



AGENDA

Blackduck City Council Meeting

6:00 PM - Monday, September 28, 2020
 City Hall, 8 Summit Drive, Blackduck MN

	Page
1. CALL TO ORDER	
2. APPROVAL OF AGENDA	
3. BLACKDUCK FORUM	
<i>Visitors may share their concerns with Council on any issue, which is not already on the agenda. Each person will have 3 minutes to speak. The Mayor reserves the right to limit an individual's presentation if it becomes redundant. The Mayor may also limit the number of individual presentations on any issue to accommodate the scheduled agenda items. All comments will be taken under advisement by the Council. No action will be taken at the time.</i>	
4. ADMINISTRATOR'S REPORT	
a. 2021 General Fund Budget Highlights	2 - 3
General Fund budget highlights 2021	
b. 2021 General Fund Proposed Revenue & Expenditures	4 - 10
General fund Budgets and revenue for 2021 (Recovered)	
c. 2021 Proposed City Debt	11
Go Bonds v3	
d. 2021 Net Tax Capacity sample Blackduck tax	12
TNT Example 2021	
e. Approval Needed - Resolution 2020-30 - Resolution approving proposed 2020 tax levy, collectable in 2021	13
2020-30 Resolution approving proposed 2020 Tax levy, collectable in 2021	
5. ADJOURNMENT	



CITY OF BLACKDUCK 2021 GENERAL FUND BUDGET HIGHLIGHTS

SPECIAL COUNCIL MEETING

SEPTEMBER 28, 2020 @ 6:00PM CITY HALL BLACKDUCK, MN

1. REVENUE:

- a. 2021 Property Tax Proposal includes the Levy at: *\$230,148 (increase of \$5,184)*
- b. 2021 Local Government Aid is estimated @ \$278,534 *(increase of \$9,229)*
- c. Contribution from Liquor Fund total to transfer = \$65,000

2. EXPENDITURES:

- a. Payroll & Benefits:
 - i. Recommended 3% Cost of Living Adjustment for Rae, Chris, Andrew, Christina, Deputy Clerk, and Mike
 - ii. Recommended Step Increases:
 1. Jace Grangruth = step 9 = \$30.62 *(+ cola 1.25% cola)*
 2. Andrew Jespersen = step 8 = \$23.53 *(+ 2% cola)*
 3. Deputy Clerk = step 9 = \$21.48 *(+ cola see above)*
 4. Christina Regas = step 9 = \$29.98 *(+ cola see above)*
 5. Mike Schwanke = step 9 = \$29.06 *(+ cola see above)*
 - iii. Health Insurance premium \$617.50 *(no change)*
 - iv. Health Care Savings Account contribution @ \$266.67/month a \$3,200 deductible *(no change)*
 - v. Dental Insurance premium \$28.95 *(change for 2021 = .85)*
 - vi. PERA *(no full-time employee increase for 2021)*
 - vii. PERA Police & Fire 17.7% *(no change for 2021)*
 - viii. PERA part time employees **REMAIN SAME** (base withholding of 6.5% factored for all PT grossing + \$5,100yr)
- b. Fire:
 - i. No municipal contribution to Fire Relief Association *(no change for 2021)*
 - ii. Capital Depreciation for ARMER radio systems *(increase of \$5,000)*
- c. Police:
 - i. *Reduction of overall budget \$4,500 to lower levy.*

CITY OF BLACKDUCK 2021 GENERAL FUND BUDGET HIGHLIGHTS

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- d. Street Lighting:
 - i. Recommend to continue plan for replacement of Street Light Heads to LED *(replacement of fixtures @ \$3,500 in 2021)*
- e. Library:
 - i. Automation and Repair for Library – *(no change for 2021)*
 - ii. 2021 Library Levy request \$16,600 *(increase of \$106)*
- f. Streets:
 - i. 2019 PW truck(s) lease payment 2021. *(\$10,000 payment estimated.)*
 - ii. Skid Steer annual payment – *(\$3,406)*
 - iii. Tractor payment – *(\$10,822.58)*
 - iv. #2 Part-time employee 2021 - *(increase of \$4,960)*
- g. Parks:
 - i. Assessments for 2016-2017 road improvements will affect park budgets *(@ \$2,338)*
 - ii. Building maintenance materials to improve on restroom – *(\$1,500 no change for 2021)*
 - iii. Electricity budget lowered to address heat in restrooms during winter *(decrease of \$2,000)*
- h. Other:
 - i. Most Liability, Auto, Workers Compensation, and Property Insurance is estimated to increase 2-5% in 2021
- i. Administration:
 - i. Council Packet Software *(no change - cost \$2,600/ annually)*
 - ii. City Website Support *(no change - \$2,820/ annually)*
 - iii. City Council training budget - \$2,000 *(no change)*
 - iv. City Attorney Contract budget - \$1800 *(increase of \$300)*
- j. Buildings:

Minnesota Minimum Wage ***will increase*** for part time employees to **\$10.08** beginning January 1, 2021.

2021 General Fund Revenues

General Fund Revenue	2019 Budget	2019 Amount	2020 Budget	2020 YTD Amount	2021 Budget
R 101-31000 General Property Taxes	\$179,373.00	\$179,566.52	\$224,964.00	\$135,164.42	
R 101-31030 Mobile Home Tax	\$800.00	\$549.43	\$800.00	\$405.13	\$800.00
R 101-31900 Penalties and Interest DelTax	\$1,000.00	\$2,004.59	\$1,000.00	\$1,256.99	\$1,500.00
R 101-32000 Licenses and Permits	\$5,000.00	\$3,490.00	\$10,000.00	\$4,675.00	\$3,500.00
R 101-32240 Animal Licenses	\$200.00	\$295.00	\$250.00	\$75.00	\$250.00
R 101-33100 Federal Grants and Aids	\$0.00	\$0.00	\$0.00	\$113,286.00	\$0.00
R 101-33130 CDBG	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 101-33400 State Grants and Aids	\$0.00	\$1,319.27	\$0.00	\$0.00	\$0.00
R 101-33401 Local Government Aid	\$254,282.00	\$254,282.00	\$269,305.00	\$134,652.50	\$278,534.00
R 101-33403 Market Value Credit-MH	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 101-33404 PERA AID	\$1,113.00	\$1,113.00	\$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	\$46.86	\$0.00	\$0.00	\$0.00
R 101-33416 Police Training Reimbursement	\$1,500.00	\$1,988.35	\$1,500.00	\$1,881.82	\$1,500.00
R 101-33423 State Police Aid	\$14,000.00	\$16,382.41	\$14,000.00	\$0.00	\$15,000.00
R 101-33424 State Fire Aid	\$19,000.00	\$19,445.94	\$19,000.00	\$19,808.26	\$19,000.00
R 101-33620 Other County Grants/Aid	\$70.00	\$0.00	\$0.00	\$0.00	\$0.00
R 101-34000 Charges for Services	\$8,000.00	\$8,375.30	\$8,000.00	\$9,320.00	\$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	\$0.00	\$0.00
R 101-34202 Fire Protection Svcs	\$78,979.00	\$78,978.38	\$78,627.00	\$78,627.07	\$83,760.78
R 101-34781 Reservation Fees	\$0.00	\$70.00	\$0.00	\$0.00	\$0.00
R 101-35000 Fines and Forfeits	\$5,000.00	\$491.62	\$3,000.00	\$269.98	\$1,500.00
R 101-35102 Parking Fines	\$0.00	\$100.00	\$100.00	\$25.00	\$100.00
R 101-36100 Special Assessments	\$100.00	\$2.25	\$0.00	\$2.40	\$0.00
R 101-36102 Penalties and Interest	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 101-36200 Miscellaneous Revenues	\$4,000.00	\$222.24	\$3,000.00	\$1,346.61	\$2,000.00
R 101-36210 Interest Earnings	\$700.00	\$3,295.67	\$3,000.00	\$2,086.37	\$2,500.00
R 101-36220 Other Rents and Royalties	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 101-36230 Contributions and Donations	\$2,000.00	\$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	\$14,554.38	\$250.00	\$12,383.28	\$250.00
R 101-39101 Sales of General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 101-39200 Interfund Transfer	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 101-39203 Transfer from Other Fund	\$0.00	\$4,000.00	\$0.00	\$0.00	\$0.00
R 101-39204 Intrafund Transfer	\$0.00	\$10,000.00	\$0.00	\$49,613.00	\$0.00
R 101-39269 Transfer from Liquor Fund	\$65,000.00	\$65,000.00	\$75,000.00	\$20,000.00	\$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	\$0.00	\$0.00	\$30,000.00	\$0.00
R 101-39330 Inception-Capital Lease Amt	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 101-39331 Insurance Proceeds	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	\$640,367.00	\$665,573.21	\$711,796.00	\$614,878.83	\$483,194.78

General Fund Expenditure Total:	2021 Budget	% +/- 2020	2020 Actual	2020 Budget
Administration & Transfer for Cemetery	\$154,311.00	5.37%	\$164,901.23	\$146,440.00
Police	\$216,646.00	2.34%	\$150,067.12	\$211,686.00
Fire	\$101,400.00	5.19%	\$74,122.18	\$96,400.00
Streets	\$157,750.00	-0.61%	\$249,399.98	\$158,722.00
Wayside Rest Park	\$21,503.00	-2.23%	\$17,584.95	\$21,993.00
Library	\$23,541.00	-6.62%	\$12,973.71	\$25,210.00
Buildings	\$15,017.00	0.13%	\$14,810.73	\$14,998.00
Street Lighting	\$12,500.00	-19.35%	\$5,439.78	\$15,500.00
Planning & Zoning (rental inspections)	\$0.00	-100.00%	\$6,174.30	\$10,000.00
City Council	\$10,675.00	2.64%	\$3,801.95	\$10,400.00
	\$713,343.00	0.28%	\$699,275.93	\$711,349.00

\$230,148.22

2020 Blackduck Administration Department Budget vs Actual through 09/18/2020

	2020 Budget	2020 Actual Expenditures	2020 Balance	2021 Budget	
E 101-41400-101 Full-Time Employees Regular	\$73,033.00	\$53,204.59	\$19,828.41	\$79,430.00	
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	\$5,477.00	\$3,927.98	\$1,549.02	\$5,957.00	
E 101-41400-122 FICA	\$5,587.00	\$4,128.58	\$1,458.42	\$6,076.00	
E 101-41400-131 Employer Paid Health	\$6,683.00	\$4,864.67	\$1,818.33	\$6,687.79	
E 101-41400-200 Office Supplies (GENERAL)	\$1,300.00	\$1,519.67	-\$219.67	\$1,500.00	
E 101-41400-207 Computer Supplies	\$1,000.00	\$2,797.72	-\$1,797.72	\$1,000.00	
E 101-41400-208 Training and Instruction	\$1,000.00	\$45.23	\$954.77	\$1,000.00	
E 101-41400-210 Operating Supplies (GENERAL)	\$600.00	\$602.56	-\$2.56	\$600.00	
E 101-41400-300 Professional Svcs (GENERAL)	\$0.00	\$3.30	-\$3.30	\$0.00	
E 101-41400-301 Auditing and Acct g Services	\$6,000.00	\$6,000.00	\$0.00	\$6,000.00	
E 101-41400-303 Engineering Fees	\$0.00	\$0.00	\$0.00	\$0.00	
E 101-41400-304 Legal Fees	\$1,500.00	\$3,750.00	-\$2,250.00	\$1,800.00	12 meetings @ \$150
E 101-41400-305 Medical Fees	\$0.00	\$0.00	\$0.00	\$0.00	
E 101-41400-310 Other Professional Services	\$5,070.00	\$3,252.00	\$1,818.00	\$5,070.00	website & GASB reporting
E 101-41400-321 Telephone	\$2,250.00	\$3,441.80	-\$1,191.80	\$2,250.00	
E 101-41400-322 Postage	\$500.00	\$503.03	-\$3.03	\$500.00	
E 101-41400-327 Internet Access	\$1,000.00	\$609.55	\$390.45	\$1,000.00	
E 101-41400-331 Travel Expenses	\$2,000.00	\$10.42	\$1,989.58	\$2,000.00	
E 101-41400-351 Legal Notices Publishing	\$200.00	\$1,252.55	-\$1,052.55	\$300.00	
E 101-41400-352 General Notices and Pub Info	\$350.00	\$145.60	\$204.40	\$350.00	
E 101-41400-353 Ordinance Publication	\$150.00	\$0.00	\$150.00	\$150.00	
E 101-41400-355 Election Expense	\$2,500.00	\$1,267.97	\$1,232.03	\$2,000.00	
E 101-41400-366 Workers Compensation Insurance	\$500.00	\$244.56	\$255.44	\$500.00	
E 101-41400-367 Unemployment Paid	\$0.00	\$0.00	\$0.00	\$0.00	
E 101-41400-432 Uncollectable Checks	\$0.00	\$0.00	\$0.00	\$0.00	
E 101-41400-433 Dues and Subscriptions	\$4,640.00	\$5,141.56	-\$501.56	\$4,640.00	Icompass, LMC dues, MIS
E 101-41400-437 Bad Debt Expense	\$0.00	\$738.99	-\$738.99	\$0.00	
E 101-41400-438 Bank Service Charges	\$1,500.00	\$256.00	\$1,244.00	\$1,500.00	
E 101-41400-490 Donations to Civic Org s	\$0.00	\$5,000.00	-\$5,000.00	\$0.00	
E 101-41400-570 Office Equip and Furnishings	\$500.00	\$139.58	\$360.42	\$500.00	
E 101-41400-603 Short-Term Debt Principal	\$2,100.00	\$1,555.06	\$544.94	\$2,000.00	
E 101-41400-786 State Fire Aid	\$19,000.00	\$19,808.26	-\$808.26	\$19,500.00	
	\$144,440.00	\$124,211.23	\$20,228.77	\$152,310.79	

Police Department Budgeted Expenditures for 2020 through 09/18/2020

	2019 Budget	2020 Budget	2020 YTD Expenditures	2020 Actual Balance	2021 Budget
E 101-42110-101 Full-Time Employees Regular	\$100,696.00	\$106,712.00	\$79,352.11	\$27,359.89	\$115,115.00
E 101-42110-102 Full-Time Employees Overtime	\$1,000.00	\$1,155.00	\$2,189.42	-\$1,034.42	\$1,260.00
E 101-42110-103 Part-Time Employees	\$5,300.00	\$5,300.00	\$2,270.00	\$3,030.00	\$5,202.60
E 101-42110-106 School Resource Officer - wage	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-42110-121 PERA	\$18,128.00	\$19,995.00	\$14,834.66	\$5,160.34	\$21,519.00
E 101-42110-122 FICA	\$1,551.00	\$1,638.00	\$1,155.44	\$482.56	\$1,763.00
E 101-42110-131 Employer Paid Health	\$22,003.00	\$23,191.00	\$17,393.49	\$5,797.51	\$23,212.00
E 101-42110-205 Heating Fuel	\$1,000.00	\$1,000.00	\$710.44	\$289.56	\$1,000.00
E 101-42110-206 Electricity	\$2,000.00	\$2,500.00	\$1,313.58	\$1,186.42	\$2,500.00
E 101-42110-208 Training and Instruction	\$2,000.00	\$2,000.00	\$1,159.75	\$840.25	\$2,000.00
E 101-42110-209 Other Office Supplies	\$500.00	\$500.00	\$315.46	\$184.54	\$500.00
E 101-42110-210 Operating Supplies (GENERAL)	\$1,000.00	\$1,000.00	\$727.96	\$272.04	\$1,000.00
E 101-42110-212 Motor Fuels	\$8,000.00	\$8,000.00	\$3,612.48	\$4,387.52	\$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	\$1,000.00	\$959.55	\$40.45	\$1,000.00
E 101-42110-223 Building Repair Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-42110-230 Equipment	\$3,500.00	\$3,200.00	\$2,054.00	\$1,146.00	\$2,200.00
E 101-42110-233 Uniforms	\$1,500.00	\$1,500.00	\$919.67	\$580.33	\$1,500.00
E 101-42110-305 Medical Fees	\$500.00	\$500.00	\$143.00	\$357.00	\$500.00
E 101-42110-321 Telephone	\$1,500.00	\$1,500.00	\$1,162.08	\$337.92	\$1,500.00
E 101-42110-322 Postage	\$50.00	\$50.00	\$8.30	\$41.70	\$50.00
E 101-42110-331 Travel Expenses	\$500.00	\$500.00	\$0.00	\$500.00	\$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	\$5,600.00	\$5,664.00	\$2,911.40	\$2,752.60	\$5,834
E 101-42110-362 Property Ins	\$1,500.00	\$1,411.00	\$686.50	\$724.50	\$1,453
E 101-42110-363 Automotive Ins	\$2,050.00	\$1,250.00	\$1,242.00	\$8.00	\$1,288
E 101-42110-366 Workers Compensation Insurance	\$3,100.00	\$4,320.00	\$2,231.75	\$2,088.25	\$4,450
E 101-42110-401 Repairs/Maint Buildings	\$1,000.00	\$1,000.00	\$125.00	\$875.00	\$1,000.00
E 101-42110-404 Repairs/Maint Machinery/Equip	\$5,000.00	\$5,000.00	\$2,136.00	\$2,864.00	\$2,500.00
E 101-42110-420 Tower Lease	\$500.00	\$500.00	\$0.00	\$500.00	\$500.00
E 101-42110-425 Depreciation	\$10,000.00	\$10,000.00	\$10,000.00	\$0.00	\$10,000.00
E 101-42110-433 Dues and Subscriptions	\$500.00	\$800.00	\$388.08	\$411.92	\$800.00
E 101-42110-436 Towing Charges	\$500.00	\$500.00	\$65.00	\$435.00	\$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	\$0.00	\$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
	\$201,478.00	\$211,686.00	\$150,067.12	\$61,618.88	\$216,645.95

\$4,959.95

2020 Blackduck Fire Department Budget vs. Actual through 9/18/2020

	2020 Budget	2020 YTD Expenditures	Revenue to offset Expenses	2020 Balance	2021 Budget	
E 101-42200-103	Part-Time Employees	\$13,500.00	\$12,297.00	\$0.00	\$1,203.00	\$13,500.00
E 101-42200-122	FICA	\$1,100.00	\$940.78	\$0.00	\$159.22	\$1,100.00
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	\$0.48	\$0.00	-\$0.48	\$0.00
E 101-42200-205	Heating Fuel	\$2,500.00	\$2,824.29	\$0.00	-\$324.29	\$2,500.00
E 101-42200-206	Electricity	\$5,000.00	\$2,295.92	\$0.00	\$2,704.08	\$5,000.00
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	\$1,585.40	\$1,220.00	\$1,634.60	\$2,000.00
E 101-42200-210	Operating Supplies (GENERAL)	\$1,000.00	\$644.67	\$0.00	\$355.33	\$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	\$549.04	\$0.00	\$1,450.96	\$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	\$0.00	\$0.00	\$0.00	\$0.00
E 101-42200-233	Uniforms	\$5,000.00	\$656.43	\$0.00	\$4,343.57	\$5,000.00
E 101-42200-240	Small Tools and Minor Equip	\$2,000.00	\$2,000.00	\$0.00	\$0.00	\$2,000.00
E 101-42200-304	Legal Fees	\$0.00	\$945.00	\$0.00	\$0.00	\$0.00
E 101-42200-305	Medical Fees	\$1,200.00	\$1,033.96	\$0.00	\$166.04	\$1,200.00
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	\$1,218.25	\$0.00	-\$1,218.25	\$0.00
E 101-42200-321	Telephone	\$800.00	\$527.43	\$0.00	\$272.57	\$800.00
E 101-42200-322	Postage	\$100.00	\$35.65	\$0.00	\$64.35	\$100.00
E 101-42200-323	Radio/Communications Expenses	\$3,500.00	\$3,024.45	\$0.00	\$475.55	\$3,500.00
E 101-42200-331	Travel Expenses	\$250.00	\$250.00	\$0.00	\$0.00	\$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	\$50.00	\$0.00	\$0.00	\$50.00	\$0.00
E 101-42200-361	General Liability Ins	\$250.00	\$133.40	\$0.00	\$116.60	\$255.00
E 101-42200-362	Property Ins	\$950.00	\$545.50	\$0.00	\$404.50	\$978.00
E 101-42200-363	Automotive Ins	\$1,300.00	\$698.50	\$0.00	\$601.50	\$1,337.00
E 101-42200-366	Workers Compensation Insurance	\$6,000.00	\$2,781.40	\$0.00	\$3,218.60	\$6,180.00
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	\$3,837.52	\$0.00	-\$87.52	\$3,750.00
E 101-42200-404	Repairs/Maint Machinery/Equip	\$12,450.00	\$4,263.86	\$0.00	\$8,186.14	\$12,250.00
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	\$33.25	\$0.00	\$166.75	\$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 (GENERAL)	\$0.00	\$0.00	\$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
		\$96,400.00	\$74,122.18	\$1,220.00	\$24,442.82	\$101,400.00

SCBA's 5% City Contribution for FEMA grant =
ARMER radio capital replacement

\$6,417.33 2020 budget
\$30,000.00 \$5000 annually

2020 Blackduck Streets Department Budget vs. Actual through 9/18/2020

	2020 Budget	2020 Actual Expenditures	2020 Balance	2021 Budget	
E 101-43100-101	Full-Time Employees Regular	\$48,699.00	\$36,158.07	\$12,540.93	\$51,765.00
E 101-43100-102	Full-Time Employees Overtime	\$1,000.00	\$3,187.57	-\$2,187.57	\$1,000.00
E 101-43100-103	Part-Time Employees	\$1,008.00	\$968.19	\$39.81	\$1,700.00
E 101-43100-121	PERA	\$3,728.00	\$3,013.25	\$714.75	\$3,958.00
E 101-43100-122	FICA	\$3,802.00	\$3,025.87	\$776.13	\$4,090.00
E 101-43100-131	Employer Paid Health	\$9,509.00	\$7,315.39	\$2,193.61	\$9,665.00
E 101-43100-142	Unemployment Benefit Payments	\$0.00	\$0.00	\$0.00	\$0.00
E 101-43100-200	Office Supplies (GENERAL)	\$400.00	\$181.17	\$218.83	\$400.00
E 101-43100-205	Heating Fuel	\$2,000.00	\$2,228.88	-\$228.88	\$2,000.00
E 101-43100-206	Electricity	\$5,300.00	\$2,230.52	\$3,069.48	\$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	\$1,850.83	-\$250.83	\$1,600.00
E 101-43100-212	Motor Fuels	\$8,750.00	\$3,900.72	\$4,849.28	\$8,750.00
E 101-43100-213	Lubricants and Additives	\$1,050.00	\$985.72	\$64.28	\$1,050.00
E 101-43100-220	Repair/Maint Supply (GENERAL)	\$2,100.00	\$2,130.30	-\$30.30	\$2,100.00
E 101-43100-221	Equipment Parts	\$750.00	\$293.00	\$457.00	\$750.00
E 101-43100-222	Tires	\$1,300.00	\$540.32	\$759.68	\$1,000.00
E 101-43100-223	Building Repair Supplies	\$0.00	\$0.00	\$0.00	\$0.00
E 101-43100-224	Street Maint Materials	\$40,000.00	\$33,080.00	\$6,920.00	\$20,000.00
E 101-43100-233	Uniforms	\$1,200.00	\$525.61	\$674.39	\$1,200.00
E 101-43100-240	Small Tools and Minor Equip	\$1,600.00	\$220.38	\$1,379.62	\$1,600.00
E 101-43100-303	Engineering Fees	\$525.00	\$4,189.50	-\$3,664.50	\$525.00
E 101-43100-310	Other Professional Services	\$0.00	\$0.00	\$0.00	\$0.00
E 101-43100-321	Telephone	\$2,000.00	\$1,441.84	\$558.16	\$2,000.00
E 101-43100-322	Postage	\$100.00	\$85.85	\$14.15	\$100.00
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	\$245.00	\$133.40	\$111.60	\$252.00
E 101-43100-362	Property Ins	\$896.00	\$842.00	\$54.00	\$923.00
E 101-43100-363	Automotive Ins	\$1,050.00	\$493.50	\$556.50	\$1,081.00
E 101-43100-366	Workers Compensation Insurance	\$3,410.00	\$1,841.24	\$1,568.76	\$3,512.00
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	\$349.91	\$650.09	\$1,000.00
E 101-43100-404	Repairs/Maint Machinery/Equip	\$5,700.00	\$5,700.00	\$0.00	\$5,700.00
E 101-43100-433	Dues and Subscriptions	\$0.00	\$102.35	-\$102.35	\$0.00
E 101-43100-436	Towing Charges	\$0.00	\$0.00	\$0.00	\$0.00
E 101-43100-501	Assessment	\$1,500.00	\$1,501.60	-\$1.60	\$1,500.00
E 101-43100-530	Improvements Other Than Bldgs	\$0.00	\$0.00	\$0.00	\$0.00
E 101-43100-550	Motor Vehicles	\$8,500.00	\$48,613.00	-\$40,113.00	\$10,000.00
E 101-43100-580	Other Equipment	\$0.00	\$82,270.00	-\$82,270.00	\$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
		\$158,722.00	\$249,399.98	-\$90,677.98	\$157,749.58
				\$31,205.02	

2020 Blackduck Wayside Park Department Budget vs Actual through 9/18/2020

	2020 Budget	2020 YTD Amount	2020 Balance	2021 Budget
E 101-45200-101 Full-Time Employees Regular	\$3,380.00	\$2,501.77	\$878.23	\$3,519.00
E 101-45200-102 Full-Time Employees Overtime	\$300.00	\$163.90	\$136.10	\$300.00
E 101-45200-103 Part-Time Employees	\$1,680.00	\$3,728.64	-\$2,048.64	\$2,832.00
E 101-45200-106 School Resource Officer - wage	\$0.00	\$0.00	\$0.00	\$0.00
E 101-45200-121 PERA	\$380.00	\$304.09	\$75.91	\$390.00
E 101-45200-122 FICA	\$387.00	\$481.97	-\$94.97	\$486.00
E 101-45200-131 Employer Paid Health	\$691.00	\$519.36	\$171.64	\$695.00
E 101-45200-206 Electricity	\$4,000.00	\$2,510.39	\$1,489.61	\$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	\$352.83	\$547.17	\$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	\$673.39	\$876.61	\$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	\$1,255.00	-\$255.00	\$1,000.00
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	\$48.00	\$2.00	\$50.00
E 101-45200-361 General Liability Ins	\$810.00	\$444.61	\$365.39	\$834
E 101-45200-362 Property Ins	\$2,285.00	\$1,459.50	\$825.50	\$2,354
E 101-45200-366 Workers Compensation Insurance	\$430.00	\$248.10	\$181.90	\$443
E 101-45200-401 Repairs/Maint Buildings	\$1,500.00	\$752.27	\$747.73	\$1,500.00
E 101-45200-430 Miscellaneous (GENERAL)	\$300.00	\$0.00	\$300.00	\$300.00
E 101-45200-433 Dues and Subscriptions	\$0.00	\$0.00	\$0.00	\$0.00
E 101-45200-501 Assessment	\$2,350.00	\$2,141.13	\$208.87	\$2,350.00
E 101-45200-530 Improvements Other Than Bldgs	\$0.00	\$0.00	\$0.00	\$0.00
	\$21,993.00	\$17,584.95	\$4,408.05	\$21,502.75

2020 Blackduck Council Budget vs Actual Expenditures through 09/18/2020

	2020 Budget	2020 Actual Expenditures	2020 Balance	2021 Budget
E 101-41110-101 Full-Time Employees Regular	\$6,500.00	\$1,150.00	\$5,350.00	\$6,800.00
E 101-41110-121 PERA	\$0.00	\$0.00	\$0.00	\$0.00
E 101-41110-122 FICA	\$550.00	\$87.98	\$462.02	\$525.00
E 101-41110-207 Computer Supplies	\$500.00	\$1,426.56	-\$926.56	\$500.00
E 101-41110-208 Training and Instruction	\$2,000.00	\$550.00	\$1,450.00	\$2,000.00
E 101-41110-322 Postage	\$0.00	\$0.00	\$0.00	\$0.00
E 101-41110-331 Travel Expenses	\$700.00	\$541.32	\$158.68	\$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	\$46.09	\$103.91	\$150.00
E 101-41110-437 Bad Debt Expense	\$0.00	\$0.00	\$0.00	\$0.00
	\$10,400.00	\$3,801.95	\$6,598.05	\$10,675.00

2020 Blackduck Street Lighting Budget vs. Actual Expenditures through 9/18/2020

	2020 Budget	2020 Actual Expenditures	2020 Balance	2021 Budget
E 101-43160-206 Electricity	\$11,000.00	\$5,379.78	\$5,620.22	\$8,000.00
E 101-43160-210 Operating Supplies (GENERAL)	\$3,500.00	\$0.00	\$3,500.00	\$3,500.00
E 101-43160-220 Repair/Maint Supply (GENERAL)	\$1,000.00	\$60.00	\$940.00	\$1,000.00
	\$15,500.00	\$5,439.78	\$10,060.22	\$12,500.00

2020 Blackduck Government Bldgs. Budget vs. Actual Expenditures through 09/18/2020

	2020 Budget	2020 Actual Expenditures	2020 Balance	2021 Budget
E 101-41940-206 Electricity	\$8,000.00	\$8,941.32	-\$941.32	\$8,000.00
E 101-41940-210 Operating Supplies (GENERAL)	\$500.00	\$7.96	\$492.04	\$500.00
E 101-41940-211 Cleaning Supplies	\$0.00	\$0.00	\$0.00	\$0.00
E 101-41940-223 Building Repair Supplies	\$400.00	\$0.00	\$400.00	\$400.00
E 101-41940-361 General Liability Ins	\$81.00	\$44.47	\$36.53	\$83.00
E 101-41940-362 Property Ins	\$567.00	\$302.50	\$264.50	\$584.00
E 101-41940-380 Utility Services (GENERAL)	\$450.00	\$479.48	-\$29.48	\$450.00
E 101-41940-401 Repairs/Maint Buildings	\$5,000.00	\$5,035.00	-\$35.00	\$5,000.00
E 101-41940-520 Buildings and Structures	\$0.00	\$0.00	\$0.00	\$0.00
	\$14,998.00	\$14,810.73	\$187.27	\$15,017.00

2020 Blackduck Planning & Zoning Budget vs. Actual Expenditures through 09/18/2020

	2020 Budget	2020 Actual Expenditures	2020 Balance	2021 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)	\$10,000.00	\$6,174.30	\$3,825.70	\$0.00
	\$10,000.00	\$6,174.30	\$3,825.70	\$0.00

2020 Blackduck Library Department Budget vs. Actual through 9/18/2020

	2020 Budget	2020 YTD Expenditures	2020 Balance	2021 Budget
E 101-45500-122 FICA	\$0.00	\$0.00	\$0.00	\$0.00
E 101-45500-200 Office Supplies (GENERAL)	\$1,000.00	\$25.00	\$975.00	\$0.00
E 101-45500-206 Electricity	\$3,500.00	\$2,229.91	\$1,270.09	\$3,500.00
E 101-45500-210 Operating Supplies (GENERAL)	\$310.00	\$26.97	\$283.03	\$310.00
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	\$81.00	\$44.47	\$36.53	\$83.00
E 101-45500-362 Property Ins	\$776.00	\$366.50	\$409.50	\$799.00
E 101-45500-367 Unemployment Paid	\$0.00	\$0.00	\$0.00	\$0.00
E 101-45500-380 Utility Services (GENERAL)	\$750.00	\$692.69	\$57.31	\$750.00
E 101-45500-401 Repairs/Maint Buildings	\$1,800.00	\$1,052.17	\$747.83	\$1,000.00
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	\$289.00	\$0.00	\$289.00
E 101-45500-433 Dues and Subscriptions	\$16,494.00	\$8,247.00	\$8,247.00	\$16,600.00
E 101-45500-580 Other Equipment	\$0.00	\$0.00	\$0.00	\$0.00
	\$25,210.00	\$12,973.71	\$12,236.29	\$23,541.00

2021 GO BONDS
Budgeting 2021 P/I Payments
Utilizing 2020 Special Assessments

	Principle Payments	Interest	County Fees	Specials	Property Tax	Revenue	P & I
GO ImpBond (307)	\$35,000.00	\$2,673.75	\$5,000.00	\$12,945.33	\$31,862.11	\$0.00	\$44,807.44
Refunding (309)	\$15,000.00	\$2,141.26	\$650.00	\$0.00	\$18,680.82	\$0.00	\$18,680.82
Intra Loan (311)	\$9,966.70	\$0.00	\$0.00	\$9,435.56	\$531.14	\$0.00	\$9,966.70
Rural Water (314)	\$10,000.00	\$1,470.00	\$0.00	\$971.61	\$8,186.59	\$3,000.00	\$12,158.20
Intra Loan (325)	\$4,996.78	\$1,391.26	\$0.00	\$7,082.08	\$0.00	\$0.00	\$6,579.68
Revenue GO (601)	\$45,000.00	\$17,107.50	\$0.00	\$0.00	\$0.00	\$62,107.50	\$65,212.88
Revenue Go (320)	\$7,000.00	\$2,120.00	\$0.00	\$15,553.43	\$0.00	-\$6,433.43	\$9,393.60
Rural Water (317 & 602)	\$16,000.00	\$1,405.50	\$0.00	\$8,955.61	\$0.00	\$8,449.89	\$17,927.67
Go Bond 2020A Temporary	\$0.00	\$22,345.83	\$0.00	\$0.00	\$0.00	\$6,703.75	\$23,463.12
Go Bond 2020A USDA	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue GO (613)	\$3,000.00	\$198.00	\$0.00	\$0.00	\$1,857.90	\$1,500.00	\$3,357.90
Revenue GO (613)	\$7,000.00	\$462.00	\$0.00	\$0.00	\$4,335.10	\$3,500.00	\$7,835.10
Revenue Go (613)	\$13,000.00	\$1,537.50	\$0.00	\$0.00	\$10,264.38	\$5,000.00	\$15,264.38
Totals	\$165,963.48	\$52,852.60	\$5,650.00	\$54,943.62	\$75,718.04	\$83,827.71	\$234,647.48

Bond Maturity Dates:	Description:	Balance After 2021 Payments:
2/1/2022	307	\$42,673.75
1/1/2024	309	\$49,035.02
2/1/2022	Industrial Lane Loan (311)	\$4,983.33
2/1/2035	Water Tower (601)	\$873,915.00
8/10/2024	2012 Golf Equip & Club House (613)	\$31,260.00
2/1/2025	4th Street Sewer (314)	\$50,491.00
8/20/2046	Water (Main & Summit) (320)	\$223,540.00
2/1/2024	Sewer (Main & Summit) (602 & 317)	\$41,063.28
2/1/2029	Frontage/Pine Ave (325)	\$47,910.32
2/1/2025	2016 Golf Equipment (613)	\$58,637.50
		\$1,423,509.20

General Fund \$230,148.00

Levy: \$305,866.04 PROPOSED

0.81%

Property Tax Levy History:		
2013	\$206,000.00	Certified
2014	\$206,000.00	Certified
2015	\$210,000.00	Certified
2016	\$210,000.00	Certified
2017	\$209,000.00	Certified
2018	\$221,400.00	Certified
2019	\$252,138.00	Certified
2020	\$303,411.00	Certified
2021	\$305,866.04	Proposed

City of Blackduck			
2019 Total Net Tax Capacity:		\$300,416.00	
		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			
2020 Total Net Tax Capacity:		\$301,958.00	
		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			
2021 Total Net Tax Capacity:		\$336,639.00	
		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 RESOLUTION NO: 2020-30

RESOLUTION APPROVING PROPOSED 2020 TAX LEVY, COLLECTABLE IN 2021

BE IT RESOLVED, by the City Council of the City of Blackduck, County of Beltrami, Minnesota, that the following sums of money be levied for the current year, collectible in 2021, upon the taxable property in the City of Blackduck, for the following purposes:

Total levy	\$305,866
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BE IT ALSO RESOLVED, by the City Council of the City of Blackduck, that the Truth N Taxation Hearing be held on December 7th, 2020 at 6:15 p.m. in the Council Chamber at Blackduck City Hall.

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

Adopted by the City Council on September 28th, 2020.

Maxwell Gullette, Mayor

Christina Regas – City Administrator