City of Duluth, Minnesota

Proposed 2017 Levy, General Fund Budget, and Other Funds

September 30, 2016

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2017 Preliminary Levy, General Fund Budget, and Other Funds Budgets

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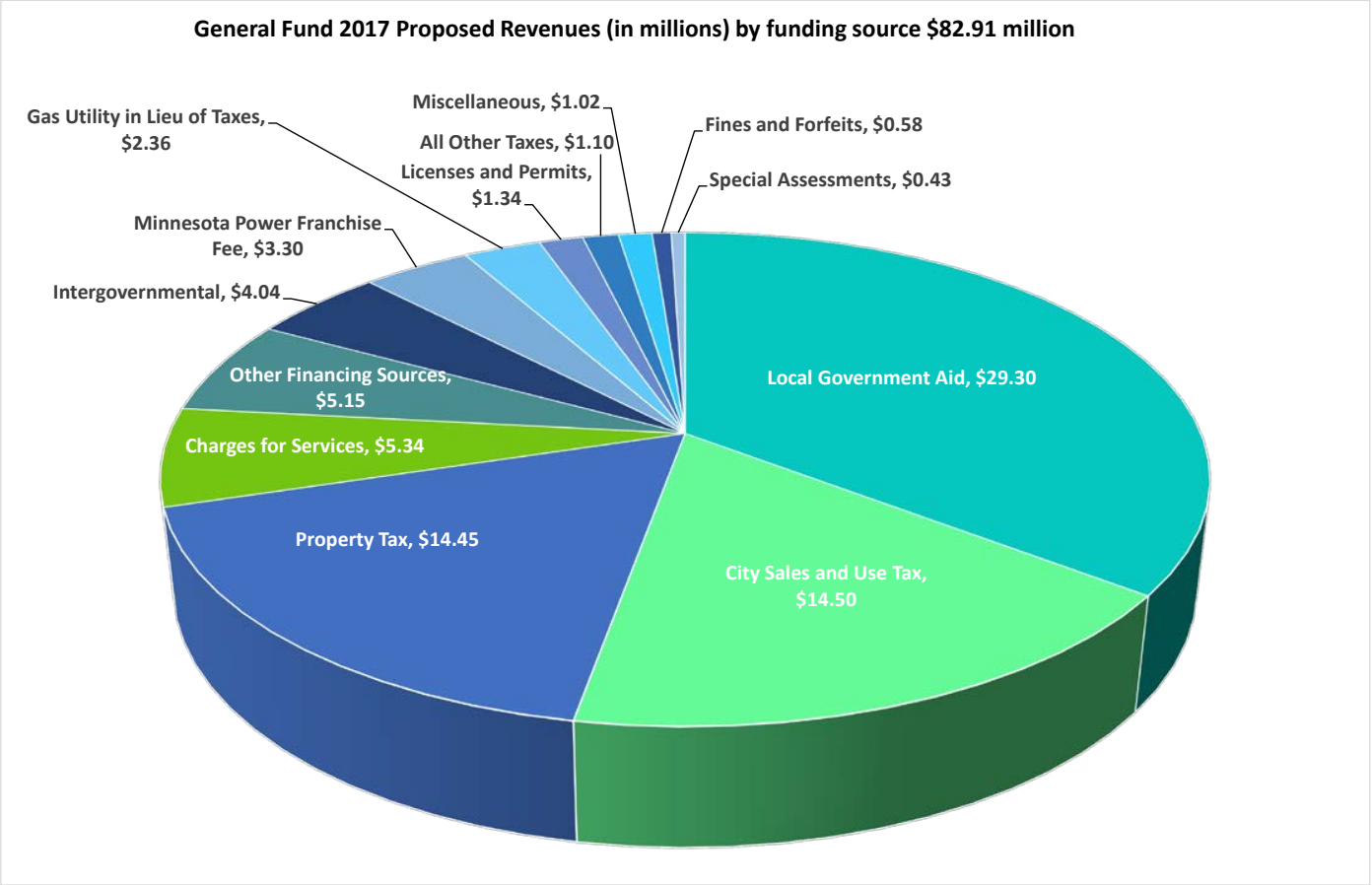
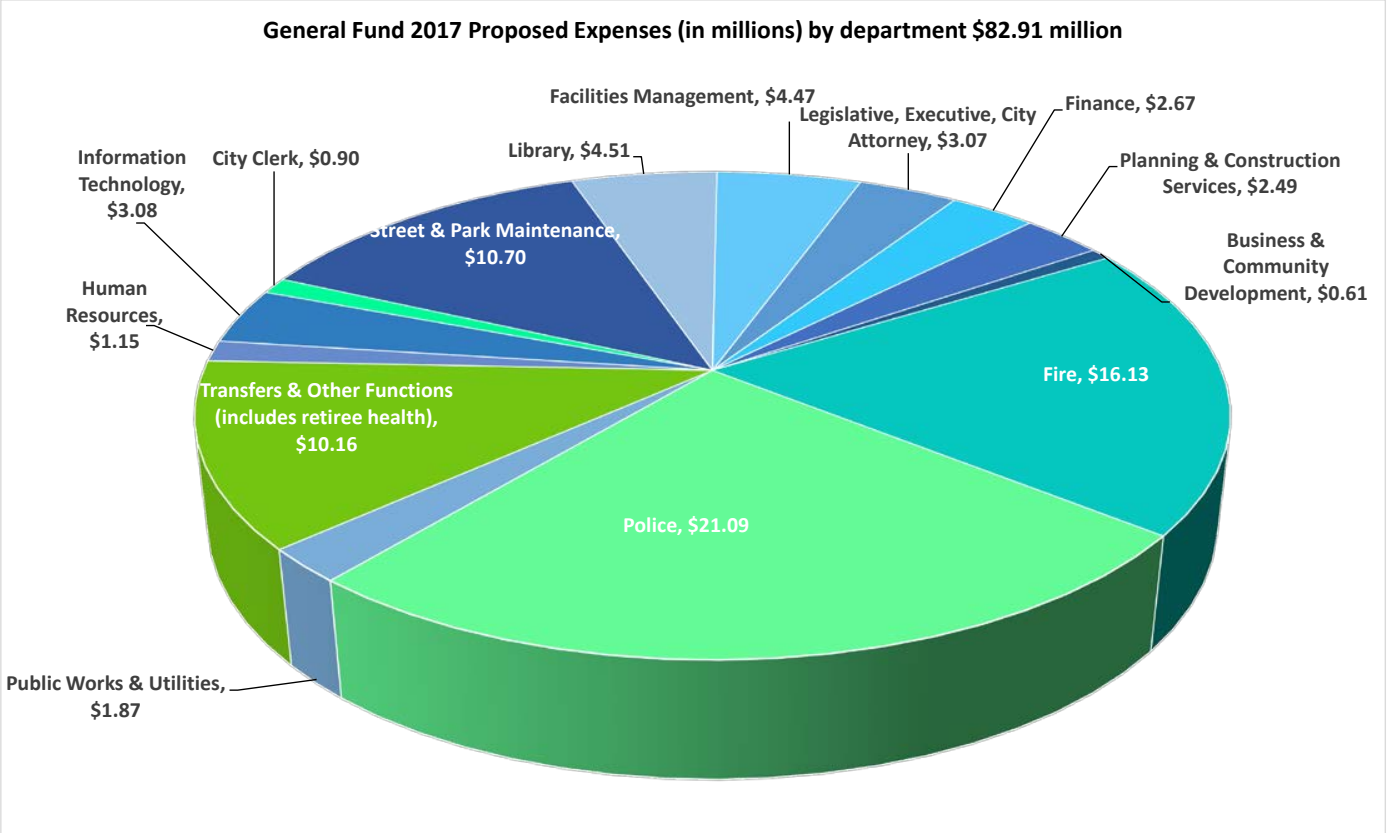
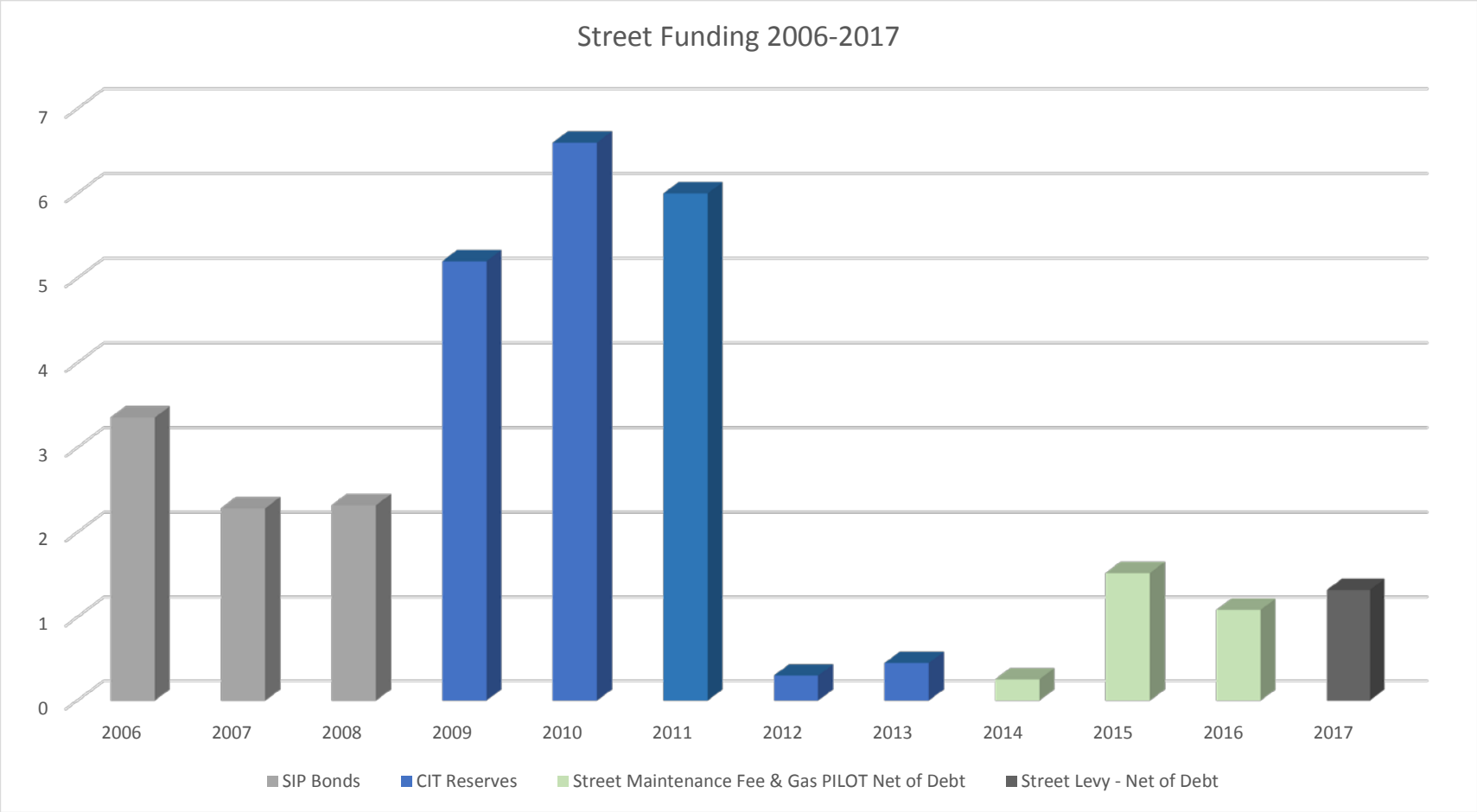

General Fund 2017 Proposed Revenues (in millions) by funding source $82.91 million
Gas Utility in Lieu of Taxes, $2.36
Miscellaneous, $1.02
All Other Taxes, $1.10
Licenses and Permits, $1.34
Fines and Forfeits, $0.58
Special Assessments, $0.43
Minnesota Power Franchise Fee, $3.30
Intergovernmental, $4.04
Other Financing Sources, $5.15
Charges for Services, $5.34
Property Tax, $14.45
Local Government Aid, $29.30
City Sales and Use Tax, $14.50


General Fund 2017 Proposed Expenses (in millions) by department $82.91 million
Facilities Management, $4.47
Legislative, Executive, City Attorney, $3.07
Finance, $2.67
Library, $4.51
Information Technology, $3.08
City Clerk, $0.90
Planning & Construction Services, $2.49
Street & Park Maintenance, $10.70
Business & Community Development, $0.61
Human Resources, $1.15
Fire, $16.13
Transfers & Other Functions (includes retiree health), $10.16
Police, $21.09
Public Works & Utilities, $1.87



Additional General Fund reserves were appropriated for enhanced street maintenance after the budget was established for the years 2014, 2015 and 2016.

Single Family Residential Property Value	2016 City Property Tax	2016 Annual Street Maintenance Fee	Total 2016 City Property Taxes and Fees	2017 City Property Tax w/ 14.92% Levy Increase	2017 Annual Street Maintenance Fee	Total 2017 City Property Taxes and Fees	Net Combined Increase (Decrease) in City Taxes & Fees
$ 100,000	$ 284.47	$ 60.00	$ 344.47	$ 305.88	$ -	$ 305.88	$ (38.59)
$ 160,000	$ 529.73	$ 60.00	$ 589.73	$ 571.21	$ -	$ 571.21	$ (18.52)
$ 225,000	$ 795.43	$ 60.00	$ 855.43	$ 858.66	$ -	$ 858.66	$ 3.22
$ 350,000	$ 1,306.40	$ 60.00	$ 1,366.40	$ 1,411.43	$ -	$ 1,411.43	$ 45.03

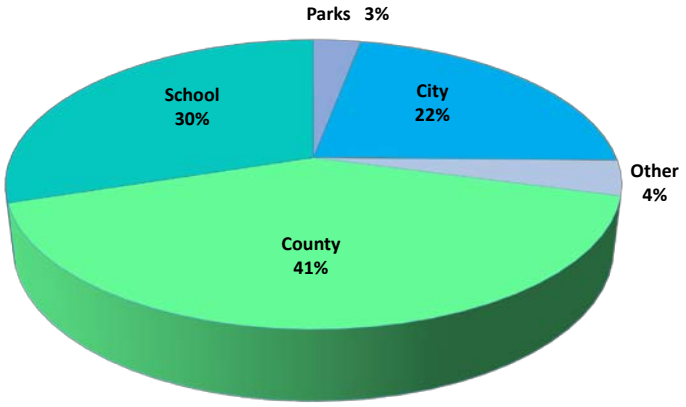
For comparison purposes the net increase (decrease) in taxes and fees assumes that an individual property owner's value remains unchanged from 2016 to 2017.
The average single family residential property value is $160,000.

Commercial Property Value	2016 City Property Tax	2016 Annual Street Maintenance Fee	Total 2016 City Property Taxes and Fees	2017 City Property Tax w/ 14.92% Levy Increase	2017 Annual Street Maintenance Fee	Total 2017 City Property Taxes and Fees	Net Combined Increase (Decrease) in City Taxes & Fees
$ 250,000	$ 1,530.94	$ 360.00	$ 1,890.94	$ 1,663.85	$ -	$ 1,663.85	$ (227.09)
$ 400,000	$ 2,599.71	$ 360.00	$ 2,959.71	$ 2,826.91	$ -	$ 2,826.91	$ (132.80)
$ 615,000	$ 4,131.60	$ 360.00	$ 4,491.60	$ 4,493.95	$ -	$ 4,493.95	$ 2.35
$ 900,000	$ 6,162.26	$ 360.00	$ 6,522.26	$ 6,703.76	$ -	$ 6,703.76	$ 181.50

For comparison purposes the net increase (decrease) in taxes and fees assumes that a commercial property's value remains unchanged from 2016 to 2017.
The average commercial property value is $375,000.

Commercial property street maintenance fees vary depending on the size of the building structure and parking footprint. The majority of commercial property falls within the lowest fee category which is represented in the table above. Net savings for an individual business could be higher depending on the fee category.

Breakdown of Average Homestead Property Tax Bill by Taxing Entity



2017 Preliminary Property Tax Levy

	2016 Approved Levy	2017 Proposed Levy	Change In Levy	% Change in Total City Levy
General Operations Levy				
General Operations	$ 13,978,900	$ 14,298,200	$ 319,300	1.48%
Provision for Tax Delinquency	$ 150,000	$ 150,000	$ -	
Total General Operations Levy	**$ 14,128,900**	**$ 14,448,200**	**$ 319,300**	**1.48%**
Capital Projects Levy				
Debt Service	$ 6,574,300	$ 6,832,600	$ 258,300	1.19%
Infrastructure Permanent Improvements	$ 280,000	$ 280,000	$ -	
Total Capital Projects Levy	**$ 6,854,300**	**$ 7,112,600**	**$ 258,300**	**1.19%**
Street Light Levy	**$ 647,592**	**$ 1,087,592**	**$ 440,000**	**2.03%**
Subtotal City Property Tax Levy before Street Maintenance Levy	**$ 21,630,792**	**$ 22,648,392**	**$ 1,017,600**	**4.70%**
Street Maintenance Utility Levy	**$ -**	**$ 2,800,000**	**$ 2,800,000**	**12.94%**
Total City Property Tax Levy	**$ 21,630,792**	**$ 25,448,392**	**$ 3,817,600**	**17.65%**
Parks Referendum Levy	**$ 2,600,000**	**$ 2,600,000**	**$ -**	**0.00%**

2017 Proposed General Fund Budget by Type in millions

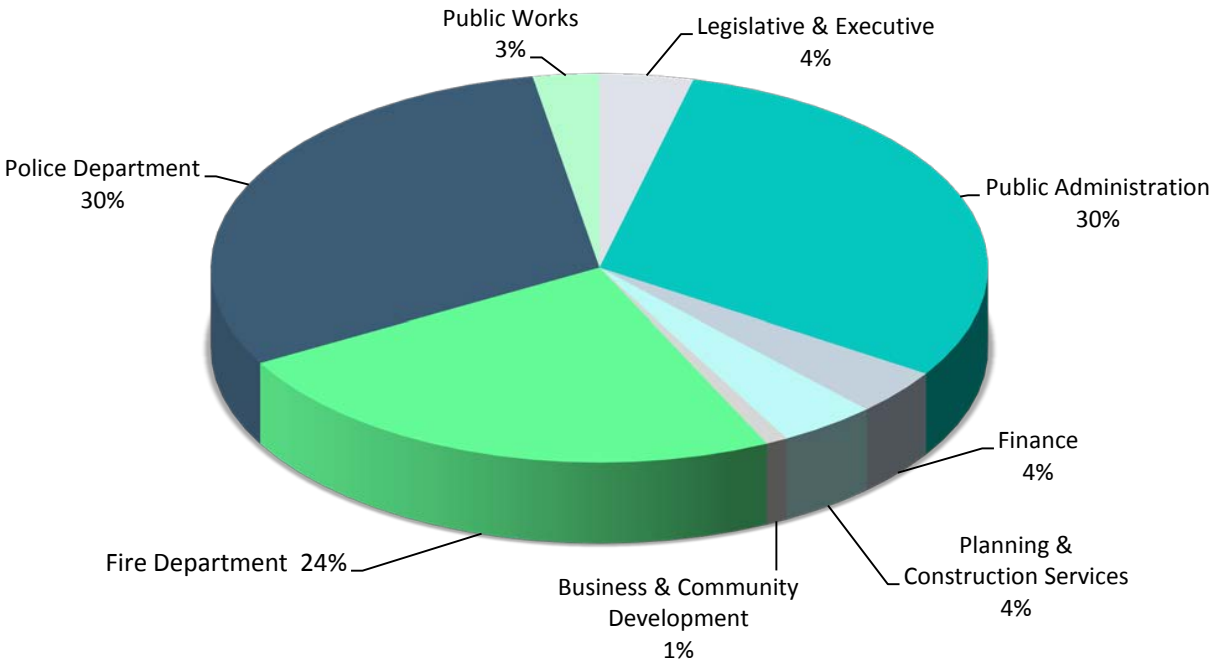
	2015 Approved Budget	2016 Approved Budget	2017 Proposed Budget	Variance 2016 Approved Budget vs 2017 Proposed Budget	
REVENUES				$	%
Local Government Aid	29.20	29.26	29.30	0.04	0.1%
City Sales and Use Tax	13.16	14.18	14.50	0.32	2.3%
Property Tax	13.01	14.13	14.45	0.32	2.3%
Charges for Services	5.50	5.36	5.34	(0.02)	-0.3%
Other Financing Sources	3.99	4.86	5.15	0.29	5.9%
Intergovernmental	3.70	4.31	4.04	(0.27)	-6.3%
Minnesota Power Franchise Tax	1.10	1.10	3.30	2.20	200.0%
Gas Utility in Lieu of Taxes	3.78	2.88	2.36	(0.52)	-18.0%
Licenses and Permits	1.58	1.48	1.34	(0.14)	-9.5%
All Other Taxes	1.14	1.09	1.10	0.01	0.6%
Miscellaneous	0.56	0.42	1.02	0.61	146.3%
Fines and Forfeits	0.54	0.51	0.58	0.07	12.8%
Special Assessments	0.40	0.44	0.44	(0.00)	-0.9%
Revenue Totals	**77.67**	**80.01**	**82.91**	**2.90**	**3.63%**
EXPENSES					
SALARIES					
Permanent Salaries	38.36	40.04	41.46	1.42	3.55%
Overtime	1.49	1.51	1.50	(0.01)	-0.58%
Other Wages	0.49	0.63	0.66	0.03	3.94%
Total Salaries	40.34	42.18	43.62	1.44	3.40%
BENEFITS					
PERA	4.73	4.95	5.15	0.20	4.03%
Payroll Taxes	1.78	1.85	1.92	0.07	3.88%
Employee Insurances	9.26	9.45	10.20	0.75	7.94%
Total Benefits	15.77	16.25	17.27	1.02	6.28%
OTHER EXPENSE/CAPITAL					
Supplies	3.08	3.07	3.09	0.03	0.90%
Other Services and Charges	9.64	10.09	9.89	(0.20)	-1.98%
Utilities	1.23	1.25	1.27	0.02	1.60%
Retiree Insurance	7.23	6.90	7.45	0.55	8.00%
Capital	0.39	0.27	0.31	0.04	15.76%
Total Other Expense	21.56	21.57	22.02	0.44	2.05%
Proposed Budget Expense Totals	**77.67**	**80.01**	**82.91**	**2.90**	**3.62%**

2017 Proposed General Fund Budget by Type

Bridge Schedule Outlining Variances over 2016 Approved Budget and 2017 Proposed Budget

	$ Variance in Millions		Narrative
2016 Approved Revenues		**80.01**	
MN Power Franchise Fee	2.20		Increased from 1% to 3%
Miscellaneous	0.61		Increase in rent revenue
Other Financing Sources	0.29		Includes Hazmat salary reimbursement and other transfers
City Sales & Use Tax	0.32		Based on projected sales increase
Property Tax	0.32		1.48% levy increase for operations
Gas Utility in Lieu of Tax	(0.52)		Based on projected gas sales decrease
All Other Revenues	(0.33)		All other changes throughout
Total Revenue Changes		2.90	
2017 Proposed Revenues		**82.91**	
2016 Approved Expenses		**80.01**	
Permanent Salaries	1.42		Contract negotiations
PERA, Payroll Taxes	0.27		Due to salary increases
Employee Insurances	0.75		8% Increase in health insurance
Retiree Insurance	0.55		8% Increase in retiree health insurance
Capital	0.04		Increase in library materials
All Other Operating Expenses	(0.14)		All other changes throughout
Total Expense Changes		2.90	
2017 Proposed Expenses		**82.91**	

General Fund Personnel Summary



Department	2016 Approved	2017 Proposed
Legislative & Executive	23.50	23.50
Public Administration	181.15	182.40
Finance	23.50	23.00
Planning & Construction Services	24.17	24.47
Business & Community Development	5.50	5.50
Fire Department	144.50	144.50
Police Department	180.50	183.14
Public Works	16.65	16.65
TOTAL	599.47	603.16

General Fund Personnel Summary

	2016 Approved	2017 Proposed	Difference	Narrative
LEGISLATIVE/EXECUTIVE				
City Council	0.00	0.00	0.00	
Mayor	4.00	4.00	0.00	Delay hiring 1 position until 2018; Transfer HRO from H/R to Mayor
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	11.75	11.00	-0.75	Transfer HRO to Mayor; Wellness Coordinator to full-time
Mgmt Information Systems	21.00	21.00	0.00	Delay hiring 1 position until 2018; Transfer GIS Spec from Utilities
City Clerk	7.00	7.00	0.00	
Maintenance Operations	69.60	69.40	-0.20	Volunteer Coordinator expensed 80% to Park Maintenance vs 1.0 FTE
Library Services	46.50	46.70	0.20	Volunteer Coordinator expensed 20% to Library
Facilities Management	25.30	27.30	2.00	Two janitors hired for PSB building
Department Total	**181.15**	**182.40**	**1.25**	
FINANCE				
Finance Administration	3.00	3.00	0.00	
Auditor	9.50	9.00	-0.50	Eliminated Assistant City Treasurer, added .5 Payroll Practitioner
Purchasing	2.00	2.00	0.00	
Treasurer	9.00	9.00	0.00	
Department Total	**23.50**	**23.00**	**-0.50**	
PLANNING & CONSTRUCTION SERVICES				
Physical Planning	6.67	6.97	0.30	Reallocated Sr Planners .3FTE to general fund from CD funds
Construction Srvs & Inspection	17.5	17.5	0.00	
Department Total	**24.17**	**24.47**	**0.30**	
BUSINESS AND COMMUNITY DEVELOPMENT				
Business & Comm Develop.	5.50	5.50	0.00	
Department Total	**5.50**	**5.50**	**0.00**	
FIRE				
Fire Administration	4.50	3.50	-1.00	Transfer Technical Services Coordinator to Fire Operations
Firefighting Operations	130.00	131.00	1.00	Transfer of Technical Services Coordinator from Fire Admin
Life Safety	10.00	10.00	0.00	
Department Total	**144.50**	**144.50**	**0.00**	
POLICE				
Police Administration/Patrol	180.50	183.14	2.64	SAKI grant officer; Sex Traffic grant officer; Records Tech at DTA substation; reduced hours for grant coordinator due to cut in reimbursement from St Louis County
Department Total	**180.50**	**183.14**	**2.64**	
PUBLIC WORKS				
Director's Office	0.40	0.40	0.00	
Engineering	16.25	16.25	0.00	
Department Total	**16.65**	**16.65**	**0.00**	
TOTAL GENERAL FUND FTE'S	**599.47**	**603.16**	**3.69**	

General Fund

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

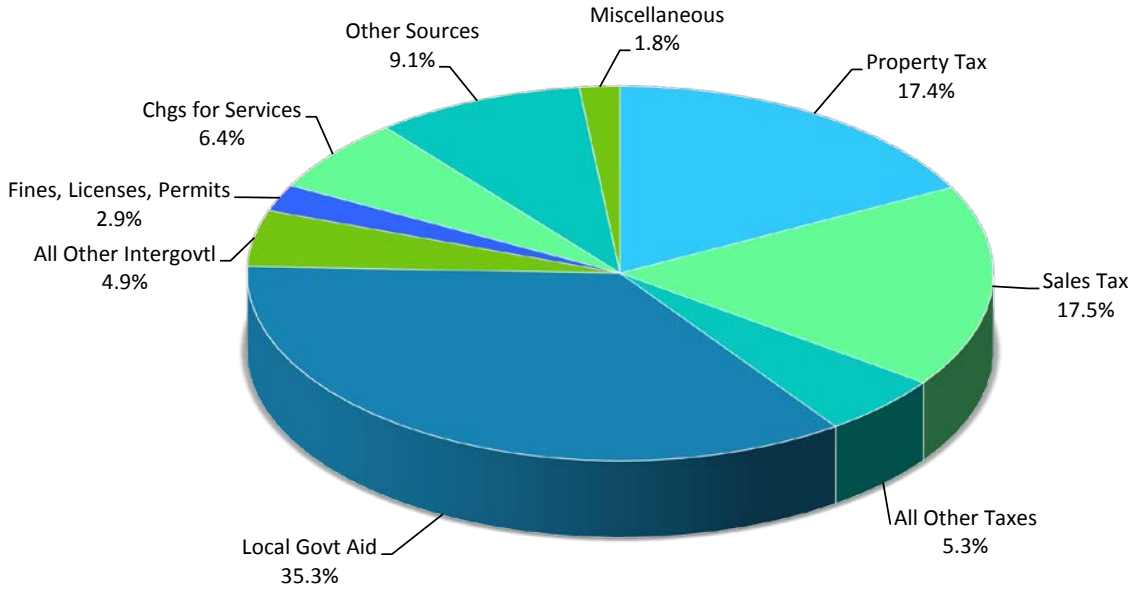
The General Fund provides general purpose government to the citizens of Duluth and accounts for all financial transactions not accounted for in another fund. This fund is used to finance activities such as general government, public safety, public works, libraries, recreation and business and economic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

	2014 Actual	2015 Actual	2016 Approved	2017 Proposed
REVENUES				
Property Tax				
General Operations Levy	12,595,326	12,864,500	13,978,900	14,298,200
Delinquent Property Taxes	336,323	150,000	150,000	150,000
City Sales Tax	13,208,184	13,160,000	14,175,000	14,500,000
All Other Taxes	2,663,455	2,236,000	2,189,400	4,395,400
Local Government Aid	29,030,643	29,203,600	29,264,100	29,299,700
All Other Intergovernmental	4,252,157	3,704,800	4,307,700	4,037,300
Licenses and Fines	2,235,969	2,116,000	1,988,900	1,922,700
Charges for Services	5,845,466	5,498,000	5,358,100	5,339,100
Earnings on Investments	110,051	-	-	-
Other Financing Sources	7,310,912	7,773,100	7,738,100	7,511,800
Miscellaneous	1,363,504	962,000	856,000	1,451,100
Total Revenues	78,951,990	77,668,000	80,006,200	82,905,300
EXPENDITURES				
Permanent Salaries	37,262,575	38,172,642	40,036,400	41,455,200
Premium Pay	1,946,987	1,778,470	1,507,800	1,499,100
Other Wages	554,011	533,596	634,800	659,800
Employee Benefits	15,664,616	16,183,747	16,252,300	17,257,700
Supplies	3,764,417	2,895,672	3,065,600	3,093,100
Other Services & Charges	8,927,813	8,771,440	10,091,400	9,908,500
Utilities	1,250,050	1,184,688	1,251,400	1,271,400
Retiree Insurance	6,985,951	6,906,459	6,900,000	7,452,000
Capital	348,667	497,131	266,500	308,500
Total Expenditures	76,705,087	76,923,845	80,006,200	82,905,300

GENERAL FUND PROPOSED REVENUES

Percent of Total by Major Category



Property Tax - Current & Delinquent	$	14,448,200
City Sales Tax	$	14,500,000
All Other Taxes	$	4,395,400
Local Government Aid	$	29,299,700
All Other Intergovernmental	$	4,037,300
Licenses and Fines	$	1,922,700
Charges for Services	$	5,339,100
Other Financing Sources	$	7,511,800
Miscellaneous	$	1,451,100
TOTAL 2017 REVENUES	$	82,905,300

This graph shows the major categories of revenues expressed as a percent of total General Fund revenues estimated for budget fiscal year 2017. 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 35.3% of all General Fund revenues. For this reason, Local Government Aid is monitored closely at the State Legislature.

City of Duluth Minnesota - 2017 Budget

General Fund Revenues		2014 Actual	2015 Approved	2016 Approved	2017 Proposed
CATEGORY 10 - TAXES					
4005	Current Property Tax	12,595,326	12,864,500	13,978,900	14,298,200
4010	Delinquent Property Tax	336,323	150,000	150,000	150,000
4015	Mobile Home Tax	35,703	58,700	58,700	58,700
4040	City Sales Tax	13,208,184	13,160,000	14,175,000	14,500,000
4050	Charitable Gambling Tax	57,940	55,000	60,000	60,000
4070	MN Power Franchise Fee	1,100,000	1,100,000	1,100,000	3,300,000
4071	Cable Franchise Fee	901,875	926,700	890,000	899,000
4072	No. MN Utility Franchise Fee	11,251	8,100	11,300	8,300
4080	Forfeit Tax Sale	14,027	19,400	19,400	19,400
4090	Other Taxes	542,659	68,100	50,000	50,000
TOTAL TAXES		28,803,287	28,410,500	30,493,300	33,343,600
CATEGORY 20 - LICENSES AND PERMITS					
4101	Liquor License	459,607	455,000	455,000	455,000
4102	Beer License	13,315	14,000	14,000	14,000
4105	Hotel License	9,259	9,000	9,000	9,000
4106	Garbage Collection	16,758	14,000	16,000	16,000
4107	Horse & Carriage	819	700	700	700
4108	Emergency Wrecker License	7,055	6,000	6,000	6,000
4109	Gas Station License	8,654	8,500	8,500	8,500
4111	Pawnbroker License	1,143	1,100	1,100	1,100
4112	Peddler's License	3,501	500	1,000	1,000
4113	Precious Metal Dealer	1,524	1,200	1,500	1,500
4114	Pet Shop License	851	1,700	600	600
4115	Dog & Cat Hospitals License	1,070	-	700	700
4116	Dog Kennels License	424	-	400	400
4117	Massage Parlor	13,589	8,000	12,000	12,000
4118	Cigarette License	13,113	13,000	13,000	13,000
4119	Motor Vehicle - Dealer	6,771	4,400	6,200	6,200
4119	Motor Vehicle - Rental	-	1,800	-	-
4120	Taxi Permit	16,475	17,000	11,000	11,000
4121	Coin Operating Device	10,250	10,000	9,000	9,000
4122	Pool & Bowling	1,200	600	1,000	1,000
4124	Tree Service Contractor	-	-	-	-
4150	Pet License	-	35,000	-	-
4151	Fill Permits	1,536	1,200	1,200	1,200
4152	Excavation Permits	19,040	20,000	20,000	20,000
4153	Multiple Dwell License-3 or more	776,051	250,000	785,000	633,800
4153	Multiple Dwell License-1 or 2 units	-	575,000	-	-
4154	Commercial Use/Occupancy	62,467	75,000	80,000	90,000
4155	Special Event Permit	3,633	3,000	3,000	3,000
4170	Misc. Perm. & Licenses	166,284	50,700	27,000	27,000

City of Duluth Minnesota - 2017 Budget

General Fund Revenues		2014 Actual	2015 Approved	2016 Approved	2017 Proposed
TOTAL LICENSE AND PERMITS		1,614,388	1,576,400	1,482,900	1,341,700
CATEGORY 30 - INTERGOVERNMENTAL					
4209	Misc. Federal Grants (Safer Grant)	234,640	-	-	-
4210	Pass-thru Federal Grants	63,230	-	-	-
4220	State of Minnesota	76,865	-	285,000	5,000
4221	Local Government Aid	29,030,643	29,203,600	29,264,100	29,299,700
4222	State Property Tax Aid	594	-	-	-
4225	Ski Trail Reimbursement	11,000	11,000	11,000	11,000
4226	Snowmobile Trail Grants	19,292	13,000	13,900	13,900
4227	Police Training Reimbursement	46,019	50,000	50,000	50,000
4230	PERA Aid	124,428	124,400	124,400	124,400
4232	State Insurance Premium	1,839,639	1,600,000	1,775,000	1,775,000
4240	Municipal State Aid - Maintenance	1,380,060	1,400,000	1,533,400	1,533,400
4260	St. Louis County	148,311	157,300	164,400	143,500
4261	ISD 709	239,774	220,200	225,200	243,400
4262	Housing & Redevelopment Authority	-	62,700	63,800	65,700
4270	Other Grants	2,000	-	-	-
4300	HRA in Lieu of Taxes	66,304	50,200	61,600	72,000
4300	Ordean Foundation	-	16,000	-	-
TOTAL INTERGOVERNMENTAL		33,282,800	32,908,400	33,571,800	33,337,000
CATEGORY 40 - CHARGES FOR SERVICES					
4301	Zoning Appeals Fees	-	600	600	600
4303	Use Permit - Flood & Wetlands	2,808	1,000	1,000	1,000
4306	Building Appeals Fees	-	-	-	-
4307	Planning/Zoning Fees	126,885	75,000	80,000	80,000
4310	Assessment Cost Services	44,639	28,400	24,600	17,000
4311	Assessment Certification Fee	21,364	25,000	30,000	8,000
4313	Assessment Handling Fee	8,704	-	-	-
4315	Stormwater Administrative Service	150,700	150,700	150,700	154,500
4315	Sewer Administrative Service	306,900	306,900	306,900	232,800
4315	Steam Administrative Service	49,500	49,500	49,500	44,100
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	79,968	87,200	87,200	69,000
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	771,300
4315	Fleet Administrative Service	108,200	108,200	108,200	136,800
4315	Golf Administrative Service	66,800	66,800	66,800	34,000
4315	Group Health Admin Service	255,000	255,000	255,000	255,000
4315	Self Insurance Admin Service	283,200	283,200	283,200	426,000
4315	Spirit Mt. Administrative Service	37,700	37,700	37,700	37,700
4315	Parking Administrative Service	23,300	23,300	23,300	127,400

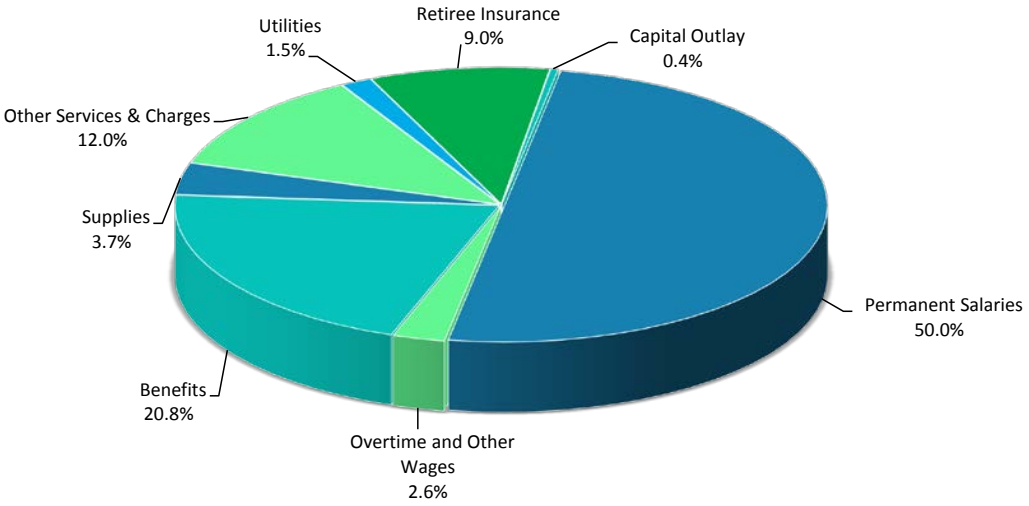
General Fund Revenues		2014 Actual	2015 Approved	2016 Approved	2017 Proposed
4315	Street Lighting System Utility	59,000	59,000	59,000	56,100
Category 40 - Charges for Services continued					
4319	Attorney Fees	3,500	10,000	4,000	4,000
4320	MIS Services	1,531	5,200	4,600	4,600
4322	Animal Shelter Fees	18,633	20,000	20,000	20,000
4323	Garnishment Fees	180	-	-	-
4324	Miscellaneous Services	-	-	-	-
4325	Radio Services	6,500	-	-	-
4326	Criminal History Checks	419	2,000	2,000	500
4328	Pawnbroker Transaction Charge	63,992	75,000	65,000	65,000
4329	False Alarm Fees & Penalties	20,798	17,000	19,600	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	-
4351	Building Inspection Fees	1,749,387	1,503,800	1,626,400	1,597,800
4352	Plumbing Inspection Fees	189,127	185,400	200,500	196,500
4353	Electric Inspection Fees	218,073	195,700	211,600	207,400
4354	HVAC-R Inspection Fees	214,269	154,500	167,100	163,800
4355	Signs Inspection Fees	27,342	10,800	11,700	11,400
4356	House Moving Inspection Fees	22,847	10,000	10,000	9,800
4357	Mobile Home Inspection Fees	448	2,100	2,100	2,100
4359	CAF Administrative Fee	11,167	15,500	16,800	16,500
4360	Vacant Building Fee	4,500	5,000	7,500	-
4361	RZP Registration Fee	15,718	14,400	14,400	14,100
4370	Engineering Services	300,268	358,000	55,000	75,000
TOTAL CHARGES FOR SERVICES		5,845,466	5,498,000	5,358,100	5,339,100
CATEGORY 50 - FINES AND FORFEITS					
4470	License Penalties	5,933	8,000	2,000	2,000
4471	Library Fines	75,855	75,000	75,000	75,000
4472	Administrative Fines	22,561	54,600	19,000	74,000
4473	Court Fines	438,164	402,000	410,000	430,000
4374	Police Felony Forfeitures	79,067	-	-	-
TOTAL FINES AND FORFEITS		621,581	539,600	506,000	581,000
CATEGORY 60 - SPECIAL ASSESSMENTS					
4500	Assessments	438,450	80,000	411,600	405,600
4500	Assessments - Service Charge	-	300,000	-	-
4501	Assessments - Penalty & Interest	38,932	22,700	28,600	20,800
TOTAL SPECIAL ASSESSMENTS		477,381	402,700	440,200	426,400

City of Duluth Minnesota - 2017 Budget

General Fund Revenues		2014 Actual	2015 Approved	2016 Approved	2017 Proposed
CATEGORY 70 - MISCELLANEOUS					
4601	Earnings on Investments	110,051	-	-	-
4602	Interest on Temporary Loans	77,369	50,000	-	33,000
Category 70 - Miscellaneous continued					
4620	Telecommunications Space Rental	10,208	-	-	-
4622	Rent of Buildings	115,592	115,700	76,600	116,500
4623	Rent of Land	9,032	6,300	6,300	6,300
4624	Rent of Equipment	-	300	-	-
4627	Concessions & Commissions	9,557	9,000	9,000	10,000
4631	Media Sales	31,353	31,000	31,900	23,800
4635	Auction Proceeds	11,129	-	-	-
4636	Sale of Materials	9,109	6,000	6,000	6,000
4639	Sale of Equipment	87,238	70,000	70,000	40,000
4640	Sale of Land	104,274	57,600	55,000	-
4644	Miscellaneous Sales	146,394	111,200	64,800	100,100
4650	Salary Reimbursement	29,547	20,000	20,000	20,000
4651	Reimburse Extra Duty Employment	(5,858)	-	-	-
4654	Other Reimbursements	238,651	80,700	74,700	517,500
4660	Gifts & Donations	4,240	-	-	-
4680	Damages Recovered	231	-	-	-
4700	Other Sources	6,459	-	-	-
4701	2% Retention Surtax	1,596	1,500	1,500	1,500
4702	Fond du Luth Proceeds	-	-	-	150,000
TOTAL MISCELLANEOUS		996,174	559,300	415,800	1,024,700
CATEGORY 80 - OTHER FINANCING SOURCES					
4730	Transfer from Tourism Tax Fund	824,134	827,900	895,000	885,000
4730	Transfer from Tourism Tax - Park/Trail Maint	-	-	200,000	200,000
4730	Transfer from Special Revenue Funds	393,569	57,700	71,900	246,500
4730	Transfer from Comm Invest Fund	325,218	110,000	400,000	400,000
4730	Transfer from Police Grant Funds	667,385	527,500	740,900	774,400
4730	Transfer from Public Utility Funds	809,154	962,200	1,092,400	1,180,000
4730	Transfer from Parking Fund	1,326,700	1,326,700	1,326,700	1,326,700
4730	Transfer from Permanent Improvement	-	30,000	-	-
4731	Gas Utility in Lieu of Taxes	2,832,296	3,778,400	2,876,000	2,357,800
4732	Steam Utility in Lieu of Taxes	132,456	152,700	135,200	141,400
TOTAL OTHER FINANCING SOURCES		7,310,912	7,773,100	7,738,100	7,511,800
	GENERAL FUND TOTAL	78,951,989	77,668,000	80,006,200	82,905,300

GENERAL FUND PROPOSED EXPENSES

Percent of Total by Major Category



Permanent Salaries	$	41,455,200
Overtime and Other Wages	$	2,158,900
Benefits	$	17,257,700
Supplies	$	3,093,100
Other Services & Charges	$	9,908,500
Utilities	$	1,271,400
Retiree Insurance	$	7,452,000
Capital Outlay	$	308,500
TOTAL 2017 EXPENDITURES	$	82,905,300

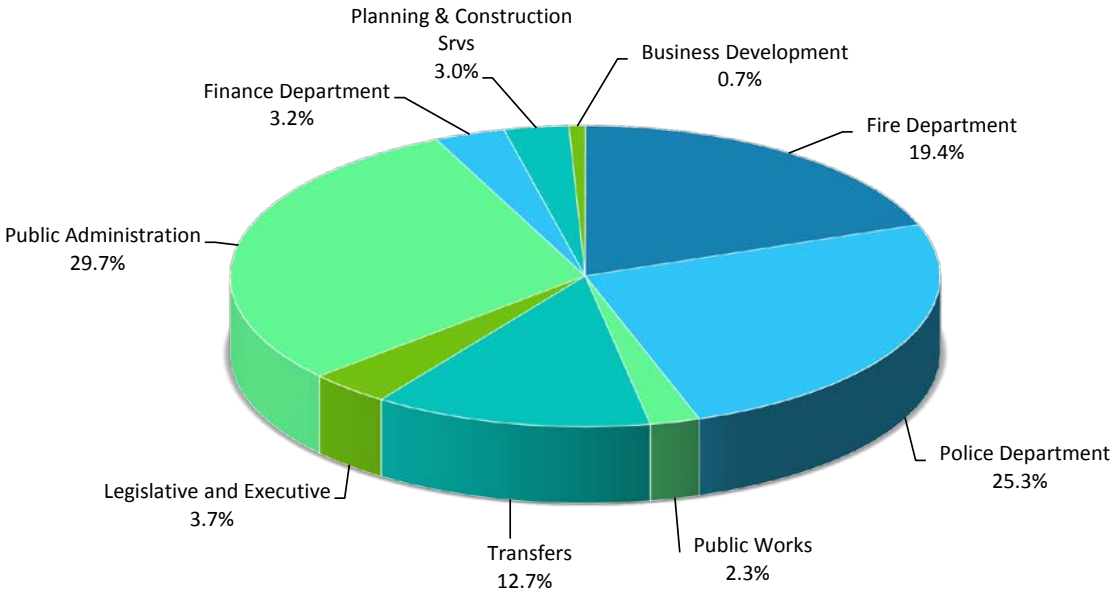
This graph shows the General Fund budget by expense category. The largest single category of expense is Permanent Salaries at 50.0% of all expenses. When the cost of benefits, overtime, and other wages is added, the total is 73.4% of all budgeted expenses. Other Services and Charges comprises 12.0% of the total; followed by Retiree Insurance at 9%; Supplies at 3.7%; Utilities at 1.5%; and Capital Outlay in the General Fund at .4%.

General Fund - 2017 Proposed Expense Budget

General Fund Expenses	Permanent Salaries	Overtime	Other Wages	Benefits	Other Expense	Capital Outlay	TOTAL
LEGISLATIVE AND EXECUTIVE							
City Council			90,000	6,900	82,200		179,100
Mayor's Office	304,500			119,700	14,600		438,800
Chief Administrative Officer	211,800			98,500	10,600		320,900
Attorney's Office	1,535,500		30,000	527,100	39,100	2,000	2,133,700
DEPARTMENT TOTAL	2,051,800	0	120,000	752,200	146,500	2,000	3,072,500
PUBLIC ADMINISTRATION							
Human Resources	748,900		10,000	305,800	81,500		1,146,200
Information Technology	1,535,700	10,000	10,000	587,400	896,200		3,039,300
City Clerk	495,900	1,000	75,000	242,000	84,500		898,400
Maintenance Operations	3,958,800	167,000	185,200	1,736,400	4,629,800		10,677,200
Library Services	2,598,700	800	101,800	1,070,400	369,000	306,500	4,447,200
Facilities Management	1,492,800	25,000	10,000	713,900	2,153,200		4,394,900
DEPARTMENT TOTAL	10,830,800	203,800	392,000	4,655,900	8,214,200	306,500	24,603,200
FINANCE							
Budget Office	279,700	0	0	95,900	7,100		382,700
Auditor's Office	675,100	14,000	0	284,300	333,300		1,306,700
Purchasing	131,100	0	0	62,900	5,700		199,700
Treasurer's Office	530,900	0	0	228,000	14,000		772,900
DEPARTMENT TOTAL	1,616,800	14,000	0	671,100	360,100	0	2,662,000
PLANNING & CONST. SRVS.							
Physical Planning	501,400	0	0	185,600	58,400		745,400
Const. Srvs & Inspection	1,079,100	9,000	0	464,500	150,800	0	1,703,400
DEPARTMENT TOTAL	1,580,500	9,000	0	650,100	209,200	0	2,448,800
BUSINESS DEVELOPMENT	439,600	0	0	152,000	23,300	0	614,900
FIRE DEPARTMENT							
Fire Administration	316,300	0	0	117,800	59,000	0	493,100
Fire Operations	9,392,700	630,000	0	3,961,000	601,900	0	14,585,600
Life Safety	689,200	11,300	0	290,800	54,700	0	1,046,000
DEPARTMENT TOTAL	10,398,200	641,300	0	4,369,600	715,600	0	16,124,700
POLICE DEPARTMENT							
Police Admin, Investigation, Patrol	13,350,300	575,000	122,700	5,494,000	1,459,700		21,001,700
DEPARTMENT TOTAL	13,350,300	575,000	122,700	5,494,000	1,459,700	0	21,001,700
PUBLIC WORKS							
Director's Office	42,700	0	0	10,700	800		54,200
Transportation Engineering	1,144,500	56,000	25,100	452,100	150,000		1,827,700
DEPARTMENT TOTAL	1,187,200	56,000	25,100	462,800	150,800	0	1,881,900
TRANSFERS	0	0	0	50,000	10,445,600		10,495,600
DEPARTMENT TOTAL	0	0	0	50,000	10,445,600	0	10,495,600
2016 Proposed General Fund	**41,455,200**	**1,499,100**	**659,800**	**17,257,700**	**21,725,000**	**308,500**	**82,905,300**

GENERAL FUND PROPOSED EXPENSES

Percent of Total by Department



Legislative and Executive	$	3,072,500
Public Administration	$	24,603,200
Finance Department	$	2,662,000
Planning & Construction Srvs	$	2,448,800
Business Development	$	614,900
Fire Department	$	16,124,700
Police Department	$	21,001,700
Public Works	$	1,881,900
Transfers	$	10,495,600
TOTAL 2017 EXPENDITURES	$	82,905,300

This graph shows the General Fund Departmental budgets as a percent of the total General Fund expenditures for budget fiscal year 2017. The largest category of expense is public safety with the Police and Fire Departments comprising 44.7% of the total; followed by the Public Administration Department which includes Maintenance Operations, City Clerk, Library, Human Resources, and Information Technology at 29.7%. The Transfers Department comprises 12.7% of the total. The remaining five departments totaled together are 12.9%, with no department exceeding 4%.

General Fund Expense Detail

City Council - 110-110-1101

		2014 Actual	2015 Actual	2016 Budget	2017 Proposed
PERSONAL SERVICES					
5103	Other Wages	89,964	89,964	90,000	90,000
	TOTAL	89,964	89,964	90,000	90,000
EMPLOYEE BENEFITS					
5121	PERA Retirement	541	500	700	-
5122	FICA - Social Security	4,906	4,958	5,000	5,600
5123	FICA - Medicare	1,304	1,304	1,300	1,300
	TOTAL	6,752	6,762	7,000	6,900
OTHER EXPENDITURES					
5200	Office Supplies	-	471	1,000	1,000
5201	Computer Supplies/Software	-	368	1,000	1,000
5202	Audiovisual & Photography	-	-	500	500
5219	Other Miscellaneous Supplies	-	303	300	300
5319	Other Professional Services	8,168	18,368	10,000	10,000
5331	Travel/Training	1,407	989	12,000	12,000
5355	Printing & Copying	54	11	2,000	2,000
5356	Copier, Printer Lease & Supplies		17	-	-
5404	Equipment/Machinery Repair & Mtc	2,850	4,086	3,700	3,700
5414	Software Licenses & Mtce Agreement	-	11,116	40,500	40,500
5433	Dues & Subscription	608	742	1,000	1,000
5441	Other Services & Charges	4,224	10,904	8,000	8,000
5443	Board & Meeting Expenses	6,053	5,387	2,200	2,200
	TOTAL	23,363	52,762	82,200	82,200
DIVISION TOTAL		120,079	149,489	179,200	179,100

General Fund Expense Detail		2014 Actual	2015 Actual	2016 Budget	2017 Proposed
Mayor's Office - 110-110-1102					
PERSONAL SERVICES					
5100	Permanent Salaries	264,197	255,128	308,200	304,500
5101	Premium Pay	69	65	-	-
5103	Other Wages	5,669	7,134	-	-
	TOTAL	269,934	262,326	308,200	304,500
EMPLOYEE BENEFITS					
5121	PERA Retirement	16,782	16,226	22,500	21,900
5122	FICA - Social Security	16,850	15,756	19,100	18,900
5123	FICA - Medicare	3,941	3,685	4,500	4,400
5125	Dental Insurance	572	1,457	1,500	1,500
5126	Life Insurance	660	705	700	700
5127	Health Care Savings Plan (HCSP)	5,557	20,263	3,000	3,500
5130	Cafeteria Plan Benefits	38,561	57,359	63,700	68,800
5133	Health or Fitness Program	3,309	-	-	-
	TOTAL	86,232	115,450	115,000	119,700
OTHER EXPENDITURES					
5200	Office Supplies	496	847	1,000	1,000
5219	Other Miscellaneous Supplies	171	8	500	500
5241	Small Equip-Office/Operating	2,267	143	200	200
5320	Data Services	-	500	-	-
5321	Phone Service Cellular Phone	1,948	1,411	-	-
5322	Postage	-	-	100	100
5331	Travel/Training	10,323	6,988	3,000	3,000
5355	Printing & Copying	29	29	2,000	2,000
5356	Copier, Printer Lease & Supplies	70	88	-	-
5433	Dues & Subscription	1,737	403	300	300
5441	Other Services & Charges	265	-	1,500	1,500
5443	Board & Meeting Expenses	2,180	1,913	1,000	1,000
5444	Mayor's Contingent Account	1,434	2,117	5,000	5,000
	TOTAL	20,921	14,447	14,600	14,600
DIVISION TOTAL		377,088	392,224	437,800	438,800

General Fund Expense Detail

Chief Administrative Officer - 110-110-1103

		2014 Actual	2015 Actual	2016 Budget	2017 Proposed
PERSONAL SERVICES					
5100	Permanent Salaries	191,202	189,941	200,800	211,800
5101	Premium Pay	1,042	1,301	-	-
5103	Other Wages	-	-	-	-
	TOTAL	192,244	191,242	200,800	211,800
EMPLOYEE BENEFITS					
5121	PERA Retirement	14,573	14,302	14,800	15,900
5122	FICA - Social Security	10,823	10,880	12,500	13,100
5123	FICA - Medicare	2,688	2,717	2,900	3,100
5125	Dental Insurance	390	868	900	900
5126	Life Insurance	450	420	500	500
5127	Health Care Savings Plan (HCSP)	13,299	20,502	2,000	14,900
5130	Cafeteria Plan Benefits	37,608	44,988	35,900	50,100
5133	Health or Fitness Program	521	-	-	-
	TOTAL	80,352	94,677	69,500	98,500
OTHER EXPENDITURES					
5200	Office Supplies	1,152	619	1,000	1,000
5201	Computer Supplies/Software	-	-	500	500
5219	Other Miscellaneous Supplies	-	-	500	500
5321	Phone Service Cellular Phone	1,200	825	-	-
5331	Travel/Training	1,019	2,826	2,000	2,000
5356	Copier, Printer Lease & Supplies	92	225	-	-
5404	Equipment/Machinery Repair & Mtc	-	-	300	300
5418	Vehicle/Equip Lease (Long-term)	-	-	300	300
5433	Dues & Subscription	1,600	3,635	500	500
5435	Books & Pamphlets	-	-	500	500
5441	Other Services & Charges	126	109	4,000	4,000
5443	Board & Meeting Expenses	734	230	1,000	1,000
	TOTAL	5,922	8,468	10,600	10,600
DIVISION TOTAL		278,518	294,387	280,900	320,900

General Fund Expense Detail		2014 Actual	2015 Actual	2016 Budget	2017 Proposed
City Attorney's Office - 110-110-1104					
PERSONAL SERVICES					
5100	Permanent Salaries	1,412,149	1,464,376	1,572,000	1,535,500
5101	Premium Pay	55	543	-	-
5103	Other Wages	17,249	55,202	30,000	30,000
	TOTAL	1,429,453	1,520,121	1,602,000	1,565,500
EMPLOYEE BENEFITS					
5121	PERA Retirement	100,867	109,219	118,600	122,900
5122	FICA - Social Security	85,454	90,492	99,300	103,300
5123	FICA - Medicare	20,299	21,530	23,200	24,200
5125	Dental Insurance	2,451	6,005	6,300	6,300
5126	Life Insurance	2,731	2,781	3,100	3,100
5127	Health Care Savings Plan (HCSP)	40,749	63,856	15,500	29,000
5130	Cafeteria Plan Benefits	203,132	186,017	241,700	238,300
5133	Health or Fitness Program	243	1,000	-	-
	TOTAL	455,926	480,898	507,700	527,100
OTHER EXPENDITURES					
5200	Office Supplies	3,337	3,789	3,300	3,300
5241	Small Equip-Office/Operating	752	-	-	-
5304	Legal Services	134	98	2,000	2,000
5321	Phone Service Cellular Phone	1,740	1,800	2,200	2,200
5331	Travel/Training	10,037	9,533	6,000	6,000
5335	Local Mileage Reimbursement	1,207	905	1,000	1,000
5355	Printing & Copying	29	22	-	-
5356	Copier, Printer Lease & Supplies	1,325	1,420	1,200	1,200
5414	Software Licenses and Maintenance	-	-	1,400	1,400
5433	Dues & Subscription	14,099	15,292	15,000	15,000
5441	Other Services & Charges	60	568	7,000	7,000
	TOTAL	32,720	33,428	39,100	39,100
CAPITAL OUTLAY					
5590	Library Materials	1,272	1,835	2,000	2,000
	TOTAL	1,272	1,835	2,000	2,000
DIVISION TOTAL		1,919,372	2,036,283	2,150,800	2,133,700

General Fund Expense Detail

Human Resources - 110-121-1106

		2014 Actual	2015 Actual	2016 Budget	2017 Proposed
PERSONAL SERVICES					
5100	Permanent Salaries	700,291	664,469	759,500	748,900
5101	Premium Pay	4,714	3,473	-	-
5103	Other Wages	4,294	153	10,000	10,000
	TOTAL	709,299	668,095	769,500	758,900
EMPLOYEE BENEFITS					
5121	PERA Retirement	44,723	43,365	50,500	55,300
5122	FICA - Social Security	42,615	40,335	47,700	47,100
5123	FICA - Medicare	9,966	9,433	11,200	11,000
5125	Dental Insurance	1,742	3,751	4,400	4,100
5126	Life Insurance	2,010	1,905	2,100	2,000
5127	Health Care Savings Plan (HCSP)	20,267	20,781	43,700	8,400
5130	Cafeteria Plan Benefits	157,294	141,801	170,500	174,900
5133	Health or Fitness Program	930	3,207	3,000	3,000
	TOTAL	279,546	264,579	333,100	305,800
OTHER EXPENDITURES					
5200	Office Supplies	2,311	5,939	3,000	3,500
5201	Computer Supplies/Software	1,236	1,632	2,000	1,000
5219	Other Miscellaneous Supplies	967	258	1,500	1,500
5319	Other Professional Services	8,397	14,118	13,000	13,000
5321	Phone Service	600	437	1,000	1,500
5331	Travel/Training	8,921	11,338	15,000	15,000
5355	Printing & Copying	6,826	2,503	11,000	11,000
5356	Copier, Printer Lease & Supplies	9,689	6,177	10,000	10,000
5404	Equipment/Machinery Repair & Mtc	-	150	1,000	1,000
5414	Software Licenses & Mtce Agreement	-	14,841	15,000	15,000
5433	Dues & Subscription	2,343	1,393	3,000	3,000
5435	Books & Pamphlets	-	625	1,000	1,000
5441	Other Services & Charges	4,563	4,562	5,000	5,000
5446	Tuition Reimbursement	-	-	-	-
	TOTAL	45,852	63,972	81,500	81,500
DIVISION TOTAL		1,034,698	996,646	1,184,100	1,146,200

General Fund Expense Detail

Information Technology - 110-121-1107

		2014 Actual	2015 Actual	2016 Budget	2017 Proposed
PERSONAL SERVICES					
5100	Permanent Salaries	1,259,326	1,232,897	1,449,800	1,535,700
5101	Premium Pay	8,679	9,657	20,000	10,000
5103	Other Wages	434	1,000	-	10,000
	TOTAL	1,268,440	1,243,554	1,469,800	1,555,700
EMPLOYEE BENEFITS					
5121	PERA Retirement	86,764	90,728	103,000	114,200
5122	FICA - Social Security	76,873	74,845	91,100	96,500
5123	FICA - Medicare	17,979	17,504	21,300	22,600
5125	Dental Insurance	2,898	6,665	7,600	7,700
5126	Life Insurance	3,330	3,225	3,700	3,700
5127	Health Care Savings Plan (HCSP)	15,905	15,582	37,900	21,200
5130	Cafeteria Plan Benefits	245,854	249,971	309,300	321,500
	TOTAL	449,602	458,521	573,900	587,400
OTHER EXPENDITURES					
5200	Office Supplies	1,446	1,507	2,500	2,500
5201	Computer Supplies/Software	341,986	23,153	26,500	26,500
5203	Paper/Stationery/Forms	96	-	-	-
5212	Motor Fuels	-	157	-	500
5241	Small Equip-Office/Operating	3,841	913	2,500	2,500
5309	MIS Services	1,531	2,856	10,000	10,000
5319	Other Professional Services	26,287	42,302	64,000	75,500
5320	Data Services	176,758	120,529	165,000	171,500
5321	Phone Service	4,996	4,205	6,000	6,000
5331	Travel/Training	20,549	11,040	25,000	25,000
5335	Local Mileage Reimbursement	908	806	1,500	500
5355	Printing & Copying	3,089	4,114	4,000	7,000
5356	Copier, Printer Lease & Supplies	82	797	-	-
5404	Equipment/Machinery Repair & Mtc	91,408	145,257	221,000	190,000
5409	Fleet Service Charges	-	767	3,000	6,000
5414	Software Licenses & Mtce Agreement	91	332,850	354,200	359,700
5433	Dues & Subscription	7,255	10,505	11,000	13,000
	TOTAL	680,322	701,757	896,200	896,200
DIVISION TOTAL		2,398,364	2,403,831	2,939,900	3,039,300

General Fund Expense Detail

City Clerk - 110-121-1211

		2014 Actual	2015 Actual	2016 Budget	2017 Proposed
PERSONAL SERVICES					
5100	Permanent Salaries	479,378	426,664	463,400	495,900
5101	Premium Pay	1,337	918	1,000	1,000
5103	Other Wages	77,687	75,766	75,000	75,000
	TOTAL	558,401	503,348	539,400	571,900
EMPLOYEE BENEFITS					
5121	PERA Retirement	34,261	29,485	34,800	37,200
5122	FICA - Social Security	30,687	27,468	33,100	35,100
5123	FICA - Medicare	7,177	6,424	7,700	8,200
5125	Dental Insurance	1,163	2,240	2,600	2,600
5126	Life Insurance	1,364	1,088	1,300	1,300
5127	Health Care Savings Plan (HCSP)	7,817	7,171	4,500	17,300
5130	Cafeteria Plan Benefits	105,478	110,313	129,900	140,300
5133	Health or Fitness Program	291	-	-	-
	TOTAL	188,236	184,189	213,900	242,000
OTHER EXPENDITURES					
5200	Office Supplies	2,746	2,466	1,100	1,100
5201	Computer Supplies/Software	20	73	500	500
5219	Other Miscellaneous Supplies	818	561	1,000	1,000
5321	Phone Service Cellular Phone	662	696	600	600
5331	Travel/Training	2,984	59	6,000	6,000
5335	Local Mileage Reimbursement	1,177	847	1,000	1,000
5355	Printing & Copying	15,566	36,127	15,000	45,000
5356	Copier, Printer Lease & Supplies	44	704	-	-
5404	Equipment/Machinery Repair & Mtc	5,220	6,510	13,000	13,000
5412	Building Rental	900	900	1,000	1,000
5414	Software Licenses & Mtce Agreement	1,260	8,901	10,000	10,000
5433	Dues & Subscription	703	520	400	400
5441	Other Services & Charges	3,164	8,383	4,900	4,900
	TOTAL	35,264	66,747	54,500	84,500
DIVISION TOTAL		781,902	754,284	807,800	898,400

General Fund Expense Detail

Maintenance Operations - 110-121-1217

		2014 Actual	2015 Actual	2016 Budget	2017 Proposed
PERSONAL SERVICES					
5100	Permanent Salaries	3,532,906	3,559,117	3,764,700	3,958,800
5101	Premium Pay	284,991	142,919	167,000	167,000
5103	Other Wages	163,445	55,665	175,200	185,200
	TOTAL	3,981,342	3,757,701	4,106,900	4,311,000
EMPLOYEE BENEFITS					
5121	PERA Retirement	266,770	275,790	287,500	300,600
5122	FICA - Social Security	243,312	228,943	255,500	267,200
5123	FICA - Medicare	56,903	53,543	59,700	62,400
5125	Dental Insurance	10,610	25,176	25,900	25,700
5126	Life Insurance	12,221	12,170	12,500	12,400
5127	Health Care Savings Plan (HCSP)	69,354	77,830	47,300	90,600
5130	Cafeteria Plan Benefits	950,235	946,373	979,800	977,500
	TOTAL	1,609,405	1,619,824	1,668,200	1,736,400
OTHER EXPENDITURES					
5200	Office Supplies	2,855	4,055	3,500	3,500
5201	Computer Supplies/Software	4,595	2,875	2,700	2,700
5202	Audiovisual & Photography	393	-	500	500
5205	Safety & Training Materials	13,954	8,547	9,300	13,300
5210	Plant/Operating Supplies	6,323	5,794	1,500	5,000
5211	Cleaning/Janitorial Supplies	33,260	23,897	35,000	35,000
5212	Motor Fuels	554,365	251,748	427,600	422,800
5218	Uniforms	16,546	15,141	19,300	19,000
5219	Other Miscellaneous Supplies	23,798	38,583	22,100	23,400
5220	Repair & Maintenance Supplies	8,449	11,473	30,000	30,000
5222	Blacktop	310,206	526,726	194,700	194,700
5223	Salt & Sand	1,023,258	799,635	914,700	896,700
5224	Gravel & Other Mtce Materials	193,172	92,561	123,700	123,700
5225	Park/Landscape Materials	39,951	6,681	50,000	32,000
5226	Sign & Signal Materials	69,579	89,041	74,100	54,400
5228	Painting Supplies	4,468	3,421	3,000	85,000
5240	Small Tools	7,625	16,278	8,400	8,400
5241	Small Equip-Office/Operating	5,929	11,131	7,000	7,000
5305	Medical Svcs/Testing Fees	-	-	500	500
5310	Contract Services	42,137	62,788	232,000	212,000
5320	Data Services	3,007	2,376	2,900	2,900
5321	Phone Service	3,963	3,800	4,200	4,200
5331	Travel/Training	9,116	8,809	21,500	21,500
5335	Local Mileage Reimbursement	25,870	25,477	29,000	29,000
5355	Printing & Copying	-	-	-	-

General Fund Expense Detail

Maintenance Operations - 110-121-1217 continued

		2014 Actual	2015 Actual	2016 Budget	2017 Proposed
5356	Copier, Printer Lease & Supplies	5,547	2,764	1,500	1,500
5384	Refuse Disposal	46,588	59,520	38,500	38,500
5404	Equipment/Machinery Repair & Mtc	4,407	358	3,000	3,000
5409	Fleet Services Charges	1,590,939	1,436,233	1,569,800	1,569,800
5412	Building Rental	217,040	241,227	250,000	210,000
5414	Software Licenses & Mtce Agreement	536	55,698	56,400	56,400
5415	Vehicle/Equip Rent (Short-term)	37,716	64,368	51,500	51,500
5418	Vehicle/Equip Lease (Long-term)	405,577	346,258	352,000	352,000
5419	Other Rentals	47,814	48,490	53,100	53,100
5433	Dues & Subscription	965	-	1,000	1,000
5435	Books & Pamphlets	-	155	-	-
5438	Licenses	245	321	700	700
5441	Other Services & Charges	76,798	27,414	36,200	36,200
5454	Contract Tree Services	29,295	32,470	28,900	28,900
	TOTAL	4,866,284	4,326,110	4,659,800	4,629,800
CAPITAL OUTLAY					
5580	Capital Equipment	31,263	-	-	-
	TOTAL	31,263	-	-	-
DIVISION TOTAL		10,488,295	9,703,636	10,434,900	10,677,200

General Fund Expense Detail

Library Services - 110-121-1218

		2014 Actual	2015 Actual	2016 Budget	2017 Proposed
PERSONAL SERVICES					
5100	Permanent Salaries	2,516,954	2,474,783	2,574,600	2,598,700
5101	Premium Pay	1,079	510	800	800
5103	Other Wages	83,980	107,363	96,800	101,800
	TOTAL	2,602,013	2,582,657	2,672,200	2,701,300
EMPLOYEE BENEFITS					
5121	PERA Retirement	176,723	181,802	190,700	192,700
5122	FICA - Social Security	160,101	157,794	165,700	167,500
5123	FICA - Medicare	37,443	36,904	38,700	39,200
5125	Dental Insurance	7,410	16,957	17,300	17,200
5126	Life Insurance	8,640	8,213	8,400	8,300
5127	Health Care Savings Plan (HCSP)	46,619	25,273	23,700	100,000
5130	Cafeteria Plan Benefits	516,232	484,674	491,800	545,500
	TOTAL	953,168	911,616	936,300	1,070,400
OTHER EXPENDITURES					
5200	Office Supplies	7,319	7,315	7,000	6,500
5201	Computer Supplies/Software	537	430	500	500
5211	Cleaning/Janitorial Supplies	5,939	-	-	-
5212	Motor Fuels	1,748	781	1,300	1,300
5219	Other Miscellaneous Supplies	15,152	14,676	18,000	18,000
5220	Repair & Maintenance Supplies	5,330	1,917	3,000	3,000
5241	Small Equip-Office/Operating	1,172	2,140	1,300	1,300
5319	Other Professional Services	10,616	15,277	9,200	9,200
5321	Phone Service	528	-	-	-
5322	Postage	6,878	6,371	5,000	5,800
5331	Travel/Training	-	-	-	2,000
5355	Printing & Copying	1,200	1,220	300	300
5356	Copier, Printer Lease & Supplies	2,092	1,440	-	-
5384	Refuse Disposal	3,548	4,215	4,000	4,000
5404	Equipment/Machinery Repair & Mtc	40,161	5,286	4,200	3,200
5409	Fleet Services Charges	11,047	1,635	5,800	3,800
5412	Building Rental	142,840	145,000	190,000	195,000
5413	Library Materials/Svcs Rental	68,290	66,507	68,000	68,000
5414	Software Licenses & Mtce Agreement	3,181	41,861	47,000	44,000
5433	Dues & Subscription	100	100	100	100
5441	Other Services & Charges	5,574	3,488	3,500	3,000
	TOTAL	333,250	319,660	368,200	369,000
CAPITAL OUTLAY					
5590	Library Materials	306,502	306,502	264,500	306,500
	TOTAL	306,502	306,502	264,500	306,500
DIVISION TOTAL		4,194,933	4,120,435	4,241,200	4,447,200

General Fund Expense Detail

Facilities Manaagement - 110-121-1222

		2014 Actual	2015 Actual	2016 Budget	2017 Proposed
PERSONAL SERVICES					
5100	Permanent Salaries	1,108,774	1,371,385	1,419,600	1,492,800
5101	Premium Pay	24,702	29,972	25,000	25,000
5103	Other Wages	4,032	5,458	10,000	10,000
	TOTAL	1,137,509	1,406,815	1,454,600	1,527,800
EMPLOYEE BENEFITS					
5121	PERA Retirement	78,499	98,646	105,100	111,700
5122	FICA - Social Security	70,090	85,245	90,400	95,000
5123	FICA - Medicare	16,392	19,937	21,100	22,200
5125	Dental Insurance	3,182	9,106	9,400	10,000
5126	Life Insurance	3,678	4,468	4,600	4,800
5127	Health Care Savings Plan (HCSP)	38,171	28,179	31,400	37,300
5130	Cafeteria Plan Benefits	249,392	322,541	318,900	432,900
5133	Health or Fitness Program	-	775	-	-
	TOTAL	459,404	568,897	580,900	713,900
OTHER EXPENDITURES					
5200	Office Supplies	2,896	4,178	4,000	4,000
5201	Computer Supplies/Software	2,159	3,789	2,000	2,000
5205	Safety & Training Materials	6,528	2,153	7,500	7,500
5210	Plant/Operating Supplies	280	1,048	8,000	8,000
5211	Cleaning/Janitorial Supplies	25,885	28,690	37,500	37,500
5212	Motor Fuels	16,074	10,340	12,300	12,300
5215	Shop Materials	5,623	1,948	25,000	-
5218	Uniforms	5,772	7,325	5,000	6,000
5219	Other Miscellaneous Supplies	7,660	12,896	20,000	20,000
5220	Repair & Maintenance Supplies	193,321	214,147	220,700	245,700
5228	Painting Supplies	2,403	9,717	5,300	5,300
5240	Small Tools	7,705	7,256	12,000	12,000
5241	Small Equip-Office/Operating	5,619	7,345	15,000	15,000
5310	Contract Services	38,462	81,500	75,000	75,000
5319	Other Professional Services	21,663	24,054	16,500	16,500
5321	Phone Service	104,419	96,473	112,000	102,000
5331	Travel/Training	7,530	5,281	15,000	10,000

General Fund Expense Detail

Facilities Management - 110-121-1222 continued

		2014 Actual	2015 Actual	2016 Budget	2017 Proposed
5335	Local Mileage Reimbursement	5,327	5,789	5,000	5,000
5355	Printing & Copying	528	426	1,000	1,000
5356	Copier, Printer Lease & Supplies	784	827	2,000	2,000
5381	Electricity	535,778	533,796	558,400	588,400
5382	Water, Gas & Sewer	525,329	475,116	485,000	490,000
5384	Refuse Disposal	18,562	20,550	22,000	22,000
5385	Oil	12,378	4,579	8,000	8,000
5386	Steam	176,565	171,198	200,000	185,000
5399	Skywalk Expenses	24,343	20,103	30,000	30,000
5401	Bldg/Structure Repair & Mtc	118,026	75,442	100,000	75,000
5404	Equipment/Machinery Repair & Mtc	920	3,669	10,000	10,000
5409	Fleet Services Charges	33,792	18,636	28,000	28,000
5411	Land Rental/Easements	500	-	500	20,500
5414	Software Licenses & Mtce Agreement	9,653	101,692	75,000	75,000
5415	Vehicle/Equip Rent (Short-term)	1,439	2,878	5,000	5,000
5418	Vehicle/Equip Lease (Long-term)	-	-	10,000	8,000
5433	Dues & Subscription	1,473	719	1,500	500
5435	Books & Pamphlets	494	171	300	300
5438	Licenses	3,174	2,012	5,000	5,000
5441	Other Services & Charges	15,187	9,224	10,300	12,300
5450	Laundry	3,113	2,558	3,400	3,400
	TOTAL	1,941,361	1,967,524	2,153,200	2,153,200
CAPITAL OUTLAY					
5580	Capital Equipment	-	73,065	-	-
	TOTAL	-	73,065	-	-
DIVISION TOTAL		3,538,274	4,016,300	4,188,700	4,394,900

General Fund Expense Detail

Budget Office - 110-125-1212

		2014 Actual	2015 Actual	2016 Budget	2017 Proposed
PERSONAL SERVICES					
5100	Permanent Salaries	251,286	143,506	242,900	279,700
5101	Premium Pay	-	-	-	-
5103	Other Wages	-	-	-	-
	TOTAL	251,286	143,506	242,900	279,700
EMPLOYEE BENEFITS					
5121	PERA Retirement	16,897	10,104	18,200	20,700
5122	FICA - Social Security	15,445	8,679	15,100	17,300
5123	FICA - Medicare	3,612	2,030	3,500	4,100
5125	Dental Insurance	442	713	1,100	1,100
5126	Life Insurance	510	345	500	500
5127	Health Care Savings Plan (HCSP)	5,758	1,341	2,400	3,400
5130	Cafeteria Plan Benefits	35,015	35,919	55,700	48,800
	TOTAL	77,679	59,132	96,500	95,900
OTHER EXPENDITURES					
5200	Office Supplies	740	-	1,500	1,500
5201	Computer Supplies/Software	-	-	500	500
5331	Travel/Training	2,310	422	3,000	3,000
5355	Printing & Copying	5	96	600	600
5433	Dues & Subscription	1,614	640	500	500
5434	Grants & Awards	550	550	600	600
5435	Books & Pamphlets	131	-	200	200
5441	Other Services & Charges	115	-	200	200
	TOTAL	5,465	1,708	7,100	7,100
DIVISION TOTAL		334,430	204,346	346,500	382,700

General Fund Expense Detail

City Auditor's Office - 110-125-1214

		2014 Actual	2015 Actual	2016 Budget	2017 Proposed
PERSONAL SERVICES					
5100	Permanent Salaries	687,957	711,549	725,300	675,100
5101	Premium Pay	13,191	10,915	14,000	14,000
5103	Other Wages	-	-	-	-
	TOTAL	701,148	722,464	739,300	689,100
EMPLOYEE BENEFITS					
5121	PERA Retirement	49,886	53,134	54,600	50,800
5122	FICA - Social Security	42,278	43,406	45,800	42,700
5123	FICA - Medicare	9,888	10,151	10,700	10,000
5125	Dental Insurance	1,508	3,565	3,500	3,300
5126	Life Insurance	1,740	1,725	1,700	1,600
5127	Health Care Savings Plan (HCSP)	14,748	15,421	6,900	21,000
5130	Cafeteria Plan Benefits	148,973	148,920	139,400	154,900
	TOTAL	269,020	276,321	262,600	284,300
OTHER EXPENDITURES					
5200	Office Supplies	2,597	2,451	5,000	3,000
5203	Paper/Stationery/Forms	3,718	962	-	2,000
5241	Small Equip-Office/Operating	633	258	1,000	1,000
5301	Auditing Services	114,814	97,712	125,000	125,000
5309	MIS Services	179,940	167,371	-	184,000
5331	Travel/Training	9,146	8,112	19,200	13,200
5355	Printing & Copying	822	1,678	2,500	1,000
5356	Copier, Printer Lease & Supplies	1,514	1,585	-	1,500
5404	Equipment/Machinery Repair & Mtc	-	-	300	300
5414	Software Licenses & Mtce Agreement	-	-	178,000	-
5433	Dues & Subscription	1,255	1,200	1,300	1,300
5435	Books & Pamphlets	114	268	500	500
5441	Other Services & Charges	725	758	500	500
	TOTAL	315,279	282,354	333,300	333,300
DIVISION TOTAL		1,285,447	1,281,139	1,335,200	1,306,700

General Fund Expense Detail

City Purchasing Office - 110-125-1215

		2014 Actual	2015 Actual	2016 Budget	2017 Proposed
PERSONAL SERVICES					
5100	Permanent Salaries	135,226	126,706	124,700	131,100
5101	Premium Pay	169	-	-	-
5103	Other Wages	-	-	-	-
	TOTAL	135,395	126,706	124,700	131,100
EMPLOYEE BENEFITS					
5121	PERA Retirement	9,605	8,755	9,100	9,800
5122	FICA - Social Security	8,249	7,686	7,700	8,100
5123	FICA - Medicare	1,929	1,798	1,800	1,900
5125	Dental Insurance	311	713	700	700
5126	Life Insurance	360	345	400	400
5127	Health Care Savings Plan (HCSP)	1,285	1,158	1,200	1,900
5130	Cafeteria Plan Benefits	34,767	29,591	26,600	40,100
	TOTAL	56,508	50,045	47,500	62,900
OTHER EXPENDITURES					
5200	Office Supplies	-	533	2,000	2,000
5201	Computer Supplies/Software	-	404	300	300
5331	Travel/Training	277	80	-	-
5340	Advertising & Promotion	147	-	900	900
5355	Printing & Copying	165	22	500	500
5433	Dues & Subscription	461	334	1,000	1,000
5441	Other Services & Charges	985	504	1,000	1,000
	TOTAL	2,035	1,877	5,700	5,700
DIVISION TOTAL		193,937	178,627	177,900	199,700

General Fund Expense Detail

City Treasurer's Office - 110-125-1216

		2014 Actual	2015 Actual	2016 Budget	2017 Proposed
PERSONAL SERVICES					
5100	Permanent Salaries	549,896	518,482	539,900	530,900
5101	Premium Pay	-	-	-	-
5103	Other Wages	2,275	7,388	-	-
	TOTAL	552,171	525,870	539,900	530,900
EMPLOYEE BENEFITS					
5121	PERA Retirement	38,084	38,040	39,700	38,700
5122	FICA - Social Security	33,665	31,583	33,500	32,900
5123	FICA - Medicare	7,873	7,386	7,800	7,700
5125	Dental Insurance	1,404	3,317	3,300	3,300
5126	Life Insurance	1,620	1,605	1,600	1,600
5127	Health Care Savings Plan (HCSP)	10,982	8,563	5,100	20,300
5130	Cafeteria Plan Benefits	112,055	125,203	124,900	123,500
	TOTAL	205,683	215,698	215,900	228,000
OTHER EXPENDITURES					
5200	Office Supplies	200	19	1,500	1,500
5306	Collection Services	1,098	1,685	5,000	5,000
5331	Travel/Training	179	249	2,000	2,000
5355	Printing & Copying	-	275	4,000	4,000
5356	Copier, Printer Lease, & Supplies	-	381	-	-
5404	Equipment/Machinery Repair & Mtc	-	-	500	500
5430	Bank Charges	29,065	28,003	30,000	-
5433	Dues & Subscription	127	127	500	500
5441	Other Services & Charges	589	46	500	500
	TOTAL	31,259	30,785	44,000	14,000
DIVISION TOTAL		789,113	772,352	799,800	772,900

General Fund Expense Detail

Physical Planning - 110-132-1301

		2014 Actual	2015 Actual	2016 Budget	2017 Proposed
PERSONAL SERVICES					
5100	Permanent Salaries	482,583	450,146	461,400	501,400
5101	Premium Pay	1,757	1,750	-	-
5103	Other Wages	1,151	1,425	-	-
	TOTAL	485,491	453,321	461,400	501,400
EMPLOYEE BENEFITS					
5121	PERA Retirement	34,178	32,707	33,700	36,300
5122	FICA - Social Security	29,152	27,052	28,600	31,100
5123	FICA - Medicare	6,818	6,378	6,700	7,300
5125	Dental Insurance	1,118	2,450	2,500	2,600
5126	Life Insurance	1,291	1,186	1,200	1,300
5127	Health Care Savings Plan (HCSP)	19,075	7,113	10,400	10,200
5130	Cafeteria Plan Benefits	83,563	81,307	90,400	96,800
	TOTAL	175,196	158,192	173,500	185,600
OTHER EXPENDITURES					
5200	Office Supplies	1,569	852	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	56,431	97,127	-	-
5319	Other Professional Services	10,500	29,339	20,000	20,000
5321	Phone Service	1,200	850	600	600
5322	Postage	-	28	1,000	1,000
5331	Travel/Training	2,609	4,110	4,000	4,000
5335	Local Mileage Reimbursement	-	-	400	400
5355	Printing & Copying	624	6,118	1,500	11,500
5356	Copier, Printer Lease & Supplies	520	565	500	500
5414	Software Licenses & Mtce Agreement	-	10,683	11,000	11,000
5433	Dues & Subscription	3,405	1,786	2,500	2,500
5435	Books & Pamphlets	269	-	200	200
5441	Other Services & Charges	1,132	1,523	1,500	1,500
5443	Board & Meeting Expenses	452	830	700	700
	TOTAL	89,395	153,811	48,400	58,400
DIVISION TOTAL		750,082	765,324	683,300	745,400

General Fund Expense Detail

Construction Services & Inspection - 110-132-1304

		2014 Actual	2015 Actual	2016 Budget	2017 Proposed
PERSONAL SERVICES					
5100	Permanent Salaries	984,258	1,019,538	1,067,100	1,079,100
5101	Premium Pay	5,735	6,624	9,000	9,000
5103	Other Wages	-	-	-	-
	TOTAL	989,993	1,026,162	1,076,100	1,088,100
EMPLOYEE BENEFITS					
5121	PERA Retirement	69,876	75,253	79,400	80,100
5122	FICA - Social Security	60,362	62,159	66,700	67,500
5123	FICA - Medicare	14,117	14,537	15,600	15,800
5125	Dental Insurance	2,616	6,293	6,500	6,400
5126	Life Insurance	3,015	3,045	3,100	3,100
5127	Health Care Savings Plan (HCSP)	20,523	30,104	10,200	28,900
5130	Cafeteria Plan Benefits	250,317	245,451	259,300	262,700
	TOTAL	420,827	436,843	440,800	464,500
OTHER EXPENDITURES					
5200	Office Supplies	2,742	2,685	3,300	3,300
5205	Safety & Training Materials	506	839	900	900
5212	Motor Fuels	14,527	10,938	11,400	11,400
5219	Other Miscellaneous Supplies	694	511	900	900
5241	Small Equip-Office/Operating	156	574	600	600
5309	Technology Services	13,683	-	-	-
5321	Phone Service	7,345	7,761	4,500	4,500
5331	Travel/Training	14,049	14,070	14,000	14,000
5335	Local Mileage Reimbursement	1,410	32	1,500	1,500
5355	Printing & Copying	7,104	8,121	12,500	12,500
5356	Copier, Printer Lease & Supplies	5,287	3,032	8,500	8,500
5404	Equipment/Machinery Repair & Mtc	1,204	1,204	1,600	1,600
5409	Fleet Services Charges	16,670	23,291	21,600	21,600
5414	Software Licenses & Mtce Agreement	-	17,775	20,000	20,000
5418	Vehicle/Equip Lease (Long-term)	-	-	-	-
5427	Credit Card Commissions	23,404	21,693	17,500	17,500
5433	Dues & Subscription	1,732	1,170	1,500	1,500
5435	Books & Pamphlets	3,764	4,483	5,500	5,500
5441	Other Services & Charges	4,716	675	5,000	5,000
5453	Building Demolition	3,004	80,302	54,500	20,000
	TOTAL	121,996	199,156	185,300	150,800
DIVISION TOTAL		1,532,816	1,662,161	1,702,200	1,703,400

General Fund Expense Detail

Business Development - 110-135-1310

		2014 Actual	2015 Actual	2016 Budget	2017 Proposed
PERSONAL SERVICES					
5100	Permanent Salaries	409,725	377,018	421,700	439,600
5101	Premium Pay	1,461	2,513	-	-
5103	Other Wages	-	-	-	-
	TOTAL	411,186	379,531	421,700	439,600
EMPLOYEE BENEFITS					
5121	PERA Retirement	29,360	27,693	31,200	32,300
5122	FICA - Social Security	24,772	23,058	26,100	27,300
5123	FICA - Medicare	5,793	5,393	6,100	6,400
5125	Dental Insurance	871	1,953	2,000	2,000
5126	Life Insurance	1,005	945	1,000	1,000
5127	Health Care Savings Plan (HCSP)	15,601	22,312	4,100	6,900
5130	Cafeteria Plan Benefits	79,042	78,263	81,000	76,100
	TOTAL	156,444	159,616	151,500	152,000
OTHER EXPENDITURES					
5200	Office Supplies	1,979	612	1,300	1,300
5319	Other Professional Service	49,458	2,670	13,000	13,000
5321	Phone Service	1,582	2,170	1,300	1,300
5331	Travel/Training	3,780	13,578	4,200	4,200
5335	Local Mileage Reimbursement	1,358	878	700	700
5355	Printing & Copying	52	73	500	500
5356	Copier, Printer Lease & Supplies	137	88	-	-
5433	Dues & Subscription	2,399	275	400	400
5441	Other Services & Charges	418	980	400	400
5443	Board & Meeting Expenses	2,920	2,292	1,500	1,500
	TOTAL	64,085	23,615	23,300	23,300
DIVISION TOTAL		631,714	562,763	596,500	614,900

General Fund Expense Detail

Fire Administration - 110-150-1501

		2014 Actual	2015 Actual	2016 Budget	2017 Proposed
PERSONAL SERVICES					
5100	Permanent Salaries	334,689	267,588	387,700	316,300
5101	Premium Pay	94	159	-	-
5103	Other Wages	-	-	-	-
	TOTAL	334,783	267,748	387,700	316,300
EMPLOYEE BENEFITS					
5121	PERA Retirement	42,162	33,688	48,600	43,100
5122	FICA - Social Security	3,503	3,797	9,600	5,700
5123	FICA - Medicare	1,757	2,483	2,300	4,600
5125	Dental Insurance	522	961	1,700	1,300
5126	Life Insurance	600	465	800	600
5127	Health Care Savings Plan (HCSP)	8,445	6,371	3,600	3,700
5130	Cafeteria Plan Benefits	47,598	31,551	60,000	58,800
	TOTAL	104,586	79,317	126,600	117,800
OTHER EXPENDITURES					
5200	Office Supplies	1,845	1,825	2,500	2,500
5202	Audiovisual & Photography	-	203	200	200
5210	Plant/Operating Supplies	1,619	2,030	2,000	2,000
5211	Cleaning/Janitorial Supplies	8,175	7,588	7,500	7,500
5219	Other Miscellaneous Supplies	2,476	3,034	3,000	3,000
5220	Repair & Maintenance Supplies	592	658	1,100	1,100
5228	Painting Supplies	564	649	700	700
5229	Ground Mtc Supplies	-	-	200	200
5240	Small Tools	679	405	400	400
5241	Small Equip-Office/Operating	1,668	2,162	2,500	2,500
5321	Phone Service	1,443	1,584	3,600	2,600
5322	Postage	270	171	500	500
5331	Travel/Training	5,645	2,475	5,000	5,000
5335	Local Mileage Reimbursement	-	-	-	-
5355	Printing & Copying	770	1,447	1,200	1,200
5356	Copier, Printer Lease & Supplies	1,093	802	1,500	1,500
5400	Misc Repair & Mtc Service	1,803	2,247	2,000	2,000
5401	Bldg/Structure Repair & Mtc	2,252	1,227	2,000	2,000
5433	Dues & Subscription	2,663	3,364	2,500	2,500
5440	Emergency Management	32,292	20,266	25,000	20,000
5441	Other Services & Charges	985	1,186	1,500	1,500
5443	Board & Meeting Expenses	-	-	100	100
5490	Donations to Civic Organizations	-	-	-	-
	TOTAL	66,834	53,323	65,000	59,000
DIVISION TOTAL		506,203	400,387	579,300	493,100

General Fund Expense Detail

Fire Operations - 110-150-1502

		2014 Actual	2015 Actual	2016 Budget	2017 Proposed
PERSONAL SERVICES					
5100	Permanent Salaries	8,395,648	8,819,357	8,971,000	9,392,700
5101	Premium Pay	816,329	732,163	630,000	630,000
5103	Other Wages	-	-	-	-
	TOTAL	9,211,977	9,551,520	9,601,000	10,022,700
EMPLOYEE BENEFITS					
5121	PERA Retirement	1,375,800	1,515,290	1,531,400	1,598,300
5122	FICA - Social Security	-	-	-	-
5123	FICA - Medicare	127,404	135,174	139,200	145,300
5125	Dental Insurance	19,928	48,329	48,400	48,700
5126	Life Insurance	21,602	22,830	23,400	23,600
5127	Health Care Savings Plan (HCSP)	252,498	307,365	128,400	128,100
5130	Cafeteria Plan Benefits	1,872,950	1,922,316	1,864,500	1,999,600
5133	Health or Fitness Program	14,254	16,402	-	17,400
	TOTAL	3,684,435	3,967,705	3,735,300	3,961,000
OTHER EXPENDITURES					
5205	Safety & Training Materials	6,204	5,149	7,500	7,500
5210	Plant/Operating Supplies	2,675	2,291	3,500	3,500
5212	Motor Fuels	83,938	57,540	59,300	59,300
5218	Uniforms	11,281	10,664	10,000	10,000
5219	Other Miscellaneous Supplies	27,383	25,017	25,000	25,000
5220	Repair & Maintenance Supplies	2,481	1,824	3,000	3,000
5241	Small Equip-Office/Operating	52,638	58,129	61,000	61,000
5305	Medical Svcs/Testing Fees	2,252	4,682	5,000	5,000
5319	Other Professional Services	21,634	19,277	22,500	22,500
5320	Data Services	11,531	8,316	16,000	8,000
5321	Phone Service	6,195	6,603	7,000	7,000
5322	Postage	355	392	300	300
5384	Refuse Disposal	3,251	3,381	5,000	5,000
5409	Fleet Services Charges	354,236	307,298	339,600	339,600
5414	Software Licenses and Maintenance	-	1,826	2,000	2,000
5441	Other Services & Charges	6,972	5,979	6,200	6,200
5446	Tuition Reimbursement	8,274	12,084	10,000	20,000
5450	Laundry	19,072	23,035	17,000	17,000
	TOTAL	620,370	553,487	599,900	601,900
DIVISION TOTAL		13,516,782	14,072,712	13,936,200	14,585,600

General Fund Expense Detail

Life Safety - 110-150-1503

		2014 Actual	2015 Actual	2016 Budget	2017 Proposed
PERSONAL SERVICES					
5100	Permanent Salaries	585,065	591,598	655,200	689,200
5101	Premium Pay	6,856	6,170	10,000	11,300
5103	Other Wages	-	6,030	-	-
	TOTAL	591,921	603,797	665,200	700,500
EMPLOYEE BENEFITS					
5121	PERA Retirement	62,281	63,941	72,700	76,000
5122	FICA - Social Security	21,177	23,318	24,700	26,000
5123	FICA - Medicare	7,834	8,352	9,600	10,200
5125	Dental Insurance	1,502	3,565	3,700	3,700
5126	Life Insurance	1,742	1,725	1,800	1,800
5127	Health Care Savings Plan (HCSP)	17,159	12,513	12,200	6,800
5130	Cafeteria Plan Benefits	170,138	162,419	164,500	166,300
5133	Health or Fitness Program	360	690	-	-
	TOTAL	282,194	276,523	289,200	290,800
OTHER EXPENDITURES					
5200	Office Supplies	1,797	782	3,000	1,500
5202	Audiovisual & Photography	920	892	1,000	1,000
5205	Safety & Training Materials	1,652	-	1,000	1,000
5212	Motor Fuels	5,939	3,215	4,700	4,700
5219	Other Miscellaneous Supplies	1,230	812	1,500	1,500
5241	Small Equipment-Office Operating	39	809	1,600	1,600
5321	Phone Service	3,260	3,043	2,600	2,600
5331	Travel/Training	15,365	11,206	15,000	17,000
5335	Local Mileage Reimbursement	3,356	100	4,000	1,000
5355	Printing & Copying	1,480	2,218	5,000	3,000
5356	Copier, Printer Lease & Supplies	6,936	3,777	5,400	5,400
5400	Misc Repair & Mtc Service	-	-	300	300
5409	Fleet Services Charges	4,359	4,300	8,300	8,300
5433	Dues and Subscriptions	275	470	500	500
5435	Books & Pamphlets	2,472	3,384	2,500	2,500
5441	Other Services and Charges	3,694	18,810	20,000	2,500
5443	Board & Meeting Expenses	197	191	300	300
5446	Tuition Reimbursement	10	-	-	-
5459	Fire Safety Education Account	400	-	-	-
	TOTAL	53,379	54,008	76,700	54,700
DIVISION TOTAL		927,493	934,329	1,031,100	1,046,000

General Fund Expense Detail

Police 110-160-1610

		2014 Actual	2015 Actual	2016 Budget	2017 Proposed
PERSONAL SERVICES					
5100	Permanent Salaries	11,898,121	12,452,120	12,789,700	13,350,300
5101	Premium Pay	683,641	741,158	575,000	575,000
5102	Extra Duty Employment	-	-	-	-
5103	Other Wages	94,844	115,929	122,700	122,700
	TOTAL	12,676,606	13,309,207	13,487,400	14,048,000
EMPLOYEE BENEFITS					
5121	PERA Retirement	1,783,184	1,979,657	2,016,700	2,100,300
5122	FICA - Social Security	80,089	94,891	91,700	95,700
5123	FICA - Medicare	177,308	186,058	195,600	203,700
5125	Dental Insurance	27,112	65,085	67,100	67,900
5126	Life Insurance	31,290	31,493	32,500	32,900
5127	Health Care Savings Plan (HCSP)	418,933	359,870	238,000	145,700
5130	Cafeteria Plan Benefits	2,583,742	2,601,912	2,617,200	2,846,600
5133	Health or Fitness Program	540	833	1,200	1,200
	TOTAL	5,102,198	5,319,798	5,260,000	5,494,000
OTHER EXPENDITURES					
5200	Office Supplies	22,685	22,339	24,000	24,000
5201	Computer Supplies/Software	11,935	1,514	2,000	2,000
5202	Audiovisual & Photography	1,812	643	2,000	2,000
5205	Safety & Training Materials	781	1,027	1,500	1,500
5211	Cleaning/Janitorial Supplies	19,004	12,660	15,500	15,500
5212	Motor Fuels	278,650	196,983	228,900	228,900
5214	Food for Animals	3,985	2,385	4,000	4,000
5217	Ammunition	35,004	36,204	40,000	40,000
5218	Uniforms	52,786	44,870	39,100	39,100
5219	Other Miscellaneous Supplies	15,880	21,771	21,200	21,200
5220	Repair & Maintenance Supplies	6,256	12,349	9,000	9,000
5241	Small Equip-Office/Operating	2,971	2,555	5,500	5,500
5305	Medical Svcs/Testing Fees	241	358	1,000	1,000
5319	Other Professional Services	19,495	19,986	30,000	30,000
5320	Data Services	3,265	2,999	4,500	4,500
5321	Phone Service	79,095	83,341	79,000	79,000
5322	Postage	971	3,018	1,000	1,000
5331	Travel/Training	3,707	9,982	5,000	5,000
5355	Printing & Copying	3,495	1,285	3,000	3,000
5356	Copier, Printer Lease & Supplies	2,660	2,862	4,000	4,000
5384	Refuse Disposal	2,470	3,105	6,000	6,000
5401	Bldg/Structure Repair & Mtc	500	500	11,700	11,700

General Fund Expense Detail

Police 110-160-1610 Continued

		2014 Actual	2015 Actual	2016 Budget	2017 Proposed
5404	Equipment/Machinery Repair & Mtc	164,362	4,950	-	-
5409	Fleet Services Charges	305,244	303,332	331,200	331,200
5411	Land Rental/Easements	1,000	1,000	1,000	1,000
5414	Software Licenses & Mtce Agreement	2,310	186,571	201,900	201,900
5418	Vehicle/Equip Lease (Long-term)	-	-	-	-
5433	Dues & Subscription	2,320	5,210	4,000	4,000
5435	Books & Pamphlets	-	76	-	-
5437	Automated Pawn System	30,352	28,545	22,500	22,500
5438	Licenses	5,476	5,490	5,500	5,500
5441	Other Services & Charges	36,223	104,356	34,000	34,000
5443	Board & Meeting Expenses	974	927	800	800
5448	Police Training	91,521	84,853	90,000	90,000
5460	New Police Station Expenses	339,146	324,083	350,000	228,400
5490	Donations to Civic Organizations	2,500	2,500	2,500	2,500
	TOTAL	1,549,074	1,534,629	1,581,300	1,459,700
DIVISION TOTAL		19,327,878	20,163,633	20,328,700	21,001,700

General Fund Expense Detail		2014 Actual	2015 Actual	2016 Budget	2017 Proposed
Public Works Director's Office					
PERSONAL SERVICES					
5100	Permanent Salaries	39,350	41,008	41,500	42,700
5101	Premium Pay	185	427	-	-
5103	Other Wages	-	-	-	-
	TOTAL	39,535	41,435	41,500	42,700
EMPLOYEE BENEFITS					
5121	PERA Retirement	2,783	2,971	2,700	2,800
5122	FICA - Social Security	2,358	2,352	2,600	2,600
5123	FICA - Medicare	575	599	600	600
5125	Dental Insurance	62	149	100	200
5126	Life Insurance	72	72	100	100
5127	Health Care Savings Plan (HCSP)	1,666	1,334	400	900
5130	Cafeteria Plan Benefits	3,439	3,346	3,200	3,500
	TOTAL	10,956	10,822	9,700	10,700
OTHER EXPENDITURES					
5200	Office Supplies	5	78	100	100
5241	Small Equip-Office/Operating	46	-	100	100
5321	Phone Service	120	120	100	100
5331	Travel/Training	-	-	200	200
5335	Local Mileage Reimbursement	31	186	100	200
5433	Dues & Subscription	-	-	200	100
	TOTAL	203	384	800	800
DIVISION TOTAL		50,694	52,642	52,000	54,200

General Fund Expense Detail

Engineering - 110-500-1930

		2014 Actual	2015 Actual	2016 Budget	2017 Proposed
PERSONAL SERVICES					
5100	Permanent Salaries	1,043,594	1,015,268	1,095,700	1,144,500
5101	Premium Pay	90,901	87,230	56,000	56,000
5103	Other Wages	8,988	5,121	25,100	25,100
	TOTAL	1,143,483	1,107,619	1,176,800	1,225,600
EMPLOYEE BENEFITS					
5121	PERA Retirement	80,585	81,297	84,500	87,900
5122	FICA - Social Security	69,640	67,147	73,000	76,000
5123	FICA - Medicare	16,287	15,703	17,100	17,700
5125	Dental Insurance	2,505	5,773	6,000	6,000
5126	Life Insurance	2,891	2,794	2,900	2,900
5127	Health Care Savings Plan (HCSP)	24,106	21,839	22,200	22,400
5130	Cafeteria Plan Benefits	240,664	229,083	232,000	239,200
	TOTAL	436,677	423,637	437,700	452,100
OTHER EXPENDITURES					
5200	Office Supplies	1,558	2,467	3,600	3,100
5201	Computer Supplies/Software	19,907	5,326	600	400
5203	Paper/Stationery/Forms	703	762	500	700
5205	Safety & Training Materials	952	777	1,000	1,800
5211	Cleaning/Janitorial Supplies	240	55	300	300
5212	Motor Fuels	6,147	4,686	4,900	4,700
5218	Uniforms	-	-	-	700
5219	Other Miscellaneous Supplies	478	561	400	400
5220	Repair & Maintenance Supplies	12,591	9,480	27,100	25,000
5240	Small Tools	1,698	3,323	3,500	3,500
5241	Small Equip-Office/Operating	4,026	4,993	4,700	4,500
5242	Survey Equipment and Supplies	2,892	1,813	6,300	6,300
5303	Engineering Services	12,462	13,621	28,700	26,400
5319	Other Professional Services	119	661	500	500
5320	Data Services	322	1,056	2,000	2,300
5321	Phone Service	5,511	3,998	4,100	3,600
5322	Postage	50	2	100	100
5331	Travel/Training	9,325	8,341	11,900	16,400
5335	Local Mileage Reimbursement	1,389	491	1,500	1,500
5355	Printing & Copying	2,089	3,278	800	800
5356	Copier, Printer Lease & Supplies	3,162	1,537	2,200	2,500
5384	Refuse Disposal	234	248	400	400
5404	Equipment/Machinery Repair & Mtc	15,916	11,409	5,600	7,300
5409	Fleet Services Charges	5,703	6,891	9,100	8,000
5414	Software Licenses & Mtce Agreement	5,157	13,974	18,500	15,200
5433	Dues & Subscription	693	1,247	2,700	2,700
5435	Books & Pamphlets	304	772	700	700
5438	Licenses	435	-	800	-
5441	Other Services & Charges	8,623	6,947	7,100	9,800
5450	Laundry	255	444	400	400
5455	Pedestrian Bridge Operations	-	-	-	-
	TOTAL	122,941	109,159	150,000	150,000
DIVISION TOTAL		1,703,102	1,640,414	1,764,500	1,827,700

General Fund Expense Detail

	2014 Actual	2015 Actual	2016 Budget	2017 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	141,478	162,931	160,000	83,700
Citywide Communications	202,965	192,473	245,700	236,800
Miscellaneous	167,941	144,908	175,700	325,700
Civic Events and Awards	22,234	26,243	65,500	65,500
Business Improvement Dist.	342,437	354,567	300,000	300,000
Public Access Television	181,640	181,640	182,000	182,000
Sales Tax Administration	104,287	95,205	120,000	120,000
Capital Program - CEP	9,630	109,299	-	-
Community Inv Trust Projects	433,750	-	-	-
Unemployment Compensation	2,957	13,538	27,500	27,500
Benefits Administration	191,021	81,749	100,000	100,000
Retiree Insurance	7,027,205	6,950,146	6,950,000	7,502,000
Accruals	451,374	-	501,300	552,400
Self Insurance Contribution	650,000	900,000	1,000,000	1,000,000
Department Total	**9,928,919**	**9,212,699**	**9,827,700**	**10,495,600**

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.

	2014 Actual	2015 Actual	2016 Budget	2017 Proposed
FUND BALANCE - JANUARY 1	561,643	629,520	1,011,181	1,011,181
REVENUES				
Property Tax Levy	2,596,386	2,608,789	2,600,000	2,600,000
Intergovernmental Revenue	272,863	229,626	-	-
Licenses and Permits	47,080	53,605	47,000	49,000
Miscellaneous	92,314	135,148	74,000	85,540
Transfer In	326	19,254	-	-
TOTAL REVENUES	3,008,969	3,046,422	2,721,000	2,734,540
EXPENSES				
Personal Services	1,161,676	1,151,128	1,338,200	1,414,600
Other Services and Charges	539,514	532,497	487,300	492,300
Supplies	232,858	161,448	210,500	209,500
Miscellaneous	99,450	87,261	100,000	100,000
Transfers Out	124,547	-	-	-
Capital Outlay	783,047	732,426	585,000	585,000
TOTAL EXPENSES	2,941,092	2,664,761	2,721,000	2,801,400
FUND BALANCE - DECEMBER 31	629,520	1,011,181	1,011,181	944,321

BUDGETED FTE'S		2014	2015	2016	2017
1130	Manager, Parks & Recreation	1	1	1	1
1070	Assistant Manager, Parks & Rec	0	0	1	1
1070	Operations Coordinator	1	1	0	0
135	Public Information Coordinator	1	1	0	0
131	Volunteer Coordinator	0.5	0.5	0.5	0
129	Special Events Coordinator	1.5	1.5	1.5	1
129	Park's Permid Coordinator	0	0	0	1
129	Admin Information Specialist	1	1	1	1
124	Senior Center Coordinator	1	1	1	1
32	Project Coordinator	0	0	2	2
28	Trails Coordinator	1	1	1	1
26	Recreation Specialist	1	1	2	2
22	Maintenance Worker	1	1	0.75	0.75
15	Project Technician	0	0	0	0
	Division Total	10	10	11.75	11.75

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.

	2014 Actual	2015 Actual	2016 Budget	2017 Proposed
FUND BALANCE - JANUARY 1	640,155	1,017,080	898,284	898,284
REVENUES				
Intergovernmental	333,471	450,197	15,000	177,500
Miscellaneous	1,000,292	613,940	678,515	582,200
Transfers In	185,763	6,573	30,000	30,000
TOTAL REVENUES	1,519,526	1,070,710	723,515	789,700
EXPENSES				
Personal Services	4,772	0	4,900	0
Personal Services - Police Extra Duty Pay	272,773	265,816	271,500	228,300
Other Services and Charges	605,642	270,367	167,215	162,800
Transfers Out	65,762	253,433	185,000	298,700
Miscellaneous	51,228	116,834	94,900	99,900
Capital Equipment	142,424	283,056	0	0
TOTAL EXPENSES	1,142,601	1,189,506	723,515	789,700
FUND BALANCE - DECEMBER 31	1,017,080	898,284	898,284	898,284

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.

	2014 Actual	2015 Actual	2016 Budget	2017 Proposed
FUND BALANCE - JANUARY 1	(3,908)	21,445	(9,200)	(9,200)
REVENUES				
Intergovernmental	1,175,062	1,106,282	1,167,067	1,391,948
Felony Forfeitures	76,221	65,327	100,000	100,000
TOTAL REVENUES	1,251,283	1,171,609	1,267,067	1,491,948
EXPENSES				
Other Services and Charges	304,447	302,522	265,283	421,025
Transfer to General Fund	667,785	686,994	739,682	792,713
Miscellaneous	224,760	136,629	156,000	156,000
Capital Equipment	28,938	76,109	106,102	122,210
TOTAL EXPENSES	1,225,930	1,202,254	1,267,067	1,491,948
FUND BALANCE - DECEMBER 31	21,445	(9,200)	(9,200)	(9,200)

General Fund - 2017 Proposed Expense 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.

	2014 Actual	2015 Actual	2016 Budget	2017 Approved
FUND BALANCE - JANUARY 1	1,872,266	1,505,239	2,378,618	2,378,618
REVENUES				
Earnings on Investments	28,049	5,074		
Bond Proceeds	2,517,890	3,497,304	3,318,910	3,800,000
TOTAL REVENUES	2,545,939	3,502,378	3,318,910	3,800,000
EXPENSES				
Bond Issuance Costs	46,330	44,424	100,000	75,000
Capital Equipment - Nonrolling	1,030,556	730,224	1,162,910	1,447,500
Capital Equipment - Rolling	1,836,080	1,854,351	2,056,000	2,277,500
TOTAL EXPENSES	2,912,966	2,628,999	3,318,910	3,800,000
FUND BALANCE - DECEMBER 31	1,505,239	2,378,618	2,378,618	2,378,618

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.

	2014 Actual	2015 Actual	2016 Budget	2017 Proposed
FUND BALANCE - JANUARY 1	21,930	8,903	20,788	20,788
REVENUES				
Intergovernmental Revenues	685,747	183,027	1,050,000	800,000
Other Reimbursements	276	20,874	-	-
Other Miscellaneous	18,082	17,787	17,900	18,088
Transfer In	-	5,401	-	-
TOTAL REVENUES	704,105	227,089	1,067,900	818,088
EXPENSES				
Economic Development	717,132	215,204	1,067,900	818,088
TOTAL EXPENSES	717,132	215,204	1,067,900	818,088
FUND BALANCE - DECEMBER 31	8,903	20,788	20,788	20,788

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.

	2014 Actual	2015 Actual	2016 Budget	2017 Proposed
FUND BALANCE - JANUARY 1	17,526,543	18,724,752	18,954,798	18,954,798
REVENUES				
Investment Earnings	1,523,427	230,046	400,000	400,000
TOTAL REVENUES	1,523,427	230,046	400,000	400,000
EXPENSES				
Legal Services	-	-	-	-
Transfer to Debt Service	-	-	-	-
Transfer to General Fund (annual)	325,218	-	400,000	400,000
TOTAL EXPENSES	325,218	-	400,000	400,000
FUND BALANCE - DECEMBER 31	18,724,752	18,954,798	18,954,798	18,954,798

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.

	2014 Actual	2015 Actual	2016 Budget	2017 Approved
FUND BALANCE - JANUARY 1	256,668	209,828	163,844	97,244
REVENUES				
Intergovernmental Revenues	-	-	15,000	15,000
Transfer From Enterprise Funds	-	-	-	-
Other Reimbursements	26,399	83,169	15,000	60,000
Miscellaneous	1,544	411	-	-
From Public Utility	75,000	75,000	75,000	75,000
TOTAL REVENUES	102,943	158,580	105,000	150,000
EXPENSES				
Personal Services	84,710	58,398	84,900	85,400
Other Services & Charges	1,200	1,250	1,700	0
Miscellaneous	63,873	144,916	85,000	155,000
TOTAL EXPENSES	149,783	204,564	171,600	240,400
FUND BALANCE - DECEMBER 31	209,828	163,844	97,244	6,844

BUDGETED FTE'S	2014	2015	2016	2017
33 Energy Coordinator	1	1	1	1

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 2017 budget figures represent preliminary estimates only.

	2014 Actual	2015 Actual	2016 Budget	2017 Proposed
FUND BALANCE - JANUARY 1	(27,500)	(30,054)	(21,530)	(21,530)
REVENUES				
Home Grant	792,815	390,867	480,896	471,511
TOTAL REVENUES	792,815	390,867	480,896	471,511
EXPENSES				
Tenant Based Rental Assistance	165,172	45,220	115,000	110,000
Community Housing Devel Program	265,291	162,709	200,000	150,000
Rehabilitation	267,344	133,438	117,807	164,360
Administration	97,562	40,976	48,089	47,151
TOTAL EXPENSES	795,369	382,343	480,896	471,511
FUND BALANCE - DECEMBER 31	(30,054)	(21,530)	(21,530)	(21,530)

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 2017 budget figures represent preliminary estimates only, awaiting the allocation of HUD funds.

	2014 Actual	2015 Actual	2016 Budget	2017 Proposed
FUND BALANCE - JANUARY 1	(379,397)	(140,799)	(306,968)	(306,968)
REVENUES				
State of Minnesota	7,854	295,579	-	-
Community Development Block Grant	2,042,874	2,421,150	2,224,700	2,190,293
Emergency Shelter Grant	244,198	196,882	183,900	198,963
CDBG-R (ARRA)	-	-	16,070,000	-
Neighborhood Stabilization	-	-	-	-
EPA Showcase Grant	25,875	-	-	-
Lead Remediation Grant	523,816	232,731	1,105,400	545,000
Transfer in from Special Revenue Fund	242,675	-	-	91,499.00
Miscellaneous reimbursements	38,587	1,518	-	-
TOTAL REVENUES	3,125,879	3,147,860	19,584,000	3,025,755
EXPENSES				
Economic Development	306,215	317,045	586,180	328,000
Housing	1,445,726	1,344,053	8,140,656	1,160,631
Physical Improvements	318,924	779,956	9,900,000	350,000
Public Service Projects	265,667	290,409	379,252	512,585
Program Administration	550,749	582,566	577,912	674,539
TOTAL EXPENSES	2,887,281	3,314,029	19,584,000	3,025,755
FUND BALANCE - DECEMBER 31	(140,799)	(306,968)	(306,968)	(306,968)

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.

	2014 Actual	2015 Actual	2016 Budget	2017 Proposed
FUND BALANCE - JANUARY 1	-	-	-	-
REVENUES				
Community Development Block Grant	481,254	560,627	484,223	602,466
Home Grant	66,527	29,310	48,089	47,151
CDBG-R (ARRA)	-	-	70,000	-
Homeless Prevention & Rehousing	-	-	-	-
Neighborhood Stabilization	10,771	-	-	-
Lead Paint Abatement Grant	18,005	5,295	10,000	10,000
Emergency Shelter Grant	15,723	4,832	13,789	14,922
TOTAL REVENUES	592,280	600,064	626,101	674,539
EXPENSES				
Personal Services	544,369	549,341	519,871	573,100
OPEB	5,076	3,639	4,600	4,600
Other Services and Charges	42,835	47,084	101,630	96,839
TOTAL EXPENSES	592,280	600,064	626,101	674,539
FUND BALANCE - DECEMBER 31	-	-	-	-

BUDGETED FTE'S		2014	2015	2016	2017
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

Workforce Development 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 2017 budget figures represent preliminary estimates only and are subject to change as grants are appropriated by the State and approved by the City Council.

	2014 Actual	2015 Actual	2016 Budget	2017 Proposed
FUND BALANCE - JANUARY 1	267,093	266,347	245,685	245,685
REVENUES				
Miscellaneous	6,368	8,567	0	21,840
Building Rent	217,322	223,399	224,196	230,922
MN Family Investment Program	945,858	914,358	914,358	908,222
Federal Grant	620,309	618,865	734,235	747,971
State Grant	478,191	371,815	375,689	407,656
TOTAL REVENUES	2,268,048	2,137,004	2,248,478	2,316,611
EXPENSES				
Personal Services	1,532,394	1,354,588	1,454,329	1,454,329
OPEB	20,437	11,252	13,400	13,400
Other Services and Charges	715,963	791,826	780,749	848,882
TOTAL EXPENSES	2,268,794	2,157,666	2,248,478	2,316,611
FUND BALANCE - DECEMBER 31	266,347	245,685	245,685	245,685

BUDGETED FTE'S	2014	2015	2016	2017
1085 Mgr. Workforce Development	1	1	1	1
134 Operations Administrator	1	1	1	1
131 Employment Technician	18	15	15	15
126 Information Technician	2	2	2	2
Division Total	22	19	19	19

Senior Employment 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.

	2014 Actual	2015 Actual	2016 Budget	2017 Proposed
FUND BALANCE - JANUARY 1	0	10	10	10
REVENUES				
Senior Employment Program - State	113,858	150,859	111,832	111,832
Senior Aides Program - Federal	257,944	247,253	233,287	233,287
TOTAL REVENUES	371,802	398,112	345,119	345,119
EXPENSES				
Personal Services	351,929	377,858	345,119	345,119
Other Services and Charges	19,863	20,254	0	0
TOTAL EXPENSES	371,792	398,112	345,119	345,119
FUND BALANCE - DECEMBER 31	10	10	10	10

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.

	2014 Actual	2015 Actual	2016 Budget	2017 Proposed
FUND BALANCE - JANUARY 1	38,347,987	43,257,834	44,396,057	47,860,404
REVENUES				
Investment Earnings	899,334	999,887	979,500	1,062,000
Investment Earnings-City Pooled Invt	-	-	815,000	700,000
Change in Fair Value	3,485,856	(447,935)	1,500,000	2,000,000
Trsf from Special Rev Funds (Grants)	-	-	13,847	13,847
Trsf from Enterprise Funds	-	-	159,000	-
Contributions- Employer	9,277,052	10,602,498	9,289,414	9,892,891
TOTAL REVENUES	13,662,242	11,154,450	12,756,761	13,668,738
EXPENSES				
Administrative Expenses	2,812	3,342	3,000	3,000
Benefits	8,749,583	10,012,885	9,289,414	9,892,891
Other Expenses	-	-	-	-
TOTAL EXPENSES	8,752,395	10,016,227	9,292,414	9,895,891
FUND BALANCE - DECEMBER 31	43,257,834	44,396,057	47,860,404	51,633,251

DECC Revenue Fund 281

Special revenue fund established to account for the .75% food & beverage tax and the DECC pledged lodging tax dedicated to its support and maintenance. Revenues in the fund will be used to pay debt service on the DECC expansion bonds.

	2014 Actual	2015 Actual	2016 Budget	2017 Proposed
FUND BALANCE - JANUARY 1	2,249,047	2,513,636	2,856,831	3,421,231
REVENUES				
Investment Earnings Change in Fair Value	9,651	(3,009)	-	-
Transfer from Special Revenue Funds (Tourism)	3,016,936	3,335,127	2,999,000	2,999,000
TOTAL REVENUES	3,026,587	3,332,118	2,999,000	2,999,000
EXPENSES				
Miscellaneous	380,711	553,336	-	-
Transfer to Debt Service	2,381,287	2,435,587	2,434,600	2,252,900
TOTAL EXPENSES	2,761,998	2,988,923	2,434,600	2,252,900
FUND BALANCE - DECEMBER 31	2,513,636	2,856,831	3,421,231	4,167,331

Street System Maintenance Utility 290

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

	2014 Actual	2015 Actual	2016 Budget	2017 Proposed
FUND BALANCE - JANUARY 1	0	235,476	681,697	681,697
REVENUES				
Payment in Lieu of Tax	0	301,929	0	0
Street System Mtce Utility Fee	1,128,532	2,712,334	2,774,500	0
Property Tax	0	0	0	2,800,000
Earnings On Investments	0	-1,313	0	0
Interest Earned-Customer Accounts	0	514	0	0
TOTAL REVENUES	1,128,532	3,013,464	2,774,500	2,800,000
EXPENSES				
Personal Services	0	140,896	0	0
Supplies	0	535,598	0	0
Other Services and Charges	1,525	197	1,000,000	1,000,000
To Public Utilities - Cost Allocation	17,583	41,000	37,200	37,200
Transfer to Capital Project	0	356,768	47,138	281,783
Transfer to Debt Service	873,948	1,492,784	1,690,162	1,481,017
TOTAL EXPENSES	893,056	2,567,243	2,774,500	2,800,000
FUND BALANCE - DECEMBER 31	235,476	681,697	681,697	681,697

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.

	2014 Actual	2015 Actual	2016 Budget	2017 Proposed
FUND BALANCE - JANUARY 1	17,553,715	15,872,600	16,639,942	16,692,242
REVENUES				
Taxes	6,275,166	6,565,982	6,574,300	6,832,600
Special Assessments	1,312,813	974,821	785,000	620,700
Miscellaneous	323,376	219,253	238,800	238,800
Other Financing Sources	7,318,321	13,705,608	6,465,200	7,828,100
TOTAL REVENUES	15,229,676	21,465,664	14,063,300	15,520,200
EXPENSES				
Debt Service Payments	16,139,834	14,891,999	13,995,700	16,344,800
Miscellaneous	770,957	5,806,323	15,300	16,400
TOTAL EXPENSES	16,910,791	20,698,322	14,011,000	16,361,200
FUND BALANCE - DECEMBER 31	15,872,600	16,639,942	16,692,242	15,851,242

Debt Service Funds Narrative

2016 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, 2016 as it pertains to the City of Duluth is estimated as follows:

Total Gross Bonded Debt		$163,720,000
Less:		
City - general obligation bonds paid by parking revenues	$ 20,715,000	
City - general obligation bonds paid by other revenues	69,375,000	
Tax Abatement Bonds	5,985,000	
Utility bonds paid from Enterprise Funds	18,085,000	
Special assessment bonds	10,765,000	
Net Direct Bonded Debt		$38,795,000

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 $113 million.

Year	Amount (in Thousands)	Percent of Market Value	Dollars Per Capita
2016	$38,795	0.7	$450
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

The preceding table used an estimated taxable market value of $5,636,060,400 and a population of 86,265, as reported in the 2010 census.

Debt Service Funds Narrative

The following tables provide specific information relative to the 2016 status of the debt service funds of the City. The appropriation budgets of each specific debt fund follow this presentation.

General Obligation Bonds:	Issue Date	Outstanding 12/31/2016	2017 Levy Requirements
Aerial Lift Bridge	8/07/08	495,000	179,200
DEDA - Cirrus	4/20/07	-	15,500
Police Station	12/17/09	15,300,000	1,416,300
Lakewalk & Cross City	12/18/13	1,305,000	128,600
Equipment	11/27/12	1,370,000	715,900
Equipment	12/18/13	2,355,000	816,700
Equipment	10/30/14	1,990,000	521,400
Equipment	11/5/2015	3,325,000	724,700
Equipment	2016	3,750,000	1,004,900
Capital Improvement Projects	12/09/08	410,000	218,900
Capital Improvement Projects	11/23/10	1,160,000	253,200
Capital Improvement Projects	11/29/11	1,190,000	220,200
Capital Improvement Projects	12/18/13	1,475,000	209,200
Capital Improvement Projects	10/30/14	1,020,000	124,700
Capital Improvement Projects	11/5/2015	1,615,000	181,500
Capital Improvement Projects	2016	1,230,000	142,500
TOTAL DEBT SERVICE			6,873,400
5% Additional required by law (1)			343,700
			7,217,100
Less: Cash on hand			(384,500)
NET DEBT LEVY - Total required by taxation			6,832,600

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

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.

	2014 Actual	2015 Actual	2016 Budget	2017 Proposed
FUND BALANCE - JANUARY 1	6,958,507	6,852,545	7,056,342	7,471,942
REVENUES				
Property Taxes	6,275,166	6,565,982	6,574,300	6,832,600
Earnings on Investments	43,909	(5,139)	-	-
Other Sources	221,605	224,066	238,800	238,800
Transfer from Enterprise Fund	-	-	-	-
Transfer from Capital Project	348,203	4,243	-	-
TOTAL REVENUES	6,888,883	6,789,152	6,813,100	7,071,400
EXPENSES				
Debt Service Payments:				
Bond Principal	4,873,138	5,205,567	5,165,000	5,475,000
Bond Interest	1,376,205	1,379,788	1,224,800	1,412,800
Other Expenditures:				
Transfer to Enterprise Fund	-	-	-	-
Transfer to Debt Service	745,502	-		
Bond Fees	-	-	7,700	8,100
TOTAL EXPENSES	6,994,845	6,585,355	6,397,500	6,895,900
FUND BALANCE - DECEMBER 31	6,852,545	7,056,342	7,471,942	7,647,442

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.

	2014 Actual	2015 Actual	2016 Budget	2017 Proposed
FUND BALANCE - JANUARY 1	2,559,864	2,520,298	4,716,750	5,018,350
REVENUES				
Sale of Bonds	-	2,913,417	-	-
Earnings on Investments	16,399	(8,117)	-	-
Transfer from Special Revenue -				
DECC Improvement	2,381,288	2,435,588	2,491,800	2,252,900
Spirit Mountain	500,000	500,000	500,000	500,000
St. Louis River Corridor		1,999,146	308,000	1,625,900
Transfer from Capital Projects -				-
Excess Proceeds on New Bonds	9,181	-	-	-
Transfer from Debt Service -				
Lakewalk Homes	59,700	-	-	-
Funded by Others -				
Airport	740,099	964,262	961,600	1,221,800
Spirit Mountain	18,819	16,519	19,100	16,500
Seaway Port - Airpark	86,974	89,272	91,300	88,000
Airport - Cirrus	393,302	398,219	403,200	642,000
TOTAL REVENUES	4,205,762	9,308,306	4,775,000	6,347,100
EXPENSES				
Bond Principal	1,870,000	1,730,000	2,020,000	4,320,000
Bond Interest	2,375,328	2,469,499	2,449,200	2,785,700
Bond Discount/Issuance	-	62,355	-	-
Payment to Other Gov't Agency	-	2,850,000	-	-
Fiscal Agents	-	-	4,200	5,500
TOTAL EXPENSES	4,245,328	7,111,854	4,473,400	7,111,200
FUND BALANCE - DECEMBER 31	2,520,298	4,716,750	5,018,350	4,254,250

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.

	2014 Actual	2015 Actual	2016 Budget	2017 Proposed
FUND BALANCE - JANUARY 1	2,016,655	1,528,700	1,326,640	999,540
REVENUES				
Construction Assessments	904,932	627,757	542,300	450,000
Earnings on Investments	15,023	(556)	-	-
Sale of Bonds	865,000	-	-	-
Bond Premium	20,419	-	-	-
TOTAL REVENUES	1,805,374	627,201	542,300	450,000
EXPENSES				
Bond Principal	1,236,862	735,433	791,000	701,000
Bond Interest	166,012	93,828	76,800	58,500
Payment to Escrow	865,000	-		-
Bond Discount/Issuance	25,455	-	-	-
Fiscal Agents	-	-	1,600	1,400
TOTAL EXPENSES	2,293,329	829,261	869,400	760,900
FUND BALANCE - DECEMBER 31	1,528,700	1,326,640	999,540	688,640

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.

	2014 Actual	2015 Actual	2016 Budget	2017 Proposed
FUND BALANCE - JANUARY 1	6,018,689	4,971,057	3,540,210	3,202,410
REVENUES				
Construction Assessments	407,881	347,064	242,700	170,700
Earnings on Investments	42,839	882	-	-
Sale of Bonds	-	2,630,000	-	-
Bond Premium	-	270,275	-	-
Transfer from General Fund	319,187	-	-	-
Transfer from Debt Service	685,802	-	-	-
Transfer from Special Revenue	873,948	1,492,784	1,690,200	1,481,000
TOTAL REVENUES	2,329,657	4,741,005	1,932,900	1,651,700
EXPENSES				
Fiscal Agent Fees	-	-	1,800	1,400
Bond Principal	2,875,000	2,800,000	1,930,000	1,380,000
Bond Interest	502,289	477,884	338,900	211,800
Payment to Escrow	-	2,845,900	-	-
Bond Discount/Issuance	-	48,068	-	-
TOTAL EXPENSES	3,377,289	6,171,852	2,270,700	1,593,200
FUND BALANCE - DECEMBER 31	4,971,057	3,540,210	3,202,410	3,260,910

Capital Project Funds

Funds
Special Assessment Capital
Permanent Improvements
Street Improvement Program
Capital Improvement
Tourism and Recreation Projects

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.

	2014 Actual	2015 Actual	2016 Budget	2017 Proposed
FUND BALANCE - JANUARY 1	6,340,347	4,788,034	17,060,315	13,381,719
REVENUES				
Taxes	279,351	279,989	280,000	280,000
Intergovernmental	5,912,098	7,409,289	4,415,000	8,065,000
Miscellaneous	4,496,351	16,190,885	1,909,904	1,935,850
Other Financing Sources	228,261	675,834	2,155,000	1,215,000
TOTAL REVENUES	10,916,061	24,555,997	8,759,904	11,495,850
EXPENSES				
Current	98,293	206,804	150,000	75,000
Capital Outlay	12,370,081	12,076,912	12,288,500	12,387,000
TOTAL EXPENSES	12,468,374	12,283,716	12,438,500	12,462,000
FUND BALANCE - DECEMBER 31	4,788,034	17,060,315	13,381,719	12,415,569

Special Assessment Capital Project 410

Capital Project fund established to account for improvements which are financed by special assessments. The 2017 budget figures represent preliminary estimates only.

	2014 Actual	2015 Actual	2016 Budget	2017 Proposed
FUND BALANCE - JANUARY 1	13,516	34,832	(236,059)	(226,155)
REVENUES				
Assessment Collections	21,535	9,938	9,904	33,850
Earnings on Investments	272	76	-	-
Transfer from Debt Service	-	-	-	-
TOTAL REVENUES	21,807	10,014	9,904	33,850
EXPENSES				
Improvements Other Than Buildings	491	280,905	-	-
TOTAL EXPENSES	491	280,905	-	-
FUND BALANCE - DECEMBER 31	34,832	(236,059)	(226,155)	(192,305)

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.

	2014 Actual	2015 Actual	2016 Budget	2017 Proposed
FUND BALANCE - JANUARY 1	300,045	607,158	517,753	517,753
REVENUES				
Current Property Taxes	273,391	275,395	280,000	280,000
Delinquent Property Taxes	5,960	4,594	-	-
Miscellaneous Federal Grants	961,430	1,010,961	600,000	3,297,900
State of Minnesota	354,207	135,203	-	-
Municipal State Aid	3,454,680	4,108,736	3,815,000	3,767,100
Investment Earnings	(1,206)	(228)	-	-
Other Sources	-	143,248	-	-
Special Revenue Funds	-	56,518	800,000	800,000
Public Utility Funds	-	-	555,000	415,000
TOTAL REVENUES	5,048,462	5,734,427	6,050,000	8,560,000
EXPENSES				
Improvements Other Than Buildings	4,390,590	5,823,832	6,050,000	8,560,000
Transfer to General Fund	-	-	-	-
Transfer to Debt Service	344,765	-	-	-
Transfer to Capital Project	5,994	-	-	-
Transfer to Special Assessment	-	-	-	-
TOTAL EXPENSES	4,741,349	5,823,832	6,050,000	8,560,000
FUND BALANCE - DECEMBER 31	607,158	517,753	517,753	517,753

Street Improvement Program 440

Capital Project Fund established to account for improvements to be made as part Street Improvement Program.

	2014 Actual	2015 Actual	2016 Budget	2017 Proposed
FUND BALANCE - JANUARY 1	531,021	401,891	368,556	868,556
REVENUES				
Investment Earnings	6,742	(352)	-	-
Transfer from Special Revenue	-	356,768	800,000	-
Assessment Collections	647,432	541,731	500,000	302,000
Other Reimbursements	-	96,539	-	-
TOTAL REVENUES	654,174	994,686	1,300,000	302,000
EXPENSES				
Improvements Other than Buildings	783,304	1,028,021	800,000	302,000
TOTAL EXPENSES	783,304	1,028,021	800,000	302,000
FUND BALANCE - DECEMBER 31	401,891	368,556	868,556	868,556

Capital Improvement 450

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

	2014 Actual	2015 Actual	2016 Budget	2017 Proposed
FUND BALANCE - JANUARY 1	5,495,765	3,744,153	3,641,222	3,641,222
REVENUES				
Federal Grant	934,064	2,154,389	-	-
State of Minnesota	207,717	-	-	-
Gifts and Donations	-	-	-	-
Earnings on Investments	84,377	24,923	-	-
Other Reimbursements	230,736	106,580	-	-
Transfer from General Fund	-	-	-	-
Transfer from Permanent Imp	5,994	-	-	-
Transfer from Special Revenue	222,267	119,300	-	-
Bond Proceeds	3,445,000	1,647,777	1,400,000	1,600,000
Premium on bonds	61,463	-	-	-
TOTAL REVENUES	5,191,618	4,052,969	1,400,000	1,600,000
CAPITAL OUTLAY EXPENDITURES				
Transfer to Debt Service	4,979	3,687	-	-
Bond Issuance Costs	98,293	42,248	150,000	75,000
Capital Improvements	6,839,958	4,109,965	1,250,000	1,525,000
TOTAL EXPENSES	6,943,230	4,155,900	1,400,000	1,600,000
FUND BALANCE - DECEMBER 31	3,744,153	3,641,222	3,641,222	3,641,222

Tourism & Recreational Projects 452

Capital Project fund established to account for bond proceeds for tourism and recreational projects along the St Louis River Corridor.

	2014 Actual	2015 Actual	2016 Budget	2017 Proposed
FUND BALANCE - JANUARY 1	-	-	12,768,843	8,580,343
REVENUES				
Federal Grants	-	-	-	500,000
State of Minnesota	-	-	-	500,000
Bond Proceeds	-	13,520,000	-	-
Premium on Bonds	-	265,258	-	-
Earnings on Investments	-	(21,357)	-	-
Gifts and Donations	-	-	-	-
TOTAL REVENUES	-	13,763,901	-	1,000,000
CAPITAL OUTLAY EXPENDITURES				
Capital Improvements	-	830,173	4,188,500	2,000,000
Land	-	-	-	-
Bond Issuance Costs	-	164,556	-	-
Interfund Transfer Out to Debt	-	329	-	-
TOTAL EXPENSES	-	995,058	4,188,500	2,000,000
FUND BALANCE - DECEMBER 31	-	12,768,843	8,580,343	7,580,343

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	2014 Actual	2015 Actual	2016 Budget	2017 Proposed
REVENUE				
Operating	1,734,063	1,919,763	2,166,366	2,003,089
Non-Operating	471	11,253	-	-
	1,734,534	1,931,016	2,166,366	2,003,089
EXPENSES				
Personal Services				
Supplies	53,386	3,367	-	-
Other Services and Charges	1,370,454	1,840,918	1,952,591	1,864,953
Utilities	44,289	4,944	-	-
Depreciation and Amortization	219,173	220,554	69,222	105,405
Cost of Sales	327,057	238,138	213,076	238,412
Debt Service - Interest	6,297	1,094	-	-
	2,020,656	2,309,015	2,234,889	2,208,770
ESTIMATED OPERATING INCOME / (LOSS)	(286,122)	(377,999)	(68,523)	(205,681)

Golf Fund Estimated Budgetary Cash Balance

OPERATING FUND	2016 Budget	2017 Proposed
ESTIMATED UNRESTRICTED CASH	(1,891,076)	(1,890,377)
Estimated Net Income (Loss)	(68,523)	(205,681)
Other Sources		
Depreciation	69,222	105,405
Total Other Sources	699	(100,276)
Other Uses		
Capital Lease Payments	-	-
Total Other Uses	-	-
ESTIMATED BUDGETARY YEAR END CASH BALANCE	(1,890,377)	(1,990,653)

Lester Golf Course

Revenue Detail		2014 Actual	2015 Actual	2016 Budget	2017 Proposed
OPERATING REVENUES:					
4440	Daily Admission	207,137	211,545	248,035	199,946
4441	Unlimited Season - Golf	175,760	159,937	157,583	157,765
4442	Motor Cart	144,000	180,269	197,875	197,771
4443	Driving Range Fees	22,728	28,197	37,680	31,531
4443	Other Rentals	7,835	1,449	13,655	2,500
4445	Golf Specials/Coupons/Promotions	(7,437)	6,006	-	-
4627	Concessions & Commissions	211,378	205,658	258,269	261,375
TOTAL OPERATING REVENUES		761,401	793,061	913,097	850,888
NON-OPERATING REVENUES					
4601	Earnings on Investments	-	-	-	-
4639	Loss on Sale of Equipment	-	-	-	-
4644	Misc Fees, Sales & Service	471	9,225	-	-
TOTAL NON-OPERATING REVENUES		471	9,225	-	-
TOTAL REVENUE - LESTER		761,872	802,286	913,097	850,888

Lester Golf Course

Operating Expense Detail		2014 Actual	2015 Actual	2016 Budget	2017 Proposed
OTHER EXPENDITURES					
5212	Motor Fuels	25,484	3,128	-	-
5284	Liquor Purchases	-	21,171	29,851	29,413
5285	Food & Beverage for Resale	55,879	52,051	32,699	33,933
5286	Golf Merchandise for Resale	95,312	44,914	42,471	51,025
5310	Contract Services	-	-	828,272	776,380
5310	Contract Services	208,080	137,896	-	-
5310-01	Contract Services-Clubhouse P/R	93,446	378,847	-	-
5310-02	Contract Services- Maintenance P/R	112,226	-	-	-
5310-03	Contract Services-Supplies	13,057	58,799	-	-
5310-04	Contract Services-Maintenance Supplie	45,683	130,174	-	-
5310-05	Contract Services-Fertilizer	25,714	-	-	-
5310-06	Contract Services-Other Services/Charg	72,993	25,575	-	-
5321	Telephone	810	402	-	-
5381	Electricity	13,344	940	-	-
5385	Oil	14,297	2,186	-	-
5415	Equipment Rental	41,042	40,848	-	-
5420	Depreciation	104,035	104,890	32,744	39,713
5427	Credit Card Commissions	10,795	-	-	-
5441	Other Services & Charges	241	733	-	-
5493	Cost Allocation Charges	33,400	27,500	-	-
5611	Bond Interest	-	-	-	-
5614	Capital Lease Interest	3,102	525	-	-
5622	Bond Cost Amortization	-	-	-	-
	TOTAL - LESTER	968,940	1,030,579	966,037	930,464

Enger Golf Course

Revenue Detail		2014 Actual	2015 Actual	2016 Budget	2017 Proposed
OPERATING REVENUES:					
4440	Daily Admission	273,482	320,617	373,878	277,000
4441	Unlimited Season - Golf	210,060	267,790	278,365	277,004
4442	Motor Cart	169,899	209,041	242,606	240,155
4443	Driving Range Fees	37,290	49,029	67,955	60,184
4444	Other Rentals	3,672	1,671	13,654	2,500
4445	Golf Specials/Coupons/Promotions	(7,438)	9,345		4,500
4627	Concessions & Commissions	285,697	269,209	276,811	290,858
TOTAL OPERATING REVENUES		972,662	1,126,702	1,253,269	1,152,201
NON-OPERATING REVENUES					
4601	Earnings on Investments	-	-	-	-
4639	Loss on Sale of Equipment	-	-	-	-
4644	Misc. Fees, Sales & Services, Donatior	-	2,028	-	-
TOTAL NON-OPERATING REVENUES		-	2,028	-	-
TOTAL REVENUE - ENGER		972,662	1,128,730	1,253,269	1,152,201

Enger Golf Course

Operating Expense Detail		2014 Actual	2015 Actual	2016 Budget	2017 Proposed
OTHER EXPENDITURES					
5212	Motor Fuels	27,902	239	-	-
5284	Liquor Purchases	9,144	30,639	36,314	36,052
5285	Food & Beverage for Resale	87,517	50,738	34,423	36,730
5286	Golf Merchandise for Resale	79,205	38,625	37,318	51,259
5310	Contract Services	-	-	1,124,319	1,088,573
5310	Contract Services	208,080	179,870		-
5310-01	Contract Services-Clubhouse P/R	111,530	564,321		-
5310-02	Contract Services- Maintenance P/R	128,914	-		-
5310-03	Contract Services-Supplies	15,316	53,994		-
5310-04	Contract Services-Maintenance Supplie	45,683	139,074		-
5310-05	Contract Services-Fertilizer	36,759	-		-
5310-06	Contract Services-Other Services/Charg	79,603	30,499		-
5321	Telephone	810	680	-	-
5381	Electricity	16,648	1,818	-	-
5385	Oil	-	-	-	-
5415	Equipment Rental	41,042	40,848	-	-
5420	Depreciation	115,138	115,664	36,478	65,692
5427	Credit Card Commissions	12,117	-	-	-
5441	Other Services & Charges	(287)	3,358	-	-
5493	Cost Allocation Charges	33,400	27,500	-	-
5611	Bond Interest	-	-	-	-
5614	Capital Lease Interest	3,195	569	-	-
5622	Bond Cost Amortization	-	-	-	-
	TOTAL - ENGER	1,051,716	1,278,436	1,268,852	1,278,306

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	2014 Actual	2015 Actual	2016 Budget	2017 Proposed
REVENUES				
Operating Revenue	4,227,015	4,516,914	4,806,148	4,796,257
Non-Operating	545,141	381,509	400,000	400,000
	4,772,156	4,898,423	5,206,148	5,196,257
EXPENSES				
Personal Services	531,556	500,826	523,100	608,500
Supplies	72,826	26,634	81,000	45,000
Other Services and Charges	1,146,802	1,016,284	1,121,780	1,103,322
Utilities	182,389	153,948	196,500	208,610
Depreciation and Amortization	481,279	511,551	475,900	475,900
Improvements - Non-Capital	51,346	97,712	219,000	418,500
Debt Service - Interest	235,247	243,073	190,900	190,900
Transfers Out	1,363,827	1,352,700	1,328,600	1,326,700
	4,065,272	3,902,728	4,136,780	4,377,432
ESTIMATED OPERATING INCOME (LOSS)	706,884	995,695	1,069,368	818,825

BUDGETED FTE'S	2014	2015	2016	2017
1100 Parking Manager	1	1	1	1
131 Parking Operations Specialist	0	1	1	1
121 Clerical Support Technician	1	1	1	1
24 Parking Ramp Leadworker	1	0	0	0
18 Parking Monitors	5	5	6	6
Division Total	8	8	9	9

Parking Fund Estimated Budgetary Cash Balance

OPERATING FUND	2016 Projected	2017 Proposed
ESTIMATED UNRESTRICTED CASH AND DEBT SERVICE CASH	4,117,237	3,826,737
Estimated Operating Income (Loss)	703,400	818,825
Other Sources		
Depreciation	582,100	475,900
Total Other Sources	582,100	475,900
Other Uses		
Bond Principal Payments	780,000	785,000
Capital Equipment	796,000	40,000
Total Other Uses	1,576,000	825,000
ESTIMATED BUDGETARY YEAR END CASH BALANCE	3,826,737	4,296,462

Parking Fund 505

Revenue Detail		2014 Actual	2015 Actual	2016 Budget	2017 Proposed
OPERATING REVENUES:					
4371	Parking Meter Revenues	773,949	814,068	800,000	815,200
4373	Transient Parking	962,445	966,921	968,688	1,016,417
4374	Contract Parking	1,234,893	1,360,249	1,387,960	1,369,930
4170	Miscellaneous Permits	52,957	56,560	54,500	57,500
4472	Administrative Parking Fines	1,183,733	1,226,925	1,495,000	1,437,210
4622	Rent of Buildings	0	92,074	100,000	100,000
4654	Other Reimbursements	19,038	117	0	0
4680	Damage or Losses Recovered	0	0	0	0
TOTAL OPERATING REVENUE		4,227,015	4,516,914	4,806,148	4,796,257
NON-OPERATING REVENUES:					
4270	Other Grants	5,159	0	0	0
4601	Earnings on Investments	59,774	(3,603)	0	0
4857	Transfer in from DEDA	480,208	385,112	400,000	400,000
TOTAL NON-OPERATING REVENUES		545,141	381,509	400,000	400,000
TOTAL REVENUE		4,772,156	4,898,423	5,206,148	5,196,257

Parking Administration 505-015-1479

Expense Detail		2014 Actual	2015 Actual	2016 Budget	2017 Proposed
PERSONAL SERVICES					
5100	Permanent Employees - Regular	169,296	134,375	142,000	147,700
5101	Permanent Employees - Overtime	2,893	3,087	0	0
	TOTAL	172,189	137,462	142,000	147,700
EMPLOYEE BENEFITS					
5121	P.E.R.A.	12,377	10,361	10,400	10,900
5121	P.E.R.A., GASB 68	0	5,034	0	0
5122	F.I.C.A. Social Security	10,404	8,275	8,800	9,200
5123	F.I.C.A. Medicare	2,433	1,935	2,100	2,100
5125	Dental Insurance	416	765	700	700
5126	Life Insurance	480	365	400	400
5127	Health Care Savings Plan	3,286	15,229	1,400	2,000
5130	Cafeteria Plan Benefits	33,503	28,077	27,600	27,600
	TOTAL	62,899	70,041	51,400	52,900
OPERATING EXPENSES					
5219	Other Miscellaneous Supplies	107	393	1,000	1,000
5321	Phone Service	240	240	500	500
5331	Travel/Training	0	5,257	6,000	6,000
5335	Mileage Reimbursement	0	41	500	300
5441	Other Services and Charges	5,950	1,399	6,000	4,000
5700	Transfer to General Fund	0	26,000	0	0
5700	Transfer to Special Revenue	456	0	1,900	0
	TOTAL	6,753	33,330	15,900	11,800
2512	TOTAL - ADMINISTRATION	241,841	240,833	209,300	212,400

Technology Center Parking Ramp 505-015-1480-2510

Expense Detail		2014 Actual	2015 Actual	2016 Budget	2017 Proposed
OPERATING EXPENSES					
5307	Admin/Management Fees	10,654	10,643	10,900	16,522
5310	Contract Services	200,537	173,803	210,200	174,558
5319	Other Professional Service	9,900	0	0	0
5381	Electricity	49,284	44,416	50,000	53,500
5382	Water, Gas & Sewer	3,270	3,897	4,000	4,410
5384	Refuse Disposal	1,170	1,260	2,000	2,000
5386	Steam	16,862	13,164	15,000	18,600
5404	Equipment Maintenance/Repair	375	0	1,000	5,000
5405	Parking Lot Maintenance	4,052	25,325	30,000	42,000
5420	Depreciation	171,708	181,961	171,700	171,700
5441	Other Services and Charges	1,112	1,346	0	0
5450	Laundry	6,637	1,348	0	0
5493	Cost Allocation	4,700	4,700	4,700	21,235
5580	Capital Equipment	0	205,066	0	0
5611	Bond Interest	9,624	743	700	700
5620	Fiscal Agents Fees	175	88	0	0
	TOTAL	490,060	667,760	500,200	510,225
2510	TOTAL - TECHNOLOGY CENTER RAMP	490,060	667,760	500,200	510,225

East Superior Street Parking Ramp 505-015-1480-2511

Expense Detail		2014 Actual	2015 Actual	2016 Budget	2017 Proposed
OPERATING EXPENSES					
5307	Admin/Management Fees	12,820	12,814	13,100	17,308
5310	Contract Services	294,976	258,739	300,000	240,100
5381	Electricity	13,202	11,585	14,000	17,200
5382	Water, Gas & Sewer	2,453	2,471	2,500	7,200
5404	Equipment Maintenance/Repair	0	0	0	5,000
5405	Parking Lot Maintenance	20,175	13,590	159,000	190,000
5420	Depreciation	39,766	48,852	39,800	39,800
5441	Other Services and Charges	1,112	1,112	0	0
5493	Cost Allocation	4,700	4,700	4,700	21,235
5580	Capital Equipment	0	181,710	0	0
5611	Bond Interest	781	60	100	100
5620	Fiscal Agent Fees	175	88	0	0
	TOTAL	390,160	535,721	533,200	537,943
2511	TOTAL - E SUPERIOR ST PARKING RAMP	390,160	535,721	533,200	537,943

Medical District Parking Ramp 505-015-1480-2512

Expense Detail		2014 Actual	2015 Actual	2016 Budget	2017 Proposed
OPERATING EXPENSES					
5307	Admin/Management Fees	10,725	10,714	11,000	16,633
5310	Contract Services	174,267	172,770	190,180	174,600
5381	Electricity	54,669	50,620	53,000	57,100
5382	Water, Gas & Sewer	36,351	22,413	40,000	29,200
5404	Equipment Maintenance/Repair	195	200	1,500	5,000
5405	Parking Lot Maintenance	18,359	53,759	15,000	12,500
5420	Depreciation	227,016	238,381	227,000	227,000
5441	Other Services and Charges	2,459	2,459	0	0
5481	Property Taxes	3,937	6,026	3,500	3,500
5493	Cost Allocation	4,700	4,700	4,700	21,235
5580	Capital Equipment	0	227,323	200,000	0
5611	Bond Interst	224,842	242,270	190,100	190,100
5620	Fiscal Agents Fees	700	525	0	0
	TOTAL	758,220	1,032,160	935,980	736,868
2512	TOTAL - MEDICAL DISTRICT PARKING RAMP	758,220	1,032,160	935,980	736,868

Library and Coney Island Parking Ramps 505-015-1480-2513

Expense Detail		2014 Actual	2015 Actual	2016 Budget	2017 Proposed
OPERATING EXPENSES					
5307	Admin/Management Fees	4,827	4,814	0	6,000
5310	Contract Services	180,960	132,578	169,600	149,826
5381	Electricity	6,298	5,382	8,000	9,400
5382	Water, Gas & Sewer	0	0	10,000	12,000
5405	Parking Lot Maintenance	8,760	5,038	15,000	174,000
5420	Depreciation	32,161	32,161	32,200	32,200
5493	Cost Allocation	4,600	4,600	4,600	21,235
5580	Capital Equipment	0	0	11,000	0
5730	Transfer to General Fund	0	0	0	0
	TOTAL	237,606	184,573	250,400	404,661
2513	TOTAL - LIBRARY & CONEY ISLAND PARKING RAMPS	237,606	184,573	250,400	404,661

Parking Meters and Enforcement 505-015-1481

Expense Detail		2014 Actual	2015 Actual	2016 Budget	2017 Proposed
PERSONAL SERVICES					
5100	Permanent Employees - Regular	191,848	196,067	224,800	270,200
5101	Permanent Employees - Overtime	234	73	0	0
	TOTAL	192,082	196,140	224,800	270,200
EMPLOYEE BENEFITS					
5121	P.E.R.A.	13,171	13,959	15,800	19,000
5122	F.I.C.A. Social Security	11,488	11,698	13,900	16,800
5123	F.I.C.A. Medicare	2,687	2,736	3,300	3,900
5125	Dental Insurance	819	1,922	2,200	2,600
5126	Life Insurance	945	930	1,100	1,300
5127	Health Care Savings Plan	7,580	1,497	2,100	5,400
5130	Cafeteria Plan Benefits	67,696	64,441	66,500	88,700
5133	Health or Fitness Program	0	0	0	0
	TOTAL	104,386	97,183	104,900	137,700
OPERATING EXPENSES					
5200	Office Supplies	0	531	1,000	1,000
5212	Motor Fuels	2,092	1,517	3,000	3,000
5218	Uniforms	1,612	1,298	3,000	3,000
5219	Other Miscellaneous Supplies	2,688	3,161	3,000	2,000
5241	Small Equipment	66,327	19,734	70,000	35,000
5306	Collection Services	27,821	26,560	0	0
5310	Contract Services	157,976	155,379	160,000	160,000
5355	Printing & Copying Services	1,012	1,242	500	500
5356	Copier, Printer Lease & Supplies	132	60	1,000	800
5409	Fleet Service Charges	5,272	4,114	6,000	6,000
5414	Software Lic & Mtc Agreements	0	1,116	0	0
5420	Depreciation	10,628	10,196	5,200	5,200
5427	Credit Card Commissions	4,919	5,646	0	0
5441	Other Services and Charges	2,467	603	5,000	3,000
5493	Cost Allocation	4,600	4,600	4,600	21,235
5580	Capital Equipment	51,585	0	585,000	40,000
5700	Transfer to General Fund	1,362,003	1,326,700	1,326,700	1,326,700
5700	Transfer to Special Revenue Funds	1,368	0	0	0
	TOTAL	1,702,502	1,562,457	2,174,000	1,607,435
2512	TOTAL - METERS & ENFORCEMENT	1,998,970	1,855,780	2,503,700	2,015,335

410 West First Street Parking Ramp Fund 506

The 410 West First Street Parking Ramp Fund accounts for the construction, operation, and maintenance of the parking ramp located at 410 West First Street. The parking facility was under construction in 2014, 2015 and 2016. It became operational in May, 2016.

Estimated Income and Expense	2014 Actual	2015 Actual	2016 Budget	2017 Proposed
REVENUES				
Operating Revenue	-	-	266,770	515,200
Non-Operating				
State of Minnesota Capital Grant	3,346,764	5,153,236	250,000	-
Revenue Bond Cash Balance Forward	-	-	350,000	-
Earnings on Investments	1,157	6,549	-	-
	3,347,921	5,159,785	866,770	515,200
OPERATING EXPENSES				
Supplies	-	-	37,700	38,520
Other Services and Charges	-	-	258,700	61,598
Utilities	-	-	33,420	41,304
Depreciation and Amortization	-	-	291,508	499,727
Debt Service - Interest Accrual	-	-	379,971	122,554
	-	-	1,001,299	763,703
ESTIMATED OPERATING INCOME (LOSS)	3,347,921	5,159,785	(134,529)	(248,503)
Debt Service - Principal Payment	-	-	-	136,876
Debt Service - Interest Payment	-	-	109,805	375,877
Capital Outlay-Buildings & Structures	-	-	500,000	-
Capital Outlay-Improvements Other Than Buildings	-	-	100,000	-
	-	-	709,805	512,753
ESTIMATED NON-OPERATING/OPERATING INCOME (LOSS)	3,347,921	5,159,785	(844,334)	(761,256)

410 West First Street Parking Ramp Fund 506
Estimated Budgetary Cash Balance

OPERATING FUND	2016 Projected	2017 Proposed
ESTIMATED UNRESTRICTED CASH	-	(172,855)
Estimated Operating Income (Loss)	(134,529)	(248,503)
Other Sources		
Bond Interest Accrual	379,971	122,554
Depreciation	291,508	499,727
Total Other Sources	671,479	622,281
Other Uses		
Bond Principal Payment	-	(136,876)
Bond Interest Payment	(109,805)	(375,877)
Capital Outlay	(600,000)	-
Total Other Uses	(709,805)	(512,753)
ESTIMATED BUDGETARY YEAR END CASH BALANCE	(172,855)	(311,830)

410 West First Street Parking Ramp Fund 506

Revenue Detail		2014 Actual	2015 Actual	2016 Budget	2017 Proposed
OPERATING REVENUES:					
4373	Transient Parking	-	-	22,050	42,600
4374	Contract Parking	-	-	236,320	472,600
4374-01	Contract Parking Other	-	-	8,400	-
4654	Other Reimbursements	-	-	-	-
TOTAL OPERATING REVENUE		-	-	266,770	515,200
NON-OPERATING REVENUES:					
4220-01	State of Minnesota Capital Grant	-	-	250,000	-
4999	Cash Balance Forward from Sale of Revenue Bonds	-	-	350,000	-
TOTAL NON-OPERATING REVENUES		-	-	600,000	-
TOTAL REVENUE		-	-	866,770	515,200

410 West First Street Parking Ramp Fund 506

Expense Detail		2014 Actual	2015 Actual	2016 Budget	2017 Proposed
OPERATING EXPENSES					
5307	Admin/Management Fees	-	-	10,500	14,830
5310	Contract Services	-	-	240,000	30,620
5319	Other Professional Service	-	-	2,500	-
5381	Electricity	-	-	17,400	20,880
5382	Water, Gas & Sewer	-	-	4,020	4,824
5384	Refuse Disposal	-	-	1,000	1,200
5386	Steam	-	-	12,000	14,400
5401-01	Bdlg/Structure Repair and Maintenance	-	-	16,200	19,440
5404	Equipment Maintenance/Repair	-	-	16,500	2,880
5405	Parking Lot Maintenance	-	-	5,000	16,200
5420	Depreciation	-	-	291,508	499,727
5441	Other Services and Charges	-	-	-	11,448
5493	Cost Allocation	-	-	4,700	4,700
5520	Capital Improvements-Buildings & Structures	-	-	500,000	-
5530	Capital Improvements-Improvements Other than Buildings	-	-	100,000	-
5601	Bond Principal Payment	-	-	-	136,876
5611	Bond Interest-Accrual	-	-	379,971	122,554
5611	Bond Interest Payment	-	-	109,805	375,877
	TOTAL	-	-	1,711,104	1,276,456
2510	TOTAL - W SUPERIOR STREET PARKING FACILITY	-	-	1,711,104	1,276,456

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.

	2014	2015	2016	2017	Difference
Budgeted FTE's	197.45	192.45	192.25	191.25	(1.00)

Expenditures	2014 Actual	2015 Actual	2016 Budget	2017 Proposed	Difference
Salaries and Benefits	17,524,232	17,040,412	19,145,800	19,618,700	472,900
Supplies	41,373,613	21,529,988	27,473,200	24,138,200	(3,335,000)
Other Services & Charges	17,271,025	18,351,390	17,444,500	17,050,200	(394,300)
Utilities	1,521,455	1,415,558	1,442,600	1,450,800	8,200
Depreciation/Amortization	5,320,377	5,404,648	5,899,300	5,967,500	68,200
Grants & Awards	1,487,851	433,946	650,000	520,000	(130,000)
Improvements -Non-Capital	536,275	536,758	375,000	325,000	(50,000)
Debt Service - Interest	862,624	786,278	698,800	530,600	(168,200)
Debt Service - Other	(11,556)	(25,058)	(9,800)	(26,100)	(16,300)
Capital Lease Interest	256,781	234,786	211,900	198,100	(13,800)
Total Operating	86,142,677	65,708,706	73,331,300	69,773,000	(3,558,300)
Non-Operating	14,574,776	14,461,328	10,802,300	10,057,600	(744,700)
Total Appropriation Budget	**100,717,453**	**80,170,034**	**84,133,600**	**79,830,600**	**(4,303,000)**

Utilities - Personnel Summary

		2014 Budget	2015 Budget	2016 Budget	2017 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
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	2.00	2.00	2.00	2.00
1075	Water Plant Supervisor	1.00	1.00	-	-
1045-1055	Customer Relations Supervisor	1.00	1.00	1.00	1.00
136	Financial Analyst	1.00	1.00	-	-
133	GIS Specialist	-	-	2.00	-
133	Safety Coordinator	1.00	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
130	GIS Technician	-	-	-	1.00
129	Administrative Information Specialist	2.00	2.00	2.00	-
129	Utilities Information Specialist	-	-	-	16.00
126	Information Technician	16.50	16.50	15.40	2.40
121	Clerical Support Technician	1.00	-	-	-
121	Janitor I	2.00	-	-	-
39	Senior Project Engineer	2.00	2.00	2.00	1.00
36	Project Engineer	2.00	2.00	3.00	4.00
34	Senior Engineering Specialist	0.80	0.80	0.80	0.80
33	Public Works and Utilities Analyst	-	0.80	1.80	0.80
33	Utility Programs Coordinator	4.00	5.00	4.00	4.00
32	Corrosion Technician II	2.00	-	1.00	1.00
32	FOG Project Coordinator	1.00	-	-	-
32	Project Coordinator	0.80	1.00	1.00	2.00
32	Utility Operations Leadworker	7.00	7.00	7.00	7.00
32	Customer 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	11.45	10.45	12.45	12.95
31	Utility Resources Specialist	4.00	4.00	4.00	4.00
31	Water Conveyance Specialist	-	-	-	1.00
31	Water Plant Operator A	5.00	5.00	5.00	5.00
30	Appliance Mechanic Apprentice	3.00	2.00	-	-
30	Appliance Mechanic Journeyperson	10.00	9.00	-	-
30	Instrument Technician	1.00	1.00	1.00	1.00

Utilities - Personnel Summary - continued

		2014 Budget	2015 Budget	2016 Budget	2017 Proposed
30	Utility Services Specialist Journeyperson	-	-	12.00	8.00
30	Warehouse Specialist	3.00	3.00	3.00	2.00
29	Corrosion Technician I	-	1.00	-	-
29	Gas Fitter	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	-
29	Measurement Services Specialist	-	-	9.00	12.00
29	Meter Mechanic	1.00	1.00	-	-
29	Regulator Mechanic	2.00	2.00	2.00	2.00
29	Water Conveyance Technician	2.00	2.00	2.00	3.00
28	Collection System Maintenance Worker	5.00	4.00	4.00	2.00
28	EAM Coordinator	1.00	-	-	-
28	Engineering Technician	6.50	7.50	3.50	3.00
28	Utility Operator	24.00	18.00	18.00	19.00
28	Utility Operator Apprentice	6.00	16.00	16.00	16.00
28	Utility Service Journeyperson	6.00	6.00	-	-
28	Utility Services Specialist Apprentice	8.00	9.00	9.00	12.00
28	W & G Maintenance Journey Person	2.00	-	-	-
28	Water Plant Operator B	1.00	1.00	1.00	1.00
27	Water Lab Technician	1.00	1.00	1.00	1.00
26	Utility Service Dispatcher	5.00	5.00	5.00	5.00
24	Assistant Storekeeper	-	-	-	1.00
24	Water Plant Operator C	1.00	1.00	1.00	1.00
23	Utility Maintenance Worker	14.00	12.00	13.00	13.00
22	Meter Reader	2.00	2.00	2.00	-
9	Executive Assistant	-	-	0.90	0.90
	DEPARTMENT TOTAL	197.45	192.45	192.25	191.25

Water Fund 510

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 98% of total revenues for 2017. The most significant category of expense is personal services at 49% of total expenses.

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

Estimated Income and Expense	2014 Actual	2015 Actual	2016 Budget	2017 Proposed
REVENUE				
Operating	14,539,397	14,435,413	14,510,200	15,083,400
Non-Operating	93,397	316,728	181,600	169,500
	14,632,794	14,752,141	14,691,800	15,252,900
EXPENSES				
Personal Services	5,370,757	5,095,803	5,562,500	5,989,900
Supplies	1,359,760	1,152,447	1,417,900	1,406,900
Other Services & Charges	1,327,267	1,230,938	1,350,700	1,248,100
Utilities	1,307,206	1,246,465	1,255,200	1,261,300
Depreciation/Amortization	1,635,318	1,709,521	1,873,000	1,921,100
Improvements -Non-Capital	247,873	41,515	0	0
Debt Service - Interest	176,934	176,270	170,300	127,700
Debt Service - Other	-1,454	-2,896	-700	-4,700
Capital Lease Interest	92,441	84,523	76,300	71,300
Transfers	353,656	174,513	290,900	244,700
	11,869,758	10,909,099	11,996,100	12,266,300
ESTIMATED OPERATING INCOME (LOSS)	2,763,036	3,843,042	2,695,700	2,986,600
Other Sources of Cash	1,988,266	1,430,023	2,009,600	1,916,400
Other Uses of Cash	-5,272,989	-5,289,367	-4,973,800	-4,521,400
Increase (Decrease) in Cash	-521,687	-16,302	-268,500	381,600

Water Fund Estimated Unrestricted Cash Balance

OPERATING FUND	2016 Budget	2016 Projected	2017 Proposed
ESTIMATED OPERATING INCOME (LOSS)	2,695,700	3,404,000	2,986,600
Other Sources of Cash			
Depreciation and Amortization	1,873,000	1,790,300	1,921,100
Interest from Bond Discount	-700	-4,800	-4,700
PERA Retirement, GASB 68	0	51,800	0
Other Post Employment Benefits	0	0	0
Due from Other Funds	0	115,828	0
Special Assessment Principal	137,300	146,422	0
Total Other Sources of Cash	2,009,600	2,099,550	1,916,400
Other Uses of Cash			
Due to Other Funds	0	17,891	0
Capital Improvements from Current Revenues	2,859,700	3,446,200	2,344,000
Infrastructure Improvements	0	0	0
Capital Equipment Purchases	320,000	346,000	439,800
Bond Principal Payments	1,574,400	1,445,200	1,509,500
AMR Lease Principal Payments	219,700	219,700	228,100
Total Other Uses of Cash	4,973,800	5,474,991	4,521,400
INCREASE (DECREASE) IN CASH	-268,500	28,559	381,600
ESTIMATED UNRESTRICTED CASH AND DEBT SERVICE CASH- BEGINNING	701,300	483,951	512,510
ESTIMATED UNRESTRICTED CASH AND DEBT SERVICE CASH- ENDING	432,800	512,510	894,110

Water Fund 510

Revenue Detail		2014 Actual	2015 Actual	2016 Budget	2017 Proposed
OPERATING REVENUES:					
4636	Sale of Scrap	23,877	14,952	14,000	12,000
4680	Damage or Losses Recovered	0	2,253	0	0
4800	Meter Repair	45,791	37,796	30,000	25,000
4801	Off/On Charge	27,695	23,984	28,000	26,000
4802	Interest - Customer Accounts	46,303	44,903	44,000	44,000
4805	Reimbursements	2,505	8,825	3,000	3,000
4807	Water Tower Lease	138,581	0	0	0
4809	Miscellaneous Operating	26,311	19,931	15,000	15,000
4810	Metered Water Sales	10,524,395	10,619,858	10,709,800	11,218,000
4811	Water for Resale	1,308,121	1,258,161	1,256,200	1,325,900
4831	Fixed Rate Charges	2,385,423	2,397,906	2,405,200	2,409,500
4851	Interest Income	10,395	6,844	5,000	5,000
TOTAL OPERATING REVENUES		14,539,397	14,435,413	14,510,200	15,083,400
NON-OPERATING REVENUES:					
4220	State of Minnesota Operating	0	0	0	0
4230	Pera Aid	16,919	16,919	16,900	16,900
4601	Change in Fair Value Investments	3,060	4,640	0	0
4601	GASB #31 Adjustment	13,182	0	0	0
4806	Connection Fees	7,655	15,426	7,000	7,000
4850	Earnings on Investments	-31	0	100	0
4853	Gain on Sale of Assets	13,590	14,847	1,000	2,000
4854	Utility Assessment	23,087	146,039	3,000	3,000
4730	Tranfers from Special Revenue Funds	5,275	97,537	135,000	122,000
4730	Tranfers from Enterprise Funds	10,660	21,320	18,600	18,600
TOTAL NON-OPERATING REVENUES		93,397	316,728	181,600	169,500
TOTAL REVENUE		14,632,794	14,752,141	14,691,800	15,252,900

Director's Office 510-500-1900

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

Expense Detail		2014 Actual	2015 Actual	2016 Budget	2017 Proposed
PERSONAL SERVICES					
5100	Permanent Employees - Regular	47,838	50,897	70,100	54,800
5101	Permanent Employees - Overtime	199	510	500	500
	TOTAL	48,037	51,407	70,600	55,300
EMPLOYEE BENEFITS					
5121	P.E.R.A.	19,355	3,706	5,100	4,000
5122	F.I.C.A. Social Security	2,886	2,969	4,400	3,400
5123	F.I.C.A. Medicare	699	744	1,000	800
5125	Dental Insurance	96	223	300	200
5126	Life Insurance	109	108	200	100
5127	Health Care Savings	1,750	1,430	600	500
5130	Cafeteria Plan Benefits	5,170	5,018	7,100	5,200
	TOTAL	30,065	14,198	18,700	14,200
OPERATING EXPENSES					
5200	Office Supplies	26	0	100	100
5205	Safety & Training Materials	0	110	0	0
5241	Small Equipment	0	0	200	100
5321	Telephone	120	120	100	100
5331	Training Expense	139	0	300	300
5335	Mileage Reimbursement - Local	39	201	100	200
5356	Copier, Printer Lease & Supplies	0	0	0	0
5438	Licenses	0	0	0	0
5441	Other Services and Charges	0	0	0	0
5700	Transfer to Special Revenue Funds	12,844	0	0	0
	TOTAL	13,168	431	800	800
1900	TOTAL - DIRECTOR'S OFFICE	91,270	66,036	90,100	70,300

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		2014 Actual	2015 Actual	2016 Budget	2017 Proposed
OPERATING EXPENSES					
5420	Depreciation	1,635,318	1,709,521	1,873,000	1,921,100
5441	Other Services & Charges	0	62	0	0
5535	Improvements (Non-Capital)	247,873	41,515	0	0
5540	Equipment (Non-Capital)	1,848	10,210	12,000	0
5611	Bond Interest	176,934	176,270	170,300	127,700
5613	Interest from Bond Amortization	-1,454	-2,896	-700	-4,700
5614	Capital Lease Interest	92,441	84,523	76,300	71,300
5620	Fiscal Agents Fee	569	525	500	900
5621	Bond Issuance/Discount Fees	6,500	10,803	0	0
	TOTAL	2,160,029	2,030,533	2,131,400	2,116,300
NON-OPERATING EXPENSES					
5532	Capital Improvements - Bonds	4,649,330	4,294	0	0
5533	Capital Improvements - Revenue Financing	1,352,732	2,911,990	2,859,700	2,344,000
5536	Utility Infrastructure Replacmt Proj	1,917,676	-6,907	0	0
5580	Capital Equipment	313,466	280,015	320,000	439,800
	TOTAL	8,233,204	3,189,392	3,179,700	2,783,800
1905	TOTAL - CAPITAL	10,393,233	5,219,925	5,311,100	4,900,100

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		2014 Actual	2015 Actual	2016 Budget	2017 Proposed
PERSONAL SERVICES					
5100	Permanent Employees - Regular	39,979	11,309	12,500	16,800
5101	Permanent Employees - Overtime	1,143	0	0	0
	TOTAL	41,122	11,309	12,500	16,800
EMPLOYEE BENEFITS					
5121	P.E.R.A.	2,560	894	900	1,300
5121	P.E.R.A., GASB 68	0	51,761	0	0
5122	F.I.C.A. Social Security	2,493	590	800	1,000
5123	F.I.C.A. Medicare	583	138	200	200
5125	Dental Insurance	142	87	100	100
5126	Life Insurance	4,752	4,889	0	0
5127	Health Care Savings	-983	115	100	200
5130	Cafeteria Plan Benefits	11,762	4,290	3,800	5,000
5133	Health or Fitness Program	0	0	0	0
5134	Other Post Retirement Benefits	-140,596	-466,690	0	0
5134	Other Post Retirement Transfer	0	104,000	0	0
5135	Retiree Health Insurance	528,653	533,931	552,600	535,500
5151	Worker's Compensation	40,800	38,300	44,800	52,500
	TOTAL	450,166	272,305	603,300	595,800
OPERATING EXPENSES					
5200	Office Supplies	15	0	200	100
5201	Computer Supplies/Software	22,146	14,313	0	0
5205	Safety & Training	6,182	484	900	900
5211	Cleaning & Janitorial Supplies	2,834	3,129	2,700	3,000
5212	Motor Fuels	0	0	200	200
5218	Uniforms	1,211	0	0	0
5219	Other Miscellaneous Supplies	3,836	182	0	0
5241	Small Equipment	2,560	1,011	700	1,400
5301	Auditing Services	629	809	1,000	1,000
5305	Medical Services/Testing Fees	2,858	2,741	2,700	2,700
5310	Contract Services	49,143	6,156	0	0
5319	Other Professional Services	377	0	0	0
5320	Data Services	10,731	17,288	18,800	18,900
5321	Telephone	6,947	6,480	6,200	4,400
5331	Training Expense	1,182	2,611	2,400	2,800
5333	Freight/Delivery Charges	419	1,444	0	0
5335	Mileage Reimbursement - Local	0	0	0	0
5355	Printing & Copying Services	0	87	0	0
5356	Copier, Printer Lease & Supplies	4,991	6,060	6,800	6,800
5360	Insurance	74,900	113,800	95,500	53,300
5381	Electricity	15,952	15,896	12,700	12,700
5382	Water, Gas & Sewer	22,748	18,372	19,700	19,500
5384	Refuse Disposal	3,006	3,065	3,200	3,100
5401	Building Repair & Maintenance	6,874	11,101	8,400	32,500
5404	Equipment Repair & Maintenance	0	3,423	5,000	5,000
5409	Fleet Services Charges	0	15	100	200
5414	Software Lic & Mtc Agreements	6,246	32,631	33,900	35,300
5433	Dues and Subscriptions	0	0	0	0
5438	Licenses	0	0	0	0
5441	Other Services & Charges	20,405	6,922	17,100	15,100
5450	Laundry	2,198	1,515	1,700	1,400
5457	Hydrant Maintenance	30,000	30,000	30,000	30,000
5493	Cost Allocation	383,200	385,300	385,300	332,000
5700	Transfer to General Fund	34,882	60,200	56,900	78,700
5700	Transfer to Special Revenue Funds	0	0	0	0
5700	Transfer to Internal Service Funds	120,000	0	68,000	0
	TOTAL	836,472	745,035	780,100	661,000
1915	TOTAL - GENERAL EXPENSE	1,327,760	1,028,649	1,395,900	1,273,600

Engineering 510-500-1930

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

Expense Detail		2014 Actual	2015 Actual	2016 Budget	2017 Proposed
PERSONAL SERVICES					
5100	Permanent Employees - Regular	336,673	354,725	354,900	356,300
5101	Permanent Employees - Overtime	27,870	33,312	25,000	30,000
5103	Temporary Wages	4,601	3,277	9,400	7,300
5111	Long-Term Disability Wages	-	-	-	-
5118	Meal Allowance	190	443	-	200
	TOTAL	369,334	391,757	389,300	393,800
EMPLOYEE BENEFITS					
5121	P.E.R.A.	25,648	28,547	28,000	28,500
5122	F.I.C.A. Social Security	22,234	23,548	24,100	24,400
5123	F.I.C.A. Medicare	5,200	5,508	5,600	5,700
5125	Dental Insurance	830	2,053	2,100	2,100
5126	Life Insurance	957	993	1,000	1,000
5127	Health Care Savings	5,502	6,850	4,600	7,400
5130	Cafeteria Plan Benefits	80,455	81,935	88,600	93,600
5133	Health or Fitness Program	-	-	-	-
	TOTAL	140,826	149,434	154,000	162,700
OPERATING EXPENSES					
5200	Office Supplies	610	635	600	600
5201	Computer Supplies	7,662	622	-	200
5203	Paper, Stationery and Forms	862	188	600	400
5205	Safety and Training Materials	233	123	300	300
5212	Motor Fuel	4,505	3,066	5,000	5,000
5218	Uniforms	-	31	-	400
5219	Other Miscellaneous Supplies	117	50	-	-
5240	Small Tools	969	549	800	800
5241	Small Equipment	3,438	717	1,900	2,100
5242	Survey Equipment and Supplies	2,035	1,697	5,500	5,500
5303	Engineering Services	-	944	75,000	-
5310	Contract Services	4,892	-	-	-
5320	Data Services	13	1,028	1,500	1,700
5321	Telephone	2,232	1,706	1,600	1,600
5322	Postage	104	7	100	100
5331	Training Expenses	1,169	1,002	3,000	4,000
5335	Mileage Reimbursement	469	198	300	300
5355	Printing and Copying	-	737	600	600
5356	Copier, Printer Lease & Supplies	3,889	1,604	800	600
5404	Equipment Maintenance Repair	346	600	700	900
5409	Fleet Services	4,201	4,598	3,000	3,500
5414	Software Lic & Mtc Agreements	1,102	8,681	10,000	8,900
5433	Dues and Subscriptions	225	172	600	1,000
5435	Books and Pamphlets	23	-	200	200
5438	Licenses	227	-	100	-
5441	Other Services and Charges	993	1,347	11,000	11,700
5486	One Call System	3,682	3,492	3,300	3,600
	TOTAL	43,998	33,794	126,500	54,000
1930	TOTAL - ENGINEERING	554,158	574,985	669,800	610,500

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 assures the integrity of customer utility connections.

Expense Detail		2014 Actual	2015 Actual	2016 Budget	2017 Proposed
PERSONAL SERVICES					
5100	Permanent Employees - Regular	798,858	778,996	664,600	704,900
5101	Permanent Employees - Overtime	28,874	26,069	40,500	29,800
5103	Temporary Wages	9	0	0	0
5118	Meal Allowance	527	193	0	100
	TOTAL	828,268	805,258	705,100	734,800
EMPLOYEE BENEFITS					
5121	P.E.R.A.	58,218	58,930	51,700	54,100
5122	F.I.C.A. Social Security	50,671	48,688	43,700	45,600
5123	F.I.C.A. Medicare	11,851	11,387	10,200	10,700
5125	Dental Insurance	2,296	5,197	4,200	4,500
5126	Life Insurance	2,648	2,510	2,000	2,100
5127	Health Care Savings	8,877	10,463	8,600	15,300
5130	Cafeteria Plan Benefits	204,935	185,995	163,000	182,200
5133	Health or Fitness Program	0	0	0	0
	TOTAL	339,496	323,170	283,400	314,500
OPERATING EXPENSES					
5200	Office Supplies	1,560	1,951	3,300	2,100
5201	Computer Supplies	193	483	300	500
5203	Paper/Stationery	0	312	800	400
5212	Motor Fuel	16,615	10,276	20,800	13,000
5215	Shop Materials	243	26	0	0
5218	Uniforms	4,188	1,191	1,800	2,200
5219	Other Miscellaneous Supplies	1,329	380	0	0
5220	Repair & Maintenance Supplies	36,092	309	25,000	10,000
5227	Utility System	3,295	15,813	140,800	150,800
5228	Painting Supplies	789	299	3,000	1,000
5240	Small Tools	10,981	3,978	2,600	2,600
5241	Small Equipment	9,932	908	6,000	8,300
5310	Contract Services	106,751	39,008	36,800	43,300
5320	Data Services	594	56	0	0
5321	Telephone	2,368	2,488	2,200	2,200
5322	Postage	46,649	46,659	49,600	49,600
5331	Training Expenses	1,050	2,087	6,700	7,000
5339	Armored Pickup	1,119	1,151	1,200	1,200
5355	Printing & Copying	803	2,221	1,700	2,000
5356	Copier, Printer Lease & Supplies	467	393	500	500
5401	Building Repair & Maintenance	46	0	0	0
5404	Equipment Maintenance & Repair	5,685	521	1,100	800
5409	Fleet Services	15,417	9,529	17,600	16,600
5414	Software Lic & Mtc Agreements	0	2,741	2,800	4,100
5418	Vehicle/Equipment Lease	0	0	0	900
5427	Credit Card Commission	18,905	15,092	15,200	15,200
5432	Uncollectible Accounts	29,612	-13,704	15,000	15,000
5441	Other Services & Charges	1,022	1,590	2,300	5,300
	TOTAL	315,705	145,758	357,100	354,600
1940	TOTAL - CUSTOMER SERVICE	1,483,469	1,274,186	1,345,600	1,403,900

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		2014 Actual	2015 Actual	2016 Budget	2017 Proposed
PERSONAL SERVICES					
5100	Permanent Employees - Regular	1,340,687	1,390,003	1,533,000	1,735,800
5101	Permanent Employees - Overtime	245,446	227,147	251,000	235,000
5103	Other Wages	6,699	4,573	0	13,500
5118	Meal Allowance	4,949	4,903	5,000	5,000
	TOTAL	1,597,781	1,626,626	1,789,000	1,989,300
EMPLOYEE BENEFITS					
5121	P.E.R.A.	111,337	118,207	130,600	144,800
5122	F.I.C.A. Social Security	97,116	98,335	110,600	123,000
5123	F.I.C.A. Medicare	22,956	23,183	25,900	28,800
5125	Dental Insurance	3,705	8,843	9,900	10,800
5126	Life Insurance	4,276	4,283	4,800	5,200
5127	Health Care Savings	22,378	14,768	27,800	44,400
5130	Cafeteria Plan Benefits	298,765	312,327	347,800	421,100
5133	Health or Fitness Program	0	0	0	0
5141	Unemployment Compensation	4,148	313	0	0
	TOTAL	564,681	580,259	657,400	778,100
OPERATING EXPENSES					
5200	Office Supplies	2,133	1,306	2,000	3,000
5201	Computer Supplies/Software	5	26	300	300
5205	Safety & Training Materials	14,467	8,041	5,500	8,100
5210	Plant/Operating Supplies	26,601	23,977	16,000	20,900
5212	Motor Fuel	89,748	57,909	85,000	75,000
5215	Shop Materials	4,441	5,131	3,400	4,400
5218	Uniforms	6,465	10,667	8,600	13,200
5219	Other Miscellaneous Supplies	854	4,907	3,000	3,000
5220	Repair & Maintenance Supplies	12,691	16,400	8,800	8,300
5222	Paving Materials	30,154	28,115	25,000	25,000
5223	Salt & Sand	650	0	0	0
5224	Gravel & Other Maintenance Mtls	53,590	70,588	60,000	60,000
5227	Utility Maintenance Supply	413,667	302,993	358,900	383,200
5228	Painting Supplies	850	372	300	400
5240	Small Tools	25,575	18,381	14,300	17,000
5241	Small Equipment	14,095	4,174	10,700	10,800
5310	Contract Services	39,717	16,548	32,200	27,200
5320	Data Services	1,103	276	0	0
5321	Telephone	2,711	1,997	2,200	3,000
5331	Training Expenses	4,978	14,940	9,500	9,500
5333	Freight/Delivery Charges	68	103	0	500
5335	Mileage Reimbursement	2,951	3,201	3,500	3,500
5355	Printing and Copying	39	0	200	200
5356	Copier, Printer Lease & Supplies	208	274	500	500
5381	Electricity	0	0	0	5,000
5382	Water/Sewer/Gas	6,318	4,305	6,000	5,000
5384	Refuse Disposal	7,557	13,864	8,500	11,000
5401	Bldg/Structure Repair & Mtc	2,734	0	0	0
5404	Equipment Maintenance/Repair	8,130	22,612	6,000	11,000
5409	Fleet Service Charges	193,091	143,812	155,000	162,400
5414	Software Lic & Mtc Agreements	0	250	0	200
5415	Vehicle/Equipment Rental	39,732	14,205	14,000	17,000
5419	Other Rentals	3,276	4,070	0	0
5438	License	69	299	500	500
5441	Other Services & Charges	52,705	1,788	5,200	6,300
5450	Laundry	10,134	6,868	7,000	8,100
5700	Transfer to General Fund	185,930	114,313	166,000	166,000
	TOTAL	1,257,437	916,712	1,018,100	1,069,500
1945	TOTAL - UTILITY OPERATIONS	3,419,899	3,123,597	3,464,500	3,836,900

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		2014 Actual	2015 Actual	2016 Budget	2017 Proposed
PERSONAL SERVICES					
5100	Permanent Employees - Regular	639,619	589,303	594,600	623,300
5101	Permanent Employees - Overtime	23,480	18,283	25,000	25,000
5118	Meal Allowance	30	84	0	0
	TOTAL	663,129	607,670	619,600	648,300
EMPLOYEE BENEFITS					
5121	P.E.R.A.	47,667	44,509	45,800	47,900
5122	F.I.C.A. Social Security	40,368	36,024	38,400	40,200
5123	F.I.C.A. Medicare	9,441	8,425	9,000	9,400
5125	Dental Insurance	1,713	3,759	3,700	3,700
5126	Life Insurance	1,977	1,815	1,800	1,800
5127	Health Care Savings	20,817	11,525	5,700	21,600
5130	Cafeteria Plan Benefits	175,869	156,353	155,200	161,700
5133	Health or Fitness Program	0	0	0	0
	TOTAL	297,852	262,410	259,600	286,300
OPERATING EXPENSES					
5200	Office Supplies	1,093	2,240	1,500	1,300
5201	Computer Supplies/Software	4,428	1,707	0	0
5210	Plant/Operating Supplies	6,819	10,274	7,000	9,500
5211	Cleaning/Janitorial Supplies	500	1,023	2,000	3,000
5212	Motor Fuel	8,206	5,761	8,000	6,500
5216	Treatment Chemicals	372,954	410,779	458,500	431,000
5218	Uniforms	4,492	397	2,800	3,000
5219	Other Miscellaneous Supplies	13,285	13,724	21,500	21,500
5220	Repair & Maintenance Supplies	99,603	73,993	76,000	74,500
5228	Painting Supplies	881	2,828	1,500	2,000
5240	Small Tools	225	2,866	4,500	3,500
5241	Small Equipment	6,830	11,035	8,700	6,500
5310	Contract Services	20,263	35,673	35,000	35,000
5319	Other Professional Services	2,466	1,137	5,000	5,000
5320	Data Services	5,116	0	0	0
5321	Telephone	1,156	745	1,200	400
5322	Postage	344	1,510	500	2,600
5331	Training Expenses	3,752	9,554	7,000	7,100
5335	Local Mileage Reimbursement	5,664	5,551	6,000	6,000
5355	Printing and Copying	128	146	800	2,300
5356	Copier, Printer Lease & Supplies	0	81	500	500
5381	Electricity	1,156,320	1,162,030	1,125,000	1,150,000
5382	Water & Sewer	105,868	45,862	91,800	69,100
5385	Oil	0	240	0	0
5400	Misc Repair & Mtc Service	331	0	0	0
5401	Building Repair & Maintenance	12,468	28,957	32,200	30,200
5404	Equipment Maintenance/Repair	13,383	40,970	46,500	75,000
5409	Fleet Services	9,580	12,760	6,000	7,000
5433	Dues and Subscriptions	5,490	5,625	5,500	6,000
5438	Licenses	45	198	300	300
5441	Other Services & Charges	6,240	49,073	61,300	57,300
5450	Laundry	1,385	502	1,000	600
5483	Water Testing Fees	2,877	3,792	2,000	3,500
	TOTAL	1,872,192	1,941,033	2,019,600	2,020,200
1955	TOTAL-WATER TRMT & PUMPING	2,833,173	2,811,113	2,898,800	2,954,800

Gas Fund 520

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, representing 96% of total revenues for 2017. The major category of expense is purchased gas, which represents 58% of total expenses.

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

Estimated Income and Expense	2014 Actual	2015 Actual	2016 Budget	2017 Proposed
REVENUE				
Gas Sales	56,083,101	34,080,384	39,929,300	35,702,900
Other Operating Revenues	2,207,307	1,413,652	1,526,000	1,386,200
Non-Operating Revenues	235,832	120,040	127,200	127,200
	58,526,240	35,614,076	41,582,500	37,216,300
EXPENSES				
Personal Services	6,862,371	6,450,903	7,749,500	8,005,400
Supplies	1,015,131	1,102,758	973,000	1,155,300
Other Services & Charges	1,719,985	1,762,288	1,558,400	1,718,100
Natural Gas Purchases	38,271,381	18,713,748	24,422,000	20,930,900
Utilities	49,369	41,093	38,000	38,500
Depreciation/Amortization	1,354,776	1,374,853	1,497,700	1,564,200
Improvements -Non-Capital	101,211	92,755	60,000	110,000
Debt Service - Interest	151,368	123,690	84,200	55,300
Debt Service - Other	-21,517	-22,349	-21,500	-18,000
Capital Lease Interest	84,738	77,479	69,900	65,400
Transfers	3,070,011	4,206,175	3,036,700	2,540,300
	52,658,824	33,923,393	39,467,900	36,165,400
ESTIMATED OPERATING INCOME (LOSS)	5,867,416	1,690,683	2,114,600	1,050,900
Other Sources of Cash	1,323,192	2,078,166	1,647,200	1,696,200
Other Uses of Cash	-4,752,213	-4,511,789	-5,046,900	-5,375,100
Increase (Decrease) in Cash	2,438,395	-742,940	-1,285,100	-2,628,000

Gas Fund Estimated Unrestricted Cash Balance

OPERATING FUND	2016 Budget	2016 Projected	2017 Proposed
ESTIMATED OPERATING INCOME (LOSS)	2,114,600	5,626,000	1,050,900
Other Souces of Cash			
Depreciation and Amortization	1,497,700	1,417,700	1,564,200
Interest from Bond Discount	-21,500	-21,400	-18,000
PERA Retirement, GASB 68	0	63,700	0
Other Post Employment Benefits	0	0	0
Due from Other Funds	0	29,794	0
Energy Fund Loan Repayment	150,000	150,000	150,000
Special Assessment Principal	21,000	8,300	0
Total Other Souces of Cash	1,647,200	1,648,094	1,696,200
Other Uses of Cash			
Due to Other Funds	0	58,872	0
Capital Improvements from Current Revenues	3,675,000	3,644,900	3,814,500
Capital Equipment Purchases	300,500	326,000	448,600
Bond Principal Payments	870,000	870,000	902,900
AMR Lease Principal Payment	201,400	201,400	209,100
Total Other Uses of Cash	5,046,900	5,101,172	5,375,100
INCREASE (DECREASE) IN CASH	-1,285,100	2,172,922	-2,628,000
ESTIMATED UNRESTRICTED CASH AND DEBT SERVICE CASH - BEGINNING	5,245,775	5,292,734	7,465,656
ESTIMATED UNRESTRICTED CASH AND DEBT SERVICE CASH - ENDING	3,960,675	7,465,656	4,837,656

Gas Fund 520

Revenue Detail		2014 Actual	2015 Actual	2016 Budget	2017 Proposed
OPERATING REVENUES:					
GAS SALES					
4820	Residential Firm	32,380,977	18,900,606	22,338,600	19,690,700
4822	Comm/Industrial Firm Large	15,307,779	8,620,493	10,560,300	8,859,500
4824	Comm/Industrial Interruptible Large	4,572,716	2,715,389	3,154,600	3,223,900
4831	Fixed Rate Charges	3,821,629	3,843,896	3,875,800	3,928,800
	TOTAL	56,083,101	34,080,384	39,929,300	35,702,900
OTHER OPERATING REVENUES					
4636	Sale of Scrap	506	0	1,000	500
4801	Off/On Charge	27,695	23,984	28,000	26,000
4802	Interest Earned on Customer Accts	195,244	116,684	120,000	105,000
4805	Reimbursements	785,925	224,201	225,000	225,000
4809	Miscellaneous Operating Revenue	67,034	85,625	70,000	65,000
4818	Servicing Appliances	400,969	377,195	340,000	380,000
4819	Comfort Policy	422,711	402,979	415,000	400,000
4827	Gas-Interruptible Transport	306,247	257,103	326,000	170,200
4832	Overcharge Refunds	0	-74,530	0	0
4851	Interest Income - Other Sources	976	411	1,000	14,500
	TOTAL	2,207,307	1,413,652	1,526,000	1,386,200
TOTAL OPERATING REVENUES		58,290,408	35,494,036	41,455,300	37,089,100
NON-OPERATING REVENUES:					
4230	Pera Aid	23,365	23,365	23,400	23,400
4601	Change in Fair Value Investments	42,497	-19,384	0	0
4601	GASB #31 Adjustment	95,975	0	0	0
4829	Two Tier Rate	46,332	57,400	64,000	62,000
4850	Earnings on Investments	6,244	0	6,000	0
4853	Gain on Sale of Assets	153	26,680	2,000	10,000
4854	Utility Special Assessments	1	-1	2,000	2,000
4730	Transfers In from Special Revenue Funds	5,275	0	0	0
4730	Transfers In from Enterprise Funds	15,990	31,980	29,800	29,800
TOTAL NON-OPERATING REVENUES		235,832	120,040	127,200	127,200
TOTAL REVENUE		58,526,240	35,614,076	41,582,500	37,216,300

Director's Office 520-500-1900

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

Expense Detail		2014 Actual	2015 Actual	2016 Budget	2017 Proposed
PERSONAL SERVICES					
5100	Permanent Employees - Regular	57,690	59,878	80,900	66,900
5101	Permanent Employees - Overtime	279	594	500	500
	TOTAL	57,969	60,472	81,400	67,400
EMPLOYEE BENEFITS					
5121	P.E.R.A.	8,580	4,442	5,900	4,900
5122	F.I.C.A. Social Security	3,506	3,531	5,000	4,200
5123	F.I.C.A. Medicare	844	875	1,200	1,000
5125	Dental Insurance	127	298	400	300
5126	Life Insurance	145	144	200	100
5127	Health Care Savings	1,834	1,526	700	600
5130	Cafeteria Plan Benefits	6,889	6,691	8,800	6,900
	TOTAL	21,925	17,507	22,200	18,000
OPERATING EXPENSES					
5200	Office Supplies	84	43	100	100
5241	Small Equipment	54	53	400	100
5321	Telephone	6,709	120	100	100
5331	Training/Travel	790	203	500	600
5335	Mileage Reimbursement Local	47	215	100	200
5356	Copier, Printer Lease & Supplies	0	0	0	0
5433	Dues & Subscription	101	0	0	0
5438	Licenses	0	0	0	0
5441	Other Services & Charges	0	0	0	0
5700	Transfer to Special Revenue Fund	16,499	5,401	0	0
	TOTAL	24,284	6,035	1,200	1,100
1900	TOTAL - DIRECTOR'S OFFICE	104,178	84,014	104,800	86,500

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		2014 Actual	2015 Actual	2016 Budget	2017 Proposed
OPERATING EXPENSES					
5420	Depreciation	1,354,776	1,374,853	1,497,700	1,564,200
5441	Other Services & Charges	0	129	0	0
5535	Improvements (Non-Capital)	101,211	92,755	60,000	110,000
5540	Equipment (Non-Capital)	3,691	22,914	31,500	0
5611	Bond Interest	151,368	123,690	84,200	55,300
5613	Interest - Bond Amortization	-21,517	-22,349	-21,500	-18,000
5614	Capital Lease Interest	84,738	77,479	69,900	65,400
5620	Fiscal Agents Fee	613	613	600	500
	TOTAL	1,674,880	1,670,084	1,722,400	1,777,400
NON-OPERATING EXPENSES					
5533	Capital Improvements - Revenue Financing	3,024,878	3,029,353	3,675,000	3,814,500
5580	Capital Equipment	303,732	325,209	300,500	448,600
	TOTAL	3,328,610	3,354,562	3,975,500	4,263,100
1905	TOTAL - CAPITAL	5,003,490	5,024,646	5,697,900	6,040,500

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		2014 Actual	2015 Actual	2016 Budget	2017 Proposed
PERSONAL SERVICES					
5100	Permanent Employees - Regular	48,939	28,794	31,300	16,800
5101	Permanent Employees - Overtime	791	0	0	0
	TOTAL	49,730	28,794	31,300	16,800
EMPLOYEE BENEFITS					
5121	P.E.R.A.	3,218	2,232	2,300	1,300
5121	P.E.R.A., GASB 68	0	63,722	0	0
5122	F.I.C.A. Social Security	2,988	1,718	1,900	1,000
5123	F.I.C.A. Medicare	699	402	500	200
5125	Dental Insurance	158	195	200	100
5126	Life Insurance	4,847	4,942	100	0
5127	Health Care Savings	420	286	300	200
5130	Cafeteria Plan Benefits	15,806	9,957	9,600	5,000
5133	Health or Fitness Program	0	0	0	0
5134	Other Post Retirement Benefits	-191,482	-587,657	0	0
5134	Other Post Retirement Transfer	0	38,000	0	0
5135	Retiree Health Insurance	896,001	874,560	891,200	916,800
5151	Worker's Compensation	51,100	48,600	56,500	56,100
	TOTAL	783,755	456,957	962,600	980,700
OPERATING EXPENSES					
5200	Office Supplies	343	35	500	100
5201	Computer Supplies/Software	28,694	17,842	0	0
5205	Safety & Training	2,510	650	1,100	1,100
5211	Cleaning & Janitorial Supplies	5,451	5,093	2,700	3,000
5212	Motor Fuels	0	0	200	200
5218	Uniforms	287	0	0	0
5241	Small Equipment	2,774	3,690	700	1,400
5301	Auditing Services	629	809	1,000	1,000
5305	Medical Services/Testing Fees	2,863	2,783	2,700	2,700
5310	Contract Services	23,954	6,318	0	0
5319	Other Professional Services	1,507	0	0	0
5320	Data Services	11,211	45,725	48,700	47,900
5321	Telephone	12,394	11,366	10,300	7,900
5322	Postage	0	0	0	700
5331	Training Expense	18,673	27,894	23,000	24,300
5333	Freight/Delivery Charges	320	497	0	0
5335	Mileage Reimbursement	0	0	0	0
5340	Advertising and Promotion	0	0	28,500	29,000
5355	Printing & Copying	0	185	0	10,000
5356	Copier, Printer Lease & Supplies	4,299	5,835	6,800	6,800
5360	Insurance	62,000	62,500	62,700	62,400
5381	Electricity	14,609	14,626	12,700	12,700
5382	Water, Gas & Sewer	23,457	15,801	14,800	15,300
5384	Refuse Disposal	1,518	1,905	2,000	1,900
5401	Building Repair & Maintenance	6,127	13,095	6,400	30,400
5404	Equipment/Machinery Repair	0	9,328	11,300	11,300
5409	Fleet Service Charges	0	60	100	200
5414	Software Lic & Mtc Agreements	14,090	46,252	50,200	52,200
5433	Dues and Subscriptions	4,224	4,754	10,600	8,000
5438	Licenses	0	121	200	200
5441	Other Services & Charges	61,633	34,928	49,200	21,300
5443	Board & Meeting Expenses	0	0	0	1,700
5450	Laundry	2,349	1,620	1,700	1,400
5452	Pipe Line Safety	11,551	9,187	12,000	12,000
5493	Cost Allocation	489,200	491,300	491,300	439,300
5711	Payment in Lieu of Taxes	2,832,296	4,080,329	2,876,000	2,357,800
5700	Transfer to General Fund	117,675	49,000	56,900	78,700
5700	Transfer to Special Revenue Fund	0	0	0	0
5700	Transfer to Internal Service Funds	103,000	0	0	0
	TOTAL	3,859,638	4,963,528	3,784,300	3,242,900
1915	TOTAL - GENERAL EXPENSE	4,693,123	5,449,279	4,778,200	4,240,400

Engineering 520-500-1930

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

Expense Detail		2014 Actual	2015 Actual	2016 Budget	2017 Proposed
PERSONAL SERVICES					
5100	Permanent Employees - Regular	613,537	658,188	708,300	702,500
5101	Permanent Employees - Overtime	66,746	57,862	65,000	65,000
5103	Temporary Wages	4,601	3,277	9,400	7,300
5111	Long-Term Disability Wages	0	0	0	0
5118	Meal Allowance	1,330	983	0	600
	TOTAL	686,214	720,310	782,700	775,400
EMPLOYEE BENEFITS					
5121	P.E.R.A.	48,433	52,428	57,200	57,000
5122	F.I.C.A. Social Security	41,496	43,505	48,500	48,000
5123	F.I.C.A. Medicare	9,705	10,175	11,300	11,200
5125	Dental Insurance	1,489	3,714	4,100	4,000
5126	Life Insurance	1,718	1,797	2,000	1,900
5127	Health Care Savings	10,218	10,038	9,200	25,400
5130	Cafeteria Plan Benefits	143,582	153,827	172,000	184,400
5133	Health or Fitness Program	0	0	0	0
	TOTAL	256,641	275,484	304,300	331,900
OPERATING EXPENSES					
5200	Office Supplies	697	863	600	600
5201	Computer Supplies	30,331	650	0	200
5203	Paper, Stationery and Forms	521	197	400	400
5205	Safety & Training Materials	233	168	500	500
5212	Motor Fuel	9,392	6,069	9,000	8,000
5218	Uniforms	0	31	0	700
5219	Other Miscellaneous Supplies	117	558	0	0
5240	Small Tools	1,013	1,771	1,000	1,000
5241	Small Equipment	8,953	8,140	5,000	5,600
5242	Survey Equipment and Supplies	2,243	6,190	5,500	5,500
5303	Engineering Services	41,414	4,808	0	0
5310	Contract Services	0	19,503	0	0
5320	Data Services	13	1,097	2,000	2,300
5321	Telephone	4,300	3,389	3,300	3,300
5322	Postage	98	2	100	100
5331	Training Expenses	6,902	6,129	10,300	11,100
5335	Mileage Reimbursement	146	0	300	300
5355	Printing and Copying	500	869	400	400
5356	Copier, Printer Lease & Supplies	4,037	1,864	1,000	800
5404	Equipment Maintenance Repair	763	1,065	700	900
5409	Fleet Services	13,243	7,692	9,000	9,000
5414	Software Lic & Mtc Agreements	1,182	15,080	15,700	14,500
5433	Dues and Subscriptions	274	172	900	900
5435	Books and Pamphlets	23	0	200	200
5438	Licenses	227	0	400	0
5441	Other Services and Charges	1,935	3,638	13,200	13,900
5486	One Call System	3,726	3,532	3,300	3,600
	TOTAL	132,283	93,477	82,800	83,800
1930	TOTAL - ENGINEERING	1,075,138	1,089,271	1,169,800	1,191,100

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 assures 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		2014 Actual	2015 Actual	2016 Budget	2017 Proposed
PERSONAL SERVICES					
5100	Permanent Employees - Regular	2,155,021	2,044,484	2,186,600	2,304,300
5101	Permanent Employees - Overtime	86,177	73,760	114,500	71,500
5103	Temporary Wages	12,428	21,720	20,000	32,200
5118	Meal Allowance	1,161	409	0	500
	TOTAL	2,254,787	2,140,373	2,321,100	2,408,500
EMPLOYEE BENEFITS					
5121	P.E.R.A.	157,686	155,846	169,700	174,800
5122	F.I.C.A. Social Security	138,166	129,598	143,900	149,200
5123	F.I.C.A. Medicare	32,313	30,309	33,600	34,900
5125	Dental Insurance	5,995	13,117	13,900	14,600
5126	Life Insurance	6,914	6,343	6,800	7,100
5127	Health Care Savings	26,951	24,595	42,300	45,100
5130	Cafeteria Plan Benefits	545,271	495,740	567,700	600,500
5133	Health or Fitness Program	0	0	0	0
	TOTAL	913,296	855,548	977,900	1,026,200
OPERATING EXPENSES					
5200	Office Supplies	3,032	2,206	4,000	2,800
5201	Computer Supplies/Software	403	916	400	800
5203	Paper/Stationery	0	448	1,200	700
5210	Plant/Operating Supplies	27,516	12,386	17,000	34,000
5212	Motor Fuel	57,214	33,687	62,800	46,600
5215	Shop Materials	9,916	17,427	15,500	11,500
5218	Uniforms	11,850	1,791	7,200	8,600
5219	Other Miscellaneous Supplies	109,028	101,338	132,000	142,000
5220	Repair & Maintenance Supplies	37,435	46,094	25,000	25,000
5227	Utility System Maintenance Supply	178,138	305,522	249,900	386,500
5228	Painting Supplies	9,372	10,251	7,500	7,500
5240	Small Tools	18,064	44,547	14,500	22,000
5241	Small Equipment	10,962	6,662	21,800	21,800
5310	Contract Services	58,479	58,511	58,900	69,200
5320	Data Services	2,375	235	0	0
5321	Telephone	8,646	8,873	8,200	8,200
5322	Postage	69,973	69,989	79,400	79,400
5331	Training / Travel	11,184	15,743	19,900	27,300
5335	Mileage Reimbursement	0	26	0	0
5339	Armored Pickup	1,811	1,828	1,900	1,900
5340	Advertising and Promotion	126,873	132,366	72,600	105,400
5355	Printing & Copying	1,275	2,859	3,400	3,900
5356	Copier, Printer Lease & Supplies	772	715	700	700
5401	Bldg/Structure Repair & Maintenance	156	0	0	0
5404	Equipment Repair & Maintenance	7,408	6,851	1,600	1,600
5409	Fleet Services	54,417	37,700	47,200	52,900
5414	Software Lic & Mtc Agreements	0	4,020	4,100	6,100
5418	Vehicle/Equipment Lease	0	0	0	900
5427	Credit Card Commissions	50,986	58,254	38,400	47,000
5432	Uncollectible Accounts	130,783	3,036	65,000	50,000
5433	Dues and Subscriptions	830	1,715	900	900
5438	Licenses	0	0	0	0
5441	Other Services & Charges	3,089	2,508	3,700	32,400
5487	Conservation Improvement	157,274	307,164	53,400	186,000
5615	Customer Deposit Refund Interest	1,654	1,920	0	0
5700	Transfer to Special Revenue Funds	0	0	0	0
	TOTAL	1,160,915	1,297,588	1,018,100	1,383,600
1940	TOTAL - CUSTOMER SERVICES	4,328,998	4,293,509	4,317,100	4,818,300

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		2014 Actual	2015 Actual	2016 Budget	2017 Proposed
PERSONAL SERVICES					
5100	Permanent Employees - Regular	953,341	1,019,461	1,239,600	1,316,500
5101	Permanent Employees - Overtime	127,650	105,019	145,500	122,000
5118	Meal Allowance	2,854	2,617	3,000	3,000
	TOTAL	1,083,845	1,127,097	1,388,100	1,441,500
EMPLOYEE BENEFITS					
5121	P.E.R.A.	76,050	80,630	100,900	105,000
5122	F.I.C.A. Social Security	66,573	68,612	85,900	89,200
5123	F.I.C.A. Medicare	15,651	16,108	20,100	20,900
5125	Dental Insurance	2,599	6,200	7,900	8,100
5126	Life Insurance	3,002	3,000	3,800	3,900
5127	Health Care Savings	17,632	10,348	20,500	29,500
5130	Cafeteria Plan Benefits	197,315	197,693	254,900	282,600
		0	0	0	0
5141	Unemployment Compensation	4,148	313	0	0
	TOTAL	382,970	382,904	494,000	539,200
OPERATING EXPENSES					
5200	Office Supplies	5,265	3,450	4,000	3,000
5201	Computer Supplies/Software	0	312	500	300
5205	Safety & Training Materials	16,773	17,554	5,300	8,900
5210	Plant Operations Supplies	21,009	21,791	13,500	20,500
5212	Motor Fuel	58,674	34,764	65,000	55,000
5215	Shop Materials	13,767	15,247	11,000	15,000
5218	Uniforms	7,463	9,139	6,200	11,200
5219	Other Miscellaneous Supplies	532	3,954	3,500	3,500
5220	Repair and Maintenance Supplies	19,065	18,726	6,800	6,300
5222	Paving Materials	19,370	24,805	20,000	20,000
5223	Salt & Sand	1,047	0	0	0
5224	Gravel & Other Maintenance Supplies	36,225	51,114	35,000	50,000
5227	Utility Maintenance Supply	95,295	102,221	136,300	133,300
5228	Painting Supplies	153	0	500	500
5240	Small Tools	22,437	28,604	14,300	16,500
5241	Small Equipment	4,500	37,131	8,700	9,900
5310	Contract Services	12,121	5,420	15,300	15,200
5320	Data Services	0	10	0	0
5321	Telephone	2,281	1,644	2,500	2,100
5331	Training Expense	4,003	1,709	4,600	5,400
5333	Freight/Delivery Charges	483	1,767	0	500
5335	Mileage Reimbursement	2,106	2,311	2,500	2,500
5355	Printing and Copying	32	24	300	300
5356	Copier, Printer Lease & Supplies	1,487	495	1,000	1,000
5384	Refuse Disposal	5,148	10,017	5,500	8,000
5401	Bldg/Structure Repair & Mtc	68	1	0	0
5404	Equipment Repair & Maintenance	4,100	21,345	4,500	7,000
5409	Fleet Service Charges	101,280	72,129	95,000	112,500
5414	Software Lic & Mtc Agreements	0	0	0	200
5415	Vehicle/Equipment Rental	5,960	3,661	5,500	4,400
5419	Other Rentals	0	192	0	0
5441	Other Services & Charges	396	2,562	2,000	5,000
5450	Laundry	6,244	4,711	4,100	6,000
5700	Transfer to General Fund	541	71,445	103,800	103,800
	TOTAL	467,825	568,255	577,200	627,800
1945	TOTAL - UTILITY OPERATIONS	1,934,640	2,078,256	2,459,300	2,608,500

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		2014 Actual	2015 Actual	2016 Budget	2017 Proposed
PERSONAL SERVICES					
5100	Permanent Employees - Regular	252,806	273,027	275,400	286,200
5101	Permanent Employees - Overtime	11,012	6,947	7,500	8,000
5118	Meal Allowance	80	56	0	0
	TOTAL	263,898	280,030	282,900	294,200
EMPLOYEE BENEFITS					
5121	P.E.R.A. Contribution	18,962	20,414	20,900	21,800
5122	F.I.C.A. Social Security	15,993	16,939	17,500	18,200
5123	F.I.C.A. Medicare	3,740	3,961	4,100	4,300
5125	Dental Insurance	564	1,339	1,300	1,300
5126	Life Insurance	651	648	600	600
5127	Health Care Savings	12,533	8,150	2,600	3,200
5130	Cafeteria Plan Benefits	54,898	53,976	54,000	56,200
	TOTAL	107,341	105,427	101,000	105,600
OPERATING EXPENSES					
5200	Office Supplies	105	3,109	500	500
5201	Computer Supplies/Software	12,367	4,484	0	0
5210	Plant Operations Supplies	21,816	22,643	20,700	21,300
5212	Motor Fuel	5,844	3,733	6,000	6,000
5218	Uniforms	913	181	900	1,100
5219	Other Miscellaneous Supplies	363	-7	1,300	1,500
5220	Repair & Maintenance Supplies	77,377	52,673	21,500	25,200
5228	Painting Supplies	19	0	0	0
5241	Small Equipment	8,125	11,812	5,000	7,500
5280	Natural Gas Purchases	38,271,381	18,713,748	24,422,000	20,930,900
5310	Contract Services	3,353	6,361	0	0
5319	Other Professional Services	0	0	3,000	0
5320	Data Services	28,937	2,449	0	0
5321	Telephone	1,850	1,549	1,600	1,400
5331	Training Expense	14,100	11,468	13,400	11,200
5335	Local Mileage Reimbursement	709	208	800	500
5355	Printing and Copying	0	19	100	100
5356	Copier, Printer Lease & Supplies	0	0	300	300
5381	Electricity	9,606	9,473	9,000	9,000
5382	Water/Sewer/Gas	1,697	1,193	1,500	1,500
5400	Miscellaneous Repair & Maint	1,644	127	0	0
5404	Equipment Maintenance Repair	0	1,654	9,500	7,500
5409	Fleet Services Charges	4,037	1,341	5,000	4,000
5414	Software Lic & Mtc Agreements	0	1,449	1,200	1,200
5433	Dues and Subscriptions	5,902	5,064	6,100	6,100
5438	Licenses	0	48	0	0
5441	Other Services & Charges	6,483	18,744	3,000	6,000
5450	Laundry	0	0	0	600
	TOTAL	38,476,628	18,873,523	24,532,400	21,043,400
1960	TOTAL - NATURAL GAS	38,847,867	19,258,980	24,916,300	21,443,200

Sewer Fund 530

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 funding source is user charges, representing 99% of total revenues for 2017. The major expense category is for contractual services and charges paid to the Western Lake Superior Sanitary District (WLSSD), constituting 56% 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	2014 Actual	2015 Actual	2016 Budget	2017 Proposed
REVENUE				
Operating Revenue	17,661,271	18,150,451	19,017,300	18,391,500
Non-Operating Revenue	634,253	2,682,697	58,900	44,200
	18,295,524	20,833,148	19,076,200	18,435,700
EXPENSES				
Personal Services	3,081,709	3,160,826	3,390,600	3,215,200
Supplies	429,040	276,974	363,600	357,700
Other Services & Charges	1,125,709	1,022,760	1,033,900	1,023,900
WLSSD Treatment	8,229,318	8,802,904	8,702,700	8,783,300
Utilities	140,657	107,214	122,700	123,700
Depreciation/ Amortization	1,313,962	1,312,741	1,437,500	1,457,500
Sanitary Sewer -Grants	800,184	303,050	450,000	360,000
Improvements -Non-Capital	53,323	191,870	50,000	50,000
Debt Service - Interest	302,949	274,835	242,500	180,500
Debt Service - Other	12,161	4,674	13,100	3,400
Capital Lease Interest	79,602	72,784	65,700	61,400
Transfers	232,732	120,445	160,500	182,400
	15,801,346	15,651,077	16,032,800	15,799,000
ESTIMATED OPERATING INCOME (LOSS)	2,494,178	5,182,071	3,043,400	2,636,700
Other Sources of Cash	1,657,135	2,018,354	1,644,000	1,460,900
Other Uses of Cash	-3,707,934	-8,370,112	-4,269,000	-4,288,100
Increase (Decrease) in Cash	443,379	-1,169,687	418,400	-190,500

Sewer Fund Estimated Unrestricted Cash Balance

OPERATING FUND	2016 Budget	2016 Projected	2017 Proposed
ESTIMATED OPERATING INCOME (LOSS)	3,043,400	4,061,600	2,636,700
Other Sources of Cash			
Depreciation and Amortization	1,437,500	1,346,700	1,457,500
Interest from Bond Discount	13,100	2,700	3,400
PERA Retirement, GASB 68	0	31,100	0
Other Post Employment Benefits	0	0	0
Due from Other Funds	0	37,319	0
Special Assessment Principal	193,400	278,503	0
Total Other Sources of Cash	1,644,000	1,696,322	1,460,900
Other Uses of Cash			
Capital Grants	0	174,800	0
Due to Other Funds	0	8,900	0
Infrastructure System Replacement Fund	76,800	120,000	120,000
Capital Improvements from Current Revenues	2,000,000	2,708,900	1,950,000
Infrastructure Improvements	0	0	0
Capital Equipment Purchases	240,300	112,000	278,700
Bond Principal Payments	1,762,800	1,557,700	1,743,000
AMR Lease Principal Payment	189,100	189,100	196,400
Total Other Uses of Cash	4,269,000	4,871,400	4,288,100
INCREASE (DECREASE) IN CASH	418,400	886,522	-190,500
ESTIMATED UNRESTRICTED CASH AND DEBT SERVICE CASH - BEGINNING	1,615,600	1,593,085	2,479,607
ESTIMATED UNRESTRICTED CASH AND DEBT SERVICE CASH - ENDING	2,034,000	2,479,607	2,289,107

Sewer Fund 530

Revenue Detail		2014 Actual	2015 Actual	2016 Budget	2017 Proposed
OPERATING REVENUES:					
4636	Sale of Materials	1,061	346	1,000	1,000
4802	Interest Earned on Customer Accounts	60,824	56,135	56,000	54,000
4805	Reimbursements	29,101	26,138	27,000	27,000
4809	Misc. Operating Revenue	1,933	2,322	2,000	1,800
4831	Fixed Rate Charges	1,923,176	1,927,490	1,923,100	1,929,100
4832	Overcharge Refunds	-131,820	0	0	0
4833	Sewer Revenues	15,651,940	15,999,265	16,893,600	16,256,000
4834	Fond du Lac Grinder Pump Surcharge	11,400	12,017	11,600	11,600
4839	Point of Sale Inspection Fee	103,983	114,984	100,000	105,000
4851	Interest Income - Other Sources	9,673	11,754	3,000	6,000
TOTAL OPERATING REVENUES		17,661,271	18,150,451	19,017,300	18,391,500
NON-OPERATING REVENUES:					
4210	Federal Grants - Capital	5,624	0	0	0
4220	Minnesota Grants - Capital	439,724	2,560,460	0	0
4230	Pera Aid	8,283	8,283	8,300	8,300
4601	Change in Fair Value Investments	15,377	-190	0	0
4601	GASB #31 Adustment	20,760	0	0	0
4806	Connection Fees	0	0	0	0
4850	Earnings on Investments	1,543	0	700	0
4853	Gain on Sale of Assets	4,731	31,977	0	1,000
4854	Utility Special Assessments	123,506	63,307	35,000	20,000
4730	Transfer from Special Projects Funds	5,275	0	0	0
4730	Transfer from Enterprise Funds	9,430	18,860	14,900	14,900
TOTAL NON-OPERATING REVENUES		634,253	2,682,697	58,900	44,200
TOTAL REVENUE		18,295,524	20,833,148	19,076,200	18,435,700

Director's Office 530-500-1900

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

Expense Detail		2014 Actual	2015 Actual	2016 Budget	2017 Proposed
PERSONAL SERVICES					
5100	Permanent Employees - Regular	45,475	48,333	67,300	51,800
5101	Permanent Employees - Overtime	177	490	500	500
	TOTAL	45,652	48,823	67,800	52,300
EMPLOYEE BENEFITS					
5121	P.E.R.A.	11,744	3,522	4,900	3,800
5122	F.I.C.A. Social Security	2,737	2,809	4,200	3,200
5123	F.I.C.A. Medicare	664	706	1,000	800
5125	Dental Insurance	88	205	300	200
5126	Life Insurance	99	99	100	100
5127	Health Care Savings	1,727	1,406	600	500
5130	Cafeteria Plan Benefits	4,699	4,600	6,700	4,800
	TOTAL	21,758	13,347	17,800	13,400
OPERATING EXPENSES					
5200	Office Supplies	0	0	0	0
5241	Small Equipment	54	53	200	100
5321	Telephone	120	120	100	100
5331	Training Expense	0	0	300	300
5335	Mileage Reimbursement	37	197	100	200
5356	Copier, Printer Lease & Supplies	41	87	100	100
5438	Licenses	0	0	0	0
5441	Other Services & Charges	1,950	50	0	0
5700	Transfer to Special Revenue Funds	7,809	0	0	0
	TOTAL	10,011	507	800	800
1900	TOTAL - DIRECTOR'S OFFICE	77,421	62,677	86,400	66,500

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		2014 Actual	2015 Actual	2016 Budget	2017 Proposed
OPERATING EXPENSES					
5420	Depreciation	1,313,962	1,312,741	1,437,500	1,457,500
5441	Other Services & Charges	0	78	0	0
5535	Improvements (Non-Capital)	53,323	191,870	50,000	50,000
5540	Equipment (Non-Capital)	1,508	17,407	10,500	0
5611	Bond Interest	302,949	274,835	242,500	180,500
5613	Interest - from Amortization	12,161	4,674	13,100	3,400
5614	Capital Lease Interest	79,602	72,784	65,700	61,400
5620	Fiscal Agents Fee	2,231	2,100	2,100	2,600
5621	Bond Issuance/Discount Fees	6,500	25,204	0	0
	TOTAL	1,772,236	1,901,693	1,821,400	1,755,400
NON-OPERATING EXPENSES					
5532	Capital Improvements-Bond	521,419	3,135,627	0	0
5533	Capital Improvements - Revenue	387,214	3,226,815	2,000,000	1,950,000
5536	Utility Infrastructure Replace. Proj.	743,566	0	0	0
5580	Capital Equipment	159,693	373,327	240,300	278,700
	TOTAL	1,811,892	6,735,769	2,240,300	2,228,700
1905	TOTAL - CAPITAL	3,584,128	8,637,462	4,061,700	3,984,100

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		2014 Actual	2015 Actual	2016 Budget	2017 Proposed
PERSONAL SERVICES					
5100	Permanent Employees - Regular	28,970	7,971	9,400	16,800
5101	Permanent Employees - Overtime	694	0	0	0
	TOTAL	29,664	7,971	9,400	16,800
EMPLOYEE BENEFITS					
5121	P.E.R.A.	1,767	670	700	1,300
5121	P.E.R.A., GASB 68	0	31,051	0	0
5122	F.I.C.A. Social Security	1,782	473	600	1,000
5123	F.I.C.A. Medicare	417	111	100	200
5125	Dental Insurance	104	65	100	100
5126	Life Insurance	1,317	1,287	0	0
5127	Health Care Savings	228	86	100	200
5130	Cafeteria Plan Benefits	9,082	3,233	2,900	5,000
5133	Health or Fitness Program	0	0	0	0
5134	Other Post Retirement Benefits	-82,582	-53,552	0	0
5135	Retiree Health Insurance	188,228	186,409	187,200	180,700
5151	Worker's Compensation	31,000	20,000	25,700	32,900
	TOTAL	151,343	189,833	217,400	221,400
OPERATING EXPENSES					
5200	Office Supplies	87	0	200	100
5201	Computer Supplies/Software	20,804	9,156	0	0
5205	Safety & Training	333	444	700	700
5211	Cleaning & Janitorial Supplies	2,043	3,055	2,700	3,000
5212	Motor Fuels	0	0	200	200
5218	Uniforms	219	0	0	0
5219	Other Miscellaneous Supplies	0	159	0	0
5241	Small Equipment	2,438	1,150	700	1,400
5301	Auditing Services	629	809	1,000	1,000
5305	Medical Services/Testing Fees	2,862	2,767	2,700	2,700
5310	Contract Services	21,692	6,156	1,000	0
5319	Other Professional Services	4,034	0	0	0
5320	Data Services	8,066	17,674	18,800	17,500
5321	Telephone	6,186	5,460	4,800	3,100
5331	Training / Travel	313	3,459	2,300	2,800
5335	Mileage Reimbursement - Local	0	0	0	0
5355	Printing & Copying Services	0	87	0	0
5356	Copier, Printer Lease & Supplies	3,688	5,341	6,700	6,800
5360	Insurance	88,000	3,100	-18,400	0
5381	Electricity	15,162	14,990	12,700	12,700
5382	Water, Gas & Sewer	18,958	10,797	15,000	16,000
5384	Refuse Disposal	1,518	1,905	2,000	1,900
5401	Building Repair & Maintenance	5,713	7,944	6,300	30,400
5404	Equipment/Machinery Repair & Mtc	0	4,963	8,700	8,700
5409	Fleet Service Charges	0	15	100	200
5414	Software Lic & Mtc Agreements	9,895	34,454	32,800	34,000
5433	Dues & Subscriptions	0	0	0	0
5438	Licenses	0	45	0	0
5441	Other Services & Charges	14,572	5,362	12,700	11,800
5450	Laundry	2,198	1,516	1,700	1,400
5493	Cost Allocation	306,900	308,000	308,000	232,800
5700	Transfer to General Fund	42,360	49,000	56,800	78,700
5700	Transfer to Special Revenue Funds	0	0	0	0
5700	Transfer to Internal Service Funds	161,000	0	0	0
	TOTAL	739,670	497,808	480,200	467,900
1915	TOTAL - UTILITY GENERAL	920,677	695,612	707,000	706,100

Engineering 530-500-1930

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

Expense Detail		2014 Actual	2015 Actual	2016 Budget	2017 Proposed
PERSONAL SERVICES					
5100	Permanent Employees - Regular	364,861	379,750	385,800	354,100
5101	Permanent Employees - Overtime	26,673	30,725	20,000	20,000
5103	Temporary Wages	4,601	3,277	9,300	7,200
5111	Long-Term Disability Wages	0	0	0	0
5118	Meal Allowance	185	438	0	200
	TOTAL	396,320	414,190	415,100	381,500
EMPLOYEE BENEFITS					
5121	P.E.R.A.	27,610	30,240	29,800	27,600
5122	F.I.C.A. Social Security	23,922	24,931	25,700	23,600
5123	F.I.C.A. Medicare	5,595	5,831	6,000	5,500
5125	Dental Insurance	867	2,117	2,200	2,000
5126	Life Insurance	1,000	1,025	1,000	1,000
5127	Health Care Savings	6,069	6,790	4,800	6,900
5130	Cafeteria Plan Benefits	79,728	79,558	84,900	87,300
5133	Health or Fitness Program	0	0	0	0
	TOTAL	144,791	150,492	154,400	153,900
OPERATING EXPENSES					
5200	Office Supplies	840	635	600	700
5201	Computer Supplies	8,249	721	0	200
5203	Paper, Stationary & Forms	507	188	500	400
5205	Safety & Training Materials	233	123	500	500
5212	Motor Fuels	5,192	3,243	4,500	4,500
5218	Uniforms	0	21	0	300
5219	Other Miscellaneous Supplies	117	50	0	0
5240	Small Tools	969	683	800	800
5241	Small Equipment	4,953	567	1,900	2,100
5242	Survey Equipment and Supplies	2,035	1,561	5,500	5,500
5303	Engineering Services	294	944	0	0
5310	Contract Services	0	0	0	0
5320	Data Services	20	1,001	1,500	1,700
5321	Telephone	2,301	1,815	2,000	2,000
5322	Postage	237	123	100	100
5331	Training Expenses	1,340	1,246	5,900	5,900
5335	Mileage Reimbursement - Local	2,585	1,638	2,000	2,000
5355	Printing and Copying	2,338	2,623	1,000	500
5356	Copier, Printer Lease & Supplies	3,889	1,604	900	700
5404	Equipment Maintenance/Repair	346	600	700	900
5409	Fleet Services Charges	5,192	7,977	3,000	5,000
5414	Software Lic & Mtc Agreements	1,102	9,281	10,600	9,200
5433	Dues & Subscriptions	221	222	800	800
5435	Books & Pamphlets	23	0	200	200
5438	Licenses	362	0	100	0
5441	Other Services and Charges	3,171	3,566	13,200	13,900
5486	One Call System	3,682	3,492	3,300	3,600
	TOTAL	50,198	43,924	59,600	61,500
1930	TOTAL - ENGINEERING	591,309	608,606	629,100	596,900

Customer Service 530-500-1940

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

Expense Detail		2014 Actual	2015 Actual	2016 Budget	2017 Proposed
PERSONAL SERVICES					
5100	Permanent Employees - Regular	233,000	241,472	177,600	168,300
5101	Permanent Employees - Overtime	4,179	4,556	500	2,300
5118	Meal Allowance	60	38	0	0
	TOTAL	237,239	246,066	178,100	170,600
EMPLOYEE BENEFITS					
5121	P.E.R.A.	16,606	18,077	12,900	12,400
5122	F.I.C.A. Social Security	14,549	14,914	11,000	10,600
5123	F.I.C.A. Medicare	3,403	3,488	2,600	2,500
5125	Dental Insurance	707	1,733	1,200	1,100
5126	Life Insurance	812	838	600	500
5127	Health Care Savings	2,879	4,251	1,700	3,700
5130	Cafeteria Plan Benefits	53,605	50,262	42,200	40,800
5133	Health or Fitness Program	0	0	0	0
	TOTAL	92,561	93,563	72,200	71,600
OPERATING EXPENSES					
5200	Office Supplies	903	738	1,000	900
5201	Computer Supplies	171	427	200	400
5203	Paper/Stationery	0	247	600	300
5212	Motor Fuel	1,575	1,146	1,400	800
5218	Uniforms	239	0	0	0
5241	Small Equipment	2,923	811	2,200	2,900
5310	Contract Services	34,488	34,507	29,400	34,600
5321	Telephone	198	198	300	200
5322	Postage	41,266	41,276	39,700	39,800
5331	Training Expense	762	1,736	1,400	1,600
5339	Armored Pickup	1,013	1,017	900	900
5355	Printing & Copying	662	1,578	1,200	1,400
5356	Copier, Printer Lease & Supplies	326	289	300	300
5401	Building Repair & Maintenance	57	169	0	0
5404	Equipment Repair & Maintenance	2,042	201	600	300
5409	Fleet Services	1,333	682	1,200	500
5414	Software Lic & Mtc Agreements	0	2,376	2,300	3,500
5418	Vehicle/Equipment Lease	0	0	0	900
5427	Credit Card Commission	23,918	18,410	20,800	19,000
5432	Uncollectible Accounts	24,449	-5,874	25,000	18,000
5441	Other Services & Charges	11,028	6,373	700	700
	TOTAL	147,353	106,307	129,200	127,000
1940	TOTAL-CUSTOMER SERVICES	477,153	445,936	379,500	369,200

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		2014 Actual	2015 Actual	2016 Budget	2017 Proposed
PERSONAL SERVICES					
5100	Permanent Employees - Regular	868,499	962,059	1,051,000	919,800
5101	Permanent Employees - Overtime	80,970	76,613	112,200	95,000
5103	Temporary Wages	9,379	6,403	0	18,900
5111	Long-Term Disability Wages	0	0	0	0
5118	Meal Allowance	1,770	1,934	2,000	2,100
	TOTAL	960,618	1,047,009	1,165,200	1,035,800
EMPLOYEE BENEFITS					
5121	P.E.R.A.	66,776	76,104	85,800	74,500
5122	F.I.C.A. Social Security	58,280	63,063	72,100	64,100
5123	F.I.C.A. Medicare	13,630	14,749	16,900	15,000
5125	Dental Insurance	2,554	6,637	7,100	6,000
5126	Life Insurance	2,949	3,212	3,400	2,900
5127	Health Care Savings	23,152	13,704	17,500	26,300
5130	Cafeteria Plan Benefits	252,261	264,908	293,800	233,600
5133	Health or Fitness Program	0	0	0	0
5141	Unemployment Compensation	543	606	0	0
	TOTAL	420,145	442,983	496,600	422,400
OPERATING EXPENSES					
5200	Office Supplies	2,587	2,410	2,500	3,000
5201	Computer Supplies	1,000	3,470	1,300	1,300
5205	Safety & Training Materials	9,729	8,250	5,600	5,400
5210	Plant Operations Supplies	28,146	24,976	25,600	25,000
5212	Motor Fuel	62,184	38,971	62,000	57,000
5215	Shop Materials	880	287	1,600	1,600
5218	Uniforms	3,887	7,617	11,900	20,400
5219	Other Miscellaneous Supplies	1,482	1,028	2,000	2,500
5220	Repair and Maintenance Supplies	25,287	34,030	14,000	17,300
5222	Paving Materials	18,834	17,607	20,000	20,000
5224	Gravel and other Mtc Materials	36,100	46,781	46,000	46,500
5227	Utility Maintenance Supply	146,954	35,239	94,000	95,000
5240	Small Tools	10,630	5,985	7,000	7,000
5241	Small Equipment	4,864	9,821	15,200	11,800
5310	Contract Services	34,793	21,551	24,300	32,300
5319	Other Professional Services	0	0	0	0
5320	Data Services	5,183	357	0	0
5321	Telephone	1,000	1,043	1,000	1,500
5331	Training Expense	24,582	12,924	15,900	13,400
5333	Freight/Delivery Charges	525	448	1,000	500
5335	Mileage Reimbursement	5,839	2,672	3,000	3,000
5355	Printing and Copying	26	660	800	800
5356	Copier, Printer Lease & Supplies	131	486	500	500
5381	Electricity	92,023	71,724	80,000	82,000
5382	Water, Gas & Sewer	14,514	9,703	15,000	13,000
5384	Refuse Disposal	12,897	16,634	13,200	15,200
5404	Equipment Maintenance/Repair	6,434	18,514	13,500	40,500
5409	Fleet Service Charges	108,368	96,883	110,000	112,900
5410	Fond Du Lac Grinder Pump	3,144	0	3,300	3,000
5414	Software Lic & Mtc Agreements	0	1,588	1,400	1,700
5415	Vehicle/Equipment Rental	1,498	989	3,000	2,000
5419	Other Rentals	0	3,276	0	0
5433	Dues and Subscriptions	234	753	500	900
5438	Licenses	1,063	475	500	500
5441	Other Services & Charges	10,996	6,256	11,500	12,500
5443	Board & Meeting Expenses	47	685	0	0
5450	Laundry	11,701	5,483	5,200	4,800
5700	Transfer to General Fund	21,563	71,445	103,700	103,700
	TOTAL	709,125	581,021	716,000	758,500
1945	TOTAL - UTILITY OPERATIONS	2,089,888	2,071,013	2,377,800	2,216,700

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		2014 Actual	2015 Actual	2016 Budget	2017 Proposed
5484	Western Lake Superior Sanitary District Srv Charge	8,229,318	8,802,904	8,702,700	8,783,300
5485	Western Lake Superior Sanitary District Testing	217,982	218,801	218,800	217,000
1965	TOTAL- SEWER TREATMENT	8,447,300	9,021,705	8,921,500	9,000,300

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		2014 Actual	2015 Actual	2016 Budget	2017 Proposed
PERSONAL SERVICES					
5100	Permanent Employees - Regular	419,291	369,520	409,900	468,100
5101	Permanent Employees - Overtime	16,557	8,611	30,000	25,000
5103	Temporary Wages	0	0	0	0
5118	Meal Allowance	260	130	300	300
	TOTAL	436,108	378,261	440,200	493,400
EMPLOYEE BENEFITS					
5121	P.E.R.A.	30,937	26,731	32,100	36,000
5122	F.I.C.A. Social Security	26,704	23,138	27,300	30,600
5123	F.I.C.A. Medicare	6,245	5,412	6,400	7,100
5125	Dental Insurance	1,170	2,290	2,500	2,800
5126	Life Insurance	1,350	1,095	1,200	1,300
5127	Health Care Savings	4,003	3,469	3,700	7,200
5130	Cafeteria Plan Benefits	75,101	66,153	83,200	97,100
5133	Health or Fitness Program	0	0	0	0
	TOTAL	145,510	128,288	156,400	182,100
OPERATING EXPENSES					
5200	Office Supplies	97	653	300	300
5201	Computer Supplies	0	0	200	200
5205	Safety & Training	0	65	200	200
5212	Motor Fuels	2,840	1,263	4,500	4,000
5218	Uniforms	750	930	1,100	1,700
5220	Repair & Maintenance Supplies	0	8,451	0	0
5227	Utility System Maintenance Supplies	0	0	0	0
5240	Small Tools	0	3,434	0	0
5241	Small Equipment	17,905	528	24,200	11,700
5320	Data Services	0	0	0	0
5321	Telephone	1,608	1,070	1,400	1,400
5322	Postage	0	5	300	300
5331	Training Expense	0	943	3,500	4,300
5335	Mileage Reimbursement	10,000	11,447	11,000	11,000
5355	Printing & Copying	0	0	500	300
5356	Copier, Printer Lease & Supplies	0	0	200	200
5404	Equipment Maintenance Repair	0	862	1,400	4,400
5409	Fleet Services	4,552	1,865	2,000	1,500
5418	Vehicle/Equipment Lease	0	0	9,600	7,200
5441	Other Services and Charges	3,495	0	1,000	1,000
5450	Laundry	2,313	2,720	2,100	2,700
5482	Private Property Sewer Grants	800,184	303,050	450,000	360,000
	TOTAL	843,744	337,286	513,500	412,400
1970	TOTAL INFLOW & INFILTRATION	1,425,362	843,835	1,110,100	1,087,900

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	2014 Actual	2015 Actual	2016 Budget	2017 Proposed
REVENUE				
Operating Revenue	1,842,153	1,835,014	1,840,100	1,615,000
Non-Operating Revenue	129,825	1,501	600	0
	1,971,978	1,836,515	1,840,700	1,615,000
EXPENSES				
Other Services & Charges	5,910	1,275	8,400	5,900
Depreciation/ Amortization	564,027	574,184	582,400	566,300
Grants & Awards	687,667	130,896	200,000	160,000
Improvements - Non-Capital	0	0	0	0
Debt Service - Interest	177,857	163,795	158,800	143,100
Debt Service - Other	0	0	0	0
Transfers	3,407	0	0	0
	1,438,868	870,150	949,600	875,300
ESTIMATED OPERATING INCOME (LOSS)	533,110	966,365	891,100	739,700
Other Sources of Cash	564,028	574,184	582,400	566,300
Other Uses of Cash	-1,415,978	-1,112,932	-1,120,900	-1,137,400
Increase (Decrease) in Cash	-318,840	427,617	352,600	168,600

Clean Water Fund Estimated Unrestricted Cash Balance

OPERATING FUND	2016 Budget	2016 Projected	2017 Proposed
ESTIMATED OPERATING INCOME (LOSS)	891,100	827,088	739,700
Other Sources of Cash			
Depreciation and Amortization	582,400	561,600	566,300
Total Other Sources of Cash	582,400	561,600	566,300
Other Uses of Cash			
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	1,120,900	1,120,900	1,137,400
Total Other Uses of Cash	1,120,900	1,120,900	1,137,400
INCREASE (DECREASE) IN CASH	352,600	267,788	168,600
ESTIMATED UNRESTRICTED CASH AND DEBT SERVICE CASH - BEGINNING	342,874	478,491	746,279
ESTIMATED UNRESTRICTED CASH AND DEBT SERVICE CASH - ENDING	695,474	746,279	914,879

Clean Water Surcharge Fund 532

Revenue Detail		2014 Actual	2015 Actual	2016 Budget	2017 Proposed
OPERATING REVENUES					
4836	I & I Surcharge	17,995	12,349	8,000	10,000
4837	Clean Water Surcharge	1,824,158	1,822,665	1,832,100	1,605,000
	TOTAL	1,842,153	1,835,014	1,840,100	1,615,000
NON-OPERATING REVENUES					
4209	Federal Grants - Capital	0	0	0	0
4220	Minnesota Grants - Capital	125,900	0	0	0
4601	Change in Fair Value Investments	292	1,501	0	0
4601	GASB #31 Adjustment	3,407	0	0	0
4850	Earnings on Investments	226	0	600	0
	TOTAL	129,825	1,501	600	0
TOTAL REVENUE		1,971,978	1,836,515	1,840,700	1,615,000

Clean Water Surcharge Fund 532

Expense Detail		2014 Actual	2015 Actual	2016 Budget	2017 Proposed
OPERATING EXPENSES					
5301	Auditing Services	0	0	2,000	500
5420	Depreciation	564,027	574,184	582,400	566,300
5427	Credit Card Commissions	2,312	1,903	2,400	2,400
5432	Uncollectible Accounts	3,598	-628	4,000	3,000
5434	Grants & Awards	687,667	130,896	200,000	160,000
5535	Non-Capital Improvements	0	0	0	0
5611	Bond Interest	177,857	163,795	158,800	143,100
5700	Transfers to General Fund	3,407	0	0	0
	TOTAL	1,438,868	870,150	949,600	875,300
NON-OPERATING EXPENSES					
5532	Capital Improvements-Bond	56,000	1,491	0	0
5533	Capital Improvements-Revenue	0	0	0	0
5536	Utility Infrastructure Replacement	0	0	0	0
	TOTAL	56,000	1,491	0	0
TOTAL EXPENSES		1,494,868	871,641	949,600	875,300

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	2014 Actual	2015 Actual	2016 Budget	2017 Proposed
REVENUE				
Stormwater Sewer Service	4,583,256	4,724,013	4,690,100	5,240,000
Miscellaneous Revenue	43,178	35,807	26,500	31,000
Non-Operating	89,420	21,243	11,800	11,200
	4,715,854	4,781,063	4,728,400	5,282,200
EXPENSES				
Personal Services	2,209,395	2,332,880	2,443,200	2,408,200
Supplies	298,301	284,061	296,700	287,400
Other Services and Charges	511,428	502,514	663,000	733,300
Utilities	24,223	20,786	26,700	27,300
Depreciation and Amortization	452,294	433,349	508,700	458,400
Improvements - Non-Capital	133,868	210,618	265,000	165,000
Debt Service - Interest	53,516	47,688	43,000	24,000
Bond Amortization	-746	-4,487	-700	-6,800
Transfers Out	691,602	527,578	639,300	570,200
	4,373,881	4,354,987	4,884,900	4,667,000
ESTIMATED OPERATING INCOME (LOSS)	341,973	426,076	-156,500	615,200
Other Sources of Cash	620,767	551,353	508,600	451,600
Other Uses of Cash	-1,404,445	-1,418,380	-1,631,500	-1,010,100
Increase (Decrease) in Cash	-441,705	-440,951	-1,279,400	56,700

Stormwater Fund Estimated Unrestricted Cash Balance

OPERATING FUND	2016 Budget	2016 Projected	2017 Proposed
ESTIMATED OPERATING INCOME (LOSS)	-156,500	854,700	615,200
Other Sources of Cash			
Depreciation and Amortization	508,700	420,500	458,400
Interest from Bond Discount	-700	-6,800	-6,800
PERA Retirement, GASB #68	0	23,100	0
Other Post Employment Benefits	0		0
Due from Other Funds	0	9,221	0
Special Assessment Principal	600	476	0
Total Other Sources of Cash	508,600	446,497	451,600
Other Uses of Cash			
Capital Grants	0	0	0
Due to Other Funds	0	10,592	0
Capital Improvements from Current Revenues	1,225,000	1,712,200	635,000
Capital Equipment Purchases	181,800	42,000	147,000
Bond Principal Payments	224,700	109,700	228,100
Total Other Uses of Cash	1,631,500	1,874,492	1,010,100
INCREASE (DECREASE) IN CASH	-1,279,400	-573,295	56,700
ESTIMATED UNRESTRICTED CASH AND DEBT SERVICE CASH - BEGINNING	989,944	1,642,193	1,068,898
ESTIMATED UNRESTRICTED CASH AND DEBT SERVICE CASH - ENDING	-289,456	1,068,898	1,125,598

Stormwater Fund 535

Revenue Detail		2014 Actual	2015 Actual	2016 Budget	2017 Proposed
OPERATING REVENUES:					
4636	Sale of Materials	4,525	3,118	3,000	3,000
4170	Miscellaneous Permits & Licenses	21,400	10,824	10,000	12,000
4835	Stormwater Revenues	4,583,256	4,724,013	4,690,100	5,240,000
4802	Interest Earned on Customer Accounts	13,917	12,264	12,000	12,000
4805	Reimbursements	963	4,294	800	500
4809	Miscellaneous Operating Revenues	0	3	200	0
4851	Interest - Other Sources	3,770	7,433	500	3,500
4854	Utility Assessments	-1,397	-2,129	0	0
TOTAL OPERATING REVENUES		4,626,434	4,759,820	4,716,600	5,271,000
NON-OPERATING REVENUES:					
4210	Federal Grants - Capital	0	0	0	0
4210	Federal Grants - Operating	0	0	0	0
4601	Change in Fair Value Investments	11,309	5,661	0	0
4601	GASB #31 Adjustment	28,907	0	0	0
4850	Earnings on Investments	2,026	0	600	0
4853	Gain/Loss - Sales of Fixed Assets	40,500	5,742	0	0
4730	Tranfers from Special Revenue Funds	1,758	0	0	0
4730	Tranfers from Enterprise Funds	4,920	9,840	11,200	11,200
TOTAL NON-OPERATING REVENUES		89,420	21,243	11,800	11,200
TOTAL REVENUE		4,715,854	4,781,063	4,728,400	5,282,200

Director's Office 535-500-1900

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

Expense Detail		2014 Actual	2015 Actual	2016 Budget	2017 Proposed
PERSONAL SERVICES					
5100	Permanent Employees - Regular	45,477	48,333	67,300	51,800
5101	Permanent Employees - Overtime	177	490	500	500
	TOTAL	45,654	48,823	67,800	52,300
EMPLOYEE BENEFITS					
5121	P.E.R.A.	4,685	3,522	4,900	3,800
5122	F.I.C.A. Social Security	2,737	2,809	4,200	3,200
5123	F.I.C.A. Medicare	664	706	1,000	800
5125	Dental Insurance	87	205	300	200
5126	Life Insurance	99	99	100	100
5127	Health Care Savings	1,727	1,406	600	500
5130	Cafeteria Plan Benefits	4,699	4,600	6,700	4,800
	TOTAL	14,698	13,347	17,800	13,400
OPERATING EXPENSES					
5200	Office Supplies	0	0	0	0
5241	Small Equipment	0	0	200	100
5321	Telephone	120	120	100	100
5331	Training Expense	0	0	200	100
5335	Mileage Reimbursement-Local	37	197	100	200
5356	Copier, Printer Lease & Spplies	0	39	100	100
5441	Other Services & Charges	0	0	0	0
5700	Transfer to Special Revenue Funds	5,575	0	0	0
	TOTAL	5,732	356	700	600
1900	TOTAL - DIRECTOR'S OFFICE	66,084	62,526	86,300	66,300

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		2014 Actual	2015 Actual	2016 Budget	2017 Proposed
OPERATING EXPENSES					
5420	Depreciation	452,294	433,349	508,700	458,400
5441	Other Services & Charges	50	47	0	0
5535	Improvements (Non-Capital)	133,868	210,618	265,000	165,000
5540	Equipment (Non-Capital)	1,097	6,748	10,500	0
5611	Bond Interest	53,516	47,688	43,000	24,000
5613	Interest from Amortization	-746	-4,487	-700	-6,800
5620	Fiscal Agent Fees	438	438	400	600
5621	Bond Issuance/Discount Fees	0	10,604	0	0
	TOTAL	640,517	705,005	826,900	641,200
NON-OPERATING EXPENSES					
5533	Capital Improvements - Revenue	973,697	842,400	1,225,000	635,000
5580	Capital Equipment	171,376	337,713	181,800	147,000
	TOTAL	1,145,073	1,180,113	1,406,800	782,000
1905	TOTAL - CAPITAL	1,785,590	1,885,118	2,233,700	1,423,200

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		2014 Actual	2015 Actual	2016 Budget	2017 Proposed
PERSONAL SERVICES					
5100	Permanent Employees - Regular	28,970	7,976	9,400	16,800
5101	Permanent Employees - Overtime	694	0	0	0
	TOTAL	29,664	7,976	9,400	16,800
EMPLOYEE BENEFITS					
5121	P.E.R.A.	1,769	670	700	1,300
5121	P.E.R.A., GASB 68	0	23,092	0	0
5122	F.I.C.A. Social Security	1,783	473	600	1,000
5123	F.I.C.A. Medicare	417	110	100	200
5125	Dental Insurance	103	65	100	100
5126	Life Insurance	119	29	0	0
5127	Health Care Savings	228	86	100	200
5130	Cafeteria Plan Benefits	9,082	3,233	2,900	5,000
5133	Health or Fitness Program	0	0	0	0
5134	Other Post Retirement Benefits	-14,712	-56,854	0	0
5134	Other Post Retirement Transfer	0	100,000	0	0
5135	Retiree Health Insurance	10,290	10,290	10,300	23,900
5151	Worker's Compensation	7,500	7,300	12,000	13,300
	TOTAL	16,579	88,494	26,800	45,000
OPERATING EXPENSES					
5200	Office Supplies	0	16	200	100
5201	Computer Supplies/Software	15,882	6,564	0	0
5205	Safety & Training Materials	248	177	700	700
5211	Cleaning and Janitorial Supplies	2,040	3,054	2,700	3,000
5212	Motor Fuels	0	0	200	200
5218	Uniforms	219	0	0	0
5241	Small Equipment	3,000	812	700	1,400
5301	Auditing Services	209	268	400	400
5305	Medical Services/Testing Fees	2,855	2,725	2,700	2,700
5310	Contract Services	13,042	6,156	0	0
5319	Other Professional Services	0	0	0	0
5320	Data Services	4,293	8,078	9,100	9,000
5321	Telephone	3,728	3,186	2,800	2,800
5331	Training Expenses	675	2,429	2,300	2,800
5335	Mileage Reimbursement - Local	0	0	0	0
5356	Copier, Printer Lease & Supplies	3,688	5,327	6,700	6,800
5360	Insurance	0	8,800	9,200	8,000
5381	Electricity	11,328	11,174	12,700	12,700
5382	Water & Gas	12,810	9,612	14,000	14,600
5384	Refuse Disposal	8,201	11,549	8,000	8,100
5401	Building Repair & Maintenance	4,299	7,453	6,100	30,200
5404	Equipment/Machinery Repair & Mtc	0	0	0	0
5409	Fleet Service Charges	0	15	100	200
5414	Software Lic & Mtc Agreements	317	18,994	22,600	23,600
5433	Dues & Subscriptions	0	1,875	0	0
5441	Other Services and Charges	31,740	15,514	8,700	8,000
5450	Laundry	2,198	1,515	1,700	1,400
5493	Cost Allocation Charges	150,700	151,800	151,800	154,500
5700	Transfer to General Fund	50,507	49,000	56,800	78,700
5700	Transfer to Special Revenue Funds	0	0	0	0
5700	Transfer to Internal Service Funds	121,000	0	91,000	0
	TOTAL	442,979	326,093	411,200	369,900
1915	TOTAL - UTILITY EXPENSE	489,222	422,563	447,400	431,700

Engineering 535-500-1930

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

Expense Detail		2014 Actual	2015 Actual	2016 Budget	2017 Proposed
PERSONAL SERVICES					
5100	Permanent Employees - Regular	467,467	430,945	439,900	442,900
5101	Permanent Employees - Overtime	26,386	28,362	25,000	25,000
5103	Temporary Wages	4,601	3,277	9,300	7,200
5111	Long-Term Disability Wages	0	0	0	0
5118	Meal Allowance	180	208	0	200
	TOTAL	498,634	462,792	474,200	475,300
EMPLOYEE BENEFITS					
5121	P.E.R.A.	34,630	34,486	34,400	34,600
5122	F.I.C.A. Social Security	29,812	27,703	29,400	29,500
5123	F.I.C.A. Medicare	6,972	6,479	6,900	6,900
5125	Dental Insurance	1,095	2,416	2,400	2,300
5126	Life Insurance	1,265	1,168	1,200	1,100
5127	Health Care Savings	7,053	13,144	5,500	9,000
5130	Cafeteria Plan Benefits	115,414	102,693	104,900	104,300
5133	Health or Fitness Program	0	0	0	0
5141	Unemployment Compensation	0	636	0	0
	TOTAL	196,241	188,725	184,700	187,700
OPERATING EXPENSES					
5200	Office Supplies	697	466	500	500
5201	Computer Supplies	12,247	622	1,000	600
5203	Paper, Stationery and Forms	492	188	500	400
5205	Safety &Training Materials	224	108	500	500
5212	Motor Fuel	3,378	2,160	3,000	3,000
5218	Uniforms	0	21	0	300
5219	Other Miscellaneous Supplies	126	50	0	0
5240	Small Tools	1,059	683	800	800
5241	Small Equipment	5,572	919	4,100	4,100
5242	Survey Equipment and Supplies	2,035	1,325	5,500	5,500
5303	Engineering Services	8,620	3,914	75,000	120,000
5310	Contract Services	14,561	142	5,000	10,000
5320	Data Services	592	1,081	1,500	1,700
5321	Telephone	2,903	2,174	2,500	2,200
5322	Postage	0	11	100	100
5331	Training Expenses	3,019	2,871	6,800	7,700
5335	Mileage Reimbursement	5,655	4,238	2,000	2,000
5355	Printing and Copying	614	450	300	300
5356	Copier, Printer Lease & Spplies	3,889	1,604	800	600
5404	Equipment Maintenance Repair	524	534	700	900
5409	Fleet Services	3,872	4,501	3,300	4,000
5414	Software Lic & Mtc Agreements	348	9,997	11,800	10,900
5418	Vehicle/Equipment Lease	0	0	0	0
5433	Dues and Subscriptions	1,225	172	400	400
5435	Books and Pamphlets	23	0	200	200
5438	Licenses	352	0	300	0
5441	Other Services and Charges	5,850	7,955	26,000	16,700
5486	One Call system	3,682	3,492	3,300	3,600
	TOTAL	81,559	49,678	155,900	197,000
1930	TOTAL - ENGINEERING	776,434	701,195	814,800	860,000

Customer Service 535-500-1940

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

Expense Detail		2014 Actual	2015 Actual	2016 Budget	2017 Proposed
PERSONAL SERVICES					
5100	Permanent Employees - Regular	104,062	109,887	111,700	122,200
5101	Permanent Employees - Overtime	2,216	2,366	500	1,700
5118	Meal Allowance	32	20	0	0
	TOTAL	106,310	112,273	112,200	123,900
EMPLOYEE BENEFITS					
5121	P.E.R.A.	7,430	8,100	8,200	9,000
5122	F.I.C.A. Social Security	6,527	6,814	7,000	7,700
5123	F.I.C.A. Medicare	1,526	1,593	1,600	1,800
5125	Dental Insurance	309	770	800	800
5126	Life Insurance	361	374	400	400
5127	Health Care Savings	1,323	2,194	1,000	2,400
5130	Cafeteria Plan Benefits	22,954	21,247	25,800	29,900
5133	Health or Fitness Program	0	0	0	0
	TOTAL	40,430	41,092	44,800	52,000
OPERATING EXPENSES					
5200	Office Supplies	456	385	800	700
5201	Computer Supplies	89	223	200	300
5203	Paper/Stationery	0	97	500	200
5212	Motor Fuels	0	0	0	200
5241	Small Equipment	57	389	300	1,100
5310	Contract Services	17,994	18,004	22,100	26,000
5321	Telephone	102	102	200	200
5322	Postage	21,530	21,535	29,800	29,800
5331	Training Expense	397	906	1,000	1,200
5339	Armored Pickup	533	508	700	700
5355	Printing & Copying	300	631	900	1,100
5356	Copier, Printer Lease & Spplies	162	144	300	300
5401	Building Repair & Maintenance	40	121	0	0
5404	Equipment Repair & Maintenance	102	105	400	200
5409	Fleet Services	0	41	0	100
5418	Vehicle/Equipment Lease	0	0	0	900
5427	Credit Card Commission	6,079	4,806	5,600	4,900
5432	Uncollectible Accounts	8,050	1,291	5,000	4,800
5441	Other Services & Charges	49	31	600	500
	TOTAL	55,940	49,319	68,400	73,200
1940	TOTAL - CUSTOMER SERVICES	202,680	202,684	225,400	249,100

Utility Operations 535-500-1945

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

Expense Detail		2014 Actual	2015 Actual	2016 Budget	2017 Proposed
PERSONAL SERVICES					
5100	Permanent Employees - Regular	808,755	906,013	987,700	922,900
5101	Permanent Employees - Overtime	77,793	73,984	82,200	77,000
5103	Other Wages	10,719	7,317	0	21,600
5118	Meal Allowance	2,198	1,877	1,800	1,800
	TOTAL	899,465	989,191	1,071,700	1,023,300
EMPLOYEE BENEFITS					
5121	P.E.R.A.	61,927	70,371	78,300	73,400
5122	F.I.C.A. Social Security	55,147	60,116	66,300	63,300
5123	F.I.C.A. Medicare	12,897	14,058	15,500	14,800
5125	Dental Insurance	2,367	6,048	6,600	6,000
5126	Life Insurance	2,730	2,928	3,200	2,900
5127	Health Care Savings	27,515	18,593	21,300	21,800
5130	Cafeteria Plan Benefits	199,137	208,053	242,600	236,300
5133	Health or Fitness Program	0	0	0	0
	TOTAL	361,720	380,167	433,800	418,500
OPERATING EXPENSES					
5200	Office Supplies	1,435	1,501	2,000	3,000
5201	Computer Supplies/Software	26	15	600	600
5205	Safety & Training Materials	6,240	7,836	3,100	4,000
5210	Plant Operating Supplies	12,902	13,650	9,700	12,100
5212	Motor Fuels	52,238	38,538	60,000	55,000
5218	Uniforms	3,853	7,859	7,700	7,600
5219	Other Miscellaneous Supplies	24	658	3,000	2,000
5220	Repair and Maintenance Supplies	17,341	9,379	8,300	7,800
5222	Blacktop	23,345	26,969	24,000	23,000
5224	Gravel and Other Maintenance Materials	70,748	51,494	56,000	52,000
5227	Utility Maintenance Supplies	50,032	87,251	81,000	87,000
5240	Small Tools	1,498	3,794	3,500	3,100
5241	Small Equipment	10,798	16,858	15,400	6,500
5310	Contract Services	5,215	3,258	13,200	17,200
5320	Data Services	0	354	0	0
5321	Telephone	752	1,258	1,600	1,300
5322	Postage	0	0	0	0
5331	Training Expense	1,464	3,674	7,600	7,500
5333	Freight and Delivery Charges	339	573	300	500
5335	Mileage Reimbursement	1,541	4,542	3,000	3,500
5355	Printing & Copying	46	11,644	5,100	11,000
5356	Copier, Printer Lease & Supplies	0	117	300	300
5382	Water /Sewer/Gas	85	0	0	0
5384	Refuse Disposal	4,751	10,385	11,800	12,000
5404	Equipment/Maintenance Repair	3,438	2,074	5,000	4,500
5409	Fleet Services	116,184	85,314	105,000	101,500
5414	Software Lic & Mtc Agreements	0	990	1,000	1,200
5415	Vehicle/Equip Rent	29,312	12,450	23,000	23,000
5419	Other Rentals	0	0	0	0
5433	Dues and Subscriptions	50	2,924	2,700	6,900
5438	Licenses	0	0	500	0
5441	Other Services & Charges	633	2,198	28,000	26,800
5443	Board & Meeting Expenses	0	510	0	0
5450	Laundry	8,949	5,011	4,700	4,500
5700	Transfer to General Fund	514,520	478,578	491,500	491,500
	TOTAL	937,759	891,656	978,600	976,900
1945	TOTAL - UTILITY OPERATIONS	2,198,944	2,261,014	2,484,100	2,418,700

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	2014 Actual	2015 Actual	2016 Budget	2017 Proposed
REVENUE				
Operating Revenue	2,219,441	1,967,818	1,550,100	1,121,900
Non-Operating	10,043	221,387	647,600	1,088,600
	2,229,484	2,189,205	2,197,700	2,210,500
EXPENSE				
Personal Services	439,516	449,916	458,900	478,900
Supplies	283,281	236,583	336,100	275,500
Other Services and Charges	289,449	327,057	662,400	379,700
Utilities	664,970	661,807	680,000	680,000
Depreciation	234,755	237,572	229,300	241,900
Transfers	42,140	41,000	37,200	37,200
	1,954,111	1,953,935	2,403,900	2,093,200
ESTIMATED OPERATING INCOME / (LOSS)	275,373	235,270	-206,200	117,300
Other Sources of Cash	350,853	248,590	229,300	241,900
Other Uses of Cash	-694,386	-481,287	-350,000	-619,000
Increase (Decrease) in Cash	-68,160	2,573	-326,900	-259,800

BUDGETED FTE'S	2014	2015	2016	2017
9 Executive Assistant	0.1	0.1	0.1	0.1
32 Traffic Operations Leadworker	1.0	1.0	1.0	1.0
30 Signal Technician	3.0	3.0	3.0	3.0
22 Maintenance Worker	1.0	1.0	1.0	1.0
Division Total	5.1	5.1	5.1	5.1

Street Lighting Fund Estimated Unrestricted Cash Balance

OPERATING FUND	2016 Budget	2016 Projected	2017 Proposed
ESTIMATED OPERATING INCOME (LOSS)	-206,200	133,800	117,300
Other Sources of Cash			
Depreciation and Amortization	229,300	275,600	241,900
PERA Retirement, GASB 68	0	4,600	0
Total Other Sources of Cash	229,300	280,200	241,900
Other Uses of Cash			
Due to Other Funds	0	5,273	0
Capital Improvements from Current Revenues	350,000	659,500	375,000
Capital Equipment Purchases	0	0	244,000
Total Other Uses of Cash	350,000	664,773	619,000
INCREASE (DECREASE) IN CASH	-326,900	-250,773	-259,800
EST. UNRESTRICTED CASH AND DEBT SERVICE CASH- BEGINNING	875,146	1,855,620	1,604,847
EST. UNRESTRICTED CASH AND DEBT SERVICE CASH- ENDING	548,246	1,604,847	1,345,047

Street Lighting Fund 550

Revenue Detail		2014 Actual	2015 Actual	2016 Budget	2017 Proposed
OPERATING REVENUES:					
4838	Street Lighting Fee	2,133,613	1,913,368	1,496,600	1,077,400
4636	Sale of Scrap	1,836	1,126	1,000	1,000
4654	Other Reimbursements	51,452	39,078	17,000	18,000
4680	Damages or Lossed Recovered	21,720	5,809	30,000	20,000
4802	Interest Earned	10,820	8,437	5,500	5,500
TOTAL OPERATING REVENUE		2,219,441	1,967,818	1,550,100	1,121,900
NON-OPERATING REVENUES:					
4005	Current Property Taxes	0	220,293	647,600	1,087,600
4010	Delinquent Property Taxes	0	0	0	1,000
4601	Change in Fair Value Investments	10,043	1,094	0	0
TOTAL NON-OPERATING REVENUES		10,043	221,387	647,600	1,088,600
TOTAL REVENUE		2,229,484	2,189,205	2,197,700	2,210,500

Street Lighting Fund 550

Operating Expense Detail		2014 Actual	2015 Actual	2016 Budget	2017 Proposed
PERSONAL SERVICES					
5100	Permanent Employees - Regular	283,327	292,202	303,200	321,800
5101	Permanent Employees - Overtime	29,142	29,764	35,000	30,000
5103	Temporary Employees - Regular	0	5,088	0	0
5118	Meal Allowance	0	0	0	0
	TOTAL	312,469	327,054	338,200	351,800
EMPLOYEE BENEFITS					
5121	P.E.R.A.	21,939	23,636	24,700	25,700
5121	P.E.R.A., GASB 68	0	4,634	0	0
5122	F.I.C.A. Social Security	19,219	19,984	21,000	21,800
5123	F.I.C.A. Medicare	4,495	4,674	4,900	5,100
5125	Dental Insurance	791	1,897	1,900	1,900
5126	Life Insurance	917	918	900	900
5127	Health Care Savings Plan	14,593	2,767	2,900	4,700
5130	Cafeteria Plan Benefits	65,093	64,352	64,400	67,000
5133	Health or Fitness Program	0	0	0	0
	TOTAL	127,047	122,862	120,700	127,100
OPERATING EXPENSES					
5200	Office Supplies	971	1,518	1,000	1,500
5201	Computer Supplies	87	24	0	0
5205	Safety & Training	5,317	2,445	3,000	3,000
5211	Cleaning/Janitorial Supplies	2,201	3,030	1,500	2,000
5212	Motor Fuels	9,476	6,106	11,000	10,000
5218	Uniforms	2,637	2,190	2,500	2,500
5219	Other Miscellaneous Supplies	6,154	3,169	5,000	5,000
5226	Sign & Signal Supplies	38,383	49,579	63,400	63,400
5230	Street Lighting Supplies	202,016	157,467	175,000	140,000
5240	Small Tools	4,018	2,658	5,000	5,000
5241	Small Equipment	12,021	8,397	68,700	43,100
5310	Contract Services	120,606	171,759	270,000	135,000
5319	Other Professional Services	14,719	30,899	250,000	105,000
5321	Telephone	2,197	2,487	2,400	2,400
5331	Travel/Training	6,596	3,626	3,000	4,000
5335	Mileage Reimbursement - Local	3,010	3,303	3,500	3,500

Street Lighting Fund 550

Operating Expense Detail		2014 Actual	2015 Actual	2016 Budget	2017 Proposed
OPERATING EXPENSES CONTINUED					
5381	Electricity	664,970	661,807	680,000	680,000
5389	Street Lighting	14,938	16,855	18,000	18,000
5401	Bldg/Structure Repair & Maintenance	0	49	500	500
5404	Equipment Repair & Maintenance	329	1,214	1,500	1,500
5409	Fleet Service Charges	56,125	32,564	48,000	48,000
5414	Software Lic & Mtc Agreements	70	1,930	2,100	200
5415	Equipment Rental	0	0	500	500
5420	Depreciation	234,755	237,572	229,300	241,900
5432	Uncollectible Accounts	7,215	1,870	1,000	1,000
5433	Dues & Subscriptions	85	85	100	100
5435	Books	0	273	100	100
5438	Licenses	150	194	200	200
5441	Other Services & Charges	2,827	110	1,000	2,700
5450	Laundry	1,582	839	1,500	900
5493	Cost Allocation	59,000	59,000	59,000	56,100
5700	Interfund Transfers Out	42,140	41,000	37,200	37,200
	TOTAL	1,514,595	1,504,019	1,945,000	1,614,300
TOTAL OPERATING EXPENSES		1,954,111	1,953,935	2,403,900	2,093,200
NON-OPERATING EXPENSES					
5533	Capital Improvements - Revenue Financing	0	50,400	350,000	375,000
5580	Capital Equipment	693,742	422,356	0	244,000
TOTAL NON-OPERATING EXPENSES		693,742	472,756	350,000	619,000
TOTAL STREET LIGHT UTILITY		2,647,853	2,426,691	2,753,900	2,712,200

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.

	2014 Actual	2015 Actual	2016 Budget	2017 Proposed
FUND BALANCE - JANUARY 1	1,851,433	1,653,541	1,305,926	1,222,126
REVENUES				
Transfer from City Funds:				
General	500,000	500,000	600,000	600,000
Public Utility	130,400	114,200	139,000	154,800
Other Reimbursements	139,339	138,113	62,400	55,900
TOTAL REVENUES	769,739	752,313	801,400	810,700
EXPENSES				
Personal Services	383,815	412,952	349,600	357,300
Claims:				
Worker's Compensation	277,664	274,313	217,900	210,400
Other Services and Charges	306,152	352,170	317,700	392,100
Prior Year Adjustment - GASB 68	-	60,493	-	-
TOTAL EXPENSES	967,631	1,099,928	885,200	959,800
FUND BALANCE - DECEMBER 31	1,653,541	1,305,926	1,222,126	1,073,026

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.

	2014 Actual	2015 Actual	2016 Budget	2017 Proposed
FUND BALANCE - JANUARY 1	1,543,677	1,415,156	1,676,445	1,615,745
REVENUES				
Transfer from City Funds:				
General	150,000	400,000	400,000	400,000
Public Utility	224,900	188,200	149,000	52,400
Duluth Steam	470	3,376	3,400	3,300
Spirit Mountain	-	2,000	-	-
Duluth Airport	-	24,747	47,700	47,500
DEDA	23,000	23,480	23,500	18,500
Other Reimbursements	33,750	14,281	-	-
TOTAL REVENUES	432,120	656,084	623,600	521,700
EXPENSES				
Claims: Liability	290,586	38,967	357,800	339,600
Property/Boiler Insurance	108,666	155,025	158,100	158,700
Other Services and Charges	161,389	200,804	168,400	249,700
TOTAL EXPENSES	560,641	394,796	684,300	748,000
FUND BALANCE - DECEMBER 31	1,415,156	1,676,445	1,615,745	1,389,445

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.

	2014 Actual	2015 Actual	2016 Budget	2017 Proposed
FUND BALANCE - JANUARY 1	5,110,186	7,139,085	7,452,191	5,989,259
REVENUES				
City Employer/Employee Premiums	12,105,405	10,833,025	20,282,448	21,093,746
Sub-Group Employer/Employee Premium	1,709,674	1,784,411	1,758,192	1,828,520
Miscellaneous	190,252	365,098	200,000	200,000
TOTAL REVENUES	14,005,331	12,982,534	22,240,640	23,122,266
EXPENSES				
Personal Services	255,000	255,000	317,000	255,000
Claims	10,209,223	10,906,603	21,724,930	22,594,114
Other Services and Charges	1,512,209	1,507,825	1,661,642	1,661,642
TOTAL EXPENSES	11,976,432	12,669,428	23,703,572	24,510,756
FUND BALANCE - DECEMBER 31	7,139,085	7,452,191	5,989,259	4,600,769

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.

	2014 Actual	2015 Actual	2016 Budget	2017 Proposed
FUND BALANCE - JANUARY 1	598,973	162,683	192,469	199,249
REVENUES				
City Employer/Employee Premiums	323,621	780,915	796,032	813,348
Sub-Group Employer/Employee Premiums	30,158	76,493	67,968	70,092
TOTAL REVENUES	353,779	857,408	864,000	883,440
EXPENSES				
Claims	732,148	769,209	797,191	816,511
Other Services and Charges	57,921	58,413	60,029	61,322
TOTAL EXPENSES	790,069	827,622	857,220	877,833
FUND BALANCE - DECEMBER 31	162,683	192,469	199,249	204,856

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.

	2014 Actual	2015 Actual	2016 Budget	2017 Proposed
FUND BALANCE - JANUARY 1	567,395	708,625	-245,763	-215,763
Prior Year Adjustment - GASB 68 Pension		-787,800		
REVENUES				
Fleet Services				
General Fund	3,234,982	2,629,631	3,047,600	3,113,830
Parks Fund	4,044	3,202	5,000	4,500
Golf Fund	53,386	3,366	0	0
Parking Fund	7,365	5,631	9,000	9,000
Water and Gas	645,464	444,900	600,000	583,800
Sewer	191,235	152,044	188,900	186,600
Stormwater	175,671	130,569	171,600	164,200
Steam	0	387	0	0
Street Light Utility	65,601	38,670	59,000	58,000
Other	9,256	7,381	5,800	5,800
TOTAL REVENUES	4,387,004	3,415,781	4,086,900	4,125,730
EXPENSES				
Personal Services	938,077	1,005,063	1,072,400	1,109,600
Benefits	383,566	419,475	419,600	453,100
Other Expenses	2,924,131	2,157,831	2,564,900	2,563,030
TOTAL EXPENSES	4,245,774	3,582,369	4,056,900	4,125,730
FUND BALANCE - DECEMBER 31	708,625	-245,763	-215,763	-215,763

BUDGETED FTE'S		2014	2015	2016	2017
1115	Maintenance Operations Manager	0.25	0.25	0.25	0.25
1050	Mgr Maintenance & Supply Svcs	1.00	1.00	1.00	1.00
133	Budget & Operations Analyst	0.10	0.10	0.10	0.10
32	Fleet Assistant	2.00	2.00	2.00	1.00
28	Fleet Services Leadworker	1.00	1.00	1.00	2.00
28	Heavy Equipment Mechanic	6.00	6.00	6.00	6.00
28	Welder	2.00	2.00	2.00	2.00
27	Storekeeper	1.00	1.00	1.00	1.00
27	Industrial Equipment Technician	1.00	1.00	1.00	1.00
25	Equipment Maintenance Specialist	2.00	2.00	2.00	2.00
24	Assistant Storekeeper	1.00	1.00	1.00	1.00
22	Maintenance Worker	1.00	1.00	1.00	1.00
	Division Total	18.35	18.35	18.35	18.35

City of Duluth Minnesota - 2017 Budget

Fleet Services **660-015**

EXPENSE DETAIL		2014 Actual	2015 Actual	2016 Budget	2017 Proposed
PERSONAL SERVICES					
5100	Permanent Employees - Regular	922,352	992,193	1,052,400	1,089,600
5101	Permanent Employees - Overtime	12,397	6,789	20,000	20,000
5103	Other Wages	3,328	6,081	0	0
	TOTAL	938,077	1,005,063	1,072,400	1,109,600
5121	P.E.R.A.	64,394	70,681	77,100	80,600
5121	P.E.R.A., GASB 68	0	13,882	0	0
5122	F.I.C.A. Social Security	57,158	60,929	66,500	68,800
5123	F.I.C.A. Medicare	13,368	14,249	15,600	16,100
5125	Dental Insurance	2,670	6,516	6,800	6,800
5126	Life Insurance	4,492	4,569	3,300	3,300
5127	Health Care Savings Plan	14,590	17,164	10,000	25,800
5130	Cafeteria Plan Benefits	226,894	231,485	240,300	251,700
	TOTAL	383,566	419,475	419,600	453,100
OTHER EXPENDITURES					
5200	Office Supplies	1,265	2,229	1,500	2,000
5201	Computer Supplies/Software	35	1,100	1,500	1,000
5205	Safety & Training Materials	2,544	1,882	4,000	2,500
5210	Plant/Operating Supplies	16,728	14,165	16,000	16,000
5211	Cleaning/Janitorial Supplies	0	215	0	4,500
5212	Motor Fuel	1,411,287	791,756	1,065,700	1,000,000
5215	Shop Materials	15,200	15,914	5,000	16,900
5219	Other Miscellaneous Supplies	2,442	9,169	6,500	10,000
5221	Equipment Repair Supplies	1,050,148	938,818	1,000,100	1,000,100
5240	Small Tools	11,108	8,281	11,000	11,000
5241	Small Equipment	0	1,077	2,000	2,000
5305	Medical Services/Testing Fees	0	0	500	0
5319	Other Professional Services	0	0	1,500	0
5320	Data Services	2,831	4,200	5,000	8,000
5321	Telephone	729	813	500	500
5331	Travel/Training	770	6,743	8,000	2,000
5356	Copier, Printer Lease & Supplies	3,498	2,607	5,000	5,000
5381	Electricity	14,482	16,363	15,800	17,000
5382	Water, Gas and Sewer	19,513	13,111	25,000	17,000
5384	Refuse Disposal	611	662	2,000	2,800
5401	Building Structure Repair	3,974	716	6,000	3,000
5404	Equipment Repair & Maintenance	163,408	143,297	179,500	202,730
5414	Software Licenses & Maintenance	0	1,860	1,900	1,900
5419	Other Rental	0	0	1,500	1,500
5420	Depreciation	55,925	49,066	41,600	60,800
5438	Licenses	6,598	957	6,500	2,000
5441	Other Services and Charges	16,684	15,745	25,100	18,000
5450	Laundry	16,151	8,885	18,000	18,000
5493	Cost Allocation Charges	108,200	108,200	108,200	136,800
	TOTAL	2,924,131	2,157,831	2,564,900	2,563,030
CAPTIAL EXPENDITURES					
5580	Capital Equipment	12,000	38,783	30,000	0
	TOTAL	12,000	38,783	30,000	0
	TOTAL EXPENSES	4,257,774	3,621,152	4,086,900	4,125,730