

# City of Duluth, Minnesota



## Proposed 2017 Levy, General Fund Budget, and Other Funds

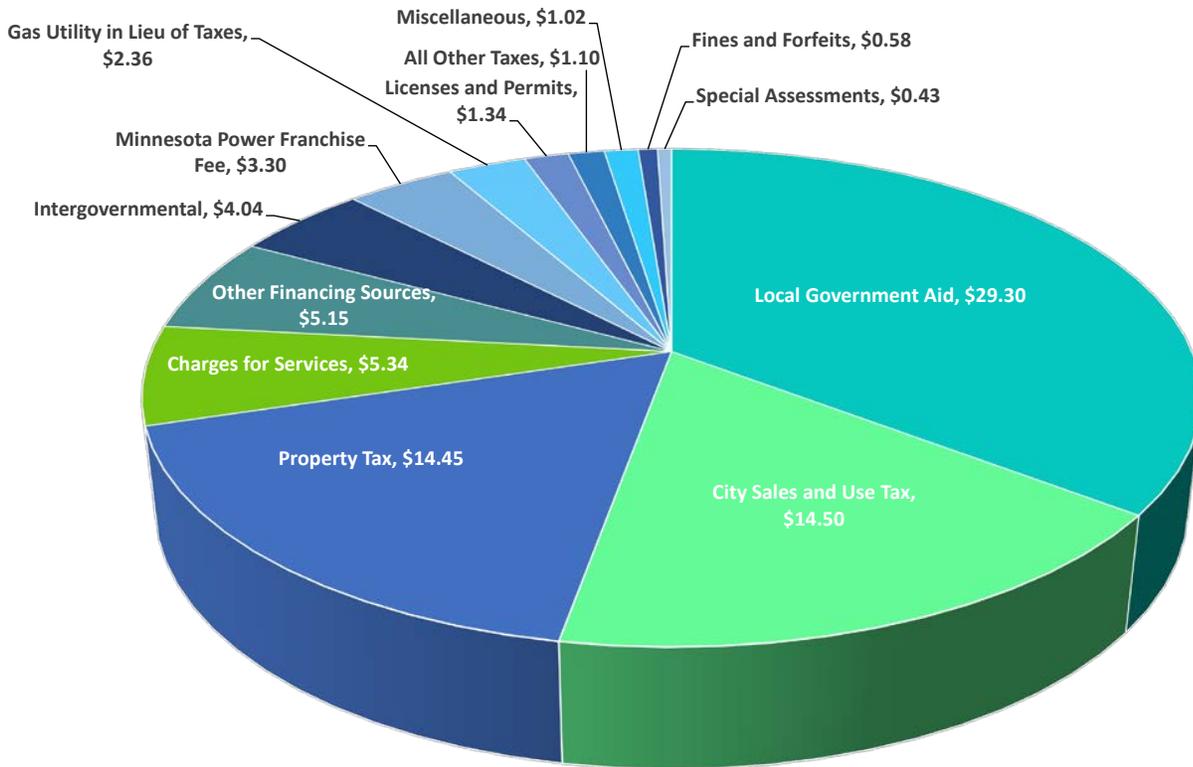
September 30, 2016

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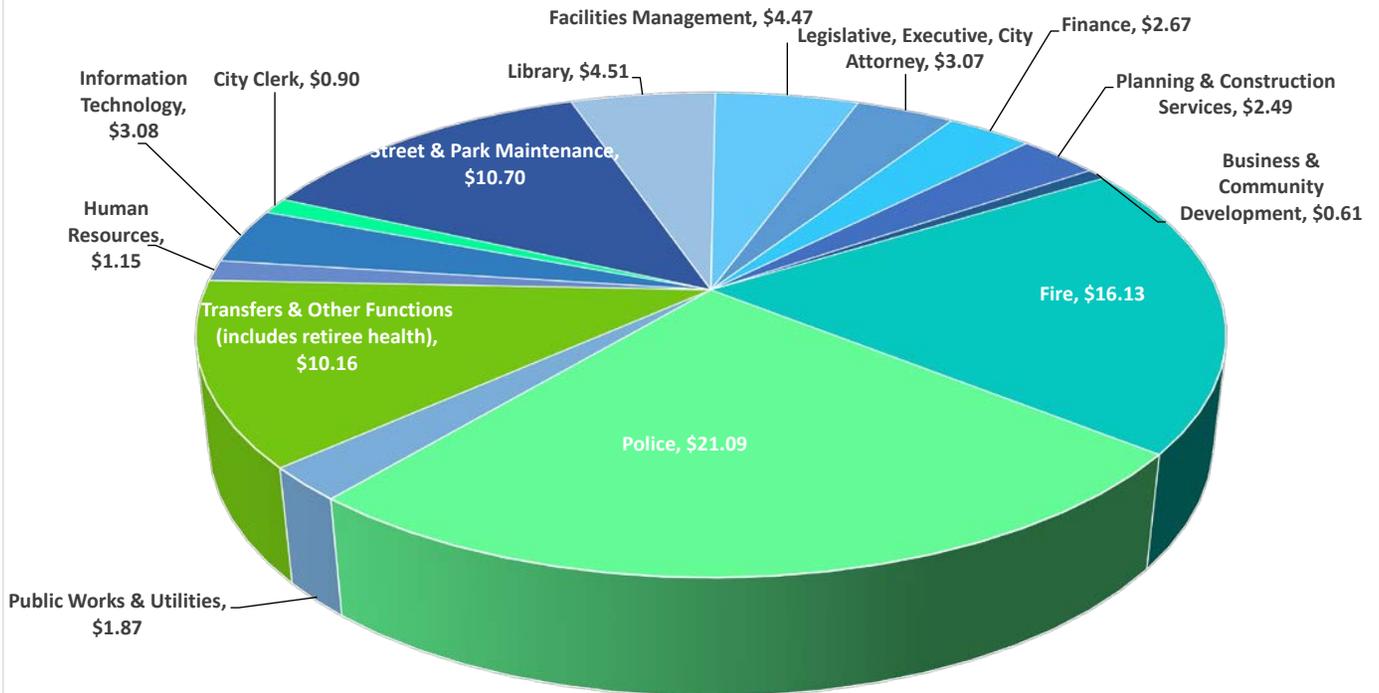
### 2017 Preliminary Levy, General Fund Budget, and Other Funds Budgets

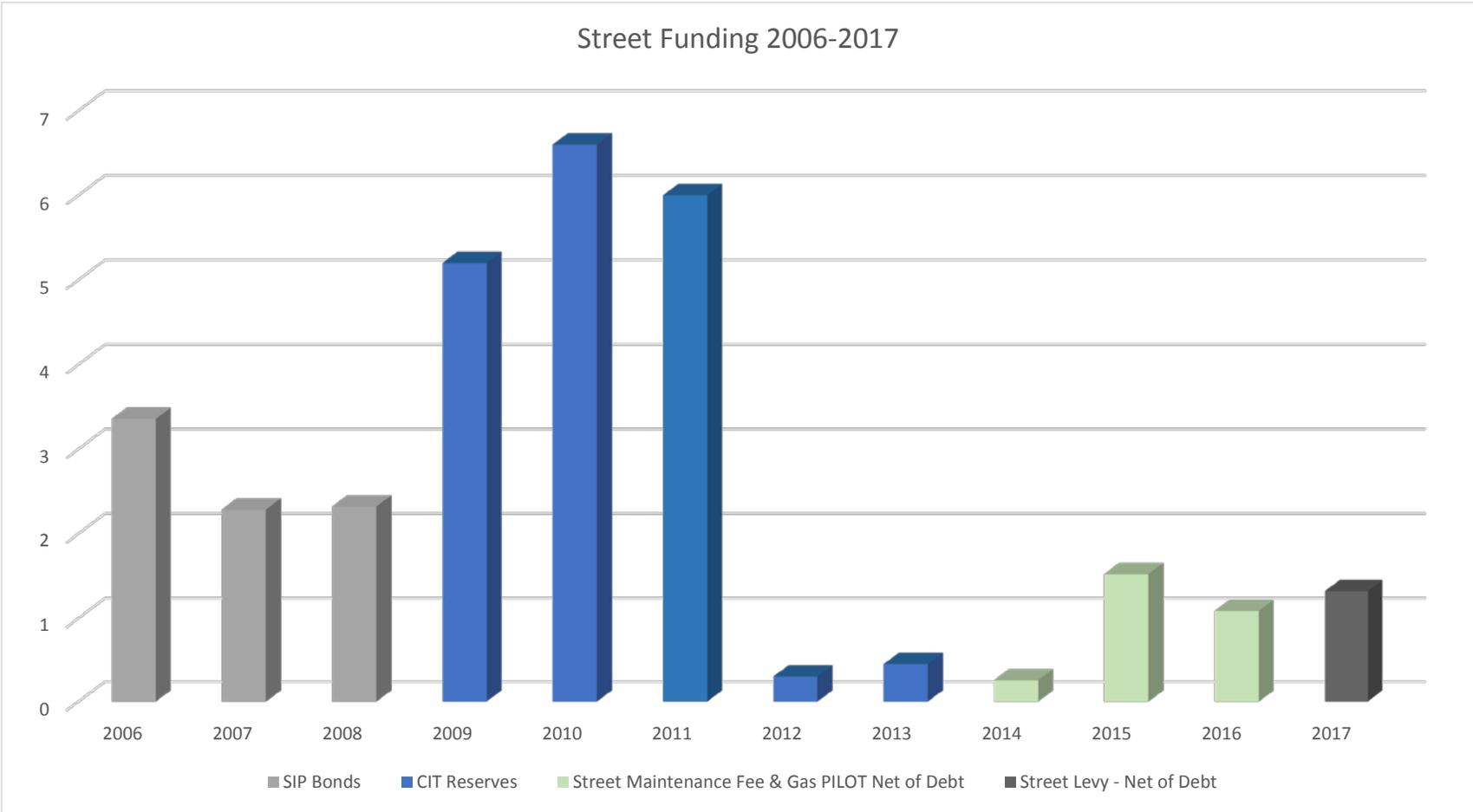
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**General Fund 2017 Proposed Revenues (in millions) by funding source \$82.91 million**



**General Fund 2017 Proposed Expenses (in millions) by department \$82.91 million**





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

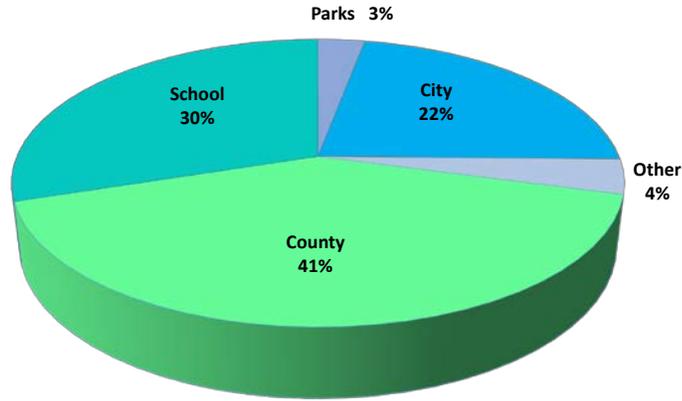
For comparison purposes the net increase (decrease) in taxes and fees assumes that an individual property owner's value remains unchanged from 2016 to 2017. The average single family residential property value is \$160,000.

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

## 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	
				\$	%
<b>REVENUES</b>					
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%
<b>Revenue Totals</b>	<b>77.67</b>	<b>80.01</b>	<b>82.91</b>	<b>2.90</b>	<b>3.63%</b>
<b>EXPENSES</b>					
<b>SALARIES</b>					
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%
<b>Total Salaries</b>	<b>40.34</b>	<b>42.18</b>	<b>43.62</b>	<b>1.44</b>	<b>3.40%</b>
<b>BENEFITS</b>					
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%
<b>Total Benefits</b>	<b>15.77</b>	<b>16.25</b>	<b>17.27</b>	<b>1.02</b>	<b>6.28%</b>
<b>OTHER EXPENSE/CAPITAL</b>					
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%
<b>Total Other Expense</b>	<b>21.56</b>	<b>21.57</b>	<b>22.02</b>	<b>0.44</b>	<b>2.05%</b>
<b>Proposed Budget Expense Totals</b>	<b>77.67</b>	<b>80.01</b>	<b>82.91</b>	<b>2.90</b>	<b>3.62%</b>

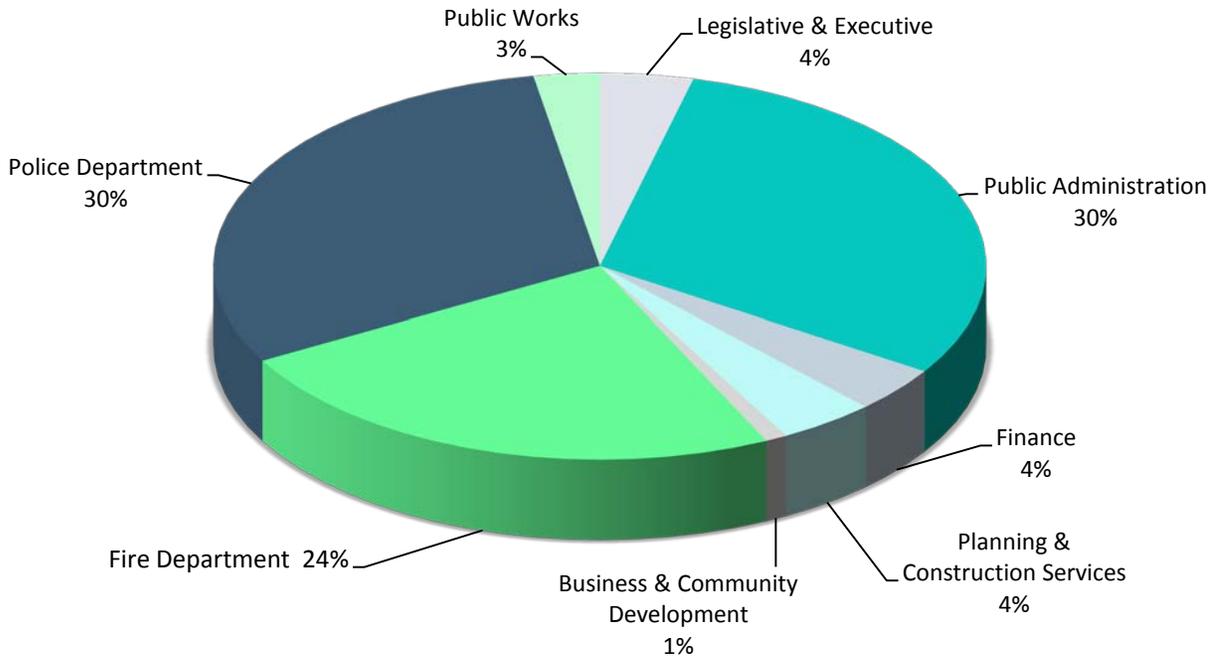
## 2017 Proposed General Fund Budget by Type

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

	\$ Variance in Millions	Narrative
<b>2016 Approved Revenues</b>	<b>80.01</b>	
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	
<b>2017 Proposed Revenues</b>	<b>82.91</b>	
<b>2016 Approved Expenses</b>	<b>80.01</b>	
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	
<b>2017 Proposed Expenses</b>	<b>82.91</b>	

# City of Duluth Minnesota - 2017 Budget

## 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
<b>TOTAL</b>	<b>599.47</b>	<b>603.16</b>

# City of Duluth Minnesota - 2017 Budget

## General Fund Personnel Summary

	2016 Approved	2017 Proposed	Difference	Narrative
<b>LEGISLATIVE/EXECUTIVE</b>				
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	
<b>Department Total</b>	<b>23.50</b>	<b>23.50</b>	<b>0.00</b>	
<b>PUBLIC ADMINISTRATION</b>				
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
<b>Department Total</b>	<b>181.15</b>	<b>182.40</b>	<b>1.25</b>	
<b>FINANCE</b>				
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	
<b>Department Total</b>	<b>23.50</b>	<b>23.00</b>	<b>-0.50</b>	
<b>PLANNING &amp; CONSTRUCTION SERVICES</b>				
Physical Planning	6.67	6.97	0.30	Reallocated Sr Planners .3FTE to general fund from CD funds
Construction Svcs & Inspection	17.5	17.5	0.00	
<b>Department Total</b>	<b>24.17</b>	<b>24.47</b>	<b>0.30</b>	
<b>BUSINESS AND COMMUNITY DEVELOPMENT</b>				
Business & Comm Develop.	5.50	5.50	0.00	
<b>Department Total</b>	<b>5.50</b>	<b>5.50</b>	<b>0.00</b>	
<b>FIRE</b>				
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	
<b>Department Total</b>	<b>144.50</b>	<b>144.50</b>	<b>0.00</b>	
<b>POLICE</b>				
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
<b>Department Total</b>	<b>180.50</b>	<b>183.14</b>	<b>2.64</b>	
<b>PUBLIC WORKS</b>				
Director's Office	0.40	0.40	0.00	
Engineering	16.25	16.25	0.00	
<b>Department Total</b>	<b>16.65</b>	<b>16.65</b>	<b>0.00</b>	
<b>TOTAL GENERAL FUND FTE'S</b>	<b>599.47</b>	<b>603.16</b>	<b>3.69</b>	

# City of Duluth Minnesota - 2017 Budget

## General Fund

### Departments

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

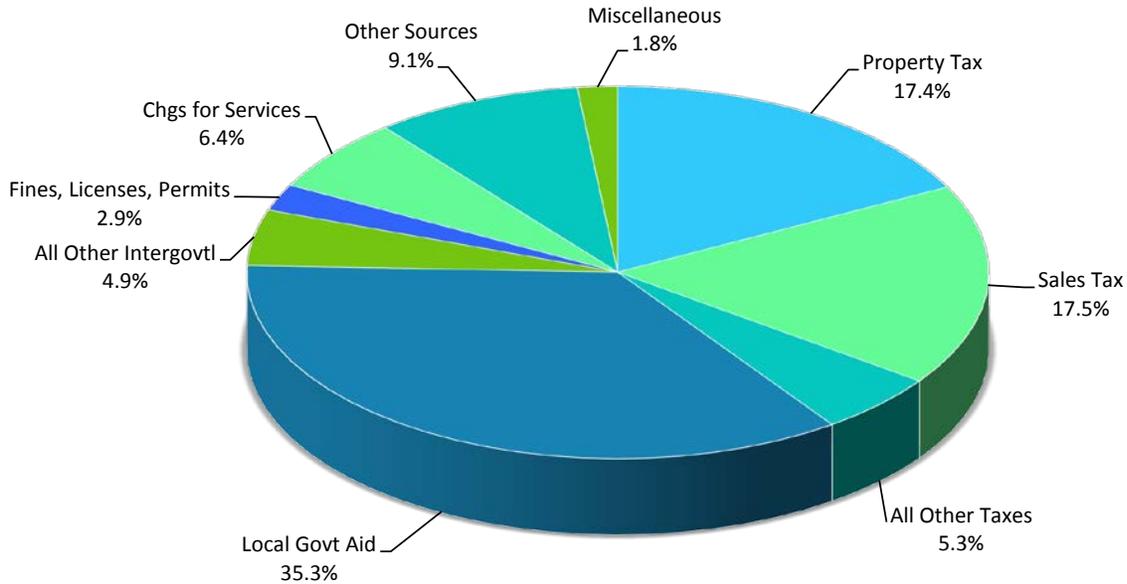
The General Fund provides general purpose government to the citizens of Duluth and accounts for all financial transactions not accounted for in another fund. This fund is used to finance activities such as general government, public safety, public works, libraries, recreation and business and economic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

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

	2014 Actual	2015 Actual	2016 Approved	2017 Proposed
<b>REVENUES</b>				
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
<b>Total Revenues</b>	<b>78,951,990</b>	<b>77,668,000</b>	<b>80,006,200</b>	<b>82,905,300</b>
<b>EXPENDITURES</b>				
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
<b>Total Expenditures</b>	<b>76,705,087</b>	<b>76,923,845</b>	<b>80,006,200</b>	<b>82,905,300</b>

# City of Duluth Minnesota - 2017 Budget

## 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
<b>TOTAL 2017 REVENUES</b>	<b>\$</b>	<b>82,905,300</b>

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
<b>TOTAL TAXES</b>	<b>28,803,287</b>	<b>28,410,500</b>	<b>30,493,300</b>	<b>33,343,600</b>
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

# City of Duluth Minnesota - 2017 Budget

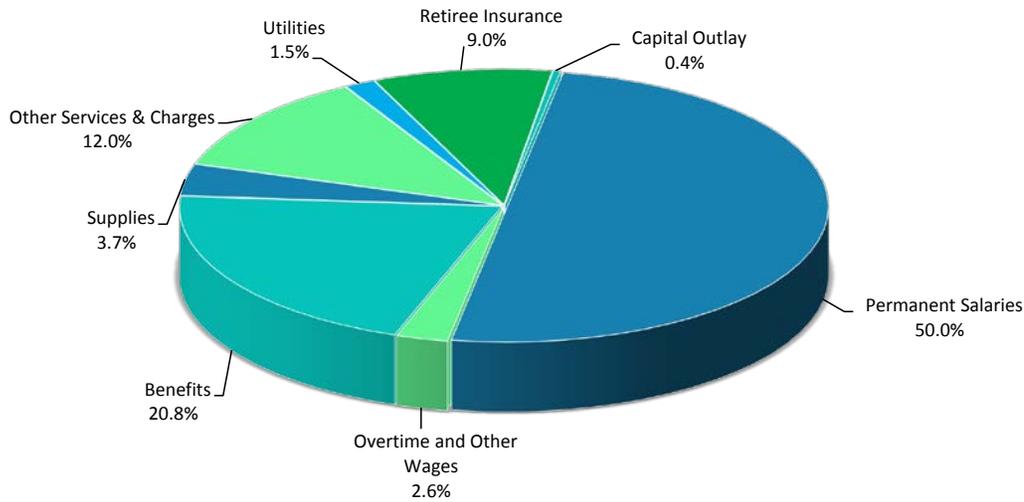
General Fund Revenues	2014 Actual	2015 Approved	2016 Approved	2017 Proposed
4315 Street Lighting System Utility	59,000	59,000	59,000	56,100
Category 40 - Charges for Services continued				
4319 Attorney Fees	3,500	10,000	4,000	4,000
4320 MIS Services	1,531	5,200	4,600	4,600
4322 Animal Shelter Fees	18,633	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
<b>TOTAL CHARGES FOR SERVICES</b>	<b>5,845,466</b>	<b>5,498,000</b>	<b>5,358,100</b>	<b>5,339,100</b>
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	-	-	-
<b>TOTAL FINES AND FORFEITS</b>	<b>621,581</b>	<b>539,600</b>	<b>506,000</b>	<b>581,000</b>
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
<b>TOTAL SPECIAL ASSESSMENTS</b>	<b>477,381</b>	<b>402,700</b>	<b>440,200</b>	<b>426,400</b>

# 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
<b>TOTAL MISCELLANEOUS</b>	<b>996,174</b>	<b>559,300</b>	<b>415,800</b>	<b>1,024,700</b>
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
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>7,310,912</b>	<b>7,773,100</b>	<b>7,738,100</b>	<b>7,511,800</b>
<b>GENERAL FUND TOTAL</b>	<b>78,951,989</b>	<b>77,668,000</b>	<b>80,006,200</b>	<b>82,905,300</b>

# City of Duluth Minnesota - 2017 Budget

## GENERAL FUND PROPOSED EXPENSES Percent of Total by Major Category



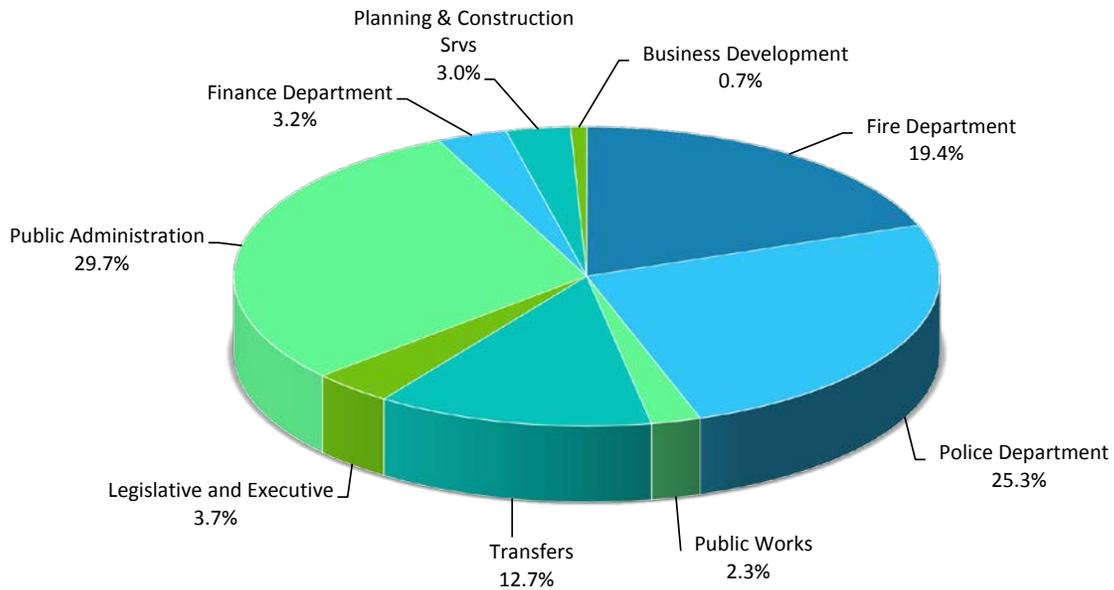
Permanent Salaries	\$ 41,455,200
Overtime and Other Wages	\$ 2,158,900
Benefits	\$ 17,257,700
Supplies	\$ 3,093,100
Other Services & Charges	\$ 9,908,500
Utilities	\$ 1,271,400
Retiree Insurance	\$ 7,452,000
Capital Outlay	\$ 308,500
 TOTAL 2017 EXPENDITURES	 \$ 82,905,300

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		Other		Other	Capital	TOTAL
	Salaries	Overtime	Wages	Benefits	Expense	Outlay	
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. Svs & 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
<b>2016 Proposed General Fund</b>	<b>41,455,200</b>	<b>1,499,100</b>	<b>659,800</b>	<b>17,257,700</b>	<b>21,725,000</b>	<b>308,500</b>	<b>82,905,300</b>

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	<b>\$ 82,905,300</b>

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%.

## City of Duluth Minnesota - 2017 Budget

General Fund Expense Detail	2014 Actual	2015 Actual	2016 Budget	2017 Proposed
<b>City Council - 110-110-1101</b>				
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
<b>DIVISION TOTAL</b>	120,079	149,489	179,200	179,100

## City of Duluth Minnesota - 2017 Budget

General Fund Expense Detail	2014 Actual	2015 Actual	2016 Budget	2017 Proposed
<b>Mayor's Office - 110-110-1102</b>				
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
<b>DIVISION TOTAL</b>	<b>377,088</b>	<b>392,224</b>	<b>437,800</b>	<b>438,800</b>

## City of Duluth Minnesota - 2017 Budget

General Fund Expense Detail	2014 Actual	2015 Actual	2016 Budget	2017 Proposed
<b>Chief Administrative Officer - 110-110-1103</b>				
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
<b>DIVISION TOTAL</b>	<b>278,518</b>	<b>294,387</b>	<b>280,900</b>	<b>320,900</b>

## City of Duluth Minnesota - 2017 Budget

General Fund Expense Detail	2014 Actual	2015 Actual	2016 Budget	2017 Proposed
<b>City Attorney's Office - 110-110-1104</b>				
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
<b>DIVISION TOTAL</b>	1,919,372	2,036,283	2,150,800	2,133,700

## City of Duluth Minnesota - 2017 Budget

General Fund Expense Detail	2014 Actual	2015 Actual	2016 Budget	2017 Proposed
<b>Human Resources - 110-121-1106</b>				
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
<b>DIVISION TOTAL</b>	<b>1,034,698</b>	<b>996,646</b>	<b>1,184,100</b>	<b>1,146,200</b>

## City of Duluth Minnesota - 2017 Budget

General Fund Expense Detail	2014 Actual	2015 Actual	2016 Budget	2017 Proposed
<b>Information Technology - 110-121-1107</b>				
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
<b>DIVISION TOTAL</b>	<b>2,398,364</b>	<b>2,403,831</b>	<b>2,939,900</b>	<b>3,039,300</b>

## City of Duluth Minnesota - 2017 Budget

General Fund Expense Detail	2014 Actual	2015 Actual	2016 Budget	2017 Proposed
<b>City Clerk - 110-121-1211</b>				
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
<b>DIVISION TOTAL</b>	<b>781,902</b>	<b>754,284</b>	<b>807,800</b>	<b>898,400</b>

## City of Duluth Minnesota - 2017 Budget

General Fund Expense Detail		2014 Actual	2015 Actual	2016 Budget	2017 Proposed
<b>Maintenance Operations - 110-121-1217</b>					
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
	<b>TOTAL</b>	<b>3,981,342</b>	<b>3,757,701</b>	<b>4,106,900</b>	<b>4,311,000</b>
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
	<b>TOTAL</b>	<b>1,609,405</b>	<b>1,619,824</b>	<b>1,668,200</b>	<b>1,736,400</b>
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	-	-	-	-

## City of Duluth Minnesota - 2017 Budget

General Fund Expense Detail	2014 Actual	2015 Actual	2016 Budget	2017 Proposed
<b>Maintenance Operations - 110-121-1217 continued</b>				
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	-	-	-
 <b>DIVISION TOTAL</b>	 10,488,295	 9,703,636	 10,434,900	 10,677,200

## City of Duluth Minnesota - 2017 Budget

General Fund Expense Detail	2014 Actual	2015 Actual	2016 Budget	2017 Proposed
<b>Library Services - 110-121-1218</b>				
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
<b>DIVISION TOTAL</b>	<b>4,194,933</b>	<b>4,120,435</b>	<b>4,241,200</b>	<b>4,447,200</b>

## City of Duluth Minnesota - 2017 Budget

General Fund Expense Detail	2014 Actual	2015 Actual	2016 Budget	2017 Proposed
<b>Facilities Management - 110-121-1222</b>				
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

# City of Duluth Minnesota - 2017 Budget

General Fund Expense Detail	2014 Actual	2015 Actual	2016 Budget	2017 Proposed
<b>Facilities Management - 110-121-1222 continued</b>				
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
<b>CAPITAL OUTLAY</b>				
5580 Capital Equipment	-	73,065	-	-
TOTAL	-	73,065	-	-
<b>DIVISION TOTAL</b>	3,538,274	4,016,300	4,188,700	4,394,900

## City of Duluth Minnesota - 2017 Budget

General Fund Expense Detail	2014 Actual	2015 Actual	2016 Budget	2017 Proposed
<b>Budget Office - 110-125-1212</b>				
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
<b>DIVISION TOTAL</b>	<b>334,430</b>	<b>204,346</b>	<b>346,500</b>	<b>382,700</b>

## City of Duluth Minnesota - 2017 Budget

General Fund Expense Detail	2014 Actual	2015 Actual	2016 Budget	2017 Proposed
<b>City Auditor's Office - 110-125-1214</b>				
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
<b>DIVISION TOTAL</b>	1,285,447	1,281,139	1,335,200	1,306,700

## City of Duluth Minnesota - 2017 Budget

General Fund Expense Detail	2014 Actual	2015 Actual	2016 Budget	2017 Proposed
<b>City Purchasing Office - 110-125-1215</b>				
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
<b>DIVISION TOTAL</b>	<b>193,937</b>	<b>178,627</b>	<b>177,900</b>	<b>199,700</b>

## City of Duluth Minnesota - 2017 Budget

General Fund Expense Detail	2014 Actual	2015 Actual	2016 Budget	2017 Proposed
<b>City Treasurer's Office - 110-125-1216</b>				
<b>PERSONAL SERVICES</b>				
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
<b>EMPLOYEE BENEFITS</b>				
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
<b>OTHER EXPENDITURES</b>				
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
<b>DIVISION TOTAL</b>	<b>789,113</b>	<b>772,352</b>	<b>799,800</b>	<b>772,900</b>

## City of Duluth Minnesota - 2017 Budget

General Fund Expense Detail	2014 Actual	2015 Actual	2016 Budget	2017 Proposed
<b>Physical Planning - 110-132-1301</b>				
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
<b>DIVISION TOTAL</b>	<b>750,082</b>	<b>765,324</b>	<b>683,300</b>	<b>745,400</b>

## City of Duluth Minnesota - 2017 Budget

General Fund Expense Detail		2014 Actual	2015 Actual	2016 Budget	2017 Proposed
<b>Construction Services &amp; Inspection - 110-132-1304</b>					
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	-	-	-	-
	<b>TOTAL</b>	<b>989,993</b>	<b>1,026,162</b>	<b>1,076,100</b>	<b>1,088,100</b>
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
	<b>TOTAL</b>	<b>420,827</b>	<b>436,843</b>	<b>440,800</b>	<b>464,500</b>
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
	<b>TOTAL</b>	<b>121,996</b>	<b>199,156</b>	<b>185,300</b>	<b>150,800</b>
<b>DIVISION TOTAL</b>		<b>1,532,816</b>	<b>1,662,161</b>	<b>1,702,200</b>	<b>1,703,400</b>

## City of Duluth Minnesota - 2017 Budget

General Fund Expense Detail	2014 Actual	2015 Actual	2016 Budget	2017 Proposed
<b>Business Development - 110-135-1310</b>				
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
<b>DIVISION TOTAL</b>	<b>631,714</b>	<b>562,763</b>	<b>596,500</b>	<b>614,900</b>

## City of Duluth Minnesota - 2017 Budget

General Fund Expense Detail	2014 Actual	2015 Actual	2016 Budget	2017 Proposed
<b>Fire Administration - 110-150-1501</b>				
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
<b>DIVISION TOTAL</b>	<b>506,203</b>	<b>400,387</b>	<b>579,300</b>	<b>493,100</b>

## City of Duluth Minnesota - 2017 Budget

General Fund Expense Detail	2014 Actual	2015 Actual	2016 Budget	2017 Proposed
<b>Fire Operations - 110-150-1502</b>				
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
<b>DIVISION TOTAL</b>	13,516,782	14,072,712	13,936,200	14,585,600

## City of Duluth Minnesota - 2017 Budget

General Fund Expense Detail	2014 Actual	2015 Actual	2016 Budget	2017 Proposed
<b>Life Safety - 110-150-1503</b>				
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
<b>DIVISION TOTAL</b>	<b>927,493</b>	<b>934,329</b>	<b>1,031,100</b>	<b>1,046,000</b>

## City of Duluth Minnesota - 2017 Budget

General Fund Expense Detail	2014 Actual	2015 Actual	2016 Budget	2017 Proposed
<b>Police 110-160-1610</b>				
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

## City of Duluth Minnesota - 2017 Budget

General Fund Expense Detail	2014 Actual	2015 Actual	2016 Budget	2017 Proposed
<b>Police 110-160-1610 Continued</b>				
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
<b>DIVISION TOTAL</b>	19,327,878	20,163,633	20,328,700	21,001,700

## City of Duluth Minnesota - 2017 Budget

General Fund Expense Detail	2014 Actual	2015 Actual	2016 Budget	2017 Proposed
<b>Public Works Director's Office</b>				
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
<b>DIVISION TOTAL</b>	<b>50,694</b>	<b>52,642</b>	<b>52,000</b>	<b>54,200</b>

## City of Duluth Minnesota - 2017 Budget

General Fund Expense Detail	2014 Actual	2015 Actual	2016 Budget	2017 Proposed
<b>Engineering - 110-500-1930</b>				
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
<b>DIVISION TOTAL</b>	<b>1,703,102</b>	<b>1,640,414</b>	<b>1,764,500</b>	<b>1,827,700</b>

## City of Duluth Minnesota - 2017 Budget

General Fund Expense Detail	2014 Actual	2015 Actual	2016 Budget	2017 Proposed
<b>Transfers and Other Functions</b>				
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	 <b>9,928,919</b>	 <b>9,212,699</b>	 <b>9,827,700</b>	 <b>10,495,600</b>

# City of Duluth Minnesota - 2017 Budget

## Parks Fund

205

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

	2014 Actual	2015 Actual	2016 Budget	2017 Proposed
FUND BALANCE - JANUARY 1	561,643	629,520	1,011,181	1,011,181
<b>REVENUES</b>				
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	90,540
Transfer In	326	19,254	-	-
<b>TOTAL REVENUES</b>	<b>3,008,969</b>	<b>3,046,422</b>	<b>2,721,000</b>	<b>2,739,540</b>
<b>EXPENSES</b>				
Personal Services	1,161,676	1,151,128	1,338,200	1,351,940
Other Services and Charges	539,514	532,497	487,300	492,600
Supplies	232,858	161,448	210,500	210,000
Miscellaneous	99,450	87,261	100,000	100,000
Transfers Out	124,547	-	-	-
Capital Outlay	783,047	732,426	585,000	585,000
<b>TOTAL EXPENSES</b>	<b>2,941,092</b>	<b>2,664,761</b>	<b>2,721,000</b>	<b>2,739,540</b>
FUND BALANCE - DECEMBER 31	629,520	1,011,181	1,011,181	1,011,181

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

# City of Duluth Minnesota - 2017 Budget

## Special Projects

210

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

	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	<u>1,519,526</u>	<u>1,070,710</u>	<u>723,515</u>	<u>789,700</u>
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	<u>1,142,601</u>	<u>1,189,506</u>	<u>723,515</u>	<u>789,700</u>
FUND BALANCE - DECEMBER 31	1,017,080	898,284	898,284	898,284

# City of Duluth Minnesota - 2017 Budget

## Police Special Grants

215

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

	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	<u>1,251,283</u>	<u>1,171,609</u>	<u>1,267,067</u>	<u>1,491,948</u>
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	<u>1,225,930</u>	<u>1,202,254</u>	<u>1,267,067</u>	<u>1,491,948</u>
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	<u>2,545,939</u>	<u>3,502,378</u>	<u>3,318,910</u>	<u>3,800,000</u>
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	<u>2,912,966</u>	<u>2,628,999</u>	<u>3,318,910</u>	<u>3,800,000</u>
FUND BALANCE - DECEMBER 31	1,505,239	2,378,618	2,378,618	2,378,618

# City of Duluth Minnesota - 2017 Budget

## Economic Development

255

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

	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	<u>704,105</u>	<u>227,089</u>	<u>1,067,900</u>	<u>818,088</u>
EXPENSES				
Economic Development	<u>717,132</u>	<u>215,204</u>	<u>1,067,900</u>	<u>818,088</u>
TOTAL EXPENSES	<u>717,132</u>	<u>215,204</u>	<u>1,067,900</u>	<u>818,088</u>
FUND BALANCE - DECEMBER 31	8,903	20,788	20,788	20,788

# City of Duluth Minnesota - 2017 Budget

## Community Investment Fund

256

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

	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	<u>1,523,427</u>	<u>230,046</u>	<u>400,000</u>	<u>400,000</u>
EXPENSES				
Legal Services	-	-	-	-
Transfer to Debt Service	-	-	-	-
Transfer to General Fund (annual)	325,218	-	400,000	400,000
TOTAL EXPENSES	<u>325,218</u>	<u>-</u>	<u>400,000</u>	<u>400,000</u>
FUND BALANCE - DECEMBER 31	18,724,752	18,954,798	18,954,798	18,954,798

# City of Duluth Minnesota - 2017 Budget

## Energy Management

257

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

	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

# City of Duluth Minnesota - 2017 Budget

## Home Program

260

Special Revenue fund established to account for monies received from the U.S. Department of Housing and Urban Development under the Home Investment Partnership (HOME) Program. These costs include single family rehabilitation and administration of the program, as well as funds targeted to affordable housing development by special community housing organizations (CHDO's). The 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	<u>792,815</u>	<u>390,867</u>	<u>480,896</u>	<u>471,511</u>
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	<u>795,369</u>	<u>382,343</u>	<u>480,896</u>	<u>471,511</u>
FUND BALANCE - DECEMBER 31	(30,054)	(21,530)	(21,530)	(21,530)

# City of Duluth Minnesota - 2017 Budget

## Community Development

262

Special Revenue fund established to account for monies received from the U.S. Department of Housing and Urban Development (HUD) as a grantee under the Community Development Block Grant Program (CDBG). These monies are to be expended for projects considered necessary for the renewal and revitalization of targeted eligible neighborhoods and low and moderate income households. The 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	<u>3,125,879</u>	<u>3,147,860</u>	<u>19,584,000</u>	<u>3,025,755</u>
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	<u>2,887,281</u>	<u>3,314,029</u>	<u>19,584,000</u>	<u>3,025,755</u>
FUND BALANCE - DECEMBER 31	(140,799)	(306,968)	(306,968)	(306,968)

# City of Duluth Minnesota - 2017 Budget

## Community Development Administration

265

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

	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

# City of Duluth Minnesota - 2017 Budget

## 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				
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

# City of Duluth Minnesota - 2017 Budget

## 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	<u>371,802</u>	<u>398,112</u>	<u>345,119</u>	<u>345,119</u>
EXPENSES				
Personal Services	351,929	377,858	345,119	345,119
Other Services and Charges	19,863	20,254	0	0
TOTAL EXPENSES	<u>371,792</u>	<u>398,112</u>	<u>345,119</u>	<u>345,119</u>
FUND BALANCE - DECEMBER 31	10	10	10	10

# City of Duluth Minnesota - 2017 Budget

## Other Post Employment Benefits - OPEB

280

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

	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	<u>13,662,242</u>	<u>11,154,450</u>	<u>12,756,761</u>	<u>13,668,738</u>
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	<u>8,752,395</u>	<u>10,016,227</u>	<u>9,292,414</u>	<u>9,895,891</u>
FUND BALANCE - DECEMBER 31	43,257,834	44,396,057	47,860,404	51,633,251

# City of Duluth Minnesota - 2017 Budget

## 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

# City of Duluth Minnesota - 2017 Budget

## 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
<b>REVENUES</b>				
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
<b>TOTAL REVENUES</b>	<u>1,128,532</u>	<u>3,013,464</u>	<u>2,774,500</u>	<u>2,800,000</u>
<b>EXPENSES</b>				
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
<b>TOTAL EXPENSES</b>	<u>893,056</u>	<u>2,567,243</u>	<u>2,774,500</u>	<u>2,800,000</u>
FUND BALANCE - DECEMBER 31	235,476	681,697	681,697	681,697

# City of Duluth Minnesota - 2017 Budget

## Debt Service Funds

### Funds

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

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

	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	<u>15,229,676</u>	<u>21,465,664</u>	<u>14,063,300</u>	<u>15,520,200</u>
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	<u>16,910,791</u>	<u>20,698,322</u>	<u>14,011,000</u>	<u>16,361,200</u>
FUND BALANCE - DECEMBER 31	15,872,600	16,639,942	16,692,242	15,851,242

# City of Duluth Minnesota - 2017 Budget

## 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		<u>\$38,795,000</u>

The City's debt is shown in the following table as a share of market value and per capita. The general obligation debt is limited by State Statute to 2.0 percent of market value, or \$113 million.

<u>Year</u>	<u>Amount (in Thousands)</u>	<u>Percent of Market Value</u>	<u>Dollars Per Capita</u>
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.

## City of Duluth Minnesota - 2017 Budget

### 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.

<u>General Obligation Bonds:</u>	<u>Issue Date</u>	<u>Outstanding 12/31/2016</u>	<u>2017 Levy Requirements</u>
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
			<u>7,217,100</u>
Less: Cash on hand			(384,500)
NET DEBT LEVY - Total required by taxation			<u>6,832,600</u>

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

# City of Duluth Minnesota - 2017 Budget

## General Obligation Debt Fund - Tax Levy

310

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

	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

# City of Duluth Minnesota - 2017 Budget

## General Obligation Debt Fund - Other Sources

320

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

	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

# City of Duluth Minnesota - 2017 Budget

## Special Assessment Debt Service

325

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

	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	<u>1,805,374</u>	<u>627,201</u>	<u>542,300</u>	<u>450,000</u>
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	<u>2,293,329</u>	<u>829,261</u>	<u>869,400</u>	<u>760,900</u>
FUND BALANCE - DECEMBER 31	1,528,700	1,326,640	999,540	688,640

# City of Duluth Minnesota - 2017 Budget

## Street Improvement Debt Service

330

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

	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

# City of Duluth Minnesota - 2016 Budget

## 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	<u>10,916,061</u>	<u>24,555,997</u>	<u>8,759,904</u>	<u>11,495,850</u>
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	<u>12,468,374</u>	<u>12,283,716</u>	<u>12,438,500</u>	<u>12,462,000</u>
FUND BALANCE - DECEMBER 31	4,788,034	17,060,315	13,381,719	12,415,569

# City of Duluth Minnesota - 2017 Budget

## 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	<u>21,807</u>	<u>10,014</u>	<u>9,904</u>	<u>33,850</u>
EXPENSES				
Improvements Other Than Buildings	<u>491</u>	<u>280,905</u>	<u>-</u>	<u>-</u>
TOTAL EXPENSES	<u>491</u>	<u>280,905</u>	<u>-</u>	<u>-</u>
FUND BALANCE - DECEMBER 31	34,832	(236,059)	(226,155)	(192,305)

# City of Duluth Minnesota - 2017 Budget

## Permanent Improvement

411

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

	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

# City of Duluth Minnesota - 2017 Budget

## 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	<u>654,174</u>	<u>994,686</u>	<u>1,300,000</u>	<u>302,000</u>
EXPENSES				
Improvements Other than Buildings	<u>783,304</u>	<u>1,028,021</u>	<u>800,000</u>	<u>302,000</u>
TOTAL EXPENSES	<u>783,304</u>	<u>1,028,021</u>	<u>800,000</u>	<u>302,000</u>
FUND BALANCE - DECEMBER 31	401,891	368,556	868,556	868,556

# City of Duluth Minnesota - 2017 Budget

## 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

# City of Duluth Minnesota - 2017 Budget

## 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

# City of Duluth Minnesota - 2017 Budget

## Golf Fund

503

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

Estimated Revenues/Expenses	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)

# City of Duluth Minnesota - 2017 Budget

## Golf Fund Estimated Budgetary Cash Balance

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

# City of Duluth Minnesota - 2017 Budget

## 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
<b>TOTAL OPERATING REVENUES</b>	<b>761,401</b>	<b>793,061</b>	<b>913,097</b>	<b>850,888</b>
NON-OPERATING REVENUES				
4601 Earnings on Investments	-	-	-	-
4639 Loss on Sale of Equipment	-	-	-	-
4644 Misc Fees, Sales & Service	471	9,225	-	-
<b>TOTAL NON-OPERATING REVENUES</b>	<b>471</b>	<b>9,225</b>	<b>-</b>	<b>-</b>
<b>TOTAL REVENUE - LESTER</b>	<b>761,872</b>	<b>802,286</b>	<b>913,097</b>	<b>850,888</b>

# City of Duluth Minnesota - 2017 Budget

## 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/Charc	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

# City of Duluth Minnesota - 2017 Budget

## 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
<b>TOTAL OPERATING REVENUES</b>	<b>972,662</b>	<b>1,126,702</b>	<b>1,253,269</b>	<b>1,152,201</b>
NON-OPERATING REVENUES				
4601 Earnings on Investments	-	-	-	-
4639 Loss on Sale of Equipment	-	-	-	-
4644 Misc. Fees, Sales & Services, Donator	-	2,028	-	-
<b>TOTAL NON-OPERATING REVENUES</b>	<b>-</b>	<b>2,028</b>	<b>-</b>	<b>-</b>
<b>TOTAL REVENUE - ENGER</b>	<b>972,662</b>	<b>1,128,730</b>	<b>1,253,269</b>	<b>1,152,201</b>

# City of Duluth Minnesota - 2017 Budget

## Enger Golf Course

Operating Expense Detail		2014	2015	2016	2017
		Actual	Actual	Budget	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

# City of Duluth Minnesota - 2017 Budget

## Parking Fund

505

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

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

Estimated Income and Expense	2014 Actual	2015 Actual	2016 Budget	2017 Proposed
<b>REVENUES</b>				
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
<b>EXPENSES</b>				
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
<b>ESTIMATED OPERATING INCOME (LOSS)</b>				
	706,884	995,695	1,069,368	818,825
<b>BUDGETED FTE'S</b>				
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

# City of Duluth Minnesota - 2017 Budget

## Parking Fund Estimated Budgetary Cash Balance

<u>OPERATING FUND</u>	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
<u>Other Sources</u>		
Depreciation	582,100	475,900
Total Other Sources	582,100	475,900
<u>Other Uses</u>		
Bond Principal Payments	780,000	785,000
Capital Equipment	796,000	40,000
Total Other Uses	1,576,000	825,000
<b>ESTIMATED BUDGETARY YEAR END CASH BALANCE</b>	<b>3,826,737</b>	<b>4,296,462</b>

# City of Duluth Minnesota - 2017 Budget

## 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
<b>TOTAL OPERATING REVENUE</b>	<b>4,227,015</b>	<b>4,516,914</b>	<b>4,806,148</b>	<b>4,796,257</b>
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
<b>TOTAL NON-OPERATING REVENUES</b>	<b>545,141</b>	<b>381,509</b>	<b>400,000</b>	<b>400,000</b>
<b>TOTAL REVENUE</b>	<b>4,772,156</b>	<b>4,898,423</b>	<b>5,206,148</b>	<b>5,196,257</b>

# City of Duluth Minnesota - 2017 Budget

## 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

# City of Duluth Minnesota - 2017 Budget

## 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

# City of Duluth Minnesota - 2017 Budget

## 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	<u>390,160</u>	<u>535,721</u>	<u>533,200</u>	<u>537,943</u>
2511 TOTAL - E SUPERIOR ST PARKING RAMP	390,160	535,721	533,200	537,943

# City of Duluth Minnesota - 2017 Budget

## 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	<u>758,220</u>	<u>1,032,160</u>	<u>935,980</u>	<u>736,868</u>
2512 TOTAL - MEDICAL DISTRICT PARKING RAMP	758,220	1,032,160	935,980	736,868

# City of Duluth Minnesota - 2017 Budget

## 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	<u>237,606</u>	<u>184,573</u>	<u>250,400</u>	<u>404,661</u>
2513 TOTAL - LIBRARY & CONEY ISLAND PARKING RAMPS	237,606	184,573	250,400	404,661

# City of Duluth Minnesota - 2017 Budget

## 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	<u>192,082</u>	<u>196,140</u>	<u>224,800</u>	<u>270,200</u>
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	<u>104,386</u>	<u>97,183</u>	<u>104,900</u>	<u>137,700</u>
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	<u>1,702,502</u>	<u>1,562,457</u>	<u>2,174,000</u>	<u>1,607,435</u>
2512 TOTAL - METERS & ENFORCEMENT	1,998,970	1,855,780	2,503,700	2,015,335

# City of Duluth Minnesota - 2017 Budget

## 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
<b>REVENUES</b>				
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
<b>OPERATING EXPENSES</b>				
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
<b>ESTIMATED OPERATING INCOME (LOSS)</b>				
	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
<b>ESTIMATED NON-OPERATING/OPERATING INCOME (LOSS)</b>				
	3,347,921	5,159,785	(844,334)	(761,256)

# City of Duluth Minnesota - 2017 Budget

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

506

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

# City of Duluth Minnesota - 2017 Budget

## 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

# City of Duluth Minnesota - 2017 Budget

## 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

# City of Duluth Minnesota - 2017 Budget

## Divisions

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

## **Public Works & Utilities - Utilities**

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

## **Mission and Core Services**

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

	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	<b>100,717,453</b>	<b>80,170,034</b>	<b>84,133,600</b>	<b>79,830,600</b>	<b>(4,303,000)</b>

# City of Duluth Minnesota - 2017 Budget

## 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 Journeyman	10.00	9.00	-	-
30	Instrument Technician	1.00	1.00	1.00	1.00

# City of Duluth Minnesota - 2017 Budget

## 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
<b>DEPARTMENT TOTAL</b>	<b>197.45</b>	<b>192.45</b>	<b>192.25</b>	<b>191.25</b>

# City of Duluth Minnesota - 2017 Budget

## Water Fund

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The Water Fund is a self-supporting enterprise fund which accounts for the collection, treatment, and distribution of water to the citizens of Duluth. The major funding source is water sales, representing 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
	<u>14,632,794</u>	<u>14,752,141</u>	<u>14,691,800</u>	<u>15,252,900</u>
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
	<u>11,869,758</u>	<u>10,909,099</u>	<u>11,996,100</u>	<u>12,266,300</u>
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	<u>-5,272,989</u>	<u>-5,289,367</u>	<u>-4,973,800</u>	<u>-4,521,400</u>
Increase (Decrease) in Cash	<u><u>-521,687</u></u>	<u><u>-16,302</u></u>	<u><u>-268,500</u></u>	<u><u>381,600</u></u>

# City of Duluth Minnesota - 2017 Budget

## 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
<u>Other Sources of Cash</u>			
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	<u>2,009,600</u>	<u>2,099,550</u>	<u>1,916,400</u>
<u>Other Uses of Cash</u>			
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	<u>4,973,800</u>	<u>5,474,991</u>	<u>4,521,400</u>
INCREASE (DECREASE) IN CASH	-268,500	28,559	381,600
ESTIMATED UNRESTRICTED CASH AND DEBT SERVICE CASH- BEGINNING	<u>701,300</u>	<u>483,951</u>	<u>512,510</u>
ESTIMATED UNRESTRICTED CASH AND DEBT SERVICE CASH- ENDING	<u><u>432,800</u></u>	<u><u>512,510</u></u>	<u><u>894,110</u></u>

# City of Duluth Minnesota - 2017 Budget

## 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
<b>TOTAL OPERATING REVENUES</b>	<b>14,539,397</b>	<b>14,435,413</b>	<b>14,510,200</b>	<b>15,083,400</b>
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
<b>TOTAL NON-OPERATING REVENUES</b>	<b>93,397</b>	<b>316,728</b>	<b>181,600</b>	<b>169,500</b>
<b>TOTAL REVENUE</b>	<b>14,632,794</b>	<b>14,752,141</b>	<b>14,691,800</b>	<b>15,252,900</b>

# City of Duluth Minnesota - 2017 Budget

## 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

# City of Duluth Minnesota - 2017 Budget

## Capital

510-500-1905

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

Expense Detail	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

# City of Duluth Minnesota - 2017 Budget

## Utility General Expense

510-500-1915

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

Expense Detail	2014 Actual	2015 Actual	2016 Budget	2017 Proposed
<b>PERSONAL SERVICES</b>				
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
<b>EMPLOYEE BENEFITS</b>				
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
<b>OPERATING EXPENSES</b>				
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

# City of Duluth Minnesota - 2017 Budget

## 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
<b>PERSONAL SERVICES</b>				
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
<b>EMPLOYEE BENEFITS</b>				
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
<b>OPERATING EXPENSES</b>				
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

# City of Duluth Minnesota - 2017 Budget

## Customer Service

510-500-1940

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

Expense Detail	2014 Actual	2015 Actual	2016 Budget	2017 Proposed
<b>PERSONAL SERVICES</b>				
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
<b>EMPLOYEE BENEFITS</b>				
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
<b>OPERATING EXPENSES</b>				
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

# City of Duluth Minnesota - 2017 Budget

## Utility Operations

510-500-1945

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

Expense Detail	2014 Actual	2015 Actual	2016 Budget	2017 Proposed
<b>PERSONAL SERVICES</b>				
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
<b>EMPLOYEE BENEFITS</b>				
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
<b>OPERATING EXPENSES</b>				
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

# City of Duluth Minnesota - 2017 Budget

## Water Treatment and Pumping

510-500-1955

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

Expense Detail	2014 Actual	2015 Actual	2016 Budget	2017 Proposed
<b>PERSONAL SERVICES</b>				
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
<b>EMPLOYEE BENEFITS</b>				
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
<b>OPERATING EXPENSES</b>				
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

# City of Duluth Minnesota - 2017 Budget

## Gas Fund

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

The major funding source is gas sales, 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
<b>REVENUE</b>				
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
	<u>58,526,240</u>	<u>35,614,076</u>	<u>41,582,500</u>	<u>37,216,300</u>
<b>EXPENSES</b>				
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
	<u>52,658,824</u>	<u>33,923,393</u>	<u>39,467,900</u>	<u>36,165,400</u>
<b>ESTIMATED OPERATING INCOME (LOSS)</b>				
	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	<u>2,438,395</u>	<u>-742,940</u>	<u>-1,285,100</u>	<u>-2,628,000</u>

# City of Duluth Minnesota - 2017 Budget

## Gas Fund Estimated Unrestricted Cash Balance

OPERATING FUND	<u>2016 Budget</u>	<u>2016 Projected</u>	<u>2017 Proposed</u>
ESTIMATED OPERATING INCOME (LOSS)	2,114,600	5,626,000	1,050,900
<u>Other Sources of Cash</u>			
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 Sources of Cash	<u>1,647,200</u>	<u>1,648,094</u>	<u>1,696,200</u>
<u>Other Uses of Cash</u>			
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	<u>5,046,900</u>	<u>5,101,172</u>	<u>5,375,100</u>
INCREASE (DECREASE) IN CASH	-1,285,100	2,172,922	-2,628,000
ESTIMATED UNRESTRICTED CASH AND DEBT SERVICE CASH - BEGINNING	<u>5,245,775</u>	<u>5,292,734</u>	<u>7,465,656</u>
ESTIMATED UNRESTRICTED CASH AND DEBT SERVICE CASH - ENDING	<u><u>3,960,675</u></u>	<u><u>7,465,656</u></u>	<u><u>4,837,656</u></u>

# City of Duluth Minnesota - 2017 Budget

## 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

# City of Duluth Minnesota - 2017 Budget

## 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	<u>57,969</u>	<u>60,472</u>	<u>81,400</u>	<u>67,400</u>
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	<u>21,925</u>	<u>17,507</u>	<u>22,200</u>	<u>18,000</u>
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	<u>24,284</u>	<u>6,035</u>	<u>1,200</u>	<u>1,100</u>
1900 TOTAL - DIRECTOR'S OFFICE	104,178	84,014	104,800	86,500

# City of Duluth Minnesota - 2017 Budget

## Capital

520-500-1905

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

Expense Detail	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

## City of Duluth Minnesota - 2017 Budget

### Utility General Expense

520-500-1915

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

Expense Detail		2014	2015	2016	2017
		Actual	Actual	Budget	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

# City of Duluth Minnesota - 2017 Budget

## 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
<b>PERSONAL SERVICES</b>				
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
<b>EMPLOYEE BENEFITS</b>				
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
<b>OPERATING EXPENSES</b>				
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

# City of Duluth Minnesota - 2017 Budget

## Customer Service

520-500-1940

Customer Accounts provides meter reading, billing, payment collection and account services for utility customers. Service provides installation, inspection, repair and replacement of meters and 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	2015	2016	2017
		Actual	Actual	Budget	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	<u>2,254,787</u>	<u>2,140,373</u>	<u>2,321,100</u>	<u>2,408,500</u>
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	<u>913,296</u>	<u>855,548</u>	<u>977,900</u>	<u>1,026,200</u>
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	<u>1,160,915</u>	<u>1,297,588</u>	<u>1,018,100</u>	<u>1,383,600</u>
1940	TOTAL - CUSTOMER SERVICES	4,328,998	4,293,509	4,317,100	4,818,300

# City of Duluth Minnesota - 2017 Budget

## Utility Operations

520-500-1945

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

Expense Detail	2014 Actual	2015 Actual	2016 Budget	2017 Proposed
<b>PERSONAL SERVICES</b>				
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
<b>EMPLOYEE BENEFITS</b>				
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
<b>OPERATING EXPENSES</b>				
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

# City of Duluth Minnesota - 2017 Budget

## Natural Gas

520-500-1960

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

Expense Detail	2014 Actual	2015 Actual	2016 Budget	2017 Proposed
<b>PERSONAL SERVICES</b>				
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
<b>EMPLOYEE BENEFITS</b>				
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
<b>OPERATING EXPENSES</b>				
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

# City of Duluth Minnesota - 2017 Budget

## Sewer Fund

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

The major 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
<b>REVENUE</b>				
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
	<u>18,295,524</u>	<u>20,833,148</u>	<u>19,076,200</u>	<u>18,435,700</u>
<b>EXPENSES</b>				
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
	<u>15,801,346</u>	<u>15,651,077</u>	<u>16,032,800</u>	<u>15,799,000</u>
<b>ESTIMATED OPERATING INCOME (LOSS)</b>				
	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	<u>443,379</u>	<u>-1,169,687</u>	<u>418,400</u>	<u>-190,500</u>

# City of Duluth Minnesota - 2017 Budget

## 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
<u>Other Sources of Cash</u>			
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	<u>1,644,000</u>	<u>1,696,322</u>	<u>1,460,900</u>
<u>Other Uses of Cash</u>			
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	<u>4,269,000</u>	<u>4,871,400</u>	<u>4,288,100</u>
INCREASE (DECREASE) IN CASH	418,400	886,522	-190,500
ESTIMATED UNRESTRICTED CASH AND DEBT SERVICE CASH - BEGINNING	<u>1,615,600</u>	<u>1,593,085</u>	<u>2,479,607</u>
ESTIMATED UNRESTRICTED CASH AND DEBT SERVICE CASH - ENDING	<u><u>2,034,000</u></u>	<u><u>2,479,607</u></u>	<u><u>2,289,107</u></u>

# City of Duluth Minnesota - 2017 Budget

## Sewer Fund

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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
<b>TOTAL OPERATING REVENUES</b>	<b>17,661,271</b>	<b>18,150,451</b>	<b>19,017,300</b>	<b>18,391,500</b>
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 Adjustment	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
<b>TOTAL NON-OPERATING REVENUES</b>	<b>634,253</b>	<b>2,682,697</b>	<b>58,900</b>	<b>44,200</b>
<b>TOTAL REVENUE</b>	<b>18,295,524</b>	<b>20,833,148</b>	<b>19,076,200</b>	<b>18,435,700</b>

# City of Duluth Minnesota - 2017 Budget

## 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

# City of Duluth Minnesota - 2017 Budget

## Capital

530-500-1905

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

Expense Detail	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

# City of Duluth Minnesota - 2017 Budget

## Utility General Expense

530-500-1915

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

Expense Detail	2014 Actual	2015 Actual	2016 Budget	2017 Proposed
<b>PERSONAL SERVICES</b>				
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
<b>EMPLOYEE BENEFITS</b>				
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
<b>OPERATING EXPENSES</b>				
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

# City of Duluth Minnesota - 2017 Budget

## 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
<b>PERSONAL SERVICES</b>				
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
<b>EMPLOYEE BENEFITS</b>				
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
<b>OPERATING EXPENSES</b>				
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

# City of Duluth Minnesota - 2017 Budget

## 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

## City of Duluth Minnesota - 2017 Budget

### Utility Operations

530-500-1945

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

Expense Detail	2014 Actual	2015 Actual	2016 Budget	2017 Proposed
<b>PERSONAL SERVICES</b>				
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
<b>TOTAL</b>	<b>960,618</b>	<b>1,047,009</b>	<b>1,165,200</b>	<b>1,035,800</b>
<b>EMPLOYEE BENEFITS</b>				
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
<b>TOTAL</b>	<b>420,145</b>	<b>442,983</b>	<b>496,600</b>	<b>422,400</b>
<b>OPERATING EXPENSES</b>				
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
<b>TOTAL</b>	<b>709,125</b>	<b>581,021</b>	<b>716,000</b>	<b>758,500</b>
1945 TOTAL - UTILITY OPERATIONS	2,089,888	2,071,013	2,377,800	2,216,700

# City of Duluth Minnesota - 2017 Budget

## Wastewater Treatment

530-500-1965

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

Expense Detail		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	<u>217,982</u>	<u>218,801</u>	<u>218,800</u>	<u>217,000</u>
1965	TOTAL- SEWER TREATMENT	8,447,300	9,021,705	8,921,500	9,000,300

# City of Duluth Minnesota - 2017 Budget

## Inflow and Infiltration

530-500-1970

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

Expense Detail	2014 Actual	2015 Actual	2016 Budget	2017 Proposed
<b>PERSONAL SERVICES</b>				
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
<b>EMPLOYEE BENEFITS</b>				
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
<b>OPERATING EXPENSES</b>				
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

# City of Duluth Minnesota - 2017 Budget

## Clean Water Surcharge Fund

532

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

Estimated Income and Expense	2014 Actual	2015 Actual	2016 Budget	2017 Proposed
<b>REVENUE</b>				
Operating Revenue	1,842,153	1,835,014	1,840,100	1,615,000
Non-Operating Revenue	129,825	1,501	600	0
	<u>1,971,978</u>	<u>1,836,515</u>	<u>1,840,700</u>	<u>1,615,000</u>
<b>EXPENSES</b>				
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
	<u>1,438,868</u>	<u>870,150</u>	<u>949,600</u>	<u>875,300</u>
<b>ESTIMATED OPERATING INCOME (LOSS)</b>				
	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	<u><u>-318,840</u></u>	<u><u>427,617</u></u>	<u><u>352,600</u></u>	<u><u>168,600</u></u>

# City of Duluth Minnesota - 2017 Budget

## Clean Water Fund Estimated Unrestricted Cash Balance

<u>OPERATING FUND</u>	<u>2016 Budget</u>	<u>2016 Projected</u>	<u>2017 Proposed</u>
ESTIMATED OPERATING INCOME (LOSS)	891,100	827,088	739,700
<u>Other Sources of Cash</u>			
Depreciation and Amortization	582,400	561,600	566,300
Total Other Sources of Cash	<u>582,400</u>	<u>561,600</u>	<u>566,300</u>
<u>Other Uses of Cash</u>			
Capital Grants	0	0	0
Budget Carry-Over for Encumbrances	0	0	0
Capital Improvements from Current Revenues	0	0	0
Infrastructure Replacement	0	0	0
Bond Principal Payments	1,120,900	1,120,900	1,137,400
Total Other Uses of Cash	<u>1,120,900</u>	<u>1,120,900</u>	<u>1,137,400</u>
INCREASE (DECREASE) IN CASH	352,600	267,788	168,600
ESTIMATED UNRESTRICTED CASH AND DEBT SERVICE CASH - BEGINNING	<u>342,874</u>	<u>478,491</u>	<u>746,279</u>
ESTIMATED UNRESTRICTED CASH AND DEBT SERVICE CASH - ENDING	<u><u>695,474</u></u>	<u><u>746,279</u></u>	<u><u>914,879</u></u>

# City of Duluth Minnesota - 2017 Budget

## 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

# City of Duluth Minnesota - 2017 Budget

## 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	<u>1,438,868</u>	<u>870,150</u>	<u>949,600</u>	<u>875,300</u>
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	<u>56,000</u>	<u>1,491</u>	<u>0</u>	<u>0</u>
TOTAL EXPENSES	1,494,868	871,641	949,600	875,300

# City of Duluth Minnesota - 2017 Budget

## Stormwater Fund

535

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

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

Estimated Income and Expense	2014 Actual	2015 Actual	2016 Budget	2017 Proposed
<b>REVENUE</b>				
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
	<u>4,715,854</u>	<u>4,781,063</u>	<u>4,728,400</u>	<u>5,282,200</u>
<b>EXPENSES</b>				
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
	<u>4,373,881</u>	<u>4,354,987</u>	<u>4,884,900</u>	<u>4,667,000</u>
<b>ESTIMATED OPERATING INCOME (LOSS)</b>				
	341,973	426,076	-156,500	615,200
Other Sources of Cash	620,767	551,353	508,600	451,600
Other Uses of Cash	<u>-1,404,445</u>	<u>-1,418,380</u>	<u>-1,631,500</u>	<u>-1,010,100</u>
Increase (Decrease) in Cash	<u><u>-441,705</u></u>	<u><u>-440,951</u></u>	<u><u>-1,279,400</u></u>	<u><u>56,700</u></u>

# City of Duluth Minnesota - 2017 Budget

## Stormwater Fund Estimated Unrestricted Cash Balance

OPERATING FUND	2016 Budget	2016 Projected	2017 Proposed
ESTIMATED OPERATING INCOME (LOSS)	-156,500	854,700	615,200
<u>Other Sources of Cash</u>			
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	<u>508,600</u>	<u>446,497</u>	<u>451,600</u>
<u>Other Uses of Cash</u>			
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	<u>1,631,500</u>	<u>1,874,492</u>	<u>1,010,100</u>
INCREASE (DECREASE) IN CASH	-1,279,400	-573,295	56,700
ESTIMATED UNRESTRICTED CASH AND DEBT SERVICE CASH - BEGINNING	<u>989,944</u>	<u>1,642,193</u>	<u>1,068,898</u>
ESTIMATED UNRESTRICTED CASH AND DEBT SERVICE CASH - ENDING	<u><u>-289,456</u></u>	<u><u>1,068,898</u></u>	<u><u>1,125,598</u></u>

# City of Duluth Minnesota - 2017 Budget

## 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
<b>TOTAL OPERATING REVENUES</b>	<b>4,626,434</b>	<b>4,759,820</b>	<b>4,716,600</b>	<b>5,271,000</b>
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 Transfers from Special Revenue Funds	1,758	0	0	0
4730 Transfers from Enterprise Funds	4,920	9,840	11,200	11,200
<b>TOTAL NON-OPERATING REVENUES</b>	<b>89,420</b>	<b>21,243</b>	<b>11,800</b>	<b>11,200</b>
<b>TOTAL REVENUE</b>	<b>4,715,854</b>	<b>4,781,063</b>	<b>4,728,400</b>	<b>5,282,200</b>

# City of Duluth Minnesota - 2017 Budget

## 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	<u>45,654</u>	<u>48,823</u>	<u>67,800</u>	<u>52,300</u>
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	<u>14,698</u>	<u>13,347</u>	<u>17,800</u>	<u>13,400</u>
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	<u>5,732</u>	<u>356</u>	<u>700</u>	<u>600</u>
1900 TOTAL - DIRECTOR'S OFFICE	66,084	62,526	86,300	66,300

# City of Duluth Minnesota - 2017 Budget

## Capital

535-500-1905

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

Expense Detail	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

# City of Duluth Minnesota - 2017 Budget

## Utility General Expense

535-500-1915

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

Expense Detail	2014 Actual	2015 Actual	2016 Budget	2017 Proposed
<b>PERSONAL SERVICES</b>				
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
<b>EMPLOYEE BENEFITS</b>				
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
<b>OPERATING EXPENSES</b>				
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

# City of Duluth Minnesota - 2017 Budget

## 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
<b>PERSONAL SERVICES</b>				
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
<b>EMPLOYEE BENEFITS</b>				
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
<b>OPERATING EXPENSES</b>				
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 & Supplies	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

# City of Duluth Minnesota - 2017 Budget

## 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

# City of Duluth Minnesota - 2017 Budget

## 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
<b>PERSONAL SERVICES</b>				
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
<b>EMPLOYEE BENEFITS</b>				
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
<b>OPERATING EXPENSES</b>				
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

# City of Duluth Minnesota - 2017 Budget

## Street Lighting Fund

550

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

Estimated Revenues/Expenses	2014 Actual	2015 Actual	2016 Budget	2017 Proposed
<b>REVENUE</b>				
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
	<u>2,229,484</u>	<u>2,189,205</u>	<u>2,197,700</u>	<u>2,210,500</u>
<b>EXPENSE</b>				
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
	<u>1,954,111</u>	<u>1,953,935</u>	<u>2,403,900</u>	<u>2,093,200</u>
<b>ESTIMATED OPERATING INCOME / (LOSS)</b>	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	<u>-68,160</u>	<u>2,573</u>	<u>-326,900</u>	<u>-259,800</u>

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

# City of Duluth Minnesota - 2017 Budget

## 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
<u>Other Sources of Cash</u>			
Depreciation and Amortization	229,300	275,600	241,900
PERA Retirement, GASB 68	0	4,600	0
Total Other Sources of Cash	<u>229,300</u>	<u>280,200</u>	<u>241,900</u>
<u>Other Uses of Cash</u>			
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	<u>350,000</u>	<u>664,773</u>	<u>619,000</u>
INCREASE (DECREASE) IN CASH	-326,900	-250,773	-259,800
EST. UNRESTRICTED CASH AND DEBT SERVICE CASH- BEGINNING	<u>875,146</u>	<u>1,855,620</u>	<u>1,604,847</u>
EST. UNRESTRICTED CASH AND DEBT SERVICE CASH- ENDING	<u><u>548,246</u></u>	<u><u>1,604,847</u></u>	<u><u>1,345,047</u></u>

# City of Duluth Minnesota - 2017 Budget

## 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 Losses 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

# City of Duluth Minnesota - 2017 Budget

## 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

# City of Duluth Minnesota - 2017 Budget

## 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

# City of Duluth Minnesota - 2017 Budget

## Self Insurance - Worker's Compensation

605

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

	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	<u>769,739</u>	<u>752,313</u>	<u>801,400</u>	<u>810,700</u>
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	<u>967,631</u>	<u>1,099,928</u>	<u>885,200</u>	<u>959,800</u>
FUND BALANCE - DECEMBER 31	1,653,541	1,305,926	1,222,126	1,073,026

# City of Duluth Minnesota - 2017 Budget

## Self Insurance - Liabilities

610

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

	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	<u>432,120</u>	<u>656,084</u>	<u>623,600</u>	<u>521,700</u>
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	<u>560,641</u>	<u>394,796</u>	<u>684,300</u>	<u>748,000</u>
FUND BALANCE - DECEMBER 31	1,415,156	1,676,445	1,615,745	1,389,445

# City of Duluth Minnesota - 2017 Budget

## Medical Health Fund

630

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

	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

# City of Duluth Minnesota - 2017 Budget

## Dental Health Fund

633

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

	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	<u>353,779</u>	<u>857,408</u>	<u>864,000</u>	<u>883,440</u>
EXPENSES				
Claims	732,148	769,209	797,191	816,511
Other Services and Charges	57,921	58,413	60,029	61,322
TOTAL EXPENSES	<u>790,069</u>	<u>827,622</u>	<u>857,220</u>	<u>877,833</u>
FUND BALANCE - DECEMBER 31	162,683	192,469	199,249	204,856

# City of Duluth Minnesota - 2017 Budget

## Fleet Services

660

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

	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				
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	
CAPITAL 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	