

City of Duluth, Minnesota



**Proposed 2016 Levy
and
General Fund Budget**

September 10, 2015

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2016 Preliminary Levy and 2016 General Fund Budget

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2016 Preliminary Property Tax Levy

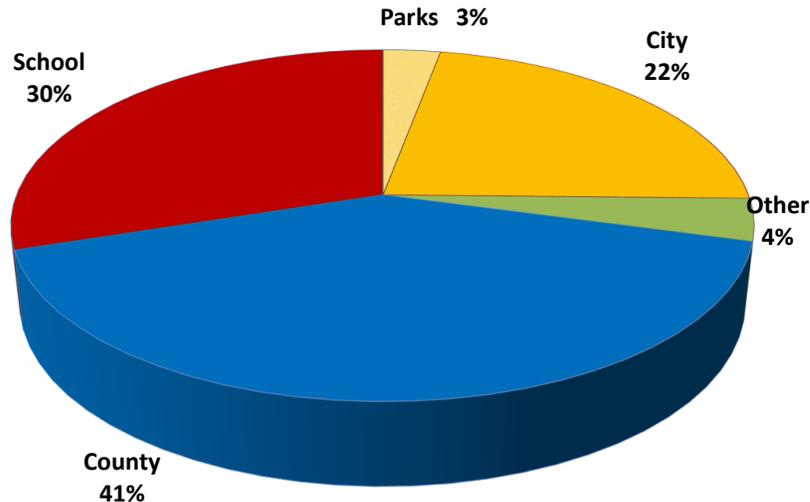
	2015 Approved Levy	2016 Proposed Levy	Change In Levy	% Change in Total City Levy	Impact on Tax Rate
General Operations Levy					
General Operations	\$ 12,864,500	\$ 13,567,600	\$ 703,100	3.50%	3.50%
New Growth	\$ -	\$ 411,300	\$ 411,300	2.05%	0.00%
Provision for Tax Delinquency	\$ 150,000	\$ 150,000	\$ -		
Total General Operations Levy	\$ 13,014,500	\$ 14,128,900	\$ 1,114,400	5.55%	3.50%
Capital Projects Levy					
Debt Service	\$ 6,574,300	\$ 6,574,300	\$ -		0.00%
Infrastructure Permanent Improvements	\$ 280,000	\$ 280,000	\$ -		
Total Capital Projects Levy	\$ 6,854,300	\$ 6,854,300	\$ -	0.00%	0.00%
Street Light Levy	\$ 220,000	\$ 647,592	\$ 427,592	2.13%	2.13%
Total City Property Tax Levy	\$ 20,088,800	\$ 21,630,792	\$ 1,541,992	7.68%	5.63%
Parks Referendum Levy	\$ 2,600,000	\$ 2,600,000	\$ -	0.00%	0.00%

Impact on Annual Property Tax Bill for \$159,600 Homestead Value

Annual City Portion:

2015 Average Homestead Property Taxes	\$ 515
2016 Property Taxes as Proposed	\$ 544
Proposed Increase	\$ 29

Breakdown of Average Homestead Property Tax Bill by Taxing Entity



2016 Proposed General Fund Budget by Type in millions

	2014 Approved Budget	2015 Approved Budget	2016 Proposed Budget	Variance 2015 Approved Budget vs 2016 Proposed Budget	
				\$	%
REVENUES					
General Operations Levy	12.900	13.015	14.129	1.114	8.6%
City Sales Tax	12.900	13.160	14.175	1.015	7.7%
All Other Taxes	2.087	2.236	2.189	(0.047)	-2.1%
Payment in Lieu of Tax	2.935	3.997	3.073	(0.924)	-23.1%
Local Government Aid	29.043	29.204	29.264	0.060	0.2%
Pension Aids	1.724	1.724	1.899	0.175	10.2%
All Other Intergovernmental	2.227	1.914	2.347	0.433	22.6%
Charges for Services	3.575	3.396	3.086	(0.310)	-9.1%
Building Inspection Fees	2.035	2.101	2.272	0.171	8.1%
Licenses and Permits	1.479	1.577	1.483	(0.094)	-6.0%
Fines	0.613	0.540	0.506	(0.034)	-6.3%
Earnings on Investments	0.305	-	-	-	
Transfer from Other funds	3.688	3.842	4.782	0.940	24.5%
Miscellaneous Revenues	0.897	0.962	0.801	(0.161)	-16.7%
Revenue Totals	76.408	77.668	80.006	2.338	3.0%
EXPENSES					
SALARIES					
Permanent Salaries	37.920	38.363	39.981	1.618	4.2%
Overtime	1.208	1.494	1.508	0.014	0.9%
Other Wages	0.494	0.487	0.516	0.029	6.0%
Total Salaries	39.622	40.344	42.005	1.661	4.1%
BENEFITS					
PERA	4.398	4.731	4.947	0.216	4.6%
Payroll Taxes	1.759	1.778	1.839	0.061	3.4%
Employee Insurances	9.157	9.262	9.479	0.217	2.3%
Total Benefits	15.314	15.771	16.265	0.494	3.1%
OTHER EXPENSE/CAPITAL					
Supplies	3.476	3.081	3.079	(0.002)	-0.1%
Other Services and Charges	9.229	9.629	9.717	0.088	0.9%
Utilities	1.226	1.226	1.251	0.025	2.0%
Retiree Insurance	7.225	7.225	6.900	(0.325)	-4.5%
Capital	0.316	0.392	0.289	(0.103)	-26.3%
Total Other Expense	21.472	21.553	21.236	(0.317)	-1.5%
Park/Trail Maintenance Supplement	-	-	0.500	0.500	100.0%
Proposed Budget Expense Totals	76.408	77.668	80.006	2.338	3.0%

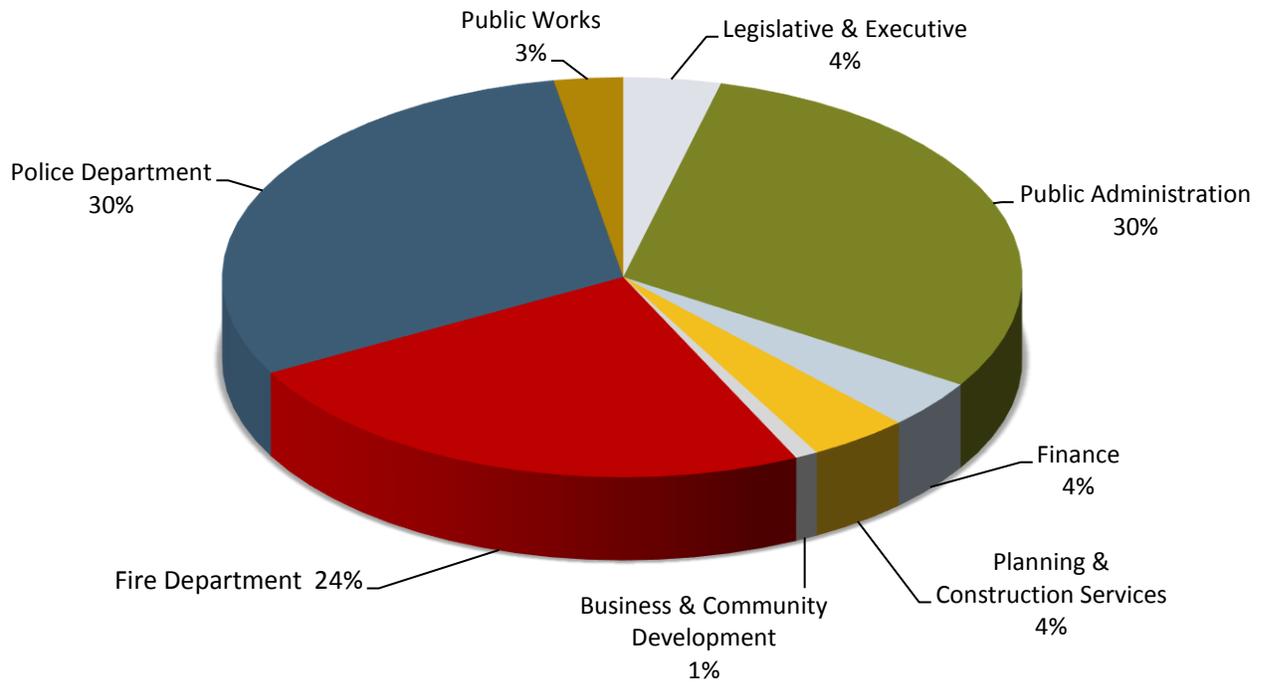
2016 Proposed General Fund Budget by Type

Bridge Schedule Outlining Variances over 2015 Approved Budget and 2016 Proposed Budget

	\$ Variance in Millions	Narrative
2015 Approved Revenues	\$ 77.668	
General Operations Levy	1.114	New growth & 3.5% levy increase
City Sales Tax	1.015	Based on 2015 projected sales
Licenses and Permits	(0.094)	Based on current projections
Local Government Aid	0.060	Certified LGA
All Other Intergovernmental	0.433	MSA and state insurance premium
Fines and Forfeits	(0.034)	Based on current projections
Payment in Lieu of Tax	(0.924)	Based on 2015 projected gas sales
Earnings on Investments	-	Revenue moved to OPEB in 2015
All Other Revenues	0.768	All other changes throughout
Total Revenue Changes	2.338	
2016 Proposed Revenues	\$ 80.006	
2015 Approved Expenses	\$ 77.668	
Permanent Salaries	1.618	Contract negotiations
Overtime	0.014	Accurately reflect usage
Other Wages	0.029	Increase in temp wages
PERA, Payroll Taxes	0.277	Due to salary increases
Insurances	0.217	More employees on family health
All Other Operating Expenses	(0.317)	Decreased retiree health costs
Park/Trail Maintenance Supplement	0.500	Park/Trail maintenance supplement
Total Expense Changes	2.338	
2016 Proposed Expenses	\$ 80.006	

City of Duluth Minnesota - 2016 Budget

General Fund Personnel Summary



Department	2015 Approved	2016 Proposed
Legislative & Executive	23.50	23.50
Public Administration	180.40	180.15
Finance	22.50	23.50
Planning & Construction Services	24.17	24.17
Business & Community Development	5.50	5.50
Fire Department	143.00	144.50
Police Department	178.50	180.50
Public Works	16.45	16.65
TOTAL	594.02	598.47

City of Duluth Minnesota - 2016 Budget

General Fund Personnel Summary

	2015 Approved	2016 Proposed	Difference	Narrative
LEGISLATIVE/EXECUTIVE				
City Council	0.00	0.00	0.00	
Mayor	4.00	4.00	0.00	
Chief Administrative Officer	2.50	2.50	0.00	
City Attorney	17.00	17.00	0.00	
Department Total	23.50	23.50	0.00	
PUBLIC ADMINISTRATION				
Human Resources	12.00	11.75	-0.25	Wellness Coordinator .75 FTE
Mgmt Information Systems	21.00	21.00	0.00	
City Clerk	7.00	7.00	0.00	
Maintenance Operations	68.60	68.60	0.00	
Library Services	46.50	46.50	0.00	
Facilities Management	25.30	25.30	0.00	
Department Total	180.40	180.15	-0.25	
FINANCE				
Finance Administration	3.00	3.00	0.00	
Auditor	8.50	9.50	1.00	Increase 1 Financial Analyst
Purchasing	2.00	2.00	0.00	
Treasurer	9.00	9.00	0.00	
Department Total	22.50	23.50	1.00	
PLANNING & CONSTRUCTION SERVICES				
Physical Planning	7.17	7.17	0.00	
Construction Svcs & Inspection	17	17	0.00	Decrease .5 supervisor re-org combined w/CDBG; Increase .5 info & comm specialist
Department Total	24.17	24.17	0.00	
BUSINESS AND COMMUNITY DEVELOPMENT				
Business & Comm Develop.	5.50	5.50	0.00	
Department Total	5.50	5.50	0.00	
FIRE				
Fire Administration	3.00	4.50	1.50	1 Hazmat grant coordinator; .5 info & comm specialist
Firefighting Operations	130.00	130.00	0.00	
Life Safety	10.00	10.00	0.00	
Department Total	143.00	144.50	1.50	
POLICE				
Police Administration/Patrol	178.50	180.50	2.00	DWI and DTA grant funded officers
Department Total	178.50	180.50	2.00	
PUBLIC WORKS				
Director's Office	0.40	0.40	0.00	
Engineering	16.05	16.25	0.20	Increase .2 information technician
Department Total	16.45	16.65	0.20	
TOTAL GENERAL FUND FTE'S	594.02	598.47	4.45	

City of Duluth Minnesota - 2016 Budget

General Fund

Departments

Legislative & Executive
 Public Administration
 Finance Department
 Planning & Construction Svcs
 Business Development
 Fire Department
 Police Department
 Public Works
 Transfers & Other Functions

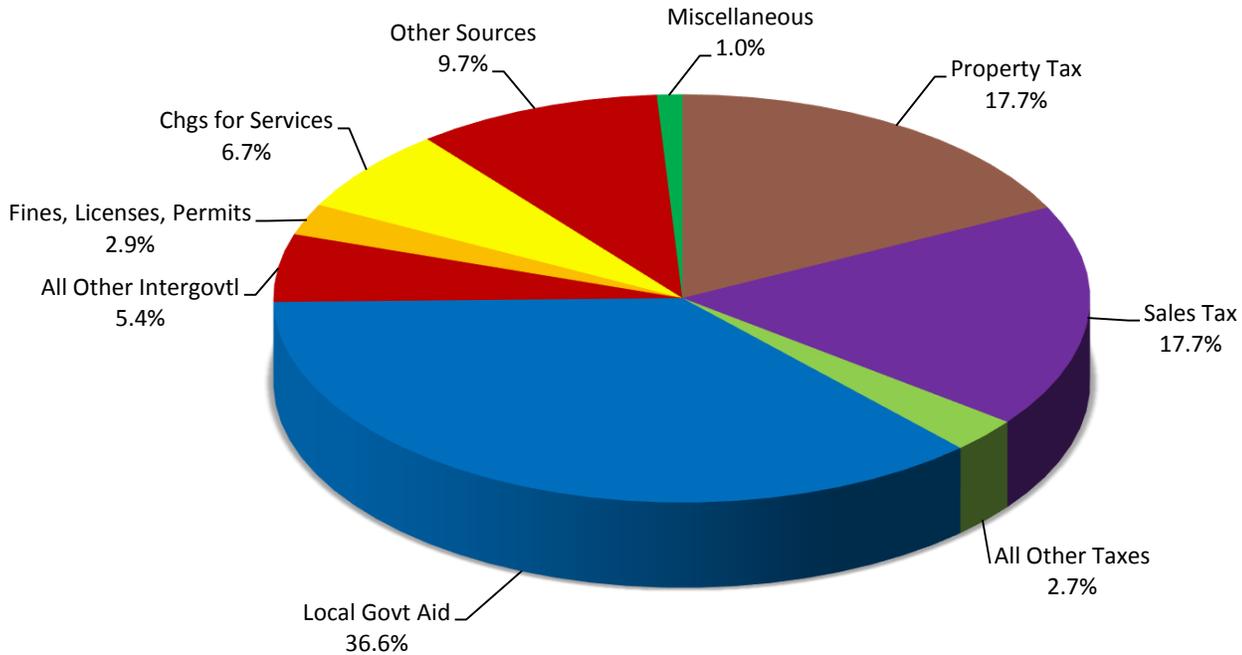
The General Fund provides general purpose government to the citizens of Duluth and accounts for all financial transactions not accounted for in another fund. This fund is used to finance activities such as general government, public safety, public works, libraries, recreation and business and economic development.

Financial support for this fund is received from general property taxes, city sales tax, licenses and permits, court fines and fees, departmental fees and charges, intergovernmental and miscellaneous revenues. The major categories of revenues and of expenditures are itemized below.

	2013 Actual	2014 Actual	2015 Approved	2016 Proposed
REVENUES				
Property Tax				
General Operations Levy	11,634,085	12,595,326	12,749,800	13,567,600
New Growth	106,300	-	114,700	411,300
Delinquent Property Taxes	283,960	336,323	150,000	150,000
City Sales Tax	12,743,825	13,208,184	13,160,000	14,175,000
All Other Taxes	2,090,882	2,663,455	2,236,000	2,189,400
Local Government Aid	27,437,478	29,030,643	29,203,600	29,264,100
All Other Intergovernmental	4,191,620	4,252,157	3,704,800	4,307,700
Licenses and Fines	2,390,993	2,156,902	2,116,000	1,988,900
Charges for Services	5,206,377	5,842,785	5,498,000	5,358,100
Earnings on Investments	63,782	428,184	-	-
Other Financing Sources	6,801,705	6,992,779	7,773,100	7,793,100
Miscellaneous	2,463,973	1,442,571	962,000	801,000
Total Revenues	75,414,980	78,949,309	77,668,000	80,006,200
EXPENDITURES				
Permanent Salaries	36,695,088	37,262,575	38,363,300	39,980,800
Premium Pay	1,982,333	1,946,987	1,493,800	1,507,800
Other Wages	400,283	554,011	486,700	516,300
Employee Benefits	14,846,007	15,664,616	15,771,700	16,265,100
Supplies	4,422,628	3,764,417	3,080,700	3,079,200
Other Services & Charges	8,127,593	8,927,813	9,628,900	9,716,800
Utilities	1,208,979	1,250,050	1,226,400	1,251,400
Retiree Insurance	6,555,393	6,985,951	7,225,000	6,900,000
Capital	372,559	348,667	391,500	288,800
Park/Trail Maint Supplement	0	0	0	500,000
Total Expenditures	74,610,863	76,705,087	77,668,000	80,006,200

City of Duluth Minnesota - 2016 Budget

GENERAL FUND PROPOSED REVENUES Percent of Total by Major Category



Property Tax - Current & Delinquent	\$	14,128,900
City Sales Tax	\$	14,175,000
All Other Taxes	\$	2,189,400
Local Government Aid	\$	29,264,100
All Other Intergovernmental	\$	4,307,700
Licenses and Fines	\$	1,988,900
Charges for Services	\$	5,358,100
Other Financing Sources	\$	7,793,100
Miscellaneous	\$	801,000
TOTAL 2016 REVENUES	\$	80,006,200

This graph shows the major categories of revenues expressed as a percent of total General Fund revenues estimated for budget fiscal year 2016. The City's policy of maintaining a diverse revenue base is reflected in the categories of revenues listed above, with almost 200 separate budgeted sources of revenue detailed within the Revenue Source Summary that follows this graph. Although, the City does have a wide variety of revenues, the reader will note the City's relative dependence on Local Government Aid, which constitutes 36.6% of all General Fund revenues. For this reason, Local Government Aid is monitored closely at the State Legislature.

City of Duluth Minnesota - 2016 Budget

General Fund Revenues		2013 Actual	2014 Approved	2015 Approved	2016 Proposed
CATEGORY 10 - TAXES					
4005	Current Property Tax	11,634,085	12,749,800	12,749,800	13,567,600
	New Growth	106,300	-	114,700	411,300
4010	Delinquent Property Tax	283,960	150,000	150,000	150,000
4015	Mobile Home Tax	5,977	50,800	58,700	58,700
4040	City Sales Tax	12,743,825	12,900,000	13,160,000	14,175,000
4050	Charitable Gambling Tax	55,267	48,000	55,000	60,000
4070	MN Power Franchise Fee	1,100,000	1,100,000	1,100,000	1,100,000
4071	Cable Franchise Fee	850,184	856,400	926,700	890,000
4072	No. MN Utility Franchise Fee	8,114	7,000	8,100	11,300
4080	Forfeit Tax Sale	1,911	5,000	19,400	19,400
4090	Other Taxes	69,429	20,000	68,100	50,000
TOTAL TAXES		26,859,052	27,887,000	28,410,500	30,493,300
CATEGORY 20 - LICENSES AND PERMITS					
4101	Liquor License	467,583	405,000	455,000	455,000
4102	Beer License	14,054	14,000	14,000	14,000
4105	Hotel License	9,054	6,500	9,000	9,000
4106	Garbage Collection	17,520	14,000	14,000	16,000
4107	Horse & Carriage	566	700	700	700
4108	Emergency Wrecker License	7,928	5,000	6,000	6,000
4109	Gas Station License	8,686	8,500	8,500	8,500
4111	Pawnbroker License	1,137	1,300	1,100	1,100
4112	Peddler's License	3,796	500	500	1,000
4113	Precious Metal Dealer	1,895	1,200	1,200	1,500
4114	Pet Shop License	1,819	1,200	1,700	1,700
4117	Massage Parlor	12,812	5,000	8,000	12,000
4118	Cigarette License	14,000	15,000	13,000	13,000
4119	Motor Vehicle - Dealer	4,927	4,400	4,400	4,400
4119	Motor Vehicle - Rental	2,104	1,600	1,800	1,800
4120	Taxi Permit	11,797	5,300	17,000	11,000
4121	Coin Operating Device	10,355	9,000	10,000	9,000
4122	Pool & Bowling	2,360	2,000	600	1,000
4124	Tree Service Contractor	-	700	-	-
4150	Pet License	21,099	18,000	35,000	-
4151	Fill Permits	1,125	1,200	1,200	1,200
4152	Excavation Permits	19,070	20,000	20,000	20,000
4153	Multiple Dwell License-3 or more	97,520	100,000	250,000	143,000
4153	Multiple Dwell License-1 or 2 units	903,593	735,000	575,000	642,000
4154	Commercial Use/Occupancy	79,090	65,000	75,000	80,000
4155	Special Event Permit	3,498	3,000	3,000	3,000
4170	Misc. Perm. & Licenses	81,765	35,700	50,700	27,000
TOTAL LICENSE AND PERMITS		1,799,153	1,478,800	1,576,400	1,482,900

City of Duluth Minnesota - 2016 Budget

General Fund Revenues	2013 Actual	2014 Approved	2015 Approved	2016 Proposed
CATEGORY 30 - INTERGOVERNMENTAL				
4209 Misc. Federal Grants (Safer Grant)	28,898	200,000	-	-
4220 State of Minnesota	186,366	-	-	285,000
4221 Local Government Aid	27,437,478	29,042,600	29,203,600	29,264,100
4222 State Property Tax Aid	63,109	-	-	-
4225 Ski Trail Reimbursement	11,000	5,000	11,000	11,000
4226 Snowmobile Trail Grants	6,963	18,000	13,000	13,900
4227 Police Training Reimbursement	51,263	50,000	50,000	50,000
4230 PERA Aid	124,428	124,400	124,400	124,400
4232 State Insurance Premium	1,738,318	1,600,000	1,600,000	1,775,000
4240 Municipal State Aid - Maintenance	1,533,448	1,533,400	1,400,000	1,533,400
4260 St. Louis County	148,311	148,300	157,300	164,400
4261 ISD 709	235,832	211,000	220,200	225,200
4262 Housing & Redevelopment Authority	-	60,900	62,700	63,800
4270 Other Grants	232	-	-	-
4300 HRA in Lieu of Taxes	47,366	47,300	50,200	45,600
4300 Ordean Foundation	16,086	16,000	16,000	16,000
TOTAL INTERGOVERNMENTAL	31,629,098	33,056,900	32,908,400	33,571,800
CATEGORY 40 - CHARGES FOR SERVICES				
4301 Zoning Appeals Fees	-	600	600	600
4303 Use Permit - Flood & Wetlands	2,194	1,000	1,000	1,000
4306 Building Appeals Fees	120	-	-	-
4307 Planning/Zoning Fees	113,875	75,000	75,000	80,000
4310 Assessment Cost Services	1,390	33,900	28,400	24,600
4311 Assessment Certification Fee	30,955	30,000	25,000	30,000
4313 Assessment Handling Fee	3,520	10,000	-	-
4315 Stormwater Administrative Service	150,700	150,700	150,700	150,700
4315 Sewer Administrative Service	306,900	306,900	306,900	306,900
4315 Steam Administrative Service	49,500	49,500	49,500	49,500
4315 DECC Administrative Service	25,000	25,000	25,000	25,000
4315 DTA Administrative Service	10,300	10,300	10,300	10,300
4315 Grant Administration Services	74,187	77,500	87,200	87,200
4315 Airport Administrative Service	45,200	45,200	45,200	45,200
4315 DEDA Administrative Service	365,000	365,000	365,000	365,000
4315 Public Utility Admin Service	872,400	872,400	872,400	872,400
4315 Fleet Administrative Service	108,200	108,200	108,200	108,200
4315 Golf Administrative Service	66,800	66,800	66,800	66,800
4315 Group Health Admin Service	255,000	255,000	255,000	255,000
4315 Self Insurance Admin Service	283,200	283,200	283,200	283,200
4315 Spirit Mt. Administrative Service	37,700	37,700	37,700	37,700
4315 Parking Administrative Service	23,300	23,300	23,300	23,300
4315 Street Lighting System Utility	59,000	59,000	59,000	59,000

City of Duluth Minnesota - 2016 Budget

General Fund Revenues	2013 Actual	2014 Approved	2015 Approved	2016 Proposed
Category 40 - Charges for Services continued				
4319 Attorney Fees	11,500	10,000	10,000	4,000
4320 MIS Services	1,801	5,200	5,200	4,600
4322 Animal Shelter Fees	17,694	20,000	20,000	20,000
4323 Garnishment Fees	60	100	-	-
4324 Miscellaneous Services	-	300	-	-
4325 Radio Services	6,500	6,500	-	-
4326 Criminal History Checks	521	2,000	2,000	2,000
4328 Pawnbroker Transaction Charge	76,893	50,000	75,000	65,000
4329 False Alarm Fees & Penalties	18,384	10,000	17,000	19,600
4340 Fire Protection Services	4,200	4,200	4,200	4,200
4341 Hydrant Maintenance Service	30,000	30,000	30,000	30,000
4350 Inspection Services	-	4,000	4,000	4,000
4351 Building Inspection Fees	1,324,238	1,460,000	1,503,800	1,626,400
4352 Plumbing Inspection Fees	178,011	180,000	185,400	200,500
4353 Electric Inspection Fees	181,924	190,000	195,700	211,600
4354 HVAC-R Inspection Fees	207,468	150,000	154,500	167,100
4355 Signs Inspection Fees	13,047	10,500	10,800	11,700
4356 House Moving Inspection Fees	12,684	5,000	10,000	10,000
4357 Mobile Home Inspection Fees	224	2,000	2,100	2,100
4359 CAF Administrative Fee	5,753	15,000	15,500	16,800
4360 Vacant Building Fee	9,320	5,000	5,000	7,500
4361 RZP Registration Fee	14,013	14,000	14,400	14,400
4370 Engineering Services	207,701	550,000	358,000	55,000
TOTAL CHARGES FOR SERVICES	5,206,377	5,610,000	5,498,000	5,358,100
CATEGORY 50 - FINES AND FORFEITS				
4470 License Penalties	5,924	18,000	8,000	2,000
4471 Library Fines	85,956	90,000	75,000	75,000
4472 Administrative Fines	30,673	22,700	54,600	19,000
4473 Court Fines	469,287	482,100	402,000	410,000
TOTAL FINES AND FORFEITS	591,840	612,800	539,600	506,000
CATEGORY 60 - SPECIAL ASSESSMENTS				
4500 Assessments	37,013	107,200	80,000	111,600
4500 Assessments - Service Charge	326,024	300,000	300,000	300,000
4501 Assessments - Penalty & Interest	23,669	32,100	22,700	28,600
TOTAL SPECIAL ASSESSMENTS	386,706	439,300	402,700	440,200
CATEGORY 70 - MISCELLANEOUS				
4601 Earnings on Investments	63,782	305,000	-	-
4602 Interest on Temporary Loans	80,712	4,600	50,000	-

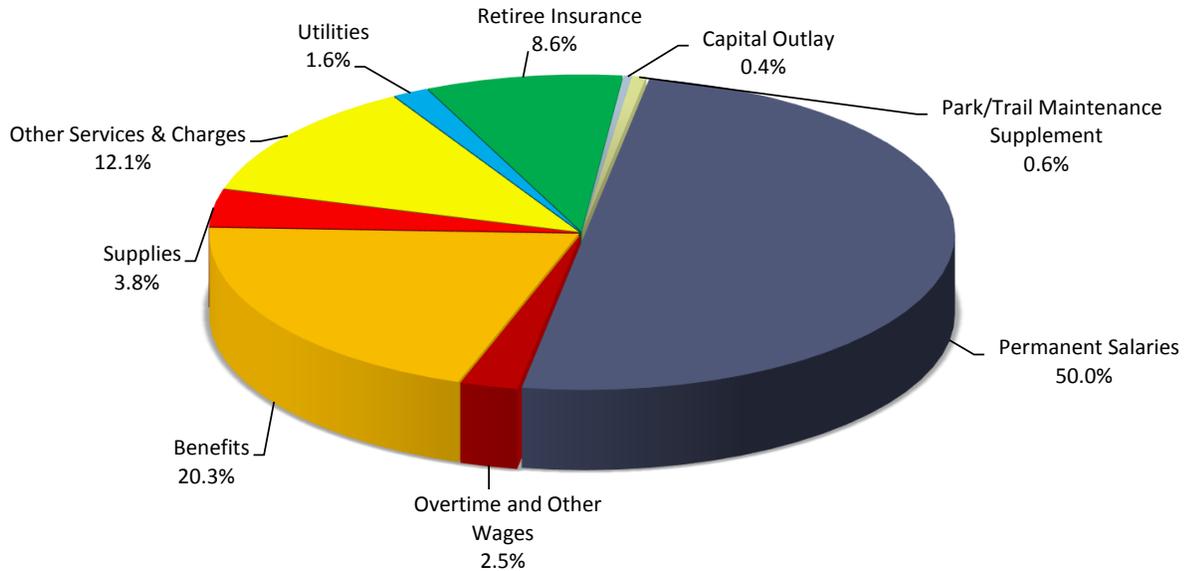
City of Duluth Minnesota - 2016 Budget

General Fund Revenues	2013 Actual	2014 Approved	2015 Approved	2016 Proposed
Category 70 - Miscellaneous continued				
4620 Telecommunications Space Rental	9,957	10,000	-	-
4622 Rent of Buildings	78,099	76,600	115,700	76,600
4623 Rent of Land	7,215	5,900	6,300	6,300
4624 Rent of Equipment	-	300	300	-
4627 Concessions & Commissions	10,914	9,000	9,000	9,000
4631 Media Sales	34,341	28,000	31,000	31,900
4636 Sale of Materials	9,889	4,000	6,000	6,000
4639 Sale of Equipment	95,257	70,000	70,000	70,000
4640 Sale of Land	515,900	57,600	57,600	-
4644 Miscellaneous Sales	223,412	54,200	111,200	64,800
4650 Salary Reimbursement	25,411	20,000	20,000	20,000
4654 Other Reimbursements	817,495	73,700	80,700	74,700
4660 Gifts & Donations	2,020	4,700	-	-
4680 Damages Recovered	54,806	15,000	-	-
4700 Other Sources	110,498	23,300	-	-
4701 2% Retention Surtax	1,341	1,500	1,500	1,500
TOTAL MISCELLANEOUS	2,141,049	763,400	559,300	360,800
CATEGORY 80 - OTHER FINANCING SOURCES				
4730 Transfer from Tourism Tax Fund	1,160,750	827,900	827,900	950,000
4730 Transfer from Tourism Tax - Park/Trail Maint	-	-	-	200,000
4730 Transfer from Special Revenue Funds	-	-	57,700	71,900
4730 Transfer from Comm Invest Fund	368,452	145,000	110,000	400,000
4730 Transfer from Police Grant Funds	634,995	410,900	527,500	740,900
4730 Transfer from Public Utility Funds	680,773	947,200	962,200	1,092,400
4730 Transfer from Parking Fund	1,428,223	1,326,700	1,326,700	1,326,700
4730 Transfer from Permanent Improvement	-	30,000	30,000	-
4731 Gas Utility in Lieu of Taxes	2,375,793	2,726,000	3,778,400	2,876,000
4732 Steam Utility in Lieu of Taxes	152,719	146,000	152,700	135,200
TOTAL OTHER FINANCING SOURCES	6,801,705	6,559,700	7,773,100	7,793,100
GENERAL FUND TOTAL	75,414,980	76,407,900	77,668,000	80,006,200

City of Duluth Minnesota - 2016 Budget

GENERAL FUND PROPOSED EXPENSES

Percent of Total by Major Category



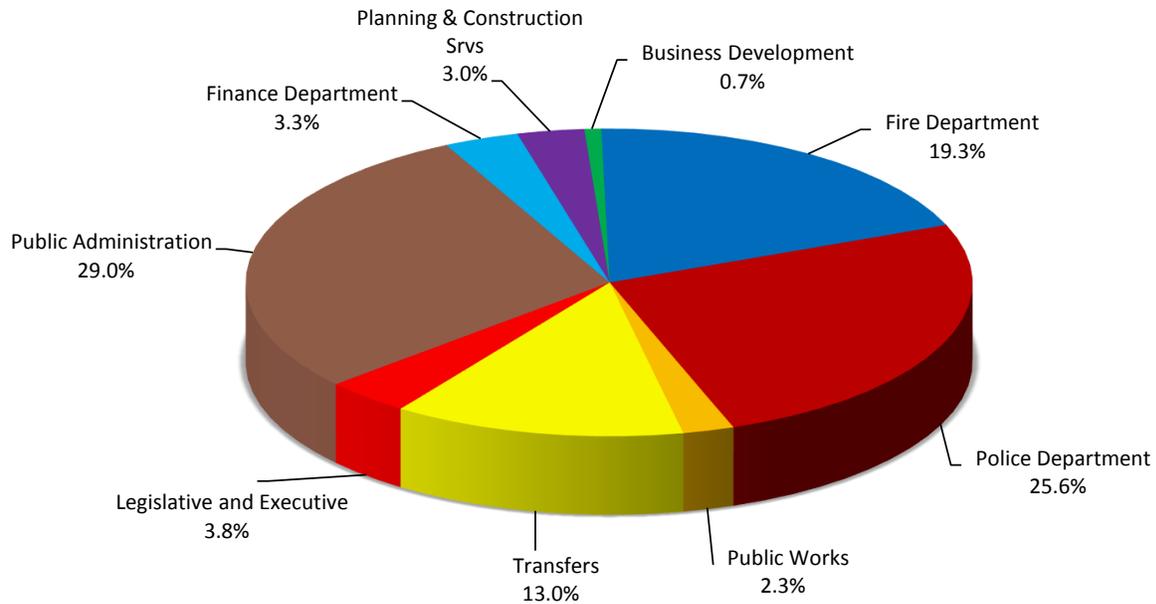
Permanent Salaries	\$	39,980,800
Overtime and Other Wages	\$	2,024,100
Benefits	\$	16,265,100
Supplies	\$	3,079,200
Other Services & Charges	\$	9,716,800
Utilities	\$	1,251,400
Retiree Insurance	\$	6,900,000
Capital Outlay	\$	288,800
Park/Trail Maintenance Supplement	\$	500,000
TOTAL 2016 EXPENDITURES	\$	80,006,200

This graph shows the General Fund budget by expense category. The largest single category of expense is Permanent Salaries at 50% of all expenses. When the cost of benefits, overtime and other wages is added, the total is 72.8% of all budgeted expenses. Other Services and Charges comprises 12.1% of the total; followed by Retiree Insurance at 8.6%; Supplies at 3.8%; Utilities at 1.6%; Park/Trail Maintenance Supplement at .6%; and Capital Outlay in the General Fund at .4%.

General Fund - 2016 Proposed Expense Budget

General Fund Expenses	Permanent		Temporary		Other	Capital	TOTAL
	Salaries	Overtime	Salaries	Benefits	Expense	Outlay	
LEGISLATIVE AND EXECUTIVE							
City Council	0	0	90,000	7,000	82,200	0	179,200
Mayor's Office	308,200	0	0	115,000	14,600	0	437,800
Chief Administrative Officer	200,800	0	0	69,500	10,600	0	280,900
Attorney's Office	1,572,000	0	30,000	507,700	39,100	2,000	2,150,800
DEPARTMENT TOTAL	2,081,000	0	120,000	699,200	146,500	2,000	3,048,700
PUBLIC ADMINISTRATION							
Human Resources	759,500	0	10,000	333,100	81,500	0	1,184,100
Management Info Systems	1,449,800	20,000	0	573,900	896,200	0	2,939,900
City Clerk's	463,400	1,000	75,000	213,900	54,500	0	807,800
Maintenance Operations	3,701,600	167,000	56,700	1,629,800	4,337,300	0	9,892,400
Library Services	2,574,600	800	96,800	936,300	318,600	264,500	4,191,600
Facilities Management	1,419,600	25,000	10,000	580,900	2,188,000	0	4,223,500
DEPARTMENT TOTAL	10,368,500	213,800	248,500	4,267,900	7,876,100	264,500	23,239,300
FINANCE							
Budget Office	242,900	0	0	96,500	7,100	0	346,500
Auditor's Office	725,300	14,000	0	262,600	333,300	0	1,335,200
Purchasing	124,700	0	0	47,500	5,700	0	177,900
Treasurer's Office	539,900	0	0	215,900	44,000	0	799,800
DEPARTMENT TOTAL	1,632,800	14,000	0	622,500	390,100	0	2,659,400
PLANNING & CONST. SRVS.							
Physical Planning	480,800	0	0	183,700	48,400	0	712,900
Const. Srvs & Inspection	1,047,600	9,000	0	430,400	184,800	0	1,671,800
DEPARTMENT TOTAL	1,528,400	9,000	0	614,100	233,200	0	2,384,700
BUSINESS DEVELOPMENT	429,300	0	0	152,900	14,300	0	596,500
FIRE DEPARTMENT							
Fire Administration	387,700	0	0	126,600	65,000	0	579,300
Fire Operations	8,971,000	630,000	0	3,735,300	469,000	0	13,805,300
Life Safety	655,200	10,000	0	289,200	83,700	0	1,038,100
DEPARTMENT TOTAL	10,013,900	640,000	0	4,151,100	617,700	0	15,422,700
POLICE DEPARTMENT							
Police Admin, Investigation, Patrol	12,789,700	575,000	122,700	5,260,000	1,715,700	0	20,463,100
DEPARTMENT TOTAL	12,789,700	575,000	122,700	5,260,000	1,715,700	0	20,463,100
PUBLIC WORKS							
Director's Office	41,500	0	0	9,700	800	0	52,000
Transportation Engineering	1,095,700	56,000	25,100	437,700	152,300	0	1,766,800
DEPARTMENT TOTAL	1,137,200	56,000	25,100	447,400	153,100	0	1,818,800
TRANSFERS	0	0	0	50,000	10,300,700	22,300	10,373,000
DEPARTMENT TOTAL	0	0	0	50,000	10,300,700	22,300	10,373,000
2016 Proposed General Fund	39,980,800	1,507,800	516,300	16,265,100	21,447,400	288,800	80,006,200

GENERAL FUND PROPOSED EXPENSES
Percent of Total by Department



Legislative and Executive	\$	3,048,700
Public Administration	\$	23,239,300
Finance Department	\$	2,659,400
Planning & Construction Srvs	\$	2,384,700
Business Development	\$	596,500
Fire Department	\$	15,422,700
Police Department	\$	20,463,100
Public Works	\$	1,818,800
Transfers	\$	10,373,000
TOTAL 2016 EXPENDITURES	\$	80,006,200

This graph shows the General Fund Departmental budgets as a percent of the total General Fund expenditures for budget fiscal year 2016. The largest category of expense is public safety with the Police and Fire Departments comprising 44.9% of the total; followed by the Public Administration Department which includes Maintenance Operations, City Clerk, Library, Human Resources, and Management Information Systems at 29%. The Transfers Department comprises 13% of the total. The remaining five departments totaled together are 13.1%, with no department exceeding 4%.

City of Duluth Minnesota - 2016 Budget

General Fund Expense Detail		2013 Actual	2014 Actual	2015 Approved	2016 Proposed
City Council - 110-110-1101					
PERSONAL SERVICES					
5103	Other Wages	89,431	89,964	90,000	90,000
	TOTAL	89,431	89,964	90,000	90,000
EMPLOYEE BENEFITS					
5121	PERA Retirement	1,499	541	700	700
5122	FICA - Social Security	3,667	4,906	5,000	5,000
5123	FICA - Medicare	1,292	1,304	1,300	1,300
	TOTAL	6,458	6,751	7,000	7,000
OTHER EXPENDITURES					
5200	Office Supplies	-	-	1,000	1,000
5201	Computer Supplies/Software	-	-	1,000	1,000
5202	Audiovisual & Photography	-	-	500	500
5219	Other Miscellaneous Supplies	298	-	300	300
5319	Other Professional Services	1,125	8,168	10,000	10,000
5331	Travel/Training	798	1,407	12,000	12,000
5355	Printing & Copying	1,374	54	2,000	2,000
5404	Equipment/Machinery Repair & Mtc	941	2,850	3,700	3,700
5414	Software Licenses & Mtce Agreement	-	-	40,500	40,500
5433	Dues & Subscription	376	608	1,000	1,000
5441	Other Services & Charges	1,956	4,224	8,000	8,000
5443	Board & Meeting Expenses	6,612	6,053	2,200	2,200
	TOTAL	13,479	23,363	82,200	82,200
DIVISION TOTAL		109,368	120,078	179,200	179,200

City of Duluth Minnesota - 2016 Budget

General Fund Expense Detail	2013 Actual	2014 Actual	2015 Approved	2016 Proposed
Mayor's Office - 110-110-1102				
PERSONAL SERVICES				
5100 Permanent Salaries	202,166	264,197	282,100	308,200
5101 Premium Pay	-	69	-	-
5103 Other Wages	-	5,669	-	-
TOTAL	202,166	269,935	282,100	308,200
EMPLOYEE BENEFITS				
5121 PERA Retirement	11,722	16,782	20,100	22,500
5122 FICA - Social Security	12,501	16,850	17,500	19,100
5123 FICA - Medicare	2,924	3,941	4,100	4,500
5125 Dental Insurance	1,152	572	1,400	1,500
5126 Life Insurance	540	660	700	700
5127 Health Care Savings Plan (HCSP)	13,860	5,557	20,700	3,000
5130 Cafeteria Plan Benefits	33,665	41,870	35,900	63,700
TOTAL	76,364	86,232	100,400	115,000
OTHER EXPENDITURES				
5200 Office Supplies	989	496	1,000	1,000
5219 Other Miscellaneous Supplies	-	171	500	500
5241 Small Equip-Office/Operating	799	2,267	200	200
5320 Data Services	306	-	-	-
5321 Phone Service Cellular Phone	704	1,948	-	-
5322 Postage	-	-	100	100
5331 Travel/Training	5,155	10,323	3,000	3,000
5355 Printing & Copying	154	29	2,000	2,000
5356 Copier, Printer Lease & Supplies	281	70	-	-
5433 Dues & Subscription	237	1,737	300	300
5441 Other Services & Charges	1,339	265	1,500	1,500
5443 Board & Meeting Expenses	2,506	2,180	1,000	1,000
5444 Mayor's Contingent Account	4,000	1,434	5,000	5,000
TOTAL	16,470	20,921	14,600	14,600
DIVISION TOTAL	294,999	377,088	397,100	437,800

City of Duluth Minnesota - 2016 Budget

General Fund Expense Detail	2013 Actual	2014 Actual	2015 Approved	2016 Proposed
Chief Administrative Officer - 110-110-1103				
PERSONAL SERVICES				
5100 Permanent Salaries	211,361	191,202	205,300	200,800
5101 Premium Pay	328	1,042	-	-
5103 Other Wages	-	-	-	-
TOTAL	211,689	192,244	205,300	200,800
EMPLOYEE BENEFITS				
5121 PERA Retirement	14,231	14,573	15,200	14,800
5122 FICA - Social Security	12,252	10,823	12,700	12,500
5123 FICA - Medicare	3,066	2,688	3,000	2,900
5125 Dental Insurance	960	390	900	900
5126 Life Insurance	450	450	500	500
5127 Health Care Savings Plan (HCSP)	13,691	13,300	28,300	2,000
5130 Cafeteria Plan Benefits	25,080	37,608	37,400	35,900
5133 Health or Fitness Program	46	521	-	-
TOTAL	69,776	80,353	98,000	69,500
OTHER EXPENDITURES				
5200 Office Supplies	1,922	1,152	1,000	1,000
5201 Computer Supplies/Software	-	-	500	500
5219 Other Miscellaneous Supplies	800	-	500	500
5321 Phone Service Cellular Phone	1,200	1,200	-	-
5331 Travel/Training	1,006	1,019	2,000	2,000
5356 Copier, Printer Lease & Supplies	406	92	-	-
5404 Equipment/Machinery Repair & Mtc	-	-	300	300
5418 Vehicle/Equip Lease (Long-term)	-	-	300	300
5433 Dues & Subscription	920	1,600	500	500
5435 Books & Pamphlets	-	-	500	500
5441 Other Services & Charges	78	126	4,000	4,000
5443 Board & Meeting Expenses	823	734	1,000	1,000
TOTAL	7,156	5,922	10,600	10,600
DIVISION TOTAL	288,621	278,519	313,900	280,900

City of Duluth Minnesota - 2016 Budget

General Fund Expense Detail	2013 Actual	2014 Actual	2015 Approved	2016 Proposed
City Attorney's Office - 110-110-1104				
PERSONAL SERVICES				
5100 Permanent Salaries	1,412,869	1,412,149	1,498,200	1,572,000
5101 Premium Pay	2,303	55	-	-
5103 Other Wages	-	17,249	16,500	30,000
TOTAL	1,415,172	1,429,453	1,514,700	1,602,000
EMPLOYEE BENEFITS				
5121 PERA Retirement	99,875	100,867	111,800	118,600
5122 FICA - Social Security	83,633	85,454	93,900	99,300
5123 FICA - Medicare	20,123	20,299	22,000	23,200
5125 Dental Insurance	6,128	2,451	6,100	6,300
5126 Life Insurance	2,880	2,731	3,100	3,100
5127 Health Care Savings Plan (HCSP)	36,218	40,749	31,700	15,500
5130 Cafeteria Plan Benefits	206,216	203,132	229,200	241,700
5133 Health or Fitness Program	584	243	-	-
TOTAL	455,657	455,926	497,800	507,700
OTHER EXPENDITURES				
5200 Office Supplies	4,692	3,337	4,500	3,300
5241 Small Equip-Office/Operating	-	752	-	-
5304 Legal Services	8,530	134	3,000	2,000
5321 Phone Service Cellular Phone	1,650	1,740	2,200	2,200
5331 Travel/Training	5,371	10,037	5,400	6,000
5335 Local Mileage Reimbursement	946	1,207	1,500	1,000
5355 Printing & Copying	31	29	-	-
5356 Copier, Printer Lease & Supplies	979	1,325	-	1,200
5414 Software Licenses and Maintenance	-	-	1,400	1,400
5433 Dues & Subscription	13,133	14,099	19,600	15,000
5441 Other Services & Charges	77	60	1,500	7,000
TOTAL	35,410	32,720	39,100	39,100
CAPITAL OUTLAY				
5590 Library Materials	440	1,272	2,000	2,000
TOTAL	440	1,272	2,000	2,000
DIVISION TOTAL	1,906,678	1,919,371	2,053,600	2,150,800

City of Duluth Minnesota - 2016 Budget

General Fund Expense Detail	2013 Actual	2014 Actual	2015 Approved	2016 Proposed
Human Resources - 110-121-1106				
PERSONAL SERVICES				
5100 Permanent Salaries	680,744	700,291	758,900	759,500
5101 Premium Pay	3,648	4,714	-	-
5103 Other Wages	17,790	4,294	15,000	10,000
TOTAL	702,182	709,299	773,900	769,500
EMPLOYEE BENEFITS				
5121 PERA Retirement	43,529	44,723	50,200	50,500
5122 FICA - Social Security	42,430	42,615	48,000	47,700
5123 FICA - Medicare	9,923	9,966	11,200	11,200
5125 Dental Insurance	4,064	1,742	4,200	4,400
5126 Life Insurance	1,905	2,010	2,100	2,100
5127 Health Care Savings Plan (HCSP)	18,341	20,267	19,200	43,700
5130 Cafeteria Plan Benefits	132,592	157,294	156,000	170,500
5133 Health or Fitness Program	1,378	930	1,000	3,000
TOTAL	254,162	279,547	291,900	333,100
OTHER EXPENDITURES				
5200 Office Supplies	3,655	2,311	6,000	3,000
5201 Computer Supplies/Software	375	1,236	2,000	2,000
5219 Other Miscellaneous Supplies	4,438	967	1,500	1,500
5319 Other Professional Services	9,733	8,397	15,000	13,000
5321 Phone Service	508	600	1,000	1,000
5331 Travel/Training	9,824	8,921	10,000	15,000
5355 Printing & Copying	5,288	6,826	11,000	11,000
5356 Copier, Printer Lease & Supplies	9,351	9,689	9,000	10,000
5404 Equipment/Machinery Repair & Mtc	-	-	2,500	1,000
5414 Software Licenses & Mtce Agreement	-	-	15,000	15,000
5433 Dues & Subscription	1,197	2,343	3,000	3,000
5435 Books & Pamphlets	484	-	2,500	1,000
5441 Other Services & Charges	2,446	4,563	5,000	5,000
5446 Tuition Reimbursement	-	-	-	-
TOTAL	47,298	45,852	83,500	81,500
DIVISION TOTAL	1,003,642	1,034,698	1,149,300	1,184,100

City of Duluth Minnesota - 2016 Budget

General Fund Expense Detail	2013 Actual	2014 Actual	2015 Approved	2016 Proposed
Management Information Systems - 110-121-1107				
PERSONAL SERVICES				
5100 Permanent Salaries	1,142,439	1,259,326	1,379,400	1,449,800
5101 Premium Pay	20,273	8,679	20,000	20,000
5103 Other Wages	10,074	434	-	-
TOTAL	1,172,786	1,268,439	1,399,400	1,469,800
EMPLOYEE BENEFITS				
5121 PERA Retirement	82,554	86,764	102,200	103,000
5122 FICA - Social Security	71,260	76,873	86,800	91,100
5123 FICA - Medicare	16,666	17,979	20,300	21,300
5125 Dental Insurance	6,753	2,898	7,400	7,600
5126 Life Insurance	3,165	3,330	3,700	3,700
5127 Health Care Savings Plan (HCSP)	35,167	15,905	13,000	37,900
5130 Cafeteria Plan Benefits	227,553	245,854	249,900	309,300
TOTAL	443,118	449,603	483,300	573,900
OTHER EXPENDITURES				
5200 Office Supplies	2,193	1,446	2,500	2,500
5201 Computer Supplies/Software	343,075	341,986	32,000	26,500
5203 Paper/Stationery/Forms	1,168	96	-	-
5241 Small Equip-Office/Operating	945	3,841	2,500	2,500
5309 MIS Services	2,510	1,531	1,500	10,000
5319 Other Professional Services	49,608	26,287	54,000	64,000
5320 Data Services	70,921	176,758	160,500	165,000
5321 Phone Service	4,052	4,996	6,000	6,000
5331 Travel/Training	18,124	20,549	25,000	25,000
5335 Local Mileage Reimbursement	965	908	1,500	1,500
5355 Printing & Copying	3,303	3,089	2,000	4,000
5356 Copier, Printer Lease & Supplies	-	82	-	-
5404 Equipment/Machinery Repair & Mtc	84,841	91,408	223,500	221,000
5409 Fleet Service Charges	-	-	-	3,000
5414 Software Licenses & Mtce Agreement	-	91	339,200	354,200
5433 Dues & Subscription	8,931	7,255	8,000	11,000
TOTAL	590,638	680,323	858,200	896,200
DIVISION TOTAL	2,206,542	2,398,364	2,740,900	2,939,900

City of Duluth Minnesota - 2016 Budget

General Fund Expense Detail	2013 Actual	2014 Actual	2015 Approved	2016 Proposed
City Clerk - 110-121-1211				
PERSONAL SERVICES				
5100 Permanent Salaries	557,102	479,378	467,500	463,400
5101 Premium Pay	925	1,337	1,000	1,000
5103 Other Wages	45,876	77,687	75,000	75,000
TOTAL	603,903	558,402	543,500	539,400
EMPLOYEE BENEFITS				
5121 PERA Retirement	37,690	34,261	34,600	34,800
5122 FICA - Social Security	34,342	30,687	33,400	33,100
5123 FICA - Medicare	8,031	7,177	7,800	7,700
5125 Dental Insurance	3,126	1,163	2,500	2,600
5126 Life Insurance	1,470	1,364	1,300	1,300
5127 Health Care Savings Plan (HCSP)	9,995	7,817	4,400	4,500
5130 Cafeteria Plan Benefits	113,775	105,478	104,400	129,900
5133 Health or Fitness Program	567	291	-	-
TOTAL	208,996	188,237	188,400	213,900
OTHER EXPENDITURES				
5200 Office Supplies	2,651	2,746	1,100	1,100
5201 Computer Supplies/Software	65	20	500	500
5219 Other Miscellaneous Supplies	166	818	1,000	1,000
5321 Phone Service Cellular Phone	626	662	600	600
5331 Travel/Training	7,039	2,984	6,000	6,000
5335 Local Mileage Reimbursement	1,102	1,177	1,000	1,000
5355 Printing & Copying	30,544	15,566	45,000	15,000
5356 Copier, Printer Lease & Supplies	485	44	-	-
5404 Equipment/Machinery Repair & Mtc	-	5,220	13,000	13,000
5412 Building Rental	900	900	1,000	1,000
5414 Software Licenses & Mtce Agreement	-	1,260	2,500	10,000
5433 Dues & Subscription	250	703	400	400
5441 Other Services & Charges	6,788	3,164	12,400	4,900
TOTAL	50,615	35,264	84,500	54,500
DIVISION TOTAL	863,514	781,903	816,400	807,800

City of Duluth Minnesota - 2016 Budget

General Fund Expense Detail		2013 Actual	2014 Actual	2015 Approved	2016 Proposed
Maintenance Operations - 110-121-1217					
PERSONAL SERVICES					
5100	Permanent Salaries	3,459,940	3,532,906	3,624,600	3,701,600
5101	Premium Pay	342,911	284,991	167,000	167,000
5103	Other Wages	62,742	163,445	53,700	56,700
	TOTAL	3,865,593	3,981,342	3,845,300	3,925,300
EMPLOYEE BENEFITS					
5121	PERA Retirement	268,089	266,770	276,100	282,800
5122	FICA - Social Security	235,640	243,312	239,300	244,200
5123	FICA - Medicare	55,109	56,903	56,000	57,100
5125	Dental Insurance	26,369	10,610	24,700	25,500
5126	Life Insurance	12,360	12,221	12,400	12,300
5127	Health Care Savings Plan (HCSP)	72,241	69,354	58,100	46,700
5130	Cafeteria Plan Benefits	916,025	950,235	955,900	961,200
	TOTAL	1,585,835	1,609,405	1,622,500	1,629,800
OTHER EXPENDITURES					
5200	Office Supplies	2,352	2,855	3,500	3,500
5201	Computer Supplies/Software	7,020	4,595	4,800	2,700
5202	Audiovisual & Photography	-	393	500	500
5205	Safety & Training Materials	9,399	13,954	9,300	9,300
5210	Plant/Operating Supplies	5,373	6,323	4,500	1,500
5211	Cleaning/Janitorial Supplies	32,178	33,260	33,300	35,000
5212	Motor Fuels	591,296	554,365	410,000	410,000
5218	Uniforms	16,562	16,546	18,200	19,300
5219	Other Miscellaneous Supplies	27,728	23,798	24,900	22,100
5220	Repair & Maintenance Supplies	13,496	8,449	11,900	5,000
5222	Blacktop	649,131	310,206	272,000	194,700
5223	Salt & Sand	1,190,901	1,023,258	816,700	914,700
5224	Gravel & Other Mtce Materials	222,075	193,172	123,700	123,700
5225	Park/Landscape Materials	39,555	39,951	23,600	-
5226	Sign & Signal Materials	66,883	69,579	74,100	74,100
5228	Painting Supplies	3,053	4,468	4,100	3,000
5240	Small Tools	10,286	7,625	8,400	8,400
5241	Small Equip-Office/Operating	8,893	5,929	7,000	7,000
5305	Medical Svcs/Testing Fees	199	-	1,300	500
5310	Contract Services	79,409	42,137	52,000	62,000
5320	Data Services	1,898	3,007	2,900	2,900
5321	Phone Service	3,684	3,963	4,200	4,200
5331	Travel/Training	3,955	9,116	9,500	11,500
5335	Local Mileage Reimbursement	25,739	25,870	31,000	29,000
5355	Printing & Copying	197	-	800	-

City of Duluth Minnesota - 2016 Budget

General Fund Expense Detail	2013 Actual	2014 Actual	2015 Approved	2016 Proposed
Maintenance Operations - 110-121-1217 continued				
5356 Copier, Printer Lease & Supplies	7,004	5,547	5,000	1,500
5384 Refuse Disposal	45,417	46,588	51,500	38,500
5404 Equipment/Machinery Repair & Mtc	552	4,407	4,000	3,000
5409 Fleet Services Charges	1,558,334	1,590,939	1,544,900	1,544,900
5412 Building Rental	219,103	217,040	225,300	250,000
5414 Software Licenses & Mtce Agreement	-	536	56,400	56,400
5415 Vehicle/Equip Rent (Short-term)	21,106	37,716	29,000	26,500
5418 Vehicle/Equip Lease (Long-term)	414,730	405,577	376,200	352,000
5419 Other Rentals	46,633	47,814	29,500	53,100
5433 Dues & Subscription	170	965	1,000	1,000
5435 Books & Pamphlets	-	-	200	-
5438 Licenses	1,395	245	700	700
5441 Other Services & Charges	74,921	76,798	32,500	36,200
5454 Contract Tree Services	10,902	29,295	28,900	28,900
TOTAL	5,411,528	4,866,285	4,337,300	4,337,300
 CAPITAL OUTLAY				
5580 Capital Equipment	20,656	31,263	-	-
TOTAL	20,656	31,263	-	-
 DIVISION TOTAL	 10,883,612	 10,488,295	 9,805,100	 9,892,400

City of Duluth Minnesota - 2016 Budget

General Fund Expense Detail	2013 Actual	2014 Actual	2015 Approved	2016 Proposed
Library Services - 110-121-1218				
PERSONAL SERVICES				
5100 Permanent Salaries	2,525,509	2,516,954	2,553,400	2,574,600
5101 Premium Pay	1,575	1,079	800	800
5103 Other Wages	70,952	83,980	96,800	96,800
TOTAL	2,598,036	2,602,013	2,651,000	2,672,200
EMPLOYEE BENEFITS				
5121 PERA Retirement	174,136	176,723	189,000	190,700
5122 FICA - Social Security	159,410	160,101	164,400	165,700
5123 FICA - Medicare	37,281	37,443	38,400	38,700
5125 Dental Insurance	18,560	7,410	16,800	17,300
5126 Life Insurance	8,790	8,640	8,500	8,400
5127 Health Care Savings Plan (HCSP)	48,637	46,619	22,900	23,700
5130 Cafeteria Plan Benefits	470,611	516,232	486,000	491,800
TOTAL	917,426	953,168	926,000	936,300
OTHER EXPENDITURES				
5200 Office Supplies	6,325	7,319	7,000	7,000
5201 Computer Supplies/Software	1,279	537	500	500
5211 Cleaning/Janitorial Supplies	4,802	5,939	-	-
5212 Motor Fuels	1,815	1,748	1,500	1,500
5219 Other Miscellaneous Supplies	17,530	15,152	17,000	18,000
5220 Repair & Maintenance Supplies	4,540	5,330	4,000	3,000
5241 Small Equip-Office/Operating	533	1,172	1,300	1,300
5319 Other Professional Services	11,156	10,616	9,200	9,200
5321 Phone Service	11,311	528	-	-
5322 Postage	5,072	6,878	4,000	5,000
5355 Printing & Copying	2,062	1,200	300	300
5356 Copier, Printer Lease & Supplies	4,497	2,092	2,600	-
5384 Refuse Disposal	3,060	3,548	3,600	4,000
5404 Equipment/Machinery Repair & Mtc	43,682	40,161	5,500	4,200
5409 Fleet Services Charges	424	11,047	1,000	1,000
5412 Building Rental	135,198	142,840	145,000	145,000
5413 Library Materials/Svcs Rental	67,498	68,290	68,000	68,000
5414 Software Licenses & Mtce Agreement	-	3,181	43,000	47,000
5433 Dues & Subscription	100	100	100	100
5441 Other Services & Charges	6,174	5,574	5,000	3,500
TOTAL	327,056	333,251	318,600	318,600
CAPITAL OUTLAY				
5590 Library Materials	311,502	306,502	264,500	264,500
TOTAL	311,502	306,502	264,500	264,500
DIVISION TOTAL	4,154,020	4,194,933	4,160,100	4,191,600

City of Duluth Minnesota - 2016 Budget

General Fund Expense Detail	2013 Actual	2014 Actual	2015 Approved	2016 Proposed
Facilities Management - 110-121-1222				
PERSONAL SERVICES				
5100 Permanent Salaries	1,003,508	1,108,774	1,376,200	1,419,600
5101 Premium Pay	24,362	24,702	25,000	25,000
5103 Other Wages	-	4,032	10,000	10,000
TOTAL	1,027,870	1,137,508	1,411,200	1,454,600
EMPLOYEE BENEFITS				
5121 PERA Retirement	70,093	78,499	101,300	105,100
5122 FICA - Social Security	63,144	70,090	87,700	90,400
5123 FICA - Medicare	14,768	16,392	20,500	21,100
5125 Dental Insurance	7,488	3,182	9,100	9,400
5126 Life Insurance	3,510	3,678	4,600	4,600
5127 Health Care Savings Plan (HCSP)	20,699	38,171	12,800	31,400
5130 Cafeteria Plan Benefits	215,897	249,392	298,400	318,900
5133 Health or Fitness Program	427	-	-	-
TOTAL	396,025	459,404	534,400	580,900
OTHER EXPENDITURES				
5200 Office Supplies	2,626	2,896	4,000	4,000
5201 Computer Supplies/Software	1,113	2,159	2,000	2,000
5205 Safety & Training Materials	1,744	6,528	7,500	7,500
5210 Plant/Operating Supplies	11,804	280	8,000	8,000
5211 Cleaning/Janitorial Supplies	39,484	25,885	37,500	37,500
5212 Motor Fuels	19,771	16,074	20,000	20,000
5215 Shop Materials	16,616	5,623	25,000	25,000
5218 Uniforms	3,064	5,772	7,500	5,000
5219 Other Miscellaneous Supplies	18,440	7,660	20,000	20,000
5220 Repair & Maintenance Supplies	212,198	193,321	187,200	220,700
5228 Painting Supplies	8,233	2,403	5,300	5,300
5240 Small Tools	4,886	7,705	12,000	12,000
5241 Small Equip-Office/Operating	20,388	5,619	15,000	15,000
5310 Contract Services	70,017	38,462	81,600	75,000
5319 Other Professional Services	95,230	21,663	9,900	16,500
5321 Phone Service	126,291	104,419	112,000	112,000
5331 Travel/Training	8,628	7,530	15,000	15,000

City of Duluth Minnesota - 2016 Budget

General Fund Expense Detail		2013 Actual	2014 Actual	2015 Approved	2016 Proposed
Facilities Management - 110-121-1222 continued					
5335	Local Mileage Reimbursement	4,721	5,327	5,000	5,000
5355	Printing & Copying	1,956	528	1,000	1,000
5356	Copier, Printer Lease & Supplies	504	784	2,000	2,000
5381	Electricity	540,098	535,778	533,400	558,400
5382	Water, Gas & Sewer	474,162	525,329	485,000	485,000
5384	Refuse Disposal	24,582	18,562	22,000	22,000
5385	Oil	7,572	12,378	8,000	8,000
5386	Steam	187,148	176,565	200,000	200,000
5399	Skywalk Expenses	135,704	24,343	30,000	30,000
5401	Bldg/Structure Repair & Mtc	66,151	118,026	150,000	100,000
5404	Equipment/Machinery Repair & Mtc	263	920	10,000	10,000
5409	Fleet Services Charges	21,852	33,792	55,100	55,100
5411	Land Rental/Easements	-	500	-	500
5414	Software Licenses & Mtce Agreement	-	9,653	81,000	75,000
5415	Vehicle/Equip Rent (Short-term)	805	1,439	5,000	5,000
5418	Vehicle/Equip Lease (Long-term)	-	-	10,000	10,000
5433	Dues & Subscription	5,555	1,473	1,500	1,500
5435	Books & Pamphlets	114	494	300	300
5438	Licenses	2,473	3,174	5,000	5,000
5441	Other Services & Charges	12,947	15,187	10,800	10,300
5450	Laundry	2,823	3,113	3,400	3,400
	TOTAL	2,149,959	1,941,361	2,188,000	2,188,000
CAPITAL OUTLAY					
5580	Capital Equipment	25,576	-	-	-
	TOTAL	25,576	-	-	-
DIVISION TOTAL		3,599,430	3,538,273	4,133,600	4,223,500

City of Duluth Minnesota - 2016 Budget

General Fund Expense Detail	2013 Actual	2014 Actual	2015 Approved	2016 Proposed
Budget Office - 110-125-1212				
PERSONAL SERVICES				
5100 Permanent Salaries	222,461	251,286	262,500	242,900
5101 Premium Pay	-	-	-	-
5103 Other Wages	-	-	-	-
TOTAL	222,461	251,286	262,500	242,900
EMPLOYEE BENEFITS				
5121 PERA Retirement	15,536	16,897	19,200	18,200
5122 FICA - Social Security	13,752	15,445	16,300	15,100
5123 FICA - Medicare	3,216	3,612	3,800	3,500
5125 Dental Insurance	928	442	1,100	1,100
5126 Life Insurance	435	510	500	500
5127 Health Care Savings Plan (HCSP)	9,400	5,758	2,500	2,400
5130 Cafeteria Plan Benefits	22,123	35,015	35,900	55,700
TOTAL	65,391	77,679	79,300	96,500
OTHER EXPENDITURES				
5200 Office Supplies	204	740	1,500	1,500
5201 Computer Supplies/Software	287	-	500	500
5331 Travel/Training	50	2,310	3,000	3,000
5355 Printing & Copying	-	5	600	600
5433 Dues & Subscription	790	1,614	500	500
5434 Grants & Awards	550	550	600	600
5435 Books & Pamphlets	48	131	200	200
5441 Other Services & Charges	-	115	200	200
TOTAL	1,930	5,465	7,100	7,100
DIVISION TOTAL	289,781	334,430	348,900	346,500

City of Duluth Minnesota - 2016 Budget

General Fund Expense Detail	2013 Actual	2014 Actual	2015 Approved	2016 Proposed
City Auditor's Office - 110-125-1214				
PERSONAL SERVICES				
5100 Permanent Salaries	663,163	687,957	624,800	725,300
5101 Premium Pay	13,856	13,191	11,000	14,000
5103 Other Wages	-	-	-	-
TOTAL	677,019	701,148	635,800	739,300
EMPLOYEE BENEFITS				
5121 PERA Retirement	47,809	49,886	47,000	54,600
5122 FICA - Social Security	40,667	42,278	39,400	45,800
5123 FICA - Medicare	9,511	9,888	9,200	10,700
5125 Dental Insurance	3,616	1,508	3,100	3,500
5126 Life Insurance	1,695	1,740	1,500	1,700
5127 Health Care Savings Plan (HCSP)	26,354	14,748	6,000	6,900
5130 Cafeteria Plan Benefits	138,464	148,973	140,400	139,400
TOTAL	268,116	269,021	246,600	262,600
OTHER EXPENDITURES				
5200 Office Supplies	5,059	2,597	5,000	5,000
5203 Paper/Stationery/Forms	526	3,718	3,000	-
5241 Small Equip-Office/Operating	468	633	-	1,000
5301 Auditing Services	112,789	114,814	125,000	125,000
5309 MIS Services	123,206	179,940	-	-
5331 Travel/Training	12,671	9,146	25,000	19,200
5355 Printing & Copying	959	822	2,500	2,500
5356 Copier, Printer Lease & Supplies	1,067	1,514	-	-
5404 Equipment/Machinery Repair & Mtc	-	-	300	300
5414 Software Licenses & Mtce Agreement	-	-	173,200	178,000
5433 Dues & Subscription	1,310	1,255	1,300	1,300
5435 Books & Pamphlets	275	114	500	500
5441 Other Services & Charges	230	725	500	500
TOTAL	258,558	315,279	336,300	333,300
DIVISION TOTAL	1,203,693	1,285,447	1,218,700	1,335,200

City of Duluth Minnesota - 2016 Budget

General Fund Expense Detail	2013 Actual	2014 Actual	2015 Approved	2016 Proposed
City Purchasing Office - 110-125-1215				
PERSONAL SERVICES				
5100 Permanent Salaries	129,262	135,226	132,300	124,700
5101 Premium Pay	106	169	-	-
5103 Other Wages	-	-	-	-
TOTAL	129,368	135,395	132,300	124,700
EMPLOYEE BENEFITS				
5121 PERA Retirement	9,351	9,605	9,700	9,100
5122 FICA - Social Security	7,843	8,249	8,200	7,700
5123 FICA - Medicare	1,834	1,929	1,900	1,800
5125 Dental Insurance	768	311	700	700
5126 Life Insurance	360	360	400	400
5127 Health Care Savings Plan (HCSP)	1,269	1,285	1,300	1,200
5130 Cafeteria Plan Benefits	35,986	34,767	27,600	26,600
TOTAL	57,412	56,508	49,800	47,500
OTHER EXPENDITURES				
5200 Office Supplies	760	-	2,000	2,000
5201 Computer Supplies/Software	-	-	300	300
5331 Travel/Training	-	277	-	-
5340 Advertising & Promotion	274	147	900	900
5355 Printing & Copying	-	165	500	500
5433 Dues & Subscription	237	461	1,000	1,000
5441 Other Services & Charges	252	985	1,000	1,000
TOTAL	1,522	2,035	5,700	5,700
DIVISION TOTAL	188,302	193,937	187,800	177,900

City of Duluth Minnesota - 2016 Budget

General Fund Expense Detail		2013 Actual	2014 Actual	2015 Approved	2016 Proposed
City Treasurer's Office - 110-125-1216					
PERSONAL SERVICES					
5100	Permanent Salaries	548,034	549,896	527,300	539,900
5101	Premium Pay	73	-	-	-
5103	Other Wages	-	2,275	-	-
	TOTAL	548,107	552,171	527,300	539,900
EMPLOYEE BENEFITS					
5121	PERA Retirement	38,558	38,084	38,300	39,700
5122	FICA - Social Security	33,532	33,665	32,700	33,500
5123	FICA - Medicare	7,842	7,873	7,600	7,800
5125	Dental Insurance	3,616	1,404	3,200	3,300
5126	Life Insurance	1,680	1,620	1,600	1,600
5127	Health Care Savings Plan (HCSP)	13,062	10,982	5,000	5,100
5130	Cafeteria Plan Benefits	92,544	112,055	107,800	124,900
	TOTAL	190,834	205,683	196,200	215,900
OTHER EXPENDITURES					
5200	Office Supplies	327	200	1,500	1,500
5306	Collection Services	2,559	1,098	7,500	5,000
5331	Travel/Training	398	179	2,000	2,000
5355	Printing & Copying	-	-	4,000	4,000
5404	Equipment/Machinery Repair & Mtc	-	-	500	500
5430	Bank Charges	31,062	29,065	32,500	30,000
5433	Dues & Subscription	122	127	500	500
5441	Other Services & Charges	76	589	500	500
	TOTAL	34,544	31,259	49,000	44,000
DIVISION TOTAL		773,485	789,113	772,500	799,800

City of Duluth Minnesota - 2016 Budget

General Fund Expense Detail	2013 Actual	2014 Actual	2015 Approved	2016 Proposed
Physical Planning - 110-132-1301				
PERSONAL SERVICES				
5100 Permanent Salaries	475,006	482,583	518,800	480,800
5101 Premium Pay	621	1,757	-	-
5103 Other Wages	1,025	1,151	-	-
TOTAL	476,652	485,491	518,800	480,800
EMPLOYEE BENEFITS				
5121 PERA Retirement	33,446	34,178	37,600	35,000
5122 FICA - Social Security	28,558	29,152	32,200	29,800
5123 FICA - Medicare	6,679	6,818	7,500	7,000
5125 Dental Insurance	2,849	1,118	2,600	2,600
5126 Life Insurance	1,501	1,291	1,300	1,300
5127 Health Care Savings Plan (HCSP)	6,648	19,075	4,800	10,600
5130 Cafeteria Plan Benefits	94,773	83,563	81,700	97,400
TOTAL	174,454	175,195	167,700	183,700
OTHER EXPENDITURES				
5200 Office Supplies	2,290	1,569	3,200	3,200
5201 Computer Supplies/Software	-	-	1,000	1,000
5241 Small Equip-Office/Operating	-	-	300	300
5309 Technology Services	-	10,683	-	-
5310 Contract Services	74,452	56,431	-	-
5319 Other Professional Services	21,250	10,500	20,000	20,000
5321 Phone Service	800	1,200	600	600
5322 Postage	-	-	1,000	1,000
5331 Travel/Training	4,325	2,609	4,000	4,000
5335 Local Mileage Reimbursement	-	-	500	400
5355 Printing & Copying	4,713	624	1,500	1,500
5356 Copier, Printer Lease & Supplies	808	520	-	500
5414 Software Licenses & Mtce Agreement	-	-	11,000	11,000
5433 Dues & Subscription	2,540	3,405	3,000	2,500
5435 Books & Pamphlets	73	269	200	200
5441 Other Services & Charges	12,076	1,134	1,500	1,500
5443 Board & Meeting Expenses	788	452	600	700
TOTAL	124,113	89,396	48,400	48,400
DIVISION TOTAL	775,219	750,082	734,900	712,900

City of Duluth Minnesota - 2016 Budget

General Fund Expense Detail		2013 Actual	2014 Actual	2015 Approved	2016 Proposed
Construction Services & Inspection - 110-132-1304					
PERSONAL SERVICES					
5100	Permanent Salaries	966,603	984,258	1,016,300	1,047,600
5101	Premium Pay	6,124	5,735	9,000	9,000
5103	Other Wages	150	-	-	-
	TOTAL	972,877	989,993	1,025,300	1,056,600
EMPLOYEE BENEFITS					
5121	PERA Retirement	68,267	69,876	75,400	78,000
5122	FICA - Social Security	59,256	60,362	63,600	65,500
5123	FICA - Medicare	13,858	14,117	14,900	15,300
5125	Dental Insurance	6,480	2,616	6,200	6,300
5126	Life Insurance	3,030	3,015	3,100	3,100
5127	Health Care Savings Plan (HCSP)	14,185	20,523	27,700	10,000
5130	Cafeteria Plan Benefits	210,072	250,317	250,700	252,200
	TOTAL	375,147	420,826	441,600	430,400
OTHER EXPENDITURES					
5200	Office Supplies	3,575	2,742	3,300	3,300
5205	Safety & Training Materials	-	506	900	900
5212	Motor Fuels	15,581	14,527	25,000	20,000
5219	Other Miscellaneous Supplies	430	694	900	900
5241	Small Equip-Office/Operating	1,521	156	600	600
5309	Technology Services	-	13,683	-	-
5321	Phone Service	4,789	7,345	4,500	4,500
5331	Travel/Training	18,026	14,049	14,000	14,000
5335	Local Mileage Reimbursement	966	1,410	1,500	1,500
5355	Printing & Copying	6,569	7,104	12,500	12,500
5356	Copier, Printer Lease & Supplies	7,661	5,287	8,500	8,500
5404	Equipment/Machinery Repair & Mtc	1,204	1,204	1,600	1,600
5409	Fleet Services Charges	26,372	16,670	10,000	12,500
5414	Software Licenses & Mtce Agreement	-	-	20,000	20,000
5418	Vehicle/Equip Lease (Long-term)	10,000	-	-	-
5427	Credit Card Commissions	18,360	23,404	9,500	17,500
5433	Dues & Subscription	1,208	1,732	1,500	1,500
5435	Books & Pamphlets	1,549	3,764	5,500	5,500
5441	Other Services & Charges	12,599	4,716	5,000	5,000
5453	Building Demolition	54,118	3,004	60,000	54,500
	TOTAL	184,527	121,996	184,800	184,800
DIVISION TOTAL		1,532,551	1,532,816	1,651,700	1,671,800

City of Duluth Minnesota - 2016 Budget

General Fund Expense Detail	2013 Actual	2014 Actual	2015 Approved	2016 Proposed
Business Development - 110-135-1310				
PERSONAL SERVICES				
5100 Permanent Salaries	358,915	409,725	407,500	429,300
5101 Premium Pay	1,235	1,461	-	-
5103 Other Wages	-	-	-	-
TOTAL	360,150	411,186	407,500	429,300
EMPLOYEE BENEFITS				
5121 PERA Retirement	25,014	29,360	30,100	31,800
5122 FICA - Social Security	21,651	24,772	25,300	26,700
5123 FICA - Medicare	5,064	5,793	5,900	6,200
5125 Dental Insurance	1,888	871	2,000	2,000
5126 Life Insurance	885	1,005	1,000	1,000
5127 Health Care Savings Plan (HCSP)	6,471	15,601	7,000	4,200
5130 Cafeteria Plan Benefits	63,687	79,042	84,000	81,000
TOTAL	124,660	156,444	155,300	152,900
OTHER EXPENDITURES				
5200 Office Supplies	983	1,979	3,500	300
5319 Other Professional Service	62,735	49,458	20,000	5,000
5321 Phone Service	1,295	1,582	3,000	1,300
5331 Travel/Training	9,827	3,780	8,000	4,200
5335 Local Mileage Reimbursement	1,318	1,358	2,900	700
5355 Printing & Copying	126	52	3,900	500
5356 Copier, Printer Lease & Supplies	-	137	-	-
5433 Dues & Subscription	1,450	2,399	1,700	400
5441 Other Services & Charges	586	418	3,000	400
5443 Board & Meeting Expenses	2,080	2,920	2,400	1,500
TOTAL	80,400	64,083	48,400	14,300
DIVISION TOTAL	565,210	631,713	611,200	596,500

City of Duluth Minnesota - 2016 Budget

General Fund Expense Detail	2013 Actual	2014 Actual	2015 Approved	2016 Proposed
Fire Administration - 110-150-1501				
PERSONAL SERVICES				
5100 Permanent Salaries	311,452	334,689	274,700	387,700
5101 Premium Pay	161	94	-	-
5103 Other Wages	-	-	-	-
TOTAL	311,613	334,783	274,700	387,700
EMPLOYEE BENEFITS				
5121 PERA Retirement	40,999	42,162	38,500	48,600
5122 FICA - Social Security	3,420	3,503	3,800	9,600
5123 FICA - Medicare	1,935	1,757	900	2,300
5125 Dental Insurance	1,341	522	1,100	1,700
5126 Life Insurance	630	600	500	800
5127 Health Care Savings Plan (HCSP)	8,023	8,445	2,500	3,600
5130 Cafeteria Plan Benefits	45,079	47,598	35,900	60,000
TOTAL	101,427	104,586	83,200	126,600
OTHER EXPENDITURES				
5200 Office Supplies	2,315	1,845	2,500	2,500
5202 Audiovisual & Photography	-	-	200	200
5210 Plant/Operating Supplies	1,404	1,619	2,000	2,000
5211 Cleaning/Janitorial Supplies	7,527	8,175	7,500	7,500
5219 Other Miscellaneous Supplies	2,071	2,476	3,000	3,000
5220 Repair & Maintenance Supplies	930	592	1,100	1,100
5228 Painting Supplies	678	564	700	700
5229 Ground Mtc Supplies	164	-	200	200
5240 Small Tools	233	679	400	400
5241 Small Equip-Office/Operating	2,233	1,668	2,500	2,500
5321 Phone Service	3,559	1,443	3,600	3,600
5322 Postage	272	270	500	500
5331 Travel/Training	6,966	5,645	5,000	5,000
5335 Local Mileage Reimbursement	52	-	-	-
5355 Printing & Copying	898	770	1,200	1,200
5356 Copier, Printer Lease & Supplies	1,956	1,093	1,500	1,500
5400 Misc Repair & Mtc Service	1,041	1,803	2,000	2,000
5401 Bldg/Structure Repair & Mtc	1,218	2,252	2,000	2,000
5433 Dues & Subscription	2,560	2,663	2,500	2,500
5440 Emergency Management	20,791	32,292	25,000	25,000
5441 Other Services & Charges	420	985	1,500	1,500
5443 Board & Meeting Expenses	148	-	100	100
5490 Donations to Civic Organizations	2,500	-	-	-
TOTAL	59,932	66,834	65,000	65,000
DIVISION TOTAL	472,972	506,203	422,900	579,300

City of Duluth Minnesota - 2016 Budget

General Fund Expense Detail	2013 Actual	2014 Actual	2015 Approved	2016 Proposed
Fire Operations - 110-150-1502				
PERSONAL SERVICES				
5100 Permanent Salaries	8,236,756	8,395,648	8,576,000	8,971,000
5101 Premium Pay	825,072	816,329	600,000	630,000
5103 Other Wages	-	-	-	-
TOTAL	9,061,828	9,211,977	9,176,000	9,601,000
EMPLOYEE BENEFITS				
5121 PERA Retirement	1,269,749	1,375,800	1,460,700	1,531,400
5122 FICA - Social Security	-	-	-	-
5123 FICA - Medicare	117,717	127,404	133,100	139,200
5125 Dental Insurance	48,275	19,928	46,800	48,400
5126 Life Insurance	22,500	21,602	23,400	23,400
5127 Health Care Savings Plan (HCSP)	256,484	252,498	164,500	128,400
5130 Cafeteria Plan Benefits	1,758,396	1,872,950	1,873,300	1,864,500
5133 Health or Fitness Program	14,092	14,254	-	-
TOTAL	3,487,213	3,684,435	3,701,800	3,735,300
OTHER EXPENDITURES				
5205 Safety & Training Materials	4,800	6,204	7,500	7,500
5210 Plant/Operating Supplies	2,095	2,675	3,500	3,500
5212 Motor Fuels	84,441	83,938	68,000	68,000
5218 Uniforms	13,117	11,281	10,000	10,000
5219 Other Miscellaneous Supplies	30,871	27,383	25,000	25,000
5220 Repair & Maintenance Supplies	2,688	2,481	3,000	3,000
5241 Small Equip-Office/Operating	47,134	52,638	61,000	61,000
5305 Medical Svcs/Testing Fees	157	2,252	5,000	5,000
5319 Other Professional Services	16,584	21,634	22,500	22,500
5320 Data Services	17,001	11,531	18,000	16,000
5321 Phone Service	5,515	6,195	7,000	7,000
5322 Postage	260	355	300	300
5384 Refuse Disposal	3,691	3,251	5,000	5,000
5409 Fleet Services Charges	347,500	354,236	200,000	200,000
5414 Software Licenses and Maintenance	-	-	-	2,000
5441 Other Services & Charges	5,227	6,972	6,200	6,200
5446 Tuition Reimbursement	5,853	8,274	10,000	10,000
5450 Laundry	21,352	19,072	17,000	17,000
TOTAL	608,285	620,370	469,000	469,000
DIVISION TOTAL	13,157,327	13,516,782	13,346,800	13,805,300

City of Duluth Minnesota - 2016 Budget

General Fund Expense Detail	2013 Actual	2014 Actual	2015 Approved	2016 Proposed
Life Safety - 110-150-1503				
PERSONAL SERVICES				
5100 Permanent Salaries	653,154	585,065	631,800	655,200
5101 Premium Pay	9,803	6,856	10,000	10,000
5103 Other Wages	-	-	-	-
TOTAL	662,957	591,921	641,800	665,200
EMPLOYEE BENEFITS				
5121 PERA Retirement	66,805	62,281	70,500	72,700
5122 FICA - Social Security	24,971	21,177	23,700	24,700
5123 FICA - Medicare	8,122	7,834	9,300	9,600
5125 Dental Insurance	4,224	1,502	3,600	3,700
5126 Life Insurance	1,980	1,742	1,800	1,800
5127 Health Care Savings Plan (HCSP)	16,729	17,159	11,800	12,200
5130 Cafeteria Plan Benefits	167,162	170,138	181,300	164,500
5133 Health or Fitness Program	360	360	-	-
TOTAL	290,353	282,194	302,000	289,200
OTHER EXPENDITURES				
5200 Office Supplies	1,410	1,797	3,000	3,000
5202 Audiovisual & Photography	1,040	920	1,000	1,000
5205 Safety & Training Materials	1,060	1,652	1,000	1,000
5212 Motor Fuels	7,589	5,939	9,000	9,000
5219 Other Miscellaneous Supplies	950	1,230	1,500	1,500
5241 Small Equipment-Office Operating	1,187	39	1,600	1,600
5321 Phone Service	3,696	3,260	2,600	2,600
5331 Travel/Training	12,118	15,365	15,000	15,000
5335 Local Mileage Reimbursement	4,064	3,356	4,000	4,000
5355 Printing & Copying	3,253	1,480	5,000	5,000
5356 Copier, Printer Lease & Supplies	7,600	6,936	5,400	5,400
5400 Misc Repair & Mtc Service	-	-	300	300
5409 Fleet Services Charges	12,156	4,359	11,000	11,000
5433 Dues and Subscriptions	125	275	500	500
5435 Books & Pamphlets	844	2,471	2,500	2,500
5441 Other Services and Charges	12,128	3,694	20,000	20,000
5443 Board & Meeting Expenses	171	197	300	300
5446 Tuition Reimbursement	138	10	-	-
5459 Fire Safety Education Account	2,864	400	-	-
TOTAL	72,391	53,378	83,700	83,700
DIVISION TOTAL	1,025,701	927,493	1,027,500	1,038,100

City of Duluth Minnesota - 2016 Budget

General Fund Expense Detail	2013 Actual	2014 Actual	2015 Approved	2016 Proposed
Police 110-160-1610				
PERSONAL SERVICES				
5100 Permanent Salaries	11,879,318	11,898,121	12,146,500	12,789,700
5101 Premium Pay	634,026	683,641	575,000	575,000
5102 Extra Duty Employment	478	-	-	-
5103 Other Wages	89,135	94,844	122,700	122,700
TOTAL	12,602,957	12,676,606	12,844,200	13,487,400
EMPLOYEE BENEFITS				
5121 PERA Retirement	1,676,647	1,783,184	1,917,100	2,016,700
5122 FICA - Social Security	87,355	80,089	88,500	91,700
5123 FICA - Medicare	175,175	177,308	186,300	195,600
5125 Dental Insurance	67,836	27,112	63,700	67,100
5126 Life Insurance	31,796	31,290	31,800	32,500
5127 Health Care Savings Plan (HCSP)	305,467	418,933	238,200	238,000
5130 Cafeteria Plan Benefits	2,391,101	2,583,742	2,630,400	2,617,200
5133 Health or Fitness Program	690	540	1,200	1,200
TOTAL	4,736,068	5,102,198	5,157,200	5,260,000
OTHER EXPENDITURES				
5200 Office Supplies	22,405	22,685	24,000	24,000
5201 Computer Supplies/Software	4,396	11,935	2,000	2,000
5202 Audiovisual & Photography	754	1,812	2,000	2,000
5205 Safety & Training Materials	3,371	781	1,500	1,500
5211 Cleaning/Janitorial Supplies	5,657	19,004	15,500	15,500
5212 Motor Fuels	306,766	278,650	301,200	301,200
5214 Food for Animals	3,088	3,985	4,000	4,000
5217 Ammunition	32,947	35,004	40,000	40,000
5218 Uniforms	47,261	52,786	39,100	39,100
5219 Other Miscellaneous Supplies	18,241	15,880	21,200	21,200
5220 Repair & Maintenance Supplies	7,071	6,256	9,000	9,000
5241 Small Equip-Office/Operating	1,004	2,971	5,500	5,500
5305 Medical Svcs/Testing Fees	684	241	1,000	1,000
5319 Other Professional Services	25,050	19,495	30,000	30,000
5320 Data Services	2,670	3,265	4,500	4,500
5321 Phone Service	92,094	79,095	71,000	79,000
5322 Postage	901	971	1,000	1,000
5331 Travel/Training	3,880	3,312	5,000	5,000
5355 Printing & Copying	-	395	-	-
5356 Copier, Printer Lease & Supplies	2,192	3,495	3,000	3,000
5384 Refuse Disposal	4,489	2,660	4,000	4,000
5401 Bldg/Structure Repair & Mtc	1,996	2,470	6,000	6,000
	8,750	500	11,700	11,700

City of Duluth Minnesota - 2016 Budget

General Fund Expense Detail	2013 Actual	2014 Actual	2015 Approved	2016 Proposed
Police 110-160-1610 Continued				
5404 Equipment/Machinery Repair & Mtc	151,899	164,362	-	-
5409 Fleet Services Charges	327,301	305,244	393,300	393,300
5411 Land Rental/Easements	1,000	1,000	1,000	1,000
5414 Software Licenses & Mtce Agreement	-	2,310	155,100	201,900
5418 Vehicle/Equip Lease (Long-term)	55	-	-	-
5433 Dues & Subscription	3,205	2,320	4,000	4,000
5435 Books & Pamphlets	2,516	-	-	-
5437 Automated Pawn System	36,010	30,352	22,500	22,500
5438 Licenses	4,150	5,476	5,500	5,500
5441 Other Services & Charges	39,124	36,223	34,000	34,000
5443 Board & Meeting Expenses	738	974	800	800
5448 Police Training	88,336	91,521	90,000	90,000
5460 New Police Station Expenses	335,748	339,146	350,000	350,000
5490 Donations to Civic Organizations	2,500	2,500	2,500	2,500
TOTAL	1,588,246	1,549,074	1,660,900	1,715,700
DIVISION TOTAL	18,927,271	19,327,878	19,662,300	20,463,100

City of Duluth Minnesota - 2016 Budget

General Fund Expense Detail	2013 Actual	2014 Actual	2015 Approved	2016 Proposed
Public Works Director's Office				
PERSONAL SERVICES				
5100 Permanent Salaries	36,085	39,350	39,900	41,500
5101 Premium Pay	439	185	-	-
5103 Other Wages	-	-	-	-
TOTAL	36,524	39,535	39,900	41,500
EMPLOYEE BENEFITS				
5121 PERA Retirement	2,618	2,783	2,600	2,700
5122 FICA - Social Security	2,205	2,358	2,500	2,600
5123 FICA - Medicare	532	575	600	600
5125 Dental Insurance	154	62	100	100
5126 Life Insurance	72	72	100	100
5127 Health Care Savings Plan (HCSP)	1,387	1,665	400	400
5130 Cafeteria Plan Benefits	3,096	3,439	3,300	3,200
TOTAL	10,063	10,955	9,600	9,700
OTHER EXPENDITURES				
5200 Office Supplies	88	5	100	100
5241 Small Equip-Office/Operating	-	46	200	100
5321 Phone Service	120	120	100	100
5331 Travel/Training	-	-	200	200
5335 Local Mileage Reimbursement	64	31	100	100
5433 Dues & Subscription	-	-	200	200
TOTAL	272	203	900	800
DIVISION TOTAL	46,858	50,693	50,400	52,000

City of Duluth Minnesota - 2016 Budget

General Fund Expense Detail	2013 Actual	2014 Actual	2015 Approved	2016 Proposed
Engineering - 110-500-1930				
PERSONAL SERVICES				
5100 Permanent Salaries	1,019,241	1,043,594	1,059,300	1,095,700
5101 Premium Pay	94,490	90,901	75,000	56,000
5103 Other Wages	12,629	8,988	7,000	25,100
TOTAL	1,126,360	1,143,483	1,141,300	1,176,800
EMPLOYEE BENEFITS				
5121 PERA Retirement	79,393	80,585	83,400	84,500
5122 FICA - Social Security	68,536	69,640	70,700	73,000
5123 FICA - Medicare	16,029	16,287	16,600	17,100
5125 Dental Insurance	6,176	2,505	5,800	6,000
5126 Life Insurance	2,898	2,891	2,900	2,900
5127 Health Care Savings Plan (HCSP)	20,547	24,106	13,400	22,200
5130 Cafeteria Plan Benefits	227,867	240,664	238,900	232,000
TOTAL	421,447	436,678	431,700	437,700
OTHER EXPENDITURES				
5200 Office Supplies	2,082	1,558	3,600	3,600
5201 Computer Supplies/Software	15,607	19,907	7,500	600
5203 Paper/Stationery/Forms	494	703	400	500
5205 Safety & Training Materials	763	952	1,200	1,000
5211 Cleaning/Janitorial Supplies	86	240	300	300
5212 Motor Fuels	10,169	6,147	12,600	10,300
5219 Other Miscellaneous Supplies	617	478	600	400
5220 Repair & Maintenance Supplies	15,928	12,591	14,000	27,100
5240 Small Tools	1,577	1,698	3,500	3,500
5241 Small Equip-Office/Operating	6,778	4,026	4,700	4,700
5242 Survey Equipment and Supplies	4,313	2,892	6,400	6,300
5303 Engineering Services	4,302	12,462	22,000	28,700
5319 Other Professional Services	300	119	500	500
5320 Data Services	237	322	1,400	2,000
5321 Phone Service	5,633	5,511	5,600	4,100
5322 Postage	84	50	300	100
5331 Travel/Training	9,461	9,325	12,100	11,900
5335 Local Mileage Reimbursement	778	1,389	1,500	1,500
5355 Printing & Copying	2,546	2,089	800	800
5356 Copier, Printer Lease & Supplies	3,335	3,162	5,900	2,200
5384 Refuse Disposal	310	234	400	400
5404 Equipment/Machinery Repair & Mtc	9,452	15,916	18,200	5,600
5409 Fleet Services Charges	12,419	5,703	10,300	6,000
5414 Software Licenses & Mtce Agreements		5,157	15,100	18,500
5433 Dues & Subscription	784	693	2,100	2,700
5435 Books & Pamphlets	1,256	304	700	700
5438 Licenses	-	435	-	800
5441 Other Services & Charges	8,479	8,623	8,500	7,100
5450 Laundry	301	255	600	400
5455 Pedestrian Bridge Operations	-	-	-	-
TOTAL	118,091	122,941	160,800	152,300
DIVISION TOTAL	1,665,898	1,703,102	1,733,800	1,766,800

City of Duluth Minnesota - 2016 Budget

General Fund Expense Detail	2013 Actual	2014 Actual	2015 Approved	2016 Proposed
Transfers and Other Functions				
This department is a reporting agency that accounts for transfers to other funds and for miscellaneous activities and services that are not directly attributable or easily distributed to operating departments.				
EXPENDITURES				
Citywide Dues & Lobbying	136,099	141,478	160,000	160,000
Citywide Communications	219,564	202,965	245,700	245,700
Miscellaneous	15,154	167,941	234,200	234,200
Civic Events and Awards	21,008	22,234	30,000	30,000
Business Improvement Dist.	325,752	342,437	300,000	300,000
Public Access Television	182,000	181,640	182,000	182,000
Sales Tax Administration	108,379	104,287	120,000	120,000
Capital Program - CEP	15,886	9,630	125,000	22,300
Community Inv Trust Projects	174,750	433,750	-	-
Unemployment Compensation	21,221	2,957	27,500	27,500
Benefits Administration	182,298	191,021	100,000	100,000
Retiree Insurance	6,595,445	7,027,205	7,225,000	6,950,000
Accruals	-	451,374	500,000	1,001,300
Self Insurance Contribution	500,000	650,000	900,000	1,000,000
 Department Total	 8,497,556	 9,928,919	 10,149,400	 10,373,000

City of Duluth, Minnesota



2016 Proposed Budget Other Funds

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2016 Proposed All Other Funds Budgets

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City of Duluth Minnesota - 2016 Budget

Special Revenue Funds

Funds

Parks Fund
 Special Projects
 Police Grants
 Capital Equipment
 Economic Development
 Community Investment Fund
 Energy Management
 Home Program
 Community Development
 Community Development Admin
 Workforce Investment Act
 Senior Programs
 Other Post Employment Benefits
 Street System Maintenance Utility

Special Revenue funds account for specific financial resources (other than special assessments, expendable trusts or other major capital projects) that are restricted to expenditures for specific purposes.

	2013 Actual	2014 Actual	2015 Budget	2016 Proposed
FUND BALANCE - JANUARY 1	56,250,217	59,083,479	65,705,580	68,443,560
REVENUES				
Taxes	2,576,740	2,596,386	2,600,000	2,600,000
Intergovernmental	9,797,080	9,113,015	7,775,854	25,307,465
Miscellaneous	19,229,059	20,888,389	20,645,580	20,481,782
TOTAL REVENUES	<u>31,602,879</u>	<u>32,597,790</u>	<u>31,021,434</u>	<u>48,389,247</u>
EXPENSES				
Personal Services	12,226,320	12,727,719	12,727,271	13,326,233
Other Services and Charges	1,849,627	2,230,989	2,201,129	2,773,877
Transfers	3,530,718	2,057,260	3,186,954	3,061,982
Miscellaneous	11,162,952	8,959,721	10,168,100	25,829,408
TOTAL EXPENSES	<u>28,769,617</u>	<u>25,975,689</u>	<u>28,283,454</u>	<u>44,991,500</u>
FUND BALANCE - DECEMBER 31	59,083,479	65,705,580	68,443,560	71,841,307

City of Duluth Minnesota - 2016 Budget

Parks Fund

205

Special Revenue fund established to account for the property tax money dedicated to be used for City parks only, as approved by the citizens of Duluth in a November, 2011 special referendum vote.

	2013 Actual	2014 Actual	2015 Budget	2016 Proposed
FUND BALANCE - JANUARY 1	455,846	561,643	629,520	629,520
REVENUES				
Property Tax Levy	2,576,740	2,596,386	2,600,000	2,600,000
Intergovernmental Revenue	24,714	272,863	0	0
Licenses and Permits	52,973	47,080	34,000	47,000
Miscellaneous	117,484	92,314	49,500	74,000
Transfer In	0	326	0	0
TOTAL REVENUES	2,771,911	3,008,969	2,683,500	2,721,000
EXPENSES				
Personal Services	1,071,747	1,161,676	1,172,971	1,338,200
Other Services and Charges	478,054	539,514	448,229	487,300
Supplies	251,919	232,858	267,300	210,500
Miscellaneous	145,880	99,450	100,000	100,000
Transfers Out	100,000	124,547	0	0
Capital Outlay	618,514	783,047	695,000	585,000
TOTAL EXPENSES	2,666,114	2,941,092	2,683,500	2,721,000
FUND BALANCE - DECEMBER 31	561,643	629,520	629,520	629,520

BUDGETED FTE'S	2013	2014	2015	2016
1130 Manager, Parks & Recreation	1	1	1	1
1070 Assistant Manager, Parks & Rec	0	0	0	1
1070 Operations Coordinator	1	1	1	0
135 Public Information Coordinator	1	1	1	0
131 Volunteer Coordinator	0.5	0.5	0.5	0.5
129 Special Events Coordinator	1.5	1.5	1.5	1.5
129 Admin Information Specialist	1	1	1	1
124 Senior Center Coordinator	1	1	1	1
32 Project Coordinator	0	0	0	1
28 Trails Coordinator	1	1	1	1
26 Recreation Specialist	1	1	1	2
22 Maintenance Worker	1	1	1	0.75
15 Project Technician	0	0	0	1
Division Total	10	10	10	11.75

City of Duluth Minnesota - 2016 Budget

Special Projects

210

Special Revenue fund established to account for monies received as either donations or small grants which are to be expended for a specific purpose or project.

	2013 Actual	2014 Actual	2015 Budget	2016 Proposed
FUND BALANCE - JANUARY 1	625,237	640,155	1,017,080	989,880
REVENUES				
Intergovernmental	898,759	333,471	0	15,000
Miscellaneous	701,954	1,000,293	578,200	678,515
Transfers In	0	185,762	0	0
TOTAL REVENUES	<u>1,600,713</u>	<u>1,519,526</u>	<u>578,200</u>	<u>693,515</u>
EXPENSES				
Personal Services	0	4,772	3,500	4,900
Personal Services - Police Extra Duty Pay	474,719	272,773	236,800	271,500
Other Services and Charges	188,100	605,642	96,900	137,215
Transfers Out	203,780	65,762	135,000	185,000
Miscellaneous	114,366	51,228	110,600	94,900
Capital Equipment	604,830	142,424	22,600	0
TOTAL EXPENSES	<u>1,585,795</u>	<u>1,142,601</u>	<u>605,400</u>	<u>693,515</u>
FUND BALANCE - DECEMBER 31	640,155	1,017,080	989,880	989,880

BUDGETED FTE'S	2013	2014	2015	2016
226 Firefighter	-	3.00	-	-
Division Total	-	3	-	-

City of Duluth Minnesota - 2016 Budget

Police Special Grants

215

Special Revenue fund established to account for monies received as either donations or to be expended for a specific purpose or project.

	2013 Actual	2014 Actual	2015 Budget	2016 Proposed
FUND BALANCE - JANUARY 1	(8,660)	(3,908)	21,445	21,445
REVENUES				
Intergovernmental	1,083,947	1,175,062	817,954	1,167,067
Felony Forfeitures	91,214	76,221	130,000	100,000
TOTAL REVENUES	<u>1,175,161</u>	<u>1,251,283</u>	<u>947,954</u>	<u>1,267,067</u>
EXPENSES				
Other Services and Charges	307,127	304,447	252,400	265,283
Transfer to General Fund	634,995	667,785	509,554	739,682
Miscellaneous	203,722	224,760	186,000	156,000
Capital Equipment	24,565	28,938	0	106,102
TOTAL EXPENSES	<u>1,170,409</u>	<u>1,225,930</u>	<u>947,954</u>	<u>1,267,067</u>
FUND BALANCE - DECEMBER 31	(3,908)	21,445	21,445	21,445

City of Duluth Minnesota - 2016 Budget

Capital Equipment

250

Special Revenue fund established to account for monies received from bond proceeds, proceeds for the purchase of capital equipment for the City's various general fund departments, and the Parking enterprise fund.

	2013 Actual	2014 Actual	2015 Budget	2016 Proposed
FUND BALANCE - JANUARY 1	1,883,209	1,872,266	1,505,239	1,505,239
REVENUES				
Earnings on Investments	(12,311)	28,049		
Bond Proceeds	3,957,365	2,517,890	4,550,000	3,318,910
TOTAL REVENUES	<u>3,945,054</u>	<u>2,545,939</u>	<u>4,550,000</u>	<u>3,318,910</u>
EXPENSES				
Bond Issuance Costs	48,523	46,330	134,000	100,000
Capital Equipment - Parking			965,000	0
Capital Equipment - Nonrolling	1,064,837	1,030,556	1,300,000	1,162,910
Capital Equipment - Rolling	2,842,637	1,836,080	2,151,000	2,056,000
TOTAL EXPENSES	<u>3,955,997</u>	<u>2,912,966</u>	<u>4,550,000</u>	<u>3,318,910</u>
FUND BALANCE - DECEMBER 31	1,872,266	1,505,239	1,505,239	1,505,239

City of Duluth Minnesota - 2016 Budget

Economic Development

255

Fund accounts for monies received from various U.S. Environmental Protection Agency and State of Minnesota DEED grants. Such monies are to be used for environmental cleanup as well as the revitalization of the economy of the City of Duluth.

	2013 Actual	2014 Actual	2015 Budget	2016 Proposed
FUND BALANCE - JANUARY 1	(8,727)	21,930	8,903	8,903
REVENUES				
Intergovernmental Revenues	528,291	685,747	-	1,050,000
Other Reimbursements	-	276	-	-
Other Miscellaneous	16,935	18,082	17,900	17,900
TOTAL REVENUES	<u>545,226</u>	<u>704,105</u>	<u>17,900</u>	<u>1,067,900</u>
EXPENSES				
Economic Development	<u>514,569</u>	<u>717,132</u>	<u>17,900</u>	<u>1,067,900</u>
TOTAL EXPENSES	<u>514,569</u>	<u>717,132</u>	<u>17,900</u>	<u>1,067,900</u>
FUND BALANCE - DECEMBER 31	21,930	8,903	8,903	8,903

City of Duluth Minnesota - 2016 Budget

Community Investment Fund

256

Fund accounts for monies that were received from Fond-du-Luth Casino in accordance with agreements with the Fond du Lac Band of Lake Superior Chippewa. As required by ordinance, interest is transferred annually to the general fund, and expenditures require a super majority vote of the City Council.

	2013 Actual	2014 Actual	2015 Budget	2016 Proposed
FUND BALANCE - JANUARY 1	21,351,493	17,526,543	18,724,752	18,724,752
REVENUES				
Other Reimbursements	52,796	-	-	-
Investment Earnings	(1,248,269)	1,523,427	110,000	400,000
TOTAL REVENUES	<u>-1,195,473</u>	<u>1,523,427</u>	<u>110,000</u>	<u>400,000</u>
EXPENSES				
Legal Services	37,534	0	-	-
Transfer to Debt Service	2,223,491	0	-	-
Transfer to General Fund (annual)	368,452	325,218	110,000	400,000
TOTAL EXPENSES	<u>2,629,477</u>	<u>325,218</u>	<u>110,000</u>	<u>400,000</u>
FUND BALANCE - DECEMBER 31	17,526,543	18,724,752	18,724,752	18,724,752

City of Duluth Minnesota - 2016 Budget

Energy Management

257

Special Revenue fund established to receive rebate and grant funds and pay administrative costs associated with energy efficiency projects and management activities such as the Cities for Climate Protection (CCP) program. The City used this funding to create an Office of Environmental Sustainability, which is responsible for coordinating all aspects of sustainability, eco-development as well as continuing on with current responsibilities.

	2013 Actual	2014 Actual	2015 Budget	2016 Proposed
FUND BALANCE - JANUARY 1	289,461	256,668	209,828	95,628
REVENUES				
Intergovernmental Revenues	-	-	-	15,000
Transfer From Enterprise Funds	-	-	-	-
Other Reimbursements	-	26,399	15,000	15,000
Miscellaneous	6,293	1,544	-	-
From Public Utility	81,843	75,000	75,000	75,000
TOTAL REVENUES	88,136	102,943	90,000	105,000
EXPENSES				
Personal Services	83,472	84,710	92,500	84,900
Other Services & Charges	987	1,200	1,700	1,700
Miscellaneous	36,470	63,873	110,000	85,000
TOTAL EXPENSES	120,929	149,783	204,200	171,600
FUND BALANCE - DECEMBER 31	256,668	209,828	95,628	29,028

BUDGETED FTE'S	2013	2014	2015	2016
33 Energy Coordinator	1	1	1	1

City of Duluth Minnesota - 2016 Budget

Home Program

260

Special Revenue fund established to account for monies received from the U.S. Department of Housing and Urban Development under the Home Investment Partnership (HOME) Program. These costs include single family rehabilitation and administration of the program, as well as funds targeted to affordable housing development by special community housing organizations (CHDO's). The 2016 budget figures represent preliminary estimates only.

	2013 Actual	2014 Actual	2015 Budget	2016 Proposed
FUND BALANCE - JANUARY 1	(129,888)	(27,500)	(30,054)	(30,054)
REVENUES				
Home Grant	538,696	792,815	544,500	480,896
TOTAL REVENUES	<u>538,696</u>	<u>792,815</u>	<u>544,500</u>	<u>480,896</u>
EXPENSES				
Tenant Based Rental Assistance	117,811	165,172	125,000	115,000
Community Housing Devel Program	143,165	265,291	225,000	200,000
Rehabilitation	132,590	267,344	140,000	117,807
Administration	42,742	97,562	54,500	48,089
TOTAL EXPENSES	<u>436,308</u>	<u>795,369</u>	<u>544,500</u>	<u>480,896</u>
FUND BALANCE - DECEMBER 31	(27,500)	(30,054)	(30,054)	(30,054)

City of Duluth Minnesota - 2016 Budget

Community Development

262

Special Revenue fund established to account for monies received from the U.S. Department of Housing and Urban Development (HUD) as a grantee under the Community Development Block Grant Program (CDBG). These monies are to be expended for projects considered necessary for the renewal and revitalization of targeted eligible neighborhoods and low and moderate income households. The 2016 budget figures represent preliminary estimates only, awaiting the allocation of HUD funds.

	2013 Actual	2014 Actual	2015 Budget	2016 Proposed
FUND BALANCE - JANUARY 1	(211,882)	(379,397)	(140,799)	(140,799)
REVENUES				
State of Minnesota	14,875	7,854	-	-
Community Development				
Block Grant	2,891,932	2,042,874	2,224,700	2,224,700
Emergency Shelter Grant	183,278	244,198	183,900	183,900
CDBG-R (ARRA)	-	-	-	16,070,000
Neighborhood Stabilization	-	-	5,000	-
EPA Showcase Grant	218,936	25,875	-	-
Lead Remediation Grant	340,903	523,816	1,105,400	1,105,400
Transfer in from Special Revenue Func	-	242,675	-	-
Miscellaneous reimbursements	(1,810)	38,587	-	-
TOTAL REVENUES	3,648,114.00	3,125,879.00	3,519,000.00	19,584,000.00
EXPENSES				
Economic Development	259,260	306,215	336,000	586,180
Housing	2,030,303	1,445,726	1,858,300	8,140,656
Physical Improvements	669,482	318,924	400,000	9,900,000
Public Service Projects	315,169	265,667	338,700	379,252
Program Administration	541,415	550,749	586,000	577,912
TOTAL EXPENSES	3,815,629	2,887,281	3,519,000	19,584,000
FUND BALANCE - DECEMBER 31	(379,397)	(140,799)	(140,799)	(140,799)

City of Duluth Minnesota - 2016 Budget

Community Development Administration

265

Special Revenue fund established to account for the administrative costs associated with the Community Development Block Grant Program (CDBG) and other HUD Programs.

	2013 Actual	2014 Actual	2015 Budget	2016 Proposed
FUND BALANCE - JANUARY 1	-	-	-	-
REVENUES				
Community Development				
Block Grant	465,556	481,254	553,000	484,223
Home Grant	28,126	66,527	54,400	48,089
CDBG-R (ARRA)	-	-	-	70,000
Homeless Prevention & Rehousing	222	-	-	-
Neighborhood Stabilization	8,327	10,771	5,000	-
Lead Paint Abatement Grant	11,319	18,005	15,000	10,000
Emergency Shelter Grant	7,059	15,723	13,800	13,789
TOTAL REVENUES	520,609	592,280	641,200	626,101
EXPENSES				
Personal Services	477,756	544,369	529,500	519,871
OPEB	5,076	5,076	9,200	4,600
Other Services and Charges	37,777	42,835	102,500	101,630
TOTAL EXPENSES	520,609	592,280	641,200	626,101
FUND BALANCE - DECEMBER 31	-	-	-	-

BUDGETED FTE'S	2013	2014	2015	2016
1150 Director, Planning & Const Services	0.33	0.33	0.33	0.33
1085 Manager, CD/Housing	1	1	1	0.5
136 Senior Planner	2	2	2	2
133 Planner II	3	3	3	1
126 Information Technician	0.5	0.5	0.5	0.5
129 Planner I	0	0	0	2
Division Total	6.83	6.83	6.83	6.33

City of Duluth Minnesota - 2016 Budget

Workforce Investment Act

268

Special Revenue fund which accounts for monies received through the Minnesota Department of Employment and Economic Development and St. Louis County to provide job training and employment opportunities for economically disadvantaged, unemployed, and underemployed persons. The 2016 budget figures represent preliminary estimates only and are subject to change as grants are appropriated by the State and approved by the City Council.

	2013 Actual	2014 Actual	2015 Budget	2016 Proposed
FUND BALANCE - JANUARY 1	260,307	267,093	266,347	266,347
REVENUES				
Miscellaneous	11,578	6,368	0	0
Building Rent	214,689.00	217,322	216,000	224,196
MN Family Investment Program	877,358	945,858	890,000	914,358
Federal Grant	931,294	620,309	703,000	734,235
State Grant	399,055	478,191	296,800	375,689
TOTAL REVENUES	2,433,974	2,268,048	2,105,800	2,248,478
EXPENSES				
Personal Services	1,582,319	1,532,394	1,333,000	1,454,329
OPEB	20,304	20,437	22,000	13,400
Other Services and Charges	824,565	715,963	750,800	780,749
TOTAL EXPENSES	2,427,188	2,268,794	2,105,800	2,248,478
FUND BALANCE - DECEMBER 31	267,093	266,347	266,347	266,347
BUDGETED FTE'S				
1085 Mgr, Employment & Training	1	1	1	1
134 Sr Comm Service Emp Dir	1	1	1	1
131 Employment Technician	18	18	15	15
126 Information Technician	2	2	2	2
Division Total	22	22	19	19

City of Duluth Minnesota - 2016 Budget

Senior Programs

270

Special Revenue fund which accounts for monies received through the Minnesota Department of Employment and Economic Development and Senior Services of America, Inc. under Title V of the Older Americans Act to provide useful part-time employment for low-income elderly and to improve community services.

	2013 Actual	2014 Actual	2015 Budget	2016 Proposed
FUND BALANCE - JANUARY 1	687	0	10	10
REVENUES				
Senior Employment Program - State	101,648	113,858	130,100	111,832
Senior Aides Program - Federal	242,785	257,944	233,300	233,287
TOTAL REVENUES	<u>344,433</u>	<u>371,802</u>	<u>363,400</u>	<u>345,119</u>
EXPENSES				
Personal Services	332,103	351,929	363,400	345,119
Other Services and Charges	13,017	19,863	0	0
TOTAL EXPENSES	<u>345,120</u>	<u>371,792</u>	<u>363,400</u>	<u>345,119</u>
FUND BALANCE - DECEMBER 31	0	10	10	10

City of Duluth Minnesota - 2016 Budget

Other Post Employment Benefits - OPEB

280

To accumulate resources to be deposited into an irrevocable trust fund for retiree health care costs. This fund only budgets the accrued liability portion of the annual required contribution for Other Post Employment Benefits. The "normal cost" portion of the annual required contribution is budgeted in the Medical Health Fund 630.

	2013 Actual	2014 Actual	2015 Budget	2016 Proposed
FUND BALANCE - JANUARY 1	31,743,134	38,347,986	43,257,833	46,137,213
REVENUES				
Investment Earnings-OPEB Trust	839,057	899,334	900,000	979,500
Investment Earnings-City Pooled Invt	0	0	215,000	815,000
Change in Fair Value	5,574,480	3,485,856	1,500,000	1,500,000
Trsf from Special Rev Funds (Grants)	0	0	25,380	13,847
Trsf from Enterprise Funds	-	-	242,000	159,000
Contributions- Employer	8,772,788	9,277,052	8,964,400	9,289,414
TOTAL REVENUES	15,186,325	13,662,242	11,846,780	12,756,761
EXPENSES				
Administrative Expenses	2,649	2,812	3,000	3,000
Benefits	8,178,824	8,749,583	8,964,400	9,289,414
Other Expenses	400,000	0	-	-
TOTAL EXPENSES	8,581,473	8,752,395	8,967,400	9,292,414
FUND BALANCE - DECEMBER 31	38,347,986	43,257,833	46,137,213	49,601,560

City of Duluth Minnesota - 2016 Budget

Street System Maintenance Utility

290

Special Revenue fund used to account for monies received for street system maintenance utility fees from residential, commercial, and industrial properties, used to fund existing street improvement debt, enhanced maintenance, and street reconstruction.

	2013 Actual	2014 Actual	2015 Budget	2016 Proposed
FUND BALANCE - JANUARY 1		0	235,476	235,476
REVENUES				
Payment in Lieu of Tax		0	248,700	0
Street System Mtce Utility Fee		1,128,532	2,774,500	2,774,500
TOTAL REVENUES		<u>1,128,532</u>	<u>3,023,200</u>	<u>2,774,500</u>
EXPENSES				
Other Services and Charges		1,525	548,600	1,000,000
To Public Utilities - Cost Allocation		17,583	42,200	37,200
Transfer to Capital Project		0	800,000	47,138
Transfer to Debt Service		873,948	1,632,400	1,690,162
TOTAL EXPENSES		<u>893,056</u>	<u>3,023,200</u>	<u>2,774,500</u>
FUND BALANCE - DECEMBER 31		235,476	235,476	235,476

City of Duluth Minnesota - 2016 Budget

Debt Service Funds

Funds

GO Debt Service - Tax Levy
 GO Debt Service - Other Sources
 Special Assessment Debt
 Street Improvement Debt

Debt Service Funds account for the accumulation of resources for, and the payment of, long term principal, interest and related costs. The City is meeting all of its debt service policy statements as outlined in the budget summary in the Introduction Section of the document.

	2013 Actual	2014 Actual	2015 Budget	2016 Proposed
FUND BALANCE - JANUARY 1	15,673,111	17,553,715	15,872,600	15,513,700
REVENUES				
Taxes	7,042,313	6,275,166	6,574,300	6,574,300
Special Assessments	1,450,406	1,312,813	1,023,000	785,000
Miscellaneous	138,332	323,376	240,900	238,800
Other Financing Sources	9,603,671	6,453,321	6,271,400	6,465,200
TOTAL REVENUES	18,234,722	14,364,676	14,109,600	14,063,300
EXPENSES				
Debt Service Payments	12,917,524	15,274,834	14,455,200	13,995,700
Miscellaneous	3,436,594	770,957	13,300	15,300
TOTAL EXPENSES	16,354,118	16,045,791	14,468,500	14,011,000
FUND BALANCE - DECEMBER 31	17,553,715	15,872,600	15,513,700	15,566,000

City of Duluth Minnesota - 2016 Budget

Debt Service Funds Narrative

2015 DEBT STATUS

The ratio of net direct bonded debt to assessed and market valuations, and the amount of bonded debt per capita are useful indicators of the City's debt position. Net direct bonded debt is considered to be tax supported, and is levied by taking the gross bonded debt of the City and subtracting allowable deductions for various revenue, tax increment, and special assessment issues. Estimated net direct bonded debt as of December 31, 2015 as it pertains to the City of Duluth is estimated as follows:

Total Gross Bonded Debt		\$173,898,200
Less:		
City - general obligation bonds paid by parking revenues	\$	21,023,200
City - general obligation bonds paid by other revenues		71,365,000
Tax Abatement Bonds		6,350,000
Utility bonds paid from Enterprise Funds		22,525,000
Special assessment bonds		13,685,000
Net Direct Bonded Debt		<u>\$38,950,000</u>

The City's debt is shown in the following table as a share of market value and per capita. The general obligation debt is limited by State Statute to 2.0 percent of market value, or \$109 million.

<u>Year</u>	<u>Amount (in Thousands)</u>	<u>Percent of Market Value</u>	<u>Dollars Per Capita</u>
2015	\$38,950	0.7	\$452
2014	\$40,310	0.8	\$467
2013	\$41,281	0.8	\$479
2012	\$40,540	0.8	\$470
2011	\$41,874	0.7	\$485
2010	\$40,949	0.7	\$471
2009	\$41,410	0.7	\$476
2008	\$22,420	0.4	\$258
2007	\$28,986	0.5	\$333
2006	\$29,284	0.6	\$337
2005	\$26,802	0.6	\$308

The preceding table used an estimated taxable market value of \$5,446,250,600 and a population of 86,265, as reported in the 2010 census.

City of Duluth Minnesota - 2016 Budget

Debt Service Funds Narrative

The following tables provide specific information relative to the 2015 status of the debt service funds of the City. The appropriation budgets of each specific debt fund follow this presentation.

<u>General Obligation Bonds:</u>	<u>Issue Date</u>	<u>Outstanding 12/31/2015</u>	<u>2016 Levy Requirements</u>
Aerial Lift Bridge	8/07/08	650,000	180,800
DEDA - Cirrus	4/20/07	-	15,600
Police Station	12/17/09	16,130,000	1,416,900
Lakewalk & Cross City	12/18/13	1,385,000	130,700
Equipment	11/29/11	1,280,000	657,900
Equipment	11/27/12	2,030,000	716,100
Equipment	12/18/13	3,105,000	817,100
Equipment	10/30/14	2,460,000	518,700
Equipment	2015	3,380,000	775,000
Capital Improvement Projects	12/13/07	315,000	166,400
Capital Improvement Projects	12/09/08	600,000	216,900
Capital Improvement Projects	11/23/10	1,375,000	254,800
Capital Improvement Projects	11/29/11	1,370,000	220,700
Capital Improvement Projects	12/18/13	1,640,000	212,600
Capital Improvement Projects	10/30/14	1,115,000	126,800
Capital Improvement Projects	2015	1,530,000	200,000
TOTAL DEBT SERVICE			6,627,000
5% Additional required by law (1)			331,400
			<u>6,958,400</u>
Less: Cash on hand			(384,100)
NET DEBT LEVY - Total required by taxation			<u>6,574,300</u>

- (1) State law requires the City set aside 5% of existing bond obligations to cover anticipated shortages from tax delinquency.

City of Duluth Minnesota - 2016 Budget

General Obligation Debt Fund - Tax Levy

310

This Debt Service Fund is for the payment of tax levy supported general obligation bonds issued by the City.

	2013 Actual	2014 Actual	2015 Budget	2016 Proposed
FUND BALANCE - JANUARY 1	5,855,638	6,958,507	6,852,545	7,394,945
REVENUES				
Property Taxes	7,042,313	6,275,166	6,574,300	6,574,300
Earnings on Investments	(59,182)	43,909	-	-
Other Sources	265,351	221,605	238,800	238,800
Transfer from Enterprise Fund	-	-	236,100	-
Transfer from Capital Project	9,403	348,203	-	-
TOTAL REVENUES	7,257,885	6,888,883	7,049,200	6,813,100
EXPENSES				
Debt Service Payments:				
Bond Principal	4,568,265	4,873,138	5,205,600	5,165,000
Bond Interest	1,409,123	1,376,205	1,294,100	1,224,800
Other Expenditures:				
Transfer to Enterprise Fund	177,628	-	-	-
Transfer to Debt Service	-	745,502	-	-
Bond Fees	-	-	7,100	7,700
TOTAL EXPENSES	6,155,016	6,994,845	6,506,800	6,397,500
FUND BALANCE - DECEMBER 31	6,958,507	6,852,545	7,394,945	7,810,545

City of Duluth Minnesota - 2016 Budget

General Obligation Debt Fund - Other Sources

320

This debt service fund accounts for the payment of general obligation bonds issued by the City which are tax increment and revenue supported debt. Excluded from this fund are utility bonds and special assessment bonds.

	2013 Actual	2014 Actual	2015 Budget	2016 Proposed
FUND BALANCE - JANUARY 1	1,611,310	2,559,864	2,520,298	2,825,398
REVENUES				
Sale of Bonds	3,400,000	-	-	-
Earnings on Investments	(22,118)	16,399	-	-
Transfer from Special Revenue -				
DECC Improvement	2,329,088	2,381,288	2,434,600	2,491,800
Spirit Mountain	500,000	500,000	500,000	629,600
Wade Stadium				178,400
Transfer from Capital Projects -				
Excess Proceeds on New Bonds	-	9,181	-	-
Transfer from Debt Service -				
Lakewalk Homes	56,763	59,700	-	-
Funded by Others -				
Airport	618,300	740,099	964,300	961,600
Spirit Mountain	15,919	18,819	16,500	19,100
Seaway Port - Airpark	84,378	86,974	89,300	91,300
Airport - Cirrus	388,447	393,302	398,200	403,200
TOTAL REVENUES	<u>7,370,777</u>	<u>4,205,762</u>	<u>4,402,900</u>	<u>4,775,000</u>
EXPENSES				
Bond Principal	795,000	1,870,000	1,730,000	2,020,000
Bond Interest	2,368,257	2,375,328	2,364,900	2,449,200
Bond Discount/Issuance	58,966	-	-	-
Payment to Other Gov't Agency	3,200,000	-	-	-
Fiscal Agents	-	-	2,900	4,200
TOTAL EXPENSES	<u>6,422,223</u>	<u>4,245,328</u>	<u>4,097,800</u>	<u>4,473,400</u>
FUND BALANCE - DECEMBER 31	2,559,864	2,520,298	2,825,398	3,126,998

City of Duluth Minnesota - 2016 Budget

Special Assessment Debt Service

325

This Debt Service Fund accounts for the accumulation of resources and the payment of principal, interest and related costs on special assessment bonds issued by the City.

	2013 Actual	2014 Actual	2015 Budget	2016 Proposed
FUND BALANCE - JANUARY 1	2,221,429	2,016,655	1,528,700	1,172,900
REVENUES				
Construction Assessments	906,507	904,932	674,900	542,300
Earnings on Investments	(16,914)	15,023	300	-
Sale of Bonds	-	865,000	-	-
Bond Premium	-	20,419	-	-
TOTAL REVENUES	889,593	1,805,374	675,200	542,300
EXPENSES				
Bond Principal	916,735	1,236,862	905,400	791,000
Bond Interest	177,632	166,012	124,400	76,800
Payment to Escrow	-	865,000	-	-
Bond Discount/Issuance	-	25,455	-	-
Fiscal Agents	-	-	1,200	1,600
TOTAL EXPENSES	1,094,367	2,293,329	1,031,000	869,400
FUND BALANCE - DECEMBER 31	2,016,655	1,528,700	1,172,900	845,800

City of Duluth Minnesota - 2016 Budget

Street Improvement Debt Service

330

This Debt Service Fund accounts for the accumulation of resources and the payment of principal, interest, and related costs on street improvement bonds issued by the City.

	2013 Actual	2014 Actual	2015 Budget	2016 Proposed
FUND BALANCE - JANUARY 1	5,984,734	6,018,689	4,971,057	4,120,457
REVENUES				
Construction Assessments	543,899	407,881	348,100	242,700
Earnings on Investments	(50,923)	42,839	1,800	-
Transfer from General Fund	-	319,187	-	-
Transfer from Debt Service	-	685,802	-	-
Transfer from Special Revenue	2,223,491	873,948	1,632,400	1,690,200
TOTAL REVENUES	<u>2,716,467</u>	<u>2,329,657</u>	<u>1,982,300</u>	<u>1,932,900</u>
EXPENSES				
Fiscal Agent Fees	-	-	2,100	1,800
Bond Principal	2,150,000	2,875,000	2,420,000	1,930,000
Bond Interest	532,512	502,289	410,800	338,900
TOTAL EXPENSES	<u>2,682,512</u>	<u>3,377,289</u>	<u>2,832,900</u>	<u>2,270,700</u>
FUND BALANCE - DECEMBER 31	6,018,689	4,971,057	4,120,457	3,782,657

City of Duluth Minnesota - 2016 Budget

Capital Project Funds

Funds

Special Assessment Capital
 Permanent Improvements
 Street Improvement Program
 Capital Improvement

Capital Project funds account for financial resources to be used for acquisition, construction, and improvements of capital facilities other than those financed by enterprise funds.

	2013 Actual	2014 Actual	2015 Budget	2016 Proposed
FUND BALANCE - JANUARY 1	5,894,165	6,340,347	4,788,034	826,459
REVENUES				
Taxes	208,421	279,351	280,000	280,000
Intergovernmental	5,861,293	5,912,098	12,664,623	4,415,000
Miscellaneous	3,974,053	4,496,351	2,319,904	2,208,257
Other Financing Sources	1,105,000	228,261	2,329,538	1,455,000
TOTAL REVENUES	11,148,767	10,916,061	17,594,065	8,358,257
EXPENSES				
Current	0	98,293	116,000	116,000
Capital Outlay	10,702,585	12,370,081	21,439,640	8,234,000
TOTAL EXPENSES	10,702,585	12,468,374	21,555,640	8,350,000
FUND BALANCE - DECEMBER 31	6,340,347	4,788,034	826,459	834,716

City of Duluth Minnesota - 2016 Budget

Special Assessment Capital Project

410

Capital Project fund established to account for improvements which are financed by special assessments. The 2016 budget figures represent preliminary estimates only.

	2013 Actual	2014 Actual	2015 Budget	2016 Proposed
FUND BALANCE - JANUARY 1	32,102	13,516	34,832	(415,264)
REVENUES				
Assessment Collections	13,662	21,535	9,904	8,257
Earnings on Investments	(318)	272	-	-
Transfer from Debt Service	-	-	-	-
TOTAL REVENUES	<u>13,344</u>	<u>21,807</u>	<u>9,904</u>	<u>8,257</u>
EXPENSES				
Improvements Other Than Buildings	<u>31,930</u>	<u>491</u>	<u>460,000</u>	<u>-</u>
TOTAL EXPENSES	<u>31,930</u>	<u>491</u>	<u>460,000</u>	<u>-</u>
FUND BALANCE - DECEMBER 31	13,516	34,832	(415,264)	(407,007)

City of Duluth Minnesota - 2016 Budget

Permanent Improvement

411

Minnesota State Laws 1971, Chapter 824 - authorizing the City to levy an amount not to exceed .04836 percent of the tax capacity of the City to pay the cost of local improvements which will not sustain a special assessment.

	2013 Actual	2014 Actual	2015 Budget	2016 Proposed
FUND BALANCE - JANUARY 1	369,110	300,045	607,158	607,158
REVENUES				
Current Property Taxes	207,351	273,391	280,000	280,000
Delinquent Property Taxes	1,070	5,960	-	-
Miscellaneous Federal Grants	830,476	961,430	920,000	600,000
State of Minnesota	198,167	354,207	3,000,000	0
Municipal State Aid	2,939,252	3,454,680	3,300,000	3,815,000
Investment Earnings	(2,222)	(1,206)	-	-
Special Revenue Funds	-	-	-	800,000
Public Utility Funds	-	-	205,000	555,000
TOTAL REVENUES	<u>4,174,094</u>	<u>5,048,462</u>	<u>7,705,000</u>	<u>6,050,000</u>
EXPENSES				
Improvements Other Than Buildings	3,843,159	4,390,590	7,645,000	6,050,000
Transfer to General Fund	-	-	60,000	-
Transfer to Debt Service		344,765		
Transfer to Capital Project		5,994		
Transfer to Special Assessment	400,000	-	-	-
TOTAL EXPENSES	<u>4,243,159</u>	<u>4,741,349</u>	<u>7,705,000</u>	<u>6,050,000</u>
FUND BALANCE - DECEMBER 31	300,045	607,158	607,158	607,158

City of Duluth Minnesota - 2016 Budget

Street Improvement Program

440

Capital Project Fund established to account for improvements to be made as part of the City's Street Improvement Program.

	2013 Actual	2014 Actual	2015 Budget	2016 Proposed
FUND BALANCE - JANUARY 1	1,643,346	531,021	401,891	101,315
REVENUES				
Investment Earnings	(7,634)	6,742	-	-
Transfer from Special Revenue	-	-	1,050,000	100,000
Assessment Collections	481,472	647,432	510,000	400,000
TOTAL REVENUES	<u>473,838</u>	<u>654,174</u>	<u>1,560,000</u>	<u>500,000</u>
EXPENSES				
Improvements Other than Buildings	1,586,163	783,304	1,860,576	500,000
TOTAL EXPENSES	<u>1,586,163</u>	<u>783,304</u>	<u>1,860,576</u>	<u>500,000</u>
FUND BALANCE - DECEMBER 31	531,021	401,891	101,315	101,315

City of Duluth Minnesota - 2016 Budget

Capital Improvement

450

Capital Project fund established to account for bond proceeds, transfers from other funds, and other revenues received for capital improvement projects.

	2013 Actual	2014 Actual	2015 Budget	2016 Proposed
FUND BALANCE - JANUARY 1	3,849,607	5,495,765	3,744,153	533,250
REVENUES				
Federal Grant	1,470,115	934,064	1,784,951	-
State of Minnesota	423,283	207,717	3,659,672	-
Gifts and Donations	105,000	-	-	-
Earnings on Investments	(20,049)	84,377	-	-
Other Reimbursements	-	230,736	-	-
Transfer from General Fund	-	-	-	-
Transfer from Permanent Imp	400,000	5,994	-	-
Transfer from Special Revenue	705,000	222,267	1,074,538	-
Bond Proceeds	3,255,000	3,445,000	1,800,000	1,800,000
Premium on bonds	149,142	61,463	-	-
TOTAL REVENUES	6,487,491	5,191,618	8,319,161	1,800,000
CAPITAL OUTLAY EXPENDITURES				
Transfer to Debt Service	4,377	4,979	-	-
Bond Issuance Costs	-	98,293	116,000	116,000
Capital Improvements	4,836,956	6,839,958	11,414,064	1,684,000
TOTAL EXPENSES	4,841,333	6,943,230	11,530,064	1,800,000
FUND BALANCE - DECEMBER 31	5,495,765	3,744,153	533,250	533,250

City of Duluth Minnesota - 2016 Budget

Golf Fund

503

The Golf enterprise fund accounts for the operation of Enger Park and Lester Park, the City's two municipal 27-hole golf courses. The major source of revenue is composed of user fees from daily admissions, season passes, and concession sales.

Estimated Revenues/Expenses	2013 Actual	2014 Actual	2015 Budget	2016 Proposed
REVENUE				
Operating	1,730,410	1,734,063	1,893,750	2,166,366
Non-Operating	8,570	471	-	-
	1,738,980	1,734,534	1,893,750	2,166,366
EXPENSES				
Personal Services				
Supplies	66,966	53,386	66,000	-
Other Services and Charges	1,431,548	1,370,454	1,431,300	1,952,591
Utilities	39,403	44,289	40,500	-
Depreciation and Amortization	220,569	219,173	218,654	69,222
Cost of Sales	289,905	327,057	290,000	213,076
Debt Service - Interest	11,282	6,297	1,093	-
	2,059,673	2,020,656	2,047,547	2,234,889
ESTIMATED OPERATING INCOME / (LOSS)	(320,693)	(286,122)	(153,797)	(68,523)

City of Duluth Minnesota - 2016 Budget

Golf Fund Estimated Budgetary Cash Balance

<u>OPERATING FUND</u>	2015 Budget	2016 Proposed
ESTIMATED UNRESTRICTED CASH	<u>(1,607,815)</u>	<u>(1,675,563)</u>
Estimated Net Income (Loss)	(153,797)	(68,523)
<u>Other Sources</u>		
Depreciation	<u>206,616</u>	<u>69,222</u>
Total Other Sources	<u>52,819</u>	<u>699</u>
<u>Other Uses</u>		
Capital Lease Payments	<u>(120,567)</u>	<u>-</u>
Total Other Uses	<u>(120,567)</u>	<u>-</u>
ESTIMATED BUDGETARY YEAR END CASH BALANCE	<u><u>(1,675,563)</u></u>	<u><u>(1,674,864)</u></u>

City of Duluth Minnesota - 2016 Budget

Lester Golf Course

Revenue Detail	2013 Actual	2014 Actual	2015 Budget	2016 Proposed
OPERATING REVENUES:				
4440 Daily Admission	209,889	207,137	250,000	248,035
4441 Unlimited Season - Golf	43,520	175,760	200,000	130,143
4441 Family Season	26,200	-	-	-
4441 Restricted Season	70,560	-	-	-
4441 Junior Unlimited	10,966	-	-	-
4441 College Season	9,525	-	-	-
4441 Golf Cards / Passes	14,630	-	-	27,440
4442 Motor Cart	135,345	144,000	140,000	197,875
4443 Driving Range Fees	20,981	22,728	24,000	37,680
4443 Other Rentals	8,605	7,835	8,500	13,655
4445 Golf Specials/Coupons/Promotions	-	(7,437)	-	-
4627 Concessions & Commissions	221,976	211,378	235,000	258,269
TOTAL OPERATING REVENUES	772,197	761,401	857,500	913,097
NON-OPERATING REVENUES				
4601 Earnings on Investments	-	-	-	-
4639 Loss on Sale of Equipment	-	-	-	-
4644 Misc Fees, Sales & Service	4,285	471	-	-
TOTAL NON-OPERATING REVENUES	4,285	471	-	-
TOTAL REVENUE - LESTER	776,482	761,872	857,500	913,097

City of Duluth Minnesota - 2016 Budget

Enger Golf Course

Revenue Detail		2013 Actual	2014 Actual	2015 Budget	2016 Proposed
OPERATING REVENUES:					
4440	Daily Admission	277,552	273,482	315,000	373,878
4441	Unlimited Season - Golf	60,970	210,060	245,000	223,730
4441	Family Season	20,350	-	-	-
4441	Restricted Season	78,240	-	-	-
4441	Junior Unlimited	12,650	-	-	-
4441	College Season	18,219	-	-	-
4441	Golf Cards / Passes	20,330	-	-	54,635
4442	Motor Cart	168,366	169,899	170,000	242,606
4443	Driving Range Fees	38,394	37,290	40,000	67,955
4443	Other Rentals	3,526	3,672	4,250	13,654
4445	Golf Specials/Coupons/Promotions	-	(7,438)	-	-
4627	Concessions & Commissions	259,616	285,697	262,000	276,811
TOTAL OPERATING REVENUES		958,213	972,662	1,036,250	1,253,269
NON-OPERATING REVENUES					
4601	Earnings on Investments	-	-	-	-
4639	Loss on Sale of Equipment	-	-	-	-
4644	Misc. Fees, Sales & Services, Donation	4,285	-	-	-
TOTAL NON-OPERATING REVENUES		4,285	-	-	-
TOTAL REVENUE - ENGER		962,498	972,662	1,036,250	1,253,269

City of Duluth Minnesota - 2016 Budget

Lester Golf Course

Operating Expense Detail		2013 Actual	2014 Actual	2015 Budget	2016 Proposed
OTHER EXPENDITURES					
5133	Life Insurance	-	-	-	-
5212	Motor Fuels	32,282	25,484	32,000	-
5284	Liquor Purchases	-	-	-	29,851
5285	Food & Beverage for Resale	54,338	55,879	60,000	32,699
5286	Golf Merchandise for Resale	90,155	95,312	90,000	42,471
5310	Contract Services	-	-	640,000	828,272
5310	Contract Services	208,080	208,080	-	-
5310-01	Contract Services-Clubhouse P/R	110,820	93,446	-	-
5310-02	Contract Services- Maintenance P/R	108,564	112,226	-	-
5310-03	Contract Services-Supplies	12,825	13,057	-	-
5310-04	Contract Services-Maintenance Supplie	59,500	45,683	-	-
5310-05	Contract Services-Fertilizer	32,903	25,714	-	-
5310-06	Contract Services-Other Services/Charg	103,375	72,993	-	-
5321	Telephone	872	810	900	-
5381	Electricity	12,080	13,344	12,000	-
5385	Oil	8,157	14,297	7,500	-
5415	Equipment Rental	40,849	41,042	36,000	-
5420	Depreciation	104,128	104,035	103,940	32,744
5427	Credit Card Commissions	6,591	10,795	8,500	-
5441	Other Services & Charges	291	241	1,500	-
5493	Cost Allocation Charges	33,400	33,400	27,500	-
5611	Bond Interest	-	-	-	-
5614	Capital Lease Interest	5,263	3,102	525	-
5622	Bond Cost Amortization	-	-	-	-
TOTAL - LESTER		1,024,473	968,940	1,020,365	966,037

City of Duluth Minnesota - 2016 Budget

Enger Golf Course

Operating Expense Detail		2013 Actual	2014 Actual	2015 Budget	2016 Proposed
OTHER EXPENDITURES					
5133	Life Insurance	-	-	-	-
5212	Motor Fuels	34,684	27,902	34,000	-
5284	Liquor Purchases	11,438	9,144	12,000	36,314
5285	Food & Beverage for Resale	71,186	87,517	78,000	34,423
5286	Golf Merchandise for Resale	62,788	79,205	50,000	37,318
5310	Contract Services	-	-	640,000	1,124,319
5310	Contract Services	208,080	208,080	-	-
5310-01	Contract Services-Clubhouse P/R	111,826	111,530	-	-
5310-02	Contract Services- Maintenance P/R	115,100	128,914	-	-
5310-03	Contract Services-Supplies	16,447	15,316	-	-
5310-04	Contract Services-Maintenance Supplie	57,726	45,683	-	-
5310-05	Contract Services-Fertilizer	32,903	36,759	-	-
5310-06	Contract Services-Other Services/Charge	84,844	79,603	-	-
5321	Telephone	872	810	900	-
5381	Electricity	19,166	16,648	21,000	-
5415	Equipment Rental	40,849	41,042	36,000	-
5420	Depreciation	116,441	115,138	114,714	36,478
5427	Credit Card Commissions	11,196	12,117	11,000	-
5441	Other Services & Charges	235	(287)	1,500	-
5493	Cost Allocation Charges	33,400	33,400	27,500	-
5611	Bond Interest	-	-	-	-
5614	Capital Lease Interest	6,019	3,195	568	-
5622	Bond Cost Amortization	-	-	-	-
TOTAL - ENGER		1,035,200	1,051,716	1,027,182	1,268,852

City of Duluth Minnesota - 2016 Budget

Parking Fund

505

The Parking Fund accounts for all revenues and expenses related to the operation and maintenance of City owned parking ramps, parking lots, and parking meters - both on and off-street.

This enterprise fund was created in 2010 by moving the related expenses and revenues from the City's general fund, and includes the required transfers in from debt service and DEDA.

Estimated Income and Expense	2013 Actual	2014 Actual	2015 Budget	2016 Proposed
REVENUES				
Operating Revenue	3,779,385	4,227,015	4,553,700	4,806,148
Non-Operating	664,880	545,141	400,000	400,000
	<u>4,444,265</u>	<u>4,772,156</u>	<u>4,953,700</u>	<u>5,206,148</u>
EXPENSES				
Personal Services	446,751	531,553	523,600	523,100
Supplies	29,153	72,826	107,000	81,000
Other Services and Charges	1,199,055	1,146,803	1,185,600	1,121,780
Utilities	167,380	182,389	199,800	196,500
Depreciation and Amortization	483,299	481,279	475,900	475,900
Improvements - Non-Capital	243,488	51,346	325,000	219,000
Debt Service - Interest	332,493	235,247	190,900	190,900
Transfers Out	1,461,033	1,363,827	1,328,600	1,328,600
	<u>4,362,652</u>	<u>4,065,270</u>	<u>4,336,400</u>	<u>4,136,780</u>
ESTIMATED OPERATING INCOME (LOSS)	81,613	706,886	617,300	1,069,368
BUDGETED FTE'S				
1100 Parking Manager	1	1	1	1
131 Parking Operations Specialist	0	0	1	1
121 Clerical Support Technician	1	1	1	1
24 Parking Ramp Leadworker	1	1	0	0
18 Parking Monitors	5	5	5	6
22 Maintenance Worker	0	0	0	0
15 Parking Ramp Attendant	0	0	0	0
Division Total	8	8	8	9

City of Duluth Minnesota - 2016 Budget

Parking Fund Estimated Budgetary Cash Balance

<u>OPERATING FUND</u>	2015 Projected	2016 Proposed
ESTIMATED UNRESTRICTED CASH AND DEBT SERVICE CASH	3,734,683	2,524,583
Estimated Operating Income (Loss)	307,500	1,069,368
<u>Other Sources</u>		
Depreciation	577,400	475,900
Total Other Sources	577,400	475,900
<u>Other Uses</u>		
Bond Principal Payments	1,130,000	780,000
Capital Equipment	965,000	796,000
Total Other Uses	2,095,000	1,576,000
ESTIMATED BUDGETARY YEAR END CASH BALANCE	2,524,583	2,493,851

City of Duluth Minnesota - 2016 Budget

Parking Fund

505

Revenue Detail	2013 Actual	2014 Actual	2015 Budget	2016 Proposed
OPERATING REVENUES:				
4371 Parking Meter Revenues	799,528	773,949	800,000	800,000
4373 Transient Parking	947,116	962,445	976,300	968,688
4374 Contract Parking	1,114,186	1,234,893	1,283,400	1,387,960
4170 Miscellaneous Permits	1,225	52,957	0	54,500
4472 Administrative Parking Fines	915,704	1,183,733	1,394,000	1,495,000
4622 Rent of Buildings	0	0	100,000	100,000
4654 Other Reimbursements	5	19,038	0	0
4680 Damage or Losses Recovered	1,621	0	0	0
TOTAL OPERATING REVENUE	3,779,385	4,227,015	4,553,700	4,806,148
NON-OPERATING REVENUES:				
4270 Other Grants	0	5,159	0	0
4601 Earnings on Investments	828	59,774	0	0
4730 Transfer in from DEDA	486,424	480,208	400,000	400,000
4730 Transfer in from Debt Service	177,628	0	0	0
TOTAL NON-OPERATING REVENUES	664,880	545,141	400,000	400,000
TOTAL REVENUE	4,444,265	4,772,156	4,953,700	5,206,148

City of Duluth Minnesota - 2016 Budget

Parking Administration

505-015-1479

Expense Detail	2013 Actual	2014 Actual	2015 Budget	2016 Proposed
PERSONAL SERVICES				
5100 Permanent Employees - Regular	126,200	169,294	132,200	142,000
5101 Permanent Employees - Overtime	15	2,893	0	0
5103 Temporary Employees - Regular	0	0	0	0
TOTAL	<u>126,215</u>	<u>172,187</u>	<u>132,200</u>	<u>142,000</u>
EMPLOYEE BENEFITS				
5121 P.E.R.A.	8,936	12,377	9,700	10,400
5122 F.I.C.A. Social Security	7,494	10,404	8,200	8,800
5123 F.I.C.A. Medicare	1,753	2,433	1,900	2,100
5125 Dental Insurance	768	416	700	700
5126 Life Insurance	360	480	400	400
5127 Health Care Savings Plan	2,561	3,286	1,300	1,400
5130 Cafeteria Plan Benefits	25,733	33,503	27,600	27,600
TOTAL	<u>47,605</u>	<u>62,899</u>	<u>49,800</u>	<u>51,400</u>
OPERATING EXPENSES				
5219 Other Miscellaneous Supplies	694	107	2,000	1,000
5307 Admin/Management Fees	0	0	40,000	0
5321 Phone Service	240	240	700	500
5331 Travel/Training	0	0	6,000	6,000
5335 Mileage Reimbursement	238	0	900	500
5441 Other Services and Charges	5,576	5,950	4,000	6,000
5700 Transfer to General Fund	0	0	0	0
5700 Transfer to Special Revenue	0	456	1,900	1,900
TOTAL	<u>6,748</u>	<u>6,753</u>	<u>55,500</u>	<u>15,900</u>
2512 TOTAL - ADMINISTRATION	180,568	241,839	237,500	209,300

City of Duluth Minnesota - 2016 Budget

Technology Center Parking Ramp

505-015-1480-2510

Expense Detail	2013 Actual	2014 Actual	2015 Budget	2016 Proposed
OPERATING EXPENSES				
5219 Other Miscellaneous Supplies	0	0	0	0
5220 Repair & Maintenance Supplies	0	0	0	0
5307 Admin/Management Fees	0	10,654	0	10,900
5310 Contract Services	236,368	200,538	242,200	210,200
5319 Other Professional Service	208	9,900	0	0
5320 Data Services	0	0	0	0
5321 Phone Service	0	0	0	0
5335 Mileage Reimbursement	0	0	0	0
5381 Electricity	49,723	49,284	50,000	50,000
5382 Water, Gas & Sewer	2,919	3,270	2,200	4,000
5384 Refuse Disposal	634	1,170	1,000	2,000
5386 Steam	11,388	16,862	12,000	15,000
5404 Equipment Maintenance/Repair	860	375	1,000	1,000
5405 Parking Lot Maintenance	545	4,052	10,000	30,000
5420 Depreciation	173,296	171,708	171,700	171,700
5427 Credit Card commissions	0	0	0	0
5441 Other Services and Charges	9,031	1,112	0	0
5450 Laundry	4,081	6,637	0	0
5493 Cost Allocation	4,700	4,700	4,700	4,700
5580 Capital Equipment	0	0	0	0
5611 Bond Interest	21,191	9,624	700	700
5620 Fiscal Agents Fees	175	175	0	0
5622 Bond Amortization	0	0	0	0
5700 Transfer to General Fund	130,433	0	0	0
TOTAL	<u>645,552</u>	<u>490,061</u>	<u>495,500</u>	<u>500,200</u>
2510 TOTAL - TECHNOLOGY CENTER RAMP	645,552	490,061	495,500	500,200

City of Duluth Minnesota - 2016 Budget

East Superior Street Parking Ramp

505-015-1480-2511

Expense Detail	2013 Actual	2014 Actual	2015 Budget	2016 Proposed
OPERATING EXPENSES				
5220 Repair & Maintenance Supplies	678	0	0	0
5307 Admin/Management Fees	0	12,820	0	13,100
5310 Contract Services	306,218	294,976	300,000	300,000
5319 Professional Services	0	0	0	0
5381 Electricity	12,978	13,202	14,000	14,000
5382 Water, Gas & Sewer	2,182	2,453	2,100	2,500
5405 Parking Lot Maintenance	149,417	20,175	260,000	159,000
5420 Depreciation	39,766	39,766	39,800	39,800
5441 Other Services and Charges	0	1,112	0	0
5493 Cost Allocation	4,700	4,700	4,700	4,700
5580 Capital Equipment	0	0	200,000	0
5611 Bond Interest	1,731	781	100	100
5620 Fiscal Agent Fees	175	175	0	0
5622 Bond Amortization	0	0	0	0
5700 Transfer to General Fund	137,351	0	0	0
TOTAL	<u>655,196</u>	<u>390,160</u>	<u>820,700</u>	<u>533,200</u>
2511 TOTAL - E SUPERIOR ST PARKING RAMP	655,196	390,160	820,700	533,200

City of Duluth Minnesota - 2016 Budget

Medical District Parking Ramp

505-015-1480-2512

Expense Detail	2013 Actual	2014 Actual	2015 Budget	2016 Proposed
OPERATING EXPENSES				
5219 Other Miscellaneous Supplies	0	0	0	0
5307 Admin/Management Fees	0	10,725	0	11,000
5310 Contract Services	196,274	174,267	212,700	190,180
5319 Other Professional Service	208	0	0	0
5320 Data Services	0	0	0	0
5335 Mileage Reimbursement	0	0	0	0
5381 Electricity	54,798	54,669	52,000	53,000
5382 Water, Gas & Sewer	26,360	36,351	60,000	40,000
5404 Equipment Maintenance/Repair	3,376	195	1,500	1,500
5405 Parking Lot Maintenance	3,126	18,359	30,000	15,000
5420 Depreciation	227,016	227,016	227,000	227,000
5427 Credit Card commissions	0	0	0	0
5441 Other Services and Charges	5,593	2,459	0	0
5481 Property Taxes	3,898	3,937	3,500	3,500
5493 Cost Allocation	4,700	4,700	4,700	4,700
5580 Capital Equipment	0	0	200,000	200,000
5611 Bond Interst	309,571	224,842	190,100	190,100
5620 Fiscal Agents Fees	350	700	0	0
5622 Bond Amortization	0	0	0	0
5700 Transfer to General Fund	166,829	0	0	0
TOTAL	1,002,099	758,220	981,500	935,980
2512 TOTAL - MEDICAL DISTRICT PARKING RAMP	1,002,099	758,220	981,500	935,980

City of Duluth Minnesota - 2016 Budget

Library and Coney Island Parking Ramps

505-015-1480-2513

Expense Detail	2013 Actual	2014 Actual	2015 Budget	2016 Proposed
OPERATING EXPENSES				
5307 Admin/Management Fees	0	4,827	0	0
5310 Contract Services	218,886	180,960	164,600	169,600
5381 Electricity	7,032	6,298	7,500	8,000
5382 Water, Gas & Sewer	0	0	0	10,000
5405 Parking Lot Maintenance	90,400	8,760	25,000	15,000
5420 Depreciation	32,161	32,161	32,200	32,200
5493 Cost Allocation	4,600	4,600	4,600	4,600
5580 Capital Equipment	0	0	15,000	11,000
5730 Transfer to General Fund	0	0	0	0
TOTAL	<u>353,079</u>	<u>237,606</u>	<u>248,900</u>	<u>250,400</u>
2513 TOTAL - LIBRARY & CONEY ISLAND PARKING RAMPS	353,079	237,606	248,900	250,400

City of Duluth Minnesota - 2016 Budget

Parking Meters and Enforcement

505-015-1481

Expense Detail	2013 Actual	2014 Actual	2015 Budget	2016 Proposed
PERSONAL SERVICES				
5100 Permanent Employees - Regular	182,152	191,847	223,100	224,800
5101 Permanent Employees - Overtime	1,925	234	0	0
TOTAL	<u>184,077</u>	<u>192,081</u>	<u>223,100</u>	<u>224,800</u>
EMPLOYEE BENEFITS				
5121 P.E.R.A.	11,791	13,171	15,600	15,800
5122 F.I.C.A. Social Security	11,287	11,488	13,800	13,900
5123 F.I.C.A. Medicare	2,640	2,687	3,200	3,300
5125 Dental Insurance	1,864	819	2,200	2,200
5126 Life Insurance	907	945	1,100	1,100
5127 Health Care Savings Plan	1,514	7,580	2,400	2,100
5130 Cafeteria Plan Benefits	58,851	67,696	80,200	66,500
5141 Unemployment Compensation	0	0	0	0
TOTAL	<u>88,854</u>	<u>104,386</u>	<u>118,500</u>	<u>104,900</u>
OPERATING EXPENSES				
5200 Office Supplies	0	0	0	1,000
5212 Motor Fuels	0	2,092	10,000	3,000
5218 Uniforms	4,377	1,612	5,000	3,000
5219 Other Miscellaneous Supplies	5,621	2,688	5,000	3,000
5241 Small Equipment	17,783	66,327	85,000	70,000
5306 Collection Services	30,340	27,821	0	0
5310 Contract Services	124,591	157,976	160,000	160,000
5355 Printing & Copying Services	0	1,012	500	500
5356 Copier, Printer Lease & Supplies	462	132	500	1,000
5409 Fleet Service Charges	21,234	5,272	12,000	6,000
5414 Software Lic & Mtc Agreements	0	0	0	0
5420 Depreciation	11,060	10,628	5,200	5,200
5427 Credit Card Commissions	2,799	4,919	0	0
5441 Other Services and Charges	3,940	2,467	11,200	5,000
5493 Cost Allocation	4,600	4,600	4,600	4,600
5580 Capital Equipment	0	51,585	550,000	585,000
5700 Transfer to General Fund	1,026,420	1,362,003	1,326,700	1,326,700
5700 Transfer to Special Revenue Funds	0	1,368	0	0
TOTAL	<u>1,253,227</u>	<u>1,702,502</u>	<u>2,175,700</u>	<u>2,174,000</u>
2512 TOTAL - METERS & ENFORCEMENT	1,526,158	1,998,969	2,517,300	2,503,700

City of Duluth Minnesota - 2016 Budget

Divisions

Director's Office
 Capital
 General Expense
 Engineering
 Customer Services
 Utility Operations
 Water Treatment/Pumping
 Natural Gas
 Wastewater Treatment
 Inflow & Infiltration

Public Works & Utilities - Utilities

The Department of Public Works & Utilities represents five municipally owned utilities budgeted as the Water Fund, Gas Fund, Sewer Fund, Stormwater Fund and Street Lighting Fund. The Public Works budget is presented in the General Fund.

Mission and Core Services

To provide water, gas, sewer, stormwater and street lighting services to customers at the lowest possible cost consistent with maintaining the department as a continuing, self-sustaining operation.

	2013	2014	2015	2016	Difference
Budgeted FTE's	199.15	197.45	192.45	192.25	(0.20)
<u>Expenditures</u>	2013 Actual	2014 Actual	2015 Budget	2016 Proposed	Difference
Salaries and Benefits	17,796,497	17,524,244	18,554,400	19,145,800	591,400
Supplies	27,216,706	41,373,613	33,729,100	27,473,200	(6,255,900)
Other Services & Charges	16,734,005	17,271,025	18,596,300	17,444,500	(1,151,800)
Utilities	1,379,152	1,521,455	1,433,000	1,442,600	9,600
Depreciation/Amortization	5,041,995	5,320,384	5,817,800	5,899,300	81,500
Grants & Awards	2,378,658	1,487,851	1,588,000	650,000	(938,000)
Improvements -Non-Capital	462,219	536,275	490,000	375,000	(115,000)
Debt Service - Interest	910,050	862,624	837,100	698,800	(138,300)
Debt Service - Other	(11,567)	(11,556)	(11,600)	(9,800)	1,800
Capital Lease Interest	277,964	256,781	234,800	211,900	(22,900)
Total Operating	72,185,679	86,142,696	81,268,900	73,331,300	(7,937,600)
Non-Operating	10,161,764	14,574,776	11,909,100	10,802,300	(1,106,800)
Total Appropriation Budget	82,347,443	100,717,472	93,178,000	84,133,600	(9,044,400)

City of Duluth Minnesota - 2016 Budget

Utilities - Personnel Summary

		2013 Budget	2014 Budget	2015 Budget	2016 Proposed
1165	Director of Public Works & Utilities	0.80	0.80	0.80	0.80
1140	City Engineer	0.60	0.60	0.60	0.60
1130	Chief Engineer - Utilities	1.00	1.00	1.00	1.00
1115-1130	Manager, Customer Service	1.00	1.00	1.00	1.00
1115-1130	Manager, Utility Operations	1.00	1.00	1.00	1.00
1115-1130	Operations Mgr, W&G Supply	1.00	-	-	-
1090	Measurement Services Supervisor	1.00	1.00	1.00	1.00
1080-1095	Utility Operations Supervisor	3.00	3.00	3.00	3.00
1075	Chief Gas Controller	1.00	2.00	2.00	2.00
1075	Water Plant Supervisor	1.00	1.00	1.00	-
1045-1055	Customer Relations Supervisor	1.00	1.00	1.00	1.00
136	Financial Analyst	1.00	1.00	1.00	-
135	Safety & Training Specialist	0.75	-	-	-
133	GIS Specialist	-	-	-	2.00
133	Safety Coordinator	-	1.00	1.00	1.00
133	Utility Paralegal	1.00	1.00	1.00	1.00
132	Utility Accounts Receivable Specialist	3.00	3.00	3.00	3.00
129	Administrative Information Specialist	1.40	2.00	2.00	2.00
126	Information Technician	16.60	16.50	16.50	15.40
121	Clerical Support Technician	2.00	1.00	-	-
121	Janitor I	2.00	2.00	-	-
39	Senior Project Engineer	-	2.00	2.00	2.00
36	Project Engineer	5.00	2.00	2.00	3.00
34	Senior Engineering Specialist	0.80	0.80	0.80	0.80
33	Public Works and Utilities Analyst	-	-	0.80	1.80
33	Utility Programs Coordinator	1.00	4.00	5.00	4.00
32	Corrosion Technician II	2.00	2.00	-	1.00
32	FOG Project Coordinator	1.00	1.00	-	-
32	Project Coordinator	2.80	0.80	1.00	1.00
32	Utility Operations Leadworker	7.00	7.00	7.00	7.00
32	W & G Service Leadworker	2.00	2.00	2.00	2.00
32	Water Lab Chemist	1.00	1.00	1.00	1.00
31	Master Electrician	1.00	1.00	1.00	1.00
31	Pipeline Welder	3.00	3.00	3.00	3.00
31	Senior Engineering Technician	12.20	11.45	10.45	12.45
31	Utility Resources Specialist	5.00	4.00	4.00	4.00
31	Water Plant Operator A	5.00	5.00	5.00	5.00
30	Appliance Mechanic Apprentice	-	3.00	2.00	-
30	Appliance Mechanic Journeyman	15.00	10.00	9.00	-
30	Instrument Technician	-	1.00	1.00	1.00

City of Duluth Minnesota - 2016 Budget

Utilities - Personnel Summary - continued

	2013 Budget	2014 Budget	2015 Budget	2016 Proposed
30 Senior Gas Control Operator	1.00	-	-	-
30 Utility Services Specialist Journeyperson	-	-	-	12.00
30 Warehouse Specialist	3.00	3.00	3.00	3.00
29 Corrosion Technician I	-	-	1.00	-
29 Gas Fitter	2.00	2.00	3.00	-
29 Industrial Painter	2.00	2.00	2.00	2.00
29 Lift Station Operator	2.00	2.00	2.00	2.00
29 Measurement Services Specialist	-	-	-	9.00
29 Meter Mechanic	1.00	1.00	1.00	-
29 Regulator Mechanic	3.00	2.00	2.00	2.00
29 Water Conveyance Technician	-	2.00	2.00	2.00
28 Collection System Maintenance Worker	9.00	5.00	4.00	4.00
28 EAM Coordinator	1.00	1.00	-	-
28 Engineering Technician	3.20	6.50	7.50	3.50
28 Gas Control Operator II	1.00	-	-	-
28 Utility Operator	17.00	24.00	18.00	18.00
28 Utility Operator Apprentice	12.00	6.00	16.00	16.00
28 Utility Service Journeyperson	11.00	6.00	6.00	-
28 Utility Services Specialist Apprentice	-	8.00	9.00	9.00
28 W & G Maintenance Journey Person	6.00	2.00	-	-
28 Water Plant Operator B	-	1.00	1.00	1.00
27 Water Lab Technician	1.00	1.00	1.00	1.00
26 Gas Control Operator I	1.00	-	-	-
26 Utility Service Dispatcher	5.00	5.00	5.00	5.00
24 Water Plant Operator C	2.00	1.00	1.00	1.00
23 Utility Maintenance Worker	9.00	14.00	12.00	13.00
22 Meter Reader	3.00	2.00	2.00	2.00
9 Executive Assistant	-	-	-	0.90
DEPARTMENT TOTAL	199.15	197.45	192.45	192.25

City of Duluth Minnesota - 2016 Budget

Water Fund

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The Water Fund is a self-supporting enterprise fund which accounts for the collection, treatment, and distribution of water to the citizens of Duluth. The major funding source is water sales, representing 99% of total revenues for 2016. Significant categories of expense include personnel and benefits at 46% of total proposed expenses.

Presented below is a summary of the major categories of revenues and expenses over a four year period.

Estimated Income and Expense	2013 Actual	2014 Actual	2015 Budget	2016 Proposed
REVENUE				
Operating	14,878,379	14,539,396	15,017,700	14,510,200
Non-Operating	102,527	93,397	41,200	181,600
	<u>14,980,906</u>	<u>14,632,793</u>	<u>15,058,900</u>	<u>14,691,800</u>
EXPENSES				
Personal Services	5,416,847	5,370,754	5,609,900	5,562,500
Supplies	1,427,435	1,359,760	1,375,600	1,417,900
Other Services & Charges	1,244,330	1,327,267	1,266,700	1,350,700
Utilities	1,198,239	1,307,206	1,249,900	1,255,200
Depreciation/Amortization	1,576,417	1,635,320	1,781,400	1,873,000
Improvements -Non-Capital	109,058	247,873	62,500	0
Debt Service - Interest	175,594	176,934	198,600	170,300
Debt Service - Other	-1,455	-1,454	-1,500	-700
Capital Lease Interest	100,067	92,441	84,500	76,300
Transfers	417,470	353,656	444,200	290,900
	<u>11,664,002</u>	<u>11,869,757</u>	<u>12,071,800</u>	<u>11,996,100</u>
ESTIMATED OPERATING INCOME (LOSS)				
	3,316,904	2,763,036	2,987,100	2,695,700
Other Sources of Cash	2,118,375	1,988,266	1,929,200	2,009,600
Other Uses of Cash	<u>-5,213,526</u>	<u>-5,272,989</u>	<u>-3,888,200</u>	<u>-4,973,800</u>
Increase (Decrease) in Cash	<u>221,753</u>	<u>-521,687</u>	<u>1,028,100</u>	<u>-268,500</u>

City of Duluth Minnesota - 2016 Budget

Water Fund Estimated Unrestricted Cash Balance

OPERATING FUND	2015 Budget	2015 Projected	2016 Proposed
ESTIMATED OPERATING INCOME (LOSS)	2,987,100	3,133,500	2,695,700
<u>Other Sources of Cash</u>			
Depreciation and Amortization	1,781,400	1,722,200	1,873,000
Interest from Bond Discount	-1,500	-1,500	-700
Due from Other Funds	0	30,500	0
Special Assessment Principal	149,300	137,300	137,300
Total Other Sources of Cash	<u>1,929,200</u>	<u>1,888,500</u>	<u>2,009,600</u>
<u>Other Uses of Cash</u>			
Due to Other Funds	0	23,300	0
Capital Improvements from Current Revenues	1,835,000	3,030,100	2,859,700
Infrastructure Improvements	0	1,600	0
Capital Equipment Purchases	292,900	288,000	320,000
Bond Principal Payments	1,548,700	1,548,700	1,574,400
AMR Lease Principal Payments	211,600	211,600	219,700
Total Other Uses of Cash	<u>3,888,200</u>	<u>5,103,300</u>	<u>4,973,800</u>
INCREASE (DECREASE) IN CASH	1,028,100	-81,300	-268,500
ESTIMATED UNRESTRICTED CASH AND DEBT SERVICE CASH- BEGINNING	<u>703,500</u>	<u>500,253</u>	<u>418,953</u>
ESTIMATED UNRESTRICTED CASH AND DEBT SERVICE CASH- ENDING	<u><u>1,731,600</u></u>	<u><u>418,953</u></u>	<u><u>150,453</u></u>

City of Duluth Minnesota - 2016 Budget

Water Fund

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Revenue Detail	2013 Actual	2014 Actual	2015 Budget	2016 Proposed
OPERATING REVENUES:				
4636 Sale of Scrap	15,938	23,877	12,000	14,000
4680 Damage or Losses Recovered	0	0	0	0
4800 Meter Repair	15,553	45,791	25,000	30,000
4801 Off/On Charge	32,658	27,695	25,000	28,000
4802 Interest - Customer Accounts	48,045	46,303	45,000	44,000
4805 Reimbursements	36,429	2,505	5,000	3,000
4807 Water Tower Lease	117,648	138,581	135,000	0
4809 Miscellaneous Operating	15,592	26,311	14,000	15,000
4810 Metered Water Sales	10,992,766	10,524,394	11,048,300	10,709,800
4811 Water for Resale	1,206,067	1,308,121	1,308,300	1,256,200
4831 Fixed Rate Charges	2,385,961	2,385,423	2,395,100	2,405,200
4851 Interest Income	11,722	10,395	5,000	5,000
TOTAL OPERATING REVENUES	14,878,379	14,539,396	15,017,700	14,510,200
NON-OPERATING REVENUES:				
4220 State of Minnesota Operating	5,252	0	0	0
4230 Pera Aid	16,919	16,919	16,900	16,900
4601 Change in Fair Value Investments	-9,300	3,060	0	0
4601 GASB #31 Adjustment	22,826	13,182	0	0
4806 Connection Fees	5,737	7,655	7,000	7,000
4850 Earnings on Investments	384	-31	600	100
4853 Gain on Sale of Assets	0	13,590	1,000	1,000
4854 Utility Assessment	50,049	23,087	5,000	3,000
4730 Tranfers from Special Revenue Funds	0	5,275	0	135,000
4730 Tranfers from Enterprise Funds	10,660	10,660	10,700	18,600
TOTAL NON-OPERATING REVENUES	102,527	93,397	41,200	181,600
TOTAL REVENUE	14,980,906	14,632,793	15,058,900	14,691,800

City of Duluth Minnesota - 2016 Budget

Director's Office

510-500-1900

The Director's Office provides leadership and management for the Public Works and Utilities Department.

Expense Detail	2013 Actual	2014 Actual	2015 Budget	2016 Proposed
PERSONAL SERVICES				
5100 Permanent Employees - Regular	49,120	47,839	66,300	70,100
5101 Permanent Employees - Overtime	697	199	500	500
TOTAL	49,817	48,038	66,800	70,600
EMPLOYEE BENEFITS				
5121 P.E.R.A.	6,160	19,355	4,800	5,100
5122 F.I.C.A. Social Security	3,030	2,886	4,100	4,400
5123 F.I.C.A. Medicare	725	699	1,000	1,000
5125 Dental Insurance	261	96	300	300
5126 Life Insurance	121	109	200	200
5127 Health Care Savings	1,499	1,750	600	600
5130 Cafeteria Plan Benefits	5,370	5,170	9,800	7,100
TOTAL	17,166	30,065	20,800	18,700
OPERATING EXPENSES				
5200 Office Supplies	163	26	100	100
5241 Small Equipment	156	0	300	200
5321 Telephone	120	120	100	100
5331 Training Expense	0	139	300	300
5335 Mileage Reimbursement - Local	75	39	100	100
5356 Copier, Printer Lease & Supplies	0	0	0	0
5438 Licenses	0	0	0	0
5441 Other Services and Charges	144	0	0	0
5700 Transfer to Special Revenue Funds	0	12,844	0	0
TOTAL	658	13,168	900	800
1900 TOTAL - DIRECTOR'S OFFICE	67,641	91,271	88,500	90,100

City of Duluth Minnesota - 2016 Budget

Capital

510-500-1905

Capital expenditures support the infrastructure required to provide a safe and adequate supply of water to Duluth residents and neighboring communities. This includes costs for depreciation and debt service.

Expense Detail	2013 Actual	2014 Actual	2015 Budget	2016 Proposed
OPERATING EXPENSES				
5420 Depreciation	1,576,417	1,635,320	1,781,400	1,873,000
5441 Other Services & Charges	0	0	0	0
5535 Improvements (Non-Capital)	109,058	247,873	62,500	0
5540 Equipment (Non-Capital)	0	1,848	10,000	12,000
5611 Bond Interest	175,594	176,934	198,600	170,300
5613 Interest from Bond Amortization	-1,455	-1,454	-1,500	-700
5614 Capital Lease Interest	100,067	92,441	84,500	76,300
5620 Fiscal Agents Fee	481	569	600	500
5621 Bond Issuance/Discount Fees	0	6,500	0	0
TOTAL	1,960,162	2,160,031	2,136,100	2,131,400
NON-OPERATING EXPENSES				
5532 Capital Improvements - Bonds	53,952	4,649,330	0	0
5533 Capital Improvements - Revenue Financing	1,365,157	1,352,732	1,835,000	2,859,700
5536 Utility Infrastructure Replacmt Proj	1,892,555	1,917,676	0	0
5580 Capital Equipment	227,462	313,466	292,900	320,000
TOTAL	3,539,126	8,233,204	2,127,900	3,179,700
1905 TOTAL - CAPITAL	5,499,288	10,393,235	4,264,000	5,311,100

City of Duluth Minnesota - 2016 Budget

Utility General Expense

510-500-1915

General expenses represent normal and routine department operating expenses that can be allocated to each utility fund. Examples include costs for safety and training, insurance and utilities.

Expense Detail		2013 Actual	2014 Actual	2015 Budget	2016 Proposed
PERSONAL SERVICES					
5100	Permanent Employees - Regular	35,985	39,980	12,200	12,500
5101	Permanent Employees - Overtime	1,834	1,143	0	0
	TOTAL	37,819	41,123	12,200	12,500
EMPLOYEE BENEFITS					
5121	P.E.R.A.	2,545	2,560	900	900
5122	F.I.C.A. Social Security	2,313	2,493	800	800
5123	F.I.C.A. Medicare	541	583	200	200
5125	Dental Insurance	291	142	100	100
5126	Life Insurance	4,444	4,752	100	0
5127	Health Care Savings	370	-983	100	100
5130	Cafeteria Plan Benefits	6,988	11,762	3,900	3,800
5133	Health or Fitness Program	57	0	0	0
5134	Other Post Retirement Benefits	12,251	-140,596	0	0
5135	Retiree Health Insurance	524,435	528,653	550,600	552,600
5151	Worker's Compensation	61,400	40,800	38,300	44,800
	TOTAL	615,635	450,166	595,000	603,300
OPERATING EXPENSES					
5200	Office Supplies	504	15	500	200
5201	Computer Supplies/Software	28,956	22,146	0	0
5205	Safety & Training	2,029	6,182	900	900
5211	Cleaning & Janitorial Supplies	914	2,834	2,500	2,700
5212	Motor Fuels	0	0	0	200
5218	Uniforms	0	1,211	0	0
5219	Other Miscellaneous Supplies	140	3,836	0	0
5241	Small Equipment	2,481	2,560	700	700
5301	Auditing Services	1,063	629	1,400	1,000
5305	Medical Services/Testing Fees	2,534	2,858	2,500	2,700
5310	Contract Services	15,582	49,143	0	0
5319	Other Professional Services	0	377	0	0
5320	Data Services	10,834	10,731	15,000	18,800
5321	Telephone	10,022	6,947	8,900	6,200
5331	Training Expense	542	1,182	3,100	2,400
5333	Freight/Delivery Charges	0	419	0	0
5335	Mileage Reimbursement - Local	0	0	100	0
5355	Printing & Copying Services	666	0	0	0
5356	Copier, Printer Lease & Supplies	5,391	4,991	5,000	6,800
5360	Insurance	131,100	74,900	113,800	95,500
5381	Electricity	16,792	15,952	13,000	12,700
5382	Water, Gas & Sewer	18,605	22,748	21,000	19,700
5384	Refuse Disposal	3,082	3,006	3,600	3,200
5401	Building Repair & Maintenance	4,980	6,874	9,200	8,400
5404	Equipment Repair & Maintenance	13	0	5,000	5,000
5409	Fleet Services Charges	0	0	0	100
5414	Software Lic & Mtc Agreements	0	6,246	29,300	33,900
5433	Dues and Subscriptions	0	0	0	0
5441	Other Services & Charges	20,317	20,405	17,500	17,100
5450	Laundry	2,405	2,198	2,200	1,700
5457	Hydrant Maintenance	30,000	30,000	30,000	30,000
5493	Cost Allocation	383,200	383,200	385,300	385,300
5700	Transfer to General Fund	22,826	34,882	60,200	56,900
5700	Transfer to Special Revenue Funds	0	0	0	0
5700	Transfer to Internal Service Funds	148,000	120,000	104,000	68,000
	TOTAL	862,978	836,472	834,700	780,100
1915	TOTAL - GENERAL EXPENSE	1,516,432	1,327,761	1,441,900	1,395,900

City of Duluth Minnesota - 2016 Budget

Engineering

510-500-1930

Engineering provides engineering services including design, inspection and construction locates for the water distribution system.

Expense Detail		2013 Actual	2014 Actual	2015 Budget	2016 Proposed
PERSONAL SERVICES					
5100	Permanent Employees - Regular	294,021	336,672	346,000	354,900
5101	Permanent Employees - Overtime	21,299	27,870	25,000	25,000
5103	Temporary Wages	2,905	4,601	5,300	9,400
5118	Meal Allowance	250	190	-	-
	TOTAL	318,475	369,333	376,300	389,300
EMPLOYEE BENEFITS					
5121	P.E.R.A.	22,499	25,648	25,500	28,000
5122	F.I.C.A. Social Security	19,139	22,234	23,300	24,100
5123	F.I.C.A. Medicare	4,476	5,200	5,500	5,600
5125	Dental Insurance	1,868	830	1,900	2,100
5126	Life Insurance	877	957	900	1,000
5127	Health Care Savings	5,861	5,502	6,000	4,600
5130	Cafeteria Plan Benefits	64,801	80,455	84,000	88,600
	TOTAL	119,521	140,826	147,100	154,000
OPERATING EXPENSES					
5200	Office Supplies	625	610	300	600
5201	Computer Supplies	7,071	7,662	-	-
5203	Paper, Stationery and Forms	417	862	400	600
5205	Safety and Training Materials	189	233	500	300
5212	Motor Fuel	4,030	4,505	6,500	5,000
5218	Uniforms	-	-	-	-
5219	Other Miscellaneous Supplies	280	117	-	-
5240	Small Tools	793	969	800	800
5241	Small Equipment	1,224	3,438	2,700	1,900
5242	Survey Equipment and Supplies	3,135	2,035	5,600	5,500
5303	Engineering Services	-	-	-	75,000
5310	Contract Services	49	4,892	-	-
5320	Data Services	-	13	1,000	1,500
5321	Telephone	1,651	2,232	1,100	1,600
5322	Postage	-	104	100	100
5331	Training Expenses	2,449	1,169	3,300	3,000
5335	Mileage Reimbursement	158	469	300	300
5355	Printing and Copying	2,728	-	600	600
5356	Copier, Printer Lease & Supplies	4,313	3,889	4,500	800
5404	Equipment Maintenance Repair	393	346	600	700
5409	Fleet Services	3,642	4,201	3,000	3,000
5414	Software Lic & Mtc Agreements	-	1,102	7,300	10,000
5433	Dues and Subscriptions	300	225	600	600
5435	Books and Pamphlets	86	23	200	200
5438	Licenses	-	227	-	100
5441	Other Services and Charges	2,430	993	11,000	11,000
5486	One Call System	2,968	3,682	3,000	3,300
	TOTAL	38,931	43,998	53,400	126,500
1930	TOTAL - ENGINEERING	476,927	554,157	576,800	669,800

City of Duluth Minnesota - 2016 Budget

Customer Service

510-500-1940

Customer Accounts provides meter reading, billing, payment collection and account services for utility customers. Service provides installation, inspection, repair and replacement of meters and checks the integrity of customer utility connections.

Expense Detail		2013 Actual	2014 Actual	2015 Budget	2016 Proposed
PERSONAL SERVICES					
5100	Permanent Employees - Regular	778,093	798,856	839,300	664,600
5101	Permanent Employees - Overtime	39,602	28,874	40,500	40,500
5103	Temporary Wages	0	9	0	0
5118	Meal Allowance	208	527	0	0
	TOTAL	817,903	828,266	879,800	705,100
EMPLOYEE BENEFITS					
5121	P.E.R.A.	57,634	58,218	61,300	51,700
5122	F.I.C.A. Social Security	49,769	50,671	54,600	43,700
5123	F.I.C.A. Medicare	11,640	11,851	12,800	10,200
5125	Dental Insurance	5,599	2,296	5,500	4,200
5126	Life Insurance	2,625	2,648	2,800	2,000
5127	Health Care Savings	16,617	8,877	9,400	8,600
5130	Cafeteria Plan Benefits	182,426	204,935	209,900	163,000
	TOTAL	326,310	339,496	356,300	283,400
OPERATING EXPENSES					
5200	Office Supplies	2,591	1,560	3,300	3,300
5201	Computer Supplies	251	193	400	300
5203	Paper/Stationery	0	0	2,300	800
5212	Motor Fuel	17,131	16,615	20,800	20,800
5215	Shop Materials	436	243	0	0
5218	Uniforms	2,855	4,188	2,500	1,800
5219	Other Miscellaneous Supplies	324	1,329	0	0
5220	Repair & Maintenance Supplies	40,220	36,092	44,000	25,000
5227	Utility System	67,969	3,295	110,800	140,800
5228	Painting Supplies	746	789	3,000	3,000
5240	Small Tools	1,410	10,981	2,500	2,600
5241	Small Equipment	2,378	9,932	4,200	6,000
5310	Contract Services	38,232	106,751	37,200	36,800
5320	Data Services	588	594	0	0
5321	Telephone	2,492	2,368	3,200	2,200
5322	Postage	42,220	46,649	51,500	49,600
5331	Training Expenses	1,001	1,050	7,800	6,700
5339	Armored Pickup	1,107	1,119	1,200	1,200
5355	Printing & Copying	27	803	700	1,700
5356	Copier, Printer Lease & Supplies	195	467	500	500
5401	Building Repair & Maintenance	195	46	0	0
5404	Equipment Maintenance & Repair	3,253	5,685	1,100	1,100
5409	Fleet Services	15,691	15,417	17,600	17,600
5414	Software Lic & Mtc Agreements	0	0	2,200	2,800
5427	Credit Card Commission	14,389	18,905	15,200	15,200
5432	Uncollectible Accounts	9,786	29,612	15,000	15,000
5441	Other Services & Charges	796	1,022	2,400	2,300
	TOTAL	266,283	315,705	349,400	357,100
1940	TOTAL - CUSTOMER SERVICE	1,410,496	1,483,467	1,585,500	1,345,600

City of Duluth Minnesota - 2016 Budget

Utility Operations

510-500-1945

Utility Operations operates, maintains and improves the pipeline distribution system to provide a dependable supply of water to Duluth and surrounding areas.

Expense Detail		2013 Actual	2014 Actual	2015 Budget	2016 Proposed
PERSONAL SERVICES					
5100	Permanent Employees - Regular	1,404,451	1,340,685	1,343,800	1,533,000
5101	Permanent Employees - Overtime	243,893	245,446	260,000	251,000
5103	Other Wages	0	6,699	0	0
5118	Meal Allowance	4,876	4,949	4,000	5,000
	TOTAL	1,653,220	1,597,779	1,607,800	1,789,000
EMPLOYEE BENEFITS					
5121	P.E.R.A.	114,873	111,337	98,100	130,600
5122	F.I.C.A. Social Security	100,452	97,116	99,400	110,600
5123	F.I.C.A. Medicare	23,609	22,956	23,300	25,900
5125	Dental Insurance	9,367	3,705	8,700	9,900
5126	Life Insurance	4,396	4,276	4,300	4,800
5127	Health Care Savings	26,050	22,378	12,600	27,800
5130	Cafeteria Plan Benefits	287,697	298,765	325,700	347,800
5141	Unemployment Compensation	967	4,148	0	0
	TOTAL	567,411	564,681	572,100	657,400
OPERATING EXPENSES					
5200	Office Supplies	1,776	2,133	2,500	2,000
5201	Computer Supplies/Software	0	5	4,000	300
5205	Safety & Training Materials	9,741	14,467	5,300	5,500
5210	Plant/Operating Supplies	24,621	26,601	16,000	16,000
5212	Motor Fuel	92,447	89,748	80,000	85,000
5215	Shop Materials	4,329	4,441	2,700	3,400
5218	Uniforms	3,135	6,465	5,700	8,600
5219	Other Miscellaneous Supplies	38	854	2,000	3,000
5220	Repair & Maintenance Supplies	16,820	12,691	4,700	8,800
5222	Paving Materials	17,498	30,154	20,000	25,000
5223	Salt & Sand	0	650	0	0
5224	Gravel & Other Maintenance Mtls	59,194	53,590	60,000	60,000
5227	Utility Maintenance Supply	412,424	413,667	310,000	358,900
5228	Painting Supplies	224	850	300	300
5240	Small Tools	23,976	25,575	9,000	14,300
5241	Small Equipment	22,873	14,095	10,000	10,700
5310	Contract Services	38,029	39,717	28,000	32,200
5320	Data Services	460	1,103	0	0
5321	Telephone	1,832	2,711	2,700	2,200
5331	Training Expenses	3,225	4,978	9,000	9,500
5333	Freight/Delivery Charges	78	68	0	0
5335	Mileage Reimbursement	2,915	2,951	4,000	3,500
5355	Printing and Copying	0	39	200	200
5356	Copier, Printer Lease & Supplies	467	208	500	500
5382	Water/Sewer/Gas	5,504	6,318	6,000	6,000
5384	Refuse Disposal	6,673	7,557	7,500	8,500
5401	Bldg/Structure Repair & Mtc	0	2,734	0	0
5404	Equipment Maintenance/Repair	6,314	8,130	3,000	6,000
5409	Fleet Service Charges	171,423	193,091	145,000	155,000
5414	Software Lic & Mtc Agreements	0	0	700	0
5415	Vehicle/Equipment Rental	3,135	39,732	12,000	14,000
5419	Other Rentals	7,409	3,276	0	0
5438	License	183	69	500	500
5441	Other Services & Charges	11,845	52,705	3,000	5,200
5450	Laundry	10,405	10,134	12,200	7,000
5700	Transfer to General Fund	246,644	185,930	280,000	166,000
	TOTAL	1,205,637	1,257,437	1,046,500	1,018,100
1945	TOTAL - UTILITY OPERATIONS	3,426,268	3,419,897	3,226,400	3,464,500

City of Duluth Minnesota - 2016 Budget

Water Treatment and Pumping

510-500-1955

Treatment is required to produce a safe and potable water supply that meets Federal and State standards. This includes bacterial, biochemical and physical testing. The operation and maintenance of pump stations throughout the City is necessary to lift water to elevations that provide adequate pressure for customer use.

Expense Detail		2013 Actual	2014 Actual	2015 Budget	2016 Proposed
PERSONAL SERVICES					
5100	Permanent Employees - Regular	616,094	639,619	657,200	594,600
5101	Permanent Employees - Overtime	23,788	23,480	25,000	25,000
5118	Meal Allowance	0	30	0	0
	TOTAL	639,882	663,129	682,200	619,600
EMPLOYEE BENEFITS					
5121	P.E.R.A.	45,290	47,667	48,600	45,800
5122	F.I.C.A. Social Security	38,719	40,368	42,300	38,400
5123	F.I.C.A. Medicare	9,055	9,441	9,900	9,000
5125	Dental Insurance	4,179	1,713	4,000	3,700
5126	Life Insurance	1,962	1,977	2,000	1,800
5127	Health Care Savings	5,929	20,817	12,300	5,700
5130	Cafeteria Plan Benefits	148,554	175,869	174,400	155,200
	TOTAL	253,688	297,852	293,500	259,600
OPERATING EXPENSES					
5200	Office Supplies	1,428	1,093	1,500	1,500
5201	Computer Supplies/Software	0	4,428	0	0
5210	Plant/Operating Supplies	16,111	6,819	9,000	7,000
5211	Cleaning/Janitorial Supplies	0	500	2,000	2,000
5212	Motor Fuel	6,371	8,206	5,000	8,000
5216	Treatment Chemicals	396,067	372,954	495,800	458,500
5218	Uniforms	2,381	4,492	2,800	2,800
5219	Other Miscellaneous Supplies	10,005	13,285	12,000	21,500
5220	Repair & Maintenance Supplies	104,147	99,603	76,000	76,000
5228	Painting Supplies	2,247	881	1,500	1,500
5240	Small Tools	298	225	6,000	4,500
5241	Small Equipment	9,866	6,830	16,200	8,700
5310	Contract Services	16,553	20,263	35,000	35,000
5319	Other Professional Services	19,647	2,466	5,000	5,000
5320	Data Services	727	5,116	700	0
5321	Telephone	1,155	1,156	1,200	1,200
5322	Postage	220	344	500	500
5331	Training Expenses	4,773	3,752	7,000	7,000
5335	Local Mileage Reimbursement	5,313	5,664	6,000	6,000
5355	Printing and Copying	548	128	800	800
5356	Copier, Printer Lease & Supplies	149	0	500	500
5381	Electricity	1,083,830	1,156,320	1,115,000	1,125,000
5382	Water & Sewer	73,508	105,868	94,900	91,800
5400	Misc Repair & Mtc Service	0	331	0	0
5401	Building Repair & Maintenance	23,296	12,468	16,200	32,200
5404	Equipment Maintenance/Repair	58,575	13,383	55,000	46,500
5409	Fleet Services	5,137	9,580	5,000	6,000
5433	Dues and Subscriptions	5,430	5,490	5,500	5,500
5438	Licenses	55	45	300	300
5441	Other Services & Charges	61,093	6,240	60,500	61,300
5450	Laundry	3,576	1,385	2,000	1,000
5483	Water Testing Fees	0	2,877	2,000	2,000
	TOTAL	1,912,506	1,872,192	2,040,900	2,019,600
1955	TOTAL-WATER TRMT & PUMPING	2,806,076	2,833,173	3,016,600	2,898,800

City of Duluth Minnesota - 2016 Budget

Gas Fund

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The Gas Fund is a self-supporting enterprise fund which accounts for the distribution of an adequate, reliable and safe supply of natural gas. Other services provided are the inspection, maintenance and servicing of customer gas utilization equipment.

The major funding source is gas sales which represents 96% of total revenues for 2016. The major category of expense is purchased gas, representing 62% of total proposed expenses.

Presented below is a summary of the major categories of revenues and expenses over a four year period.

Estimated Income and Expense	2013 Actual	2014 Actual	2015 Budget	2016 Proposed
REVENUE				
Operating Revenues	1,399,481	2,207,307	1,512,600	1,526,000
Gas Sales	39,061,884	56,083,100	46,895,300	39,929,300
Non-Operating Revenues	114,132	235,832	95,900	127,200
	<u>40,575,497</u>	<u>58,526,239</u>	<u>48,503,800</u>	<u>41,582,500</u>
EXPENSES				
Personal Services	7,188,488	6,862,377	7,243,400	7,749,500
Supplies	1,004,138	1,015,131	991,200	973,000
Other Services & Charges	1,471,737	1,719,985	1,697,100	1,558,400
Natural Gas Purchases	24,132,568	38,271,381	30,737,100	24,422,000
Utilities	39,938	49,369	36,400	38,000
Depreciation/Amortization	1,313,680	1,354,779	1,500,300	1,497,700
Improvements -Non-Capital	54,102	101,211	57,500	60,000
Debt Service - Interest	176,414	151,368	136,100	84,200
Debt Service - Other	-21,507	-21,517	-21,500	-21,500
Capital Lease Interest	91,728	84,738	77,500	69,900
Transfers	2,611,361	3,070,011	4,124,100	3,036,700
	<u>38,062,647</u>	<u>52,658,833</u>	<u>46,579,200</u>	<u>39,467,900</u>
ESTIMATED OPERATING INCOME (LOSS)				
	2,512,850	5,867,406	1,924,600	2,114,600
Other Sources of Cash	1,594,465	1,323,202	1,659,200	1,647,200
Other Uses of Cash	-4,266,172	-4,752,213	-7,038,600	-5,046,900
Increase (Decrease) in Cash	<u>-158,857</u>	<u>2,438,395</u>	<u>-3,454,800</u>	<u>-1,285,100</u>

City of Duluth Minnesota - 2016 Budget

Gas Fund Estimated Unrestricted Cash Balance

OPERATING FUND	2015 Budget	2015 Projected	2016 Proposed
ESTIMATED OPERATING INCOME (LOSS)	1,924,600	3,024,300	2,114,600
<u>Other Sources of Cash</u>			
Depreciation and Amortization	1,500,300	1,393,900	1,497,700
Interest from Bond Discount	-21,500	-21,500	-21,500
Due from Other Funds	0	42,200	0
Energy Fund Loan Repayment	150,000	150,000	150,000
Special Assessment Principal	30,400	12,000	21,000
Total Other Sources of Cash	<u>1,659,200</u>	<u>1,576,600</u>	<u>1,647,200</u>
<u>Other Uses of Cash</u>			
Due to Other Funds	0	45,700	0
Capital Improvements from Current Revenues	5,600,000	3,342,600	3,675,000
Capital Equipment Purchases	321,700	240,600	300,500
Bond Principal Payments	923,000	1,568,000	870,000
AMR Lease Principal Payment	193,900	193,900	201,400
Total Other Uses of Cash	<u>7,038,600</u>	<u>5,390,800</u>	<u>5,046,900</u>
INCREASE (DECREASE) IN CASH	-3,454,800	-789,900	-1,285,100
ESTIMATED UNRESTRICTED CASH AND DEBT SERVICE CASH - BEGINNING	<u>4,885,680</u>	<u>6,035,675</u>	<u>5,245,775</u>
ESTIMATED UNRESTRICTED CASH AND DEBT SERVICE CASH - ENDING	<u><u>1,430,880</u></u>	<u><u>5,245,775</u></u>	<u><u>3,960,675</u></u>

City of Duluth Minnesota - 2016 Budget

Gas Fund

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Revenue Detail	2013 Actual	2014 Actual	2015 Budget	2016 Proposed
OPERATING REVENUES:				
4636 Sale of Scrap	1,803	506	1,000	1,000
4801 Off/On Charge	32,658	27,695	25,000	28,000
4802 Interest Earned on Customer Accts	115,757	195,244	145,000	120,000
4805 Reimbursements	107,973	785,925	220,000	225,000
4809 Miscellaneous Operating Revenue	85,865	67,034	65,000	70,000
4818 Servicing Appliances	369,251	400,969	300,000	340,000
4819 Comfort Policy	402,316	422,711	390,000	415,000
4820 Residential Firm	22,399,635	32,380,976	27,021,700	22,338,600
4822 Comm/Industrial Firm Large	9,805,774	15,307,779	12,499,200	10,560,300
4824 Comm/Industrial Interruptible Large	3,432,563	4,572,716	3,521,600	3,154,600
4827 Gas-Interruptible Transport	282,205	306,247	363,000	326,000
4831 Fixed Rate Charges	3,423,912	3,821,629	3,852,800	3,875,800
4851 Interest Income - Other Sources	1,653	976	3,600	1,000
TOTAL OPERATING REVENUES	40,461,365	58,290,407	48,407,900	41,455,300
NON-OPERATING REVENUES:				
4230 Pera Aid	23,365	23,365	23,400	23,400
4601 Change in Fair Value Investments	-44,934	42,497	0	0
4601 GASB #31 Adjustment	73,362	95,975	0	0
4829 Two Tier Rate	49,604	46,332	48,000	64,000
4850 Earnings on Investments	1,775	6,244	4,500	6,000
4853 Gain on Sale of Assets	-4,983	153	2,000	2,000
4854 Utility Special Assessments	-47	1	2,000	2,000
4730 Transfers In from Special Revenue Funds	0	5,275	0	0
4730 Transfers In from Enterprise Funds	15,990	15,990	16,000	29,800
TOTAL NON-OPERATING REVENUES	114,132	235,832	95,900	127,200
TOTAL REVENUE	40,575,497	58,526,239	48,503,800	41,582,500

City of Duluth Minnesota - 2016 Budget

Director's Office

520-500-1900

The Director's Office provides leadership and management for the Public Works and Utilities Department

Expense Detail	2013 Actual	2014 Actual	2015 Budget	2016 Proposed
PERSONAL SERVICES				
5100 Permanent Employees - Regular	57,760	57,691	75,800	80,900
5101 Permanent Employees - Overtime	844	279	500	500
TOTAL	<u>58,604</u>	<u>57,970</u>	<u>76,300</u>	<u>81,400</u>
EMPLOYEE BENEFITS				
5121 P.E.R.A.	13,107	8,580	5,500	5,900
5122 F.I.C.A. Social Security	3,578	3,506	4,700	5,000
5123 F.I.C.A. Medicare	853	844	1,100	1,200
5125 Dental Insurance	338	127	400	400
5126 Life Insurance	157	145	200	200
5127 Health Care Savings	1,576	1,834	700	700
5130 Cafeteria Plan Benefits	6,918	6,889	11,500	8,800
TOTAL	<u>26,527</u>	<u>21,925</u>	<u>24,100</u>	<u>22,200</u>
OPERATING EXPENSES				
5200 Office Supplies	75	84	100	100
5241 Small Equipment	156	54	300	400
5321 Telephone	120	6,709	100	100
5331 Training/Travel	611	790	400	500
5335 Mileage Reimbursement Local	83	47	100	100
5356 Copier, Printer Lease & Supplies	0	0	0	0
5433 Dues & Subscription	202	101	0	0
5438 Licenses	0	0	0	0
5441 Other Services & Charges	144	0	0	0
5700 Transfer to Special Revenue Fund	0	16,499	0	0
TOTAL	<u>1,391</u>	<u>24,284</u>	<u>1,000</u>	<u>1,200</u>
1900 TOTAL - DIRECTOR'S OFFICE	86,522	104,179	101,400	104,800

City of Duluth Minnesota - 2016 Budget

Capital

520-500-1905

Capital expenditures support the infrastructure required to provide an adequate supply of natural gas to Duluth residents. This includes costs for depreciation and debt service.

Expense Detail	2013 Actual	2014 Actual	2015 Budget	2016 Proposed
OPERATING EXPENSES				
5420 Depreciation	1,313,680	1,354,779	1,500,300	1,497,700
5441 Other Services & Charges	0	0	0	0
5535 Improvements (Non-Capital)	54,102	101,211	57,500	60,000
5540 Equipment (Non-Capital)	0	3,691	15,000	31,500
5611 Bond Interest	176,414	151,368	136,100	84,200
5613 Interest - Bond Amortization	-21,507	-21,517	-21,500	-21,500
5614 Capital Lease Interest	91,728	84,738	77,500	69,900
5620 Fiscal Agents Fee	613	613	600	600
TOTAL	<u>1,615,030</u>	<u>1,674,883</u>	<u>1,765,500</u>	<u>1,722,400</u>
NON-OPERATING EXPENSES				
5533 Capital Improvements - Revenue Financing	2,306,600	3,024,878	5,600,000	3,675,000
5580 Capital Equipment	222,825	303,732	321,700	300,500
TOTAL	<u>2,529,425</u>	<u>3,328,610</u>	<u>5,921,700</u>	<u>3,975,500</u>
1905 TOTAL - CAPITAL	4,144,455	5,003,493	7,687,200	5,697,900

City of Duluth Minnesota - 2016 Budget

Utility General Expense

520-500-1915

General expenses represent normal and routine department operating expenses that can be allocated to each utility fund. Examples include costs for safety and training, insurance, and utilities.

Expense Detail	2013 Actual	2014 Actual	2015 Budget	2016 Proposed
PERSONAL SERVICES				
5100 Permanent Employees - Regular	41,954	48,941	30,600	31,300
5101 Permanent Employees - Overtime	1,537	791	0	0
TOTAL	43,491	49,732	30,600	31,300
EMPLOYEE BENEFITS				
5121 P.E.R.A.	3,021	3,218	2,300	2,300
5122 F.I.C.A. Social Security	2,642	2,988	1,900	1,900
5123 F.I.C.A. Medicare	618	699	400	500
5125 Dental Insurance	309	158	100	200
5126 Life Insurance	4,612	4,847	100	100
5127 Health Care Savings	417	420	300	300
5130 Cafeteria Plan Benefits	9,892	15,806	9,600	9,600
5133 Health or Fitness Program	255	0	0	0
5134 Other Post Retirement Benefits	42,870	-191,482	0	0
5135 Retiree Health Insurance	816,970	896,001	912,100	891,200
5151 Worker's Compensation	81,100	51,100	48,600	56,500
TOTAL	962,706	783,755	975,400	962,600
OPERATING EXPENSES				
5200 Office Supplies	122	343	1,000	500
5201 Computer Supplies/Software	44,021	28,694	0	0
5205 Safety & Training	1,712	2,510	1,100	1,100
5211 Cleaning & Janitorial Supplies	7,287	5,451	2,500	2,700
5212 Motor Fuels	0	0	0	200
5218 Uniforms	0	287	0	0
5241 Small Equipment	2,470	2,774	700	700
5301 Auditing Services	1,063	629	1,400	1,000
5305 Medical Services/Testing Fees	3,454	2,863	2,500	2,700
5310 Contract Services	15,298	23,954	0	0
5319 Other Professional Services	0	1,507	0	0
5320 Data Services	16,447	11,211	44,200	48,700
5321 Telephone	12,197	12,394	14,000	10,300
5331 Training Expense	18,329	18,673	22,300	23,000
5333 Freight/Delivery Charges	0	320	0	0
5335 Mileage Reimbursement	0	0	100	0
5340 Advertising and Promotion	0	0	0	28,500
5355 Printing & Copying	78	0	0	0

(continued)

City of Duluth Minnesota - 2016 Budget

Utility General Expense

520-500-1915

General expenses represent normal and routine department operating expenses that can be allocated to each utility fund. Examples include costs for safety and training, insurance, and utilities.

Expense Detail	2013 Actual	2014 Actual	2015 Budget	2016 Proposed
5356 Copier, Printer Lease & Supplies	4,019	4,299	3,700	6,800
5360 Insurance	62,000	62,000	62,500	62,700
5381 Electricity	14,805	14,609	13,000	12,700
5382 Water, Gas & Sewer	16,141	23,457	13,900	14,800
5384 Refuse Disposal	1,469	1,518	2,000	2,000
5401 Building Repair & Maintenance	3,176	6,127	7,100	6,400
5404 Equipment/Machinery Repair	13	0	12,500	11,300
5409 Fleet Service Charges	0	0	0	100
5414 Software Lic & Mtc Agreements	0	14,090	44,300	50,200
5433 Dues and Subscriptions	9,386	4,224	6,800	10,600
5438 Licenses	0	0	100	200
5441 Other Services & Charges	52,598	61,633	48,500	49,200
5450 Laundry	2,405	2,349	2,200	1,700
5452 Pipe Line Safety	12,236	11,551	12,000	12,000
5493 Cost Allocation	489,200	489,200	491,300	491,300
5711 Payment in Lieu of Taxes	2,375,793	2,832,296	4,027,100	2,876,000
5700 Transfer to General Fund	73,362	117,675	49,000	56,900
5700 Transfer to Special Revenue Fund	0	0	0	0
5700 Transfer to Internal Service Funds	137,700	103,000	38,000	0
TOTAL	3,376,781	3,859,638	4,923,800	3,784,300
1915 TOTAL - GENERAL EXPENSE	4,382,978	4,693,125	5,929,800	4,778,200

City of Duluth Minnesota - 2016 Budget

Engineering

520-500-1930

Engineering provides engineering services including design, inspection and construction locates for the gas distribution system.

Expense Detail	2013 Actual	2014 Actual	2015 Budget	2016 Proposed
PERSONAL SERVICES				
5100 Permanent Employees - Regular	651,015	613,537	619,000	708,300
5101 Permanent Employees - Overtime	46,192	66,746	45,000	65,000
5103 Temporary Wages	3,017	4,601	5,300	9,400
5118 Meal Allowance	550	1,330	0	0
TOTAL	700,774	686,214	669,300	782,700
EMPLOYEE BENEFITS				
5121 P.E.R.A.	49,541	48,433	45,700	57,200
5122 F.I.C.A. Social Security	42,432	41,496	41,500	48,500
5123 F.I.C.A. Medicare	9,924	9,705	9,700	11,300
5125 Dental Insurance	3,990	1,489	3,400	4,100
5126 Life Insurance	1,873	1,718	1,700	2,000
5127 Health Care Savings	10,647	10,218	8,600	9,200
5130 Cafeteria Plan Benefits	140,800	143,582	148,200	172,000
TOTAL	259,207	256,641	258,800	304,300
OPERATING EXPENSES				
5200 Office Supplies	687	697	300	600
5201 Computer Supplies	8,345	30,331	0	0
5203 Paper, Stationery and Forms	448	521	300	400
5205 Safety & Training Materials	586	233	500	500
5212 Motor Fuel	7,968	9,392	9,000	9,000
5218 Uniforms	0	0	0	0
5219 Other Miscellaneous Supplies	280	117	0	0
5240 Small Tools	893	1,013	800	1,000
5241 Small Equipment	1,405	8,953	10,000	5,000
5242 Survey Equipment and Supplies	6,075	2,243	5,600	5,500
5303 Engineering Services	19,865	41,414	10,000	0
5310 Contract Services	49	0	0	0
5320 Data Services	0	13	1,400	2,000
5321 Telephone	4,488	4,300	3,800	3,300
5322 Postage	0	98	100	100
5331 Training Expenses	2,698	6,902	14,300	10,300
5335 Mileage Reimbursement	47	146	300	300
5355 Printing and Copying	420	500	200	400
5356 Copier, Printer Lease & Supplies	4,313	4,037	4,700	1,000
5404 Equipment Maintenance Repair	862	763	600	700
5409 Fleet Services	9,740	13,243	7,000	9,000
5414 Software Lic & Mtc Agreements	0	1,182	11,600	15,700
5433 Dues and Subscriptions	300	274	600	900
5435 Books and Pamphlets	86	23	200	200
5438 Licenses	0	227	0	400
5441 Other Services and Charges	2,695	1,935	13,100	13,200
5486 One Call System	2,893	3,726	2,900	3,300
TOTAL	75,143	132,283	97,300	82,800
1930 TOTAL - ENGINEERING	1,035,124	1,075,138	1,025,400	1,169,800

City of Duluth Minnesota - 2016 Budget

Customer Service

520-500-1940

Customer Accounts provides meter reading, billing, payment collection and account services for utility customers. Service provides installation, inspection, repair and replacement of meters and checks the integrity of customer utility connections. Servicing Appliances provides hookup, inspection, cleaning and repair of gas appliances as well as an annual home service contract for natural gas furnaces. Information and Conservation markets the use of natural gas and provides consumer safety education through activities such as advertising, customer promotions, exhibits and support for community events.

Expense Detail	2013 Actual	2014 Actual	2015 Budget	2016 Proposed
PERSONAL SERVICES				
5100 Permanent Employees - Regular	2,159,596	2,155,023	2,252,900	2,186,600
5101 Permanent Employees - Overtime	114,931	86,177	119,500	114,500
5103 Temporary Wages	15,913	12,428	20,100	20,000
5118 Meal Allowance	488	1,161	0	0
TOTAL	<u>2,290,928</u>	<u>2,254,789</u>	<u>2,392,500</u>	<u>2,321,100</u>
EMPLOYEE BENEFITS				
5121 P.E.R.A.	160,103	157,686	164,900	169,700
5122 F.I.C.A. Social Security	139,818	138,166	148,300	143,900
5123 F.I.C.A. Medicare	32,699	32,313	34,800	33,600
5125 Dental Insurance	14,945	5,995	14,400	13,900
5126 Life Insurance	7,011	6,914	7,200	6,800
5127 Health Care Savings	52,937	26,951	23,400	42,300
5130 Cafeteria Plan Benefits	493,291	545,271	555,800	567,700
TOTAL	<u>900,804</u>	<u>913,296</u>	<u>948,800</u>	<u>977,900</u>
OPERATING EXPENSES				
5200 Office Supplies	2,978	3,032	3,900	4,000
5201 Computer Supplies/Software	430	403	600	400
5203 Paper/Stationery	0	0	3,500	1,200
5210 Plant/Operating Supplies	6,775	27,516	17,000	17,000
5212 Motor Fuel	58,074	57,214	63,600	62,800
5215 Shop Materials	19,609	9,916	15,500	15,500
5218 Uniforms	7,309	11,850	5,800	7,200
5219 Other Miscellaneous Supplies	113,860	109,028	111,000	132,000
5220 Repair & Maintenance Supplies	36,582	37,435	22,000	25,000
5227 Utility System Maintenance Supply	140,745	178,138	282,800	249,900
5228 Painting Supplies	8,846	9,372	7,500	7,500
5240 Small Tools	15,466	18,064	17,500	14,500
5241 Small Equipment	1,555	10,962	21,100	21,800
5310 Contract Services	57,348	58,479	59,800	58,900
5320 Data Services	2,352	2,375	0	0

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City of Duluth Minnesota - 2016 Budget

Customer Service

520-500-1940

Customer Accounts provides meter reading, billing, payment collection and account services for utility customers. Service provides installation, inspection, repair and replacement of meters and checks the integrity of customer utility connections. Servicing Appliances provides hookup, inspection, cleaning and repair of gas appliances as well as an annual home service contract for natural gas furnaces. Information and Conservation markets the use of natural gas and provides consumer safety education through activities such as advertising, customer promotions, exhibits and support for community events.

Expense Detail	2013 Actual	2014 Actual	2015 Budget	2016 Proposed
5321 Telephone	8,848	8,646	7,600	8,200
5322 Postage	63,371	69,973	77,500	79,400
5331 Training / Travel	5,245	11,184	23,500	19,900
5335 Mileage Reimbursement	0	0	0	0
5339 Armored Pickup	1,661	1,811	1,800	1,900
5340 Advertising and Promotion	125,932	126,873	134,700	72,600
5355 Printing & Copying	27	1,275	1,400	3,400
5356 Copier, Printer Lease & Supplies	249	772	700	700
5401 Bldg/Structure Repair & Maintenance	268	156	0	0
5404 Equipment Repair & Maintenance	4,694	7,408	1,600	1,600
5409 Fleet Services	49,418	54,417	47,700	47,200
5414 Software Lic & Mtc Agreements	0	0	3,300	4,100
5427 Credit Card Commissions	36,395	50,986	38,400	38,400
5432 Uncollectible Accounts	45,475	130,783	65,000	65,000
5433 Dues and Subscriptions	485	830	800	900
5438 Licenses	0	0	100	0
5441 Other Services & Charges	3,321	3,089	3,700	3,700
5487 Conservation Improvement	120,479	157,274	176,900	53,400
5615 Customer Deposit Refund Interest	2,982	1,654	0	0
5700 Transfer to Special Revenue Funds	6,843	0	0	0
TOTAL	947,622	1,160,915	1,216,300	1,018,100
1940 TOTAL - CUSTOMER SERVICES	4,139,354	4,329,000	4,557,600	4,317,100

City of Duluth Minnesota - 2016 Budget

Utility Operations

520-500-1945

Utility Operations operates, maintains and improves the pipeline distribution system to provide a dependable supply of natural gas.

Expense Detail	2013 Actual	2014 Actual	2015 Budget	2016 Proposed
PERSONAL SERVICES				
5100 Permanent Employees - Regular	1,014,924	953,342	969,300	1,239,600
5101 Permanent Employees - Overtime	129,573	127,650	155,000	145,500
5118 Meal Allowance	3,089	2,854	3,000	3,000
TOTAL	<u>1,147,586</u>	<u>1,083,846</u>	<u>1,127,300</u>	<u>1,388,100</u>
EMPLOYEE BENEFITS				
5121 P.E.R.A.	78,923	76,050	70,400	100,900
5122 F.I.C.A. Social Security	70,252	66,573	69,700	85,900
5123 F.I.C.A. Medicare	16,469	15,651	16,300	20,100
5125 Dental Insurance	6,579	2,599	6,000	7,900
5126 Life Insurance	3,092	3,002	3,000	3,800
5127 Health Care Savings	22,934	17,632	9,100	20,500
5130 Cafeteria Plan Benefits	193,520	197,315	205,700	254,900
5141 Unemployment Compensation	967	4,148	0	0
TOTAL	<u>392,736</u>	<u>382,970</u>	<u>380,200</u>	<u>494,000</u>
OPERATING EXPENSES				
5200 Office Supplies	4,701	5,265	3,000	4,000
5201 Computer Supplies/Software	0	0	4,000	500
5205 Safety & Training Materials	40,133	16,773	4,000	5,300
5210 Plant Operations Supplies	37,988	21,009	11,500	13,500
5212 Motor Fuel	59,854	58,674	70,000	65,000
5215 Shop Materials	16,894	13,767	9,300	11,000
5218 Uniforms	9,206	7,463	4,700	6,200
5219 Other Miscellaneous Supplies	505	532	2,000	3,500
5220 Repair and Maintenance Supplies	18,607	19,065	6,500	6,800
5222 Paving Materials	20,417	19,370	15,000	20,000
5223 Salt & Sand	0	1,047	0	0
5224 Gravel & Other Maintenance Supplies	58,571	36,225	25,000	35,000
5227 Utility Maintenance Supply	108,679	95,295	156,300	136,300
5228 Painting Supplies	529	153	500	500
5240 Small Tools	18,158	22,437	9,000	14,300
5241 Small Equipment	824	4,500	8,700	8,700
5310 Contract Services	5,182	12,121	9,100	15,300
5321 Telephone	2,140	2,281	3,000	2,500

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City of Duluth Minnesota - 2016 Budget

Utility Operations

520-500-1945

Utility Operations operates, maintains and improves the pipeline distribution system to provide a dependable supply of natural gas.

Expense Detail	2013 Actual	2014 Actual	2015 Budget	2016 Proposed
5331 Training Expense	2,344	4,003	4,600	4,600
5333 Freight/Delivery Charges	0	483	0	0
5335 Mileage Reimbursement	2,088	2,106	3,500	2,500
5355 Printing and Copying	0	32	500	300
5356 Copier, Printer Lease & Supplies	744	1,487	700	1,000
5384 Refuse Disposal	5,653	5,148	5,500	5,500
5401 Bldg/Structure Repair & Mtc	0	68	0	0
5404 Equipment Repair & Maintenance	2,066	4,100	1,500	4,500
5409 Fleet Service Charges	101,272	101,280	95,000	95,000
5414 Software Lic & Mtc Agreements	0	0	700	0
5415 Vehicle/Equipment Rental	1,026	5,960	4,500	5,500
5419 Other Rentals	1,577	0	0	0
5441 Other Services & Charges	3,854	396	2,500	2,000
5450 Laundry	6,166	6,244	7,400	4,100
5700 Transfer to General Fund	17,663	541	10,000	103,800
TOTAL	546,841	467,825	478,000	577,200
1945 TOTAL - UTILITY OPERATIONS	2,087,163	1,934,641	1,985,500	2,459,300

City of Duluth Minnesota - 2016 Budget

Natural Gas

520-500-1960

The Natural Gas Division is responsible for the purchase and odorization of natural gas as well as monitoring its transportation through the distribution system. This includes ensuring a safe and adequate natural gas supply in compliance with Minnesota Office of Pipeline Safety regulations.

Expense Detail	2013 Actual	2014 Actual	2015 Budget	2016 Proposed
PERSONAL SERVICES				
5100 Permanent Employees - Regular	295,222	252,806	255,800	275,400
5101 Permanent Employees - Overtime	6,752	11,012	7,000	7,500
5118 Meal Allowance	80	80	0	0
TOTAL	302,054	263,898	262,800	282,900
EMPLOYEE BENEFITS				
5121 P.E.R.A. Contribution	20,107	18,962	18,900	20,900
5122 F.I.C.A. Social Security	18,423	15,993	16,300	17,500
5123 F.I.C.A. Medicare	4,309	3,740	3,800	4,100
5125 Dental Insurance	1,579	564	1,300	1,300
5126 Life Insurance	743	651	600	600
5127 Health Care Savings	7,747	12,533	2,400	2,600
5130 Cafeteria Plan Benefits	50,163	54,898	54,000	54,000
TOTAL	103,071	107,341	97,300	101,000
OPERATING EXPENSES				
5200 Office Supplies	568	105	500	500
5201 Computer Supplies/Software	11,898	12,367	0	0
5210 Plant Operations Supplies	25,415	21,816	20,700	20,700
5212 Motor Fuel	7,554	5,844	7,000	6,000
5218 Uniforms	163	913	900	900
5219 Other Miscellaneous Supplies	3,772	363	1,000	1,300
5220 Repair & Maintenance Supplies	62,024	77,377	23,500	21,500
5228 Painting Supplies	0	19	300	0
5241 Small Equipment	2,919	8,125	3,800	5,000
5280 Natural Gas Purchases	24,132,568	38,271,381	30,737,100	24,422,000
5310 Contract Services	38	3,353	0	0
5319 Other Professional Services	2,203	0	3,000	3,000
5320 Data Services	28,283	28,937	1,900	0
5321 Telephone	2,005	1,850	2,700	1,600
5331 Training Expense	12,382	14,100	14,000	13,400
5335 Local Mileage Reimbursement	716	709	1,000	800
5355 Printing and Copying	17	0	400	100
5356 Copier, Printer Lease & Supplies	0	0	500	300
5381 Electricity	7,886	9,606	8,000	9,000
5382 Water/Sewer/Gas	1,106	1,697	1,500	1,500
5400 Miscellaneous Repair & Maint	1,233	1,644	0	0
5404 Equipment Maintenance Repair	0	0	5,000	9,500
5409 Fleet Services Charges	2,347	4,037	5,000	5,000
5414 Software Lic & Mtc Agreements	0	0	500	1,200
5433 Dues and Subscriptions	5,241	5,902	6,600	6,100
5438 Licenses	0	0	0	0
5441 Other Services & Charges	1,013	6,483	9,000	3,000
TOTAL	24,311,351	38,476,628	30,853,900	24,532,400
1960 TOTAL - NATURAL GAS	24,716,476	38,847,867	31,214,000	24,916,300

City of Duluth Minnesota - 2016 Budget

Sewer Fund

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The Sewer Fund accounts for the provision of sanitary sewer service as a self-supporting enterprise fund. Activities include the operation and maintenance of the City's sanitary sewer collection system.

The major expense category is for contractual services and charges paid to the Western Lake Superior Sanitary District (WLSSD), constituting 54% of total proposed expenses. Presented below is a summary of the major categories of revenues and expenses over a four year period.

Estimated Income and Expense	2013 Actual	2014 Actual	2015 Budget	2016 Proposed
REVENUE				
Operating Revenue	18,736,960	17,661,274	18,682,200	19,017,300
Non-Operating Revenue	572,455	634,253	32,900	58,900
	19,309,415	18,295,527	18,715,100	19,076,200
EXPENSES				
Personal Services	3,199,183	3,081,717	3,380,600	3,390,600
Supplies	368,597	429,040	345,000	363,600
Other Services & Charges	1,129,059	1,125,709	1,081,000	1,033,900
WLSSD Treatment	8,610,904	8,229,318	8,609,500	8,702,700
Utilities	120,282	140,657	120,500	122,700
Depreciation/ Amortization	1,292,942	1,313,963	1,409,300	1,437,500
Sanitary Sewer -Grants	1,010,228	800,184	1,088,000	450,000
Improvements -Non-Capital	156,510	53,323	112,500	50,000
Debt Service - Interest	308,007	302,949	277,000	242,500
Debt Service - Other	12,140	12,161	12,100	13,100
Capital Lease Interest	86,169	79,602	72,800	65,700
Transfers	161,820	232,732	79,000	160,500
	16,455,841	15,801,355	16,587,300	16,032,800
ESTIMATED OPERATING				
INCOME (LOSS)	2,853,574	2,494,172	2,127,800	3,043,400
Other Sources of Cash	1,785,218	1,657,141	1,558,600	1,644,000
Other Uses of Cash	-3,518,717	-3,707,934	-4,722,800	-4,269,000
Increase (Decrease) in Cash	1,120,075	443,379	-1,036,400	418,400

City of Duluth Minnesota - 2016 Budget

Sewer Fund Estimated Unrestricted Cash Balance

OPERATING FUND	2015 Budget	2015 Projected	2016 Proposed
ESTIMATED OPERATING INCOME (LOSS)	2,127,800	3,592,800	3,043,400
<u>Other Sources of Cash</u>			
Depreciation and Amortization	1,409,300	1,333,700	1,437,500
Interest from Bond Discount	12,100	12,200	13,100
Due from Other Funds	0	30,700	0
Special Assessment Principal	137,200	193,400	193,400
Total Other Sources of Cash	<u>1,558,600</u>	<u>1,570,000</u>	<u>1,644,000</u>
<u>Other Uses of Cash</u>			
Capital Grants	0	442,500	0
Due to Other Funds	0	24,000	0
Infrastructure System Replacement Fund	51,500	128,600	76,800
Capital Improvements from Current Revenues	2,290,000	3,511,200	2,000,000
Infrastructure Improvements	0	0	0
Capital Equipment Purchases	329,800	349,400	240,300
Bond Principal Payments	1,869,300	1,874,700	1,762,800
AMR Lease Principal Payment	182,200	182,200	189,100
Total Other Uses of Cash	<u>4,722,800</u>	<u>6,512,600</u>	<u>4,269,000</u>
INCREASE (DECREASE) IN CASH	-1,036,400	-1,349,800	418,400
ESTIMATED UNRESTRICTED CASH AND DEBT SERVICE CASH - BEGINNING	<u>2,819,793</u>	<u>2,762,772</u>	<u>1,412,972</u>
ESTIMATED UNRESTRICTED CASH AND DEBT SERVICE CASH - ENDING	<u><u>1,783,393</u></u>	<u><u>1,412,972</u></u>	<u><u>1,831,372</u></u>

City of Duluth Minnesota - 2016 Budget

Sewer Fund

530

Revenue Detail	2013 Actual	2014 Actual	2015 Budget	2016 Proposed
OPERATING REVENUES:				
4636 Sale of Materials	2,091	1,061	1,200	1,000
4802 Interest Earned on Customer Accounts	53,410	60,824	56,000	56,000
4805 Reimbursements	64,531	29,101	27,500	27,000
4809 Misc. Operating Revenue	2,719	-129,887	1,500	2,000
4831 Fixed Rate Charges	1,921,805	1,923,176	1,922,300	1,923,100
4833 Sewer Revenues	16,577,074	15,651,943	16,584,200	16,893,600
4834 Fond du Lac Grinder Pump Surcharge	11,510	11,400	11,500	11,600
4839 Point of Sale Inspection Fee	95,741	103,983	75,000	100,000
4851 Interest Income - Other Sources	8,079	9,673	3,000	3,000
TOTAL OPERATING REVENUES	18,736,960	17,661,274	18,682,200	19,017,300
NON-OPERATING REVENUES:				
4210 Federal Grants - Capital	0	5,624	0	0
4220 Minnesota Grants - Capital	449,282	439,724	0	0
4230 Pera Aid	8,283	8,283	8,300	8,300
4601 Change in Fair Value Investments	-20,447	15,377	0	0
4601 GASB #31 Adjustment	11,076	20,760	0	0
4806 Connection Fees	0	0	4,500	0
4850 Earnings on Investments	322	1,543	700	700
4853 Gain on Sale of Assets	0	4,731	0	0
4854 Utility Special Assessments	114,509	123,506	10,000	35,000
4730 Transfer from Special Projects Funds	0	5,275	0	0
4730 Transfer from Enterprise Funds	9,430	9,430	9,400	14,900
TOTAL NON-OPERATING REVENUES	572,455	634,253	32,900	58,900
TOTAL REVENUE	19,309,415	18,295,527	18,715,100	19,076,200

City of Duluth Minnesota - 2016 Budget

Director's Office

530-500-1900

The Director's Office provides leadership and management for the Public Works and Utilities Department.

Expense Detail	2013 Actual	2014 Actual	2015 Budget	2016 Proposed
PERSONAL SERVICES				
5100 Permanent Employees - Regular	44,951	45,476	63,900	67,300
5101 Permanent Employees - Overtime	623	177	500	500
TOTAL	<u>45,574</u>	<u>45,653</u>	<u>64,400</u>	<u>67,800</u>
EMPLOYEE BENEFITS				
5121 P.E.R.A.	6,970	11,744	4,700	4,900
5122 F.I.C.A. Social Security	2,766	2,737	4,000	4,200
5123 F.I.C.A. Medicare	663	664	900	1,000
5125 Dental Insurance	223	88	300	300
5126 Life Insurance	103	99	100	100
5127 Health Care Savings	1,461	1,727	600	600
5130 Cafeteria Plan Benefits	4,597	4,699	9,400	6,700
TOTAL	<u>16,783</u>	<u>21,758</u>	<u>20,000</u>	<u>17,800</u>
OPERATING EXPENSES				
5200 Office Supplies	0	0	0	0
5241 Small Equipment	156	54	300	200
5321 Telephone	120	120	100	100
5331 Training Expense	0	0	500	300
5335 Mileage Reimbursement	71	37	100	100
5356 Copier, Printer Lease & Supplies	91	41	100	100
5438 Licenses	0	0	0	0
5441 Other Services & Charges	0	1,950	0	0
5700 Transfer to Special Revenue Funds	0	7,809	0	0
TOTAL	<u>438</u>	<u>10,011</u>	<u>1,100</u>	<u>800</u>
1900 TOTAL - DIRECTOR'S OFFICE	62,795	77,422	85,500	86,400

City of Duluth Minnesota - 2016 Budget

Capital

530-500-1905

Capital expenditures support the infrastructure required to collect wastewater for treatment and maintain a dependable sanitary sewer system. This includes the cost of depreciation and debt service.

Expense Detail	2013 Actual	2014 Actual	2015 Budget	2016 Proposed
OPERATING EXPENSES				
5420 Depreciation	1,292,942	1,313,963	1,409,300	1,437,500
5441 Other Services & Charges	0	0	0	0
5535 Improvements (Non-Capital)	156,510	53,323	112,500	50,000
5540 Equipment (Non-Capital)	3,541	1,508	25,000	10,500
5611 Bond Interest	308,007	302,949	277,000	242,500
5613 Interest - from Amortization	12,140	12,161	12,100	13,100
5614 Capital Lease Interest	86,169	79,602	72,800	65,700
5620 Fiscal Agents Fee	2,144	2,231	2,400	2,100
5621 Bond Issuance/Discount Fees	0	6,500	0	0
TOTAL	1,861,453	1,772,237	1,911,100	1,821,400
NON-OPERATING EXPENSES				
5532 Capital Improvements-Bond	0	521,419	0	0
5533 Capital Improvements - Revenue	418,298	387,214	2,290,000	2,000,000
5536 Utility Infrastructure Replace. Proj.	456,941	743,566	0	0
5580 Capital Equipment	264,503	159,693	329,800	240,300
TOTAL	1,139,742	1,811,892	2,619,800	2,240,300
1905 TOTAL - CAPITAL	3,001,195	3,584,129	4,530,900	4,061,700

City of Duluth Minnesota - 2016 Budget

Utility General Expense

530-500-1915

General expenses represent normal and routine department operating expenses that can be allocated to each utility fund. Examples include costs for safety and training, insurance, and utilities.

Expense Detail	2013 Actual	2014 Actual	2015 Budget	2016 Proposed
PERSONAL SERVICES				
5100 Permanent Employees - Regular	26,800	28,973	9,200	9,400
5101 Permanent Employees - Overtime	995	694	0	0
TOTAL	27,795	29,667	9,200	9,400
EMPLOYEE BENEFITS				
5121 P.E.R.A.	1,856	1,767	700	700
5122 F.I.C.A. Social Security	1,692	1,782	600	600
5123 F.I.C.A. Medicare	396	417	100	100
5125 Dental Insurance	208	104	0	100
5126 Life Insurance	1,161	1,317	0	0
5127 Health Care Savings	262	228	100	100
5130 Cafeteria Plan Benefits	5,140	9,082	2,800	2,900
5133 Health or Fitness Program	57	0	0	0
5134 Other Post Retirement Benefits	-19,547	-82,582	0	0
5135 Retiree Health Insurance	165,505	188,228	198,700	187,200
5151 Worker's Compensation	27,700	31,000	20,000	25,700
TOTAL	184,430	151,343	223,000	217,400
OPERATING EXPENSES				
5200 Office Supplies	120	87	500	200
5201 Computer Supplies/Software	29,956	20,804	0	0
5205 Safety & Training	542	333	700	700
5211 Cleaning & Janitorial Supplies	909	2,043	2,500	2,700
5212 Motor Fuels	0	0	0	200
5218 Uniforms	0	219	0	0
5219 Other Miscellaneous Supplies	0	0	0	0
5241 Small Equipment	2,065	2,438	700	700
5301 Auditing Services	1,063	629	1,400	1,000
5305 Medical Services/Testing Fees	2,534	2,862	3,100	2,700
5310 Contract Services	59,221	21,692	1,500	1,000
5319 Other Professional Services	0	4,034	0	0
5320 Data Services	13,782	8,066	15,500	18,800
5321 Telephone	7,649	6,186	7,400	4,800
5331 Training / Travel	355	313	2,800	2,300
5335 Mileage Reimbursement - Local	0	0	100	0

(continued)

City of Duluth Minnesota - 2016 Budget

Utility General Expense

530-500-1915

General expenses represent normal and routine department operating expenses that can be allocated to each utility fund. Examples include costs for safety and training, insurance, and utilities.

Expense Detail	2013 Actual	2014 Actual	2015 Budget	2016 Proposed
5355 Printing & Copying Services	78	0	0	0
5356 Copier, Printer Lease & Supplies	4,013	3,688	3,700	6,700
5360 Insurance	75,700	88,000	23,100	-18,400
5381 Electricity	15,963	15,162	13,000	12,700
5382 Water, Gas & Sewer	12,997	18,958	14,500	15,000
5384 Refuse Disposal	1,130	1,518	2,000	2,000
5401 Building Repair & Maintenance	3,186	5,713	7,000	6,300
5404 Equipment/Machinery Repair & Mtc	13	0	7,500	8,700
5409 Fleet Service Charges	0	0	0	100
5414 Software Lic & Mtc Agreements	0	9,895	30,300	32,800
5433 Dues & Subscriptions	1,790	0	0	0
5438 Licenses	0	0	0	0
5441 Other Services & Charges	13,467	14,572	12,500	12,700
5450 Laundry	2,405	2,198	2,200	1,700
5493 Cost Allocation	306,900	306,900	308,000	308,000
5700 Transfer to General Fund	11,076	42,360	49,000	56,800
5700 Transfer to Special Revenue Funds	0	0	0	0
5700 Transfer to Internal Service Funds	147,700	161,000	0	0
TOTAL	714,614	739,670	509,000	480,200
1915 TOTAL - UTILITY GENERAL	926,839	920,680	741,200	707,000

City of Duluth Minnesota - 2016 Budget

Engineering

530-500-1930

Engineering provides engineering services including design, inspection, and construction locates for the sanitary sewer collection system.

Expense Detail	2013 Actual	2014 Actual	2015 Budget	2016 Proposed
PERSONAL SERVICES				
5100 Permanent Employees - Regular	314,695	364,861	363,600	385,800
5101 Permanent Employees - Overtime	23,367	26,673	20,000	20,000
5103 Temporary Wages	2,905	4,601	5,200	9,300
5118 Meal Allowance	204	185	0	0
TOTAL	341,171	396,320	388,800	415,100
EMPLOYEE BENEFITS				
5121 P.E.R.A.	23,972	27,610	26,700	29,800
5122 F.I.C.A. Social Security	20,506	23,922	24,100	25,700
5123 F.I.C.A. Medicare	4,796	5,595	5,600	6,000
5125 Dental Insurance	1,930	867	1,900	2,200
5126 Life Insurance	905	1,000	1,000	1,000
5127 Health Care Savings	5,597	6,069	5,800	4,800
5130 Cafeteria Plan Benefits	67,041	79,728	78,400	84,900
TOTAL	124,747	144,791	143,500	154,400
OPERATING EXPENSES				
5200 Office Supplies	584	840	300	600
5201 Computer Supplies	7,481	8,249	0	0
5203 Paper, Stationary & Forms	417	507	300	500
5205 Safety & Training Materials	25	233	500	500
5212 Motor Fuels	4,094	5,192	2,800	4,500
5218 Uniforms	0	0	0	0
5219 Other Miscellaneous Supplies	280	117	0	0
5240 Small Tools	743	969	800	800
5241 Small Equipment	730	4,953	2,900	1,900
5242 Survey Equipment and Supplies	3,050	2,035	5,600	5,500
5303 Engineering Services	0	294	0	0
5310 Contract Services	55	0	0	0
5320 Data Services	0	20	1,000	1,500
5321 Telephone	1,531	2,301	1,000	2,000
5322 Postage	0	237	100	100
5331 Training Expenses	1,868	1,340	7,200	5,900
				(continued)
5335 Mileage Reimbursement - Local	215	2,585	2,000	2,000

City of Duluth Minnesota - 2016 Budget

Engineering

530-500-1930

Engineering provides engineering services including design, inspection, and construction locates for the sanitary sewer collection system.

Expense Detail	2013 Actual	2014 Actual	2015 Budget	2016 Proposed
5355 Printing and Copying	1,437	2,338	500	1,000
5356 Copier, Printer Lease & Supplies	4,313	3,889	4,600	900
5404 Equipment Maintenance/Repair	393	346	600	700
5409 Fleet Services Charges	3,837	5,192	3,000	3,000
5414 Software Lic & Mtc Agreements	0	1,102	7,900	10,600
5433 Dues & Subscriptions	300	221	800	800
5435 Books & Pamphlets	86	23	200	200
5438 Licenses	0	362	0	100
5441 Other Services and Charges	2,772	3,171	13,200	13,200
5486 One Call System	2,968	3,682	2,900	3,300
TOTAL	37,179	50,198	58,200	59,600
1930 TOTAL - ENGINEERING	503,097	591,309	590,500	629,100

City of Duluth Minnesota - 2016 Budget

Customer Service

530-500-1940

Customer Service provides billing, collection of payments, and account services for utility customers.

Expense Detail	2013 Actual	2014 Actual	2015 Budget	2016 Proposed
PERSONAL SERVICES				
5100 Permanent Employees - Regular	236,094	233,001	248,000	177,600
5101 Permanent Employees - Overtime	4,893	4,179	2,500	500
5118 Meal Allowance	55	60	0	0
TOTAL	241,042	237,240	250,500	178,100
EMPLOYEE BENEFITS				
5121 P.E.R.A.	16,737	16,606	17,900	12,900
5122 F.I.C.A. Social Security	14,674	14,549	15,500	11,000
5123 F.I.C.A. Medicare	3,432	3,403	3,600	2,600
5125 Dental Insurance	1,791	707	1,700	1,200
5126 Life Insurance	841	812	900	600
5127 Health Care Savings	3,454	2,879	3,700	1,700
5130 Cafeteria Plan Benefits	53,226	53,605	54,700	42,200
TOTAL	94,155	92,561	98,000	72,200
OPERATING EXPENSES				
5200 Office Supplies	795	903	1,200	1,000
5201 Computer Supplies	0	171	300	200
5203 Paper/Stationery	0	0	2,100	600
5212 Motor Fuel	1,413	1,575	1,400	1,400
5218 Uniforms	0	239	0	0
5241 Small Equipment	238	2,923	700	2,200
5310 Contract Services	33,752	34,488	32,900	29,400
5321 Telephone	198	198	400	300
5322 Postage	37,373	41,266	45,700	39,700
5331 Training Expense	885	762	1,600	1,400
5339 Armored Pickup	979	1,013	1,100	900
5355 Printing & Copying	0	662	200	1,200
5356 Copier, Printer Lease & Supplies	110	326	400	300
5401 Building Repair & Maintenance	238	57	0	0
5404 Equipment Repair & Maintenance	2,057	2,042	700	600
5409 Fleet Services	2,082	1,333	1,200	1,200
5414 Software Lic & Mtc Agreements	0	0	1,900	2,300
5427 Credit Card Commission	19,308	23,918	20,800	20,800
5432 Uncollectible Accounts	-16,337	24,449	25,000	25,000
5441 Other Services & Charges	12,662	11,028	800	700
TOTAL	95,753	147,353	138,400	129,200
1940 TOTAL-CUSTOMER SERVICES	430,950	477,154	486,900	379,500

City of Duluth Minnesota - 2016 Budget

Utility Operations

530-500-1945

Utility Operations operates, maintains, and monitors a system of pumping stations and pipelines to move wastewater to the WLSSD treatment plant. Cleaning and construction crews maximize the efficiency of the sanitary system through inspection, preventive maintenance, repairs, and emergency response.

Expense Detail	2013 Actual	2014 Actual	2015 Budget	2016 Proposed
PERSONAL SERVICES				
5100 Permanent Employees - Regular	903,435	868,502	960,200	1,051,000
5101 Permanent Employees - Overtime	111,959	80,970	120,000	112,200
5103 Temporary Wages	0	9,379	0	0
5118 Meal Allowance	2,531	1,770	2,500	2,000
TOTAL	<u>1,017,925</u>	<u>960,621</u>	<u>1,082,700</u>	<u>1,165,200</u>
EMPLOYEE BENEFITS				
5121 P.E.R.A.	73,030	66,776	70,900	85,800
5122 F.I.C.A. Social Security	61,840	58,280	67,000	72,100
5123 F.I.C.A. Medicare	14,463	13,630	15,700	16,900
5125 Dental Insurance	7,092	2,554	6,400	7,100
5126 Life Insurance	3,288	2,949	3,200	3,400
5127 Health Care Savings	22,564	23,152	12,200	17,500
5130 Cafeteria Plan Benefits	258,465	252,261	290,200	293,800
5141 Unemployment Compensation	483	543	0	0
TOTAL	<u>441,225</u>	<u>420,145</u>	<u>465,600</u>	<u>496,600</u>
OPERATING EXPENSES				
5200 Office Supplies	6,111	2,587	2,500	2,500
5201 Computer Supplies	1,397	1,000	5,000	1,300
5205 Safety & Training Materials	5,590	9,729	5,400	5,600
5210 Plant Operations Supplies	18,604	28,146	25,600	25,600
5212 Motor Fuel	65,193	62,184	60,000	62,000
5215 Shop Materials	0	880	1,000	1,600
5218 Uniforms	2,186	3,887	7,100	11,900
5219 Other Miscellaneous Supplies	1,520	1,482	2,000	2,000
5220 Repair and Maintenance Supplies	31,406	25,287	16,200	14,000
5222 Paving Materials	20,604	18,834	17,500	20,000
5224 Gravel and other Mtc Materials	50,577	36,100	45,500	46,000
5227 Utility Maintenance Supply	74,911	146,954	76,500	94,000
5240 Small Tools	7,768	10,630	7,000	7,000
5241 Small Equipment	7,559	4,864	18,900	15,200
5310 Contract Services	48,739	34,793	19,000	24,300
5319 Other Professional Services	7,410	0	0	0
5320 Data Services	8,460	5,183	0	0
5321 Telephone	1,380	1,000	1,100	1,000
5331 Training Expense	20,847	24,582	15,800	15,900
5333 Freight/Delivery Charges	0	525	500	1,000
5335 Mileage Reimbursement	15,215	5,839	8,000	3,000

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City of Duluth Minnesota - 2016 Budget

Utility Operations

530-500-1945

Utility Operations operates, maintains, and monitors a system of pumping stations and pipelines to move wastewater to the WLSSD treatment plant. Cleaning and construction crews maximize the efficiency of the sanitary system through inspection, preventive maintenance, repairs, and emergency response.

Expense Detail	2013 Actual	2014 Actual	2015 Budget	2016 Proposed
5355 Printing and Copying	1,181	26	1,500	800
5356 Copier, Printer Lease & Supplies	94	131	500	500
5381 Electricity	79,986	92,023	78,000	80,000
5382 Water, Gas & Sewer	11,336	14,514	15,000	15,000
5384 Refuse Disposal	13,254	12,897	13,200	13,200
5404 Equipment Maintenance/Repair	2,821	6,434	4,700	13,500
5409 Fleet Service Charges	127,948	108,368	100,000	110,000
5410 Fond Du Lac Grinder Pump	2,728	3,144	3,000	3,300
5414 Software Lic & Mtc Agreements	0	0	2,400	1,400
5415 Vehicle/Equipment Rental	1,198	1,498	3,000	3,000
5419 Other Rentals	0	0	0	0
5433 Dues and Subscriptions	445	234	500	500
5438 Licenses	297	1,063	500	500
5441 Other Services & Charges	16,959	10,996	10,500	11,500
5443 Board & Meeting Expenses	0	47	0	0
5450 Laundry	12,332	11,701	8,900	5,200
5700 Transfer to General Fund	3,044	21,563	30,000	103,700
TOTAL	<u>669,100</u>	<u>709,125</u>	<u>606,300</u>	<u>716,000</u>
1945 TOTAL - UTILITY OPERATIONS	2,128,250	2,089,891	2,154,600	2,377,800

City of Duluth Minnesota - 2016 Budget

Wastewater Treatment

530-500-1965

Wastewater Treatment represents the treatment and flow charge from the Western Lake Superior Sanitary District. Services provided include the removal of phosphorous, biochemical oxygen demand, and suspended solids to standards specified in a United States Environmental Protection Agency permit.

Expense Detail		2013 Actual	2014 Actual	2015 Budget	2016 Proposed
5484	Western Lake Superior Sanitary District Srv Charge	8,610,904	8,229,318	8,609,500	8,702,700
5485	Western Lake Superior Sanitary District Testing	218,818	217,982	218,800	218,800
1965	TOTAL- SEWER TREATMENT	8,829,722	8,447,300	8,828,300	8,921,500

City of Duluth Minnesota - 2016 Budget

Inflow and Infiltration

530-500-1970

Inflow and Infiltration is responsible for identifying sources of clear water that enter the wastewater collection system and for making recommendations for the removal of these sources. Grants are available to homeowners to disconnect foundation drains that contribute to excess water in the sanitary system and that may lead to property damage and water pollution.

Expense Detail	2013 Actual	2014 Actual	2015 Budget	2016 Proposed
PERSONAL SERVICES				
5100 Permanent Employees - Regular	479,192	419,291	453,200	409,900
5101 Permanent Employees - Overtime	26,051	16,557	30,000	30,000
5103 Temporary Wages	0	0	0	0
5118 Meal Allowance	185	260	300	300
TOTAL	505,428	436,108	483,500	440,200
EMPLOYEE BENEFITS				
5121 P.E.R.A.	35,848	30,937	32,600	32,100
5122 F.I.C.A. Social Security	30,780	26,704	30,000	27,300
5123 F.I.C.A. Medicare	7,199	6,245	7,000	6,400
5125 Dental Insurance	2,899	1,170	2,700	2,500
5126 Life Insurance	1,410	1,350	1,400	1,200
5127 Health Care Savings	4,395	4,003	4,100	3,700
5130 Cafeteria Plan Benefits	76,377	75,101	73,600	83,200
TOTAL	158,908	145,510	151,400	156,400
OPERATING EXPENSES				
5200 Office Supplies	94	97	500	300
5201 Computer Supplies	32	0	500	200
5205 Safety & Training	0	0	200	200
5212 Motor Fuels	4,147	2,840	5,000	4,500
5218 Uniforms	281	750	1,100	1,100
5220 Repair & Maintenance Supplies	0	0	500	0
5227 Utility System Maintenance Supplies	0	0	1,000	0
5240 Small Tools	0	0	400	0
5241 Small Equipment	17,019	17,905	22,000	24,200
5320 Data Services	0	0	0	0
5321 Telephone	1,986	1,608	2,200	1,400
5322 Postage	0	0	500	300
5331 Training Expense	784	0	4,700	3,500
5335 Mileage Reimbursement	6,325	10,000	13,000	11,000
5355 Printing & Copying	0	0	1,000	500
5356 Copier, Printer Lease & Supplies	0	0	500	200
5404 Equipment Maintenance Repair	0	0	2,300	1,400
5409 Fleet Services	5,500	4,552	6,000	2,000
5418 Vehicle/Equipment Lease	0	0	0	9,600
5441 Other Services and Charges	0	3,495	1,500	1,000
5450 Laundry	2,003	2,313	3,400	2,100
5482 Private Property Sewer Grants	1,010,228	800,184	1,088,000	450,000
TOTAL	1,048,399	843,744	1,154,300	513,500
1970 TOTAL INFLOW & INFILTRATION	1,712,735	1,425,362	1,789,200	1,110,100

City of Duluth Minnesota - 2016 Budget

Clean Water Surcharge Fund

532

In order to protect public health and the environment, a surcharge was created to be used for wastewater collection systems improvements or for the purpose of making grants and loans for the private sewer service program referred to as the City's inflow and infiltration program.

Estimated Income and Expense	2013 Actual	2014 Actual	2015 Budget	2016 Proposed
REVENUE				
Operating Revenue	1,806,789	1,842,153	1,843,000	1,840,100
Non-Operating Revenue	1,641,355	129,825	300	600
	<u>3,448,144</u>	<u>1,971,978</u>	<u>1,843,300</u>	<u>1,840,700</u>
EXPENSES				
Other Services & Charges	5,542	5,910	10,400	8,400
Depreciation/ Amortization	372,249	564,027	598,800	582,400
Grants & Awards	1,368,430	687,667	500,000	200,000
Improvements - Non-Capital	2,516	0	0	0
Debt Service - Interest	190,247	177,857	175,700	158,800
Debt Service - Other	0	0	0	0
Transfers	9,607	3,407	0	0
	<u>1,948,591</u>	<u>1,438,868</u>	<u>1,284,900</u>	<u>949,600</u>
ESTIMATED OPERATING INCOME (LOSS)				
	1,499,553	533,110	558,400	891,100
Other Sources of Cash	372,249	564,027	598,800	582,400
Other Uses of Cash	-2,840,919	-1,415,977	-1,122,200	-1,120,900
Increase (Decrease) in Cash	<u><u>-969,117</u></u>	<u><u>-318,840</u></u>	<u><u>35,000</u></u>	<u><u>352,600</u></u>

City of Duluth Minnesota - 2016 Budget

Clean Water Fund Estimated Unrestricted Cash Balance

<u>OPERATING FUND</u>	<u>2015 Budget</u>	<u>2015 Projected</u>	<u>2016 Proposed</u>
ESTIMATED OPERATING INCOME (LOSS)	558,400	915,900	891,100
<u>Other Sources of Cash</u>			
Depreciation and Amortization	598,800	578,300	582,400
Total Other Sources of Cash	<u>598,800</u>	<u>578,300</u>	<u>582,400</u>
<u>Other Uses of Cash</u>			
Capital Grants	0	0	0
Budget Carry-Over for Encumbrances	0	0	0
Capital Improvements from Current Revenues	0	0	0
Infrastructure Replacement	0	0	0
Bond Principal Payments	1,122,200	1,202,200	1,120,900
Total Other Uses of Cash	<u>1,122,200</u>	<u>1,202,200</u>	<u>1,120,900</u>
INCREASE (DECREASE) IN CASH	35,000	292,000	352,600
ESTIMATED UNRESTRICTED CASH AND DEBT SERVICE CASH - BEGINNING	<u>113,515</u>	<u>50,874</u>	<u>342,874</u>
ESTIMATED UNRESTRICTED CASH AND DEBT SERVICE CASH - ENDING	<u><u>148,515</u></u>	<u><u>342,874</u></u>	<u><u>695,474</u></u>

City of Duluth Minnesota - 2016 Budget

Clean Water Surcharge Fund

532

Revenue Detail	2013 Actual	2014 Actual	2015 Budget	2016 Proposed
OPERATING REVENUES				
4836 I & I Surcharge	-14,781	17,995	15,000	8,000
4837 Clean Water Surcharge	1,821,570	1,824,158	1,828,000	1,832,100
TOTAL	<u>1,806,789</u>	<u>1,842,153</u>	<u>1,843,000</u>	<u>1,840,100</u>
NON-OPERATING REVENUES				
4209 Federal Grants - Capital	0	0	0	0
4220 Minnesota Grants - Capital	1,634,691	125,900	0	0
4601 Change in Fair Value Investments	-3,193	292	0	0
4601 GASB #31 Adjustment	9,607	3,407	0	0
4850 Earnings on Investments	250	226	300	600
TOTAL	<u>1,641,355</u>	<u>129,825</u>	<u>300</u>	<u>600</u>
TOTAL REVENUE	3,448,144	1,971,978	1,843,300	1,840,700

City of Duluth Minnesota - 2016 Budget

Clean Water Surcharge Fund

532

Expense Detail	2013 Actual	2014 Actual	2015 Budget	2016 Proposed
OPERATING EXPENSES				
5301 Auditing Services	3,509	0	3,000	2,000
5420 Depreciation	372,249	564,027	598,800	582,400
5427 Credit Card Commissions	2,033	2,312	2,400	2,400
5432 Uncollectible Accounts	0	3,598	5,000	4,000
5434 Grants & Awards	1,368,430	687,667	500,000	200,000
5535 Non-Capital Improvements	2,516	0	0	0
5611 Bond Interest	190,247	177,857	175,700	158,800
5700 Transfers to General Fund	9,607	3,407	0	0
TOTAL	<u>1,948,591</u>	<u>1,438,868</u>	<u>1,284,900</u>	<u>949,600</u>
NON-OPERATING EXPENSES				
5532 Capital Improvements-Bond	2,267,656	56,000	0	0
5533 Capital Improvements-Revenue	36,083	0	0	0
5536 Utility Infrastructure Replacement	4,109	0	0	0
TOTAL	<u>2,307,848</u>	<u>56,000</u>	<u>0</u>	<u>0</u>
TOTAL EXPENSES	4,256,439	1,494,868	1,284,900	949,600

City of Duluth Minnesota - 2016 Budget

Stormwater Fund

535

The Stormwater Fund accounts for the provision of stormwater sewer service as a self-supporting enterprise fund. Activities include the operation and maintenance of the City's stormwater sewer collection system.

The primary funding source is user charges to all residential and business property owners.

Estimated Income and Expense	2013 Actual	2014 Actual	2015 Budget	2016 Proposed
REVENUE				
Stormwater Sewer Service	4,704,073	4,583,257	4,700,000	4,690,100
Miscellaneous Revenue	49,810	44,575	18,500	26,500
Non-Operating	38,752	88,023	5,900	11,800
	<u>4,792,635</u>	<u>4,715,855</u>	<u>4,724,400</u>	<u>4,728,400</u>
EXPENSES				
Personal Services	1,991,979	2,209,396	2,320,500	2,443,200
Supplies	283,968	298,301	280,200	296,700
Other Services and Charges	503,923	511,428	700,300	663,000
Utilities	20,693	24,223	26,200	26,700
Depreciation and Amortization	486,707	452,295	528,000	508,700
Improvements - Non-Capital	140,033	133,868	257,500	265,000
Debt Service - Interest	59,788	53,516	49,700	43,000
Bond Amortization	-745	-746	-700	-700
Transfers Out	568,252	691,602	584,000	639,300
	<u>4,054,598</u>	<u>4,373,883</u>	<u>4,745,700</u>	<u>4,884,900</u>
ESTIMATED OPERATING INCOME (LOSS)				
	738,037	341,972	-21,300	-156,500
Other Sources of Cash	481,313	620,767	527,900	508,600
Other Uses of Cash	<u>-1,074,025</u>	<u>-1,404,444</u>	<u>-1,458,500</u>	<u>-1,631,500</u>
Increase (Decrease) in Cash	<u><u>145,325</u></u>	<u><u>-441,705</u></u>	<u><u>-951,900</u></u>	<u><u>-1,279,400</u></u>

City of Duluth Minnesota - 2016 Budget

Stormwater Fund Estimated Unrestricted Cash Balance

OPERATING FUND	2015 Budget	2015 Projected	2016 Proposed
ESTIMATED OPERATING INCOME (LOSS)	-21,300	242,600	-156,500
<u>Other Sources of Cash</u>			
Depreciation and Amortization	528,000	441,700	508,700
Interest from Bond Discount	-700	-700	-700
Due from Other Funds	0	68,900	0
Special Assessment Principal	600	600	600
Total Other Sources of Cash	<u>527,900</u>	<u>510,500</u>	<u>508,600</u>
<u>Other Uses of Cash</u>			
Due to Other Funds	0	19,400	0
Capital Improvements from Current Revenues	940,000	1,275,900	1,225,000
Capital Equipment Purchases	299,700	332,200	181,800
Bond Principal Payments	218,800	218,800	224,700
Total Other Uses of Cash	<u>1,458,500</u>	<u>1,846,300</u>	<u>1,631,500</u>
INCREASE (DECREASE) IN CASH	-951,900	-1,093,200	-1,279,400
ESTIMATED UNRESTRICTED CASH AND DEBT SERVICE CASH - BEGINNING	<u>1,938,650</u>	<u>2,083,144</u>	<u>989,944</u>
ESTIMATED UNRESTRICTED CASH AND DEBT SERVICE CASH - ENDING	<u><u>986,750</u></u>	<u><u>989,944</u></u>	<u><u>-289,456</u></u>

City of Duluth Minnesota - 2016 Budget

Stormwater Fund

535

Revenue Detail	2013 Actual	2014 Actual	2015 Budget	2016 Proposed
OPERATING REVENUES:				
4636 Sale of Materials	9,237	4,525	3,000	3,000
4170 Miscellaneous Permits & Licenses	0	21,400	0	10,000
4835 Stormwater Revenues	4,704,073	4,583,257	4,700,000	4,690,100
4802 Interest Earned on Customer Accounts	12,447	13,917	13,500	12,000
4805 Reimbursements	24,664	963	1,200	800
4809 Miscellaneous Operating Revenues	0	0	300	200
4851 Interest - Other Sources	3,462	3,770	500	500
TOTAL OPERATING REVENUES	4,753,883	4,627,832	4,718,500	4,716,600
NON-OPERATING REVENUES:				
4210 Federal Grants - Capital	0	0	0	0
4210 Federal Grants - Operating	10,000	0	0	0
4601 Change in Fair Value Investments	-21,777	11,309	0	0
4601 GASB #31 Adjustment	23,031	28,907	0	0
4850 Earnings on Investments	627	2,026	1,000	600
4853 Gain/Loss - Sales of Fixed Assets	0	40,500	0	0
4854 Utility Assessments	21,951	-1,397	0	0
4730 Tranfers from Special Revenue Funds	0	1,758	0	0
4730 Tranfers from Enterprise Funds	4,920	4,920	4,900	11,200
TOTAL NON-OPERATING REVENUES	38,752	88,023	5,900	11,800
TOTAL REVENUE	4,792,635	4,715,855	4,724,400	4,728,400

City of Duluth Minnesota - 2016 Budget

Director's Office

535-500-1900

The Director's Office provides leadership and management for the Public Works and Utilities Department.

Expense Detail	2013 Actual	2014 Actual	2015 Budget	2016 Proposed
PERSONAL SERVICES				
5100 Permanent Employees - Regular	44,950	45,476	63,900	67,300
5101 Permanent Employees - Overtime	623	177	500	500
TOTAL	45,573	45,653	64,400	67,800
EMPLOYEE BENEFITS				
5121 P.E.R.A.	4,164	4,685	4,700	4,900
5122 F.I.C.A. Social Security	2,766	2,737	4,000	4,200
5123 F.I.C.A. Medicare	663	664	900	1,000
5125 Dental Insurance	223	87	300	300
5126 Life Insurance	103	99	100	100
5127 Health Care Savings	1,461	1,727	600	600
5130 Cafeteria Plan Benefits	4,596	4,699	9,400	6,700
TOTAL	13,976	14,698	20,000	17,800
OPERATING EXPENSES				
5200 Office Supplies	0	0	0	0
5241 Small Equipment	156	0	300	200
5321 Telephone	120	120	100	100
5331 Training Expense	0	0	300	200
5335 Mileage Reimbursement-Local	71	37	100	100
5356 Copier, Printer Lease & Spplies	5	0	100	100
5441 Other Services & Charges	0	0	0	0
5700 Transfer to Special Revenue Funds	0	5,575	0	0
TOTAL	352	5,732	900	700
1900 TOTAL - DIRECTOR'S OFFICE	59,901	66,083	85,300	86,300

City of Duluth Minnesota - 2016 Budget

Capital

535-500-1905

Capital expenditures support the infrastructure required to provide dependable collection and conveyance of stormwater. This includes the cost of depreciation and debt service.

Expense Detail	2013 Actual	2014 Actual	2015 Budget	2016 Proposed
OPERATING EXPENSES				
5420 Depreciation	486,707	452,295	528,000	508,700
5441 Other Services & Charges	0	50	0	0
5535 Improvements (Non-Capital)	140,033	133,868	257,500	265,000
5540 Equipment (Non-Capital)	1,188	1,097	0	10,500
5611 Bond Interest	59,788	53,516	49,700	43,000
5613 Interest from Amortization	-745	-746	-700	-700
5620 Fiscal Agent Fees	438	438	400	400
TOTAL	687,409	640,518	834,900	826,900
NON-OPERATING EXPENSES				
5533 Capital Improvements - Revenue	436,413	973,697	940,000	1,225,000
5580 Capital Equipment	209,211	171,376	299,700	181,800
TOTAL	645,624	1,145,073	1,239,700	1,406,800
1905 TOTAL - CAPITAL	1,333,033	1,785,591	2,074,600	2,233,700

City of Duluth Minnesota - 2016 Budget

Utility General Expense

535-500-1915

General expenses represent normal and routine department operating expenses that can be allocated to each utility fund. Examples include costs for safety and training, insurance and utilities.

Expense Detail	2013 Actual	2014 Actual	2015 Budget	2016 Proposed
PERSONAL SERVICES				
5100 Permanent Employees - Regular	26,799	28,973	9,200	9,400
5101 Permanent Employees - Overtime	995	694	0	0
TOTAL	<u>27,794</u>	<u>29,667</u>	<u>9,200</u>	<u>9,400</u>
EMPLOYEE BENEFITS				
5121 P.E.R.A.	1,857	1,769	700	700
5122 F.I.C.A. Social Security	1,692	1,783	600	600
5123 F.I.C.A. Medicare	396	417	100	100
5125 Dental Insurance	208	103	0	100
5126 Life Insurance	98	119	0	0
5127 Health Care Savings	263	228	100	100
5130 Cafeteria Plan Benefits	5,140	9,082	2,800	2,900
5133 Health or Fitness Program	57	0	0	0
5134 Other Post Retirement Benefits	-26,399	-14,712	0	0
5135 Retiree Health Insurance	9,528	10,290	10,900	10,300
5151 Worker's Compensation	600	7,500	7,300	12,000
TOTAL	<u>-6,560</u>	<u>16,579</u>	<u>22,500</u>	<u>26,800</u>
OPERATING EXPENSES				
5200 Office Supplies	120	0	500	200
5201 Computer Supplies/Software	16,474	15,882	0	0
5205 Safety & Training Materials	529	248	700	700
5211 Cleaning and Janitorial Supplies	909	2,040	2,500	2,700
5212 Motor Fuels	0	0	0	200
5218 Uniforms	0	219	0	0
5241 Small Equipment	2,065	3,000	700	700
5301 Auditing Services	356	209	600	400
5305 Medical Services/Testing Fees	1,739	2,855	2,900	2,700
5310 Contract Services	500	13,042	0	0
5319 Other Professional Services	0	0	0	0
5320 Data Services	8,468	4,293	5,800	9,100
5321 Telephone	4,167	3,728	4,500	2,800
5331 Training Expenses	2,214	675	2,800	2,300
5335 Mileage Reimbursement - Local	0	0	100	0
5356 Copier, Printer Lease & Supplies	4,049	3,688	3,700	6,700
5360 Insurance	0	0	8,800	9,200

(continued)

City of Duluth Minnesota - 2016 Budget

Utility General Expense

535-500-1915

General expenses represent normal and routine department operating expenses that can be allocated to each utility fund. Examples include costs for safety and training, insurance and utilities.

Expense Detail	2013 Actual	2014 Actual	2015 Budget	2016 Proposed
5381 Electricity	11,879	11,328	13,000	12,700
5382 Water & Gas	7,658	12,810	13,200	14,000
5384 Refuse Disposal	8,021	8,201	6,500	8,000
5401 Building Repair & Maintenance	2,419	4,299	6,900	6,100
5404 Equipment/Machinery Repair & Mtc	13	0	0	0
5409 Fleet Service Charges	0	0	0	100
5414 Software Lic & Mtc Agreements	0	317	16,700	22,600
5433 Dues & Subscriptions	5,844	0	0	0
5441 Other Services and Charges	34,736	31,740	8,700	8,700
5450 Laundry	2,405	2,198	2,200	1,700
5493 Cost Allocation Charges	150,700	150,700	151,800	151,800
5700 Transfer to General Fund	23,031	50,507	49,000	56,800
5700 Transfer to Special Revenue Funds	0	0	0	0
5700 Transfer to Internal Service Funds	131,800	121,000	100,000	91,000
TOTAL	<u>420,096</u>	<u>442,979</u>	<u>401,600</u>	<u>411,200</u>
1915 TOTAL - UTILITY EXPENSE	441,330	489,225	433,300	447,400

City of Duluth Minnesota - 2016 Budget

Engineering

535-500-1930

Engineering provides engineering services including design, inspection and construction locates for the stormwater collection system.

Expense Detail	2013 Actual	2014 Actual	2015 Budget	2016 Proposed
PERSONAL SERVICES				
5100 Permanent Employees - Regular	390,749	467,467	459,100	439,900
5101 Permanent Employees - Overtime	33,273	26,386	25,000	25,000
5103 Temporary Wages	3,017	4,601	5,200	9,300
5118 Meal Allowance	204	180	0	0
TOTAL	427,243	498,634	489,300	474,200
EMPLOYEE BENEFITS				
5121 P.E.R.A.	29,273	34,630	34,100	34,400
5122 F.I.C.A. Social Security	25,232	29,812	30,300	29,400
5123 F.I.C.A. Medicare	5,901	6,972	7,100	6,900
5125 Dental Insurance	2,276	1,095	2,400	2,400
5126 Life Insurance	1,067	1,265	1,200	1,200
5127 Health Care Savings	6,240	7,053	12,500	5,500
5130 Cafeteria Plan Benefits	89,556	115,414	113,800	104,900
5141 Unemployment Compensation	0	0	0	0
TOTAL	159,545	196,241	201,400	184,700
OPERATING EXPENSES				
5200 Office Supplies	584	697	300	500
5201 Computer Supplies	7,837	12,247	1,000	1,000
5203 Paper, Stationery and Forms	408	492	300	500
5205 Safety & Training Materials	576	224	500	500
5212 Motor Fuel	3,147	3,378	2,000	3,000
5218 Uniforms	0	0	0	0
5219 Other Miscellaneous Supplies	280	126	0	0
5240 Small Tools	743	1,059	800	800
5241 Small Equipment	1,258	5,572	2,700	4,100
5242 Survey Equipment and Supplies	3,268	2,035	5,600	5,500
5303 Engineering Services	19,807	8,620	135,000	75,000
5310 Contract Services	42	14,561	5,000	5,000
5320 Data Services	58	592	1,400	1,500
5321 Telephone	2,195	2,903	1,600	2,500
5322 Postage	0	0	100	100
5331 Training Expenses	4,235	3,019	9,100	6,800
5335 Mileage Reimbursement	1,669	5,655	6,000	2,000
5355 Printing and Copying	1,143	614	5,600	300
5356 Copier, Printer Lease & Spplies	4,313	3,889	4,400	800
5404 Equipment Maintenance Repair	110	524	600	700
5409 Fleet Services	3,158	3,872	2,600	3,300
5414 Software Lic & Mtc Agreements	0	348	8,700	11,800
5418 Vehicle/Equipment Lease	0	0	0	0
5433 Dues and Subscriptions	300	1,225	900	400
5435 Books and Pamphlets	86	23	200	200
5438 Licenses	0	352	0	300
5441 Other Services and Charges	788	5,850	68,700	26,000
5486 One Call system	2,968	3,682	3,000	3,300
TOTAL	58,973	81,559	266,100	155,900
1930 TOTAL - ENGINEERING	645,761	776,434	956,800	814,800

City of Duluth Minnesota - 2016 Budget

Customer Service

535-500-1940

Customer Accounts provides billing, collection of payments and account services for utility customers.

Expense Detail		2013 Actual	2014 Actual	2015 Budget	2016 Proposed
PERSONAL SERVICES					
5100	Permanent Employees - Regular	106,261	104,060	111,200	111,700
5101	Permanent Employees - Overtime	2,614	2,216	1,500	500
5118	Meal Allowance	29	32	0	0
	TOTAL	108,904	106,308	112,700	112,200
EMPLOYEE BENEFITS					
5121	P.E.R.A.	7,544	7,430	8,000	8,200
5122	F.I.C.A. Social Security	6,639	6,527	7,000	7,000
5123	F.I.C.A. Medicare	1,552	1,526	1,600	1,600
5125	Dental Insurance	801	309	800	800
5126	Life Insurance	376	361	400	400
5127	Health Care Savings	1,606	1,323	1,700	1,000
5130	Cafeteria Plan Benefits	23,459	22,954	23,600	25,800
	TOTAL	41,977	40,430	43,100	44,800
OPERATING EXPENSES					
5200	Office Supplies	366	456	600	800
5201	Computer Supplies	0	89	200	200
5203	Paper/Stationery	0	0	1,100	500
5241	Small Equipment	124	57	300	300
5310	Contract Services	17,714	17,994	17,200	22,100
5321	Telephone	102	102	200	200
5322	Postage	19,526	21,530	23,900	29,800
5331	Training Expense	462	397	800	1,000
5339	Armored Pickup	511	533	600	700
5355	Printing & Copying	0	300	100	900
5356	Copier, Printer Lease & Spplies	49	162	200	300
5401	Building Repair & Maintenance	170	40	0	0
5404	Equipment Repair & Maintenance	99	102	300	400
5409	Fleet Services	0	0	0	0
5427	Credit Card Commission	5,022	6,079	5,600	5,600
5432	Uncollectible Accounts	2,578	8,050	5,000	5,000
5441	Other Services & Charges	1,455	49	500	600
	TOTAL	48,178	55,940	56,600	68,400
1940	TOTAL - CUSTOMER SERVICES	199,059	202,678	212,400	225,400

City of Duluth Minnesota - 2016 Budget

Utility Operations

535-500-1945

Utility Operations maximizes the efficiency of the stormwater system through inspection, cleaning, preventive maintenance and repairs.

Expense Detail	2013 Actual	2014 Actual	2015 Budget	2016 Proposed
PERSONAL SERVICES				
5100 Permanent Employees - Regular	779,817	808,756	891,700	987,700
5101 Permanent Employees - Overtime	68,291	77,793	80,000	82,200
5103 Other Wages	0	10,719	0	0
5118 Meal Allowance	1,553	2,198	1,500	1,800
TOTAL	849,661	899,466	973,200	1,071,700
EMPLOYEE BENEFITS				
5121 P.E.R.A.	60,386	61,927	64,900	78,300
5122 F.I.C.A. Social Security	51,874	55,147	60,200	66,300
5123 F.I.C.A. Medicare	12,131	12,897	14,100	15,500
5125 Dental Insurance	5,658	2,367	5,900	6,600
5126 Life Insurance	2,666	2,730	2,900	3,200
5127 Health Care Savings	13,043	27,515	17,400	21,300
5130 Cafeteria Plan Benefits	178,108	199,137	219,300	242,600
TOTAL	323,866	361,720	384,700	433,800
OPERATING EXPENSES				
5200 Office Supplies	630	1,435	2,500	2,000
5201 Computer Supplies/Software	993	26	4,500	600
5205 Safety & Training Materials	1,481	6,240	3,100	3,100
5210 Plant Operating Supplies	12,149	12,902	9,700	9,700
5212 Motor Fuels	59,325	52,238	60,000	60,000
5218 Uniforms	1,187	3,853	5,600	7,700
5219 Other Miscellaneous Supplies	554	24	2,000	3,000
5220 Repair and Maintenance Supplies	25,432	17,341	8,000	8,300
5222 Blacktop	21,313	23,345	25,000	24,000
5224 Gravel and Other Maintenance Materials	57,345	70,748	38,500	56,000
5227 Utility Maintenance Supplies	51,521	50,032	80,500	81,000
5240 Small Tools	4,232	1,498	3,800	3,500
5241 Small Equipment	8,962	10,798	16,900	15,400
5310 Contract Services	16,399	5,215	9,300	13,200
5320 Data Services	187	0	0	0
5321 Telephone	1,124	752	1,300	1,600
5322 Postage	134	0	200	0
5331 Training Expense	2,608	1,464	8,000	7,600

(continued)

City of Duluth Minnesota - 2016 Budget

Utility Operations

535-500-1945

Utility Operations maximizes the efficiency of the stormwater system through inspection, cleaning, preventive maintenance and repairs.

Expense Detail	2013 Actual	2014 Actual	2015 Budget	2016 Proposed
5333 Freight and Delivery Charges	0	339	300	300
5335 Mileage Reimbursement	9,550	1,541	2,000	3,000
5355 Printing & Copying	4,102	46	100	5,100
5356 Copier, Printer Lease & Supplies	0	0	300	300
5382 Water /Sewer/Gas	1,156	85	0	0
5384 Refuse Disposal	12,730	4,751	11,800	11,800
5404 Equipment/Maintenance Repair	2,007	3,438	5,000	5,000
5409 Fleet Services	107,313	116,184	100,000	105,000
5414 Software Lic & Mtc Agreements	0	0	1,700	1,000
5415 Vehicle/Equip Rent	17,396	29,312	18,000	23,000
5433 Dues and Subscriptions	0	50	400	2,700
5438 Licenses	0	0	500	500
5441 Other Services & Charges	4,725	633	3,500	28,000
5443 Board & Meeting Expenses	0	0	0	0
5450 Laundry	9,635	8,949	7,600	4,700
5700 Transfer to General Fund	413,421	514,520	435,000	491,500
TOTAL	<u>847,611</u>	<u>937,759</u>	<u>865,100</u>	<u>978,600</u>
1945 TOTAL - UTILITY OPERATIONS	2,021,138	2,198,945	2,223,000	2,484,100

City of Duluth Minnesota - 2016 Budget

Street Lighting Fund

550

The Street Lighting Utility was created in 2009 as a self supporting enterprise fund to provide for the operation, maintenance and improvement of the street lighting and traffic control systems.

Estimated Revenues/Expenses	2013 Actual	2014 Actual	2015 Budget	2016 Proposed
REVENUE				
Operating Revenue	2,214,922	2,219,441	1,980,000	1,550,100
Non-Operating	-16,570	10,043	220,000	647,600
	<u>2,198,352</u>	<u>2,229,484</u>	<u>2,200,000</u>	<u>2,197,700</u>
EXPENSE				
Personal Services	378,549	439,516	455,600	458,900
Supplies	134,552	283,281	315,300	336,100
Other Services and Charges	134,559	289,449	369,500	662,400
Utilities	687,984	664,973	716,000	680,000
Depreciation	211,452	234,755	221,000	229,300
Transfers	41,000	42,140	41,000	37,200
	<u>1,588,096</u>	<u>1,954,114</u>	<u>2,118,400</u>	<u>2,403,900</u>
ESTIMATED OPERATING INCOME / (LOSS)	610,256	275,370	81,600	-206,200
Other Sources of Cash	235,094	350,856	221,000	229,300
Other Uses of Cash	-167,394	-694,386	-500,000	-350,000
Increase (Decrease) in Cash	<u><u>677,956</u></u>	<u><u>-68,160</u></u>	<u><u>-197,400</u></u>	<u><u>-326,900</u></u>

BUDGETED FTE'S	2013	2014	2015	2016
9 Executive Assistant	0.0	0.1	0.1	0.1
32 Traffic Operations Leadworker	1.0	1.0	1.0	1.0
30 Electrician	1.0	0.0	0.0	0.0
30 Signal Technician	2.0	3.0	3.0	3.0
22 Maintenance Worker	1.0	1.0	1.0	1.0
Division Total	5.0	5.1	5.1	5.1

City of Duluth Minnesota - 2016 Budget

Street Lighting Fund Estimated Unrestricted Cash Balance

OPERATING FUND	2015 Budget	2015 Projected	2016 Proposed
ESTIMATED OPERATING INCOME (LOSS)	81,600	190,500	-206,200
<u>Other Sources of Cash</u>			
Depreciation and Amortization	221,000	235,100	229,300
Total Other Sources of Cash	<u>221,000</u>	<u>235,100</u>	<u>229,300</u>
<u>Other Uses of Cash</u>			
Due to Other Funds	0	8,500	0
Capital Improvements from Current Revenues	0	1,000,000	350,000
Capital Equipment Purchases	500,000	395,000	0
Total Other Uses of Cash	<u>500,000</u>	<u>1,403,500</u>	<u>350,000</u>
INCREASE (DECREASE) IN CASH	-197,400	-977,900	-326,900
EST. UNRESTRICTED CASH AND DEBT SERVICE CASH- BEGINNING	<u>1,673,107</u>	<u>1,853,046</u>	<u>875,146</u>
EST. UNRESTRICTED CASH AND DEBT SERVICE CASH- ENDING	<u><u>1,475,707</u></u>	<u><u>875,146</u></u>	<u><u>548,246</u></u>

City of Duluth Minnesota - 2016 Budget

Street Lighting Fund

550

Revenue Detail	2013 Actual	2014 Actual	2015 Budget	2016 Proposed
OPERATING REVENUES:				
4838 Street Lighting Fee	2,136,660	2,133,613	1,925,000	1,496,600
4636 Sale of Scrap	887	1,836	1,000	1,000
4654 Other Reimbursements	51,461	51,452	17,000	17,000
4680 Damages or Losses Recovered	16,012	21,720	30,000	30,000
4802 Interest Earned	9,902	10,820	7,000	5,500
TOTAL OPERATING REVENUE	2,214,922	2,219,441	1,980,000	1,550,100
NON-OPERATING REVENUES:				
4005 Current Property Taxes	0	0	220,000	647,600
4601 Change in Fair Value Investments	-16,570	10,043	0	0
TOTAL NON-OPERATING REVENUES	-16,570	10,043	220,000	647,600
TOTAL REVENUE	2,198,352	2,229,484	2,200,000	2,197,700

City of Duluth Minnesota - 2016 Budget

Street Lighting Fund

550

Operating Expense Detail	2013 Actual	2014 Actual	2015 Budget	2016 Proposed
PERSONAL SERVICES				
5100 Permanent Employees - Regular	234,912	283,327	294,500	303,200
5101 Permanent Employees - Overtime	32,464	29,142	38,000	35,000
5103 Temporary Employees - Regular	11,479	0	5,900	0
5118 Meal Allowance	30	0	0	0
TOTAL	278,885	312,469	338,400	338,200
EMPLOYEE BENEFITS				
5121 P.E.R.A.	17,593	21,939	21,400	24,700
5122 F.I.C.A. Social Security	16,230	19,219	21,000	21,000
5123 F.I.C.A. Medicare	3,796	4,495	4,900	4,900
5125 Dental Insurance	1,497	791	1,800	1,900
5126 Life Insurance	788	917	900	900
5127 Health Care Savings Plan	1,978	14,593	2,800	2,900
5130 Cafeteria Plan Benefits	57,782	65,093	64,400	64,400
TOTAL	99,664	127,047	117,200	120,700
OPERATING EXPENSES				
5200 Office Supplies	876	971	1,000	1,000
5201 Computer Supplies	65	87	0	0
5205 Safety & Training	4,584	5,317	1,500	3,000
5211 Cleaning/Janitorial Supplies	2,142	2,201	1,500	1,500
5212 Motor Fuels	7,927	9,476	11,000	11,000
5218 Uniforms	922	2,637	2,300	2,500
5219 Other Miscellaneous Supplies	8,477	6,154	4,000	5,000
5226 Sign & Signal Supplies	56,574	38,383	65,400	63,400
5230 Street Lighting Supplies	34,169	202,016	213,100	175,000
5240 Small Tools	5,431	4,018	5,000	5,000
5241 Small Equipment	13,385	12,021	10,500	68,700
5310 Contract Services	13,271	120,606	180,000	270,000
5319 Other Professional Services	0	14,719	50,000	250,000
5321 Telephone	2,322	2,197	2,300	2,400
5331 Travel/Training	3,024	6,596	3,000	3,000
5335 Mileage Reimbursement - Local	3,339	3,010	3,500	3,500

City of Duluth Minnesota - 2016 Budget

Street Lighting Fund

550

Operating Expense Detail	2013 Actual	2014 Actual	2015 Budget	2016 Proposed
OPERATING EXPENSES CONTINUED				
5381 Electricity	687,984	664,973	716,000	680,000
5389 Street Lighting	7,040	14,938	18,000	18,000
5401 Bldg/Structure Repair & Maintenance	0	0	1,000	500
5404 Equipment Repair & Maintenance	1,193	329	500	1,500
5409 Fleet Service Charges	35,777	56,125	45,000	48,000
5414 Software Lic & Mtc Agreements	0	70	500	2,100
5415 Equipment Rental	0	0	500	500
5420 Depreciation	211,452	234,755	221,000	229,300
5432 Uncollectible Accounts	5,196	7,215	1,000	1,000
5433 Dues & Subscriptions	150	85	100	100
5435 Books	0	0	100	100
5438 Licenses	238	150	200	200
5441 Other Services & Charges	2,318	2,827	2,900	1,000
5450 Laundry	1,691	1,582	1,900	1,500
5493 Cost Allocation	59,000	59,000	59,000	59,000
5700 Interfund Transfers Out	41,000	42,140	41,000	37,200
TOTAL	<u>1,209,547</u>	<u>1,514,598</u>	<u>1,662,800</u>	<u>1,945,000</u>
TOTAL OPERATING EXPENSES	1,588,096	1,954,114	2,118,400	2,403,900
NON-OPERATING EXPENSES				
5533 Capital Improvements - Revenue Financing	36,189	0	0	350,000
5580 Capital Equipment	<u>126,502</u>	<u>693,742</u>	<u>500,000</u>	<u>0</u>
TOTAL NON-OPERATING EXPENSES	162,691	693,742	500,000	350,000
TOTAL STREET LIGHT UTILITY	1,750,787	2,647,856	2,618,400	2,753,900

City of Duluth Minnesota - 2016 Budget

Internal Service Funds

Funds

Self Insurance - Workers Comp
 Self Insurance - Liability
 Medical Health Fund
 Dental Health Fund
 Fleet Services

Internal Service funds account for financing of goods or services provided by one department to other departments of the City, or to other governmental units on a cost reimbursement basis.

	2013 Actual	2014 Actual	2015 Budget	2016 Proposed
FUND BALANCE - JANUARY 1	8,507,567	9,671,664	11,079,091	11,051,599
REVENUES				
Participation from Other Funds	12,854,198	13,457,796	22,997,624	22,483,874
Charges for Services	4,459,225	4,387,006	4,161,900	4,086,900
Miscellaneous	2,451,020	2,103,173	1,879,656	1,896,128
TOTAL REVENUES	<u>19,764,443</u>	<u>19,947,975</u>	<u>29,039,180</u>	<u>28,466,902</u>
EXPENSES				
Personal Services	1,777,768	1,960,458	2,011,900	2,096,600
Other Expenditures	4,982,058	5,070,470	4,866,918	4,879,804
Claims	11,840,521	11,509,621	22,187,854	22,362,869
TOTAL EXPENSES	<u>18,600,346</u>	<u>18,540,548</u>	<u>29,066,672</u>	<u>29,339,273</u>
FUND BALANCE - DECEMBER 31	9,671,664	11,079,091	11,051,599	10,179,228

City of Duluth Minnesota - 2016 Budget

Self Insurance - Worker's Compensation

605

Accounts for the payment of worker's compensation claim expenses of injured employees. It is a self-insured plan administered for the City by an outside agency.

	2013 Actual	2014 Actual	2015 Budget	2016 Proposed
FUND BALANCE - JANUARY 1	1,732,423	1,851,433	1,653,542	1,485,042
REVENUES				
Transfer from City Funds:				
General	500,000	500,000	500,000	600,000
Public Utility	170,800	130,400	114,200	139,000
Other Reimbursements	157,712	139,339	45,700	62,400
TOTAL REVENUES	<u>828,512</u>	<u>769,739</u>	<u>659,900</u>	<u>801,400</u>
EXPENSES				
Personal Services	231,212	383,815	319,600	349,600
Claims:				
Worker's Compensation	172,157	277,664	183,200	217,900
Other Services and Charges	306,133	306,152	325,600	317,700
TOTAL EXPENSES	<u>709,502</u>	<u>967,631</u>	<u>828,400</u>	<u>885,200</u>
FUND BALANCE - DECEMBER 31	1,851,433	1,653,542	1,485,042	1,401,242

City of Duluth Minnesota - 2016 Budget

Self Insurance - Liabilities

610

Accounts for the payment of sundry insurance premiums and loss control activities, as well as the settlement of various claims, judgments and lawsuits against the City of Duluth.

	2013 Actual	2014 Actual	2015 Budget	2016 Proposed
FUND BALANCE - JANUARY 1	1,864,523	1,543,677	1,415,156	1,361,256
REVENUES				
Transfer from City Funds:				
General	(17,221)	150,000	400,000	400,000
Public Utility	268,800	224,900	188,200	149,000
Duluth Steam	3,072	470	500	3,400
Spirit Mountain	640	-	300	-
Duluth Airport	150	-	100	47,700
DEDA	20,925	23,000	23,000	23,500
Other Reimbursements	20,273	33,750	-	-
TOTAL REVENUES	296,639	432,120	612,100	623,600
EXPENSES				
Claims: Liability	214,419	290,586	387,700	357,800
Property/Boiler Insurance	112,056	108,666	107,300	158,100
Other Services and Charges	291,010	161,389	171,000	168,400
TOTAL EXPENSES	617,485	560,641	666,000	684,300
FUND BALANCE - DECEMBER 31	1,543,677	1,415,156	1,361,256	1,300,556

City of Duluth Minnesota - 2016 Budget

Medical Health Fund

630

Accounts for health care activities of the City's Joint Powers Enterprise self-insurance plan. Health care costs for retired and active employees of the City and participating City authorities are paid from this fund. The fund is financed by employer and employee premiums as specified in the various collective bargaining agreements. Plan oversight, including premium rate setting, is provided by the Joint Powers Enterprise Board of Trustees.

	2013 Actual	2014 Actual	2015 Budget	2016 Proposed
FUND BALANCE - JANUARY 1	4,041,835	5,110,186	7,139,085	7,229,016
REVENUES				
City Employer/Employee Premiums	11,170,123	12,105,405	20,952,156	20,325,242
Sub-Group Employer/Employee Premium	1,607,488	1,709,674	1,765,760	1,765,760
Miscellaneous	596,393	190,252	-	-
TOTAL REVENUES	<u>13,374,004</u>	<u>14,005,331</u>	<u>22,717,916</u>	<u>22,091,002</u>
EXPENSES				
Personal Services	255,000	255,000	255,000	255,000
Claims	10,809,882	10,209,223	20,837,310	20,989,978
Other Services and Charges	<u>1,240,771</u>	<u>1,512,209</u>	<u>1,535,675</u>	<u>1,535,675</u>
TOTAL EXPENSES	<u>12,305,653</u>	<u>11,976,432</u>	<u>22,627,985</u>	<u>22,780,653</u>
FUND BALANCE - DECEMBER 31	5,110,186	7,139,085	7,229,016	6,539,365

City of Duluth Minnesota - 2016 Budget

Dental Health Fund

633

To account for the collection of premiums and the payment of dental costs for employees and retirees of the City of Duluth and various outside agencies.

	2013 Actual	2014 Actual	2015 Budget	2016 Proposed
FUND BALANCE - JANUARY 1	492,040	598,973	162,683	214,160
REVENUES				
City Employer/Employee Premiums	736,909	323,621	819,168	796,032
Sub-Group Employer/Employee Premiums	69,154	30,158	68,196	67,968
TOTAL REVENUES	806,063	353,779	887,364	864,000
EXPENSES				
Claims	644,063	732,148	779,644	797,191
Other Services and Charges	55,067	57,921	56,243	60,029
TOTAL EXPENSES	699,130	790,069	835,887	857,220
FUND BALANCE - DECEMBER 31	598,973	162,683	214,160	220,940

City of Duluth Minnesota - 2016 Budget

Fleet Services

660

This internal service fund accounts for the cost to repair and maintain all vehicles and various equipment for operating departments within the general fund and the enterprise funds.

	2013 Actual	2014 Actual	2015 Budget	2016 Proposed
FUND BALANCE - JANUARY 1	376,746	567,395	708,625	762,125
REVENUES				
Fleet Services				
General Fund	3,307,423	3,234,984	3,071,900	3,056,600
Parks Fund	11,012	4,044	9,000	5,000
Golf Fund	66,966	53,386	66,000	0
Parking Fund	21,234	7,365	22,000	0
Water and Gas	612,097	645,464	587,200	600,000
Sewer	214,213	191,235	179,400	188,900
Stormwater	172,944	175,671	164,600	171,600
Street Light Utility	43,704	65,601	56,000	59,000
Other	9,632	9,256	5,800	5,800
TOTAL REVENUES	4,459,225	4,387,006	4,161,900	4,086,900
EXPENSES				
Personal Services	921,554	938,077	1,034,100	1,072,400
Benefits	370,002	383,566	403,200	419,600
Other Expenses	2,977,020	2,924,133	2,671,100	2,639,900
TOTAL EXPENSES	4,268,576	4,245,776	4,108,400	4,131,900
FUND BALANCE - DECEMBER 31	567,395	708,625	762,125	717,125
BUDGETED FTE'S				
1115 Manager, Maintenance Operations	0.2	0.25	0.25	0.25
1050 Mgr, Maintenance & Supply	1	1	1	1
133 Budget Analyst	0.2	0.25	0.1	0.1
32 Fleet Services Leadworker	2	2	2	2
28 Fleet Assistant	0	0	1	1
28 Mechanic	6	6	6	6
28 Welder	2	2	2	2
27 Storekeeper	1	1	1	1
27 Industrial Equipment Technician	1	1	1	1
25 Equipment Maintenance Spec	2	2	2	2
24 Assistant Storekeeper	2	2	1	1
22 Maintenance Worker	1	1	1	1
Division Total	18.4	18.5	18.35	18.35

City of Duluth Minnesota - 2016 Budget

Fleet Services

660-015

EXPENSE DETAIL	2013 Actual	2014 Actual	2015 Budget	2016 Proposed
PERSONAL SERVICES				
5100 Permanent Employees - Regular	908,871	922,352	1,014,100	1,052,400
5101 Permanent Employees - Overtime	12,683	12,397	20,000	20,000
5103 Temporary Employees - Regular	0	3,328	0	0
TOTAL	921,554	938,077	1,034,100	1,072,400
		2,013	2,014	2,013
5121 P.E.R.A.	63,189	64,394	74,300	77,100
5122 F.I.C.A. Social Security	56,051	57,158	64,100	66,500
5123 F.I.C.A. Medicare	13,109	13,368	15,000	15,600
5125 Dental Insurance	6,622	2,670	6,600	6,800
5126 Life Insurance	4,877	4,492	3,300	3,300
5127 Health Care Savings Plan	15,127	14,590	9,400	10,000
5130 Cafeteria Plan Benefits	211,027	226,894	230,500	240,300
TOTAL	370,002	383,566	403,200	419,600
OTHER EXPENDITURES				
5200 Office Supplies	2,159	1,265	1,500	1,500
5201 Computer Supplies/Software	805	35	1,500	1,500
5205 Safety & Training Materials	1,796	2,544	4,000	4,000
5210 Plant/Operating Supplies	19,395	16,728	16,000	16,000
5212 Motor Fuel	1,512,294	1,411,289	1,320,700	1,140,700
5215 Shop Materials	16,256	15,200	5,000	5,000
5219 Other Miscellaneous Supplies	4,131	2,442	10,000	6,500
5221 Equipment Repair Supplies	984,742	1,050,148	900,100	1,000,100
5240 Small Tools	6,868	11,108	10,000	11,000
5241 Small Equipment	3,039	0	2,000	2,000
5405 Medical Services/Testing Fees	0	0	500	500
5319 Other Professional Services	0	0	1,500	1,500
5320 Data Services	4,441	2,831	5,000	5,000
5321 Telephone	742	729	500	500
5331 Travel/Training	4,029	770	8,000	8,000
5335 Mileage Reimbursement	-	-	-	-
5356 Copier, Printer Lease & Supplies	5,122	3,498	5,000	5,000
5381 Electricity	15,132	14,482	15,800	15,800
5382 Water, Gas and Sewer	14,962	19,513	25,000	25,000
5384 Refuse Disposal	596	611	2,000	2,000
5401 Building Structure Repair	3,244	3,974	6,000	6,000
5404 Equipment Repair & Maintenance	145,854	163,408	129,500	179,500
5414 Software Licenses & Maintenance	0	0	1,900	1,900
5418 Vehicle/Equipment Lease	-	-	-	-
5419 Other Rental	0	0	1,500	1,500
5420 Depreciation	63,759	55,925	42,800	41,600
5438 Licenses	1,395	6,598	4,000	6,500
5441 Other Services and Charges	41,280	16,684	25,100	25,100
5450 Laundry	16,779	16,151	18,000	18,000
5493 Cost Allocation Charges	108,200	108,200	108,200	108,200
5580 Capital Equipment	0	12,000	40,000	30,000
5700 Transfer to Special Revenue Funds	-	-	-	-
TOTAL	2,977,020	2,936,133	2,711,100	2,669,900
TOTAL EXPENSES	4,268,576	4,257,776	4,148,400	4,161,900