



Truth in Taxation Public Hearing Blackduck City Hall December 6th, 2021 @ 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 2022 and the proposed budget for the year 2022. This public hearing is held to discuss and seek public comment on the city’s 2021 general fund budget and 2022 property tax levy. The City of Blackduck must certify its final payable 2022 property tax levy to the county auditor no later than December 28th, 2021 (*MN Statute §275.065*).

The following documentation outlines the following:

1. City of Blackduck 2022 Levy
2. LGA payment from the State of Minnesota
3. Tax Base for the City
4. 2022 General Fund expenditures and revenue sources.

The 2022 general fund budget does not balance and it will need an increase in the property tax levy. However, after careful consideration and review of the FAQ’s from the United States Treasury it has been determined that the 2021 American Rescue Act Funds awarded to the City of Blackduck may be eligible to re-hire police officers to pre-pandemic levels. Therefore, the City of Blackduck will budget \$15,000 of the American Rescue Act Funds to the 2022 Police Department budget and \$4,000 for Administrative expenses to the Administration budget. *This will reduce the preliminary levy adopted September 27, 2021 to \$341,160.*

PROPERTY TAXES

| |
|--|
| 2021 Property Taxes |
| \$305,866.00 |
| Proposed 2022 Property Taxes |
| \$341,160.00 |
| (25% = Debt Service & 75% to General Fund) |
| Change from 2021-2022 |
| 10.3% |

This does **NOT** translate to a 10.3% increase for tax payers.

Average home valued at \$100,000 pays \$711/year in City taxes *(increase of \$59)*

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 2022 LGA certified amount.

1. Pre-housing units: the total number of housing units in your city that were constructed before 1940 according to the 2019 Federal Census. *(City of Blackduck Pre-1940 Housing units = 116)*
2. Housing units 1940-1970: is the total number of housing units built between 1940 and 1970. *(City of Blackduck total housing units 1940-1970 is 75)*
3. Total housing units: the total number of all housing units in your city (both vacant and occupied). *(City of Blackduck total housing units is 377)*
4. Household Size: a city’s average household size as reported by the State Demographer and Metropolitan Council. *(City of Blackduck household estimate is 328 for April 1, 2020)*
5. Number of Employees: the average number of annual employees from the quarterly census of employment from the Dept. of Employment & Economic Development. *(City of Blackduck number of employees is 558)*
6. Peak population decline: a city’s population decline (if any) from its highest population in a decennial census from 1970 or later. *(City of Blackduck peak population decline is 0.00%)*
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. *(City of Blackduck sparsity adjustment is 0)*
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. *(City of Blackduck tax effort rate is 0.426315)*
9. City Revenue Need: City revenue need is defined in three separate calculations based on population. *(City of Blackduck population estimate is 845 for April 1, 2020)*
 - 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. (City of Blackduck revenue need is \$630)*
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. *(City of Blackduck unmet need is \$460,634)*
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 \$283,737 for the budget year 2022. This equates to an increase of \$5,203.

| 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | Over 2021 |
|--------------|--------------|--------------|--------------|--------------|--------------|-----------|
| \$245,269.00 | \$253,712.00 | \$254,282.00 | \$268,858.00 | \$278,534.00 | \$283,737.00 | 1.8% |
| | | | | | | |
| | | | | | | |

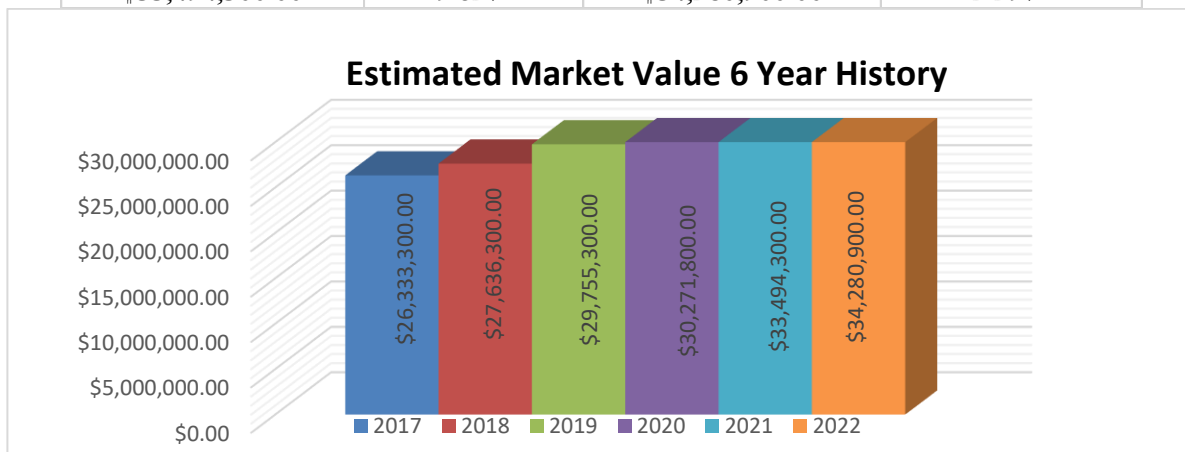
TAX BASE INFORMATION

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 2022” the City of Blackduck EMV has increased marking a steady tread of increased value.

Estimated Market Value History

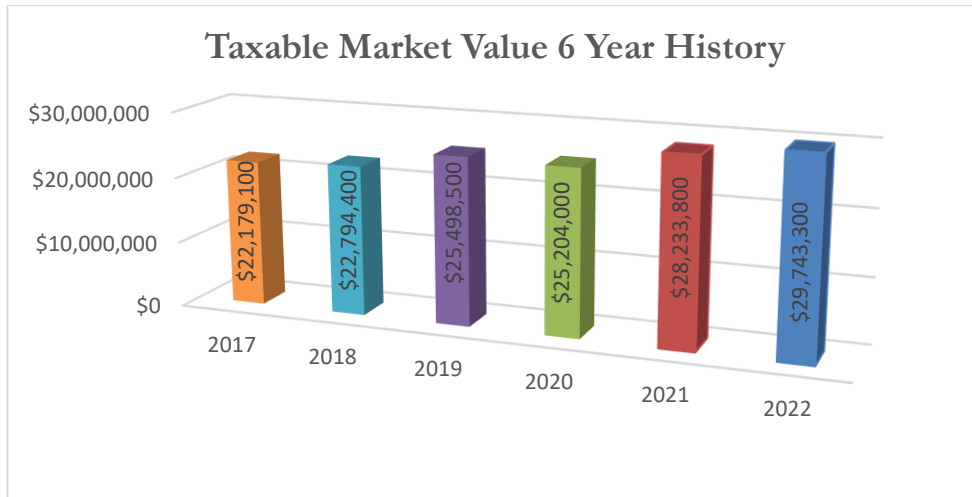
| Pay 2017 EMV 2016 | Percent +/- Over 2015 | Pay 2018 EMV 2017 | Percent +/- Over 2016 |
|----------------------|--------------------------|----------------------|--------------------------|
| \$26,333,300.00 | -1.41% | \$27,636,300.00 | 4.71% |
| Pay 2019 EMV 2018 | Percent +/- Over 2017 | Pay 2020 EMV 2019 | Percent +/- Over 2018 |
| \$29,755,300.00 | 7.12% | \$30,271,800.00 | 1.71% |
| Pay 2021 EMV 2020 | Percent +/- Over 2019 | Pay 2022 EMV 2021 | Percent +/- Over 2020 |
| \$33,494,300.00 | 9.62% | \$34,280,900.00 | 2.29% |



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 2022” the City of Blackduck TMV has increased over 2021. A continued strong market value increase may affect the tax burden to property owners.

Taxable Market Value History

| 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 | 10.6% | \$25,204,000.00 | -1.17% |
| | | | |
| Pay | % +/- | Pay | % +/- |
| 2021 | Over 2020 | 2022 | Over 2021 |
| \$28,233,800.00 | 10.73% | \$29,743,300.00 | 5.08% |



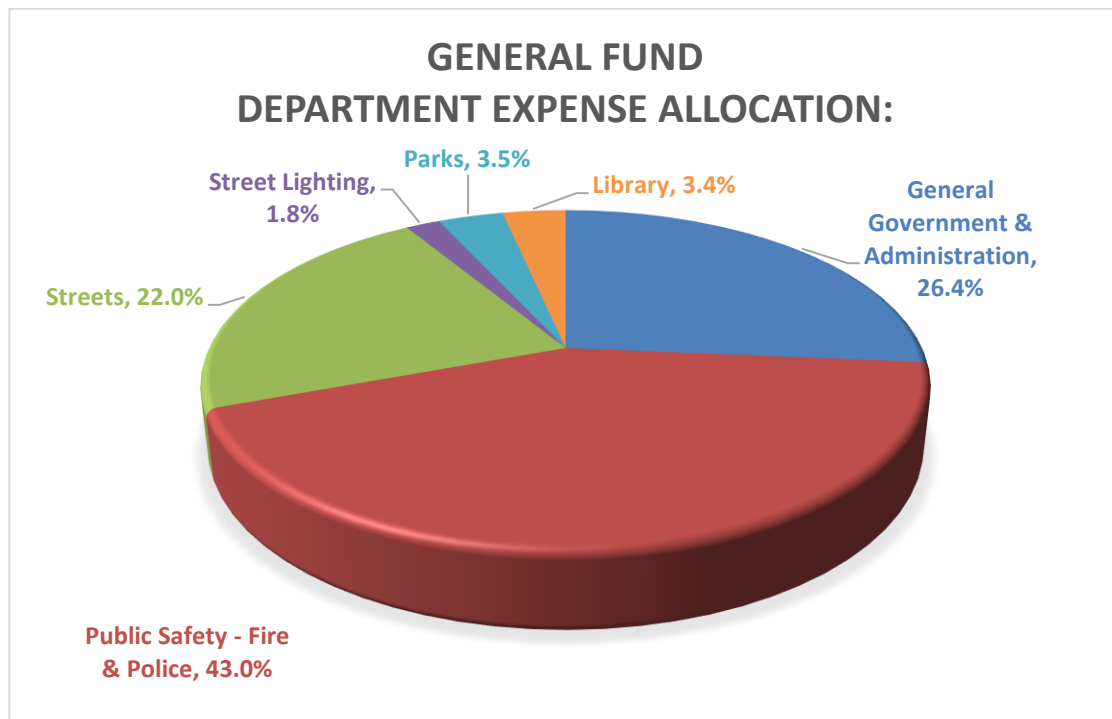
Why do Property taxes vary from year to year? Explaining individual property tax changes from year to year involves a multi-step process and beyond the scope of the City Administrator. Please contact the Beltrami County Assessor for individual evaluations (*Open House held annually in April*).

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

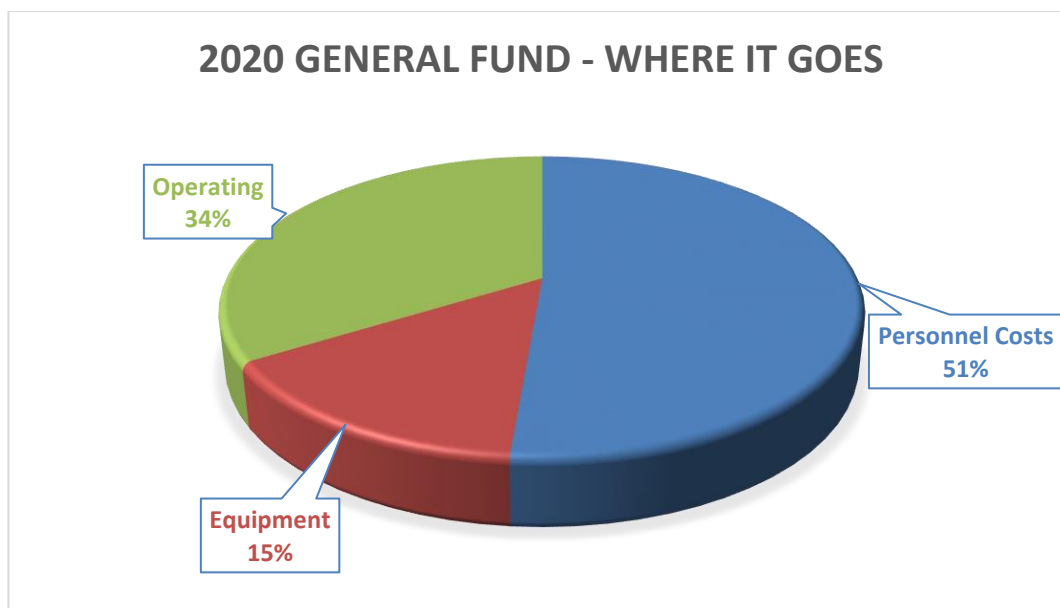
2022 General Fund Expenditures:

| Department: | Amount: | | |
|-------------------------------------|---------------------|--|--|
| Public Safety - Fire & Police | \$332,494.00 | | |
| General Government & Administration | \$203,841.00 | | |
| Streets | \$169,761.00 | | |
| Parks | \$27,110.00 | | |
| Library | \$26,095.00 | | |
| Street Lighting | \$14,000.00 | | |
| Total: | \$773,301.00 | | |
| | | | |
| | | | |



Where does our 2022 Funding go?

| | 2022 |
|-----------------|---------------------|
| Personnel Costs | \$396,983.03 |
| Operating | \$261,301.81 |
| Equipment | \$115,016.16 |
| | \$773,301.00 |



2022 General Fund Budget Expenses - \$59,958 increase:

- ❖ Overall Personnel costs – increase of 9.70% or \$38,516
 - City Council wages increase (*Ordinance Amendment 2021-03 past November 8, 2021*)
 - COLA wage increases to full-time staff
 - No increases to full-time employee healthcare expenses
- ❖ Library funding will improve on the buildings’ lighting in 2022 moving to energy savings LED lighting. (*estimated costs \$3,000*)
- ❖ Wayside Rest Park funding will improve on the park’s restrooms with new fixtures (*estimated costs \$4,000*)
- ❖ City Rental Inspections budgeted for 2022 (*estimated costs \$10,000*).
- ❖ American Rescue Act Funding will support a portion of the 2022 Police Department Budget (*\$15,000*) to rehire to pre-pandemic levels (*Eligible expense US Treasury*).

Blackduck is taking action in 2022 - what to expect:

- ❖ **Downtown Redevelopment Project – Main Street** – Investments by the City of Blackduck and Blackduck Development Corporation will see improvements to the commercial property downtown on Main Street when three (3) commercial buildings are demolished and returned for future development (Summer 2022). This investment will allow for a clean .21 acres space (*estimated land value - \$12,600*) to house new commercial opportunities.
- ❖ **Construction of Public Works/Police Facility** - The City Council will consider in January 2022 to move forward with the construction of a new Public Works/Police Facility after bidding closes. If approved, this facility will house the equipment and staff of both departments and be located west of the city on Industrial Drive. Expenses for the construction bond will be funded partially by property taxes and utility revenue. The property taxes will not increase to the property owners for the new debt as current debt sunsets in 2024 that will take up 70% of the funding. Existing property utilized for departments will be sold and returned to the tax roll (*estimated market value of commercial property - \$138,100*).
- ❖ **Newly Remodeled and Expanded Blackduck Liquor Store** – The addition and remodel to The Pond (Blackduck Liquor Store and Bar) will provide for a larger sales volume for the business providing the City of Blackduck the opportunity to reduce future property taxes to tax payers. Currently, the Blackduck Liquor Store transfers net revenues to the General Fund (\$65,000/annually); the Golf Course Fund (\$10,000/annually); and Lakeview Cemetery (\$2,500/annually) this amount may increase in the coming years.
- ❖ **Blackduck Golf Course and Pine Tree Park** – The City of Blackduck has made major improvements in the past few years on the recreational amenities it provides to the community. Improving equipment for the Golf Course by investing in new golf carts; constructing a new cart shed; and irrigation system improvements have been just a few. The local campground, Pine Tree Park, continues to add/improve on amenities as the need for camping grows. In 2020, Blackduck Beach was opened to the public and a new restroom facility was added in 2021 all from the support of the community through donations. Pine Tree Park made exterior improvements to the restroom and shower building and finished the interior improvements in 2021 through the support of camping revenue and annual Beltrami County Grant.

So What's Next.....

- ✓ **Marketing Campaign for Blackduck** – The City of Blackduck will partner with the Blackduck Chamber of Commerce, Blackduck Development Corp. and the Blackduck School District to fund and launch a marketing campaign to promote the community. The marketing campaign will focus on what the area has to offer new people to relocate to the area, and businesses to build and offer services to the community. The campaign will offer a newly improved website(s); social media; and radio advertising.
- ✓ **Limited DMV** – The City of Blackduck has petitioned the Minnesota Department of Public Safety to provide the services of a limited DMV inside Blackduck City Hall. If approved the staff will provide to the community and surrounding residents and visitors the ability to title transfers of motor vehicles and the benefit of purchasing motor vehicle tabs. This service will generate revenue to the general fund and serve a large regional area. The City will receive formal notification early 2022.
- ✓ **City of Blackduck Sale Tax** – In 2022 the voters of the City of Blackduck will have the opportunity to vote on passing a .5% City Sales Tax. The revenue the sales tax will generate will go directly to improving the City Streets, Utility lines, Walking Path, Parks, and much more. Watch for more in the future.



City of Blackduck

2022 General Fund Expenditures

| General Government | Expense Description | 2020 Budget | 2021 Budget | 2022 Budget |
|---------------------------|---------------------------|-------------------|-------------------|-------------------|
| E 101-41000-721 | Transfer to Cemetery Fund | \$2,000.00 | \$2,000.00 | \$2,000.00 |
| E 101-41000-762 | Transfer to Other Fund | \$0.00 | \$0.00 | \$0.00 |
| General Government | | \$2,000.00 | \$2,000.00 | \$2,000.00 |

| City Council | Expense Description | 2020 Budget | 2021 Budget | 2022 Budget |
|---------------------|-----------------------------|--------------------|--------------------|--------------------|
| E 101-41110-101 | Full-Time Employees Regular | \$6,500.00 | \$6,800.00 | \$10,900.00 |
| E 101-41110-122 | FICA | \$550.00 | \$524.00 | \$834.00 |
| E 101-41110-207 | Computer Supplies | \$500.00 | \$500.00 | \$500.00 |
| E 101-41110-208 | Training and Instruction | \$2,000.00 | \$2,000.00 | \$2,000.00 |
| E 101-41110-331 | Travel Expenses | \$700.00 | \$700.00 | \$700.00 |
| E 101-41110-433 | Dues and Subscriptions | \$150.00 | \$150.00 | \$150.00 |
| City Council | | \$10,400.00 | \$10,674.00 | \$15,084.00 |

| City Administration – City Hall | Expense Description | 2020 Budget | 2021 Budget | 2022 Budget |
|--|------------------------------|---------------------|---------------------|---------------------|
| E 101-41400-101 | Full-Time Employees Regular | \$73,033.00 | \$79,430.00 | \$86,123.10 |
| E 101-41400-121 | PERA | \$5,477.00 | \$5,957.00 | \$6,459.23 |
| E 101-41400-122 | FICA | \$5,587.00 | \$6,076.00 | \$6,588.42 |
| E 101-41400-131 | Employer Paid Health | \$6,683.00 | \$6,688.00 | \$6,691.27 |
| E 101-41400-200 | Office Supplies (GENERAL | \$1,300.00 | \$1,500.00 | \$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 | \$1,000.00 | \$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 | \$6,000.00 | \$6,000.00 | \$6,000.00 |
| E 101-41400-304 | Legal Fees | \$1,500.00 | \$1,800.00 | \$3,500.00 |
| E 101-41400-310 | Other Professional Services | \$5,070.00 | \$5,070.00 | \$5,070.00 |
| E 101-41400-321 | Telephone | \$2,250.00 | \$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 | \$200.00 | \$300.00 | \$300.00 |
| E 101-41400-352 | General Notices and Pub Info | \$350.00 | \$350.00 | \$350.00 |
| E 101-41400-353 | Ordinance Publication | \$150.00 | \$150.00 | \$150.00 |
| E 101-41400-355 | Election Expense | \$2,500.00 | \$2,000.00 | \$2,000.00 |
| E 101-41400-366 | Workers Compensation | \$500.00 | \$500.00 | \$500.00 |
| E 101-41400-433 | Dues and Subscriptions | \$4,640.00 | \$4,640.00 | \$4,640.00 |
| E 101-41400-438 | Bank Service Charges | \$1,500.00 | \$1,500.00 | \$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 | \$2,000.00 | \$2,000.00 |
| E 101-41400-786 | State Fire Aid | \$19,000.00 | \$19,500.00 | \$19,500.00 |
| City Administration - City Hall | | \$144,440.00 | \$152,311.00 | \$160,722.02 |

| <u>General Government Buildings</u> | <u>Expense Description</u> | <u>2020 Budget</u> | <u>2021 Budget</u> | <u>2022 Budget</u> |
|-------------------------------------|----------------------------|------------------------|------------------------|------------------------|
| 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 | \$81.00 | \$83.00 | \$85.00 |
| E 101-41940-362 | Property Ins | \$567.00 | \$584.00 | \$600.00 |
| E 101-41940-380 | Utility Services | \$450.00 | \$450.00 | \$450.00 |
| E 101-41940-401 | Repairs/Maint Buildings | \$5,000.00 | \$5,000.00 | \$5,000.00 |
| General Government Buildings | | \$14,998.00 | \$15,017.00 | \$15,035.00 |

| <u>Police Department</u> | <u>Expense Description</u> | <u>2020 Budget</u> | <u>2021 Budget</u> | <u>2022 Budget</u> |
|--------------------------|-----------------------------|------------------------|------------------------|------------------------|
| E 101-42110-101 | Full-Time Employees Regular | \$106,712.00 | \$115,115.00 | \$121,917.25 |
| E 101-42110-102 | Full-Time Employees | \$1,155.00 | \$1,260.00 | \$1,200.00 |
| E 101-42110-103 | Part-Time Employees | \$5,300.00 | \$5,203.00 | \$5,000.00 |
| E 101-42110-121 | PERA | \$19,995.00 | \$21,519.00 | \$24,579.37 |
| E 101-42110-122 | FICA | \$1,638.00 | \$1,763.00 | \$2,013.56 |
| E 101-42110-131 | Employer Paid Health | \$23,191.00 | \$23,212.00 | \$23,225.64 |
| E 101-42110-205 | Heating Fuel | \$1,000.00 | \$1,000.00 | \$1,200.00 |
| E 101-42110-206 | Electricity | \$2,500.00 | \$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 | \$6,000.00 | \$6,000.00 |
| E 101-42110-222 | Tires | \$1,000.00 | \$1,000.00 | \$1,000.00 |
| E 101-42110-230 | Equipment | \$3,200.00 | \$2,200.00 | \$2,200.00 |
| E 101-42110-233 | Uniforms | \$1,500.00 | \$1,500.00 | \$1,500.00 |
| E 101-42110-310 | Other Professional Services | \$0.00 | \$0.00 | \$1,100.00 |
| E 101-42110-321 | Telephone | \$1,500.00 | \$1,500.00 | \$996.00 |
| 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 | \$5,664.00 | \$5,834.00 | \$6,924.00 |
| E 101-42110-362 | Property Ins | \$1,411.00 | \$1,453.00 | \$1,408.00 |
| E 101-42110-363 | Automotive Ins | \$1,250.00 | \$1,288.00 | \$2,225.00 |
| E 101-42110-366 | Workers Compensation | \$4,320.00 | \$4,450.00 | \$6,500.00 |
| E 101-42110-384 | Refuse/Garbage Disposal | \$0.00 | \$0.00 | \$155.00 |
| E 101-42110-401 | Repairs/Maint Buildings | \$1,000.00 | \$1,000.00 | \$1,100.00 |
| E 101-42110-404 | Repairs/Maint | \$5,000.00 | \$2,500.00 | \$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 | \$800.00 | \$800.00 | \$800.00 |
| E 101-42110-436 | Towing Charges | \$500.00 | \$500.00 | \$500.00 |
| Police Department | | \$211,686.00 | \$216,647.00 | \$231,093.82 |

| <u>Fire Department</u> | <u>Expense Description</u> | <u>2020 Budget</u> | <u>2021 Budget</u> | <u>2022 Budget</u> |
|------------------------|--------------------------------|------------------------|------------------------|------------------------|
| E 101-42200-103 | Part-Time Employees | \$13,500.00 | \$13,500.00 | \$16,000.00 |
| E 101-42200-122 | FICA | \$1,100.00 | \$1,100.00 | \$1,750.00 |
| E 101-42200-124 | Fire Pension Contributions | \$0.00 | \$0.00 | \$0.00 |
| E 101-42200-205 | Heating Fuel | \$2,500.00 | \$2,500.00 | \$2,500.00 |
| E 101-42200-206 | Electricity | \$5,000.00 | \$5,000.00 | \$4,000.00 |
| 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 | \$1,200.00 | \$1,200.00 | \$500.00 |
| 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 | \$3,500.00 | \$3,500.00 | \$4,500.00 |
| E 101-42200-331 | Travel Expenses | \$250.00 | \$250.00 | \$250.00 |
| E 101-42200-361 | General Liability Ins | \$250.00 | \$255.00 | \$250.00 |
| E 101-42200-362 | Property Ins | \$950.00 | \$978.00 | \$1,000.00 |
| E 101-42200-363 | Automotive Ins | \$1,300.00 | \$1,337.00 | \$1,400.00 |
| E 101-42200-366 | Workers Compensation | \$6,000.00 | \$6,180.00 | \$6,200.00 |
| E 101-42200-384 | Refuse/Garbage Disposal | \$0.00 | \$0.00 | \$300.00 |
| E 101-42200-401 | Repairs/Maint Buildings | \$3,750.00 | \$3,750.00 | \$3,750.00 |
| E 101-42200-404 | Repairs/Maint | \$12,450.00 | \$12,250.00 | \$9,400.00 |
| E 101-42200-420 | Tower Lease | \$500.00 | \$500.00 | \$500.00 |
| E 101-42200-433 | Dues and Subscriptions | \$200.00 | \$200.00 | \$200.00 |
| E 101-42200-500 | Capital Outlay | \$0.00 | \$5,000.00 | \$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 | \$101,400.00 | \$101,400.00 |

| <u>Rental Inspections</u> | <u>Expense Description</u> | <u>2020 Budget</u> | <u>2021 Budget</u> | <u>2022 Budget</u> |
|---------------------------|----------------------------|------------------------|------------------------|------------------------|
| E 101-41910-300 | Professional Srvs | \$10,000.00 | \$0.00 | \$11,000.00 |
| Rental Inspections | | \$10,000.00 | \$0.00 | \$11,000.00 |

| <u>Street Lighting</u> | <u>Description of Expense</u> | <u>2020 Budget</u> | <u>2021 Budget</u> | <u>2022 Budget</u> |
|------------------------|-------------------------------|------------------------|------------------------|------------------------|
| E 101-43160-206 | Electricity | \$11,000.00 | \$8,000.00 | \$9,500.00 |
| 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 | | \$15,500.00 | \$12,500.00 | \$14,000.00 |

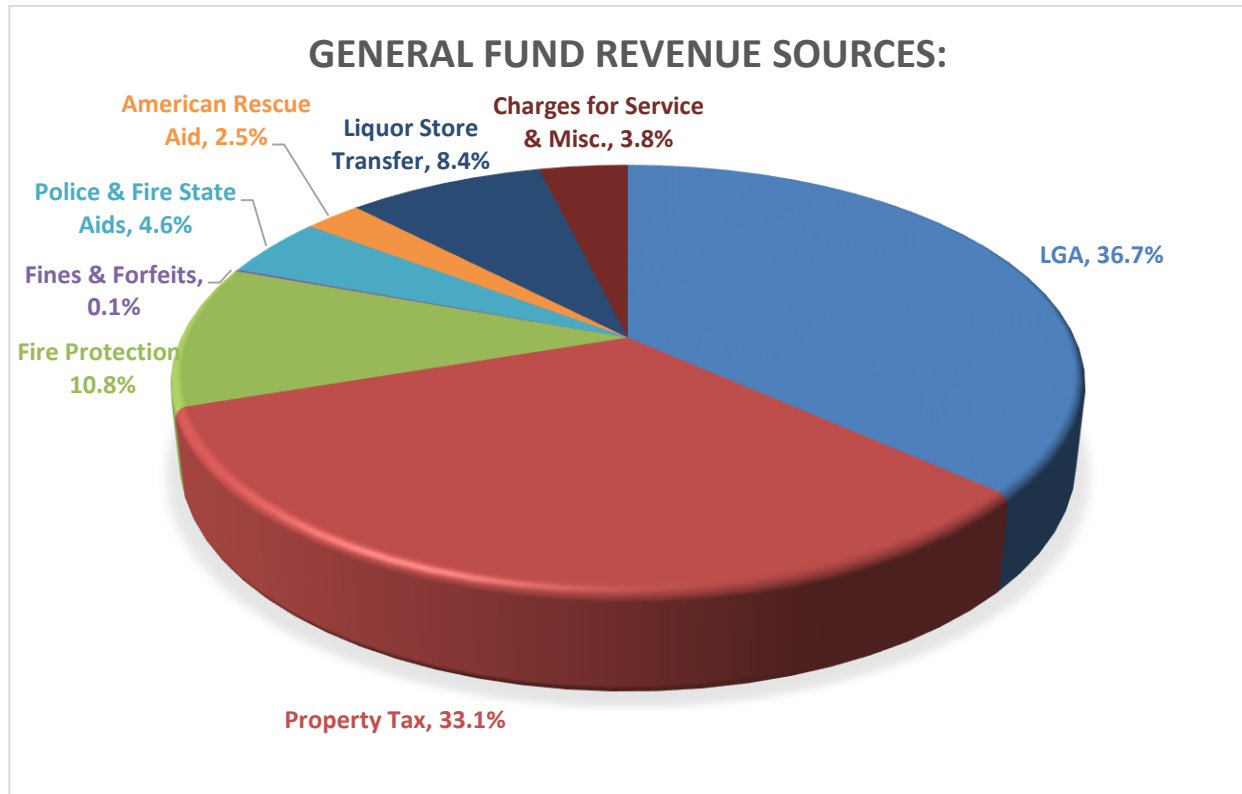
| 2020 | 2021 | 2022 | | |
|------------------------|-----------------------------|--------------|--------------|--------------|
| 2020 | 2021 | 2022 | | |
| Budget | Budget | Budget | | |
| Expense Description | | | | |
| 2020 | 2021 | 2022 | | |
| Budget | Budget | Budget | | |
| Expense Description | | | | |
| E 101-43100-101 | Full-Time Employees Regular | \$48,699.00 | \$51,765.00 | \$54,133.04 |
| E 101-43100-102 | Full-Time Employees | \$1,000.00 | \$1,000.00 | \$1,000.00 |
| E 101-43100-103 | Part-Time Employees | \$1,008.00 | \$1,700.00 | \$1,814.40 |
| E 101-43100-121 | PERA | \$3,728.00 | \$3,958.00 | \$4,191.74 |
| E 101-43100-122 | FICA | \$3,802.00 | \$4,090.00 | \$4,279.98 |
| E 101-43100-131 | Employer Paid Health | \$9,509.00 | \$9,665.00 | \$9,670.29 |
| E 101-43100-200 | Office Supplies (GENERAL) | \$400.00 | \$400.00 | \$400.00 |
| E 101-43100-205 | Heating Fuel | \$2,000.00 | \$2,000.00 | \$2,000.00 |
| E 101-43100-206 | Electricity | \$5,300.00 | \$4,300.00 | \$4,300.00 |
| E 101-43100-210 | Operating Supplies | \$1,600.00 | \$1,600.00 | \$1,600.00 |
| E 101-43100-212 | Motor Fuels | \$8,750.00 | \$8,750.00 | \$8,750.00 |
| E 101-43100-213 | Lubricants and Additives | \$1,050.00 | \$1,050.00 | \$1,500.00 |
| E 101-43100-220 | Repair/Maint Supply | \$2,100.00 | \$2,100.00 | \$2,100.00 |
| E 101-43100-221 | Equipment Parts | \$750.00 | \$750.00 | \$1,000.00 |
| E 101-43100-222 | Tires | \$1,300.00 | \$1,000.00 | \$2,600.00 |
| E 101-43100-224 | Street Maint Materials | \$40,000.00 | \$20,000.00 | \$20,000.00 |
| E 101-43100-233 | Uniforms | \$1,200.00 | \$1,200.00 | \$1,200.00 |
| E 101-43100-235 | Personal Protective | \$0.00 | \$1,600.00 | \$1,600.00 |
| E 101-43100-240 | Small Tools and Minor Equip | \$1,600.00 | \$525.00 | \$1,050.00 |
| E 101-43100-303 | Engineering Fees | \$525.00 | \$0.00 | \$0.00 |
| E 101-43100-310 | Other Professional Services | \$0.00 | \$2,000.00 | \$2,000.00 |
| E 101-43100-321 | Telephone | \$2,000.00 | \$100.00 | \$600.00 |
| E 101-43100-322 | Postage | \$100.00 | \$0.00 | \$0.00 |
| E 101-43100-361 | General Liability Ins | \$245.00 | \$252.00 | \$292.00 |
| E 101-43100-362 | Property Ins | \$896.00 | \$923.00 | \$1,850.00 |
| E 101-43100-363 | Automotive Ins | \$1,050.00 | \$1,081.00 | \$2,225.00 |
| E 101-43100-366 | Workers Compensation | \$3,410.00 | \$3,512.00 | \$4,051.00 |
| E 101-43100-384 | Refuse/Garbage Disposal | \$0.00 | \$0.00 | \$388.00 |
| E 101-43100-401 | Repairs/Maint Buildings | \$1,000.00 | \$1,000.00 | \$1,000.00 |
| E 101-43100-404 | Repairs/Maint | \$5,700.00 | \$5,700.00 | \$5,700.00 |
| E 101-43100-501 | Assessment | \$1,500.00 | \$1,500.00 | \$0.00 |
| E 101-43100-550 | Motor Vehicles | \$8,500.00 | \$10,000.00 | \$14,237.58 |
| E 101-43100-580 | Other Equipment | \$0.00 | \$14,229.00 | \$14,228.58 |
| Hwys, Streets, & Roads | | \$158,722.00 | \$157,750.00 | \$169,761.61 |

| | | 2020 | 2021 | 2022 |
|--------------------------|-----------------------------|--------------------|--------------------|--------------------|
| <u>Wayside Rest Park</u> | <u>Expense Description</u> | <u>Budget</u> | <u>Budget</u> | <u>Budget</u> |
| E 101-45200-101 | Full-Time Employees Regular | \$3,380.00 | \$3,519.00 | \$3,643.24 |
| E 101-45200-102 | Full-Time Employees | \$300.00 | \$300.00 | \$350.00 |
| E 101-45200-103 | Part-Time Employees | \$1,680.00 | \$2,832.00 | \$2,928.00 |
| E 101-45200-121 | PERA | \$380.00 | \$390.00 | \$492.84 |
| E 101-45200-122 | FICA | \$387.00 | \$486.00 | \$502.70 |
| E 101-45200-131 | Employer Paid Health | \$691.00 | \$695.00 | \$694.96 |
| E 101-45200-206 | Electricity | \$4,000.00 | \$2,000.00 | \$2,000.00 |
| E 101-45200-210 | Operating Supplies | \$900.00 | \$900.00 | \$900.00 |
| E 101-45200-212 | Motor Fuels | \$1,550.00 | \$1,550.00 | \$1,550.00 |
| E 101-45200-225 | Landscaping Materials | \$1,000.00 | \$1,000.00 | \$2,000.00 |
| E 101-45200-305 | Medical Fees | \$50.00 | \$50.00 | \$50.00 |
| E 101-45200-361 | General Liability Ins | \$810.00 | \$834.00 | \$972.00 |
| E 101-45200-362 | Property Ins | \$2,285.00 | \$2,354.00 | \$3,014.00 |
| E 101-45200-366 | Workers Compensation | \$430.00 | \$443.00 | \$1,352.00 |
| E 101-45200-401 | Repairs/Maint Buildings | \$1,500.00 | \$1,500.00 | \$4,000.00 |
| E 101-45200-430 | Miscellaneous | \$300.00 | \$300.00 | \$300.00 |
| E 101-45200-501 | Assessment | \$2,350.00 | \$2,350.00 | \$2,360.00 |
| <u>Wayside Rest Park</u> | | <u>\$21,993.00</u> | <u>\$21,503.00</u> | <u>\$27,109.74</u> |

| | | 2020 | 2021 | 2022 |
|-----------------|------------------------------|---------------------|---------------------|---------------------|
| <u>Library</u> | <u>Expense Description</u> | <u>Budget</u> | <u>Budget</u> | <u>Budget</u> |
| E 101-45500-206 | Electricity | \$3,500.00 | \$3,500.00 | \$3,500.00 |
| E 101-45500-210 | Operating Supplies | \$310.00 | \$310.00 | \$400.00 |
| E 101-45500-331 | Travel Expenses | \$210.00 | \$210.00 | \$210.00 |
| E 101-45500-361 | General Liability Ins | \$81.00 | \$83.00 | \$85.00 |
| E 101-45500-362 | Property Ins | \$776.00 | \$799.00 | \$800.00 |
| E 101-45500-380 | Utility Services | \$750.00 | \$750.00 | \$750.00 |
| E 101-45500-401 | Repairs/Maint Buildings | \$1,800.00 | \$1,931.00 | \$4,000.00 |
| E 101-45500-426 | Automation Repair & Replace. | \$289.00 | \$350.00 | \$350.00 |
| E 101-45500-433 | Dues and Subscriptions | \$16,494.00 | \$15,608.00 | \$16,000.00 |
| <u>Library</u> | | <u>\$25,210.00</u> | <u>\$23,541.00</u> | <u>\$26,095.00</u> |
| | | \$711,349.00 | \$713,343.00 | \$773,301.19 |

2022 General Fund Revenue Sources:

| Fund: | Amount: |
|------------------------------|---------------------|
| LGA | \$283,737.00 |
| Property Tax | \$256,009.00 |
| Fire Protection Contribution | \$83,655.00 |
| Liquor Store Transfer | \$65,000.00 |
| Police & Fire State Aids | \$35,500.00 |
| Charges for Service & Misc. | \$29,300.00 |
| American Resuce Aid | \$19,000.00 |
| Fines & Forfeits | \$1,100.00 |
| Total: | \$773,301.00 |





CITY OF BLACKDUCK
Revenue Budget for 2022 General Fund

| GENERAL FUND | Account Descr | 2020 Budget | 2021 Budget | 2022 Budget |
|---------------------|--------------------------------|---------------------|---------------------|---------------------|
| R 101-31000 | General Property Taxes | \$224,964.00 | \$230,148.00 | \$256,009.00 |
| R 101-31030 | Mobile Home Tax | \$800.00 | \$800.00 | \$800.00 |
| R 101-31900 | Penalties and Interest Del.Tax | \$1,000.00 | \$1,500.00 | \$1,500.00 |
| R 101-32000 | Licenses and Permits | \$10,000.00 | \$3,500.00 | \$14,500.00 |
| R 101-32240 | Animal Licenses | \$250.00 | \$250.00 | \$250.00 |
| R 101-33100 | Federal Grants and Aids | \$0.00 | \$0.00 | \$19,000.00 |
| R 101-33401 | Local Government Aid | \$269,305.00 | \$278,534.00 | \$283,737.00 |
| R 101-33416 | Police Training Reimbursement | \$1,500.00 | \$1,500.00 | \$1,500.00 |
| R 101-33423 | State Police Aid | \$14,000.00 | \$15,000.00 | \$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 | \$78,627.00 | \$83,761.00 | \$83,655.00 |
| R 101-35000 | Fines and Forfeits | \$3,000.00 | \$1,500.00 | \$1,000.00 |
| R 101-35102 | Parking Fines | \$100.00 | \$100.00 | \$100.00 |
| R 101-36200 | Miscellaneous Revenues | \$3,000.00 | \$2,000.00 | \$2,000.00 |
| R 101-36210 | Interest Earnings | \$3,000.00 | \$2,500.00 | \$2,000.00 |
| R 101-36240 | Reimbursements | \$250.00 | \$250.00 | \$250.00 |
| R 101-39269 | Transfer from Liquor Fund | \$75,000.00 | \$65,000.00 | \$65,000.00 |
| GENERAL FUND | | \$711,796.00 | \$713,343.00 | \$773,301.00 |