



AGENDA

Blackduck City Council - Work Session Meeting

6:00 PM - Monday, September 21, 2026
City Hall, 8 Summit Drive, Blackduck MN

Page

1. CALL TO ORDER
 - a. Roll Call
 - b. Pledge of Allegiance
2. APPROVAL OF AGENDA
3. OLD BUSINESS
 - a. Blackduck Police Department & Beltrami County Sheriff Partnership 2 - 5
[Deputy Cost based on 2026 assumptions](#)
[Blackduck Contract Costs 2027](#)
[Police Contract updates](#)
 - b. 2027 General Fund Budget Review 6 - 24
[General Fund budget highlights 09182027](#)
[General Fund Budgets Revenue and Expenditures for 2027 includes debt and NTC](#)
[1 percent - General fund budget updated with updated police costs](#)
[7 percent General Fund with no use of reserve police funds](#)
 - c. Blackduck Lift Station Project 25 - 36
[American Engineering Proposal](#)
 - d. MDH Grant - SWP Implementation - Project Well #8 Fence Quotes
4. NEW BUSINESS
 - a. Data Center Moratorium Consideration - 37 - 38
[SF4298](#)
5. ADJOURNMENT

NAME	PAY GRADE	Step	HOURLY	NO. HOURS	GROSS SALARY	PERA	MEDICARE	PAID LEAVE	FLEX DOLLARS	GRAND TOTAL	Average OT
Deputy	12	9	\$46.87	2093	\$98,088.45	\$17,361.65	\$1,422.28	\$387.45	\$1,540.00	\$135,739.83	
Deputy OT	12	9	46.865	100	4686.5	\$829.51	\$67.95	\$18.51	0	\$5,602.48	
										\$141,342.31	
										\$20,000.00	
										\$3,000.00	
										\$600.00	
										\$170,544.78	
										\$1,588.34	

NOTE:
2026 is assumption of New union contract following COLA- Flex increases given to non-union Employees

ARTICLE 19. LONGEVITY:

19.1 Full-time employees and part-time employees who are regularly scheduled to work twenty (20) or more hours per week shall be eligible for longevity pay upon completion of the required number of years of continuous employment in accordance with the following bi-weekly schedule.

	After 5 years	After 10 years	After 15 years
Investigator	10.70	42.80	64.19
Deputy	10.19	40.73	61.09
Court Security Deputy	8.65	34.58	51.87

So there will be no misunderstandings, the following example is set out:

A Deputy, after completing five (5) years of service as a covered employee, shall receive \$10.19 over and above his/her base bi-weekly pay. A Deputy, after completing ten (10) years of service as a covered employee shall receive \$40.73 over his/her base bi-weekly pay, and a deputy, after completing fifteen (15) years of service as a covered employee shall receive \$61.09 over his/her base bi-weekly pay.

An employee shall receive this payment commencing with the first day of the payroll period following the date when the proper number of years was attained. All employees hired after January 1, 2023 will no longer be eligible for longevity pay.

Name
ROBERTS JR/JEFFREY

Name
ROBERTS JR/JEFFREY

First thing is I think everybody needs to understand we will only bill you for **actual costs**. The numbers I gave you were a estimate on the worst case scenerio not a contractual commitment to those costs.

Updated total Costs with probable costs of the Deputy Position:

2080	100	26	97.11	20000						
Regular	Holiday	Longevity	OT	Vehicle	Gas/Vehicle Maintenance	Sub total	Admin Percent 4%	Miscellaneous	Grand Total	
\$138,708.87	\$6,668.70	\$ 1,588.34	\$8,377.83	\$ 20,000.00	\$ 8,300.57	\$183,644.31	\$6,427.55	\$3,000.00	\$193,071.86	
		\$61.09								
		Per Pay Period								

I dug a little deeper into Jeff's Overtime, Vehicle Mileage, and Maintenance costs:

1. Vehicle Maintenance and Fuel

Jeff averages 24,000 miles a year for the last three years

Fuel Costs:	
Mileage	24000
Avg MPG	12
Gallons	2000
Cost per Gallon	\$3.50
Total Fuel costs	\$7,000.00

Jeff Drives a 2022 Dodge Durango and I viewed his Maintenance costs over the last three years so they should be comparable to the Blackduck Squad (Brakes and tires are a lot cheaper than the Tahoes):

1st Year Costs	\$	1,271.21				
2nd Year	\$	1,225.04				
3rd Year	\$	1,054.10	9 Months	\$ 1,405.47	12 month Projection	
Yearly Average	\$	1,300.57				

Total Estimated Vehicle Maintenance	
\$	8,300.57

2. Overtime- Jeff Roberts

Last three years has averaged 157.11 hours of OT- 60 hours a year is for SWAT Training- So if we billed for OT that was Job Specific it would be 97.11 hours which would cost \$8377.83.

Last is the vehicle – if the Sheriff's office does not want to take money off the contract for services then the City will just keep the current squad. Knowing the squad is new, only has 31,000 miles on it, the City believes it has value for the first year or two and could negotiate the annual contract down.

If Blackduck doesn't provide a vehicle , we will add an initial Vehicle costs to the contract for \$80,000 to provide the new Blackduck Deputy with a Squad car (Then \$20,000 a year for the 4 year vehicle replacement cycle). We need to provide a vehicle to the Deputy and I think the most cost effective way would be to use the Current Blackduck Squad.

Fiance Committee meeting- I can and would like to attend he Fiance Committee meeting on September 24 th at 2 PM to answer any questions or concerns.

Public Safety Committee – I can meet this week but will be gone next week for a conference (The Sheriff might be available).

CITY OF BLACKDUCK 2027 GENERAL FUND BUDGET HIGHLIGHTS

SEPTEMBER 18, 2026 @ 2:00PM CITY HALL BLACKDUCK, MN

BLACKDUCK FINANCE COMMITTEE



FY27 FINANCE COMMITTEE:

1. REVENUE:

- a. 2027 Property Tax Proposal includes the Levy at: **\$466,266 w/surplus of \$61,500 from 2025**
- b. Consider use of Police Restricted funds set aside for new squad replacement \$23,308 to off-set levy

2. EXPENDITURES:

a. Payroll & Benefits:

- i. Department of Labor 2027 minimum wage increase (\$**.46/per employee**) for: Administration; Public Works; & Police employees
1. **This new change increased wages and benefits from previous levy draft \$1,314.00**
- ii. **Police Contract for services with Beltrami County = \$208,158 (increase of \$38,158 over estimated)**

b. General Fund Operating Budgets – Department Highlights – **total general fund budget increased \$35,121.83**

- i. Administration: **increase +11.32%** (audit services increase per FC request & payroll)
- ii. Police: **flat decrease -0.22%** (contract for services; no auto/W/C insurance; only building operating expense)
- iii. Fire: **decrease -2.79%** (turnout gear; reduction in insurance; increase to payroll)
- iv. Streets: **increase +4.00%** (retain street materials budget; machinery repairs increase)
- v. Parks: **increase +10.28%** (addition of repairs to machinery for mowers)
- vi. Street Lighting: **increase +6.25%** (increase cost of electricity)
- vii. City Council: **increase +2.9%** (increase to travel and training per FC request)
- viii. Buildings & Planning: **decrease -70.72%**
- ix. Library: **increase +0.86%**
- x. License Center: **increase +3.07%** (audit services & payroll)

c. Other:

- i. Liability **(+7%)**, Property **(+5%)**, Auto **(+10%)**, and Workers Compensation **(+5%)** Insurance estimated increases for 2027
2. Review Sample Property Tax – 2026 Net Tax Capacity \$445,072 (increase over 2025 of \$46,783) – **provides decrease in individual tax**
3. Review 2027 Bond / Debt Schedule with committee – includes updated HRA levy amount & updates to general fund budget – **estimating a 5.2% increase.**

TENATIVE NEXT BUDGET MEETING SCHEDULE FOR September 24, 2026 @ 2PM

General Fund Revenue

updated 9/16/26

General Fund Revenue	2025 Budget	2025 YTD Amount	2026 Budget	2026 YTD Amount	2027 Budget	
R 101-31000 General Property Taxes	\$376,346.00	\$376,790.56	\$379,393.00	\$214,800.85	\$800.00	levy should be less the surplus and show unbalanced
R 101-31030 Mobile Home Tax	\$800.00	\$1,066.56	\$800.00	\$132.48	\$800.00	
R 101-31900 Penalties and Interest DelTax	\$1,000.00	\$3,312.86	\$1,000.00	\$70.91	\$1,000.00	
R 101-31050 Tax Increments	\$0.00	\$338.39	\$1,000.00	\$2,088.39	\$0.00	
R 101-32000 Licenses and Permits	\$3,500.00	\$570.00	\$10,000.00	\$12,923.24	\$3,500.00	
R 101-32240 Animal Licenses	\$0.00	\$20.00	\$125.00	\$0.00	\$0.00	
R 101-31000 Federal Grants and Aids	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
R 101-33130 CD85	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
R 101-34000 State Grants and Aids	\$21,871.00	\$30,310.00	\$37,286.00	\$15,842.50	\$16,160.00	
R 101-34001 Local Government Aid	\$323,855.00	\$323,855.00	\$324,587.00	\$162,293.50	\$324,753.00	
R 101-34003 Market Value Credit-MH	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
R 101-34004 PEPA AID	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
R 101-34005 Market Value Credit - Real	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
R 101-34006 Market Value Credit-TIF	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
R 101-34007 Market Value Credit-AG	\$0.00	\$89.66	\$0.00	\$0.00	\$0.00	
R 101-34010 Police Training Reimbursement	\$1,200.00	\$0.00	\$1,200.00	\$0.00	\$0.00	
R 101-34023 State Police Aid	\$13,000.00	\$12,703.64	\$13,000.00	\$0.00	\$0.00	
R 101-34024 State Fire Aid	\$19,000.00	\$33,695.94	\$19,000.00	\$0.00	\$19,000.00	
R 101-34026 Other County Grants/Aid	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
R 101-34000 Charges for Services	\$58,000.00	\$835,786.41	\$60,000.00	\$54,831.79	\$60,000.00	
R 101-34103 Zoning and Subdivision Fees	\$0.00	\$0.00	\$0.00	\$25.00	\$0.00	
R 101-34108 Admin Charges to Other Funds	\$0.00	\$50.00	\$0.00	\$0.00	\$0.00	
R 101-34110 Sale of Property	\$102,357.46	\$102,357.45	\$105,943.34	\$106,139.81	\$103,531.90	
R 101-34202 Fire Protection Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
R 101-34781 Reservation Fees	\$200.00	\$60.00	\$200.00	\$764.41	\$200.00	
R 101-35000 Fines and Forfeits	\$100.00	\$0.00	\$100.00	\$0.00	\$0.00	
R 101-35102 Parking Fines	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
R 101-36100 Special Assessments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
R 101-36102 Penalties and Interest	\$0.00	\$30.00	\$0.00	\$0.00	\$0.00	
R 101-36200 Miscellaneous Revenues	\$1,000.00	\$434.35	\$1,000.00	\$364.03	\$1,000.00	
R 101-36210 Interest Earnings	\$1,500.00	\$14,996.43	\$3,000.00	\$10,125.48	\$3,000.00	
R 101-36220 Other Rents and Royalties	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
R 101-36230 Contributions and Donations	\$0.00	\$6.00	\$0.00	\$0.00	\$0.00	
R 101-36231 Community Development Grants	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
R 101-36240 Reimbursements	\$8,554.00	\$17,863.71	\$9,000.00	\$849.64	\$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	\$289.11	\$0.00	\$0.00	\$0.00	
R 101-39203 Transfer from Other Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
R 101-39204 Interfund Transfer	\$0.00	\$10,000.00	\$18,000.00	\$0.00	\$0.00	
R 101-39269 Transfer from Licor Fund	\$65,000.00	\$65,000.00	\$60,000.00	\$40,000.00	\$60,000.00	
R 101-39282 Transfer fm Debt Service Fund	\$0.00	\$195.23	\$0.00	\$0.00	\$0.00	
R 101-39300 Proceeds-Gen Long-term Debt	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
R 101-39320 Inception-Capital Lease Agmt	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
R 101-39331 Insurance Proceeds	\$997,363.46	\$1,875.93	\$1,044,934.34	\$621,252.03	\$626,252.90	

General Fund Expenditure Total:	2027 Budget	% +/-	2026	YTD 2026 Actual	2026 Budget
Administration & Transfer for Cemetery	\$266,765.00	11.32%	\$169,308.88	\$239,642.06	
License Center	\$65,176.00	3.07%	\$37,983.74	\$63,233.69	
Police	\$217,817.00	-0.22%	\$37,859.90	\$218,289.61	
Fire	\$120,654.00	-2.79%	\$49,692.68	\$124,118.19	
Streets	\$265,243.00	4.00%	\$109,774.31	\$255,030.87	
Parks	\$50,655.00	10.28%	\$21,321.28	\$45,934.65	
Library	\$32,377.00	0.86%	\$15,050.35	\$32,101.81	
Buildings	\$16,484.00	-0.72%	\$9,981.67	\$16,603.61	
Street Lighting	\$25,500.00	6.25%	\$8,322.84	\$24,000.00	
Planning & Zoning	\$3,000.00	-70.00%	\$14,839.65	\$10,000.00	
City Council	\$14,403.00	2.90%	\$1,215.00	\$13,997.68	
	\$1,078,074.00	3.37%	\$475,396.30	\$1,042,952.17	

\$35,121.83

\$451,821	Tax levy need
\$61,500.00	Res 2025 surplus
\$390,321	net tax levy

2026 Blackduck Administration Department Budget vs Actual

updated 9/16/26 DOL min wage increase included

	2026 Budget	2026 Actual Expenditures	2026 Balance	2027 Budget	
E 101-41400-101 Full-Time Employees Regular	\$124,507.17	\$91,126.60	\$33,378.57	\$132,504.54	\$169,038.76 total payroll
E 101-41400-102 Full-Time Employees Overtime	\$750.00	\$511.66	\$238.34	\$750.00	
E 101-41400-120 Employer Contribution to Union Pension	\$1,310.40	\$974.95	\$335.45	\$1,310.40	\$159,022.29 2026 budget
E 101-41400-121 PERA	\$9,338.04	\$6,898.57	\$2,439.47	\$9,937.84	
E 101-41400-122 FICA	\$9,524.80	\$6,908.24	\$2,616.56	\$10,136.60	\$10,016.47 increase over 2026
E 101-41400-131 Employer Paid Health	\$12,496.22	\$9,483.90	\$3,012.32	\$13,238.22	new Medica rate
E 101-41400-135 Employer Paid Leave - MN	\$1,095.66	\$812.69	\$282.97	\$1,161.16	
E 101-41400-200 Office Supplies (GENERAL)	\$2,000.00	\$657.20	\$1,342.80	\$2,000.00	
E 101-41400-207 Computer Supplies	\$3,153.00	\$2,578.14	\$574.86	\$2,000.00	
E 101-41400-208 Training and Instruction	\$500.00	\$0.00	\$500.00	\$0.00	
E 101-41400-210 Operating Supplies (GENERAL)	\$500.00	\$1,527.45	(\$1,027.45)	\$500.00	
E 101-41400-300 Professional Svcs (GENERAL)	\$0.00	\$0.00	\$0.00	\$0.00	
E 101-41400-301 Auditing and Act g Services	\$22,405.00	\$76,481.84	(\$54,076.84)	\$39,000.00	2027 rate = \$55,000
E 101-41400-303 Engineering Fees	\$0.00	\$0.00	\$0.00	\$0.00	
E 101-41400-304 Legal Fees	\$6,000.00	\$2,406.00	\$3,594.00	\$6,000.00	
E 101-41400-305 Medical Fees	\$0.00	\$0.00	\$0.00	\$0.00	
E 101-41400-310 Other Professional Services	\$4,500.00	\$11,861.00	(\$7,361.00)	\$8,800.00	
E 101-41400-311 Website Development/maintenance	\$948.00	\$668.00	\$280.00	\$1,188.00	
E 101-41400-321 Telephone	\$4,700.00	\$3,067.53	\$1,632.47	\$4,500.00	increase monthly to \$99
E 101-41400-322 Postage	\$1,000.00	\$338.48	\$661.52	\$1,000.00	
E 101-41400-327 Internet Access	\$1,140.00	\$800.00	\$340.00	\$1,200.00	
E 101-41400-331 Travel Expenses	\$500.00	\$0.00	\$500.00	\$0.00	
E 101-41400-351 Legal Notices Publishing	\$200.00	\$83.90	\$116.10	\$0.00	
E 101-41400-352 General Notices and Pub Info	\$200.00	\$189.30	\$10.70	\$200.00	
E 101-41400-353 Ordinance Publication	\$100.00	\$0.00	\$100.00	\$100.00	
E 101-41400-355 Election Expense	\$4,000.00	\$1,018.75	\$2,981.25	\$1,000.00	no election in 2027
E 101-41400-366 Workers Compensation Insurance	\$726.57	\$449.55	\$277.02	\$472.03	increase 5%
E 101-41400-367 Unemployment Paid	\$0.00	\$0.00	\$0.00	\$0.00	
E 101-41400-384 Refuse/Garbage Disposal	\$300.00	\$160.00	\$140.00	\$160.00	
E 101-41400-431 Cash Short	\$0.00	\$291.92	(\$291.92)	\$100.00	
E 101-41400-432 Uncollectable Checks	\$50.00	\$0.00	\$50.00	\$50.00	
E 101-41400-433 Dues and Subscriptions	\$4,800.00	\$2,367.35	\$2,432.65	\$5,500.00	
E 101-41400-437 Bad Debt Expense	\$250.00	\$0.00	\$250.00	\$0.00	
E 101-41400-438 Bank Service Charges	\$750.00	\$314.00	\$436.00	\$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 (Copier Lease)	\$2,397.20	\$1,041.91	\$1,355.29	\$1,705.82	split with LC 40% admin
E 101-41400-786 State Fire Aid	\$19,500.00	\$0.00	\$19,500.00	\$19,500.00	
	\$239,642.06	\$223,020.93	\$16,621.13	\$264,764.61	

Budget Meeting notes:

No 2027 Election
Increase to Audit Expenses
Increase to Website Host \$99/month

433 Dues & Subscriptions	2025	2026
Diligent - Icom pass	\$2,653.00	
Time Value software	\$35.00	
NWS Coop dues	\$111.00	
Microsoft	\$112.68	
Banyon Data	\$864.00	
MIS IT Support	\$840.00	
PICORI Fees	\$50.00	
USPS PO Box	\$175.00	
Zoom	\$185.00	
Canva	\$120.00	
I Drive (server cloud backup)	\$100.00	
Bemidji Pioneer	\$198.00	
MCFOA	\$50.00	
		\$5,493.68

310 Professional Services	
Beltrami County Assessor	\$5,500.00
TIF Fees to Ehlers	\$300.00
Northern Consulting	\$3,000.00
	\$8,800.00

321 Telephone	
Verizon	\$576.00
Cell Phone CR	\$480.00
PBC	\$3,480.00
	\$4,536.00

603 Marco Copier Lease	
contract price	\$4,264.56

Updated 9/16/26

Police Department Budgeted Expenditures for 2026

	2026 Budget	2026 Expenditures	2026 Balance	2027 Budget	
E 101-42110-101	Full-Time Employees Regular	\$68,001.57	\$56,601.57	\$0.00	
E 101-42110-102	Full-Time Employees Overtime	\$4,000.00	\$4,000.00	\$0.00	Payroll
E 101-42110-103	Part-Time Employees	\$29,973.00	\$3,493.72	\$26,479.28	Operating
E 101-42110-121	PEBA	\$17,940.27	\$2,636.19	\$15,304.08	Equipment
E 101-42110-122	FICA	\$1,469.68	\$216.36	\$1,253.32	
E 101-42110-131	Employer Paid Health	\$26,730.68	\$8,343.45	\$18,387.23	\$218,289.61
E 101-42110-135	Employer Paid Leave - MN	\$891.95	\$131.07	\$0.00	1 Fte
E 101-42110-205	Heating Fuel	\$2,000.00	\$1,099.14	\$900.86	
E 101-42110-206	Electricity	\$2,500.00	\$1,803.85	\$696.15	
E 101-42110-208	Training and Instruction	\$2,000.00	\$0.00	\$2,000.00	
E 101-42110-209	Other Office Supplies	\$500.00	\$0.00	\$500.00	
E 101-42110-210	Operating Supplies (GENERAL)	\$1,500.00	\$346.81	\$1,153.19	
E 101-42110-212	Motor Fuels	\$6,000.00	\$353.47	\$5,646.53	
E 101-42110-213	Lubricants and Additives	\$0.00	\$0.00	\$0.00	
E 101-42110-222	Tires	\$2,000.00	\$518.32	\$1,481.68	
E 101-42110-223	Building Repair Supplies	\$0.00	\$0.00	\$0.00	
E 101-42110-230	Equipment	\$2,200.00	\$0.00	\$2,200.00	
E 101-42110-233	Uniforms	\$2,750.00	\$0.00	\$2,750.00	
E 101-42110-302	Architect Fees	\$0.00	\$0.00	\$0.00	
E 101-42110-304	Legal Fees	\$0.00	\$0.00	\$0.00	
e 101-42110-309	Construction Services - PWPS Facility	\$0.00	\$0.00	\$0.00	
E 101-42110-310	Other Professional Service	\$0.00	\$0.00	\$0.00	
E 101-42110-305	Medical Fees	\$750.00	\$0.00	\$750.00	charges for service County est.
E 101-42110-321	Telephone	\$2,550.00	\$1,430.55	\$1,119.45	
E 101-42110-322	Postage	\$150.00	\$0.00	\$150.00	PBC only no Verizon
E 101-42110-327	Internet Access	\$200.00	\$112.00	\$88.00	
E 101-42110-331	Travel Expenses	\$500.00	\$0.00	\$500.00	PBC
E 101-42110-351	Legal Notices Publishing	\$0.00	\$0.00	\$0.00	
E 101-42110-361	General Liability Ins	\$2,877.74	\$1,459.14	\$1,418.60	
E 101-42110-362	Property Ins	\$5,586.84	\$2,474.00	\$3,112.84	increase 7%
E 101-42110-363	Automotive Ins	\$3,050.30	\$1,543.50	\$1,506.80	increase 5%
E 101-42110-366	Workers Compensation Insurance	\$14,269.06	\$4,514.54	\$9,754.52	increase 10%
E 101-42110-384	Refuse/Garbage Disposal	\$200.00	\$0.00	\$200.00	increase 5%
E 101-42110-401	Repairs/Maint Buildings	\$1,500.00	\$0.00	\$1,500.00	
E 101-42110-404	Repairs/Maint Machinery/Equip	\$2,500.00	\$791.97	\$1,708.03	
E 101-42110-420	Tower Lease	\$500.00	\$0.00	\$500.00	
E 101-42110-425	Depreciation	\$10,000.00	\$0.00	\$10,000.00	
E 101-42110-433	Dues and Subscriptions	\$800.00	\$225.00	\$575.00	
E 101-42110-436	Towing Charges	\$500.00	\$0.00	\$500.00	
E 101-42110-437	Bad Debt Expense	\$0.00	\$0.00	\$0.00	
E 101-42110-550	Motor Vehicles	\$0.00	\$0.00	\$0.00	
E 101-42110-580	Other Equipment	\$1,898.52	\$1,269.58	\$628.94	Marco Year 4
		\$218,289.61	\$44,162.66	\$174,126.95	
				\$217,817.10	
				\$23,308.00	Police Reserve Account
				\$194,509.10	

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.

In 2027 Department:

As budget for contract with Beltrami County Charges for Services
On budget for building operations: heating, electrical, insurance, phone, internet, Marco

2026 Blackduck Fire Department Budget vs. Actual & 2027 Proposed Budget

updated 9/11/26 Township authorized budget 8/13/26

	2026 Budget	2026 YTD Expenditures	2026 Balance	2027 Budget	
E 101-42200-103	Part-Time Employees	\$20,000.00	\$19,670.00	\$330.00	
E 101-42200-122	FICA	\$1,530.00	\$1,453.25	\$76.75	
E 101-42200-124	Fire Pension Contributions	\$0.00	\$0.00	\$1,596.56	
E 101-42200-135	Employer Paid Leave - MN	\$176.00	\$173.09	\$0.00	
E 101-42200-200	Office Supplies (GENERAL)	\$0.00	\$0.00	\$0.00	
E 101-42200-205	Heating Fuel -	\$5,000.00	\$4,525.56	\$474.44	
E 101-42200-206	Electricity	\$5,000.00	\$3,432.70	\$1,567.30	
E 101-42200-207	Computer Supplies	\$0.00	\$0.00	\$0.00	
E 101-42200-208	Training and Instruction	\$2,000.00	\$910.00	\$1,090.00	
E 101-42200-210	Operating Supplies (GENERAL)	\$1,000.00	\$846.87	\$153.13	
E 101-42200-211	Cleaning Supplies	\$0.00	\$0.00	\$0.00	
E 101-42200-212	Motor Fuels	\$2,200.00	\$1,261.99	\$938.01	
E 101-42200-221	Equipment Parts	\$0.00	\$0.00	\$0.00	
E 101-42200-222	Tires	\$0.00	\$0.00	\$0.00	
E 101-42200-223	Building Repair Supplies	\$0.00	\$0.00	\$0.00	
E 101-42200-233	Uniforms - <i>turnout gear</i>	\$10,000.00	\$0.00	\$10,000.00	
E 101-42200-240	Small Tools and Minor Equip	\$2,000.00	\$779.18	\$1,220.82	
E 101-42200-304	Legal Fees	\$0.00	\$0.00	\$0.00	
E 101-42200-305	Medical Fees	\$2,500.00	\$0.00	\$2,500.00	
E 101-42200-307	Management Fees	\$0.00	\$0.00	\$0.00	
E 101-42200-310	Other Professional Services	\$0.00	\$0.00	\$0.00	
E 101-42200-321	Telephone	\$800.00	\$391.95	\$408.05	
E 101-42200-322	Postage	\$210.00	\$48.39	\$161.61	
E 101-42200-323	Radio/Communications Expenses	\$5,000.00	\$2,762.49	\$2,237.51	
E 101-42200-327	Internet Access	\$600.00	\$480.00	\$120.00	
E 101-42200-331	Travel Expenses	\$250.00	\$0.00	\$250.00	
E 101-42200-351	Legal Notices Publishing	\$0.00	\$0.00	\$0.00	
E 101-42200-352	General Notices and Pub Info	\$0.00	\$0.00	\$0.00	
E 101-42200-361	General Liability Ins -	\$440.28	\$208.64	\$231.64	
E 101-42200-362	Property Ins	\$4,197.90	\$1,851.00	\$2,346.90	
E 101-42200-363	Automotive Ins	\$2,753.30	\$1,418.50	\$1,334.80	
E 101-42200-366	Workers Compensation Insurance -	\$8,260.71	\$3,846.34	\$5,521.92	
E 101-42200-384	Refuse/Garbage Disposal	\$350.00	\$320.00	\$30.00	
E 101-42200-367	Unemployment Paid	\$0.00	\$0.00	\$0.00	
E 101-42200-401	Repairs/Maint Buildings	\$3,750.00	\$5,900.00	\$3,750.00	
E 101-42200-404	Repairs/Maint Machinery/Equip	\$10,000.00	\$3,535.06	\$6,464.94	
E 101-42200-420	Tower Lease	\$500.00	\$0.00	\$500.00	
E 101-42200-425	Depreciation	\$0.00	\$0.00	\$0.00	
E 101-42200-433	Dues and Subscriptions	\$200.00	\$0.00	\$200.00	
E 101-42200-436	Towing Charges	\$0.00	\$0.00	\$0.00	
E 101-42200-437	Bad Debt Expense	\$0.00	\$0.00	\$0.00	
E 101-42200-500	Capital Outlay (<i>Armer Radios year 7 - 2027</i>)	\$5,000.00	\$5,000.00	\$0.00	
E 101-42200-520	Buildings and Structures	\$0.00	\$0.00	\$0.00	
E 101-42200-550	Motor Vehicles	\$0.00	\$21.25	(\$21.25)	
E 101-42200-580	Other Equipment -	\$400.00	\$3,689.28	(\$3,289.28)	
E 101-42200-701	Transfer to General Fund	\$0.00	\$0.00	\$0.00	
E 101-42200-708	Transfer to Fire Dept Reserve (<i>year 3 of contract - 2027</i>)	\$30,000.00	\$41,696.00	(\$11,696.00)	
E 101-42200-782	Intrafund Transfer	\$0.00	\$0.00	\$0.00	
		\$124,118.19	\$104,221.54	\$20,845.73	
				\$120,654.15	

Notes from meeting with Brian:

Consider what to do with 2025 surplus of \$11,696 unspent due to not spending all of uniform budget or workers comp insurance

Goal is to keep 2027 budget operating the same as 2026 but lower WC so overall budget equals 2025 budget or less.

Chief Larson will order turnout gear 3 sets in 2026

2026 Blackduck Streets Department Budget vs. Actual & 2027 Budget

updated 9/16/26 - DOL min wage increase

	2026 Budget	2026 Actual Expenditures	2026 Balance	2027 Budget	2026 Payroll Budget	2027 Payroll Budget
E 101-43100-101 Full-Time Employees Regular	\$74,997.57	\$53,930.02	\$21,067.55	\$79,757.69	\$108,271.17	\$115,155.72
E 101-43100-102 Full-Time Employees Overtime	\$6,000.00	\$5,002.11	\$997.89	\$6,000.00		
E 101-43100-103 Part-Time Employees	\$1,373.11	\$1,024.82	\$348.29	\$1,480.54		
E 101-43100-120 Employer Contribution to Union Pension	\$5,727.80	\$4,174.54	\$1,553.26	\$6,091.37		
E 101-43100-121 PERA	\$5,842.36	\$4,486.61	\$1,355.75	\$6,213.19		
E 101-43100-122 FICA	\$11,931.87	\$9,113.69	\$2,818.18	\$13,191.81		
E 101-43100-131 Employer Paid Health	\$672.06	\$534.06	\$137.99	\$714.72		
E 101-43100-135 Employer Paid Leave - MN			\$0.00	\$0.00		
E 101-43100-142 Unemployment Benefit Payments			\$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	\$1,020.00	\$1,080.00	\$2,100.00		
E 101-43100-206 Electricity	\$4,500.00	\$3,108.80	\$1,391.20	\$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)	\$2,500.00	\$1,421.03	\$1,078.97	\$2,500.00		
E 101-43100-212 Motor Fuels	\$15,000.00	\$8,294.76	\$6,705.24	\$15,000.00		
E 101-43100-213 Lubricants and Additives	\$3,000.00	\$292.58	\$2,707.42	\$3,000.00		
E 101-43100-220 Repair/Maint Supply (GENERAL)	\$3,000.00	\$89.91	\$2,910.09	\$3,500.00		
E 101-43100-221 Equipment Parts	\$1,500.00	\$250.17	\$1,249.83	\$2,000.00		
E 101-43100-222 Tires	\$4,000.00	\$0.00	\$4,000.00	\$4,000.00		
E 101-43100-223 Building Repair Supplies	\$47,000.00	\$1,491.31	\$45,508.69	\$47,000.00		
E 101-43100-224 Street Maint Materials	\$2,000.00	\$712.72	\$1,287.28	\$2,000.00		
E 101-43100-233 Uniforms	\$2,000.00	\$72.00	\$1,928.00	\$2,000.00		
E 101-43100-235 Personal Protective Equipment	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00		
E 101-43100-240 Small Tools and Minor Equip	\$2,000.00	\$0.00	\$2,000.00	\$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	\$2,254.70	\$45.30	\$2,300.00		
E 101-43100-321 Telephone	\$1,750.00	\$1,147.17	\$602.83	\$1,750.00		
E 101-43100-322 Postage	\$168.00	\$0.00	\$168.00	\$0.00		
E 101-43100-327 Internet Access	\$0.00	\$112.00	(\$112.00)	\$0.00		
E 101-43100-331 Travel Expenses	\$0.00	\$0.00	\$0.00	\$0.00		
E 101-43100-351 Legal Notices Publishing	\$0.00	\$0.00	\$0.00	\$0.00		
E 101-43100-361 General Liability Ins	\$440.28	\$208.64	\$231.64	\$431.88		
E 101-43100-362 Property Ins	\$3,916.92	\$1,748.50	\$2,168.42	\$3,584.43		
E 101-43100-363 Automotive Ins	\$2,071.30	\$917.50	\$1,153.80	\$1,926.75		
E 101-43100-366 Workers Compensation Insurance	\$4,257.20	\$2,131.50	\$2,125.70	\$2,238.08		
E 101-43100-384 Refuse/Garbage Disposal	\$350.00	\$0.00	\$350.00	\$350.00		
E 101-43100-387 Snow Removal	\$0.00	\$0.00	\$0.00	\$0.00		
E 101-43100-400 Repairs & Maint Cont (GENERAL)	\$0.00	\$0.00	\$0.00	\$0.00		
E 101-43100-401 Repairs/Maint Buildings	\$3,000.00	\$4,132.26	(\$1,132.26)	\$3,000.00		
E 101-43100-404 Repairs/Maint Machinery/Equip	\$10,000.00	\$13,739.31	(\$3,739.31)	\$15,000.00		
E 101-43100-425 Depreciation - set for PW truck replacement in 5 yr	\$14,000.00	\$14,000.00	\$0.00	\$14,000.00		
E 101-43100-433 Dues and Subscriptions	\$0.00	\$586.00	(\$586.00)	\$0.00		
E 101-43100-436 Towing Charges	\$0.00	\$0.00	\$0.00	\$0.00		
E 101-43100-500 Capital Outlay - Depreciate for equipment	\$12,000.00	\$12,000.00	\$0.00	\$12,000.00		
E 101-43100-550 Improvements Other Than Bldgs	\$0.00	\$0.00	\$0.00	\$0.00		
E 101-43100-550 Motor Vehicles - GMC Lease Trucks - sunsets in 2025	\$0.00	\$33.00	(\$33.00)	\$0.00		
E 101-43100-580 Other Equipment - Skid Steer	\$3,406.00	\$3,406.00	\$0.00	\$3,406.00		
	\$255,030.87	\$152,892.58	\$102,000.29	\$265,242.85		

Includes Small Cities Assistance \$16,160

Verizon plan + PSTV + PR

7% increase
5% increase
10% increase
5% increase
county levy only

increased Year 2

increased Year 2

CIT payment moves to 381 debt

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 \$17,329 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

Notes from 8/2/2026 budget meeting with Mike:

Small Cities Assistance Aid is unknown at budget meeting date will follow up by committee meeting

Keep street materials line same as 2026 - Christina will verify total funding reserved in 2025

Increase Machinery Repairs budget (offset by insurance reduction costs)

2026 Blackduck Park Department Budget vs Actual & 2027 Budget

updated 9/16/26 - DOL min wage increase

	2026 Budget	2026 YTD Amount	2026 Balance	2027 Budget	
E 101-45200-101 Full-Time Employees Regular	\$9,749.10	\$6,677.36	\$3,071.74	\$10,357.81	2026 Payroll Budget
E 101-45200-102 Full-Time Employees Overtime	\$1,000.00	\$593.73	\$406.27	\$1,000.00	\$21,289.06
E 101-45200-103 Part-Time Employees	\$6,178.94	\$4,556.87	\$1,622.07	\$6,572.42	2027 Payroll Budget
E 101-45200-120 Employer Contribution to Union Pension	\$228.80	\$183.34	\$45.46	\$228.80	\$22,619.64
E 101-45200-121 PERA	\$1,194.60	\$516.84	\$677.76	\$1,269.77	
E 101-45200-122 FTCA	\$1,218.50	\$893.50	\$325.00	\$1,295.16	
E 101-45200-131 Employer Paid Health	\$1,578.95	\$1,140.01	\$438.94	\$1,746.69	new Medica rate
E 101-45200-135 Employer Paid Leave - MN	\$140.17	\$104.14	\$0.00	\$148.99	
E 101-45200-206 Electricity	\$3,275.00	\$1,759.98	\$1,515.02	\$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)	\$2,000.00	\$1,989.44	\$10.56	\$3,000.00	
E 101-45200-211 Cleaning Supplies	\$1,000.00	\$60.52	\$0.00	\$1,000.00	
E 101-45200-212 Motor Fuels	\$3,000.00	\$617.59	\$2,382.41	\$3,000.00	
E 101-45200-221 Equipment Parts	\$0.00	\$1,022.54	\$0.00	\$0.00	
E 101-45200-225 Landscaping Materials	\$3,000.00	\$0.00	\$3,000.00	\$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	\$1,469.75	\$695.45	\$774.30	\$1,439.58	increase 7%
E 101-45200-362 Property Ins	\$1,408.05	\$626.50	\$781.55	\$1,284.33	increase 5%
E 101-45200-366 Workers Compensation Insurance	\$1,352.15	\$834.86	\$517.29	\$876.60	increase 5%
E 101-45200-384 Refuse/Garbage Disposal	\$1,100.00	\$160.00	\$940.00	\$110.00	Woodcarvers & Bash - cnty & WM
E 101-45200-401 Repairs/Maint Buildings	\$4,000.00	\$137.29	\$3,862.71	\$4,000.00	
E 101-45200-404 Repairs/Maint Machinery/Equip	\$0.00	\$301.95	(\$301.95)	\$5,000.00	new
E 101-45200-430 Miscellaneous (GENERAL)	\$1,000.00	\$0.00	\$1,000.00	\$0.00	
E 101-45200-433 Dues and Subscriptions	\$0.00	\$0.00	\$0.00	\$0.00	
E 101-45200-501 Assessment	\$2,040.64	\$1,848.50	\$192.14	\$2,050.00	
E 101-45200-530 Improvements Other Than Bldgs	\$0.00	\$1,204.55	\$0.00	\$0.00	
	\$45,934.65	\$25,924.96	\$21,261.27	\$50,655.15	

Notes from budget meeting with Mike:

Parks budget needs repairs to machinery (mowers) - this is a new line after tracking mower repairs 2025-2026

2026 Blackduck Council Budget vs Actual Expenditures

updated 9/16/26 - DOL min wage increase

	2026 Budget	2026 Actual Expenditures	2026 Balance	2027 Budget
E 101-41110-101 Full-Time Employees Regular	\$11,100.00	\$0.00	\$11,100.00	\$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	\$97.68	\$0.00	\$0.00	\$97.68
E 101-41110-207 Computer Supplies	\$500.00	\$0.00	\$500.00	\$250.00
E 101-41110-208 Training and Instruction	\$500.00	\$0.00	\$500.00	\$500.00
E 101-41110-322 Postage	\$0.00	\$0.00	\$0.00	\$0.00
E 101-41110-331 Travel Expenses	\$350.00	\$0.00	\$350.00	\$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	\$1,255.00	(\$655.00)	\$1,255.00
E 101-41110-437 Bad Debt Expense	\$0.00	\$0.00	\$0.00	\$0.00
	\$13,997.68	\$1,255.00	\$12,645.00	\$14,402.68

2026 Blackduck Street Lighting Budget vs. Actual

	2026 Budget	2026 Actual Expenditures	2026 Balance	2027 Budget
E 101-43160-206 Electricity	\$11,000.00	\$8,062.38	\$2,937.62	\$12,500.00
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	\$4,557.46	\$5,442.54	\$10,000.00
	\$24,000.00	\$12,619.84	\$11,380.16	\$25,500.00

2026 Blackduck Government Bldgs. Budget vs. Actual

	2026 Budget	2026 Actual Expenditures	2026 Balance	2027 Budget	
E 101-41940-206 Electricity	\$7,500.00	\$8,633.14	(\$1,133.14)	\$7,500.00	
E 101-41940-210 Operating Supplies (GENERAL)	\$1,700.00	\$1,283.00	\$417.00	\$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	\$146.76	\$69.55	\$77.21	\$143.97	7% increase
E 101-41940-362 Property Ins	\$1,256.85	\$556.00	\$700.85	\$1,139.80	5% increase
E 101-41940-380 Utility Services (GENERAL)	\$600.00	\$380.29	\$219.71	\$600.00	
E 101-41940-401 Repairs/Maint Buildings	\$5,000.00	\$313.50	\$4,686.50	\$5,000.00	
E 101-41940-520 Buildings and Structures	\$0.00	\$7,350.45	(\$7,350.45)	\$0.00	
	\$16,603.61	\$18,585.93	-\$1,982.32	\$16,483.77	

2026 Blackduck Planning & Zoning Budget vs. Actual

	2026 Budget	2026 Actual Expenditures	2026 Balance	2027 Budget
E 101-41910-300 Professional Svcs (GENERAL)	\$10,000.00	\$14,839.65	-\$4,839.65	\$3,000.00
	\$10,000.00	\$14,839.65	-\$4,839.65	\$3,000.00

2026 Blackduck Library Department Budget vs. Actual

	2026 Budget	2026 YTD Expenditures	2026 Balance	2027 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	\$2,099.08	\$1,400.92	\$3,500.00
E 101-45500-210 Operating Supplies (GENERAL)	\$1,200.00	\$492.22	\$707.78	\$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	\$146.76	\$69.55	\$77.21	\$143.97
E 101-45500-362 Property Ins	\$1,450.05	\$845.00	\$605.05	\$1,732.25
E 101-45500-367 Unemployment Paid	\$0.00	\$0.00	\$0.00	\$0.00
E 101-45500-380 Utility Services (GENERAL)	\$1,250.00	\$1,034.96	\$215.04	\$1,250.00
E 101-45500-401 Repairs/Maint Buildings	\$3,000.00	\$506.50	\$2,493.50	\$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	\$20,995.00	\$10,497.50	\$10,497.50	\$20,991.00
E 101-45500-580 Other Equipment	\$0.00	\$0.00	\$0.00	\$0.00
	\$32,101.81	\$15,894.81	\$16,207.00	\$32,377.22

\$56,778.55 total payroll 2027
\$53,487.89 2026 payroll budget

2026 Blackduck License Center Budget

	2026 Budget	2026 Actual Expenditures	2026 Balance	2027 Budget
E 101-44444-101 Full-Time Employees Regular	\$40,190.15	\$28,767.40	\$11,422.75	\$42,577.38
E 101-44444-102 Full-time Employees Overtime	\$150.00	\$300.50	(\$150.50)	\$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	\$769.60	\$561.05	\$208.55	\$769.60
E 101-44444-121 PERA	\$3,014.26	\$2,180.06	\$834.20	\$3,193.30
E 101-44444-122 FICA	\$3,074.55	\$2,130.97	\$943.58	\$3,257.17
E 101-44444-131 Employer Paid Health	\$5,935.66	\$4,311.18	\$1,624.48	\$6,456.42
E 101-44444-135 Employer Paid Leave - MN	\$353.67	\$255.71	\$97.96	\$374.68
E 101-44444-200 Office Supplies	\$1,500.00	\$1,490.11	\$9.89	\$1,000.00
E 101-44444-203 Printed Forms	\$0.00	\$0.00	\$0.00	\$0.00
E 101-44444-210 Operating Supplies	\$1,000.00	\$307.74	\$692.26	\$750.00
E 101-44444-300 Professional Services	\$150.00	\$0.00	\$150.00	\$0.00
E 101-44444-301 Auditing & Accounting	\$2,000.00	\$2,000.00	\$0.00	\$3,000.00
E 101-44444-332 Postage	\$850.00	\$215.85	\$634.15	\$850.00
E 101-44444-432 Uncollectable Checks	\$500.00	\$851.00	(\$351.00)	\$100.00
E 101-44444-433 Dues & Subscriptions	\$0.00	\$900.00	(\$900.00)	\$0.00
E 101-44444-437 Bad Debt Expense	\$100.00	\$413.25	(\$313.25)	\$100.00
E 101-44444-438 Bank Service Charges	\$50.00	\$0.00	\$50.00	\$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)	\$3,595.80	\$1,449.62	\$2,146.18	\$2,547.28
	\$63,233.69	\$46,134.44	\$17,099.25	\$65,175.83

New Medica rate

deposit slips & supplies

2026 expense for return check

split with Admin 60%

2027 GO BONDS - *Updated 9/16/2026*
 Budgeting 2027 P/I Payments
 Utilizing 2026 Special Assessments

	Principle Payments	Interest	Specials (uses Dec 25, Jan, 26 & June 26)	Property Tax	Revenue	P & I
Intra Loan (325)	\$5,974.24	\$413.80	\$3,611.77	\$0.00	\$0.00	\$6,579.68
Revenue GO (601)	\$50,000.00	\$11,475.00	\$0.00	\$0.00	\$64,475.00	\$64,548.75
Revenue Go (320)	\$5,000.00	\$1,360.00	\$11,627.23	\$0.00	\$0.00	\$6,550.80
Go Bond 2023A USDA (381)	\$27,737.12	\$35,446.44	\$0.00	\$23,829.89	\$41,249.18	\$65,079.07
Go Bond 2023B USDA (382)	\$5,909.68	\$11,774.48	\$0.00	\$10,391.74	\$7,822.94	\$18,214.68
Go Bond 2026A Sewer Disposal System	\$0.00	\$35,681.25	\$0.00	NOT INCLUDED 2027		
Revenue 2021A Go Bond (609)	\$30,000.00	\$9,355.00	\$0.00	\$0.00	\$41,322.75	\$41,322.75
USDA Loan#09 Skid Steer (352)	\$3,406.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,406.00
Go Equipment Bond 2024A - PW (331)	\$24,000.00	\$7,245.00	\$0.00	\$32,807.25	\$0.00	\$32,807.25
Intra Loan Shed (613)	\$5,000.00	\$0.00	\$0.00	\$0.00	\$5,000.00	\$5,000.00
Intra Loan Shed (613)	\$924.76	\$193.24	\$0.00	\$0.00	\$1,118.00	\$1,118.00
Internal Loan Rough Mower (613)	\$3,502.63	\$148.11	\$0.00	\$0.00	\$3,650.74	\$3,650.74
2025A Go Equipment Certificate - Fire (341)	\$30,000.00	\$15,660.00	\$0.00	\$0.00	\$47,943.00	\$47,943.00
Blackduck HRA Levy				\$8,916		
Demolition Revolving Loan Debt	\$11,950.54	\$2,485.46	\$0.00	\$0.00	\$15,157.80	\$15,157.80
Totals	\$203,404.97	\$131,237.78	\$15,239.00	\$75,945.05	\$224,739.41	\$311,378.52

General Fund

Levy:

5.2% assumes surplus of \$61,500 from 2025

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	\$403,703.74 Certified
2025	\$430,981.05 Certified
2026	\$443,156.65 Certified
2027	\$466,266.05 Proposed

Bond Maturity Dates:	Description:	Balance After 2027 Payments:
2/1/2035	Water Tower (601)	\$450,000.00
8/20/2046	Water (Main & Summit) (320)	\$131,000.00
2/1/2029	Frontage/Pine Ave (325)	\$9,301.64
3/1/2031	2020 Golf Cart Shed (613)	\$4,973.03
3/1/2031	2020 Golf Cart Shed (613)	\$15,000.00
2/1/2042	2021 Go Bond (609)	\$500,000.00
2/1/2031	USDA Loan #09 Skid Steer (318)	\$10,218.00
2/1/2032	2024A Go Equipment Cert. Streets (331)	\$138,000.00
2/1/2028	2022 Golf Rough Mower (613)	\$1,915.79
8/1/2063	Go Bond 2023A USDA (101, 601, 602)	\$1,547,659.88
8/1/2063	Go Bond 2023B USDA (101, 601, 602)	\$288,676.32
8/15/2036	Demolition Revolving Loan Fund (250)	\$115,294.99
2/1/2036	2025A Go Equipment Certificate - Fire (341)	\$333,000.00
		\$3,545,039.65

Total Liquor Debt:	\$500,000.00
Total Water Debt:	\$581,000.00
Total Golf Debt:	\$21,888.82
Total Sewer Debt:	\$0.00
Total General Fund Debt:	\$490,519.64

PW/PS Facility Debt:	\$1,836,336.20
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Police Department Budgeted Expenditures for 2026

Updated 9/21/26

	2026 Budget	2026 Expenditures	2026 Balance	2027 Budget	
E 101-42110-101	Full-Time Employees Regular	\$68,001.57	\$56,601.57	\$0.00	
E 101-42110-102	Full-Time Employees Overtime	\$4,000.00	\$4,000.00	\$0.00	
E 101-42110-103	Part-Time Employees	\$29,973.00	\$3,493.72	\$26,479.28	
E 101-42110-121	PEBA	\$17,940.27	\$2,636.19	\$15,304.08	
E 101-42110-122	FICA	\$1,469.68	\$216.36	\$1,253.32	
E 101-42110-131	Employer Paid Health	\$26,730.68	\$8,343.45	\$18,387.23	
E 101-42110-135	Employer Paid Leave - MN	\$891.95	\$131.07	\$0.00	
E 101-42110-205	Heating Fuel	\$2,000.00	\$1,099.14	\$900.86	
E 101-42110-206	Electricity	\$2,500.00	\$1,803.85	\$696.15	
E 101-42110-208	Training and Instruction	\$2,000.00	\$0.00	\$2,000.00	
E 101-42110-209	Other Office Supplies	\$500.00	\$0.00	\$500.00	
E 101-42110-210	Operating Supplies (GENERAL)	\$1,500.00	\$346.81	\$1,153.19	
E 101-42110-212	Motor Fuels	\$6,000.00	\$353.47	\$5,646.53	
E 101-42110-213	Lubricants and Additives	\$0.00	\$0.00	\$0.00	
E 101-42110-222	Tires	\$2,000.00	\$518.32	\$1,481.68	
E 101-42110-223	Building Repair Supplies	\$0.00	\$0.00	\$0.00	
E 101-42110-230	Equipment	\$2,200.00	\$0.00	\$2,200.00	
E 101-42110-233	Uniforms	\$2,750.00	\$0.00	\$2,750.00	
E 101-42110-302	Architect Fees	\$0.00	\$0.00	\$0.00	
E 101-42110-304	Legal Fees	\$0.00	\$0.00	\$0.00	
E 101-42110-309	Construction Services - PWPS Facility	\$0.00	\$0.00	\$0.00	
E 101-42110-310	Other Professional Service	\$0.00	\$0.00	\$0.00	
E 101-42110-305	Medical Fees	\$750.00	\$0.00	\$750.00	
E 101-42110-321	Telephone	\$2,550.00	\$1,430.55	\$1,119.45	
E 101-42110-322	Postage	\$150.00	\$0.00	\$150.00	
E 101-42110-327	Internet Access	\$200.00	\$112.00	\$88.00	
E 101-42110-331	Travel Expenses	\$500.00	\$0.00	\$500.00	
E 101-42110-351	Legal Notices Publishing	\$0.00	\$0.00	\$0.00	
E 101-42110-361	General Liability Ins	\$2,877.74	\$1,459.14	\$1,418.60	
E 101-42110-362	Property Ins	\$5,586.84	\$2,474.00	\$3,112.84	
E 101-42110-363	Automotive Ins	\$3,050.30	\$1,543.50	\$1,506.80	
E 101-42110-366	Workers Compensation Insurance	\$14,269.06	\$4,514.54	\$9,754.52	
E 101-42110-384	Refuse/Garbage Disposal	\$200.00	\$0.00	\$200.00	
E 101-42110-401	Repairs/Maint Buildings	\$1,500.00	\$0.00	\$1,500.00	
E 101-42110-404	Repairs/Maint Machinery/Equip	\$2,500.00	\$791.97	\$1,708.03	
E 101-42110-420	Tower Lease	\$500.00	\$0.00	\$500.00	
E 101-42110-425	Depreciation	\$10,000.00	\$0.00	\$10,000.00	
E 101-42110-433	Dues and Subscriptions	\$800.00	\$225.00	\$575.00	
E 101-42110-436	Towing Charges	\$500.00	\$0.00	\$500.00	
E 101-42110-437	Bad Debt Expense	\$0.00	\$0.00	\$0.00	
E 101-42110-550	Motor Vehicles	\$0.00	\$0.00	\$0.00	
E 101-42110-580	Other Equipment <i>Copier Lease</i>	\$1,898.52	\$1,269.58	\$628.94	
		\$218,289.61	\$44,162.66	\$174,126.95	
				\$202,731.38	

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.

027 Department:

budget for contract with Beltrami County Charges for Services

Budget for building operations: heating, electrical, insurance, phone, internet, Marco

General Fund Revenue

updated 9/21/26

General Fund Revenue	2025 Budget	2025 YTD Amount	2026 Budget	2026 YTD Amount	2027 Budget	
R 101-31000 General Property Taxes	\$376,346.00	\$376,790.56	\$379,393.00	\$214,800.85	\$800.00	levy should be less the surplus and show unbalanced
R 101-31030 Mobile Home Tax	\$800.00	\$1,066.56	\$800.00	\$132.48	\$800.00	
R 101-31900 Penalties and Interest DelTax	\$1,000.00	\$3,312.86	\$1,000.00	\$70.91	\$1,000.00	
R 101-31050 Tax Increments	\$0.00	\$338.39	\$1,000.00	\$2,088.39	\$0.00	
R 101-32000 Licenses and Permits	\$3,500.00	\$570.00	\$10,000.00	\$12,923.24	\$3,500.00	
R 101-32240 Animal Licenses	\$0.00	\$20.00	\$125.00	\$0.00	\$0.00	
R 101-31000 Federal Grants and Aids	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
R 101-33130 CD85	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
R 101-34000 State Grants and Aids	\$21,871.00	\$30,310.00	\$37,286.00	\$15,842.50	\$16,160.00	
R 101-34001 Local Government Aid	\$323,855.00	\$323,855.00	\$324,587.00	\$162,293.50	\$324,753.00	
R 101-34003 Market Value Credit-MH	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
R 101-34004 PEPA AID	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
R 101-34005 Market Value Credit - Real	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
R 101-34006 Market Value Credit-TIF	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
R 101-34007 Market Value Credit-AG	\$0.00	\$89.66	\$0.00	\$0.00	\$0.00	
R 101-34010 Police Training Reimbursement	\$1,200.00	\$0.00	\$1,200.00	\$0.00	\$0.00	
R 101-34023 State Police Aid	\$13,000.00	\$12,703.64	\$13,000.00	\$0.00	\$0.00	
R 101-34024 State Fire Aid	\$19,000.00	\$33,695.94	\$19,000.00	\$0.00	\$19,000.00	
R 101-34025 Other County Grants/Aid	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
R 101-34026 Other County Grants/Aid	\$58,000.00	\$835,786.41	\$60,000.00	\$54,831.79	\$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	\$50.00	\$0.00	\$0.00	\$0.00	
R 101-34110 Sale of Property	\$102,357.46	\$102,357.45	\$105,943.34	\$106,139.81	\$103,531.90	
R 101-34202 Fire Protection Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
R 101-34781 Reservation Fees	\$200.00	\$60.00	\$200.00	\$764.41	\$200.00	
R 101-35000 Fines and Forfeits	\$100.00	\$0.00	\$100.00	\$0.00	\$0.00	
R 101-35102 Parking Fines	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
R 101-36100 Special Assessments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
R 101-36102 Penalties and Interest	\$0.00	\$30.00	\$0.00	\$0.00	\$0.00	
R 101-36200 Miscellaneous Revenues	\$1,000.00	\$434.35	\$1,000.00	\$364.03	\$1,000.00	
R 101-36210 Interest Earnings	\$1,500.00	\$14,996.43	\$3,000.00	\$10,125.48	\$3,000.00	
R 101-36220 Other Rents and Royalties	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
R 101-36230 Contributions and Donations	\$0.00	\$6.00	\$0.00	\$0.00	\$0.00	
R 101-36231 Community Development Grants	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
R 101-36240 Reimbursements	\$8,554.00	\$17,863.71	\$9,000.00	\$849.64	\$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	\$289.11	\$0.00	\$0.00	\$0.00	
R 101-39203 Transfer from Other Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
R 101-39204 Interfund Transfer	\$0.00	\$10,000.00	\$18,000.00	\$0.00	\$0.00	
R 101-39269 Transfer from Licor Fund	\$65,000.00	\$65,000.00	\$60,000.00	\$40,000.00	\$60,000.00	
R 101-39282 Transfer from Debt Service Fund	\$0.00	\$195.23	\$0.00	\$0.00	\$0.00	
R 101-39300 Proceeds-Gen Long-term Debt	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
R 101-39320 Inception-Capital Lease Agmt	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
R 101-39331 Insurance Proceeds	\$0.00	\$1,875.93	\$0.00	\$0.00	\$0.00	
	\$997,363.46	\$1,831,697.15	\$1,044,934.34	\$621,252.03	\$626,232.90	

General Fund Expenditure Total:	2027 Budget	% +/-	2026	YTD 2026 Actual	2026 Budget
Administration & Transfer for Cemetery	\$266,765.00	11.32%	\$169,308.88	\$239,642.06	
License Center	\$65,176.00	3.07%	\$37,983.74	\$63,233.69	
Police	\$202,733.00	-7.13%	\$37,859.90	\$218,289.61	
Fire	\$120,654.00	-2.79%	\$49,692.68	\$124,118.19	
Streets	\$265,243.00	4.00%	\$109,774.31	\$255,030.87	
Parks	\$50,655.00	10.28%	\$21,321.28	\$45,934.65	
Library	\$32,377.00	0.86%	\$15,050.35	\$32,101.81	
Buildings	\$16,484.00	-0.72%	\$9,981.67	\$16,603.61	
Street Lighting	\$25,500.00	6.25%	\$8,322.84	\$24,000.00	
Planning & Zoning	\$3,000.00	-70.00%	\$14,839.65	\$10,000.00	
City Council	\$14,403.00	2.90%	\$1,215.00	\$13,997.68	
	\$1,062,988.00	1.92%	\$475,396.30	\$1,042,952.17	

\$456,736	tax levy need
\$61,500.00	less 2025 surplus
\$395,236	net tax levy

2027 GO BONDS - *Updated 9/21/2026*
 Budgeting 2027 P/I Payments
 Utilizing 2026 Special Assessments

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Go Bond 2026A Sewer Disposal System	\$0.00	\$35,681.25	\$0.00	NOT INCLUDED 2027		
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Blackduck HRA Levy				\$8,916		

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Totals	\$203,404.97	\$131,237.78	\$15,239.00	\$75,945.05	\$224,739.41	\$311,378.52

General Fund \$375,236.00

Levy: \$451,181.05

1.89% assumes surplus of \$61,500 from 2025

Bond Maturity Dates:	Description:	Balance After 2027 Payments:
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8/20/2046	Water (Main & Summit) (320)	\$131,000.00
2/1/2029	Frontage/Pine Ave (325)	\$9,301.64
3/1/2031	2020 Golf Cart Shed (613)	\$4,973.03
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2/1/2031	USDA Loan #09 Skid Steer (318)	\$10,218.00
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	2025	\$430,981.05	Certified
	2026	\$443,156.65	Certified
	2027	\$451,181.05	Proposed

PW/PS Facility Debt:	\$1,836,336.20
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General Fund Revenue

updated 9/21/26

General Fund Revenue	2025 Budget	2025 YTD Amount	2026 Budget	2026 YTD Amount	2027 Budget	
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R 101-31030 Mobile Home Tax	\$800.00	\$1,066.56	\$800.00	\$132.48	\$800.00	
R 101-31900 Penalties and Interest DelTax	\$1,000.00	\$3,312.86	\$1,000.00	\$70.91	\$1,000.00	
R 101-31050 Tax Increments	\$0.00	\$338.39	\$1,000.00	\$2,088.39	\$0.00	
R 101-32000 Licenses and Permits	\$3,500.00	\$570.00	\$10,000.00	\$12,923.24	\$3,500.00	
R 101-32240 Animal Licenses	\$0.00	\$20.00	\$125.00	\$0.00	\$0.00	
R 101-33100 Federal Grants and Aids	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
R 101-33130 CDPS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
R 101-33400 State Grants and Aids	\$21,871.00	\$30,310.00	\$37,286.00	\$15,842.50	\$16,160.00	
R 101-33401 Local Government Aid	\$323,855.00	\$323,855.00	\$324,587.00	\$162,293.50	\$325,753.00	
R 101-33403 Market Value Credit-MH	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
R 101-33404 PEPA 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	\$89.66	\$0.00	\$0.00	\$0.00	
R 101-33416 Police Training Reimbursement	\$1,200.00	\$0.00	\$1,200.00	\$0.00	\$0.00	
R 101-33423 State Police Aid	\$13,000.00	\$12,703.64	\$13,000.00	\$0.00	\$0.00	
R 101-33424 State Fire Aid	\$19,000.00	\$33,695.94	\$19,000.00	\$0.00	\$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	\$58,000.00	\$835,786.41	\$60,000.00	\$54,831.79	\$60,000.00	
R 101-34103 Zoning and Subdivision Fees	\$0.00	\$0.00	\$0.00	\$25.00	\$0.00	
R 101-34108 Admin Charges to Other Funds	\$0.00	\$50.00	\$0.00	\$0.00	\$0.00	
R 101-34110 Sale of Property	\$102,357.46	\$102,357.45	\$105,943.34	\$106,139.81	\$103,531.90	
R 101-34202 Fire Protection Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
R 101-34781 Reservation Fees	\$200.00	\$60.00	\$200.00	\$764.41	\$200.00	
R 101-35000 Fines and Forfeits	\$100.00	\$0.00	\$100.00	\$0.00	\$0.00	
R 101-35102 Parking Fines	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
R 101-36100 Special Assessments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
R 101-36102 Penalties and Interest	\$0.00	\$30.00	\$0.00	\$0.00	\$0.00	
R 101-36200 Miscellaneous Revenues	\$1,000.00	\$434.35	\$1,000.00	\$364.03	\$1,000.00	
R 101-36210 Interest Earnings	\$1,500.00	\$14,996.43	\$3,000.00	\$10,125.48	\$3,000.00	
R 101-36220 Other Rents and Royalties	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
R 101-36230 Contributions and Donations	\$0.00	\$6.00	\$0.00	\$0.00	\$0.00	
R 101-36231 Community Development Grants	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
R 101-36240 Reimbursements	\$8,554.00	\$17,863.71	\$9,000.00	\$849.64	\$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	\$289.11	\$0.00	\$0.00	\$0.00	
R 101-39203 Transfer from Other Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
R 101-39204 Interfund Transfer	\$0.00	\$10,000.00	\$18,000.00	\$0.00	\$0.00	
R 101-39269 Transfer from Licor Fund	\$65,000.00	\$65,000.00	\$60,000.00	\$40,000.00	\$60,000.00	
R 101-39282 Transfer fm Debt Service Fund	\$0.00	\$195.23	\$0.00	\$0.00	\$0.00	
R 101-39300 Proceeds-Gen Long-term Debt	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
R 101-39320 Inception-Capital Lease Agmt	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
R 101-39331 Insurance Proceeds	\$0.00	\$1,875.93	\$0.00	\$0.00	\$0.00	
	\$997,363.46	\$1,831,697.15	\$1,044,934.34	\$621,252.03	\$602,944.90	

General Fund Expenditure Total:	2027 Budget	% +/-	2026	YTD 2026 Actual	2026 Budget
Administration & Transfer for Cemetery	\$266,765.00	11.32%	\$169,308.88	\$239,642.06	
License Center	\$65,176.00	3.07%	\$37,983.74	\$63,233.69	
Police	\$202,733.00	-7.13%	\$37,859.90	\$218,289.61	
Fire	\$120,654.00	-2.79%	\$49,692.68	\$124,118.19	
Streets	\$265,243.00	4.00%	\$109,774.31	\$255,030.87	
Parks	\$50,655.00	10.28%	\$21,321.28	\$45,934.65	
Library	\$32,377.00	0.86%	\$15,050.35	\$32,101.81	
Buildings	\$16,484.00	-0.72%	\$9,981.67	\$16,603.61	
Street Lighting	\$25,500.00	6.25%	\$8,322.84	\$24,000.00	
Planning & Zoning	\$3,000.00	-70.00%	\$14,839.65	\$10,000.00	
City Council	\$14,403.00	2.90%	\$1,215.00	\$13,997.68	
	\$1,062,988.00	1.92%	\$475,396.30	\$1,042,952.17	

\$460,044	tax levy need
\$61,500.00	less 2025 surplus
\$398,544	net tax levy

Updated 9/21/26

Police Department Budgeted Expenditures for 2026

	2026 Budget	2026 Expenditures	2026 Balance	2027 Budget	
E 101-42110-101	Full-Time Employees Regular	\$68,001.57	\$56,601.57	\$0.00	
E 101-42110-102	Full-Time Employees Overtime	\$4,000.00	\$4,000.00	\$0.00	Payroll
E 101-42110-103	Part-Time Employees	\$29,973.00	\$3,493.72	\$26,479.28	Operating
E 101-42110-121	PEBA	\$17,940.27	\$2,636.19	\$15,304.08	Equipment
E 101-42110-122	FICA	\$1,469.68	\$216.36	\$1,253.32	
E 101-42110-131	Employer Paid Health	\$26,730.68	\$8,343.45	\$18,387.23	\$218,289.61
E 101-42110-135	Employer Paid Leave - MN	\$891.95	\$131.07	\$0.00	1 Fte
E 101-42110-205	Heating Fuel	\$2,000.00	\$1,099.14	\$900.86	
E 101-42110-206	Electricity	\$2,500.00	\$1,803.85	\$696.15	
E 101-42110-208	Training and Instruction	\$2,000.00	\$0.00	\$2,000.00	
E 101-42110-209	Other Office Supplies	\$500.00	\$0.00	\$500.00	
E 101-42110-210	Operating Supplies (GENERAL)	\$1,500.00	\$346.81	\$1,153.19	
E 101-42110-212	Motor Fuels	\$6,000.00	\$353.47	\$5,646.53	
E 101-42110-213	Lubricants and Additives	\$0.00	\$0.00	\$0.00	
E 101-42110-222	Tires	\$2,000.00	\$518.32	\$1,481.68	
E 101-42110-223	Building Repair Supplies	\$0.00	\$0.00	\$0.00	
E 101-42110-230	Equipment	\$2,200.00	\$0.00	\$2,200.00	
E 101-42110-233	Uniforms	\$2,750.00	\$0.00	\$2,750.00	
E 101-42110-302	Architect Fees	\$0.00	\$0.00	\$0.00	
E 101-42110-304	Legal Fees	\$0.00	\$0.00	\$0.00	
e 101-42110-309	Construction Services - PWPS Facility	\$0.00	\$0.00	\$0.00	
E 101-42110-310	Other Professional Service	\$0.00	\$0.00	\$0.00	
E 101-42110-305	Medical Fees	\$750.00	\$0.00	\$750.00	
E 101-42110-321	Telephone	\$2,550.00	\$1,430.55	\$1,119.45	charges for service County est.
E 101-42110-322	Postage	\$150.00	\$0.00	\$150.00	PBC only no Verizon
E 101-42110-327	Internet Access	\$200.00	\$112.00	\$88.00	
E 101-42110-331	Travel Expenses	\$500.00	\$0.00	\$500.00	PBC
E 101-42110-351	Legal Notices Publishing	\$0.00	\$0.00	\$0.00	
E 101-42110-361	General Liability Ins	\$2,877.74	\$1,459.14	\$1,418.60	
E 101-42110-362	Property Ins	\$5,586.84	\$2,474.00	\$3,112.84	increase 7%
E 101-42110-363	Automotive Ins	\$3,050.30	\$1,543.50	\$1,506.80	increase 5%
E 101-42110-366	Workers Compensation Insurance	\$14,269.06	\$4,514.54	\$9,754.52	increase 10%
E 101-42110-384	Refuse/Garbage Disposal	\$200.00	\$0.00	\$200.00	increase 5%
E 101-42110-401	Repairs/Maint Buildings	\$1,500.00	\$0.00	\$1,500.00	
E 101-42110-404	Repairs/Maint Machinery/Equip	\$2,500.00	\$791.97	\$1,708.03	
E 101-42110-420	Tower Lease	\$500.00	\$0.00	\$500.00	
E 101-42110-425	Depreciation	\$10,000.00	\$0.00	\$10,000.00	
E 101-42110-433	Dues and Subscriptions	\$800.00	\$225.00	\$575.00	
E 101-42110-436	Towing Charges	\$500.00	\$0.00	\$500.00	
E 101-42110-437	Bad Debt Expense	\$0.00	\$0.00	\$0.00	
E 101-42110-550	Motor Vehicles	\$0.00	\$0.00	\$0.00	
E 101-42110-580	Other Equipment <i>Copier Lease</i>	\$1,898.52	\$1,269.58	\$628.94	
		\$218,289.61	\$44,162.66	\$174,126.95	Marco Year 4
				\$202,731.38	

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.

027 Department:

budget for contract with Beltrami County Charges for Services
budget for building operations: heating, electrical, insurance, phone, internet, Marco

2027 GO BONDS - *Updated 9/21/2026*
 Budgeting 2027 P/I Payments
 Utilizing 2026 Special Assessments

	Principle Payments	Interest	Specials (uses Dec 25, Jan, 26 & June 26)	Property Tax	Revenue	P & I
Intra Loan (325)	\$5,974.24	\$413.80	\$3,611.77	\$0.00	\$0.00	\$6,579.68
Revenue GO (601)	\$50,000.00	\$11,475.00	\$0.00	\$0.00	\$64,475.00	\$64,548.75
Revenue GO (320)	\$5,000.00	\$1,360.00	\$11,627.23	\$0.00	\$0.00	\$6,550.80
Go Bond 2023A USDA (381)	\$27,737.12	\$35,446.44	\$0.00	\$23,829.89	\$41,249.18	\$65,079.07
Go Bond 2023B USDA (382)	\$5,909.68	\$11,774.48	\$0.00	\$10,391.74	\$7,822.94	\$18,214.68
Go Bond 2026A Sewer Disposal System	\$0.00	\$35,681.25	\$0.00	NOT INCLUDED 2027		
Revenue 2021A Go Bond (609)	\$30,000.00	\$9,355.00	\$0.00	\$0.00	\$41,322.75	\$41,322.75
USDA Loan#09 Skid Steer (352)	\$3,406.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,406.00
Go Equipment Bond 2024A - PW (331)	\$24,000.00	\$7,245.00	\$0.00	\$32,807.25	\$0.00	\$32,807.25
Intra Loan Shed (613)	\$5,000.00	\$0.00	\$0.00	\$0.00	\$5,000.00	\$5,000.00
Intra Loan Shed (613)	\$924.76	\$193.24	\$0.00	\$0.00	\$1,118.00	\$1,118.00
Internal Loan Rough Mower (613)	\$3,502.63	\$148.11	\$0.00	\$0.00	\$3,650.74	\$3,650.74
2025A Go Equipment Certificate - Fire (341)	\$30,000.00	\$15,660.00	\$0.00	\$0.00	\$47,943.00	\$47,943.00
Blackduck HRA Levy				\$8,916		

Demolition Revolving Loan Debt	\$11,950.54	\$2,485.46	\$0.00	\$0.00	\$15,157.80	\$15,157.80
Totals	\$203,404.97	\$131,237.78	\$15,239.00	\$75,945.05	\$224,739.41	\$311,378.52

General Fund \$398,544.00

Levy: \$47,4489.05

7.1% assumes surplus of \$61,500 from 2025

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	\$403,703.74 Certified
2025	\$430,981.05 Certified
2026	\$443,156.65 Certified
2027	\$474,489.05 Proposed

Bond Maturity Dates:	Description:	Balance After 2027 Payments:
2/1/2035	Water Tower (601)	\$450,000.00
8/20/2046	Water (Main & Summit) (320)	\$131,000.00
2/1/2029	Frontage/Pine Ave (325)	\$9,301.64
3/1/2031	2020 Golf Cart Shed (613)	\$4,973.03
3/1/2031	2020 Golf Cart Shed (613)	\$15,000.00
2/1/2042	2021 Go Bond (609)	\$500,000.00
2/1/2031	USDA Loan #09 Skid Steer (318)	\$10,218.00
2/1/2032	2024A Go Equipment Cert. Streets (331)	\$138,000.00
2/1/2028	2022 Golf Rough Mower (613)	\$1,915.79
8/1/2063	Go Bond 2023A USDA (101, 601, 602)	\$1,547,659.88
8/1/2063	Go Bond 2023B USDA (101, 601, 602)	\$288,676.32
8/15/2036	Demolition Revolving Loan Fund (250)	\$115,294.99
2/1/2036	2025A Go Equipment Certificate - Fire (341)	\$333,000.00
		\$3,545,039.65

Total Liquor Debt:	\$500,000.00
Total Water Debt:	\$581,000.00
Total Golf Debt:	\$21,888.82
Total Sewer Debt:	\$0.00
Total General Fund Debt:	\$490,519.64

PW/PS Facility Debt:	\$1,836,336.20
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City of Blackduck Sample Property Tax (includes homestead exclusion) for Proposed Budget(s) - ~~proposed~~

City of Blackduck	2025 Total Net Tax Capacity: \$448,979,000	Levy: General Revenue \$376,346,000 Blackduck HRA Levy \$80,193,000 2014A Dwp-Sys Bond \$9,386,622 2023A USDA Bond \$2,829,900 2024B USDA bond \$4,067,700 2024C Lqapn Certificate \$2,572,222 2024D Lqapn Certificate \$2,289,800	\$430,981,077 \$430,984,077 96%	Estimated Market Value: \$100,000,000 Homestead Exclusion: \$95,000,000 1st 95,000 of EMV: 40% \$38,000 Remainder \$5,000 9% \$450 Homestead Exclusion: \$37,550 Taxable Market Value \$62,450 Homestead Class Rate 1% Net Tax Capacity \$625	City of Blackduck Tax \$599
City of Blackduck	2024 Total Net Tax Capacity: \$452,212,000	Levy: General Revenue \$345,870,000 2009 Refunding \$16,084,619 Blackduck HRA Levy \$80,022,000 2014A Dwp-Sys Bond \$8,932,220 2023A USDA Bond \$2,829,900 2024B USDA Bond \$4,067,700	\$405,703,517 \$405,703,517 90%	Estimated Market Value: \$100,000,000 Homestead Exclusion: \$76,000,000 1st 76,000 of EMV: 40% \$30,400 Remainder \$24,000 9% \$2,160 Homestead Exclusion: \$28,240 Taxable Market Value \$71,760 Homestead Class Rate 1% Net Tax Capacity \$718	City of Blackduck Tax \$647
City of Blackduck	2023 Total Net Tax Capacity: \$407,306,000	Levy: General Revenue \$318,564,000 2009 Refunding \$17,426,722 Blackduck HRA Levy \$7,401,000 2014A Dwp-Sys Bond \$9,116,388 2012 Ge Bond Golf \$10,683,000 2016 Ge Bond Golf \$1,003,875	\$373,941,825 \$373,941,825 92%	Estimated Market Value: \$100,000,000 Homestead Exclusion: \$76,000,000 1st 76,000 of EMV: 40% \$30,400 Remainder \$24,000 9% \$2,160 Homestead Exclusion: \$28,240 Taxable Market Value \$71,760 Homestead Class Rate 1% Net Tax Capacity \$718	City of Blackduck Tax \$659
City of Blackduck	2026 Total Net Tax Capacity: \$408,289,000	Levy: General Revenue \$377,393,000 Blackduck HRA Levy \$8,255,000 2023A USDA Bond \$3,829,900 \$4,106,700 2024B Lqapn Certificate \$2,572,222 2024C Lqapn Certificate \$2,289,800	\$443,166,877 \$443,166,877 109%	Estimated Market Value: \$100,000,000 Homestead Exclusion: \$95,000,000 1st 95,000 of EMV: 40% \$38,000 Remainder \$5,000 9% \$450 Homestead Exclusion: \$37,550 Taxable Market Value \$62,450 Homestead Class Rate 1% Net Tax Capacity \$625	City of Blackduck Tax \$678
City of Blackduck	2027 Total Net Tax Capacity: \$455,072,000	Levy: General Revenue \$398,544,000 Blackduck HRA Levy \$8,916,000 2023A USDA Bond \$3,829,900 \$4,101,744 2024B Lqapn Certificate \$2,807,255	\$474,488,939 \$474,488,939 104%	Estimated Market Value: \$100,000,000 Homestead Exclusion: \$95,000,000 1st 95,000 of EMV: 40% \$38,000 Remainder \$5,000 9% \$450 Homestead Exclusion: \$37,550 Taxable Market Value \$62,450 Homestead Class Rate 1% Net Tax Capacity \$625	City of Blackduck Tax \$683

August 12, 2026



City of Blackduck
8 Summit Ave NE
Blackduck, MN 56630

Attn: Christina Regas, City Administrator

Subject: Proposal – Geotechnical Exploration and Review
Proposed Blackduck Lift Station
Blackduck, Minnesota

American Engineering Testing (AET) is pleased to submit a proposal for the geotechnical exploration, and review for use in the planning and development of the proposed Lift Station project in Blackduck, Minnesota. Our proposal is based on our email correspondence with Widseth on August 11, 2026. In this proposal, we present our understanding of the project, an outline of the scope of services we are to provide, and the lump sum fee for our services.

PROJECT INFORMATION

Project Description

We understand the project will include construction of a new lift station located just north of the intersection of CSAH 47 and CSAH 39 in Blackduck, Minnesota. We anticipate the structure will consist of precast concrete construction supported upon standard mat foundations.

Site Field Exploration

Based on the information provided, we propose the following scope of services:

- We will advance one (1) boring to a depth of 30 feet below grade in the proposed lift station footprint, one (1) boring to a depth of 20 feet below grade and one (1) boring to a depth of 14 feet below grade in the proposed pipe path. The borings will be advanced with hollow stem auger (HSA) borings using a truck- or track-mounted geotechnical drill rig. The boreholes will be backfilled in accordance with local regulations.
- We will install one (1) temporary monitoring well at the lift station location at commencement of drilling, and check water levels at end of the day. The temporary well will be removed and abandoned in accordance with local regulations.

We assume existing grounds are relatively level with minimal, if any, obstruction which would prevent direct access to the proposed boring locations by our track mounted drill. We also assume that there will be no obstructions negating site access such as trees, brush, overhead power lines or other obstructions limiting equipment access. Finally, we assume the geotechnical exploration will be performed during a period lacking inclement weather.

3095 42nd Street N. | Fargo, ND 58102
830 S. 48th Street | Grand Forks, ND 58201
Phone Office: 701-232-1822 | teamAET.com | AA/EEO

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Before we drill, we will contact Gopher State One Call to locate public underground utilities. Gopher State One Call does not locate private underground utilities or structures. Examples of private utilities include, but are not limited to, propane lines, sewer laterals, sprinkler systems, site lighting, and electric and data lines between buildings. The client/property owner(s) are responsible for locating all private underground utilities and structures. Please provide us with any maps, plans, and records showing the location of all private utilities and structures.

We can provide you with names and contact information for private utility locators. These companies usually charge a fee for their services. Also, please note that private locators cannot guarantee that all private utilities will be located. For the private locator to be accurate and effective, the property owner must provide maps, plans and records showing the location of all private utilities and structures. The client/property owner must also provide a knowledgeable site representative to meet with the private locator and AET personnel.

AET shall be entitled to rely upon the accuracy of all location information supplied by any source. We will not be responsible for any damages to underground utilities or structures not located or incorrectly identified by the property owner, any maps, plans or records, or public or private utility locator providers. This is particularly important as the overall planning of the project develops, evolves and progresses.

We will drill the borings using hollow stem augers, and sampling by split-barrel sampler and thin wall tube methods (ASTM D1586 & D1587). Our crew will keep field logs noting the methods of drilling and sampling, the Standard Penetration Values (N-values, "blows per foot"), preliminary soil classification, and observed groundwater levels. We will collect samples at 2½-foot intervals to 20 feet, then at 5-foot interval thereafter to the planned termination depths. Representative portions of recovered samples will be collected in sample jars to prevent moisture loss and submitted to our laboratory for review, testing, and final classification.

We will backfill the boreholes to comply with State requirements. Even after backfilling, some sloughing of the backfill may occur, resulting in a potential tripping hazard. We assume that the property owner will backfill and repair any boreholes that may slough after our exploration is complete. AET cannot accept any liability associated with injury or loss after we leave the site.

Laboratory Testing

We will initiate routine laboratory testing by reviewing each recovered soil sample to assess the major and minor soil components, while also noting the color, degree of saturation, and lenses or seams in the samples. Laboratory testing may include natural moisture contents and unit weight and No. 200 washes of native soils.

On completion of testing, we will visually/manually classify each sample on the basis of texture and plasticity in accordance with the Unified Soil Classification System and prepare the boring logs.

Geotechnical Reports

We will prepare a report for each site in which we will present logs of the test borings, laboratory test results, a review of engineering properties of the on-site soils, and our geotechnical engineering opinions and recommendations. We anticipate the following geotechnical design areas will be evaluated.

- Earthwork for Foundations and Slabs
 - Site preparation
 - Excavation characteristics
 - Structural fill criteria
 - Required compaction and moisture conditioning
 - Wet weather construction
 - Cold weather construction
 - Suitability of the on-site soils for use as subgrade
- Trenching
 - Backfill and compaction
 - Dewatering recommendations
- Typical Shallow Foundation Design
 - Suitable foundation types
 - Allowable foundation bearing pressure
 - Total and differential settlement estimates
 - Lateral foundation base sliding friction coefficients
 - Frost depth
- Concrete Slabs-on-grade
 - Minimum slab support section
 - Modulus of subgrade reaction
 - Vapor retarder use
- Lateral Earth Pressure Considerations
 - Static equivalent fluid pressures
- Drainage Recommendations
 - Surface drainage
 - Foundation/subsurface drainage
- Additional Recommended Services
 - Geotechnical design continuity
 - Plan and specification review
 - Geotechnical observation during construction

Recommendations will include earthwork considerations, directional boring concerns, utility trenching, shallow foundations, concrete slabs-on-grade, lateral earth pressure considerations, and drainage considerations.

SCHEDULE AND FEES

Weather and site access permitting, AET anticipates our field work can be scheduled approximately 4 weeks from receiving an authorization to proceed, provided weather does not cause delays. The geotechnical reports will be issued approximately 2-3 weeks after completion of site work.

Our fees for the scope of services described above for the Lift Station will be charged on a ***lump sum basis of \$9,100***. Our fees for additional drilling will be invoiced at \$28 per foot, to a maximum of 50-foot depth, and \$32 per foot thereafter. Please note, our fees will be in effect for thirty (30) days after issuance of this proposal, after which they will be subject to review and adjustment where necessary. Should subsurface conditions warrant a change in scope, i.e., additional services such as more exploration or laboratory testing, we will request any fee changes prior to exceeding the proposed budget.

TERMS AND CONDITIONS

All AET Services are provided subject to the Terms and Conditions set forth in the enclosed "Environmental/Geotechnical Service Agreement — Terms and Conditions," which, upon acceptance of this proposal, are binding upon you as the Client requesting Services, and your successors, assignees, joint ventures and third-party beneficiaries. Please be advised that additional insured status is granted upon acceptance of the proposal.



ACCEPTANCE

AET requests written acceptance of this proposal in the Proposal Acceptance box below, but the following actions shall constitute your acceptance of this proposal together with the Terms and Conditions and Amendments: 1) issuing an authorizing purchase order for any of the Services described above, 2) authorizing AET's presence on site, or 3) written or electronic notification for AET to proceed with any of the Services described in this proposal. Please indicate your acceptance of this proposal by signing below and returning a copy to us. When you accept this proposal, you represent that you are authorized to accept on behalf of the Client.

CLOSING

AET appreciates the opportunity to provide this service for you and we look forward to working with you on this project. If you have questions or need additional information, please contact us.

Sincerely,
American Engineering Testing, Inc.

A handwritten signature in black ink, appearing to read 'Mark Blixt'.

Mark Blixt, PE
Geotechnical Engineer

Josh Holmes, PE
Principal Engineer

Attachments: Environmental/Geotechnical Service Agreement – Terms and Conditions
Certificate of Insurance
W9

ACCEPTANCE AND AUTHORIZATION:

SIGNATURE: _____
PRINTED NAME: _____
COMPANY: _____
ADDRESS: _____
PHONE NUMBER AND EMAIL: _____
DATE: _____

INVOICING INFORMATION (Provide Company AP Department Information, if present.)

AP CONTACT NAME: _____
BILLING/MAILING ADDRESS: _____
AP PHONE NUMBER AND INVOICE EMAIL: _____
P.O. NO./ PROJECT NO.: _____

SECTION 1 - RESPONSIBILITIES

1.1 – This Service Agreement – Terms and Conditions ("terms and conditions") is applicable to all services ("Services") provided by American Engineering Testing, Inc. (AET). As used herein "Services" refer to the scope of Services described in the proposal submitted by AET to Client. The proposal, these terms and conditions and any appendices attached hereto shall comprise the agreement ("Agreement") between AET and Client for Services described in the proposal and are binding upon the Client, its successors, assignees, joint ventures and third-party beneficiaries. **AET requests written acceptance of the Agreement, but the following actions shall also constitute Client's acceptance of the Agreement: 1) issuing an authorizing purchase order, task order, service order, or any other documentation for any of the Services, 2) authorizing AET's presence on site, or 3) written or electronic notification for AET to proceed with any of the Services.** Issuance of a purchase order, task order or service order by Client which contains separate terms and conditions will not take precedence or modify the terms and conditions contained in this Service Agreement AND THE TERMS AND CONDITIONS OF THIS SERVICE AGREEMENT AND ANY CORRESPONDING PROPOSAL ISSUED BY AET SHALL GOVERN UNLESS AUTHORIZED IN WRITING IN ADVANCE BY AET.

1.2 – Prior to AET performing Services, Client will provide AET with all information that may affect the cost, progress, safety and performance of the Services. This includes, but is not limited to, information on proposed and existing construction, all pertinent sections of contracts between Client and their client and/or Owner which contain flow-down provisions to AET, if they are included, site safety plans or other documents which may control or affect AET's Services. If new information becomes available or changes are made during AET's Services, Client will provide such information to AET in a timely manner. Failure of Client to timely notify AET of changes to the project including, but not limited to, location, elevation, loading, or configuration of the structure or improvement will constitute a release of any liability of AET. Client will provide a representative for timely answers to project-related questions by AET.

1.3 – AET observes and tests earthwork and other construction operations and materials, and may provide opinions, conclusions and recommendations regarding the same. However, AET's Services do not relieve the contractors of their contractual responsibility to perform their work in accordance with approved plans, specifications and building code requirements.

1.4 – AET personnel do not have authority to accept, reject, direct or otherwise approve the work of the contractor. AET cannot stop work or waive or alter the requirements of the project documents. Any authority given to AET by Client must be in writing prior to the start of Services.

1.5 – AET does not perform construction management, general contracting or surveying services and our involvement with the project does not constitute any assumption of those responsibilities.

1.6 – Services performed by AET often include sampling at specific locations. Client acknowledges the limitations inherent in sampling. Variations in conditions occur between and beyond sampled/tested locations. The passage of time, natural occurrences and direct or indirect human activities at the site or distant from it may alter the actual conditions. Client assumes all risks associated with such variations.

1.7 – AET is not responsible for interpretations or modifications of AET's recommendations by other persons.

1.8 – Should change in conditions be alleged, Client agrees to notify AET before evidence of alleged change is no longer accessible for evaluation.

1.9 – Test borings and/or cone penetration test soundings to a proper depth below foundation grade and the base of suitable bearing soils are recommended to explore the deeper unseen soil and ground water conditions. Judgments made by AET personnel regarding the suitability of materials and ground water conditions below the bottom of an excavation are limited if sufficiently deep test borings/soundings are not provided by the Client prior to our observations and judgments. AET's opinions, conclusions and recommendations are qualified to that extent.

1.10 – Pricing in the proposal assumes use of these terms and conditions. AET reserves the right to amend pricing if Client requests modifications to the Agreement or use of Client's alternate contract format. Any contract amendments made after Client has authorized the Services shall be applicable only to Services performed after the effective date of such amendment. The proposal and these terms and conditions, including terms of payment, shall apply to all Services performed prior to the effective date of such amendment.

1.11 – The AET proposal accompanying these terms and conditions is valid for thirty (30) days after the proposal issuance date to the Client. Any attempt to authorize Services after the expiration date is subject to AET's right to revise the proposal as necessary.

SECTION 2 – ON CALL SERVICES

2.1 – If AET's Services are performed on an on-call basis at the direction of the Client or its authorized representatives, Client acknowledges the inherent limitations associated with performing engineering judgments and testing Services on an on-call basis, including without limitation, the inability to completely evaluate, document or judge work and conditions not directly observed or tested by AET. AET's opinions, conclusions, and recommendations are qualified to the extent of those limitations.

2.2 – Density tests of fill soils represent conditions only at the locations and elevations tested and do not necessarily represent conditions laterally, above or below. AET can only provide judgments regarding the engineered fill system to adequately support the design construction loadings by monitoring the filling process on a continuous basis for consistency of soil type, moisture content, lift thickness, and compaction effort.

2.3 – AET requires a minimum of 24 hours' notice of the need for Services. AET will not be liable for claims, damages, or delays related to failure of Client to provide adequate advance notice to AET.

SECTION 3 - SAFETY

3.1 – Client shall inform AET of any known or suspected hazardous materials or unsafe conditions at the site. Client or its authorized representative(s) is responsible for the safety of the jobsite. If, during the course of AET's Services, such materials or conditions are discovered, AET reserves the right to take measures to protect AET personnel and equipment or to immediately terminate Services. Client shall be responsible for payment of such additional protection costs.

3.2 – AET shall only be responsible for safety of AET employees at the site; the safety of all others shall be Client's or other persons' responsibility.

SECTION 4 - SAMPLES

4.1 – Client shall inform AET of any known or suspected hazardous materials prior to submittal to AET. All samples obtained by or submitted to AET remain the property of the Client during and after the Services. Any known or suspected hazardous material samples will be returned to the Client at AET's discretion.

4.2 - Non-hazardous samples will be held for thirty (30) days and then discarded unless, within thirty (30) days of the report date, the Client requests in writing that AET store or ship the samples. Storage and shipping costs shall be borne solely by Client.

SECTION 5 - PROJECT RECORDS

The original project records prepared by AET will remain the property of AET. AET shall retain these original records for a minimum of three years following submission of the report, during which period the project records can be made available to Client at AET's office at reasonable times.

SECTION 6 - STANDARD OF CARE

AET performs its Services consistent with the level of care and skill normally performed by other firms in the profession at the time of this service and in this geographic area, under similar budgetary constraints.

SECTION 7 - INSURANCE

AET maintains insurance with coverage and minimum limits shown below. AET will furnish certificates of insurance to Client upon request.

7.1 -

Workers' Compensation Employer's Liability	Statutory Limits \$100,000 each accident \$500,000 disease policy limit \$100,000 disease each employee
Commercial General Liability	\$1,000,000 each occurrence \$1,000,000 aggregate
Automobile Liability	\$1,000,000 each accident
Professional/Pollution Liability Insurance	\$1,000,000 per claim \$1,000,000 aggregate

7.2 - Commercial General Liability insurance will include coverage for Products/Completed Operations extending one (1) year after completion of AET's Services as outlined in our proposal, Property Damage, Personal Injury, and Contractual Liability coverage applicable to AET's indemnity obligations under this Agreement.

7.3 - Automobile Liability insurance shall include coverage for all owned, hired and non-owned automobiles.

7.4 - Professional/Pollution Liability Insurance is written on a claims-made basis and coverage will be maintained for one (1) year after completion of AET's Services as outlined in our proposal. Renewal policies during this period shall maintain the same retroactive date.

7.5 - **To the extent permitted by applicable state law, and upon Client's signing of the proposal, which includes these Terms and Conditions, and return of the same to AET, or Client provided forms of acceptance as defined in Section 1.1; Client and Owner shall be named an "additional insured" on AET's Commercial General Liability Policy (Form CG D4 14, which includes blanket coverage for the Additional Insured on a Primary and Non-Contributory basis). Client and Owner shall also be named an "additional insured" on a Primary and Non-contributory basis on AET's Automobile Liability Policy (Form CA T4 74). Any other endorsement, coverage or policy requirement may result in additional charges.**

7.6 - AET will maintain insurance coverage required by this Agreement at its sole expense, provided such insurance is reasonably available, with insurance carriers licensed to do business in the state in which the project is located and having a current A.M. Best rating of no less than A minus (A-). Such insurance shall provide for thirty (30) days prior written notice to Client for notice of cancellation or material limitations for the policy or ten (10) days' notice for non-payment of premium.

7.7 - AET reserves the right to charge Client for AET's costs for additional coverage requirements unknown on the date of the proposal, e.g., coverage limits or policy modification including waiver of subrogation, additional insured endorsements and other project specific requirements.

SECTION 8 - DELAYS

If delays to AET's Services are caused by Client or Owner, other parties, strikes, natural causes, pandemic, weather, or other items beyond AET's control, a reasonable time extension for performance of the Services shall be granted, and AET shall receive an equitable fee adjustment.

SECTION 9- PAYMENT, INTEREST AND BREACH

9.1 - Invoices are due net thirty (30) days from the date of receipt of an undisputed invoice. Invoices will be paid without reductions for bond or retention. Client will inform AET of invoice questions or disagreements within fifteen (15) days of invoice date; unless so informed, invoices are deemed correct.

9.2 - Invoices remaining unpaid for sixty (60) days shall constitute a material breach of this Agreement, permitting AET, in its sole discretion and without limiting any other legal or equitable remedies for such breach, to terminate performance of this Agreement and be relieved of any associated duties to the Client or other persons. Further, AET may withhold from Client data and reports in AET's possession. If Client fails to cure such breach, all reports associated with the unpaid invoices shall immediately upon demand be returned to AET and Client may neither use nor rely upon such reports or the Services.

9.3 - AET reserves the right to pursue any unpaid invoice utilizing available remedies at law. AET explicitly reserves its Mechanic Lien or Bond Claim rights for nonpayment of an undisputed invoice. Client is responsible for paying AET expenses and attorney fees related to collection of past due invoices.

9.4 - AET reserves the right to charge a 2.5% fee on any payment made using a credit card or debit card.

SECTION 10 - CHANGE ORDERS

AET's proposal associated with this project may provide an estimated cost for the work. If the proposal amount is a time and material estimate, or if changes occur affecting the project scope, estimated quantities, project schedule or other unforeseen conditions, AET will communicate with Client and request a change order. However, nothing in this agreement shall be construed in any way as a waiver of payment by Client to AET for Services authorized under this agreement. Approval of a change order may be in writing, by electronic communication, or any directive for additional Services.

SECTION 11 - MEDIATION

11.1 - Except for enforcement of AET's rights to payment for Services rendered or to assert and/or enforce its lien rights, including without limitation assertion and enforcement of mechanic's lien rights and foreclosure of the same, Client and AET agree that any claim, dispute or other matter in question arising out of or related to this Agreement shall be subject to mediation as a condition precedent to arbitration or the institution of legal or equitable proceedings by either party; provided however that if either party fails to respond to a request for mediation within sixty (60) days, the party requesting mediation may without further notice, proceed to arbitration or the institution of legal or equitable proceedings.

11.2 - Mediation shall be in accordance with the Construction Industry Mediation Rules of the American Arbitration Association. Request for mediation shall be in writing and the parties shall share the mediator's fee and any filing fees equally and each party shall pay their own legal fees. The mediator shall be acceptable to both parties and shall have experience in commercial construction matters.

SECTION 12 - LITIGATION REIMBURSEMENT

Except for matters relating to non-payment of fees, which is governed by Section 10 hereof, payment of attorney's fees and costs associated with lawsuits or arbitration of disputes between AET and Client, which are dismissed or are judged substantially in either party's favor, shall be paid by the non-prevailing party. Applicable costs include, but are not limited to, attorney and expert witness fees, court costs, and other direct costs.

SECTION 13 - MUTUAL INDEMNIFICATION

13.1 - Subject to the limitations contained in Sections 14 and 17, AET agrees to indemnify Client from and against damages and costs to the extent caused by AET's negligent performance of the Services.

13.2 - Client agrees to indemnify AET from and against damages and costs to the extent caused by the intentional acts or negligence of the Client, Owner, Client's contractors and subcontractors or other third parties.

13.3 - If Client has an indemnity agreement with other persons or entities relating to the project for which AET's Services are performed, the Client shall include AET as an Additional Insured.

13.4 - AET's indemnification to the Client, including any indemnity required or implied by law, is limited solely to losses or damages caused by its failure to meet the standard of care and only to the extent of its negligence.

SECTION 14 - NON-SOLICITATION

Each party to this Agreement (a "Party") agrees that it will not encourage, induce, or actively solicit any employee of the other party to leave their employment for any reason, provided that neither Party is precluded from (a) hiring any such employee who has been terminated by a Party or its subsidiaries prior to commencement of employment discussions between a Party and such employee, or (b) soliciting any such employee by means of a general advertisement or through an employment agency that does not specifically pursue the employee, or (c) hiring employees or former employees of the other Party who contact the Party on its own accord. This Non-Solicitation provision shall be effective and enforceable for six (6) months following termination of this Agreement.

SECTION 15- MUTUAL WAIVER OF CONSEQUENTIAL DAMAGES

Except as specifically set forth herein and to the extent permitted by applicable law, Client and AET waive against each other, and each other's officers, directors, members, subcontractor, agents, assigns, successors, partners, and employees any and all claims for or entitlement to special, incidental, indirect, punitive, or consequential damages arising out of, resulting from, or in any way related to the Services provided by AET under this Agreement. This mutual waiver of consequential damages includes, but is not limited to, the following: loss of profits; loss of revenue; rental costs/expenses incurred; loss of income; loss of use of property, equipment, materials or services; loss of opportunity; loss of rent; loss of good will; loss of financing; loss of credit; diminution of value; loss of business and reputation; loss of management or employee productivity or the services of such persons; increased financing costs; cost of substitute facilities; cost of substitute goods/property/equipment; cost of substitute services; and/or cost of capital. This mutual waiver is applicable, without limitation, to all consequential damages due to either party's termination of this Agreement in accordance with the provisions of the Agreement and related documents and shall survive any such termination.

SECTION 16 - LIMITATION OF LIABILITY

To the fullest extent permitted by applicable law, the total aggregate liability of AET and its officers, directors, partners, employees, subcontractors, agents, and sub-consultants, to Client and/or Client's employees, officers, directors, members, agents, assigns, successors, or partners, or anyone claiming through Client, for any and all injuries, damages, claims, losses, or expenses (including attorney's fees and costs) arising out of, resulting from or in any way related to Services provided by AET from any cause or causes, including, but not limited to, its negligence, professional errors and omissions, strict liability, breach of contract, or breach of warranty shall not exceed the total compensation in excess of costs received by AET for Services or \$50,000, whichever is less. The limitation of liability set forth herein does not apply to claims arising solely out of or related to the willful or intentional acts of AET.

SECTION 17 - POSTING OF NOTICES ON EMPLOYEE RIGHTS

Effective June 21, 2010, prime contracts with a value of \$100,000 or more and signed by federal contractors on projects with any agency of the United States government must comply with 29 CFR Part 471, which requires physical posting of a notice to employees of their rights under Federal labor laws. The required notice may be found at 29 Code of Federal Regulations Part 471, Appendix A to Subpart A. The regulation also has a "flow-down" requirement for subcontractors under the prime agreement for subcontracts with a value of \$10,000 or more. AET requires strict compliance of its subcontractors working on federal contracts subject to this regulation. The regulation has specific requirements for location of posting and language(s) for the poster.

SECTION 18 - TERMINATION

After 7 days' written notice, either party may elect to terminate work for justifiable reasons. In this event, the Client shall pay AET for all Services performed, including demobilization and reporting costs to complete the Services.

SECTION 19 - SEVERABILITY

Any provisions of this Agreement later held to violate a law or regulation shall be deemed void, and all remaining provisions shall continue in force. However, Client and AET will in good faith attempt to replace an invalid or unenforceable provision with one that is valid and enforceable, and which comes as close as possible to expressing the intent of the original provision.

SECTION 20 - GOVERNING LAW

This Agreement shall be construed in accordance with the Laws of the State of Minnesota without regard to its conflicts of law provisions.

SECTION 21 - ENTIRE AGREEMENT

This Agreement, including these terms and conditions and attached proposal and appendices, is the entire agreement between AET and Client. Regardless of method of acceptance of this Agreement by the Client, this Agreement supersedes any written or oral agreements, including purchase/work orders or other Client agreements submitted to AET after the start of our Services. Any modifications to this Agreement must be mutually acceptable to both parties and accepted in writing. No considerations will be given to revisions to AET's terms and conditions or alternate contract format submitted by the Client as a condition for payment of AET's accrued Services.

SECTION 22 - SITE ACCESS, UNDERGROUND FACILITIES AND CONSTRUCTION STAKING (CONSTRUCTION)

22.1 - Client will furnish AET safe and legal site access.

22.2 - With the exception of public utilities which AET will contact state "call before you dig" notification centers (e.g. Gopher State One call in Minnesota), Client will mark or cause to be marked the location of all other underground utilities and structures (Facilities) that service or are located on the site. AET shall be entitled to rely upon the accuracy of all location information supplied by any source.

22.3 - Client shall hold harmless, indemnify and defend AET from all claims, damages, losses, fines, penalties and expenses (including attorney's fees) arising out of or related to the following: a) Facilities that are not shown or vary from the locations shown on any plans or drawings, b) Facilities that are not located by or vary from the locations marked by Client, governmental or quasi-governmental locator programs, or private utility locating services, or c) any other Facilities that are not disclosed or vary from locations provided by the Client. The obligation to defend AET shall be independent of the obligation to indemnify and hold harmless AET and shall be with independent counsel acceptable to AET.

22.4 - The location and elevation of a proposed structure or facility shall be staked (with offsets) and controlled by surveying or GPS equipment by others. AET's measurements are made in relation to that information. The reliability of any opinions, conclusions, and recommendations based on those measurements is strictly dependent on the accuracy of the staking or GPS information provided by others.

22.5 - During construction, observations and testing Services are based on the positioning of the formwork by the contractor or its subcontractor. AET will not be responsible for any errors or damages resulting from improper location or positioning of the formwork.

22.6 - Client acknowledges that in the normal course of its Services, AET may unavoidably alter existing site conditions or affect the environment in the area being studied. AET will take reasonable precautions to minimize alterations to the site or existing materials. Restoration of the site is the responsibility of the Client.

SECTION 23 UNDERGROUND UTILITIES AND STRUCTURES AND FACILITIES (GEOTECH)

23.1 - Public Utilities: AET's sole responsibility under this section will be to contact the state "call before you dig" notification center (e.g. Gopher State One Call in Minnesota), if such an entity exists, for location information of public utilities only. AET shall have no obligation to proceed with the work until Client has fully complied with all the requirements of this Section 23.

23.2 - Private Utilities and all other Equipment or Facilities: Client will mark or cause to be marked the location of all other Facilities, Equipment and/or Utilities that service or are located on the site including but not limited to private utilities. AET shall be entitled to rely upon the accuracy of all location information supplied by any source including the Client.

23.3 - Client acknowledges that location data may be incorrect or that some Facilities, Equipment or Utilities may not be capable of location and Client fully acknowledges and accepts this risk and waives any claims against AET for damages or claims arising out of or in any way related to incorrect locations of Utilities, Equipment or Facilities incapable of location.

23.4 - Client shall waive as against AET and further hold harmless, indemnify and defend AET from all claims, damages, losses, fines, penalties and expenses (including attorney's fees) by any third parties arising out of or related to the following: a) Facilities and utilities that are not shown or vary from the locations shown on any plans or drawings, b) Facilities and utilities that are not located by or vary from the locations marked by Client, governmental or quasi-governmental locator programs, or private utility locating services, or c) any other Facilities or utilities that are not disclosed or vary from locations provided by the Client. The obligation to defend AET shall be independent of the obligation to indemnify and hold harmless AET and shall be with independent counsel acceptable to AET.



CERTIFICATE OF LIABILITY INSURANCE

1/1/2027

DATE (MM/DD/YYYY)

12/17/2025

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 have ADDITIONAL INSURED provisions or 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 Lockton Companies, LLC DBA Lockton Insurance Brokers, LLC in CA CA license #0F15767 444 W. 47th St., Ste. 900 Kansas City MO 64112-1906 (816) 960-9000 kcasu@lockton.com		CONTACT NAME: PHONE (A/C, No, Ext): FAX (A/C, No): E-MAIL: ADDRESS:	
INSURED 1562985 AMERICAN ENGINEERING TESTING, INC. 550 CLEVELAND AVE. N ST. PAUL, MN 55114-1804		INSURER(S) AFFORDING COVERAGE INSURER A: The Phoenix Insurance Company 25623 INSURER B: Travelers Property Casualty Company of America 25674 INSURER C: Continental Casualty Company 20443 INSURER D: INSURER E: INSURER F:	

COVERAGES **CERTIFICATE NUMBER:** 22217726 **REVISION NUMBER:** XXXXXXXX

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	ADDITIONAL INSURED	SUBROGATION	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	☒ COMMERCIAL GENERAL LIABILITY ☐ CLAIMS-MADE ☒ OCCUR ☒ CONT. LIAB/XCU GEN'L AGGREGATE LIMIT APPLIES PER: ☒ POLICY ☐ PROJECT ☐ LOC OTHER:	N	N	P-630-0B963389-PHX-26	1/1/2026	1/1/2027	EACH OCCURRENCE \$ 2,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 1,000,000 MED EXP (Any one person) \$ 25,000 PERSONAL & ADV INJURY \$ 2,000,000 GENERAL AGGREGATE \$ 4,000,000 PRODUCTS - COMP/OP AGG \$ 4,000,000
B	☒ AUTOMOBILE LIABILITY ☒ ANY AUTO ☐ OWNED AUTOS ONLY ☐ SCHEDULED AUTOS ☐ HIRED AUTOS ONLY ☐ NON-OWNED AUTOS ONLY	N	N	810-B8961693-26-43-G	1/1/2026	1/1/2027	COMBINED SINGLE LIMIT (Ea accident) \$ 2,000,000 BODILY INJURY (Per person) \$ XXXXXXXX BODILY INJURY (Per accident) \$ XXXXXXXX PROPERTY DAMAGE (Per accident) \$ XXXXXXXX
B	☒ UMBRELLA LIAB ☒ OCCUR ☐ EXCESS LIAB ☐ CLAIMS-MADE DED RETENTION \$	N	N	CUP-C0212610-26-43	1/1/2026	1/1/2027	EACH OCCURRENCE \$ 5,000,000 AGGREGATE \$ 5,000,000
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N N	N/A	UB-B8969168-26-43-G	1/1/2026	1/1/2027	☒ PER STATUTE ☐ OTH-ER E.L. EACH ACCIDENT \$ 1,000,000 E.L. DISEASE - EA EMPLOYEE \$ 1,000,000 E.L. DISEASE - POLICY LIMIT \$ 1,000,000
C	PROFESSIONAL LIABILITY INCL. POLLUTION INCIDENT	N	N	ECH254066939	1/1/2026	1/1/2027	EACH CLAIM/AGGREGATE \$5,000,000/\$5,000,000

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

CERTIFICATE HOLDER

22217726
EVIDENCE OF INSURANCE

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

Joseph M. Amello

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**Request for Taxpayer
Identification Number and Certification**

Go to www.irs.gov/FormW9 for instructions and the latest information.

Give form to the
requester. Do not
send to the IRS.

Before you begin. For guidance related to the purpose of Form W-9, see *Purpose of Form*, below.

Print or type. See Specific Instructions on page 3.	1 Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and enter the business/disregarded entity's name on line 2.) AMERICAN ENGINEERING TESTING, INC.	
	2 Business name/disregarded entity name, if different from above.	
	3a Check the appropriate box for federal tax classification of the entity/individual whose name is entered on line 1. Check only one of the following seven boxes. ☐ Individual/sole proprietor ☐ C corporation ☒ S corporation ☐ Partnership ☐ Trust/estate ☐ LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership) Note: Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead check the appropriate box for the tax classification of its owner. ☐ Other (see instructions)	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from Foreign Account Tax Compliance Act (FATCA) reporting code (if any) _____ (Applies to accounts maintained outside the United States.)
	3b If on line 3a you checked "Partnership" or "Trust/estate," or checked "LLC" and entered "P" as its tax classification, and you are providing this form to a partnership, trust, or estate in which you have an ownership interest, check this box if you have any foreign partners, owners, or beneficiaries. See instructions ☐	
	5 Address (number, street, and apt. or suite no.). See instructions. 550 CLEVELAND AVENUE 6 City, state, and ZIP code ST. PAUL, MN 55114 7 List account number(s) here (optional)	Requester's name and address (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. See also *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number								
			-			-		
or								
Employer identification number								
4	1	-	0	9	7	7	5	2

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and, generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here	Signature of U.S. person <i>Phil Chwialkowski</i>	Date 1/1/2026
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General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/FormW9.

What's New

Line 3a has been modified to clarify how a disregarded entity completes this line. An LLC that is a disregarded entity should check the appropriate box for the tax classification of its owner. Otherwise, it should check the "LLC" box and enter its appropriate tax classification.

New line 3b has been added to this form. A flow-through entity is required to complete this line to indicate that it has direct or indirect foreign partners, owners, or beneficiaries when it provides the Form W-9 to another flow-through entity in which it has an ownership interest. This change is intended to provide a flow-through entity with information regarding the status of its indirect foreign partners, owners, or beneficiaries, so that it can satisfy any applicable reporting requirements. For example, a partnership that has any indirect foreign partners may be required to complete Schedules K-2 and K-3. See the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS is giving you this form because they



SENATE
STATE OF MINNESOTA
NINETY-FOURTH SESSION

S.F. No. 4298

(SENATE AUTHORS: MCEWEN, Maye Quade, Port, Marty and Clark)

DATE
03/09/2026

D-PG
6576

OFFICIAL STATUS
Introduction and first reading
Referred to Energy, Utilities, Environment, and Climate

- 1.1 A bill for an act
- 1.2 relating to energy; establishing a moratorium on new data centers; requiring the
- 1.3 Public Utility Commission to submit a report.
- 1.4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:
- 1.5 Section 1. **DATA CENTER MORATORIUM.**
- 1.6 (a) For the purpose of this section, "data center" has the meaning given in Minnesota
- 1.7 Statutes, sections 216B.02, subdivision 11. Data center includes a qualified large-scale data
- 1.8 center, as defined in section 297A.68, subdivision 42, paragraph (c).
- 1.9 (b) The state or a local government must not issue a permit, including a conditional use
- 1.10 permit, for a data center until one calendar year after the Public Utility Commission submits
- 1.11 a comprehensive report that assesses various possible scenarios for data center development
- 1.12 in Minnesota. The report must be submitted to the chairs and ranking minority members of
- 1.13 the legislative committees and divisions with jurisdiction over energy and environment no
- 1.14 later than July 1, 2027. If the report is not completed by July 1, 2027, the commission may
- 1.15 extend the submission date to no later than January 1, 2028.
- 1.16 (c) In addition to assessing various possible scenarios for data center development, the
- 1.17 report must:
- 1.18 (1) include findings with respect to:
- 1.19 (i) data center energy usage;
- 1.20 (ii) data center water usage;
- 1.21 (iii) data center metals usage;

- 2.1 (iv) localized impacts by data centers;
- 2.2 (v) data center impacts on federal- and state-listed species, and species of special concern;
- 2.3 and
- 2.4 (vi) data center impacts on Tribal Nations' treaty rights, resources, and cultural practices;
- 2.5 (2) analyze how and for what purpose data centers built in Minnesota are being used;
- 2.6 (3) analyze the economic impact data centers have at the local level. The analysis must
- 2.7 include the impact on:
- 2.8 (i) employment;
- 2.9 (ii) property taxes; and
- 2.10 (iii) economic activity;
- 2.11 (4) analyze the economic impact data centers have at the state level. The analysis must
- 2.12 include:
- 2.13 (i) the amount of income tax revenue generated from jobs created by data centers;
- 2.14 (ii) the amount of tax expenditures, as defined in section 270C.11, subdivision 6, provided
- 2.15 to data centers; and
- 2.16 (iii) other potential economic impacts;
- 2.17 (5) identify suitable locations for data centers that minimize disruption to residential
- 2.18 areas, limit the impacts on residential utility infrastructure, and ensure data centers are not
- 2.19 concentrated in one region. When considering suitable locations, the report must consider:
- 2.20 (i) whether existing infrastructure is available and suitable for data center use, in order
- 2.21 to eliminate the need to construct new infrastructure; and
- 2.22 (ii) the cumulative impacts on water use, noise, and light; and
- 2.23 (6) analyze other data center-related risks that are identified through no fewer than two
- 2.24 public comment periods.
- 2.25 (d) The commission must consult with Minnesota Tribal governments when creating
- 2.26 the report.
- 2.27 (e) A third-party contractor hired to develop the report must complete a conflict of
- 2.28 interest evaluation to ensure the contractor does not work for or receive funding from a data
- 2.29 center developer.
- 2.30 **EFFECTIVE DATE.** This section is effective the day following final enactment.