Truth in Taxation Public Hearing
Blackduck City Hall
December 5th, 2016 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 taxes payable year 2017 and the proposed budget for the year 2017. This public hearing is held to discuss and seek public comment on the city's 2016 general fund budget and 2017 property tax levy. The City of Blackduck must certify its final payable 2017 property tax levy to the county auditor no later than December 28th, 2016 (MN Statute §275.065).

The following documentation outlines the following:

1. City of Blackduck 2017 Levy
2. LGA payment from the State of Minnesota
3. Tax Base for the City
4. 2017 General Fund expenditures and revenue sources.

The 2017 general fund budget does balance and it will not need an increase in the property tax levy. Therefore the tax levy will remain as suggested in September in the amount of $209,000.

PROPERTY TAXES

2016 Property Taxes
$210,000.00
Proposed 2017 Property Taxes
$209,000.00
Change from 2016-2017
-0.5%

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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 2017 LGA certified amount.

1. Pre-housing units: the total number of housing units in your city that were constructed before 1940 according to the 2010 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 339 for April 1, 2015)
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 790 for April 1, 2015)
    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.*
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: determines the cities whose spending needs are greater than their revenue raising capacity. The formula aid for a city is the sum of (1) its formula aid in the previous year and (2) the product of (i) the difference between its unmet need and its certified aid in the previous year and (ii) 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 $245,269 for the budget year 2017.

LGA HISTORY						% +/-
2012	2013	2014	2015	2016	2017	Over 2016
$205,111.00	$205,021.00	$239,786.00	$242,272.00	$244,610.00	$245,269.00	0.3%

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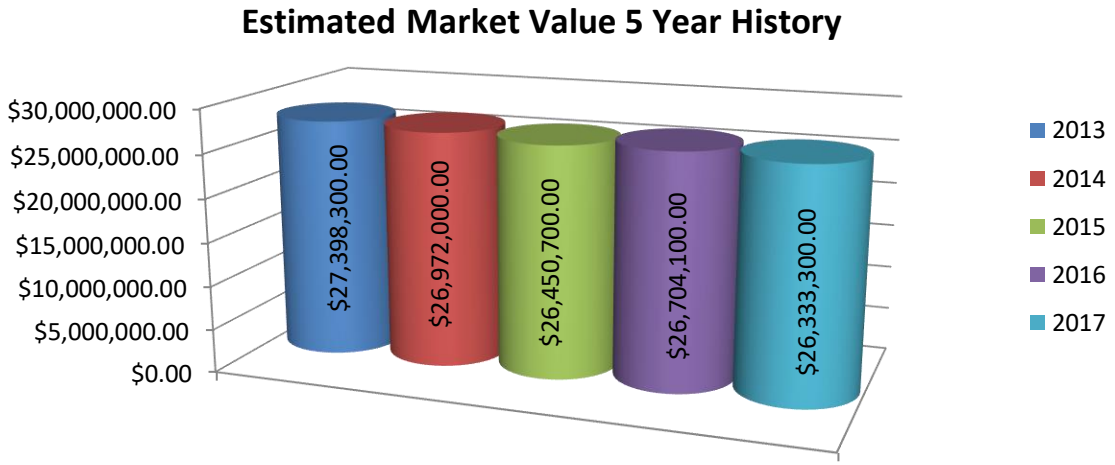
TAX BASE INFORMATION

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).

Estimated Market Value History

Pay 2013 EMV 2012	Percent +/- Over 2012	Pay 2014 EMV 2013	Percent +/- Over 2013
$27,398,300.00	-0.75%	$26,972,000.00	-1.58%
Pay 2015 EMV 2014	**Percent +/- Over 2014**	**Pay 2016 EMV 2015**	**Percent +/- Over 2015**
$26,450,700.00	-1.97%	$26,704,100.00	0.95%
Pay 2017 EMV 2016	**Percent +/- Over 2016**		
$26,333,300.00	-1.41%		



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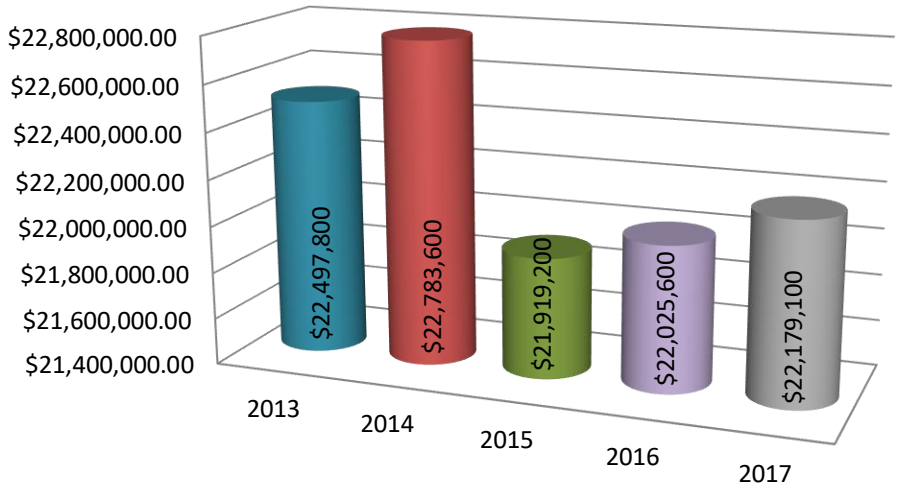
The Taxable Market Value is the Estimated Market Value less any credits (Veterans Credit, Market Value Exclusion Credit, Ag Credit, etc). When taxable market value decreases the tax burden to property owners will increase. Whenever we increase our market value (build a new home and/or a new business) the tax burden to property owners decreases. As you can see in "Pay 2017" our TMV has increased.

Taxable Market Value History

Pay 2013	% +/- Over 2012	Pay 2014	% +/- Over 2013
$22,497,800.00	-2.7%	$22,783,600.00	1.3%
Pay 2015	**% +/- Over 2014**	**Pay 2016**	**% +/- Over 2015**
$21,919,200.00	-3.9%	$22,025,600.00	0.5%
Pay 2017	**% +/- Over 2015**		
$22,179,100.00	0.69%		

Taxable Market Value 5 Year History



It is important for Blackduck to increase its taxable market value. Promoting "Blackduck a Great Place for Families" to families that live in neighboring communities is crucial. Conversation should continue in 2017 to pursue housing development in the Wolden Addition. City officials should work to preserve its existing housing stock by educating home owners on accessible funds through programs like USDA Rural Development, MN Housing, Greater MN Housing, and Homes for All. Working to increase commercial property should also continue in 2017, by attracting new businesses with the City of Blackduck's Revolving Loan Funds to fill vacant business property.

2017 General Fund Expenditures:

Department:	Amount:
Council	$8,300.00
City Administration	$121,714.04
General Government & Bldgs.	$15,050.00
Public Safety	$274,649.74
Streets	$114,337.91
Street Lighting	$22,000.00
Parks	$19,960.29
Library	$21,226.00
Total:	**$597,237.98**

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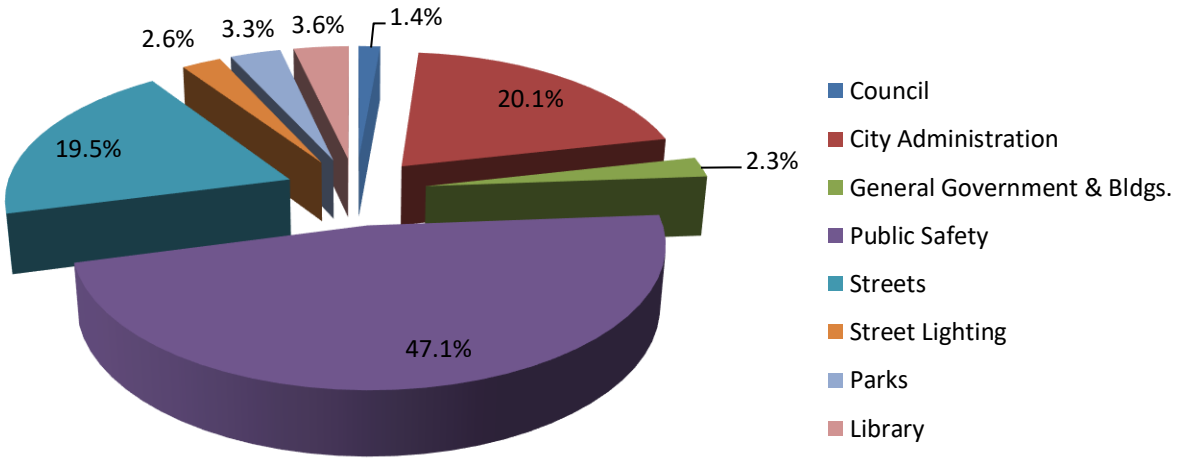
General Fund
Department Expense Allocation:



CITY OF BLACKDUCK
2017 General Fund Expenditures

Account	Description	2015 Budget	2016 Budget	2017 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
		$2,000.00	$2,000.00	$2,000.00
Council				
E 101-41110-101	Full-Time Employees Regular	$6,400.00	$6,400.00	$6,500.00
E 101-41110-121	PERA	$0.00	$0.00	$0.00
E 101-41110-122	FICA	$650.00	$650.00	$650.00
E 101-41110-208	Training and Instruction	$500.00	$500.00	$500.00
E 101-41110-322	Postage	$100.00	$50.00	$50.00
E 101-41110-331	Travel Expenses	$500.00	$500.00	$500.00
E 101-41110-361	General Liability Ins	$0.00	$0.00	$0.00
E 101-41110-433	Dues and Subscriptions	$100.00	$100.00	$100.00
E 101-41110-437	Bad Debt Expense	$0.00	$0.00	$0.00
		$8,250.00	$8,200.00	$8,300.00
City Administration				
E 101-41400-101	Full-Time Employees Regular	$55,400.00	$58,738.00	$62,114.00
E 101-41400-102	Full-Time Employees Overtime	$0.00	$0.00	$0.00
E 101-41400-103	Part-Time Employees	$500.00	$0.00	$0.00
E 101-41400-121	PERA	$4,100.00	$4,405.00	$4,658.55
E 101-41400-122	FICA	$4,300.00	$4,495.00	$4,751.72
E 101-41400-131	Employer Paid Health	$3,750.00	$3,838.00	$4,279.77
E 101-41400-200	Office Supplies (GENERAL)	$1,500.00	$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	$2,000.00	$1,000.00	$1,100.00
E 101-41400-210	Operating Supplies	$600.00	$600.00	$600.00
E 101-41400-301	Auditing and Acct g Services	$5,000.00	$5,000.00	$5,000.00
E 101-41400-304	Legal Fees	$2,000.00	$1,000.00	$1,500.00
E 101-41400-310	Other Professional Services	$2,500.00	$2,500.00	$2,500.00
E 101-41400-321	Telephone	$900.00	$1,600.00	$1,800.00
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	$1,000.00	$2,000.00	$2,000.00
E 101-41400-351	Legal Notices Publishing	$0.00	$0.00	$50.00
E 101-41400-352	General Notices and Pub Info	$500.00	$500.00	$1,000.00
E 101-41400-353	Ordinance Publication	$200.00	$200.00	$500.00
E 101-41400-355	Election Expense	$500.00	$1,200.00	$1,000.00
E 101-41400-366	Workers Compensation	$400.00	$450.00	$460.00
E 101-41400-367	Unemployment Paid	$0.00	$0.00	$0.00
E 101-41400-433	Dues and Subscriptions	$1,500.00	$1,500.00	$1,650.00
E 101-41400-437	Bad Debt Expense	$150.00	$150.00	$150.00
E 101-41400-438	Bank Service Charges	$0.00	$1,000.00	$1,000.00
E 101-41400-490	Donations to Civic Org s	$0.00	$0.00	$0.00
E 101-41400-570	Office Equip and Furnishings	$700.00	$500.00	$500.00
E 101-41400-603	Short-Term Debt Principal	$3,200.00	$2,100.00	$2,100.00
E 101-41400-786	State Fire Aid	$13,000.00	$19,000.00	$19,000.00
		$106,200.00	$115,776.00	$121,714.04

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CITY OF BLACKDUCK
2017 General Fund Expenditures

Account	Description	2015 Budget	2016 Budget	2017 Budget
General Govt Buildings/Plant				
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 101-41940-211	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	$100.00
E 101-41940-362	Property Ins	$600.00	$600.00	$600.00
E 101-41940-380	Utility Services (GENERAL)	$450.00	$450.00	$450.00
E 101-41940-401	Repairs/Maint Buildings	$1,750.00	$1,500.00	$5,000.00
E 101-41940-520	Buildings and Structures	$0.00	$0.00	$0.00
		$11,800.00	$11,550.00	$15,050.00
Police Administration				
E 101-42110-101	Full-Time Employees Regular	$86,275.00	$89,440.00	$85,436.26
E 101-42110-102	Full-Time Employees Overtime	$3,000.00	$3,000.00	$1,500.00
E 101-42110-103	Part-Time Employees	$0.00	$0.00	$5,200.00
E 101-42110-106	School Resource Officer -	$0.00	$0.00	$0.00
E 101-42110-121	PERA	$13,925.00	$14,500.00	$14,926.00
E 101-42110-122	FICA	$1,250.00	$1,300.00	$1,336.00
E 101-42110-131	Employer Paid Health	$13,197.00	$13,362.00	$15,126.48
E 101-42110-205	Heating Fuel	$1,000.00	$1,000.00	$1,000.00
E 101-42110-206	Electricity	$3,600.00	$3,000.00	$3,000.00
E 101-42110-208	Training and Instruction	$1,500.00	$1,000.00	$2,000.00
E 101-42110-209	Other Office Supplies	$400.00	$400.00	$500.00
E 101-42110-210	Operating Supplies	$1,000.00	$1,000.00	$1,000.00
E 101-42110-212	Motor Fuels	$9,000.00	$9,000.00	$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	$900.00	$3,500.00	$3,500.00
E 101-42110-233	Uniforms	$1,000.00	$1,000.00	$1,500.00
E 101-42110-305	Medical Fees	$0.00	$0.00	$500.00
E 101-42110-321	Telephone	$1,500.00	$1,500.00	$1,500.00
E 101-42110-322	Postage	$50.00	$50.00	$50.00
E 101-42110-331	Travel Expenses	$500.00	$250.00	$250.00
E 101-42110-361	General Liability Ins	$4,500.00	$4,500.00	$4,500.00
E 101-42110-362	Property Ins	$1,800.00	$1,800.00	$1,800.00
E 101-42110-363	Automotive Ins	$1,100.00	$1,100.00	$1,200.00
E 101-42110-366	Workers Compensation	$3,000.00	$3,100.00	$3,100.00
E 101-42110-401	Repairs/Maint Buildings	$3,000.00	$2,000.00	$2,000.00
E 101-42110-404	Repairs/Maint	$7,000.00	$7,000.00	$7,000.00
E 101-42110-420	Tower Lease	$500.00	$500.00	$500.00
E 101-42110-425	Depreciation	$10,500.00	$10,500.00	$10,000.00
E 101-42110-433	Dues and Subscriptions	$500.00	$550.00	$550.00
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
		$171,497.00	$175,852.00	$178,474.74

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CITY OF BLACKDUCK
2017 General Fund Expenditures

Account	Description	2015 Budget	2016 Budget	2017 Budget
Fire Department				
E 101-42200-103	Part-Time Employees	$13,500.00	$13,500.00	$13,500.00
E 101-42200-122	FICA	$1,200.00	$1,200.00	$1,200.00
E 101-42200-124	Fire Pension Contributions	$0.00	$0.00	$0.00
E 101-42200-200	Office Supplies (GENERAL)	$400.00	$200.00	$200.00
E 101-42200-205	Heating Fuel	$3,500.00	$2,500.00	$2,500.00
E 101-42200-206	Electricity	$7,500.00	$7,500.00	$7,500.00
E 101-42200-207	Computer Supplies	$0.00	$0.00	$0.00
E 101-42200-208	Training and Instruction	$3,000.00	$3,000.00	$3,000.00
E 101-42200-210	Operating Supplies	$2,500.00	$2,500.00	$2,500.00
E 101-42200-211	Cleaning Supplies	$75.00	$75.00	$75.00
E 101-42200-212	Motor Fuels	$2,000.00	$2,000.00	$2,000.00
E 101-42200-221	Equipment Parts	$1,000.00	$1,000.00	$1,000.00
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	$500.00	$500.00	$500.00
E 101-42200-304	Legal Fees	$0.00	$0.00	$0.00
E 101-42200-305	Medical Fees	$500.00	$500.00	$500.00
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	$150.00	$100.00	$100.00
E 101-42200-323	Radio/Communications	$1,000.00	$1,800.00	$1,800.00
E 101-42200-331	Travel Expenses	$500.00	$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	$100.00	$50.00	$50.00
E 101-42200-361	General Liability Ins	$250.00	$250.00	$250.00
E 101-42200-362	Property Ins	$1,000.00	$950.00	$950.00
E 101-42200-363	Automotive Ins	$2,500.00	$2,000.00	$2,000.00
E 101-42200-366	Workers Compensation	$5,200.00	$6,000.00	$6,000.00
E 101-42200-367	Unemployment Paid	$0.00	$0.00	$0.00
E 101-42200-401	Repairs/Maint Buildings	$500.00	$250.00	$250.00
E 101-42200-404	Repairs/Maint	$12,000.00	$12,000.00	$12,000.00
E 101-42200-420	Tower Lease	$513.00	$500.00	$500.00
E 101-42200-425	Depreciation	$0.00	$0.00	$0.00
E 101-42200-433	Dues and Subscriptions	$0.00	$0.00	$0.00
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	$1,000.00	$750.00	$750.00
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	$30,000.00	$30,000.00	$30,000.00
E 101-42200-782	Intrafund Transfer	$0.00	$0.00	$0.00
		$97,188.00	$96,175.00	$96,175.00

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CITY OF BLACKDUCK
2017 General Fund Expenditures

Account	Description	2015 Budget	2016 Budget	2017 Budget
Hwys, Streets, & Roads				
E 101-43100-101	Full-Time Employees Regular	$44,000.00	$44,100.00	$45,380.00
E 101-43100-102	Full-Time Employees Overtime	$0.00	$0.00	$0.00
E 101-43100-103	Part-Time Employees	$675.00	$685.00	$965.00
E 101-43100-121	PERA	$3,150.00	$3,300.00	$3,405.00
E 101-43100-122	FICA	$3,300.00	$3,375.00	$3,472.00
E 101-43100-131	Employer Paid Health	$5,600.00	$5,934.00	$6,665.91
E 101-43100-142	Unemployment Benefit	$0.00	$0.00	$0.00
E 101-43100-200	Office Supplies (GENERAL)	$100.00	$50.00	$50.00
E 101-43100-205	Heating Fuel	$2,500.00	$2,500.00	$2,000.00
E 101-43100-206	Electricity	$4,500.00	$4,500.00	$4,500.00
E 101-43100-208	Training and Instruction	$200.00	$0.00	$0.00
E 101-43100-210	Operating Supplies	$1,500.00	$1,500.00	$1,500.00
E 101-43100-212	Motor Fuels	$13,500.00	$13,500.00	$13,500.00
E 101-43100-213	Lubricants and Additives	$1,000.00	$1,000.00	$1,000.00
E 101-43100-220	Repair/Maint Supply	$1,500.00	$1,500.00	$1,500.00
E 101-43100-221	Equipment Parts	$500.00	$500.00	$500.00
E 101-43100-222	Tires	$1,200.00	$1,200.00	$1,200.00
E 101-43100-223	Building Repair Supplies	$0.00	$0.00	$0.00
E 101-43100-224	Street Maint Materials	$12,000.00	$12,000.00	$12,000.00
E 101-43100-240	Small Tools and Minor Equip	$1,500.00	$1,500.00	$1,500.00
E 101-43100-303	Engineering Fees	$500.00	$500.00	$500.00
E 101-43100-310	Other Professional Services	$0.00	$0.00	$0.00
E 101-43100-321	Telephone	$1,200.00	$1,900.00	$1,900.00
E 101-43100-322	Postage	$100.00	$100.00	$100.00
E 101-43100-331	Travel Expenses	$300.00	$300.00	$0.00
E 101-43100-351	Legal Notices Publishing	$0.00	$0.00	$0.00
E 101-43100-361	General Liability Ins	$400.00	$300.00	$300.00
E 101-43100-362	Property Ins	$950.00	$950.00	$900.00
E 101-43100-363	Automotive Ins	$900.00	$750.00	$750.00
E 101-43100-366	Workers Compensation	$4,000.00	$4,000.00	$3,500.00
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	$750.00
E 101-43100-404	Repairs/Maint	$5,000.00	$5,000.00	$5,500.00
E 101-43100-433	Dues and Subscriptions	$0.00	$0.00	$0.00
E 101-43100-501	Industrial Lane Assessment	$0.00	$1,000.00	$1,000.00
E 101-43100-550	Motor Vehicles	$0.00	$0.00	$0.00
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	Interest	$0.00	$0.00	$0.00
		$110,825.00	$112,694.00	$114,337.91
Street Lighting				
E 101-43160-206	Electricity	$14,000.00	$14,000.00	$14,000.00
E 101-43160-210	Operating Supplies	$0.00	$0.00	$7,000.00
E 101-43160-220	Repair/Maint Supply	$1,000.00	$1,000.00	$1,000.00
		$15,000.00	$15,000.00	$22,000.00

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CITY OF BLACKDUCK
2017 General Fund Expenditures

Account	Description	2015 Budget	2016 Budget	2017 Budget
Parks				
E 101-45200-101	Full-Time Employees Regular	$2,900.00	$2,955.00	$3,050.00
E 101-45200-102	Full-Time Employees Overtime	$0.00	$0.00	$0.00
E 101-45200-103	Part-Time Employees	$1,125.00	$1,140.00	$1,600.00
E 101-45200-106	School Resource Officer -	$0.00	$0.00	$0.00
E 101-45200-121	PERA	$225.00	$225.00	$230.00
E 101-45200-122	FICA	$575.00	$575.00	$725.00
E 101-45200-131	Employer Paid Health	$400.00	$427.00	$480.29
E 101-45200-206	Electricity	$6,000.00	$6,000.00	$6,000.00
E 101-45200-210	Operating Supplies	$900.00	$900.00	$900.00
E 101-45200-211	Cleaning Supplies	$200.00	$175.00	$175.00
E 101-45200-212	Motor Fuels	$1,500.00	$1,500.00	$1,500.00
E 101-45200-221	Equipment Parts	$0.00	$0.00	$0.00
E 101-45200-225	Landscaping Materials	$500.00	$500.00	$500.00
E 101-45200-240	Small Tools and Minor Equip	$0.00	$0.00	$0.00
E 101-45200-361	General Liability Ins	$900.00	$900.00	$900.00
E 101-45200-362	Property Ins	$2,500.00	$2,500.00	$2,500.00
E 101-45200-366	Workers Compensation	$400.00	$400.00	$400.00
E 101-45200-401	Repairs/Maint Buildings	$1,000.00	$1,000.00	$1,000.00
E 101-45200-430	Miscellaneous (GENERAL)	$0.00	$0.00	$0.00
E 101-45200-530	Improvements Other Than	$0.00	$0.00	$0.00
		$19,125.00	$19,197.00	$19,960.29
Libraries				
E 101-45500-200	Office Supplies (GENERAL)	$0.00	$0.00	$0.00
E 101-45500-206	Electricity	$2,800.00	$2,800.00	$2,900.00
E 101-45500-210	Operating Supplies	$600.00	$300.00	$300.00
E 101-45500-211	Cleaning Supplies	$150.00	$100.00	$100.00
E 101-45500-223	Building Repair Supplies	$200.00	$200.00	$200.00
E 101-45500-361	General Liability Ins	$100.00	$100.00	$100.00
E 101-45500-362	Property Ins	$750.00	$750.00	$750.00
E 101-45500-380	Utility Services (GENERAL)	$650.00	$650.00	$650.00
E 101-45500-401	Repairs/Maint Buildings	$500.00	$500.00	$500.00
E 101-45500-404	Repairs/Maint	$200.00	$0.00	$0.00
E 101-45500-426	Automation Repair & Replace.	$289.00	$289.00	$289.00
E 101-45500-433	Dues and Subscriptions	$14,693.00	$15,134.00	$15,437.00
		$20,932.00	$20,823.00	$21,226.00
		$562,817.00	$577,267.00	$599,237.98

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2017 General Fund Revenue Sources:

Fund:		Amount:	
LGA		$245,269.00	
Property Tax		$155,322.54	
Fire Protection		$76,885.00	
Fines & Forfeits		$5,000.00	
Police & Fire State Aid		$34,113.00	
Liquor Store Transfer		$60,000.00	
Charges for Service		$8,000.00	
Miscellaneous		$14,820.00	
Total:		$599,409.54	

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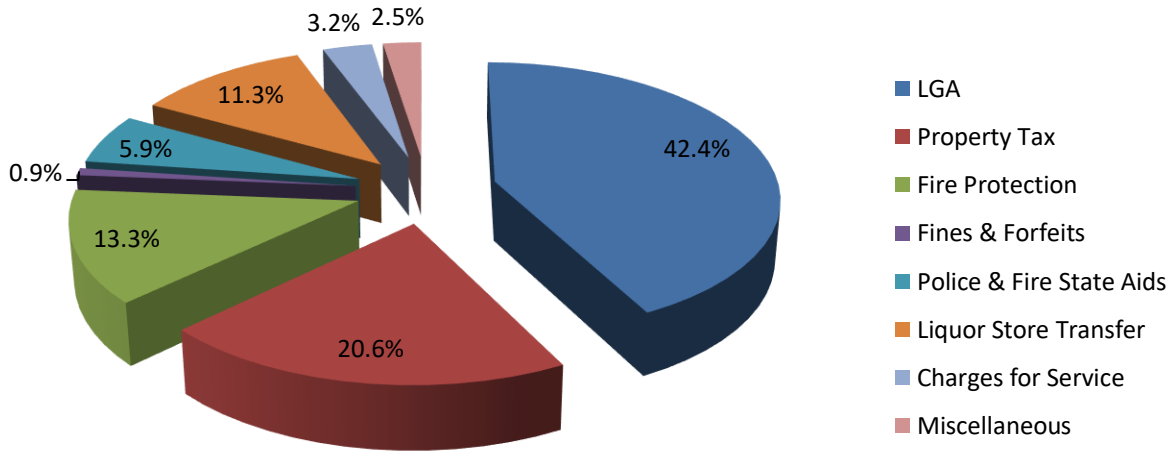
General Fund Revenue Sources:



CITY OF BLACKDUCK
Revenue Budget for 2017 General Fund

Account	Description	2015 Budget	2016 Budget	2017 Budget
GENERAL FUND				
R 101-31000	General Property Taxes	$125,526.52	$118,926.72	$155,322.54
R 101-31030	Mobile Home Tax	$800.00	$800.00	$800.00
R 101-31900	Penalties and Interest DelTax	$1,000.00	$1,000.00	$1,000.00
R 101-32000	Licenses and Permits	$1,000.00	$5,000.00	$5,000.00
R 101-32240	Animal Licenses	$200.00	$200.00	$200.00
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	$243,272.00	$244,610.00	$245,269.00
R 101-33403	Market Value Credit-MH	$0.00	$0.00	$0.00
R 101-33404	PERA AID	$1,113.00	$1,113.00	$1,113.00
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	$0.00	$600.00
R 101-33423	State Police Aid	$14,000.00	$14,000.00	$14,000.00
R 101-33424	State Fire Aid	$13,000.00	$19,000.00	$19,000.00
R 101-33620	Other County Grants/Aid	$0.00	$80.00	$70.00
R 101-34000	Charges for Services	$18,500.00	$18,500.00	$8,000.00
R 101-34103	Zoning and Subdivision Fees	$100.00	$100.00	$100.00
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 Srvs	$76,500.00	$76,885.00	$76,885.00
R 101-34781	Reservation Fees	$0.00	$0.00	$0.00
R 101-35000	Fines and Forfeits	$5,000.00	$5,000.00	$5,000.00
R 101-35102	Parking Fines	$0.00	$0.00	$0.00
R 101-36100	Special Assessments	$200.00	$100.00	$100.00
R 101-36102	Penalties and Interest	$0.00	$0.00	$0.00
R 101-36200	Miscellaneous Revenues	$1,000.00	$4,000.00	$4,000.00
R 101-36210	Interest Earnings	$700.00	$700.00	$700.00
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	$2,000.00
R 101-36231	Community Development	$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	$60,000.00	$65,000.00	$60,000.00
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 101-39331	Insurance Proceeds	$0.00	$0.00	$0.00
		$564,161.52	$577,264.72	$599,409.54

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