

Mayor's Proposed
2022 Levy, General
Fund Budget, and
Other Funds

City of Duluth Minnesota - 2022 Budget

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Emily Larson
Mayor

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2022 Budget Narrative Larson

President Van Nett, Vice President Forsman and the Duluth City Council,

The past 18 months have been challenging and wrenching in every way. Since the start of the pandemic and continuing through a busy intersection of very real economic, social, political and relational challenges, on both local and national levels, we have all been stretched close to our breaking point.

We have all seen and experienced enough uncertainty or grief for a lifetime.

We have worried about our loved ones and our neighbors.

We have wondered how or if we will make it to the next paycheck, or through the next crisis.

But here we are. Still standing and shining.

This isn't a state of the city speech – this is not when I am going to outline big new projects or a shift of direction. This budget presentation IS, however, about shared community values – because city budgets attach money to what is considered to be valuable and what is considered to be true. Here's what's true for our community:

- Residents need clean drinking water, reliable utilities and a comprehensive streets program
- Voters need to trust the integrity of our election and governance systems
- Students need safe routes to school and learning supports made available through libraries
- Neighbors need reliable, trusted public safety response when they call 911
- Families and people of all ages need parks that are clean and safely activated
- Businesses need clarity around planning, zoning and permitting
- Workers and jobseekers need careers pathways and support from our Workforce Development
- Staff need to know we have their back for fair compensation and a safe work environment

I have always believed that budgets are moral documents. Every single Duluthian needs to know that, in some way that is meaningful to them, we are in their corner. There is no more important way to show this, and to show up, than through our budget.

Last year we showed up through our ability to safely provide as many services as we possibly could while keeping taxes artificially low. The City passed a 2.98% property tax levy increase of which 0.96% was fully dedicated to the city's portion of lakewalk restoration and the remaining 2.02% was the transition from street light fee to inclusion into the property tax. Rather than adding further to the tax levy to cover routine step increases and general increased costs of city operations, we proposed drawing down up to \$4 million dollars in General Fund reserves. I don't like to cover or subsidize city general operations through our savings – it kicks the can down the road. But in the case of a global pandemic, and the uncertain associated impacts at this time last year, it was just the right thing to do.

My proposed 2022 General Fund Budget for the City of Duluth is for \$97.1 million dollars. This includes a 6% property tax levy increase. Because we anticipate property tax value growth and new construction growth to be a combined 4.94%, and because we are proposing utilizing a modest amount of ARP funding from under the "Revenue Loss" recommendation area, the net property tax impact after growth is 1.06%. This math's out to homeowners as: \$1 more annually for a property valued at \$100,000; \$3 more annually for a property valued at \$175,000 and; \$5 more annually for a property valued at \$225,000.

In my proposed 2022 General Fund Budget, by taxing entity, the City represents just 26% of the entire property tax bill, with ISD 709 at 28% and St. Louis County at 40%. The dedicated Parks Fund, approved by Duluth voters via referendum, makes up 2%.

Through this steady, honest, straight forward proposed budget the City can show up for our community by providing: Fire; Police; Property Parks & Libraries; Streets & Engineering; Administrative Services; Finance; Planning & Economic Development; Legislative & Executive services; some city-wide programming, and; Retiree Medical & Life Insurance. While all departments are able to articulate the need for greater numbers of staff, this proposed budget does not increase staff numbers.

Equally important, however, especially given the financial realities of the past year, is that we are not proposing staff cuts. This proposed budget expects to keep our year round staff numbers at around 870, give or take, with seasonal workers adding to that number. More than ever, we need all hands on deck to help our community recover.

We are able to maintain staffing levels and continue to be a steady, resilient organization serving as the quiet foundation upon which residents build their lives for two specific reasons: CARES Act and the American Rescue Plan (ARP).

Together, these two Federal bills provided Duluth with \$64.6 million dollars of support. The CARES Act provided real-time investments that helped cover costs associated with responding to the pandemic. ARP funds will allow us to invest in strategies and programs which specifically targeting community pandemic recovery and future property tax savings to residents. That dollar figure doesn't include: the additional federal CDBG and Workforce Funds that went right into circulation to meet the community based needs of our non-profits and the incredibly intense needs of the increasing number of job seekers of the past year; the financial support provided to St. Louis County which our community also benefitted from; the Paycheck Protection Program which was critical to businesses across the city, or; the \$2 million the city provided directly to business owners through DEDA and the 1200 Fund.

As you'll see further into the presentation, while our General Fund Reserves and Community Investment Trust are in incredibly strong positions thanks to our prudent choices in the past five years, even added up together and completely spent down, would never have been able to come close to providing this level of pandemic recovery and financial security. Funding supports from the Federal government also meant that we didn't need to utilize our General Fund Reserves to meet operational needs last year. This is incredibly good news because, also as you'll also see later in the presentation, we have a significant financial cliff coming at us in the next 5 years based mostly on the cost of health care.

As I walk through this today, keep in mind that this budget presentation – for purposes that relate to setting the maximum property tax levy for the City of Duluth – represents the General Fund only. Between now and December, council and the public will receive specific budget presentations on all program areas, from the many I listed as being part of the \$97.1 million dollar proposed General Fund to the \$232 million dollars allocated in other fully dedicated budgets. Examples of these include our Enterprise or Special Revenue Funds that are fully dedicated and legislatively dictated - Tourism Tax, Comfort Systems, Streets Sales Tax, etc. These budget areas are funded entirely through their dedicated revenues so are not subject to property tax levying and are not being discussed in any great detail tonight.

It's been a tremendously busy year for us financially and I am grateful for Finance Director Jen Carlson, Budget Manager Jessica Kasper, and their entire team, for monitoring and adapting to our constantly changing financial environment. Putting together our General Fund Budget of \$97.1 million dollars takes our team months. Director Carlson and Manager Kasper kept this budget process moving ahead as scheduled while also tracking our CARES Act and ARP allocation utilization plans. They are a finance power team.

It's been a long eighteen months. This City staff, and this City, have shown incredible tenacity and stamina. To keep getting up and providing the services residents needed to survive. To keep showing up to work when others were able to work from home. To keep going, and to keep hoping.

Thank you to our staff at every level, in every department, for who you are and how you have shown up for this community and each other over the past 18 months.

I often quote this line from Anne Lamott in our staff Leadership Team meetings:

"Lighthouses don't go running all over an island looking for boats to save; they just stand there shining."

My proposed 2022 City of Duluth General Fund Budget doesn't chase shiny things. It's not boastful or fancy. It's not seeking a headline, adding programs, expanding staff or funding a legacy project. Instead, it is a budget for who we are right now: resilient, determined to show up for each other. And in it for the long haul.

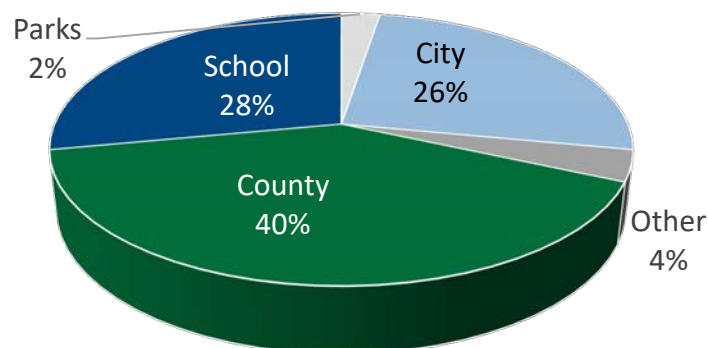
Because together, we stand steady and we shine.

A handwritten signature in blue ink, consisting of a stylized, cursive 'E' followed by a large, loopy 'L'.

Emily Larson
Mayor

City of Duluth Minnesota - 2022 Budget

Breakdown of Average Homestead Property Tax Bill by Taxing Entity



2022 Proposed Property Tax Levy

	2021 Approved Levy	2022 Proposed Levy	Change In Levy
General Operations Levy			
General Operations	\$ 21,879,300	\$ 23,969,946	\$ 2,090,646
Provision for Tax Delinquency	\$ 150,000	\$ 150,000	\$ -
Total General Operations Levy	\$ 22,029,300	\$ 24,119,946	\$ 2,090,646
Supplemental Parks Levy	\$ 280,000	\$ 280,000	\$ -
Capital Projects Levy			
Debt Service	\$ 7,307,600	\$ 7,307,600	\$ -
Infrastructure Permanent Improvements	\$ 280,000	\$ 280,000	\$ -
Total Capital Projects Levy	\$ 7,587,600	\$ 7,587,600	\$ -
Street Light Levy	\$ 2,447,200	\$ 2,447,200	\$ -
Street Maintenance Levy	\$ 2,500,000	\$ 2,500,000	\$ -
Total City Property Tax Levy	\$ 34,844,100	\$ 36,934,746	\$ 2,090,646
Parks Referendum Levy	\$ 2,600,000	\$ 2,600,000	\$ -

Proposed General Operations Levy Increase	\$ 2,090,646	6.00%
2022 Proposed City Tax Levy Increase	\$ 2,090,646	6.00%

New Construction Growth	\$ 333,518	0.96%
Other Property Tax Value Growth	\$ 1,389,362	3.99%
Total Property Tax Growth	\$ 1,722,880	4.94%

Net Property Tax Impact After Growth	\$ 367,766	1.06%
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	2021 Approved Budget	2022 Proposed Budget	Variance 2021 Approved Budget vs 2022 Proposed Budget	
REVENUES			\$	%
Local Government Aid	30.25	30.67	0.42	1.4%
City Sales and Use Tax	12.60	14.50	1.90	15.1%
Property Tax	22.03	24.12	2.09	9.5%
Charges for Services	6.68	6.16	(0.52)	-7.8%
Other Financing Sources	5.44	5.98	0.54	9.9%
Intergovernmental	4.20	4.25	0.05	1.2%
Minnesota Power Franchise Tax	2.75	2.59	(0.16)	-5.8%
Gas Utility in Lieu of Taxes	2.64	2.90	0.26	9.8%
Licenses and Permits	1.72	1.76	0.04	2.3%
All Other Taxes	0.93	0.92	(0.01)	-1.1%
Miscellaneous	0.41	0.47	0.06	14.6%
Fines and Forfeits	0.38	0.38	-	0.0%
Special Assessments	0.49	0.50	0.01	2.0%
Fund Balance Reserves	3.83	-	(3.83)	0.0%
ARPA Funding	-	1.93	1.93	0.0%
Revenue Totals	94.35	97.13	2.78	2.95%
EXPENDITURES				
Salaries and Overtime	48.84	49.77	0.93	1.90%
Medical Insurance	11.81	11.93	0.12	1.02%
Benefits	9.90	10.43	0.53	5.35%
Retiree Medical & Life Insurance	7.40	7.40	-	0.00%
Worker's Compensation	1.90	2.74	0.84	44.21%
Utilities	1.29	1.48	0.19	14.73%
Supplies	3.06	3.18	0.12	3.92%
Other Services and Charges	5.22	5.17	(0.05)	-0.96%
Fleet	2.63	2.74	0.11	4.18%
Software & License Agreements	1.18	1.18	-	0.00%
Professional Svs/Contracts	0.81	0.80	(0.01)	-1.23%
Capital Outlay	0.31	0.31	-	0.00%
Expenditure Totals	94.35	97.13	2.78	2.95%

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General Fund

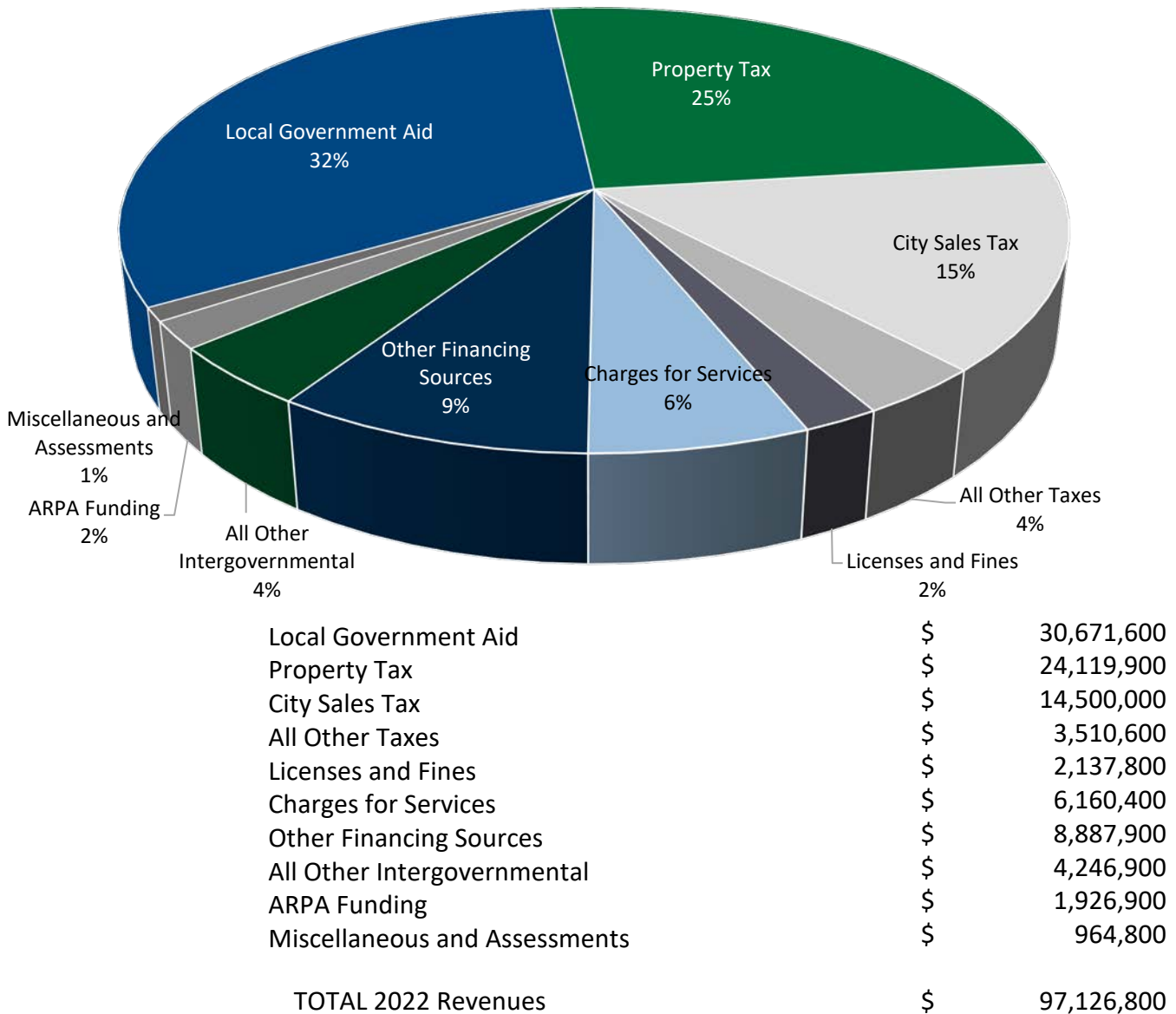
The General Fund provides general purpose government to the citizens of Duluth and accounts for all financial transactions not accounted for in another fund. This fund is used to finance activities such as general government, public safety, public works, libraries, recreation and business and economic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

Financial support for this fund is received from 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.

	2019 Actual	2020 Actual	2021 Budget	2022 Proposed
REVENUES				
Property Tax				
General Operations Levy	19,040,025	21,700,740	21,879,300	23,969,900
Delinquent Property Taxes	175,067	172,295	150,000	150,000
City Sales Tax	14,453,054	13,849,221	12,600,000	14,500,000
All Other Taxes	3,930,296	4,055,387	3,680,100	3,510,600
Local Government Aid	29,668,565	30,282,160	30,247,200	30,671,600
All Other Intergovernmental	4,842,990	4,766,322	4,197,000	4,246,900
Licenses and Fines	2,532,144	2,176,967	2,098,900	2,137,800
Charges for Services	6,990,761	6,795,855	6,678,900	6,160,400
Other Financing Sources	8,510,707	10,074,437	8,083,000	8,887,900
Miscellaneous	1,757,022	2,737,188	905,200	964,800
Cash Balance Forward	-	-	3,825,600	-
ARPA Funding	-	-	-	1,926,900
Total Revenues	91,900,630	96,610,572	94,345,200	97,126,800
EXPENDITURES				
Permanent Salaries	43,865,331	44,594,276	46,391,000	47,255,400
Premium Pay	2,577,199	2,498,134	1,707,600	1,707,600
Other Wages	677,509	447,396	735,800	795,300
Retirement Incentive	-	72,108	-	-
Employee Benefits	20,492,361	21,725,523	21,771,600	22,362,200
Supplies	2,957,686	2,392,248	3,060,800	3,189,100
Other Services & Charges	10,660,159	12,031,370	11,728,500	12,628,600
Utilities	1,091,742	1,063,072	1,294,300	1,483,000
Retiree Medical and Life Insurance	7,667,262	8,087,546	7,349,100	7,399,100
Capital	1,107,985	283,179	306,500	306,500
Total Expenditures	91,097,235	93,194,851	94,345,200	97,126,800

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2022 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 2022. 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.

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General Fund Revenues		2019 Actual	2020 Actual	2021 Budget	2022 Proposed
CATEGORY 10 - TAXES					
4005	Current Property Tax	19,040,025	21,700,740	21,879,300	23,969,900
4010	Delinquent Property Tax	175,067	172,295	150,000	150,000
4015	Mobile Home Tax	80,747	87,822	59,700	64,700
4040	City Sales and Use Tax	14,453,054	13,849,221	12,600,000	14,500,000
4050	Charitable Gambling Tax	3,898	19,080	20,000	20,000
4070	MN Power Franchise Fee	2,705,686	2,785,793	2,750,000	2,590,500
4071	Cable Franchise Fee	820,620	793,812	750,000	730,000
4072	No. MN Utility Franchise Fee	8,128	7,187	6,700	6,700
4080	Forfeit Tax Sale	7,482	-	10,000	10,000
4090	Other Taxes	303,734	361,693	83,700	88,700
TOTAL TAXES		37,598,442	39,777,642	38,309,400	42,130,500
CATEGORY 20 - LICENSES AND PERMITS					
4101	Liquor License	550,959	419,828	373,500	415,000
4102	Beer License	19,771	15,778	11,200	11,200
4105	Hotel License	13,578	7,130	6,500	6,500
4106	Garbage Collection	17,880	17,582	16,000	16,000
4107	Horse & Carriage	396	-	700	700
4108	Emergency Wrecker License	4,450	3,115	6,000	6,000
4109	Gas Station License	8,595	8,295	8,500	8,500
4111	Pawnbroker License	386	386	1,100	1,100
4112	Peddler's License	4,467	4,668	1,000	1,000
4113	Precious Metal Dealer	1,158	1,544	1,500	1,500
4114	Pet Shop License	944	415	600	600
4115	Dog & Cat Hospitals License	581	415	700	-
4116	Dog Kennels License	396	264	400	400
4117	Massage Parlor	13,022	9,773	10,800	10,800
4118	Cigarette License	12,515	11,216	11,000	11,000
4119-01	Motor Vehicle - Dealer	3,326	2,940	4,400	4,400
4119-02	Motor Vehicle - Rental	1,602	801	1,800	1,800
4120	Taxi Permit	19,677	2,787	11,000	11,000
4121	Coin Operating Device	9,270	85	9,000	9,000
4122	Pool & Bowling	1,202	601	1,000	-
4123	Dance Hall License	59	-	-	-
4124	Tree Service Contractor License	-	-	1,400	1,400
	Transportation Network Companies				
4125	License	-	-	7,400	7,400

City of Duluth Minnesota - 2022 Budget

General Fund Revenues		2019 Actual	2020 Actual	2021 Budget	2022 Proposed
CATEGORY 20 - LICENSES AND PERMITS continued					
4126	Shared Active Mobility Systems	3,000	3,000	3,000	3,500
4150	Pet License	-	9	-	-
4151	Fill Permits	16,703	7,800	1,100	1,100
4152	Excavation Permits	23,390	22,236	15,000	20,000
4153	Multiple Dwell License	1,016,787	808,848	916,400	950,000
4154	Commercial Use/Occupancy	126,580	116,043	100,000	100,000
4155	Special Event Permit	5,976	1,508	1,500	1,500
4160	Fire Protection Systems Permit Fees	-	77,843	95,500	95,500
4170	Misc. Perm. & Licenses	110,878	305,827	101,000	61,000
TOTAL LICENSE AND PERMITS		1,987,547	1,850,737	1,719,000	1,757,900
CATEGORY 30 - INTERGOVERNMENTAL					
4209-02	Misc. Federal Grants (Safer Grant)	11,121	16,418	-	16,000
4220-02	State of Minnesota	17,874	6,302	4,000	4,000
4221	Local Government Aid	29,668,565	30,282,160	30,247,200	30,671,600
4222	State Property Tax Aid	236	206	-	-
4225	Ski Trail Reimbursement	6,600	11,000	11,000	11,000
4226	Snowmobile Trail Grants	16,097	-	-	-
4227	Police Training Reimbursement	146,144	148,664	142,000	151,800
4230	PERA Aid	124,428	-	-	-
4232	State Insurance Premium	2,124,504	2,253,160	2,132,800	2,170,800
4233	State of MN PERA Contribution	378,296	502,878	-	-
4240-02	Municipal State Aid - Maintenance	1,533,400	1,533,400	1,533,400	1,533,400
4260	St. Louis County	138,411	183,438	138,400	138,400
4261	ISD 709	278,940	40,168	178,000	156,500
4300-01	HRA in Lieu of Taxes	66,939	70,689	57,400	65,000
TOTAL INTERGOVERNMENTAL		34,511,555	35,048,482	34,444,200	34,918,500
CATEGORY 40 - CHARGES FOR SERVICES					
4301	Zoning Appeals Fees	-	-	600	600
4303	Use Permit - Flood & Wetlands	3,224	3,328	900	900
4306	Building Appeals Fees	373	127	-	-
4307	Planning/Zoning Fees	98,879	80,826	78,200	85,000
4310	Assessment Cost Services	30,704	10,935	40,600	40,600

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General Fund Revenues		2019 Actual	2020 Actual	2021 Budget	2022 Proposed
CATEGORY 40 - CHARGES FOR SERVICES continued			-		-
4311	Assessment Certification Fee	54,966	86,300	30,000	30,000
4315-01	Stormwater Administrative Service	134,400	169,900	169,900	196,800
4315-02	Sewer Administrative Service	208,200	230,400	230,400	238,200
4315-03	Steam Administrative Service	55,600	53,200	53,200	53,200
4315-04	DECC Administrative Service	13,800	-	13,800	21,000
4315-05	DTA Administrative Service	10,300	10,300	10,300	10,300
4315-06	Grant Administration Services	73,648	74,798	69,000	69,000
4315-07	Airport Administrative Service	45,200	45,200	45,200	45,200
4315-08	DEDA Administrative Service	400,000	400,000	400,000	400,000
4315-09	Public Utility Admin Service	817,100	851,000	851,000	876,400
4315-10	Fleet Administrative Service	145,500	146,200	146,200	146,200
4315-11	Golf Administrative Service	16,100	-	8,100	16,100
4315-12	Group Health Admin Service	371,315	380,598	353,300	353,300
4315-13	Self Insurance Admin Service	563,200	614,500	614,500	666,900
4315-14	Spirit Mt. Administrative Service	26,200	26,200	26,200	26,200
4315-15	Parking Administrative Service	138,600	150,000	150,000	116,300
4315-16	Street Lighting System Utility	55,100	-	-	-
4315-17	410 West 1st Street Ramp	17,200	5,000	5,000	6,700
4319	Attorney Fees	5,275	3,575	4,000	7,500
4320	IT Services	22,886	27,407	52,800	18,300
4322	Animal Shelter Fees	18,610	11,424	12,000	12,000
4323	Garnishment Fees	105	45	-	-
4326	Criminal History Checks	573	176	400	400
4328	Pawnbroker Transaction Charge	33,090	22,358	30,000	30,000
4329	False Alarm Fees & Penalties	21,417	21,837	18,000	18,000
4340	Fire Protection Services	4,200	4,200	4,200	4,200
4341	Hydrant Maintenance Service	30,000	30,000	30,000	30,000
4351	Building Inspection Fees	2,564,064	1,700,914	1,654,800	1,764,800
4352	Plumbing Inspection Fees	214,487	348,056	182,200	182,200
4353	Electric Inspection Fees	246,679	536,126	192,300	192,300
4354	HVAC-R Inspection Fees	307,805	574,348	151,800	151,800
4355	Signs Inspection Fees	16,861	20,455	10,600	10,600
4356	House Moving Inspection Fees	13,320	13,759	9,100	9,100
4357	Mobile Home Inspection Fees	1,078	1,010	1,900	1,900
4359	CAF Administrative Fee	25,222	14,965	15,300	15,300
4361	RZP Registration Fee	21,080	20,885	13,100	13,100
4370	Engineering Services	164,399	105,504	1,000,000	300,000
TOTAL CHARGES FOR SERVICES		6,990,761	6,795,855	6,678,900	6,160,400

City of Duluth Minnesota - 2022 Budget

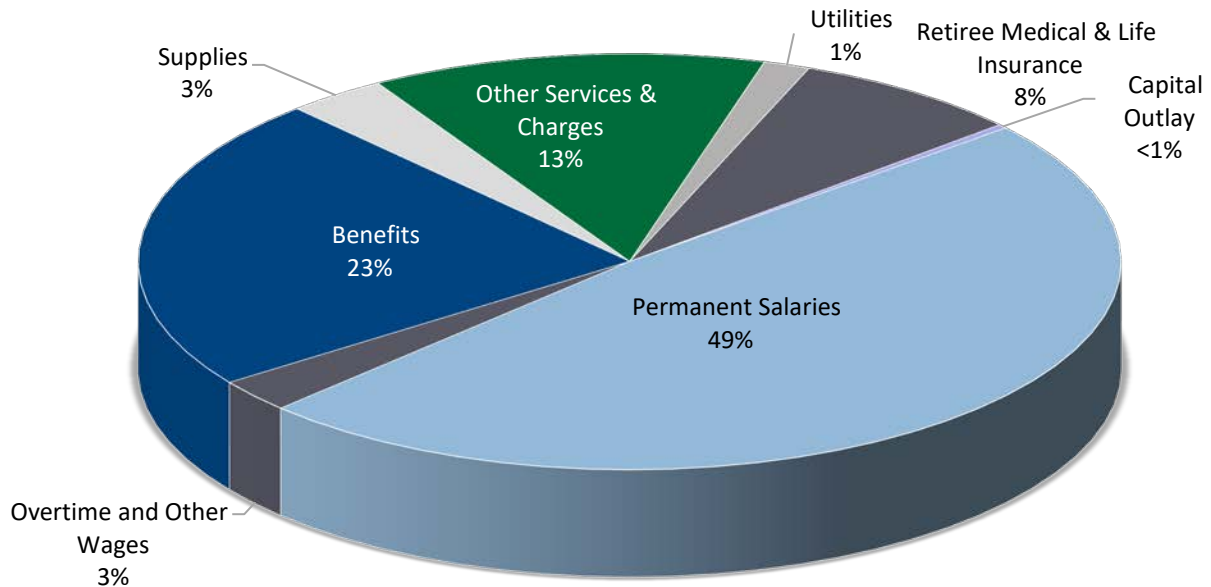
General Fund Revenues		2019 Actual	2020 Actual	2021 Budget	2022 Proposed
CATEGORY 50 - FINES AND FORFEITS					
4470	License Penalties	10,351	1,894	1,500	1,500
4471	Library Fines	38,510	2	-	-
4472	Administrative Fines	77,714	49,639	43,400	43,400
4473	Court Fines	350,971	260,501	335,000	335,000
4474	Police Felony Forfeitures	67,051	14,194	-	-
TOTAL FINES AND FORFEITS		544,596	326,230	379,900	379,900
CATEGORY 60 - SPECIAL ASSESSMENTS					
4500	Assessments	484,685	492,996	106,100	109,900
4500-12	Assessments - Service Charge	-	-	370,000	370,000
4501	Assessments - Penalty & Interest	14,278	16,778	12,800	16,800
TOTAL SPECIAL ASSESSMENTS		498,963	509,774	488,900	496,700
CATEGORY 70 - MISCELLANEOUS					
4601-02	Earnings on Investments	83,511	150,413	-	-
4602-01	Interest on Temporary Loans	4,144	-	-	-
4622	Rent of Buildings	76,106	67,397	84,800	82,500
4623	Rent of Land	6,815	8,963	5,600	5,600
4627	Concessions & Commissions	11,934	-	-	12,000
4631	Media Sales	17,472	5,182	14,700	19,700
4635	Auction Proceeds	4,994	9,176	-	-
4636-02	Sale of Materials	5,760	2,614	5,000	5,000
4639	Sale of Equipment	69,254	59,976	-	-
4640	Sale of Land	-	163,500	-	-
4644	Miscellaneous Sales	121,990	57,293	34,500	74,900
4650	Salary Reimbursement	37,271	7,445	10,000	10,000
4651	Reimburse Extra Duty Employment	-	(1,094)	-	-
4654	Other Reimbursements	572,097	1,351,843	110,300	107,000
4655	Drug Task Force Reimbursement	50,628	107,092	-	-
4660	Gifts & Donations	26,072	5,938	-	-
4680	Damages Recovered	270	19,276	-	-
4700	Other Sources	18,094	60,459	-	-
4701	2% Retention Surtax	1,649	1,941	1,400	1,400
4702	Fond du Luth Proceeds	150,000	150,000	150,000	150,000
TOTAL MISCELLANEOUS		1,258,059	2,227,414	416,300	468,100

City of Duluth Minnesota - 2022 Budget

General Fund Revenues		2019 Actual	2020 Actual	2021 Budget	2022 Proposed
CATEGORY 80 - OTHER FINANCING SOURCES					
4730-20	Transfer from Special Revenue Funds	2,070,965	4,931,421	1,415,100	1,688,900
4730-22	Transfer from Police Grant Funds	1,030,772	913,884	1,300,500	1,515,700
	Transfer from Police Grant Funds-				
4730-23	Overtime	256,529	250,962	116,000	126,000
4730-30	Transfer from Debt Service Funds	5,259	-	-	-
4730-50	Transfer from Enterprise Funds	1,386,300	76,181	1,356,300	1,422,900
4730-51	Transfer from Public Utility Funds	879,105	970,272	1,101,300	1,080,400
4731	Gas Utility in Lieu of Taxes	2,728,817	2,778,917	2,641,000	2,900,000
4732	Steam Utility in Lieu of Taxes	152,960	152,800	152,800	154,000
TOTAL OTHER FINANCING SOURCES		8,510,707	10,074,437	8,083,000	8,887,900
	Fund Balance Reserves	-	-	3,825,600	-
	ARPA Funding				1,926,900
GENERAL FUND TOTAL		91,900,630	96,610,572	94,345,200	97,126,800

City of Duluth Minnesota - 2022 Budget

2022 General Fund Proposed Expenditures

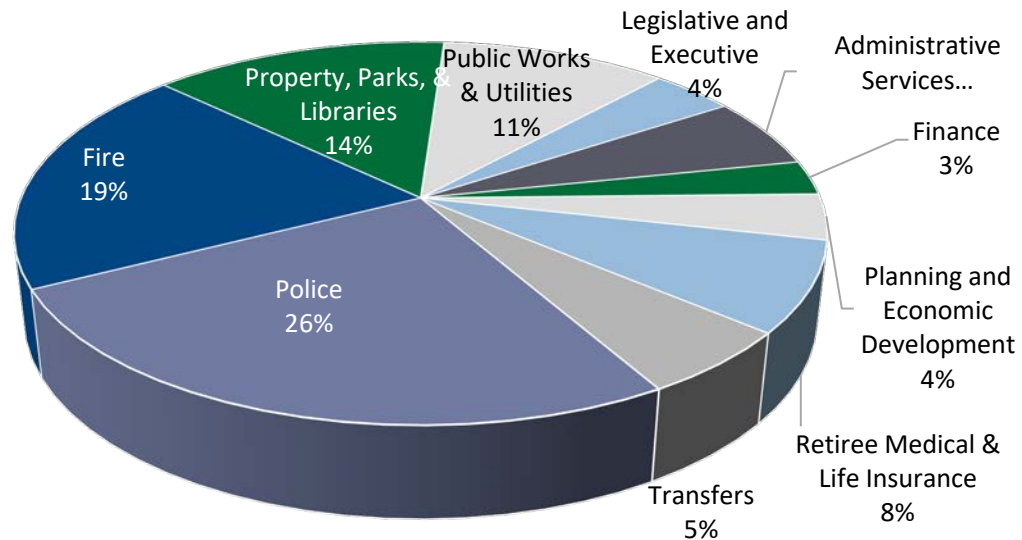


Permanent Salaries	\$	47,255,400
Overtime and Other Wages	\$	2,502,900
Benefits	\$	22,362,200
Supplies	\$	3,189,100
Other Services & Charges	\$	12,628,600
Utilities	\$	1,483,000
Retiree Medical & Life Insurance	\$	7,399,100
Capital Outlay	\$	306,500
TOTAL 2022 EXPENDITURES	\$	97,126,800

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, overtime, and other wages is added, the total is 75% of all budgeted expenses. Other Services and Charges comprises 13% of the total; followed by Retiree Insurance at 8%; Supplies at 3%; Utilities at 1%; and Capital Outlay in the General Fund at less than 1%.

City of Duluth Minnesota - 2022 Budget

2022 General Fund Proposed Expenditures



Police	\$	25,096,500
Fire	\$	19,014,200
Property, Parks, & Libraries	\$	13,621,200
Public Works & Utilities	\$	10,439,900
Legislative and Executive	\$	3,830,400
Administrative Services	\$	5,795,200
Finance	\$	2,814,500
Planning and Economic Development	\$	3,746,600
Retiree Medical & Life Insurance	\$	7,399,100
Transfers	\$	5,369,200
TOTAL 2022 EXPENDITURES	\$	97,126,800

This graph shows the General Fund departmental budgets as a percent of the total General Fund expenditures for budget fiscal year 2022. 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 7% of the total. The remaining five departments totaled together are 23%, with no department exceeding 6%.

City of Duluth Minnesota - 2022 Budget

2022 General Fund Proposed Expenditures

	Permanent Salaries	Overtime	Other Wages	Benefits	Other Expense	Capital Outlay	TOTAL
LEGISLATIVE AND EXECUTIVE							
City Council	-	-	124,200	11,600	70,700	-	206,500
Mayor's Office	524,400	-	10,800	264,300	24,200	-	823,700
Chief Administrative Officer	323,300	-	-	137,600	20,600	-	481,500
Attorney's Office	1,597,600	-	30,000	650,000	41,100	-	2,318,700
DEPARTMENT TOTAL	2,445,300	-	165,000	1,063,500	156,600	-	3,830,400
PROPERTIES, PARKS, & LIBRARIES							
Park Maintenance	1,504,500	75,000	151,000	684,400	884,600	-	3,299,500
Library	2,836,200	800	101,800	1,368,200	448,700	306,500	5,062,200
Facilities Management	1,946,600	25,000	23,000	823,100	2,441,800	-	5,259,500
DEPARTMENT TOTAL	6,287,300	100,800	275,800	2,875,700	3,775,100	306,500	13,621,200
ADMINISTRATIVE SERVICES							
Human Resources	812,000	-	10,000	341,800	74,500	-	1,238,300
Information Technology	1,900,200	10,000	-	801,300	971,100	-	3,682,600
City Clerk	473,600	1,400	121,000	222,600	55,700	-	874,300
DEPARTMENT TOTAL	3,185,800	11,400	131,000	1,365,700	1,101,300	-	5,795,200
FINANCE							
Budget Office	664,100	6,400	-	242,800	37,100	-	950,400
Auditor's Office	657,700	7,600	-	271,900	304,100	-	1,241,300
Purchasing	408,000	-	-	200,600	14,200	-	622,800
DEPARTMENT TOTAL	1,729,800	14,000	-	715,300	355,400	-	2,814,500
PLANNING AND ECONOMIC DEVELOPMENT							
Planning & Development	1,049,100	-	-	407,400	66,900	-	1,523,400
Construction Services & Inspection	1,451,800	9,000	-	617,700	144,700	-	2,223,200
DEPARTMENT TOTAL	2,500,900	9,000	-	1,025,100	211,600	-	3,746,600

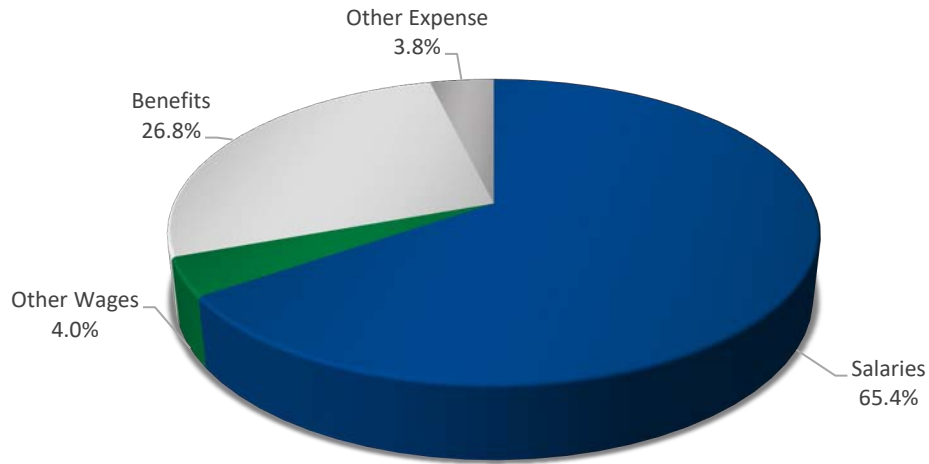
City of Duluth Minnesota - 2022 Budget

2022 General Fund Proposed Expenditures

	Permanent Salaries	Overtime	Other Wages	Benefits	Other Expense	Capital Outlay	TOTAL
FIRE DEPARTMENT							
Fire Administration	505,000	-	-	204,500	59,000	-	768,500
Fire Operations	10,255,700	790,800	-	5,225,400	646,900	-	16,918,800
Life Safety	850,500	11,300	-	374,100	91,000	-	1,326,900
DEPARTMENT TOTAL	11,611,200	802,100	-	5,804,000	796,900	-	19,014,200
POLICE DEPARTMENT	15,362,200	597,300	193,500	7,522,700	1,420,800	-	25,096,500
PUBLIC WORKS							
Director's Office	61,300	-	-	27,400	900	-	89,600
Street Maintenance	2,831,000	117,000	-	1,374,800	4,002,600	-	8,325,400
Engineering	1,240,600	56,000	30,000	560,500	137,800	-	2,024,900
DEPARTMENT TOTAL	4,132,900	173,000	30,000	1,962,700	4,141,300	-	10,439,900
TRANSFERS	-	-	-	27,500	12,740,800	-	12,768,300
2022 PROPOSED GENERAL FUND	47,255,400	1,707,600	795,300	22,362,200	24,699,800	306,500	97,126,800

City of Duluth Minnesota - 2022 Budget

Legislative & Executive Department 2022 Proposed Budget by Expenditure Category



Expenditures by Category	2019 Actual	2020 Actual	2021 Budget	2022 Proposed	Difference
Permanent Salaries	2,315,199	2,439,594	2,404,800	2,445,300	40,500
Overtime	209	1,036	-	-	-
Other Wages	166,363	157,974	165,000	165,000	-
Retirement Incentive	-	23,629	-	-	-
Total Personal Services	2,481,771	2,622,233	2,569,800	2,610,300	40,500
Benefits	935,578	1,021,439	1,086,300	1,063,500	(22,800)
Other Expense	158,831	119,021	156,600	156,600	-
Department Total	3,576,180	3,762,693	3,812,700	3,830,400	17,700

Expenditures by Division	2019 Actual	2020 Actual	2021 Budget	2022 Proposed	Difference
City Council	189,634	178,810	206,500	206,500	-
Mayor's Office	730,317	751,878	779,400	823,700	44,300
Chief Admin Officer	334,908	439,791	482,000	481,500	(500)
Attorney's Office	2,321,321	2,392,213	2,344,800	2,318,700	(26,100)
Department Total	3,576,180	3,762,693	3,812,700	3,830,400	17,700

	2019	2020	2021	2022	Difference
Budgeted FTE's	24.3	25.8	25.8	25.8	0.0

City of Duluth Minnesota - 2022 Budget

City Council

The City Council is comprised of nine members, five who serve from geographical districts and four who serve at large. Councilors serve four year terms. The Council is responsible for enacting ordinances and resolutions, adopting an annual budget, raising money for municipal functions through the approval of property tax levies, borrowing, bonding; reviewing various authorities, approving economic development plans, initiating, and approving public improvements; protecting public health, safety, and welfare through legislation and licensing.

Budgeted FTE's	2019	2020	2021	2022	Difference
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There are no fulltime, permanent employees assigned to this division.

Expenditures	2019 Actual	2020 Actual	2021 Budget	2022 Proposed	Difference
Personal Services					
Permanent Salaries	-	-	-	-	-
Overtime	-	-	-	-	-
Other Wages	124,200	110,120	124,200	124,200	-
Total Salaries	124,200	110,120	124,200	124,200	-
Benefits	9,247	8,475	11,600	11,600	-
Other Expense					
Materials & Supplies	-	734	1,300	1,300	-
Services	9,280	7,719	12,000	12,000	-
Utilities & Mtc	41,819	48,192	52,200	52,200	-
Other	5,089	3,570	5,200	5,200	-
Total Other Expense	56,188	60,215	70,700	70,700	-
Division Total	189,634	178,810	206,500	206,500	-

City of Duluth Minnesota - 2022 Budget

General Fund Expenditure Detail	2019 Actual	2020 Actual	2021 Budget	2022 Proposed
City Council - 110-110-1101				
PERSONAL SERVICES				
5103 Other Wages	124,200	110,120	124,200	124,200
TOTAL	124,200	110,120	124,200	124,200
EMPLOYEE BENEFITS				
5121 PERA Retirement	1,392	(81)	2,100	2,100
5122 FICA - Social Security	6,039	6,953	7,700	7,700
5123 FICA - Medicare	1,816	1,603	1,800	1,800
TOTAL	9,247	8,475	11,600	11,600
OTHER EXPENDITURES				
5201 Computer Supplies/Software	-	734	1,000	1,000
5219 Other Miscellaneous Supplies	-	-	300	300
5319 Other Professional Services	5,350	4,450	4,000	4,000
5331 Travel/Training	3,715	2,145	7,000	7,000
5355 Printing & Copying	215	1,124	1,000	1,000
5404 Equipment/Machinery Repair & Mtc	-	2,850	3,700	3,700
5414 Software Licenses & Mtce Agreements	41,819	45,342	48,500	48,500
5433 Dues & Subscription	950	-	1,000	1,000
5441 Other Services & Charges	1,682	2,700	2,000	2,000
5443 Board & Meeting Expenses	2,457	870	2,200	2,200
TOTAL	56,188	60,215	70,700	70,700
DIVISION TOTAL	189,634	178,810	206,500	206,500

City of Duluth Minnesota - 2022 Budget

Mayor's Office

The Mayor's Office provides leadership and direction to the Executive Branch of city government. The Mayor serves as chief executive officer of the City, provides leadership to the community and serves as the identifiable representative of the City. The Mayor's Office provides policy initiatives to the City Council to help direct the vision of the community.

Budgeted FTE's	2019	2020	2021	2022	Difference
Mayor	1.0	1.0	1.0	1.0	-
131 Executive Assistant	1.0	1.0	1.0	1.0	-
1050 Human Rights Officer	1.0	1.0	1.0	1.0	-
1070 Comm Relations Officer	1.0	1.0	1.0	1.0	-
Public Information					
1085 Officer	-	1.0	1.0	1.0	-
1110 Comm & Policy Officer	1.0	1.0	1.0	1.0	-
Division Total	5.0	6.0	6.0	6.0	0.0

Expenditures	2019 Actual	2020 Actual	2021 Budget	2022 Proposed	Difference
Personal Services					
Permanent Salaries	450,872	500,405	496,800	524,400	27,600
Overtime	119	119	-	-	-
Other Wages	9,680	3,852	10,800	10,800	-
Total Salaries	460,671	504,376	507,600	535,200	27,600
Benefits	251,137	239,309	247,600	264,300	16,700
Other Expense					
Materials & Supplies	3,579	242	3,000	3,000	-
Services	6,145	4,027	10,800	10,800	-
Other	8,785	3,924	10,400	10,400	-
Total Other Expense	18,509	8,193	24,200	24,200	-
Division Total	730,317	751,878	779,400	823,700	44,300

City of Duluth Minnesota - 2022 Budget

General Fund Expenditure Detail	2019 Actual	2020 Actual	2021 Budget	2022 Proposed
Mayor's Office - 110-110-1102				
PERSONAL SERVICES				
5100 Permanent Salaries	450,872	500,405	496,800	524,400
5101 Premium Pay	119	119	-	-
5103 Other Wages	9,680	3,852	10,800	10,800
TOTAL	460,671	504,376	507,600	535,200
EMPLOYEE BENEFITS				
5121 PERA Retirement	30,559	33,815	37,300	39,300
5122 FICA - Social Security	21,160	23,102	31,500	33,200
5123 FICA - Medicare	6,391	6,753	7,400	7,800
5125 Dental Insurance	2,062	2,376	2,400	2,400
5126 Life Insurance	1,139	1,224	1,100	1,100
5127 Health Care Savings Plan (HCSP)	57,846	16,543	10,900	23,500
5130 Cafeteria Plan Benefits	131,982	155,496	157,000	157,000
TOTAL	251,137	239,309	247,600	264,300
OTHER EXPENDITURES				
5200 Office Supplies	1,313	242	2,000	2,000
5219 Other Miscellaneous Supplies	51	-	500	500
5241 Small Equip-Office/Operating	2,216	-	500	500
5321 Phone Service Cellular Phone	2,103	2,073	2,200	2,200
5322 Postage	-	-	100	100
5331 Travel/Training	3,822	1,720	6,500	6,500
5355 Printing & Copying	220	234	2,000	2,000
5433 Dues & Subscription	455	414	400	400
5441 Other Services & Charges	1,422	1,427	3,000	3,000
5443 Board & Meeting Expenses	2,566	1,633	2,000	2,000
5444 Mayor's Contingent Account	4,341	450	5,000	5,000
TOTAL	18,509	8,193	24,200	24,200
DIVISION TOTAL	730,317	751,878	779,400	823,700
REVENUE SOURCE				
4654 Other Reimbursements	1,390	380	-	-
DIVISION TOTAL	1,390	380	-	-

City of Duluth Minnesota - 2022 Budget

Chief Administrative Officer

The Chief Administrative Officer (CAO) is appointed by the Mayor for an indefinite term and is the Mayor's principal assistant. The CAO is responsible for the activities of all offices, departments and boards, and investigations and studies of the internal organization and procedure of any office or department within the City.

Budgeted FTE's	2019	2020	2021	2022	Difference
Res Chief Admin Officer	1.0	1.0	1.0	1.0	-
9 Executive Assistant	1.0	1.0	1.0	1.0	-
135 Public Info Coordinator	0.5	-	-	-	-
1110 Sustainability Officer	-	1.0	1.0	1.0	-
Division Total	2.5	3.0	3.0	3.0	0.0

Expenditures	2019 Actual	2020 Actual	2021 Budget	2022 Proposed	Difference
Personal Services					
Permanent Salaries	232,203	303,258	313,700	323,300	9,600
Overtime	90	-	-	-	-
Other Wages	-	-	-	-	-
Total Salaries	232,294	303,258	313,700	323,300	9,600
Benefits	89,874	126,736	147,700	137,600	(10,100)
Other Expense					
Materials & Supplies	2,143	7,200	2,000	2,000	-
Services	6,402	439	2,300	2,300	-
Utilities & Mtc	-	-	300	300	-
Other	4,196	2,158	16,000	16,000	-
Total Other Expense	12,741	9,797	20,600	20,600	-
Division Total	334,908	439,791	482,000	481,500	(500)

City of Duluth Minnesota - 2022 Budget

General Fund Expenditure Detail	2019 Actual	2020 Actual	2021 Budget	2022 Proposed
Chief Administrative Officer - 110-110-1103				
PERSONAL SERVICES				
5100 Permanent Salaries	232,203	303,258	313,700	323,300
5101 Premium Pay	90	-	-	-
5103 Other Wages	-	-	-	-
TOTAL	232,294	303,258	313,700	323,300
EMPLOYEE BENEFITS				
5121 PERA Retirement	17,069	22,343	23,500	24,300
5122 FICA - Social Security	12,280	16,791	19,400	20,000
5123 FICA - Medicare	3,219	4,213	4,500	4,700
5125 Dental Insurance	791	1,122	1,200	1,200
5126 Life Insurance	434	578	500	500
5127 Health Care Savings Plan (HCSP)	5,625	7,263	19,600	7,900
5130 Cafeteria Plan Benefits	49,929	73,722	78,900	78,900
5133 Health or Fitness Program	529	705	100	100
TOTAL	89,874	126,736	147,700	137,600
OTHER EXPENDITURES				
5200 Office Supplies	323	4,252	1,000	1,000
5201 Computer Supplies/Software	-	259	500	500
5219 Other Miscellaneous Supplies	1,820	2,689	500	500
5321 Phone Service Cellular Phone	276	203	-	-
5331 Travel/Training	6,125	236	2,000	2,000
5404 Equipment/Machinery Repair & Mtc	-	-	300	300
5418 Vehicle/Equip Lease (Long-term)	-	-	300	300
5433 Dues & Subscription	1,530	1,394	500	500
5435 Books & Pamphlets	-	-	500	500
5441 Other Services & Charges	1,230	153	14,000	14,000
5443 Board & Meeting Expenses	1,436	611	1,000	1,000
TOTAL	12,741	9,797	20,600	20,600
DIVISION TOTAL	334,908	439,791	482,000	481,500
REVENUE SOURCE				
4650 Salaries Reimbursement	-	3,000	-	-
DIVISION TOTAL	-	3,000	-	-

City of Duluth Minnesota - 2022 Budget

City Attorney's Office

The City of Duluth Attorney's Office serves as the City's legal advisor and representative. Attorneys in our office provide legal counsel and civil litigation services to the Mayor, City Council, departments, boards and commissions, and public authorities. In addition, our office provides effective and efficient prosecution of violations of City ordinances and state misdemeanor statutes, including domestic violence, driving while intoxicated, trespassing and traffic offenses.

Budgeted FTE's	2019	2020	2021	2022	Difference
Res City Attorney	1.0	1.0	1.0	1.0	-
Deputy City Attorney				2.0	2.0
Assistant Attorney	9.0	9.0	9.0	7.0	(2.0)
10 Lead Paralegal	-	-	-	1.0	1.0
10 Claims Adjuster	1.0	1.0	1.0	1.0	-
121 Clerical Support Tech.	-	-	-	1.0	1.0
129 Admin Legal Assistant	3.0	3.0	3.0	-	(3.0)
131 Paralegal	2.0	2.0	2.0	3.0	1.0
131 Victim Services Spec.	-	-	-	0.8	0.8
131 Prosecution Assistant	0.8	0.8	0.8	-	(0.8)
Division Total	16.8	16.8	16.8	16.8	0.0

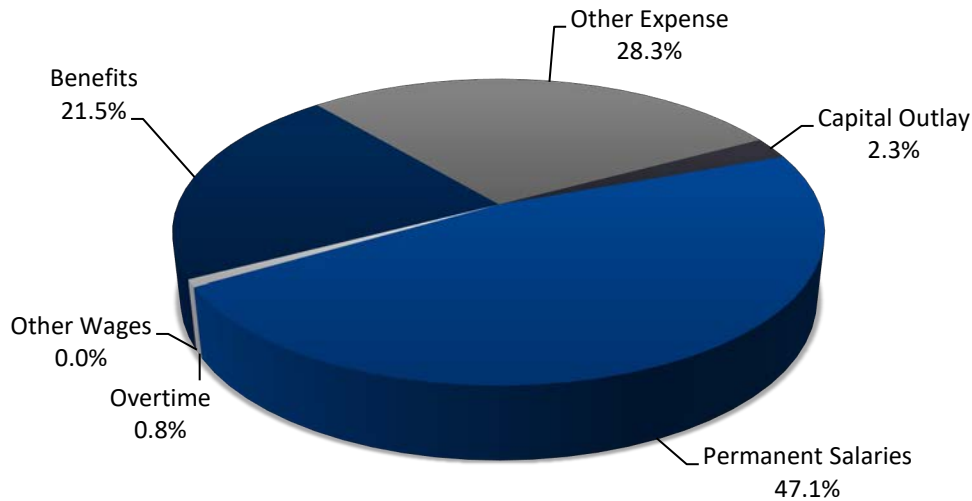
Expenditures	2019 Actual	2020 Actual	2021 Budget	2022 Proposed	Difference
Personal Services					
Permanent Salaries	1,632,123	1,635,932	1,594,300	1,597,600	3,300
Overtime	-	916	-	-	-
Other Wages	32,484	44,002	30,000	30,000	-
Retirement Incentive	-	23,629	-	-	-
Total Salaries	1,664,607	1,704,479	1,624,300	1,627,600	3,300
Benefits	585,320	646,918	679,400	650,000	(29,400)
Other Expense					
Materials & Supplies	1,870	1,805	3,300	3,300	-
Services	48,996	673	12,400	12,400	-
Other	20,527	38,338	25,400	25,400	-
Total Other Expense	71,393	40,816	41,100	41,100	-
Division Total	2,321,321	2,392,213	2,344,800	2,318,700	(26,100)

City of Duluth Minnesota - 2022 Budget

General Fund Expenditure Detail	2019 Actual	2020 Actual	2021 Budget	2022 Proposed
City Attorney's Office - 110-110-1104				
PERSONAL SERVICES				
5100 Permanent Salaries	1,632,123	1,635,932	1,594,300	1,597,600
5101 Premium Pay	-	916	-	-
5103 Other Wages	32,484	44,002	30,000	30,000
5105 Retirement Incentive	-	23,629	-	-
TOTAL	1,664,607	1,704,479	1,624,300	1,627,600
EMPLOYEE BENEFITS				
5121 PERA Retirement	119,402	118,910	120,600	121,000
5122 FICA - Social Security	100,196	102,908	100,700	100,900
5123 FICA - Medicare	23,501	24,007	23,600	23,600
5125 Dental Insurance	6,148	6,699	7,100	6,700
5126 Life Insurance	3,366	3,451	3,200	3,100
5127 Health Care Savings Plan (HCSP)	46,604	62,535	49,800	43,600
5130 Cafeteria Plan Benefits	284,068	326,969	373,100	349,800
5133 Health or Fitness Program	2,036	1,439	1,300	1,300
TOTAL	585,320	646,918	679,400	650,000
OTHER EXPENDITURES				
5200 Office Supplies	1,870	1,805	3,300	3,300
5304 Legal Services	39,885	(5,438)	2,000	2,000
5321 Phone Service Cellular Phone	1,800	2,331	2,200	2,200
5331 Travel/Training	5,443	2,909	6,000	6,000
5335 Local Mileage Reimbursement	728	202	1,000	1,000
5355 Printing & Copying	24	250	100	100
5356 Copier, Printer Lease & Supplies	1,116	420	1,100	1,100
5414 Software Licenses & Maintenance	355	1,140	1,400	1,400
5433 Dues & Subscription	19,380	19,047	17,000	17,000
5441 Other Services & Charges	792	18,152	7,000	7,000
TOTAL	71,393	40,816	41,100	41,100
DIVISION TOTAL	2,321,321	2,392,213	2,344,800	2,318,700
REVENUE SOURCE				
4319 Attorney Fees	5,275	3,575	4,000	7,500
4644 Miscellaneous Fees, Sales, Services	4,795	6,893	1,000	1,000
4654 Other Reimbursements	1,390	-	-	-
4730 Transfer from Special Revenue Fund	68,744	76,102	70,000	70,000
DIVISION TOTAL	80,204	86,570	75,000	78,500

City of Duluth Minnesota - 2022 Budget

Property, Parks, & Libraries Department 2022 Proposed Budget by Expenditure Category



Expenditures by Category	2019 Actual	2020 Actual	2021 Budget	2022 Proposed	Difference
Permanent Salaries	5,696,535	5,245,598	6,165,600	6,287,300	121,700
Overtime	117,642	45,024	100,800	100,800	-
Other Wages	227,555	30,304	275,800	275,800	-
Retirement Incentive	-	19,632	-	-	-
Total Personal Services	6,041,733	5,340,558	6,542,200	6,663,900	121,700
Benefits	2,576,802	2,359,007	2,953,500	2,875,700	(77,800)
Other Expense	3,367,354	4,172,859	3,578,900	3,775,100	196,200
Capital Outlay	306,544	283,179	306,500	306,500	-
Department Total	12,292,433	12,155,604	13,381,100	13,621,200	240,100

Expenditures by Division	2019 Actual	2020 Actual	2021 Budget	2022 Proposed	Difference
Park Maintenance	3,137,381	3,790,320	3,277,900	3,299,500	21,600
Library Services	4,615,510	3,846,931	5,006,000	5,062,200	56,200
Facilities Management	4,539,542	4,518,353	5,097,200	5,259,500	162,300
Department Total	12,292,433	12,155,604	13,381,100	13,621,200	240,100

Budgeted FTE's	2019	2020	2021	2022	Difference
	96.60	97.60	98.60	98.60	0.00

City of Duluth Minnesota - 2022 Budget

Park Maintenance

Park Maintenance provides year-round services to a 12,000 acre park system that includes athletic fields, an urban forest, multi-use trails and other related facilities. Park Maintenance enhances the aesthetics of the environment, improves livability and contributes to a sustainable future. Parks Maintenance's mission is to provide the citizens and visitors of Duluth with safe, well maintained parks, trails and green spaces, including both recreational and athletic fields.

Budgeted FTE's	2019	2020	2021	2022	Difference
1090 Parks & Grds Mt. Sup.	-	-	-	1.00	1.00
1085 Bldg & Grds Maint Sup.	1.00	1.00	1.00	-	(1.00)
22 Maintenance Worker	3.00	1.00	-	-	-
27 Park Mtce. Worker	14.00	15.00	16.00	16.00	-
31 Park Mtce. Ops. Coord.	-	-	-	1.00	1.00
32 Mtce. Ops. Leadwkr.	3.00	3.00	3.00	3.00	-
34 Forester	1.00	1.00	1.00	1.00	-
34 Natural Res. Coord.	0.50	0.50	0.50	0.50	-
131 Volunteer Coord.	0.80	0.80	0.80	-	(0.80)
133 Budget Analyst	0.30	0.30	0.30	0.30	-
Division Total	23.60	22.60	22.60	22.80	0.20

Expenditures	2019 Actual	2020 Actual	2021 Budget	2022 Proposed	Difference
Personal Services					
Permanent Salaries	1,424,526	1,392,375	1,468,100	1,504,500	36,400
Overtime	79,623	27,414	75,000	75,000	-
Other Wages	98,661	2,479	151,000	151,000	-
Total Salaries	1,602,811	1,422,269	1,694,100	1,730,500	36,400
Benefits	661,014	636,644	699,200	684,400	(14,800)
Other Expense					
Materials & Supplies	201,192	164,911	202,800	207,800	5,000
Services	99,373	32,416	98,600	103,500	4,900
Utilities & Maintenance	424,704	364,825	453,500	440,000	(13,500)
Other	148,288	1,169,254	129,700	133,300	3,600
Total Other Expense	873,557	1,731,406	884,600	884,600	-
Division Total	3,137,381	3,790,320	3,277,900	3,299,500	21,600

City of Duluth Minnesota - 2022 Budget

General Fund Expenditure Detail		2019 Actual	2020 Actual	2021 Budget	2022 Proposed
Park Maintenance 110-121-1217-2145					
PERSONAL SERVICES					
5100	Permanent Salaries	1,424,526	1,392,375	1,468,100	1,504,500
5101	Premium Pay	79,623	27,414	75,000	75,000
5103	Other Wages	97,431	2,164	151,000	151,000
5118	Meal Allowance	1,230	315	-	-
	TOTAL	1,602,811	1,422,269	1,694,100	1,730,500
EMPLOYEE BENEFITS					
5121	PERA Retirement	111,144	103,055	113,600	116,100
5122	FICA - Social Security	97,437	85,470	105,000	107,300
5123	FICA - Medicare	22,788	19,989	24,600	25,100
5125	Dental Insurance	8,469	8,331	9,000	9,000
5126	Life Insurance	4,656	4,294	4,100	4,100
5127	Health Care Savings Plan (HCSP)	18,877	21,253	20,500	24,000
5130	Cafeteria Plan Benefits	397,076	394,011	422,400	398,800
5133	Health or Fitness Program	566	241	-	-
	TOTAL	661,014	636,644	699,200	684,400
OTHER EXPENDITURES					
5200	Office Supplies	1,754	4,781	1,500	3,000
5201	Computer Supplies/Software	415	4,236	4,000	2,000
5205	Safety & Training Materials	9,681	13,186	10,000	10,000
5210	Plant/Operating Supplies	335	108	-	-
5211	Cleaning/Janitorial Supplies	18,921	14,267	30,000	30,000
5212	Motor Fuels	72,138	35,732	72,100	77,600
5218	Uniforms	7,169	6,990	7,000	7,000
5219	Other Miscellaneous Supplies	19,206	224	-	-
5220	Repair & Maintenance Supplies	60,778	59,834	61,200	61,200
5225	Park/Landscape Materials	1,158	-	-	-
5228	Painting Supplies	4,794	4,956	5,000	5,000
5240	Small Tools	3,985	10,826	6,000	6,000
5241	Small Equip-Office/Operating	858	9,770	6,000	6,000
5305	Medical Svcs/Testing Fees	-	-	500	500
5310	Contract Services	75,862	19,612	71,100	75,000
5320	Data Services	7	-	500	3,000
5321	Phone Service	4,845	4,782	5,000	3,500
5331	Travel/Training	14,256	5,395	16,000	16,000
5335	Local Mileage Reimbursement	3,733	2,627	5,000	5,000

City of Duluth Minnesota - 2022 Budget

General Fund Expenditure Detail		2019 Actual	2020 Actual	2021 Budget	2022 Proposed
Park Maintenance 110-121-1217-2145 Continued					
5356	Copier, Printer Lease & Supplies	670	-	500	500
5384	Refuse Disposal	64,716	45,809	70,000	55,000
5404	Equipment/Machinery Repair & Mtc	6,400	9,657	10,000	10,000
5409	Fleet Services Charges	353,587	309,358	373,500	375,000
5414	Software Licenses & Mtce Agreements	11,422	16,664	13,100	13,900
5415	Vehicle/Equip Rent (Short-term)	20,455	4,362	27,500	25,000
5419	Other Rentals	57,691	92,167	55,600	63,000
5433	Dues & Subscription	2,088	776	2,500	2,500
5441	Other Services & Charges	26,314	903,038	2,100	2,100
5454	Contract Tree Services	22,318	27,248	28,900	26,800
5700	Interfund Transfers Out	8,000	125,000	-	-
	TOTAL	873,557	1,731,406	884,600	884,600
DIVISION TOTAL		3,137,381	3,790,320	3,277,900	3,299,500
REVENUE SOURCE					
4225	Ski Trails Grant	6,600	11,000	11,000	11,000
4226	Snowmobile Trails Grant	16,097	-	-	-
4654	Other Reimbursements	9,843	17,105	-	-
4660	Gifts and Donations	4,331	82	-	-
4730	Transfer from Special Revenue	200,000	-	200,000	200,000
DIVISION TOTAL		236,870	28,187	211,000	211,000

City of Duluth Minnesota - 2022 Budget

Library Services

The division offers assistance and advisory service to people of all ages in using the Library's resources of print, media, and online collections to meet their informational, educational, and cultural needs.

Budgeted FTE's	2019	2020	2021	2022	Difference
1115 Mgr, Library Services	1.00	1.00	1.00	1.00	-
1075 Library Supervisor	3.00	3.00	3.00	3.00	-
124 Library Technician	19.50	21.25	22.50	22.50	-
128 Sr. Library Tech.	5.00	5.00	5.00	4.00	(1.00)
131 Business Ofc. Coord.	1.00	1.00	1.00	1.00	-
131 Library Circ. Coord.	-	-	-	1.00	1.00
131 Librarian I	13.00	11.25	11.00	11.00	-
131 Volunteer Coord.	0.20	0.20	0.20	-	(0.20)
133 Librarian II	4.00	4.00	4.00	4.00	-
Division Total	46.70	46.70	47.70	47.50	(0.20)

Expenditures	2019 Actual	2020 Actual	2021 Budget	2022 Proposed	Difference
Personal Services					
Permanent Salaries	2,658,957	2,161,229	2,813,900	2,836,200	22,300
Overtime	408	214	800	800	-
Other Wages	120,405	25,485	101,800	101,800	-
Retirement Incentive	-	13,163	-	-	-
Total Salaries	2,779,771	2,200,090	2,916,500	2,938,800	22,300
Benefits	1,127,163	957,987	1,334,700	1,368,200	33,500
Other Expense					
Materials & Supplies	28,263	61,356	35,200	45,300	10,100
Services	50,555	19,553	74,600	56,700	(17,900)
Utilities & Maintenance	57,057	58,913	57,400	60,800	3,400
Other	266,157	265,853	281,100	285,900	4,800
Total Other Expense	402,032	405,675	448,300	448,700	400
Capital Outlay	306,544	283,179	306,500	306,500	-
Division Total	4,615,510	3,846,931	5,006,000	5,062,200	56,200

City of Duluth Minnesota - 2022 Budget

General Fund Expenditure Detail	2019 Actual	2020 Actual	2021 Budget	2022 Proposed
PERSONAL SERVICES				
5100 Permanent Salaries	2,658,957	2,161,229	2,813,900	2,836,200
5101 Premium Pay	408	214	800	800
5103 Other Wages	120,405	25,485	101,800	101,800
5105 Retirement Incentive	-	13,163	-	-
TOTAL	2,779,771	2,200,090	2,916,500	2,938,800
EMPLOYEE BENEFITS				
5121 PERA Retirement	199,423	156,758	213,000	214,900
5122 FICA - Social Security	168,891	131,277	180,800	182,200
5123 FICA - Medicare	39,499	30,702	42,300	42,600
5125 Dental Insurance	16,458	13,620	18,900	18,800
5126 Life Insurance	9,229	7,174	8,600	8,600
5127 Health Care Savings Plan (HCSP)	55,817	39,226	68,300	77,400
5130 Cafeteria Plan Benefits	633,954	576,897	802,800	823,700
5133 Health or Fitness Program	3,893	2,332	-	-
TOTAL	1,127,163	957,987	1,334,700	1,368,200
OTHER EXPENDITURES				
5200 Office Supplies	4,318	1,518	3,900	4,900
5201 Computer Supplies/Software	590	9,151	700	1,000
5212 Motor Fuels	792	277	1,300	900
5219 Other Miscellaneous Supplies	19,690	21,441	24,000	35,000
5220 Repair & Maintenance Supplies	7	-	1,000	500
5241 Small Equip-Office/Operating	2,867	28,969	4,300	3,000
5319 Other Professional Services	35,726	8,376	58,500	43,000
5322 Postage	4,239	5,516	4,300	3,500
5331 Travel/Training	4,745	1,206	2,500	4,700
5335 Local Mileage Reimbursement	1,211	354	1,000	1,000
5355 Printing & Copying	516	409	1,800	-
5356 Copier, Printer Lease & Supplies	747	717	2,000	-
5384 Refuse Disposal	3,370	2,975	4,500	4,500
5404 Equipment/Machinery Repair & Mtc	3,803	3,128	2,000	2,600
5409 Fleet Services Charges	5,588	5,356	5,400	6,200
5412 Building Rental	201,459	203,679	214,000	224,000
5413 Library Materials/Svcs Rental	61,938	60,119	63,000	58,000
5414 Software Licenses & Mtce Agreement	47,667	50,428	50,000	52,000
5427 Credit Card Commissions	645	403	2,000	2,000
5433 Dues & Subscription	-	-	100	100
5441 Other Services & Charges	2,115	1,652	2,000	1,800
TOTAL	402,032	405,675	448,300	448,700

City of Duluth Minnesota - 2022 Budget

General Fund Expenditure Detail	2019 Actual	2020 Actual	2021 Budget	2022 Proposed
CAPITAL OUTLAY				
5590 Library Materials	306,544	283,179	306,500	306,500
TOTAL	306,544	283,179	306,500	306,500
DIVISION TOTAL	4,615,510	3,846,931	5,006,000	5,062,200
REVENUE SOURCE				
4220 State of Minnesota Operating	4,536	4,120	4,000	4,000
4471 Library Fines	38,510	2	-	-
4622 Rent of Buildings	800	275	-	700
4631 Media Sales	16,504	4,593	10,000	15,000
4644 Miscellaneous Sales	2,255	544	1,000	1,000
4654 Other Reimbursements	46,003	37,899	42,500	37,500
4730 Interfund Transfers In	-	12,050	-	-
DIVISION TOTAL	108,608	59,483	57,500	58,200

City of Duluth Minnesota - 2022 Budget

Facilities Management

The Facilities Management Division ensures that all City facilities are properly maintained and operating efficiently.

Budgeted FTE's	2019	2020	2021	2022	Difference
1155 Director P, P, & L	-	1.00	1.00	1.00	-
1070 Property Svcs. Supv.	1.00	1.00	1.00	1.00	-
1075 Supv. Facilities Ops.	1.00	1.00	1.00	1.00	-
1105 Constr. Proj. Supv.	1.00	1.00	1.00	1.00	-
1135 Facility Manager	1.00	1.00	1.00	1.00	-
21 Janitor 1	7.00	8.00	8.00	8.00	-
25 Janitorial Supervisor	1.00	1.00	-	-	-
27 Constr. Project Tech.	1.00	1.00	1.00	1.00	-
Senior Facilities Maint.					
27 Worker			1.00	1.00	-
28 Building Mtceprs. I & II	5.00	4.00	2.00	2.00	-
28 Facilities Maint Spec.	-	1.00	1.00	1.00	-
29 Trades Positions	2.00	2.00	3.00	3.00	-
31 Master Plumber/Elect	2.00	2.00	2.00	2.00	-
32 Maint. Leadworker	1.00	1.00	1.00	1.00	-
33 Constr. Proj. Coord.	1.00	1.00	1.00	1.00	-
34 Parks Senior Planner	-	-	1.00	1.00	-
Admin. Clerical					
127 Specialist	1.00	1.00	1.00	1.00	-
133 Budget Analyst	0.30	0.30	0.30	0.30	-
133 Property Svcs. Spec.	1.00	1.00	1.00	1.00	-
Division Total	26.30	28.30	28.30	28.30	-

City of Duluth Minnesota - 2022 Budget

Expenditures	2019 Actual	2020 Actual	2021 Budget	2022 Proposed	Difference
Personal Services					
Permanent Salaries	1,613,052	1,691,994	1,883,600	1,946,600	63,000
Overtime	37,611	17,396	25,000	25,000	-
Other Wages	8,488	2,340	23,000	23,000	-
Retirement Incentive	-	6,469	-	-	-
Total Salaries	1,659,152	1,718,199	1,931,600	1,994,600	63,000
Benefits	788,625	764,376	919,600	823,100	(96,500)
Other Expense					
Materials & Supplies	357,281	338,923	381,800	384,900	3,100
Services	402,624	441,004	372,500	372,500	-
Utilities & Mtc	1,125,620	1,092,009	1,331,800	1,520,500	188,700
Other	206,240	163,842	159,900	163,900	4,000
Total Other Expense	2,091,766	2,035,778	2,246,000	2,441,800	195,800
Division Total	4,539,542	4,518,353	5,097,200	5,259,500	162,300

City of Duluth Minnesota - 2022 Budget

General Fund Expenditure Detail		2019 Actual	2020 Actual	2021 Budget	2022 Proposed
Facilities Management - 110-121-1222					
PERSONAL SERVICES					
5100	Permanent Salaries	1,613,052	1,691,994	1,883,600	1,946,600
5101	Premium Pay	37,611	17,396	25,000	25,000
5103	Other Wages	8,488	2,340	23,000	23,000
5105	Retirement Incentive	-	6,469	-	-
	TOTAL	1,659,152	1,718,199	1,931,600	1,994,600
EMPLOYEE BENEFITS					
5121	PERA Retirement	120,542	123,285	141,000	144,700
5122	FICA - Social Security	98,997	102,326	120,000	123,900
5123	FICA - Medicare	23,152	23,931	28,100	29,000
5125	Dental Insurance	9,652	9,656	11,200	11,200
5126	Life Insurance	5,297	5,008	5,100	5,100
5127	Health Care Savings Plan (HCSP)	64,477	39,655	53,100	43,700
5130	Cafeteria Plan Benefits	465,648	459,915	561,100	465,500
5133	Health or Fitness Program	860	600	-	-
	TOTAL	788,625	764,376	919,600	823,100
OTHER EXPENDITURES					
5200	Office Supplies	5,893	5,389	6,000	6,000
5201	Computer Supplies/Software	2,100	5,847	5,000	5,000
5205	Safety & Training Materials	3,926	2,239	5,000	5,000
5210	Plant/Operating Supplies	1,137	-	-	-
5211	Cleaning/Janitorial Supplies	51,362	43,003	62,000	62,000
5212	Motor Fuels	12,516	7,616	13,000	16,100
5215	Shop Materials	-	36	-	-
5218	Uniforms	7,175	8,490	7,000	7,000
5219	Other Miscellaneous Supplies	291	87	-	-
5220	Repair & Maintenance Supplies	263,736	263,982	283,800	283,800
5240	Small Tools	827	90	-	-
5241	Small Equip-Office/Operating	8,318	2,144	-	-
5310	Contract Services	309,858	358,474	270,000	270,000
5319	Other Professional Services	120	-	-	-
5321	Phone Service	74,975	72,889	76,500	76,500
5331	Travel/Training	10,083	3,013	15,000	15,000

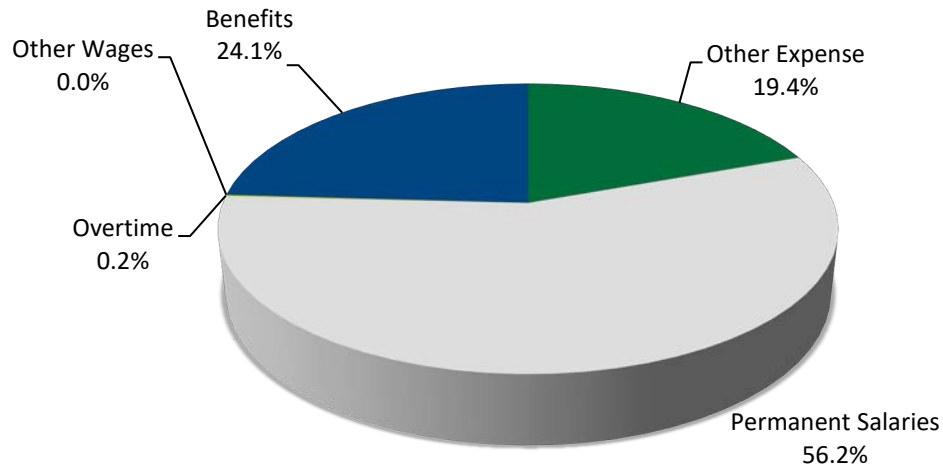
City of Duluth Minnesota - 2022 Budget

General Fund Expenditure Detail		2019 Actual	2020 Actual	2021 Budget	2022 Proposed
Facilities Management - 110-121-1222 continued					
5335	Local Mileage Reimbursement	7,345	6,063	10,000	10,000
5355	Printing & Copying	-	565	-	-
5356	Copier, Printer Lease & Supplies	243	-	1,000	1,000
5381	Electricity	448,199	477,613	557,300	615,000
5382	Water, Gas & Sewer	417,861	366,814	502,000	580,000
5384	Refuse Disposal	33,878	28,938	37,500	37,500
5385	Oil	14,051	11,366	15,000	18,000
5386	Steam	211,631	207,279	220,000	270,000
5399	Skywalk Expenses	7,479	3,520	30,000	30,000
5401	Bldg/Structure Repair & Mtc	40,075	8,904	-	-
5404	Equipment/Machinery Repair & Mtc	12,618	7,404	10,000	10,000
5409	Fleet Services Charges	35,935	37,599	28,600	32,600
5411	Land Rental/Easements	11,593	16,259	9,800	9,800
5414	Software Licenses & Mtce Agreement	53,775	31,423	60,000	60,000
5415	Vehicle/Equip Rent (Short-term)	11,365	700	10,000	10,000
5433	Dues & Subscription	296	-	-	-
5438	Licenses	1,060	971	1,500	1,500
5441	Other Services & Charges	4,342	10,587	5,500	5,500
5450	Laundry	3,704	2,089	4,500	4,500
5580	Capital Equipment	-	44,386	-	-
5700	Interfund Transfers Out	24,000	-	-	-
	TOTAL	2,091,766	2,035,778	2,246,000	2,441,800
DIVISION TOTAL		4,539,542	4,518,353	5,097,200	5,259,500
REVENUE SOURCE					
4622	Rent of Buildings	75,306	67,122	84,800	81,800
4623	Rent of Land	6,815	8,963	5,600	5,600
4627	Concessions & Commissions	11,934	-	-	12,000
4644	Mis Fees, Sales & Service	614	(428)	-	-
4654	Other Reimbursements	27,399	25,444	24,000	24,000
4730	Transfer from Special Revenue	60,000	10,000	-	50,000
DIVISION TOTAL		182,068	111,101	114,400	173,400

City of Duluth Minnesota - 2022 Budget

Administrative Services Department

2022 Proposed Budget by Expenditure Category



Expenditures by Category	2019 Actual	2020 Actual	2021 Budget	2022 Proposed	Difference
Permanent Salaries	3,048,197	3,129,396	3,120,800	3,185,800	65,000
Overtime	12,481	26,791	11,400	11,400	-
Other Wages	81,894	187,500	131,000	131,000	-
Retirement Incentive	-	8,274	-	-	-
Total Personal Services	3,142,572	3,351,961	3,263,200	3,328,200	65,000
Benefits	1,317,957	1,350,108	1,342,500	1,365,700	23,200
Other Expenditures	1,002,737	795,088	1,133,000	1,101,300	(31,700)
Department Total	5,463,266	5,497,157	5,738,700	5,795,200	56,500

Expenditures by Division	2019 Actual	2020 Actual	2021 Budget	2022 Proposed	Difference
Human Resources	1,140,016	1,186,646	1,214,100	1,238,300	24,200
Information Technology	3,446,628	3,460,963	3,662,800	3,682,600	19,800
City Clerk	876,622	849,548	861,800	874,300	12,500
Department Total	5,463,266	5,497,157	5,738,700	5,795,200	56,500

Budgeted FTE's	2019	2020	2021	2022	Difference
	38.65	39.00	39.00	39.00	0.00

City of Duluth Minnesota - 2022 Budget

Human Resources

Provides human resources management and labor relations support services to the operating departments. The division also provides worker's compensation claims handling and loss control.

Budgeted FTE's	2019	2020	2021	2022	Difference
1140 Manager, HR	1.00	1.00	1.00	1.00	-
1100 HR Supervisor	1.00	1.00	1.00	1.00	-
9 HR Technician	2.00	2.00	2.00	2.00	-
10 Employee Bene Rep.	1.00	1.00	1.00	1.00	-
10 HR Generalist	2.00	2.00	2.00	2.00	-
10 HRIS Analyst	1.00	1.00	1.00	1.00	-
32 Org Develop. Coord.	0.65	-	-	-	-
127 HR Assistant	1.00	1.00	1.00	1.00	-
128 Wellness Coordinator	1.00	1.00	1.00	1.00	-
Division Total	10.65	10.00	10.00	10.00	-

Expenditures	2019 Actual	2020 Actual	2021 Budget	2022 Proposed	Difference
Personal Services					
Permanent Salaries	732,930	787,658	791,400	812,000	20,600
Overtime	3,728	8,092	-	-	-
Other Wages	11,948	4,095	10,000	10,000	-
Total Salaries	748,606	799,846	801,400	822,000	20,600
Benefits	325,731	333,372	338,200	341,800	3,600
Other Expenditures					
Materials & Supplies	4,115	5,798	7,500	7,500	-
Services	38,589	12,168	40,500	40,500	-
Utilities & Mtc	16,358	27,237	19,000	19,000	-
Other	6,616	8,225	7,500	7,500	-
Total Other Expenditures	65,679	53,428	74,500	74,500	-
Division Total	1,140,016	1,186,646	1,214,100	1,238,300	24,200

City of Duluth Minnesota - 2022 Budget

General Fund Expenditure Detail	2019 Actual	2020 Actual	2021 Budget	2022 Proposed
Human Resources - 110-122-1106				
PERSONAL SERVICES				
5100 Permanent Salaries	732,930	787,658	791,400	812,000
5101 Premium Pay	3,728	8,092	-	-
5103 Other Wages	11,948	4,095	10,000	10,000
TOTAL	748,606	799,846	801,400	822,000
EMPLOYEE BENEFITS				
5121 PERA Retirement	54,369	57,586	58,500	60,000
5122 FICA - Social Security	44,703	47,803	49,700	51,000
5123 FICA - Medicare	10,455	11,180	11,600	12,000
5125 Dental Insurance	3,658	3,894	4,000	4,000
5126 Life Insurance	2,006	2,006	1,800	1,800
5127 Health Care Savings Plan (HCSP)	23,072	18,912	16,700	17,100
5130 Cafeteria Plan Benefits	184,628	189,200	192,900	192,900
5133 Health or Fitness Program	2,840	2,791	3,000	3,000
TOTAL	325,731	333,372	338,200	341,800
OTHER EXPENDITURES				
5200 Office Supplies	2,992	2,218	3,500	3,500
5201 Computer Supplies/Software	305	835	500	500
5219 Other Miscellaneous Supplies	819	2,745	3,500	3,500
5319 Other Professional Services	13,109	6,844	13,000	13,000
5321 Phone Service	627	1,200	2,000	2,000
5331 Travel/Training	21,131	2,135	18,000	18,000
5355 Printing & Copying	1,721	1,726	6,000	6,000
5356 Copier, Printer Lease & Supplies	2,000	262	1,500	1,500
5404 Equipment/Machinery Repair & Mtc	(1,025)	219	1,000	1,000
5414 Software Licenses & Mtce Agreements	17,383	27,019	18,000	18,000
5433 Dues & Subscription	2,548	1,698	1,500	1,500
5435 Books & Pamphlets	-	249	1,000	1,000
5441 Other Services & Charges	4,068	6,278	5,000	5,000
TOTAL	65,679	53,428	74,500	74,500
DIVISION TOTAL	1,140,016	1,186,646	1,214,100	1,238,300

City of Duluth Minnesota - 2022 Budget

Information Technology

Provides IT services for City departments and authorities in the area of financial accounting, payroll, special assessments, sales tax, purchasing, building inspections, City Clerk, and utility billing and receivables. Serves as a clearinghouse for personal computer questions, configurations, installations, advising in software and hardware acquisitions and local area network (LAN) development. Mapping and geographical information systems (GIS) development is also a major program.

Budgeted FTE's	2019	2020	2021	2022	Difference
1135 Mgr, Ap Dev/Desktop	1.00	1.00	1.00	1.00	-
1135 Manager, IT	1.00	1.00	1.00	1.00	-
31 Electronics Tech	-	1.00	1.00	1.00	-
33 Electronics Tech Lead	-	1.00	1.00	1.00	-
129 Help Desk Technician	1.00	1.00	1.00	1.00	-
131 Graphics Coordinator	1.00	1.00	1.00	1.00	-
131 Support Analyst	2.00	2.00	2.00	2.00	-
133 Programmer Analyst	2.00	2.00	2.00	2.00	-
134 Sr. Support Analyst	1.00	1.00	1.00	1.00	-
136 GIS Specialist	3.00	3.00	3.00	3.00	-
137 Various Admin.	5.00	5.00	5.00	5.00	-
140 Sr Systems Admin	1.00	1.00	1.00	1.00	-
140 Sr. Network Admin.	1.00	1.00	1.00	1.00	-
140 Sr. Program Analyst	2.00	2.00	2.00	2.00	-
Division Total	21.00	23.00	23.00	23.00	-

Expenditures	2019 Actual	2020 Actual	2021 Budget	2022 Proposed	Difference
Personal Services					
Permanent Salaries	1,812,125	1,904,245	1,882,500	1,900,200	17,700
Overtime	7,248	14,963	10,000	10,000	-
Other Wages	-	-	-	-	-
Retirement Incentive	-	8,274	-	-	-
Total Salaries	1,819,374	1,927,482	1,892,500	1,910,200	17,700
Benefits	769,509	829,140	797,500	801,300	3,800
Other Expenditures					
Materials & Supplies	42,371	35,375	32,900	33,100	200
Services	185,673	167,285	234,200	231,700	(2,500)
Utilities & Mtc	629,700	501,637	705,600	706,200	600
Other	-	43	100	100	-
Total Other					
Expenditures	857,745	704,341	972,800	971,100	(1,700)
Division Total	3,446,628	3,460,963	3,662,800	3,682,600	19,800

City of Duluth Minnesota - 2022 Budget

General Fund Expenditure Detail	2019 Actual	2020 Actual	2021 Budget	2022 Proposed
Information Technology - 110-122-1107				
PERSONAL SERVICES				
5100 Permanent Salaries	1,812,125	1,904,245	1,882,500	1,900,200
5101 Premium Pay	7,248	14,963	10,000	10,000
5103 Other Wages	-	-	-	-
5105 Retirement Incentive	-	8,274	-	-
TOTAL	1,819,374	1,927,482	1,892,500	1,910,200
EMPLOYEE BENEFITS				
5121 PERA Retirement	133,610	139,229	140,200	141,600
5122 FICA - Social Security	108,153	114,544	117,300	118,400
5123 FICA - Medicare	25,294	26,789	27,400	27,700
5125 Dental Insurance	8,525	9,075	9,100	9,100
5126 Life Insurance	4,692	4,675	4,100	4,100
5127 Health Care Savings Plan (HCSP)	48,076	63,635	36,400	37,400
5130 Cafeteria Plan Benefits	439,949	470,393	463,000	463,000
5133 Health or Fitness Program	1,210	800	-	-
TOTAL	769,509	829,140	797,500	801,300
OTHER EXPENDITURES				
5200 Office Supplies	2,976	8,190	2,500	2,500
5201 Computer Supplies/Software	32,329	19,647	26,500	26,500
5203 Paper/Stationery/Forms	46	-	-	-
5212 Motor Fuels	362	260	400	600
5218 Uniforms	550	-	1,000	1,000
5241 Small Equip-Office/Operating	6,110	7,279	2,500	2,500
5309 MIS Services	11,917	9,103	9,500	17,000
5319 Other Professional Services	33,834	37,160	40,500	40,500
5320 Data Services	108,674	109,733	138,500	128,500
5321 Phone Service	5,574	5,881	7,000	7,000
5331 Travel/Training	20,385	4,099	30,000	30,000
5335 Local Mileage Reimbursement	-	-	500	500
5355 Printing & Copying	4,752	1,308	7,000	7,000
5356 Copier, Printer Lease, & Supplies	537	-	1,200	1,200
5404 Equipment/Machinery Repair & Mtc	144,149	26,717	157,500	162,500
5409 Fleet Service Charges	3,157	197	2,100	200
5414 Software Licenses & Mtce Agreements	482,394	474,722	546,000	543,500
5433 Dues & Subscription	-	43	100	100
TOTAL	857,745	704,341	972,800	971,100
DIVISION TOTAL	3,446,628	3,460,963	3,662,800	3,682,600

City of Duluth Minnesota - 2022 Budget

General Fund Revenue Detail	2019 Actual	2020 Actual	2021 Budget	2022 Proposed
Information Technology - 110-122-1107				
REVENUE SOURCE				
4320 IT Services	22,886	27,407	52,800	18,300
4654 Other Reimbursements	-	47,208	-	-
4730 Transfer in from Public Utility	222,700	222,700	236,300	215,400
DIVISION TOTAL	245,586	297,315	289,100	233,700

City of Duluth Minnesota - 2022 Budget

City Clerk

Secretary to the City Council, Charter Commission, Alcohol, Gambling and Tobacco Commission and the Mayor's Appointment Advisory Committee. Maintains the Official Proceedings and the Legislative Code. Administers the information management program (records retention and records center). Performs the required functions of Municipal Clerk, as required by law, in the areas of elections, voter registration and issuance of licenses.

Budgeted FTE's	2019	2020	2021	2022	Difference
1165 Dir., Admin. Svcs.	-	1.00	1.00	1.00	-
1165 Dir., Public Admin.	1.00	-	-	-	-
1125 City Clerk	1.00	-	-	-	-
1055 Assistant City Clerk	1.00	1.00	1.00	1.00	-
1055 Code Compliance Off.	1.00	1.00	1.00	1.00	-
9 Executive Assistant	1.00	1.00	1.00	1.00	-
129 Admin. Info. Spec.	2.00	2.00	2.00	2.00	-
Division Total	7.00	6.00	6.00	6.00	-

Expenditures	2019 Actual	2020 Actual	2021 Budget	2022 Proposed	Difference
Personal Services					
Permanent Salaries	503,141	437,493	446,900	473,600	26,700
Overtime	1,505	3,736	1,400	1,400	-
Other Wages	69,946	183,405	121,000	121,000	-
Total Salaries	574,592	624,633	569,300	596,000	26,700
Benefits	222,717	187,595	206,800	222,600	15,800
Other Expenditures					
Materials & Supplies	2,621	7,385	2,600	2,600	-
Services	49,437	10,078	53,800	23,800	(30,000)
Utilities & Mtc	13,000	13,033	13,000	13,000	-
Other	14,255	6,822	16,300	16,300	-
Total Other Expenditures	79,313	37,319	85,700	55,700	(30,000)
Division Total	876,622	849,548	861,800	874,300	12,500

City of Duluth Minnesota - 2022 Budget

General Fund Expenditure Detail	2019 Actual	2020 Actual	2021 Budget	2022 Proposed
City Clerk - 110-122-1211				
PERSONAL SERVICES				
5100 Permanent Salaries	503,141	437,493	446,900	473,600
5101 Premium Pay	1,505	3,736	1,400	1,400
5103 Other Wages	69,946	183,405	121,000	121,000
TOTAL	574,592	624,633	569,300	596,000
EMPLOYEE BENEFITS				
5121 PERA Retirement	37,240	31,264	33,100	35,000
5122 FICA - Social Security	30,514	29,872	35,300	37,000
5123 FICA - Medicare	7,136	6,986	8,300	8,600
5125 Dental Insurance	2,395	2,376	2,400	2,400
5126 Life Insurance	1,309	1,224	1,100	1,100
5127 Health Care Savings Plan (HCSP)	24,053	17,251	21,700	33,600
5130 Cafeteria Plan Benefits	119,609	97,843	104,900	104,900
5133 Health or Fitness Program	462	780	-	-
TOTAL	222,717	187,595	206,800	222,600
OTHER EXPENDITURES				
5200 Office Supplies	1,164	4,649	1,100	1,100
5201 Computer Supplies/Software	523	402	500	500
5219 Other Miscellaneous Supplies	933	2,335	1,000	1,000
5321 Phone Service Cellular Phone	-	241	600	600
5331 Travel/Training	3,322	393	7,500	7,500
5335 Local Mileage Reimbursement	1,023	1,560	1,000	1,000
5355 Printing & Copying	44,959	7,885	44,700	14,700
5356 Copier, Printer Lease & Supplies	133	-	-	-
5404 Equipment/Machinery Repair & Mtc	13,000	13,033	13,000	13,000
5412 Building Rental	980	40	1,000	1,000
5414 Software Licenses & Mtce Agreements	8,124	2,906	10,000	10,000
5427 Credit Card Commissions	666	826	-	-
5433 Dues & Subscription	110	42	400	400
5441 Other Services & Charges	4,376	3,008	4,900	4,900
TOTAL	79,313	37,319	85,700	55,700
DIVISION TOTAL	876,622	849,548	861,800	874,300

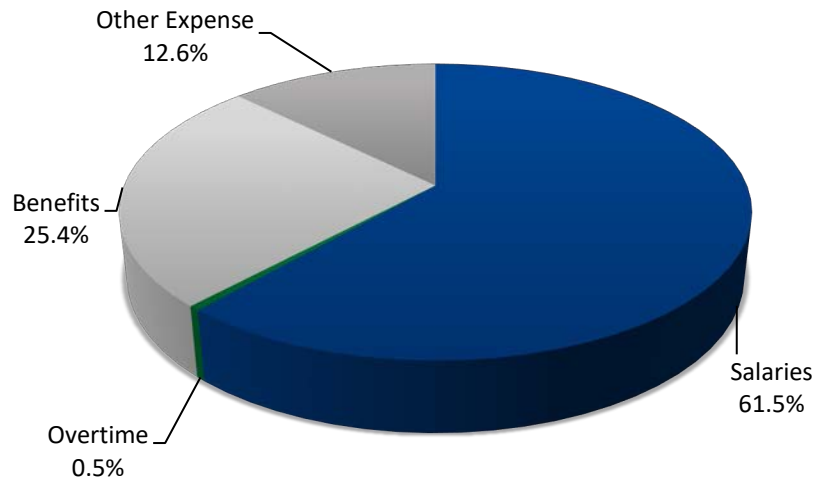
City of Duluth Minnesota - 2022 Budget

General Fund Revenue Detail	2019 Actual	2020 Actual	2021 Budget	2022 Proposed
City Clerk - 110-122-1211				
REVENUE SOURCE				
4101 Liquor License	550,959	419,828	373,500	415,000
4102 Beer License	19,771	15,778	11,200	11,200
4105 Hotel License	13,578	7,130	6,500	6,500
4106 Garbage Collection	17,880	17,582	16,000	16,000
4107 Horse & Carriage	396		700	700
4108 Emergency Wrecker License	4,450	3,115	6,000	6,000
4109 Gas Station License	8,595	8,295	8,500	8,500
4111 Pawnbroker License	386	386	1,100	1,100
4112 Peddler's License	4,467	4,668	1,000	1,000
4113 Precious Metal Dealer	1,158	1,544	1,500	1,500
4114 Pet Shop License	944	415	600	600
4115 Dog & Cat Hospitals License	581	415	700	-
4116 Dog Kennels License	396	264	400	400
4117 Massage Establishment & Therapist	13,022	9,773	10,800	10,800
4118 Cigarette License	12,515	11,216	11,000	11,000
4119 Motor Vehicle - Dealer	3,326	2,940	4,400	4,400
4119 Motor Vehicle - Rental	1,602	801	1,800	1,800
4120 Taxi Permit	19,677	2,787	11,000	11,000
4121 Coin Operating Device	9,270	85	9,000	9,000
4122 Pool & Bowling	1,202	601	1,000	-
4123 Dance Hall License	59	-	-	-
4124 Tree Service Contractor License	-	-	1,400	1,400
4125 Transportation Network Comp License	-	-	7,400	7,400
4126 Shared Active Mobility Systems	3,000	3,000	3,000	3,500
4150 Pet License	-	9	-	-
4155 Special Event Permit	5,976	1,508	1,500	1,500
4170 Misc. Permits & Licenses	2,374	3,234	2,000	2,000
4260 St Louis County	-	45,027	-	-
4470 License Penalties	10,351	1,894	1,500	1,500
4644 Miscellaneous Sales	43,647	2,133	25,000	25,000
4700 Other Sources	-	47,294	-	-
4730 Transfers in from Special Revenue	25,000	25,000	25,000	25,000
DIVISION TOTAL	774,581	636,722	543,500	583,800

City of Duluth Minnesota - 2022 Budget

Finance Department

2022 Proposed Budget by Expenditure Category



Expenditures by Category	2019 Actual	2020 Actual	2021 Budget	2022 Proposed	Difference
Permanent Salaries	1,615,244	1,694,111	1,736,900	1,729,800	(7,100)
Overtime	23,576	17,488	14,000	14,000	-
Other Wages	292	5,789	-	-	-
Retirement Incentive	-	12,967	-	-	-
Total Personal Services	1,639,111	1,730,355	1,750,900	1,743,800	(7,100)
Benefits	699,928	739,376	743,900	715,300	(28,600)
Other Expense	350,721	327,677	355,400	355,400	-
Department Total	2,689,761	2,797,408	2,850,200	2,814,500	(35,700)

Expenditures by Division	2019 Actual	2020 Actual	2021 Budget	2022 Proposed	Difference
Budget Office	505,325	978,873	953,100	950,400	(2,700)
Auditor's Office	1,319,320	1,217,538	1,279,500	1,241,300	(38,200)
Purchasing	234,223	600,997	617,600	622,800	5,200
Treasurer's Office	630,611	-	-	-	-
Department Total	2,689,480	2,797,408	2,850,200	2,814,500	(35,700)

Budgeted FTE's	2019	2020	2021	2022	Difference
	23.0	21.6	21.6	21.6	-

City of Duluth Minnesota - 2022 Budget

Budget Office

Under the leadership of the Finance Director, the Budget office provides direction to the City in all financial matters. The Budget office is responsible for strategically aligning the City's resources with the priorities of the City. This division's responsibilities also include forecasting, planning, payroll, and financial systems. Payroll processes payments for City staff as well as the Airport Authority. Financial systems supports the enterprise resource planning software as well as timekeeping systems.

Budgeted FTE's	2019	2020	2021	2022	Difference
1160 Finance Director Manager, Budget &	1.0	1.0	1.0	1.0	-
1115 Fiscal Analysis	1.0	1.0	1.0	1.0	-
1085 Financial Syst. Admin.	-	1.0	1.0	1.0	-
10 Payroll Administrator	-	2.0	2.0	2.0	-
133 Budget Analyst	-	1.0	1.0	1.0	-
136 Financial Analyst	1.0	1.0	1.0	1.0	-
Division Total	3.0	7.0	7.0	7.0	0.0

Expenditures	2019 Actual	2020 Actual	2021 Budget	2022 Proposed	Difference
Personal Services					
Permanent Salaries	351,334	677,563	680,300	664,100	(16,200)
Overtime	199	10,021	6,400	6,400	-
Other Wages	-	2,529	-	-	-
Retirement Incetives	-	5,000	-	-	-
Total Salaries	351,532	695,112	686,700	670,500	(16,200)
Benefits	128,115	248,811	229,300	242,800	13,500
Other Expense					
Materials & Supplies	229	1,372	2,000	2,000	-
Services	3,530	586	13,600	13,600	-
Other	21,919	32,992	21,500	21,500	-
Total Other Expense	25,678	34,950	37,100	37,100	-
Division Total	505,325	978,873	953,100	950,400	(2,700)

City of Duluth Minnesota - 2022 Budget

General Fund Expenditure Detail	2019 Actual	2020 Actual	2021 Budget	2022 Proposed
Budget Office - 110-125-1212				
PERSONAL SERVICES				
5100 Permanent Salaries	351,334	677,563	680,300	664,100
5101 Premium Pay	199	10,021	6,400	6,400
5103 Other Wages	-	2,529	-	-
5105 Retirement Incentive	-	5,000	-	-
TOTAL	351,532	695,112	686,700	670,500
EMPLOYEE BENEFITS				
5121 PERA Retirement	25,773	49,051	50,500	49,500
5122 FICA - Social Security	21,057	41,952	42,600	41,600
5123 FICA - Medicare	4,925	9,811	10,000	9,700
5125 Dental Insurance	1,332	2,761	2,800	2,800
5126 Life Insurance	731	1,432	1,300	1,300
5127 Health Care Savings Plan (HCSP)	9,374	31,978	11,000	12,400
5130 Cafeteria Plan Benefits	64,453	111,124	111,100	125,500
5133 Health or Fitness Program	470	702	-	-
TOTAL	128,115	248,811	229,300	242,800
OTHER EXPENDITURES				
5200 Office Supplies	76	-	1,500	1,500
5201 Computer Supplies/Software	152	1,372	500	500
5321 Phone Service	-	131	-	-
5331 Travel/Training	3,453	420	13,000	13,000
5355 Printing & Copying	78	35	600	600
5433 Dues & Subscription	952	640	500	500
5434 Grants & Awards	550	-	600	600
5435 Books & Pamphlets	30	-	200	200
5441 Other Services & Charges	20,360	32,352	20,200	20,200
5443 Board & Meeting Expenses	27	-	-	-
TOTAL	25,678	34,950	37,100	37,100
DIVISION TOTAL	505,325	978,873	953,100	950,400

City of Duluth Minnesota - 2022 Budget

City Auditor

Properly accounts for financial transactions in accordance with the City charter, City code and Governmental Accounting and Financial Reporting standards. Additional responsibilities include grant reporting and monitoring internal controls over city assets, contracts and records. The office annually prepares the Comprehensive Annual Financial Report which is audited by the Minnesota Office of the State Auditor.

Budgeted FTE's	2019	2020	2021	2022	Difference
1115 City Auditor	1.0	1.0	1.0	1.0	-
Financial Systems					
1085 Admin	1.0	-	-	-	-
10 Payroll Administrator	1.0	-	-	-	-
126 Finance Tech	1.0	1.0	1.0	1.0	-
129 Admin Finance Spec.	-	1.0	1.0	1.0	-
129 Payroll Practitioner	1.0	-	-	-	-
Credit/Collections					
135 Admin	-	0.6	0.6	0.6	-
136 Financial Analyst	5.0	5.0	5.0	4.0	(1.0)
130 Accountant I	-	-	-	1.0	1.0
Division Total	10.0	8.6	8.6	8.6	0.0

Expenditures	2019 Actual	2020 Actual	2021 Budget	2022 Proposed	Difference
Personal Services					
Permanent Salaries	681,825	619,453	658,200	657,700	(500)
Overtime	23,085	7,467	7,600	7,600	-
Other Wages	-	3,260	-	-	-
Retirement Incentive	-	7,967	-	-	-
Total Salaries	704,910	638,147	665,800	665,300	(500)
Benefits	301,149	291,169	309,600	271,900	(37,700)
Other Expense					
Materials & Supplies	3,365	2,831	6,000	6,000	-
Services	286,762	279,224	295,000	295,000	-
Utility & Mtc	203	913	800	800	-
Other	22,930	5,255	2,300	2,300	-
Total Other Expense	313,261	288,222	304,100	304,100	-
Division Total	1,319,320	1,217,538	1,279,500	1,241,300	(38,200)

City of Duluth Minnesota - 2022 Budget

General Fund Expenditure Detail	2019 Actual	2020 Actual	2021 Budget	2022 Proposed
City Auditor's Office - 110-125-1214				
PERSONAL SERVICES				
5100 Permanent Salaries	681,825	619,453	658,200	657,700
5101 Premium Pay	23,085	7,467	7,600	7,600
5103 Other Wages	-	3,260	-	-
5105 Retirement Incentive	-	7,967	-	-
TOTAL	704,910	638,147	665,800	665,300
EMPLOYEE BENEFITS				
5121 PERA Retirement	51,210	46,891	49,400	49,100
5122 FICA - Social Security	42,329	37,924	41,300	41,200
5123 FICA - Medicare	9,899	8,869	9,700	9,600
5125 Dental Insurance	2,991	3,225	3,400	3,400
5126 Life Insurance	1,648	1,708	1,500	1,500
5127 Health Care Savings Plan (HCSP)	31,154	14,434	12,100	12,800
5130 Cafeteria Plan Benefits	161,707	177,677	192,200	154,300
5133 Health or Fitness Program	210	440	-	-
TOTAL	301,149	291,169	309,600	271,900
OTHER EXPENDITURES				
5200 Office Supplies	2,944	1,205	3,000	3,000
5203 Paper/Stationery/Forms	-	992	2,000	2,000
5241 Small Equip-Office/Operating	421	634	1,000	1,000
5301 Auditing Services	101,858	115,470	116,800	116,800
5306 Collection Services	-	3,380	5,000	5,000
5309 IT Services	173,981	157,480	167,500	167,500
5331 Travel/Training	5,394	(742)	3,200	3,200
5355 Printing & Copying	3,616	1,747	1,000	1,000
5356 Copier, Printer Lease & Supplies	1,913	1,888	1,500	1,500
5404 Equipment/Machinery Repair & Mtc	-	-	800	800
5414 Software Licenses & Mtce Agreements	203	913	-	-
5433 Dues & Subscription	909	1,796	1,300	1,300
5435 Books & Pamphlets	-	-	500	500
5441 Other Services & Charges	22,021	3,459	500	500
TOTAL	313,261	288,222	304,100	304,100
DIVISION TOTAL	1,319,320	1,217,538	1,279,500	1,241,300

City of Duluth Minnesota - 2022 Budget

General Fund Revenue Detail	2019 Actual	2020 Actual	2021 Budget	2022 Proposed
City Auditor's Office - 110-125-1214				
REVENUE SOURCE				
4005 Current Property Tax	19,040,025	21,700,740	21,879,300	23,969,900
4010 Delinquent Property Tax	175,067	172,295	150,000	150,000
4015 Mobile Home Tax	80,747	87,822	59,700	64,700
4040 City Sales Tax	-	-	12,600,000	14,500,000
4050 Charitable Gambling 3% Tax	-	-	20,000	20,000
4070 MN Power Franchise Fee	2,705,686	2,785,793	2,750,000	2,590,500
4071 Cable Franchise Fee	820,620	793,812	750,000	730,000
4072 No. MN Utility Franchise Fee	8,128	7,187	6,700	6,700
4080 Forfeit Tax Sale	7,482	-	10,000	10,000
4090 Other Taxes	303,734	361,693	83,700	88,700
4221 Local Government Aid	29,668,565	30,282,160	30,247,200	30,671,600
4222 State Property Tax Aid	236	206	-	-
4230 PERA Aid	124,428	-	-	-
4300 HRA in Lieu of Taxes	66,939	70,689	57,400	65,000
4310 Assessment Cost Services	30,704	10,935	40,600	40,600
4311 Assessment Certificate Fee	-	-	30,000	30,000
4315 Stormwater Administrative Service	134,400	169,900	169,900	196,800
4315 Sewer Administrative Service	208,200	230,400	230,400	238,200
4315 Steam Administrative Service	55,600	53,200	53,200	53,200
4315 DECC Administrative Service	13,800	-	13,800	21,000
4315 DTA Administrative Service	10,300	10,300	10,300	10,300
4315 Grant Administration Services	73,648	74,798	69,000	69,000
4315 Airport Administrative Service	45,200	45,200	45,200	45,200
4315 DEDA Administrative Service	400,000	400,000	400,000	400,000
4315 Public Utility Admin Service	817,100	851,000	851,000	876,400
4315 Fleet Administrative Service	145,500	146,200	146,200	146,200
4315 Golf Administrative Service	16,100	-	8,100	16,100
4315 Group Health Admin Service	371,315	380,598	353,300	353,300
4315 Self Insurance Admin Service	563,200	614,500	614,500	666,900
4315 Spirit Mt. Administrative Service	26,200	26,200	26,200	26,200
4315 Parking Administrative Service	138,600	150,000	150,000	116,300
4315 Street Lighting System Utility	55,100	-	-	-
4315 410 West 1st Street Ramp	17,200	5,000	5,000	6,700
4323 Garnishment Fees	105	45	-	-
4472 Administrative Fines	77,714	48,019	43,400	43,400
4473 Court Fines	350,971	260,501	335,000	335,000
4500 Assessments	75,891	77,396	55,000	58,800

City of Duluth Minnesota - 2022 Budget

General Fund Revenue Detail	2019 Actual	2020 Actual	2021 Budget	2022 Proposed
City Auditor's Office - 110-125-1214 Continued				
4501 Assessments - Penalty & Interest	14,055	15,926	12,800	16,800
4602 Interest on Temporary Loans	4,144	-	-	-
4644 Misc. Fees, Sales & Services	-	15	1,000	1,000
4654 Other Reimbursements	6,978	1,152	-	-
4700 Other Sources	18,094	12,164	-	-
4702 Fond du Luth Proceeds	150,000	150,000	150,000	150,000
4730 Transfer from Special Rev Fund	62,890	14,084	140,800	170,900
4730 Transfer from Police Grant Fund- OT	880	-	-	-
4730 Transfer from Parking Fund	1,376,700	-	1,346,700	1,346,700
4731 Gas Utility in Lieu of Taxes	2,728,817	2,778,917	2,641,000	2,900,000
4732 Steam Utility in Lieu of Taxes	152,960	152,800	152,800	154,000
DIVISION TOTAL	61,144,023	62,941,646	76,709,200	81,356,100

City of Duluth Minnesota - 2022 Budget

City Purchasing

The Purchasing division performs the materials requisition and procurement functions for the City. The emphasis is placed on value purchasing and encompasses purchasing the highest quality materials and services at the lowest possible cost. The division is also responsible for the disposal of excess or obsolete materials.

Budgeted FTE's	2019	2020	2021	2022	Difference
1100 Purchasing Agent	1.0	1.0	1.0	1.0	-
126 Finance Technician	-	2.0	2.0	2.0	-
129 Admin Finance Spec.	-	1.0	1.0	1.0	-
133 Finance Office Coord.	-	1.0	1.0	1.0	-
133 Senior Buyer	1.0	1.0	1.0	1.0	-
Division Total	2.0	6.0	6.0	6.0	0.0

Expenditures	2019 Actual	2020 Actual	2021 Budget	2022 Proposed	Difference
Personal Services					
Permanent Salaries	155,014	397,095	398,400	408,000	9,600
Overtime	101	-	-	-	-
Other Wages	-	-	-	-	-
Total Salaries	155,115	397,095	398,400	408,000	9,600
Benefits	74,596	199,397	205,000	200,600	(4,400)
Other Expense					
Materials & Supplies	230	1,530	3,800	3,800	-
Services	2,198	911	7,400	7,400	-
Other	2,085	2,063	3,000	3,000	-
Total Other Expense	4,513	4,505	14,200	14,200	-
Division Total	234,223	600,997	617,600	622,800	5,200

City of Duluth Minnesota - 2022 Budget

General Fund Expenditure Detail	2019 Actual	2020 Actual	2021 Budget	2022 Proposed
City Purchasing Office - 110-125-1215				
PERSONAL SERVICES				
5100 Permanent Salaries	155,014	397,095	398,400	408,000
5101 Premium Pay	101	-	-	-
5103 Other Wages	-	-	-	-
TOTAL	155,115	397,095	398,400	408,000
EMPLOYEE BENEFITS				
5121 PERA Retirement	11,548	29,103	29,500	30,200
5122 FICA - Social Security	8,918	23,298	24,700	25,300
5123 FICA - Medicare	2,086	5,449	5,800	5,900
5125 Dental Insurance	744	2,438	2,400	2,400
5126 Life Insurance	408	1,224	1,100	1,100
5127 Health Care Savings Plan (HCSP)	3,329	7,212	13,300	7,500
5130 Cafeteria Plan Benefits	47,563	130,193	128,200	128,200
5133 Health or Fitness Program	-	480	-	-
TOTAL	74,596	199,397	205,000	200,600
OTHER EXPENDITURES				
5200 Office Supplies	179	1,463	3,500	3,500
5201 Computer Supplies/Software	51	67	300	300
5331 Travel/Training	2,198	911	2,000	2,000
5340 Advertising & Promotion	-	-	900	900
5355 Printing & Copying	-	-	4,500	4,500
5356 Copier, Printer Lease & Supplies	205	-	-	-
5433 Dues & Subscription	584	735	1,500	1,500
5441 Other Services & Charges	1,296	1,328	1,500	1,500
TOTAL	4,513	4,505	14,200	14,200
DIVISION TOTAL	234,223	600,997	617,600	622,800

City of Duluth Minnesota - 2022 Budget

City Treasurer

The Treasury has custody of all City funds, assures their effective use and security, and provides organizational cash management, investment services, and banking relations. The division administers and collects authorized local taxes, files required State and Federal taxes, manages other tax collection records, and is the public source for per parcel assessment debt. Effective January 1, 2020, the Treasury staff was reallocated to Auditor and Purchasing.

Budgeted FTE's	2019	2020	2021	2022	Difference
1115 City Treasurer	-	-	-	-	-
126 Finance Technician	2.0	-	-	-	-
129 Admin Financial Spec.	3.0	-	-	-	-
133 Finance Office Coord.	1.0	-	-	-	-
135 Credit/Collections Admin	1.0	-	-	-	-
136 Financial Analyst	1.0	-	-	-	-
Division Total	8.0	-	-	-	-

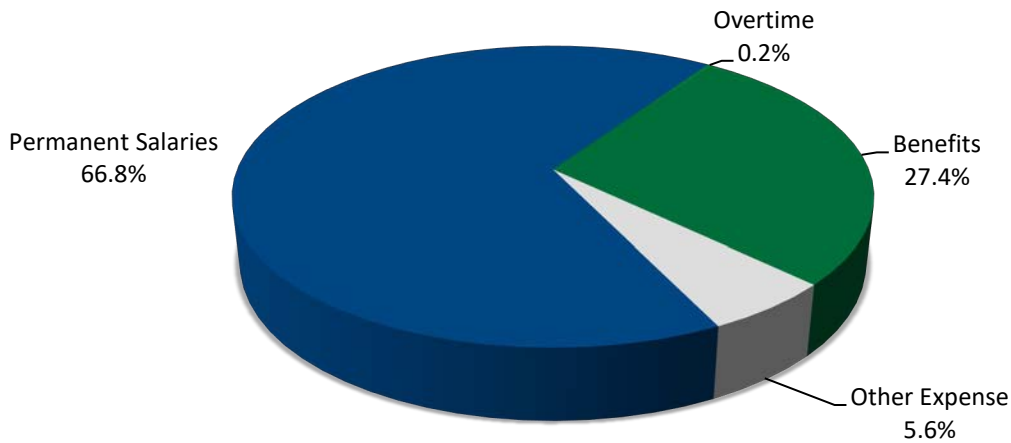
Expenditures	2019 Actual	2020 Actual	2021 Budget	2022 Proposed	Difference
Personal Services					
Permanent Salaries	427,071	-	-	-	-
Overtime	191	-	-	-	-
Other Wages	11	-	-	-	-
Total Salaries	427,273	-	-	-	-
Benefits	196,069	-	-	-	-
Other Expense					
Materials & Supplies	1,944	-	-	-	-
Services	5,118	-	-	-	-
Other	208	-	-	-	-
Total Other Expense	7,270	-	-	-	-
Division Total	630,611	-	-	-	-

City of Duluth Minnesota - 2022 Budget

General Fund Expenditure Detail	2019 Actual	2020 Actual	2021 Budget	2022 Proposed
City Treasurer's Office - 110-125-1216				
PERSONAL SERVICES				
5100 Permanent Salaries	427,071	-	-	-
5101 Premium Pay	191	-	-	-
5103 Other Wages	11	-	-	-
TOTAL	427,273	-	-	-
EMPLOYEE BENEFITS				
5121 PERA Retirement	31,663	-	-	-
5122 FICA - Social Security	25,432	-	-	-
5123 FICA - Medicare	5,948	-	-	-
5125 Dental Insurance	2,652	-	-	-
5126 Life Insurance	1,440	-	-	-
5127 Health Care Savings Plan (HCSP)	6,928	-	-	-
5130 Cafeteria Plan Benefits	121,696	-	-	-
5133 Health or Fitness Program	310	-	-	-
TOTAL	196,069	-	-	-
OTHER EXPENDITURES				
5200 Office Supplies	1,740	-	-	-
5241 Small Equipment-Office/Operating	204	-	-	-
5306 Collection Services	4,513	-	-	-
5331 Travel/Training	129	-	-	-
5355 Printing & Copying	476	-	-	-
5441 Other Services & Charges	208	-	-	-
TOTAL	7,270	-	-	-
DIVISION TOTAL	630,611	-	-	-
REVENUE SOURCE				
4040 City Sales Tax	14,453,054	13,849,221	-	-
4050 Charitable Gambling Tax	3,898	19,080	-	-
4311 Assessment Certificate Fee	54,966	86,300	-	-
4601 Earnings on Investments Chg in Fair Valu	83,511	150,413	-	-
4644 Miscellaneous Fees	3,706	278	-	-
4730 Transfer from Tourism Taxes	131,897	97,958	-	-
DIVISION TOTAL	14,731,033	14,203,250	-	-

City of Duluth Minnesota - 2022 Budget

Planning & Economic Development Department 2022 Proposed Budget by Expenditure Category



Expenditures by Category	2019 Actual	2020 Actual	2021 Budget	2022 Proposed	Difference
Permanent Salaries	2,190,358	2,248,442	2,427,700	2,500,900	73,200
Overtime	12,914	6,275	9,000	9,000	-
Other Wages	1,002	163	-	-	-
Total Personal Services	2,204,273	2,254,880	2,436,700	2,509,900	73,200
Benefits	883,620	904,626	1,019,400	1,025,100	5,700
Other Expense	243,824	263,173	220,900	211,600	(9,300)
Department Total	3,331,717	3,422,679	3,677,000	3,746,600	69,600

Expenditures by Division	2019 Actual	2020 Actual	2021 Budget	2022 Proposed	Difference
Planning & Development	924,431	1,353,171	1,473,600	1,523,400	49,800
Construction Srv & Inspect	2,020,351	2,069,508	2,203,400	2,223,200	19,800
Business & Econ Dev	386,934	-	-	-	-
Department Total	3,331,717	3,422,679	3,677,000	3,746,600	69,600

	2019	2020	2021	2022	Difference
Budgeted FTE's	33.9	32.8	32.8	32.8	-

City of Duluth Minnesota - 2022 Budget

Planning & Development

Planning & Development works to ensure that development, planning initiatives, projects, and other changes are consistent with the City's adopted plans and policies. Seeks to encourage a city with vibrant, people-centered neighborhoods, a safe, welcoming place to live and conduct business, a go-to destination for culture and access to nature, with a thriving, resilient economy and close connections to the environment. Effective January 1, 2020, the Business and Economic Development Division was merged into the Planning Division to form Planning & Development.

Budgeted FTE's	2019	2020	2021	2022	Difference
1170 Dir. Planning & Econ Dev	0.67	1.00	1.00	1.00	-
1130 Deputy Dir. Plng & Econ	1.00	1.00	1.00	1.00	-
1105 Mgr Planning & CD	0.50	0.50	0.50	0.50	-
129 Admin Info Specialist	0.75	1.25	1.25	1.25	-
129 Planner I	1.00	1.00	1.00	-	(1.00)
133 Planner II	3.00	2.00	2.00	3.00	1.00
135 Economic Developer	-	2.25	2.25	2.25	-
136 Senior Planner	1.00	1.75	1.75	1.75	-
Senior Housing					
138 Developer	0.50	0.50	0.50	0.50	-
Senior Transport					
138 Planner	1.00	1.00	1.00	1.00	-
Division Total	9.42	12.25	12.25	12.25	-

Expenditures	2019 Actual	2020 Actual	2021 Budget	2022 Proposed	Difference
Personal Services					
Permanent Salaries	612,057	946,905	1,017,500	1,049,100	31,600
Overtime	5,205	3,056	-	-	-
Other Wages	1,002	163	-	-	-
Total Salaries	618,264	950,124	1,017,500	1,049,100	31,600
Benefits	239,920	353,004	381,400	407,400	26,000
Other Expense					
Materials & Supplies	4,544	5,977	3,200	3,200	-
Services	37,334	19,167	45,900	38,500	(7,400)
Other	24,369	24,898	25,600	25,200	(400)
Total Other Expense	66,248	50,043	74,700	66,900	(7,800)
Division Total	924,431	1,353,171	1,473,600	1,523,400	49,800

City of Duluth Minnesota - 2022 Budget

General Fund Expenditure Detail	2019 Actual	2020 Actual	2021 Budget	2022 Proposed
Planning & Development - 110-132-1301				
PERSONAL SERVICES				
5100 Permanent Salaries	612,057	946,905	1,017,500	1,049,100
5101 Premium Pay	5,205	3,056	-	-
5103 Other Wages	1,002	163	-	-
TOTAL	618,264	950,124	1,017,500	1,049,100
EMPLOYEE BENEFITS				
5121 PERA Retirement	45,328	68,427	74,800	77,400
5122 FICA - Social Security	38,618	57,567	63,100	65,000
5123 FICA - Medicare	9,032	13,463	14,800	15,200
5125 Dental Insurance	2,900	4,623	4,900	4,900
5126 Life Insurance	1,584	2,382	2,200	2,200
5127 Health Care Savings Plan (HCSP)	14,599	25,841	25,500	32,200
5130 Cafeteria Plan Benefits	127,331	180,342	196,100	210,500
5133 Health or Fitness Program	528	360	-	-
TOTAL	239,920	353,004	381,400	407,400
OTHER EXPENDITURES				
5200 Office Supplies	1,833	4,900	1,900	1,900
5201 Computer Supplies/Software	777	834	1,000	1,000
5241 Small Equip-Office/Operating	1,934	244	300	300
5319 Other Professional Services	24,710	10,643	21,100	18,600
5321 Phone Service	1,037	3,857	2,800	2,800
5322 Postage	23	616	500	500
5331 Travel/Training	4,678	788	9,000	8,600
5335 Local Mileage Reimbursement	-	75	2,000	2,000
5355 Printing & Copying	6,655	841	10,000	5,500
5356 Copier, Printer Lease & Supplies	232	2,348	500	500
5414 Software Licenses & Mtce Agreements	12,738	13,593	12,000	12,000
5433 Dues & Subscription	2,639	5,373	5,700	5,700
5435 Books & Pamphlets	34	150	200	200
5441 Other Services & Charges	8,515	4,116	4,000	4,000
5443 Board & Meeting Expenses	443	1,667	3,700	3,300
TOTAL	66,248	50,043	74,700	66,900
DIVISION TOTAL	924,431	1,353,171	1,473,600	1,523,400

City of Duluth Minnesota - 2022 Budget

General Fund Revenue Detail	2019 Actual	2020 Actual	2021 Budget	2022 Proposed
Planning & Development - 110-132-1301				
REVENUE SOURCE				
4307 Planning/Zoning Fees	98,879	80,826	78,200	85,000
4631 Media Sales	-	-	100	100
4644 Misc Fees, Sales & Services	-	-	-	40,900
4654 Other Reimbursements	-	3,252	-	-
4660 Gifts and Donations	3,250	5,856	-	-
DIVISION TOTAL	102,129	89,934	78,300	126,000

City of Duluth Minnesota - 2022 Budget

Construction Services & Inspection

Supervised by the Construction Services Manager/Building Official, this division handles all construction permitting, plan review, inspections, condemnations for demolition, and is the central point of service for residential and commercial development in the City.

Budgeted FTE's	2019	2020	2021	2022	Difference
1110 Construction Svcs Mgr.	1.00	1.00	1.00	1.00	-
28 Land Use Technician	2.00	3.00	3.00	3.00	-
29 Plans Examiner	4.00	3.00	3.00	3.00	-
31 Construction Inspector	2.00	2.00	2.00	2.00	-
31 Electrical Inspector	2.00	2.00	2.00	2.00	-
31 HVAC Inspector	2.00	2.00	2.00	2.00	-
31 Plumbing Inspector	3.00	3.00	3.00	2.50	(0.50)
32 Combination Svcs Inspector	2.00	2.00	2.00	2.00	-
32 Permitting Svcs Leadworker	1.00	1.00	1.00	1.00	-
36 Const Inspect Leadworker	1.00	1.00	1.00	1.00	-
132 Info & Comm Specialist	0.50	0.50	0.50	1.00	0.50

Division Total	20.50	20.50	20.50	20.50	-
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Expenditures	2019 Actual	2020 Actual	2021 Budget	2022 Proposed	Difference
Personal Services					
Permanent Salaries	1,308,771	1,301,536	1,410,200	1,451,800	41,600
Overtime	7,182	3,219	9,000	9,000	-
Other Wages	-	-	-	-	-
Total Salaries	1,315,953	1,304,756	1,419,200	1,460,800	41,600
Benefits	540,031	551,622	638,000	617,700	(20,300)
Other Expense					
Materials & Supplies	31,865	9,088	29,700	30,900	1,200
Services	34,705	44,901	29,100	27,700	(1,400)
Utility & Maintenance	17,989	19,395	19,300	18,000	(1,300)
Other	79,810	87,600	68,100	68,100	-
Building Demolition	-	52,148	-	-	-
Total Other Expense	164,368	213,131	146,200	144,700	(1,500)

Division Total	2,020,351	2,069,508	2,203,400	2,223,200	19,800
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City of Duluth Minnesota - 2022 Budget

General Fund Expenditure Detail	2019 Actual	2020 Actual	2021 Budget	2022 Proposed
Construction Services & Inspection - 110-132-1304				
PERSONAL SERVICES				
5100 Permanent Salaries	1,308,771	1,301,536	1,410,200	1,451,800
5101 Premium Pay	7,182	3,219	9,000	9,000
5103 Other Wages	-	-	-	-
TOTAL	1,315,953	1,304,756	1,419,200	1,460,800
EMPLOYEE BENEFITS				
5121 PERA Retirement	96,511	92,767	104,300	107,400
5122 FICA - Social Security	79,666	78,277	88,000	90,600
5123 FICA - Medicare	18,631	18,307	20,600	21,200
5125 Dental Insurance	7,099	7,384	5,900	6,100
5126 Life Insurance	3,893	3,800	3,700	3,700
5127 Health Care Savings Plan (HCSP)	31,326	34,147	58,500	33,000
5130 Cafeteria Plan Benefits	302,064	316,702	357,000	355,700
5133 Health or Fitness Program	840	240	-	-
TOTAL	540,031	551,622	638,000	617,700
OTHER EXPENDITURES				
5200 Office Supplies	2,511	1,050	3,300	3,700
5205 Safety & Training Materials	897	98	900	900
5212 Motor Fuels	13,557	6,273	13,600	13,400
5219 Other Miscellaneous Supplies	1,043	829	4,400	5,400
5241 Small Equip-Office/Operating	13,857	838	7,500	7,500
5321 Phone Service	11,460	13,102	4,500	4,500
5331 Travel/Training	15,358	20,696	14,400	15,000
5335 Local Mileage Reimbursement	-	-	200	200
5355 Printing & Copying	7,616	8,495	9,000	7,000
5356 Copier, Printer Lease & Supplies	271	2,608	1,000	1,000
5404 Equipment/Machinery Repair & Mtc	377	-	600	600
5409 Fleet Services Charges	17,612	19,395	18,700	17,400
5414 Software Licenses & Mtce Agreements	16,818	18,518	20,000	20,000
5427 Credit Card Commissions	50,732	47,913	17,500	17,500
5433 Dues & Subscription	1,211	1,498	1,500	1,500
5435 Books & Pamphlets	4,495	7,156	4,500	4,500
5441 Other Services & Charges	1,554	2,808	4,600	4,600
5453 Building Demolition	5,000	9,708	20,000	20,000
5580 Capital Equipment	-	52,148	-	-
TOTAL	164,368	213,131	146,200	144,700
DIVISION TOTAL	2,020,351	2,069,508	2,203,400	2,223,200

City of Duluth Minnesota - 2022 Budget

General Fund Revenue Detail	2019 Actual	2020 Actual	2021 Budget	2022 Proposed
Construction Services & Inspection - 110-132-1304				
REVENUE SOURCE				
4151 Fill Permits	16,703	7,800	1,100	1,100
4301 Zoning Appeals Fees	-	-	600	600
4303 Use Permit - Flood & Wetlands	3,224	3,328	900	900
4351 Building Inspection Fees	2,564,064	1,700,914	1,654,800	1,764,800
4352 Plumbing Inspection Fees	214,487	348,056	182,200	182,200
4353 Electric Inspection Fees	246,679	536,126	192,300	192,300
4354 HVAC-R Inspection Fees	307,805	574,348	151,800	151,800
4355 Signs Inspection Fees	16,861	20,455	10,600	10,600
4356 House Moving Inspection Fee	13,320	13,759	9,100	9,100
4357 Mobile Home Inspection Fees	1,078	1,010	1,900	1,900
4359 CAF Administrative Fee	25,222	14,965	15,300	15,300
4361 RZP Registration Fee	21,080	20,885	13,100	13,100
4500 Assessments	9,212	2,795	51,100	51,100
4501 Assessments - Penalty & Interest	222	852	-	-
4631 Media Sales	75	1	3,300	3,300
4644 Miscellaneous Sales	140	651	500	500
4654 Other Reimbursements	5,000	33	-	-
4701 2% Retention Surtax	1,649	1,941	1,400	1,400
DIVISION TOTAL	3,446,821	3,247,918	2,290,000	2,400,000

City of Duluth Minnesota - 2022 Budget

Business and Economic Development

Business and Economic Development provides guidance for the growth, development, and redevelopment of the community through the preparation and implementation of plans for the City's future. Effective January 1, 2020, this division was merged into the Planning Division to form Planning & Economic Development.

Budgeted FTE's	2019	2020	2021	2022	Difference
1150 Dir. Business & ED	1.00	-	-	-	-
Administrative Info					
129 Spec	1.00	-	-	-	-
135 Business Developer	2.00	-	-	-	-
Division Total	4.00	-	-	-	-

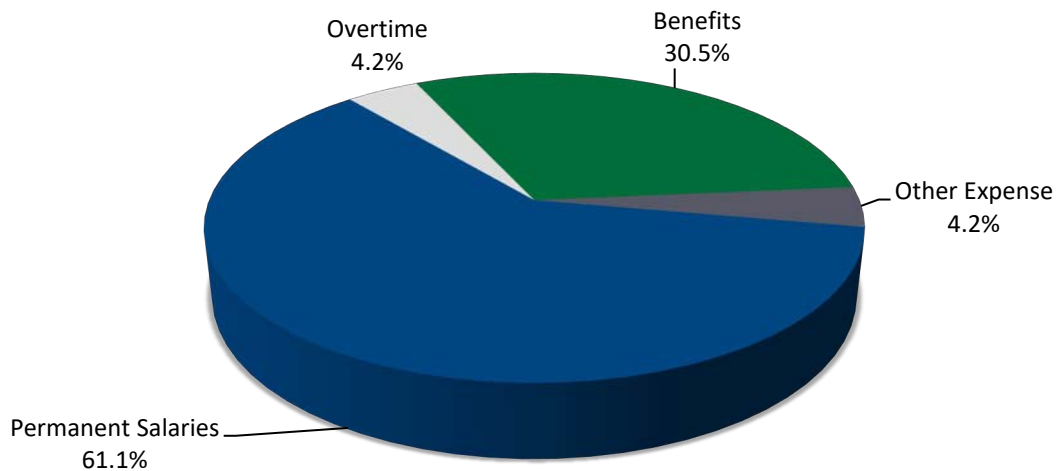
Expenditures	2019 Actual	2020 Actual	2021 Budget	2022 Proposed	Difference
Personal Services					
Permanent Salaries	269,530	-	-	-	-
Overtime	526.96	-	-	-	-
Other Wages	-	-	-	-	-
Total Salaries	270,057	-	-	-	-
Benefits	103,669	-	-	-	-
Other Expense					
Materials & Supplies	378	-	-	-	-
Services	9,358	-	-	-	-
Other	3,472	-	-	-	-
Total Other Expense	13,208	-	-	-	-
Division Total	386,934	-	-	-	-

City of Duluth Minnesota - 2022 Budget

General Fund Expenditure Detail	2019 Actual	2020 Actual	2021 Budget	2022 Proposed
Business & Economic Development - 110-132-1310				
PERSONAL SERVICES				
5100 Permanent Salaries	269,530	-	-	-
5101 Premium Pay	527	-	-	-
5103 Other Wages	-	-	-	-
TOTAL	270,057	-	-	-
EMPLOYEE BENEFITS				
5121 PERA Retirement	16,119	-	-	-
5122 FICA - Social Security	16,149	-	-	-
5123 FICA - Medicare	3,777	-	-	-
5125 Dental Insurance	1,395	-	-	-
5126 Life Insurance	757	-	-	-
5127 Health Care Savings Plan (HCSP)	4,553	-	-	-
5130 Cafeteria Plan Benefits	60,920	-	-	-
TOTAL	103,669	-	-	-
OTHER EXPENDITURES				
5200 Office Supplies	370	-	-	-
5319 Other Professional Service	540	-	-	-
5321 Phone Service	1,353	-	-	-
5331 Travel/Training	7,436	-	-	-
5335 Local Mileage Reimbursement	29	-	-	-
5356 Copier, Printer Lease & Supplies	7	-	-	-
5433 Dues & Subscription	1,720	-	-	-
5441 Other Services & Charges	131	-	-	-
5443 Board & Meeting Expenses	1,621	-	-	-
TOTAL	13,208	-	-	-
DIVISION TOTAL	386,934	-	-	-
REVENUE SOURCE				
4644 Miscellaneous Sales	38,513	-	-	-
DIVISION TOTAL	38,513	-	-	-

City of Duluth Minnesota - 2022 Budget

Fire Department 2022 Proposed Budget by Expenditure Category



Expenditures by Category	2019 Actual	2020 Actual	2021 Budget	2022 Proposed	Difference
Permanent Salaries	11,126,132	11,117,454	11,496,600	11,611,200	114,600
Overtime	1,008,377	1,138,825	802,100	802,100	-
Other Wages	-	113	-	-	-
Total Personal Services	12,134,508	12,256,392	12,298,700	12,413,300	114,600
Benefits	5,242,854	5,629,330	5,607,500	5,804,000	196,500
Other Expense	785,122	782,923	790,000	796,900	6,900
Capital Outlay	-	-	-	-	-
Department Total	18,162,484	18,668,645	18,696,200	19,014,200	318,000

Expenditures by Division	2019 Actual	2020 Actual	2021 Budget	2022 Proposed	Difference
Fire Administration	627,270	583,137	690,100	768,500	78,400
Fire Operations	16,332,434	17,008,875	16,639,200	16,918,800	279,600
Life Safety	1,202,779	1,076,633	1,366,900	1,326,900	(40,000)
Department Total	18,162,484	18,668,645	18,696,200	19,014,200	318,000

Budgeted FTE's	2019	2020	2021	2022	Difference
	146.5	148.5	148.5	148.5	-

City of Duluth Minnesota - 2022 Budget

Fire Administration

The Fire Chief, Deputy Chiefs, Executive Assistant, and the Information and Communication Specialist make up the administration division. The Fire Chief and the Deputy Fire Chiefs manage the department. This includes the creation and implementation of policies, budgets, long term planning, and emergency operations. The Fire Chief is the City of Duluth emergency manager and is responsible for all emergency functions and emergency preparedness.

Budgeted FTE's	2019	2020	2021	2022	Difference
1165 Fire Chief	1.00	1.00	1.00	1.00	-
1135 Deputy Fire Chief	1.00	2.00	2.00	2.00	-
131 Executive Assistant	1.00	1.00	1.00	1.00	-
132 Info & Comm Spec	0.50	0.50	0.50	1.00	0.50
Division Total	3.50	4.50	4.50	5.00	0.50

Expenditures	2019 Actual	2020 Actual	2021 Budget	2022 Proposed	Difference
Personal Services					
Permanent Salaries	417,652	384,181	448,100	505,000	56,900
Overtime	2,501	-	-	-	-
Other Wages	-	-	-	-	-
Total Salaries	420,154	384,181	448,100	505,000	56,900
Benefits	158,826	153,142	183,000	204,500	21,500
Other Expense					
Materials & Supplies	14,241	21,113	20,400	20,400	-
Services	8,772	2,695	9,800	9,800	-
Utilities & Mtc	4,269	2,643	4,000	4,000	-
Other	21,008	19,363	24,800	24,800	-
Total Other Expense	48,291	45,814	59,000	59,000	-
Division Total	627,270	583,137	690,100	768,500	78,400

City of Duluth Minnesota - 2022 Budget

General Fund Expenditure Detail		2019 Actual	2020 Actual	2021 Budget	2022 Proposed
Fire Administration - 110-150-1501					
PERSONAL SERVICES					
5100	Permanent Salaries	417,652	384,181	448,100	505,000
5101	Premium Pay	2,501	-	-	-
5103	Other Wages	-	-	-	-
	TOTAL	420,154	384,181	448,100	505,000
EMPLOYEE BENEFITS					
5121	PERA Retirement	60,426	55,950	69,000	75,500
5122	FICA - Social Security	5,960	4,554	5,900	8,100
5123	FICA - Medicare	5,878	5,379	6,500	7,300
5125	Dental Insurance	1,580	1,394	1,800	2,000
5126	Life Insurance	867	723	800	900
5127	Health Care Savings Plan (HCSP)	14,089	19,533	7,400	6,000
5130	Cafeteria Plan Benefits	69,785	65,249	91,600	104,700
5133	Health or Fitness Program	240	360	-	-
	TOTAL	158,826	153,142	183,000	204,500
OTHER EXPENDITURES					
5200	Office Supplies	1,235	4,870	3,000	3,000
5210	Plant/Operating Supplies	1,640	1,891	2,000	2,000
5211	Cleaning/Janitorial Supplies	6,615	8,122	7,500	7,500
5212	Motor Fuels	133	-	-	-
5219	Other Miscellaneous Supplies	2,787	2,776	3,000	3,000
5220	Repair & Maintenance Supplies	343	844	1,100	1,100
5228	Painting Supplies	465	349	700	700
5229	Ground Mtc Supplies	70	121	200	200
5240	Small Tools	578	657	400	400
5241	Small Equip-Office/Operating	376	1,481	2,500	2,500
5321	Phone Service	-	-	2,600	2,600
5322	Postage	274	244	500	500
5331	Travel/Training	5,731	1,239	5,000	5,000
5355	Printing & Copying	2,357	1,003	1,200	1,200
5356	Copier, Printer Lease & Supplies	410	210	500	500
5400	Misc Repair & Mtc Service	1,863	773	2,000	2,000
5401	Bldg/Structure Repair & Mtc	2,405	1,871	2,000	2,000
5433	Dues & Subscription	2,071	2,699	2,500	2,500
5440	Emergency Management	16,827	16,095	20,000	20,000
5441	Other Services & Charges	1,368	569	1,500	1,500
5443	Board & Meeting Expenses	742	-	800	800
	TOTAL	48,291	45,814	59,000	59,000
	DIVISION TOTAL	627,270	583,137	690,100	768,500

City of Duluth Minnesota - 2022 Budget

General Fund Revenue Detail	2019 Actual	2020 Actual	2021 Budget	2022 Proposed
Fire Administration - 110-150-1501				
REVENUE SOURCE				
4232 State Insurance Premium	753,627	832,354	712,000	750,000
4340 Fire Protection Services	4,200	4,200	4,200	4,200
4341 Hydrant Maintenance Services	30,000	30,000	30,000	30,000
4654 Other Reimbursements	8,486	1,929	2,800	4,500
4730 Transfer from Special Revenue	25,283	12,146	10,000	10,000
DIVISION TOTAL	821,596	880,629	759,000	798,700

City of Duluth Minnesota - 2022 Budget

Fire Operations

Three Assistant Chiefs (one for each shift) under the direction of a Deputy Chief oversee this division and all emergencies including: fires, medical calls, hazardous materials response, rescues, and daily work duties for eight fire stations strategically located throughout the City. The training officer coordinates fire related training exercises, emergency medical training, training with outside agencies, compliance with State and Federal regulations, safety guidelines, and overall training of the department.

Budgeted FTE's	2019	2020	2021	2022	Difference
233 Assistant Chief	3.00	3.00	3.00	3.00	-
226 Firefighter	63.00	63.00	63.00	67.00	4.00
227 Equipment Operator	33.00	33.00	33.00	29.00	(4.00)
228 Captain	30.00	30.00	30.00	30.00	-
231 Training Officer	2.00	2.00	2.00	2.00	-
231 Technical Svs Coor	1.00	1.00	1.00	1.00	-
Division Total	132.00	132.00	132.00	132.00	-

Expenditures	2019 Actual	2020 Actual	2021 Budget	2022 Proposed	Difference
Personal Services					
Permanent Salaries	9,943,848	10,034,488	10,179,400	10,255,700	76,300
Overtime	996,803	1,125,926	790,800	790,800	-
Other Wages	-	-	-	-	-
Total Salaries	10,940,651	11,160,413	10,970,200	11,046,500	76,300
Benefits	4,721,055	5,180,061	5,023,000	5,225,400	202,400
Other Expense					
Materials & Supplies	185,038	163,761	185,300	196,300	11,000
Services	60,956	59,522	47,800	47,800	-
Utilities & Mtc	356,688	370,058	347,200	337,100	(10,100)
Other	68,046	75,059	65,700	65,700	-
Total Other Expense	670,728	668,400	646,000	646,900	900
Division Total	16,332,434	17,008,875	16,639,200	16,918,800	279,600

City of Duluth Minnesota - 2022 Budget

General Fund Expenditure Detail	2019 Actual	2020 Actual	2021 Budget	2022 Proposed
Fire Operations - 110-150-1502				
PERSONAL SERVICES				
5100 Permanent Salaries	9,943,848	10,034,488	10,179,400	10,255,700
5101 Premium Pay	996,803	1,125,926	790,800	790,800
5103 Other Wages	-	-	-	-
TOTAL	10,940,651	11,160,413	10,970,200	11,046,500
EMPLOYEE BENEFITS				
5121 PERA Retirement	1,821,523	1,931,181	1,913,000	1,930,400
5122 FICA - Social Security	-	-	-	-
5123 FICA - Medicare	152,919	155,241	159,000	160,200
5125 Dental Insurance	48,485	51,002	52,300	52,300
5126 Life Insurance	26,561	26,265	23,800	23,800
5127 Health Care Savings Plan (HCSP)	347,213	401,429	224,900	270,000
5130 Cafeteria Plan Benefits	2,299,547	2,593,007	2,632,600	2,771,300
5133 Health or Fitness Program	24,808	21,937	17,400	17,400
TOTAL	4,721,055	5,180,061	5,023,000	5,225,400
OTHER EXPENDITURES				
5205 Safety & Training Materials	4,053	7,794	7,500	7,500
5210 Plant/Operating Supplies	2,909	4,866	3,500	3,500
5212 Motor Fuels	81,081	50,984	75,300	86,300
5218 Uniforms	12,283	8,547	10,000	10,000
5219 Other Miscellaneous Supplies	27,453	29,000	25,000	25,000
5220 Repair & Maintenance Supplies	2,054	2,356	3,000	3,000
5241 Small Equip-Office/Operating	55,205	60,214	61,000	61,000
5305 Medical Svcs/Testing Fees	3,290	7,360	5,000	5,000
5319 Other Professional Services	15,025	19,303	22,500	22,500
5320 Data Services	17,457	17,637	8,000	8,000
5321 Phone Service	6,657	7,548	7,000	7,000
5322 Postage	202	68	300	300
5360 Insurance	11,443	-	-	-
5384 Refuse Disposal	6,881	7,606	5,000	5,000
5409 Fleet Services Charges	356,688	370,058	347,200	337,100
5414 Software Lic/Mtc Agree	28,060	42,862	22,500	22,500
5441 Other Services & Charges	4,855	5,056	6,200	6,200
5446 Tuition Reimbursement	10,140	3,065	20,000	20,000
5450 Laundry	24,991	24,076	17,000	17,000
TOTAL	670,728	668,400	646,000	646,900
DIVISION TOTAL	16,332,434	17,008,875	16,639,200	16,918,800

City of Duluth Minnesota - 2022 Budget

General Fund Revenue Detail	2019 Actual	2020 Actual	2021 Budget	2022 Proposed
Fire Operations - 110-150-1502				
REVENUE SOURCE				
4654 Other Reimbursements	2,009	6,099	-	-
4660 Gifts and Donations	15,000	-	-	-
4730 Transfer from Special Revenue	225,484	116,930	63,800	73,900
DIVISION TOTAL	242,493	123,029	63,800	73,900

City of Duluth Minnesota - 2022 Budget

Life Safety

Under the direction of a Deputy Chief, the Fire Marshal oversees this division and is responsible for code enforcement, fire investigation, public education, prosecution, fire system review, fire inspections, licensing, complaints, and waste compliance.

Budgeted FTE's	2019	2020	2021	2022	Difference
233 Fire Marshal	1.00	1.00	1.00	1.00	-
230 Deputy Fire Marshal	2.00	2.00	2.00	2.00	-
Solid Waste					
28 Compliance	1.00	1.00	1.00	-	(1.00)
Prop. & Solid Waste					
29 Compliance Officer	-	-	-	2.00	2.00
29 Housing Inspector	4.00	4.00	4.00	3.00	(1.00)
32 Lead Housing Inspector	1.00	1.00	1.00	1.00	-
Sprinkler Permit					
32 Reviewer	-	1.00	1.00	1.00	-
Admin Information					
129 Spec	2.00	2.00	2.00	1.50	(0.50)

Division Total	11.00	12.00	12.00	11.50	(0.50)
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Expenditures	2019 Actual	2020 Actual	2021 Budget	2022 Proposed	Difference
Personal Services					
Permanent Salaries	764,631	698,785	869,100	850,500	(18,600)
Overtime	9,072	12,900	11,300	11,300	-
Other Wages	-	113	-	-	-
Total Salaries	773,704	711,798	880,400	861,800	(18,600)
Benefits	362,973	296,127	401,500	374,100	(27,400)
Other Expense					
Materials & Supplies	14,321	22,899	16,400	17,500	1,100
Services	22,302	14,967	28,500	28,500	-
Utilities & Mtc	16,477	18,614	13,800	18,700	4,900
Other	13,003	12,229	26,300	26,300	-
Total Other Expense	66,103	68,708	85,000	91,000	6,000

Division Total	1,202,779	1,076,633	1,366,900	1,326,900	(40,000)
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City of Duluth Minnesota - 2022 Budget

General Fund Expenditure Detail		2019 Actual	2020 Actual	2021 Budget	2022 Proposed
Life Safety - 110-150-1503					
PERSONAL SERVICES					
5100	Permanent Salaries	764,631	698,785	869,100	850,500
5101	Premium Pay	9,072	12,900	11,300	11,300
5103	Other Wages	-	113	-	-
	TOTAL	773,704	711,798	880,400	861,800
EMPLOYEE BENEFITS					
5121	PERA Retirement	82,828	74,072	95,100	93,800
5122	FICA - Social Security	29,654	28,283	35,900	34,800
5123	FICA - Medicare	10,774	10,021	12,800	12,500
5125	Dental Insurance	4,046	3,713	4,800	4,600
5126	Life Insurance	2,210	1,921	2,200	2,100
5127	Health Care Savings Plan (HCSP)	24,103	18,527	20,500	22,300
5130	Cafeteria Plan Benefits	207,957	158,914	230,200	204,000
5133	Health or Fitness Program	1,400	677	-	-
	TOTAL	362,973	296,127	401,500	374,100
OTHER EXPENDITURES					
5200	Office Supplies	1,327	9,143	1,500	1,500
5202	Audiovisual & Photography	167	2,427	500	500
5205	Safety & Training Materials	1,543	3,345	1,500	1,500
5212	Motor Fuels	9,753	4,292	9,800	10,900
5219	Other Miscellaneous Supplies	409	2,034	1,500	1,500
5241	Small Equipment-Office Operating	1,121	1,659	1,600	1,600
5321	Phone Service	5,337	4,063	2,600	2,600
5331	Travel/Training	16,163	9,408	18,000	18,000
5335	Local Mileage Reimbursement	-	-	1,000	1,000
5355	Printing & Copying	265	1,496	3,000	3,000
5356	Copier, Printer Lease & Supplies	537	-	3,900	3,900
5400	Misc Repair & Mtc Service	48	176	300	300
5409	Fleet Services Charges	13,880	17,821	10,500	15,400
5427	Credit Card Commissions	2,548	618	3,000	3,000
5433	Dues and Subscriptions	1,015	798	1,000	1,000
5435	Books & Pamphlets	1,918	1,625	2,500	2,500
5441	Other Services and Charges	2,270	4,712	22,500	22,500
5443	Board & Meeting Expenses	310	-	300	300
5459	Fire Safety Education Account	7,491	659	-	-
5700	Interfund Transfers Out	-	4,434	-	-
	TOTAL	66,103	68,708	85,000	91,000
DIVISION TOTAL		1,202,779	1,076,633	1,366,900	1,326,900

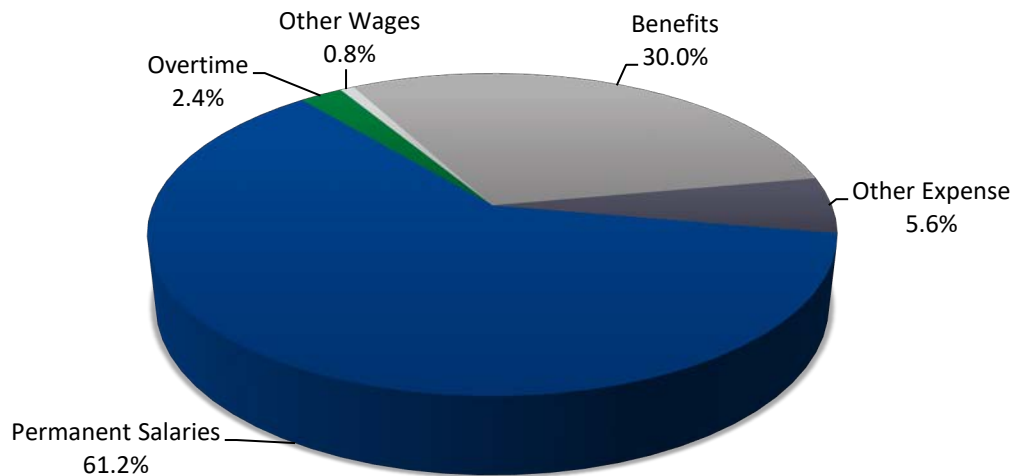
City of Duluth Minnesota - 2022 Budget

General Fund Revenue Detail	2019 Actual	2020 Actual	2021 Budget	2022 Proposed
Life Safety - 110-150-1503				
REVENUE SOURCE				
4153 Multiple Dwelling License	1,016,787	808,848	916,400	950,000
4154 Commercial Use/Occupancy Permit	126,580	116,043	100,000	100,000
4160 Fire Protection Systems Permit Fees	-	77,843	95,500	95,500
4306 Building Appeals Fees	373	127	-	-
4644 Misc Fees, Sales, Service	9,271	5,044	6,000	5,500
4654 Other Reimbursements	-	918	-	-
4660 Gifts and Donations	3,491	-	-	-
DIVISION TOTAL	1,156,502	1,008,823	1,117,900	1,151,000

City of Duluth Minnesota - 2022 Budget

Police Department

2022 Proposed Budget by Expenditure Category



Expenditures by Category	2019 Actual	2020 Actual	2021 Budget	2022 Proposed	Difference
Permanent Salaries	13,978,001	15,249,052	14,957,200	15,362,200	405,000
Overtime	1,041,181	1,004,054	597,300	597,300	-
Other Wages	193,166	65,792	131,600	193,500	61,900
Total Personal Services	15,212,348	16,318,899	15,686,100	16,153,000	466,900
Benefits	6,566,281	7,272,015	7,012,100	7,522,700	510,600
Other Expense	1,401,707	1,097,677	1,362,900	1,420,800	57,900
Department Total	23,180,335	24,688,591	24,061,100	25,096,500	1,035,400

	2019	2020	2021	2022	Difference
Budgeted FTE's	182.14	180.50	183.00	183.50	0.50

City of Duluth Minnesota - 2022 Budget

Police Department

The Police department consists of two divisions: the Investigative/Administrative division and the Patrol division. The Investigative/Administrative division is responsible for administrative functions of the department including training and development, clerical and records support, fleet, technology and facilities management. In addition, the division is responsible for investigating crime in the areas of violent crime, financial property crimes, family crimes, crime scene investigation, and drug and gang related activities. The Patrol division is responsible for all functions related to police work including crime and traffic control, tactical response, canine and waterfront patrol, special events, street crimes, community neighborhood policing, and parking enforcement.

Budgeted FTE's	2019	2020	2021	2022	Difference
Chief of Police	1.00	1.00	1.00	1.00	-
1130 Deputy Chief	2.00	2.00	2.00	3.00	1.00
1110 Lieutenant	10.00	10.00	10.00	9.00	(1.00)
1085 Public Info Officer	-	1.00	1.00	1.00	-
1090 Records & Tech Mgr	1.00	1.00	1.00	1.00	-
1075 Budget & Grant Supv.	-	-	-	1.00	1.00
21 Animal Services Tech	0.50	0.50	0.50	0.50	-
24 Evidence Technician	2.00	2.00	2.00	2.00	-
27 Animal Control Officer	1.00	1.00	1.00	1.00	-
27 Opioid Program Tech	-	1.00	1.00	1.00	-
28 Project Coordinator	-	-	0.50	-	(0.50)
29 Opioid Program Spec.	-	-	-	1.00	1.00
29 Prop & Evidence Spec	1.00	1.00	1.00	1.00	-
30 Animal Shelter Lead	1.00	1.00	1.00	1.00	-
31 Electronic Tech	1.00	-	-	-	-
33 Elec Tech Leadworker	1.00	-	-	-	-
124 Police Records Tech I	1.00	2.00	2.00	2.00	-
126 Information Tech	1.00	-	-	-	-
128 Police Records Tech II	8.00	6.00	6.00	6.00	-
129 Admin Info Specialist	1.00	1.00	1.00	1.00	-
130 Data Release Coor	-	1.00	1.00	1.00	-
131 Crime & Intel Analyst	2.00	2.00	2.00	2.00	-
131 Executive Assistant	2.00	2.00	2.00	2.00	-
131 Grant Coordinator	0.64	-	-	-	-
133 Budget & Ops Analyst	1.00	-	-	-	-
133 Sr Police Records Tech	1.00	2.00	2.00	2.00	-
Budget & Grants					
134 Analyst	-	1.00	1.00	-	(1.00)
326 Police Officer	71.00	73.00	76.00	73.00	(3.00)
327 Police Investigator	50.00	47.00	46.00	49.00	3.00
328 Sergeant	22.00	22.00	22.00	22.00	-
Department Total	182.14	180.50	183.00	183.50	0.50

City of Duluth Minnesota - 2022 Budget

Expenditures	2019 Actual	2020 Actual	2021 Budget	2022 Proposed	Difference
Personal Services					
Permanent Salaries	13,978,001	15,249,052	14,957,200	15,362,200	405,000
Overtime	1,041,181	1,004,054	597,300	597,300	-
Other Wages	193,166	65,792	131,600	193,500	61,900
Total Salaries	15,212,348	16,318,899	15,686,100	16,153,000	466,900
Benefits	6,566,281	7,272,015	7,012,100	7,522,700	510,600
Other Expense					
Materials & Supplies	378,127	273,083	364,500	430,600	66,100
Services	223,516	117,034	164,100	163,100	(1,000)
Utilities & Maintenance	320,978	286,618	292,800	275,800	(17,000)
Other	479,087	420,941	541,500	551,300	9,800
Total Other Expense	1,401,707	1,097,677	1,362,900	1,420,800	57,900
Department Total	23,180,335	24,688,591	24,061,100	25,096,500	1,035,400

General Fund Expenditure Detail	2019 Actual	2020 Actual	2021 Budget	2022 Proposed
Police Department - 110-160-1610				
PERSONAL SERVICES				
5100 Permanent Salaries	13,978,001	15,249,052	14,957,200	15,362,200
5101 Premium Pay	1,041,181	1,004,054	597,300	597,300
5103 Other Wages	193,039	65,792	131,600	193,500
5111 Long-Term Disability Wages	127	-	-	-
TOTAL	15,212,348	16,318,899	15,686,100	16,153,000
EMPLOYEE BENEFITS				
5121 PERA Retirement	2,350,250	2,571,309	2,551,500	2,617,200
5122 FICA - Social Security	121,570	105,504	96,500	116,700
5123 FICA - Medicare	219,311	229,056	227,400	234,200
5125 Dental Insurance	64,016	71,544	72,500	72,700
5126 Life Insurance	35,080	36,856	32,900	33,000
5127 Health Care Savings Plan (HCSP)	687,974	747,289	452,700	810,900
5130 Cafeteria Plan Benefits	3,086,750	3,509,827	3,577,400	3,636,800
5133 Health or Fitness Program	1,330	630	1,200	1,200
TOTAL	6,566,281	7,272,015	7,012,100	7,522,700

City of Duluth Minnesota - 2022 Budget

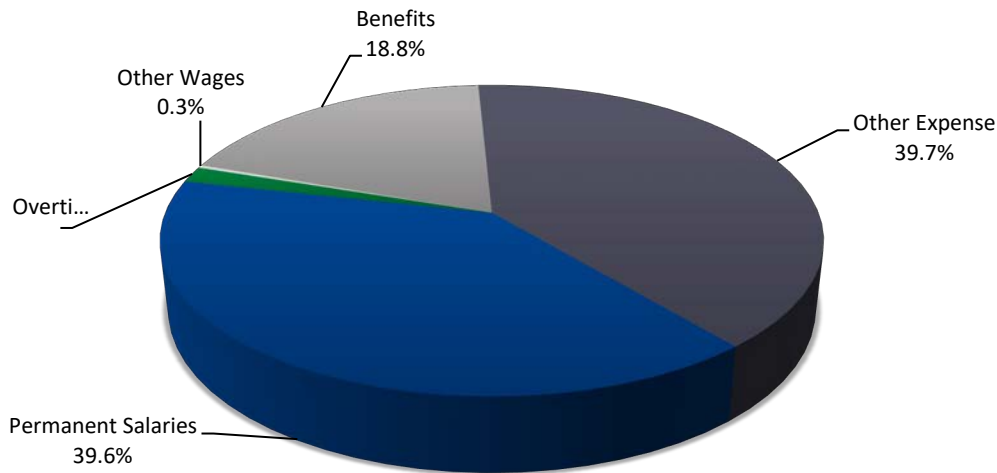
General Fund Expenditure Detail	2019 Actual	2020 Actual	2021 Budget	2022 Proposed
Police Department - 110-160-1610				
OTHER EXPENDITURES				
5200 Office Supplies	13,426	6,799	20,000	20,000
5201 Computer Supplies/Software	1,731	3,306	1,500	1,500
5202 Audiovisual & Photography	1,250	826	1,000	1,000
5205 Safety & Training Materials	1,243	-	1,500	1,500
5211 Cleaning/Janitorial Supplies	115	-	-	-
5212 Motor Fuels	226,847	150,117	227,400	292,500
5214 Food for Animals	2,294	1,984	2,000	3,000
5217 Ammunition	38,175	15,546	50,000	50,000
5218 Uniforms	67,611	63,474	34,100	34,100
5219 Other Miscellaneous Supplies	21,298	17,017	20,000	20,000
5220 Repair & Maintenance Supplies	2,935	208	5,000	5,000
5241 Small Equip-Office/Operating	1,202	13,808	2,000	2,000
5305 Medical Svcs/Testing Fees	1,397	-	1,000	-
5319 Other Professional Services	118,994	15,757	30,000	30,000
5320 Data Services	34,850	37,586	36,000	36,000
5321 Phone Service	49,223	50,466	81,600	81,600
5322 Postage	1,296	1,133	1,500	1,500
5331 Travel/Training	9,275	2,229	5,000	5,000
5355 Printing & Copying	4,571	6,214	4,000	4,000
5356 Copier, Printer Lease & Supplies	1,852	1,822	2,500	2,500
5384 Refuse Disposal	2,058	1,827	2,500	2,500
5409 Fleet Services Charges	320,978	286,618	292,800	275,800
5414 Software Licenses & Mtce Agreements	309,868	309,148	327,000	327,000
5433 Dues & Subscription	3,694	5,574	4,000	4,000
5437 Automated Pawn System	11,435	11,435	11,500	11,500
5438 Licenses	4,950	4,770	5,500	5,500
5441 Other Services & Charges	74,789	55,508	32,000	32,000
5443 Board & Meeting Expenses	1,881	-	2,000	2,000
5448 Police Training	69,969	32,007	157,000	166,800
5490 Donations to Civic Organizations	2,500	2,500	2,500	2,500
TOTAL	1,401,707	1,097,677	1,362,900	1,420,800
DEPARTMENT TOTAL	23,180,335	24,688,591	24,061,100	25,096,500

City of Duluth Minnesota - 2022 Budget

General Fund Revenue Detail	2019 Actual	2020 Actual	2021 Budget	2022 Proposed
Police Department - 110-160-1610				
REVENUE SOURCE				
4209 Federal Grant	11,121	16,418	-	16,000
4220 State of Minnesota	13,338	2,182	-	-
4227 Police Training Reimbursement	146,144	148,664	142,000	151,800
4232 State Insurance Premium	1,370,877	1,420,806	1,420,800	1,420,800
4261 ISD 709	248,850	33,588	160,000	138,500
4322 Animal Shelter Fees	18,610	11,424	12,000	12,000
4326 Criminal History Checks	573	176	400	400
4328 Pawnbroker Transaction Surcharge	33,090	22,358	30,000	30,000
4329 False Alarm Fees & Penalties	21,417	21,837	18,000	18,000
4474 Police Felony Forfeitures	67,051	14,194	-	-
4631 Media Sales	879	588	1,200	1,200
4635 Auction Proceeds	4,994	9,176	-	-
4644 Misc. Fees, Sales & Services	20,171	3,650	-	-
4650 Salaries Reimbursement	37,271	4,445	10,000	10,000
4651 Reimburse Extra Duty Employment	-	(1,094)	-	-
4654 Other Reimbursements	53,136	32,224	15,000	15,000
4655 Drug Task Force Reimbursement	50,628	107,092	-	-
4700 Other Sources	-	1,000	-	-
4730 Transfer from Tourism Taxes	344,600	1,231,427	243,100	307,100
4730 Transfer from Police Grant Fund	1,030,772	-	1,300,500	1,515,700
4730 Transfer from Police Grant Fund - OT	255,649	-	116,000	126,000
4730 Transfer from Parking Fund	-	-	-	66,600
DEPARTMENT TOTAL	3,729,170	3,080,156	3,469,000	3,829,100

City of Duluth Minnesota - 2022 Budget

Public Works & Utilities - General Operations 2022 Proposed Budget by Expenditure Category



Expenditures by Category	2019 Actual	2020 Actual	2021 Budget	2022 Proposed	Difference
Permanent Salaries	3,895,667	3,970,629	4,081,400	4,132,900	51,500
Overtime	360,808	258,639	173,000	173,000	-
Other Wages	8,886	75	32,400	30,000	-
Retirement Incentive	-	7,606	-	-	-
Total Personal Services	4,265,361	4,236,950	4,286,800	4,335,900	49,100
Benefits	1,775,141	1,848,879	1,928,900	1,962,700	33,800
Other Expense	3,974,168	3,663,509	3,974,200	4,141,300	167,100
Department Total	10,014,670	9,749,338	10,189,900	10,439,900	250,000

Expenditures by Division	2019 Actual	2020 Actual	2021 Budget	2022 Proposed	Difference
Director's Office	106,296	99,846	119,000	89,600	(29,400)
Street Maintenance	8,085,037	7,693,802	8,087,300	8,325,400	238,100
Engineering	1,823,338	1,955,690	1,983,600	2,024,900	41,300
Department Total	10,014,670	9,749,338	10,189,900	10,439,900	250,000

Budgeted FTE's	2019	2020	2021	2022	Difference
	60.4	60.4	60.4	60.1	(0.3)

City of Duluth Minnesota - 2022 Budget

Director's Office

The PW&U Director's office coordinates the activities of the City's six main utilities –Water, Gas, Sanitary Sewer, Storm Sewer, Street Lighting & Signals, and Steam District, as well as the Transportation Engineering, Movable Bridges, and Street Maintenance activities within the General Fund. In seeking to achieve the City's identified priorities the division provides leadership and fiscal planning activities for eight different utility funds and a portion of the General Fund accounting for over 250 employees and \$100 million annually. In addition to maintaining a fiscally responsible operation the division also provides long range planning to ensure that the utility & transportation infrastructure is both functional and sustainable to ensure that future generations will not only benefit from the utility services provided but the amazing natural environment of the City will be preserved.

Budgeted FTE's	2019	2020	2021	2022	Difference
1170 Director	0.20	0.20	0.20	0.20	-
33 PW&U Analyst Budget & Operations	0.20	0.20	0.70	0.40	(0.30)
133 Analyst	0.50	0.50	-	-	-
Division Total	0.90	0.90	0.90	0.60	(0.30)

Expenditures	2019 Actual	2020 Actual	2021 Budget	2022 Proposed	Difference
Personal Services					
Permanent Salaries	76,630	69,586	80,600	61,300	(19,300)
Overtime	209	102	-	-	-
Other Wages	-	-	-	-	-
Total Salaries	76,839	69,688	80,600	61,300	(19,300)
Benefits	27,979	29,554	37,600	27,400	(10,200)
Other Expense					
Materials & Supplies	171	102	200	200	-
Services	1,056	231	400	500	-
Other	253	271	200	200	-
Total Other Expense	1,479	604	800	900	
Division Total	106,296	99,846	119,000	89,600	(29,500)

City of Duluth Minnesota - 2022 Budget

General Fund Expenditure Detail	2019 Actual	2020 Actual	2021 Budget	2022 Proposed
Public Works Director - 110-500-1900				
PERSONAL SERVICES				
5100 Permanent Salaries	76,630	69,586	80,600	61,300
5101 Premium Pay	209	102	-	-
5103 Other Wages	-	-	-	-
TOTAL	76,839	69,688	80,600	61,300
EMPLOYEE BENEFITS				
5121 PERA Retirement	5,647	4,941	6,000	4,600
5122 FICA - Social Security	4,474	3,986	5,000	3,800
5123 FICA - Medicare	1,097	958	1,200	900
5125 Dental Insurance	335	289	400	200
5126 Life Insurance	184	150	200	100
5127 Health Care Savings Plan (HCSP)	2,141	2,061	1,300	2,100
5130 Cafeteria Plan Benefits	14,029	17,120	23,500	15,700
5133 Health or Fitness Program	72	48	-	-
TOTAL	27,979	29,554	37,600	27,400
OTHER EXPENDITURES				
5200 Office Supplies	64	25	100	100
5241 Small Equip-Office/Operating	107	77	100	100
5321 Phone Service	120	122	100	200
5331 Travel/Training	739	-	100	100
5335 Local Mileage Reimbursement	197	109	200	200
5433 Dues & Subscription	253	271	200	200
TOTAL	1,479	604	800	900
DIVISION TOTAL	106,296	99,846	119,000	89,600

City of Duluth Minnesota - 2022 Budget

Street Maintenance

The Street Maintenance division is responsible for over 450 miles of paved and gravel City, County and State roadways throughout the City. The division seeks to align its programs with the City's identified priorities and implements programs based on the seasons of the year. Winter priorities are Snow & Ice Control, Special Event Support, and Traffic Sign Maintenance. Summer Priorities focus on Pothole Patching, Traffic Line & Symbols Painting, Crack Filling, Street Sweeping, Permanent Patching of Utility repair sites, Gravel Road Maintenance, and Special Events Support. Year round priorities also include Traffic Sign Installation & Maintenance as well as Roadside Debris Removal.

Budgeted FTE's	2019	2020	2021	2022	Difference
1115 Manager	1.00	1.00	1.00	1.00	-
1090 Supervisor	2.00	2.00	2.00	2.00	-
22 Maintenance Worker	5.00	5.00	4.00	-	(4.00)
23 Street Maint. Laborer	-	-	-	4.00	4.00
27 Heavy Equip Operator	30.00	30.00	31.00	31.00	-
Traffic Maintenance					
27 Worker	3.00	3.00	3.00	3.00	-
32 Maintenance Ops Lead	3.00	3.00	3.00	2.00	(1.00)
33 Street Maint. Ops. Coord.	-	-	-	1.00	1.00
Division Total	44.00	44.00	44.00	44.00	-

Expenditures	2019 Actual	2020 Actual	2021 Budget	2022 Proposed	Difference
Personal Services					
Permanent Salaries	2,635,784	2,658,673	2,769,600	2,831,000	61,400
Overtime	279,379	163,464	117,000	117,000	-
Other Wages	-	-	-	-	-
Retirement Incentive	-	7,606	-	-	-
Total Salaries	2,915,163	2,829,743	2,886,600	2,948,000	61,400
Benefits	1,281,917	1,304,233	1,363,100	1,374,800	11,700
Other Expense					
Materials & Supplies	1,653,710	1,239,506	1,716,400	1,744,700	28,300
Services	42,638	34,224	41,900	42,500	600
Utility & Mtc	1,727,649	1,985,312	1,545,900	1,682,000	136,100
Other	463,959	300,785	533,400	533,400	-
Total Other Expense	3,887,956	3,559,827	3,837,600	4,002,600	165,000
Division Total	8,085,037	7,693,802	8,087,300	8,325,400	238,100

City of Duluth Minnesota - 2022 Budget

General Fund Expenditure Detail	2019 Actual	2020 Actual	2021 Budget	2022 Proposed
Street Maintenance - 110-500-1920				
PERSONAL SERVICES				
5100 Permanent Salaries	2,635,784	2,658,673	2,769,600	2,831,000
5101 Premium Pay	279,379	163,464	117,000	117,000
5103 Other Wages	-	-	-	-
5105 Retirement Incentive	-	7,606	-	-
TOTAL	2,915,163	2,829,743	2,886,600	2,948,000
EMPLOYEE BENEFITS				
5118 Meal Allowance	13,650	7,665	10,000	10,000
5121 PERA Retirement	219,109	203,500	212,500	217,400
5122 FICA - Social Security	180,818	167,639	179,000	182,800
5123 FICA - Medicare	42,288	39,206	41,900	42,700
5125 Dental Insurance	15,919	16,849	17,400	17,400
5126 Life Insurance	8,739	8,653	7,900	7,900
5127 Health Care Savings Plan (HCSP)	72,504	63,776	54,900	45,300
5130 Cafeteria Plan Benefits	728,104	796,185	839,500	851,300
5133 Health or Fitness Program	786	759	-	-
TOTAL	1,281,917	1,304,233	1,363,100	1,374,800
OTHER EXPENDITURES				
5200 Office Supplies	533	490	1,500	1,200
5201 Computer Supplies/Software	2,000	983	2,000	1,700
5205 Safety & Training Materials	11,059	7,774	12,000	14,000
5210 Plant/Operating Supplies	12,154	13,485	17,000	17,000
5211 Cleaning/Janitorial Supplies	5,219	1,529	12,000	10,000
5212 Motor Fuels	340,107	176,498	332,100	361,000
5215 Shop Materials	1,906	2,122	2,500	2,500
5218 Uniforms	13,179	14,410	14,600	14,600
5219 Other Miscellaneous Supplies	15,061	13,329	17,600	21,600
5220 Repair & Maintenance Supplies	5,751	10,116	10,000	12,600
5222 Blacktop	238,447	-	-	-
5223 Salt & Sand	797,765	772,789	1,005,000	1,005,000
5224 Gravel & Other Misc Materials	83,238	84,323	133,600	131,000
5226 Sign & Signal Materials	55,119	53,637	64,000	60,000
5228 Painting Supplies	64,347	84,489	85,500	85,500
5240 Small Tools	7,612	2,668	5,000	5,000
5241 Small Equip-Office/Operating	214	865	2,000	2,000
5320 Data Services	5,109	6,303	6,600	6,600
5321 Phone Service	2,029	2,620	2,600	3,200

City of Duluth Minnesota - 2022 Budget

General Fund Expenditure Detail	2019 Actual	2020 Actual	2021 Budget	2022 Proposed
Street Maintenance - 110-500-1920				
5331 Travel/Training	4,054	2,917	7,000	7,000
5335 Local Mileage Reimbursement	17,057	13,672	16,000	16,000
5356 Copier, Printer Lease & Supplies	142	226	500	500
5384 Refuse Disposal	14,248	8,486	9,200	9,200
5409 Fleet Services Charges	1,727,649	1,985,312	1,545,900	1,682,000
5412 Building Rental	33,583	31,634	45,000	45,000
5414 Software Licenses & Mtce Agreements	37,049	33,978	38,500	38,500
5415 Vehicle/Equip Rent (Short Term)	28,060	25,846	34,000	34,000
5418 Vehicle/Equip Rent (Long Term)	350,892	205,156	400,000	400,000
5441 Other Services & Charges	14,375	4,171	15,900	15,900
TOTAL	3,887,956	3,559,827	3,837,600	4,002,600
DIVISION TOTAL	8,085,037	7,693,802	8,087,300	8,325,400
REVENUE SOURCE				
4240 Municipal State Aid	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	30,090	6,581	18,000	18,000
4636 Sale of Materials	5,760	2,614	5,000	5,000
4654 Other Reimbursements	43,788	11,341	26,000	26,000
4680 Damage or Losses Recovered	270	19,276	-	-
4730 Transfer from Tourism Taxes	300,000	-	237,400	300,000
4730 Transfer from Enterprise Funds	9,600	9,600	9,600	9,600
4730 Transfer from Public Utility Funds	656,405	730,372	865,000	865,000
DIVISION TOTAL	2,717,724	2,451,595	2,832,800	2,895,400

City of Duluth Minnesota - 2022 Budget

Engineering

The Engineering division is comprised of three distinct areas: Transportation Engineering, Utility Engineering, and Movable Bridges. The division strives to help the City achieve its identified priorities by providing industry leading engineering services, utility infrastructure & transportation planning & development, plan review and permitting services, as well as accurate mapping, locating and survey programs. In addition to conducting inspection services for the City's numerous bridges, the division is also responsible for the operation of the Iconic Aerial Lift Bridge.

Budgeted FTE's	2019	2020	2021	2022	Difference
1140 City Engineer	0.40	0.40	0.40	0.40	-
1140 Chief Eng Transportatior	1.00	1.00	1.00	1.00	-
1110 Sr Project Engineer	1.00	1.00	1.00	1.00	-
1075 Lift Bridge Supervisor	1.00	1.00	1.00	1.00	-
27 Bridge Operator	5.00	5.00	5.00	5.00	-
28 Engineering Technician	0.30	0.30	-	-	-
31 Sr. Engineering Tech.	3.15	3.15	3.25	3.25	-
34 Sr. Engineering Spec.	1.20	1.20	1.40	1.40	-
36 Project Engineer	2.00	2.00	2.00	2.00	-
126 Information Technician	0.40	0.40	0.40	0.20	(0.20)
129 Admin. Info. Spec.	-	-	-	0.20	0.20
Division Total	15.45	15.45	15.45	15.45	-

Expenditures	2019 Actual	2020 Actual	2021 Budget	2022 Proposed	Difference
Personal Services					
Permanent Salaries	1,183,253	1,242,371	1,231,200	1,240,600	9,400
Overtime	81,220	95,072	56,000	56,000	-
Other Wages	8,886	75	32,400	30,000	(2,400)
Total Salaries	1,273,359	1,337,519	1,319,600	1,326,600	7,000
Benefits	465,245	515,092	528,200	560,500	32,300
Other Expense					
Materials & Supplies	18,996	27,255	40,500	42,700	2,200
Services	29,214	25,696	52,900	51,100	(1,800)
Utility & Mtc	13,633	26,428	17,900	16,100	(1,800)
Other	22,889	23,700	24,500	27,900	3,400
Total Other Expense	84,733	103,079	135,800	137,800	2,000
Division Total	1,823,338	1,955,690	1,983,600	2,024,900	41,300

City of Duluth Minnesota - 2022 Budget

General Fund Expenditure Detail	2019 Actual	2020 Actual	2021 Budget	2022 Proposed
Engineering - 110-500-1930				
PERSONAL SERVICES				
5100 Permanent Salaries	1,183,253	1,242,371	1,231,200	1,240,600
5101 Premium Pay	81,220	95,072	56,000	56,000
5103 Other Wages	8,886	75	32,400	30,000
TOTAL	1,273,359	1,337,519	1,319,600	1,326,600
EMPLOYEE BENEFITS				
5118 Meal Allowance	346	75	200	200
5121 PERA Retirement	92,358	97,874	94,900	96,400
5122 FICA - Social Security	76,280	80,495	81,800	82,400
5123 FICA - Medicare	17,840	18,825	19,100	19,300
5125 Dental Insurance	5,685	6,118	6,100	6,100
5126 Life Insurance	3,118	3,152	2,800	2,800
5127 Health Care Savings Plan (HCSP)	25,115	28,968	45,500	20,600
5130 Cafeteria Plan Benefits	244,169	279,159	277,800	332,700
5133 Health or Fitness Program	335	428	-	-
TOTAL	465,245	515,092	528,200	560,500
OTHER EXPENDITURES				
5200 Office Supplies	1,171	414	1,300	1,300
5201 Computer Supplies/Software	3,369	323	200	200
5203 Paper/Stationery/Forms	87	22	500	500
5205 Safety & Training Materials	613	1,346	1,500	1,500
5211 Cleaning/Janitorial Supplies	496	1,083	700	700
5212 Motor Fuels	2,547	2,367	2,400	3,900
5218 Uniforms	1,554	1,829	1,500	1,800
5219 Other Miscellaneous Supplies	235	304	200	200
5220 Repair & Maintenance Supplies	5,975	11,965	18,000	18,000
5240 Small Tools	600	2,788	3,800	3,700
5241 Small Equip-Office/Operating	1,538	1,009	4,200	4,000
5242 Survey Equipment and Supplies	811	3,804	6,200	6,900
5303 Engineering Services	12,023	16,037	34,000	30,600
5319 Other Professional Services	-	-	500	500
5320 Data Services	1,917	2,479	1,700	2,200
5321 Phone Service	4,020	4,582	4,300	4,600
5322 Postage	7	33	100	100
5331 Travel/Training	7,873	1,619	8,300	9,300

City of Duluth Minnesota - 2022 Budget

General Fund Expenditure Detail	2019 Actual	2020 Actual	2021 Budget	2022 Proposed
Engineering - 110-500-1930 continued				
5335 Local Mileage Reimbursement	1,154	-	800	800
5355 Printing & Copying	1,252	83	1,200	1,700
5356 Copier, Printer Lease & Supplies	514	397	1,500	800
5384 Refuse Disposal	454	467	500	500
5404 Equipment/Machinery Repair & Mtc	11,664	20,874	13,100	13,100
5409 Fleet Services Charges	1,969	5,554	4,800	3,000
5411 Land Rental/Easements	114	-	500	-
5414 Software Licenses & Mtce Agreement	16,055	14,135	13,100	16,900
5433 Dues & Subscription	223	404	2,700	2,700
5435 Books & Pamphlets	-	-	400	400
5438 Licenses	-	185	-	600
5441 Other Services & Charges	5,442	8,456	7,400	6,900
5450 Laundry	421	519	400	400
5580 Capital Equipment	635	-	-	-
TOTAL	84,733	103,079	135,800	137,800
DIVISION TOTAL	1,823,338	1,955,690	1,983,600	2,024,900
REVENUE SOURCE				
4152 Excavation Permits	23,390	22,236	15,000	20,000
4170 Miscellaneous Permits	108,504	302,593	99,000	59,000
4370 Engineering Services	164,399	105,504	1,000,000	300,000
4472 Administrative Fines	-	1,620	-	-
4631 Media Sales	15	-	100	100
4654 Other Reimbursements	392	-	-	-
4730 Transfer from Tourism Taxes	57,000	-	-	57,000
DIVISION TOTAL	353,700	431,953	1,114,100	436,100

City of Duluth Minnesota - 2022 Budget

Transfers and Other Functions

This department is a reporting agency that accounts for transfers to other funds and for miscellaneous activities and services that are not directly attributable or easily distributed to operating departments.

General Fund Expenditure Detail	2019 Actual	2020 Actual	2021 Budget	2022 Proposed
EXPENDITURES				
Citywide Dues & Lobbying	123,314	119,951	124,500	124,500
Citywide Communications	168,978	232,727	236,800	236,800
Miscellaneous	186,597	632,870	292,900	286,900
Civic Affairs and Awards	16,774	42,033	65,500	65,500
Business Improvement Dist.	399,582	412,806	370,000	370,000
Public Access Television	182,000	182,000	182,000	182,000
Sales Tax Administration	97,389	85,076	120,000	120,000
Capital Program - CEP	1,500,806	598,194	47,000	47,000
Unemployment Compensation	15,531	4,829	27,500	27,500
Benefits Administration	196,815	83,193	123,000	123,000
Retiree Medical & Life Insurance	7,720,588	8,147,020	7,399,100	7,399,100
Self Insurance Contribution	1,400,000	1,400,000	2,400,000	3,236,000
State of MN PERA Contribution Employer Ex	378,296	502,878	-	-
Accruals	-	-	500,000	500,000
Interfund Transfers to Special Rev Funds	-	9,159	50,000	50,000
DEPARTMENT TOTAL	12,386,670	12,452,736	11,938,300	12,768,300
REVENUE SOURCE				
4233 State of MN PERA Contribution	378,296	502,878	-	-
4500 Assessments - Service Charge	399,582	412,806	370,000	370,000
4639 Sale of Equipment	69,254	59,976	-	-
4640 Sale of Land	-	163,500	-	-
4654 Other Reimbursements	367,673	1,156,427	-	-
4730 Transfer from Special Revenue	570,067	4,567,151	425,000	425,000
4730 Transfer from Debt Service	5,259	-	-	-
4730 ARPA Funding	-	-	-	1,926,900
4999 Cash Balance Forward	-	-	3,825,600	-
DEPARTMENT TOTAL	1,790,131	6,862,738	4,620,600	2,721,900

City of Duluth Minnesota - 2022 Budget

Funds

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
 Street Lighting Fund

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.

	2019 Actual	2020 Actual	2021 Budget	2022 Proposed
FUND BALANCE - JANUARY 1	94,637,134	112,124,948	128,195,012	134,289,296
REVENUES				
Taxes	9,147,283	14,289,178	14,577,200	15,077,200
Intergovernmental	9,583,241	10,597,404	13,205,789	13,085,744
Miscellaneous	42,901,751	35,022,871	27,703,375	29,180,554
TOTAL REVENUES	61,632,274	59,909,454	55,486,364	57,343,498
EXPENSES				
Personal Services	15,896,567	15,251,021	17,604,906	16,325,828
Other Services and Charges	6,528,445	6,025,072	6,999,151	7,525,686
Transfers	8,098,564	14,219,175	13,387,436	13,916,449
Miscellaneous	10,139,369	8,202,384	11,400,587	10,836,241
TOTAL EXPENSES	40,662,945	43,697,652	49,392,080	48,604,204
FUND BALANCE - DECEMBER 31	115,606,463	128,336,749	134,289,296	143,028,590

City of Duluth Minnesota - 2022 Budget

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.

	2019 Actual	2020 Actual	2021 Budget	2022 Proposed
FUND BALANCE - JANUARY 1	(410,992)	(406,497)	(264,760)	(264,760)
REVENUES				
Intergovernmental, State of MN	126,863	238,137	190,000	330,000
Admissions	745,966	497,359	969,865	1,209,309
Concessions & Commissions, Misc	236,377	151,503	190,826	251,097
Reimbursement, Lake Superior Zoological Society	-	-	-	19,534
Gifts and Donations	13,348	96,843	61,500	63,500
Other Sources	67,916	9,229	16,450	6,600
Interfund Transfer from Tourism Tax	510,000	510,000	510,000	510,000
TOTAL REVENUES	1,700,470	1,503,071	1,938,641	2,390,040
EXPENSES				
Phone Service	835	834	3,425	3,600
Contract Services, Zoo Personnel	939,819	670,664	968,475	1,300,102
Contract Services, Op Expenses	737,514	676,929	754,912	1,040,686
Bank Charges	17,807	12,907	20,000	32,000
Interest	-	-	191,829	4,900
TOTAL EXPENSES	1,695,975	1,361,334	1,938,641	2,381,288
FUND BALANCE - DECEMBER 31	(406,497)	(264,760)	(264,760)	(256,008)

City of Duluth Minnesota - 2022 Budget

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.

	2019 Actual	2020 Actual	2021 Budget	2022 Proposed
FUND BALANCE - JANUARY 1	1,602,643	1,546,260	1,969,843	1,969,843
REVENUES				
Property Tax Levy	2,869,541	2,837,698	2,880,000	2,880,000
Intergovernmental Revenue	162,868	775,407	-	-
Licenses and Permits	76,557	53,305	40,200	61,500
Miscellaneous	174,966	149,043	349,200	234,500
Transfers In	10,000	157,371	-	-
TOTAL REVENUES	3,293,933	3,972,825	3,269,400	3,176,000
EXPENSES				
Personal Services	1,520,143	1,205,571	1,711,000	1,859,600
Other Services and Charges	1,039,619	896,407	703,700	521,800
Supplies	201,278	165,812	209,300	208,300
Transfers Out	237,485	842,746	120,400	61,300
Capital Outlay	351,791	438,706	525,000	525,000
TOTAL EXPENSES	3,350,316	3,549,242	3,269,400	3,176,000
FUND BALANCE - DECEMBER 31	1,546,260	1,969,843	1,969,843	1,969,843

City of Duluth Minnesota - 2022 Budget

Parks continued

205

BUDGETED FTE'S	2019	2020	2021	2022
1105 Manager Parks & Recreation	1.00	1.00	1.00	1.00
1080 Assistant Manager	1.00	2.00	2.00	1.00
133 Budget Analyst	0.20	0.20	0.20	0.20
129 Permit Coordinator	1.00	1.00	1.00	1.00
127 Admin Clerical Specialist	1.00	1.00	1.00	1.00
124 Senior Center Coordinator	1.00	1.00	1.00	-
34 Project Coordinator	-	-	-	1.00
34 Senior Parks Planner	2.00	1.00	1.00	1.00
32 Natural Resources Coordinator	0.50	0.50	0.50	0.50
30 Trails Coordinator	1.00	1.00	1.00	1.00
27 Project Technician	1.00	1.00	1.00	1.00
26 Recreation Specialist	2.00	4.00	4.00	5.00
Division Total	11.70	13.70	13.70	13.70

City of Duluth Minnesota - 2022 Budget

Special Projects

210

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

	2019 Actual	2020 Actual	2021 Budget	2022 Proposed
FUND BALANCE - JANUARY 1	1,596,464	1,739,973	1,982,593	1,982,593
REVENUES				
Intergovernmental	736,723	317,180	262,500	262,500
Miscellaneous	1,053,669	717,184	835,800	760,100
Transfers In	-	9,434	-	-
TOTAL REVENUES	1,790,392	1,043,798	1,098,300	1,022,600
EXPENSES				
Personal Services	505	-	-	-
Personal Services - Police Extra Duty Pay	380,472	134,776	295,800	253,900
Other Services and Charges	386,370	224,657	381,950	344,900
Transfers Out	479,511	376,710	343,750	343,900
Miscellaneous	75,776	65,035	76,800	79,900
Capital Equipment	324,249	-	-	-
TOTAL EXPENSES	1,646,883	801,178	1,098,300	1,022,600
FUND BALANCE - DECEMBER 31	1,739,973	1,982,593	1,982,593	1,982,593

City of Duluth Minnesota - 2022 Budget

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.

	2019 Actual	2020 Actual	2021 Budget	2022 Proposed
FUND BALANCE - JANUARY 1	591,505	134,160	299,793	299,793
REVENUES				
Intergovernmental	1,776,183	2,321,640	2,146,486	2,291,245
Felony Forfeitures	142,168	264,855	100,000	100,000
TOTAL REVENUES	1,918,351	2,586,495	2,246,486	2,391,245
EXPENSES				
Other Services and Charges	653,398	789,873	515,000	422,308
Transfer to General Fund	1,287,301	1,164,846	1,416,486	1,641,749
Miscellaneous	205,183	266,392	295,000	327,188
Capital Equipment	229,814	199,751	20,000	-
TOTAL EXPENSES	2,375,696	2,420,862	2,246,486	2,391,245
FUND BALANCE - DECEMBER 31	134,160	299,793	299,793	299,793

City of Duluth Minnesota - 2022 Budget

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.

	2019 Actual	2020 Actual	2021 Budget	2022 Proposed
FUND BALANCE - JANUARY 1	3,371,902	2,444,155	2,372,803	2,372,803
REVENUES				
Earnings on Investments	77,628	44,820	-	-
Bond Proceeds	3,441,475	3,307,818	3,250,000	3,550,000
TOTAL REVENUES	3,519,103	3,352,638	3,250,000	3,550,000
EXPENSES				
Bond Issuance Costs	45,924	34,338	50,000	50,000
Capital Equipment - Nonrolling	1,834,475	1,517,506	1,550,000	1,850,000
Capital Equipment - Rolling	2,566,451	1,872,146	1,650,000	1,650,000
TOTAL EXPENSES	4,446,850	3,423,990	3,250,000	3,550,000
FUND BALANCE - DECEMBER 31	2,444,155	2,372,803	2,372,803	2,372,803

City of Duluth Minnesota - 2022 Budget

Economic Development

255

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

	2019 Actual	2020 Actual	2021 Budget	2022 Proposed
FUND BALANCE - JANUARY 1	5,456	4,334	168,506	597,285
REVENUES				
Intergovernmental	157,317	211,145	100,000	100,000
Rent Revenues	19,022	185,421	448,779	344,808
Other Reimbursements	77	2,074	-	-
TOTAL REVENUES	176,416	398,640	548,779	444,808
EXPENSES				
Economic Development	177,538	234,468	120,000	120,000
TOTAL EXPENSES	177,538	234,468	120,000	120,000
FUND BALANCE - DECEMBER 31	4,334	168,506	597,285	922,093

City of Duluth Minnesota - 2022 Budget

Community Investment Fund

256

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

	2019 Actual	2020 Actual	2021 Budget	2022 Proposed
FUND BALANCE - JANUARY 1	21,868,426	26,871,570	30,577,729	30,577,729
REVENUES				
Investment Earnings	5,573,211	4,273,310	425,000	425,000
TOTAL REVENUES	5,573,211	4,273,310	425,000	425,000
EXPENSES				
Transfer to General Fund (annual)	570,067	567,151	425,000	425,000
TOTAL EXPENSES	570,067	567,151	425,000	425,000
FUND BALANCE - DECEMBER 31	26,871,570	30,577,729	30,577,729	30,577,729

City of Duluth Minnesota - 2022 Budget

Energy Management

257

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

	2019 Actual	2020 Actual	2021 Budget	2022 Proposed
FUND BALANCE - JANUARY 1	154,063	172,360	57,555	53,555
REVENUES				
Other Reimbursements	27,372	38,737	15,000	13,500
Rent of Land	-	-	-	5,000
Miscellaneous	1,415	143	-	-
Interfund Transfer from General Fund	57,000	57,000	157,000	151,000
Interfund Transfer from Special Revenue Fur	3,000	-	-	-
Interfund Transfer from Public Utility	75,000	75,000	75,000	75,000
TOTAL REVENUES	163,787	170,880	247,000	244,500
EXPENSES				
Personal Services	93,699	99,706	96,700	98,300
Other Services and Charges	51,376	34,090	153,700	145,700
Miscellaneous	415	4,822	600	500
Capital Outlay	-	147,067	-	-
TOTAL EXPENSES	145,490	285,685	251,000	244,500
FUND BALANCE - DECEMBER 31	172,360	57,555	53,555	53,555
BUDGETED FTE'S				
33 Energy Coordinator	1	1	1	1

City of Duluth Minnesota - 2022 Budget

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 2022 budget figures represent preliminary estimates only.

	2019 Actual	2020 Actual	2021 Budget	2022 Proposed
FUND BALANCE - JANUARY 1	(27,559)	(123,235)	(100,803)	(100,803)
REVENUES				
Home Grant	445,608	621,930	549,739	548,149
CDBG ARP Grant	-	-	-	1,986,658
TOTAL REVENUES	445,608	621,930	549,739	2,534,807
EXPENSES				
Tenant Based Rental Assistance	100,284	97,425	94,766	90,484
Community Housing Devel Program	403,000	473,185	200,000	844,330
Rehabilitation	-	-	200,000	1,247,180
Administration	38,000	28,888	54,973	352,813
TOTAL EXPENSES	541,284	599,498	549,739	2,534,807
FUND BALANCE - DECEMBER 31	(123,235)	(100,803)	(100,803)	(100,803)

City of Duluth Minnesota - 2022 Budget

Community Development

262

Special Revenue fund established to account for monies received from the U.S. Department of Housing and Urban Development (HUD) as a grantee under the Community Development Block Grant Program (CDBG). These monies are to be expended for projects considered necessary for the renewal and revitalization of targeted eligible neighborhoods and low and moderate income households. The 2021 budget figures represent preliminary estimates only, awaiting the allocation of HUD funds.

	2019 Actual	2020 Actual	2021 Budget	2022 Proposed
FUND BALANCE - JANUARY 1	(380,134)	(422,031)	(885,272)	(885,272)
REVENUES				
State of Minnesota	60,000	-	-	-
Community Development Block Grant	2,335,602	2,019,489	2,426,497	2,462,495
Community Development Block Grant Cares Act	-	-	3,399,647	500,310
Emergency Shelter Grant	153,876	221,910	208,704	206,941
Miscellaneous reimbursements	12,500	150,500	20,000	20,000
TOTAL REVENUES	2,561,978	2,391,899	6,054,848	3,189,746
EXPENSES				
Economic Development	309,091	523,089	901,377	379,278
Housing	984,166	1,021,789	1,160,798	881,000
Physical Improvements	453,693	133,225	707,400	345,709
Public Service Projects	340,011	483,080	2,088,561	955,681
Program Administration	516,914	693,957	1,196,712	628,078
TOTAL EXPENSES	2,603,875	2,855,140	6,054,848	3,189,746
FUND BALANCE - DECEMBER 31	(422,031)	(885,272)	(885,272)	(885,272)

City of Duluth Minnesota - 2022 Budget

Community Development Administration

265

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

	2019 Actual	2020 Actual	2021 Budget	2022 Proposed
FUND BALANCE - JANUARY 1	-	(23,690)	(16,474)	(16,474)
REVENUES				
Community Development Block Grant	480,636	684,901	686,320	799,465
Home Grant	13,788	24,074	54,973	54,815
HRA Housing & Environmental	-	72,110	25,000	25,000
Emergency Shelter Grant	13,382	28,067	14,096	15,518
TOTAL REVENUES	507,806	809,152	780,389	894,798
EXPENSES				
Personal Services	506,983	770,646	697,500	811,900
Other Services and Charges	24,513	31,290	82,889	82,889
TOTAL EXPENSES	531,496	801,936	780,389	894,789
FUND BALANCE - DECEMBER 31	(23,690)	(16,474)	(16,474)	(16,465)
BUDGETED FTE'S				
1155 Director, Planning & Econ Dev	0.33	-	-	-
1090 Manager, CD/Housing	0.50	0.50	0.50	0.50
138 Senior Housing Developer	-	0.50	0.50	0.50
138 Senior Planner	1.00	1.25	1.25	1.25
135 Economic Developer	-	0.75	0.75	0.75
133 Planner II	2.00	2.00	2.00	2.00
131 Grant Coordinator	-	-	-	1.00
129 Administrative Info Specialist	0.25	0.75	0.75	0.75
129 Planner I	2.00	1.00	1.00	1.00
DIVISION TOTAL	6.08	6.75	6.75	7.75

City of Duluth Minnesota - 2022 Budget

Workforce Development

268

Special Revenue fund which accounts for monies received through the Minnesota Department of Employment and Economic Development and St. Louis County to provide job training and employment opportunities for economically disadvantaged, unemployed, and underemployed persons. The 2022 budget figures represent preliminary estimates only and are subject to change as grants are appropriated by the State and approved by the City Council.

	2019 Actual	2020 Actual	2021 Budget	2022 Proposed
FUND BALANCE - JANUARY 1	257,254	269,641	198,923	198,923
REVENUES				
Miscellaneous	4,556	2,751	-	-
Building Rent	258,043	240,175	246,575	249,435
MN Family Investment Program	878,298	957,244	902,089	912,240
Federal Grant	730,498	714,039	733,854	1,062,856
State Grant	704,745	514,879	577,068	697,252
Local Grant	-	7,800	-	-
Interfund Trsf in from General Fund	-	4,159	50,000	50,000
Interfund Trsf from Component Unit-DEDA	-	-	7,500	-
TOTAL REVENUES	2,576,140	2,441,047	2,517,086	2,971,783
EXPENSES				
Personal Services	1,507,612	1,584,288	1,657,323	1,876,675
OPEB	5,709	2,934	3,768	2,126
Other Services and Charges	1,050,432	924,544	855,995	1,092,982
TOTAL EXPENSES	2,563,753	2,511,765	2,517,086	2,971,783
FUND BALANCE - DECEMBER 31	269,641	198,923	198,923	198,923
BUDGETED FTE'S				
1150 Director Workforce Development	1.00	1.00	1.00	1.00
1085 Workforce Development Ops Manager	1.00	1.00	1.00	1.00
132 Workforce Development Technician II	-	-	5.00	5.00
131 Employment Technician	13.64	13.64	6.64	7.64
130 Workforce Development Technician I	-	-	2.00	2.00
126 Information Technician	1.00	1.00	1.00	1.00
DIVISION TOTAL	16.64	16.64	16.64	17.64

City of Duluth Minnesota - 2022 Budget

Senior Employment

270

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

	2019 Actual	2020 Actual	2021 Budget	2022 Proposed
FUND BALANCE - JANUARY 1	(7)	(2,014)	(1,066)	(1,066)
REVENUES				
Senior Employment Program - State	137,017	210,501	166,997	91,917
Senior Aides Program - Federal	202,794	280,617	225,744	212,948
TOTAL REVENUES	339,811	491,118	392,741	304,865
EXPENSES				
Personal Services	309,522	459,393	340,165	300,146
Other Services and Charges	14,706	16,693	52,576	4,719
Transfers to General Fund	17,590	14,084	-	-
TOTAL EXPENSES	341,818	490,170	392,741	304,865
FUND BALANCE - DECEMBER 31	(2,014)	(1,066)	(1,066)	(1,066)

City of Duluth Minnesota - 2022 Budget

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.

	2019 Actual	2020 Actual	2021 Budget	2022 Proposed
FUND BALANCE - JANUARY 1	56,404,693	71,510,666	82,675,184	88,384,414
REVENUES				
Investment Earnings	1,500,343	1,532,100	1,509,000	1,465,000
Investment Earnings-City Pooled	-	-	400,000	400,000
Change in Fair Value	12,736,135	9,776,603	3,800,000	5,800,000
Transfer from Special Revenue Funds	-	-	3,230	2,125
Contributions- Employer	11,642,994	10,287,851	11,905,350	10,194,581
TOTAL REVENUES	25,879,472	21,596,554	17,617,580	17,861,706
EXPENSES				
Administrative Expenses	4,173	4,724	3,000	3,000
Benefits	10,769,326	10,427,312	11,905,350	10,194,581
TOTAL EXPENSES	10,773,499	10,432,036	11,908,350	10,197,581
FUND BALANCE - DECEMBER 31	71,510,666	82,675,184	88,384,414	96,048,539

City of Duluth Minnesota - 2022 Budget

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.

	2019 Actual	2020 Actual	2021 Budget	2022 Proposed
FUND BALANCE - JANUARY 1	4,175,331	4,450,991	4,382,363	4,355,738
REVENUES				
Investment Earnings Change in Fair Value	45,277	33,549	-	-
Transfer from Special Revenue Funds (Tourism)				
- Hotel/Motel Tax	1,869,145	1,209,786	1,346,850	1,778,400
- Food & Beverage Tax	2,014,295	1,439,137	1,469,325	1,920,000
TOTAL REVENUES	3,928,717	2,682,472	2,816,175	3,698,400
EXPENSES				
Miscellaneous	814,282	-	-	-
Transfer to Debt Service	2,838,775	2,751,100	2,842,800	2,938,500
TOTAL EXPENSES	3,653,057	2,751,100	2,842,800	2,938,500
FUND BALANCE - DECEMBER 31	4,450,991	4,382,363	4,355,738	5,115,638

City of Duluth Minnesota - 2022 Budget

Street System Maintenance Utility

290

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

	2019 Actual	2020 Actual	2021 Budget	2022 Proposed
FUND BALANCE - JANUARY 1	741,504	442,538	1,753,463	1,753,463
REVENUES				
Property Tax	2,977,734	2,482,789	2,500,000	2,500,000
Other Reimbursements	4,000	3,215	-	-
Earnings On Investments	7,447	18,527	-	-
Interest Earned-Customer Accounts	253	41	-	-
Transfers In from Capital Projects	50,000	-	-	-
TOTAL REVENUES	3,039,434	2,504,572	2,500,000	2,500,000
EXPENSES				
Personal Services	295,700	7,025	350,000	370,000
Supplies	266,172	296,170	581,000	581,000
Other Services and Charges	146,424	35,458	80,000	98,000
Non-Capital Improvements	-	23,065	-	195,000
Capital Equipment	-	4,410	-	-
Uncollectible Accounts	75	713	-	-
Allowance-Uncollectible Accounts	(556)	-	-	-
Transfer to Debt Service	727,456	-	-	-
Transfer to Capital Projects	1,903,129	826,806	1,489,000	1,256,000
TOTAL EXPENSES	3,338,400	1,193,647	2,500,000	2,500,000
FUND BALANCE - DECEMBER 31	442,538	1,753,463	1,753,463	1,753,463

City of Duluth Minnesota - 2022 Budget

Street Improvement Sales Tax

291

Additional half percent general sales tax dedicated to street improvement.

	2019 Actual	2020 Actual	2021 Budget	2022 Proposed
FUND BALANCE - JANUARY 1	-	1,964,649	1,765,696	1,765,696
REVENUES				
Sales Tax	1,998,250	7,244,748	6,345,000	6,815,000
Use Tax	-	-	405,000	435,000
Earnings on Investments	-	3,837	-	-
TOTAL REVENUES	1,998,250	7,248,585	6,750,000	7,250,000
EXPENSES				
Contract Services	33,601	42,538	-	-
Transfer to Capital Projects	-	7,405,000	6,750,000	7,250,000
TOTAL EXPENSES	33,601	7,447,538	6,750,000	7,250,000
FUND BALANCE - DECEMBER 31	1,964,649	1,765,696	1,765,696	1,765,696

City of Duluth Minnesota - 2022 Budget

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.

	2019 Actual	2020 Actual	2021 Budget	2022 Proposed
FUND BALANCE - JANUARY 1	4,275,592	4,621,641	994,177	981,077
PRIOR PERIOD ADJUSTMENT (caused by the Street Lighting Fund becoming a special revenue fund)	-	(3,477,020)	-	-
FUND BALANCE - JANUARY 1 (Restated)	4,275,592	1,144,621	994,177	981,077
REVENUE				
Taxes	1,301,758	1,720,106	2,447,200	2,447,200
Street Lighting Fee	829,059	5,696	-	-
Miscellaneous	44,785	84,427	37,000	46,000
Investment Earnings	4,170	446	-	-
Change in Fair Value Investments	15,624	9,793	-	-
Interfund Transfer from General Fund	24,000	-	-	-
TOTAL REVENUES	2,219,396	1,820,468	2,484,200	2,493,200
EXPENSE				
Personal Services	506,896	559,371	547,300	558,600
Supplies	234,066	234,554	296,000	298,100
Other Services and Charges	201,069	188,139	384,700	384,000
Utilities	549,013	687,068	850,000	850,000
Depreciation	291,651	-	-	-
Non-Capital Improvements	53,402	31,048	-	-
Transfers	37,250	270,732	-	-
Capital	-	-	419,300	420,800
TOTAL EXPENSES	1,873,347	1,970,912	2,497,300	2,511,500
FUND BALANCE - DECEMBER 31	4,621,641	994,177	981,077	962,777

City of Duluth Minnesota - 2022 Budget

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	2019	2020	2021	2022
9 Executive Assistant	0.1	0.1	0.1	0.1
32 Traffic Operations Leadworker	1.0	1.0	1.0	1.0
31 Signal Technician	3.0	3.0	3.0	3.0
27 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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City of Duluth Minnesota - 2022 Budget

Debt Service Funds

Funds

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

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.

	2019 Actual	2020 Actual	2021 Budget	2022 Proposed
FUND BALANCE - JANUARY 1	17,168,845	16,519,239	16,175,909	15,606,909
REVENUES				
Taxes and Tax Increment	7,545,538	7,545,145	7,919,500	7,870,500
Special Assessments	377,416	288,094	160,400	84,300
Miscellaneous	12,320,127	300,151	-	-
Other Financing Sources	7,662,249	7,044,549	6,715,000	7,980,600
TOTAL REVENUES	27,905,330	15,177,939	14,794,900	15,935,400
EXPENSES				
Debt Service Payments	15,988,529	14,686,659	14,551,600	14,978,400
Miscellaneous	12,566,407	834,610	812,300	855,500
TOTAL EXPENSES	28,554,936	15,521,269	15,363,900	15,833,900
FUND BALANCE - DECEMBER 31	16,519,239	16,175,909	15,606,909	15,708,409

City of Duluth Minnesota - 2022 Budget

Debt Service Funds Narrative

2021 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, 2021 as it pertains to the City of Duluth is estimated as follows:

Total Gross Bonded Debt	\$143,379,900
Less:	
City - general obligation bonds paid by parking revenues	16,249,900
City - general obligation bonds paid by other revenues	58,765,000
Tax Abatement Bonds	10,045,000
Utility bonds paid from Enterprise Funds	19,805,000
Special assessment bonds	645,000
Net Direct Bonded Debt	<u>\$37,870,000</u>

The City's debt is shown in the following table as a share of market value and per capita. The general obligation debt is limited by State Statute to 2.0 % of market value or \$150.7 million.

Year	Amount (in thousands)	Percent of Market Value	Dollars Per Capita
2021	\$37,870	0.5	\$437
2020	\$37,775	0.5	\$438
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

The preceding table used an estimated taxable market value of \$7,534,531,665 and a population of 86,697, as reported in the 2020 census.

City of Duluth Minnesota - 2022 Budget

Debt Service Funds Narrative

The following tables provide specific information relative to the 2021 status of the debt service funds of the City. The appropriation budgets of each specific debt fund follow this presentation.

<u>General Obligation Bonds:</u>	<u>Issue Date</u>	<u>Outstanding 12/31/2021</u>	<u>2022 Levy Requirements</u>
Miller Hill Flats Abatement	-	-	18,400
Capstone LLC Abatement	-	-	73,300
Cityview Flats Abatement	-	-	60,000
Firststreet Lofts Abatement	-	-	26,300
Bluffs Senior Housing Abatement	-	-	12,500
Costco Abatement	-	-	84,000
ST Paper	-	-	60,000
Police Station	10/9/2019	9,755,000	1,116,300
Lakewalk & Cross City	12/18/2013	960,000	130,000
Lakewalk	10/21/2020	4,150,000	323,600
Equipment	11/21/2017	2,255,000	803,400
Equipment	10/17/2018	3,190,000	827,000
Equipment	10/9/2019	3,070,000	718,000
Equipment	10/21/2020	2,960,000	672,600
Equipment	2021	3,950,000	922,400
Capital Improvement Projects	12/18/2013	780,000	212,200
Capital Improvement Projects	10/30/2014	590,000	123,600
Capital Improvement Projects	11/5/2015	1,010,000	180,700
Capital Improvement Projects	11/9/2016	835,000	140,000
Capital Improvement Projects	11/21/2017	1,280,000	184,600
Capital Improvement Projects	10/17/2018	1,220,000	169,800
Capital Improvement Projects	10/9/2019	1,190,000	155,500
Capital Improvement Projects	10/21/2020	1,640,000	195,300
Capital Improvement Projects	2021	1,505,000	196,200
TOTAL DEBT SERVICE			7,405,700
5% Additional required by law (1)			373,300
			7,779,000
Less: Cash on hand			(471,400)
NET DEBT LEVY - Total required by taxation			7,307,600

(1)

State law requires the City set aside 5% of existing bond obligations to cover anticipated shortages from tax

City of Duluth Minnesota - 2022 Budget

Debt Service Funds Narrative

The general obligation annual debt service requirements to maturity are as follows:

Year Ending December 31	General Obligation Bonds		General Obligation Certificates		General Obligation Tax Abatement	
	Interest	Principal	Interest	Principal	Interest	Principal
2022	3,007,263	6,340,000	368,925	3,420,000	263,444	890,000
2023	2,814,608	6,465,000	242,675	2,780,000	244,166	905,000
2024	2,613,340	6,760,000	134,350	2,100,000	222,792	925,000
2025	2,411,046	6,875,000	55,325	1,305,000	200,034	945,000
2026	2,182,043	7,050,000	12,900	645,000	175,594	975,000
2027-2031	6,901,620	31,525,000	-	-	438,581	4,780,000
2032-2036	1,047,495	15,915,000	-	-	9,844	625,000
Total	\$ 20,977,415	\$ 80,930,000	\$ 814,175	\$ 10,250,000	\$ 1,554,455	\$ 10,045,000

City of Duluth Minnesota - 2022 Budget

General Obligation Debt Fund - Tax Levy

310

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

	2019 Actual	2020 Actual	2021 Budget	2022 Proposed
FUND BALANCE - JANUARY 1	7,531,258	7,419,358	7,858,624	7,961,024
REVENUES				
Property Taxes	6,933,636	6,933,244	7,307,600	7,307,600
Earnings on Investments	74,733	68,727	-	-
Proceeds from Refunding Bond	11,969,482	-	-	-
Other Sources	245,790	222,018	-	-
Transfer from Special Revenue	7,889	56,858	57,900	61,300
Transfer from Capital Project	7,955	3,879	-	-
TOTAL REVENUES	19,239,485	7,284,726	7,365,500	7,368,900
EXPENSES				
Debt Service Payments				
- Bond Principal	5,565,000	5,375,000	5,360,000	5,680,000
- Bond Interest	1,784,048	1,194,430	1,647,300	1,398,300
Other Expenditures				
- Payment to Escrow Agent	11,849,546	-	-	-
- Tax Abatement	58,878	266,908	248,200	334,500
- Fiscal Agent and Bond Fees	93,913	9,122	7,600	9,000
TOTAL EXPENSES	19,351,385	6,845,460	7,263,100	7,421,800
FUND BALANCE - DECEMBER 31	7,419,358	7,858,624	7,961,024	7,908,124

City of Duluth Minnesota - 2022 Budget

General Obligation Debt Fund - Other Sources

320

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

	2019 Actual	2020 Actual	2021 Budget	2022 Proposed
FUND BALANCE - JANUARY 1	6,320,717	6,777,345	6,804,383	6,806,383
REVENUES				
Earnings on Investments	65,039	59,095	-	-
Transfer from Special Revenue				
- DECC Improvement	2,314,175	2,402,250	2,491,300	2,587,600
- DECC Improvement - Seawall	355,600	348,850	351,500	349,900
- Spirit Mountain	500,000	500,000	500,000	500,000
- St. Louis River Corridor	1,815,545	1,376,220	1,316,000	1,800,000
Transfer from Capital Projects				
- Excess Proceeds on Bonds	-	-	-	-
Funded by Others				
- Airport	1,208,846	1,210,053	1,213,800	1,210,500
- MSA Maintenance	-	-	-	47,900
- MSA Construction	-	-	-	780,000
- Spirit Mountain	15,919	17,919	14,700	-
- Seaway Port - Airpark	-	-	-	-
- Airport - Cirrus	643,825	644,425	644,800	643,400
TOTAL REVENUES	6,918,949	6,558,812	6,532,100	7,919,300
EXPENSES				
Bond Principal	3,740,000	3,910,000	4,015,000	4,970,000
Bond Interest	2,717,096	2,616,304	2,510,800	2,453,500
Fiscal Agents	5,225	5,470	4,300	5,000
TOTAL EXPENSES	6,462,321	6,531,774	6,530,100	7,428,500
FUND BALANCE - DECEMBER 31	6,777,345	6,804,383	6,806,383	7,297,183

City of Duluth Minnesota - 2022 Budget

Special Assessment Debt Service

325

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

	2019 Actual	2020 Actual	2021 Budget	2022 Proposed
FUND BALANCE - JANUARY 1	525,326	211,255	36,418	(59,782)
REVENUES				
Construction Assessments	238,370	199,146	93,000	44,000
Earnings on Investments	4,319	(233)	-	-
TOTAL REVENUES	242,689	198,913	93,000	44,000
EXPENSES				
Bond Principal	530,000	360,000	185,000	-
Bond Interest	25,335	12,800	3,700	-
Fiscal Agents	1,425	950	500	-
TOTAL EXPENSES	556,760	373,750	189,200	-
FUND BALANCE - DECEMBER 31	211,255	36,418	(59,782)	(15,782)

City of Duluth Minnesota - 2022 Budget

Street Improvement Debt Service

330

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

	2019 Actual	2020 Actual	2021 Budget	2022 Proposed
FUND BALANCE - JANUARY 1	2,791,544	2,055,849	1,360,361	721,961
REVENUES				
Construction Assessments	139,046	88,948	67,400	40,300
Earnings on Investments	25,803	9,639	-	-
Transfer from Capital Project	-	425,000	125,000	-
Transfer from Special Revenue	727,456	-	-	-
TOTAL REVENUES	892,305	523,587	192,400	40,300
EXPENSES				
Fiscal Agent Fees	950	950	1,000	500
Bond Principal	1,510,000	1,145,000	790,000	460,000
Bond Interest	117,050	73,125	39,800	16,600
TOTAL EXPENSES	1,628,000	1,219,075	830,800	477,100
FUND BALANCE - DECEMBER 31	2,055,849	1,360,361	721,961	285,161

City of Duluth Minnesota - 2022 Budget

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.

	2019 Actual	2020 Actual	2021 Budget	2022 Proposed
FUND BALANCE - JANUARY 1	-	55,432	116,123	177,323
REVENUES				
Tax increments	611,902	611,901	611,900	562,900
TOTAL REVENUES	611,902	611,901	611,900	562,900
EXPENSES				
Other Miscellaneous Expenditures	500	499	-	-
Transfer to General Fund	5,259	-	-	-
Transfer to Enterprise Fund	550,711	550,711	550,700	506,500
TOTAL EXPENSES	556,470	551,210	550,700	506,500
FUND BALANCE - DECEMBER 31	55,432	116,123	177,323	233,723

City of Duluth Minnesota - 2022 Budget

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.

	2019 Actual	2020 Actual	2021 Budget	2022 Proposed
FUND BALANCE - JANUARY 1	11,627,888	9,178,801	11,238,866	7,927,223
REVENUES				
Taxes	278,055	278,471	280,000	280,000
Intergovernmental	7,853,193	10,007,913	5,068,600	29,522,100
Miscellaneous	2,717,376	6,917,705	2,257,258	2,233,475
Other Financing Sources	5,152,422	14,736,832	9,264,000	10,201,900
TOTAL REVENUES	16,001,046	31,940,921	16,869,858	42,237,475
EXPENSES				
Current	40,740	82,230	40,700	84,200
Capital Outlay	18,409,393	29,798,626	20,140,801	43,067,600
TOTAL EXPENSES	18,450,133	29,880,856	20,181,501	43,151,800
FUND BALANCE - DECEMBER 31	9,178,801	11,238,866	7,927,223	7,012,898

City of Duluth Minnesota - 2022 Budget

Special Assessment

410

Capital Project fund established to account for improvements which are financed by special assessments. The 2022 budget figures represent preliminary estimates only.

	2019 Actual	2020 Actual	2021 Budget	2022 Proposed
FUND BALANCE - JANUARY 1	(219,549)	(181,435)	(126,664)	(90,168)
REVENUES				
Assessment Collections	38,114	54,771	36,496	33,175
TOTAL REVENUES	38,114	54,771	36,496	33,175
EXPENSES				
Improvements Other Than Buildings	-	-	-	-
TOTAL EXPENSES	-	-	-	-
FUND BALANCE - DECEMBER 31	(181,435)	(126,664)	(90,168)	(56,993)

City of Duluth Minnesota - 2022 Budget

Permanent Improvement

411

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

	2019 Actual	2020 Actual	2021 Budget	2022 Proposed
FUND BALANCE - JANUARY 1	1,230,737	20,618	2,886,762	2,886,762
REVENUES				
Current Property Taxes	275,577	275,970	280,000	280,000
Delinquent Property Taxes	2,478	2,501	-	-
Miscellaneous Federal Grants	1,734,053	2,131,785	1,360,000	1,340,000
State of Minnesota	133,993	694,135	-	13,775,000
Municipal State Aid	5,256,980	4,257,750	3,300,000	1,874,800
Investment Earnings	20,645	78,858	-	-
Other Sources	1,386,221	841,654	-	-
Bond Proceeds	-	4,048,886	-	-
Special Revenue Funds	1,518,603	1,097,538	744,000	1,700,000
Capital Project Funds	15,000	38,333	-	-
Public Utility Funds	-	-	375,000	415,000
TOTAL REVENUES	10,343,550	13,467,410	6,059,000	19,384,800
EXPENSES				
Improvements Other Than Buildings	11,503,669	10,509,105	6,059,000	19,384,800
Transfer to Special Revenue	-	-	-	-
Transfer to Debt Service	-	161	-	-
Transfer to Capital Projects	50,000	92,000	-	-
TOTAL EXPENSES	11,553,669	10,601,266	6,059,000	19,384,800
FUND BALANCE - DECEMBER 31	20,618	2,886,762	2,886,762	2,886,762

City of Duluth Minnesota - 2022 Budget

Street Improvement Program

440

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

	2019 Actual	2020 Actual	2021 Budget	2022 Proposed
FUND BALANCE - JANUARY 1	1,686,085	1,937,743	4,151,131	2,370,692
REVENUES				
Investment Earnings	18,839	38,193	-	-
Transfer from Special Revenue	384,526	7,405,000	7,595,000	6,713,000
Assessment Collections	699,836	434,264	207,762	168,000
TOTAL REVENUES	1,103,202	7,877,457	7,802,762	6,881,000
EXPENSES				
Improvements Other than Buildings	851,544	5,200,736	9,458,201	6,894,300
Transfer to Debt Service	-	425,000	125,000	-
Transfer to General Fund	-	38,333	-	-
TOTAL EXPENSES	851,544	5,664,069	9,583,201	6,894,300
FUND BALANCE - DECEMBER 31	1,937,743	4,151,131	2,370,692	2,357,392

City of Duluth Minnesota - 2022 Budget

Capital Improvement

450

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

	2019 Actual	2020 Actual	2021 Budget	2022 Proposed
FUND BALANCE - JANUARY 1	451,117	110,918	850,608	1,359,908
REVENUES				
Federal Grant	134,119	1,364,951	-	1,968,800
State of Minnesota	215,566	88,200	-	10,125,000
Earnings on Investments	13,221	12,608	-	-
Other Sources	137,573	-	-	-
Transfer from General Fund	700,000	-	-	-
Transfer from Capital Projects	-	92,000	-	-
Transfer from Special Revenue	818,903	763,421	550,000	899,000
Bond Proceeds	1,190,000	5,790,000	1,800,000	1,800,000
Premium on bonds	246,507	405,001	-	-
TOTAL REVENUES	3,455,888	8,516,181	2,350,000	14,792,800
EXPENSES				
Transfer to Debt Service	3,750	3,718	-	-
Transfer to Special Revenue	-	4,300,000	-	-
Transfer to Capital Projects	15,000	-	-	-
Bond Issuance Costs	40,740	82,230	40,700	84,200
Capital Improvements	3,736,598	3,390,543	1,800,000	14,242,800
TOTAL EXPENSES	3,796,088	7,776,491	1,840,700	14,327,000
FUND BALANCE - DECEMBER 31	110,918	850,608	1,359,908	1,825,708

City of Duluth Minnesota - 2022 Budget

Tourism & Recreational Projects

452

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

	2019 Actual	2020 Actual	2021 Budget	2022 Proposed
FUND BALANCE - JANUARY 1	8,479,498	7,290,957	3,477,029	1,400,029
REVENUES				
Federal Grants	55,209	79,738	178,700	203,000
State of Minnesota	323,273	1,391,354	229,900	235,500
Earnings on Investments	265,213	101,348	-	-
Other Sources	225,000	2,662	213,000	232,300
Transfer from Special Revenue	191,596	450,000	-	474,900
TOTAL REVENUES	1,060,292	2,025,102	621,600	1,145,700
EXPENSES				
Capital Improvements	1,992,261	5,400,600	2,560,400	2,309,100
Transfer to Capital Projects	99,903	-	-	-
Transfer to Special Revenue	-	12,839	-	-
Other Uses	156,668	425,591	138,200	236,600
TOTAL EXPENSES	2,248,833	5,839,030	2,698,600	2,545,700
FUND BALANCE - DECEMBER 31	7,290,957	3,477,029	1,400,029	29

City of Duluth Minnesota - 2022 Budget

Funds

Parking
Priley Drive Parking Facility
Water
Gas
Sewer
Clean Water Surcharge
Stormwater

Enterprise Funds

Funds which account for operations that are financed and managed in a manner similar to private business enterprises- where the intent of the governing body is that the costs (including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered through user charges.

	2019 Actual	2020 Actual	2021 Budget	2022 Proposed
REVENUES				
Operating	46,182,792	44,434,089	46,115,818	47,300,100
Non-Operating	1,997,742	7,619,575	4,469,900	1,381,000
Sales	38,133,852	34,987,154	41,823,000	38,578,900
TOTAL REVENUES	86,314,386	87,040,818	92,408,718	87,260,000
OPERATING EXPENSES				
Personal Services	17,946,817	16,816,847	22,727,900	22,886,800
Supplies	3,215,822	2,561,853	4,050,430	3,286,200
Other Services and Charges	16,816,760	16,974,867	17,486,161	18,201,200
Depreciation and Amortization	6,830,192	6,901,153	7,310,272	7,511,900
Miscellaneous	2,145,834	2,082,341	2,118,222	2,038,700
Cost of Sales	20,067,111	19,293,616	24,342,000	21,011,900
Interfund Transfers	5,066,487	4,206,635	5,172,977	5,411,600
Non-Operating	8,996,468	15,973,640	12,484,400	9,119,500
TOTAL EXPENSES	81,085,491	84,810,952	95,692,362	89,467,800

City of Duluth Minnesota - 2022 Budget

Parking Fund

505

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

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

Estimated Income and Expense	2019 Actual	2020 Actual	2021 Budget	2022 Proposed
REVENUES				
Operating Revenue	4,097,688	2,907,434	3,451,530	3,935,800
Non-Operating	460,921	422,020	385,000	385,000
	4,558,609	3,329,454	3,836,530	4,320,800
EXPENSES				
Personal Services	779,910	565,810	664,500	695,100
Supplies	26,966	5,354	633,030	30,000
Other Services and Charges	1,491,894	1,295,927	1,128,715	1,514,700
Utilities	126,331	139,437	162,848	155,700
Depreciation and Amortization	567,526	571,931	475,900	568,000
Improvements - Non-Capital	217,464	167,140	129,300	-
Debt Service - Interest	194,760	178,326	190,900	143,200
Transfers Out	1,386,300	76,181	1,356,300	1,356,300
	4,791,151	3,000,106	4,741,493	4,463,000
ESTIMATED OPERATING INCOME (LOSS)	(232,542)	329,348	(904,963)	(142,200)
BUDGETED FTE'S				
1095 Parking Services Manager	-	1.00	1.00	1.00
327 Police Investigator	1.00	1.00	1.00	1.00
131 Parking Operations Specialist	1.00	-	-	-
121 Clerical Support Technician	1.00	1.00	-	-
22 Parking Services Agent	-	-	6.00	6.00
18 Parking Monitors	6.00	6.00	-	-
Division Total	9.00	9.00	8.00	8.00

City of Duluth Minnesota - 2022 Budget

Parking Fund Estimated Budgetary Cash Balance

<u>OPERATING FUND</u>	2021 Projected	2022 Proposed
ESTIMATED UNRESTRICTED CASH AND DEBT SERVICE CASH	3,410,426	1,897,217
Estimated Operating Income (Loss)	(1,242,196)	(142,200)
<u>Other Sources</u>		
Depreciation	573,987	568,000
Total Other Sources	573,987	568,000
<u>Other Uses</u>		
Bond Principal Payments	845,000	860,000
Total Other Uses	845,000	860,000
ESTIMATED BUDGETARY YEAR END CASH BALANCE	1,897,217	1,463,017

City of Duluth Minnesota - 2022 Budget

Parking Fund

505

Revenue Detail	2019 Actual	2020 Actual	2021 Budget	2022 Proposed
OPERATING REVENUES				
4371 Parking Meter Revenues	768,920	339,660	428,420	774,000
4373 Transient Parking	928,433	408,312	722,719	708,300
4374 Contract Parking	1,240,402	1,245,364	1,376,941	1,461,900
4375 Charging Station Revenue	662	-	-	-
4170 Miscellaneous Permits	83,502	41,211	51,100	64,000
4472 Administrative Parking Fines	947,382	844,863	856,900	907,400
4315 Cost Allocation	15,450	18,110	15,450	20,200
4622 Rent of Buildings	110,534	9,230	-	-
4654 Other Reimbursements	2,319	684	-	-
4680 Damage or Losses Recovered	84	-	-	-
TOTAL OPERATING REVENUE	4,097,688	2,907,434	3,451,530	3,935,800
NON-OPERATING REVENUES				
4601 Earnings on Investments	37,220	29,512	-	-
4857 Transfer in from DEDA	423,701	392,508	385,000	385,000
TOTAL NON-OPERATING REVENUES	460,921	422,020	385,000	385,000
TOTAL REVENUE	4,558,609	3,329,454	3,836,530	4,320,800

City of Duluth Minnesota - 2022 Budget

Parking Administration

505-015-1479

Expense Detail	2019 Actual	2020 Actual	2021 Budget	2022 Proposed
PERSONAL SERVICES				
5100 Permanent Employees - Regular	79,973	85,769	87,100	95,200
5101 Permanent Employees - Overtime	-	-	-	-
TOTAL	79,973	85,769	87,100	95,200
EMPLOYEE BENEFITS				
5121 P.E.R.A.	5,487	6,000	6,300	6,900
5121 P.E.R.A., GASB 68	65,151	(31,487)	-	-
5122 F.I.C.A. Social Security	4,957	5,320	5,400	5,900
5123 F.I.C.A. Medicare	1,159	1,244	1,300	1,400
5125 Dental Insurance	372	396	400	400
5126 Life Insurance	204	204	200	200
5127 Health Care Savings Plan	15,345	3,640	1,900	2,000
TOTAL	92,675	(14,683)	15,500	16,800
OPERATING EXPENSES				
5219 Other Miscellaneous Supplies	1,106	1,157	1,500	1,900
5321 Phone Service	-	-	100	-
5331 Travel/Training	3,116	695	4,500	5,000
5335 Mileage Reimbursement	-	-	300	300
5441 Other Services and Charges	1,578	540	2,000	2,000
TOTAL	5,800	2,392	8,400	9,200
1479 TOTAL - ADMINISTRATION	178,448	73,478	111,000	121,200

City of Duluth Minnesota - 2022 Budget

Technology Center Ramp

505-015-1480-2510

Expense Detail	2019 Actual	2020 Actual	2021 Budget	2022 Proposed
OPERATING EXPENSES				
5307 Admin/Management Fees	9,238	9,341	14,844	9,200
5310 Contract Services	208,437	174,451	160,100	216,800
5319 Other Professional Service	310	-	-	-
5381 Electricity	28,709	35,961	43,080	40,100
5382 Water, Gas & Sewer	2,522	2,692	2,900	3,500
5384 Refuse Disposal	1,386	1,427	1,692	1,600
5386 Steam	19,639	15,921	19,221	18,100
5404 Equipment Maintenance/Repair	-	1,620	1,610	1,800
5405 Parking Lot Maintenance	2,160	-	42,000	-
5420 Depreciation	188,958	188,958	171,700	189,000
5493 Cost Allocation	27,720	30,000	27,720	23,300
5611 Bond Interest	-	-	700	-
TOTAL	489,079	460,371	485,567	503,400
2510 TOTAL - TECHNOLOGY CENTER RAMP	489,079	460,371	485,567	503,400

City of Duluth Minnesota - 2022 Budget

HART District Ramp

505-015-1480-2511

Expense Detail		2019 Actual	2020 Actual	2021 Budget	2022 Proposed
OPERATING EXPENSES					
5307	Admin/Management Fees	4,922	4,977	8,112	4,900
5310	Contract Services	278,423	289,045	260,083	364,100
5319	Other Professional Services	310	-	-	-
5381	Electricity	13,413	15,586	16,800	16,200
5382	Water, Gas & Sewer	6,824	5,621	7,200	2,400
5404	Equipment Maintenance/Repair	1,900	2,611	2,420	3,500
5405	Parking Lot Maintenance	23,051	111,568	15,000	-
5420	Depreciation	58,674	58,674	39,800	58,700
5493	Cost Allocation	27,720	30,000	27,720	23,300
5611	Bond Interest	-	-	100	-
	TOTAL	415,237	518,082	377,235	473,100
2511	TOTAL - HART DISTRICT RAMP	415,237	518,082	377,235	473,100

City of Duluth Minnesota - 2022 Budget

Medical District Ramp

505-015-1480-2512

Expense Detail	2019 Actual	2020 Actual	2021 Budget	2022 Proposed
OPERATING EXPENSES				
5219 Other Miscellaneous Supplies	19	-	-	-
5307 Admin/Management Fees	9,300	9,403	14,040	9,300
5310 Contract Services	209,919	145,139	158,439	224,100
5319 Other Professional Services	310	-	-	-
5381 Electricity	33,414	43,551	47,024	47,000
5382 Water, Gas & Sewer	19,854	17,396	22,804	22,100
5404 Equipment Maintenance/Repair	763	4,956	4,521	6,000
5405 Parking Lot Maintenance	58,722	6,172	23,300	-
5420 Depreciation	249,748	249,749	227,000	249,700
5481 Property Taxes	3,308	3,318	3,500	3,500
5493 Cost Allocation	27,720	30,000	27,720	23,300
5611 Bond Interest	194,760	178,326	190,100	143,200
5620 Fiscal Agents Fees	475	475	-	500
TOTAL	808,312	688,485	718,448	728,700
2512 TOTAL - MEDICAL DISTRICT RAMP	808,312	688,485	718,448	728,700

City of Duluth Minnesota - 2022 Budget

Municipal Lots

505-015-1480-2513

Expense Detail	2019 Actual	2020 Actual	2021 Budget	2022 Proposed
OPERATING EXPENSES				
5307 Admin/Management Fees	11,412	11,538	14,632	15,900
5310 Contract Services	309,370	225,636	252,122	246,400
5319 Other Professional Services	12,310	-	-	-
5381 Electricity	1,956	2,709	3,819	2,900
5382 Water, Gas & Sewer	-	-	-	3,400
5405 Parking Lot Maintenance	133,531	49,400	49,000	-
5420 Depreciation	41,730	41,730	32,200	33,100
5493 Cost Allocation	27,720	30,000	27,720	23,300
TOTAL	538,029	361,013	379,493	325,000
2513 TOTAL - MUNICIPAL LOTS	538,029	361,013	379,493	325,000

City of Duluth Minnesota - 2022 Budget

On Street Parking & Enforcement

505-015-1481

Expense Detail	2019 Actual	2020 Actual	2021 Budget	2022 Proposed
PERSONAL SERVICES				
5100 Permanent Employees - Regular	391,888	321,512	366,600	374,400
5101 Permanent Employees - Overtime	2,673	2,026	-	-
5103 Other Wages	11,811	828	-	-
5111 Long-Term Disability Wages	1,112	-	-	-
TOTAL	407,484	324,366	366,600	374,400
EMPLOYEE BENEFITS				
5121 P.E.R.A.	36,584	31,041	35,200	35,800
5122 F.I.C.A. Social Security	19,138	14,036	17,400	17,900
5123 F.I.C.A. Medicare	5,739	4,504	5,300	5,400
5125 Dental Insurance	3,007	2,442	2,800	2,800
5126 Life Insurance	1,649	1,258	1,300	1,300
5127 Health Care Savings Plan	7,890	6,853	7,800	20,000
5130 Cafeteria Plan Benefits	125,551	110,184	125,500	125,500
5133 Health or Fitness Program	220	40	-	-
TOTAL	199,778	170,358	195,300	208,700
OPERATING EXPENSES				
5200 Office Supplies	145	350	850	700
5212 Motor Fuels	1,129	708	3,200	2,000
5218 Uniforms	1,951	630	2,800	1,000
5219 Other Miscellaneous Supplies	1,564	-	5,880	5,600
5226 Sign & Signal Materials	-	-	600,000	-
5241 Small Equipment	21,052	2,509	18,800	18,800
5306 Collection Services	9,965	6,832	15,800	5,800
5307 Admin/Management Fees	7,200	7,200	7,200	7,200
5310 Contract Services	252,833	218,411	42,480	248,400
5355 Printing & Copying Services	-	17,622	400	-
5356 Copier, Printer Lease & Supplies	-	70	200	-
5409 Fleet Service Charges	5,809	771	7,100	7,900
5414 Software Lic & Mtc Agreements	918	1,200	1,920	1,200
5420 Depreciation	28,416	32,820	5,200	37,500
5427 Credit Card Commissions	5,075	4,220	7,000	7,000
5441 Other Services and Charges	4,707	4,429	5,000	5,800
5493 Cost Allocation	27,720	30,000	27,720	23,300

City of Duluth Minnesota - 2022 Budget

On Street Parking & Enforcement

505-015-1481

Expense Detail		2019 Actual	2020 Actual	2021 Budget	2022 Proposed
5700	Transfer to General Fund	1,386,300	76,181	1,356,300	1,356,300
	TOTAL	1,754,784	403,953	2,107,850	1,728,500
NON-OPERATING EXPENSES					
5580	Capital Equipment	90,668	99,375	-	-
	TOTAL	90,668	99,375	-	-
1481	TOTAL - ON STREET PARKING & ENFORCEMENT	2,452,714	998,052	2,669,750	2,311,600

City of Duluth Minnesota - 2022 Budget

Priley Drive Parking Facility

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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	2019 Actual	2020 Actual	2021 Budget	2022 Proposed
REVENUES				
Operating Revenue	452,308	406,224	298,200	502,900
Non-Operating	555,200	555,130	550,700	550,700
	1,007,508	961,354	848,900	1,053,600
EXPENSES				
Contract Services	138,664	138,207	142,588	201,900
Other Services and Charges	3,310	-	2,000	2,000
Electricity	23,042	28,129	34,200	33,800
Parking Lot Maintenance	8,518	8,212	8,900	2,900
Equipment/Machinery Repair & Maintenance	-	-	5,000	4,200
Cost Allocation	32,650	23,110	23,110	26,900
Tax Abatement	29,146	28,624	27,000	27,000
Depreciation - funded	50,000	50,000	50,000	50,000
Depreciation - unfunded	470,571	470,571	470,572	470,600
Debt Service - Interest	493,447	484,342	476,322	470,900
	1,249,348	1,231,195	1,239,692	1,290,200
ESTIMATED OPERATING INCOME (LOSS)	(241,840)	(269,841)	(390,792)	(236,600)

City of Duluth Minnesota - 2022 Budget

Priley Drive Parking Facility

	2021	2022
<u>OPERATING FUND</u>	Projected	Proposed
ESTIMATED UNRESTRICTED and CAPITAL ACCOUNT CASH	502,182	410,487
Estimated Operating Income (Loss)	(390,792)	(236,600)
<u>Other Sources</u>		
Unfunded Depreciation	470,572	470,600
Total Other Sources	470,572	470,600
<u>Other Uses</u>		
Bond Principal Payments	171,475	183,600
Total Other Uses	171,475	183,600
ESTIMATED BUDGETARY YEAR END CASH BALANCE	410,487	460,887

City of Duluth Minnesota - 2022 Budget

Priley Drive Parking Facility

506

Revenue Detail	2019 Actual	2020 Actual	2021 Budget	2022 Proposed
OPERATING REVENUES				
4373 Transient Parking	65,949	26,870	36,000	49,300
4374 Contract Parking	386,359	371,942	262,200	453,600
4680 Damage or Losses Recovered	-	7,412	-	-
TOTAL OPERATING REVENUE	452,308	406,224	298,200	502,900
NON-OPERATING REVENUES				
4601 Earnings on Investments	4,489	4,419	-	-
Interfund Transfers in from				
4730-30 Debt Service	550,711	550,711	550,700	550,700
TOTAL NON-OPERATING REVENUES	555,200	555,130	550,700	550,700
TOTAL REVENUE	1,007,508	961,354	848,900	1,053,600

City of Duluth Minnesota - 2022 Budget

Priley Drive Parking Facility

506

Expense Detail		2019 Actual	2020 Actual	2021 Budget	2022 Proposed
OPERATING EXPENSES					
5307	Admin/Management Fees	14,400	14,400	14,536	14,500
5310	Contract Services	124,264	123,807	128,052	187,400
5381	Electricity	23,042	28,129	34,200	33,800
5404	Equipment Maintenance/Repair	-	-	5,000	4,200
5405	Parking Lot Maintenance	8,518	8,212	8,900	2,900
5420	Depreciation - funded	50,000	50,000	50,000	50,000
5420	Depreciation - unfunded	470,571	470,571	470,572	470,600
5441	Other Services and Charges	3,310	-	2,000	2,000
5479	Tax Abatement	29,146	28,624	27,000	27,000
5493	Cost Allocation	32,650	23,110	23,110	26,900
5611	Bond Interest	493,447	484,342	476,322	470,900
	TOTAL	1,249,348	1,231,195	1,239,692	1,290,200
2510	TOTAL -Priley Drive Parking Facility	1,249,348	1,231,195	1,239,692	1,290,200

City of Duluth Minnesota - 2022 Budget

Divisions

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

Public Works & Utilities - Utilities

The Department of Public Works & Utilities represents 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.

	2019	2020	2021	2022
Budgeted FTE's	192.55	191.55	191.55	190.85

	2019 Actual	2020 Actual	2021 Budget	2022 Proposed
Expenses				
Salaries and Benefits	17,166,920	16,251,037	22,063,400	22,191,700
Supplies	23,255,959	21,850,115	27,759,400	24,268,100
Other Services & Charges	17,418,350	18,013,425	18,266,377	18,782,800
Utilities	1,225,038	1,430,249	1,502,100	1,504,600
Depreciation/Amortization	5,742,092	5,808,651	6,313,800	6,423,300
Grants & Awards	526,697	533,477	600,000	600,000
Improvements -Non-Capital	168,782	283,945	342,500	518,000
Debt Service - Interest	417,753	347,977	311,400	255,100
Debt Service - Other	(11,135)	(22,755)	(27,700)	(15,800)
Capital Lease Interest	138,066	109,890	95,500	67,300
Total Operating	66,048,522	64,606,011	77,226,777	74,595,100
Non-Operating	8,996,468	15,973,640	12,484,400	9,119,500
Total Appropriation Budget	75,044,990	80,579,651	89,711,177	83,714,600

City of Duluth Minnesota - 2022 Budget

Utilities - Personnel Summary

Budgeted FTE's	2019	2020	2021	2022
1170 Director of Public Works & Utilities	0.80	0.80	0.80	0.80
1140 Chief Engineer - Utilities	1.00	1.00	1.00	1.00
1140 City Engineer	0.60	0.60	0.60	0.60
1130 Manager, Utility Operations	1.00	1.00	1.00	1.00
1115 Manager, Customer Service	1.00	1.00	1.00	1.00
1115 Senior Engineer	3.00	3.00	3.00	3.00
1105 Measurement Services Supervisor	1.00	1.00	1.00	1.00
1095 Gas Operations Supervisor	2.00	2.00	2.00	2.00
1095 Utility Customer Service Supervisor	1.00	1.00	1.00	1.00
1080-1095 Utility Operations Supervisor	3.00	3.00	3.00	3.00
133 Budget & Operations Analyst	0.50	0.50	0.00	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
129 Administrative Information Specialist	0.00	0.00	0.00	0.80
129 Utilities Information Specialist	16.00	15.00	15.00	15.00
126 Information Technician	2.60	2.60	2.60	0.80
122 Janitor II	1.00	1.00	0.00	0.00
38 Project Engineer	2.00	2.00	2.00	2.00
34 Instrument Specialist	1.00	1.00	1.00	1.00
34 Senior Engineering Specialist	1.60	0.80	1.60	1.60
33 Customer Service Coordinator	3.00	2.00	2.00	2.00
33 Pipeline Welder	3.00	3.00	3.00	3.00
33 Public Works and Utilities Analyst	0.80	0.80	1.30	1.60
32-33 Utility Programs Coordinator	4.00	3.00	3.00	5.00
32 Corrosion Technician II	1.00	1.00	1.00	1.00
32 Gas Project Coordinator	1.00	1.00	1.00	1.00
32 Project Coordinator	1.00	3.00	3.00	1.00
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	1.00	1.00
31 Master Electrician	2.00	1.00	1.00	1.00
31 Senior Engineering Technician	11.75	14.55	13.75	12.75
31 Utility Resources Specialist	4.00	4.00	4.00	3.00
31 Utility Services Specialist Journey person	10.00	10.00	11.00	16.00
31 Water Conveyance Specialist	2.00	3.00	3.00	3.00
31 Water Plant Operator A	4.00	5.00	6.00	5.00
28-31 Engineering Technician	3.00	1.00	1.00	3.00

City of Duluth Minnesota - 2022 Budget

Utilities - Personnel Summary

Budgeted FTE's	2019	2020	2021	2022
28-31 Utility Services Specialist Apprentice	10.00	10.00	9.00	3.00
30 Regulator Mechanic	2.00	3.00	3.00	3.00
30 Warehouse Specialist	3.00	3.00	3.00	2.00
29 Industrial Painter	2.00	2.00	2.00	2.00
29 Measurement Services Specialist	11.00	11.00	11.00	12.00
29 Water Conveyance Leadworker	0.00	0.00	0.00	1.00
29 Water Conveyance Technician	2.00	1.00	1.00	0.00
28 Collection System Maintenance Worker	2.00	2.00	2.00	2.00
28 GIS Technician	1.00	0.00	0.00	2.00
28 Senior GIS Technician	0.00	1.00	1.00	0.00
28 Utility Operator	26.00	25.00	26.00	28.00
28 Utility Operator Apprentice	9.00	7.00	6.00	3.00
28 Water Plant Operator B	1.00	2.00	1.00	0.00
27 Storekeeper	1.00	1.00	1.00	1.00
27 Water Lab Technician	1.00	1.00	1.00	1.00
26 Utility Services Dispatcher	5.00	6.00	6.00	6.00
26 Water Plant Operator C	1.00	0.00	0.00	1.00
23 Utility Maintenance Worker	10.00	12.00	11.00	13.00
22 Maintenance Worker	1.00	0.00	0.00	0.00
21 Janitor I	0.00	1.00	2.00	2.00
16 Utility Services Helper	1.00	0.00	0.00	0.00
9 Executive Assistant	0.90	0.90	0.90	0.90
DEPARTMENT TOTAL	192.55	191.55	191.55	190.85

City of Duluth Minnesota - 2022 Budget

Water Fund

510 & 511

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 2022. The most significant category of expense is personal services at 51% 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	2019 Actual	2020 Actual	2021 Budget	2022 Proposed
REVENUE				
Operating	15,142,719	15,099,895	15,062,500	15,533,300
Non-Operating	240,316	227,492	3,324,200	149,000
	15,383,035	15,327,387	18,386,700	15,682,300
EXPENSES				
Personal Services	5,126,659	4,667,652	6,503,300	6,721,100
Supplies	1,431,846	1,086,473	1,424,100	1,271,800
Other Services & Charges	1,266,069	1,120,826	1,433,900	1,403,550
Utilities	1,041,191	1,235,594	1,284,400	1,285,400
Depreciation/Amortization	1,752,474	1,773,304	1,938,200	1,985,300
Improvements -Non-Capital	64,101	73,565	-	68,250
Debt Service - Interest	201,994	185,680	175,800	159,500
Debt Service - Other	(6,951)	(6,966)	(6,900)	(3,100)
Capital Lease Interest	49,704	40,150	34,400	24,200
Transfers	138,262	172,124	226,000	221,000
	11,065,349	10,348,402	13,013,200	13,137,000
ESTIMATED OPERATING INCOME (LOSS)	4,317,686	4,978,985	5,373,500	2,545,300
Other Sources of Cash	1,607,553	1,605,113	1,931,300	1,982,200
Other Uses of Cash	(4,218,767)	(5,618,339)	(7,025,750)	(5,002,200)
Increase (Decrease) in Cash	1,706,472	965,759	279,050	(474,700)

City of Duluth Minnesota - 2022 Budget

Water Fund Estimated Unrestricted Cash Balance

OPERATING FUND	2021 Budget	2021 Projected	2022 Proposed
ESTIMATED OPERATING INCOME (LOSS)	5,373,500	6,488,300	2,545,300
<u>Other Sources of Cash</u>			
Depreciation and Amortization	1,938,200	1,849,000	1,985,300
Interest from Bond Discount	(6,900)	(6,900)	(3,100)
Due from Other Funds	-	1,019	-
Special Assessment Principal	-	84,801	-
Total Other Sources of Cash	1,931,300	1,927,920	1,982,200
<u>Other Uses of Cash</u>			
Due to Other Funds	-	15,913	-
Capital Improvements from State Bond	3,150,000	3,150,000	-
Capital Improvements from Current Revenues	2,483,200	2,522,200	3,140,000
Capital Equipment Purchases	90,550	200,000	164,400
Bond Principal Payments	1,037,000	1,037,000	1,422,600
AMRS Lease Principal Payments	265,000	265,000	275,200
Total Other Uses of Cash	7,025,750	7,190,113	5,002,200
INCREASE (DECREASE) IN CASH	279,050	1,226,107	(474,700)
ESTIMATED UNRESTRICTED CASH AND DEBT SERVICE CASH- BEGINNING	2,369,251	4,560,636	5,786,743
ESTIMATED UNRESTRICTED CASH AND DEBT SERVICE CASH- ENDING	2,648,301	5,786,743	5,312,043

City of Duluth Minnesota - 2022 Budget

Water Fund

510 & 511

Revenue Detail	2019 Actual	2020 Actual	2021 Budget	2022 Proposed
OPERATING REVENUES				
4636 Sale of Scrap	11,330	4,099	10,000	10,000
4680 Damage or Losses Recovered	548	-	-	-
4700 Other Sources	44	-	-	-
4800 Meter Repair	42,226	13,297	30,000	40,000
4801 Off/On Charge	28,157	8,863	25,000	30,000
4802 Interest - Customer Accounts	44,640	9,587	47,000	47,000
4805 Reimbursements	29,349	11,640	6,000	6,000
4809 Miscellaneous Operating	9,099	89,448	10,000	13,000
4810 Metered Water Sales	11,452,612	11,324,698	11,300,000	11,600,000
4811 Water for Resale	1,104,258	1,217,833	1,214,500	1,332,300
4831 Fixed Rate Charges	2,414,552	2,414,493	2,415,000	2,450,000
4851 Interest Income	5,904	5,937	5,000	5,000
TOTAL OPERATING REVENUES	15,142,719	15,099,895	15,062,500	15,533,300
NON-OPERATING REVENUES				
4220 State of Minnesota, Operating	11,509	-	3,150,000	-
4220 State of Minnesota, Capital	-	29,124	-	-
4230 Pera Aid	16,919	-	16,900	-
4601 Change in Fair Value Investments	47,466	41,998	-	-
4806 Connection Fees	11,591	11,621	11,000	12,000
4853 Gain on Sale of Assets	8,531	9,749	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	-
TOTAL NON-OPERATING REVENUES	240,316	227,492	3,324,200	149,000
TOTAL REVENUE	15,383,035	15,327,387	18,386,700	15,682,300

City of Duluth Minnesota - 2022 Budget

Director's Office

510-500-1900

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

Expense Detail	2019 Actual	2020 Actual	2021 Budget	2022 Proposed
PERSONAL SERVICES				
5100 Permanent Employees - Regular	65,451	76,180	65,800	75,200
5101 Permanent Employees - Overtime	264	257	-	-
TOTAL	65,715	76,437	65,800	75,200
EMPLOYEE BENEFITS				
5121 P.E.R.A.	4,794	5,361	4,900	5,600
5122 F.I.C.A. Social Security	3,846	4,504	4,100	4,700
5123 F.I.C.A. Medicare	949	1,079	1,000	1,100
5125 Dental Insurance	260	308	300	300
5126 Life Insurance	143	159	100	100
5127 Health Care Savings	1,969	2,221	1,000	2,400
5130 Cafeteria Plan Benefits	6,655	16,044	15,400	18,000
5133 Health or Fitness Program	72	48	-	-
TOTAL	18,688	29,724	26,800	32,200
OPERATING EXPENSES				
5200 Office Supplies	-	7	100	100
5241 Small Equipment	333	77	-	100
5321 Telephone	120	210	100	200
5331 Training Expense	-	-	200	200
5335 Mileage Reimbursement - Local	210	117	200	200
5441 Other Services & Charges	-	2	-	-
TOTAL	663	413	600	800
1900 TOTAL - DIRECTOR'S OFFICE	85,066	106,574	93,200	108,200

City of Duluth Minnesota - 2022 Budget

Capital

510-500-1905

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

Expense Detail	2019 Actual	2020 Actual	2021 Budget	2022 Proposed
OPERATING EXPENSES				
5420 Depreciation	1,752,474	1,773,304	1,938,200	1,985,300
5535 Improvements (Non-Capital)	64,101	73,565	-	68,250
5540 Equipment (Non-Capital)	11,279	16,380	-	5,750
5611 Bond Interest	201,994	185,680	175,800	159,500
5613 Interest from Bond Amortization	(6,951)	(6,966)	(6,900)	(3,100)
5614 Capital Lease Interest	49,704	40,150	34,400	24,200
5620 Fiscal Agents Fee	891	357	500	800
TOTAL	2,073,492	2,082,470	2,142,000	2,240,700
NON-OPERATING EXPENSES				
5532 Capital Improvements - Bond Financing	262,841	7,063	3,150,000	-
5533 Capital Improvements - Revenue Financing	2,837,906	4,089,152	2,483,200	3,140,000
5580 Capital Equipment	149,968	217,553	90,550	164,400
TOTAL	3,250,715	4,313,768	5,723,750	3,304,400
1905 TOTAL - CAPITAL	5,324,207	6,396,238	7,865,750	5,545,100

City of Duluth Minnesota - 2022 Budget

Utility General Expense

510-500-1915

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

Expense Detail	2019 Actual	2020 Actual	2021 Budget	2022 Proposed
PERSONAL SERVICES				
5100 Permanent Employees - Regular	36,699	39,951	36,900	143,800
5101 Permanent Employees - Overtime	153	227	-	500
5111 Long-Term Disability Wages	154	-	-	-
TOTAL	37,006	40,178	36,900	144,300
EMPLOYEE BENEFITS				
5121 P.E.R.A.	2,502	2,792	2,700	10,600
5121 P.E.R.A., GASB 68	277	(175,703)	-	-
5122 F.I.C.A. Social Security	2,315	2,420	2,300	8,900
5123 F.I.C.A. Medicare	541	566	500	2,100
5125 Dental Insurance	253	290	300	1,000
5126 Life Insurance	3,195	10,068	100	500
5127 Health Care Savings	523	732	700	6,900
5130 Cafeteria Plan Benefits	4,689	12,230	15,400	46,000
5133 Health or Fitness Program	82	72	-	-
5134 Other Post Retirement Benefits	(1,160,034)	(1,288,877)	-	-
5135 Retiree Health Insurance	573,457	589,388	617,400	600,300
5151 Worker's Compensation	41,100	45,900	57,900	75,200
TOTAL	(531,100)	(800,122)	697,300	751,500
OPERATING EXPENSES				
5200 Office Supplies	228	-	100	100
5205 Safety & Training	1,393	20	800	800
5211 Cleaning & Janitorial Supplies	3,311	3,209	3,500	3,500
5218 Uniforms	246	138	100	100
5241 Small Equipment	1,931	2,435	2,400	1,900
5301 Auditing Services	1,331	1,153	1,300	1,300
5305 Medical Services/Testing Fees	1,517	1,982	1,600	1,600
5310 Contract Services	7,081	4,996	-	5,000
5320 Data Services	21,148	17,391	14,500	13,400
5321 Telephone	3,607	3,852	2,600	3,800
5331 Training Expense	1,515	56	2,300	2,300
5333 Freight/Delivery Charges	18	5	-	-

City of Duluth Minnesota - 2022 Budget

Utility General Expense

510-500-1915

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

Expense Detail	2019 Actual	2020 Actual	2021 Budget	2022 Proposed
5335 Mileage Reimbursement - Local	536	430	500	500
5355 Printing & Copying Services	-	187	-	-
5356 Copier, Printer Lease & Supplies	5,033	4,629	5,000	5,000
5360 Insurance	53,100	89,400	99,600	76,000
5381 Electricity	10,570	12,460	14,000	14,000
5382 Water, Gas & Sewer	18,174	16,831	17,400	18,400
5384 Refuse Disposal	4,158	4,272	4,100	4,100
5401 Building Repair & Maintenance	12,503	1,822	6,700	6,700
5404 Equipment Repair & Maintenance	154	-	1,100	1,100
5414 Software Lic & Mtc Agreements	46,985	49,042	49,500	51,400
5441 Other Services & Charges	3,573	1,242	4,000	4,000
5450 Laundry	904	800	1,200	1,000
5457 Hydrant Maintenance	30,000	30,000	30,000	30,000
5493 Cost Allocation	339,000	356,400	356,400	394,600
5700 Transfer to General Fund	55,700	59,975	60,000	55,000
TOTAL	623,716	662,727	678,700	695,600
1915 TOTAL - GENERAL EXPENSE	129,622	(97,217)	1,412,900	1,591,400

City of Duluth Minnesota - 2022 Budget

Engineering

510-500-1930

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

Expense Detail	2019 Actual	2020 Actual	2021 Budget	2022 Proposed
PERSONAL SERVICES				
5100 Permanent Employees - Regular	390,363	407,902	406,000	444,100
5101 Permanent Employees - Overtime	44,839	40,218	42,200	42,200
5103 Temporary Wages	306	75	6,100	6,100
5118 Meal Allowance	1,289	356	1,200	1,200
TOTAL	436,797	448,551	455,500	493,600
EMPLOYEE BENEFITS				
5121 P.E.R.A.	31,981	32,753	33,200	32,800
5122 F.I.C.A. Social Security	26,088	26,764	28,200	27,500
5123 F.I.C.A. Medicare	6,101	6,260	6,600	6,400
5125 Dental Insurance	1,995	2,093	2,200	2,400
5126 Life Insurance	1,091	1,079	1,000	1,100
5127 Health Care Savings	9,331	9,406	11,000	11,800
5130 Cafeteria Plan Benefits	92,557	101,350	111,000	110,100
5133 Health or Fitness Program	241	212	-	-
5159 Project Benefits (Contra-Account)	(48,647)	(50,990)	-	-
TOTAL	120,738	128,927	193,200	192,100
OPERATING EXPENSES				
5200 Office Supplies	369	300	400	400
5201 Computer Supplies	11	215	100	100
5203 Paper, Stationery and Forms	87	22	100	100
5205 Safety and Training Materials	136	298	200	200
5212 Motor Fuel	3,754	2,553	3,800	3,800
5218 Uniforms	1,204	1,216	1,000	1,200
5219 Other Miscellaneous Supplies	556	439	-	-
5240 Small Tools	92	382	400	400
5241 Small Equipment	1,830	2,569	3,800	1,200
5242 Survey Equipment and Supplies	884	6,783	5,200	5,900
5310 Contract Services	51	-	-	-
5320 Data Services	1,917	2,142	1,700	2,200
5321 Telephone	1,559	1,568	1,500	1,600
5322 Postage	47	-	100	100
5331 Training Expenses	2,399	35	2,000	3,200

City of Duluth Minnesota - 2022 Budget

Engineering

510-500-1930

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

Expense Detail	2019 Actual	2020 Actual	2021 Budget	2022 Proposed
5335 Mileage Reimbursement	118	-	100	100
5355 Printing and Copying	851	375	800	800
5356 Copier, Printer Lease & Supplies	211	114	2,500	2,100
5404 Equipment Maintenance Repair	1,015	455	1,600	1,600
5409 Fleet Services	4,697	3,983	5,500	5,100
5414 Software Lic & Mtc Agreements	11,739	13,120	13,700	12,700
5433 Dues and Subscriptions	173	105	1,000	1,000
5435 Books and Pamphlets	202	-	100	100
5438 Licenses	-	185	-	200
5441 Other Services and Charges	1,651	2,325	3,400	2,600
5486 One Call System	3,289	3,806	3,600	4,500
TOTAL	38,842	42,990	52,600	51,200
1930 TOTAL - ENGINEERING	596,377	620,468	701,300	736,900

City of Duluth Minnesota - 2022 Budget

Customer Service

510-500-1940

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

Expense Detail	2019 Actual	2020 Actual	2021 Budget	2022 Proposed
PERSONAL SERVICES				
5100 Permanent Employees - Regular	848,059	871,300	870,400	807,200
5101 Permanent Employees - Overtime	15,096	11,355	16,400	16,400
5105 Retirement Incentive	-	2,745	-	-
5118 Meal Allowance	132	69	100	100
TOTAL	863,287	885,469	886,900	823,700
EMPLOYEE BENEFITS				
5121 P.E.R.A.	62,734	63,851	65,300	59,500
5122 F.I.C.A. Social Security	51,743	52,848	55,000	50,100
5123 F.I.C.A. Medicare	12,102	12,360	12,900	11,700
5125 Dental Insurance	4,877	5,129	5,300	4,600
5126 Life Insurance	2,686	2,643	2,400	2,100
5127 Health Care Savings	22,079	18,865	26,900	14,800
5130 Cafeteria Plan Benefits	223,178	243,450	253,000	220,700
5133 Health or Fitness Program	191	317	-	-
TOTAL	379,590	399,463	420,800	363,500
OPERATING EXPENSES				
5200 Office Supplies	1,771	1,111	2,300	1,600
5201 Computer Supplies	751	2,353	500	800
5203 Paper/Stationery/Forms	78	-	-	-
5205 Safety & Training Materials	296	112	-	-
5210 Plant/Operating Supplies	387	44	-	-
5212 Motor Fuel	14,748	10,462	14,800	14,800
5215 Shop Materials	-	132	-	-
5218 Uniforms	5,668	5,519	2,200	3,200
5219 Other Miscellaneous Supplies	-	548	-	-
5220 Repair & Maintenance Supplies	2,696	12,177	7,500	5,000
5227 Utility System	36,120	204,103	190,300	44,600
5228 Painting Supplies	750	367	1,000	1,000
5240 Small Tools	3,347	2,329	5,600	5,600
5241 Small Equipment	7,299	848	7,800	5,000
5310 Contract Services	34,061	23,460	42,000	42,000

City of Duluth Minnesota - 2022 Budget

Customer Service

510-500-1940

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

Expense Detail	2019 Actual	2020 Actual	2021 Budget	2022 Proposed
5320 Data Services	-	1,885	2,600	2,800
5321 Telephone	2,787	2,999	2,300	2,900
5322 Postage	47,728	49,227	47,100	48,300
5331 Training Expenses	4,494	(192)	10,800	10,800
5339 Armored Pickup	1,856	1,466	1,800	1,800
5355 Printing & Copying	1,208	471	2,000	2,100
5356 Copier, Printer Lease & Supplies	604	376	500	500
5404 Equipment Maintenance & Repair	914	496	700	600
5409 Fleet Services	15,438	9,313	17,400	18,300
5414 Software Lic & Mtc Agreements	4,687	4,281	4,900	7,000
5418 Vehicle/Equipment Lease	151	-	-	-
5427 Credit Card Commission	36,856	38,906	37,000	39,000
5432 Uncollectible Accounts	21,791	89,417	15,000	15,000
5441 Other Services & Charges	4,103	3,253	5,000	4,600
TOTAL	250,589	465,463	421,100	277,300
1940 TOTAL - CUSTOMER SERVICE	1,493,466	1,750,395	1,728,800	1,464,500

City of Duluth Minnesota - 2022 Budget

Utility Operations

510-500-1945

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

Expense Detail	2019 Actual	2020 Actual	2021 Budget	2022 Proposed
PERSONAL SERVICES				
5100 Permanent Employees - Regular	1,641,858	1,501,331	1,529,200	1,685,800
5101 Permanent Employees - Overtime	219,347	121,319	206,000	205,000
5103 Other Wages	9,975	-	15,600	15,600
5118 Meal Allowance	5,588	1,712	5,300	5,300
TOTAL	1,876,768	1,624,362	1,756,100	1,911,700
EMPLOYEE BENEFITS				
5121 P.E.R.A.	137,004	119,043	128,000	124,300
5122 F.I.C.A. Social Security	112,325	97,718	108,600	104,500
5123 F.I.C.A. Medicare	26,362	22,816	25,400	24,400
5125 Dental Insurance	9,657	9,089	9,500	10,000
5126 Life Insurance	5,272	4,665	4,300	4,600
5127 Health Care Savings	41,464	32,954	30,600	31,600
5130 Cafeteria Plan Benefits	448,853	433,264	467,500	489,000
5133 Health or Fitness Program	188	227	-	-
5141 Unemployment Compensation	5,771	958	-	-
TOTAL	786,896	720,734	773,900	788,400
OPERATING EXPENSES				
5200 Office Supplies	922	870	1,300	1,300
5201 Computer Supplies/Software	489	3,310	400	500
5205 Safety & Training Materials	5,200	2,672	9,200	9,200
5210 Plant/Operating Supplies	18,931	13,375	21,800	21,800
5212 Motor Fuel	66,670	37,869	67,000	67,000
5215 Shop Materials	4,924	3,449	4,500	4,500
5218 Uniforms	11,532	9,650	12,000	11,800
5219 Other Miscellaneous Supplies	8,607	5,123	2,000	2,000
5220 Repair & Maintenance Supplies	8,541	4,916	11,800	11,800
5222 Paving Materials	44,349	13,000	30,000	30,000
5224 Gravel & Other Maintenance Mtls	122,161	62,934	104,000	104,000
5227 Utility Maintenance Supply	563,081	285,382	341,500	341,500
5228 Painting Supplies	-	33	500	500
5240 Small Tools	17,883	9,327	19,000	19,000
5241 Small Equipment	16,885	1,633	10,100	10,100

City of Duluth Minnesota - 2022 Budget

Utility Operations

510-500-1945

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

Expense Detail	2019 Actual	2020 Actual	2021 Budget	2022 Proposed
5310 Contract Services	16,579	-	16,000	16,000
5320 Data Services	-	2,554	3,900	3,700
5321 Telephone	2,325	2,489	2,100	2,100
5331 Training Expenses	9,333	3,743	12,100	11,100
5333 Freight/Delivery Charges	3,925	2,607	4,500	4,500
5335 Mileage Reimbursement	2,948	2,341	3,000	3,000
5355 Printing and Copying	-	-	300	300
5356 Copier, Printer Lease & Supplies	307	117	400	400
5381 Electricity	4,756	6,205	5,000	5,000
5382 Water/Sewer/Gas	4,002	3,821	6,000	6,000
5384 Refuse Disposal	23,291	10,918	20,000	20,000
5404 Equipment Maintenance/Repair	7,924	5,162	9,000	9,000
5409 Fleet Service Charges	192,195	124,638	156,200	154,100
5414 Software Lic & Mtc Agreements	13	400	300	-
5415 Vehicle/Equipment Rental	5,742	5,565	18,000	18,000
5438 License	184	219	800	800
5441 Other Services & Charges	3,410	23,722	5,000	5,000
5450 Laundry	7,379	5,481	8,300	8,000
5700 Transfer to General Fund	82,562	112,149	166,000	166,000
TOTAL	1,257,050	765,674	1,072,000	1,068,000
1945 TOTAL - UTILITY OPERATIONS	3,920,714	3,110,770	3,602,000	3,768,100

City of Duluth Minnesota - 2022 Budget

Water Treatment and Pumping

510-500-1955

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

Expense Detail	2019 Actual	2020 Actual	2021 Budget	2022 Proposed
PERSONAL SERVICES				
5100 Permanent Employees - Regular	720,135	711,494	782,500	761,200
5101 Permanent Employees - Overtime	26,340	50,941	26,600	30,000
5111 Long-Term Disability Wages	-	1,641	-	-
5118 Meal Allowance	30	570	-	-
TOTAL	746,505	764,646	809,100	791,200
EMPLOYEE BENEFITS				
5121 P.E.R.A.	55,286	55,969	59,900	56,100
5122 F.I.C.A. Social Security	43,803	45,239	50,200	47,200
5123 F.I.C.A. Medicare	10,244	10,580	11,700	11,000
5125 Dental Insurance	3,931	3,990	4,500	4,500
5126 Life Insurance	2,156	2,054	2,100	2,100
5127 Health Care Savings	10,619	23,568	12,000	18,300
5130 Cafeteria Plan Benefits	199,370	207,603	240,600	214,500
5133 Health or Fitness Program	360	280	-	-
TOTAL	325,769	349,283	381,000	353,700
OPERATING EXPENSES				
5200 Office Supplies	401	1,648	800	800
5201 Computer Supplies/Software	207	437	6,200	6,200
5205 Safety & Training Materials	-	3,313	2,000	2,000
5210 Plant/Operating Supplies	9,627	7,722	9,500	9,500
5211 Cleaning/Janitorial Supplies	439	1,628	1,500	1,500
5212 Motor Fuel	4,752	2,239	4,800	4,800
5216 Treatment Chemicals	339,784	269,477	386,000	386,000
5218 Uniforms	2,805	4,070	4,000	4,300
5219 Other Miscellaneous Supplies	17,489	14,397	24,600	24,600
5220 Repair & Maintenance Supplies	55,881	57,403	85,800	85,800
5228 Painting Supplies	1,376	446	-	-
5240 Small Tools	1,178	6,150	2,000	2,000
5241 Small Equipment	17,456	3,232	7,800	7,800
5310 Contract Services	45,236	15,560	25,000	25,000

City of Duluth Minnesota - 2022 Budget

Water Treatment and Pumping

510-500-1955

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

Expense Detail	2019 Actual	2020 Actual	2021 Budget	2022 Proposed
5319 Other Professional Services	261	-	5,000	5,000
5320 Data Services	-	122	200	700
5321 Telephone	600	600	1,000	700
5322 Postage	805	765	800	800
5331 Training Expenses	2,907	35	4,600	4,600
5335 Local Mileage Reimbursement	2,304	-	-	-
5355 Printing and Copying	221	266	5,000	5,000
5356 Copier, Printer Lease & Supplies	-	118	500	500
5381 Electricity	925,374	1,122,410	1,165,000	1,165,000
5382 Water & Sewer	78,315	73,867	77,000	77,000
5401 Building Repair & Maintenance	16,463	2,770	26,500	26,500
5404 Equipment Maintenance/Repair	55,964	62,142	172,900	157,900
5409 Fleet Services	13,665	5,365	12,800	11,400
5433 Dues and Subscriptions	6,281	-	6,300	6,500
5438 Licenses	61	-	300	300
5441 Other Services & Charges	94,076	3,869	104,800	59,800
5450 Laundry	154	142	200	300
5483 Water Testing Fees	256	820	-	-
TOTAL	1,694,338	1,661,013	2,142,900	2,082,300
1955 TOTAL-WATER TRMT & PUMPING	2,766,612	2,774,942	3,333,000	3,227,200

City of Duluth Minnesota - 2022 Budget

Gas Fund

520

The Gas Fund is a self-supporting enterprise fund which accounts for the distribution of an adequate, reliable and safe supply of natural gas. Other services provided are the inspection, maintenance and servicing of customer gas utilization equipment. The major funding source is gas sales, representing 96% of total revenues for 2022. The major category of expense is purchased gas, which represents 55% 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	2019 Actual	2020 Actual	2021 Budget	2022 Proposed
REVENUE				
Gas Sales	38,133,852	34,987,154	41,823,000	38,578,900
Other Operating Revenues	1,564,969	1,455,317	1,380,500	1,562,600
Non-Operating Revenues	251,406	1,406,573	128,400	105,000
	39,950,227	37,849,044	43,331,900	40,246,500
EXPENSES				
Personal Services	6,816,177	6,466,955	9,086,300	8,977,900
Supplies	1,206,487	1,041,757	1,275,900	1,249,600
Other Services & Charges	1,876,645	1,694,257	1,842,900	1,859,150
Natural Gas Purchases	20,067,111	19,293,616	24,342,000	21,011,900
Utilities	33,503	36,287	38,800	39,300
Depreciation/Amortization	1,515,603	1,515,571	1,666,700	1,682,200
Improvements -Non-Capital	9,939	35,211	32,500	98,250
Debt Service - Interest	1,757	-	-	-
Debt Service - Other	(1,543)	-	-	-
Capital Lease Interest	45,562	36,805	31,500	22,200
Transfers	2,836,118	3,219,985	2,805,177	3,058,800
	34,407,359	33,340,444	41,121,777	37,999,300
ESTIMATED OPERATING INCOME (LOSS)	5,542,868	4,508,600	2,210,123	2,247,200
Other Sources of Cash	2,817,872	2,809,994	1,716,700	1,721,200
Other Uses of Cash	(5,988,490)	(5,167,901)	(3,278,350)	(3,155,300)
Increase (Decrease) in Cash	2,372,250	2,150,693	648,473	813,100

City of Duluth Minnesota - 2022 Budget

Gas Fund Estimated Unrestricted Cash Balance

OPERATING FUND	2021 Budget	2021 Projected	2022 Proposed
ESTIMATED OPERATING INCOME (LOSS)	2,210,123	4,638,056	2,247,200
<u>Other Sources of Cash</u>			
Depreciation and Amortization	1,666,700	1,575,500	1,682,200
Due from Other Funds	-	1,103	-
Energy Fund Loan Repayment	50,000	50,000	39,000
Special Assessment Principal	-	6,272	-
Total Other Sources of Cash	1,716,700	1,632,875	1,721,200
<u>Other Uses of Cash</u>			
Due to Other Funds	-	21,700	-
Capital Improvements from Current Revenues	2,818,300	3,043,300	2,650,000
Capital Equipment Purchases	217,150	200,000	253,100
AMRS Lease Principal Payment	242,900	242,900	252,200
Total Other Uses of Cash	3,278,350	3,507,900	3,155,300
INCREASE (DECREASE) IN CASH	648,473	2,763,031	813,100
ESTIMATED UNRESTRICTED CASH AND DEBT SERVICE CASH - BEGINNING	5,615,134	5,838,430	8,601,461
ESTIMATED UNRESTRICTED CASH AND DEBT SERVICE CASH - ENDING	6,263,607	8,601,461	9,414,561

City of Duluth Minnesota - 2022 Budget

Gas Fund

520

Revenue Detail	2019 Actual	2020 Actual	2021 Budget	2022 Proposed
OPERATING REVENUES				
GAS SALES				
4820 Residential Firm	19,988,767	17,970,854	21,428,000	19,772,200
4822 Comm/Industrial Firm Large	9,665,552	8,436,053	9,600,000	8,748,700
4824 Comm/Industrial Interruptible Large	4,385,370	4,457,990	6,700,000	5,858,000
4831 Fixed Rate Charges	4,094,163	4,122,257	4,095,000	4,200,000
TOTAL	38,133,852	34,987,154	41,823,000	38,578,900
OTHER OPERATING REVENUES				
4636 Sale of Scrap	-	600	500	600
4700 Other Sources	44	-	-	-
4801 Off/On Charge	28,157	8,863	25,000	27,000
4802 Interest Earned on Customer Accts	109,865	36,731	100,000	100,000
4805 Reimbursements	58,281	152,204	50,000	60,000
4809 Miscellaneous Operating Revenue	98,178	61,946	70,000	70,000
4818 Servicing Appliances	549,099	470,598	490,000	550,000
4819 Comfort Policy	468,784	468,334	450,000	500,000
4827 Gas-Interruptible Transport	252,478	255,949	195,000	255,000
4851 Interest Income - Other Sources	83	92	-	-
TOTAL	1,564,969	1,455,317	1,380,500	1,562,600
TOTAL OPERATING REVENUES	39,698,821	36,442,471	43,203,500	40,141,500
NON-OPERATING REVENUES				
4220 Minnesota Grants - Operating	19,474	-	-	-
4220 Minnesota Grants - Capital	-	1,229,127	-	-
4230 Pera Aid	23,365	-	23,400	-
4601 Change in Fair Value Investments	79,380	62,885	-	-
4829 Two Tier Rate	100,479	97,198	90,000	90,000
4853 Gain on Sale of Assets	13,808	17,363	15,000	15,000
4730 Transfers In from Enterprise Funds	14,900	-	-	-
TOTAL NON-OPERATING REVENUES	251,406	1,406,573	128,400	105,000
TOTAL REVENUE	39,950,227	37,849,044	43,331,900	40,246,500

City of Duluth Minnesota - 2022 Budget

Director's Office

520-500-1900

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

Expense Detail	2019 Actual	2020 Actual	2021 Budget	2022 Proposed
PERSONAL SERVICES				
5100 Permanent Employees - Regular	84,743	92,199	86,300	89,100
5101 Permanent Employees - Overtime	365	412	-	-
TOTAL	85,108	92,611	86,300	89,100
EMPLOYEE BENEFITS				
5121 P.E.R.A.	6,221	6,513	6,400	6,600
5122 F.I.C.A. Social Security	5,033	5,483	5,300	5,500
5123 F.I.C.A. Medicare	1,227	1,308	1,300	1,300
5125 Dental Insurance	372	403	400	400
5126 Life Insurance	204	207	200	200
5127 Health Care Savings	2,402	2,577	1,500	2,700
5130 Cafeteria Plan Benefits	11,172	19,253	20,400	20,400
5133 Health or Fitness Program	72	48	-	-
TOTAL	26,703	35,792	35,500	37,100
OPERATING EXPENSES				
5200 Office Supplies	26	178	100	100
5241 Small Equipment	340	82	-	100
5321 Telephone	120	282	200	300
5331 Training/Travel	2,941	-	600	600
5335 Mileage Reimbursement Local	222	125	200	200
5438 Licenses	92	91	100	100
5441 Other Services & Charges	-	2	-	-
TOTAL	3,741	760	1,200	1,400
1900 TOTAL - DIRECTOR'S OFFICE	115,552	129,163	123,000	127,600

City of Duluth Minnesota - 2022 Budget

Capital

520-500-1905

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

Expense Detail	2019 Actual	2020 Actual	2021 Budget	2022 Proposed
OPERATING EXPENSES				
5420 Depreciation	1,515,603	1,515,571	1,666,700	1,682,200
5441 Other Services & Charges	-	400	-	-
5535 Improvements (Non-Capital)	9,939	35,211	32,500	98,250
5540 Equipment (Non-Capital)	13,778	540	-	5,750
5611 Bond Interest	1,757	-	-	-
5613 Interest - Bond Amortization	(1,543)	-	-	-
5614 Capital Lease Interest	45,562	36,805	31,500	22,200
5620 Fiscal Agents Fee	475	237	500	-
TOTAL	1,585,571	1,588,764	1,731,200	1,808,400
NON-OPERATING EXPENSES				
5533 Capital Improvements				
- Revenue Financing	2,453,566	3,491,512	2,818,300	2,650,000
5580 Capital Equipment	272,300	158,258	217,150	253,100
TOTAL	2,725,866	3,649,770	3,035,450	2,903,100
1905 TOTAL - CAPITAL	4,311,437	5,238,534	4,766,650	4,711,500

City of Duluth Minnesota - 2022 Budget

Utility General Expense

520-500-1915

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

Expense Detail	2019 Actual	2020 Actual	2021 Budget	2022 Proposed
PERSONAL SERVICES				
5100 Permanent Employees - Regular	57,452	61,465	58,000	235,800
5101 Permanent Employees - Overtime	184	282	-	500
5111 Long-Term Disability Wages	154	-	-	-
TOTAL	57,790	61,747	58,000	236,300
EMPLOYEE BENEFITS				
5121 P.E.R.A.	3,948	4,320	4,300	17,300
5121 PERA Retirement, GASB 68	2,570	(213,297)	-	-
5122 F.I.C.A. Social Security	3,611	3,763	3,600	14,600
5123 F.I.C.A. Medicare	845	880	800	3,400
5125 Dental Insurance	364	409	400	1,600
5126 Life Insurance	3,256	10,130	200	700
5127 Health Care Savings	908	1,138	1,100	11,400
5130 Cafeteria Plan Benefits	7,897	15,758	19,000	70,000
5133 Health or Fitness Program	206	179	-	-
5134 Other Post Retirement Benefits	(1,714,046)	(1,844,118)	-	-
5135 Retiree Health Insurance	887,988	869,970	858,000	813,200
5151 Worker's Compensation	55,700	62,000	78,300	101,600
TOTAL	(746,753)	(1,088,868)	965,700	1,033,800
OPERATING EXPENSES				
5200 Office Supplies	322	-	100	100
5205 Safety & Training	964	24	1,000	1,000
5211 Cleaning & Janitorial Supplies	3,944	3,637	3,500	3,500
5218 Uniforms	246	138	200	200
5241 Small Equipment	4,582	5,027	1,400	2,000
5301 Auditing Services	1,331	1,153	1,300	1,300
5305 Medical Services/Testing Fees	8,769	8,021	10,200	10,200
5310 Contract Services	7,286	5,794	-	5,000
5320 Data Services	46,229	38,935	29,500	30,500
5321 Telephone	4,028	4,126	4,200	4,300
5322 Postage	-	296	700	700
5331 Training Expense	8,208	633	11,200	11,400

City of Duluth Minnesota - 2022 Budget

Utility General Expense

520-500-1915

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

Expense Detail	2019 Actual	2020 Actual	2021 Budget	2022 Proposed
5333 Freight/Delivery Charges	-	840	-	-
5335 Mileage Reimbursement	1,911	820	1,500	1,500
5340 Advertising and Promotion	23,881	28,006	29,500	29,500
5355 Printing & Copying	7,085	187	10,000	10,000
5356 Copier, Printer Lease & Supplies	5,417	4,947	5,000	5,000
5360 Insurance	62,200	62,200	64,400	64,800
5381 Electricity	10,910	13,027	14,000	14,000
5382 Water, Gas & Sewer	14,555	13,114	12,800	13,300
5384 Refuse Disposal	2,690	2,930	2,600	2,600
5401 Building Repair & Maintenance	16,079	2,588	4,600	4,600
5404 Equipment/Machinery Repair	-	-	2,500	2,500
5414 Software Lic & Mtc Agreements	71,231	86,147	70,100	72,900
5433 Dues and Subscriptions	11,242	5,816	7,700	7,700
5441 Other Services & Charges	4,599	2,522	4,200	4,200
5443 Board & Meeting Expenses	898	610	1,700	1,700
5450 Laundry	966	856	1,200	1,000
5452 Pipe Line Safety	18,152	6,460	12,000	15,000
5493 Cost Allocation	478,100	494,600	494,600	481,800
5711 Payment in Lieu of Taxes	2,728,817	2,778,917	2,641,377	2,900,000
5700 Transfer to General Fund	55,700	59,975	60,000	55,000
5700 Transfer to Enterprise Fund	-	311,000	-	-
TOTAL	3,600,342	3,943,346	3,503,077	3,757,300
1915 TOTAL - GENERAL EXPENSE	2,911,379	2,916,225	4,526,777	5,027,400

City of Duluth Minnesota - 2022 Budget

Engineering

520-500-1930

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

Expense Detail	2019 Actual	2020 Actual	2021 Budget	2022 Proposed
PERSONAL SERVICES				
5100 Permanent Employees - Regular	800,683	910,877	895,600	935,300
5101 Permanent Employees - Overtime	49,227	43,139	60,600	50,000
5103 Temporary Wages	306	75	6,100	6,100
5118 Meal Allowance	868	356	1,100	1,100
TOTAL	851,084	954,447	963,400	992,500
EMPLOYEE BENEFITS				
5121 P.E.R.A.	62,814	70,327	71,200	69,700
5122 F.I.C.A. Social Security	50,700	57,259	59,700	58,000
5123 F.I.C.A. Medicare	11,857	13,391	14,000	13,600
5125 Dental Insurance	3,988	4,480	4,700	4,700
5126 Life Insurance	2,193	2,316	2,100	2,200
5127 Health Care Savings	24,555	27,144	23,800	19,900
5130 Cafeteria Plan Benefits	217,479	259,612	270,500	277,200
5133 Health or Fitness Program	264	212	-	-
5159 Project Benefits (Contra-Account)	(243,142)	(327,468)	-	-
TOTAL	130,708	107,273	446,000	445,300
OPERATING EXPENSES				
5200 Office Supplies	449	309	400	400
5201 Computer Supplies	12	491	100	100
5203 Paper, Stationery and Forms	94	24	100	100
5205 Safety & Training Materials	108	330	200	200
5212 Motor Fuel	5,517	4,116	5,500	5,500
5218 Uniforms	2,332	2,489	2,300	2,500
5219 Other Miscellaneous Supplies	1,404	2,862	-	-
5220 Repair & Maintenance Supplies	1,554	976	10,000	5,000
5240 Small Tools	97	255	400	400
5241 Small Equipment	3,568	4,607	10,500	7,900
5242 Survey Equipment and Supplies	1,907	8,007	5,200	5,900
5303 Engineering Services	31,126	-	-	-
5320 Data Services	2,050	2,276	1,700	2,200
5321 Telephone	3,132	3,143	3,500	3,100

City of Duluth Minnesota - 2022 Budget

Engineering

520-500-1930

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

Expense Detail	2019 Actual	2020 Actual	2021 Budget	2022 Proposed
5322 Postage	50	169	100	100
5331 Training Expenses	6,180	2,257	13,000	14,200
5335 Mileage Reimbursement	-	-	200	200
5355 Printing and Copying	617	118	800	800
5356 Copier, Printer Lease & Supplies	225	126	2,700	2,200
5404 Equipment Maintenance Repair	1,204	377	1,600	1,600
5409 Fleet Services	9,081	7,547	11,500	11,800
5414 Software Lic & Mtc Agreements	19,586	17,448	27,400	19,000
5433 Dues and Subscriptions	223	2,305	3,300	3,300
5435 Books and Pamphlets	398	-	100	100
5438 Licenses	-	185	-	200
5441 Other Services and Charges	5,900	5,670	6,500	6,200
5486 One Call System	3,320	3,825	3,600	4,500
TOTAL	100,134	69,912	110,700	97,500
1930 TOTAL - ENGINEERING	1,081,926	1,131,632	1,520,100	1,535,300

City of Duluth Minnesota - 2022 Budget

Customer Service

520-500-1940

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

Expense Detail	2019 Actual	2020 Actual	2021 Budget	2022 Proposed
PERSONAL SERVICES				
5100 Permanent Employees - Regular	2,775,742	2,829,270	2,851,700	2,765,700
5101 Permanent Employees - Overtime	55,522	46,858	75,900	71,500
5103 Temporary Wages	20,988	-	25,000	-
5105 Retirement Incentive	-	11,267	-	-
5118 Meal Allowance	276	135	400	400
TOTAL	2,852,528	2,887,530	2,953,000	2,837,600
EMPLOYEE BENEFITS				
5121 P.E.R.A.	206,230	209,224	215,800	204,100
5122 F.I.C.A. Social Security	171,240	172,162	183,100	171,500
5123 F.I.C.A. Medicare	40,048	40,263	42,900	40,100
5125 Dental Insurance	15,552	16,307	17,000	15,700
5126 Life Insurance	8,573	8,402	7,700	7,200
5127 Health Care Savings	63,401	59,538	96,600	51,800
5130 Cafeteria Plan Benefits	720,891	785,940	819,700	756,000
5133 Health or Fitness Program	310	639	-	-
TOTAL	1,226,245	1,292,475	1,382,800	1,246,400
OPERATING EXPENSES				
5200 Office Supplies	3,049	2,423	3,100	3,000
5201 Computer Supplies/Software	1,225	4,969	800	1,200
5203 Paper/Stationery/Forms	206	227	-	-
5205 Safety & Training Materials	979	459	-	-
5210 Plant/Operating Supplies	33,779	54,873	34,000	34,000
5212 Motor Fuel	53,768	39,790	54,000	54,000
5215 Shop Materials	2,592	3,639	17,000	17,000
5218 Uniforms	13,566	13,507	8,500	11,500
5219 Other Miscellaneous Supplies	209,453	174,824	137,000	137,000
5220 Repair & Maintenance Supplies	48,741	36,999	25,000	35,000

City of Duluth Minnesota - 2022 Budget

Customer Service

520-500-1940

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

Expense Detail	2019 Actual	2020 Actual	2021 Budget	2022 Proposed
5227 Utility System Maintenance Supply	261,917	401,730	421,300	373,200
5228 Painting Supplies	6,388	6,440	7,500	7,500
5240 Small Tools	34,954	17,882	29,400	29,400
5241 Small Equipment	33,461	5,133	30,700	17,700
5310 Contract Services	46,582	37,464	67,200	67,200
5320 Data Services	-	11,834	15,000	15,300
5321 Telephone	10,274	10,653	8,600	11,200
5322 Postage	76,390	78,775	75,300	77,300
5331 Training / Travel	18,994	3,049	28,000	28,000
5335 Mileage Reimbursement	120	-	200	200
5339 Armored Pickup	2,691	2,973	2,800	2,800
5340 Advertising and Promotion	86,329	17,588	84,700	84,700
5355 Printing & Copying	2,141	1,065	3,200	3,400
5356 Copier, Printer Lease & Supplies	837	589	700	700
5401 Bldg/Structure Repair & Maintenance	29	-	-	-
5404 Equipment Repair & Maintenance	7,219	7,928	1,400	1,200
5409 Fleet Services	58,366	36,414	74,700	65,500
5414 Software Lic & Mtc Agreements	17,647	16,617	7,200	22,600
5418 Vehicle/Equipment Lease	161	-	-	-
5427 Credit Card Commissions	96,565	101,987	95,000	100,000
5432 Uncollectible Accounts	64,049	186,419	55,000	55,000
5433 Dues and Subscriptions	3,148	600	3,400	3,400
5441 Other Services & Charges	20,572	21,366	32,700	32,400
5487 Conservation Improvement	213,830	179,363	221,900	221,900
5615 Customer Deposit Refund Interest	71,071	33,320	40,000	40,000
TOTAL	1,501,093	1,510,899	1,585,300	1,553,300
1940 TOTAL - CUSTOMER SERVICES	5,579,866	5,690,904	5,921,100	5,637,300

City of Duluth Minnesota - 2022 Budget

Utility Operations

520-500-1945

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

Expense Detail	2019 Actual	2020 Actual	2021 Budget	2022 Proposed
PERSONAL SERVICES				
5100 Permanent Employees - Regular	1,177,144	1,142,549	1,146,400	1,075,500
5101 Permanent Employees - Overtime	118,147	62,257	110,000	110,000
5118 Meal Allowance	2,574	722	3,000	3,000
TOTAL	1,297,865	1,205,528	1,259,400	1,188,500
EMPLOYEE BENEFITS				
5121 P.E.R.A.	96,052	87,784	92,300	79,000
5122 F.I.C.A. Social Security	77,952	72,401	77,900	66,700
5123 F.I.C.A. Medicare	18,262	16,920	18,200	15,600
5125 Dental Insurance	6,768	6,536	6,700	6,000
5126 Life Insurance	3,681	3,358	3,000	2,700
5127 Health Care Savings	26,627	22,745	21,700	17,100
5130 Cafeteria Plan Benefits	283,182	279,016	290,700	252,100
5133 Health or Fitness Program	314	201	-	-
5141 Unemployment Compensation	5,771	958	-	-
TOTAL	518,609	489,919	510,500	439,200
OPERATING EXPENSES				
5200 Office Supplies	1,007	934	1,500	1,300
5201 Computer Supplies/Software	569	457	300	500
5205 Safety & Training Materials	5,294	4,160	8,500	8,500
5210 Plant Operations Supplies	15,968	32,571	14,600	14,600
5212 Motor Fuel	42,377	25,921	42,600	42,600
5215 Shop Materials	25,687	13,589	15,000	15,000
5218 Uniforms	9,300	9,103	9,800	9,600
5219 Other Miscellaneous Supplies	5,015	3,140	2,500	2,500
5220 Repair and Maintenance Supplies	2,770	4,950	8,800	8,800
5222 Paving Materials	23,071	11,818	25,000	25,000
5224 Gravel & Other Maintenance Supplies	61,457	45,809	60,000	60,000
5227 Utility Maintenance Supply	154,650	16,872	125,700	125,700
5228 Painting Supplies	3	388	500	500
5240 Small Tools	24,114	18,137	22,300	22,300
5241 Small Equipment	26,430	12,715	10,300	10,300

City of Duluth Minnesota - 2022 Budget

Utility Operations

520-500-1945

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

Expense Detail	2019 Actual	2020 Actual	2021 Budget	2022 Proposed
5310 Contract Services	987	-	4,200	4,200
5320 Data Services	-	2,184	3,200	3,300
5321 Telephone	2,795	3,698	3,100	3,300
5331 Training Expense	3,510	6,916	7,400	7,300
5333 Freight/Delivery Charges	5,667	5,018	4,500	4,500
5335 Mileage Reimbursement	2,337	1,829	2,300	2,300
5355 Printing and Copying	1,735	-	300	300
5356 Copier, Printer Lease & Supplies	377	125	400	400
5384 Refuse Disposal	8,140	5,322	7,800	7,800
5404 Equipment Repair & Maintenance	16,006	3,261	13,000	13,000
5409 Fleet Service Charges	122,626	78,805	92,500	96,600
5414 Software Lic & Mtc Agreements	13	400	300	-
5415 Vehicle/Equipment Rental	3,765	3,664	6,500	6,500
5441 Other Services & Charges	2,552	8,361	2,500	2,500
5450 Laundry	5,824	4,936	8,400	5,000
5700 Transfer to General Fund	51,601	70,093	103,800	103,800
TOTAL	625,647	395,176	607,600	608,000
1945 TOTAL - UTILITY OPERATIONS	2,442,121	2,090,623	2,377,500	2,235,700

City of Duluth Minnesota - 2022 Budget

Natural Gas

520-500-1960

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

Expense Detail	2019 Actual	2020 Actual	2021 Budget	2022 Proposed
PERSONAL SERVICES				
5100 Permanent Employees - Regular	361,586	301,625	307,200	318,500
5101 Permanent Employees - Overtime	11,023	6,799	6,000	-
5118 Meal Allowance	120	45	-	-
TOTAL	372,729	308,469	313,200	318,500
EMPLOYEE BENEFITS				
5121 P.E.R.A. Contribution	27,361	23,019	23,100	23,500
5122 F.I.C.A. Social Security	22,651	18,758	19,400	19,800
5123 F.I.C.A. Medicare	5,297	4,387	4,500	4,600
5125 Dental Insurance	1,569	1,360	1,300	1,300
5126 Life Insurance	860	694	600	600
5127 Health Care Savings	11,941	11,194	3,500	3,700
5130 Cafeteria Plan Benefits	73,882	60,620	60,100	60,100
TOTAL	143,561	120,032	112,500	113,600
OPERATING EXPENSES				
5200 Office Supplies	54	179	500	500
5201 Computer Supplies/Software	4,371	798	10,000	10,000
5210 Plant Operations Supplies	20,254	21,432	22,000	30,000
5212 Motor Fuel	3,318	2,903	3,300	3,300
5218 Uniforms	660	384	1,100	800
5219 Other Miscellaneous Supplies	2,235	128	2,500	2,500
5220 Repair & Maintenance Supplies	32,086	14,574	72,000	92,000
5227 Utility System Mtc Supplies	542	-	-	-
5241 Small Equipment	13,711	4,348	7,800	7,800
5280 Natural Gas Purchases	20,067,111	19,293,616	24,342,000	21,011,900
5310 Contract Services	367	-	-	-
5320 Data Services	-	1,102	1,000	1,800
5321 Telephone	1,924	2,043	1,800	2,000
5331 Training Expense	4,294	3,020	7,600	7,600
5333 Freight/Delivery Charges	197	-	-	-
5356 Copier, Printer Lease & Supplies	-	261	300	300

City of Duluth Minnesota - 2022 Budget

Natural Gas

520-500-1960

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

Expense Detail	2019 Actual	2020 Actual	2021 Budget	2022 Proposed
5381 Electricity	8,038	10,146	10,000	10,000
5382 Water/Sewer/Gas	-	-	2,000	2,000
5404 Equipment Maintenance Repair	160	2,687	2,500	2,500
5409 Fleet Services Charges	3,074	2,641	3,000	3,500
5414 Software Lic & Mtc Agreements	2,723	-	-	-
5433 Dues and Subscriptions	2,385	290	500	500
5441 Other Services & Charges	6,587	4,080	6,500	6,500
5450 Laundry	563	-	-	-
TOTAL	20,174,654	19,364,632	24,496,400	21,195,500
1960 TOTAL - NATURAL GAS	20,690,944	19,793,133	24,922,100	21,627,600

City of Duluth Minnesota - 2022 Budget

Sewer Fund

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The Sewer Fund accounts for the provision of sanitary sewer service as a self-supporting enterprise fund. Activities include the operation and maintenance of the City's sanitary sewer collection system. The major funding source is user charges, representing 98% of total revenues for 2022. 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	2019 Actual	2020 Actual	2021 Budget	2022 Proposed
REVENUE				
Operating Revenue	17,987,469	17,526,647	18,687,400	19,047,400
Non-Operating Revenue	427,406	4,922,143	81,600	190,300
	18,414,875	22,448,790	18,769,000	19,237,700
EXPENSES				
Personal Services	2,944,594	2,690,274	3,727,100	3,736,400
Supplies	296,249	261,875	436,700	444,600
Other Services & Charges	1,023,533	1,017,213	1,071,400	1,082,550
WLSSD Treatment	9,024,266	9,494,802	9,500,000	9,737,500
Utilities	129,910	137,342	152,900	153,500
Depreciation/ Amortization	1,469,383	1,499,486	1,626,600	1,668,500
Sanitary Sewer -Grants	221,445	130,077	200,000	200,000
Improvements -Non-Capital	20,455	117,652	82,500	103,250
Debt Service - Interest	96,250	65,043	51,400	32,700
Debt Service - Other	3,881	(9,250)	(14,300)	(12,100)
Capital Lease Interest	42,800	32,935	29,600	20,900
Transfers	107,301	130,068	163,700	158,700
	15,380,067	15,567,517	17,027,600	17,326,500
ESTIMATED OPERATING INCOME (LOSS)	3,034,808	6,881,273	1,741,400	1,911,200
Other Sources of Cash	1,090,260	5,369,216	1,612,300	1,656,400
Other Uses of Cash	(3,444,389)	(13,640,690)	(3,887,450)	(3,470,300)
Increase (Decrease) in Cash	680,679	(1,390,201)	(533,750)	97,300

City of Duluth Minnesota - 2022 Budget

Sewer Fund Estimated Unrestricted Cash Balance

OPERATING FUND	2021 Budget	2021 Projected	2022 Proposed
ESTIMATED OPERATING INCOME (LOSS)	1,741,400	1,785,426	1,911,200
<u>Other Sources of Cash</u>			
Depreciation and Amortization	1,626,600	1,570,400	1,668,500
Interest from Bond Discount	(14,300)	(14,300)	(12,100)
Due from Other Funds	-	563	-
Special Assessment Principal	-	91,179	-
Total Other Sources of Cash	1,612,300	1,647,842	1,656,400
<u>Other Uses of Cash</u>			
Due to Other Funds	-	11,386	-
Infrastructure System Replacement Fund	119,900	119,200	104,600
Capital Improvements from Current Revenues	2,379,500	1,000,000	2,125,000
Capital Equipment Purchases	214,050	150,000	383,000
Bond Principal Payments	945,800	945,800	620,800
AMRS Lease Principal Payment	228,200	228,200	236,900
Total Other Uses of Cash	3,887,450	2,454,586	3,470,300
INCREASE (DECREASE) IN CASH	(533,750)	978,682	97,300
ESTIMATED UNRESTRICTED CASH AND DEBT SERVICE CASH - BEGINNING	1,484,711	1,014,946	1,993,628
ESTIMATED UNRESTRICTED CASH AND DEBT SERVICE CASH - ENDING	950,961	1,993,628	2,090,928

City of Duluth Minnesota - 2022 Budget

Sewer Fund

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Revenue Detail	2019 Actual	2020 Actual	2021 Budget	2022 Proposed
OPERATING REVENUES:				
4636 Sale of Materials	253	35	500	500
4700 Other Sources	44	-	-	-
4802 Interest Earned on Customer Accts	51,499	12,261	55,000	55,000
4805 Reimbursements	33,850	34,068	33,000	33,000
4806 Connection Fees	13,860	-	-	-
4809 Misc. Operating Revenue	3,981	576	2,000	2,000
4831 Fixed Rate Charges	1,948,979	1,954,079	1,945,000	1,950,000
4833 Sewer Revenues	15,777,441	15,358,494	16,500,000	16,850,000
4834 Fond du Lac Grinder Pump Surcharge	12,025	11,961	11,900	11,900
4839 Point of Sale Inspection Fee	141,361	149,459	140,000	145,000
4851 Interest Income - Other Sources	4,176	5,714	-	-
TOTAL OPERATING REVENUES	17,987,469	17,526,647	18,687,400	19,047,400
NON-OPERATING REVENUES:				
4220 Minnesota Grants - Capital	314,828	4,829,399	-	-
4230 Pera Aid	8,283	-	8,300	-
4601 Change in Fair Value Investments	26,580	11,667	-	-
4853 Gain on Sale of Assets	-	1,847	3,000	3,000
4854 Utility Special Assessments	-	8,965	-	-
4857 Capital Contributions	-	-	-	117,000
4730 Transfer from Enterprise Funds	77,715	70,265	70,300	70,300
TOTAL NON-OPERATING REVENUES	427,406	4,922,143	81,600	190,300
TOTAL REVENUE	18,414,875	22,448,790	18,769,000	19,237,700

City of Duluth Minnesota - 2022 Budget

Director's Office

530-500-1900

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

Expense Detail	2019 Actual	2020 Actual	2021 Budget	2022 Proposed
PERSONAL SERVICES				
5100 Permanent Employees - Regular	62,151	72,647	62,400	71,700
5101 Permanent Employees - Overtime	241	219	-	-
TOTAL	62,392	72,866	62,400	71,700
EMPLOYEE BENEFITS				
5121 P.E.R.A.	4,552	5,110	4,600	5,300
5122 F.I.C.A. Social Security	3,640	4,282	3,900	4,400
5123 F.I.C.A. Medicare	901	1,027	900	1,000
5125 Dental Insurance	242	289	300	300
5126 Life Insurance	133	148	100	100
5127 Health Care Savings	1,891	2,142	900	2,300
5130 Cafeteria Plan Benefits	6,120	15,456	14,800	17,500
5133 Health or Fitness Program	72	48	-	-
TOTAL	17,551	28,502	25,500	30,900
OPERATING EXPENSES				
5241 Small Equipment	333	77	-	100
5321 Telephone	120	173	100	200
5331 Training Expense	-	-	200	200
5335 Mileage Reimbursement	206	115	200	200
5356 Copier, Printer Lease & Supplies	72	35	100	100
5441 Other Services & Charges	-	2	-	-
TOTAL	731	402	600	800
1900 TOTAL - DIRECTOR'S OFFICE	80,674	101,770	88,500	103,400

City of Duluth Minnesota - 2022 Budget

Capital

530-500-1905

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

Expense Detail

	2019 Actual	2020 Actual	2021 Budget	2022 Proposed
OPERATING EXPENSES				
5420 Depreciation	1,469,383	1,499,486	1,626,600	1,668,500
5535 Improvements (Non-Capital)	20,455	117,652	82,500	103,250
5540 Equipment (Non-Capital)	7,649	739	-	5,750
5611 Bond Interest	96,250	65,043	51,400	32,700
5613 Interest - from Amortization	3,881	(9,250)	(14,300)	(12,100)
5614 Capital Lease Interest	42,800	32,935	29,600	20,900
5620 Fiscal Agents Fee	1,900	1,781	1,900	1,500
TOTAL	1,642,318	1,708,386	1,777,700	1,820,500
NON-OPERATING EXPENSES				
5533 Capital Improvements - Revenue	1,272,403	7,007,584	2,379,500	2,125,000
5580 Capital Equipment	212,560	158,343	214,050	383,000
TOTAL	1,484,963	7,165,927	2,593,550	2,508,000
1905 TOTAL - CAPITAL	3,127,281	8,874,313	4,371,250	4,328,500

City of Duluth Minnesota - 2022 Budget

Utility General Expense

530-500-1915

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

Expense Detail	2019 Actual	2020 Actual	2021 Budget	2022 Proposed
PERSONAL SERVICES				
5100 Permanent Employees - Regular	33,238	36,366	33,400	69,700
5101 Permanent Employees - Overtime	148	217	-	500
5111 Long-Term Disability Wages	154	-	-	-
TOTAL	33,540	36,583	33,400	70,200
EMPLOYEE BENEFITS				
5121 P.E.R.A.	2,261	2,537	2,500	5,100
5121 P.E.R.A., GASB 68	(18,678)	(136,239)	-	-
5122 F.I.C.A. Social Security	2,099	2,196	2,100	4,300
5123 F.I.C.A. Medicare	491	514	500	1,000
5125 Dental Insurance	234	270	300	500
5126 Life Insurance	1,152	1,890	100	200
5127 Health Care Savings	459	664	700	4,200
5130 Cafeteria Plan Benefits	4,154	11,642	14,800	25,000
5133 Health or Fitness Program	62	54	-	-
5134 Other Post Retirement Benefits	(486,947)	(623,851)	-	-
5135 Retiree Health Insurance	159,578	158,971	164,000	155,900
5151 Worker's Compensation	37,800	34,000	30,600	35,300
TOTAL	(297,335)	(547,352)	215,600	231,500
OPERATING EXPENSES				
5200 Office Supplies	213	-	100	100
5205 Safety & Training	1,482	134	600	600
5211 Cleaning & Janitorial Supplies	3,281	3,209	3,500	3,500
5218 Uniforms	246	137	100	100
5241 Small Equipment	1,645	1,211	3,100	1,900
5301 Auditing Services	1,331	1,154	1,300	1,300
5305 Medical Services/Testing Fees	1,279	701	1,600	1,600
5310 Contract Services	7,081	4,997	-	5,000
5320 Data Services	16,534	14,710	12,900	13,600
5321 Telephone	2,819	2,659	2,200	2,600
5331 Training / Travel	1,566	56	2,300	2,300
5333 Freight/Delivery Charges	-	5	-	-
5335 Mileage Reimbursement - Local	402	365	300	300

City of Duluth Minnesota - 2022 Budget

Utility General Expense

530-500-1915

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

Expense Detail	2019 Actual	2020 Actual	2021 Budget	2022 Proposed
5355 Printing & Copying Services	-	187	-	-
5356 Copier, Printer Lease & Supplies	5,027	4,629	5,000	5,000
5360 Insurance	24,100	23,600	51,400	24,200
5381 Electricity	9,353	12,247	14,000	14,000
5382 Water, Gas & Sewer	10,586	9,174	13,400	14,000
5384 Refuse Disposal	2,690	2,756	2,600	2,600
5401 Building Repair & Maintenance	11,353	1,689	4,400	4,400
5404 Equipment/Machinery Repair & Mtc	-	-	1,900	1,900
5414 Software Lic & Mtc Agreements	44,811	47,783	47,600	49,700
5441 Other Services & Charges	4,440	2,187	3,500	3,500
5450 Laundry	904	800	1,200	1,000
5493 Cost Allocation	208,200	230,400	230,400	238,200
5700 Transfer to General Fund	55,700	59,975	60,000	55,000
TOTAL	415,043	424,765	463,400	446,400
1915 TOTAL - UTILITY GENERAL	151,248	(86,004)	712,400	748,100

City of Duluth Minnesota - 2022 Budget

Engineering

530-500-1930

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

Expense Detail	2019 Actual	2020 Actual	2021 Budget	2022 Proposed
PERSONAL SERVICES				
5100 Permanent Employees - Regular	393,618	408,804	402,900	429,600
5101 Permanent Employees - Overtime	40,059	38,728	37,700	37,700
5103 Temporary Wages	306	75	6,100	6,100
5105 Retirement Incentive	-	3,966	-	-
5118 Meal Allowance	1,161	356	1,000	1,000
TOTAL	435,144	451,929	447,700	474,400
EMPLOYEE BENEFITS	-	-	-	-
5121 P.E.R.A.	31,935	32,514	32,600	31,800
5122 F.I.C.A. Social Security	26,099	26,938	27,700	26,600
5123 F.I.C.A. Medicare	6,104	6,300	6,500	6,200
5125 Dental Insurance	1,994	2,078	2,200	2,300
5126 Life Insurance	1,091	1,073	1,000	1,000
5127 Health Care Savings	7,903	9,652	9,400	11,500
5130 Cafeteria Plan Benefits	87,768	101,042	111,000	108,900
5133 Health or Fitness Program	241	212	-	-
5159 Project Benefits (Contra-Account)	(8,158)	(104,186)	-	-
TOTAL	154,977	75,623	190,400	188,300
OPERATING EXPENSES				
5200 Office Supplies	369	303	400	400
5201 Computer Supplies	11	215	100	100
5203 Paper, Stationary & Forms	87	25	100	100
5205 Safety & Training Materials	113	97	200	200
5212 Motor Fuels	3,314	2,207	3,300	3,900
5218 Uniforms	1,159	1,114	1,000	1,100
5219 Other Miscellaneous Supplies	176	136	-	-
5240 Small Tools	92	246	400	400
5241 Small Equipment	2,126	2,669	4,100	1,200
5242 Survey Equipment and Supplies	1,154	5,152	5,200	5,900
5320 Data Services	1,917	2,142	1,700	2,200
5321 Telephone	1,784	1,661	2,000	1,700
5322 Postage	47	-	100	100
5331 Training Expenses	1,397	35	3,400	4,600

City of Duluth Minnesota - 2022 Budget

Engineering

530-500-1930

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

Expense Detail	2019	2020	2021	2022
	Actual	Actual	Budget	Proposed
5335 Mileage Reimbursement - Local	1,866	1,314	2,000	1,500
5355 Printing and Copying	476	-	800	800
5356 Copier, Printer Lease & Supplies	211	114	2,600	2,200
5404 Equipment Maintenance/Repair	552	-	1,600	1,600
5409 Fleet Services Charges	4,144	3,681	5,100	4,200
5414 Software Lic & Mtc Agreements	11,789	13,587	11,400	10,400
5433 Dues & Subscriptions	426	105	800	800
5435 Books & Pamphlets	-	-	100	100
5438 Licenses	-	185	-	200
5441 Other Services and Charges	2,937	4,174	5,600	5,000
5486 One Call System	3,289	3,806	3,600	4,500
TOTAL	39,436	42,968	55,600	53,200
1930 TOTAL - ENGINEERING	629,557	570,520	693,700	715,900

City of Duluth Minnesota - 2022 Budget

Customer Service

530-500-1940

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

Expense Detail	2019 Actual	2020 Actual	2021 Budget	2022 Proposed
PERSONAL SERVICES				
5100 Permanent Employees - Regular	222,905	226,884	216,100	190,400
5101 Permanent Employees - Overtime	2,799	1,182	2,300	2,300
5118 Meal Allowance	21	18	-	-
TOTAL	225,725	228,084	218,400	192,700
EMPLOYEE BENEFITS				
5121 P.E.R.A.	16,288	16,402	16,000	14,000
5122 F.I.C.A. Social Security	13,462	13,414	13,500	11,800
5123 F.I.C.A. Medicare	3,148	3,137	3,200	2,800
5125 Dental Insurance	1,317	1,366	1,300	1,100
5126 Life Insurance	726	704	600	500
5127 Health Care Savings	9,211	6,052	6,800	4,100
5130 Cafeteria Plan Benefits	56,957	60,819	62,400	52,200
5133 Health or Fitness Program	119	80	-	-
TOTAL	101,228	101,974	103,800	86,500
OPERATING EXPENSES				
5200 Office Supplies	527	241	1,000	800
5201 Computer Supplies	190	280	400	600
5212 Motor Fuel	16	-	-	-
5241 Small Equipment	1,650	661	2,400	2,400
5310 Contract Services	23,276	18,632	33,600	33,600
5320 Data Services	-	27	-	200
5321 Telephone	283	385	300	300
5322 Postage	38,182	39,382	37,800	38,800
5331 Training Expense	3,239	(1,103)	3,000	3,000
5339 Armored Pickup	1,483	1,466	1,400	1,400
5355 Printing & Copying	966	377	1,400	1,400
5356 Copier, Printer Lease & Supplies	241	269	300	300
5404 Equipment Repair & Maintenance	84	116	200	100
5409 Fleet Services	-	-	1,900	-
5414 Software Lic & Mtc Agreements	3,835	3,567	4,100	4,100
5418 Vehicle/Equipment Lease	151	-	-	-
5427 Credit Card Commission	44,651	46,358	45,000	45,000
5432 Uncollectible Accounts	27,172	110,769	23,000	23,000

City of Duluth Minnesota - 2022 Budget

Customer Service

530-500-1940

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

Expense Detail	2019	2020	2021	2022
	Actual	Actual	Budget	Proposed
5441 Other Services & Charges	274	17	700	700
TOTAL	146,220	221,444	156,500	155,700
1940 TOTAL-CUSTOMER SERVICES	473,173	551,502	478,700	434,900

City of Duluth Minnesota - 2022 Budget

Utility Operations

530-500-1945

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

Expense Detail	2019 Actual	2020 Actual	2021 Budget	2022 Proposed
PERSONAL SERVICES				
5100 Permanent Employees - Regular	973,491	988,612	1,025,900	1,137,700
5101 Permanent Employees - Overtime	59,936	41,509	73,000	70,000
5103 Temporary Wages	13,965	-	21,800	21,800
5118 Meal Allowance	2,246	791	2,200	2,200
TOTAL	1,049,638	1,030,912	1,122,900	1,231,700
EMPLOYEE BENEFITS				
5121 P.E.R.A.	75,395	74,684	80,900	83,800
5122 F.I.C.A. Social Security	63,095	62,223	69,500	70,500
5123 F.I.C.A. Medicare	14,756	14,553	16,300	16,500
5125 Dental Insurance	5,935	6,060	6,500	6,800
5126 Life Insurance	3,250	3,121	2,900	3,100
5127 Health Care Savings	23,264	23,072	21,000	22,300
5130 Cafeteria Plan Benefits	267,028	283,864	315,800	325,500
5133 Health or Fitness Program	88	133	-	-
5141 Unemployment Compensation	3,768	785	-	-
TOTAL	456,579	468,495	512,900	528,500
OPERATING EXPENSES				
5200 Office Supplies	981	896	2,500	1,300
5201 Computer Supplies	2,172	1,302	3,200	3,200
5205 Safety & Training Materials	4,521	1,992	6,500	6,500
5210 Plant Operations Supplies	24,082	22,097	33,700	33,700
5212 Motor Fuel	51,230	29,434	51,500	61,900
5215 Shop Materials	241	56	1,000	1,000
5218 Uniforms	9,047	6,707	11,200	11,600
5219 Other Miscellaneous Supplies	1,277	1,982	2,000	2,000
5220 Repair and Maintenance Supplies	17,042	76,865	119,100	119,100
5222 Paving Materials	21,252	11,398	17,000	17,000
5224 Gravel and other Mtc Materials	61,190	40,686	50,000	50,000
5227 Utility Maintenance Supply	56,710	35,145	79,500	79,500
5240 Small Tools	5,669	6,215	9,000	9,000

City of Duluth Minnesota - 2022 Budget

Utility Operations

530-500-1945

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

Expense Detail	2019 Actual	2020 Actual	2021 Budget	2022 Proposed
5241 Small Equipment	9,813	4,146	10,300	10,400
5310 Contract Services	18,426	24,511	51,100	51,300
5320 Data Services	-	1,315	3,000	2,700
5321 Telephone	1,280	1,461	1,100	1,100
5331 Training Expense	7,550	1,979	9,400	8,400
5333 Freight/Delivery Charges	1,405	1,447	1,500	1,500
5335 Mileage Reimbursement	2,389	2,000	2,500	2,500
5355 Printing and Copying	1,083	-	500	500
5356 Copier, Printer Lease & Supplies	585	116	600	600
5381 Electricity	101,385	106,494	114,000	114,000
5382 Water, Gas & Sewer	8,586	9,427	11,500	11,500
5384 Refuse Disposal	16,283	12,823	17,000	17,000
5404 Equipment Maintenance/Repair	38,321	21,429	20,000	32,000
5409 Fleet Service Charges	143,083	111,157	122,200	119,700
5414 Software Lic & Mtc Agreements	1,263	1,650	1,600	1,300
5415 Vehicle/Equipment Rental	1,224	1,007	5,800	5,800
5433 Dues and Subscriptions	170	206	1,400	1,000
5438 Licenses	463	265	1,000	1,000
5441 Other Services & Charges	3,912	4,696	4,000	4,000
5450 Laundry	3,778	3,434	5,600	5,000
5700 Transfer to General Fund	51,601	70,093	103,700	103,700
TOTAL	668,014	614,431	874,000	890,800
1945 TOTAL - UTILITY OPERATIONS	2,174,231	2,113,838	2,509,800	2,651,000

City of Duluth Minnesota - 2022 Budget

Wastewater Treatment

530-500-1965

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

Expense Detail	2019 Actual	2020 Actual	2021 Budget	2022 Proposed
OPERATING EXPENSES				
5484 Western Lake Superior Sanitary District Service Charge	9,024,266	9,494,802	9,500,000	9,737,500
5485 Western Lake Superior Sanitary District Testing	215,585	218,359	216,000	221,000
1965 TOTAL- SEWER TREATMENT	9,239,851	9,713,161	9,716,000	9,958,500

City of Duluth Minnesota - 2022 Budget

Inflow and Infiltration

530-500-1970

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

Expense Detail

	2019 Actual	2020 Actual	2021 Budget	2022 Proposed
PERSONAL SERVICES				
5100 Permanent Employees - Regular	471,513	480,637	505,100	403,200
5101 Permanent Employees - Overtime	16,498	14,827	20,500	20,000
5118 Meal Allowance	240	81	300	300
TOTAL	488,251	495,545	525,900	423,500
EMPLOYEE BENEFITS				
5121 P.E.R.A.	35,646	36,415	39,100	30,100
5122 F.I.C.A. Social Security	29,164	29,430	32,600	25,000
5123 F.I.C.A. Medicare	6,821	6,883	7,600	5,800
5125 Dental Insurance	2,731	2,831	3,000	2,300
5126 Life Insurance	1,498	1,455	1,400	1,000
5127 Health Care Savings	7,268	7,461	12,800	6,100
5130 Cafeteria Plan Benefits	133,647	162,581	171,700	136,200
5133 Health or Fitness Program	129	57	-	-
TOTAL	216,904	247,113	268,200	206,500
OPERATING EXPENSES				
5200 Office Supplies	388	398	800	600
5201 Computer Supplies/Software	-	30	-	-
5205 Safety & Training	393	175	1,000	1,000
5212 Motor Fuels	2,495	1,886	2,500	3,500
5218 Uniforms	1,903	1,976	1,700	1,700
5220 Repair & Maintenance Supplies	392	-	-	-
5241 Small Equipment	7,267	375	8,200	8,200
5320 Data Services	-	1,146	-	1,600
5321 Telephone	3,171	3,368	2,800	2,800
5331 Training Expense	500	-	2,500	2,500
5335 Mileage Reimbursement	12,038	5,043	3,200	8,500
5355 Printing & Copying	1,139	-	2,000	2,000
5356 Copier, Printer Lease & Supplies	232	44	200	200
5404 Equipment Maintenance Repair	326	-	3,000	3,000

City of Duluth Minnesota - 2022 Budget

Inflow and Infiltration

530-500-1970

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

Expense Detail	2019 Actual	2020 Actual	2021 Budget	2022 Proposed
5409 Fleet Services	4,463	4,625	3,500	3,300
5418 Vehicle/Equipment Lease	1,212	-	-	-
5441 Other Services and Charges	24,644	1,023	23,000	23,000
5450 Laundry	1,852	1,520	2,300	2,300
5482 Private Property Sewer Grants	221,445	130,077	200,000	200,000
TOTAL	283,860	151,686	256,700	264,200
1970 TOTAL INFLOW & INFILTRATION	989,015	894,344	1,050,800	894,200

City of Duluth Minnesota - 2022 Budget

Clean Water Surcharge Fund

532

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

Estimated Income and Expense	2019 Actual	2020 Actual	2021 Budget	2022 Proposed
REVENUE				
Operating Revenue	1,641,800	1,638,279	1,652,000	1,652,000
Non-Operating Revenue	8,596	5,363	-	-
	1,650,396	1,643,642	1,652,000	1,652,000
EXPENSES				
Other Services & Charges	7,488	17,499	8,200	8,200
Depreciation/ Amortization	566,871	566,871	566,900	566,900
Grants & Awards	305,252	403,400	400,000	400,000
Debt Service - Interest	104,925	88,352	77,700	60,700
Transfers	70,265	70,265	70,300	70,300
	1,054,801	1,146,387	1,123,100	1,106,100
ESTIMATED OPERATING INCOME (LOSS)	595,595	497,255	528,900	545,900
Other Sources of Cash	571,220	566,871	566,900	566,900
Other Uses of Cash	(1,167,989)	(1,196,778)	(1,201,200)	(1,159,200)
Increase (Decrease) in Cash	(1,174)	(132,652)	(105,400)	(46,400)

City of Duluth Minnesota - 2022 Budget

Clean Water Fund Estimated Unrestricted Cash Balance

<u>OPERATING FUND</u>	2021 Budget	2021 Projected	2022 Proposed
ESTIMATED OPERATING INCOME (LOSS)	528,900	516,700	545,900
<u>Other Sources of Cash</u>			
Depreciation and Amortization	566,900	566,900	566,900
Total Other Sources of Cash	566,900	566,900	566,900
<u>Other Uses of Cash</u>			
Bond Principal Payments	1,201,200	1,201,200	1,159,200
Total Other Uses of Cash	1,201,200	1,201,200	1,159,200
INCREASE (DECREASE) IN CASH	(105,400)	(117,600)	(46,400)
ESTIMATED UNRESTRICTED CASH AND DEBT SERVICE CASH - BEGINNING	784,168	671,615	554,015
ESTIMATED UNRESTRICTED CASH AND DEBT SERVICE CASH - ENDING	678,768	554,015	507,615

City of Duluth Minnesota - 2022 Budget

Clean Water Surcharge Fund

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Revenue Detail	2019 Actual	2020 Actual	2021 Budget	2022 Proposed
OPERATING REVENUES				
4836 I & I Surcharge	16,154	9,035	12,000	12,000
4837 Clean Water Surcharge	1,625,646	1,629,244	1,640,000	1,640,000
TOTAL	1,641,800	1,638,279	1,652,000	1,652,000
NON-OPERATING REVENUES				
4601 Change in Fair Value Investments	8,596	5,363	-	-
TOTAL	8,596	5,363	-	-
TOTAL REVENUE	1,650,396	1,643,642	1,652,000	1,652,000

City of Duluth Minnesota - 2022 Budget

Clean Water Surcharge Fund

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Expense Detail	2019 Actual	2020 Actual	2021 Budget	2022 Proposed
OPERATING EXPENSES				
5420 Depreciation	566,871	566,871	566,900	566,900
5427 Credit Card Commissions	4,043	4,228	3,200	3,200
5432 Uncollectible Accounts	3,445	13,271	5,000	5,000
5434 Grants & Awards	305,252	403,400	400,000	400,000
5611 Bond Interest	104,925	88,352	77,700	60,700
5700 Transfers to Sewer Fund	70,265	70,265	70,300	70,300
TOTAL	1,054,801	1,146,387	1,123,100	1,106,100

City of Duluth Minnesota - 2022 Budget

Stormwater Fund

535

The Stormwater Fund accounts for the provision of stormwater sewer service as a self-supporting enterprise fund. Activities include the operation and maintenance of the City's stormwater sewer collection system. The primary funding source is user charges to all residential and business property owners.

Estimated Income and Expense	2019 Actual	2020 Actual	2021 Budget	2022 Proposed
REVENUE				
Stormwater Sewer Service	5,255,576	5,382,638	5,546,188	5,029,100
Miscellaneous Revenue	40,263	17,655	37,500	37,000
Non-Operating	53,897	80,854	-	1,000
	<u>5,349,736</u>	<u>5,481,147</u>	<u>5,583,688</u>	<u>5,067,100</u>
EXPENSES				
Personal Services	2,279,477	2,426,156	2,746,700	2,756,300
Supplies	254,274	166,394	280,700	290,200
Other Services and Charges	540,167	538,375	593,300	636,550
Utilities	20,433	21,026	26,000	26,400
Depreciation and Amortization	437,764	453,419	515,400	520,400
Improvements - Non-Capital	74,288	57,516	227,500	248,250
Debt Service - Interest	12,826	8,902	6,500	2,200
Bond Amortization	(6,522)	(6,539)	(6,500)	(600)
Transfers Out	528,241	538,012	551,500	546,500
	<u>4,140,948</u>	<u>4,203,261</u>	<u>4,941,100</u>	<u>5,026,200</u>
ESTIMATED OPERATING INCOME (LOSS)	1,208,788	1,277,886	642,588	40,900
Other Sources of Cash	339,229	323,065	508,900	519,800
Other Uses of Cash	(1,851,472)	(1,065,251)	(1,271,650)	(549,000)
Increase (Decrease) in Cash	<u>(303,455)</u>	<u>535,700</u>	<u>(120,162)</u>	<u>11,700</u>

City of Duluth Minnesota - 2022 Budget

Stormwater Fund Estimated Unrestricted Cash Balance

OPERATING FUND	2021 Budget	2021 Projected	2022 Proposed
ESTIMATED OPERATING INCOME (LOSS)	642,588	1,401,300	40,900
<u>Other Sources of Cash</u>			
Depreciation and Amortization	515,400	478,100	520,400
Interest from Bond Discount	(6,500)	(6,500)	(600)
Due from Other Funds	-	591	-
Special Assessment Principal	-	578	-
Total Other Sources of Cash	508,900	472,769	519,800
<u>Other Uses of Cash</u>			
Due to Other Funds	-	9,848	-
Capital Improvements from Current Revenues	1,001,300	1,051,300	285,000
Capital Equipment Purchases	130,350	100,000	119,000
Bond Principal Payments	140,000	140,000	145,000
Total Other Uses of Cash	1,271,650	1,301,148	549,000
INCREASE (DECREASE) IN CASH	(120,162)	572,921	11,700
ESTIMATED UNRESTRICTED CASH AND DEBT SERVICE CASH - BEGINNING	595,472	1,666,349	2,239,270
ESTIMATED UNRESTRICTED CASH AND DEBT SERVICE CASH - ENDING	475,310	2,239,270	2,250,970

City of Duluth Minnesota - 2022 Budget

Stormwater Fund

535

Revenue Detail	2019 Actual	2020 Actual	2021 Budget	2022 Proposed
OPERATING REVENUES:				
4636 Sale of Materials	3,395	291	3,000	3,000
4700 Other Sources	44	-	-	-
4170 Miscellaneous Permits & Licenses	16,950	11,175	16,000	16,000
4835 Stormwater Revenues	5,255,576	5,382,638	5,546,188	5,029,100
4802 Interest Earned on Customer Accounts	12,407	2,525	14,000	14,000
4805 Reimbursements	4,426	1,977	2,000	2,000
4809 Miscellaneous Operating Revenues	72	-	-	-
4851 Interest - Other Sources	2,969	1,687	2,500	2,000
TOTAL OPERATING REVENUES	5,295,839	5,400,293	5,583,688	5,066,100
NON-OPERATING REVENUES:				
4209 Direct Federal Grants, Operating	29,644	-	-	-
4220 State of Minnesota, Capital	-	63,034	-	-
4601 Change in Fair Value Investments	14,030	15,989	-	-
4853 Gain/Loss-Sale of Fixed Assets	4,623	1,831	-	1,000
4730 Transfers from Enterprise Funds	5,600	-	-	-
TOTAL NON-OPERATING REVENUES	53,897	80,854	-	1,000
TOTAL REVENUE	5,349,736	5,481,147	5,583,688	5,067,100

City of Duluth Minnesota - 2022 Budget

Director's Office

535-500-1900

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

Expense Detail	2019 Actual	2020 Actual	2021 Budget	2022 Proposed
PERSONAL SERVICES				
5100 Permanent Employees - Regular	62,151	72,647	62,400	71,700
5101 Permanent Employees - Overtime	241	219	-	-
TOTAL	62,392	72,866	62,400	71,700
EMPLOYEE BENEFITS				
5121 P.E.R.A.	4,552	5,110	4,600	5,300
5122 F.I.C.A. Social Security	3,640	4,282	3,900	4,400
5123 F.I.C.A. Medicare	901	1,027	900	1,000
5125 Dental Insurance	242	289	300	300
5126 Life Insurance	133	148	100	100
5127 Health Care Savings	1,891	2,142	900	2,300
5130 Cafeteria Plan Benefits	6,120	15,456	14,800	17,500
5133 Health or Fitness Program	72	48	-	-
TOTAL	17,551	28,502	25,500	30,900
OPERATING EXPENSES				
5241 Small Equipment	333	77	-	100
5321 Telephone	120	173	100	200
5331 Training Expense	-	-	100	100
5335 Mileage Reimbursement-Local	206	115	200	200
5356 Copier, Printer Lease & Spplies	74	-	100	100
5441 Other Services & Charges	-	2	-	-
TOTAL	733	367	500	700
1900 TOTAL - DIRECTOR'S OFFICE	80,676	101,735	88,400	103,300

City of Duluth Minnesota - 2022 Budget

Capital

535-500-1905

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

Expense Detail	2019 Actual	2020 Actual	2021 Budget	2022 Proposed
OPERATING EXPENSES				
5420 Depreciation	437,764	453,419	515,400	520,400
5535 Improvements (Non-Capital)	74,288	57,516	227,500	248,250
5540 Equipment (Non-Capital)	5,051	740	-	5,750
5611 Bond Interest	12,826	8,902	6,500	2,200
5613 Interest from Amortization	(6,522)	(6,539)	(6,500)	(600)
5620 Fiscal Agent Fees	59	-	-	-
TOTAL	523,466	514,038	742,900	776,000
NON-OPERATING EXPENSES				
5533 Capital Improvements - Revenue	1,322,993	782,576	1,001,300	285,000
5580 Capital Equipment	211,931	61,599	130,350	119,000
TOTAL	1,534,924	844,175	1,131,650	404,000
1905 TOTAL - CAPITAL	2,058,390	1,358,213	1,874,550	1,180,000

City of Duluth Minnesota - 2022 Budget

Utility General Expense

535-500-1915

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

Expense Detail	2019 Actual	2020 Actual	2021 Budget	2022 Proposed
PERSONAL SERVICES				
5100 Permanent Employees - Regular	33,239	36,366	33,400	69,700
5101 Permanent Employees - Overtime	148	218	-	500
5111 Long-Term Disability Wages	154	-	-	-
TOTAL	33,541	36,584	33,400	70,200
EMPLOYEE BENEFITS				
5121 P.E.R.A.	2,260	2,537	2,500	5,100
5121 P.E.R.A., GASB 68	60,587	(8,547)	-	-
5122 F.I.C.A. Social Security	2,098	2,196	2,100	4,300
5123 F.I.C.A. Medicare	491	513	500	1,000
5125 Dental Insurance	233	269	300	500
5126 Life Insurance	128	141	100	200
5127 Health Care Savings	459	663	700	4,200
5130 Cafeteria Plan Benefits	4,154	11,641	14,800	25,000
5133 Health or Fitness Program	62	54	-	-
5134 Other Post Retirement Benefits	(158,947)	(247,340)	-	-
5135 Retiree Health Insurance	29,877	32,572	34,500	32,400
5151 Worker's Compensation	16,700	17,000	19,500	24,000
TOTAL	(41,898)	(188,301)	75,000	96,700
OPERATING EXPENSES				
5200 Office Supplies	213	-	100	100
5205 Safety & Training Materials	912	20	600	600
5211 Cleaning and Janitorial Supplies	3,281	3,209	3,500	3,500
5218 Uniforms	246	138	200	200
5241 Small Equipment	1,625	1,212	2,100	2,000
5301 Auditing Services	444	1,153	1,300	1,300
5305 Medical Services/Testing Fees	1,103	613	1,500	1,500
5310 Contract Services	7,081	4,996	-	5,000
5320 Data Services	9,724	8,208	7,000	5,900
5321 Telephone	1,082	1,140	1,200	1,100
5331 Training Expenses	1,472	56	2,300	2,300
5333 Freight/Delivery Charges	-	5	-	-

City of Duluth Minnesota - 2022 Budget

Utility General Expense

535-500-1915

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

Expense Detail	2019	2020	2021	2022
	Actual	Actual	Budget	Proposed
5335 Mileage Reimbursement - Local	402	365	300	300
5356 Copier, Printer Lease & Supplies	5,032	4,629	5,000	5,000
5360 Insurance	16,700	18,700	14,600	15,100
5381 Electricity	10,390	12,247	14,000	14,000
5382 Water & Gas	10,043	8,779	12,000	12,400
5384 Refuse Disposal	5,775	4,268	6,600	6,600
5401 Building Repair & Maintenance	9,617	1,704	4,200	4,200
5414 Software Lic & Mtc Agreements	28,961	29,444	31,300	32,800
5441 Other Services and Charges	3,164	1,338	3,400	3,400
5450 Laundry	904	801	1,200	1,000
5493 Cost Allocation Charges	134,400	169,900	169,900	196,800
5700 Transfer to General Fund	55,600	59,975	60,000	55,000
5700 Transfer to Special Revenue Funds	2,000	-	-	-
TOTAL	310,171	332,900	342,300	370,100
1915 TOTAL - UTILITY EXPENSE	301,814	181,183	450,700	537,000

City of Duluth Minnesota - 2022 Budget

Engineering

535-500-1930

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

Expense Detail	2019 Actual	2020 Actual	2021 Budget	2022 Proposed
PERSONAL SERVICES				
5100 Permanent Employees - Regular	505,974	466,884	465,300	493,100
5101 Permanent Employees - Overtime	23,405	19,442	23,200	23,200
5103 Temporary Wages	306	75	6,100	6,100
5105 Retirement Incentive	-	3,966	-	-
5118 Meal Allowance	626	356	600	600
TOTAL	530,311	490,723	495,200	523,000
EMPLOYEE BENEFITS				
5121 P.E.R.A.	39,204	35,752	36,400	36,600
5122 F.I.C.A. Social Security	31,434	29,034	30,700	30,600
5123 F.I.C.A. Medicare	7,352	6,790	7,200	7,100
5125 Dental Insurance	2,271	2,153	2,300	2,300
5126 Life Insurance	1,244	1,110	1,000	1,100
5127 Health Care Savings	15,753	15,389	11,400	10,600
5130 Cafeteria Plan Benefits	118,802	120,262	129,500	125,900
5133 Health or Fitness Program	241	212	-	-
5141 Unemployment Compensation	3,274	785	-	-
5159 Project Benefits (Contra-Account)	(73,957)	(1,312)	-	-
TOTAL	145,618	210,175	218,500	214,200
OPERATING EXPENSES				
5200 Office Supplies	369	303	400	400
5201 Computer Supplies	11	623	100	100
5203 Paper, Stationery and Forms	87	25	100	100
5205 Safety & Training Materials	107	97	200	200
5212 Motor Fuel	2,499	1,925	2,500	3,400
5218 Uniforms	850	797	600	800
5219 Other Miscellaneous Supplies	176	200	-	-
5240 Small Tools	92	246	400	400
5241 Small Equipment	1,995	3,286	3,200	2,600
5242 Survey Equipment and Supplies	199	3,960	5,200	5,900
5303 Engineering Services	397	-	17,500	22,500
5310 Contract Services	2,672	2,427	-	-

City of Duluth Minnesota - 2022 Budget

Engineering

535-500-1930

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

Expense Detail	2019 Actual	2020 Actual	2021 Budget	2022 Proposed
5320 Data Services	1,912	2,137	3,800	4,300
5321 Telephone	2,541	2,419	2,700	2,400
5322 Postage	41	-	100	100
5331 Training Expenses	4,527	873	2,500	3,700
5335 Mileage Reimbursement	2,274	2,317	2,200	2,300
5355 Printing and Copying	476	-	800	800
5356 Copier, Printer Lease & Splies	211	114	2,500	2,100
5404 Equipment Maintenance Repair	541	-	1,600	1,600
5409 Fleet Services	3,600	3,334	3,300	3,300
5414 Software Lic & Mtc Agreements	12,574	10,881	12,100	11,700
5433 Dues and Subscriptions	328	105	300	300
5435 Books and Pamphlets	-	140	100	100
5438 Licenses	-	185	-	200
5441 Other Services and Charges	1,558	26,634	24,600	23,100
5486 One Call system	3,289	3,806	3,600	4,500
TOTAL	43,326	66,834	90,400	96,900
1930 TOTAL - ENGINEERING	719,255	767,732	804,100	834,100

City of Duluth Minnesota - 2022 Budget

Customer Service

535-500-1940

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

Expense Detail	2019 Actual	2020 Actual	2021 Budget	2022 Proposed
PERSONAL SERVICES				
5100 Permanent Employees - Regular	172,135	174,902	166,400	138,400
5101 Permanent Employees - Overtime	2,542	1,073	1,700	1,700
5118 Meal Allowance	21	18	-	-
TOTAL	174,698	175,993	168,100	140,100
EMPLOYEE BENEFITS				
5121 P.E.R.A.	12,587	12,669	12,300	10,200
5122 F.I.C.A. Social Security	10,415	10,367	10,400	8,600
5123 F.I.C.A. Medicare	2,435	2,425	2,400	2,000
5125 Dental Insurance	1,020	1,062	1,000	800
5126 Life Insurance	564	548	500	400
5127 Health Care Savings	6,948	4,535	5,000	2,800
5130 Cafeteria Plan Benefits	44,221	47,202	48,400	38,200
5133 Health or Fitness Program	95	66	-	-
TOTAL	78,285	78,874	80,000	63,000
OPERATING EXPENSES				
5200 Office Supplies	371	187	800	600
5201 Computer Supplies	143	188	300	400
5212 Motor Fuels	16	-	-	-
5241 Small Equipment	1,237	370	700	800
5310 Contract Services	17,442	13,974	25,200	25,200
5320 Data Services	-	13	-	100
5321 Telephone	189	263	200	200
5322 Postage	28,637	29,536	28,300	29,000
5331 Training Expense	2,283	(115)	2,200	2,200
5339 Armored Pickup	1,113	1,466	1,000	1,000
5355 Printing & Copying	725	282	1,100	1,100
5356 Copier, Printer Lease & Spplies	181	133	300	300
5404 Equipment Repair & Maintenance	63	87	200	100
5418 Vehicle/Equipment Lease	151	-	-	-
5427 Credit Card Commission	13,053	13,639	13,000	13,000
5432 Uncollectible Accounts	9,176	22,164	4,900	4,900
5441 Other Services & Charges	206	32	500	500
TOTAL	74,986	82,219	78,700	79,400
1940 TOTAL - CUSTOMER SERVICES	327,969	337,086	326,800	282,500

City of Duluth Minnesota - 2022 Budget

Utility Operations

535-500-1945

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

Expense Detail	2019 Actual	2020 Actual	2021 Budget	2022 Proposed
PERSONAL SERVICES				
5100 Permanent Employees - Regular	810,318	990,485	996,100	981,300
5101 Permanent Employees - Overtime	60,240	55,488	65,000	62,500
5103 Other Wages	15,960	-	25,000	25,000
5118 Meal Allowance	1,772	714	1,800	1,800
TOTAL	888,290	1,046,687	1,087,900	1,070,600
EMPLOYEE BENEFITS				
5121 P.E.R.A.	63,662	75,998	78,300	72,500
5122 F.I.C.A. Social Security	52,593	62,691	67,300	60,800
5123 F.I.C.A. Medicare	12,299	14,661	15,800	14,200
5125 Dental Insurance	4,758	5,875	6,200	5,900
5126 Life Insurance	2,608	3,050	2,800	2,700
5127 Health Care Savings	17,708	20,983	19,900	18,800
5130 Cafeteria Plan Benefits	236,793	290,689	310,400	301,000
5133 Health or Fitness Program	268	106	-	-
TOTAL	390,689	474,053	500,700	475,900
OPERATING EXPENSES				
5200 Office Supplies	1,508	865	1,500	1,300
5201 Computer Supplies/Software	505	437	600	600
5205 Safety & Training Materials	3,968	1,877	4,600	4,600
5210 Plant Operating Supplies	14,126	11,690	14,000	14,000
5212 Motor Fuels	39,493	21,745	39,700	47,900
5218 Uniforms	6,355	6,296	7,600	7,900
5219 Other Miscellaneous Supplies	1,786	933	2,000	2,000
5220 Repair and Maintenance Supplies	6,251	4,866	7,000	7,000
5222 Blacktop	23,712	9,796	18,500	18,500
5224 Gravel and Other Maintenance Materials	52,019	41,120	53,000	53,000
5227 Utility Maintenance Supplies	76,156	46,009	98,300	98,300
5240 Small Tools	6,402	2,957	4,600	4,600
5241 Small Equipment	7,231	940	8,300	8,300
5310 Contract Services	3,251	8,613	5,300	9,600

City of Duluth Minnesota - 2022 Budget

Utility Operations

535-500-1945

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

Expense Detail	2019 Actual	2020 Actual	2021 Budget	2022 Proposed
5320 Data Services	-	1,652	1,900	2,800
5321 Telephone	1,310	1,492	1,200	1,200
5331 Training Expense	1,511	1,000	4,000	3,000
5333 Freight and Delivery Charges	900	1,730	1,000	1,000
5335 Mileage Reimbursement	4,258	2,112	4,800	4,800
5355 Printing & Copying	1,599	8,475	8,000	9,000
5356 Copier, Printer Lease & Supplies	585	117	600	600
5384 Refuse Disposal	9,756	13,563	12,000	12,000
5404 Equipment/Maintenance Repair	4,306	3,236	6,100	6,100
5409 Fleet Services	128,151	91,592	113,900	112,600
5414 Software Lic & Mtc Agreements	3,138	3,125	3,200	3,200
5415 Vehicle/Equip Rent	3,158	3,135	10,500	10,500
5433 Dues and Subscriptions	6,794	7,326	7,500	2,500
5441 Other Services & Charges	26,406	3,106	4,000	4,000
5450 Laundry	3,513	2,905	4,400	4,400
5700 Transfer to General Fund	470,641	478,037	491,500	491,500
TOTAL	908,789	780,747	939,600	946,800
1945 TOTAL - UTILITY OPERATIONS	2,187,768	2,301,487	2,528,200	2,493,300

City of Duluth Minnesota - 2022 Budget

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.

	2019 Actual	2020 Actual	2021 Budget	2022 Proposed
FUND BALANCE - JANUARY 1	5,122,131	4,580,062	7,738,821	7,961,852
REVENUES				
Participation from Other Funds	28,063,156	30,035,050	30,862,597	32,208,457
Charges for Services	4,516,953	3,984,386	4,331,525	4,651,600
Miscellaneous	3,736,951	4,061,414	2,669,422	4,347,367
TOTAL REVENUES	36,317,060	38,080,850	37,863,544	41,207,424
EXPENSES				
Personal Services	2,943,200	3,091,958	2,854,813	3,524,466
Other Expenditures	5,361,958	5,258,457	5,229,499	5,791,485
Claims	28,553,972	26,571,676	29,556,201	31,493,697
TOTAL EXPENSES	36,859,130	34,922,091	37,640,513	40,809,648
FUND BALANCE - DECEMBER 31	4,580,062	7,738,821	7,961,852	8,359,628

City of Duluth Minnesota - 2022 Budget

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.

	2019 Actual	2020 Actual	2021 Budget	2022 Proposed
FUND BALANCE - JANUARY 1	(173,360)	(613,052)	(1,679,693)	(1,086,793)
REVENUES				
Transfer from City Funds				
- General	1,000,000	900,000	1,900,000	2,736,000
- Public Utility	151,300	158,900	186,300	235,800
Other Reimbursements	100,114	68,165	141,200	140,600
TOTAL REVENUES	1,251,414	1,127,065	2,227,500	3,112,400
EXPENSES				
Personal Services	846,622	1,150,056	697,900	1,408,300
Claims: Workers' Compensation	276,102	321,508	376,100	409,600
Other Services and Charges	568,382	722,142	560,600	639,200
TOTAL EXPENSES	1,691,106	2,193,706	1,634,600	2,457,100
FUND BALANCE - DECEMBER 31	(613,052)	(1,679,693)	(1,086,793)	(431,493)
BUDGETED FTE'S				
1100 Safety & Training Officer	1	1	1	1

City of Duluth Minnesota - 2022 Budget

Self-Insurance - Liabilities

610

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

	2019 Actual	2020 Actual	2021 Budget	2022 Proposed
FUND BALANCE - JANUARY 1	1,081,591	854,625	984,858	861,258
REVENUES				
Transfer from City Funds				
- General	400,000	500,000	500,000	500,000
- Public Utility	156,100	193,900	230,100	179,900
- Duluth Steam	20,363	20,363	40,100	42,100
Duluth Airport	47,015	47,015	64,700	70,400
DEDA	24,812	24,812	28,400	30,100
Other Reimbursements	18,345	6,075	-	-
TOTAL REVENUES	666,635	792,165	863,300	822,500
EXPENSES				
Claims: Liability	346,831	39,664	395,200	355,200
Property/Boiler Insurance	187,902	308,203	229,200	323,000
Other Services and Charges	358,868	314,066	362,500	383,200
TOTAL EXPENSES	893,601	661,933	986,900	1,061,400
FUND BALANCE - DECEMBER 31	854,625	984,858	861,258	622,358

City of Duluth Minnesota - 2022 Budget

Medical Health Fund

630

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

	2019 Actual	2020 Actual	2021 Budget	2022 Proposed
FUND BALANCE - JANUARY 1	4,869,884	5,001,204	8,894,280	8,682,324
REVENUES				
City Employer/Employee Premium	25,398,379	27,261,691	26,957,857	27,414,437
Sub-Group Employer/Employee Premium	2,324,058	2,359,407	2,359,078	2,387,880
Miscellaneous	1,206,471	1,538,838	100,000	1,751,963
TOTAL REVENUES	28,928,908	31,159,936	29,416,935	31,554,280
EXPENSES				
Personal Services	371,315	380,598	390,113	399,866
Claims	27,031,683	25,468,582	27,788,457	29,704,852
Other Services and Charges	1,394,590	1,417,680	1,450,321	1,510,810
TOTAL EXPENSES	28,797,588	27,266,860	29,628,891	31,615,528
FUND BALANCE - DECEMBER 31	5,001,204	8,894,280	8,682,324	8,621,076

City of Duluth Minnesota - 2022 Budget

Dental Health Fund

633

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

	2019 Actual	2020 Actual	2021 Budget	2022 Proposed
FUND BALANCE - JANUARY 1	255,821	237,365	445,452	408,844
REVENUES				
City Employer/Employee Premiums	865,187	928,369	955,140	999,720
Sub-Group Employer/Employee Premiums	80,373	82,829	69,144	66,924
Miscellaneous	-	4,484	-	-
TOTAL REVENUES	945,560	1,015,682	1,024,284	1,066,644
EXPENSES				
Claims	899,356	741,922	996,444	1,024,045
Other Services and Charges	64,660	65,673	64,448	66,575
TOTAL EXPENSES	964,016	807,595	1,060,892	1,090,620
FUND BALANCE - DECEMBER 31	237,365	445,452	408,844	384,868

City of Duluth Minnesota - 2022 Budget

Fleet Services

660

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

	2019 Actual	2020 Actual	2021 Budget	2022 Proposed
FUND BALANCE - JANUARY 1	(911,805)	(900,081)	(906,076)	(903,781)
REVENUES				
SALES & SERVICES (BY ACCOUNT):				
Fuel Sales	1,050,096	619,574	1,054,000	1,236,100
Fleet Repair Part Sales, Fleet Parts	915,411	831,514	942,500	900,100
Fleet Repair Part Sales, Sublet Part Sales	499,848	572,994	292,630	400,000
Fleet Repair Part Sales, Fleet Repair				
Services Other Cost	-	-	-	8,900
Fleet Repair Services, Fleet Labor	1,755,310	1,599,054	1,836,665	1,803,500
Fleet Repair Services, Sublet Labor	296,288	361,250	205,730	303,000
TOTAL SALES & SERVICES	4,516,953	3,984,386	4,331,525	4,651,600
SALES & SERVICES (BY FUND):				
General Fund	3,440,605	3,264,399	3,337,525	3,650,700
Parks Fund	2,848	7,894	2,700	3,700
Special Projects Fund	2,044	2,098	1,900	-
Parking Fund	6,938	1,479	10,000	7,900
Water and Gas	614,046	394,557	569,400	562,100
Sewer	208,745	152,991	190,000	196,500
Stormwater	173,760	118,597	159,400	167,200
Street Light Utility	67,967	42,371	60,600	63,500
TOTAL SALES & SERVICES	4,516,953	3,984,386	4,331,525	4,651,600
Other Revenue	7,590	1,616	-	-
TOTAL REVENUES	4,524,543	3,986,002	4,331,525	4,651,600
EXPENSES				
Personal Services	1,164,588	1,115,323	1,227,700	1,170,500
Benefits	560,675	445,981	539,100	545,800
Other Expenses	2,787,556	2,430,693	2,562,430	2,868,700
TOTAL EXPENSES	4,512,819	3,991,997	4,329,230	4,585,000
FUND BALANCE - DECEMBER 31	(900,081)	(906,076)	(903,781)	(837,181)

City of Duluth Minnesota - 2022 Budget

Fleet Services - Personnel Summary

660

	2019 Actual	2020 Actual	2021 Budget	2022 Proposed
1100 Fleet Services Manager	1.00	1.00	1.00	-
1075 Service Center Supervisor	-	-	-	1.00
133 Budget & Operations Analyst	0.20	0.20	0.20	0.20
32 Fleet Services Coordinator	-	-	1.00	-
32 Fleet Services Leadworker	2.00	2.00	2.00	1.00
30 Asset & Supply Specialist	-	-	-	1.00
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 Inventory Tech II	-	-	-	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	-
24 Inventory Tech I	-	-	-	1.00
22 Maintenance Worker	1.00	-	1.00	-
Division Total	18.20	17.20	18.20	17.20

City of Duluth Minnesota - 2022 Budget

Fleet Services - Expense Detail

660

	2019 Actual	2020 Actual	2021 Budget	2022 Proposed
PERSONAL SERVICES				
5100 Permanent Employees - Regular	1,155,142	1,091,501	1,207,700	1,160,500
5101 Permanent Employees - Overtime	9,198	16,028	20,000	10,000
5105 Pass-thru Federal Grants, Operating	-	7,794	-	-
5111 Long-Term Disability Wages	158	-	-	-
5118 Meal Allowance	90	-	-	-
TOTAL	1,164,588	1,115,323	1,227,700	1,170,500
5121 P.E.R.A.	84,955	80,568	90,300	86,400
5121 P.E.R.A., GASB 68	45,222	(58,338)	-	-
5122 F.I.C.A. Social Security	69,631	67,037	76,100	72,600
5123 F.I.C.A. Medicare	16,285	15,678	17,800	17,000
5125 Dental Insurance	6,739	6,481	7,200	6,800
5126 Life Insurance	4,541	5,874	3,300	3,100
5127 Health Care Savings Plan	19,905	25,100	24,000	25,100
5130 Cafeteria Plan Benefits	313,037	303,581	320,400	334,800
5133 Health or Fitness Program	360	-	-	-
TOTAL	560,675	445,981	539,100	545,800
OTHER EXPENSES				
5200 Office Supplies	652	413	1,000	1,000
5201 Computer Supplies/Software	1,695	-	-	-
5205 Safety & Training Materials	2,625	1,373	5,000	5,000
5210 Plant/Operating Supplies	8,238	17,355	20,000	20,000
5211 Cleaning/Janitorial Supplies	689	350	-	-
5212 Motor Fuel	1,053,433	621,289	1,054,000	1,211,700
5215 Shop Materials	16,759	17,020	16,600	17,500
5218 Uniforms	-	600	400	400
5219 Other Miscellaneous Supplies	2,452	363	-	-
5221 Equipment Repair Supplies	1,095,262	1,088,613	950,100	1,000,000
5240 Small Tools	6,939	6,665	8,000	8,000
5241 Small Equipment	502	30	-	-
5319 Other Professional Services	30	-	4,000	4,000
5320 Data Services	10,488	9,184	-	5,300
5321 Telephone	540	546	570	1,100
5331 Travel/Training	369	800	5,000	5,000
5335 Local Mileage Reimbursement	85	5	130	500
5356 Copier, Printer Lease & Supplies	2,973	2,823	3,100	3,100
5381 Electricity	16,616	17,439	19,000	19,000

City of Duluth Minnesota - 2022 Budget

Fleet Services - Expense Detail

660

	2019	2020	2021	2022
	Actual	Actual	Budget	Proposed
5382 Water, Gas and Sewer	17,187	15,846	19,000	19,000
5384 Refuse Disposal	1,238	1,112	1,500	1,500
5401 Building Structure Repair	1,732	945	-	-
5404 Equipment Repair & Maintenance	295,058	374,554	202,730	300,000
5414 Software Licenses & Maintenance	11,726	19,968	25,200	22,000
5420 Depreciation	64,038	59,288	46,400	38,400
5438 Licenses	4,079	8,701	2,500	8,000
5441 Other Services and Charges	17,118	9,847	20,000	20,000
5450 Laundry	9,533	9,364	12,000	12,000
5493 Cost Allocation Charges	145,500	146,200	146,200	146,200
TOTAL	2,787,556	2,430,693	2,562,430	2,868,700
5580 Capital Equipment	-	9,846	-	-
TOTAL EXPENSES	4,512,819	4,001,843	4,329,230	4,585,000