



Truth in Taxation Public Hearing Blackduck City Hall December 9th, 2019 @ 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 2020 and the proposed budget for the year 2020. This public hearing is held to discuss and seek public comment on the city's 2019 general fund budget and 2020 property tax levy. The City of Blackduck must certify its final payable 2020 property tax levy to the county auditor no later than December 27th, 2019 (MN Statute §275.065).

The following documentation outlines the following:

1. City of Blackduck 2020 Levy
2. LGA payment from the State of Minnesota
3. Tax Base for the City
4. 2020 General Fund expenditures and revenue sources.

The 2020 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 \$303,411.

PROPERTY TAXES

2019 Property Taxes
\$252,138.00
Proposed 2020 Property Taxes
\$303,411.00
(26% = Debt Service & 74% to General Fund)
Change from 2019-2020
16.9%

This does **NOT** translate to a 16.9% increase for tax payers.

Average home valued at \$100,000 pays \$721/year in City taxes (*increase of \$119 or \$9/month*)

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 2016 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 360 for April 1, 2018)
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. 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.
8. City Revenue Need: City revenue need is defined in three separate calculations based on population. (City of Blackduck population estimate is 840 for April 1, 2018)
 - 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.*
9. 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.
10. 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.

LGA increases – For the 2020 LGA distribution, the Legislature appropriated \$560.4 million state-wide. That’s a \$26 million increase over 2019. The Legislature also included a one-time formula adjustment that prevents any city from receiving a reduction in LGA for 2020 compared to the amount received in 2019. Although the 2020 appropriation remains approximately \$4 million below the 2002 level, the 2019 special session tax bill did include an additional \$4 million increase in the appropriation for the 2021 distribution state-wide.

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 \$268,858 for the budget year 2020. This equates to an increase of \$14,303.

LGA History						% +/-
2015	2016	2017	2018	2019	2020	Over 2019
\$242,272.00	\$244,610.00	\$245,269.00	\$253,712.00	\$254,282.00	\$268,858.00	5.4%

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 2020” the City of Blackduck EMV has increased again marking a steady tread of increased value.

Estimated Market Value History

Pay 2015	Percent +/-	Pay 2016	Percent +/-
EMV 2014	Over 2013	EMV 2015	Over 2014
\$26,450,700.00	-1.97%	\$26,704,100.00	0.95%
Pay 2017	Percent +/-	Pay 2018	Percent +/-
EMV 2016	Over 2015	EMV 2017	Over 2016
\$26,333,300.00	-1.41%	\$27,636,300.00	4.71%
Pay 2019	Percent +/-	Pay 2020	Percent +/-
EMV 2018	Over 2017	EMV 2019	Over 2018
\$29,755,300.00	7.12%	\$30,271,800.00	1.71%

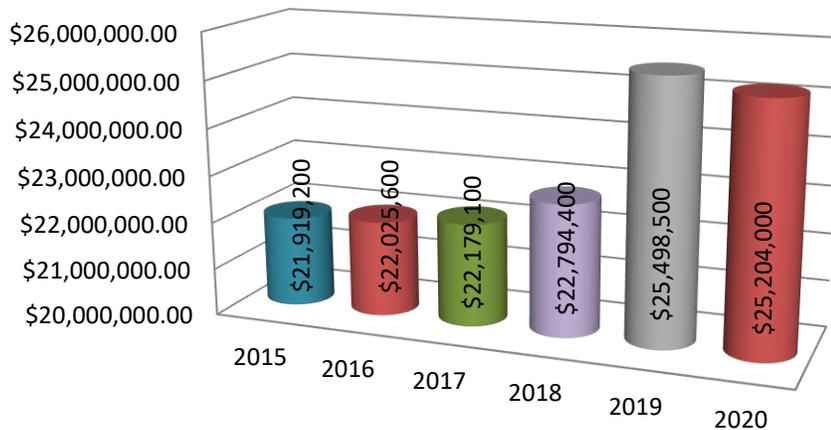


The Taxable Market Value is the Estimated Market Value less any credits (Veterans Credit, Market Value Exclusion Credit, Ag Credit, etc.). When taxable market value decreases the tax burden to property owners will increase. Whenever we increase our market value (build a new home and/or a new business) the tax burden to property owners decreases. As you can see below “Pay 2020” the City of Blackduck TMV has decreased slightly over 2019. Although strong market value the decrease may affect the tax burden to property owners.

Taxable Market Value History

Pay	% +/-	Pay	% +/-
2015	Over 2014	2016	Over 2015
\$21,919,200.00	-3.9%	\$22,025,600.00	0.5%
Pay	% +/-	Pay	% +/-
2017	Over 2016	2018	Over 2017
\$22,179,100.00	0.7%	\$22,794,400.00	2.7%
Pay	% +/-	Pay	% +/-
2019	Over 2018	2020	Over 2019
\$25,498,500.00	10.60%	\$25,204,000.00	-1.17%

Taxable Market Value 6 Year History



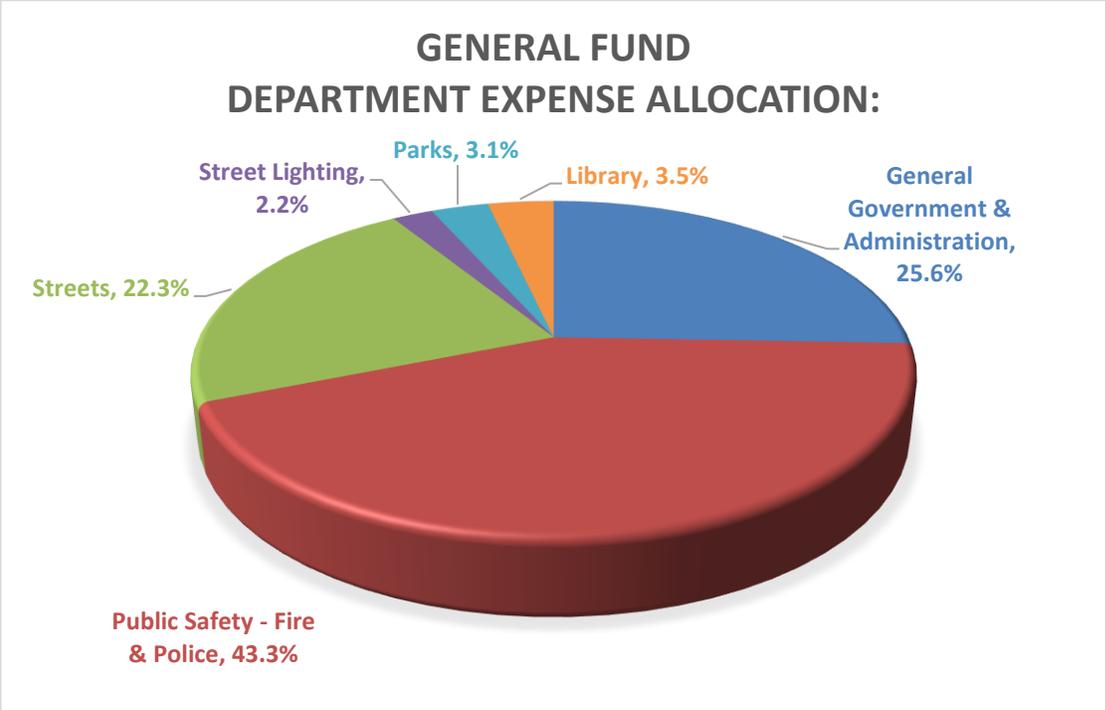
Why do Property taxes vary from year to year? Explaining individual property tax changes from year to year involves a multi-step process and beyond the scope of the City Administrator. Please contact the Beltrami County Assessor for individual evaluations.

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

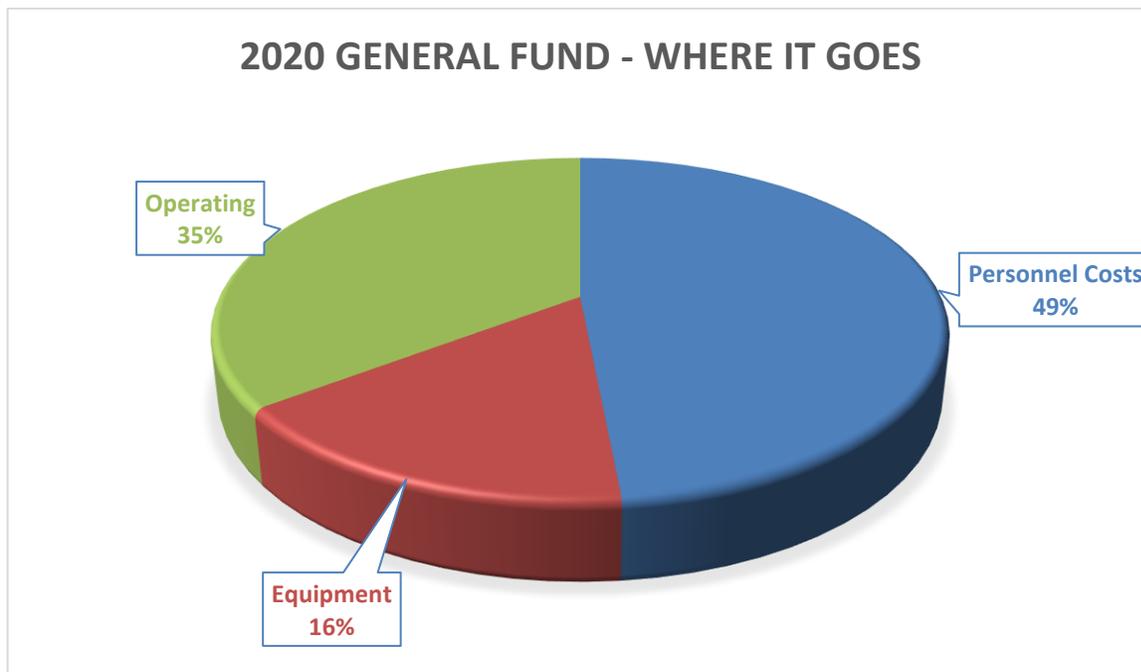
2020 General Fund Expenditures:

Department:	Amount:		
General Government & Administration	\$181,838.00		
Public Safety - Fire & Police	\$308,086.00		
Streets	\$158,722.00		
Street Lighting	\$15,500.00		
Parks	\$21,993.00		
Library	\$25,210.00		
Total:	\$711,349.00		



Where does our 2020 Funding go?

	2020
Personnel Costs	\$344,985.00
Equipment	\$115,050.00
Operating	\$251,314.00



2020 General Fund Expenses - \$70,982 increase:

- Personnel costs – increase of 6.12% or \$19,887
 - PERA Police – Employer Contributions increase .75%
 - Benefits – Health insurance premiums increase 7.5%
 - Salaries – increase 5.7%
- Street Materials – increase of \$24,000 or 67%
- Administration & General Government -
 - City of Blackduck Website & Computer Software – \$5,420
 - 2020 Rental Inspections - \$10,000
 - Blackduck Library building maintenance & technology - \$3,351
- Miscellaneous Operating increases \$8,324



City of Blackduck 2020 General Fund Expenditures

Account	Description	2018 Budget	2019 Budget	2020 Budget
General Government				
E 101-41000-700	Inter Fund Transfer	\$0.00	\$0.00	\$0.00
E 101-41000-721	Transfer to Cemetery Fund	\$2,000.00	\$2,000.00	\$2,000.00
E 101-41000-762	Transfer to Sewer Fund	\$0.00	\$0.00	\$0.00
E 101-41000-782	Intrafund Transfer	\$0.00	\$0.00	\$0.00
		<u>\$2,000.00</u>	<u>\$2,000.00</u>	<u>\$2,000.00</u>
Council				
E 101-41110-101	Full-Time Employees Regular	\$6,500.00	\$6,500.00	\$6,500.00
E 101-41110-121	PERA	\$0.00	\$0.00	\$0.00
E 101-41110-122	FICA	\$650.00	\$650.00	\$550.00
E 101-41110-207	Computer Supplies	\$1,750.00	\$500.00	\$500.00
E 101-41110-208	Training and Instruction	\$500.00	\$500.00	\$2,000.00
E 101-41110-322	Postage	\$0.00	\$0.00	\$0.00
E 101-41110-331	Travel Expenses	\$600.00	\$600.00	\$700.00
E 101-41110-361	General Liability Ins	\$0.00	\$0.00	\$0.00
E 101-41110-433	Dues and Subscriptions	\$100.00	\$100.00	\$150.00
E 101-41110-437	Bad Debt Expense	\$0.00	\$0.00	\$0.00
		<u>\$10,100.00</u>	<u>\$8,850.00</u>	<u>\$10,400.00</u>
City Administration				
E 101-41400-101	Full-Time Employees Regular	\$63,977.42	\$68,281.00	\$73,033.00
E 101-41400-102	Full-Time Employees Overtime	\$0.00	\$0.00	\$0.00
E 101-41400-103	Part-Time Employees	\$0.00	\$0.00	\$0.00
E 101-41400-121	PERA	\$4,798.31	\$5,121.00	\$5,477.00
E 101-41400-122	FICA	\$4,894.27	\$5,223.00	\$5,587.00
E 101-41400-131	Employer Paid Health	\$5,266.77	\$5,727.00	\$6,683.00
E 101-41400-200	Office Supplies (GENERAL)	\$1,000.00	\$1,000.00	\$1,300.00
E 101-41400-207	Computer Supplies	\$1,700.00	\$1,000.00	\$1,000.00
E 101-41400-208	Training and Instruction	\$1,200.00	\$1,500.00	\$1,000.00
E 101-41400-210	Operating Supplies (GENERAL)	\$600.00	\$600.00	\$600.00
E 101-41400-300	Professional Svcs (GENERAL)	\$0.00	\$0.00	\$0.00
E 101-41400-301	Auditing and Acct g Services	\$5,000.00	\$5,000.00	\$6,000.00
E 101-41400-303	Engineering Fees	\$0.00	\$0.00	\$0.00
E 101-41400-304	Legal Fees	\$1,500.00	\$1,500.00	\$1,500.00
E 101-41400-305	Medical Fees	\$0.00	\$0.00	\$0.00
E 101-41400-310	Other Professional Services	\$3,000.00	\$3,000.00	\$5,070.00
E 101-41400-321	Telephone	\$1,800.00	\$2,000.00	\$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	\$400.00	\$200.00
E 101-41400-352	General Notices and Pub Info	\$700.00	\$700.00	\$350.00
E 101-41400-353	Ordinance Publication	\$300.00	\$300.00	\$150.00
E 101-41400-355	Election Expense	\$1,500.00	\$4,000.00	\$2,500.00
E 101-41400-366	Workers Compensation	\$400.00	\$400.00	\$500.00

Account	Description	2018 Budget	2019 Budget	2020 Budget
E 101-41400-367	Unemployment Paid	\$0.00	\$0.00	\$0.00
E 101-41400-432	Uncollectable Checks	\$0.00	\$0.00	\$0.00
E 101-41400-433	Dues and Subscriptions	\$1,500.00	\$2,000.00	\$4,640.00
E 101-41400-437	Bad Debt Expense	\$0.00	\$0.00	\$0.00
E 101-41400-438	Bank Service Charges	\$1,000.00	\$1,000.00	\$1,500.00
E 101-41400-490	Donations to Civic Org s	\$0.00	\$0.00	\$0.00
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	\$2,100.00
E 101-41400-786	State Fire Aid	\$19,000.00	\$19,000.00	\$19,000.00
City Administration		\$125,636.77	\$133,852.00	\$144,440.00
Planning and Zoning				
E 101-41910-101	Full-Time Employees Regular	\$0.00	\$0.00	\$0.00
E 101-41910-102	Full-Time Employees Overtime	\$0.00	\$0.00	\$0.00
E 101-41910-103	Part-Time Employees	\$0.00	\$0.00	\$0.00
E 101-41910-121	PERA	\$0.00	\$0.00	\$0.00
E 101-41910-122	FICA	\$0.00	\$0.00	\$0.00
E 101-41910-126	Medicare	\$0.00	\$0.00	\$0.00
E 101-41910-131	Employer Paid Health	\$0.00	\$0.00	\$0.00
E 101-41910-300	Professional Srvs (GENERAL)	\$2,500.00	\$1,000.00	\$10,000.00
Planning and Zoning		\$2,500.00	\$1,000.00	\$10,000.00
General Govt Buildings/Plant				
E 101-41940-206	Electricity	\$8,000.00	\$8,000.00	\$8,000.00
E 101-41940-210	Operating Supplies (GENERAL)	\$500.00	\$500.00	\$500.00
E 101-41940-211	Cleaning Supplies	\$0.00	\$0.00	\$0.00
E 101-41940-223	Building Repair Supplies	\$400.00	\$400.00	\$400.00
E 101-41940-361	General Liability Ins	\$100.00	\$100.00	\$81.00
E 101-41940-362	Property Ins	\$600.00	\$600.00	\$567.00
E 101-41940-380	Utility Services (GENERAL)	\$450.00	\$450.00	\$450.00
E 101-41940-401	Repairs/Maint Buildings	\$2,000.00	\$2,000.00	\$5,000.00
E 101-41940-520	Buildings and Structures	\$3,500.00	\$0.00	\$0.00
General Govt Buildings/Plant		\$15,550.00	\$12,050.00	\$14,998.00
Police Administration				
E 101-42110-101	Full-Time Employees Regular	\$90,629.41	\$100,696.00	\$106,712.00
E 101-42110-102	Full-Time Employees Overtime	\$1,500.00	\$1,000.00	\$1,155.00
E 101-42110-103	Part-Time Employees	\$5,200.00	\$5,300.00	\$5,300.00
E 101-42110-106	School Resource Officer -	\$0.00	\$0.00	\$0.00
E 101-42110-121	PERA	\$15,767.79	\$18,128.00	\$19,995.00
E 101-42110-122	FICA	\$1,411.31	\$1,551.00	\$1,638.00
E 101-42110-131	Employer Paid Health	\$19,074.48	\$22,003.00	\$23,191.00
E 101-42110-205	Heating Fuel	\$1,000.00	\$1,000.00	\$1,000.00
E 101-42110-206	Electricity	\$2,500.00	\$2,000.00	\$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 (GENERAL)	\$1,000.00	\$1,000.00	\$1,000.00
E 101-42110-212	Motor Fuels	\$8,000.00	\$8,000.00	\$8,000.00
E 101-42110-213	Lubricants and Additives	\$0.00	\$0.00	\$0.00
E 101-42110-222	Tires	\$1,000.00	\$1,000.00	\$1,000.00
E 101-42110-223	Building Repair Supplies	\$0.00	\$0.00	\$0.00
E 101-42110-230	Equipment	\$4,500.00	\$3,500.00	\$3,200.00
E 101-42110-233	Uniforms	\$1,000.00	\$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

Account	Description	2018 Budget	2019 Budget	2020 Budget
E 101-42110-322	Postage	\$50.00	\$50.00	\$50.00
E 101-42110-331	Travel Expenses	\$500.00	\$500.00	\$500.00
E 101-42110-351	Legal Notices Publishing	\$0.00	\$0.00	\$0.00
E 101-42110-361	General Liability Ins	\$4,500.00	\$5,600.00	\$5,664.00
E 101-42110-362	Property Ins	\$1,800.00	\$1,500.00	\$1,411.00
E 101-42110-363	Automotive Ins	\$1,200.00	\$2,050.00	\$1,250.00
E 101-42110-366	Workers Compensation	\$3,100.00	\$3,100.00	\$4,320.00
E 101-42110-401	Repairs/Maint Buildings	\$2,000.00	\$1,000.00	\$1,000.00
E 101-42110-404	Repairs/Maint Machinery/Equip	\$7,000.00	\$5,000.00	\$5,000.00
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	\$550.00	\$500.00	\$800.00
E 101-42110-436	Towing Charges	\$500.00	\$500.00	\$500.00
E 101-42110-437	Bad Debt Expense	\$0.00	\$0.00	\$0.00
E 101-42110-550	Motor Vehicles	\$0.00	\$0.00	\$0.00
E 101-42110-580	Other Equipment	\$0.00	\$0.00	\$0.00
E 101-42110-700	Inter Fund Transfer	\$0.00	\$0.00	\$0.00
E 101-42110-782	Intrafund Transfer	\$0.00	\$0.00	\$0.00
Police Administration		\$188,782.99	\$201,478.00	\$211,686.00

Fire Department

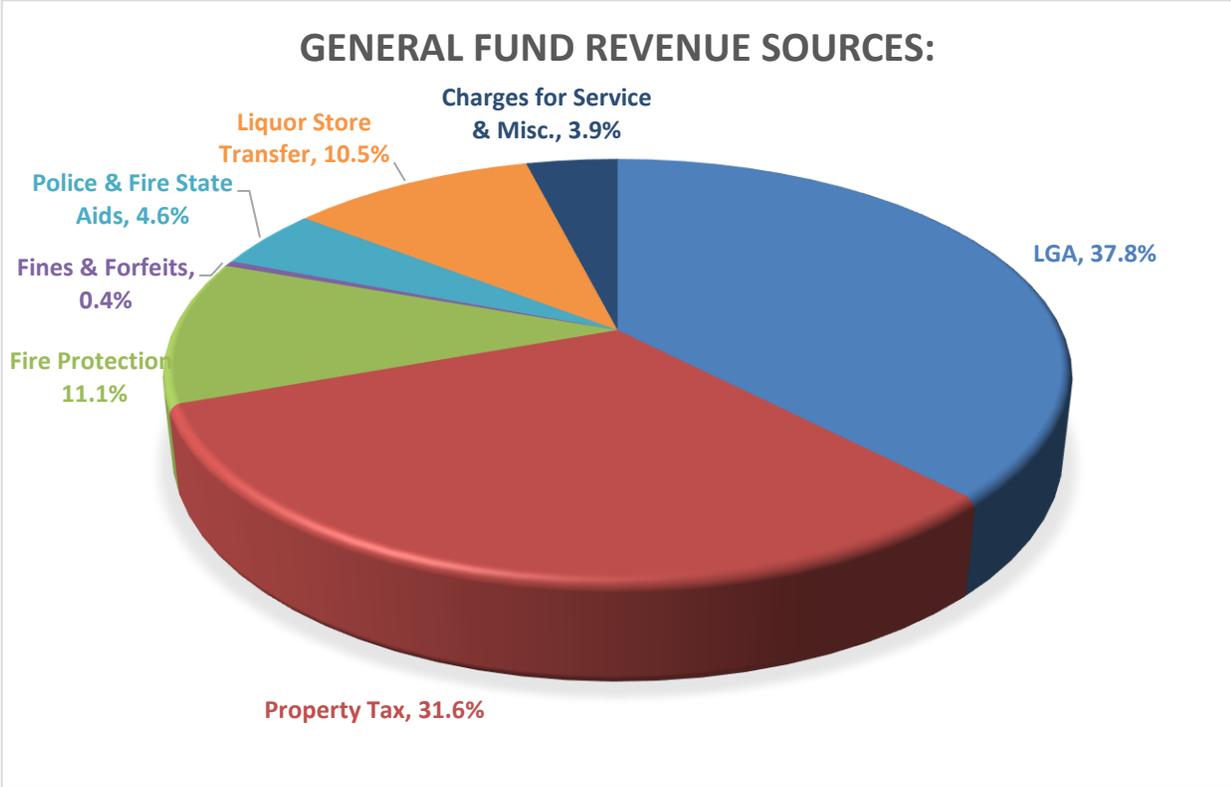
E 101-42200-103	Part-Time Employees	\$13,500.00	\$13,500.00	\$13,500.00
E 101-42200-122	FICA	\$1,200.00	\$1,200.00	\$1,100.00
E 101-42200-124	Fire Pension Contributions	\$0.00	\$0.00	\$0.00
E 101-42200-200	Office Supplies (GENERAL)	\$125.00	\$200.00	\$0.00
E 101-42200-205	Heating Fuel	\$2,000.00	\$2,000.00	\$2,500.00
E 101-42200-206	Electricity	\$5,000.00	\$5,000.00	\$5,000.00
E 101-42200-207	Computer Supplies	\$0.00	\$0.00	\$0.00
E 101-42200-208	Training and Instruction	\$2,000.00	\$2,000.00	\$2,000.00
E 101-42200-210	Operating Supplies (GENERAL)	\$1,000.00	\$1,000.00	\$1,000.00
E 101-42200-211	Cleaning Supplies	\$0.00	\$0.00	\$0.00
E 101-42200-212	Motor Fuels	\$2,000.00	\$2,000.00	\$2,000.00
E 101-42200-221	Equipment Parts	\$1,000.00	\$0.00	\$0.00
E 101-42200-222	Tires	\$0.00	\$0.00	\$0.00
E 101-42200-223	Building Repair Supplies	\$0.00	\$0.00	\$0.00
E 101-42200-233	Uniforms	\$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 101-42200-304	Legal Fees	\$0.00	\$0.00	\$0.00
E 101-42200-305	Medical Fees	\$500.00	\$500.00	\$1,200.00
E 101-42200-307	Management Fees	\$0.00	\$0.00	\$0.00
E 101-42200-310	Other Professional Services	\$0.00	\$0.00	\$0.00
E 101-42200-321	Telephone	\$800.00	\$800.00	\$800.00
E 101-42200-322	Postage	\$100.00	\$100.00	\$100.00
E 101-42200-323	Radio/Communications	\$3,000.00	\$3,250.00	\$3,500.00
E 101-42200-331	Travel Expenses	\$250.00	\$250.00	\$250.00
E 101-42200-351	Legal Notices Publishing	\$0.00	\$0.00	\$0.00
E 101-42200-352	General Notices and Pub Info	\$50.00	\$50.00	\$50.00
E 101-42200-361	General Liability Ins	\$250.00	\$250.00	\$250.00
E 101-42200-362	Property Ins	\$950.00	\$950.00	\$950.00
E 101-42200-363	Automotive Ins	\$2,000.00	\$2,000.00	\$1,300.00
E 101-42200-366	Workers Compensation	\$6,000.00	\$6,000.00	\$6,000.00
E 101-42200-367	Unemployment Paid	\$100.00	\$0.00	\$0.00
E 101-42200-401	Repairs/Maint Buildings	\$3,000.00	\$3,750.00	\$3,750.00
E 101-42200-404	Repairs/Maint Machinery/Equip	\$12,000.00	\$13,000.00	\$12,450.00
E 101-42200-420	Tower Lease	\$500.00	\$500.00	\$500.00

Account	Description	2018 Budget	2019 Budget	2020 Budget
E 101-42200-425	Depreciation	\$0.00	\$0.00	\$0.00
E 101-42200-433	Dues and Subscriptions	\$100.00	\$100.00	\$200.00
E 101-42200-437	Bad Debt Expense	\$0.00	\$0.00	\$0.00
E 101-42200-500	Capital Outlay (GENERAL)	\$0.00	\$0.00	\$0.00
E 101-42200-520	Buildings and Structures	\$750.00	\$0.00	\$0.00
E 101-42200-550	Motor Vehicles	\$0.00	\$0.00	\$0.00
E 101-42200-580	Other Equipment	\$1,000.00	\$1,000.00	\$1,000.00
E 101-42200-701	Transfer to General Fund	\$0.00	\$0.00	\$0.00
E 101-42200-708	Transfer to Fire Dept Reserve	\$30,000.00	\$30,000.00	\$30,000.00
E 101-42200-782	Intrafund Transfer	\$0.00	\$0.00	\$0.00
Fire Department		\$96,175.00	\$96,400.00	\$96,400.00
Hwys, Streets, & Roads				
E 101-43100-101	Full-Time Employees Regular	\$46,682.75	\$46,371.00	\$48,699.00
E 101-43100-102	Full-Time Employees Overtime	\$0.00	\$500.00	\$1,000.00
E 101-43100-103	Part-Time Employees	\$936.00	\$936.00	\$1,008.00
E 101-43100-121	PERA	\$3,501.00	\$3,548.00	\$3,728.00
E 101-43100-122	FICA	\$3,571.00	\$3,619.00	\$3,802.00
E 101-43100-131	Employer Paid Health	\$8,304.33	\$9,124.00	\$9,509.00
E 101-43100-142	Unemployment Benefit	\$0.00	\$0.00	\$0.00
E 101-43100-200	Office Supplies (GENERAL)	\$50.00	\$75.00	\$400.00
E 101-43100-205	Heating Fuel	\$2,000.00	\$1,000.00	\$2,000.00
E 101-43100-206	Electricity	\$4,500.00	\$4,500.00	\$5,300.00
E 101-43100-208	Training and Instruction	\$0.00	\$0.00	\$0.00
E 101-43100-210	Operating Supplies (GENERAL)	\$1,500.00	\$1,500.00	\$1,600.00
E 101-43100-212	Motor Fuels	\$8,500.00	\$8,500.00	\$8,750.00
E 101-43100-213	Lubricants and Additives	\$1,000.00	\$1,000.00	\$1,050.00
E 101-43100-220	Repair/Maint Supply	\$1,500.00	\$2,000.00	\$2,100.00
E 101-43100-221	Equipment Parts	\$500.00	\$0.00	\$750.00
E 101-43100-222	Tires	\$1,200.00	\$1,200.00	\$1,300.00
E 101-43100-223	Building Repair Supplies	\$0.00	\$0.00	\$0.00
E 101-43100-224	Street Maint Materials	\$16,000.00	\$16,000.00	\$40,000.00
E 101-43100-233	Uniforms	\$0.00	\$0.00	\$1,200.00
E 101-43100-240	Small Tools and Minor Equip	\$1,500.00	\$1,500.00	\$1,600.00
E 101-43100-303	Engineering Fees	\$500.00	\$500.00	\$525.00
E 101-43100-310	Other Professional Services	\$0.00	\$0.00	\$0.00
E 101-43100-321	Telephone	\$1,900.00	\$1,900.00	\$2,000.00
E 101-43100-322	Postage	\$100.00	\$100.00	\$100.00
E 101-43100-331	Travel Expenses	\$0.00	\$0.00	\$0.00
E 101-43100-351	Legal Notices Publishing	\$0.00	\$0.00	\$0.00
E 101-43100-361	General Liability Ins	\$250.00	\$250.00	\$245.00
E 101-43100-362	Property Ins	\$900.00	\$900.00	\$896.00
E 101-43100-363	Automotive Ins	\$900.00	\$950.00	\$1,050.00
E 101-43100-366	Workers Compensation	\$3,500.00	\$3,500.00	\$3,410.00
E 101-43100-387	Snow Removal	\$0.00	\$0.00	\$0.00
E 101-43100-400	Repairs & Maint Cont	\$0.00	\$0.00	\$0.00
E 101-43100-401	Repairs/Maint Buildings	\$750.00	\$750.00	\$1,000.00
E 101-43100-404	Repairs/Maint Machinery/Equip	\$5,500.00	\$5,500.00	\$5,700.00
E 101-43100-433	Dues and Subscriptions	\$0.00	\$60.00	\$0.00
E 101-43100-436	Towing Charges	\$0.00	\$0.00	\$0.00
E 101-43100-501	Assessment	\$1,000.00	\$1,300.00	\$1,500.00
E 101-43100-530	Improvements Other Than Bldgs	\$0.00	\$0.00	\$0.00
E 101-43100-550	Motor Vehicles	\$8,500.00	\$8,500.00	\$8,500.00
E 101-43100-580	Other Equipment	\$0.00	\$0.00	\$0.00
E 101-43100-601	Debt Srv Bond Principal	\$0.00	\$0.00	\$0.00
E 101-43100-610	PFA Debt Srv Interest	\$1,515.01	\$0.00	\$0.00

Account	Description	2018 Budget	2019 Budget	2020 Budget
Hwys, Streets, & Roads		\$126,560.09	\$125,583.00	\$158,722.00
Street Lighting				
E 101-43160-206	Electricity	\$13,000.00	\$13,000.00	\$11,000.00
E 101-43160-210	Operating Supplies (GENERAL)	\$5,000.00	\$3,500.00	\$3,500.00
E 101-43160-220	Repair/Maint Supply	\$1,000.00	\$1,000.00	\$1,000.00
Street Lighting		\$19,000.00	\$17,500.00	\$15,500.00
Parks				
E 101-45200-101	Full-Time Employees Regular	\$3,126.00	\$3,096.00	\$3,380.00
E 101-45200-102	Full-Time Employees Overtime	\$0.00	\$100.00	\$300.00
E 101-45200-103	Part-Time Employees	\$1,560.00	\$1,560.00	\$1,680.00
E 101-45200-106	School Resource Officer -	\$0.00	\$0.00	\$0.00
E 101-45200-121	PERA	\$234.00	\$350.00	\$380.00
E 101-45200-122	FICA	\$716.00	\$356.00	\$387.00
E 101-45200-131	Employer Paid Health	\$598.73	\$658.00	\$691.00
E 101-45200-206	Electricity	\$6,000.00	\$5,000.00	\$4,000.00
E 101-45200-208	Training and Instruction	\$0.00	\$0.00	\$0.00
E 101-45200-210	Operating Supplies (GENERAL)	\$900.00	\$900.00	\$900.00
E 101-45200-211	Cleaning Supplies	\$175.00	\$175.00	\$0.00
E 101-45200-212	Motor Fuels	\$1,500.00	\$1,500.00	\$1,550.00
E 101-45200-221	Equipment Parts	\$0.00	\$0.00	\$0.00
E 101-45200-225	Landscaping Materials	\$500.00	\$1,000.00	\$1,000.00
E 101-45200-240	Small Tools and Minor Equip	\$0.00	\$0.00	\$0.00
E 101-45200-305	Medical Fees	\$0.00	\$50.00	\$50.00
E 101-45200-361	General Liability Ins	\$750.00	\$750.00	\$810.00
E 101-45200-362	Property Ins	\$2,500.00	\$2,500.00	\$2,285.00
E 101-45200-366	Workers Compensation	\$300.00	\$300.00	\$430.00
E 101-45200-401	Repairs/Maint Buildings	\$1,000.00	\$1,500.00	\$1,500.00
E 101-45200-430	Miscellaneous (GENERAL)	\$0.00	\$0.00	\$300.00
E 101-45200-433	Dues and Subscriptions	\$0.00	\$0.00	\$0.00
E 101-45200-501	Assessment	\$0.00	\$0.00	\$2,350.00
E 101-45200-530	Improvements Other Than Bldgs	\$0.00	\$0.00	\$0.00
Parks (GENERAL)		\$19,859.73	\$19,795.00	\$21,993.00
Libraries				
E 101-45500-122	FICA	\$0.00	\$0.00	\$0.00
E 101-45500-200	Office Supplies (GENERAL)	\$0.00	\$0.00	\$1,000.00
E 101-45500-206	Electricity	\$2,900.00	\$2,900.00	\$3,500.00
E 101-45500-210	Operating Supplies (GENERAL)	\$300.00	\$300.00	\$310.00
E 101-45500-211	Cleaning Supplies	\$0.00	\$0.00	\$0.00
E 101-45500-223	Building Repair Supplies	\$200.00	\$200.00	\$0.00
E 101-45500-330	Transportation (GENERAL)	\$0.00	\$0.00	\$0.00
E 101-45500-331	Travel Expenses	\$210.00	\$210.00	\$210.00
E 101-45500-361	General Liability Ins	\$100.00	\$100.00	\$81.00
E 101-45500-362	Property Ins	\$750.00	\$750.00	\$776.00
E 101-45500-380	Utility Services (GENERAL)	\$650.00	\$750.00	\$750.00
E 101-45500-401	Repairs/Maint Buildings	\$500.00	\$500.00	\$1,800.00
E 101-45500-404	Repairs/Maint Machinery/Equip	\$0.00	\$0.00	\$0.00
E 101-45500-426	Automation Repair & Replace.	\$289.00	\$289.00	\$289.00
E 101-45500-433	Dues and Subscriptions	\$15,437.00	\$15,860.00	\$16,494.00
Libraries (GENERAL)		\$21,336.00	\$21,859.00	\$25,210.00
		\$627,500.58	\$640,367.00	\$711,349.00

2020 General Fund Revenue Sources:

Fund:	Amount:	
LGA	\$268,858.00	
Property Tax	\$224,964.00	
Fire Protection Contribution	\$78,627.00	
Fines & Forfeits	\$3,000.00	
Police & Fire State Aids	\$33,000.00	
Liquor Store Transfer	\$75,000.00	<i>increase</i>
Charges for Service & Misc.	\$27,900.00	
Total:	\$711,349.00	





CITY OF BLACKDUCK
Revenue Budget for 2020 General Fund

<u>Account</u>	<u>Description</u>	<u>2018 Budget</u>	<u>2019 Budget</u>	<u>2020 Budget</u>
R 101-31000	General Property Taxes	\$170,686.74	\$179,373.00	\$224,964.00
R 101-31030	Mobile Home Tax	\$800.00	\$800.00	\$800.00
R 101-31900	Penalties and Interest Del/Tax	\$1,000.00	\$1,000.00	\$1,000.00
R 101-32000	Licenses and Permits	\$5,000.00	\$5,000.00	\$10,000.00
R 101-32240	Animal Licenses	\$200.00	\$200.00	\$250.00
R 101-33100	Federal Grants and Aids	\$0.00	\$0.00	\$0.00
R 101-33130	CDBG	\$0.00	\$0.00	\$0.00
R 101-33400	State Grants and Aids	\$0.00	\$0.00	\$0.00
R 101-33401	Local Government Aid	\$253,712.00	\$254,282.00	\$268,858.00
R 101-33403	Market Value Credit-MH	\$0.00	\$0.00	\$0.00
R 101-33404	PERA AID	\$1,113.00	\$1,113.00	\$0.00
R 101-33405	Market Value Credit - Real	\$0.00	\$0.00	\$0.00
R 101-33406	Market Value Credit-TIF	\$0.00	\$0.00	\$0.00
R 101-33407	Market Value Credit-AG	\$0.00	\$0.00	\$0.00
R 101-33416	Police Training Reimbursement	\$0.00	\$1,500.00	\$1,500.00
R 101-33423	State Police Aid	\$14,000.00	\$14,000.00	\$14,000.00
R 101-33424	State Fire Aid	\$19,000.00	\$19,000.00	\$19,000.00
R 101-33620	Other County Grants/Aid	\$70.00	\$70.00	\$0.00
R 101-34000	Charges for Services	\$8,000.00	\$8,000.00	\$8,000.00
R 101-34103	Zoning and Subdivision Fees	\$0.00	\$0.00	\$0.00
R 101-34108	Admin Charges to Other Funds	\$0.00	\$0.00	\$0.00
R 101-34110	Sale of Property	\$0.00	\$0.00	\$0.00
R 101-34202	Fire Protection Svcs	\$76,885.00	\$78,979.00	\$78,627.00
R 101-34781	Reservation Fees	\$0.00	\$0.00	\$0.00
R 101-35000	Fines and Forfeits	\$5,000.00	\$5,000.00	\$3,000.00
R 101-35102	Parking Fines	\$0.00	\$0.00	\$100.00
R 101-36100	Special Assessments	\$100.00	\$100.00	\$0.00
R 101-36102	Penalties and Interest	\$0.00	\$0.00	\$0.00
R 101-36200	Miscellaneous Revenues	\$4,000.00	\$4,000.00	\$3,000.00
R 101-36210	Interest Earnings	\$700.00	\$700.00	\$3,000.00
R 101-36220	Other Rents and Royalties	\$0.00	\$0.00	\$0.00
R 101-36230	Contributions and Donations	\$2,000.00	\$2,000.00	\$0.00
R 101-36231	Community Development Grants	\$0.00	\$0.00	\$0.00
R 101-36240	Reimbursements	\$250.00	\$250.00	\$250.00
R 101-39101	Sales of General Fixed Assets	\$0.00	\$0.00	\$0.00
R 101-39200	Interfund Transfer	\$0.00	\$0.00	\$0.00
R 101-39203	Transfer from Other Fund	\$0.00	\$0.00	\$0.00
R 101-39204	Intrafund Transfer	\$0.00	\$0.00	\$0.00
R 101-39269	Transfer from Liquor Fund	\$65,000.00	\$65,000.00	\$75,000.00
R 101-39282	Transfer fm Debt Service Fund	\$0.00	\$0.00	\$0.00
R 101-39300	Proceeds-Gen Long-term Debt	\$0.00	\$0.00	\$0.00
R 101-39330	Inception-Capital Lease Agmt	\$0.00	\$0.00	\$0.00
R 101-39331	Insurance Proceeds	\$0.00	\$0.00	\$0.00
		\$627,516.74	\$640,367.00	\$711,349.00