



AGENDA

Blackduck City Council Meeting

6:00 PM - Monday, September 26, 2022
 City Hall, 8 Summit Drive, Blackduck MN

	Page
1. CALL TO ORDER	
a. Roll Call	
b. Pledge of Allegiance	
2. APPROVAL OF AGENDA	
3. BLACKDUCK FORUM	
<i>Visitors may share their concerns with Council on any issue, which is not already on the agenda. Each person will have 3 minutes to speak. The Mayor reserves the right to limit an individual's presentation if it becomes redundant. The Mayor may also limit the number of individual presentations on any issue to accommodate the scheduled agenda items. All comments will be taken under advisement by the Council. No action will be taken at the time.</i>	
4. ADMINISTRATOR'S REPORT	
a. September 19, 2022 Blackduck City Council Work Session Meeting Minutes Council - Work Session - Sep 19 2022 - Minutes - Pdf	2 - 5
b. September 22, 2022 Blackduck Finance Committee Meeting Minutes 09222022	6 - 7
c. 2023 General Fund Budget Highlights General Fund budget highlights 2023	8 - 9
d. 2023 General Fund Proposed Revenue & Expenditures General Fund Budgets Revenue and Expenditures for 2023	10 - 16
e. 2023 Proposed City Debt including HRA Levy Go Bonds 2023 Option D Go Bonds 2023 Option C Go Bonds 2023 Option B Go Bonds 2023 Option A	17 - 20
f. 2023 Net Tax Capacity sample Blackduck tax TNT Example 2023 Option D Options Comparison TNT Example 2023 Option A-D	21 - 22
g. Approval Needed - Resolution 2022-21 - Resolution approving proposed 2022 tax levy, collectable in 2023 2022-21 Resolution approving proposed 2022 Tax levy, collectable in 2023	23
5. ADJOURNMENT	



MINUTES

Council - Work Session Meeting

6:00 PM - Monday, September 19, 2022
City Hall, 8 Summit Drive, Blackduck MN

The Council - Work Session of the City of Blackduck was called to order on Monday, September 19, 2022, at 6:00 PM, in the City Hall, 8 Summit Drive, Blackduck MN, with the following members present:

- COUNCILORS PRESENT:** Mayor Maxwell Gullette, Councilor Nicholas Seitz, Councilor Donald Johnson, and Council member Ronald Fredrickson
- COUNCILORS EXCUSED:** Councilor Laurie Hamilton
- STAFF PRESENT:** City Administrator Christina Regas and Public Works Director Mike Schwanke
- OTHERS PRESENT:** Tiffany Fettig, Greater Bemidji Inc. and Miriam Osborn-Dougherty, Blackduck Library Board, Todd Hagen Ehlers

1 CALL TO ORDER

- a) Roll Call
Regas took roll call of those present to the meeting.
- b) Pledge of Allegiance
Mayor Gullette dispensed with the pledge of allegiance.

2 APPROVAL OF AGENDA

- a)

Nicholas Seitz moved to approve the agenda as presented Ronald Fredrickson seconded the motion.

Carried 4 to 0

Maxwell Gullette	For
Nicholas Seitz	For
Donald Johnson	For
Ronald Fredrickson	For

3 OLD BUSINESS

- a) Public Works / Public Safety Facility - Updates & Discussion for Change Order #4
Regas provided the board the Field Report and Progress Meeting Minutes from #7 meeting. The board had no questions on the report. Regas provided Change Order #4 for consideration. The board agreed to approve change order #4. Nothing further.
- b) Downtown Redevelopment Project - Updates

Regas reported on the progress of the project noting the reconstruction was slated to begin this week and next and the demolition contractor would return to complete the grading. Regas reported meeting with a local realtor and having final survey reports and parcel descriptions for Murray Survey to move forward with the sale of the properties. Nothing further.

c) Kitchigami Regional Library Capital Appropriation Project

Regas reported in the progress of reviewing the current library property lines a identifiable lot line issue needs resolve. Regas is working with Murray Surveying to remedy this issue prior to listing the property for sale. Regas further reports reaching out to the City inspector for input on inspecting the new building prior to purchase.

d) Blackduck Limited DMV

Regas reports application for deputy registrar has been submitted to DPS along with background and fingerprints for herself and awaiting further direction and timeline from the state. Regas provided a sample of the DMV signage that will be produced for the outside of City Hall when live.

e) City of Blackduck Property Annexation Process - Revised process per City Attorney Joe Lange

Hines Township Board Meeting October 12, 2022 @ 7pm

Regas reported that the City Attorney missed the language on the procedures for annexation of property that 'does not border' the municipal boundary and in doing so has revised the procedures to complete the City owned property in Hines Township. Regas stated the City must gain permission from the township prior to City Council approval and forwarding on to the Board of Appeals. Regas stated she will be in attendance to the next Hines Town Board on October 12, 2022 @ 7pm to present the request to the board. After that presentation and consideration for approval Regas will provide the Resolution for approval of the City. Mayor Gullette stated he may attend with Regas on October 12th.

f) HSEM & FEMA Declared Disaster DR-4659 - Exploratory Call Friday, September 23, 2022 @ 9am

Regas reported the damage inventory is almost complete but is missing some cost estimates for a few locations. Regas reports a meeting with the the identified PDMG (Program Delivery Manager) will be on September 23 to review the City's inventory and to discuss priorities and needs. Mayor Gullette asked how long it will take for approval. Regas stated the majority of the inventory was submitted in May and not turned away by FEMA. Regas further stated the finance process is reimbursable and the City must continue to work on the needed updates to the inventory locations now. Gullette asked if there is a definition of what FEMA believes to be an emergency vs non-emergency repair/update on the inventory. Regas stated she will discuss this with the PDMG at this meeting.

4 NEW BUSINESS

a) New Citizen Concerns - Annette Meyer 173 Main Street North

Ms. Meyer was not present to the meeting. No action taken or discussed.

b) 2009 Residential Rehab - Property Owner Forgiveness Request - Joey Enger Jr.

Regas provided the board with the history of the Housing Rehab funding provided to the previous owner of 224 Carlson and why the current owner has interest in forgiveness and removal of the judgement on the property. Regas reported in 2016 the City of Blackduck placed a judgement on 224 Carlson due to the failure of Sarah Huseman to complete the requirements of the promissory note of the housing rehab in the amount of \$17,851 received by SCDG. Regas recommended the City Council not release the judgement on the property due to the failure stated. Regas further stated that since the current owner, Joey Enger Jr., did not attend today's meeting as recommended by Regas that the city council has not action to take at this time.

- c) Greater Bemidji Inc. - Tiffany Fettig
Ms. Fettig provided a presentation on what is Greater Bemidji Inc. what it does and how it benefits the service area. Fettig answered questions of the board and had good dialogue with the council.
- d) Unobligated Tax Increment - Temporary Tax Increment Options for the City of Blackduck - Ehlers Senior Municipal Advisor Todd Hagen
Hagen provided to the board a review of Tax Increment Finance projects and procedures and its history in Blackduck. Hagen reports as part of the omnibus tax bill enacted in July 2021 the state is giving Minnesota cities temporary flexibility to use unobligated increment from existing TIF districts to help stimulate private development. Hagen reports Blackduck has \$155,797 in tax increment currently to use for this purpose. Hagen reports the city may adopt a spending plan by end of 2022 to utilize unobligated increment for other purposes in the city to make improvements to city infrastructure. Hagen states after a required public hearing on the spending plan the adoption may be approved.
Hagen took questions regarding the TIF projects in Blackduck and how the spending plan can benefit the City.
Board members agreed to move forward with drafting and adopting the spending plan.
- e) Citizen Request for support to convey state rail bank property from MnDot for personal use - Phill Patch
Regas reported to the board the interest of Phil Patch to acquire a parcel owned by MnDot that is part of the old railroad. Regas agreed to provide the city council with the idea to pursue this potential purchase. The council agreed to hear Patch's request and approve the project partnership at the October council meeting. Regas will discuss the next steps with Patch.
- f) Minnesota Department of Transportation Advertising Permit #3532 Sign Redevelopment - Pine Tree Park & Blackduck Golf Course
Regas provided the council the signage replacement project for the current MnDot Advertising signage License 3532 for Pine Tree Park Campground and the Blackduck Golf Course. Regas requested feedback from the board to pursue the purchase of the signage from Ross Lewis signage. Schwanke stated he and his staff would erect the signage if completed this fall. Regas further stated how the departments have been researching the replacement of the MnDot road signs that are currently on MN Hwy 71 N and the costs. Regas is recommending the removal of the road signs and the improvement of the advertising signage for the cost of \$3600. Regas added that if the signage works well the addition to erecting directional signage on the corner of CSAH 30 near the golf course and the entrance to the campground would be replaced and the golf course would replace signage that is on Hole #6. The board was on board with the replacement and costs.
- g) 2023 Property Tax Preliminary Levy & Budget Review - Christina Regas
Regas provided to the board the 2023 General Fund Levy Financial Summary of all departments and 4 options for levy increases. Regas discussed the budget for the Blackduck Library and how Beltrami County Library budget will affect the local branch in 2023. Regas provided how all 4 options will/could affect the tax payer with a sample calculation for a residential home owner that is valued at \$100,000 with homestead exclusion. Regas stated that due to the rise in Net Tax Capacity, Estimated Market Value, and Taxable Market Value the sample tax calculation would decrease in 2023 compared to 2022. After discussing the 4 options and how they affect the tax payer and budget Regas requested feedback from the board on which option to move forward with for adopting the preliminary levy for 2023. The each board member discussed which option they would like to see be approved, however, the board members could not decide on only one option. Regas stated the finance committee has a final meeting scheduled for September 22 to make final revisions to the budget and levy before the scheduled special meeting on September 26th to

approve the preliminary levy at which point the board must approve one of the options.

5 ADJOURNMENT

a)

Maxwell Gullette moved to adjourn the meeting at 8:54pm Donald Johnson seconded the motion.

Carried 4 to 0

Maxwell Gullette	For
Nicholas Seitz	For
Donald Johnson	For
Ronald Fredrickson	For

Christina Regas, City Administrator

Maxwell Gullette, Mayor



BLACKDUCK FINANCE COMMITTEE MEETING

THURSDAY, SEPTEMBER 22, 2022 @ 2PM

BLACKDUCK CITY HALL

CALL TO ORDER: The Finance Committee for the City of Blackduck met in a scheduled work session in council chambers at City Hall at 2:00PM on September 22, 2022.

Roll Call

Councilors present: Councilor Seitz

Staff Present: City Administrator, Christina Regas, Public Works Supervisor Mike Schwanke

The meeting was called to order at 2:00pm the Pledge of Allegiance was not recited.

Regas reviewed action items and key points from previous meeting held on September 8, 2022 and the work session on September 19, 2022.

Topics covered in the work session were as follows:

FY23 General Fund Budget(s) 2023 & FY23 Levy increase options:

Library Increase– Regas reports Beltrami County are funding the KRLS budget FY23 request for \$420,889. (*Voted and approved 9/20/2022*)

License Center Department fund – Regas reports the License Center budget only increases the general fund \$1,300 due to administration budget payroll shifting to this department – *no significant increase.*

Final Levy Option(s) – Committee members discussed the 4 options presented at the work session. Members discussed the 4 options and provided input towards the option they would recommend. After much discussion the finance committee agreed unanimously to recommend the Blackduck City Council approve Option D (*presented at the work session*).

Reasons for Recommendation are as follows:

1. Finance Committee members agree the license center will do more revenue than predicted.
2. Finance Committee members agree the work and materials needed to complete the FEMA Damage Inventory will place a burden on the street materials budget and once all work is completed it will be reimbursed to the general fund.
3. Finance Committee members agree after Beltrami County Board agreed to support and fund the FY23 KRLS budget request proceeding with the sale and acquisition of the new facility will require additional funding.
4. Finance Committee members agree that although the percentage increase over 2022 is 8.8% with the increase in Net Tax Capacity, FY23 individual property taxes are now lower than FY22 (*city sample = \$52 less*).

ADJOURN – Finance Committee adjourned their work session at 2:35pm.



BLACKDUCK FINANCE COMMITTEE MEETING

THURSDAY, SEPTEMBER 22, 2022 @ 2PM

BLACKDUCK CITY HALL

Christina Regas, City Administrator

Maxwell Gullette, Mayor



CITY OF BLACKDUCK 2023 GENERAL FUND BUDGET HIGHLIGHTS

SEPTEMBER 26, 2022 @ 6:00PM CITY HALL BLACKDUCK, MN

BLACKDUCK CITY COUNCIL SPECIAL MEETING

FY23 FINANCE COMMITTEE RECOMMENDATIONS:

1. REVENUE:

- a. 2023 Property Tax Proposal includes the Levy at: \$318,564 *(increase of \$53,909)*
- b. 2023 Local Government Aid is confirmed @ \$290,392 *(increase of \$6,655)*
- c. Contribution from Liquor Fund total to transfer = \$50,000 *(decrease of \$15,000)*
- d. Estimated License Center Revenue = \$10,000 *(new to general fund)*
- e. ARP Funding for Administration = \$15,000 *(no change to 2022)*

2. EXPENDITURES:

a. Payroll & Benefits:

- i. Recommending Department of Labor 2018-2023 minimum wage increases *(\$1.09/per employee)* for: Administration; Public Works; & Police employees *(does not include contracted Interim Chief)*
 - ii. Recommending 3% COLA for:
 1. Full-time Patrol Officer = \$25.83 *(includes DOL increase item ai.)*
 2. Deputy Clerk = \$25.71 *(includes DOL increase item ai.)*
 3. Administrator = \$36.78 *(includes DOL increase item ai.)*
 4. Public Works Director = \$35.30 *(includes DOL increase item ai.)*
 5. Maintenance = \$27.91 & \$26.33 respectively *(includes DOL increase item ai.)*
 - iii. Health Insurance premium \$648.38 *(5% increase or \$30.88)*
 - iv. Health Care Savings Account contribution @ \$266.67/month a \$3,200 deductible *(no change)*
 - v. Dental Insurance premium \$31.82 *(increase for 2023 = \$2.29)*
 - vi. PERA *(no full-time employee increase for 2023)*
 - vii. PERA Police & Fire 17.7% *(no change for 2023)*
 - viii. PERA part time employees *(no change)* (base withholding of 6.5% factored for all PT grossing + \$5,100/yr)
- b. Fire: *Overall increase to budget = \$2,305 Townships approved 8/26/2022*
- c. Police: *Overall increase to budget = \$228*
- i. Police Squad depreciation deleted due to reduced use of 2 squads in 2022. 2014 Squad replacement pushed out until 2024.



CITY OF BLACKDUCK 2023 GENERAL FUND BUDGET HIGHLIGHTS

SEPTEMBER 26, 2022 @ 6:00PM CITY HALL BLACKDUCK, MN

BLACKDUCK CITY COUNCIL SPECIAL MEETING

- d. Street Lighting: *Overall increase to budget = \$1,100*
 - i. Recommend to continue plan for replacement of Street Light Heads to LED
 - ii. Recommend increase utility budget line
- e. Library: *Overall increase to budget = \$11,029*
 - i. 2023 Library Levy request \$16,480
 - ii. Provide budget for closing costs and taxes for sale/purchase of facilities
- f. Streets: *Overall increase to budget = \$27,769*
 - i. Increase Street materials budget for repairs to FEMA Disaster DR-4659
 - ii. Budget lines increasing 3% to account for increase in cost of goods, utilities, fuel costs, and insurance premiums
 - iii. Estimating increased costs for department in new facility for basic operating.
- g. Parks: *Overall increase to budget = \$649*
 - i. Including building maintenance materials to continue improvements to restroom –
 - ii. Including waste removal for major city festivals - \$1,100
 - iii. Insurance Premiums increasing 5-15%
- h. Administration: *Overall budget increase = \$9,398*
- i. Buildings & Planning: *Overall budget decrease = \$8,870 due to odd year – no rental inspections*
- j. License Center: *New department Overall budget = \$10,000 (offset by charges for service)*
 - i. Payroll funded 11% from Administration Budget
 - ii. Operating expenses (office supplies, postage, equipment) - \$1,200
- k. Other:
 - i. Liability, Auto, Workers Compensation, and Property Insurance is estimated to increase 5-15% in 2023

Minnesota Minimum Wage *will increase* for part time employees to **\$10.59** beginning January 1, 2023.

2023 General Fund Revenues through 9/16/22

updated 9/22/22

General Fund Revenue	2021 Budget	2021 Amount	2022 Budget	2022 YTD Amount	2023 Budget
R 101-31000 General Property Taxes	\$230,148.00	\$236,914.73	\$256,009.00	\$153,838.05	
R 101-31030 Mobile Home Tax	\$800.00	\$1,029.15	\$800.00	\$181.42	\$800.00
R 101-31900 Penalties and Interest DelTax	\$1,500.00	\$1,065.60	\$1,500.00	\$666.04	\$1,500.00
R 101-32000 Licenses and Permits	\$3,500.00	\$700.00	\$14,500.00	\$11,905.00	\$3,500.00
R 101-32240 Animal Licenses	\$250.00	\$110.00	\$250.00	\$10.00	\$250.00
<i>R 101-33100 Federal Grants and Aids - American Rescue Act</i>	\$0.00	\$30,441.05	\$19,000.00	\$45,516.06	\$15,000.00 <i>Admin & PD</i>
R 101-33130 CDBG	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 101-33400 State Grants and Aids	\$0.00	\$21,192.79	\$0.00	\$0.00	\$0.00
R 101-33401 Local Government Aid	\$278,534.00	\$278,534.00	\$283,737.00	\$141,868.50	\$290,392.00
R 101-33403 Market Value Credit-MH	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 101-33404 PERA AID	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 101-33405 Market Value Credit - Real	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 101-33406 Market Value Credit-TIF	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 101-33407 Market Value Credit-AG	\$0.00	\$55.09	\$0.00	\$0.00	\$0.00
R 101-33416 Police Training Reimbursement	\$1,500.00	\$1,433.92	\$1,500.00	\$0.00	\$1,500.00
R 101-33423 State Police Aid	\$15,000.00	\$18,385.14	\$15,000.00	\$0.00	\$13,000.00
R 101-33424 State Fire Aid	\$19,000.00	\$0.00	\$19,000.00	\$23,686.78	\$19,000.00
R 101-33620 Other County Grants/Aid	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 101-34000 Charges for Services	\$8,000.00	\$8,175.95	\$8,000.00	\$8,100.00	\$18,000.00 <i>License Center & Snow Removal</i>
R 101-34103 Zoning and Subdivision Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 101-34108 Admin Charges to Other Funds	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 101-34110 Sale of Property	\$0.00	\$842.00	\$0.00	\$0.00	\$0.00
R 101-34202 Fire Protection Svcs	\$83,761.00	\$83,759.97	\$83,655.00	\$85,262.51	\$86,354.24
R 101-34781 Reservation Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 101-35000 Fines and Forfeits	\$1,500.00	\$389.96	\$1,000.00	\$3.33	\$100.00
R 101-35102 Parking Fines	\$100.00	\$45.00	\$100.00	\$0.00	\$100.00
R 101-36100 Special Assessments	\$0.00	\$0.00	\$0.00	\$0.71	\$0.00
R 101-36102 Penalties and Interest	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 101-36200 Miscellaneous Revenues	\$2,000.00	\$65.34	\$2,000.00	\$109.42	\$1,000.00
R 101-36210 Interest Earnings	\$2,500.00	\$877.06	\$2,000.00	\$808.59	\$1,000.00
R 101-36220 Other Rents and Royalties	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 101-36230 Contributions and Donations	\$0.00	\$3,000.00	\$0.00	\$2,700.00	\$0.00
R 101-36231 Community Development Grants	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 101-36240 Reimbursements	\$250.00	\$20,457.92	\$250.00	\$1,343.89	\$7,660.00 <i>Budget for JC Healthcare Reimbursed 299A</i>
R 101-39101 Sales of General Fixed Assets	\$0.00	\$24,000.00	\$0.00	\$1,200.00	\$0.00
R 101-39200 Interfund Transfer	\$0.00	\$0.00	\$0.00	\$15,000.00	\$0.00
R 101-39203 Transfer from Other Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 101-39204 Intrafund Transfer	\$0.00	\$10,000.00	\$0.00	\$0.00	\$0.00
R 101-39269 Transfer from Liquor Fund	\$65,000.00	\$65,000.00	\$65,000.00	\$0.00	\$50,000.00
R 101-39282 Transfer fm Debt Service Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 101-39300 Proceeds-Gen Long-term Debt	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 101-39330 Inception-Capital Lease Agmt	\$0.00	\$89,367.00	\$0.00	\$0.00	\$0.00
R 101-39331 Insurance Proceeds	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	\$713,343.00	\$895,841.67	\$773,301.00	\$492,200.30	\$509,156.24

General Fund Expenditure Total:	2023 Budget	% +/- 2022	2022 Actual	2022 Budget
Administration & Transfer for Cemetery	\$172,120.00	5.78%	\$134,415.00	\$162,722.02
License Center	\$10,000.00	# DIV/0!	\$0.00	\$0.00
Police	\$231,832.00	0.10%	\$114,645.37	\$231,603.82
Fire	\$103,705.00	2.27%	\$83,341.61	\$101,400.00
Streets	\$197,531.00	16.36%	\$173,295.07	\$169,761.61
Wayside Rest Park	\$27,759.00	2.39%	\$16,629.63	\$27,109.74
Library	\$37,124.00	42.26%	\$13,509.42	\$26,095.00
Buildings	\$16,165.00	7.52%	\$8,896.86	\$15,035.00
Street Lighting	\$15,100.00	7.86%	\$6,800.03	\$14,000.00
Planning & Zoning	\$1,000.00	-90.91%	\$7,922.03	\$11,000.00
City Council	\$15,384.00	1.99%	\$2,558.52	\$15,084.00
	\$827,720.00	6.97%	\$562,013.54	\$773,811.19

\$53,908.81

\$318,563.76

2022 Blackduck Administration Department Budget vs Actual through 9/15/22

updated 9/15/22

	2022 Budget	2022 Actual Expenditures	2022 Balance	2023 Budget	
E 101-41400-101 Full-Time Employees Regular	\$86,123.10	\$62,370.33	\$23,752.77	\$86,866.96	reduced for License Center
E 101-41400-102 Full-Time Employees Overtime	\$0.00	\$0.00	\$0.00	\$0.00	
E 101-41400-121 PERA	\$6,459.23	\$4,714.76	\$1,744.47	\$6,515.02	reduced for License Center
E 101-41400-122 FICA	\$6,588.42	\$4,785.63	\$1,802.79	\$6,645.32	reduced for License Center
E 101-41400-131 Employer Paid Health	\$6,691.27	\$4,941.34	\$1,749.93	\$6,422.50	reduced for License Center
E 101-41400-200 Office Supplies (GENERAL)	\$1,500.00	\$1,166.71	\$333.29	\$1,500.00	
E 101-41400-207 Computer Supplies	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	
E 101-41400-208 Training and Instruction	\$1,000.00	\$289.00	\$711.00	\$1,000.00	
E 101-41400-210 Operating Supplies (GENERAL)	\$600.00	\$846.82	-\$246.82	\$1,200.00	Aramark + Quill
E 101-41400-300 Professional Svcs (GENERAL)	\$0.00	\$28.11	-\$28.11	\$0.00	Aramark \$600.00
E 101-41400-301 Auditing and Acct g Services	\$6,000.00	\$6,473.00	-\$473.00	\$6,500.00	Quill \$600.00
E 101-41400-303 Engineering Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$1,200.00
E 101-41400-304 Legal Fees	\$3,500.00	\$2,992.05	\$507.95	\$3,500.00	
E 101-41400-305 Medical Fees	\$0.00	\$0.00	\$0.00	\$0.00	
E 101-41400-310 Other Professional Services	\$5,070.00	\$8,385.61	-\$3,315.61	\$7,700.00	TIF & GASB annual reporting
E 101-41400-311 Website Development/maintenance	\$0.00	\$1,821.50	-\$1,821.50	\$948.00	Pinnacle \$79/month
E 101-41400-321 Telephone	\$2,250.00	\$3,059.21	-\$809.21	\$4,450.00	PB & Payroll
E 101-41400-322 Postage	\$500.00	\$673.37	-\$173.37	\$750.00	
E 101-41400-327 Internet Access	\$1,000.00	\$760.00	\$240.00	\$1,140.00	PBTv
E 101-41400-331 Travel Expenses	\$2,000.00	\$1,732.11	\$267.89	\$2,000.00	LMC & MCFOA
E 101-41400-351 Legal Notices Publishing	\$300.00	\$121.49	\$178.51	\$300.00	
E 101-41400-352 General Notices and Pub Info	\$350.00	\$0.00	\$350.00	\$350.00	
E 101-41400-353 Ordinance Publication	\$150.00	\$0.00	\$150.00	\$150.00	
E 101-41400-355 Election Expense	\$2,000.00	\$459.05	\$1,540.95	\$1,500.00	
E 101-41400-366 Workers Compensation Insurance	\$500.00	\$538.08	-\$38.08	\$595.00	increase 5%
E 101-41400-367 Unemployment Paid	\$0.00	\$0.00	\$0.00	\$0.00	
E 101-41400-384 Refuse/Garbage Disposal	\$0.00	\$153.90	-\$153.90	\$155.00	
E 101-41400-433 Dues and Subscriptions	\$4,640.00	\$4,190.24	\$449.76	\$6,344.00	Icompass, LMC dues, MIS etc.
E 101-41400-437 Bad Debt Expense	\$0.00	\$0.00	\$0.00	\$0.00	
E 101-41400-438 Bank Service Charges	\$500.00	\$227.00	\$273.00	\$500.00	
E 101-41400-490 Donations to Civic Org s	\$0.00	\$0.00	\$0.00	\$0.00	
E 101-41400-570 Office Equip and Furnishings	\$500.00	\$0.00	\$500.00	\$500.00	
E 101-41400-603 Short-Term Debt Principal (Copier Lease)	\$2,000.00	\$1,810.98	\$189.02	\$2,088.00	
E 101-41400-786 State Fire Aid	\$19,500.00	\$23,686.78	-\$4,186.78	\$19,500.00	
	\$160,722.02	\$136,227.07	\$24,494.95	\$170,119.80	
					-210
					Aramark \$600.00
					Quill \$600.00
					\$1,200.00
					-433
					Icompass \$2,652.00
					MIS IT \$840.00
					BDC mbr \$20.00
					Chamber dues \$150.00
					Newspapers \$159.00
					Banyon \$618.00
					Indeed \$150.00
					NWSC dues \$105.00
					PO Box \$140.00
					Zoom \$160.00
					LMC dues \$1,350.00
					\$6,344.00
					-310
					TIF Reporting - Ehlers \$2,750.00
					Ivan Warden
					GASB Fire Relief Report \$3,250.00
					GASB OPEB Report \$1,700.00
					\$7,700.00

Police Department Budgeted Expenditures for 2022 through 9/15/22

updated 9/15/22

	2022 Budget	2022 Expenditures	2022 Balance	2023 Budget	
E 101-42110-101	Full-Time Employees Regular	\$121,917.25	\$17,561.25	\$104,356.00	\$118,945.00
E 101-42110-102	Full-Time Employees Overtime	\$1,200.00	\$0.00	\$1,200.00	\$1,350.00
E 101-42110-103	Part-Time Employees	\$5,000.00	\$3,522.40	\$1,477.60	\$5,483.00
E 101-42110-121	PERA	\$24,579.37	\$3,731.83	\$20,847.54	\$22,153.00
E 101-42110-122	FICA	\$2,013.56	\$305.73	\$1,707.83	\$1,824.00
E 101-42110-131	Employer Paid Health	\$23,225.64	\$8,305.10	\$14,920.54	\$31,802.28
<i>Budget for 2 FTE + Jace Grangruth</i>					
E 101-42110-205	Heating Fuel	\$1,200.00	\$1,259.14	-\$59.14	\$2,000.00
E 101-42110-206	Electricity	\$2,500.00	\$3,327.31	-\$827.31	\$2,500.00
E 101-42110-208	Training and Instruction	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00
E 101-42110-209	Other Office Supplies	\$500.00	\$0.00	\$500.00	\$500.00
E 101-42110-210	Operating Supplies (GENERAL)	\$1,000.00	\$31.98	\$968.02	\$1,000.00
E 101-42110-212	Motor Fuels	\$6,000.00	\$2,077.79	\$3,922.21	\$6,000.00
E 101-42110-213	Lubricants and Additives	\$0.00	\$0.00	\$0.00	\$0.00
E 101-42110-222	Tires	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00
E 101-42110-223	Building Repair Supplies	\$0.00	\$0.00	\$0.00	\$0.00
E 101-42110-230	Equipment	\$2,200.00	\$0.00	\$2,200.00	\$2,200.00
E 101-42110-233	Uniforms	\$1,500.00	\$335.92	\$1,164.08	\$1,500.00
E 101-42110-302	Architect Fees	\$0.00	\$3,739.52	-\$3,739.52	\$0.00
E 101-42110-304	Legal Fees	\$510.00	\$3,310.78	-\$2,800.78	\$0.00
<i>e 101-42110-309</i>	<i>Construction Services - PWPS Facility</i>	\$0.00	\$35,143.27	-\$35,143.27	\$0.00
E 101-42110-310	Other Professional Service	\$0.00	\$1,729.20	-\$1,729.20	\$0.00
E 101-42110-305	Medical Fees	\$1,100.00	\$144.00	\$956.00	\$1,100.00
E 101-42110-321	Telephone	\$996.00	\$1,169.93	-\$173.93	\$2,179.44
E 101-42110-322	Postage	\$50.00	\$5.12	\$44.88	\$50.00
E 101-42110-331	Travel Expenses	\$500.00	\$0.00	\$500.00	\$500.00
E 101-42110-351	Legal Notices Publishing	\$0.00	\$125.12	-\$125.12	\$0.00
E 101-42110-361	General Liability Ins	\$6,924.00	\$4,783.19	\$2,140.81	\$5,025.00
E 101-42110-362	Property Ins	\$1,408.00	\$2,223.00	-\$815.00	\$2,400.00
E 101-42110-363	Automotive Ins	\$2,225.00	\$2,613.00	-\$388.00	\$2,745.00
E 101-42110-366	Workers Compensation Insurance	\$6,500.00	\$10,160.85	-\$3,660.85	\$11,175.00
E 101-42110-384	Refuse/Garbage Disposal	\$155.00	\$384.94	-\$229.94	\$1,000.00
E 101-42110-401	Repairs/Maint Buildings	\$1,100.00	\$33.15	\$1,066.85	\$1,100.00
E 101-42110-404	Repairs/Maint Machinery/Equip	\$2,500.00	\$371.48	\$2,128.52	\$2,500.00
E 101-42110-420	Tower Lease	\$500.00	\$0.00	\$500.00	\$500.00
E 101-42110-425	Depreciation	\$10,000.00	\$10,000.00	\$0.00	\$0.00
E 101-42110-433	Dues and Subscriptions	\$800.00	\$573.32	\$226.68	\$800.00
E 101-42110-436	Towing Charges	\$500.00	\$0.00	\$500.00	\$500.00
E 101-42110-437	Bad Debt Expense	\$0.00	\$0.00	\$0.00	\$0.00
E 101-42110-550	Motor Vehicles	\$0.00	\$0.00	\$0.00	\$0.00
E 101-42110-580	Other Equipment	\$0.00	\$0.00	\$0.00	\$0.00
E 101-42110-700	Inter Fund Transfer	\$0.00	\$0.00	\$0.00	\$0.00
E 101-42110-782	Intrafund Transfer	\$0.00	\$0.00	\$0.00	\$0.00
		\$231,603.82	\$116,968.32	\$114,635.50	\$231,831.72

Verizon + PBTv

increase 5%

increase 5%

increase 8%

increase 10%

2014 Squad replace in 2024
2019 Squad replace in 2025

2022 Blackduck Fire Department Budget vs. Actual through 9/15/2022

updated 9/15/2022 Approved by Townships/Cities 8/25/2022

		2022 Budget	2022 YTD Expenditures	2022 Balance	2023 Budget	
E 101-42200-103	Part-Time Employees	\$16,000.00	\$13,177.00	\$2,823.00	\$16,000.00	
E 101-42200-122	FICA	\$1,750.00	\$1,008.13	\$741.87	\$1,225.00	
E 101-42200-124	Fire Pension Contributions	\$0.00	\$0.00	\$0.00	\$0.00	
E 101-42200-200	Office Supplies (GENERAL)	\$0.00	\$0.00	\$0.00	\$0.00	
E 101-42200-205	Heating Fuel - <i>includes 22-23 pre-buy 8/9/22</i>	\$2,500.00	\$2,674.35	-\$174.35	\$3,000.00	
E 101-42200-206	Electricity	\$4,000.00	\$1,970.28	\$2,029.72	\$4,200.00	
E 101-42200-207	Computer Supplies	\$0.00	\$0.00	\$0.00	\$0.00	
E 101-42200-208	Training and Instruction	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	
E 101-42200-210	Operating Supplies (GENERAL)	\$1,000.00	\$285.43	\$714.57	\$1,000.00	
E 101-42200-211	Cleaning Supplies	\$0.00	\$0.00	\$0.00	\$0.00	
E 101-42200-212	Motor Fuels	\$2,000.00	\$1,064.05	\$935.95	\$2,200.00	
E 101-42200-221	Equipment Parts	\$0.00	\$0.00	\$0.00	\$0.00	
E 101-42200-222	Tires	\$0.00	\$0.00	\$0.00	\$0.00	
E 101-42200-223	Building Repair Supplies	\$0.00	\$0.00	\$0.00	\$0.00	
E 101-42200-233	Uniforms - <i>turnout gear</i>	\$5,000.00	\$7,998.35	-\$2,998.35	\$5,000.00	
E 101-42200-240	Small Tools and Minor Equip	\$2,000.00	\$3,252.85	-\$1,252.85	\$2,000.00	
E 101-42200-304	Legal Fees	\$0.00	\$0.00	\$0.00	\$0.00	
E 101-42200-305	Medical Fees	\$500.00	\$0.00	\$500.00	\$500.00	
E 101-42200-307	Management Fees	\$0.00	\$0.00	\$0.00	\$0.00	
E 101-42200-310	Other Professional Services	\$0.00	\$0.00	\$0.00	\$0.00	
E 101-42200-321	Telephone	\$800.00	\$483.20	\$316.80	\$800.00	PBTV
E 101-42200-322	Postage	\$100.00	\$0.00	\$100.00	\$100.00	
E 101-42200-323	Radio/Communications Expenses	\$4,500.00	\$2,211.87	\$2,288.13	\$4,500.00	Verizon + Roger's Two Way
E 101-42200-331	Travel Expenses	\$250.00	\$0.00	\$250.00	\$250.00	
E 101-42200-351	Legal Notices Publishing	\$0.00	\$0.00	\$0.00	\$0.00	
E 101-42200-352	General Notices and Pub Info	\$0.00	\$0.00	\$0.00	\$0.00	
E 101-42200-361	General Liability Ins	\$250.00	\$353.19	-\$103.19	\$375.00	increase 5%
E 101-42200-362	Property Ins	\$1,000.00	\$2,293.00	-\$1,293.00	\$2,475.00	increase 8%
E 101-42200-363	Automotive Ins	\$1,400.00	\$1,454.00	-\$54.00	\$1,525.00	increase 5%
E 101-42200-366	Workers Compensation Insurance	\$6,200.00	\$5,822.31	\$377.69	\$6,405.00	increase 10%
E 101-42200-384	Refuse/Garbage Disosal	\$300.00	\$153.90	\$146.10	\$300.00	
E 101-42200-367	Unemployment Paid	\$0.00	\$0.00	\$0.00	\$0.00	
E 101-42200-401	Repairs/Maint Buildings	\$3,750.00	\$364.92	\$3,385.08	\$3,750.00	
E 101-42200-404	Repairs/Maint Machinery/Equip	\$9,400.00	\$5,401.99	\$3,998.01	\$9,400.00	
E 101-42200-420	Tower Lease	\$500.00	\$0.00	\$500.00	\$500.00	
E 101-42200-425	Depreciation	\$0.00	\$0.00	\$0.00	\$0.00	
E 101-42200-433	Dues and Subscriptions	\$200.00	\$0.00	\$200.00	\$200.00	
E 101-42200-436	Towing Charges	\$0.00	\$0.00	\$0.00	\$0.00	
E 101-42200-437	Bad Debt Expense	\$0.00	\$0.00	\$0.00	\$0.00	
E 101-42200-500	Capital Outlay (<i>Armer Radios year 3 - 2023</i>)	\$5,000.00	\$5,000.00	\$0.00	\$5,000.00	
E 101-42200-520	Buildings and Structures	\$0.00	\$0.00	\$0.00	\$0.00	
E 101-42200-550	Motor Vehicles	\$0.00	\$0.00	\$0.00	\$0.00	
E 101-42200-580	Other Equipment	\$1,000.00	\$684.98	\$315.02	\$1,000.00	
E 101-42200-701	Transfer to General Fund	\$0.00	\$0.00	\$0.00	\$0.00	
E 101-42200-708	Transfer to Fire Dept Reserve (<i>year 9 of contract - 2023</i>)	\$30,000.00	\$30,000.00	\$0.00	\$30,000.00	
E 101-42200-782	Intrafund Transfer	\$0.00	\$0.00	\$0.00	\$0.00	
		\$101,400.00	\$85,653.80	\$15,746.20	\$103,705.00	

2022 Blackduck Streets Department Budget vs. Actual through 9/15/2022

updated 9/22/22

	2022 Budget	2022 Actual Expenditures	2022 Balance	2023 Budget	
E 101-43100-101	Full-Time Employees Regular	\$54,133.04	\$40,539.36	\$13,593.68	\$59,274.67
E 101-43100-102	Full-Time Employees Overtime	\$1,000.00	\$4,964.36	-\$3,964.36	\$4,500.00
E 101-43100-103	Part-Time Employees	\$1,814.40	\$488.20	\$1,326.20	\$1,906.42
E 101-43100-121	PERA	\$4,191.74	\$3,449.33	\$742.41	\$4,588.58
E 101-43100-122	FICA	\$4,279.98	\$3,481.73	\$798.25	\$4,680.35
E 101-43100-131	Employer Paid Health	\$9,670.29	\$7,275.73	\$2,394.56	\$10,000.66
E 101-43100-142	Unemployment Benefit Payments	\$0.00	\$0.00	\$0.00	\$0.00
E 101-43100-200	Office Supplies (GENERAL)	\$400.00	\$0.00	\$400.00	\$500.00
E 101-43100-205	Heating Fuel	\$2,000.00	\$2,585.95	-\$585.95	\$2,100.00
E 101-43100-206	Electricity	\$4,300.00	\$5,985.42	-\$1,685.42	\$4,500.00
E 101-43100-208	Training and Instruction	\$0.00	\$105.48	-\$105.48	\$0.00
E 101-43100-210	Operating Supplies (GENERAL)	\$1,600.00	\$283.26	\$1,316.74	\$2,000.00
E 101-43100-212	Motor Fuels	\$8,750.00	\$8,744.64	\$5.36	\$10,000.00
E 101-43100-213	Lubricants and Additives	\$1,500.00	\$940.48	\$559.52	\$1,600.00
E 101-43100-220	Repair/Maint Supply (GENERAL)	\$2,100.00	\$737.18	\$1,362.82	\$2,200.00
E 101-43100-221	Equipment Parts	\$1,000.00	\$615.01	\$384.99	\$1,100.00
E 101-43100-222	Tires	\$2,600.00	\$2,059.85	\$540.15	\$3,500.00
E 101-43100-223	Building Repair Supplies	\$0.00	\$0.00	\$0.00	\$0.00
E 101-43100-224	Street Maint Materials	\$20,000.00	\$9,800.46	\$10,199.54	\$31,000.00
E 101-43100-233	Uniforms	\$1,200.00	\$689.23	\$510.77	\$1,300.00
E 101-43100-235	Personal Protective Equipment	\$1,600.00	\$296.36	\$1,303.64	\$1,700.00
E 101-43100-240	Small Tools and Minor Equip	\$1,050.00	\$50.28	\$999.72	\$1,150.00
E 101-43100-302	Architect Fees	\$0.00	\$3,739.52	-\$3,739.52	\$0.00
E 101-43100-303	Engineering Fees	\$0.00	\$0.00	\$0.00	\$0.00
E 101-43100-304	Legal Fees	\$0.00	\$229.25	-\$229.25	\$0.00
E 101-43100-309	Construction Services - PWPS Facility	\$0.00	\$35,143.27	-\$35,143.27	\$0.00
E 101-43100-310	Other Professional Services	\$2,000.00	\$3,547.99	-\$1,547.99	\$2,100.00
E 101-43100-321	Telephone	\$600.00	\$991.71	-\$391.71	\$2,950.00
E 101-43100-322	Postage	\$0.00	\$0.00	\$0.00	\$0.00
E 101-43100-331	Travel Expenses	\$0.00	\$0.00	\$0.00	\$0.00
E 101-43100-351	Legal Notices Publishing	\$0.00	\$125.12	-\$125.12	\$0.00
E 101-43100-361	General Liability Ins	\$292.00	\$353.19	-\$61.19	\$370.85
E 101-43100-362	Property Ins	\$1,850.00	\$1,179.00	\$671.00	\$1,273.32
E 101-43100-363	Automotive Ins	\$2,225.00	\$1,970.00	\$255.00	\$2,068.50
E 101-43100-366	Workers Compensation Insurance	\$4,051.00	\$4,183.14	-\$132.14	\$4,601.45
E 101-43100-384	Refuse/Garbage Disposal	\$388.00	\$538.83	-\$150.83	\$1,000.00
E 101-43100-387	Snow Removal	\$0.00	\$0.00	\$0.00	\$0.00
E 101-43100-400	Repairs & Maint Cont (GENERAL)	\$0.00	\$0.00	\$0.00	\$0.00
E 101-43100-401	Repairs/Maint Buildings	\$1,000.00	\$24.80	\$975.20	\$1,100.00
E 101-43100-404	Repairs/Maint Machinery/Equip	\$5,700.00	\$898.22	\$4,801.78	\$6,000.00
E 101-43100-433	Dues and Subscriptions	\$0.00	\$77.00	-\$77.00	\$0.00
E 101-43100-436	Towing Charges	\$0.00	\$0.00	\$0.00	\$0.00
E 101-43100-500	Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00
E 101-43100-530	Improvements Other Than Bldgs	\$0.00	\$0.00	\$0.00	\$0.00
E 101-43100-550	Motor Vehicles - GMC Lease Trucks	\$14,237.58	\$14,237.58	\$0.00	\$14,237.58
E 101-43100-580	Other Equipment - CAT Lease Tractor & Skid Steer	\$14,228.58	\$15,534.36	-\$1,305.78	\$14,228.58
E 101-43100-601	Debt Srv Bond Principal	\$0.00	\$0.00	\$0.00	\$0.00
E 101-43100-610	PFA Debt Srv Interest	\$0.00	\$0.00	\$0.00	\$0.00
		\$169,761.61	\$175,865.29	-\$6,103.68	\$197,530.96
	Less Facility Commitment		\$140,722.02	\$29,039.59	

Verizon plan + PBTV + PR

new facility - shared with PD

increase 5%

increase 8%

increase 5%

increase 10%

2022 Blackduck Wayside Park Department Budget vs Actual through 9/15/2022

updated 9/15/22

	2022 Budget	2022 YTD Amount	2022 Balance	2023 Budget	
E 101-45200-101 Full-Time Employees Regular	\$3,643.24	\$2,810.41	\$832.83	\$3,934.00	
E 101-45200-102 Full-Time Employees Overtime	\$350.00	\$163.74	\$186.26	\$350.00	
E 101-45200-103 Part-Time Employees	\$2,928.00	\$3,299.66	-\$371.66	\$3,177.36	
E 101-45200-121 PERA	\$492.84	\$284.10	\$208.74	\$533.37	
E 101-45200-122 FICA	\$502.70	\$475.37	\$27.33	\$544.04	
E 101-45200-131 Employer Paid Health	\$694.96	\$521.10	\$173.86	\$718.85	
E 101-45200-206 Electricity	\$2,000.00	\$1,182.45	\$817.55	\$2,100.00	
E 101-45200-208 Training and Instruction	\$0.00	\$0.00	\$0.00	\$0.00	
E 101-45200-210 Operating Supplies (GENERAL)	\$900.00	\$497.31	\$402.69	\$1,000.00	
E 101-45200-211 Cleaning Supplies	\$0.00	\$0.00	\$0.00	\$400.00	
E 101-45200-212 Motor Fuels	\$1,550.00	\$1,202.19	\$347.81	\$1,650.00	
E 101-45200-221 Equipment Parts	\$0.00	\$103.43	\$0.00	\$0.00	
E 101-45200-225 Landscaping Materials	\$2,000.00	\$0.00	\$2,000.00	\$2,100.00	
E 101-45200-240 Small Tools and Minor Equip	\$0.00	\$0.00	\$0.00	\$0.00	
E 101-45200-305 Medical Fees	\$50.00	\$0.00	\$50.00	\$0.00	
E 101-45200-361 General Liability Ins	\$972	\$1,177.30	-\$205.30	\$1,236.17	increase 5%
E 101-45200-362 Property Ins	\$3,014	\$1,179.00	\$1,835.00	\$1,273.32	increase 8%
E 101-45200-366 Workers Compensation Insurance	\$1,352	\$892.62	\$459.38	\$981.88	increase 10%
E 101-45200-384 Refuse/Garbage Disposal	\$0	\$153.90	-\$153.90	\$1,100.00	Woodcarvers & Bash
E 101-45200-401 Repairs/Maint Buildings	\$4,000.00	\$97.39	\$3,902.61	\$4,000.00	updates to one restroom (fixtures)
E 101-45200-430 Miscellaneous (GENERAL)	\$300.00	\$0.00	\$300.00	\$300.00	
E 101-45200-433 Dues and Subscriptions	\$0.00	\$0.00	\$0.00	\$0.00	
E 101-45200-501 Assessment	\$2,360.00	\$2,043.58	\$316.42	\$2,360.00	
E 101-45200-530 Improvements Other Than Bldgs	\$0.00	\$1,000.00	\$0.00	\$0.00	
	\$27,109.74	\$17,083.55	\$11,129.62	\$27,758.99	

2022 Blackduck Council Budget vs Actual Expenditures through 9/15/2022

updated 9/15/22

	2022 Budget	2022 Actual Expenditures	2022 Balance	2023 Budget
E 101-41110-101 Full-Time Employees Regular	\$10,900.00	\$625.00	\$10,275.00	\$10,900.00
E 101-41110-121 PERA	\$0.00	\$0.00	\$0.00	\$0.00
E 101-41110-122 FICA	\$834.00	\$47.81	\$786.19	\$834.00
E 101-41110-207 Computer Supplies	\$500.00	\$0.00	\$500.00	\$500.00
E 101-41110-208 Training and Instruction	\$2,000.00	\$1,064.00	\$936.00	\$2,000.00
E 101-41110-322 Postage	\$0.00	\$0.00	\$0.00	\$0.00
E 101-41110-331 Travel Expenses	\$700.00	\$821.71	-\$121.71	\$1,000.00
E 101-41110-361 General Liability Ins	\$0.00	\$0.00	\$0.00	\$0.00
E 101-41110-433 Dues and Subscriptions	\$150.00	\$0.00	\$150.00	\$150.00
E 101-41110-437 Bad Debt Expense	\$0.00	\$0.00	\$0.00	\$0.00
	\$15,084.00	\$2,558.52	\$12,525.48	\$15,384.00

2022 Blackduck Street Lighting Budget vs. Actual Expenditures through 9/15/2022

	2022 Budget	2022 Actual Expenditures	2022 Balance	2023 Budget
E 101-43160-206 Electricity	\$9,500.00	\$6,800.03	\$2,699.97	\$10,500.00
E 101-43160-210 Operating Supplies (GENERAL)	\$3,500.00	\$0.00	\$3,500.00	\$3,500.00
E 101-43160-220 Repair/Maint Supply (GENERAL)	\$1,000.00	\$0.00	\$1,000.00	\$1,100.00
	\$14,000.00	\$6,800.03	\$7,199.97	\$15,100.00

2022 Blackduck Government Bldgs. Budget vs. Actual Expenditures through 9/15/2022

	2022 Budget	2022 Actual Expenditures	2022 Balance	2023 Budget	
E 101-41940-206 Electricity	\$8,000.00	\$5,195.47	\$2,804.53	\$8,500.00	\$8,906.52
E 101-41940-210 Operating Supplies (GENERAL)	\$500.00	\$649.21	-\$149.21	\$500.00	
E 101-41940-211 Cleaning Supplies	\$0.00	\$0.00	\$0.00	\$0.00	
E 101-41940-223 Building Repair Supplies	\$400.00	\$0.00	\$400.00	\$400.00	
E 101-41940-361 General Liability Ins	\$85.00	\$117.73	-\$32.73	\$125.00	increase 5%
E 101-41940-362 Property Ins	\$600.00	\$1,055.00	-\$455.00	\$1,140.00	increase 8%
E 101-41940-380 Utility Services (GENERAL)	\$450.00	\$342.18	\$107.82	\$500.00	
E 101-41940-401 Repairs/Maint Buildings	\$5,000.00	\$1,537.27	\$3,462.73	\$5,000.00	\$586.59
E 101-41940-520 Buildings and Structures	\$0.00	\$0.00	\$0.00	\$0.00	
	\$15,035.00	\$8,896.86	\$6,138.14	\$16,165.00	

2022 Blackduck Planning & Zoning Budget vs. Actual Expenditures through 9/15/2022

	2022 Budget	2022 Actual Expenditures	2022 Balance	2023 Budget
E 101-41910-300 Professional Srns (GENERAL)	\$11,000.00	\$7,922.03	\$3,077.97	\$1,000.00
	\$11,000.00	\$7,922.03	\$3,077.97	\$1,000.00

2022 Blackduck Library Department Budget vs. Actual through 9/15/2022

	2022 Budget	2022 YTD Expenditures	2022 Balance	2023 Budget	
E 101-45500-122 FICA	\$0.00	\$0.00	\$0.00	\$0.00	
E 101-45500-200 Office Supplies (GENERAL)	\$0.00	\$0.00	\$0.00	\$0.00	
E 101-45500-206 Electricity	\$3,500.00	\$2,663.86	\$836.14	\$3,500.00	
E 101-45500-210 Operating Supplies (GENERAL)	\$400.00	\$752.93	-\$352.93	\$400.00	
E 101-45500-211 Cleaning Supplies	\$0.00	\$0.00	\$0.00	\$0.00	
E 101-45500-223 Building Repair Supplies	\$0.00	\$0.00	\$0.00	\$0.00	
E 101-45500-301 Professional Services	\$0.00	\$0.00	\$0.00	\$10,000.00	estimated closing costs + taxes for sale / purchase of buildings
E 101-45500-330 Transportation (GENERAL)	\$0.00	\$0.00	\$0.00	\$0.00	
E 101-45500-331 Travel Expenses	\$210.00	\$0.00	\$210.00	\$210.00	
E 101-45500-361 General Liability Ins	\$85.00	\$117.73	-\$32.73	\$123.62	increase 5%
E 101-45500-362 Property Ins	\$800.00	\$1,213.00	-\$413.00	\$1,310.04	increase 8%
E 101-45500-367 Unemployment Paid	\$0.00	\$0.00	\$0.00	\$0.00	
E 101-45500-380 Utility Services (GENERAL)	\$750.00	\$411.90	\$338.10	\$750.00	
E 101-45500-401 Repairs/Maint Buildings	\$4,000.00	\$0.00	\$4,000.00	\$4,000.00	
E 101-45500-404 Repairs/Maint Machinery/Equip	\$0.00	\$0.00	\$0.00	\$0.00	
E 101-45500-426 Automation Repair & Replace.	\$350.00	\$350.00	\$0.00	\$350.00	
E 101-45500-433 Dues and Subscriptions	\$16,000.00	\$8,000.00	\$8,000.00	\$16,480.00	
E 101-45500-580 Other Equipment	\$0.00	\$0.00	\$0.00	\$0.00	
	\$26,095.00	\$13,509.42	\$12,585.58	\$37,123.66	

2023 Blackduck License Center Budget

	2022 Budget	2022 Actual Expenditures	2022 Balance	2023 Budget
E 101-4444-101 Full-Time Employees Regular	\$0.00	\$0.00	\$0.00	\$7,033.30
E 101-4444-103 Part-Time Employees	\$0.00	\$0.00	\$0.00	\$0.00
E 101-4444-121 PERA	\$0.00	\$0.00	\$0.00	\$527.50
E 101-4444-122 FICA	\$0.00	\$0.00	\$0.00	\$538.05
E 101-4444-131 Employer Paid Health	\$0.00	\$0.00	\$0.00	\$761.87
E 101-4444-200 Office Supplies	\$0.00	\$0.00	\$0.00	\$450.00
E 101-4444-203 Printed Forms	\$0.00	\$0.00	\$0.00	\$0.00
E 101-4444-210 Operating Supplies	\$0.00	\$0.00	\$0.00	\$450.00
E 101-4444-301 Auditing & Accounting	\$0.00	\$0.00	\$0.00	\$0.00
E 101-4444-332 Postage	\$0.00	\$0.00	\$0.00	\$240.00
E 101-4444-570 Office Equipment	\$0.00	\$0.00	\$0.00	\$0.00
E 101-4444-300 Professional Srns (GENERAL)	\$0.00	\$0.00	\$0.00	\$0.00
	\$0.00	\$0.00	\$0.00	\$10,000.72

2023 GO BONDS
 Budgeting 2023 P/I Payments
 Utilizing 2022 Special Assessments

	Principle Payments	Interest	County Fees	Specials	Property Tax	Revenue	P & I
GO ImpBond (307)				\$6,075.58		\$0.00	\$0.00
Refunding (309)	\$15,000.00	\$946.88	\$650.00	\$0.00	\$17,426.72	\$0.00	\$17,426.72
Intra Loan (311)							
Rural Water (314)	\$11,000.00	\$855.00	\$0.00	\$449.92	\$9,116.38	\$3,000.00	\$12,566.30
Intra Loan (325)	\$5,303.39	\$1,084.65	\$0.00	\$5,968.47	\$0.00	\$0.00	\$6,579.68
Revenue GO (601)	\$45,000.00	\$15,487.50	\$0.00	\$0.00	\$0.00	\$60,487.50	\$63,511.88
Revenue Go (320)	\$4,000.00	\$1,540.00	\$0.00	\$13,644.63	\$0.00	\$0.00	\$5,706.20
Rural Water (317 & 602)	\$17,000.00	\$417.25	\$0.00	\$7,856.52	\$0.00	\$9,560.73	\$17,939.77
Go Bond 2022A Temporary	\$0.00	\$43,448.33	\$0.00	\$0.00	\$23,990.56	\$19,457.77	\$43,448.33
Go Bond 2020A USDA	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TCF National Bank Lease (609)	\$12,947.95	\$1,359.55	\$0.00	\$0.00	\$0.00	\$15,022.88	\$15,022.88
Revenue 2021A Go Bond (609)	\$30,000.00	\$10,675.00	\$0.00	\$0.00	\$0.00	\$42,708.75	\$42,708.75
USDA Loan#09 Skid Steer (352)	\$3,406.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,406.00
CAT Financial Tractor Lease (101)	\$10,822.58	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,822.58
GM Financial Lease (101)	\$12,491.89	\$1,745.69	\$0.00	\$0.00	\$0.00	\$0.00	\$14,237.58
TCF Bank Lease (613)	\$14,670.00	\$0.00	\$0.00	\$0.00	\$0.00	\$14,670.00	\$14,670.00
Intra Loan Shed (613)	\$5,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,000.00	\$5,000.00
Intra Loan Shed (613)	\$812.88	\$305.12	\$0.00	\$0.00	\$0.00	\$1,118.00	\$1,118.00
Internal Loan Rough Mower (613)	\$2,981.35	\$669.39	\$0.00	\$0.00	\$0.00	\$3,650.74	\$3,650.74
Revenue GO Equip (613)	\$3,000.00	\$90.00	\$0.00	\$0.00	\$3,244.50	\$0.00	\$3,244.50
Revenue GO Club House(613)	\$7,000.00	\$210.00	\$0.00	\$0.00	\$7,570.50	\$0.00	\$7,570.50
Revenue Go Equipment (613)	\$14,000.00	\$875.00	\$0.00	\$0.00	\$10,618.75	\$5,000.00	\$15,618.75
Blackduck HRA Levy					\$7,401		

Totals \$214,436.04 \$79,709.36 \$650.00 \$33,995.12 \$55,378.22 \$179,676.37 \$304,249.15

Bond Maturity Dates:	Description:	Balance After 2023 Payments:
2/1/2022	2006A Go Bond (307)	\$0.00
1/1/2024	2009A Go Bond (309)	\$16,246.88
2/1/2022	Industrial Lane Loan (311)	\$0.00
2/1/2035	Water Tower (601)	\$751,725.00
8/10/2024	2012 Golf Equip & Club House (613)	\$10,390.00
2/1/2025	4th Street Sewer (314)	\$26,735.00
8/20/2046	Water (Main & Summit) (320)	\$169,720.00
2/1/2024	Sewer (Main & Summit) (602 & 317)	\$5,727.28
2/1/2029	Frontage/Pine Ave (325)	\$31,082.72
2/1/2025	2016 Golf Equipment (613)	\$29,225.00
3/1/2031	2020 Golf Cart Shed (613)	\$7,381.75
3/1/2031	2020 Golf Cart Shed (613)	\$30,000.00
2/1/2042	2021 Go Bond (609)	\$736,585.00
2/1/2031	USDA Loan #09 Skid Steer (318)	\$23,842.00
1/1/2025	TCF Bank Lease (609)	\$19,172.97
1/13/2025	GM Financial Lease (101-43100)	\$28,475.16
2/15/2025	CAT Financial Lease (101-43100)	\$21,645.16
10/1/2026	TCF Bank Lease (613) carts	\$44,010.00
2/1/2028	2022 Golf Rough Mower (613)	\$16,550.15
		\$1,968,514.07

General Fund

Levy:

Total Golf Debt:
\$137,556.90

Total Liquor Debt:
\$755,757.97

Total Water Debt:
\$921,445.00

Total Sewer Debt:
\$48,709.16

Total Street Debt:
\$105,045.04

\$55,378.22
does not include interim interest
 \$318,564.00
includes License Center
 \$373,942.22
 updated 9/12/2022

Property Tax Levy History:		
2018	\$221,400.00	Certified
2019	\$252,138.00	Certified
2020	\$303,411.00	Certified
2021	\$305,866.00	Certified
2022	\$341,159.00	Certified
2023	\$373,942.22	Proposed

8.8% Option D
 includes funding for library acquisition/sales
 2012 golf debt 100% funded by tax levy
 increase to street materials \$10,000

2023 GO BONDS
Budgeting 2023 P/I Payments
Utilizing 2022 Special Assessments

	Principle Payments	Interest	County Fees	Specials	Property Tax	Revenue	P & I
GO ImpBond (307)				\$6,075.58		\$0.00	\$0.00
Refunding (309)	\$15,000.00	\$946.88	\$650.00	\$0.00	\$17,426.72	\$0.00	\$17,426.72
Intra Loan (311)							
Rural Water (314)	\$11,000.00	\$855.00	\$0.00	\$449.92	\$9,116.38	\$3,000.00	Fund (602) \$12,566.30
Intra Loan (325)	\$5,303.39	\$1,084.65	\$0.00	\$5,968.47	\$0.00	\$0.00	\$6,579.68
Revenue GO (601)	\$45,000.00	\$15,487.50	\$0.00	\$0.00	\$0.00	\$60,487.50	\$63,511.88
Revenue Go (320)	\$4,000.00	\$1,540.00	\$0.00	\$13,644.63	\$0.00	\$0.00	\$5,706.20
Rural Water (317 & 602)	\$17,000.00	\$417.25	\$0.00	\$7,856.52	\$0.00	\$9,560.73	Fund (602) \$17,939.77
Go Bond 2022A Temporary	\$0.00	\$43,448.33	\$0.00	\$0.00	\$23,990.56	\$19,457.77	Using Cash in 2022 \$43,448.33
Go Bond 2020A USDA	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TCF National Bank Lease (609)	\$12,947.95	\$1,359.55	\$0.00	\$0.00	\$0.00	\$15,022.88	\$15,022.88
Revenue 2021A Go Bond (609)	\$30,000.00	\$10,675.00	\$0.00	\$0.00	\$0.00	\$42,708.75	\$42,708.75
USDA Loan #09 Skid Steer (352)	\$3,406.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,406.00 Levy
CAT Financial Tractor Lease (101)	\$10,822.58	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,822.58 Levy
GM Financial Lease (101)	\$12,491.89	\$1,745.69	\$0.00	\$0.00	\$0.00	\$0.00	\$14,237.58 Levy
TCF Bank Lease (613)	\$14,670.00	\$0.00	\$0.00	\$0.00	\$0.00	\$14,670.00	\$14,670.00
Intra Loan Shed (613)	\$5,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,000.00	\$5,000.00
Intra Loan Shed (613)	\$812.88	\$305.12	\$0.00	\$0.00	\$0.00	\$1,118.00	\$1,118.00
Internal Loan Rough Mower (613)	\$2,981.35	\$669.39	\$0.00	\$0.00	\$0.00	\$3,650.74	\$3,650.74
Revenue GO Equip (613)	\$3,000.00	\$90.00	\$0.00	\$0.00	\$1,744.50	\$1,500.00	\$3,244.50
Revenue GO Club House(613)	\$7,000.00	\$210.00	\$0.00	\$0.00	\$4,070.50	\$3,500.00	\$7,570.50
Revenue Go Equipment (613)	\$14,000.00	\$875.00	\$0.00	\$0.00	\$10,618.75	\$5,000.00	\$15,618.75
Blackduck HRA Levy					\$7,401		

Totals \$214,436.04 \$79,709.36 \$650.00 \$33,995.12 \$50,378.22 \$184,676.37 \$304,249.15

Bond Maturity Dates:	Description:	Balance After 2023 Payments:
2/1/2022	2006A Go Bond (307)	\$0.00
1/1/2024	2009A Go Bond (309)	\$16,246.88
2/1/2022	Industrial Lane Loan (311)	\$0.00
2/1/2035	Water Tower (601)	\$751,725.00
8/10/2024	2012 Golf Equip & Club House (613)	\$10,390.00
2/1/2025	4th Street Sewer (314)	\$26,735.00
8/20/2046	Water (Main & Summit) (320)	\$169,720.00
2/1/2024	Sewer (Main & Summit) (602 & 317)	\$5,727.28
2/1/2029	Frontage/Pine Ave (325)	\$31,082.72
2/1/2025	2016 Golf Equipment (613)	\$29,225.00
3/1/2031	2020 Golf Cart Shed (613)	\$7,381.75
3/1/2031	2020 Golf Cart Shed (613)	\$30,000.00
2/1/2042	2021 Go Bond (609)	\$736,585.00
2/1/2031	USDA Loan #09 Skid Steer (318)	\$23,842.00
1/1/2025	TCF Bank Lease (609)	\$19,172.97
1/13/2025	GM Financial Lease (101-43100)	\$28,475.16
2/15/2025	CAT Financial Lease (101-43100)	\$21,645.16
10/1/2026	TCF Bank Lease (613) carts	\$44,010.00
2/1/2028	2022 Golf Rough Mower (613)	\$16,550.15
		\$1,968,514.07

General Fund

Levy:

Total Golf Debt: \$137,556.90

Total Liquor Debt: \$755,757.97

Total Water Debt: \$921,445.00

Total Sewer Debt: \$48,709.16

Total Street Debt: \$105,045.04

\$50,378.22
does not include interim interest
\$298,564.00
includes License Center
\$348,942.22
updated 9/14/2022

Property Tax Levy History:		
2018	\$221,400.00	Certified
2019	\$252,138.00	Certified
2020	\$303,411.00	Certified
2021	\$305,866.00	Certified
2022	\$341,159.00	Certified
2023	\$348,942.22	Proposed

2.2% Option C
omits funding for library acquisition/sales
2012 golf debt 50% funded by liquor

2023 GO BONDS
 Budgeting 2023 P/I Payments
 Utilizing 2022 Special Assessments

	Principle Payments	Interest	County Fees	Specials	Property Tax	Revenue	P & I
GO ImpBond (307)				\$6,075.58		\$0.00	\$0.00
Refunding (309)	\$15,000.00	\$946.88	\$650.00	\$0.00	\$17,426.72	\$0.00	\$17,426.72
Intra Loan (311)							
Rural Water (314)	\$11,000.00	\$855.00	\$0.00	\$449.92	\$9,116.38	\$3,000.00	\$12,566.30
Intra Loan (325)	\$5,303.39	\$1,084.65	\$0.00	\$5,968.47	\$0.00	\$0.00	\$6,579.68
Revenue GO (601)	\$45,000.00	\$15,487.50	\$0.00	\$0.00	\$0.00	\$60,487.50	\$63,511.88
Revenue Go (320)	\$4,000.00	\$1,540.00	\$0.00	\$13,644.63	\$0.00	\$0.00	\$5,706.20
Rural Water (317 & 602)	\$17,000.00	\$417.25	\$0.00	\$7,856.52	\$0.00	\$9,560.73	\$17,939.77
Go Bond 2022A Temporary	\$0.00	\$43,448.33	\$0.00	\$0.00	\$23,990.56	\$19,457.77	\$43,448.33
Go Bond 2020A USDA	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TCF National Bank Lease (609)	\$12,947.95	\$1,359.55	\$0.00	\$0.00	\$0.00	\$15,022.88	\$15,022.88
Revenue 2021A Go Bond (609)	\$30,000.00	\$10,675.00	\$0.00	\$0.00	\$0.00	\$42,708.75	\$42,708.75
USDA Loan#09 Skid Steer (352)	\$3,406.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,406.00
CAT Financial Tractor Lease (101)	\$10,822.58	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,822.58
GM Financial Lease (101)	\$12,491.89	\$1,745.69	\$0.00	\$0.00	\$0.00	\$0.00	\$14,237.58
TCF Bank Lease (613)	\$14,670.00	\$0.00	\$0.00	\$0.00	\$0.00	\$14,670.00	\$14,670.00
Intra Loan Shed (613)	\$5,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,000.00	\$5,000.00
Intra Loan Shed (613)	\$812.88	\$305.12	\$0.00	\$0.00	\$0.00	\$1,118.00	\$1,118.00
Internal Loan Rough Mower (613)	\$2,981.35	\$669.39	\$0.00	\$0.00	\$0.00	\$3,650.74	\$3,650.74
Revenue GO Equip (613)	\$3,000.00	\$90.00	\$0.00	\$0.00	\$1,744.50	\$1,500.00	\$3,244.50
Revenue GO Club House(613)	\$7,000.00	\$210.00	\$0.00	\$0.00	\$4,070.50	\$3,500.00	\$7,570.50
Revenue Go Equipment (613)	\$14,000.00	\$875.00	\$0.00	\$0.00	\$10,618.75	\$5,000.00	\$15,618.75
Blackduck HRA Levy					\$7,401		

Totals \$214,436.04 \$79,709.36 \$650.00 \$33,995.12 \$50,378.22 \$184,676.37 \$304,249.15

Bond Maturity Dates:	Description:	Balance After 2023 Payments:
2/1/2022	2006A Go Bond (307)	\$0.00
1/1/2024	2009A Go Bond (309)	\$16,246.88
2/1/2022	Industrial Lane Loan (311)	\$0.00
2/1/2035	Water Tower (601)	\$751,725.00
8/10/2024	2012 Golf Equip & Club House (613)	\$10,390.00
2/1/2025	4th Street Sewer (314)	\$26,735.00
8/20/2046	Water (Main & Summit) (320)	\$169,720.00
2/1/2024	Sewer (Main & Summit) (602 & 317)	\$5,727.28
2/1/2029	Frontage/Pine Ave (325)	\$31,082.72
2/1/2025	2016 Golf Equipment (613)	\$29,225.00
3/1/2031	2020 Golf Cart Shed (613)	\$7,381.75
3/1/2031	2020 Golf Cart Shed (613)	\$30,000.00
2/1/2042	2021 Go Bond (609)	\$736,585.00
2/1/2031	USDA Loan #09 Skid Steer (318)	\$23,842.00
1/1/2025	TCF Bank Lease (609)	\$19,172.97
1/13/2025	GM Financial Lease (101-43100)	\$28,475.16
2/15/2025	CAT Financial Lease (101-43100)	\$21,645.16
10/1/2026	TCF Bank Lease (613) carts	\$44,010.00
2/1/2028	2022 Golf Rough Mower (613)	\$16,550.15
		\$1,968,514.07

General Fund

Levy:

Total Golf Debt:
\$137,556.90

Total Liquor Debt:
\$755,757.97

Total Water Debt:
\$921,445.00

Total Sewer Debt:
\$48,709.16

Total Street Debt:
\$105,045.04

\$50,378.22
does not include interim interest
 \$308,564.00
includes License Center
 \$358,942.22
updated 9/14/2022

Property Tax Levy History:		
2018	\$221,400.00	Certified
2019	\$252,138.00	Certified
2020	\$303,411.00	Certified
2021	\$305,866.00	Certified
2022	\$341,159.00	Certified
2023	\$358,942.22	Proposed

5.0% Option B
 includes funding for library acquisition/sales
 2012 golf debt 50% funded by liquor sales

2023 GO BONDS
 Budgeting 2023 P/I Payments
 Utilizing 2022 Special Assessments

	Principle Payments	Interest	County Fees	Specials	Property Tax	Revenue	P & I
GO ImpBond (307)				\$6,075.58		\$0.00	\$0.00
Refunding (309)	\$15,000.00	\$946.88	\$650.00	\$0.00	\$17,426.72	\$0.00	\$17,426.72
Intra Loan (311)							
Rural Water (314)	\$11,000.00	\$855.00	\$0.00	\$449.92	\$9,116.38	\$3,000.00	Fund (602) \$12,566.30
Intra Loan (325)	\$5,303.39	\$1,084.65	\$0.00	\$5,968.47	\$0.00	\$0.00	\$6,579.68
Revenue GO (601)	\$45,000.00	\$15,487.50	\$0.00	\$0.00	\$0.00	\$60,487.50	\$63,511.88
Revenue Go (320)	\$4,000.00	\$1,540.00	\$0.00	\$13,644.63	\$0.00	\$0.00	\$5,706.20
Rural Water (317 & 602)	\$17,000.00	\$417.25	\$0.00	\$7,856.52	\$0.00	\$9,560.73	Fund (602) \$17,939.77
Go Bond 2022A Temporary	\$0.00	\$43,448.33	\$0.00	\$0.00	\$23,990.56	\$19,457.77	Using Cash in 2022 \$43,448.33
Go Bond 2020A USDA	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TCF National Bank Lease (609)	\$12,947.95	\$1,359.55	\$0.00	\$0.00	\$0.00	\$15,022.88	\$15,022.88
Revenue 2021A Go Bond (609)	\$30,000.00	\$10,675.00	\$0.00	\$0.00	\$0.00	\$42,708.75	\$42,708.75
USDA Loan#09 Skid Steer (352)	\$3,406.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,406.00 Levy
CAT Financial Tractor Lease (101)	\$10,822.58	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,822.58 Levy
GM Financial Lease (101)	\$12,491.89	\$1,745.69	\$0.00	\$0.00	\$0.00	\$0.00	\$14,237.58 Levy
TCF Bank Lease (613)	\$14,670.00	\$0.00	\$0.00	\$0.00	\$0.00	\$14,670.00	\$14,670.00
Intra Loan Shed (613)	\$5,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,000.00	\$5,000.00
Intra Loan Shed (613)	\$812.88	\$305.12	\$0.00	\$0.00	\$0.00	\$1,118.00	\$1,118.00
Internal Loan Rough Mower (613)	\$2,981.35	\$669.39	\$0.00	\$0.00	\$0.00	\$3,650.74	\$3,650.74
Revenue GO Equip (613)	\$3,000.00	\$90.00	\$0.00	\$0.00	\$3,244.50	\$0.00	\$3,244.50
Revenue GO Club House(613)	\$7,000.00	\$210.00	\$0.00	\$0.00	\$7,570.50	\$0.00	\$7,570.50
Revenue Go Equipment (613)	\$14,000.00	\$875.00	\$0.00	\$0.00	\$10,618.75	\$5,000.00	\$15,618.75
Blackduck HRA Levy					\$7,401		

Totals \$214,436.04 \$79,709.36 \$650.00 \$33,995.12 \$55,378.22 \$179,676.37 \$304,249.15

Bond Maturity Dates:	Description:	Balance After 2023 Payments:
2/1/2022	2006A Go Bond (307)	\$0.00
1/1/2024	2009A Go Bond (309)	\$16,246.88
2/1/2022	Industrial Lane Loan (311)	\$0.00
2/1/2035	Water Tower (601)	\$751,725.00
8/10/2024	2012 Golf Equip & Club House (613)	\$10,390.00
2/1/2025	4th Street Sewer (314)	\$26,735.00
8/20/2046	Water (Main & Summit) (320)	\$169,720.00
2/1/2024	Sewer (Main & Summit) (602 & 317)	\$5,727.28
2/1/2029	Frontage/Pine Ave (325)	\$31,082.72
2/1/2025	2016 Golf Equipment (613)	\$29,225.00
3/1/2031	2020 Golf Cart Shed (613)	\$7,381.75
3/1/2031	2020 Golf Cart Shed (613)	\$30,000.00
2/1/2042	2021 Go Bond (609)	\$736,585.00
2/1/2031	USDA Loan #09 Skid Steer (318)	\$23,842.00
1/1/2025	TCF Bank Lease (609)	\$19,172.97
1/13/2025	GM Financial Lease (101-43100)	\$28,475.16
2/15/2025	CAT Financial Lease (101-43100)	\$21,645.16
10/1/2026	TCF Bank Lease (613) carts	\$44,010.00
2/1/2028	2022 Golf Rough Mower (613)	\$16,550.15
		\$1,968,514.07

General Fund

Levy:

Total Golf Debt:
\$137,556.90

Total Liquor Debt:
\$755,757.97

Total Water Debt:
\$921,445.00

Total Sewer Debt:
\$48,709.16

Total Street Debt:
\$105,045.04

\$55,378.22
does not include interim interest
 \$308,564.00
 includes License Center
 \$363,942.22
 updated 9/14/2022

Property Tax Levy History:		
2018	\$221,400.00	Certified
2019	\$252,138.00	Certified
2020	\$303,411.00	Certified
2021	\$305,866.00	Certified
2022	\$341,159.00	Certified
2023	\$363,942.22	Proposed

6.3% Option A
 includes funding for library acquisition/sales
 2012 golf debt 100% funded by tax levy

City of Blackduck			
2023 Total Net Tax Capacity:		\$407,306.00	
Levy:			
General Revenue	\$318,564.00	Option D	
2009 Refunding	\$17,426.72		
Blackduck HRA Levy	\$7,401.00		
2014A Disp Sys Bond	\$9,116.38		
2012 Go Bond Golf	\$10,815.00		
2016 Go Bond Golf	\$10,618.75		
	\$373,941.85		\$373,941.85
(Mill) Rate:			92%
Estimated Market Value:			\$100,000.00
Homestead Exclusion:			
1st 76,000 of EMV:	\$76,000.00		
	40%		
	\$30,400		
Remainder	\$24,000		
	9%		
	\$2,160		
Homestead Exclusion:	\$28,240	(28,240)	
Taxable Market Value			\$71,760
Homestead Class Rate			1%
Net Tax Capacity			\$718
City of Blackduck Tax			\$659
Levy increase over prior yr:	8.8%		

City of Blackduck			
2023 Total Net Tax Capacity:		\$407,306.00	
Levy:			
General Revenue	\$298,564.00	Option C	
2009 Refunding	\$17,426.72		
Blackduck HRA Levy	\$7,401.00		
2014A Disp Sys Bond	\$9,116.38		
2012 Go Bond Golf	\$5,815.00		
2016 Go Bond Golf	\$10,618.75		
	\$348,941.85		\$348,941.85
(Mill) Rate:			86%
Estimated Market Value:			\$100,000.00
Homestead Exclusion:			
1st 76,000 of EMV:	\$76,000.00		
	40%		
	\$30,400		
Remainder	\$24,000		
	9%		
	\$2,160		
Homestead Exclusion:	\$28,240	(28,240)	
Taxable Market Value			\$71,760
Homestead Class Rate			1%
Net Tax Capacity			\$718
City of Blackduck Tax			\$615
Levy increase over prior yr:	2.2%		

City of Blackduck			
2023 Total Net Tax Capacity:		\$407,306.00	
Levy:			
General Revenue	\$308,564.00	Option B	
2009 Refunding	\$17,426.72		
Blackduck HRA Levy	\$7,401.00		
2014A Disp Sys Bond	\$9,116.38		
2012 Go Bond Golf	\$5,815.00		
2016 Go Bond Golf	\$10,618.75		
	\$358,941.85		\$358,941.85
(Mill) Rate:			88%
Estimated Market Value:			\$100,000.00
Homestead Exclusion:			
1st 76,000 of EMV:	\$76,000.00		
	40%		
	\$30,400		
Remainder	\$24,000		
	9%		
	\$2,160		
Homestead Exclusion:	\$28,240	(28,240)	
Taxable Market Value			\$71,760
Homestead Class Rate			1%
Net Tax Capacity			\$718
City of Blackduck Tax			\$632
Levy increase over prior yr:	5.0%		

City of Blackduck			
2023 Total Net Tax Capacity:		\$407,306.00	
Levy:			
General Revenue	\$308,564.00	Option A	
2009 Refunding	\$17,426.72		
Blackduck HRA Levy	\$7,401.00		
2014A Disp Sys Bond	\$9,116.38		
2012 Go Bond Golf	\$10,815.00		
2016 Go Bond Golf	\$10,618.75		
	\$363,941.85		\$363,941.85
(Mill) Rate:			89%
Estimated Market Value:			\$100,000.00
Homestead Exclusion:			
1st 76,000 of EMV:	\$76,000.00		
	40%		
	\$30,400		
Remainder	\$24,000		
	9%		
	\$2,160		
Homestead Exclusion:	\$28,240	(28,240)	
Taxable Market Value			\$71,760
Homestead Class Rate			1%
Net Tax Capacity			\$718
City of Blackduck Tax			\$641
Levy increase over prior yr:	6.3%		

2023 Property Tax 5-year Comparison

	2018	2019	2020	2021	2022	2023 - Option A	2023 - Option B	2023 - Option C	2023 - Option D
Net Tax Capacity	\$257,458.00	\$300,416.00	\$301,958.00	\$336,639.00	\$344,156.00	\$407,306.00	\$407,306.00	\$407,306.00	\$407,306.00
Levy Amount	\$170,868.00	\$179,372.00	\$224,964.00	\$230,148.00	\$256,009.00	\$308,564.00	\$308,564.00	\$298,564.00	\$318,564.00
Total Debt Amount	\$50,723.00	\$72,594.00	\$78,444.00	\$75,718.00	\$85,150.00	\$55,377.00	\$50,378.00	\$50,378.00	\$55,377.00
Mill Rate	86.00%	84.00%	100.00%	91.00%	99.00%	89.00%	88.00%	86.00%	92.00%
Sample Tax	\$617.00	\$602.00	\$721.00	\$652.00	\$711.00	\$641.00	\$632.00	\$615.00	\$659.00

Approx. NTC Increase over previous year:	14.30%	0.51%	10.30%	2.18%	15.50%
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CITY OF BLACKDUCK RESOLUTION NO: 2022-21

RESOLUTION APPROVING PROPOSED 2022 TAX LEVY, COLLECTABLE IN 2023

BE IT RESOLVED, by the City Council of the City of Blackduck, County of Beltrami, Minnesota, that the following sums of money be levied for the current year, collectible in 2023, upon the taxable property in the City of Blackduck, for the following purposes:

Total levy \$_____

BE IT ALSO RESOLVED, by the City Council of the City of Blackduck, that the Truth N Taxation Hearing be held on December 5th, 2022 at 6:10 p.m. in the Council Chamber at Blackduck City Hall.

The City Administrator is hereby instructed to transmit a certified copy of this resolution to the county auditor of Beltrami County, Minnesota.

Adopted by the City Council on September 26th, 2022.

Maxwell Gullette, Mayor

Christina Regas – City Administrator