



# AGENDA

## Blackduck City Council Meeting

6:00 PM - Monday, November 8, 2021  
 City Hall, 8 Summit Drive, Blackduck MN

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1.	CALL TO ORDER	
a.	Roll Call	
b.	Pledge of Allegiance	
2.	APPROVAL OF AGENDA	
3.	CONSENT AGENDA	
	<i>All items listed under the Consent Agenda, unless removed from the Consent Agenda shall be approved by one Council motion.</i>	
a.	October 11, 2021 Blackduck City Council Meeting Minutes <a href="#">Council - Oct 11 2021 - Minutes - Pdf</a>	5 - 13
b.	October 11, 2021 Golf Board 2022 Budget Meeting Minutes <a href="#">Golf Board Meeting 10252021</a>	14 - 15
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l.	September 2021 LG216 Lawful Gambling Monthly Rent Report - Blackduck Fire Relief Association <a href="#">LG216 09-21</a>	34

m.	October 2021 Month end Remittance Report for Blackduck Police Department - Fines & Fees <a href="#">Beltrami County Month End Remittance Report for October 2021</a>	35
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o.	Final Approval - Full-time and Part-time Employees Hired <a href="#">November 2021 new hires approval</a>	37
p.	Final Approval - 2022 Waste Management Service Agreements - Liquor, Pine Tree Park, and Golf <a href="#">WM 2022 Agreements Signed</a>	38 - 40
q.	Final Approval - Lead/Copper Tap Water Monitoring Report, PWSID 1040014 - City of Blackduck <a href="#">Lead Cooper Tap Water Monitoring Report, PWSID 1040014</a>	41 - 44
r.	Final Approval - Combined Maintenance & Police Facility; Mirroring Construction Documents Proposal - Signed by USDA <a href="#">BlackduckMirroring construction documents</a>	45 - 46
s.	Final Approval - General Corporate License 2022-01 & 2022-02 Northern Amusement <a href="#">General Corporate Licenses 2022 Northern Amusement</a>	47 - 50
t.	Final Approval - General Corporate Theater License - 2022-01 - Blackduck Movie Theater <a href="#">General Corporate Licenses 2022 Blackduck Theater</a>	51 - 52
u.	Final Approval - 2022 Intoxicating Liquor & Wine License for the City of Blackduck Municipal Liquor Store - The Pond <a href="#">The Pond 2022 Liquor License</a>	53
v.	Final Approval - 2022 City of Blackduck Labor Agreement International Union of Operating Engineers, Local 49 <a href="#">Final - City of Blackduck Agreement Jan 1st 2022 - Dec 31st 2022</a>	54 - 72
w.	Final Approval - City of Blackduck & Blackduck Fire Relief Association Pension Accounting Report 2021 GASB 68 for the City 2020 GASB 67 for the Relief Association <a href="#">FYE2020-21 GASB 67-68 Pension Accounting Blackduck VFRA</a>	73 - 93
4.	<b>BLACKDUCK FORUM</b> <i>Visitors may share their concerns with Council on any issue, which is not already on the agenda. Each person will have 3 minutes to speak. The Mayor reserves the right to limit an individual's presentation if it becomes redundant. The Mayor may also limit the number of individual presentations on any issue to accommodate the scheduled agenda items. All comments will be taken under advisement by the Council. No action will be taken at the time.</i>	
5.	<b>ORDINANCE AMENDMENT SECOND &amp; FINAL READING</b>	
a.	Ordinance 2021-03 - Amendment Second and Final Reading - An Ordinance Amending Chapter 3 Entitled "Salaries of Mayor and Councilor Members" <a href="#">Ordinance 2021-03 An Ordinance amending Chapter 3 section 310 Salaries of Mayor and Council Members</a>	94 - 95
6.	<b>REPORTS OF COMMITTEES AND CITY STAFF</b>	

- 6.1. Public Works Report - Mike Schwanke, Public Works Supervisor
- 6.2. Liquor Store Report - Shawnda Lahr, Liquor Store Manager
- 6.3. Law Enforcement Report - Robert Fraik, Interim Police Chief
  - a. Full-time Patrol Officer Panel Interviews - November 18, 2021 - Blackduck Golf Course
- 6.4. Golf Course Report - Jim Andersen, Golf Course Superintendent & Pam Exner, Club House Manager
  - a. Golf Course Director Panel Interviews - December 2, 2021 - Blackduck Golf Course
- 6.5. Library Report - Kelly Hanks, Head Librarian
- 7. ADMINISTRATOR'S REPORT
  - a. Council Consideration - Blackduck Head Start - Holiday Celebration Support
  - b. Council Consideration - Donation Request from Toys for Blackduck Area Kids - Kendra Murray 96 - 97  
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  - c. Approval Needed - Resolution 2021-27 - Resolution approving an excluded bingo license for the Blackduck Area Chamber of Commerce 98 - 100  
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  - d. Council Consideration - Commercial Demolition Project Reconstruction Plans & Rendering Site Plans, Widseth 101 - 103  
[Commercial Demolition Project Amendment](#)  
[Rendering Proposal City of Blackduck sent](#)
  - e. Council Consideration - City of Blackduck Website Proposal - Pinnacle Marketing Group 104 - 105  
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  - f. Approval Needed - Resolution 2021-28 - Resolution establishing a City Council meeting schedule for 2022 106  
[2021-28 Resolution adopting a meeting schedule for 2022](#)
  - g. Approval Needed - Resolution 2021-29 - Resolution approving the Language Access Plan to Improve access for limited English proficient persons in the City of Blackduck 107 - 112  
[2021-29 Resolution approving the language access plan to improve access for limited english proficient persons inthe City of Blackduck](#)  
[Cover Page LEP plan](#)  
[LAP Plan document](#)
  - h. Council Consideration - 2022 Preliminary Levy Reduction - American Rescue Act Funding Support 113 - 121  
[General Fund Budgets Revenue and Expenditures for 2022 option D reduced levy-2](#)  
[Go Bonds v5](#)  
[TNT Example 2022 Option D](#)

- i. November 10, 2021 Blackduck Development Corporation Meeting - Blackduck City Hall 11am
  - j. November 11, 2021 Veteran's Day - Blackduck City Hall Closed
  - k. November 17, 2021 Noon - Blackduck Area Chamber of Commerce - Restaurant 71
  - l. November 17, 2021 2pm - Blackduck Planning Commission Meeting - City Hall
  - m. November 22, 2021 6pm - Blackduck City Council Work Session
  - n. November 25 - 26, 2021 - Blackduck City Offices Closed in Observance of Thanksgiving
  - o. December 6, 2021 - Blackduck City Council Meeting and Truth in Taxation Public Hearing
8. MAYOR AND/OR COUNCIL MEMBER REPORTS
9. COMMUNITY EVENTS/GOOD THINGS HAPPENING
- a. Letter to Mayor Gullette - RideMN1 Ride Director - Waldan McFarlane 122  
[MNRide1](#)
  - b. Letter to City of Blackduck - Thank you for Support of Chamber Night at the Golf Course 123  
[Chamber Thank you.](#)
  - c. Blackduck Area Chamber of Commerce Bingo - December 12, 2021 1-3pm @ The Pond
  - d. Employee Anniversaries -  
Festus Rockensock - Fire Department 2005 - 16 years  
Brian Larson - Fire Department 2003 - 18 years  
Lee Anderson - Police Department 2017 - 4 years
10. ADJOURNMENT



# MINUTES

## Council Meeting

6:00 PM - Monday, October 11, 2021  
City Hall, 8 Summit Drive, Blackduck MN

The Council of the City of Blackduck was called to order on Monday, October 11, 2021, at 6:00 PM, in the City Hall, 8 Summit Drive, Blackduck MN, with the following members present:

**COUNCILORS PRESENT:** Mayor Maxwell Gullette, Councilor Nicholas Seitz, Councilor Donald Johnson, Councilor Bobbie Jo Kewitsch, and Councilor Laurie Hamilton

**COUNCILORS EXCUSED:**

**STAFF PRESENT:** Interim Police Chief Robert Fraik, Director of Liquor Operations Shawnda Lahr, ASM Melissa Gullette, Librarian Kelly Hanks, Public Works Director Mike Schwanke, City Administrator Christina Regas

**OTHERS PRESENT:** Amanda Schaefer, Pinnacle Marketing Group; Rob Ingersoll, Blackduck History Center,

### 1. CALL TO ORDER

- a. Roll Call  
Roll call of those in attendance to the meeting was taken by Administrator Regas.
- b. Pledge of Allegiance  
Mayor Gullette led the meeting in the pledge of allegiance.

### 2. APPROVAL OF AGENDA

- a.

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

Carried 5 to 0

Maxwell Gullette	For
Nicholas Seitz	For
Donald Johnson	For
Bobbie Jo Kewitsch	For
Laurie Hamilton	For

### 3. CONSENT AGENDA

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

- a. September, 7, 2021 City Council Meeting Minutes

- b. September 8, 2021 Finance Committee Meeting Minutes
- c. September 14, 2021 Personnel Committee Meeting Minutes
- d. September 15, 2021 Blackduck Planning Commission Meeting Minutes
- e. September 23, 2021 Kitchigami Regional Library Board Meeting Packet - includes July 2021 Minutes
- f. September 16, 2021 Finance Committee Meeting Minutes
- g. September 20, 2021 City Council Work Session Minutes
- h. September 27, 2021 City Council Special Meeting Minutes
- i. October 4, 2021 - Blackduck Golf Board Meeting Minutes
- j. September 2021 Fund Balance Report -
- k. September 2021 Bill Report
- l. September 2021 Sewer Income Statement
- m. September 2021 Water Income Statement
- n. September 2021 Pine Tree Park Income Statement
- o. September 2021 Golf Course Income Statement
- p. September 2021 Liquor Store Income Statement
- q. Liquor Store Expansion / Remodel Project Fund Activity Report
- r. August 2021 LG216 Lawful Gambling Monthly Rent Report - Blackduck Fire Relief Association
- s. Final Approval - 2021 State of Minnesota Commerce Energy Assistance Aid
- t. Final Approval - 2021 State Police Aid
- u. Final Approval - 2022 Labor Agreement Proposal - International Union of Operating Engineers, Local 49
- v. Final Approval - Resignation Letter - Chief of Police Jace Grangruth
- w. Final Approval - City of Blackduck Police Administration Agreement - Robert Fraik
- x. Final Approval - WCEC Report of Concerning Property and Petroleum Tank Release Follow-up
- y. Final Approval - Part-time Employees Hired
- z. Final Approval - MDH Sanitary Survey Report for Blackduck Public Water System PWSID 1040014
- aa. Final Approval - City of Blackduck Personnel Communications Policy
- ab. Final Approval - Ehlers Report of Potential Refunding of Existing Bonds City of Blackduck

Donald Johnson moved to approve the consent agenda as presented Bobbie Jo Kewitsch seconded the motion.

Carried 5 to 0

Maxwell Gullette	For
Nicholas Seitz	For
Donald Johnson	For
Bobbie Jo Kewitsch	For
Laurie Hamilton	For

ac.

#### **4. BLACKDUCK FORUM**

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

a. There was no one to speak for the Blackduck Forum.

#### **4.1. ORDINANCE AMENDMENT SECOND & FINAL READING**

4.1.1. Ordinance 2021-02 - Amendment Second and Final Reading - An Ordinance amending Chapter 3 Entitled "Administration" Amending Section 300.07 Entitled 'Standing Committees'

Administrator Regas read the final reading of amended Ordinance Chapter 3 Entitled "Administration" amending Section 300.07 entitled 'Standing Committees'.

Mayor Gullette called for questions on the amended ordinance.

There were no questions.

#### **4.2. ORDINANCE AMENDMENT FIRST READING**

4.2.1. Ordinance 2021-03 - Amendment First Reading - An Ordinance Amending Chapter 3 Entitled "Salaries of Mayor and Council Members"

Administrator Regas read the amended Chapter 3 Ordinance "Salaries of Mayor and Council Members".

After the reading Mayor Gullette asked for questions or comments from the public.

There were no questions from the public.

#### **5. REPORTS OF COMMITTEES AND CITY STAFF**

##### **5.1. PUBLIC WORKS REPORT - MIKE SCHWANKE, PUBLIC WORKS SUPERVISOR**

5.1.1. Council Consideration - Combined Maintenance & Police Facility; Mirroring the Construction Documents - Quote Widseth Services

Maxwell Gullette moved to approve a quote for services from Widseth to mirror the construction documents for the Public works / Police Facility Donald Johnson seconded the motion.

Councilor Johnson stressed his concern for the decision to mirror the building was not considered during the planning stages. Councilor Johnson further stated how he has concerns that additional costs will continue to show up later down the process. Schwanke stated that this is the best time to make the decision to mirror the building so that the lead in of the building for the police department does not impede on traffic from public works if there are members of the public entering the area.

Carried 5 to 0

Maxwell Gullette	For
Nicholas Seitz	For
Donald Johnson	For
Bobbie Jo Kewitsch	For
Laurie Hamilton	For

5.1.2. October 13,2021 - Pine Tree Park Closed for the Season

Schwanke reported the floors and walls are completed and the plumbing updates were starting this week at the campground restrooms and shower rooms.

5.1.3. Report -

Schwanke reported the following:

The Street Sweeper is repaired and running.

Street light updates have been completed on 4th Street NE; Frontage Road wiring repairs; and The Pond parking lot.

Veit will be cleaning and camera-ing sections of city sewer lines this week.

Gravel has been placed and graded into several roads and alleys in preparation for winter.

The Wayside Rest Park restrooms continue to have vandalism and Schwanke is looking for help from the public. Councilor Hamilton asked how the City can put a stop to the vandalism. Schwanke stated that he had placed a camera where is was allowed and then it too went missing. Schwanke further stated the increase of vandalism this summer has increased and his staff has replaced multiple paper towel holders; window screens; tank covers etc. and he is limited as to where cameras can be located.

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

5.2.1. The Pond Addition & Remodeling Updates from Kraus Anderson

Lahr provided updates to the council on the progress of the remodeling of The Pond. Lahr stated the sewer line is being fixed but the damage to the line did go all the way into the men's bathroom but she is hoping it does not push their deadline of having the kitchen open by deer opener. Lahr stated if it does not happen then she may bring in a food truck vendor or provide other options for the customers. Lahr stated she is still optimistic to be open by the first weekend of deer season.

Lahr reported the flooring behind the bar will also be replaced to an approved MDH flooring which will shut the bar down for a few days too. Lahr stated with any remodel there are always surprises.

Councilor Seitz stated the off sale looks really great. Lahr stated the new shelving will be assembled this week and stock levels will now increase.

Nothing further.

**5.3. LAW ENFORCEMENT REPORT - ROBERT FRAIK - INTERIM POLICE CHIEF**

5.3.1. Report -

Regas introduce Rob Fraik to the board and staff. Fraik introduced himself and elaborated on his law enforcement background. Fraik stated she has worked on reducing the accumulation of old evidence; meeting with the POST board; and work to make the position appealing to the next Chief coming in and provide a clean-slate for the next department head. Fraik stated he will look into finding a 'Pole Camera' for the Wayside Rest to help with the vandalism and act as a deterrent to the lack of law enforcement at this time. Fraik stated he responds to medicals; is working on keeping up on the



registered offenders in the city; keep a close eye on any missing persons; and to assist with recruiting for the vacancies.  
Mayor Gullette asked how many hours Fraik is working for the department. Fraik reported working 10-20 hours a payroll.

**5.4. GOLF COURSE REPORT - JIM ANDERSEN, GOLF COURSE SUPERINTENDENT & PAM EXNER, CLUB HOUSE MANAGER**

- 5.4.1. TORO Irrigation Quote for upgrade to pump drives - 2022 Operational Budget  
Regas reported the irrigation quote to upgrade the pump drives will be budgeted for the 2022 season. Regas further reported the electrical will be a low cost.
- 5.4.2. October 18, 2021 -Golf Course Closed for the Season  
Regas reported the golf course will be closed for the season on October 18, 2021. Regas stated there is a open house scramble on October 17th for members and non-members a pot-luck will be provided.
- 5.4.3. Council Consideration - John Deer 1600 Turbo - Rough Mower Replacement  
Regas provided pictures of 2 John Deer 1600 Turbo mowers to consider purchasing for a replacement rough mower for the course. Regas stated Erpelding will provide more information to the council at the October work session.

**5.5. LIBRARY REPORT - KELLY HANKS, HEAD LIBRARIAN**

- 5.5.1. Council Consideration - Kelly Hanks, Librarian  
Hanks presented a quote for replacement furniture at the library and requested purchasing new chairs and a table. Hanks reported the price for the furniture will not exceed \$1000 purchased from OfficeDepot. Hanks further reported the installation of new computer systems and an interim library director.

Nicholas Seitz moved to approve the purchase of replacement furniture not to exceed \$1000 Laurie Hamilton seconded the motion.

Regas recommends the removal and disposal of the old furniture.

Carried 5 to 0

Maxwell Gullette	For
Nicholas Seitz	For
Donald Johnson	For
Bobbie Jo Kewitsch	For
Laurie Hamilton	For

**6. ADMINISTRATOR'S REPORT**

- a. Council Consideration - Donation Request from the Blackduck Area History and Art Center  
Rob Ingersoll was present to report on the Blackduck Area History and Art Center and to request a donation to fund the annual liability insurance policy.

Donald Johnson moved to approve a donation from the liquor rent fund of \$821.08 to pay for liability insurance for the Blackduck Area History and Art Center Bobbie Jo Kewitsch seconded the motion.

Carried 5 to 0

Maxwell Gullette	For
Nicholas Seitz	For
Donald Johnson	For
Bobbie Jo Kewitsch	For
Laurie Hamilton	For

b. Council Consideration - Pinnacle Marketing Group City of Blackduck - Website Design & Hosting Proposal - Amanda Schaefer

Schaefer presented to the City Council a presentation for revisions to the Blackduck City Website and costs associated with the reconstruction of the website plus monthly hosting. Schaefer provided two options for the website to either keep the 'all-in-one' option and/or individual websites to include City; Chamber; The Pond; and Golf pages and the benefits to those sites. The Council agreed to wait and discuss the proposal at the work session and request the feedback of the Blackduck Chamber to see if they are interested in hosting a separate website or remaining with the City. Lahr was encouraged to have the Pond a separate website and is encouraged with the proposal. Regas stated the individual sites could fund their own maintenance in the future instead of the City funding all the host maintenance. Schaefer will attend the meeting of the Chamber to present the proposal to the members.

c. Approval Needed - Resolution 2021-01 - Revision - Resolution of annual appointments and designations for 2021

Nicholas Seitz moved to approve Resolution 2021-01 Revised Resolution of annual appointments and designations for 2021 Bobbie Jo Kewitsch seconded the motion.

Carried 5 to 0

Maxwell Gullette	For
Nicholas Seitz	For
Donald Johnson	For
Bobbie Jo Kewitsch	For
Laurie Hamilton	For

d. Council Consideration - Downtown Redevelopment Project Asbestos Proposal & Reconstruction Plan Proposals

Regas reported to the City Council updates on the downtown redevelopment project. Regas reported structural issues that were discovered with the Theater and 48 Main Street that requires additional services from Widseth for 're-construction' plans so the contractor can come in and rebuild walls that appear to be shared between the two buildings. Regas further reported the estimated asbestos removal came in much higher than originally budgeted and Regas is requesting the City approve the additional funding for both issues.

Regas further reported the outcome of a meeting with the owners of the Theater to include them in the structural issues and the potential funding needed.

Regas reported the outcome of discussing the need for more funding with Deed and stated that the state cannot amend the amount of the project funding, nor could it add more construction funding due to the nature of the award is for demolition.

Regas reported the asbestos team has been given the green light to start work Tuesday, October 12, 2021 and stated that regardless of the buildings coming down now or later the asbestos needs to come out. Councilor Johnson stated he believes

the estimate for removal is outrageous and requests Regas get a second bid. Regas asked Johnson if he knows of another company. Regas stated the company that has provided the estimate works with Kelly Fossand whom is the inspector in the area that took the samples and if anyone knows of some other company to please say so. Regas stated that if the City has another company she would contact Building Systems Corporation tonight and tell them to not mobilize in. Johnson was not in favor of approving the estimate. Mayor Gullette asked where the funding for the project is coming from. Regas reported the non-restricted RLF Fund as the grant/loan is a reimburseable award. Councilor Johnson requested further clarification on how the funding for the award works. Regas recapped the award from Deed and how the program works with the state. Regas restated the need for approving the asbestos proposal.

Asbestos Proposal - Building Systems Corporation - Action taken below.

Wideseth Amendment Proposal - Regas reported on more of the construction issues reported from Widseth, JD Construction, and Dobmeier Excavating and how the need for additional services from Widseth would be needed to rebuild the walls of the Theater and support the beam. Councilor Johnson asked why the engineer and contractor didn't notice any of these issues 3-4 months ago. Regas stated the engineer and contractor only discovered the most recent issues mid-September at which point Widseth provided their estimate of services. Councilor Kewitch asked if that means that part of the Theater is now on City property. Regas stated yes. Regas further stated the Theater had two additions since the original portion of the Theater was built and those additions appear to have been built right up against 48 Main. Regas stated Widseth was provided permission by the owners of the Theater to 'punch a hole' in the rear wall of the Theater to further determine the suspicions of the shared wall in that area of the building. Councilor Hamilton asked if the services from Widseth must be decided upon at this council meeting. Mayor Gullette recommended the board take action. Hamilton asked for further information on the whole project. Hamilton asked if Widseth has completed 90% of what the company was hired to do for this project. Regas reported Widseth has done beyond what they were hired to do. Regas stated the services Widseth was hired for was for deconstruction plans not re-construction plans and now they are faced with the potential of making those plans due to the unknowns of the buildings. Councilor Johnson asked how they did not know. Regas stated they do not know because there were no building plans for either building to rely upon from when they were built in the 1940's. Regas stated the City has no record of the buildings to assist with the issues and the owners just 'did it' and built however they saw necessary at the time. Councilor Seitz asked if the City's options are to either approve the amended services contract or discontinue the whole project. Councilor Hamilton and Mayor Gullette both stated 'basically'. Mayor Gullette stated the letter from Widseth states their company has provided all the services they were hired for. Regas stated the City could move forward with some other company and start them all over. Seitz stated then the City may pay twice as much. Mayor Gullette asked if Regas spoke to Widseth to acquire a conceptual drawing of what the space could have occupy. Regas stated she has suggested it. Regas asked if the board would like to speak directly to Widseth. The board all requested Widseth attend the October Work Session. Regas further stated the project was presented to the council in January full knowing the project may have issues. Regas further stated how the owners of the Theater are working very well with the City at this time and she would like to continue that relationship.

Maxwell Gullette moved to approve the estimate for asbestos removal from Building Systems Corporation for the Redevelopment Project in the amount of \$21,950.00 Laurie Hamilton seconded the motion.

Further discussion on the motion from Councilor Seitz stated that asbestos removal is not 'cheap' and it is a safety issue. Seitz further stated if the City does not take it out now and the buildings come down without the removal the City would still need to remove it. Mayor Gullette asked Councilor Johnson if his resource for stating the estimate is too high and if he knows why the estimate is too high. Councilor Johnson stated he used to work on asbestos removal. Councilor Seitz asked Johnson if that was before or after the big regulations went in. Johnson stated he was certified to do it and there is not much flooring there. Regas reported there are two layers in the lower level of 48 Main. Mayor Gullette asked for more discussion on the motion. Councilor Johnson stated he believe the company is 'goughing' the City because they can. Hearing no further discussion Mayor Gullette called for a vote on the motion.

Carried 4 to 1

Maxwell Gullette	For
Nicholas Seitz	For
Donald Johnson	Against
Bobbie Jo Kewitsch	For
Laurie Hamilton	For

- e. October 13, 2021 - Blackduck Development Corporation Meeting - City Hall @ 11am
- f. October 20, 2021 @ 2pm - Blackduck Planning Commission Meeting - City Hall
- g. October 21, 2021 9:30am - Blackduck Ambulance Board Meeting - City Hall
- h. October 25, 2021 @ 6pm - Blackduck City Council Work Session
- i. November 8, 2021 - Blackduck City Council Regular Meeting

**7. MAYOR AND/OR COUNCIL MEMBER REPORTS**

- a. Councilor Seitz - Reported he has been placed on the Headwaters Regional Development Commission Board and they meet the 3rd Thursday of each month.

**8. COMMUNITY EVENTS/GOOD THINGS HAPPENING**

- a. October 20, 2021 @ 12pm - Blackduck Area Chamber of Commerce Monthly Meeting - Hungry Duck Restaurant
- b. October 23, 2021 10am-1pm Coats for the Community Distribution Date - Blackduck City Hall
- c. October 24, 2021 - Blackduck Area Chamber of Commerce Year End Banquet - Blackduck Golf Course
- d. Employee Anniversaries -  
Jon Holliday - Fire Department - 2012 - 9 years  
Paige Watson - Administration 2020 - 1 year

**9. ADJOURNMENT**

- a.

Donald Johnson moved to adjourn the council meeting at 8:00pm Nicholas Seitz seconded the motion.

Carried 5 to 0

Maxwell Gullette	For
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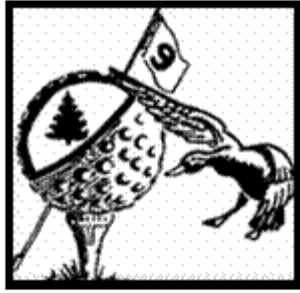
Nicholas Seitz                      For  
Donald Johnson                      For  
Bobbie Jo Kewitsch                      For  
Laurie Hamilton                      For

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City Administrator, Christina Regas

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Maxwell Gullette, Mayor



GOLF & PARK BOARD MEETING  
BLACKDUCK GOLF COURSE – CITY HALL  
MONDAY, OCTOBER 25, 2021 @ 3:00PM

**Golf Board members in attendance:** Christina Regas, Maxwell Gulette, Misty Frenzel, and Kevin Erpelding

**Board members not in attendance:** Jim Anderson, Pam Exner

Golf Board members met in City Hall to discuss the 2022 Operating Budget. The meeting was called to order at 3:15pm.

**OLD BUSINESS –**

**New Electric Cart Winter Maintenance** – Members discussed the service on the electric carts for the off-season. Erpelding stated ideally the best way to keep the electric carts' batteries in good condition it is recommended to have someone unplug all the carts for 2-3 minutes and then plug them back in each month.

**Advertising for Staff for 2022 Season** – Members discussed and recommended the City begin to advertise for staff for the 2022 season now or early in January 2022.

**2021 Total Rounds Played** – Regas reported to the board members that Anderson totaled up the number of rounds played for 2021 (*members and non-members*) was 7123.

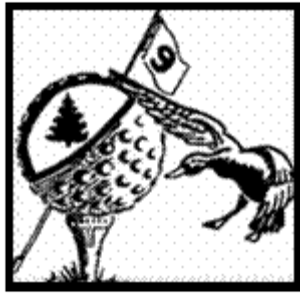
**NEW BUSINESS –**

The board members met to discuss the 2022 operating budget(s) for the Blackduck Golf Course. Regas reviewed for the board members the City budgeting process and how expenditures are considered in the coming year.

The members discussed the following items:

**Proposed Golf Payroll Budget** – Regas presented the proposed budget for review of staff merit increases including a sample payroll for the new Golf Director position using a mid-step wage as a sample. Increase to payroll budget including liabilities and benefits increased that line item 85% over 2021.

**Proposed Golf Operating Budget** – Board members reviewed the current spent 2021 budget compared to 2020 expenditures and raised and lowered specific budget lines based on future expense needs.



GOLF & PARK BOARD MEETING  
 BLACKDUCK GOLF COURSE – CITY HALL  
 MONDAY, OCTOBER 25, 2021 @ 3:00PM

The following budget lines were increased over 2021:

1. Computer Supplies	\$350 (increased \$350 POS)
2. Chemicals	\$6500 (increased \$1500)
3. Small Tools/Minor Equipment	\$3400 (increase \$400)
4. Beer Expense	\$3400 (increased \$400)
5. Food Expense	\$1000 (decreased \$500)
6. Golf Accessories for sale	\$1000 (increased \$500)
7. Clothing for resale	\$1000 (increase \$500)
8. Medical Fees (drug tests)	\$250 (decreased \$250)
9. Other Professional Service (MSGA Memberships)	\$800 (increased \$800)
10. Telephone	\$700 (increased \$100)
11. Cable TV	\$0 (decreased \$200)
12. Internet	\$300 (increased \$300)
13. General Liability Insurance	\$2800 (increase \$800)
14. Property Insurance	\$2600 (increased \$400)
15. Advertising (website +)	\$1000 (increased \$1000)
16. Workers Comp. Insurance	\$590 (increased \$40)
17. Garbage Disposal	\$900 (increased \$200)
18. Repairs to Buildings	\$1500 (increased \$300)
19. Improvements other than buildings (irrigation system)	\$8000 (increase \$8000)
20. Repairs to Equipment	\$7000 (increased \$2000)
21. Maintenance to Course Property	\$4500 (increase \$1500)
22. Dues & Subscriptions (memberships & IT Support)	\$2500 (increase \$500)
23. <u>Bank Service Charges (Credit card)</u>	<u>\$1750 (increase \$450)</u>

Overall increase to operating budget = 35% or (\$17,890)

**2022 Golf Debt** - Regas reported the 2022 Golf Debt to the members.

Overall increase over 2021 = 45% or (\$14,165) includes Cart Lease and Cart Shed.

**Revenue Budget & Proposed Rate increases** – Regas presented a sample revenue budget and offered a sample rate increases to raise that amount of revenue. Members present discussed how important the new Golf Director is with any potential rate increases and did not agree to increase the rates at this time for 2022.

Proposed 2022 revenue budget based of 2020 and 2021 actual provides a potential \$194,027 in revenue allowing for a potential loss in 2022 of 20% or (\$48,264).

*Meeting was adjourned at 5:00pm.*

*Minutes taken and submitted by Golf Board Member Christina Regas*



# MINUTES

## Council - Work Session Meeting

6:00 PM - Monday, October 25, 2021  
City Hall, 8 Summit Drive, Blackduck MN

The Council - Work Session of the City of Blackduck was called to order on Monday, October 25, 2021, at 6:00 PM, in the City Hall, 8 Summit Drive, Blackduck MN, with the following members present:

**COUNCILORS PRESENT:** Mayor Maxwell Gulette, Councilor Nicholas Seitz, Councilor Donald Johnson, Councilor Bobbie Jo Kewitsch, and Councilor Laurie Hamilton

**COUNCILORS EXCUSED:**

**STAFF PRESENT:** City Administrator Christina Regas and Assistant Liquor Store Manager Melissa Gulette

**OTHERS PRESENT:** Steven Rose, Widseth, Kevin Erpelding Golf Board

### 1 CALL TO ORDER

- a) Roll Call  
Roll call was taken by Administrator Regas.
- b) Pledge of Allegiance  
Mayor Gulette dispensed with the pledge of allegiance.

### 2 APPROVAL OF AGENDA

- a)

Nicholas Seitz moved to approve the agenda addressing item (g.) Blackduck Golf Course Rough mower purchase before other old business Bobbie Jo Kewitsch seconded the motion.

Carried 5 to 0

Maxwell Gulette	For
Nicholas Seitz	For
Donald Johnson	For
Bobbie Jo Kewitsch	For
Laurie Hamilton	For

### 3 OLD BUSINESS

- a) Blackduck Golf Course - Capital Improvements & Purchases for consideration
  - 1. Rough Mower  
Regas recapped the reason for Erpelding's attendance to the meeting was to answer questions of the council regarding the John Deer 1600 Turbo mowers.



Councilor Seitz asked what the prices are on the units. Erpelding reported the 2002 model will be @ \$17,000 and the 2007 model will be @ \$19,000.

Erpelding reported both models belonged to a high school/technical college of which the tech college mechanics' department serviced the machines. Regas asked if the mowers came with service logs. Erpelding reported that due to the models being sold through an auction company there were no service logs provided.

Councilor Johnson confirmed that Erpelding was in possession of the mowers. Erpelding confirmed. Johnson asked which model would be best for the golf course. Erpelding stated they are both the same machine except for the years and at this time he cannot report on the condition of the mowers as he has not had the time to go through them to see if any service is needed prior to selling.

Regas asked Councilor Seitz how much longer can either machine be used. Seitz stated if well maintained either machine can be used up to 2500 hours. Seitz stated the newer machine has cruise control but the same machine. Regas asked if the machines will work on our 'hilly' golf course. Erpelding stated the machines have more horsepower and have 4-wheel-drive and uneven decks.

Regas stated there would be various platforms the City could use to pay for the machine. Regas stated the un-restricted revolving loan fund could provide the funding for the purchase of the machine and if for governmental use would not have to be in the form of a loan or it could if the city chose.

Mayor Gulette asked when the City would not to move forward with a purchase. Erpelding was not prepared to provide a firm amount to purchase one of the mowers and would not require a deposit at this time. Erpelding did not recommend the City settle on either the 2002 or 2007 until he has ample time go over both mowers.

The council will hold off on any action until further information from Erpelding. Nothing further.

b) Public Works / Police Facility Update

Regas reported the approved 'mirroring' amendment was submitted to USDA for approval. Widseth has started the revised plans this week to be completed at the end of the week and in USDA's hands by next week to have bids out in December and opened in January of 2022. Rose spoke of 4-5 construction companies that have shown interest in bidding on the project. Nothing further.

c) Liquor Store Remodel / Addition Updates

Regas reviewed the project funding balance of the progress and reports from KA Construction for review and questions. Gulette reported there are delays on the kitchen due to the flooring completion that will push the bar to be closed 10/31 - 11/5 and the kitchen can begin to be assembled with the equipment that is in. Gulette further reported the liquor store will be open for business. Gulette reported the bar will be holding it annual Halloween Party on 10/30 and then on 10/31 be closed to prepare for the flooring updates. Regas stated all the flooring updates will complete MDH inspection issues from the past. Gulette stated MDH inspector will be completing interim inspections to allow a portion of the kitchen to reopen after the flooring is done. Nothing further.

d) American Rescue Plan Act Funding - Revenue Loss Report -

Regas calculated the revenue loss from the formula provided from the US Treasury and can report that the City of Blackduck did not have any revenue loss from 2019 to

2020. Regas stated that the city financial advisors from Miller McDonald reviewed her calculation and came up with the same results.

2022 Levy Police Department Potential Option C -

Regas reports in the FAQ's from the US Treasury there is a stipulation the ARP Funds can be used to prevent and respond to crime, and support public safety in the community to rehire police officers to restore law enforcement to pre-pandemic levels. Regas proposes the City provide \$15,000 from the ARP Funds in the 2022 budget lowering the preliminary levy. Regas stated the city financial advisors recommend documenting the use of the funds by stating the reasons for the use. Regas requested the council provide direction if further clarification can be obtained prior to providing the revision to the budget. Mayor Gullette stated he would like to have further recommendation. Regas stated her theory is to use the funding to staff the police department to the US Treasury's requirement of 'pre-pandemic levels' and the finance committee's recommendation to keep the police department wages to the higher level of the wage scale to attract experienced staff. Councilor Johnson stated lowering the 2022 levy even 5% is a good start and would be in favor of approving the use of the funds.

Other Uses -

Regas further recommends the City consider spending the ARP Funds on updating the city lift stations which are eligible uses of the funds.

e) Blackduck Stumpjumpers Public Parking Lot - Updates

Regas reports the club has been given the 'go-ahead' to construct the parking lot; the city has been made whole on the acquisition of the property purchase; and the city is still awaiting a lease draft from the City attorney.

f) Downtown Redevelopment Project - Updates

Regas reports Steven Rose from Widseth was present to update the council on the background of how the project got to where it is at. Rose reported the original contract was to provide demolition plans and since then there has been much learned about the 3 buildings. Rose stated it is completed understood how 32 and 40 Main are attached to City Hall and Anderson Fabrics however, 48 Main has sections of the Theater attached to it from two new additions. Rose stated that when 48 Main is pulled down the Theater has no exterior wall in two places plus when the rear addition was added a beam was installed to support the addition but it resting on 48 Main. Rose stated his proposal is to complete design work to restructure the front and rear walls of the Theater and address the beam. Councilor Johnson asked how he proposes to keep the beam up. Rose stated a temporary structure will have to be put in place. Rose stated his concerned for the Theater building if the other buildings come down.

Regas stated the reason to approve the amended contract with Widseth is that the original grant from Deed does not apply to re-construction only demolition. Regas stated financial funding could be obtained by the owners of the Theater by apply for funding to assist with the reconstruction; there could be ARP Funding available to assist the Theater; the Blackduck Development Corp has interest in assisting with the project.

Mayor Gullette stated now that the buildings are owned by the city the project must take action on the re-construction. Councilor Johnson asked when the buildings would be torn down. Regas reported not until June 2022. Regas asked Rose without re-construction plans; would a contractor be able to walk in to the buildings and rebuild these walls and move the beam. Rose stated a contractor would not because then they would be liable. Rose stated a licensed engineer would put his stamp on the plans stating how the walls

should be built to hold the walls and the beam up and then a contractor would build it to those specifications.

Councilor Johnson asked if the beam would 'stick-out'. Rose stated yes due to the way that beam is used and installed and is supporting the roof.

Councilor Kewitsch asked how much more would it cost to demolish the Theater and build a new one. Regas stated the estimate to demolish the Theater is estimated at the same amount as the 3 buildings (\$120,000+).

Mayor Gullette requested the amendment to the contract be placed on the November agenda for action.

Nothing further.

g) City Sales Tax - Regional Significance

Regas reported a meeting with Emma from Widseth was held in late September reviewing additional items that could be added to the regional significance argument for the city sales tax. Regas stated what was added was plans to improve both Pine Tree Park and Wayside Rest Park and the walking trail.

h) Blackduck Website Redevelopment - Pinnacle Marking Proposal

Regas reported the decision of the Blackduck Chamber to have its own individual website hosted by Pinnacle Marking and the decision to donate \$1000 towards the reconstruction of the City website. Regas recommended the City move forward with reconstructing the City website to have individual sites for the City, Liquor, and Golf Course highlighting the Campground in the City site. Regas recommends accepting the donation and dedicating it to the construction of the Golf Course website. The Council requested the options from Pinnacle be on the November agenda for a final decision. Nothing further.

**4 NEW BUSINESS**

- a) There was no new business discussed.

**5 BLACKDUCK HRA**

a) Council Consideration - Potential sale of property PID #81.00435.00

Regas stated a private party approached the City to purchase a parcel owned by the Blackduck HRA. Mayor Gullette provided the history of the acquisition of the property stating it was donated by the previous owner and then the structure on the property at that time was taken down. Gullette stated this was done over 20 years ago. Gullette stated he would discuss the sale with the private party and report back at the next meeting. Nothing further.

**6 ADJOURNMENT**

- a)

Nicholas Seitz moved to adjourn the meeting at 7:28pm Donald Johnson seconded the motion.

Carried 5 to 0

Maxwell Gullette	For
Nicholas Seitz	For
Donald Johnson	For
Bobbie Jo Kewitsch	For
Laurie Hamilton	For

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Christina Regas, City Administrator

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Maxwell Gullette, Mayor

November 8, 2021

FUND	Deerwood Checking BEGINNING BALANCE	Bill Report through 11/08/2021	Deerwood Checking ENDING BALANCE	Deerwood First Preferred Savings BEGINNING BALANCE	Deerwood First Preferred Savings Bill Report through 11/08/2021	Deerwood First Preferred Savings ENDING BALANCE	Total Balance of all Accounts
GENERAL (101)	\$33,388.81	\$26,849.49	\$6,539.32	\$105,712.23	\$0.00	\$105,712.23	
POLICE RESTRICTED CASH	\$21,129.09	\$0.00	\$21,129.09	\$0.00	\$0.00	\$0.00	
CEMETERY (201)	\$345.33	\$450.13	(\$104.80)	\$2,334.61	\$0.00	\$2,334.61	
PERPETUAL CARE (202)	\$10,325.28	\$0.00	\$10,325.28	\$53,418.01	\$0.00	\$53,418.01	
SEWER MAINTENANCE	\$0.00	\$0.00	\$0.00	\$59,627.04	\$0.00	\$59,627.04	
SEWER REPLACE.	\$0.00	\$0.00	\$0.00	\$28,843.36	\$0.00	\$28,843.36	
SCDP REVOLVING LOAN FUND	\$0.00	\$0.00	\$0.00	\$83,681.52	\$0.00	\$83,681.52	
FIRE DEPT RESERVE (TruckFund)	\$0.00	\$0.00	\$0.00	\$288,521.67	\$0.00	\$288,521.67	
PINE TREE PARK (209)	\$62,187.94	\$5,205.52	\$56,982.42	\$10,000.00	\$0.00	\$10,000.00	
WATER SINKING FUND	\$0.00	\$0.00	\$0.00	\$150,784.99	\$0.00	\$150,784.99	
PUBLIC WORKS RESERVE FUND	\$0.00	\$0.00	\$0.00	\$12,878.05	\$0.00	\$12,878.05	
Fire Dept Special Equip Fund (216)	\$259,128.72	\$0.00	\$259,128.72	\$26,367.27	\$0.00	\$26,367.27	
2018 Revolving Loan Fund (250 - NEW)	\$0.00	\$0.00	\$0.00	\$83,176.75	\$10,190.00	\$72,986.75	
2006 GO BOND (307)	\$42,004.95	\$0.00	\$42,004.95	\$33,368.75	\$0.00	\$33,368.75	
2009A Refunding Bond (309)	\$45,091.91	\$0.00	\$45,091.91	\$13,942.37	\$0.00	\$13,942.37	
2011 Industrial Lane IntraLoan (311)	\$10,911.31	\$0.00	\$10,911.31	\$0.00	\$0.00	\$0.00	
2014A Disposal System Loan (314)	\$22,425.93	\$0.00	\$22,425.93	\$0.00	\$0.00	\$0.00	
2017A Disposal System Project/Sum/Main	\$33,821.20	\$0.00	\$33,821.20	\$0.00	\$0.00	\$0.00	
2017A Disposal Sys Loan (317)	\$15,265.52	\$0.00	\$15,265.52	\$0.00	\$0.00	\$0.00	
2017 PFA Debt Sys Bond Debt Service (320)	\$48,342.97	\$0.00	\$48,342.97	\$0.00	\$0.00	\$0.00	
2018 Frontage/Pine Ave Internal Loan (325)	\$3,675.57	\$0.00	\$3,675.57	\$0.00	\$0.00	\$0.00	
<b>2021 Liquor Construction Project Fund (352)</b>	\$217,983.85	\$0.00	\$217,983.85	\$0.00	\$0.00	\$0.00	
TAX INCREMENT FINANCING (376)	\$102,620.64	\$0.00	\$102,620.64	\$0.00	\$0.00	\$0.00	
Blackduck HRA Fund (210)	\$5,092.60	\$0.00	\$5,092.60	\$0.00	\$0.00	\$0.00	
WATER FUND (601)	\$204,862.73	\$5,368.91	\$199,493.82	\$0.00	\$0.00	\$0.00	
SEWER FUND (602)	\$134,587.79	\$5,929.69	\$128,658.10	\$0.00	\$0.00	\$0.00	
LIQUOR FUND (609)	\$252,974.59	\$104,281.85	\$148,692.74	\$0.00	\$0.00	\$0.00	
LIQUOR RENT FUND	\$17,346.04	\$0.00	\$17,346.04	\$0.00	\$0.00	\$0.00	
GOLF COURSE (613)	(\$114,636.74)	\$6,649.45	(\$121,286.19)	\$0.00	\$0.00	\$0.00	
<b>Total:</b>	<b>\$1,428,876.03</b>	<b>\$154,735.04</b>	<b>\$1,274,140.99</b>	<b>\$952,656.62</b>	<b>\$10,190.00</b>	<b>\$942,466.62</b>	<b>\$2,216,607.61</b>

Transfer Recommended:

Fund Transfer from:	Fund transfer to:	Reason:	Amount of Transfer:
Liquor Store (609)	General Fund (101)	2021 Budgeted Transfer	\$25,000.00

2021 Bond Payments:	Principal:	Interest:	Fees:	Total:

CITY OF BLACKDUCK

Monthly Bills

October 2021

Check Name	Amount		
<b>Fund 101 GENERAL FUND</b>		EHlers AND ASSOCIATES	\$1,250.00
Marco Technologies LLC	\$164.94	PINEWOOD ENVIRONMENTAL SERVICE	\$1,440.00
AMERIPRIDE LINEN & APPAREL	\$108.22	TAFT STETTINIUS & HOLLISTER LL	\$7,500.00
BELTRAMI COUNTY-AUDITOR/TREAS.	\$210.00	<b>Fund 250 2018 REVOLVING LOAN F</b>	\$10,190.00
BELTRAMI ELECTRIC COOP	\$2,007.60	<b>Fund 601 WATER FUND</b>	
BEMIDJI PAPER	\$359.58	ACME Tools	\$659.99
BLACKDUCK AUTO PARTS, INC	\$792.59	BELTRAMI COUNTY-AUDITOR/TREAS.	\$210.00
BLACKDUCK CO-OP	\$118.71	BELTRAMI ELECTRIC COOP	\$771.73
BLACKDUCK FAMILY FOODS	\$114.79	CORE & MAIN	\$1,250.87
BOGARTS REPAIR AND RECOVERY	\$95.01	Gopher State One Call	\$9.45
Certified Laboratories	\$336.00	Hawkins, Inc	\$1,320.35
EVOLVE CREATIVE LLC	\$235.00	LMCIT INSURANCE TRUST	\$1,146.52
FORUM COMMUNICATIONS CO	\$161.10	<b>Fund 601 WATER FUND</b>	\$5,368.91
FRONTIER REPAIR	\$333.48	<b>Fund 602 SEWER FUND</b>	
JOBSHQ	\$93.30	BELTRAMI COUNTY-AUDITOR/TREAS.	\$210.00
LMCIT INSURANCE TRUST	\$11,306.73	BELTRAMI ELECTRIC COOP	\$1,054.44
LOSSING EXCAVATING	\$4,680.00	CORE & MAIN	\$117.24
NORTHWOODS LUMBER CO	\$603.15	LMCIT INSURANCE TRUST	\$2,632.04
PAUL BUNYAN COMMUNICATIONS	\$454.51	MJ REPAIR	\$1,640.82
POWER PLAN	\$518.66	MN Pollution Control Agency	\$45.00
QUILL CORPERATION	\$302.40	NORTHWOODS LUMBER CO	\$195.19
RATWIK, ROSZAK & MALONEY, P.A.	\$585.00	PAUL BUNYAN COMMUNICATIONS	\$34.96
ROGER'S TWO WAY RADIO	\$81.00	<b>Fund 602 SEWER FUND</b>	\$5,929.69
TIMBERLINE SPORT	\$852.71	<b>Fund 609 MUNICIPAL LIQUOR FUND</b>	
VAN IWARRDEN ASSOCIATES	\$1,000.00	ALL SURFACE PRESSURE WASHING	\$483.00
VERIZON WIRELESS	\$332.95	AMERIPRIDE LINEN & APPAREL	\$918.59
WIDSETH	\$942.50	AMITY GRAPHICS	\$39.90
Ziegler Inc	\$59.56	ARVIG	\$1,039.80
<b>Fund 101 GENERAL FUND</b>	\$26,849.49	BELTRAMI COUNTY SOLID WASTE	\$594.55
<b>Fund 201 CEMETERY FUND</b>		BELTRAMI COUNTY-AUDITOR/TREAS.	\$210.00
LMCIT INSURANCE TRUST	\$200.13	BELTRAMI ELECTRIC COOP	\$1,524.62
ROBERT KLUG SR.	\$250.00	BEMIDJI COCA-COLA	\$175.80
<b>Fund 201 CEMETERY FUND</b>	\$450.13	BERNATELLOS	\$924.00
<b>Fund 209 PINE TREE PARK FUND</b>		Bernick Companies	\$10,477.94
ACME Tools	\$132.02	BLACKDUCK CO-OP	\$60.00
BELTRAMI COUNTY SOLID WASTE	\$148.64	BLACKDUCK FAMILY FOODS	\$2.08
BELTRAMI ELECTRIC COOP	\$183.37	Breakthru Beverage	\$5,052.24
LMCIT INSURANCE TRUST	\$2,037.54	C&L DISTRIBUTING	\$10,550.75
NORTHWOODS LUMBER CO	\$2,462.82	CROIX VALLEY FOODS	\$116.59
WASTE MANAGEMENT OF WI-MN	\$241.13	D & D BEVERAGE BRAIN	\$748.05
<b>Fund 209 PINE TREE PARK FUND</b>	\$5,205.52	FORESTEDGE WINERY	\$756.00
<b>Fund 250 2018 REVOLVING LOAN FUND</b>		FORUM COMMUNICATIONS CO	\$82.00

Check Name	Amount		
GOODSPEED & COMPANY	\$2,170.55	MTI Distributing	\$300.14
GUARDIAN PEST CONTROL	\$85.51	NEI BOTTLING INC	-\$210.27
HEGGIES PIZZA LLC	\$1,026.40	NORTHWOODS LUMBER CO	\$540.97
HIGGINS HEATING, AC & REFRIG	\$180.00	P.A. JONES LLC	\$935.16
JIM HIRT TRUCKING	\$78.00	PAUL BUNYAN COMMUNICATIONS	\$109.58
JOBSHQ	\$279.87	QUILL CORPERATION	\$17.49
JOHNSON BROTHERS LIQUOR CO.	\$15,359.09	RIVARDS TURF AND FORAGE	\$544.67
LMCIT INSURANCE TRUST	\$5,184.77	SANFORD OCCUPATIONAL MEDICINE	\$98.00
MELISSAS CLEANING	\$828.00	TIMBERLINE SPORT	\$150.72
MIKINNON CO., INC	\$6,158.65	VERSATILE VEHICLES, INC	\$74.39
MN DEPT OF HEALTH	\$765.00	<b>Fund 613 GOLF COURSE</b>	\$6,649.45
MN DEPT OF PUBLIC SAFETY ALCOH	\$20.00		
NEI BOTTLING INC	\$331.50		
NORTHWOODS ICE, INC	\$196.80		
NORTHWOODS LUMBER CO	\$43.77		
OLD DUTCH	\$48.68		
PARAMOUNT ADVERTISING	\$300.00		
PAUL BUNYAN COMMUNICATIONS	\$418.12		
Phillips Wine and Spirits	\$9,827.53		
QUILL CORPERATION	\$277.74		
REINHART FOODSERVICE LLC	\$20,912.36		
SANFORD OCCUPATIONAL MEDICINE	\$98.00		
Southern Glazer's of MN	\$2,901.55		
TOAST INC.	\$171.25		
TOTAL TAP SERVICES	\$75.00		
US FOODS	\$30.65		
VINOPIA INC	\$2,449.68		
WASTE MANAGEMENT OF WI-MN	\$307.47		
<b>Fund 609 MUNICIPAL LIQUOR FUN</b>	\$104,281.85		
<b>Fund 613 GOLF COURSE</b>			
ACME Tools	\$179.17		
BELTRAMI COUNTY SOLID WASTE	\$55.74		
BELTRAMI COUNTY-AUDITOR/TREAS.	\$370.00		
BELTRAMI ELECTRIC COOP	\$320.16		
BEMIDJI PAPER	\$103.44		
Bernick Companies	-\$137.40		
BLACKDUCK AUTO PARTS, INC	\$145.43		
BLACKDUCK CO-OP	\$57.98		
BOGARTS REPAIR AND RECOVERY	\$73.97		
C&L DISTRIBUTING	-\$75.70		
FORUM COMMUNICATIONS CO	\$15.00		
JOBSHQ	\$93.29		
LMCIT INSURANCE TRUST	\$2,706.77		
MIKINNON CO., INC	-\$134.25		
MN DEPT OF HEALTH	\$315.00		

Check Name	Amount
	\$164,925.04



**Sewer Fund**

**Year to Date Income Statement thru 10/31/2021**

<b>Sewer Operating Revenue:</b>	<i>Income through 11/5/2021</i>	<b>Budget</b>
Reimbursements	\$247.55	\$0.00
Insurance Proceeds	\$0.00	\$0.00
Interest Earnings	\$442.02	\$750.00
Sewer Sales	\$181,193.61	\$190,000.00
Farm Lease Agreement Revenue	\$3,049.00	\$6,098.00
Swr Penalty	\$1,398.98	\$1,500.00
Charges for Service	\$3,350.00	\$1,000.00
<b>Total Sewer Revenues</b>	<b>\$189,681.16</b>	<b>\$199,348.00</b>

<b>Sewer Operating Expenditures:</b>		<b>Budget</b>	<b>Remaining</b>
Full-Time Employees Regular	\$55,607.24	\$70,434.00	\$14,826.76
Part-Time Employees	\$2,207.49	\$1,133.00	(\$1,074.49)
PERA	\$4,336.16	\$5,218.00	\$881.84
FICA	\$4,347.72	\$6,765.00	\$2,417.28
Employer Paid Health	\$11,624.17	\$14,074.00	\$2,449.83
Office Supplies (GENERAL)	\$224.68	\$200.00	(\$24.68)
Electricity	\$15,562.82	\$20,000.00	\$4,437.18
Training and Instruction	\$679.04	\$1,000.00	\$320.96
Operating Supplies (GENERAL)	\$611.98	\$500.00	(\$111.98)
Motor Fuels	\$1,749.95	\$1,750.00	\$0.05
Lubricants and Additives	\$95.80	\$500.00	\$404.20
Repairs/Maint Supply	\$423.68	\$1,000.00	\$576.32
Equipment Parts	\$134.25	\$0.00	(\$134.25)
Computer Supplies	\$0.00	\$850.00	\$850.00
Merchandise Resale	\$0.00	\$0.00	\$0.00
Building Repair Supply	\$0.00	\$0.00	\$0.00
Tires	\$1,640.82	\$0.00	(\$1,640.82)
Small Tools	\$7.75	\$600.00	\$592.25
Auditing and Acc't	\$3,500.00	\$3,500.00	\$0.00
Engineering fees	\$3,519.62	\$4,000.00	\$480.38
Architect Fees	\$22,987.86	\$0.00	(\$22,987.86)
Testing/Analysis	\$1,408.37	\$1,000.00	(\$408.37)
Other Professional Services	\$1,733.26	\$1,500.00	(\$233.26)
Telephone	\$317.36	\$500.00	\$182.64
Postage	\$477.80	\$500.00	\$22.20
Travel Expense	\$203.00	\$1,000.00	\$797.00
Other Printing/Binding	\$0.00	\$0.00	\$0.00
Freight and Express	\$0.00	\$0.00	\$0.00
Legal Notices/Publications	\$0.00	\$0.00	\$0.00
General Liability Insurance	\$2,034.08	\$2,000.00	(\$34.08)
Property Insurance	\$3,230.00	\$1,500.00	(\$1,730.00)
Other Insurance	\$0.00	\$0.00	\$0.00
Automotive Insurance	\$0.00	\$0.00	\$0.00
Workers Compensation	\$2,713.92	\$2,500.00	(\$213.92)
Unemployment Paid	\$0.00	\$0.00	\$0.00
State Connection Fee	\$0.00	\$0.00	\$0.00
Repairs/Maint Building	\$0.00	\$0.00	\$0.00
Repairs/Maintenance Structure	\$2,363.00	\$10,000.00	\$7,637.00
Repairs/Maintenance Machinery	\$0.00	\$0.00	\$0.00
Dues and Subscriptions	\$4,589.01	\$4,000.00	(\$589.01)
Improvements other	\$1,648.75	\$0.00	(\$1,648.75)
Medical Fees	\$0.00	\$0.00	\$0.00
Other Equipment (irrigator)	\$10,256.88	\$6,700.00	(\$3,556.88)
<b>Total Sewer Expenditures</b>	<b>\$160,236.46</b>	<b>\$162,724.00</b>	<b>\$2,487.54</b>

		<b>Budget</b>	<b>Remaining</b>
2019 Micro Loan Principal	\$8,000.00	\$8,449.00	\$449.00
2019 Micro Loan Interest	\$0.00	\$0.00	\$0.00
Debt Srv Principal 2014 Go Bond	\$3,000.00	\$3,000.00	\$0.00
Public Works/Police Facility	\$0.00	\$3,352.00	
Depreciation/Capital Outlay	\$0.00	\$25,000.00	\$25,000.00
<b>Total</b>	<b>\$11,000.00</b>	<b>\$39,801.00</b>	<b>\$25,449.00</b>

**Net Total                    \$18,444.70                    \$202,525.00                    \$27,936.54**

## Water Fund

Year to Date Income Statement thru 10/31/2021

Water Operating Revenue:	Income through 11/5/2021	Budget:
Water Meter Sales	\$0.00	\$0.00
Health Dept Charges	\$2,566.52	\$2,994.00
Penalties and Interest	\$0.00	\$0.00
Water Sales	\$189,793.53	\$216,500.00
Water Connect/Reconnect Fee	\$413.56	\$1,500.00
Water Penalty	\$1,473.98	\$1,750.00
Interest Earnings	\$711.47	\$1,750.00
Reimbursements	\$443.41	\$0.00
<b>Total Water Revenues</b>	<b>\$195,402.47</b>	<b>\$224,494.00</b>

Water Operating Expenditures:	Year to Date	Budget	Remaining
Full-Time Employees Regular	\$51,837.82	\$65,627.00	\$13,789.18
Full-Time Employees OT	\$1,024.04	\$2,000.00	\$975.96
Part-Time Employees	\$2,473.19	\$2,666.00	\$192.81
PERA	\$4,150.28	\$5,023.00	\$872.72
FICA	\$4,159.92	\$5,194.00	\$1,034.08
Employer Paid Health	\$11,139.40	\$13,491.00	\$2,351.60
Office Supplies (GENERAL)	\$188.45	\$300.00	\$111.55
Printed Forms	\$0.00	\$0.00	\$0.00
Electricity	\$10,569.56	\$12,000.00	\$1,430.44
Computer Supplies	\$0.00	\$850.00	\$850.00
Training and Instruction	\$55.00	\$1,000.00	\$945.00
Operating Supplies (GENERAL)	\$464.88	\$1,600.00	\$1,135.12
Cleaning Supplies	\$0.00	\$0.00	\$0.00
Motor Fuels	\$1,130.40	\$1,000.00	(\$130.40)
Lubricants and Additives	\$0.00	\$0.00	\$0.00
Chemicals	\$0.00	\$0.00	\$0.00
Chlorine	\$5,801.86	\$7,000.00	\$1,198.14
Fluoride	\$0.00	\$1,000.00	\$1,000.00
Repairs/Maint Supply	\$0.00	\$0.00	\$0.00
Equipment Parts	\$0.00	\$0.00	\$0.00
Building Repair Supply	\$0.00	\$0.00	\$0.00
Utility Maint Supply	\$0.00	\$0.00	\$0.00
Small Tools	\$0.00	\$500.00	\$500.00
Merchandise for Resale	\$0.00	\$750.00	\$750.00
Auditing and Acc't	\$3,500.00	\$3,500.00	\$0.00
Architect/Legal Fees	\$22,987.86	\$0.00	(\$22,987.86)
Testing/Analysis	\$21.70	\$0.00	(\$21.70)
Engineering Fees	\$3,519.63	\$4,000.00	\$480.37
Professional Services	\$780.00	\$1,000.00	\$220.00
Other Professional Services	\$1,798.26	\$1,000.00	(\$798.26)
Telephone	\$35.46	\$0.00	(\$35.46)
Postage	\$842.55	\$750.00	(\$92.55)
Travel Expense	\$646.61	\$1,000.00	\$353.39
Other Equipment	\$9,740.00	\$0.00	(\$9,740.00)
Legal Notices/Publications	\$0.00	\$0.00	\$0.00
General Liability Insurance	\$389.04	\$315.00	(\$74.04)
Property Insurance	\$1,904.00	\$1,600.00	(\$304.00)
Workers Compensation	\$2,201.21	\$2,000.00	(\$201.21)
Towing Charges	\$200.00	\$0.00	(\$200.00)
State Connection Fee	\$1,340.00	\$2,994.00	\$1,654.00
Repairs/Maint Building	\$0.00	\$0.00	\$0.00
Repairs/Maintenance Structure	\$4,252.55	\$12,000.00	\$7,747.45
Repairs/Maintenance Machinery	\$0.00	\$2,500.00	\$2,500.00
Dues and Subscriptions	\$4,648.94	\$3,000.00	(\$1,648.94)
Uncollectable Checks/Bad Debt	\$79.12	\$200.00	\$120.88
Medical Fees	\$98.00	\$0.00	(\$98.00)
Miscellaneous	\$0.44	\$0.00	(\$0.44)
Other Equipment	\$3,668.85	\$0.00	(\$3,668.85)
Solid Waste Expense	\$307.80	\$0.00	(\$307.80)
Bank Service Charges	\$172.47	\$750.00	\$577.53
<b>Total Water Expenditures</b>	<b>\$156,129.29</b>	<b>\$156,610.00</b>	<b>\$480.71</b>

Other Water Expenditures:	Budget	Remaining
Transfer Fr Other Fund	\$0.00	\$0.00
PFA Debt Service Principal	\$3,352.00	\$0.00
PFA Debt Service Interest	\$104.50	\$0.00
Debt Service Bond Principal	\$45,000.00	\$0.00
Debt Service Bond Interest	\$17,107.50	\$0.00
Depreciation/Capital Outlay	\$10,000.00	\$10,000.00
<b>Total</b>	<b>\$62,107.50</b>	<b>\$10,000.00</b>

<b>Net Total</b>	<b>(\$22,834.32)</b>	<b>\$232,174.00</b>	<b>\$10,480.71</b>
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**Pine Tree Park**  
**Year to Date Income Statement thru 10/31/2021**

<b>PTP Revenues</b>	<b>2021</b>	<b>Beach</b>	<b>2020</b>
Reservation Fees	\$910.00		\$965.00
Grants	\$11,000.00		\$11,000.00
Camping Fees	\$25,986.00		\$13,013.00
Other Revenue	\$0.00		\$249.13
Contributions and Donations	\$7,100.00	\$7,100.00	\$35,728.00
Interest Earnings	\$219.62		\$818.66
<b>Total PTP Revenues</b>	<b>\$45,215.62</b>	<b>\$7,100.00</b>	<b>\$61,773.79</b>

<b>PTP Expenditures</b>	<b>2021 YTD</b>	<b>Beach</b>	<b>2020 YTD</b>	<b>2021 Budget</b>	<b>Remaining</b>
Full-Time Employees Regular	\$3,356.80		\$3,563.08	\$5,489.00	\$2,132.20
Part-Time Employees Regular	\$664.13		\$1,657.14	\$2,832.00	\$2,167.87
PERA	\$301.65		\$374.83	\$432.00	\$130.35
FICA	\$297.95		\$389.11	\$529.00	\$231.05
Employer Paid Health	\$674.08		\$673.38	\$810.00	\$135.92
Office Supplies	\$0.00		\$177.99	\$0.00	\$0.00
Electricity	\$3,109.55		\$2,216.71	\$2,700.00	(\$409.55)
Operating Supplies (GENERAL)	\$668.12		\$565.38	\$800.00	\$131.88
Cleaning Supplies	\$37.79		\$0.00	\$0.00	(\$37.79)
Motor Fuels	\$1,018.93		\$675.11	\$1,000.00	(\$18.93)
Repairs/Maint Supply	\$379.55		\$256.84	\$750.00	\$370.45
Equipment Parts	\$0.00		\$261.92	\$200.00	\$200.00
Other Professional Services	\$1,592.60		\$450.00	\$600.00	(\$992.60)
Postage	\$0.00		\$91.30	\$0.00	\$0.00
Portable Restrooms	\$220.00		\$0.00	\$500.00	\$280.00
Other Printing/Binding	\$0.00		\$0.00	\$0.00	\$0.00
General Liability Insurance	\$778.08		\$711.44	\$640.00	(\$138.08)
Property Insurance	\$3,297.00		\$3,073.00	\$2,000.00	(\$1,297.00)
Workers Compensation Insurance	\$0.00		\$0.00	\$0.00	\$0.00
Garbage	\$1,885.30		\$1,533.95	\$1,750.00	(\$135.30)
Repairs/Maint Building	\$6,031.11		\$14,492.61	\$20,000.00	\$13,968.89
Repairs/Maintenance Structure	\$0.00		\$0.00	\$0.00	\$0.00
Improvements Other - <i>Blackduck Beach</i>	\$4,316.75	\$4,316.75	\$23,562.02	\$0.00	(\$4,316.75)
Repairs/Maintenance Machinery	\$149.61		\$888.21	\$1,500.00	\$1,350.39
Other Equipment	\$7,770.88		\$47.20	\$0.00	(\$7,770.88)
Depreciation	\$5,000.00		\$0.00	\$5,000.00	\$0.00
Miscellaneous - Refunds	\$110.00		\$95.00	\$0.00	(\$110.00)
Dues and Subscriptions	\$60.00		\$240.00	\$375.00	\$315.00
<b>Total PTP Expenditures</b>	<b>\$41,719.88</b>	<b>\$4,316.75</b>	<b>\$55,996.22</b>	<b>\$47,907.00</b>	<b>\$6,187.12</b>
<b>Net Profit</b>	<b>\$3,495.74</b>	<b>\$2,783.25</b>	<b>\$5,777.57</b>		
<b>Total</b>	<b>\$3,495.74</b>	<b>\$2,783.25</b>	<b>\$5,777.57</b>		

**Blackduck Municipal Golf Course**  
**Year-To-Date Income Statement 10/31/2021**

	Sales	<i>Expenses through 10/31/21</i> Cost of Goods	Gross Profit	Gross Margin	Budget	Remaining
Beer	\$7,055.16	\$3,083.45	\$3,971.71	56.30%	\$3,000.00	(\$83.45)
Soft Drinks	\$5,786.16	\$3,012.83	\$2,773.33	47.93%	\$3,000.00	(\$12.83)
Food	\$2,119.53	\$654.11	\$1,465.42	69.14%	\$1,500.00	\$845.89
Golf Merchandise & Clubs for Sale	\$2,891.82	\$2,803.64	\$88.18	3.05%	\$1,000.00	(\$1,803.64)
Clothing	\$2,910.35	\$778.52	\$2,131.83	73.25%	\$500.00	(\$278.52)
<b>Total</b>	<b>\$20,763.02</b>	<b>\$10,332.55</b>	<b>\$10,430.47</b>	<b>50.24%</b>	<b>\$9,000.00</b>	<b>(\$1,332.55)</b>

**Charges for Services**

	<i>Income through 10/17/21</i>
Green Fees	\$56,479.21
Membership Fees	\$24,016.18
Trail Fees	\$794.39
Cart Storage	\$1,586.88
Rentals (Clubs, Carts)	\$1,778.71
Power Carts	\$40,389.05
Clubhouse Rental	\$1,284.47
Golf Tournament Revenue	\$33.51
<b>Total Charges for Services</b>	<b>\$126,362.40</b>

**Total Income \$147,125.42**

**Less Operating Expense**

	<i>Expenses through 10/15/21</i>	Budget	Remaining
Wages	\$64,438.04	\$60,025.00	(\$4,413.04)
PERA	\$3,291.41	\$4,502.00	\$1,210.59
FICA	\$4,929.53	\$4,592.00	(\$337.53)
Office Supplies	\$15.99	\$0.00	(\$15.99)
Heating Fuel	\$107.44	\$0.00	(\$107.44)
Electricity	\$4,197.44	\$5,000.00	\$802.56
Training & Instructions	\$0.00	\$0.00	\$0.00
Operating Supplies	\$2,373.98	\$2,200.00	(\$173.98)
Cleaning Supplies	\$75.85	\$0.00	(\$75.85)
Motor Fuels	\$3,534.04	\$3,500.00	(\$34.04)
Lubricants/Additives	\$163.67	\$0.00	(\$163.67)
Chemicals	\$6,035.28	\$5,000.00	(\$1,035.28)
Repair/Maint/Supplies	\$1,393.05	\$0.00	(\$1,393.05)
Equipment parts	\$0.00	\$0.00	\$0.00
Building Repair supply	\$436.48	\$0.00	(\$436.48)
Small Tools/Equipment	\$279.00	\$0.00	(\$279.00)
Tires	\$0.00	\$0.00	\$0.00
Auditing/Accounting	\$0.00	\$0.00	\$0.00
Medical Fees	\$294.00	\$500.00	\$206.00
Legal Fees	\$645.00	\$0.00	(\$645.00)
Dram	\$0.00	\$750.00	\$750.00
Telephone	\$734.45	\$600.00	(\$134.45)
Cable Television	\$331.11	\$200.00	(\$131.11)
Internet	\$174.85	\$0.00	(\$174.85)
Other Equipment	\$85.89	\$0.00	(\$85.89)
Other Professional services	\$800.00	\$0.00	(\$800.00)
Postage	\$55.00	\$50.00	(\$5.00)
Advertising	\$183.29	\$0.00	(\$183.29)
Liability Insurance	\$2,820.54	\$2,200.00	(\$620.54)
Property Insurance	\$2,593.00	\$3,200.00	\$607.00
Work Comp	\$590.94	\$550.00	(\$40.94)
Unemployment	\$0.00	\$4,500.00	\$4,500.00
Insurance	\$0.00	\$0.00	\$0.00
Garbage Disposal	\$716.79	\$700.00	(\$16.79)
Repair/Maint Building	\$1,801.12	\$1,200.00	(\$601.12)
Repair/Main Structure	\$1,012.98	\$0.00	(\$1,012.98)
Repairs/Maint Machinery	\$13,414.43	\$5,000.00	(\$8,414.43)
Maintenance Course	\$5,437.43	\$3,000.00	(\$2,437.43)
Motor Vehicles	\$10,000.00	\$0.00	(\$10,000.00)
Cart Shed Bond 2021	\$6,118.00	\$6,118.00	\$0.00
Uncollectable Checks	\$250.00	\$0.00	(\$250.00)
Dues and Subscriptions	\$3,157.10	\$2,000.00	(\$1,157.10)
Bank Service Charges	\$1,542.32	\$1,300.00	(\$242.32)
Cart Lease NEW 2021	\$7,335.00	\$0.00	(\$7,335.00)
Club House Debt Principal 2011	\$10,000.00	\$10,000.00	\$0.00
Club House Debt Interest 2011	\$660.00	\$660.00	\$0.00
Equipment Bond Interest 2016	\$1,537.50	\$1,537.50	\$0.00
Equipment Bond Principal 2016	\$13,000.00	\$13,000.00	\$0.00
<b>Total Expense</b>	<b>\$176,561.94</b>	<b>\$141,884.50</b>	<b>(\$34,677.44)</b>

**OPERATING INCOME OR LOSS (\$39,769.07)**

Other Expenses

Misc. Expenses	\$540.00	<i>membership return</i>
Equipment - Gator	\$0.00	
Management Fee	\$0.00	
Capital Improvements	\$0.00	
Transfer to General	\$0.00	
Cash Short	\$903.22	
<b>Total Other Expenses</b>	<b>\$1,443.22</b>	

<b>Other Income</b>		
General Property taxes	\$9,988.22	
Transfer Fr Liq Str	\$10,000.00	
Reimbursements	\$1,359.19	
Donations and Contributions	\$10,200.00	<i>Cart &amp; Granite Donation</i>
Cash Over	\$325.43	
Sponsorship Revenue ( <i>cart / tee box</i> )	\$7,000.00	
<b>Total Other Income</b>	<b>\$38,872.84</b>	

**NET INCOME OR LOSS YEAR TO DATE** **(\$2,339.45)**

<b>Sales Comparison YTD</b>	<b>2020 thru October</b>	<b>2021</b>	<b>+/- over prior year</b>
Green Fees	\$44,193.69	\$56,479.21	21.75%
Cart Rental	\$26,910.95	\$40,389.05	33.37%
<b>YTD Comparisons:</b>	<b>2020 thru October</b>	<b>2021</b>	<b>+/- over prior year</b>
Operating Revenue	\$134,241.30	\$185,998.26	27.83%
Operating Expense	\$143,818.54	\$188,337.71	23.64%
	<i>(\$9,577.24)</i>	<i>(\$2,339.45)</i>	-309.38%

**Blackduck Municipal Liquor Store Income Statement**  
**Year to Date Ending 10/31/2021**

\$649,375.65 *How much we paid for our inventory (expenses)*

	Sales	Cost of Goods	Gross Profit	
Liquor Sales Off-Sale	\$231,542.16	\$173,305.03	\$58,237.13	25.15%
Beer Sales Off-Sale	\$453,261.19	\$345,105.58	\$108,155.61	23.86%
Wine Sales Off-Sale	\$34,882.01	\$21,221.90	\$13,660.11	39.16%
Other Sales On/Off-Sale	\$17,795.96	\$12,557.21	\$5,238.75	29.44%
Liquor Sales On-Sale	\$91,563.31	\$18,302.93	\$73,260.38	80.01%
Beer Sales On-Sale	\$115,305.63	\$24,325.42	\$90,980.21	78.90%
Wine Sales On-Sale	\$1,791.74	\$650.19	\$1,141.55	63.71%
Cigarette Sales	\$1,211.15	\$341.92	\$869.23	71.77%
Clothing	\$7,831.62	\$4,702.04	\$3,129.58	39.96%
Soft Drinks On Sale	\$12,325.81	\$8,205.64	\$4,120.17	33.43%
Food Sales	\$150,842.26	\$83,739.72	\$67,102.54	44.49%

		<i>Our cost of inventory</i>		GPM
<b>Total</b>	<b>\$1,118,352.84</b>	<b>\$692,457.58</b>	<b>\$425,895.26</b>	<b>38.08%</b>

Less Operating Expense	2021 YTD	Budget	Remaining
Wages IT	\$94,485.44	\$100,060.00	\$5,574.56
Wages PT	\$86,529.30	\$102,497.00	\$15,967.70
PERA	\$13,266.24	\$13,871.00	\$604.76
FICA	\$15,621.85	\$15,381.00	(\$240.85)
Health Insurance	\$22,962.70	\$24,307.00	\$1,344.30
Office Supplies	\$1,566.97	\$900.00	(\$666.97)
Electricity	\$16,795.20	\$20,000.00	\$3,204.80
Heating Fuel	\$3,163.65	\$1,500.00	(\$1,663.65)
Computer Supplies	\$0.00	\$0.00	\$0.00
Training and Instruction	\$494.87	\$500.00	\$5.13
Operating & Bar Supplies	\$26,810.65	\$15,000.00	(\$11,810.65)
Cleaning Supplies	\$84.59	\$0.00	(\$84.59)
Bar Supply	\$0.00	\$0.00	\$0.00
Building Repair Supplies	\$109.06	\$0.00	(\$109.06)
Mix Expense	\$6,451.77	\$9,000.00	\$2,548.23
Auditing / Acct'g Services	\$6,500.00	\$6,500.00	\$0.00
Other Professional Services/Cleaning/Boring	\$11,580.00	\$4,100.00	(\$7,480.00)
Telephone	\$5,802.39	\$2,000.00	(\$3,802.39)
Postage	\$400.00	\$400.00	\$0.00
Cable Television	\$1,289.30	\$1,500.00	\$210.70
Internet Access	\$880.50	\$1,400.00	\$519.50
Advertising	\$382.00	\$0.00	(\$382.00)
Travel Expense	\$0.00	\$500.00	\$500.00
Freight	\$4,150.94	\$5,000.00	\$849.06
Legal Fees	\$195.00	\$0.00	(\$195.00)
Promotions/Entertainment	\$2,688.85	\$6,000.00	\$3,311.15
Legal Notices	\$299.25	\$0.00	(\$299.25)
Liability Insurance	\$2,820.54	\$2,500.00	(\$320.54)
Property Insurance	\$7,549.00	\$7,200.00	(\$349.00)
Dram Shop/Liquor Liability	\$4,157.00	\$4,750.00	\$593.00
Other Insurance	\$0.00	\$0.00	\$0.00
Work Comp	\$5,221.00	\$5,000.00	(\$221.00)
Water Utility	\$1,844.40	\$2,700.00	\$855.60
Garbage Disposal	\$5,308.58	\$6,000.00	\$691.42
Catering Expense	\$0.00	\$500.00	\$500.00
Repairs & Maintenance	\$0.00	\$0.00	\$0.00
Repairs/Maintenance Building	\$4,362.06	\$10,000.00	\$5,637.94
Uncollectable Checks	\$0.00	\$200.00	\$200.00
Dues and Subscriptions	\$3,667.00	\$3,750.00	\$83.00
Bank Service Charges	\$336.51	\$20,000.00	\$19,663.49
<b>Furniture &amp; Fixtures</b>	<b>\$20,536.54</b>	<b>\$5,000.00</b>	<b>(\$15,536.54)</b>
<b>Building Costs Expenses: Office Equip &amp; Furnishings (kitchen equipment)</b>	<b>\$28,246.88</b>	<b>\$0.00</b>	<b>(\$28,246.88)</b>
<b>Architect Fees</b>	<b>\$55,228.13</b>	<b>\$0.00</b>	<b>(\$55,228.13)</b>
<b>Improvements Other than Buildings - remodel</b>	<b>\$4,724.39</b>	<b>\$0.00</b>	<b>(\$4,724.39)</b>
<b>Building &amp; Structures</b>	<b>\$15,000.00</b>	<b>\$5,000.00</b>	<b>(\$10,000.00)</b>
Medical Fees	\$490.00	\$350.00	(\$140.00)
Assessment	\$1,262.79	\$1,300.00	\$37.21
Other Equipment - Message board debt	\$17,554.82	\$14,307.50	(\$3,247.32)
<b>Total Operating Expense</b>	<b>\$500,820.16</b>	<b>\$418,973.50</b>	<b>(\$81,846.66)</b>

**Inventory Expense** (\$43,081.93)

**NET INCOME OR LOSS** (\$31,842.97) *(gross profit - expenses)*

**Net Income without building improvement costs** \$91,892.97

**Other Expenses**

<b>Donations</b>	<b>\$10,856.08</b>
Capital Outlay	\$0.00
Unemployment Paid	\$0.00
Cash Short	(\$432.42)
Misc. Expense	\$0.00
<b>Total Other Expenses</b>	<b>\$10,423.66</b>

**Other Income**

Reimbursements (NSF)	\$1,485.59
<b>Rent Income</b>	<b>\$7,433.00</b>

Vending Income	\$2,462.55
Interest	\$996.73
Catering Revenue	\$1,668.95
Cash Over	\$542.88
<b>Total Other Income</b>	<b>\$14,589.70</b>

**Gross Profit Before Transfers** **(\$27,676.93)**  
*Gross Profit before Transfers without building costs:* **\$96,059.01**

Transfer to General Fund & Other Funds \$50,000.00

**Net Profit After Inventory Exp & Transfers** **(\$77,676.93)**  
*Net Profit after inventory Exp. & Transfers without building costs:* **\$46,059.01**

Inventory On-Hand at 1/1/2021 after inventory total	\$87,723.20
Inventory On-Hand at 10/31/2021	\$81,149.37
Difference	<b>(\$6,573.83)</b>

### Sales Comparison Year to Date Ending 10/31/2021

	2019	2020	2021	% of Increase from 2020-2021
Off-Sale Liquor	\$207,114.67	\$250,413.75	\$231,542.16	-7.54%
Off-Sale Beer	\$394,818.22	\$465,555.46	\$453,261.19	-2.64%
Off-Sale Wine	\$35,271.87	\$40,497.27	\$34,882.01	-13.87%
<b>Total Off-Sale</b>	<b>\$637,204.76</b>	<b>\$756,466.48</b>	<b>\$719,685.36</b>	<b>-4.86%</b>
On-Sale Liquor	\$104,065.63	\$66,287.49	\$91,563.31	38.13%
On-Sale Beer	\$130,392.67	\$83,732.19	\$115,305.63	37.71%
On-Sale Wine	\$1,326.53	\$765.41	\$1,791.74	134.09%
<b>Total On-Sale</b>	<b>\$235,784.83</b>	<b>\$150,785.09</b>	<b>\$208,660.68</b>	<b>38.38%</b>
<b>Total On and Off Sale</b>	<b>\$872,989.59</b>	<b>\$907,251.57</b>	<b>\$928,346.04</b>	<b>2.33%</b>
<b>Total Food Sales</b>	<b>\$99,058.81</b>	<b>\$129,611.92</b>	<b>\$150,842.26</b>	<b>16.38%</b>
Gross Liquor Store Sales Comparison	\$1,023,856.59	\$1,094,102.61	\$1,132,942.54	3.55%



# CITY OF BLACKDUCK

11/05/21 11:30 AM

Page 1

## Projects

Project Number	Description	Abbrev	Start Date	End Date	Status
2021-1	Liquor Store Expansion/Remodel	Liquor Ex	1/1/2020	12/31/2022	Active

Comment: Project fund created to track expenses for remodel to the liquor store expansion and remodel. Fund 352 for project funding

Posted	Receipts	Payments	Customer/Vendor	Comment	Account
April 2021		\$299.25	FORUM COMMUNICATIONS	PROJECT # 2021-1	E 609-49750-351 Legal Notices
May 2021	\$613,571.25		EHLERS AND ASSOCIATES	Liquor Construction Project F	R 352-39310 Proceeds-Gen Obli
July 2021		\$74,266.55	KRAUS-ANDERSON CONST	Pay app #1	E 352-47000-309 Construction S
August 2021		\$100,312.93	KRAUS-ANDERSON CONST	Pay app #1	E 352-47000-309 Construction S
September 2021		\$131,451.72	KRAUS-ANDERSON CONST	Pond Remodel/Addition proje	E 352-47000-309 Construction S
October 2021		\$89,556.20	KRAUS-ANDERSON CONST	Liquor Store remodel/addition	E 352-47000-309 Construction S

Receipts **\$613,571.25**

Payments **\$395,886.65**

Project Balance **\$217,684.60**

Adjustments(JE) **\$0.00**

Estimated Receipts

Estimated Payment:

Estimated  
Balance

Balance - Does Not Include Adjustment(JE) If you want adj to affect budgets use Receipts/Payments





# MINNESOTA Lawful Gambling

## LG216 Worksheet for Calculating Lawful Gambling Monthly Rent

Organization Name

**Blackduck Fire Relief**

Licence Number

**01944**

Site Name

**POND**

Site Number

**001**

(Use one worksheet for each site. If lease changes, use new worksheet)

**Booth Operation Rent**  
 1 List the % to be paid for paper pull-tabs, tipboards, paddletickets, electronic pull-tabs and electronic linked bingo conducted by the organization's employees

1

**Bar Operation Rent**  
 2 List the % to be paid for paper pull-tabs, tipboards and paddletickets conducted by the lessor or lessor's employees  
 3 List the % to be paid for electronic pull-tabs and electronic linked bingo conducted the lessor or lessor's employees

2

**20.00%**

3

A	B1	B2	C1	C2	D	E1	E2	F	G	H
	<b>Booth Operation</b>		<b>Bar Operation</b>		<b>Rent Limit</b>	<b>Bar Operation Electronic Games</b>		<b>Total Rent</b>		<b>Bar Operation</b>
Month and Year	Multiply the total of this month's net receipts from paper pull-tabs, electronic pull-tabs, electronic linked bingo, tipboards, and paddletickets by the amount in Box 1.		Multiply the total of this month's net receipts from paper pull-tabs, tipboards, and paddletickets by the amount in Box 2.		If an amount was entered, in Col B, enter the sum of Col B and C up to a max of \$1750. If Col B is blank, enter Col C.	Multiply the total of this month's net receipts from, electronic pull-tabs and electronic linked bingo by the amount in Box 3.		Add Columns D and E	Enter cash short for games sold from bar-op. Report amount on Sched A, line 22m. in month the Col H is paid.	Subtract Col G from Col F. This is the amount of rent to be paid. The amount is not reported on Sched A.
9/2021			5733.00	1146.60	1146.60			1146.60	0.00	1146.60

- This amount may not exceed 10%
- Enter no more than 10% if paper or electronic pull-tabs, tipboards, paddletickets (other than paddletickets without a table once weekly), or electronic linked bingo games are conducted by the organization's employees. Otherwise, enter no more than 20%.
- This amount may not exceed 15%.
- Electronic pull-tab rent is based on the receipts incurred during the month, and not on when each pull-tab deal is closed.
- If the amount in Column H is negative, contact your compliance specialist.

# Month End Remittance Report for October 2021

STATE OF MINNESOTA

Check Number: 888888 Printed: 11/1/2021 Account: First National Bank of Bemidji Checking (Swept)

## Beltrami County

### County Revenue

Line	GL Account	Statute	Inter-Agency Nbr	Amount
1a	Law Library-Civil	M.S. 134A.10 S1		900.00
1b	Law Library - Criminal	M.S. 134A.10 S3		2,460.00
2	Sheriff's Contingency Fund	M.S 387.213		212.50
9	Prosecution Costs	M.S. 631.48; 609.49		310.00
10	DWI Assessment/County	M.S. 169A.285		732.16
<b>County Revenue Total</b>				<b>\$4,614.66</b>

### Municipalities

GL Account	Statute	Inter-Agency Nbr	Amount
Bemidji 100%			320.00
Bemidji 2/3			5,622.68
Bemidji 1st Late Penalty			129.91
Bemidji 2nd Late Penalty			416.54
Prostitution Assess/Bemidji Prosecutor	M.S. 609.3241(c)(2)		100.00
Prostitution Assess/Bemidji LE	M.S. 609.3241(c)(1)		200.00
<b>Sub-Total</b>			<b>\$6,789.13</b>
GL Account	Statute	Inter-Agency Nbr	Amount
Blackduck 1st Late Penalty			3.33
Blackduck 2nd Late Penalty			16.66
<b>Sub-Total</b>			<b>\$19.99</b>
<b>Municipalities Total</b>			<b>\$6,809.12</b>

### County Specific

Line	GL Account	Statute	Inter-Agency Nbr	Amount
1	Beltrami County DARE Advisory Board			560.99
3	Bemidji Prosecution Costs			1,670.00
6	Northwood Coalition Battered Women's Shelter			109.21
58	Beltrami County Victim Services			20.88
59	Support Within Reach			78.75
<b>County Specific Total</b>				<b>\$2,439.83</b>

**To**

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

**Reference Information**

Pay Cycle: DLYEFT  
 Pay Cycle Seq Number: 2610

**Payment Information**

Payment Reference: 0007018747  
 Payment Date: 10/28/2021  
 Payment Method: Automated Clearing House

Agency Code / Description	Contact Phone	Voucher ID / Payment Message	Invoice Date	Invoice Number	Customer Account	Paid Amt
G90 / REVENUE/INTERGOVT	651/556-6092	00 09032210	10/29/2021	22582A20402002W001	CITY-040200 MVCREDIT_AGRIC	27.55
		MV CREDIT-AGRICULTURAL				
					<b>Total:</b>	<b>27.55 USD</b>

# Final Council Approval for the Following

## Full-time & Part-time Employees:

<b>Name:</b>	<b>Position:</b>	<b>Date of Hire:</b>	<b>Wage:</b>
Laurie Lamm	Full-time Cook – The Pond	11/8/2021	\$15.18
Melissa Tindell	Full-time Liquor Store Clerk	11/8/2021	\$14.04
Adam Jensen	Part-time Liquor Store Clerk	11/02/2021	\$11.50



Waste Management of Minnesota, Inc.  
 W132 N10487 Grant Drive  
 Germantown, WI, 53022  
 (888) 960-0008

WM Agreement #  
 Customer ID  
 Acct. Name  
 Salesperson  
 Effective Date  
 Last PI Date

S0015085367  
 13-67371-23009  
 BLACKDUCK GOLF COURSE  
 Valerie Boger  
 11/1/2021  
 09/26/2021

## Service Agreement Non-Hazardous Waste Service Summary

Service Information			
Name	BLACKDUCK GOLF COURSE	Contact	Christina regas
Address	20857 BLACKDUCK LAKE RD NE	Telephone #	(218) 835-4810
City State Zip	BLACKDUCK, MN 56630	Fax #	
County/Parish		Email	christina.regas@blackduckmn.com

Billing Information			
Name	BLACKDUCK GOLF COURSE	Contact	Christina regas
Address	PO BOX 380	Telephone #	(218) 835-4810
City State Zip	BLACKDUCK, MN 56630	Fax #	
County/Parish	BELTRAMI	Email	christina.regas@blackduckmn.com
PO#			

Customer Comments:

Service Description & Recurring Rates					
Quantity	Equipment	Material Stream	Frequency	Base Rate	
1	2 Yard REL	MSW - Unspecified	1xPer Week	Fuel & Environmental/RCR	\$ 18.71 *
					\$ 41.98

Current rate for Extra Pickup: \$ 152.00      Current FSC 18.77%, EVC 17.50%, RCR 3.60%      **MONTHLY TOTAL :** \$ 60.69 \*

Administrative Charge	\$ 8.50 *
<b>MONTHLY GRAND TOTAL</b>	<b>\$ 69.19 *</b>

Customer's Waste Materials not to exceed an average weight of lbs/yard.

### Initial One Time Service Charges\*

### As Needed Services\*


The above listed Charges are for recurring services only. Charges for all additional services will be at current rates at the time of service. These include but are not limited to: extra pickups, container removal, overages and contamination. Contact Waste Management for a full list of such additional services and current prices.

\*Fuel Surcharge ("FSC"), Environmental Charge ("EVC"), and Regulatory Cost Recovery Charge ("RCR") apply to all other Charges whether or not listed on this summary. Any FSC, EVC and RCR amounts shown in this Service Summary are estimated based on current percentages (as set forth herein), and actual amounts will be calculated at the time of invoicing based on current applicable percentages. Information about these charges and their calculation can be found at [www.wm.com/billhelp](http://www.wm.com/billhelp). State & Local taxes, and/or fees and a Recycle Material Offset, if applicable, will also be added to the Charges. An Administrative Charge per invoice will be assessed and can be removed by enrolling in paperless statements and automated payments.

This Agreement does not provide for a fixed price during the Contract Term. Unless specifically provided otherwise herein, Customer should expect Company to increase Charges as allowed by Section 4(b) and Company to seek other price increases subject to Customer's consent under Section 4(c) of this Agreement. Consent to price increases may be given orally, in writing, or by notice and Customer's payment of, or failure to object to, the price increase.

**Contract Term is for 1 year(s) from the Effective Date ('Initial Term') and it shall automatically renew thereafter for additional terms of 12 months ('Renewal Term') unless terminated as set forth herein.**

The individual signing this agreement on behalf of customer acknowledges that he/she has read and accepts the terms and conditions of this agreement which accompany this service summary sheet and that he/she has the authority to sign on behalf of the customer.


 Customer Signature     
 CHRISTINA REGAS     
 Printed Name     
 City Administrator     
 Title     
 10-22-21     
 Date

Company Waste Management of Minnesota, Inc.     
 Waste Management Sales Rep.     
 \_\_\_\_\_     
 Printed Name     
 Title     
 Date

Terms and Conditions on following page(s)





Waste Management of Minnesota, Inc.  
 W132 N10487 Grant Drive  
 Germantown, WI, 53022  
 (888) 960-0008

WM Agreement #  
 Customer ID  
 Acct. Name  
 Salesperson  
 Effective Date  
 Last PI Date

S0015085434  
 11-81102-93005  
 BLACKDUCK, CITY OF/POND  
 LIQUOR  
 Valerie Boger  
 11/1/2021  
 03/01/2017

## Service Agreement Non-Hazardous Waste Service Summary

### Service Information

Name **BLACKDUCK, CITY OF/POND LIQUOR** Contact **Christina Regas**  
 Address **224 FRONTAGE RD** Telephone # **(218) 835-4803**  
 City State Zip **BLACKDUCK, MN 56630** Fax #  
 County/Parish Email

### Billing Information

Name **BLACKDUCK, CITY OF** Contact **Christina Regas**  
 Address **PO BOX 380** Telephone # **(218) 835-4803**  
 City State Zip **BLACKDUCK, MN 56630** Fax #  
 County/Parish **BELTRAMI** Email

Customer Comments:

PO#

### Service Description & Recurring Rates

Quantity	Equipment	Material Stream	Frequency	Base Rate	
1	8 Yard REL Recycling	Single Stream Recycling	1xEvery Other Week (Even)	Fuel & Environmental/RCR	\$ 75.18 \$ 33.51 *

Current rate for Extra Pickup: \$ 248.00

Current FSC 18.77%, EVC 17.50%, RCR 3.60%

**MONTHLY TOTAL : \$ 108.69 \***

Quantity	Equipment	Material Stream	Frequency	Base Rate	
1	4 Yard REL	MSW - Unspecified	2xPer Week	Fuel & Environmental/RCR	\$ 112.77 \$ 50.27 *

Current rate for Extra Pickup: \$ 184.00

Current FSC 18.77%, EVC 17.50%, RCR 3.60%

**MONTHLY TOTAL : \$ 163.04 \***

Customer's Waste Materials not to exceed an average weight of lbs/yard.

Administrative Charge \$ 8.50 \*  
**MONTHLY GRAND TOTAL \$ 280.23 \***

#### Initial One Time Service Charges\*

#### As Needed Services\*

The above listed Charges are for recurring services only. Charges for all additional services will be at current rates at the time of service. These include but are not limited to: extra pickups, container removal, overages and contamination. Contact Waste Management for a full list of such additional services and current prices.

\*Fuel Surcharge ("FSC"), Environmental Charge ("EVC"), and Regulatory Cost Recovery Charge ("RCR") apply to all other Charges whether or not listed on this summary. Any FSC, EVC and RCR amounts shown in this Service Summary are estimated based on current percentages (as set forth herein), and actual amounts will be calculated at the time of invoicing based on current applicable percentages. Information about these charges and their calculation can be found at [www.wm.com/billhelp](http://www.wm.com/billhelp). State & Local taxes, and/or fees and a Recycle Material Offset, if applicable, will also be added to the Charges. An Administrative Charge per invoice will be assessed and can be removed by enrolling in paperless statements and automated payments.

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The individual signing this agreement on behalf of customer acknowledges that he/she has read and accepts the terms and conditions of this agreement which accompany this service summary sheet and that he/she has the authority to sign on behalf of the customer.

*Christina Regas*  
 Customer Signature Printed Name Title Date  
 Christina Regas City Administrator 10-22-21

Company Waste Management of Minnesota, Inc.

Printed Name

Waste Management Sales Rep.

Title

Date

Terms and Conditions on following page(s)



Waste Management of Minnesota, Inc.  
 W132 N10487 Grant Drive  
 Germantown, WI, 53022  
 (888) 960-0008

WM Agreement #  
 Customer ID  
 Acct. Name  
 Salesperson  
 Effective Date  
 Last PI Date

S0015084666  
 13-67363-53002  
 BLACKDUCK, CITY OF/PARK  
 Valerie Boger  
 11/1/2021  
 06/29/2021

## Service Agreement Non-Hazardous Waste Service Summary

Service Information			
Name	BLACKDUCK, CITY OF/PARK	Contact	Christina Regas
Address	21024 PINE TREE PARK RD	Telephone #	(218) 835-4810
City State Zip	BLACKDUCK, MN 56630	Fax #	
County/Parish		Email	christina.regas@blackduckmn.com

Billing Information			
Name	BLACKDUCK, CITY OF/PARK	Contact	Angel Bublitz
Address	PO BOX 380	Telephone #	(218) 835-4803
City State Zip	BLACKDUCK, MN 56630	Fax #	
County/Parish	BELTRAMI	Email	city@paulbunyan.net
PO#			

Customer Comments:

Service Description & Recurring Rates			
Quantity	Equipment	Material Stream	Frequency
2	6 Yard REL	MSW - Unspecified	1xPer Week
			Base Rate
			Fuel & Environmental/RCR
			\$ 132.61
			\$ 59.12 *

Current rate for Extra Pickup: \$ 216.00      Current FSC 18.77%, EVC 17.50%, RCR 3.60%      **MONTHLY TOTAL :** \$ 191.73 \*

Customer's Waste Materials not to exceed an average weight of lbs/yard.

Administrative Charge	\$ 8.50 *
<b>MONTHLY GRAND TOTAL</b>	<b>\$ 200.23 *</b>

### Initial One Time Service Charges\*

### As Needed Services\*


The above listed Charges are for recurring services only. Charges for all additional services will be at current rates at the time of service. These include but are not limited to: extra pickups, container removal, overages and contamination. Contact Waste Management for a full list of such additional services and current prices.

\*Fuel Surcharge ("FSC"), Environmental Charge ("EVC"), and Regulatory Cost Recovery Charge ("RCR") apply to all other Charges whether or not listed on this summary. Any FSC, EVC and RCR amounts shown in this Service Summary are estimated based on current percentages (as set forth herein), and actual amounts will be calculated at the time of invoicing based on current applicable percentages. Information about these charges and their calculation can be found at [www.wm.com/billhelp](http://www.wm.com/billhelp). State & Local taxes, and/or fees and a Recycle Material Offset, if applicable, will also be added to the Charges. An Administrative Charge per invoice will be assessed and can be removed by enrolling in paperless statements and automated payments.

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 Customer Signature     
 Christina Regas     
 Printed Name     
 City Administrator     
 Title     
 10-22-21     
 Date

Company Waste Management of Minnesota, Inc.     
 Waste Management Sales Rep.     
 Printed Name     
 Title     
 Date

Terms and Conditions on following page(s)





October 14, 2021

City of Blackduck

OCT 18 2021

Blackduck City Council  
c/o Christina Regas, Administrator  
Blackduck City Hall  
P.O. Box 380  
Blackduck, Minnesota 56630

Dear Council Members:

SUBJECT: Lead/Copper Tap Water Monitoring Report, PWSID 1040014

This letter is to report the results of your recent lead/copper monitoring that is required by the Safe Drinking Water Act. The results revealed the following 90th percentile levels:

90th percentile lead level = 2  $\mu\text{g/l}$  (rounded as 0.002 mg/l).  
The action level for lead is 15.0  $\mu\text{g/l}$ .

90th percentile copper level = 272  $\mu\text{g/l}$  (rounded as 0.272 mg/l).  
The action level for copper is 1300  $\mu\text{g/l}$ .

Based on these results, your public water system **has not exceeded** the action level for lead and **has not exceeded** the action level for copper.

By federal rule, 40 CFR 141.85, you are required to provide the lead/copper results to persons served at the sites that were tested. In addition, you must provide them with an explanation of the health effects of lead/copper, list steps consumers can take to reduce exposure to lead/copper in drinking water, and water utility contact information. The notification must also provide the maximum contaminant level goals, the action levels for lead/copper, and the definitions for these two terms.

Notification must be made within 30 days by U.S. Mail, hand/direct delivery, or posting. Please refer to the enclosed Lead/Copper Results Delivery Certification form for delivery method requirements. If the residence is a rental property, both the occupant(s) of the residence and rental property owner must be notified. To assist you in meeting the notification requirements, we have enclosed the results notification letters which must be delivered to the homeowners along with a copy of the fact sheet on lead/copper in drinking water.

The lead/copper sampling site addresses are private data. This information was classified as "nonpublic" by the Minnesota Department of Administration in October 2004, upon the request of Minnesota Department of Health (MDH) and Minnesota community water supply systems. When notifying the persons served at the sites that were tested, provide them with the results for that address only. *An equal opportunity employer*

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Blackduck City Council

Page 2

October 14, 2021

PWSID 1040014

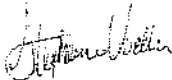
Within 10 days after notifying the residents of their results, you must complete the enclosed Lead/Copper Results Delivery Certification form and return it to us. If you chose not to use the results notification letters MDH sent to you and created your own results notification letters, you must submit a copy of one of the letters along with this certification form. The letter you create must contain the same language as the enclosed results notification letters as this is EPA required language. A return envelope is enclosed for your convenience.

Please note that all enclosures are sent to the addressee of this letter. Persons receiving a copy (cc) of the letter do not receive any enclosures. It is the responsibility of the addressee to follow through with the requirements.

A sampling kit will be sent to you prior to your next scheduled sampling date. The enclosed report should be placed in your records and a copy maintained on or near the water supply premises and available for public inspection for not less than ten (10) years.

If you have any questions, please contact me at 651-201-3974, or Michael Bourland at 651-201-5928.

Sincerely,



Stephanie Voeller  
Community Public Water Supply Unit  
Environmental Health Division  
P.O. Box 64975  
St. Paul, Minnesota 55164-0975

PAW

Enclosures

cc: Water Superintendent

Minnesota Department of Health  
 List of Sampling Locations and First Draw  
 For Lead/Copper Tap Water Monitoring

Sampling Period: 6/1/2021 - 9/30/2021

PWSID: 1040014  
 Population: 840  
 Eric Weller

PWS Name: Blackduck  
 Samples Received: 10  
 Samples Required: 10  
 90<sup>th</sup> Percentile Lead Level: 2 µg/L  
 90<sup>th</sup> Percentile Copper Level: 272 µg/L

Reduced  
 08/01/2022  
 M&R NOV: 02/23/2021  
 06/01/2020-09/30/2020

Site No.	Location (Site Address)	Tier No. (1-4)	Plumbing Materials				Sample Results		Collected
			LSL	LP	CP/LS	Other	Lead 15.0 (µg/L)	Copper 1300 (µg/L)	
00002	11 Carlson Avenue NW	1			X		3	272	8/26/2021
00006	516 Main Street North	3			X		2	248	8/26/2021
00007	48 4th Street NE	3			X		< 1	221	8/26/2021
00009	256 Morris Avenue NE	3			X		2	349	8/26/2021
00013	273 Margaret Avenue NE	3			X		2	174	8/26/2021
00015	55 Carl Avenue SW	3			X		1	75	8/26/2021
00018	117 1st Street NE	3			X		1	202	8/26/2021
00023	116 3rd Street NE	3			X		1	237	8/27/2021
00024	217 1st Street NW	3			X		< 1	36	8/26/2021
00025	140 1st Street NW	3			X		2	239	8/26/2021

PWSID: 1040014

---

**PWS NAME: Blackduck**

**Monitoring Frequency: Annual**

**Subject: Lead and Copper Results – Compliance Review Summary**

Blackduck is currently conducting annual monitoring for lead and copper after receiving a Monitoring and Reporting (M&R) violation in 2020. Results of this round of monitoring show that the 90<sup>th</sup> percentiles for both lead and copper are below both the action limits. **Blackduck will return to its original three year, triennial monitoring schedule, with its next round occurring during June - September 2023, where the system will be required to collect 10 samples.**

Despite the ongoing issues with Covid-19, Blackduck has done well in following through with the lead and copper sampling this year. MDH will return the system to compliance from its M&R violation.

MDH encourages all public water supplies to actively provide educational material about reducing exposure to lead and/or copper in drinking water. For more information that you can provide residents please see our website: <http://www.health.state.mn.us/divs/eh/water/lead.html>

Please contact your District Engineer or DWP Compliance Engineer, Michael Bourland at 651-201-5928 with any questions relating to the Lead and Copper Rule and/or corrosion control treatment and treatment optimization and pre-notify MDH of any treatment modifications or changes by emailing [michael.bourland@state.mn.us](mailto:michael.bourland@state.mn.us).

**Bemidji**

315 5th Street NW  
Suite 1  
Bemidji MN 56601

218.444.1859  
Bemidji@Widseth.com  
Widseth.com

September 28, 2021

Christina Regas  
City Administrator  
City of Blackduck  
8 Summit Ave NE  
Blackduck, MN 56630

**Re: Combined Maintenance and Police Facility; Mirroring the Construction Documents**

Christina:

Based on our conversations with you and Mike Schwanke discussing the “Flipping” or “Mirroring” of the Proposed Public Works Building, we have evaluated how we can accomplish this without starting over. As I had previously commented, it’s not like the “old days”, where this would be a total re-draw, and it’s not just a clicking of a button either. We have evaluated each discipline and what it will take to revise the building documents to accomplish this. Most all areas can be mirrored to some degree, but all areas require additional coordination, adjustments, and revisions to make this happen as seamless as possible. Some areas do need to be re-drawn. We have prepared the following request for additional services to revise the drawings. We estimate the “Mirroring” effort to include the following: Technical personnel will revise and adjust the drawings after the software mirroring. Architect and Engineers shall review the technical work and coordinate with other disciplines.

Lump Sum: \$10,120.00

- Redesign Efforts: Revising drawings to reflect the “Mirroring” of the building.
  - Architectural:
    - Technician: 10 hours
    - Architect: 2 hours
  - Civil
    - Technician: 8 hours
    - Engineer: 2 hours
  - Structural
    - Technician: 8 hours
    - Engineer: 2 hours
  - Mechanical
    - Technician: 24 hours
    - Engineer: 4 hours
  - Electrical
    - Technician: 8 hours
    - Engineer: 2 hours



Although these hours look like this can be accomplished in a day or two, it may take a week or two depending on how this can fit within each discipline's existing schedule.

Please review the information and let me know if there are any questions or if you require additional information. We look forward to hearing from you on these revisions.

Your signature below and return of this document will indicate your agreement with this letter proposal and attachments and shall constitute an agreement between WIDSETH and the Building Owner.

If this proposal meets your approval, please sign and return a copy of the executed agreement to our office and we will schedule our work accordingly. We are ready to begin work immediately.

We still plan on completing these drawings and updating the specifications so they can go out for bidding in December and receive bids by early January. Thank you.

Sincerely,

Stephen J Rose AIA NCARB

Accepted by:  
City of Blackduck

  
(Signature)

Mayor  
(Title)

10-11-2021  
(Date)

RD Concurrence: \_\_\_\_\_

10-20-2021



\$90.00

NO. 2022-02

# GENERAL CORPORATE LICENSE

STATE OF MINNESOTA  
CITY OF BLACKDUCK  
COUNTY OF BELTRAMI

Whereas, Northern Amusement has paid the sum of \$90.00 dollars to the City of Blackduck, as required by the ordinances of said City and complied with all the requirements of said Ordinances necessary for obtaining this License;

**Now Therefore**, by order of the Blackduck City Council, and by virtue hereof, the said Northern Amusement is hereby licensed and authorized to **operate** nine (9) amusement machines at Blackduck Bowling Lanes for the period of One Year starting January 1, 2022, and ending December 31, 2022, subject to all conditions and provisions of said Ordinances.

Given under my hand and the corporate seal of the City of Blackduck this 8th day of November 2021.

\_\_\_\_\_  
Mayor

Attest \_\_\_\_\_  
Administrator

SEP 28 2021

ck 9718

## General Corporate License

State of Minnesota  
County of Beltrami

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

The undersigned hereby applies for a license to carry on the business of operating amusement machines at Blackduck Bowling Lanes in the City of Blackduck in said county and state for the term of one year from the date hereof, subject to the laws of Minnesota and the ordination of the said City; and hereof tenders \$ 90.<sup>00</sup> as the license fee therefore operate ( 9 ) machines.

9-22 2021.  
Date

  
Signature of Applicant

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



\$40.00

NO. 2022-01

# GENERAL CORPORATE LICENSE

STATE OF MINNESOTA  
CITY OF BLACKDUCK  
COUNTY OF BELTRAMI

Whereas, Northern Amusement has paid the sum of \$40.00 dollars to the City of Blackduck, as required by the ordinances of said City and complied with all the requirements of said Ordinances necessary for obtaining this License;

**Now Therefore**, by order of the Blackduck City Council, and by virtue hereof, the said Northern Amusement is hereby licensed and authorized to **operate four (4) amusement machines at Blackduck Liquor—The Pond** for the period of One Year starting January 1, 2022, and ending December 31, 2022, subject to all conditions and provisions of said Ordinances.

Given under my hand and the corporate seal of the City of Blackduck this 8th day of November 2021.

\_\_\_\_\_  
Mayor

Attest \_\_\_\_\_  
Administrator

SEP 28 2021

ck 9718

## General Corporate License

State of Minnesota  
County of Beltrami

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

The undersigned hereby applies for a license to carry on the business of operating amusement machines at Blackduck Liquor Store - DBA The Pond in the City of Blackduck in said county and state for the term of one year from the date hereof, subject to the laws of Minnesota and the ordination of the said City; and hereof tenders \$ 40.<sup>00</sup> as the license fee therefore operate (4) machines.

9-27- 2021.  
Date

  
Signature of Applicant

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



\$15.00

NO. 2022-01

# GENERAL CORPORATE LICENSE

STATE OF MINNESOTA  
CITY OF BLACKDUCK  
COUNTY OF BELTRAMI

Whereas, Blackduck Movie Theatre has paid the sum of \$15.00 dollars to the City of Blackduck, as required by the ordinances of said City and complied with all the requirements of said Ordinances necessary for obtaining this License;

Now Therefore, by order of the Blackduck City Council, and by virtue hereof, the said Blackduck Theatre is hereby licensed and authorized to operate a Movie Picture Theatre for the period of One Year starting January 1, 2022, and ending December 31, 2022, subject to all conditions and provisions of said Ordinances.

Given under my hand and the corporate seal of the City of Blackduck  
this 8th day of November 2021.

\_\_\_\_\_  
Mayor

Attest \_\_\_\_\_  
Administrator

City of Blackduck

OCT 07 2021

CK #4887

## General Corporate License

State of Minnesota  
County of Beltrami

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

The undersigned hereby applies for a license to carry on the business of operating a theatre at the Blackduck Theatre in the City of Blackduck in said county and state for the term of one year from the date hereof, subject to the laws of Minnesota and the ordination of the said City; and hereof tenders \$ 15.00 as the license fee therefore to operate a movie theatre.

10/4 2021  
Date

Sharon J. Jansen  
Signature of Applicant

**A Fee \$15.00 for a theatre  
must accompany this  
application**



**INTOXICATING LIQUOR & WINE  
ON / OFF SALE LICENSE**

License is hereby Granted to

**The City of Blackduck  
TO SELL AT RETAIL**

**Intoxicating Liquor & Wine**

**FOR CONSUMPTION ON / OFF THE PREMISES LOCATED AT**

**The Pond**

In the City of Blackduck, County of Beltrami, State of Minnesota  
for the period commencing January 1st, 2022 and terminating December 31st, 2022  
at midnight.

WITNESS THE GOVERNING BODY of the CITY OF BLACKDUCK and the seal thereof this 8th day of November, 2021  
The Council of the City of Blackduck

Attest: \_\_\_\_\_  
Administrator

by \_\_\_\_\_  
Mayor

# Labor Agreement

Between

## City of Blackduck



And



## International Union of Operating Engineers, Local 49

January 1, 2022 through December 31, 2022

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**Commented [CR1]:** Personnel Committee requests the City Policy on Drug & Alcohol Testing be added to the agreement.

## **Article 1. Purpose of Agreement**

This Agreement is entered into between the **City of Blackduck**, hereinafter called the Employer, and the **International Union of Operating Engineers, Local 49**, hereinafter called the Union. The intent and purpose of the Agreement is to:

- 1.1 (a.) Establish procedures for the resolution of disputes concerning the Agreement's interpretation and/or application;
- (b.) Specify the full and complete understanding of the parties; and
- (c.) Place in written form the parties' Agreement upon terms and conditions of employment for the duration of the Agreement.

## **Article 2. Recognition**

The Employer recognizes the Union as the sole and exclusive bargaining agent. All employees of the City of Blackduck, Minnesota, who are public employees within the meaning of Minn. Stat. 179A.03. subd. 14, excluding clerical, essential, confidential, and supervisory employees.

## **Article 3. Definitions**

- 3.1 Union: The International Union of Operating Engineers, Local 49.
- 3.2 Employer: City of Blackduck or its representative.
- 3.3 Union Member: A member of the IUOE Local 49.
- 3.4 Employee: A member of the bargaining unit covered by this Agreement.
- 3.5 Regular Employees: Employee who has completed a six (6) month probationary period.
- 3.6 Full-time Employee Employees who are required to work forty (40) or more hours per week year-round in an ongoing position and are considered benefit eligible.
- 3.7 Part-time Employee Employees who are required to work less than forty (40) hours per week year-round in an ongoing position and are not benefit eligible.
- 3.8 Seniority: Length of continuous service with the Employer.
- 3.9 Union Officer: Duly appointed or elected officer of I.U.O.E. Local 49



#### **Article 4. Union Security**

- 4.1 The Employer shall deduct from the wages of employees who authorize such a deduction in writing an amount necessary to cover monthly Union dues. Such moneys shall be remitted as directed by the Union.
- 4.2 The Union may designate employees from the bargaining unit to act as steward and an alternate and shall inform the Employer in writing of such choice and changes in the position of steward and/or alternate.
- 4.3 The Employer shall make space available on the employee bulletin board for posting Union notice (s) and announcements (s).
- 4.4 The Union agrees to indemnify and hold the Employer harmless against any and all claims, suits, orders, or judgments brought or issued against the Employer as a result of any action taken or not taken by the Employer under the provisions of this Article.
- 4.5 The Employer shall provide all safety items necessary to comply with federal and state statutes and regulations.

#### **Article 5. Employer Rights**

- 5.1 Inherent Managerial Rights: The Union recognizes that the Employer is not required to meet and negotiate on matters of inherent managerial policy, which include, but are not limited to, such areas of discretion or policy as the functions and programs of the Employer, its overall budget, utilization of technology, the organizational structure and selection and direction and number of personnel.
- 5.2 Management Responsibilities: The Union recognizes the right and obligation of the Employer to efficiently manage and conduct the operation of the City within its legal limitations.
- 5.3 Effect of Laws, Rules and Regulations: The Union and the Employer recognize the right, obligation and duty of the Employer and its duly designated officials to promulgate rules, regulations, directives and orders from time to time as deemed necessary by the Employer insofar as such rules, regulations, directives and orders are not inconsistent with the terms of this Agreement, and all provisions of this Agreement are subject to the laws of the State of Minnesota, federal laws, and valid rules, regulations and orders of State and Federal governmental agencies. Any provisions of this Agreement found to be in violation of any such laws, rules, regulations, directives or orders shall be null and void and without force and effect.
- 5.4 Reservation of Managerial Rights: The foregoing enumeration of Employer rights and duties shall not be deemed to exclude other inherent management rights and management functions not expressly delegated in the Agreement and not in violation of the laws of the State of Minnesota are reserved to the Employer.

## **Article 6. Employee Rights – Grievance Procedure**

- 6.1 **Definitions of a Grievance:** A grievance is defined as a dispute or disagreement as to the interpretation or application of the specific terms and conditions of this Agreement.
- 6.2 **Union Representatives:** The Employer will recognize representatives designated by the Union as the grievance representatives of the bargaining unit having the duties and responsibilities established by this Article. The Union shall notify the Employer in writing of the names of such Union Representatives and of their successors when so designated as provided by 4.2 of this Agreement.
- 6.3 **Processing of Grievance:** It is recognized and accepted by the Union and the Employer that the processing of grievances as hereinafter provided is limited by the job duties and responsibilities of the employees and shall therefore be accomplished during normal working hours only when consistent with such employee duties and responsibilities. The aggrieved employee and Union Representative shall be allowed a reasonable amount of time without loss in pay when a grievance is investigated and presented to the Employer during normal working hours, provided that the Employer and the Union Representatives have notified and received the approval of the designated supervisor who has determined that such absence is reasonable and would not be detrimental to work programs of the Employer.
- 6.4 **Procedure:** Grievances, as defined by Section 6.1 shall be resolved in conformance with the following procedure:

**Step 1.** An employee claiming a violation concerning the interpretation or application of this Agreement, shall within fourteen (14) calendar days after such alleged violation has occurred, present such grievance to the employee's supervisor as designated by the Employer. The Employer-designated representative will discuss and give an answer to such Step 1 grievance within ten (10) calendar days of receipt. A grievance not resolved in Step 1 and appealed to Step 2 shall be placed in writing setting forth the nature of the grievance, the facts on which it is based, the provision or provisions of the Agreement allegedly violated, the remedy requested, and shall be appealed to Step 2 within ten (10) calendar days after the Employer-designated representative's final answer in Step 1. Any grievance not appealed in writing to Step 2 by the Union within ten (10) calendar days shall be considered waived.

**Step 2.** If appealed, the written grievance shall be presented by the Union and discussed with the Employer-designated Step 2 representative. The Employer-designated representative shall give the Union the Employer's Step 2 answer in writing within ten (10) calendar days after receipt of such Step 2 grievance. A grievance not resolved in Step 2 may be appealed to Step 3 within ten (10) calendar days following the Employer-designated representative's final Step 2 answer. Any grievance not appealed in writing to Step 3 by the Union within ten (10) calendar days shall be considered waived.

Step 3. If appealed, the written grievance shall be presented by the Union and discussed with the Employer-designated Step 3 representative. The Employer-designated representative shall give the Union the Employer's answer in writing ten (10) calendar days after receipt of such Step 3 grievance. A grievance not resolved in Step 3 may be appealed to Step 4 within ten (10) calendar days following the Employer-designated representative's final answer in Step 3. Any grievance not appealed in writing to Step 4 by the Union within ten (10) calendar days shall be considered waived.

Step 4. A grievance unresolved in Step 3 and appealed to Step 4 shall be submitted to arbitration.

Subd. 1. Request: A request to submit a grievance to arbitration must be in writing signed by the aggrieved party, and such request must be filed with the City Manager within ten (10) days following the decision in Step 3 of the grievance procedure.

Subd. 2. Selection of Arbitrator: Upon the proper submission of a grievance under the terms of this procedure, the parties shall, within ten (10) days after the request to arbitrate, attempt to agree upon the selection of an arbitrator. If no agreement on an arbitrator is reached, either party may request the Bureau of Mediation Services to appoint an arbitrator pursuant to PELRA, providing such request is made within twenty (20) days after request for arbitration. Failure to agree upon an arbitrator or the failure to request an arbitrator from the Bureau of Mediation Services within the time periods provided herein shall constitute a waiver of the grievance.

6.5 Arbitrator's Authority:

- (a) The arbitrator shall have no right to amend, modify, nullify, ignore, add to, or subtract from the terms and conditions of this Agreement. The arbitrator shall consider and decide only the specific issue(s) submitted in writing by the Employer and the Union, and shall have no authority to make a decision on any other issue not so submitted.
- (b) The arbitrator shall be without power to make decisions contrary to, or inconsistent with, or modifying or varying in any way the application of laws, rules, or regulations having the force and effect of law. The arbitrator shall not have the power to add to, to subtract from, or to modify in any way the terms of this Agreement. The arbitrator's decision shall be submitted in writing within thirty (30) days following close of the hearing or the submission of briefs by the parties, whichever be later, unless the parties agree to an extension. The decision shall be binding on both the arbitrator's interpretation of application of the express terms of this Agreement and to the facts of the grievance presented.

6.6 Waiver:

If a grievance is not presented within the time limits set forth above, it shall be considered "waived." If a grievance is not appealed to the next step within the specified time limit or any agreed extension thereof, it shall be considered settled on the basis of the Employer's last answer. If the Employer does not answer a grievance or an appeal thereof within the specified time limits, the grievance shall be deemed to be denied at that step and the Union may elect to immediately appeal the grievance to the next step. The time limit in each step may be extended by mutual written agreement of the Employer and the Union.

6.7 Choice of Remedy:

If, as a result of the written Employer response in Step 3, the grievance remains unresolved, and if the grievance involved the suspension, demotion, or discharge of an employee who has completed the required probationary period, the grievance may be appealed to either Step 4 of Article 6 or a procedure such as: Veteran's Preference. If appealed to any procedure other than Step 4 of Article 6, the grievance is not subject to arbitration procedure as provided in Step 4 of Article 6. The aggrieved employee shall indicate in writing which procedure is to be utilized - Step 4 of Article 6 or another appeal procedure - and shall sign a statement to the effect that the choice of any other hearing precludes the aggrieved Employee from making an appeal through Step 4 of Article 6.

6.8 Mediation:

Prior to the scheduling of the arbitration hearing, either party may petition the Bureau of Mediation Services to mediate the dispute according to the procedures established by the Bureau of Mediation Services.

### **Article 7. Hours of Work**

- 7.1 A workweek is seven consecutive 24-hour periods. For most employees the workweek will run from Monday through the following Sunday. With the approval of the City Administrator, departments may establish a different workweek based on coverage and service delivery needs (e.g. police department and public works department).
- 7.2 Normal daily work week hours are 7am to 4pm, with a one (1) hour lunch break. A fifteen (15) minute morning break and afternoon. If the Employee works a minimum of 4 hours/shift.
- 7.3 Weekend Shifts (Saturday and Sunday); Employees who work the weekend for water plant and lift station duties will be compensated 2 hours per each day. When Employees work on a Holiday, they will receive 2 hours compensation at one and one half time.

The weekend employee will work the following schedule:

- Monday – Thursday (8 hours) 7am to 4pm
- Friday (4 hours) 7am to 11am
- Saturday and Sunday, 8:30am to 10:30am [two (2) hours on both days].

Weekend Compensation will be as follows:

- Saturday, four (4) hours stand by pay at the straight time hourly rate of pay.
- Sunday, six (6) hours stand by pay at the straight time hourly rate of pay.
- All call backs shall be paid a minimum of two (2) hours at a rate of one and one-half (1.5) their regular hourly rate.
- Employee's working the (on-call) weekend shift will be available from the end of the business day on Friday to the beginning of the business day on Monday. Employee's shall be fit for work and able to respond within no more than one (1) hour from the time they have been notified of an issue.

\*Employee's not on-call will not be required to come in for any reason unless they so choose.

Holiday's Compensation are as follows:

- Standard (8hr) holiday pay
- Holiday, six (6) hours stand by pay at the straight time hourly rate of pay.
- Normal rounds checking lift stations/water plant [two (2) hours at a rate of one and one-half (1.5) their regular hourly rate.
- All call backs shall be paid a minimum of two (2) hours at a rate of one and one-half (1.5) their regular hourly rate.

**Article 8. Overtime / Comp-time**

- 8.1 All overtime-eligible employees will be compensated at the rate of time and one-half for all hours worked over 40 in one workweek. Vacation and sick leave do not count toward "hours worked". Compensation will take the form of either time and one-half pay or compensatory time. Compensatory time is paid time off at the rate of one and one-half hours off for each hour of overtime worked.
- 8.2 For most employees the workweek begins at midnight on Monday and runs until the following Sunday night at 11:59 p.m. Department heads may establish a different workweek based on the needs of the department, subject to the approval of the City Administrator.
- 8.3 The employee's department head must approve overtime hours in advance when applicable. Overtime earned will be paid at the rate of time and one-half on the next regularly scheduled payroll date, unless the employee indicates on his/her timesheet that the overtime earned is to be recorded as compensatory time in lieu of payment.

- 8.4 Call back Employees called in outside their regular working hours shall be paid a minimum of two (2) hours at a rate of one and one-half (1.5) their regular hourly rate. Extensions of shift or early call-in of a normal shift will not be considered call backs.
- 8.5 The maximum compensatory time accumulation for any employee is **60 hours**. Once an employee has earned **60 hours** of compensatory time, no further compensatory time may accrue until the balance falls below the **60-hour maximum**. All further overtime will be paid. Employees may request and use compensatory time off in the same manner as other leave requests.
- 8.6 All compensatory time will be marked as such on official timesheets, both when it is earned and when it is used. The Administration Department will maintain compensatory time records. All compensatory time accrued will be paid when the employee leaves city employment at the hourly pay rate the employee is earning at that time.

**Commented [CR2]:** Personnel Committee would like this changed to 60 hours

**Commented [CR3]:** Personnel Committee would like this changed to 60 hours

**Commented [CR4]:** Personnel committee would like this changed to 60 hour maximum.

### **Article 9. Holidays**

- 9.1 The City observes the following official holidays for all regular full-time and part-time employees:

New Year's Day	Labor Day
Martin Luther King Jr. Day	Veterans' Day
Presidents' Day	Thanksgiving Day
Memorial Day	Friday after Thanksgiving
Juneteenth	Christmas Day
Independence Day	

- 9.2 Official holidays commence at the beginning of the first shift of the day on which the holiday is observed and continue for twenty-four (24) hours thereafter.
- 9.3 When a holiday falls on a Sunday, the following Monday will be the "observed" holiday and when a holiday falls on a Saturday, the preceding Friday will be the "observed" holiday for City operations/facilities that are closed on holidays.
- 9.4 During years in which Christmas Eve falls on a weekday a ½ day will be observed as a holiday. If Christmas Eve falls on a weekend no holiday will be "observed".
- 9.5 Full-time employees will receive pay for official holidays at their normal straight time rates, provided they are on paid status on the last scheduled day prior to the holiday and first scheduled day immediately after the holiday. Part-time employees will not receive holiday pay. Any employee on leave of absence without pay from the City is not eligible for holiday pay.
- 9.6 Premium pay of 1.5 times the regular hourly wage for non-exempt employees required to work on a holiday will be for hours worked on the "actual" holiday as opposed to the

“observed” holiday. Exempt employees required to work on a holiday may be entitled to an alternate day off with approval of the City Administrator.

- 9.7 Employees wanting to observe holidays other than those officially observed by the City may request either vacation leave or unpaid leave for such time off.

**Article 10. Vacation Leave**

10.1 Vacation Leave Schedule

Years of Service	Annual Accrual
6 Months	16 hours
1 Year	40 hours
2 -4 Years	80 hours
5-9 Years	120 hours
10 -14 Years	160 hours
15 Years and over	200 hours

- 10.2 Eligibility: Full-time employees will earn vacation leave in accordance with the above schedule. Part-time, temporary, and seasonal employees are not eligible to earn vacation leave.
- 10.3 Accrual Rate: For the purpose of determining an employee’s vacation accrual rate, years of service will include all continuous time that the employee has worked at the City (including authorized unpaid leave). Employees who are rehired after terminating City employment will not receive credit for their prior service unless specifically negotiated at the time of hire.
- 10.4 Earnings and Use: After six months of service, vacation leave may be used, subject to approval by the employee’s department head. Exceptions may be granted if agreed upon at time of hire or by the City Administrator.
- 10.5 Requests for vacation must be received at least forty-eight (48) hours in advance of the requested time off. This notice may be waived at the discretion of the department head and/or City Administrator. Vacation can be requested in increments as small as one hour up to the total amount of the accrued leave balance. Vacation leave is to be used only by the employee who accumulated it. It cannot be transferred to another employee.
- 10.6 Employees may accrue vacation leave up to a maximum of two (2) times the employee’s annual accrual rate. No vacation will be allowed to accrue in excess of this amount without the approval of the City Council. Any overage must be approved by the City Council to carry over, or be paid out at the end of the year. Exceptions will be approved on a case-by-case basis.
- 10.7 Employees leaving City employment will be compensated at their current regular rate of pay for all hours of vacation accrued and unused as of the date of separation on a prorated basis.

**Article 11. Sick Leave**

11.1 Sick leave is authorized absence from work with pay, granted to qualified full-time employees. Sick leave is a privilege, not a right. Employees are to use this paid leave only when they are unable to work for medical reasons and under the conditions explained below. Sick leave does not accrue during an unpaid leave of absence.

- Full-time eligible employees will accumulate sick leave at a rate of one (1) day per month.
- Part-time, temporary, and seasonal employees will not earn or accrue sick leave.
- Sick leave may be used only for days when the employee would otherwise have been at work. It cannot be used for scheduled days off.

11.2 Earnings and Use: After six months of service, sick leave may be used as it is earned, subject to approval by the employee's department head. Exceptions may be granted if agreed upon at time of hire or by the City Administrator.

11.3 Sick leave may be used as follows:

- When an employee is unable to perform work duties due to illness or disability (including pregnancy).
- For medical, dental, or other care provider appointments.
- When an employee has been exposed to a contagious disease of such a nature that his/her presence at the work place could endanger the health of others.
- To care for the employee's injured or ill children, including stepchildren or foster children, for such reasonable periods as the employee's attendance with the child may be necessary.
- To take children, or other immediate family members to a medical, dental, or other care provider appointment.
- To care for an ill spouse, father, mother, sister or brother.
- Upon the death of an immediate family member, employees will be permitted to use up to three (3) consecutive sick days. The actual amount of approved time off will be determined by the department head or City Administrator, depending on individual circumstances (such as the closeness of the relative, arrangements to be made, distance to the funeral, etc.).

After accrued sick leave has been exhausted, vacation leave may be used upon approval of the City Administrator, to the extent the employee is entitled to such leave.

11.4 To be eligible for sick leave pay, the employee will:

- Communicate with his/her immediate supervisor, as soon as possible after the scheduled start of the work day, for each and every day absent;
- Keep his/her immediate supervisor informed of the status of the illness/injury or the condition of the ill family member;
- Submit a physician's statement upon request.

After an absence, a physician's statement may be required on the employee's first day back to



work, indicating the nature of the illness or medical condition and attesting to the employee's ability to return to work and safely perform the essential functions of the job with or without reasonable accommodation.

Any work restrictions must be stated clearly on the return-to-work form. Employees who have been asked to provide such a statement may not be allowed to return to work until they comply with this provision. Sick leave may be denied for any employee required to provide a doctor's statement until such a statement is provided.

The City has the right to obtain a second medical opinion to determine the validity of an employee's worker's compensation or sick leave claim, or to obtain information related to restrictions or an employee's ability to work. The City will arrange and pay for an appropriate medical evaluation when it is required by the City.

Any employee who makes a false claim for sick leave will be subject to discipline up to and including termination.

Employees must normally use sick leave prior to using paid vacation, or compensatory time and prior to an unpaid leave of absence during a medical leave, except where Parenting Leave under Minnesota law and the medical leave overlap.

Sick leave will normally not be approved after an employee gives notice that he or she will be terminating employment. Exceptions must be approved by the City Administrator.

Sick leave can be transferred from one employee to another with approval from the City Administrator in accordance with the Sick Leave Donation Program. The maximum accrual for sick leave is 960 hours (120 days).

Any employee leaving the municipal service in good standing after giving proper notice of such termination of employment shall be compensated at their current regular rate of pay for of sick leave accrued and unused in accordance with the following schedule as of the date of separation on a prorated basis.

	(Severance)
10-19 years of service	30% of unused sick leave
20 years or more	50% of unused sick leave

**Commented [CR5]:** Personnel Committee does not wish to approve this request.

#### SICK LEAVE DONATION PROGRAM

Purpose: To establish a procedure through which eligible employees may voluntarily donate a portion of their accrued sick or vacation hour balance, to be used on an hour-for-hour basis to financially assist any other employee who has exhausted sick leave, vacation and holiday hours due to his/her extended illness or disability or that of a member of his/her immediate family.

Donation of leave will be subject to the following terms and conditions:

1. An employee will be eligible to receive donated leave only after the employee's own accrued sick, vacation, and compensatory time have been exhausted.
2. No employee will be allowed to receive more than a total of 960 hours of donated leave for any single life threatening disease or injury. Donated leave must be used by the employee within one year of the time that it is donated or it will be forfeited, unless approval to continue to carry the leave is granted by the City Administrator.
3. If the condition of the employee receiving donated leave improves so that they are able to return to their usual, pre-condition work schedule, any donated leave time remaining will be forfeited, unless approval to continue to carry the leave is granted by the City Administrator.
4. An employee may donate no more than 40 hours of leave per calendar year to a single fellow employee. (An employee may, however, donate 40 hours of leave to more than one fellow employee in a calendar year.) An employee who is donating leave time must maintain a balance of at least 80 hours of sick leave time. Donated leave time may not be "re-donated" to another employee.
5. An employee donating paid leave must do so from the employee's own accrued vacation, sick or compensatory time balances. Any sick leave time donated must be from the employee's regular sick leave account. It cannot come from the reserve sick leave account.
6. A written request to donate leave must be made to the City Administrator on forms designated for that purpose. The City Administrator will submit all requests to the City Council with a recommendation to approve or deny the request. The names of donors will be kept private, i.e., the donors will remain anonymous. An employee who wishes to receive donated leave time must also submit a written request to do so to the City Administrator on a form designated for that purpose.
7. The City Administrator shall have the right to deny use of donated leave or limit its use if it is determined to be in the best interest of the City to do so.
8. Donated leave time will be subtracted from the donor's regular accumulated leave time in a lump sum and credited to a special donated leave account for the employee receiving the donation. The payroll department will keep track of this leave and credit it to the employee's account as it is needed.
9. Donated leave time will be credited to an employee at that employee's rate of pay, not at the donor's rate.
10. Donated leave time cannot be used for any severance pay or paid out in the form of cash. Any donated time remaining in an employee's account when that employee ceases to be employed by the City will revert back to the City.

- 11. When employees donate leave time they forfeit all rights to that time. Donated time will not be refunded to donors under any circumstances.
- 12. Employees receiving donated leave time as part of their pay check will continue to have their regular payroll deductions taken out of each check, just as if they were using their own sick leave time.
- 13. Employees receiving worker's compensation benefits are not eligible to receive donated leave.

**Article 12. Parenting Leave (Minnesota State Statute 181.941)**

Employees who work twenty (20) hours or more per week and have been employed more than one year are entitled to take an unpaid leave of absence in connection with the birth or adoption of a child. The leave may not exceed six weeks, and must begin within six (6) weeks after the birth or adoption of the child.

Employees are not required to use sick leave during Parenting Leave but may use sick leave at their option for any period of this leave for which they are unable to work due to medical reasons.

The employee is entitled to return to work in the same position and at the same rate of pay the employee was receiving prior to commencement of the leave. Group insurance coverage will remain in effect during the six (6) week Parenting Leave.

If the employee has any FMLA eligibility remaining at the time this leave commences, this leave will also count as FMLA leave. The two leaves will run concurrently until eligibility for either leave expires.

**Article 13. Insurance**

13.1 The City will contribute 100% of the monthly premium amount towards a single group health plan for each eligible employee including a Healthcare Spending Account matching deductible of \$3,200.00/year or less.

**Commented [CR6]:** Personnel Committee approves this language.

13.2 For information about coverage and eligibility requirements, employees should refer to the summary plan description or contact the City Administrator.

13.3 Employees shall receive a \$10,000 Life Insurance Policy.

**Commented [CR7]:** Personnel Committee approves this added language

**Article 14. Probationary Periods**

- 14.1 All newly hired or rehired employees shall serve a six (6) months probationary period, during which time they may be terminated or transferred at the sole discretion of the Employer. This probationary period may be extended for an additional six (6) months, at the sole discretion of the Employer, to determine the suitability of the employee for employment by the Employer.
- 14.2 Upon satisfactory completion of the probationary period or extension thereof, employees shall become regular employees within the meaning of the Agreement and shall be credited with seniority dating from the first day of continuous employment with the Employer.

**Article 15. Seniority**

- 15.1 The principles of seniority shall apply in layoffs, recalls, and transfers, provided however no regular employee shall be laid off while probationary employees are working and provided further the senior employee is qualified to perform the work available.

**Article 16. Discipline**

- 16.1 **General Policy:** Department heads are responsible for maintaining compliance with City standards of employee conduct. The objective of this policy is to establish a standard disciplinary process for employees of the City of Blackduck. City employees will be subject to disciplinary action only where just cause exists, such as for failure to fulfill their duties and responsibilities at the level required, including observance of work rules and standards of conduct and applicable city policies.

Discipline will be administered in a non-discriminatory manner. An employee who believes that discipline applied was either unjust or disproportionate to the offices committed may pursue a remedy through the grievance procedures established in the City's personnel policies. The department head and/or the City Administrator will investigate any allegation on which disciplinary action might be based before any disciplinary action is taken.

**Commented [CR8]:** Personnel Committee approves this additional language

- 16.2 **No Contract Language Established:** This policy is not to be construed as contractual terms and is intended to serve only as a guide for employment discipline.
- 16.3 **Process:** The City may elect to use progressive discipline with any employee. There may be circumstances that warrant deviation from the suggested order or where progressive discipline is not appropriate. Nothing in these personnel policies implies that any City employee has a property right to the job he/she performs.

Documentation of disciplinary action taken will be placed in the employee's personnel file with a copy provided to the employee.

The following are descriptions of the types of disciplinary actions:

**Oral Reprimand:** This measure will be used where informal discussions with the employee's

department head have not resolved the matter. All department heads have the ability to issue oral reprimands without prior approval.

Oral reprimands are normally given for first infractions on minor offenses to clarify expectations and put the employee on notice that the performance or behavior needs to change, and what the change must be. The department head will document the oral reprimand including date(s) and a summary of discussion and corrective action needed.

Written Reprimand: A written reprimand is more serious and may follow an oral reprimand when the problem is not corrected or the behavior has not consistently improved in a reasonable period of time. Serious infractions may require skipping either the oral or written reprimand, or both.

Written reprimands are issued by the department head with prior approval from the City Administrator.

A written reprimand will: (1) state what did happen; (2) state what should have happened; (3) identify the policy, directive or performance expectation that was not followed; (4) provide history, if any, on the issue; (5) state goals, including timetables, and expectations for the future; and (6) indicate consequences of recurrence.

Employees will be given a copy of the reprimand to sign acknowledging its receipt. Employees' signatures do not mean that they agree with the reprimand. Written reprimands will be placed in the employee's personnel file. In the event the employee refuses to sign that they are acknowledging receipt of the reprimand, a statement will be attached stating that the employee refused to sign the written reprimand. In the event the employee refuses to sign that they are acknowledging receipt of the reprimand, a statement to that effect will be attached.

Suspension With or Without Pay: The City Administrator may suspend an employee without pay for disciplinary reasons. Suspension without pay may be followed with immediate dismissal as deemed appropriate by the City Council, except in the case of veterans. Qualified veterans will not be suspended without pay in conjunction with termination.

The employee will be notified in writing of the reason for the suspension either prior to the suspension or shortly thereafter. A copy of the letter of suspension will be placed in the employee's personnel file.

An employee may be suspended or placed on involuntary leave of absence pending an investigation of an allegation involving that employee. The leave may be with or without pay depending on a number of factors including the nature of the allegations. If the allegation is proven false after the investigation, the relevant written documents will be removed from the employee's personnel file and the employee will receive any compensation and benefits due had the suspension not taken place.

Demotion and/or Transfer: An employee may be demoted or transferred if an attempt at resolving an issue have failed and the City Administrator determines a demotion or transfer to be the best solution to the problem. The employee must be qualified for the position to which they are being demoted or transferred. The City Council must approve this action.

Salary: An employee's salary increase may be withheld or the salary may be decreased due to the performance deficiencies.

**Dismissal:** The City Administrator, with the approval of the City Council, may dismiss an employee for substandard work performance, serious misconduct, or behavior not in keeping with City standards.

If the disciplinary action involves the removal of a qualified veteran, the appropriate hearing notice will be provided and all rights will be afforded the veteran in accordance with Minnesota law.

### **Article 17. Wages**

17.1 All employees covered by this Agreement that are not over the maximum pay for that position on the Labor Agreement Pay Schedule (page 18) shall receive a wage increase stipulated based on their annual performance appraisal score and effective January 1, 2019, (ie. 90% or better = 3%; 80% or better = 2%; and 79% or under = 1%)

17.2 Safety Shoe Allowance – Employees will receive an annual allowance of \$250 for safety shoes reimbursed with a paid receipt.

**Commented [CR9]:** Personnel Committee would like to add the following language, "Employees increase will be stipulated based on their annual performance appraisal score. (ie. 90% or better = 3%; 80% or better = 2%; and 79% or under 1%)

The City of Blackduck will provide the following PPE; ansi vests, ansi insulated jackets, insulated bibs, hats, gloves, shirts (logo), jeans and other related items.

**Commented [CR10]:** Personnel Committee would like the language changed to read, "Employees will receive an annual allowance of \$250 for safety shoes reimbursed with a paid receipt".

#### 17.3 **Chris Brown, Maintenance Worker #2**

The City will pay for the Licensure Classes and Lodging for the Water and Wastewater Education Classes originally. If the employee fails to be licensed, it is up to the employee to cover this expense going forward to obtain licensure.

Once the Water Licensure is in possession at the city, the employee will receive a wage increase of \$0.50/hour on the next pay period. Once the Wastewater Licensure is in possession at the city, the employee will receive a wage increase of \$0.50/hour on the next pay period.

**Commented [CR11]:** Personnel Committee does not approve this added language.

#### 17.4 **Longevity Pay.**

Five (5) year Employee receives a maximum of 1% added to their hourly rate of pay.  
Ten (10) year Employee receives a maximum of 2% added to their hourly rate of pay.  
Fifteen (15) year Employee receives a maximum of 3% added to their hourly rate of pay.  
Twenty (20) year Employee receives a maximum of 4% added to their hourly rate of pay.

\*The City will pay the Longevity Pay for employees who qualify, in December of each year on the first pay roll check and it will be paid as a separate check.

### **Article 18. Drug & Alcohol Testing Policy**

Employees should reference language in the City of Blackduck Personnel Policy (pages 45-50).

**Commented [CR12]:**

**Article 19. Savings Clause**

This agreement is subject to the laws of the United States, the State of Minnesota and Beltrami County. In the event any provisions of this agreement shall be held to be contrary to the law by a court of competent jurisdiction from whose final decree or judgment no appeal has been taken within the time limit provided, such provisions shall be voided. All other provisions of this Agreement shall continue in full force and effect from year to year. The voided provision may be renegotiated at the written request of either party.

**Article 20. Duration**

This Agreement shall be effective as of January 1, 2022 and shall remain in effect through December 31, 2022. The Agreement shall continue in effect from year to year thereafter unless either party shall give written notice at least ninety (90) days prior to any anniversary date of its desire to amend or terminate the Agreement.

**In Witness Whereof**, the parties hereto have set their signatures on this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_.

**City of Blackduck**

**International Union of Operating Engineers, Local 49**

\_\_\_\_\_  
Mayor Maxwell Gullette

\_\_\_\_\_  
Jason A. George  
Business Manager – Financial Secretary

\_\_\_\_\_  
City Administrator, Christina Regas

\_\_\_\_\_  
Todd E. Djonne  
Business Representative



Labor Agreement Pay Schedule												
Points	Position	Hiring Range			Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Top of Range
353	Public Works Supervisor	\$23.63	\$23.63	\$24.34	\$25.07	\$25.82	\$26.60	\$27.39	\$28.22	\$29.06	\$29.93	\$30.83
252	Maintenance Worker #1	\$13.39	\$14.06	\$14.77	\$15.51	\$15.97	\$16.45	\$16.94	\$17.45	\$17.97	\$18.51	\$19.00
218	Maintenance Worker #2	\$12.73	\$13.37	\$14.04	\$14.74	\$15.18	\$15.64	\$16.10	\$16.59	\$17.08	\$17.60	\$18.13

City of Blackduck and  
Blackduck Fire Relief Association

Pension Accounting Report  
2021 GASB 68 for the City  
2020 GASB 67 for the Relief Association

Valuation Date: December 31, 2019  
Measurement Date: December 31, 2020

October 29, 2021

CITY OF BLACKDUCK AND BLACKDUCK FIRE RELIEF ASSOCIATION  
Pension Accounting Report - 2021 GASB 68 for the City, 2020 GASB 67 for the Relief Association

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## Introduction and Certification

### Purposes of the valuation

This report includes pension financial reporting information determined under Governmental Accounting Standards Board Statement Nos. 67 and 68 (GASB 67/68) for the City of Blackduck (the City) and the Blackduck Fire Relief Association (the Relief Association).

GASB 67/68 standardizes pension disclosure requirements and requires plans to provide additional details about their pension obligations. The information to be disclosed includes:

- Obligations and funded status of the plan,
- The annual GASB 68 accounting expense, and
- Other disclosure information.

The Important Notices section of this report discusses several considerations for this actuarial valuation and its results. We highly recommend that anyone relying on this **valuation's** content read the Important Notices so they understand the limitations of actuarial results.

The language of this report includes a number of technical terms which have special meanings. The glossary at the end of the report is provided to enhance understanding of these terms; many of them are defined there.

### Significant dates

The City has elected to use the GASB 68 "lookback" method where assets and liabilities are measured up to a year prior to fiscal year-end, but applied to the current fiscal year. The results are for the Relief Association's fiscal year 2020, and the City's fiscal 2021 financial statements. The valuation, measurement and reporting dates are:

Valuation date (census)	December 31, 2019
Measurement date (assets and liabilities)	December 31, 2020
Measurement period	January 1, 2020 to December 31, 2020
Reporting date (fiscal year end - Fire Relief)	December 31, 2020
Reporting date (fiscal year end - City)	December 31, 2021

We have not made any adjustments for events after the measurement date. The City's final GASB 67/68 disclosures should reflect employer contributions between the measurement and reporting dates, as noted on page 7.

### Changes from the prior valuation

The plan's funded status increased from 191.9% to 222.6% since the prior valuation. This change is primarily due to investment returns being greater than expected.

Changes to the plan provisions and actuarial assumptions reflected in this valuation are described at the end of each of those sections in this report.

A complete summary of the data, assumptions, methods, and plan provisions supporting this interim GASB 67/68 report can be found in the fiscal 2020 valuation report dated October 19, 2020.

Introduction and Certification (continued)

Actuarial certification

To the best of our knowledge, this report is complete and accurate and all Relief Association liabilities were determined in accordance with generally accepted actuarial principles and practices. Upon receipt of the report, the City and the Relief Association should notify us if you disagree with any information contained in the report or if you are aware of any information that would affect the results that has not been communicated to us. The report will be deemed final and acceptable to the City and the Relief Association unless you notify us immediately.

The actuarial assumptions and methods are the responsibility of the employer. We have reviewed the assumptions and believe that they are reasonable estimates of future plan experience, both individually and in the aggregate. The calculations reported herein are consistent with our understanding of the provisions of GASB 67/68.

The undersigned actuary is a Member of the American Academy of Actuaries and meets the Qualification Standards of the Academy to render the actuarial opinion contained herein. I am available to answer questions on the material contained in the report or to provide explanations or further detail, as may be appropriate. I am not aware of any material direct or indirect financial interest or relationship that could create a conflict of interest or impair the objectivity of our work.

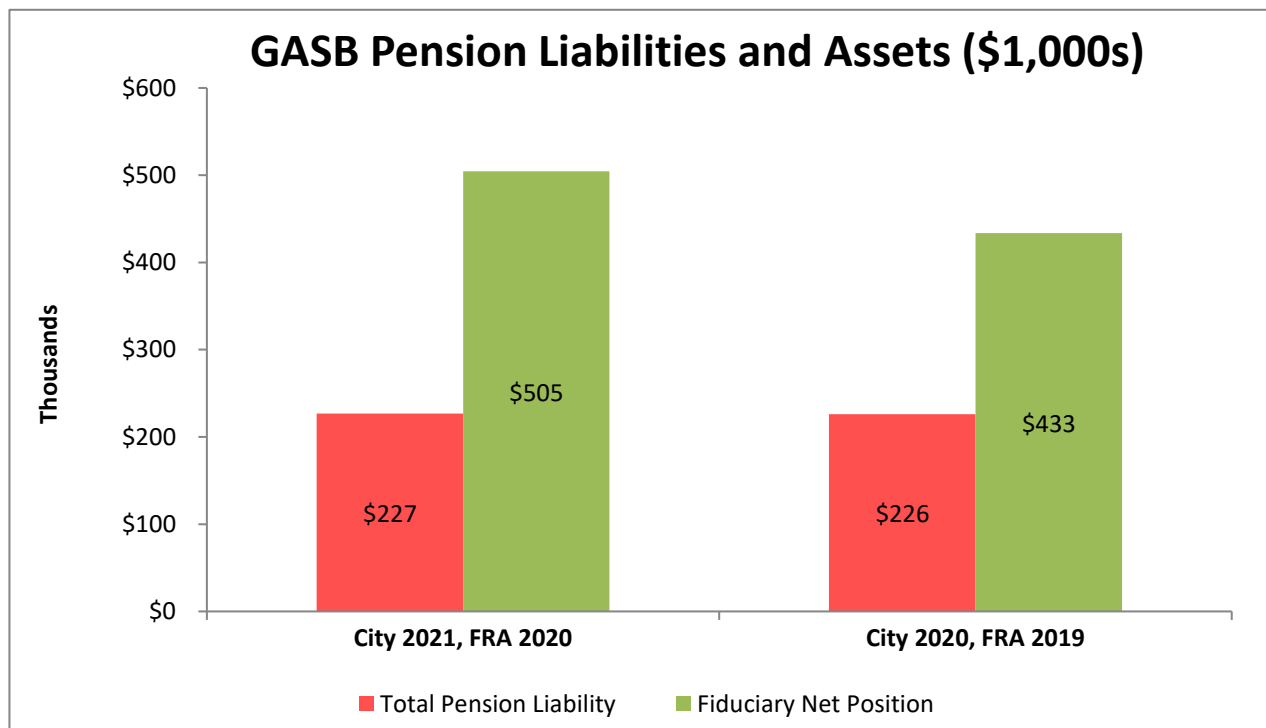


Emily M. Knutson, FSA, EA, MAAA  
Consulting Actuary

October 29, 2021  
L/D/C/R: 4/mjc/emk/ses  
v.10/13/2021

Summary of Results

	Valuation Date 12/31/2019	
A. Participants		
1. Active members		22
2. Inactive members entitled to future benefits		2
3. Retirees/Disabled		0
4. Surviving spouses/beneficiaries		0
5. Total		24
	Fiscal Year Ending	
	12/31/2021	12/31/2020
B. Funded Status		
1. Total Pension Liability	\$ 226,671	\$ 225,921
2. Plan Fiduciary Net Position (assets)	504,575	433,492
3. Net Pension Liability (1. - 2.)	\$ (277,904)	\$ (207,571)
4. Funded Percent (2. / 1.)	222.60%	191.88%
5. Liability Discount Rate	6.25%	6.25%
C. Accounting Expense (see page 11)	\$ (22,233)	\$ (8,781)
D. Actuarially Determined Contribution (ADC)	n/a	n/a



Statement of Fiduciary Net Position (Assets)

	Measurement Period Ending	
	12/31/2020	12/31/2019
	<i>applied to the</i>	
	Fiscal Year Ending <sup>1</sup>	
	GASB 67 purposes (Fire Relief)	12/31/2019
	GASB 68 purposes (City)	12/31/2020
<b>Assets</b>		
Cash and deposits	\$ 107,229	\$ 91,995
Money market funds and interest-bearing cash	3,685	2,683
Total cash	110,914	94,678
Cash position of mutual funds	6,609	753
<b>Receivables</b>		
Contributions	1,000	19,808
Due from broker for investments sold	-	-
Investment income	-	-
Other	-	-
Total receivables	1,000	19,808
<b>Investments</b>		
Domestic equity	277,294	220,484
International equity	67,114	62,441
Fixed income	96	26
Real estate and alternatives	41,548	35,302
Total investments	386,052	318,253
Total assets	504,575	433,492
<b>Short term liabilities</b>		
<b>Payables</b>		
Investment management fees	-	-
Due to broker for investments purchased	-	-
Other	-	-
Total liabilities	-	-
Net position restricted for pensions	\$ 504,575	\$ 433,492

<sup>1</sup>The City has elected to use the GASB 68 "lookback" method where assets and liabilities are measured up to a year prior to fiscal year-end, but applied to the current fiscal year. The Relief Association's GASB 67 disclosures must use actual fiscal year-end assets.



Statement of Changes in Fiduciary Net Position

	Measurement Period Ending	
	12/31/2020	12/31/2019
	<i>applied to the</i>	
	Fiscal Year Ending <sup>1</sup>	
	12/31/2020	12/31/2019
	12/31/2021	12/31/2020
<b>Additions</b>		
Contributions		
State aid	\$ 21,824	\$ 20,348
City contributions	-	-
Outside donations and other income	-	-
Member contributions	-	-
Total contributions	21,824	20,348
Investment income		
Net appreciation in fair value of investments	59,178	52,010
Interest and dividends	14,483	18,697
Less investment expense	(3)	(3)
Net investment income	73,658	70,704
Other additions (e.g. receivables)	-	-
Total additions	95,482	91,052
<b>Deductions</b>		
Benefit payments		
Annuity payments to retirees and beneficiaries	-	-
Lump sums	(22,600)	-
Refunds	-	-
Total	(22,600)	-
Administrative expense	(1,799)	(599)
Other deductions (e.g. payables)	-	-
Total deductions	(24,399)	(599)
Net increase in net position	71,083	90,453
Net position restricted for pensions		
Beginning of year	433,492	343,039
End of year	\$ 504,575	\$ 433,492
Investment return for the measurement year		
a. Net investment income	\$ 73,658	\$ 70,704
b. Beginning balance	433,492	343,039
c. Time-weighted cash flows	(3,200)	(232)
d. Investment return: a. / (b. + c.)	17.12%	20.63%

<sup>1</sup>The City has elected to use the GASB 68 "lookback" method where assets and liabilities are measured up to a year prior to fiscal year-end, but applied to the current fiscal year. The Relief Association's GASB 67 disclosures must use actual fiscal year-end assets.

Changes in Net Pension Liability

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (c) = (a) - (b)
Balance at previous fiscal year end (Measured at 12/31/2019)	\$ 225,921	\$ 433,492	\$ (207,571)
Changes for the year:			
Service cost	9,352	-	9,352
Interest	13,998	-	13,998
Differences between expected and actual experience	-	-	-
Changes of assumptions	-	-	-
Changes of benefit terms	-	-	-
Contributions - State and local	-	21,824	(21,824)
Contributions - donations and other income	-	-	-
Contributions - member	-	-	-
Net investment income	-	73,658	(73,658)
Other additions	-	-	-
Benefit payments	(22,600)	(22,600)	-
Administrative expense	-	(1,799)	1,799
Other deductions	-	-	-
Net changes	750	71,083	(70,333)
Balance at current fiscal year end <sup>1</sup> (Measured at 12/31/2020)	\$ 226,671	\$ 504,575	\$ (277,904)

Sensitivity of the Net Pension Liability to Changes in the Discount Rate

	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (c) = (a) - (b)
1% decrease in Discount Rate (5.25%)	\$ 231,724	\$ 504,575	\$ (272,851)
Current Discount Rate (6.25%)	226,671	504,575	(277,904)
1% increase in Discount Rate (7.25%)	221,783	504,575	(282,792)

<sup>1</sup>The City has elected to use the GASB 68 "lookback" method where assets and liabilities are measured up to a year prior to fiscal year-end, but applied to the current fiscal year. The Relief Association should apply these results to its FYE2020 financial statements, but the City should use the results for its FYE2021 GASB 68 accounting.

Summary of Deferred Outflows and Deferred Inflows

<u>Summary of Deferred Outflows/Inflows</u>	<u>Outflows</u>	<u>Inflows</u>
A. Difference between expected and actual liability	\$ -	\$ 6,580
B. Change of assumptions	14	-
C. Net difference between projected and actual investment earnings <sup>1</sup>	-	60,938
D. Contributions to the plan subsequent to the measurement date <sup>2</sup>	TBD	N/A
E. Total	<u>\$ 14</u>	<u>\$ 67,518</u>

Amounts reported as deferred (inflows) outflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year ended:</u>	<u>Future recognition</u>
2022	(20,490)
2023	(13,747)
2024	(20,138)
2025	(10,283)
2026	(930)
Thereafter	(1,916)
	<u>\$ (67,504)</u>

<sup>1</sup>Per GASB 68 paragraph 33.b., deferred inflows/outflows arising from differences between projected and actual pension plan investment earnings in different measurement periods should be aggregated and reported as a net deferred inflow or outflow of resources.

<sup>2</sup>Under GASB 68 paragraph 34., employer contributions made after the Measurement Date and on or before the Reporting Date must be disclosed as Deferred Outflows of Resources. If the contribution amount is not available at the time of this report, "TBD" is shown.

Significant Assumptions and Methods Used to Measure the Total Pension Liability

Discount rate	6.25%
Expected return on plan assets	6.25%
Inflation rate	2.50%
Actuarial cost method	Entry age normal in accordance with the requirements of GASB 67/68
Asset valuation method	Market value of assets
Mortality	<p>Healthy Pre-retirement: RP-2014 employee generational mortality table projected with mortality improvement scale MP-2019, from a base year of 2006.</p> <p>Healthy Post-retirement: RP-2014 annuitant generational mortality table projected with mortality improvement scale MP-2019 from a base year of 2006. Male rates are adjusted by a factor of 0.96.</p> <p>Disabled: RP-2014 annuitant generational mortality table projected with mortality improvement scale MP-2019 from a base year of 2006. Male rates are adjusted by a factor of 0.96.</p>

See pages 14 to 16 for more details on actuarial assumptions and methods.

Schedule of Changes in Net Pension Liability and Related Ratios<sup>1</sup>

	Fiscal Year Ending December 31 <sup>2</sup>	
	2021	2020
Total Pension Liability (TPL, actuarial accrued liability)		
Service cost	\$ 9,352	\$ 9,396
Interest	13,998	13,785
Differences between expected and actual experience	-	(8,444)
Changes of assumptions	-	18
Changes of benefit terms	-	-
Benefit payments, including member contrib refunds	(22,600)	-
Net change in total pension liability	750	14,755
Total Pension Liability - beginning of year	225,921	211,166
Total Pension Liability - end of year	\$ 226,671	\$ 225,921
Plan Fiduciary Net Position (FNP, assets)		
Contributions - State and local	\$ 21,824	\$ 20,348
Contributions - donations and other income	-	-
Contributions - member	-	-
Net investment income	73,658	70,704
Other additions	-	-
Benefit payments, including member contrib refunds	(22,600)	-
Administrative expense	(1,799)	(599)
Other changes	-	-
Net change in plan fiduciary net position	71,083	90,453
Plan Fiduciary Net Position - beginning of year	433,492	343,039
Plan Fiduciary Net Position - end of year	\$ 504,575	\$ 433,492
Net Pension Liability (NPL) - end of year	\$ (277,904)	\$ (207,571)
FNP as a percentage of the TPL	222.60%	191.88%

<sup>1</sup>The employer must eventually disclose a 10-year history of the schedule of changes in Net Pension Liability and related ratios.

<sup>2</sup>Fiscal year results above are for the City's GASB 68 accounting. The Relief Association should apply these results to its prior fiscal year (i.e., FYE2021 results above should be applied to the Relief Association's FYE2020 financial statements).

Schedule of Contributions<sup>1</sup>

	Fiscal Year Ending December 31 <sup>2</sup>	
	<u>2021</u>	<u>2020</u>
Actuarially determined contribution (ADC)	n/a	n/a
Contributions in relation to the ADC	n/a	n/a
Contribution deficiency (excess)	n/a	n/a
Payroll for reporting period (fiscal year)	n/a	n/a
Contributions as a percent of payroll	n/a	n/a

This information is available on the Relief Association's SC Form.

Schedule of Investment Returns<sup>1</sup>

	Fiscal Year Ending December 31 <sup>2</sup>	
	<u>2021</u>	<u>2020</u>
Annual money-weighted rate of return, net of investment expense	TBD	17.12%

<sup>1</sup>The employer and plan must eventually disclose a 10-year history of the contribution, investment return, and payroll schedules.

<sup>2</sup>Per GASB 68 paragraph 46 the amounts shown in these schedules are for the actual fiscal year ends and are not from an earlier measurement date. If an amount is not known at the time of this report then a "TBD" is shown and the employer can include the actual amount when it is available.

Calculation of Pension Expense

	Measurement Period Ending	
	12/31/2020	12/31/2019
	<i>applied to the</i>	
	Fiscal Year Ending <sup>1</sup>	
	<u>12/31/2021</u>	<u>12/31/2020</u>
A. Service cost	\$ 9,352	\$ 9,396
B. Interest cost	13,998	13,785
C. Current period benefit changes	-	-
D. Employee contributions	-	-
E. Projected earnings on pension plan investments	(26,893)	(21,425)
F. Pension plan administrative expense	1,799	599
G. Other changes in fiduciary net position	-	-
H. Recognition of difference between expected and actual experience	(932)	(932)
I. Recognition of assumption changes	2	2
J. Recognition of net difference between projected and actual investment earnings	<u>(19,559)</u>	<u>(10,206)</u>
K. Total pension expense (sum of A. through J.)	\$ (22,233)	\$ (8,781)

<sup>1</sup>The City has elected to use the GASB 68 "lookback" method where assets and liabilities are measured up to a year prior to fiscal year-end, but applied to the current fiscal year. The Relief Association's GASB 67 disclosures must use actual fiscal year-end assets.



Calculation of Interest Cost and Projected Plan Earnings for Pension Expense

	Measurement Period Ending	
	12/31/2020	12/31/2019
	<i>applied to the</i>	
	Fiscal Year Ending <sup>1</sup>	
	<u>12/31/2021</u>	<u>12/31/2020</u>
<u>Interest cost calculation</u>		
A. Total Pension Liability at beginning of measurement year	\$ 225,921	\$ 211,166
B. Service cost	9,352	9,396
C. Benefit payments, including refund of member contributions	(22,600)	-
D. Discount rate at beginning of measurement year	6.25%	6.25%
E. Interest cost ((A. + B. + ½ x C.) x D.)	\$ 13,998	\$ 13,785
 <u>Projected plan earnings calculation</u>		
A. Fiduciary Net Position at beginning of measurement year	\$ 433,492	\$ 343,039
B. Time-weighted cash flows	(3,200)	(232)
C. Expected return on assets at beginning of measurement year	6.25%	6.25%
D. Projected plan earnings ((A. + B.) x C.)	\$ 26,893	\$ 21,425
 <u>Investment (gain) or loss</u>		
A. Projected plan earnings	\$ 26,893	\$ 21,425
B. Actual plan investment earnings	73,658	70,704
C. Investment (gain) or loss (A. - B.)	\$ (46,765)	\$ (49,279)

<sup>1</sup>The City has elected to use the GASB 68 "lookback" method where assets and liabilities are measured up to a year prior to fiscal year-end, but applied to the current fiscal year. The Relief Association's GASB 67 disclosures must use actual fiscal year-end assets.

Schedule of Amortizations: Liability Experience (Gains) and Losses

Fiscal Year	Initial Deferred (Inflow)/Outflow	Initial Amortization Period	Unrecognized Amount	Remaining Amortization Period	Current Year Amortization
2018	\$ -	N/A	\$ -	N/A	\$ -
2019	-	N/A	-	N/A	-
2020	(8,444)	9.06	(6,580)	7.06	(932)
2021	-	N/A	-	N/A	-
Subtotal			\$ (6,580)		\$ (932)

Schedule of Amortizations: Assumption Changes

Fiscal Year	Initial Deferred (Inflow)/Outflow	Initial Amortization Period	Unrecognized Amount	Remaining Amortization Period	Current Year Amortization
2018	\$ -	N/A	\$ -	N/A	\$ -
2019	-	N/A	-	N/A	-
2020	18	9.06	14	7.06	2
2021	-	N/A	-	N/A	-
Subtotal			\$ 14		\$ 2

Schedule of Amortizations: Investment (Gains) and Losses

Fiscal Year	Initial Deferred (Inflow)/Outflow	Initial Amortization Period	Unrecognized Amount	Remaining Amortization Period	Current Year Amortization
2018	\$ (33,701)	5.00	\$ (6,741)	1.00	\$ (6,740)
2019	31,952	5.00	12,782	2.00	6,390
2020	(49,279)	5.00	(29,567)	3.00	(9,856)
2021	(46,765)	5.00	(37,412)	4.00	(9,353)
Subtotal			\$ (60,938)		\$ (19,559)

## Summary of Actuarial Methods

- A. Actuarial Cost Method      The Entry Age Normal level percent of pay cost method. Under this method, the service cost for an individual participant is the level percentage of pay required to accumulate the funds needed to pay the participant's projected benefits by their assumed retirement age, beginning on the date of entry and ending at last age with any future benefits. The actuarial accrued liability (called the Total Pension Liability or TPL by GASB) is the accumulated value of these annual service costs on a given date.
- B. Amortization Method
- Investment Gains and Losses      Straight-line amortization over a closed 5-year period.
- Effects of Assumption Changes and Experience Gains and Losses      Straight-line amortization over a closed period equal to the average of the expected remaining service lives of all members (i.e., active employees and terminated/retired members) that are provided with pensions through the pension plan.
- C. Data Methods
- The Relief Association provided census and financial information for the valuation and we have relied on this data in preparing the results in this report. The data was reviewed for reasonableness and consistency, but we have not performed a complete audit. If any of the information is inaccurate or incomplete, then the results may be materially different and the calculations may need to be revised.
- To the extent that census data was collected as of a date later than December 31, 2019, we have assumed that it is reasonably representative of the plan census on the valuation date and used it with only minor adjustments.
- D. Asset Method      Market value of assets as of the measurement date.
- E. Liability Measurement Method
- GASB 67 requires that "the total pension liability should be determined by (a) an actuarial valuation as of the pension plan's most recent fiscal year-end or (b) the use of update procedures to roll forward to the pension plan's most recent fiscal year-end amounts from an actuarial valuation as of a date no more than 24 months earlier than the pension plan's most recent fiscal year-end." Similarly, GASB 68 requires that "the total pension liability should be determined by (a) an actuarial valuation as of the measurement date or (b) the use of update procedures to roll forward to the measurement date amounts from an actuarial valuation as of a date no more than 30 months and 1 day earlier than the employer's most recent fiscal year-end."
- Liabilities in this report were calculated as of the valuation date and rolled forward to the measurement date using standard actuarial roll-forward techniques per GASB 67 and 68 option (b) above.

Summary of Actuarial Methods (continued)

F. Models Used

The results in this report are based on an actuarial valuation model with three components as outlined in Actuarial Standard of Practice No. 56 - Modeling (ASOP 56):

1. Information inputs including the data, assumptions, methods and plan provisions outlined in this report,
2. Processing by the ProVal® software developed by Winklevoss Technologies, and
3. Our report template which translates the ProVal® output into valuation results.

The model is intended to convert the information input above to usable actuarial valuation results. We have reviewed the ProVal® software's output for reasonableness, and have independently checked sample one-person output where appropriate, but have otherwise relied on it.

Other models used in this actuarial valuation include:

- Expected investment return model based on the Horizon Actuarial Services 2020 Survey of Capital Market Assumptions and the fund's asset allocation

Summary of Plan Provisions and Actuarial Assumptions

The benefits and actuarial assumptions valued in this report are based on the same plan provisions and assumptions described in the fiscal 2020 GASB 67/68 actuarial valuation report dated October 19, 2020, with the exception of the changes listed below.

A. Plan Provisions	No changes
B. Economic Assumptions	No changes
C. Demographic and Other Assumptions	No changes

## Important Notices

### Purpose and Scope of the Valuation

This valuation has been prepared exclusively for the City and Relief Association and solely to provide GASB 67/68 accounting information. It is important to recognize that calculations performed for other purposes (such as benefit design, investment policy, or plan funding) may yield significantly different results. This report may not be used for any other purpose, and Van Iwaarden Associates is not responsible for the consequences of any unauthorized use. Its content may not be modified, incorporated into or used in other material, or otherwise provided, in whole or in part, to any other person or entity, without our permission.

### Assumptions and Methods

Since modeling all possible future outcomes is not possible or practical, the valuation is based on a single set of data, assumptions, methods, and plan provisions which satisfy current GASB 67/68 accounting requirements. We may also use estimates or simplifications to model future events in an efficient and cost-effective manner, so long as we believe that these simplifying techniques do not affect the reasonableness of the valuation results.

The City and Relief Association are responsible for the assumptions, methods, and funding policies used to prepare the valuation. The assumptions used in this report are among a wide range of possibilities (each of which may be considered reasonable), but have been chosen as a single **“best estimate”**. A different set of reasonable assumptions would produce different results. This report does not include analysis of the effect of alternative assumptions because that is beyond the limited scope of our engagement. If the City or Relief Association is interested in analyzing the effect of different assumption sets on the valuation results, then we suggest a sensitivity analysis to be performed at a later date.

### Actuarial Measurement Changes

An actuarial valuation is only a snapshot of a **plan’s** estimated financial condition at a single point in time. Future actuarial measurements may differ significantly from the current measurements presented in this report due to such factors as the following: retiree group benefits program experience differing from that anticipated by the assumptions; changes in assumptions; increases or decreases expected as part of the natural operation of the methodology used for these measurements (such as the end of an amortization period); and changes in retiree group benefits program provisions or applicable law. Retiree group benefits models necessarily rely on the use of approximations and estimates, and are sensitive to changes in these approximations and estimates. Small variations in these approximations and estimates may lead to significant changes in actuarial measurements.

Actuarial valuations are extremely complex and **it’s** possible that data, computer coding, and mathematical errors could occur during the valuation process. Errors in a valuation discovered after its preparation may be corrected by revising the current valuation or in a subsequent year’s valuation.

Important Notices (continued)

Accuracy of Substantive Plan Information and Census Data

For purposes of this valuation, we have assumed that the City and Relief Association have validated our summary of the substantive plan provisions and have provided us with any relevant information on interpretation of the plan provisions and changes to the plan terms since the prior valuation.

The City and Relief Association are solely responsible for the validity, accuracy and comprehensiveness of this information. If any data or plan provisions supplied are not accurate and complete, the valuation results may differ significantly.

Impact of Legislative Changes

The legislative and regulatory environments have many implications for pension plans. Changes to current rules and implementation of new legislation are difficult to predict but could have a dramatic impact on the value of future plan benefits.

## Glossary of Selected Terms

This section provides the definitions of applicable terminology in the actuarial valuation, with references to both the Governmental Accounting Standards Nos. 67 (GASB 67) and 68 (GASB 68).

**Actuarial Cost Method** - a procedure for determining the actuarial present value of benefits and for developing an allocation of such value to time periods.

**Actuarial Present Value of Benefits** - the amount of money needed today to cover the promised benefits for the current participant group, if all actuarial assumptions are exactly met.

**Discount Rate** - the interest rate used to adjust liabilities and obligations for the time value of money.

**Fiduciary Net Position** - The value of assets reported by the trustee.

**Funding Method** - The method used, when determining the (TPL), for allocating costs between past, current, and future years.

**GASB Statement No. 67** - the Governmental Accounting Standards Board Statement Number 67 Financial Reporting for Pension Plans.

**GASB Statement No. 68** - the Governmental Accounting Standards Board Statement Number 68 Accounting and Financial Reporting for Pensions.

**Long-Term Expected Investment Return** - the average expected asset return expected to be earned by the pension investments over time.

**Measurement Date** - the date as of which the Total Pension Liability and Fiduciary Net Position (assets) are measured.

**Net Pension Liability** - the difference between the accrued actuarial liability (Total Pension Liability) and pension assets (Fiduciary Net Position).

**Net Position Restricted for Pensions** - accounting terminology for pension plan assets.

**Reporting Date** - the plan's or employer's fiscal year end.

**Service Cost** - the portion of the actuarial present value which is allocated to the valuation year by the actuarial cost method.

**Total Pension Liability (TPL)** - the portion of the actuarial present value which is not provided for by future normal costs, determined under the actuarial cost method.

**Valuation Date** - the date as of which liabilities are calculated. Liabilities may be "rolled forward" from the Valuation Date to the Measurement Date.





# CITY OF BLACKDUCK

## ORDINANCE # 2021-03

### AN ORDINANCE AMENDING CHAPTER 3 ENTITLED "Salaries of Mayor and Council Members"

#### THE CITY COUNCIL OF THE CITY OF BLACKDUCK DOES ORDAIN:

Blackduck City Code Chapter 3, entitled "Salaries of Mayor and Council Members" is hereby amended and reads as follows:

#### Section 1: City code Section 310.01 entitled "Amount of Salaries" is amended to read as follows:

##### Subdivision 1.

Effective January 1, 2022 the salary of the mayor shall be \$175.00 per month and the salary of each council member shall be \$75.00 per meeting attended.

Commented [CR1]: \$175.00

Commented [CR2]: \$75.00

The following duties shall be defined as part of the annual salary.

- a. All regularly scheduled council meetings – 12 per year
- b. Individual meetings with the city administrator and/or city staff members reviewing council agendas, concerns or other city actions items.
- c. Ground breaking, open houses, dedication ceremonies, public relations, and other invited social functions.

#### Section 2: City code Section 310.02 entitled "Special Meetings and Board or Commission Meetings" is amended to read as follows:

##### Subdivision 2.

Each council member, and Mayor shall be paid \$50.00 per meeting for attendance at special meetings and those board and commission meetings that are council authorized and required to attend due to being that said board, committee, or commission liaison member. The following duties shall fall under this section:

Commented [CR3]: \$50.00

Commented [CR4]: Delete language

Commented [CR5]: Addition of Work Sessions

- a. Scheduled Work Sessions
- b. Special council meetings as scheduled
- c. Council liaison for commission or board meetings
- d. Special commission or board meetings.
- e. Council approved committee and/or task force meetings
- f. Board of review meetings
- g. Budget review meetings
- h. Council retreat or training

#### Section 3: City code Section 310.03 entitled "Compensation for out of town meetings" is amended to read as follows:

The mayor and each council person shall be paid \$75.00 per 8 hour day and \$50.00 per 4 hour day for attendance at any meeting, seminar or conference beyond the city limits of the City of Blackduck, when attendance at such meeting, seminar or conference is in the performance or furtherance of their duties as an elected official, and when the nature of the meeting and the travel time incident thereto, is such that the workday is expended in

Commented [CR6]: \$75.00

Commented [CR7]: \$50.00



CITY OF BLACKDUCK

ORDINANCE # 2021-03

attendance and travel. When required to use his or her own vehicle when attending a meeting, conference, or seminar, reimbursement shall be made at the federal rate.

This Ordinance shall be effective immediately upon its second and final reading, passage, and publication and codified into Blackduck City Ordinance Chapter 3 Administration.

**ADOPTED** this 8<sup>th</sup> day of November 2021 by the City Council of the City of Blackduck.

Attest:

Approved:

\_\_\_\_\_  
Christina Regas, City Administrator

\_\_\_\_\_  
Maxwell Gullette, Mayor



CITY OF BLACKDUCK

PUBLIC FUNDS REQUEST FORM

PO BOX 380 BLACKDUCK, MN 56630

Organization or Group Requesting Public Funding:

Blackduck Area Toys

What type of project will the Public Funds used for:

In 2020 this program provided Toys, hats and mittens for 210 Kids.

Describe IN DETAIL the overall benefits this will provide to the City of Blackduck as a body and what public purpose will the project provide to the residents of the City of Blackduck:

Overall Benefits for the City is supporting only Blackduck school district.

This program helps provide support for local families during Christmas.

Outline specifically WHAT PORTION of the project these funds will be used for:

The whole portion is used for toys, mittens and hats.

What other Organization has your group contacted for funding? Please list names of other organizations and the dollar amounts requested and or grants requested:


Beltrami Elec. \$2,000.00 (2021 Grant)

Other local Business - Lasted year collected \$2,000.00 42 letters sent  
2021 sent out Requests to 83 Business.

Date Funds are being requested: 11/8/2021

Date the project starts and completes: 10/1/2021 - 12/18/2021





October 7<sup>th</sup>, 2021

Blackduck City Hall

This year we continue to see some challenges and it still has created some hardship for many families. We are in need of your support for the Blackduck Area Toys for Kids. Last year we severed 210 children from birth through 15 years of age within the Blackduck School District. We are expecting to serve more children this year, with the extra growth in our district and the word of mouth.

We are requesting your help with a donation to the Blackduck Area Toys for kids. The amount of money will go towards gifts and a set of hat and mittens. Any amount would be greatly appreciated, we are a 501 ( c ) ( 3 ) charitable organization. (Please ask if you need)

Check should be made out to Blackduck Area Toys for Kids and may be given or sent to a committee member or deposited directly in to the Blackduck Area Toys for Kids account at Deerwood Bank.

Thank you,

Toys for Blackduck Area Kids Committee

Kendra Murray,

Erica Naughton, 25490 Hines RD NE  
Hines , MN 56647  
(612) 619-4486

Please like and share us on Facebook - Blackduck Area Toys for kids



# CITY OF BLACKDUCK RESOLUTION NO: 2021-27

## **RESOLUTION APPROVING AN EXCLUDED BINGO LICENSE FOR THE BLACKDUCK AREA CHAMBER OF COMMERCE**

**WHEREAS**, the Blackduck Area Chamber of Commerce has made application with the Minnesota Gambling Control Board to conduct excluded bingo games to be held on December 12, 2021 at the Blackduck Municipal Liquor Store - The Pond, and

**WHEREAS**, Blackduck Area Chamber of Commerce has submitted said application to the City Council of the City of Blackduck, and the application was reviewed by the City Council at a public meeting conducted November 8, 2021,

**NOW, THEREFORE, BE IT RESOLVED**, the City Council of the City of Blackduck hereby approves the application for an Excluded Bingo License, for the Blackduck Area Chamber of Commerce, to be held on December 12, 2021, at the Blackduck Municipal Liquor Store – The Pond 224 Frontage Road Blackduck, MN.

Adopted by the City Council on November 8, 2021

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Maxwell Gullette, Mayor

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Christina Regas – City Administrator



LG240B Application to Conduct Excluded Bingo

No Fee

ORGANIZATION INFORMATION

Organization Name: Blackduck Area Chamber of Commerce Previous Gambling Permit Number: XB-92135-21-006
Minnesota Tax ID Number, if any: Federal Employer ID Number (FEIN), if any:
Mailing Address: PO Box 373
City: Blackduck State: MN Zip: 56630 County: Beltrami
Name of Chief Executive Officer (CEO): Eric C. Anderson, President
CEO Daytime Phone: 218-835-4810 CEO Email: bldkfood@paulbunyan.net
Email permit to (if other than the CEO): christina.regas@blackduckmn.com

NONPROFIT STATUS

Type of Nonprofit Organization (check one):
[ ] Fraternal [ ] Religious [ ] Veterans [x] Other Nonprofit Organization

Attach a copy of at least one of the following showing proof of nonprofit status:

(DO NOT attach a sales tax exempt status or federal employer ID number, as they are not proof of nonprofit status.)
[ ] Current calendar year Certificate of Good Standing
[ ] Internal Revenue Service-IRS income tax exemption 501(c) letter in your organization's name
[x] Internal Revenue Service-Affiliate of national, statewide, or international parent nonprofit organization (charter)

EXCLUDED BINGO ACTIVITY

Has your organization held a bingo event in the current calendar year? [x] Yes [ ] No
If yes, list the dates when bingo was conducted: August 21, 2021
The proposed bingo event will be:
[x] one of four or fewer bingo events held this year. Dates: December 12, 2021
-OR-
[ ] conducted on up to 12 consecutive days in connection with a:
[ ] county fair Dates:
[ ] civic celebration Dates:
[ ] Minnesota State Fair Dates:
Person in charge of bingo event: Lori Lundberg Daytime Phone: 218-835-7745
Name of premises where bingo will be conducted: Blackduck Municipal Liquor Store - The Pond
Premises street address: 224 Frontage Road
City: Blackduck If township, township name: County: Beltrami

**LG240B Application to Conduct Excluded Bingo**

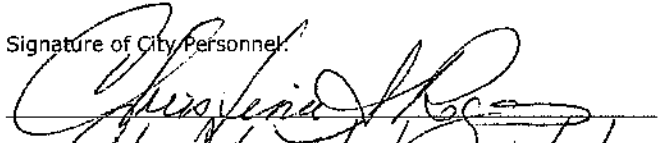
**LOCAL UNIT OF GOVERNMENT ACKNOWLEDGMENT (required before submitting application to the Minnesota Gambling Control Board)**

**CITY APPROVAL  
for a gambling premises  
located within city limits**

On behalf of the city, I approve this application for excluded bingo activity at the premises located within the city's jurisdiction.

Print City Name: City of Blackduck

Signature of City Personnel:



Title: City Administrator Date: 11/3/2021

**The city or county must sign before submitting application to the Gambling Control Board.**

**COUNTY APPROVAL  
for a gambling premises  
located in a township**

On behalf of the county, I approve this application for excluded bingo activity at the premises located within the county's jurisdiction.

Print County Name: \_\_\_\_\_

Signature of County Personnel: \_\_\_\_\_

Title: \_\_\_\_\_ Date: \_\_\_\_\_

**TOWNSHIP (if required by the county)**

On behalf of the township, I acknowledge that the organization is applying for excluded bingo activity within the township limits. (A township has no statutory authority to approve or deny an application, per Minnesota Statutes, Section 349.213.)

Print Township Name: \_\_\_\_\_

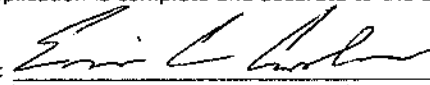
Signature of Township Officer: \_\_\_\_\_

Title: \_\_\_\_\_ Date: \_\_\_\_\_

**CHIEF EXECUTIVE OFFICER'S SIGNATURE (required)**

The information provided in this application is complete and accurate to the best of my knowledge.

Chief Executive Officer's Signature:



Date: 11/2/21

(Signature must be CEO's signature; designee may not sign)

Print Name: Eric C. Anderson

**MAIL OR FAX APPLICATION & ATTACHMENTS**

Mail or fax application and a copy of your proof of nonprofit status to:

Minnesota Gambling Control Board  
1711 West County Road B, Suite 300 South  
Roseville, MN 55113  
Fax: 651-639-4032

An excluded bingo permit will be mailed to your organization. Your organization must keep its bingo records for 3-1/2 years.

**Questions?**

Call a Licensing Specialist at 651-539-1900.

Bingo hard cards and bingo number selection devices may be borrowed from another organization authorized to conduct bingo. Otherwise, bingo hard cards, bingo paper, and bingo number selection devices must be obtained from a distributor licensed by the Minnesota Gambling Control Board. To find a licensed distributor, go to [www.mn.gov/gcb](http://www.mn.gov/gcb) and click on **Distributors** under the **LIST OF LICENSEES** tab, or call 651-539-1900.

This form will be made available in alternative format (i.e. large print, braille) upon request.

Data privacy notice: The information requested on this form (and any attachments) will be used by the Gambling Control Board (Board) to determine your organization's qualifications to be involved in lawful gambling activities in Minnesota. Your organization has the right to refuse to supply the information; however, if your organization refuses to supply this information, the Board may not be able to determine your organization's qualifications and, as a consequence, may refuse to issue a permit. If your organization supplies the information requested, the Board

will be able to process the application. Your organization's name and address will be public information when received by the Board. All other information provided will be private data about your organization until the Board issues the permit. When the Board issues the permit, all information provided will become public. If the Board does not issue a permit, all information provided remains private, with the exception of your organization's name and address which will remain public. Private data about your organization are available to Board

members, Board staff whose work requires access to the information; Minnesota's Department of Public Safety; Attorney General; Commissioners of Administration, Minnesota Management & Budget, and Revenue; Legislative Auditor, national and international gambling regulatory agencies; anyone pursuant to court order; other individuals and agencies specifically authorized by state or federal law to have access to the information; individuals and agencies for which law or legal order authorizes a new use or sharing of information after this notice was given; and anyone with your written consent.

September 30, 2021

Christina Regas  
City Administrator  
City of Blackduck  
8 Summit Ave NE  
Blackduck, MN 56630

**Bemidji**  
315 5th Street NW  
Suite 1  
Bemidji MN 56601  
  
218.444.1859  
Bemidji@Widseth.com  
Widseth.com

**Re: Commercial Demolition Project, Blackduck Minnesota**

Christina:

As we discussed when I was in your office last week, we have exceeded the scope of work we had originally called out for the Demolition Project. Our contract was to provide demolition plans for the demolition of the three buildings, 32, 40 & 48 Main. Our plans are now approximately 90% complete, although the project has taken a new direction. Not only are we now providing documents for the demolition, but additional design drawings are need for the Repair and Reconstruction of the adjacent buildings left after the demolition. In addition, you had requested a report of the latest condition findings for your use for requesting additional funding. The additional meetings we have had as of late with the contractors on site are also beyond the scope of our original agreement. I am very happy to provide these services but want you to know that they are not included in our original agreement.

With this letter I am requesting an amendment to our original agreement. We estimate the items stated above can be accomplished for the Lump Sum amount of \$9,170.00. We expect that this work will be accomplished within the next two months.

If this proposal is acceptable, please sign below and return a copy to our office. If you have any questions or would like to discuss any items in more detail, please call me directly at (218) 308-2615 to address your concerns.

Sincerely,



Stephen Rose AIA NCARB  
Architect

Accepted by:  
City of Blackduck

---

(Signature)

---

(Title)

---

(Date)



## Bemidji

315 5th Street NW  
Suite 1  
Bemidji MN 56601

218.444.1859  
Bemidji@Widseth.com  
Widseth.com

November 5, 2021

Christina Regas, City Administrator  
City of Blackduck  
8 Summit Ave NE  
Blackduck, MN 56630

**Re: Proposal for a Rendering for Development of the lots remaining after the Removal of the buildings at 32, 40, & 48 Main, Blackduck, MN**

Dear Ms. Regas:

Thank you for this opportunity to provide an Architectural Rendering for the Development of the space remaining after the demolition of the buildings located at 32, 40 & 48 Main, in Blackduck, MN. This Proposal as dated above is based on the attached General Provisions of Professional Services Agreement and amended to include the following information.

**Scope of Services:**

WiDSETH shall provide an Architectural Rendering depicting a building at this property. Known parameters for the building are:

- Single story, slab on grade
- Set back from the Main Ave. and the sidewalk to provide "green space" in front of the building.
- Set back at sides to be an independent building providing "green space" at the building sides.
- The building should be large enough for two tenant businesses, but not completely fill the entire 75' wide of the property.
- Style of the Building has yet to be determined.
- This rendering shall be used for selling the idea to a developer, and not to depict an actual building that will be built by the City.

It is understood that this proposal does not include services for Preliminary Design, Design Development, or Construction Document phases of Design, nor Construction Administration. The rendering provided shall be used on behalf of the City to gain interest and sell the property to a developer.

We are estimating that the Architectural Rendering will require approximately 16-24 hours of staff time. At an average billing rate of \$145/hour for the staff involved, we propose to complete the Rendering for a fee of \$2,600.00.

If you agree with the terms of this proposal, please return one signed copy of this proposal. We appreciate the opportunity to submit this proposal to you. If you have questions or would like further information regarding our proposal, please call me directly at (218) 308-2615.

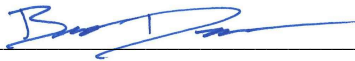
Sincerely,



Stephen J Rose, AIA NCARB  
Project Architect

**Re: Proposal for a Rendering for Development of the lots remaining after the Removal of the buildings at 32, 40, & 48 Main, Blackduck, MN**

**PROPOSED BY WIDSETH SMITH NOLTING & ASSOC., INC.**



Brent Dammann, Architect,  
Vice President  
Widseth Smith Nolting

**Accepted by the City of Blackduck**

The above proposal is satisfactory and WIDSETH is authorized to do the work as specified.

Signature

title

Date



## City of Blackduck – Website Design and Hosting

### OPTION 1: All-In-One Website

#### City of Blackduck

- Approximately 30 pages
- Design, hosting, and domain name registration/renewal
- Apply a fresh design with enhanced features and improved user-navigation, while utilizing some of the existing content.
- Responsive design for friendly viewing across all devices
- On-page Search Engine Optimization (SEO)
- Membership directory including ability for members to submit and upload listing data for client to approve/publish
- Enhanced events calendar including ability for users to submit events for client to approve/publish
- Additional content for volunteering, the Pine Tree Park Campground, and testimonials
- Monthly Google Analytic traffic reports
- Includes 30 minutes each month for updates made by Pinnacle
- Initial 1–2 hour walk-through training for client to make edits if needed
- Dedicated Account Manager to apply updates, provide recommendations, ongoing site monitoring/maintenance, troubleshoot and answer questions
- **Production Estimate:** \$4,165 development fee + \$79/month

### OPTION 2: Individual City, Golf Course, Chamber, and Pond Sites

#### City of Blackduck

- Approximately 27 pages
- Design, hosting, and domain name registration/renewal
- Apply a fresh design with enhanced features and improved user-navigation, while utilizing some of the existing content.
- Responsive design for friendly viewing across all devices
- On-page Search Engine Optimization (SEO)
- Enhanced events calendar including ability for users to submit events for client to approve/publish
- Additional content for volunteering, the Pine Tree Park Campground, and testimonials
- Monthly Google Analytic traffic reports
- Includes 30 minutes each month for updates made by Pinnacle
- Initial 1–2 hour walk-through training for client to make edits if needed
- Dedicated Account Manager to apply updates, provide recommendations, ongoing site monitoring/maintenance, troubleshoot and answer questions
- **Pricing:** \$3,485 development fee + \$79/month

#### Each Additional Site

- Up to 5 pages
- Design, hosting, and domain name registration/renewal
- Responsive design for friendly viewing across all devices
- On-page Search Engine Optimization (SEO)

- Enhanced features such as events calendar, membership directory, event registration, banner advertising space, online menu, photo galleries, and more.
- Monthly Google Analytic traffic reports
- Dedicated Account Manager to apply updates, provide recommendations, ongoing site monitoring/maintenance, troubleshoot and answer questions

**Chamber of Commerce**

- Includes 30 minutes each month for updates made by Pinnacle
- Includes enhanced features such as membership directory, events calendar, event registration forms, and banner advertising space
- **Pricing:** \$1,020 (discounted from \$1,700) development fee + \$79/month

**Municipal Golf Course**

- Includes enhanced features such as membership forms, events calendar, and photo gallery
- Low maintenance hosting plan. Site maintenance performed quarterly instead of monthly. Minimal SEO checks. Changes to site billed at \$85/hour in 15-minute increments.
- **Pricing:** \$1,020 (discounted from \$1,700) development fee + \$40/month

**Municipal Liquor Store**

- Includes enhanced features such as an online menu and photo gallery
- Low maintenance hosting plan. Site maintenance performed quarterly instead of monthly. Minimal SEO checks. Changes to site billed at \$85/hour in 15-minute increments.
- **Pricing:** \$850 (discounted from \$1,500) development fee + \$40/month

**Total Option 2 Pricing for 4 Sites:** \$6,375 development fee + \$238/month

*Payment of Development Fee: Half due prior to start of production, remainder due upon completion.*

*Contract Term: 12 months*

*Proposal valid for 90 days*

[Click Here to See Full Terms and Conditions](#)

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Client Authorized Signature

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Date

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Pinnacle Marketing Group Representative

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Date



# CITY OF BLACKDUCK RESOLUTION NO: 2021-28

## Resolution Establishing a Meeting Schedule for 2022

**BE IT RESOLVED**, that the regular meetings of the Blackduck City Council shall commence at 6:00pm and the meeting schedule for the Blackduck City Council for the year 2022 is as follows:

January	10	2022	Monday
February	7	2022	Monday
March	7	2022	Monday
April	4	2022	Monday
May	9	2022	Monday
June	6	2022	Monday
July	11	2022	Monday
August	8	2022	Monday
September	6	2022	Tuesday
October	10	2022	Monday
November	7	2022	Monday
December	5	2022	Monday

Adopted by the City Council this 8<sup>th</sup> day of November 2021.

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Maxwell Gullette, Mayor

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Christina Regas, City Administrator



# CITY OF BLACKDUCK RESOLUTION NO: 2021-29

## **RESOLUTION APPROVING THE LANGUAGE ACCESS PLAN TO IMPROVE ACCESS FOR LIMITED ENGLISH PROFICIENT PERSONS IN THE CITY OF BLACKDUCK**

**WHEREAS**, Title VI of the Civil Rights Act of 1964 requires that organizations receiving federal funds ensure access to federally funded programs and Executive Order 13166 dated August 11, 2000 federal funds create plans that provide equal access to persons of limited English proficiency; directs federal agencies to implement plans that will ensure that clients of organizations receiving federal funds create plans that provide equal access to persons of limited English proficiency;

**AND WHEREAS**, the City Council of the City of Blackduck wishes to establish a form of government that is truly inclusive of all its residents; and

**WHEREAS**, the City of Blackduck is committed to the delivery of effective, courteous and responsive services; and

**WHEREAS**, if additional populations of LEP persons are identified in the future, Blackduck will consider additional measures to serve the language access needs of those persons.

**AND WHEREAS**, the City Council of the City of Blackduck finds and determines that the public safety, health, property, and general welfare will be furthered by the provisions of this policy which establishes standards and procedures with respect to access to City of Blackduck programs and services by residents who are not fluent in English;

**NOT THEREFORE**, the City Council of the City of Blackduck resolves as follows:

- a. The City Council of the City of Blackduck hereby adopts a Language Access Policy, a copy of which is attached and made a part hereof by this reference.
- b. This resolution shall take effect immediately upon its adoption by the City Council, and the City Administrator shall certify the vote adopting this resolution.

Adopted by the City Council this 8<sup>th</sup> day of November 2021.

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Maxwell Gullette, Mayor

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Christina Regas, City Administrator



FOUR-FACTOR ANALYSIS  
AND  
LANGUAGE ACCESS PLAN  
FOR LIMITED ENGLISH PROFICIENCY  
PERSONS

COMMUNITY FACILITY  
LOAN AND GRANT PROGRAM

CITY OF BLACKDUCK  
8 SUMMIT AVE. EAST  
BLACKDUCK, MINNESOTA

Adopted: November 8<sup>th</sup>, 2021



CITY OF BLACKDUCK  
LANGUAGE ACCESS PLAN FOR LIMITED ENGLISH  
PROFICIENCY PERSONS  
ADOPTED: NOVEMBER 8<sup>TH</sup>, 2021

**Purposes:**

In compliance with Executive Order 13166, Blackduck has developed the following Language Access Plan (LAP) Four Factor Analysis for Limited English Proficiency (LEP) persons. This LAP sets for the policy and procedures for ensuring that person(s) with LEP have meaningful access to our programs and activities that receive Federal Financial Assistance from the US Department of Agriculture/Rural Development (USDA/RD). The purpose of the document is to determine the extent and needs of the LEP population in our service area and identify actions to ensure discrimination does not occur to persons who receive our services who do not speak English very well.

**Authorities & History:**

Section 601 of Title VI of the Civil Rights Act of 1964, 42 U.S.C. 2000d et seq., and its implementing regulations provide that no person in the United States shall, on the grounds of race, color, or national origin, be excluded from participation in, be denied the benefits of, or be otherwise subjected to discrimination under any program or activity that receives Federal financial assistance.

Executive Order 13166, “Improving Access to Services to Persons with Limited English Proficiency,” reprinted at 65 FR 50121 (August 16, 2000) states that recipients must take reasonable steps to ensure meaningful access to their programs and activities by LEP persons. The Executive Order recommended uniform guidance to recipients on the preparation of a plan to improve access to its federally assisted programs and activities by eligible LEP persons. Each plan shall be consistent with the standards set forth in the U.S. Department of Justice’s Policy Guidance Document entitled, “Guidance to Federal Financial Assistance Recipients Regarding Title VI Prohibition Against National Origin Discrimination Affecting Limited English Proficient Persons” (“DOJ LEP Guidance”), represented at 67 R 41455 (June 18, 2002).

Consistent with the DOJ LEP Guidance, USDA published its Final “Guidance to Federal Financial Assistance Recipients Regarding the Title VI Prohibition against National Origin Discrimination Affecting Persons with Limited English Proficiency” on November 28, 2014. 7 CFR Part 15 Subpart A effectuates the provisions of Title VI of the Civil Rights Act of 1964 (hereafter referred to as the “Act”) to the end that no person in the United States shall, on the ground of race, color, or national origin, be excluded from participation in, be denied the benefits of, or be otherwise subjected to discrimination under any program or activity of an applicant or recipient receiving Federal financial assistance from the U.S. Department of Agriculture or any Agency thereof.

7 CFR Part 1901 Subpart E which contains policies and procedures for implementing the regulations of the U.S. Department of Agriculture issued pursuant to Title VI of the Civil Rights Act of 1964, Title VII of the Civil Rights Act of 1968, Executive Order 11246, and the Equal Credit





CITY OF BLACKDUCK  
LANGUAGE ACCESS PLAN FOR LIMITED ENGLISH  
PROFICIENCY PERSONS  
ADOPTED: NOVEMBER 8<sup>TH</sup>, 2021

Opportunity Act of 1974, as they relate to Rural Development. Nothing herein shall be interpreted to prohibit preference to American Indians on Indian Reservations.

**Blackduck LEP Assessment – Four Factor Analysis:**

The Four-Factor Analysis will serve as the guide for determining which language assistance measures the City of Blackduck will undertake to guarantee access to the Community Facility Skid Steer by LEP persons.

**Factor 1:**

Determining the number and proportion of LEP persons served or encountered in the service area.

The City of Blackduck assessed the 2019 Census Data/American Community Survey data about LEP persons to determine the number of proportion of LEP persons who might use or want to use our services. Currently, the U.S. Census does not provide data regarding Limited English Proficiency to the service area. Therefore, for determining the LEP population, Blackduck utilized the following method(s) to determine the LEP population in Blackduck:

Staff and experts from the following locations were contacted by telephone to request input regarding their knowledge of LEP households within the community and/or proposed service area.

1. Blackduck Ambulance – local medical personnel
2. Sanford Medical Clinic - Local medical personnel
3. Blackduck School District – district staff directly in contact with families during enrollment
4. Blackduck Community Resource Center -
5. Beltrami County Health and Human Services - Becky Secore
6. Anderson Fabrics – largest employer

Based on the results of the survey, it was discovered that two (2) families of Hispanic decent reside in Blackduck. This does represent a LEP threshold population. We also printed off the profile of general demographic characteristic for Blackduck from the US Census (*see appendix A*).

**Factor 2:**

Determine the Frequency with which LEP individuals come in contact with the Skid Steer.

The project was to acquire a Skid Steer (equipment) to provide necessary services to the public from the public works department but does not provide direct assistance to individuals. As a result, LEP persons rarely come into contact with the equipment. However, all citizen activities or services are open to the general public.

After surveying our employees, they have identified zero (0) number of contacts with LEP individuals.



CITY OF BLACKDUCK  
LANGUAGE ACCESS PLAN FOR LIMITED ENGLISH  
PROFICIENCY PERSONS  
ADOPTED: NOVEMBER 8<sup>TH</sup>, 2021

We have visited with community organizations that have contact with LEP persons and they have indicated the frequency of contacts with LEP individuals to be weekly to monthly.

We have determined that future contacts with LEP persons are most likely to happen when these individuals request services from the following:

1. Assistance with the Blackduck School District
2. Assistance at Blackduck Sanford Clinic
3. Assistance at their employer Anderson Fabrics

**Factor 3:**

Determine the Importance of the program, activities or services we provide to the LEP persons.

The services provided to LEP persons financed through USDA-RD and importance of those services do not provide direct assistance to individuals. As a result, LEP persons rarely come into contact with the program, activities, or services. However, all citizens' participation activities are open to the general public.

**Factor 4:**

Determine the Resource(s) available to the recipient and costs.

Currently, there are free websites that can be utilized to translate some written materials. Additionally, local personnel at the county level provide oral translation services for LEP residents county wide if requested. We discovered the Blackduck Sanford Clinic (*a private healthcare company*) have resources to provide to LEP persons they assist. Furthermore, many of the common forms used in implementation of a project are available in multiple languages on the HUD and DOL websites. Translation activities are an eligible administrative expense so limited LAP measures are reasonably given the resources available to Blackduck. Blackduck does not budget for communicating with LEP persons in their language at the present time.

**Conclusion:**

The City of Blackduck has completed the Four-Factor Analysis Plan. The City of Blackduck has determined that a LAP is not required.

Certification: Based on the above Four-Factor Analysis, the City of Blackduck is not required to develop a LAP. However, the City of Blackduck will make all reasonable attempt to accommodate language access needs of residents requesting oral translation during citizen participation activities.



CITY OF BLACKDUCK  
LANGUAGE ACCESS PLAN FOR LIMITED ENGLISH  
PROFICIENCY PERSONS  
ADOPTED: NOVEMBER 8<sup>TH</sup>, 2021

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Maxwell Gullette, Mayor

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Date

## 2022 General Fund Revenues through 10/31/2021

General Fund Revenue	2020 Budget	2020 Amount	2021 Budget	2021 YTD Amount	2022 Budget
R 101-31000 General Property Taxes	\$224,964.00	\$228,651.19	\$230,148.00	\$139,572.13	\$800.00
R 101-31030 Mobile Home Tax	\$800.00	\$1,062.44	\$800.00	\$525.61	\$1,500.00
R 101-31900 Penalties and Interest DelTax	\$1,000.00	\$1,773.16	\$1,500.00	\$440.09	\$14,500.00
R 101-32000 Licenses and Permits	\$10,000.00	\$14,345.00	\$3,500.00	-\$185.00	\$250.00
R 101-32240 Animal Licenses	\$250.00	\$0.00	\$250.00	\$80.00	\$250.00
<i>R 101-33100 Federal Grants and Aids - American Rescue Act</i>	\$0.00	\$113,286.00	\$0.00	\$44,072.79	\$19,000.00
R 101-33130 CDBG	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 101-33400 State Grants and Aids	\$0.00	\$0.00	\$0.00	\$54,669.29	\$0.00
R 101-33401 Local Government Aid	\$269,305.00	\$269,305.00	\$278,534.00	\$139,267.00	\$283,737.00
R 101-33403 Market Value Credit-MH	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 101-33404 PERA AID	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 101-33405 Market Value Credit - Real	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 101-33406 Market Value Credit-TIF	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 101-33407 Market Value Credit-AG	\$0.00	\$50.79	\$0.00	\$27.55	\$0.00
R 101-33416 Police Training Reimbursement	\$1,500.00	\$1,881.82	\$1,500.00	\$18,385.14	\$1,500.00
R 101-33423 State Police Aid	\$14,000.00	\$18,206.98	\$15,000.00	\$0.00	\$15,000.00
R 101-33424 State Fire Aid	\$19,000.00	\$40,632.73	\$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	\$8,000.00	\$9,320.00	\$8,000.00	\$8,384.95	\$8,000.00
R 101-34103 Zoning and Subdivision Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 101-34108 Admin Charges to Other Funds	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 101-34110 Sale of Property	\$0.00	\$0.00	\$0.00	\$842.00	\$0.00
R 101-34202 Fire Protection Svcs	\$78,627.00	\$78,627.07	\$83,761.00	\$89,716.64	\$83,655.28
R 101-34781 Reservation Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 101-35000 Fines and Forfeits	\$3,000.00	\$403.31	\$1,500.00	\$369.97	\$1,000.00
R 101-35102 Parking Fines	\$100.00	\$25.00	\$100.00	\$45.00	\$100.00
R 101-36100 Special Assessments	\$0.00	\$2.40	\$0.00	\$0.00	\$0.00
R 101-36102 Penalties and Interest	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 101-36200 Miscellaneous Revenues	\$3,000.00	\$1,350.61	\$2,000.00	\$22.16	\$2,000.00
R 101-36210 Interest Earnings	\$3,000.00	\$2,360.01	\$2,500.00	\$735.10	\$2,000.00
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	\$0.00	\$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	\$250.00	\$11,957.45	\$250.00	\$6,618.18	\$250.00
R 101-39101 Sales of General Fixed Assets	\$0.00	\$9,750.00	\$0.00	\$0.00	\$0.00
R 101-39200 Interfund Transfer	\$0.00	\$0.00	\$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 Intrafund Transfer	\$0.00	\$49,613.00	\$0.00	\$10,000.00	\$0.00
R 101-39269 Transfer from Liquor Fund	\$75,000.00	\$75,000.00	\$65,000.00	\$40,000.00	\$65,000.00
R 101-39282 Transfer fm Debt Service Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 101-39300 Proceeds-Gen Long-term Debt	\$0.00	\$30,000.00	\$0.00	\$0.00	\$0.00
R 101-39330 Inception-Capital Lease Agmt	\$0.00	\$76,823.00	\$0.00	\$0.00	\$0.00
R 101-39331 Insurance Proceeds	\$0.00	\$1,587.50	\$0.00	\$0.00	\$0.00
	\$711,796.00	\$1,036,014.46	\$713,343.00	\$553,588.60	\$517,292.28

General Fund Expenditure Total:	2022 Budget	% +/- 2021	2021 Actual	2021 Budget
Administration & Transfer for Cemetery	\$162,722.00	5.45%	\$118,620.00	\$154,311.00
Police	\$231,094.00	6.67%	\$204,785.18	\$216,647.00
Fire	\$101,400.00	0.00%	\$84,294.16	\$101,400.00
Streets	\$169,761.61	7.61%	\$174,550.46	\$157,750.00
Wayside Rest Park	\$27,110.00	26.08%	\$23,008.58	\$21,503.00
Library	\$26,095.00	10.85%	\$20,344.57	\$23,541.00
Buildings	\$15,035.00	0.12%	\$32,328.49	\$15,017.00
Street Lighting	\$14,000.00	12.00%	\$14,065.00	\$12,500.00
Planning & Zoning (rental inspections)	\$11,000.00	#DIV/0!	\$1,540.86	\$0.00
City Council	\$15,084.00	41.32%	\$5,970.45	\$10,674.00
	\$773,301.61	8.41%	\$679,507.75	\$713,343.00

\$256,009.33

## 2021 Blackduck Administration Department Budget vs Actual through 10/31/2021

	2021 Budget	2021 Actual Expenditures	2021 Balance	2022 Budget	
E 101-41400-101 Full-Time Employees Regular	\$79,430.00	\$62,595.86	\$16,834.14	\$86,123.10	
E 101-41400-102 Full-Time Employees Overtime	\$0.00	\$0.00	\$0.00	\$0.00	
E 101-41400-103 Part-Time Employees	\$0.00	\$0.00	\$0.00	\$0.00	
E 101-41400-121 PERA	\$5,957.00	\$4,694.80	\$1,262.20	\$6,459.23	
E 101-41400-122 FICA	\$6,076.00	\$4,761.00	\$1,315.00	\$6,588.42	
E 101-41400-131 Employer Paid Health	\$6,687.79	\$5,392.67	\$1,295.12	\$6,691.27	
E 101-41400-200 Office Supplies (GENERAL)	\$1,500.00	\$1,598.18	-\$98.18	\$1,500.00	
E 101-41400-207 Computer Supplies	\$1,000.00	\$4,912.99	-\$3,912.99	\$1,000.00	
E 101-41400-208 Training and Instruction	\$1,000.00	\$626.27	\$373.73	\$1,000.00	
E 101-41400-210 Operating Supplies (GENERAL)	\$600.00	\$1,492.15	-\$892.15	\$600.00	
E 101-41400-300 Professional Srvs (GENERAL)	\$0.00	\$0.00	\$0.00	\$0.00	
E 101-41400-301 Auditing and Acct g Services	\$6,000.00	\$5,700.00	\$300.00	\$6,000.00	
E 101-41400-303 Engineering Fees	\$0.00	\$0.00	\$0.00	\$0.00	
E 101-41400-304 Legal Fees	\$1,800.00	\$7,446.92	-\$5,646.92	\$3,500.00	
E 101-41400-305 Medical Fees	\$0.00	\$0.00	\$0.00	\$0.00	
E 101-41400-310 Other Professional Services	\$5,070.00	\$798.00	\$4,272.00	\$5,070.00	website & GASB reporting
E 101-41400-321 Telephone	\$2,250.00	\$3,194.40	-\$944.40	\$2,250.00	
E 101-41400-322 Postage	\$500.00	\$685.85	-\$185.85	\$500.00	
E 101-41400-327 Internet Access	\$1,000.00	\$1,112.85	-\$112.85	\$1,000.00	
E 101-41400-331 Travel Expenses	\$2,000.00	\$561.38	\$1,438.62	\$2,000.00	
E 101-41400-351 Legal Notices Publishing	\$300.00	\$597.52	-\$297.52	\$300.00	
E 101-41400-352 General Notices and Pub Info	\$350.00	\$0.00	\$350.00	\$350.00	
E 101-41400-353 Ordinance Publication	\$150.00	\$60.90	\$89.10	\$150.00	
E 101-41400-355 Election Expense	\$2,000.00	\$1,507.47	\$492.53	\$2,000.00	
E 101-41400-366 Workers Compensation Insurance	\$500.00	\$555.09	-\$55.09	\$500.00	
E 101-41400-367 Unemployment Paid	\$0.00	\$0.00	\$0.00	\$0.00	
E 101-41400-384 Refuse/Garbage Disposal	\$0.00	\$153.90	-\$153.90	\$0.00	
E 101-41400-433 Dues and Subscriptions	\$4,640.00	\$5,409.85	-\$769.85	\$4,640.00	Icompass, LMC dues, MIS
E 101-41400-437 Bad Debt Expense	\$0.00	\$1,223.98	-\$1,223.98	\$0.00	
E 101-41400-438 Bank Service Charges	\$1,500.00	\$1,606.57	-\$106.57	\$500.00	
E 101-41400-490 Donations to Civic Org s	\$0.00	\$0.00	\$0.00	\$0.00	
E 101-41400-570 Office Equip and Furnishings	\$500.00	\$445.62	\$54.38	\$500.00	
E 101-41400-603 Short-Term Debt Principal <i>(Copier Lease)</i>	\$2,000.00	\$1,485.80	\$514.20	\$2,000.00	
E 101-41400-786 State Fire Aid	\$19,500.00	\$0.00	\$19,500.00	\$19,500.00	
	<b>\$152,310.79</b>	<b>\$118,620.02</b>	<b>\$33,690.77</b>	<b>\$160,722.02</b>	

## Police Department Budgeted Expenditures for 2021 through 10/31/22021

	2020 Budget	2020 Expenditures	2021 Budget	2021 Expenditures	2022 Budget	
E 101-42110-101	Full-Time Employees Regular	\$106,712.00	\$110,997.52	\$115,115.00	\$78,173.57	\$121,917.25
E 101-42110-102	Full-Time Employees Overtime	\$1,155.00	\$3,387.14	\$1,260.00	\$1,064.13	\$1,200.00
E 101-42110-103	Part-Time Employees	\$5,300.00	\$3,670.00	\$5,202.60	\$4,412.40	\$5,000.00
E 101-42110-106	School Resource Officer - wage	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-42110-121	PERA	\$19,995.00	\$20,348.58	\$21,519.00	\$14,806.07	\$24,579.37
E 101-42110-122	FICA	\$1,638.00	\$1,585.11	\$1,763.00	\$1,165.69	\$2,013.56
E 101-42110-131	Employer Paid Health	\$23,191.00	\$23,196.42	\$23,212.00	\$17,411.11	\$23,225.64
E 101-42110-205	Heating Fuel	\$1,000.00	\$749.23	\$1,000.00	\$1,554.23	\$1,200.00
E 101-42110-206	Electricity	\$2,500.00	\$1,934.59	\$2,500.00	\$1,461.89	\$2,500.00
E 101-42110-208	Training and Instruction	\$2,000.00	\$1,579.36	\$2,000.00	\$218.00	\$2,000.00
E 101-42110-209	Other Office Supplies	\$500.00	\$355.45	\$500.00	\$7.32	\$500.00
E 101-42110-210	Operating Supplies (GENERAL)	\$1,000.00	\$779.98	\$1,000.00	\$337.45	\$1,000.00
E 101-42110-212	Motor Fuels	\$8,000.00	\$5,151.62	\$6,000.00	\$3,407.06	\$6,000.00
E 101-42110-213	Lubricants and Additives	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-42110-222	Tires	\$1,000.00	\$1,240.62	\$1,000.00	\$420.00	\$1,000.00
E 101-42110-223	Building Repair Supplies	\$0.00	\$0.00	\$0.00	\$110.00	\$0.00
E 101-42110-230	Equipment	\$3,200.00	\$4,758.76	\$2,200.00	\$1,149.00	\$2,200.00
E 101-42110-233	Uniforms	\$1,500.00	\$1,130.95	\$1,500.00	\$720.46	\$1,500.00
E 101-42110-302	Architect Fees	\$0.00	\$2,366.00	\$0.00	\$42,574.55	<i>unknown</i>
E 101-42110-310	Other Professional Service	\$0.00	\$0.00	\$0.00	\$645.00	\$0.00
E 101-42110-305	Medical Fees	\$500.00	\$143.00	\$500.00	\$2,271.74	\$1,100.00
E 101-42110-321	Telephone	\$1,500.00	\$1,809.26	\$1,500.00	\$791.69	\$996.00
E 101-42110-322	Postage	\$50.00	\$106.50	\$50.00	\$55.00	\$50.00
E 101-42110-331	Travel Expenses	\$500.00	\$642.87	\$500.00	\$380.00	\$500.00
E 101-42110-351	Legal Notices Publishing	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-42110-361	General Liability Ins	\$5,664.00	\$5,822.80	\$5,834	\$3,461.39	\$6,924.00
E 101-42110-362	Property Ins	\$1,411.00	\$1,373.00	\$1,453	\$704.00	\$1,408.00
E 101-42110-363	Automotive Ins	\$1,250.00	\$2,484.00	\$1,288	\$1,112.50	\$2,225.00
E 101-42110-366	Workers Compensation Insurance	\$4,320.00	\$4,486.46	\$4,450	\$6,527.22	\$6,500.00
E 101-42110-384	Refuse/Garbage Disposal	\$0.00	\$0.00	\$0	\$153.90	\$155.00
E 101-42110-401	Repairs/Maint Buildings	\$1,000.00	\$125.00	\$1,000.00	\$0.00	\$1,100.00
E 101-42110-404	Repairs/Maint Machinery/Equip	\$5,000.00	\$4,857.98	\$2,500.00	\$1,979.37	\$2,500.00
E 101-42110-420	Tower Lease	\$500.00	\$0.00	\$500.00	\$0.00	\$500.00
E 101-42110-425	Depreciation	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00	\$10,000.00
E 101-42110-433	Dues and Subscriptions	\$800.00	\$561.88	\$800.00	\$239.75	\$800.00
E 101-42110-436	Towing Charges	\$500.00	\$65.00	\$500.00	\$0.00	\$500.00
E 101-42110-437	Bad Debt Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-42110-550	Motor Vehicles	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-42110-580	Other Equipment	\$0.00	\$0.00	\$0.00	\$7,470.69	\$0.00
E 101-42110-700	Inter Fund Transfer	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-42110-782	Intrafund Transfer	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
		\$211,686.00	\$205,709.08	\$216,645.95	\$204,785.18	\$231,093.82

\$14,447.87 2014 Squad replace in 2022  
 2019 Squad replace in 2025

## 2021 Blackduck Fire Department Budget vs. Actual through 10/31/2021

	2021 Budget	2021 YTD Expenditures	Revenue to offset Expenses	2021 Balance	2022 Budget	
E 101-42200-103	Part-Time Employees	\$13,500.00	\$12,003.00	\$0.00	\$1,497.00	\$16,000.00
E 101-42200-122	FICA	\$1,100.00	\$918.30	\$0.00	\$181.70	\$1,750.00
E 101-42200-124	Fire Pension Contributions	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-42200-200	Office Supplies (GENERAL)	\$0.00	\$66.99	\$0.00	-\$66.99	\$0.00
E 101-42200-205	Heating Fuel	\$2,500.00	\$3,743.38	\$0.00	-\$1,243.38	\$2,500.00
E 101-42200-206	Electricity	\$5,000.00	\$2,470.29	\$0.00	\$2,529.71	\$4,000.00
E 101-42200-207	Computer Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-42200-208	Training and Instruction	\$2,000.00	\$0.00	\$0.00	\$2,000.00	\$2,000.00
E 101-42200-210	Operating Supplies (GENERAL)	\$1,000.00	\$1,008.49	\$0.00	-\$8.49	\$1,000.00
E 101-42200-211	Cleaning Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-42200-212	Motor Fuels	\$2,000.00	\$1,034.55	\$0.00	\$965.45	\$2,000.00
E 101-42200-221	Equipment Parts	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-42200-222	Tires	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-42200-223	Building Repair Supplies	\$0.00	\$179.36	\$0.00	-\$179.36	\$0.00
E 101-42200-233	Uniforms	\$5,000.00	\$1,202.39	\$0.00	\$3,797.61	\$5,000.00
E 101-42200-240	Small Tools and Minor Equip	\$2,000.00	\$4,241.56	\$0.00	-\$2,241.56	\$2,000.00
E 101-42200-304	Legal Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-42200-305	Medical Fees	\$1,200.00	\$0.00	\$0.00	\$1,200.00	\$500.00
E 101-42200-307	Management Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-42200-310	Other Professional Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-42200-321	Telephone	\$800.00	\$618.55	\$0.00	\$181.45	\$800.00
E 101-42200-322	Postage	\$100.00	\$24.70	\$0.00	\$75.30	\$100.00
E 101-42200-323	Radio/Communications Expenses	\$3,500.00	\$5,091.36	\$0.00	-\$1,591.36	\$4,500.00
E 101-42200-331	Travel Expenses	\$250.00	\$0.00	\$0.00	\$250.00	\$250.00
E 101-42200-351	Legal Notices Publishing	\$0.00	\$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	\$0.00
E 101-42200-361	General Liability Ins	\$255.00	\$145.89	\$0.00	\$109.11	\$250.00
E 101-42200-362	Property Ins	\$978.00	\$561.00	\$0.00	\$417.00	\$1,000.00
E 101-42200-363	Automotive Ins	\$1,337.00	\$613.50	\$0.00	\$723.50	\$1,400.00
E 101-42200-366	Workers Compensation Insurance	\$6,180.00	\$5,790.44	\$0.00	\$389.56	\$6,200.00
E 101-42200-384	Refuse/Garbage Disosal	\$0.00	\$153.90	\$0.00	-\$153.90	\$300.00
E 101-42200-367	Unemployment Paid	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-42200-401	Repairs/Maint Buildings	\$3,750.00	\$4,880.15	\$0.00	-\$1,130.15	\$3,750.00
E 101-42200-404	Repairs/Maint Machinery/Equip	\$12,250.00	\$3,096.36	\$0.00	\$9,153.64	\$9,400.00
E 101-42200-420	Tower Lease	\$500.00	\$0.00	\$0.00	\$500.00	\$500.00
E 101-42200-425	Depreciation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-42200-433	Dues and Subscriptions	\$200.00	\$450.00	\$0.00	-\$250.00	\$200.00
E 101-42200-436	Towing Charges	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-42200-437	Bad Debt Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-42200-500	Capital Outlay (Armer Radios)	\$5,000.00	\$5,000.00	\$0.00	\$0.00	\$5,000.00
E 101-42200-520	Buildings and Structures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-42200-550	Motor Vehicles	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-42200-580	Other Equipment	\$1,000.00	\$1,000.00	\$0.00	\$0.00	\$1,000.00
E 101-42200-701	Transfer to General Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-42200-708	Transfer to Fire Dept Reserve	\$30,000.00	\$30,000.00	\$0.00	\$0.00	\$30,000.00
E 101-42200-782	Intrafund Transfer	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
		\$101,400.00	\$84,294.16	\$0.00	\$17,105.84	\$101,400.00

## 2021 Blackduck Streets Department Budget vs. Actual through 10/31/2021

	2021 Budget	2021 Actual Expenditures	2021 Balance	2022 Budget	
E 101-43100-101	Full-Time Employees Regular	\$51,765.00	\$41,827.99	\$9,937.01	\$54,133.04
E 101-43100-102	Full-Time Employees Overtime	\$1,000.00	\$1,271.25	-\$271.25	\$1,000.00
E 101-43100-103	Part-Time Employees	\$1,700.00	\$398.48	\$1,301.52	\$1,814.40
E 101-43100-121	PERA	\$3,958.00	\$3,262.28	\$695.72	\$4,191.74
E 101-43100-122	FICA	\$4,090.00	\$3,263.37	\$826.63	\$4,279.98
E 101-43100-131	Employer Paid Health	\$9,665.00	\$8,126.05	\$1,538.95	\$9,670.29
E 101-43100-142	Unemployment Benefit Payments	\$0.00	\$0.00	\$0.00	\$0.00
E 101-43100-200	Office Supplies (GENERAL)	\$400.00	\$38.48	\$361.52	\$400.00
E 101-43100-205	Heating Fuel	\$2,000.00	\$1,462.37	\$537.63	\$2,000.00
E 101-43100-206	Electricity	\$4,300.00	\$3,855.01	\$444.99	\$4,300.00
E 101-43100-208	Training and Instruction	\$0.00	\$0.00	\$0.00	\$0.00
E 101-43100-210	Operating Supplies (GENERAL)	\$1,600.00	\$816.49	\$783.51	\$1,600.00
E 101-43100-212	Motor Fuels	\$8,750.00	\$1,944.57	\$6,805.43	\$8,750.00
E 101-43100-213	Lubricants and Additives	\$1,050.00	\$797.98	\$252.02	\$1,500.00
E 101-43100-220	Repair/Maint Supply (GENERAL)	\$2,100.00	\$472.25	\$1,627.75	\$2,100.00
E 101-43100-221	Equipment Parts	\$750.00	\$607.26	\$142.74	\$1,000.00
E 101-43100-222	Tires	\$1,000.00	\$335.78	\$664.22	\$2,600.00
E 101-43100-223	Building Repair Supplies	\$0.00	\$0.00	\$0.00	\$0.00
E 101-43100-224	Street Maint Materials	\$20,000.00	\$4,650.00	\$15,350.00	\$20,000.00
E 101-43100-233	Uniforms	\$1,200.00	\$477.15	\$722.85	\$1,200.00
E 101-43100-235	Personal Protective Equipment	\$1,600.00	\$448.95	\$1,151.05	\$1,600.00
E 101-43100-240	Small Tools and Minor Equip	\$525.00	\$305.54	\$219.46	\$1,050.00
E 101-43100-302	Architect Fees	\$0.00	\$42,574.55	-\$42,574.55	
E 101-43100-303	Engineering Fees	\$0.00	\$0.00	\$0.00	\$0.00
E 101-43100-310	Other Professional Services	\$2,000.00	\$2,271.74	-\$271.74	\$2,000.00
E 101-43100-321	Telephone	\$100.00	\$1,506.08	-\$1,406.08	\$600.00
E 101-43100-322	Postage	\$0.00	\$0.00	\$0.00	\$0.00
E 101-43100-331	Travel Expenses	\$0.00	\$0.00	\$0.00	\$0.00
E 101-43100-351	Legal Notices Publishing	\$0.00	\$0.00	\$0.00	\$0.00
E 101-43100-361	General Liability Ins	\$252.00	\$145.89	\$106.11	\$292.00
E 101-43100-362	Property Ins	\$923.00	\$921.00	\$2.00	\$1,850.00
E 101-43100-363	Automotive Ins	\$1,081.00	\$1,112.50	-\$31.50	\$2,225.00
E 101-43100-366	Workers Compensation Insurance	\$3,512.00	\$4,120.34	-\$608.34	\$4,051.00
E 101-43100-384	Refuse/Garbage Disposal	\$0.00	\$706.05	-\$706.05	\$388.00
E 101-43100-387	Snow Removal	\$0.00	\$0.00	\$0.00	\$0.00
E 101-43100-400	Repairs & Maint Cont (GENERAL)	\$0.00	\$0.00	\$0.00	\$0.00
E 101-43100-401	Repairs/Maint Buildings	\$1,000.00	\$244.09	\$755.91	\$1,000.00
E 101-43100-404	Repairs/Maint Machinery/Equip	\$5,700.00	\$3,968.73	\$1,731.27	\$5,700.00
E 101-43100-433	Dues and Subscriptions	\$0.00	\$0.00	\$0.00	\$0.00
E 101-43100-436	Towing Charges	\$0.00	\$0.00	\$0.00	\$0.00
E 101-43100-500	Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00
E 101-43100-501	Assessment	\$1,500.00	\$1,472.73	\$27.27	\$0.00 Last payment made in 2021
E 101-43100-530	Improvements Other Than Bldgs	\$0.00	\$0.00	\$0.00	\$0.00
E 101-43100-550	Motor Vehicles - GMC Lease Trucks	\$10,000.00	\$23,248.08	-\$13,248.08	\$14,237.58
E 101-43100-580	Other Equipment - CAT Lease Tractor & Skid Steer	\$14,229.00	\$17,897.43	-\$3,668.43	\$14,228.58
E 101-43100-601	Debt Srv Bond Principal	\$0.00	\$0.00	\$0.00	\$0.00
E 101-43100-610	PFA Debt Srv Interest	\$0.00	\$0.00	\$0.00	\$0.00
		\$157,750.00	\$174,550.46	-\$16,800.46	\$169,761.61



## 2021 Blackduck Wayside Park Department Budget vs Actual through 10/31/2021

	2021 Budget	2021 YTD Amount	2021 Balance	2022 Budget
E 101-45200-101 Full-Time Employees Regular	\$3,519.00	\$2,695.59	\$823.41	\$3,643.24
E 101-45200-102 Full-Time Employees Overtime	\$300.00	\$196.81	\$103.19	\$350.00
E 101-45200-103 Part-Time Employees	\$2,832.00	\$3,845.88	-\$1,013.88	\$2,928.00
E 101-45200-106 School Resource Officer - wage	\$0.00	\$0.00	\$0.00	\$0.00
E 101-45200-121 PERA	\$390.00	\$266.79	\$123.21	\$492.84
E 101-45200-122 FICA	\$486.00	\$507.47	-\$21.47	\$502.70
E 101-45200-131 Employer Paid Health	\$695.00	\$578.03	\$116.97	\$694.96
E 101-45200-206 Electricity	\$2,000.00	\$1,954.16	\$45.84	\$2,000.00
E 101-45200-208 Training and Instruction	\$0.00	\$0.00	\$0.00	\$0.00
E 101-45200-210 Operating Supplies (GENERAL)	\$900.00	\$931.16	-\$31.16	\$900.00
E 101-45200-211 Cleaning Supplies	\$0.00	\$0.00	\$0.00	\$0.00
E 101-45200-212 Motor Fuels	\$1,550.00	\$1,550.00	\$0.00	\$1,550.00
E 101-45200-221 Equipment Parts	\$0.00	\$0.00	\$0.00	\$0.00
E 101-45200-225 Landscaping Materials	\$1,000.00	\$1,000.00	\$0.00	\$2,000.00
E 101-45200-240 Small Tools and Minor Equip	\$0.00	\$0.00	\$0.00	\$0.00
E 101-45200-305 Medical Fees	\$50.00	\$0.00	\$50.00	\$50.00
E 101-45200-361 General Liability Ins	\$834.00	\$486.30	\$347.70	\$972
E 101-45200-362 Property Ins	\$2,354.00	\$1,507.00	\$847.00	\$3,014
E 101-45200-366 Workers Compensation Insurance	\$443.00	\$681.47	-\$238.47	\$1,352
E 101-45200-401 Repairs/Maint Buildings	\$1,500.00	\$1,140.47	\$359.53	\$4,000.00 <i>updates to one restroom (fixtures)</i>
E 101-45200-430 Miscellaneous (GENERAL)	\$300.00	\$301.19	-\$1.19	\$300.00
E 101-45200-433 Dues and Subscriptions	\$0.00	\$0.00	\$0.00	\$0.00
E 101-45200-501 Assessment	\$2,350.00	\$2,246.26	\$103.74	\$2,360.00
E 101-45200-530 Improvements Other Than Bldgs	\$0.00	\$3,120.00	\$0.00	\$0.00
	<b>\$21,503.00</b>	<b>\$23,008.58</b>	<b>\$1,614.42</b>	<b>\$27,109.74</b>

2021 Blackduck Council Budget vs Actual Expenditures through 10/31/21

	2021 Budget	2021 Actual Expenditures	2021 Balance	2022 Budget
E 101-41110-101 Full-Time Employees Regular	\$6,800.00	\$1,150.00	\$5,650.00	\$10,900.00 <i>amended pay</i>
E 101-41110-121 PERA	\$0.00	\$3,775.03	-\$3,775.03	\$0.00
E 101-41110-122 FICA	\$525.00	\$87.98	\$437.02	\$834.00
E 101-41110-207 Computer Supplies	\$500.00	\$0.00	\$500.00	\$500.00
E 101-41110-208 Training and Instruction	\$2,000.00	\$627.22	\$1,372.78	\$2,000.00
E 101-41110-322 Postage	\$0.00	\$0.00	\$0.00	\$0.00
E 101-41110-331 Travel Expenses	\$700.00	\$280.97	\$419.03	\$700.00
E 101-41110-361 General Liability Ins	\$0.00	\$0.00	\$0.00	\$0.00
E 101-41110-433 Dues and Subscriptions	\$150.00	\$49.25	\$100.75	\$150.00
E 101-41110-437 Bad Debt Expense	\$0.00	\$0.00	\$0.00	\$0.00
	\$10,675.00	\$5,970.45	\$4,704.55	\$15,084.00

2021 Blackduck Street Lighting Budget vs. Actual Expenditures through 10/31/21

	2021 Budget	2021 Actual Expenditures	2021 Balance	2022 Budget
E 101-43160-206 Electricity	\$8,000.00	\$8,062.77	-\$62.77	\$9,500.00
E 101-43160-210 Operating Supplies (GENERAL)	\$3,500.00	\$5,003.06	-\$1,503.06	\$3,500.00
E 101-43160-220 Repair/Maint Supply (GENERAL)	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00
	\$12,500.00	\$14,065.83	-\$1,565.83	\$14,000.00

2021 Blackduck Government Bldgs. Budget vs. Actual Expenditures through 10/31/21

	2021 Budget	2021 Actual Expenditures	2021 Balance	2022 Budget
E 101-41940-206 Electricity	\$8,000.00	\$4,587.06	\$3,412.94	\$8,000.00
E 101-41940-210 Operating Supplies (GENERAL)	\$500.00	\$1,219.36	-\$719.36	\$500.00
E 101-41940-211 Cleaning Supplies	\$0.00	\$0.00	\$0.00	\$0.00
E 101-41940-223 Building Repair Supplies	\$400.00	\$1,233.62	-\$833.62	\$400.00
E 101-41940-361 General Liability Ins	\$83.00	\$48.63	\$34.37	\$85.00
E 101-41940-362 Property Ins	\$584.00	\$310.50	\$273.50	\$600.00
E 101-41940-380 Utility Services (GENERAL)	\$450.00	\$497.60	-\$47.60	\$450.00
E 101-41940-401 Repairs/Maint Buildings	\$5,000.00	\$24,431.72	-\$19,431.72	\$5,000.00
E 101-41940-520 Buildings and Structures	\$0.00	\$0.00	\$0.00	\$0.00
	\$15,017.00	\$32,328.49	-\$17,311.49	\$15,035.00

2021 Blackduck Planning & Zoning Budget vs. Actual Expenditures through 10/31/21

	2021 Budget	2021 Actual Expenditures	2021 Balance	2022 Budget
E 101-41910-101 Full-Time Employees Regular	\$0.00	\$0.00	\$0.00	\$0.00
E 101-41910-102 Full-Time Employees Overtime	\$0.00	\$0.00	\$0.00	\$0.00
E 101-41910-103 Part-Time Employees	\$0.00	\$0.00	\$0.00	\$0.00
E 101-41910-121 PERA	\$0.00	\$0.00	\$0.00	\$0.00
E 101-41910-122 FICA	\$0.00	\$0.00	\$0.00	\$0.00
E 101-41910-126 Medicare	\$0.00	\$0.00	\$0.00	\$0.00
E 101-41910-131 Employer Paid Health	\$0.00	\$0.00	\$0.00	\$0.00
E 101-41910-300 Professional Svcs (GENERAL)	\$0.00	\$1,540.86	-\$1,540.86	\$11,000.00
	\$0.00	\$1,540.86	-\$1,540.86	\$11,000.00

2021 Blackduck Library Department Budget vs. Actual through 10/31/21

	2021 Budget	2021 YTD Expenditures	2021 Balance	2022 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	\$2,664.29	\$835.71	\$3,500.00
E 101-45500-210 Operating Supplies (GENERAL)	\$310.00	\$745.27	-\$435.27	\$400.00
E 101-45500-211 Cleaning Supplies	\$0.00	\$0.00	\$0.00	\$0.00
E 101-45500-223 Building Repair Supplies	\$0.00	\$0.00	\$0.00	\$0.00
E 101-45500-330 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	\$83.00	\$48.63	\$34.37	\$85.00
E 101-45500-362 Property Ins	\$799.00	\$378.00	\$421.00	\$800.00
E 101-45500-367 Unemployment Paid	\$0.00	\$0.00	\$0.00	\$0.00
E 101-45500-380 Utility Services (GENERAL)	\$750.00	\$464.68	\$285.32	\$750.00
E 101-45500-401 Repairs/Maint Buildings	\$1,000.00	\$85.70	\$914.30	\$4,000.00
E 101-45500-404 Repairs/Maint Machinery/Equip	\$0.00	\$0.00	\$0.00	\$0.00
E 101-45500-426 Automation Repair & Replace.	\$289.00	\$350.00	-\$61.00	\$350.00
E 101-45500-433 Dues and Subscriptions	\$16,600.00	\$15,608.00	\$992.00	\$16,000.00
E 101-45500-580 Other Equipment	\$0.00	\$0.00	\$0.00	\$0.00
	\$23,541.00	\$20,344.57	\$3,196.43	\$26,095.00

2022 GO BONDS  
Budgeting 2022 P/I Payments  
Utilizing 2021 Special Assessments

	Principle Payments	Interest	County Fees	Specials	Property Tax	Revenue	P & I
GO ImpBond (307)	\$40,000.00	\$1,860.00	\$5,000.00	\$12,264.52	\$36,938.48	\$0.00	\$49,203.00
Refunding (309)	\$15,000.00	\$1,556.26	\$650.00	\$0.00	\$18,066.57	\$0.00	\$18,066.57
Intra Loan (311)	\$4,983.33	\$0.00	\$0.00	\$12,304.11	\$0.00	\$0.00	\$4,983.33
Rural Water (314)	\$10,000.00	\$1,170.00	\$0.00	\$818.46	\$8,021.74	\$3,000.00	\$11,840.20
Intra Loan (325)	\$5,147.81	\$1,240.23	\$0.00	\$7,489.51	\$0.00	\$0.00	\$6,579.68
Revenue GO (601)	\$45,000.00	\$16,297.50	\$0.00	\$0.00	\$0.00	\$61,297.50	\$64,362.38
Revenue Go (320)	\$4,000.00	\$1,580.00	\$0.00	\$12,836.99	\$0.00	\$0.00	\$5,747.40
Rural Water (317 & 602)	\$17,000.00	\$918.75	\$0.00	\$7,391.48	\$0.00	\$10,527.27	\$18,456.31
Go Bond 2020A Temporary	\$0.00	\$23,859.58	\$0.00	\$0.00	\$0.00	\$0.00	\$24,575.37
Go Bond 2020A USDA	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TCF National Bank Lease (609)	\$12,385.60	\$1,921.90	\$0.00	\$0.00	\$0.00	\$15,022.88	\$15,022.88
Revenue 2021A Go Bond (609)	\$0.00	\$12,767.11	\$0.00	\$0.00	\$0.00	\$13,405.47	\$13,405.47
USDA Loan#09 Skid Steer (352)	\$3,406.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,406.00
CAT Financial Tractor Lease (101)	\$10,822.58	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,822.58
GM Financial Lease (101)	\$11,958.93	\$2,278.65	\$0.00	\$0.00	\$0.00	\$0.00	\$14,237.58
TCF Bank Lease (613)	\$14,670.00	\$0.00	\$0.00	\$0.00	\$0.00	\$14,670.00	\$14,670.00
Intra Loan Shed (613)	\$5,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,000.00	\$5,000.00
Intra Loan Shed (613)	\$787.09	\$330.91	\$0.00	\$0.00	\$0.00	\$1,118.00	\$1,118.00
Revenue GO Equip (613)	\$3,000.00	\$144.00	\$0.00	\$0.00	\$1,801.20	\$1,500.00	\$3,301.20
Revenue GO Club House(613)	\$7,000.00	\$336.00	\$0.00	\$0.00	\$4,202.80	\$3,500.00	\$7,702.80
Revenue Go Equipment (613)	\$13,000.00	\$1,212.50	\$0.00	\$0.00	\$9,923.13	\$5,000.00	\$14,923.13
Blackduck HRA Levy					\$6,196		
<b>Totals</b>	\$223,161.34	\$67,473.39	\$5,650.00	\$53,105.07	\$85,150.36	\$134,041.11	\$307,423.86

Bond Maturity Dates:	Description:	Balance After 2022 Payments:
2/1/2022	2006A Go Bond (307)	\$0.00
1/1/2024	2009A Go Bond (309)	\$32,193.76
2/1/2022	Industrial Lane Loan (311)	\$0.00
2/1/2035	Water Tower (601)	\$812,212.50
8/10/2024	2012 Golf Equip & Club House (613)	\$20,690.00
2/1/2025	4th Street Sewer (314)	\$38,590.00
8/20/2046	Water (Main & Summit) (320)	\$226,442.10
2/1/2024	Sewer (Main & Summit) (602 & 317)	\$23,144.53
2/1/2029	Frontage/Pine Ave (325)	\$41,522.28
2/1/2025	2016 Golf Equipment (613)	\$44,262.50
3/1/2031	2020 Golf Cart Shed (613)	\$8,953.44
3/1/2031	2020 Golf Cart Shed (613)	\$40,000.00
2/1/2042	2021 Go Bond (609)	\$777,260.00
2/1/2031	USDA Loan #09 Skid Steer (318)	\$30,654.00
1/1/2025	TCF Bank Lease (609)	\$35,768.75
1/13/2025	GM Financial Lease (101-43100)	\$42,712.74
2/15/2025	CAT Financial Lease (101-43100)	\$32,467.74
10/1/2026	TCF Bank Lease (613) carts	\$58,680.00
		<b>\$2,265,554.34</b>

General Fund	\$256,009.00
Levy:	\$341,159.36
Total Golf Debt:	\$172,585.94
Total Liquor Debt:	\$813,028.75
Total Water Debt:	\$1,038,654.60
Total Sewer Debt:	\$93,928.29
Total Street Debt:	\$147,356.76

Property Tax Levy History:		
2017	\$209,000.00	Certified
2018	\$221,400.00	Certified
2019	\$252,138.00	Certified
2020	\$303,411.00	Certified
2021	\$305,866.00	Certified
2022	\$341,159.36	Proposed

**10.3%**

City of Blackduck		
<b>2019 Total Net Tax Capacity:</b>		<b>\$300,416.00</b>
		updated 10/16/18
Levy:		
General Revenue	\$179,372.00	
2006 GO Impv Bond	\$28,505.00	
2009 Refunding	\$19,815.00	
2014A Disp Sys Bond	\$7,906.00	
2012 Go Bond Golf	6,484.00	
2016 Go Bond Golf	9,884.00	
	\$251,966	\$251,966
(Mill) Rate:		84%
Estimated Market Value:		\$100,000.00
Homestead Exclusion:		
1st 76,000 of EMV:	\$76,000.00	
	40%	
	\$30,400	
Remainder	\$24,000	
	9%	
	\$2,160	
Homestead Exclusion:	\$28,240	(28,240)
Taxable Market Value		\$71,760
Homestead Class Rate		1%
Net Tax Capacity		\$718
City of Blackduck Tax		\$602

City of Blackduck		
<b>2020 Total Net Tax Capacity:</b>		<b>\$301,958.00</b>
		update 10/18/2019
Levy:		
General Revenue	\$224,964.00	
2006 GO Impv Bond	\$33,278.00	
2009 Refunding	\$19,263.00	
2011 Ind. Ln Loan	\$351.00	
2014A Disp Sys Bond	\$8,595.00	
2012 Go Bond Golf	6,352.00	
2016 Go Bond Golf	10,605.00	
	\$303,408	\$303,408
(Mill) Rate:		100%
Estimated Market Value:		\$100,000.00
Homestead Exclusion:		
1st 76,000 of EMV:	\$76,000.00	
	40%	
	\$30,400	
Remainder	\$24,000	
	9%	
	\$2,160	
Homestead Exclusion:	\$28,240	(28,240)
Taxable Market Value		\$71,760
Homestead Class Rate		1%
Net Tax Capacity		\$718
City of Blackduck Tax		\$721

City of Blackduck		
<b>2021 Total Net Tax Capacity:</b>		<b>\$336,639.00</b>
		UPDATED 8/31/2020
Levy:		
General Revenue	\$230,148.00	
2006 GO Impv Bond	\$31,862.00	
2009 Refunding	\$18,681.00	
2011 Ind. Ln Loan	\$531.00	
2014A Disp Sys Bond	\$8,187.00	
2012 Go Bond Golf	6,193.00	
2016 Go Bond Golf	10,264.00	
	\$305,866	\$305,866
(Mill) Rate:		91%
Estimated Market Value:		\$100,000.00
Homestead Exclusion:		
1st 76,000 of EMV:	\$76,000.00	
	40%	
	\$30,400	
Remainder	\$24,000	
	9%	
	\$2,160	
Homestead Exclusion:	\$28,240	(28,240)
Taxable Market Value		\$71,760
Homestead Class Rate		1%
Net Tax Capacity		\$718
City of Blackduck Tax		\$652

City of Blackduck		
<b>2022 Total Net Tax Capacity:</b>		<b>\$344,156.00</b>
Levy:		
General Revenue	\$256,009.00	Option D increase to levy
2006 GO Impv Bond	\$36,938.00	
2009 Refunding	\$18,067.00	
Blackduck HRA Levy	\$6,196.00	
2014A Disp Sys Bond	\$8,022.00	
2012 Go Bond Golf	6,004.00	
2016 Go Bond Golf	9,923.00	
	\$341,159	\$341,159
(Mill) Rate:		99%
Estimated Market Value:		\$100,000.00
Homestead Exclusion:		
1st 76,000 of EMV:	\$76,000.00	
	40%	
	\$30,400	
Remainder	\$24,000	
	9%	
	\$2,160	
Homestead Exclusion:	\$28,240	(28,240)
Taxable Market Value		\$71,760
Homestead Class Rate		1%
Net Tax Capacity		\$718
City of Blackduck Tax		\$711

City of Blackduck  
Attention: Maxwell Gullette, Mayor  
8 Summit Avenue East  
Blackduck, MN 56630

October 5, 2021

City of Blackduck

OCT 12 2021

Mr. Gullette,

RideMN1 is a nonprofit Cancer Awareness nonprofit that conducts an annual bicycle ride across Minnesota each September. We are small, with gross receipts of about \$ 15,000. We spend most all our money on direct Ride expenses – We are an ‘educational’ nonprofit and do not actively seek donations. We need to be frugal with our money. But we encountered a hiccup in Blackduck – and want to react.

This year we stayed at your beautiful City Park. Unfortunately, when we arrived (9/14/21) we found the bathrooms locked. I called your offices and spoke with ‘Paige’. She was apologetic and told us the bathrooms were recently vandalized. She went the extra mile and arranged for us to use the High School showers (we declined).

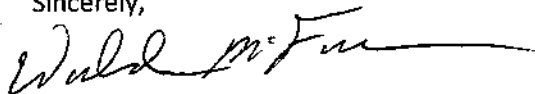
Our disappointment was soon replaced with sadness at the realization this inconvenience for us was a very real setback for your fine City.

RideMN1 is a group of Givers, and we combat Cancer – this ‘fly in the ointment’ only makes us more resolved in our goals. We biked on – East Grand Forks to Duluth – and at the end we concluded our Best Crossing Ever. The City of Blackduck was part of this SUCCESS!

Please find enclosed a check for \$ 100.00 for your City to use as it sees fit.

In addition to Christina (She helped us make our ‘reservation’) and ‘Paige’ (She dove right in and found us an alternative) we would like to give a tip of the hat to Jim at Hillcrest Supper Club and Taylor at Restaurant 71 for preparing us great meals!

Sincerely,



Waldan McFarlane  
Ride Director  
RideMN1 Inc.

# Thank you for your support of the 1<sup>st</sup> Annual Chamber Night at the Golf Course

Dear City of Blackduck,

Thank you for your generous donations to the 1<sup>st</sup> Annual Chamber Night at the Golf Course.

The prizes you donated helped to bring in funds to allow the Chamber to financially support both the Blackduck Golf Course and other Chamber projects that benefit local businesses and the community at large.

With your generous help, there was a net profit of just under \$4,000, most of which will go to the Golf Course!

It is our hope to make this a yearly event and to make it bigger and better in the future. It is also our hope that we can count on your continued support!

Chamber Night Committee:

Jennifer Parker

Misty Frenzel

Tami McMenimen

