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Emily Larson Mayor

Room 422 411 West First Street Duluth, Minnesota 55802



September 2020

President Anderson, Vice President Van Nett and Duluth City Councilors,

Thank you for your dedication and service to Duluth.

This year has brought a series of unanticipated challenges and constantly changing variables outside of our control. I value your engagement and focus on getting through this time in history with as much clarity, hope and grace as possible.

Initially I came at budgeting for 2021 with more than a few ounces of regret. My State of the City this year was scheduled for March – and then cancelled for covid. I was eager to outline some great, big ideas and new investments that would solidify our course as a community of long range progress and substantially increase our municipal investment in affordable housing.

Like everyone else in our city, I had a set of plans for this year - 2020 had another.

Given the state of 2020, of all the things that I expected this year, the optimistic and stable budget I am here to present was not one of them. And yet – I am deeply grateful for the concerted efforts and focused financial prudence we have exercised over my past four years so that we can rise to the challenge of 2020 and do something I never saw coming back in March when our world shut down and revenues plummeted: emerge stronger.

Over the past six months, we have made staff cuts, instituted a hiring, travel and purchasing freeze, asked for concessions from bargaining units, took voluntary pay cuts, practically begged for support from the federal and state government, pulled back on our financial commitments to others, shut down programming and closed facilities.

We have watched as thousands of our neighbors and city residents lost their jobs and financial security.

We've witnessed cities around us burn with the raw pain and trauma of racism, historical oppression and gaping inequities.

We've comforted and supported people in our lives who are struggling with emotional pain rooted in the realities of social isolation and submerged fear.

But we as leaders haven't just watched all this happen. We aren't just sitting back and taking notes as electeds. This is our community. These are our neighbors, and family members, and friends. And us. We've experienced it ourselves. The challenge and trauma of living in the now isn't something you can view from a safe distance. There is no safe distance from the intersection we're living at every day.

It has been logistically and emotionally brutal.

Amid all this change and chaos, the pulse of city operations has been steady and strong. We have risen to the challenge of the now and the focus on our future.

This year, despite the relentless power of a pandemic, we've invested well over two million dollars via the 1200 Fund and DEDA into local small businesses and entrepreneurs, embraced curbside library delivery, have supported thousands of residents with Unemployment Insurance assistance and job search support, opened ten miles of streets to pedestrians to allow for social distance physical activity during Stay At Home, made changes to our development code to promote childcare, waived fees and streamlined permitting to allow for expanded sidewalk and adjacent occupancy for food and beverage sales, adjusted staffing across departments to keep up with demand for services and are finishing the completion of over fourteen miles of road work. We have taken city meetings and services online, protected the health of our workers, ran a fair and robust primary election and have ensured that in our vigorous democracy all first amendment rights are supported, upheld and protected.

We've gotten an extraordinary amount accomplished under extenuating circumstances. In large part because at our core, Duluthians believe that our hard work makes a difference.

Looking ahead to a financially positive 2021 is due to the hard work and resilience of our staff on every level. Who we are as an organization was fully reflected in our response to 2020: careful, clear, deliberate, focused and fair.

I have always believed that budgets reflect our values. For 2021, our values are on full display as a budget built on the strength of community. Perhaps for the first time during this pandemic, we have budget news that isn't all doom and gloom. We bring workers back and propose to lower the number of furlough days; we hold the line on any property tax levy increase to meet General Fund expenses; we propose that 40% of our residential properties and 68% of commercial property owners will see a *decrease* in their city property tax.

Because we have a great finance team, our projections have been on target. I'm proud of the work we have done, in quick yet organized fashion, to meet the changing demands of this year. And I'm grateful for the meticulous research they conduct regularly on municipal comparisons, consumer confidence and other key economic indicators upon which to base their recommendations and our action steps.

We have spent the last four years steadily addressing fundamental and historical budget challenges with steady focus, financial prudence and an eye towards our future. My initial regret at this budget cycle is long, long gone. This is the budget year where it all pays off.

In this budget we isolate our financial risks, benefit from our sensible fiscal management of the past four years and recognize the many sacrifices our staff and municipal residents are making.

My proposed General Fund Budget and property tax levy for 2021 meets our needs, protects workers and builds on our ability to continue to be a steady and reliable presence in the face of financial insecurity, pandemic health concerns, social fear, isolation and racial discord.

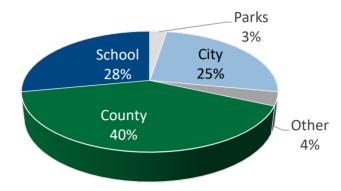
I am proud of the work, sacrifice, and vision that has gotten us to this point. I thought it was all meant for other opportunities and investments, for the work I was going to announce in the State of City. But as it turns out, we've been building our budgets and working the numbers with a vision for this very moment.

We have built a City of Duluth financial structure strong enough to survive a global pandemic.

This is the year, and the work, we never anticipated but are ready for.

Emily Larson Mayor

Breakdown of Average Homestead Property Tax Bill by Taxing Entity



2021 Propo	ose	d Property	/ Ta	ax Levy			
	202	20 Approved	20	21 Proposed	Change In Levy		
		Levy		Levy			
General Operations Levy							
General Operations	\$	21,879,300	\$	21 970 200	\$		
·			-	21,879,300		-	
Provision for Tax Delinquency	\$	150,000	\$	150,000	\$		
Total General Operations Levy	\$	22,029,300	\$	22,029,300	\$	-	
Supplemental Parks Levy	\$	280,000	\$	280,000	\$	-	
Capital Projects Levy							
Debt Service	\$ \$	6,982,600	\$	7,307,600	\$	325,000	
Infrastructure Permanent Improvements		280,000	\$	280,000	\$	-	
Total Capital Projects Levy		7,262,600	\$	7,587,600	\$	325,000	
Street Light Levy		1,764,600	\$	2,447,200	\$	682,600	
Street Maintenance Levy	\$	2,500,000	\$	2,500,000	\$	-	
Total City Property Tax Levy	\$	33,836,500	\$	34,844,100	\$	1,007,600	
Parks Referendum Levy	\$	2,600,000	\$	2,600,000	\$	-	
							/
Proposed Street Light Levy Increas					\$	682,600	2.02%
Proposed Lakewalk Debt Levy Incre					\$	325,000	0.96%
2021 Proposed City Tax Levy Increa	\$	1,007,600	2.98%				
New Construction Growth						336,400	0.99%
Other Property Tax Value Growth					\$	1,910,364	5.65%
Total Property Tax Growth					\$	2,246,764	6.64%
Net Property Tax Impact After Gro	wth				\$	(1,239,164)	-3.66%

	2020	2021	Variance 2020 Approve		
	Approved	Proposed	Budget vs 2021 Propos		
	Budget	Budget	Budge	et	
REVENUES			\$	%	
Local Government Aid	30.25	30.25	-	0.0%	
City Sales and Use Tax	14.00	12.60	(1.40)	-10.0%	
Property Tax	22.03	22.03	-	0.0%	
Charges for Services	6.99	6.68	(0.31)	-4.4%	
Other Financing Sources	5.47	5.36	(0.11)	-2.0%	
Intergovernmental	4.11	4.01	(0.10)	-2.4%	
Minnesota Power Franchise Tax	3.10	2.75	(0.35)	-11.3%	
Gas Utility in Lieu of Taxes	2.73	2.64	(0.09)	-3.3%	
Licenses and Permits	1.80	1.72	(0.08)	-4.4%	
All Other Taxes	0.98	0.93	(0.05)	-5.1%	
Miscellaneous	0.58	0.41	(0.17)	-29.3%	
Fines and Forfeits	0.38	0.38	-	0.0%	
Special Assessments	0.49	0.49	-	0.0%	
Fund Balance Reserves	-	3.99	3.99	0.0%	
Revenue Totals	92.91	94.24	1.33	1.43%	
EXPENDITURES					
Salaries and Overtime	49.24	48.52	(0.72)	-1.46%	
Health Care	11.81	11.81	-	0.00%	
Benefits	9.79	9.90	0.11	1.12%	
Retiree Insurance	7.35	7.35	-	0.00%	
Worker's Compensation	1.00	2.00	1.00	100.00%	
Utilities	1.29	1.29	-	0.00%	
Supplies	3.05	3.06	0.01	0.33%	
Other Services and Charges	9.07	10.00	0.93	10.25%	
Capital Outlay	0.31	0.31	<u>-</u>	0.00%	
Expenditure Totals	92.91	94.24	1.33	1.43%	

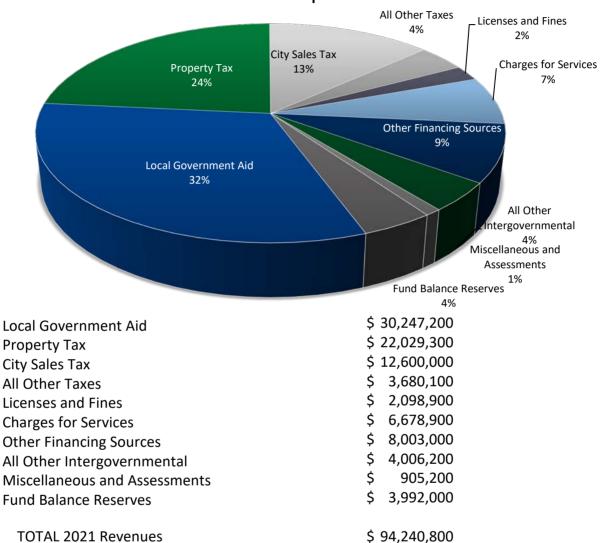
General Fund

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 local government aid, 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.

	2018	2019	2020	2021
	Actual	Actual	Budget	Proposed
REVENUES			.	
Property Tax				
General Operations Levy	16,070,029	19,040,025	21,879,300	21,879,300
Delinquent Property Taxes	179,832	175,067	150,000	150,000
City Sales Tax	14,094,409	14,453,054	14,000,000	12,600,000
All Other Taxes	4,305,769	3,930,296	4,081,000	3,680,100
Local Government Aid	29,645,975	29,668,565	30,247,200	30,247,200
All Other Intergovernmental	4,823,598	4,842,990	4,118,000	4,006,200
Licenses and Fines	2,455,143	2,532,144	2,190,100	2,098,900
Charges for Services	5,561,813	6,990,761	6,985,700	6,678,900
Other Financing Sources	8,122,061	8,510,706	8,191,700	8,003,000
Miscellaneous	1,897,830	1,757,022	1,069,600	905,200
Fund Balance Reserves	-	-	-	3,992,000
Total Revenues	87,156,459	91,900,629	92,912,600	94,240,800
EXPENDITURES				
Permanent Salaries	42,226,938	43,865,331	46,795,300	46,074,200
Premium Pay	2,224,335	2,577,199	1,707,600	1,707,600
Other Wages	657,555	677,509	735,700	735,800
Employee Benefits	18,793,121	20,492,361	21,601,400	21,715,800
Supplies	2,649,957	2,957,686	3,051,600	3,060,800
Other Services & Charges	9,303,223	10,660,159	10,071,100	11,996,700
Utilities	1,251,706	1,091,742	1,294,300	1,294,300
Retiree Insurance	7,572,303	7,667,262	7,349,100	7,349,100
Capital	318,985	1,107,985	306,500	306,500
Community Solar Program	895,503			
Total Expenditures	85,893,626	91,097,235	92,912,600	94,240,800

2021 General Fund Proposed Revenues



This graph shows the major categories of revenues expressed as a percent of total General Fund revenues estimated for budget fiscal year 2021. 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. 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 32% of all General Fund revenues and does not adjust for inflation. For this reason, we closely monitor Local Government Aid every session at the State Legislature.

Genera	al Fund Revenues	2018 Actual	2019 Actual	2020 Budget	2021 Proposed
CATEG	ORY 10 - TAXES				
4005	Current Property Tax	16,070,029	19,040,025	21,879,300	21,879,300
4010	Delinquent Property Tax	179,832	175,067	150,000	150,000
4015	Mobile Home Tax	66,099	80,747	59,700	59,700
4040	City Sales and Use Tax	14,094,409	14,453,054	14,000,000	12,600,000
4050	Charitable Gambling Tax	22,363	3,898	20,000	20,000
4070	MN Power Franchise Fee	3,138,318	2,705,686	3,100,000	2,750,000
4071	Cable Franchise Fee	849,931	820,620	791,500	750,000
4072	No. MN Utility Franchise Fee	8,812	8,128	6,700	6,700
4080	Forfeit Tax Sale	16,400	7,482	19,400	10,000
4090	Other Taxes	203,847	303,734	83,700	83,700
TOTAL	TAXES	34,650,039	37,598,442	40,110,300	38,309,400
CATEG	ORY 20 - LICENSES AND PERMITS		-		
4101	Liquor License	534,395	550,959	498,000	373,500
4102	Beer License	19,177	19,771	14,000	11,200
4105	Hotel License	12,310	13,578	9,000	6,500
4106	Garbage Collection	16,986	17,880	16,000	16,000
4107	Horse & Carriage	286	396	700	700
4108	Emergency Wrecker License	4,005	4,450	6,000	6,000
4109	Gas Station License	9,098	8,595	8,500	8,500
4111	Pawnbroker License	386	386	1,100	1,100
4112	Peddler's License	5,634	4,467	1,000	1,000
4113	Precious Metal Dealer	1,961	1,158	1,500	1,500
4114	Pet Shop License	415	944	600	600
4115	Dog & Cat Hospitals License	415	581	700	700
4116	Dog Kennels License	611	396	400	400
4117	Massage Parlor	13,442	13,022	12,000	10,800
4118	Cigarette License	11,912	12,515	11,000	11,000
4119-01	Motor Vehicle - Dealer	4,129	3,326	4,400	4,400
4119-02	Motor Vehicle - Rental	1,602	1,602	1,800	1,800
4120	Taxi Permit	11,153	19,677	11,000	11,000
4121	Coin Operating Device	19,115	9,270	9,000	9,000
4122	Pool & Bowling	1,202	1,202	1,000	1,000
4123	Dance Hall License	90	59	-	-
4124	Tree Service Contractor License	-	-	1,400	1,400
	Transportation Network Companies				
4125	License	-	-	-	7,400

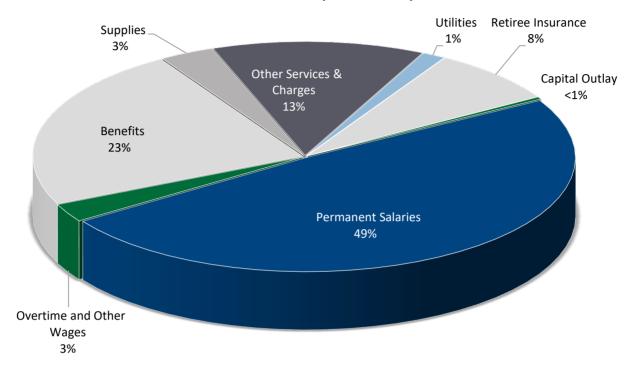
Genera	l Fund Revenues	2018 Actual	2019 Actual	2020 Budget	2021 Proposed
CATEG	ORY 20 - LICENSES AND PERMITS continu	ed			
4126	Shared Active Mobility Systems	-	3,000	1,000	3,000
4151	Fill Permits	1,281	16,703	1,100	1,100
4152	Excavation Permits	17,012	23,390	15,000	15,000
4153	Multiple Dwell License	1,083,226	1,016,787	876,800	916,400
4154	Commercial Use/Occupancy	103,186	126,580	100,000	100,000
4155	Special Event Permit	5,076	5,976	3,000	1,500
4160	Fire Protection Systems Permit Fees	-	-	95,500	95,500
4170	Misc. Perm. & Licenses	52,623	110,878	101,000	101,000
TOTAL	LICENSE AND PERMITS	1,930,727	1,987,547	1,802,500	1,719,000
CATEG	ORY 30 - INTERGOVERNMENTAL				
4209-02	Misc. Federal Grants (Safer Grant)	17,637	11,121	-	-
4210-02	Pass-thru Federal Grants	20,617	-	-	-
4220-02	State of Minnesota	25,804	17,874	5,000	4,000
4220-03	State of Minnesota-Disaster Aid	-	-	-	-
4221	Local Government Aid	29,645,975	29,668,565	30,247,200	30,247,200
4222	State Property Tax Aid	230	236	-	-
4225	Ski Trail Reimbursement	11,000	6,600	11,000	11,000
4226	Snowmobile Trail Grants	14,662	16,097	13,900	-
4227	Police Training Reimbursement	134,938	146,144	142,000	142,000
4230	PERA Aid	124,428	124,428	-	-
4232	State Insurance Premium	2,039,451	2,124,504	1,942,000	1,942,000
4233	State of MN PERA Contribution	419,103	378,296	-	-
4240-02	Municipal State Aid - Maintenance	1,533,400	1,533,400	1,533,400	1,533,400
4260	St. Louis County	138,411	138,411	138,400	138,400
4261	ISD 709	261,820	278,940	258,900	178,000
4300-01	HRA in Lieu of Taxes	66,012	66,939	57,400	57,400
4300-02	Ordean Foundation	16,086	-	16,000	
TOTAL	INTERGOVERNMENTAL	34,469,573	34,511,555	34,365,200	34,253,400
CATEG	ORY 40 - CHARGES FOR SERVICES				
4301	Zoning Appeals Fees	-	-	600	600
4303	Use Permit - Flood & Wetlands	3,172	3,224	900	900
4306	Building Appeals Fees	369	373	-	-
4307	Planning/Zoning Fees	81,463	98,879	85,000	78,200
4310	Assessment Cost Services	-	30,704	40,600	40,600

Genera	al Fund Revenues	2018 Actual	2019 Actual	2020 Budget	2021 Proposed
CATEG	ORY 40 - CHARGES FOR SERVICES contin	ued			
4311	Assessment Certification Fee	42,982	54,966	20,000	30,000
4315-01		149,400	134,400	169,900	169,900
4315-02	Sewer Administrative Service	204,600	208,200	230,400	230,400
4315-03	Steam Administrative Service	50,900	55,600	53,200	53,200
4315-04	DECC Administrative Service	13,700	13,800	13,800	13,800
4315-05	DTA Administrative Service	10,300	10,300	10,300	10,300
4315-06	Grant Administration Services	81,088	73,648	69,000	69,000
4315-07	Airport Administrative Service	45,200	45,200	45,200	45,200
4315-08	DEDA Administrative Service	365,000	400,000	400,000	400,000
4315-09	Public Utility Admin Service	773,700	817,100	851,000	851,000
4315-10	Fleet Administrative Service	135,900	145,500	146,200	146,200
4315-11	Golf Administrative Service	18,800	16,100	8,100	8,100
4315-12	Group Health Admin Service	360,500	371,315	353,300	353,300
4315-13	Self Insurance Admin Service	457,500	563,200	614,500	614,500
4315-14	Spirit Mt. Administrative Service	37,700	26,200	26,200	26,200
4315-15	Parking Administrative Service	136,400	138,600	150,000	150,000
4315-16	Street Lighting System Utility	50,500	55,100	28,200	-
4315-17	410 West 1st Street Ramp	22,500	17,200	5,000	5,000
4319	Attorney Fees	4,300	5,275	4,000	4,000
4320	IT Services	16,623	22,886	24,600	52,800
4322	Animal Shelter Fees	15,030	18,610	12,000	12,000
4323	Garnishment Fees	120	105	-	-
4326	Criminal History Checks	288	573	400	400
4328	Pawnbroker Transaction Charge	38,561	33,090	40,000	30,000
4329	False Alarm Fees & Penalties	23,914	21,417	18,000	18,000
4340	Fire Protection Services	6,350	4,200	4,200	4,200
4341	Hydrant Maintenance Service	30,000	30,000	30,000	30,000
4351	Building Inspection Fees	1,479,793	2,564,064	2,654,800	1,654,800
4352	Plumbing Inspection Fees	185,750	214,487	182,200	182,200
4353	Electric Inspection Fees	220,819	246,679	192,300	192,300
4354	HVAC-R Inspection Fees	264,104	307,805	151,800	151,800
4355	Signs Inspection Fees	21,582	16,861	10,600	10,600
4356	House Moving Inspection Fees	13,116	13,320	9,100	9,100
4357	Mobile Home Inspection Fees	758	1,078	1,900	1,900
4359	CAF Administrative Fee	16,433	25,222	15,300	15,300
4361	RZP Registration Fee	18,870	21,080	13,100	13,100
4370	Engineering Services	163,728	164,399	300,000	1,000,000
TOTAL	CHARGES FOR SERVICES	5,561,813	6,990,761	6,985,700	6,678,900

		2018	2019	2020	2021
Genera	al Fund Revenues	Actual	Actual	Budget	Proposed
	ORY 50 - FINES AND FORFEITS				
4470	License Penalties	5,909	10,351	2,000	1,500
4471	Library Fines	57,864	38,510	-	-
4472	Administrative Fines	46,432	77,714	21,600	43,400
4473	Court Fines	364,024	350,971	364,000	335,000
4474	Police Felony Forfeitures	50,186	67,051	-	-
TOTAL	FINES AND FORFEITS	524,415	544,596	387,600	379,900
CATEG	ORY 60 - SPECIAL ASSESSMENTS				
4500	Assessments	76,697	484,685	106,100	106,100
4500-12	Assessments - Service Charge	378,378	-	370,000	370,000
4501	Assessments - Penalty & Interest	19,166	14,278	16,800	12,800
TOTAL	SPECIAL ASSESSMENTS	474,241	498,963	492,900	488,900
CATEG	ORY 70 - MISCELLANEOUS				
4601-02	Earnings on Investments	(35,189)	83,511	-	-
4602-01	Interest on Temporary Loans	18,850	4,144	-	-
4622	Rent of Buildings	496,689	76,106	78,000	84,800
4623	Rent of Land	5,965	6,815	6,600	5,600
4627	Concessions & Commissions	8,095	11,934	10,000	-
4631	Media Sales	21,803	17,472	22,700	14,700
4635	Auction Proceeds	6,425	4,994	-	-
4636-02	Sale of Materials	14,137	5,760	5,000	5,000
4639	Sale of Equipment	49,977	69,254	-	-
4640	Sale of Land	3,596	-	-	-
4644	Miscellaneous Sales	79,833	121,990	72,900	34,500
4650	Salary Reimbursement	36,993	37,271	20,000	10,000
4654	Other Reimbursements	469,180	572,097	114,400	110,300
4655	Drug Task Force Reimbursement	75,453	50,628	-	-
4660	Gifts & Donations	9,026	26,072	-	-
4680	Damages Recovered	230	270	-	-
4700	Other Sources	11,063	18,094	95,700	-
4701	2% Retention Surtax	1,464	1,649	1,400	1,400
4702	Fond du Luth Proceeds	150,000	150,000	150,000	150,000
TOTAL	MISCELLANEOUS	1,423,590	1,258,059	576,700	416,300

		2018	2019	2020	2021
Genera	al Fund Revenues	Actual	Actual	Budget	Proposed
CATEC	ORY 80 - OTHER FINANCING SOURCES				
		1 002 001	2.070.065	1 702 500	1 420 100
4730-20	Transfer from Special Revenue Funds	1,982,891	2,070,965	1,782,500	1,420,100
4730-22	Transfer from Police Grant Funds	878,674	1,030,772	916,200	1,215,500
	Transfer from Police Grant Funds-				
4730-23	Overtime	208,354	256,529	152,300	116,000
4730-30	Transfer from Debt Service Funds	58,383	5,259	-	-
4730-50	Transfer from Enterprise Funds	1,386,300	1,386,300	1,356,300	1,356,300
4730-51	Transfer from Public Utility Funds	909,104	879,105	1,104,900	1,101,300
4731	Gas Utility in Lieu of Taxes	2,528,413	2,728,817	2,726,700	2,641,000
4732	Steam Utility in Lieu of Taxes	161,101	152,960	152,800	152,800
4805	Reimbursements	8,841	-	-	-
TOTAL	OTHER FINANCING SOURCES	8,122,061	8,510,707	8,191,700	8,003,000
	Fund Balance Reserves	_	_	_	3,992,000
					2,22=,230
	CENERAL FUND TOTAL	97.156.450	01 000 630	02.012.600	04 240 900
	GENERAL FUND TOTAL	87,156,459	91,900,630	92,912,600	94,240,800

2021 General Fund Proposed Expenditures



Permanent Salaries	\$ 46,074,200
Overtime and Other Wages	\$ 2,443,400
Benefits	\$ 21,715,800
Supplies	\$ 3,060,800
Other Services & Charges	\$ 11,996,700
Utilities	\$ 1,294,300
Retiree Insurance	\$ 7,349,100
Capital Outlay	\$ 306,500
TOTAL 2021 EXPENDITURES	\$ 94,240,800

This graph shows the General Fund budget by expense category. The largest single category of expense is Permanent Salaries at 49% of all expenses. When the cost of benefits, retiree health, overtime, and other wages is added, the total is 83% of all budgeted expenses. Other Services and Charges comprises 13% of the total; followed by Supplies at 3%; Utilities at 1%; and Capital Outlay in the General Fund at less than 1%.

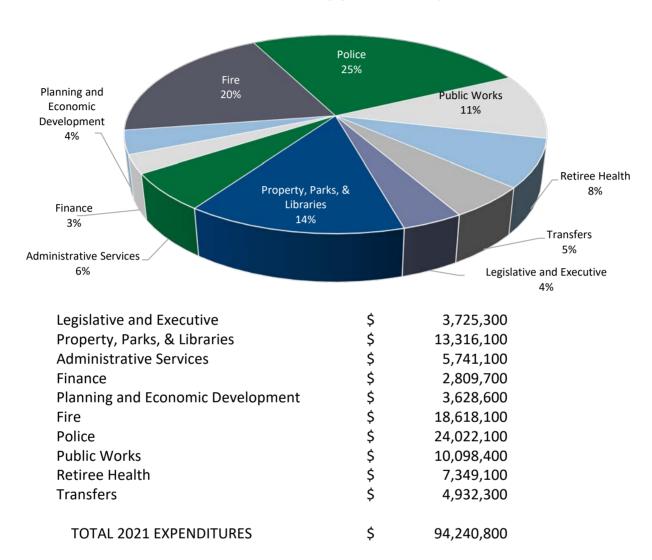
2021 General Fund Proposed Expenditures

	Permanent		Other	Employee	Other	Capital	
_	Salaries	Overtime	Wages	Benefits	Expense	Outlay	TOTAL
LEGISLATIVE AND EXECUTIV	Έ						
City Council	-	-	124,200	11,600	70,700	-	206,500
Mayor's Office Chief Administrative	482,700	-	10,800	245,000	24,200	-	762,700
Officer	305,400	-	-	146,300	10,600	-	462,300
Attorney's Office	1,550,900	-	30,000	671,800	41,100	-	2,293,800
DEPARTMENT TOTAL	2,339,000	-	165,000	1,074,700	146,600	-	3,725,300
PROPERTY, PARKS, & LIBRAI	RIES						
Park Maintenance	1,466,300	75,000	151,000	698,800	872,900	-	3,264,000
Library	2,784,400	800	101,800	1,329,800	448,100	306,500	4,971,400
Facilities Management	1,870,200	25,000	23,000	917,400	2,245,100	-	5,080,700
DEPARTMENT TOTAL	6,120,900	100,800	275,800	2,946,000	3,566,100	306,500	13,316,100
ADMINISTRATIVE SERVICES							
Human Resources Information	778,300	-	10,000	335,900	74,500	-	1,198,700
Technology	1,878,100	10,000	-	796,900	1,007,700	-	3,692,700
City Clerk	436,600	1,400	121,000	205,000	85,700	-	849,700
DEPARTMENT TOTAL	3,093,000	11,400	131,000	1,337,800	1,167,900	-	5,741,100
FINANCE							
Budget Office	656,600	6,400	-	225,100	37,100	-	925,200
Auditor's Office	650,500	7,600	-	308,300	304,100	-	1,270,500
Purchasing	395,400	-	-	204,400	14,200	-	614,000
DEPARTMENT TOTAL	1,702,500	14,000	-	737,800	355,400	-	2,809,700
PLANNING AND ECONOMIC	DEVELOPMEN	Γ					
Physical Planning Construction Services	1,006,000	-	-	379,400	74,700	-	1,460,100
& Inspection	1,380,800	9,000	-	633,100	145,600	-	2,168,500
DEPARTMENT TOTAL	2,386,800	9,000	-	1,012,500	220,300	-	3,628,600
FIRE DEPARTMENT							
Fire Administration	434,000	_	-	180,200	59,000	-	673,200
Fire Operations	10,160,700	790,800	-	5,019,000	635,100	-	16,605,600

2021 General Fund Proposed Expenditures

	Permanent		Other	Employee	Other	Capital	
	Salaries	Overtime	Wages	Benefits	Expense	Outlay	TOTAL
Life Safety	863,000	11,300	-	400,300	64,700	-	1,339,300
DEPARTMENT TOTAL	11,457,700	802,100	-	5,599,500	758,800	-	18,618,100
POLICE DEPARTMENT	14,931,800	597,300	131,600	7,007,600	1,353,800	-	24,022,100
PUBLIC WORKS							
Director's Office	79,200	-	-	37,300	800	-	117,300
Street Maintenance	2,734,800	117,000	-	1,357,300	3,791,700	-	8,000,800
Engineering	1,228,500	56,000	32,400	527,800	135,600	-	1,980,300
DEPARTMENT TOTAL	4,042,500	173,000	32,400	1,922,400	3,928,100	-	10,098,400
TRANSFERS	-	-	-	77,500	12,203,900	-	12,281,400
2021 PROPOSED GENERAL							
FUND	46,074,200	1,707,600	735,800	21,715,800	23,700,900	306,500	94,240,800

2021 General Fund Approved Expenditures



This graph shows the General Fund departmental budgets as a percent of the total General Fund expenditures for budget fiscal year 2021. The largest category of expense is public safety with the Police and Fire departments comprising 45% of the total; followed by Property, Parks, & Libraries department at 14%. The General Fund portion of the Public Works department comprises 11% of the total. Retiree health care comprises 8% of the total. The remaining five departments totaled together are 22%, with no department exceeding 6%.

	de de colto de solo	2018	2019	2020	2021
Gener	al Fund Expenditure Detail	Actual	Actual	Budget	Proposed
City Cou	ncil - 110-110-1101				
DEDCON	AL SERVICES				
5103	Other Wages	124,200	124,200	124,200	124,200
2102	TOTAL	124,200	124,200	124,200	124,200
	TOTAL	124,200	124,200	124,200	124,200
EMPLOY	'EE BENEFITS				
5121	PERA Retirement	1,852	1,392	2,100	2,100
5122	FICA - Social Security	5,790	6,039	7,700	7,700
5123	FICA - Medicare	1,891	1,816	1,800	1,800
	TOTAL	9,532	9,247	11,600	11,600
OTHER E	EXPENDITURES				
5200	Office Supplies	65	-	-	-
5201	Computer Supplies/Software	1,584	-	1,000	1,000
5202	Audiovisual & Photography	1,750	-	-	-
5219	Other Miscellaneous Supplies	234	-	300	300
5319	Other Professional Services	1,150	5,350	4,000	4,000
5331	Travel/Training	3,063	3,715	7,000	7,000
5355	Printing & Copying	230	215	1,000	1,000
5404	Equipment/Machinery Repair & Mtc	2,850	-	3,700	3,700
5414	Software Licenses & Mtce Agreements	37,850	41,819	45,500	48,500
5433	Dues & Subscription	298	950	1,000	1,000
5441	Other Services & Charges	144	1,682	3,000	2,000
5443	Board & Meeting Expenses	2,980	2,457	2,200	2,200
	TOTAL	52,198	56,188	68,700	70,700
DIVISIO	N TOTAL	185,930	189,634	204,500	206,500

		2018	2019	2020	2021
Gener	al Fund Expenditure Detail	Actual	Actual	Budget	Proposed
	s Office - 110-110-1102				
iviayors	5 Office - 110-110-1102				
PERSON	IAL SERVICES				
5100	Permanent Salaries	308,610	450,872	496,100	482,700
5101	Premium Pay	158	119	-	-
5103	Other Wages	-	9,680	-	10,800
	TOTAL	308,768	460,671	496,100	493,500
EMPLO	YEE BENEFITS				
5121	PERA Retirement	19,958	30,558	37,200	36,200
5122	FICA - Social Security	12,353	21,160	30,800	30,600
5123	FICA - Medicare	4,338	6,391	7,200	7,200
5125	Dental Insurance	1,488	2,062	2,200	2,400
5126	Life Insurance	648	1,139	1,100	1,100
5127	Health Care Savings Plan (HCSP)	5,228	57,846	10,600	10,500
5130	Cafeteria Plan Benefits	75,526	131,982	157,000	157,000
5133	Health or Fitness Program	30	-	-	-
	TOTAL	119,569	251,137	246,100	245,000
OTHER I	EXPENDITURES				
5200	Office Supplies	855	1,313	2,000	2,000
5219	Other Miscellaneous Supplies	664	51	500	500
5241	Small Equip-Office/Operating	-	2,216	500	500
5321	Phone Service Cellular Phone	1,179	2,103	2,200	2,200
5322	Postage	33	-	100	100
5331	Travel/Training	6,381	3,822	6,500	6,500
5355	Printing & Copying	550	220	2,000	2,000
5356	Copier, Printer Lease & Supplies	34	-	-	-
5433	Dues & Subscription	517	455	400	400
5441	Other Services & Charges	33	1,422	3,000	3,000
5443	Board & Meeting Expenses	2,675	2,566	2,000	2,000
5444	Mayor's Contingent Account	4,185	4,341	5,000	5,000
	TOTAL	17,106	18,509	24,200	24,200
DIVISIO	N TOTAL	445,443	730,316	766,400	762,700

Conor	al Fund Evnanditura Datail	2018 Actual	2019 Actual	2020 Budget	2021 Proposed
	al Fund Expenditure Detail	Actual	Actual	Buuget	Proposed
Chief Ad	Iministrative Officer - 110-110-1103				
PFRSON	AL SERVICES				
5100	Permanent Salaries	262,049	232,203	310,400	305,400
5101	Premium Pay	515	90	-	-
5103	Other Wages	-	-	_	_
	TOTAL	262,564	232,294	310,400	305,400
EMPLOY	EE BENEFITS				
5121	PERA Retirement	18,788	17,069	23,300	22,900
5122	FICA - Social Security	15,867	12,280	19,200	18,900
5123	FICA - Medicare	3,710	3,219	4,500	4,400
5125	Dental Insurance	975	791	1,100	1,200
5126	Life Insurance	431	434	500	500
5127	Health Care Savings Plan (HCSP)	24,063	5,625	7,600	19,400
5130	Cafeteria Plan Benefits	46,805	49,929	78,900	78,900
5133	Health or Fitness Program	57	529	100	100
	TOTAL	110,697	89,874	135,200	146,300
OTHER E	EXPENDITURES				
5200	Office Supplies	236	323	1,000	1,000
5201	Computer Supplies/Software	230	-	500	500
5219	Other Miscellaneous Supplies	432	1,820	500	500
5321	Phone Service Cellular Phone	983	276	-	-
5331	Travel/Training	2,061	6,125	2,000	2,000
5356	Copier, Printer Lease & Supplies	34	-	-	-
5404	Equipment/Machinery Repair & Mtc	-	-	300	300
5418	Vehicle/Equip Lease (Long-term)	-	-	300	300
5433	Dues & Subscription	2,289	1,530	500	500
5435	Books & Pamphlets	-	-	500	500
5441	Other Services & Charges	225	1,230	4,000	4,000
5443	Board & Meeting Expenses	1,153	1,436	1,000	1,000
	TOTAL	7,642	12,741	10,600	10,600
DIVISIO	N TOTAL	380,904	334,908	456,200	462,300

		2018	2019	2020	2021
Gener	al Fund Expenditure Detail	Actual	Actual	Budget	Proposed
City Att	orney's Office - 110-110-1104				
PERSON	IAL SERVICES				
5100	Permanent Salaries	1,566,291	1,632,123	1,688,700	1,550,900
5101	Premium Pay	-	-	-	-
5103	Other Wages	30,830	32,484	30,000	30,000
	TOTAL	1,597,121	1,664,607	1,718,700	1,580,900
EMPLO	YEE BENEFITS				
5121	PERA Retirement	117,696	119,402	127,200	117,300
5122	FICA - Social Security	95,400	100,196	106,600	98,000
5123	FICA - Medicare	22,512	23,501	24,900	22,900
5125	Dental Insurance	6,045	6,148	6,300	7,100
5126	Life Insurance	2,633	3,366	3,100	3,200
5127	Health Care Savings Plan (HCSP)	50,033	46,604	40,500	48,900
5130	Cafeteria Plan Benefits	242,088	284,068	318,000	373,100
5133	Health or Fitness Program	1,314	2,036	1,300	1,300
	TOTAL	537,720	585,320	627,900	671,800
OTHER	EXPENDITURES				
5200	Office Supplies	1,563	1,870	3,300	3,300
5304	Legal Services	44,281	39,885	2,000	2,000
5321	Phone Service Cellular Phone	1,819	1,800	2,200	2,200
5331	Travel/Training	7,676	5,443	6,000	6,000
5335	Local Mileage Reimbursement	744	728	1,000	1,000
5355	Printing & Copying	55	24	100	100
5356	Copier, Printer Lease & Supplies	683	1,116	1,100	1,100
5414	Software Licenses and Maintenance	442	355	1,400	1,400
5433	Dues & Subscription	11,372	19,380	17,000	17,000
5441	Other Services & Charges	2,331	792	7,000	7,000
	TOTAL	70,967	71,393	41,100	41,100
CAPITAI	L OUTLAY				
5590	Library Materials	2,486			
	TOTAL	2,486	-	-	-
DIVISIO	N TOTAL	2,208,293	2,321,321	2,387,700	2,293,800

Gener	al Fund Expenditure Detail	2018 Actual	2019 Actual	2020 Budget	2021 Proposed
Park Ma	intenance - 110-121-1217				
	AL SERVICES				
5100	Permanent Salaries	1,337,972	1,424,526	1,482,500	1,466,300
5101	Premium Pay	45,573	79,623	75,000	75,000
5103	Other Wages	79,191	97,431	151,000	151,000
	TOTAL	1,462,736	1,601,581	1,708,500	1,692,300
EMPLOY	'EE BENEFITS				
5118	Meal Allowance	315	1,230	-	_
5121	PERA Retirement	101,860	111,144	114,700	113,400
5122	FICA - Social Security	89,097	97,437	105,900	104,900
5123	FICA - Medicare	20,837	22,788	24,800	24,500
5125	Dental Insurance	8,520	8,469	8,400	9,000
5126	Life Insurance	3,708	4,656	4,100	4,100
5127	Health Care Savings Plan (HCSP)	24,992	18,877	19,000	20,500
5130	Cafeteria Plan Benefits	320,678	397,076	434,100	422,400
5133	Health or Fitness Program	663	566	-	-
	TOTAL	570,669	662,244	711,000	698,800
OTHER	CVDENIDITUDES				
	EXPENDITURES Office Supplies	1 405	1 754	1 500	1 500
5200 5201	Office Supplies	1,485	1,754	1,500	1,500
5201	Computer Supplies/Software	- E 440	415	5,700 10,000	4,000
5205 5210	Safety & Training Materials Plant/Operating Supplies	5,440	9,681 335	10,000	10,000
5210 5211	Cleaning/Janitorial Supplies	4,253 22,655	18,921	30,000	30,000
5211	Motor Fuels	52,341	72,138	68,700	72,100
5212	Uniforms	6,404	7,169	7,000	7,000
5219	Other Miscellaneous Supplies	8,764	19,206	7,000	7,000
5220	Repair & Maintenance Supplies	14,160	60,778	61,200	61,200
5225	Park/Landscape Materials	36,175	1,158	-	-
5226	Sign & Signal Materials	1,327	-	_	_
5228	Painting Supplies	6,014	4,794	5,000	5,000
5240	Small Tools	5,876	3,985	9,000	6,000
5241	Small Equip-Office/Operating	9,156	858	6,000	6,000
5305	Medical Svcs/Testing Fees	35	-	500	500
5310	Contract Services	137,744	75,862	71,100	71,100
5320	Data Services	145	7 7	1,100	500
			•	_,_00	500

Gener	al Fund Expenditure Detail	2018 Actual	2019 Actual	2020 Budget	2021 Proposed
	intenance - 110-121-1217 continued			J	•
5321	Phone Service	2,786	4,845	5,000	5,000
5331	Travel/Training	8,752	14,256	16,000	16,000
5335	Local Mileage Reimbursement	3,449	3,733	5,000	5,000
5356	Copier, Printer Lease & Supplies	84	670	500	500
5384	Refuse Disposal	76,008	64,716	70,000	70,000
5404	Equipment/Machinery Repair & Mtc	636	6,400	10,000	10,000
5409	Fleet Services Charges	322,214	353,587	423,200	361,800
5414	Software Licenses & Mtce Agreements	13,235	11,422	13,100	13,100
5415	Vehicle/Equip Rent (Short-term)	4,760	20,455	27,500	27,500
5419	Other Rentals	42,455	57,691	51,100	55,600
5433	Dues & Subscription	1,493	2,088	1,000	2,500
5438	Licenses	527	-	700	-
5441	Other Services & Charges	17,007	26,314	16,000	2,100
5454	Contract Tree Services	28,290	22,318	28,900	28,900
5700	Interfund Transfers Out	40,000	8,000	-	-
	TOTAL	873,669	873,557	944,800	872,900
CAPITAL	OUTLAY				
5580	Capital Equipment	4,800	-	-	
	TOTAL	4,800	-	-	-
DIVISION TOTAL		2,911,874	3,137,381	3,364,300	3,264,000

Personal Fund Expenditure Detail Actual Budget Proposed Library Services - 110-121-1218 Personal Services S			2018	2019	2020	2021
Perra Perr	Gener	al Fund Expenditure Detail	Actual	Actual	Budget	Proposed
5100 Permanent Salaries 2,496,332 2,658,957 2,832,000 2,784,400 5101 Premium Pay 795 408 800 800 5103 Other Wages 100,036 120,405 101,800 2,887,000 EMPLOYEE BENEFITS 5121 PERA Retirement 185,743 199,423 213,300 210,700 5122 PERA Retirement 185,743 199,423 213,300 210,700 5122 PERA Retirement 185,743 199,423 213,300 210,700 5122 PERA Retirement 185,743 199,423 213,300 210,700 5123 PECA - Social Security 158,815 168,891 181,900 179,000 5125 Dental Insurance 7,279 9,229 8,400 8,600 5126 Life Insurance 7,279 9,229 8,400 8,600 5121 Health Or Fitness Program 2,580 3,893 - - 5120 Cafeteria Plan Benefits 519,85	Library S	Services - 110-121-1218				
5100 Permanent Salaries 2,496,332 2,658,957 2,832,000 2,784,400 5101 Premium Pay 795 408 800 800 5103 Other Wages 100,036 120,405 101,800 2,887,000 EMPLOYEE BENEFITS 5121 PERA Retirement 185,743 199,423 213,300 210,700 5122 PERA Retirement 185,743 199,423 213,300 210,700 5122 PERA Retirement 185,743 199,423 213,300 210,700 5122 PERA Retirement 185,743 199,423 213,300 210,700 5123 PECA - Social Security 158,815 168,891 181,900 179,000 5125 Dental Insurance 7,279 9,229 8,400 8,600 5126 Life Insurance 7,279 9,229 8,400 8,600 5121 Health Or Fitness Program 2,580 3,893 - - 5120 Cafeteria Plan Benefits 519,85						
5101 Premium Pay 795 408 800 800 5103 Other Wages 100,036 120,405 101,800 101,800 EMPLOYEE BENEFITS 2,597,164 2,779,771 2,934,600 2,887,000 5122 FICA - Social Security 158,315 168,891 181,900 179,000 5123 FICA - Medicare 37,025 39,499 42,600 41,900 5125 Dental Insurance 16,266 16,458 17,400 18,900 5126 Life Insurance 7,279 9,229 8,400 46,900 5127 Health Care Savings Plan (HCSP) 91,245 55,817 51,500 67,900 5130 Cafeteria Plan Benefits 519,885 633,954 719,000 802,800 5133 Health or Fitness Program 2,580 3,893 - - 5101 Computer Supplies 5,085 4,318 5,000 3,900 5210 Computer Supplies/Software 2,457 590 5,700 700			2 406 222	2 652 057	2 022 000	2 704 400
5103 Other Wage's TOTAL 100,036 120,405 101,800 2,887,000 EMPLOVER BENEFITS 2,597,164 2,779,771 2,934,600 2,887,000 5121 PERA Retirement 185,743 199,423 213,300 210,700 5122 FICA - Social Security 158,315 168,891 181,900 179,000 5123 FICA - Medicare 37,025 39,499 42,600 41,900 5125 Dental Insurance 16,266 16,458 17,400 18,900 5126 Life Insurance 7,279 9,229 8,400 8,600 5127 Health Care Savings Plan (HCSP) 91,245 55,817 51,500 67,900 5130 Cafeteria Plan Benefitis 519,885 633,954 719,000 802,800 5131 Health or Fitness Program 2,580 3,833 1 72,000 5120 Office Supplies 5,085 4,318 5,000 3,900 5201 Computer Supplies/Software 2,457 590 5,						
EMPLOYEE BENEFITS 2,597,164 2,779,771 2,934,600 2,887,000 5121 PERA Retirement 185,743 199,423 213,300 210,700 5122 FICA - Social Security 158,315 168,891 181,900 179,000 5123 FICA - Medicare 37,025 39,499 42,600 41,900 5125 Dental Insurance 16,266 16,458 17,400 18,900 5126 Life Insurance 7,279 9,229 8,400 8,600 5127 Health Care Savings Plan (HCSP) 91,245 55,817 51,500 67,900 5130 Cafeteria Plan Benefits 519,885 633,954 719,000 802,800 5133 Health or Fitness Program 2,580 3,893 - - TOTAL 1,018,338 1,127,163 1,234,100 1,329,800 OTHER EXPENDITURES 5200 Office Supplies 5,085 4,318 5,000 3,900 5201 Computer Supplies/Software 2,457 590 5,700 700 5212 Motor Fuels 71 792 800		•				
EMPLOYE BINEFITS 5121 PERA Retirement 185,743 199,423 213,300 210,700 5122 FICA - Social Security 158,315 168,891 181,900 179,000 5123 FICA - Medicare 37,025 39,499 42,600 41,900 5125 Dental Insurance 16,266 16,458 17,400 18,900 5126 Life Insurance 7,279 9,229 8,400 8,600 5127 Health Care Savings Plan (HCSP) 91,245 55,817 51,500 67,900 5130 Cafeteria Plan Benefits 519,885 633,954 719,000 802,800 5131 Health or Fitness Program 2,580 3,893 - - TOTAL 1,018,338 1,127,163 1,234,100 1,329,800 Office Supplies 5,085 4,318 5,000 3,900 5201 Computer Supplies Software 2,457 590 5,700 700 5212 Motor Fuels 77 792	5103	_			·	
5121 PERA Retirement 185,743 199,423 213,300 210,700 5122 FICA - Social Security 158,315 168,891 181,900 179,000 5123 FICA - Medicare 37,025 39,499 42,600 41,900 5125 Dental Insurance 16,266 16,458 17,400 18,900 5126 Life Insurance 7,279 9,229 8,400 8,600 5127 Health Care Savings Plan (HCSP) 91,245 55,817 51,500 67,900 5130 Cafeteria Plan Benefits 519,885 633,954 719,000 802,800 5131 Health or Fitness Program 2,580 3,893 - - - TOTAL 1,018,338 1,127,163 1,234,100 1,329,800 3,900 5132 Health or Fitness Program 2,580 3,893 - - - 5141 Motor Fuels 5,085 4,318 5,000 3,900 3,900 5,000 1,000 1,000 1,000		TOTAL	2,597,164	2,//9,//1	2,934,600	2,887,000
5122 FICA - Social Security 158,315 168,891 181,900 179,000 5123 FICA - Medicare 37,025 39,499 42,600 41,900 5125 Dental Insurance 16,266 16,458 17,400 18,900 5126 Life Insurance 7,279 9,229 8,400 8,600 5127 Health Care Savings Plan (HCSP) 91,245 55,817 51,500 67,900 5130 Cafeteria Plan Benefits 519,885 633,954 719,000 802,800 5133 Health or Fitness Program 2,580 3,893 - - TOTAL 1,018,338 1,127,163 1,234,100 1,329,800 Office Supplies 5,085 4,318 5,000 3,900 5201 Computer Supplies/Software 2,457 590 5,700 700 5212 Motor Fuels 771 792 800 1,300 5212 Motor Fuels 17,681 19,690 18,000 24,000 <td< td=""><td>EMPLOY</td><td>'EE BENEFITS</td><td></td><td></td><td></td><td></td></td<>	EMPLOY	'EE BENEFITS				
5123 FICA - Medicare 37,025 39,499 42,600 41,900 5125 Dental Insurance 16,266 16,458 17,400 18,900 5126 Life Insurance 7,279 9,229 8,400 8,600 5127 Health Care Savings Plan (HCSP) 91,245 55,817 51,500 67,900 5130 Cafeteria Plan Benefits 519,885 633,954 719,000 802,800 5133 Health or Fitness Program 2,580 3,893 - - TOTAL 1,018,338 1,127,163 1,234,100 1,329,800 OTHER STENDITURES 5201 Computer Supplies 5,085 4,318 5,000 3,900 5201 Computer Supplies 7,71 792 800 1,300 5212 Motor Fuels 771 792 800 1,300 5219 Other Miscellaneous Supplies 17,681 19,690 18,000 24,000 5220 Repair & Maintenance Supplies 649 7 <td>5121</td> <td>PERA Retirement</td> <td>185,743</td> <td>199,423</td> <td>213,300</td> <td>210,700</td>	5121	PERA Retirement	185,743	199,423	213,300	210,700
5125 Dental Insurance 16,266 16,458 17,400 18,900 5126 Life Insurance 7,279 9,229 8,400 8,600 5127 Health Care Savings Plan (HCSP) 91,245 55,817 51,500 67,900 5130 Cafeteria Plan Benefits 519,885 633,954 719,000 802,800 5131 Health or Fitness Program 2,580 3,893 - - - TOTAL 1,018,338 1,127,163 1,234,100 1,329,800 OTHER STORY SPENDITURES 5201 Computer Supplies/Software 2,457 590 5,700 700 5202 Computer Supplies/Software 2,457 590 5,700 700 5212 Motor Fuels 17,681 19,690 18,000 24,000 5220 Repair & Maintenance Supplies 649 7 1,000 1,000 5319 Other Professional Services 7,151 35,726 71,600 58,500	5122	FICA - Social Security	158,315	168,891	181,900	179,000
5126 Life Insurance 7,279 9,229 8,400 8,600 5127 Health Care Savings Plan (HCSP) 91,245 55,817 51,500 67,900 5130 Cafeteria Plan Benefits 519,885 633,954 719,000 802,800 5133 Health or Fitness Program 2,580 3,893 - - TOTAL 1,018,338 1,127,163 1,234,100 1,329,800 Office Supplies 5200 Office Supplies 5,085 4,318 5,000 3,900 5201 Computer Supplies/Software 2,457 590 5,700 700 5212 Motor Fuels 771 792 800 1,300 5219 Other Miscellaneous Supplies 17,681 19,690 18,000 24,000 5229 Repair & Maintenance Supplies 649 7 1,000 1,000 5241 Small Equip-Office/Operating 3,596 2,867 6,300 4,300 5322 Postage 5,852	5123	FICA - Medicare	37,025	39,499	42,600	41,900
5127 Health Care Savings Plan (HCSP) 91,245 55,817 51,500 67,900 5130 Cafeteria Plan Benefits 519,885 633,954 719,000 802,800 5133 Health or Fitness Program 2,580 3,893 - - TOTAL 1,018,338 1,127,163 1,234,100 1,329,800 OTHER EXPENDITURES 5200 Office Supplies 5,085 4,318 5,000 3,900 5201 Computer Supplies/Software 2,457 590 5,700 700 5212 Motor Fuels 771 792 800 1,300 5219 Other Miscellaneous Supplies 17,681 19,690 18,000 24,000 5220 Repair & Maintenance Supplies 649 7 1,000 1,000 5241 Small Equip-Office/Operating 3,596 2,867 6,300 4,300 5312 Postage 5,852 4,239 4,300 4,500 5322 Postage 5,852 4,234	5125	Dental Insurance	16,266	16,458	17,400	18,900
5130 Cafeteria Plan Benefits 519,885 633,954 719,000 802,800 5133 Health or Fitness Program 2,580 3,893 - - TOTAL 1,018,338 1,127,163 1,234,100 1,329,800 OTHER EXPENDITURES 5200 Office Supplies 5,085 4,318 5,000 3,900 5201 Computer Supplies/Software 2,457 590 5,700 700 5212 Motor Fuels 771 792 800 1,300 5219 Other Miscellaneous Supplies 17,681 19,690 18,000 24,000 5220 Repair & Maintenance Supplies 649 7 1,000 1,000 5241 Small Equip-Office/Operating 3,596 2,867 6,300 4,300 5319 Other Professional Services 7,151 35,726 71,600 58,500 5322 Postage 5,852 4,239 4,300 4,300 5335 Local Mileage Reimbursement 216 <t< td=""><td>5126</td><td>Life Insurance</td><td>7,279</td><td>9,229</td><td>8,400</td><td>8,600</td></t<>	5126	Life Insurance	7,279	9,229	8,400	8,600
5133 Health or Fitness Program 2,580 3,893 - - TOTAL 1,018,338 1,127,163 1,234,100 1,329,800 OTHER EXPENDITURES 5200 Office Supplies 5,085 4,318 5,000 3,900 5201 Computer Supplies/Software 2,457 590 5,700 700 5212 Motor Fuels 771 792 800 1,300 5219 Other Miscellaneous Supplies 17,681 19,690 18,000 24,000 5220 Repair & Maintenance Supplies 649 7 1,000 1,000 5241 Small Equip-Office/Operating 3,596 2,867 6,300 4,300 5319 Other Professional Services 7,151 35,726 71,600 58,500 5322 Postage 5,852 4,239 4,300 4,300 5331 Travel/Training 2,046 4,745 4,000 2,500 5335 Local Mileage Reimbursement 216 1,211	5127	Health Care Savings Plan (HCSP)	91,245	55,817	51,500	67,900
OTHER EXPENDITURES 1,018,338 1,127,163 1,234,100 1,329,800 5200 Office Supplies 5,085 4,318 5,000 3,900 5201 Computer Supplies/Software 2,457 590 5,700 700 5212 Motor Fuels 771 792 800 1,300 5219 Other Miscellaneous Supplies 17,681 19,690 18,000 24,000 5220 Repair & Maintenance Supplies 649 7 1,000 1,000 5241 Small Equip-Office/Operating 3,596 2,867 6,300 4,300 5319 Other Professional Services 7,151 35,726 71,600 58,500 5322 Postage 5,852 4,239 4,300 4,300 5331 Travel/Training 2,046 4,745 4,000 2,500 5335 Local Mileage Reimbursement 216 1,211 1,000 1,000 5355 Printing & Copying 1,466 516 800 1,800	5130	Cafeteria Plan Benefits	519,885	633,954	719,000	802,800
OTHER EXPENDITURES 5200 Office Supplies 5,085 4,318 5,000 3,900 5201 Computer Supplies/Software 2,457 590 5,700 700 5212 Motor Fuels 771 792 800 1,300 5219 Other Miscellaneous Supplies 17,681 19,690 18,000 24,000 5220 Repair & Maintenance Supplies 649 7 1,000 1,000 5241 Small Equip-Office/Operating 3,596 2,867 6,300 4,300 5319 Other Professional Services 7,151 35,726 71,600 58,500 5322 Postage 5,852 4,239 4,300 4,300 5331 Travel/Training 2,046 4,745 4,000 2,500 5335 Local Mileage Reimbursement 216 1,211 1,000 1,800 5355 Printing & Copying 1,466 516 800 1,800 5384 Refuse Disposal 4,696 3	5133	Health or Fitness Program	2,580	3,893	-	-
5200 Office Supplies 5,085 4,318 5,000 3,900 5201 Computer Supplies/Software 2,457 590 5,700 700 5212 Motor Fuels 771 792 800 1,300 5219 Other Miscellaneous Supplies 17,681 19,690 18,000 24,000 5220 Repair & Maintenance Supplies 649 7 1,000 1,000 5241 Small Equip-Office/Operating 3,596 2,867 6,300 4,300 5319 Other Professional Services 7,151 35,726 71,600 58,500 5322 Postage 5,852 4,239 4,300 4,300 5331 Travel/Training 2,046 4,745 4,000 2,500 5335 Local Mileage Reimbursement 216 1,211 1,000 1,800 5355 Printing & Copying 1,466 516 800 1,800 5384 Refuse Disposal 4,696 3,370 4,500 4,500		TOTAL	1,018,338	1,127,163	1,234,100	1,329,800
5200 Office Supplies 5,085 4,318 5,000 3,900 5201 Computer Supplies/Software 2,457 590 5,700 700 5212 Motor Fuels 771 792 800 1,300 5219 Other Miscellaneous Supplies 17,681 19,690 18,000 24,000 5220 Repair & Maintenance Supplies 649 7 1,000 1,000 5241 Small Equip-Office/Operating 3,596 2,867 6,300 4,300 5319 Other Professional Services 7,151 35,726 71,600 58,500 5322 Postage 5,852 4,239 4,300 4,300 5331 Travel/Training 2,046 4,745 4,000 2,500 5335 Local Mileage Reimbursement 216 1,211 1,000 1,800 5355 Printing & Copying 1,466 516 800 1,800 5384 Refuse Disposal 4,696 3,370 4,500 4,500	OTHER F	EXPENDITURES				
5201 Computer Supplies/Software 2,457 590 5,700 700 5212 Motor Fuels 771 792 800 1,300 5219 Other Miscellaneous Supplies 17,681 19,690 18,000 24,000 5220 Repair & Maintenance Supplies 649 7 1,000 1,000 5241 Small Equip-Office/Operating 3,596 2,867 6,300 4,300 5319 Other Professional Services 7,151 35,726 71,600 58,500 5322 Postage 5,852 4,239 4,300 4,300 5331 Travel/Training 2,046 4,745 4,000 2,500 5335 Local Mileage Reimbursement 216 1,211 1,000 1,000 5355 Printing & Copying 1,466 516 800 1,800 5384 Refuse Disposal 4,696 3,370 4,500 4,500 5404 Equipment/Machinery Repair & Mtc 3,412 3,803 3,000 2,000			5.085	4.318	5.000	3.900
5212 Motor Fuels 771 792 800 1,300 5219 Other Miscellaneous Supplies 17,681 19,690 18,000 24,000 5220 Repair & Maintenance Supplies 649 7 1,000 1,000 5241 Small Equip-Office/Operating 3,596 2,867 6,300 4,300 5319 Other Professional Services 7,151 35,726 71,600 58,500 5322 Postage 5,852 4,239 4,300 4,300 5331 Travel/Training 2,046 4,745 4,000 2,500 5335 Local Mileage Reimbursement 216 1,211 1,000 1,000 5355 Printing & Copying 1,466 516 800 1,800 5356 Copier, Printer Lease & Supplies 1,231 747 2,000 2,000 5384 Refuse Disposal 4,696 3,370 4,500 4,500 5409 Fleet Services Charges 3,166 5,588 6,700 5,200 </td <td></td> <td>• •</td> <td></td> <td></td> <td>•</td> <td></td>		• •			•	
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5220 Repair & Maintenance Supplies 649 7 1,000 1,000 5241 Small Equip-Office/Operating 3,596 2,867 6,300 4,300 5319 Other Professional Services 7,151 35,726 71,600 58,500 5322 Postage 5,852 4,239 4,300 4,300 5331 Travel/Training 2,046 4,745 4,000 2,500 5335 Local Mileage Reimbursement 216 1,211 1,000 1,000 5355 Printing & Copying 1,466 516 800 1,800 5356 Copier, Printer Lease & Supplies 1,231 747 2,000 2,000 5384 Refuse Disposal 4,696 3,370 4,500 4,500 5404 Equipment/Machinery Repair & Mtc 3,412 3,803 3,000 2,000 5412 Building Rental 194,349 201,459 209,000 214,000 5413 Library Materials/Svcs Rental 60,080 61,938 63,						
5241 Small Equip-Office/Operating 3,596 2,867 6,300 4,300 5319 Other Professional Services 7,151 35,726 71,600 58,500 5322 Postage 5,852 4,239 4,300 4,300 5331 Travel/Training 2,046 4,745 4,000 2,500 5335 Local Mileage Reimbursement 216 1,211 1,000 1,000 5355 Printing & Copying 1,466 516 800 1,800 5356 Copier, Printer Lease & Supplies 1,231 747 2,000 2,000 5384 Refuse Disposal 4,696 3,370 4,500 4,500 5404 Equipment/Machinery Repair & Mtc 3,412 3,803 3,000 2,000 5409 Fleet Services Charges 3,166 5,588 6,700 5,200 5412 Building Rental 194,349 201,459 209,000 214,000 5413 Library Materials/Svcs Rental 60,080 61,938 63,0		• •				
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5414 Software Licenses & Mtce Agreements 46,522 47,667 47,500 50,000 5427 Credit Card Commissions - 645 2,000 2,000		_				
5427 Credit Card Commissions - 645 2,000 2,000		-				
·		_	-			
	5433	Dues & Subscription	100	-	100	100

Gener	al Fund Expenditure Detail	2018 Actual	2019 Actual	2020 Budget	2021 Proposed
Library	Services - 110-121-1218 continued				
5441	Other Services & Charges	3,227	2,115	2,000	2,000
	TOTAL	363,751	402,032	458,300	448,100
CAPITAL	_OUTLAY				-
5590	Library Materials	306,392	306,544	306,500	306,500
	TOTAL	306,392	306,544	306,500	306,500
DIVISIO	N TOTAL	4,285,645	4,615,510	4,933,500	4,971,400

		2018	2010	2020	2021
Gener	al Fund Expenditure Detail	2018 Actual	2019 Actual	2020 Budget	2021 Proposed
	•	Actual	Actual	Duuget	Proposed
Facilitie	s Management - 110-121-1222				
PERSON	IAL SERVICES				
5100	Permanent Salaries	1,326,752	1,613,052	1,864,000	1,870,200
5101	Premium Pay	30,255	37,611	25,000	25,000
5103	Other Wages	643	8,488	23,000	23,000
	TOTAL	1,357,650	1,659,152	1,912,000	1,918,200
EMPLO\	YEE BENEFITS				
5121	PERA Retirement	97,710	120,542	139,300	140,000
5122	FICA - Social Security	81,509	98,997	118,800	119,200
5123	FICA - Medicare	19,063	23,152	27,800	27,900
5125	Dental Insurance	8,595	9,652	10,500	11,200
5126	Life Insurance	3,740	5,297	5,100	5,100
5127	Health Care Savings Plan (HCSP)	34,029	64,477	33,600	52,900
5130	Cafeteria Plan Benefits	342,276	465,648	546,600	561,100
5133	Health or Fitness Program	778	860	-	-
	TOTAL	587,699	788,625	881,700	917,400
OTHER I	EXPENDITURES				
5200	Office Supplies	2,391	5,893	6,000	6,000
5201	Computer Supplies/Software	6,697	2,100	5,000	5,000
5202	Audiovisual & Photography	150	-	-	-
5205	Safety & Training Materials	2,949	3,926	5,000	5,000
5210	Plant/Operating Supplies	3,647	1,137	-	-
5211	Cleaning/Janitorial Supplies	42,748	51,362	62,000	62,000
5212	Motor Fuels	9,693	12,516	13,300	13,000
5215	Shop Materials	30	-	-	-
5218	Uniforms	5,724	7,175	7,000	7,000
5219	Other Miscellaneous Supplies	15,098	291	-	-
5220	Repair & Maintenance Supplies	230,198	263,736	283,800	283,800
5228	Painting Supplies	1,730	-	-	-
5240	Small Tools	7,111	827	-	-
5241	Small Equip-Office/Operating	27,954	8,318	-	-
5310	Contract Services	83,162	309,858	270,000	270,000
5319	Other Professional Services	86,450	120	-	-
5321	Phone Service	64,205	74,975	75,500	76,500
5331	Travel/Training	5,298	10,083	15,000	15,000
5335	Local Mileage Reimbursement	7,415	7,345	10,000	10,000
5355	Printing & Copying	1,014	-	-	-

Genera	al Fund Expenditure Detail	2018 Actual	2019 Actual	2020 Budget	2021 Proposed
Facilities	Management - 110-121-1222 continued				
5356	Copier, Printer Lease & Supplies	1,493	243	2,000	1,000
5381	Electricity	532,137	448,199	557,300	557,300
5382	Water, Gas & Sewer	508,334	417,861	514,000	502,000
5384	Refuse Disposal	26,798	33,878	37,500	37,500
5385	Oil	9,579	14,051	11,000	15,000
5386	Steam	190,602	211,631	212,000	220,000
5399	Skywalk Expenses	8,374	7,479	30,000	30,000
5401	Bldg/Structure Repair & Mtc	113,830	40,075	-	-
5404	Equipment/Machinery Repair & Mtc	3,607	12,618	10,000	10,000
5409	Fleet Services Charges	17,948	35,935	25,300	27,700
5411	Land Rental/Easements	-	11,593	9,800	9,800
5414	Software Licenses & Mtce Agreements	51,399	53,775	60,000	60,000
5415	Vehicle/Equip Rent (Short-term)	5,625	11,365	10,000	10,000
5433	Dues & Subscription	256	296	-	-
5438	Licenses	2,541	1,060	3,500	1,500
5441	Other Services & Charges	21,478	4,342	2,000	5,500
5450	Laundry	2,074	3,704	6,000	4,500
5700-50	Interfund Transfers Out to Enterprise Func	-	24,000	-	-
	TOTAL	2,099,738	2,091,766	2,243,000	2,245,100
DIVISION	N TOTAL	4,045,087	4,539,542	5,036,700	5,080,700

Gener	al Fund Expenditure Detail	2018 Actual	2019 Actual	2020 Budget	2021 Proposed
	Resources - 110-122-1106				·
PERSON	IAL SERVICES				
5100	Permanent Salaries	712,381	732,930	761,200	778,300
5101	Premium Pay	2,068	3,728	-	-
5103	Other Wages	2,821	11,948	10,000	10,000
	TOTAL	717,270	748,606	771,200	788,300
EMPLO	YEE BENEFITS				
5121	PERA Retirement	51,732	54,369	56,400	57,500
5122	FICA - Social Security	42,761	44,703	47,800	48,900
5123	FICA - Medicare	10,001	10,455	11,200	11,400
5125	Dental Insurance	3,829	3,658	3,700	4,000
5126	Life Insurance	1,667	2,006	1,800	1,800
5127	Health Care Savings Plan (HCSP)	21,043	23,072	22,300	16,400
5130	Cafeteria Plan Benefits	169,847	184,628	207,500	192,900
5133	Health or Fitness Program	2,631	2,840	3,000	3,000
	TOTAL	303,510	325,731	353,700	335,900
OTHER	EXPENDITURES				
5200	Office Supplies	1,566	2,992	3,500	3,500
5201	Computer Supplies/Software	775	305	500	500
5219	Other Miscellaneous Supplies	290	819	3,500	3,500
5319	Other Professional Services	9,370	13,109	13,000	13,000
5321	Phone Service	1,179	627	1,500	2,000
5331	Travel/Training	18,246	21,131	18,000	18,000
5355	Printing & Copying	50	1,721	6,000	6,000
5356	Copier, Printer Lease & Supplies	322	2,000	4,000	1,500
5404	Equipment/Machinery Repair & Mtc	-	(1,025)	1,000	1,000
5414	Software Licenses & Mtce Agreements	15,508	17,383	16,000	18,000
5433	Dues & Subscription	955	2,548	1,750	1,500
5435	Books & Pamphlets	-	-	750	1,000
5441	Other Services & Charges	4,402	4,068	5,000	5,000
	TOTAL	52,662	65,679	74,500	74,500
DIVISIO	N TOTAL	1,073,441	1,140,016	1,199,400	1,198,700

		2018	2019	2020	2021
Gener	al Fund Expenditure Detail	Actual	Actual	Budget	Proposed
Informa	tion Technology - 110-122-1107				
	IAL SERVICES				
5100	Permanent Salaries	1,563,979	1,812,125	1,883,300	1,878,100
5101	Premium Pay	5,180	7,248	10,000	10,000
5103	Other Wages	-	-	-	
	TOTAL	1,569,159	1,819,374	1,893,300	1,888,100
EMPLOY	/EE BENEFITS				
5121	PERA Retirement	115,292	133,610	140,400	139,900
5122	FICA - Social Security	93,804	108,153	117,400	117,100
5123	FICA - Medicare	21,938	25,294	27,500	27,400
5125	Dental Insurance	7,657	8,525	8,600	9,100
5126	Life Insurance	3,335	4,692	4,100	4,100
5127	Health Care Savings Plan (HCSP)	33,408	48,076	47,600	36,300
5130	Cafeteria Plan Benefits	355,404	439,949	474,700	463,000
5133	Health or Fitness Program	1,380	1,210	-	-
	TOTAL	632,217	769,509	820,300	796,900
OTHER	EXPENDITURES				
5200	Office Supplies	900	2,976	2,500	2,500
5200	Computer Supplies/Software	21,085	32,329	23,600	26,500
5201	Paper/Stationery/Forms	21,083	46	23,000	20,300
5212	Motor Fuels	366	362	1,800	400
5212	Uniforms	300	550	1,000	1,000
5241	Small Equip-Office/Operating	- 			
	MIS Services	5,517	6,110	2,500 10,700	2,500
5309 5319	Other Professional Services	13,290	11,917	10,700	9,500
5320		27,071	33,834	40,500	40,500
5321	Data Services Phone Service	122,857 5,634	108,674 5,574	138,500 7,000	138,500 7,000
5331	Travel/Training	24,019	20,385	30,000	30,000
5335	Local Mileage Reimbursement	199		500	500
5355	Printing & Copying		- 4 752	7,000	7,000
5356	Copier, Printer Lease & Supplies	2,959 53	4,752 537	1,200	1,200
5404	Equipment/Machinery Repair & Mtc			140,000	
5404	Fleet Service Charges	170,898 1,105	144,149 3,157	140,000	157,500 2,000
5409 5414	Software Licenses & Mtce Agreements	1,105 444,022	3,157 482,394		581,000
5414	Dues & Subscription	444 ,UZZ	404,334	540,200 100	100
J 4 33	TOTAL	839,974	- 857,745	963,200	1,007,700
	TOTAL	033,374	037,743	903,200	1,007,700
DIVISIO	N TOTAL	3,041,350	3,446,628	3,676,800	3,692,700

		2018	2019	2020	2021
Gener	al Fund Expenditure Detail	Actual	Actual	Budget	Proposed
	rk - 110-122-1211				•
City Cic	110-122-1211				
PERSON	IAL SERVICES				
5100	Permanent Salaries	439,174	503,141	443,700	436,600
5101	Premium Pay	1,462	1,505	1,400	1,400
5103	Other Wages	87,573	69,946	131,700	121,000
	TOTAL	528,208	574,592	576,800	559,000
EMPLO	YEE BENEFITS				
5121	PERA Retirement	32,404	37,240	33,100	32,300
5122	FICA - Social Security	27,093	30,514	35,800	34,700
5123	FICA - Medicare	6,336	7,136	8,400	8,100
5125	Dental Insurance	2,139	2,395	2,200	2,400
5126	Life Insurance	932	1,309	1,100	1,100
5127	Health Care Savings Plan (HCSP)	7,209	24,053	21,700	21,500
5130	Cafeteria Plan Benefits	113,193	119,609	131,000	104,900
5133	Health or Fitness Program	400	462	_	-
	TOTAL	189,706	222,717	233,300	205,000
OTHER	EXPENDITURES				
5200	Office Supplies	2,015	1,164	1,100	1,100
5201	Computer Supplies/Software	1,708	523	500	500
5219	Other Miscellaneous Supplies	1,266	933	1,000	1,000
5321	Phone Service Cellular Phone	600	-	600	600
5331	Travel/Training	194	3,322	7,500	7,500
5335	Local Mileage Reimbursement	948	1,023	1,000	1,000
5355	Printing & Copying	8,825	44,959	14,700	44,700
5356	Copier, Printer Lease & Supplies	1,052	133	-	-
5404	Equipment/Machinery Repair & Mtc	20,940	13,000	13,000	13,000
5412	Building Rental	1,175	980	1,000	1,000
5414	Software Licenses & Mtce Agreements	9,987	8,124	10,000	10,000
5427	Credit Card Commissions	353	666	-	-
5433	Dues & Subscription	410	110	400	400
5441	Other Services & Charges	5,121	4,376	4,900	4,900
	TOTAL	54,593	79,313	55,700	85,700
DIVISION TOTAL		772,507	876,622	865,800	849,700

	al Fund Expenditure Detail Office - 110-125-1212	2018 Actual	2019 Actual	2020 Budget	2021 Proposed
Duaget	Office - 110-123-1212				
PERSON	AL SERVICES				
5100	Permanent Salaries	281,016	351,334	652,600	656,600
5101	Premium Pay	-	199	6,400	6,400
5103	Other Wages		-	-	-
	TOTAL	281,016	351,532	659,000	663,000
EMPLOY	'EE BENEFITS				
5121	PERA Retirement	20,599	25,773	48,800	48,700
5122	FICA - Social Security	16,713	21,057	40,900	41,100
5123	FICA - Medicare	3,909	4,925	9,600	9,600
5125	Dental Insurance	1,116	1,332	2,600	2,800
5126	Life Insurance	486	731	1,300	1,300
5127	Health Care Savings Plan (HCSP)	6,987	9,374	10,200	10,500
5130	Cafeteria Plan Benefits	49,099	64,453	140,100	111,100
5133	Health or Fitness Program	-	470	-	-
	TOTAL	98,909	128,115	253,500	225,100
OTHER E	EXPENDITURES				
5200	Office Supplies	-	76	1,500	1,500
5201	Computer Supplies/Software	52	152	500	500
5331	Travel/Training	2,763	3,453	13,000	13,000
5355	Printing & Copying	20	78	600	600
5433	Dues & Subscription	1,217	952	500	500
5434	Grants & Awards	-	550	600	600
5435	Books & Pamphlets	-	30	200	200
5441	Other Services & Charges	164	20,360	20,200	20,200
5443	Board & Meeting Expenses	45	27	-	-
-	TOTAL	4,261	25,678	37,100	37,100
DIVISION TOTAL		384,185	505,325	949,600	925,200

		2018	2019	2020	2021			
Gener	al Fund Expenditure Detail	Actual	Actual	Budget	Proposed			
City Au	ditor's Office - 110-125-1214							
	IAL SERVICES							
5100	Permanent Salaries	696,376	681,825	655,600	650,500			
5101	Premium Pay	6,411	23,085	7,600	7,600			
5103	Other Wages		-	-	-			
	TOTAL	702,787	704,910	663,200	658,100			
EMPLO	YEE BENEFITS							
5121	PERA Retirement	51,995	51,210	49,400	48,900			
5122	FICA - Social Security	42,168	42,329	41,100	40,800			
5123	FICA - Medicare	9,862	9,899	9,600	9,500			
5125	Dental Insurance	3,410	2,991	3,200	3,400			
5126	Life Insurance	1,519	1,648	1,500	1,500			
5127	Health Care Savings Plan (HCSP)	28,310	31,154	12,200	12,000			
5130	Cafeteria Plan Benefits	160,912	161,707	206,600	192,200			
5133	Health or Fitness Program	-	210	-	-			
	TOTAL	298,175	301,149	323,600	308,300			
OTHER	EXPENDITURES							
5200	Office Supplies	1,547	2,944	3,000	3,000			
5203	Paper/Stationery/Forms	940	-	2,000	2,000			
5241	Small Equip-Office/Operating	255	421	1,000	1,000			
5301	Auditing Services	88,322	101,858	116,800	116,800			
5306	Collection Services	-	-	5,000	5,000			
5309	Technology Services	183,786	173,981	167,500	167,500			
5331	Travel/Training	10,721	5,394	3,200	3,200			
5355	Printing & Copying	2,169	3,616	1,000	1,000			
5356	Copier, Printer Lease & Supplies	1,632	1,913	1,500	1,500			
5404	Equipment/Machinery Repair & Mtc	-	-	800	800			
5414	Software Licenses and Mtc Agr	486	203	_	-			
5433	Dues & Subscription	1,316	909	1,300	1,300			
5435	Books & Pamphlets	358	-	500	500			
5441	Other Services & Charges	2,102	22,021	500	500			
	TOTAL	293,632	313,261	304,100	304,100			
DIVISION TOTAL		1,294,594	1,319,320	1,290,900	1,270,500			

	ral Fund Expenditure Detail rchasing Office - 110-125-1215	2018 Actual	2019 Actual	2020 Budget	2021 Proposed
PERSON	IAL SERVICES				
5100	Permanent Salaries	133,398	155,014	389,600	395,400
5101	Premium Pay	-	101	-	-
5103	Other Wages	-	-	-	-
	TOTAL	133,398	155,115	389,600	395,400
EMPLO'	YEE BENEFITS				
5121	PERA Retirement	9,810	11,548	28,600	29,300
5122	FICA - Social Security	7,861	8,918	24,200	24,500
5123	FICA - Medicare	1,838	2,086	5,600	5,700
5125	Dental Insurance	744	744	2,200	2,400
5126	Life Insurance	324	408	1,100	1,100
5127	Health Care Savings Plan (HCSP)	1,843	3,329	7,100	13,200
5130	Cafeteria Plan Benefits	40,267	47,563	102,000	128,200
	TOTAL	62,687	74,596	170,800	204,400
OTHER	EXPENDITURES				
5200	Office Supplies	-	179	3,500	3,500
5201	Computer Supplies/Software	52	51	300	300
5331	Travel/Training	42	2,198	2,000	2,000
5340	Advertising & Promotion	-	-	900	900
5355	Printing & Copying	10	-	4,500	4,500
5356	Copier, Printer Lease & Supplies	-	205	-	-
5433	Dues & Subscription	510	584	1,500	1,500
5441	Other Services & Charges	1,052	1,296	1,500	1,500
	TOTAL	1,667	4,513	14,200	14,200
DIVISION TOTAL		197,752	234,223	574,600	614,000

	ral Fund Expenditure Detail easurer's Office - 110-125-1216	2018 Actual	2019 Actual	2020 Budget	2021 Proposed
PERSON	IAL SERVICES				
5100	Permanent Salaries	418,674	427,071	_	_
5101	Premium Pay	-	201	-	_
5103	Other Wages	-	-	-	-
	TOTAL	418,674	427,273	-	-
EMPLO'	YEE BENEFITS				
5121	PERA Retirement	30,841	31,663	-	-
5122	FICA - Social Security	24,743	25,432	-	-
5123	FICA - Medicare	5,787	5,948	-	-
5125	Dental Insurance	2,658	2,652	-	-
5126	Life Insurance	1,154	1,440	-	-
5127	Health Care Savings Plan (HCSP)	18,890	6,928	-	-
5130	Cafeteria Plan Benefits	106,888	121,696	-	-
5133	Health or Fitness Program	360	310	-	-
	TOTAL	191,319	196,069	-	-
OTHER	EXPENDITURES				
5200	Office Supplies	476	1,740	-	-
5241	Small Equip-Office/Operating	-	204	-	-
5306	Collection Services	5,959	4,513	-	-
5331	Travel/Training	316	129	-	-
5355	Printing & Copying	175	476	-	-
5356	Copier, Printer Lease, & Supplies	132	-	-	-
5433	Dues & Subscription	56	-	-	-
5441	Other Services & Charges	1,626	208		
	TOTAL	8,740	7,270	-	-
DIVISION TOTAL		618,733	630,611	-	-

		2018	2019	2020	2021		
Gener	al Fund Expenditure Detail	Actual	Actual	Budget	Proposed		
	g & Economic Development - 110-132-1301	7100001	Accadi	Dauget	Порозец		
	B ca 100110111111111111111111111111111111						
PERSONAL SERVICES							
5100	Permanent Salaries	930,815	881,587	986,600	1,006,000		
5101	Premium Pay	4,509	5,732	-	-		
5103	Other Wages	3,269	1,002	-			
	TOTAL	938,592	888,321	986,600	1,006,000		
EMDI OV	/EE BENEFITS						
5121	PERA Retirement	68,969	61,447	73,200	73,900		
5122	FICA - Social Security	58,321	54,767	61,200	62,400		
5123	FICA - Medicare	13,620	12,808	14,300	14,600		
5125	Dental Insurance	4,816	4,295	4,600	4,900		
5126	Life Insurance	2,120	2,341	2,200	2,200		
5127	Health Care Savings Plan (HCSP)	18,882	19,152	20,200	25,300		
5130	Cafeteria Plan Benefits	181,770	188,251	262,900	196,100		
5133	Health or Fitness Program	390	528	,	-		
3133	TOTAL	348,887	343,589	438,600	379,400		
	101712	3 10,007	3 13,363	130,000	373,100		
OTHER E	EXPENDITURES						
5200	Office Supplies	2,091	2,203	2,500	1,900		
5201	Computer Supplies/Software	208	777	1,000	1,000		
5241	Small Equip-Office/Operating	-	1,934	300	300		
5310	Contract Services	20,423	-	-	-		
5319	Other Professional Services	33,112	25,249	21,100	21,100		
5321	Phone Service	3,863	2,390	2,800	2,800		
5322	Postage	-	23	500	500		
5331	Travel/Training	16,495	12,114	9,000	9,000		
5335	Local Mileage Reimbursement	2,157	29	2,000	2,000		
5355	Printing & Copying	1,490	6,655	12,000	10,000		
5356	Copier, Printer Lease & Supplies	419	239	500	500		
5414	Software Licenses & Mtce Agreements	11,554	12,738	12,000	12,000		
5433	Dues & Subscription	5,035	4,359	5,700	5,700		
5435	Books & Pamphlets	-	34	200	200		
5441	Other Services & Charges	2,719	8,647	1,400	4,000		
5443	Board & Meeting Expenses	4,346	2,063	3,700	3,700		
	TOTAL	103,912	79,456	74,700	74,700		
DIVISION TOTAL		1,391,392	1,311,365	1,499,900	1,460,100		

6	al Formal Forman d'Arona Datail	2018	2019	2020	2021
	al Fund Expenditure Detail	Actual	Actual	Budget	Proposed
Constru	ction Services & Inspection - 110-132-1304				
PERSON	AL SERVICES				
5100	Permanent Salaries	1,078,369	1,308,771	1,435,400	1,380,800
5101	Premium Pay	5,577	7,182	9,000	9,000
5103	Other Wages	-	, -	-	-
	TOTAL	1,083,946	1,315,953	1,444,400	1,389,800
EMPLOY	'EE BENEFITS				
5121	PERA Retirement	78,692	96,511	106,500	102,100
5122	FICA - Social Security	65,852	79,666	89,600	86,200
5123	FICA - Medicare	15,401	18,631	20,900	20,200
5125	Dental Insurance	6,262	7,099	7,600	5,900
5126	Life Insurance	2,727	3,893	3,700	3,700
5127	Health Care Savings Plan (HCSP)	31,891	31,326	23,600	58,000
5130	Cafeteria Plan Benefits	237,138	302,064	384,500	357,000
5133	Health or Fitness Program	-	840	_	-
	TOTAL	437,964	540,031	636,400	633,100
		.07,00	0.0,002	000, 100	333,233
	EXPENDITURES				
5200	Office Supplies	2,981	2,511	3,300	3,300
5205	Safety & Training Materials	167	897	900	900
5212	Motor Fuels	9,239	13,557	12,300	13,600
5219	Other Miscellaneous Supplies	54	1,043	900	4,400
5241	Small Equip-Office/Operating	4,115	13,857	600	7,500
5321	Phone Service	6,694	11,460	4,500	4,500
5331	Travel/Training	16,323	15,358	14,000	14,400
5335	Local Mileage Reimbursement	-	-	600	200
5355	Printing & Copying	9,267	7,616	12,500	9,000
5356	Copier, Printer Lease & Supplies	304	271	8,500	1,000
5404	Equipment/Machinery Repair & Mtc	140	377	600	600
5409	Fleet Services Charges	15,075	17,612	19,300	18,100
5414	Software Licenses & Mtce Agreements	18,422	16,818	20,000	20,000
5427	Credit Card Commissions	27,017	50,732	17,500	17,500
5433	Dues & Subscription	1,442	1,211	1,500	1,500
5435	Books & Pamphlets	1,224	4,495	4,500	4,500
5441	Other Services & Charges	602	1,554	4,000	4,600
5453	Building Demolition	16,188	5,000	20,000	20,000
	TOTAL	129,254	164,368	145,500	145,600
DIVISION TOTAL		1,651,164	2,020,351	2,226,300	2,168,500

	ral Fund Expenditure Detail ministration - 110-150-1501	2018 Actual	2019 Actual	2020 Budget	2021 Proposed
PERSON	IAL SERVICES				
5100	Permanent Salaries	325,651	417,652	460,900	434,000
5101	Premium Pay	-	2,501	-	-
5103	Other Wages		-	-	
	TOTAL	325,651	420,154	460,900	434,000
EMPLO)	YEE BENEFITS				
5121	PERA Retirement	42,557	60,426	33,900	66,500
5122	FICA - Social Security	5,847	5,960	6,300	5,900
5123	FICA - Medicare	4,639	5,878	6,700	6,300
5125	Dental Insurance	1,302	1,580	1,700	1,800
5126	Life Insurance	567	867	800	800
5127	Health Care Savings Plan (HCSP)	11,777	14,089	4,500	7,300
5130	Cafeteria Plan Benefits	49,099	69,785	52,300	91,600
5133	Health or Fitness Program	-	240	-	-
	TOTAL	115,789	158,826	106,200	180,200
OTHER I	EXPENDITURES				
5200	Office Supplies	1,182	1,235	3,000	3,000
5202	Audiovisual & Photography	210	-	-	3,000
5210	Plant/Operating Supplies	2,029	1,640	2,000	2,000
5211	Cleaning/Janitorial Supplies	7,845	6,615	7,500	7,500
5212	Motor Fuels	-	133	-	-
5219	Other Miscellaneous Supplies	2,529	2,787	3,000	3,000
5220	Repair & Maintenance Supplies	479	343	1,100	1,100
5228	Painting Supplies	617	465	700	700
5229	Ground Mtc Supplies	175	70	200	200
5240	Small Tools	76	578	400	400
5241	Small Equip-Office/Operating	2,964	376	2,500	2,500
5321	Phone Service	209	-	2,600	2,600
5322	Postage	590	274	500	500
5331	Travel/Training	8,722	5,731	5,000	5,000
5355	Printing & Copying	710	2,357	1,200	1,200
5356	Copier, Printer Lease & Supplies	782	410	500	500
5400	Misc Repair & Mtc Service	2,726	1,863	2,000	2,000
5401	Bldg/Structure Repair & Mtc	1,297	2,405	2,000	2,000
5433	Dues & Subscription	2,238	2,071	2,500	2,500
5440	Emergency Management	19,974	16,827	20,000	20,000

Gener	ral Fund Expenditure Detail	2018 Actual	2019 Actual	2020 Budget	2021 Proposed
Fire Adı	ministration - 110-150-1501 continued				
5441	Other Services & Charges	1,152	1,368	1,500	1,500
5443	Board & Meeting Expenses	747	742	800	800
	TOTAL	57,254	48,291	59,000	59,000
DIVISIO	N TOTAL	498,694	627,270	626,100	673,200

		2018	2019	2020	2021
Genera	al Fund Expenditure Detail	Actual	Actual	Budget	Proposed
Fire Ope	rations - 110-150-1502				
PERSONA	AL SERVICES				
5100	Permanent Salaries	9,433,480	9,943,848	10,152,800	10,160,700
5101	Premium Pay	895,422	996,803	790,800	790,800
5103	Other Wages	-	-	-	-
	TOTAL	10,328,902	10,940,651	10,943,600	10,951,500
	EE BENEFITS				
5121	PERA Retirement	1,639,348	1,821,523	1,904,900	1,909,700
5122	FICA - Social Security	-	-	-	-
5123	FICA - Medicare	145,179	152,919	158,600	158,700
5125	Dental Insurance	48,856	48,485	49,100	52,300
5126	Life Insurance	20,669	26,561	23,800	23,800
5127	Health Care Savings Plan (HCSP)	287,869	347,213	230,700	224,500
5130	Cafeteria Plan Benefits	1,996,390	2,299,547	2,598,500	2,632,600
5133	Health or Fitness Program	16,475	24,808	17,400	17,400
	TOTAL	4,154,785	4,721,055	4,983,000	5,019,000
OTHER E	XPENDITURES				
5205	Safety & Training Materials	9,319	4,053	7,500	7,500
5210	Plant/Operating Supplies	3,455	2,909	3,500	3,500
5212	Motor Fuels	59,038	81,081	84,200	75,300
5218	Uniforms	13,732	12,283	10,000	10,000
5219	Other Miscellaneous Supplies	29,305	27,453	25,000	25,000
5220	Repair & Maintenance Supplies	2,773	2,054	3,000	3,000
5241	Small Equip-Office/Operating	63,748	55,205	61,000	61,000
5305	Medical Svcs/Testing Fees	5,431	3,290	5,000	5,000
5319	Other Professional Services	22,561	15,025	22,500	22,500
5320	Data Services	15,329	17,457	8,000	8,000
5321	Phone Service	6,915	6,657	7,000	7,000
5322	Postage	391	202	300	300
5360	Insurance	-	11,443	-	-
5384	Refuse Disposal	6,076	6,881	5,000	5,000
5409	Fleet Services Charges	269,905	356,688	381,300	336,300
5414	Software Licenses and Maintenance Agre	4,701	28,060	22,500	22,500
5441	Other Services & Charges	5,934	4,855	6,200	6,200
5446	Tuition Reimbursement	11,052	10,140	20,000	20,000
5450	Laundry	25,028	24,991	17,000	17,000
	TOTAL	554,694	670,728	689,000	635,100
DIVISION	I TOTAL	15,038,381	16,332,434	16,615,600	16,605,600

		2018	2019	2020	2021
	al Fund Expenditure Detail	Actual	Actual	Budget	Proposed
Life Safe	ty - 110-150-1503				
PERSON	AL SERVICES				
5100	Permanent Salaries	735,832	764,631	869,200	863,000
5101	Premium Pay	13,193	9,072	11,300	11,300
5103	Other Wages		-	-	
	TOTAL	749,025	773,704	880,500	874,300
EMPLOY	EE BENEFITS				
5121	PERA Retirement	79,442	82,828	95,800	94,500
5122	FICA - Social Security	27,983	29,654	35,900	35,600
5123	FICA - Medicare	10,535	10,774	12,800	12,700
5125	Dental Insurance	4,069	4,046	4,500	4,800
5126	Life Insurance	1,789	2,210	2,200	2,200
5127	Health Care Savings Plan (HCSP)	16,121	24,103	12,200	20,300
5130	Cafeteria Plan Benefits	188,801	207,957	270,700	230,200
5133	Health or Fitness Program	968	1,400	-	-
	TOTAL	329,707	362,973	434,100	400,300
OTHER E	XPENDITURES				
5200	Office Supplies	932	1,327	1,500	1,500
5202	Audiovisual & Photography	715	167	500	500
5205	Safety & Training Materials	638	1,543	1,500	1,500
5212	Motor Fuels	9,114	9,753	12,100	9,800
5219	Other Miscellaneous Supplies	1,485	409	1,500	1,500
5241	Small Equipment-Office Operating	395	1,121	1,600	1,600
5321	Phone Service	6,449	5,337	2,600	2,600
5331	Travel/Training	14,644	16,163	18,000	18,000
5335	Local Mileage Reimbursement	25	-	1,000	1,000
5355	Printing & Copying	855	265	3,000	3,000
5356	Copier, Printer Lease & Supplies	2,861	537	3,900	3,900
5400	Misc Repair & Mtc Service	-	48	300	300
5409	Fleet Services Charges	11,684	13,880	11,400	10,200
5427	Credit Card Commissions	398	2,548	3,000	3,000
5433	Dues and Subscriptions	666	1,015	1,000	1,000
5435	Books & Pamphlets	2,410	1,918	2,500	2,500
5441	Other Services and Charges	2,618	2,270	2,500	2,500
5443	Board & Meeting Expenses	151	310	300	300
5459	Fire Safety Education Account	11,221	7,491	_	-
	TOTAL	67,262	66,103	68,200	64,700
DIVISION	N TOTAL	1,145,994	1,202,779	1,382,800	1,339,300

		2018	2019	2020	2021
Gener	al Fund Expenditure Detail	Actual	Actual	Budget	Proposed
Police 1	110-160-1610				
555501	655,4656				
	IAL SERVICES	12.021.096	12 079 001	14 953 500	14 021 000
5100	Permanent Salaries	12,921,986	13,978,001	14,852,500	14,931,800
5101	Premium Pay	752,680	1,041,181	597,300	597,300
5103	Other Wages TOTAL	105,691 13,780,358	193,039 15,212,221	131,600 15,581,400	131,600 15,660,700
	TOTAL	13,760,336	13,212,221	13,361,400	13,000,700
EMPLO\	YEE BENEFITS				
5111	Long-Term Disablity Wages	4,506	127	-	-
5121	PERA Retirement	2,048,812	2,350,250	2,494,300	2,548,900
5122	FICA - Social Security	94,180	121,570	96,600	95,400
5123	FICA - Medicare	193,471	219,311	225,900	227,100
5125	Dental Insurance	65,448	64,016	67,100	72,500
5126	Life Insurance	28,526	35,080	32,500	32,900
5127	Health Care Savings Plan (HCSP)	442,505	687,974	516,800	452,200
5130	Cafeteria Plan Benefits	2,754,213	3,086,750	3,613,300	3,577,400
5133	Health or Fitness Program	960	1,330	1,200	1,200
	TOTAL	5,632,621	6,566,408	7,047,700	7,007,600
	EXPENDITURES	4= 000	40.400		
5200	Office Supplies	17,003	13,426	20,000	20,000
5201	Computer Supplies/Software	1,601	1,731	1,500	1,500
5202	Audiovisual & Photography	311	1,250	1,000	1,000
5205	Safety & Training Materials	928	1,243	1,500	1,500
5211	Cleaning/Janitorial Supplies	13,955	115	-	-
5212	Motor Fuels	210,228	226,847	257,200	227,400
5214	Food for Animals	2,425	2,294	2,000	2,000
5217	Ammunition	39,706	38,175	50,000	50,000
5218	Uniforms	79,039	67,611	34,100	34,100
5219	Other Miscellaneous Supplies	15,184	21,298	20,000	20,000
5220	Repair & Maintenance Supplies	9,277	2,935	5,000	5,000
5241	Small Equip-Office/Operating	1,119	1,088	2,000	2,000
5305	Medical Svcs/Testing Fees	711	1,397	1,000	1,000
5319	Other Professional Services	46,987	118,994	30,000	30,000
5320	Data Services	6,069	34,850	36,000	36,000
5321	Phone Service	74,066	49,223	81,600	81,600
5322	Postage	1,579	1,296	1,500	1,500
5331	Travel/Training	5,096	4,535	5,000	5,000

Gener	al Fund Expenditure Detail	2018 Actual	2019 Actual	2020 Budget	2021 Proposed
Police 1	110-160-1610 continued				_
5355	Printing & Copying	2,821	4,571	4,000	4,000
5356	Copier, Printer Lease & Supplies	2,659	1,852	2,500	2,500
5384	Refuse Disposal	2,797	2,058	2,500	2,500
5401	Bldg/Structure Repair & Mtc	6,100	-	-	-
5404	Equipment/Machinery Repair & Mtc	7,339	-	-	-
5409	Fleet Services Charges	302,983	320,978	292,100	283,700
5411	Land Rental/Easements	1,000	-	-	-
5414	Software Licenses & Mtce Agreements	194,947	309,868	327,000	327,000
5433	Dues & Subscription	3,468	3,694	4,000	4,000
5435	Books & Pamphlets	135	-	-	-
5437	Automated Pawn System	20,987	11,435	11,500	11,500
5438	Licenses	5,310	4,950	5,500	5,500
5441	Other Services & Charges	106,292	22,154	32,000	32,000
5443	Board & Meeting Expenses	1,253	1,881	2,000	2,000
5448	Police Training	88,957	65,152	157,000	157,000
5460	New Police Station Expenses	217,426	-	-	-
5490	Donations to Civic Organizations	2,500	2,500	2,500	2,500
	TOTAL	1,492,256	1,339,401	1,392,000	1,353,800
DEPART	MENT TOTAL	20,905,234	23,118,029	24,021,100	24,022,100

Gener	ral Fund Expenditure Detail	2018 Actual	2019 Actual	2020 Budget	2021 Proposed
Public V	Norks Director's Office 110-500-1900				
PERSON	IAL SERVICES				
5100	Permanent Salaries	43,341	76,630	79,800	79,200
5101	Premium Pay	472	209	-	-
5103	Other Wages	-	-	-	-
	TOTAL	43,814	76,839	79,800	79,200
EMPLO	YEE BENEFITS				
5121	PERA Retirement	3,142	5,647	5,900	5,900
5122	FICA - Social Security	2,588	4,474	4,900	4,900
5123	FICA - Medicare	634	1,097	1,200	1,100
5125	Dental Insurance	149	335	300	400
5126	Life Insurance	65	184	200	200
5127	Health Care Savings Plan (HCSP)	1,413	2,141	1,100	1,300
5130	Cafeteria Plan Benefits	1,766	14,029	15,400	23,500
5133	Health or Fitness Program	-	72	-	
	TOTAL	9,757	27,979	29,000	37,300
OTHER	EXPENDITURES				
5200	Office Supplies	100	64	100	100
5241	Small Equip-Office/Operating	100	107	100	100
5321	Phone Service	120	120	100	100
5331	Travel/Training	-	739	100	100
5335	Local Mileage Reimbursement	264	197	300	200
5433	Dues & Subscription	238	253	100	200
	TOTAL	821	1,479	800	800
DIVISIO	N TOTAL	54,392	106,296	109,600	117,300

		2018	2019	2020	2021
Gener	al Fund Expenditure Detail	Actual	Actual	Budget	Proposed
	laintenance - 110-500-1920			J	•
DEDCON	AL CEDVICES				
5100	AL SERVICES Permanent Salaries	2,468,730	2,635,784	2,775,700	2,734,800
5100	Premium Pay	181,199	2,033,784	117,000	117,000
5101	Other Wages	11,362	275,575	117,000	117,000
3103	TOTAL	2,661,290	2,915,163	2,892,700	2,851,800
	. 6 . 7 . 2	2,002,230	2,313,103	2,032,700	2,032,000
EMPLOY	EE BENEFITS				
5118	Meal Allowance	8,595	13,650	10,000	10,000
5121	PERA Retirement	194,583	219,109	212,800	209,900
5122	FICA - Social Security	162,662	180,818	179,300	176,800
5123	FICA - Medicare	38,042	42,288	41,900	41,400
5125	Dental Insurance	16,096	15,919	16,400	17,400
5126	Life Insurance	7,020	8,739	7,900	7,900
5127	Health Care Savings Plan (HCSP)	75,149	72,504	53,600	54,400
5130	Cafeteria Plan Benefits	630,527	728,104	836,900	839,500
5133	Health or Fitness Program	450	786	-	-
	TOTAL	1,133,124	1,281,917	1,358,800	1,357,300
OTHER E	EXPENDITURES				
5200	Office Supplies	567	533	1,500	1,500
5201	Computer Supplies/Software	1,739	2,000	2,000	2,000
5205	Safety & Training Materials	13,735	11,059	12,000	12,000
5210	Plant/Operating Supplies	12,192	12,154	17,000	17,000
5211	Cleaning/Janitorial Supplies	4,894	5,219	6,000	12,000
5212	Motor Fuels	228,726	340,107	285,400	332,100
5215	Shop Materials	-	1,906	2,000	2,500
5218	Uniforms	11,497	13,179	13,100	14,600
5219	Other Miscellaneous Supplies	17,356	15,061	17,600	17,600
5220	Repair & Maintenance Supplies	6,032	5,751	10,000	10,000
5222	Blacktop	188,621	238,447	-	-
5223	Salt & Sand	840,241	797,765	1,020,000	1,005,000
5224	Gravel & Other Mtce Materials	93,172	83,238	133,600	133,600
5226	Sign & Signal Materials	45,995	55,119	64,000	64,000
5228	Painting Supplies	65,116	64,347	85,500	85,500
5240	Small Tools	4,961	7,612	5,000	5,000
5241	Small Equip-Office/Operating	8,664	214	2,000	2,000
5320	Data Services	2,709	5,109	6,600	6,600
5321	Phone Service	2,530	2,029	2,600	2,600
5331	Travel/Training	3,888	4,054	7,000	7,000
5335	Local Mileage Reimbursement	14,644	17,057	16,000	16,000

Gener	al Fund Expenditure Detail	2018 Actual	2019 Actual	2020 Budget	2021 Proposed
Street M	laintenance - 110-500-1920 continued				
5356	Copier, Printer Lease & Supplies	163	142	500	500
5384	Refuse Disposal	6,188	14,248	7,200	9,200
5409	Fleet Services Charges	1,112,989	1,727,649	1,438,100	1,500,000
5412	Building Rental	161,683	33,583	45,000	45,000
5414	Software Licenses & Mtce Agr	35,746	37,049	33,500	38,500
5415	Vehicle/Equip Rent (Short-term)	23,085	28,060	34,000	34,000
5418	Vehicle/Equip Lease (Long-term)	350,892	350,892	400,000	400,000
5419	Other Rentals	1,275	-	-	-
5441	Other Services & Charges	16,377	14,375	15,900	15,900
	TOTAL	3,275,677	3,887,956	3,683,100	3,791,700
DIVISIO	N TOTAL	7,070,092	8,085,037	7,934,600	8,000,800

	al Fund Expenditure Detail ring - 110-500-1930	2018 Actual	2019 Actual	2020 Budget	2021 Proposed
DEDSON	AL SERVICES				
5100	Permanent Salaries	1,145,350	1,183,253	1,222,700	1,228,500
5101	Premium Pay	64,436	81,220	56,000	56,000
5103	Other Wages	12,125	8,886	32,400	32,400
	TOTAL	1,221,911	1,273,359	1,311,100	1,316,900
EMPLOY	'EE BENEFITS				
5118	Meal Allowance	250	346	200	200
5121	PERA Retirement	88,208	92,358	94,100	94,700
5122	FICA - Social Security	73,543	76,280	81,700	81,600
5123	FICA - Medicare	17,200	17,840	19,100	19,100
5125	Dental Insurance	5,970	5,685	5,700	6,100
5126	Life Insurance	2,600	3,118	2,800	2,800
5127	Health Care Savings Plan (HCSP)	20,754	25,115	20,300	45,500
5130	Cafeteria Plan Benefits	211,019	244,169	263,400	277,800
5133	Health or Fitness Program	93	335	-	-
	TOTAL	419,637	465,245	487,300	527,800
OTHER E	EXPENDITURES				
5200	Office Supplies	2,128	1,171	1,900	1,300
5201	Computer Supplies/Software	543	3,369	200	200
5203	Paper/Stationery/Forms	56	87	500	500
5205	Safety & Training Materials	355	613	1,500	1,500
5211	Cleaning/Janitorial Supplies	95	496	700	700
5212	Motor Fuels	3,596	2,547	3,100	2,400
5218	Uniforms	795	1,554	800	1,500
5219	Other Miscellaneous Supplies	598	235	300	200
5220	Repair & Maintenance Supplies	15,680	5,975	18,000	18,000
5240	Small Tools	334	600	4,400	3,800
5241	Small Equip-Office/Operating	3,759	1,538	3,100	4,200
5242	Survey Equipment and Supplies	1,740	811	4,900	6,200
5303	Engineering Services	17,455	12,023	34,000	34,000
5319	Other Professional Services	-	-	500	500
5320	Data Services	1,563	1,917	2,700	1,700
5321	Phone Service	3,753	4,020	4,300	4,300
5322	Postage	-	7	100	100
5331	Travel/Training	19,527	7,873	5,900	8,300
5335	Local Mileage Reimbursement	990	1,154	800	800
5355	Printing & Copying	1,099	1,252	500	1,200
5356	Copier, Printer Lease & Supplies	271	514	1,500	1,500

Gener	al Fund Expenditure Detail	2018 Actual	2019 Actual	2020 Budget	2021 Proposed
Enginee	ring - 110-500-1930 Continued				
5384	Refuse Disposal	432	454	500	500
5404	Equipment/Machinery Repair & Mtc	20,496	11,664	13,100	13,100
5409	Fleet Services Charges	3,814	1,969	5,800	4,600
5411	Land Rental/Easements	-	114	1,000	500
5414	Software Licenses & Mtce Agreements	17,977	16,055	16,700	13,100
5433	Dues & Subscription	191	223	2,700	2,700
5435	Books & Pamphlets	-	-	400	400
5438	Licenses	-	-	600	-
5441	Other Services & Charges	5,985	5,442	6,600	7,400
5450	Laundry	408	421	400	400
5580	Capital Equipment	_	635	-	-
	TOTAL	123,641	84,733	137,500	135,600
DIVISIO	N TOTAL	1,765,189	1,823,338	1,935,900	1,980,300

	2018	2019	2020	2021
General Fund Expenditure Detail	Actual	Actual	Budget	Proposed

Transfers and Other Functions 110-700

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.

operating departments.				
EXPENDITURES				
Citywide Dues & Lobbying	105,042	123,314	124,500	124,500
Citywide Communications	173,747	168,978	236,800	236,800
Miscellaneous	159,859	186,597	208,900	292,900
Civic Events and Awards	19,889	16,774	65,500	65,500
Business Improvement Dist.	375,037	399,582	370,000	370,000
Public Access Television	182,000	182,000	182,000	182,000
Sales Tax Administration	99,675	97,389	120,000	120,000
Capital Program - CEP	525	1,500,806	47,000	47,000
Unemployment Compensation	7,742	15,531	27,500	27,500
Benefits Administration	84,872	196,815	123,000	123,000
Retiree Life Insurance	41,431	53,327	50,000	50,000
Retiree Medical Insurance	7,155,581	7,667,262	7,349,100	7,349,100
Accruals	-	378,296	550,000	843,100
Interfund Trsf Out To Special Revenue Funds	-	-	-	50,000
Self Insurance Contribution	1,000,000	1,400,000	1,400,000	2,400,000
DEPARTMENT TOTAL	9,405,400	12,386,670	10,854,300	12,281,400

Funds

Street Lighting

Lake Superior Zoological Gardens **Parks Special Projects Police Grant Programs** Capital Equipment **Economic Development Community Investment Energy Management** Home Investments Partnerships Program **Community Development** Community Development Admin Workforce Development Senior Employment Other Postemployment Benefits **DECC** Revenue Street System Maintenance Utility Street Improvement Sales Tax

Special Revenue Funds

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

	2018	2019	2020	2021
	Actual	Actual	Budget	Proposed
FUND BALANCE - JANUARY 1	94,523,615	94,226,143	111,718,452	116,051,931
REVENUES				
Taxes	7,098,511	9,147,283	14,648,600	13,894,600
Intergovernmental	10,913,925	10,093,241	9,796,591	13,728,220
Miscellaneous	21,013,089	42,391,751	25,580,283	26,895,588
TOTAL REVENUES	39,025,525	61,632,274	50,025,474	54,518,408
EXPENSES				
Personal Services	16,015,924	15,896,567	17,182,063	17,461,221
Other Services and Charges	6,261,973	6,729,724	6,846,839	7,044,555
Transfers	7,115,462	7,371,108	13,973,537	13,302,436
Miscellaneous	9,929,638	10,665,547	7,689,556	11,383,116
TOTAL EXPENSES	39,322,998	40,662,945	45,691,995	49,191,328
FUND BALANCE - DECEMBER 31	94,226,143	115,195,472	116,051,931	121,379,011

Lake Superior Zoological Gardens

200

Special Revenue fund established to account for the operation of the Lake Superior Zoological Gardens which was transferred to the Zoological Society in a new contractual relationship approved by the City Council late in 2009. The City subsidizes operations with a transfer from the Tourism Tax Fund.

	2018 Actual	2019 Actual	2020 Budget	2021 Proposed
FUND BALANCE - JANUARY 1	(393,972)	(410,992)	(406,497)	(406,497)
REVENUES				
Intergovernmental, State of MN	160,000	126,863	190,000	190,000
Admissions	610,444	745,966	1,150,007	969,865
Concessions & Commissions, Misc Reimbursement, Lake Superior Zoological	226,949	236,377	243,560	190,826
Society	-	-	159,470	-
Gifts and Donations	12,868	13,348	76,820	61,500
Other Sources	18,656	67,916	11,210	16,450
Interfund Transfer from Tourism Tax	510,000	510,000	510,000	510,000
TOTAL REVENUES	1,538,917	1,700,470	2,341,067	1,938,641
EXPENSES				
Phone Service	837	835	3,924	3,425
Contract Services, Zoo Personnel	862,646	939,819	1,169,794	968,475
Contract Services, Op Expenses	679,908	737,514	963,749	754,912
Bank Charges	12,546	17,807	16,300	20,000
Interest		-	187,300	191,829
TOTAL EXPENSES	1,555,937	1,695,975	2,341,067	1,938,641
FUND BALANCE - DECEMBER 31	(410,992)	(406,497)	(406,497)	(406,497)

Parks 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.

	2018	2019	2020	2021
	Actual	Actual	Budget	Proposed
FUND BALANCE - JANUARY 1	1,456,907	1,602,643	1,546,260	1,549,849
REVENUES				
Property Tax Levy	2,599,941	2,869,541	2,880,000	2,880,000
Intergovernmental Revenue	795,079	162,868	80,000	80,000
Licenses and Permits	72,339	76,557	64,700	64,700
Miscellaneous	149,460	174,966	141,138	141,138
Transfers In	82,345	10,000	-	-
TOTAL REVENUES	3,699,164	3,293,933	3,165,838	3,165,838
EXPENSES				
Personal Services	1,193,526	1,520,143	1,715,800	1,672,600
Other Services and Charges	685,464	1,039,619	638,838	608,892
Supplies	185,334	201,278	193,900	209,325
Miscellaneous	57,000	-	-	-
Transfers Out	763,000	237,485	116,800	120,400
Capital Outlay	669,104	351,791	496,911	525,000
TOTAL EXPENSES	3,553,427	3,350,316	3,162,249	3,136,217
FUND BALANCE - DECEMBER 31	1,602,643	1,546,260	1,549,849	1,579,470

Division Total

Parks continued 205 **BUDGETED FTE'S** 2018 2019 2020 2021 1105 Manager, Parks & Recreation 1.00 1.00 1.00 1.00 1.00 1080 Assistant Manager 1.00 1.00 2.00 133 Budget and Operations Analyst 0.20 0.20 0.20 129 Special Events Coordinator 1.00 129 Permit Coordinator 1.00 1.00 1.00 1.00 129 Administrative Information Specialist 1.00 1.00 _ 127 Administrative Clerical Specialist 1.00 1.00 124 Senior Center Coordinator 1.00 1.00 1.00 1.00 **Project Coordinator** 2.00 Senior Parks Planner 1.00 1.00 2.00 **Natural Resources Coordinator** 0.50 0.50 0.50 **Trails Coordinator** 1.00 1.00 1.00 1.00 30 Senior Recreation Specialist 1.00 _ 27 **Project Technician** 1.00 1.00 26 **Recreation Specialist** 2.00 2.00 4.00 4.00 22 Maintenance Worker 0.75

11.75

10.70

13.70

13.70

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.

	2018 Actual	2019 Actual	2020 Budget	2021 Proposed
		710001011	20.000	Поросси
FUND BALANCE - JANUARY 1	1,248,302	1,596,464	1,739,973	1,739,973
REVENUES				
	722 204	726 722	217 500	262 500
Intergovernmental	733,394	736,723	217,500	262,500
Miscellaneous	1,210,926	1,053,669	749,000	835,800
TOTAL REVENUES	1,944,320	1,790,392	966,500	1,098,300
EXPENSES				
Personal Services	-	505	-	-
Personal Services - Police Extra Duty Pay	368,354	380,472	295,800	295,800
Other Services and Charges	485,582	386,370	197,800	381,950
Transfers Out	431,429	479,511	377,500	343,750
Miscellaneous	68,162	75,776	90,600	76,800
Capital Equipment	242,631	324,249	4,800	-
TOTAL EXPENSES	1,596,158	1,646,883	966,500	1,098,300
FUND BALANCE - DECEMBER 31	1,596,464	1,739,973	1,739,973	1,739,973

Police Grant Programs

215

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.

	2018 Actual	2019 Actual	2020 Budget	2021 Proposed
			6	
FUND BALANCE - JANUARY 1	1,026,450	591,505	134,160	134,160
REVENUES				
Intergovernmental	1,884,758	1,776,183	1,727,305	2,061,486
Felony Forfeitures	64,594	142,168	100,000	100,000
TOTAL REVENUES	1,949,352	1,918,351	1,827,305	2,161,486
EXPENSES				
Other Services and Charges	698,194	653,398	443,468	515,000
Transfer to General Fund	1,087,230	1,287,301	1,256,837	1,331,486
Miscellaneous	152,377	205,183	127,000	295,000
Capital Equipment	446,496	229,814	-	20,000
TOTAL EXPENSES	2,384,297	2,375,696	1,827,305	2,161,486
FUND BALANCE - DECEMBER 31	591,505	134,160	134,160	134,160

Capital Equipment 250

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

	2018 Actual	2019 Actual	2020 Budget	2021 Proposed
FUND BALANCE - JANUARY 1	2,305,971	3,371,902	2,444,155	2,444,155
REVENUES				
Earnings on Investments	21,399	77,628	-	-
Bond Proceeds	4,130,676	3,441,475	3,250,000	3,250,000
TOTAL REVENUES	4,152,075	3,519,103	3,250,000	3,250,000
EXPENSES				
Bond Issuance Costs	36,438	45,924	50,000	50,000
Capital Equipment - Nonrolling	1,266,837	1,834,475	1,595,000	1,550,000
Capital Equipment - Rolling	1,782,869	2,566,451	1,605,000	1,650,000
TOTAL EXPENSES	3,086,144	4,446,850	3,250,000	3,250,000
FUND BALANCE - DECEMBER 31	3,371,902	2,444,155	2,444,155	2,444,155

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.

	2018 Actual	2019 Actual	2020 Budget	2021 Proposed
FUND BALANCE - JANUARY 1	10,923	5,456	4,334	162,524
REVENUES				
Intergovernmental	97,737	157,317	100,000	100,000
Rent Revenues	18,616	19,022	177,160	448,779
Other Reimbursements	117	77	-	-
TOTAL REVENUES	116,470	176,416	277,160	548,779
EXPENSES				
Economic Development	121,937	177,538	118,970	120,000
TOTAL EXPENSES	121,937	177,538	118,970	120,000
FUND BALANCE - DECEMBER 31	5,456	4,334	162,524	591,303

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.

	2018 Actual	2019 Actual	2020 Budget	2021 Proposed
FUND BALANCE - JANUARY 1	23,155,370	21,868,426	26,871,570	26,871,570
REVENUES				
Investment Earnings	(757,719)	5,573,211	425,000	425,000
TOTAL REVENUES	(757,719)	5,573,211	425,000	425,000
EXPENSES				
Transfer to General Fund (annual)	529,225	570,067	425,000	425,000
TOTAL EXPENSES	529,225	570,067	425,000	425,000
FUND BALANCE - DECEMBER 31	21,868,426	26,871,570	26,871,570	26,871,570

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.

	2018 Actual	2019 Actual	2020 Budget	2021 Proposed
FUND BALANCE - JANUARY 1	312,997	154,063	172,360	217,960
REVENUES				
Other Reimbursements	31,498	27,372	40,000	15,000
Miscellaneous	1,083	1,415	-	-
Interfund Transfer from General Fund	8,728	57,000	57,000	157,000
Interfund Transfer from Special Revenue Fur	-	3,000	-	-
Interfund Transfer from Public Utility	75,000	75,000	75,000	75,000
TOTAL REVENUES	116,309	163,787	172,000	247,000
EXPENSES				
Personal Services	87,696	93,699	102,600	96,700
Other Services and Charges	159,568	51,376	23,800	153,700
Miscellaneous	1,391	415	-	600
Interfund Trsf to Enterprise Funds	26,588	-	-	-
TOTAL EXPENSES	275,243	145,490	126,400	251,000
FUND BALANCE - DECEMBER 31	154,063	172,360	217,960	213,960
BUDGETED FTE'S	2018	2019	2020	2021
33 Energy Coordinator	1	1	1	1

Home Investment Partnerships 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. The 2021 budget figures represent preliminary estimates only.

	2018 Actual	2019 Actual	2020 Budget	2021 Proposed
FUND BALANCE - JANUARY 1	(88,848)	(27,559)	(123,235)	(123,235)
REVENUES				
Home Grant	581,324	445,608	524,873	549,739
TOTAL REVENUES	581,324	445,608	524,873	549,739
EXPENSES				
Tenant Based Rental Assistance	48,690	100,284	78,731	94,766
Community Housing Devel Program	342,000	403,000	262,437	200,000
Rehabilitation	89,478	-	131,218	200,000
Administration	39,867	38,000	52,487	54,973
TOTAL EXPENSES	520,035	541,284	524,873	549,739
FUND BALANCE - DECEMBER 31	(27,559)	(123,235)	(123,235)	(123,235)

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 2021 budget figures represent preliminary estimates only, awaiting the allocation of HUD funds.

	2018 Actual	2019 Actual	2020 Budget	2021 Proposed
FUND BALANCE - JANUARY 1	(509,159)	(380,134)	(422,031)	(422,031)
REVENUES				
State of Minnesota	150,000	60,000	-	-
Community Development Block Grant	2,162,509	2,335,602	2,303,948	2,426,497
Community Development Block Grant				
Cares Act	-	-	-	3,399,647
Emergency Shelter Grant	419,023	153,876	194,624	208,704
Miscellaneous reimbursements	35,963	12,500	20,000	20,000
TOTAL REVENUES	2,767,495	2,561,978	2,518,572	6,054,848
EXPENSES				
Economic Development	318,629	309,091	345,592	901,377
Housing	980,749	984,166	1,036,777	1,160,798
Physical Improvements	505,841	453,693	115,197	707,400
Public Service Projects	378,649	340,011	407,169	2,088,561
Program Administration	454,602	516,914	613,837	1,196,712
TOTAL EXPENSES	2,638,470	2,603,875	2,518,572	6,054,848
FUND BALANCE - DECEMBER 31	(380,134)	(422,031)	(422,031)	(422,031)

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.

	2018	2019	2020	2021
	Actual	Actual	Budget	Proposed
FUND BALANCE - JANUARY 1	-	-	(23,690)	(23,690)
REVENUES				
Community Development				
Block Grant	507,520	480,636	693,382	671,720
Home Grant	16,811	13,788	54,111	54,973
HRA Environmental	-	-	25,000	25,000
Emergency Shelter Grant	23,376	13,382	14,096	14,096
TOTAL REVENUES	547,707	507,806	786,589	765,789
EXPENSES				
Personal Services	521,902	506,983	703,700	682,900
ОРЕВ	1,155	-	-	-
Other Services and Charges	24,650	24,513	82,889	82,889
TOTAL EXPENSES	547,707	531,496	786,589	765,789
FUND BALANCE - DECEMBER 31	-	(23,690)	(23,690)	(23,690)
	2010	2010	2020	2024
BUDGETED FTE'S	2018	2019	2020	2021
1155 Director, Planning & Econ Dev	0.33	0.33	0.33	-
1090 Manager, CD/Housing	0.50	0.50	0.50	0.50
138 Senior Housing Developer	-	-	-	0.50
138 Senior Planner	2.00	1.00	1.00	1.25
135 Economic Developer	-	-	-	0.75
133 Planner II	3.00	2.00	2.00	2.00
129 Administrative Info Specialist	0.50	0.25	0.25	0.75
129 Planner I	-	1.00	2.00	1.00
DIVISION TOTAL	6.33	5.08	6.08	6.75

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 2021 budget figures represent preliminary estimates only and are subject to change as grants are appropriated by the State and approved by the City Council.

	2018	2019	2020	2021
	Actual	Actual	Budget	Proposed
FUND BALANCE - JANUARY 1	260,155	257,254	269,641	269,641
REVENUES				
Miscellaneous	10,190	4,556	-	-
Building Rent	250,360	258,043	246,575	232,516
MN Family Investment Program	943,380	878,298	902,089	902,091
Federal Grant	696,206	730,498	733,854	632,053
State Grant	422,632	704,745	577,068	784,119
Local Grant	13,826	-	-	-
Interfund Trsf in from General Fund	-	-	50,000	-
Interfund Trsf from Component Unit-DEDA _	-	-	7,500	-
TOTAL REVENUES	2,336,594	2,576,140	2,517,086	2,550,779
EXPENSES				
Personal Services	1,474,371	1,507,612	1,657,323	1,568,586
OPEB	4,648	5,709	3,768	3,230
Other Services and Charges	860,476	1,050,432	855,995	978,963
TOTAL EXPENSES	2,339,495	2,563,753	2,517,086	2,550,779
FUND BALANCE - DECEMBER 31	257,254	269,641	269,641	269,641
BUDGETED FTE'S	2018	2019	2020	2021
1150 Director Workforce Development	-	1.00	1.00	1.00
1085 Workforce Development Operations Manag	-	1.00	1.00	1.00
136 Workforce Development Operations Admini	1.00	-	-	-
132 Workforce Development Technician II	-	-	-	5.00
131 Employment Technician	13.75	13.64	13.64	6.64
130 Workforce Development Technician I	-	-	-	1.00
126 Information Technician	2.00	1.00	1.00	1.00
37 Youth Program Tutor	0.30	-	-	-
DIVISION TOTAL	17.05	16.64	16.64	15.64

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.

	2018 Actual	2019 Actual	2020 Budget	2021 Proposed
FUND BALANCE - JANUARY 1	13	(7)	(2,014)	(2,014)
REVENUES				
Senior Employment Program - State	114,062	137,017	286,885	165,335
Senior Aides Program - Federal	312,006	202,794	225,781	225,744
TOTAL REVENUES	426,068	339,811	512,666	391,079
EXPENSES				
Personal Services	392,728	309,522	483,454	338,755
Other Services and Charges	18,590	14,706	29,212	52,324
Transfers to General Fund	14,770	17,590	-	-
TOTAL EXPENSES	426,088	341,818	512,666	391,079
FUND BALANCE - DECEMBER 31	(7)	(2,014)	(2,014)	(2,014)

Other Postemployment Benefits

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 Postemployment Benefits. The "normal cost" portion of the annual required contribution is budgeted in the Medical Health Fund 630.

	2018	2019	2020	2021
	Actual	Actual	Budget	Proposed
FUND BALANCE - JANUARY 1	57,717,139	56,404,693	71,510,666	75,346,166
REVENUES				
Investment Earnings	1,329,415	1,500,343	1,435,000	1,509,000
Investment Earnings-City Pooled	-	-	400,000	400,000
Change in Fair Value	(3,170,583)	12,736,135	2,000,000	3,800,000
Transfer from Special Revenue Funds	-	-	3,500	3,230
Contributions- Employer	11,678,484	11,642,994	11,332,518	11,905,350
TOTAL REVENUES	9,837,316	25,879,472	15,171,018	17,617,580
EXPENSES				
Administrative Expenses	3,853	4,173	3,000	3,000
Benefits	11,145,909	10,769,326	11,332,518	11,905,350
TOTAL EXPENSES	11,149,762	10,773,499	11,335,518	11,908,350
FUND BALANCE - DECEMBER 31	56,404,693	71,510,666	75,346,166	81,055,396

DECC Revenue 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.

	2018 Actual	2019 Actual	2020 Budget	2021 Proposed
FLIND DALANCE JANUARY 1	2 524 704	4 4 7 5 2 2 4	4 450 001	F 4F4 CO1
FUND BALANCE - JANUARY 1	3,531,704	4,175,331	4,450,991	5,454,691
REVENUES				
Investment Earnings Change in Fair Value	(6,943)	45,277	-	-
Transfer from Special Revenue Funds				
(Tourism)				
- Hotel/Motel Tax	1,818,754	1,869,145	1,795,800	1,272,150
- Food & Beverage Tax	1,983,524	2,014,295	1,959,100	1,429,800
TOTAL REVENUES	3,795,335	3,928,717	3,754,900	2,701,950
EXPENSES				
Miscellaneous	781,191	814,282	_	_
Transfer to Debt Service	2,370,517	2,838,775	2,751,200	2,842,800
TOTAL EXPENSES	3,151,708	3,653,057	2,751,200	2,842,800
FUND BALANCE - DECEMBER 31	4,175,331	4,450,991	5,454,691	5,313,841

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.

	2018 Actual	2019 Actual	2020 Budget	2021 Proposed
FUND BALANCE - JANUARY 1	476,936	741,505	442,539	442,539
REVENUES				
Property Tax	3,747,339	2,977,734	2,500,000	2,500,000
Other Reimbursements	-	4,000	-	-
State of Minnesota Operating Grant	9,000	-	-	-
Earnings On Investments	(1,980)	7,447	-	-
Interest Earned-Customer Accounts	1,013	253	_	-
Transfers In from Capital Projects	9,606	50,000	-	-
TOTAL REVENUES	3,764,978	3,039,434	2,500,000	2,500,000
EXPENSES				
Personal Services	276,210	295,700	350,000	350,000
Supplies	193,010	266,172	561,000	581,000
Small Equipment-Office/Operating	23,115	-		-
Other Services and Charges	101,151	146,424	80,000	80,000
Non-Capital Improvements	14,500	-	-	-
Uncollectible Accounts	-	75	-	-
Allowance-Uncollectible Accounts	3,414	(556)	-	-
Transfer to Debt Service	1,033,556	727,456	-	-
Transfer to Capital Projects	1,855,453	1,903,129	1,509,000	1,489,000
Transfer Out to Enterprise	-	-	-	-
TOTAL EXPENSES	3,500,409	3,338,400	2,500,000	2,500,000
FUND BALANCE - DECEMBER 31	741,505	442,539	442,539	442,539

Street Improvement Sales Tax

291

Additional half percent general sales tax dedicated to street improvement.

	2018 Actual	2019 Actual	2020 Budget	2021 Proposed
FUND BALANCE - JANUARY 1	-	-	1,964,649	1,964,649
REVENUES				
Sales Tax	-	1,998,250	7,050,000	6,345,000
Use Tax	-	-	450,000	405,000
TOTAL REVENUES	-	1,998,250	7,500,000	6,750,000
EXPENSES				
Contract Services	-	33,601	-	-
Transfer to Capital Projects	-	-	7,500,000	6,750,000
TOTAL EXPENSES	-	33,601	7,500,000	6,750,000
FUND BALANCE - DECEMBER 31	-	1,964,649	1,964,649	1,964,649

Street Lighting 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. In 2020 the street lighting fee ended, and the fund became a special revenue fund that is funded by property taxes.

	2018 Actual	2019 Actual	2020 Budget	2021 Proposed
FUND BALANCE - JANUARY 1	4,012,727	4,275,592	4,621,641	431,521
PRIOR PERIOD ADJUSTMENT (caused by the Street Lighting Fund becoming a special revenue fund)	-	-	(3,477,020)	-
FUND BALANCE - JANUARY 1 (Restated)	4,012,727	4,275,592	1,144,621	431,521
REVENUE				
Taxes	751,231	1,301,758	1,768,600	1,764,600
Street Lighting Fee	1,381,476	829,059	-	-
Miscellaneous	41,951	44,785	41,500	37,000
Investment Earnings	5,491	4,170	4,800	-
Change in Fair Value Investments	3,083	15,624	-	-
Interfund Transfer from General Fund	-	24,000	-	-
Interfund Transfer from Special Rev Funds	26,588	-	-	-
	2,209,820	2,219,396	1,814,900	1,801,600
EXPENSE				
Personal Services	550,581	506,896	537,100	547,300
Supplies	136,194	234,066	360,600	296,000
Other Services and Charges	322,812	201,069	433,600	384,700
Utilities	670,451	549,013	670,000	850,000
Depreciation	229,667	291,651	-	-
Non-Capital Improvements	-	53,402	-	-
Transfers	37,250	37,250	37,200	-
Capital	-	-	489,500	419,300
	1,946,955	1,873,347	2,528,000	2,497,300
FUND BALANCE - DECEMBER 31	4,275,592	4,621,641	431,521	(264,179)

Street Lighting 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. In 2020 the street lighting fee ended, and the fund became a special revenue fund that is funded by property taxes.

BUDGETED FTE'S	2018	2019	2020	2021
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 Signal Maintenance Worker	1.0	1.0	1.0	1.0
Department Total	5.1	5.1	5.1	5.1

FUND BALANCE - DECEMBER 31, 2019	4,621,641
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BALANCES NOT INCLUDED IN A SPECIAL REVENUE FUND:

Capital assets	3,821,884
Deferred pension obligation outflows	29,547
Compensated absences	(12,349)
Pension liability	(294,009)
Deferred pension obligation inflows	(68,053)

PRIOR PERIOD ADJUSTMENT	(3,477,020)
(caused by the Street Lighting Fund becoming	
a special revenue fund)	

FUND BALANCE - JANUARY 1, 2020	1,144,621
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<u>Funds</u>

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

Debt Service Funds

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.

	2018	2019	2020	2021
	Actual	Actual	Budget	Proposed
FUND BALANCE - JANUARY 1	17,586,930	17,168,845	16,519,239	16,376,339
REVENUES				
Taxes and Tax Increment	7,377,932	7,545,538	7,594,500	7,594,500
Special Assessments	562,441	377,416	276,000	160,400
Miscellaneous	224,392	12,320,127	111,500	-
Other Financing Sources	7,554,318	7,662,249	7,357,100	6,715,000
TOTAL REVENUES	15,719,083	27,905,330	15,339,100	14,469,900
EXPENSES				
Debt Service Payments	15,482,073	15,988,529	14,800,500	14,551,600
Miscellaneous	655,095	12,566,407	681,500	812,300
TOTAL EXPENSES	16,137,168	28,554,936	15,482,000	15,363,900
FUND BALANCE - DECEMBER 31	17,168,845	16,519,239	16,376,339	15,482,339

Debt Service Funds Narrative

2020 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, 2020 as it pertains to the City of Duluth is estimated as follows:

Total Gross Bonded Debt		\$135,885,100
Less:		
City - general obligation bonds paid by parking revenues	17,355,100	
City - general obligation bonds paid by other revenues	57,965,000	
Tax Abatement Bonds	10,915,000	
Utility bonds paid from Enterprise Funds	11,155,000	
Special assessment bonds	1.620.000	

Net Direct Bonded Debt \$36,875,000

The City's debt is shown in the following table as a share of market value and per capita. The general obligation debt is limited by State Statute to 2.0 % of market value or \$141.1 million.

	Amount (in	Percent of	Dollars Per
Year	thousands)	Market Value	Capita
2020	\$36,875	0.5	\$427
2019	\$37,140	0.6	\$431
2018	\$38,220	0.6	\$443
2017	\$38,200	0.6	\$443
2016	\$38,515	0.7	\$446
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

The preceding table used an estimated taxable market value of \$7,055,058,100 and a population of 86,265, as reported in the 2010 census.

Debt Service Funds Narrative

The following tables provide specific information relative to the 2020 status of the debt service funds of the City. The appropriation budgets of each specific debt fund follow this presentation.

	Outstanding		
General Obligation Bonds:	Issue Date	12/31/2020	2021 Levy Requirements
Miller Hill Flats Abatement	-	-	18,400
Capstone LLC Abatement	-	-	69,800
Cityview Flats Abatement	-	-	60,000
Firststreet Lofts Abatement	-	-	20,000
Bluffs Senior Housing Abatement	-	-	12,500
Costco Abatement	-	-	67,500
Police Station	10/9/2019	9,755,000	1,119,000
Lakewalk & Cross City	12/18/2013	960,000	128,300
Lakewalk	2020	3,380,000	275,300
Equipment	11/9/2016	1,520,000	806,000
Equipment	11/21/2017	2,255,000	803,400
Equipment	10/17/2018	3,190,000	828,900
Equipment	10/9/2019	3,070,000	717,500
Equipment	2020	2,950,000	689,400
Capital Improvement Projects	11/29/2011	420,000	221,500
Capital Improvement Projects	12/18/2013	780,000	207,900
Capital Improvement Projects	10/30/2014	590,000	125,900
Capital Improvement Projects	11/5/2015	1,010,000	184,000
Capital Improvement Projects	11/9/2016	835,000	139,400
Capital Improvement Projects	11/21/2017	1,280,000	184,000
Capital Improvement Projects	10/17/2018	1,220,000	170,500
Capital Improvement Projects	10/9/2019	1,190,000	155,500
Capital Improvement Projects	2020	1,520,000	200,000
TOTAL DEBT SERVICE		•	7,204,700
5% Additional required by law (1)			347,800
		•	7,552,500
Less: Cash on hand		_	(569,900)
NET DEBT LEVY - Total required by taxation			6,982,600

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

General Obligation Debt Fund - Tax Levy

310

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

	2018	2019	2020	2021
	Actual	Actual	Budget	Proposed
FUND BALANCE - JANUARY 1	7,489,157	7,531,258	7,419,358	7,759,958
REVENUES				
Property Taxes	6,774,123	6,933,636	6,982,600	6,982,600
Earnings on Investments	(4,465)	74,733	-	-
Proceeds from Refunding Bond	-	11,969,482	-	-
Other Sources	225,600	245,790	111,500	-
Transfer from Special Revenue	-	7,889	54,300	57,900
Transfer from Capital Project	5,013	7,955	-	-
TOTAL REVENUES	7,000,271	19,239,485	7,148,400	7,040,500
EXPENSES				
Debt Service Payments				
- Bond Principal	5,540,000	5,565,000	5,375,000	5,360,000
- Bond Interest	1,372,988	1,784,048	1,308,300	1,647,300
Other Expenditures				
- Payment to Escrow Agent	-	11,849,546	-	-
- Tax Abatement	37,102	58,878	116,900	248,200
- Bond Fees	8,080	93,913	7,600	7,600
TOTAL EXPENSES	6,958,170	19,351,385	6,807,800	7,263,100
FUND BALANCE - DECEMBER 31	7,531,258	7,419,358	7,759,958	7,537,358

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.

	2018 Actual	2019 Actual	2020 Budget	2021 Proposed
FUND BALANCE - JANUARY 1	5,990,410	6,320,717	6,777,345	7,124,545
REVENUES				
Earnings on Investments	(5,645)	65,039	-	-
Transfer from Special Revenue				
- DECC Improvement	2,308,114	2,314,175	2,402,300	2,491,300
- DECC Improvement - Seawall	62,404	355,600	348,900	351,500
- Spirit Mountain	500,000	500,000	500,000	500,000
- St. Louis River Corridor	1,765,268	1,815,545	1,754,700	1,316,000
Transfer from Capital Projects				
- Excess Proceeds on Bonds	4,308	-	-	-
Funded by Others				
- Airport	1,205,270	1,208,846	1,209,600	1,213,800
- Spirit Mountain	18,819	15,919	17,900	14,700
- Seaway Port - Airpark	89,677	-	-	-
- Airport - Cirrus	567,534	643,825	644,400	644,800
TOTAL REVENUES	6,515,749	6,918,949	6,877,800	6,532,100
EXPENSES				
Bond Principal	3,440,000	3,740,000	3,910,000	4,015,000
Bond Interest	2,740,214	2,717,096	2,616,300	2,510,800
Fiscal Agents	5,228	5,225	4,300	4,300
TOTAL EXPENSES	6,185,442	6,462,321	6,530,600	6,530,100
FUND BALANCE - DECEMBER 31	6,320,717	6,777,345	7,124,545	7,126,545

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.

	2018	2019	2020	2021
	Actual	Actual	Budget	Proposed
FUND BALANCE - JANUARY 1	899,975	525,326	211,255	12,455
TOTAL BALLANCE SANTONICE I	033,373	323,320	211,233	12, 133
REVENUES				
Construction Assessments	387,976	238,370	175,000	93,000
Earnings on Investments	2,146	4,319	-	-
TOTAL REVENUES	390,122	242,689	175,000	93,000
EXPENSES				
Bond Principal	722,000	530,000	360,000	185,000
Bond Interest	41,346	25,335	12,800	3,700
Fiscal Agents	1,425	1,425	1,000	500
TOTAL EXPENSES	764,771	556,760	373,800	189,200
FUND BALANCE - DECEMBER 31	525,326	211,255	12,455	(83,745)

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.

	2010	0010		0001
	2018	2019	2020	2021
	Actual	Actual	Budget	Proposed
FUND BALANCE - JANUARY 1	3,208,887	2,791,544	2,055,849	1,362,749
REVENUES				
Construction Assessments	174,465	139,046	101,000	67,400
Earnings on Investments	1,111	25,803	-	-
Transfer from Capital Project	-	-	425,000	125,000
Transfer from Special Revenue	1,033,556	727,456	-	-
TOTAL REVENUES	1,209,132	892,305	526,000	192,400
EXPENSES				
Fiscal Agent Fees	950	950	1,000	1,000
Bond Principal	1,460,000	1,510,000	1,145,000	790,000
Bond Interest	165,525	117,050	73,100	39,800
TOTAL EXPENSES	1,626,475	1,628,000	1,219,100	830,800
FUND BALANCE - DECEMBER 31	2,791,544	2,055,849	1,362,749	724,349

Tax Increment Debt Service

359

This debt service fund is for the collection and distribution of tax increment proceeds associated with City Tax Increment Financing districts.

	2018 Actual	2019 Actual	2020 Budget	2021 Proposed
FUND BALANCE - JANUARY 1	(1,499)	-	55,432	116,632
REVENUES				
Tax increments	603,809	611,902	611,900	611,900
TOTAL REVENUES	603,809	611,902	611,900	611,900
EXPENSES				
Other Miscellaneous Expenditures	500	500	-	-
Transfer to General Fund	58,383	5,259	-	-
Transfer to Enterprise Fund	543,427	550,711	550,700	550,700
TOTAL EXPENSES	602,310	556,470	550,700	550,700
FUND BALANCE - DECEMBER 31	-	55,432	116,632	177,832

Capital Project Funds

Funds

Special Assessment
Permanent Improvement
Street Improvement Program
Capital Improvement
Tourism and Recreational 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.

2018	2019	2020	2021
Actual	Actual	Budget	Proposed
13,866,696	11,627,888	9,191,801	7,687,407
277,693	278,055	280,000	280,000
11,927,884	7,853,193	20,620,500	5,068,600
7,318,462	2,717,376	2,563,406	2,257,258
4,059,496	5,152,422	10,649,000	9,264,000
23,583,535	16,001,046	34,112,906	16,869,858
129,576	40,740	42,800	40,700
25,692,767	18,396,393	35,574,500	20,140,801
25,822,343	18,437,133	35,617,300	20,181,501
11,627,888	9,191,801	7,687,407	4,375,765
	Actual 13,866,696 277,693 11,927,884 7,318,462 4,059,496 23,583,535 129,576 25,692,767 25,822,343	Actual Actual 13,866,696 11,627,888 277,693 278,055 11,927,884 7,853,193 7,318,462 2,717,376 4,059,496 5,152,422 23,583,535 16,001,046 129,576 40,740 25,692,767 18,396,393 25,822,343 18,437,133	Actual Actual Budget 13,866,696 11,627,888 9,191,801 277,693 278,055 280,000 11,927,884 7,853,193 20,620,500 7,318,462 2,717,376 2,563,406 4,059,496 5,152,422 10,649,000 23,583,535 16,001,046 34,112,906 129,576 40,740 42,800 25,692,767 18,396,393 35,574,500 25,822,343 18,437,133 35,617,300

Special Assessment 410

Capital Project fund established to account for improvements which are financed by special assessments. The 2021 budget figures represent preliminary estimates only.

	2018 Actual	2019 Actual	2020 Budget	2021 Proposed
FUND BALANCE - JANUARY 1	(276,565)	(219,549)	(181,435)	(142,724)
REVENUES				
Assessment Collections	57,016	38,114	38,710	36,496
TOTAL REVENUES	57,016	38,114	38,710	36,496
EXPENSES				
Improvements Other Than Buildings	-	-	-	-
TOTAL EXPENSES	-	-	-	-
FUND BALANCE - DECEMBER 31	(219,549)	(181,435)	(142,724)	(106,228)

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.

	2018 Actual	2019 Actual	2020 Budget	2021 Proposed
FUND BALANCE - JANUARY 1	885,569	1,230,737	20,618	20,618
REVENUES				
Current Property Taxes	274,862	275,577	280,000	280,000
Delinquent Property Taxes	2,831	2,478	-	- -
Miscellaneous Federal Grants	2,293,655	1,734,053	1,229,200	1,360,000
State of Minnesota	-	133,993	11,000,000	-
Municipal State Aid	6,768,755	5,256,980	7,451,300	3,300,000
Investment Earnings	(10,814)	20,645	-	-
Other Sources	602,042	1,386,221	-	-
Special Revenue Funds	569,541	1,518,603	743,500	744,000
Capital Project Funds	64,000	15,000	-	-
Public Utility Funds	-	-	1,090,000	375,000
TOTAL REVENUES	10,564,872	10,343,550	21,794,000	6,059,000
EXPENSES				
Improvements Other Than Buildings	10,210,098	11,503,669	21,794,000	6,059,000
Transfer to Special Revenue	9,606	-	-	-
Transfer to Capital Projects	-	50,000	-	-
TOTAL EXPENSES	10,219,704	11,553,669	21,794,000	6,059,000
FUND BALANCE - DECEMBER 31	1,230,737	20,618	20,618	20,618

Street Improvement Program

440

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

	2018 Actual	2019 Actual	2020 Budget	2021 Proposed
FUND BALANCE - JANUARY 1	1,198,149	1,686,085	1,950,743	1,780,439
REVENUES				
Investment Earnings	(4,568)	18,839	-	-
Transfer from Special Revenue	1,285,913	384,526	8,265,500	7,595,000
Assessment Collections	511,639	699,836	254,696	207,762
Other Reimbursements	-	-	-	-
TOTAL REVENUES	1,792,984	1,103,202	8,520,196	7,802,762
EXPENSES				
Improvements Other than Buildings	1,305,048	838,544	8,265,500	9,458,201
Transfer to PI Fund	-	-	-	-
Transfer to Debt Service	-	-	425,000	125,000
TOTAL EXPENSES	1,305,048	838,544	8,690,500	9,583,201
FUND BALANCE - DECEMBER 31	1,686,085	1,950,743	1,780,439	(0)

Capital Improvement 450

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

	2018 Actual	2019 Actual	2020 Budget	2021 Proposed
FUND BALANCE - JANUARY 1	2,256,665	451,117	110,918	618,118
REVENUES				
Federal Grant	-	134,119	-	-
State of Minnesota	1,940,094	215,566	-	-
Municipal State Aid	-	-	-	-
Earnings on Investments	60,613	13,221	-	-
Other Sources	-	137,573	-	-
Transfer from General Fund	105,000	700,000	-	-
Transfer from Special Revenue	650,000	818,903	550,000	550,000
Bond Proceeds	5,760,000	1,190,000	1,800,000	1,800,000
Premium on bonds	308,111	246,507	-	-
TOTAL REVENUES	8,823,819	3,455,888	2,350,000	2,350,000
EXPENSES				
Transfer to Debt Service	7,011	3,750	-	-
Transfer to Special Revenue	-	-	-	-
Transfer to Capital Projects	64,000	15,000	-	-
Bond Issuance Costs	129,576	40,740	42,800	40,700
Capital Improvements	10,428,779	3,736,598	1,800,000	1,800,000
TOTAL EXPENSES	10,629,366	3,796,088	1,842,800	1,840,700
FUND BALANCE - DECEMBER 31	451,117	110,918	618,118	1,127,418

Tourism & Recreational Projects

452

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

	2018	2019	2020	2021
	Actual	Actual	Budget	Proposed
FUND BALANCE - JANUARY 1	9,802,879	8,479,498	7,290,957	5,410,957
REVENUES				
Federal Grants	473,923	55,209	480,000	178,700
State of Minnesota	451,457	323,273	460,000	229,900
Earnings on Investments	167,266	265,213	-	-
Other Sources	469,198	225,000	470,000	213,000
Transfer from General Fund	-	-	-	-
Transfer from Special Revenue	783,000	191,596	-	-
TOTAL REVENUES	2,344,844	1,060,292	1,410,000	621,600
EXPENSES				
Capital Improvements	3,286,744	1,992,261	3,290,000	2,560,400
Transfer to Capital Projects	100,000	99,903	-	-
Other Uses	281,482	156,668	-	138,200
TOTAL EXPENSES	3,668,226	2,248,833	3,290,000	2,698,600
FUND BALANCE - DECEMBER 31	8,479,498	7,290,957	5,410,957	3,333,957

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	2018	2019	2020	2021
	Actual	Actual	Budget	Proposed
REVENUES				
	2 742 200	4.007.000	4.007.530	2 454 550
Operating Revenue	3,742,298	4,097,686	4,097,520	3,451,550
Non-Operating	407,625	460,921	385,000	385,000
	4,149,923	4,558,607	4,482,520	3,836,550
EXPENSES				
Personal Services	517,341	779,910	716,700	650,300
Supplies	47,973	26,947	42,700	33,030
Other Services and Charges	1,308,751	1,491,912	1,266,303	1,128,365
Utilities	154,894	126,331	172,154	162,848
Depreciation and Amortization	560,433	567,527	475,900	475,900
Improvements - Non-Capital	179,857	217,464	266,300	129,300
Debt Service - Interest	210,933	194,759	190,900	190,900
Transfers Out	1,386,300	1,386,300	1,356,300	1,356,300
	4,366,482	4,791,150	4,487,257	4,126,943
ESTIMATED OPERATING				
INCOME (LOSS)	(216,559)	(232,543)	(4,737)	(290,393)
BUDGETED FTE'S	2018	2019	2020	2021
1100 Parking Manager	1.00	-	-	-
1095 Parking Services Manager	-	-	-	1.00
327 Police Investigator	-	1.00	1.00	1.00
131 Parking Operations Specialist	1.00	1.00	1.00	-
121 Clerical Support Technician	1.00	1.00	1.00	-
22 Parking Services Agent	-	-	-	6.00
18 Parking Monitors	6.00	6.00	6.00	-
Division Total	9.00	9.00	9.00	8.00

Parking Fund Estimated Budgetary Cash Balance

OPERATING FUND	2020 Projected	2021 Proposed
ESTIMATED UNRESTRICTED CASH AND DEBT SERVICE CASH	3,431,244	2,880,113
Estimated Operating Income (Loss)	(197,031)	(290,393)
Other Sources		
Depreciation	475,900	475,900
Total Other Sources	475,900	475,900
Other Uses Bond Principal Payments	830,000	845,000
Total Other Uses	830,000	845,000
ESTIMATED BUDGETARY YEAR END CASH BALANCE	2,880,113	2,220,620

Parking Fund 505

Reven	ue Detail	2018 Actual	2019 Actual	2020 Budget	2021 Proposed
OPERA	TING REVENUES				
4371	Parking Meter Revenues	731,059	768,920	724,500	428,420
4373	Transient Parking	888,905	928,433	1,015,900	722,739
4374	Contract Parking	1,214,483	1,240,402	1,315,760	1,376,941
4375	Charging Station Revenue	1,156	662	-	-
4170	Miscellaneous Permits	37,497	83,502	48,010	51,100
4472	Administrative Parking Fines	744,674	947,380	977,900	856,900
4315	Cost Allocation	15,000	15,450	15,450	15,450
4622	Rent of Buildings	107,866	110,534	-	-
4654	Other Reimbursements	1,035	2,319	-	-
4680	Damage or Losses Recovered	623	84	-	-
TOTAL	OPERATING REVENUE	3,742,298	4,097,686	4,097,520	3,451,550
NON-C	PERATING REVENUES				
4601	Earnings on Investments	1,411	37,220	-	-
4857	Transfer in from DEDA	406,214	423,701	385,000	385,000
TOTAL	NON-OPERATING REVENUES	407,625	460,921	385,000	385,000
TOTAL	REVENUE	4,149,923	4,558,607	4,482,520	3,836,550

Parking Administration

505-015-1479

Expense Detail		2018	2019	2020	2021
		Actual	Actual	Budget	Proposed
DEDCOMAL CEDVICES					
PERSONAL SERVICES					
5100 Permanent Emplo		62,952	79,973	86,100	83,700
5101 Permanent Emplo	oyees - Overtime	229	-	-	-
TOTAL		63,181	79,973	86,100	83,700
EMPLOYEE BENEFITS					
5121 P.E.R.A.		4,430	5,487	6,200	6,000
5121 P.E.R.A., GASB 68		(68,972)	65,151	-	-
5122 F.I.C.A. Social Sec	urity	3,925	4,957	5,300	5,200
5123 F.I.C.A. Medicare		918	1,159	1,200	1,200
5125 Dental Insurance		372	372	400	400
5126 Life Insurance		162	204	200	200
5127 Health Care Savin	gs Plan	1,175	15,345	1,600	1,800
5130 Cafeteria Plan Ber	nefits	6,480	-	-	-
TOTAL		(51,510)	92,675	14,900	14,800
OPERATING EXPENSES					
5219 Other Miscellane	ous Supplies	621	1,106	1,100	1,500
5321 Phone Service		-	-	100	100
5331 Travel/Training		2,746	3,116	4,000	4,500
5335 Mileage Reimburs	sement	365	-	500	250
5441 Other Services an	d Charges	2,131	1,578	2,000	2,000
TOTAL		5,863	5,800	7,700	8,350
1479 TOTAL - ADMINIS	TRATION	17,534	178,448	108,700	106,850

Technology Center Ramp

505-015-1480-2510

Expense Detail	2018	2019	2020	2021
	Actual	Actual	Budget	Proposed
OPERATING EXPENSES				
5307 Admin/Management Fees	9,269	9,238	10,643	14,844
5310 Contract Services	183,414	208,437	169,281	160,100
5319 Other Professional Service	-	310	-	-
5381 Electricity	39,957	28,709	44,220	43,080
5382 Water, Gas & Sewer	3,179	2,522	3,400	2,900
5384 Refuse Disposal	1,378	1,386	1,708	1,692
5386 Steam	18,644	19,639	19,990	19,221
5404 Equipment Maintenance/Repair	446	-	1,544	1,610
5405 Parking Lot Maintenance	17,959	2,160	34,000	42,000
5420 Depreciation	188,958	188,958	171,700	171,700
5493 Cost Allocation	27,280	27,720	27,720	27,720
5611 Bond Interest	-	-	700	700
TOTAL	490,484	489,079	484,906	485,567
2510 TOTAL - TECHNOLOGY CENTER RAMP	490,484	489,079	484,906	485,567

HART District Ramp

505-015-1480-2511

Expen	se Detail	2018	2019	2020	2021
		Actual	Actual	Budget	Proposed
OPFRA	TING EXPENSES				
5307	Admin/Management Fees	4,938	4,922	12,814	8,112
5310	Contract Services	292,832	278,422	238,420	260,083
5319	Other Professional Services	-	310	-	-
5381	Electricity	15,797	13,413	16,500	16,800
5382	Water, Gas & Sewer	6,880	6,824	7,100	7,200
5404	Equipment Maintenance/Repair	569	1,900	2,550	2,420
5405	Parking Lot Maintenance	143,941	23,051	20,000	15,000
5420	Depreciation	58,674	58,674	39,800	39,800
5493	Cost Allocation	27,280	27,720	27,720	27,720
5611	Bond Interest	-	-	100	100
	TOTAL	550,911	415,236	365,004	377,235
2511	TOTAL - HART DISTRICT RAMP	550,911	415,236	365,004	377,235

Medical District Ramp

505-015-1480-2512

Expense Detail	2018	2019	2020	2021
	Actual	Actual	Budget	Proposed
OPERATING EXPENSES				
5219 Other Miscellaneous Supplies	-	19	-	-
5307 Admin/Management Fees	9,331	9,300	12,814	14,040
5310 Contract Services	186,867	209,919	165,221	158,439
5319 Other Professional Services	-	310	-	-
5381 Electricity	45,377	33,414	48,320	47,024
5382 Water, Gas & Sewer	20,705	19,854	24,500	22,804
5404 Equipment Maintenance/Repair	3,875	763	4,000	4,521
5405 Parking Lot Maintenance	4,486	58,722	23,300	23,300
5420 Depreciation	249,748	249,749	227,000	227,000
5481 Property Taxes	3,142	3,308	3,500	3,500
5493 Cost Allocation	27,280	27,720	27,720	27,720
5611 Bond Interst	210,933	194,759	190,100	190,100
5620 Fiscal Agents Fees	475	475	-	-
TOTAL	762,219	808,312	726,475	718,448
2512 TOTAL - MEDICAL DISTRICT RAMP	762,219	808,312	726,475	718,448

Municipal Lots 505-015-1480-2513

Expense Detail	2018	2019	2020	2021
	Actual	Actual	Budget	Proposed
OPERATING EXPENSES				
5307 Admin/Management Fees	11,449	11,412	6,000	14,632
5310 Contract Services	257,155	309,370	217,808	252,122
5319 Other Professional Services	-	12,310	-	-
5381 Electricity	4,355	1,956	8,124	3,819
5405 Parking Lot Maintenance	13,471	133,531	189,000	49,000
5441 Other Services & Charges	10,175	-	-	-
5420 Depreciation	37,413	41,730	32,200	32,200
5493 Cost Allocation	27,280	27,720	27,720	27,720
TOTAL	361,298	538,029	480,852	379,493
2513 TOTAL - MUNICIPAL LOTS	361,298	538,029	480,852	379,493

On Street Parking & Enforcement

505-015-1481

Expens	se Detail	2018 Actual	2019 Actual	2020 Budget	2021 Proposed
PERSO	NAL SERVICES				
5100	Permanent Employees - Regular	340,233	391,888	402,400	358,000
	Permanent Employees - Overtime	3,396	2,673	-	-
5103	Other Wages	4,449	11,811	-	-
5111	Long-Term Disability Wages	-	1,112	-	-
	TOTAL	348,078	407,484	402,400	358,000
EMPLO	YEE BENEFITS				
5121	P.E.R.A.	30,217	36,584	37,600	34,500
5122	F.I.C.A. Social Security	16,467	19,138	19,700	16,900
5123	F.I.C.A. Medicare	4,973	5,739	5,800	5,200
5125	Dental Insurance	2,728	3,007	3,000	2,800
5126	Life Insurance	1,188	1,649	1,400	1,300
5127	Health Care Savings Plan	11,695	7,890	8,500	7,600
5130	Cafeteria Plan Benefits	90,114	125,551	137,300	125,500
5133	Health or Fitness Program	210	220	-	-
•	TOTAL	157,592	199,778	213,300	193,800
OPERA ⁻	TING EXPENSES				
5200	Office Supplies	325	145	1,000	850
	Motor Fuels	2,777	1,129	3,000	3,200
5218	Uniforms	5,895	1,951	3,000	2,800
	Other Miscellaneous Supplies	8,028	1,564	9,800	5,880
	Small Equipment	30,327	21,052	24,800	18,800
	Collection Services	10,703	9,965	15,800	15,800
	Admin/Management Fees	, -	, 7,200	-	7,200
	Contract Services	90,011	252,833	240,200	42,480
	Printing & Copying Services	1,450	-	400	400
	Copier, Printer Lease & Supplies	-,	-	200	200
	Fleet Service Charges	12,009	5,809	6,800	6,800
	Software Lic & Mtc Agreements	990	918	1,400	1,920
	Depreciation	25,640	28,416	5,200	5,200
	Credit Card Commissions	3,446	5,075	7,000	7,000
	Other Services and Charges	73,185	4,707	3,000	5,000
	Cost Allocation	73,183 27,280	27,720	27,720	27,720
J 4 33	COSt Allocation	27,200	21,120	21,120	21,120

On Street Parking & Enforcement

505-015-1481

Expense Detail	2018	2019	2020	2021
	Actual	Actual	Budget	Proposed
5700 Transfer to General Fund	1,386,300	1,386,300	1,356,300	1,356,300
TOTAL	1,678,366	1,754,784	1,705,620	1,507,550
NON-OPERATING EXPENSES				
5580 Capital Equipment	133,518	90,668	780,000	-
TOTAL	133,518	90,668	780,000	-
1481 TOTAL - ON STREET PARKING &				
ENFORCEMENT	2,317,554	2,452,714	3,101,320	2,059,350

Priley Drive Parking Facility

506

The Priley Drive Parking Facility 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	2018	2019	2020	2021
	Actual	Actual	Budget	Proposed
REVENUES				
Operating Revenue	457,088	452,308	450,400	298,200
Non-Operating	541,830	555,200	550,700	550,700
	998,918	1,007,508	1,001,100	848,900
EXPENSES				
Contract Services	135,447	138,664	134,500	142,588
Other Services and Charges	-	3,310	2,000	2,000
Electricity	27,594	23,042	34,200	34,200
Parking Lot Maintenance	6,671	8,518	12,000	8,900
Bldg Structure Repair & Mtc./Elevator				
Repairs & Mtc.	227	-	-	-
Equipment/Machinery Repair &				
Maintenance	-	-	5,000	5,000
Cost Allocation	37,500	32,650	23,110	23,110
Tax Abatement	26,409	29,146	27,000	27,000
Depreciation - funded	50,000	50,000	50,000	50,000
Depreciation - unfunded	470,571	470,571	470,572	470,572
Debt Service - Interest	502,793	495,599	486,938	476,322
	1,257,212	1,251,500	1,245,320	1,239,692
ESTIMATED OPERATING				
INCOME (LOSS)	(258,294)	(243,992)	(244,220)	(390,792)

Priley Drive Parking Facility

OPERATING FUND		2020 Projected	2021 Proposed
ESTIMATED UNRESTRICTED and CAPITAL	ACCOUNT CASH	481,638	467,981
Estimated Operating Income (Loss)		(244,000)	(390,792)
Other Sources	Unfunded Depreciation	470,572	470,572
Total Other Sources		470,572	470,572
Other Uses	Bond Principal Payments	240,229	305,172
Total Other Uses		240,229	305,172
ESTIMATED BUDGETARY YEAR END CAS	H BALANCE	467,981	242,589

Priley Drive Parking Facility

506

Revenue	Detail	2018	2019	2020	2021
		Actual	Actual	Budget	Proposed
OPERATIN	NG REVENUES				
4373	Transient Parking	80,682	65,949	62,200	36,000
4374	Contract Parking	376,406	386,359	388,200	262,200
TOTAL OF	PERATING REVENUE	457,088	452,308	450,400	298,200
NON-OPE	RATING REVENUES				
4601	Earnings on Investments Interfund Transfers in from	(1,597)	4,489	-	-
4730-30	Debt Service	543,427	550,711	550,700	550,700
TOTAL NO	DN-OPERATING REVENUES	541,830	555,200	550,700	550,700
TOTAL RE	VENUE	998,918	1,007,508	1,001,100	848,900

Priley Drive Parking Facility

506

Expense Detail		2018	2019	2020	2021
		Actual	Actual	Budget	Proposed
OPERATIN	NG EXPENSES				
5307	Admin/Management Fees	14,400	14,400	14,400	14,536
5310	Contract Services	121,047	124,264	120,100	128,052
5381	Electricity	27,594	23,042	34,200	34,200
	Bldg Structure Repair &				
5401-01	Mtc./Elevator Repairs & Mtc.	227	-	-	-
5404	Equipment Maintenance/Repair	-	-	5,000	5,000
5405	Parking Lot Maintenance	6,671	8,518	12,000	8,900
5420	Depreciation - funded	50,000	50,000	50,000	50,000
5420	Depreciation - unfunded	470,571	470,571	470,572	470,572
5441	Other Services and Charges	-	3,310	2,000	2,000
5479	Tax Abatement	26,409	29,146	27,000	27,000
5493	Cost Allocation	37,500	32,650	23,110	23,110
5611	Bond Interest	502,793	495,599	486,718	476,322
	TOTAL	1,257,212	1,251,500	1,245,100	1,239,692
	TOTAL -Priley Drive Parking				
2510	Facility	1,257,212	1,251,500	1,245,100	1,239,692

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 four municipally owned utilities budgeted as the Water Fund, Gas Fund, Sewer Fund and Stormwater Fund. The Public Works budget is presented in the General Fund.

Mission and Core Services

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

	2018	2019	2020	2021
Budgeted FTE's	192.55	192.55	191.55	191.55
	2018	2019	2020	2021
Expenses	Actual	Actual	Budget	Proposed
Salaries and Benefits	19,127,897	17,540,814	21,950,600	22,063,400
Supplies	23,163,604	23,255,966	25,900,500	27,759,400
Other Services & Charges	17,399,690	17,418,354	18,018,400	18,266,377
Utilities	1,527,690	1,225,037	1,532,400	1,502,100
Depreciation/Amortization	5,719,390	5,742,094	6,164,600	6,313,800
Grants & Awards	430,752	526,697	640,000	600,000
Improvements -Non-Capital	523,870	168,783	357,600	342,500
Debt Service - Interest	403,945	417,752	374,900	311,400
Debt Service - Other	(25,316)	(11,135)	(22,700)	(27,700)
Capital Lease Interest	163,624	138,066	122,600	95,500
Total Operating	68,435,146	66,422,428	75,038,900	77,226,777
Non-Operating	8,828,439	8,996,468	17,920,600	12,484,400
Total Appropriation Budget	77,263,585	75,418,896	92,959,500	89,711,177

Utilities - Personnel Summary

,	2018	2019	2020	2021
	Budget	Budget	Budget	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
1110 Senior Engineer	3.00	3.00	3.00	3.00
1095 Gas Operations Supervisor	2.00	2.00	2.00	2.00
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
1055-1085 Utility Customer Service Supervisor	1.00	1.00	1.00	1.00
133 Budget & Operations Analyst	0.50	0.50	0.50	0.00
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	1.00	0.00	0.00
129 Utilities Information Specialist	16.00	16.00	15.00	15.00
126 Information Technician	2.60	2.60	2.60	2.60
122 Janitor II	1.00	1.00	1.00	0.00
121 Janitor I	0.00	0.00	1.00	2.00
36 Project Engineer	1.00	2.00	2.00	2.00
34 Senior Engineering Specialist	0.80	1.60	0.80	1.60
33 Customer Service Coordinator	2.00	3.00	2.00	2.00
33 Public Works and Utilities Analyst	0.80	0.80	0.80	1.30
33 Utility Programs Coordinator	4.00	4.00	3.00	3.00
32 Corrosion Technician II	1.00	1.00	1.00	1.00
32 Gas Project Coordinator	0.00	1.00	1.00	1.00
32 Project Coordinator	3.00	1.00	3.00	3.00
32 Utility Operations Leadworker	7.00	7.00	7.00	7.00
32 Water Lab Chemist	1.00	1.00	1.00	1.00
32 Water Plant Maintenance Coordinator	0.00	0.00	0.00	1.00
31 Master Electrician	1.00	2.00	1.00	1.00
31 Pipeline Welder	3.00	3.00	3.00	3.00
31 Senior Engineering Technician	13.55	11.75	14.55	13.75
31 Utility Resources Specialist	4.00	4.00	4.00	4.00
31 Water Conveyance Specialist	1.00	2.00	3.00	3.00
31 Water Plant Operator A	5.00	4.00	5.00	6.00
30 Instrument Specialist	1.00	1.00	1.00	1.00
30 Utility Services Specialist Journeyperson	8.00	10.00	10.00	11.00

Utilities - Personnel Summary

•	2018 Budget	2019 Budget	2020 Budget	2021 Proposed
30 Warehouse Specialist	2.00	3.00	3.00	3.00
29 Industrial Painter	2.00	2.00	2.00	2.00
29 Measurement Services Specialist	10.00	11.00	11.00	11.00
29 Regulator Mechanic	2.00	2.00	3.00	3.00
29 Water Conveyance Technician	3.00	2.00	1.00	1.00
28 Collection System Maintenance Worker	2.00	2.00	2.00	2.00
28 Engineering Technician	3.00	3.00	1.00	1.00
28 Senior GIS Technician	0.00	0.00	1.00	1.00
28 Utility Operator	29.00	26.00	25.00	26.00
28 Utility Operator Apprentice	7.00	9.00	7.00	6.00
28 Utility Services Specialist Apprentice	12.00	10.00	10.00	9.00
28 Water Plant Operator B	1.00	1.00	2.00	1.00
27 Storekeeper	0.00	1.00	1.00	1.00
27 Water Lab Technician	1.00	1.00	1.00	1.00
26 Utility Services Dispatcher	5.00	5.00	6.00	6.00
24 Assistant Storekeeper	1.00	0.00	0.00	0.00
24 Water Plant Operator C	0.00	1.00	0.00	0.00
24 Water Plant Operator D	1.00	0.00	0.00	0.00
23 Utility Maintenance Worker	10.00	10.00	12.00	11.00
22 Maintenance Worker	1.00	1.00	0.00	0.00
16 Utility Services Helper	2.00	1.00	0.00	0.00
9 Executive Assistant	0.90	0.90	0.90	0.90
DEPARTMENT TOTAL	192.55	192.55	191.55	191.55

Water Fund 510

The Water Fund is a self-supporting enterprise fund which accounts for the collection, treatment, and distribution of water to the citizens of Duluth. The major funding source is water sales, representing 98% of total revenues for 2021. The most significant category of expense is personal services at 50% 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	2018	2019	2020	2021
	Actual	Actual	Budget	Proposed
REVENUE				
Operating	14,925,155	15,142,719	16,004,500	15,062,500
Non-Operating	176,857	240,316	174,200	174,200
	15,102,012	15,383,035	16,178,700	15,236,700
EXPENSES				
Personal Services	5,538,249	5,175,306	6,522,600	6,503,300
Supplies	949,511	1,431,846	1,453,900	1,424,100
Other Services & Charges	1,334,401	1,266,069	1,358,800	1,433,900
Utilities	1,321,654	1,041,191	1,333,700	1,284,400
Depreciation/Amortization	1,818,409	1,752,474	1,885,100	1,938,200
Improvements -Non-Capital	253,700	64,101	6,400	-
Debt Service - Interest	119,291	201,994	192,000	175,800
Debt Service - Other	(4,981)	(6,951)	(7,000)	(6,900)
Capital Lease Interest	58,905	49,704	44,100	34,400
Transfers	151,482	138,262	226,000	226,000
	11,540,621	11,113,996	13,015,600	13,013,200
ESTIMATED OPERATING				
INCOME (LOSS)	3,561,391	4,269,039	3,163,100	2,223,500
Other Sources of Cash	1,565,082	1,607,552	1,878,100	1,931,300
Other Uses of Cash	(3,138,429)	(4,218,767)	(6,023,000)	(3,992,450)
Increase (Decrease) in Cash	1,988,044	1,657,824	(981,800)	162,350

Water Fund Estimated Unrestricted Cash Balance

OPERATING FUND	2020 Budget	2020 Projected	2021 Proposed
ESTIMATED OPERATING INCOME (LOSS)	3,163,100	2,276,352	2,223,500
Other Sources of Cash			
Depreciation and Amortization	1,885,100	1,817,000	1,938,200
Interest from Bond Discount	(7,000)	(7,000)	(6,900)
Due from Other Funds	-	8,689	-
Special Assessment Principal	-	98,188	-
Total Other Sources of Cash	1,878,100	1,916,877	1,931,300
Other Uses of Cash			
Due to Other Funds	-	43,259	-
Capital Improvements from Current Revenues	4,497,200	3,853,665	2,483,200
Capital Equipment Purchases	286,500	333,623	90,550
Bond Principal Payments	984,000	984,000	1,153,700
AMR Lease Principal Payments	255,300	255,300	265,000
Total Other Uses of Cash	6,023,000	5,469,847	3,992,450
INCREASE (DECREASE) IN CASH	(981,800)	(1,276,618)	162,350
ESTIMATED UNRESTRICTED CASH AND DEBT SERVICE CASH-			
BEGINNING	3,819,003	3,645,869	2,369,251
ESTIMATED UNRESTRICTED CASH AND DEBT SERVICE CASH-			
ENDING	2,837,203	2,369,251	2,531,601

Water Fund 510

Revenue Detail	2018	2019	2020	2021
	Actual	Actual	Budget	Proposed
OPERATING REVENUES				
4636 Sale of Scrap	17,849	11,330	10,000	10,000
4680 Damage or Losses Recovered	-	548	-	-
4700 Other Sources	7,238	44	-	-
4800 Meter Repair	44,354	42,226	30,000	30,000
4801 Off/On Charge	27,983	28,157	25,000	25,000
4802 Interest - Customer Accounts	45,126	44,640	47,000	47,000
4805 Reimbursements	18,192	29,349	6,000	6,000
4809 Miscellaneous Operating	13,488	9,099	13,000	10,000
4810 Metered Water Sales	11,249,385	11,452,612	12,300,000	11,300,000
4811 Water for Resale	1,091,011	1,104,258	1,157,500	1,214,500
4831 Fixed Rate Charges	2,402,783	2,414,552	2,411,000	2,415,000
4851 Interest Income	7,746	5,904	5,000	5,000
				_
TOTAL OPERATING REVENUES	14,925,155	15,142,719	16,004,500	15,062,500
NON OPERATING DEVENUES				
NON-OPERATING REVENUES		44 500		
4220 State of Minnesota, Operating	-	11,509	46.000	-
4230 Pera Aid	16,919	16,919	16,900	16,900
4601 Change in Fair Value Investments	(34,007)	47,466	-	-
4806 Connection Fees	13,266	11,591	11,000	11,000
4853 Gain on Sale of Assets	36,379	8,531	2,000	2,000
4730 Transfers from Special Revenue Fund	135,000	135,000	135,000	135,000
4730 Transfers from Enterprise Funds	9,300	9,300	9,300	9,300
TOTAL NON-OPERATING REVENUES	176,857	240,316	174,200	174,200
TOTAL NON-OF LIVATING NEVEROLS	170,037	240,310	174,200	174,200
TOTAL REVENUE	15,102,012	15,383,035	16,178,700	15,236,700

Director's Office 510-500-1900

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

Expense Detail	2018 Actual	2019 Actual	2020 Budget	2021 Proposed
PERSONAL SERVICES				
5100 Permanent Employees - Regular	63,856	65,451	67,200	65,800
5101 Permanent Employees - Overtime	508	264	500	-
TOTAL	64,364	65,715	67,700	65,800
EMPLOYEE BENEFITS				
5121 P.E.R.A.	4,650	4,794	4,900	4,900
5122 F.I.C.A. Social Security	3,765	3,846	4,200	4,100
5123 F.I.C.A. Medicare	930	949	1,000	1,000
5125 Dental Insurance	260	260	300	300
5126 Life Insurance	113	143	100	100
5127 Health Care Savings	1,723	1,969	900	1,000
5130 Cafeteria Plan Benefits	6,075	6,655	7,300	15,400
	-	72	-	-
TOTAL	17,516	18,688	18,700	26,800
OPERATING EXPENSES				
5200 Office Supplies	35	-	100	100
5241 Small Equipment	-	333	100	-
5321 Telephone	120	120	100	100
5331 Training Expense	211	-	200	200
5335 Mileage Reimbursement - Local	213	210	300	200
TOTAL	579	663	800	600
1900 TOTAL - DIRECTOR'S OFFICE	82,459	85,066	87,200	93,200

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	2018	2019	2020	2021
	Actual	Actual	Budget	Proposed
OPERATING EXPENSES				
5420 Depreciation	1,818,409	1,752,474	1,885,100	1,938,200
5535 Improvements (Non-Capital)	253,700	64,101	6,400	-
5540 Equipment (Non-Capital)	776	11,279	-	-
5611 Bond Interest	119,291	201,994	192,000	175,800
5613 Interest from Bond Amortization	(4,981)	(6,951)	(7,000)	(6,900)
5614 Capital Lease Interest	58,905	49,704	44,100	34,400
5620 Fiscal Agents Fee	911	891	400	500
5621 Bond Issuance/Discount Fees	77,945	-	-	-
TOTAL	2,324,956	2,073,492	2,121,000	2,142,000
NON-OPERATING EXPENSES				
5532 Capital Improvements - Bonds	1,446,658	262,841	1,000,000	3,150,000
5533 Capital Improvements				
- Revenue Financing	564,851	2,837,906	4,497,200	2,483,200
5580 Capital Equipment	424,324	149,968	286,500	90,550
TOTAL	2,435,833	3,250,715	5,783,700	5,723,750
1905 TOTAL - CAPITAL	4,760,789	5,324,207	7,904,700	7,865,750

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	2018	2019	2020	2021
	Actual	Actual	Budget	Proposed
DEDCOMAL CERVICES				
PERSONAL SERVICES	22.000	26.600	20.500	25.000
5100 Permanent Employees - Regular	33,000	36,699	38,500	36,900
5101 Permanent Employees - Overtime	990	153	-	-
5111 Long-Term Disability Wages		154	-	
TOTAL	33,990	37,006	38,500	36,900
EMPLOYEE BENEFITS				
5121 P.E.R.A.	2,500	2,502	2,700	2,700
5121 P.E.R.A., GASB 68	(75,876)	277	-	, -
5122 F.I.C.A. Social Security	2,105	2,315	2,400	2,300
5123 F.I.C.A. Medicare	492	541	600	500
5125 Dental Insurance	249	253	300	300
5126 Life Insurance	4,885	3,195	100	100
5127 Health Care Savings	529	523	600	700
5130 Cafeteria Plan Benefits	8,703	4,689	5,300	15,400
5133 Health or Fitness Program	60	82	-	-
5134 Other Post Retirement Benefits	(313,736)	(1,160,034)	-	-
5135 Retiree Health Insurance	569,134	573,457	627,600	617,400
5151 Worker's Compensation	48,700	41,100	45,900	57,900
TOTAL	247,745	(531,100)	685,500	697,300
ODEDATING EVDENGES				
OPERATING EXPENSES		220	100	100
5200 Office Supplies	101	228	100	100
5201 Computer Supplies/Software	101	1 202	-	- 200
5205 Safety & Training	1,644	1,393	800	800
5211 Cleaning & Janitorial Supplies	3,943	3,311	3,500	3,500
5218 Uniforms	308	246	100	100
5241 Small Equipment	463	1,931	2,000	2,400
5301 Auditing Services	1,378	1,331	1,300	1,300
5305 Medical Services/Testing Fees	4,731	1,517	1,700	1,600
5310 Contract Services	7,228	7,081	-	-
5320 Data Services	21,010	21,148	14,400	14,500
5321 Telephone	3,574	3,607	3,600	2,600

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.

Expe	nse Detail	2018 Actual	2019 Actual	2020 Budget	2021 Proposed
F224	Tunining France	F.7.F	1 515	2 800	2 200
5331	Training Expense	575	1,515	2,800	2,300
5333	Freight/Delivery Charges	117	18	-	-
5335	Mileage Reimbursement - Local	306	536	300	500
5356	Copier, Printer Lease & Supplies	5,771	5,033	5,500	5,000
5360	Insurance	32,800	53,100	89,400	99,600
5381	Electricity	14,139	10,570	13,000	14,000
5382	Water, Gas & Sewer	18,530	18,174	17,400	17,400
5384	Refuse Disposal	3,973	4,158	4,100	4,100
5401	Building Repair & Maintenance	41,072	12,503	6,300	6,700
5404	Equipment Repair & Maintenance	539	154	1,000	1,100
5414	Software Lic & Mtc Agreements	46,113	46,985	46,800	49,500
5441	Other Services & Charges	3,711	3,573	4,200	4,000
5450	Laundry	940	904	1,200	1,200
5457	Hydrant Maintenance	30,000	30,000	30,000	30,000
5493	Cost Allocation	331,000	339,000	356,400	356,400
5700	Transfer to General Fund	53,600	55,700	60,000	60,000
	TOTAL	627,566	623,716	665,900	678,700
1915	TOTAL - GENERAL EXPENSE	909,301	129,622	1,389,900	1,412,900

Engineering 510-500-1930

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

Expense Detail	2018	2019	2020	2021
•	Actual	Actual	Budget	Proposed
PERSONAL SERVICES				
5100 Permanent Employees - Regular	376,898	390,363	417,500	406,000
5101 Permanent Employees - Overtime	38,121	44,839	50,000	42,200
5103 Temporary Wages	309	306	2,700	6,100
5118 Meal Allowance	776	1,289	1,200	1,200
TOTAL	416,104	436,797	471,400	455,500
EMPLOYEE BENEFITS				
5121 P.E.R.A.	30,523	31,981	34,600	33,200
5122 F.I.C.A. Social Security	24,860	26,088	29,200	28,200
5123 F.I.C.A. Medicare	5,814	6,101	6,800	6,600
5125 Dental Insurance	2,050	1,995	2,100	2,200
5126 Life Insurance	893	1,091	1,000	1,000
5127 Health Care Savings	6,348	9,331	7,000	11,000
5130 Cafeteria Plan Benefits	87,687	92,557	111,900	111,000
5133 Health or Fitness Program	114	241	-	
TOTAL	158,289	169,385	192,600	193,200
OPERATING EXPENSES				
5200 Office Supplies	825	369	500	400
5201 Computer Supplies	3	11	200	100
5203 Paper, Stationery and Forms	94	87	200	100
5205 Safety and Training Materials	97	136	300	200
5212 Motor Fuel	3,154	3,754	3,400	3,800
5218 Uniforms	435	1,204	400	1,000
5219 Other Miscellaneous Supplies	161	556	-	-
5240 Small Tools	513	92	500	400
5241 Small Equipment	1,104	1,830	3,800	3,800
5242 Survey Equipment and Supplies	2,911	884	3,900	5,200
5303 Engineering Services	3,235	-	-	-
5310 Contract Services	-	51	-	-
5320 Data Services	1,651	1,917	1,700	1,700
5321 Telephone	1,525	1,559	1,500	1,500
5322 Postage	22	47	100	100

Engineering 510-500-1930

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

Expen	se Detail	2018	2019	2020	2021
		Actual	Actual	Budget	Proposed
					_
5331	Training Expenses	1,258	2,399	3,200	2,000
5335	Mileage Reimbursement	-	118	100	100
5355	Printing and Copying	547	851	800	800
5356	Copier, Printer Lease & Supplies	165	211	600	2,500
5404	Equipment Maintenance Repair	814	1,015	1,600	1,600
5409	Fleet Services	3,716	4,697	8,600	5,500
5414	Software Lic & Mtc Agreements	10,599	11,739	15,400	13,700
5433	Dues and Subscriptions	179	173	1,000	1,000
5435	Books and Pamphlets	8	202	-	100
5438	Licenses	204	-	100	-
5441	Other Services and Charges	2,123	1,651	1,500	3,400
5486	One Call System	2,809	3,289	3,600	3,600
	TOTAL	38,152	38,842	53,000	52,600
1930	TOTAL - ENGINEERING	612,545	645,024	717,000	701,300

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	2018	2019	2020	2021
·	Actual	Actual	Budget	Proposed
PERSONAL SERVICES				
5100 Permanent Employees - Regular	697,529	848,059	866,600	870,400
5101 Permanent Employees - Overtime	11,245	15,096	22,800	16,400
5111 Long-Term Disability Wages	203	-	-	-
5118 Meal Allowance	48	132	100	100
TOTAL	709,025	863,287	889,500	886,900
EMPLOYEE BENEFITS				
5121 P.E.R.A.	51,758	62,734	65,300	65,300
5122 F.I.C.A. Social Security	42,284	51,743	55,200	55,000
5123 F.I.C.A. Medicare	9,890	12,102	12,900	12,900
5125 Dental Insurance	4,147	4,877	4,900	5,300
5126 Life Insurance	1,807	2,686	2,400	2,400
5127 Health Care Savings	15,253	22,079	21,700	26,900
5130 Cafeteria Plan Benefits	178,730	223,178	244,500	253,000
5133 Health or Fitness Program	153	191	-	_
TOTAL	304,022	379,590	406,900	420,800
OPERATING EXPENSES				
5200 Office Supplies	1,247	1,771	2,300	2,300
5201 Computer Supplies	1,663	751	500	500
5203 Paper/Stationery/Forms	-	78	-	-
5205 Safety & Training Materials	713	296	-	_
5210 Plant/Operating Supplies	123	387	-	_
5212 Motor Fuel	15,347	14,748	16,100	14,800
5215 Shop Materials	42	, -	, -	-
5218 Uniforms	3,855	5,668	2,200	2,200
5219 Other Miscellaneous Supplies	1,691	, -	, -	-
5220 Repair & Maintenance Supplies	11,402	2,696	10,000	7,500
5227 Utility System	88,609	36,120	201,900	190,300
5228 Painting Supplies	505	750	1,000	1,000
5240 Small Tools	4,008	3,347	4,600	5,600
5241 Small Equipment	2,351	7,299	7,200	7,800

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.

Expen	se Detail	2018	2019	2020	2021
		Actual	Actual	Budget	Proposed
5310	Contract Services	38,099	34,061	42,000	42,000
5320	Data Services	-	-	2,600	2,600
5321	Telephone	2,284	2,787	2,500	2,300
5322	Postage	42,991	47,728	47,100	47,100
5331	Training Expenses	2,218	4,494	5,800	10,800
5339	Armored Pickup	1,447	1,856	1,800	1,800
5355	Printing & Copying	1,822	1,208	2,000	2,000
5356	Copier, Printer Lease & Supplies	697	604	500	500
5401	Building Repair & Maintenance	127	-	-	-
5404	Equipment Maintenance & Repair	3,032	914	700	700
5409	Fleet Services	23,712	15,438	20,400	17,400
5414	Software Lic & Mtc Agreements	4,652	4,687	4,900	4,900
5418	Vehicle/Equipment Lease	869	151	-	-
5427	Credit Card Commission	28,215	36,856	22,000	37,000
5432	Uncollectible Accounts	15,016	21,791	15,000	15,000
5441	Other Services & Charges	1,744	4,103	5,100	5,000
	TOTAL	298,481	250,589	418,200	421,100
1940	TOTAL - CUSTOMER SERVICE	1,311,528	1,493,466	1,714,600	1,728,800

Utility Operations 510-500-1945

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

Expense Detail	2018	2019	2020	2021
	Actual	Actual	Budget	Proposed
PERSONAL SERVICES				
5100 Permanent Employees - Regular	1,640,238	1,641,858	1,639,000	1,529,200
5101 Permanent Employees - Overtime	222,512	219,347	206,000	206,000
5103 Other Wages	12,677	9,975	16,900	15,600
5118 Meal Allowance	5,755	5,588	5,200	5,300
TOTAL	1,881,182	1,876,768	1,867,100	1,756,100
1017.2	1,001,102	1,070,700	1,007,100	1,750,100
EMPLOYEE BENEFITS				
5121 P.E.R.A.	136,474	137,004	135,800	128,000
5122 F.I.C.A. Social Security	113,746	112,325	115,400	108,600
5123 F.I.C.A. Medicare	26,603	26,362	27,000	25,400
5125 Dental Insurance	9,712	9,657	9,600	9,500
5126 Life Insurance	4,227	5,272	4,600	4,300
5127 Health Care Savings	35,428	41,464	32,000	30,600
5130 Cafeteria Plan Benefits	390,675	448,853	474,900	467,500
5133 Health or Fitness Program	471	188	-	-
5141 Unemployment Compensation	1,375	5,771	-	-
TOTAL	718,711	786,896	799,300	773,900
OPERATING EXPENSES	4.074	022	4 200	4 200
5200 Office Supplies	1,074	922	1,300	1,300
5201 Computer Supplies/Software	435	489	300	400
5205 Safety & Training Materials	6,739	5,200	9,200	9,200
5210 Plant/Operating Supplies	21,168	18,931	22,100	21,800
5212 Motor Fuel	75,159	66,670	80,500	67,000
5215 Shop Materials	5,567	4,924	4,500	4,500
5218 Uniforms	12,108	11,532	12,000	12,000
5219 Other Miscellaneous Supplies	10,722	8,607	2,000	2,000
5220 Repair & Maintenance Supplies	12,914	8,541	11,800	11,800
5222 Paving Materials	23,427	44,349	28,000	30,000
5224 Gravel & Other Maintenance Mtls	101,735	122,161	90,000	104,000
5227 Utility Maintenance Supply	(26,103)	563,081	341,500	341,500
5228 Painting Supplies	49	-	500	500

Utility Operations 510-500-1945

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

Expe	nse Detail	2018	2019	2020	2021
		Actual	Actual	Budget	Proposed
5240	Small Tools	15,865	17,883	19,000	19,000
5241	Small Equipment	5,754	16,885	8,600	10,100
5310	Contract Services	46,509	16,579	12,000	16,000
5320	Data Services	-	-	3,900	3,900
5321	Telephone	2,502	2,325	3,000	2,100
5331	Training Expenses	16,171	9,333	12,100	12,100
5333	Freight/Delivery Charges	2,136	3,925	5,000	4,500
5335	Mileage Reimbursement	3,270	2,948	3,400	3,000
5355	Printing and Copying	-	-	300	300
5356	Copier, Printer Lease & Supplies	232	307	500	400
5381	Electricity	5,288	4,756	5,300	5,000
5382	Water/Sewer/Gas	6,041	4,002	6,000	6,000
5384	Refuse Disposal	22,608	23,291	17,000	20,000
5404	Equipment Maintenance/Repair	10,762	7,924	9,000	9,000
5409	Fleet Service Charges	172,598	192,195	160,100	156,200
5414	Software Lic & Mtc Agreements	789	13	-	300
5415	Vehicle/Equipment Rental	14,877	5,742	22,000	18,000
5419	Other Rentals	1,154	-	-	-
5438	License	825	184	800	800
5441	Other Services & Charges	5,843	3,410	5,000	5,000
5450	Laundry	6,221	7,379	8,300	8,300
5700	Transfer to General Fund	97,882	82,562	166,000	166,000
	TOTAL	682,321	1,257,050	1,071,000	1,072,000
1945	TOTAL - UTILITY OPERATIONS	3,282,214	3,920,714	3,737,400	3,602,000

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	2018	2019	2020	2021
	Actual	Actual	Budget	Proposed
PERSONAL SERVICES				
5100 Permanent Employees - Regular	666,625	720,135	712,900	782,500
5101 Permanent Employees - Overtime	23,161	26,340	24,700	26,600
5118 Meal Allowance	84	30	-	
TOTAL	689,870	746,505	737,600	809,100
EMPLOYEE BENEFITS				
5121 P.E.R.A.	51,174	55,286	54,500	59,900
5122 F.I.C.A. Social Security	40,841	43,803	45,700	50,200
5123 F.I.C.A. Medicare	9,552	10,244	10,700	11,700
5125 Dental Insurance	3,776	3,931	3,900	4,500
5126 Life Insurance	1,645	2,156	1,900	2,100
5127 Health Care Savings	11,199	10,619	16,600	12,000
5130 Cafeteria Plan Benefits	179,226	199,370	214,500	240,600
5133 Health or Fitness Program	18	360	-	
TOTAL	297,431	325,769	347,800	381,000
OPERATING EXPENSES				
5200 Office Supplies	551	401	1,000	800
5201 Computer Supplies/Software	2,526	207	6,200	6,200
5205 Safety & Training Materials	-	-	2,500	2,000
5210 Plant/Operating Supplies	9,276	9,627	9,000	9,500
5211 Cleaning/Janitorial Supplies	1,155	439	2,100	1,500
5212 Motor Fuel	5,219	4,752	5,600	4,800
5216 Treatment Chemicals	392,911	339,784	402,700	386,000
5218 Uniforms	2,836	2,805	5,000	4,000
5219 Other Miscellaneous Supplies	30,469	17,489	24,600	24,600
5220 Repair & Maintenance Supplies	86,050	55,881	85,800	85,800
5228 Painting Supplies	-	1,376	-	-
5240 Small Tools	2,605	1,178	2,500	2,000
5241 Small Equipment	1,953	17,456	9,900	7,800

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.

Expe	nse Detail	2018 Actual	2019 Actual	2020 Budget	2021 Proposed
		710000	7100001	200,500	Поросси
5310	Contract Services	35,162	45,236	25,000	25,000
5319	Other Professional Services	9,275	261	5,000	5,000
5320	Data Services	-	-	200	200
5321	Telephone	416	600	600	1,000
5322	Postage	383	805	800	800
5331	Training Expenses	2,502	2,907	4,600	4,600
5335	Local Mileage Reimbursement	5,523	2,304	-	-
5355	Printing and Copying	-	221	5,000	5,000
5356	Copier, Printer Lease & Supplies	130	-	500	500
5381	Electricity	1,212,643	925,374	1,225,000	1,165,000
5382	Water & Sewer	65,013	78,315	67,000	77,000
5401	Building Repair & Maintenance	30,095	16,463	26,500	26,500
5404	Equipment Maintenance/Repair	48,850	55,964	162,900	172,900
5409	Fleet Services	16,132	13,665	16,500	12,800
5414	Software Lic & Mtc Agreements	400	-	-	-
5433	Dues and Subscriptions	-	6,281	6,200	6,300
5438	Licenses	6,101	61	300	300
5441	Other Services & Charges	61,167	94,076	59,800	104,800
5450	Laundry	154	154	300	200
5483	Water Testing Fees	820	256	-	-
	TOTAL	2,030,317	1,694,338	2,163,100	2,142,900
1955	TOTAL-WATER TRMT & PUMPING	3,017,618	2,766,612	3,248,500	3,333,000

Gas Fund 520

The Gas Fund is a self-supporting enterprise fund which accounts for the distribution of an adequate, reliable and safe supply of natural gas. Other services provided are the inspection, maintenance and servicing of customer gas utilization equipment. The major funding source is gas sales, representing 95% of total revenues for 2021. The major category of expense is purchased gas, which represents 57% 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	2018	2019	2020	2021
Expense	Actual	Actual	Budget	Proposed
REVENUE				
Gas Sales	37,427,927	38,133,851	39,721,500	41,823,000
Other Operating Revenues	1,676,479	1,564,969	1,882,300	1,380,500
Non-Operating Revenues	131,388	251,407	138,300	128,400
	39,235,794	39,950,227	41,742,100	43,331,900
EXPENSES				
Personal Services	8,008,786	7,059,322	9,074,500	9,086,300
Supplies	998,771	1,206,486	1,165,500	1,275,900
Other Services & Charges	1,790,365	1,876,644	1,811,000	1,842,900
Natural Gas Purchases	20,731,398	20,067,111	22,558,600	24,342,000
Utilities	41,159	33,503	38,800	38,800
Depreciation/Amortization	1,491,898	1,515,602	1,653,000	1,666,700
Improvements -Non-Capital	94,644	9,939	6,400	32,500
Debt Service - Interest	21,870	1,757	-	-
Debt Service - Other	(17,618)	(1,543)	-	-
Capital Lease Interest	53,996	45,562	40,500	31,500
Transfers	2,643,189	2,836,118	2,920,600	2,805,177
	35,858,458	34,650,501	39,268,900	41,121,777
ESTIMATED OPERATING INCOME (LOSS)	3,377,336	5,299,726	2,473,200	2,210,123
Other Sources of Cash	4,631,483	2,817,872	1,803,000	1,716,700
Other Uses of Cash	(6,454,587)	(5,988,490)	(4,375,200)	(3,278,350)
Increase (Decrease) in Cash	1,554,232	2,129,108	(99,000)	648,473

Gas Fund Estimated Unrestricted Cash Balance

OPERATING FUND	2020 Budget	2020 Projected	2021 Proposed
ESTIMATED OPERATING INCOME (LOSS)	2,473,200	1,114,250	2,210,123
Other Souces of Cash			
Depreciation and Amortization	1,653,000	1,550,800	1,666,700
Due from Other Funds	-	13,975	-
Interfund Loan Repayment	-	2,510,937	-
Energy Fund Loan Repayment	150,000	50,000	50,000
Special Assessment Principal	-	6,272	-
Total Other Souces of Cash	1,803,000	4,131,984	1,716,700
Other Uses of Cash			
Due to Other Funds	-	55,024	-
Capital Improvements from Current Revenues	3,846,500	3,266,312	2,818,300
Capital Equipment Purchases	294,700	351,970	217,150
AMR Lease Principal Payment	234,000	234,000	242,900
Total Other Uses of Cash	4,375,200	3,907,306	3,278,350
INCREASE (DECREASE) IN CASH	(99,000)	1,338,928	648,473
ESTIMATED UNRESTRICTED CASH AND DEBT SERVICE CASH -			
BEGINNING	4,377,595	4,015,206	5,354,134
ECTIMATED LINDESTRICTED CASH AND DERT SERVICE CASH			
ESTIMATED UNRESTRICTED CASH AND DEBT SERVICE CASH - ENDING	A 270 E0E	E 2E/L12/L	6 002 607
	4,278,595	5,354,134	6,002,607

Gas Fund 520

Revenue Detail	2018	2019	2020	2021
	Actual	Actual	Budget	Proposed
OPERATING REVENUES				
GAS SALES				
4820 Residential Firm	20,170,000	19,988,765	21,531,000	21,428,000
4822 Comm/Industrial Firm Large	9,445,680	9,665,553	10,083,100	9,600,000
4824 Comm/Industrial Interruptible Large	3,763,715	4,385,370	4,017,700	6,700,000
4831 Fixed Rate Charges	4,048,532	4,094,163	4,089,700	4,095,000
TOTAL	37,427,927	38,133,851	39,721,500	41,823,000
OTHER OPERATING REVENUES				
4636 Sale of Scrap	1,012	-	500	500
4700 Other Sources	11,741	44	526,800	-
4801 Off/On Charge	27,983	28,157	25,000	25,000
4802 Interest Earned on Customer Accts	105,221	109,865	105,000	100,000
4805 Reimbursements	301,484	58,281	50,000	50,000
4809 Miscellaneous Operating Revenue	75,293	98,178	50,000	70,000
4818 Servicing Appliances	519,729	549,099	490,000	490,000
4819 Comfort Policy	436,437	468,784	440,000	450,000
4827 Gas-Interruptible Transport	197,490	252,478	195,000	195,000
4851 Interest Income - Other Sources	89	83	-	_
TOTAL	1,676,479	1,564,969	1,882,300	1,380,500
TOTAL OPERATING REVENUES	39,104,406	39,698,820	41,603,800	43,203,500
NON-OPERATING REVENUES				
4220 Minnesota Grants - Operating	-	19,475	-	-
4230 Pera Aid	23,365	23,365	23,400	23,400
4601 Change in Fair Value Investments	(22,494)	79,380	-	-
4829 Two Tier Rate	87,700	100,479	85,000	90,000
4853 Gain on Sale of Assets	27,917	13,808	15,000	15,000
4730 Transfers In from Enterprise Funds	14,900	14,900	14,900	-
TOTAL NON-OPERATING REVENUES	131,388	251,407	138,300	128,400
TOTAL REVENUE	39,235,794	39,950,227	41,742,100	43,331,900

Director's Office 520-500-1900

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

Expense Detail	2018	2019	2020	2021
	Actual	Actual	Budget	Proposed
PERSONAL SERVICES				
5100 Permanent Employees - Regular	82,639	84,743	87,400	86,300
5101 Permanent Employees - Overtime	625	365	500	-
TOTAL	83,264	85,108	87,900	86,300
101/12	03,201	03,100	07,500	00,000
EMPLOYEE BENEFITS				
5121 P.E.R.A.	6,012	6,221	6,400	6,400
5122 F.I.C.A. Social Security	4,925	5,033	5,400	5,300
5123 F.I.C.A. Medicare	1,201	1,227	1,300	1,300
5125 Dental Insurance	372	372	400	400
5126 Life Insurance	162	204	200	200
5127 Health Care Savings	1,954	2,402	1,300	1,500
5130 Cafeteria Plan Benefits	10,206	11,172	12,300	20,400
5133 Health or Fitness Program	-	72	-	-
TOTAL	24,832	26,703	27,300	35,500
OPERATING EXPENSES				
5200 Office Supplies	32	26	100	100
5241 Small Equipment	-	340	100	-
5321 Telephone	120	120	100	200
5331 Training/Travel	3,432	2,941	600	600
5335 Mileage Reimbursement Local	228	222	300	200
5438 Licenses	98	92	100	100
5441 Other Services & Charges	317	-	-	-
TOTAL	4,227	3,741	1,300	1,200
1900 TOTAL - DIRECTOR'S OFFICE	112,323	115,552	116,500	123,000

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	2018 Actual	2019 Actual	2020 Budget	2021 Proposed
OPERATING EXPENSES				
5420 Depreciation	1,491,898	1,515,602	1,653,000	1,666,700
5441 Other Services & Charges	1,538	-	-	-
5535 Improvements (Non-Capital)	94,644	9,939	6,400	32,500
5540 Equipment (Non-Capital)	4,200	13,778	· -	-
5611 Bond Interest	21,870	1,757	-	-
5613 Interest - Bond Amortization	(17,618)	(1,543)	-	-
5614 Capital Lease Interest	53,996	45,562	40,500	31,500
5620 Fiscal Agents Fee	554	475	500	500
TOTAL	1,651,082	1,585,570	1,700,400	1,731,200
NON-OPERATING EXPENSES				
5533 Capital Improvements				
- Revenue Financing	2,657,376	2,453,566	3,846,500	2,818,300
5580 Capital Equipment	483,448	272,300	294,700	217,150
TOTAL	3,140,824	2,725,866	4,141,200	3,035,450
1905 TOTAL - CAPITAL	4,791,906	4,311,436	5,841,600	4,766,650

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.

Expe	nse Detail	2018	2019	2020	2021
		Actual	Actual	Budget	Proposed
DEDC	ONAL SERVICES				
	Permanent Employees - Regular	52,616	57,452	59,500	58,000
	Permanent Employees - Overtime	1,138	184	59,500	38,000
3101	remailent Employees - Overtime	1,136	154	_	_
	TOTAL	53,754	57,790	59,500	58,000
FMPI	OYEE BENEFITS				
	P.E.R.A.	3,857	3,948	4,200	4,300
	P.E.R.A., GASB 68	100,455	2,570	-	-
	F.I.C.A. Social Security	3,339	3,611	3,700	3,600
	F.I.C.A. Medicare	781	845	900	800
	Dental Insurance	361	364	400	400
	Life Insurance	4,933	3,256	200	200
	Health Care Savings	887	908	1,000	1,100
5130		11,619	7,897	8,800	19,000
5133	Health or Fitness Program	150	206	-	, -
5134	Other Post Retirement Benefits	(472,922)	(1,714,046)	-	-
5135	Retiree Health Insurance	923,114	887,988	993,400	858,000
5151	Worker's Compensation	46,700	55,700	62,000	78,300
	TOTAL	623,274	(746,753)	1,074,600	965,700
OPER	ATING EXPENSES				
5200	Office Supplies	-	322	100	100
5201	Computer Supplies/Software	108	-	-	-
5205	Safety & Training	1,076	964	1,000	1,000
5211	Cleaning & Janitorial Supplies	4,407	3,944	3,500	3,500
5218	Uniforms	310	246	200	200
5241	Small Equipment	4,762	4,582	2,500	1,400
5301	Auditing Services	1,378	1,331	1,300	1,300
5305	Medical Services/Testing Fees	4,731	8,769	10,400	10,200
5310	Contract Services	7,620	7,286	-	-
5319	Other Professional Services	642	-	-	-
5320	Data Services	42,306	46,229	24,400	29,500

Utility General Expense

520-500-1915

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

Expe	nse Detail	2018	2019	2020	2021
		Actual	Actual	Budget	Proposed
5321	Telephone	4,032	4,028	4,000	4,200
5322	Postage	-	-	700	700
5331	Training Expense	7,785	8,208	12,100	11,200
5333	Freight/Delivery Charges	130	-	-	-
5335	Mileage Reimbursement	765	1,911	1,200	1,500
5340	Advertising and Promotion	25,083	23,881	29,500	29,500
5355	Printing & Copying	6,737	7,085	10,000	10,000
5356	Copier, Printer Lease & Supplies	6,099	5,417	5,500	5,000
5360	Insurance	62,400	62,200	62,200	64,400
5381	Electricity	14,882	10,910	13,000	14,000
5382	Water, Gas & Sewer	14,931	14,555	12,800	12,800
5384	Refuse Disposal	2,663	2,690	2,600	2,600
5401	Building Repair & Maintenance	68,708	16,079	4,200	4,600
5404	Equipment/Machinery Repair	891	-	2,300	2,500
5414	Software Lic & Mtc Agreements	72,798	71,231	66,700	70,100
5433	Dues and Subscriptions	3,816	11,242	7,200	7,700
5441	Other Services & Charges	5,040	4,599	4,400	4,200
5443	Board & Meeting Expenses	4,097	898	1,700	1,700
5450	Laundry	1,004	966	1,200	1,200
5452	Pipe Line Safety	6,913	18,152	12,000	12,000
5493	Cost Allocation	442,700	478,100	494,600	494,600
5711	Payment in Lieu of Taxes	2,528,413	2,728,817	2,756,800	2,641,377
5700	Transfer to General Fund	53,600	55,700	60,000	60,000
	TOTAL	3,400,827	3,600,342	3,608,100	3,503,077
1915	TOTAL - GENERAL EXPENSE	4,077,855	2,911,379	4,742,200	4,526,777

Engineering 520-500-1930

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

Actual Actual Budget Proposed PERSONAL SERVICES 5100 Permanent Employees - Regular 734,614 800,680 875,300 895,600 5101 Permanent Employees - Overtime 47,539 49,228 80,000 60,600 5103 Temporary Wages 309 306 2,700 6,100 5118 Meal Allowance 753 869 1,500 1,100 TOTAL 783,215 851,083 959,500 963,400 EMPLOYEE BENEFITS 5121 P.E.R.A. 57,983 62,815 71,100 71,200 5122 F.I.C.A. Social Security 46,933 50,700 59,400 59,700 5123 F.I.C.A. Medicare 10,976 11,857 13,900 14,000
5100 Permanent Employees - Regular 734,614 800,680 875,300 895,600 5101 Permanent Employees - Overtime 47,539 49,228 80,000 60,600 5103 Temporary Wages 309 306 2,700 6,100 5118 Meal Allowance 753 869 1,500 1,100 TOTAL 783,215 851,083 959,500 963,400 EMPLOYEE BENEFITS 5121 P.E.R.A. 57,983 62,815 71,100 71,200 5122 F.I.C.A. Social Security 46,933 50,700 59,400 59,700 5123 F.I.C.A. Medicare 10,976 11,857 13,900 14,000
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5101 Permanent Employees - Overtime 47,539 49,228 80,000 60,600 5103 Temporary Wages 309 306 2,700 6,100 5118 Meal Allowance 753 869 1,500 1,100 TOTAL 783,215 851,083 959,500 963,400 EMPLOYEE BENEFITS 5121 P.E.R.A. 57,983 62,815 71,100 71,200 5122 F.I.C.A. Social Security 46,933 50,700 59,400 59,700 5123 F.I.C.A. Medicare 10,976 11,857 13,900 14,000
5103 Temporary Wages 309 306 2,700 6,100 5118 Meal Allowance 753 869 1,500 1,100 TOTAL 783,215 851,083 959,500 963,400 EMPLOYEE BENEFITS 5121 P.E.R.A. 57,983 62,815 71,100 71,200 5122 F.I.C.A. Social Security 46,933 50,700 59,400 59,700 5123 F.I.C.A. Medicare 10,976 11,857 13,900 14,000
5118 Meal Allowance 753 869 1,500 1,100 TOTAL 783,215 851,083 959,500 963,400 EMPLOYEE BENEFITS 5121 P.E.R.A. 57,983 62,815 71,100 71,200 5122 F.I.C.A. Social Security 46,933 50,700 59,400 59,700 5123 F.I.C.A. Medicare 10,976 11,857 13,900 14,000
TOTAL 783,215 851,083 959,500 963,400 EMPLOYEE BENEFITS 5121 P.E.R.A. 57,983 62,815 71,100 71,200 5122 F.I.C.A. Social Security 46,933 50,700 59,400 59,700 5123 F.I.C.A. Medicare 10,976 11,857 13,900 14,000
EMPLOYEE BENEFITS 5121 P.E.R.A. 57,983 62,815 71,100 71,200 5122 F.I.C.A. Social Security 46,933 50,700 59,400 59,700 5123 F.I.C.A. Medicare 10,976 11,857 13,900 14,000
5121 P.E.R.A. 57,983 62,815 71,100 71,200 5122 F.I.C.A. Social Security 46,933 50,700 59,400 59,700 5123 F.I.C.A. Medicare 10,976 11,857 13,900 14,000
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5123 F.I.C.A. Medicare 10,976 11,857 13,900 14,000
5125 Dental Insurance 3,823 3,989 4,300 4,700
5126 Life Insurance 1,665 2,193 2,100 2,100
5127 Health Care Savings 13,393 24,556 22,200 23,800
5130 Cafeteria Plan Benefits 189,853 217,479 260,900 270,500
5133 Health or Fitness Program 144 265
TOTAL 324,770 373,854 433,900 446,000
OPERATING EXPENSES
5200 Office Supplies 839 449 500 400
5201 Computer Supplies 3 12 200 100
5203 Paper, Stationery and Forms 130 93 200 100
5205 Safety & Training Materials 104 108 400 200
5212 Motor Fuel 6,808 5,517 7,300 5,500
5218 Uniforms 825 2,332 1,100 2,300
5219 Other Miscellaneous Supplies 1,340 1,404
5220 Repair & Maintenance Supplies - 1,554 10,000 10,000
5240 Small Tools - 97 1,100 400
5241 Small Equipment 2,014 3,568 10,500 10,500
5242 Survey Equipment and Supplies 9,885 1,907 3,900 5,200
5303 Engineering Services 95,936 31,126
5320 Data Services 1,783 2,049 1,700 1,700
5321 Telephone 3,191 3,132 3,500 3,500
5322 Postage 118 50 100 100

Engineering 520-500-1930

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

Expense Detail	2018	2019	2020	2021
	Actual	Actual	Budget	Proposed
5331 Training Expenses	7,371	6,180	13,100	13,000
5335 Mileage Reimbursement	5	-	200	200
5355 Printing and Copying	574	617	1,000	800
5356 Copier, Printer Lease & Supplies	174	225	800	2,700
5404 Equipment Maintenance Repair	359	1,204	1,600	1,600
5409 Fleet Services	11,533	9,081	17,400	11,500
5414 Software Lic & Mtc Agreements	14,608	19,586	22,500	27,400
5433 Dues and Subscriptions	179	223	3,300	3,300
5435 Books and Pamphlets	9	398	-	100
5438 Licenses	449	-	300	-
5441 Other Services and Charges	5,644	5,900	5,300	6,500
5486 One Call System	2,843	3,320	3,600	3,600
TOTAL	166,724	100,132	109,600	110,700
1930 TOTAL - ENGINEERING	1,274,709	1,325,069	1,503,000	1,520,100

Customer Service 520-500-1940

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

Expense Detail	2018	2019	2020	2021
	Actual	Actual	Budget	Proposed
DEDCOMAL CEDIMORS				
PERSONAL SERVICES	2 2 4 2 0 0 0	2 775 742	2 222 222	2 254 722
5100 Permanent Employees - Regular	2,342,909	2,775,743	2,823,200	2,851,700
5101 Permanent Employees - Overtime	57,363	55,522	79,500	75,900
5103 Temporary Wages	17,196	20,988	25,000	25,000
5111 Long-Term Disability Wages	1,825	-	-	-
5118 Meal Allowance	192	276	300	400
TOTAL	2,419,485	2,852,529	2,928,000	2,953,000
EMPLOYEE BENEFITS				
5121 P.E.R.A.	175,528	206,229	213,500	215,800
5122 F.I.C.A. Social Security	144,305	171,240	181,500	183,100
5123 F.I.C.A. Medicare	33,748	40,048	42,500	42,900
5125 Dental Insurance	13,529	15,552	15,800	17,000
5126 Life Insurance	5,891	8,573	7,700	7,700
5127 Health Care Savings	49,946	63,401	78,200	96,600
5130 Cafeteria Plan Benefits	577,315	720,891	785,900	819,700
5133 Health or Fitness Program	244	310	-	-
TOTAL	1,000,506	1,226,244	1,325,100	1,382,800
OPERATING EXPENSES				
5200 Office Supplies	1,791	3,049	3,100	3,100
5201 Computer Supplies/Software	5,648	1,225	800	800
5203 Paper/Stationery/Forms	-	206	-	-
5205 Safety & Training Materials	3,280	979	-	_
5210 Plant/Operating Supplies	36,981	33,779	35,000	34,000
5212 Motor Fuel	46,021	53,768	48,900	54,000
5215 Shop Materials	7,393	2,592	17,000	17,000
5218 Uniforms	13,160	13,566	8,500	8,500
5219 Other Miscellaneous Supplies	193,930	209,453	132,000	137,000
Table tribution of the second supplies	155,550	200, 100	102,000	107,000

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 forcommunity events.

Expe	nse Detail	2018	2019	2020	2021
		Actual	Actual	Budget	Proposed
					_
5220	Repair & Maintenance Supplies	63,973	48,741	35,000	25,000
5227	Utility System Maintenance Supply	228,490	261,917	302,100	421,300
5228	Painting Supplies	10,001	6,388	7,500	7,500
5240	Small Tools	35,976	34,954	27,400	29,400
5241	Small Equipment	24,747	33,461	30,000	30,700
5310	Contract Services	61,098	46,582	67,200	67,200
5320	Data Services	-	-	15,000	15,000
5321	Telephone	9,230	10,274	9,700	8,600
5322	Postage	68,776	76,390	75,300	75,300
5331	Training / Travel	6,846	18,994	28,000	28,000
5335	Mileage Reimbursement	399	120	200	200
5339	Armored Pickup	2,484	2,691	2,800	2,800
5340	Advertising and Promotion	88,594	86,329	92,000	84,700
5355	Printing & Copying	2,995	2,141	3,200	3,200
5356	Copier, Printer Lease & Supplies	1,064	837	700	700
5401	Bldg/Structure Repair & Maintenance	172	29	-	-
5404	Equipment Repair & Maintenance	7,414	7,219	1,400	1,400
5409	Fleet Services	86,145	58,366	71,800	74,700
5414	Software Lic & Mtc Agreements	7,458	17,647	7,200	7,200
5418	Vehicle/Equipment Lease	928	161	-	-
5427	Credit Card Commissions	69,450	96,565	58,000	95,000
5432	Uncollectible Accounts	41,243	64,049	55,000	55,000
5433	Dues and Subscriptions	3,043	3,148	3,400	3,400
5441	Other Services & Charges	25,674	20,572	31,900	32,700
5487	Conservation Improvement	109,945	213,830	221,900	221,900
5615	Customer Deposit Refund Interest	41,061	71,071	40,000	40,000
	TOTAL	1,305,410	1,501,093	1,432,000	1,585,300
1940	TOTAL - CUSTOMER SERVICES	4,725,401	5,579,866	5,685,100	5,921,100
	TOTAL	1,305,410	1,501,093	1,432,000	1,585,300

Utility Operations 520-500-1945

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

Expen	se Detail	2018	2019	2020	2021
•		Actual	Actual	Budget	Proposed
	NAL SERVICES				
	Permanent Employees - Regular	1,463,910	1,177,144	1,143,700	1,146,400
	Permanent Employees - Overtime	123,158	118,147	111,200	110,000
	Meal Allowance	3,026	2,574	3,000	3,000
	TOTAL	1,590,094	1,297,865	1,257,900	1,259,400
FMPI (DYEE BENEFITS				
	P.E.R.A.	116,024	96,052	92,000	92,300
	F.I.C.A. Social Security	96,636	77,952	77,800	77,900
	F.I.C.A. Medicare	22,601	18,262	18,200	18,200
	Dental Insurance	8,601	6,768	6,400	6,700
	Life Insurance	3,751	3,681	3,100	3,000
	Health Care Savings	35,322	26,627	20,500	21,700
	Cafeteria Plan Benefits	326,986	283,182	284,200	290,700
	Health or Fitness Program	357	314		-
	Unemployment Compensation	1,375	5,771	_	_
	TOTAL	611,653	518,609	502,200	510,500
		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	,	,	,
OPERA	ATING EXPENSES				
5200	Office Supplies	1,221	1,007	2,000	1,500
5201	Computer Supplies/Software	223	569	300	300
5205	Safety & Training Materials	12,485	5,294	8,500	8,500
5210	Plant Operations Supplies	15,663	15,968	14,600	14,600
5212	Motor Fuel	44,243	42,377	47,400	42,600
5215	Shop Materials	17,242	25,687	15,000	15,000
5218	Uniforms	10,725	9,300	9,800	9,800
5219	Other Miscellaneous Supplies	4,008	5,015	2,500	2,500
5220	Repair and Maintenance Supplies	12,735	2,770	8,800	8,800
5222	Paving Materials	19,366	23,071	22,000	25,000
5224	Gravel & Other Maintenance Supplies	65,364	61,457	59,000	60,000
5227	Utility Maintenance Supply	(25,783)	154,650	136,500	125,700
5228	Painting Supplies	408	3	500	500
5240	Small Tools	21,609	24,114	21,300	22,300
5241	Small Equipment	1,737	26,430	7,700	10,300

Utility Operations 520-500-1945

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

Expense Detail	2018	2019	2020	2021
	Actual	Actual	Budget	Proposed
5310 Contract Services	6,583	987	5,200	4,200
5320 Data Services	-	-	3,200	3,200
5321 Telephone	3,086	2,795	3,000	3,100
5331 Training Expense	19,096	3,510	10,800	7,400
5333 Freight/Delivery Charges	2,066	5,667	1,800	4,500
5335 Mileage Reimbursement	2,138	2,337	3,400	2,300
5355 Printing and Copying	-	1,735	300	300
5356 Copier, Printer Lease & Supplies	248	377	300	400
5384 Refuse Disposal	7,689	8,140	7,800	7,800
5404 Equipment Repair & Maintenance	18,031	16,006	11,000	13,000
5409 Fleet Service Charges	98,109	122,626	93,000	92,500
5414 Software Lic & Mtc Agreements	26	13	-	300
5415 Vehicle/Equipment Rental	7,937	3,765	8,000	6,500
5419 Other Rentals	101	-	-	-
5441 Other Services & Charges	2,330	2,552	2,500	2,500
5450 Laundry	4,550	5,824	8,400	8,400
5700 Transfer to General Fund	61,176	51,601	103,800	103,800
TOTAL	434,412	625,647	618,400	607,600
1945 TOTAL - UTILITY OPERATIONS	2,636,159	2,442,121	2,378,500	2,377,500

Natural Gas 520-500-1960

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

Expense Detail	2018	2019	2020	2021
	Actual	Actual	Budget	Proposed
PERSONAL SERVICES	222 742	264 526	202.000	207.200
5100 Permanent Employees - Regular	338,712	361,586	303,000	307,200
5101 Permanent Employees - Overtime	15,657	11,023	4,000	6,000
5118 Meal Allowance	96	120	<u>-</u>	
TOTAL	354,465	372,729	307,000	313,200
EMPLOYEE BENEFITS				
5121 P.E.R.A. Contribution	26,367	27,361	22,600	23,100
5122 F.I.C.A. Social Security	21,485	22,651	19,000	19,400
5123 F.I.C.A. Medicare	5,025	5,297	4,500	4,500
5125 Dental Insurance	1,564	1,569	1,300	1,300
5126 Life Insurance	682	860	600	600
5127 Health Care Savings	15,242	11,941	3,500	3,500
5130 Cafeteria Plan Benefits	69,037	73,882	60,100	60,100
5133 Health or Fitness Program	72	-	-	-
TOTAL	139,474	143,561	111,600	112,500
OPERATING EXPENSES				
5200 Office Supplies	282	54	800	500
5201 Computer Supplies/Software	2,233	4,371	10,000	10,000
5210 Plant Operations Supplies	28,206	20,254	24,500	22,000
5212 Motor Fuel	3,000	3,318	3,200	3,300
5218 Uniforms	656	660	1,100	1,100
5219 Other Miscellaneous Supplies	1,911	2,235	2,000	2,500
5220 Repair & Maintenance Supplies	53,542	32,086	72,000	72,000
5227 Utility System Mtc Supplies	2,353	542	, -	, -
5241 Small Equipment	1,308	13,711	6,000	7,800
5280 Natural Gas Purchases	20,731,398	20,067,111	22,558,600	24,342,000
5310 Contract Services	-	367	-	-
5319 Other Professional Services	47	-	-	-
5320 Data Services	-	-	1,000	1,000

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.

Expe	nse Detail	2018	2019	2020	2021
		Actual	Actual	Budget	Proposed
5321	Telephone	2,003	1,924	1,800	1,800
5331	Training Expense	4,882	4,294	14,200	7,600
5333	Freight/Delivery Charges	89	197	-	-
5356	Copier, Printer Lease & Supplies	-	-	300	300
5381	Electricity	9,581	8,038	11,000	10,000
5382	Water/Sewer/Gas	1,765	-	2,000	2,000
5400	Miscellaneous Repair & Maint	68	-	-	-
5404	Equipment Maintenance Repair	17,755	160	5,000	2,500
5409	Fleet Services Charges	3,408	3,074	4,600	3,000
5414	Software Lic & Mtc Agreements	9,488	2,723	-	-
5433	Dues and Subscriptions	5,305	2,385	500	500
5438	Licenses	265	-	-	-
5441	Other Services & Charges	6,686	6,587	6,000	6,500
5450	Laundry	759	563	-	-
	TOTAL	20,886,990	20,174,654	22,724,600	24,496,400
1960	TOTAL - NATURAL GAS	21,380,929	20,690,944	23,143,200	24,922,100

Sewer Fund 530

The Sewer Fund accounts for the provision of sanitary sewer service as a self-supporting enterprise fund. Activities include the operation and maintenance of the City's sanitary sewer collection system. 'The major funding source is user charges, representing 80% of total revenues for 2021. 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	2018 Actual	2019 Actual	2020 Budget	2021 Proposed
REVENUE				
Operating Revenue	18,081,471	17,987,469	22,856,100	18,687,400
Non-Operating Revenue	100,372	427,406	89,000	81,600
	18,181,843	18,414,875	22,945,100	18,769,000
EXPENSES				
Personal Services	3,498,683	2,952,752	3,637,200	3,727,100
Supplies	254,176	296,249	434,500	436,700
Other Services & Charges	963,159	1,023,533	1,009,500	1,071,400
WLSSD Treatment	9,234,233	9,024,266	9,272,100	9,500,000
Utilities	140,613	129,910	134,900	152,900
Depreciation/ Amortization	1,431,919	1,469,383	1,569,100	1,626,600
Sanitary Sewer -Grants	187,432	221,445	240,000	200,000
Improvements -Non-Capital	34,123	20,455	68,400	82,500
Debt Service - Interest	125,813	96,250	77,900	51,400
Debt Service - Other	3,831	3,881	(9,200)	(14,300)
Capital Lease Interest	50,723	42,800	38,000	29,600
Transfers	114,776	107,301	163,700	163,700
	16,039,481	15,388,225	16,636,100	17,027,600
ESTIMATED OPERATING INCOME (LOSS)	2,142,362	3,026,650	6,309,000	1,741,400
Other Sources of Cash	3,723,438	1,090,260	1,559,900	1,612,300
Other Uses of Cash	(4,308,591)	(3,444,389)	(8,448,500)	(3,887,450)
Increase (Decrease) in Cash	1,557,209	672,521	(579,600)	(533,750)

Sewer Fund Estimated Unrestricted Cash Balance

	2020	2020	2021
OPERATING FUND	Budget	Projected	Proposed
ESTIMATED OPERATING INCOME (LOSS)	6,309,000	6,912,277	1,741,400
Other Sources of Cash			
Depreciation and Amortization	1,569,100	1,511,000	1,626,600
Interest from Bond Discount	(9,200)	(9,200)	(14,300)
Due from Other Funds	-	167	-
Special Assessment Principal	-	108,456	-
Total Other Sources of Cash	1,559,900	1,610,423	1,612,300
Other Uses of Cash			
Capital Grants	-	5,125,566	-
Due to Other Funds	-	33,003	-
Infrastructure System Replacement Fund	119,900	119,900	119,900
Capital Improvements from Current Revenues	6,430,000	2,590,454	2,379,500
Capital Equipment Purchases	405,500	185,300	214,050
Bond Principal Payments	1,273,300	1,273,300	945,800
AMR Lease Principal Payment	219,800	219,800	228,200
Total Other Uses of Cash	8,448,500	9,547,323	3,887,450
INCREASE (DECREASE) IN CASH	(579,600)	(1,024,623)	(533,750)
ESTIMATED UNRESTRICTED CASH AND DEBT SERVICE CASH - BEGINNING	2,307,761	2,509,334	1,484,711
ESTIMATED UNRESTRICTED CASH AND DEBT SERVICE CASH -			
ENDING	1,728,161	1,484,711	950,961

Sewer Fund 530

Revenue Detail	2018	2019	2020	2021
	Actual	Actual	Budget	Proposed
OPERATING REVENUES:				
4636 Sale of Materials	371	253	500	F00
				500
4700 Other Sources	1,939	44	4,343,000	-
4802 Interest Earned on Customer Accts	53,182	51,499	53,500	55,000
4805 Reimbursements	32,086	33,850	28,000	33,000
4806 Connection Fees	-	13,860	-	-
4809 Misc. Operating Revenue	4,276	3,981	2,000	2,000
4831 Fixed Rate Charges	1,940,687	1,948,979	1,940,100	1,945,000
4833 Sewer Revenues	15,878,642	15,777,441	16,329,600	16,500,000
4834 Fond du Lac Grinder Pump Surcharge	11,889	12,025	11,900	11,900
4839 Point of Sale Inspection Fee	150,773	141,361	140,000	140,000
4851 Interest Income - Other Sources	7,626	4,176	7,500	
TOTAL OPERATING REVENUES	18,081,471	17,987,469	22,856,100	18,687,400
NON-OPERATING REVENUES:				
4220 Minnesota Grants - Capital	-	314,828	-	-
4230 Pera Aid	8,283	8,283	8,300	8,300
4601 Change in Fair Value Investments	(2,494)	26,580	-	-
4853 Gain on Sale of Assets	17,572	-	3,000	3,000
4854 Utility Special Assessments	(704)	-	-	-
4730 Transfer from Enterprise Funds	77,715	77,715	77,700	70,300
TOTAL NON-OPERATING REVENUES	100,372	427,406	89,000	81,600
TOTAL REVENUE	18,181,843	18,414,875	22,945,100	18,769,000

Director's Office 530-500-1900

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

Expense Detail	2018	2019	2020	2021
	Actual	Actual	Budget	Proposed
PERSONAL SERVICES				
5100 Permanent Employees - Regular	60,583	62,151	63,800	62,400
5101 Permanent Employees - Overtime	479	241	500	_
TOTAL	61,062	62,392	64,300	62,400
EMPLOYEE BENEFITS				
5121 P.E.R.A.	4,416	4,552	4,700	4,600
5122 F.I.C.A. Social Security	3,560	3,640	4,000	3,900
5123 F.I.C.A. Medicare	882	901	900	900
5125 Dental Insurance	242	242	200	300
5126 Life Insurance	105	133	100	100
5127 Health Care Savings	1,693	1,891	800	900
5130 Cafeteria Plan Benefits	5,589	6,120	6,700	14,800
5133 Health or Fitness Program		72	-	
TOTAL	16,487	17,551	17,400	25,500
OPERATING EXPENSES				
5241 Small Equipment	-	333	100	-
5321 Telephone	120	120	100	100
5331 Training Expense	211	-	200	200
5335 Mileage Reimbursement	209	206	200	200
5356 Copier, Printer Lease & Supplies	39	72	100	100
TOTAL	579	731	700	600
1900 TOTAL - DIRECTOR'S OFFICE	78,128	80,674	82,400	88,500

Capital 530-500-1905

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

Expe	nse Detail	2018	2019	2020	2021
		Actual	Actual	Budget	Proposed
OPER/	ATING EXPENSES				
5420	Depreciation	1,431,919	1,469,383	1,569,100	1,626,600
5535	Improvements (Non-Capital)	34,123	20,455	68,400	82,500
5540	Equipment (Non-Capital)	348	7,649	-	-
5611	Bond Interest	125,813	96,250	77,900	51,400
5613	Interest - from Amortization	3,831	3,881	(9,200)	(14,300)
5614	Capital Lease Interest	50,723	42,800	38,000	29,600
5620	Fiscal Agents Fee	1,743	1,900	1,900	1,900
	TOTAL	1,648,500	1,642,318	1,746,100	1,777,700
NON-	OPERATING EXPENSES				
5533	Capital Improvements - Revenue	2,034,177	1,272,403	6,430,000	2,379,500
5580	Capital Equipment	310,665	212,560	405,500	214,050
	TOTAL	2,344,842	1,484,963	6,835,500	2,593,550
1905	TOTAL - CAPITAL	3,993,342	3,127,281	8,581,600	4,371,250

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	2018	2019	2020	2021
	Actual	Actual	Budget	Proposed
PERSONAL SERVICES				
5100 Permanent Employees - Regular	29,730	33,238	35,000	33,400
5101 Permanent Employees - Overtime	965	148	-	-
5111 Long-Term Disability Wages		154	-	
TOTAL	30,695	33,540	35,000	33,400
EMPLOYEE BENEFITS				
5121 P.E.R.A.	2,274	2,261	2,500	2,500
5121 P.E.R.A., GASB 68	87,004	(18,678)	-	-
5122 F.I.C.A. Social Security	1,899	2,099	2,200	2,100
5123 F.I.C.A. Medicare	444	491	500	500
5125 Dental Insurance	231	234	200	300
5126 Life Insurance	1,555	1,152	100	100
5127 Health Care Savings	469	459	500	700
5130 Cafeteria Plan Benefits	8,217	4,154	4,700	14,800
5133 Health or Fitness Program	45	62	-	-
5134 Other Post Retirement Benefits	(117,987)	(486,947)	-	-
5135 Retiree Health Insurance	152,476	159,578	172,100	164,000
5151 Worker's Compensation	41,900	37,800	34,000	30,600
TOTAL	178,527	(297,335)	216,800	215,600
OPERATING EXPENSES				
5200 Office Supplies	15	213	100	100
5205 Safety & Training	1,614	1,482	600	600
5211 Cleaning & Janitorial Supplies	4,079	3,281	3,500	3,500
5218 Uniforms	308	246	100	100
5241 Small Equipment	313	1,645	1,900	3,100
5301 Auditing Services	1,378	1,331	1,300	1,300
5305 Medical Services/Testing Fees	4,731	1,279	1,400	1,600
5310 Contract Services	7,228	7,081	-	-
5320 Data Services	16,727	16,534	12,500	12,900
5321 Telephone	2,804	2,819	2,800	2,200

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	2018	2019	2020	2021
	Actual	Actual	Budget	Proposed
5331 Training / Travel	575	1,566	2,800	2,300
5335 Mileage Reimbursement - Local	230	402	200	300
5356 Copier, Printer Lease & Supplies	5,771	5,027	5,500	5,000
5360 Insurance	12,000	24,100	23,600	51,400
5381 Electricity	13,925	9,353	13,000	14,000
5382 Water, Gas & Sewer	11,105	10,586	13,400	13,400
5384 Refuse Disposal	2,663	2,690	2,600	2,600
5401 Building Repair & Maintenance	32,876	11,353	4,100	4,400
5404 Equipment/Machinery Repair & Mtc	713	-	1,700	1,900
5414 Software Lic & Mtc Agreements	44,624	44,811	45,000	47,600
5441 Other Services & Charges	4,618	4,440	3,700	3,500
5450 Laundry	944	904	1,200	1,200
5493 Cost Allocation	204,600	208,200	230,400	230,400
5700 Transfer to General Fund	53,600	55,700	60,000	60,000
TOTAL	427,441	415,043	431,400	463,400
1915 TOTAL - UTILITY GENERAL	636,663	151,248	683,200	712,400

Engineering 530-500-1930

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

Expense Detail	2018	2019	2020	2021
	Actual	Actual	Budget	Proposed
PERSONAL SERVICES				
5100 Permanent Employees - Regular	378,904	393,618	408,000	402,900
5101 Permanent Employees - Overtime	33,405	40,059	45,000	37,700
5103 Temporary Wages	309	306	2,700	6,100
5118 Meal Allowance	672	1,161	900	1,000
TOTAL	413,290	435,144	456,600	447,700
EMPLOYEE BENEFITS				
5121 P.E.R.A.	30,152	31,935	33,400	32,600
5122 F.I.C.A. Social Security	24,810	26,099	28,300	27,700
5123 F.I.C.A. Medicare	5,802	6,104	6,600	6,500
5125 Dental Insurance	2,013	1,994	2,100	2,200
5126 Life Insurance	876	1,091	1,000	1,000
5127 Health Care Savings	5,959	7,903	6,400	9,400
5130 Cafeteria Plan Benefits	81,551	87,768	101,000	111,000
5133 Health or Fitness Program	111	241	-	-
TOTAL	151,274	163,135	178,800	190,400
OPERATING EXPENSES				
5200 Office Supplies	825	369	500	400
5201 Computer Supplies	30	11	200	100
5203 Paper, Stationary & Forms	94	87	200	100
5205 Safety & Training Materials	97	113	500	200
5212 Motor Fuels	2,947	3,314	3,200	3,300
5218 Uniforms	415	1,159	400	1,000
5219 Other Miscellaneous Supplies	161	176	-	-
5240 Small Tools	513	92	700	400
5241 Small Equipment	659	2,126	4,100	4,100
5242 Survey Equipment and Supplies	3,285	1,154	3,900	5,200
5303 Engineering Services	102	-	-	-
5320 Data Services	1,644	1,917	1,700	1,700
5321 Telephone	1,858	1,784	2,000	2,000
5322 Postage	66	47	100	100
5331 Training Expenses	605	1,397	4,600	3,400

Engineering 530-500-1930

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

Expense Detail	2018	2019	2020	2021
	Actual	Actual	Budget	Proposed
5335 Mileage Reimbursement - Local	2,055	1,866	2,000	2,000
5355 Printing and Copying	192	476	1,000	800
5356 Copier, Printer Lease & Supplies	165	211	700	2,600
5404 Equipment Maintenance/Repair	339	552	1,600	1,600
5409 Fleet Services Charges	3,438	4,144	5,800	5,100
5414 Software Lic & Mtc Agreements	8,328	11,789	13,000	11,400
5433 Dues & Subscriptions	179	426	800	800
5435 Books & Pamphlets	8	-	-	100
5438 Licenses	204	-	100	-
5441 Other Services and Charges	3,630	2,937	4,100	5,600
5486 One Call System	2,809	3,289	3,600	3,600
TOTAL	34,648	39,436	54,800	55,600
1930 TOTAL - ENGINEERING	599,212	637,715	690,200	693,700

Customer Service 530-500-1940

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

Expense Detail	2018	2019	2020	2021
	Actual	Actual	Budget	Proposed
PERSONAL SERVICES				
5100 Permanent Employees - Regular	177,217	222,905	230,300	216,100
5101 Permanent Employees - Overtime	210	2,799	2,300	2,300
5118 Meal Allowance		21	-	
TOTAL	177,427	225,725	232,600	218,400
EMPLOYEE BENEFITS				
5121 P.E.R.A.	12,958	16,288	17,000	16,000
5122 F.I.C.A. Social Security	10,606	13,462	14,400	13,500
5123 F.I.C.A. Medicare	2,480	3,148	3,400	3,200
5125 Dental Insurance	1,113	1,317	1,300	1,300
5126 Life Insurance	485	726	600	600
5127 Health Care Savings	3,625	9,211	5,100	6,800
5130 Cafeteria Plan Benefits	42,932	56,957	61,800	62,400
5133 Health or Fitness Program	122	119	-	-
TOTAL	74,321	101,228	103,600	103,800
OPERATING EXPENSES				
5200 Office Supplies	252	527	1,000	1,000
5201 Computer Supplies	-	190	400	400
5212 Motor Fuel	285	16	-	-
5241 Small Equipment	310	1,650	3,100	2,400
5310 Contract Services	30,479	23,276	33,600	33,600
5321 Telephone	248	283	300	300
5322 Postage	34,402	38,182	37,800	37,800
5331 Training Expense	1,529	3,239	3,000	3,000
5339 Armored Pickup	1,168	1,483	1,400	1,400
5355 Printing & Copying	1,578	966	1,400	1,400
5356 Copier, Printer Lease & Supplies	398	241	300	300
5401 Building Repair & Maintenance	350	-	-	-
5404 Equipment Repair & Maintenance	208	84	200	200
5409 Fleet Services	32	-	-	1,900

Customer Service 530-500-1940

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

Expense Detail	2018	2019	2020	2021
	Actual	Actual	Budget	Proposed
5414 Software Lic & Mtc Agreements	3,877	3,835	4,100	4,100
5418 Vehicle/Equipment Lease	869	151	-	-
5427 Credit Card Commission	35,270	44,651	28,000	45,000
5432 Uncollectible Accounts	20,738	27,172	23,000	23,000
5441 Other Services & Charges	396	274	700	700
TOTAL	132,389	146,220	138,300	156,500
1940 TOTAL-CUSTOMER SERVICES	384,137	473,173	474,500	478,700

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	2018	2019	2020	2021
	Actual	Actual	Budget	Proposed
DEDCOMAL SERVICES				
PERSONAL SERVICES	1 120 202	072 401	004.400	1,025,900
5100 Permanent Employees - Regular	1,129,202 88,071	973,491	994,400	
5101 Permanent Employees - Overtime	•	59,936	74,100	73,000
5103 Temporary Wages 5118 Meal Allowance	17,748	13,965	23,700	21,800
TOTAL	2,687	2,246	2,000	2,200
TOTAL	1,237,708	1,049,638	1,094,200	1,122,900
EMPLOYEE BENEFITS				
5121 P.E.R.A.	88,612	75,395	78,500	80,900
5122 F.I.C.A. Social Security	73,985	63,095	67,700	69,500
5123 F.I.C.A. Medicare	17,303	14,756	15,800	16,300
5125 Dental Insurance	7,159	5,935	5,900	6,500
5126 Life Insurance	3,120	3,250	2,800	2,900
5127 Health Care Savings	24,323	23,264	20,900	21,000
5130 Cafeteria Plan Benefits	318,943	267,028	282,600	315,800
5133 Health or Fitness Program	18	88	-	-
5141 Unemployment Compensation	2,056	3,768	-	-
TOTAL	535,519	456,579	474,200	512,900
OPERATING EXPENSES	4 202	001	2 000	2.500
5200 Office Supplies	1,292	981	3,000	2,500
5201 Computer Supplies	3,063	2,172	3,000	3,200
5205 Safety & Training Materials	6,586	4,521	6,500	6,500
5210 Plant Operations Supplies	43,729	24,082	33,200	33,700
5212 Motor Fuel	52,948	51,230	56,600	51,500
5215 Shop Materials	240	241	1,000	1,000
5218 Uniforms	10,023	9,047	11,200	11,200
5219 Other Miscellaneous Supplies	11,222	1,277	2,000	2,000
5220 Repair and Maintenance Supplies	42,374	17,042	119,100	119,100
5222 Paving Materials	12,369	21,252	15,000	17,000
5224 Gravel and other Mtc Materials	36,164	61,190	48,000	50,000

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.

Expe	nse Detail	2018	2019	2020	2021
		Actual	Actual	Budget	Proposed
5227	Utility Maintenance Supply	(3,106)	56,710	79,500	79,500
5240	Small Tools	10,869	5,669	9,000	9,000
5241	Small Equipment	4,703	9,813	9,300	10,300
5310	Contract Services	19,448	18,426	51,100	51,100
5320	Data Services	-	-	3,000	3,000
5321	Telephone	2,063	1,280	2,000	1,100
5331	Training Expense	8,446	7,550	12,400	9,400
5333	Freight/Delivery Charges	1,383	1,405	900	1,500
5335	Mileage Reimbursement	2,898	2,389	3,400	2,500
5355	Printing and Copying	-	1,083	500	500
5356	Copier, Printer Lease & Supplies	289	585	500	600
5381	Electricity	105,786	101,385	97,000	114,000
5382	Water, Gas & Sewer	9,797	8,586	11,500	11,500
5384	Refuse Disposal	14,555	16,283	16,000	17,000
5404	Equipment Maintenance/Repair	33,367	38,321	10,000	20,000
5409	Fleet Service Charges	104,132	143,083	127,900	122,200
5414	Software Lic & Mtc Agreements	1,443	1,263	1,600	1,600
5415	Vehicle/Equipment Rental	17,139	1,224	7,000	5,800
5419	Other Rentals	101	-	-	-
5433	Dues and Subscriptions	951	170	900	1,400
5438	Licenses	664	463	1,000	1,000
5441	Other Services & Charges	3,442	3,912	3,000	4,000
5450	Laundry	4,089	3,778	5,600	5,600
5700	Transfer to General Fund	61,176	51,601	103,700	103,700
	TOTAL	623,645	668,014	855,400	874,000
1945	TOTAL - UTILITY OPERATIONS	2,396,872	2,174,231	2,423,800	2,509,800

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	2018	2019	2020	2021
	Actual	Actual	Budget	Proposed
ODEDATING EVDENCES				
OPERATING EXPENSES				
5484 Western Lake Superior Sanitary District				
Service Charge	9,234,233	9,024,266	9,272,100	9,500,000
5485 Western Lake Superior Sanitary District				
Testing	216,889	215,585	216,000	216,000
1965 TOTAL- SEWER TREATMENT	9,451,122	9,239,851	9,488,100	9,716,000

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	2018	2019	2020	2021
	Actual	Actual	Budget	Proposed
PERSONAL SERVICES				
5100 Permanent Employees - Regular	402,508	471,513	508,000	505,100
5101 Permanent Employees - Overtime	29,304	16,498	15,500	20,500
5118 Meal Allowance	446	240	300	300
TOTAL	432,258	488,251	523,800	525,900
EMPLOYEE BENEFITS				
5121 P.E.R.A.	32,322	35,646	38,700	39,100
5122 F.I.C.A. Social Security	25,784	29,164	32,500	32,600
5123 F.I.C.A. Medicare	6,030	6,821	7,600	7,600
5125 Dental Insurance	2,363	2,731	2,800	3,000
5126 Life Insurance	1,029	1,498	1,400	1,400
5127 Health Care Savings	8,517	7,268	7,400	12,800
5130 Cafeteria Plan Benefits	113,926	133,647	149,500	171,700
5133 Health or Fitness Program	144	129	-	
TOTAL	190,115	216,904	239,900	268,200
OPERATING EXPENSES				
5200 Office Supplies	768	388	1,000	800
5201 Computer Supplies/Software	103	-	-	-
5205 Safety & Training	65	393	1,600	1,000
5212 Motor Fuels	2,414	2,495	3,800	2,500
5218 Uniforms	1,571	1,903	1,700	1,700
5220 Repair & Maintenance Supplies	304	392	-	-
5240 Small Tools	62	-	-	-
5241 Small Equipment	211	7,267	5,500	8,200
5321 Telephone	1,361	3,171	2,800	2,800
5322 Postage	-	-	700	-
5331 Training Expense	1,217	500	5,300	2,500
5335 Mileage Reimbursement	8,422	12,038	6,300	3,200

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	2018	2019	2020	2021
	Actual	Actual	Budget	Proposed
5355 Printing & Copying	900	1,139	2,000	2,000
5356 Copier, Printer Lease & Supplies	-	232	200	200
5404 Equipment Maintenance Repair	-	326	3,000	3,000
5409 Fleet Services	2,780	4,463	4,900	3,500
5418 Vehicle/Equipment Lease	6,978	1,212	-	-
5441 Other Services and Charges	5,752	24,644	3,000	23,000
5450 Laundry	2,134	1,852	2,300	2,300
5482 Private Property Sewer Grants	187,432	221,445	240,000	200,000
TOTAL	222,474	283,860	284,100	256,700
1970 TOTAL INFLOW & INFILTRATION	844,847	989,015	1,047,800	1,050,800

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	2018 Actual	2019 Actual	2020 Budget	2021 Proposed
REVENUE				
Operating Revenue	1,637,196	1,641,800	1,643,500	1,652,000
Non-Operating Revenue	(783)	8,596	-	-
	1,636,413	1,650,396	1,643,500	1,652,000
EXPENSES				
Other Services & Charges	7,266	7,488	8,200	8,200
Depreciation/ Amortization	562,746	566,871	566,900	566,900
Grants & Awards	243,320	305,252	400,000	400,000
Debt Service - Interest	121,252	104,925	94,400	77,700
Transfers	70,265	70,265	70,300	70,300
	1,004,849	1,054,801	1,139,800	1,123,100
ESTIMATED OPERATING				
INCOME (LOSS)	631,564	595,595	503,700	528,900
Other Sources of Cash	567,697	571,220	566,900	566,900
Other Uses of Cash	(1,153,435)	(1,167,989)	(1,185,700)	(1,201,200)
Increase (Decrease) in Cash	45,826	(1,174)	(115,100)	(105,400)

Clean Water Fund Estimated Unrestricted Cash Balance

OPERATING FUND	2020 Budget	2020 Projected	2021 Proposed
ESTIMATED OPERATING INCOME (LOSS)	503,700	598,700	528,900
Other Sources of Cash			
Depreciation and Amortization	566,900	566,900	566,900
Total Other Sources of Cash	566,900	566,900	566,900
Other Uses of Cash			
Bond Principal Payments	1,185,700	1,185,700	1,201,200
Total Other Uses of Cash	1,185,700	1,185,700	1,201,200
INCREASE (DECREASE) IN CASH	(115,100)	(20,100)	(105,400)
ESTIMATED UNRESTRICTED CASH AND DEBT SERVICE CASH -			
BEGINNING	695,542	804,268	784,168
ESTIMATED UNRESTRICTED CASH AND DEBT SERVICE CASH -			
ENDING =	580,442	784,168	678,768

Clean Water Surcharge Fund

Revenue Detail	2018 Actual	2019 Actual	2020 Budget	2021 Proposed
OPERATING REVENUES				
4836 I & I Surcharge	18,346	16,154	12,000	12,000
4837 Clean Water Surcharge	1,618,850	1,625,646	1,631,500	1,640,000
TOTAL	1,637,196	1,641,800	1,643,500	1,652,000
NON-OPERATING REVENUES				
4601 Change in Fair Value Investments	(783)	8,596	-	-
TOTAL	(783)	8,596	-	-
TOTAL REVENUE	1,636,413	1,650,396	1,643,500	1,652,000

Clean Water Surcharge Fund

Expense Detail	2018	2019	2020	2021
	Actual	Actual	Budget	Proposed
OPERATING EXPENSES				
5420 Depreciation	562,746	566,871	566,900	566,900
5427 Credit Card Commissions	3,174	4,043	3,200	3,200
5432 Uncollectible Accounts	4,092	3,445	5,000	5,000
5434 Grants & Awards	243,320	305,252	400,000	400,000
5611 Bond Interest	121,252	104,925	94,400	77,700
5700 Transfers to Sewer Fund	70,265	70,265	70,300	70,300
TOTAL	1,004,849	1,054,801	1,139,800	1,123,100

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	2018	2019	2020	2021
Expense	Actual	Actual	Budget	Proposed
DEV/FAULE				
REVENUE Stormwater Sower Sorvice	F 24F 021	F 255 576	F 2FF 000	F F46 100
Stormwater Sewer Service	5,245,031	5,255,576	5,255,000	5,546,188
Miscellaneous Revenue	40,764	40,263	33,500	37,500
Non-Operating	783	53,897	5,600	
	5,286,578	5,349,736	5,294,100	5,583,688
EXPENSES				
Personal Services	2,082,179	2,353,434	2,716,300	2,746,700
Supplies	229,748	254,274	288,000	280,700
Other Services and Charges	562,484	540,167	626,700	593,300
Utilities	24,264	20,433	25,000	26,000
Depreciation and Amortization	414,418	437,764	490,500	515,400
Improvements - Non-Capital	141,403	74,288	276,400	227,500
Debt Service - Interest	15,719	12,826	10,600	6,500
Bond Amortization	(6,548)	(6,522)	(6,500)	(6,500)
Transfers Out	528,070	528,241	551,500	551,500
	3,991,737	4,214,905	4,978,500	4,941,100
ESTIMATED OPERATING				
INCOME (LOSS)	1,294,841	1,134,831	315,600	642,588
Other Sources of Cash	494,593	339,229	484,000	508,900
Other Uses of Cash	(1,169,091)	(1,851,472)	(1,295,200)	(1,271,650)
Increase (Decrease) in Cash	620,343	(377,412)	(495,600)	(120,162)

Stormwater Fund Estimated Unrestricted Cash Balance

OPERATING FUND	2020 Budget	2020 Projected	2021 Proposed
ESTIMATED OPERATING INCOME (LOSS)	315,600	580,661	642,588
Other Sources of Cash			
Depreciation and Amortization	490,500	466,900	515,400
Interest from Bond Discount	(6,500)	(6,500)	(6,500)
Due from Other Funds	-	4,977	-
Special Assessment Principal	-	894	-
Total Other Sources of Cash	484,000	466,271	508,900
Other Uses of Cash			
Due to Other Funds	-	23,042	-
Capital Improvements from Current Revenues	1,101,400	1,339,489	1,001,300
Capital Equipment Purchases	58,800	85,890	130,350
Bond Principal Payments	135,000	135,000	140,000
Total Other Uses of Cash	1,295,200	1,583,421	1,271,650
INCREASE (DECREASE) IN CASH	(495,600)	(536,489)	(120,162)
ESTIMATED UNRESTRICTED CASH AND DEBT SERVICE CASH -			
BEGINNING	1,341,897	1,131,961	595,472
ESTIMATED UNRESTRICTED CASH AND DEBT SERVICE CASH -			
ENDING	846,297	595,472	475,310

Stormwater Fund 535

Revenue Detail	2018	2019	2020	2021
	Actual	Actual	Budget	Proposed
OPERATING REVENUES:				
4636 Sale of Materials	2,525	3,395	3,000	3,000
4700 Other Sources	349	44	-	-
4170 Miscellaneous Permits & Licenses	14,950	16,950	15,000	16,000
4835 Stormwater Revenues	5,245,031	5,255,576	5,255,000	5,546,188
4802 Interest Earned on Customer Accounts	11,639	12,407	13,000	14,000
4805 Reimbursements	7,797	4,426	500	2,000
4809 Miscellaneous Operating Revenues	1,498	72	-	-
4851 Interest - Other Sources	2,006	2,969	2,000	2,500
TOTAL OPERATING REVENUES	5,285,795	5,295,839	5,288,500	5,583,688
NON-OPERATING REVENUES:				
4209 Direct Federal Grants, Operating	-	29,644	-	-
4601 Change in Fair Value Investments	(4,817)	14,030	-	-
4853 Gain/Loss-Sale of Fixed Assets	-	4,623	-	-
4730 Tranfers from Enterprise Funds	5,600	5,600	5,600	
TOTAL NON-OPERATING REVENUES	783	53,897	5,600	-
TOTAL REVENUE	5,286,578	5,349,736	5,294,100	5,583,688

Director's Office 535-500-1900

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

Expense Detail	2018	2019	2020	2021
	Actual	Actual	Budget	Proposed
PERSONAL SERVICES				
5100 Permanent Employees - Regular	60,583	62,151	63,800	62,400
5101 Permanent Employees - Overtime	479	241	500	
TOTAL	61,062	62,392	64,300	62,400
EMPLOYEE BENEFITS				
5121 P.E.R.A.	4,416	4,552	4,700	4,600
5122 F.I.C.A. Social Security	3,560	3,640	4,000	3,900
5123 F.I.C.A. Medicare	882	901	900	900
5125 Dental Insurance	242	242	200	300
5126 Life Insurance	105	133	100	100
5127 Health Care Savings	1,693	1,891	800	900
5130 Cafeteria Plan Benefits	5,589	6,120	6,700	14,800
5133 Health or Fitness Program		72	-	
TOTAL	16,487	17,551	17,400	25,500
OPERATING EXPENSES				
5241 Small Equipment	-	333	100	-
5321 Telephone	120	120	100	100
5331 Training Expense	211	-	100	100
5335 Mileage Reimbursement-Local	209	206	200	200
5356 Copier, Printer Lease & Spplies	56	74	100	100
TOTAL	596	733	600	500
1900 TOTAL - DIRECTOR'S OFFICE	78,145	80,676	82,300	88,400

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	2018	2019	2020	2021
	Actual	Actual	Budget	Proposed
OPERATING EXPENSES				
5420 Depreciation	414,418	437,764	490,500	515,400
5535 Improvements (Non-Capital)	141,403	74,288	276,400	227,500
5540 Equipment (Non-Capital)	348	5,051	-	-
5611 Bond Interest	15,719	12,826	10,600	6,500
5613 Interest from Amortization	(6,548)	(6,522)	(6,500)	(6,500)
5620 Fiscal Agent Fees	120	59	100	-
TOTAL	565,460	523,466	771,100	742,900
NON-OPERATING EXPENSES				
5533 Capital Improvements - Revenue	713,011	1,322,993	1,101,400	1,001,300
5580 Capital Equipment	193,929	211,931	58,800	130,350
TOTAL	906,940	1,534,924	1,160,200	1,131,650
1905 TOTAL - CAPITAL	1,472,400	2,058,390	1,931,300	1,874,550

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	2018	2019	2020	2021
	Actual	Actual	Budget	Proposed
DEDGOMM SERVICES				
PERSONAL SERVICES	20.726	22.222	25.000	22.400
5100 Permanent Employees - Regular	29,726	33,239	35,000	33,400
5101 Permanent Employees - Overtime	965	148	-	-
5111 Long-Term Disability Wages	-	154	-	
TOTAL	30,691	33,541	35,000	33,400
EMPLOYEE BENEFITS				
5121 P.E.R.A.	2,273	2,260	2,500	2,500
5121 P.E.R.A., GASB 68	(172,354)	60,587	-	_
5122 F.I.C.A. Social Security	1,899	2,098	2,200	2,100
5123 F.I.C.A. Medicare	444	491	500	500
5125 Dental Insurance	229	233	200	300
5126 Life Insurance	98	128	100	100
5127 Health Care Savings	469	459	500	700
5130 Cafeteria Plan Benefits	8,216	4,154	4,700	14,800
5133 Health or Fitness Program	45	62	-	-
5134 Other Post Retirement Benefits	(8,718)	(158,947)	-	-
5135 Retiree Health Insurance	27,443	29,877	32,300	34,500
5151 Worker's Compensation	14,000	16,700	17,000	19,500
TOTAL	(125,956)	(41,898)	60,000	75,000
OPERATING EXPENSES				
5200 Office Supplies	19	213	100	100
5205 Safety & Training Materials	1,050	912	600	600
5211 Cleaning and Janitorial Supplies	3,988	3,281	3,500	3,500
5218 Uniforms	308	246	100	200
5241 Small Equipment	313	1,625	1,900	2,100
5301 Auditing Services	459	444	400	1,300
5305 Medical Services/Testing Fees	4,731	1,103	1,300	1,500
5310 Contract Services	7,228	7,081	-	-
5320 Data Services	9,898	9,724	7,000	7,000
5321 Telephone	1,068	1,082	1,000	1,200
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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	2018	2019	2020	2021
	Actual	Actual	Budget	Proposed
5331 Training Expenses	575	1,472	2,800	2,300
5335 Mileage Reimbursement - Local	230	402	200	300
5356 Copier, Printer Lease & Supplies	5,771	5,032	5,500	5,000
5360 Insurance	14,400	16,700	18,700	14,600
5381 Electricity	13,925	10,390	13,000	14,000
5382 Water & Gas	10,339	10,043	12,000	12,000
5384 Refuse Disposal	6,299	5 <i>,</i> 775	7,600	6,600
5401 Building Repair & Maintenance	19,732	9,617	3,900	4,200
5404 Equipment/Machinery Repair & Mtc	678	-	-	-
5414 Software Lic & Mtc Agreements	26,810	28,961	29,000	31,300
5441 Other Services and Charges	3,714	3,164	3,600	3,400
5450 Laundry	944	904	1,200	1,200
5493 Cost Allocation Charges	149,400	134,400	169,900	169,900
5700 Transfer to General Fund	53,600	55,600	60,000	60,000
5700 Transfer to Special Revenue Funds		2,000	-	-
TOTAL	335,479	310,171	343,300	342,300
1915 TOTAL - UTILITY EXPENSE	240,214	301,814	438,300	450,700

Engineering 535-500-1930

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

Expense Detail	2018	2019	2020	2021
	Actual	Actual	Budget	Proposed
PERSONAL SERVICES				
5100 Permanent Employees - Regular	495,944	505,974	470,900	465,300
5101 Permanent Employees - Overtime	24,788	23,405	35,000	23,200
5103 Temporary Wages	309	306	2,700	6,100
5118 Meal Allowance	582	626	600	600
TOTAL	521,623	530,311	509,200	495,200
EMPLOYEE BENEFITS				
5121 P.E.R.A.	37,995	39,204	37,600	36,400
5122 F.I.C.A. Social Security	31,068	31,434	31,500	30,700
5123 F.I.C.A. Medicare	7,265	7,352	7,400	7,200
5125 Dental Insurance	2,296	2,271	2,100	2,300
5126 Life Insurance	1,000	1,244	1,000	1,000
5127 Health Care Savings	9,991	15,753	8,500	11,400
5130 Cafeteria Plan Benefits	109,355	118,802	119,400	129,500
5133 Health or Fitness Program	108	241	-	-
5141 Unemployment Compensation	2,264	3,274	-	-
TOTAL	201,342	219,575	207,500	218,500
OPERATING EXPENSES				
5200 Office Supplies	826	369	500	400
5201 Computer Supplies	3	11	400	100
5203 Paper, Stationery and Forms	94	87	200	100
5205 Safety & Training Materials	97	107	500	200
5212 Motor Fuel	2,770	2,499	3,000	2,500
5218 Uniforms	300	850	500	600
5219 Other Miscellaneous Supplies	44	176	-	-
5240 Small Tools	630	92	800	400
5241 Small Equipment	631	1,995	3,200	3,200
5242 Survey Equipment and Supplies	1,931	199	3,900	5,200
5303 Engineering Services	21,756	397	27,500	17,500
5310 Contract Services	169	2,672	15,000	-
5320 Data Services	1,638	1,912	3,800	3,800

Engineering 535-500-1930

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

Expense Detail	2018	2019	2020	2021
	Actual	Actual	Budget	Proposed
5321 Telephone	2,569	2,541	2,700	2,700
5322 Postage	-	41	100	100
5331 Training Expenses	3,002	4,527	5,000	2,500
5335 Mileage Reimbursement	2,055	2,274	2,200	2,200
5355 Printing and Copying	537	476	1,000	800
5356 Copier, Printer Lease & Spplies	165	211	600	2,500
5404 Equipment Maintenance Repair	295	541	1,600	1,600
5409 Fleet Services	2,147	3,600	4,000	3,300
5414 Software Lic & Mtc Agreements	9,034	12,574	13,900	12,100
5433 Dues and Subscriptions	284	328	300	300
5435 Books and Pamphlets	8	-	-	100
5438 Licenses	326	-	100	-
5441 Other Services and Charges	1,187	1,558	23,100	24,600
5486 One Call system	2,809	3,289	3,600	3,600
TOTAL	55,307	43,326	117,500	90,400
1930 TOTAL - ENGINEERING	778,272	793,212	834,200	804,100

Customer Service 535-500-1940

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

Expense Detail	2018	2019	2020	2021
	Actual	Actual	Budget	Proposed
PERSONAL SERVICES				
5100 Permanent Employees - Regular	129,432	172,135	177,100	166,400
5101 Permanent Employees - Overtime	153	2,542	1,700	1,700
		21	-	
TOTAL	129,585	174,698	178,800	168,100
EMBLOVEE DENIEFITO				
EMPLOYEE BENEFITS	0.466	42.507	12.100	42.200
5121 P.E.R.A.	9,466	12,587	13,100	12,300
5122 F.I.C.A. Social Security	7,751	10,415	11,100	10,400
5123 F.I.C.A. Medicare	1,813	2,435	2,600	2,400
5125 Dental Insurance	815	1,020	1,000	1,000
5126 Life Insurance	355	564	500	500
5127 Health Care Savings	2,669	6,948	3,900	5,000
5130 Cafeteria Plan Benefits	31,428	44,221	48,000	48,400
5133 Health or Fitness Program	92	95	-	-
TOTAL	54,389	78,285	80,200	80,000
OPERATING EXPENSES				
5200 Office Supplies	189	371	800	800
5201 Computer Supplies	-	143	300	300
5212 Motor Fuels	173	16	-	-
5241 Small Equipment	224	1,237	1,200	700
5310 Contract Services	22,859	17,442	25,200	25,200
5321 Telephone	127	189	200	200
5322 Postage	25,775	28,637	28,300	28,300
5331 Training Expense	1,138	2,283	2,200	2,200
5339 Armored Pickup	872	1,113	1,000	1,000
5355 Printing & Copying	839	725	1,100	1,100
5356 Copier, Printer Lease & Spplies	298	181	300	300
5401 Building Repair & Maintenance	250	-	-	-
5404 Equipment Repair & Maintenance	127	63	200	200
5409 Fleet Services	32	-	-	-
5418 Vehicle/Equipment Lease	869	151	-	-
5427 Credit Card Commission	10,333	13,053	9,000	13,000

Customer Service 535-500-1940

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

Expense Detail	2018	2019	2020	2021
	Actual	Actual	Budget	Proposed
5432 Uncollectible Accounts	7,211	9,176	4,900	4,900
5441 Other Services & Charges	184	206	500	500
TOTAL	71,500	74,986	75,200	78,700
1940 TOTAL - CUSTOMER SERVICES	255,474	327,969	334,200	326,800

Utility Operations 535-500-1945

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

Expense Detail	2018	2019	2020	2021
	Actual	Actual	Budget	Proposed
PERSONAL SERVICES				
5100 Permanent Employees - Regular	754,790	810,318	952,000	996,100
5101 Permanent Employees - Overtime	67,273	60,240	80,000	65,000
5103 Other Wages	20,283	15,960	27,000	25,000
5118 Meal Allowance	1,632	1,772	2,000	1,800
TOTAL	843,978	888,290	1,061,000	1,087,900
EMPLOYEE BENEFITS				
5121 P.E.R.A.	60,386	63,662	76,400	78,300
5122 F.I.C.A. Social Security	50,692	52,593	65,700	67,300
5123 F.I.C.A. Medicare	11,853	12,299	15,400	15,800
5125 Dental Insurance	4,415	4,758	5,600	6,200
5126 Life Insurance	1,917	2,608	2,700	2,800
5127 Health Care Savings	14,107	17,708	24,500	19,900
5130 Cafeteria Plan Benefits	205,557	236,793	312,600	310,400
5133 Health or Fitness Program	51	268	-	-
TOTAL	348,978	390,689	502,900	500,700
OPERATING EXPENSES				
5200 Office Supplies	1,192	1,508	2,000	1,500
5201 Computer Supplies/Software	3,274	505	600	600
5205 Safety & Training Materials	6,376	3,968	4,600	4,600
5210 Plant Operating Supplies	13,122	14,126	14,000	14,000
5212 Motor Fuels	45,442	39,493	48,600	39,700
5218 Uniforms	7,563	6,355	7,600	7,600
5219 Other Miscellaneous Supplies	4,638	1,786	2,000	2,000
5220 Repair and Maintenance Supplies	3,906	6,251	7,000	7,000
5222 Blacktop	14,193	23,712	16,500	18,500
5224 Gravel and Other Maintenance Materials	49,929	52,019	53,000	53,000
5227 Utility Maintenance Supplies	57,839	, 76,156	98,300	98,300
5240 Small Tools	7,194	6,402	4,600	4,600
5241 Small Equipment	1,490	7,231	7,600	8,300
5310 Contract Services	434	3,251	5,300	5,300

Utility Operations 535-500-1945

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

Expe	nse Detail	2018	2019	2020	2021
		Actual	Actual	Budget	Proposed
5320	Data Services	-	-	1,900	1,900
5321	Telephone	1,167	1,310	1,200	1,200
5331	Training Expense	2,384	1,511	6,400	4,000
5333	Freight and Delivery Charges	714	900	1,000	1,000
5335	Mileage Reimbursement	3,826	4,258	6,700	4,800
5355	Printing & Copying	5,451	1,599	8,500	8,000
5356	Copier, Printer Lease & Supplies	289	585	300	600
5384	Refuse Disposal	13,599	9,756	12,000	12,000
5404	Equipment/Maintenance Repair	7,191	4,306	5,600	6,100
5409	Fleet Services	115,533	128,151	115,700	113,900
5414	Software Lic & Mtc Agreements	1,276	3,138	3,200	3,200
5415	Vehicle/Equip Rent	13,850	3,158	13,000	10,500
5419	Other Rentals	101	-	-	-
5433	Dues and Subscriptions	6,776	6,794	7,400	7,500
5441	Other Services & Charges	14,442	26,406	4,000	4,000
5450	Laundry	3,555	3,513	4,400	4,400
5700	Transfer to General Fund	474,470	470,641	491,500	491,500
	TOTAL	881,216	908,789	954,500	939,600
1945	TOTAL - UTILITY OPERATIONS	2,074,172	2,187,768	2,518,400	2,528,200

Steam Utility Fund 540

The Steam Utility Fund is a self supporting enterprise fund which accounts for the generation and distribution of steam. The major source of revenues is in metered sales to customers. Major categories of expense include purchased power, water and chemicals, and fuel. Presented below is a tabular summary of the major categories of revenues and expenses over a four year period.

Estimated Income and	2018	2019	2020	2021
Expense	Actual	Actual	Budget	Proposed
REVENUE				
Operating	7,647,995	7,861,703	8,187,757	8,126,989
Miscellaneous	5,323,623	5,430,976	9,115,904	1,560,000
	12,971,618	13,292,679	17,303,661	9,686,989
EXPENSES				
Duluth Steam Co-op Management Contract	2,986,510	2,804,670	2,911,520	2,969,418
Fuel Expense	3,046,353	3,244,783	3,449,320	3,267,113
Other Operating & Maintenance Expenses	728,612	673,170	870,007	771,757
Depreciation	1,235,611	1,318,551	1,318,551	1,618,545
In Lieu of Taxes	161,101	152,960	152,796	152,796
Bond Interest	201,463	191,219	176,843	438,662
	8,359,650	8,385,353	8,879,037	9,218,291
ESTIMATED OPERATING INCOME/(LOSS)	4,611,968	4,907,326	8,424,624	468,698

Steam Utility Fund 540

Revenue Detail	2018	2019	2020	2021
	Actual	Actual	Budget	Proposed
OPERATING REVENUES:				
4801 Off/On Charge	1,500	300	-	-
4802 Interest Earned on Customer Accts	24,121	23,656	22,800	22,800
4809 Misc Non-Operating Income	69,725	4,155	11,000	11,000
4840 Energy Charge	2,814,134	3,052,978	3,276,849	3,114,038
4842 Capacity Charge	4,088,047	4,055,605	4,150,176	4,167,672
4843 Steam Repair - Labor	8,889	5,649	4,200	4,200
4844 Steam Repair - Materials	2,682	4,546	6,000	6,000
4845 Hot Water Sales	304,409	337,297	274,020	277,040
4846 Chilled Water Capacity Charge	198,253	198,253	198,253	198,253
4847 Chilled Water Energy Charge	115,100	82,907	114,534	105,289
4858 Infrastructure Charge	21,135	96,357	129,925	220,697
TOTAL OPERATING REVENUES	7,647,995	7,861,703	8,187,757	8,126,989
MISCELLANEOUS REVENUES:				
4210 Pass-thru Federal Grants	-	-	9,000,000	1,500,000
4220 Minnesota Grants - Capital	5,095,641	5,269,398	-	-
4850 Earnings on Investments	2,986	-	-	-
4855 DECC Capacity Charge	232,098	229,473	115,904	60,000
4720 Gain/Loss on Sale Capital Assets	(7,102)	(67,895)	-	
TOTAL MISCELLANEOUS REVENUES	5,323,623	5,430,976	9,115,904	1,560,000
TOTAL REVENUE	12,971,618	13,292,679	17,303,661	9,686,989

Steam Utility Fund 540

Expense Detail by Division	2018	2019	2020	2021
	Actual	Actual	Budget	Proposed
1490 Production	3,046,353	3,244,783	3,449,320	3,267,113
1491 Chiller Production	53,290	84,070	65,057	65,057
1492 Production Maintenance	268,632	238,175	279,000	270,000
1493 Transmission & Distribution	134,617	83,980	318,000	228,000
1494 Customer Accounting	6,895	5,000	6,500	6,500
1495 Administration & General	4,630,093	4,514,193	4,562,667	4,921,359
1497 Hot Water	18,307	23,933	21,650	21,600
1499 Debt Service & Capital	201,463	191,219	176,843	438,662
TOTAL EXPENSES	8,359,650	8,385,353	8,879,037	9,218,291

Production 540-1490

Records fuel, water, electric and other direct costs associated with the operation of the boilers and production of steam.

Expense Detail	2018	2019	2020	2021
	Actual	Actual	Budget	Proposed
5216 Chemicals	71,371	12,185	54,000	48,000
5220 Repair and Mtc Supplies	3,741	5,764	-	-
5381 Electricity	123,059	83,861	120,000	120,000
5382 Water, Gas and Sewer	201,678	204,363	184,250	177,100
5383 Natural Gas	1,701,147	2,403,996	2,448,620	2,519,880
5384 Refuse Disposal	2,177	2,121	-	-
5385 Oil	23,802	16,906	27,337	26,078
5387 Coal	896,148	501,432	581,504	348,890
5388 Ash Handling	23,230	14,155	33,609	27,165
1490 TOTAL - PRODUCTION	3,046,353	3,244,783	3,449,320	3,267,113

Chiller Production 540-1491

Records the variable cost of producing and distributing chilled water.

Expense Detail	2018	2019	2020	2021
	Actual	Actual	Budget	Proposed
5216 Chemicals	2,969	40,991	7,500	7,500
5220 Repair & Mntc Supplies	7,067	6,831	6,600	6,600
5310 Contract Services	-	561	10,250	10,250
5381 Electricity	38,423	30,467	35,233	35,233
5382 Water, Gas & Sewer	4,831	5,220	5,474	5,474
				_
1491 TOTAL - PRODUCTION	53,290	84,070	65,057	65,057

Production Maintenance

540-1492

Division operates, maintains and improves the steam distribution system to provide an adequate, reliable, and safe supply of steam to customers. It inspects the customer's equipment and assists in maintaining their steam utilization equipment.

Expense Detail	2018	2019	2020	2021
	Actual	Actual	Budget	Proposed
5205 Safety Equipment & Supplies	11,855	9,380	15,000	12,000
5220 Repair Materials & Supplies	168,537	157,087	192,000	192,000
5310 Contract Services	87,378	71,513	72,000	66,000
5441 Other Services & Charges	862	195	-	-
1492 TOTAL - PRODUCTION MAINTENANCE	268,632	238,175	279,000	270,000

Transmission & Distribution

540-1493

Provides the materials, supplies, and contractual services when required for the operation of the distribution system, involving ten miles of line, 105 manholes, and 230 services.

Expense Detail	2018	2019	2020	2021
	Actual	Actual	Budget	Proposed
5220 Repair Materials & Supplies	52,073	34,954	108,000	144,000
5310 Contract Services	82,544	49,026	210,000	84,000
_				
1493 TOTAL - TRANSMISSIONS & DISTRIBUTION	134,617	83,980	318,000	228,000

Customer Accounting

540-1494

Supports the department's operations by billing promptly and accurately for services provided. Collects, deposits, and accounts for all revenues.

Expense Detail	2018	2019	2020	2021
	Actual	Actual	Budget	Proposed
5200 Office Supplies	-	-	500	500
5322 Postage	545	-	-	-
5432 Uncollectible Accounts	6,350	5,000	6,000	6,000
1494 TOTAL - CUSTOMER ACCOUNTING	6,895	5,000	6,500	6,500

Administration & General

540-1495

Manages the Duluth Steam Cooperative and administers the auditing expense, insurance, depreciation, in lieu of tax, and the Duluth Steam District management contract.

Exper	nse Detail	2018	2019	2020	2021
		Actual	Actual	Budget	Proposed
5200	Office Supplies	1,778	1,752	2,400	2,400
5301	Audit Fees	1,139	3,002	1,100	1,500
5307	Management Contract	2,986,510	2,804,670	2,911,520	2,969,418
5319	Other Professional Services	23,866	14,214	1,200	4,300
5321	Telephone Service	9,314	7,412	7,800	4,200
5322	Postage	687	1,348	1,200	1,200
5331	Travel/Training	-	-	1,500	1,000
5340	Advertising & Promotion	3,350	4,007	4,800	4,800
5361	General Liability Boiler Insurance	73,054	82,881	33,000	41,000
5384	Refuse Disposal	-	-	2,400	1,800
5404	Equipment/Machinery Repair & Mtc	-	-	1,200	1,200
5415	Vehicle/Equip Rent (Short-term)	7,607	5,268	6,000	6,000
5420	Depreciation	1,235,611	1,318,551	1,318,551	1,618,545
5433	Dues & Subscription	9,406	11,477	6,000	4,800
5438	Licenses Operating	53,118	39,108	39,800	35,300
5441	Other Services & Charges	11,318	11,820	14,400	14,400
5443	Board & Meeting Expenses	1,334	123	1,200	900
5480	Payment in Lieu of Taxes	161,101	152,960	152,796	152,796
5493	Cost Allocation	50,900	55,600	55,800	55,800
1495	TOTAL - ADMINISTRATION & GENERAL	4,630,093	4,514,193	4,562,667	4,921,359

Hot Water 540-1497

Expense Detail	2018	2019	2020	2021
	Actual	Actual	Budget	Proposed
5216 Chemicals	507	351	-	-
5220 Repair & Maintenance Supplies	-	-	6,000	4,800
5310 Contract Services	-	(1)	8,400	4,800
5381 Electricity	17,776	22,603	7,250	12,000
5441 Other Services & Charges	24	980	-	-
1497 TOTAL - HOT WATER	18,307	23,933	21,650	21,600

Debt Service 540-1499

To pay the interest expense on the outstanding bond issues and the DEDA storefront loan.

Expense Detail	2018	2019	2020	2021
	Actual	Actual	Budget	Proposed
5611 Bond Interest	166,959	156,683	139,057	395,916
5612 Other Debt Interest	-	-	5,132	2,196
5620 Fiscal Agents Fee	950	950	950	950
5622 Bond Amortization	33,554	33,586	31,704	39,600
1499 TOTAL - DEBT SERVICE	201,463	191,219	176,843	438,662

Internal Service Funds

Funds

Self-Insurance - Workers' Compensation Self-Insurance - Liability Medical Health Fund Dental Health Fund Fleet Services Internal Service funds account for financing of goods or services provided by one department to other departments of the City, or to other governmental units on a cost reimbursement basis.

	2018	2019	2020	2021
	Actual	Actual	Budget	Proposed
FUND BALANCE - JANUARY 1	5,776,098	5,100,824	4,558,755	4,153,200
REVENUES				
Participation from Other Funds	25,977,775	28,063,156	30,701,726	31,806,496
Charges for Services	4,048,681	4,516,953	4,351,013	4,228,855
Miscellaneous	3,355,246	3,736,951	2,913,231	2,915,731
TOTAL REVENUES	33,381,702	36,317,060	37,965,970	38,951,082
EXPENSES				
Personal Services	2,495,422	2,943,200	2,653,354	2,833,454
Other Expenditures	4,677,804	5,361,958	5,324,250	5,333,840
Claims	26,883,750	28,553,972	30,393,921	30,468,821
TOTAL EXPENSES	34,056,976	36,859,130	38,371,525	38,636,115
FUND BALANCE - DECEMBER 31	5,100,824	4,558,755	4,153,200	4,468,167

Self-Insurance - Workers' 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.

	2018	2019	2020	2021
	Actual	Actual	Budget	Proposed
FUND BALANCE - JANUARY 1	193,328	(173,360)	(613,052)	(864,452)
REVENUES				
Transfer from City Funds				
- General	800,000	1,000,000	900,000	1,900,000
- Public Utility	151,300	151,300	158,800	186,300
Other Reimbursements	406,863	100,114	137,700	141,200
TOTAL REVENUES	1,358,163	1,251,414	1,196,500	2,227,500
EXPENSES				
Personal Services	591,165	846,622	532,900	690,500
Claims: Workers' Compensation	657,024	276,102	371,000	376,100
Other Services and Charges	476,662	568,382	544,000	560,600
TOTAL EXPENSES	1,724,851	1,691,106	1,447,900	1,627,200
FUND BALANCE - DECEMBER 31	(173,360)	(613,052)	(864,452)	(264,152)
BUDGETED FTE'S	2018	2019	2020	2021
1100 Safety & Training Officer	1	1	1	1

Self-Insurance - Liabilities

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.

	2018 Actual	2019 Actual	2020 Budget	2021 Proposed
FUND BALANCE - JANUARY 1	962,324	1,060,284	833,318	743,638
REVENUES				
Transfer from City Funds				
- General	400,000	400,000	500,000	500,000
- Public Utility	121,600	156,100	193,840	230,100
- Duluth Steam	20,298	20,363	20,360	40,100
Duluth Airport	47,347	47,015	47,020	64,700
DEDA	24,575	24,812	24,810	28,400
Other Reimbursements	10,755	18,345	-	-
TOTAL REVENUES	624,575	666,635	786,030	863,300
EXPENSES				
Claims: Liability	22,951	346,831	325,400	395,200
Property/Boiler Insurance	188,826	187,902	190,470	229,200
Other Services and Charges	314,838	358,868	359,840	362,500
TOTAL EXPENSES	526,615	893,601	875,710	986,900
FUND BALANCE - DECEMBER 31	1,060,284	833,318	743,638	620,038

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.

	2018 Actual	2019 Actual	2020 Budget	2021 Proposed
FUND BALANCE - JANUARY 1	5,311,217	4,869,884	5,001,204	4,942,300
REVENUES				
City Employer/Employee Premium	23,594,321	25,398,379	27,922,972	27,922,972
Sub-Group Employer/Employee Premium	2,100,192	2,324,058	2,597,803	2,597,803
Miscellaneous	750,766	1,206,471	100,000	100,000
TOTAL REVENUES	26,445,279	28,928,908	30,620,775	30,620,775
EXPENSES				
Personal Services	360,500	371,315	382,454	382,454
Claims	25,378,569	27,031,683	28,742,051	28,742,051
Other Services and Charges	1,147,543	1,394,590	1,555,174	1,555,174
TOTAL EXPENSES	26,886,612	28,797,588	30,679,679	30,679,679
FUND BALANCE - DECEMBER 31	4,869,884	5,001,204	4,942,300	4,883,396

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.

	2018 Actual	2019 Actual	2020 Budget	2021 Proposed
	Actual	Actual	Duuget	Proposed
FUND BALANCE - JANUARY 1	245,766	255,821	237,365	228,611
REVENUES				
City Employer/Employee Premiums	818,334	865,187	933,924	933,924
Sub-Group Employer/Employee Premiums	79,159	80,373	76,728	76,728
TOTAL REVENUES	897,493	945,560	1,010,652	1,010,652
EXPENSES				
Claims	825,206	899,356	955,470	955,470
Other Services and Charges	62,232	64,660	63,936	63,936
TOTAL EXPENSES	887,438	964,016	1,019,406	1,019,406
FUND BALANCE - DECEMBER 31	255,821	237,365	228,611	219,857

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.

	2018	2019	2020	2021
	Actual	Actual	Budget	Proposed
FUND BALANCE - JANUARY 1	(936,537)	(911,805)	(900,081)	(896,898)
REVENUES				
SALES & SERVICES (BY ACCOUNT):				
Fuel Sales	1,011,852	1,050,096	1,083,300	1,054,000
Fleet Repair Part Sales, Fleet Parts	805,857	915,411	851,500	942,500
Fleet Repair Part Sales, Sublet Part Sales	268,205	499,848	330,110	292,630
Fleet Repair Services, Fleet Labor	1,772,699	1,755,310	1,880,373	1,733,995
Fleet Repair Services, Sublet Labor	190,068	296,288	205,730	205,730
TOTAL SALES & SERVICES	4,048,681	4,516,953	4,351,013	4,228,855
SALES & SERVICES (BY FUND):				
General Fund	3,027,102	3,440,605	3,285,313	3,244,455
Special Projects Fund	1,215	2,848	4,000	2,700
Parks Fund	4,092	2,044	-	1,900
Parking Fund	14,786	6,938	9,800	10,000
Water and Gas	614,306	614,046	604,800	559,800
Sewer	168,976	208,745	202,200	190,000
Stormwater	166,096	173,760	171,300	159,400
Street Light Utility	52,108	67,967	73,600	60,600
TOTAL SALES & SERVICES	4,048,681	4,516,953	4,351,013	4,228,855
Other Revenue	7,511	7,590	1,000	_
TOTAL REVENUES	4,056,192	4,524,543	4,352,013	4,228,855

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.

	2018	2019	2020	2021
	Actual	Actual	Budget	Proposed
EXPENSES				
Personal Services	1,113,191	1,164,588	1,196,500	1,222,300
Benefits	430,566	560,675	541,500	538,200
Other Expenses	2,487,703	2,787,556	2,610,830	2,562,430
TOTAL EXPENSES	4,031,460	4,512,819	4,348,830	4,322,930
FUND BALANCE - DECEMBER 31	(911,805)	(900,081)	(896,898)	(990,973)

Fleet Services - Personnel Summary

		2018	2019	2020	2021
		Actual	Actual	Budget	Proposed
1100	Fleet Services Manager	1.00	1.00	1.00	1.00
133	Budget & Operations Analyst	0.20	0.20	0.20	0.20
32	Fleet Services Coordinator	-	-	1.00	1.00
32	Fleet Services Leadworker	2.00	2.00	2.00	2.00
28	Fleet Assistant	1.00	1.00	-	-
28	Heavy Equipment Mechanic	6.00	6.00	6.00	6.00
28	Welder	2.00	2.00	2.00	2.00
27	Industrial Equipment Technician	1.00	1.00	1.00	1.00
27	Storekeeper	1.00	1.00	1.00	1.00
27	Vehicle Repair Specialist	1.00	1.00	1.00	1.00
25	Vehicle Maintenance Mechanic	1.00	1.00	1.00	1.00
24	Assistant Storekeeper	1.00	1.00	1.00	1.00
22	Maintenance Worker		1.00	-	1.00
	Division Total	17.20	18.20	17.20	18.20

Fleet Services - Expense Detail

		2018	2019	2020	2021
		Actual	Actual	Budget	Proposed
					_
	DNAL SERVICES				
5100	Permanent Employees - Regular	1,104,185	1,155,142	1,176,500	1,202,300
5101	Permanent Employees - Overtime	8,946	9,198	20,000	20,000
5103	Other Wages	-	158	-	-
5118	Meal Allowance	60	90	-	-
	TOTAL	1,113,191	1,164,588	1,196,500	1,222,300
5121	P.E.R.A.	81,602	84,955	88,200	89,900
5121	P.E.R.A., GASB 68	(45,599)	45,222	-	-
5122	F.I.C.A. Social Security	66,720	69,631	74,200	75,800
5123	F.I.C.A. Medicare	15,604	16,285	17,300	17,700
5125	Dental Insurance	6,739	6,739	6,400	7,200
5126	Life Insurance	4,277	4,541	3,100	3,300
5127	Health Care Savings Plan	23,921	19,905	17,500	23,900
5130	Cafeteria Plan Benefits	277,152	313,037	334,800	320,400
5133	Health or Fitness Program	150	360	-	-
	TOTAL	430,566	560,675	541,500	538,200
OTHE	R EXPENSES				
5200	Office Supplies	507	652	1,500	1,000
5201	Computer Supplies/Software	1,084	1,695	-	-
5205	Safety & Training Materials	2,850	2,625	5,000	5,000
5210	Plant/Operating Supplies	8,462	8,238	20,000	20,000
5211	Cleaning/Janitorial Supplies	1,766	689	-	-
5212	Motor Fuel	1,015,225	1,053,433	1,083,300	1,054,000
5215	Shop Materials	16,438	16,759	16,100	16,600
5218	Uniforms	-	-	-	400
5219	Other Miscellaneous Supplies	4,405	2,452	-	-
5221	Equipment Repair Supplies	949,908	1,095,262	950,100	950,100
5240	Small Tools	2,105	6,939	10,000	8,000
5241	Small Equipment	664	502	-	-
5319	Other Professional Services	4,505	30	6,000	4,000
5320	Data Services	5,677	10,488	-	-
5321	Telephone	534	540	570	570

Fleet Services - Expense Detail

		2018	2019	2020	2021
		Actual	Actual	Budget	Proposed
OTHE	R EXPENSES CONTINUED				
5331	Travel/Training	2,005	369	5,000	5,000
5335	Local Mileage Reimbursement	59	85	130	130
5356	Copier, Printer Lease & Supplies	2,828	2,973	3,000	3,100
5381	Electricity	16,635	16,616	19,000	19,000
5382	Water, Gas and Sewer	17,802	17,187	19,000	19,000
5384	Refuse Disposal	1,255	1,238	1,500	1,500
5401	Building Structure Repair	2,760	1,732	-	-
5404	Equipment Repair & Maintenance	181,852	295,058	202,730	202,730
5414	Software Licenses & Maintenance	11,870	11,726	25,200	25,200
5420	Depreciation	64,934	64,038	59,000	46,400
5438	Licenses	6,583	4,079	7,500	2,500
5441	Other Services and Charges	16,329	17,118	18,000	20,000
5450	Laundry	7,879	9,533	12,000	12,000
5493	Cost Allocation Charges	135,900	145,500	146,200	146,200
5540	Non-Capital Equipment	4,882	-	-	-
	TOTAL	2,487,703	2,787,556	2,610,830	2,562,430
5580	Capital Equipment	21,732	-	-	-
	TOTAL EXPENSES	4,053,192	4,512,819	4,348,830	4,322,930