



AGENDA

Blackduck City Council Meeting

6:00 PM - Monday, December 8, 2025
 City Hall, 8 Summit Drive, Blackduck MN

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|--|---------|
| 1. CALL TO ORDER | |
| a. Roll Call | |
| b. Pledge of Allegiance | |
| 2. APPROVAL OF AGENDA | |
| 3. CONSENT AGENDA | |
| <i>All items listed under the Consent Agenda, unless removed from the Consent Agenda shall be approved by one Council motion.</i> | |
| a. November 10, 2025 Blackduck City Council Regular Council Meeting Minutes Council - Nov 10 2025 - Minutes - Pdf | 5 - 10 |
| b. November 20, 2025 KRLS Board Meeting Packet including September 18, 2025 Minutes 2025-11-20 KRLS Board Meeting - PACKET - COMPRESSED | 11 - 64 |
| c. November 19, 2025 Blackduck Planning Commission Meeting Minutes Minutes 11192025 | 65 - 66 |
| d. November 24, 2025 Blackduck City Council Meeting Work Session Minutes Council - Work Session - Nov 24 2025 - Minutes - Pdf | 67 - 69 |
| e. December 4, 2025 Public Safety Committee Meeting Minutes Public Safety 12042025 | 70 - 71 |
| f. November 2025 Fund Balance Report and Budgeted & Recommended Transfers November 2025 Fund Balance Report | 72 |
| g. November 2025 Bill Report November 2025 Bill Report | 73 - 74 |
| h. November 2025 Sewer Income Statement November 2025 Sewer Income Statement | 75 |
| i. November 2025 Water Income Statement November 2025 Water Income Statemetn | 76 |
| j. November 2025 Pine Tree Park Income Statement November 2025 Pine Tree Park Income SStatement | 77 |
| k. November 2025 Lakeview Cemetery Income Statement Novebmer 2025 Lakeview Cemetery Income Statement | 78 |
| l. November 2025 Golf Course Income Statement November 2025 Golf Income Statement | 79 |

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| m. | November 2025 Liquor Store Income Statement November 2025 Liquor Store income statements | 80 |
| n. | November 2025 Blackduck DMV Income Statement November 2025 DMV Office Income Statement | 81 |
| o. | October 2025 LG216 Lawful Gambling Monthly Rent Report - Blackduck Fire Relief Association LG216 Blackduck Fire Relief Gambling Rent 112025 | 82 |
| p. | Final Approval - November 2025 Business Credit Card Payment November 2025 CC payment | 83 - 84 |
| q. | Final Approval - November 2025 EFT Disbursements for City of Blackduck payrolls supporting MN Statute §471.38 subd. 3 (3a) November EFT | 85 - 88 |
| r. | Final Approval - October 2025 Supplemental Bills October 2025 Supplemental Bill Batch | 89 - 90 |
| s. | Final Approval - 2025 Fire Aid & Supplemental Aid Fire Aid | 91 |
| t. | Final Approval - December 2025 Property Tax Statement 2025 Dec Tax Statement | 92 - 96 |
| u. | Final Approval - DVS No Fee Payment - City of Blackduck DMV - Aug.-September 2025 No-fee Transactions by Fee Amount Aug-Sept2025 | 97 - 98 |
| v. | Final Approval - Clarity Glass Quote for Services - Blackduck Public Library Clarity Glass | 99 - 100 |
| w. | Final Approval - General Corporate License(s) - Northern Amusement 2026-01; 2026-02; 2026-03 2026 Business Licenses | 101 - 106 |
| x. | Final Approval - 2026-01 3.2 Liquor & Strong Wine License - Blackduck Bowling Lanes 2026-01 Liquor & Wine License - Blackduck Bowling Lanes Blackduck Bowling Lanes 2026 Liquor License Application | 107 - 122 |
| y. | Final Approval - 2026 Waste Removal Contract - Jon's Refuse Solutions, Inc. JOn's Quote 2026City of Blackduck Quote | 123 |
| z. | Final Approval - 2026 Contract for Services - City of Blackduck and Township and Range, LLC for Municipal Rental Code Inspection Services Blackduck Contract for Rental Inspection Services 2026 | 124 - 125 |
| aa. | Final Approval - City of Blackduck MN Paid Leave Personnel Policy - Effective January 1, 2026 Minnesota Paid Leave Policy 2026 | 126 - 128 |
| ab. | Final Approval - MOU between City of Blackduck and International Union of Operating Engineers Local #49 - MN Paid Leave premium contribution rate for 2026 Union Paid Leave contribution MOU | 129 - 130 |
| ac. | Final Approval - Blackduck Fire Relief Investment Report Card for year ending | 131 - 133 |

2024

[2024 Investment Report Card Cover Sheet](#)
[Blackduck 2024 Report Card](#)

- ad. Final Approval - November 2025 City of Blackduck Analytics Report 134 - 135
blackduckmn.com
[City of Blackduck GA4 Report](#)
- ae. Final Approval - November 2025 New Hires Report 136
[November 2025 new hires](#)
- af. Final Approval - 2026 LPHE Retailer & LPHE Retailer License - Blackduck 137 - 138
Municipal Liquor Store
[LicenseReportV14 20251208 085644](#)
[SiteLicenseReport 20251208 085710](#)
- 4. 2025 TRUTH IN TAXATION PUBLIC HEARING - CHRISTINA REAS, CITY ADMINISTRATOR
(Mayor Gullette to close the regular council meeting and open the Truth in Taxation public meeting.)
 - a. 2025 Truth in Taxation Public Hearing Presentation Report - 139 - 163
[2025 Truth N Taxation presentation report](#)
[General Fund Budgets Revenue and Expenditures for 2026](#)
[Go Bonds v6 Master](#)
- 5. BLACKDUCK FORUM
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.
- 6. REPORTS OF COMMITTEES AND CITY STAFF
 - 6.1. Public Works Report - Mike Schwanke, Public Works Director
 - 6.2. Liquor Store Report - Shawnda Lahr, Director of Liquor Operations
 - 6.3. Library Report - Kelly Hanks, Head Librarian
 - a. Approval Needed - The Library Store Quote #945042 - FF&E (does not include shelving) 164 - 165
[945042 rev 12 03](#)
 - b. Council Input Requested - Blackduck Library Logo/Design Concepts - Pinnacle Marketing 166 - 168
[Library Concepts](#)
[Revised Concepts](#)
[REvised Concepts 2](#)
 - c. Council Consideration - Blackduck Community Library Shelving Design & Quote - The Library Store 169 - 186
[Blackduck Community Library Design Document \(3\)](#)
[944032 Furniture List rev 11 26 \(1\)](#)
[Project Budget worksheet](#)
- 7. ADMINISTRATOR'S REPORT
 - a. Council Consideration - Blackduck Lions Club - Discussion regarding Lions

Duck Restoration Project

- b. Approval Needed - Resolution 2025-20 - Resolution adopting a schedule of fees and charges for various services, licenses, and permits for the City of Blackduck Minnesota for 2026 187 - 190
[2025-20 Resolution Adopting a schedule of fees and charges for 2026](#)
 - c. Approval Needed - Resolution 2025-21 - Resolution approving Final 2025 Tax Levy, Collectable in 2026 191 - 192
[2025-21 Resolution approving final 2025 Tax levy, collectable in 2026 BlackduckFnlLevyForm 2026](#)
 - d. Council Consideration - Resolution 2026-01 DRAFT - Resolution of annual appointments and designations for 2026 193 - 197
[2026-01 - Resolution of annual appointments and designations for 2026](#)
 - e. December 18, 2025 1pm Public Safety Committee Meeting - City Hall
 - f. December 24, 2025 Blackduck City Hall and DMV Closed @ Noon for Christmas Eve
 - g. December 25, 2025 Blackduck City Hall and DMV closed for Christmas Day
 - h. January 1, 2026 - Blackduck City Hall and DMV Closed for New Year's Day
 - i. January 3, 2026 @ 6pm - Blackduck City Council Regular Meeting
 - j. January 8, 2026 @ 1pm - Public Safety Committee Meeting - City Hall
8. MAYOR AND/OR COUNCIL MEMBER REPORTS
9. COMMUNITY EVENTS/GOOD THINGS HAPPENING
10. ADJOURNMENT



MINUTES

Council Meeting

6:00 PM - Monday, November 10, 2025
City Hall, 8 Summit Drive, Blackduck MN

The Council of the City of Blackduck was called to order on Monday, November 10, 2025, 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 Laurie Hamilton, and Council member Ronald Fredrickson

COUNCILORS EXCUSED: Councilor Donald Johnson

STAFF PRESENT: City Administrator Christina Regas, Public Works Director Mike Schwanke, and Director of Liquor Operations Shawnda Lahr

OTHERS PRESENT: Pat & Steve Addler, Blackduck Community Food Shelf; Kelli and Julie Juelson, Blackduck Kids Ice Fishing Derby; Demita Passley, SBA; Matthew Jedlicka, BDC; and Kayla Schmisney Planning Commissioner

1. CALL TO ORDER

- a. Roll Call
Roll Call was taken by those present to the meeting.
- b. Pledge of Allegiance
Mayor Gullette led the meeting with the pledge of allegiance.

2. APPROVAL OF AGENDA

- a.

Nicholas Seitz moved to approve the agenda as presented Laurie Hamilton seconded the motion.

Carried 4 to 0

| | |
|--------------------|-----|
| Maxwell Gullette | For |
| Nicholas Seitz | For |
| Laurie Hamilton | For |
| Ronald Fredrickson | For |

3. CONSENT AGENDA

All items listed under the Consent Agenda, unless removed from the Consent Agenda shall be approved by one Council motion.

- a. October 6, 2025 Blackduck City Council Public Hearing Minutes
- b. October 6, 2025 Blackduck City Council Regular Council Meeting Minutes
- c. October 20, 2025 Blackduck City Council Work Session Minutes

- d. October 26, 2025 Blackduck Library Board & Friends of the Library Board Meeting Minutes
- e. October 2025 Fund Balance Report and recommended transfers
- f. ~~October 2025 Bill Report~~
- g. October 2025 Sewer Income Statement
- h. October 2025 Water Income Statement
- i. October 2025 Pine Tree Park Income Statement
- j. October 2025 Lakeview Cemetery Income Statement
- k. October 2025 Golf Course Income Statement
- l. October 2025 Liquor Store Income Statement
- m. October 2025 Blackduck DMV Income Statement
- n. September 2025 LG216 Lawful Gambling Monthly Rent Report - Blackduck Fire Relief Association
- o. Final Approval - October 2025 Business Credit Card Payment
- p. Final Approval - October 2025 EFT Disbursements for City of Blackduck payrolls supporting MN Statute §471.38 subd. 3 (3a)
- q. Final Approval - August 2025 Local Option Sales Tax Report - City of Blackduck
- r. Final Approval - September 2025 Supplemental Bills
- s. Final Approval - 2026 MV Credit Agricultural
- t. Final Approval - MPCA Petroleum Storage Tank Release - Bogarts Repair & Recovery Inc. 317 Main St. N
- u. Final Approval - Amendment to City/Township Road Maintenance Agreement - Final Signatures
- v. Final Approval - Subsequent Auditor Invoice - Miller McDonald
- w. Final Approval - Blackduck Fire Relief Association - 2024 Financial & Investment Reporting Entry (FIRE-24)
- x. Final Approval - 2026 Pond Cleaning Contract - Melissa's Cleaning
- y. Final Approval - Notice of Rate Change State Water User Fee
- z. Final Approval - October 2025 New Hires
- aa. Final Approval - City of Blackduck & Blackduck Fire Relief Association Pension Accounting Report 2025 GASB 68 for the City & 2024 GASB 67 for the Relief Association
- ab. Final Approval - September 2025 Local Option Sales Tax Report - City of Blackduck

Laurie Hamilton moved to approve the consent agenda removing item 'F' for further discussion
 Nicholas Seitz seconded the motion.

Carried 4 to 0

| | |
|--------------------|-----|
| Maxwell Gullette | For |
| Nicholas Seitz | For |
| Laurie Hamilton | For |
| Ronald Fredrickson | For |

- ac. Removed Consent Agenda Items for further discussion - F. October 2025 Bill Report

Council member Fredrickson asked for clarification of payment to Lossing Excavating noting a large amount. Schwanke and Regas report the payment was for street materials (aggregate) not actual excavating.

Ronald Fredrickson moved to approve removed consent item 'F' - October Bill Report Nicholas Seitz seconded the motion.

Carried 4 to 0

| | |
|--------------------|-----|
| Maxwell Gullette | For |
| Nicholas Seitz | For |
| Laurie Hamilton | For |
| Ronald Fredrickson | For |

4. BLACKDUCK FORUM

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.

a. no one was present for the Blackduck Forum.

5. REPORTS OF COMMITTEES AND CITY STAFF

5.1. PUBLIC WORKS REPORT - MIKE SCHWANKE, PUBLIC WORKS DIRECTOR

5.1.1. Approval Needed - Wellhead Protection Plan for City of Blackduck

Nicholas Seitz moved to approve the Wellhead Protection Plan for the City of Blackduck Ronald Fredrickson seconded the motion.

Carried 4 to 0

| | |
|--------------------|-----|
| Maxwell Gullette | For |
| Nicholas Seitz | For |
| Laurie Hamilton | For |
| Ronald Fredrickson | For |

5.1.2. Report of Public Works

Schwanke reports October was a slow month closing up summer projects with flushing hydrants and sweeping streets also needing repairs to the Controller on the Forestry Lift station. Regas states there are lights at the Wayside Rest are not working. Schwanke states repairs will be worked on this week. Regas states Beltrami Electric Coop team members will put up the City Holiday lights next week. Nothing further.

5.2. LIQUOR STORE REPORT - SHAWNDA LAHR, DIRECTOR OF LIQUOR OPERATIONS

5.2.1. Liquor Report

Lahr reports the staff has been very busy being severely short staffed and having little applicants to hire. Lahr states the kitchen hours have been

reduced to account for the staffing issues. There have been two new off-sale clerks hired but still looking for a full-time cook. Lahr states because of the change of traffic towards more restaurant sales the bar will now serve coffee and provide Irish Coffee etc. as an option. Lahr reports NEI Bottling replaced their ice machine as they provide the machine and there have been more repairs to the flat-top griddle in October. Lahr sees a replacement in the future and would like to move to propane if possible. Lahr states pull-tab rent will be important to the department to off-set payroll in 2026. Lahr says the bar has seen an increase in pop sales and decrease in liquor/beer because of the traffic change.

5.3. LAW ENFORCEMENT REPORT - JOSHUA ARHART, INTERIM POLICE CHIEF

5.3.1. Council Information - 2024 vs. 2025 Blackduck Police Department Call Report YTD 10/24/2025 & Request for Safety Committee Meeting

Regas reports on the call report for 2025 and comparison to 2024 noting a closer gap of shared calls between Blackduck and Beltrami County. Regas further requests a Public Safety committee meeting prior to the work session to meet with Sheriff Riggs to discuss staffing and response on calls with Officer Amsden resignation. Regas states if Riggs cannot make it to the committee meeting Regas will request Riggs attend the next work session.

5.4. LIBRARY REPORT - KELLY HANKS, HEAD LIBRARIAN

5.4.1. Report -

Regas reports the library project is moving forward with new flooring in the next weeks. Regas further reports the local option sales tax revenue is one-third received and anticipates the .5% sales tax may sunset after Q2 2026. Regas reports FFE has been identified and is waiting on ordering until carpeting is completed. Regas states requesting quotes on new shelving from a library vendor.

6. ADMINISTRATOR'S REPORT

a. Council Consideration - Donation request Blackduck Area Kids Ice Fishing Derby - Kelli Juelson

Kelli Juelson reports the 2025 was larger than the first year with over 60 bikes given away. Julie Juelson requests the City a donation for bikes for this years event. Regas reports the last donation the City purchased two bikes and helmets for older children and donated those items. Regas recalls the City spent up to \$650 for those donations.

Nicholas Seitz moved to purchase and donate two bicycles and helmets not to exceed \$800 to Blackduck Area Kids Ice Fishing event Ronald Fredrickson seconded the motion.

Carried 4 to 0

| | |
|--------------------|-----|
| Maxwell Gullette | For |
| Nicholas Seitz | For |
| Laurie Hamilton | For |
| Ronald Fredrickson | For |

b. Council Consideration - Donation request Blackduck Community Food Shelf - Steve Addler

Steve and Pat Addler presented on behalf of the Blackduck Community Food Shelf. Addler reports developing a local food shelf after the Bemidji Food Shelf seperating

from their organization. Addler states the local food shelf is now working with the Grand Forks Food Shelf to order their own food and setting up their own location in the Evangelical Free Church. Addler reports having a separate location with a refrigerator and freezer but will need funding monthly to buy food from Grand Forks. Addler reports the food shelf will operate the fourth Tuesday of the Month to provide food. Addler reports although being housed in the church the organization would love to have a larger location. Addler states buying the food from the Grand Forks food bank at very reduced costs. Addler states in October the food shelf had 80 families drive through for donations from all over the area including Bagely. Addler states the United Way provided a nice donation to the food shelf. Addler estimates it will cost the food shelf an average of \$1000 - \$1500 a month to feed the families that use the food shelf. Addler states the local grocery store has been asked to help with food drives and the school has helped and will continue to help.

Nicholas Seitz moved to approve a donation of \$800 to the Blackduck Community Food Shelf Laurie Hamilton seconded the motion.

Carried 4 to 0

| | |
|--------------------|-----|
| Maxwell Gullette | For |
| Nicholas Seitz | For |
| Laurie Hamilton | For |
| Ronald Fredrickson | For |

- c. U.S. Small Business Administration - Disaster Relief to MN Businesses, Private nonprofits, and residents affected by the storms and high winds - Lane Davis
Demita Passley was present for Lane Davis to present the opportunity for disaster relief to MN Businesses after the June 22, 2025 storms noting the funding is available to apply for until December 1, 2025 for home owners and July 2, 2026 for business owners. Passley will provide contact information and flyers for the public to take.
- d. Approval Needed - Resolution 2025-19 - Resolution adopting a meeting schedule for 2026

Nicholas Seitz moved to approve Resolution 2025-19 a Resolution adopting a meeting schedule for 2026 Laurie Hamilton seconded the motion.

Carried 4 to 0

| | |
|--------------------|-----|
| Maxwell Gullette | For |
| Nicholas Seitz | For |
| Laurie Hamilton | For |
| Ronald Fredrickson | For |

- e. Approval Needed - 2026 Special & Enterprise Revenue Fund Operating Budgets (Cemetery, Pine Tree Park, Water, Wastewater, Liquor, and Golf)

Laurie Hamilton moved to approve the 2026 Special & Enterprise Funds operating budgets for 2026 Ronald Fredrickson seconded the motion.

Carried 4 to 0

Maxwell Gullette For
Nicholas Seitz For
Laurie Hamilton For
Ronald Fredrickson For

- f. November 11, 2025 - City of Blackduck Offices Closed in Observance of Veteran's Day
- g. November 19, 2025 - Blackduck Planning Commission Meeting
- h. November 24, 2025 - Blackduck City Council Work Session
- i. November 27, 2025 - Blackduck City Offices Closed in Observance of Thanksgiving Day
- j. November 28, 2025 - Blackduck City Hall Closed
- k. December 8, 2025 - Blackduck City Council Regular Meeting
- l. December 8, 2025 6:15pm - 2025 City of Blackduck Truth in Taxation Public Hearing

7. MAYOR AND/OR COUNCIL MEMBER REPORTS

- a. Mayor Gullette asked to have the schedule of the Noon Whistle looked into noting hearing inconsistencies from residents.

8. COMMUNITY EVENTS/GOOD THINGS HAPPENING

- a. Council member Fredrickson recommends attending the Veteran's Day Program and Blackduck School on November 11 @ 5:30pm for dinner and concert @ 7pm.

Mayor Gullette states Truck or Treat went well and was well attended.

9. ADJOURNMENT

- a.

Nicholas Seitz moved to adjourn the meeting at 7:09pm Laurie Hamilton seconded the motion.

Carried 4 to 0

Maxwell Gullette For
Nicholas Seitz For
Laurie Hamilton For
Ronald Fredrickson For

City Administrator, Christina Regas

Maxwell Gullette, Mayor

Closed Session: The Kitchigami Regional Library Board will go into closed session during the meeting on November 20, 2025, scheduled to begin at 6:00 p.m. at KRLS Headquarters located at 310 - 2nd St. N., Pine River, MN, as permitted by Minnesota Statute § 13D.05, subdivision 3 (a) to evaluate the performance of the KRLS Regional Director and Minnesota Statute § 13D.03 to discuss and consider labor negotiations strategy pursuant to Minnesota Statute §§ 179A.01 to 179A.25.

Kitchigami Regional Library
Board Meeting November 20, 2025, 6:00 p.m.
Kitchigami Regional Headquarters Building, Pine River, MN

A G E N D A

1. Call to order and Pledge of Allegiance
2. KRLS Oath of Office (as needed)
3. Approval of Agenda
4. Public Input
5. CLOSED SESSION: Director Evaluation
6. CLOSED SESSION: Review HR Information
7. CLOSED SESSION: Union Negotiation Updates
8. Consent Agenda
 - a. Minutes: September 18, 2025, pg. 6
 - b. Bills: September – October, 2025, pg. 11
 - c. Financial Statements: YTD 2025, pg. 17
 - d. Legacy / ACHF FY24 & FY25 Financial Reporting Form (FRF), pg. 20
 - e. Director’s Report and Circulation Statistics
9. Old Business
 - a. 2026 City County Budget Responses, pg. 22
 - b. Other
10. New Business
 - a. KRLS/AFSCME 2026-2028 Contract
 - b. Bank authorization, pg. 28
 - c. Policy updates:
 - i. Visitors in the workplace, pg. 29
 - ii. Travel & Vehicle Use, pg. 31
 - iii. Materials Use & Fees, pg. 35
 - iv. MN Paid Family Medical Leave
 - d. 2026 Updated Wage Scale Approval
 - e. CD Confirmation
 - f. Technology Proposal: Hardware Upgrades, pg. 39
 - g. Herreid & Associates Workplace Assessment Proposal, pg. 41
 - h. 2026 HQ/Regional Budgeting Requests
 - i. EAP Benefit for Employees
 - ii. HQ Facility Security Updates
 - i. 2025 Audit CLA Statement of Work, pg. 44
 - j. Other
11. Chair’s Report
12. Adjournment

Please contact Svetlana Lang at 218-587-2171 x 224 or langs@krls.org with your attendance preference, or if you are unable to attend.

FUTURE BOARD MEETINGS

| | | |
|------------------|----------------|--------------------|
| January 15, 2026 | March 19, 2026 | May 21, 2026 |
| June 18, 2026 | July 16, 2026 | September 17, 2026 |

2025 Kitchigami Regional Library Board Members (revised 10/10/25)
Kitchigami Director Melissa Whatley (whatleym@krls.org)

BELTRAMI COUNTY

Joe Gould (County Commissioner)
Ph: 218-259-4342; E: joe.gould@co.beltrami.mn.us
Alternate: Vacant

CASS COUNTY

Scott Bruns (County Commissioner)
Ph: 218-820-6545; E: scott.bruns@casscountymn.gov
Alternate: Neal Gaalswyk (County Commissioner)
Ph: 218-839-1841; E: neal.gaalswyk@casscountymn.gov

CROW WING COUNTY

Jamie Lee (County Commissioner)
Ph: 218-866-9040; E: jamie.lee@crowwing.gov
Alternate: Steve Barrows (County Commissioner)
Ph: 218-820-8199; E: steve.barrows@crowwing.us

HUBBARD COUNTY

Tom Krueger (County Commissioner)
Ph: 218-616-4069; E: tkrueger@co.hubbard.mn.us
Alternate: Charlene Christenson (Cty Commissioner)
Ph: 218-616-2181; E: christenson@co.hubbard.mn.us

WADENA COUNTY

Murlyn Kreklau (County Commissioner)
Ph: 218-837-5352; Cell: 218-639-2011
E: murlyn.kreklau@co.wadena.mn.us
Alternate: Ron Noon
Ph: 218-639-0797; E: ron.noon@wcmn.us

CITY OF BEMIDJI

Lynn Eaton
Ph: 218-766-4722; E: lynn.eaton@ci.bemidji.mn.us
Alternate: Mark Dickinson
Ph: 218-766-9887; E: mark.dickinson@ci.bemidji.mn.us

CITY OF BLACKDUCK

Laurie Hamilton
Ph: 218-760-3920
E: laurie.hamilton@blackduckmn.com
Alternate: Donald Johnson
Ph: 651-280-9694; E: donald.johnson@blackduckmn.com

CITY OF BRAINERD

Mary Koep
Ph: 218-829-9793; E: marywaltk@icloud.com
Alternate: Vacant

CITY OF CASS LAKE

Cecil Reams
Ph: 218-335-6654; E: cgriii@msn.com
Alternate: Vacant

CITY OF LONGVILLE

Neil Tobiason
C: 763-442-5066; E: neil.tobiason@gmail.com
Alternate: Phyllis Eck
Ph: 218-539-0354; E: 1849pe@gmail.com

CITY OF PARK RAPIDS

Jeremy Engholm
Ph: 218-616-2280
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Alternate: Vacant

CITY OF PINE RIVER

Brent Norman
Ph: 218-536-0668; E: nscleaners@gmail.com
Alternate: Tamara Hansen
Ph: 218-587-2440; E: mayor@cityofpineriver.org

CITY OF WADENA

George Deiss
Ph: 218-639-2097; E: gdeiss@wadena.org
Alternate: Mark Lunde
Ph: 218-639-5662; E: mlunde@wadena.org

CITY OF WALKER

Ph: _____; E: _____
Alternate: Jerecho Worth
Ph: 218-209-5899; E: jworth@ci.walker.mn.us

2025 KITCHIGAMI REGIONAL LIBRARY BOARD COMMITTEES

(Revised 6/16/2025)

Board Officers

| | |
|------------|----------------|
| Chair | Tom Krueger |
| Vice-Chair | Murlyn Kreklau |
| Treasurer | George Deiss |
| Secretary | Brent Norman |

BUDGET COMMITTEE

Tom Krueger, Chair
Joe Gould
Murlyn Kreklau
Jamie Lee
Scott Bruns

PERSONNEL / UNION NEGOTIATION COMMITTEE

Tom Krueger, Chair
Murlyn Kreklau
Jeremy Engholm

AUDIT COMMITTEE

Tom Krueger, Chair
George Deiss

OUTREACH COMMITTEE

Committee of the Whole

STRATEGIC PLANNING / POLICY COMMITTEE

Tom Krueger, Chair
Lynn Eaton
Brent Norman

INTERNET / ELECTRONIC RESOURCES COMMITTEE

Tom Krueger, Chair
Brent Norman
Joe Gould

EXTERNAL BOARDS

NORTHERN LIGHTS LIBRARY NETWORK

Governing Board Members:

Delegates: Joe Gould
George Deiss

NWLlinks

Delegate: Director Melissa Whatley

Kitchigami Regional Library

Oath of Office Policy

Policy

This policy establishes the text of the oath of office that must be taken by all members of the Kitchigami Regional Library board of trustees and the administration of that oath.

Oath

"I do swear to support the constitutions of the United States and of this state; to discharge faithfully the duties of this office to the best of my judgment and ability; to represent the library both to the people and to the governing officials; to see that adequate funds are obtained for good library service; to promote the best possible use of all library resources in the area; to improve existing library service to those not previously served."

Administration

1. The Oath of Office will be administered by the KRLS Director to all members of the board of trustees at the first meeting of the board in each **new calendar year, following the election of the board's officers.**
2. The Oath of Office will be administered to each member of the board whose term of office begins during the calendar year at the first regular **board meeting following the member's appointment.**

(adopted by KRLS Board 5/20/04; first administered at that meeting)

KRLS 2025 Director Performance Evaluation Summary

In a closed session during the November 20, 2025, regular board meeting, the KRLS Board reviewed Library Director Evaluation materials received and compiled by KRLS Board Chair Tom Krueger for 2025 director performance. Director Melissa Whatley received an overall average score of _____. The KRLS Board returned from closed session and voted in open session to set the 2026 wage rate for Director Melissa Whatley at \$_____ per hour effective 1/1/2026.

Signed,

Tom Krueger, KRLS Board Chair

Melissa Whatley, KRLS Director

**Kitchigami Regional Library System
Board Meeting, September 18, 2025, 6:00 p.m.
Kitchigami Headquarters Building, Pine River, MN**

Board members present: Jeremy Engholm (Park Rapids), Scott Bruns (Cass Co.), Brent Norman (Pine River), George Deiss (Wadena), Tom Krueger (Hubbard Co.), Jamie Lee (Crow Wing Co.), Mary Koep (Brainerd), Murlyn Kreklau (Wadena), Neil Tobiason (Longville)

Board members present by interactive technology: Joe Gould (Beltrami Cty.), Cecil Reams (Cass Lake), Donald Johnson (Blackduck, alt.), Lynn Eaton (Bemidji)

Board members absent: Char Moore (Walker)

Others present, non-voting: In-Person: Admin Asst. Svetlana Lang, Judy Schrupp, Mary Beth Durham, Sherilyn Warren, Carol Christensen, Melissa Dingman, Allison Royce, Terria Rohloff, Troy Bauch (AFSCME Council 65), Members of the public (approx. 20)

Interactive Technology: KRLS Director Melissa Whatley, Tami Beto (HQ Tech Manager), Dan Touchette, Kim Hyatt, Megan Lysford, Jess BRN, Nancy Huckstead, Val McCormic, Denise Johnson, knwal, Kelly Hanks, Cora Willenbring, Christian BRN, Sue Oliver, schultzj, jennea v, JHeinrich, Thomas Royce.

Tom Krueger called the meeting to order at 6:00 p.m. and requested participation in reciting the Pledge of Allegiance.

KRLS Oath of Office None.

Approval of Agenda Chair Krueger requested to add Item 7j -- Network and Hardware Upgrade Projects and Item 7k -- Closed Session for the whole board.

Motion by Mary Koep, seconded by Jeremy Engholm, to approve the agenda and two additional items. Roll call vote was taken.

Yes: In-person – Scott Bruns, George Deiss, Jeremy Engholm, Mary Koep, Murlyn Kreklau, Tom Krueger, Jamie Lee, Brent Norman, Neil Tobiason; via Zoom -- Lynn Eaton, Joe Gould, Cecil Reams. Donald Johnson – did not vote due to technical difficulties. **Motion carried unanimously.**

Public Input Three members of the public spoke to the board: Sherilyn Warren, Bemidji Public Library Branch Manager and KRLS NW Regional Manager; Mary Beth Durham, Brainerd Public Library; Judy Schrupp, KRLS Headquarters.

Consent Agenda

It was noted that there had been an error in the meeting minutes for July 17, 2025, and that Brent Norman was not in attendance at that meeting.

Motion by George Deiss, seconded by Scott Bruns, to approve the consent agenda Items A-D.

- a. Minutes: July 17 and July 24, 2025**
- b. Bills: July – August 2025**
- c. Financial Statements: 2025 YTD**
- d. Director’s Report**

Roll call vote was taken. Yes: In-person -- Scott Bruns, George Deiss, Jeremy Engholm, Mary Koep, Murlyn Kreklau, Tom Krueger, Jamie Lee, Brent Norman, Neil Tobiason; via Zoom – Lynn Eaton, Joe Gould, Donald Johnson (typed “yes” vote using Zoom chat), Cecil Reams.

Motion carried unanimously.

Old Business --
2026 City County Budget
Responses

The board members discussed the various counties’ and cities’ responses to the 2026 budget. Joe Gould reported on the Beltrami County Board of Commissioners meeting held on 09/16/2025. Director Whatley described possible levy changes and budget options that could help the Bemidji and Blackduck branches. Chair Krueger asked that Director Whatley prepare information for the November board meeting about how the Beltrami County budget cut will affect the library.

New Business --
AFSCME Notice of Intent to
Negotiate

Troy Bauch, AFSCME Council 65 representative for KRLS, spoke regarding redacted documents received from the KRLS attorney, and stated he will be requesting un-redacted copies. He presented three Vote of No Confidence petitions which were added to the board meeting documents. There was discussion between board members and Mr. Bauch.

There was also discussion about setting a date to begin contract negotiations.

KRLS 2024 Audit Presentation
Post-audit Fund Balance
Assessment

Kristen Gould of CLA (CliftonLarsonAllen LLP) presented information about the KRLS 2024 audit and answered board member questions.

There was no motion.

FY2025 Regional Library Basic
System Support (RLBSS)
Report

Motion by Jamie Lee, seconded by Jeremy Engholm, to approve the FY2025 RLBSS Report with signatures for submission to the state.

Roll call vote was taken. Yes: In-person -- Scott Bruns, George Deiss, Jeremy Engholm, Mary Koep, Murlyn Kreklau, Tom Krueger, Jamie Lee, Brent Norman, Neil Tobiason; via Zoom – Lynn Eaton, Joe Gould, Donald Johnson (typed), Cecil Reams. **Motion carried unanimously.**

- FY2025 Regional Library Telecommunications Aid (RTLA) Report **Motion by Murlyn Kreklau, seconded by Scott Bruns, to approve the FY2025 RLTA Final Report and signatures for submission to the State.** Roll call vote was taken. Yes: In-person -- Scott Bruns, George Deiss, Jeremy Engholm, Mary Koep, Murlyn Kreklau, Tom Krueger, Jamie Lee, Brent Norman, Neil Tobiason; via Zoom – Lynn Eaton, Donald Johnson (typed), Cecil Reams. Abstain: Joe Gould. **Motion carried.**
- FY2026 RLTA Application **Motion by George Deiss, seconded by Jeremy Engholm, to approve the FY2026 RLTA Application and signatures for submission to the State.** Roll call vote was taken. Yes: In-person -- Scott Bruns, George Deiss, Jeremy Engholm, Mary Koep, Murlyn Kreklau, Tom Krueger, Jamie Lee, Brent Norman, Neil Tobiason; via Zoom – Lynn Eaton, Joe Gould, Donald Johnson (typed), Cecil Reams. **Motion carried unanimously.**
- Policy Discussion **Motion by George Deiss, seconded by Jamie Lee, that the Board direct Director Whatley to arrange a meeting with the Board’s Policy Committee for the purpose of developing four KRLS policies discussed during the 07/24/25 Special Meeting. These policies are:**
 - weapons policy;
 - staff vehicle use (permissible and non-permissible);
 - administrative leave (paid and unpaid);
 - notification of the Board if an attorney should need to be hired.Roll call vote was taken. Yes: In-person -- Scott Bruns, George Deiss, Jeremy Engholm, Mary Koep, Murlyn Kreklau, Tom Krueger, Jamie Lee, Brent Norman, Neil Tobiason; via Zoom – Lynn Eaton, Joe Gould, Donald Johnson (typed), Cecil Reams. **Motion carried unanimously.**
- Policy Draft: 8.11 Materials Use and Fees **Motion by Murlyn Kreklau, seconded by George Deiss, that Policy 8.11, be sent to the Board Policy Committee for update recommendations.** Roll call vote was taken. Yes: In-person -- Scott Bruns, George Deiss, Jeremy Engholm, Mary Koep, Murlyn Kreklau, Tom Krueger, Jamie Lee, Brent Norman, Neil Tobiason; via Zoom – Lynn Eaton, Joe Gould, Donald Johnson (typed), Cecil Reams. **Motion carried unanimously.**
- 2026 Holiday Schedule **Motion by George Deiss, seconded by Jeremy Engholm, to approve the 2026 holiday schedule as presented. Motion carried unanimously.** Roll call vote was taken. Yes: In-person -- Scott Bruns, George Deiss, Jeremy Engholm, Mary Koep, Murlyn Kreklau, Tom Krueger, Jamie Lee, Brent Norman, Neil Tobiason; via Zoom – Lynn Eaton, Joe Gould, Donald Johnson (typed), Cecil Reams. **Motion carried unanimously.**
- 2026 KRLS Board Meeting Schedule **Motion by Jeremy Engholm, seconded by Jamie Lee, to approve the 2026 holiday schedule as presented. Motion carried unanimously.** Roll call vote was taken. Yes: In-person -- Scott Bruns, George Deiss, Jeremy Engholm, Mary Koep, Murlyn Kreklau, Tom Krueger, Jamie Lee, Brent Norman, Neil Tobiason; via Zoom – Lynn Eaton, Joe Gould, Donald Johnson (typed), Cecil Reams. **Motion carried unanimously.**

2026 Associate Library Service Agreements

Motion by Mary Koep, seconded by Scott Bruns, to approve the 2026 service agreements for Crosslake and Pequot Lakes.

Roll call vote was taken. Yes: In-person -- Scott Brun, George Deiss, Jeremy Engholm, Mary Koep, Murlyn Kreklau, Tom Krueger, Jamie Lee, Brent Norman, Neil Tobiason; via Zoom – Lynn Eaton, Joe Gould, Donald Johnson (typed), Cecil Reams. **Motion carried unanimously.**

Network and Hardware Upgrade Projects

Director Whatley presented upcoming network and hardware upgrade projects and requested that the Board approve the release of funds to implement them. Chair Krueger asked if a decision could be made at the November meeting after the board members have had more time to study the financial information.

Motion by Jamie Lee, seconded by Jeremy Engholm, to table a decision until the November 2025 Board meeting.

Roll call vote was taken. Yes: In-person -- Scott Brun, George Deiss, Jeremy Engholm, Mary Koep, Murlyn Kreklau, Tom Krueger, Jamie Lee, Brent Norman, Neil Tobiason; via Zoom – Lynn Eaton, Joe Gould, Donald Johnson (typed), Cecil Reams. **Motion carried unanimously.**

Closed Session

Motion by Brent Norman, seconded by Jamie Lee, to move the board meeting into closed session at 7:37 p.m.

Roll call vote was taken. Yes: In-person -- Scott Bruns, George Deiss, Jeremy Engholm, Mary Koep, Murlyn Kreklau, Tom Krueger, Jamie Lee, Brent Norman, Neil Tobiason; via Zoom – Lynn Eaton, Joe Gould, Donald Johnson (typed), Cecil Reams. **Motion carried unanimously.**

7:38 p.m. – The public portion of the meeting was closed, in-person and virtually, and all members of the public left the meeting.

7:40 p.m. – The closed session began, in-person and virtually.

Motion by George Deiss, seconded by Brent Norman, to end the closed session and re-open the public session of the meeting at 8:30 p.m.

Roll call vote was taken. Yes: In-person -- Scott Bruns, George Deiss, Jeremy Engholm, Mary Koep, Murlyn Kreklau, Tom Krueger, Jamie Lee, Brent Norman, Neil Tobiason; via Zoom – Lynn Eaton, Joe Gould, Donald Johnson (typed), Cecil Reams. **Motion carried unanimously.**

8:31 p.m. – The Closed session was ended, and members of the public were invited to return. Lynn Eaton, Donald Johnson, and Cecil Reams did not re-join the public session of the meeting.

Motion by Jeremy Engholm, seconded by Neil Tobiason, to adjourn the meeting at 8:32 p.m.

Roll call vote was taken. Yes: In-person -- Scott Bruns, George Deiss, Jeremy Engholm, Mary Koep, Murlyn Kreklau, Tom Krueger, Jamie Lee, Brent Norman, Neil Tobiason; via Zoom –Joe Gould. **Motion carried unanimously.**

Minutes respectfully submitted by Administrative Assistant Svetlana Maria Lang.

Minutes signed by Board Secretary Brent Norman _____

Date _____

KITCHIGAMI REGIONAL LIBRARY SYSTEM

CHECK REGISTER

September 10, 2025

| Check Number | Name | GL Account Title | Amount |
|--------------|----------------------------|----------------------------------|------------------|
| 29296 | ABMTECH/THE OFFICE SHOP | CONTRACT PAYMENTS | 2,450.71 |
| 29297 | AFSCME | AFSCME COUNIL 65 UNION DUES | 1,066.72 |
| 29298 | AFSCME PEOPLE | VOULUNTARY PAYROLL DEDUCTION | 8.50 |
| 29299 | AMAZON | LEGACY SUPPLIES, OFFICE SUPPLIES | 4,330.31 |
| 29300 | ARVIG | TELEPHONES | 334.50 |
| 29301 | BAKER & TAYLOR L4409322 | BOOKS | 6,363.28 |
| 29302 | BAKER & TAYLOR L4409332 | BOOKS | 214.54 |
| 29303 | BAKER & TAYLOR L4409342 | BOOKS | 385.57 |
| 29304 | BAKER & TAYLOR L4409362 | BOOKS | 14.68 |
| 29305 | CENTURY LINK | TELEPHONES | 335.14 |
| 29306 | CITY OF PINE RIVER | HQ WATER | 31.00 |
| 29307 | CLIFTON LARSEN ALLEN LLP | PROFESSIONAL SERVICES | 3,097.50 |
| 29308 | THE CROSSING ARTS ALLIANCE | LEGACY ART KITS | 8,400.00 |
| 29309 | DEERWOOD TECHNOLOGIES | NETWORK SUPPORT, DATA STORAGE | 18,199.35 |
| 29310 | DEMCO, INC. | BOOK REPAIRS | 91.31 |
| 29311 | DURHAM, MARY | EMPLOYEE REIMB | 14.42 |
| 29312 | FRETHEM, RENEE | EMPLOYEE REIMB | 74.20 |
| 29313 | GALE/CENGAGE LEARNING | BOOKS | 487.23 |
| 29314 | HALL, LAUREL | EMPLOYEE REIMB | 44.80 |
| 29315 | HANKS, KELLY | EMPLOYEE REIMB | 117.60 |
| 29316 | LAKES AREA LOCK & DOOR | BLDG REPAIR & MAINTENANCE | 215.74 |
| 29317 | LIBERTY BUSINESS SYSTEMS | COPIER LEASE/INSURANCE WADENA | 413.00 |
| 29318 | MARCO-BEMIDJI | COPIER LEASE | 112.81 |
| 29319 | MIDWEST TAPE | VIDEO/DVD/AUDIO | 643.90 |
| 29320 | MN LIBRARY ASSOCIATION | ANNUAL CONFERENCE FEES | 4,265.00 |
| 29321 | MN PEIP | HEALTH INSURANCE | 25,636.50 |
| 29322 | THE OFFICE SHOP | REMITTANCE STUB | |
| 29323 | THE OFFICE SHOP | OFFICE SUPPLIES | 7,185.09 |
| 29324 | PAUL BUNYAN COMMUNICATIONS | TELEPHONES | 108.02 |
| 29325 | PEOPLE'S SECURITY | HQ SECURITY SYSTEM | 120.00 |
| 29326 | QUINLIVAN & HUGHES | PROFESSIONAL SERVICES | 243.00 |
| 29327 | SCHULTZ, JODI | EMPLOYEE REIMB | 64.40 |
| 29328 | SPARKLE THEATRICALS | LEGACY PROGRAMMING | 721.22 |
| 29329 | US POSTAL SERVICE | POSTAGE SERVICE | 162.00 |
| 29330 | VERIZON WIRELESS | ADMIN, HOTSPOTS | 3,724.28 |
| 29331 | VERIZON | MOBILE LIBRARY-REMOTE | 65.02 |
| 29332 | WARREN, SHERILYN | EMPLOYEE REIMB | 249.20 |
| 29333 | WASTE PARTNERS | HQ GARBAGE | 75.32 |
| 29334 | MELISSA WHATLEY | MEETINGS/TRAVEL DIRECTOR | 22.40 |
| 29335 | ZOBEAN | READING PROGRAMS | 3,564.75 |
| 29336 | MINNESOTA POWER | HQ ELECTRICITY | 503.06 |
| 29337 | BLUE CROSS BLUE SHIELD | VISION INSURANCE | 134.61 |
| | | TOTAL A/P CHECK RUN | 94,290.68 |

KITCHIGAMI REGIONAL LIBRARY SYSTEM

PAYROLL CHECKS

Payroll for September 10th (August 16th through 31st)

| Pay Day | Check Numbers | Account | Amount |
|-----------|---------------|--|---------------------|
| 9/10/2025 | 51169-51251 | Direct Deposits | 64,100.28 |
| | | Paper Checks | 1,264.60 |
| | | Minnesota Withholding Tax paid | 2,489.56 |
| | | Federal Withholding Tax paid | 16,583.84 |
| | | PERA-Public Employee Retirement Association paid | 10,897.52 |
| | | Union Dues Withholding | 525.89 |
| | | Total Payroll Expense | \$ 95,861.69 |
| | | AMOUNT EXPENSED PAGE 1 | 190,152.37 |
| | | AMOUNT EXPENSED PAGE 2 | |
| | | TOTAL AMOUNT EXPENSED | |

KITCHIGAMI REGIONAL LIBRARY SYSTEM

CHECK REGISTER

October 10, 2025

| Check Number | Name | GL Account Title | Amount |
|--------------|----------------------------|----------------------------------|------------------|
| ===== | ===== | ===== | ===== |
| 26377 | AMAZON | BOOKS | 1,183.70 |
| 26378 | AMAZON | LEGACY SUPPLIES, OFFICE SUPPLIES | 1,387.45 |
| 26379 | ARVIG | TELEPHONES | 327.49 |
| 26380 | BAKER & TAYLOR L4409322 | BOOKS | 1,623.49 |
| 26381 | BAKER & TAYLOR L4409332 | BOOKS | 14.30 |
| 26382 | BAKER & TAYLOR L4409342 | BOOKS | 228.16 |
| 26383 | BLUE CROSS BLUE SHIELD | VISION INSURANCE | 134.61 |
| 26384 | CENTURY LINK | TELEPHONES | 335.14 |
| 26385 | CITY OF PINE RIVER | HQ WATER | 31.00 |
| 26386 | DEERWOOD TECHNOLOGIES | NETWORK SUPPORT, DATA STORAGE | 5,895.00 |
| 26387 | FORUM COMMUNICATIONS | NETWORK SUPPORT, DATA STORAGE | 3,378.76 |
| 26388 | GALE/CENGAGE LEARNING | Check Stub | |
| 26389 | GALE/CENGAGE LEARNING | BOOKS | 1,110.83 |
| 26390 | THE CROSSING ARTS ALLIANCE | BLDG REPAIR & MAINTENANCE | 125.00 |
| 26391 | HOOPLA | E RESOURCES | 14,999.96 |
| 26392 | HUSTON, CARRIE | MILEAGE | 42.00 |
| 26393 | KIMBER CREEK FORD | DELIVERY VAN REPAIR | 1,546.84 |
| 26394 | LIBERTY BUSINESS SYSTEMS | COPIER LEASE/INSURANCE WADENA | 413.00 |
| 26395 | MARCO-BEMIDJI | COPIER LEASE | 112.81 |
| 26396 | MARCO-WALKER | COPIER LEASE | 18.30 |
| 26397 | MIDWEST TAPE | VIDEO/DVD/AUDIO | 1,142.71 |
| 26398 | MIMITEX/REGENTS | BOOKS | 578.00 |
| 26399 | MN PEIP | HEALTH INSURANCE | 25,636.50 |
| 26400 | NWLINKS | DATA LINES | 13,176.87 |
| 26401 | PAUL BUNYAN COMMUNICATIONS | TELEPHONES | 98.64 |
| 26402 | PENWORTHY | BOOKS | 1,208.11 |
| 26403 | PINE RIVER SANITATION DIST | HQ SEWER | 48.40 |
| 26404 | VERIZON WIRELESS | ADMIN, HOTSPOTS | 80.02 |
| 26405 | WASTE PARTNERS | HQ GARBAGE | 75.32 |
| 26406 | MELISSA WHATLEY | MEETINGS/TRAVEL DIRECTOR | 43.40 |
| 26407 | YOUR FINANCIAL SOLUTION | BOOKKEEPING SERVICES | 1,950.00 |
| | | TOTAL A/P CHECK RUN | 76,945.81 |

KITCHIGAMI REGIONAL LIBRARY SYSTEM

PAYROLL CHECKS

Payroll for October 10th (September 16th through 31st)

| Pay Day | Check Numbers | Account | Amount |
|------------|---------------|--|---------------------|
| ===== | ===== | ===== | ===== |
| 10/10/2025 | 51330-51408 | Direct Deposits | 61,218.78 |
| | | Paper Checks - NONE | |
| | | Minnesota Withholding Tax paid | 2,645.89 |
| | | Federal Withholding Tax paid | 16,797.80 |
| | | PERA-Public Employee Retirement Association paid | 10,706.87 |
| | | Union Dues Withholding | 593.24 |
| | | Total Payroll Expense | \$ 91,962.58 |
| | | | |
| | | AMOUNT EXPENSED PAGE 1 | 168,908.39 |
| | | AMOUNT EXPENSED PAGE 2 | |
| | | TOTAL AMOUNT EXPENSED | |

KITCHIGAMI REGIONAL LIBRARY SYSTEM

CHECK REGISTER

October 25, 2025

| Check Number | Name | GL Account Title | Amount |
|--------------|---|---|------------------|
| 26408 | AMAZON BOOKS | BOOKS | 162.11 |
| 26409 | AMAZON OFFICE | CUSTODIAL SUPPLIES, LIBRARY SUPPLIES | 81.37 |
| 26410 | ARVIG PK | TELEPHONES | 56.58 |
| 26411 | BAKER & TAYLOR L4409322 | BOOKS | 256.02 |
| 26412 | BAKER & TAYLOR L4409342 | BOOKS | 19.30 |
| 26413 | BRANDT-LOER, AUDREY ELISSA | KITS 2 OF 12 | 480.00 |
| 26414 | CANON | COPIER LEASE/INSURANCE WK & PR | 157.88 |
| 26415 | CHRISTENSEN, CAROL | REIMB: MLA & ALL STAFF DAY | 388.34 |
| 26416 | DEERWOOD TECHNOLOGIES | NETWORK SUPPORT, DATA STORAGE | 8,898.75 |
| 26417 | DIAMOND BUILT | RICHARD LEVI SAWYER/LAWN CARE | 700.00 |
| 26418 | EGELHOF, KATHERINE | REIMB: MLA & ALL STAFF DAY | 392.04 |
| 26419 | FLATEN, ANGIE | REIMB: MLA | 97.70 |
| 26420 | FRENZEL, JACQUELINE | REIMB: ALL STAFF DAY | 151.20 |
| 26421 | FRETHEM, RENEE | REIMB: MLA & ALL STAFF DAY | 314.00 |
| 26422 | CENGAGE LEARNING | Remittance stub | |
| 26423 | CENGAGE LEARNING | BOOKS | 115.17 |
| 26424 | GOODALE-HANSEN, CYNTHIA | REIMB: ALL STAFF DAY | 134.40 |
| 26425 | GRAIFE/CHRISTENSEN, LISA | REIMB: ALL STAFF DAY | 140.00 |
| 26426 | HANKS, KELLY | REIMB: MLA & ALL STAFF DAY | 445.69 |
| 26427 | HUGO'S FAMILY MKT | WATER | 20.00 |
| 26428 | HUSTON, CARRIE | REIMB: MLA & ALL STAFF DAY | 315.20 |
| 26429 | JARDINE, LOGAN & O'BRIEN PLLP | EMPLOYMENT INVESTIGATION | 8,514.10 |
| 26430 | MARTIN, TAMMY | TRAINING | 60.20 |
| 26431 | MIDWEST TAPE | BOOKS | 762.36 |
| 26432 | MINNESOTA POWER | HQ ELECTRICITY | 486.63 |
| 26433 | NCPCERS GROUP LIFE INSURANCE | LIFE INSURANCE | 256.00 |
| 26434 | NORENBERG, BETHANY | REIMB: ALL STAFF DAY | 117.60 |
| 26435 | OFFICE SHOP | OFFICE SUPPLIES: HQ | 134.01 |
| 26436 | PERMACARD | 5000 SMALL KEYTAG | 1,436.92 |
| 26437 | QUINLIVAN & HUGHES, PA | UNION NEGOTIATIONS | 2,754.00 |
| 26438 | SCHULTZ, JODI | REIMB: MLA | 136.50 |
| 26439 | SHAW, ELIZABETH | REIMB: ALL STAFF DAY | 49.70 |
| 26440 | TBS/TODAY'S BUSINESS SOLUTIONS INC | ANNUAL LICENSE FEE & MAINT: 6/16/25-6/15/26 | 3,575.00 |
| 26441 | TDS TELECOM | PHONES, ADMINISTRATION | 94.29 |
| 26442 | TDS TELECOM | PHONES, ADMINISTRATION | 24.29 |
| 26443 | TDS TELECOM | PHONES, PINE RIVER LIBRARY | 27.50 |
| 26444 | TOUCHETTE, DAN | REIMB: MLA | 136.00 |
| 26445 | WARREN, SHERILYN | REIMB: MLA & ALL STAFF DAY | 182.01 |
| 26446 | WILLENBRING, LEANN | REIMB: MLA & ALL STAFF DAY | 273.65 |
| 26447 | XCEL ENERGY | HQ NATURAL GAS SVC | 43.78 |
| | **VERIZON HAS A CREDIT BALANCE** | | |
| | | TOTAL A/P CHECK RUN | 32,390.29 |

2ND RUN: CHECK REGISTER

October 25, 2025

| Check Number | Name | GL Account Title | Amount |
|--------------|-----------------------------|----------------------------|-----------------|
| 26448 | BALKO, CHRISTIAN | REIMB: MLA | 98.20 |
| 26449 | CROSSING ARTS ALLIANCE | 840 "STAMP" KITS | 2,940.00 |
| 26450 | GUNSOLUS-HOLZWORTH, ANNAMAE | REIMB: ALL STAFF DAY | 24.85 |
| 26451 | VISA CC | SEPT.15-OCT.14, 2025 | 3,411.15 |
| 26452 | ZBASNIK, STACEY | REIMB: MLA | 176.40 |
| | | TOTAL A/P CHECK RUN | 6,650.60 |

3RD RUN: CHECK REGISTER

October 30, 2025

| Check Number | Name | GL Account Title | Amount |
|--------------|---------------|-----------------------------------|-----------------|
| 26453 | AFSCME CO 65 | AFSCME COUNIL 65 UNION DUES: SEPT | 1,181.52 |
| 26454 | AFSCME PEOPLE | VOULUNTARY PAYROLL DEDUCTION | 8.50 |
| | | TOTAL A/P CHECK RUN | 1,190.02 |

KITCHIGAMI REGIONAL LIBRARY SYSTEM

PAYROLL CHECKS

Payroll for October 25th (October 1st through October 15th)

| Pay Day | Check Numbers | Account | Amount |
|------------|---------------|--|----------------------|
| 10/24/2025 | 51410-51493 | Direct Deposits | 66,516.72 |
| | 51480, 51477 | Paper Checks | 423.31 |
| | | Minnesota Withholding Tax paid | 2,819.65 |
| | | Federal Withholding Tax paid | 18,138.90 |
| | | PERA-Public Employee Retirement Association paid | 11,537.19 |
| | | Union Dues Withholding | 623.74 |
| | | Total Payroll Expense | \$ 100,059.51 |
| | | TOTAL AMOUNT EXPENSED | 140,290.42 |

VISA PINE RIVER STATE BANK

August 15-Sept 14 2025

| 3728 | | 0773 | | | | | |
|------------|---------------|----------------|-----------------|-----|-----------------|------------------------|----------|
| DATE | VAL M. | DATE | MELISSA | PO# | Vendor | Description | Acct |
| 8/19/25 | 101.64 | 8/23/25 | 53.98 | | Holiday Station | Gas for Mobile Library | 5410.040 |
| 8/28/25 | 112.55 | 8/29/25 | 45.98 | | Holiday Station | Gas for VAN | 5410.020 |
| 9/4/25 | 98.44 | 9/1/25 | 182.43 | | Zoom | Virtual Meetings | 6222.010 |
| 9/13/25 | 116.30 | 9/4/25 | 1,932.00 | | SFM | Work Comp Experts | 6006.010 |
| VAL | 428.93 | MELISSA | 2,214.39 | | | | |

| 8002 | | 4889 | | | | | |
|----------------|---------------|-----------------|--------------|-----|----------|-----------------------|----------|
| DATE | RICHARD | DATE | STEVE | PO# | Vendor | Description | Acct |
| 8/13/25 | 50.12 | | | | | | 6222.010 |
| 8/15/25 | 50.50 | | | | | | |
| 8/18/25 | 50.73 | | | | | | |
| 8/20/25 | 49.71 | | | | | | |
| 8/22/25 | 50.16 | | | | | | |
| 8/25/25 | 53.02 | | | | | | |
| 8/27/25 | 49.39 | | | | | | 5620.000 |
| 9/2/25 | 47.71 | | | | | | 5620.000 |
| 9/3/25 | 52.53 | SVETLANA | - | | | | |
| 9/5/25 | 54.34 | | | | | | |
| 9/8/25 | 50.18 | | | | | | |
| 9/9/25 | 38.16 | | | | | | |
| 9/10/25 | 51.22 | 8/28/25 | 34.32 | | Cenex | Gas for staff vehicle | 6222.01 |
| 9/12/25 | 52.10 | 8/29/25 | 8.51 | | Cenex | Gas for staff vehicle | 6222.01 |
| | | 9/11/25 | 1.42 | | Marathon | Gas for staff vehicle | 6222.01 |
| | | 9/12/25 | 33.5 | | Cenex | Gas for staff vehicle | 6222.01 |
| | | | | | | | 6222.01 |
| | | | | | | | 6222.01 |
| RICHARD | 699.87 | ALLISON | 77.75 | | | | |

| CARD | ACCT | DESCRIPTION | AMOUNT |
|---------|-----------|------------------------|-----------------|
| VAL | 5410.040 | GAS FOR MOBILE LIBRARY | 428.93 |
| RICHARD | 5310.020 | GAS FOR DELIVERY VAN | 699.87 |
| ALLISON | 6222.010 | ADMIN TRAVEL | 77.75 |
| MELISSA | 6006.010 | W/C INSURANCE | 1,932.00 |
| MELISSA | 5655.000 | ADMIN SOFTWARE | 182.43 |
| MELISSA | 5410.040 | GAS FOR MOBILE LIBRARY | 53.98 |
| MELISSA | 5310.020 | GAS FOR DELIVERY VAN | 45.98 |
| MELISSA | 5,310.010 | TOTAL | 3,420.94 |

VISA

VISA PINE RIVER STATE BANK

Sept.15-Oct.14, 2025

3728

0773

| DATE | VAL M | DATE | MELISSA | PO# | Vendor | Description | Acct |
|---------------|---------------|----------------|-----------------|-------|------------------------|-----------------------------------|----------|
| 9/18/25 | 90.65 | 9/29/25 | (169.99) | | Costco | Legacy Trailer Prgm RETURN canopy | 5620.000 |
| 9/27/25 | 116.69 | 10/1/25 | 182.43 | | Zoom | Admin Software | 5655.000 |
| 10/9/25 | 116.66 | 10/10/25 | 1,727.77 | 12250 | Best Western St. Cloud | MLA/split by branch & PO#12250 | 6222.... |
| 10/14/25 | 84.74 | 10/13/25 | 365.06 | | SQ:3rd St Mkt | Lunch /STAFF DAY | 5625.000 |
| | | 10/13/25 | 29.59 | | Subway | Lunch /STAFF DAY | 5625.000 |
| VAL M. | 408.74 | MELISSA | 2,134.86 | | | | |

8002

4889

| DATE | RICHARD | DATE | TAMI | PO# | Vendor | Description | Acct |
|----------------|---------------|-----------------|-----------------|-----|---------------------------|------------------|----------|
| 9/15/25 | 50.91 | | | | | | |
| 9/17/25 | 48.74 | TAMI | | | | | |
| 9/22/25 | 47.90 | | | | | | |
| 9/22/25 | 58.05 | | | | | | |
| | | | | | | 2568 | |
| 9/24/25 | 51.82 | DATE | SVETLANA | PO# | Vendor | Description | Acct |
| 9/26/25 | 51.99 | | | | | | |
| 9/29/25 | 48.47 | SVETLANA | | | | | |
| 10/1/25 | 51.07 | | | | | | |
| 10/3/25 | 49.74 | | | | | | |
| | | | | | | 8746 | |
| 10/6/25 | 50.37 | DATE | ALLISON | PO# | Vendor | Description | Acct |
| 10/8/25 | 46.21 | 9/16/25 | \$15.77 | | Cenex 371 Pine River | Gas/MENAHGA | 6222.010 |
| 10/10/25 | 43.08 | 10/7/25 | \$17.98 | | Cenex 371 Pine River | Gas/MLA | 6222.010 |
| | | 10/8/25 | \$97.76 | | SQ:Arroy, St. Cloud | Meal/MLA | 6222.010 |
| | | 10/9/25 | \$45.52 | | Kohinoor Grill, St. Cloud | Meal/MLA | 6222.010 |
| RICHARD | 598.35 | 10/10/25 | \$12.96 | | Holiday Station, Rice | Coffee/snack/MLA | 6222.010 |
| | | 10/10/25 | \$39.58 | | Holiday Station, Rice | Gas/MLA | 6222.010 |
| | | 10/10/25 | \$39.63 | | Erbert&Gerberts, Sartell | Meal/MLA | 6222.010 |
| | | ALLISON | \$269.20 | | | | |

| CARD | ACCT | DESCRIPTION | AMOUNT |
|---------|----------|-------------------------|-----------------|
| VAL M | 5410.040 | GAS FOR MOBILE LIBRARY | 408.74 |
| RICHARD | 5310.020 | GAS FOR DELIVERY VAN | 598.35 |
| MELISSA | 5620.000 | RETURNED CANOPY: COSTCO | (169.99) |
| MELISSA | 5655.000 | Zoom for Brd Meetings | 182.43 |
| MELISSA | 5625.000 | LUNCH: STAFF DAY | 394.65 |
| MELISSA | 6222.110 | BEST WESTERN: MLA | 314.14 |
| MELISSA | 6222.190 | BEST WESTERN: MLA | 471.21 |
| MELISSA | 6222.120 | BEST WESTERN: MLA | 314.14 |
| MELISSA | 6222.160 | BEST WESTERN: MLA | 314.14 |
| MELISSA | 6222.010 | BEST WESTERN: MLA | 157.07 |
| MELISSA | 6222.050 | BEST WESTERN: MLA | 157.07 |
| ALLISON | 6222.010 | ADMIN/GAS/MENAHGA | \$15.77 |
| ALLISON | 6222.010 | MLA/ADMIN | \$253.43 |
| | | TOTAL | 3,411.15 |

"STMT THRU 10/14/25"

STMT AMT DUE: 11/10/25
 3411.15
 VALIDATE DOLLARS:
 \$0.00

**KITCHIGAMI REGIONAL LIBRARY
BALANCE SHEET
October 31, 2025**

| ASSETS | | |
|---|--------------|---------------------|
| Current Assets | | |
| Petty Cash Checking PRSB | 3,201.75 | |
| Main Checking PRSB | 481,825.09 | |
| Money Market PRSB | 2,842,639.21 | |
| Special Money Market PRSB | 715,430.86 | |
| Kitchigami Endowment Fund | 137,172.90 | |
| Accounts Receivable | 1,203.00 | |
| Interest Receivable | 6,115.45 | |
| Prepaid Insurance | 7,565.03 | |
| Prepaid Health Insurance | 22,966.28 | |
| Prepaid Materials | 42,228.35 | |
| Investment - Certificates of Deposit | 584,491.08 | |
| | | 4,844,839.00 |
| TOTAL Current Assets | | |
| Fixed Assets | | |
| Land | 30,000.00 | |
| Buildings | 650,368.00 | |
| A/D Buildings | (362,107.36) | |
| Vehicles | 276,876.21 | |
| A/D Vehicles | (167,678.32) | |
| Furniture, Fixtures, and Equipment | 182,009.16 | |
| A/D Furniture, Fixtures, and Equipment | (149,899.73) | |
| Legacy Equipment | 1,269.00 | |
| A/D Legacy Equipment | (1,269.00) | |
| Shared Collections | 304,967.67 | |
| Book/Contents-HQ | 648.07 | |
| Book, Mobile Library | 398,743.83 | |
| A/D Books | (491,450.82) | |
| Intangible Assets | 19,916.00 | |
| Accumulated Amortization | (19,916.33) | |
| Sound, Mobile Library | 35,279.55 | |
| Video, Mobile Library | 159,716.64 | |
| | | 867,472.57 |
| TOTAL Fixed Assets | | |
| TOTAL ASSETS | | 5,712,311.57 |
| Current Liabilities | | |
| Accounts Payable | 83,502.79 | |
| Accounts Payable Salaries | 66,505.57 | |
| Health & Dental W/H Payables | (0.04) | |
| PERA Life Insurance Withholding Payable | (128.00) | |
| Union Dues W/H Payable | 627.99 | |
| Deferred Revenue | 201,742.30 | |
| | | 352,250.61 |
| TOTAL Current Liabilities | | |
| TOTAL LIABILITIES | | 352,250.61 |
| CAPITAL | | |
| Investment in Fixed Assets | 737,943.15 | |
| C/F Building Repair & Maintenance Reserve | 287,767.53 | |
| C/F Automation, HQ Reserve | 393,601.90 | |
| R/F ARR Branch Reserves | 247,426.89 | |
| C/F Capital Appropriation Fund | 701,683.13 | |
| C/F Accounting Software Reserve | 26,255.60 | |
| C/F Summer Reading Program Reserve | 30,578.45 | |
| C/F Sue Tricker Memorial Outreach Reserve | 169,086.94 | |
| C/F Outreach Reserve | 3,560.15 | |
| C/F Vehicle Reserve | 76,094.38 | |
| C/F Gates Grants Reserve | 19,819.47 | |
| C/F County Levy Buydown Reserve | 257,384.00 | |
| C/F Crow Wing County Reserve | 124,581.85 | |
| R/F Donations Reserve | 129,213.82 | |
| C/F Health Insurance Reserve | 100,000.00 | |
| C/F Hoopla Overage Reserve | 220,000.00 | |
| C/F Endowment MN Community Fund | 137,172.27 | |
| FUND BALANCE, General Funds | 2,465,268.21 | |
| Year-to-Date Earnings | (767,376.78) | |
| | | 5,360,060.96 |
| TOTAL LIABILITIES & CAPITAL | | 5,712,311.57 |

**KITCHIGAMI REGIONAL LIBRARY
INCOME STATEMENT
2025**

| | January | February | March | April | May | June | July | August | September | October | November | December | Year-to-Date |
|--------------------------------------|-----------|------------|-----------|------------|------------|-------------|------------|-----------|------------|------------|----------|----------|--------------|
| STATE AND FEDERAL FUNDS | | | | | | | | | | | | | |
| State RLBS | | 278,802.17 | | | | | 92,934.06 | | 284,923.54 | 284,923.53 | | | 941,582.30 |
| State RLTA Priority 1 | | 36,105.65 | 1,1773.75 | 11,773.76 | | (48,287.66) | | | | | | | 11,565.50 |
| State MN LINKS | | | | | | | | | | | | | |
| State RLTA Priority 2 | | 49,480.24 | | | | 24,740.15 | | | 12,035.22 | | | | 86,255.61 |
| NW-LINKS Library System Funds | | | | | | | | | | | | | |
| Misc. State Funds | | | | | | | | | | | | | |
| Legacy Funds | | 11,773.76 | | | 11,773.75 | 23,547.51 | 92,934.06 | | 23,926.55 | 11,625.78 | | | 94,421.10 |
| Misc. State Funds | | 376,161.82 | 11,773.75 | 11,773.76 | 11,773.75 | | | | 370,885.31 | 296,549.31 | | | 1,133,625.51 |
| TOTAL STATE AND FEDERAL FUNDS | | | | | | | | | | | | | |
| COUNTY GOVERNMENTS | | | | | | | | | | | | | |
| Beltrami County | | | | 243,075.00 | 218,862.50 | 254,563.50 | | | | | | | 218,862.50 |
| Cass County | | | | 131,334.00 | 74,282.50 | | | | | | | | 243,075.00 |
| Crow Wing County | | | | | | | | | | | | | 254,563.50 |
| Hubbard County | | | | | | | | | | | | | 131,334.00 |
| Wadena County | | | | 374,409.00 | 295,155.00 | 254,563.50 | | | | | | | 74,282.50 |
| TOTAL COUNTY GOVERNMENTS | | | | | | | | | | | | | |
| CITY GOVERNMENTS | | | | | | | | | | | | | |
| Bemidji | | | | 74,875.00 | | | | | | | | | 74,875.00 |
| Blackduck | | | | 10,190.00 | | | | | | | | | 10,190.00 |
| Brainerd | | | | 10,030.00 | | 40,545.00 | | | | | | | 40,545.00 |
| Cass Lake | | | | 6,127.50 | | | | | | | | | 6,127.50 |
| Longville | | | | 15,260.00 | | 27,000.00 | | | | | | | 10,030.00 |
| Park Rapids | | | | 9,362.50 | 46,132.50 | | | | | | | | 6,127.50 |
| Pine River | | | | 125,845.00 | 46,132.50 | | | | | | | | 27,000.00 |
| Wadena | | | | | | | | | | | | | 15,260.00 |
| Walker | 8,750.00 | | | | | | | | | | | | 46,132.50 |
| TOTAL CITY GOVERNMENTS | 8,750.00 | | | | | | | | | | | | 46,132.50 |
| AUTOMATION RR | | | | | | | | | | | | | |
| Bemidji | | | | 5,647.00 | | | | | | | | | 5,647.00 |
| Blackduck | | | | 350.00 | | | | | | | | | 350.00 |
| Brainerd | | | | 300.00 | | 4,659.00 | | | | | | | 350.00 |
| Cass Lake | | | | 289.00 | | | | | | | | | 4,659.00 |
| Longville | | | | 255.00 | | 3,601.00 | | | | | | | 300.00 |
| Park Rapids | | | | | 1,374.00 | | | | | | | | 289.00 |
| Pine River | | | | | | | | | | | | | 3,601.00 |
| Wadena | | | | 406.00 | | | | | | | | | 255.00 |
| Walker | | | | 7,247.00 | 1,374.00 | 67,545.00 | | | | | | | 3,601.00 |
| TOTAL AUTOMATION RR | | | | | | | | | | | | | 1,374.00 |
| OTHER INCOME | | | | | | | | | | | | | |
| Interest | 7,882.80 | 6,678.14 | 5,258.42 | 5,055.36 | 5,765.51 | 12,357.78 | 7,487.67 | 7,117.21 | 4,550.48 | 4,595.54 | | | 66,748.91 |
| Endowment Income | | | 5,480.91 | | | | | | | | | | 5,480.91 |
| NLLN Grants | | | 7,500.00 | | | | | | | | | | 7,500.00 |
| Donations Region Wide | 3,230.17 | 8,600.00 | 1,850.00 | 1,850.00 | 303,925.08 | 800.00 | 2,982.54 | 3,758.67 | 1,000.00 | 2,572.00 | | | 326,290.92 |
| Branch Sales & Fees | 1,229.94 | 2,541.89 | 2,030.49 | 2,388.12 | 2,228.22 | 2,737.77 | 2,000.00 | 2,508.98 | 2,836.94 | 2,135.93 | | | 23,620.82 |
| Branch Other Income | 9.95 | 853.95 | | 7.00 | 7.00 | 23.00 | 2.00 | | 61.10 | | | | 957.00 |
| Inter Library Loan | 67.00 | 45.00 | 55.00 | 15.00 | 30.00 | 15.00 | 69.99 | | | 45.00 | | | 341.99 |
| Miscellaneous | | 1,415.74 | 3.00 | 81.00 | 3,035.00 | | | | | | | | 4,524.74 |
| Over/Short | (0.02) | 8.06 | (0.86) | 12.00 | 0.41 | | (19.49) | (0.04) | | (1.00) | | | 6.79 |
| TOTAL OTHER INCOME | 12,419.84 | 20,142.78 | 20,881.96 | 9,401.48 | 314,991.22 | 15,943.28 | 10,522.71 | 13,384.82 | 8,446.52 | 9,347.47 | | | 435,484.08 |
| TOTAL INCOME | 32,943.59 | 396,304.60 | 32,655.71 | 528,676.24 | 667,426.47 | 346,311.78 | 103,456.77 | 13,384.82 | 329,333.83 | 305,896.78 | | | 2,756,390.59 |

KITCHIGAMI REGIONAL LIBRARY
EXPENSE STATEMENT
2025

| | April | May | June | July | August | September | October | November | December | Year-to-Date |
|--|-------------------|-------------------|-------------------|---------------------|---------------------|-------------------|-------------------|----------|----------|---------------------|
| PERSONNEL | | | | | | | | | | |
| Wages and Benefits | 188,387.07 | 189,618.37 | 186,312.14 | 190,880.70 | 203,395.05 | 185,353.79 | 191,219.39 | | | 1,895,967.88 |
| Health Plan + Supplement | 28,556.06 | 28,484.25 | 28,215.04 | 28,230.33 | 28,249.65 | 29,070.29 | 27,038.29 | | | 284,917.02 |
| Training & Development | 125.00 | 3,470.27 | 210.98 | 44.75 | 10,695.36 | 554.48 | (257.85) | | | 18,155.79 |
| Hiring Ads & Interviews | 454.95 | 439.29 | 1,911.43 | 50.94 | 3,728.76 | | | | | 6,244.92 |
| TOTAL PERSONNEL | 217,543.09 | 222,012.13 | 216,649.59 | 219,226.32 | 241,740.06 | 218,357.32 | 217,999.83 | | | 2,205,285.61 |
| LIBRARY MATERIALS | | | | | | | | | | |
| Books, Collections & Processing | 40,227.52 | 23,304.04 | 13,057.75 | 9,974.22 | 13,281.12 | 12,595.93 | 4,645.89 | | | 174,280.41 |
| Video/DVD/Sound | 4,970.00 | 6,710.48 | 1,827.99 | 577.30 | 867.48 | | | | | 24,858.36 |
| Periodicals | | | (13,793.39) | (679.54) | | | | | | 13,614.64 |
| Hot Spots | 43,481.86 | 717.99 | 923.09 | 1,100.08 | 854.42 | 395.78 | 14,999.90 | | | 6,560.69 |
| E-Resources | (9,331.93) | 167.99 | 47,983.54 | 29,153.92 | 3,150.00 | 35,662.78 | | | | 250,183.68 |
| Data Based Platforms | | | 49,998.98 | 40,125.98 | 18,153.02 | 48,654.49 | 19,645.79 | | | 23,193.07 |
| TOTAL LIBRARY MATERIALS | 79,347.45 | 30,900.50 | 49,998.98 | 40,125.98 | 18,153.02 | 48,654.49 | 19,645.79 | | | 490,690.85 |
| LIBRARY OPERATIONS | | | | | | | | | | |
| Postage/Water Rental | 1,200.00 | 704.00 | 240.00 | 607.10 | 15.60 | 406.07 | 760.00 | | | 5,474.42 |
| Telecommunications/ML Remote | 1,662.96 | 2,202.77 | 1,107.11 | 972.84 | 1,391.47 | 4,367.54 | 732.03 | | | 16,833.63 |
| Supplies | 1,576.41 | 4,503.44 | 2,236.91 | 1,033.46 | 8,569.31 | 6,795.90 | 1,318.71 | | | 43,612.82 |
| Copier Contracts/Leases | 687.16 | 710.46 | 8,776.86 | 701.99 | 2,139.28 | 716.06 | 288.99 | | | 17,618.97 |
| Data Lines INW Links | | | 6,058.78 | | | 13,176.87 | | | | 34.00 |
| ARR Reserve Expenses | | | | | | | | | | 120,714.00 |
| Capital Grant Expense | 120,714.00 | 21,306.50 | 25,456.50 | 23,314.00 | 21,521.85 | 4,785.00 | 14,793.75 | | | 219,257.55 |
| Contracted Network Support & Software | 19,387.81 | | (2,873.47) | 410.84 | | | | | | 2,873.47 |
| Network Infrastructure | 5,746.94 | | | | | | | | | 8,837.85 |
| Technical Equipment & Supplies | 1,807.79 | | | | | | | | | 49,670.06 |
| ILS Maintenance | | | | | 43,295.06 | | 3,575.00 | | | 13,007.42 |
| Summer Reading Program | 7,752.67 | | | | 1,782.38 | | | | | 3,863.69 |
| Winter Reading Program | | | | | 1,782.37 | | | | | 261.00 |
| Promotion | | | 28.00 | | 50.99 | | | | | 599.617.09 |
| Inter Library Loans | | 50.06 | 28.00 | | | | | | | |
| TOTAL LIBRARY OPERATIONS | 160,535.74 | 29,477.23 | 43,030.69 | 27,040.23 | 80,549.31 | 30,247.44 | 21,468.48 | | | 599,617.09 |
| DELIVERY & STAFF VAN | | | | | | | | | | |
| Mileage/Route Expense | 982.37 | 530.25 | 599.95 | 761.73 | 646.86 | 745.85 | 598.35 | | | 7,423.32 |
| Insurance | | 8,080.22 | | | | | | | | 9,020.83 |
| Repairs and Maintenance/Rentals | 2,322.70 | 253.84 | 526.36 | 97.77 | | | | | | 3,200.67 |
| Capital Van Replacement Transfer | | | | | | | | | | |
| TOTAL DELIVERY & STAFF VAN | 3,305.07 | 8,864.31 | 1,126.31 | 859.50 | 646.86 | 745.85 | 598.35 | | | 19,644.82 |
| MOBILE VEHICLE, Regional Outreach | | | | | | | | | | |
| Mileage/Route Expense | 408.16 | 424.51 | 483.89 | 417.57 | 464.11 | 2,269.65 | 408.74 | | | 6,314.03 |
| Insurance | | 3,300.37 | | 1,205.97 | (578.43) | | | | | 5,182.36 |
| Repairs and Maintenance | | | | | | | | | | |
| TOTAL MOBIL LIBRARY VEHICLE | 408.16 | 3,724.88 | 483.89 | 1,623.54 | (114.32) | 2,269.65 | 408.74 | | | 11,496.39 |
| HEADQUARTERS FACILITY | | | | | | | | | | |
| Utilities | 632.42 | 1,153.41 | 143.25 | 679.92 | 673.70 | 738.42 | 105.21 | | | 7,841.78 |
| Insurance-Contents & Liability | 115.00 | 730.13 | 1,000.00 | 1,349.79 | 1,158.48 | 125.00 | 1,187.20 | | | 9,497.45 |
| Building Repair & Maintenance | 747.42 | 1,883.54 | 1,143.25 | 2,029.71 | 1,812.16 | 863.42 | 1,292.41 | | | 17,359.23 |
| TOTAL HEADQUARTERS FACILITY | 1,494.84 | 3,767.08 | 2,186.50 | 4,059.42 | 3,644.34 | 1,726.84 | 2,584.82 | | | 27,698.26 |
| KRL BOARD & ADMINISTRATION | | | | | | | | | | |
| Board Meetings | | 312.20 | 518.00 | 747.60 | | 368.20 | 2,018.15 | | | 2,496.20 |
| Special Projects | | | | | | | 2,018.15 | | | 2,018.15 |
| Legacy Fund Expenses | 10,899.42 | 15,777.54 | 22,844.95 | 47,544.34 | 27,052.22 | (1,394.38) | 3,278.61 | | | 153,912.19 |
| Membership Dues | | 65.00 | | | | | 65.00 | | | 65.00 |
| Professional Fees | 3,849.60 | 1,900.20 | | 8,523.75 | 3,340.50 | 12,450.00 | 11,268.10 | | | 44,021.15 |
| Board Insurance | | | | 3,421.00 | | | 3,421.00 | | | 3,421.00 |
| Software/Fees | 1,691.44 | 171.69 | 182.43 | 182.43 | 182.43 | 182.43 | 182.43 | | | 3,744.17 |
| TOTAL KRL BOARD | 16,440.46 | 18,226.83 | 23,542.38 | 60,419.12 | 30,575.15 | 11,696.24 | 16,747.29 | | | 209,677.86 |
| OTHER | | | | | | | | | | |
| Administration Travel | 44.80 | 75.46 | 67.20 | 33.87 | | 43.40 | | | | 421.46 |
| Associate Service Crosslake | | | | | | | | | | |
| Associate Service Pequot Lakes | | | | | | | | | | |
| Banking Fees | 5.00 | 24.00 | 5.00 | 5.00 | 6.00 | 6.00 | 6.00 | | | 112.00 |
| Miscellaneous, (Income) or Expense | | | | | | | | | | |
| Late Fees & (Discounts Saved) | | | | | | | | | | |
| TOTAL OTHER | 49.80 | 99.46 | 72.20 | 38.87 | 6.00 | 49.40 | 6.00 | | | 706.08 |
| TOTAL EXPENSES | 478,177.19 | 315,188.68 | 336,037.29 | 351,363.37 | 373,387.35 | 312,793.81 | 278,166.89 | | | 3,494,452.93 |
| TOTAL INCOME | 528,676.24 | 667,426.47 | 346,311.78 | 103,956.77 | 13,384.82 | 329,333.83 | 305,896.78 | | | 2,755,300.99 |
| EXCESS (DEFICIT) OVER EXP. | 50,499.05 | 352,237.79 | 10,274.49 | (247,906.50) | (360,000.44) | 16,540.02 | 27,729.89 | | | (738,082.34) |

STATE OF MINNESOTA - MN Department of Education
Cumulative Report

Grantee: Kitchigami Regional Library System
Fund Source: Arts and Cultural Heritage Fund - Library Legacy
Project Title: FY25
Grant ID: 8783

Return/Mail To: Deb Rose
MN Department of Education
Grant Services Division
400 NE Stinson Blvd.
Minneapolis, MN 55413

Phone: (651) 582-8853
Email: debra.rose@state.mn.us

Grant Period: 7/1/2024-6/30/2025 Grant Total: \$117,737.55
Expenditures Through: 6/30/2025 Claim Number: 3
Current Reimbursement Period Dates: 07/26/2025 Thru 09/30/2025

Financial Reporting Form
Fill in only 'current' columns. Enter actual expenditures for the period and the amount of advance 'spend down'.

| Code/Description | Grants | | | New Balance |
|---|--------------|----------|---------------|-------------|
| | Budget | Expended | Cur. Expended | |
| Other (estimate of expenses are in application) | \$117,737.55 | \$0.00 | \$52,201.37 | \$65,536.18 |
| Statewide initiative (up to 10%) | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| | \$117,737.55 | \$0.00 | \$52,201.37 | \$65,536.18 |

Amount To Be Paid \$52,201.37
Apply To Advance \$0.00
Amount To Be Paid on this request \$52,201.37

Previous Amount Remaining To Be Paid \$0.00
Outstanding Advance Amount \$0.00

Please indicate if this is a final payment. Final Payment? Yes No Any remaining funds will be cancelled if 'YES' is marked.

By signing this report, I certify to the best of my knowledge and belief that the report is true, complete, and accurate, and the expenditures, disbursements and cash receipts are for the purposes and objectives set forth in the terms and conditions of the award. I am aware that any false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil or administrative penalties for fraud, false statements, false claims or otherwise. (U.S. Code Title 18, Section 1001 and Title 31, Sections 3729-3730 and 3801-3812).

Completed By: *[Signature]* Date: 10-29-25
Authorized By: *[Signature]* Date: 10-29-25

Notes:

STATE OF MINNESOTA - MN Department of Education
Cumulative Report

Grantee: Kitchigami Regional Library System
Fund Source: Arts & Cultural Heritage - Library Legacy
Project Title: FY24

Return/Mail To: Deb Rose
MN Department of Education
Grant Services Division
400 NE Stinson Blvd.
Minneapolis, MN 55413

Phone: (651) 582-8853
Email: debra.rose@state.mn.us

Grant ID: 7019
Grant Period: 7/1/2023-6/30/2026
Grant Total: \$117,737.55
Expenditures Through: 6/30/2025
Claim Number: 7
Current Reimbursement Period Dates: 07/01/2025 Thru 07/25/2025

Financial Reporting Form
Fill in only "current" columns. Enter actual expenditures for the period and the amount of advance "spend down".

| Code/Description | Budget | | Grants | | New Balance |
|---|--------------|--------------------------------------|---------------|---------------|-------------|
| | Expended | Cur. Balance | Cur. Expended | Cur. Expended | |
| Adm Administration | \$5,886.88 | \$5,886.88 | \$5,886.88 | \$5,886.88 | \$0.00 |
| Statewide initiative (up to 10%) | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Other (estimate of expenses are in application) | \$111,850.67 | \$23,425.56 | \$88,425.11 | \$23,425.56 | \$0.00 |
| | \$117,737.55 | \$29,312.44 | \$88,425.11 | \$29,312.44 | \$0.00 |
| | | Amount To Be Paid | \$29,312.44 | | |
| | | Apply To Advance | \$0.00 | | |
| | | Amount To Be Paid on this request | \$29,312.44 | | |
| | | Previous Amount Remaining To Be Paid | \$88,425.11 | | |
| | | Outstanding Advance Amount | \$0.00 | | |

Please indicate if this is a final payment: Final Payment? Yes No Any remaining funds will be cancelled if 'YES' is marked.

By signing this report, I certify to the best of my knowledge and belief that the report is true, complete, and accurate, and the expenditures, disbursements and cash receipts are for the purposes and objectives set forth in the terms and conditions of the award. I am aware that any false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil or administrative penalties for fraud, false statements, false claims or otherwise. (U.S. Code Title 18, Section 1001 and Title 31, Sections 3729-3730 and 3801-3812).

Completed By: *Chin* 10-29-25 Date

Authorized By: *Melina Whaley* 10-29-25 Date

Notes:

9a 2026 City County Budget Updates

Action Result: That the Board review and discuss the responses received to the 2026 KRLS budget requests; that the Board approve updated budget drafts from the KRLS Budget Committee.

Reduced 2026 budget drafts have been prepared for Brainerd/Crow Wing County and for Bemidji/Blackduck/Beltrami County. Please review and approve to distribute as the official 2026 budget requests to those funding partners. A “meet me halfway” and Maintenance of Effort (MOE) version have been prepared for Beltrami County in the hopes of seeing some release of reserve funds to help support the 2026 budget, and we’ll continue to hope for this remedy to the 2026 budget season but request approval of the MOE budget at this time. Beltrami County has not confirmed the release of any additional funding at this time.

| Preliminary Levy Response Received | | | | | | |
|------------------------------------|-----------|--------------------|-------------------|------------------|------------|--|
| County | City | State-Required MOE | July Levy Request | Preliminary Levy | Difference | Notes: |
| Beltrami | | \$265,162 | \$450,760 | \$265,162 | -\$185,598 | MOE amount |
| | Bemidji | \$137,778 | \$154,250 | | | |
| | Blackduck | \$12,782 | \$20,995 | | | |
| | | \$415,722 | \$626,005 | | | |
| Crow Wing | | \$509,127 | \$557,932 | \$524,400 | -\$33,532 | 3% increase over MOE 2% increase per MK - 9/15 anticipated action |
| | Brainerd | \$116,790 | \$83,525 | \$82,712 | -\$813 | |
| | | \$625,917 | \$641,457 | | -\$34,345 | |

2026 Operating Budget Crow Wing County

Highlights County residents can access public library services 51 hours/week at Brainerd Public Library. Outreach services provided at stops in Nisswa, Garrison and Bay Lake.
 KRLS also provides funding and services to associate libraries in Crosslake and Pequot Lakes for the benefit of KRLS cardholders.

| Expense | 2024 Approved | 2025 Approved | 2026 July Draft | 2026 REDUCED |
|-----------|------------------|------------------|--------------------|--------------|
| KRL Board | \$ 850 | \$ 850 | \$ 850 | \$ 850 |

| Outreach | 2024 Approved | 2025 Approved | 2026 July Draft | 2026 REDUCED |
|---------------|------------------|------------------|--------------------|------------------|
| Operating | \$ 29,279 | \$ 26,088 | \$ 26,088 | \$ 26,088 |
| Capital | \$ - | \$ - | \$ - | \$ - |
| Total: | \$ 29,279 | \$ 26,088 | \$ 26,088 | \$ 26,088 |

Branch Library: Brainerd

| | | | | | |
|--------------------|-------------------|-------------------|-------------------|-------------------|---|
| Personnel | \$ 532,736 | \$ 553,900 | \$ 532,500 | \$ 504,900 | 2% step and 2% COLA increase |
| Communications | \$ 7,043 | \$ 7,043 | \$ 7,043 | \$ 7,043 | |
| Materials | \$ 98,310 | \$ 98,275 | \$ 94,990 | \$ 88,245 | 20% reduction in ematerials on branch budgets |
| Technical Services | \$ 28,105 | \$ 28,105 | \$ 28,105 | \$ 28,105 | |
| Delivery | \$ 720 | \$ 720 | \$ 720 | \$ 720 | |
| City KRL Board | \$ 850 | \$ 850 | \$ 850 | \$ 850 | |
| Total: | \$ 667,764 | \$ 688,893 | \$ 664,208 | \$ 629,863 | |

| | | | | |
|----------------------|-------------------|-------------------|-------------------|-------------------|
| County Total: | \$ 697,893 | \$ 715,831 | \$ 691,146 | \$ 656,801 |
|----------------------|-------------------|-------------------|-------------------|-------------------|

| | | | | | |
|-----------------------------|-------------------|-------------------|-------------------|-------------------|------|
| County Levy Request: | \$ 509,127 | \$ 509,127 | \$ 557,932 | \$ 524,400 | 3.0% |
|-----------------------------|-------------------|-------------------|-------------------|-------------------|------|

Additional Contributed Revenue

| City Levy Requests | 2024 | 2025 | 2026 | 2026 REDUCED |
|--------------------------------|--------------------|--------------------|--------------------|--------------------|
| Brainerd | \$ (79,500) | \$ (81,090) | \$ (83,525) | \$ (82,712) |
| City Levy Request Total | \$ (79,500) | \$ (81,090) | \$ (83,525) | \$ (82,712) |

| | | | | | |
|--------------------------------|--------|--------|--------|--------------------------|--|
| Transfers from reserves | -10000 | -10000 | -10000 | -10000 | From CWC Reserve for Asst. Library |
| | -50192 | -37644 | -10648 | -10648 | From County Levy Buydown reserve for CWC |
| | | -26996 | 0 | 0 | From County Levy Buydown reserve for BPL |
| | -4943 | -4943 | -4943 | -4943 | From RLTA reserve |
| | -4795 | -4795 | -12520 | -12520 | From Outreach reserve |
| | -39336 | -41236 | 0 | 0 | From KRLS General Fund |
| | | -11578 | -11578 | From Gates Grant reserve | |

2026 Operating Budget Brainerd

Highlights: The Brainerd Public Library will provide public library services for 51 hours per week.

Expense

| 2024 Approved | 2025 Approved | 2026 July Draft | \$ (34,345) 2026 REDUCED |
|------------------|------------------|--------------------|-----------------------------|
|------------------|------------------|--------------------|-----------------------------|

| | | | | |
|------------------|--------|--------|--------|--------|
| KRL Board | \$ 850 | \$ 850 | \$ 850 | \$ 850 |
|------------------|--------|--------|--------|--------|

Personnel

| | | | | | |
|----------------------------|-------------------|-------------------|-------------------|-------------------|----------------------------|
| Wages | \$ 459,336 | \$ 480,500 | \$ 459,100 | \$ 431,500 | 2% COLA, 2% step increases |
| Health Plan and Supplement | \$ 71,400 | \$ 71,400 | \$ 71,400 | \$ 71,400 | |
| Training and Development | \$ 2,000 | \$ 2,000 | \$ 2,000 | \$ 2,000 | |
| Personnel Total: | \$ 532,736 | \$ 553,900 | \$ 532,500 | \$ 504,900 | |

Communications

| | | | | | |
|------------------------------|-----------------|-----------------|-----------------|-----------------|-------------------------------|
| Postage | \$ - | \$ - | \$ - | \$ - | |
| Telecommunications | \$ 2,100 | \$ 2,100 | \$ 2,100 | \$ 2,100 | |
| Data Lines | \$ 4,943 | \$ 4,943 | \$ 4,943 | \$ 4,943 | Budgeted from RLTA P1 Funding |
| Communications Total: | \$ 7,043 | \$ 7,043 | \$ 7,043 | \$ 7,043 | |

Materials

| | | | | | |
|-------------------------|------------------|------------------|------------------|------------------|---|
| Books | \$ 53,500 | \$ 53,465 | \$ 53,465 | \$ 49,410 | |
| Audiovisual | \$ 13,000 | \$ 13,000 | \$ 13,000 | \$ 11,310 | DVD/CD/Audiobook |
| Periodicals | \$ 4,000 | \$ 4,000 | \$ 4,000 | \$ 3,000 | Newspapers/Magazine |
| Database platforms | \$ - | \$ - | \$ - | \$ - | Currently covered by HQ |
| Shared Collections | \$ 6,970 | \$ 6,970 | \$ 6,970 | \$ 6,970 | Rotating large print |
| E-materials | \$ 16,425 | \$ 16,425 | \$ 13,140 | \$ 13,140 | 20% reduction on branch budgets |
| Supplemental processing | \$ 1,000 | \$ 1,000 | \$ 1,000 | \$ 1,000 | To process donated and misc. materials. |
| Supplies | \$ 3,415 | \$ 3,415 | \$ 3,415 | \$ 3,415 | Library supplies |
| Software and licences | \$ - | \$ - | \$ - | \$ - | |
| Total Materials | \$ 98,310 | \$ 98,275 | \$ 94,990 | \$ 88,245 | |

Technical Services

| | | | | |
|----------------------------------|------------------|------------------|------------------|------------------|
| Technical Support | \$ 28,105 | \$ 28,105 | \$ 28,105 | \$ 28,105 |
| Technical Services Total: | \$ 28,105 | \$ 28,105 | \$ 28,105 | \$ 28,105 |

Delivery

| | | | | |
|---------------------------|---------------|---------------|---------------|---------------|
| Thursday delivery route | | | | |
| Operating | \$ 320 | \$ 320 | \$ 320 | \$ 320 |
| Capital (van replacement) | \$ 400 | \$ 400 | \$ 400 | \$ 400 |
| Total Delivery: | \$ 720 | \$ 720 | \$ 720 | \$ 720 |

| | | | | |
|---------------------|-------------------|-------------------|-------------------|-------------------|
| Branch TOTAL | \$ 667,764 | \$ 688,893 | \$ 664,208 | \$ 629,863 |
|---------------------|-------------------|-------------------|-------------------|-------------------|

| | | | | | |
|--------------------------|------------------|------------------|------------------|------------------|---|
| City Levy Request | \$ 79,500 | \$ 81,090 | \$ 83,525 | \$ 82,712 | initially held to 3%, 2% approved by BR local board |
| City ARR Reserve | \$ 4,659 | \$ 4,659 | \$ 4,659 | \$ 4,659 | Automation Reserve and Replacement |

| | | | | |
|---|-------------------|-------------------|-------------------|-------------------|
| Branch Costs not Paid by City Levy | \$ 543,985 | \$ 534,628 | \$ 564,162 | \$ 530,630 |
|---|-------------------|-------------------|-------------------|-------------------|

Revenue

| | | | | | |
|--|-------------|--------|--------|--------|-------------------------------|
| | \$ (4,943) | -4943 | -4943 | -4943 | Transfer from RLTA reserve |
| | \$ (39,336) | -41236 | 0 | 0 | Additional regional funding |
| | | -26996 | 0 | 0 | from CWC Levy Buydown reserve |
| | | | -11578 | -11578 | From Gates Grant reserve |

2026 Operating Budget Beltrami County

Highlights: Residents of the county can receive library services through the Bemidji Public Library and Blackduck Community Library.

| | 2024 Approved | 2025 Approved | 2026 Draft | 2026 REDUCED Meet me Halfway | 2026 REDUCED MOE |
|-----------|------------------|------------------|---------------|---------------------------------------|------------------------|
| Expense | | | | | |
| KRL Board | \$ 850 | \$ 850 | \$ 850 | \$ 850 | \$ 850 |

Outreach

| | | | | | |
|---------------|------|------|------|------|------|
| Operating | \$ - | \$ - | \$ - | \$ - | \$ - |
| Capital | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total: | \$ - | \$ - | \$ - | \$ - | \$ - |

Branch Libraries (Bemidji and Blackduck)

| | | | | | | |
|--------------------|------------|------------|------------|------------|------------|---------------|
| Personnel | \$ 533,850 | \$ 522,200 | \$ 540,050 | \$ 443,460 | \$ 349,692 | |
| Communications | \$ 9,260 | \$ 9,630 | \$ 9,730 | \$ 9,730 | \$ 9,730 | |
| Materials | \$ 67,952 | \$ 73,401 | \$ 65,993 | \$ 65,993 | \$ 70,753 | 20% reduction |
| Technical Services | \$ 25,953 | \$ 27,868 | \$ 27,868 | \$ 27,868 | \$ 27,868 | |
| Delivery | \$ 1,440 | \$ 1,440 | \$ 1,440 | \$ 1,440 | \$ 1,440 | |
| City KRL Board | \$ 1,700 | \$ 1,700 | \$ 1,700 | \$ 1,700 | \$ 1,700 | |
| Total: | \$ 640,155 | \$ 636,239 | \$ 646,781 | \$ 550,191 | \$ 461,183 | |

| | | | | | |
|----------------------|------------|------------|------------|------------|------------|
| County Total: | \$ 641,005 | \$ 637,089 | \$ 647,631 | \$ 551,041 | \$ 462,033 |
|----------------------|------------|------------|------------|------------|------------|

Revenue

City Levy Requests

| | | | | | |
|--------------------------------|--------------|--------------|--------------|--------------|--------------|
| Bemidji | \$ (146,800) | \$ (149,750) | \$ (154,250) | \$ (154,250) | \$ (154,250) |
| Blackduck | \$ (19,446) | \$ (20,380) | \$ (20,995) | \$ (20,995) | \$ (20,995) |
| City Levy Request Total | \$ (166,246) | \$ (170,130) | \$ (175,245) | \$ (175,245) | \$ (175,245) |

Preliminary Beltrami Levy:
\$265,162

| | | | | | |
|-----------------------------|------------|------------|------------|------------|------------|
| County Levy Request: | \$ 437,917 | \$ 437,725 | \$ 450,760 | \$ 346,562 | \$ 265,162 |
| | \$ - | \$ - | \$ - | \$ - | \$ - |

Additional Contributing Revenue

| | | | | | |
|-------------|-------------|-------------|-------------|-------------|---------------------------------------|
| \$ (6,410) | \$ (6,410) | \$ (6,410) | \$ (6,410) | \$ (6,410) | From RLTA reserve |
| \$ (30,432) | \$ (22,824) | \$ (15,216) | \$ (15,216) | \$ (15,216) | From County Levy Buydown Reserve |
| | | | \$ (7,608) | \$ - | From 2027 County Levy Buydown Reserve |

Additional Beltrami Funding Required:
\$ 81,400

2026 Operating Budget Bemidji

Highlights: The Bemidji branch library will require service hours adjustments without increased contributions from Beltrami County. 56 / week in 2025

| Expense | 2024 Approved | 2025 Approved | 2026 Draft | 2026 REDUCED "Meet me halfway" | 2026 REDUCED TO MOE | |
|--|------------------|------------------|---------------|--------------------------------------|---------------------------|---------------------------------------|
| KRL Board | \$ 850 | \$ 850 | \$ 850 | \$ 850 | \$ 850 | |
| Personnel | | | | | | 2% COLA, 2% Steps assumed |
| Wages | \$ 401,000 | \$ 387,500 | \$ 405,000 | \$ 326,500 | \$ 247,972 | \$ (157,028) |
| Health Plan and Supplement | \$ 71,400 | \$ 71,400 | \$ 71,400 | \$ 58,560 | \$ 43,320 | \$ (15,240) |
| Training and Development | \$ 1,900 | \$ 2,400 | \$ 2,000 | \$ 2,000 | \$ 2,000 | Reduced to match other level 4 branch |
| Personnel Total: | \$ 474,300 | \$ 461,300 | \$ 478,400 | \$ 387,060 | \$ 293,292 | |
| Communications | | | | | | |
| Postage | \$ - | \$ - | \$ - | \$ - | \$ - | Covered by HQ |
| Telecommunications | \$ 2,300 | \$ 2,600 | \$ 2,700 | \$ 2,700 | \$ 2,700 | |
| Data Lines | \$ 3,205 | \$ 3,205 | \$ 3,205 | \$ 3,205 | \$ 3,205 | Budgeted from RLTA P1 |
| Communications Total: | \$ 5,505 | \$ 5,805 | \$ 5,905 | \$ 5,905 | \$ 5,905 | |
| Materials | | | | | | |
| Books | \$ 29,500 | \$ 35,000 | \$ 30,240 | \$ 30,240 | \$ 35,000 | |
| Audiovisual | \$ 5,000 | \$ 5,000 | \$ 5,000 | \$ 5,000 | \$ 5,000 | |
| Periodicals | \$ 2,500 | \$ 2,449 | \$ 2,449 | \$ 2,449 | \$ 2,449 | |
| Database platforms | \$ - | \$ - | \$ - | \$ - | \$ - | Currently covered by HQ |
| Shared Collections | \$ 4,809 | \$ 4,809 | \$ 4,809 | \$ 4,809 | \$ 4,809 | Rotating large print |
| E-materials | \$ 12,024 | \$ 12,024 | \$ 9,620 | \$ 9,620 | \$ 9,620 | 20% reduction on branch budgets |
| Supplemental processing | \$ 1,000 | \$ 1,000 | \$ 1,000 | \$ 1,000 | \$ 1,000 | To process donated materials. |
| Supplies | \$ 3,000 | \$ 3,000 | \$ 3,000 | \$ 3,000 | \$ 3,000 | Library supplies |
| Total Materials | \$ 57,833 | \$ 63,282 | \$ 56,118 | \$ 56,118 | \$ 60,878 | |
| Technical Services | | | | | | |
| Technical Support | \$ 21,467 | \$ 23,382 | \$ 23,382 | \$ 23,382 | \$ 23,382 | |
| Technical Services Total: | \$ 21,467 | \$ 23,382 | \$ 23,382 | \$ 23,382 | \$ 23,382 | |
| Delivery | | | | | | |
| Thursday delivery route | | | | | | |
| Operating | \$ 320 | \$ 320 | \$ 320 | \$ 320 | \$ 320 | |
| Capital (van replacement) | \$ 400 | \$ 400 | \$ 400 | \$ 400 | \$ 400 | |
| Total Delivery: | \$ 720 | \$ 720 | \$ 720 | \$ 720 | \$ 720 | |
| Branch TOTAL | \$ 560,675 | \$ 555,339 | \$ 565,375 | \$ 474,035 | \$ 385,027 | \$ (180,348) |
| Total with City COVID19 Fund | | | | | | |
| Balance Offset | | | | | | |
| City Levy Request | \$ 146,800 | \$ 149,750 | \$ 154,250 | \$ 154,250 | \$ 154,250 | held to 3% levy request |
| City ARR Reserve | \$ 5,647 | \$ 5,647 | \$ 5,647 | \$ 5,647 | \$ 5,647 | Automation Reserve and Replacement |
| County Levy Requirement | \$ 410,670 | \$ 402,384 | \$ 407,920 | \$ 316,580 | \$ 227,572 | \$ (180,348) |
| Additional Contributing Revenue | | | | | | |
| | \$ (3,205) | \$ (3,205) | \$ (3,205) | \$ (3,205) | \$ (3,205) | From RLTA Reserve |

2026 Operating Budget Blackduck

Highlights:

The Blackduck Community Library will drop one hours of weekly service for 20 weekly hours total.

| | 2024 Approved | 2025 Approved | 2026 Draft | 2026 REDUCED | |
|---|------------------|------------------|---------------|-----------------|-------------------------------------|
| City KRL Board | \$ 850 | \$ 850 | \$ 850 | \$ 850 | |
| Personnel | | | | | |
| Wages | \$ 55,750 | \$ 59,500 | \$ 60,750 | \$ 55,500 | \$ (5,250.00) |
| Health Plan and Supplement | \$ 2,400 | \$ - | \$ - | \$ - | |
| Training and Development | \$ 1,400 | \$ 1,400 | \$ 900 | \$ 900 | Reduced to match other level 1 bran |
| Personnel Total: | \$ 59,550 | \$ 60,900 | \$ 61,650 | \$ 56,400 | |
| Communications | | | | | |
| Postage | \$ - | \$ - | \$ - | \$ - | Covered by HQ |
| Telecommunications | \$ 550 | \$ 620 | \$ 620 | \$ 620 | adding caller ID |
| Data Lines | \$ 3,205 | \$ 3,205 | \$ 3,205 | \$ 3,205 | Budgeted from RLTA P1 |
| Communications Total: | \$ 3,755 | \$ 3,825 | \$ 3,825 | \$ 3,825 | |
| Materials | | | | | |
| Books | \$ 6,250 | \$ 6,250 | \$ 6,250 | \$ 6,250 | |
| Audiovisual | \$ 1,100 | \$ 1,100 | \$ 1,100 | \$ 1,100 | DVD/CD/Audiobook |
| Periodicals | \$ 60 | \$ 60 | \$ 60 | \$ 60 | Newspapers/Magazine |
| Database platforms | \$ - | \$ - | \$ - | \$ - | Currently covered by HQ |
| Shared Collections | \$ 488 | \$ 488 | \$ 488 | \$ 488 | Rotating large print |
| E-materials | \$ 1,221 | \$ 1,221 | \$ 977 | \$ 977 | 20% reduction on branch budgets; fu |
| Supplemental processing | \$ 500 | \$ 500 | \$ 500 | \$ 500 | To catalog and process donated and |
| Supplies | \$ 500 | \$ 500 | \$ 500 | \$ 500 | Library supplies |
| Software and licenses | | | | | |
| Total Materials | \$ 10,119 | \$ 10,119 | \$ 9,875 | \$ 9,875 | \$ - |
| Technical Support | \$ 4,486 | \$ 4,486 | \$ 4,486 | \$ 4,486 | |
| Technical Services Total: | \$ 4,486 | \$ 4,486 | \$ 4,486 | \$ 4,486 | |
| Delivery | | | | | |
| Operating | 320 | 320 | 320 | 320 | |
| Capital | 400 | 400 | 400 | 400 | |
| Delivery Total: | 720 | 720 | 720 | 720 | |
| Branch TOTAL | \$ 79,480 | \$ 80,900 | \$ 81,406 | \$ 76,156 | \$ (5,250.00) |
| City COVID19 Fund Balance Offset | | | | | |
| City Levy Request | \$ 19,446 | \$ 20,380 | \$ 20,995 | \$ 20,995 | held to 3% levy increase |
| City ARR Reserve | \$ 350 | \$ 350 | \$ 350 | \$ 350 | Automation Reserve and Replacer |
| County Levy Requirement | \$ 56,829 | \$ 57,315 | \$ 57,206 | \$ 51,956 | |
| Additional Contributing Revenue | | | | | |
| | \$ (3,205) | \$ (3,205) | \$ (3,205) | \$ (3,205) | From RLTA Reserve |

10b Bank Authority Updates

Action Request: That the Board approve updated authority on KRLS Bank Accounts.

KRLS Administration has had some recent staff changeovers. Please review and approve the following authority levels on KRLS Bank Accounts / deposit boxes:

| <u>Staff Member</u> | <u>HQ Position</u> | <u>Account Requested</u> | <u>Authority Level Requested</u> |
|---------------------|----------------------------------|--------------------------|---|
| Melissa Whatley | Director | All | All |
| Valerie Squires | Bookkeeper – Accounts Payable | All | Banking – view only Safety Deposit Box – access PRSB Secure Upload Portal |
| _____ | Bookkeeper – Payroll | All | Banking – view only Safety Deposit Box – access PRSB Secure Upload Portal |
| Tami Beto | Technical Services Mgr. | | Safety Deposit Box – access |
| Svetlana Lang | Administrative Assistant | | Petty Cash Bank Account – Signing Authority Safety Deposit Box – access |

Please authorize removal of these names from all KRLS accounts and authority levels:

Terria Rohloff

Patricia Kline

Konnie Schiller

KITCHIGAMI REGIONAL LIBRARY SYSTEM

| | |
|--|-------------------------|
| Policy: Visitors in the Workplace | Policy Number: |
| Approved by the Board: | Revision Date: |
| Effective Date: | Number of Pages: |

Purpose:

Kitchigami Regional Library desires to be a family-friendly place of business for our employees and values an atmosphere that fosters a healthy balance between workplace obligations and family matters.

Policy:

All visitors to the library and/or library events shall abide by the Patron Behavior policy (8.13) regardless of their relationship with staff.

Occasional visits by family members should be brief to be considerate of others and to limit distractions and disruptions.

Non-KRLS staff shall not be in a KRLS building during closed hours unless permitted for Library or City business or services and approved by authorized KRLS or City staff.

Family visits shall take place in the public areas of the library unless approved by the branch manager.

Children of library staff are encouraged to use the library as patrons. KRLS staff members may not use library facilities as an alternative to childcare. Infrequent emergency situations, while other arrangements are being made, or for short periods when a child may stop to visit or wait for transportation, are acceptable. During these periods, it is the responsibility of the staff member to ensure that the child's behavior is appropriate and that the child is not disruptive to patrons and other staff.

Under no circumstances may a visitor have access to patron information or secure staff computers, files, or other data.

Applicability:

This policy applies to all KRLS employees during their hours of work in the library and/or while working at any library event.

References:

Unattended Children policy 8.19

Data Privacy, Non-Disclosure for Staff, Volunteers, and Contractors policy 2.6

Patron Behavior policy 8.13

Implementation:

DRAFT

KITCHIGAMI REGIONAL LIBRARY SYSTEM

| | |
|---------------------------------------|----------------------------|
| Policy: Travel and Vehicle Use | Policy Number: 3.14 |
| Approved by the Board: | Revision Date: |
| Effective Date: | Number of Pages: |

NOTE: This draft combines Personnel Policy 6.7 (Use of Personal Vehicle on Library Business) and Personnel Policy 3.14 (Travel).

Purpose:

The governance, administration, and operations of KRLS require travel within and outside of the five-county region. This policy establishes the use and assignment of KRLS-owned vehicles and the use of personal vehicles on KRLS business. This policy also identifies the eligible cost categories and reimbursements for travel for employees, volunteers, and Board members.

Policy:

All travel at library expense must be authorized in advance by the Regional Library Director, including staff meetings, conferences, training and professional development opportunities, state membership obligations, and other duties as assigned.

1) KRLS-owned Vehicle Use

The Director may authorize use of KRLS-owned vehicles to KRLS employees or Board members when required for official KRLS business.

KRLS-owned vehicles are to be used for official business only, with reasonable consideration for use for meals, rest stops, and other approved stops. For individuals assigned to vehicles for overnight use, stopping between work and home to perform brief personal business may be acceptable if the stop is approved in advance by the Director and is directly on route from work to the employee's residence.

All vehicle passengers must be on library business.

The following conduct shall be prohibited in KRLS vehicles:

- Personal transportation or other non-business activities
- Use or transport of alcoholic beverages, illegal substances, or guns and other weapons*
- Smoking or vaping
- Transport of non-KRLS employees, unless director approved, and the non-KRLS employee is participating in KRLS business
- The use of hand-held cell phones or other devices while operating the vehicle

KRLS staff using a KRLS-owned vehicle shall:

- Use seatbelts and restraints as required by law
- Operate the vehicle legally and appropriately at all times
- Maintain the cleanliness of the vehicle
- Report any mechanical issues to the library Director and staff member's direct supervisor
- Report to the Director and supervisor any traffic or parking violations cited while operating a KRLS vehicle. Payment of traffic and parking violations is the responsibility of the vehicle operator
- Immediately report to the Director and supervisor all accidents involving a KRLS vehicle, regardless of the value or level of damage incurred or whether the driver of the KRLS-owned vehicle is at fault
- Immediately report to the Director and supervisor a revocation or suspension of a driver's license. If a driver's license is required for the performance of an employee's essential job functions, the employee is subject to discipline up to and including termination

2) Personal Vehicle Use

KRLS has library vehicles for use whenever possible. When these vehicles are not available, Board members and library staff may use their personal vehicle to perform pre-authorized library business.

Board members or library staff may complete an itemized expense claim and request reimbursement from the Board for use of their personal vehicle on approved library business. Library staff will be reimbursed for actual mileage from the staff person's home branch to the specified location. Board members will be reimbursed for actual mileage from the member's home to the specified location unless otherwise approved by the Director. Mileage is reimbursed at the current IRS rate. Any necessary parking and toll fees will be reimbursed at actual cost.

No mileage will be paid for commuting from an employee's personal residence to the library for scheduled work hours.

Personal vehicles are not covered by any KRLS insurance policy, even when used for KRLS business; therefore, Board members and library staff use personal vehicles at their own risk.

KRLS staff using a personal vehicle shall:

- Maintain automobile insurance coverage that includes liability insurance
- Acquire advance authorization from the library Director for any travel at library expense
- Assume responsibility for any traffic or parking violations and any accidents incurred while operating a personal vehicle

3) Overnight Travel

Employees in overnight travel status who incur expenses for lodging shall be reimbursed the actual cost of lodging if the lodging cost was not entered on the KRLS credit card. All lodging expenses are to be accompanied by an itemized bill.

KRLS will not reimburse the cost of pay-per-view TV, in-room refreshments, room service fees, or any costs beyond the cost of lodging.

4) Meals and Incidentals

Employees and Regional Board members who are on approved KRLS business may apply for reimbursement of their meal costs, provided that the following conditions are met:

- Breakfast Meal: Breakfast reimbursement may be claimed only if the employee is in travel status overnight.
- Noon Meal: Lunch reimbursement may be claimed only if the employee is in travel status **outside the region**, is performing required work, the work assigned extends over the normal noon meal period, and no other meal is provided.
- Dinner Meal: Dinner reimbursement may be claimed only if the employee is away from his/her workplace in overnight travel status or is required to remain in travel status (more than 35 miles from home or normal place of work) until after 7:00 p.m.
- Conference Meal: A plenary luncheon or dinner at a conference will be paid as part of the registration for the conference. In instances where KRLS has paid for conference/meeting meals as part of registration, these amounts will be deducted from the daily meals and incidentals allocation.

When an employee or regional board member is on approved overnight travel, the daily meal and hotel rates are established yearly as articulated in the GSA Government rate at gsa.gov.

5) Payment Procedures.

All requests for reimbursement must be submitted to the KRLS bookkeeper on a KRLS travel expense form with receipts for all items.

Advance payment will not be provided for KRLS travel costs to employees or Board members, although conference registration, lodging, and travel reservations for commercial carriers will be made through KRLS headquarters using the corporate credit card.

Employees and Board members who do not attend activities for which KRLS has made advance payment will be responsible for repaying those costs to the region. Employees who have been issued a KRLS corporate credit card must submit the receipts for all purchases made on that card to the bookkeeper.

Applicability:

This policy applies to all KRLS Board members, employees, and volunteers who travel for the purpose of KRLS business.

Reference:

*Weapons are defined as all legal or illegal firearms, switchblade knives, or any other object modified to serve as a weapon or having the primary purpose of serving as a weapon.

Implementation:

DRAFT

8.11 Materials Use and Fees

| | |
|---------------------------------------|----------------------------|
| Policy: Materials Use and Fees | Policy Number: 8.11 |
| Approved by the Board: | Revision Date: |
| Effective Date: | Number of Pages: 4 |

Purpose:

To establish the borrowing limits and loan periods of library materials and the schedule of fees to library borrowers for materials that are not returned or are returned damaged.

Policy:

Library patrons are responsible for the use and timely return of all materials borrowed on their KRLS borrower card. Loan periods are established to facilitate the timely return of materials. KRLS does not charge daily overdue fines for materials that are not returned by their due date. (Library materials overdue by over 30 days are considered lost.) Fees are incurred for printed notices, replacement of lost or damaged items, and for the replacement of library borrower cards and miscellaneous replacement costs.

Borrower limits are as follows:

- Probationary cardholders may borrow a total of seven physical items at a time.
- Permanent cardholders may borrow up to seven (7) audio items, seven (7) DVD items, one (1) Bingebox item, and one (1) hotspot at a time.
- Mobile library borrowers may borrow up to fourteen (14) audio items, fourteen (14) DVD items, one (1) Bingebox item, and one (1) hotspot at a time.
- Borrowing of books and other materials is unlimited.
- All KRLS materials may be renewed once, provided there are no holds (requests) on the item. Items with holds on them must be returned promptly.
- Interlibrary loan items may not be renewed except by special permission of the lending library.
- All lost and damaged materials must be paid for. In addition to the item fees listed, a non-refundable \$3.00 administration fee and a non-refundable \$2.00 printed notice fee will be charged for each item.
- There will be no refunds for lost materials located later.
- Loan periods and replacement costs will be reviewed and amended by the KRLS Board as required.
- The loan periods for Mobile Library borrowers will be extended as necessary for the schedule of stops and for occasions when weather or other conditions prevent a regularly scheduled stop. Notice fees will be waived under these conditions.

KRLS Regional Policies

- We do not accept physical replacements of items for lost or damaged materials.

Loan periods for library materials are listed as Appendix A.

Replacement costs for lost and/or damaged items are listed in Appendix B.

Applicability:

All materials borrowed through any KRLS branch library or mobile library location.

Reference:

Borrower Card Eligibility and Use

Appendix A

Loan Periods

Printed Materials:

- High demand/bestseller books 7 days
- Book Club bags 42 days
- All other books 28 days
- Magazines 14 days

Audio/Video Materials

- Books on CD 14 days
- Music on CD 14 days
- Book/Audio Combo 14 days
- Digital Book 14 days
- DVDs 7 days

Special Collections Items:

- Games/Toys/Equipment 14 days
- Kits 28 days
- Hotspots 14 days, permanent patrons over age 18 only, one per household, 24-hour wait between return and checkout

Interlibrary loan periods are determined by the lending library.

Appendix B

Replacement Costs of Lost and Damaged Items:

- Hardcover book, Adult \$25
- Paperback book, Adult, Nonfiction \$20
- Paperback book, Adult, Fiction \$15
- Hardcover book, YA/Juv/E \$20
- Paperback book, YA/Juv/E \$10
- Board Book \$10
- Magazine \$10
- Book on CD (per CD) \$10*
- Digital Book (Playaway) \$25
- Book with Audio Player (Wonderbook) \$60
- Music CD \$20
- DVD \$25
- Hotspot
 - reactivation fee \$10
 - Mobile Hotspot: \$200
 - USB Cord: \$5
 - AC Adapter: \$10
 - Case: \$30
- Special Collection Items Varies

*Audiobooks are charged \$10 per disc for a maximum of \$30 for discs.

**Items that cost more than the standard cost in this list will be charged according to their actual replacement cost.

Printed Notice Fee: There is a \$2.00 non-refundable fee for each printed overdue notice.

Additional Replacement Costs:

- Replacement fee for CD and DVD items returned with no case is \$5.00.
- Replacement fee for Book on CD items with no case is \$15.00.
- Replacement fee for cover art with CD, DVD or Book on CD items is \$1.00.
- Lost library card replacement cost \$2.00
- Missing item barcode replacement cost \$1.00

10f Network and Hardware Upgrade Projects

Action Result: That the Board review upcoming Network and Hardware Upgrade projects and approve the release of funds for those projects.

Kitchigami staff work closely with Deerwood Technologies, our IT vendor, to ensure that we are keeping up to date with changes in the IT environment to keep the KRLS systems and data secure. Network and server upgrades are recommended to maintain the necessary filtering systems to maintain compliance with CIPA standards and to maintain access to state aid for broadband internet services. Additionally, these upgrades will allow KRLS to directly report the Wi-Fi usage numbers for our annual report, rather than estimating those based on head counts. Deerwood has estimated these projects at the following cost:

| | |
|--|-----------------------|
| DTQ005404 Network Infrastructure Refresh (Headquarters, Brainerd, Cass Lake) | \$59,500 |
| <u>DTQ005449 Monthly Branch Library Wi-Fi Reporting</u> | <u>\$5,900</u> |
| DTQ005417 Blackduck Network Infrastructure Refresh | \$13,000 |
| DTQ005409 Server Replacements for Park Rapids, Brainerd, and Bemidji | \$50,000 |
| | \$128,400 |

Director Whatley requests the release of up to \$135,000 from the Automation, HQ reserve to complete these projects.

Additionally, Microsoft’s Windows 10 operating system is reaching end of life, and Microsoft recommends updating to Windows 11. Many KRLS computers are past their anticipated useful lifespan and Deerwood Technologies recommends upgrading the laptops and desktops regionally to stay up to date and keep our networks and hardware secured. Staff computers are the first priority as they have access to our servers and information, and patron and catalog computers would be the second priority for this project. Cities contribute to their Automation, Repair, & Replacement (ARR) funds each year to maintain their computers. But this large upgrade would wipe out many of those ARR funds and would take time to build back up.

Deerwood estimates approximately \$154,000 would be needed to replace the 69 staff computers around the region, and approximately \$122,000 to replace the 65 patron / catalog computers (including network setup and other labor fees). Director Whatley recommends assigning the 2025 Fund Balance over Minimum amount (\$120,737) towards this computer upgrade project, divvied out to branches by their percentage of the total number of staff computers:

| Branch | Staff Computers | KRLS Funds Proposed: |
|-------------|-----------------|----------------------|
| Bemidji | 12 | \$24,556.68 |
| Blackduck | 4 | \$8,185.56 |
| Brainerd | 11 | \$22,510.29 |
| Cass Lake | 3 | \$6,139.17 |
| Longville | 4 | \$8,185.56 |
| Park Rapids | 8 | \$16,371.12 |
| Pine River | 5 | \$10,231.95 |
| Wadena | 8 | \$16,371.12 |
| Walker | 4 | \$8,185.56 |
| | 59 | \$120,737.00 |

| Branch | Total Staff Purchase \$ | KRLS Funds | ARR Funds Needed: |
|-------------|-------------------------|-------------|-------------------|
| Bemidji | \$26,356.00 | \$24,556.68 | \$1,799.32 |
| Blackduck | \$9,054.00 | \$8,185.56 | \$868.44 |
| Brainerd | \$24,294.00 | \$22,510.29 | \$1,783.71 |
| Cass Lake | \$6,992.00 | \$6,139.17 | \$852.83 |
| Longville | \$9,054.00 | \$8,185.56 | \$868.44 |
| Park Rapids | \$17,302.00 | \$16,371.12 | \$930.88 |
| Pine River | \$11,116.00 | \$10,231.95 | \$884.05 |
| Wadena | \$17,302.00 | \$16,371.12 | \$930.88 |
| Walker | \$9,054.00 | \$8,185.56 | \$868.44 |

A Phased Approach to a Workplace Assessment

Phase 1:

A workplace assessment includes one-on-one interviews with selected participants from the organization, department, or workgroup. The interviewees' feedback is shared, and common themes are summarized along with recommendations in a document. After stakeholders review the information, and as requested, the consultant can help develop an action plan to address the identified themes.

Specific work steps in the assessment process include the following:

- Conduct individual interviews with the designated staff and management personnel.
- Compile and analyze interview feedback to identify common themes and key issues.
- Create a summary of themes from feedback and interview results.
- Work with identified stakeholders (e.g., Administrator, Assistant Administrator, Department Head, or Director, Supervisor, and/or Human Resources Director) to develop an action plan based on the recommendations.
- Share the themes with management personnel and discuss tentative next steps.
- Meet with the staff interview participants without management personnel present (as per the usual process) to review assessment themes and discuss the next steps.

Phase 1 Fees:

OPTION 1

ONSITE

Estimated for 9 Interview Participants at Headquarters

Direct Services:

- Individual interviews (45 - 60 minutes) = \$2,475.00 **It should be noted that some interviews may NOT take the entire time allotted, which will affect the fee for direct service*
- Review document with Employment Attorney (1-2 hours) over a several-week period of time = up to \$550.00
- Review with Stakeholder(s) (1 hour) = \$275.00
- Summary Review with Library Management personnel (1 hour) = \$275.00
- Summary Review Sessions: Meet with the staff group in 1 or 2 group sessions, depending on coverage (1 hour each), costing \$550.00 for two sessions.

Documentation:

- Notes compilation and document preparation (5-8 hours) = \$ 800.00

Travel:

- Travel time RT to meeting location, Pine River, MN (6 hours) = \$450.00 per trip

Total: \$5,375.00 (does not include food and lodging)

** Please note that additional fees may apply if extra work is requested or needed beyond this estimate*

Option 2

More comprehensive Culture Assessment, including up to 14 Interview Participants

Direct Services:

- Individual interviews (45 - 60 minutes) = \$3,850.00 **It should be noted that some interviews may NOT take the entire time allotted, which will affect the fee for direct service*
- Review document with Employment Attorney (1-2 hours) over a several-week period of time = up to \$550.00
- Summary Review with Stakeholder(s) (1 hour) = \$275.00
- Summary Review with Library Management personnel (1 hour) = \$275.00
- Summary Review Sessions: Meet with the staff group in 1 or 2 group sessions, depending on coverage (1 hour each), costing \$550.00 for two sessions.

Documentation:

- Notes compilation and document preparation (6-9 hours) = \$ 900.00

Travel

Travel time RT to Pine River, MN (6 hours) = \$600.00

Total: \$7,000.00 (does not include food and lodging)

** Please note that additional fees may apply if extra work is requested or needed beyond this estimate*

Phase 2:

Additional Services (optional)

Fees are to be determined based on an identified action plan (per recommendations)

- Staff or team development/training
- Facilitated dispute resolution session(s)
- Leadership coaching and consultation
- Employee professional development session(s)
- Work sessions with management personnel
- Customized training(s)
- Post Investigation Support
- Performance management development and implementation
- Change management and implementation
- Referral for additional services (as needed)
(e.g., employee assistance program, specific training and development needs, etc.)

Continue to work with management personnel/stakeholders to:

- * Identify future needs and/or strategic intent
- * Define ongoing objectives
- * Provide documentation of consultation results

Sand Creek Fees for Consultation Services:

- Direct services are billed at \$275.00 per hour
- Training material, document preparation & planning services are billed at \$100.00 per hour
- Travel time outside of the Twin Cities Metro is billed at \$75.00 per hour
- Lodging and Dining Services TBD

Susan J. Herreid, Ph.D., CEAP:

With over 26 years of experience, Dr. Herreid is a seasoned Organization Development Consultant and the lead advisor for All One Health's (formerly Sand Creek) Organizational Assistance Program (OAP), part of their Employee Assistance Program (EAP). Dr. Herreid started her private consulting firm in 1999 and has worked with leaders, employees, and workgroups across both the public and private sectors.

Dr. Herreid is a trained executive coach specializing in employee dispute resolution and workplace mediation, which helps organizations build healthier and more resilient work environments. She also provides support for Critical Incident Stress Management (CISM) facilitation, including critical incident debriefings, as well as addressing compassion fatigue and vicarious trauma.

For more information, please contact:

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10i 2025 Audit Services CLA Statement of Work

Action Request: That the Board approve the required signatures for the 2025 Statement of Work from CliftonLarsonAllen for the 2025 Audit.

CliftonLarsonAllen provided the attached Statement of Work document for the upcoming 2025 financial audit of KRLS. Administrative staff have been satisfied with their services and recommend continuing with them for the upcoming year; please approve the Director and Board Chair to sign and submit to CLA.



November 3, 2025

Statement of Work - Audit Services

This agreement constitutes a statement of work ("SOW") under the master service agreement ("MSA") dated October 26, 2022, or superseding MSA, made by and between CliftonLarsonAllen LLP ("CLA," "we," "us," and "our") and Kitchigami Regional Library System ("you," "your," or "the entity"). We are pleased to confirm our understanding of the terms and objectives of our engagement and the nature and limitations of the services CLA will provide for the entity as of and for the year ended December 31, 2025.

Kristen Houle is responsible for the performance of the audit engagement.

Scope of audit services

We will audit the financial statements of the governmental activities and each major fund, which collectively comprise the basic financial statements of Kitchigami Regional Library System, and the related notes to the financial statements as of and for the year ended December 31, 2025.

The Governmental Accounting Standards Board (GASB) provides for certain required supplementary information (RSI) to accompany the entity's basic financial statements.

The RSI will be subjected to certain limited procedures, but will not be audited.

We will also evaluate and report on the presentation of the supplementary information other than RSI accompanying the financial statements in relation to the financial statements as a whole.

Nonaudit services

We will also provide the following nonaudit services:

- Preparation of your financial statements and the related notes.
- Preparation of the required supplementary information (RSI).
- Preparation of the supplementary information.
- Preparation of depreciation schedules.
- Assistance with implementation of new standards, if requested.
- Assistance with the GASB 87 and GASB 96 tools, as applicable

Audit objectives

The objectives of our audit of the financial statements 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 auditors' report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America (U.S. GAAP). 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 auditing standards generally accepted in the United States of America (U.S. GAAS) will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and 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.

Our audit will be conducted in accordance with U.S. GAAS and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require us to be independent of the entity and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. Our audit will include tests of your accounting records and other procedures we consider necessary to enable us to express such an opinions.

We will apply certain limited procedures to the RSI in accordance with U.S. GAAS. However, we will not express an opinion or provide any assurance on the RSI because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. We will also perform procedures to enable us to express an opinion on whether the supplementary information (as identified above) other than RSI accompanying the financial statements is fairly stated, in all material respects, in relation to the financial statements as a whole.

We will issue a written report upon completion of our audit of your financial statements.

Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add an emphasis-of-matter or other-matter paragraph to our auditors' report, or if necessary, withdraw from the engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If circumstances occur related to the condition of your records, the availability of sufficient, appropriate audit evidence, or the existence of a significant risk of material misstatement of the financial statements caused by error, fraudulent financial reporting, or misappropriation of assets, which in our professional judgment prevent us from completing the audit or forming opinions on the financial statements, we retain the right to take any course of action permitted by professional standards, including declining to express opinions or issue a report, or withdrawing from the engagement.

We will also provide a report (which does not include an opinion) on internal control over financial reporting and on compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements, as required by *Government Auditing Standards*. The report on internal control over financial reporting and on compliance and other matters will include a paragraph that states (1) that the purpose of the 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 entity's internal control or on compliance, and (2) that

the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The paragraph will also state that the report is not suitable for any other purpose. If during our audit we become aware that the entity is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit conducted in accordance with U.S. GAAS and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

As part of our audit, we will also perform the procedures and provide the report required by the Minnesota Legal Compliance Audit Guide for Political Subdivisions.

Auditor responsibilities, procedures, and limitations

We will conduct our audit in accordance with U.S. GAAS and the standards for financial audits contained in *Government Auditing Standards*.

Those standards require that we exercise professional judgment and maintain professional skepticism throughout the planning and performance of the audit. As part of our audit, we will:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and evaluate whether audit evidence obtained is sufficient and appropriate to provide a basis for our opinion. 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.
- Obtain an understanding of the entity and its environment, including the system 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 entity's internal control. However, we will communicate to you in writing any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit.
- 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, including the amounts and disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Conclude, based on our evaluation of audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the entity's ability to continue as a going concern for a reasonable period of time.

Although our audit planning has not been concluded and modifications may be made, we have identified the following significant risk(s) of material misstatement as part of our audit planning:

- Management override of internal controls
- Improper revenue recognition

- Lack of segregation of duties
- Improper cutoff of expenditures

There is an unavoidable risk, because of the inherent limitations of an audit, together with the inherent limitations of internal control, that some material misstatements may not be detected, even though the audit is properly planned and performed in accordance with U.S. GAAS and *Government Auditing Standards*. Because we will not perform a detailed examination of all transactions, material misstatements, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity, may not be detected. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not require auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management and those charged with governance of any material errors, fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management and those charged with governance of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential.

Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting fraud or errors that are material to the financial statements and to preventing and detecting misstatements resulting from noncompliance with provisions of laws, regulations, contracts, and grant agreements that have a material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*. An audit is not designed to provide assurance on internal control or to identify deficiencies, significant deficiencies, or material weaknesses in internal control. However, we will communicate to you in writing significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we identify during the audit that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the entity's compliance with the provisions of laws, regulations, contracts, and grant agreements that have a material effect on the financial statements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

We will include in our report on internal control over financial reporting and on compliance relevant information about any identified or suspected instances of fraud and any identified or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements that may have occurred that are required to be communicated under *Government Auditing Standards*.

Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Management responsibilities

Our audit will be conducted on the basis that you (management and, when appropriate, those charged with governance) acknowledge and understand that you have certain responsibilities that are fundamental to the conduct of an audit.

You are responsible for the preparation and fair presentation of the financial statements and RSI in accordance with U.S. GAAP.

Management's responsibilities include the selection and application of accounting principles; recording and reflecting all transactions in the financial statements; determining the reasonableness of significant accounting estimates included in the financial statements; adjusting the financial statements to correct material misstatements; and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. 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 entity's ability to continue as a going concern for 12 months beyond the financial statement date.

You are responsible for the design, implementation, and maintenance of effective internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including evaluating and monitoring ongoing activities and safeguarding assets to help ensure that appropriate goals and objectives are met. You are responsible for the design, implementation, and maintenance of internal controls to prevent and detect fraud; assessing the risk that the financial statements may be materially misstated as a result of fraud; and for informing us about all known or suspected fraud affecting the entity involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the entity received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for implementing systems designed to achieve compliance with applicable laws and regulations and the provisions of contracts and grant agreements; identifying and ensuring that the entity complies with applicable laws, regulations, contracts, and grant agreements; and informing us of all instances of identified or suspected noncompliance whose effects on the financial statements should be considered. You are responsible for taking timely and appropriate steps to remedy any fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we may report.

You are responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, including amounts and disclosures, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters, and for the accuracy and completeness of that information (including information from within and outside of the general and subsidiary ledgers); (2)

additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the entity from whom we determine it necessary to obtain audit evidence.

You agree to inform us of events occurring or facts discovered subsequent to the date of the financial statements that may affect the financial statements.

Management is responsible for the preparation of the supplementary information in accordance with U.S. GAAP. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon or make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. You agree to provide us written representations related to the presentation of the supplementary information.

Management is responsible for providing us with a written confirmation concerning representations made by you and your staff to us in connection with the audit and the presentation of the basic financial statements and RSI. During our engagement, we will request information and explanations from you regarding, among other matters, the entity's activities, internal control, future plans, specific transactions, and accounting systems and procedures. The procedures we will perform during our engagement and the conclusions we reach as a basis for our report will be heavily influenced by the representations that we receive in the representation letter and otherwise from you. Accordingly, inaccurate, incomplete, or false representations could cause us to expend unnecessary effort or could cause a material fraud or error to go undetected by our procedures. In view of the foregoing, you agree that we shall not be responsible for any misstatements in the entity's financial statements that we may fail to detect as a result of misrepresentations made to us by you.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies to us of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the "Audit objectives" section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other engagements or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions for the report, and for the timing and format for providing that information.

Responsibilities and limitations related to nonaudit services

For all nonaudit services we may provide to you, management agrees to assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, and/or experience to understand and oversee the services; evaluate the adequacy and results of the services; and accept responsibility for the results of the services. Management is also responsible for ensuring that your data and records are complete and that you have received sufficient information to oversee the services.

Use of financial statements

Should you decide to include or incorporate by reference these financial statements and our auditors' report(s) thereon in a future private placement or other offering of equity or debt securities, you agree that we are under no obligation to re-issue our report or provide consent for the use of our report in such a registration or offering document. We will determine, at our sole discretion, whether we will re-issue our report or provide consent for the use of our report only after we have performed the procedures we consider necessary in the circumstances. If we decide to re-issue our report or consent to the use of our report, we will be required to perform certain procedures including, but not limited to, (a) reading other information incorporated by reference in the registration statement or other offering document and (b) subsequent event procedures. These procedures will be considered an engagement separate and distinct from our audit engagement, and we will bill you separately. If we decide to re-issue our report or consent to the use of our report, you agree that we will be included on each distribution of draft offering materials and we will receive a complete set of final documents. If we decide not to re-issue our report or decide to withhold our consent to the use of our report, you may be required to engage another firm to audit periods covered by our audit reports, and that firm will likely bill you for its services. While the successor auditor may request access to our workpapers for those periods, we are under no obligation to permit such access.

If the parties (i.e., you and CLA) agree that CLA will not be involved with your official statements related to municipal securities filings or other offering documents, we will require that any official statements or other offering documents issued by you with which we are not involved clearly indicate that CLA is not involved with the contents of such documents. Such disclosure should read as follows:

CliftonLarsonAllen LLP, our independent auditor, has not been engaged to perform and has not performed, since the date of its report included herein, any procedures on the financial statements addressed in that report. CliftonLarsonAllen LLP also has not performed any procedures relating to this offering document.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website or submitted on a regulator website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in those sites or to consider the consistency of other information in the electronic site with the original document.

We may issue preliminary draft financial statements to you for your review. Any preliminary draft financial statements should not be relied on or distributed.

Engagement administration and other matters

We understand that your employees will prepare all confirmations, account analyses, and audit schedules we request and will locate any documents or invoices selected by us for testing. A list of information we expect to need for our audit and the dates required will be provided in a separate communication.

We will provide copies of our reports to the entity; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing confidential or sensitive information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of CLA and constitutes confidential information. However, we may be requested to make certain audit documentation available to regulatory bodies pursuant to authority given to it by law or regulation. If requested, access to such audit documentation will be provided under the supervision of CLA’s personnel. Furthermore, upon request, we may provide copies of selected audit documentation to those regulators. The regulators may intend, or decide, to distribute the copies of information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of seven years after the report release date or for any additional period requested by a regulator. If we are aware that a federal or state awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Professional standards require us to be independent with respect to you in the performance of these services. Any discussion that you have with our personnel regarding potential employment with you could impair our independence with respect to this engagement. Therefore, we request that you inform us prior to any such discussions so that we can implement appropriate safeguards to maintain our independence and objectivity. Further, any employment offers to any staff members working on this engagement without our prior knowledge may require substantial additional procedures to ensure our independence. You will be responsible for any additional costs incurred to perform these procedures.

Our audit engagement ends on delivery of our signed report. Any additional services that might be requested will be a separate, new engagement. The terms and conditions of that new engagement will be governed by a new, specific SOW for that service.

Government Auditing Standards require that we make our most recent external peer review report publicly available. The report is posted on our website at www.CLAconnect.com/Aboutus/.

Fees

| | |
|--|---------------------------------|
| Audit of financial statements | Actual time less a 30% discount |
| Office of the State Auditor financial reporting form | Actual time less a 30% discount |

We will also bill for expenses (including travel, report production, word processing, postage, internal and administrative charges, etc.) plus a technology and client support fee of five percent (5%) of all professional fees billed. Our invoices, including applicable state and local taxes, will be rendered as work progresses and are payable on presentation.

Unexpected circumstances

We will advise you if unexpected circumstances require significant additional procedures resulting in a substantial increase in the fee estimate.

Changes in accounting and audit standards

Standard setters and regulators continue to evaluate and modify standards. Such changes may result in new

or revised financial reporting and disclosure requirements or expand the nature, timing, and scope of the activities we are required to perform. To the extent that the amount of time required to provide the services described in the SOW increases due to such changes, our fee may need to be adjusted. We will discuss such circumstances with you prior to performing the additional work.

Agreement

We appreciate the opportunity to provide the services described in this SOW related to the MSA. All terms and provisions of the MSA shall apply to these services. If you agree with the terms of this SOW, please sign below to indicate your acknowledgement and understanding of, and agreement with, this SOW.

Sincerely,

CliftonLarsonAllen LLP

Response:

This letter correctly sets forth the understanding of Kitchigami Regional Library System.

CLA

CLA

Kristen Houle

Kristen Houle, Signing Director

SIGNED 11/6/2025, 9:10:17 AM CST

Client

ORG:

NAME:

TITLE:

SIGN:

DATE:

ORG:

NAME:

TITLE:

SIGN:

DATE:



BLACKDUCK PLANNING MEETING

Regular Planning Meeting

Blackduck City Hall

November 19, 2025 @ 2pm

ROLL CALL:

Commissioners present: Ron Rockis, Kayla Smischney, Curt Cease, and John Winnett

Commissioners Absent: Ernie Tindell

Staff Present: Christina Regas

Public Present: Max Gullette

Meeting was called to order at 2:01pm

Approval of Minutes – *Moved by Winnett and seconded Smischney by to approve the minutes of the September 17, 2025 meeting. Motion carried.*

Old Business –

1. Birch & Beyond Inc – Petition for Vacation of Alley – Regas reports no new action taken at this time.
2. Mike Murray ROW request – 325 Summit Ave E. – Request vacate ROW – Regas reports no new action taken at this time.
3. NoBo Inc. & The Shade Store Properties – Cannabis Regulations Ordinance Amendment- Regas reports amendment of the ordinance was approved on October 6th after two well attended public hearings. Commissioner Rockis confirmed no retail business can be held/opened at the Shade Store properties. Regas confirmed Rockis is correct and noted that the properties are located in an Industrial Zone which does not allow for retail. Nothing further.
4. Resolution 2014-09 – Vacation of Carl Ave. – Regas reports recording an old vacation of City Street approved by the City Council in 2014. No action needed by the Planning Commission. Vacation was never recorded and discovered during title commitment.

New Business –

1. Bogarts Repair & Recovery – Petroleum Tank Removal & Potential Expansion – Regas reports owners have removed petroleum tanks and have future plans to add an addition to the existing north parcel. Regas reported shared concerns with owner and adjacent parcel owner for setbacks, reduction of off-street parking, etc. Regas will report further when and if construction moves forward by Bogarts. Nothing further.
2. Blackduck Coop Ag Services Parcel Division/Combination- Regas provided application for land division/combination from Blackduck Coop including required certificate of survey and parcel descriptions. Regas provided information regarding the need for the division and noted no issues with adjacent land owners or issues from the City and requests the Planning Commission approve the request.



BLACKDUCK PLANNING MEETING

Regular Planning Meeting

Blackduck City Hall

November 19, 2025 @ 2pm

Moved by Commissioner Winnett and seconded by Commissioner Rockis to approve the Land Division Request from Blackduck Coop AG Services. Motion passed unanimously.

Adjourn – *Moved by Commission Winnett and seconded by Commission Rockis to adjourn the planning meeting at 2:24pm. Motion carried.*



MINUTES

Council - Work Session Meeting

6:00 PM - Monday, November 24, 2025

City Hall, 8 Summit Drive, Blackduck MN

The Council - Work Session of the City of Blackduck was called to order on Monday, November 24, 2025, 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, and Council member Ronald Fredrickson

COUNCILORS EXCUSED: Councilor Donald Johnson and Councilor Laurie Hamilton

STAFF PRESENT: City Administrator Christina Regas

OTHERS PRESENT: Tim Ramerth, Widseth

1 CALL TO ORDER

- a) Roll Call
Regas took roll call of those present to the work session.
- 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 3 to 0

| | |
|--------------------|-----|
| Maxwell Gullette | For |
| Nicholas Seitz | For |
| Ronald Fredrickson | For |

3 OLD BUSINESS

- a) Lead Service Line -
Regas and Ramerth provided a report on the service locations that received lead line (galvanized and unknown) service line notifications and provided sample letters for review. Regas states funding is still an unknown at this time and the notices are just that - notices. Ramerth states for the unknown services the next step would be to 'pot hole' to access the service to determine the material of the line.
- b) Wellhead Protection Plan Implementation Grant Application & LGU Notification
Regas reports submitting implementation grants for four action plan items on the WHPP for \$14,000. Regas did not have a timeline to report when grants are awarded.

Regas reports local governing units were notified of the approved WHPP.

c) Blackduck Liftstations

Discussion of board members was to begin moving forward with the affordability of only upgrading the three most used locations. Ramerth states that we have time to develop the bid sheet details to narrow down the specifics requested by Schwanke for the upgrades.

d) KRLS Library Renovation Project

Regas presented a conceptual layout of the library with new shelving for the books. Regas states first concepts and costs are up to \$70,000 including new furniture for the tech area, and seating. Regas is still working on a budget for the final renovations to see if the new shelving fit into the identified funding. Regas reports the shelving turn around is 14-20 weeks. Regas states the completion of construction is the first priority and relocating the circulation desk. Regas states there are needs to improve the signage, the exterior book return, and old patio area in 2026.

Regas requested feedback on the improvement of the front door. Regas provided a quote from Clarity Glass to replace the existing door and flip the swing for ADA access. Regas states the additional cost for installing an automatic door opener to the quote for a total of \$11,412. Regas reminded the board the City levied funds of \$7,000 for the front door in the 2025 budget so the excess cost for the opener would come out of the renovation budget. Board members agreed to move forward with the installation of the new door and ADA opener.

e) Lions Duck & Historic Duck Project - Blandin Grant Update & Lions Club Update

Regas reports representatives from Blandin visited with her last week and requested the City request a one year extension to exhaust funding from the Grant for the statues. Regas states the extension will expire December 2026 at that time the City must use the remaining grants funds. Regas reports the grant was to improve both statues and areas surrounding. Regas reports a revised budget report will be developed. Mayor Gulette reports the local Lions Organization want to fix the Lions Duck Statue. Gulette states he will attend the December Lions meeting to discuss the details. Regas will revise the budget for the project and provide prior to the Lions meeting and send to Gulette.

f) Blackduck City Hall Future Plans

Regas requests a formal committee be developed to continue working towards the improvement of City Hall. Councilor Seitz states he would like to be part of the committee. Regas requests having an architect from Widseth assist. Regas suggests having a citizen/resident be part of the committee.

g) Public Safety Committee Meeting - Blackduck Police Department

Regas reports still working on setting up a date to meet but will report to the committee once a date is worked out.

4 **NEW BUSINESS**

a) Resolution 2025-20 - Resolution adopting a schedule of Fees and Charges for 2026

Regas provided the draft resolution for fees and charges for 2026. Regas states there is only one amendment for water usage fee. Regas states still needing contract for services with 2026 rental inspection services to updated those fees. Regas states the resolution will be on the agenda for approval on December 8th.

b) Wayside Rest Holiday Lighting

Mayor Gulette states the Boys and Girls Club would like to decorate the Wayside Rest with holiday lights.

5 **ADJOURNMENT**

a)

Nicholas Seitz moved to adjourn the work session at 7:03pm Ronald Fredrickson seconded the motion.

Carried 3 to 0

| | |
|--------------------|-----|
| Maxwell Gullette | For |
| Nicholas Seitz | For |
| Ronald Fredrickson | For |

Christina Regas, City Administrator

Maxwell Gullette, Mayor



BLACKDUCK PUBLIC SAFETY COMMITTEE

THURSDAY, DECEMBER 4, 2025 @ 1PM

MEETING MINUTES

CALL TO ORDER: The Public Safety Committee of the City of Blackduck met in a scheduled meeting at the City Hall at 1:00pm, December 4, 2025.

Roll Call

Councilors present: Mayor Gulette

Staff Present: City Administrator Christina Regas, Public Works Director Mike Schwanke, Police Chief Arhart

Others Present: Sheriff Jason Riggs, Sheriff Chief Deputy Walton, Captain Kleszyk

The meeting was called to order at 1:00pm the Pledge of Allegiance was not recited.

Topic(s) covered in the committee meeting were as follows:

BLACKDUCK POLICE DEPARTMENT CONTRACT FOR SERVICES WITH SHERIFF DEPARTMENT

Committee members held a discussion regarding the potential of contracting with the Sheriff department for law enforcement services to include cost of services and what type and amount of services.

Committee members discussed the increasing difficulty with hiring and the lack of law enforcement candidates entering into the profession giving smaller agencies vacancies. It was reported that not only small agencies having vacancies but counties and larger cities having vacancies due to larger agencies like the state patrol taking candidates first. The group present agreed the Blackduck Police Department would need to have wage scales that mirror the Sheriff Department to attract good candidates and retain them. This would then create issues with pay equity in the City of Blackduck.

Members discussed what the City would ideally like to see in a services contract. Mayor Gulette states having officers present to deter crime and have a presence in the school is needed. Walton and Riggs believe the annual cost to the City of Blackduck would be within a \$175,000 - \$190,000. Schwanke noted the 2026 department budget is \$218,000 so the savings to the City would be good for the tax payers. Riggs states for that amount the City would receive 40 hours of law enforcement weekly which is comparative to current officer hours.

Regas states the topic of discussion would need to continue with the City Council and would need up to three public hearings to gain input from the community. Mayor Gulette would like to gain feedback from the school board. Regas states ideally the decision would be beneficial to have by July 1, 2026 so budgets could be drafted for 2027. Riggs states more discussion and approval from the County Auditor, County Administrator, and County Commission Board would be needed.

Parties present agreed to have an additional meeting on January 8, 2026 with the Public Safety Committee to discuss in detail the focus of law enforcement would be for the services contract. This could included dog barking calls, noise complaints, parking violations, etc. The committee members and Sheriff Department will discuss costs and services in more detail at that meeting. Meanwhile Public Safety Committee members will meet on December 18, 2025 to discuss service needs. Parties will plan to have



BLACKDUCK PUBLIC SAFETY COMMITTEE

THURSDAY, DECEMBER 4, 2025 @ 1PM

MEETING MINUTES

Sheriff Department present to the January 26, 2026 Council Work Session to discuss with the full board and answer questions.

ADJOURN – The Committee adjourned their meeting at 2:30pm.

December 8, 2025

| FUND | Deerwood Checking BEGINNING BALANCE | Bill Report through 12/8/2025 | Deerwood Checking ENDING BALANCE | Deerwood First Preferred Savings BEGINNING BALANCE | Deerwood First Preferred Savings Bill Report through 12/8/2025 | Deerwood First Preferred Savings ENDING BALANCE | Total Balance of all Accounts |
|---|-------------------------------------|-------------------------------|----------------------------------|--|--|---|-------------------------------|
| GENERAL (101) | \$520,672.37 | \$8,739.16 | \$511,933.21 | \$113,243.67 | \$0.00 | \$113,243.67 | |
| POLICE RESTRICTED CASH (101) | \$23,308.21 | \$0.00 | \$23,308.21 | \$0.00 | \$0.00 | \$0.00 | |
| CEMETERY (201) | (\$11,904.67) | \$0.00 | (\$11,904.67) | \$8,937.86 | \$0.00 | \$8,937.86 | |
| PERPETUAL CARE (202) | \$2,181.84 | \$0.00 | \$2,181.84 | \$53,418.01 | \$0.00 | \$53,418.01 | |
| SEWER MAINTENANCE (204) | \$0.00 | \$0.00 | \$0.00 | \$66,767.27 | \$0.00 | \$66,767.27 | |
| SEWER REPLACEMENT (205) | \$0.00 | \$0.00 | \$0.00 | \$260,401.48 | \$0.00 | \$260,401.48 | |
| SCDP REVOLVING LOAN FUND (207) | \$0.00 | \$0.00 | \$0.00 | \$37,024.66 | \$0.00 | \$37,024.66 | |
| FIRE DEPT RESERVE (TruckFund) (208) | \$0.00 | \$0.00 | \$0.00 | \$62,084.77 | \$0.00 | \$62,084.77 | |
| PINE TREE PARK (209) | \$14,568.88 | \$961.20 | \$13,607.68 | \$15,265.14 | \$0.00 | \$15,265.14 | |
| WATER SINKING FUND (212) | \$0.00 | \$0.00 | \$0.00 | \$211,496.02 | \$0.00 | \$211,496.02 | |
| PUBLIC WORKS RESERVE FUND (215) | \$0.00 | \$0.00 | \$0.00 | \$15,751.57 | \$0.00 | \$15,751.57 | |
| Fire Dept Special Equip Fund (216) | \$25,268.45 | \$0.00 | \$25,268.45 | \$5,196.25 | \$0.00 | \$5,196.25 | |
| 2018 Revolving Loan Fund (250) | (\$195.00) | \$0.00 | (\$195.00) | \$338,618.34 | \$0.00 | \$338,618.34 | |
| 1989 Go Bond (301) | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | |
| 2006 GO BOND (307) | (\$277.60) | \$0.00 | (\$277.60) | \$0.00 | \$0.00 | \$0.00 | |
| 2009A Refunding Bond (309) | \$378.87 | \$0.00 | \$378.87 | \$0.00 | \$0.00 | \$0.00 | |
| 2014A Disposal System Debt Service Fund (314) | \$25,961.70 | \$0.00 | \$25,961.70 | \$0.00 | \$0.00 | \$0.00 | |
| 2017A Disposal System Debt Service Fund (317) | \$6,422.12 | \$0.00 | \$6,422.12 | \$0.00 | \$0.00 | \$0.00 | |
| USDA Skid Steer Debt Service Fund (318) | (\$3,406.00) | \$0.00 | (\$3,406.00) | \$0.00 | \$0.00 | \$0.00 | |
| 2017 PFA Debt System Debt Service Fund (320) | \$85,902.98 | \$0.00 | \$85,902.98 | \$0.00 | \$0.00 | \$0.00 | |
| 2018 Frontage/Pine Ave Internal Loan (325) | \$11,196.89 | \$0.00 | \$11,196.89 | \$0.00 | \$0.00 | \$0.00 | |
| 2024A Gen. Obligation Equipment Project fund (330) | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | |
| 2024A Gen. Obligation Equipment Debt Fund (331) | (\$126.70) | \$0.00 | (\$126.70) | \$0.00 | \$0.00 | \$0.00 | |
| 2025A Gen. Obligation Equipment Project Fund (340) Fire | \$14,734.76 | \$0.00 | \$14,734.76 | \$0.00 | \$0.00 | \$0.00 | |
| 2025A Gen. Obligation Equipment Debt Fund (341) Fire | \$42.27 | \$0.00 | \$42.27 | \$0.00 | \$0.00 | \$0.00 | |
| TAX INCREMENT FINANCING (376) | \$44,668.69 | \$0.00 | \$44,668.69 | \$133,267.20 | \$0.00 | \$133,267.20 | |
| Blackduck HRA Fund (210) | \$34,145.56 | \$0.00 | \$34,145.56 | \$0.00 | \$0.00 | \$0.00 | |
| 2023A Gen. Obligation Debt fund PW/PS Facility (381) | \$2,140.90 | \$0.00 | \$2,140.90 | \$0.00 | \$0.00 | \$0.00 | |
| 2023B Gen. Obligation Debt Fund PW/PS Facility (382) | \$405.10 | \$0.00 | \$405.10 | \$0.00 | \$0.00 | \$0.00 | |
| Capital Project Fund (401) | \$14,337.39 | \$0.00 | \$14,337.39 | (\$18,201.84) | \$0.00 | (\$18,201.84) | |
| KRLS Library Renovation Project (550) - <i>new</i> | \$37,922.65 | \$0.00 | \$37,922.65 | \$0.00 | \$0.00 | \$0.00 | |
| WATER FUND (601) | (\$2,144.31) | \$1,919.14 | (\$4,063.45) | \$0.00 | \$0.00 | \$0.00 | |
| SEWER FUND (602) | \$45,594.52 | \$1,932.33 | \$43,662.19 | \$0.00 | \$0.00 | \$0.00 | |
| LIQUOR FUND (609) | \$166,144.14 | \$73,172.11 | \$92,972.03 | \$0.00 | \$0.00 | \$0.00 | |
| LIQUOR RENT RESTRICTED FUND (609) | \$33,307.31 | \$0.00 | \$33,307.31 | \$0.00 | \$0.00 | \$0.00 | |
| GOLF COURSE FUND (613) | (\$198,405.16) | \$2,440.38 | (\$200,845.54) | \$0.00 | \$0.00 | \$0.00 | |
| Total: | \$892,846.16 | \$89,164.32 | \$803,681.84 | \$1,303,270.40 | \$0.00 | \$1,303,270.40 | \$2,106,952.24 |

| Fund Transfer from: | Fund transfer to: | Reason: | Amount of Transfer: | YTD Total |
|-----------------------------------|--|-----------------------|---------------------|---------------|
| DW Checking Liquor Fund (609) | DW Checking General Fund (101) | Budgeted Transfer | \$10,000.00 | \$55,000.00 |
| DW Checking General Fund (101) | DW Checking KRLS Renovation Project Fund (550) | Recommended | \$7,000.00 | |
| DW Checking Wastewater Fund (602) | DW Reserve Sewer Replacement Fun (205) | Budgeted Depreciation | \$20,000.00 | |
| Dw Checking Water Fund (601) | DW Reserve Water Sinking Fund (212) | Budgeted Depreciation | \$13,000.00 | |
| DW Checking General Fund (101) | DW Reserve Public Works Reserve (215) - <u>Street Materials excess</u> | Recommended | \$25,000.00 | |
| 2025 Bond Payments: | Principal: | Interest: | Fees: | Total: |

CITY OF BLACKDUCK

Monthly Bills

November 2025

| Check Name | Amount | | Amount |
|----------------------------------|-------------------|----------------------------------|--------------------|
| 101 GENERAL FUND | | Breakthru Beverage | \$2,668.42 |
| Marco Technologies LLC | \$1,018.31 | CROIX VALLEY FOODS | \$172.44 |
| BELTRAMI ELECTRIC COOP | \$2,925.39 | D-S BEVERAGES, INC. | \$12,541.56 |
| BLACKDUCK AUTO PARTS, INC | \$341.77 | GUARDIAN PEST CONTROL | \$49.16 |
| BLACKDUCK CO-OP | \$42.50 | HEGGIES PIZZA LLC | \$197.50 |
| BLACKDUCK LEEVERS FOODS | \$40.98 | JOHNSON BROTHERS LIQUOR CO. | \$5,412.44 |
| JUELSON GARAGE | \$282.46 | JONS REFUSE SOLUTIONS INC | \$380.00 |
| NORTHWOODS LUMBER CO | \$224.28 | MELISSAS CLEANING | \$1,290.00 |
| PAUL BUNYAN COMMUNICATIONS | \$470.16 | MIKINNON CO., INC | \$4,524.50 |
| PINNACLE MARKETING GROUP | \$79.00 | MOECOE FIRE AND SAFETY | \$207.28 |
| QUILL CORPERATION | \$154.06 | NAYLOR REFRIGERATION & HTG. | \$1,446.43 |
| RATWIK, ROSZAK & MALONEY, P.A. | \$361.00 | NEI BOTTLING INC | \$1,047.20 |
| ROGER'S TWO WAY RADIO | \$1,378.52 | NORTHWOODS LUMBER CO | \$121.89 |
| TIMBERLINE SPORTS, INC | \$579.86 | OLD DUTCH | \$199.94 |
| VERIZON WIRELESS | \$567.16 | PAUL BUNYAN COMMUNICATIONS | \$389.98 |
| VESTIS | \$273.71 | PERFORMANCE FOOD SERVICE | \$8,081.89 |
| 101 GENERAL FUND | <u>\$8,739.16</u> | Phillips Wine and Spirits | \$3,979.92 |
| 209 PINE TREE PARK FUND | | PINNACLE MARKETING GROUP | \$79.00 |
| BELTRAMI ELECTRIC COOP | \$176.48 | Southern Glazer's of MN | \$4,741.86 |
| MN DEPT OF HEALTH | \$740.00 | TOTAL TAP SERVICES | \$85.00 |
| TIMBERLINE SPORTS, INC | \$44.72 | US FOODS | \$5,707.29 |
| 209 PINE TREE PARK FUND | <u>\$961.20</u> | VESTIS | \$672.84 |
| 601 WATER FUND | | WINE MERCHANTS | \$466.23 |
| BELTRAMI ELECTRIC COOP | \$789.50 | YOUR HOMETOWN HEMP CO. | \$1,080.00 |
| BLACKDUCK AUTO PARTS, INC | \$230.30 | 609 MUNICIPAL LIQUOR FUND | <u>\$73,172.11</u> |
| MN DEPT OF HEALTH | \$755.73 | 613 GOLF COURSE | |
| NORTHWOODS LUMBER CO | \$25.90 | BELTRAMI ELECTRIC COOP | \$374.92 |
| PAUL BUNYAN COMMUNICATIONS | \$77.70 | BLACKDUCK HIGH SCHOOL YEARBOOK | \$50.00 |
| VERIZON WIRELESS | \$40.01 | ILLINOIS CASUALTY COMMPANY | \$1,000.00 |
| 601 WATER FUND | <u>\$1,919.14</u> | MN DEPT OF HEALTH | \$785.00 |
| 602 SEWER FUND | | NORTHWOODS LUMBER CO | \$18.88 |
| BELTRAMI ELECTRIC COOP | \$1,925.58 | PAUL BUNYAN COMMUNICATIONS | \$132.58 |
| Gopher State One Call | \$6.75 | PINNACLE MARKETING GROUP | \$79.00 |
| 602 SEWER FUND | <u>\$1,932.33</u> | 613 GOLF COURSE | <u>\$2,440.38</u> |
| 609 MUNICIPAL LIQUOR FUND | | | |
| ABSOLUTE ICE | \$228.00 | | |
| BELTRAMI ELECTRIC COOP | \$1,536.77 | | |
| BEMIDJI COCA-COLA | \$380.40 | | |
| BEMIDJI PAPER | \$317.23 | | |
| BERNATELLOS | \$252.00 | | |
| Bernick Companies | \$11,096.10 | | |
| BLACKDUCK LEEVERS FOODS | \$3,818.84 | | |

| Check Name | Amount |
|------------|--------------------|
| | <u>\$89,164.32</u> |

Sewer Fund
Year to Date Income Statement thru 11/30/2025

| Sewer Operating Revenue: | | Budget |
|---|---------------------|---------------------|
| Reimbursements | \$206.46 | \$0.00 |
| Interest Earnings | \$1,711.76 | \$750.00 |
| Sewer Sales | \$192,790.74 | \$250,297.86 |
| Farm Lease Agreement Revenue | \$6,098.00 | \$6,098.00 |
| Swr Penalty | \$1,005.90 | \$1,500.00 |
| Transfer from Money Market - ARPA Funds | \$0.00 | \$0.00 |
| Sewer Connet/Reconnect | \$0.00 | \$0.00 |
| Other State Aid Grant | \$325.00 | \$0.00 |
| Charges for Service | \$14,200.00 | \$5,000.00 |
| Total Sewer Revenues | \$216,337.86 | \$263,645.86 |

| Sewer Operating Expenditures: | | Budget | Remaining |
|--|---------------------|---------------------|----------------------|
| Full-Time Employees Regular | \$85,346.35 | \$85,646.98 | \$300.63 |
| Full-time Employee overtime | \$7,164.95 | \$4,000.00 | (\$3,164.95) |
| Part-Time Employees | \$1,699.80 | \$1,349.46 | (\$350.34) |
| Employer CPF Contribution - Union Contract | \$2,397.58 | \$3,102.84 | \$705.26 |
| PERA | \$6,793.95 | \$6,524.73 | (\$269.22) |
| FICA | \$7,020.08 | \$6,655.23 | (\$364.85) |
| Employer Paid Health | \$13,544.83 | \$17,044.92 | \$3,500.09 |
| Office Supplies (GENERAL) | \$0.00 | \$400.00 | \$400.00 |
| Heating Fuel | \$407.88 | \$1,000.00 | \$592.12 |
| Electricity | \$32,032.79 | \$21,000.00 | (\$11,032.79) |
| Training and Instruction | \$753.46 | \$1,000.00 | \$246.54 |
| Operating Supplies (GENERAL) | \$1,367.27 | \$1,000.00 | (\$367.27) |
| Motor Fuels | \$1,166.36 | \$2,000.00 | \$833.64 |
| Lubricants and Additives | \$0.00 | \$500.00 | \$500.00 |
| Repairs/Maint Supply | \$0.00 | \$1,500.00 | \$1,500.00 |
| Equipment Parts | \$0.00 | \$0.00 | \$0.00 |
| Computer Supplies | \$0.00 | \$0.00 | \$0.00 |
| Merchandise Resale | \$0.00 | \$0.00 | \$0.00 |
| Building Repair Supply | \$0.00 | \$0.00 | \$0.00 |
| Tires | \$0.00 | \$1,500.00 | \$1,500.00 |
| Small Tools | \$0.00 | \$600.00 | \$600.00 |
| Auditing and Acc't | \$3,500.00 | \$3,500.00 | \$0.00 |
| Architect Fees | \$0.00 | \$0.00 | \$0.00 |
| Legal Fees - for project | \$0.00 | \$100.00 | \$100.00 |
| Testing/Analysis | \$1,528.78 | \$1,700.00 | \$171.22 |
| Other Professional Services | \$10,319.09 | \$4,000.00 | (\$6,319.09) |
| Engineering Services - <i>PER/ER</i> | \$5,435.63 | \$0.00 | (\$5,435.63) |
| Telephone | \$0.00 | \$0.00 | \$0.00 |
| Postage | \$805.02 | \$700.00 | (\$105.02) |
| Travel Expense | \$486.19 | \$1,000.00 | \$513.81 |
| Other Printing/Binding | \$0.00 | \$0.00 | \$0.00 |
| Freight and Express | \$0.00 | \$0.00 | \$0.00 |
| Legal Notices/Publications | \$0.00 | \$0.00 | \$0.00 |
| General Liability Insurance | \$2,292.28 | \$2,877.64 | \$585.36 |
| Property Insurance | \$5,556.40 | \$5,941.09 | \$384.69 |
| Other Insurance | \$0.00 | \$0.00 | \$0.00 |
| Automotive Insurance | \$0.00 | \$0.00 | \$0.00 |
| Workers Compensation | \$2,323.00 | \$3,872.62 | \$1,549.62 |
| Unemployment Paid | \$0.00 | \$0.00 | \$0.00 |
| State Connection Fee | \$0.00 | \$0.00 | \$0.00 |
| Repairs/Maint Building | \$0.00 | \$125.00 | \$125.00 |
| Repairs/Maintenance Structure | \$12,452.09 | \$10,000.00 | (\$2,452.09) |
| Repairs/Main Machinery/Equip | \$492.89 | \$4,500.00 | \$4,007.11 |
| Dues and Subscriptions | \$5,801.73 | \$4,500.00 | (\$1,301.73) |
| Buildings & Structures - <i>Liftstations</i> | \$3,910.16 | \$0.00 | (\$3,910.16) |
| Improvements other | \$0.00 | \$0.00 | \$0.00 |
| Refuse/Garbage Dispsal - | \$167.20 | \$0.00 | (\$167.20) |
| Medical Fees | \$0.00 | \$0.00 | \$0.00 |
| Miscellaneous - | \$0.00 | \$0.00 | \$0.00 |
| Other Equipment <i>marco printer</i> | \$513.66 | \$993.72 | \$480.06 |
| Total Sewer Expenditures | \$215,279.42 | \$198,634.23 | (\$16,645.19) |

| | | Budget | Remaining |
|---------------------------------|--------------------|--------------------|-------------------|
| Debt Srv Principal 2014 Go Bond | \$0.00 | \$3,000.00 | \$3,000.00 |
| 2023A Go Bond Principal | \$12,562.88 | \$12,562.88 | \$0.00 |
| 2023A Go Bond Interest | \$8,061.72 | \$8,061.72 | \$0.00 |
| 2023B Go Bond Principal | \$2,488.18 | \$2,488.18 | \$0.00 |
| 2023B Go Bond Interest | \$1,423.29 | \$1,423.30 | \$0.01 |
| Depreciation/Capital Outlay | \$15,000.00 | \$20,000.00 | \$5,000.00 |
| Total | \$39,536.07 | \$47,536.08 | \$8,000.01 |

Net Total **(\$38,477.63)** **\$246,170.31** **(\$8,645.18)**

Water Fund

Year to Date Income Statement thru 11/30/2025

| Water Operating Revenue: | Budget: | |
|---------------------------------|---------------------|---------------------|
| Water Meter Sales | \$1,985.00 | \$0.00 |
| Health Dept Charges | \$2,622.89 | \$2,994.00 |
| Penalties and Interest | \$0.00 | \$0.00 |
| Water Sales | \$207,406.17 | \$292,111.78 |
| Water Connect/Reconnect Fee | \$485.95 | \$800.00 |
| Water Penalty | \$1,058.67 | \$1,300.00 |
| Interest Earnings | \$26.16 | \$900.00 |
| Reimbursements | \$294.21 | \$0.00 |
| Total Water Revenues | \$213,879.05 | \$298,105.78 |

| Water Operating Expenditures: | Year to Date | Budget | Remaining |
|--|---------------------|---------------------|-------------------|
| Full-Time Employees Regular | \$80,914.06 | \$81,038.72 | \$124.66 |
| Full-Time Employees OT | \$6,622.94 | \$2,000.00 | (\$4,622.94) |
| Part-Time Employees | \$1,699.88 | \$1,349.46 | (\$350.42) |
| Employer CPF Contribution - Union Contract | \$2,288.07 | \$2,895.62 | \$607.55 |
| PERA | \$6,442.08 | \$6,179.12 | (\$262.96) |
| FICA | \$6,646.32 | \$6,302.71 | (\$343.61) |
| Employer Paid Health | \$12,950.29 | \$16,297.77 | \$3,347.48 |
| Office Supplies (GENERAL) | \$0.00 | \$400.00 | \$400.00 |
| Printed Forms | \$0.00 | \$0.00 | \$0.00 |
| Heating | \$407.87 | \$1,000.00 | \$592.13 |
| Electricity | \$9,200.79 | \$10,000.00 | \$799.21 |
| Computer Supplies | \$0.00 | \$0.00 | \$0.00 |
| Training and Instruction | \$32.00 | \$1,000.00 | \$968.00 |
| Operating Supplies (GENERAL) | \$373.99 | \$2,600.00 | \$2,226.01 |
| Cleaning Supplies | \$0.00 | \$0.00 | \$0.00 |
| Motor Fuels | \$975.80 | \$1,500.00 | \$524.20 |
| Lubricants and Additives | \$0.00 | \$0.00 | \$0.00 |
| Chemicals | \$0.00 | \$0.00 | \$0.00 |
| Chlorine | \$7,983.72 | \$7,000.00 | (\$983.72) |
| Fluoride | \$0.00 | \$1,300.00 | \$1,300.00 |
| Repairs/Maint Supply | \$86.51 | \$1,100.00 | \$1,013.49 |
| Equipment Parts | \$14.99 | \$0.00 | (\$14.99) |
| Building Repair Supply | \$0.00 | \$0.00 | \$0.00 |
| Utility Maint Supply | \$0.00 | \$0.00 | \$0.00 |
| Small Tools | \$150.66 | \$500.00 | \$349.34 |
| Merchandise for Resale | \$0.00 | \$750.00 | \$750.00 |
| Auditing and Acc't | \$3,500.00 | \$3,500.00 | \$0.00 |
| Legal Notices/Publications | \$0.00 | \$0.00 | \$0.00 |
| Legal fees - | \$0.00 | \$200.00 | \$200.00 |
| Testing/Analysis | \$565.78 | \$0.00 | (\$565.78) |
| Professional Services | \$0.00 | \$0.00 | \$0.00 |
| Other Professional Services | \$1,917.42 | \$1,000.00 | (\$917.42) |
| Engineering Services - PER/ER | \$11,150.62 | \$0.00 | (\$11,150.62) |
| Telephone | \$391.37 | \$917.40 | \$526.03 |
| Radio/communications Expense | \$923.06 | \$480.12 | (\$442.94) |
| Internet | \$572.38 | \$504.00 | (\$68.38) |
| Postage | \$1,095.24 | \$900.00 | (\$195.24) |
| Travel Expense | \$316.10 | \$1,000.00 | \$683.90 |
| Other Equipment Rentals | \$0.00 | \$0.00 | \$0.00 |
| Legal Notices/Publications | \$0.00 | \$0.00 | \$0.00 |
| General Liability Insurance | \$548.64 | \$740.68 | \$192.04 |
| Property Insurance | \$6,176.40 | \$6,679.91 | \$503.51 |
| Workers Compensation | \$2,428.24 | \$3,139.93 | \$711.69 |
| Unemployment Paid | \$0.00 | \$0.00 | \$0.00 |
| Refuse/Garbage Disposal | \$354.40 | \$350.00 | (\$4.40) |
| State Connection Fee | \$2,816.73 | \$2,994.00 | \$177.27 |
| Repairs/Maint Building - | \$0.00 | \$0.00 | \$0.00 |
| Repairs/Maintenance Structure | \$3,903.84 | \$12,000.00 | \$8,096.16 |
| Repairs/Maintenance Machinery | \$0.00 | \$2,500.00 | \$2,500.00 |
| Dues and Subscriptions | \$4,850.55 | \$4,000.00 | (\$850.55) |
| Uncollectable Checks/Bad Debt | \$1,813.37 | \$150.00 | (\$1,663.37) |
| Medical Fees | \$0.00 | \$0.00 | \$0.00 |
| Office Equipment and furniture | \$0.00 | \$0.00 | \$0.00 |
| Other Equipment Marco Printer | \$513.66 | \$993.72 | \$480.06 |
| Miscellaneous - | \$0.00 | \$0.00 | \$0.00 |
| Cash Short | \$0.00 | \$0.00 | \$0.00 |
| Bank Service Charges | \$0.00 | \$150.00 | \$150.00 |
| Total Water Expenditures | \$180,627.77 | \$185,413.16 | \$4,785.39 |

| Other Water Expenditures: | | Budget | Remaining |
|----------------------------------|--------------------|---------------------|--------------------|
| Transfer Fr Other Fund | \$0.00 | \$0.00 | \$0.00 |
| 2023A Go bond principal | \$12,562.87 | \$12,562.88 | \$0.00 |
| 2023A Go Bond Interest | \$8,061.72 | \$8,061.72 | \$0.00 |
| 2023B Go Bond Principal | \$2,488.18 | \$2,488.18 | \$0.00 |
| 2023B Go Bond Interest | \$1,423.29 | \$1,423.30 | \$0.01 |
| Debt Service Bond Principal | \$50,000.00 | \$50,000.00 | \$0.00 |
| Debt Service Bond Interest | \$13,612.50 | \$13,612.50 | \$0.00 |
| Depreciation/Capital Outlay | \$0.00 | \$13,000.00 | \$13,000.00 |
| Total | \$88,148.56 | \$101,148.58 | \$13,000.01 |

Net Total (\$54,897.28) **\$286,561.74** **\$17,785.40**

Pine Tree Park
Year to Date Income Statement thru 11/30/2025

| PTP Revenues - | 2025 | 2024 | 2025 budget |
|---------------------------|--------------------|--------------------|--------------------|
| Reservation Fees | \$706.00 | \$561.00 | \$600.00 |
| Grants | \$11,000.00 | \$11,000.00 | \$11,000.00 |
| Camping Fees | \$19,813.93 | \$20,064.60 | \$20,000.00 |
| Other Revenue | \$0.00 | \$6,029.72 | \$0.00 |
| Transfer | \$5,000.00 | \$10,500.00 | \$0.00 |
| Interest Earnings | \$869.73 | \$847.29 | \$300.00 |
| Total PTP Revenues | \$37,389.66 | \$49,002.61 | \$31,900.00 |

| PTP Expenditures | 2025 YTD | 2024 YTD | 2025 Budget | Remaining |
|---|--------------------|--------------------|--------------------|-------------------|
| Full-Time Employees Regular | \$4,259.46 | \$5,713.71 | \$5,332.32 | \$1,072.86 |
| Full-time Employee Overtime | \$408.00 | \$204.44 | \$250.00 | (\$158.00) |
| Part-Time Employees Regular | \$4,249.64 | \$4,333.12 | \$3,373.65 | (\$875.99) |
| Employer CPF Contribution | \$144.25 | \$0.00 | \$204.62 | \$60.37 |
| PERA | \$344.63 | \$455.38 | \$652.95 | \$308.32 |
| FICA | \$673.77 | \$783.01 | \$666.01 | (\$7.76) |
| Employer Paid Health | \$828.77 | \$837.18 | \$1,030.33 | \$201.56 |
| Office Supplies | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Electricity | \$3,202.62 | \$2,487.15 | \$3,000.00 | (\$202.62) |
| Operating Supplies (GENERAL) | \$400.08 | \$289.49 | \$700.00 | \$299.92 |
| Cleaning Supplies | \$11.99 | \$11.97 | \$200.00 | \$188.01 |
| Motor Fuels | \$925.23 | \$1,400.00 | \$1,400.00 | \$474.77 |
| Repairs/Maint Supply | \$0.00 | \$75.51 | \$850.00 | \$850.00 |
| Equipment Parts | \$216.36 | \$302.01 | \$300.00 | \$83.64 |
| Other Professional Services | \$793.50 | \$1,575.07 | \$1,750.00 | \$956.50 |
| Postage | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Advertising | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Other Printing/Binding | \$0.00 | \$0.00 | \$250.00 | \$250.00 |
| General Liability Insurance | \$1,097.28 | \$1,359.04 | \$1,481.35 | \$384.07 |
| Property Insurance | \$2,283.00 | \$2,332.50 | \$2,472.45 | \$189.45 |
| Workers Compensation Insurance | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Garbage | \$2,510.72 | \$2,402.94 | \$2,500.00 | (\$10.72) |
| Repairs/Maint Building | \$1,420.28 | \$0.00 | \$2,500.00 | \$1,079.72 |
| Repairs/Maintenance Structure | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Improvements Other | \$0.00 | \$970.00 | \$0.00 | \$0.00 |
| Repairs/Maintenance Machinery | \$1,843.77 | \$285.17 | \$1,500.00 | (\$343.77) |
| Other Equipment - <i>new mower</i> | \$0.00 | \$17,559.44 | \$0.00 | \$0.00 |
| Depreciation | \$5,000.00 | \$5,000.00 | \$5,000.00 | \$0.00 |
| Miscellaneous - | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Portable Restrooms | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Dues and Subscriptions - includes refunds | \$962.40 | \$250.00 | \$375.00 | (\$587.40) |
| Total PTP Expenditures | \$31,575.75 | \$48,627.13 | \$35,788.68 | \$4,212.93 |
| Net Profit | \$5,813.91 | \$375.48 | | |

Lakeview Cemetery
Year to Date Income Statement thru 11/30/25

| Cemetery Revenue | 2025 | 2024 | 2025 Budget |
|------------------------------|--------------------|--------------------|-------------------|
| Cemetery Lot Revenues | \$0.00 | \$2,462.00 | \$1,700.00 |
| Other Revenue | \$28.24 | \$23.82 | \$0.00 |
| Interest Earnings | \$2,070.31 | \$2,150.63 | \$400.00 |
| Transfer from General Fund | \$2,000.00 | \$2,000.00 | \$2,000.00 |
| Transfer from Perpetual Fund | \$2,300.00 | \$2,100.00 | \$2,300.00 |
| Transfer from Liquor Fund | \$3,500.00 | \$3,500.00 | \$3,500.00 |
| Insurance Proceeds | \$2,180.00 | \$0.00 | \$0.00 |
| Total PTP Revenues | \$12,078.55 | \$12,236.45 | \$9,900.00 |

| Cemetery Expenditures | 2025 YTD | 2024 YTD | 2025 Budget | Remaining |
|------------------------------------|--------------------|-------------------|--------------------|---------------------|
| Full-Time Employees Regular | \$4,397.76 | \$3,966.77 | \$4,608.13 | \$210.37 |
| Full-time Employee overtime | \$576.64 | \$434.38 | \$300.00 | (\$276.64) |
| Part-Time Employees Regular | \$849.92 | \$861.47 | \$674.73 | (\$175.19) |
| Employer CPF Contribution | \$109.56 | \$0.00 | \$155.48 | \$45.92 |
| PERA | \$351.64 | \$332.10 | \$396.21 | \$44.57 |
| FICA | \$439.14 | \$401.68 | \$404.14 | (\$35.00) |
| Employer Paid Health | \$594.74 | \$578.71 | \$747.15 | \$152.41 |
| Operating Supplies (GENERAL) | \$0.00 | \$186.00 | \$400.00 | \$400.00 |
| Motor Fuels | \$664.40 | \$998.29 | \$1,000.00 | \$335.60 |
| Other Professional Services | \$2,805.00 | \$475.00 | \$500.00 | (\$2,305.00) |
| Postage | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| General Liability Insurance | \$137.16 | \$169.88 | \$185.17 | \$48.01 |
| Property Insurance | \$165.00 | \$168.00 | \$178.08 | \$13.08 |
| Workers Compensation Insurance | \$368.31 | \$476.42 | \$500.24 | \$131.93 |
| Total Cemetery Expenditures | \$11,459.27 | \$9,048.70 | \$10,049.33 | (\$1,409.94) |
| Net Profit | \$619.28 | \$3,187.75 | | |

Blackduck Municipal Golf Course
Year-To-Date Income Statement - 11/30/2025

| | Actual 2025 Sales | 2025 Revenue Budget | 2025 Cost of Goods | 2025 Gross Profit | 2025 Gross Margin | 2025 Expense Budget | Remaining Expense Budget |
|-----------------------------------|--------------------|---------------------|--------------------|--------------------|-------------------|---------------------|--------------------------|
| Beer | \$21,715.64 | \$20,000.00 | \$8,065.35 | \$13,650.29 | 62.86% | \$10,000.00 | \$1,934.65 |
| Liquor | \$8,089.43 | \$4,000.00 | \$809.00 | \$7,280.43 | 90.00% | \$1,000.00 | \$191.00 |
| Soft Drinks | \$9,470.73 | \$10,000.00 | \$8,344.57 | \$1,126.16 | 11.89% | \$6,000.00 | (\$2,344.57) |
| Food | \$10,857.41 | \$10,000.00 | \$7,849.74 | \$3,007.67 | 27.70% | \$8,000.00 | \$150.26 |
| Golf Merchandise & Clubs for Sale | \$6,104.25 | \$4,000.00 | \$4,495.04 | \$1,609.21 | 26.36% | \$3,000.00 | (\$1,495.04) |
| Clothing | \$5,295.25 | \$4,000.00 | \$4,757.85 | \$537.40 | 10.15% | \$3,500.00 | (\$1,257.85) |
| Total | \$61,532.71 | \$52,000.00 | \$34,321.55 | \$27,211.16 | 44.22% | \$31,500.00 | (\$2,821.55) |

| Charges for Services | Actual 2025 Revenue | Revenue Budget |
|-----------------------------------|---------------------|---------------------|
| Green Fees | \$105,507.28 | \$90,000.00 |
| Membership Fees | \$48,223.84 | \$38,000.00 |
| Trail Fees | \$777.00 | \$1,000.00 |
| Cart Storage | \$1,251.00 | \$1,584.00 |
| Rentals (Clubs, Carts) | \$2,187.33 | \$1,500.00 |
| Power Carts | \$66,386.97 | \$55,000.00 |
| Clubhouse Rental | \$1,850.00 | \$1,000.00 |
| Kayak Rental | \$0.00 | \$500.00 |
| Golf Tournament Revenue | \$11,590.19 | \$10,000.00 |
| Total Charges for Services | \$237,773.61 | \$198,584.00 |

Total Income \$299,306.32

| Less Operating Expense | 2025 Budget | Remaining |
|--|---------------------|---------------------|
| FT Wages | \$28,333.84 | \$2,442.74 |
| PT Wages | \$76,713.95 | \$11,561.10 |
| PERA | \$4,043.32 | \$3,296.81 |
| FICA | \$8,068.89 | \$1,038.56 |
| Employer Paid Health | \$11,467.38 | \$1,032.18 |
| Office Supplies | \$0.00 | \$400.00 |
| Heating Fuel | \$0.00 | \$0.00 |
| Electricity | \$6,410.43 | (\$410.43) |
| Computer Supplies | \$0.00 | \$0.00 |
| Training & Instructions | \$0.00 | \$0.00 |
| Operating Supplies | \$5,862.81 | (\$862.81) |
| Cleaning Supplies | \$0.00 | \$0.00 |
| Motor Fuels | \$4,901.93 | (\$901.93) |
| Lubricants/Additives | \$996.35 | (\$996.35) |
| Chemicals | \$6,076.55 | \$1,923.45 |
| Repair/Maint/Supplies | \$63.79 | (\$63.79) |
| Equipment parts | \$0.00 | \$0.00 |
| Building Repair supply | \$0.00 | \$0.00 |
| Small Tools/Equipment | \$861.38 | \$138.62 |
| Tires | \$0.00 | \$0.00 |
| Auditing/Accounting | \$0.00 | \$0.00 |
| Mix Expense | \$0.00 | \$0.00 |
| Other for Resale - ice | \$0.00 | \$0.00 |
| Medical Fees | \$0.00 | \$0.00 |
| Legal Fees | \$0.00 | \$0.00 |
| Telephone | \$1,111.73 | \$84.79 |
| Internet | \$628.30 | (\$28.30) |
| Travel Expense | \$161.00 | (\$161.00) |
| Other Equipment | \$0.00 | \$0.00 |
| Other Professional services | \$447.94 | (\$447.94) |
| Website Development & Maintenance | \$869.00 | \$79.00 |
| Sponsorship Expense | \$1,159.17 | (\$159.17) |
| Postage | \$0.00 | \$0.00 |
| Advertising | \$653.91 | \$346.09 |
| Promotional Expenses | \$3,143.20 | (\$3,143.20) |
| Liability Insurance | \$3,977.64 | \$1,392.27 |
| Property Insurance | \$2,338.00 | \$202.82 |
| Work Comp | \$2,545.79 | (\$1,091.49) |
| Unemployment | \$6,621.89 | (\$3,621.89) |
| Dram Insurance | \$1,000.00 | \$250.00 |
| Garbage Disposal | \$1,092.30 | \$207.70 |
| Repair/Maint Building | \$1,277.57 | \$722.43 |
| Improvements other than Bldgs - | \$11,361.77 | (\$6,361.77) |
| Repairs/Maint Machinery | \$9,927.02 | \$1,072.98 |
| Maintenance Course | \$5,827.74 | \$2,172.26 |
| Golf Cart Maintenance - ONLY | \$4,961.51 | (\$2,961.51) |
| Furniture & Fixtures | \$0.00 | \$0.00 |
| Motor Vehicles - <i>golf cart purchase</i> | \$16,076.58 | (\$3,176.58) |
| Club House renovations | \$0.00 | \$0.00 |
| Other Equipme: <i>new rental clubs</i> | \$0.00 | \$0.00 |
| Uncollectable Checks | \$0.00 | \$0.00 |
| Dues and Subscriptions | \$2,996.15 | (\$496.15) |
| Bank Service Charges | \$7,840.07 | (\$1,340.07) |
| Cart Shed Internal Loan 2020 | \$6,118.00 | \$0.00 |
| Golf Rough Mower Internal Loan - 2022 | \$3,650.74 | \$0.00 |
| Cart Lease - Huntington Bank - 2021 | \$14,670.00 | \$0.00 |
| Equipment Bond Interest 2016 | \$175.00 | \$0.00 |
| Equipment Bond Principal 2016 | \$14,000.00 | \$0.00 |
| Total Expense | \$278,432.64 | \$280,572.06 |

OPERATING INCOME OR LOSS (\$13,447.87)

| Other Expenses | |
|--|------------------------------|
| Misc. Expenses | \$0.00 |
| Donations to Other | \$600.00 <i>B&G Club</i> |
| Gift Certificates / Discounts <i>discounts for punch cards & savings cards</i> | \$12,481.71 |
| Cash Short - | \$697.69 |
| Total Other Expenses | \$13,779.40 |

| Other Income | |
|---|------------------------------------|
| General Property taxes | \$339.85 |
| Transfer Fr Liq Str | \$10,000.00 |
| Reimbursements | \$604.89 |
| Donations and Contributions | \$3,573.37 <i>Chamber Scramble</i> |
| Promotional Event Revenue | \$0.00 |
| Charges for Service - Bank Card Fees | \$3,020.58 |
| Cash Over | \$816.22 |
| Other Revenue | \$50.00 |
| Sponsorship Revenue <i>(cart / tee box)</i> | \$3,500.00 |
| Total Other Income | \$21,904.91 |

NET INCOME OR LOSS YEAR TO DATE (\$5,322.36)

| | |
|---|------------|
| Inventory On-Hand at 1/1/2025 after inventory total | \$3,802.17 |
| Inventory On-Hand at 11/30/2025 | \$3,802.17 |
| Difference | \$0.00 |

| Sales Comparison YTD | 2022 | 2023 | 2024 | 2025 | +/- over prior year |
|----------------------|-------------|-------------|-------------|--------------|---------------------|
| Green Fees | \$61,576.33 | \$94,307.14 | \$97,190.37 | \$105,507.28 | 7.88% |
| Cart Rental | \$35,219.38 | \$44,132.79 | \$61,183.00 | \$66,386.97 | 7.84% |

| YTD Comparisons: | 2022 | 2023 | 2024 | 2025 | +/- over prior year |
|-------------------|---------------|--------------|---------------|--------------|---------------------|
| Operating Revenue | \$211,754.86 | \$281,447.41 | \$295,478.16 | \$321,211.23 | 8.01% |
| Operating Expense | \$273,589.54 | \$272,683.99 | \$319,519.18 | \$326,533.59 | 2.15% |
| | (\$61,834.68) | \$8,763.42 | (\$24,041.02) | (\$5,322.36) | |

Blackduck Municipal Liquor Store Income Statement
Year to Date Ending 11/30/2025

\$931,266.91 *How much we paid for our inventory (expenses)*

| | YTD Sales | Cost of Goods | Gross Profit | Gross Profit Margin | 2025 Liquor Expense Budget | 2025 Liquor Revenue Budget | Percent of sales +/- to budget |
|--------------------------|-----------------------|---------------------|---------------------|---------------------|----------------------------|----------------------------|--------------------------------|
| THC Edibles - Off-Sale | \$23,306.33 | \$13,518.72 | \$9,787.61 | 42.00% | \$10,000.00 | \$13,000.00 | 44.22% |
| THC Beverages - Off-Sale | \$19,843.65 | \$12,406.93 | \$7,436.72 | 37.48% | \$15,000.00 | \$20,000.00 | -0.79% |
| Liquor Sales Off-Sale | \$312,020.95 | \$223,559.93 | \$88,461.02 | 28.35% | \$220,000.00 | \$330,000.00 | -5.76% |
| Beer Sales Off-Sale | \$474,838.87 | \$364,215.08 | \$110,623.79 | 23.30% | \$400,000.00 | \$560,000.00 | -17.93% |
| Wine Sales Off-Sale | \$44,243.91 | \$26,678.96 | \$17,564.95 | 39.70% | \$35,000.00 | \$50,000.00 | -13.01% |
| Other Sales On/Off-Sale | \$19,607.19 | \$16,015.03 | \$3,592.16 | 18.32% | \$7,800.00 | \$25,750.00 | -31.33% |
| Liquor Sales On-Sale | \$114,228.76 | \$22,124.43 | \$92,104.33 | 80.63% | \$0.00 | \$135,000.00 | -18.18% |
| Beer Sales On-Sale | \$161,273.66 | \$30,403.67 | \$130,869.99 | 81.15% | \$0.00 | \$170,000.00 | -5.41% |
| Wine Sales On-Sale | \$2,342.69 | \$783.41 | \$1,559.28 | 66.56% | \$0.00 | \$2,000.00 | 14.63% |
| Clothing | \$4,145.83 | \$1,915.51 | \$2,230.32 | 53.80% | \$5,000.00 | \$5,100.00 | -23.02% |
| Soft Drinks On Sale | \$30,940.60 | \$11,036.59 | \$19,904.01 | 64.33% | \$17,000.00 | \$30,000.00 | 3.04% |
| Food Sales | \$410,664.09 | \$228,260.18 | \$182,403.91 | 44.42% | \$220,000.00 | \$400,000.00 | 2.60% |
| Total | \$1,617,456.53 | \$950,918.44 | \$666,538.09 | 41.21% | \$929,800.00 | \$1,740,850.00 | -7.09% |

cost of our inventory

| Less Operating Expense | 2025 YTD | Budget | Remaining |
|---|---------------------|---------------------|--------------------|
| Wages FT | \$230,371.95 | \$243,327.49 | \$12,955.54 |
| FT Overtime | \$2,912.62 | \$1,500.00 | (\$1,412.62) |
| Wages PT | \$98,058.62 | \$108,405.55 | \$10,346.93 |
| PERA | \$28,433.34 | \$26,096.34 | (\$2,337.00) |
| FICA | \$30,470.30 | \$26,907.57 | (\$3,562.73) |
| Health Insurance | \$59,363.41 | \$64,944.73 | \$5,581.32 |
| Office Supplies | \$457.51 | \$900.00 | \$442.49 |
| Electricity | \$18,486.11 | \$20,000.00 | \$1,513.89 |
| Heating Fuel | \$11,065.41 | \$10,000.00 | (\$1,065.41) |
| Computer Supplies | \$185.07 | \$750.00 | \$564.93 |
| Training and Instruction | \$123.20 | \$700.00 | \$576.80 |
| Operating & Bar Supplies | \$12,780.23 | \$10,000.00 | (\$2,780.23) |
| Cleaning Supplies | \$0.00 | \$0.00 | \$0.00 |
| Bar Supply | \$0.00 | \$0.00 | \$0.00 |
| Building Repair Supplies | \$0.00 | \$0.00 | \$0.00 |
| Mix Expense | \$13,719.17 | \$16,000.00 | \$2,280.83 |
| Auditing / Acc'tg Services | \$6,500.00 | \$6,500.00 | \$0.00 |
| Other Professional Services- <i>Cleaning & Vestis Services</i> | \$21,959.18 | \$25,000.00 | \$3,040.82 |
| Website Development | \$869.00 | \$948.00 | \$79.00 |
| Telephone | \$2,044.95 | \$2,266.80 | \$221.85 |
| Postage | \$1,071.35 | \$1,000.00 | (\$71.35) |
| Cable Television | \$2,043.16 | \$2,141.88 | \$98.72 |
| Internet Access | \$894.66 | \$1,019.40 | \$124.74 |
| Advertising | \$90.00 | \$500.00 | \$410.00 |
| Travel Expense | \$430.72 | \$300.00 | (\$130.72) |
| Freight | \$6,451.21 | \$6,000.00 | (\$451.21) |
| Legal Fees | \$100.00 | \$0.00 | (\$100.00) |
| Promotions/Entertainment | \$7,122.36 | \$7,500.00 | \$377.64 |
| Legal Notices | \$0.00 | \$0.00 | \$0.00 |
| Liability Insurance | \$3,977.64 | \$5,369.91 | \$1,392.27 |
| Property Insurance | \$7,559.00 | \$8,169.42 | \$610.42 |
| Dram Shop/Liquor Liability | \$3,292.00 | \$3,500.00 | \$208.00 |
| Other Insurance | \$0.00 | \$0.00 | \$0.00 |
| Work Comp | \$8,581.12 | \$13,902.24 | \$5,321.12 |
| Unemployment | \$0.00 | \$500.00 | \$500.00 |
| Water Utility | \$2,679.20 | \$3,100.00 | \$420.80 |
| Garbage Disposal | \$7,622.74 | \$8,000.00 | \$377.26 |
| Catering Expense | \$0.00 | \$0.00 | \$0.00 |
| Repairs & Maintenance | \$0.00 | \$0.00 | \$0.00 |
| Repairs/Maintenance Building | \$11,297.89 | \$12,000.00 | \$702.11 |
| Uncollectable Checks | \$49.39 | \$200.00 | \$150.61 |
| Dues and Subscriptions | \$4,979.18 | \$4,500.00 | (\$479.18) |
| Bank Service Charges | \$45,918.74 | \$40,000.00 | (\$5,918.74) |
| Furniture & Fixtures | \$388.43 | \$0.00 | (\$388.43) |
| Office Equip & Furnishings - | \$598.00 | \$3,123.36 | \$2,525.36 |
| Improvements Other than Buildings - | \$10,805.45 | \$30,000.00 | \$19,194.55 |
| Building & Structures | \$0.00 | \$0.00 | \$0.00 |
| Medical Fees | \$0.00 | \$0.00 | \$0.00 |
| Assessment | \$1,001.59 | \$974.75 | (\$26.84) |
| Obligation Debt - Remodel/Addition - Principal | \$30,000.00 | \$30,000.00 | \$0.00 |
| Obligation Debt - Remodel/Addition - Interest | \$10,015.00 | \$10,015.00 | \$0.00 |
| Other Equipment - <i>Message board debt & copier lease & dishwasher lease</i> | \$16,221.74 | \$7,153.75 | (\$9,067.99) |
| Total Operating Expense | \$720,990.64 | \$763,216.19 | \$42,225.55 |

Inventory Expense (\$19,651.53)

NET INCOME OR LOSS (\$34,801.02) *(gross profit - expenses)*

Other Expenses

| | | |
|---|-------------------|---------------------------------|
| <i>Donations</i> | \$4,850.00 | <i>2025 Budget - \$6,000.00</i> |
| Capital Outlay | \$0.00 | |
| Unemployment Paid | \$0.00 | |
| Cash Short | \$336.24 | |
| Employer CPF contribution - Union Contract - Liquor Portion | \$208.59 | |
| Misc. Expense | \$0.00 | |
| Total Other Expenses | \$5,394.83 | |

Other Income

| | |
|--|--------------------|
| Reimbursements (NSF) | \$4,301.14 |
| Rent Income | \$22,912.73 |
| Vending Income | \$2,796.40 |
| Interest | \$3,374.80 |
| Catering Revenue | \$0.00 |
| Bank Service Fees Charged to customers | \$20,538.33 |
| Transfer from Liquor Rent Fund | \$15,000.00 |
| Cash Over | \$26.51 |
| Total Other Income | \$68,949.91 |

Gross Profit Before Transfers \$28,754.06

Transfer to General Fund & Other Funds \$68,500.00 *2025 Transfer total budget City wide = \$78,500*

Net Profit After Inventory Exp & Transfers (\$39,745.94)

| | |
|---|--------------|
| Inventory On-Hand at 1/1/2025 after inventory total | \$101,588.00 |
| Inventory On-Hand at 11/30/2025 | \$114,883.44 |
| Difference | \$13,295.44 |

YTD 4-year Sales Comparison Ending 10/31/2025

| | 2022 | 2023 | 2024 | 2025 | % of Increase from 2024-2025 |
|--|-----------------------|-----------------------|-----------------------|-----------------------|------------------------------|
| Off-Sale THC Edibles | \$0.00 | \$0.00 | \$12,161.82 | \$23,306.33 | 91.64% |
| Off-Sale THC Beverages | \$0.00 | \$0.00 | \$17,141.81 | \$19,843.65 | 15.76% |
| Off-Sale Liquor | \$280,832.45 | \$306,472.53 | \$293,255.44 | \$312,020.95 | 6.40% |
| Off-Sale Beer | \$489,207.61 | \$500,686.76 | \$483,586.80 | \$474,838.87 | -1.81% |
| Off-Sale Wine | \$49,243.44 | \$43,711.41 | \$46,127.77 | \$44,243.91 | -4.08% |
| Total Off-Sale | \$819,283.50 | \$850,870.70 | \$852,273.64 | \$874,253.71 | 2.58% |
| On-Sale Liquor | \$132,115.34 | \$134,166.87 | \$124,341.59 | \$114,228.76 | -8.13% |
| On-Sale Beer | \$161,721.83 | \$152,283.00 | \$163,072.12 | \$161,273.66 | -1.10% |
| On-Sale Wine | \$2,839.09 | \$1,871.55 | \$1,983.75 | \$2,342.69 | 18.09% |
| Total On-Sale | \$296,676.26 | \$288,321.42 | \$289,397.46 | \$277,845.11 | -3.99% |
| Total On and Off Sale | \$1,115,959.76 | \$1,139,192.12 | \$1,141,671.10 | \$1,152,098.82 | 0.91% |
| Total Food Sales | \$280,066.03 | \$320,466.74 | \$383,863.28 | \$410,664.09 | 6.98% |
| Gross Liquor Store Sales Comparison | \$1,496,553.91 | \$1,559,823.29 | \$1,657,834.74 | \$1,686,406.44 | 1.72% |

2025 Blackduck DMV Office Income Statement

Year to date Revenue thru 11/30/2025

| | 2025 DMV Sales | | 2025 DNR Sales | 2025 Total Office Sales | Previous Year Total Office Sales | Percentage to Previous Year | DMV Office Retain | DNR Office Retain | Remit to DMV State | Remit to DNR State | 2025 Net Office Revenue | 2025 YTD DMV Expenses | 2025 YTD Net Profit | Previous Year Net Profit | Comparative +/- % |
|----------------------|---------------------|--------------------|---------------------|-------------------------|----------------------------------|-----------------------------|-------------------|---------------------|--------------------|--------------------|-------------------------|-----------------------|---------------------|--------------------------|-------------------|
| January | \$60,771.52 | \$9,184.40 | \$69,955.92 | \$61,440.47 | 12.17% | \$3,603.53 | \$582.50 | \$57,167.99 | \$8,601.90 | \$4,186.03 | \$2,128.23 | \$2,057.80 | \$2,683.82 | -30.42% | |
| February | \$91,085.30 | \$6,622.90 | \$97,708.20 | \$86,249.08 | 11.73% | \$4,809.00 | \$623.00 | \$86,276.30 | \$5,999.90 | \$5,432.00 | \$2,155.28 | \$3,276.72 | \$3,488.66 | -6.47% | |
| March | \$100,386.73 | \$3,358.70 | \$103,745.43 | \$52,909.67 | 49.00% | \$5,406.21 | \$353.50 | \$94,980.52 | \$3,005.20 | \$5,759.71 | \$2,168.26 | \$3,591.45 | \$3,180.52 | 11.44% | |
| April | \$74,815.84 | \$4,857.10 | \$79,672.94 | \$62,558.89 | 21.48% | \$4,359.00 | \$388.50 | \$70,456.84 | \$4,468.60 | \$4,747.50 | \$1,805.07 | \$2,942.43 | \$2,774.69 | 5.70% | |
| May | \$86,441.50 | \$11,329.20 | \$97,770.70 | \$67,346.18 | 31.12% | \$5,059.00 | \$947.50 | \$81,382.50 | \$10,381.70 | \$6,006.50 | \$1,742.18 | \$4,264.32 | \$4,120.70 | 3.37% | |
| June | \$50,039.91 | \$4,431.60 | \$54,471.51 | \$57,223.87 | -5.05% | \$3,808.00 | \$468.00 | \$46,231.91 | \$3,963.60 | \$4,276.00 | \$2,404.33 | \$1,871.67 | \$2,771.17 | -48.06% | |
| July | \$55,447.68 | \$3,145.50 | \$58,593.18 | \$38,738.93 | 33.88% | \$3,376.21 | \$297.00 | \$52,071.47 | \$2,848.50 | \$3,673.21 | \$2,444.78 | \$1,228.43 | \$2,391.55 | -94.68% | |
| August | \$51,174.46 | \$1,797.30 | \$52,971.76 | \$51,362.61 | 3.04% | \$3,684.00 | \$242.00 | \$47,490.46 | \$1,555.30 | \$3,926.00 | \$2,911.98 | \$1,014.02 | \$2,909.68 | -186.95% | |
| September | \$37,117.57 | \$1,863.80 | \$38,981.37 | \$42,864.64 | -9.96% | \$3,424.07 | \$339.70 | \$33,693.50 | \$1,524.10 | \$3,763.77 | \$1,652.05 | \$2,111.72 | \$1,767.27 | 16.31% | |
| October | \$50,109.84 | \$2,655.60 | \$52,765.44 | \$46,170.77 | 12.50% | \$3,076.00 | \$189.50 | \$47,033.84 | \$2,466.10 | \$3,265.50 | \$1,687.42 | \$1,578.08 | \$1,927.43 | -22.14% | |
| November | \$41,990.31 | \$917.00 | \$42,907.31 | \$33,512.13 | 21.90% | \$2,334.00 | \$71.50 | \$39,656.31 | \$845.50 | \$2,405.50 | \$2,321.43 | \$84.07 | \$1,458.30 | -1634.63% | |
| December | | | | \$61,366.15 | | | | | | | | | \$1,949.28 | | |
| Year To Date: | \$699,380.66 | \$50,163.10 | \$749,543.76 | \$661,743.39 | 11.71% | \$42,939.02 | \$4,502.70 | \$656,441.64 | \$45,660.40 | \$47,441.72 | \$23,421.01 | \$24,020.71 | \$31,423.07 | -30.82% | |

MINNESOTA Lawful Gambling

LG216 Worksheet for Calculating Lawful Gambling Monthly Rent

| Organization Name Blackduck Fire Relief | | Licence Number 01944 | | Booth Operation Rent 1 List the % to be paid for paper pull-tabs, tipboards, paddletickets, electronic pull-tabs and electronic linked bingo conducted by the organization's employees 1 _____ | | | | | | |
|---|--|--------------------------------|--|--|---|--|---------|--|---|--|
| Site Name POND | | Site Number 001 | | Bar Operation Rent 2 List the % to be paid for paper pull-tabs, tipboards and paddletickets conducted by the lessor or lessor's employees 2 20.00% 3 List the % to be paid for electronic pull-tabs and electronic linked bingo conducted the lessor or lessor's employees 3 15.00% | | | | | | |
| (Use one worksheet for each site. if lease changes, use new worksheet) | | | | | | | | | | |
| A | B1 | B2 | C1 | C2 | D | E1 | E2 | F | G | H |
| | Booth Operation | | Bar Operation | | Rent Limit | Bar Operation Electronic Games | | Total Rent | Bar Operation | |
| Month and Year | Multiply the total of this month's net receipts from paper pull-tabs, electronic pull-tabs, tipboards, and paddletickets by the amount in Box 1. | | Multiply the total of this month's net receipts from paper pull-tabs, tipboards, and paddletickets by the amount in Box 2. | | If an amount was entered, in Col B, enter the sum of Cols B and C up to a max of \$1750. If Col B is blank, enter Col C. | Multiply the total of this month's net receipts from, electronic pull-tabs and electronic linked bingo by the amount in Box 3. | | Add Columns D and E Report amount on Schedule A, line 22h | Enter cash short for games sold from bar-op. Report amount on Sched A, line 22m. Col H is paid. | Subtract Col G from Col F. This is the amount of rent to be paid. The amount is not reported on Sched A. |
| 10/2025 | | | 3756.00 | 751.20 | 751.20 | 8024.30 | 1203.65 | 1954.85 | 0.00 | 1954.85 |
| 1 This amount may not exceed 10% 2 Enter no more than 10% if paper or electronic pull-tabs, tipboards, paddletickets (other than paddlewheel without a table once weekly), or electronic linked bingo games are conducted by the organization's employees. Otherwise, enter no more than 20%. 3 This amount may not exceed 15%. 4 Electronic pull-tab rent is based on the receipts incurred during the month, and not on when each pull-tab deal is closed. 5 If the amount in Column H is negative, contact your compliance specialist. | | | | | | | | | | |



CITY OF BLACKDUCK

Payments

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Current Period: November 2025

Payment Batch NOVCCPMNT112525 \$2,635.63

| | | | | |
|---------------------------------------|---|---|-------|-------------------------|
| Refer | 86 <i>CARDMEMBER SERVICE -DEERW</i> | <u>Ck# 015338 11/26/2025</u> | | |
| Cash Payment | E 101-42200-210 Operating Supplies (GEN | Business Card Holder - Christina Regas | | \$1,351.50 |
| Invoice | | | | |
| Cash Payment | E 101-41400-200 Office Supplies (GENER | Business Card Holder - Christina Regas | | \$323.82 |
| Invoice | | | | |
| Cash Payment | E 609-49750-200 Office Supplies (GENER | Business Card Holder - Christina Regas | | \$15.00 |
| Invoice | | | | |
| Cash Payment | E 609-49750-200 Office Supplies (GENER | Business Card Holder - Christina Regas | | \$50.00 |
| Invoice | | | | |
| Cash Payment | E 609-49750-433 Dues and Subscriptions | Business Card Holder - Christina Regas | | \$5.38 |
| Invoice | | | | |
| Cash Payment | E 609-49750-433 Dues and Subscriptions | Business Card Holder - Christina Regas | | \$250.00 |
| Invoice | | | | |
| Cash Payment | E 101-41400-433 Dues and Subscriptions | Business Card Holder - Christina Regas | | \$9.39 |
| Invoice | | | | |
| Cash Payment | E 609-49750-433 Dues and Subscriptions | Business Card Holder - Christina Regas | | \$120.00 |
| Invoice | | | | |
| Transaction Date | 11/25/2025 | DW Checking | 10100 | Total \$2,125.09 |
| <hr style="border: 1px solid cyan;"/> | | | | |
| Refer | 87 <i>CARDMEMBER SERVICE -DEERW</i> | <u>Ck# 015338 11/26/2025</u> | | |
| Cash Payment | E 101-43100-224 Street Maint Materials | Business Credit Card Holder - Mike Schwanke | | \$86.01 |
| Invoice | | | | |
| Cash Payment | E 101-43100-321 Telephone | Business Credit Card Holder - Mike Schwanke | | \$1.99 |
| Invoice | | | | |
| Cash Payment | E 209-45183-433 Dues and Subscriptions | Business Credit Card Holder - Mike Schwanke | | \$37.40 |
| Invoice | | | | |
| Cash Payment | E 602-43200-404 Repairs/Maint Machinery | Business Credit Card Holder - Mike Schwanke | | \$20.02 |
| Invoice | | | | |
| Cash Payment | E 601-43200-322 Postage | Business Credit Card Holder - Mike Schwanke | | \$7.85 |
| Invoice | | | | |
| Cash Payment | E 602-43200-404 Repairs/Maint Machinery | Business Credit Card Holder - Mike Schwanke | | \$126.90 |
| Invoice | | | | |
| Cash Payment | E 602-43200-404 Repairs/Maint Machinery | Business Credit Card Holder - Mike Schwanke | | \$53.63 |
| Invoice | | | | |
| Transaction Date | 11/25/2025 | DW Checking | 10100 | Total \$333.80 |
| <hr style="border: 1px solid cyan;"/> | | | | |
| Refer | 88 <i>CARDMEMBER SERVICE -DEERW</i> | <u>Ck# 015338 11/26/2025</u> | | |
| Cash Payment | E 101-42110-233 Uniforms | Business Card Holder - Police Chief | | \$193.00 |
| Invoice | | | | |
| Transaction Date | 11/25/2025 | DW Checking | 10100 | Total \$193.00 |
| <hr style="border: 1px solid cyan;"/> | | | | |
| Refer | 91 <i>CARDMEMBER SERVICE -DEERW</i> | <u>Ck# 015338 11/26/2025</u> | | |
| Cash Payment | E 613-49830-433 Dues and Subscriptions | CREDIT FOR OVERPMT | | -\$16.26 |
| Invoice | | | | |
| Transaction Date | 11/25/2025 | DW Checking | 10100 | Total -\$16.26 |



CITY OF BLACKDUCK
Payments

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Current Period: November 2025

Fund Summary

| | |
|---------------------------|-------------------|
| | 10100 DW Checking |
| 101 GENERAL FUND | \$1,965.71 |
| 209 PINE TREE PARK FUND | \$37.40 |
| 601 WATER FUND | \$7.85 |
| 602 SEWER FUND | \$200.55 |
| 609 MUNICIPAL LIQUOR FUND | \$440.38 |
| 613 GOLF COURSE | (\$16.26) |
| | \$2,635.63 |

| | |
|--|------------|
| Pre-Written Checks | \$2,635.63 |
| Checks to be Generated by the Computer | \$0.00 |
| Total | \$2,635.63 |

CITY OF BLACKDUCK

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Transaction Activity COB Payrolls - Novemberr 2025

| Search Name | Amount | Check Nbr | EFT | Tran Name | Check/Receipt Date | Period Name | Batch Name |
|--------------------------|--------------------|-----------|-----|--------------|--------------------|-------------|-----------------|
| PERA | \$5,553.48 | 004864 | Yes | Cash Payment | 11/04/25 | November | PR23LIABS110425 |
| MN DEPT OF REVENUE | \$27.48 | 004867 | Yes | Cash Payment | 11/05/25 | November | PR23.1SUPPLIABS |
| INTERNAL REVENUE SERVICE | \$82.12 | 004868 | Yes | Cash Payment | 11/05/25 | November | PR23.1SUPPLIABS |
| INTERNAL REVENUE SERVICE | \$5,018.36 | 004862 | Yes | Cash Payment | 11/04/25 | November | PR23LIABS110425 |
| PERA | \$5,621.90 | 004874 | Yes | Cash Payment | 11/18/25 | November | PR24LIABS111825 |
| INTERNAL REVENUE SERVICE | \$5,426.78 | 004875 | Yes | Cash Payment | 11/18/25 | November | PR24LIABS111825 |
| INTERNAL REVENUE SERVICE | \$2,115.24 | 004862 | Yes | Cash Payment | 11/04/25 | November | PR23LIABS110425 |
| MN DEPT OF REVENUE | \$1,265.81 | 004863 | Yes | Cash Payment | 11/04/25 | November | PR23LIABS110425 |
| INTERNAL REVENUE SERVICE | \$20.00 | 004868 | Yes | Cash Payment | 11/05/25 | November | PR23.1SUPPLIABS |
| IUOE LOCAL #49 | \$140.00 | 015242 | No | Cash Payment | 11/04/25 | November | PR23LIABS110425 |
| CENTRAL PENSION FUND | \$616.00 | 015327 | No | Cash Payment | 11/18/25 | November | PR24LIABS111825 |
| NATIONWIDE | \$348.15 | 004865 | Yes | Cash Payment | 11/04/25 | November | PR23LIABS110425 |
| CENTRAL PENSION FUND | \$609.50 | 015241 | No | Cash Payment | 11/04/25 | November | PR23LIABS110425 |
| INTERNAL REVENUE SERVICE | \$2,451.22 | 004875 | Yes | Cash Payment | 11/18/25 | November | PR24LIABS111825 |
| MN DEPT OF REVENUE | \$1,403.40 | 004876 | Yes | Cash Payment | 11/18/25 | November | PR24LIABS111825 |
| NATIONWIDE | \$346.15 | 004877 | Yes | Cash Payment | 11/18/25 | November | PR24LIABS111825 |
| DEERWOOD BANK | \$3,283.37 | 015328 | No | Cash Payment | 11/18/25 | November | PR24LIABS111825 |
| MN CHILD SUPPORT PAY CTR | \$25.00 | 015329 | No | Cash Payment | 11/18/25 | November | PR24LIABS111825 |
| MN CHILD SUPPORT PAY CTR | \$25.00 | 015243 | No | Cash Payment | 11/04/25 | November | PR23LIABS110425 |
| | <u>\$34,378.96</u> | | | | | | |

CITY OF BLACKDUCK

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Transaction Activity COB Payrolls - Novemberr 2025

| Search Name | Amount | Check Nbr | EFT | Tran Name | Check/Receipt Date | Period Name | Batch Name |
|------------------------|-------------------|-----------|-----|--------------|--------------------|-------------|----------------|
| NORTHWEST SERVICE COOP | \$8,553.60 | 004872 | Yes | Cash Payment | 11/14/25 | November | NWSCoop 112025 |
| | <u>\$8,553.60</u> | | | | | | |

CITY OF BLACKDUCK

Transaction Activity COB Payrolls - Novemberr 2025

| Search Name | Amount | Check Nbr | EFT | Tran Name | Check/Receipt Date | Period Name | Batch Name |
|--------------|-----------------|-----------|-----|--------------|--------------------|-------------|----------------|
| DELTA DENTAL | \$447.72 | 004880 | Yes | Cash Payment | 11/20/25 | November | DeltaD 11-2025 |
| | <u>\$447.72</u> | | | | | | |

CITY OF BLACKDUCK

Transaction Activity COB Payrolls - Novemberr 2025

| Search Name | Amount | Check Nbr | EFT | Tran Name | Check/Receipt Date | Period Name | Batch Name |
|-----------------------|-----------------|--------------|-----|--------------|-----------------------|----------------|-----------------|
| LINCOLN NATIONAL LIFE | \$595.81 | 004881 | Yes | Cash Payment | 11/20/25 | November | LinLife 11-2025 |
| | <u>\$595.81</u> | | | | | | |



CITY OF BLACKDUCK

Payments

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Current Period: November 2025

Payment Batch OctBillsSupp2025 \$7,573.31

| | | | | | |
|------------------|-----------------|------------------------------------|------------------------------|--------------|------------|
| Refer | 0 | <u>BLACKDUCK LEEVERS FOODS</u> | <u>Ck# 015316 11/12/2025</u> | | |
| Cash Payment | E 609-49750-260 | Food for Resale | | | \$4,167.02 |
| Invoice | 10302025 | 11/1/2025 | | | |
| Cash Payment | E 613-49830-210 | Operating Supplies (GEN) | | | \$68.02 |
| Invoice | 10302025 | 11/1/2025 | | | |
| Cash Payment | E 101-41400-210 | Operating Supplies (GEN) | | | \$3.69 |
| Invoice | 10302025 | 11/1/2025 | | | |
| Transaction Date | 11/12/2025 | DW Checking | 10100 | Total | \$4,238.73 |
| Refer | 1 | <u>BELTRAMI COUNTY SOLID WASTE</u> | <u>Ck# 015313 11/12/2025</u> | | |
| Cash Payment | E 609-49750-384 | Refuse/Garbage Disposa Q4 2025 | | | \$857.81 |
| Invoice | s52707 | 11/1/2025 | | | |
| Transaction Date | 11/12/2025 | DW Checking | 10100 | Total | \$857.81 |
| Refer | 2 | <u>BELTRAMI COUNTY SOLID WASTE</u> | <u>Ck# 015313 11/12/2025</u> | | |
| Cash Payment | E 613-49830-384 | Refuse/Garbage Disposa Q4 2025 | | | \$107.23 |
| Invoice | s52853 | 11/1/2025 | | | |
| Transaction Date | 11/12/2025 | DW Checking | 10100 | Total | \$107.23 |
| Refer | 3 | <u>BELTRAMI COUNTY SOLID WASTE</u> | <u>Ck# 015313 11/12/2025</u> | | |
| Cash Payment | E 209-45183-384 | Refuse/Garbage Disposa Q4 2025 | | | \$171.56 |
| Invoice | s52988 | 11/1/2025 | | | |
| Transaction Date | 11/12/2025 | DW Checking | 10100 | Total | \$171.56 |
| Refer | 4 | <u>ROGERS TWO WAY RADIO</u> | <u>Ck# 015318 11/12/2025</u> | | |
| Cash Payment | E 101-42200-323 | Radio/Communications | | | \$114.00 |
| Invoice | 28806 | 11/1/2025 | | | |
| Transaction Date | 11/12/2025 | DW Checking | 10100 | Total | \$114.00 |
| Refer | 5 | <u>GRAINGER</u> | <u>Ck# 015317 11/12/2025</u> | | |
| Cash Payment | E 101-45200-210 | Operating Supplies (GEN) | | | \$551.82 |
| Invoice | 9690217774 | 10/28/2025 | | | |
| Transaction Date | 11/12/2025 | DW Checking | 10100 | Total | \$551.82 |
| Refer | 1 | <u>BLACKDUCK CO-OP</u> | <u>Ck# 015315 11/12/2025</u> | | |
| Cash Payment | E 613-49830-406 | Maintenance Course Pro | | | \$81.00 |
| Invoice | 415884 | 10/2/2025 | | | |
| Transaction Date | 11/12/2025 | DW Checking | 10100 | Total | \$81.00 |
| Refer | 2 | <u>BLACKDUCK CO-OP</u> | <u>Ck# 015315 11/12/2025</u> | | |
| Cash Payment | E 613-49830-216 | Chemicals and Chem Pr | | | \$1,122.00 |
| Invoice | 415909 | 10/8/2025 | | | |
| Transaction Date | 11/12/2025 | DW Checking | 10100 | Total | \$1,122.00 |
| Refer | 3 | <u>BLACKDUCK CO-OP</u> | <u>Ck# 015315 11/12/2025</u> | | |
| Cash Payment | E 613-49830-404 | Repairs/Maint Machinery | | | \$88.10 |
| Invoice | 122486 | 10/14/2025 | | | |
| Transaction Date | 11/12/2025 | DW Checking | 10100 | Total | \$88.10 |
| Refer | 4 | <u>BLACKDUCK CO-OP</u> | <u>Ck# 015315 11/12/2025</u> | | |
| Cash Payment | E 609-49750-205 | Heating Fuel | | | \$143.22 |
| Invoice | 48805 | 10/20/2025 | | | |



CITY OF BLACKDUCK

11/14/25 3:27 PM

Page 2

Payments

Current Period: November 2025

| | | | | | |
|------------------|--|------------------------------|-------|--------------|-----------------|
| Transaction Date | 11/12/2025 | DW Checking | 10100 | Total | \$143.22 |
| Refer | 5 <i>BLACKDUCK CO-OP</i> | <u>Ck# 015315 11/12/2025</u> | | | |
| Cash Payment | E 101-43100-212 Motor Fuels | | | | \$86.89 |
| Invoice | 8616-1 10/3/2025 | | | | |
| Transaction Date | 11/12/2025 | DW Checking | 10100 | Total | \$86.89 |
| Refer | 6 <i>BLACKDUCK CO-OP</i> | <u>Ck# 015315 11/12/2025</u> | | | |
| Cash Payment | E 101-43100-235 Personal Protective Equi | | | | \$10.95 |
| Invoice | 122206 10/8/2025 | | | | |
| Transaction Date | 11/12/2025 | DW Checking | 10100 | Total | \$10.95 |

Fund Summary

| | | |
|---------------------------|-------------------|-------------------|
| | 10100 DW Checking | |
| 101 GENERAL FUND | | \$767.35 |
| 209 PINE TREE PARK FUND | | \$171.56 |
| 609 MUNICIPAL LIQUOR FUND | | \$5,168.05 |
| 613 GOLF COURSE | | \$1,466.35 |
| | | <u>\$7,573.31</u> |

| | |
|--|-------------------|
| Pre-Written Checks | \$7,573.31 |
| Checks to be Generated by the Computer | \$0.00 |
| Total | \$7,573.31 |

To

Vendor ID: 0000201376
Vendor Location: 001
Vendor Name: BLACKDUCK CITY OF T
Vendor Address: PO BOX 380
 BLACKDUCK, MN 56630-0380

Reference Information

Pay Cycle: DLYEFT
Pay Cycle Seq Number: 3626

Payment Information

Payment Reference: 0010027796
Payment Date: 11/25/2025
Payment Method: Automated Clearing House

| Agency Code / Description | Contact Phone | Voucher ID / Payment Message | Invoice Date | Invoice Number | Customer Account | Paid Amt |
|---------------------------|---------------|------------------------------------|--------------|------------------------|------------------------------|----------------------|
| G90 / REVENUE/INTERGOVT | 651/556-6092 | 00 11803627 SUPP FIRE STATE AID | 11/26/2025 | 24071A20402002B00 1 | CITY-040200 SUPP_FIRE_AID | 3,975.49 |
| G90 / REVENUE/INTERGOVT | 651/556-6092 | 00 11803628 FIRE STATE AID | 11/26/2025 | 24071A20402002F00 1 | CITY-040200 FIRE_AID | 29,720.35 |
| Total: | | | | | | 33,695.84 USD |

December 2025 Property Tax Statement
Received 12/01/2025

| Cnty Code | FUND | DESCRIPTION | AMOUNT | SPEC ASSES # | SUBTOTALS: | |
|--------------|-----------------------------|------------------------------------|-----------------------|----------------------|-----------------------------------|--|
| R/P | 1 101-31000 | Gen Prop Tax | \$157,348.86 | | | |
| | 42 309-31000 | 89 GO Bond Prop Tax | \$0.00 | | | |
| | 29 309-31000 | 94 GO Bond Prop Tax | \$0.00 | | | |
| | 33 101-36100 | 98 GO Bond Prop Tax | \$0.00 | | | |
| | 34 309-31000 | 99 GO Bond Prop Tax | \$0.00 | | | |
| | | 306-31000 | 2000 GO Bond Prop Tax | \$0.00 | | |
| | 39 307-31000 | 2006 GO Bond Prop Tax | \$0.00 | | | |
| | 42 309-31000 | 2009 GO Bond Prop Tax | \$38.47 | | | |
| | 41 613-31000 | 2012 Refunding Golf Prop Tax | \$10.78 | | | |
| | 27 613-31000 | Equipm Cert Prop Tax | \$10.58 | | | |
| | 45 311-31000 | Industrial Lane | \$0.00 | | \$180,215.09 | |
| | 45 210-31000 | Blackduck HRA | \$3,354.79 | 10108 Cash Account | | |
| | 47 314-31000 | 2014 Go Bond Prop Tax | \$3,930.43 | | | |
| | 49 381-31000 | 2023A Go Bond Prop Tax | \$9,945.80 | | | |
| | 50 382-31000 | 2023B Go Bond Prop Tax | \$1,714.00 | | | |
| 51 331-31000 | 2024A Go Equipment Bond Tax | \$3,861.38 | | | | |
| M | 1 101-31030 | Mobile Home Tax Credit | \$331.69 | | 307 Tax \$0.00 | |
| | 42 309-31030 | 89 GO Bond MHTC | \$0.00 | | 307 Spec #REF! | |
| | 29 309-31030 | 94 GO Bond MHTC | \$0.00 | | | |
| | 33 101-31030 | 98 GO Bond MHTC | \$0.00 | | 309 Tax \$38.47 | |
| | 34 309-31030 | 99 GO Bond MHTC | \$0.00 | | 309 Spec | |
| | | 306-31030 | 2000 GO Bond MHTC | \$0.00 | | |
| | 39 307-31030 | 2006 GO Bond MHTC | \$0.00 | | 314 Tax \$3,938.70 | |
| | 42 309-31030 | 2009 GO Bond MHTC | \$0.00 | | 314 Spec \$0.00 | |
| | 45 311-31030 | Industrial Lane | \$0.00 | | \$379.82 | |
| | 41 613-31030 | 2012 Refunding Golf Prop Tax | \$0.00 | | | |
| | 27 613-31030 | Equipm Cert Prop Tax | \$0.00 | | | |
| | 45 210-31000 | Blackduck HRA | \$7.09 | 10108 Cash Account | 376 Tax \$11,358.99 | |
| | 47 314-31030 | 2014 Go Bond | \$8.27 | | 376 Spec \$0.00 | |
| | 49 381-31030 | 2023A Go Bond Prop Tax | \$21.01 | | | |
| | 50 382-31030 | 2023B Go Bond Prop Tax | \$3.61 | | 613 Tax \$21.36 | |
| 51 331-31000 | 2024A Go Equipment Bond Tax | \$8.15 | | | | |
| OTHER | 1 101-31900 | Pen&Int Del Tax | \$26.39 | | | |
| | 1 101-31000 | Gen Prop Tax (Excess TIF) | \$0.00 | | | |
| | 39 307-31000 | 2006 GO Bond (Excess TIF) | \$0.00 | | Front/Pine 325 Spec \$157.54 | |
| | 42 309-31000 | 2009 GO Bond Prop Tax (Excess TIF) | \$0.00 | | | |
| | 45 311-31000 | Industrial Lane (Excess TIF) | \$0.00 | | \$26.39 Sewer 317 Spec \$2,920.15 | |
| | 41 613-31000 | Golf Equip Certificate | \$0.00 | | Water 320 Spec \$5,071.49 | |
| | 27 613-31000 | Golf 2012 Refunding | \$0.00 | | | |
| | 45 210-31000 | Blackduck HRA | \$0.00 | 10108 Cash Account | 2023A 381 \$9,966.81 | |
| 47 314-31000 | 2014 Go Bond (Excess TIF) | \$0.00 | | 2023B 382 \$1,717.61 | | |
| TIFF | 376-31050 | Tax Increments | \$11,358.99 | Blackduck Housing | \$180,621.30 | |
| SPEC ASSES | 101-36100 | Special Assessments | \$0.00 | 8116, 8118 | | |
| | 101-36100 | 98 Spec. Assessments | \$0.00 | 8101, 8102 | | |
| | 314-36100 | 2014 Spec. Assessments | \$0.00 | 8126 | | |
| | 314-31900 | 2014 Pen & Int | \$0.00 | 8126 | | |
| | 325-36100 | 2018 Spec. Frontage/Pine | \$140.66 | 8127 | \$9,929.42 | |
| | 325-31900 | 2018 Pen & Int Frontage/Pine | \$16.88 | 8127 | | |
| | 320-36100 | 2018 Spec. Summit/Main | \$3,950.47 | 8128 | 63.46% \$6,225.13 | |
| | 320-31900 | 2018 Pen & Int Summit/Main | \$1,121.03 | 8128 | | |
| | 317-36100 | 2018 Spec. Summit/Main | \$2,274.66 | 8128 | 36.54% | |
| | 317-31900 | 2018 Pen & Int Summit/Main | \$645.48 | 8128 | \$1,766.51 | |
| | 101-31900 | Penalties & Interest | \$0.00 | | | |
| | 101-31900 | 98 Pen & Int | \$0.00 | | | |
| | 101-31050 | Excess TIF | \$1,780.24 | | | |
| | 309-31900 | 99 Pen & Int | \$0.00 | | | |
| | 601-37160 | Water Pen & Int | \$0.00 | 8199 | | |
| | 101-34000 | Charges for Services | \$0.00 | | | |
| 602-37200 | Sewer Sales | \$0.00 | 8199 | | | |
| 601-37100 | Water Sales | \$0.00 | 8199 | | | |
| | 101-31000 | Stale Dated Tax Payment: | \$0.00 | | | |
| | | GRAND TOTAL: | \$201,909.71 | | \$201,909.71 | |

041-2012 Refunding for 613
 029-Equip Cert for 613

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 ST312MN

045 = HRA = Fund 210

BELTRAMI COUNTY, MN
 REMITTANCE ADVISE REPORT
 COLLECTED THROUGH 10/31/2025 FOR CHECK DATE 10/31/2025

AUTHORITY: 010200 CITY OF BLACKDUCK

| ROLL | TAX TYPE | TOTAL | 2025 | 2024 | 2023 | 2022 | 2021 | 2020 | ALL PRIOR |
|-----------------|-------------------------|------------------------|------------|--------|--------|------|------|------|-----------|
| GRAND TOTAL | | 201,909.71 | 200,978.53 | 532.21 | 398.97 | 0.00 | 0.00 | 0.00 | 0.00 |
| AMOUNT OF CHECK | | 201,909.71 | | | | | | | |
| M | NET TCAP | | 331.69 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 001 GENERAL REVENUE | 101 | 331.69 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 045 BLACKDUCK HRA LEVY | 210 | 7.09 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 047 2014A DISP SYS BOND | 314 | 8.27 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 049 2023A GO BOND | 381 | 21.01 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 050 2023B GO BOND | 382 | 3.61 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 051 2024A GO EQUIPMENT | 331 | 8.15 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | TOTAL NET TCAP | | 379.82 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL M | | 331.69 | 331.69 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 045 BLACKDUCK HRA LEVY | 7.09 | 7.09 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 047 2014A DISP SYS BOND | 8.27 | 8.27 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 049 2023A GO BOND | 21.01 | 21.01 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 050 2023B GO BOND | 3.61 | 3.61 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 051 2024A GO EQUIPMENT | 8.15 | 8.15 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | TOTAL M | 379.82 | 379.82 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| R/P | NET TCAP | 157,348.86 | 156,578.64 | 452.83 | 317.39 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 001 GENERAL REVENUE | 101 | 157,348.86 | 452.83 | 317.39 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 027 EQUIPMENT CERT | 613 | 10.58 | 0.00 | 10.58 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 041 2012 GO REFUNDING | 613 | 10.78 | 0.00 | 10.78 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 042 2009 A REFUNDING | 309 | 38.47 | 0.00 | 17.37 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 045 BLACKDUCK HRA LEVY | 210 | 3,354.79 | 10.63 | 7.37 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 047 2014A DISP SYS BOND | 314 | 3,930.43 | 11.02 | 9.09 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 049 2023A GO BOND | 381 | 9,945.80 | 31.24 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 050 2023B GO BOND | 382 | 1,714.00 | 5.39 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 051 2024A GO EQUIPMENT | 331 | 3,861.38 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | TOTAL NET TCAP | 180,215.09 | 179,310.30 | 532.21 | 372.58 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL R/P | | 157,348.86 | 156,578.64 | 452.83 | 317.39 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 027 EQUIPMENT CERT | 10.58 | 0.00 | 0.00 | 10.58 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 041 2012 GO REFUNDING | 10.78 | 0.00 | 0.00 | 10.78 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 042 2009 A REFUNDING | 38.47 | 0.00 | 21.10 | 17.37 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 045 BLACKDUCK HRA LEVY | 3,354.79 | 3,336.79 | 10.63 | 7.37 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 047 2014A DISP SYS BOND | 3,930.43 | 3,910.32 | 11.02 | 9.09 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 049 2023A GO BOND | 9,945.80 | 9,914.56 | 31.24 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 050 2023B GO BOND | 1,714.00 | 1,708.61 | 5.39 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 051 2024A GO EQUIPMENT | 3,861.38 | 3,861.38 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | TOTAL R/P | 180,215.09 | 179,310.30 | 532.21 | 372.58 | 0.00 | 0.00 | 0.00 | 0.00 |
| OTHER | INTEREST | R/P | 101 | 26.39 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | TOTAL OTHER | | 26.39 | 0.00 | 26.39 | 0.00 | 0.00 | 0.00 | 0.00 |
| NET TIF | TIF TAX | 0012 BLACKDUCK HOUSING | 11,358.99 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | TOTAL NET TIF TAX | 376 | 11,358.99 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

NOV 19, 2025
03:56 PM

BELTRAMI COUNTY, MN
REMITTANCE ADVICE REPORT
COLLECTED THROUGH 10/31/2025 FOR CHECK DATE 10/31/2025

PAGE: 52
ST312MN

AUTHORITY: 010200 CITY OF BLACKDUCK

| ROLL | TAX TYPE | TOTAL | 2025 | 2024 | 2023 | 2022 | 2021 | 2020 | ALL PRIOR |
|---------|------------------------------|-----------|-----------|------|------|------|------|------|-----------|
| TIF | 0012 BLACKDUCK HOUSING | 11,358.99 | 11,358.99 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | TOTAL TIF | 11,358.99 | 11,358.99 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| SPECIAL | 81270 FRONTAGE RD AND P: 325 | 157.54 | 157.54 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 81280 SUMMIT AVE W & MA: | 7,905.90 | 7,905.90 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | TOTAL SPECIAL | 8,063.44 | 8,063.44 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | PENALTY | 85.74 | 85.74 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | TOTAL SPECIAL | 8,149.18 | 8,149.18 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| R/P | EXTIF | 1,780.24 | 1,780.24 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | TOTAL EXTIF | 1,780.24 | 1,780.24 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | TOTAL R/P | 1,780.24 | 1,780.24 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

PROJECT: 81270 - FRONTAGE RD AND PINE AVE

| AUTH | ASMT YEAR | PARCEL ID | OWNER NAME | SA BASE PRINCIPAL | SA BASE INTEREST | SA FEES | DELQ PENALTY | DELQ INTEREST | TOTAL |
|--------|-----------------|----------------------|------------------|-------------------|------------------|---------|--------------|---------------|--------|
| 010200 | 2024 | 810048800 | SCOTT A GRENNELL | 140.66 | 16.88 | | | | 157.54 |
| 010200 | 2024 | AUTHORITY YEAR TOTAL | | 140.66 | 16.88 | | | | 157.54 |
| 010200 | AUTHORITY TOTAL | | | 140.66 | 16.88 | | | | 157.54 |
| 81270 | PROJECT TOTAL | | | 140.66 | 16.88 | | | | 157.54 |

BELTRAMI COUNTY, MN - 2024 - 010200
SPECIAL ASSESSMENT DISTRIBUTION REPORT
COLLECTED FROM 06/01/2025 TO 10/31/2025 FOR CHECK DATE 10/31/2025

PROJECT: 81280 - SUMMIT AVE W & MAIN ST N

| AUTH | ASMT YEAR | PARCEL ID | OWNER NAME | SA BASE PRINCIPAL | SA BASE INTEREST | SA FEES | DELQ PENALTY | DELQ INTEREST | TOTAL |
|--------|-----------------|----------------------|-----------------------------|-------------------|------------------|---------|--------------|---------------|----------|
| 010200 | 2024 | 810002402 | MWD HOLDINGS BLACKDUCK LLC | 509.12 | 137.46 | | 25.86 | | 672.44 |
| 010200 | 2024 | 810024400 | MIDWEST MINNESOTA COMMUNITY | 254.56 | 68.73 | | | | 323.29 |
| 010200 | 2024 | 810024700 | CHERRY BRANDS | 254.56 | 68.73 | | | | 323.29 |
| 010200 | 2024 | 810028000 | BLACKDUCK DEVELOPMENT CORP | 254.56 | 68.73 | | | | 323.29 |
| 010200 | 2024 | 810032900 | MICHEAL D POLLARD | 250.62 | 67.67 | | 12.93 | | 331.22 |
| 010200 | 2024 | 810033100 | MARLENA R POPE | 254.56 | 68.73 | | | | 323.29 |
| 010200 | 2024 | 810033300 | SAMANTHA NICOLE CLAUSEN | 329.23 | 88.90 | | 5.69 | | 423.82 |
| 010200 | 2024 | 810033400 | ADAM KOLB | 254.56 | 68.73 | | | | 323.29 |
| 010200 | 2024 | 810033600 | ROBERT KEITH SMITH TRUSTEE | 254.56 | 68.73 | | | | 323.29 |
| 010200 | 2024 | 810033800 | MIDWEST MINNESOTA COMMUNITY | 254.56 | 68.73 | | | | 323.29 |
| 010200 | 2024 | 810034100 | DONAVAN TAYLOR | 254.56 | 68.73 | | | | 323.29 |
| 010200 | 2024 | 810034200 | DWIGHT A KETTERLING | 254.56 | 68.73 | | | | 323.29 |
| 010200 | 2024 | 810034700 | DANIEL D HARDING | 254.56 | 68.73 | | | | 323.29 |
| 010200 | 2024 | 810036200 | JUSTIN E VERNLUND | 254.56 | 68.73 | | | | 323.29 |
| 010200 | 2024 | 810036300 | ERIK VAN MURRAY | 254.56 | 68.73 | | | | 323.29 |
| 010200 | 2024 | 810036500 | ALEX C SKARET | 254.56 | 68.73 | | | | 323.29 |
| 010200 | 2024 | 810036600 | AMATA J MOLNAR | 254.56 | 68.73 | | | | 323.29 |
| 010200 | 2024 | 810036700 | MOLLIE A OLSON | 254.56 | 68.73 | | | | 323.29 |
| 010200 | 2024 | 810038500 | PATRICK T JEPKES | 44.96 | 12.14 | | | | 57.10 |
| 010200 | 2024 | 810038600 | MISTY R ARMSTRONG | 254.56 | 68.73 | | | | 323.29 |
| 010200 | 2024 | 810039400 | KRISTINE A KRUETH | 254.56 | 68.73 | | | | 323.29 |
| 010200 | 2024 | 810050600 | MWD HOLDINGS BLACKDUCK LLC | 254.56 | 68.73 | | 12.93 | | 336.22 |
| 010200 | 2024 | 810050800 | MWD HOLDINGS BLACKDUCK LLC | 509.12 | 137.46 | | 28.33 | | 674.91 |
| 010200 | 2024 | AUTHORITY YEAR TOTAL | | 6,225.13 | 1,680.77 | | 85.74 | | 7,991.64 |
| 010200 | AUTHORITY TOTAL | | | 6,225.13 | 1,680.77 | | 85.74 | | 7,991.64 |
| 81280 | PROJECT TOTAL | | | 6,225.13 | 1,680.77 | | 85.74 | | 7,991.64 |

1766 51

To

Vendor ID: 0000201376
Vendor Location: 001
Vendor Name: BLACKDUCK CITY OF T
Vendor Address: PO BOX 380
 BLACKDUCK, MN 56630-0380

Reference Information

Pay Cycle: DLYEFT
Pay Cycle Seq Number: 3630

Payment Information

Payment Reference: 0010045764
Payment Date: 12/03/2025
Payment Method: Automated Clearing House

| Agency Code / Description | Contact Phone | Voucher ID / Payment Message | Invoice Date | Invoice Number | Customer Account | Paid Amt |
|-----------------------------|---------------|------------------------------|--------------|----------------------------------|------------------|-------------------|
| P07 / DPS ? TONI KELLERHUIS | 651/201-7023 | 00 01109712 | 10/20/2025 | DVS No Fee Pymts Aug-Sep 2025 | | 278.00 |
| Total: | | | | | | 278.00 USD |

No Fee Report - DMV Office 180 SWIFT Aug-Sept. 2025

| Office | RunDate | Date From | Date To | Category | Total | DRs/DLAs | Xsmall (\$2) | Small (\$4) | Medium (\$8) | Large (\$11) | Large (\$12) | Large (\$16) |
|---------------|-------------|-------------|-------------|-----------------------|-----------|-----------|--------------|-------------|--------------|--------------|--------------|--------------|
| 180 Blackduck | 03-Dec-2025 | 01-Aug-2025 | 30-Sep-2025 | 100% SRD Vet - Vehicl | 6 | 6 | 0 | 0 | 5 | 0 | 1 | 0 |
| 180 Blackduck | 03-Dec-2025 | 01-Aug-2025 | 30-Sep-2025 | Other | 22 | 22 | 1 | 7 | 0 | 0 | 7 | 7 |
| | | | | | 28 | 28 | 1 | 7 | 5 | 0 | 8 | 7 |
| | | | | | | \$278.00 | \$2.00 | \$28.00 | \$40.00 | \$0.00 | \$96.00 | \$112.00 |

November 17, 2025

City Of Blackduck
Christina Regas
218-835-4803
Christina.regas@blackduckmn.com

Re: Blackduck Library

Main Exterior Entrance

Labor and materials to remove the existing entrance system and dispose. Installed will be a new dark bronze anodized storefront entrance system that will be custom fabricated to fit the existing rough opening. The new system will include one LH outswing door and one fixed sidelite to the left of the door (when viewing from the exterior – see attached drawing).

The new 3'0 x 7'0 medium stile door will include three butt ball bearing hinges, door closer, rim panic exit device with exterior keyed cylinder, exterior door pull, 10" bottom door rail, door sweep and threshold. All glass to be clear Low-E tempered safety insulated glass.

INSTALLED PRICE: \$7,763.00

Option to include an automatic door operator: ADD \$3,649.00

Please call 218-444-4527 with any questions.

Thank you,

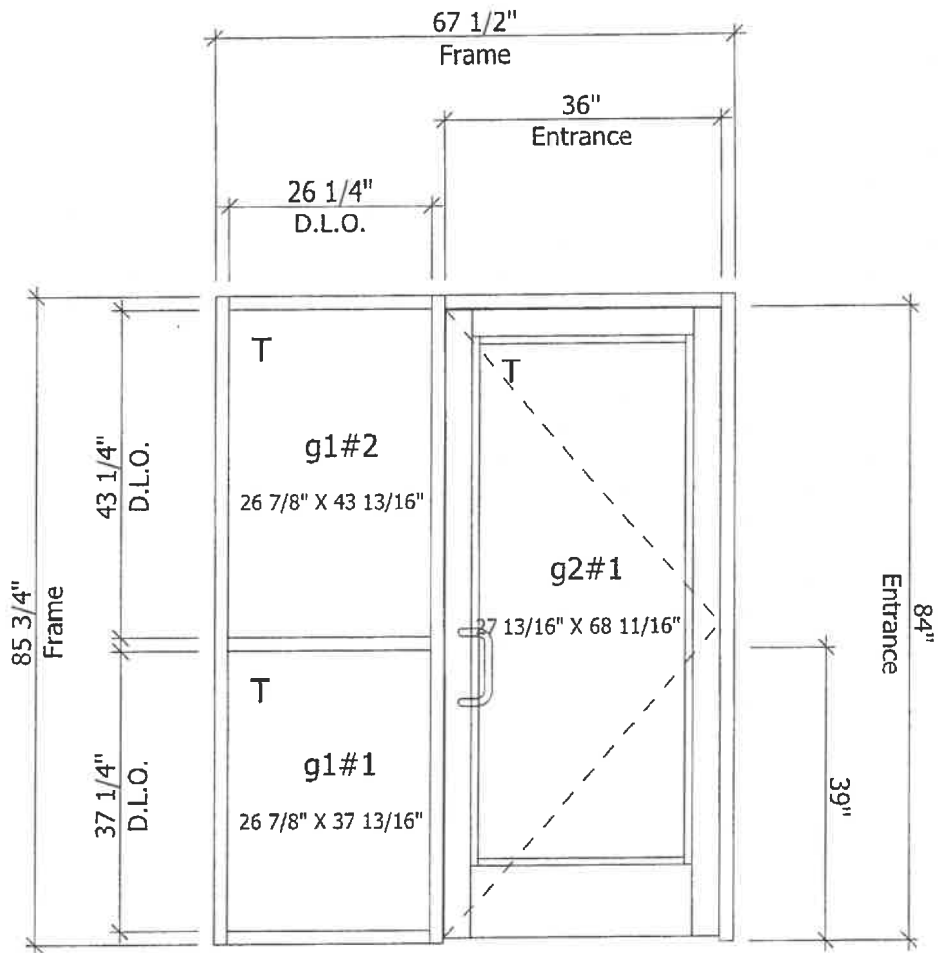


Jon Smith

*approved for both door + ADA
\$11,412.00*



11-25-2025



Blackduck Library-(Main Exterior) - C1/DB/1P- (1Thus)
 Frame: 4500 Series : Storefront : 1/4 in. glass : 1-3/4 x
 4-1/2 : Std Horz.

\$80.00

NO. 2026-03



GENERAL CORPORATE LICENSE

STATE OF MINNESOTA
CITY OF BLACKDUCK
COUNTY OF BELTRAMI

Whereas, Northern Amusement has paid the sum of \$80.00 dollars to the City of Blackduck, as required by the ordinances of said City and complied with all the requirements of said Ordinances necessary for obtaining this License;

Now **Therefore**, by order of the Blackduck City Council, and by virtue hereof, the said Northern Amusement is hereby licensed and authorized to **operate eight (8) amusement machines at Drakes Wash** for the period of One Year starting January 1, 2026, and ending December 31, 2026, subject to all conditions and provisions of said Ordinances.

Given under my hand and the corporate seal of the City of Blackduck this 8th day of **December 2025**.

Mayor

Attest _____

Administrator




General Corporate License City of Blackduck

State of Minnesota
County of Beltrami

To the Council of the City of Blackduck in said County and State:

The undersigned hereby applies for a license to carry on the business of **operating amusement machines** at **Drakes Wash** in the City of Blackduck in said county and state for the term of one year from the date hereof, subject to the laws of Minnesota and the ordination of the said City; and hereof tenders \$80.⁰⁰ as the license fee therefore operate (8) **machines**.

11-17 2025
Date


Signature of Applicant

**A fee of \$10.00 per
amusement machine
must accompany this
application.**

\$110.00

NO. 2026-02



GENERAL CORPORATE LICENSE

STATE OF MINNESOTA
CITY OF BLACKDUCK
COUNTY OF BELTRAMI

Whereas, Northern Amusement has paid the sum of \$110.00 dollars to the City of Blackduck, as required by the ordinances of said City and complied with all the requirements of said Ordinances necessary for obtaining this License;

Now **Therefore**, by order of the Blackduck City Council, and by virtue hereof, the said Northern Amusement is hereby licensed and authorized to **operate eleven (11) amusement machines at Blackduck Bowling Lanes** for the period of One Year starting January 1, 2026, and ending December 31, 2026, subject to all conditions and provisions of said Ordinances.

Given under my hand and the corporate seal of the City of Blackduck this **8th** day of **December 2025**.

Mayor

Attest

Administrator

NOV 25 2025




General Corporate License City of Blackduck

State of Minnesota
County of Beltrami

To the Council of the City of Blackduck in said County and State:

The undersigned hereby applies for a license to carry on the business of **operating amusement machines** at **Blackduck Bowling Lanes** in the City of Blackduck in said county and state for the term of one year from the date hereof, subject to the laws of Minnesota and the ordination of the said City; and hereof tenders \$ 110.⁰⁰ as the license fee therefore operate (11) **machines.**

11-17 2025
Date



Signature of Applicant

**A fee of \$10.00 per
amusement machine
must accompany this
application.**

\$60.00

NO. 2026-01



GENERAL CORPORATE LICENSE

STATE OF MINNESOTA
CITY OF BLACKDUCK
COUNTY OF BELTRAMI

Whereas, Northern Amusement has paid the sum of \$60.00 dollars to the City of Blackduck, as required by the ordinances of said City and complied with all the requirements of said Ordinances necessary for obtaining this License;

Now Therefore, by order of the Blackduck City Council, and by virtue hereof, the said Northern Amusement is hereby licensed and authorized to **operate six (6) amusement machines at Blackduck Liquor Store** for the period of One Year starting January 1, 2026, and ending December 31, 2026, subject to all conditions and provisions of said Ordinances.

Given under my hand and the corporate seal of the City of Blackduck this 8th day of **December 2025**.

Mayor

Attest _____
Administrator



CITY OF BLACKDUCK

NOV 25 2025

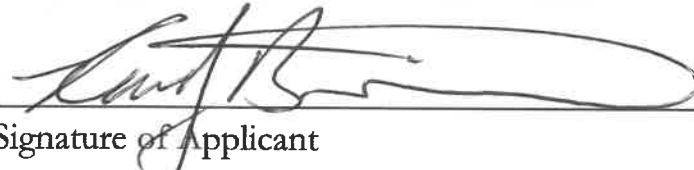
General Corporate License
City of Blackduck

State of Minnesota
County of Beltrami

To the Council of the City of Blackduck in said County and State:

The undersigned hereby applies for a license to carry on the business of operating amusement machines at Blackduck Liquor Store – DBA The Pond in the City of Blackduck in said county and state for the term of one year from the date hereof, subject to the laws of Minnesota and the ordination of the said City; and hereof tenders \$ 60⁰⁰ as the license fee therefore operate (6) machines.

11-17 2025
Date


Signature of Applicant

A fee of \$10.00 per
amusement machine
must accompany this
application.

\$150.00



**3.2 MALT LIQUOR
ON-SALE LICENSE**

No. 2026-01

License is hereby Granted to

**Patrick Tjepkes
TO SELL AT RETAIL**

3.2 MALT LIQUOR

FOR CONSUMPTION ON THE PREMISES LOCATED AT

Blackduck Bowling Lanes

In the City of Blackduck, County of Beltrami, State of Minnesota
for the period commencing January 1st, 2026 and terminating December 31st, 2026
at midnight.

WITNESS THE GOVERNING BODY of the CITY OF BLACKDUCK and the seal thereof this 8th day of December 2025
The Council of the City of Blackduck

Attest: _____
Administrator

by _____
Mayor

No. 2026-01

Fee \$ 150.00



City Blackduck

County Beltrami

WINE LICENSE – “ON-SALE”

THIS CERTIFIES THAT:

LICENSEE Patrick R. Tjepkes

TRADE NAME Blackduck Lanes

STREET ADDRESS OR LOT AND BLOCK NO 233 Summit Ave West Blackduck, MN 56630

Is authorized for the Period beginning 01/01/2026 to 12/31/2026 to sell

WINE NOT EXCEEDING 24% ALCOHOL BY VOLUME AT RETAIL ONLY FOR CONSUMPTION ON THE PREMISES SUBJECT TO THE LAWS AND REGULATIONS OF THE STATE OF MINNESOTA AND THE ORDINANCES OF THE MUNICIPALITY OR COUNTY

****STRONG BEER AUTHORIZATION**** YES NO

CLERK/AUDITOR SIGNATURE _____

THIS LICENSE IS APPROVED

Mayor or President
Given under my hand and the Municipal Corporate Seal
City/County of Blackduck Date _____

Alcohol & Gambling Enforcement Director Date _____
PS 9115-03(6/03)

CLERK or Recorder



CITY OF BLACKDUCK

On-Sale Intoxicating, 3.2 Beer, Club, Off-Sale 3.2 Malt Liquor, On-Sale Wine Liquor License Application

City Code Section 1120.25—1120.32

Date of Application: 11-25-2025 Licensing Period: 2026

Patrick Tjepkes
 LICENSEE NAME (Corp, Partnership, Individual)

10/14/2025
 DATE OF APPLICATION

233 Summit Ave W Blackduck mn 56630 31 years
 LICENSEE ADDRESS (Street, City, State, Zip) LENGTH OF TIME AT THIS ADDRESS

233 Summit Ave W Blackduck mn 56630 218 835 6620 218 760 5077
 BUSINESS ADDRESS BUSINESS PHONE HOME PHONE

Blackduck Lanes - Bowling Center 26-1803742 9240716
 BUSINESS PROPERTY LEGAL DESCRIPTION *Restaurant FEDERAL ID# STATE ID #

Type of License Applying for:

| | | |
|---|--|--|
| <input type="checkbox"/> On Sale Intoxicating | <input checked="" type="checkbox"/> On Sale 3.2 Beer or Wine | <input type="checkbox"/> Off Sale 3.2 Beer |
| <input type="checkbox"/> On Sale Club | <input type="checkbox"/> Consumption & Display License | <input type="checkbox"/> Temporary On Sale |

BUSINESS IS A: Hotel Restaurant Bowling Center Club/Veteran Organization

IF BUSINESS IS A RESTAURANT, state the restaurant seating capacity 60

IF BUSINESS IS A CLUB: state number of members _____

Years at business location _____

IF BUSINESS IS A HOTEL: state number of rooms _____

Restaurant seating capacity _____

IS THIS APPLICATION A: New Renewal Transfer

IF THE APPLICANT IS A PARTNERSHIP, LLP, CORPORATION, OR LLC, COMPLETE THE FOLLOWING FOR EACH PARTNER/OFFICER:

| Full Name (First Middle Last) | Title | Social Security # | Date of Birth | Address—Street/City/State/Zip |
|-------------------------------|-------|-------------------|---------------|-------------------------------|
| | | | | |
| | | | | |
| | | | | |

Are the applicants citizens of the United States? Yes No

Have any of the applicants ever been convicted of a felony, gross misdemeanor or misdemeanor, including violation of a municipal ordinance but excluding minor traffic violations? Yes No

If yes, the date and place of conviction and nature of the offense _____

During the past year has a summons been issued to the licensee under the Civil Liquor Liability Law? Yes No

Have any of the applicants in the prior 5 years been convicted of a willful violation of a federal or state law or local ordinance governing the manufacture, sale, distribution, or possession for sale or distribution of alcoholic beverages? Yes No

Have any of the applicants hold a license from the Commissioner of MN as a manufacturer, brewer, or wholesaler of alcoholic beverages? Yes No

Are the taxes, assessments, or other financial claims against the property where the business is to be located paid to date with no delinquent balances due? Yes No

The applicants must provide proof of financial responsibility by providing a Certificate of Insurance in the amount specified by the City Ordinance. Has this been provided? Yes No

APPLICANT'S OCCUPATIONS FOR PRIOR 3 YEARS: (if applicable, please complete for each officer or partner also. Use the back of this form if additional space is needed).

| Employer | Occupation | Address | Phone |
|-----------------|----------------|--|--------------|
| Blackduck Lanes | owner/operator | 233 Summit Ave W Blackduck mn 55301 | 218 760 5071 |
| | | | |
| | | | |

Applicants will present this request to the City Administrator's Office who will forward the application to a Committee for review. An investigation by the Blackduck Police Department will be conducted and the findings presented to the Committee. The Committee will present their recommendation to the City Council for action. The City will forward the required applications/paperwork to the Minnesota Department of Public Safety.

Cost of the license is currently: \$1700.00 for On Sale Intoxicating Liquor; \$150.00 for On Sale 3.2 Beer; \$150.00 for On Sale Wine annually. An investigation fee of \$50.00 will be charged when the application is submitted. If the City determines that further investigation is necessary the City may charge an additional investigation fee in an amount established by State Statute.

Applicants shall comply with all restrictions, limitations, and regulations for the sale of intoxicating liquor under the City Code and State Statutes.

Please check this box if you are also applying for the Sunday Liquor License. An additional fee of \$200 for an annual Sunday Liquor License will be due.

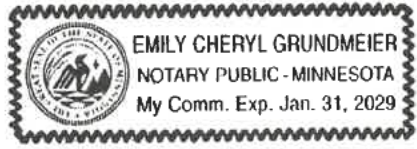
I, hereby, under oath, state that the information contained in this application is true and correct to the best of my knowledge; that I have received a copy of the City of Blackduck City Code as it relates to intoxicating liquor; and that I will notify the City of Blackduck within 30 days should any of the information in this application change. I further acknowledge that the falsification of any information contained in this application or willful omission will be cause for denial of the license or for revocation of a license which has been issued.

[Signature]
SIGNATURE OF APPLICANT

[Signature]
TITLE

11-25-2025
DATE

STATE OF MINNESOTA)
) SS
COUNTY OF BELTRAMI)



On this 25TH day of NOVEMBER, 2025, before me, a Notary Public within aforesaid County, the applicant personally appeared before me and is known to be the person who completed this application and acknowledge that said application was signed of applicant's own free will and accord.

[Signature]
Notary Public

SIGNATURE OF APPLICANT

TITLE

DATE

STATE OF MINNESOTA)
) SS
COUNTY OF BELTRAMI)

On this _____ day of _____, _____, before me, a Notary Public within aforesaid County, the applicant personally appeared before me and is known to be the person who completed this application and acknowledge that said application was signed of applicant's own free will and accord.

Notary Public

CITY OF BLACKDUCK

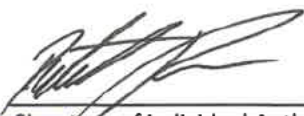
CONSENT FOR THE RELEASE OF INFORMATION

In Accordance with MSA 13.05, Subd. 4(d)

I, Patrick Tjepkes, authorize the Blackduck Police Department to release criminal history data, as defined by Minnesota Statute 13.87, Subd. 1 and driver's license and traffic record data to the City Administrator for the City of Blackduck and/or its agents and/or representatives. I understand that some of this data may be classified as private data under Minnesota Statutes and I hereby give my informed consent to release of that private data by the Blackduck Police Department to the City Administrator of the City of Blackduck and/or its agents and/or representatives.

This consent for the release of data is for the purpose of obtaining a license with the City of Blackduck. This information cannot be used for any other purposes.

This authorization may be revoked in writing by me at any time and in no event will it be valid for more than one year from the date below.



Signature of Individual Authorizing Release

10/14/2025
Date

Please complete the following:

Full Name: Patrick FIRST Raymond FULL MIDDLE NAME Tjepkes LAST

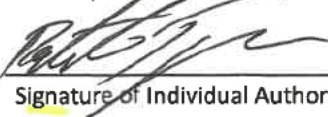
Date of Birth: [Redacted]

Driver's License Number and State: [Redacted]

Please list any other names you are or have been known by: _____

I certify that all statements by me on this form are true and complete. I understand that any false statements or omissions on this form shall be sufficient cause for rejection of my license application.

I hereby authorize the City of Blackduck to use this information to determine my suitability for obtaining a license.



Signature of Individual Authorizing Release

10/14/2025
Date

State of Minnesota
County of Beltrami
City of Blackduck

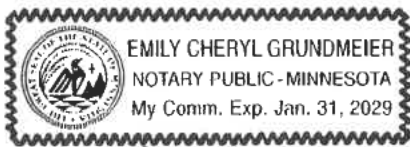
AFFIDAVIT OF PAST BEER SALES AMOUNTS

Patrick Tsepkes and Blackduck Lanes

Bring first duly sworn, depose and say that they are applicant for an 3.2 on sale beer license from the city of Blackduck and accountant for applicant respectively, that under Minnesota statutes section 340A .409, applicant is not required to carry Dram Shop Insurance or otherwise demonstrate proof of financial responsibility, because sales of beer at the licensed premises in the two immediately preceding license years have amounted to \$ ~~32000~~ 17911 during the license year ending December 31, 2024 and \$ 2786.42 during the months of the most recent license year beginning January 1, 2025 and ending December 31, 2025.

Accountant represents that the business practices and account records of the applicant are adequate to demonstrate accurately the total amount of the applicant's beer sales during each license year. Applicant and accountant agree to certify to the city, at no cost to the city, at the end of the license year, the actual amount of the applicant's beer sales

Subscribed and sworn to me this
25TH day of NOVEMBER, 2025



Emily Grundmeier

[Signature]

Applicant

[Signature]

Accountant for Applicant

Note:

Subd. 4. **Insurance not required.** Subdivision 1 does not apply to licensees who by affidavit establish that:

- (1) they are on-sale 3.2 percent malt liquor licensees with sales of less than \$25,000 of 3.2 percent malt liquor for the preceding year;
- (2) they are off-sale 3.2 percent malt liquor licensees with sales of less than \$50,000 of 3.2 percent malt liquor for the preceding year;
- (3) they are holders of on-sale wine licenses with sales of less than \$25,000 for wine for the preceding year; or
- (4) they are holders of temporary wine licenses issued under law.



MINNESOTA DEPARTMENT OF PUBLIC SAFETY
 DRIVER AND VEHICLE SERVICES
 445 Minnesota Street, Suite 186
 Saint Paul, MN 55101-5186
 Phone: (651) 201-7800 Fax: (651) 297-1480
 Web: dvs.dps.mn.gov Email: DVS.DealerQuestion@state.mn.us

| | |
|------------------------|------------|
| OFFICE USE ONLY | |
| DEALER NUMBER: | |
| DATE RECEIVED: | 11-25-2025 |
| COUNTY: | Beltrami |
| AREA: | Blackduck |
| INITIALS: | DP |

Certification of Compliance with Minnesota Worker's Compensation Law

This certification must accompany an application for a Minnesota Motor Vehicle Dealer's License

Minnesota Statutes, section 176.182 requires every state and local licensing agency to withhold the issuance or renewal of a license or permit to operate a business or engage in an activity in Minnesota until the applicant certifies that they are in compliance with the workers' compensation coverage requirements outlined in section 176.

If the required information is not provided or is falsely stated it shall result in a \$2,000 penalty assessed against the applicant by the commissioner of the Department of Labor and Industry.

You are required to fill the below portion out.

A valid workers' compensation policy must be kept in effect at all times by employers as required by law.

| | | | |
|--|---------------------------|----------------------------|----------|
| License or Certificate Number (if Applicable) | Business Telephone Number | Alternate Telephone Number | |
| Dealership Name | | | |
| DBA ("doing business as" or "also known as" an assumed name,) if applicable: | | | |
| Business address (must be physical street address, no P.O. Boxes) | City | State | Zip code |
| County | Email Address | | |

Workers' Compensation Insurance Policy Information

| | | |
|--|----------------|-----------------|
| Insurance Company Name (Not the insurance agent) | NAIC Number | |
| Policy Number | Effective Date | Expiration Date |

Exemption

I am not required to have workers' compensation liability coverage because (please check one):

I have no employees. (See [Minnesota Statute § 176.011, subd. 9](#) for the definition of an employee.)

I am self-insured (attach permit to self insure).

I have no employees who are covered by the workers' compensation law (spouse, parents, children)

I certify that the information provided above is accurate and complete. I understand that if I have employees (who are not a spouse, parent, or child), valid workers' compensation policy will be kept in effect at all times as required by law.

| | | |
|--|------------------------|----------------------------|
| Print Name: Patrick R. Tjepkes | | |
| Applicant Signature (Required): | Title: owner | Date: 10/14/2025 |

Note: You must notify the authority issuing your license is there is any change to your workers' compensation insurance information or an employee status change by resubmitting this form. This material can be made available in different forms, such as large print, Braille or audio.



Minnesota Department of Public Safety
Alcohol and Gambling Enforcement Division (AGED)
 445 Minnesota Street, Suite 222, St. Paul, MN 55101-5133
 Telephone 651-201-7500 Fax 651-297-5259 TTY 651-282-6555

Certification of an On Sale Liquor License, 3.2% Liquor license, or Sunday Liquor License

Cities and Counties: You are required by law to complete and sign this form to certify the issuance of the following liquor license types: 1) City issued on sale intoxicating and Sunday liquor licenses
 2) City and County issued 3.2% on and off sale malt liquor licenses

Name of City or County Issuing Liquor License Blackduck License Period From: 01/01/2026 To: 12/31/2026

Circle One: New License License Transfer _____ Suspension Revocation Cancel _____
(former licensee name) (Give dates)

License type: (check all that apply) On Sale Intoxicating Sunday Liquor 3.2% On sale 3.2% Off Sale

Fee(s): On Sale License fee: \$ _____ Sunday License fee: \$ _____ 3.2% On Sale fee: \$ 150.00 3.2% Off Sale fee: \$ _____

Licensee Name: Patrick R. Tjepkes DOB [REDACTED] Social Security # [REDACTED]
(corporation, partnership, LLC, or Individual)

Zip Code 56630 County Beltrami Business Phone 218-835-6620 Home Phone _____

Business Trade Name Blackduck Lanes Business Address 233 Summit Ave. W City Blackduck

Licensee's Federal Tax ID # 26-1803742
(To apply call IRS 800-829-4933)

If above named licensee is a corporation, partnership, or LLC, complete the following for each partner/officer:

Home Address _____ City _____ Licensee's MN Tax ID # _____

| Partner/Officer Name (First Middle Last) | DOB | Social Security # | Home Address |
|--|-----|-------------------|--------------|
| | | | |
| | | | |
| | | | |

| Partner/Officer Name (First Middle Last) | DOB | Social Security # | Home Address |
|--|-----|-------------------|--------------|
| | | | |
| | | | |
| | | | |

| Partner/Officer Name (First Middle Last) | DOB | Social Security # | Home Address |
|--|-----|-------------------|--------------|
| | | | |
| | | | |
| | | | |

Intoxicating liquor licensees must attach a certificate of Liquor Liability Insurance to this form. The insurance certificate must contain all of the following:

- 1) Show the exact licensee name (corporation, partnership, LLC, etc) and business address as shown on the license.
- 2) Cover completely the license period set by the local city or county licensing authority as shown on the license.

Yes No During the past year has a summons been issued to the licensee under the Civil Liquor Liability Law?

Workers Compensation Insurance is also required by all licensees: Please complete the following:

Workers Compensation Insurance Company Name: _____ Policy # _____

I Certify that this license(s) has been approved in an official meeting by the governing body of the city or county.

City Clerk or County Auditor Signature [Signature] Date 12-2-2025
(title)

On Sale Intoxicating liquor licensees must also purchase a \$20 Retailer Buyers Card. To obtain the application for the Buyers Card, please call 651-201-7504, or visit our website at www.dps.state.mn.us.

Retail "On Sale"

State of Minnesota
County of Beltrami
City of Blackduck

To the Council of the City of Blackduck, State of Minnesota:

Blackduck Bowling Lanes hereby applied for a license for a term of one year from the 1st day of January, 2026, to sell

At Retail Only 3.2 Malt Liquor

As the same are defined by law, for consumption "ON" these certain premises in the City of Blackduck described as follows, to wit:

Blackduck Bowling Lanes located at 233 Summit Avenue West .

at which place said applicant operates the business of **recreational bowling and selling of beverages at retail** and to that end represent and State as follows:


That said applicant(s) are citizen(s) of the United States; of good moral character and repute; and have attained the age of 21 years of age; that they are the proprietor(s) of the establishment for which the license will be issued if this application is granted.

That said applicant(s) make this application pursuant and subject to all laws of the State of Minnesota and the ordinances and regulations of said city applicable thereto, which are hereby made a part hereof, and hereby agree to observe the same.

Each applicant further states that they are not now the holder of, nor have they made the application for, nor do they intend to make application for a Federal Retail Dealer's Special tax stamp for the sale of intoxicating liquor.

10/14/2025

Date



Signature of Applicant(s)

233 Summit Ave W

Address Blackduck MN 56630

**A Fee of \$150.00 must
accompany this application**



Minnesota Department of Public Safety
 Alcohol and Gambling Enforcement Division
 445 Minnesota Street, Suite 1600, St. Paul, MN 55101
 651-201-7510 Fax 651-297-5259 TTY 651-282-6555

APPLICATION FOR COUNTY/CITY ON-SALE WINE LICENSE
 (Not to exceed 24% of alcohol by volume)

EVERY QUESTION MUST BE ANSWERED. If a corporation, an officer shall execute this application. If a partnership, LLC, a partner shall execute this application. To apply for MN sales Tax # call 651-296-6181

Workers compensation insurance company name _____ Policy Number _____

Licensee's MN sales and Use Tax ID # 9240716 Licensee's Federal Tax ID # 26-1803742

| | | | |
|---|--|---|---|
| Applicants Name (Business, Partnerships, Corporation) Patrick R. Tjepkes | | Trade Name or DBA Blackduck Lanes | |
| Business Address 233 Summit Avenue West | | Business Phone 218-835-6620 | Applicant's Home Phone |
| City Blackduck | County Beltrami | State MN | Zip Code 56630 |
| Is this application <input checked="" type="checkbox"/> New or a <input type="checkbox"/> Transfer | If a transfer, give name of former owner | License Period From 01/01/2026 To 12/31/2026 | |
| If a corporation, give name, title, address and date of birth of each officer. If a partnership, LLC, give name, address and date of birth of each partner. | | | |
| Partner/Officer Name and title | Address | DOB | SSN |
| Partner/Officer Name and title | Address | DOB | SSN |
| Partner/Officer Name and title | Address | DOB | SSN |
| Partner/Officer Name and title | Address | DOB | SSN |
| CORPORATIONS | | | |
| Date of incorporation | State of incorporation | Certificate Number | Is corporation authorized to do business in Minnesota? <input type="checkbox"/> Yes <input type="checkbox"/> No |
| If a subsidiary of another corporation, give name and address of parent corporation | | | |
| BUILDING AND RESTAURANT | | | |
| Name of building owner Patrick Tjepkes | | Owner's address 233 Summit Ave W Blackduck MN 56630 | |
| Are property taxes delinquent? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | Has the building owner any connection, direct or indirect with the applicant? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | Restaurant seating capacity 60 | Hours food will be available 4-9 pm |
| Number of restaurant employees 0 | Number of months per year restaurant is open 12 | Will food service be the principal business? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | |
| Describe the premises to be licensed Bowling center, arcade games, food service | | | |
| If the restaurant is in conjunction with another business (resort etc.), describe business | | | |
| NO LICENSE WILL BE APPROVED OR RELEASED UNTIL THE \$20 RETAILER ID CARD FEE IS RECEIVED BY AGED | | | |

- Yes No Has the applicant or associates been granted an on-sale malt liquor (3.2) and/or a "set-up" license in conjunction with this wine license?
- Yes No Is the applicant or any of the associates in this application a member of the county board or the city council, which will issue this license? If yes, in what capacity? _____
(if the applicant is the spouse of a member of the governing body, or another family relationship exists, the member shall not vote on this application.)
- Yes No During the past license year, has a summons been issued under the liquor civil liability (Dram Shop)(M.S. 340A.802). If Yes, attach copy of the summons.
- Yes No Has applicant, partners, officers or employees ever had any liquor law violations in Minnesota or elsewhere. If so, give names, dates, violations and final outcome details.

Yes No Does any person other than the applicants, have any right, title or interest in the furniture, fixtures or equipment in the licensed premises? If yes, give names and details.

Yes No Have the applicants any interests, directly or indirectly, in any other liquor establishments in Minnesota? If yes, give name and address of establishment.

I CERTIFY THAT I HAVE READ THE ABOVE QUESTIONS AND THAT THE ANSWERS ARE TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE.


Signature of Applicant

11-25-2025
Date

The licensee must have one of the following:

- Liquor liability insurance (Dram Shop) \$50,000 per person; \$100,000 more than one person; \$10,000 property destruction; \$50,000 and \$100,000 for loss of means of support. Attach "**CERTIFICATE OF INSURANCE**" to this form.
- A surety bond from a surety company with minimum coverage as specified above in.
- A certificate from the state treasurer that the licensee has deposited with the state, trust funds having a market value of \$100,000 or \$100,000 in cash or securities.

IF LICENSE IS ISSUED BY THE COUNTY BOARD, REPORT OF COUNTY ATTORNEY

Yes No I certify that to the best of my knowledge the applicants named above are eligible to be licensed. If no, state reason.

Signature County Attorney

County

Date

REPORT BY POLICE OR SHERIFF'S DEPARTMENT

This is to certify that the applicant and the associates, named herein have not been convicted within the past five years for any violation of laws of the State of Minnesota, Municipal or County ordinances relating to intoxicating liquor, except as follows:

John Ant 8441
Signature


Chief of Police
Department and Title

Dec. 03 2025
Date

IMPORTANT NOTICE

**ALL RETAIL LIQUOR LICENSEES MUST REGISTER WITH THE ALCOHOL, TOBACCO TAX AND TRADE BUREAU.
FOR INFORMATION CALL 513-684-2979 OR 1-800-937-8864**

A \$30.00 service charge will be added to all dishonored checks You may also be subjected to a civil penalty of \$100.00 or 100 % of the value of the check, whichever is greater, plus interest and attorney fees.

| | | |
|---|----------------------------------|---|
|  <p>Minnesota Department of Public Safety Alcohol & Gambling Enforcement Division 445 Minnesota Street St Paul , Minnesota 55101</p> | <p>Retailer's ID Card</p> | <p>Liquor License Iden 74240</p> <p>Expires On 12/31/2026</p> |
| <p>Blackduck Lanes Tjepkes, Patrick 233 Summit Ave W Blackduck MN 56630</p> | | |



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

12/2/2025

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

| | | |
|---|---|--|
| PRODUCER LARSON INSURANCE OF ALEXANDRIA 415 BROADWAY ALEXANDRIA MN 56308 | CONTACT NAME: Cami R Schwantz PHONE (A/C, No, Ext): (320) 763-6916 FAX (A/C, No): (320) 763-7675 E-MAIL ADDRESS: cami@larsoninsurance.com | |
| | INSURER(S) AFFORDING COVERAGE | |
| INSURED Patrick Tjepkes dba Blackduck Lanes 233 Summit Avenue SW PO Box 395 Blackduck MN 56630 | INSURER A: Auto-Owners Insurance Co. NAIC # 18988 | |
| | INSURER B: | |
| | INSURER C: | |
| | INSURER D: | |
| | INSURER E: | |

COVERAGES **CERTIFICATE NUMBER: CL2521307363** **REVISION NUMBER:**


THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

| INSR LTR | TYPE OF INSURANCE | ADDL INSD | SUBR WVD | POLICY NUMBER | POLICY EFF (MM/DD/YYYY) | POLICY EXP (MM/DD/YYYY) | LIMITS |
|----------|---|-----------|----------|---------------|-------------------------|-------------------------|--|
| A | <input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY | | | 08339849 | 3/12/2025 | 3/12/2026 | EACH OCCURRENCE \$ 1,000,000 |
| | <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR | | | | | | DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 300,000 |
| | GEN'L AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC | | | | | | MED EXP (Any one person) \$ 10,000 |
| | OTHER: | | | | | | PERSONAL & ADV INJURY \$ 1,000,000 |
| | AUTOMOBILE LIABILITY | | | | | | GENERAL AGGREGATE \$ 1,000,000 |
| | <input type="checkbox"/> ANY AUTO | | | | | | PRODUCTS - COMP/OP AGG \$ 1,000,000 |
| | <input type="checkbox"/> ALL OWNED AUTOS | | | | | | Hired & Non-owned auto \$ 1,000,000 |
| | <input type="checkbox"/> HIRED AUTOS | | | | | | COMBINED SINGLE LIMIT (Ea accident) \$ |
| | <input type="checkbox"/> SCHEDULED AUTOS | | | | | | BODILY INJURY (Per person) \$ |
| | <input type="checkbox"/> NON-OWNED AUTOS | | | | | | BODILY INJURY (Per accident) \$ |
| | <input type="checkbox"/> UMBRELLA LIAB | | | | | | PROPERTY DAMAGE (Per accident) \$ |
| | <input type="checkbox"/> EXCESS LIAB | | | | | | \$ |
| | <input type="checkbox"/> OCCUR | | | | | | EACH OCCURRENCE \$ |
| | <input type="checkbox"/> CLAIMS-MADE | | | | | | AGGREGATE \$ |
| | DED RETENTION \$ | | | | | | \$ |
| | WORKERS COMPENSATION AND EMPLOYERS' LIABILITY | | | | | | PER STATUTE OTH-ER |
| | ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) | | | | | | E.L. EACH ACCIDENT \$ |
| | If yes, describe under DESCRIPTION OF OPERATIONS below | | | | | | E.L. DISEASE - EA EMPLOYEE \$ |
| A | LIQUOR LIABILITY | | | 08339849 | 3/12/2025 | 3/12/2026 | LIMIT 1,000,000 |

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

*** LIQUOR IS CONTINUOUS UNTIL CANCELED

location: 233 Summit Ave SW, Blackduck, MN 56630

| | |
|---|---|
| CERTIFICATE HOLDER christinaregas@blackduckmn.cc City of Blackduck PO Box 380 8 Summit Ave NE Blackduck, MN 56630 | CANCELLATION SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE Cami R Schwantz/CRS  |
|---|---|

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Jon's Refuse Solutions, Inc.

1222 Railroad St SE, Bemidji, MN 56601

Ph. 218-751-5689 Email. jonsrefuse@paulbunyan.net



Tuesday, October 14, 2025

City Administrator
Christina Regas
Blackduck, MN 56630
218-835-4803
christina.regas@blackduckmn.com

Christina,

Our price quote for the City of Blackduck includes all taxes and there will be no additional fees on your monthly bill including overage charges. There will be no fee to deliver containers to sites and no fee to pick up containers at end of service. No contract is required unless requested.

Pond Liquor - 224 Frontage Rd SE

1 - 8 yd container - Single Stream Recycling - Tip every other week - Friday route \$60.00
1 - 6 yd container - MSW - Tip 2x per week - Tuesday/Friday routes \$240.00

Blackduck Beach - 20181 Tepee Hill Ln NE

1 - 2 yd container - MSW - Tip every other week - Seasonal - Friday route \$40.00

City of Blackduck Campground - 21024 Pine Tree Park Rd NE

2 - 4 yd containers - MSW - Tip 1x per week - Seasonal - Friday route \$200.00

Blackduck Golf Course - 20857 Blackduck Lake Rd NE

1 - 4 yd container - MSW - Tip 1x per week - Seasonal - Friday route \$85.00
\$625.00 per month

Blackduck Woodcarver

1 - 6 yd container - MSW - Tip 1x on call - Friday route \$100.00

Backwoods Bash

1 - 6 yd container - MSW - Tip 1x on call - Friday route \$100.00

I can be reached anytime by calling the office.

Thank you,

Bob Hirt
Jon's Refuse Solutions, Inc.

11-12-25
Page 123 of 197



Contract for Municipal Rental Code Inspection Services

This contract, dated December 1, 2025, is made between the following parties:

Township and Range, LLC
401 Halsey Street
Duluth, MN 55803

AND

City of Blackduck
PO Box 380
Blackduck, MN 56630

1. Services:

Township and Range, LLC will provide inspection services for compliance with rental licensing for the City of Blackduck, MN as mandated by city ordinance 1150.10 Subdivision 1. Inspection reports will be documented for each inspection and provided to the City. All work will be completed or supervised by a Minnesota certified building official.

2. City Support:

The City shall provide for administrative services to support the Building Official including, but not limited to:

- a. printing and dissemination of rental licensing forms, notices, applications and information pertaining to completing the application;
- b. printing and dissemination of all letters and notices for inspection requirements to all licensed landlords;
- c. record keeping and filing of all documents;
- d. collection of all fees required for rental licensing and associated costs.

3. Schedule for Inspection Services:

Township and Range, LLC shall schedule all inspection times between the hours of 8:00am and 5:00pm on weekdays, providing a 30-minute lunch break, and sufficient time to accommodate full inspection and travel between units.

4. Term:

The term of this agreement shall be for the calendar year 2026.

5. Building Official Compensation:

The City shall pay Township and Range, LLC \$82 per dwelling unit inspection which includes travel time between units within city limits. Travel time to and from the City will be billed at \$76/hour plus the current federal mileage reimbursement rate per mile. Lodging will be reimbursed at the federal per diem rate for each full day of inspection work.

The City shall pay Township and Range, LLC a one-time retainer of \$1500 upon mutual agreement of terms, which will be deducted from the final billing statement upon completion of rental inspection services. The City will make final payment within 10 days of receiving monthly and final billing statements.

Requests by the City for services to be performed by Township and Range, LLC beyond the scope of this proposal shall be charged to the City at the agreed upon hourly rate, including required travel time.

6. Independent Contractor Status:

Township and Range LLC personnel acknowledge that they shall not be construed as employees of the City. Personnel will not be entitled to Worker's Compensation in the event of injury while performing inspection duties, shall not be entitled to unemployment compensation in the event of termination of the contract, shall not have state or federal income taxes withheld from the payments, shall not receive any employer match to Social Security, and shall not be entitled to any City benefit package available to City employees.

7. Release and Indemnity:

The City agrees to assume all risks of loss and to indemnify and hold Township and Range LLC harmless from any and against any and all liabilities, demands, claims, suits, losses, damages, causes of action, fines or judgements, including costs, attorney and witness fees and expenses which are incident to such claims whether for injuries to persons or for loss or damage to, or destruction of property, arising out of or in connection with this agreement unless caused by gross negligence or willful misconduct.

8. Assignment:

This agreement shall not be assigned by Township and Range, LLC without prior written consent of the City. This non-assignment clause shall not prohibit Township and Range, LLC from hiring such assistants as may be required in the fulfillment and completion of inspections and administrative work under this agreement.

9. Notices:

All notices given or sent pursuant to this Contract shall be sent by U.S. mail, postage prepaid, addressed to the respective party at the address sent forth in the heading of this Agreement, or at such other addresses as the parties may designate in writing from time to time.

Representative, Township and Range, LLC



Date: 12/1/2025

Andrew Sharpe

Representative, City of Blackduck



Date 12/3/2025



CITY OF BLACKDUCK
MINNESOTA PAID LEAVE PERSONNEL POLICY
ADOPTED: DECEMBER 8, 2025
EFFECTIVE: JANUARY 1, 2026

MINNESOTA PAID LEAVE

Overview

The city provides time off to eligible employees who qualify for Minnesota Paid Leave (MNPL) benefits under Minnesota law. The City of Blackduck is a participant in the State of Minnesota's Paid Leave program. MNPL benefits are funded through premium contributions payable to the State of Minnesota. The premium cost will be split between the city and employee as follows: The City of Blackduck will pay 100% of the required premium and employees will pay 0% of the premium cost through payroll deductions starting January 1, 2026.

Eligibility

Eligibility determinations for MNPL benefits are made by the State of Minnesota. Generally, to be eligible for MNPL, you must:

- Work at least 50% of the time from a location in Minnesota, including employees who work from home or spend time in other states occasionally.
- Meet the financial eligibility requirements by having earned over a specific amount of wages as defined by under Minnesota law at the time of your requested leave.

Benefit Amount

An employee's weekly MNPL benefits are calculated and determined by the Minnesota Department of Employment and Economic Development (DEED).

Leave Entitlement and Usage

The State of Minnesota may approve MNPL leave for the following conditions in a benefit year:

- Up to 12 weeks of medical leave (for yourself) to take care of yourself for a serious health condition, including pregnancy, childbirth, recovery, or surgery.
- Up to 12 weeks of family leave to:
 - Bond with a child through birth, adoption, or foster placement
 - Care for a family member with a serious health condition
 - Support a military family member called to active duty
 - Receive covered types of care for yourself or a family member because of domestic abuse, sexual assault, or stalking

You can take both types of leave in the same year, but you cannot exceed 20 weeks total within a single benefit year. For example, an employee may be entitled to 12 weeks of family leave to bond with a child and another 8 weeks of medical leave for their serious health condition. Your benefit year starts the first day you take Paid Leave. There is no waiting period for MNPL if you are granted the benefit.

MNPL Intermittent Leave

Employees may apply for intermittent leave in most cases, provided the leave is reasonable and appropriate to the needs of the individual requiring care.

A) Eligibility

In addition to the other eligibility requirements under the MN Paid Leave law, employees seeking intermittent leave must have at least eight hours of accumulated leave (unless more than 30 days have lapsed since taking the initial leave).



CITY OF BLACKDUCK
MINNESOTA PAID LEAVE PERSONNEL POLICY
ADOPTED: DECEMBER 8, 2025
EFFECTIVE: JANUARY 1, 2026

B) Notice

In situations where employees seek MNPL on an intermittent basis, employees must make a reasonable effort to provide written notice to City Administrator of the need for intermittent leave *before* applying for MNPL benefits through the State program. As part of the notice, employees must provide the city with the following: 1) proposed intermittent leave schedule; and 2) a completed certification from a health care provider identifying the leave as necessary and a reasonable estimate of the frequency and duration and treatment schedule for the leave.

C) Increments of Leave & Maximum Number of Hours

Consistent with other forms of leave provided by the city, employees may take intermittent leave in increments of **one** calendar day. If eligible for intermittent leave, the city allows a maximum of 480 hours of intermittent leave in any 12-month period. After reaching the maximum amount of allowed intermittent leave, employees may request continuous MNPL provided the continuous leave does not exceed the maximum amount of MNPL allowed by law.

Definitions

- **Family member** includes:
 - Spouse or partner
 - Child (including biological, adopted, step, or foster children, or a child you raise even if you are not legally related)
 - Parent or person who raised you
 - Sibling
 - Grandchild or grandparent
 - In-laws (including son, daughter, father, or mother)
 - Anyone close to you who depends on you like family, even if not related by blood

- A **serious health condition** means a physical or mental illness, injury, impairment, condition, or substance use disorder. Taking care of yourself for this serious condition may involve evaluation, treatment, inpatient care, recovery, or not being able to perform regular work, attend school, or do regular daily activities. This includes childbirth, conditions related to pregnancy, or surgery.

Notice

Prior to starting a claim with the State, employees should reach out to your immediate supervisor and/or City Administrator to notify your intention to take leave. If the need is foreseeable, we ask that you provide at least two-weeks notice prior to taking leave. If the leave is not foreseeable you will still be able to take leave under MNPL and we ask that you provide as much notice as possible.]]

How to Apply for Minnesota Paid Leave

After your leave has been discussed you may apply for MNPL through the Minnesota Paid Leave's portal online.

Interaction with Other Laws and Benefits

MNPL will run concurrently with any leave and/or wage supplement for which you may be eligible for under local, state, or federal law which may include: Family and Medical Leave Act (FMLA) and/or Minnesota Women's Economic Security Act (WESA) pregnancy and parenting leave.



CITY OF BLACKDUCK
MINNESOTA PAID LEAVE PERSONNEL POLICY
ADOPTED: DECEMBER 8, 2025
EFFECTIVE: JANUARY 1, 2026

The City offers a short-term disability (STD) policy that may run concurrently and require its own filing requirement pursuant to the terms of the STD policy. Please see Lincoln Financial for more information. STD payments may be reduced, pursuant to the terms of the STD policy, as a result of receiving state-paid benefits.

Supplementing MNPL Benefits with Accrued Paid Leave

If you are receiving MNPL benefits, the city allows you to supplement, or "top off," your MNPL benefits with any accrued but unused paid leave. If you choose to supplement your MNPL benefits in this way, the combined weekly sum of MNPL benefits and city-provided paid leave benefits cannot exceed your Individual Average Weekly Wage (IAWW). For more information, contact the City Administrator.

Maintaining Health Coverage During Leave

Unless the employee revokes coverage while on MNPL, the city will continue to provide group health insurance coverage for an employee on MNPL under the same conditions as the coverage was provided before the employee took leave. You must continue to make timely payments of your share of the premiums for such coverage. If you are not using paid time off to cover part or all of the leave, you will be responsible for remitting your portion of health premiums to the city in order to ensure continuation of benefits.

Group health insurance may be cancelled if an employee's premium payment is 30 days late. Before terminating coverage, the city will provide written notice to the employee at least 15 days before the coverage is terminated listing the final date payment is due (30 days past the due date) to avoid cancellation and the date coverage will end if payment is not received.

An employee's share of premium payments for their group health insurance coverage may, at the employee's option, be arranged to write a check every 4 weeks for the duration that the employee may be out.

Coverage that lapses due to nonpayment of premiums will be reinstated immediately upon return to work without a waiting period.

Reinstatement

Upon return from covered MNPL, you will be reinstated to your previous position or to an equivalent position, with the same status, pay, employment benefits, length-of-service credit, and seniority credit as of the date of leave as long as you have worked for the city for a minimum of 90 calendar days.

Upon return to work, if it becomes evident that the employee is unable to perform the key essential functions of their position (with or without reasonable accommodation), the city may engage in an interactive process, consistent with the American with Disability Act (ADA) and/or Minnesota Human Rights Act (MHRA) and other applicable workplace policies, including workplace safety protocols, to determine appropriate next steps.

Retaliation

The city will not interfere or retaliate against employees who request or take leave in accordance with the MN Paid Leave law.

INTERNATIONAL UNION OF OPERATING ENGINEERS

LOCAL NO. 49, 49A, 49B, 49C, 49D, 49E, 49L
MINNESOTA • NORTH DAKOTA • SOUTH DAKOTA

EUGENE J. GROVER, President
MARK J. POTHEN, Vice President
STEVE R. PIPER, Recording-Corresponding Secretary
MARVIN J. HOSE, Treasurer



RYAN P. DAVIES
Business Manager/Financial Secretary

2829 Anthony Lane South, Minneapolis, MN 55418-3285
Phone (612) 788-9441 • Toll Free (866) 788-9441 • Fax (612) 788-1936

Memorandum of Agreement

This Memorandum of Agreement is entered into between the City of Blackduck (hereafter "Employer") and the International Union of Operating Engineers Local No. 49 (hereafter "Union").

WHEREAS, the Employer and the Union are parties to a Collective Bargaining Agreement in effect January 1, 2025, through December 31, 2027 (the "Collective Bargaining Agreement"); and

WHEREAS, the parties have agreed to negotiate the Employer and Employee Minnesota Paid Family and Medical Leave ("PFML") premium contribution rate, which are effective January 1, 2026, or such other date as required by Minnesota law;

NOW THEREFORE, the Employer and the Union agree to the following:

1. Pursuant to Minn. Stat. § 268B.14, the Employer agrees to pay 100% of the PFML premiums for all regular employees represented by the Union for the duration of the Collective Bargaining Agreement. The employees agree to pay 0% of the state-run plan or 0% of a qualifying replacement plan maintained by the Employer, whichever is less.
2. Qualifying employees are not required to exhaust their accrued vacation and/or sick leave and/or compensatory time prior to applying for or receiving PFML benefits offered or granted by the plan administrator, whether the State of Minnesota or the private administrator, responsible for providing such PFML benefits.
3. Qualifying employees may use certain paid benefits such as accrued vacation, accrued sick time, and/or accrued compensatory time as "supplemental benefits" during PFML to allow employees the option to receive up to, but not to exceed, a full salary continuation during their leave.
4. While an employee is on PFML, they shall be entitled to accrue all vacation, sick, holiday, and/or any other benefit time as provided in the Collective Bargaining Agreement.
5. While an employee is on PFML, he/she is entitled to holiday pay for all observed holidays as if such employee was not on leave.

All other provisions of the Collective Bargaining Agreement between the Employer and the Union will remain unchanged.

This Memorandum of Agreement represents the complete and total agreement of both parties.

IN WITNESS WHEREOF, the parties have executed this Memorandum of Agreement this 2 day of December, 2025.

NAME OF EMPLOYER

City of Blackhawk

Date

10-6-25

[Signature]

I.U.O.E Local No. 49

[Signature]

Business Representative

12-2-25

Date



Fire Relief Association Investment Report Card

The Office of the State Auditor is providing the attached “Investment Report Card” as an educational tool. The report card provides one-year and multi-year rates of return calculated for your relief association, as well as a custom benchmark rate of return. The custom benchmark rate of return can be used to measure a relief association’s actual investment performance for 2024 against market returns. This cover document provides information to help you understand the attached individualized report card. It does not contain investment or legal advice and should not be relied upon in lieu of investment or legal advice.

Rates of Return

The one-year rate of return is the return calculated based on a relief association’s Special Fund investments for calendar year 2024. The three-year, five-year, ten-year, fifteen-year, and twenty-year rates of return are also provided, which show the average annual returns for the respective periods. The graph compares the relief association’s one-year and multi-year rates of return to returns for the State Board of Investment’s Balanced Fund and the Statewide Volunteer Firefighter Retirement Plan (SVF Plan), administered by the Public Employees Retirement Association (PERA).

Asset Allocations

The beginning of year and end of year asset allocations show the percentage of a relief association’s portfolio that was invested in various asset classes. By diversifying an asset base, the goal is to create a favorable risk/reward ratio for the portfolio. When returns for one asset class decline, the expectation is that returns for another asset class will increase, offsetting the loss. The “other” asset class includes all investments besides cash, stocks, and bonds, including small allocations to this class within mutual funds.

Benchmark Information

Custom Benchmark: The custom benchmark rate of return is the standard against which the performance of a relief association’s investments can be measured. Measuring investment returns against an appropriate benchmark encourages prudent investment decisions, and gives trustees another method of evaluating investment performance. An ideal benchmark return would consist of a hypothetical portfolio of indices, invested in the same asset classes and in the same proportion as the actual holdings of the entire portfolio. Indices track different asset classes, such as domestic equity or bonds. An index may also track subsets of an asset class, such as small-capitalization growth domestic equity. Although benchmark indices are not directly available for investment purposes, mutual and collective index funds which hold the same securities as the index can be obtained. Known as “index funds,” these funds are managed with a passive style.

The benchmark return is calculated by multiplying the relief association’s year-end asset class proportions by the rate of return earned on a common benchmark index for each asset class. If a relief association changed investment strategies during the year, the calculated benchmark return would not reflect the changes.

Benchmark Calculation Example:

| December 31, 2024 Asset Allocation | Benchmark | Return | (a) x (b) | |
|------------------------------------|-----------|-------------------------------|-----------|--------------|
| | (a) | (b) | (c) | |
| Domestic Stock | 20.9% | Russell 3000 | 23.8% | 5.0% |
| International Stock | 10.7% | MSCI ACWI ex. U.S. Net | 5.5% | 0.6% |
| Bonds | 7.5% | Bloomberg U.S. Aggregate | 1.3% | 0.1% |
| Cash | 40.0% | ICE BofA U.S. 3-Month TR Bill | 5.3% | 2.1% |
| Other | 20.9% | Russell 3000 | 23.8% | 5.0% |
| Benchmark Return | | | Sum (c) = | 12.8% |

2024 Index Returns: The benchmark indices used to calculate the relief association’s custom benchmark rate of return are provided in the Benchmark Information section of the attached report card, along with the rate of return for each respective index.

- **Russell 3000 Index** – A performance measure of the overall U.S. stock market. This index includes the 3000 largest publicly traded U.S. companies.
- **MSCI ACWI ex. U.S. Net Index** – A performance measure of international stocks, including developed markets and emerging markets. This index does not include the U.S. stock market’s performance and is net of taxes on dividends.
- **Bloomberg U.S. Aggregate Bond Index** – A performance measure of the U.S. investment grade bond market, including corporate and government bonds.
- **ICE Bank of America U.S. 3-Month Treasury Bill** – A performance measure of short-term cash investments.
- **S&P 500** – A performance measure of the 500 largest U.S. publicly traded companies.
- **NASDAQ Composite** – A performance measure of over 3,300 common equities listed on the NASDAQ stock exchange.
- **Dow Jones Industrial Average** – A performance measure that tracks 30 large, publicly traded companies trading on the New York Stock Exchange and the NASDAQ.

2024 State Board of Investment Returns: Relief associations are authorized to invest assets in the State Board of Investment (SBI) [Supplemental Investment Fund](#) (SIF). There are six investment accounts, or investment options, within the Supplemental Investment Fund that are available for relief association investment. It is not the intent of the SBI to advise relief associations regarding their choice among investment accounts. Relief associations may wish to consult an investment advisor for guidance. The SBI Returns section of the attached report card provides the rates of return for the six SBI accounts. The SBI rates of return serve as an additional benchmark for a relief association, showing returns that were available during 2024. The six accounts are listed below.

- **Balanced Fund** – a balanced portfolio utilizing both common stocks and bonds
- **Bond Fund** – an actively managed, bond portfolio
- **Broad International Equity Fund** – a portfolio of non-U.S. stocks that incorporates both active and passive management
- **Money Market Fund** – a portfolio utilizing short-term, liquid debt securities
- **U.S. Equity Actively Managed Fund** – an actively managed, U.S. common stock portfolio
- **U.S. Equity Index Fund** – a passively managed, common stock portfolio



Blackduck Fire Relief Association Investment Report Card

For the Year Ended December 31, 2024

Rates of Return

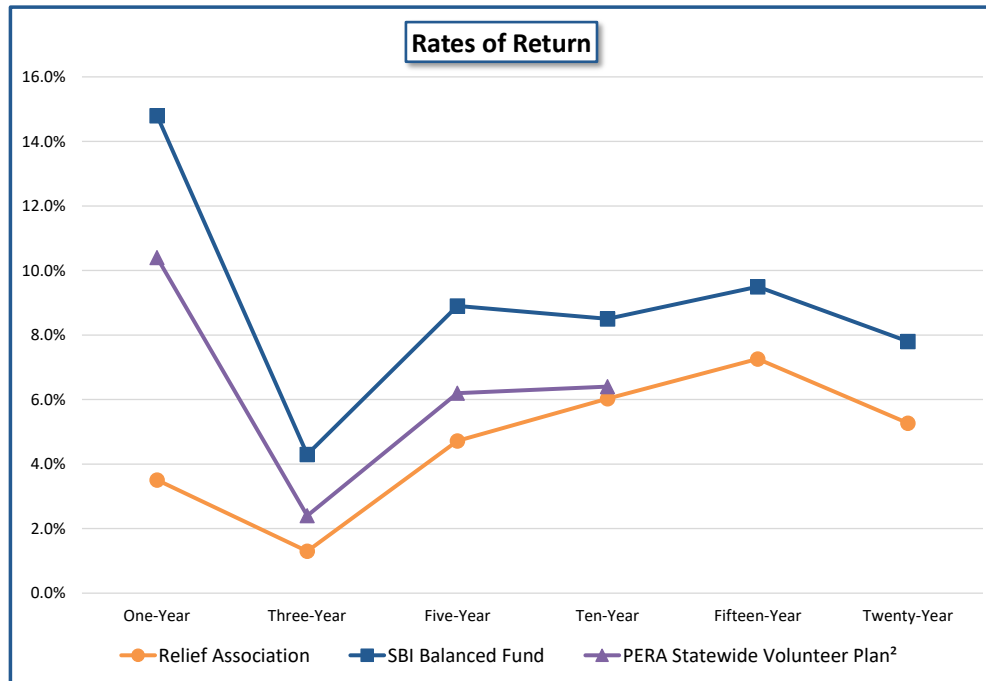
| | <u>Relief Association</u> | <u>SBI Balanced Fund</u> | <u>PERA Statewide Volunteer Plan²</u> |
|--------------|---------------------------|--------------------------|--|
| One-Year | 3.5% | 14.8% | 10.4% |
| Three-Year | 1.3% | 4.3% | 2.4% |
| Five-Year | 4.7% | 8.9% | 6.2% |
| Ten-Year | 6.0% | 8.5% | 6.4% |
| Fifteen-Year | 7.3% | 9.5% | N/A |
| Twenty-Year | 5.3% | 7.8% | N/A |

Relief Association Asset Allocations

| | As of 1/1/2024 | As of 12/31/2024 |
|----------------------------|----------------|------------------|
| Domestic Stock | 6.4% | 7.4% |
| International Stock | 8.9% | 8.8% |
| Bonds | 0.0% | 0.0% |
| Cash | 84.7% | 83.8% |
| Other | 0.0% | 0.0% |

Benchmark Information

| | | |
|---|-------------|-----------------|
| Custom Benchmark (One-Year)¹ | 6.7% | |
| State Board of Investment Returns | 2024 | Ten-Year |
| SBI Balanced Fund | 14.8% | 8.5% |
| SBI Bond Fund | 1.9% | 1.9% |
| SBI Broad International Equity Fund | 7.8% | 5.7% |
| SBI Money Market Fund | 5.5% | 2.0% |
| SBI U.S. Equity Actively Managed Fund | 24.3% | 12.9% |
| SBI U.S. Equity Index Fund | 23.9% | 12.7% |
| Index Returns | 2024 | Ten-Year |
| Russell 3000 (Domestic Stock) | 23.8% | 12.6% |
| MSCI ACWI ex. U.S. Net (International Stock) ³ | 5.5% | 4.8% |
| Bloomberg U.S. Aggregate (Bonds) | 1.3% | 1.4% |
| ICE BofA U.S. 3-Month Treasury Bill (Cash) | 5.3% | 1.8% |
| Russell 3000 (Other) | 23.8% | 12.6% |
| S&P 500 | 25.0% | 13.1% |
| NASDAQ Composite TR | 30.4% | 16.6% |
| Dow Jones Industrial Average | 17.2% | 11.8% |



¹The Custom Benchmark (One-Year) is calculated based on the relief association December 31, 2024 asset allocations. The benchmark may not fully reflect the different investment exposures or diversity of investments held within certain asset classes for some relief associations.

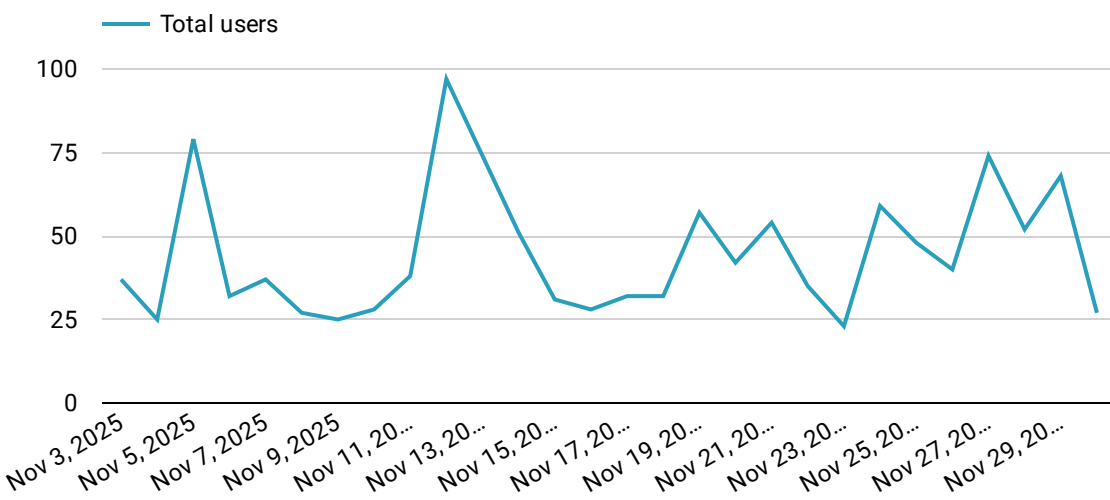
²The PERA Statewide Volunteer Plan incorporated in 2010.

³MSCI ACWI ex US Net of Taxes on Dividends

This Investment Report Card is provided for informational purposes and should not be construed as containing investment or legal advice, and its contents are subject to revision.

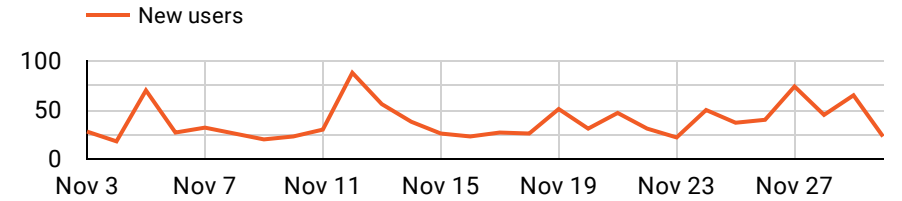
City of Blackduck Analytics Report

Country ▾ Region ▾ Device category ▾ Session campaign ▾ Nov 1, 2025 - Nov 30, 2025 ▾

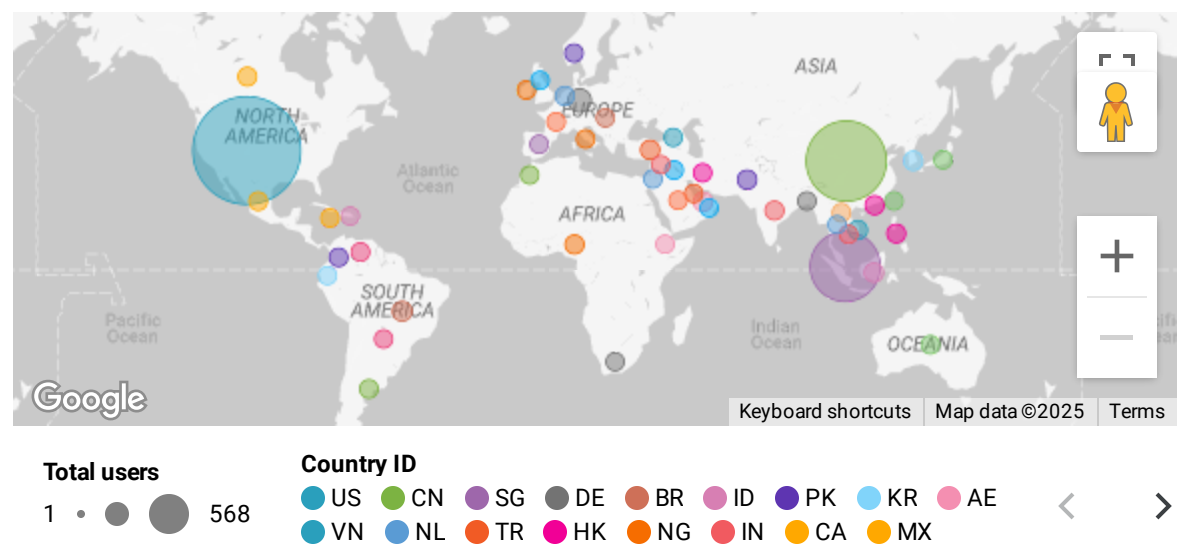
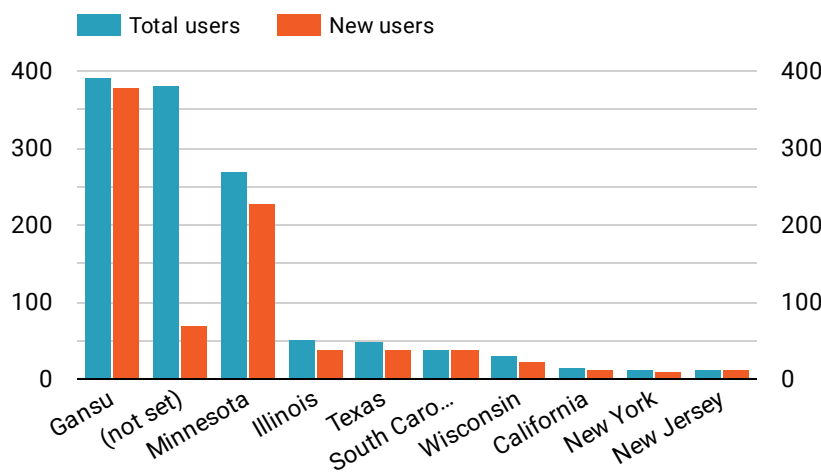
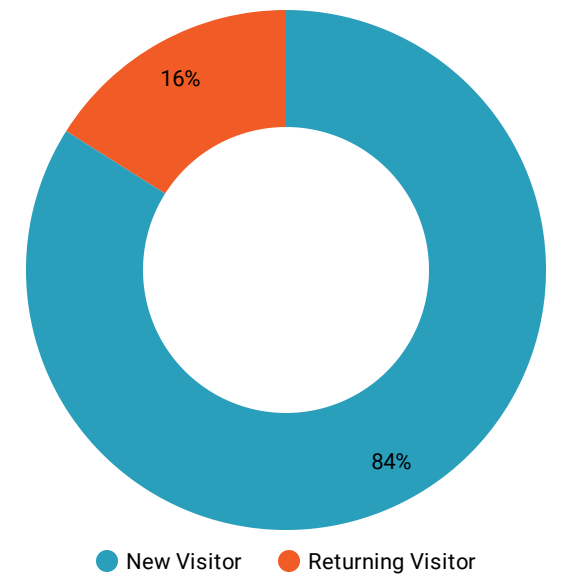


| First user source | Total users ▾ | New users |
|-------------------|---------------|-----------|
| 1. (direct) | 728 | 700 |
| 2. google | 334 | 302 |
| 3. bing | 43 | 40 |
| 4. yahoo | 9 | 7 |

1 - 18 / 18 < >



| | | | |
|--|---|---|--|
| <p>Total users</p> <p>1,140</p> | <p>New users</p> <p>1,074</p> | <p>Sessions per user</p> <p>1.2</p> | <p>Sessions</p> <p>1,334</p> |
| <p>Views</p> <p>1,746</p> | <p>Events per session</p> <p>4.6</p> | <p>Engaged sessions</p> <p>412.0</p> | <p>Engagement rate</p> <p>30.9%</p> |

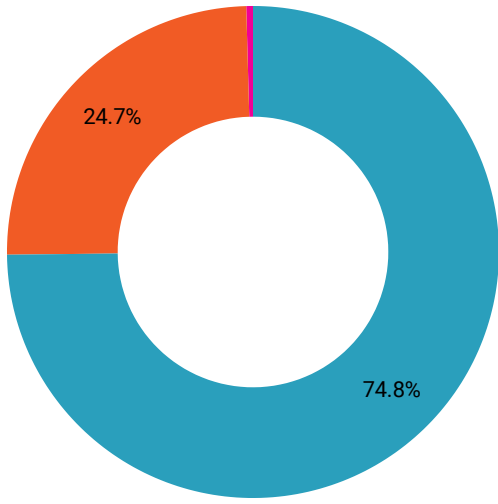


| Region | Total users ▾ | New use... |
|-------------------|---------------|------------|
| 1. Gansu | 392 | 378 |
| 2. (not set) | 383 | 69 |
| 3. Minnesota | 270 | 228 |
| 4. Illinois | 51 | 40 |
| 5. Texas | 50 | 39 |
| 6. South Carolina | 39 | 39 |
| 7. Wisconsin | 31 | 24 |
| 8. California | 15 | 12 |

1 - 100 / 113 < >

| Country | Total users ▾ | New users |
|------------------|---------------|-----------|
| 1. United States | 568 | 518 |
| 2. China | 393 | 378 |
| 3. Singapore | 329 | 13 |
| 4. Germany | 34 | 34 |
| 5. Brazil | 11 | 9 |

1 - 50 / 50 < >



● desktop ● mobile ● tablet

| Device category | Total users |
|-----------------|-------------|
| 1. desktop | 853 |
| 2. mobile | 282 |
| 3. tablet | 5 |

| | Page path | Views | Average Engagment Time |
|----|--------------------------|-------|------------------------|
| 1. | / | 512 | 00:00:15 |
| 2. | /meeting-minutes-agenda/ | 94 | 00:00:16 |
| 3. | /public-safety/ | 65 | 00:00:25 |
| 4. | /public-officials/ | 63 | 00:00:19 |
| 5. | /rentals/ | 63 | 00:00:25 |
| 6. | /contact-us/ | 60 | 00:00:11 |
| 7. | /employment/ | 60 | 00:00:25 |

1 - 100 / 256 < >

Final Council Approval for the Following

Part-time Employees:

| Name: | Position: | Date of Hire: | Wage: |
|-----------------|------------------|----------------------|--------------|
| Kayla Smischney | Cook | 11/24/2025 | \$13.75 |
| | | | |

LOWER-POTENCY HEMP EDIBLE RETAILER LICENSE

BLACKDUCK MUNICIPAL LIQUOR STORE LPDIS-L25-000492

Active Site Registrations

- LPDIS-L25-000492-01: 224 SW Frontage Road, Blackduck, MN 56630

Approved Business Activities*

- Lower-Potency Hemp Retail Operations Endorsement

**The business activities listed on this license are approved for the overall business, but may not be approved for each individual site.*



License Number: LPDIS-L25-000492

Effective Date: December 08, 2025

Expiration Date: December 08, 2026

Scan for more information on this licensed business.

Eric Taubel
Director

Max Zappia
Deputy Director - Regulatory Affairs

The establishment listed above has been issued a lower-potency hemp edible retailer license by the Minnesota Office of Cannabis Management. This license has been issued under the authority of Minnesota Statutes, chapter 342.



OFFICE OF
CANNABIS MANAGEMENT

LOWER-POTENCY HEMP EDIBLE RETAILER

BLACKDUCK MUNICIPAL LIQUOR STORE
LPDIS-L25-000492-01
224 SW Frontage Road
Blackduck, MN 56630

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Truth in Taxation Public Hearing Blackduck City Hall December 8th, 2025 @ 6:15 P.M.

Respectfully Submitted by: Christina Regas City of Blackduck Administrator

The purpose of Truth and Taxation is to discuss the proposed property tax levy for the tax payable year 2026 and the proposed budget for the year 2026. This public hearing is held to discuss and seek public comment on the city's 2025 general fund budget and 2026 property tax levy. The City of Blackduck must certify its final payable 2026 property tax levy to the county auditor no later than December 28th, 2025 (*MN Statute §275.065*).

The following documentation outlines the following:

1. City of Blackduck 2026 Levy
2. LGA payment from the State of Minnesota
3. Tax Base for the City
4. 2026 General Fund expenditures and revenue sources.

The 2026 general fund budget does not balance and it will need an increase in the property tax levy. Therefore, the tax levy will remain as suggested in September in the amount of \$443,157.00.

PROPERTY TAXES

| |
|--|
| 2025 Property Taxes |
| \$430,981.00 |
| Proposed 2026 Property Taxes |
| \$443,157.00 |
| (15% = Debt Service & 85% to General Fund) |
| Change from 2024-2025 |
| 2.8% |

This does **NOT** translate to a 2.8% increase for all tax payers.
Average home valued at \$100,000 (*with full homestead exclusion*)
pays \$678/year in City taxes

Why is Blackduck high?

A large percentage of property is classified as nontaxable:
Blackduck School; Government buildings; & Non-profits (Churches)

LOCAL GOVERNMENT AID

Local Government Aid (LGA) is a state aid to local governments. For aids payable in 2026, the calculation of formula aid (aid increase) was the unmet need in the current year less the certified aid in the previous year multiplied by the aid gap percentage. For aids payable in 2026 and thereafter, the total aid for a city must not be less than the amount it was certified to receive in the previous year minus the lesser of \$10 multiplied by its population, or 5% of its net levy in the year prior to the aid distribution. The following is an explanation of the variables used to calculate the city’s 2026 LG certified amount certified on July 31, 2025.

1. Transformed Population: Transformed population is equal to the logarithm to the base 10 of the population. It is used in the need factor formula for small cities. *(City of Blackduck transformed population = 2.92)*
2. Pre-1940 housing units: this is the total number of housing units in Blackduck that were constructed before 1940 according to the 2023 Federal Census. It is used in the need factor formulas for medium and large cities. *(City of Blackduck Pre-1940 Housing units = 59)*
3. Total Housing Units: this is the total number of all housing units in Blackduck (both vacant & occupied) according to the 2023 Federal Census. *(City of Blackduck housing units total = 347)*
4. Peak Population decline: this is the decline (if any) of the City of Blackduck population from its highest population in a decennial census from 1970 or later. *(City of Blackduck peak population decline = 2.25%)*
5. Commercial Industrial Utility (CUI) percentage: the commercial industrial utility percentage is the share of the City of Blackduck’s tax base classified as class 3 property and is used as a need factor in the formula for medium and large cities. *(City of Blackduck CUI = 22.136045%)*
6. Population age 65 and over (City Age Index): the City age index is the share of the City of Blackduck’s population aged 65 and older. It is used in the need factor population for large cities. *(City of Blackduck Age Index = 20.42)*
7. Tax Effort Rate: This is the net levy for all cities divided by the sum of the city net tax capacity for all cities. The tax effort rate is the same for all city calculations. *(City of Blackduck Tax Effort Rate = .384551)*
8. City Revenue Need: City revenue need is defined in three separate calculations based on population. *(City of Blackduck population estimate is 826 for April 1, 2023)*
 - a. Small Cities: The formula for cities with a population less than 2,500 is:
 - i. $196.487 + (220.877 \times 2.92)$ *(City of Blackduck revenue need is \$840.487)*
9. Unmet Need: is the difference between (1) its city revenue need multiplied by its population, and (2) its city net tax capacity multiplied by the tax effort rate. *(City of Blackduck unmet need is \$524,891)*
10. Formula Aid: (aid increase) for a city is equal to the difference between its current unmet need and its certified aid in the previous year multiplied by the aid gap percentage.

The following chart includes the history of LGA received by the City of Blackduck. Blackduck receives LGA in two equal payments on July 20 and December 26. The City of Blackduck is anticipating receiving \$324,587.00 for the budget year 2026. This equates to an increase of \$732.

| 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | Over 2025 |
|--------------|--------------|--------------|--------------|--------------|--------------|-----------|
| \$278,534.00 | \$283,737.00 | \$290,392.00 | \$323,445.00 | \$323,855.00 | \$324,587.00 | 0.1% |
| | | | | | | |
| | | | | | | |

TAX BASE INFORMATION – what affects my taxes?

Estimated Market Value -

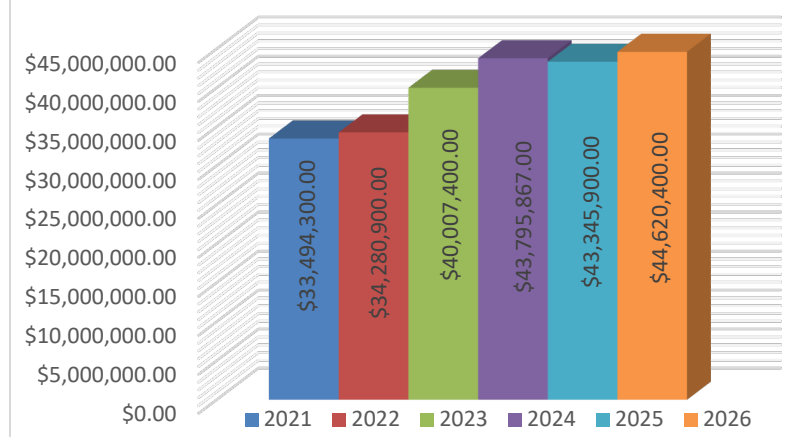
The property tax system is a continuous cycle, but it effectively begins with the estimation of property *market values* by local assessors. Assessors attempt to determine the approximate selling price of each parcel of property based on the current market conditions. Along with the market value determination, a *property class* is ascribed to each parcel of property based on the use of the property. The property classification system defines the *tax capacity* of each parcel as a percentage of each parcel’s market value.

The Estimated Market Value is Beltrami County Assessor’s estimate of what property would be worth on the open market if sold. The most common factor that results in an increase in an individual parcel’s tax is the change in the parcel’s estimated market value. The market value is set on Jan. 2 of the year before taxes are payable. Below is a five-year history of the City of Blackduck EMV (*Estimated Market Value*). As you can see below “Pay 2026” the City of Blackduck EMV has increased.

Estimated Market Value History

| Pay 2021 | Percent +/- | Pay 2022 | Percent +/- |
|-----------------|-------------|-----------------|-------------|
| EMV 2020 | 2020 | EMV 2021 | 2021 |
| \$33,494,300.00 | -1.41% | \$34,280,900.00 | 2.29% |
| Pay 2023 | Percent +/- | Pay 2024 | Percent +/- |
| EMV 2022 | 2022 | EMV 2023 | 2023 |
| \$40,007,400.00 | 14.31% | \$43,795,867.00 | 8.65% |
| Pay 2025 | Percent +/- | Pay 2026 | Percent +/- |
| EMV 2024 | 2024 | EMV 2025 | 2025 |
| \$43,345,900.00 | -1.04% | \$44,620,400.00 | 2.86% |
| | | | |
| | | | |
| | | | |
| | | | |

Estimated Market Value 6 Year History



Net Tax Capacity -

The next step in calculating the tax burden for a parcel involves the determination of each local unit of government’s *property tax levy*. The *total tax capacity* is computed by first aggregating the tax capacities of all parcels within the city, then the taxable tax capacity is used to determine the *local tax rates*. The city tax rate is computed by dividing the city levy (*minus the fiscal disparities distribution levy, if applicable*) by the taxable tax capacity. The sum of the tax rates for all taxing authorities that levy against a single property produces the total local tax rate. This total local tax rate is then used to determine the overall tax burden for each parcel of property by multiplying the parcel’s tax capacity by the total local tax rate. Below is a sample of how the net tax capacity of the city may affect an individual’s tax burden:

| 2026 Property Tax and 5-year Comparison | | | | | | |
|---|--------------|--------------|--------------|--------------|--------------|-----------------|
| | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 - Proposed |
| Net Tax Capacity | \$336,639.00 | \$344,156.00 | \$407,306.00 | \$452,212.00 | \$448,979.00 | \$408,289.00 |
| Levy Amount | \$230,148.00 | \$256,009.00 | \$318,564.00 | \$345,187.00 | \$376,346.00 | \$379,393.00 |
| Total Debt Amount | \$75,718.00 | \$85,150.00 | \$55,377.00 | \$60,517.00 | \$54,636.00 | \$63,764.00 |
| Mill Rate | 91.00% | 99.00% | 92.00% | 90.00% | 96.00% | 109.00% |
| Sample Tax | \$652.00 | \$711.00 | \$659.00 | \$644.00 | \$599.00 | \$678.00 |

Taxable Market Value -

The Taxable Market Value is the Estimated Market Value less any credits (*Veterans Credit, Market Value Exclusion Credit, Ag Credit, etc.*). When taxable market value decreases the tax burden to property owners will increase. Whenever we increase our market value (*build a new home and/or a new business*) the tax burden to property owners decreases. As you can see below “Pay 2026” the City of Blackduck TMV has increased compared to 2025. A weaker market value may affect the tax burden to property owners.

Taxable Market Value History

| | | | |
|-----------------|------------------|-----------------|------------------|
| Pay | % +/- | Pay | % +/- |
| 2021 | Over 2020 | 2022 | Over 2021 |
| \$28,233,800.00 | 0.7% | \$29,743,300.00 | 5.1% |
| Pay | % +/- | Pay | % +/- |
| 2023 | Over 2022 | 2024 | Over 2023 |
| \$35,340,589.00 | 15.8% | \$39,933,131.00 | 11.50% |
| Pay | % +/- | Pay | % +/- |
| 2025 | Over 2024 | 2026 | Over 2025 |
| \$37,437,599.00 | -6.67% | \$38,632,036.00 | 3.09% |

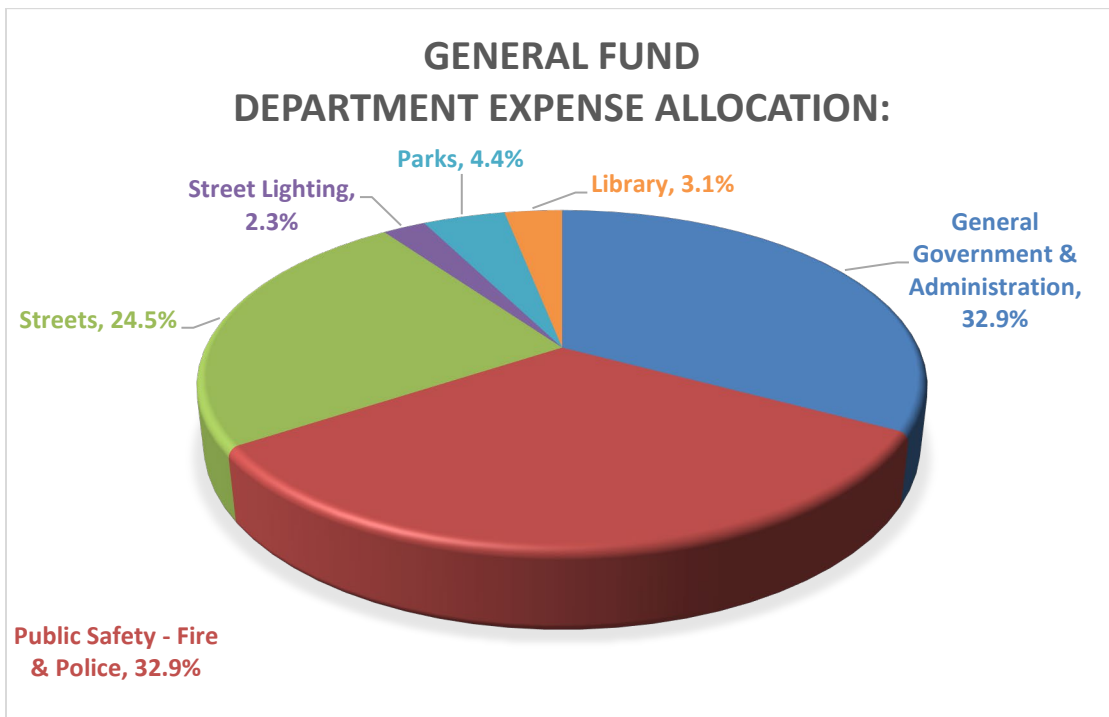
Why do Property taxes vary from year to year? Explaining individual property tax changes from year to year involves a multi-step process and beyond the scope of the City Administrator. Please contact the Beltrami County Assessor for individual evaluations (*Open House held annually in April*).

In general, the following items have the most impact:

1. Property Value drives mathematical calculations
2. Special assessments added to tax bill
3. Tax Levy for City, County or School District changes
4. Constant Changes to the City of Blackduck Net Tax Capacity

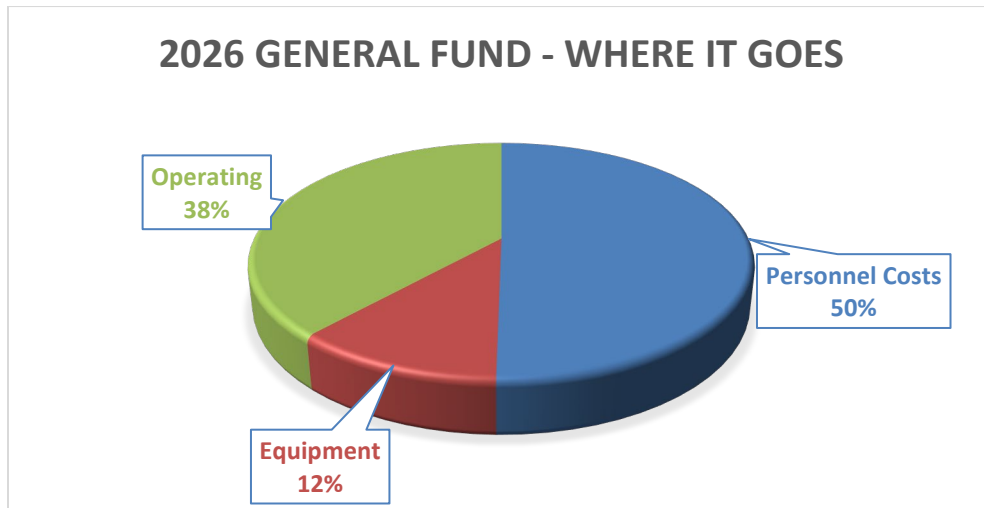
2026 General Fund Expenditures:

| Department: | Amount: | | |
|-------------------------------------|-----------------------|--|--|
| Public Safety - Fire & Police | \$342,408.00 | | |
| General Government & Administration | \$342,382.00 | | |
| Streets | \$255,031.00 | | |
| Parks | \$45,935.00 | | |
| Library | \$32,102.00 | | |
| Street Lighting | \$24,000.00 | | |
| Total: | \$1,041,858.00 | | |
| | | | |
| | | | |



Where does our 2026 Funding go?

| | 2026 |
|-----------------|-----------------------|
| Personnel Costs | \$523,846.00 |
| Operating | \$119,648.00 |
| Equipment | \$398,363.00 |
| | \$1,041,857.00 |



2026 General Fund Budget Expenses - \$46,312 increase:

- ❖ Overall Personnel costs – increase of 2.88% or \$15,108
 - Fire Budget – wages increase to provide for increase in call volume
 - Administration & License Center – wages allocated 100% in General Fund (removed from Enterprise Funds)
 - Minnesota Paid Leave – City of Blackduck as Employer paying 100% of state obligation (.08% of wages) No Employee split
- ❖ Overall Operating costs – increase of 12.42% or \$14,856
 - Administration & License Center Budget – department budget increased for financial audit & election fees.
 - Wayside Rest Park – increased for improvements to public facilities.
 - Planning – increase in budget for rental inspections biannual licenses.
- ❖ Overall Equipment costs – increase of 4.10% or \$16,348
 - Street Department – Department will begin depreciating for future replacement equipment

What did we accomplish in 2025 and what is to come in 2026?

- ❖ The City Continues Efforts to Improve Efficiencies and Update Facilities & Equipment –
 - Blackduck Library – interior improvements begin in 2025 to improve the facility. The City receives a grant from the MN Board of Education to improve the facility and create a private meeting space or community multi-purpose room in the Blackduck Library. These funds added to the local option sales tax will improve the circulation desk location providing more room for periodicals; improve on the lighting system, outdated flooring, and a fresh coat of paint. In 2026, after interior improvements are completed the City will begin exterior improvements including a better green space.
 - Lakeview Cemetery – after decades of existing rules and guidelines the City of Blackduck amends the Lakeview Cemetery Ordinance to allow reduced internment & cremains into single grave spaces; specifies vault requirements; and other regulations. The City Administration staff continues efforts to improve record keeping to improve efficiencies.
 - Blackduck Fire Department – with guidance from the Fire Chief and Volunteers, the City Council approves the purchase of a new fire truck. Volunteers made the recommendation to replace the 1996 Engine knowing it will take up to 48 months for replacement equipment to be built and placed into rotation. With the assistance of the Blackduck Fire Relief the Fire Protection Area will see new equipment in the Fire Hall on or before 2030.
 - Chicken Ordinance – for the first time ever Chickens are permitted in the City of Blackduck. The City Council reviews several small city ordinances that allow chickens – after careful review in an interest to permit chickens for egg production/consumption the City Council drafts and passes a new Ordinance. The City of Blackduck may permit up to five licenses to residents.
 - City Infrastructure Is Inventoried & Identified – public works staff and the City Engineer(s) continue efforts to update & maintain aging infrastructure. Between lift stations and the water plant city staff spent much of 2025 working on aging infrastructure. The City is nearing the completion of a Preliminary Engineering Report which is essential for assessing the feasibility and requirements of capital improvement projects, helping funding agencies determine if a project is viable and necessary. This report serves as a roadmap for project planning and is often required for obtaining state and federal funding. The City Council and staff agree to improve three major lift stations prior to federal funding application as the use of that infrastructure has increased exponentially. The completion & adoption of the City of Blackduck Wellhead Protection Plan will pair with the PER for drinking water source improvements.
 - Blackduck Sees Major Private Business Changes – From the Shade Store closing its doors; the Drakes Wash & Hero’s Rise Coffee making a splash; and Blackduck Coop AG Services’ new fertilizer plant, the City of Blackduck private businesses are turning over and making permanent investments in the community. The Shade Store may have closed their doors in the Spring but a new business is filling the vacancy. Drakes Wash & Hero’s Rise fill a vacancy in the old Wells Fargo Bank building downtown and the improvements are great to see. The facility holds an arcade, Hero’s Rise, JM Chiropractic, and soon Drakes Wash (a new laundromat). Blackduck Coop AG Services begin construction on their new fertilizer plant, a \$2 million facility, will provide agronomy to a large service area. These major investments in Blackduck will retain and bring several new customers to our community.

City of Blackduck – General Fund Expenditures – 2024-2026

| General Government | Expense Description | 2024 Budget | 2025 Budget | 2026 Budget |
|---------------------|------------------------------|---------------------|---------------------|---------------------|
| E 101-41000-721 | Transfer to Cemetery Fund | \$2,000.00 | \$2,000.00 | \$2,000.00 |
| | | \$2,000.00 | \$2,000.00 | \$2,000.00 |
| City Council | Expense Description | 2024 Budget | 2025 Budget | 2026 Budget |
| E 101-41110-101 | Full-Time Employees | \$11,000.00 | \$11,000.00 | \$11,100.00 |
| E 101-41110-122 | FICA | \$850.00 | \$850.00 | \$850.00 |
| E 101-41110-135 | Employer Paid Other | \$0.00 | \$0.00 | \$97.68 |
| E 101-41110-207 | Computer Supplies | \$500.00 | \$500.00 | \$500.00 |
| E 101-41110-208 | Training and Instruction | \$2,000.00 | \$2,000.00 | \$500.00 |
| E 101-41110-331 | Travel Expenses | \$1,500.00 | \$1,500.00 | \$350.00 |
| E 101-41110-433 | Dues and Subscriptions | \$600.00 | \$600.00 | \$600.00 |
| | | \$16,450.00 | \$16,450.00 | \$13,997.68 |
| City Administration | Expense Description | 2024 Budget | 2025 Budget | 2026 Budget |
| E 101-41400-101 | Full-Time Employees | \$93,246.56 | \$104,295.19 | \$124,507.17 |
| E 101-41400-102 | Full-Time Employees | \$502.00 | \$500.00 | \$750.00 |
| E 101-41400-120 | Employer Contrib Ret | \$0.00 | \$0.00 | \$1,310.40 |
| E 101-41400-121 | PERA | \$6,993.61 | \$7,822.14 | \$9,338.04 |
| E 101-41400-122 | FICA | \$7,133.36 | \$7,978.58 | \$9,524.80 |
| E 101-41400-131 | Employer Paid Health | \$6,837.89 | \$10,657.16 | \$12,496.22 |
| E 101-41400-135 | Employer Paid Other | \$0.00 | \$0.00 | \$1,095.66 |
| E 101-41400-200 | Office Supplies (GENERAL) | \$2,000.00 | \$2,000.00 | \$2,000.00 |
| E 101-41400-207 | Computer Supplies | \$1,000.00 | \$1,000.00 | \$3,153.00 |
| E 101-41400-208 | Training and Instruction | \$1,500.00 | \$1,000.00 | \$500.00 |
| E 101-41400-210 | Operating Supplies | \$490.00 | \$500.00 | \$500.00 |
| E 101-41400-301 | Auditing and Acct g Services | \$6,500.00 | \$7,000.00 | \$22,405.00 |
| E 101-41400-304 | Legal Fees | \$6,000.00 | \$6,000.00 | \$6,000.00 |
| E 101-41400-310 | Other Professional Services | \$7,700.00 | \$4,531.00 | \$4,500.00 |
| E 101-41400-311 | Website Development & | \$948.00 | \$948.00 | \$948.00 |
| E 101-41400-321 | Telephone | \$4,422.84 | \$4,668.84 | \$4,700.00 |
| E 101-41400-322 | Postage | \$1,000.00 | \$1,000.00 | \$1,000.00 |
| E 101-41400-327 | Internet Access | \$1,140.00 | \$1,140.00 | \$1,140.00 |
| E 101-41400-331 | Travel Expenses | \$1,500.00 | \$500.00 | \$500.00 |
| E 101-41400-351 | Legal Notices Publishing | \$400.00 | \$400.00 | \$200.00 |
| E 101-41400-352 | General Notices and Pub | \$350.00 | \$300.00 | \$200.00 |
| E 101-41400-353 | Ordinance Publication | \$150.00 | \$150.00 | \$100.00 |
| E 101-41400-355 | Election Expense | \$2,500.00 | \$1,000.00 | \$4,000.00 |
| E 101-41400-366 | Workers Compensation | \$863.00 | \$854.44 | \$726.57 |
| E 101-41400-384 | Refuse/Garbage Disposal | \$200.00 | \$200.00 | \$300.00 |
| E 101-41400-432 | Uncollectable Checks | \$0.00 | \$50.00 | \$50.00 |
| E 101-41400-433 | Dues and Subscriptions | \$7,095.00 | \$4,808.00 | \$4,800.00 |
| E 101-41400-437 | Bad Debt Expense | \$0.00 | \$250.00 | \$250.00 |
| E 101-41400-438 | Bank Service Charges | \$750.00 | \$750.00 | \$750.00 |
| E 101-41400-603 | Short-Term Debt Principal | \$988.80 | \$2,064.00 | \$2,397.20 |
| E 101-41400-786 | State Fire Aid | \$19,500.00 | \$19,500.00 | \$19,500.00 |
| | | \$181,711.06 | \$192,963.01 | \$239,642.06 |

City of Blackduck – General Fund Expenditures – 2024-2026

| Police Department | Expense Description | 2024 Budget | 2025 Budget | 2026 Budget |
|-------------------|--------------------------|--------------|--------------|--------------|
| E 101-42110-101 | Full-Time Employees | \$114,552.70 | \$125,804.00 | \$68,001.57 |
| E 101-42110-102 | Full-Time Employees | \$1,500.00 | \$1,500.00 | \$4,000.00 |
| E 101-42110-103 | Part-Time Employees | \$21,151.00 | \$22,786.00 | \$29,973.00 |
| E 101-42110-121 | PERA | \$24,273.94 | \$26,557.00 | \$17,940.27 |
| E 101-42110-122 | FICA | \$1,988.54 | \$2,175.00 | \$1,469.68 |
| E 101-42110-131 | Employer Paid Health | \$33,812.92 | \$35,252.80 | \$26,730.68 |
| E 101-42110-135 | Employer Paid Other | \$0.00 | \$0.00 | \$891.95 |
| E 101-42110-205 | Heating Fuel | \$2,000.00 | \$2,000.00 | \$2,000.00 |
| E 101-42110-206 | Electricity | \$2,500.00 | \$2,500.00 | \$2,500.00 |
| E 101-42110-208 | Training and Instruction | \$2,000.00 | \$2,000.00 | \$2,000.00 |
| E 101-42110-209 | Other Office Supplies | \$500.00 | \$500.00 | \$500.00 |
| E 101-42110-210 | Operating Supplies | \$1,000.00 | \$1,500.00 | \$1,500.00 |
| E 101-42110-212 | Motor Fuels | \$6,000.00 | \$6,000.00 | \$6,000.00 |
| E 101-42110-222 | Tires | \$1,000.00 | \$2,000.00 | \$2,000.00 |
| E 101-42110-230 | Equipment | \$2,200.00 | \$2,200.00 | \$2,200.00 |
| E 101-42110-233 | Uniforms | \$1,500.00 | \$2,750.00 | \$2,750.00 |
| E 101-42110-305 | Medical Fees | \$750.00 | \$750.00 | \$750.00 |
| E 101-42110-321 | Telephone | \$2,295.36 | \$2,177.76 | \$2,550.00 |
| E 101-42110-322 | Postage | \$150.00 | \$150.00 | \$150.00 |
| E 101-42110-327 | Internet Access | \$168.00 | \$168.00 | \$200.00 |
| E 101-42110-331 | Travel Expenses | \$500.00 | \$500.00 | \$500.00 |
| E 101-42110-361 | General Liability Ins | \$3,024.79 | \$3,366.62 | \$2,877.74 |
| E 101-42110-362 | Property Ins | \$5,974.71 | \$5,749.02 | \$5,586.84 |
| E 101-42110-363 | Automotive Ins | \$2,876.50 | \$6,439.40 | \$3,050.30 |
| E 101-42110-366 | Workers Compensation | \$14,339.48 | \$12,861.87 | \$14,269.06 |
| E 101-42110-384 | Refuse/Garbage Disposal | \$200.00 | \$200.00 | \$200.00 |
| E 101-42110-401 | Repairs/Maint Buildings | \$1,100.00 | \$1,500.00 | \$1,500.00 |
| E 101-42110-404 | Repairs/Maint | \$2,500.00 | \$2,500.00 | \$2,500.00 |
| E 101-42110-420 | Tower Lease | \$500.00 | \$500.00 | \$500.00 |
| E 101-42110-425 | Depreciation | \$10,000.00 | \$10,000.00 | \$10,000.00 |
| E 101-42110-433 | Dues and Subscriptions | \$800.00 | \$800.00 | \$800.00 |
| E 101-42110-436 | Towing Charges | \$500.00 | \$500.00 | \$500.00 |
| E 101-42110-580 | Other Equipment | \$1,777.80 | \$1,837.80 | \$1,898.52 |
| | | \$263,435.74 | \$285,525.27 | \$218,289.61 |

City of Blackduck – General Fund Expenditures – 2024-2026

| Fire Department | Expense Description | 2024 Budget | 2025 Budget | 2026 Budget |
|-----------------|-----------------------------|---------------------|---------------------|---------------------|
| E 101-42200-103 | Part-Time Employees | \$16,000.00 | \$17,500.00 | \$20,000.00 |
| E 101-42200-122 | FICA | \$1,225.00 | \$1,314.31 | \$1,530.00 |
| E 101-42200-135 | Employer Paid Other | \$0.00 | \$0.00 | \$176.00 |
| E 101-42200-205 | Heating Fuel | \$3,000.00 | \$5,000.00 | \$5,000.00 |
| E 101-42200-206 | Electricity | \$4,200.00 | \$5,000.00 | \$5,000.00 |
| E 101-42200-208 | Training and Instruction | \$2,000.00 | \$2,000.00 | \$2,000.00 |
| E 101-42200-210 | Operating Supplies | \$1,000.00 | \$1,000.00 | \$1,000.00 |
| E 101-42200-212 | Motor Fuels | \$2,200.00 | \$2,200.00 | \$2,200.00 |
| E 101-42200-233 | Uniforms | \$10,000.00 | \$10,000.00 | \$10,000.00 |
| E 101-42200-240 | Small Tools and Minor Equip | \$2,000.00 | \$2,000.00 | \$2,000.00 |
| E 101-42200-305 | Medical Fees | \$500.00 | \$2,500.00 | \$2,500.00 |
| E 101-42200-321 | Telephone | \$800.00 | \$800.00 | \$800.00 |
| E 101-42200-322 | Postage | \$210.00 | \$210.00 | \$210.00 |
| E 101-42200-323 | Radio/Communications | \$5,000.00 | \$5,000.00 | \$5,000.00 |
| E 101-42200-327 | Internet Access | \$600.00 | \$600.00 | \$600.00 |
| E 101-42200-331 | Travel Expenses | \$250.00 | \$250.00 | \$250.00 |
| E 101-42200-361 | General Liability Ins | \$484.00 | \$555.51 | \$440.28 |
| E 101-42200-362 | Property Ins | \$2,655.00 | \$4,355.54 | \$4,197.90 |
| E 101-42200-363 | Automotive Ins | \$1,607.00 | \$2,812.70 | \$2,753.30 |
| E 101-42200-366 | Workers Compensation | \$9,575.00 | \$7,876.94 | \$8,260.71 |
| E 101-42200-384 | Refuse/Garbage Disposal | \$344.00 | \$350.00 | \$350.00 |
| E 101-42200-401 | Repairs/Maint Buildings | \$3,750.00 | \$3,750.00 | \$3,750.00 |
| E 101-42200-404 | Repairs/Maint | \$9,400.00 | \$9,400.00 | \$10,000.00 |
| E 101-42200-420 | Tower Lease | \$500.00 | \$500.00 | \$500.00 |
| E 101-42200-433 | Dues and Subscriptions | \$200.00 | \$200.00 | \$200.00 |
| E 101-42200-500 | Capital Outlay (GENERAL) | \$5,000.00 | \$5,000.00 | \$5,000.00 |
| E 101-42200-580 | Other Equipment | \$1,000.00 | \$1,000.00 | \$400.00 |
| E 101-42200-708 | Transfer to Fire Dept. | \$30,000.00 | \$30,000.00 | \$30,000.00 |
| | | \$113,500.00 | \$121,175.00 | \$124,118.19 |

City of Blackduck – General Fund Expenditures – 2024-2026

| Streets Department | Expense Description | 2024 Budget | 2025 Budget | 2026 Budget |
|--------------------|-----------------------------|---------------------|---------------------|---------------------|
| E 101-43100-101 | Full-Time Employees | \$63,313.61 | \$70,802.28 | \$74,997.57 |
| E 101-43100-102 | Full-Time Employees | \$4,500.00 | \$4,500.00 | \$6,000.00 |
| E 101-43100-103 | Part-Time Employees | \$2,202.51 | \$1,349.46 | \$1,373.11 |
| E 101-43100-120 | Employer Contrib Ret | \$0.00 | \$0.00 | \$1,726.40 |
| E 101-43100-121 | PERA | \$4,913.71 | \$5,411.38 | \$5,727.80 |
| E 101-43100-122 | FICA | \$5,011.98 | \$5,519.61 | \$5,842.36 |
| E 101-43100-131 | Employer Paid Health | \$10,283.18 | \$12,322.93 | \$11,931.87 |
| E 101-43100-135 | Employer Paid Other | \$0.00 | \$0.00 | \$672.06 |
| E 101-43100-200 | Office Supplies (GENERAL) | \$500.00 | \$500.00 | \$500.00 |
| E 101-43100-205 | Heating Fuel | \$2,100.00 | \$2,100.00 | \$2,100.00 |
| E 101-43100-206 | Electricity | \$4,500.00 | \$4,500.00 | \$4,500.00 |
| E 101-43100-210 | Operating Supplies | \$2,100.00 | \$2,100.00 | \$2,500.00 |
| E 101-43100-212 | Motor Fuels | \$15,000.00 | \$15,000.00 | \$15,000.00 |
| E 101-43100-213 | Lubricants and Additives | \$1,700.00 | \$1,700.00 | \$3,000.00 |
| E 101-43100-220 | Repair/Maint Supply | \$2,500.00 | \$2,500.00 | \$3,000.00 |
| E 101-43100-221 | Equipment Parts | \$1,300.00 | \$1,300.00 | \$1,500.00 |
| E 101-43100-222 | Tires | \$4,000.00 | \$4,000.00 | \$4,000.00 |
| E 101-43100-224 | Street Maint Materials | \$25,000.00 | \$46,871.00 | \$47,000.00 |
| E 101-43100-233 | Uniforms | \$1,500.00 | \$1,500.00 | \$2,000.00 |
| E 101-43100-235 | Personal Protective | \$1,800.00 | \$1,800.00 | \$2,000.00 |
| E 101-43100-240 | Small Tools and Minor Equip | \$1,500.00 | \$1,500.00 | \$2,000.00 |
| E 101-43100-310 | Other Professional Services | \$2,300.00 | \$2,300.00 | \$2,300.00 |
| E 101-43100-321 | Telephone | \$1,743.00 | \$1,679.76 | \$1,750.00 |
| E 101-43100-322 | Postage | \$0.00 | \$0.00 | \$168.00 |
| E 101-43100-327 | Internet Access | \$336.00 | \$168.00 | \$0.00 |
| E 101-43100-361 | General Liability Ins | \$757.00 | \$555.51 | \$440.28 |
| E 101-43100-362 | Property Ins | \$5,490.00 | \$4,060.65 | \$3,916.92 |
| E 101-43100-363 | Automotive Ins | \$1,648.00 | \$1,749.00 | \$2,071.30 |
| E 101-43100-366 | Workers Compensation | \$7,256.00 | \$6,361.76 | \$4,257.20 |
| E 101-43100-384 | Refuse/Garbage Disposal | \$342.76 | \$350.00 | \$350.00 |
| E 101-43100-401 | Repairs/Maint Buildings | \$2,000.00 | \$2,000.00 | \$3,000.00 |
| E 101-43100-404 | Repairs/Maint | \$8,000.00 | \$8,000.00 | \$10,000.00 |
| E 101-43100-425 | Depreciation | \$0.00 | \$0.00 | \$14,000.00 |
| E 101-43100-500 | Capital Outlay (GENERAL) | \$0.00 | \$12,000.00 | \$12,000.00 |
| E 101-43100-550 | Motor Vehicles | \$14,237.58 | \$14,237.58 | \$3,406.00 |
| E 101-43100-580 | Other Equipment | \$14,228.58 | \$3,406.00 | \$0.00 |
| | | \$212,063.91 | \$242,144.92 | \$255,030.87 |

City of Blackduck – General Fund Expenditures – 2024-2026

| License Center | Expense Description | 2024 Budget | 2025 Budget | 2026 Budget |
|-----------------|---------------------------|-------------|-------------|-------------|
| E 101-44444-101 | Full-Time Employees | \$12,623.52 | \$14,488.45 | \$40,190.15 |
| E 101-44444-102 | Full-Time Employees | \$150.00 | \$150.00 | \$150.00 |
| E 101-44444-120 | Employer Contrib Ret | \$0.00 | \$0.00 | \$769.60 |
| E 101-44444-121 | PERA | \$946.76 | \$1,086.63 | \$3,014.26 |
| E 101-44444-122 | FICA | \$965.70 | \$1,108.37 | \$3,074.55 |
| E 101-44444-131 | Employer Paid Health | \$1,895.80 | \$2,433.58 | \$5,935.66 |
| E 101-44444-135 | Employer Paid Other | \$0.00 | \$0.00 | \$353.67 |
| E 101-44444-200 | Office Supplies (GENERAL) | \$1,500.00 | \$1,500.00 | \$1,500.00 |
| E 101-44444-210 | Operating Supplies | \$1,000.00 | \$1,000.00 | \$1,000.00 |
| E 101-44444-300 | Professional Svcs | \$0.00 | \$0.00 | \$150.00 |
| E 101-44444-322 | Postage | \$1,000.00 | \$1,000.00 | \$850.00 |
| E 101-44444-432 | Uncollectable Checks | \$0.00 | \$0.00 | \$500.00 |
| E 101-44444-437 | Bad Debt Expense | \$0.00 | \$0.00 | \$100.00 |
| E 101-44444-438 | Bank Service Charges | \$0.00 | \$0.00 | \$50.00 |
| E 101-44444-603 | Short-Term Debt Principal | \$1,484.06 | \$3,096.00 | \$3,595.80 |
| | | \$21,565.84 | \$25,863.03 | \$63,233.69 |

| Wayside Rest Park | Expense Description | 2024 Budget | 2025 Budget | 2026 Budget |
|-------------------|-------------------------|-------------|-------------|-------------|
| E 101-45200-101 | Full-Time Employees | \$4,205.27 | \$4,605.31 | \$9,749.10 |
| E 101-45200-102 | Full-Time Employees | \$350.00 | \$1,000.00 | \$1,000.00 |
| E 101-45200-103 | Part-Time Employees | \$3,670.85 | \$5,397.84 | \$6,178.94 |
| E 101-45200-120 | Employer Contrib Ret | \$0.00 | \$0.00 | \$228.80 |
| E 101-45200-121 | PERA | \$590.71 | \$750.24 | \$1,194.60 |
| E 101-45200-122 | FICA | \$602.52 | \$765.24 | \$1,218.50 |
| E 101-45200-131 | Employer Paid Health | \$738.84 | \$883.63 | \$1,578.95 |
| E 101-45200-135 | Employer Paid Other | \$0.00 | \$0.00 | \$140.17 |
| E 101-45200-206 | Electricity | \$2,100.00 | \$3,275.00 | \$3,275.00 |
| E 101-45200-210 | Operating Supplies | \$1,500.00 | \$1,500.00 | \$2,000.00 |
| E 101-45200-211 | Cleaning Supplies | \$600.00 | \$600.00 | \$1,000.00 |
| E 101-45200-212 | Motor Fuels | \$2,000.00 | \$3,000.00 | \$3,000.00 |
| E 101-45200-225 | Landscaping Materials | \$3,000.00 | \$3,000.00 | \$3,000.00 |
| E 101-45200-361 | General Liability Ins | \$1,614.00 | \$1,852.78 | \$1,469.75 |
| E 101-45200-362 | Property Ins | \$1,371.00 | \$1,452.20 | \$1,408.05 |
| E 101-45200-366 | Workers Compensation | \$1,525.00 | \$1,266.15 | \$1,352.15 |
| E 101-45200-384 | Refuse/Garbage Disposal | \$1,100.00 | \$1,100.00 | \$1,100.00 |
| E 101-45200-401 | Repairs/Maint Buildings | \$2,000.00 | \$2,000.00 | \$4,000.00 |
| E 101-45200-430 | Miscellaneous (GENERAL) | \$500.00 | \$500.00 | \$1,000.00 |
| E 101-45200-501 | Assessment | \$1,897.26 | \$1,747.99 | \$2,040.64 |
| | | \$29,365.45 | \$34,696.38 | \$45,934.65 |

City of Blackduck – General Fund Expenditures – 2024-2026

| Blackduck Library | Expense Description | 2024 Budget | 2025 Budget | 2026 Budget |
|-------------------|----------------------------|--------------------|--------------------|--------------------|
| E 101-45500-206 | Electricity | \$3,500.00 | \$3,500.00 | \$3,500.00 |
| E 101-45500-210 | Operating Supplies | \$400.00 | \$750.00 | \$1,200.00 |
| E 101-45500-331 | Travel Expenses | \$210.00 | \$210.00 | \$210.00 |
| E 101-45500-361 | General Liability Ins | \$161.00 | \$185.17 | \$146.76 |
| E 101-45500-362 | Property Ins | \$1,412.00 | \$1,498.84 | \$1,450.05 |
| E 101-45500-380 | Utility Services (GENERAL) | \$750.00 | \$1,250.00 | \$1,250.00 |
| E 101-45500-401 | Repairs/Maint Buildings | \$1,000.00 | \$7,000.00 | \$3,000.00 |
| E 101-45500-426 | Automation Repair & | \$350.00 | \$350.00 | \$350.00 |
| E 101-45500-433 | Dues and Subscriptions | \$19,446.00 | \$20,380.00 | \$20,995.00 |
| | | \$27,229.00 | \$35,124.01 | \$32,101.81 |

| Street Lighting | Expense Description | 2024 Budget | 2025 Budget | 2026 Budget |
|-----------------|---------------------|--------------------|--------------------|--------------------|
| E 101-43160-206 | Electricity | \$10,500.00 | \$11,000.00 | \$11,000.00 |
| E 101-43160-210 | Operating Supplies | \$3,500.00 | \$3,000.00 | \$3,000.00 |
| E 101-43160-220 | Repair/Maint Supply | \$10,000.00 | \$10,000.00 | \$10,000.00 |
| | | \$24,000.00 | \$24,000.00 | \$24,000.00 |

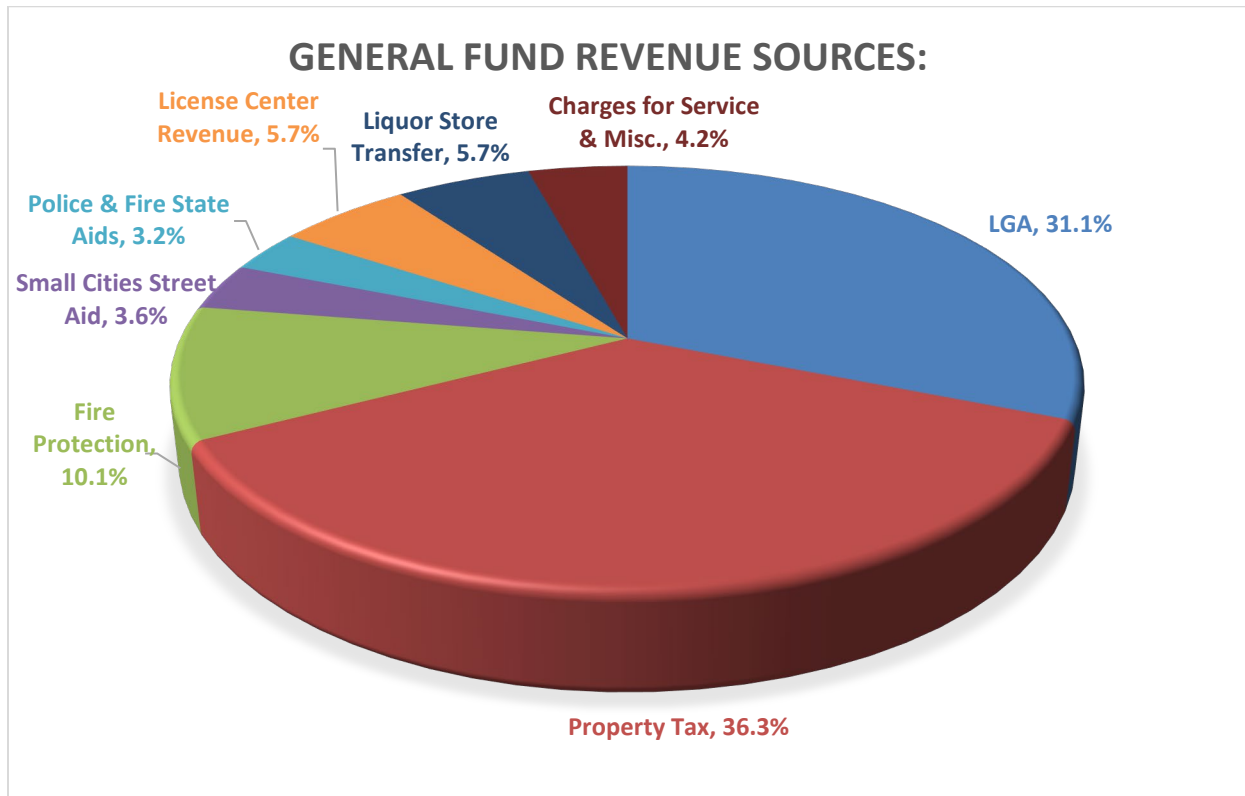
| Planning & Zoning | Expense Description | 2024 Budget | 2025 Budget | 2026 Budget |
|-------------------|-----------------------|--------------------|-------------------|--------------------|
| E 101-41910-300 | Professional Services | \$15,000.00 | \$2,000.00 | \$10,000.00 |
| | | \$15,000.00 | \$2,000.00 | \$10,000.00 |

| General Government Bldgs. | Expense Description | 2024 Budget | 2025 Budget | 2026 Budget |
|---------------------------|----------------------------|--------------------|--------------------|--------------------|
| E 101-41940-206 | Electricity | \$8,500.00 | \$7,500.00 | \$7,500.00 |
| E 101-41940-210 | Operating Supplies | \$825.00 | \$1,700.00 | \$1,700.00 |
| E 101-41940-223 | Building Repair Supplies | \$400.00 | \$400.00 | \$400.00 |
| E 101-41940-361 | General Liability Ins | \$161.00 | \$185.17 | \$146.76 |
| E 101-41940-362 | Property Ins | \$1,225.00 | \$1,302.74 | \$1,256.85 |
| E 101-41940-380 | Utility Services (GENERAL) | \$600.00 | \$650.00 | \$600.00 |
| E 101-41940-401 | Repairs/Maint Buildings | \$5,000.00 | \$5,000.00 | \$5,000.00 |
| | | \$16,711.00 | \$16,737.91 | \$16,603.61 |

| | | | | |
|---|--|---------------------|---------------------|-----------------------|
| Total City of Blackduck General Fund Expense | | \$923,032.00 | \$998,679.53 | \$1,044,952.17 |
|---|--|---------------------|---------------------|-----------------------|

2026 General Fund Revenue Sources:

| Fund: | Amount: |
|------------------------------|-----------------------|
| LGA | \$324,587.00 |
| Property Tax | \$379,393.00 |
| Fire Protection Contribution | \$105,943.00 |
| Liquor Store Transfer | \$60,000.00 |
| Police & Fire State Aids | \$33,500.00 |
| Small Cities Asst. Streets | \$37,286.00 |
| License Center Revenue | \$60,000.00 |
| Charges for Service & Misc. | \$44,225.00 |
| Total: | \$1,044,934.00 |





City of Blackduck – General Fund Revenues – Review 2024 – 2026

| Revenue Source Description | 2024 Budget | 2025 Budget | 2026 Budget |
|---|---------------------|---------------------|-----------------------|
| R 101-31000 General Property Taxes | \$345,187.00 | \$376,346.00 | \$379,393.00 |
| R 101-31030 Mobile Home Tax | \$800.00 | \$800.00 | \$800.00 |
| R 101-31050 Tax Increments | \$0.00 | \$0.00 | \$1,000.00 |
| R 101-31900 Penalties and Interest DelTax | \$1,000.00 | \$1,000.00 | \$1,000.00 |
| R 101-32000 Licenses and Permits | \$14,500.00 | \$3,500.00 | \$10,000.00 |
| R 101-32240 Animal Licenses | \$125.00 | \$0.00 | \$125.00 |
| R 101-33400 State Grants and Aids | \$0.00 | \$21,871.00 | \$37,286.00 |
| R 101-33401 Local Government Aid | \$323,445.00 | \$323,855.00 | \$324,587.00 |
| R 101-33416 Police Training Reimbursement | \$1,500.00 | \$1,500.00 | \$1,500.00 |
| R 101-33423 State Police Aid | \$13,000.00 | \$13,000.00 | \$13,000.00 |
| R 101-33424 State Fire Aid | \$19,000.00 | \$19,000.00 | \$19,000.00 |
| R 101-34000 Charges for Services | \$33,500.00 | \$58,000.00 | \$60,000.00 |
| R 101-34202 Fire Protection Svcs | \$95,515.00 | \$102,357.46 | \$105,943.34 |
| R 101-35000 Fines and Forfeits | \$200.00 | \$200.00 | \$200.00 |
| R 101-35102 Parking Fines | \$100.00 | \$100.00 | \$100.00 |
| R 101-36200 Miscellaneous Revenues | \$1,000.00 | \$1,000.00 | \$1,000.00 |
| R 101-36210 Interest Earnings | \$1,500.00 | \$1,500.00 | \$3,000.00 |
| R 101-36240 Reimbursements | \$7,660.00 | \$8,554.00 | \$9,000.00 |
| R 101-39204 Intrafund Transfer | \$0.00 | \$0.00 | \$18,000.00 |
| R 101-39269 Transfer from Liquor Fund | \$65,000.00 | \$65,000.00 | \$60,000.00 |
| | \$923,032.00 | \$997,583.46 | \$1,044,934.34 |

2026 General Fund Revenues

updated 11/30/25

| General Fund Revenue | 2024 Budget | 2024 YTD Amount | 2025 Budget | 2025 YTD Amount | 2026 Budget |
|---|--------------|-----------------|--------------|-----------------|--------------|
| R 101-31000 General Property Taxes | \$345,187.00 | \$348,797.67 | \$376,346.00 | \$219,441.70 | |
| R 101-31030 Mobile Home Tax | \$800.00 | \$1,227.38 | \$800.00 | \$734.87 | \$800.00 |
| R 101-31900 Penalties and Interest DelTax | \$1,000.00 | \$2,026.54 | \$1,000.00 | \$312.00 | \$1,000.00 |
| R 101-31050 Tax Increments | \$0.00 | \$0.00 | \$0.00 | \$1,532.62 | \$1,000.00 |
| R 101-32000 Licenses and Permits | \$14,500.00 | \$5,028.85 | \$3,500.00 | \$150.00 | \$10,000.00 |
| R 101-32240 Animal Licenses | \$125.00 | \$0.00 | \$0.00 | \$20.00 | \$125.00 |
| R 101-33100 Federal Grants and Aids | \$0.00 | \$17,735.00 | \$0.00 | \$0.00 | \$0.00 |
| R 101-33130 CDBG | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| R 101-33400 State Grants and Aids | \$0.00 | \$16,436.00 | \$21,871.00 | \$15,155.00 | \$37,286.00 |
| R 101-33401 Local Government Aid | \$323,445.00 | \$323,445.00 | \$323,855.00 | \$161,927.50 | \$324,587.00 |
| 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 | \$64.06 | \$0.00 | \$44.83 | \$0.00 |
| R 101-33416 Police Training Reimbursement | \$1,500.00 | \$0.00 | \$1,500.00 | \$0.00 | \$1,500.00 |
| R 101-33423 State Police Aid | \$13,000.00 | \$10,770.01 | \$13,000.00 | \$12,703.36 | \$13,000.00 |
| R 101-33424 State Fire Aid | \$19,000.00 | \$28,474.80 | \$19,000.00 | \$33,695.84 | \$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 | \$33,500.00 | \$32,077.24 | \$58,000.00 | \$63,205.57 | \$60,000.00 |
| 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 | \$0.00 | \$0.00 | \$50.00 | \$0.00 |
| R 101-34202 Fire Protection Svcs | \$95,515.00 | \$96,440.07 | \$102,357.46 | \$102,357.45 | \$105,943.34 |
| R 101-34781 Reservation Fees | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| R 101-35000 Fines and Forfeits | \$200.00 | \$133.33 | \$200.00 | \$60.00 | \$200.00 |
| R 101-35102 Parking Fines | \$100.00 | \$0.00 | \$100.00 | \$0.00 | \$100.00 |
| R 101-36100 Special Assessments | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| R 101-36102 Penalties and Interest | \$0.00 | \$0.00 | \$0.00 | \$30.00 | \$0.00 |
| R 101-36200 Miscellaneous Revenues | \$1,000.00 | \$393.40 | \$1,000.00 | \$412.35 | \$1,000.00 |
| R 101-36210 Interest Earnings | \$1,500.00 | \$11,280.18 | \$1,500.00 | \$13,688.72 | \$3,000.00 |
| R 101-36220 Other Rents and Royalties | \$0.00 | \$1,050.00 | \$0.00 | \$0.00 | \$0.00 |
| R 101-36230 Contributions and Donations | \$0.00 | \$8,546.86 | \$0.00 | \$6.00 | \$0.00 |
| R 101-36231 Community Development Grants | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| R 101-36240 Reimbursements | \$7,660.00 | \$21,153.45 | \$8,554.00 | \$16,627.48 | \$9,000.00 |
| R 101-39101 Sales of General Fixed Assets | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| R 101-39200 Interfund Transfer | \$0.00 | \$0.00 | \$0.00 | \$289.11 | \$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 | \$0.00 | \$0.00 | \$10,000.00 | \$18,000.00 |
| R 101-39269 Transfer from Liquor Fund | \$65,000.00 | \$65,000.00 | \$65,000.00 | \$55,000.00 | \$60,000.00 |
| R 101-39282 Transfer fm Debt Service Fund | \$0.00 | \$0.20 | \$0.00 | \$195.23 | \$0.00 |
| R 101-39300 Proceeds-Gen Long-term Debt | \$0.00 | \$12,367.00 | \$0.00 | \$0.00 | \$0.00 |
| R 101-39330 Inception-Capital Lease Agmt | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| R 101-39331 Insurance Proceeds | \$0.00 | \$0.00 | \$0.00 | \$1,875.95 | \$0.00 |
| | \$923,032.00 | \$1,002,447.04 | \$997,583.46 | \$709,515.58 | \$665,541.34 |

Class 4d(1) transition aid & Sm. Cities Asst. Certified

transfer from reserve

General Fund Expenditure Total: 2026 Budget % +/- 2025 YTD 2025 Actual 2025 Budget

| | | | | |
|---|----------------|---------|--------------|--------------|
| Administration & Transfer for Cemetery | \$241,642.00 | 24.64% | \$225,140.83 | \$193,867.35 |
| License Center | \$63,233.69 | 144.49% | \$22,858.30 | \$25,863.03 |
| Police | \$218,289.61 | -23.55% | \$179,660.60 | \$285,525.26 |
| Fire | \$124,100.34 | 2.41% | \$99,777.34 | \$121,175.00 |
| Streets | \$255,030.86 | 5.32% | \$187,970.63 | \$242,144.92 |
| Parks - <i>formally Wayside Rest Park</i> | \$45,934.66 | 32.39% | \$24,993.39 | \$34,696.39 |
| Library | \$32,101.81 | -8.60% | \$27,824.66 | \$35,124.01 |
| Buildings | \$16,603.61 | -0.80% | \$12,361.25 | \$16,737.91 |
| Street Lighting | \$24,000.00 | 0.00% | \$10,034.16 | \$24,000.00 |
| Planning & Zoning | \$10,000.00 | 400.00% | \$0.00 | \$2,000.00 |
| City Council | \$13,998.00 | -14.91% | \$1,674.29 | \$16,450.00 |
| | \$1,044,934.58 | 4.75% | \$792,295.45 | \$997,583.87 |

\$47,350.71

\$379,393

2025 Blackduck Administration Department Budget vs Actual

updated 11/30/25

| | 2025 Budget | 2025 Actual Expenditures | 2025 Balance | 2026 Budget | |
|---|---------------|--------------------------|---------------|-------------------|---|
| E 101-41400-101 Full-Time Employees Regular | \$104,295.19 | \$95,951.39 | \$8,343.80 | \$124,507.17 | \$159,022.29 total payroll |
| E 101-41400-102 Full-Time Employees Overtime | \$500.00 | \$129.64 | \$370.36 | \$750.00 | |
| E 101-41400-120 Employer Contribution to Union Pension | \$0.00 | \$922.00 | (\$922.00) | \$1,310.40 | |
| E 101-41400-121 PERA | \$7,822.14 | \$7,206.12 | \$616.02 | \$9,338.04 | |
| E 101-41400-122 FICA | \$7,978.58 | \$7,205.66 | \$772.92 | \$9,524.80 | |
| E 101-41400-131 Employer Paid Health | \$10,657.16 | \$8,851.30 | \$1,805.86 | \$12,496.22 | |
| E 101-41400-135 Employer Paid Leave - MN | \$0.00 | \$0.00 | \$0.00 | \$1,095.66 | |
| E 101-41400-200 Office Supplies (GENERAL) | \$2,000.00 | \$803.27 | \$1,196.73 | \$2,000.00 | |
| E 101-41400-207 Computer Supplies | \$1,000.00 | \$1,186.43 | (\$186.43) | \$3,153.00 | includes new Admin WS + monitor |
| E 101-41400-208 Training and Instruction | \$1,000.00 | \$40.00 | \$960.00 | \$500.00 | |
| E 101-41400-210 Operating Supplies (GENERAL) | \$500.00 | \$384.29 | \$115.71 | \$500.00 | |
| E 101-41400-300 Professional Svcs (GENERAL) | \$0.00 | \$850.00 | (\$850.00) | \$0.00 | |
| E 101-41400-301 Auditing and Acct g Services | \$7,000.00 | \$33,542.04 | (\$26,542.04) | \$22,405.00 | increased per CLA - shared cost with DMV, Liquor, Water/Waste |
| E 101-41400-303 Engineering Fees | \$0.00 | \$0.00 | \$0.00 | \$0.00 | |
| E 101-41400-304 Legal Fees | \$6,000.00 | \$9,466.00 | (\$3,466.00) | \$6,000.00 | |
| E 101-41400-305 Medical Fees | \$0.00 | \$0.00 | \$0.00 | \$0.00 | |
| E 101-41400-310 Other Professional Services | \$4,531.00 | \$8,556.50 | (\$4,025.50) | \$4,500.00 | |
| E 101-41400-311 Website Development/maintenance | \$948.00 | \$632.00 | \$316.00 | \$948.00 | |
| E 101-41400-321 Telephone | \$4,668.84 | \$4,156.01 | \$512.83 | \$4,700.00 | |
| E 101-41400-322 Postage | \$1,000.00 | \$965.51 | \$34.49 | \$1,000.00 | |
| E 101-41400-327 Internet Access | \$1,140.00 | \$967.16 | \$172.84 | \$1,140.00 | |
| E 101-41400-331 Travel Expenses | \$500.00 | \$13.00 | \$487.00 | \$500.00 | |
| E 101-41400-351 Legal Notices Publishing | \$400.00 | \$152.37 | \$247.63 | \$200.00 | |
| E 101-41400-352 General Notices and Pub Info | \$300.00 | \$80.36 | \$219.64 | \$200.00 | |
| E 101-41400-353 Ordinance Publication | \$150.00 | \$41.90 | \$108.10 | \$100.00 | |
| E 101-41400-355 Election Expense | \$1,000.00 | \$0.00 | \$1,000.00 | \$4,000.00 | 2026 Governor Election |
| E 101-41400-366 Workers Compensation Insurance | \$854.44 | \$660.52 | \$193.92 | \$726.57 | increase 10% |
| E 101-41400-367 Unemployment Paid | \$0.00 | \$0.00 | \$0.00 | \$0.00 | |
| E 101-41400-384 Refuse/Garbage Disposal | \$200.00 | \$259.56 | (\$59.56) | \$300.00 | |
| E 101-41400-431 Cash Short | \$0.00 | \$0.00 | \$0.00 | \$0.00 | |
| E 101-41400-432 Uncollectable Checks | \$50.00 | \$0.00 | \$50.00 | \$50.00 | |
| E 101-41400-433 Dues and Subscriptions | \$4,808.00 | \$3,807.07 | \$1,000.93 | \$4,800.00 | |
| E 101-41400-437 Bad Debt Expense | \$250.00 | \$256.53 | (\$6.53) | \$250.00 | |
| E 101-41400-438 Bank Service Charges | \$750.00 | \$633.88 | \$116.12 | \$750.00 | |
| 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 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | |
| E 101-41400-603 Short-Term Debt Principal (<i>Copier Lease</i>) | \$2,064.00 | \$1,724.48 | \$339.52 | \$2,397.20 | split with LC 40% admin |
| E 101-41400-786 State Fire Aid | \$19,500.00 | \$33,695.84 | (\$14,195.84) | \$19,500.00 | |
| | \$191,867.35 | \$223,140.83 | -\$31,273.48 | \$239,642.06 | |

Budget meeting notes:

Removed all Admin payroll from all special & enterprise budgets

Police Department Budgeted Expenditures for 2025

updated 11/30/25

| | | 2025 Budget | 2025 Expenditures | 2025 Balance | 2026 Budget | | |
|-----------------|---------------------------------------|--------------|-------------------|--------------|--------------|---------------|--|
| E 101-42110-101 | Full-Time Employees Regular | \$125,804.00 | \$78,675.85 | \$47,128.15 | \$68,001.57 | | |
| E 101-42110-102 | Full-Time Employees Overtime | \$1,500.00 | \$4,198.75 | (\$2,698.75) | \$4,000.00 | Payroll | 2025 2026 \$232,936.67 \$168,776.21 |
| E 101-42110-103 | Part-Time Employees | \$22,786.00 | \$3,489.85 | \$19,296.15 | \$29,973.00 | Operating | \$30,050.80 \$38,429.77 |
| E 101-42110-121 | PERA | \$26,557.00 | \$15,219.82 | \$11,337.18 | \$17,940.27 | Equipment | \$22,537.80 \$22,598.52 |
| E 101-42110-122 | FICA | \$2,175.00 | \$1,251.08 | \$923.92 | \$1,469.68 | | \$285,525.27 \$229,804.49 |
| E 101-42110-131 | Employer Paid Health | \$35,252.80 | \$20,680.98 | \$14,571.82 | \$26,730.68 | | 2 FTE 1 FTE |
| E 101-42110-135 | Employer Paid Leave - MN | \$0.00 | \$0.00 | \$0.00 | \$891.95 | | |
| E 101-42110-205 | Heating Fuel | \$2,000.00 | \$2,000.00 | \$0.00 | \$2,000.00 | | |
| E 101-42110-206 | Electricity | \$2,500.00 | \$1,990.11 | \$509.89 | \$2,500.00 | | |
| E 101-42110-208 | Training and Instruction | \$2,000.00 | \$180.00 | \$1,820.00 | \$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) | \$1,500.00 | \$814.71 | \$685.29 | \$1,500.00 | | |
| E 101-42110-212 | Motor Fuels | \$6,000.00 | \$5,639.89 | \$360.11 | \$6,000.00 | | |
| E 101-42110-213 | Lubricants and Additives | \$0.00 | \$0.00 | \$0.00 | \$0.00 | | |
| E 101-42110-222 | Tires | \$2,000.00 | \$0.00 | \$2,000.00 | \$2,000.00 | | |
| 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 | \$2,750.00 | \$2,134.19 | \$615.81 | \$2,750.00 | | |
| E 101-42110-302 | Architect Fees | \$0.00 | \$0.00 | \$0.00 | \$0.00 | | |
| E 101-42110-304 | Legal Fees | \$0.00 | \$0.00 | \$0.00 | \$0.00 | | |
| e 101-42110-309 | Construction Services - PWPS Facility | \$0.00 | \$0.00 | \$0.00 | \$0.00 | | |
| E 101-42110-310 | Other Professional Service | \$0.00 | \$0.00 | \$0.00 | \$0.00 | | |
| E 101-42110-305 | Medical Fees | \$750.00 | \$1,509.75 | (\$759.75) | \$750.00 | | |
| E 101-42110-321 | Telephone | \$2,177.76 | \$2,198.17 | (\$20.41) | \$2,550.00 | Verizon + PBT | |
| E 101-42110-322 | Postage | \$150.00 | \$9.29 | \$140.71 | \$150.00 | | |
| E 101-42110-327 | Internet Access | \$168.00 | \$140.00 | \$28.00 | \$200.00 | PBT | |
| E 101-42110-331 | Travel Expenses | \$500.00 | \$835.41 | (\$335.41) | \$500.00 | | |
| E 101-42110-351 | Legal Notices Publishing | \$0.00 | \$0.00 | \$0.00 | \$0.00 | | |
| E 101-42110-361 | General Liability Ins | \$3,366.62 | \$2,689.48 | \$677.14 | \$5,755.49 | increase | 7% |
| E 101-42110-362 | Property Ins | \$5,749.02 | \$5,320.80 | \$428.22 | \$11,173.68 | increase | 5% |
| E 101-42110-363 | Automotive Ins | \$6,439.40 | \$2,773.00 | \$3,666.40 | \$6,100.60 | increase | 10% |
| E 101-42110-366 | Workers Compensation Insurance | \$12,861.87 | \$12,971.87 | (\$110.00) | \$14,269.06 | increase | 10% |
| E 101-42110-384 | Refuse/Garbage Disposal | \$200.00 | \$0.00 | \$200.00 | \$200.00 | | |
| E 101-42110-401 | Repairs/Maint Buildings | \$1,500.00 | \$200.69 | \$1,299.31 | \$1,500.00 | | |
| E 101-42110-404 | Repairs/Maint Machinery/Equip | \$2,500.00 | \$1,939.32 | \$560.68 | \$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 | \$10,000.00 | | |
| E 101-42110-433 | Dues and Subscriptions | \$800.00 | \$789.50 | \$10.50 | \$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 <i>Copier Lease</i> | \$1,837.80 | \$2,008.09 | (\$170.29) | \$1,898.52 | Marco | |
| | | \$285,525.27 | \$179,660.60 | \$105,864.67 | \$229,804.49 | | |

Notes from 7/30/25 meeting with CLEO:

In 2025 Department will

1. Replace Laptop in Tahoe (unit is from 2014) cost = \$2200
2. Replace AirCard for new laptop noted above cost = \$600
3. Purchase tires for Durango - summer set and winter set will use set budget of \$2000

In 2026 Department may:

1. Replace agency handguns to mirror County - will budget for cost of handgun, red-dot sight, and holster
2. Agency will not budget for 2nd FT Officer - hiring has been very difficult - wages for 2026 will focus on PT wages reducing budget and benefits
3. Department budget will stay close to 2025 on operating lines and reduced for wages/benefits.

2025 Blackduck Fire Department Budget vs. Actual & 2026 Proposed Budget

updated 11/30/25 Fire Protection Area approved 8/22/25

| | | 2025 Budget | 2025 YTD Expenditures | 2025 Balance | 2026 Budget | | |
|-----------------|--|--------------|-----------------------|--------------|--------------|------------------|-----|
| E 101-42200-103 | Part-Time Employees | \$17,500.00 | \$14,860.00 | \$2,640.00 | \$20,000.00 | | |
| E 101-42200-122 | FICA | \$1,314.31 | \$1,094.11 | \$220.20 | \$1,530.00 | | |
| E 101-42200-124 | Fire Pension Contributions | \$0.00 | \$0.00 | \$0.00 | \$0.00 | | |
| E 101-42200-135 | Employer Paid Leave - MN | \$0.00 | \$0.00 | \$0.00 | \$176.00 | | |
| E 101-42200-200 | Office Supplies (GENERAL) | \$0.00 | \$0.00 | \$0.00 | \$0.00 | | |
| E 101-42200-205 | Heating Fuel - | \$5,000.00 | \$4,783.49 | \$216.51 | \$5,000.00 | | |
| E 101-42200-206 | Electricity | \$5,000.00 | \$3,952.68 | \$1,047.32 | \$5,000.00 | | |
| E 101-42200-207 | Computer Supplies | \$0.00 | \$0.00 | \$0.00 | \$0.00 | | |
| E 101-42200-208 | Training and Instruction | \$2,000.00 | \$3,000.00 | (\$1,000.00) | \$2,000.00 | | |
| E 101-42200-210 | Operating Supplies (GENERAL) | \$1,000.00 | \$2,281.69 | (\$1,281.69) | \$1,000.00 | | |
| E 101-42200-211 | Cleaning Supplies | \$0.00 | \$0.00 | \$0.00 | \$0.00 | | |
| E 101-42200-212 | Motor Fuels | \$2,200.00 | \$1,166.99 | \$1,033.01 | \$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> | \$10,000.00 | \$6,278.00 | \$3,722.00 | \$10,000.00 | | |
| E 101-42200-240 | Small Tools and Minor Equip | \$2,000.00 | \$67.94 | \$1,932.06 | \$2,000.00 | | |
| E 101-42200-304 | Legal Fees | \$0.00 | \$0.00 | \$0.00 | \$0.00 | | |
| E 101-42200-305 | Medical Fees | \$2,500.00 | \$1,299.00 | \$1,201.00 | \$2,500.00 | | |
| 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 | \$597.38 | \$202.62 | \$800.00 | Verizon & PBC | |
| E 101-42200-322 | Postage | \$210.00 | \$76.45 | \$133.55 | \$210.00 | | |
| E 101-42200-323 | Radio/Communications Expenses | \$5,000.00 | \$4,038.77 | \$961.23 | \$5,000.00 | Verizon & Rogers | |
| E 101-42200-327 | Internet Access | \$600.00 | \$501.17 | \$98.83 | \$600.00 | PBC | |
| 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 - | \$555.51 | \$411.48 | (\$11.53) | \$880.57 | increase | 7% |
| E 101-42200-362 | Property Ins | \$4,355.54 | \$3,998.00 | \$357.54 | \$8,395.80 | increase | 5% |
| E 101-42200-363 | Automotive Ins | \$2,812.70 | \$2,503.00 | \$309.70 | \$5,506.60 | increase | 10% |
| E 101-42200-366 | Workers Compensation Insurance - | \$7,876.94 | \$7,509.74 | \$1,474.75 | \$8,260.71 | increase | 10% |
| E 101-42200-384 | Refuse/Garbage Disosal | \$350.00 | \$354.40 | (\$4.40) | \$350.00 | | |
| E 101-42200-367 | Unemployment Paid | \$0.00 | \$15.48 | (\$15.48) | \$0.00 | | |
| E 101-42200-401 | Repairs/Maint Buildings | \$3,750.00 | \$114.88 | \$3,635.12 | \$3,750.00 | | |
| E 101-42200-404 | Repairs/Maint Machinery/Equip | \$9,400.00 | \$5,806.19 | \$3,593.81 | \$10,000.00 | | |
| 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 | \$66.50 | \$133.50 | \$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 6 - 2026</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 | \$0.00 | \$1,000.00 | \$400.00 | | |
| 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 2 of contract - 2026</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 | | |
| | | \$121,175.00 | \$99,777.34 | \$22,349.65 | \$131,509.68 | | |

Notes from meeting with Brian:
 keep operating same as 2025
 increase insurance per recommendation of LMC
 increase wages for increase to call volume

2025 Blackduck Streets Department Budget vs. Actual & 2026 Budget

updated 11/30/25

| | | 2025 Budget | 2025 Actual Expenditures | 2025 Balance | 2026 Budget | |
|------------------------|--|---------------|--------------------------|---------------|-----------------|----------------------------------|
| E 101-43100-101 | Full-Time Employees Regular | \$70,802.28 | \$63,350.89 | \$7,451.39 | \$74,997.57 | |
| E 101-43100-102 | Full-Time Employees Overtime | \$4,500.00 | \$7,541.17 | (\$3,041.17) | \$6,000.00 | |
| E 101-43100-103 | Part-Time Employees | \$1,349.46 | \$1,699.88 | (\$350.42) | \$1,373.10 | |
| E 101-43100-120 | Employer Contribution to Union Pension | \$0.00 | \$1,799.42 | (\$1,799.42) | \$1,726.40 | |
| E 101-43100-121 | PERA | \$5,411.38 | \$5,086.67 | \$324.71 | \$5,727.80 | |
| E 101-43100-122 | FICA | \$5,519.61 | \$5,449.80 | \$69.81 | \$5,842.36 | |
| E 101-43100-131 | Employer Paid Health | \$12,322.93 | \$9,913.68 | \$2,409.25 | \$11,931.87 | |
| E 101-43100-135 | Employer Paid Leave - MN | \$0.00 | \$0.00 | \$0.00 | \$672.06 | |
| E 101-43100-142 | Unemployment Benefit Payments | \$0.00 | \$0.00 | \$0.00 | \$0.00 | |
| E 101-43100-200 | Office Supplies (GENERAL) | \$500.00 | \$0.00 | \$500.00 | \$500.00 | |
| E 101-43100-205 | Heating Fuel | \$2,100.00 | \$2,100.00 | \$0.00 | \$2,100.00 | |
| E 101-43100-206 | Electricity | \$4,500.00 | \$4,020.15 | \$479.85 | \$4,500.00 | |
| E 101-43100-208 | Training and Instruction | \$0.00 | \$0.00 | \$0.00 | \$0.00 | |
| E 101-43100-210 | Operating Supplies (GENERAL) | \$2,100.00 | \$1,017.54 | \$1,082.46 | \$2,500.00 | |
| E 101-43100-212 | Motor Fuels | \$15,000.00 | \$7,126.05 | \$7,873.95 | \$15,000.00 | |
| E 101-43100-213 | Lubricants and Additives | \$1,700.00 | \$919.90 | \$780.10 | \$3,000.00 | |
| E 101-43100-220 | Repair/Maint Supply (GENERAL) | \$2,500.00 | \$161.40 | \$2,338.60 | \$3,000.00 | |
| E 101-43100-221 | Equipment Parts | \$1,300.00 | \$108.26 | \$1,191.74 | \$1,500.00 | |
| E 101-43100-222 | Tires | \$4,000.00 | \$421.10 | \$3,578.90 | \$4,000.00 | |
| E 101-43100-223 | Building Repair Supplies | \$0.00 | \$0.00 | \$0.00 | \$0.00 | |
| E 101-43100-224 | Street Maint Materials | \$46,871.00 | \$21,744.01 | \$25,126.99 | \$47,000.00 | includes Small Cities Assistance |
| E 101-43100-233 | Uniforms | \$1,500.00 | \$960.46 | \$539.54 | \$2,000.00 | |
| E 101-43100-235 | Personal Protective Equipment | \$1,800.00 | \$1,329.86 | \$470.14 | \$2,000.00 | |
| E 101-43100-240 | Small Tools and Minor Equip | \$1,500.00 | \$1,077.32 | \$422.68 | \$2,000.00 | |
| E 101-43100-302 | Architect Fees | \$0.00 | \$0.00 | \$0.00 | \$0.00 | |
| E 101-43100-303 | Engineering Fees | \$0.00 | \$0.00 | \$0.00 | \$0.00 | |
| E 101-43100-304 | Legal Fees | \$0.00 | \$0.00 | \$0.00 | \$0.00 | |
| E 101-43100-309 | Construction Services - PWPS Facility | \$0.00 | \$0.00 | \$0.00 | \$0.00 | |
| E 101-43100-310 | Other Professional Services | \$2,300.00 | \$0.00 | \$2,300.00 | \$2,300.00 | |
| E 101-43100-321 | Telephone | \$1,679.76 | \$1,692.23 | (\$12.47) | \$1,750.00 | Verizon plan + PBTV + PR |
| E 101-43100-322 | Postage | \$0.00 | \$0.00 | \$0.00 | \$0.00 | |
| E 101-43100-327 | Internet Access | \$168.00 | \$140.00 | \$28.00 | \$168.00 | |
| E 101-43100-331 | Travel Expenses | \$0.00 | \$0.00 | \$0.00 | \$0.00 | |
| E 101-43100-351 | Legal Notices Publishing | \$0.00 | \$0.00 | \$0.00 | \$0.00 | |
| E 101-43100-361 | General Liability Ins | \$555.51 | \$411.48 | \$144.03 | \$880.57 | increase 7% |
| E 101-43100-362 | Property Ins | \$4,060.65 | \$3,730.40 | \$330.25 | \$7,833.84 | increase 5% |
| E 101-43100-363 | Automotive Ins | \$1,749.00 | \$1,883.00 | (\$134.00) | \$4,142.60 | increase 10% |
| E 101-43100-366 | Workers Compensation Insurance | \$6,361.76 | \$3,870.18 | \$2,491.58 | \$4,257.20 | increase 10% |
| E 101-43100-384 | Refuse/Garbage Disposal | \$350.00 | \$0.00 | \$350.00 | \$350.00 | county levy only |
| 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 | \$2,000.00 | \$331.88 | \$1,668.12 | \$3,000.00 | |
| E 101-43100-404 | Repairs/Maint Machinery/Equip | \$8,000.00 | \$9,339.98 | (\$1,339.98) | \$10,000.00 | |
| E 101-43100-425 | Depreciation - <i>set for PW truck replacement in 5 yr</i> | \$0.00 | \$0.00 | \$0.00 | \$14,000.00 | NEW |
| E 101-43100-433 | Dues and Subscriptions | \$0.00 | \$300.00 | (\$300.00) | \$0.00 | |
| E 101-43100-436 | Towing Charges | \$0.00 | \$120.00 | (\$120.00) | \$0.00 | |
| E 101-43100-500 | Capital Outlay - <i>Depreciate for equipment</i> | \$12,000.00 | \$12,000.00 | \$0.00 | \$12,000.00 | NEW |
| E 101-43100-530 | Improvements Other Than Bldgs | \$0.00 | \$0.00 | \$0.00 | \$0.00 | |
| E 101-43100-550 | Motor Vehicles - <i>GMC Lease Trucks</i> - sunsets in 2025 | \$14,237.58 | \$14,237.58 | \$0.00 | \$0.00 | |
| E 101-43100-580 | Other Equipment - <i>Skid Steer</i> | \$3,406.00 | \$4,086.34 | (\$680.34) | \$3,406.00 | CAT payment moves to 381 debt |
| | | \$242,144.92 | \$187,970.63 | \$54,174.29 | \$261,459.37 | |

Begin 10-year Depreciation for Equipment \$10,000/annually for 15-20years

Plan for Street Sign Replacements

Notes from 8/1/25 budget meeting with Mike:

Small Cities Assistance Aid \$17,529 added to Street Materials operating line

Begin 5-year Depreciation for PW Truck replacement \$14,000/annually (current trucks will be 10 years old)

COB will transfer un-used Street Materials budgeted funding to reserve accounts at year end for future use

2025 Blackduck Park Department Budget vs Actual & 2026 Budget

updated 11/30/25

| | 2025 Budget | 2025 YTD Amount | 2025 Balance | 2026 Budget | | |
|--|-------------|-----------------|--------------|-------------|----------|--|
| E 101-45200-101 Full-Time Employees Regular | \$4,605.31 | \$3,709.90 | \$895.41 | \$9,749.10 | | |
| E 101-45200-102 Full-Time Employees Overtime | \$1,000.00 | \$362.13 | \$637.87 | \$1,000.00 | | |
| E 101-45200-103 Part-Time Employees | \$5,397.84 | \$7,399.37 | (\$2,001.53) | \$6,178.94 | | |
| E 101-45200-120 Employer Contribution to Union Pension | \$0.00 | \$123.95 | (\$123.95) | \$228.80 | | |
| E 101-45200-121 PERA | \$750.24 | \$300.05 | \$450.19 | \$1,194.60 | | |
| E 101-45200-122 FICA | \$765.24 | \$870.36 | (\$105.12) | \$1,218.50 | | |
| E 101-45200-131 Employer Paid Health | \$883.63 | \$710.52 | \$173.11 | \$1,578.95 | | |
| E 101-45200-135 Employer Paid Leave - MN | \$0.00 | \$0.00 | \$0.00 | \$140.17 | | |
| E 101-45200-206 Electricity | \$3,275.00 | \$1,520.99 | \$1,754.01 | \$3,275.00 | | |
| E 101-45200-208 Training and Instruction | \$0.00 | \$0.00 | \$0.00 | \$0.00 | | |
| E 101-45200-210 Operating Supplies (GENERAL) | \$1,500.00 | \$1,489.79 | \$10.21 | \$2,000.00 | | |
| E 101-45200-211 Cleaning Supplies | \$600.00 | \$159.22 | \$0.00 | \$1,000.00 | | |
| E 101-45200-212 Motor Fuels | \$3,000.00 | \$1,346.16 | \$1,653.84 | \$3,000.00 | | |
| E 101-45200-221 Equipment Parts | \$0.00 | \$421.32 | \$0.00 | \$0.00 | | |
| E 101-45200-225 Landscaping Materials | \$3,000.00 | \$41.90 | \$2,958.10 | \$3,000.00 | | |
| E 101-45200-240 Small Tools and Minor Equip | \$0.00 | \$0.00 | \$0.00 | \$0.00 | | |
| E 101-45200-305 Medical Fees | \$0.00 | \$0.00 | \$0.00 | \$0.00 | | |
| E 101-45200-361 General Liability Ins | \$1,852.78 | \$1,371.60 | \$481.18 | \$2,935.22 | increase | 7% |
| E 101-45200-362 Property Ins | \$1,452.20 | \$1,341.00 | \$111.20 | \$2,816.10 | increase | 5% |
| E 101-45200-366 Workers Compensation Insurance | \$1,266.15 | \$1,229.23 | \$36.92 | \$1,352.15 | increase | 10% |
| E 101-45200-384 Refuse/Garbage Disposal | \$1,100 | \$182.20 | \$917.80 | \$1,100.00 | | Woodcarvers & Bash - cnty & WM |
| E 101-45200-401 Repairs/Maint Buildings | \$2,000.00 | \$235.96 | \$1,764.04 | \$4,000.00 | | Restroom renovations - no sales tax past |
| E 101-45200-430 Miscellaneous (GENERAL) | \$500.00 | \$280.48 | \$219.52 | \$1,000.00 | | |
| E 101-45200-433 Dues and Subscriptions | \$0.00 | \$0.00 | \$0.00 | \$0.00 | | |
| E 101-45200-501 Assessment | \$1,747.99 | \$1,897.26 | (\$149.27) | \$2,040.64 | | |
| E 101-45200-530 Improvements Other Than Bldgs | \$0.00 | \$0.00 | \$0.00 | \$0.00 | | |
| | \$34,696.38 | \$24,993.39 | \$9,683.53 | \$48,808.18 | | |

Notes from budget meeting with Mike:

increase repairs to buildings to work on restrooms - sales tax did not pass so increase budget line

2025 Blackduck Council Budget vs Actual Expenditures

updated 11/30/25

| | 2025 Budget | 2025 Actual Expenditures | 2025 Balance | 2026 Budget |
|---|-------------|--------------------------|--------------|-------------|
| E 101-41110-101 Full-Time Employees Regular | \$11,000.00 | \$0.00 | \$11,000.00 | \$11,100.00 |
| E 101-41110-121 PERA | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| E 101-41110-122 FICA | \$850.00 | \$0.00 | \$850.00 | \$850.00 |
| E 101-41110-135 Employer Paid Leave - MN | \$0.00 | \$0.00 | \$0.00 | \$97.68 |
| E 101-41110-207 Computer Supplies | \$500.00 | \$994.38 | (\$494.38) | \$500.00 |
| E 101-41110-208 Training and Instruction | \$2,000.00 | \$252.91 | \$1,747.09 | \$500.00 |
| E 101-41110-322 Postage | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| E 101-41110-331 Travel Expenses | \$1,500.00 | \$0.00 | \$1,500.00 | \$350.00 |
| E 101-41110-361 General Liability Ins | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| E 101-41110-433 Dues and Subscriptions | \$600.00 | \$427.00 | \$173.00 | \$600.00 |
| E 101-41110-437 Bad Debt Expense | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| | \$16,450.00 | \$1,674.29 | \$14,775.71 | \$13,997.68 |

2025 Blackduck Street Lighting Budget vs. Actual

| | 2025 Budget | 2025 Actual Expenditures | 2025 Balance | 2026 Budget |
|---|-------------|--------------------------|--------------|-------------|
| E 101-43160-206 Electricity | \$11,000.00 | \$9,723.73 | \$1,276.27 | \$11,000.00 |
| E 101-43160-210 Operating Supplies (GENERAL) | \$3,000.00 | \$0.00 | \$3,000.00 | \$3,000.00 |
| E 101-43160-220 Repair/Maint Supply (GENERAL) | \$10,000.00 | \$310.43 | \$9,689.57 | \$10,000.00 |
| | \$24,000.00 | \$10,034.16 | \$13,965.84 | \$24,000.00 |

2025 Blackduck Government Bldgs. Budget vs. Actual

| | 2025 Budget | 2025 Actual Expenditures | 2025 Balance | 2026 Budget | | |
|--|-------------|--------------------------|--------------|-------------|----------|----|
| E 101-41940-206 Electricity | \$7,500.00 | \$4,855.84 | \$2,644.16 | \$7,500.00 | | |
| E 101-41940-210 Operating Supplies (GENERAL) | \$1,700.00 | \$1,215.49 | \$484.51 | \$1,700.00 | | |
| 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 | \$185.17 | \$137.16 | \$48.01 | \$293.52 | increase | 7% |
| E 101-41940-362 Property Ins | \$1,302.74 | \$1,197.00 | \$105.74 | \$2,513.70 | increase | 5% |
| E 101-41940-380 Utility Services (GENERAL) | \$650.00 | \$479.22 | \$170.78 | \$600.00 | | |
| E 101-41940-401 Repairs/Maint Buildings | \$5,000.00 | \$676.54 | \$4,323.46 | \$5,000.00 | | |
| E 101-41940-520 Buildings and Structures | \$0.00 | \$3,800.00 | (\$3,800.00) | \$0.00 | | |
| | \$16,737.91 | \$12,361.25 | \$4,376.66 | \$18,007.22 | | |

2025 Blackduck Planning & Zoning Budget vs. Actual

| | 2025 Budget | 2025 Actual Expenditures | 2025 Balance | 2026 Budget | |
|---|-------------|--------------------------|--------------|-------------|-----------------------------|
| E 101-41910-300 Professional Srvs (GENERAL) | \$2,000.00 | \$0.00 | \$2,000.00 | \$10,000.00 | 2026 Rental Inspection year |
| | \$2,000.00 | \$0.00 | \$2,000.00 | \$10,000.00 | |

2025 Blackduck Library Department Budget vs. Actual

| | 2025 Budget | 2025 YTD Expenditures | 2025 Balance | 2026 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 | \$2,896.96 | \$603.04 | \$3,500.00 | |
| E 101-45500-210 Operating Supplies (GENERAL) | \$750.00 | \$1,673.17 | (\$923.17) | \$1,200.00 | |
| 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 | \$0.00 | |
| E 101-45500-304 Legal Fees | \$0.00 | \$0.00 | \$0.00 | \$0.00 | |
| 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 | \$185.17 | \$137.16 | \$48.01 | \$293.52 | increase 7% |
| E 101-45500-362 Property Ins | \$1,498.84 | \$1,381.00 | \$117.84 | \$2,900.10 | increase 5% |
| E 101-45500-367 Unemployment Paid | \$0.00 | \$0.00 | \$0.00 | \$0.00 | |
| E 101-45500-380 Utility Services (GENERAL) | \$1,250.00 | \$715.38 | \$534.62 | \$1,250.00 | |
| E 101-45500-401 Repairs/Maint Buildings | \$7,000.00 | \$113.79 | \$6,886.21 | \$3,000.00 | |
| 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 | \$20,380.00 | \$20,557.20 | (\$177.20) | \$20,995.00 | |
| E 101-45500-580 Other Equipment | \$0.00 | \$0.00 | \$0.00 | \$0.00 | |
| | \$35,124.01 | \$27,824.66 | \$7,299.35 | \$33,698.62 | |

2025 Blackduck License Center Budget

| | 2025 Budget | 2025 Actual Expenditures | 2025 Balance | 2026 Budget | |
|--|-------------|--------------------------|--------------|-------------|--------------------------------|
| E 101-44444-101 Full-Time Employees Regular | \$14,488.45 | \$13,318.16 | \$1,170.29 | \$40,190.15 | \$53,487.89 total payroll |
| E 101-44444-102 Full-time Employees Overtime | \$150.00 | \$38.91 | \$111.09 | \$150.00 | |
| E 101-44444-103 Part-Time Employees | \$0.00 | \$0.00 | \$0.00 | \$0.00 | |
| E 101-44444-120 Employer Contribution to Union Pension | \$0.00 | \$276.58 | (\$276.58) | \$769.60 | |
| E 101-44444-121 PERA | \$1,086.63 | \$1,002.00 | \$84.63 | \$3,014.26 | |
| E 101-44444-122 FICA | \$1,108.37 | \$978.30 | \$130.07 | \$3,074.55 | |
| E 101-44444-131 Employer Paid Health | \$2,433.58 | \$1,951.90 | \$481.68 | \$5,935.66 | includes 2026 HC Prem \$843.76 |
| E 101-44444-135 Employer Paid Leave - MN | \$0.00 | \$0.00 | \$0.00 | \$353.67 | |
| E 101-44444-200 Office Supplies | \$1,500.00 | \$724.67 | \$775.33 | \$1,500.00 | deposit slips & supplies |
| E 101-44444-203 Printed Forms | \$0.00 | \$0.00 | \$0.00 | \$0.00 | |
| E 101-44444-210 Operating Supplies | \$1,000.00 | \$776.19 | \$223.81 | \$1,000.00 | |
| E 101-44444-300 Professional Services | \$0.00 | \$114.00 | (\$114.00) | \$150.00 | |
| E 101-44444-301 Auditing & Accounting | \$0.00 | \$0.00 | \$0.00 | \$2,000.00 | |
| E 101-44444-332 Postage | \$1,000.00 | \$322.04 | \$677.96 | \$850.00 | |
| E 101-44444-432 Uncollectable Checks | \$0.00 | \$663.85 | (\$663.85) | \$500.00 | |
| E 101-44444-437 Bad Debt Expense | \$0.00 | \$100.98 | (\$100.98) | \$100.00 | |
| E 101-44444-438 Bank Service Charges | \$0.00 | \$4.00 | (\$4.00) | \$50.00 | |
| E 101-44444-570 Office Equipment | \$0.00 | \$0.00 | \$0.00 | \$0.00 | |
| E 101-44444-603 Short-Term Debt Principal (Copier Lease) | \$3,096.00 | \$2,586.72 | \$509.28 | \$3,595.80 | split with Admin 60% |
| | \$25,863.03 | \$22,858.30 | \$3,004.73 | \$63,233.69 | |

License Center Notes:

Addition of Auditor fees

Increased copier lease expenses due to overages of lease base amount

Increased payroll to department - removed admin wages from liquor fund

Removed all Admin payroll from all special & enterprise budgets

2026 GO BONDS - *Updated 11/30/2025*
 Budgeting 2026 P/I Payments
 Utilizing 2025 Special Assessments

| | <u>Principle Payments</u> | <u>Interest</u> | <u>Specials</u> <i>(uses Dec 24, Jan. 25 & June 25)</i> | <u>Property Tax</u> | <u>Revenue</u> | <u>P & I</u> |
|---|---------------------------|---------------------|---|---------------------|--|------------------------|
| Intra Loan (325) | \$5,798.96 | \$589.08 | \$4,095.20 | \$0.00 | \$0.00 | \$6,579.68 |
| Revenue GO (601) | \$50,000.00 | \$12,562.50 | \$0.00 | \$0.00 | \$62,562.50 <i>Fund (601)</i> | \$65,690.63 |
| Revenue Go (320) | \$5,000.00 | \$1,410.00 | \$11,744.49 | \$0.00 | \$0.00 | \$6,602.30 |
| Go Bond 2023A USDA (381) | \$27,126.77 | \$36,056.80 | \$0.00 | \$23,829.90 | \$41,249.18 <i>Fund (601 & 602)</i> | \$65,079.08 |
| Go Bond 2023B USDA (382) | \$5,209.21 | \$6,372.98 | \$0.00 | \$4,106.72 | \$7,822.94 <i>Fund (601 & 602)</i> | \$11,929.66 |
| Revenue 2021A Go Bond (609) | \$30,000.00 | \$9,685.00 | \$0.00 | \$0.00 | \$41,669.25 | \$41,669.25 |
| USDA Loan#09 Skid Steer (352) | \$3,406.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | <i>Levy</i> \$3,406.00 |
| Go Equipment Bond 2024A- PW (331) | \$18,000.00 | \$8,259.30 | \$0.00 | \$27,572.27 | \$0.00 | \$27,572.27 |
| Intra Loan Shed (613) | \$5,000.00 | \$0.00 | \$0.00 | \$0.00 | \$5,000.00 | \$5,000.00 |
| Intra Loan Shed (613) | \$895.43 | \$222.57 | \$0.00 | \$0.00 | \$1,118.00 | \$1,118.00 |
| Internal Loan Rough Mower (613) | \$3,391.51 | \$259.23 | \$0.00 | \$0.00 | \$3,650.74 | \$3,650.74 |
| 2025A Go Equipment Certificate - Fire (341) | \$0.00 | \$24,865.50 | \$0.00 | \$0.00 | \$26,108.78 <i>uses Relief donations</i> | \$26,108.78 |
| Blackduck HRA Levy | | | | \$8,255 | | |
| Demolition Revolving Loan Debt | \$11,715.07 | \$2,720.93 | \$0.00 | \$0.00 | \$15,157.80 <i>uses 250 cash</i> | \$15,157.80 |
| Totals | \$165,542.95 | \$103,003.89 | \$15,839.69 | \$63,763.65 | \$204,339.19 | \$279,564.17 |

General Fund \$379,393.00
Levy: \$443,156.65

| Bond Maturity Dates: | Description: | Balance After 2026 Payments: | |
|----------------------|--|------------------------------|--------------------------|
| 2/1/2035 | Water Tower (601) | \$590,832.00 | Total Golf Debt: |
| 8/10/2024 | 2012 Golf Equip & Club House (613) | \$0.00 | \$30,420.78 |
| 2/1/2025 | 4th Street Sewer (314) | \$0.00 | |
| 8/20/2046 | Water (Main & Summit) (320) | \$136,000.00 | Total Liquor Debt: |
| 2/1/2029 | Frontage/Pine Ave (325) | \$15,275.88 | \$500,000.00 |
| 2/1/2025 | 2016 Golf Equipment (613) | \$0.00 | |
| 3/1/2031 | 2020 Golf Cart Shed (613) | \$5,002.36 | Total Water Debt: |
| 3/1/2031 | 2020 Golf Cart Shed (613) | \$20,000.00 | \$726,832.00 |
| 2/1/2042 | 2021 Go Bond (609) | \$500,000.00 | |
| 2/1/2031 | USDA Loan #09 Skid Steer (318) | \$13,624.00 | Total Sewer Debt: |
| 1/1/2025 | TCF Bank Lease (609) | \$0.00 | \$0.00 |
| 1/13/2025 | GM Financial Lease (101-43100) | \$0.00 | |
| 2/1/2032 | 2024A Go Equipment Cert. Streets (331) | \$162,000.00 | Total General Fund Debt: |
| 2/1/2028 | 2022 Golf Rough Mower (613) | \$5,418.42 | \$553,899.88 |
| 10/1/2026 | TCF Bank Lease (613) carts | \$0.00 | |
| 8/1/2063 | Go Bond 2023A USDA (101, 601, 602) | \$1,548,270.46 | PW/PS Facility Debt: |
| 8/1/2063 | Go Bond 2023B USDA (101, 601, 602) | \$294,586.58 | \$1,842,857.04 |
| 8/15/2036 | Demolition Revolving Loan Fund | \$127,245.53 | |
| 2/1/2036 | 2025A Go Equipment Certificate - Fire | \$363,000.00 | |
| | | \$3,781,255.23 | |

| Property Tax Levy History: | | |
|----------------------------|--------------|-----------|
| 2020 | \$252,138.00 | Certified |
| 2021 | \$303,411.00 | Certified |
| 2022 | \$305,866.00 | Certified |
| 2023 | \$373,941.00 | Certified |
| 2024 | \$405,703.74 | Certified |
| 2025 | \$430,981.05 | Certified |
| 2026 | \$443,156.65 | Proposed |

2.83% *increase/decrease over previous year*



112 E. South Street, PO Box 0964
 Tremont, IL 61568-0964
 TEL [800] 548-7204
 FAX [800] 320-7706
 www.thelibrarystore.com

QUOTE: 945042

Customer Number: 594001
 Issue Date: 12/3/2025
 Expiration Date: 12/31/2025
 Bid Code: DESIGN

Ship To:

Christina Regas
 Blackduck Community Library
 72 First St SE
 Blackduck, MN 56630
 (218) 835-6600 x
 blackduck@krls.org

Bill To:

Christina Regas
 Blackduck Community Library
 72 First St SE
 Blackduck, MN 56630

| Qty | Item | Item Description | Retail Price | Your Price | Ext Price |
|-----|------------------|--|-----------------------|------------|------------|
| 1 | 93-00429 | Smith System Interchange Activity Table - 60 in. Diameter | \$1,451.92 | \$685.26 | \$685.26 |
| 1 | 91-0169-PLATINUM | Smith System Buffalo Book Truck - Mini 3 Sloped Shelves - Platinum | \$676.42 | \$325.40 | \$325.40 |
| 1 | 83-11773-CANGRAY | KINGSLEY ColorWood EasyRoller Indoor Return - Canadian Gray | \$2,699.92 | \$1,511.16 | \$1,511.16 |
| 3 | 93-00370 | Smith System Planner Lab Workstation - 36 in.W | \$824.92 | \$388.80 | \$1,166.40 |
| 1 | 93-00380 | Smith System Planner Lab Workstation - 48 in.W | \$887.62 | \$417.96 | \$417.96 |
| 2 | 94-04754-BLACK | Majesty Lounge Seating - Chair - Black | \$1,343.20 | \$576.80 | \$1,153.60 |
| 1 | 94-04755-BLACK | Majesty Lounge Seating - Loveseat - Black | \$1,966.40 | \$833.14 | \$833.14 |



112 E. South Street, PO Box 0964
 Tremont, IL 61568-0964
 TEL [800] 548-7204
 FAX [800] 320-7706
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QUOTE: 945042

Customer Number: 594001
 Issue Date: 12/3/2025
 Expiration Date: 12/31/2025
 Bid Code: DESIGN

| Qty | Item | Item Description | Retail Price | Your Price | Ext Price |
|-----|-----------|--|-----------------------|------------|-----------|
| 1 | 216-56024 | Smith System Flowform Modular 24" Square Ottoman Table with Power - 18"H | \$1,235.82 | \$950.63 | \$950.63 |



| | |
|---------------------------|-------------------|
| Sub-Total: | \$7,043.55 |
| Tax: | \$0.00 |
| Shipping: | \$1,820.99 |
| Quote Total (USD): | \$8,864.54 |

Shipping Information:

Your quote will ship via semi-truck with a power lift gate to lower the items to ground level. You will be responsible for unloading the items from the lift gate.
 *Please contact us if other services are needed so we can provide a more accurate shipping quote.

Comments:

- Pricing valid for listed items and quantities only
- Shipping charges are subject to change after 30 days
- To ensure you receive your quoted prices, quote number 945042 must be referenced at the time of purchase
- *Please note: While we will strive to hold pricing where possible, due to current economic conditions, product and shipping costs are changing rapidly and we may be forced to revise your quote prior to expiration.**

Prepared By: Tosha Landesz
E-Mail: toshal@thelibrarystore.com
Phone: 800-548-7204 x7583

CONCEPT 2



CONCEPT 4



CONCEPT 3



CONCEPT 1



CONCEPT 4



CONCEPT 2

CONCEPT 1



CONCEPT 2



CONCEPT 4



CONCEPT 3





Blackduck Community Library

Creative Spaces by TWS
LIBRARY • SCHOOL • OFFICE

November 26, 2025



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PROJECT

Blackduck Library

72 First St. SE
Blackduck, MN 56630

DATE

11/26/2025



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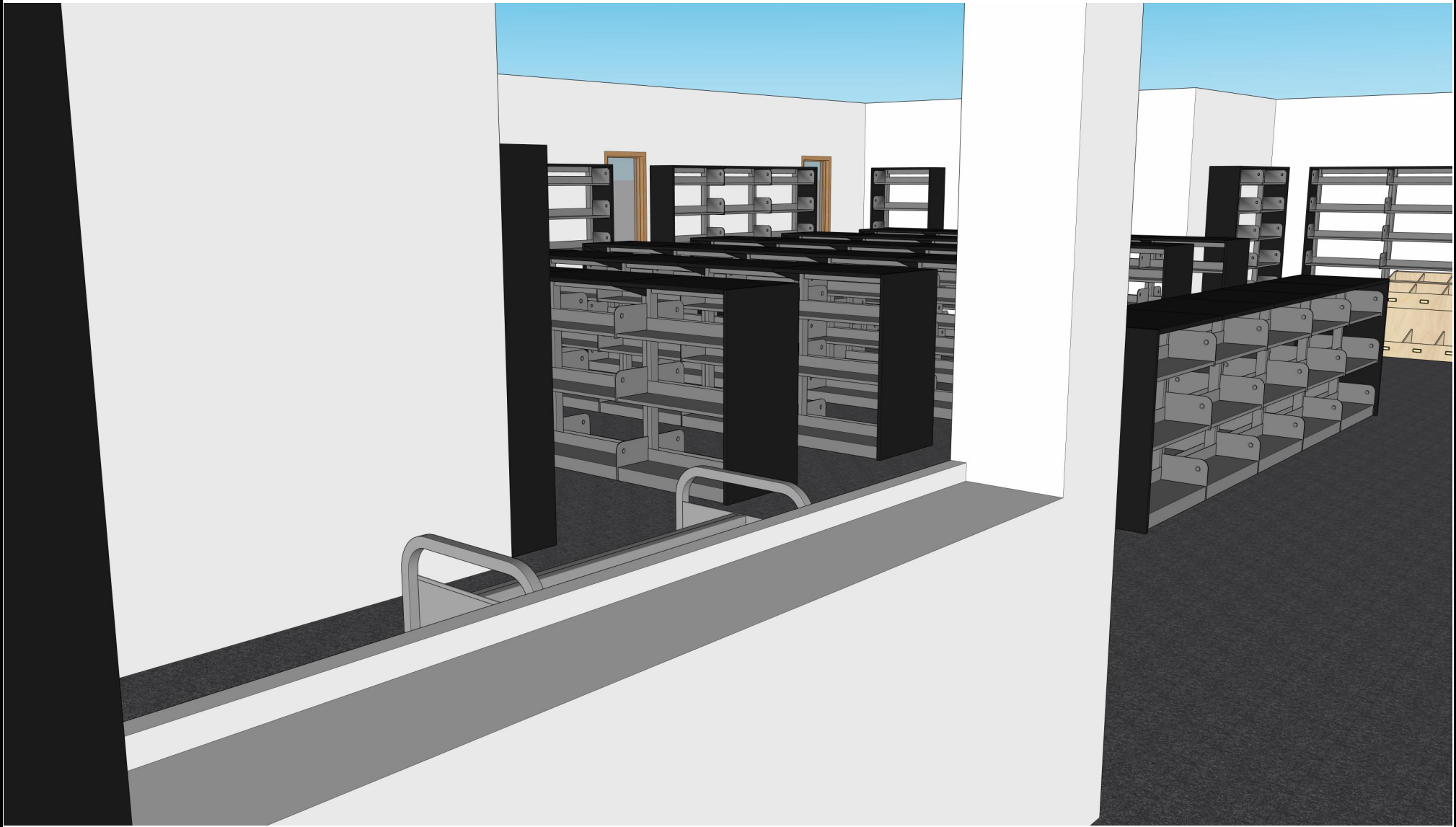
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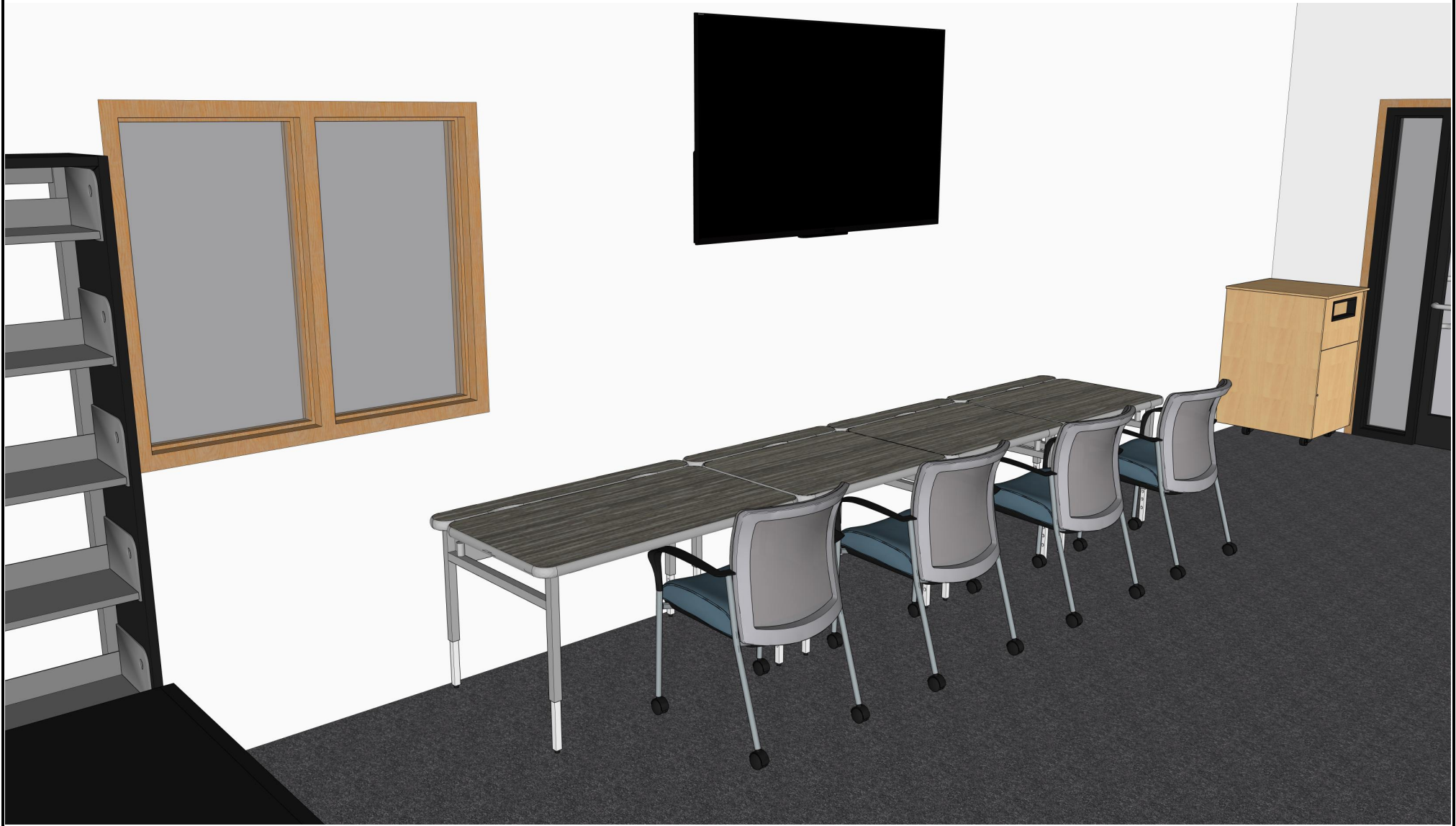
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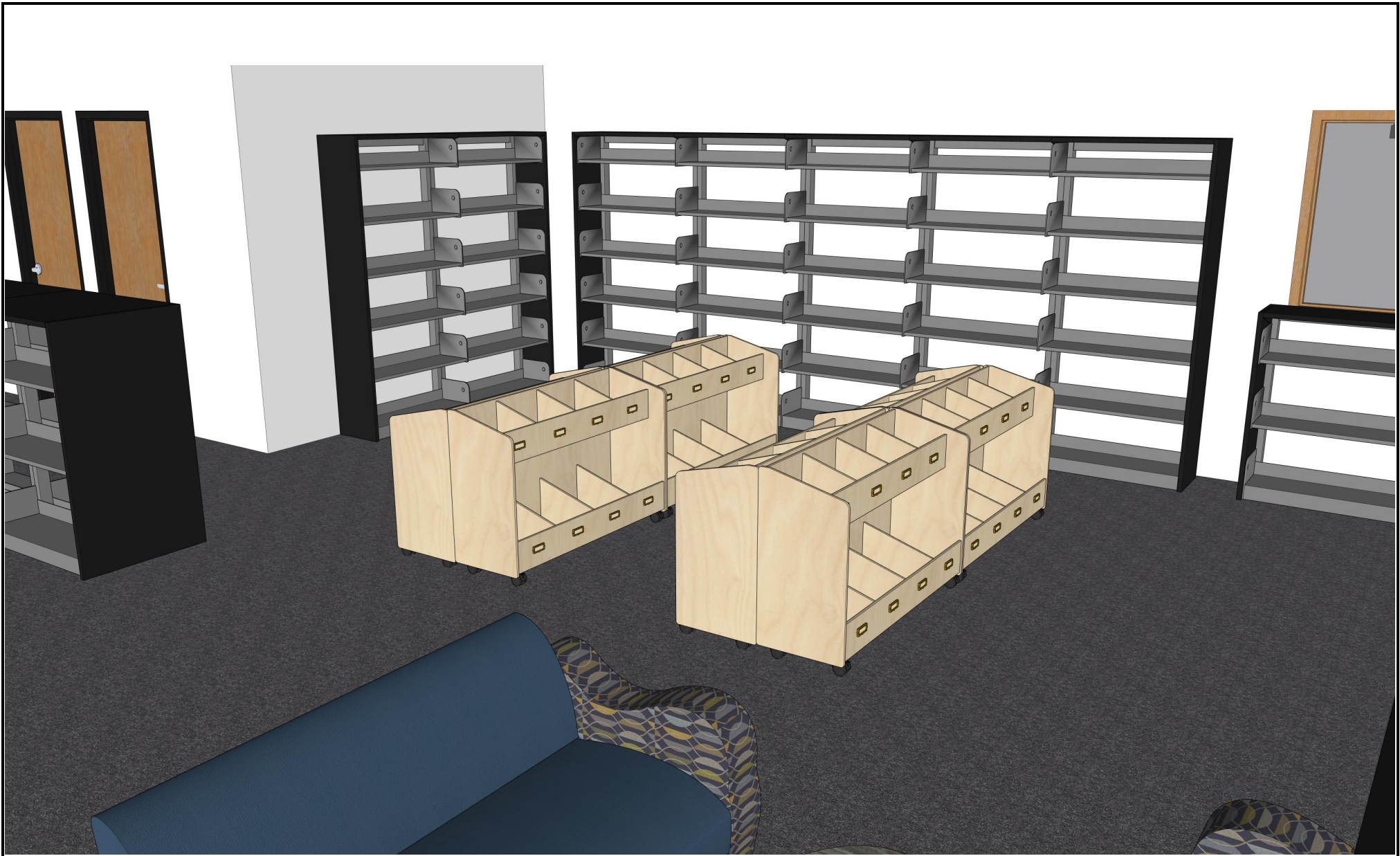
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| Qty | Item ID | Item Description | Item Price | Line Price | |
|-------------------|------------------|--|------------|-------------|---|
| Smith System 1 | 93-00429 | Smith System Interchange Activity Table - 60 in. Diameter  | \$685.26 | \$685.26 | https://www.thelibrarystore.com/product/cn93-00427/activity-tables |
| 1 | 91-0169-PLATINUM | Smith System Buffalo Book Truck - Mini 3 Sloped Shelves  | \$325.40 | \$325.40 | https://www.thelibrarystore.com/product/91-0169/steel-book-trucks |
| 3 | 93-00370 | Smith System Planner Lab Workstation - 36 in.W | \$388.80 | \$1,166.40 | https://www.thelibrarystore.com/product/cn93-00360/student_desks |
| 1 | 93-00380 | Smith System Planner Lab Workstation - 48 in.W  | \$417.96 | \$417.96 | |
| Jonti-Craft 8 | 88-18929 | Jonti-Craft Mobile Book Organizer - 8 Sections  | \$570.65 | \$4,565.20 | https://www.thelibrarystore.com/product/88-18929/steel-book-trucks |
| Kingsley 1 | 83-11773-CANGRAY | KINGSLEY ColorWood EasyRoller Indoor Return  | \$1,511.16 | \$1,511.16 | https://www.thelibrarystore.com/product/83-11773/indoor-and-outdoor-book-returns |
| Tennsco 24 | 92-33410-LTGREY | estey Steel Cantilever Integral Back Library Shelving - 78 in.H x 12 in.D Single-Face - Light Grey | \$605.79 | \$14,538.96 | https://www.thelibrarystore.com/product/cn92-33330/h |
| 16 | 92-3065 | estey Steel Cantilever End Panel - 78 in.H Single-Face | \$188.78 | \$2,265.36 | |

| | | | | | | | |
|-----------|-----------------|--|---|----------|-------------|---|--|
| 24 | 92-3094 | estey Steel Cantilever Canopy Top - 12 in.D Single-Face  |  | \$48.73 | \$1,169.52 | | |
| 2 | 92-33350-LTGREY | estey Steel Cantilever Integral Back Library Shelving - 42 in.H x 12 in.D Single-Face - Light Grey | | \$370.76 | \$741.52 | https://www.thelibrarystore.com/product/cn92-33330/item-number | |
| 4 | 92-3061 | estey Steel Cantilever End Panel - 42 in.H Single-Face | | \$135.10 | \$540.40 | | |
| 2 | 92-3094 | estey Steel Cantilever Canopy Top - 12 in.D Single-Face  |   | \$48.73 | \$97.46 | | |
| 30 | 277-WFIB4824 | estey Steel Cantilever Integral Back Library Shelving - 48 in.H x 24 in.D Double-Face | | \$824.87 | \$24,746.10 | https://www.thelibrarystore.com/product/cn92-33330/item-number | |
| 12 | 277-WDP4824A | Estey Cantilever Steel End Panel 48"H x 24"W | | \$330.82 | \$3,969.84 | | |
| 30 | 92-3096 | estey Steel Cantilever Canopy Top - 24 in.D Double-Face  |   | \$85.75 | \$2,572.50 | | |
| 7 | 92-33500-LTGREY | estey Steel Cantilever Integral Back Library Shelving - 42 in.H x 24 in.D Double-Face - Light Grey | | \$579.28 | \$4,054.96 | https://www.thelibrarystore.com/product/cn92-33330/item-number | |
| 4 | 92-3071 | estey Steel Cantilever End Panel - 42 in.H Double-Face | | \$264.65 | \$1,058.60 | | |
| 7 | 92-3096 | estey Steel Cantilever Canopy Top - 24 in.D Double-Face  |   | \$85.75 | \$600.25 | | |
| Furniture | | | | | | | |
| 2 | 94-04754-BLACK | Majesty Lounge Seating - Chair - Black | | \$576.80 | \$1,153.60 | https://www.thelibrarystore.com/product/ad94-04754/lounge_seating_sets | |
| 1 | 94-04755-BLACK | Majesty Lounge Seating - Loveseat - Black   | | \$833.14 | \$833.14 | | |

2025-2026 Blackduck Public Library Revenue and Expenses

| Date | Description of Expense/Revenue | Revenue | Expense | Balance |
|-----------|---|-------------|-------------|--------------|
| Apr-25 | KRLS Project Funding | \$57,583.00 | | \$57,583.00 |
| Jul-25 | GHI - first half | | \$29,000.00 | \$28,583.00 |
| Sep-25 | GHI - 25% of last half | | \$14,500.00 | \$14,083.00 |
| Oct-25 | Bessler Electric - update lighting | | \$6,975.00 | \$7,108.00 |
| Aug-25 | LOST | \$385.87 | | \$7,493.87 |
| Sep-25 | LOST | \$9,557.87 | | \$17,051.74 |
| Oct-25 | LOST | \$10,952.38 | | \$28,004.12 |
| Nov-25 | LOST | \$9,850.76 | | \$37,854.88 |
| Nov-25 | VARI- circulation desk order | | \$546.82 | \$37,308.06 |
| Nov-25 | Pinnacle - commitment new logo | | \$1,100.00 | \$36,208.06 |
| Nov-25 | Clarity Glass - door quote w/ADA - <i>approved by council</i> | | \$11,412.00 | \$24,796.06 |
| Nov-25 | 2025 Front Door Levy Funds | \$7,000.00 | | \$31,796.06 |
| Sep-25 | DOE Grant reimbursement #1 | \$21,475.00 | | \$53,271.06 |
| | estimated Balance of LOST to receive | \$54,253.12 | | \$107,524.18 |
| | Balance of GHI contract | | \$14,500.00 | \$93,024.18 |
| | Estimated cost of GHI flooring/painting (<i>not under contract</i>) | | \$20,000.00 | \$73,024.18 |
| | Budget for New Signage | | \$2,000.00 | \$71,024.18 |
| | Budget for New Exterior Book Return | | \$5,000.00 | \$66,024.18 |
| | Budget for New Shelving | | \$60,920.67 | \$5,103.51 |
| | Budget for New patio & landscaping | | \$10,000.00 | -\$4,896.49 |
| | DOE Grant amount for FF&E | \$13,265.00 | | \$8,368.51 |
| | DOE Grant amount for Remaining construction | \$34,500.00 | | \$42,868.51 |
| 12/2/2025 | Amazon - TV Cart for MP Room | | \$245.00 | \$42,623.51 |
| 12/3/2025 | The Library Store - Quote #945042 - need approval | | \$8,864.54 | \$33,758.97 |



CITY OF BLACKDUCK RESOLUTION NO: 2025-20

A RESOLUTION ADOPTING A SCHEDULE OF FEES AND CHARGES FOR VARIOUS SERVICES, LICENSES, & PERMITS FOR THE CITY OF BLACKDUCK, MINNESOTA FOR 2026

WHEREAS, the City Council of the City of Blackduck has amended and supplemented to be its City Code and that code permits the City to adopt by resolution a schedule of fees and charges for various services, licenses, and permits.

NOW THEREFORE, the City Council of the City of Blackduck, Minnesota ordains:

Section 1. All fees and charges in effect January 1, 2026 of the city code for the City shall remain in effect unless otherwise modified by the provisions of the ordinance. All citations below are to various sections of the city code unless otherwise indicated.

Section 2. The following are the fees and charges for the permits, licenses and services listed below which are referenced to the section of the city code which authorizes their establishment.

General

1. The fee for an open burning permit pursuant to §900.64 shall be \$10.00.
2. The fee for dog licenses pursuant to § 920.02 shall be \$5.00 for a spayed females or neutered male dog and \$10.00 for any non-spayed or neutered dog.
3. The fee for a theatre license pursuant to §1110.01 shall be \$15.00.
4. The fee for a billiards or pool license pursuant to §1110.01 shall be \$10.00.
5. The fee for Sexually Oriented Businesses License pursuant to §1160.06 shall be \$1000.00.
6. The fee for a Peddlers and/or Solicitors License pursuant to §1130.02 shall be \$100.00.

Land Use:

7. The fee for an excavation permit pursuant to §930.25 shall be \$100.00.
8. The fee for an obstruction permit pursuant to §930.25 shall be \$25.00.
9. The fee for a land use permit pursuant to § 1560.12 shall be \$50.00.
10. The fee for a conditional use permit pursuant to § 1560.12 shall be \$150.00.
11. The fee for a variance pursuant to § 1560.12 shall be \$125.00.
12. The fee for a zoning amendment pursuant to § 1560.12 shall be \$125.00.
13. The fee for a planned unit development or subdivision permit pursuant to § 1560.12 shall be \$200.00.
14. The fee for a land division request pursuant to §1560.12 shall be \$30.00.
15. The fee for code violation pursuant to § 1560.11 shall be \$50.00.
16. The fee for no land use permit pursuant to § 1561.02 shall be \$100.



CITY OF BLACKDUCK

RESOLUTION NO: 2025-20

Rental:

17. The fee for a rental housing license pursuant to § 1150.08 shall be \$30.00.
18. The fee for a single-family rental dwelling inspection pursuant to § 1150.08 shall be \$82.00 for the first inspection and \$60.00 for all follow-up inspections.
19. The fee for a multi-family dwelling inspection pursuant to § 1150.08 shall be \$82.00 per apartment or unit for the first inspection and \$60.00 for all follow-up inspections.

Liquor Licensing:

20. The fee for a Club License pursuant to §1560.12 shall be based on club membership as follows: Under 200 members - \$300.00; 201-500 members - \$500.00; 501-1,000 members - \$650.00; 1,000-2,000 members - \$800.00.
21. The fee for an On Sale Intoxicating Liquor License pursuant to §1120.23 shall be \$1700.00
22. The fee for an On Sale 3.2 Beer License pursuant to §1120.23 shall be \$150.00.
23. The fee for an Off-sale 3.2 Beer License pursuant to §1120.23 shall be \$50.00
24. The fee for a Wine Permit pursuant to §1120.23 shall be \$150.00.
25. The fee for a special event On-Sale Liquor shall be \$25.00.

Water/Sewer:

26. The monthly water base fee for a Residential/ Low Volume User (5/8"-3/4" Meter) shall be \$18.00 .
27. The monthly water base fee for a Multi-Family Dwelling Unit shall be \$18.00 per unit.
28. The monthly water base fee for a Large Volume User shall be \$28.00.
29. The monthly sewer base fee for a Residential/Low Volume User (5/8"-3/4" Meter) shall be \$18.00.
30. The monthly sewer base fee for a Multi-Family Dwelling Unit shall be \$18.00 per unit.
31. The monthly sewer base fee for a Large Volume User shall be \$28.00.
32. The fee for water shall be \$0.0076/gallon
33. The fee for sewer shall be \$0.0076/gallon
34. The fee for bulk water shall be \$9.90 per thousand gallons.
35. The fee for an account setup shall be \$25.00.
36. The fee for reading a meter shall be \$25.00.
37. All water meters shall be reimbursed at cost.
38. The fee for gaskets shall be reimbursed at cost.
39. The fee for labor to replace a water meter shall be \$25.00.
40. The fee for Disconnection shall be \$25.00.
41. The Tap fee for Water connection shall be \$250
42. The fee for Septic Load Discharge will be \$25 per load.
43. The fee for a Sanitary Sewer Discharge Permit shall be \$100.00.
44. Late fee/Penalty Charge shall be \$5.00.
45. Minnesota State Drinking Water Fee shall be ~~\$9.72/annually~~ \$15.22/annually.



CITY OF BLACKDUCK

RESOLUTION NO: 2025-20

Pine Tree Park Campground:

46. The fee for picnic shelter reservations shall be \$35.00.
47. The fee for RV campsites with electric and water shall be \$30.00 per night
48. The fee for primitive campsites with electric shall be \$28.00 per night
49. The fee for primitive campsites w/o electric and water shall be \$22.00 per night
50. The fee for RV sanitary dump shall be \$15.00.
51. The fee for violation of pine tree park regulations pursuant to §195 shall be \$50.00.

Cemetery:

52. The fee for a single grave space pursuant to § 600.03 shall be \$250.00 of which \$187.50 shall be allocated to the Cemetery Fund and \$62.50 shall be allocated to the Perpetual Care Fund.
53. The fee for vault rental pursuant to § 600.03 shall be \$100.00 if burial @ Lakeview Cemetery, or \$175 if not.
54. The fee for conduct violation pursuant to § 600.06 shall be \$25.00

Additional Ordinance's

55. The fee for Animals Running at Large pursuant to § 920.02 Subd. 1 shall be \$25.00 for the 1st offense; \$50 for a 2nd offense; & \$60 for a 3rd offense.
56. The fee for Dangerous Animals pursuant to §920.11 shall be \$60.
56. The fee for Habitual Barking Dog pursuant to § 920.07 Subd. 1 shall be \$25.00.
57. The fee for Failure to License Dogs pursuant to § 920.02 Subd. 2 shall be \$25.00.
58. The fee for Lurking or Loitering pursuant to § 209 shall be \$50.00.
59. The fee for Curfew Violation pursuant to § 27.00 shall be \$50.00.
60. The fee for Public Nuisance – pursuant to § 900.15 shall be \$50.00 for the 1st offense and \$100 for the 2nd offense.
61. The fee for Public Nuisances Affecting Peace & Safety pursuant to §900.18 V.(1) Noises prohibited shall be \$60
62. The fee for Parking Violations pursuant to §710.01 shall be \$25.00
63. The fee for Impeding Snow Removal pursuant to § 710.07 shall be \$25.00
64. The fee for Time Limitations on Parking Restriction pursuant to § 710.05 shall be \$20.00.
65. The fee for Snow Removal Parking Restriction pursuant to §710.06 shall be \$20.00.
66. The fee for Snow Emergency pursuant to § 710.08 shall be \$25.00.
67. The fee for Material on the Sidewalk pursuant to § 930.03 shall be \$25.00.
68. The fee for Obstruction of Streets pursuant to § 930.02 shall be \$50.00.
69. The fee for Failure to Obtain Permit to Excavate in Street, Etc. pursuant to § 930.22 Subd. 1 shall be \$75.00
70. The fee for Failure to Stop at Intersections pursuant to §700.03 shall be \$75.00.
71. The fee for Excessive Noise pursuant to § 700.07 Subd 1&2 shall be \$50.00.
72. The fee for U-Turns pursuant to § 700.06 shall be \$60.00
73. The fee for Exhibition Driving pursuant to §700.08 shall be \$60.00
74. The fee for Cruising pursuant to § 700.09 shall be \$60.00.
75. The fee for Motor Vehicle Noise pursuant to §700.10 shall be \$60.00/



CITY OF BLACKDUCK RESOLUTION NO: 2025-20

76. The fee for Snow Mobile and ATV Restriction pursuant to § 720.05 shall be \$60.00.
77. The fee for Persons under 18 – Snowmobile pursuant to § 720.06 shall be \$60.00.
78. The fee for failing to Stop or Yield pursuant to §720.07 shall be \$60.00.
79. The fee for Unauthorized Use of Motor Vehicle on Trail pursuant to §740.03 Subd 1 shall be \$60.00.
80. The fee for Unauthorized Use of Snowmobile on Trail pursuant to § 740.03 Subd 2 shall be \$60.00.
81. The fee for Disobeying Stop Sign pursuant to § 740.03 subd 3A shall be \$60.00.
82. The fee for Failing to Yield Right-of-Way pursuant to §740.03 Subd 3D shall be \$60.00.
83. The fee for Littering pursuant to § 740.06 Subd. 3 shall be \$25.00.
84. The fee for Consumption in Public Places pursuant to §1120.05 shall be \$60.00.
85. The fee for Intoxicating Liquor Sale to Minors pursuant to §1120.06 shall be \$60.
86. The fee for Discharge of Gun/Firework in the City Limits of Blackduck pursuant to §1300.02 shall be \$60.
87. The fee for Curfew Violation pursuant to §1300.03 shall be \$25 for a 1st offense; \$50 for a 2nd offense; & \$60 for a 3rd offense.
88. The fee for Disorderly Conduct pursuant to §1300.07 shall be \$60.

Other Miscellaneous Fees:

89. The fee for Concession for profit vendors at the Wayside Rest shall be \$10.00 with electric.
90. The fee for copies shall be \$0.15 for black and white and \$0.99 for color.
91. The fee for faxes shall be \$1.00 for the first page and \$.15 for each additional page.
92. The fee for impounded automobiles shall be \$45.00 per day
93. The fee for Club House rental is \$250.00 for 6 hours.
94. The fee for a Notary shall be \$2.00.

Revised & Adopted by the City Council of the City of Blackduck on the 8th of December, 2025.

Approved:

Maxwell Gullette, Mayor

Christina Regas – City Administrator



CITY OF BLACKDUCK RESOLUTION NO: 2025-21

RESOLUTION APPROVING FINAL 2025 TAX LEVY, COLLECTABLE IN 2026

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 2026, upon the taxable property in the City of Blackduck;

Total levy \$443,157.00

BE IT ALSO RESOLVED, by the City Council of the City of Blackduck, that the Truth N Taxation Hearing was held on December 8th at 6:15 p.m. in the Council Chamber at Blackduck City Hall and where comment was requested.

BE IT FURTHER RESOLVED, 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 December 8th, 2025

Maxwell Gullette, Mayor

Christina Regas – City Administrator

STATE OF MINNESOTA)
 (SS
 COUNTY OF BELTRAMI)

City of Blackduck

TO THE COUNTY AUDITOR OF BELTRAMI COUNTY:

I, the undersigned clerk of the City above named and custodian of its records, do hereby certify that I have compared the following copy of resolution of the City council of said City with the original thereof which is on file in my office and that the same is a true and correct copy of said original and of the whole thereof, to-wit:

"RESOLVED that the following sums be, and hereby are, levied upon the taxable property in the City of Blackduck, County of Beltrami, State of Minnesota, for the year 2026 for the following purposes, to-wit:

FINAL 2025 LEVY:

NOTE BELOW: General Obligation Debt is an EXCEPTION from the JOB ZONE EXEMPTION

| | | | LEVY: | | | | DEBT? | | |
|-------------|--------------------------------|---------------------|-------|-------------------------------------|----|-------------------------------------|---------------------------|-------------------------------------|--|
| | | | Yes | | No | | If debt, is it G.O. Debt? | | |
| FUND | <u>2023A Go Bond</u> | <u>\$23,830.00</u> | Yes | <input checked="" type="checkbox"/> | No | | Yes | <input checked="" type="checkbox"/> | No |
| FUND | <u>2023B Go Bond</u> | <u>\$4,107.00</u> | Yes | <input checked="" type="checkbox"/> | No | | Yes | <input checked="" type="checkbox"/> | No |
| FUND | <u>2024A Go Equipment Bond</u> | <u>\$27,572.00</u> | Yes | <input checked="" type="checkbox"/> | No | | Yes | <input checked="" type="checkbox"/> | No |
| FUND | <u>Blackduck HRA Levy</u> | <u>\$8,255.00</u> | yes | | No | <input checked="" type="checkbox"/> | Yes | | No <input checked="" type="checkbox"/> |
| FUND | <u>General Fund</u> | <u>\$379,393.00</u> | Yes | | No | <input checked="" type="checkbox"/> | Yes | | No <input checked="" type="checkbox"/> |
| FUND | | | Yes | | No | | Yes | | No |
| FUND | | | Yes | | No | | Yes | | No |
| FUND | | | Yes | | No | | Yes | | No |
| TOTAL LEVY: | | <u>\$443,157.00</u> | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |

Dated this 8th day of December, 2025

_____ City Clerk

This form is due to the Auditor no later than December 30th.



CITY OF BLACKDUCK RESOLUTION NO: 2026-01

A RESOLUTION OF ANNUAL APPOINTMENTS AND DESIGNATIONS FOR 2026

WHEREAS, annually, at their first meeting in January, the Blackduck City Council handles annual designations and appointments; and

WHEREAS, included is the designation of the Official Newspaper, Official Depositories and Official Posting, and

WHEREAS, included is the designation of a Vice Mayor; and

WHEREAS, included are the appointments of City Councilors and staff to various boards and commissions.

NOW, THEREFORE, BE IT RESOLVED, that the Blackduck City Council does hereby make the annual designations (*Exhibit A attached hereto*) and appointments (*Exhibit B attached hereto*), effective immediately upon adoption.

Revised by the Blackduck City Council this 5th, day of January. 2026.

APPROVED:

Maxwell Gullette, Mayor

Christina Regas, City Administrator



CITY OF BLACKDUCK RESOLUTION NO: 2026-01

EXHIBIT A

DESIGNATIONS

OFFICIAL NEWSPAPER: Bemidji Pioneer

OFFICIAL POSTING LOCATION: Blackduck City Hall
8 Summit Avenue NE, Blackduck

OFFICIAL DEPOSITORY: Deerwood Bank - Blackduck

CITY ATTORNEY: Joseph J. Langel of RRM Ratwik,
Roszak & Maloney, P.A.

DRAFT



CITY OF BLACKDUCK

RESOLUTION NO: 2026-01

EXHIBIT B

APPOINTMENTS AND REPRESENTATION ON VARIOUS COMMITTEES

Vice Mayor: Nick Seitz (2025)

City Assessor: Beltrami County Assessor, Kaleb Bessler

City Engineer: Tim Ramerth, Widseth

Park & Trail Board (4): Public Works Director, Mike Schwanke
City Administrator, Christina Regas

Council Member Ron Fredrickson

Other Meghan Klein

Other Sandra Miller

Personnel Committee (3): City Administrator, Christina Regas

Council member Donald Johnson

Other Shawnda Lahr

Other Mike Schwanke

Public Works Committee (4): Public Works Director, Mike Schwanke
City Administrator, Christina Regas

Council Member Nicholas Seitz

Other Maxwell Gullette

Liquor Committee (4): Director of Liquor Operations, Shawnda Lahr
City Administrator, Christina Regas

Council Member Donald Johnson

Other Ron Fredrickson

Finance Committee (3): City Administrator, Christina Regas

Council Member Nicholas Seitz

Council Member Maxwell Gullette

Other Mike Schwanke

Public Safety Committee (up to 5): Fire Chief Brian Larson
City Administrator, Christina Regas
Public Works Director, Mike Schwanke

Council Member Maxwell Gullette



CITY OF BLACKDUCK

RESOLUTION NO: 2026-01

Golf Board (up to 6): City Administrator, Christina Regas
Golf Director Misty Frenzel
Golf Member Kevin Erpelding
Council Member Maxwell Gullette
Council Member Donald Johnson

Safety Committee (4): Public Works Director, Mike Schwanke
Director of Liquor Operations, Shawnda Lahr
Deputy Clerk, Paige Watson
Other/ Council Member

Planning Commissioners (5):
Appointed Position Kurt Cease
Appointed Position John Wilson Winnett
Appointed Position Kayla Smischney
Appointed Position Ernie Tindell
Appointed Position Ron Rockis

Zoning Administrator: City Administrator, Christina Regas

Library Board: Paula Erickson
Miriam Osborn
OPEN
Mary Salmonson
Amy Granlund
Cameron Koenen
Blackduck Librarian Kelly Hanks
Council Member Liaison Laurie Hamilton
Council Member Alternate Donald Johnson

Kitchigami Regional Library Representative: Laurie Hamilton
Alternate Donald Johnson

HRA (up to 5): Mayor Maxwell Gullette
Councilor Laurie Hamilton
Councilor Ron Fredrickson
Councilor Nicholas Seitz
Councilor Donald Johnson

City Administrator, Christina Regas



CITY OF BLACKDUCK

RESOLUTION NO: 2026-01

Revolving Loan Fund Committee (up to 5): City Administrator, Christina Regas
Dwight Kalvig (Kalvig & Associates)
Grant Frenzel (Deerwood Bank)
Council Member Maxwell Gullette
Headwaters Regional Development Center Rep Tony Klaers

Historical Preservation Committee (up to 8): Laurie Turner
Rob Ingersoll
Avonel Kjellberg
Sherry Gilstad
LaVonne Peterson
Mary Joy
Joan Gunderson
Shirley Gilmore
Carol Hannigan

Ambulance Board Representative (BAI): City Council member, Ronald Fredrickson

Ambulance Joint Powers Emergency Services: Mayor Maxwell Gullette

HRDC Board Member: Mayor Maxwell Gullette

Blackduck City Ordinance Chapter 3 Administration Section 300.07 Committees.

Subdivision 1. Standing Committees

Committees designated - there shall be the following standing committees.

1. *Liquor Committee*
2. *Park and Trail Board*
3. *Golf Board*
4. *Revolving Loan Committee*
5. *Library Board*
6. *Personnel*
7. *Public Works*
8. *Finance*
9. *Public Safety*

Subdivision 2. Membership

Each committee shall be appointed by the mayor with the approval of the majority of the council. Each committee member shall serve as appointed unless excused by a majority of the members of the council.

Subdivision 3. Referral Reports.

Any matter brought before the council for consideration may be referred by the presiding officer to the appropriate committee or to the special committee appointed by him or her for a written report and committee report shall be signed by a majority of the members and shall be filed with the administrator prior to the council meeting at which it is to be submitted. Minority reports may be submitted. Each committee shall act promptly and faithfully on the matter referred to it.