



Truth in Taxation Public Hearing Blackduck City Hall December 9th, 2024 @ 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 2025 and the proposed budget for the year 2025. This public hearing is held to discuss and seek public comment on the city's 2024 general fund budget and 2025 property tax levy. The City of Blackduck must certify its final payable 2025 property tax levy to the county auditor no later than December 28th, 2024 (*MN Statute §275.065*).

The following documentation outlines the following:

1. City of Blackduck 2025 Levy
2. LGA payment from the State of Minnesota
3. Tax Base for the City
4. 2025 General Fund expenditures and revenue sources.

The 2025 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 \$430,981.00.

PROPERTY TAXES

2024 Property Taxes
\$405,703.00
Proposed 2025 Property Taxes
\$430,981.00
(15% = Debt Service & 85% to General Fund)
Change from 2024-2025
6.2%

This does **NOT** translate to a 6.0% increase for all tax payers.

Average home valued at \$100,000 (*with full homestead exclusion*)

pays \$599/year in City taxes (*decrease of \$60*)

2025 Homestead exclusion rules change updating the home value range to \$95,000 - \$517,000 with a max exclusion of \$38,000

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. For aids payable in 2025, the calculation of formula aid (aid increase) was the unmet need in the current year less the certified aid in the previous year multiplied by the aid gap percentage. For aids payable in 2025 and thereafter, the total aid for a city must not be less than the amount it was certified to receive in the previous year minus the lesser of \$10 multiplied by its population, or 5% of its net levy in the year prior to the aid distribution. The following is an explanation of the variables used to calculate the city’s 2025 LG certified amount certified on July 31, 2024.

1. Transformed Population: Transformed population is equal to the logarithm to the base 10 of the population. It is used in the need factor formula for small cities. *(City of Blackduck transformed population = 2.93)*
2. Pre-1940 housing units: this is the total number of housing units in Blackduck that were constructed before 1940 according to the 2022 Federal Census. It is used in the need factor formulas for medium and large cities. *(City of Blackduck Pre-1940 Housing units = 63)*
3. Peak Population decline: this is the decline (if any) of the City of Blackduck population from its highest population in a decennial census from 1970 or later. *(City of Blackduck peak population decline = .12%)*
4. Commercial Industrial Utility (CUI) percentage: the commercial industrial utility percentage is the share of the City of Blackduck’s tax base classified as class 3 property and is used as a need factor in the formula for medium and large cities. *(City of Blackduck CUI = 21.350442%)*
5. Population age 65 and over (City Age Index): the City age index is the share of the City of Blackduck’s population aged 65 and older. It is used in the need factor population for large cities. *(City of Blackduck Age Index = 23.7)*
6. Tax Effort Rate: This is 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 = .376778)*
7. City Revenue Need: City revenue need is defined in three separate calculations based on population. *(City of Blackduck population estimate is 843 for April 1, 2022)*
 - a. Small Cities: The formula for cities with a population less than 2,500 is:
 - i. $196.487 + (220.877 \times 2.93)$ *(City of Blackduck revenue need is \$842.85)*
8. 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 \$549,949)*
9. 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 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 \$323,855.00 for the budget year 2025. This equates to an increase of \$410.

2020	2021	2022	2023	2024	2025	Over 2024
\$268,858.00	\$278,534.00	\$283,737.00	\$290,392.00	\$323,445.00	\$323,855.00	0.1%

TAX BASE INFORMATION – what affects my taxes?

Estimated Market Value -

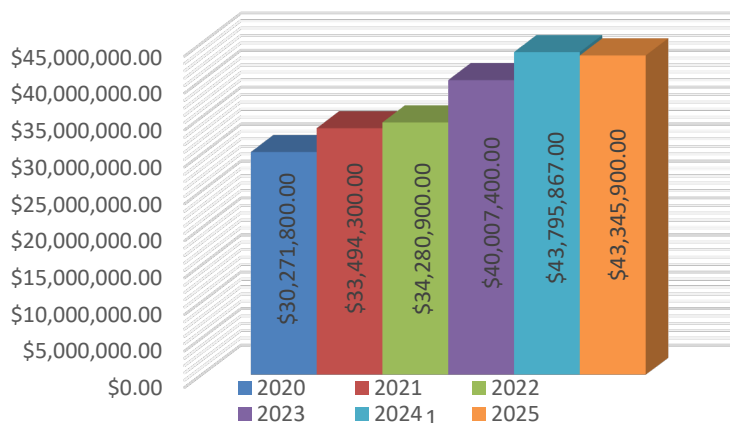
The property tax system is a continuous cycle, but it effectively begins with the estimation of property *market values* by local assessors. Assessors attempt to determine the approximate selling price of each parcel of property based on the current market conditions. Along with the market value determination, 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 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 2025” the City of Blackduck EMV has decreased due to recent valuation of Blackduck area apartment buildings.

Estimated Market Value History

Pay 2020	Percent +/-	Pay 2021	Percent +/-
EMV 2019	Over 2017	EMV 2020	Over 2018
\$30,271,800.00	-1.41%	\$33,494,300.00	9.62%
Pay 2022	Percent +/-	Pay 2023	Percent +/-
EMV 2021	Over 2019	EMV 2022	Over 2020
\$34,280,900.00	2.29%	\$40,007,400.00	14.31%
Pay 2024	Percent +/-	Pay 2025	Percent +/-
EMV 2023	Over 2021	EMV 2024	Over 2022
\$43,795,867.00	8.65%	\$43,345,900.00	-1.04%

Estimated Market Value 6 Year History



Net Tax Capacity -

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. Below is a review of how the net tax capacity of the city may affect an individual’s tax burden:

2025 Property Tax and 5-year Comparison						
	2020	2021	2022	2023	2024	2025 - Proposed
Net Tax Capacity	\$301,958.00	\$336,639.00	\$344,156.00	\$407,306.00	\$452,212.00	\$448,979.00
Levy Amount	\$224,964.00	\$230,148.00	\$256,009.00	\$318,564.00	\$345,187.00	\$376,346.00
Total Debt Amount	\$78,444.00	\$75,718.00	\$85,150.00	\$55,377.00	\$60,517.00	\$54,636.00
Mill Rate	100.00%	91.00%	99.00%	92.00%	90.00%	96.00%
Sample Tax	\$721.00	\$652.00	\$711.00	\$659.00	\$644.00	\$599.00

Taxable Market Value -

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 2025” the City of Blackduck TMV has decreased compared to 2024. A weaker market value may affect the tax burden to property owners.

Taxable Market Value History

Pay	% +/-	Pay	% +/-
2020	Over 2018	2021	Over 2019
\$25,204,000.00	0.7%	\$28,233,800.00	10.7%
Pay	% +/-	Pay	% +/-
2022	Over 2020	2023	Over 2021
\$29,743,300.00	5.1%	\$35,340,589.00	15.84%
Pay	% +/-	Pay	% +/-
2024	Over 2022	2025	Over 2023
\$39,933,131.00	11.50%	\$37,437,559.00	-6.67%

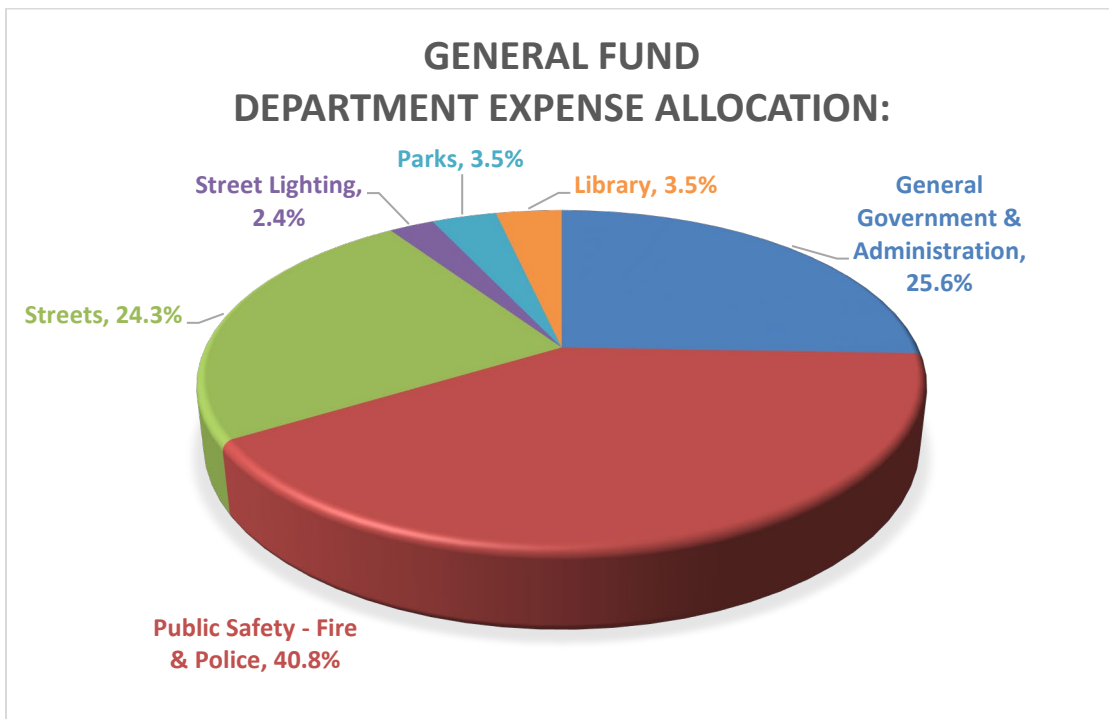
Why do Property taxes vary from year to year? Explaining individual property tax changes from year to year involves a multi-step process and beyond the scope of the City Administrator. Please contact the Beltrami County Assessor for individual evaluations (*Open House held annually in April*).

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
4. Constant Changes to the City of Blackduck Net Tax Capacity

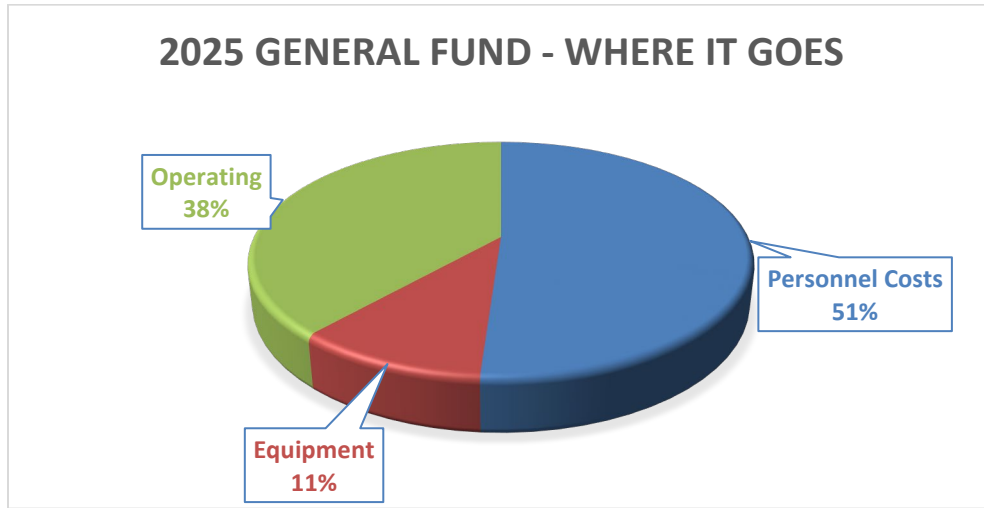
2025 General Fund Expenditures:

Department:	Amount:		
Public Safety - Fire & Police	\$406,700.00		
General Government & Administration	\$254,918.00		
Streets	\$242,145.00		
Parks	\$34,696.00		
Library	\$35,124.00		
Street Lighting	\$24,000.00		
Total:	\$997,583.00		



Where does our 2025 Funding go?

	2025
Personnel Costs	\$508,737.00
Operating	\$382,015.00
Equipment	\$104,791.00
	\$995,543.00



2025 General Fund Budget Expenses - \$76,552 increase:

- ❖ Overall Personnel costs – increase of 9.93% or \$50,497
- ❖ Overall Operating costs – increase of 8.07% or \$30,842
 - Fire Uniforms – continue to equip all new volunteers to new turn-out gear and faze out old
 - License Center Budget – department budget increased operating for traffic flow.
 - Street Materials – increased for Small Cities Street Assistance Aid - \$21,871
 - Planning – decrease in budget for odd year of rental inspections -
- ❖ Overall Equipment costs – decrease of -6.51% or -\$6,825

What did we accomplish in 2024 and what is to come in 2025?

- ❖ The City Continues Efforts to Improve Efficiencies and Update Facilities & Equipment
 - ✓ Public Works Equipment improves Efficiencies – Public Works Trades in a single piece of CAT equipment that combines the services of a backhoe and a loader for TWO pieces that can be used independently. Greatly improving the efficiency of the department allowing holes to be dug by an Excavator and loads of dirt or snow to be scooped by a Loader.
 - ✓ Blackduck Library Facility – The Council continue to works with the Library Board and Kitchigami to resolve deficiencies with the existing Library. Settling on renovating the existing facility to provide a private meeting space, more square footage for books; and renovating the restrooms will be a goal for 2025 with the research and study of the building now completed.
 - ✓ Adult-Use Cannabis Business Preparation – In 2025, the Minnesota Office of Cannabis Management will begin issuing licenses to sell Cannabis to the public and Blackduck will be ready. The City Council, Planning Commission, Beltrami County, and School Board have all worked together to allow licensing in Blackduck and oversight for our small City. City Ordinance adopted to regulate the businesses and Beltrami County will take the oversight and licensing burden off City staff while regulating where Cannabis Businesses may operate.
 - ✓ Miller McDonald says Goodbye after 40 years – The City Independent Auditing Company, Miller McDonald severed services with the City after being the auditors since 1984. City Council welcomes new services from Clifton Larson Allen Consultants a nationwide consulting and auditing firm.
 - ✓ Local Option Sales Tax goes to the Voters – After three General Elections and several attempts to provide revenue from a 0.5% sales tax towards regionally significant projects in Blackduck the Voters have spoken. On April 1, 2025, the sales tax WILL, increase to 8.5% in the City and be collected to support renovations to the Blackduck Library.
 - ✓ Blackduck Police Department gets a new ride – It took several months to arrive and get equipped but the 2024 Dodge Durango Blackduck PD Squad took its first ride on Blackduck Streets in early summer. This new fully equipped squad provides everything the department needs and the old 2014 squad has been decommissioned.
 - ✓ Restoration of the Historic Black Duck & Lions Duck Statues – The City continues its efforts to provide the enjoyment of taking selfies with our wonderful Duck Statues. After fundraising last winter the Historic Duck got many cracks repaired and fresh coat of paint on his wings and beak this summer. Plans to restore and update the Lions Duck will come in 2025.
 - ✓ Blackduck City Hall stays Downtown – In the City’s efforts to keep City Hall in the heart of downtown, the City Council agreed to restore and repair the deficiencies on the building. Efforts to gain funding through USDA and Beltrami Electric Cooperative will provide a new roof to the building, remove the aging Parapet, replace windows and relocate electrical services. Plans for renovations anticipated in 2026.
 - ✓ Recycling Services Get an Upgrade – In efforts to improve the recycling facilities in town, Beltrami County Waste Management and the City entered into an agreement to provide a compactor on public property for the community. This update removed the older bins and provided a screened alternative.
 - ✓ Partnerships Begin but don’t End with Blackduck Coop AG Services – After 2 1/2 years of working with the MN Rail bank Authority the completion of conveyance of land to Blackduck Coop to provide a new fertilizer plant for the area completed in 2024. Now the building begins!
 - ✓ Lead Service Line Inventory Completes – Mandated by the Federal Government the City Engineering Company, Widseth completed an inventory of the City service lines and of the 289 lines inventoried less than 1% need replacement.
 - ✓ Rental Licensing Ordinance Updates – In efforts to increase accountability to the rental properties within the City of Blackduck, amendments to the City Rental Ordinance require managers of properties to be within a 50-mile radius of Blackduck.

City of Blackduck – General Fund Expenditures – 2023-2025

General Government	Expense Description	2023 Budget	2024 Budget	2025 Budget
E 101-41000-721	Transfer to Cemetery Fund	\$2,000.00	\$2,000.00	\$2,000.00
		\$2,000.00	\$2,000.00	\$2,000.00

City Council	Expense Description	2023 Budget	2024 Budget	2025 Budget
E 101-41110-101	Full-Time Employees Regular	\$10,900.00	\$11,000.00	\$11,000.00
E 101-41110-122	FICA	\$834.00	\$850.00	\$850.00
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	\$1,000.00	\$1,500.00	\$1,500.00
E 101-41110-433	Dues and Subscriptions	\$150.00	\$600.00	\$600.00
		\$15,384.00	\$16,450.00	\$16,450.00

City Administration	Expense Description	2023 Budget	2024 Budget	2025 Budget
E 101-41400-101	Full-Time Employees Regular	\$86,866.96	\$93,246.56	\$104,295.19
E 101-41400-102	Full-Time Employees	\$0.00	\$502.00	\$500.00
E 101-41400-121	PERA	\$6,515.02	\$6,993.61	\$7,822.14
E 101-41400-122	FICA	\$6,645.32	\$7,133.36	\$7,978.58
E 101-41400-131	Employer Paid Health	\$6,422.50	\$6,837.89	\$10,657.16
E 101-41400-200	Office Supplies (GENERAL)	\$1,500.00	\$2,000.00	\$2,000.00
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	\$1,500.00	\$1,000.00
E 101-41400-210	Operating Supplies	\$1,200.00	\$490.00	\$500.00
E 101-41400-301	Auditing and Acct g Services	\$6,500.00	\$6,500.00	\$7,000.00
E 101-41400-304	Legal Fees	\$3,500.00	\$6,000.00	\$6,000.00
E 101-41400-310	Other Professional Services	\$7,700.00	\$7,700.00	\$4,531.00
E 101-41400-311	Website Development &	\$948.00	\$948.00	\$948.00
E 101-41400-321	Telephone	\$4,450.00	\$4,422.84	\$4,668.84
E 101-41400-322	Postage	\$750.00	\$1,000.00	\$1,000.00
E 101-41400-327	Internet Access	\$1,140.00	\$1,140.00	\$1,140.00
E 101-41400-331	Travel Expenses	\$2,000.00	\$1,500.00	\$500.00
E 101-41400-351	Legal Notices Publishing	\$300.00	\$400.00	\$400.00
E 101-41400-352	General Notices and Pub Info	\$350.00	\$350.00	\$300.00
E 101-41400-353	Ordinance Publication	\$150.00	\$150.00	\$150.00
E 101-41400-355	Election Expense	\$1,500.00	\$2,500.00	\$1,000.00
E 101-41400-366	Workers Compensation	\$595.00	\$863.00	\$854.44
E 101-41400-384	Refuse/Garbage Disposal	\$155.00	\$200.00	\$200.00
E 101-41400-432	Uncollectable Checks	\$0.00	\$0.00	\$50.00
E 101-41400-433	Dues and Subscriptions	\$6,344.00	\$7,095.00	\$4,808.00
E 101-41400-437	Bad Debt Expense	\$0.00	\$0.00	\$250.00
E 101-41400-438	Bank Service Charges	\$500.00	\$750.00	\$750.00
E 101-41400-570	Office Equip and Furnishings	\$500.00	\$0.00	\$0.00
E 101-41400-603	Short-Term Debt Principal	\$2,088.00	\$988.80	\$2,064.00
E 101-41400-786	State Fire Aid	\$19,500.00	\$19,500.00	\$19,500.00
		\$170,119.80	\$181,711.06	\$191,867.35

City of Blackduck – General Fund Expenditures – 2023-2025

Police Department	Expense Description	2023 Budget	2024 Budget	2025 Budget
E 101-42110-101	Full-Time Employees Regular	\$118,945.00	\$114,552.70	\$125,804.00
E 101-42110-102	Full-Time Employees	\$1,350.00	\$1,500.00	\$1,500.00
E 101-42110-103	Part-Time Employees	\$5,483.00	\$21,151.00	\$22,786.00
E 101-42110-121	PERA	\$22,153.00	\$24,273.94	\$26,557.00
E 101-42110-122	FICA	\$1,824.00	\$1,988.54	\$2,175.00
E 101-42110-131	Employer Paid Health	\$31,802.28	\$33,812.92	\$35,252.80
E 101-42110-205	Heating Fuel	\$2,000.00	\$2,000.00	\$2,000.00
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	\$1,500.00
E 101-42110-212	Motor Fuels	\$6,000.00	\$6,000.00	\$6,000.00
E 101-42110-222	Tires	\$1,000.00	\$1,000.00	\$2,000.00
E 101-42110-230	Equipment	\$2,200.00	\$2,200.00	\$2,200.00
E 101-42110-233	Uniforms	\$1,500.00	\$1,500.00	\$2,750.00
E 101-42110-305	Medical Fees	\$1,100.00	\$750.00	\$750.00
E 101-42110-321	Telephone	\$2,179.44	\$2,295.36	\$2,177.76
E 101-42110-322	Postage	\$50.00	\$150.00	\$150.00
E 101-42110-327	Internet Access	\$0.00	\$168.00	\$168.00
E 101-42110-331	Travel Expenses	\$500.00	\$500.00	\$500.00
E 101-42110-361	General Liability INS	\$5,025.00	\$3,024.79	\$3,366.62
E 101-42110-362	Property INS	\$2,400.00	\$5,974.71	\$5,749.02
E 101-42110-363	Automotive INS	\$2,745.00	\$2,876.50	\$6,439.40
E 101-42110-366	Workers Compensation	\$11,175.00	\$14,339.48	\$12,861.87
E 101-42110-384	Refuse/Garbage Disposal	\$1,000.00	\$200.00	\$200.00
E 101-42110-401	Repairs/Maint Buildings	\$1,100.00	\$1,100.00	\$1,500.00
E 101-42110-404	Repairs/Maint	\$2,500.00	\$2,500.00	\$2,500.00
E 101-42110-420	Tower Lease	\$500.00	\$500.00	\$500.00
E 101-42110-425	Depreciation	\$0.00	\$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
E 101-42110-580	Other Equipment	\$0.00	\$1,777.80	\$1,837.80
		\$231,831.72	\$263,435.74	\$285,525.27

City of Blackduck – General Fund Expenditures – 2023-2025

Fire Department	Expense Description	2023 Budget	2024 Budget	2025 Budget
E 101-42200-103	Part-Time Employees	\$16,000.00	\$16,000.00	\$17,500.00
E 101-42200-122	FICA	\$1,225.00	\$1,225.00	\$1,314.31
E 101-42200-205	Heating Fuel	\$3,000.00	\$3,000.00	\$5,000.00
E 101-42200-206	Electricity	\$4,200.00	\$4,200.00	\$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	\$2,200.00	\$2,200.00	\$2,200.00
E 101-42200-233	Uniforms	\$5,000.00	\$10,000.00	\$10,000.00
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	\$500.00	\$2,500.00
E 101-42200-321	Telephone	\$800.00	\$800.00	\$800.00
E 101-42200-322	Postage	\$100.00	\$210.00	\$210.00
E 101-42200-323	Radio/Communications	\$4,500.00	\$5,000.00	\$5,000.00
E 101-42200-327	Internet Access	\$0.00	\$600.00	\$600.00
E 101-42200-331	Travel Expenses	\$250.00	\$250.00	\$250.00
E 101-42200-361	General Liability INS	\$375.00	\$484.00	\$555.51
E 101-42200-362	Property INS	\$2,475.00	\$2,655.00	\$4,355.54
E 101-42200-363	Automotive INS	\$1,525.00	\$1,607.00	\$2,812.70
E 101-42200-366	Workers Compensation	\$6,405.00	\$9,575.00	\$7,876.94
E 101-42200-384	Refuse/Garbage Disposal	\$300.00	\$344.00	\$350.00
E 101-42200-401	Repairs/Maint Buildings	\$3,750.00	\$3,750.00	\$3,750.00
E 101-42200-404	Repairs/Maint	\$9,400.00	\$9,400.00	\$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 (GENERAL)	\$5,000.00	\$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
		\$103,705.00	\$113,500.00	\$121,175.00

City of Blackduck – General Fund Expenditures – 2023-2025

Streets Department	Expense Description	2023 Budget	2024 Budget	2025 Budget
E 101-43100-101	Full-Time Employees Regular	\$59,274.67	\$63,313.61	\$70,802.28
E 101-43100-102	Full-Time Employees	\$4,500.00	\$4,500.00	\$4,500.00
E 101-43100-103	Part-Time Employees	\$1,906.42	\$2,202.51	\$1,349.46
E 101-43100-121	PERA	\$4,588.58	\$4,913.71	\$5,411.38
E 101-43100-122	FICA	\$4,680.35	\$5,011.98	\$5,519.61
E 101-43100-131	Employer Paid Health	\$10,000.66	\$10,283.18	\$12,322.93
E 101-43100-200	Office Supplies (GENERAL)	\$500.00	\$500.00	\$500.00
E 101-43100-205	Heating Fuel	\$2,100.00	\$2,100.00	\$2,100.00
E 101-43100-206	Electricity	\$4,500.00	\$4,500.00	\$4,500.00
E 101-43100-210	Operating Supplies	\$2,000.00	\$2,100.00	\$2,100.00
E 101-43100-212	Motor Fuels	\$10,000.00	\$15,000.00	\$15,000.00
E 101-43100-213	Lubricants and Additives	\$1,600.00	\$1,700.00	\$1,700.00
E 101-43100-220	Repair/Maint Supply	\$2,200.00	\$2,500.00	\$2,500.00
E 101-43100-221	Equipment Parts	\$1,100.00	\$1,300.00	\$1,300.00
E 101-43100-222	Tires	\$3,500.00	\$4,000.00	\$4,000.00
E 101-43100-224	Street Maint Materials	\$31,000.00	\$25,000.00	\$46,871.00
E 101-43100-233	Uniforms	\$1,300.00	\$1,500.00	\$1,500.00
E 101-43100-235	Personal Protective	\$1,700.00	\$1,800.00	\$1,800.00
E 101-43100-240	Small Tools and Minor Equip	\$1,150.00	\$1,500.00	\$1,500.00
E 101-43100-310	Other Professional Services	\$2,100.00	\$2,300.00	\$2,300.00
E 101-43100-321	Telephone	\$2,950.00	\$1,743.00	\$1,679.76
E 101-43100-327	Internet Access	\$0.00	\$336.00	\$168.00
E 101-43100-361	General Liability INS	\$370.85	\$757.00	\$555.51
E 101-43100-362	Property INS	\$1,273.32	\$5,490.00	\$4,060.65
E 101-43100-363	Automotive INS	\$2,068.50	\$1,648.00	\$1,749.00
E 101-43100-366	Workers Compensation	\$4,601.45	\$7,256.00	\$6,361.76
E 101-43100-384	Refuse/Garbage Disposal	\$1,000.00	\$342.76	\$350.00
E 101-43100-401	Repairs/Maint Buildings	\$1,100.00	\$2,000.00	\$2,000.00
E 101-43100-404	Repairs/Maint	\$6,000.00	\$8,000.00	\$8,000.00
E 101-43100-500	Capital Outlay (GENERAL)	\$0.00	\$0.00	\$12,000.00
E 101-43100-550	Motor Vehicles	\$14,237.58	\$14,237.58	\$14,237.58
E 101-43100-580	Other Equipment	\$14,228.58	\$14,228.58	\$3,406.00
		\$197,530.96	\$212,063.91	\$242,144.92

City of Blackduck – General Fund Expenditures – 2023-2025

License Center	Expense Description	2023 Budget	2024 Budget	2025 Budget
E 101-44444-101	Full-Time Employees Regular	\$7,033.30	\$12,623.52	\$14,488.45
E 101-44444-102	Full-Time Employees	\$0.00	\$150.00	\$150.00
E 101-44444-121	PERA	\$527.50	\$946.76	\$1,086.63
E 101-44444-122	FICA	\$538.05	\$965.70	\$1,108.37
E 101-44444-131	Employer Paid Health	\$761.87	\$1,895.80	\$2,433.58
E 101-44444-200	Office Supplies (GENERAL)	\$450.00	\$1,500.00	\$1,500.00
E 101-44444-210	Operating Supplies	\$450.00	\$1,000.00	\$1,000.00
E 101-44444-322	Postage	\$240.00	\$1,000.00	\$1,000.00
E 101-44444-603	Short-Term Debt Principal	\$0.00	\$1,484.06	\$3,096.00
		\$10,000.72	\$21,565.84	\$25,863.03

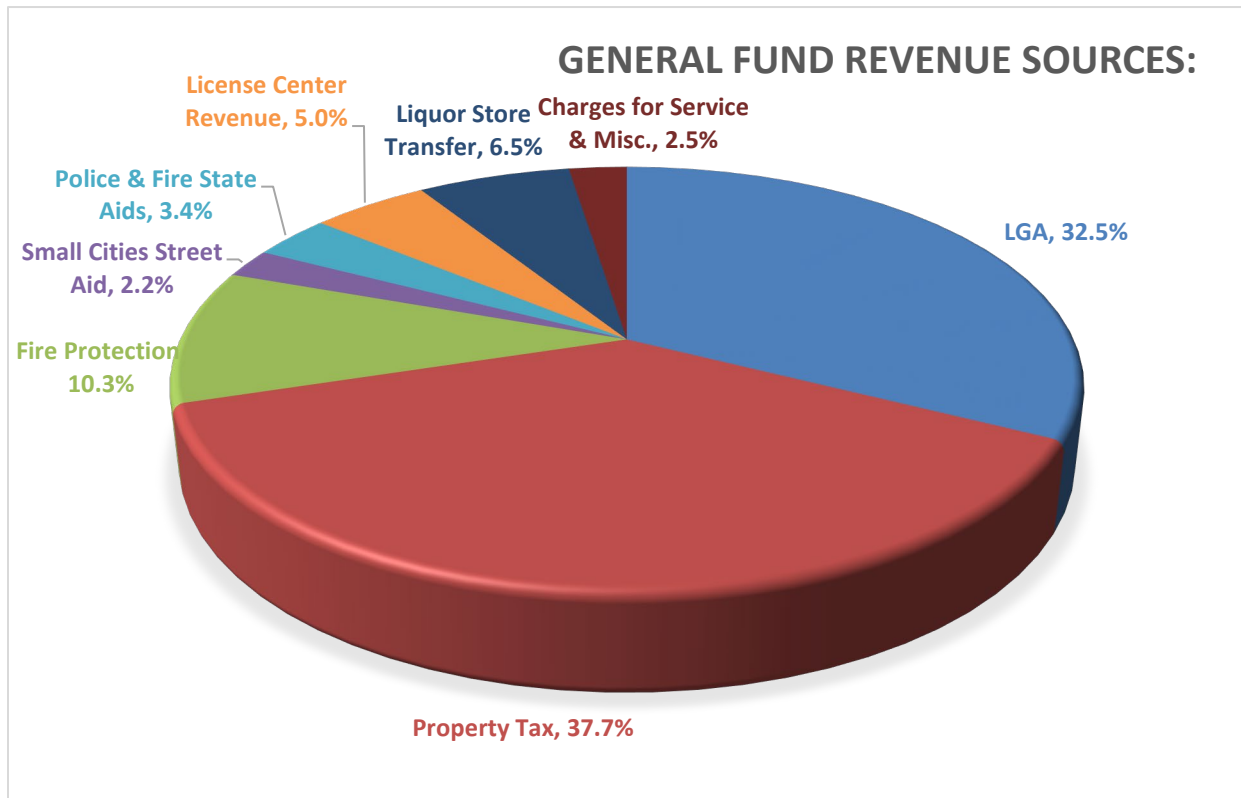
Wayside Rest Park - Parks	Expense Description	2023 Budget	2024 Budget	2025 Budget
E 101-45200-101	Full-Time Employees Regular	\$3,934.00	\$4,205.27	\$4,605.31
E 101-45200-102	Full-Time Employees	\$350.00	\$350.00	\$1,000.00
E 101-45200-103	Part-Time Employees	\$3,177.36	\$3,670.85	\$5,397.84
E 101-45200-121	PERA	\$533.37	\$590.71	\$750.24
E 101-45200-122	FICA	\$544.04	\$602.52	\$765.24
E 101-45200-131	Employer Paid Health	\$718.85	\$738.84	\$883.63
E 101-45200-206	Electricity	\$2,100.00	\$2,100.00	\$3,275.00
E 101-45200-210	Operating Supplies	\$1,000.00	\$1,500.00	\$1,500.00
E 101-45200-211	Cleaning Supplies	\$400.00	\$600.00	\$600.00
E 101-45200-212	Motor Fuels	\$1,650.00	\$2,000.00	\$3,000.00
E 101-45200-225	Landscaping Materials	\$2,100.00	\$3,000.00	\$3,000.00
E 101-45200-361	General Liability INS	\$1,236.17	\$1,614.00	\$1,852.78
E 101-45200-362	Property INS	\$1,273.32	\$1,371.00	\$1,452.20
E 101-45200-366	Workers Compensation	\$981.88	\$1,525.00	\$1,266.15
E 101-45200-384	Refuse/Garbage Disposal	\$1,100.00	\$1,100.00	\$1,100.00
E 101-45200-401	Repairs/Maint Buildings	\$4,000.00	\$2,000.00	\$2,000.00
E 101-45200-430	Miscellaneous (GENERAL)	\$300.00	\$500.00	\$500.00
E 101-45200-501	Assessment	\$2,360.00	\$1,897.26	\$1,747.99
		\$27,758.99	\$29,365.45	\$34,696.38

City of Blackduck – General Fund Expenditures – 2023-2025

<u>Blackduck Library</u>	<u>Expense Description</u>	<u>2023 Budget</u>	<u>2024 Budget</u>	<u>2025 Budget</u>
E 101-45500-206	Electricity	\$3,500.00	\$3,500.00	\$3,500.00
E 101-45500-210	Operating Supplies	\$400.00	\$400.00	\$750.00
E 101-45500-300	Professional Srvs (GENERAL)	\$10,000.00	\$0.00	\$0.00
E 101-45500-331	Travel Expenses	\$210.00	\$210.00	\$210.00
E 101-45500-361	General Liability INS	\$123.62	\$161.00	\$185.17
E 101-45500-362	Property INS	\$1,310.04	\$1,412.00	\$1,498.84
E 101-45500-380	Utility Services (GENERAL)	\$750.00	\$750.00	\$1,250.00
E 101-45500-401	Repairs/Maint Buildings	\$4,000.00	\$1,000.00	\$7,000.00
E 101-45500-426	Automation Repair & Replace.	\$350.00	\$350.00	\$350.00
E 101-45500-433	Dues and Subscriptions	\$16,480.00	\$19,446.00	\$20,380.00
		\$37,123.66	\$27,229.00	\$35,124.01
<u>Street Lighting</u>	<u>Expense Description</u>	<u>2023 Budget</u>	<u>2024 Budget</u>	<u>2025 Budget</u>
E 101-43160-206	Electricity	\$10,500.00	\$10,500.00	\$11,000.00
E 101-43160-210	Operating Supplies	\$3,500.00	\$3,500.00	\$3,000.00
E 101-43160-220	Repair/Maint Supply	\$1,100.00	\$10,000.00	\$10,000.00
		\$15,100.00	\$24,000.00	\$24,000.00
<u>Planning & Zoning</u>	<u>Expense Description</u>	<u>2023 Budget</u>	<u>2024 Budget</u>	<u>2025 Budget</u>
E 101-41910-300	Professional Srvs (GENERAL)	\$1,000.00	\$15,000.00	\$2,000.00
		\$1,000.00	\$15,000.00	\$2,000.00
<u>General Government Bldg.</u>	<u>Expense Description</u>	<u>2023 Budget</u>	<u>2024 Budget</u>	<u>2025 Budget</u>
E 101-41940-206	Electricity	\$8,500.00	\$8,500.00	\$7,500.00
E 101-41940-210	Operating Supplies	\$500.00	\$825.00	\$1,700.00
E 101-41940-223	Building Repair Supplies	\$400.00	\$400.00	\$400.00
E 101-41940-361	General Liability INS	\$125.00	\$161.00	\$185.17
E 101-41940-362	Property INS	\$1,140.00	\$1,225.00	\$1,302.74
E 101-41940-380	Utility Services (GENERAL)	\$500.00	\$600.00	\$650.00
E 101-41940-401	Repairs/Maint Buildings	\$5,000.00	\$5,000.00	\$5,000.00
		\$16,165.00	\$16,711.00	\$16,737.91
<u>Total City of Blackduck General Fund Expense</u>		\$827,719.85	\$923,032.00	\$997,583.87

2025 General Fund Revenue Sources:

Fund:	Amount:
LGA	\$323,855.00
Property Tax	\$376,346.00
Fire Protection Contribution	\$102,357.00
Liquor Store Transfer	\$65,000.00
Police & Fire State Aids	\$33,500.00
Small Cities Asst. Streets	\$21,871.00
License Center Revenue	\$50,000.00
Charges for Service & Misc.	\$24,654.00
Total:	\$997,583.00





City of Blackduck – General Fund Revenues – Review 2023 – 2025

Revenue Source Description	2023 Budget	2024 Budget	2025 Budget
R 101-31000 General Property Taxes	\$318,564.00	\$345,187.00	\$376,346.00
R 101-31030 Mobile Home Tax	\$800.00	\$800.00	\$800.00
R 101-31900 Penalties and Interest DelTax	\$1,500.00	\$1,000.00	\$1,000.00
R 101-32000 Licenses and Permits	\$3,500.00	\$14,500.00	\$3,500.00
R 101-32240 Animal Licenses	\$250.00	\$125.00	\$0.00
R 101-33100 Federal Grants and Aids	\$15,000.00	\$0.00	\$0.00
R 101-33400 State Grants and Aids	\$0.00	\$0.00	\$21,871.00
R 101-33401 Local Government Aid	\$290,392.00	\$323,445.00	\$323,855.00
R 101-33416 Police Training Reimbursement	\$1,500.00	\$1,500.00	\$1,500.00
R 101-33423 State Police Aid	\$13,000.00	\$13,000.00	\$13,000.00
R 101-33424 State Fire Aid	\$19,000.00	\$19,000.00	\$19,000.00
R 101-34000 Charges for Services	\$18,000.00	\$33,500.00	\$58,000.00
R 101-34202 Fire Protection Srvs	\$86,354.24	\$95,515.00	\$102,357.46
R 101-35000 Fines and Forfeits	\$100.00	\$200.00	\$200.00
R 101-35102 Parking Fines	\$100.00	\$100.00	\$100.00
R 101-36200 Miscellaneous Revenues	\$1,000.00	\$1,000.00	\$1,000.00
R 101-36210 Interest Earnings	\$1,000.00	\$1,500.00	\$1,500.00
R 101-36240 Reimbursements	\$7,660.00	\$7,660.00	\$8,554.00
R 101-39269 Transfer from Liquor Fund	\$50,000.00	\$65,000.00	\$65,000.00
	\$827,720.24	\$923,032.00	\$997,583.46