



Truth in Taxation Public Hearing Blackduck City Hall December 7th, 2020 @ 6:15 P.M.

Respectfully Submitted by: Christina Regas City of Blackduck Administrator

The purpose of Truth and Taxation is to discuss the proposed property tax levy for the tax payable year 2021 and the proposed budget for the year 2021. This public hearing is held to discuss and seek public comment on the city's 2020 general fund budget and 2021 property tax levy. The City of Blackduck must certify its final payable 2021 property tax levy to the county auditor no later than December 28th, 2020 (*MN Statute §275.065*).

The following documentation outlines the following:

1. City of Blackduck 2021 Levy
2. LGA payment from the State of Minnesota
3. Tax Base for the City
4. 2021 General Fund expenditures and revenue sources.

The 2021 general fund budget does not balance and it will need an increase in the property tax levy. Therefore, the tax levy will remain as suggested in September in the amount of \$305,866.

PROPERTY TAXES

2020 Property Taxes
\$303,411.00
Proposed 2021 Property Taxes
\$305,866.00
(25% = Debt Service & 75% to General Fund)
Change from 2020-2021
0.8%

This does **NOT** translate to a 0.8% increase for tax payers.

Average home valued at \$100,000 pays \$652/year in City taxes (*decrease of \$69*)

Why is Blackduck high?

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

LOCAL GOVERNMENT AID

Local Government Aid (LGA) is a state aid to local governments. The LGA is manipulated by the Legislature annually. The following is list of the variables used to calculate the city’s 2020 LGA certified amount.

1. Pre-housing units: the total number of housing units in your city that were constructed before 1940 according to the 2018 Federal Census.
2. Housing units 1940-1970: is the total number of housing units built between 1940 and 1970.
3. Total housing units: the total number of all housing units in your city (both vacant and occupied).
4. Household Size: a city’s average household size as reported by the State Demographer and Metropolitan Council. *(City of Blackduck household estimate is 359 for April 1, 2019)*
5. Number of Employees: the average number of annual employees from the quarterly census of employment from the Dept. of Employment & Economic Development.
6. Peak population decline: a city’s population decline *(if any)* from its highest population in a decennial census from 1970 or later.
7. Sparsity Adjustment: For a city with a population of 10,000 or more, the sparsity adjustment is \$100 per capita for any city with an average population density less than 150 per square mile. The sparsity adjustment for small and medium cities is equal to \$200 per capita for cities with a population density of less than 30 per square mile.
8. Tax Effort Rate: the net levy for all cities divided by the sum of the city net tax capacity for all cities. The tax effort rate is the same for all city calculations.
9. City Revenue Need: City revenue need is defined in three separate calculations based on population. *(City of Blackduck population estimate is 837 for April 1, 2019)*
 - a. Small Cities: The formula for cities with a population less than 2,500 is:
 - i. **410 + (.367 x population over 100)** *The city revenue need for cities with a population less than 2,500 cannot be over \$630 per capita. For cities with a sparsity adjustment, the city revenue need cannot be over \$830 per capita.*
10. Unmet Need: is the difference between (1) its city revenue need multiplied by its population, and (2) its city net tax capacity multiplied by the tax effort rate.
11. Formula Aid: *(aid increase)* for a city is equal to the difference between its current unmet need and its certified aid in the previous year, minus special adjustments, multiplied by the aid gap percentage.

The following chart includes the history of LGA received by the City of Blackduck. Blackduck receives LGA in two equal payments on July 20 and December 26. The City of Blackduck is anticipating receiving \$278,534 for the budget year 2021. This equates to an increase of \$9,676.

LGA History						% +/-
2016	2017	2018	2019	2020	2021	Over 2020
\$244,610.00	\$245,269.00	\$253,712.00	\$254,282.00	\$268,858.00	\$278,534.00	3.5%

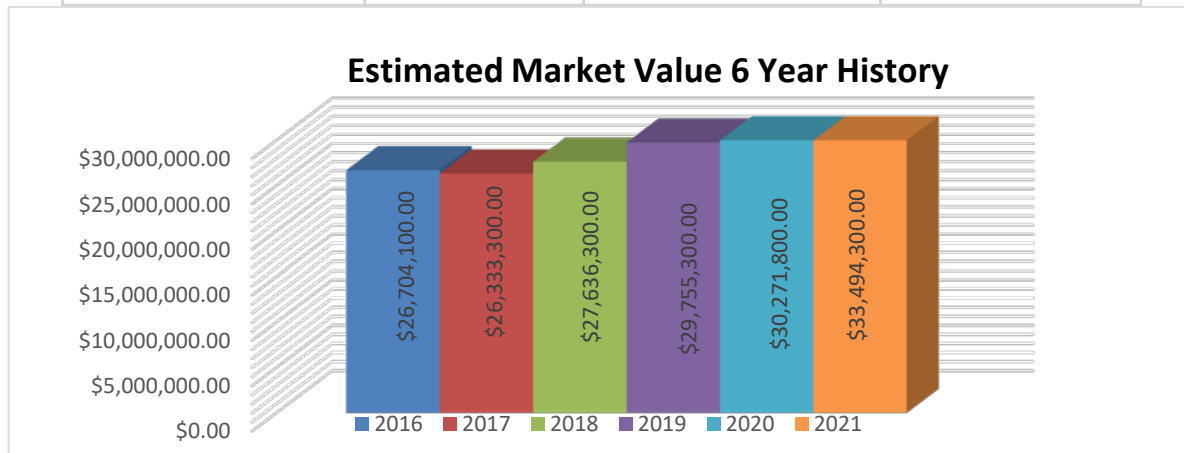
TAX BASE INFORMATION

The property tax system is a continuous cycle, but it effectively begins with the estimation of property *market values* by local assessors. Assessors attempt to determine the approximate selling price of each parcel of property based on the current market conditions. Along with the market value determination, a *property class* is ascribed to each parcel of property based on the use of the property. The property classification system defines the *tax capacity* of each parcel as a percentage of each parcel’s market value. The next step in calculating the tax burden for a parcel involves the determination of each local unit of government’s *property tax levy*. The *total tax capacity* is computed by first aggregating the tax capacities of all parcels within the city, then the taxable tax capacity is used to determine the *local tax rates*. The city tax rate is computed by dividing the city levy (*minus the fiscal disparities distribution levy, if applicable*) by the taxable tax capacity. The sum of the tax rates for all taxing authorities that levy against a single property produces the total local tax rate. This total local tax rate is then used to determine the overall tax burden for each parcel of property by multiplying the parcel’s tax capacity by the total local tax rate.

The Estimated Market Value is Beltrami County Assessor’s estimate of what property would be worth on the open market if sold. The most common factor that results in an increase in an individual parcel’s tax is the change in the parcel’s estimated market value. The market value is set on Jan. 2 of the year before taxes are payable. Below is a five-year history of the City of Blackduck EMV (*Estimated Market Value*) & TMV (*Taxable Market Value*). As you can see below “Pay 2021” the City of Blackduck EMV has increased marking a steady tread of increased value.

Estimated Market Value History

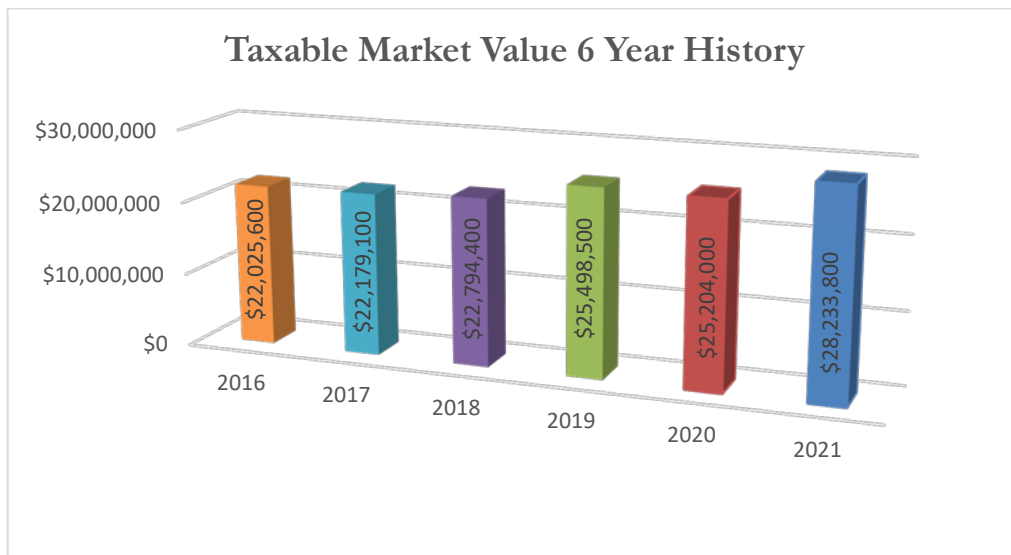
EMV 2015	Over 2014	EMV 2016	Over 2015
\$26,704,100.00	0.95%	\$26,333,300.00	-1.41%
Pay 2018	Percent +/-	Pay 2019	Percent +/-
EMV 2017	Over 2016	EMV 2018	Over 2017
\$27,636,300.00	4.71%	\$29,755,300.00	7.12%
Pay 2020	Percent +/-	Pay 2021	Percent +/-
EMV 2019	Over 2018	EMV 2020	Over 2019
\$30,271,800.00	1.71%	\$33,494,300.00	9.62%



The Taxable Market Value is the Estimated Market Value less any credits (*Veterans Credit, Market Value Exclusion Credit, Ag Credit, etc.*). When taxable market value decreases the tax burden to property owners will increase. Whenever we increase our market value (*build a new home and/or a new business*) the tax burden to property owners decreases. As you can see below “Pay 2021” the City of Blackduck TMV has increased over 2020. A continued strong market value increase may affect the tax burden to property owners.

Taxable Market Value History

Pay	% +/-	Pay	% +/-
2016	Over 2015	2017	Over 2016
\$22,025,600.00	0.5%	\$22,179,100.00	0.7%
Pay	% +/-	Pay	% +/-
2018	Over 2017	2019	Over 2018
\$22,794,400.00	2.7%	\$25,498,500.00	10.6%
Pay	% +/-	Pay	% +/-
2020	Over 2019	2021	Over 2020
\$25,204,000.00	-1.17%	\$28,233,800.00	10.73%



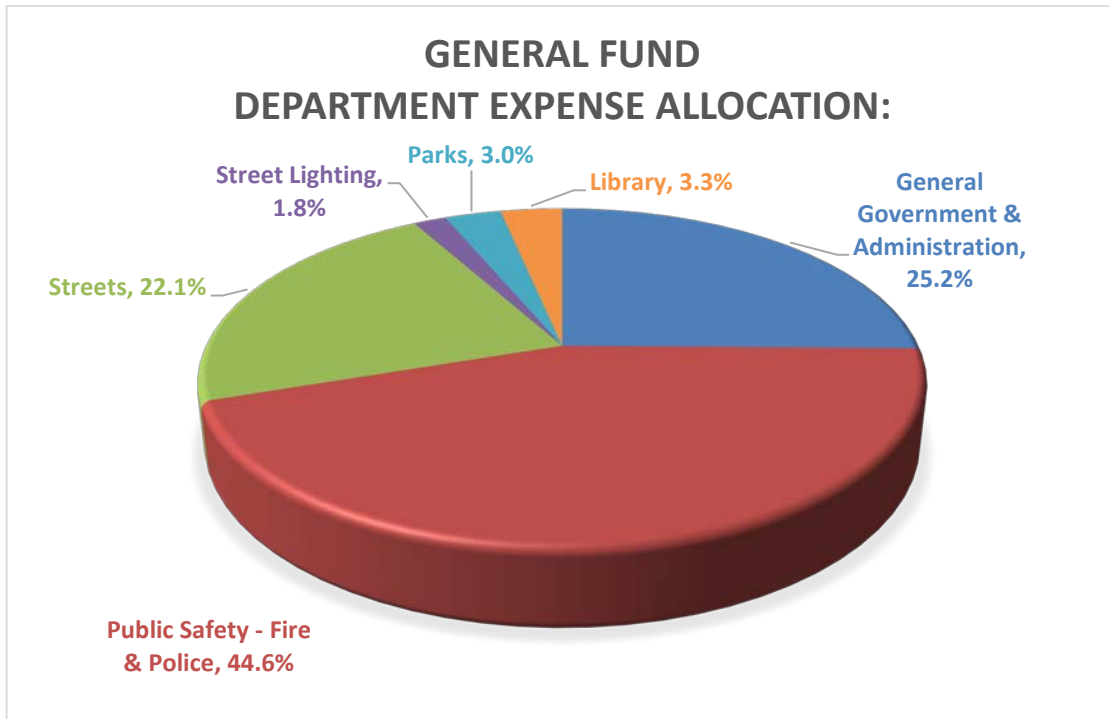
Why do Property taxes vary from year to year? Explaining individual property tax changes from year to year involves a multi-step process and beyond the scope of the City Administrator. Please contact the Beltrami County Assessor for individual evaluations.

In general, the following items have the most impact:

1. Property Value drives mathematical calculations
2. Special assessments added to tax bill
3. Tax Levy for City, County or School District changes

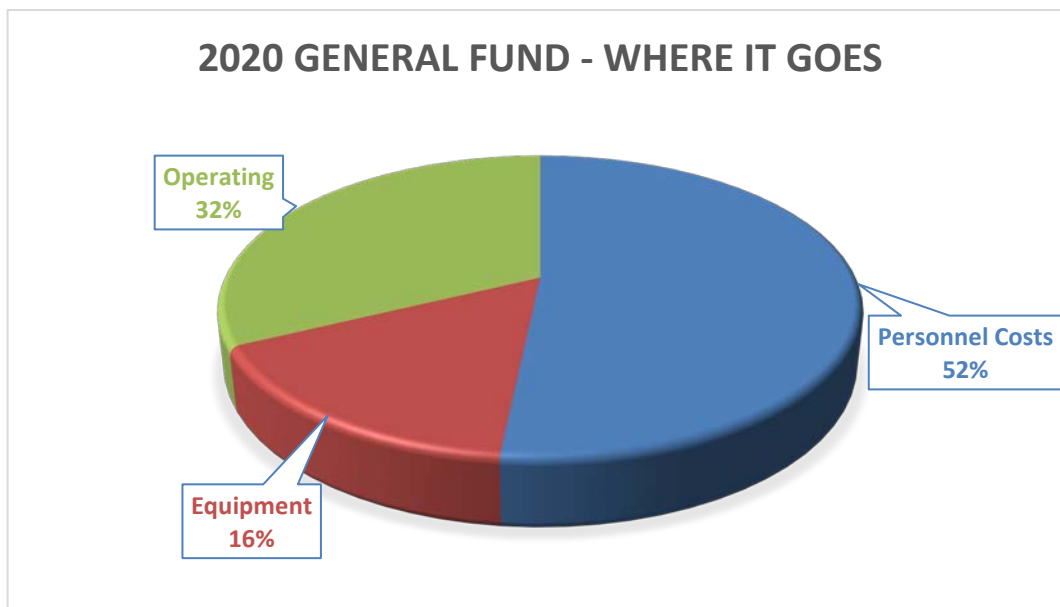
2021 General Fund Expenditures:

Department:	Amount:		
General Government & Administration	\$180,003.00		
Public Safety - Fire & Police	\$318,046.00		
Streets	\$157,750.00		
Street Lighting	\$12,500.00		
Parks	\$21,503.00		
Library	\$23,541.00		
Total:	\$713,343.00		



Where does our 2021 Funding go?

	2021
Personnel Costs	\$368,548.00
Equipment	\$138,579.00
Operating	\$206,216.00
	\$713,343.00



2021 General Fund Expenses - \$1,994 increase:

- ❖ Personnel costs – increase of 6.39% or \$23,563
- ❖ Capital depreciation for ARMER radio system for Fire Department – increase \$5,000
- ❖ Continue upgrades to Street Lighting to LED
- ❖ Street department equipment upgrades – public works trucks, tractor and skid steer
- ❖ Increase to City Attorney contract budget



City of Blackduck 2021 General Fund Expenditures

Account	Description	2019 Budget	2020 Budget	2021 Budget
General Government				
E 101-41000-721	Transfer to Cemetary Fund	\$2,000.00	\$2,000.00	\$2,000.00
		\$2,000.00	\$2,000.00	\$2,000.00
Council				
E 101-41110-101	Full-Time Employees Regular	\$6,500.00	\$6,500.00	\$6,800.00
E 101-41110-122	FICA	\$650.00	\$550.00	\$524.00
E 101-41110-207	Computer Supplies	\$500.00	\$500.00	\$500.00
E 101-41110-208	Training and Instruction	\$500.00	\$2,000.00	\$2,000.00
E 101-41110-331	Travel Expenses	\$600.00	\$700.00	\$700.00
E 101-41110-433	Dues and Subscriptions	\$100.00	\$150.00	\$150.00
		\$8,850.00	\$10,400.00	\$10,674.00
City Administration				
E 101-41400-101	Full-Time Employees Regular	\$68,281.00	\$73,033.00	\$79,430.00
E 101-41400-121	PERA	\$5,121.00	\$5,477.00	\$5,957.00
E 101-41400-122	FICA	\$5,223.00	\$5,587.00	\$6,076.00
E 101-41400-131	Employer Paid Health	\$5,727.00	\$6,683.00	\$6,688.00
E 101-41400-200	Office Supplies (GENERAL)	\$1,000.00	\$1,300.00	\$1,500.00
E 101-41400-207	Computer Supplies	\$1,000.00	\$1,000.00	\$1,000.00
E 101-41400-208	Training and Instruction	\$1,500.00	\$1,000.00	\$1,000.00
E 101-41400-210	Operating Supplies	\$600.00	\$600.00	\$600.00
E 101-41400-301	Auditing and Acct g Services	\$5,000.00	\$6,000.00	\$6,000.00
E 101-41400-304	Legal Fees	\$1,500.00	\$1,500.00	\$1,800.00
E 101-41400-310	Other Professional Services	\$3,000.00	\$5,070.00	\$5,070.00
E 101-41400-321	Telephone	\$2,000.00	\$2,250.00	\$2,250.00
E 101-41400-322	Postage	\$500.00	\$500.00	\$500.00
E 101-41400-327	Internet Access	\$1,000.00	\$1,000.00	\$1,000.00
E 101-41400-331	Travel Expenses	\$2,000.00	\$2,000.00	\$2,000.00
E 101-41400-351	Legal Notices Publishing	\$400.00	\$200.00	\$300.00
E 101-41400-352	General Notices and Pub Info	\$700.00	\$350.00	\$350.00
E 101-41400-353	Ordinance Publication	\$300.00	\$150.00	\$150.00
E 101-41400-355	Election Expense	\$4,000.00	\$2,500.00	\$2,000.00
E 101-41400-366	Workers Compensation	\$400.00	\$500.00	\$500.00
E 101-41400-433	Dues and Subscriptions	\$2,000.00	\$4,640.00	\$4,640.00
E 101-41400-438	Bank Service Charges	\$1,000.00	\$1,500.00	\$1,500.00
E 101-41400-570	Office Equip and Furnishings	\$500.00	\$500.00	\$500.00
E 101-41400-603	Short-Term Debt Principal	\$2,100.00	\$2,100.00	\$2,000.00
E 101-41400-786	State Fire Aid	\$19,000.00	\$19,000.00	\$19,500.00
City Administration		\$133,852.00	\$144,440.00	\$152,311.00

Account	Last Dim Descr	2019 Budget	2020 Budget	2021 Budget
Planning and Zoning				
E 101-41910-300	Professional Svcs (GENERAL)	\$1,000.00	\$10,000.00	\$0.00
		\$1,000.00	\$10,000.00	\$0.00
General Govt Buildings				
E 101-41940-206	Electricity	\$8,000.00	\$8,000.00	\$8,000.00
E 101-41940-210	Operating Supplies	\$500.00	\$500.00	\$500.00
E 101-41940-223	Building Repair Supplies	\$400.00	\$400.00	\$400.00
E 101-41940-361	General Liability Ins	\$100.00	\$81.00	\$83.00
E 101-41940-362	Property Ins	\$600.00	\$567.00	\$584.00
E 101-41940-380	Utility Services (GENERAL)	\$450.00	\$450.00	\$450.00
E 101-41940-401	Repairs/Maint Buildings	\$2,000.00	\$5,000.00	\$5,000.00
General Govt Buildings		\$12,050.00	\$14,998.00	\$15,017.00
Police Administration				
E 101-42110-101	Full-Time Employees Regular	\$100,696.00	\$106,712.00	\$115,115.00
E 101-42110-102	Full-Time Employees	\$1,000.00	\$1,155.00	\$1,260.00
E 101-42110-103	Part-Time Employees	\$5,300.00	\$5,300.00	\$5,203.00
E 101-42110-121	PERA	\$18,128.00	\$19,995.00	\$21,519.00
E 101-42110-122	FICA	\$1,551.00	\$1,638.00	\$1,763.00
E 101-42110-131	Employer Paid Health	\$22,003.00	\$23,191.00	\$23,212.00
E 101-42110-205	Heating Fuel	\$1,000.00	\$1,000.00	\$1,000.00
E 101-42110-206	Electricity	\$2,000.00	\$2,500.00	\$2,500.00
E 101-42110-208	Training and Instruction	\$2,000.00	\$2,000.00	\$2,000.00
E 101-42110-209	Other Office Supplies	\$500.00	\$500.00	\$500.00
E 101-42110-210	Operating Supplies	\$1,000.00	\$1,000.00	\$1,000.00
E 101-42110-212	Motor Fuels	\$8,000.00	\$8,000.00	\$6,000.00
E 101-42110-222	Tires	\$1,000.00	\$1,000.00	\$1,000.00
E 101-42110-230	Equipment	\$3,500.00	\$3,200.00	\$2,200.00
E 101-42110-233	Uniforms	\$1,500.00	\$1,500.00	\$1,500.00
E 101-42110-305	Medical Fees	\$500.00	\$500.00	\$500.00
E 101-42110-321	Telephone	\$1,500.00	\$1,500.00	\$1,500.00
E 101-42110-322	Postage	\$50.00	\$50.00	\$50.00
E 101-42110-331	Travel Expenses	\$500.00	\$500.00	\$500.00
E 101-42110-361	General Liability Ins	\$5,600.00	\$5,664.00	\$5,834.00
E 101-42110-362	Property Ins	\$1,500.00	\$1,411.00	\$1,453.00
E 101-42110-363	Automotive Ins	\$2,050.00	\$1,250.00	\$1,288.00
E 101-42110-366	Workers Compensation	\$3,100.00	\$4,320.00	\$4,450.00
E 101-42110-401	Repairs/Maint Buildings	\$1,000.00	\$1,000.00	\$1,000.00
E 101-42110-404	Repairs/Maint	\$5,000.00	\$5,000.00	\$2,500.00
E 101-42110-420	Tower Lease	\$500.00	\$500.00	\$500.00
E 101-42110-425	Depreciation	\$10,000.00	\$10,000.00	\$10,000.00
E 101-42110-433	Dues and Subscriptions	\$500.00	\$800.00	\$800.00
E 101-42110-436	Towing Charges	\$500.00	\$500.00	\$500.00
Police Administration		\$201,478.00	\$211,686.00	\$216,647.00

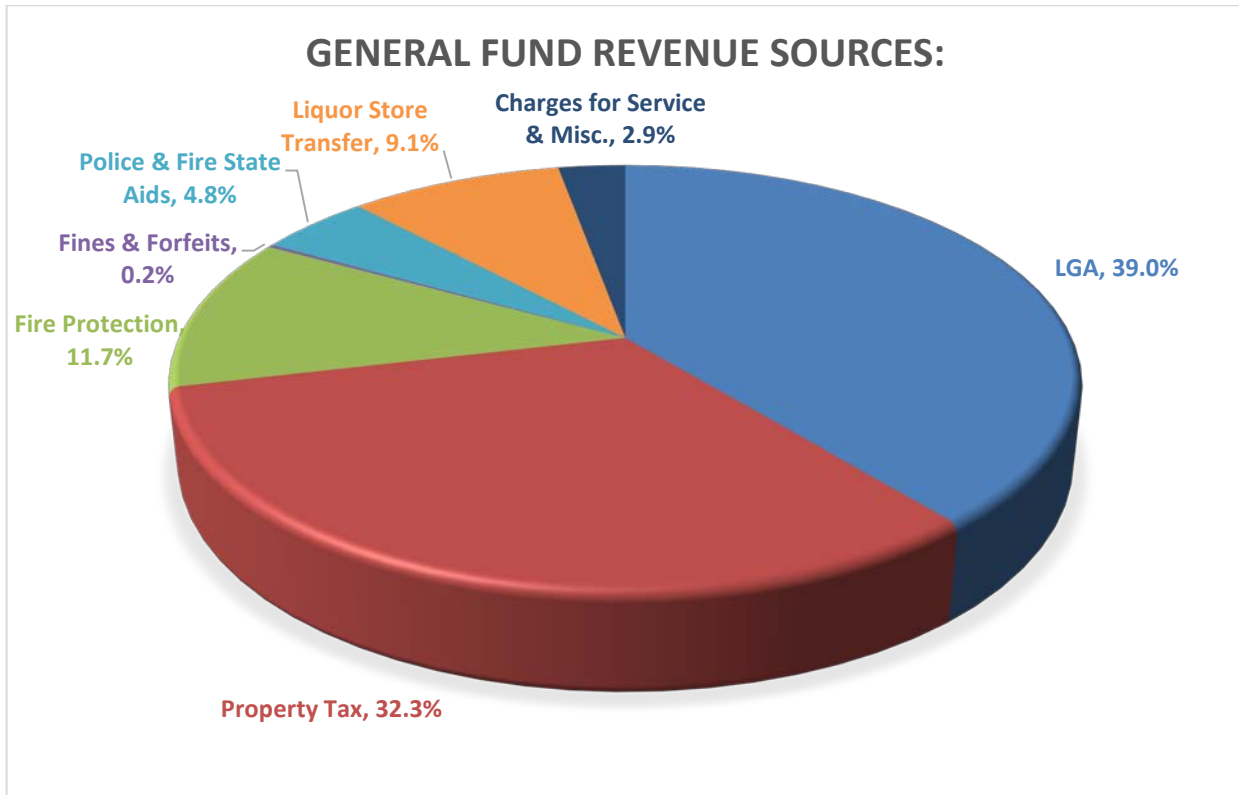
Account	Last Dim Descr	2019 Budget	2020 Budget	2021 Budget
Fire Department				
E 101-42200-103	Part-Time Employees	\$13,500.00	\$13,500.00	\$13,500.00
E 101-42200-122	FICA	\$1,200.00	\$1,100.00	\$1,100.00
E 101-42200-205	Heating Fuel	\$2,000.00	\$2,500.00	\$2,500.00
E 101-42200-206	Electricity	\$5,000.00	\$5,000.00	\$5,000.00
E 101-42200-208	Training and Instruction	\$2,000.00	\$2,000.00	\$2,000.00
E 101-42200-210	Operating Supplies	\$1,000.00	\$1,000.00	\$1,000.00
E 101-42200-212	Motor Fuels	\$2,000.00	\$2,000.00	\$2,000.00
E 101-42200-233	Uniforms	\$5,000.00	\$5,000.00	\$5,000.00
E 101-42200-240	Small Tools and Minor Equip	\$2,000.00	\$2,000.00	\$2,000.00
E 101-42200-305	Medical Fees	\$500.00	\$1,200.00	\$1,200.00
E 101-42200-321	Telephone	\$800.00	\$800.00	\$800.00
E 101-42200-322	Postage	\$100.00	\$100.00	\$100.00
E 101-42200-323	Radio/Communications	\$3,250.00	\$3,500.00	\$3,500.00
E 101-42200-331	Travel Expenses	\$250.00	\$250.00	\$250.00
E 101-42200-352	General Notices and Pub Info	\$50.00	\$50.00	\$0.00
E 101-42200-361	General Liability Ins	\$250.00	\$250.00	\$255.00
E 101-42200-362	Property Ins	\$950.00	\$950.00	\$978.00
E 101-42200-363	Automotive Ins	\$2,000.00	\$1,300.00	\$1,337.00
E 101-42200-366	Workers Compensation	\$6,000.00	\$6,000.00	\$6,180.00
E 101-42200-401	Repairs/Maint Buildings	\$3,750.00	\$3,750.00	\$3,750.00
E 101-42200-404	Repairs/Maint	\$13,000.00	\$12,450.00	\$12,250.00
E 101-42200-420	Tower Lease	\$500.00	\$500.00	\$500.00
E 101-42200-433	Dues and Subscriptions	\$100.00	\$200.00	\$200.00
E 101-42200-500	Capital Outlay (GENERAL)	\$0.00	\$0.00	\$5,000.00
E 101-42200-580	Other Equipment	\$1,000.00	\$1,000.00	\$1,000.00
E 101-42200-708	Transfer to Fire Dept Reserve	\$30,000.00	\$30,000.00	\$30,000.00
Fire Department		\$96,400.00	\$96,400.00	\$101,400.00
Hwys, Streets, & Roads				
E 101-43100-101	Full-Time Employees Regular	\$46,371.00	\$48,699.00	\$51,765.00
E 101-43100-102	Full-Time Employees	\$500.00	\$1,000.00	\$1,000.00
E 101-43100-103	Part-Time Employees	\$936.00	\$1,008.00	\$1,700.00
E 101-43100-121	PERA	\$3,548.00	\$3,728.00	\$3,958.00
E 101-43100-122	FICA	\$3,619.00	\$3,802.00	\$4,090.00
E 101-43100-131	Employer Paid Health	\$9,124.00	\$9,509.00	\$9,665.00
E 101-43100-200	Office Supplies (GENERAL)	\$75.00	\$400.00	\$400.00
E 101-43100-205	Heating Fuel	\$1,000.00	\$2,000.00	\$2,000.00
E 101-43100-206	Electricity	\$4,500.00	\$5,300.00	\$4,300.00
E 101-43100-210	Operating Supplies	\$1,500.00	\$1,600.00	\$1,600.00
E 101-43100-212	Motor Fuels	\$8,500.00	\$8,750.00	\$8,750.00
E 101-43100-213	Lubricants and Additives	\$1,000.00	\$1,050.00	\$1,050.00
E 101-43100-220	Repair/Maint Supply	\$2,000.00	\$2,100.00	\$2,100.00
E 101-43100-221	Equipment Parts	\$0.00	\$750.00	\$750.00
E 101-43100-222	Tires	\$1,200.00	\$1,300.00	\$1,000.00
E 101-43100-224	Street Maint Materials	\$16,000.00	\$40,000.00	\$20,000.00

Account	Last Dim Descr	2019 Budget	2020 Budget	2021 Budget
E 101-43100-233	Uniforms	\$0.00	\$1,200.00	\$1,200.00
E 101-43100-235	Personal Protective	\$0.00	\$0.00	\$1,600.00
E 101-43100-240	Small Tools and Minor Equip	\$1,500.00	\$1,600.00	\$525.00
E 101-43100-303	Engineering Fees	\$500.00	\$525.00	\$0.00
E 101-43100-310	Other Professional Services	\$0.00	\$0.00	\$2,000.00
E 101-43100-321	Telephone	\$1,900.00	\$2,000.00	\$100.00
E 101-43100-361	General Liability Ins	\$250.00	\$245.00	\$252.00
E 101-43100-362	Property Ins	\$900.00	\$896.00	\$923.00
E 101-43100-363	Automotive Ins	\$950.00	\$1,050.00	\$1,081.00
E 101-43100-366	Workers Compensation	\$3,500.00	\$3,410.00	\$3,512.00
E 101-43100-401	Repairs/Maint Buildings	\$750.00	\$1,000.00	\$1,000.00
E 101-43100-404	Repairs/Maint	\$5,500.00	\$5,700.00	\$5,700.00
E 101-43100-433	Dues and Subscriptions	\$60.00	\$0.00	\$0.00
E 101-43100-501	Assessment	\$1,300.00	\$1,500.00	\$1,500.00
E 101-43100-550	Motor Vehicles	\$8,500.00	\$8,500.00	\$10,000.00
E 101-43100-580	Other Equipment	\$0.00	\$0.00	\$14,229.00
Hwys, Streets, & Roads		\$125,583.00	\$158,722.00	\$157,750.00
Street Lighting				
E 101-43160-206	Electricity	\$13,000.00	\$11,000.00	\$8,000.00
E 101-43160-210	Operating Supplies	\$3,500.00	\$3,500.00	\$3,500.00
E 101-43160-220	Repair/Maint Supply	\$1,000.00	\$1,000.00	\$1,000.00
Street Lighting		\$17,500.00	\$15,500.00	\$12,500.00
Parks				
E 101-45200-101	Full-Time Employees Regular	\$3,096.00	\$3,380.00	\$3,519.00
E 101-45200-102	Full-Time Employees	\$100.00	\$300.00	\$300.00
E 101-45200-103	Part-Time Employees	\$1,560.00	\$1,680.00	\$2,832.00
E 101-45200-121	PERA	\$350.00	\$380.00	\$390.00
E 101-45200-122	FICA	\$356.00	\$387.00	\$486.00
E 101-45200-131	Employer Paid Health	\$658.00	\$691.00	\$695.00
E 101-45200-206	Electricity	\$5,000.00	\$4,000.00	\$2,000.00
E 101-45200-210	Operating Supplies	\$900.00	\$900.00	\$900.00
E 101-45200-211	Cleaning Supplies	\$175.00	\$0.00	\$0.00
E 101-45200-212	Motor Fuels	\$1,500.00	\$1,550.00	\$1,550.00
E 101-45200-225	Landscaping Materials	\$1,000.00	\$1,000.00	\$1,000.00
E 101-45200-305	Medical Fees	\$50.00	\$50.00	\$50.00
E 101-45200-361	General Liability Ins	\$750.00	\$810.00	\$834.00
E 101-45200-362	Property Ins	\$2,500.00	\$2,285.00	\$2,354.00
E 101-45200-366	Workers Compensation	\$300.00	\$430.00	\$443.00
E 101-45200-401	Repairs/Maint Buildings	\$1,500.00	\$1,500.00	\$1,500.00
E 101-45200-430	Miscellaneous (GENERAL)	\$0.00	\$300.00	\$300.00
E 101-45200-501	Assessment	\$0.00	\$2,350.00	\$2,350.00
Parks		\$19,795.00	\$21,993.00	\$21,503.00

Account	Last Dim Descr	2019 Budget	2020 Budget	2021 Budget
Libraries				
E 101-45500-200	Office Supplies (GENERAL)	\$0.00	\$1,000.00	\$0.00
E 101-45500-206	Electricity	\$2,900.00	\$3,500.00	\$3,500.00
E 101-45500-210	Operating Supplies	\$300.00	\$310.00	\$310.00
E 101-45500-331	Travel Expenses	\$210.00	\$210.00	\$210.00
E 101-45500-361	General Liability Ins	\$100.00	\$81.00	\$83.00
E 101-45500-362	Property Ins	\$750.00	\$776.00	\$799.00
E 101-45500-380	Utility Services (GENERAL)	\$750.00	\$750.00	\$750.00
E 101-45500-401	Repairs/Maint Buildings	\$500.00	\$1,800.00	\$1,931.00
E 101-45500-426	Automation Repair & Replace	\$289.00	\$289.00	\$350.00
E 101-45500-433	Dues and Subscriptions	\$15,860.00	\$16,494.00	\$15,608.00
Libraries		\$21,859.00	\$25,210.00	\$23,541.00
		\$640,367.00	\$711,349.00	\$713,343.00

2021 General Fund Revenue Sources:

Fund:	Amount:	
LGA	\$278,534.00	
Property Tax	\$230,148.00	
Fire Protection Contribution	\$83,761.00	
Fines & Forfeits	\$1,500.00	
Police & Fire State Aids	\$34,000.00	
Liquor Store Transfer	\$65,000.00	<i>decrease from 2020</i>
Charges for Service & Misc.	\$20,400.00	
Total:	\$713,343.00	





CITY OF BLACKDUCK
Revenue Budget for 2021 General Fund

Account	Description	2019 Budget	2020 Budget	2021 Budget
R 101-31000	General Property Taxes	\$179,373.00	\$224,964.00	\$230,148.00
R 101-31030	Mobile Home Tax	\$800.00	\$800.00	\$800.00
R 101-31900	Penalties and Interest DelTax	\$1,000.00	\$1,000.00	\$1,500.00
R 101-32000	Licenses and Permits	\$5,000.00	\$10,000.00	\$3,500.00
R 101-32240	Animal Licenses	\$200.00	\$250.00	\$250.00
R 101-33401	Local Government Aid	\$254,282.00	\$269,305.00	\$278,534.00
R 101-33416	Police Training Reimbursement	\$1,500.00	\$1,500.00	\$1,500.00
R 101-33423	State Police Aid	\$14,000.00	\$14,000.00	\$15,000.00
R 101-33424	State Fire Aid	\$19,000.00	\$19,000.00	\$19,000.00
R 101-34000	Charges for Services	\$8,000.00	\$8,000.00	\$8,000.00
R 101-34202	Fire Protection Svcs	\$78,979.00	\$78,627.00	\$83,761.00
R 101-35000	Fines and Forfeits	\$5,000.00	\$3,000.00	\$1,500.00
R 101-35102	Parking Fines	\$0.00	\$100.00	\$100.00
R 101-36100	Special Assessments	\$100.00	\$0.00	\$0.00
R 101-36200	Miscellaneous Revenues	\$4,000.00	\$3,000.00	\$2,000.00
R 101-36210	Interest Earnings	\$700.00	\$3,000.00	\$2,500.00
R 101-36230	Contributions and Donations	\$2,000.00	\$0.00	\$0.00
R 101-36240	Reimbursements	\$250.00	\$250.00	\$250.00
R 101-39269	Transfer from Liquor Fund	\$65,000.00	\$75,000.00	\$65,000.00
Fund 101 GENERAL FUND		\$640,367.00	\$711,796.00	\$713,343.00