



AGENDA

Blackduck City Council Meeting

6:00 PM - Monday, September 28, 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. BLACKDUCK FORUM

Visitors may share their concerns with Council on any issue, which is not already on the agenda. Each person will have 3 minutes to speak. The Mayor reserves the right to limit an individual's presentation if it becomes redundant. The Mayor may also limit the number of individual presentations on any issue to accommodate the scheduled agenda items. All comments will be taken under advisement by the Council. No action will be taken at the time.

4. ADMINISTRATOR'S REPORT

- a. Council Consideration - City of Blackduck 2027 Proposed Budget Including City Debt Schedule 2 - 12
[General Fund budget highlights for council meeting 09282026](#)
[General Fund Budgets Revenue and Expenditures for 2027](#)
- b. Council Approval Needed - Resolution 2026-16 - Resolution approving proposed 2026 Tax Levy, Collectable in 2027 13 - 14
[2026-16 Resolution approving proposed 2026 Tax levy, collectable in 2027](#)
[Levy Blackduck City Proposed 2027](#)

5. ADJOURNMENT



SEPTEMBER 28, 2026 @ 6:00PM CITY HALL BLACKDUCK, MN

BLACKDUCK CITY COUNCIL MEETING NOTES TO COUNCIL

FY27 GENERAL FUND BUDGET OVERVIEW:

1. REVENUE:

- a. 2027 Property Tax Proposal includes the Levy at: \$456,990 (*increase of \$13,833 over 2026*) or a 3.1% increase over 2026
- b. 2027 Local Government Aid is confirmed @ \$325,753 (*increase of \$1,166 over 2026*)
- c. Contribution from Liquor Fund total to transfer = \$60,000
- d. Committee recommends use of 2025 surplus of \$61,500 to reduce levy total
- e. Committee recommends Police Restricted Fund Transfer of \$17,500 to reduce levy total

2. OPERATING BUDGETS: *Total operating increase over 2026 = \$20,037*

- a. Administration: *increase over 2026 11.32%*
- b. License Center: *increase over 2026 3.07%*
- c. Police: *decrease over 2026 -7.13%*
- d. Fire: *decrease over 2026 -2.79%*
- e. Streets: *increase over 2026 4.00%*
- f. Parks: *increase over 2026 10.28%*
- g. City Council: *increase over 2026 2.90%*
- h. Buildings & Planning: *decrease over 2026 -0.72%*
- i. Street Lighting: *increase over 2026 6.25%*
- j. Library: *increase over 2026 0.86%*

3. 2027 MUNICIPAL DEBT:

- a. Debt Obligation - \$75,945.05 *increase over 2026 of \$12,181*

4. 2027 TNT & MUNICIPAL MILL RATE:

- a. Municipal Net Tax Capacity - \$455,072 *increase over 2026 of \$46,783*
- b. Mill Rate – 100% *decrease over 2026*

General Fund Revenue

updated 9/22/26

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 101-33100 Federal Grants and Aids	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
R 101-33130 CDRE	\$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	\$324,753.00	
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	\$55,956.79	\$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	\$17,500.00	Police Reserve Funds
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	\$622,377.03	\$620,444.90	

General Fund Expenditure Total:	2027 Budget	% +/-	2026	YTD 2026 Actual	2026 Budget
Administration & Transfer for Cemetery	\$266,765.00	11.32%	\$231,731.93	\$239,642.06	
License Center	\$65,176.00	3.07%	\$47,959.89	\$63,233.69	
Police	\$202,733.00	-7.13%	\$44,882.88	\$218,289.61	
Fire	\$120,654.00	-2.79%	\$105,488.04	\$124,118.19	
Streets	\$265,243.00	4.00%	\$157,076.44	\$255,030.87	
Parks	\$50,655.00	10.28%	\$26,523.90	\$45,934.65	
Library	\$32,377.00	0.86%	\$15,894.81	\$32,101.81	
Buildings	\$16,484.00	-0.72%	\$18,640.80	\$16,603.61	
Street Lighting	\$25,500.00	6.25%	\$12,619.84	\$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	19.2%	\$676,913.18	\$1,042,952.17	

\$442,544	tax levy need
\$61,500.00	less 2025 surplus
\$381,044	net tax levy

2026 Blackduck Administration Department Budget vs Actual

updated 9/24/26

	2026 Budget	2026 Actual Expenditures	2026 Balance	2027 Budget	
E 101-41400-101 Full-Time Employees Regular	\$124,507.17	\$95,917.25	\$28,589.92	\$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	\$1,025.35	\$285.05	\$1,310.40	\$159,022.29 2026 budget
E 101-41400-121 PERA	\$9,338.04	\$7,257.73	\$2,080.31	\$9,937.84	
E 101-41400-122 FICA	\$9,524.80	\$7,267.53	\$2,257.27	\$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	\$854.83	\$240.83	\$1,161.16	
E 101-41400-200 Office Supplies (GENERAL)	\$2,000.00	\$668.52	\$1,331.48	\$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	\$188.30	\$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	\$1,118.79	\$2,881.21	\$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	\$1,000.00	\$18,500.00	\$19,500.00	
	\$239,642.06	\$229,731.93	\$9,910.13	\$264,764.61	

Budget meeting notes:

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

433 Dues & Subscriptions	2025	310 Professional Services	
Diligent - Icompass	\$2,653.00	Beltrami County Assessor	\$5,500.00
TimeValue software	\$35.00	TIF Fees to Ehlers	\$300.00
NWS Coop dues	\$111.00	Northern Consulting	\$3,000.00
Microsoft	\$112.68		\$8,800.00
Banyon Data	\$864.00		
MIS IT Support	\$840.00	321 Telephone	
PICORI Fees	\$50.00	Verizon	\$576.00
USPS PO Box	\$175.00	Cell Phone CR	\$480.00
Zoom	\$185.00	PBC	\$3,480.00
Canva	\$120.00		\$4,536.00
I Drive (server cloud backup)	\$100.00		
Bemidji Pioneer	\$198.00	603 Marco Copier Lease	
MCFOA	\$50.00	contract price	\$4,264.56
	\$5,493.68		

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	\$56,001.57	\$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	\$2,742.39	\$15,197.88	Equipment
E 101-42110-122	FICA	\$1,469.68	\$225.10	\$1,244.58	
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	\$136.35	\$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	
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	\$1,898.52	\$1,269.58	\$628.94	
		\$218,289.61	\$44,882.88	\$173,406.73	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.

In 2027 Department:

will budget for contract with Beltrami County Charges for Services
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	\$20,870.00
E 101-42200-122 FICA	\$1,530.00	\$1,453.25	\$76.75	\$1,596.56
E 101-42200-124 Fire Pension Contributions	\$0.00	\$0.00	\$0.00	\$0.00
E 101-42200-135 Employer Paid Leave - MN	\$176.00	\$173.09	\$0.00	\$183.66
E 101-42200-200 Office Supplies (GENERAL)	\$0.00	\$0.00	\$0.00	\$0.00
E 101-42200-205 Heating Fuel -	\$5,000.00	\$4,525.56	\$474.44	\$5,000.00
E 101-42200-206 Electricity	\$5,000.00	\$3,432.70	\$1,567.30	\$5,000.00
E 101-42200-207 Computer Supplies	\$0.00	\$0.00	\$0.00	\$0.00
E 101-42200-208 Training and Instruction	\$2,000.00	\$910.00	\$1,090.00	\$2,000.00
E 101-42200-210 Operating Supplies (GENERAL)	\$1,000.00	\$2,113.37	(\$1,113.37)	\$1,000.00
E 101-42200-211 Cleaning Supplies	\$0.00	\$0.00	\$0.00	\$0.00
E 101-42200-212 Motor Fuels	\$2,200.00	\$1,261.99	\$938.01	\$2,200.00
E 101-42200-221 Equipment Parts	\$0.00	\$0.00	\$0.00	\$0.00
E 101-42200-222 Tires	\$0.00	\$0.00	\$0.00	\$0.00
E 101-42200-223 Building Repair Supplies	\$0.00	\$0.00	\$0.00	\$0.00
E 101-42200-233 Uniforms - <i>turnout gear</i>	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00
E 101-42200-240 Small Tools and Minor Equip	\$2,000.00	\$779.18	\$1,220.82	\$2,000.00
E 101-42200-304 Legal Fees	\$0.00	\$0.00	\$0.00	\$0.00
E 101-42200-305 Medical Fees	\$2,500.00	\$0.00	\$2,500.00	\$2,500.00
E 101-42200-307 Management Fees	\$0.00	\$0.00	\$0.00	\$0.00
E 101-42200-310 Other Professional Services	\$0.00	\$0.00	\$0.00	\$0.00
E 101-42200-321 Telephone	\$800.00	\$391.95	\$408.05	\$800.00
E 101-42200-322 Postage	\$210.00	\$48.39	\$161.61	\$210.00
E 101-42200-323 Radio/Communications Expenses	\$5,000.00	\$2,762.49	\$2,237.51	\$5,000.00
E 101-42200-327 Internet Access	\$600.00	\$480.00	\$120.00	\$600.00
E 101-42200-331 Travel Expenses	\$250.00	\$0.00	\$250.00	\$250.00
E 101-42200-351 Legal Notices Publishing	\$0.00	\$0.00	\$0.00	\$0.00
E 101-42200-352 General Notices and Pub Info	\$0.00	\$0.00	\$0.00	\$0.00
E 101-42200-361 General Liability Ins -	\$440.28	\$208.64	\$76.08	\$431.88
E 101-42200-362 Property Ins	\$4,197.90	\$1,851.00	\$2,346.90	\$3,794.55
E 101-42200-363 Automotive Ins	\$2,753.30	\$1,418.50	\$1,334.80	\$2,978.85
E 101-42200-366 Workers Compensation Insurance -	\$8,260.71	\$3,846.34	\$5,521.92	\$4,038.66
E 101-42200-384 Refuse/Garbage Disosal	\$350.00	\$320.00	\$30.00	\$350.00
E 101-42200-367 Unemployment Paid	\$0.00	\$0.00	\$0.00	\$0.00
E 101-42200-401 Repairs/Maint Buildings	\$3,750.00	\$5,900.00	(\$2,150.00)	\$3,750.00
E 101-42200-404 Repairs/Maint Machinery/Equip	\$10,000.00	\$3,535.06	\$6,464.94	\$10,000.00
E 101-42200-420 Tower Lease	\$500.00	\$0.00	\$500.00	\$500.00
E 101-42200-425 Depreciation	\$0.00	\$0.00	\$0.00	\$0.00
E 101-42200-433 Dues and Subscriptions	\$200.00	\$0.00	\$200.00	\$200.00
E 101-42200-436 Towing Charges	\$0.00	\$0.00	\$0.00	\$0.00
E 101-42200-437 Bad Debt Expense	\$0.00	\$0.00	\$0.00	\$0.00
E 101-42200-500 Capital Outlay (<i>Armer Radios year 7 - 2027</i>)	\$5,000.00	\$5,000.00	\$0.00	\$5,000.00
E 101-42200-520 Buildings and Structures	\$0.00	\$0.00	\$0.00	\$0.00
E 101-42200-550 Motor Vehicles	\$0.00	\$21.25	(\$21.25)	\$0.00
E 101-42200-580 Other Equipment -	\$400.00	\$3,689.28	(\$3,289.28)	\$400.00
E 101-42200-701 Transfer to General Fund	\$0.00	\$0.00	\$0.00	\$0.00
E 101-42200-708 Transfer to Fire Dept Reserve (<i>year 3 of contract - 2027</i>)	\$30,000.00	\$41,696.00	(\$11,696.00)	\$30,000.00
E 101-42200-782 Intrafund Transfer	\$0.00	\$0.00	\$0.00	\$0.00
	\$124,118.19	\$105,488.04	\$19,579.23	\$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 9/24/26

	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	\$56,742.26	\$18,255.31	\$79,757.69	\$108,271.17	\$115,155.72
E 101-43100-102 Full-Time Employees Overtime	\$6,000.00	\$5,089.79	\$910.21	\$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	\$5,726.40	\$1,532.79	\$193.61	\$1,726.40		
E 101-43100-121 PERA	\$5,727.80	\$4,392.05	\$1,335.75	\$6,091.37		
E 101-43100-122 FICA	\$5,842.36	\$4,703.63	\$1,138.73	\$6,213.19		
E 101-43100-123 Employer Paid Health	\$11,931.87	\$9,113.69	\$2,818.18	\$13,191.81		
E 101-43100-124 Employer Paid Leave - NW	\$672.06	\$559.60	\$0.00	\$714.72		
E 101-43100-142 Unemployment Benefit Payments	\$0.00	\$0.00	\$0.00	\$0.00		
E 101-43100-200 Office Supplies (GENERAL)	\$500.00	\$0.00	\$500.00	\$500.00		
E 101-43100-205 Heating Fuel	\$2,100.00	\$1,152.00	\$948.00	\$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	\$1,889.38	\$610.62	\$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	\$0.00	\$0.00	\$0.00	\$0.00		
E 101-43100-224 Street Maint Materials	\$47,000.00	\$1,491.31	\$45,508.69	\$47,000.00		
E 101-43100-233 Uniforms	\$2,000.00	\$784.72	\$1,215.28	\$2,000.00		
E 101-43100-235 Personal Protective Equipment	\$2,000.00	\$72.00	\$1,928.00	\$2,000.00		
E 101-43100-240 Small Tools and Minor Equip	\$2,000.00	\$73.61	\$1,926.39	\$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	\$1,149.16	\$600.84	\$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	\$157,076.44	\$97,954.43	\$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 8/26/2026 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 9/24/26

	2026 Budget	2026 YTD Amount	2026 Balance	2027 Budget	
E 101-45200-101 Full-Time Employees Regular	\$9,749.10	\$7,040.05	\$2,709.05	\$10,357.81	2026 Payroll Budget
E 101-45200-102 Full-Time Employees Overtime	\$1,000.00	\$603.93	\$396.07	\$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	\$193.42	\$35.38	\$228.80	\$22,619.64
E 101-45200-121 PERA	\$1,194.60	\$544.81	\$649.79	\$1,269.77	
E 101-45200-122 FICA	\$1,218.50	\$921.39	\$297.11	\$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	\$107.42	\$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	\$2,091.93	(\$91.93)	\$2,000.00	
E 101-45200-211 Cleaning Supplies	\$1,000.00	\$114.86	\$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	\$26,523.90	\$20,719.95	\$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	\$1,337.87	\$362.13	\$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	\$18,640.80	-\$2,037.19	\$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	\$30,313.15	\$9,877.00	\$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	\$590.65	\$178.95	\$769.60
E 101-44444-121 PERA	\$3,014.26	\$2,295.98	\$718.28	\$3,193.30
E 101-44444-122 FICA	\$3,074.55	\$2,244.64	\$829.91	\$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	\$269.31	\$84.36	\$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	\$222.76	\$627.24	\$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	\$47,959.89	\$15,273.80	\$65,175.83

New Medica rate

deposit slips & supplies

2026 expense for return check

split with Admin 60%

License Center Notes:

2027 GO BONDS - *Updated 9/22/2026*
 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 \$381,044.00

Levy: \$456,989.05

3.1% assumes surplus of \$61,500 from 2025

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

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	\$456,989.05 Proposed

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	
2023 Total Net Tax Capacity:	\$407,346.00
Levy:	
General Revenue	\$18,564.00
2009 Refunding	\$17,626.72
Blackduck HRA Levy	\$7,401.00
2014A Disp Sys Bond	\$911.638
2012 Go Bond Golf	\$1,081.500
2016 Go Bond Golf	\$1,061.875
	\$37,594.85
(ADB) Rate:	92%
Estimated Market Value	\$100,000.00
Homestead Exclusion:	
1st 75,000 of EMV:	\$7,600.00
40%	
	\$3,040.00
Remainder	\$24,000
9%	
	\$2,160
Homestead Exclusion:	\$28,240
	(28,240)
Taxable Market Value	\$71,760
Homestead Class Rate	1%
Net Tax Capacity	\$718
City of Blackduck Tax	\$659

City of Blackduck	
2024 Total Net Tax Capacity:	\$452,212.00
Levy:	
General Revenue	\$4,418.00
2009 Refunding	\$16,084.00
Blackduck HRA Levy	\$4,102.00
2014A Disp Sys Bond	\$8,332.22
2023A USDIA Bond	\$238,290
2023B USDIA Bond	\$41,067.0
	\$405,703.51
(ADB) Rate:	90%
Estimated Market Value	\$100,000.00
Homestead Exclusion:	
1st 75,000 of EMV:	\$7,600.00
40%	
	\$3,040.00
Remainder	\$24,000
9%	
	\$2,160
Homestead Exclusion:	\$28,240
	(28,240)
Taxable Market Value	\$71,760
Homestead Class Rate	1%
Net Tax Capacity	\$718
City of Blackduck Tax	\$644

City of Blackduck	
2025 Total Net Tax Capacity:	\$448,979.00
Levy:	
General Revenue	\$7,634.00
Blackduck HRA Levy	\$801.00
2014A Disp Sys Bond	\$9,298.62
2023A USDIA Bond	\$238,290
2023B USDIA Bond	\$41,067.0
2024A Equip. Certificate	\$9,280.85
	\$430,981.07
(ADB) Rate:	96%
Estimated Market Value	\$100,000.00
Homestead Exclusion:	
1st 75,000 of EMV:	\$95,000.00
40%	
	\$38,000
Remainder	\$5,000
9%	
	\$450
Homestead Exclusion:	\$37,550
	(37,550)
Taxable Market Value	\$62,450
Homestead Class Rate	1%
Net Tax Capacity	\$625
City of Blackduck Tax	\$599

City of Blackduck	
2026 Total Net Tax Capacity:	\$408,289.00
Levy:	
General Revenue	\$79,303.00
Blackduck HRA Levy	\$8,255.00
2023A USDIA Bond	\$23,829.90
2023B USDIA Bond	\$4,106.70
2024A Equip. Certificate	\$27,572.27
	\$443,566.87
(ADB) Rate:	109%
Estimated Market Value	\$100,000.00
Homestead Exclusion:	
1st 75,000 of EMV:	\$95,000.00
40%	
	\$38,000
Remainder	\$5,000
9%	
	\$450
Homestead Exclusion:	\$37,550
	(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:	\$455,072.00
Levy:	
General Revenue	\$80,044.00
Blackduck HRA Levy	\$8,166.00
2023A USDIA Bond	\$23,829.90
2023B USDIA Bond	\$10,391.74
2024A Equip. Certificate	\$32,807.25
	\$456,068.89
(ADB) Rate:	109%
Estimated Market Value	\$100,000.00
Homestead Exclusion:	
1st 75,000 of EMV:	\$95,000.00
40%	
	\$38,000
Remainder	\$5,000
9%	
	\$450
Homestead Exclusion:	\$37,550
	(37,550)
Taxable Market Value	\$62,450
Homestead Class Rate	1%
Net Tax Capacity	\$625
City of Blackduck Tax	\$627



CITY OF BLACKDUCK RESOLUTION NO: 2026-16

RESOLUTION APPROVING PROPOSED 2026 TAX LEVY, COLLECTABLE IN 2027

BE IT RESOLVED, by the City Council of the City of Blackduck, County of Beltrami, Minnesota, that the following sums of money be levied for the current year, collectible in 2027, upon the taxable property in the City of Blackduck, for the following purposes:

Total levy	\$456,990.00
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BE IT ALSO RESOLVED, by the City Council of the City of Blackduck, that the Truth N Taxation Hearing be held on December 7th, 2026 at 6:10 p.m. in the Council Chamber at Blackduck City Hall.

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

Adopted by the City Council on September 28th, 2026.

Maxwell Gullette, Mayor

Christina Regas – City Administrator

STATE OF MINNESOTA)
(SS

CITY OF BLACKDUCK)

I, Christina Regas, City Clerk of the City of Blackduck, do hereby certify that the date for the 2027 Truth in Taxation Public Hearing is:

Truth in Taxation Public Hearing date: December 7, 2026

Truth in Taxation Public Hearing time: @ 6:10pm

Truth in Taxation Public Hearing place: Blackduck City Hall

Truth in Taxation Public Hearing place: 8 Summit Ave. E. Blackduck, MN 56630

Truth in Taxation Website Address: www.blackduckmn.com

I, Christina Regas, City Clerk of the City of Blackduck, do further certify that the PROPOSED property tax levy for taxes payable in 2027 is as follows:

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

FUND NAME	LEVY:	DEBT? YES/NO	If debt, is it G.O. DEBT? YES/NO
FUND <u>2023A Go Bond</u>	<u>\$23,830.00</u>	YES <u>X</u> / NO <u> </u>	YES <u>X</u> / NO <u> </u>
FUND <u>2023B Go Bond</u>	<u>\$10,392 .00</u>	YES <u>X</u> / NO <u> </u>	YES <u>X</u> / NO <u> </u>
FUND <u>2024A Go Equipment Bond</u>	<u>\$32,808.00</u>	YES <u>X</u> / NO <u> </u>	YES <u>X</u> / NO <u> </u>
FUND <u>Blackduck HRA Levy</u>	<u>\$ 8,916.00</u>	YES <u> </u> / NO <u>X</u>	YES <u> </u> / NO <u>X</u>
FUND <u>General Fund</u>	<u>\$381,044.00</u>	YES <u> </u> / NO <u>X</u>	YES <u> </u> / NO <u>X</u>
TOTAL LEVY:	<u>\$456,990.00</u>		

Dated this 28th day of September, 2026

Christina Regas, City Clerk, City of Blackduck

Pursuant to Minnesota Statute 275.05:

If a city fails to certify its levy by September 30th, its levy shall be the amount levied by it for the preceding year.