512,406</u>	<u>\$ 19,508</u>	<u>\$ 531,914</u>

Changes in Long-term Liabilities

Long-term liability activity for the year ended December 31, 2024, was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance	Due Within One Year
Discretely Presented Component Unit - PUC					
Bonds Payable					
G.O. revenue notes	\$ 300,000	\$ 6,546,060	\$ (337,684)	\$ 6,508,376	\$ 596,939
Unamortized discount on notes	(2,674)	-	1,392	(1,282)	-
Total Bonds Payable	<u>297,326</u>	<u>6,546,060</u>	<u>(336,292)</u>	<u>6,507,094</u>	<u>596,939</u>
Lease Payable	647,460	80,636	(215,690)	512,406	201,246
Compensated Absences Payable	<u>880,521</u>	<u>596,696</u>	<u>-</u>	<u>1,477,217</u>	<u>400,080</u>
Discretely Presented Component Unit Long-term Liabilities	<u>\$ 1,825,307</u>	<u>\$ 7,223,392</u>	<u>\$ (551,982)</u>	<u>\$ 8,496,717</u>	<u>\$ 1,198,265</u>

The terms of Revenue Note 2005A called for the proceeds of the note to be placed in an escrow account. As funds were expected, the PUC submitted requests to the escrow agent to draw down on the account. The remaining funds are to be held in an escrow account until the maturity date of the bond. As of December 31, 2024, the account had a balance of \$168,220.

City of Hibbing, Minnesota
Notes to the Financial Statements
December 31, 2024

Note 3: Detailed Notes on All Funds (Continued)

Conduit Debt

The City entered into a joint powers agreement pursuant to Minnesota Statute §471.59 with the City of Buhl. The purpose of the agreement was to help a Minnesota non-profit corporation refinance projects for three facilities used to provide residential services to adults with developmental disabilities in both cities by issuing revenue obligations pursuant to Minnesota Statute §469.152-.165. The City of Buhl is the "issuer", and the City of Hibbing gave "host consent". This agreement shall terminate upon the earlier of: defeasance of the obligations; final maturity and payment of the obligations; or payment in full of the obligations prior to their final maturity.

The City issued a hospital equipment revenue note pursuant to Minnesota Statute Sections §469.152 through §469.1655. The purpose of the note is to help a Minnesota nonprofit corporation obtain equipment to install at Fairview Range Medical Center in Hibbing. The non-profit corporation is obligated to repay the note directly to the lender of the note as stated in the loan agreement between the City of Hibbing and the lender. The note does not constitute a charge, lien, or encumbrance upon any property of the City. This agreement shall terminate upon the earlier of: defeasance of the obligations; final maturity and payment of the obligations; or payment in full of the obligations prior to their final maturity.

The City has issued the financial arrangements and instruments noted above to facilitate private sector entities in their refinancing projects as they were deemed to be in the public interest. These bonds and notes are secured by the property financed and are payable solely from revenues derived from the loan agreements. The City is not obligated in any manner for repayment of the bonds or notes, accordingly, they are not reported as a liability in the accompanying financial statements.

The amount payable at December 31, 2024:

Issuer	Amount
City of Buhl (St Francis Health Services)	\$ 4,718,998
Minnesota Diversified Industries Project	946,655

City of Hibbing, Minnesota
Notes to the Financial Statements
December 31, 2024

Note 3: Detailed Notes on All Funds (Continued)

F. Components of Fund Balance

At December 31, 2024, portions of the City's fund balance are not available for appropriation due to not being in spendable form (Nonspendable), legal restrictions (Restricted), City Council action (Committed), policy and/or intent (Assigned). The following is a summary of the components of fund balance:

	General	Other Post- Employment Benefits	Capital Equipment and Improvement	Non-Major Governmental Funds	Total Governmental Funds
Nonspendable for					
Prepays	\$ 71,797	\$ -	\$ -	\$ 465	\$ 72,262
Lease receivable	12,072	-	-	-	12,072
Total Nonspendable	<u>\$ 83,869</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 465</u>	<u>\$ 84,334</u>
Restricted for					
Debt service	\$ -	\$ -	\$ -	\$ 1,196,655	\$ 1,196,655
Capital equipment and improvements	-	-	389,602	2,849,920	3,239,522
Police forfeiture fund	74,223	-	-	-	74,223
Total Restricted	<u>\$ 74,223</u>	<u>\$ -</u>	<u>\$ 389,602</u>	<u>\$ 4,046,575</u>	<u>\$ 4,510,400</u>
Committed to					
Housing incentive	\$ -	\$ -	\$ -	\$ 55,909	\$ 55,909
Housing trust	-	-	-	178,672	178,672
Small cities development	-	-	-	28,692	28,692
Economic development	-	-	-	85,053	85,053
Library	-	-	-	302,928	302,928
OPEB obligation	-	9,472,959	-	-	9,472,959
Memorial building	-	-	-	94,576	94,576
Capital equipment and improvements	-	-	2,111,119	-	2,111,119
Total Committed	<u>\$ -</u>	<u>\$ 9,472,959</u>	<u>\$ 2,111,119</u>	<u>\$ 745,830</u>	<u>\$ 12,329,908</u>
Assigned to					
2025 budget	\$ 10,524,176	\$ -	\$ -	\$ -	\$ 10,524,176
Workers' compensation premium adjustments	601,934	-	-	-	601,934
Capital equipment and improvements	-	-	1,154,297	-	1,154,297
Other improvement projects	-	-	-	313,988	313,988
Total Assigned	<u>\$ 11,126,110</u>	<u>\$ -</u>	<u>\$ 1,154,297</u>	<u>\$ 313,988</u>	<u>\$ 12,594,395</u>

Note 4: Defined Benefit Pension Plans - Statewide

A. Plan Description

The City participates in the following cost-sharing multiple-employer defined benefit pension plans administered by the Public Employees Retirement Association of Minnesota (PERA). These plan provisions are established and administered according to *Minnesota statutes*, chapters 353, 353D, 353E, 353G, and 356. Minnesota Statutes chapter 356 defines each plan's financial reporting requirements. PERA's defined benefit pension plans are tax qualified plans under Section 401(a) of the Internal Revenue Code.

General Employees Retirement Plan

Membership in the General Plan includes employees of counties, cities, townships, schools in non-certified positions, and other governmental entities whose revenues are derived from taxation, fees, or assessments. Plan membership is required for any employee who is expected to earn more than \$425 in a month, unless the employee meets exclusion criteria.

Public Employees Police and Fire Plan

Membership in the Police and Fire Plan includes full-time, licensed police officers and firefighters who meet the membership criteria defined in Minnesota Statutes section 353.64 and who are not earning service credit in any other PERA retirement plan or a local relief association for the same service. Employers can provide Police and Fire Plan coverage for part-time positions and certain other public safety positions by submitting a resolution adopted by the entity's governing body. The resolution must state that the position meets plan requirements.

B. Benefits Provided

PERA provides retirement, disability and death benefits. Benefit provisions are established by state statute and can only be modified by the state Legislature. Vested, terminated employees who are entitled to benefits but are not receiving them yet, are bound by the provisions in effect at the time they last terminated their public service. When a member is "vested", they have earned enough service credit to receive a lifetime monthly benefit after leaving public service and reaching an eligible retirement age. Members who retire at or over their Social Security full retirement age with at least one year of service qualify for a retirement benefit.

General Employee Plan Benefits

General Employees Plan requires three years of service to vest. Benefits are based on a member's highest average salary for any five successive years of allowable service, age, and years of credit at termination of service. Two methods are used to compute benefits for General Plan members. Members hired prior to July 1, 1989, receive the higher of the Step or Level formulas. Only the Level formula is used for members hired after June 30, 1989. Under the Step formula, General Plan members receive 1.2 percent of the highest average salary for each of the first 10 years of service and 1.7 percent for each additional year. Under the Level formula, General Plan members receive 1.7 percent of highest average salary for all years of service. For members hired prior to July 1, 1989, a full retirement benefit is available when age plus years of service equal 90 and normal retirement age is 65. Members can receive a reduced retirement benefit as early as age 55 if they have three or more years of service. Early retirement benefits are reduced by .25 percent for each month under age 65. Members with 30 or more years of service can retire at any age with a reduction of .25 percent for each month the member is younger than age 62. The Level formula allows General Plan members to receive a full retirement benefit at age 65 if they were first hired before July 1, 1989, or at age 66 if they were hired on or after July 1, 1989. Early retirement begins at age 55 with an actuarial reduction applied to the benefit.

City of Hibbing, Minnesota
Notes to the Financial Statements
December 31, 2024

Note 4: Defined Benefit Pension Plans - Statewide (Continued)

Benefit increases are provided to benefit recipients each January. The postretirement increase is equal to 50 percent of the cost-of-living adjustment (COLA) announced by the SSA, with a minimum increase of at least 1 percent and a maximum of 1.5 percent. The 2024 annual increase was 1.5 percent. Recipients that have been receiving the annuity or benefit for at least a full year as of the June 30 before the effective date of the increase will receive the full increase. Recipients receiving the annuity or benefit for at least one month but less than a full year as of the June 30 before the effective date of the increase will receive a prorated increase.

Police and Fire Plan Benefits

Benefits for Police and Fire Plan members first hired before July 1, 2010, are vested after three years of service. Members hired on or after July 1, 2010 are 50 percent vested after five years of service and 100 percent after ten years. After five years, vesting increases by 10 percent each full year of service until members are 100 percent vested after then years. Police and Fire Plan members receive 3 percent of highest average salary for all years of service. Police and Fire Plan members receive a full retirement benefit when they are age 55 and vested, or when their age plus their years of service equals 90 or greater if they were first hired before July 1, 1989. Early retirement starts at age 50, and early retirement benefits are reduced by .417 percent each month members are younger than age 55.

Benefit increases are provided to benefit recipients each January. The postretirement increase is fixed at 1 percent. Recipients that have been receiving the annuity or benefit for at least 36 months as of the June 30 before the effective date of the increase will receive the full increase. For recipients receiving the annuity or benefit for at least 25 months but less than 36 months as of the June 30 before the effective date of the increase will receive a reduced prorated increase.

C. Contributions

Minnesota statutes chapters 353, 353E, 353G, and 356 set the rates for employer and employee contributions. Contribution rates can only be modified by the state Legislature.

General Employees Fund Contributions

Coordinated Plan members were required to contribute 6.50 percent of their annual covered salary in fiscal year 2024 and the City was required to contribute 7.50 percent for Coordinated Plan members. The City's contributions to the General Employees Fund for the year ending December 31, 2024, 2023 and 2022 were \$431,370, \$403,071 and \$387,291, respectively. The City's contributions were equal to the required contributions for each year as set by state statute. The PUC's contributions to the General Employees Fund for the year ending December 31, 2024 were \$427,487. The PUC's contributions were equal to the required contributions for each year as set by state statute.

Police and Fire Fund Contributions

Police and Fire Plan members were required to contribute 11.80 percent of their annual covered salary in fiscal year 2024 and the City was required to contribute 17.70 percent for Police and Fire Plan members. The City's contributions to the Police and Fire Fund for the years ending December 31, 2024, 2023 and 2022 were \$865,999, \$785,093, and \$765,127, respectively. The City's contributions were equal to the contractually required contributions for each year as set by state statute.

City of Hibbing, Minnesota
Notes to the Financial Statements
December 31, 2024

Note 4: Defined Benefit Pension Plans - Statewide (Continued)

D. Pension Costs

General Employees Fund Pension Costs

At December 31, 2024, the City reported a liability of \$2,419,507 for its proportionate share of the General Employees Fund's net pension liability. The City's net pension liability reflected a reduction due to the State of Minnesota's contribution of \$16 million. The State of Minnesota is considered a non-employer contributing entity and the state's contribution meets the definition of a special funding situation. The State of Minnesota's proportionate share of the net pension liability associated with the City totaled \$62,564. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The City's proportion of the net pension liability was based on the City's contributions received by PERA during the measurement period for employer payroll paid dates from July 1, 2023 through June 30, 2024 relative to the total employer contributions received from all of PERA's participating employers. The City's proportionate share was 0.0654 at the end of the measurement period and 0.0671 percent for the beginning of the period.

City's Proportionate Share of the Net Pension Liability	\$ 2,419,507
State of Minnesota's Proportionate Share of the Net Pension Liability Associated with the City	<u>62,564</u>
Total	<u><u>\$ 2,482,071</u></u>

For the year ended December 31, 2024, the City recognized pension expense of \$170,825 for its proportionate share of General Employees Plan's pension expense. In addition, the City recognized \$1,677 as pension expense (and grant revenue) for its proportionate share of the State of Minnesota's contribution of \$16 million to the General Employees Fund.

During the plan year ended June 30, 2024, the State of Minnesota contributed \$170.1 million to the General Employees Fund. The State of Minnesota is not included as a non-employer contributing entity in the General Employees Plan pension allocation schedules for the \$170.1 million in direct state aid because this contribution was not considered to meet the definition of a special funding situation. The City recognized \$111,320 for the year ended December 31, 2024 as revenue and an offsetting reduction of net pension liability for its proportionate share of the State of Minnesota's on-behalf contributions to the General Employees Fund.

At December 31, 2024, the City reported its proportionate share of General Employees Plan's deferred outflows of resources and deferred inflows of resources, related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences Between Expected and Actual Economic Experience	\$ 229,113	\$ -
Changes in Actuarial Assumptions	11,877	932,640
Net Difference Between Projected and Actual Earnings on Plan Investments	-	700,063
Changes in Proportion	25,740	46,233
Contributions Paid to PERA Subsequent to the Measurement Date	<u>217,686</u>	<u>-</u>
Total	<u><u>\$ 484,416</u></u>	<u><u>\$ 1,678,936</u></u>

City of Hibbing, Minnesota
Notes to the Financial Statements
December 31, 2024

Note 4: Defined Benefit Pension Plans - Statewide (Continued)

The \$217,686 reported as deferred outflows of resources related to pensions resulting from the City's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2025. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

2025	\$ (766,441)
2026	(161,875)
2027	(298,449)
2028	(185,441)

Police and Fire Fund Pension Costs

At December 31, 2024, the City reported a liability of \$4,336,274 for its proportionate share of the Police and Fire Fund's net pension liability. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The City's proportionate share of the net pension liability was based on the City's contributions received by PERA during the measurement period for employer payroll paid dates from July 1, 2023 through June 30, 2024 relative to the total employer contributions received from all of PERA's participating employers. The City's proportionate share was 0.3296 at the end of the measurement period and 0.3372 percent for the beginning of the period.

The State of Minnesota contributed \$37.4 million to the Police and Fire Fund in the plan fiscal year ended June 30, 2024. The contribution consisted of \$9 million in direct state aid that does meet the definition of a special funding situation, additional one-time direct state aid contribution of \$19.4 million, and \$9 million in supplemental state aid that does not meet the definition of a special funding situation. The \$9 million direct state was paid on October 1, 2024. Thereafter, by October 1 of each year, the state will pay \$9 million to the Police and Fire Fund until full funding is reached or July 1, 2048, whichever is earlier. The \$9 million in supplemental state aid will continue until the fund is 90 percent funded, or until the State Patrol Plan (administered by the Minnesota State Retirement System) is 90 percent funded, whichever occurs later.

The State of Minnesota is included as a non-employer contributing entity in the Police and Fire Retirement Plan Schedule of Employer Allocations and Schedule of Pension Amounts by Employer, Current Reporting Period Only (pension allocation schedules) for the \$9 million in direct state aid. Police and Fire Plan employers need to recognize their proportionate share of the State of Minnesota's pension expense (and grant revenue) under GASB 68 special funding situation accounting and financial reporting requirements. For the year ended December 31, 2024, the City recognized pension expense of \$772,103 for its proportionate share of Police and Fire Plan's pension expense. In addition, the City recognized an additional \$18,488 as pension expense (grant revenue) for its proportionate share of the State of Minnesota's contribution of \$9 million to the Police and Fire Fund.

The State of Minnesota is not included as a non-employer contributing entity in the Police and Fire Pension Plan pension allocation schedules for the \$28.4 million in supplemental state aid because this contribution was not considered to meet the definition of a special funding situation. The City recognized \$93,597 for the year ended December 31, 2024 as revenue and an offsetting reduction of net pension liability for its proportionate share of the State of Minnesota's on-behalf contributions to the Police and Fire Fund.

City of Hibbing, Minnesota
Notes to the Financial Statements
December 31, 2024

Note 4: Defined Benefit Pension Plans - Statewide (Continued)

At December 31, 2024, the City reported its proportionate share of Police and Fire Plan's deferred outflows of resources and deferred inflows of resources, from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual Experience	\$ 1,734,410	\$ -
Changes in Actuarial Assumptions	5,044,579	6,533,456
Net Difference Between Projected and Actual Earnings on Plan Investments	-	1,360,870
Changes in Proportion	72,538	417,233
Contributions Paid to PERA Subsequent to the Measurement Date	456,117	-
Total	<u>\$ 7,307,644</u>	<u>\$ 8,311,559</u>

The \$456,117 reported as deferred outflows of resources related to pensions resulting from the City's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2025. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

2025	\$ (224,479)
2026	1,136,190
2027	(732,496)
2028	(1,739,173)
2029	99,926

Employees Fund Pension Costs - Discretely Presented Component Unit - PUC

At December 31, 2024, the PUC reported a liability of \$2,508,776 for its proportionate share of the General Employees Fund's net pension liability. The PUC's net pension liability reflected a reduction due to the State of Minnesota's contribution of \$16 million. The State of Minnesota is considered a non-employer contributing entity and the state's contribution meets the definition of a special funding situation. The State's proportionate share of the net pension liability associated with the PUC totaled \$64,872. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The PUC's proportion of the net pension liability was based on the PUC's contributions received by PERA during the measurement period for employer payroll paid dates from July 1, 2023 through June 30, 2024 relative to the total employer contributions received from all of PERA's participating employers. The Commission's proportionate share was 0.0679 at the end of the measurement period and 0.0622 percent for the beginning of the period.

City's Proportionate Share of the Net Pension Liability	\$ 2,508,776
State of Minnesota's Proportionate Share of the Net Pension Liability Associated with the City	<u>64,872</u>
Total	<u>\$ 2,573,648</u>

For the year ended December 31, 2024, the PUC recognized pension expense (revenue) of \$(79,901) for its proportionate share of General Employees Plan's pension expense.

City of Hibbing, Minnesota
Notes to the Financial Statements
December 31, 2024

Note 4: Defined Benefit Pension Plans - Statewide (Continued)

At December 31, 2024, the PUC reported its proportionate share of General Employees Plan's deferred outflows of resources and deferred inflows of resources, and its contributions subsequent to the measurement date, from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual Economic Experience	\$ 235,010	\$ -
Changes in Actuarial Assumptions	15,839	891,686
Net Difference Between Projected and Actual Earnings on Plan Investments	-	749,167
Changes in Proportion	383,942	32,029
Contributions Paid to PERA Subsequent to the Measurement Date	226,352	-
Total	<u>\$ 861,143</u>	<u>\$ 1,672,882</u>

The \$226,352 reported as deferred outflows of resources related to pensions resulting from the PUC's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2025. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

2025	\$ (626,664)
2026	(16,375)
2027	(221,373)
2028	(192,282)
2029	18,603

E. Long-Term Expected Return on Investment

The State Board of Investment, which manages the investments of PERA, prepares an analysis of the reasonableness on a regular basis of the long-term expected rate of return using a building-block method in which best-estimate ranges of expected future rates of return are developed for each major asset class. These ranges are combined to produce an expected long-term rate of return by weighting the expected future rates of return by the target asset allocation percentages. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Long-term Expected Real Rate of Return
Domestic Equity	33.50 %	5.10 %
International Equity	16.50	5.30
Fixed Income	25.00	0.75
Private Markets	25.00	5.90
Total	<u>100.00 %</u>	

Note 4: Defined Benefit Pension Plans - Statewide (Continued)

F. Actuarial Assumptions

The total pension liability in the June 30, 2024 actuarial valuation was determined using an individual entry-age normal actuarial cost method. The long-term rate of return on pension plan investments used in the determination of the total liability is 7.0 percent. This assumption is based on a review of inflation and investments return assumptions from a number of national investment consulting firms. The review provided a range of return investment return rates deemed to be reasonable by the actuary. An investment return of 7.0 percent was deemed to be within that range of reasonableness for financial reporting purposes.

Inflation is assumed to be 2.25 percent for the General Employees Plan and 2.25 percent for the Police and Fire Plan. Benefit increases after retirement are assumed to be 1.25 percent for the General Employees Plan. The Police and Fire Plan benefit increase is fixed at 1.00 percent per year and that increase was used in the valuation.

Salary growth assumptions in the General Employees Plan range in annual increments from 10.25 percent after one year of service to 3.0 percent after 27 years of service. In the Police and Fire Plan, salary growth assumptions range from 11.75 percent after one year of service to 3.0 percent after 24 years of service.

Mortality rates for the General Employees Plan are based on the Pub-2010 General Employee Mortality Table. Mortality rates for the Police and Fire Plan is based on the Pub-2010 Public Safety Employee Mortality tables. The tables are adjusted slightly to fit PERA's experience.

Actuarial assumptions for the General Employees Plan are reviewed every four years. The most recent four-year experience study for the General Employees Plan was completed in 2022. The assumption changes were adopted by the Board and became effective with the July 1, 2023 actuarial valuation. The Police and Fire Plan were reviewed in 2024. PERA anticipates the experience study will be approved by the Legislative Commission on Pensions and Retirement and become effective with the July 1, 2025 actuarial valuation.

The following changes in actuarial assumptions and plan provisions occurred in 2024:

General Employees Fund

Changes in Actuarial Assumptions:

- Rates and merit and seniority were adjusted, resulting in slightly higher rates.
- Assumed rates of retirement were adjusted as follows: increase the rate of assumed unreduced retirements, slight adjustments to Rule of 90 retirement rates, and slight adjustments to early retirement rates for Tier 1 and Tier 2 members.
- Minor increase in assumed withdrawals for males and females.
- Lower rates of disability.
- Continued use of Pub-2010 general mortality tables with slight rate adjustments as recommended in the most recent experience study.
- Minor changes to form of payment assumptions for male and female retirees.
- Minor changes to assumptions made with respect to missing participant data.

City of Hibbing, Minnesota
Notes to the Financial Statements
December 31, 2024

Note 4: Defined Benefit Pension Plans - Statewide (Continued)

Changes in Plan Provisions:

- The worker's compensation offset for disability benefits was eliminated. The actuarial equivalent factors updated to reflect the changes in assumptions.

Police and Fire Fund

Changes in Actuarial Assumptions:

- There were no changes in actuarial assumptions since the previous valuation.

Changes in Plan Provisions:

- The State contribution of \$9 million per year will continue until the earlier of 1) both the Police and Fire Plan and the State Patrol Retirement Fund attain 90.0 percent funded status for three consecutive years (on an actuarial value of asset basis) or 2) July 1, 2048.
- The additional \$9 million contribution will continue until the Police and Fire Plan is fully funded for a minimum of three consecutive years on an actuarial value of assets basis, or July 1, 2048, whichever is earlier. The contribution was previously due to expire upon attainment of fully funded status on an actuarial value of assets basis for one year (or July 1, 2048 if earlier).

F. Discount Rate

The discount rate used to measure the total pension liability in 2024 was 7.00 percent. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and employers will be made at rates set in Minnesota statutes. Based on these assumptions, the fiduciary net position of the General Employees Fund was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

G. Pension Liability Sensitivity

The following presents the City's and PUC's proportionate share of the net pension liability for all plans it participates in, calculated using the discount rate disclosed in the preceding paragraph, as well as what the City's and PUC's proportionate share of the net pension liability would be if it were calculated using a discount rate one percentage point lower or one percentage point higher than the current discount rate:

	City Proportionate Share of NPL		
	1 Percent Decrease (6.00%)	Current (7.00%)	1 Percent Increase (8.00%)
General Employees Fund	\$ 5,284,593	\$ 2,419,507	\$ 62,713
	1 Percent Decrease (6.00%)	Current (7.00%)	1 Percent Increase (8.00%)
Police and Fire Fund	\$ 10,247,463	\$ 4,336,274	\$ (518,049)
	PUC Proportionate Share of NPL		
	1 Percent Decrease (6.00%)	Current (7.00%)	1 Percent Increase (8.00%)
General Employees Fund	\$ 5,479,571	\$ 2,508,776	\$ 65,027

City of Hibbing, Minnesota
Notes to the Financial Statements
December 31, 2024

Note 4: Defined Benefit Pension Plans - Statewide (Continued)

H. Pension Plan Fiduciary Net Position

Detailed information about each pension plan's fiduciary net position is available in a separately-issued PERA financial report that includes financial statements and required supplementary information. That report may be obtained on the Internet at www.mnpera.org.

Five City Council members of the City and also the PUC Commission board members are covered by the Defined Contribution Plan (DCP), a multiple-employer deferred compensation plan administered by PERA. The PEDCP is a tax qualified plan under Section 401(a) of the Internal Revenue Code and all contributions by or on behalf of employees are tax deferred until time of withdrawal.

Plan benefits depend solely on amounts contributed to the plan plus investment earnings, less administrative expenses, therefore, there is no future liability to the employer. *Minnesota statutes*, chapter 353d.03, specifies plan provisions, including the employee and employer contribution rates for those qualified personnel who elect to participate. An eligible elected official who decides to participate contributes 5 percent of salary which is matched by the elected official's employer. For ambulance service personnel, employer contributions are determined by the employer, and for salaried employees contributions must be a fixed percentage of salary. Employer contributions for volunteer personnel may be a unit value for each call or period of alert duty. Employees who are paid for their services may elect to make member contributions in an amount not to exceed the employer share. Employer and employee contributions are combined and used to purchase shares in one or more of the seven accounts of the Minnesota Supplemental Investment Fund. For administering the plan, PERA receives 2.0 percent of employer contributions and twenty-five hundredths of 1.0 percent (0.25 percent) of the assets in each member's account annually.

Note 5: Public Employees Defined Contribution Plan (Defined Contribution Plan)

Total contributions made by the City and the PUC during the fiscal year 2024 were:

City Defined Contribution Plan Contributions				
Contribution Amount		Percentage of Covered Payroll		Required Rate
Employee	Employer	Employee	Employer	
\$ 1,137	\$ 1,137	5.00%	5.00%	5.00%
PUC Defined Contribution Plan Contributions				
Contribution Amount		Percentage of Covered Payroll		Required Rate
Employee	Employer	Employee	Employer	
\$ 210	\$ 210	5.00%	5.00%	5.00%

The City's contributions to the DCP for the years ended December 31, 2024, 2023 and 2022 were \$1,137, \$778, and \$1,127, respectively.

Note 6: Defined Benefit Pension Plans - Fire Relief Association

A. Plan Description

All members of the Hibbing Fire Department (the Department) are covered by a defined benefit plan administered by the Hibbing Volunteer Fire Department Relief Association (the Association). As of December 31, 2023, the plan covered 14 active firefighters and 4 vested terminated fire fighters whose pension benefits are deferred. The plan is a single employer retirement plan and is established and administered in accordance with Minnesota statute, chapter 69.

The Association maintains a separate Special fund to accumulate assets to fund the retirement benefits earned by the Department's membership. Funding for the Association is derived from an insurance premium tax in accordance with the Volunteer Firefighter's Relief Association Financing Guidelines Act of 1971 (chapter 261 as amended by chapter 509 of Minnesota statutes 1980). Funds are also derived from investment income.

B. Benefits Provided

A fire fighter is entitled to a full-service pension upon retirement at the later of age 50 or after completion of 20 years of service.

The bylaws of the Association also provide for an early vested service pension for a retiring member who has completed fewer than 20 years of service. The reduced pension, available to members with 10 years of service, shall be equal to 60 percent of the pension as prescribed by the bylaws. This percentage increases 4 percent per year so that at 20 years of service, the full amount prescribed is paid. Members who retire with less than 20 years of service and have reached the age of 50 years and have completed at least 10 years of active membership are entitled to a reduced service pension not to exceed the amount calculated by multiplying the member's service pension for the completed years of service times the applicable non-forfeitable percentage of pension.

C. Contributions

Minnesota statutes, chapters 424 and 424A authorize pension benefits for volunteer fire relief associations. The plan is funded by fire state aid, investment earnings and, if necessary, employer contributions as specified in Minnesota statutes and voluntary City contributions (if applicable). The State of Minnesota contributed \$29,104 and \$27,040 in 2024 and 2023, respectively, in fire state aid to the plan on behalf of the City Fire Department, which was recorded as a revenue within the City's financial statements. Required employer contributions are calculated annually based on statutory provisions. The City's had no statutorily-required contributions to the plan for the year ended December 31, 2024.

D. Pension Costs

At December 31, 2024, the City reported a net pension liability (asset) of (\$298,554) for the plan. The net pension asset was measured as of December 31, 2024. The total pension liability used to calculate the net pension asset in accordance with GASB 68 was determined by Milliman applying an actuarial formula to specific census data certified by the Department as of December 31, 2024.

For the year ended December 31, 2024, the City recognized a negative pension expense of \$6,366.

City of Hibbing, Minnesota
Notes to the Financial Statements
December 31, 2024

Note 6: Defined Benefit Pension Plans - Fire Relief Association (Continued)

At December 31, 2024, the City reported deferred outflows and inflows of resources related to pension from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual Experience	\$ -	\$ 17,519
Changes in Actuarial Assumptions	2,542	-
Net Difference Between Projected and Actual Earnings on Plan Investments	<u>2,396</u>	<u>-</u>
Total	<u>\$ 4,938</u>	<u>\$ 17,519</u>

Amounts reported as deferred outflows of resources related to the plan will be recognized in pension expense as follows:

2025	\$ 1,829
2026	4,150
2027	(11,223)
2028	(4,623)
2029	(1,466)
Thereafter	(1,248)

E. Actuarial Assumptions

The total pension liability at December 31, 2024 was determined using the entry age normal actuarial cost method and the following actuarial assumptions:

Salary Increases	2.50% per year
Cost of Living Increases	2.50% per year
Investment Rate of Return	5.00%
20-Year Municipal Bond Yield	4.08%

There were no changes in actuarial assumptions in 2024.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best estimates for expected future real rates of return (expected returns, net of inflation) were developed for each asset class using the plan's target investment allocation along with long-term return expectations by asset class. Inflation expectations were applied to derive the nominal rate of return for the portfolio.

City of Hibbing, Minnesota
Notes to the Financial Statements
December 31, 2024

Note 6: Defined Benefit Pension Plans - Fire Relief Association (Continued)

The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Long-term Expected Real Rate of Return
US Broad Equity Market	61.00 %	3.70 %
US REITs	7.00	4.61
US Core Fixed Income	30.00	2.21
US Cash	2.00	0.92
Total	<u>100.00 %</u>	

F. Discount Rate

The discount rate used to measure the total pension liability was 5.0 percent. The projection of cash flows used to determine the discount rate assumed that contributions to the plan will be made as specified in statute. Based on that assumption and considering the funding ratio of the plan, the fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

G. Pension Asset Sensitivity

The following presents the City's net pension asset for the plan, calculated using the discount rate disclosed in the preceding paragraph, as well as what the City's net pension asset would be if it were calculated using a discount rate 1 percent lower or 1 percent higher than the current discount rate:

	1 Percent Decrease (4.0%)	Current (5.0%)	1 Percent Increase (6.0%)
Defined Benefit Plan	\$ (288,983)	\$ (298,554)	\$ (307,372)

H. Pension Plan Fiduciary Net Position

The Association issues a publicly available financial report. The report may be obtained by writing to the Hibbing Fire Department Relief Association, 1009 W Lincoln Ave, Hibbing, MN 56277.

I. Investment Policy

The Minnesota State Board of Investment (SBI) is established by Article XI of the Minnesota Constitution to invest all state funds. Its membership as specified in the Constitution is comprised of the governor (who is designated as chair of the board), state auditor, secretary of state and state attorney general.

All investments undertaken by the SBI are governed by the prudent person rule and other standards codified in Minnesota statutes, chapter 11a and chapter 353g.

Note 6: Defined Benefit Pension Plans - Fire Relief Association (Continued)

Within the requirements defined by state law, the SBI, with assistance of the SBI staff and the Investment Advisory Council, establishes investment policy for all funds under its control. These investments policies are tailored to the particular needs of each fund and specify investment objectives, risk tolerance, asset allocation, investment management structure and specific performance standards. Studies guide the on-going management of the funds and are updated periodically.

Note 7: Joint Ventures

Chisholm - Hibbing Airport Authority

The Chisholm-Hibbing Airport Authority was created by Minnesota Laws of 1994, Chapter 587, Article 11. The Hibbing City Council approved this law as required on September 6, 1994.

The Chisholm-Hibbing Airport Authority is governed by a six-member board appointed equally by each city. If the Authority is dissolved, the fair market value of all real estate owned by the City of Hibbing prior to the formation of the Chisholm-Hibbing Joint Airport Commission in 1957, including improvements on that real estate prior to that time, must be credited to the City of Hibbing.

During 2024, there were no related party transactions between the City and the Chisholm-Hibbing Airport Authority. Complete financial information can be obtained from the Chisholm-Hibbing Airport Authority, 11038 Highway 37, Hibbing, Minnesota 55746.

Note 8: Postemployment Benefits Other Than Pensions

Primary Government

A. Plan Description

The City operates a single-employer retiree benefit plan ("the Plan") that provides health, life and dental insurance to eligible employees and their families through the City's health insurance plan. The City provides postretirement health and life insurance benefits to some retired employees as established by contracts with bargaining units or other employment contracts. These contracts state the years of service and age needed to qualify for these postretirement benefits. The contracts also establish the amount the City will contribute towards the purchase of health insurance. Employer contributions are financed on a pay-as-you-go basis. The Plan does not issue a publicly available report.

Pursuant to the provisions of contracts with bargaining units or other employment contracts, former employees who retire from the City and/or eligible dependents, may continue to participate in the City's plan for medical and life insurance coverage. The bargaining unit contract provisions were modified to exclude any employees hired after January 1, 2007 to participate in the City's medical plan upon retirement, but continue to allow for the life insurance coverage. For those eligible employees and/or eligible dependents, the City subsidizes the premium rates paid by the retirees by allowing them to participate in the plan at reduced or blended group (implicitly subsidized) premium rates for both active and retired employees. These rates provide an implicit subsidy for retirees because, on an actuarial basis, their current and future claims are expected to result in higher costs to the plan on average than those of active employees. Additionally, certain retirees receive insurance coverage at a lower (explicitly subsidized) premium rate than active employees. The benefits provided under this defined benefit plan are provided for life. Retirees are required to enroll in the Federal Medicare program for their primary coverage as soon as they are eligible. For the year 2024, the City indirectly contributed \$1,294,413 to the plan.

City of Hibbing, Minnesota
Notes to the Financial Statements
December 31, 2024

Note 8: Postemployment Benefits Other Than Pensions (Continued)

At December 31, 2024, the following employees were covered by the benefit terms:

Inactive Plan Members or Beneficiaries Currently Receiving Benefit Payments	192
Active Plan Members	<u>113</u>
Total Plan Members	<u><u>305</u></u>

B. Actuarial Methods and Assumptions

The City's total OPEB liability of the City of Hibbing was measured as of December 31, 2023, and was determined by an actuarial valuation as of January 1, 2023.

The total OPEB liability in the January 1, 2023 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Discount Rate	3.26%
Expected Long-Term Investment Return	N/A
20-Year Municipal Bond Yield	3.26%
Inflation Rate	3.26%
Medical Trend Rate	(6.4%) for FY2024, gradually declining to 3.70% in FY2073

The discount rate used to measure the total OPEB liability was 3.72 percent.

The assumptions relating to mortality, withdrawal, disability, retirement and spouse age difference have been updated per the PERA 2024 actuarial valuations.

The actuarial assumptions used in the January 1, 2023 valuation were based on input from a variety of published sources of historical and projected future financial data. Each assumption was reviewed for reasonableness with the source information as well as for consistency with the other economic assumptions.

C. Changes in the Total OPEB Liability

	Total OPEB Liability (a)
Balances at December 31, 2023	<u>\$ 29,031,133</u>
Changes for the Year:	
Service cost	206,420
Interest	1,055,794
Changes in assumptions or other inputs	1,496,263
Benefit payments	<u>(1,727,766)</u>
Net Changes	<u>1,030,711</u>
Balances at December 31, 2024	<u><u>\$ 30,061,844</u></u>

City of Hibbing, Minnesota
Notes to the Financial Statements
December 31, 2024

Note 8: Postemployment Benefits Other Than Pensions (Continued)

Since the prior measurement date, the following assumptions changed:

- The discount rate was updated as of December 31, 2023 to 3.72%.
- The health assumptions have been updated based on recent experience and future expectations.

D. Sensitivity of the Total OPEB Liability

The following presents the total OPEB liability of the City, as well as what the City's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage point lower (2.72 percent) or 1-percentage-point higher (4.72 percent) than the current discount rate:

1 Percent Decrease (2.72%)	Current (3.72%)	1 Percent Increase (4.72%)
\$ 32,588,309	\$ 30,061,844	\$ 26,085,004

The following presents the total OPEB liability of the City, as well as what the City's total OPEB liability would be if it were calculated using a Healthcare Cost Trend Rates that is 1-percentage point lower (3.72 percent decreasing to 2.72 percent) or 1-percentage-point higher (3.72 percent increasing to 4.72 percent) than the current discount rate:

1 Percent Decrease (11.1% Decreasing to 2.72%)	Healthcare Cost Trend Rates (12.1% Decreasing to 3.72%)	1 Percent Increase (13.1% Decreasing to 4.72%)
\$ 26,717,474	\$ 30,061,844	\$ 34,099,392

E. OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended December 31, 2024, the City recognized OPEB expense of \$1,030,709. At December 31, 2024, the City reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual Experience	\$ 4,751,504	\$ -
Changes in Actuarial Assumptions	2,507,659	4,336,967
Contributions to OPEB Subsequent to the Measurement Date	1,294,413	-
Total	<u>\$ 8,553,576</u>	<u>\$ 4,336,967</u>

City of Hibbing, Minnesota
Notes to the Financial Statements
December 31, 2024

Note 8: Postemployment Benefits Other Than Pensions (Continued)

Deferred outflows of resources totaling \$1,294,413 related to OPEB resulting from the City's contributions to the plan subsequent to the measurement date will be recognized as a reduction of the OPEB liability in the year ended December 31, 2025. Other amounts reported as deferred outflows and inflows of resources related to the plan will be recognized in OPEB expense as follows:

Year Ended December 31:	
2025	\$ 846,722
2026	1,045,347
2027	446,460
2028	357,577
2029	226,090
Thereafter	-

Discretely Presented Component Unit - PUC

F. Plan Description

The PUC provides health care and dental insurance benefits for retired PUC employees. PUC employees become eligible for such benefits upon retirement. During the year ended December 31, 2024, the PUC expended approximately \$903,770 on benefits for approximately 98 retirees.

G. Actuarial Assumptions

The total OPEB liability was determined using an actuarial valuation date of January 1, 2023 and a measurement date of December 31, 2024. The following assumptions were used in the valuation:

Discount Rate	4.08%
Index Rate	4.08% using 20 year tax exempt municipal bond rate
Inflation Rate	2.50%
Mortality	Mortality rates were based on Pub-2010 Mortality table The mortality improvement scale is Scale MP-2021
Health Care Cost Trend Rate	4.08% - 3.08% over 54 years

H. Changes in the Total OPEB Liability

The PUC's total OPEB liability of \$14,541,066 was measured as of December 31, 2024. Changes in the total OPEB liability is as follows:

	Total OPEB Liability
Balances at December 31, 2023	<u>\$ 16,128,037</u>
Changes for the Year:	
Service cost	296,223
Interest cost	520,818
Effect of assumptions changes or inputs	(1,500,242)
Benefit payments	(903,770)
Net Changes	<u>(1,586,971)</u>
Balances at December 31, 2024	<u><u>\$ 14,541,066</u></u>

City of Hibbing, Minnesota
Notes to the Financial Statements
December 31, 2024

Note 8: Postemployment Benefits Other Than Pensions (Continued)

I. Sensitivity of the Total OPEB Liability

The following presents the total OPEB liability of the PUC, as well as what the PUC's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage point lower (3.08 percent) or 1-percentage-point higher (5.08 percent) than the current discount rate:

1% Decrease 3.08%	Current 4.08%	1% Increase 5.08%
\$ 16,403,252	\$ 14,541,066	\$ 12,994,705

The following presents the total OPEB liability of the PUC, as well as what the PUC's total OPEB liability would be if it were calculated using a Healthcare Cost Trend Rates that is 1-percentage point lower (3.08 percent decreasing to 2.08 percent) or 1-percentage-point higher (5.08 percent increasing to 4.08 percent) than the current discount rate:

1% Decrease (3.08% Decreasing to 2.08%)	Healthcare Cost Trend Rates (4.08% Decreasing to 3.08%)	1% Increase (5.08% Decreasing to 4.08%)
\$ 12,833,644	\$ 14,541,066	\$ 16,646,506

J. OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended December 31, 2024, the PUC recognized OPEB expense (revenue) of \$(456,696). At December 31, 2024, the PUC reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual Experience	\$ -	\$ 846,365
Changes in Actuarial Assumptions	674,169	2,733,687
Total	<u>\$ 674,169</u>	<u>\$ 3,580,052</u>

Amounts reported as deferred outflows and inflows of resources related to the plan will be recognized in OPEB expense as follows:

Year Ended December 31:	
2025	\$ (1,254,063)
2026	(1,238,255)
2027	(413,565)

Note 9: Equity in Joint Venture

Component Unit - Hibbing Public Utilities Commission

The Commission entered into a joint venture with the Virginia Public Utilities Commission to form the Laurentian Energy Authority, LLC (Authority). The Authority is a limited liability company created under Minnesota Statutes, Sections 452.25 and 471.59 and was organized on January 31, 2005, under Minnesota Statutes Chapter 322B. The Authority was created to supply 35 MW of new biomass fueled electricity to Northern States Power Company, an operating subsidiary of Xcel Energy, as well as to supply steam to existing customers of the Hibbing and Virginia Public Utilities Commissions.

Prior to the transaction in August 2023 described below, the management of the business and affairs of the Authority were governed by a Board of Directors. The Board consisted of seven directors. The General Manager, Chairman and Vice Chairman of the Hibbing Public Utilities as well as the General Manager, President and Vice President of the Virginia Public Utilities comprised six seats on the Board. The remaining Board position was elected by a majority of the other directors.

In 2018 the Authority entered into a termination agreement with Northern States Power to cease providing bio massed produced power to Northern States Power. In conjunction with the termination agreement Northern States Power agreed to pay the Authority \$108,500,000 divided into six annual payments.

In 2019 the Authority agreed to transfer ownership of its power production assets to each of its two members. The Commission's share of those assets totaled \$21,110,979 which represented the Authority's remaining book value of those assets. Also, during the year, the Authority distributed equity payments to its two members. The Commission received \$9,041,666 in cash payments from the Authority in 2023 and 2022, representing purchasing power termination payments the Authority received in those years.

The Commission had a 50% ownership interest in the Authority. In August 2023, the Commission purchased the remaining 50% ownership interest from the Virginia Public Utilities Commission for \$759,860 due to the operational benefit the remaining partnership assets had for the Commission's biomass operations. The acquisition date of the transaction was July 1, 2023. At the time of the transaction, the Authority's total net position was \$1,049,195 and the portion purchased was \$524,598. At December 31, 2024, the balances of the Authority are blended into the financial statements of the Commission.

Note 10: Other Information

A. Legal Debt Margin

In accordance with Minnesota statutes, the City may not incur or be subject to net debt in excess of three percent of the market value of taxable property within the City. Net debt is payable solely from ad valorem taxes and, therefore, excludes debt financed partially or entirely by special assessments, enterprise fund revenues or tax increments. As of December 31, 2024, the City is under the legal debt margin.

B. Risk Management

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters.

Workers compensation coverage is provided through a pooled self-insurance program through the League of Minnesota Cities Insurance Trust (LMCIT). The City pays an annual premium to LMCIT. The City is subject to supplemental assessments if deemed necessary by the LMCIT. The LMCIT reinsures through Workers Compensation Reinsurance Association (WCRA) as required by law. The City has a \$1,000 deductible for its workers compensation insurance. The City's workers compensation coverage is retrospectively rated. With this type of coverage, final premiums are determined after loss experience is known. The amount of premium adjustment, if any, is considered immaterial and not recorded until received or paid.

City of Hibbing, Minnesota
Notes to the Financial Statements
December 31, 2024

Note 10: Other Information (Continued)

Property and casualty insurance coverage is provided through a pooled self-insurance program through LMCIT. The City pays an annual premium to the LMCIT. The City is subject to supplemental assessments if deemed necessary by the LMCIT. The LMCIT reinsures through commercial companies for claims in excess of various amounts. For property and casualty coverage, the City has a \$5000 deductible per occurrence with no annual maximum.

The City carries commercial insurance for all other risks of loss, including life, employee health and accident insurance.

There were no settlements in excess of insurance coverage in 2024 and 2023.

The Commission is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions and natural disasters for which the Commission carries commercial insurance. There have been no significant reductions in coverage from prior years and settlements have not exceeded coverage in the past three years.

C. Contingencies, Concentrations and Commitments

The Commission has entered into contracts for the purchase of fuel, including biomass and natural gas, for the purposes of meeting its obligations as a Midcontinent Independent System Operator (MISO) Market Participant, electrical generation owner and public gas system operator.

The agreed upon quantities are based upon current and forecasted needs versus current held supply and MISO capacity accreditation requirement.

Effective June 1, 2022, the Commission began a five year agreement with Minnesota Power to utilize Minnesota Power's 115 KV substation to access the MISO energy and capacity markets. Under the Agreement, the Commission annually accredits the Hibbing Renewable Energy Center through MISO and purchases an additional 6MW of capacity and associated energy from Minnesota Power's Boswell 4 Station.

As of the 2024-2025 MISO Planning Year, MISO implemented a seasonal capacity accreditation construct to determine market participants' capacity shortage and/or excess. For the 2024-2025 Planning Year, the Commission had an average accreditation requirement of 21.1 MW and an average of 32.3 MW capacity available. It is expected that the Commission would maintain its surplus capacity position for the remainder of the term.

The Commission purchases gas and pays for the transportation of the actual gas purchased under a transportation tariff approved by the Federal Energy and Regulatory Commission on Northern Natural Gas' pipeline system. Future gas commitments for the Commission from 2024 to 2028 total \$13.4 million at fixed prices. With current market prices at February 8, 2024, this represents a savings to rate payers of \$1.3 million. The major vendors for the Commission for purchased gas are World Fuel Services Inc, the parent company of its gas broker, WFS Kinnect.

The Commission was involved in legal proceedings as of December 31, 2023. The Commission's insurance carrier is defending the Commission in those proceedings. Although the final outcome is not known at this time, it is believed that any potential negative outcome would not have a material effect to the Commission.

The Commission has incurred expenses in the past related to the cleanup of its former gas plant site. Costs related to complete the cleanup at this time are not known but management does not believe that the Commission will have any significant additional costs based on municipal liability limits of \$400,000.

The Minnesota Pollution Control Agency has indicated it is in agreement with the Commission assessment of the maximum limit.

City of Hibbing, Minnesota
Notes to the Financial Statements
December 31, 2024

Note 10: Other Information (Continued)

D. Tax Increment Districts

The City's tax increment districts are subject to review by the State of Minnesota Office of the State Auditor (OSA). Any disallowed claims or misuse of tax increments could become a liability of the applicable fund. Management has indicated that they are not aware of any instances of noncompliance which would have a material effect on the financial statements.

E. Tax Abatements

The City may enter into tax abatement agreements as authorized by Minnesota Abatement Laws under State Statutes Sections 469.1812, 469.1813 and 469.1815. Any parcel of property in the City qualifies for tax abatement. The City negotiates tax abatement agreements on an individual basis generally with the purpose of adding or retaining employment and, or increasing the tax capacity of the parcel.

The City has tax abatement agreements with three entities as of December 31, 2024:

Purpose	Percentage of City Taxes Abated during 2024	Amount of Taxes Abated during 2024
Provide incentive for real estate development company to complete residential and commercial development project	50 %	\$ 37,743
Provide incentive for real estate development company to complete residential development project	50 %	\$ 13,994

F. Steam Conversion Loan Program

In 2020, the Commission established a loan program for those residential customers wishing to convert their heating systems from steam to gas. The customers were required to go through a loan approval process in order to be eligible for the program. The loans are interest free and the loan repayment terms were open as to customer preferences but were not to exceed a ten year period. The Commission contracted with a local bank to handle the repayment process of the program. As of December 31, 2024, the Commission had outstanding loans of \$225,238 through the program. Subsequent to December 31, 2020 the program was suspended and no new loans are currently being issued.

G. Related Organization

Housing and Redevelopment Authority of Hibbing

The five-member governing body of the Housing and Redevelopment Authority of Hibbing is appointed by the Mayor, with approval of the Council. The City is not financially responsible for the Authority.

During 2024, there were no related party transactions between the City and the Housing and Redevelopment Authority of Hibbing.

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REQUIRED SUPPLEMENTARY INFORMATION

CITY OF HIBBING
HIBBING, MINNESOTA

FOR THE YEAR ENDED
DECEMBER 31, 2024

City of Hibbing, Minnesota
Required Supplementary Information
For the Year Ended December 31, 2024

Schedule of Employer's Share of PERA Net Pension Liability - General Employees Fund

Primary Government

Fiscal Year Ending	City's Proportion of the Net Pension Liability	City's Proportionate Share of the Net Pension Liability (a)	State's Proportionate Share of the Net Pension Liability Associated with the City (b)	Total (a+b)	City's Covered Payroll (c)	City's Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll ((a+b)/c)	Plan Fiduciary Net Position as a Percentage of the Total Net Pension Liability
06/30/24	0.0654 %	\$ 2,419,507	\$ 62,564	\$ 2,482,071	\$ 5,512,307	43.9 %	86.7 %
06/30/23	0.0671	3,752,157	103,509	3,855,666	5,339,143	70.3	83.1
06/30/22	0.0658	5,211,382	152,717	5,364,099	4,926,255	105.8	76.7
06/30/21	0.0651	2,780,062	84,912	2,864,974	4,687,743	59.3	87.0
06/30/20	0.0658	3,945,011	121,598	4,066,609	4,692,600	84.1	79.0
06/30/19	0.0685	3,787,212	117,662	3,904,874	4,845,124	78.2	80.2
06/30/18	0.0704	3,905,503	128,091	4,033,594	2,383,400	163.9	79.5
06/30/17	0.0744	4,749,647	59,683	4,809,330	4,627,480	102.6	75.9
06/30/16	0.0709	5,756,728	75,263	5,831,991	4,495,747	128.0	68.9
06/30/15	0.0732	3,793,604	-	3,793,604	5,271,144	72.0	78.2

Note: Schedule is intended to show 10-year trend. Additional years will be reported as they become available.

Component Unit - Hibbing Public Utilities Commission

Fiscal Year Ending	City's Proportion of the Net Pension Liability	City's Proportionate Share of the Net Pension Liability (a)	State's Proportionate Share of the Net Pension Liability Associated with the City (b)	Total (a+b)	City's Covered Payroll (c)	City's Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll ((a+b)/c)	Plan Fiduciary Net Position as a Percentage of the Total Net Pension Liability
06/30/24	0.0679 %	\$ 2,508,776	\$ 64,872	\$ 2,573,648	\$ 5,549,307	45.2 %	89.1 %
06/30/23	0.0622	3,478,154	95,859	3,574,013	4,756,870	73.1	83.1
06/30/22	0.0585	4,633,219	135,798	4,769,017	4,449,229	104.0	76.7
06/30/21	0.0605	2,538,621	78,965	2,617,586	4,574,751	87.0	63.2
06/30/20	0.0650	3,897,047	120,163	4,017,210	4,636,325	84.0	79.1
06/30/19	0.0696	3,848,028	119,661	3,967,689	4,925,725	78.0	80.2
06/30/18	0.0780	4,327,120	141,834	4,468,954	5,242,301	83.0	79.5
06/30/17	0.0855	5,458,264	68,646	5,526,910	5,515,110	99.0	75.9
06/30/16	0.0907	7,364,392	96,093	7,460,485	5,425,759	136.0	68.9
06/30/15	0.0939	4,866,386	-	4,866,386	5,519,343	88.0	78.2

Note: Schedule is intended to show 10-year trend. Additional years will be reported as they become available.

City of Hibbing, Minnesota
Required Supplementary Information (Continued)
For the Year Ended December 31, 2024

Schedule of Employer's PERA Contributions - General Employees Fund

Primary Government

Year Ending	Statutorily Required Contribution (a)	Contributions in Relation to the Statutorily Required Contribution (b)	Contribution Deficiency (Excess) (a-b)	City's Covered Payroll (c)	Contributions as a Percentage of Covered Payroll (b/c)
12/31/24	\$ 431,370	\$ 431,370	\$ -	\$ 5,751,599	7.50 %
12/31/23	403,071	403,071	-	5,374,279	7.50
12/31/22	387,291	387,291	-	5,163,879	7.50
12/31/21	353,958	353,958	-	4,719,442	7.50
12/31/20	351,886	351,886	-	4,691,813	7.50
12/31/19	359,605	359,605	-	4,794,733	7.50
12/31/18	359,498	359,498	-	4,793,307	7.50
12/31/17	347,061	347,061	-	4,627,480	7.50
12/31/16	337,181	337,181	-	4,495,747	7.50
12/31/15	341,433	341,433	-	4,552,440	7.50

Note: Schedule is intended to show 10-year trend. Additional years will be reported as they become available.

Component Unit - Hibbing Public Utilities Commission

Year Ending	Statutorily Required Contribution (a)	Contributions in Relation to the Statutorily Required Contribution (b)	Contribution Deficiency (Excess) (a-b)	City's Covered Payroll (c)	Contributions as a Percentage of Covered Payroll (b/c)
12/31/24	\$ 427,487	\$ 427,487	\$ -	\$ 5,707,086	7.50 %
12/31/23	389,966	389,966	-	5,410,488	7.50
12/31/22	343,997	343,997	-	4,576,939	7.50
12/31/21	322,630	322,630	-	4,452,624	7.50
12/31/20	345,036	345,036	-	4,601,631	7.50
12/31/19	361,207	361,207	-	4,816,386	7.50
12/31/18	377,111	377,111	-	5,028,369	7.50
12/31/17	410,463	410,463	-	5,457,721	7.50
12/31/16	415,642	415,642	-	5,541,887	7.50
12/31/15	420,637	420,637	-	5,608,485	7.50

Note: Schedule is intended to show 10-year trend. Additional years will be reported as they become available.

City of Hibbing, Minnesota
Required Supplementary Information (Continued)
For the Year Ended December 31, 2024

Notes to the Required Supplementary Information - General Employees Fund

Changes in Actuarial Assumptions

2024- Rates and merit and seniority were adjusted, resulting in slightly higher rates. Assumed rates of retirement were adjusted as follows: increase the rate of assumed unreduced retirements, slight adjustments to Rule of 90 retirement rates, and slight adjustments to early retirement rates for Tier 1 and Tier 2 members. Minor increase in assumed withdrawals for males and females. Lower rates of disability. Continued use of Pub-2010 general mortality tables with slight rate adjustments as recommended in the most recent experience study. Minor changes to form of payment assumptions for male and female retirees. Minor changes to assumptions made with respect to missing participant data.

2023 - The investment return assumption and single discount rate were changed from 6.5 percent to 7.00 percent.

2022 - The mortality improvement scale was changed from Scale MP-2020 to Scale MP-2021

2021 - The investment return and single discount rates were changed from 7.50 percent to 6.50 percent, for financial reporting purposes. The mortality improvement scale was changed from Scale MP-2019 to Scale MP-2020.

2020 - The price inflation assumption was decreased from 2.50% to 2.25%. The payroll growth assumption was decreased from 3.25% to 3.00%. Assumed salary increase rates were changed as recommended in the June 30, 2019 experience study. The net effect is assumed rates that average 0.25% less than previous rates. Assumed rates of retirement were changed as recommended in the June 30, 2019 experience study. The changes result in more unreduced (normal) retirements and slightly fewer Rule of 90 and early retirements. Assumed rates of termination were changed as recommended in the June 30, 2019 experience study. The new rates are based on service and are generally lower than the previous rates for years 2-5 and slightly higher thereafter. Assumed rates of disability were changed as recommended in the June 30, 2019 experience study. The change results in fewer predicted disability retirements for males and females. The base mortality table for healthy annuitants and employees was changed from the RP-2014 table to the Pub-2010 General Mortality table, with adjustments. The base mortality table for disabled annuitants was changed from the RP-2014 disabled annuitant mortality table to the PUB-2010 General/Teacher disabled annuitant mortality table, with adjustments. The mortality improvement scale was changed from Scale MP-2018 to Scale MP-2019. The assumed spouse age difference was changed from two years older for females to one year older. The assumed number of married male new retirees electing the 100% Joint & Survivor option changed from 35% to 45%. The assumed number of married female new retirees electing the 100% Joint & Survivor option changed from 15% to 30%. The corresponding number of married new retirees electing the Life annuity option was adjusted accordingly.

2019 - The mortality projection scale was changed from MP-2017 to MP-2018.

2018 - The mortality projection scale was changed from MP-2015 to MP-2017. The assumed benefit increase was changed from 1.00 percent per year through 2044 and 2.50 percent per year thereafter to 1.25 percent per year.

2017 - The Combined Service Annuity (CSA) loads were changed from 0.8 percent for active members and 60 percent for vested and non-vested deferred members. The revised CSA loads are now 0.0 percent for active member liability, 15.0 percent for vested deferred member liability and 3.0 percent for non-vested deferred member liability. The assumed post-retirement benefit increase rate was changed from 1.0 percent per year for all years to 1.0 percent per year through 2044 and 2.5 percent per year thereafter.

2016 - The assumed post-retirement benefit increase rate was changed from 1.0 percent per year through 2035 and 2.5 percent per year thereafter to 1.0 percent per year for all future years. The assumed investment return was changed from 7.9 percent to 7.5 percent. The single discount rate was changed from 7.9 percent to 7.5 percent. Other assumptions were changed pursuant to the experience study dated June 30, 2015. The assumed future salary increases, payroll growth and inflation were decreased by 0.25 percent to 3.25 percent for payroll growth and 2.50 percent for inflation.

2015 - The assumed post-retirement benefit increase rate was changed from 1.0 percent per year through 2030 and 2.5 percent per year thereafter to 1.0 percent per year through 2035 and 2.5 percent per year thereafter.

City of Hibbing, Minnesota
Required Supplementary Information (Continued)
For the Year Ended December 31, 2024

Notes to the Required Supplementary Information - General Employees Fund (Continued)

Changes in Plan Provisions

2024 - The worker's compensation offset for disability benefits was eliminated. The actuarial equivalent factors updated to reflect the changes in assumptions.

2023 - An additional one-time direct state aid contribution of \$170.1 million will be contributed to the Plan on October 1, 2023. The vesting period of those hired after June 30, 2010, was changed from five years of allowable service to three years of allowable service. The benefit increase delay for early retirements on or after January 1, 2024, was eliminated. A one-time, non-compounding benefit increase of 2.5 percent minus the actual 2024 adjustment will be payable in a lump sum for calendar year 2024 by March 31, 2024.

2022 - There were no changes in plan provisions since the previous valuation.

2021 - There were no changes in plan provisions since the previous valuation.

2020 - Augmentation for current privatized members was reduced to 2.0% for the period July 1, 2020 through December 31, 2023 and 0.0% after. Augmentation was eliminated for privatizations occurring after June 30, 2020.

2019 - The employer supplemental contribution was changed prospectively, decreasing from \$31.0 million to \$21.0 million per year. The state's special funding contribution was changed prospectively, requiring \$16.0 million due per year through 2031.

2018 - The augmentation adjustment in early retirement factors is eliminated over a five-year period starting July 1, 2019, resulting in actuarial equivalence after June 30, 2024. Interest credited on member contributions decreased from 4.00 percent to 3.00 percent, beginning July 1, 2018. Deferred augmentation was changed to 0.00 percent, effective January 1, 2019. Augmentation that has already accrued for deferred members will still apply. Contribution stabilizer provisions were repealed. Postretirement benefit increases were changed from 1.00 percent per year with a provision to increase to 2.50 percent upon attainment of 90.00 percent funding ratio to 50.00 percent of the Social Security Cost of Living Adjustment, not less than 1.00 percent and not more than 1.50 percent, beginning January 1, 2019. For retirements on or after January 1, 2024, the first benefit increase is delayed until the retiree reaches normal retirement age; does not apply to Rule of 90 retirees, disability benefit recipients, or survivors. Actuarial equivalent factors were updated to reflect revised mortality and interest assumptions.

2016 - There were no changes in plan provisions since the previous valuation.

2017 - The State's contribution for the Minneapolis Employees Retirement Fund equals \$16,000,000 in 2017 and 2018, and \$6,000,000 thereafter. The Employer Supplemental Contribution for the Minneapolis Employees Retirement Fund changed from \$21,000,000 to \$31,000,000 in calendar years 2019 to 2031. The state's contribution changed from \$16,000,000 to \$6,000,000 in calendar years 2019 to 2031.

2015 - On January 1, 2015, the Minneapolis Employees Retirement Fund was merged into the General Employees Fund, which increased the total pension liability by \$1.1 billion and increased the fiduciary plan net position by \$892 million. Upon consolidation, state and employer contributions were revised.

City of Hibbing, Minnesota
Required Supplementary Information (Continued)
For the Year Ended December 31, 2024

Schedule of Employer's Share of PERA Net Pension Liability - Police and Fire Fund

Fiscal Year Ending	City's Proportion of the Net Pension Liability	City's Proportionate Share of the Net Pension Liability (a)	State's Proportionate Share of the Net Pension Liability Associated with the City (b)	Total (a+b)	City's Covered Payroll (c)	City's Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll ((a+b)/c)	Plan Fiduciary Net Position as a Percentage of the Total Net Pension Liability
06/30/24	0.3296 %	\$ 4,336,274	\$ 165,297	\$ 4,501,571	\$ 4,564,131	95.0 %	87.0 %
06/30/23	0.3372	5,823,006	234,566	6,057,572	4,427,809	131.5	86.5
06/30/22	0.3507	15,261,079	666,651	15,927,730	4,254,707	358.7	70.5
06/30/21	0.3447	2,660,719	119,620	2,780,339	4,079,518	65.2	93.7
06/30/20	0.3611	4,759,684	112,128	4,871,812	4,078,664	116.7	87.2
06/30/19	0.3409	3,629,225	-	3,629,225	3,597,920	100.9	89.3
06/30/18	0.3386	3,609,127	-	3,609,127	1,774,469	203.4	88.8
06/30/17	0.3540	4,779,421	-	4,779,421	3,540,481	135.0	85.4
06/30/16	0.3430	13,765,187	-	13,765,187	3,409,037	403.8	63.9
06/30/15	0.3600	4,090,442	-	4,090,442	3,556,411	115.0	86.6

Note: Schedule is intended to show 10-year trend. Additional years will be reported as they become available.

Schedule of Employer's PERA Contributions - Police and Fire Fund

Year Ending	Statutorily Required Contribution (a)	Contributions in Relation to the Statutorily Required Contribution (b)	Contribution Deficiency (Excess) (a-b)	City's Covered Payroll (c)	Contributions as a Percentage of Covered Payroll (b/c)
12/31/24	\$ 865,999	\$ 865,999	\$ -	\$ 4,892,652	17.70 %
12/31/23	785,093	785,093	-	4,435,555	17.70
12/31/22	765,127	765,127	-	4,322,753	17.70
12/31/21	741,673	741,673	-	4,190,245	17.70
12/31/20	709,410	709,410	-	4,007,964	17.70
12/31/19	659,645	659,645	-	3,891,713	16.95
12/31/18	585,350	585,350	-	3,613,272	16.20
12/31/17	573,558	573,558	-	3,540,481	16.20
12/31/16	552,264	552,264	-	3,409,037	16.20
12/31/15	558,305	558,305	-	3,446,327	16.20

Note: Schedule is intended to show 10-year trend. Additional years will be reported as they become available.

City of Hibbing, Minnesota
Required Supplementary Information (Continued)
For the Year Ended December 31, 2024

Notes to the Required Supplementary Information - Police and Fire Fund

Changes in Actuarial Assumptions

2024 - There were no changes in actuarial assumptions since the previous valuation.

2023 - The investment return assumption was changed from 6.5 percent to 7.00 percent. The single discount rate changed from 5.4 percent to 7.0 percent.

2022 - The mortality improvement scale was changed from Scale MP-2020 to Scale MP-2021. The single discount rate changed from 6.50 percent to 5.40 percent.

2021 - The investment return and single discount rates were changed from 7.50 percent to 6.50 percent, for financial reporting purposes. The inflation assumption was changed from 2.50 percent to 2.25 percent. The payroll growth assumption was changed from 3.25 percent to 3.00 percent. The base mortality table for healthy annuitants and employees was changed from the RP-2014 table to the Pub-2010 Public Safety Mortality table. The mortality improvement scale was changed from MP-2019 to MN-2020. The base mortality table for disabled annuitants was changed from the RP-2014 healthy annuitant mortality table (with future mortality improvement according to Scale MP-2019) to the Pub-2010 Public Safety disabled annuitant mortality table (with future mortality improvement according to Scale MP-2020). Assumed rates of salary increase were modified as recommended in the July 14, 2020 experience study. The overall impact is a decrease in gross salary increase rates. Assumed rates of retirement were changed as recommended in the July 14, 2020 experience study. The changes result in slightly more unreduced retirements and fewer assumed early retirements. Assumed rates of withdrawal were changed from select and ultimate rates to service-based rates. The changes result in more assumed terminations. Assumed rates of disability were increased for ages 25-44 and decreased for ages over 49. Overall, proposed rates result in more projected disabilities. Assumed percent married for active female members was changed from 60 percent to 70 percent. Minor changes to form of payment assumptions were applied.

2020 - The mortality projection scale was changed from MP-2018 to MP-2019.

2019 - The mortality projection scale was changed from MP-2017 to MP-2018.

2018 - The mortality projection scale was changed from MP-2016 to MP-2017. As set by statute, the assumed post-retirement benefit increase was changed from 1.0 percent per year through 2064 and 2.5 percent per year, thereafter, to 1.0 percent for all years, with no trigger.

2017 - Assumed salary increases were changed as recommended in the June 30, 2016 experience study. The net effect is proposed rates that average 0.34 percent lower than the previous rates. Assumed rates of retirement were changed, resulting in fewer retirements. The Combined Service Annuity (CSA) load was 30 percent for vested and non-vested deferred members. The CSA has been changed to 33 percent for vested members and 2 percent for non-vested members. The base mortality table for healthy annuitants was changed from the RP-2000 fully generational table to the RP-2014 fully generational table (with a base year of 2006), with male rates adjusted by a factor of 0.96. The mortality improvement scale was changed from Scale AA to Scale MP-2016. The base mortality table for disabled annuitants was changed from the RP-2000 disabled mortality table to the mortality tables assumed for healthy retirees. Assumed termination rates were decreased to 3.0 percent for the first three years of service. Rates beyond the select period of three years were adjusted, resulting in more expected terminations overall. Assumed percentage of married female members was decreased from 65 percent to 60 percent. Assumed age difference was changed from separate assumptions for male members (wives assumed to be three years younger) and female members (husbands assumed to be four years older) to the assumption that males are two years older than females. The assumed percentage of female members electing joint and survivor annuities was increased. The assumed post-retirement benefit increase rate was changed from 1.00 percent for all years to 1.00 percent per year through 2064 and 2.50 percent thereafter. The single discount rate was changed from 5.6 percent to 7.5 percent.

City of Hibbing, Minnesota
Required Supplementary Information (Continued)
For the Year Ended December 31, 2024

Notes to the Required Supplementary Information - Police and Fire Fund (Continued)

2016 - The assumed post-retirement benefit increase rate was changed from 1.0 percent per year through 2037 and 2.5 percent per year thereafter to 1.0 percent per year for all future years. The assumed investment return was changed from 7.9 percent to 7.5 percent. The single discount rate was changed from 7.9 percent to 5.6 percent. The assumed future salary increases, payroll growth and inflation were decreased by 0.25 percent to 3.25 percent for payroll growth and 2.50 percent for inflation.

2015 - The assumed post-retirement benefit increase rate was changed from 1.0 percent per year through 2030 and 2.5 percent per year thereafter to 1.0 percent per year through 2037 and 2.5 percent per year thereafter.

Changes in Plan Provisions

2024 - The State contribution of \$9 million per year will continue until the earlier of 1) both the Police and Fire Plan and the State Patrol Retirement Fund attain 90.0 percent funded status for three consecutive years (on an actuarial value of asset basis) or 2) July 1, 2048. The additional \$9 million contribution will continue until the Police and Fire Plan is fully funded for a minimum of three consecutive years on an actuarial value of assets basis, or July 1, 2048, whichever is earlier. The contribution was previously due to expire upon attainment of fully funded status on an actuarial value of assets basis for one year (or July 1, 2048 if earlier).

2023 - Additional one-time direct state aid contribution of 19.4 million will be contributed to the Plan on October 1, 2023. Vesting requirement for new hires after June 30, 2014, was changed from a graded 20-year vesting schedule to a graded 10-year vesting schedule, with 50 percent vesting after five years, increasing incrementally to 100% after 10 years. A one-time, non-compounding benefit increase of 3.0 percent will be payable in a lump sum for calendar year 2024 by March 31, 2024. Psychological treatment is required effective July 1, 2023, prior to approval for a duty disability benefit for a psychological condition relating to the member's occupation. The total and permanent duty disability benefit was increased, effective July 1, 2023.

2022 - There were no changes in plan provisions since the previous valuation.

2021 - There were no changes in plan provisions since the previous valuation.

2020 - There were no changes in plan provisions since the previous valuation.

2019 - There were no changes in plan provisions since the previous valuation.

2018 - As set by statute, the assumed post-retirement benefit increase was changed from 1.0 percent per year through 2064 and 2.5 percent per year, thereafter, to 1.0 percent for all years, with no trigger. An end date of July 1, 2048 was added to the existing \$9.0 million state contribution. New annual state aid will equal \$4.5 million in fiscal years 2019 and 2020, and \$9.0 million thereafter until the plan reaches 100 percent funding, or July 1, 2048, if earlier. Member contributions were changed from 10.80 percent to 11.30 percent of pay, effective January 1, 2019 and 11.80 percent of pay, effective January 1, 2020. Employer contributions were changed from 16.20 percent to 16.95 percent of pay, effective January 1, 2019 and 17.70 percent of pay, effective January 1, 2020. Interest credited on member contributions decreased from 4.00 percent to 3.00 percent, beginning July 1, 2018. Deferred augmentation was changed to 0.00 percent, effective January 1, 2019. Augmentation that has already accrued for deferred members will still apply. Actuarial equivalent factors were updated to reflect revised mortality and interest assumptions.

City of Hibbing, Minnesota
Required Supplementary Information (Continued)
For the Year Ended December 31, 2024

Notes to the Required Supplementary Information - Police and Fire Fund (Continued)

2017 - Assumed salary increases were changed as recommended in the June 30, 2016 experience study. The net effect is proposed rates that average 0.34 percent lower than the previous rates. Assumed rates of retirement were changed, resulting in fewer retirements. The combined service annuity (CSA) load was 30.00 percent for vested and non-vested, deferred members. The CSA has been changed to 33.00 percent for vested members and 2.00 percent for non-vested members. The base mortality table for healthy annuitants was changed from the RP-2000 fully generational table to the RP-2014 fully generational table (with a base year of 2006), with male rates adjusted by a factor of 0.96. The mortality improvement scale was changed from Scale AA to Scale MP-2016. The base mortality table for disabled annuitants was changed from the RP-2000 disabled mortality table to the mortality tables assumed for healthy retirees. Assumed termination rates were decreased to 3.00 percent for the first three years of service. Rates beyond the select period of three years were adjusted, resulting in more expected terminations overall. Assumed percentage of married female members was decreased from 65.00 percent to 60.00 percent. Assumed age difference was changed from separate assumptions for male members (wives assumed to be three years younger) and female members (husbands assumed to be four years older) to the assumption that males are two years older than females. The assumed percentage of female members electing joint and survivor annuities was increased. The assumed postretirement benefit increase rate was changed from 1.00 percent for all years to 1.00 percent per year through 2064 and 2.50 percent thereafter. The single discount rate was changed from 5.60 percent per annum to 7.50 percent per annum.

2016 - There were no changes in plan provisions since the previous valuation.

2015 - The post-retirement benefit increase to be paid after attainment of the 90 percent funding threshold was changed, from inflation up to 2.5 percent, to a fixed rate of 2.5 percent.

City of Hibbing, Minnesota
Required Supplementary Information (Continued)

Schedule of Changes in the Fire Relief Association's Net Pension Liability (Asset) and Related Ratios

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Total Pension Liability										
Service cost	\$ 8,001	\$ 7,652	\$ 7,288	\$ 8,999	\$ 8,737	\$ 11,290	\$ 10,961	\$ 11,412	\$ 11,079	\$ 10,552
Interest	6,586	6,618	6,548	6,411	6,144	6,820	6,601	6,699	6,418	6,433
Differences between expected and actual experience	-	(15,012)	-	(11)	-	(17,841)	-	(4,341)	116,400	-
Changes of assumptions	-	1	1,518	2,835	-	39	-	12	-	-
Benefit payments, including refunds of employee contributions	-	(448)	(27,900)	-	(19,593)	(2,948)	(24,086)	(6,490)	(135,968)	(15,729)
Net Change in Total Pension Liability	14,587	(1,189)	(12,546)	18,234	(4,712)	(2,640)	(6,524)	7,292	(2,071)	1,256
Total Pension Liability - January 1	123,726	124,915	137,461	119,227	123,939	126,579	133,103	125,811	127,882	126,626
Total Pension Liability - December 31 (a)	\$ 138,313	\$ 123,726	\$ 124,915	\$ 137,461	\$ 119,227	\$ 123,939	\$ 126,579	\$ 133,103	\$ 125,811	\$ 127,882
Plan Fiduciary Net Position										
Contributions - state	29,104	27,040	25,691	25,864	26,382	24,973	25,566	24,280	28,587	12,484
Net investment income	35,300	39,434	(58,132)	26,336	24,004	38,997	(16,336)	14,938	5,008	(10,853)
Benefit payments, including refunds of employee contributions	-	(448)	(27,900)	-	(19,593)	(2,948)	(24,086)	(6,490)	(135,968)	(15,729)
Administrative expense	(5,735)	(1,886)	(3,590)	(6,526)	(4,724)	(3,412)	(7,203)	(6,141)	(4,015)	(2,946)
Other	-	1,000	-	(2,894)	-	-	79	-	38,769	0
Net Change in Plan Fiduciary Net Position	58,669	65,140	(63,931)	42,780	26,069	57,610	(21,980)	26,587	(67,619)	(17,044)
Plan Fiduciary Net Position - January 1	378,198	313,058	376,989	334,209	308,140	250,530	272,510	245,923	313,542	330,586
Plan Fiduciary Net Position - December 31 (b)	\$ 436,867	\$ 378,198	\$ 313,058	\$ 376,989	\$ 334,209	\$ 308,140	\$ 250,530	\$ 272,510	\$ 245,923	\$ 313,542
Fire Relief's Net Pension Liability (Asset) - December 31 (a-b)	\$ (298,554)	\$ (254,472)	\$ (188,143)	\$ (239,528)	\$ (214,982)	\$ (184,201)	\$ (123,951)	\$ (139,407)	\$ (120,112)	\$ (185,660)
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability (b/a)	315.85%	305.67%	250.62%	274.25%	280.31%	248.62%	197.92%	204.74%	195.47%	245.18%
Covered-employee Payroll	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Fire Relief's Net Pension Liability (Asset) as a Percentage of Covered-employee Payroll	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

City of Hibbing, Minnesota
Required Supplementary Information (Continued)
For the Year Ended December 31, 2024

Schedule of Employer's Fire Relief Association Contributions

Year Ending	Actuarial Determined Contribution (a)	Actual Contributions Paid (b)	Contribution Deficiency (Excess) (a-b)
12/31/24	\$ 29,104	\$ 29,104	\$ -
12/31/23	27,040	27,040	-
12/31/22	25,691	25,691	-
12/31/21	25,864	25,864	-
12/31/20	26,382	26,382	-
12/31/19	24,973	24,973	-
12/31/18	25,566	25,566	-
12/31/17	24,280	24,280	-
12/31/16	28,587	28,587	-
12/31/15	12,484	12,484	-

Note: Schedule is intended to show 10-year trend. Additional years will be reported as they become available.

Schedule of Changes in the City's Total OPEB Liability and Related Ratios

Primary Government

	2024	2023	2022	2021	2020	2019
Total OPEB Liability						
Service cost	\$ 206,420	\$ 281,812	\$ 271,691	\$ 371,686	\$ 258,942	\$ 441,305
Interest	1,055,794	589,736	617,904	793,399	1,026,040	952,784
Effect of economic/demographic gains or losses	-	5,764,030	-	2,057,367	-	-
Changes in assumptions	1,496,263	(5,181,511)	222,485	(1,211,246)	4,244,880	(2,349,774)
Benefit payments	(1,727,766)	(1,530,373)	(1,749,571)	(1,690,100)	(1,727,593)	(1,345,948)
Net Change in Total OPEB Liability	1,030,711	(76,306)	(637,491)	321,106	3,802,269	(2,301,633)
Total OPEB Liability - Beginning	29,031,133	29,107,439	29,744,930	29,423,824	25,621,555	27,923,188
Total OPEB Liability - Ending	<u>\$ 30,061,844</u>	<u>\$ 29,031,133</u>	<u>\$ 29,107,439</u>	<u>\$ 29,744,930</u>	<u>\$ 29,423,824</u>	<u>\$ 25,621,555</u>
Covered - Employee Payroll	N/A	N/A	N/A	N/A	N/A	N/A
City's Total OPEB Liability as a Percentage of Covered Employee Payroll	N/A %	N/A %	N/A %	N/A %	N/A %	N/A %

Changes in Assumptions:

2023

The discount rate was updated as of December 31, 2023 to 3.26%

Note: Schedule is intended to show 10-year trend. Additional years will be reported as they become available.

Note: Schedule is intended to show 10-year trend. Additional years will be reported as they become available.

City of Hibbing, Minnesota
Required Supplementary Information (Continued)
For the Year Ended December 31, 2024

Schedule of Changes in the City's Total OPEB Liability and Related Ratios (Continued)

Component Unit - Hibbing Public Utilities Commission

	2024	2023	2022	2021	2020	2019
Total OPEB Liability						
Service cost	\$ 296,223	\$ 276,170	\$ 623,529	\$ 597,214	\$ 561,246	\$ 383,407
Interest	520,818	610,696	429,946	456,552	531,232	787,841
Changes in benefit terms	-	-	-	-	-	-
Differences between expected and actual experience	-	(453,865)	-	(1,100,781)	-	(3,616,791)
Changes in assumptions	(1,500,242)	30,279	(4,289,364)	181,569	1,882,985	3,292,183
Benefit payments	(903,770)	(942,596)	(804,734)	(845,235)	(881,213)	(820,675)
Net Change in Total OPEB Liability	(1,586,971)	(479,316)	(4,040,623)	(710,681)	2,094,250	25,965
Total OPEB Liability - Beginning	16,128,037	16,607,353	20,647,976	21,358,657	19,264,407	19,238,442
Total OPEB Liability - Ending	<u>\$ 14,541,066</u>	<u>\$ 16,128,037</u>	<u>\$ 16,607,353</u>	<u>\$ 20,647,976</u>	<u>\$ 21,358,657</u>	<u>\$ 19,264,407</u>
Covered - Employee Payroll	\$ 3,153,000	\$ 4,449,229	\$ 4,576,939	\$ 4,576,939	\$ 4,592,402	\$ 4,967,680
City/ Total OPEB Liability as a Percentage of Covered Employee Payroll	461.18 %	362.49 %	362.85 %	451.13 %	465.09 %	387.79 %

The PUC does not have a formal funding policy and does not calculate an Actuarially Determined Contribution (ADC).
As such the disclosure of a Schedule of Contributions is not required.

The Commission does not have funds placed in a trust to offset the total OPEB liability. As such a schedule of investment returns is not required.

Note: Schedule is intended to show 10-year trend. Additional years will be reported as they become available.

Note: Schedule is intended to show 10-year trend. Additional years will be reported as they become available.

City of Hibbing, Minnesota
Required Supplementary Information (Continued)
For the Year Ended December 31, 2024

Notes to the Required Supplementary Information - Modified Approach for City Streets and Trails Infrastructure Capital Assets

In accordance with GASB Statement No. 34, the City is required to account for and report infrastructure capital assets. The City defines infrastructure as the basic physical assets that allow the City to function and are utilized primarily by the public. They provide future economic benefit for a minimum of two years. Infrastructure assets are capital assets that normally are stationary in nature and normally can be preserved for a significantly greater number of years than other capital assets. The City's major infrastructure systems include streets, gravel roads, sidewalks, and bridges.

The City has elected to use a "Modified Approach" as defined by GASB Statement No. 34 for infrastructure reporting for its gravel roads. Under GASB Statement No. 34, eligible infrastructure capital assets are not required to be depreciated under the following requirements: Roads are graded, dust control applied, travel speeds up to legal speed limit.

The City manages the eligible infrastructure capital assets using an asset management system with characteristics of (1) an up-to-date inventory; (2) performed condition assessments and summarized the results using a measurement scale; and (3) estimated annual amount to maintain and preserve at the established condition assessment level.

The City documents that the eligible infrastructure capital assets are being preserved approximately at or above the established and disclosed condition assessment level.

The City commissioned a physical condition assessment of its gravel roads as of summer 2023. This condition assessment will be performed at least every three years. The study assists the City by providing current inspection data used to evaluate current road conditions. This helps to maintain a City-defined desirable level of road performance while optimizing the expenditure of limited fiscal resources. The entire gravel road network within the City is composed of approximately 65 miles of gravel road.

A visual inspection of all gravel roads was conducted to assess the existing condition of each of the individual gravel roads. Upon completion of the inspection, a level based on the condition is assessed to each gravel road based on the following criteria:

<u>Condition</u>	<u>Criteria</u>	<u>Level</u>
Poor	Road may have extreme potholes, standing or running water, soft spots, travel speeds below 5 mph or the road may be impassible.	1
Fair	Roads may have some potholes or puddles, minor soft spots, travel speeds up to 30 mph.	2
Good	Roads are in generally good condition, graded, travel speeds up to 45 mph.	3
Excellent	Roads are graded, dust control applied, travel speeds up to legal speed limit.	4

City of Hibbing, Minnesota
Required Supplementary Information (Continued)
For the Year Ended December 31, 2024

Notes to the Required Supplementary Information - Modified Approach for City Streets and Trails Infrastructure Capital Assets (Continued)

Except in the condition of an extreme weather condition, rain storm, or flooded condition, the City of Hibbing will maintain gravel roads at a condition of Level 3. As of December 31, 2024, the City's gravel roads all rated at a Level 3.

The estimated budget required to preserve gravel roads to this condition for the years 2024 and 2025 are \$377,500 and \$382,500, respectively.

A schedule of the estimated annual amount calculated to maintain and preserve its gravel roads at the current level compared to actual expenditures for gravel road maintenance for the years ended December 31, 2006 through December 31, 2024 is presented below:

<u>Year</u>	<u>Estimated Annual Expenditures</u>	<u>Actual Expenditures</u>	<u>Funded by General Fund</u>
2006	\$ 125,000	\$ 141,244	\$ 141,244
2007	132,832	146,959	146,959
2008	139,680	150,345	150,345
2009	175,311	192,151	192,151
2010	175,311	183,088	183,088
2011	180,000	331,896	331,896
2012	200,000	362,118	362,118
2013	200,000	379,983	379,983
2014	306,000	324,888	324,888
2015	317,445	305,000	305,000
2016	356,000	328,000	328,000
2017	341,000	332,000	332,000
2018	356,000	365,000	365,000
2019	386,500	386,500	386,500
2020	386,500	386,500	386,500
2021	386,500	386,500	386,500
2022	386,500	386,500	386,500
2023	330,000	180,000	180,000
2024	139,356	125,696	125,696

COMBINING AND INDIVIDUAL FUND
FINANCIAL STATEMENTS AND SCHEDULES

CITY OF HIBBING
HIBBING, MINNESOTA

FOR THE YEAR ENDED
DECEMBER 31, 2024

City of Hibbing, Minnesota
Nonmajor Governmental Funds
Combining Balance Sheet
December 31, 2024

	Special Revenue	Capital Projects	Debt Service	Total Nonmajor Governmental Funds
Assets				
Cash and temporary investments	\$ 685,196	\$ 2,391,780	\$ 1,398,751	\$ 4,475,727
Receivables				
Taxes	8,066	15,309	8,204	31,579
Accounts	-	14,333	-	14,333
Special assessments	-	314,341	-	314,341
Due from other governments	80	1,265,834	-	1,265,914
Due from other funds	-	411,549	-	411,549
Prepaid items	465	-	-	465
Total Assets	<u>\$ 693,807</u>	<u>\$ 4,413,146</u>	<u>\$ 1,406,955</u>	<u>\$ 6,513,908</u>
Liabilities				
Accounts payable	\$ 10,082	\$ 3,302	\$ 2,750	\$ 16,134
Due to other funds	-	470,816	-	470,816
Due to other governments	6,476	62,415	-	68,891
Accrued salaries payable	1,570	-	-	1,570
Contracts payable	-	36,696	-	36,696
Unearned revenue	23,960	82,505	207,550	314,015
Total Liabilities	<u>42,088</u>	<u>655,734</u>	<u>210,300</u>	<u>908,122</u>
Deferred Inflows of Resources				
Unavailable revenue - special assessments	-	205,004	-	205,004
Fund Balances				
Nonspendable	465	-	-	465
Restricted	-	2,849,920	1,196,655	4,046,575
Committed	651,254	94,576	-	745,830
Assigned	-	313,988	-	313,988
Unassigned	-	(470,816)	-	(470,816)
Total Fund Balances	<u>651,719</u>	<u>2,787,668</u>	<u>1,196,655</u>	<u>4,636,042</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 693,807</u>	<u>\$ 4,413,146</u>	<u>\$ 1,406,955</u>	<u>\$ 6,513,908</u>

City of Hibbing, Minnesota
Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures and
Changes in Fund Balances
For the Year Ended December 31, 2024

	Special Revenue	Capital Projects	Debt Service	Total Nonmajor Governmental Funds
Revenues				
Taxes	\$ 585,741	\$ 1,307,637	\$ 595,694	\$ 2,489,072
Intergovernmental	67,197	1,293,076	222,357	1,582,630
Charges for services	5,799	36,200	-	41,999
Special assessments	-	52,243	-	52,243
Contributions and donations	20,834	68,669	-	89,503
Investment earnings	6,364	86,371	34,174	126,909
Total Revenues	<u>685,935</u>	<u>2,844,196</u>	<u>852,225</u>	<u>4,382,356</u>
Expenditures				
Current				
Culture and recreation	807,595	35,650	-	843,245
Capital outlay				
Public works	-	2,397,105	-	2,397,105
Culture and recreation	-	82,989	-	82,989
Housing and economic development	-	1,004,259	-	1,004,259
Debt service				
Principal	12,762	-	454,000	466,762
Interest and other	544	-	73,371	73,915
Total Expenditures	<u>820,901</u>	<u>3,520,003</u>	<u>527,371</u>	<u>4,868,275</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(134,966)</u>	<u>(675,807)</u>	<u>324,854</u>	<u>(485,919)</u>
Other Financing Sources (Uses)				
Transfers in	358,896	1,305,149	-	1,664,045
Transfers out	-	(427,964)	(37,338)	(465,302)
Total Other Financing Sources (Uses)	<u>358,896</u>	<u>877,185</u>	<u>(37,338)</u>	<u>1,198,743</u>
Net Change in Fund Balances	<u>223,930</u>	<u>201,378</u>	<u>287,516</u>	<u>712,824</u>
Fund Balances, January 1, as previously reported	427,789	1,553,791	909,139	2,890,719
Change within the financial reporting entity (Major to Nonmajor Fund)	<u>-</u>	<u>1,032,499</u>	<u>-</u>	<u>1,032,499</u>
Fund Balances, January 1, as adjusted	<u>427,789</u>	<u>2,586,290</u>	<u>909,139</u>	<u>3,923,218</u>
Fund Balances, December 31	<u>\$ 651,719</u>	<u>\$ 2,787,668</u>	<u>\$ 1,196,655</u>	<u>\$ 4,636,042</u>

City of Hibbing, Minnesota
Nonmajor Special Revenue Funds
Combining Balance Sheet
December 31, 2024

	211	220	221	225	421	
	Library	Housing Incentive	Housing Trust	Small Cities Development	Minnesota Investment Revolving Loans	Total
Assets						
Cash and temporary investments	\$ 336,870	\$ 55,909	\$ 178,672	\$ 28,692	\$ 85,053	\$ 685,196
Receivables						
Taxes	8,066	-	-	-	-	8,066
Due from other governments	80	-	-	-	-	80
Prepaid items	465	-	-	-	-	465
Total Assets	<u>\$ 345,481</u>	<u>\$ 55,909</u>	<u>\$ 178,672</u>	<u>\$ 28,692</u>	<u>\$ 85,053</u>	<u>\$ 693,807</u>
Liabilities						
Accounts and other payables	\$ 10,082	\$ -	\$ -	\$ -	\$ -	\$ 10,082
Due to other governments	6,476	-	-	-	-	6,476
Accrued salaries payable	1,570	-	-	-	-	1,570
Unearned revenue	23,960	-	-	-	-	23,960
Total Liabilities	<u>42,088</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>42,088</u>
Fund Balances						
Nonspendable	465	-	-	-	-	465
Committed	302,928	55,909	178,672	28,692	85,053	651,254
Total Fund Balances	<u>303,393</u>	<u>55,909</u>	<u>178,672</u>	<u>28,692</u>	<u>85,053</u>	<u>651,719</u>
Total Liabilities and Fund Balances	<u>\$ 345,481</u>	<u>\$ 55,909</u>	<u>\$ 178,672</u>	<u>\$ 28,692</u>	<u>\$ 85,053</u>	<u>\$ 693,807</u>

City of Hibbing, Minnesota
Nonmajor Special Revenue Funds
Combining Statement of Revenues, Expenditures and
Changes in Fund Balances
For the Year Ended December 31, 2024

	211	220	221	225	421	
	Library	Housing Incentive	Housing Trust	Small Cities Development	Minnesota Investment Revolving Loans	Total
Revenues						
Taxes	\$ 585,741	\$ -	\$ -	\$ -	\$ -	\$ 585,741
Property taxes						
Intergovernmental	301	-	66,896	-	-	67,197
Charges for services	5,799	-	-	-	-	5,799
Contributions and donations	20,834	-	-	-	-	20,834
Investment earnings	350	2,020	2,880	1,037	77	6,364
Total Revenues	613,025	2,020	69,776	1,037	77	685,935
Expenditures						
Current						
Culture and recreation	807,595	-	-	-	-	807,595
Debt service						
Principal	12,762	-	-	-	-	12,762
Interest and other	544	-	-	-	-	544
Total Expenditures	820,901	-	-	-	-	820,901
Excess (Deficiency) of Revenues Over (Under) Expenditures	(207,876)	2,020	69,776	1,037	77	(134,966)
Other Financing Sources (Uses)						
Transfers in	250,000	-	108,896	-	-	358,896
Net Change in Fund Balances	42,124	2,020	178,672	1,037	77	223,930
Fund Balances, January 1	261,269	53,889	-	27,655	84,976	427,789
Fund Balances, December 31	\$ 303,393	\$ 55,909	\$ 178,672	\$ 28,692	\$ 85,053	\$ 651,719

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City of Hibbing, Minnesota
Library Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual
For the Year Ended December 31, 2024

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
Revenues				
Taxes	\$ 586,043	\$ 586,043	\$ 585,741	\$ (302)
Intergovernmental	-	-	301	301
Charges for services	4,650	4,650	5,799	1,149
Contributions and donations	13,123	13,123	20,834	7,711
Investment earnings	-	-	350	350
Total Revenues	<u>603,816</u>	<u>603,816</u>	<u>613,025</u>	<u>9,209</u>
Expenditures				
Current				
Culture and recreation				
Personnel services	671,429	671,429	575,807	95,622
Supplies	102,201	102,201	108,145	(5,944)
Other	149,885	149,885	123,643	26,242
Debt service				
Principal	-	-	12,762	(12,762)
Interest and other	-	-	544	(544)
Total Expenditures	<u>923,515</u>	<u>923,515</u>	<u>820,901</u>	<u>102,614</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(319,699)	(319,699)	(207,876)	111,823
Other Financing Sources (Uses)				
Transfer in	<u>250,000</u>	<u>250,000</u>	<u>250,000</u>	<u>-</u>
Net Change in Fund Balances	(69,699)	(69,699)	42,124	111,823
Fund Balances, January 1	<u>261,269</u>	<u>261,269</u>	<u>261,269</u>	<u>-</u>
Fund Balances, December 31	<u>\$ 191,570</u>	<u>\$ 191,570</u>	<u>\$ 303,393</u>	<u>\$ 111,823</u>

City of Hibbing, Minnesota
Nonmajor Capital Projects Funds
Combining Balance Sheet
December 31, 2024

	405	415	418	430	403
	Urban Redevelopment	Privately- Financed	Downtown Capital Project	Memorial Building	Mining Effects
Assets					
Cash and temporary investments	\$ 151,670	\$ 69,921	\$ 3,489	\$ 97,618	\$ 1,017,014
Receivables					
Taxes	-	-	-	-	-
Accounts	-	250	-	2,083	-
Special assessments	-	314,341	-	-	-
Due from other governments	-	-	-	-	-
Due from other funds	-	-	-	-	-
Total Assets	\$ 151,670	\$ 384,512	\$ 3,489	\$ 99,701	\$ 1,017,014
Liabilities					
Accounts payable	\$ -	\$ -	\$ 2,500	\$ -	\$ -
Due to other governments	-	62,412	-	-	-
Contracts payable	7,543	-	989	-	-
Due to other funds	-	-	470,816	-	-
Unearned revenue	-	-	-	5,125	-
Total Liabilities	7,543	62,412	474,305	5,125	-
Deferred Inflows of Resources					
Unavailable revenue - special assessments	-	205,004	-	-	-
Fund Balances					
Restricted	-	-	-	-	1,017,014
Committed	-	-	-	94,576	-
Assigned	144,127	117,096	-	-	-
Unassigned	-	-	(470,816)	-	-
Total Fund Balances	144,127	117,096	(470,816)	94,576	1,017,014
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 151,670	\$ 384,512	\$ 3,489	\$ 99,701	\$ 1,017,014

City of Hibbing, Minnesota
Nonmajor Capital Projects Funds
Combining Balance Sheet (Continued)
December 31, 2024

	406	431	450	401, 402	
	Land Acquisition	Raceway	MDI Maintenance	Permanent Improvement	Total
Assets					
Cash and temporary investments	\$ 351,129	\$ 94,621	\$ 24,329	\$ 581,989	\$ 2,391,780
Receivables					
Taxes	-	-	-	15,309	15,309
Accounts	-	12,000	-	-	14,333
Special assessments	-	-	-	-	314,341
Due from other governments	-	-	-	1,265,834	1,265,834
Due from other funds	411,549	-	-	-	411,549
	<u>411,549</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>411,549</u>
Total Assets	<u>\$ 762,678</u>	<u>\$ 106,621</u>	<u>\$ 24,329</u>	<u>\$ 1,863,132</u>	<u>\$ 4,413,146</u>
Liabilities					
Accounts payable	\$ -	\$ 802	\$ -	\$ -	\$ 3,302
Due to other governments	-	3	-	-	62,415
Contracts payable	-	-	-	28,164	36,696
Due to other funds	-	-	-	-	470,816
Unearned revenue	-	77,380	-	-	82,505
Total Liabilities	<u>-</u>	<u>78,185</u>	<u>-</u>	<u>28,164</u>	<u>655,734</u>
Deferred Inflows of Resources					
Unavailable revenue - special assessments	-	-	-	-	205,004
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>205,004</u>
Fund Balances					
Restricted	762,678	-	-	1,070,228	2,849,920
Committed	-	-	-	-	94,576
Assigned	-	28,436	24,329	-	313,988
Unassigned	-	-	-	-	(470,816)
Total Fund Balances	<u>762,678</u>	<u>28,436</u>	<u>24,329</u>	<u>1,070,228</u>	<u>2,787,668</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 762,678</u>	<u>\$ 106,621</u>	<u>\$ 24,329</u>	<u>\$ 1,863,132</u>	<u>\$ 4,413,146</u>

City of Hibbing, Minnesota
Nonmajor Capital Projects Funds
Combining Statement of Revenues, Expenditures and
Changes in Fund Balances
For the Year Ended December 31, 2024

	405	415	418	430	403
	Urban Revelopment	Privately- Financed	Downtown Capital Project	Memorial Building	Mining Effects
Revenues					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ 195,973
Intergovernmental	-	-	-	-	-
Charges for services	-	-	-	24,200	-
Special assessments	-	52,243	-	-	-
Contributions and donations	-	-	-	-	-
Investment earnings	6,559	3,049	-	3,629	-
Total Revenues	<u>6,559</u>	<u>55,292</u>	<u>-</u>	<u>27,829</u>	<u>195,973</u>
Expenditures					
Current					
Culture and recreation	-	-	-	-	-
Capital outlay					
Public works	-	84,796	-	-	-
Culture and recreation	-	-	-	12,622	-
Housing and economic development	50,761	-	459,419	-	-
Total Expenditures	<u>50,761</u>	<u>84,796</u>	<u>459,419</u>	<u>12,622</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(44,202)</u>	<u>(29,504)</u>	<u>(459,419)</u>	<u>15,207</u>	<u>195,973</u>
Other Financing Sources (Uses)					
Transfers in	-	75,000	-	-	-
Transfers out	-	-	-	-	(352,964)
Total Other	-	-	-	-	-
Financing Sources (Uses)	<u>-</u>	<u>75,000</u>	<u>-</u>	<u>-</u>	<u>(352,964)</u>
Net Change in Fund Balances	<u>(44,202)</u>	<u>45,496</u>	<u>(459,419)</u>	<u>15,207</u>	<u>(156,991)</u>
Fund Balances, January 1, as previously reported	188,329	71,600	(11,397)	79,369	1,174,005
Change within the financial reporting entity (Major to Nonmajor Fund)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances, January 1, as adjusted	<u>188,329</u>	<u>71,600</u>	<u>(11,397)</u>	<u>79,369</u>	<u>1,174,005</u>
Fund Balances, December 31	<u>\$ 144,127</u>	<u>\$ 117,096</u>	<u>\$ (470,816)</u>	<u>\$ 94,576</u>	<u>\$ 1,017,014</u>

City of Hibbing, Minnesota
Nonmajor Capital Projects Funds
Combining Statement of Revenues, Expenditures and
Changes in Fund Balances (Continued)
For the Year Ended December 31, 2024

	406	431	450	Formally Major 401, 402	
	Land Acquisition	Raceway	MDI Maintenance	Permanent Improvement	Total
Revenues					
Taxes	\$ -	\$ -	\$ -	\$ 1,111,664	\$ 1,307,637
Intergovernmental	-	20,000	-	1,273,076	1,293,076
Charges for services	-	12,000	-	-	36,200
Special assessments	-	-	-	-	52,243
Contributions and donations	-	68,669	-	-	68,669
Investment earnings	26,608	5,349	879	40,298	86,371
Total Revenues	26,608	106,018	879	2,425,038	2,844,196
Expenditures					
Current					
Culture and recreation	-	35,650	-	-	35,650
Capital outlay					
Public works	-	-	-	2,312,309	2,397,105
Culture and recreation	-	70,367	-	-	82,989
Housing and economic development	494,079	-	-	-	1,004,259
Total Expenditures	494,079	106,017	-	2,312,309	3,520,003
Excess (Deficiency) of Revenues Over (Under) Expenditures	(467,471)	1	879	112,729	(675,807)
Other Financing Sources (Uses)					
Transfers in	1,230,149	-	-	-	1,305,149
Transfers out	-	-	-	(75,000)	(427,964)
Total Other Financing Sources (Uses)	1,230,149	-	-	(75,000)	877,185
Net Change in Fund Balances	762,678	1	879	37,729	201,378
Fund Balances, January 1, as previously reported	-	28,435	23,450	-	1,553,791
Change within the financial reporting entity (Major to Nonmajor Fund)	-	-	-	1,032,499	1,032,499
Fund Balances, January 1, as adjusted	-	28,435	23,450	1,032,499	2,586,290
Fund Balances, December 31	\$ 762,678	\$ 28,436	\$ 24,329	\$ 1,070,228	\$ 2,787,668

City of Hibbing, Minnesota
Nonmajor Debt Service Funds
Combining Balance Sheet
December 31, 2024

	395 2002 G.O. Refunding Bonds	396 2013A G.O. 2020A Refunding MSA Bonds	308 2018A G.O. Bonds	309 2012A G.O. Bonds	310 2020A Refunding Bonds (2013A Equipment Certificates)
Assets					
Cash and temporary investments	\$ 345,960	\$ 280,932	\$ 213,167	\$ 91,843	\$ 182,227
Receivables					
Taxes	-	-	2,318	-	1,170
Total Assets	<u>\$ 345,960</u>	<u>\$ 280,932</u>	<u>\$ 215,485</u>	<u>\$ 91,843</u>	<u>\$ 183,397</u>
Liabilities					
Accounts payable	\$ -	\$ 550	\$ 550	\$ -	\$ 550
Unearned revenue	-	207,550	-	-	-
Total Liabilities	<u>-</u>	<u>208,100</u>	<u>550</u>	<u>-</u>	<u>550</u>
Fund Balances					
Restricted for debt service	345,960	72,832	214,935	91,843	182,847
Total Liabilities and Fund Balances	<u>\$ 345,960</u>	<u>\$ 280,932</u>	<u>\$ 215,485</u>	<u>\$ 91,843</u>	<u>\$ 183,397</u>

312	313	
2022A Equipment Certificates	2024A G.O. Bonds	Total
\$ 5,398	\$ 279,224	\$ 1,398,751
862	3,854	8,204
<u>\$ 6,260</u>	<u>\$ 283,078</u>	<u>\$ 1,406,955</u>
\$ 550	\$ 550	\$ 2,750
-	-	207,550
<u>550</u>	<u>550</u>	<u>210,300</u>
5,710	282,528	1,196,655
<u>\$ 6,260</u>	<u>\$ 283,078</u>	<u>\$ 1,406,955</u>

City of Hibbing, Minnesota
Nonmajor Debt Service Funds
Combining Statement of Revenues, Expenditures and
Changes in Fund Balances
For the Year Ended December 31, 2024

	395	396	308	309	310
	2002 G.O. Refunding Bonds	2013A G.O. 2020A Refunding MSA Bonds	2018A G.O. Bonds	2012A G.O. Bonds	2020A Refunding Bonds (2013A Equipment Certificates)
Revenues					
Taxes	\$ -	\$ -	\$ 168,333	\$ -	\$ 84,931
Intergovernmental	-	222,050	87	-	44
Investment earnings	13,742	3,741	4,060	3,318	6,220
Total Revenues	<u>13,742</u>	<u>225,791</u>	<u>172,480</u>	<u>3,318</u>	<u>91,195</u>
Expenditures					
Debt service					
Principal	-	195,000	140,000	-	70,000
Interest and other	-	27,906	21,692	-	12,088
Total Expenditures	<u>-</u>	<u>222,906</u>	<u>161,692</u>	<u>-</u>	<u>82,088</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>13,742</u>	<u>2,885</u>	<u>10,788</u>	<u>3,318</u>	<u>9,107</u>
Other Financing Sources (Uses)					
Transfers out	(37,338)	-	-	-	-
Net Change in Fund Balances	(23,596)	2,885	10,788	3,318	9,107
Fund Balances, January 1	<u>369,556</u>	<u>69,947</u>	<u>204,147</u>	<u>88,525</u>	<u>173,740</u>
Fund Balances, December 31	<u>\$ 345,960</u>	<u>\$ 72,832</u>	<u>\$ 214,935</u>	<u>\$ 91,843</u>	<u>\$ 182,847</u>

312	313	
2022A Equipment Certificates	2024A G.O. Bonds	Total
\$ 62,589	\$ 279,841	\$ 595,694
32	144	222,357
-	3,093	34,174
<u>62,621</u>	<u>283,078</u>	<u>852,225</u>
49,000	-	454,000
11,135	550	73,371
<u>60,135</u>	<u>550</u>	<u>527,371</u>
2,486	282,528	324,854
-	-	(37,338)
2,486	282,528	287,516
3,224	-	909,139
<u>\$ 5,710</u>	<u>\$ 282,528</u>	<u>\$ 1,196,655</u>

City of Hibbing, Minnesota
General Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual (Continued on the Following Pages)
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Year Ended December 31, 2023)

	2024				2023
	Budgeted Amounts		Actual Amounts	Variance with Final Budget	Actual Amounts
	Original	Final			
Revenues					
Taxes					
Property taxes	\$ 6,552,322	\$ 6,032,922	\$ 6,120,050	\$ 87,128	\$ 6,164,557
Taconite	2,206,699	2,722,699	2,810,296	87,597	2,639,563
Franchise	115,000	115,000	104,082	(10,918)	114,274
Total taxes	<u>8,874,021</u>	<u>8,870,621</u>	<u>9,034,428</u>	<u>163,807</u>	<u>8,918,394</u>
Licenses and permits					
Business	<u>289,356</u>	<u>140,631</u>	<u>279,017</u>	<u>138,386</u>	<u>317,987</u>
Intergovernmental					
Federal					
Transportation	198,393	90,000	90,040	40	189,158
Other	5,000	5,000	76,044	71,044	20,629
State					
Local government aid	9,315,106	9,315,106	9,315,106	-	8,360,051
Market value credit	-	3,400	3,614	214	2,898
Transportation	337,186	160,000	158,222	(1,778)	226,756
Police and fire aid	315,000	315,000	421,808	106,808	397,764
Other	175,424	271,107	712,686	441,579	1,182,209
Local					
Other	<u>97,000</u>	<u>97,000</u>	<u>177,645</u>	<u>80,645</u>	<u>63,818</u>
Total intergovernmental	<u>10,443,109</u>	<u>10,256,613</u>	<u>10,955,165</u>	<u>698,552</u>	<u>10,443,283</u>
Charges for services					
General government	41,895	41,895	45,406	3,511	81,182
Public safety	1,901,000	1,901,000	2,151,497	250,497	1,810,192
Highways and streets	8,500	8,500	8,720	220	6,364
Culture and recreation	315,910	315,910	359,910	44,000	306,669
Cemetery	<u>77,089</u>	<u>77,089</u>	<u>112,500</u>	<u>35,411</u>	<u>113,065</u>
Total charges for services	<u>2,344,394</u>	<u>2,344,394</u>	<u>2,678,033</u>	<u>333,639</u>	<u>2,317,472</u>
Fines and forfeitures	<u>87,000</u>	<u>87,000</u>	<u>100,745</u>	<u>13,745</u>	<u>150,816</u>
Investment earnings	<u>250,000</u>	<u>250,000</u>	<u>1,679,964</u>	<u>1,429,964</u>	<u>1,250,319</u>
Contributions and donations	<u>-</u>	<u>-</u>	<u>7,015</u>	<u>7,015</u>	<u>13,520</u>
Miscellaneous					
Other	<u>29,100</u>	<u>29,100</u>	<u>55,075</u>	<u>25,975</u>	<u>46,145</u>
Total Revenues	<u>22,316,980</u>	<u>21,978,359</u>	<u>24,789,442</u>	<u>2,811,083</u>	<u>23,457,936</u>
Expenditures					
Current					
General government					
Mayor and council					
Personnel services	120,672	120,672	112,130	8,542	115,044
Supplies	3,600	3,600	2,887	713	6,870
Other services and charges	<u>61,646</u>	<u>61,646</u>	<u>52,328</u>	<u>9,318</u>	<u>51,693</u>
Total mayor and council	<u>185,918</u>	<u>185,918</u>	<u>167,345</u>	<u>18,573</u>	<u>173,607</u>

City of Hibbing, Minnesota
General Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual (Continued on the Following Pages)
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Year Ended December 31, 2023)

	2024				2023
	Budgeted Amounts		Actual Amounts	Variance with Final Budget	Actual Amounts
	Original	Final			
Expenditures (Continued)					
Current (continued)					
General government (continued)					
Administration					
Personnel services	\$ 202,814	\$ 202,814	\$ 205,407	\$ (2,593)	\$ 190,401
Supplies	8,250	8,250	6,529	1,721	2,174
Other services and charges	12,662	12,662	7,713	4,949	6,151
Total administration	<u>223,726</u>	<u>223,726</u>	<u>219,649</u>	<u>4,077</u>	<u>198,726</u>
Elections					
Personnel services	320,796	320,796	300,222	20,574	160,718
Supplies	11,800	11,800	33,319	(21,519)	5,456
Other services and charges	76,250	76,250	82,575	(6,325)	8,831
Total elections	<u>408,846</u>	<u>408,846</u>	<u>416,116</u>	<u>(7,270)</u>	<u>175,005</u>
City clerk					
Personnel services	668,954	668,954	642,394	26,560	576,135
Supplies	13,500	13,500	3,114	10,386	2,866
Other services and charges	76,130	76,130	65,110	11,020	28,511
Total city clerk	<u>758,584</u>	<u>758,584</u>	<u>710,618</u>	<u>47,966</u>	<u>607,512</u>
City hall					
Supplies	21,500	21,500	32,497	(10,997)	15,831
Other services and charges	91,925	91,925	88,148	3,777	67,519
Total city hall	<u>113,425</u>	<u>113,425</u>	<u>120,645</u>	<u>(7,220)</u>	<u>83,350</u>
Accounting					
Other services and charges	<u>56,900</u>	<u>56,900</u>	<u>41,538</u>	<u>15,362</u>	<u>54,746</u>
Data processing					
Supplies	2,100	2,100	14,047	(11,947)	469
Other services and charges	230,974	230,974	272,500	(41,526)	175,936
Total data processing	<u>233,074</u>	<u>233,074</u>	<u>286,547</u>	<u>(53,473)</u>	<u>176,405</u>
Legal					
Other services and charges	<u>165,000</u>	<u>165,000</u>	<u>185,679</u>	<u>(20,679)</u>	<u>170,674</u>
Personnel administration					
Personnel services	168,352	168,352	168,553	(201)	157,490
Supplies	1,000	1,000	938	62	886
Other services and charges	84,040	84,040	72,352	11,688	72,652
Total personnel administration	<u>253,392</u>	<u>253,392</u>	<u>241,843</u>	<u>11,549</u>	<u>231,028</u>
Zoning and housing					
Personnel services	224,553	224,553	229,703	(5,150)	204,913
Supplies	2,950	2,950	1,939	1,011	1,673
Other services and charges	70,950	70,950	58,760	12,190	173,293
Total zoning and housing	<u>298,453</u>	<u>298,453</u>	<u>290,402</u>	<u>8,051</u>	<u>379,879</u>

City of Hibbing, Minnesota
General Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual (Continued on the Following Pages)
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Year Ended December 31, 2023)

	2024				2023
	Budgeted Amounts		Actual Amounts	Variance with Final Budget	Actual Amounts
	Original	Final			
Expenditures (Continued)					
Current (continued)					
General government (continued)					
Assessor					
Personnel services	\$ 85,112	\$ 85,112	\$ 81,120	\$ 3,992	\$ 77,745
Supplies	-	-	161	(161)	-
Other services and charges	500	500	356	144	79
Total assessor	85,612	85,612	81,637	3,975	77,824
Total general government	2,782,930	2,782,930	2,762,019	20,911	2,328,756
Public safety					
Police					
Personnel services	4,291,102	4,160,217	3,824,482	335,735	3,627,157
Supplies	185,615	167,775	260,475	(92,700)	150,509
Other services and charges	612,500	612,500	545,416	67,084	255,221
Total police	5,089,217	4,940,492	4,630,373	310,119	4,032,887
Animal shelter					
Supplies	4,000	4,000	10,581	(6,581)	1,880
Other services and charges	109,300	109,300	111,179	(1,879)	73,757
Total animal shelter	113,300	113,300	121,760	(8,460)	75,637
Fire					
Personnel services	616,591	616,591	661,458	(44,867)	555,948
Supplies	155,300	155,300	138,742	16,558	136,487
Other services and charges	211,700	211,700	174,643	37,057	126,706
Total fire	983,591	983,591	974,843	8,748	819,141
Paid on-call					
Personnel services	52,000	52,000	32,766	19,234	33,026
Supplies	64,800	45,175	34,180	10,995	56,024
Other services and charges	67,100	67,100	72,818	(5,718)	57,098
Total paid on-call	183,900	164,275	139,764	24,511	146,148
Civil defense					
Other services and charges	7,000	7,000	6,114	886	5,833
Ambulance					
Personnel services	2,997,548	2,997,548	2,906,781	90,767	2,706,832
Supplies	158,000	158,000	158,696	(696)	155,171
Other services and charges	305,500	305,500	244,129	61,371	139,949
Total ambulance	3,461,048	3,461,048	3,309,606	151,442	3,001,952
Total public safety	9,838,056	9,669,706	9,182,460	487,246	8,081,598

City of Hibbing, Minnesota
General Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual (Continued on the Following Pages)
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Year Ended December 31, 2023)

	2024				2023
	Budgeted Amounts		Actual Amounts	Variance with Final Budget	Actual Amounts
	Original	Final			
Expenditures (Continued)					
Current (continued)					
Public works					
Engineering					
Personnel services	\$ 431,406	\$ 431,406	\$ 430,624	\$ 782	\$ 361,026
Supplies	9,820	9,820	6,068	3,752	7,276
Other services and charges	46,056	46,056	134,143	(88,087)	62,760
Total engineering	487,282	487,282	570,835	(83,553)	431,062
Streets and alleys					
Personnel services	1,779,127	1,779,127	1,708,005	71,122	1,628,381
Supplies	870,740	731,814	675,742	56,072	855,386
Other services and charges	374,391	374,391	168,305	206,086	103,245
Total streets and alleys	3,024,258	2,885,332	2,552,052	333,280	2,587,012
Street lighting					
Other services and charges	61,500	61,500	63,460	(1,960)	59,532
Garage					
Personnel services	419,268	419,268	410,009	9,259	286,190
Supplies	50,500	50,500	65,269	(14,769)	53,504
Other services and charges	184,400	184,400	188,342	(3,942)	171,420
Total garage	654,168	654,168	663,620	(9,452)	511,114
Total public works	4,227,208	4,088,282	3,849,967	238,315	3,588,720
Culture and recreation					
Recreation					
Supplies	29,300	29,300	34,903	(5,603)	25,156
Other services and charges	23,100	23,100	20,911	2,189	23,347
Total recreation	52,400	52,400	55,814	(3,414)	48,503
Memorial building					
Supplies	59,000	59,000	52,763	6,237	62,199
Other services and charges	494,586	494,586	458,754	35,832	321,153
Total memorial building	553,586	553,586	511,517	42,069	383,352
Municipal golf course					
Supplies	24,260	24,260	28,505	(4,245)	23,817
Other services and charges	53,150	53,150	64,597	(11,447)	65,388
Total municipal golf course	77,410	77,410	93,102	(15,692)	89,205
Parks					
Supplies	83,200	83,200	87,807	(4,607)	84,732
Other services and charges	118,484	118,484	125,782	(7,298)	76,022
Total parks	201,684	201,684	213,589	(11,905)	160,754
City services					
Personnel services	1,653,136	1,653,136	1,450,091	203,045	1,403,269
Total culture and recreation	2,538,216	2,538,216	2,324,113	214,103	2,085,083

City of Hibbing, Minnesota
General Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual (Continued on the Following Pages)
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Year Ended December 31, 2023)

	2024				2023
	Budgeted Amounts		Actual Amounts	Variance with Final Budget	Actual Amounts
	Original	Final			
Expenditures (Continued)					
Current (continued)					
Economic development					
Administration					
Personnel services	\$ 142,494	\$ 142,494	\$ 138,464	\$ 4,030	\$ 129,678
Supplies	700	700	341	359	202
Other services and charges	61,925	157,608	182,230	(24,622)	34,637
Total administration	<u>205,119</u>	<u>300,802</u>	<u>321,035</u>	<u>(20,233)</u>	<u>164,517</u>
Total economic development	<u>205,119</u>	<u>300,802</u>	<u>321,035</u>	<u>(20,233)</u>	<u>164,517</u>
Transportation					
Bus					
Personnel services	23,588	15,275	13,109	2,166	19,689
Supplies	103,200	36,500	27,120	9,380	77,127
Other services and charges	442,794	232,228	365,176	(132,948)	345,748
Total transportation	<u>569,582</u>	<u>284,003</u>	<u>405,405</u>	<u>(121,402)</u>	<u>442,564</u>
Miscellaneous					
Cemetery					
Personnel services	227,047	227,047	221,750	5,297	203,855
Supplies	35,500	35,500	28,622	6,878	37,207
Other services and charges	40,000	40,000	31,758	8,242	13,626
Total cemetery	<u>302,547</u>	<u>302,547</u>	<u>282,130</u>	<u>20,417</u>	<u>254,688</u>
Public access					
Other services and charges	<u>110,000</u>	<u>110,000</u>	<u>91,395</u>	<u>18,605</u>	<u>96,276</u>
Insurance					
Other services and charges	<u>1,389,322</u>	<u>1,389,322</u>	<u>1,311,246</u>	<u>78,076</u>	<u>2,093,063</u>
Donations and contributions					
Other services and charges	<u>25,000</u>	<u>25,000</u>	<u>30,912</u>	<u>(5,912)</u>	<u>36,173</u>
Other					
Other services and charges	<u>79,000</u>	<u>79,000</u>	<u>85,732</u>	<u>(6,732)</u>	<u>318,083</u>
Total miscellaneous	<u>1,905,869</u>	<u>1,905,869</u>	<u>1,801,415</u>	<u>104,454</u>	<u>2,798,283</u>
Total current	<u>22,066,980</u>	<u>21,569,808</u>	<u>20,646,414</u>	<u>923,394</u>	<u>19,489,521</u>

City of Hibbing, Minnesota
General Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual (Continued on the Following Pages)
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Year Ended December 31, 2023)

	2024				2023
	Budgeted Amounts		Actual Amounts	Variance with Final Budget	Actual Amounts
	Original	Final			
Expenditures (Continued)					
Capital outlay					
Public works	\$ -	\$ -	\$ 1,368,875	\$ (1,368,875)	\$ -
Transportation	-	-	6,407	(6,407)	52,681
Total capital outlay	-	-	1,375,282	(1,375,282)	52,681
Debt service					
Principal	-	-	141,518	(141,518)	221,875
Interest and other	-	-	9,841	(9,841)	6,417
Total debt service	-	-	151,359	(151,359)	228,292
Total Expenditures	22,066,980	21,569,808	22,173,055	(603,247)	19,770,494
Excess (Deficiency) of Revenues Over (Under) Expenditures	250,000	408,551	2,616,387	2,207,836	3,687,442
Other Financing Sources (Uses)					
Transfers out	(250,000)	(408,551)	(4,432,909)	(4,024,358)	(915,958)
Lease issued	-	-	1,368,875	1,368,875	-
Sale of capital assets	-	-	153,338	153,338	73,032
Total Other Financing Sources (Uses)	(250,000)	(408,551)	(2,910,696)	(2,502,145)	(842,926)
Net Change in Fund Balances	-	-	(294,309)	(294,309)	2,844,516
Fund Balances, January 1	30,025,375	30,025,375	30,025,375	-	27,180,859
Fund Balances, December 31	<u>\$ 30,025,375</u>	<u>\$ 30,025,375</u>	<u>\$ 29,731,066</u>	<u>\$ (294,309)</u>	<u>\$ 30,025,375</u>

City of Hibbing, Minnesota
Economic Development Authority
(Discretely Presented Component Unit)
Combining Balance Sheet and Statement of Net Position (Continued on the Following Page)
December 31, 2024

	Governmental Activities			
	Special Revenue Funds			Debt Service Fund
	255	250	422	392, 417
	General Fund	Economic Development	Deferred Loan Program	Tax Increment XII
Assets				
Cash and temporary investments	\$ 518,548	\$ 852,420	\$ 224,061	\$ 87,347
Receivables				
Taxes	1,448	-	-	-
Accounts	6,594	-	-	-
Leases	-	-	-	-
Loans, net of allowance	-	2,691,089	-	-
Due from other funds	-	500,000	-	-
Capital assets				
Buildings	-	-	-	-
Construction in progress	-	-	-	-
Less accumulated depreciation	-	-	-	-
Total Assets	<u>\$ 526,590</u>	<u>\$ 4,043,509</u>	<u>\$ 224,061</u>	<u>\$ 87,347</u>
Liabilities				
Accounts payable	\$ 2,120	\$ -	\$ -	\$ 550
Accrued salaries payable	300	-	-	-
Due to other funds	-	-	-	-
Loans payable	-	-	-	-
Due to other governments	-	-	-	510
Contracts payable	-	-	-	-
Total Liabilities	<u>2,420</u>	<u>-</u>	<u>-</u>	<u>1,060</u>
Deferred Inflows of Resources				
Deferred lease resources	-	-	-	-
Fund Balances/Net Position				
Fund balances				
Restricted for debt service	-	-	-	86,287
Committed	524,170	4,043,509	224,061	-
Assigned	-	-	-	-
Net position				
Net investment in capital assets	-	-	-	-
Unrestricted	-	-	-	-
Total Fund Balances/ Net Position	<u>524,170</u>	<u>4,043,509</u>	<u>224,061</u>	<u>86,287</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances/ Net Position	<u>\$ 526,590</u>	<u>\$ 4,043,509</u>	<u>\$ 224,061</u>	<u>\$ 87,347</u>

City of Hibbing, Minnesota
Economic Development Authority
(Discretely Presented Component Unit)
Combining Balance Sheet and Statement of Net Position (Continued)
December 31, 2024

	Governmental Activities			Business-Type Activities - Enterprise Funds		
	Capital Project Funds					
	420	412	440	610	612	Total
	Storefront Renovation Project	District VIII Tax Increment	Tax Abatement	1111 7th Ave East	Nor-Tech Building	
Assets						
Cash and temporary investments	\$ 207,702	\$ -	\$ 165,086	\$ 486,453	\$ 15,895	\$ 2,557,512
Receivables						
Taxes	-	-	1,032	-	-	2,480
Accounts	-	-	-	31,677	-	38,271
Leases	-	-	-	34,328	-	34,328
Loans, net of allowance	28,016	-	-	-	-	2,719,105
Due from other funds	-	-	-	-	-	500,000
Capital assets						
Buildings	-	-	-	626,319	-	626,319
Construction in progress	-	-	-	3,493,415	-	3,493,415
Less accumulated depreciation	-	-	-	(90,260)	-	(90,260)
Total Assets	\$ 235,718	\$ -	\$ 166,118	\$ 4,581,932	\$ 15,895	\$ 9,881,170
Liabilities						
Accounts payable	\$ -	\$ -	\$ -	\$ 300	\$ 1,452	\$ 4,422
Accrued salaries payable	-	-	-	-	-	300
Due to other funds	-	-	-	500,000	-	500,000
Loans payable	-	-	-	2,739,989	-	2,739,989
Due to other governments	-	-	-	4,990	1,068	6,568
Contracts payable	-	-	-	655,774	-	655,774
Total Liabilities	-	-	-	3,901,053	2,520	3,907,053
Deferred Inflows of Resources						
Deferred lease resources	-	-	-	24,510	-	24,510
Fund Balances/Net Position						
Fund balances						
Restricted for debt service	-	-	-	-	-	86,287
Committed	-	-	-	-	-	4,791,740
Assigned	235,718	-	166,118	-	-	401,836
Net position						
Net investment in capital assets	-	-	-	633,711	-	633,711
Unrestricted	-	-	-	22,658	13,375	36,033
Total Fund Balances/Net Position	235,718	-	166,118	656,369	13,375	5,949,607
Total Liabilities, Deferred Inflows of Resources and Fund Balances/Net Position	\$ 235,718	\$ -	\$ 166,118	\$ 4,581,932	\$ 15,895	\$ 9,881,170

Amounts reported for the Economic Development Authority in the statement of net position are different because

Total Fund Balances/Net Position Reported above	\$ 5,949,607
Capital assets used in the Economic Development Authority are not financial resources and therefore are not reported as assets in the funds.	
Cost of capital assets	184,171
Less accumulated depreciation	(9,331)
Noncurrent liabilities are not due and payable in the current period and therefore are not reported as liabilities in the funds.	
Bonds payable	(630,000)
Net pension liability	(60,750)
Governmental funds do not report a liability for accrued interest until due and payable.	(4,442)
Governmental funds of the Economic Development Authority do not report long-term amounts related to pensions.	
Deferred outflows of resources	17,929
Deferred inflows of resources	(123)
Total Net Position - Economic Development Authority	\$ 5,447,061

City of Hibbing, Minnesota
Economic Development Authority
(Discretely Presented Component Unit)
Combining Statement of Revenues, Expenditures/Expenses and
Changes in Fund Balances/Net Position (Continued on the Following Pages)
For the Year Ended December 31, 2024

	Governmental Activities			Debt
	Special Revenue Funds			Service Fund
	255	250	422	392, 417
	General Fund	Economic Development	Deferred Loan Program	Tax Increment XII
Revenues				
Taxes				
General property taxes	\$ 105,123	\$ -	\$ -	\$ -
Tax increments	-	-	-	78,187
Intergovernmental	54	250,000	-	-
Charges for services	-	-	-	-
Interest earnings	18,055	120,968	12,658	1,400
Miscellaneous	-	-	-	-
Total Revenues	<u>123,232</u>	<u>370,968</u>	<u>12,658</u>	<u>79,587</u>
Expenditures/Expenses				
Current				
Housing and economic development				
Administration	33,063	65,589	259,427	1,913
Professional services	57,985	-	-	-
Depreciation	-	-	-	-
Debt service/nonoperating expense				
Principal	-	-	-	50,000
Interest and other	-	-	-	12,868
Total Expenditures/Expenses	<u>91,048</u>	<u>65,589</u>	<u>259,427</u>	<u>64,781</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures/Expenses	<u>32,184</u>	<u>305,379</u>	<u>(246,769)</u>	<u>14,806</u>
Other Financing Sources (Uses)				
Transfers in	-	-	-	1,250
Transfers out	-	-	-	(1,250)
Net Change in Fund Balances/Net Position	<u>32,184</u>	<u>305,379</u>	<u>(246,769)</u>	<u>14,806</u>
Fund Balances/ Net Position, January 1	<u>491,986</u>	<u>3,738,130</u>	<u>470,830</u>	<u>71,481</u>
Fund Balances/Net Position, December 31	<u>\$ 524,170</u>	<u>\$ 4,043,509</u>	<u>\$ 224,061</u>	<u>\$ 86,287</u>

City of Hibbing, Minnesota
Economic Development Authority
(Discretely Presented Component Unit)
Combining Statement of Revenues, Expenditures/Expenses and
Changes in Fund Balances/Net Position (Continued)
For the Year Ended December 31, 2024

	Governmental Activities			Business-Type Activities - Enterprise Funds		
	Capital Project Funds					
	420	412	440	610	612	
	Storefront Renovation Project	District VIII Tax Increment	Tax Abatement	1111 7th Ave East	Nor-Tech Building	Total
Revenues						
Taxes						
General property taxes	\$ -	\$ -	\$ 87,797	\$ -	\$ -	\$ 192,920
Tax increments	-	-	-	-	-	78,187
Intergovernmental	-	-	39	600,000	-	850,093
Charges for services	-	-	-	33,339	40,081	73,420
Interest earnings	7,167	-	5,937	15,022	251	181,458
Miscellaneous	2,011	-	-	-	-	2,011
Total Revenues	9,178	-	93,773	648,361	40,332	1,378,089
Expenditures/Expenses						
Current						
Housing and economic development						
Administration	-	-	78,634	74,770	26,957	540,353
Professional services	-	-	-	-	-	57,985
Depreciation	-	-	-	17,400	-	17,400
Debt service/nonoperating expense						
Principal	-	-	-	-	-	50,000
Interest and other	-	-	-	-	-	12,868
Total Expenditures/Expenses	-	-	78,634	92,170	26,957	678,606
Excess (Deficiency) of Revenues Over (Under) Expenditures/Expenses	9,178	-	15,139	556,191	13,375	699,483
Other Financing Sources (Uses)						
Transfers in	-	-	-	-	-	1,250
Transfers out	-	-	-	-	-	(1,250)
Net Change in Fund Balances/Net Position	9,178	-	15,139	556,191	13,375	699,483
Fund Balances/ Net Position, January 1	226,540	-	150,979	100,178	-	5,250,124
Fund Balances/Net Position, December 31	<u>\$ 235,718</u>	<u>\$ -</u>	<u>\$ 166,118</u>	<u>\$ 656,369</u>	<u>\$ 13,375</u>	<u>\$ 5,949,607</u>

Amounts reported for the Economic Development Authority in the statement of activities are different because

Net Change in Fund Balances/Net Position Reported above \$ 699,483

Capital outlays are reported in the fund financial statements as expenditures for governmental activities. However, in the statement of activities, the cost of those assets is allocated over the estimated useful lives as depreciation expense.

Capital outlay 26,727
Depreciation expense (691)

The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums, discounts and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. The amounts below are the effects of these differences in the treatment of long-term debt and related items.

Principal repayments 50,000

Interest on long-term debt in the statement of activities differs from the amount reported in the governmental funds because interest is recognized as an expenditure in the funds when it is due, and thus requires the use of current financial resources. In the statement of activities, however, interest expense is recognized as the interest accrues, regardless of when it is due.

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Long-term pension activity is not reported in governmental funds of the Economic Development Authority.

Pension expense 6,560
Pension revenue from state contributions 12

Change in Net Position - Economic Development Authority \$ 782,247

City of Hibbing, Minnesota
Economic Development Authority
(Discretely Presented Component Unit)
Statement of Cash Flows
For the Year Ended December 31, 2024

	Business-type Activities - Enterprise Funds		
	610	612	
	1111 7th Ave East	Nor-Tech Building	Total
Cash Flows from Operating Activities			
Receipts from customers and users	\$ 608,664	\$ 40,081	\$ 648,745
Payments to suppliers	(73,682)	(24,437)	(98,119)
Net Cash Provided (Used) by Operating Activities	<u>534,982</u>	<u>15,644</u>	<u>550,626</u>
Cash Flows from Capital and Related Financing Activities			
Acquisition of capital assets	(2,837,641)	-	(2,837,641)
Loan proceeds received	<u>2,192,856</u>	<u>-</u>	<u>2,192,856</u>
Net Cash Used by Capital and Related Financing Activities	<u>(644,785)</u>	<u>-</u>	<u>(644,785)</u>
Cash Flows from Investing Activities			
Investment income received	<u>15,022</u>	<u>251</u>	<u>15,273</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(94,781)	15,895	(78,886)
Cash and Cash Equivalents, January 1	<u>581,234</u>	<u>-</u>	<u>581,234</u>
Cash and Cash Equivalents, December 31	<u><u>\$ 486,453</u></u>	<u><u>\$ 15,895</u></u>	<u><u>\$ 502,348</u></u>
Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities			
Operating income	\$ 541,169	\$ 13,124	\$ 554,293
Adjustments to reconcile operating income to net cash provided (used) by operating activities			
Depreciation	17,400	-	17,400
(Increase) in assets			
Accounts receivable	(28,136)	-	(28,136)
Lease receivable	33,534	-	33,534
Increase (Decrease) in liabilities and deferred inflow of resources			
Accounts and other payables	(543)	1,452	909
Due to other governments	1,631	1,068	2,699
Deferred lease resources	<u>(30,073)</u>	<u>-</u>	<u>(30,073)</u>
Net Cash Provided (Used) by Operating Activities	<u><u>\$ 534,982</u></u>	<u><u>\$ 15,644</u></u>	<u><u>\$ 550,626</u></u>

City of Hibbing, Minnesota
Summary Financial Report
Revenues and Expenditures For General Operations
Governmental Funds
For the Year Ended December 31, 2024

	Total		Percent Increase (Decrease)
	2024	2023	
Revenues			
Taxes	\$ 12,608,341	\$ 11,920,159	5.77 %
Special assessments	52,243	28,581	82.79
Licenses and permits	279,017	317,987	(12.26)
Intergovernmental	13,824,792	14,851,845	(6.92)
Charges for services	2,720,032	2,356,594	15.42
Fines and forfeitures	100,745	150,816	(33.20)
Contributions and donations	341,918	384,655	(11.11)
Investment earnings (loss)	2,288,320	1,790,728	27.79
Miscellaneous	55,075	48,978	12.45
Total Revenues	<u>\$ 32,270,483</u>	<u>\$ 31,850,343</u>	1.32 %
Per Capita	<u>\$ 2,013</u>	<u>\$ 1,974</u>	1.98 %
Expenditures			
Current			
General government	\$ 2,762,019	\$ 2,328,756	18.60 %
Public safety	9,182,460	8,081,598	13.62
Public works	3,849,967	3,588,720	7.28
Culture and recreation	3,167,358	2,865,533	10.53
Economic development	321,035	240,983	33.22
Transportation	405,405	442,564	(8.40)
Miscellaneous	1,801,415	2,798,283	(35.62)
Capital outlay			
General government	976,508	140,922	592.94
Public safety	1,705,242	641,505	165.82
Public works	4,506,666	4,136,410	8.95
Culture and recreation	2,570,681	2,341,210	9.80
Economic development	1,004,259	-	N/A
Transportation	78,382	52,681	48.79
Miscellaneous	-	67,431	(100.00)
Debt service			
Principal	608,280	701,997	(13.35)
Interest and other	83,756	93,534	(10.45)
Bond issuance costs	45,816	-	N/A
Total Expenditures	<u>\$ 33,069,249</u>	<u>\$ 28,522,127</u>	15.94 %
Per Capita	<u>\$ 2,063</u>	<u>\$ 1,768</u>	16.70 %
Total Long-term Indebtedness	\$ 3,681,000	\$ 2,775,000	32.65 %
Per Capita	230	172	33.52
General Fund Balance - December 31	\$ 29,731,066	\$ 30,025,375	(0.98) %
Per Capita	1,855	1,861	(0.33)

The purpose of this report is to provide a summary of financial information concerning the City of Hibbing to interested citizens. The complete financial statements may be examined at City Hall, 401 East 21st Street, Hibbing, Minnesota 55746. Questions about this report should be directed to Sheena Mulner, Finance Director/Treasurer.

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OTHER REQUIRED REPORTS

CITY OF HIBBING
HIBBING, MINNESOTA

FOR THE YEAR ENDED
DECEMBER 31, 2024

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INDEPENDENT AUDITOR'S REPORT ON MINNESOTA LEGAL COMPLIANCE

Honorable Mayor and City Council
City of Hibbing, Minnesota

We have audited, in accordance with auditing standards generally accepted in the United States of America, and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund and the aggregate remaining fund information of the City of Hibbing, Minnesota (the City) as of and for the year ended December 31, 2024, and the related notes to the financial statements, and have issued our report thereon dated June 26, 2025.

In connection with our audit, nothing came to our attention that caused us to believe that the City failed to comply with the provisions of the contracting and bidding, deposits and investments, conflicts of interest, public indebtedness, claims and disbursements, miscellaneous provisions, and tax increment financing sections of the *Minnesota Legal Compliance Audit Guide for Cities*, promulgated by the State Auditor pursuant to Minn. Stat. § 6.65, insofar as they relate to accounting matters. However, our audit was not directed primarily toward obtaining knowledge of such noncompliance. Accordingly, had we performed additional procedures, other matters may have come to our attention regarding the City's noncompliance with the above referenced provisions, insofar as they relate to accounting matters.

This report is intended solely for the information and use of those charged with governance and management of the City and the State Auditor and is not intended to be, and should not be, used by anyone other than these specified parties.



Abdo
Minneapolis, Minnesota
June 26, 2025

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Honorable Mayor and City Council
City of Hibbing, Minnesota

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund and the aggregate remaining fund information of the City of Hibbing, Minnesota (the City), as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated June 26, 2025.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We did identify a certain deficiency in internal control, described as item 2024-001 to be a significant deficiency.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

The City's Response to the Finding

The City's response to the finding identified in our audit are described in the accompanying Schedule of Finding and Response. The City's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Abdo
Minneapolis, Minnesota
June 26, 2025



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FEDERAL FINANCIAL AWARD PROGRAMS

CITY OF HIBBING
HIBBING, MINNESOTA

FOR THE YEAR ENDED
DECEMBER 31, 2024

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER
COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

Honorable Mayor and City Council
City of Hibbing, Minnesota

Opinion on Each Major Federal Program

We have audited the City of Hibbing, Minnesota (the City) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the City's major federal programs for the year ended December 31, 2024. The City's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Finding, Response and Questioned Costs.

In our opinion, the City complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2024.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the City's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to City's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the City's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the City's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the City's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the City's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



Abdo
Minneapolis, Minnesota
June 26, 2025



City of Hibbing, Minnesota
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2024

Federal Funding Source	Administering Department	Assistance Listing Number	Program Name	Total Federal Expenditures
U.S. Department of U.S. Department of Transportation	Minnesota Commissioner of Transportation	20.509	Formula Grants for Rural Areas and Tribal Transit Program	\$ 90,040
U.S. Department of Homeland Security	Minnesota Department of Homeland Security	97.036	Disaster Grants-Public Assistance	83,315
Environmental Protection Agency	Minnesota Public Facilities Authority	66.468	Drinking Water State Revolving Fund	6,546,060
U.S. Department of Justice	Direct	16.607	Bulletproof Vest Partnership Program	7,126
U.S. Department of Treasury	Direct	21.027C	Coronavirus State and Local Fiscal Recovery Funds - COVID 19	577,715
	Total			<u>\$ 7,304,256</u>

City of Hibbing, Minnesota
Notes to the Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2024

Note 1: Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the City of Hibbing, Minnesota (the City) for the year ended December 31, 2024. The City's reporting entity is defined in Note 1A to the City's financial statements. The information in this schedule is presented in accordance with the requirement of the Uniform Guidance, Audits of States, Local Governments, and Non-Profit Organizations. All Federal awards received directly from Federal agencies as well as Federal awards passed through other government agencies are included on the schedule.

Note 2: Summary of Significant Accounting Policies for Expenditures

Expenditures reported on this schedule are reported on the modified accrual basis of accounting.

Note 3: Pass-through Entity Identifying Numbers

Pass-through entity identifying numbers, if any, are presented where available.

Note 4: Subrecipients

Of the federal expenditures presented in this schedule, the City provided federal awards to subrecipients as follows:

- Hibbing Public Utilities, Drinking Water State Revolving Fund 66.468, \$6,546,060

Note 5: Indirect Cost Rate

During the year ended December 31, 2024, the City did not elect to use the 10% de minimis indirect cost rate.

Note 6: Reporting Entity

The Schedule of Expenditures of Federal Awards presents the activities of federal award programs expended by the City. The City's financial statements include operations of the Hibbing Public Utilities Commission (PUC) component unit, which expended \$ 3,035,675 in federal awards during the year ended December 31, 2024, which are not included in the Schedule of Expenditures of Federal Awards. The PUC had a separate single audit.

The City's reporting entity is defined in Note 1 to the financial statements.

City of Hibbing, Minnesota
Schedule of Findings, Responses and Questioned Costs
For the Year Ended December 31, 2024

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued	Unmodified
Internal control over financial reporting	
Material weaknesses identified?	No
Significant deficiencies identified not considered to be material weaknesses?	Yes
Noncompliance material to financial statements noted?	No

Federal Awards

Internal control over major programs	
Material weaknesses identified?	No
Significant deficiencies identified not considered to be material weaknesses?	None reported
Type of auditor's report issued on compliance for major programs	Unmodified
Any audit findings disclosed that are required to be reported in accordance with 2CFR section 200.516(a).	No

Identification of Major Programs/Projects

	<u>CFDA No.</u>
Drinking Water State Revolving Fund	66.468
Dollar threshold used to distinguish between Type A and Type B Programs	\$ 750,000
Auditee qualified as low-risk auditee?	No

Section II - Financial Statement Findings

None.

Section III - Major Federal Award Findings and Questioned Costs

There are no significant deficiencies, material weaknesses, or instances of noncompliance including questioned costs that are required to be reported in accordance with the Uniform Guidance.

Section IV - Schedule of Prior Year Audit Findings

There were no prior year audit findings required to be reported under 2CFR section 200.516(a).

Other Issues

A Corrective Action Plan is not required because there were no findings required to be reported under 2CFR section 200.516(a).

City of Hibbing, Minnesota
Schedule of Findings, Responses and Questioned Costs (Continued)
For the Year Ended December 31, 2024

<u>Finding</u>	<u>Description</u>
2024-001	Preparation of Financial Statements
<i>Condition:</i>	We were requested to draft the audited financial statements and related footnote disclosures as part of our regular audit services. Auditing standards require auditors to communicate this situation to the City Council as an internal control deficiency. Ultimately, it is management's responsibility to provide for the preparation of your statements and footnotes, and the responsibility of the auditor to determine the fairness of presentation of those statements. It is our responsibility to inform you that this deficiency could result in a material misstatement to the financial statements that could have been prevented or detected by your management. Essentially, the auditors cannot be part of your internal control process.
<i>Criteria:</i>	Internal controls should be in place to provide reasonable assurance over financial reporting.
<i>Cause:</i>	From a practical standpoint we do both for you at the same time in connection with our audit. This is not unusual for us to do with an organization of your size.
<i>Effect:</i>	The effectiveness of the internal control system relies on enforcement by management. The effect of deficiencies in internal controls can result in undetected errors in financial reporting.
<i>Recommendation:</i>	It is your responsibility to make the ultimate decision to accept this degree of risk associated with this condition because of cost or other considerations. As in prior years, we have instructed management to review a draft of the auditor prepared financials in detail for their accuracy; we have answered any questions they might have, and have encouraged research of any accounting guidance in connection with the adequacy and appropriateness of classification of disclosure in your statements. We are satisfied that the appropriate steps have been taken to provide you with the completed financial statements. While the City is reviewing the financial statements, we recommend that the City agree its financial software to the numbers reported in the financial statements.
<i>Management Response:</i>	
	For now, the City's management accepts the degree of risk associated with this condition and thoroughly reviews a draft of the financial statements.



FINAL DETAILED DESIGN PACKAGE: JULY 3, 2025

HULL RUST MAHONING MINE VIEW VISITOR CENTER

HIBBING, MINNESOTA

Prepared by Science Museum of Minnesota



Hull Rust Mine View
Penobscot Road
Hibbing, MN 55746

INTRODUCTION

The City of Hibbing and the Hibbing Historical Society are preparing to open the Hull Rust and Hibbing Taconite Mine View in a newly developed park dedicated to the 130-year legacy of mining on the Mesabi Iron Range. The Mine View, built on an ore stockpile at the edge of the Hull Rust Mahoning Mine, will feature memorable views of the open-pit operations and two exhibit galleries designed to draw powerful connections between the mines and the communities of workers, visionaries, and Indigenous people who call this place home.





MINE VIEW AUDIENCES

The City of Hibbing has been operating a visitor center at the edge of the Hull Rust Mahoning mine for more than 40 years. In that time, staff and volunteers have developed a good sense of who comes to the mine view, what questions they ask, and what engages their interests. Based on historical patterns, audiences for the future Hull Rust and Hibbing Taconite Mine View will break into three groups:

- Mixed family groups, from grandparents to young children
- Students (local grade schools, homeschoolers, community college)
- Locals with out-of-town visitors

Historical visitation patterns at the Mine View provide valuable insights to future attendance—especially as they reflect the interests and motivations of people drawn to the site. A considerable segment of the audience includes individuals and groups who will visit only once, often accompanied by locals who are more familiar with the place and its stories. For these visitors, the experience starts with the view, which usually opens up a world of questions that are answered through engaging conversations with staff and volunteers. These conversations are among the most effective and memorable learning experiences visitors can have at the Mine View.

Another audience segment—school-age children on field trips or family vacations—has been less well served at the site. More drawn to the site’s large machinery than to the view and its history, children follow their curiosity in search of fun and novel experiences. In response to the interests of this audience, new exhibits and learning experiences will include opportunities for more open-ended exploration and hands-on activities.



INTERPRETIVE THEMES & STORIES

Interpretive themes help answer the question, “What is this place about?” Like chapter headings, each has the capacity to hold a range of related stories, pulling them together along a common thread.

OVERARCHING THEME:

Worlds on Top of Worlds on Top of Worlds

In places high above the excavated mines we see today, once stood houses and outbuildings connected by roads and trails. Before that, vast expanses of forest covered the region, where Indigenous people have lived since time immemorial. Even the mountainous stockpiles of iron ore we see today sit atop layers of bedrock, sand, and gravel that once covered the iron formations that made this one of the most productive mining regions of the world.

Looking back and forth through time, visitors to the Mine View can discover and explore the many worlds of the Mesabi Iron Range—some that exist only in memory, some they can experience today, and others that exist only in an imagined future.

SUBTHEMES:

1. Geological Treasure

A rare set of geological conditions come together in Minnesota’s Iron Ranges. Most notable are the high quality of the ore, its proximity to the surface, and its loose texture—which made it easy to excavate and ship.

Making the connection between rocks in the ground and products used all around us can be a challenge. The dusty red rock seen from the Mine View bears little resemblance to the metal on a dishwasher. There’s a remarkable story in the transport and transformation of ore into steel, one that involves historical innovations and global politics.

- Biwabik Iron Formation, from different perspectives
- Hull Rust Mahoning Mine, its past, present, and future
- From Ore to Steel, the process and the products
- Technological innovations in mining, featuring taconite processing

2. Ojibwe Places, Language, and Culture

This is, and has long been home to Indigenous people. Past, present, and future are all present in the landscapes of the Iron Range, in the forests, spiritual sites, trails, language, and traditions of the Ojibwe people.

- Hill of Three Waters
- Mesabi Trail
- Treaties
- Migration Story

Ojibwe people could see their language in many of the region’s place names and they spoke their own names for the living world around them. Like the area’s immigrants, they too experienced a generational transition to English. Today, Ojibwe is being learned and spoken by younger generations.

- Ojibwe names of plants and landscape features of northern Minnesota
- The generational transition from Indigenous and European languages to English.

3. Making a New Life on the Iron Range

These are the stories of people and their descendants who came from across Europe seeking jobs and a new place to call home. During the early decades of mining and town building, the cultural diversity among ethnic communities—between neighbors—came to define the regional identity of the Iron Range.

- Life in the Locations
- Immigration to the Iron Range
- Standing up for a Better Living, workers’ stories and unionization in the mines
- Moving North Hibbing
- Hibbing High School
- Bob Dylan (How did Hibbing shape his life and career?)

4. Claimed and Reclaimed Landscapes

Open pit mining destroyed great tracts of verdant forests and wetlands, radically altering the appearance and ecology of this northern landscape. Despite these seemingly irreversible changes, idled mines have been repurposed for recreation and revegetated for ecological function. Even without human intervention, abandoned pits filled with groundwater and aquatic life while native plant communities are slowly taking over ore stockpiles, unused roads, and building sites.

- From Mining to Recreation, featuring Redhead Mountain Bike Park
- Future Landscapes, the Laurentian Vision Project
- Before Mining, the once forested landscape and logging

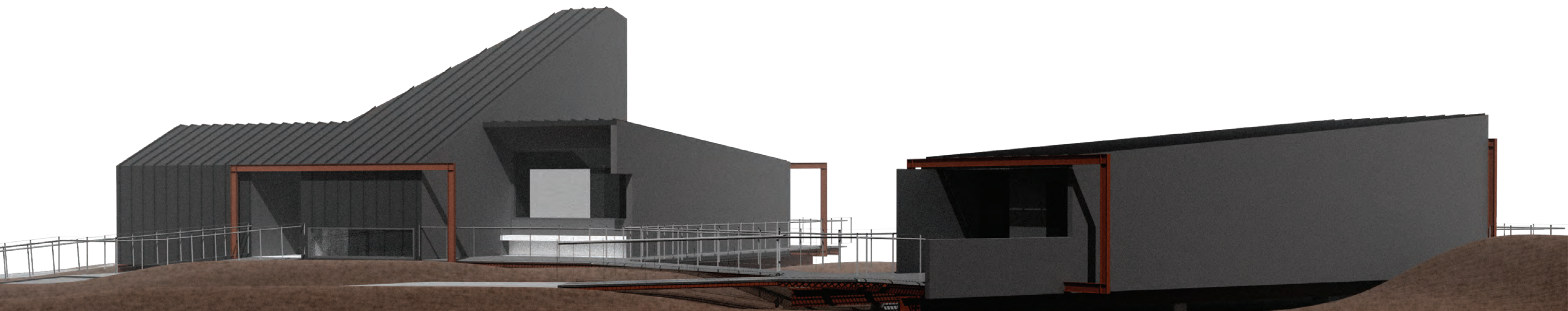
MINE VIEW EXPERIENCE OVERVIEW

Visitors arriving at the Hull Rust Mahoning Mine View start their experience high up on a stockpile of ore set aside for possible use in the future. Several outdoor viewing shelters put visitors on the edge of a precipitous drop to the rusty orange and gray mine pits below, giving them a dramatic view of one of the largest open-pit mines in the world—what some call Minnesota’s own Grand Canyon. Historically, this range of connected mines has also been among the most productive, feeding the nation’s steel mills and providing livelihoods to generations of immigrants and families from across the country.

Steel walkways take visitors to the Mine View center, where they can continue their explorations in the main building or in the adjacent geology gallery. For many, the best place to start will be in the main building, where they are greeted by volunteers—many of whom once worked in the mines. After years of talking with visitors at the former mine view location, staff at the new center will be well prepared to answer visitor’s questions, which typically focus on what’s happening here now; what happened here long ago; and, what will happen to this place after the ore runs out. Visitors want to know about the past, present, and future of the Mesabi Iron Range.

The sweeping views of this open-pit mine serve as an opener for what visitors can learn from this site—by raising questions and immersing them in a bigger story that connects back through time to steels rail across the country, global trade, and to the kitchen appliance made from ore shipped through Duluth and mined from this very site.

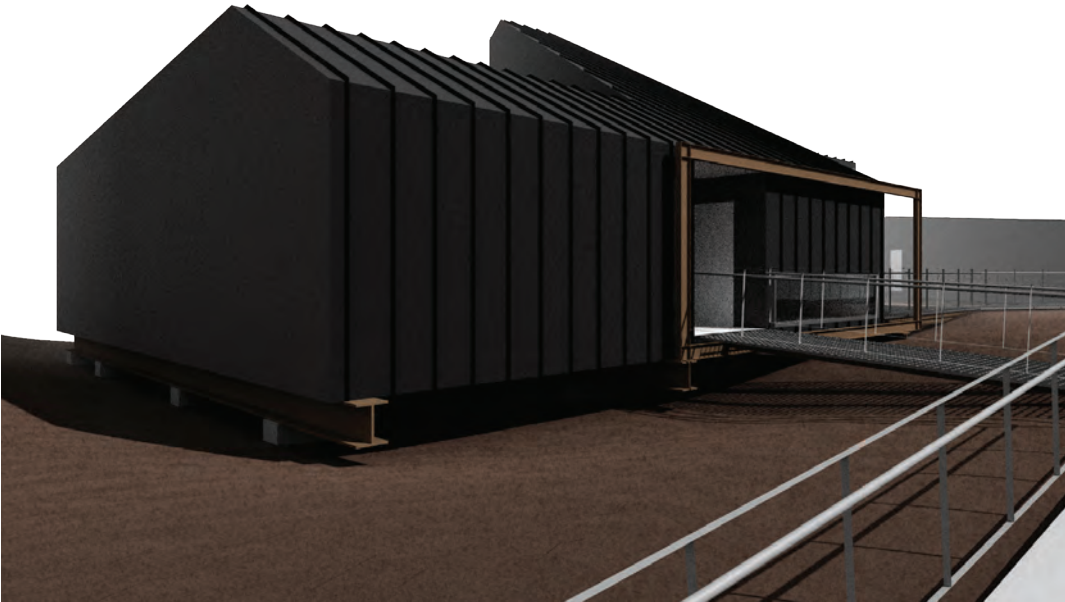
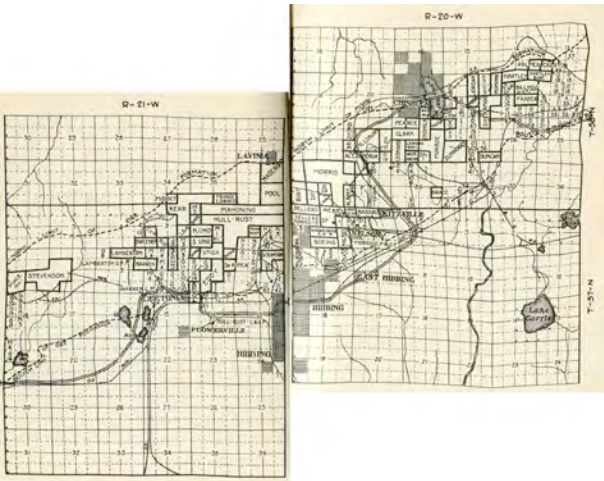
As a collection of communities and cities historically connected by iron mining, the Mesabi Iron Range has a character and sense of place strongly influenced by decades of immigration. This exhibit draws on the stories of these communities, building on the enduring relationship between the mines and the people who worked in them and made a life around them.



DESIGN DIRECTION

Inspiration

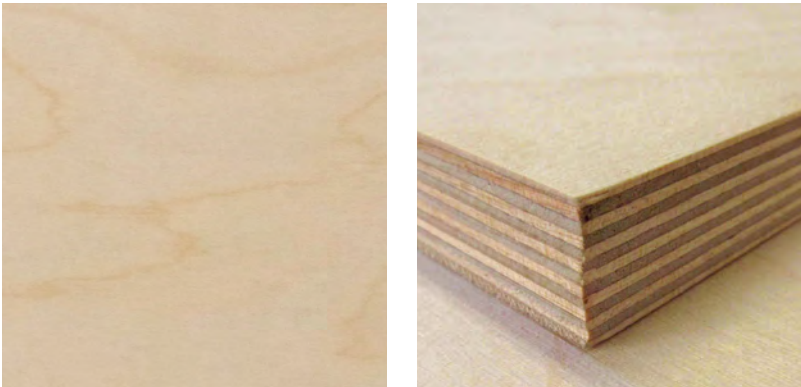
- Landscape
- Geology
- Layers
- Views of the Mine
- Visitor Center Architecture
- Maps and Aerial Views
- Modern aesthetic, clean lines



Materials Palette

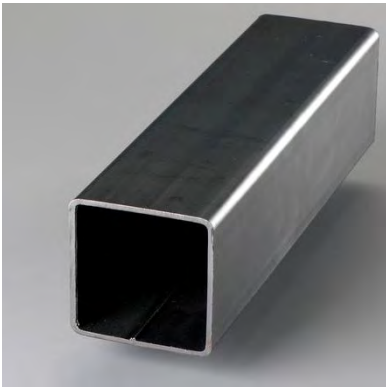
BALTIC BIRCH 3/4"

Low-lustre clear coat
Exposed edges
Eased corners



TUBE STEEL 1.5"

Powdercoated to match
SW 7069 Iron Ore
Low sheen



PAINTED MDO 3/8"

SW 7069 Iron Ore
SW 0057 Chinese Red

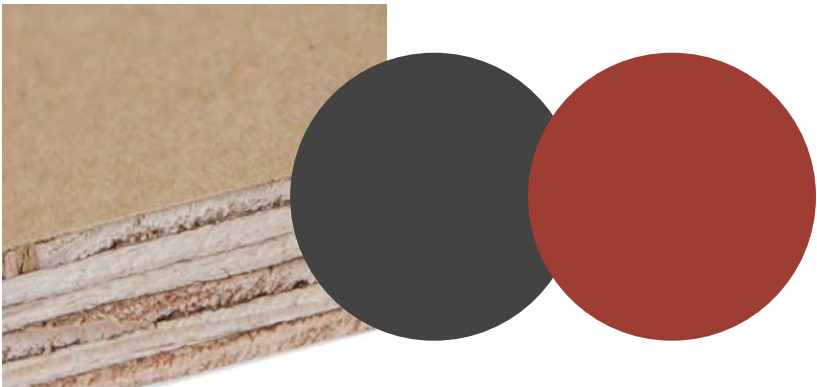


Exhibit Table Typical—ISO

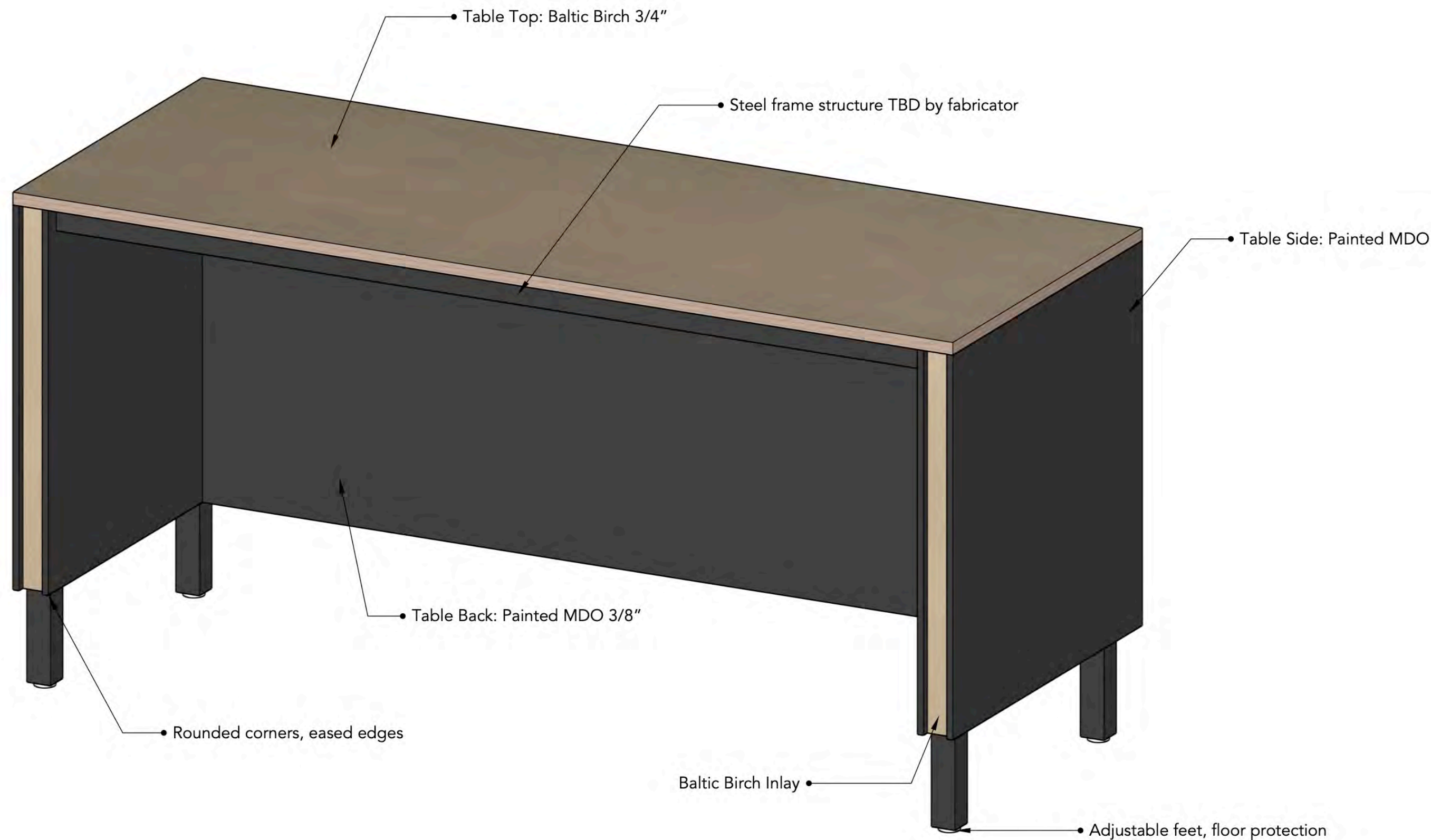
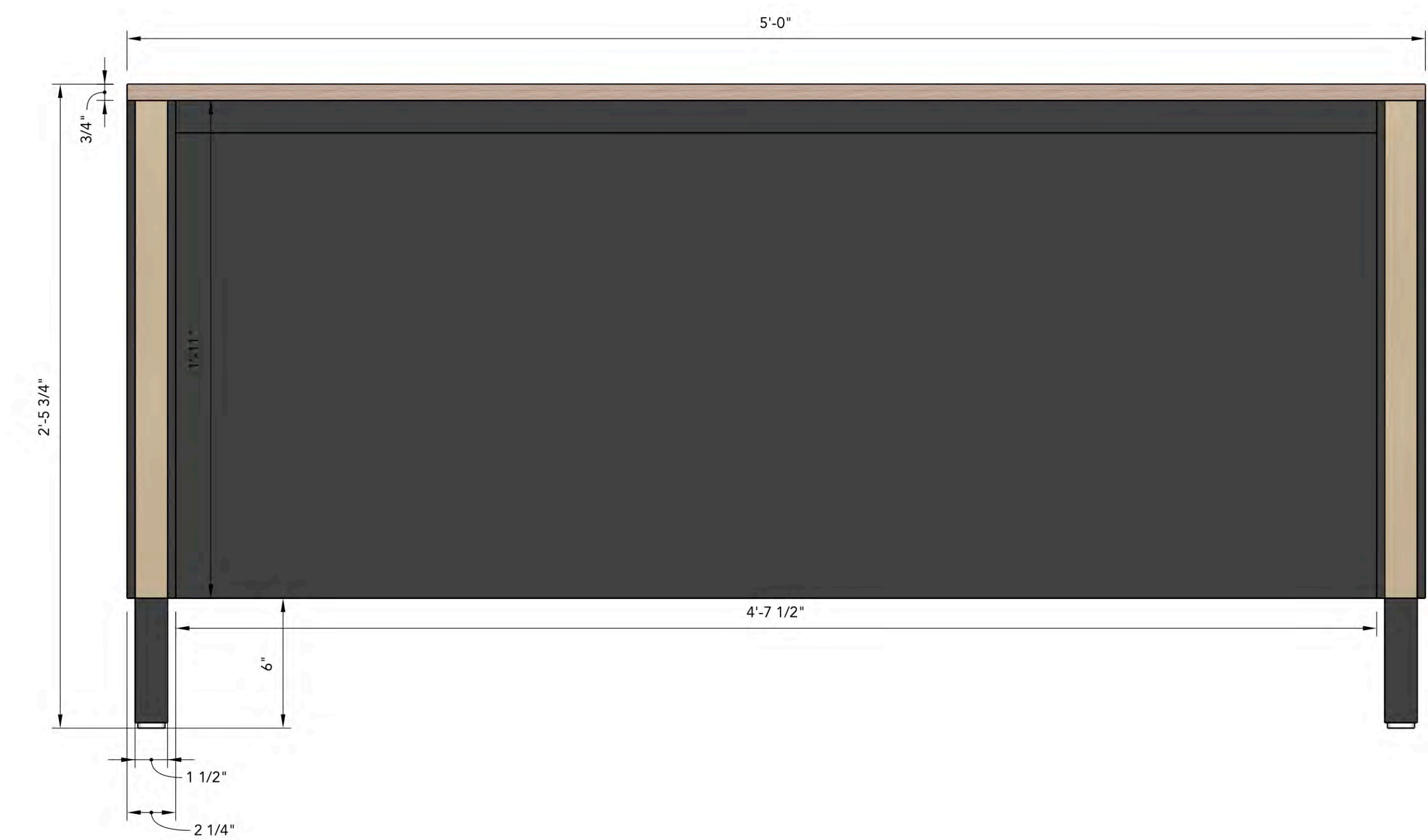


Exhibit Table Typical—Plan View (top removed)



Exhibit Table Typical—Elevation



Graphic Design

"If the iron hadn't been here at all, the United States never would have achieved its position as a world power."

— David Lanegran, Geographer, 2003

Grand Canyon of the North

The Hull Rust Mahoning Mine is one of the deepest places in Minnesota, and it sits on one the highest, the Laurentian Divide. Since the 1890s, more than 500 feet of earth and ore have been removed from here—first with pick axes, then with steam shovels, and finally with three-story tall trucks.

This is one of the world's largest open-pit iron mines, a constantly changing landscape where almost nothing is permanent—from roads and railroad tracks to entire towns. One day, even this rocky gorge will fill with lakes and trees.

Around here,
you can find
iron in all
kinds of rock.

There's ore that looks like rusty sand.
There's ore that's as solid as concrete.
And there's ore that's as pretty as an agate.

Pick up a magnet and look for the iron in the rocks.

Look first, then blast

Geologists remove samples of rock from deep underground, like the ones you see here. These "cores," as they're called, reveal the depth and quantity of iron ore beneath the surface—good to know before blasting and shoveling. These core samples were taken from this mine in 2021—within sight of where you're standing now. They were part of a 500-foot deep drill hole.

Feel the pull of iron

Magnets are attracted to magnetite iron even when it's in a rock. The harder the magnet pulls, the more iron in the core

Keep turning to keep the process going

Worlds on Top of Worlds ... on Top of Worlds

These images are grouped into two sets

Go back in time with historical maps and aerial photographs of specific areas. Compare the same locations over time, one image on top of another, you'll see what's changed and what's stayed the same.

TITLES: TUNGSTEN MEDIUM

Grand Canyon of the North

HEADLINES: CHAPARRAL SEMIBOLD

Lorem ipsum dolor

BODY: CHAPARREL PRO REGULAR

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TAN

R239 G266 B194

IRON ORE

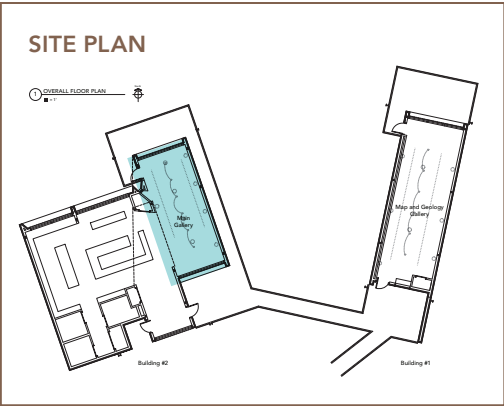
R67 G67 B65

RED

R158 G62 B50

GRAPHIC NAME	Print Material	Substrate	Qt	W"	H"
101.GR.01 Grand Canyon of the North_Intro Panel	Photogloss	sintra (black)	1	40.0	88
101.GR.02 Grand Canyon of the North_Backside Image	Photogloss	sintra (black)	1	40.0	88
102.GR.01 Ojibwe Home_Wall Panel	Photogloss	sintra (black)	1	32.0	42
102.GR.02 Ojibwe Home_Hill of Three Waters	Photogloss	sintra (black)	1	22.0	22
102.GR.03 Ojibwe Home_Artist Panel	Photogloss	sintra (black)	1	8.0	14
104.GR.01 Mines After Mining_Wall Panel	Photogloss	sintra (black)	1	48.0	33
105.GR.01 Past Present Future_1890s Panel	Photogloss	sintra (black)	1	60.0	36
105.GR.02 Past Present Future_1940s Panel	Photogloss	sintra (black)	1	60.0	36
105.GR.03 Past Present Future_1980s Panel	Photogloss	sintra (black)	1	60.0	36
105.GR.04 Past Present Future_2020s Panel	Photogloss	sintra (black)	1	60.0	36
106.GR.01 Life on the Range_Backer Panel	Photogloss	sintra (black)	1	60.0	30
106.GR.02 Life on the Range_Wall Panel	Photogloss	sintra (black)	1	33.0	48
106.GR.03 Life on the Range_Loose Aubin Photos	Paper	custom - see notes		7.0	5
107.GR.01 Children’s Corner_Wall Mural	Vinyl	custom - see notes	1	168.0	36
109.GR.01 Hibbing High School_Backer Panel	Photogloss	sintra (black)	1	60.0	22
109.GR.02 Hibbing High School_Yearbook XIDs?	Photogloss	1/8" acrylic (white)	1		
201.GR.01 Hero Specimen_ID Label	2nd surface	1/8" acrylic (NG)	1	8.0	5
202.GR.01 Maps and Overlays_Wall Panel	Photogloss	sintra (black)	1	72.0	12
202.GR.02 Maps and Overlays_Pool Location Panel	Photogloss	sintra (black)	1	28.0	42
202.GR.03 Maps and Overlays_Wall Map	Photogloss	sintra (black)	1	180.0	27
202.GR.04 Maps and Overlays_Wall Map	Photogloss	sintra (black)	1	56.0	36
202.GR.05 Maps and Overlays_Regional Maps	Custom - see notes	custom - see notes		24.0	18
202.GR.05 Maps and Overlays_Local Maps	Custom - see notes	custom - see notes		20.0	20
203.GR.01 Taconite’s Journey_Wall Panel	Photogloss	sintra (black)	1	42.0	48
203.GR.02 Taconite’s Journey_Reading Rail	Photogloss	sintra (black)	1	40.0	10
203.GR.03 Taconite’s Journey_Instructions	2nd surface	1/8" acrylic (NG)	1	8.0	5
203.GR.04 Taconite’s Journey_Background Image	Photogloss	sintra (black)	1	66.0	36
204.GR.01 Looking for Ore_Core Samples Panel	Photogloss	sintra (black)	1	42.0	48
204.GR.02 Looking for Ore_Backer Panel	Photogloss	sintra (black)	1	60.0	30
204.GR.03 Looking for Ore_Rock Specimen Labels	2nd surface	1/8" acrylic (NG)			
205.GR.01 From Ore to Steel_Wall Panel	Photogloss	sintra (black)	1	60.0	36
205.GR.02 From Ore to Steel_Helmet Flip	2nd surface	1/8" acrylic (NG)	1	10.0	10
205.GR.03 From Ore to Steel_Utensils Flip	2nd surface	1/8" acrylic (NG)	1	10.0	10
205.GR.04 From Ore to Steel_Guitar Strings Flip	2nd surface	1/8" acrylic (NG)	1	10.0	10
205.GR.05 From Ore to Steel_Stadium Flip	2nd surface	1/8" acrylic (NG)	1	10.0	10
205.GR.06 From Ore to Steel_Schools Flip	2nd surface	1/8" acrylic (NG)	1	10.0	10

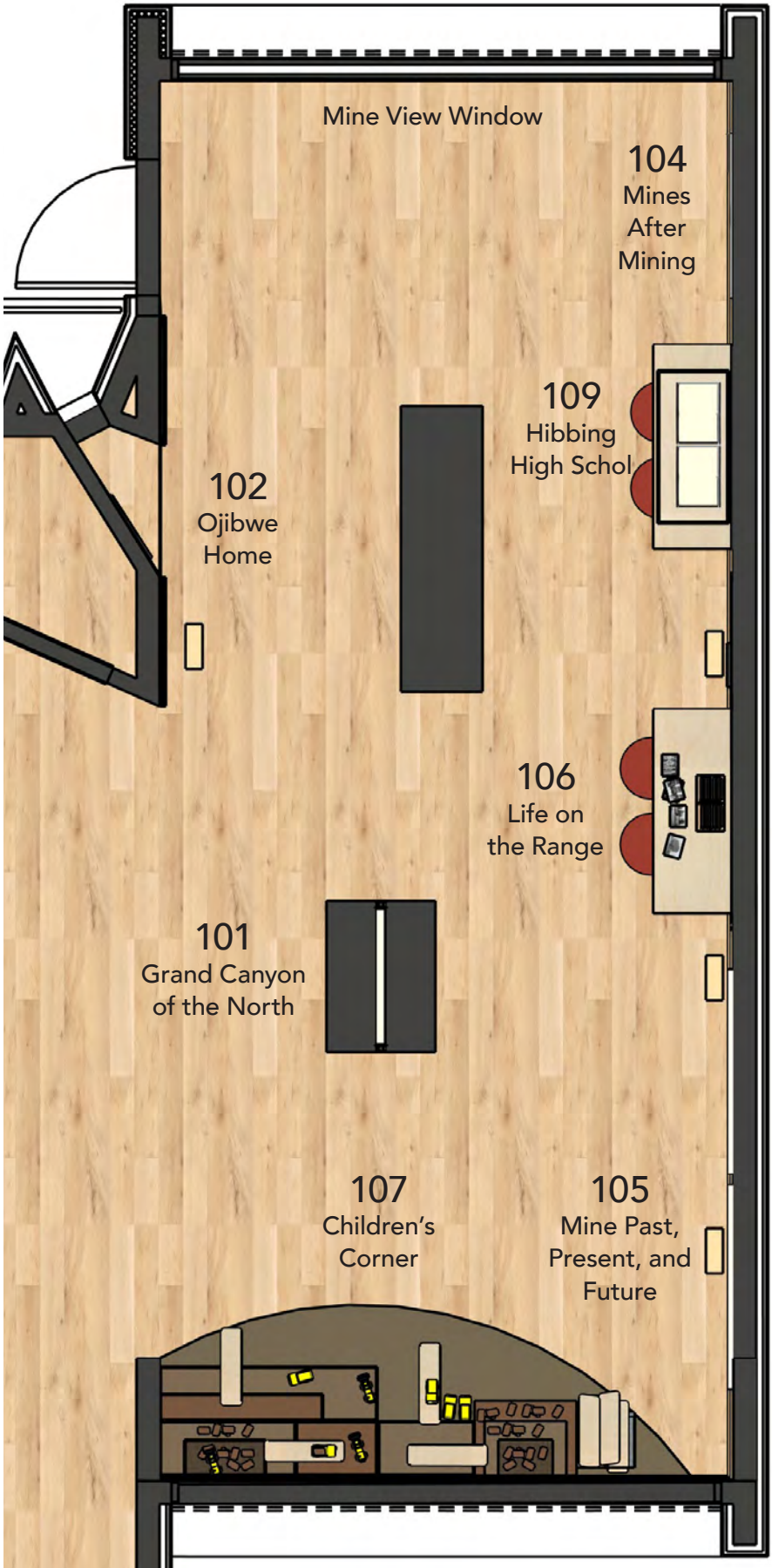
MAIN GALLERY OVERVIEW



Walls of glass at each end of the main exhibit gallery frame views of mining—present and past. The primary view of the working mine is an integral part of the exhibit. In the continuum of past, present and future, this view is the present, exhibiting the ever-changing minescape. At the opposite end of the gallery, visitors look out over the assembly of massive machines once used in the mine, some as tall as a three story house. The exhibit introduction, *Grand Canyon of the North*, sits between these two views and provides a concise overview of the site and its stories.

EXHIBIT AREAS:

- 101 Grand Canyon of the North
- 102 Ojibwe Home
- 104 The Mines After Mining
- 105 Hull Rust Mahoning Mine—Past, Present, and Future
- 106 Life on the Range
- 107 Children’s Corner
- 109 Hibbing High School



101 Grand Canyon of the North

OVERVIEW

This brief introduction orients visitors to the place and to the stories it holds. A large contemporary photo of the Hull Rust Mahoning Mine, adjacent to a series of time-spanning images, highlight the significance of this site and a few of the events that shaped its history.

Today’s Mesabi Iron Range is known for its deep expanses of excavated bedrock. But long before miners began prospecting along this high, forested ridge, indigenous people knew this place for its unusual geology. After the first ore samples revealed a geological treasure lying just beneath the surface, excited promoters called this a “mountain of iron,” imagining a solid formation of iron and to the mountains of ore that could be taken from it.

LEARNING OBJECTIVES

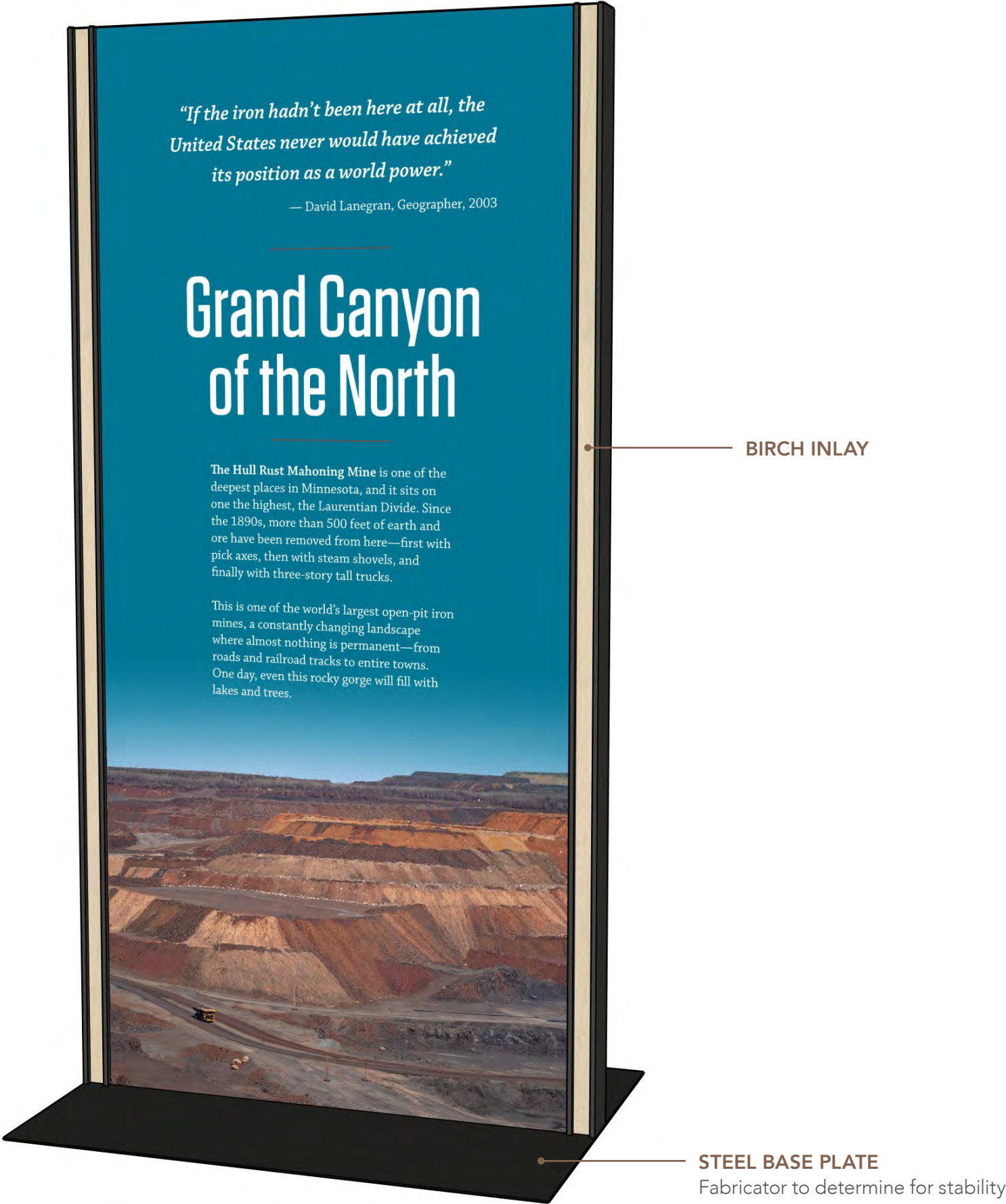
- Starting with this exhibit introduction, visitors who may have come to see a local attraction begin to discover how this mine has profoundly influenced the history of our country.
- Snapshots in time—from the distant and recent past—draw visitors into the bigger stories the Hull Rust Mahoning fits into. Here, they begin to see why this canyon-like landscape exists and how it came to be.

ACTIVITY DESCRIPTION

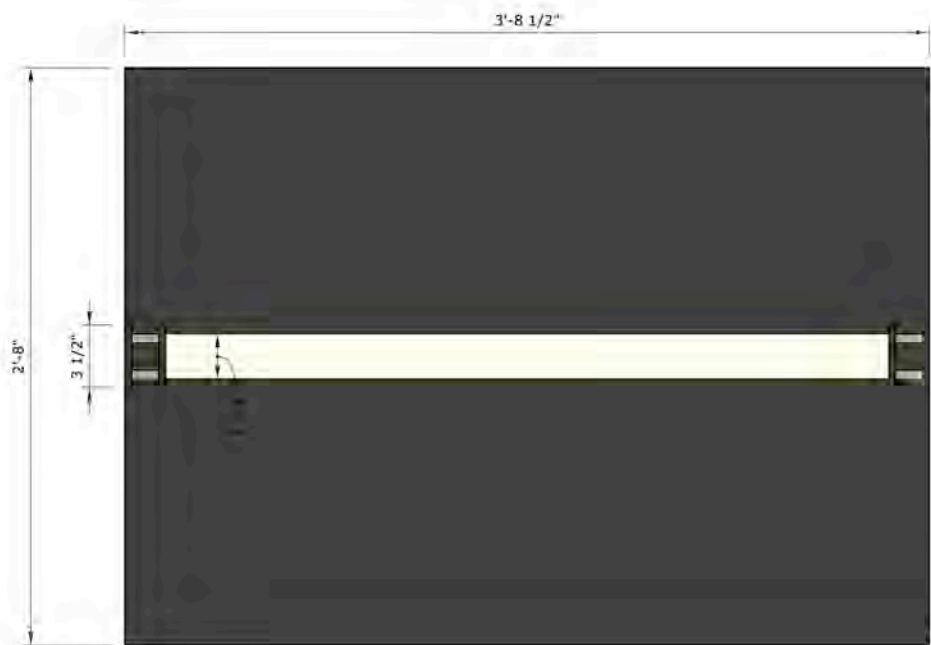
This exhibit will hold a prominent position at the entrance to the gallery, easily seen by visitors walking into the center. It will also serve as a pause point for visitors deciding what to do next.

GRAPHICS

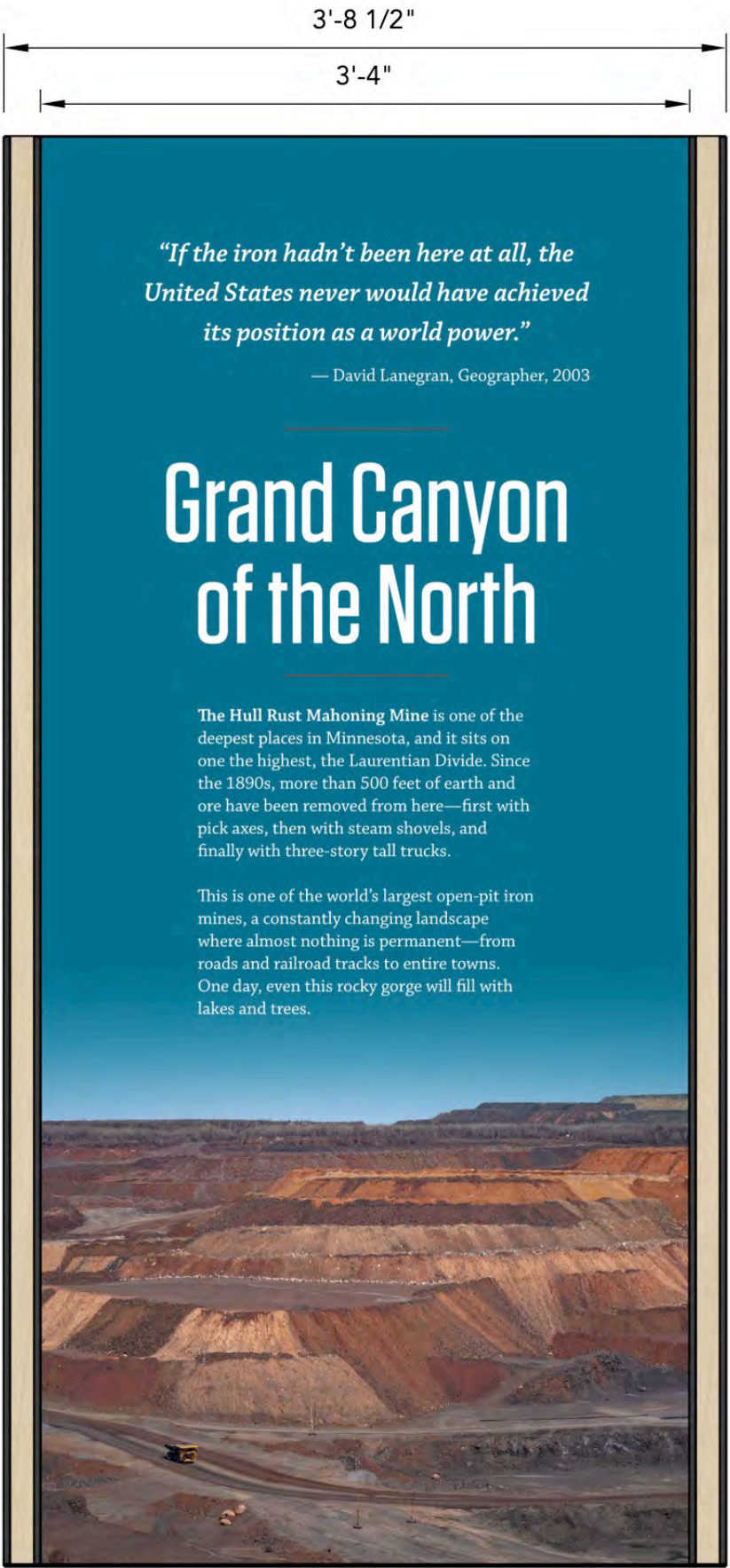
- GR.01 Intro Panel
- GR.02 Backside Panel



101 Grand Canyon of the North—Dimensions



7'-4 1/8"



102 Ojibwe Home—Overview

OVERVIEW

Indigenous people have lived here since time immemorial. Hundreds of years ago, several bands of Ojibwe came to this region and nurtured a deep relationship with all that live on the land and in the water. Their culture, traditions, and language contribute to the character and experience of what is now northern Minnesota.

The Mine View project team is in ongoing conversations with staff from the Bois Forte Heritage Center and Cultural Museum, learning about Indigenous relationships with the lands and waters of the region. The design and development of this section of the exhibit will be informed by the knowledge and insights gathered from these conversations.

LEARNING OBJECTIVES

- Visitors are encouraged to cast their imaginations back in time, to an era long before the discovery of iron ore. This place holds a remarkable geological story and the stories of Indigenous people going far back in time.
- Seeing the story of an example stewardship project, visitors are introduced to the cultural traditions of land and water stewardship common among the region’s Ojibwe communities.



CUSTOM PAINTED WALL MURAL
On all wall surfaces

HILL OF THREE WATERS WINDOW

GRAPHICS
GR.01 Overview (Treaties and Nett Lake)
GR.02 Hill of Three Waters
GR.03 Artist Panel

104 Mines After Mining (Graphic Panel)

OVERVIEW

Mining on the Iron Range created a landscape unlike any other in the country. Millions of tons of rock and soil overburden have been dug up and hauled onto high hills while even greater amounts of iron ore were dug from ever deepening, canyon-like pits. Massive hills took shape as stockpiles of ore with lesser amounts of iron were set aside for future use, eventually growing over with trees and native shrubs—and claimed by locals for recreation. As mines eventually closed, pits filled with groundwater, becoming lakes known for their blue-green tint.

LEARNING OBJECTIVES

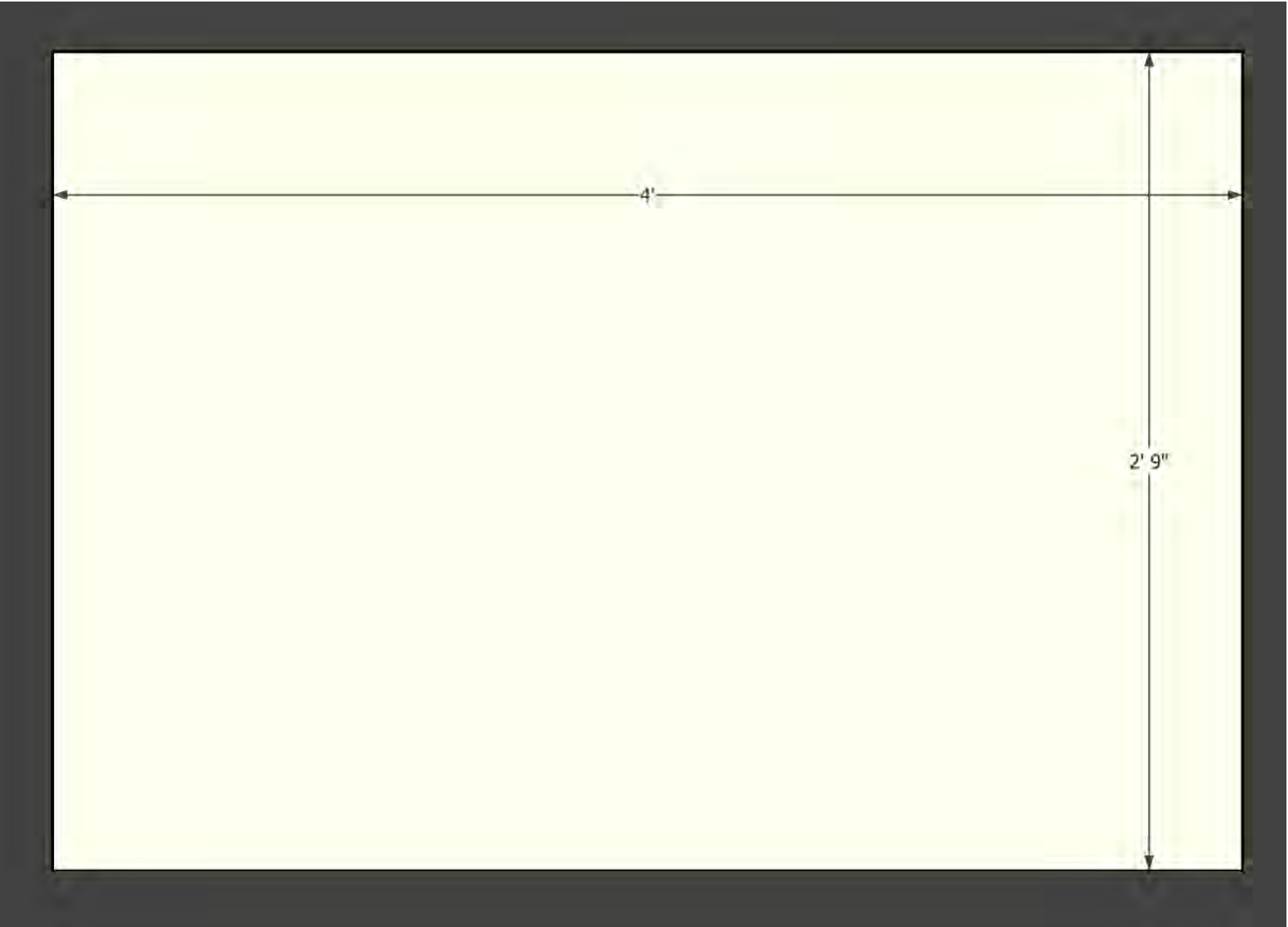
- Visitors to the Iron Range express curiosity about what happens to the mines once they’ve been closed. A set of reclamation stories provides visitors with a few examples of what can happen after the workers and their machines move on.
- Visitors begin to see this as a landscape that’s constantly changing, transformed as much by machines as natural processes.
- The future of the minescapes that surround visitors at the Mine View hold many possibilities. At this exhibit, visitors discover a few ways these lands have been transformed—and could be used in the years ahead.

ACTIVITY DESCRIPTION

When visitors take in an Iron Range landscape, they probably experience a great expanse of mine-scarred terrain in one direction and in another see tree-covered hills built a century ago by shovels and trucks—now almost indistinguishable from features shaped by natural processes. Seeing this legacy of large-scale excavation and reclamation, visitors ask about the future on the minescape they see from the Mine View. What will this land look like after the ore runs out and the operations moves on? This exhibit presents a few answers.

GRAPHICS

GR.01 Wall Panel



105 The Hull Rust Mahoning Mine: Past, Present, and Future (Graphic Panels)

OVERVIEW

As visitors take in the view of today’s mining landscape, they are experiencing only a moment in the life of one of the world’s largest iron mines. This group of connected mines has a history and a future. The history we know; the future is just starting to take shape.

A grouping of large photographs provides a brief, change-over-time picture of the Hull Rust Mahoning, as a mine and as an influential factor in global events. While some Iron Range mines have closed and are being reclaimed as natural and recreational resources, the HRM is an ongoing mining operation.

LEARNING OBJECTIVES

- Visitors experience an easily accessible story of this mine that connects to the present activity they see from the Mine View, leaving them with an understanding that this is, and will continue to be, a working mine.
- The story of this mine closely follows world history. When visitors connect the activity they see from the Mine View to national and international events, they can appreciate the critical role of the HRM in world affairs—past, present, and future.
- In some ways, what visitors see in these images—a process of exploration and excavation—hasn’t changed much over the years. What has changed are the processes and markets for the products of this mine. Visitor’s attention will be drawn to these changing ways of mining.

ACTIVITY DESCRIPTION

Four large images, each representing a period in the life of the Hull Rust Mahoning mine, are displayed as a group. Each image includes an inset graphic with a caption about mining in that period and a subtext and image that describes the national and international events that have changed mining in the HRM.



GRAPHICS

- GR.01 1890s Panel
- GR.02 1940s Panel
- GR.03 1980s Panel
- GR.04 2020s Panel

106 Life on the Range—Overview

OVERVIEW

While visitors to the Mine View usually have some awareness of the great iron mines of northern Minnesota, few know much about the people and the communities of the Iron Range. Driving through cities like Hibbing and nearby Virginia, travelers encounter signs of immigrant cultures that have shaped these communities for more than a century. Ethnic foodways are kept alive in grocery stores and restaurants. Religious practices are maintained in houses of worship. And the names of businesses and public facilities speak to the generations of immigrants and their families that made a home here.

LEARNING OBJECTIVES

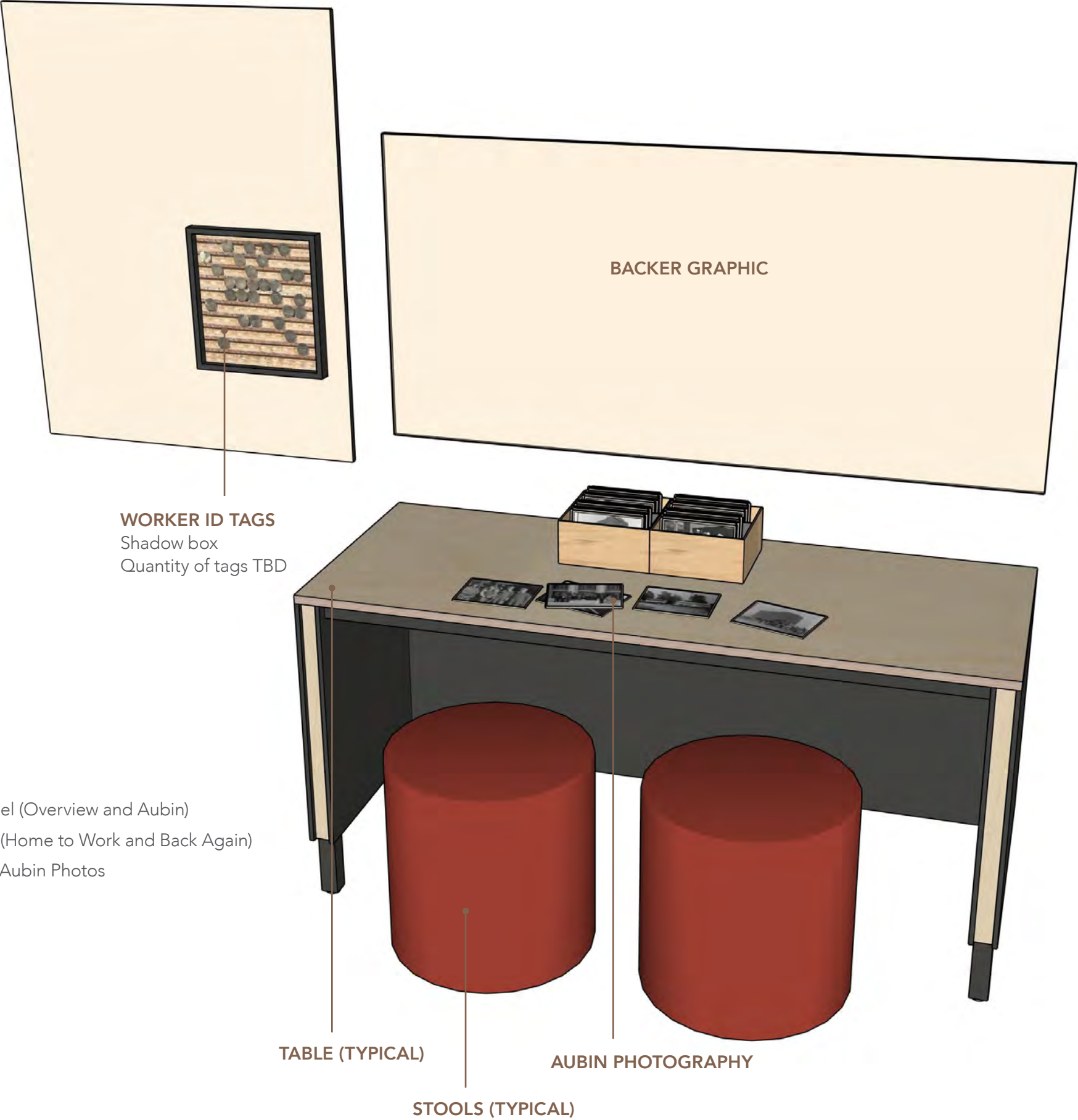
- Visitors are invited to follow miners back to town after work. They'll see how the connections between work and home shaped Iron Range communities.
- Looking beyond first impressions of the region's heavy industry, visitors see into the vibrant communities that support the mines—in the words, recipes, photos, and belongings of the people who made a life on the Iron Range.
- Visitors select from different subject areas when exploring Iron Range communities, each providing a particular view into the region's way of life.

ACTIVITY DESCRIPTION

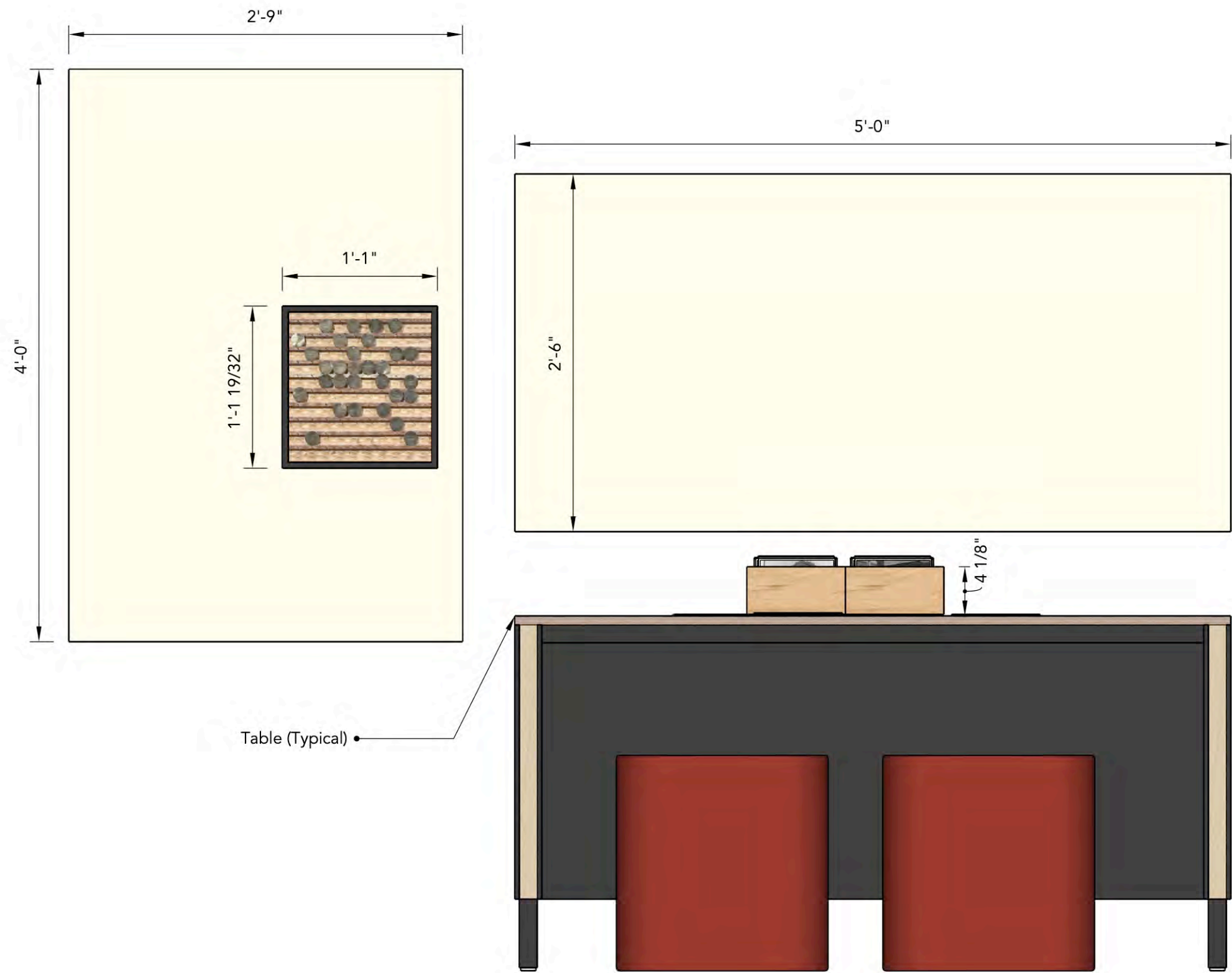
This exhibit grouping features a collection of historical materials—images, artifacts, and personal accounts—that open up a range of perspectives on the social and cultural traditions of Hibbing and the Iron Range. This set of experiences provides a more personal and close-in feel for community life outside of the mines.

GRAPHICS

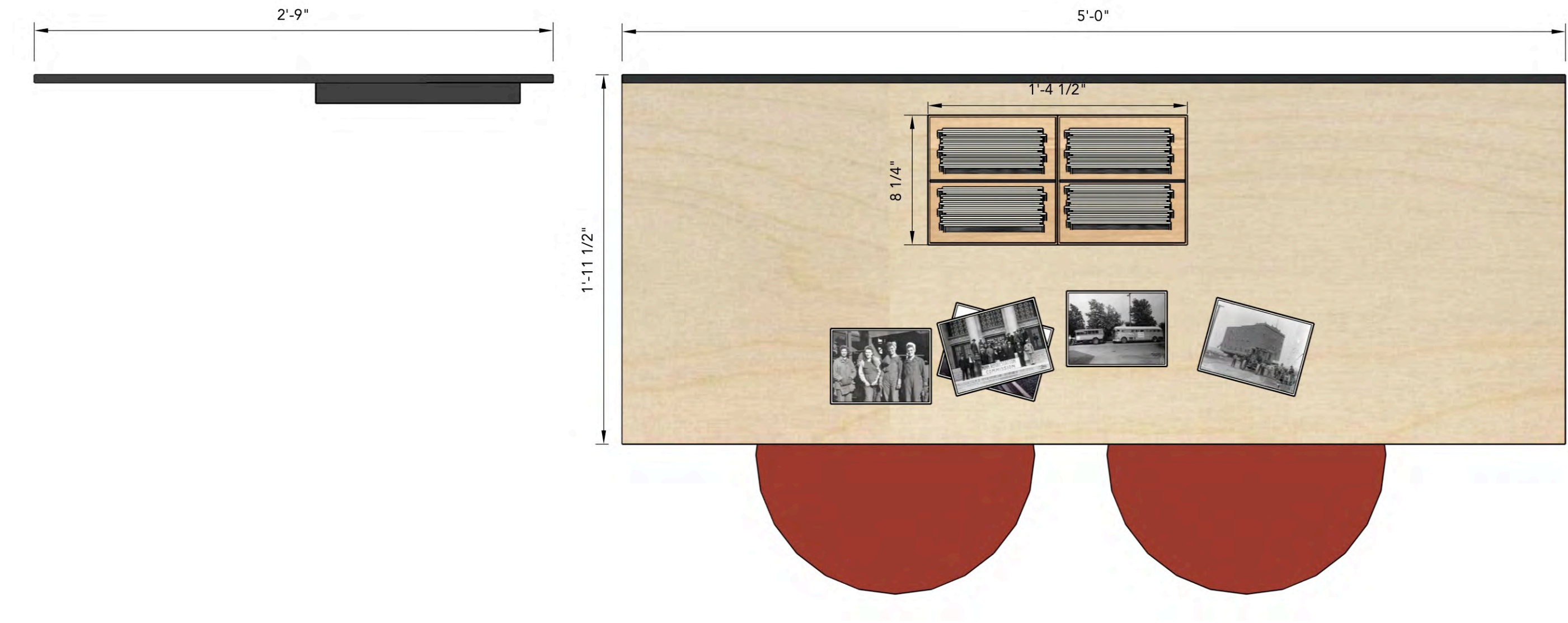
- GR.01 Backer Panel (Overview and Aubin)
- GR.02 Wall Panel (Home to Work and Back Again)
- GR.03–XX Loose Aubin Photos



106 Life on the Range—Dimensions



106 Life on the Range—Dimensions



107 Children’s Corner—Overview

OVERVIEW

By the time families with children enter the Mine View exhibit galleries, they’ve already seen breathtaking views, giant machines, and red rocks in every direction. For young children—especially those 3 to 6 years old—this extraordinary and unfamiliar setting is rich territory for fun and imaginative exploration.

LEARNING OBJECTIVES

Children can be expected to bring their own questions and curiosities to this play setting, especially once they’ve experienced the drive up the hill and the compelling sights revealed at the top. Through self-directed and open-ended play, they have an opportunity to explore those things they find most interesting—often the same things that adults are curious about.

- Children will start to make sense of the mine and the activity they see out the windows in their own way and in their own time.
- The machinery that’s on exhibit just outside the adjacent window is a critical component of this play setting. Seeing the real thing while imagining themselves driving through the mine can open up a world of scenarios—events and operations in the mines.

ACTIVITY DESCRIPTION

Four connected components work together to make this a compelling play setting that demonstrates a clear focus on what people are doing in the Hull Rust Mahoning mine. Since the invitation to play will be clear to children, this activity area will not require signage.

1. The machines outside the window are unlike anything children see in their everyday lives, especially when experienced up close. As really big, real machines, they support explorations of size and scale.
2. A wall graphic of the mine illustrates the physical geography of the mine. Seeing roads that link various places supports children’s early mapping skills on a landscape that is connected horizontally—and up and down. Mining involves getting something from one place to another.



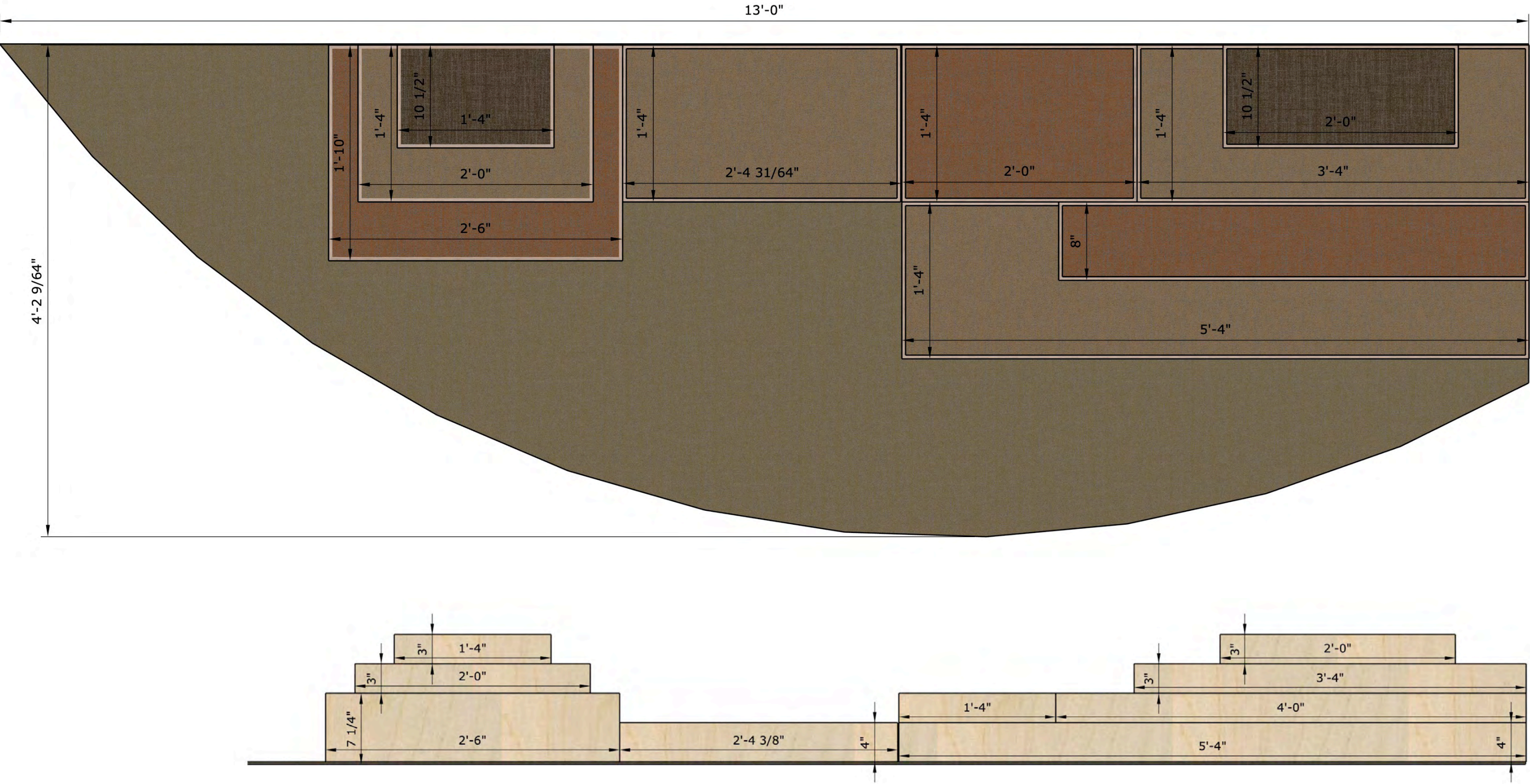
3. The play setting structure is made up of carpet covered boxes of various depths. These stationary pieces loosely replicate a mine landscape with shallow “benches” along with higher places and lower areas. Adults will also find the structure and easy place to sit and play with their children or monitor their activity.
4. Moveable, hands-on ramps, toy machinery, and bean bags meant to represent the mined rock material, provide children the means to create endless arrangements of routes and operations, all guided by their own interests and motivations. These elements will also encourage social interactions between children, sometimes taking on roles they perceive as important in the mine.

GRAPHICS

GR.01 Wall Mural



107 Children’s Corner—Dimensions



109 Hibbing High School—Overview

OVERVIEW

This “Castle in the Woods” is one of the most visited destinations on the Iron Range. Built in 1923, the school is known for its over-the-top architecture and for its educational legacy. It clearly speaks to the high regard this community has on education. Perhaps most remarkable is that this extraordinary school was built for the children of miners and new immigrants.

Almost any high school yearbook can provide an intimate and compelling view into a community. These pictures of events, teams, clubs, and bands—along with individual students—provide a storyful portrait of a community captured at one specific moment in time. Public school yearbooks are also among the most culturally representative documents in our historical record.

LEARNING OBJECTIVES

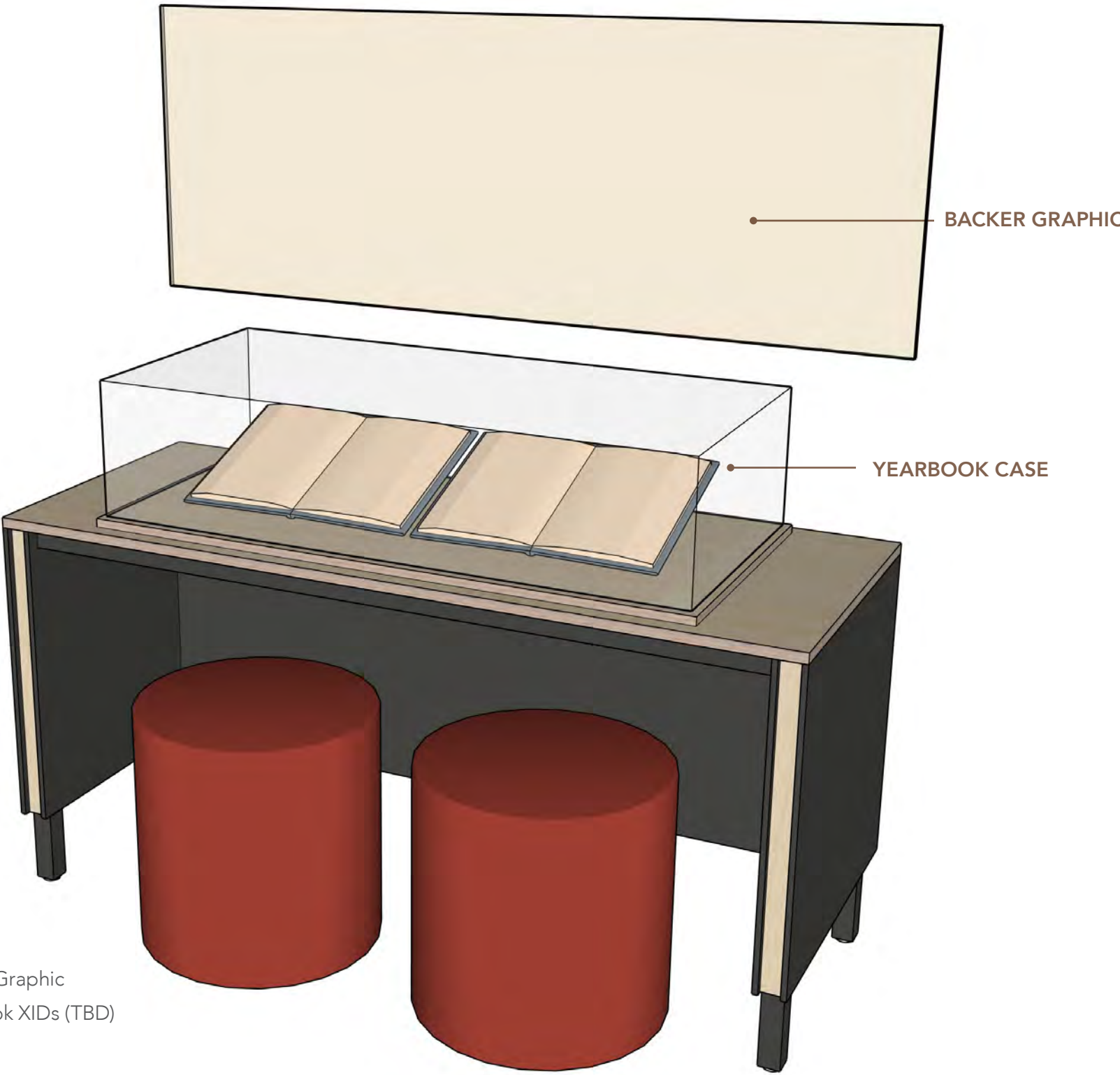
- Looking beyond first impressions of the region’s heavy industry, visitors see into the vibrant communities that support the mines and the value they placed on education. The story of Hibbing High School holds personal insights to the families who made a life on the Iron Range.
- Visitors find contrasts and similarities between the two yearbooks.

ACTIVITY DESCRIPTION

Two Hibbing High School yearbooks—one from the 1920s and one from 2000—will be displayed in an acrylic case. Selected pages from the yearbooks will be reproduced and featured in the background graphic. Sidebar features could include:

- Bob Dylan
- The year 2000 retrospective of the school’s opening

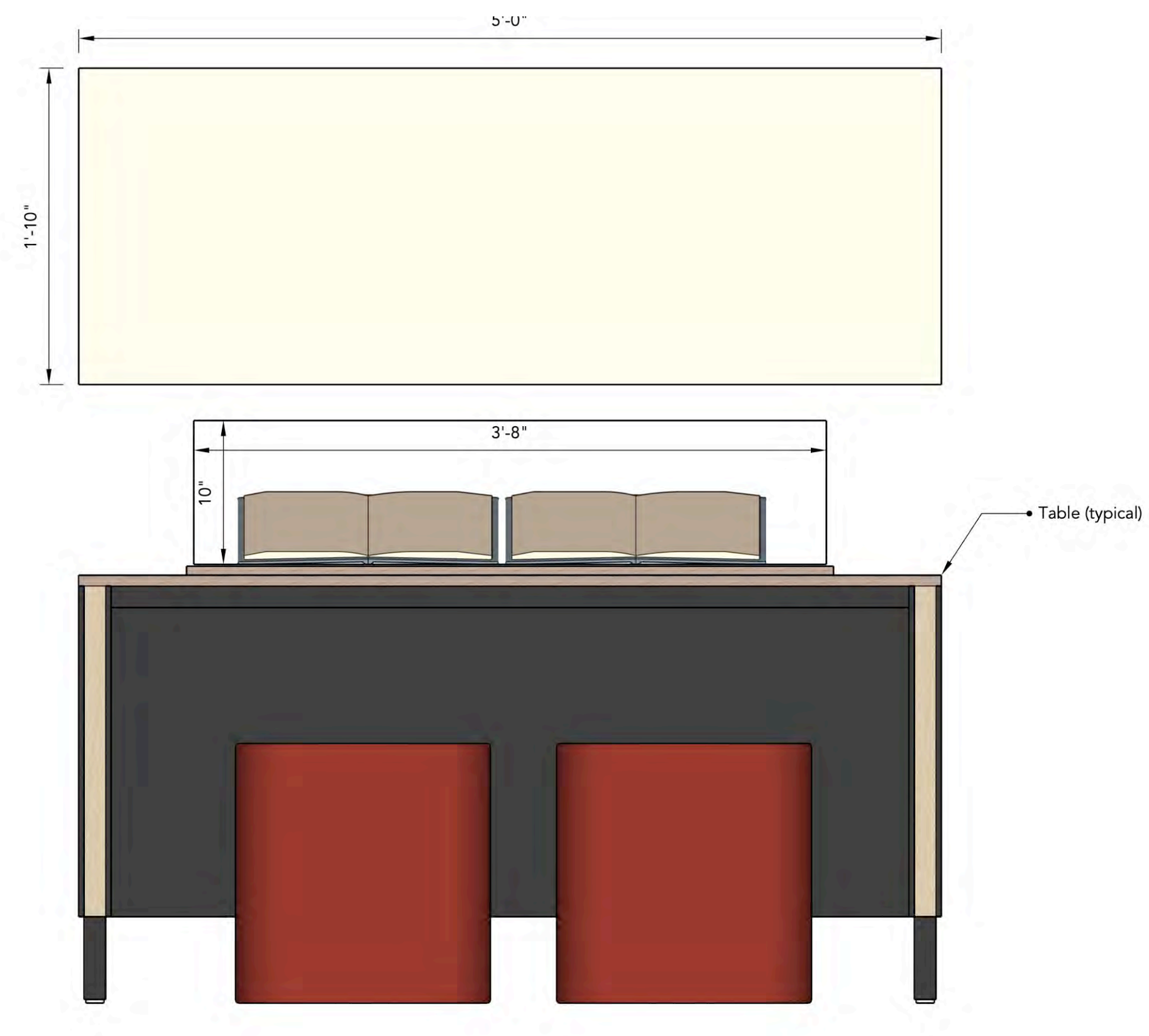
This exhibit will be located near other components that feature historical materials—images, artifacts, and personal accounts—that open up a range of perspectives on the social and cultural traditions of Hibbing and the Iron Range. Quotes from oral histories will be included and where possible, photos of the individuals will be featured with the quotes.



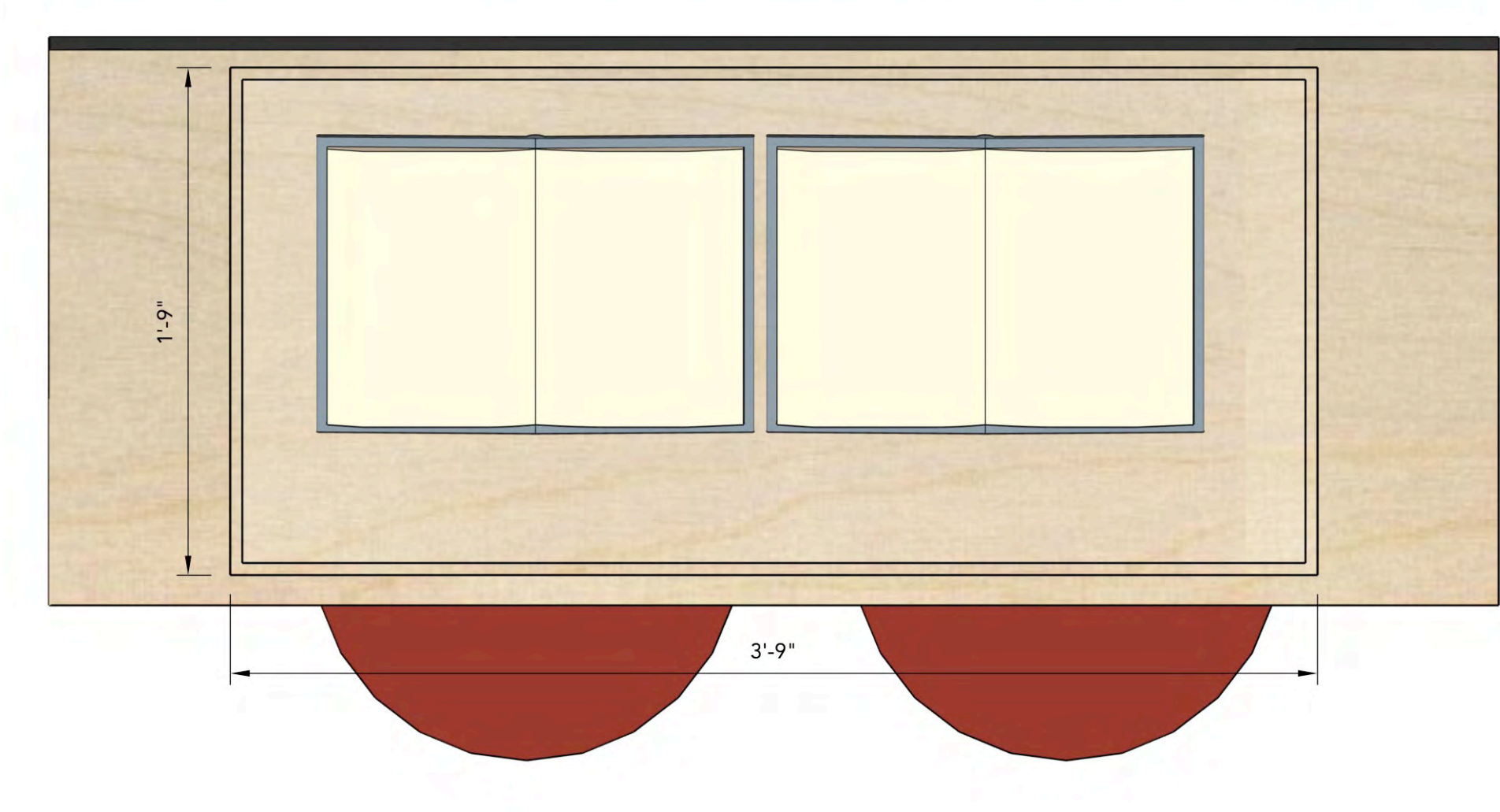
GRAPHICS

- GR.01 Backer Graphic
- GR.02 Yearbook XIDs (TBD)

109 Hibbing High School—Dimensions

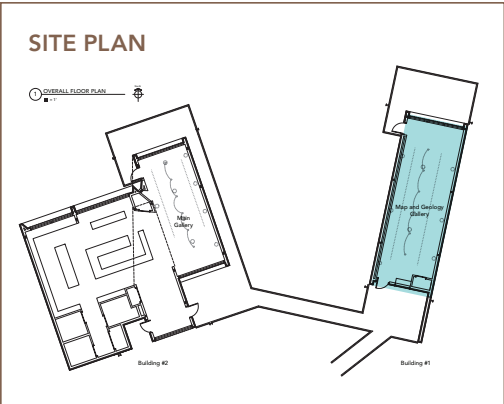


109 Hibbing High School—Dimensions



MAPS & GEOLOGY GALLERY:

Exhibit Areas, Experiences, & Stories



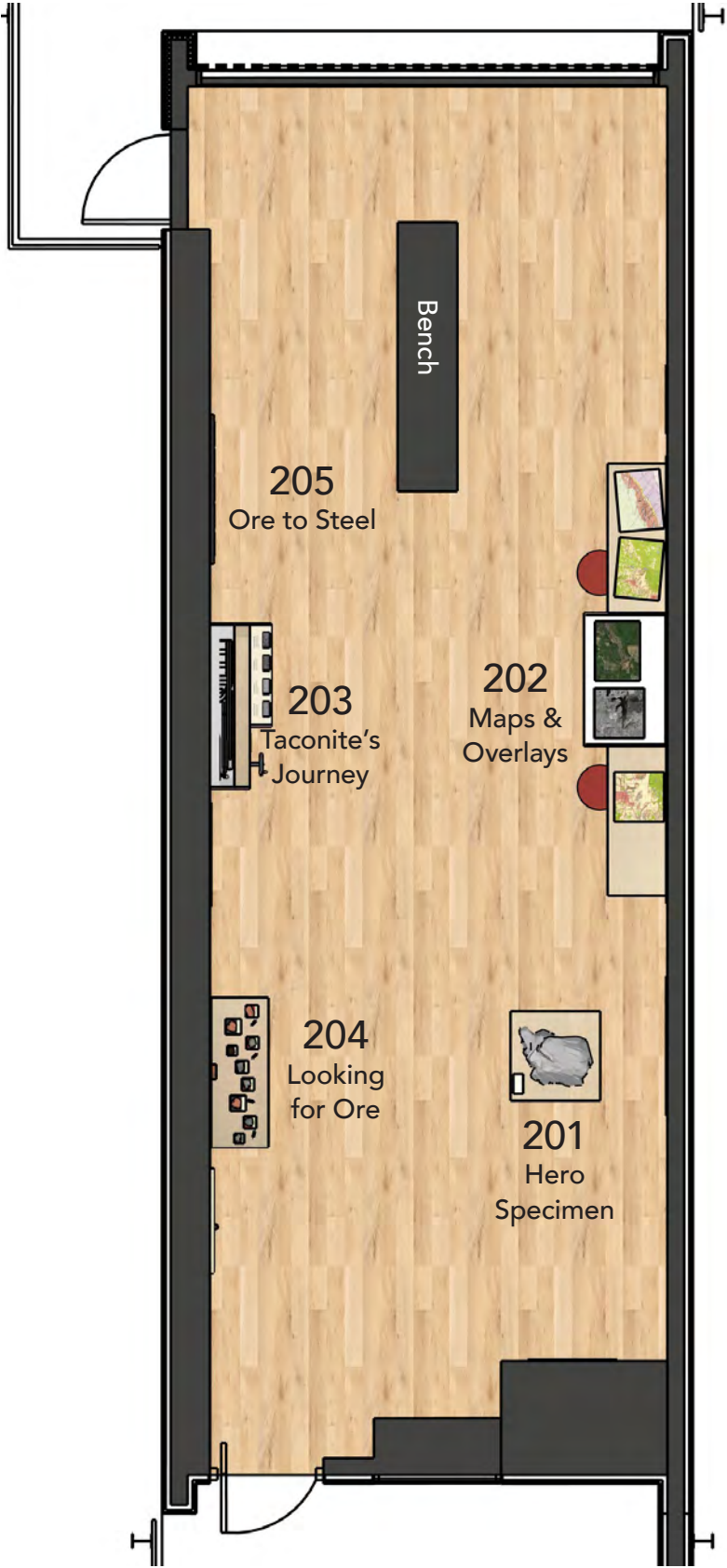
The Geology that Shaped the Culture of the Iron Range

Wherever visitors are at the Mine View they seldom lose sight of the mines, a reminder that the history of this place and its people are inseparable from the Biwabik Iron Formation that lay just beneath the surface.

This gallery offers a different kind of visitor experience with more of an emphasis on hands-on exploration and a focus on the geology of the region, especially as it influenced the geographical patterns of life on the Iron Range.

EXHIBIT COMPONENTS:

- 201 Hero Specimen
- 202 Maps and Overlays
- 203 Taconite's Journey
- 204 Looking for Ore
- 205 Ore to Steel



201 Hero Specimen

OVERVIEW

Visitors often express a desire to see and touch a piece of the ore that’s being excavated in the mines below. This large chunk of taconite, brought here from the blast site just below the Mine View, gives visitors a chance to get up close to a sample of the rock they’re seeing down in the mine.

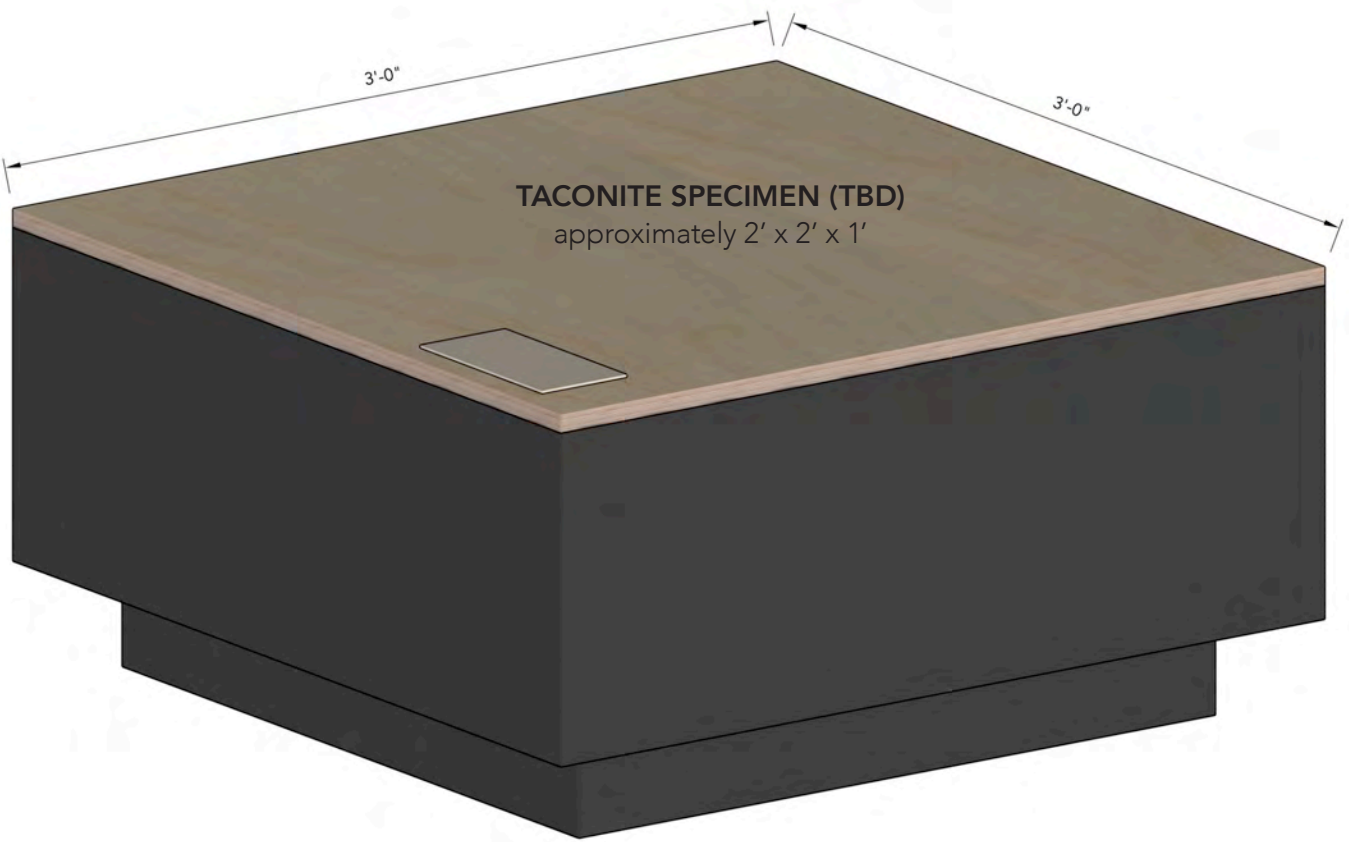
[pre-write ID Label]

Blasted from Bedrock

This 800-pound piece of taconite iron ore came from the mine you see through the window. Every day, about 50,000 tons of taconite are hauled from here up to the processing plant seen in the distance. Look for the darker bands of rock. That’s where the iron is.

GRAPHIC

GR.01 Object ID



202 Maps and Overlays—Overview

OVERVIEW

Maps and aerial photographs are full of features and details that raise questions and pique curiosity. And few places are as rich with geographical change as the areas in and around the Hull Rust Mahoning Mine. When given a set of sheets that show one site in different ways and at different times, visitors can follow their own lines of inquiry through the site by selecting images and comparing them.

LEARNING OBJECTIVES

By giving visitors open access to maps and images—as loose sheets—this activity encourages open-ended, self-directed exploration of the region’s mining landscape.

- Visitors will see changes, and rates of change, over time on the landscape in and around Hibbing.
- Visitors will see how different kinds of maps and aerial images reveal different kinds of information.
- The activity of selecting images—some of which are transparent—and stacking them on a light table, will prompt conversations with volunteers and other visitors.
- Visitors will see how particular mining operations change and move around on the site, reinforcing the message that these are working mines.

ACTIVITY DESCRIPTION

- One light table and two side tables with shelving for image sheets below.
- Two sets of loose sheets, four to six images in each set. One set is focused on North Hibbing and Poole Location; the other frames a wider view that includes more of the Hull Rust Mahoning east and west of Hibbing.
- The two sets are differentiated by color and all sheets are dated. A few, or all, will have a You Are Here icon on the Mine View location. Some may have labels for certain mining features, for example: blasting, excavating, stockpiling, road building.
- Optimally, there will be room for two people standing side by side at the light table, to encourage conversation.



GRAPHICS
GR.01 Wall Panel
GR.02 Pool Location Panel
GR.03 Wall Map
GR.04 Wall Map
GR.05–XX Maps Overlays

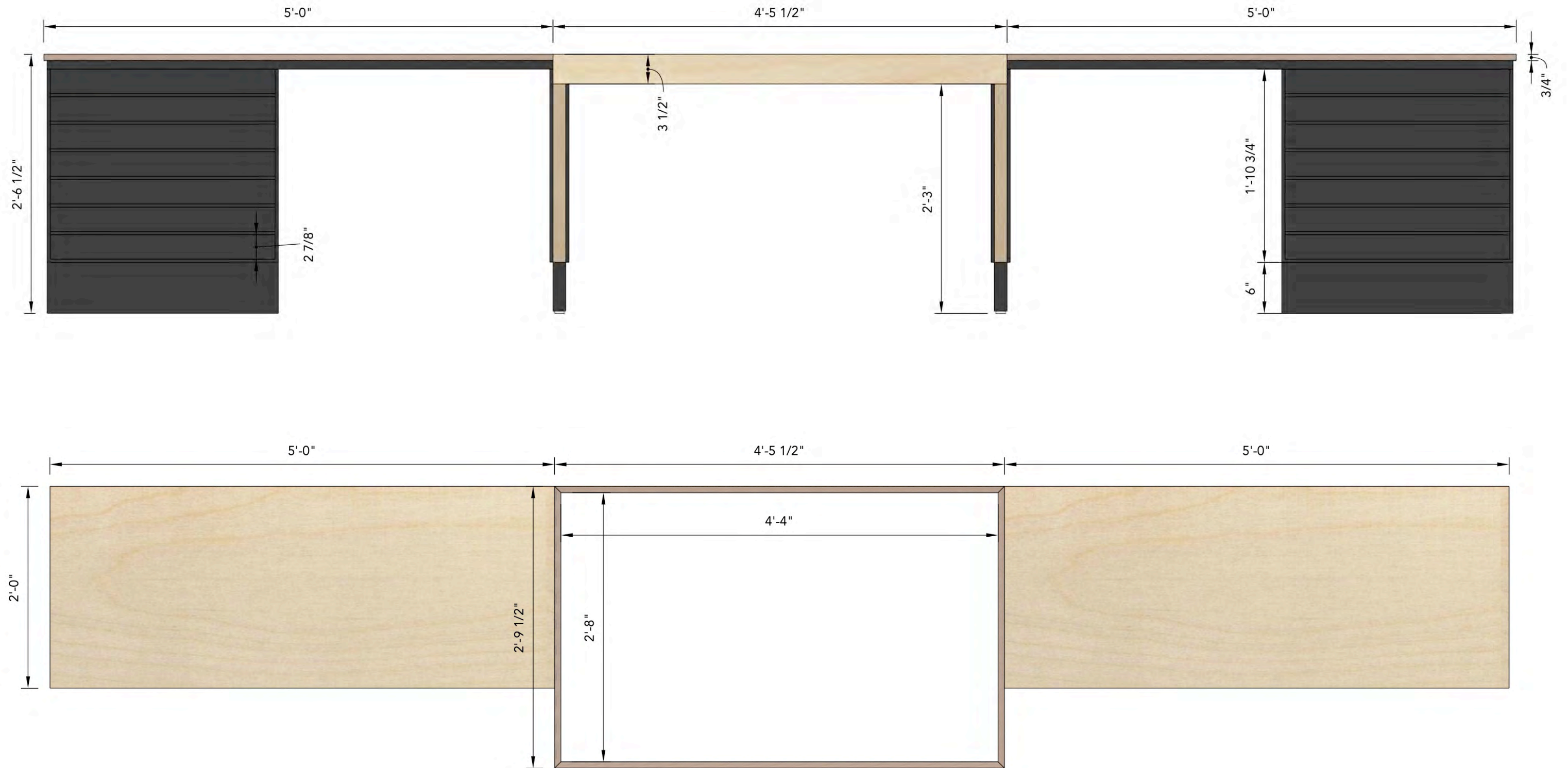
STOOLS (2)
18”h

LIGHT TABLE
53.5”w x 30.5”h x 33.5”d

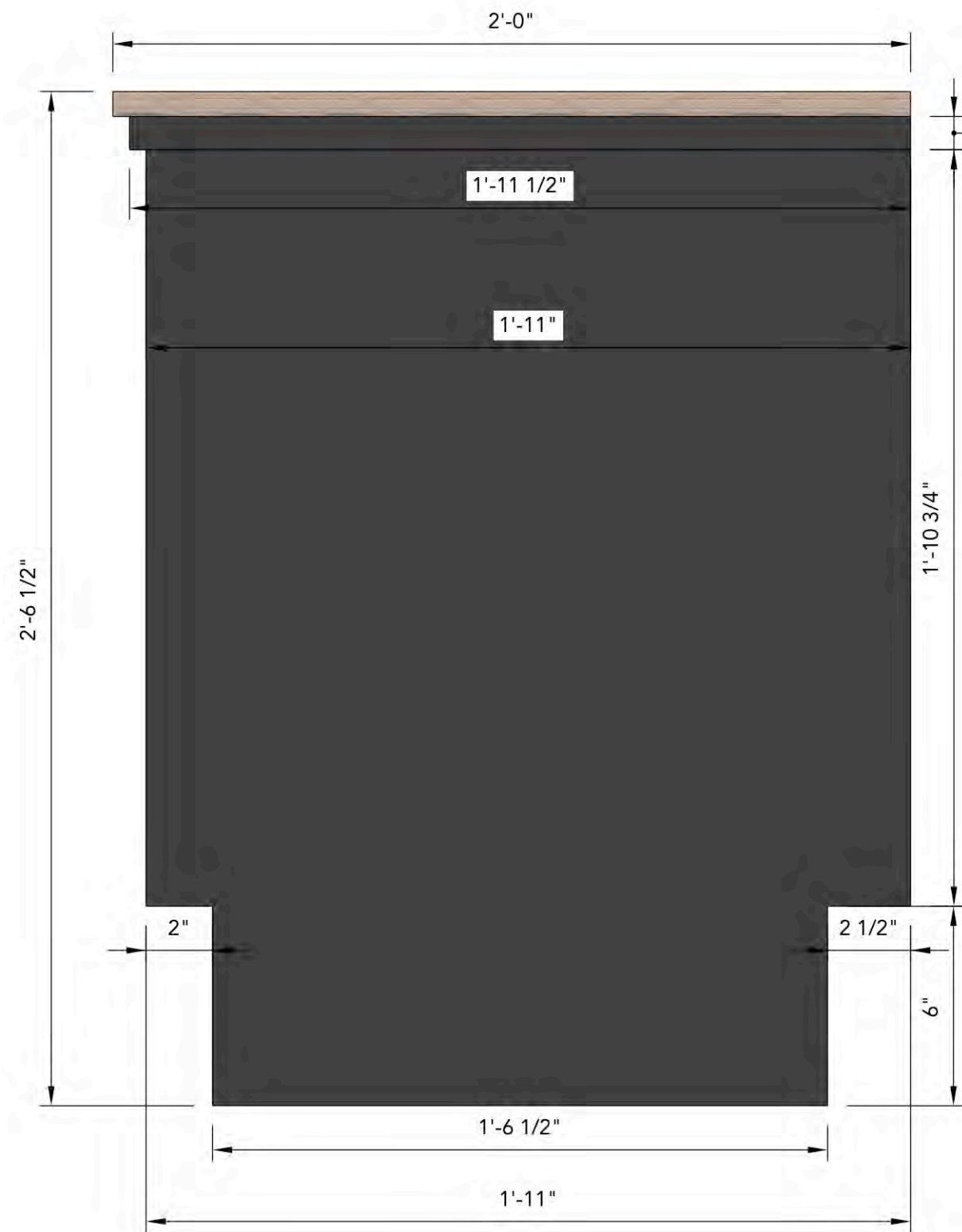
SIDE TABLES (2)
60”w x 30.5”h x 24”d

SHELVING (2)
28”w x 28”h x 23”d

202 Maps and Overlays—Dimensions



202 Maps and Overlays—Dimensions



204 Looking for Ore—Overview

OVERVIEW

Mine geologists and engineers have been continuously drilling into bedrock in search of high-grade ore for more than 130 years. The samples they pull from the rock are tested to determine the concentration and quality of the iron in the rock. Drilling and testing results are incorporated into 3D models showing where the iron ore is located.

LEARNING OBJECTIVES

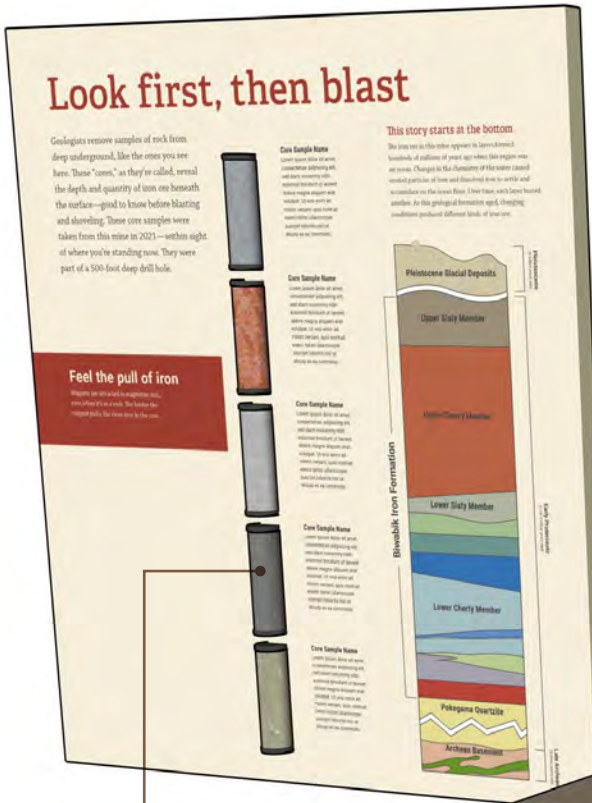
With a magnet, visitors can test a drill core for its magnetic iron content. Several cores are mounted vertically, just as they came from the ground. Each one looks a little different and each one holds a different amount of iron.

- By using magnets, visitors will find that iron exists in different amounts in different kinds of rock.
- By examining rock specimens mounted to the table, visitors see that there are various forms of iron ore. [Can we say which are worth mining today?]
- Visitors see where different forms of ore are located across the Mesabi Range. [Is there a comparison to be made between the three ranges?]
- Some of the core samples show layering. Visitors will see the depth at which iron ore exists in various locations across the Mesabi Range.
- Visitors are given the information to assess the geological history (relative age and processes) of various ore samples.

ACTIVITY DESCRIPTION

- Several cores are mounted to a graphic with magnets tethered to each. The cores, sample rock specimens, and graphics are grouped in ways that help visitors see similarities and differences, and show the stratigraphic locations of each. Cores under consideration include Chert or slate with magnetite banding, Vermillion Range taconite, Quartzite—green or pink, Taconite—western range (nonmagnetic), and Stromatolite (if available).
- The arrangement of specimens and graphics on the table invite different levels of exploration and conversation.
- Optimally, there will be room for two people standing side by side each using magnets at the same time.
- Supporting graphics will draw attention to the view of the mine.

CORE SAMPLES PANEL



CORE SAMPLES (5)
~2" w x ~7" h

BACKER PANEL



GRAPHICS

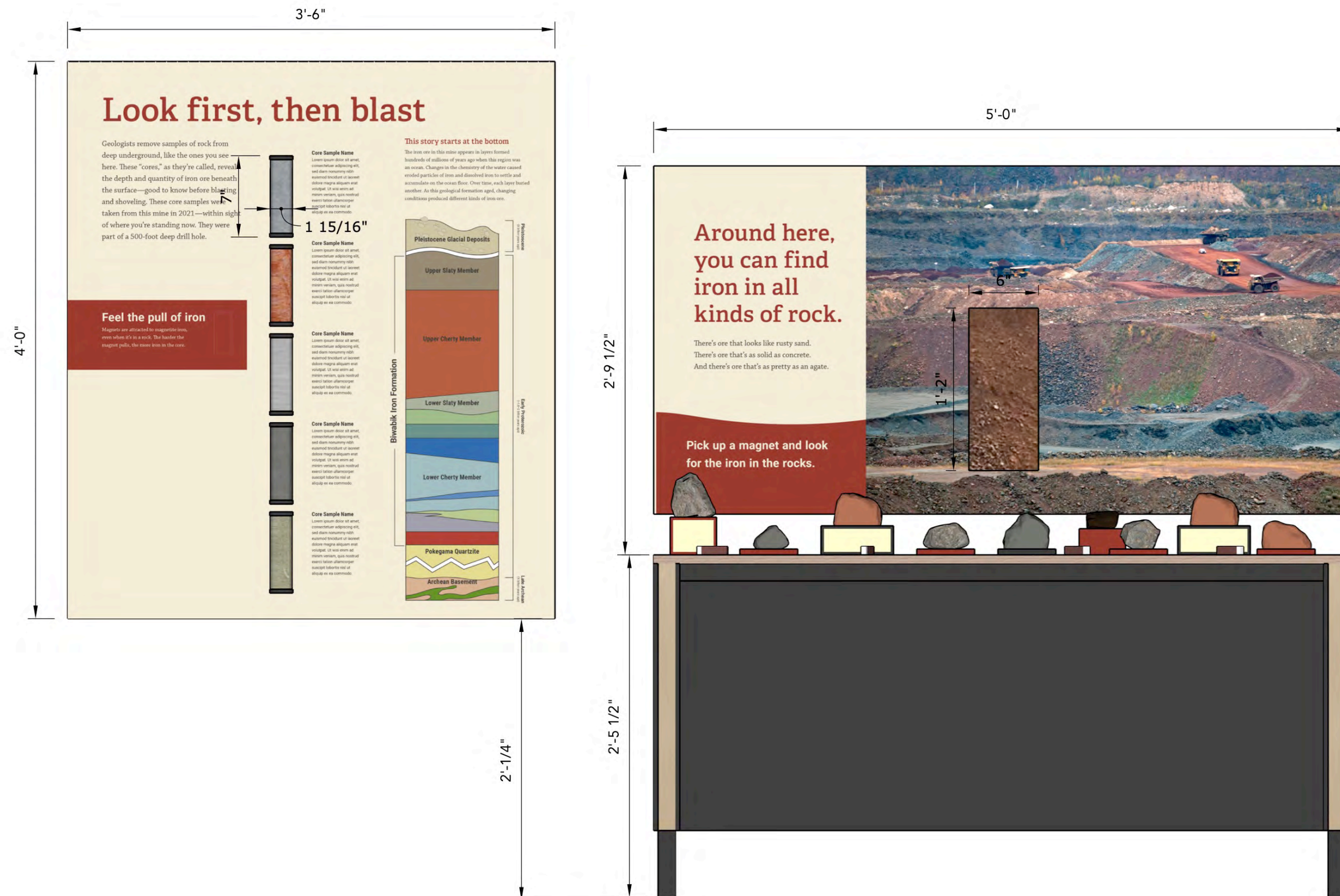
- GR.01 Core Samples Panel
- GR.02 Backer Panel
- GR.03–XX Rock Specimen ID Labels

TABLE (TYPICAL)
60" w x 29.75" h x 24" d

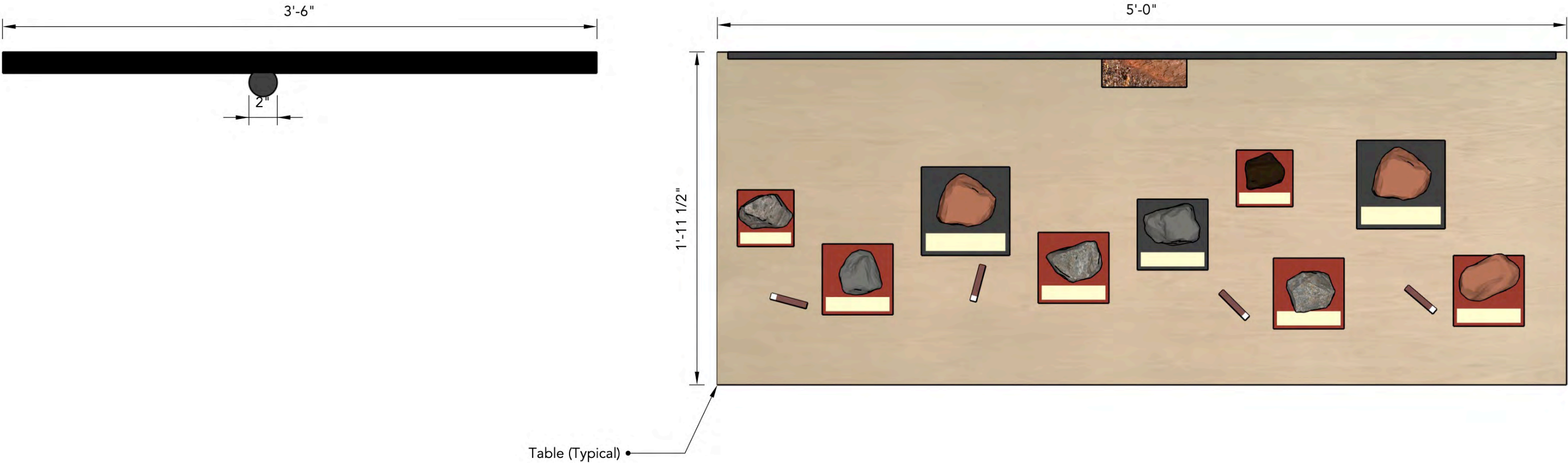
LOOSE HEMATITE
IN PLEXI CASE

ROCK SPECIMENS
ON BLOCKS
adhered to table

204 Looking for Ore—Dimensions



204 Looking for Ore—Dimensions



203 Taconite’s Journey—Overview

OVERVIEW

Taconite is a hard sedimentary rock that contains about 25% iron, making it one of the lower grade ores in the mine. But there is so much of it here, that scientists and engineers were convinced that if they could figure out a way to extract the iron from the rock, they’d have a profitable product. Eventually, engineers at the University of Minnesota developed a method for concentrating the iron in taconite. The resulting concentrate—a fine power—would have been difficult to ship. So they invented a way to pelletize the concentrate by mixing it with clay and baking it. Today, almost all of the ore shipped out of this mine is pelletized taconite.

LEARNING OBJECTIVES

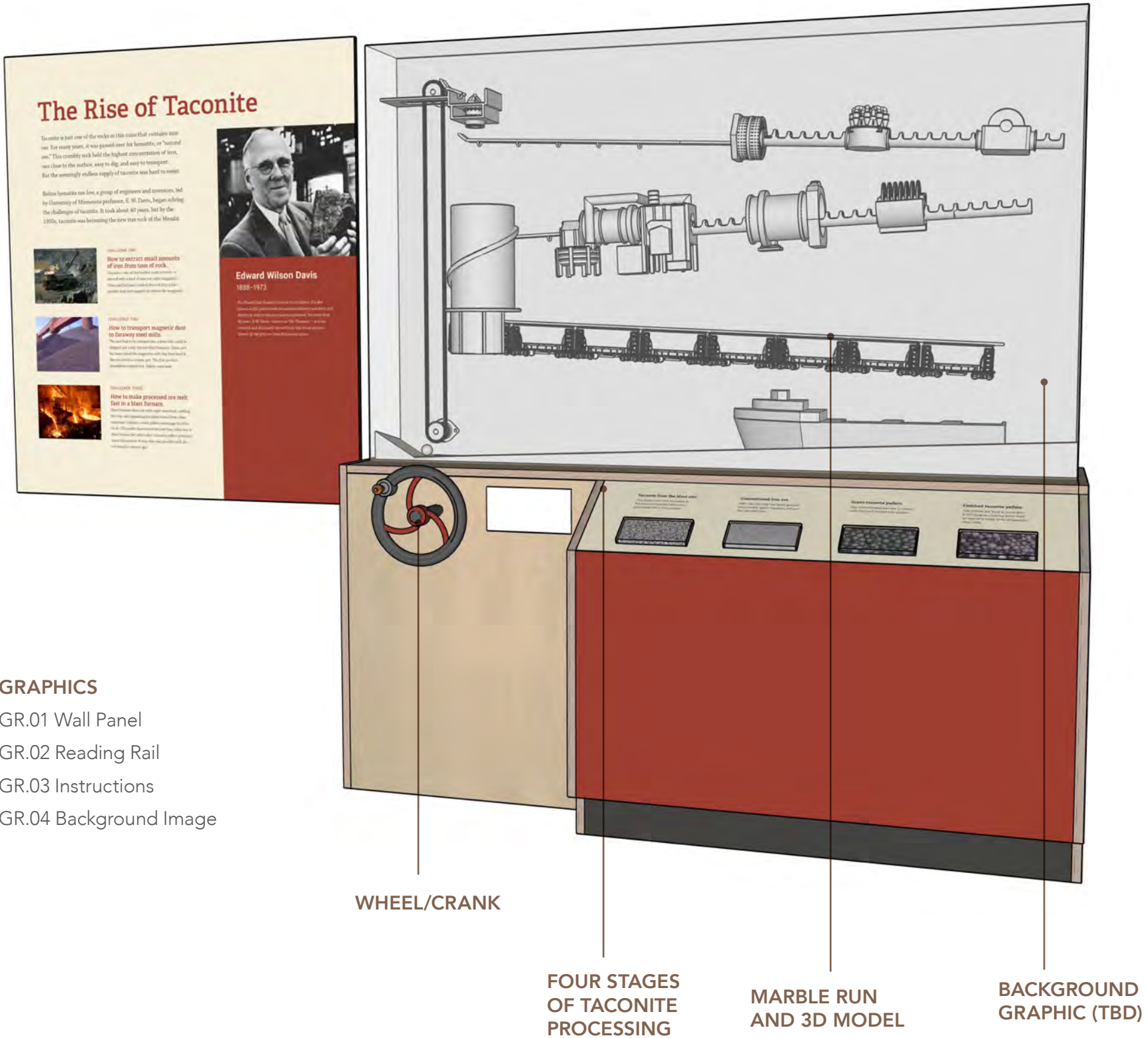
With its focus on taconite, this activity provides a view into the dominant mining operation at the Hull Rust Mahoning Mine. Between the mine and the on-site processing plant, the value of this relatively low-grade ore is increased by concentrating the available iron and transforming it into pellets for transport.

- Visitors get an action-filled, big-picture view of taconite’s journey from the mine, through refinement and processing, and into ships headed for Great Lakes steel mills.
- In reading about the invention of taconite processing, visitors better understand the impact of this innovation on the mining economy and life on the Mesabi Range.

ACTIVITY DESCRIPTION

When visitors approach this exhibit, they see an array of connected images that illustrate the process of transforming taconite ore into pellets and the multi-modal system that transports those pellets to steel plants. One-inch balls rolling through the scene direct visitors’ attention to the various steps in the process, making some fun and surprising moves along the way. The ball-run rails and mechanisms pass in front of, behind, and around the composition of images, starting from a blast site, the point at which the ore is removed from the ground.

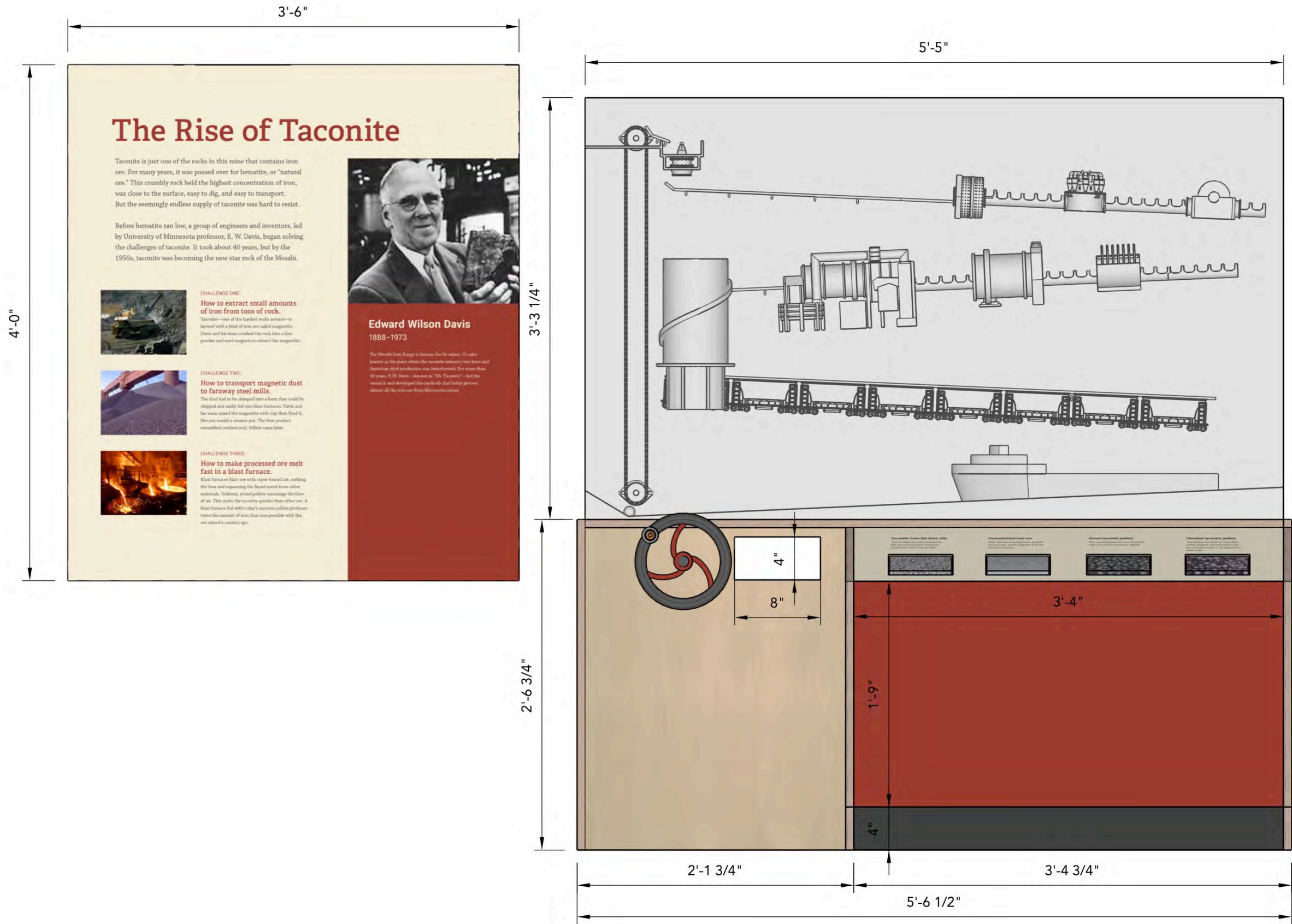
On the reading rail below, four plexiglass cases display taconite in various stages of the transformation process. This includes, from left to right: taconite from the blast site, concentrated iron ore, green taconite pellets, and finished taconite pellets.



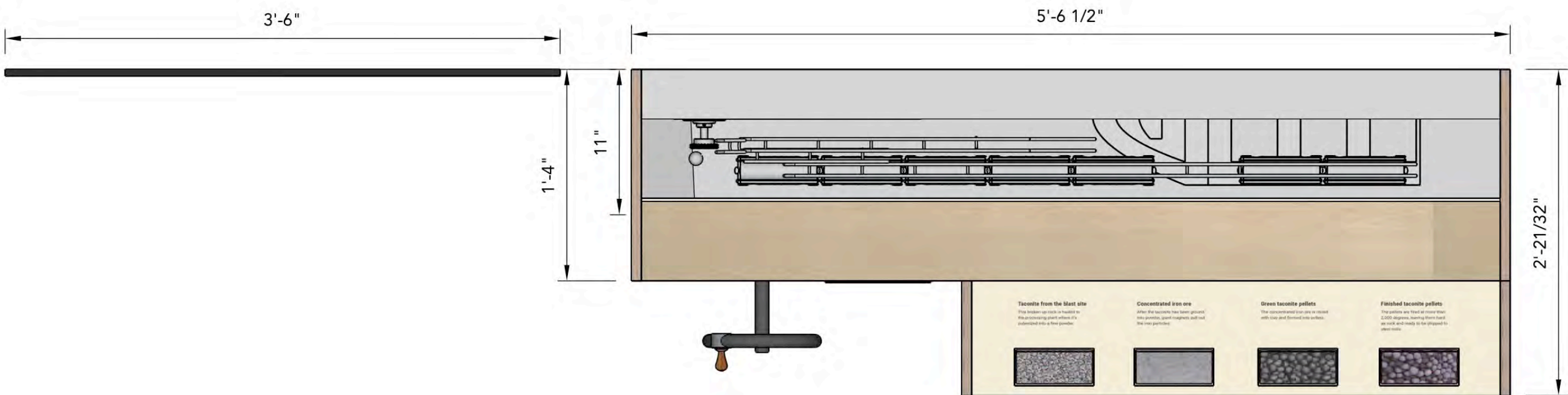
GRAPHICS

- GR.01 Wall Panel
- GR.02 Reading Rail
- GR.03 Instructions
- GR.04 Background Image

203 Taconite’s Journey—Dimensions



203 Taconite’s Journey—Dimensions



205 Ore to Steel (Graphic Panel with Reveals)

OVERVIEW

For people on the Iron Range—who call themselves Rangers—supplying the country with iron ore is a matter of regional pride and identity. In times of war, Rangers have helped build tanks, ships, jeeps, planes and weapons used by America and its allies. In time of peace, they supplied the ore that built skyscrapers, cars, bridges, and anything made of steel. Even today, the Hull Rust Mahoning Mine is the third highest producing iron mine in the country.

“People don’t even realize like, that was a rock at one point in time. And it comes from here.”

— Mike Bakk, Keetac Mine, U.S. Steel

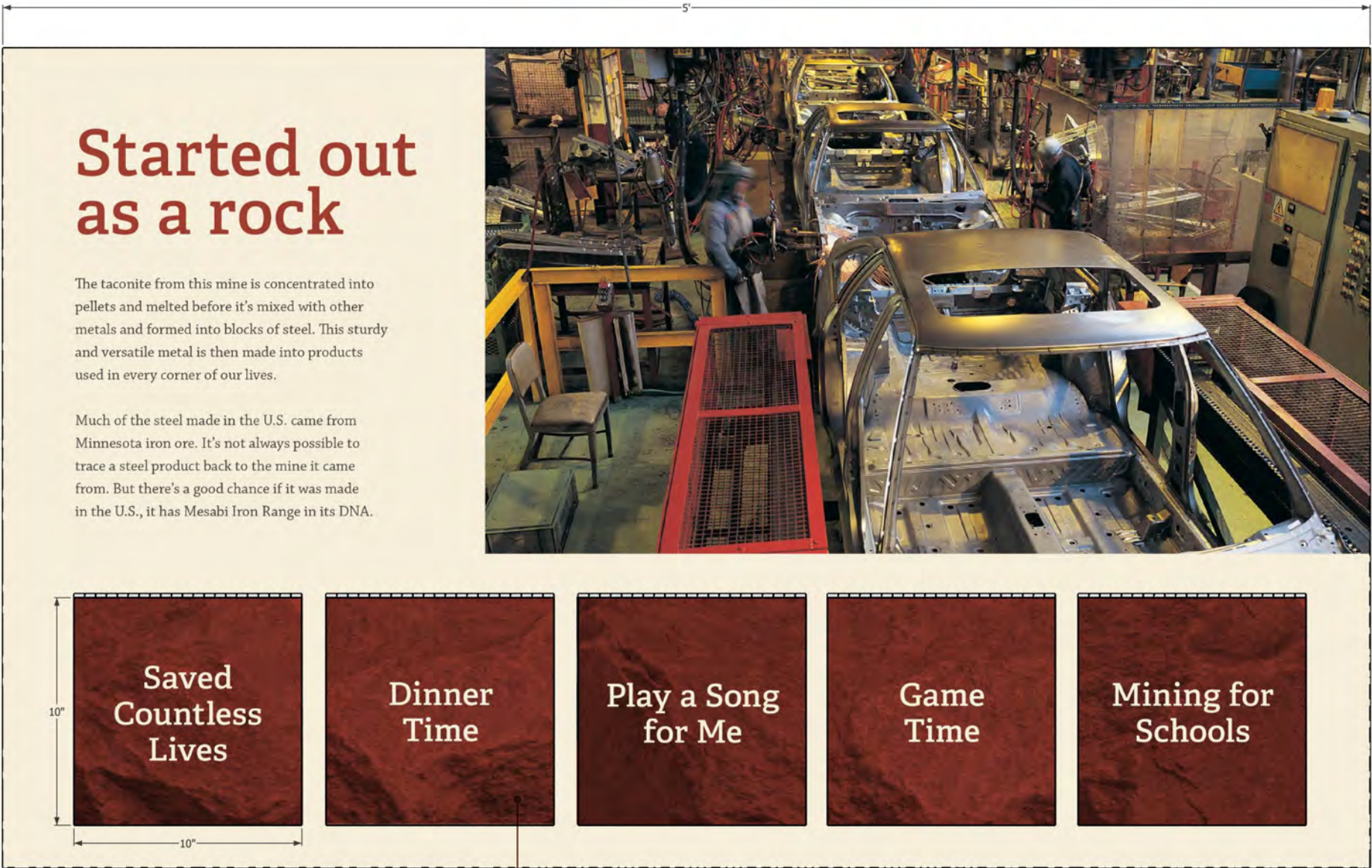
LEARNING OBJECTIVES

- Seeing a few examples of what iron ore becomes, visitors will start thinking about other products made from the ore mined on the Mesabi.
- Visitors will reflect on the current and historical impact of the ore mined here—from military readiness to the buildings we inhabit and our quality of life.
- Visitors will start imagining the complex processes that happen between the rocky iron ore they see here and the products they know from their everyday experiences. Steel is made from rock.

ACTIVITY DESCRIPTION

This exhibit features a set of wall-mounted, flip-up graphics, each describing a product that most likely started out as iron ore from the Mesabi Iron Range. The cover of each flip provides a prompt for visitors to see what’s underneath. An image and text fills in the story.

This exhibit description includes a set of example subjects that represent a range of products—some that are serious and others that are more lighthearted.



GRAPHICS

- GR.01 Wall Panel
- GR.02 Helmet Flip
- GR.03 Utensils Flip
- GR.04 Guitar Strings Flip
- GR.05 Stadium Flip
- GR.06 Schools Flip

FLIPS (5)

Attached with piano hinges

Request for Proposals (RFP)

Exhibition Production, Construction, and Installation Service

Hull Rust Mine View Visitor Center

RFP Submittal Deadline: July 28, 2025



For additional information contact:

Nick Arola

City Service Director – City of Hibbing

nickarola@hibbingmn.gov

218-421-5565

Request for Proposals (RFP)

Exhibition Production, Construction, and Installation Services

Hull Rust Mine View Visitor Center

City of Hibbing, Minnesota

RFP Submittal Deadline: July 28, 2025 @ 11:00am CST

Selection Process Completed by the City of Hibbing: August 8th, 2025

For additional information contact:

Nick Arola
City Services Director
nickarola@hibbingmn.gov
218-421-5565

City Services Department
400 E 23rd St
Hibbing, MN 55746

Statement of Purpose:

The City of Hibbing is seeking proposals from qualified exhibit production and installation firms to fabricate and install the exhibition components for the newly designed Hull Rust Mine View Visitor Center. The final design package has been completed by the Science Museum of Minnesota and outlines detailed exhibition specifications for two gallery buildings situated at the historic mine overlook site on 411 McKinley St, Hibbing, MN.

Project Overview:

The Hull Rust Mine View will feature:

- Two major exhibit galleries (Main Gallery and Maps & Geology Gallery).
- Dramatic views of the open-pit mine.
- Interactive exhibits and hands-on activities.
- Historical and cultural stories of Hibbing, mining, immigration, Ojibwe communities, and Iron Range life.

Exhibit Space: Approx. 5,000 sq. ft. total across two buildings.

Construction Schedule:

- Fabrication Start: Late summer to early fall 2025.
- On-Site Installation: April 2026 or sooner.
- Completion Date and Public Opening: May 1, 2026

RFP Dates of Importance (subject to change):

- RFP Issuance: July 17, 2025
- Deadline for Questions: 11:00am, July 23, 2025
- Proposal Due: 11:00am CST, July 28th, 2025
- Review Period: July 28-August 1, 2025
- Firm Notified: August 8, 2025
- Contract Finalization: Week of August 11th, 2025

Scope of Work:

Exhibit Fabrication and Installation Services Shall Include:

Pre-Production Coordination

- - Review of final exhibit design documents provided by the Science Museum of Minnesota.
- - Collaboration with city staff to confirm specifications and finishes.
- - Material procurement plan.

Exhibit Fabrication

- - Construction of custom exhibit components per detailed specifications.
- - Integration of lighting, media, and electrical elements if applicable.

Graphics Production

- - High-resolution printing of interpretive panels.
- - Mounting on appropriate substrates with color fidelity and UV-resistant finishing.

Quality Assurance

- - Shop drawings, prototypes/mock-ups as required.
- - Final review with project stakeholders before shipping.

Delivery and Installation

- - Secure transport of components to Mine View site.
- - On-site installation under supervision.
- - Compliance with all ADA, fire code, and safety regulations.

Project Management and Documentation

- - Weekly progress reports.
- - Site meetings as needed during installation.
- - Close-out documentation including maintenance manuals and warranty information.

Submission Instructions:

Proposals must be received by 11:00am CST, July 28th, 2025

Submissions may be sent electronically to:

- nickarola@hibbingmn.gov (Preferred method)

Or delivered to:
Hibbing City Services Department
400 E 23rd St
Hibbing, MN 55746

Late submissions will not be considered.

Proposal Format:

- Maximum 20 pages (excluding cover, back, dividers)
- Numbered pages, font no smaller than 10 pt
- 1 electronic copy if emailed and 3 hard copies if delivered.

Required Content:

- - Cover Letter
- - Project Team and Roles
- - Project Approach and Work Plan
- - Relevant Experience with Similar Museum/Interpretive Projects
- - References
- - Financial Stability and Insurance Coverage
- - Fee Proposal
 - a. Project Management and Coordination
 - b. Transportation and logistics
 - c. Itemized exhibit materials and fabrication. Listed by exhibit section.
 - d. Itemized installation & labor. Listed by exhibit section.
 - e. Contingency if applicable.
 - f. List any In-Kind Contributions to the project if applicable.
 - g. Total Sum of all work.
- - Provide a Draft Agreement/Terms

Evaluation Criteria:

Criteria	Weight
Relevant Company Experience	25%
Project Team Qualifications	25%
Understanding & Project Approach	30%
Cost Proposal	20%

HIBBING POLICE DEPARTMENT

JUNE 2025 ACTIVITY

ASLT-2 DEG-DANGER WEAPON-GUN	2
ASLT-2 DEG-DANGER WEAPON-OTHER WEAPON	1
ASLT-5 DEG-INFLICT OR ATTEMPT BODILY HARM	1
ASLT-DOMESTIC ASLT-MISD	9
ASLT-STRANGLE-ADULT ACQUAINTANCE	1
ASLT-TERRORIST THREATS RECKLESS DISREGARD RISK	2
Assault - 4th Degree - Peace Officer - Demonstrable	1
BURG-1 DEG-OCC RES-FORCED-DAY-UKN WEAPON-ASSAULT	1
BURG-3 DEG-ENTERS BLDG-INTENT STEAL/COMMIT FE/GM	1
BURG-3 DEG-NON RES-FORCED-NIGHT	1
BURG-3 DEG-NON RES-FORCED-UNKNOWN	1
CRIM DAM PROP-4 DEG	1
DISTURB-DISORDERLY CONDUCT	1
DISTURB-REPEATEDLY USE MAIL HARASS	1
Damage to Property - 1st Degree - Value Reduced Ove	1
Disorderly Conduct-Brawling or Fighting- MS	5
Disorderly Conduct-Offensive/Abusive/Noisy/Obscene-	1
Domestic Assault-Misdemeanor-Commits Act to Cause F	2
Drugs - 5th Degree - Possess Schedule 1,2,3,4 or pa	1
Drugs - 5th Degree - Possess Schedule 1/2/3/4 - Not	2
GOVT-CRIM AGNST ADMIN JUST-USE POLICE RADIO-COMM-FE	1
GOVT-FALSE NAME OR DOB-FICTITIOUS	1
GOVT-FALSE NAME TO POLICE OFFICER-GM	1
GOVT-OBSTRUCT LEGAL PROCESS-NO FORCE-GM	1
GOVT-OBSTRUCT LEGAL PROCESS-NO FORCE-MISD	1
GOVT-SMUGGLE-CONTRABAND INTO PRISON	1
HIB-Dog at Large	2
HIB-Public Consumption	1
Harassment; Restraining Order - Violate Restraining	1
LIQUOR-UNDERAGE CONSUMPTION 18-21	1
Obstruct Legal Process-Interfere w/Peace Officer- G	1
STOLEN PROP-POSS-VEH-UNK AMT	1
TRAF-DL-DAC-INIMICAL TO PUBLIC SAFETY	1
TRAF-DUI-2 DEG-ALCOHOL CONC OVER .08 OR MORE W/I 2	1
TRAFFIC-DAC	1
TRAFFIC-DAR	6
TRAFFIC-DAS	1
TRAFFIC-DUI-4 DEG .08 OR MORE IN 2 HRS	2
TRAFFIC-DUI-Second-Degree Driving While Impaired-2	1
TRAFFIC-DUI-Third-Degree Driving While Impaired-1 A	2
TRAFFIC-DWI-4 DEG DRIVE WHILE IMPAIRED	1
TRAFFIC-OPEN BOTTLE-POSSESS	1
TRAFFIC-Reckless Driving	1
TRAFFIC-SPEED-EXCEED LIMIT	1
TRESPASSING-BUILDING OR DWELLING-M	2
TRESPASSING-REFUSING TO LEAVE UPON LAWFUL DEMAND	1

Theft-MV Parts-\$1001or greater - F	1
Theft-Other-\$1001or greater - F	1
Theft-Shoplifting-\$500 or less - M	4
Traf - DWI - 2 Deg-Refuse to submit to chemical tes	1
Traffic Collision - Failure to Notify Owner of Dama	1
Traffic Regulation - Driver Must Carry Proof of Ins	1
Traffic Regulation - Littering-Dangerous Object on	1
VEH-THEFT-OPERATE W/O OWNER CONSENT-FELONY	1
Veh-Theft-FE-Oth-Motorized	1
WEAPON-POSS-INELIGIBLE CONVICTED OF VIOLENT CRIME W	1
Total	84
Total number of calls generated in June	1666
Total number of administrative tickets in June	8
Total number of parking tickets in June	163



BUILDING HOMES
BUILDING HOPE

July 09, 2025

BOARD OF DIRECTORS

Linda Scott
President

City of Hibbing Mayor and City Council Members

Rolf Swanson
Vice President

Re: Building permit fee waiver

Don Rausch
Treasurer

All Members'

Mark Weir
Secretary

We will be starting the dirt work on our new building project for a family in Hibbing at 3707 3rd Avenue West in a few weeks. This will be our 39th build for families in Hibbing!

Jon Anderson
Jen Baker
Steve Burgess
Kris Clover
Jenna Conda
Carolyn Dinneen
Emma Keeler
Don Knight
Paul Knuti
Nathan LeBeque
Mark McClellan
Nancy Moyer
Judy Peliska
Jacqueline Prescott

This will be a school build for 2025 with the Hibbing High School carpentry class and Mesabi North College doing the electrical.

We ask that the permit fees be waived for this project to help lower our building costs. If you have any questions, please give us a call.

Thank you in advance for all the support you have shown for our projects and helping with affordable housing.

Regards,

STAFF

Nathan Thompson
Executive Director

Kris Clover

Kris Clover
Board Member

Marnie Maki
Family Services Manager

Tucker Nelson
Community Engagement Coordinator

Isaac Mathison-Bowie
Construction Manager

Tim Officer
Construction Coordinator

5558 Enterprise Dr. NE
Mail: PO Box 24
Virginia, MN 55792
Phone: 218-749-8910
Toll free: 866-749-8910
Fax: 218-742-9799
www.nslchfh.org
habitat@nslchfh.org

OFFICE OF BUILDING AND HOUSING HIBBING CITY HALL
Telephone (218) 262-3486

PERMIT NUMBER: BP # 25-150

PARCEL CODE:

Page 220 of 303

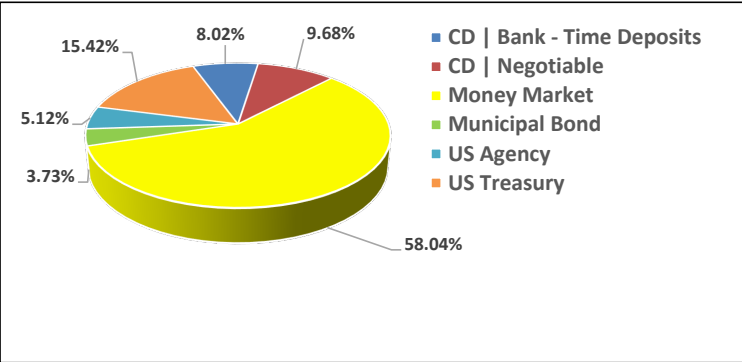
MONTHLY INVESTMENT REPORT

June 30, 2025

Performance		Tracker Inception
	6/30/2025	9/30/2024
YTM@Cost	3.928	4.403
Weighted Average Yield to Maturity		
Treasury 1 Year	3.96	4.03
Treasury 2 Year	3.72	3.62



Asset Category Compliance	% of Portfolio	YTM @Cost	Investment Income	Days to Maturity	Face Amount	Market Value
CD Bank - Time Deposits	8.02%	4.429	16,231.56	418	4,622,400.00	4,625,054.38
CD Negotiable	9.68%	4.320	20,327.67	997	5,582,000.00	5,606,328.39
Money Market	58.04%	3.911	105,063.29	1	33,469,531.38	33,469,531.38
Municipal Bond	3.73%	4.427	7,421.99	558	2,150,000.00	2,116,408.25
US Agency	5.12%	0.807	3,088.75	250	2,955,000.00	2,911,907.00
US Treasury	15.42%	4.403	31,628.17	597	8,892,000.00	8,770,939.44
	100.00%	3.928	183,761.43	256	57,670,931.38	57,500,168.84
Cash Operating	100.00%	0.000	0.000	1	31,109.35	31,109.35
	100.00%	3.928	183,761.43	255	57,702,040.73	57,531,278.19



Investment Income	YTM @Cost	Investment Income	Days to Maturity	Face Amount	Market Value
September	4.403	346,838.31	243	58,169,345.61	58,052,478.87
October	4.227	207,871.41	275	57,168,317.21	56,913,535.76
November	4.164	205,908.85	288	54,054,721.97	53,782,889.39
December	3.981	201,244.26	244	63,271,594.87	63,001,080.32
January	3.970	205,299.36	283	59,617,639.04	63,001,080.32
February	3.951	178,997.14	285	59,003,043.14	58,704,931.46
March	3.945	199,400.05	280	59,114,775.74	58,864,981.46
April	3.952	181,117.30	271	58,331,522.53	58,139,702.43
May	3.955	191,362.35	272	56,038,636.30	55,793,586.50
June	3.928	183,761.43	256	57,670,931.38	57,500,168.84
		2,101,800.46			

Tracker Inception | Note

MONTHLY INVESTMENT REPORT

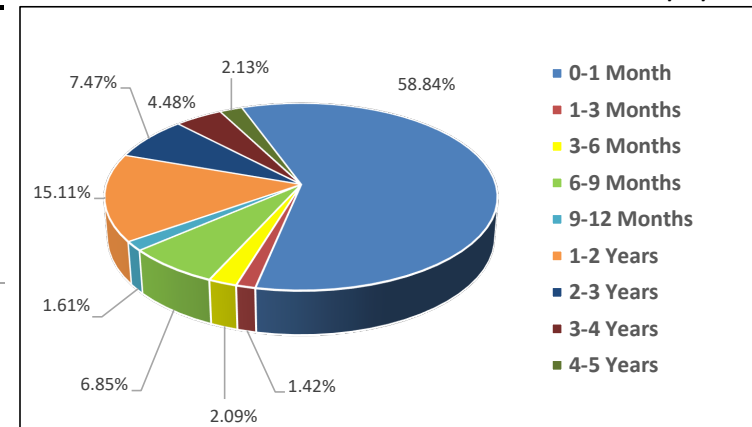
June 30, 2025



6/30/2025

Maturity Range	% of Portfolio	YTM @Cost	Days to Maturity	Duration to Maturity	Face Amount	Market Value
0-1 Month	58.84%	3.911	1	0.00	33,951,990.73	33,951,990.73
1-3 Months	1.42%	4.610	49	0.13	820,350.00	819,398.60
3-6 Months	2.09%	2.244	123	0.49	1,206,700.00	1,204,142.20
6-9 Months	6.85%	3.338	220	0.60	3,953,100.00	3,929,477.59
9-12 Months	1.61%	4.520	330	0.91	930,300.00	930,300.00
1-2 Years	15.11%	4.022	505	1.35	8,719,400.00	8,688,760.73
2-3 Years	7.47%	4.510	871	2.31	4,310,900.00	4,222,800.06
3-4 Years	4.48%	3.957	1263	3.26	2,584,300.00	2,557,583.03
4-5 Years	2.13%	4.182	1595	3.99	1,225,000.00	1,226,825.25
	100.00%	3.926	256	0.68	57,702,040.73	57,531,278.19

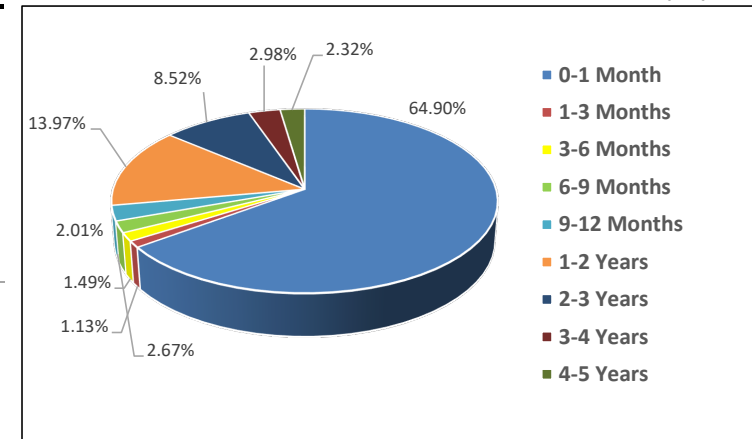
6/30/2025



12/31/2024

Maturity Range	% of Portfolio	YTM @Cost	Days to Maturity	Duration to Maturity	Face Amount	Market Value
0-1 Month	64.90%	4.004	2	0.00	41,064,394.87	41,064,284.57
1-3 Months	1.13%	3.759	53	0.15	717,300.00	717,108.90
3-6 Months	1.49%	4.866	144	0.39	942,700.00	943,694.66
6-9 Months	2.01%	4.455	215	0.59	1,271,700.00	1,264,880.45
9-12 Months	2.67%	2.269	321	0.99	1,689,800.00	1,670,984.00
1-2 Years	13.97%	3.643	517	1.39	8,838,700.00	8,756,697.12
2-3 Years	8.52%	4.715	912	2.40	5,392,000.00	5,294,266.92
3-4 Years	2.98%	3.648	1263	3.28	1,885,000.00	1,823,342.50
4-5 Years	2.32%	4.202	1650	4.13	1,470,000.00	1,475,821.20
	100.00%	3.981	243	0.64	63,271,594.87	63,011,080.32

12/31/2024



INDEMNITY AND HOLD HARMLESS AGREEMENT

Glacier Park Iron Ore Properties LLC

On behalf of _____, including all of its representatives, employees, and other related parties (“Invitee”), a party who has been granted permission by “Shain & Sons, Inc.” to enter upon the property owned by **GLACIER PARK IRON ORE PROPERTIES, LLC**, (“GPIOP”), Invitee hereby releases, holds harmless, and agrees to indemnify and defend (using counsel of GPIOP’s choice), GPIOP, United States Steel Corporation (“USS”) and Cleveland-Cliffs Inc. (“CLIFFS”), including their respective affiliates, officers, directors, employees, agents, and representatives from and against all claims and liability for any and all demands, claims, injuries, losses, and damages, whether direct or indirect, to any person or property arising out of entry onto GPIOP property by Invitee.

Prohibited conduct includes, but is not limited to:

1. **Operating any equipment, other than Invitee’s own haulage vehicle, while on-site.**
2. **Smoking of any kind.**
3. **Consuming alcohol, cannabis, or other intoxicating substances while on-site or prior to coming on-site.**

Invitee, including all representatives, employees, and other related parties of Invitee, must wear appropriate personal protective equipment (PPE) while on the premises, which includes minimally hard-toe footwear, hard hats, safety glasses, gloves, and hearing protection. Invitee agrees to comply with all applicable federal, state, and local laws, regulations, and ordinances in connection with its use of the property, including any applicable environmental laws and safety regulations. In the event there is a discharge of hazardous material on-site (“Discharge”), those responsible for such Discharge are responsible for immediately reporting the Discharge to GPIOP at **(218) 262-3886**. Invitee shall be responsible for any environmental liabilities arising from its operations on the property. Invitee agrees to promptly remediate any environmental contamination caused by its activities in accordance with all applicable state and federal laws and regulations.

“Hazardous Material” refers to any substance or material that, due to its quantity, concentration, or physical or chemical characteristics, poses a significant present or potential hazard to human health, safety, or the environment. This

includes, but is not limited to, substances that are toxic, flammable, corrosive, reactive, or otherwise harmful, and any materials defined as hazardous under applicable federal, state, or local laws and regulations, including mining-related byproducts and waste.

IN NO EVENT SHALL GPIOP, USS, OR CLIFFS BE LIABLE TO INVITEE FOR ANY DAMAGES, INCLUDING ANY CONSEQUENTIAL, INCIDENTAL, SPECIAL, PUNITIVE, OR OTHER INDIRECT DAMAGES, HOWEVER CAUSED, IN CONNECTION WITH INVITEE'S ACCESS TO THE PROPERTY. ACCESS TO THE PROPERTY IS PROVIDED TO INVITEE "AS-IS", "WHERE-IS", AND "WITH ALL FAULTS" AND TO THE FULLEST EXTENT PERMITTED BY LAW, GPIOP AND USS DISCLAIM ALL WARRANTIES, EXPRESS OR IMPLIED, WHETHER BY STATUTE, COMMON LAW, COURSE OF DEALING OR PERFORMANCE, TRADE USAGE, OR OTHERWISE.

Invitee certifies that it has read, understands, and will comply with the above-stated information. Invitee further certifies that the party signing on behalf of Invitee has the requisite legal capacity and authority to do so.

INVITEE

Company: _____

Signature: _____

Print Name: _____

Date: _____

City of Hibbing
SPECIAL EVENT Permit Application

☒ **All applications for Special Events** to be held within the City of Hibbing shall be reviewed by the City departments that will be involved during the operation of the Event. Prior to review, all application information must be completed. After Department Review, the applications will be submitted to the City Council for final approval.

☒ **Deadlines:** Applications must be submitted 60 days prior to the event.

☒ RETURN APPLICATION to the City Hall Council Office

DATE RECEIVED BY COUNCIL OFFICE: _____

Name/Description of Event:	Megan & Alex Doherty & Seppala wedding
Date of Event:	April 25, 2020
Location of Event:	Memorial Building Arena
Organizer:	Doherty/Seppala families
Organizer Contact Information:	Home Phone: _____ Work Phone: _____ Cell Phone: 218-966-1808

☒ **Department Review.** If applicable and where noted in the application form, the event organizer will also need to contact City department heads

DEPARTMENT		CONTACT #
Hibbing Police Dept.	Police Chief Steve Estey	218-262-0285
Fire Department	Fire Marshal	218-421-3942
Sanitation Dept.	John Yuretich	218-362-5991
Public Works Dept.	John Yuretich	218-362-5991
City Services	Nick Arola	218-362-5951

City of Hibbing

SPECIAL EVENT PERMIT APPLICATION

☐ Applications MUST BE FILLED OUT COMPLETELY & ALL NECESSARY REQUIREMENTS ATTACHED

LOCATION OF EVENT: Hibbing Memorial Building (Arena)

TITLE, PURPOSE, AND BRIEF DESCRIPTION OF EVENT:

Wedding Reception

Date of Event: April 25, 2020

Refer media or citizen inquires to:

Telephone: _____

APPLICANT AUTHORIZATION:

Attach a written communication from the organization(s) in whose name the event will be advertised which authorizes you, the applicant, to apply for this special event permit on its or their behalf.

Applicants Name & Title:

Address:

Mailing Address:

Affiliation:

Telephone: (day) _____ (evening) _____

EVENT PRINCIPALS:

On the next sheet, please list names, addresses, and telephone numbers of all the principals involved in any way in the proposed special event. Include professional event organizers, event promoters, financial underwriters, commercial sponsors, charitable agencies for whose benefit the event is being produced, the organizations in whose name the event is being advertised, and all other administratively, financially, or organizationally involved as principals in the production of the proposed special event. Make additional copies of the next sheet as needed to include all the principals involved in the proposed special event.

Name: <u>Megan Doherty</u>		
Organization/Business/Agency/Affiliation:		
Mailing Address: <u>1932 E. 31st Hibbing MN 55740</u>		
Daytime Phone: <u>218-900-1808</u>	Evening Phone:	Other:
Title and Functional Responsibility with Regard to the Event:		
Will this person have authority to cancel or greatly modify event plans?		☒ Yes ☐ No
Will this person be present at the event area or areas and in charge of the event at all times		☒ Yes ☐ No

Name:		
Organization/Business/Agency/Affiliation:		
Mailing Address:		
Daytime Phone:	Evening Phone:	Other:
Title and Functional Responsibility with Regard to the Event:		
Will this person have authority to cancel or greatly modify event plans?		☐ Yes ☐ No
Will this person be present at the event area or areas and in charge of the event at all times		☐ Yes ☐ No

Name:		
Organization/Business/Agency/Affiliation:		
Mailing Address:		
Daytime Phone:	Evening Phone:	Other:
Title and Functional Responsibility with Regard to the Event:		
Will this person have authority to cancel or greatly modify event plans?		☐ Yes ☐ No
Will this person be present at the event area or areas and in charge of the event at all times		☐ Yes ☐ No

REQUESTED EVENT COMPONENTS:	
REQUESTED DAY AND DATE (<i>first choice</i>):	
Alternate days and dates:	
• _____ • _____ • _____	
REQUESTED HOURS OF OPERATION:	
From: <u>8:00</u> <u>a.m.</u> / p.m. To <u>12:00</u> <u>a.m.</u> / p.m.	
SET UP beginning Day and Date	
**Indicate the time at which any unit of an event will begin to assemble at such area	
Day: <u>April 22, 2020</u> Time: <u>noon</u> a.m. / p.m.	
Describe the number and type of animals to be used in the Event ☒ Not Applicable	
**If the event is a Circus, Carnival, Menagerie, or Like Exhibition: The license fee payable to the City of Hibbing is \$60.00 for the first day and \$12.00 for each additional day.	
☐ If applicable, license fee to be included when submitting the application	
See City Code Chapter 6, Section 6.23 for additional information.	
Attach a Draft of the Entry Form for Participants / Spectators	☐ Attached
Anticipated number of Participants: _____	Spectators: _____
**INSURANCE	
☐ Attach to this application either an Insurance policy or a certificate of insurance including the policy number, amount, and the provision that the City of Hibbing is included as an additional insured.	

SANITATION:

- ☐ Attach your "Plan for Clean-Up / Material Preservation".
 - ☐ Include number, type and location of trash containers to be provided for the event.
 - ☐ Indicate who and how many will be responsible for emptying and cleaning up around containers during the event.
 - ☐ Indicate who and how many will be responsible for cleaning up after animals if they are used in the event.
 - ☐ Indicate who and how many will be responsible for cleaning up the event after the event.
 - ☐ Described the number, type and location of portable toilets to be provided for the event (or permanent toilets to be used for the event).
- Include any other plan you have for ensuring post-event cleanliness and material preservation of city facilities, equipment, premises and streets.

MAP (Noting the following items):

Check off below items that apply to your event.

Indicate these items on attached separate maps. Use, where necessary, a to-scale drawing.

- ☐ If a route is involved, the beginning area, the route (indicate directions with arrows), and the finished area;
- ☐ If a route is involved, the places where buses or trains need to be considered;
- ☐ If a route is involved, it will expedite approval of your event if you attach separate maps giving two or three alternate routes;
- ☐ **Indicate if Roads and/or Sidewalks will be Closed**
The applicant will be required to explain how motorists and business owners and residents will be notified in advance of the event.
- ☐ Barricades, cones, safety, portable parking signs (note location - *provided by Public Works*)
- ☐ If a relay is involved, indicate hand-off points;
- ☐ Entertainment or stage locations (grandstand operators should provide you with a to-scale drawing);
- ☐ Alcoholic beverage concession areas; **location must be specified**
- ☐ Non-alcoholic concession areas;
- ☐ Food concession areas;
- ☐ General merchandise concession areas;
- ☐ Portable toilet facilities (indicate number);
- ☐ First aid facilities;
- ☐ Event participant and/or spectator parking areas;
- ☐ Event organizers command post;
- ☐ Fireworks or pyrotechnics site; (**Must contact Fire Marshal**)
- ☐ Vehicle fuel handling site;
- ☐ Cooking areas;
- ☐ Tables, enclosures, etc.;

	☐ Temporary or permanent structures constructed for the event; ☐ Site of electrical wiring to be installed for the event; ☐ Trash containers (indicate number): _____ ☐ Other. Please describe: _____
AVAILABILITY OF FOOD, BEVERAGES AND/OR ENTERTAINMENT	
ENTERTAINMENT:	If there will be music, sound amplification or any other noise impact, please describe, including the intended hours of the music, sound or noise. <u>undecided, band/DJ</u>
	If a casino party, a dance or live entertainment is a part of your event, please describe: _____
	Please describe all of the activities of your event for which a license is required, for example, a cabaret license, a caterer's license, a general merchandise concession license, peddler or transient merchant license, etc. (attach to this application all required licenses)
ALCOHOL:	Alcoholic Beverages to be served? ☒ Yes ☐ No
	Temporary Liquor License Applied For?
	BEER ☐ Yes ☐ No
	COMMUNITY FESTIVAL LICENSE ☐ Yes ☐ No
	TEMPORARY ON SALE ☒ Yes ☐ No
	Organization Applying for License for Alcoholic Beverages: <u>Valentinis</u>
	Describe what system will be used to ensure that alcoholic beverages will be consumed only by those persons 21 years and older. <u>Valentinis policy</u>
	Describe how, where, when and by whom the alcoholic beverages will be served. <u>TBD</u>
	List of people who will be selling the alcohol: <u>TBD</u>
	Have they attended server training? ☒ Yes ☐ No

FOOD:	Food and/or non-alcoholic beverages to be served? ☒ Yes ☐ No
	Describe sanitation measures, food handling procedures and the nature of the food (such as pre-packaged foods, hot dogs, pre-mixed sodas, unpeeled fruit, raw meats, vegetables, fish or peeled and cut fruits).
	A health permit may be required from either the State of MN or St. Louis County. ☒ Attach a copy of your health permit to this application.
	If you intend to <u>cook</u> food in the event area, describe your area layout, including fuel or If electrical sources to be used.

SECURITY AND SAFETY PROCEDURES:

The Hibbing Police Department will determine the minimum number of private security guards and police officers required to adequately staff your event. If the prescribed number of private security guards is not provided or proves inadequate, the Hibbing Police Department maintains the right to shut down any or all components of the event and/or to provide additional police services that may be billed directly to the host organization.

Describe your proposed procedures for set-up operation, internal security and crowd control.

Handled by Valentinis staff

If the event is to occur at night, describe how you are going to light the event area in order to increase the safety of participants and spectators coming to and leaving the event.

Leftys rent a tent will be installing

If your event includes vehicles or animals, describe the minimum and maximum speeds of the event and the minimum and maximum intervals of space to be maintained between units.

N/A

☐ Attach to this application a copy of your building permit (or permits) if you are installing any electrical wiring on a temporary or permanent basis and/or if you are building any temporary or permanent structures such as bleachers, scaffolding, a grandstand, reviewing stands, stages or platforms.

N/A

-- Attach a copy of your fire department permit or permits to this application if you will use parade floats; an open flame; fireworks or pyrotechnics; vehicle fuels; cooking facilities; enclosures (and tables within those enclosures), tents, air-supported structures, canopies, or any fabric shelters.

Give names, address and phone numbers of the agency or agencies which will provide first aid staff and equipment. Attach additional sheets if necessary.

Name of Agency: _____

Name of Representative: _____

Address: _____

Phone Numbers: _____

Indicate medical services that will provided for the event.

Medical Service

How Provided:

- ☐ Ambulance
☐ Doctors
☐ Nurses
☐ Paramedics

HIBBING FIRE DEPARTMENT REQUIREMENTS

In accordance with Minnesota State Fire Code Section 403.1 the Fire Marshal shall evaluate the need for requiring fire personnel to be in attendance of a public assembly for the following reasons: keep diligent watch for fires, obstruction to means of egress and other hazards and shall take prompt measures for remediation of hazards. The Hibbing Fire Marshal maintains the right to require fire service personnel to staff special events that are construed as a potential hazard to the public safety. These additional services may be billed directly to the host.

In accordance with Minnesota State Fire Code Section 403.2; for an indoor special permit public assembly, the Fire Marshal shall receive a floor plan with dimensions of the floor, seating, and exit widths. A total number of participants shall be submitted in order to evaluate the occupancy load and safe egress out of the building. The Fire Marshal shall assign an occupancy load for the event which shall be adhered to. All event floor plan layouts must be approved by the Fire Marshal and all special permit public events are subject to inspection by the Fire Marshal the day of the event. The Fire Marshal and/or designee reserves the right, under MN State Fire code, to stop and/or remedy any unsafe actions up to and including the cancelling of the event.

VENDORS OR CONCESSIONAIRES:
Describe what vendors or concessionaires you will allow in conjunction with the event and the purpose or purposes of these concessions.
Describe how you intend to regulate, monitor and control the type, number and quality of vendors/concessionaires who you may permit to operate in conjunction with the event.
MITIGATION OF THE IMPACT ON OTHERS:
Describe how you intend to mitigate the impact of the special event on businesses, churches, neighbors, motorists, mass transit users and others. Attach additional sheets, if necessary entitled "Mitigation of the Impact of Others."
OTHER PERTINENT INFORMATION:



COUNSELING • RECOVERY • WELLNESS
301 E Howard Street
Hibbing, MN 55746

1ST ANNUAL

HIBBING WALK FOR LIFE

Date - August 16th, 2025

- 8:30 am** - Silent Auction & Raffle Sales Begin at Bennett Park
- 10:00 am** - Start Walk to the Memorial Building & Back
- 11:15 am** - **"If We Can Reach Just One"** Speakers Begin
- 12:00 pm** - Lunch & Music Bingo By **"Organized Chaos"**

**Silent Auction, Raffle Prizes
& Music Bingo
Will Take Place After Lunch!**

**The First 50 People To Sign In To
The Event Will Receive a
FREE T-shirt!**



FOR MORE INFORMATION
CALL MIKE ~ 218-256-5739
OR NIKKI ~ 218-812-8596



City of Hibbing
SPECIAL EVENT Permit Application

☒ **All applications for Special Events** to be held within the City of Hibbing shall be reviewed by the City departments that will be involved during the operation of the Event. Prior to review, all application information must be completed. After Departments Review, the applications will be submitted to the City Council for final approval.

☒ **Deadlines:** Applications must be submitted 60 days prior to the event.

☒ **RETURN APPLICATION** to the City Hall Council Office

DATE RECEIVED BY COUNCIL OFFICE: _____

Name/Description of Event:	Walk for Life	
Date of Event:	08/16/2025 <i>city hall</i>	
Location of Event:	Bennett Park to Memorial Building & Back to Bennett Park	
Organizer:	Heide Larson	
Organizer Contact Information:	Home Phone: Cell Phone: 218-812-8603	Work Phone: 218-999-4034

☒ **Department Review.** If applicable and where noted in the application form, the event organizer will also need to contact City department heads

DEPARTMENT	CHECK IN WITH CITY CONTACTS TO DISCUSS YOUR NEEDS FOR YOUR EVENT	CONTACT #
Hibbing Police Dept.	Police Chief Steve Estey	218-262-0285
Fire Department	Fire Marshal Shawn Nickila	218-421-3942
Sanitation Dept.	John Yurecich/Jim Watkins	218-362-5991
Public Works Dept.	John Yurecich/Jim Watkins	218-362-5991
City Services	Nick Arola	218-362-5951

City of Hibbing

SPECIAL EVENT PERMIT APPLICATION

☐ Applications MUST BE FILLED OUT COMPLETELY & ALL NECESSARY REQUIREMENTS ATTACHED

LOCATION OF EVENT: Bennett Park to Memorial Building + Back

TITLE, PURPOSE, AND BRIEF DESCRIPTION OF EVENT:

Walks for Life - To walk for those who have lost someone + those who have lost their hope. Suicide Awareness

Date of Event: 08/16/2025

Refer media or citizen inquires to:

Mike Garner

Telephone: 218-256-5739

APPLICANT AUTHORIZATION:

Attach a written communication from the organization(s) in whose name the event will be advertised which authorizes you, the applicant, to apply for this special event permit on its or their behalf.

Northland Counseling Center - Angie Babatto
 Applicants Name & Title: Chief Operations Officer

301 E. Howard St. Hibbing

Address: 654 SE 13th St. Grand Rapids, MN 55744

Mailing Address:

Affiliation:

Telephone: (day) 218-398-0535 (evening) (same)

EVENT PRINCIPALS:

On the next sheet, please list names, addresses, and telephone numbers of all the principals involved in any way in the proposed special event. Include professional event organizers, event promoters, financial underwriters, commercial sponsors, charitable agencies for whose benefits the event are being produced, the organizations in whose name the event is being advertised, and all other administratively, financially, or organizationally involved as principals in the production of the proposed special event. Make additional copies of the next sheet as needed to include all the principals involved in the proposed special event.

Name: <u>Michael Garner</u>		
Organization/Business/Agency/Affiliation: <u>Northland Counseling</u>		
Mailing Address: <u>301 E. Howard St Hibbing mn</u>		
Daytime Phone: <u>218-256-5737</u>	Evening Phone:	Other:
Title and Functional Responsibility with Regard to the Event: <u>facilitator of Suicide Awareness groups & events</u>		
Will this person have authority to cancel or greatly modify event plans?		☒ Yes ☐ No
Will this person be present at the event area or areas and in charge of the event at all times		☒ Yes ☐ No

Name: <u>Heidi Larson</u>		
Organization/Business/Agency/Affiliation: <u>Northland Counseling</u>		
Mailing Address: <u>3130 SE 2nd Ave Grand Rapids</u>		
Daytime Phone: <u>218-999-4034</u>	Evening Phone:	Other:
Title and Functional Responsibility with Regard to the Event: <u>Assistant</u>		
Will this person have authority to cancel or greatly modify event plans?		☒ Yes ☐ No
Will this person be present at the event area or areas and in charge of the event at all times		☒ Yes ☐ No

Name: <u>Selina Watson</u>		
Organization/Business/Agency/Affiliation: <u>Organized Chaos</u>		
Mailing Address: <u>2110 Stoeke St. Grand Rapids mn 55744</u>		
Daytime Phone: <u>218-259-8999</u>	Evening Phone:	Other:
Title and Functional Responsibility with Regard to the Event: <u>Provide music bingo</u>		
Will this person have authority to cancel or greatly modify event plans?		☐ Yes ☒ No
Will this person be present at the event area or areas and in charge of the event at all times		☐ Yes ☒ No

REQUESTED EVENT COMPONENTS:	
REQUESTED DAY AND DATE (first choice): <u>08/16/2025</u>	
Alternate days and dates: • _____ • _____ • _____	
REQUESTED HOURS OF OPERATION: From: <u>7:30</u> ☒ a.m. / p.m. To <u>4:00</u> ☒ a.m. / ☒ p.m.	
SET UP beginning Day and Date **Indicate the time at which any unit of an event will begin to assemble at such area Day: <u>8/16/25</u> Time: <u>7:30</u> ☒ a.m. / p.m.	
Describe the number and type of animals to be used in the Event ☒ Not Applicable **If the event is a Circus, Carnival, Menagerie, or Like Exhibition: The license fee payable to the City of Hibbing is \$60.00 for the first day and \$12.00 for each additional day. ☐ If applicable, license fee to be included when submitting the application See City Code Chapter 6, Section 6.23 for additional information.	
Attach a Draft of the Entry Form for Participants / Spectators	☐ Attached
Anticipated number of Participants: <u>10-15</u>	Spectators: <u>100-150</u>
**INSURANCE	
☐ Attach to this application either an Insurance policy or a certificate of insurance including the policy number, amount, and the provision that the City of Hibbing is included as an additional insured.	

SANITATION:

- ☒ Attach your "Plan for Clean-Up / Material Preservation".
- ☒ Include number, type and location of trash containers to be provided for the event.
- ☒ Indicate who and how many will be responsible for emptying and cleaning up around containers during the event.
- ☐ Indicate who and how many will be responsible for cleaning up after animals if they are used in the event. *N/A*
- ☒ Indicate who and how many will be responsible for cleaning up the event after the event.
- ☒ Described the number, type and location of portable toilets to be provided for the event (or permanent toilets to be used for the event).
- ☒ Include any other plan you have for ensuring post-event cleanliness and material preservation of city facilities, equipment, premises and streets.

MAP (Noting the following items):

Check off below items that apply to your event.

Indicate these items on attached separate maps. Use, where necessary, a to-scale drawing.

☒ If a route is involved, the beginning area, the route (indicate directions with arrows), and the finished area; *see attached*

☒ If a route is involved, the places where buses or trains need to be considered;

☒ If a route is involved, it will expedite approval of your event if you attach separate maps giving two or three alternate routes;

☐ **Indicate if Roads and/or Sidewalks will be Closed**
The applicant will be required to explain how motorists and business owners and residents will be notified in advance of the event. *N/A*

☐ Barricades, cones, safety, portable parking signs (note location - *provided by Public Works*) *N/A*

☐ If a relay is involved, indicate hand-off points; *N/A*

☐ Entertainment or stage locations (grandstand operators should provide you with a to-scale drawing; *N/A*

☐ Alcoholic beverage concession areas; *location must be specified N/A*

☐ Non-alcoholic concession areas; *N/A*

☐ Food concession areas; *N/A*

☐ General merchandise concession areas; *N/A*

☐ Portable toilet facilities (indicate number); *N/A*

☐ First aid facilities; *N/A*

☐ Event participant and/or spectator parking areas;

☐ Event organizers command post;

☐ Fireworks or pyrotechnics site; (*Must contact Fire Marshal*) *N/A*

☐ Vehicle fuel handling site; *N/A*

☒ Cooking areas; *South Pavillion*

☒ Tables, enclosures, etc.; *South Pavillion*

☐ Temporary or permanent structures constructed for the event;	
☐ Site of electrical wiring to be installed for the event;	
☐ Trash containers (indicate number): <u>2-4</u>	
☐ Other. Please describe:	
AVAILABILITY OF FOOD, BEVERAGES AND/OR ENTERTAINMENT	
ENTERTAINMENT:	If there will be music, sound amplification or any other noise impact, please describe, including the intended hours of the music, sound or noise. <u>Public Speakers may use a microphone</u> <u>11^A-12^P 12-3 music bingo by organized chaos</u>
	If a casino party, a dance or live entertainment is a part of your event, please describe: <u>N/A</u>
	Please describe all of the activities of your event for which a license is required, for example, a cabaret license, a caterer's license, a general merchandise concession license, peddler or transient merchant license, etc. (attach to this application all required licenses) <u>N/A</u>
ALCOHOL:	Alcoholic Beverages to be served? ☐ Yes ☒ No
	Temporary Liquor License Applied For? BEER ☐ Yes ☒ No COMMUNITY FESTIVAL LICENSE ☐ Yes ☒ No TEMPORARY ON SALE ☐ Yes ☒ No
	Organization Applying for License for Alcoholic Beverages: <u>N/A</u>
	Describe what system will be used to ensure that alcoholic beverages will be consumed only by those persons 21 years and older.
	Describe how, where, when and by whom the alcoholic beverages will be served.
List of people who will be selling the alcohol:	
Have they attended server training? ☐ Yes ☐ No	

FOOD:	Food and/or non-alcoholic beverages to be served? ☒ Yes ☐ No
	Describe sanitation measures, food handling procedures and the nature of the food (such as pre-packaged foods, hot dogs, pre-mixed sodas, unpeeled fruit, raw meats, vegetables, fish or peeled and cut fruits). <u>Hotdogs, brats, buns, chips, water, Fruit (cut)</u>
	A health permit may be required from either the State of MN or St. Louis County. ☐ Attach a copy of your health permit to this application.
	If you intend to <u>cook</u> food in the event area, describe your area layout, including fuel or if electrical sources to be used. <u>Northland will bring their own propane grills to cook Hotdogs & brats</u> <u>Purchased from Fabbrini's Side dishes will be prepared by food safe certified staff within Northland.</u>
SECURITY AND SAFETY PROCEDURES:	
The Hibbing Police Department will determine the minimum number of private security guards and police officers required to adequately staff your event. If the prescribed number of private security guards is not provided or proves inadequate, the Hibbing Police Department maintains the right to shut down any or all components of the event and/or to provide additional police services that may be billed directly to the host organization.	
Describe your proposed procedures for set-up operation, internal security and crowd control. _____ _____ _____	
If the event is to occur at night, describe how you are going to light the event area in order to increase the safety of participants and spectators coming to and leaving the event. <u>N/A</u> _____ _____	
If your event includes vehicles or animals, describe the minimum and maximum speeds of the event and the minimum and maximum intervals of space to be maintained between units. <u>N/A</u> _____ _____	
☐ Attach to this application a copy of your building permit (or permits) if you are installing any electrical wiring on a temporary or permanent basis and/or if you are building any temporary or permanent structures such as bleachers, scaffolding, a grandstand, reviewing stands, stages or platforms. <u>N/A</u>	

☐ Attach a copy of your fire department permit or permits to this application if you will use parade floats; an open flame; fireworks or pyrotechnics; vehicle fuels; cooking facilities; enclosures (and tables within those enclosures), tents, air-supported structures, canopies, or any fabric shelters.

Give names, address and phone numbers of the agency or agencies which will provide first aid staff and equipment. Attach additional sheets if necessary.

Name of Agency: _____

Name of Representative: _____

Address: _____

Phone Numbers: _____

Indicate medical services that will provided for the event.

N/A

Medical Service

How Provided:

☒ Ambulance

Calling 911

☐ Doctors

☐ Nurses

☒ Paramedics

Calling 911

HIBBING FIRE DEPARTMENT REQUIREMENTS

In accordance with Minnesota State Fire Code Section 403.1 the Fire Marshal shall evaluate the need for requiring fire personnel to be in attendance of a public assembly for the following reasons: keep diligent watch for fires, obstruction to means of egress and other hazards and shall take prompt measures for remediation of hazards. The Hibbing Fire Marshal maintains the right to require fire service personnel to staff special events that are construed as a potential hazard to the public safety. These additional services may be billed directly to the host.

In accordance with Minnesota State Fire Code Section 403.2; for an indoor special permit public assembly, the Fire Marshal shall receive a floor plan with dimensions of the floor, seating, and exit widths. A total number of participants shall be submitted in order to evaluate the occupancy load and safe egress out of the building. The Fire Marshal shall assign an occupancy load for the event which shall be adhered to. All event floor plan layouts must be approved by the Fire Marshal and all special permit public events are subject to inspection by the Fire Marshal the day of the event. The Fire Marshal and/or designee reserves the right, under MN State Fire code, to stop and/or remedy any unsafe actions up to and including the cancelling of the event.

VENDORS OR CONCESSIONAIRES:

Describe what vendors or concessionaires you will allow in conjunction with the event and the purpose or purposes of these concessions.

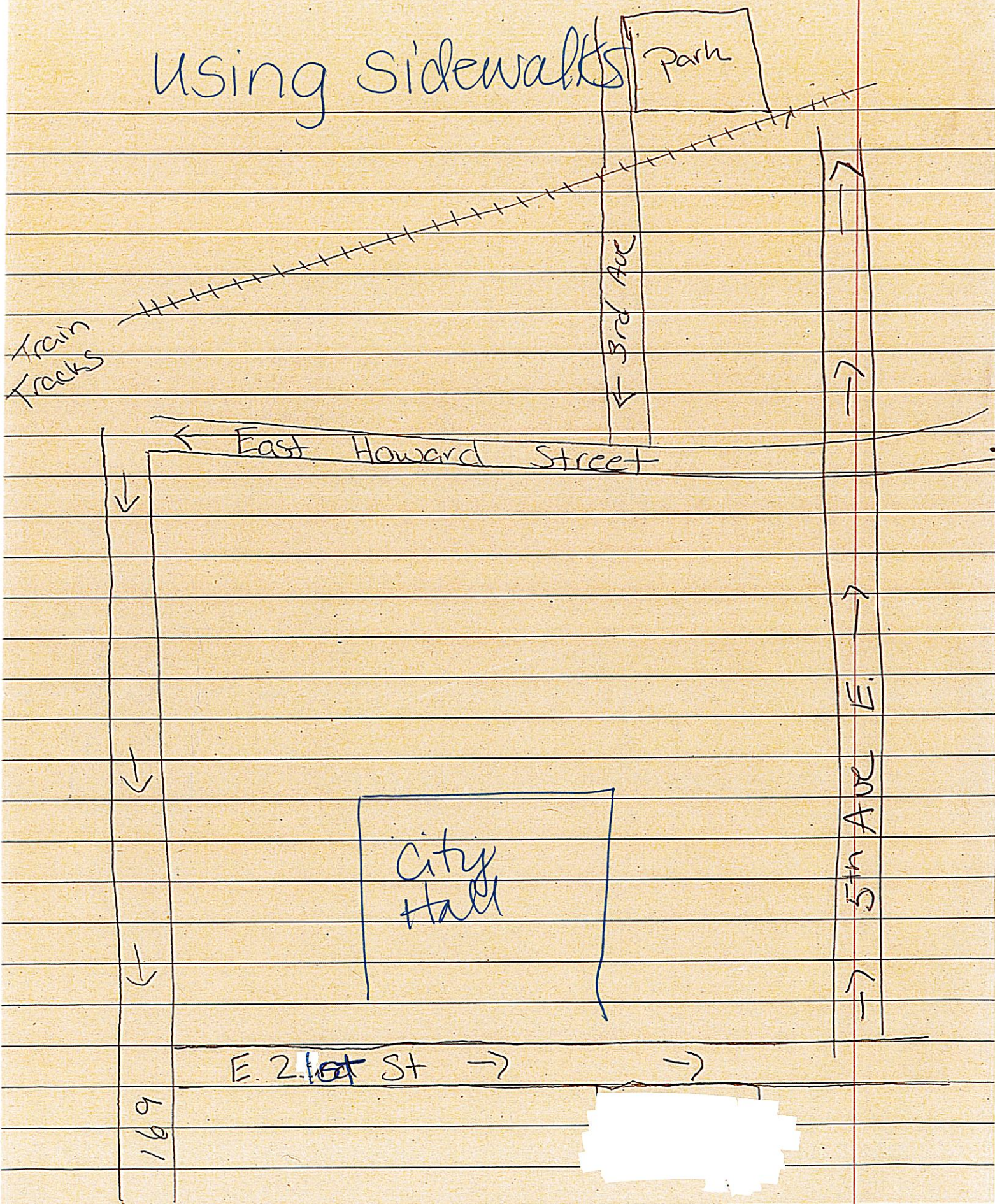
Describe how you intend to regulate, monitor and control the type, number and quality of vendors/concessionaires who you may permit to operate in conjunction with the event.

MITIGATION OF THE IMPACT ON OTHERS:

Describe how you intend to mitigate the impact of the special event on businesses, churches, neighbors, motorists, mass transit users and others. Attach additional sheets, if necessary entitled "Mitigation of the Impact of Others."

OTHER PERTINENT INFORMATION:

Using Sidewalks



Sanitation plan:

Northland Counseling staff will be responsible for sure all trash is cleaned up in the south pavilion area and placed in trash receptacles during and after the event. A list of staff names can be provided upon request.

3-4 large trash bins will be needed for proper trash disposal

Northland Counseling staff will be responsible for set up and take down of equipment used during this event. Excluding music bingo equipment.

No portable toilets should be necessary as there are bathroom facilities at the park.

POST
CONSPICUOUSLY

MINNESOTA DEPARTMENT OF HEALTH
625 Robert Street North, P.O. Box 64975
Environmental Health Division
St. Paul, Minnesota 55164-0975
(651) 201-4500

NOT TRANSFERABLE
AS TO PERSON
OR PLACE

LICENSE NO. FBL-33584-14534 FOR THE OPERATION OF:

License Categories: Base Fee - FBL, Category 2 Establishment, Hospitality Fee

Fee Paid: \$450.00

218

LICENSE PERIOD: January 1, 2025 THRU December 31, 2025

ISSUED TO:

Northland Counseling Center, Inc.
Kiesler Wellness Center
3130 SE 2nd Avenue
Grand Rapids, Minnesota 55744

ESTABLISHMENT NAME:

Kiesler Wellness Center
3130 SE Second Ave
Grand Rapids, Minnesota 55744

License Type(s): Restaurant
County: Itasca

LG240B Application to Conduct Excluded Bingo**No Fee****ORGANIZATION INFORMATION**

Organization Name: <u>Hibbing Elk's Lodge #1022</u>	Previous Gambling Permit Number: _____
Minnesota Tax ID Number, if any: _____	Federal Employer ID Number (FEIN), if any: <u>41-0145830</u>
Mailing Address: <u>1926 4th Avenue East</u>	
City: <u>Hibbing</u>	State: <u>MN</u> Zip: <u>55746</u> County: <u>St Louis</u>
Name of Chief Executive Officer (CEO): <u>Charlie Radika</u>	
CEO Daytime Phone: <u>218.969.4763</u>	CEO Email: <u>hibbingelks@gmail.com</u> (permit will be emailed to this email address unless otherwise indicated below)
Email permit to (if other than the CEO): _____	

NONPROFIT STATUS

Type of Nonprofit Organization (check one):

- ☒ Fraternal
 ☐ Religious
 ☐ Veterans
 ☐ Other Nonprofit Organization

Attach a copy of at least one of the following showing proof of nonprofit status:

(DO NOT attach a sales tax exempt status or federal employer ID number, as they are not proof of nonprofit status.)

- ☒ **Current calendar year Certificate of Good Standing**
 Don't have a copy? This certificate must be obtained each year from:
 MN Secretary of State, Business Services Division
 60 Empire Drive, Suite 100
 St. Paul, MN 55103
 Secretary of State website, phone numbers:
www.sos.state.mn.us
 651-296-2803, or toll free 1-877-551-6767
- ☒ **Internal Revenue Service-IRS income tax exemption 501(c) letter in your organization's name**
 Don't have a copy? Obtain a copy of your federal income tax exempt letter by having an organization officer contact the IRS at 877-829-5500.
- ☐ **Internal Revenue Service-Affiliate of national, statewide, or international parent nonprofit organization (charter)**
 If your organization falls under a parent organization, attach copies of both of the following:
 1. IRS letter showing your parent organization is a nonprofit 501(c) organization with a group ruling; and
 2. the charter or letter from your parent organization recognizing your organization as a subordinate.

EXCLUDED BINGO ACTIVITYHas your organization held a bingo event in the current calendar year? ☐ Yes ☒ No

If yes, list the dates when bingo was conducted: _____

The proposed bingo event will be:

- ☒ one of four or fewer bingo events held this year. Dates: August 7 14 21 28, 2025

-OR-

- ☐ conducted on up to 12 consecutive days in connection with a:

☐ county fair Dates: _____

☐ civic celebration Dates: _____

☐ Minnesota State Fair Dates: _____

Person in charge of bingo event: Becky Radika Daytime Phone: 218 969 4763Name of premises where bingo will be conducted: Elk's LodgePremises street address: 1926 4th Ave ECity: Hibbing If township, township name: _____ County: St. Louis

LG240B Application to Conduct Excluded Bingo

5/24
Page 2 of 2

LOCAL UNIT OF GOVERNMENT ACKNOWLEDGMENT (required before submitting application to the Minnesota Gambling Control Board)

CITY APPROVAL for a gambling premises located within city limits

On behalf of the city, I approve this application for excluded bingo activity at the premises located within the city's jurisdiction.

Print City Name: Hibbing

Signature of City Personnel:

Title: _____ Date: _____

**The city or county must sign before
submitting application to the
Gambling Control Board.**

COUNTY APPROVAL for a gambling premises located in a township

On behalf of the county, I approve this application for excluded bingo activity at the premises located within the county's jurisdiction.

Print County Name: _____

Signature of County Personnel:

Title: _____ Date: _____

TOWNSHIP (if required by the county)

On behalf of the township, I acknowledge that the organization is applying for excluded bingo activity within the township limits. (A township has no statutory authority to approve or deny an application, per Minnesota Statutes, Section 349.213.)

Print Township Name: _____

Signature of Township Officer: _____

Title: _____ Date: _____

CHIEF EXECUTIVE OFFICER'S SIGNATURE (required)

The information provided in this application is complete and accurate to the best of my knowledge.

Chief Executive Officer's Signature: Charles Radika Date: 7-9-25
(Signature must be CEO's signature; designee may not sign)

Print Name: Charlie Radika

MAIL OR FAX APPLICATION & ATTACHMENTS

Mail or fax application and a copy of your proof of nonprofit status to:

Minnesota Gambling Control Board
1711 West County Road B, Suite 300 South
Roseville, MN 55113
Fax: 651-639-4032

An excluded bingo permit will be mailed to your organization. Your organization must keep its bingo records for 3-1/2 years.

Questions?

Call a Licensing Specialist at 651-539-1900.

Bingo hard cards and bingo number selection devices may be borrowed from another organization authorized to conduct bingo. Otherwise, bingo hard cards, bingo paper, and bingo number selection devices must be obtained from a distributor licensed by the Minnesota Gambling Control Board. A list of licensed distributors is available on the Gambling Control Board's website at www.mn.gov/gcb.

This form will be made available in alternative format (i.e. large print, braille) upon request.

Data privacy notice: The information requested on this form (and any attachments) will be used by the Gambling Control Board (Board) to determine your organization's qualifications to be involved in lawful gambling activities in Minnesota. Your organization has the right to refuse to supply the information; however, if your organization refuses to supply this information, the Board may not be able to determine your organization's qualifications and, as a consequence, may refuse to issue a permit. If your organization supplies the information requested, the Board

will be able to process the application. Your organization's name and address will be public information when received by the Board. All other information provided will be private data about your organization until the Board issues the permit. When the Board issues the permit, all information provided will become public. If the Board does not issue a permit, all information provided remains private, with the exception of your organization's name and address which will remain public. Private data about your organization are available to Board

members, Board staff whose work requires access to the information; Minnesota's Department of Public Safety; Attorney General; Commissioners of Administration, Minnesota Management & Budget, and Revenue; Legislative Auditor, national and international gambling regulatory agencies; anyone pursuant to court order; other individuals and agencies specifically authorized by state or federal law to have access to the information; individuals and agencies for which law or legal order authorizes a new use or sharing of information after this notice was given; and anyone with your written consent.



RAFFLE REQUEST

Excluded raffle = Total Prizes awarded \$1,500 per year or less
Exempt raffle = Total Annual prizes over \$1,500 and under \$50,000 requires Minnesota form LG220

RAFFLE REGISTRATION FEE

\$15.00 Payable to the City of Hibbing

ORGANIZATION INFORMATION

Name of Organization:	Northland Counseling	
Type of Organization:	501C3	
Mailing Address:	301 E. Howard St.	
City, State, Zip	Hibbing MN 55746	
Contact Person:	Heidi Larson	Daytime Phone Number: 218-999-4034
Have you conducted other raffles this year	no	If YES, What is the total amount of prizes this year, including this Raffle

GAMBLING PREMISES INFORMATION

Name of premises where gambling activity will be conducted:	Bennett Park
Dates of Activity:	08/16/2025
Check Box or Boxes that Indicate the Type of Gambling Activity:	☒ Raffle ☐ Other _____
Price Per Ticket:	10.00\$
Total value of prizes to be awarded:	\$ 1000.00
Types of Prizes:	sport event tickets

In signing this request, I attest that I represent the above named Non-Profit organization and it meets all requirements of the State of Minnesota to qualify to conduct lawful gambling and proof of non-profit status is available upon request.

Heidi Larson

Organization Representative

07/07/2025

Date

☒ Registered as Excluded Raffle

☐ Send to Council for Approval

City of Hibbing
SPECIAL EVENT Permit Application

☒ **All applications for Special Events** to be held within the City of Hibbing shall be reviewed by the City departments that will be involved during the operation of the Event. Prior to review, all application information must be completed. After Departments Review, the applications will be submitted to the City Council for final approval.

☒ **Deadlines:** Applications must be submitted 60 days prior to the event.

☒ RETURN APPLICATION to the City Hall Council Office

DATE RECEIVED BY COUNCIL OFFICE: _____

Name/Description of Event:	Family Fun Event	
Date of Event:	Sunday, August 10, 2025	
Location of Event:	Our Saviors Lutheran Church	
Organizer:	Amy Rice	
Organizer Contact Information:	Home Phone: Cell Phone: 218-966-0115	Work Phone:

☒ **Department Review.** If applicable and where noted in the application form, the event organizer will also need to contact City department heads

DEPARTMENT	CHECK IN WITH CITY CONTACTS TO DISCUSS YOUR NEEDS FOR YOUR EVENT	CONTACT #
Hibbing Police Dept.	Police Chief Steve Estey	218-262-0285
Fire Department	Fire Marshal Shawn Nickila	218-421-3942
Sanitation Dept.	John Yuretich/Jim Watkins	218-362-5991
Public Works Dept.	John Yuretich/Jim Watkins	218-362-5991
City Services	Nick Arola	218-362-5951

City of Hibbing

SPECIAL EVENT PERMIT APPLICATION

☐ Applications **MUST BE FILLED OUT COMPLETELY & ALL NECESSARY REQUIREMENTS ATTACHED**

LOCATION OF EVENT: Our Savior's Lutheran Church

TITLE, PURPOSE, AND BRIEF DESCRIPTION OF EVENT:
We are organizing a family fun event with outside games. We would like to use the 5th Avenue side of the church, between 22nd and 23rd Street for sidewalk games. We would use sidewalk chalk or set up pre-constructed games in the street area.
Date of Event: <u>Sunday, August 10, 2025</u> Refer media or citizen inquires to: <u>Amy Rice</u> Telephone: <u>218-966-0115</u>
APPLICANT AUTHORIZATION:
Attach a written communication from the organization(s) in whose name the event will be advertised which authorizes you, the applicant, to apply for this special event permit on its or their behalf.
Applicants Name & Title: Amy Rice, OSLC Council President
Address: 532 W 47th Street Hibbing, MN 55746
Mailing Address:
Affiliation:
Telephone: (day) <u>218-966-0115</u> (evening) <u>218-966-0115</u>
EVENT PRINCIPALS:
On the next sheet, please list names, addresses, and telephone numbers of all the principals involved in any way in the proposed special event. Include professional event organizers, event promoters, financial underwriters, commercial sponsors, charitable agencies for whose benefits the event are being produced, the organizations in whose name the event is being advertised, and all other administratively, financially, or organizationally involved as principals in the production of the proposed special event. Make additional copies of the next sheet as needed to include all the principals involved in the proposed special event.

Name: Pastor Kevin Olson		
Organization/Business/Agency/Affiliation: OSLC Pastor		
Mailing Address: 501 E 23rd Street Hibbing, MN 55746		
Daytime Phone: 218-263-7422	Evening Phone: 651-332-1528	Other:
Title and Functional Responsibility with Regard to the Event: Oversees preparations		
Will this person have authority to cancel or greatly modify event plans?		☒ Yes ☐ No
Will this person be present at the event area or areas and in charge of the event at all times		☒ Yes ☐ No

Name: Amy Rice		
Organization/Business/Agency/Affiliation: OSLC Council President		
Mailing Address: 532 W 47th Street Hibbing, MN 55746		
Daytime Phone: 218-966-0115	Evening Phone: 218-966-0115	Other:
Title and Functional Responsibility with Regard to the Event: Organizer		
Will this person have authority to cancel or greatly modify event plans?		☒ Yes ☐ No
Will this person be present at the event area or areas and in charge of the event at all times		☒ Yes ☐ No

Name:		
Organization/Business/Agency/Affiliation:		
Mailing Address:		
Daytime Phone:	Evening Phone:	Other:
Title and Functional Responsibility with Regard to the Event:		
Will this person have authority to cancel or greatly modify event plans?		☐ Yes ☐ No
Will this person be present at the event area or areas and in charge of the event at all times		☐ Yes ☐ No

REQUESTED EVENT COMPONENTS:	
REQUESTED DAY AND DATE <i>(first choice)</i> : Sunday, August 10, 2025	
Alternate days and dates: • Sunday, August 17, 2025 • _____ • _____	
REQUESTED HOURS OF OPERATION: From: <u>8:00 am</u> <u>(a.m.)</u> / p.m. To <u>3:00 PM</u> _____ a.m. / <u>(p.m.)</u>	
SET UP beginning Day and Date **Indicate the time at which any unit of an event will begin to assemble at such area Day: <u>Sunday, August 10</u> Time: <u>9:00 AM</u> _____ a.m. / p.m.	
Describe the number and type of animals to be used in the Event ☒ Not Applicable **If the event is a Circus, Carnival, Menagerie, or Like Exhibition: The license fee payable to the City of Hibbing is \$60.00 for the first day and \$12.00 for each additional day. ☐ If applicable, license fee to be included when submitting the application See City Code Chapter 6, Section 6.23 for additional information.	
Attach a Draft of the Entry Form for Participants / Spectators	☐ Attached <u>NA</u>
Anticipated number of Participants: <u>50</u>	Spectators: <u>—</u>
**INSURANCE	
☒ Attach to this application either an Insurance policy or a certificate of insurance including the policy number, amount, and the provision that the City of Hibbing is included as an additional insured.	

SANITATION:

- ☒ Attach your "Plan for Clean-Up / Material Preservation".
- ☒ Include number, type and location of trash containers to be provided for the event.
- ☒ Indicate who and how many will be responsible for emptying and cleaning up around containers during the event.
- ☒ Indicate who and how many will be responsible for cleaning up after animals if they are used in the event.
- ☒ Indicate who and how many will be responsible for cleaning up the event after the event.
- ☒ Described the number, type and location of portable toilets to be provided for the event (or permanent toilets to be used for the event).
- ☒ Include any other plan you have for ensuring post-event cleanliness and material preservation of city facilities, equipment, premises and streets.

MAP (Noting the following items):

Check off below items that apply to your event.

Indicate these items on attached separate maps. Use, where necessary, a to-scale drawing.

- ☒ If a route is involved, the beginning area, the route (indicate directions with arrows), and the finished area;
- ☒ If a route is involved, the places where buses or trains need to be considered;
- ☒ If a route is involved, it will expedite approval of your event if you attach separate maps giving two or three alternate routes;
- ☒ **Indicate if Roads and/or Sidewalks will be Closed**
The applicant will be required to explain how motorists and business owners and residents will be notified in advance of the event.
- ☒ Barricades, cones, safety, portable parking signs (note location - *provided by Public Works*)
- ☐ If a relay is involved, indicate hand-off points;
- ☒ Entertainment or stage locations (grandstand operators should provide you with a to-scale drawing;
- ☒ Alcoholic beverage concession areas; **location must be specified**
- ☒ Non-alcoholic concession areas;
- ☒ Food concession areas;
- ☒ General merchandise concession areas;
- ☒ Portable toilet facilities (indicate number);
- ☒ First aid facilities;
- ☒ Event participant and/or spectator parking areas;
- ☒ Event organizers command post;
- ☒ Fireworks or pyrotechnics site; (**Must contact Fire Marshal**)
- ☒ Vehicle fuel handling site;
- ☒ Cooking areas;
- ☒ Tables, enclosures, etc.;

NA	Temporary or permanent structures constructed for the event;
NA	Site of electrical wiring to be installed for the event;
NA	Trash containers (indicate number): _____
NA	Other. Please describe: _____
AVAILABILITY OF FOOD, BEVERAGES AND/OR ENTERTAINMENT	
ENTERTAINMENT:	If there will be music, sound amplification or any other noise impact, please describe, <u>including the intended hours</u> of the music, sound or noise. Some childrens games may include music from an iphone. No microphone/speakers will be used.
	If a casino party, a dance or live entertainment is a part of your event, please describe: NA
	Please describe all of the activities of your event for which a license is required, for example, a cabaret license, a caterer's license, a general merchandise concession license, peddler or transient merchant license, etc. (attach to this application all required licenses) NA
ALCOHOL:	Alcoholic Beverages to be served? ☐ Yes ☒ No
	Temporary Liquor License Applied For? BEER ☐ Yes ☒ No COMMUNITY FESTIVAL LICENSE ☐ Yes ☒ No TEMPORARY ON SALE ☐ Yes ☒ No
	Organization Applying for License for Alcoholic Beverages:
	Describe what system will be used to ensure that alcoholic beverages will be consumed only by those persons 21 years and older. NA
	Describe how, where, when and by whom the alcoholic beverages will be served. NA
List of people who will be selling the alcohol: NA	
	Have they attended server training? ☐ Yes ☐ No

FOOD:	Food and/or non-alcoholic beverages to be served? ☒ Yes ☐ No
	Describe sanitation measures, food handling procedures and the nature of the food (such as pre-packaged foods, hot dogs, pre-mixed sodas, unpeeled fruit, raw meats, vegetables, fish or peeled and cut fruits). <i>Prepared in OSLC Kitchen</i>
	A health permit may be required from either the State of MN or St. Louis County. <i>NA</i> Attach a copy of your health permit to this application.
	If you intend to <u>cook</u> food in the event area, describe your area layout, including fuel or If electrical sources to be used. <i>NA</i>

SECURITY AND SAFETY PROCEDURES:
The Hibbing Police Department will determine the minimum number of private security guards and police officers required to adequately staff your event. If the prescribed number of private security guards is not provided or proves inadequate, the Hibbing Police Department maintains the right to shut down any or all components of the event and/or to provide additional police services that may be billed directly to the host organization.
Describe your proposed procedures for set-up operation, internal security and crowd control. <i>Will not be a large event.</i>
If the event is to occur at night, describe how you are going to light the event area in order to increase the safety of participants and spectators coming to and leaving the event. <i>NA</i>
If your event includes vehicles or animals, describe the minimum and maximum speeds of the event and the minimum and maximum intervals of space to be maintained between units. <i>NA</i>
☐ Attach to this application a copy of your building permit (or permits) if you are installing any electrical wiring on a temporary or permanent basis and/or if you are building any temporary or permanent structures such as bleachers, scaffolding, a grandstand, reviewing stands, stages or platforms. <i>NA</i>

☐ Attach a copy of your fire department permit or permits to this application if you will use parade floats; an open flame; fireworks or pyrotechnics; vehicle fuels; cooking facilities; enclosures (and tables within those enclosures), tents, air-supported structures, canopies, or any fabric shelters.

NA

Give names, address and phone numbers of the agency or agencies which will provide first aid staff and equipment. Attach additional sheets if necessary.

Name of Agency: _____

Name of Representative: Todd Rice operating as an EMR, licensed Paramedic

Address: 532 W 4TH ST Hibbing MN 55746

Phone Numbers: 218-208-7243

- will call HFD if needed

Indicate medical services that will provided for the event.

Medical Service

How Provided:

- ☐ Ambulance
☐ Doctors
☐ Nurses
☒ Paramedics

HIBBING FIRE DEPARTMENT REQUIREMENTS

In accordance with Minnesota State Fire Code Section 403.1 the Fire Marshal shall evaluate the need for requiring fire personnel to be in attendance of a public assembly for the following reasons: keep diligent watch for fires, obstruction to means of egress and other hazards and shall take prompt measures for remediation of hazards. The Hibbing Fire Marshal maintains the right to require fire service personnel to staff special events that are construed as a potential hazard to the public safety. These additional services may be billed directly to the host.

In accordance with Minnesota State Fire Code Section 403.2; for an indoor special permit public assembly, the Fire Marshal shall receive a floor plan with dimensions of the floor, seating, and exit widths. A total number of participants shall be submitted in order to evaluate the occupancy load and safe egress out of the building. The Fire Marshal shall assign an occupancy load for the event which shall be adhered to. All event floor plan layouts must be approved by the Fire Marshal and all special permit public events are subject to inspection by the Fire Marshal the day of the event. The Fire Marshal and/or designee reserves the right, under MN State Fire code, to stop and/or remedy any unsafe actions up to and including the cancelling of the event.

VENDORS OR CONCESSIONAIRES:

Describe what vendors or concessionaires you will allow in conjunction with the event and the purpose or purposes of these concessions.

NA - none

Describe how you intend to regulate, monitor and control the type, number and quality of vendors/concessionaires who you may permit to operate in conjunction with the event.

NA

MITIGATION OF THE IMPACT ON OTHERS:

Describe how you intend to mitigate the impact of the special event on businesses, churches, neighbors, motorists, mass transit users and others. Attach additional sheets, if necessary entitled "Mitigation of the Impact of Others."

Little to no impact to neighbors.

OTHER PERTINENT INFORMATION:

7/11/2025

On Sunday, August 10, 2025, after the 9 am worship service, Our Savior's Lutheran Church would like to host a Family Fun Event outdoors. We would use church property as well as 5th Avenue, between 22nd and 23rd streets.

We will be using the sidewalk/avenue for street games such as hopscotch and sidewalk chalk drawings. We expect under 50 people to attend.

We will set up and cleanup any area used. Putting any garbage in our bin and sweeping up any debris. No additional containers are needed. The church will be open for restroom/water use.

Due to construction, the avenue is currently blocked on the 23rd street end, so this should not cause any additional traffic issues. Residential homes will be able to access their properties via the alleyway. We will have the street cleaned and opened back up by 3 pm at the latest. The OSLC Council, with President Amy Rice, will be responsible for all cleanup.

If barricades/cones could be dropped off at OSLC at the 5th Ave/22nd Street corner, we will put them up the morning of the event after church service.

We will have certified EMS personnel on property. HFD will be called if needed.

Participants will use street parking and OSLC alley parking.

OSLC will provide any tables and chairs used. Any cookies/lemonade served will be prepared in the OSLC kitchen.

City of Hibbing
SPECIAL EVENT Permit Application

☒ **All applications for Special Events** to be held within the City of Hibbing shall be reviewed by the City departments that will be involved during the operation of the Event. Prior to review, all application information must be completed. After Department Review, the applications will be submitted to the City Council for final approval.

☒ **Deadlines:** Applications must be submitted 60 days prior to the event.

☒ RETURN APPLICATION to the City Hall Council Office

DATE RECEIVED BY COUNCIL OFFICE: _____

Name/Description of Event:	2025 Summer Reading Program Level Up Your Library Block Party	
Date of Event:	Friday, July 25, 2025	
Location of Event:	Hibbing Public Library South Side of the library lawn and on East 21 st Street	
Organizer:	TEAM LIBRARY	
Organizer Contact Information:	Home Phone: 218-362-5959 (Library)	Work Phone: Jill- 218-966-2857
	April-218-969-3078	Martine-218-362-5959

☒ **Department Review.** If applicable and where noted in the application form, the event organizer will also need to contact City department heads

DEPARTMENT		CONTACT #
Hibbing Police Dept.	Police Chief Steve Estey	218-262-0285
Fire Department	Fire Marshal Rossi Gangl	218-421-3942
Sanitation Dept.	John Sporer/Jim Watkins	218-362-5991
Public Works Dept.	John Sporer/Jim Watkins	218-362-5991
City Services	Nick Arola	218-362-5951

SPECIAL EVENT PERMIT APPLICATION

☐ Applications MUST BE FILLED OUT COMPLETELY & ALL NECESSARY REQUIREMENTS ATTACHED

LOCATION OF EVENT: Hibbing Public Library outside South end & East 21st Street

TITLE, PURPOSE, AND BRIEF DESCRIPTION OF EVENT: 2025 Summer Reading Program Level Up Your Library Block Party

The purpose of this event is to celebrate the end of the 2025 Summer Reading Program with all the participants ages 0-101! We would like to give back to the community with an end of the Summer Reading Block Party to celebrate everyone's reading accomplishments and participation in our programs. The library would like to block off a part East 21st Street and utilize the library lawn and the street to host a variety of games, crafts, food, and lots and lots of fun!

Date of Event: **Friday, July 25, 2025**

Refer media or citizen inquiries to: **Jill Reini, April Fountain, or Martine Cianni**

Hibbing Public Library Telephone: 218-362-5959

APPLICANT AUTHORIZATION:

Attach a written communication from the organization(s) in whose name the event will be advertised which authorizes you, the applicant, to apply for this special event permit on its or their behalf.

Applicants Name & Title: April Fountain, Library Specialist

Address: 2020 5th Ave East Hibbing, MN 55746

Mailing Address: Same as above

Affiliation: City of Hibbing

Telephone: (day) 218-362-5959 (evening) 218-969-3078

EVENT PRINCIPALS:

On the next sheet, please list names, addresses, and telephone numbers of all the principals involved in any way in the proposed special event. Include professional event organizers, event promoters, financial underwriters, commercial sponsors, charitable agencies for whose benefit the event is being produced, the organizations in whose name the event is being advertised, and all other administratively, financially, or organizationally involved as principals in the production of the proposed special event. Make additional copies of the next sheet as needed to include all the principals involved in the proposed special event.

Name: Hibbing Public Library Staff & City of Hibbing Employees		
Organization/Business/Agency/Affiliation: City of Hibbing/Hibbing Public Library/City Services/Public Works/Sanitation Depts/ Parks & Recreation Department/Friends of the Library/Volunteers		
Mailing Address: 2020 5th Ave. East, Hibbing, MN 55746		
Daytime Phone: 218-362-5959	Evening Phone:	Other:
Title and Functional Responsibility with Regard to the Event: Planning, preparing, advertising, set-up and take down, working the event. Garbage cans and street closure barricades		
Will this person have authority to cancel or greatly modify event plans?		☒ Yes ☐ No
Will this person be present at the event area or areas and in charge of the event at all times		☒ Yes ☐ No

Name:		
Organization/Business/Agency/Affiliation:		
Mailing Address:		
Daytime Phone:	Evening Phone:	Other:
Title and Functional Responsibility with Regard to the Event:		
Will this person have authority to cancel or greatly modify event plans?		☐ Yes ☐ No
Will this person be present at the event area or areas and in charge of the event at all times		☐ Yes ☐ No

Name:		
Organization/Business/Agency/Affiliation:		
Mailing Address:		
Daytime Phone:	Evening Phone:	Other:
Title and Functional Responsibility with Regard to the Event:		
Will this person have authority to cancel or greatly modify event plans?		☐ Yes ☐ No
Will this person be present at the event area or areas and in charge of the event at all times		☐ Yes ☐ No

REQUESTED EVENT COMPONENTS:**REQUESTED DAY AND DATE** (*first choice*): **Friday, July 25, 2025**

Alternate days and dates:

- **N/A Rain or shine ☺☺**

REQUESTED HOURS OF OPERATION:**From: 10:00am --5:00pm****SET UP beginning Day and Date******Indicate the time at which any unit of an event will begin to assemble at such area****Day: Friday, July 25, 2025, Time: 6:00am**Describe the number and type of animals to be used in the Event Mr. Ed's Farm ☐ Not Applicable****If the event is a Circus, Carnival, Menagerie, or Like Exhibition:** The license fee payable to the City of Hibbing is \$60.00 for the first day and \$12.00 for each additional day.☐ If applicable, license fee to be included when submitting the application

See City Code Chapter 6, Section 6.23 for additional information.

Attach a Draft of the Entry Form for Participants / Spectators ☐ AttachedAnticipated number of Participants: **100-300** Spectators: _____****INSURANCE**☐ Attach to this application either an Insurance policy or a certificate of insurance including the policy number, amount, and the provision that the City of Hibbing is included as an additional insured.

SANITATION:

- ☐ Attach your “Plan for Clean-Up / Material Preservation”.
- ☐ Include number, type and location of trash containers to be provided for the event.
- ☐ Indicate who and how many will be responsible for emptying and cleaning up around containers during the event.
- ☐ Indicate who and how many will be responsible for cleaning up after animals if they are used in the event.
- ☐ Indicate who and how many will be responsible for cleaning up the event after the event.
- ☐ Described the number, type and location of portable toilets to be provided for the event (or permanent toilets to be used for the event).
- ☐ Include any other plan you have for ensuring post-event cleanliness and material preservation of city facilities, equipment, premises and streets.

MAP (Noting the following items):

Check off below items that apply to your event.

Indicate these items on attached separate maps. Use, where necessary, a to-scale drawing.

- ☐ If a route is involved, the beginning area, the route (indicate directions with arrows), and the finished area;
- ☐ If a route is involved, the places where buses or trains need to be considered;
- ☐ If a route is involved, it will expedite approval of your event if you attach separate maps giving two or three alternate routes;
- ☐ **Indicate if Roads and/or Sidewalks will be Closed**
The applicant will be required to explain how motorists and business owners and residents will be notified in advance of the event.
- ☐ Barricades, cones, safety, portable parking signs (note location - *provided by Public Works*)
- ☐ If a relay is involved, indicate hand-off points;
- ☐ Entertainment or stage locations (grandstand operators should provide you with a to-scale drawing;
- ☐ Alcoholic beverage concession areas; ***location must be specified***
- ☐ Non-alcoholic concession areas;
- ☐ Food concession areas;
- ☐ General merchandise concession areas;
- ☐ Portable toilet facilities (indicate number);
- ☐ First aid facilities;
- ☐ Event participant and/or spectator parking areas;

☐ Event organizers command post;	
☐ Fireworks or pyrotechnics site; (<i>Must contact Fire Marshal</i>)	
☐ Vehicle fuel handling site;	
☐ Cooking areas;	
☐ Tables, enclosures, etc.;	
☐ Temporary or permanent structures constructed for the event;	
☐ Site of electrical wiring to be installed for the event;	
☐ Trash containers (indicate number): 5	
☐ Other. Please describe:	
AVAILABILITY OF FOOD, BEVERAGES AND/OR ENTERTAINMENT	
ENTERTAINMENT:	If there will be music, sound amplification or any other noise impact, please describe, <u>including the intended hours</u> of the music, sound or noise.
	9am-5pm
	If a casino party, a dance or live entertainment is a part of your event, please describe:
	Please describe all of the activities of your event for which a license is required, for example, a cabaret license, a caterer’s license, a general merchandise concession license, peddler or transient merchant license, etc. (<i>attach to this application all required licenses</i>) Peddler or Transient Merchant Licenses for vendors
ALCOHOL:	Alcoholic Beverages to be served? ☐ Yes ☒ No
	Temporary Liquor License Applied For?
	BEER ☐ Yes ☐ No
	COMMUNITY FESTIVAL LICENSE ☐ Yes ☐ No
	TEMPORARY ON SALE ☐ Yes ☐ No
	Organization Applying for License for Alcoholic Beverages:
	Describe what system will be used to ensure that alcoholic beverages will be consumed only by those persons 21 years and older.
	Describe how, where, when and by whom the alcoholic beverages will be served.
	List of people who will be selling the alcohol:
	Have they attended server training? ☐ Yes ☐ No

FOOD:

Food and/or non-alcoholic beverages to be served? ☒ Yes ☐ No

Describe sanitation measures, food handling procedures and the nature of the food (such as pre-packaged foods, hot dogs, pre-mixed sodas, unpeeled fruit, raw meats, vegetables, fish or peeled and cut fruits).

Pre-packaged Food items and licensed Food establishment - Gloves/Sanitizer will be used for handling food items popcorn, cotton candy, pizza, snow cones,

A health permit may be required from either the State of MN or St. Louis County. ☐ Attach a copy of your health permit to this application.

If you intend to cook food in the event area, describe your area layout, including fuel or If electrical sources to be used. Licensed Food vendors. We will need electricity and cord keepers for the event

SECURITY AND SAFETY PROCEDURES:

The Hibbing Police Department will determine the minimum number of private security guards and police officers required to adequately staff your event. If the prescribed number of private security guards is not provided or proves inadequate, the Hibbing Police Department maintains the right to shut down any or all components of the event and/or to provide additional police services that may be billed directly to the host organization.

Describe your proposed procedures for set-up operation, internal security, and crowd control.

We will have all Library staff from the Hibbing Public Library; volunteers who have already been background checked and approved by the City of Hibbing, Hibbing Public Library Staff & City of Hibbing Employees on the premises.

If the event is to occur at night, describe how you are going to light the event area in order to increase the safety of participants and spectators coming to and leaving the event.

The event will conclude before sunset.

If your event includes vehicles or animals, describe the minimum and maximum speeds of the event and the minimum and maximum intervals of space to be maintained between units.

Mr. Ed's Farm Goat, bunnies, lamb, chicken, duck

☐ Attach to this application a copy of your building permit (or permits) if you are installing any electrical wiring on a temporary or permanent basis and/or if you are building any temporary or permanent structures such as bleachers, scaffolding, a grandstand, reviewing stands, stages or platforms.

☐ Attach a copy of your fire department permit or permits to this application if you will use parade floats; an open flame; fireworks or pyrotechnics; vehicle fuels; cooking facilities; enclosures (and tables within those enclosures), tents, air-supported structures, canopies, or any fabric shelters.

Give names, address and phone numbers of the agency or agencies which will provide first aid staff and equipment. Attach additional sheets if necessary.

Name of Agency: _____

Name of Representative: _____

Address: _____ Phone Numbers: _____

Indicate medical services that will be provided for the event.

Medical Service

How Provided:

Inside the Library we have a First Aid Station with basic supplies and access to an AED device.

We will call 911 for any Emergency Medical Service.

- ☐ Ambulance
- ☐ Doctors
- ☐ Nurses
- ☐ Paramedics

HIBBING FIRE DEPARTMENT REQUIREMENTS

In accordance with Minnesota State Fire Code Section 403.1 the Fire Marshal shall evaluate the need for requiring fire personnel to be in attendance of a public assembly for the following reasons: keep diligent watch for fires, obstruction to means of egress and other hazards and shall take prompt measures for remediation of hazards. The Hibbing Fire Marshal maintains the right to require fire service personnel to staff special events that are construed as a potential hazard to the public safety. These additional services may be billed directly to the host.

In accordance with Minnesota State Fire Code Section 403.2; for an indoor special permit public assembly, the Fire Marshal shall receive a floor plan with dimensions of the floor, seating, and exit widths. A total number of participants shall be submitted in order to evaluate the occupancy load and safe egress out of the building. The Fire Marshal shall assign an occupancy load for the event which shall be adhered to. All event floor plan layouts must be approved by the Fire Marshal and all special permit public events are subject to inspection by the Fire Marshal the day of the event. The Fire Marshal and/or designee reserves the right, under MN State Fire code, to stop and/or remedy any unsafe actions up to and including the cancelling of the event.

VENDORS OR CONCESSIONAIRES:

Describe what vendors or concessionaires you will allow in conjunction with the event and the purpose or purposes of these concessions.

All vendors or concessionaires who wish to be a part of this event will need to fill out a Peddler's/Transient Merchant License and have it approved by the City Council prior to the event. We would like to have the Ice Cream Truck at this event.

Describe how you intend to regulate, monitor and control the type, number and quality of vendors/concessionaires who you may permit to operate in conjunction with the event.

MITIGATION OF THE IMPACT ON OTHERS:

Describe how you intend to mitigate the impact of the special event on businesses, churches, neighbors, motorists, mass transit users and others. Attach additional sheets, if necessary, entitled "Mitigation of the Impact of Others."

The library would like to place no parking signs on East 21st Street between the library and residential area on Thursday afternoon to let people know that the block will be closed off for the event. The library will also notify the residents on that half block of the closure beforehand.

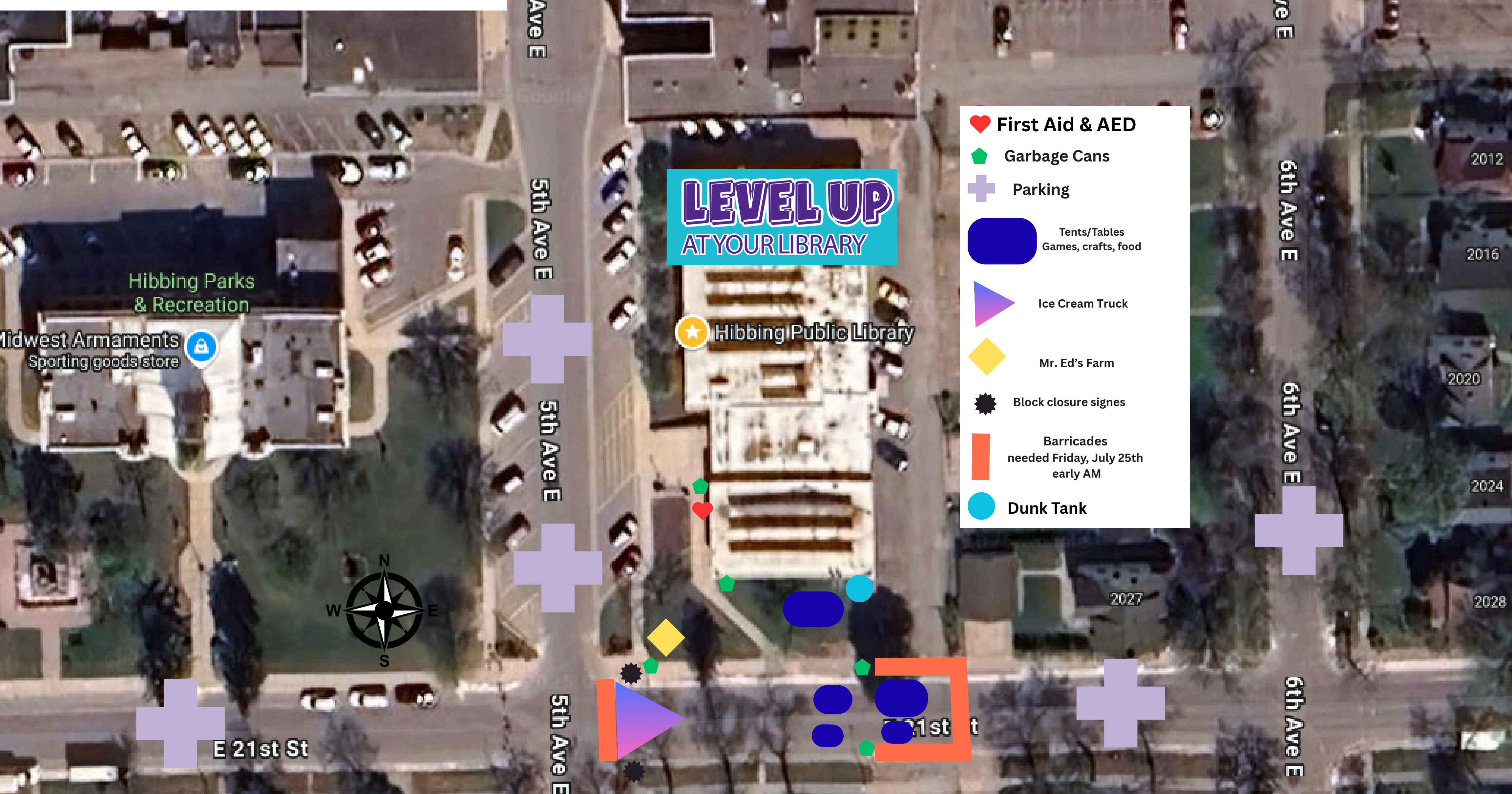
OTHER PERTINENT INFORMATION:

If you are a council member or City of Hibbing Staff member and you would like to volunteer as a guest dunky for our dunk tank for this amazing and fun community event, please contact Martine Cianni ☎ at 218-3262-5959.

The library will make sure you are well compensated with a brand-new beach towel and some picnic foods ☎

Thank you for all you do for our community, and we are looking forward to having an amazing end of the year block party!

SPECIAL EVENT APPLICATION



SPECIAL EVENT Permit Application

Attachment

2025 Summer Reading Program

Level Up Your Library Block Party

Sanitation:

- 6-8 Trash cans will be available to the public.
- Library Staff, volunteers, and City of Hibbing employees will be helping with all the cleaning and breakdown of tents, tables, chairs, garbage, and barricade removals, after the event is held.
- There are public restrooms for people to use inside the library.

Map:

- The map provided gives a view of what the library would like this event to look like, which could be subject to change if something is needed to.
- The library would like to place no parking signs on East 21st Street between the library and residential area on Thursday afternoon to let people know that the block will be closed off for the event. The library will also notify the residents on that half block of the closure beforehand.
- We would like to have barricades placed at the intersection of 5th Avenue east and East 21st Street.
- We would also like barricades to block off both alleyways North and South on East 21st Street for the safety of everyone. (**please see attached map**). Barricades are labeled in orange.
- The library has a first aid station, along with an AED machine.
- Parking can be accessed on 5th Avenue, 6th Avenue and East & West beyond the barricades on East 21st Street.

Availability of Food, beverages, and/or entertainment:

- Pre-packaged food items and licensed food establishment
- Gloves/Sanitizer will be used for handling food items
- Popcorn, Cotton Candy, Pizza, Snow Cones
- All vendors or concessionaires who wish to be a part of this event will need to fill out a Peddler's/Transient Merchant License and have it approved by the City Council prior to the event.



COMMUNITY FESTIVAL LICENSE TEMPORARY ON-SALE LIQUOR LICENSE

- ☐ The fee for a community festival license shall be \$35.00 per event.
☒ The fee for a temporary liquor license shall be \$35.00 per day.

Community Festival License Authorized: The Council may authorize any holder of an on-sale liquor license issued by the City to dispense intoxicating liquor off-premises at a community festival held within the City. The authorization shall specify the area in which the intoxicating liquor must be dispensed and consumed. The authorization shall not be issued unless the licensee demonstrates that it has liability insurance to cover the event.

Temporary Liquor License Authorized: Notwithstanding any provision of the City Code to the contrary, the Council may issue a license for the temporary on-sale of liquor in connection with a social event sponsored by the licensee. Such license may provide the licensee may contract with the holder of a full-year on-sale license, issued by the City, for liquor catering services.

Application: Every person desiring a license shall file with the City Administrator a written and verified application upon forms if prescribed by the proper Department of the State of Minnesota, together with such additional information as the Council may desire. If license application is not so prescribed by the State of Minnesota, then the application is submitted upon forms that are furnished by the City. Information required may vary with the type of business organization making application. All questions asked or information required by the application forms shall be answered fully and completely by the applicant. Note approval information below and reverse for additional information.

Type or Print Information

Name of Organization ST MICHAELS ORTHODIX CHURC	Date Organized AUG 10,2025	Tax Exempt Number	
Street Address 701 E 40TH STREET	City HIBBING	State MN	Zip Code 55746
Name of Person Making Application SHARI MAJKICH BROCK	Business Phone 218-969-5661	Home Phone	
Dates Liquor will be sold (1 to 4 days) 08-10-2025	Type of Organization ☐ Club ☐ Charitable ☒ Religious ☐ Other Non Profit		
Organization Officer's Name SHARI MAJKICH BROCK	Address 3649 SO PINTAR ROAD		
Organization Officer's Name	Address		
Location where license will be used. If an Outdoor Area describe: 701 E 40TH STREET			
Will the applicant contract for intoxicating liquor services? If so give the name and address of the liquor license providing the service NO			
Will the applicant carry liquor liability insurance? If so, the carrier's name and amount of coverage. NO			
APPROVAL			
Application must be submitted to the City Council Office at least 30 days prior to the event and are to be approved by the City Council			
CITY OF HIBBING		Date Approved:	
City Fee Amount:		License Dates:	
Date Fee Paid:			
Signature City Clerk		Date	

At a Regular Meeting of the Hibbing City Council held on Wednesday, June 18, 2025, at 5:00 p.m. in the Hibbing City Hall Council Chamber, Councilor [INSERT NAME] offered the following Resolution and moved its adoption:

STATE OF MINNESOTA
ST. LOUIS COUNTY
CITY OF HIBBING

RESOLUTION NO. 25-07-11

RESOLUTION AUTHORIZING CITY OF HIBBING TO MAKE APPLICATION TO AND ACCEPT FUNDS FROM THE DEPARTMENT OF IRON RANGE RESOURCES AND REHABILITATION COMMERCIAL REDEVELOPMENT GRANT PROGRAM FOR THE REDEVELOPMENT OF 2214 2ND AVE WEST, HIBBING, MN 55746

WHEREAS, the City of Hibbing supports redevelopment and business expansion efforts that contribute to the economic vitality of the community; and

WHEREAS, Commercial Redevelopment grants assist with the full and selective demolition of commercial and industrial buildings and the clean-up of brownfields to pave the way for new development; and

WHEREAS, the Iron Range Plumbing purchased the property at 2214 2nd Ave West, Hibbing, MN 55746, which contains a vacant house in very poor condition, accompanied by a detached garage that is also in disrepair;

NOW, THEREFORE, BE IT RESOLVED, by the City Council of the City of Hibbing, Minnesota:

1. The City of Hibbing hereby authorizes the submission of an application to the Department of Iron Range Resources and Rehabilitation Commercial Redevelopment Grant Program for the redevelopment of 2214 2nd Ave. West, Hibbing, MN 55746.
2. The City further authorizes the acceptance of any awarded funding and agrees to comply with all applicable program requirements.

The motion to adopt the foregoing Resolution was duly supported by Councilor [INSERT NAME], and upon being put to a vote, carried as follows:

FOR ADOPTION:

AGAINST:

ABSTAINED:

ABSENT:

Passed and adopted this 16th day of July, 2025.

CITY OF HIBBING

Pete Hyduke, Mayor

Candie Seppala, City Clerk/Dep. Admin

**Certification by State or Local
Official of PHA Plans Consistency
with the Consolidated Plan or
State Consolidated Plan
(All PHAs)**

U. S Department of Housing and Urban Development
Office of Public and Indian Housing
OMB No. 2577-0226
Expires: 09/30/2027

**Certification by State or Local Official of PHA Plans
Consistency with the Consolidated Plan or State Consolidated Plan**

I, Pete Hyduke, the Mayor
Official's Name *Official's Title*

certify that the 5-Year PHA Plan for fiscal years 2026-2030 and/or Annual PHA Plan for fiscal
year _____ of the Housing & Redevelopment Authority of Hibbing is consistent with the
PHA Name

Consolidated Plan or State Consolidated Plan including any applicable fair housing goals or
strategies to:

City of Hibbing
Local Jurisdiction Name

pursuant to 24 CFR Part 91 and 24 CFR Part 903.15.

Provide a description of how the PHA Plan's contents are consistent with the Consolidated Plan or
State Consolidated Plan.

Provide quality affordable housing to residents within the City of Hibbing

I/We, the undersigned, certify under penalty of perjury that the information provided above is true and correct. WARNING: Anyone who knowingly
submits a false claim or makes a false statement is subject to criminal and/or civil penalties, including confinement for up to 5 years, fines, and civil
and administrative penalties. (18 U.S.C. §§ 287, 1001, 1010, 1012, 1014; 31 U.S.C. §3729, 3802).

Name of Authorized Official:

Pete Hyduke

Title:

Mayor

Signature:

Date:

7/11/2025

This information is collected to ensure consistency with the consolidated plan or state consolidated plan.

Public reporting burden for this information collection is estimated to average 0.16 hours per year per response, including the time for reviewing instructions,
searching existing data sources, gathering, and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding
this burden estimate or any other aspect of this collection of information, including suggestions to reduce this burden, to the Reports Management Officer, REE,
Department of Housing and Urban Development, 451 7th Street, SW, Room 4176, Washington, DC 20410-5000. When providing comments, please refer to OMB
Approval No. 2577-0226. HUD may not collect this information, and respondents are not required to complete this form, unless it displays a currently valid OMB
Control Number.

Privacy Notice. The United States Department of Housing and Urban Development is authorized to solicit the information requested in this form by virtue of Title
12, U.S. Code, Section 1701 et seq., and regulations promulgated thereunder at Title 12, Code of Federal Regulations. Responses to the collection of information
are required to obtain a benefit or to retain a benefit. The information requested does not lend itself to confidentiality.



Request for Council Action

City Council Action

Description of Agenda Item

Offer Resolution 25-07-xx rescinding resolution 25-04-10

Strategic Initiative

Release GO bond requirements for transit facility

Owner of Agenda Item

Sheena Mulner, Finance Director - Treasurer, 218-312-1602, sheenamulner@hibbingmn.gov

Introduction/Background/Justification/Key Issues/Legal

GO bonds financed a portion of our transit bus storage facility. This facility is shared with the city's waste collection department, recycling center, and storage for other various city equipment. Since the city dissolved our transit service, we are required to follow IRS rules when it comes to the building. Initially, MMB said we could sell the facility to the HRA, and they didn't care what happened to the building after the sale was recorded. Now, they are saying that the language about buying back the building is a violation of IRS code. Therefore, they are asking us to rescind the resolution we previously approved of in April. The state is now saying we can continue to designate the section of the facility for transit, and MNDOT will inspect the facility annually until the end of the useful life of the building. There may also be some ability to adjust the useful life of the facility so it won't be so many more years. Nonetheless, the first step in the process is to rescind the resolution we previously approved as we work on a pathway forward with the state.

Board/Commission/Committee Actions(s):

Budgetary/Fiscal Impact

None

Action Requested

Approve the resolution

Attachments

1. Res-25-07-XX-Rescinding-Res-25-04-10-REVISED

At the Council meeting held July 16, 2025, at 5:00 P.M., in the Hibbing City Council Chambers, Councilor _____ offered the following Resolution and moved its adoption:

RESOLUTION NO. 25-07-_____

RESOLUTION AUTHORIZING THE RECISSION OF
RESOLUTION 25-04-10 AND THE CANCELLING OF THE
SALE OF REAL PROPERTY TO THE HIBBING HOUSING AND
REDEVELOPMENT AUTHORITY AND REPURCHASE OF SAID REAL PROPERTY

WHEREAS, The City of Hibbing is the owner of real property located in the City of Hibbing, St. Louis County, Minnesota, described as follows:

That part of the NE 1/4 of the NE 1/4 of Section 18, Township 57 North, Range 20 West of the Fourth Principal Meridan, described as follows:

NE 1/4 lying Northeasterly of a line beginning at North 1/16 corner thence South 650 feet; thence Northeasterly at right angle 385 feet; thence Southeasterly at an angle of 211 degrees 300 feet; thence Southeasterly at an angle of 221 degrees 1060 feet; thence Northeasterly at an angle of 94 degrees to East 1/16 corner EXCEPT part beginning at NE corner; thence South 535.8 feet; thence Northwesterly 795 feet to a point on north line; thence East 535.8 feet to point of beginning and EXCEPT that part of West 385 feet of NE 1/4 of the NE 1/4 lying Southwesterly of centerline of Spudville Road.

and,

WHEREAS, The City passed Resolution 25-04-10 which was for the City to sell said real property to the Hibbing Housing and Redevelopment Authority ("HRA") and with the proceeds of said sale to satisfy any obligations the City had with respect to General Obligation Bonds, the funds of which were originally used to purchase said real property; and,

WHEREAS, Said Resolution 25-04-10 further provided for the City to "buy back" the real property from the HRA; and,

WHEREAS, The City has decided not to sell the real property at this time.

NOW, THEREFORE, BE IT RESOLVED, that the City Council of the City of Hibbing does hereby resolve to rescind Resolution 25-04-10 and cancels the sale of the subject real property to Hibbing HRA and further cancels the purchase back of the real property from the HRA and authorizes the Mayor and Clerk to execute the appropriate documents to cancel said Purchase Agreements.

The motion to adopt the foregoing Resolution was duly supported by Councilor _____, and upon being put to a vote, carried as follows:

FOR ADOPTION:

AGAINST ADOPTION:

ABSTAINING:

ABSENT:

Approved by the City Council of the City of Hibbing this 16th day of July, 2025.

CITY OF HIBBING

Pete Hyduke, Mayor

ATTEST:

Candie Seppala, City Clerk

CERTIFICATION

I CERTIFY THAT the above Resolution is a true and correct copy of a Resolution adopted and passed by the Hibbing City Council at its regular meeting held on Wednesday, July 16, 2025.

(city seal)

Candie Seppala
City Clerk



Request for Council Action

City Council Action

Description of Agenda Item

Discussion: Planning Commission's referral to the City Council for consideration of Local Authority for the HPU Southern Interconnect Transmission Line Project.

Strategic Initiative

Owner of Agenda Item

Andy Borland, City Attorney, andyb@sellmanborlandsimon.com

Introduction/Background/Justification/Key Issues/Legal

Board/Commission/Committee Actions(s):

The Planning Commission refers this to the City Council for consideration.

Budgetary/Fiscal Impact

Action Requested

Consideration of Local Authority for the HPU Southern Interconnect Transmission Line Project.

Attachments

1. DOC071025
2. DOC071025
3. Res-25-07-XX-maintain-jurisdiction-of-transmission-route



1902 E 6TH AVE
HIBBING, MINNESOTA 55746-0249
TELEPHONE: 218-262-7700
FAX: 218-262-7702

RESOLUTION NO. 25-26
STATE OF MINNESOTA
COUNTY OF ST. LOUIS
HIBBING PUBLIC UTILITIES COMMISSION

RESOLUTION APPROVING DEVELOPMENT OF THE CONDITIONAL USE PERMIT AND ROUTE PERMIT APPLICATIONS FOR THE HPU SOUTHERN INTERCONNECT TRANSMISSION LINE PROJECT

WHEREAS, the Southern Interconnect Transmission Line Project ("the Project") will allow Hibbing Public Utilities ("HPU or "the Commission") to better serve its customers with resilient and reliable electric service by ensuring full access to the Midcontinent Independent System Operator ("MISO") grid and increased access to grid power; and

WHEREAS, HPU has duties and powers set forth in MN Statute Chapter 412 in addition to the duties and powers set forth in its own enabling statutes; and

WHEREAS, HPU seeks to utilize the Conditional Use Permit ("CUP") and local permitting option for its transmission line permit applications ("Applications") for the Project under Chapter 11 of the Hibbing City Code (including 11.05, subd. 6A) and Minn. Stat. 216I.08 ("Local Review"); and

WHEREAS, the City has authority to consider HPU's Application under the Hibbing City Code and approve the Project as the Local Government Unit ("LGU") under Local Review statute; and

NOW BE IT RESOLVED that the Commission seeks to advance the Southern Interconnect Transmission Line Project to allow HPU to better serve its customers with resilient and reliable electric service by ensuring full access to the Midcontinent Independent System Operator ("MISO") grid and increased access to grid power and hereby authorizes HPU staff to submit whatever documents are necessary with the City of Hibbing to exercise the local permitting plan pursuant to Minn. Stat 216I.08.

Upon vote taken, the following voted:

For: Bayliss, Sandstede, Hart, Babich, Stokes

Against: None

Whereupon said Resolution No.25-06 was declared duly passed and adopted this 24th day of June, 2025.

James Bayliss, Commission Chair

Jesse Babich, Commission Secretary

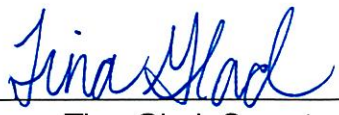
**EXCERPT
OF THE MINUTES OF THE MEETING OF THE HIBBING PLANNING COMMISSION
July 7, 2025**

Refer to the City Council for consideration of Local Authority for the HPU Southern Interconnect Transmission Line Project.

Commissioner G. Smith made a motion to refer to the City Council for consideration of Local Authority for the HPU Southern Interconnect Transmission Line Project, Commissioner D. Majkich seconded the motion.

Motion CARRIED

I hereby certify that the above is a true and correct copy of a motion duly moved and approved at the meeting of the Hibbing Planning Commission held on July 7, 2025.



Tina Glad, Secretary

At the Council meeting held July ____, 2025, at 5:00 P.M., in the Hibbing City Council Chambers, Councilor _____ offered the following Resolution and moved its adoption:

RESOLUTION NO. 25-07-_____

RESOLUTION MAINTAINING JURISDICTION OF THE
TRANSMISSION ROUTE PERMIT FOR THE
HIBBING PUBLIC UTILITIES COMMISSION
SOUTHERN INTERCONNECT TRANSMISSION LINE PROJECT
TO BE WHOLLY LOCATED WITHIN THE CITY LIMITS OF HIBBING

WHEREAS, the Southern Interconnect Transmission Line Project ("the Project") will allow Hibbing Public Utilities ("HPU or "the Commission") to better serve its customers with resilient and reliable electric service by ensuring full access to the Midcontinent Independent System Operator ("MISO") grid and increased access to grid power; and

WHEREAS, the City of Hibbing ("City"), by and through its City Council, has authority under Local Ordinance 11.05, subd.6A and Minn. Stat. 216I.08; and

WHEREAS, HPU has duties and powers set forth in MN Statute Chapter 412 in addition to the duties and powers set forth in its own enabling statutes; and

WHEREAS, the City maintains jurisdiction to consider HPU's transmission line permit application ("Application") for the Project under Local Ordinance 11.05, subd.6A and Minn. Stat. 216I.08 ("Local Review"); and

WHEREAS, the City finds that HPU's intent to file the Project Application is in the public interest for citizens of the City of Hibbing; and

WHEREAS, the City maintains its authority as the Local Government Unit ("LGU") for the Project under Local Review statutes; and

WHEREAS, the City requires that an Environmental Assessment ("EA") for the Project must be prepared and contain information regarding the Project's human and environmental impacts, and address mitigating measures for identified impacts; and

City of Hibbing
Resolution No. 25-07-_____
July ____, 2025

WHEREAS, the City, through its Planning Commission, will accept HPU's Application for full consideration and decision and directs the Planning Commission to serve as the Responsible Government Unit ("RGU") to oversee the EA and hold one public meeting in coordination with HPU for purposes of affording the public an opportunity to participate in developing the scope of the EA before the EA is prepared; and

WHEREAS, the City additionally directs the Planning Commission to publish notice of the completed EA in the EQB Monitor as required by Local Review statutes and, in coordination with HPU, to provide a copy of the completed EA to the Minnesota Public Utilities Commission ("MPUC"); and

NOW BE IT RESOLVED that the City Council as the Approving Authority adopts the process as set forth above with respect to all Applications for Approval under Local Ordinance 11.05 Subd. 6a and Minn. Stat. 216I.08 (Local Review);

AND FURTHER, adopts this Resolution to advance the Application process for the Southern Interconnect Transmission Line Project to allow HPU to better serve its customers with resilient and reliable electric service by ensuring full access to the Midcontinent Independent System Operator ("MISO") grid and increased access to grid power.

The motion to adopt the foregoing Resolution was duly supported by Councilor _____, and upon being put to a vote, carried as follows:

FOR ADOPTION:

AGAINST ADOPTION:

ABSTAINING:

ABSENT:

City of Hibbing
Resolution No. 25-07-_____
July ____, 2025

Approved by the City Council of the City of Hibbing this ____ day of July, 2025.

CITY OF HIBBING

Pete Hyduke, Mayor

ATTEST:

Candie Seppala, City Clerk

CERTIFICATION

I CERTIFY THAT the above Resolution is a true and correct copy of a Resolution adopted and passed by the Hibbing City Council at its regular meeting held on Wednesday, July ____, 2025.

(city seal)

Candie Seppala
City Clerk

City of Hibbing
Resolution No. 25-07-____
July ____, 2025



Request for Council Action

City Council Action

Description of Agenda Item

Strategic Initiative

Owner of Agenda Item

Introduction/Background/Justification/Key Issues/Legal

Board/Commission/Committee Actions(s):

Budgetary/Fiscal Impact

Action Requested

Attachments

1. Res-25-07-xx-declaring-special-emergency

At the Council meeting held July 16, 2025, at 5:00 P.M., in the Hibbing City Council Chambers, Councilor _____ offered the following Resolution and moved its adoption:

RESOLUTION NO. 25-07-_____

RESOLUTION DECLARING A SPECIAL EMERGENCY
FOR PURPOSES PROVIDED BY
MINNESOTA STATUTE SECTIONS 365.37 AND 415.01

WHEREAS, The City Council of the City of Hibbing finds that the following situation exists (the "situation"); and,

WHEREAS, The City of Hibbing suffered a steam leak that has seriously damaged parts of the Memorial Building in Hibbing, and specifically the electrical room such that the area is in need of immediate repairs in order for the City to continue to maintain its facilities in a timely fashion, and therefore should not have to go through the normal bid process for securing repairs on the premises; and,

WHEREAS, The City of Hibbing seeks the right to declare an emergency pursuant to Minn. Stat. Sect. 365.37 in conjunction with Minn. Stat. Sect. 415.01 such that the City can immediately negotiate with a contractor of its choice to conduct the repairs on the Memorial Building; and,

WHEREAS, The City Council finds that the Situation is sudden and unforeseen and could not have been anticipated; and,

WHEREAS, The City Council finds that conditions in the City have worsened considerably as a result of the Situation; and,

WHEREAS, The City Council finds that the Situation threatens the health, safety, and welfare of the citizens of the community.

NOW, THEREFORE, BE IT RESOLVED, that the City Council of the City of Hibbing, Minnesota as follows:

The City Council declares the Situation to be a special emergency effective at 5:00 p.m. on July 16, 2025.

City of Hibbing
Resolution No. 25-07-_____
July 16, 2025

The motion to adopt the foregoing Resolution was duly supported by Councilor _____, and upon being put to a vote, carried as follows:

FOR ADOPTION:

AGAINST ADOPTION:

ABSTAINING:

ABSENT:

Approved by the City Council of the City of Hibbing this 16th day of July, 2025.

CITY OF HIBBING

Pete Hyduke, Mayor

ATTEST:

Candie Seppala, City Clerk

CERTIFICATION

I CERTIFY THAT the above Resolution is a true and correct copy of a Resolution adopted and passed by the Hibbing City Council at its regular meeting held on Wednesday, July 16, 2025.

(city seal)

Candie Seppala
City Clerk

City of Hibbing
Resolution No. 25-07-_____
July 16, 2025



Request for Council Action

City Council Action

Description of Agenda Item

Strategic Initiative

Owner of Agenda Item

Introduction/Background/Justification/Key Issues/Legal

Board/Commission/Committee Actions(s):

Budgetary/Fiscal Impact

Action Requested

Attachments

None



Request for Council Action

City Council Action

Description of Agenda Item

Strategic Initiative

Owner of Agenda Item

Introduction/Background/Justification/Key Issues/Legal

Board/Commission/Committee Actions(s):

Budgetary/Fiscal Impact

Action Requested

Attachments

None



Request for Council Action

City Council Action

Description of Agenda Item

Strategic Initiative

Safe, Secure, and Valued Community
Excellence in Delivery of Services
Well-Rounded, Strong Quality of Life

Owner of Agenda Item

Greg Pruszinske, City Administrator, 218.969.4850, gregpruszinske@hibbingmn.gov

Introduction/Background/Justification/Key Issues/Legal

In June 2025, the Hibbing City Council, through its Construction Manager at Risk (CMaR), Adolfson & Peterson, awarded Bid Package 1 (BP1) for the Hibbing Public Safety Building (HPSB) project. BP1 included relocation of mechanical and electrical equipment, demolition, moving bulk oil storage tanks and a compressor, and creating stairs connecting the existing buildings, etc.

Using the same CMaR process, Bid Package 2 (BP2) is now ready to be awarded. BP2 is for the actual construction of the HPSB and is technically an amendment to the original CMaR contract Hibbing has with Adolfson & Peterson. By approving the attached AIA Document A133 - 2019 Exhibit A Guaranteed Maximum Price Amendment, the City Council will move the HPSB project forward via awarding construction contracts via the CMaR process.

Most of the language from the original agreement has not changed. Key revisions the City Council should be advised of:

- Page 1: The address of the project has been revised to 1425 East 23rd Street Hibbing, MN 55746.
- Article A1 Sub Section A.1.1.1 reflects the construction total: \$29,829,266.00.
- Article A1 Sub Section A.1.1.6 reflects unit prices for soil corrections: non-contaminated \$62,50 CYD, contaminated \$138 CYD.
- Article A2 Sub Section A.2.3.1 reflects the substantial completion date: September 1, 2026.

- Article A3 Sub Section A.3.1.5 reflects soil corrections allowance GMP of \$500,000 (fully returned to the city if not used).

Our recommendation is to approve AIA Document A133 - 2019 Exhibit A Guaranteed Maximum Price Amendment (and all attachments).

Board/Commission/Committee Actions(s):

Budgetary/Fiscal Impact

Construction of the project is \$29,829,266.00 to be funded via State of Minnesota Cash Bill, Local Sales Tax, and internal dollars, as previously discussed.

Action Requested

Consideration and action to approve AIA Document A133 - 2019 Exhibit A Guaranteed Maximum Price Amendment

Attachments

1. Adolfson & Peterson GMP BP2

AIA® Document A133® – 2019 Exhibit A

Guaranteed Maximum Price Amendment

This Amendment dated the 16th day of July in the year 2025, is incorporated into the accompanying AIA Document A133™–2019, Standard Form of Agreement Between Owner and Construction Manager as Constructor where the basis of payment is the Cost of the Work Plus a Fee with a Guaranteed Maximum Price dated the 5th day of June in the year 2024 (the "Agreement")

(In words, indicate day, month, and year.)

for the following **PROJECT:**

(Name and address or location)

City of Hibbing – Public Safety Building

Bid Package #2

1425 East 23rd Street

Hibbing, Minnesota 55746

THE OWNER:

(Name, legal status, and address)

City of Hibbing

401 East 21st Street

Hibbing, Minnesota 55746

THE CONSTRUCTION MANAGER:

(Name, legal status, and address)

AP Midwest, LLC

dba: Adolfson & Peterson Construction

408 West Superior Street

Duluth, Minnesota 55802

TABLE OF ARTICLES

A.0 A133 – 2019 STANDARD FORM OF AGREEMENT - MODIFICATIONS

A.1 GUARANTEED MAXIMUM PRICE

A.2 DATE OF COMMENCEMENT AND SUBSTANTIAL COMPLETION

A.3 INFORMATION UPON WHICH AMENDMENT IS BASED

A.4 CONSTRUCTION MANAGER'S CONSULTANTS, CONTRACTORS, DESIGN PROFESSIONALS, AND SUPPLIERS

ARTICLE A.0 A133 – 2019 STANDARD FORM OF AGREEMENT - MODIFICATIONS

§ A.0.1 Name and location of the Project

Delete "for the following Project", Page 1, A133 Agreement, and replace with the following:

"for the following Project:

ADDITIONS AND DELETIONS:

The author of this document has added information needed for its completion. The author may also have revised the text of the original AIA standard form. An *Additions and Deletions Report* that notes added information as well as revisions to the standard form text is available from the author and should be reviewed. A vertical line in the left margin of this document indicates where the author has added necessary information and where the author has added to or deleted from the original AIA text.

This document has important legal consequences. Consultation with an attorney is encouraged with respect to its completion or modification.

AIA Document A201™–2017, General Conditions of the Contract for Construction, is adopted in this document by reference. Do not use with other general conditions unless this document is modified.

City of Hibbing – Public Safety Building and Central Range Public Works Renovations
1425 East 23rd Street
Hibbing, Minnesota 55746"

§ A.0.2 Article 1 Initial Information

Delete "Paragraph 1.1.1, and replace with the following:

"Development of a new, renovated and/or building addition for the public safety building project and central range public works facility. Development to include a feasibility/programming phase, design and engineering phase and construction of the new, renovated and/or building addition. Existing City of Hibbing emergency facilities are in need of replacement due to deteriorating structures and the existing facilities do not meet the current emergency facility standards.

§ A.0.3 Article 1 Owner's Budget

Delete "Paragraph 1.1.3, and replace with the following:

"The Owner's budget for the project is \$29,600,000 for the construction cost. Project soft costs and central range public works renovations are in addition to the \$29,600,000."

§ A.0.4 Article 1 Sustainable Objective

Delete "Paragraph 1.1.6, and replace with the following:

"B3, LEED or other organized sustainability objectives are not applied to the new, renovated and/or building addition for the public safety building or central range public works renovations. The Construction Manager shall implement sustainable best practices during the construction or renovations of either facility."

§ A.0.5 Article 1 Initial Information

Delete "Paragraph 1.1.10, add the following:

- .1 Geotechnical Engineer
Evan Johnson, PE
License #: 53755
Northeast Technical Services, Inc (NTS)
526 Chestnut Street
Virginia, Minnesota 55792

ARTICLE A.1 GUARANTEED MAXIMUM PRICE

§ A.1.1 Guaranteed Maximum Price

Pursuant to Section 3.2.6 of the Agreement, the Owner and Construction Manager hereby amend the Agreement to establish a Guaranteed Maximum Price and other modifications and/or updates to the project. As agreed by the Owner and Construction Manager, the Guaranteed Maximum Price is an amount that the Contract Sum shall not exceed. The Contract Sum consists of the Construction Manager's Fee plus the Cost of the Work, as that term is defined in Article 6 of the Agreement.

§ A.1.1.1 The Contract Sum is guaranteed by the Construction Manager not to exceed Twenty-Nine Million Eight Hundred and Twenty-Nine Thousand and Two Hundred Sixty-Six (\$29,829,266), subject to additions and deductions by Change Order as provided in the Contract Documents.

§ A.1.1.2 Itemized Statement of the Guaranteed Maximum Price. Provided below is an itemized statement of the Guaranteed Maximum Price organized by trade categories, including allowances; the Construction Manager's contingency; alternates; the Construction Manager's Fee; and other items that comprise the Guaranteed Maximum Price as defined in Section 3.2.1 of the Agreement.

See Exhibit A.1 – Bid Package #2 Itemized GMP Breakdown attached hereto.

§ A.1.1.3 The Construction Manager's Fee is set forth in Section 6.1.2 of the Agreement.

§ A.1.1.4 The method of adjustment of the Construction Manager's Fee for changes in the Work is set forth in Section 6.1.3 of the Agreement.

§ A.1.1.5 Alternates

§ A.1.1.5.1 Alternates, if any, included in the Guaranteed Maximum Price:

Item	Price
N/A – No Alternates accepted by the City, no alternates included in Bid Package #2.	N/A

§ A.1.1.5.2 Subject to the conditions noted below, the following alternates may be accepted by the Owner following execution of this Exhibit A. Upon acceptance, the Owner shall issue a Modification to the Agreement.
(Insert below each alternate and the conditions that must be met for the Owner to accept the alternate.)

Item	Price	Conditions for Acceptance
N/A – No Alternates included in this Bid Package	N/A	N/A

§ A.1.1.6 Unit prices, if any:

(Identify the item and state the unit price and quantity limitations, if any, to which the unit price will be applicable.)

Item	Units and Limitations	Price per Unit (\$0.00)
Non-Contaminated Unsuitable Soils	CYDS (R&R)	\$62.50 / CYD
Contaminated Unsuitable Soils	CYDS (R&R)	\$138.00 / CYD

ARTICLE A.2 DATE OF COMMENCEMENT AND SUBSTANTIAL COMPLETION

§ A.2.1 The date of commencement of the Work shall be:

(Check one of the following boxes.)

- ☒ The date of execution of this Amendment.
- ☐ Established as follows:
(Insert a date or a means to determine the date of commencement of the Work.)

If a date of commencement of the Work is not selected, then the date of commencement shall be the date of execution of this Amendment.

§ A.2.2 Unless otherwise provided, the Contract Time is the period of time, including authorized adjustments, allotted in the Contract Documents for Substantial Completion of the Work. The Contract Time shall be measured from the date of commencement of the Work.

§ A.2.3 Substantial Completion

§ A.2.3.1 Subject to adjustments of the Contract Time as provided in the Contract Documents, the Construction Manager shall achieve Substantial Completion of the entire Work:

(Check one of the following boxes and complete the necessary information.)

- ☐ Not later than () calendar days from the date of commencement of the Work.
- ☒ By the following date: September 1, 2026

§ A.2.3.2 Subject to adjustments of the Contract Time as provided in the Contract Documents, if portions of the Work are to be completed prior to Substantial Completion of the entire Work, the Construction Manager shall achieve Substantial Completion of such portions by the following dates:

Init.

Portion of Work
N/A

Substantial Completion Date
N/A

§ A.2.3.3 If the Construction Manager fails to achieve Substantial Completion as provided in this Section A.2.3, liquidated damages, if any, shall be assessed as set forth in Section 6.1.6 of the Agreement.

ARTICLE A.3 INFORMATION UPON WHICH AMENDMENT IS BASED

§ A.3.1 The Guaranteed Maximum Price and Contract Time set forth in this Amendment are based on the Contract Documents and the following:

§ A.3.1.1 The following Supplementary and other Conditions of the Contract:

Document	Title	Date	Pages
N/A	N/A	N/A	N/A

§ A.3.1.2 The following Specifications:
(Either list the Specifications here, or refer to an exhibit attached to this Amendment.)

Hibbing Public Safety - Project Manual

Section	Title	Date	Pages
Div 00 – Spec 14 2400	Specifications	05-05-2025	1,131

§ A.3.1.3 The following Drawings:
(Either list the Drawings here, or refer to an exhibit attached to this Amendment.)
Hibbing Public Safety – Project Plans

Number	Title	Date
G1-11 – E1-71 (Qty 182 Plan Sheets)	Plan Sheets	05-05-2025

(Paragraph deleted)

(Table deleted)

(Paragraphs deleted)

§ A.3.1.5 Allowances, if any, included in the Guaranteed Maximum Price:
(Identify each allowance.)

Item	Price
1) Earthwork Soil Corrections – Contaminated and/or Uncontaminated Soils	\$500,000

§ A.3.1.6 Assumptions and clarifications, if any, upon which the Guaranteed Maximum Price is based:
(Identify each assumption and clarification.)

- 1) Minnesota Department of Labor & Industry is the permitting authority – construction commencement is dependent on permit review durations by MnDOLI.
- 2) City of Hibbing Building Inspector is the inspecting authority.
- 3) Lead paint removal is not include in the GMP.
- 4) Asbestos removal or remediation is not included in the GMP.
- 5) Third-party testing and inspections are not included in the GMP, by the City.
- 6) Plan review, permits and permit fees not included in the GMP, by the City.

§ A.3.1.7 The Guaranteed Maximum Price is based upon the following other documents and information:
(List any other documents or information here, or refer to an exhibit attached to this Amendment.)



City of Hibbing Public Safety Building - Exhibit A.1
 Bid Package #2 - Itemized GMP Breakdown

Hibbing Public Safety BP2
 GMP (Owner Updates 7/3)
 City of Hibbing
 Total Building Area (SF): 65,173

July 16, 2025

DESCRIPTION	QUANTITY	\$/Unit	TOTAL
01 00 00 General Requirements	65,173 SQFT	\$34.69	\$2,261,117
03 00 00 Concrete	65,173 SQFT	\$89.30	\$5,819,721
04 00 00 Masonry	65,173 SQFT	\$2.27	\$147,775
05 00 00 Metals	65,173 SQFT	\$25.84	\$1,683,745
06 00 00 Wood, Plastics, and Composites	65,173 SQFT	\$18.63	\$1,214,063
07 00 00 Thermal and Moisture Protection	65,173 SQFT	\$24.41	\$1,591,155
08 00 00 Openings	65,173 SQFT	\$21.39	\$1,394,132
09 00 00 Finishes	65,173 SQFT	\$33.97	\$2,214,176
10 00 00 Specialties	65,173 SQFT	\$8.08	\$526,671
11 00 00 Equipment	65,173 SQFT	\$2.67	\$174,261
14 00 00 Conveying Equipment	65,173 SQFT	\$2.16	\$141,000
21 00 00 Fire Suppression	65,173 SQFT	\$3.05	\$198,600
22 00 00 Plumbing	65,173 SQFT	\$41.67	\$2,716,000
23 00 00 HVAC	65,173 SQFT	\$25.00	\$1,629,000
26 00 00 Electrical	65,173 SQFT	\$35.37	\$2,305,000
31 00 00 Earthwork	65,173 SQFT	\$45.66	\$2,975,500
32 00 00 Exterior Improvements	65,173 SQFT	\$5.89	\$383,875
Direct Cost	65,173 SQFT	\$420.05	\$27,375,791
CM Bonds			\$309,487
Subcontractor Default Insurance			\$309,487
General Liability Insurance			\$343,037
Construction Contingency 3.00%			\$894,878
Construction Fee 2.00%			\$596,585
Total Cost	65,173 SQFT	\$457.69	\$29,829,266

Exhibits attached to this Amendment include:

Exhibit A.1 – Itemized Bid Package #2 Breakdown

Exhibit B – AIA Document A133, Insurance and Bonds Exhibit

Exhibit C – AIA Document A201, General Conditions

Exhibit D – City Hibbing Public Safety Building – Bid Package 2 – Project Schedule dated July 14, 2025 – 10 pages

Exhibit E – Adolfson & Peterson Billable Rates

Exhibit F – Adolfson & Peterson Billable Equipment Rental Rates

ARTICLE A.4 CONSTRUCTION MANAGER'S CONSULTANTS, CONTRACTORS, DESIGN PROFESSIONALS, AND SUPPLIERS

§ A.4.1 The Construction Manager shall retain the consultants, contractors, design professionals, and suppliers, identified below:

(List name, discipline, address, and other information.)

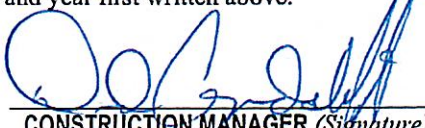
N/A

This Amendment to the Agreement entered into as of the day and year first written above.

OWNER (Signature)

Pete Hyduke, Mayor

(Printed name and title)



CONSTRUCTION MANAGER (Signature)

David Grandstaff, Regional President

(Printed name and title)

Init.



Request for Council Action

City Council Action

Approve replacing 4 doors at the Treatment Plant from Glass & Door Inc. in the amount of \$8,340

Description of Agenda Item

Replacing 4 doors at the WWTP

Strategic Initiative

Owner of Agenda Item

Dave Hurd, Superintendent of Wastewater Treatment Plant , 218.362.5999,
davidhurd@hibbingmn.gov

Introduction/Background/Justification/Key Issues/Legal

Doors are not in good condition and need to be replaced

Board/Commission/Committee Actions(s):

Budgetary/Fiscal Impact

This is a budgeted item and came in under budget \$8,340

Action Requested

Approve replacing 4 doors at the Treatment Plant from Glass & Door Inc. in the amount of \$8,340

Attachments

1. DOC071125

Dropout

DATE

NAME

AGE

SEX

GRADE

TEACHER

REASON

REMARKS

DATE

TIME

NAME

AGE

GRADE

REMARKS



2508 1st Ave • Hibbing, MN 55746-2243 • Phone: 218-206-6622

Hibbing Sewage
Phone: 218-362-5999

Job Address:
11669 Townline Road
Hibbing, Mn 55746

Print Date: 6-25-2025

Proposal for Hibbing - Sewage Door

Thank you for allowing us to provide you with a proposal!

This proposal includes the replacement of 2 single doors and 2 double doors. We will paint each door before we install them.

Please take some time to review and feel free to reach out to us if you have any questions. We look forward to working with you!



Items	Description	Price
Site Prep 302 - Carpentry Labor	Determine location for storing new doors and installation equipment.	\$550.00
Main Office Door Demolition 302 - Carpentry Labor	Remove existing metal door and frame. Prep area for new door install.	\$550.00
Main Office Door Demolition #2 302 - Carpentry Labor	Remove existing metal door and frame. Prep area for new door install.	\$550.00
Filter Building Door Demolition. 302 - Carpentry Labor	Remove existing metal door and frame. Prep area for new door installation.	\$550.00
By-Pass Bar Screen Door Demolition 302 - Carpentry Labor	Remove existing metal door and frame. Assess for level and repair if needed. Prep area for new door installation.	\$1,100.00
Paint 308 - Painting Interior	Paint doors	\$660.00
Install New Main Office Door 302 - Carpentry Labor	Install new metal door and frame. Install hardware. Keyed to match existing Weatherproof and seal in door.	\$550.00
Install New Main Office Door #2 302 - Carpentry Labor	Install new metal door and frame. Install hardware. Keyed to match existing. Weatherproof and seal in door.	\$550.00

Items	Description	Price
Install New Filter Building Door 302 - Carpentry Labor	Install new metal door and frame. Install hardware. Keyed to match existing. Weatherproof and seal in door.	\$550.00
Install New By-Pass Bar Screen Door 302 - Carpentry Labor	Install new metal door and frame. Install hardware. Keyed to match existing. Weatherproof and seal in door.	\$1,100.00
Main Office Door 210 - Building Materials	36" W X 84" H - Metal Door and hardware	\$5,375.50
Main Office Door #2 210 - Building Materials	36" W X 84" H - Metal Door and hardware	\$5,375.50
Filter Building Door 210 - Building Materials	6' W X 7' H - Metal Door and hardware	\$5,375.50
By-Pass Bar Screen Bld. Door 210 - Building Materials	60" W X 84" H - Metal Door and hardware	\$11,219.00
Installation Materials 210 - Building Materials	Weatherproofing material, caulking, fasteners for all doors, paint	\$725.00
Site Cleanup 302 - Carpentry Labor	Clean all areas around doors. Verify with owner that all keys work and stay with the owner.	\$550.00

Total Price: \$35,330.50

Upon your approval of this proposal, you will allow us to proceed. A 50% deposit is required upon approval.

I confirm that my action here represents my electronic signature and is binding.

Signature: _____

Date: _____

Print Name: _____