Mayor's Proposed 2023 Levy, General Fund Budget, and Other Funds

Table of Contents 2023 Proposed Budget

Page		Page	
1	Mayor's Transmittal Letter	84	Engineering
3	Proposed Property Tax Levy	87	Transfers and Other Functions
5	General Fund Variance		
6	General Fund Summary	88	Special Revenue Funds
7	General Fund Proposed Revenues		
	General Fund Proposed Expenditures	108	Debt Service Funds
	General Fund	117	Capital Project Funds
17	Legislative & Executive Department		
18		123	Enterprise Funds
20	•	124	•
22	Chief Administrative Officer	138	
24	City Attorney's Office	141	
26	Property, Parks, & Libraries Department	156	Gas Fund
27	Park Maintenance	171	Sewer Fund
30	Library Services	187	Clean Water Surcharge Fund
33	Facilities Management	191	Stormwater Fund
37	Administrative Services Department		
38	Human Resources	203	Internal Service Funds
40	Information Technology		
44	City Clerk		
47	Finance Department		
48	Budget Office		
50	City Auditor's Office		
54	City Purchasing Office		
56	Planning & Economic Development Department		
57	Planning & Development		
60	Construction Services & Inspection		
63	Fire Department		
64	Fire Administration		
67	Fire Operations		
70	•		
	Police Department		
78	Public Works & Utilities Department		
79	Public Works Director's Office		

81

Street Maintenance



Emily Larson Mayor



218-730-5230



elarson@duluthmn.gov

Room 422 411 West First Street Duluth, Minnesota 55802

MEMORANDUM

To:

City Council

From:

Mayor Emily Larson

Date:

September 8, 2022

Re:

2023 Budget Narrative

Every year I look forward to the budget presentation. I'm proud to work with and for an organization that is: effective and also efficient; visionary and practical; fiscally responsible and grounded in the values of community. It is an honor to present the proposed budget and general fund property tax levy for 2023.

My thanks to staff at every level for their leadership and participation. But especially staff within the Finance Department. Finance Director Jennifer Carlson and Budget Manager Jessica Kasper – along with their team - are exceptional and our City is better because of their work.

There are four key factors which drive this budget: financial commitments from 2021 to Community Crisis Response and police wage market adjustments; the rising cost of uncontrolled health care; the benefit of American Rescue Plans to keep the levy artificially low, and; financial forecasts for our future.

In 2021, the council led, and administration agreed with, a multi-year levy strategy to invest in Community Coordinated Crisis Response and to make a wage adjustment for police. The budget needed to show and reflect these specific precommitments made by Council and supported by Administration.

Current financial realities for people in our community which include: the County conducting city-wide re-assessments as required by the state; inflation and the impact on every day expenditures for residents across the city, and; the stall-out by state government to not complete their legislative work therefore pushing anticipated tax relief or projected LGA increases off, means that an undue and disproportionate tax levy burden would be placed upon residents. I am not comfortable passing all of the resulting financial encumbrance through to residents of Duluth.

Instead, in this budget I propose to utilize more of the one-time ARP funds than initially anticipated to drive down the levy. To be clear, all this does is pad the budget in a way that artificially drives down the overall levy. But it's a tool we currently have and one that feels to be in the best interest of everyone to use.

Our General Fund is also able to benefit from a few budget bright spots which we didn't anticipate which also helped to drive down the anticipated levy. These include: franchise fee and Payment In Lieu Of Taxes (PILOT) increases, and one-time workers comp and medical premium opportunities. These are unanticipated measures and having them available is

– in large part – a testament to the creativity and thoroughness of our staff. We cannot rely on having these financial resources available to us again next year.

It will come as no surprise that the single largest factor for both this current budget, the proposed levy and forecasting budgets beyond 2023, is the cost of health care. Providing health insurance to staff is a core part of employment benefits in the United States. As long as the burden of health coverage is placed at the feet of employers, rather than through a nationalized health care system, I am committed to ensuring our workers and families have access to safe and protective health care to meet their needs.

But doing so in our current market of escalating and unchecked cost driven exclusively by insurance companies is bringing deep financial risk which is moving quickly outside of our control.

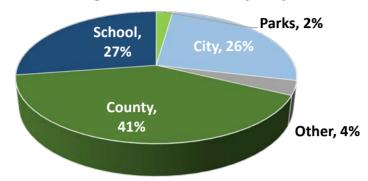
This community needs us to provide services and staff to meet their basic needs. We cannot cut our way to financial sustainability. Neither can we simply pass continuing increases straight through to residents who are already struggling.

Finally, we don't operate in a bubble. Everyone is doing the best that they can. The County needs to keep up on assessments, but that impacts our residents in ways that are really challenging. The State is sitting on a \$10 billion surplus that could be put to work for communities like ours across the state. Gas prices are falling again but peaked about \$4 a gallon earlier this summer. All of these variables are linked.

In this budget we meet the needs of a diverse organization, make good on our negotiated contracts and use every lever we have to provide tax relief. We know that residents don't have a choice: we provide their services and our services are, for the most part, a monopoly. It's our responsibility to balance this reality with the very real costs of operating a professional organization.

This budget and proposed property tax levy achieves this. It's moving us forward as a city while making sure that each member of our community has the supports and framework to succeed and feel seen, heard and valued.

Breakdown of Average Homestead Property Tax Bill by Taxing Entity



	203	2022 Annroyed		operty Tax Lev 2023 Proposed		Change In	
	202	Levy	20			Levy	
General Operations Levy		Levy		Levy		Levy	
	\$	25 227 726	۲	20 407 026	۲	2 250 200	
General Operations		25,237,726	-	28,497,026	\$	3,259,300	
Provision for Tax Delinquency	\$	150,000		150,000			
Total General Operations Levy	\$	25,387,726	\$		\$	3,259,300	
Supplemental Parks Levy	\$	280,000	Ş	280,000	\$	-	
Capital Projects Levy							
Debt Service	\$	7,307,600	\$	7,357,600	\$	50,000	
Infrastructure Permanent							
Improvements	\$	280,000	\$	280,000	\$	-	
Total Capital Projects Levy	\$	7,587,600	\$	7,637,600	\$	50,000	
Street Light Levy	\$	2,447,200	\$	2,547,200	\$	100,000	
Street Maintenance Levy	\$	2,300,000	\$	2,300,000	\$	-	
Duluth Housing Trust Fund Levy	\$	292,500	\$	292,500	\$	-	
Total City Property Tax Levy	\$	38,295,026	\$	41,704,326	\$	3,409,300	
General Operations Levy Increas	se				\$	3,259,300	8.51%
Capital Projects Levy - Increased	l Intere	st Costs			\$	50,000	0.13%
Street Light Levy - Increase in S&	\$	100,000	0.26%				
2023 City Tax Levy Increase					\$	3,409,300	8.90%
<u> </u>							
New Construction Growth					\$	407,870	1.07%
Net Property Tax Impact After 6	-rowth				\$	3,001,430	7.83%

Parks Referendum 2012 Approved 2023 Estimated 2023 Proposed **Parks Fixed Parks Parks** changing Referendum Referendum Referendum from fixed Levy Levy amount to Levy fixed rate x **RMV** 2,600,000 \$ 2,600,000 4,236,821 \$ 5,500,853,151 \$8,963,896,211 \$ 8,963,896,211 0.047% 0.029% 0.047%

Parks Referendum Levy (2012) Referendum Market Value * Referendum Market Value Rate

*Referendum market value (RMV) is the tax base for referendum levies. RMV means the market value of all taxable property, excluding property classified as:

Class 2a Agricultural Land

Class 2b Rural Vacant Land

Class 2c Managed Forest Land

Class 2d Private Airports

Class 2e Land with a Commercial Aggregate Deposit

Class 4c(12) Non-Commercial Seasonal Residential Recreational (cabins)

Class 4c(4) Post-Secondary Student Housing

The portion of class 2a agricultural property consisting of the house, garage and immediately surrounding one acre of land (HGA) is included in referendum market value.

This is different than taxable market value which refers to the amount of value that is used in calculating

	2022	2023	Variance 2022	2 Approved
	Approved	Proposed	Budget vs 202	3 Proposed
	Budget	Budget	Budg	et
REVENUES			\$	%
Local Government Aid	30.67	30.81	0.14	0.46%
City Sales and Use Tax	14.50	15.00	0.50	3.45%
Property Tax	25.39	28.64	3.25	12.80%
Charges for Services	6.16	6.50	0.34	5.52%
Other Financing Sources	6.09	6.40	0.31	5.09%
Intergovernmental	4.25	4.42	0.17	4.00%
Minnesota Power Franchise Tax	2.59	3.10	0.51	19.69%
Gas Utility in Lieu of Taxes	2.90	4.00	1.10	37.93%
Licenses and Permits	1.76	1.90	0.14	7.95%
All Other Taxes	0.92	0.94	0.02	2.17%
Miscellaneous	0.47	0.55	0.08	17.02%
Fines and Forfeits	0.38	0.30	(0.08)	-21.05%
Special Assessments	0.50	0.44	(0.06)	-12.00%
Fund Balance Reserves	0.20	-	(0.20)	-100.00%
ARPA Funding	2.55	3.24	0.69	27.06%
Revenue Totals	99.33	106.24	6.91	6.96%
EXPENDITURES				
Salaries and Overtime	50.75	52.62	1.87	3.68%
Medical Insurance	11.92	13.63	1.71	14.33%
Benefits	10.71	10.90	0.19	1.77%
Retiree Medical & Life Insurance	7.40	7.40	-	0.00%
Worker's Compensation	2.73	2.10	(0.63)	-23.08%
Utilities	1.48	1.91	0.43	29.05%
Supplies	3.28	3.52	0.24	7.32%
Other Services and Charges	6.04	5.77	(0.27)	-4.49%
Fleet	2.73	2.94	0.21	7.69%
Software & License Agreements	1.18	1.34	0.16	13.56%
Professional Svs/Contracts	0.80	0.80	0.00	0.25%
Capital Outlay	0.31	3.31	3.00	968.06%
Expenditure Totals	99.33	106.24	6.91	6.96%

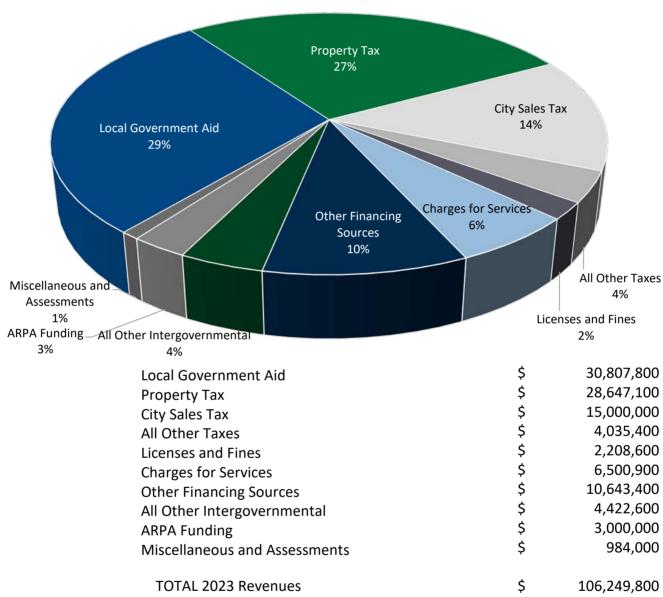
General Fund

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.

	2020	2021	2022	2023
	Actual	Actual	Budget	Proposed
REVENUES				
Property Tax				
General Operations Levy	21,700,740	21,756,657	25,237,800	28,497,100
Delinquent Property Taxes	172,295	225,155	150,000	150,000
City Sales Tax	13,849,221	16,367,571	14,500,000	15,000,000
All Other Taxes	4,055,387	4,081,342	3,510,600	4,035,400
Local Government Aid	30,282,160	30,543,564	30,671,600	30,807,800
All Other Intergovernmental	4,766,322	4,772,569	4,246,900	4,422,600
Licenses and Fines	2,176,967	2,337,607	2,137,800	2,208,600
Charges for Services	6,795,855	9,290,475	6,160,400	6,500,900
Other Financing Sources	10,074,437	8,617,777	8,997,900	10,398,400
Miscellaneous	2,737,188	2,144,237	964,800	984,000
Cash Balance Forward	-	-	200,000	-
ARPA Funding	-	-	2,551,600	245,000
ARPA-Capital	-	-	-	3,000,000
Total Revenues	96,610,572	100,136,954	99,329,400	106,249,800
EXPENDITURES				
Permanent Salaries	44,594,276	44,509,597	48,260,600	50,082,800
Premium Pay	2,498,134	2,535,905	1,707,600	1,777,600
Other Wages	447,396	674,135	795,300	787,700
Retirement Incentive	72,108	18,269	-	-
Employee Benefits	21,725,523	21,667,000	22,582,100	24,507,500
Supplies	2,392,248	2,382,849	3,281,600	3,518,100
Other Services & Charges	12,031,370	13,932,212	13,513,600	12,954,100
Utilities	1,063,072	1,332,204	1,483,000	1,911,900
Retiree Medical and Life Insurance	8,087,546	8,294,746	7,399,100	7,399,100
Capital Outlay	283,179	298,712	306,500	311,000
ARPA-Capital	-	-	-	3,000,000
Total Expenditures	93,194,851	95,645,628	99,329,400	106,249,800

2023 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 2023. 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 29% 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.

		2020	2021	2022	2023
Genera	al Fund Revenues	Actual	Actual	Budget	Proposed
					•
TAXES					
4005	Current Property Tax	21,700,740	21,756,657	25,237,800	28,497,100
4010	Delinquent Property Tax	172,295	225,155	150,000	150,000
4015	Mobile Home Tax	87,822	89,574	64,700	80,000
4040	City Sales and Use Tax	13,849,221	16,367,571	14,500,000	15,000,000
4050	Charitable Gambling Tax	19,080	36,852	20,000	20,000
4070	MN Power Franchise Fee	2,785,793	2,882,986	2,590,500	3,100,000
4071	Cable Franchise Fee	793,812	749,214	730,000	730,000
4072	No. MN Utility Franchise Fee	7,187	7,504	6,700	6,700
4080	Forfeit Tax Sale	-	18,740	10,000	10,000
4090	Other Taxes	361,693	296,472	88,700	88,700
TOTAL	TAXES	39,777,642	42,430,725	43,398,400	47,682,500
LICENSES	S AND PERMITS				
4101	Liquor License	419,828	437,151	415,000	415,000
4102	Beer License	15,778	16,558	11,200	11,200
4105	Hotel License	7,130	7,895	6,500	6,500
4106	Garbage Collection	17,582	16,688	16,000	18,000
4107	Horse & Carriage	-	286	700	700
4108	Emergency Wrecker License	3,115	3,146	6,000	6,000
4109	Gas Station License	8,295	8,829	8,500	9,250
4111	Pawnbroker License	386	772	1,100	1,100
4112	Peddler's License	4,668	11,175	1,000	1,000
4113	Precious Metal Dealer	1,544	1,544	1,500	1,750
4114	Pet Shop License	415	581	600	600
4115	Dog & Cat Hospitals License	415	498	-	-
4116	Dog Kennels License	264	694	400	400
4117	Massage Parlor	9,773	11,329	10,800	10,800
4118	Cigarette License	11,216	11,309	11,000	12,000
4119-01	Motor Vehicle - Dealer	2,940	3,119	4,400	4,400
4119-02	Motor Vehicle - Rental	801	1,335	1,800	1,800
4120	Taxi Permit	2,787	19,299	11,000	11,000
4121	Coin Operating Device	85	16,501	9,000	8,000
4122	Pool & Bowling	601	1,202	-	600
4124	Tree Service Contractor License	-	-	1,400	1,400
	Transportation Network Companies				
4125	License	-	-	7,400	7,900
4126	Shared Active Mobility Systems	3,000	9,450	3,500	11,000

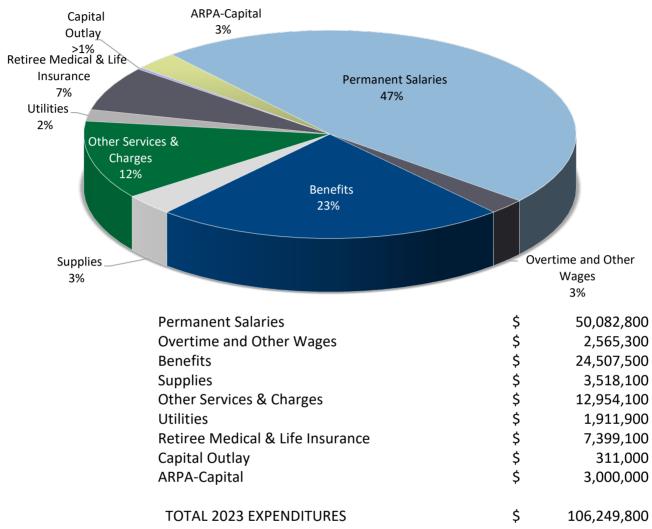
Gonora	al Fund Revenues	2020 Actual	2021 Actual	2022 Budget	2023 Proposed
Genera	ai ruilu kevellues	Actual	Actual	Buuget	FTOposeu
LICENSES	AND PERMITS continued				
4150	Pet License	9	-	-	-
4151	Fill Permits	7,800	4,587	1,100	1,100
4152	Excavation Permits	22,236	27,634	20,000	22,000
4153	Multiple Dwell License	808,848	993,003	950,000	1,031,800
4154	Commercial Use/Occupancy	116,043	128,627	100,000	123,800
4155	Special Event Permit	1,508	3,812	1,500	1,500
4160	Fire Protection Systems Permit Fees	77,843	61,231	95,500	95,500
4170	Misc. Perm. & Licenses	305,827	198,134	61,000	92,000
TOTAL	LICENSE AND PERMITS	1,850,737	1,996,389	1,757,900	1,908,100
INTERGO	VERNMENTAL				
4209-02	Misc. Federal Grants (Safer Grant)	16,418	-	16,000	16,000
4220-02	State of Minnesota	6,302	36,774	4,000	4,000
4221	Local Government Aid	30,282,160	30,543,564	30,671,600	30,807,800
4222	State Property Tax Aid	206	199	-	-
4225	Ski Trail Reimbursement	11,000	11,000	11,000	11,000
4227	Police Training Reimbursement	148,664	156,616	151,800	151,800
4232	State Insurance Premium	2,253,160	2,335,320	2,170,800	2,220,800
4233	State of MN PERA Contribution	502,878	368,733	-	-
4240-02	Municipal State Aid - Maintenance	1,533,400	1,465,349	1,533,400	1,496,100
4260	St. Louis County	183,438	138,411	138,400	138,400
4261	ISD 709	40,168	188,072	156,500	319,500
4300-01	HRA in Lieu of Taxes	70,689	72,095	65,000	65,000
TOTAL	INTERGOVERNMENTAL	35,048,482	35,316,133	34,918,500	35,230,400
CHARGES	S FOR SERVICES				
4301	Zoning Appeals Fees	-	-	600	600
4303	Use Permit - Flood & Wetlands	3,328	2,652	900	900
4306	Building Appeals Fees	127	-	-	-
4307	Planning/Zoning Fees	80,826	123,008	85,000	87,500
4310	Assessment Cost Services	10,935	9,701	40,600	10,000
4311	Assessment Certificate Fee	86,300	77,868	30,000	60,000
4315-01	Stormwater Administrative Service	169,900	169,900	196,800	196,800
4315-02	Sewer Administrative Service	230,400	230,400	238,200	238,200
4315-03	Steam Administrative Service	53,200	53,200	53,200	64,500
4315-04	DECC Administrative Service	-	13,800	21,000	13,800

		2020	2021	2022	2023
Genera	al Fund Revenues	Actual	Actual	Budget	Proposed
CHARGES	FOR SERVICES continued				
4315-05	DTA Administrative Service	10,300	10,300	10,300	12,500
4315-06	Grant Administration Services	74,798	90,540	69,000	69,000
4315-07	Airport Administrative Service	45,200	45,200	45,200	73,200
4315-08	DEDA Administrative Service	400,000	400,000	400,000	400,000
4315-09	Public Utility Admin Service	851,000	851,000	876,400	876,400
4315-10	Fleet Administrative Service	146,200	146,200	146,200	146,200
4315-11	Golf Administrative Service	-	-	16,100	-
4315-12	Group Health Admin Service	380,598	390,113	353,300	409,800
4315-13	Self Insurance Admin Service	614,500	614,500	666,900	734,500
4315-14	Spirit Mt. Administrative Service	26,200	26,200	26,200	27,800
4315-15	Parking Administrative Service	150,000	150,000	116,300	140,500
4315-17	410 West 1st Street Ramp	5,000	5,000	6,700	8,500
4319	Attorney Fees	3,575	7,450	7,500	7,500
4320	IT Services	27,407	10,363	18,300	12,900
4322	Animal Shelter Fees	11,424	15,672	12,000	12,000
4323	Garnishment Fees	45	45	-	-
4326	Criminal History Checks	176	210	400	400
4328	Pawnbroker Transaction Charge	22,358	28,158	30,000	30,000
4329	False Alarm Fees & Penalties	21,837	26,148	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	1,700,914	3,799,303	1,764,800	1,906,000
4352	Plumbing Inspection Fees	348,056	184,276	182,200	238,300
4353	Electric Inspection Fees	536,126	262,513	192,300	244,800
4354	HVAC-R Inspection Fees	574,348	315,858	151,800	204,500
4355	Signs Inspection Fees	20,455	13,297	10,600	11,100
4356	House Moving Inspection Fees	13,759	15,720	9,100	9,500
4357	Mobile Home Inspection Fees	1,010	1,736	1,900	2,000
4359	CAF Administrative Fee	14,965	12,934	15,300	15,300
4361	RZP Registration Fee	20,885	29,097	13,100	13,700
4370	Engineering Services	105,504	1,123,914	300,000	170,000
TOTAL	CHARGES FOR SERVICES	6,795,855	9,290,475	6,160,400	6,500,900

		2020	2021	2022	2023
Genera	al Fund Revenues	Actual	Actual	Budget	Proposed
FINES AN	ID FORFEITS				
4470	License Penalties	1,894	-	1,500	1,500
4471	Library Fines	2	-	-	-
4472	Administrative Fines	49,639	54,723	43,400	39,000
4473	Court Fines	260,501	263,596	335,000	260,000
4474	Police Felony Forfeitures	14,194	22,900	-	-
TOTAL	FINES AND FORFEITS	326,230	341,218	379,900	300,500
SPECIAL	ASSESSMENTS				
4500	Assessments	492,996	464,437	109,900	55,000
	Assessments - Service Charge	-	-	370,000	370,000
4501	Assessments - Penalty & Interest	16,778	13,246	16,800	13,800
TOTAL	SPECIAL ASSESSMENTS	509,774	477,683	496,700	438,800
MISCELL	ANEOUS				
4601-02	Earnings on Investments	150,413	(105,772)	-	-
4622	Rent of Buildings	67,397	77,422	82,500	71,700
4623	Rent of Land	8,963	12,520	5,600	10,300
4627	Concessions & Commissions	-	-	12,000	12,000
4631	Media Sales	5,182	3,402	19,700	11,200
4635	Auction Proceeds	9,176	6,536	-	-
4636-02	Sale of Materials	2,614	4,550	5,000	5,000
4639	Sale of Equipment	59,976	154,779	-	-
4640	Sale of Land	163,500	36,063	-	-
4644	Miscellaneous Sales	57,293	77,128	74,900	85,000
4650	Salary Reimbursement	7,445	49,700	10,000	10,000
4651	Reimburse Extra Duty Employment	(1,094)	-	-	-
4654	Other Reimbursements	1,351,843	1,133,543	107,000	188,600
4655	Drug Task Force Reimbursement	107,092	40,188	-	-
4660	Gifts & Donations	5,938	-	-	-
4680	Damages Recovered	19,276	-	-	-
4700	Other Sources	60,459	24,676	-	-
4701	2% Retention Surtax	1,941	1,783	1,400	1,400
4702	Fond du Luth Proceeds	150,000	150,000	150,000	150,000
TOTAL	MISCELLANEOUS	2,227,414	1,666,519	468,100	545,200

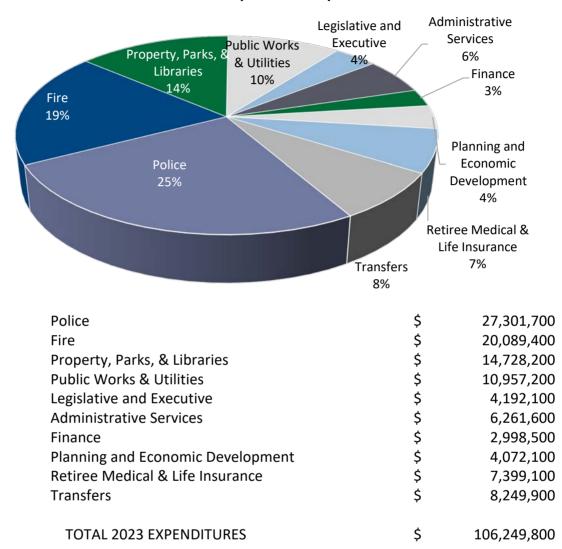
Gonora	al Fund Revenues	2020 Actual	2021 Actual	2022 Budget	2023 Proposed
Genera	ii ruiiu keveilues	Actual	Actual	Duuget	Порозец
OTHER F	NANCING SOURCES				
4730-20	Transfer from Special Revenue Funds	4,931,421	1,795,796	1,798,900	2,401,300
4730-22	Transfer from Police Grant Funds	913,884	1,447,819	1,515,700	1,210,800
	Transfer from Police Grant Funds-				
4730-23	Overtime	250,962	327,391	126,000	121,000
4730-30	Transfer from Debt Service Funds	-	-	-	
4730-50	Transfer from Enterprise Funds	76,181	1,414,798	1,422,900	1,422,900
4730-51	Transfer from Public Utility Funds	970,272	924,196	1,080,400	1,088,400
4730-60	Transfer from Internal Service Funds	-	2,313	-	-
4731	Gas Utility in Lieu of Taxes	2,778,917	2,550,973	2,900,000	4,000,000
4732	Steam Utility in Lieu of Taxes	152,800	154,492	154,000	154,000
4805	Reimbursements	-	35	-	
TOTAL	OTHER FINANCING SOURCES	10,074,437	8,617,812	8,997,900	10,398,400
	Fund Balance Reserves	-	-	200,000	-
	ARPA Funding	-	_	2,551,600	245,000
	ARPA -Capital				3,000,000
	GENERAL FUND TOTAL	96,610,572	100,136,954	99,329,400	106,249,800

2023 General Fund Proposed Expenditures



This graph shows the General Fund budget by expense category. The largest single category of expense is Permanent Salaries at 47% of all expenses. When the cost of benefits, overtime, and other wages is added, the total is 73% of all budgeted expenses. Other Services and Charges comprises 12% of the total; followed by Retiree Medical and Life Insurance at 7%; Supplies at 3%; Utilities at 2%; and Capital Outlay (including one-time ARPA Capital) in the General Fund at 3%.

2023 General Fund Proposed Expenditures



This graph shows the General Fund departmental budgets as a percent of the total General Fund expenditures for budget fiscal year 2023. The largest category of expense is public safety with the Police and Fire departments comprising 44% of the total; followed by Property, Parks, & Libraries department at 14%. The General Fund portion of the Public Works department comprises 10% of the total. Retiree Medical and Life Insurance comprises 7% of the total. The remaining five departments totaled together are 25%, with no department exceeding 9%.

2023 General Fund Proposed Expenditures

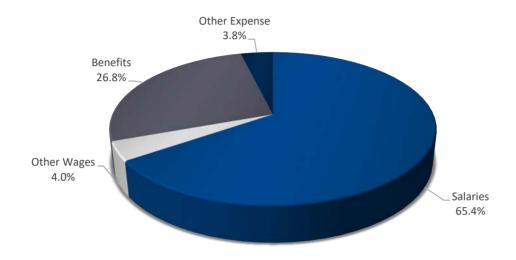
	Permanent		Other		Other	Capital	
	Salaries	Overtime	Wages	Benefits	Expense	Outlay	TOTAL
LEGISLATIVE AND EXECUTI	IVE						
City Council	-	-	124,200	9,500	70,700	-	204,400
Mayor's Office Chief Administrative	546,800	-	10,800	255,700	24,200	-	837,500
Officer	330,700	-	-	142,500	20,600	-	493,800
Attorney's Office	1,811,700	-	30,000	773,600	41,100	-	2,656,400
DEPARTMENT TOTAL	2,689,200	-	165,000	1,181,300	156,600	-	4,192,100
PROPERTY, PARKS, & LIBRA	ARIES						
Park Maintenance	1,571,900	75,000	125,800	837,700	943,000	-	3,553,400
Library	2,935,700	800	101,800	1,456,400	440,200	311,000	5,245,900
Management	2,032,800	25,000	13,700	978,100	2,879,300	-	5,928,900
DEPARTMENT TOTAL	6,540,400	100,800	241,300	3,272,200	4,262,500	311,000	14,728,200
ADMINISTRATIVE SERVICE	S						
Human Resources Information	806,600	-	10,000	372,200	90,500	-	1,279,300
Technology	2,053,100	10,000	-	908,800	1,095,100	-	4,067,000
City Clerk	477,300	1,400	85,000	265,900	85,700	-	915,300
DEPARTMENT TOTAL	3,337,000	11,400	95,000	1,546,900	1,271,300	-	6,261,600
FINANCE							
Budget Office	667,900	6,400	-	285,400	37,100	-	996,800
Auditor's Office	745,400	7,600	-	302,900	304,100	-	1,360,000
Purchasing	398,900	-	-	228,600	14,200	-	641,700
DEPARTMENT TOTAL	1,812,200	14,000	-	816,900	355,400	-	2,998,500
PLANNING AND ECONOMI Planning &	C DEVELOPMEN	IT					
Development Construction Services	1,150,200	-	-	466,100	66,900	-	1,683,200
& Inspection	1,507,500	9,000	-	718,300	154,100	-	2,388,900
DEPARTMENT TOTAL	2,657,700	9,000	-	1,184,400	221,000	-	4,072,100

2023 General Fund Proposed Expenditures

	Permanent		Other		Other	Capital	
	Salaries	Overtime	Wages	Benefits	Expense	Outlay	TOTAL
FIRE DEPARTMENT							
Fire Administration	654,800	-	-	265,600	56,200	-	976,600
Fire Operations	10,393,000	790,800	-	5,573,300	819,800	-	17,576,900
Life Safety	983,300	11,300	-	441,000	100,300	-	1,535,900
DEPARTMENT TOTAL	12,031,100	802,100	-	6,279,900	976,300	-	20,089,400
POLICE DEPARTMENT	16,786,500	597,300	256,400	8,081,000	1,580,500	-	27,301,700
PUBLIC WORKS							
Director's Office	62,900	-	-	28,000	900	-	91,800
Street Maintenance	2,881,500	187,000	-	1,472,600	4,191,400	-	8,732,500
Engineering	1,284,300	56,000	30,000	616,800	145,800	-	2,132,900
DEPARTMENT TOTAL	4,228,700	243,000	30,000	2,117,400	4,338,100	-	10,957,200
TRANSFERS	-	-	-	27,500	12,621,500	3,000,000	15,649,000
2023 PROPOSED							
GENERAL FUND	50,082,800	1,777,600	787,700	24,507,500	25,783,200	3,311,000	106,249,800

Legislative & Executive Department

2023 Proposed Budget by Expenditure Category



_					
	2020	2021	2022	2023	Difference
Expenditures by Category	Actual	Actual	Budget	Proposed	Difference
Permanent Salaries	2,439,594	2,357,046	2,445,300	2,689,200	243,900
Overtime	1,036	1,643	-	-	-
Other Wages	157,974	165,795	165,000	165,000	-
Retirement Incentive	23,629	-	-	-	-
Total Personal Services	2,622,233	2,524,484	2,610,300	2,854,200	243,900
Benefits	1,021,438	1,016,987	1,063,500	1,181,300	117,800
Other Expense	119,021	217,826	156,600	156,600	-
Department Total	3,762,693	3,759,296	3,830,400	4,192,100	361,700
	2020	2021	2022	2023	Difference

	2020	2021	2022	2023	Difference
Expenditures by Division	Actual	Actual	Budget	Proposed	Difference
City Council	178,810	190,035	206,500	204,400	(2,100)
Mayor's Office	751,878	767,907	823,700	837,500	13,800
Chief Admin Officer	439,791	467,764	481,500	493,800	12,300
Attorney's Office	2,392,213	2,333,590	2,318,700	2,656,400	337,700
Department Total	3,762,693	3,759,296	3,830,400	4,192,100	361,700

	2020	2021	2022	2023	Difference
Budgeted FTE's	25.8	26.0	25.8	26.8	26.8

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	2020	2021	2022	2023	Difference
----------------	------	------	------	------	------------

There are no fulltime, permanent employees assigned to this division.

	2020	2021	2022	2023	Difference
Expenditures	Actual	Actual	Budget	Proposed	Difference
Personal Services					_
Permanent Salaries	-	-	-	-	-
Overtime	-	-	-	-	-
Other Wages	110,120	124,200	124,200	124,200	-
Total Salaries	110,120	124,200	124,200	124,200	-
Benefits	8,475	9,707	11,600	9,500	(2,100)
Other Expense					
Materials & Supplies	734	-	1,300	1,300	-
Services	7,719	4,908	12,000	12,000	-
Utilities & Mtc	48,192	48,516	52,200	52,200	-
Other	3,570	2,704	5,200	5,200	-
Total Other Expense	60,215	56,128	70,700	70,700	-
Division Total	178,810	190,035	206,500	204,400	(2,100)

	2020	2021	2022	2023
General Fund Expenditure Detail	Actual	Actual	Budget	Proposed
City Council - 110-110-1101				
PERSONAL SERVICES				
5103 Other Wages	110,120	124,200	124,200	124,200
TOTAL	110,120	124,200	124,200	124,200
EMPLOYEE BENEFITS				
5121 PERA Retirement	(81)	-	2,100	-
5122 FICA - Social Security	6,953	7,867	7,700	7,700
5123 FICA - Medicare	1,603	1,840	1,800	1,800
TOTAL	8,475	9,707	11,600	9,500
OTHER EXPENDITURES				
5200 Office Supplies	-	50	-	-
5201 Computer Supplies/Software	734	-	1,000	1,000
5219 Other Miscellaneous Supplies	-	-	300	300
5319 Other Professional Services	4,450	2,575	4,000	4,000
5331 Travel/Training	2,145	1,250	7,000	7,000
5355 Printing & Copying	1,124	1,083	1,000	1,000
5404 Equipment/Machinery Repair & Mtc	2,850	-	3,700	3,700
5414 Software Licenses & Mtce Agreements	45,342	48,516	48,500	48,500
5433 Dues & Subscription	-	1,025	1,000	1,000
5441 Other Services & Charges	2,700	1,679	2,000	2,000
5443 Board & Meeting Expenses	870	-	2,200	2,200
TOTAL	60,215	56,178	70,700	70,700
DIVISION TOTAL	178,810	190,085	206,500	204,400

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	2020	2021	2022	2023	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 Public Information	1.0	1.0	1.0	1.0	-
1085 Officer	1.0	1.0	1.0	1.0	-
1110 Comm & Policy Officer	1.0	1.0	1.0	1.0	-
Division Total	6.0	6.0	6.0	6.0	0.0
	2020	2021	2022	2023	
	Actual	Actual	Budget	Proposed	Difference
Personal Services					
Permanent Salaries	500,405	503,966	524,400	546,800	22,400
Overtime	119	-	-	-	-
Other Wages	3,852	11,736	10,800	10,800	-
Total Salaries	504,376	515,702	535,200	557,600	22,400
Benefits	239,309	243,143	264,300	255,700	(8,600)
Other Expense					
Materials & Supplies	242	564	3,000	3,000	-
Services	4,027	6,411	10,800	10,800	-
Other	3,924	2,087	10,400	10,400	<u>-</u>
Total Other Expense	8,193	9,062	24,200	24,200	-
Division Total	751,878	767,907	823,700	837,500	13,800

	2020	2021	2022	2023
General Fund Expenditure Detail	Actual	Actual	Budget	Proposed
Mayor's Office - 110-110-1102	7,000,000	710000		
PERSONAL SERVICES				
5100 Permanent Salaries	500,405	503,966	524,400	546,800
5100 Premium Pay	119	303,300	324,400	340,600
5101 Fremium Fay 5103 Other Wages	3,852	- 11,736	10,800	10,800
TOTAL	504,376	515,702	535,200	557,600
EMAN OVER DEMERITS	·	·	·	·
EMPLOYEE BENEFITS				
5121 PERA Retirement	33,815	35,771	39,300	40,800
5122 FICA - Social Security	23,102	24,014	33,200	34,600
5123 FICA - Medicare	6,753	7,050	7,800	8,100
5125 Dental Insurance	2,376	2,376	2,400	2,400
5126 Life Insurance	1,224	1,224	1,100	1,100
5127 Health Care Savings Plan (HCSP)	16,543	17,213	23,500	11,900
5130 Cafeteria Plan Benefits	155,496	155,496	157,000	156,800
TOTAL	239,309	243,143	264,300	255,700
OTHER EXPENDITURES				
5200 Office Supplies	242	164	2,000	2,000
5219 Other Miscellaneous Supplies	-	197	500	500
5241 Small Equip-Office/Operating	-	203	500	500
5321 Phone Service Cellular Phone	2,073	2,031	2,200	2,200
5322 Postage	-	-	100	100
5331 Travel/Training	1,720	4,203	6,500	6,500
5355 Printing & Copying	234	177	2,000	2,000
5433 Dues & Subscription	414	584	400	400
5441 Other Services & Charges	1,427	-	3,000	3,000
5443 Board & Meeting Expenses	1,633	454	2,000	2,000
5444 Mayor's Contingent Account	450	1,050	5,000	5,000
TOTAL	8,193	9,062	24,200	24,200
DIVISION TOTAL	751,878	767,907	823,700	837,500
REVENUE SOURCE				
4654 Other Reimbursements	380	-	-	
DIVISION TOTAL	380	-	-	-

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	2020	2021	2022	2023	Difference
Res Chief Admin Officer	1.0	1.0	1.0	1.0	-
9 Executive Assistant	1.0	1.0	1.0	1.0	-
1110 Sustainability Officer	1.0	1.0	1.0	1.0	-
Division Total	3.0	3.0	3.0	3.0	0.0
	2020	2021	2022	2023	Difference
Expenditures	Actual	Actual	Budget	Proposed	Difference
Personal Services					_
Permanent Salaries	303,258	310,863	323,300	330,700	7,400
Overtime	-	-	-	-	-
Other Wages	-	1,163	-	-	
Total Salaries	303,258	312,026	323,300	330,700	7,400
Benefits	126,736	141,002	137,600	142,500	4,900
Other Expense					
Materials & Supplies	7,200	3,038	2,000	1,500	(500)
Services	439	5,234	2,300	5,000	2,700
Utilities & Mtc	-	-	300	-	(300)
Other	2,158	6,465	16,000	14,100	(1,900)
Total Other Expense	9,797	14,737	20,600	20,600	-
Division Total	439,791	467,764	481,500	493,800	12,300

	2020	2021	2022	2023
General Fund Expenditure Detail	Actual	Actual	Budget	Proposed
Chief Administrative Officer - 110-110-1103				
PERSONAL SERVICES				
5100 Permanent Salaries	303,258	310,863	323,300	330,700
5101 Premium Pay	-	-	-	-
5103 Other Wages	-	1,163	-	-
TOTAL	303,258	312,026	323,300	330,700
EMPLOYEE BENEFITS				
5121 PERA Retirement	22,343	22,964	24,300	24,600
5122 FICA - Social Security	16,791	17,858	20,000	20,500
5123 FICA - Medicare	4,213	4,328	4,700	4,800
5125 Dental Insurance	1,122	1,155	1,200	1,200
5126 Life Insurance	578	595	500	500
5127 Health Care Savings Plan (HCSP)	7,263	19,432	7,900	20,100
5130 Cafeteria Plan Benefits	73,722	74,670	78,900	70,700
5133 Health or Fitness Program	705	-	100	100
TOTAL	126,736	141,002	137,600	142,500
OTHER EXPENDITURES				
5200 Office Supplies	4,252	374	1,000	500
5201 Computer Supplies/Software	259	-	500	-
5219 Other Miscellaneous Supplies	2,689	2,664	500	1,000
5321 Phone Service Cellular Phone	203	364	-	-
5331 Travel/Training	236	4,870	2,000	5,000
5404 Equipment/Machinery Repair & Mtc	-	-	300	-
5418 Vehicle/Equip Lease (Long-term)	-	-	300	-
5433 Dues & Subscription	1,394	2,376	500	1,600
5435 Books & Pamphlets	-	-	500	-
5441 Other Services & Charges	153	3,070	14,000	3,000
5443 Board & Meeting Expenses	611	1,019	1,000	500
5461 Energy Efficiency Projects	-	-	-	9,000
TOTAL	9,797	14,737	20,600	20,600
DIVISION TOTAL	439,791	467,764	481,500	493,800
REVENUE SOURCE				
4650 Salaries Reimbursement	3,000	3,000	-	
DIVISION TOTAL	3,000	3,000	-	-

City Attorney's Office

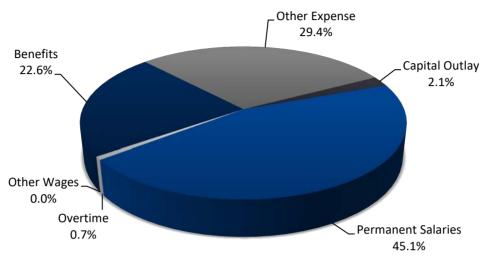
The City of Duluth Attorney's Office serves as the City's legal advisor and representative. Attorneys in our office provide legal counsel and civil litigation services to the Mayor, City Council, departments, boards and commissions, and public authorities. In addition, our office provides effective and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

Budgeted FTE's	2020	2021	2022	2023	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	7.0	8.0	1.0
1100 Risk Manager	-	-	-	1.0	1.0
10 Lead Paralegal City Investigator &	-	-	1.0	1.0	-
10 Claims Agent	1.0	1.0	1.0	-	(1.0)
121 Clerical Support Tech.	-	-	1.0	1.0	-
129 Admin Legal Assistant	3.0	3.0	-	-	-
133 Paralegal	2.0	2.0	3.0	3.0	-
131 Victim Services Spec.	-	-	0.8	0.8	-
131 Prosecution Assistant	0.8	1.0	-	-	-
Division Total	16.8	17.0	16.8	17.8	1.0
	2020	2021	2022	2023	
Expenditures	Actual	Actual	Budget	Proposed	Difference
Personal Services				İ	
Permanent Salaries	1,635,932	1,542,217	1,597,600	1,811,700	214,100
Overtime	916	1,643	-	-	-
Other Wages	44,002	28,696	30,000	30,000	-
Retirement Incentive	23,629	-	-	-	-
Total Salaries	1,704,479	1,572,557	1,627,600	1,841,700	214,100
Benefits	646,918	623,134	650,000	773,600	123,600
Other Expense					
Materials & Supplies	1,805	1,691	3,300	3,300	-
Services	673	10,530	12,400	12,400	-
	0/3	•			
Other	38,338	125,677	25,400	25,400	
Other Total Other Expense		·-	25,400 41,100	25,400 41,100	-

	2020	2021	2022	2023
General Fund Expenditure Detail	Actual	Actual	Budget	Proposed
City Attorney's Office - 110-110-1104				
PERSONAL SERVICES				
5100 Permanent Salaries	1,635,932	1,542,217	1,597,600	1,811,700
5101 Premium Pay	916	1,643	-	-
5103 Other Wages	44,002	28,696	30,000	30,000
5105 Retirement Incentive TOTAL	23,629 1,704,479		1,627,600	1,841,700
TOTAL	1,704,479	1,572,557	1,027,000	1,641,700
EMPLOYEE BENEFITS				
5121 PERA Retirement	118,910	114,698	121,000	137,000
5122 FICA - Social Security	102,908	91,968	100,900	114,200
5123 FICA - Medicare	24,007	21,723	23,600	26,700
5125 Dental Insurance	6,699	6,600	6,700	7,000
5126 Life Insurance	3,451	3,400	3,100	3,200
5127 Health Care Savings Plan (HCSP)	62,535	66,651	43,600	76,500
5130 Cafeteria Plan Benefits	326,969	316,266	349,800	407,700
5133 Health or Fitness Program	1,439	1,829	1,300	1,300
TOTAL	646,918	623,134	650,000	773,600
OTHER EXPENDITURES				
5200 Office Supplies	1,805	1,691	3,300	3,300
5304 Legal Services	(5,438)	728	2,000	2,000
5321 Phone Service Cellular Phone	2,331	2,040	2,200	2,200
5331 Travel/Training	2,909	6,927	6,000	6,000
5335 Local Mileage Reimbursement	202	439	1,000	1,000
5355 Printing & Copying	250	35	100	100
5356 Copier, Printer Lease & Supplies	420	362	1,100	1,100
5414 Software Licenses & Maintenance	1,140	56	1,400	1,400
5433 Dues & Subscription	19,047	18,455	17,000	17,000
5441 Other Services & Charges	18,152	7,166	7,000	7,000
5700 Transfer to Special Revenue Fund	<u> </u>	100,000	-	<u>-</u>
TOTAL	40,816	137,898	41,100	41,100
DIVISION TOTAL	2,392,213	2,333,590	2,318,700	2,656,400
REVENUE SOURCE				
4319 Attorney Fees	3,575	7,450	7,500	7,500
4644 Miscellaneous Fees, Sales, Services	6,893	5,500	1,000	1,000
4654 Other Reimbursements	-	702	-	-
4730 Transfer from Special Revenue Fund	76,102	65,939	70,000	70,000
DIVISION TOTAL	86,570	79,590	78,500	78,500

Property, Parks, & Libraries Department

2023 Proposed Budget by Expenditure Category



	2020	2021	2022	2023	
Expenditures by Category	Actual	Actual	Budget	Proposed	Difference
Permanent Salaries	5,245,598	5,749,311	6,287,300	6,540,400	253,100
Overtime	45,024	67,516	100,800	100,800	-
Other Wages	30,304	239,295	275,800	241,300	(34,500)
Retirement Incentive	19,632	18,269	-	-	-
Total Personal Services	5,340,558	6,074,390	6,663,900	6,882,500	218,600
Benefits	2,359,008	2,529,319	2,875,700	3,272,200	396,500
Other Expense	4,172,859	4,420,863	3,775,100	4,262,500	487,400
Capital Outlay	283,179	298,712	306,500	311,000	4,500
Department Total	12,155,605	13,323,284	13,621,200	14,728,200	1,107,000
	2020	2021	2022	2023	
Expenditures by Division	Actual	Actual	Budget	Proposed	Difference
Park Maintenance	3,790,320	3,368,463	3,299,500	3,553,400	253,900
Library Services	3,846,931	4,848,566	5,062,200	5,245,900	183,700
Facilities Management	4,518,353	5,106,255	5,259,500	5,928,900	669,400
Department Total	12,155,605	13,323,284	13,621,200	14,728,200	1,107,000
	2020	2021	2022	2023	Difference
Budgeted FTE's	97.60	98.60	98.60	99.35	0.75

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	2020	2021	2022	2023	Difference
1090 Parks & Grds Mt. Sup.	-	-	1.00	1.00	-
1085 Bldg & Grds Maint Sup.	1.00	1.00	-	-	-
22 Maintenance Worker	1.00	-	-	-	-
28 Park Mtce. Worker	15.00	16.00	16.00	17.00	1.00
31 Park Mtce. Ops. Coord.	-	-	1.00	1.00	-
32 Mtce. Ops. Leadwkr.	3.00	3.00	3.00	2.00	(1.00)
34 Forester	1.00	1.00	1.00	1.00	-
34 Natural Res. Coord.	0.50	0.50	0.50	0.50	-
131 Grant Coordinator	-	-	-	0.25	0.25
131 Volunteer Coord.	0.80	0.80	-	-	-
Budget & Operations					
133 Analyst	0.30	0.30	0.30	0.30	-
Division Total	22.60	22.60	22.80	23.05	0.25
	2020	2021	2022	2023	
Expenditures	Actual	Actual	Budget	Proposed	Difference
Personal Services					
Permanent Salaries	1,392,375	1,409,131	1,504,500	1,571,900	67,400
Overtime	27,414	46,136	75,000	75,000	-
Other Wages	2,479	155,325	151,000	125,800	-
Retirement Incentive	-	9,548	-	-	-
Total Salaries	1,422,269	1,620,140	1,730,500	1,772,700	42,200
Benefits	636,645	646,610	684,400	837,700	153,300
Other Expense					
Materials & Supplies	164,911	181,497	207,800	239,400	31,600
Services	32,416	91,604	103,500	107,600	4,100
Utilities & Maintenance	364,825	469,417	440,000	479,600	39,600
Other	1,169,254	359,195	133,300	116,400	(16,900)
Total Other Expense	1,731,406	1,101,713	884,600	943,000	58,400
Division Total	3,790,320	3,368,463	3,299,500	3,553,400	253,900

•		2020	2021	2022	2023
	eral Fund Expenditure Detail	Actual	Actual	Budget	Proposed
Park N	Maintenance 110-121-1217-2145				
PFRSO	NAL SERVICES				
5100	Permanent Salaries	1,392,375	1,409,131	1,504,500	1,571,900
5101	Premium Pay	27,414	46,136	75,000	75,000
5103	Other Wages	2,164	155,235	151,000	125,800
5105	Retirement Incentive	-	9,548	-	-
5118	Meal Allowance	315	90	-	-
	TOTAL	1,422,269	1,620,140	1,730,500	1,772,700
EMPLO	DYEE BENEFITS				
5121	PERA Retirement	103,055	106,027	116,100	122,100
5122	FICA - Social Security	85,470	97,434	107,300	109,900
5123	FICA - Medicare	19,989	22,787	25,100	25,700
5125	Dental Insurance	8,331	8,633	9,000	9,100
5126	Life Insurance	4,294	4,447	4,100	4,100
5127	Health Care Savings Plan (HCSP)	21,253	22,511	24,000	30,200
5130	Cafeteria Plan Benefits	394,011	384,205	398,800	536,600
5133	Health or Fitness Program	241	566	-	-
	TOTAL	636,645	646,610	684,400	837,700
OTHER	REXPENDITURES				
5200	Office Supplies	4,781	3,541	3,000	6,000
5201	Computer Supplies/Software	4,236	-	2,000	5,000
5205	Safety & Training Materials	13,186	7,934	10,000	10,000
5210	Plant/Operating Supplies	108	-	-	-
5211	Cleaning/Janitorial Supplies	14,267	20,087	30,000	25,000
5212	Motor Fuels	35,732	67,826	77,600	105,400
5218	Uniforms	6,990	5,500	7,000	9,000
5219	Other Miscellaneous Supplies	224	50	-	-
5220	Repair & Maintenance Supplies	59,834	61,593	61,200	45,000
5225	Park/Landscape Materials	-	-	-	15,000
5226	Sign & Signal Materials	-	-	-	5,000
5228	Painting Supplies	4,956	5,713	5,000	8,000
5240	Small Tools	10,826	6,376	6,000	6,000
5241	Small Equip-Office/Operating	9,770	2,876	6,000	-
5305	Medical Svcs/Testing Fees	-	-	500	500
5310	Contract Services	19,612	73,997	75,000	75,700
5320	Data Services	-	1,774	3,000	3,500
5321	Phone Service	4,782	4,424	3,500	6,400
5331	Travel/Training	5,395	10,691	16,000	16,000
5335	Local Mileage Reimbursement	2,627	718	5,000	5,000

		2020	2021	2022	2023
Gene	eral Fund Expenditure Detail	Actual	Actual	Budget	Proposed
Park I	Maintenance 110-121-1217-2145 Co	ntinued			
5356	Copier, Printer Lease & Supplies	-	-	500	500
5384	Refuse Disposal	45,809	60,455	55,000	65,000
5404	Equipment/Machinery Repair & Mtc	9,657	8,069	10,000	10,000
5409	Fleet Services Charges	309,358	400,893	375,000	404,600
5414	Software Licenses & Mtce Agreements	16,664	20,950	13,900	13,900
5415	Vehicle/Equip Rent (Short-term)	4,362	6,195	25,000	15,000
5419	Other Rentals	92,167	52,431	63,000	55,000
5433	Dues & Subscription	776	662	2,500	2,500
5438	Licenses	-	160		-
5441	Other Services & Charges	903,038	3,087	2,100	5,000
5454	Contract Tree Services	27,248	29,710	26,800	25,000
5700	Interfund Transfers Out	125,000	246,000	-	-
	TOTAL	1,731,406	1,101,713	884,600	943,000
DIVISI	ON TOTAL	3,790,320	3,368,463	3,299,500	3,553,400
REVEN	IUE SOURCE				
4225	Ski Trails Grant	11,000	11,000	11,000	11,000
4654	Other Reimbursements	17,105	17,821	-	-
4660	Gifts and Donations	82	82	-	-
4730	Transfer from Special Revenue	-	200,000	214,400	214,400
DIVISI	ON TOTAL	28,187	228,903	225,400	225,400

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	2020	2021	2022	2023	Difference
1115 Mgr, Library Services	1.00	1.00	1.00	1.00	-
1075 Library Supervisor	3.00	3.00	3.00	4.00	1.00
124 Library Safety Specialist	-	-	-	1.00	1.00
124 Library Technician	21.25	22.50	22.50	22.00	(0.50)
128 Sr. Library Tech.	5.00	5.00	4.00	4.00	-
131 Business Ofc. Coord.	1.00	1.00	1.00	1.00	-
131 Library Circ. Coord.	-	-	1.00	1.00	-
131 Librarian I	11.25	11.00	11.00	11.00	-
131 Volunteer Coord.	0.20	0.20	-	-	-
133 Librarian II	4.00	4.00	4.00	3.00	(1.00)
Division Total	46.70	47.70	47.50	48.00	0.50
1					
	2020	2021	2022	2023	2166
Expenditures	Actual	Actual	Budget	Proposed	Difference
Personal Services	2 4 5 4 2 2 2	2 121 005	2 22 2 2 2 2	2 22 700	20.500
Permanent Salaries	2,161,229	2,461,906	2,836,200	2,935,700	99,500
Overtime	214	500	800	800	-
Other Wages	25,485	57,240	101,800	101,800	-
Retirement Incentive	13,163	8,721	<u>-</u>	-	
Total Salaries	2,200,090	2,528,367	2,938,800	3,038,300	99,500
Benefits	957,987	1,060,049	1,368,200	1,456,400	88,200
Other Expense					
Materials & Supplies	61,356	39,762	45,300	45,400	100
Services	19,553	101,965	56,700	44,200	(12,500)
Utilities & Maintenance	58,913	60,276	60,800	63,700	2,900
Other	265,853	759,436	285,900	286,900	1,000
Total Other Expense	405,675	961,438	448,700	440,200	(8,500)
Capital Outlay	283,179	298,712	306,500	311,000	4,500
Division Total	3,846,931	4,848,566	5,062,200	5,245,900	183,700

	2020	2021	2022	2023
General Fund Expenditure Detail	Actual	Actual	Budget	Proposed
PERSONAL SERVICES				
5100 Permanent Salaries	2,161,229	2,461,906	2,836,200	2,935,700
5101 Premium Pay	214	500	800	800
5103 Other Wages	25,485	57,240	101,800	101,800
5105 Retirement Incentive	13,163	8,721	-	101,000
TOTAL	2,200,090	2,528,367	2,938,800	3,038,300
EMPLOYEE BENEFITS				
5121 PERA Retirement	156,758	177,827	214,900	222,300
5122 FICA - Social Security	131,277	153,575	182,200	188,400
5123 FICA - Medicare	30,702	35,917	42,600	44,100
5125 Dental Insurance	13,620	15,906	18,800	19,000
5126 Life Insurance	7,174	8,296	8,600	8,600
5127 Health Care Savings Plan (HCSP)	39,226	52,928	77,400	55,000
5130 Cafeteria Plan Benefits	576,897	615,161	823,700	919,000
5133 Health or Fitness Program	2,332	440	-	-
TOTAL	957,987	1,060,049	1,368,200	1,456,400
OTHER EXPENDITURES				
5200 Office Supplies	1,518	3,553	4,900	4,900
5201 Computer Supplies/Software	9,151	878	1,000	1,000
5212 Motor Fuels	277	854	900	1,000
5219 Other Miscellaneous Supplies	21,441	31,542	35,000	35,000
5220 Repair & Maintenance Supplies	-	-	500	500
5241 Small Equip-Office/Operating	28,969	2,935	3,000	3,000
5319 Other Professional Services	8,376	92,374	43,000	30,000
5322 Postage	5,516	695	3,500	3,500
5331 Travel/Training	1,206	4,415	4,700	4,700
5335 Local Mileage Reimbursement	354	64	1,000	1,500
5355 Printing & Copying	409	415	-	-
5356 Copier, Printer Lease & Supplies	717	286	-	-
5384 Refuse Disposal	2,975	3,717	4,500	4,500
5404 Equipment/Machinery Repair & Mtc	3,128	3,328	2,600	2,600
5409 Fleet Services Charges	5,356	6,908	6,200	8,100
5412 Building Rental	203,679	205,722	224,000	226,000
5413 Library Materials/Svcs Rental	60,119	50,934	58,000	58,000
5414 Software Licenses & Mtce Agreement	50,428	50,040	52,000	53,000
5427 Credit Card Commissions	403	502	2,000	1,000
5433 Dues & Subscription	-	110	100	100
5441 Other Services & Charges	1,652	2,168	1,800	1,800
5700 Interfund Transfers Out		500,000	-	-
TOTAL	405,675	961,438	448,700	440,200

	2020	2021	2022	2023
General Fund Expenditure Detail	Actual	Actual	Budget	Proposed
CAPITAL OUTLAY				
5590 Library Materials	283,179	298,712	306,500	311,000
TOTAL	283,179	298,712	306,500	311,000
DIVISION TOTAL	3,846,931	4,848,566	5,062,200	5,245,900
REVENUE SOURCE				
4220 State of Minnesota Operating	4,120	3,820	4,000	4,000
4471 Library Fines	2	-	-	-
4622 Rent of Buildings	275	705	700	700
4631 Media Sales	4,593	2,857	15,000	8,000
4644 Miscellaneous Sales	544	473	1,000	600
4654 Other Reimbursements	37,899	39,599	37,500	42,700
4730 Interfund Transfers In	12,050	10,000	-	-
DIVISION TOTAL	59,483	57,454	58,200	56,000

Facilities Management

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

Budgeted FTE's	2020	2021	2022	2023	Difference
1155 Director P, P, & L	1.00	1.00	1.00	1.00	-
1070 Property Srvcs. Supv.	1.00	1.00	1.00	1.00	-
Facility Ops. & Maint.					
1095 Supv.	1.00	1.00	1.00	1.00	-
1105 Constr. Project Supv.	1.00	1.00	1.00	1.00	-
Property & Facilities					
1135 Manager	1.00	1.00	1.00	1.00	-
21 Janitor 1	8.00	8.00	8.00	8.00	-
25 Janitorial Supervisor	1.00	-	-	-	-
27 Constr. Project Tech.	1.00	1.00	1.00	1.00	-
Senior Facilities Maint.					
27 Worker	-	1.00	1.00	1.00	-
28 Building Mtceprs. I & II	4.00	2.00	2.00	2.00	-
28 Facilities Maint Spec.	1.00	1.00	1.00	1.00	-
32 Trades Positions	2.00	3.00	3.00	3.00	-
34 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 Admin. Clerical	-	1.00	1.00	1.00	-
127 Specialist	1.00	1.00	1.00	1.00	-
133 Budget Analyst	0.30	0.30	0.30	0.30	_
133 Property Srvcs. Spec.	1.00	1.00	1.00	1.00	-
Division Total	28.30	28.30	28.30	28.30	-

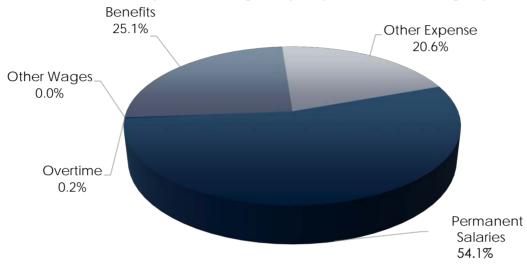
	2020	2021	2022	2023	
Expenditures	Actual	Actual	Budget	Proposed	Difference
Personal Services					
Permanent Salaries	1,691,994	1,878,274	1,946,600	2,032,800	86,200
Overtime	17,396	20,880	25,000	25,000	-
Other Wages	2,340	26,730	23,000	13,700	(9,300)
Retirement Incentive	6,469	-	-	-	-
Total Salaries	1,718,199	1,925,884	1,994,600	2,071,500	76,900
Benefits	764,376	822,660	823,100	978,100	155,000
Other Expense					
Materials & Supplies	338,923	392,388	384,900	391,800	6,900
Services	441,004	401,471	372,500	392,000	19,500
Utilities & Mtc	1,092,009	1,360,249	1,520,500	1,944,900	424,400
Other	163,842	203,604	163,900	150,600	(13,300)
Total Other Expense	2,035,778	2,357,712	2,441,800	2,879,300	437,500
Division Total	4,518,353	5,106,255	5,259,500	5,928,900	669,400

Gene	eral Fund Expenditure Detail	2020 Actual	2021 Actual	2022 Budget	2023 Proposed
	ies Management - 110-121-1222				·
PERSO	NAL SERVICES				
5100	Permanent Salaries	1,691,994	1,878,274	1,946,600	2,032,800
5101	Premium Pay	17,396	20,880	25,000	25,000
5103	Other Wages	2,340	26,730	23,000	13,700
5105	Retirement Incentive	6,469	-	-	_
	TOTAL	1,718,199	1,925,884	1,994,600	2,071,500
EMPLO	DYEE BENEFITS				
5121	PERA Retirement	123,285	138,803	144,700	152,100
5122	FICA - Social Security	102,326	115,459	123,900	128,700
5123	FICA - Medicare	23,931	27,002	29,000	30,100
5125	Dental Insurance	9,656	11,108	11,200	11,200
5126	Life Insurance	5,008	5,722	5,100	5,100
5127	Health Care Savings Plan (HCSP)	39,655	58,623	43,700	49,600
5130	Cafeteria Plan Benefits	459,915	465,343	465,500	601,300
5133	Health or Fitness Program	600	600	-	
	TOTAL	764,376	822,660	823,100	978,100
OTHER	R EXPENDITURES				
5200	Office Supplies	5,389	4,104	6,000	6,000
5201	Computer Supplies/Software	5,847	16,941	5,000	6,800
5205	Safety & Training Materials	2,239	11,060	5,000	5,000
5210	Plant/Operating Supplies	-	-	-	-
5211	Cleaning/Janitorial Supplies	43,003	49,799	62,000	62,000
5212	Motor Fuels	7,616	15,113	16,100	20,000
5215	Shop Materials	36	-	-	-
5218	Uniforms	8,490	8,337	7,000	8,000
5219	Other Miscellaneous Supplies	87	235	-	-
5220	Repair & Maintenance Supplies	263,982	286,799	283,800	284,000
5240	Small Tools	90	-	-	-
5241	Small Equip-Office/Operating	2,144	-	-	-
5310	Contract Services	358,474	316,799	270,000	290,000
5319	Other Professional Services	-	-	-	-
5321	Phone Service	72,889	73,739	76,500	76,500
5331	Travel/Training	3,013	4,610	15,000	15,000

		2020	2021	2022	2023
Gene	eral Fund Expenditure Detail	Actual	Actual	Budget	Proposed
Facilit	ies Management - 110-121-1222 Continu	ed			
5335	Local Mileage Reimbursement	6,063	6,244	10,000	10,000
5355	Printing & Copying	565	-	-	-
5356	Copier, Printer Lease & Supplies	-	79	1,000	500
5381	Electricity	477,613	510,539	615,000	663,000
5382	Water, Gas & Sewer	366,814	567,026	580,000	824,000
5384	Refuse Disposal	28,938	28,046	37,500	33,000
5385	Oil	11,366	18,639	18,000	25,900
5386	Steam	207,279	236,000	270,000	399,000
5399	Skywalk Expenses	3,520	28,809	30,000	30,000
5401	Bldg/Structure Repair & Mtc	8,904	22,045	-	-
5404	Equipment/Machinery Repair & Mtc	7,404	14,728	10,000	13,000
5409	Fleet Services Charges	37,599	25,020	32,600	41,100
5411	Land Rental/Easements	16,259	11,420	9,800	5,000
5414	Software Licenses & Mtce Agreement	31,423	32,035	60,000	40,000
5415	Vehicle/Equip Rent (Short-term)	700	3,273	10,000	10,000
5433	Dues & Subscription	-	350	-	-
5438	Licenses	971	645	1,500	1,500
5441	Other Services & Charges	10,587	62,331	5,500	5,500
5450	Laundry	2,089	2,949	4,500	4,500
5580	Capital Equipment	44,386	-	-	-
5700	Interfund Transfers Out	-	-	-	-
	TOTAL	2,035,778	2,357,712	2,441,800	2,879,300
DIVISI	ON TOTAL	4,518,353	5,106,255	5,259,500	5,928,900
REVEN	IUE SOURCE				
4622	Rent of Buildings	67,122	76,717	81,800	71,000
4623	Rent of Land	8,963	12,520	5,600	10,300
4627	Concessions & Commissions	-	-	12,000	12,000
4644	Mis Fees, Sales & Service	(428)	-	-	-
4654	Other Reimbursements	25,444	29,931	24,000	58,900
4730	Transfer from Special Revenue	10,000	10,000	53,600	63,600
	· —	•	,	,	·
DIVISI	ON TOTAL	111,101	129,168	177,000	215,800

Administrative Services Department

2023 Proposed Budget by Expenditure Category



	2020	2021	2022	2023	
Expenditures by Category	Actual	Actual	Budget	Proposed	Difference
Permanent Salaries	3,129,396	3,051,486	3,185,800	3,337,000	151,200
Overtime	26,791	30,836	11,400	11,400	-
Other Wages	187,500	75,226	131,000	95,000	(36,000)
Retirement Incentive	8,274	-	-	-	-
Total Personal Services	3,351,961	3,157,548	3,328,200	3,443,400	115,200
Benefits	1,350,108	1,288,623	1,365,700	1,546,900	181,200
Other Expenditures	795,088	1,206,802	1,101,300	1,271,300	170,000
Department Total	5,497,157	5,652,973	5,795,200	6,261,600	466,400
	2020	2021	2022	2023	
Expenditures by Division	2020 Actual	2021 Actual	2022 Budget	2023 Proposed	Difference
Expenditures by Division Human Resources					Difference 41,000
· · · · · · · · · · · · · · · · · · ·	Actual	Actual	Budget	Proposed	
Human Resources	Actual 1,186,646	Actual 1,188,621	Budget 1,238,300	Proposed 1,279,300	41,000
Human Resources Information Technology	Actual 1,186,646 3,460,963	Actual 1,188,621 3,669,897	Budget 1,238,300 3,682,600	Proposed 1,279,300 4,067,000	41,000 384,400
Human Resources Information Technology City Clerk	Actual 1,186,646 3,460,963 849,548	Actual 1,188,621 3,669,897 794,455	Budget 1,238,300 3,682,600 874,300	Proposed 1,279,300 4,067,000 915,300	41,000 384,400 41,000

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	2020	2021	2022	2023	Difference
1115 Manager, HR	1.00	1.00	1.00	1.00	-
1105 HR Supervisor	1.00	1.00	1.00	1.00	-
9 HR Technician	2.00	2.00	2.00	2.00	-
10 Employee Benefits 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	-
127 HR Assistant	1.00	1.00	1.00	1.00	-
128 Wellness Coordinator	1.00	1.00	1.00	1.00	-
Division Total	10.00	10.00	10.00	10.00	-
	2020	2021	2022	2023	
Expenditures	Actual	Actual	Budget	Proposed	Difference
Personal Services					
Permanent Salaries	787,658	783,654	812,000	806,600	(5,400)
Overtime	8,092	17,281	-	-	-
Other Wages	4,095	5,558	10,000	10,000	-
Total Salaries	799,846	806,492	822,000	816,600	(5,400)
Benefits	333,372	332,691	341,800	372,200	30,400
Other Expenditures					
Materials & Supplies	5,798	2,047	7,500	7,500	-
Services	12,168	20,645	40,500	40,500	-
Utilities & Mtc	27,237	18,812	19,000	35,000	16,000
Other	8,225	7,935	7,500	7,500	-
Total Other					
Expenditures	53,428	49,438	74,500	90,500	16,000
Division Total	1,186,646	1,188,621	1,238,300	1,279,300	41,000

	2020	2021	2022	2023
General Fund Expenditure Detail	Actual	Actual	Budget	Proposed
Human Resources - 110-122-1106				
PERSONAL SERVICES				
5100 Permanent Salaries	787,658	783,654	812,000	806,600
5101 Premium Pay	8,092	17,281	-	-
5103 Other Wages	4,095	5,558	10,000	10,000
TOTAL	799,846	806,492	822,000	816,600
EMPLOYEE BENEFITS				
5121 PERA Retirement	57,586	58,336	60,000	59,700
5122 FICA - Social Security	47,803	47,634	51,000	50,600
5123 FICA - Medicare	11,180	11,140	12,000	11,800
5125 Dental Insurance	3,894	3,927	4,000	4,000
5126 Life Insurance	2,006	2,023	1,800	1,800
5127 Health Care Savings Plan (HCSP)	18,912	19,252	17,100	28,900
5130 Cafeteria Plan Benefits	189,200	189,003	192,900	212,400
5133 Health or Fitness Program	2,791	1,375	3,000	3,000
TOTAL	333,372	332,691	341,800	372,200
OTHER EVENIDITHES				
OTHER EXPENDITURES	2 240	2.000	2.500	2 500
5200 Office Supplies	2,218	2,006	3,500	3,500
5201 Computer Supplies/Software	835	41	500	500
5219 Other Miscellaneous Supplies	2,745	-	3,500	3,500
5319 Other Professional Services	6,844	11,657	13,000	13,000
5321 Phone Service	1,200	887	2,000	2,000
5331 Travel/Training	2,135	8,102	18,000	18,000
5355 Printing & Copying	1,726	-	6,000	6,000
5356 Copier, Printer Lease & Supplies	262	-	1,500	1,500
5404 Equipment/Machinery Repair & Mtc	219	-	1,000	1,000
5414 Software Licenses & Mtce Agreements	27,019	18,812	18,000	34,000
5433 Dues & Subscription	1,698	1,108	1,500	1,500
5435 Books & Pamphlets	249	-	1,000	1,000
5441 Other Services & Charges	6,278	6,827	5,000	5,000
TOTAL	53,428	49,438	74,500	90,500
DIVISION TOTAL	1,186,646	1,188,621	1,238,300	1,279,300
REVENUE SOURCE				
4654 Other Reimbursements	-	1,685	-	-
DIVISION TOTAL	-	1,685	-	-

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	2020	2021	2022	2023	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	-
Comm. Infrastructure					
31 Tech.	1.00	1.00	1.00	1.00	-
Comm. Infrastructure					
33 Spec.	1.00	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	2.00	1.00
136 GIS Specialist	3.00	3.00	3.00	3.00	-
137 Various Admin.	5.00	5.00	5.00	4.00	(1.00)
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	-
141 Technology Sec. Admin	-	-	-	1.00	1.00
Division Total	23.00	23.00	23.00	24.00	1.00

	2020	2021	2022	2023	
Expenditures	Actual	Actual	Budget	Proposed	Difference
Personal Services					_
Permanent Salaries	1,904,245	1,815,483	1,900,200	2,053,100	152,900
Overtime	14,963	12,088	10,000	10,000	-
Other Wages	-	200	-	-	-
Retirement Incentive	8,274	-	-	-	-
Total Salaries	1,927,482	1,827,770	1,910,200	2,063,100	152,900
Benefits	829,140	756,722	801,300	908,800	107,500
Other Expenditures					
Materials & Supplies	35,375	46,903	33,100	33,000	(100)
Services	167,285	198,670	231,700	232,600	900
Utilities & Mtc	501,637	539,831	706,200	829,400	123,200
Other	43	300,000	100	100	
Total Other					_
Expenditures	704,341	1,085,405	971,100	1,095,100	124,000
Division Total	3,460,963	3,669,897	3,682,600	4,067,000	384,400

	2020	2021	2022	2023
General Fund Expenditure Detail	Actual	Actual	Budget	Proposed
Information Technology - 110-122-1107				
PERSONAL SERVICES				
5100 Permanent Salaries	1,904,245	1,815,483	1,900,200	2,053,100
5101 Premium Pay	14,963	12,088	10,000	10,000
5103 Other Wages	-	200	-	-
5105 Retirement Incentive	8,274	-	-	
TOTAL	1,927,482	1,827,770	1,910,200	2,063,100
EMPLOYEE BENEFITS				
5121 PERA Retirement	139,229	133,762	141,600	153,100
5122 FICA - Social Security	114,544	108,854	118,400	127,900
5123 FICA - Medicare	26,789	25,458	27,700	29,900
5125 Dental Insurance	9,075	8,679	9,100	9,500
5126 Life Insurance	4,675	4,471	4,100	4,300
5127 Health Care Savings Plan (HCSP)	63,635	43,714	37,400	46,100
5130 Cafeteria Plan Benefits	470,393	430,779	463,000	538,000
5133 Health or Fitness Program	800	1,005	-	-
TOTAL	829,140	756,722	801,300	908,800
OTHER EVENINITHES				
OTHER EXPENDITURES	9 100	022	2.500	2.500
5200 Office Supplies	8,190	832	2,500	2,500
5201 Computer Supplies/Software	19,647	44,371	26,500	26,500
5203 Paper/Stationery/Forms 5212 Motor Fuels	-	-	-	-
	260	114	600	300
5218 Uniforms	- 7 270	620	1,000	1,200
5241 Small Equip-Office/Operating	7,279	967	2,500	2,500
5309 MIS Services	9,103	12,837	17,000	17,900
5319 Other Professional Services	37,160	44,835	40,500	40,500
5320 Data Services	109,733	113,199	128,500	128,500
5321 Phone Service	5,881	5,117	7,000	7,000
5331 Travel/Training	4,099	20,492	30,000	30,000
5335 Local Mileage Reimbursement	1 200	81	500	500 7.000
5355 Printing & Copying	1,308	1,957	7,000	7,000
5356 Copier, Printer Lease, & Supplies	-	152	1,200	1,200
5404 Equipment/Machinery Repair & Mtc	26,717	56,733	162,500	122,500
5409 Fleet Service Charges	197	1,738	200	2,100
5414 Software Licenses & Mtce Agreements	474,722	481,360	543,500	704,800
5433 Dues & Subscription	43	-	100	100
5700 Interfund Transfers Out	704 244	300,000	- 071 100	1 005 100
TOTAL	704,341	1,085,405	971,100	1,095,100
DIVISION TOTAL	3,460,963	3,669,897	3,682,600	4,067,000

General Fund Revenue Detail	2020 Actual	2021 Actual	2022 Budget	2023 Proposed
Information Technology - 110-122-1107				
REVENUE SOURCE				
4320 IT Services	27,407	10,363	18,300	12,900
4654 Other Reimbursements	47,208	-	-	-
4730 Transfer in from Public Utility	239,900	236,300	215,400	339,200
DIVISION TOTAL	314,515	246,663	233,700	352,100

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.

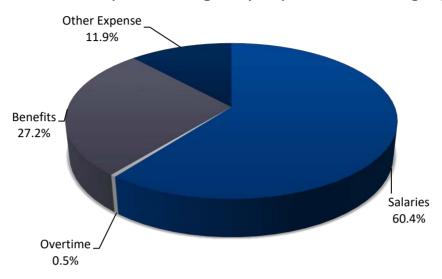
Budgeted FTE's	2020	2021	2022	2023	Difference
1160 Dir., Admin. Srvcs.	1.00	1.00	1.00	1.00	-
1115 City Clerk	-	-	-	1.00	1.00
1055 Assistant City Clerk	1.00	1.00	1.00	1.00	-
1055 Code Compliance Off.	1.00	1.00	1.00	-	(1.00)
9 Executive Assistant	1.00	1.00	1.00	1.00	-
126 Information Technician	-	-	-	1.00	1.00
129 Admin. Info. Spec.	2.00	2.00	2.00	1.00	(1.00)
Division Total	5.00	6.00	6.00	6.00	-
	2020	2021	2022	2023	
Expenditures	Actual	Actual	Budget	Proposed	Difference
Personal Services					_
Permanent Salaries	437,493	452,350	473,600	477,300	3,700
Overtime	3,736	1,467	1,400	1,400	-
Other Wages	183,405	69,468	121,000	85,000	(36,000)
Total Salaries	624,633	523,285	596,000	563,700	(32,300)
Benefits	187,595	199,211	222,600	265,900	43,300
Other Expenditures					
Materials & Supplies	7,385	3,560	2,600	2,600	-
Services	10,078	46,154	23,800	53,800	30,000
Utilities & Mtc	13,033	13,000	13,000	13,000	-
Other	6,822	9,244	16,300	16,300	-
Total Other					_
Expenditures	37,319	71,959	55,700	85,700	30,000
Division Total	849,548	794,455	874,300	915,300	41,000

	2020	2021	2022	2023
General Fund Expenditure Detail	Actual	Actual	Budget	Proposed
City Clerk - 110-122-1211				
PERSONAL SERVICES				
5100 Permanent Salaries	437,493	452,350	473,600	477,300
5101 Premium Pay	3,736	1,467	1,400	1,400
5103 Other Wages	183,405	69,468	121,000	85,000
TOTAL	624,633	523,285	596,000	563,700
EMPLOYEE BENEFITS				
5121 PERA Retirement	31,264	32,964	35,000	35,900
5122 FICA - Social Security	29,872	27,308	37,000	35,000
5123 FICA - Medicare	6,986	6,386	8,600	8,200
5125 Dental Insurance	2,376	2,376	2,400	2,400
5126 Life Insurance	1,224	1,224	1,100	1,100
5127 Health Care Savings Plan (HCSP)	17,251	19,620	33,600	10,400
5130 Cafeteria Plan Benefits	97,843	108,628	104,900	172,900
5133 Health or Fitness Program	780	705	-	-
TOTAL	187,595	199,211	222,600	265,900
OTHER EXPENDITURES				
5200 Office Supplies	4,649	1,584	1,100	1,100
5201 Computer Supplies/Software	402	-	500	500
5219 Other Miscellaneous Supplies	2,335	1,976	1,000	1,000
5321 Phone Service Cellular Phone	241	599	600	600
5331 Travel/Training	393	579	7,500	7,500
5335 Local Mileage Reimbursement	1,560	650	1,000	1,000
5355 Printing & Copying	7,885	44,327	14,700	44,700
5404 Equipment/Machinery Repair & Mtc	13,033	13,000	13,000	13,000
5412 Building Rental	40	1,060	1,000	1,000
5414 Software Licenses & Mtce Agreements	2,906	2,866	10,000	10,000
5427 Credit Card Commissions	826	342	-	-
5433 Dues & Subscription	42	-	400	400
5441 Other Services & Charges	3,008	4,976	4,900	4,900
TOTAL	37,319	71,959	55,700	85,700
DIVISION TOTAL	849,548	794,455	874,300	915,300

	2020	2021	2022	2023
General Fund Revenue Detail	Actual	Actual	Budget	Proposed
City Clerk - 110-122-1211				
REVENUE SOURCE				
4101 Liquor License	419,828	437,151	415,000	415,000
4102 Beer License	15,778	16,558	11,200	11,200
4105 Hotel License	7,130	7,895	6,500	6,500
4106 Garbage Collection	17,582	16,688	16,000	18,000
4107 Horse & Carriage		286	700	700
4108 Emergency Wrecker License	3,115	3,146	6,000	6,000
4109 Gas Station License	8,295	8,829	8,500	9,250
4111 Pawnbroker License	386	772	1,100	1,100
4112 Peddler's License	4,668	11,175	1,000	1,000
4113 Precious Metal Dealer	1,544	1,544	1,500	1,750
4114 Pet Shop License	415	581	600	600
4115 Dog & Cat Hospitals License	415	498	-	-
4116 Dog Kennels License	264	694	400	400
4117 Massage Establishment & Therapist	9,773	11,329	10,800	10,800
4118 Cigarette License	11,216	11,309	11,000	12,000
4119 Motor Vehicle - Dealer	2,940	3,119	4,400	4,400
4119 Motor Vehicle - Rental	801	1,335	1,800	1,800
4120 Taxi Permit	2,787	19,299	11,000	11,000
4121 Coin Operating Device	85	16,501	9,000	8,000
4122 Pool & Bowling	601	1,202	-	600
4124 Tree Service Contractor License	-	-	1,400	1,400
4125 Transportation Network Comp License	-	-	7,400	7,900
4126 Shared Active Mobility Systems	3,000	9,450	3,500	11,000
4150 Pet License	9	-	-	-
4155 Special Event Permit	1,508	3,812	1,500	1,500
4170 Misc. Permits & Licenses	3,234	2,049	2,000	2,000
4260 St Louis County	45,027	-	-	-
4470 License Penalties	1,894	-	1,500	1,500
4644 Miscellaneous Sales	2,133	3,227	25,000	35,000
4700 Other Sources	47,294	-	-	-
4730 Transfers in from Special Revenue	25,000	25,000	25,000	25,000
DIVISION TOTAL	636,722	613,449	583,800	605,400

Finance Department

2023 Proposed Budget by Expenditure Category



	2020	2021	2022	2023	
Expenditures by Category	Actual	Actual	Budget	Proposed	Difference
Permanent Salaries	1,694,111	1,689,340	1,729,800	1,812,200	82,400
Overtime	17,488	23,039	14,000	14,000	-
Other Wages	5,789	1,517	-	-	-
Retirement Incentive	12,967	-	-	-	-
Total Personal Services	1,730,355	1,713,896	1,743,800	1,826,200	82,400
Benefits	739,376	722,779	715,300	816,900	101,600
Other Expense	327,677	348,904	355,400	355,400	-
Department Total	2,797,408	2,785,579	2,814,500	2,998,500	184,000
	2020	2021	2022	2023	
Expenditures by Division	Actual	Actual	Budget	Proposed	Difference
Budget Office	978,873	959,584	950,400	996,800	46,400
Auditor's Office	1,217,538	1,241,123	1,241,300	1,360,000	118,700
Purchasing	600,997	584,872	622,800	641,700	18,900
Department Total	2,797,408	2,785,579	2,814,500	2,998,500	184,000
Department Total					·
Department Total	2,797,408 2020	2,785,579	2,814,500 2022	2,998,500	184,000 Difference

Budget Office

Division Total

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	2020	2021	2022	2023	Difference
1165 Finance Director	1.0	1.0	1.0	1.0	-
Manager, Budget &					
1115 Fiscal Analysis	1.0	1.0	1.0	1.0	-
1085 Financial Syst. Admin.	1.0	1.0	1.0	-	(1.0)
10 Financial Syst. Spec.	-	-	-	1.0	1.0
10 Payroll Administrator	2.0	2.0	2.0	2.0	-
133 Budget Analyst	1.0	1.0	1.0	1.0	-
136 Financial Analyst	1.0	1.0	1.0	1.0	-
Division Total	7.0	7.0	7.0	7.0	0.0
	2020	2024	2022	2022	
	2020	2021	2022	2023	D:((
Expenditures	Actual	Actual	Budget	Proposed	Difference
Personal Services	677.560	650.073	664.400	667.000	2 222
Permanent Salaries	677,563	659,073	664,100	667,900	3,800
Overtime	10,021	7,967	6,400	6,400	-
Other Wages	2,529	1,517	-	-	-
Retirement Incentives	5,000	-	-	-	-
Total Salaries	695,112	668,557	670,500	674,300	3,800
Benefits	248,811	255,026	242,800	285,400	42,600
Other Expense					
Materials & Supplies	1,372	248	2,000	2,000	-
Services	586	1,567	13,600	13,600	-
Other	32,992	34,186	21,500	21,500	-
Total Other Expense	34,950	36,001	37,100	37,100	-
i					

959,584

950,400

996,800

46,400

978,873

	2020	2021	2022	2023
General Fund Expenditure Detail	Actual	Actual	Budget	Proposed
Budget Office - 110-125-1212				
PERSONAL SERVICES				
5100 Permanent Salaries	677,563	659,073	664,100	667,900
5101 Premium Pay	10,021	7,967	6,400	6,400
5103 Other Wages	2,529	1,517	-	-
5105 Retirement Incentive	5,000	-	-	-
TOTAL	695,112	668,557	670,500	674,300
EMPLOYEE BENEFITS				
5121 PERA Retirement	49,051	46,537	49,500	50,000
5122 FICA - Social Security	41,952	40,436	41,600	41,800
5123 FICA - Medicare	9,811	9,457	9,700	9,800
5125 Dental Insurance	2,761	2,771	2,800	2,800
5126 Life Insurance	1,432	1,428	1,300	1,300
5127 Health Care Savings Plan (HCSP)	31,978	27,391	12,400	25,800
5130 Cafeteria Plan Benefits	111,124	127,005	125,500	153,900
5133 Health or Fitness Program	702	-	-	-
TOTAL	248,811	255,026	242,800	285,400
OTHER EXPENDITURES				
5200 Office Supplies	-	179	1,500	1,500
5201 Computer Supplies/Software	1,372	69	500	500
5321 Phone Service	131	360	-	-
5331 Travel/Training	420	1,170	13,000	13,000
5355 Printing & Copying	35	38	600	600
5433 Dues & Subscription	640	1,317	500	500
5434 Grants & Awards	-	-	600	600
5435 Books & Pamphlets	-	-	200	200
5441 Other Services & Charges	32,352	32,869	20,200	20,200
5443 Board & Meeting Expenses	-	-	-	
TOTAL	34,950	36,001	37,100	37,100
DIVISION TOTAL	978,873	959,584	950,400	996,800

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	2020	2021	2022	2023	Difference
1135 City Auditor	1.0	1.0	1.0	1.0	-
Financial Systems					
1085 Admin	-	-	-	-	-
10 Payroll Administrator	-	-	-	-	-
126 Finance Tech	1.0	1.0	1.0	1.0	-
129 Admin Finance Spec.	1.0	1.0	1.0	1.0	-
129 Payroll Practitioner	-	-	-	-	-
Credit/Collections					
135 Admin	0.6	0.6	0.6	0.6	-
136 Financial Analyst	5.0	5.0	4.0	4.0	-
130 Accountant I	-	-	1.0	2.0	1.0
Division Total	8.6	8.6	8.6	9.6	1.0
_	2020	2021	2022	2023	
Expenditures	Actual	Actual	Budget	Proposed	Difference
Personal Services	7100001	7100001	Dauget	Порозец	
Permanent Salaries	619,453	650,316	657,700	745,400	87,700
Overtime	7,467	15,072	7,600	7,600	-
Other Wages	3,260	-	-	-	_
Retirement Incentive	7,967	-	_	_	_
Total Salaries	638,147	665,388	665,300	753,000	87,700
Benefits	291,169	266,766	271,900	302,900	31,000
Other Expense					
Materials & Supplies	2,831	4,187	6,000	6,000	-
Services	279,224	300,786	295,000	295,000	-
Utility & Mtc	913	-	800	800	-
Other	5,255	3,996	2,300	2,300	-
Total Other Expense	288,222	308,969	304,100	304,100	-
Division Total	1,217,538	1,241,123	1,241,300	1,360,000	118,700

	2020	2021	2022	2023
General Fund Expenditure Detail	Actual	Actual	Budget	Proposed
City Auditor's Office - 110-125-1214				
DEDCOMM SERVICES				
PERSONAL SERVICES	640.450	650.046	657.700	745 400
5100 Permanent Salaries	619,453	650,316	657,700	745,400
5101 Premium Pay	7,467	15,072	7,600	7,600
5103 Other Wages	3,260	-	-	-
5105 Retirement Incentive	7,967	-	-	-
TOTAL	638,147	665,388	665,300	753,000
EMPLOYEE BENEFITS				
5121 PERA Retirement	46,891	48,876	49,100	55,400
5122 FICA - Social Security	37,924	39,799	41,200	46,700
5123 FICA - Medicare	8,869	9,308	9,600	10,900
5125 Dental Insurance	3,225	3,136	3,400	3,800
5126 Life Insurance	1,708	1,768	1,500	1,700
5127 Health Care Savings Plan (HCSP)	14,434	15,073	12,800	14,600
5130 Cafeteria Plan Benefits	177,677	148,667	154,300	169,800
5133 Health or Fitness Program	440	139	-	-
TOTAL	291,169	266,766	271,900	302,900
OTHER EXPENDITURES				
5200 Office Supplies	1,205	2,340	3,000	3,000
5203 Paper/Stationery/Forms	992	1,014	2,000	2,000
5241 Small Equip-Office/Operating	634	833	1,000	1,000
5301 Auditing Services	115,470	128,332	116,800	116,800
5306 Collection Services	3,380	2,903	5,000	5,000
5309 IT Services	157,480	165,355	167,500	167,500
5331 Travel/Training	(742)	149	3,200	3,200
5355 Printing & Copying	1,747	2,154	1,000	1,000
5356 Copier, Printer Lease & Supplies	1,888	1,894	1,500	1,500
5404 Equipment/Machinery Repair & Mtc	-	-	800	800
5414 Software Licenses & Mtce Agreements	913	_	-	-
5433 Dues & Subscription	1,796	637	1,300	1,300
5435 Books & Pamphlets	-	-	500	500
5441 Other Services & Charges	3,459	3,359	500	500
TOTAL	288,222	308,969	304,100	304,100
101/12	200,222	303,303	30 r,±00	554,100
DIVISION TOTAL	1,217,538	1,241,123	1,241,300	1,360,000

General Fund Revenue Detail Actual Actual Budget Proposed City Auditor's Office - 110-125-1214 REVENUE SOURCE 4005 Current Property Tax 21,700,740 21,756,657 25,237,800 28,497,100 4015 Mobile Home Toperty Tax 172,295 225,155 150,000 150,000 4015 Mobile Home Tax 87,822 89,574 64,700 80,000 4030 City Sales Tax - 16,367,571 14,500,000 15,000,000 4070 MN Power Franchise Fee 2,785,793 2,882,986 2,590,500 3,100,000 4071 Cable Franchise Fee 793,812 749,214 730,000 730,000 4071 Cable Franchise Fee 793,812 749,214 730,000 6,700 4071 Cable Franchise Fee 7,187 7,504 6,700 6,700 4071 Cable Franchise Fee 7,187 7,504 6,700 6,700 4072 No. MN Utility Franchise Fee 7,187 7,504 6,700 6,700 4020 Forfeit Tax Sale 1 18,740 10,000 10,000			2020	2021	2022	2023
REVENUE SOURCE 4005 Current Property Tax 21,700,740 21,756,657 25,237,800 28,497,100 4010 Delinquent Property Tax 172,295 225,155 150,000 150,000 4015 Mobile Home Tax 87,822 89,574 64,700 80,000 4040 City Sales Tax - 16,367,571 14,500,000 15,000,000 4070 MM Power Franchise Fee 2,785,793 2,882,986 2509,500 3,100,000 4071 Cable Franchise Fee 793,812 749,214 730,000 730,000 4071 Cable Franchise Fee 7,187 7,504 6,700 6,700 4071 N. MN Utility Franchise Fee 7,187 7,504 6,700 6,700 4080 Forfeit Tax Sale - 18,740 10,000 10,000 4080 Forfeit Tax Sale - 18,740 10,000 10,000 4221 Local Government Aid 30,282,160 30,543,564 30,671,600 30,807,800 4222 State Property Tax Aid 20 - - - - - 4300 HRA in	Genera	al Fund Revenue Detail	Actual	Actual	Budget	Proposed
4005 Current Property Tax 21,700,740 21,756,657 25,237,800 28,497,100 4016 Delinquent Property Tax 172,295 225,155 150,000 150,000 4015 Mobile Home Tax 87,822 89,574 64,700 800,000 4040 City Sales Tax - 16,367,571 14,500,000 20,000 4070 MN Power Franchise Fee 2,785,793 2,882,986 2,590,500 31,00,000 4071 Cable Franchise Fee 793,812 749,214 730,000 730,000 4072 No. MN Utility Franchise Fee 7,187 7,504 6,700 6,700 4080 Forfeit Tax Sale - 18,740 10,000 10,000 4090 Other Taxes 361,693 296,472 88,700 88,700 4221 Local Government Aid 30,282,160 30,543,564 30,671,600 30,807,800 4222 State Property Tax Aid 206 200 - - - 4310 Assessment Cost Services	City Audi	itor's Office - 110-125-1214				
4005 Current Property Tax 21,700,740 21,756,657 25,237,800 28,497,100 4016 Delinquent Property Tax 172,295 225,155 150,000 150,000 4015 Mobile Home Tax 87,822 89,574 64,700 800,000 4040 City Sales Tax - 16,367,571 14,500,000 20,000 4070 MN Power Franchise Fee 2,785,793 2,882,986 2,590,500 31,00,000 4071 Cable Franchise Fee 793,812 749,214 730,000 730,000 4072 No. MN Utility Franchise Fee 7,187 7,504 6,700 6,700 4080 Forfeit Tax Sale - 18,740 10,000 10,000 4090 Other Taxes 361,693 296,472 88,700 88,700 4221 Local Government Aid 30,282,160 30,543,564 30,671,600 30,807,800 4222 State Property Tax Aid 206 200 - - - 4310 Assessment Cost Services						
4010 Delinquent Property Tax 172,295 225,155 150,000 150,000 4015 Mobile Home Tax 87,822 89,574 64,700 80,000 4040 City Sales Tax - 16,367,571 14,500,000 20,000 4070 Charitable Gambling 3% Tax - 36,852 20,000 20,000 4070 Charitable Gambling 3% Tax - 36,852 2590,500 31,00,000 4071 Cable Franchise Fee 793,812 749,214 730,000 730,000 4071 Cable Franchise Fee 793,812 749,214 730,000 730,000 4072 No. MN Utility Franchise Fee 7,187 7,504 6,700 6,700 4080 Forfeit Tax Sale - 18,740 10,000 10,000 4090 Other Taxes 361,693 296,472 88,700 88,700 4221 Local Government Aid 30,282,160 200 52,000 65,000 4320 PERA Aid - 7 2,005						
4015 Mobile Home Tax 87,822 89,574 64,700 80,000 4040 City Sales Tax - 16,367,571 14,500,000 15,000,000 4050 Charitable Gambling 3% Tax - 36,852 20,000 20,000 4070 MN Power Franchise Fee 2,785,793 2,882,986 2,590,500 3100,000 4071 Cable Franchise Fee 793,812 749,214 730,000 730,000 4072 No. MN Utility Franchise Fee 7,187 7,504 6,700 6,700 4080 Forfeit Tax Sale - 18,740 10,000 10,000 4090 Other Taxes 361,693 296,472 88,700 88,700 4221 Local Government Aid 30,282,160 30,543,564 30,671,600 30,880,800 4222 State Property Tax Aid 206 200 - - - 4310 Assessment Cost Services 10,935 9,701 40,600 65,000 4311 Assessment Cost Services 10,935 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>						
4040 City Sales Tax - 16,367,571 14,500,000 15,000,000 4050 Charitable Gambling 3% Tax - 36,852 20,000 20,000 4070 MN Power Franchise Fee 2,785,793 2,882,986 2,590,500 3,100,000 4071 Cable Franchise Fee 793,812 749,214 730,000 6,700 4072 No. MN Utility Franchise Fee 7,187 7,504 6,700 6,700 4080 Forfeit Tax Sale - 18,740 10,000 10,000 4090 Other Taxes 361,693 296,472 88,700 88,700 4221 Local Government Aid 30,282,160 30,543,564 30,671,600 30,807,800 4222 State Property Tax Aid 206 200 - - - 4330 HRA in Lieu of Taxes 70,689 72,095 65,000 65,000 4311 Assessment Certificate Fee - 77,868 30,000 60,000 4315 Stormwater Administrative Service 169,900 169,900 196,800 196,800 4315 DECA Administrative Service 53,200 53,200 <td></td> <td></td> <td></td> <td></td> <td>•</td> <td></td>					•	
4050 Charitable Gambling 3% Tax - 36,852 20,000 20,000 4070 MN Power Franchise Fee 2,785,793 2,882,986 2,590,500 3,100,000 4071 Cable Franchise Fee 793,812 749,214 730,000 730,000 4072 No. MN Utility Franchise Fee 7,187 7,504 6,700 6,700 4080 Forfeit Tax Sale - 18,740 10,000 10,000 4090 Other Taxes 361,693 296,472 88,700 88,700 4221 Local Government Aid 30,282,160 30,543,564 30,671,600 30,877,800 4221 State Property Tax Aid 206 200 - - 4300 HRA in Lieu of Taxes 70,689 72,095 65,000 65,000 4311 Assessment Certificate Fee 70,689 72,905 40,600 10,000 4315 Stormwater Administrative Service 169,900 169,900 196,800 196,800 4315 Steam Administrative Service <td< td=""><td></td><td></td><td>87,822</td><td></td><td></td><td></td></td<>			87,822			
4070 MN Power Franchise Fee 2,785,793 2,882,986 2,590,500 3,100,000 4071 Cable Franchise Fee 793,812 749,214 730,000 730,000 4072 No. MN Utility Franchise Fee 7,187 7,504 6,700 6,700 4080 Forfeit Tax Sale - 18,740 10,000 10,000 4090 Other Taxes 361,693 296,472 88,700 88,700 4221 Local Government Aid 30,282,160 30,543,564 30,671,600 30,807,800 4222 State Property Tax Aid 206 200 - - - 4300 HRA in Lieu of Taxes 70,689 72,095 65,000 65,000 4311 Assessment Certificate Fee - 77,868 30,000 60,000 4315 Stornwater Administrative Service 169,900 169,900 196,800 196,800 4315 Steam Administrative Service 230,400 230,400 238,200 238,200 4315 DECA Administrative			-			
4071 Cable Franchise Fee 793,812 749,214 730,000 730,000 4072 No. MN Utility Franchise Fee 7,187 7,504 6,700 6,700 4080 Forfeit Tax Sale - 18,740 10,000 10,000 4090 Other Taxes 361,693 296,472 88,700 88,700 4221 Local Government Aid 30,282,160 30,543,564 30,671,600 30,807,800 4222 State Property Tax Aid 206 200 - - 4300 PERA Aid - - - - 4301 Assessment Cost Services 10,935 9,701 40,600 10,000 4311 Assessment Certificate Fee - 77,868 30,000 60,000 4315 Stormwater Administrative Service 169,900 169,900 196,800 196,800 4315 Stewer Administrative Service 230,400 230,400 238,200 238,200 4315 Steron Administrative Service 1,0300 10,300 <td></td> <td>•</td> <td>-</td> <td></td> <td></td> <td></td>		•	-			
4072 No. MN Utility Franchise Fee 7,187 7,504 6,700 6,700 4080 Forfeit Tax Sale - 18,740 10,000 10,000 4090 Other Taxes 361,693 296,472 88,700 88,700 4221 Local Government Aid 30,282,160 30,543,564 30,671,600 30,807,800 4222 State Property Tax Aid 206 200 - - - 4230 PERA Aid - - - - - 4300 HRA in Lieu of Taxes 70,689 72,095 65,000 65,000 4311 Assessment Cost Services 10,935 9,701 40,600 10,000 4315 Stormwater Administrative Service 169,900 196,800 196,800 4315 Stewer Administrative Service 230,400 230,400 238,200 238,200 4315 Steam Administrative Service 53,200 53,200 65,500 4315 DEC Administrative Service 10,300 10,300						
4080 Forfeit Tax Sale - 18,740 10,000 10,000 4090 Other Taxes 361,693 296,472 88,700 88,700 4221 Local Government Aid 30,282,160 30,543,564 30,671,600 30,807,800 4222 State Property Tax Aid 206 200 - - 4300 PERA Aid - - - - 4300 HRA in Lieu of Taxes 70,689 72,095 65,000 65,000 4310 Assessment Cost Services 10,935 9,701 40,600 10,000 4311 Assessment Certificate Fee - 77,868 30,000 60,000 4315 Stormwater Administrative Service 169,900 196,800 196,800 4315 Stormwater Administrative Service 230,400 230,400 238,200 238,200 4315 Steam Administrative Service - 13,800 21,000 13,800 4315 DECC Administrative Service 45,200 45,200 45,200						
4090 Other Taxes 361,693 296,472 88,700 88,700 4221 Local Government Aid 30,282,160 30,543,564 30,671,600 30,807,800 4222 State Property Tax Aid 206 200 - - 4330 PERA Aid - - - - - 4300 HRA in Lieu of Taxes 70,689 72,095 65,000 65,000 4311 Assessment Certificate Fee - 77,868 30,000 60,000 4315 Stormwater Administrative Service 169,900 169,900 196,800 196,800 4315 Stormwater Administrative Service 230,400 238,200 238,200 4315 Stormwater Administrative Service 230,400 238,200 238,200 4315 Stormwater Administrative Service 53,200 53,200 64,500 4315 Stormwater Administrative Service 53,200 53,200 64,500 4315 DECC Administrative Service 10,300 10,300 10,300 12,500 4315 Grant Administrative Service 45,200 45,200 45,200 73,200		-	7,187	•		
4221 Local Government Aid 30,282,160 30,543,564 30,671,600 30,807,800 4222 State Property Tax Aid 206 200 - - 4230 PERA Aid - - - - 4300 HRA in Lieu of Taxes 70,689 72,095 65,000 65,000 4310 Assessment Cost Services 10,935 9,701 40,600 10,000 4311 Assessment Certificate Fee - 77,868 30,000 60,000 4315 Stormwater Administrative Service 169,900 169,900 196,800 196,800 4315 Steam Administrative Service 230,400 230,400 238,200 238,200 4315 DECC Administrative Service 53,200 53,200 53,200 64,500 4315 OTA Administrative Service 10,300 10,300 10,300 12,500 4315 Airport Administrative Service 45,200 45,200 45,200 73,200 4315 DEDA Administrative Service 45,200 45,200 45,000 400,000 400,000 400,000 400,000 400,000 400,000			-	•	•	
4222 State Property Tax Aid 206 200 - - 4230 PERA Aid - - - - 4300 HRA in Lieu of Taxes 70,689 72,095 65,000 65,000 4310 Assessment Cost Services 10,935 9,701 40,600 10,000 4311 Assessment Certificate Fee - 77,868 30,000 60,000 4315 Stormwater Administrative Service 169,900 169,900 196,800 196,800 4315 Steam Administrative Service 230,400 230,400 238,200 238,200 4315 DECC Administrative Service 53,200 53,200 53,200 64,500 4315 DTA Administrative Service 10,300 10,300 10,300 12,500 4315 Grant Administrative Service 45,200 45,200 69,000 69,000 4315 DTA Administrative Service 45,200 45,200 45,200 73,200 4315 DEDA Administrative Service 40,000 400,000 400,000 400,000 4315 Public Utility Admin Service 851,000 876,400 87						
4230 PERA Aid - <					30,671,600	30,807,800
4300 HRA in Lieu of Taxes 70,689 72,095 65,000 65,000 4310 Assessment Cost Services 10,935 9,701 40,600 10,000 4311 Assessment Certificate Fee - 77,868 30,000 60,000 4315 Stormwater Administrative Service 169,900 169,900 196,800 196,800 4315 Sewer Administrative Service 230,400 230,400 238,200 238,200 4315 Steam Administrative Service 53,200 53,200 53,200 64,500 4315 DECC Administrative Service - 13,800 21,000 13,800 4315 DTA Administrative Service 10,300 10,300 10,300 12,500 4315 Grant Administrative Service 45,200 45,200 45,200 73,200 4315 DEDA Administrative Service 400,000 400,000 400,000 400,000 400,000 400,000 400,000 400,000 4315 Public Utility Admin Service 851,000 876,400 876,400 876,400 4315 Golf Administrative Service - - - 16,100 -		• •	206	200	-	-
4310 Assessment Cost Services 10,935 9,701 40,600 10,000 4311 Assessment Certificate Fee - 77,868 30,000 60,000 4315 Stormwater Administrative Service 169,900 169,900 196,800 196,800 4315 Sewer Administrative Service 230,400 238,200 238,200 238,200 4315 Steam Administrative Service 53,200 53,200 53,200 64,500 4315 DECC Administrative Service - 13,800 21,000 13,800 4315 DTA Administrative Service 10,300 10,300 10,300 12,500 4315 Grant Administrative Service 45,200 45,200 45,200 73,200 4315 DEDA Administrative Service 400,000			-	-	-	-
4311 Assessment Certificate Fee - 77,868 30,000 60,000 4315 Stormwater Administrative Service 169,900 169,900 196,800 196,800 4315 Sewer Administrative Service 230,400 230,400 238,200 238,200 4315 Steam Administrative Service 53,200 53,200 53,200 64,500 4315 DECC Administrative Service - 13,800 21,000 13,800 4315 DTA Administrative Service 10,300 10,300 10,300 12,500 4315 Grant Administrative Services 74,798 90,540 69,000 69,000 4315 Airport Administrative Service 45,200 45,200 45,200 73,200 4315 DEDA Administrative Service 400,000 400,000 400,000 400,000 400,000 400,000 400,000 4315 Public Utility Admin Service 851,000 851,000 876,400 876,400 876,400 4315 Golf Administrative Service 146,200 146,200 146,200 146,200 146,200 146,200 146,200 146,200 146,200 146,200 146,200 150,000 734,500 666,900	4300 HR	RA in Lieu of Taxes	70,689	72,095	65,000	65,000
4315 Stormwater Administrative Service 169,900 169,900 196,800 196,800 4315 Sewer Administrative Service 230,400 230,400 238,200 238,200 4315 Steam Administrative Service 53,200 53,200 53,200 64,500 4315 DECC Administrative Service - 13,800 21,000 13,800 4315 DTA Administrative Service 10,300 10,300 10,300 12,500 4315 Grant Administrative Services 74,798 90,540 69,000 69,000 4315 Airport Administrative Service 45,200 45,200 45,200 73,200 4315 DEDA Administrative Service 400,000 400,000 400,000 400,000 400,000 400,000 400,000 4315 Piblic Utility Admin Service 851,000 876,400 876,400 876,400 4315 Fleet Administrative Service 146,200 146,200 146,200 146,200 146,200 146,200 146,200 146,200 146,200 734,500 4315 </td <td>4310 As</td> <td>sessment Cost Services</td> <td>10,935</td> <td>9,701</td> <td>40,600</td> <td>10,000</td>	4310 As	sessment Cost Services	10,935	9,701	40,600	10,000
4315 Sewer Administrative Service 230,400 238,200 238,200 4315 Steam Administrative Service 53,200 53,200 53,200 4315 DECC Administrative Service - 13,800 21,000 13,800 4315 DTA Administrative Service 10,300 10,300 10,300 12,500 4315 Grant Administration Services 74,798 90,540 69,000 69,000 4315 Airport Administrative Service 45,200 45,200 45,200 73,200 4315 DEDA Administrative Service 400,000 400,000 400,000 400,000 400,000 400,000 400,000 876,400 876,400 876,400 876,400 876,400 876,400 876,400 4315 Fleet Administrative Service 146,200	4311 As	sessment Certificate Fee	-	77,868	30,000	60,000
4315 Steam Administrative Service 53,200 53,200 64,500 4315 DECC Administrative Service - 13,800 21,000 13,800 4315 DTA Administrative Service 10,300 10,300 10,300 12,500 4315 Grant Administration Services 74,798 90,540 69,000 69,000 4315 Airport Administrative Service 45,200 45,200 45,200 73,200 4315 DEDA Administrative Service 400,000 876,400 876,400 4315 Fleet Administrative Service 146,200 146,200 146,200 146,200 146,200 146,200 146,200 146,200 4315 Group Health Admin Service 380,598 390,113 <td>4315 Sto</td> <td>ormwater Administrative Service</td> <td>169,900</td> <td>169,900</td> <td>196,800</td> <td>196,800</td>	4315 Sto	ormwater Administrative Service	169,900	169,900	196,800	196,800
4315 DECC Administrative Service - 13,800 21,000 13,800 4315 DTA Administrative Service 10,300 10,300 10,300 12,500 4315 Grant Administration Services 74,798 90,540 69,000 69,000 4315 Airport Administrative Service 45,200 45,200 45,200 73,200 4315 DEDA Administrative Service 400,000 400,000 400,000 400,000 400,000 4315 Public Utility Admin Service 851,000 851,000 876,400 876,400 4315 Fleet Administrative Service 146,200 146,200 146,200 146,200 4315 Golf Administrative Service - - - 16,100 - 4315 Group Health Admin Service 380,598 390,113 353,300 409,800 4315 Spirit Mt. Administrative Service 614,500 614,500 666,900 734,500 4315 Parking Administrative Service 150,000 150,000 116,300 140,500 4315 410 West 1st Street Ramp 5,000 5,000 6,700 8,500	4315 Se	wer Administrative Service	230,400	230,400	238,200	238,200
4315DTA Administrative Service10,30010,30010,30012,5004315Grant Administration Services74,79890,54069,00069,0004315Airport Administrative Service45,20045,20045,20073,2004315DEDA Administrative Service400,000400,000400,000400,0004315Public Utility Admin Service851,000851,000876,400876,4004315Fleet Administrative Service146,200146,200146,200146,2004315Golf Administrative Service16,100-4315Group Health Admin Service380,598390,113353,300409,8004315Self Insurance Admin Service614,500614,500666,900734,5004315Spirit Mt. Administrative Service26,20026,20026,20027,8004315Parking Administrative Service150,000150,000116,300140,5004315410 West 1st Street Ramp5,0005,0006,7008,500	4315 Ste	eam Administrative Service	53,200	53,200	53,200	64,500
4315 Grant Administration Services74,79890,54069,00069,0004315 Airport Administrative Service45,20045,20045,20073,2004315 DEDA Administrative Service400,000400,000400,000400,0004315 Public Utility Admin Service851,000851,000876,400876,4004315 Fleet Administrative Service146,200146,200146,200146,2004315 Group Health Admin Service380,598390,113353,300409,8004315 Self Insurance Admin Service614,500614,500666,900734,5004315 Spirit Mt. Administrative Service26,20026,20026,20027,8004315 Parking Administrative Service150,000150,000116,300140,5004315 410 West 1st Street Ramp5,0005,0006,7008,500	4315 DE	CC Administrative Service	-	13,800	21,000	13,800
4315Airport Administrative Service45,20045,20045,20073,2004315DEDA Administrative Service400,000400,000400,000400,0004315Public Utility Admin Service851,000851,000876,400876,4004315Fleet Administrative Service146,200146,200146,200146,2004315Golf Administrative Service16,100-4315Group Health Admin Service380,598390,113353,300409,8004315Self Insurance Admin Service614,500614,500666,900734,5004315Spirit Mt. Administrative Service26,20026,20026,20027,8004315Parking Administrative Service150,000150,000116,300140,5004315410 West 1st Street Ramp5,0005,0006,7008,500	4315 DT	A Administrative Service	10,300	10,300	10,300	12,500
4315 DEDA Administrative Service 400,000 400,000 400,000 400,000 4315 Public Utility Admin Service 851,000 851,000 876,400 876,400 4315 Fleet Administrative Service 146,200 146,200 146,200 146,200 4315 Golf Administrative Service - - - 16,100 - 4315 Group Health Admin Service 380,598 390,113 353,300 409,800 4315 Self Insurance Admin Service 614,500 614,500 666,900 734,500 4315 Spirit Mt. Administrative Service 26,200 26,200 26,200 27,800 4315 Parking Administrative Service 150,000 150,000 116,300 140,500 4315 410 West 1st Street Ramp 5,000 5,000 6,700 8,500	4315 Gr	ant Administration Services	74,798	90,540	69,000	69,000
4315 Public Utility Admin Service 851,000 851,000 876,400 876,400 4315 Fleet Administrative Service 146,200 146,200 146,200 146,200 4315 Golf Administrative Service - - 16,100 - 4315 Group Health Admin Service 380,598 390,113 353,300 409,800 4315 Self Insurance Admin Service 614,500 614,500 666,900 734,500 4315 Spirit Mt. Administrative Service 26,200 26,200 26,200 27,800 4315 Parking Administrative Service 150,000 150,000 116,300 140,500 4315 410 West 1st Street Ramp 5,000 5,000 6,700 8,500	4315 Air	port Administrative Service	45,200	45,200	45,200	73,200
4315 Fleet Administrative Service 146,200 146,200 146,200 146,200 146,200 146,200 146,200 146,200 146,200 146,200 146,200 146,200 146,200 146,200 - - - 16,100 - - - 4315 16,100 - - - 4315 353,300 409,800 409,800 4315 666,900 734,500 666,900 734,500 4315 800 26,200 26,200 26,200 27,800 27,800 4315 900 116,300 140,500 140,500 4315 410 West 1st Street Ramp 5,000 5,000 6,700 8,500	4315 DE	DA Administrative Service	400,000	400,000	400,000	400,000
4315 Golf Administrative Service - - - 16,100 - 4315 Group Health Admin Service 380,598 390,113 353,300 409,800 4315 Self Insurance Admin Service 614,500 614,500 666,900 734,500 4315 Spirit Mt. Administrative Service 26,200 26,200 26,200 27,800 4315 Parking Administrative Service 150,000 150,000 116,300 140,500 4315 410 West 1st Street Ramp 5,000 5,000 6,700 8,500	4315 Pu	blic Utility Admin Service	851,000	851,000	876,400	876,400
4315 Group Health Admin Service 380,598 390,113 353,300 409,800 4315 Self Insurance Admin Service 614,500 614,500 666,900 734,500 4315 Spirit Mt. Administrative Service 26,200 26,200 26,200 27,800 4315 Parking Administrative Service 150,000 150,000 116,300 140,500 4315 410 West 1st Street Ramp 5,000 5,000 6,700 8,500	4315 Fle	eet Administrative Service	146,200	146,200	146,200	146,200
4315 Self Insurance Admin Service 614,500 614,500 666,900 734,500 4315 Spirit Mt. Administrative Service 26,200 26,200 26,200 27,800 4315 Parking Administrative Service 150,000 150,000 116,300 140,500 4315 410 West 1st Street Ramp 5,000 5,000 6,700 8,500	4315 Go	olf Administrative Service	-	-	16,100	-
4315 Spirit Mt. Administrative Service 26,200 26,200 26,200 27,800 4315 Parking Administrative Service 150,000 150,000 116,300 140,500 4315 410 West 1st Street Ramp 5,000 5,000 6,700 8,500	4315 Gr	oup Health Admin Service	380,598	390,113	353,300	409,800
4315 Parking Administrative Service 150,000 150,000 116,300 140,500 4315 410 West 1st Street Ramp 5,000 5,000 6,700 8,500	4315 Sel	lf Insurance Admin Service	614,500	614,500	666,900	734,500
4315 410 West 1st Street Ramp 5,000 5,000 6,700 8,500	4315 Sp	irit Mt. Administrative Service	26,200	26,200	26,200	27,800
	4315 Pa	rking Administrative Service	150,000	150,000	116,300	140,500
	4315 41	0 West 1st Street Ramp	5,000	5,000	6,700	8,500
4323 Garnishment Fees 45	4323 Ga	rnishment Fees	45	45	-	-
4472 Administrative Fines 48,019 54,723 43,400 39,000	4472 Ad	lministrative Fines	48,019	54,723	43,400	39,000
4473 Court Fines 260,501 263,596 335,000 260,000	4473 Co	urt Fines	260,501	263,596	335,000	260,000
4500 Assessments 77,396 54,114 58,800 55,000	4500 As	sessments	77,396	54,114	58,800	55,000

2020	2021	2022	2023
Actual	Actual	Budget	Proposed
15,926	13,239	16,800	13,800
	(105,772)		-
-	-	-	-
15	180	1,000	1,000
1,152	92,680	-	-
12,164	24,676	-	-
150,000	150,000	150,000	150,000
14,084	211,884	204,200	314,700
-	452	-	-
-	1,346,700	1,346,700	1,346,700
2,778,917	2,550,973	2,900,000	4,000,000
152,800	154,492	154,000	154,000
-	35	-	
62.941.646	81.142.524	82.657.300	88,371,200
	15,926 - 15 1,152 12,164 150,000 14,084 2,778,917	15,926 13,239 (105,772)	Actual Actual Budget 15,926 13,239 16,800 (105,772) - - 15 180 1,000 1,152 92,680 - 12,164 24,676 - 150,000 150,000 150,000 14,084 211,884 204,200 - 452 - - 1,346,700 1,346,700 2,778,917 2,550,973 2,900,000 152,800 154,492 154,000 - 35 -

City Purchasing

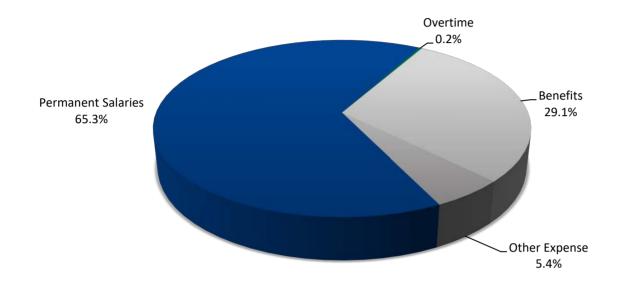
The Purchasing division performs the materials requisition and procurement functions for the City. The emphasis is placed on value purchasing and encompasses purchasing the highest quality materials and services at the lowest possible cost. The division is also responsible for the disposal of excess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

Budgeted FTE's	2020	2021	2022	2023	Difference
1100 Purchasing Agent	1.0	1.0	1.0	1.0	-
126 Finance Technician	2.0	2.0	2.0	1.0	(1.0)
129 Admin Finance Spec.	1.0	1.0	1.0	2.0	1.0
133 Finance Office Coord.	1.0	1.0	1.0	1.0	-
133 Senior Buyer	1.0	1.0	1.0	1.0	-
Division Total	6.0	6.0	6.0	6.0	0.0
	2020	2021	2022	2023	
Expenditures	Actual	Actual	Budget	Proposed	Difference
Personal Services					
Permanent Salaries	397,095	379,951	408,000	398,900	(9,100)
Overtime	-	-	-	-	-
Other Wages	-	-	-	-	_
Total Salaries	397,095	379,951	408,000	398,900	(9,100)
Benefits	199,397	200,987	200,600	228,600	28,000
Other Expense					
Materials & Supplies	1,530	1,728	3,800	3,800	-
Services	911	1,176	7,400	7,400	-
Other	2,063	1,031	3,000	3,000	-
Total Other Expense	4,505	3,934	14,200	14,200	-
Division Total	600,997	584,872	622,800	641,700	18,900

	2020	2021	2022	2023
General Fund Expenditure Detail	Actual	Actual	Budget	Proposed
City Purchasing Office - 110-125-1215				•
2.0, 1 4. 0.140 20 2 20 2				
PERSONAL SERVICES				
5100 Permanent Salaries	397,095	379,951	408,000	398,900
5101 Premium Pay	-	-	-	-
5103 Other Wages	-	-	-	-
TOTAL	397,095	379,951	408,000	398,900
EMPLOYEE BENEFITS				
5121 PERA Retirement	29,103	27,965	30,200	29,700
5122 FICA - Social Security	23,298	22,487	25,300	24,700
5123 FICA - Medicare	5,449	5,259	5,900	5,800
5125 Dental Insurance	2,438	2,277	2,400	2,400
5126 Life Insurance	1,224	1,173	1,100	1,100
5127 Health Care Savings Plan (HCSP)	7,212	20,760	7,500	8,100
5130 Cafeteria Plan Benefits	130,193	120,585	128,200	156,800
5133 Health or Fitness Program	480	480	-	_
TOTAL	199,397	200,987	200,600	228,600
OTHER EXPENDITURES				
5200 Office Supplies	1,463	1,478	3,500	2,500
5201 Computer Supplies/Software	67	250	300	1,300
5331 Travel/Training	911	1,047	2,000	5,500
5340 Advertising & Promotion	-	69	900	900
5355 Printing & Copying	-	60	4,500	1,000
5356 Copier, Printer Lease & Supplies	-	-	-	_
5433 Dues & Subscription	735	570	1,500	1,500
5441 Other Services & Charges	1,328	461	1,500	1,500
TOTAL	4,505	3,934	14,200	14,200
DIVISION TOTAL	600,997	584,872	622,800	641,700

Planning & Economic Development Department

2023 Proposed Budget by Expenditure Category



	2020	2021	2022	2023	
Expenditures by Category	Actual	Actual	Budget	Proposed	Difference
Permanent Salaries	2,248,442	2,344,882	2,500,900	2,657,700	156,800
Overtime	6,275	10,605	9,000	9,000	-
Other Wages	163	562	-	-	
Total Personal Services	2,254,880	2,356,048	2,509,900	2,666,700	156,800
Benefits	904,626	1,001,774	1,025,100	1,184,400	159,300
Other Expense	263,173	291,999	211,600	221,000	9,400
Department Total	3,422,679	3,649,821	3,746,600	4,072,100	325,500
	2020	2021	2022	2023	
Expenditures by Division	2020 Actual	2021 Actual	2022 Budget	2023 Proposed	Difference
Expenditures by Division Planning & Development					Difference 159,800
	Actual	Actual	Budget	Proposed	
Planning & Development	Actual 1,353,171	Actual 1,468,593	Budget 1,523,400	Proposed 1,683,200	159,800
Planning & Development Construction Srv & Inspect	Actual 1,353,171 2,069,508 3,422,679	Actual 1,468,593 2,181,228 3,649,821	Budget 1,523,400 2,223,200 3,746,600	Proposed 1,683,200 2,388,900 4,072,100	159,800 165,700 325,500
Planning & Development Construction Srv & Inspect	Actual 1,353,171 2,069,508	Actual 1,468,593 2,181,228	Budget 1,523,400 2,223,200	Proposed 1,683,200 2,388,900	159,800 165,700

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, peoplecentered neighborhoods, a safe, welcoming place to live, 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	2020	2021	2022	2023	Difference
1170 Dir. Planning & Econ Dev	1.00	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	1.25	1.25	1.25	1.25	-
129 Planner I	1.00	1.00	-	-	-
133 Planner II	2.00	2.00	3.00	3.00	-
135 Economic Developer	2.25	2.25	2.25	2.25	-
136 Sr Planner	1.75	1.75	1.75	1.75	-
138 Sr Econ Developer	-	-	-	1.00	1.00
138 Sr Housing Developer	0.50	0.50	0.50	0.50	-
138 Sr Transport Planner	1.00	1.00	1.00	1.00	-
Division Total	12.25	12.25	12.25	13.25	1.00
	2020	2021	2022	2023	
Expenditures	Actual	Actual	Budget	Proposed	Difference
Personal Services					
Permanent Salaries	946,905	1,012,225	1,049,100	1,150,200	101,100
Overtime	3,056	2,563	-	-	-
Other Wages	163	562	-	-	
Total Salaries	950,124	1,015,350	1,049,100	1,150,200	101,100
Benefits	353,004	401,682	407,400	466,100	58,700
Other Expense					
Other Expense Materials & Supplies	5,977	5,698	3,200	3,200	-
•	5,977 19,167	5,698 23,937	3,200 38,500	3,200 38,500	- -
Materials & Supplies	•	•	•	•	- - -
Materials & Supplies Services	19,167	23,937	38,500	38,500	- - - -

	2020	2021	2022	2023
General Fund Expenditure Detail	Actual	Actual	Budget	Proposed
Planning & Development - 110-132-1301				
PERSONAL SERVICES	0.4.5.00=			
5100 Permanent Salaries	946,905	1,012,225	1,049,100	1,150,200
5101 Premium Pay	3,056	2,563	-	-
5103 Other Wages	163	562	1 040 100	1 150 200
TOTAL	950,124	1,015,350	1,049,100	1,150,200
EMPLOYEE BENEFITS				-
5121 PERA Retirement	68,427	73,932	77,400	84,900
5122 FICA - Social Security	57,567	60,951	65,000	71,300
5123 FICA - Medicare	13,463	14,361	15,200	16,700
5125 Dental Insurance	4,623	5,098	4,900	5,200
5126 Life Insurance	2,382	2,610	2,200	2,400
5127 Health Care Savings Plan (HCSP)	25,841	28,611	32,200	28,100
5130 Cafeteria Plan Benefits	180,342	215,759	210,500	257,500
5133 Health or Fitness Program	360	360	-	-
TOTAL	353,004	401,682	407,400	466,100
OTHER EXPENDITURES				
5200 Office Supplies	4,900	1,891	1,900	1,900
5201 Computer Supplies/Software	834	3,742	1,000	1,000
5241 Small Equip-Office/Operating	244	65	300	300
5319 Other Professional Services	10,643	10,000	18,600	18,600
5321 Phone Service	3,857	4,826	2,800	2,800
5322 Postage	616	132	500	500
5331 Travel/Training	788	6,009	8,600	8,600
5335 Local Mileage Reimbursement	75	-	2,000	2,000
5355 Printing & Copying	841	977	5,500	5,500
5356 Copier, Printer Lease & Supplies	2,348	1,994	500	500
5414 Software Licenses & Mtce Agreements	13,593	13,402	12,000	12,000
5433 Dues & Subscription	5,373	4,895	5,700	5,700
5435 Books & Pamphlets	150	-	200	100
5441 Other Services & Charges	4,116	3,001	4,000	4,400
5443 Board & Meeting Expenses	1,667	627	3,300	3,000
TOTAL	50,043	51,561	66,900	66,900
DIVISION TOTAL	1,353,171	1,468,593	1,523,400	1,683,200

General Fund Revenue Detail	2020 Actual	2021 Actual	2022 Budget	2023 Proposed
Planning & Development - 110-132-1301				
REVENUE SOURCE				
4307 Planning/Zoning Fees	80,826	123,008	85,000	87,500
4631 Media Sales	-	-	100	-
4644 Misc Fees, Sales & Services	-	39,668	40,900	40,900
4654 Other Reimbursements	3,252	10,856	-	-
4660 Gifts and Donations	5,856	-	-	-
4730 Transfers In Special Revenue	-	-	-	100,000
DIVISION TOTAL	89,934	173,532	126,000	228,400

Construction Services & Inspection

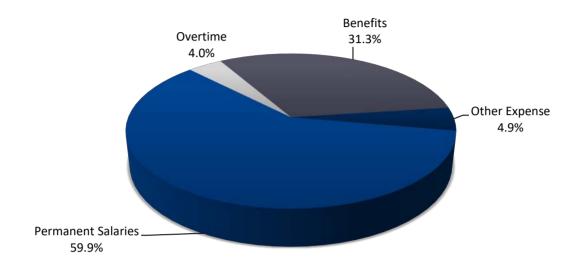
Supervised by the Construction Services Manager/Building Official, this division handles all construction permitting, plan review, inspections, condemnations for demolition, and is the central point of service for residential and commercial development in the City.

Budgeted FTE's	2020	2021	2022	2023	Difference
1110 Construction Svcs Mgr.	1.00	1.00	1.00	1.00	-
28 Land Use Technician	3.00	3.00	3.00	2.00	(1.00)
29 Plans Examiner	3.00	3.00	3.00	3.00	-
31 Construction Inspector	2.00	2.00	2.00	3.00	1.00
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	2.50	2.00	(0.50)
32 Combination Svcs Inspec	2.00	2.00	2.00	1.00	(1.00)
32 Permitting Svcs Leadwoi	1.00	1.00	1.00	1.00	-
36 Chief Building Inspector	1.00	1.00	1.00	1.00	-
129 Admin. Info Spec.	-	-	-	2.00	2.00
132 Info & Comm Specialist	0.50	0.50	1.00	1.00	-
Division Total	20.50	20.50	20.50	21.00	0.50
	2020	2021	2022	2023	
Expenditures	Actual	Actual	Budget	Proposed	Difference
Personal Services					
Permanent Salaries	1,301,536	1,332,657	1,451,800	1,507,500	55,700
Overtime	3,219	8,042	9,000	9,000	-
Other Wages	-	-	-	-	-
Total Salaries	1,304,756	1,340,698	1,460,800	1,516,500	55,700
Benefits	551,622	600,091	617,700	718,300	100,600
Other Expense					
Materials & Supplies	9,088	20,145	30,900	35,200	4,300
Services	44,901	17,318	27,700	27,700	-
Utility & Maintenance	19,395	15,697	18,000	23,100	5,100
Other	87,600	187,280	68,100	68,100	5,100
		107,200	08,100	00,100	-
Building Demolition	52,148	240.420	144 700	15/1100	9,400
Total Other Expense	213,131	240,439	144,700	154,100	9,400
Division Total	2,069,508	2,181,228	2,223,200	2,388,900	165,700

	2020	2021	2022	2023
General Fund Expenditure Detail	Actual	Actual	Budget	Proposed
Construction Services & Inspection - 110-13	32-1304			
PERSONAL SERVICES				
5100 Permanent Salaries	1,301,536	1,332,657	1,451,800	1,507,500
5101 Premium Pay	3,219	8,042	9,000	9,000
5103 Other Wages	-	-	-	-
TOTAL	1,304,756	1,340,698	1,460,800	1,516,500
EMPLOYEE BENEFITS				
5121 PERA Retirement	92,767	98,289	107,400	111,800
5122 FICA - Social Security	78,277	80,157	90,600	94,000
5123 FICA - Medicare	18,307	18,746	21,200	22,000
5125 Dental Insurance	7,384	7,658	6,100	6,700
5126 Life Insurance	3,800	3,929	3,700	3,800
5127 Health Care Savings Plan (HCSP)	34,147	52,799	33,000	34,100
5130 Cafeteria Plan Benefits	316,702	338,275	355,700	445,900
5133 Health or Fitness Program	240	240	-	-
TOTAL	551,622	600,091	617,700	718,300
OTHER EXPENDITURES				
5200 Office Supplies	1,050	1,191	3,700	3,700
5205 Safety & Training Materials	98	117	900	900
5212 Motor Fuels	6,273	11,483	13,400	17,700
5219 Other Miscellaneous Supplies	829	-	5,400	5,400
5241 Small Equip-Office/Operating	838	7,353	7,500	7,500
5309 Technology Services	-	146	-	-
5321 Phone Service	13,102	13,084	4,500	4,500
5331 Travel/Training	20,696	3,867	15,000	15,000
5335 Local Mileage Reimbursement	-	-	200	200
5355 Printing & Copying	8,495	367	7,000	7,000
5356 Copier, Printer Lease & Supplies	2,608	-	1,000	1,000
5404 Equipment/Machinery Repair & Mtc	-	170	600	600
5409 Fleet Services Charges	19,395	15,526	17,400	22,500
5414 Software Licenses & Mtce Agreements	18,518	17,565	20,000	20,000
5427 Credit Card Commissions	47,913	63,409	17,500	17,500
5433 Dues & Subscription	1,498	1,141	1,500	1,500
5435 Books & Pamphlets	7,156	3,113	4,500	4,500
5441 Other Services & Charges	2,808	279	4,600	4,600
5453 Building Demolition	9,708	1,772	20,000	20,000
5580 Capital Equipment	52,148	-	-	-
5700 Transfers Out to Spec Rev. Fund	-	100,000		
TOTAL	213,131	240,584	144,700	154,100
DIVISION TOTAL	2,069,508	2,181,374	2,223,200	2,388,900

	2020	2021	2022	2023
General Fund Revenue Detail	Actual	Actual	Budget	Proposed
Construction Services & Inspection - 110	-132-1304			
REVENUE SOURCE				
4151 Fill Permits	7,800	4,587	1,100	1,100
4301 Zoning Appeals Fees	-	-	600	600
4303 Use Permit - Flood & Wetlands	3,328	2,652	900	900
4351 Building Inspection Fees	1,700,914	3,799,303	1,764,800	1,906,000
4352 Plumbing Inspection Fees	348,056	184,276	182,200	238,300
4353 Electric Inspection Fees	536,126	262,513	192,300	244,800
4354 HVAC-R Inspection Fees	574,348	315,858	151,800	204,500
4355 Signs Inspection Fees	20,455	13,297	10,600	11,100
4356 House Moving Inspection Fee	13,759	15,720	9,100	9,500
4357 Mobile Home Inspection Fees	1,010	1,736	1,900	2,000
4359 CAF Administrative Fee	14,965	12,934	15,300	15,300
4361 RZP Registration Fee	20,885	29,097	13,100	13,700
4500 Assessments	2,795	135	51,100	-
4501 Assessments - Penalty & Interest	852	6	-	-
4631 Media Sales	1	-	3,300	2,000
4644 Miscellaneous Sales	651	375	500	500
4654 Other Reimbursements	33	-	-	-
4701 2% Retention Surtax	1,941	1,783	1,400	1,400
DIVISION TOTAL	3,247,918	4,644,272	2,400,000	2,651,700

Fire Department2023 Proposed Budget by Expenditure Category



	2020	2021	2022	2023	
Expenditures by Category	Actual	Actual	Budget	Proposed	Difference
Permanent Salaries	11,117,454	11,178,081	11,611,200	12,031,100	419,900
Overtime	1,138,825	1,026,109	802,100	802,100	-
Other Wages	113	-	-	-	
Total Personal Services	12,256,392	12,204,190	12,413,300	12,833,200	419,900
Benefits	5,629,330	5,629,646	5,804,000	6,279,900	475,900
Other Expense	782,923	901,434	889,400	976,300	86,900
Capital Outlay	-	-	-	-	
Department Total	18,668,645	18,735,270	19,106,700	20,089,400	982,700
•			• •	• •	•
•			, ,	, ,	
	2020	2021	2022	2023	·
Expenditures by Division	2020 Actual	2021 Actual		·	Difference
·			2022	2023	Difference 208,100
Expenditures by Division	Actual	Actual	2022 Budget	2023 Proposed	
Expenditures by Division Fire Administration	Actual 583,137	Actual 675,376	2022 Budget 768,500	2023 Proposed 976,600	208,100
Expenditures by Division Fire Administration Fire Operations	Actual 583,137 17,008,875	Actual 675,376 16,725,650	2022 Budget 768,500 17,011,300	2023 Proposed 976,600 17,576,900	208,100 565,600
Expenditures by Division Fire Administration Fire Operations Life Safety	Actual 583,137 17,008,875 1,076,633	Actual 675,376 16,725,650 1,334,244	2022 Budget 768,500 17,011,300 1,326,900	2023 Proposed 976,600 17,576,900 1,535,900	208,100 565,600 209,000
Expenditures by Division Fire Administration Fire Operations Life Safety	Actual 583,137 17,008,875 1,076,633	Actual 675,376 16,725,650 1,334,244	2022 Budget 768,500 17,011,300 1,326,900	2023 Proposed 976,600 17,576,900 1,535,900	208,100 565,600 209,000

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	2020	2021	2022	2023	Difference
1165 Fire Chief	1.00	1.00	1.00	1.00	-
1135 Deputy Fire Chief	2.00	2.00	2.00	3.00	1.00
131 Executive Assistant	1.00	1.00	1.00	1.00	-
132 Info & Comm Spec	0.50	0.50	1.00	1.00	-
Division Total	4.50	4.50	5.00	6.00	1.00
2					
	2020	2021	2022	2023	
Expenditures	Actual	Actual	Budget	Proposed	Difference
Personal Services					
Permanent Salaries	384,181	433,836	505,000	654,800	149,800
Overtime	-	350	-	-	-
Other Wages	-	-	-	-	_
Total Salaries	384,181	434,185	505,000	654,800	149,800
Benefits	153,142	179,095	204,500	265,600	61,100
Other Expense					
Materials & Supplies	21,113	18,467	20,400	18,900	(1,500)
Services	2,695	14,377	9,800	7,500	(2,300)
Utilities & Mtc	2,643	-	4,000	4,000	-
Other	19,363	29,251	24,800	25,800	1,000
Total Other Expense	45,814	62,095	59,000	56,200	(2,800)
Division Total	583,137	675,376	768,500	976,600	208,100

		2020	2021	2022	2023
Gene	eral Fund Expenditure Detail	Actual	Actual	Budget	Proposed
	Administration - 110-150-1501				•
	DNAL SERVICES				
5100	Permanent Salaries	384,181	433,836	505,000	654,800
5101	Premium Pay	-	350	-	-
5103	Other Wages	_	-	_	_
0_00	TOTAL	384,181	434,185	505,000	654,800
FMPI	LOYEE BENEFITS	,	,	,	,
5121	PERA Retirement	55,950	67,457	75,500	101,700
5122	FICA - Social Security	4,554	4,730	8,100	8,200
5123	FICA - Medicare	5,379	6,003	7,300	9,500
5125	Dental Insurance	1,394	1,682	2,000	2,400
5126	Life Insurance	723	883	900	1,100
5127	Health Care Savings Plan (HCSP)	19,533	14,177	6,000	14,700
5130	Cafeteria Plan Benefits	65,249	84,043	104,700	128,000
5133	Health or Fitness Program	360	120	-	-
	TOTAL	153,142	179,095	204,500	265,600
OTHE	R EXPENDITURES				
5200	Office Supplies	4,870	2,398	3,000	3,000
5210	Plant/Operating Supplies	1,891	2,323	2,000	-
5211	Cleaning/Janitorial Supplies	8,122	8,287	7,500	8,000
5212	Motor Fuels	· -	75	-	-
5219	Other Miscellaneous Supplies	2,776	221	3,000	3,000
5220	Repair & Maintenance Supplies	844	1,164	1,100	1,100
5228	Painting Supplies	349	623	700	300
5229	Ground Mtc Supplies	121	185	200	200
5240	Small Tools	657	446	400	800
5241	Small Equip-Office/Operating	1,481	2,745	2,500	2,500
5321	Phone Service	-	-	2,600	-
5322	Postage	244	1,299	500	800
5331	Travel/Training	1,239	12,356	5,000	5,000
5355	Printing & Copying	1,003	723	1,200	1,200
5356	Copier, Printer Lease & Supplies	210	-	500	500
5400	Misc Repair & Mtc Service	773	-	2,000	2,000
5401	Bldg/Structure Repair & Mtc	1,871	-	2,000	2,000
5414	Software Lic. And Mtc Agreements	-	237		-
5433	Dues & Subscription	2,699	3,552	2,500	3,500
5440	Emergency Management	16,095	24,952	20,000	20,000
5441	Other Services & Charges	569	510	1,500	1,500
5443	Board & Meeting Expenses		-	800	800
	TOTAL	45,814	62,095	59,000	56,200
DIVIS	SION TOTAL	583,137	675,376	768,500	976,600

General Fund Revenue Detail	2020 Actual	2021 Actual	2022 Budget	2023 Proposed
Fire Administration - 110-150-1501				
REVENUE SOURCE 4232 State Insurance Premium	832,354	911,238	750,000	800,000
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	1,929	34,742	4,500	7,000
4730 Transfer from Special Revenue	12,146	-	20,700	10,000
DIVISION TOTAL	880,629	980,179	809,400	851,200

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	2020	2021	2022	2023	Difference
233 Assistant Chief	3.00	3.00	3.00	3.00	-
226 Firefighter	63.00	63.00	63.00	63.00	-
227 Equipment Operator	33.00	33.00	33.00	33.00	-
228 Captain	30.00	30.00	30.00	30.00	-
231 Training Officer	2.00	2.00	2.00	1.00	(1.00)
231 Technical Svs Coor	1.00	1.00	1.00	1.00	-
Division Total	132.00	132.00	132.00	131.00	(1.00)
	2020	2021	2022	2023	
Expenditures	Actual	Actual	Budget	Proposed	Difference
Personal Services					
Permanent Salaries	10,034,488	9,951,768	10,255,700	10,393,000	137,300
Overtime	1,125,926	1,010,265	790,800	790,800	-
Other Wages	-	-	-	-	-
Total Salaries	11,160,413	10,962,034	11,046,500	11,183,800	137,300
Benefits	5,180,061	5,101,979	5,225,400	5,573,300	347,900
Other Expense					
Materials & Supplies	163,761	180,065	288,800	327,000	38,200
Services	59,522	44,169	47,800	62,000	14,200
Utilities & Mtc	370,058	362,291	337,100	365,100	28,000
Other	75,059	75,113	65,700	65,700	-
Total Other Expense	668,400	661,637	739,400	819,800	80,400
1	17,008,875	16,725,650	17,011,300	17,576,900	565,600

	2020	2021	2022	2023
General Fund Expenditure Detail	Actual	Actual	Budget	Proposed
Fire Operations - 110-150-1502	Actual	Actual	Duuget	FTOposeu
Fire Operations - 110-150-1502				
PERSONAL SERVICES				
5100 Permanent Salaries	10,034,488	9,951,768	10,255,700	10,393,000
5101 Premium Pay	1,125,926	1,010,265	790,800	790,800
5103 Other Wages	-	-	-	-
TOTAL	11,160,413	10,962,034	11,046,500	11,183,800
EMPLOYEE BENEFITS				
5121 PERA Retirement	1,931,181	1,921,818	1,930,400	1,954,300
5122 FICA - Social Security	-	-	-	-
5123 FICA - Medicare	155,241	153,227	160,200	162,100
5125 Dental Insurance	51,002	50,615	52,300	51,500
5126 Life Insurance	26,265	26,069	23,800	23,600
5127 Health Care Savings Plan (HCSP)	401,429	368,165	270,000	328,900
5130 Cafeteria Plan Benefits	2,593,007	2,552,453	2,771,300	3,035,500
5133 Health or Fitness Program	21,937	29,632	17,400	17,400
TOTAL	5,180,061	5,101,979	5,225,400	5,573,300
	, ,			
OTHER EXPENDITURES				
5205 Safety & Training Materials	7,794	7,904	100,000	100,000
5210 Plant/Operating Supplies	4,866	3,892	3,500	5,500
5212 Motor Fuels	50,984	80,815	86,300	121,900
5218 Uniforms	8,547	13,400	10,000	10,000
5219 Other Miscellaneous Supplies	29,000	23,115	25,000	25,600
5220 Repair & Maintenance Supplies	2,356	2,315	3,000	3,000
5241 Small Equip-Office/Operating	60,214	48,625	61,000	61,000
5305 Medical Svcs/Testing Fees	7,360	4,041	5,000	5,000
5319 Other Professional Services	19,303	4,535	22,500	22,500
5320 Data Services	17,637	19,839	8,000	8,000
5321 Phone Service	7,548	7,580	7,000	7,500
5322 Postage	68	699	300	-
5360 Insurance	-		-	14,000
5384 Refuse Disposal	7,606	7,474	5,000	5,000
5409 Fleet Services Charges	370,058	362,291	337,100	365,100
5414 Software Lic/Mtc Agree	42,862	44,320	22,500	22,500
5441 Other Services & Charges	5,056	1,107	6,200	6,200
5446 Tuition Reimbursement	3,065	5,632	20,000	20,000
5450 Laundry	24,076	24,054	17,000	17,000
TOTAL	668,400	661,637	739,400	819,800
DIVISION TOTAL	17,008,875	16,725,650	17,011,300	17,576,900

	2020	2021	2022	2023
General Fund Revenue Detail	Actual	Actual	Budget	Proposed
Fire Operations - 110-150-1502				
REVENUE SOURCE				
4654 Other Reimbursements	6,099	1,025	-	-
4730 Transfer from Special Revenue	116,930	245,082	73,900	235,000
DIVISION TOTAL	123,029	246,107	73,900	235,000

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.

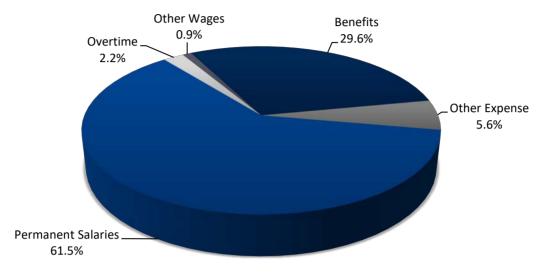
Budgeted FTE's	2020	2021	2022	2023	Difference
233 Fire Marshal	1.00	1.00	1.00	1.00	-
230 Deputy Fire Marshal	2.00	2.00	2.00	2.00	-
Solid Waste					
28 Compliance	1.00	1.00	-	-	-
Prop. & Solid Waste					
29 Compliance Officer	-	-	2.00	2.00	-
29 Housing Inspector	4.00	4.00	3.00	3.00	-
30 Blight Mitigation Spec	-	-	-	1.00	1.00
32 Lead Housing Inspector Sprinkler Permit	1.00	1.00	1.00	1.00	-
32 Reviewer	1.00	1.00	1.00	1.00	-
Admin Information					
129 Spec	2.00	2.00	1.50	2.00	0.50
Division Total	12.00	12.00	11.50	13.00	1.50
	2020	2021	2022	2023	
Expenditures	Actual	Actual	Budget	Proposed	Difference
Personal Services					
Permanent Salaries	698,785	792,477	850,500	983,300	132,800
Overtime	12,900	15,494	11,300	11,300	-
Other Wages	113	-	-	-	
Total Salaries	711,798	807,971	861,800	994,600	132,800
Benefits	296,127	348,571	374,100	441,000	66,900
Other Expense					
Materials & Supplies	22,899	18,440	17,500	22,600	5,100
Services	14,967	17,335	28,500	28,500	-
Utilities & Mtc	18,614	15,628	18,700	22,900	4,200
Other	12,229	126,298	26,300	26,300	-
Total Other Expense	68,708	177,702	91,000	100,300	9,300
1					
Division Total	1,076,633	1,334,244	1,326,900	1,535,900	209,000

		2020	2021	2022	2023
Gen	eral Fund Expenditure Detail	Actual	Actual	Budget	Proposed
	afety - 110-150-1503	710000		20.0.600	
	•				
	ONAL SERVICES			252.500	
5100	Permanent Salaries	698,785	792,477	850,500	983,300
5101	Premium Pay	12,900	15,494	11,300	11,300
5103	Other Wages	113	-	-	
E 1 4 D	TOTAL	711,798	807,971	861,800	994,600
	LOYEE BENEFITS	74.072	00.405	02.000	404 700
5121	PERA Retirement	74,072	88,485	93,800	104,700
5122	FICA - Social Security	28,283	31,643	34,800	42,400
5123	FICA - Medicare	10,021	11,401	12,500	14,400
5125	Dental Insurance	3,713	4,183	4,600	5,100
5126	Life Insurance	1,921	2,228	2,100	2,300
5127	Health Care Savings Plan (HCSP)	18,527	29,839	22,300	18,900
5130	Cafeteria Plan Benefits	158,914	180,432	204,000	253,200
5133	Health or Fitness Program	677	360	-	-
ОТШ	TOTAL	296,127	348,571	374,100	441,000
	ER EXPENDITURES	0.4.40	4 700	4.500	4 500
5200	Office Supplies	9,143	1,738	1,500	1,500
5202	Audiovisual & Photography	2,427	847	500	500
5205	Safety & Training Materials	3,345	3,079	1,500	1,500
5212	Motor Fuels	4,292	8,079	10,900	13,100
5218	Uniforms	-	-	-	2,900
5219	Other Miscellaneous Supplies	2,034	4,236	1,500	1,500
5241	Small Equipment-Office Operating	1,659	461	1,600	1,600
5321	Phone Service	4,063	4,463	2,600	2,600
5331	Travel/Training	9,408	11,800	18,000	18,000
5335	Local Mileage Reimbursement	-	645	1,000	1,000
5355	Printing & Copying	1,496	428	3,000	3,000
5356	Copier, Printer Lease & Supplies	-	-	3,900	3,900
5400	Misc Repair & Mtc Service	176	427	300	300
5409	Fleet Services Charges	17,821	13,803	15,400	19,600
5414	Software Lic. & Mtc Agreements	-	900		-
5427	Credit Card Commissions	618	497	3,000	3,000
5433	Dues and Subscriptions	798	1,246	1,000	1,000
5435	Books & Pamphlets	1,625	1,267	2,500	2,500
5441	Other Services and Charges	4,712	23,785	22,500	22,500
5443	Board & Meeting Expenses	-	-	300	300
5459	Fire Safety Education Account	659	-	-	-
5700	Interfund Transfers Out	4,434	100,000	-	-
	TOTAL	68,708	177,702	91,000	100,300
DIVIS	ION TOTAL	1,076,633	1,334,244	1,326,900	1,535,900

General Fund Revenue Detail	2020 Actual	2021 Actual	2022 Budget	2023 Proposed
Life Safety - 110-150-1503				
REVENUE SOURCE				
4153 Multiple Dwelling License	808,848	993,003	950,000	1,031,800
4154 Commercial Use/Occupancy Permit	116,043	128,627	100,000	123,800
4160 Fire Protection Systems Permit Fees	77,843	61,231	95,500	95,500
4306 Building Appeals Fees	127	-	-	-
4644 Misc Fees, Sales, Service	5,044	6,245	5,500	6,000
4654 Other Reimbursements	918	(325)	-	-
4730 Transfer from Special Revenue		-	-	115,700
DIVISION TOTAL	1,008,823	1,188,781	1,151,000	1,372,800

Police Department

2023 Proposed Budget by Expenditure Category



	2020	2021	2022	2023	
Expenditures by Category	Actual	Actual	Budget	Proposed	Difference
Permanent Salaries	15,249,052	14,646,718	16,367,400	16,786,500	419,100
Overtime	1,004,054	1,151,212	597,300	597,300	-
Other Wages	65,792	160,918	193,500	256,400	62,900
Total Personal Services	16,318,899	15,958,849	17,158,200	17,640,200	482,000
Benefits	7,272,015	7,112,854	7,742,600	8,081,000	338,400
Other Expense	1,097,677	1,471,251	1,505,800	1,580,500	74,700
Department Total	24,688,591	24,542,954	26,406,600	27,301,700	895,100
	2020	2021	2022	2023	Difference
Budgeted FTE's	180.50	183.00	183.50	184.00	0.50

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	2020	2021	2022	2023	Difference
Chief of Police	1.00	1.00	1.00	1.00	-
1150 Deputy Chief	2.00	2.00	3.00	3.00	-
1110 Lieutenant	10.00	10.00	9.00	9.00	-
1085 Public Info Officer	1.00	1.00	1.00	1.00	-
1080 Records & Tech Mgr	1.00	1.00	1.00	1.00	-
1090 Budget & Grant Supv.	-	-	1.00	1.00	-
21 Animal Services Tech	0.50	0.50	0.50	1.00	0.50
24 Evidence Technician	2.00	2.00	2.00	1.00	(1.00)
27 Animal Control Officer	1.00	1.00	1.00	1.00	-
27 Opioid Program Tech	1.00	1.00	1.00	-	(1.00)
27 Peer Recovery Spec	-	-	-	3.00	3.00
29 Opioid Program Spec.	-	-	1.00	1.00	-
29 Prop & Evidence Spec	1.00	1.00	1.00	1.00	-
31 Animal Shelter Lead	1.00	1.00	1.00	1.00	-
32 Project Coordinator	-	0.50	-	2.00	2.00
124 Police Records Tech I	2.00	2.00	2.00	-	(2.00)
128 Police Records Tech II	6.00	6.00	6.00	6.00	-
129 Admin Info Specialist	1.00	1.00	1.00	1.00	-
131 Executive Assistant	2.00	2.00	2.00	3.00	1.00
133 Data Release Coor	1.00	1.00	1.00	2.00	1.00
133 Sr Police Records Tech Budget & Grants	2.00	2.00	2.00	2.00	-
134 Analyst	1.00	1.00	-	-	-
134 Crime & Intel Analyst	2.00	2.00	2.00	1.00	(1.00)
138 Sr Crime & Intel Analyst	-	-	-	2.00	2.00
326 Police Officer	73.00	76.00	73.00	79.00	6.00
327 Police Investigator	47.00	46.00	49.00	39.00	(10.00)
328 Sergeant	22.00	22.00	22.00	22.00	-
Department Total	180.50	183.00	183.50	184.00	0.50

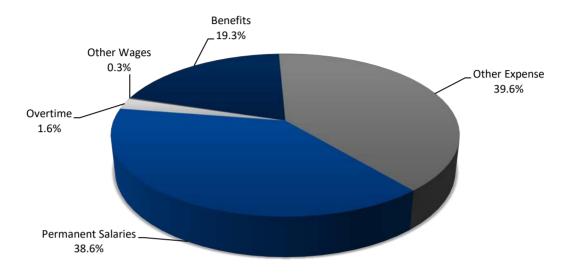
	2020	2021	2022	2023	
Expenditures	Actual	Actual	Budget	Proposed	Difference
Personal Services					_
Permanent Salaries	15,249,052	14,646,718	16,367,400	16,786,500	419,100
Overtime	1,004,054	1,151,212	597,300	597,300	-
Other Wages	65,792	160,918	193,500	256,400	62,900
Total Salaries	16,318,899	15,958,849	17,158,200	17,640,200	482,000
Benefits	7,272,015	7,112,854	7,742,600	8,081,000	338,400
Other Expense					
Materials & Supplies	273,083	412,927	430,600	479,200	48,600
Services	117,034	184,540	163,100	163,100	-
Utilities & Maintenance	286,618	335,107	275,800	303,900	28,100
Other	420,941	538,677	636,300	634,300	(2,000)
Total Other Expense	1,097,677	1,471,251	1,505,800	1,580,500	74,700
Department Total	24,688,591	24,542,954	26,406,600	27,301,700	895,100
·	_				
		2020	2021	2022	2023
General Fund Expenditu		Actual	Actual	Budget	Proposed
Police Department - 110-160-1	610				
PERSONAL SERVICES					
5100 Permanent Salaries		15,249,052	14,646,718	16,367,400	16,786,500
5101 Premium Pay		1,004,054	1,151,212	597,300	597,300
5103 Other Wages		65,792	160,918	193,500	256,400
TOTAL		16,318,899	15,958,849	17,158,200	17,640,200
EMPLOYEE BENEFITS					
5121 PERA Retirement		2,571,309	2,558,842	2,795,100	2,827,200
5122 FICA - Social Security		105,504	111,968	116,700	141,200
5123 FICA - Medicare		229,056	223,368	248,800	255,800
5125 Dental Insurance		71,544	70,175	72,700	72,900
5126 Life Insurance		36,856	36,125	33,000	33,100
5127 Health Care Savings Plan (HCSP)		747,289	680,148	838,300	704,500
5130 Cafeteria Plan Benefits	•	3,509,827	3,431,389	3,636,800	4,045,100
5133 Health or Fitness Progran	า	630	840	1,200	1,200
TOTAL	_	7,272,015	7,112,854	7,742,600	8,081,000

	2020	2021	2022	2023
General Fund Expenditure Detail	Actual	Actual	Budget	Proposed
Police Department - 110-160-1610				
OTHER EXPENDITURES				
5200 Office Supplies	6,799	8,416	20,000	15,000
5201 Computer Supplies/Software	3,306	1,405	1,500	1,500
5202 Audiovisual & Photography	826	-	1,000	-
5205 Safety & Training Materials	-	-	1,500	1,500
5212 Motor Fuels	150,117	209,797	292,500	347,100
5214 Food for Animals	1,984	4,195	3,000	3,000
5217 Ammunition	15,546	64,212	50,000	50,000
5218 Uniforms	63,474	84,206	34,100	34,100
5219 Other Miscellaneous Supplies	17,017	20,643	20,000	20,000
5220 Repair & Maintenance Supplies	208	3,013	5,000	5,000
5241 Small Equip-Office/Operating	13,808	17,041	2,000	2,000
5305 Medical Svcs/Testing Fees	-	378	-	-
5319 Other Professional Services	15,757	21,755	30,000	30,000
5320 Data Services	37,586	43,580	36,000	36,000
5321 Phone Service	50,466	75,618	81,600	81,600
5322 Postage	1,133	470	1,500	1,500
5331 Travel/Training	2,229	35,278	5,000	5,000
5355 Printing & Copying	6,214	2,324	4,000	4,000
5356 Copier, Printer Lease & Supplies	1,822	1,625	2,500	2,500
5384 Refuse Disposal	1,827	3,513	2,500	2,500
5409 Fleet Services Charges	286,618	329,257	275,800	295,900
5412 Building Rental	-	5,850	-	8,000
5414 Software Licenses & Mtce Agreements	309,148	305,881	327,000	327,000
5433 Dues & Subscription	5,574	5,963	4,000	4,000
5437 Automated Pawn System	11,435	11,435	11,500	11,500
5438 Licenses	4,770	360	5,500	5,500
5441 Other Services & Charges	55,508	125,340	32,000	30,000
5443 Board & Meeting Expenses	-	296	2,000	2,000
5448 Police Training	32,007	86,901	251,800	251,800
5490 Donations to Civic Organizations	2,500	2,500	2,500	2,500
TOTAL	1,097,677	1,471,251	1,505,800	1,580,500
DEPARTMENT TOTAL	24,688,591	24,542,954	26,406,600	27,301,700

	2020	2021	2022	2023
General Fund Revenue Detail	Actual	Actual	Budget	Proposed
Police Department - 110-160-1610				
REVENUE SOURCE				
4209 Federal Grant	16,418	-	16,000	16,000
4220 State of Minnesota	2,182	32,954	-	-
4227 Police Training Reimbursement	148,664	156,616	151,800	151,800
4232 State Insurance Premium	1,420,806	1,424,082	1,420,800	1,420,800
4261 ISD 709	33,588	188,072	138,500	309,500
4322 Animal Shelter Fees	11,424	15,672	12,000	12,000
4326 Criminal History Checks	176	210	400	400
4328 Pawnbroker Transaction Surcharge	22,358	28,158	30,000	30,000
4329 False Alarm Fees & Penalties	21,837	26,148	18,000	18,000
4474 Police Felony Forfeitures	14,194	22,900	-	-
4631 Media Sales	588	513	1,200	1,200
4635 Auction Proceeds	9,176	6,536	-	-
4644 Misc. Fees, Sales & Services	3,650	21,460	-	-
4650 Salaries Reimbursement	4,445	46,700	10,000	10,000
4651 Reimburse Extra Duty Employment	(1,094)	-	-	-
4654 Other Reimbursements	32,224	62,415	15,000	15,000
4655 Drug Task Force Reimbursement	107,092	40,188	-	-
4700 Other Sources	1,000	-	-	-
4730 Transfer from Tourism Taxes	1,231,427	243,100	329,300	329,300
4730 Transfer from Police Grant Fund	-	1,447,819	1,515,700	1,210,800
4730 Transfer from Police Grant Fund - OT	-	326,938	126,000	121,000
4730 Transfer from Parking Fund	-	58,498	66,600	66,600
4730 Transfer from Internal Srvc Fund		2,313	-	-
DEPARTMENT TOTAL	3,080,156	4,151,291	3,851,300	3,712,400

Public Works & Utilities - General Operations

2023 Proposed Budget by Expenditure Category



	2020	2021	2022	2023	
Expenditures by Category	Actual	Actual	Budget	Proposed	Difference
Permanent Salaries	3,970,629	3,992,732	4,132,900	4,228,700	95,800
Overtime	258,639	224,916	173,000	243,000	70,000
Other Wages	75	29,962	30,000	30,000	-
Retirement Incentive	7,606	-	-	-	
Total Personal Services	4,236,950	4,247,610	4,335,900	4,501,700	165,800
Benefits	1,848,879	1,954,351	1,962,700	2,117,400	154,700
Other Expense	3,663,509	3,135,753	4,141,300	4,338,100	196,800
Department Total	9,749,338	9,337,714	10,439,900	10,957,200	517,300

	2020	2021	2022	2023	
Expenditures by Division	Actual	Actual	Budget	Proposed	Difference
Director's Office	99,846	87,716	89,600	91,800	2,200
Street Maintenance	7,693,802	7,214,840	8,325,400	8,732,500	407,100
Engineering	1,955,690	2,035,158	2,024,900	2,132,900	108,000
Department Total	9,749,338	9,337,714	10,439,900	10,957,200	517,300

	2020	2021	2022	2023	Difference
Budgeted FTE's	60.4	60.4	60.1	60.1	-

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	2020	2021	2022	2023	Difference
1170 Director	0.20	0.20	0.20	0.20	-
33 PW&U Analyst	0.20	0.70	0.40	0.40	-
Budget & Operations					
133 Analyst	0.50	-	-	-	-
Division Total	0.90	0.90	0.60	0.60	-
	2020	2021	2022	2023	7.00
Expenditures	Actual	Actual	Budget	Proposed	Difference
Personal Services					
Permanent Salaries	69,586	60,538	61,300	62,900	1,600
Overtime	102	-	-	-	-
Other Wages	-	-	-	-	
Total Salaries	69,688	60,538	61,300	62,900	1,600
Benefits	29,554	26,561	27,400	28,000	600
Other Expense					
Materials & Supplies	102	105	200	200	-
Services	231	243	500	500	-
Other	271	269	200	200	-
Total Other Expense	604	617	900	900	-
Division Total	99,846	87,716	89,600	91,800	2,200

	2020	2021	2022	2023
General Fund Expenditure Detail	Actual	Actual	Budget	Proposed
Public Works Director - 110-500-1900				
PERSONAL SERVICES				
5100 Permanent Salaries	69,586	60,538	61,300	62,900
5101 Premium Pay	102	-	-	-
5103 Other Wages	-	-	-	-
TOTAL	69,688	60,538	61,300	62,900
ENADLOVEE DENIETES				
EMPLOYEE BENEFITS 5121 PERA Retirement	4,941	4,458	4,600	4,700
5121 FERA Retirement 5122 FICA - Social Security	4,941 3,986	4,436 3,375	3,800	4,700 3,900
5123 FICA - Medicare	958	832	900	900
5125 Dental Insurance	289	238	200	200
5126 Life Insurance	150	122	100	100
5127 Health Care Savings Plan (HCSP)	2,061	2,005	2,100	900
5130 Cafeteria Plan Benefits	17,120	15,530	15,700	17,300
5133 Health or Fitness Program	48	-	-	-
TOTAL	29,554	26,561	27,400	28,000
		,	_:,:::	
OTHER EXPENDITURES				
5200 Office Supplies	25	105	100	100
5241 Small Equip-Office/Operating	77	-	100	100
5321 Phone Service	122	169	200	200
5331 Travel/Training	-	-	100	100
5335 Local Mileage Reimbursement	109	74	200	200
5433 Dues & Subscription	271	269	200	200
TOTAL	604	617	900	900
DIVISION TOTAL	99,846	87,716	89,600	91,800

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	2020	2021	2022	2023	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	4.00	-	-	-
23 Street Maint. Laborer	-	-	3.00	5.00	2.00
27 Heavy Equip Operator	30.00	31.00	32.00	30.00	(2.00)
Traffic Maintenance					
27 Worker	3.00	3.00	3.00	3.00	-
32 Street Maint Leadwkr	3.00	3.00	2.00	2.00	_
33 Street Maint. Ops. Coord.	3.00	3.00	1.00	1.00	_
33 Street Maint. Ops. coord.			1.00	1.00	
Division Total	44.00	44.00	44.00	44.00	-
	2020	2021	2022	2023	
Expenditures	Actual	Actual	Budget	Proposed	Difference
Personal Services					
Permanent Salaries	2,658,673	2,709,171	2,831,000	2,881,500	50,500
Overtime	163,464	139,139	117,000	187,000	70,000
Other Wages	-	-	-	-	-
Retirement Incentive	7,606	-	-	-	-
Total Salaries	2,829,743	2,848,310	2,948,000	3,068,500	120,500
Benefits	1,304,233	1,343,100	1,374,800	1,472,600	97,800
Other Expense					
Materials & Supplies	1,239,506	1,026,542	1,744,700	1,849,500	104,800
Services	34,224	37,291	42,500	36,200	(6,300)
Utility & Mtc	1,985,312	1,485,846	1,682,000	1,772,000	90,000
Other	300,785	473,750	533,400	533,700	300
Total Other Expense	3,559,827	3,023,430	4,002,600	4,191,400	188,800
Division Total	7,693,802	7,214,840	8,325,400	8,732,500	407,100

Cananal Found Foundations Dateil	2020	2021	2022	2023
General Fund Expenditure Detail	Actual	Actual	Budget	Proposed
Street Maintenance - 110-500-1920				
PERSONAL SERVICES				
5100 Permanent Salaries	2,658,673	2,709,171	2,831,000	2,881,500
5100 Premium Pay	163,464	139,139	117,000	187,000
5101 Fremum Fay 5103 Other Wages	103,404	139,139	117,000	187,000
5105 Other Wages 5105 Retirement Incentive	7.606	-	-	-
TOTAL	7,606 2,829,743	2,848,310	2,948,000	2 069 500
TOTAL	2,029,743	2,040,310	2,946,000	3,068,500
EMPLOYEE BENEFITS				
5118 Meal Allowance	7,665	5,415	10,000	10,000
5121 PERA Retirement	203,500	209,588	217,400	221,300
5122 FICA - Social Security	167,639	172,445	182,800	185,900
5123 FICA - Medicare	39,206	40,330	42,700	43,500
5125 Dental Insurance	16,849	16,962	17,400	17,400
5126 Life Insurance	8,653	8,738	7,900	7,900
5127 Health Care Savings Plan (HCSP)	63,776	59,915	45,300	47,300
5130 Cafeteria Plan Benefits	796,185	829,347	851,300	939,300
5133 Health or Fitness Program	759	360	-	-
TOTAL	1,304,233	1,343,100	1,374,800	1,472,600
OTHER EXPENDITURES				
5200 Office Supplies	490	606	1,200	1,200
5201 Computer Supplies/Software	983	2,316	1,700	1,700
5205 Safety & Training Materials	7,774	3,964	14,000	14,000
5210 Plant/Operating Supplies	13,485	14,780	17,000	20,000
5211 Cleaning/Janitorial Supplies	1,529	3,338	10,000	10,000
5212 Motor Fuels	176,498	237,690	361,000	463,600
5215 Shop Materials	2,122	1,632	2,500	2,500
5218 Uniforms	14,410	13,153	14,600	16,800
5219 Other Miscellaneous Supplies	13,329	13,867	21,600	18,600
5220 Repair & Maintenance Supplies	10,116	10,977	12,600	12,600
5223 Salt & Sand	772,789	541,360	1,005,000	1,005,000
5224 Gravel & Other Misc Materials	84,323	65,757	131,000	131,000
5226 Sign & Signal Materials	53,637	55,486	60,000	60,000
5228 Painting Supplies	84,489	58,430	85,500	85,500
5240 Small Tools	2,668	1,643	5,000	5,000
5241 Small Equip-Office/Operating	865	1,543	2,000	2,000
5320 Data Services	6,303	7,709	6,600	6,600
5321 Phone Service	2,620	2,920	3,200	3,200
	2,020	_,5_5	3,200	3,200

	2020	2021	2022	2023
General Fund Expenditure Detail	Actual	Actual	Budget	Proposed
Street Maintenance - 110-500-1920				
5331 Travel/Training	2,917	1,047	7,000	700
5335 Local Mileage Reimbursement	13,672	12,662	16,000	16,000
5356 Copier, Printer Lease & Supplies	226	190	500	500
5384 Refuse Disposal	8,486	12,764	9,200	9,200
5409 Fleet Services Charges	1,985,312	1,485,846	1,682,000	1,772,000
5412 Building Rental	31,634	35,070	45,000	45,000
5414 Software Licenses & Mtce Agreements	33,978	34,967	38,500	38,800
5415 Vehicle/Equip Rent (Short Term)	25,846	34,595	34,000	34,000
5418 Vehicle/Equip Rent (Long Term)	205,156	365,731	400,000	400,000
5441 Other Services & Charges	4,171	3,387	15,900	15,900
5700 Transfers Out to Special Rev Funds	-	800,000		-
TOTAL	3,559,827	3,823,430	4,002,600	4,191,400
DIVISION TOTAL	7,693,802	8,014,840	8,325,400	8,732,500
REVENUE SOURCE				
4240 Municipal State Aid	1,533,400	1,465,349	1,533,400	1,496,100
4260 St Louis County	138,411	138,411	138,400	138,400
4261 ISD 709	6,581	-	18,000	10,000
4636 Sale of Materials	2,614	4,550	5,000	5,000
4654 Other Reimbursements	11,341	49,362	26,000	65,000
4680 Damage or Losses Recovered	19,276	-	-	-
4730 Transfer from Tourism Taxes	-	237,400	321,700	321,700
4730 Transfer from Enterprise Funds	9,600	9,600	9,600	9,600
4730 Transfer from Public Utility Funds	730,372	687,896	865,000	865,000
DIVISION TOTAL	2,451,595	2,592,568	2,917,100	2,910,800

Engineering

Budgeted FTE's

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.

2020

2021

2022

2023

Difference

1140 City Engineer	0.40	0.40	0.40	0.40	-
1140 Chief Eng Transportation	1.00	1.00	1.00	1.00	-
1115 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	-	-	-	-
31 Sr. Engineering Tech.	3.15	3.25	3.25	3.25	-
34 Sr. Engineering Spec.	1.20	1.40	1.40	1.40	-
36 Project Engineer	2.00	2.00	2.00	2.00	-
126 Information Technician	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	-
_					
	2020	2021	2022	2023	
Expenditures	Actual	Actual	Budget	Proposed	Difference
Experiarea		7.000.	244800	oposeu	Difference
Personal Services	71000	7100001	Dunger	· roposeu	Difference
	1,242,371	1,223,024	1,240,600	1,284,300	43,700
Personal Services					
Personal Services Permanent Salaries	1,242,371	1,223,024	1,240,600	1,284,300	
Personal Services Permanent Salaries Overtime	1,242,371 95,072	1,223,024 85,777	1,240,600 56,000	1,284,300 56,000	
Personal Services Permanent Salaries Overtime Other Wages	1,242,371 95,072 75	1,223,024 85,777 29,962	1,240,600 56,000 30,000	1,284,300 56,000 30,000	43,700 - -
Personal Services Permanent Salaries Overtime Other Wages Total Salaries	1,242,371 95,072 75 1,337,519	1,223,024 85,777 29,962 1,338,762	1,240,600 56,000 30,000 1,326,600	1,284,300 56,000 30,000 1,370,300	43,700 - - - 43,700
Personal Services Permanent Salaries Overtime Other Wages Total Salaries Benefits	1,242,371 95,072 75 1,337,519	1,223,024 85,777 29,962 1,338,762	1,240,600 56,000 30,000 1,326,600	1,284,300 56,000 30,000 1,370,300	43,700 - - - 43,700
Personal Services Permanent Salaries Overtime Other Wages Total Salaries Benefits Other Expense	1,242,371 95,072 75 1,337,519 515,092	1,223,024 85,777 29,962 1,338,762 584,691	1,240,600 56,000 30,000 1,326,600 560,500	1,284,300 56,000 30,000 1,370,300 616,800	43,700 - - - 43,700 56,300
Personal Services Permanent Salaries Overtime Other Wages Total Salaries Benefits Other Expense Materials & Supplies	1,242,371 95,072 75 1,337,519 515,092 27,255	1,223,024 85,777 29,962 1,338,762 584,691 22,800	1,240,600 56,000 30,000 1,326,600 560,500	1,284,300 56,000 30,000 1,370,300 616,800 41,700	43,700 - - 43,700 56,300 (1,000)
Personal Services Permanent Salaries Overtime Other Wages Total Salaries Benefits Other Expense Materials & Supplies Services	1,242,371 95,072 75 1,337,519 515,092 27,255 25,696	1,223,024 85,777 29,962 1,338,762 584,691 22,800 44,351	1,240,600 56,000 30,000 1,326,600 560,500 42,700 51,100	1,284,300 56,000 30,000 1,370,300 616,800 41,700 55,400	43,700 - - 43,700 56,300 (1,000) 4,300
Personal Services Permanent Salaries Overtime Other Wages Total Salaries Benefits Other Expense Materials & Supplies Services Utility & Mtc	1,242,371 95,072 75 1,337,519 515,092 27,255 25,696 26,428	1,223,024 85,777 29,962 1,338,762 584,691 22,800 44,351 18,793	1,240,600 56,000 30,000 1,326,600 560,500 42,700 51,100 16,100	1,284,300 56,000 30,000 1,370,300 616,800 41,700 55,400 20,300	43,700 - - 43,700 56,300 (1,000) 4,300 4,200
Personal Services Permanent Salaries Overtime Other Wages Total Salaries Benefits Other Expense Materials & Supplies Services Utility & Mtc Other Total Other Expense	1,242,371 95,072 75 1,337,519 515,092 27,255 25,696 26,428 23,700	1,223,024 85,777 29,962 1,338,762 584,691 22,800 44,351 18,793 25,762	1,240,600 56,000 30,000 1,326,600 560,500 42,700 51,100 16,100 27,900	1,284,300 56,000 30,000 1,370,300 616,800 41,700 55,400 20,300 28,400	43,700 - - 43,700 56,300 (1,000) 4,300 4,200 500 8,000
Personal Services Permanent Salaries Overtime Other Wages Total Salaries Benefits Other Expense Materials & Supplies Services Utility & Mtc Other	1,242,371 95,072 75 1,337,519 515,092 27,255 25,696 26,428 23,700	1,223,024 85,777 29,962 1,338,762 584,691 22,800 44,351 18,793 25,762	1,240,600 56,000 30,000 1,326,600 560,500 42,700 51,100 16,100 27,900	1,284,300 56,000 30,000 1,370,300 616,800 41,700 55,400 20,300 28,400	43,700 - - 43,700 56,300 (1,000) 4,300 4,200 500

General Fund Expenditure Detail	2020 Actual	2021 Actual	2022 Budget	2023 Proposed
Engineering - 110-500-1930				
PERSONAL SERVICES				
5100 Permanent Salaries	1,242,371	1,223,024	1,240,600	1,284,300
5101 Premium Pay	95,072	85,777	56,000	56,000
5103 Other Wages	75	29,962	30,000	30,000
TOTAL	1,337,519	1,338,762	1,326,600	1,370,300
EMPLOYEE BENEFITS				
5118 Meal Allowance	75	_	200	200
5121 PERA Retirement	97,874	97,239	96,400	99,800
5122 FICA - Social Security	80,495	80,355	82,400	85,000
5123 FICA - Medicare	18,825	18,805	19,300	19,800
5125 Dental Insurance	6,118	6,052	6,100	6,100
5126 Life Insurance	3,152	3,118	2,800	2,800
5127 Health Care Savings Plan (HCSP)	28,968	53,968	20,600	21,300
5130 Cafeteria Plan Benefits	279,159	324,272	332,700	381,800
5133 Health or Fitness Program	428	882	-	-
TOTAL	515,092	584,691	560,500	616,800
OTHER EXPENDITURES				
5200 Office Supplies	414	410	1,300	1,100
5201 Computer Supplies/Software	323	1,858	200	100
5203 Paper/Stationery/Forms	22	99	500	500
5205 Safety & Training Materials	1,346	1,438	1,500	1,500
5211 Cleaning/Janitorial Supplies	1,083	460	700	700
5212 Motor Fuels	2,367	4,154	3,900	5,100
5218 Uniforms	1,829	1,829	1,800	1,900
5219 Other Miscellaneous Supplies	304	734	200	400
5220 Repair & Maintenance Supplies	11,965	7,015	18,000	17,400
5240 Small Tools	2,788	2,644	3,700	2,700
5241 Small Equip-Office/Operating	1,009	1,556	4,000	3,900
5242 Survey Equipment and Supplies	3,804	604	6,900	6,400
5303 Engineering Services	16,037	29,224	30,600	35,500
5319 Other Professional Services	-	73	500	100
5320 Data Services	2,479	2,357	2,200	2,200
5321 Phone Service	4,582	4,612	4,600	4,600
5322 Postage	33	-	100	100
5331 Travel/Training	1,619	6,731	9,300	9,300

	2020	2021	2022	2023
General Fund Expenditure Detail	Actual	Actual	Budget	Proposed
Engineering - 110-500-1930 continued				
5335 Local Mileage Reimbursement	-	221	800	800
5355 Printing & Copying	83	357	1,700	1,700
5356 Copier, Printer Lease & Supplies	397	296	800	600
5384 Refuse Disposal	467	481	500	500
5404 Equipment/Machinery Repair & Mtc	20,874	9,655	13,100	12,100
5409 Fleet Services Charges	5,554	9,137	3,000	8,200
5414 Software Licenses & Mtce Agreement	14,135	17,129	16,900	16,900
5433 Dues & Subscription	404	128	2,700	4,700
5435 Books & Pamphlets	-	1,783	400	400
5438 Licenses	185	-	600	-
5441 Other Services & Charges	8,456	6,197	6,900	6,000
5450 Laundry	519	524	400	400
TOTAL	103,079	111,705	137,800	145,800
DIVISION TOTAL	1,955,690	2,035,158	2,024,900	2,132,900
REVENUE SOURCE				
4152 Excavation Permits	22,236	27,634	20,000	22,000
4170 Miscellaneous Permits	302,593	196,085	59,000	90,000
4370 Engineering Services	105,504	1,123,914	300,000	170,000
4472 Administrative Fines	1,620	-	-	-
4631 Media Sales	-	33	100	-
4654 Other Reimbursements	-	36	-	-
4730 Transfer from Tourism Taxes	-	-	61,100	61,100
DIVISION TOTAL	431,953	1,347,702	440,200	343,100

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.

	2020	2021	2022	2023
General Fund Expenditure Detail	Actual	Actual	Budget	Proposed
EXPENDITURES				
Citywide Dues & Lobbying	119,951	184,674	124,500	189,500
Citywide Communications	232,727	152,705	236,800	236,800
Miscellaneous	632,870	295,616	886,900	886,900
Civic Affairs and Awards	42,033	12,828	65,500	63,500
Business Improvement Dist.	412,806	410,188	370,000	370,000
Public Access Television	182,000	182,000	182,000	182,000
Sales Tax Administration	85,076	87,049	120,000	120,000
Capital Program - CEP	598,194	59,506	47,000	33,000
Unemployment Compensation	4,829	-	27,500	27,500
Benefits Administration	83,193	120,467	123,000	123,000
Retiree Medical & Life Insurance	8,147,020	8,294,746	7,399,100	7,399,100
Self Insurance Contribution	1,400,000	2,440,000	3,236,000	2,400,000
State of MN PERA Contribution Employer Ex	502,878	368,733	-	-
Accruals	-	-	500,000	500,000
Interfund Transfers to Special Rev Funds	9,159	350,000	250,000	117,700
Interfund Transfers to Internal Svc Funds	-	100,000	-	-
Capital Equipment	-	-	-	3,000,000
DEPARTMENT TOTAL	12,452,736	13,058,511	13,568,300	15,649,000
REVENUE SOURCE				
4233 State of MN PERA Contribution	502,878	368,733	-	-
4500 Assessments - Service Charge	412,806	410,188	370,000	370,000
4639 Sale of Equipment	59,976	154,779	-	-
4640 Sale of Land	163,500	36,063	-	-
4654 Other Reimbursements	1,156,427	789,853	-	_
4730 Transfer from Special Revenue	4,567,151	547,392	425,000	425,000
4730 ARPA Funding	-	-	2,551,600	245,000
4730 ARPA Capital	_	_	-	3,000,000
4999 Cash Balance Forward	-	-	200,000	-
DEPARTMENT TOTAL	6,862,738	2,307,007	3,546,600	4,040,000

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.

	2020 Actual	2021 Actual	2022 Budget	2023
	Actual	Actual	Buuget	Proposed
FUND BALANCE - JANUARY 1	111,718,451	127,930,252	156,164,331	163,960,125
REVENUES				
Taxes	14,289,178	16,472,835	15,077,200	15,227,200
Intergovernmental	10,585,655	17,284,994	13,085,744	12,509,287
Miscellaneous	35,034,620	49,490,895	29,237,054	37,752,091
TOTAL REVENUES	59,909,454	83,248,724	57,399,998	65,488,578
EXPENSES				
Personal Services	15,251,022	17,384,781	16,345,328	16,996,175
Other Services and Charges	6,025,072	8,421,143	8,306,186	11,368,086
Transfers	14,219,175	16,874,133	13,916,449	13,843,600
Miscellaneous	8,202,384	12,334,588	11,036,241	10,763,510
TOTAL EXPENSES	43,697,653	55,014,646	49,604,204	52,971,371
FUND BALANCE - DECEMBER 31	127,930,252	156,164,331	163,960,125	176,477,332

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.

	2020 Actual	2021 Actual	2022 Budget	2023 Proposed
FUND BALANCE - JANUARY 1	(406,497)	(264,760)	308,891	317,643
REVENUES				
Intergovernmental, State of MN	238,137	190,000	330,000	190,000
Admissions	497,359	1,221,397	1,209,309	1,397,300
Concessions & Commissions, Misc	151,503	377,591	251,097	284,500
Reimbursement, Lake Superior				
Zoological Society	-	-	19,534	47,600
Investment Income	-	745	-	-
Gifts and Donations	96,843	116,668	63,500	105,100
Other Sources	9,229	189,953	6,600	20,100
Interfund Transfer from Tourism Tax	510,000	510,000	510,000	510,000
TOTAL REVENUES	1,503,071	2,606,354	2,390,040	2,554,600
EXPENSES				
Phone Service	834	834	3,600	-
Contract Services, Zoo Personnel	670,664	916,199	1,300,102	1,490,800
Contract Services, Op Expenses	676,929	1,073,631	1,040,686	1,017,400
Bank Charges	12,907	42,039	32,000	31,500
Interest	-	-	4,900	8,400
TOTAL EXPENSES	1,361,334	2,032,703	2,381,288	2,548,100
FUND BALANCE - DECEMBER 31	(264,760)	308,891	317,643	324,143

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.

	2020 Actual	2021 Actual	2022 Budget	2023 Proposed
FUND BALANCE - JANUARY 1	1,546,260	1,969,842	1,374,202	1,374,202
REVENUES				
Property Tax Levy	2,837,698	2,844,683	2,880,000	2,880,000
Intergovernmental Revenue	760,907	336,053	-	-
Licenses and Permits	53,305	110,247	61,500	70,000
Miscellaneous	163,543	260,240	234,500	41,400
Transfers In	157,371	382,434	-	67,700
TOTAL REVENUES	3,972,825	3,933,657	3,176,000	3,059,100
EXPENSES				
Personal Services	1,205,571	1,360,410	1,859,600	2,031,900
Other Services and Charges	896,407	1,258,051	521,800	480,300
Supplies	165,812	184,985	208,300	208,500
Transfers Out	842,746	467,371	61,300	59,100
Capital Outlay	438,706	1,258,480	525,000	211,600
TOTAL EXPENSES	3,549,243	4,529,297	3,176,000	2,991,400
FUND BALANCE - DECEMBER 31	1,969,842	1,374,202	1,374,202	1,441,902

32 Project Coordinator

29 Parks Permit Coordinator

Recreation Specialist

Division Total

30 Trails Coordinator

27 Project Technician

27

Parks continued				205
BUDGETED FTE'S	2020	2021	2022	2023
1110 Manager Parks & Recreation	1.00	1.00	1.00	1.00
1080 Assistant Manager	2.00	2.00	1.00	1.00
133 Budget & Operations Analyst	0.20	0.20	0.20	0.20
131 Grant Coordinator	-	-	-	0.75
127 Admin Clerical Specialist	1.00	1.00	1.00	1.00
124 Senior Center Coordinator	1.00	1.00	-	-
34 Natural Resources Coordinator	0.50	0.50	0.50	0.50
34 Senior Parks Planner	1.00	1.00	1.00	1.00

1.00

1.00

1.00

4.00

13.70

1.00

1.00

1.00

4.00

13.70

1.00

1.00

1.00

1.00

5.00

13.70

1.00

1.00

1.00

1.00

5.00

14.45

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.

	2020 Actual	2021 Actual	2022 Budget	2023 Proposed
FUND BALANCE - JANUARY 1	1,739,973	1,982,593	2,127,062	2,127,062
REVENUES				
Intergovernmental	317,180	989,914	262,500	365,000
Miscellaneous	717,184	864,347	760,100	914,800
Transfers In	9,434	-	-	-
TOTAL REVENUES	1,043,798	1,854,261	1,022,600	1,279,800
EXPENSES				
Personal Services - Police Extra Duty Pay	134,776	130,377	253,900	218,900
Other Services and Charges	224,657	616,936	344,900	389,100
Transfers Out	376,710	446,019	343,900	590,800
Miscellaneous	65,035	188,350	79,900	81,000
Capital Equipment	-	328,110	-	-
TOTAL EXPENSES	801,178	1,709,792	1,022,600	1,279,800
FUND BALANCE - DECEMBER 31	1,982,593	2,127,062	2,127,062	2,127,062

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.

	2020	2021	2022	2023
	Actual	Actual	Budget	Proposed
FUND BALANCE - JANUARY 1	134,160	299,793	413,880	413,880
REVENUES				
Intergovernmental	2,321,640	3,164,870	2,291,245	1,933,423
Felony Forfeitures	264,855	362,217	100,000	100,000
TOTAL REVENUES	2,586,495	3,527,087	2,391,245	2,033,423
EXPENSES				
Other Services and Charges	789,873	1,221,988	422,308	390,123
Transfer to General Fund	1,164,846	1,775,209	1,641,749	1,331,800
Miscellaneous	266,392	309,282	327,188	311,500
Capital Equipment	199,751	106,521	-	
TOTAL EXPENSES	2,420,862	3,413,000	2,391,245	2,033,423
FUND BALANCE - DECEMBER 31	299,793	413,880	413,880	413,880

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.

	2020 Actual	2021 Actual	2022 Budget	2023 Proposed
FUND BALANCE - JANUARY 1	2,444,155	2,372,803	3,097,514	3,097,514
REVENUES				
Earnings on Investments	44,820	(6,283)	-	-
Bond Proceeds	3,307,818	4,521,491	3,550,000	3,685,000
TOTAL REVENUES	3,352,638	4,515,208	3,550,000	3,685,000
EXPENSES				
Bond Issuance Costs	34,338	49,866	50,000	100,000
Capital Equipment - Nonrolling	1,517,506	1,934,594	1,850,000	1,830,000
Capital Equipment - Rolling	1,872,146	1,806,037	1,650,000	1,755,000
TOTAL EXPENSES	3,423,990	3,790,497	3,550,000	3,685,000
FUND BALANCE - DECEMBER 31	2,372,803	3,097,514	3,097,514	3,097,514

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.

	2020	2021	2022	2023
	Actual	Actual	Budget	Proposed
FUND BALANCE - JANUARY 1	4,334	168,506	608,044	932,852
REVENUES				
Intergovernmental	211,145	199,025	100,000	431,900
Rent Revenues	185,421	448,749	344,808	38,257
Sale of Buildings	-	-	-	5,154,083
Interest on Loans, Program Revenue	-	-	-	11,478
Other Reimbursements	2,074	-	-	
TOTAL REVENUES	398,640	647,774	444,808	5,635,718
EXPENSES				
Economic Development	234,468	208,236	120,000	2,187,702
TOTAL EXPENSES	234,468	208,236	120,000	2,187,702

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.

	2020 Actual	2021 Actual	2022 Budget	2023 Proposed
FUND BALANCE - JANUARY 1	26,871,570	30,577,729	32,580,414	32,580,414
REVENUES				
Investment Earnings	4,273,310	6,550,077	425,000	425,000
TOTAL REVENUES	4,273,310	6,550,077	425,000	425,000
EXPENSES				
Transfer to General Fund (annual)	567,151	547,392	425,000	425,000
Transfer to Housing Trust Fund	-	4,000,000	-	-
TOTAL EXPENSES	567,151	4,547,392	425,000	425,000
FUND BALANCE - DECEMBER 31	30,577,729	32,580,414	32,580,414	32,580,414

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.

	2020	2021	2022	2023
	Actual	Actual	Budget	Proposed
FUND BALANCE - JANUARY 1	172,360	57,555	2,143,240	1,143,240
REVENUES				
Other Reimbursements	38,737	43,752	13,500	21,500
Rent of Land	-	4,760	5,000	5,000
Miscellaneous	143	98	-	-
Interfund Transfer from General Fund	57,000	2,157,000	151,000	151,000
Interfund Transfer from Public Utility	75,000	75,000	75,000	75,000
TOTAL REVENUES	170,880	2,280,610	244,500	252,500
EXPENSES				
Personal Services	99,706	95,572	117,800	103,900
Other Services and Charges	34,090	98,642	926,200	948,100
Miscellaneous	4,822	711	500	500
Capital Outlay	147,067	-	200,000	200,000
TOTAL EXPENSES	285,685	194,925	1,244,500	1,252,500
FUND BALANCE - DECEMBER 31	57,555	2,143,240	1,143,240	143,240
BUDGETED FTE'S	2020	2021	2022	2023
33 Energy Coordinator	1	1	1	1

Home Investment Partnerships Program

260

Special Revenue fund established to account for monies received from the U.S. Department of Housing and Urban Development under the Home Investment Partnership (HOME) Program. These costs include single family rehabilitation and administration of the program, as well as funds targeted to affordable housing development by special community housing organizations. The 2022 budget figures represent preliminary estimates only.

	2020 Actual	2021 Actual	2022 Budget	2023 Proposed
FUND BALANCE - JANUARY 1	(123,235)	(100,803)	(24,026)	(24,026)
REVENUES				
Home Grant	621,930	669,535	548,149	573,752
CDBG ARP Grant	-	-	1,986,658	1,986,658
TOTAL REVENUES	621,930	669,535	2,534,807	2,560,410
EXPENSES				
Tenant Based Rental Assistance	97,425	60,838	90,484	107,992
Community Housing Devel Program	473,185	200,200	844,330	1,265,838
Rehabilitation	-	306,925	1,247,180	831,207
Administration	28,888	24,795	352,813	355,373
TOTAL EXPENSES	599,498	592,758	2,534,807	2,560,410
FUND BALANCE - DECEMBER 31	(100,803)	(24,026)	(24,026)	(24,026)

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.

	2020	2021	2022	2023
	Actual	Actual	Budget	Proposed
FUND BALANCE - JANUARY 1	(422,031)	(885,272)	(165,790)	(165,790)
REVENUES				
State of Minnesota				
Community Development Block Grant	2,019,489	4,159,843	2,462,495	2,302,428
Community Development Block Grant				
Cares Act	-		500,310	-
Emergency Shelter Grant	221,910	1,218,503	206,941	202,858
Miscellaneous reimbursements	150,500	25,000	20,000	4,714
TOTAL REVENUES	2,391,899	5,403,346	3,189,746	2,510,000
EXPENSES				
Economic Development	523,089	1,227,817	379,278	362,000
Housing	1,021,789	1,867,111	881,000	1,100,000
Physical Improvements	133,225	150,214	345,709	169,500
Public Service Projects	483,080	847,019	955,681	376,500
Program Administration	693,957	591,703	628,078	502,000
TOTAL EXPENSES	2,855,140	4,683,864	3,189,746	2,510,000
FUND BALANCE - DECEMBER 31	(885,272)	(165,790)	(165,790)	(165,790)

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.

	2020	2021	2022	2023
	Actual	Actual	Budget	Proposed
FUND BALANCE - JANUARY 1	(23,690)	(16,474)	-	9
REVENUES				
Community Development				
Block Grant	684,901	550,853	799,465	791,255
Home Grant	24,074	16,213	54,815	57,375
HRA Housing & Environmental	72,110	84,259	25,000	25,000
Emergency Shelter Grant	28,067	74,905	15,518	15,750
TOTAL REVENUES	809,152	726,230	894,798	889,380
EXPENSES				
Personal Services	770,646	695,070	811,900	806,500
Other Services and Charges	31,290	14,686	82,889	82,889
TOTAL EXPENSES	801,936	709,756	894,789	889,389
FUND BALANCE - DECEMBER 31	(16,474)	-	9	-
BUDGETED FTE'S	2020	2021	2022	2023
1155 Director, Planning & Econ Dev	-	-	-	-
1090 Manager, CD/Housing	0.50	0.50	0.50	0.50
138 Senior Housing Developer	0.50	0.50	0.50	0.50
138 Senior Planner	1.25	1.25	1.25	1.25
135 Economic Developer	0.75	0.75	0.75	0.75
133 Planner II	2.00	2.00	2.00	2.00
131 Grant Coordinator	-	-	1.00	2.00
129 Administrative Info Specialist	0.75	0.75	0.75	0.75
129 Planner I	1.00	1.00	1.00	
DIVISION TOTAL	6.75	6.75	7.75	7.75

Workforce Development

268

Special Revenue fund which accounts for monies received through the Minnesota Department of Employment and Economic Development and St. Louis County to provide job training and employment opportunities for economically disadvantaged, unemployed, and underemployed persons. The 2023 budget figures represent preliminary estimates only and are subject to change as grants are appropriated by the State and approved by the City Council.

		2020	2021	2022	2023
		Actual	Actual	Budget	Proposed
					_
FUND B	BALANCE - JANUARY 1	269,641	198,923	301,719	301,719
REVENU					
	Miscellaneous	2,751	-	-	18,042
	Building Rent	240,175	251,872	249,435	187,282
	MN Family Investment Program	957,244	982,140	912,240	962,919
	Federal Grant	714,039	781,283	1,062,856	729,222
	State Grant	514,879	845,468	697,252	1,187,227
	Local Grant	7,800	89,708	-	-
	Interfund Trsf in from General Fund	4,159	50,000	50,000	50,000
	TOTAL REVENUES	2,441,047	3,000,471	2,971,783	3,134,692
EXPENS					
	Personal Services	1,584,288	1,774,953	1,876,675	2,125,920
	OPEB	2,934	1,860	2,126	2,126
	Other Services and Charges	924,544	1,120,862	1,092,982	1,551,871
	TOTAL EXPENSES	2,511,765	2,897,675	2,971,783	3,679,917
FLINID D	ALLANCE DECEMBED 24	100.022	201 710	201 710	(242 500)
FUND B	SALANCE - DECEMBER 31	198,923	301,719	301,719	(243,506)
BUDGE	TED FTE'S	2020	2021	2022	2023
1150	Director Workforce Development	1.00	1.00	1.00	1.00
	Workforce Development Ops Manager	1.00	1.00	1.00	1.00
132	Workforce Development Technician II	_	5.00	5.00	5.00
131	Employment Technician	13.64	6.64	6.64	5.64
130	Workforce Development Technician I	-	2.00	3.00	3.80
126	Information Technician	1.00	1.00	1.00	2.00
120	morniadon recinician	1.00	1.00	1.00	2.00
	DIVISION TOTAL	16.64	16.64	17.64	18.44

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.

	2020	2021	2022	2023
	Actual	Actual	Budget	Proposed
FUND BALANCE - JANUARY 1	(2,014)	(1,066)	(4,659)	(4,659)
REVENUES				
Senior Employment Program - State	210,501	244,465	91,917	92,259
Senior Aides Program - Federal	280,617	154,085	212,948	198,979
TOTAL REVENUES	491,118	398,550	304,865	291,238
EXPENSES				
Personal Services	459,393	337,824	300,146	287,837
Other Services and Charges	16,693	44,469	4,719	3,401
Transfers to General Fund	14,084	19,850	-	-
TOTAL EXPENSES	490,170	402,143	304,865	291,238
FUND BALANCE - DECEMBER 31	(1,066)	(4,659)	(4,659)	(4,659)

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.

	2020 Actual	2021 Actual	2022 Budget	2023 Proposed
FUND BALANCE - JANUARY 1	71,510,666	82,675,184	99,913,230	107,577,355
REVENUES				
Investment Earnings	1,532,100	1,488,679	1,465,000	1,570,000
Investment Earnings-City Pooled	-		400,000	400,000
Change in Fair Value	9,776,603	16,017,806	5,800,000	8,500,000
Transfer from Special Revenue Funds	-	-	2,125	2,125
Contributions- Employer	10,287,851	12,041,435	10,194,581	10,449,392
TOTAL REVENUES	21,596,554	29,547,920	17,861,706	20,921,517
EXPENSES				
Administrative Expenses	4,724	5,375	3,000	5,000
Benefits	10,427,312	12,304,499	10,194,581	10,449,392
TOTAL EXPENSES	10,432,036	12,309,874	10,197,581	10,454,392
FUND BALANCE - DECEMBER 31	82,675,184	99,913,230	107,577,355	118,044,480

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.

	2020 Actual	2021 Actual	2022 Budget	2023 Proposed
FUND BALANCE - JANUARY 1	4,450,991	4,382,363	4,520,455	5,336,855
REVENUES				
Investment Earnings Change in Fair Value	33,549	(32,211)	-	-
Transfer from Special Revenue Funds (Tourism)				
- Hotel/Motel Tax	1,209,786	1,979,567	1,795,800	1,837,700
- Food & Beverage Tax	1,439,137	1,923,024	1,959,100	2,025,300
TOTAL REVENUES	2,682,472	3,870,380	3,754,900	3,863,000
EXPENSES				
Miscellaneous	-	888,538	-	-
Transfer to Debt Service	2,751,100	2,843,750	2,938,500	3,036,900
TOTAL EXPENSES	2,751,100	3,732,288	2,938,500	3,036,900
FUND BALANCE - DECEMBER 31	4,382,363	4,520,455	5,336,855	6,162,955

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.

	2020 Actual	2021 Actual	2022 Budget	2023 Proposed
FUND BALANCE - JANUARY 1	442,538	1,753,463	3,445,160	3,445,160
REVENUES				
Property Tax	2,482,789	2,491,795	2,500,000	2,300,000
Other Reimbursements	3,215	-	-	-
Earnings On Investments	18,527	(26,358)	-	-
Interest Earned-Customer Accounts	41	87	-	-
Transfers In from Capital Projects	-	-	-	-
TOTAL REVENUES	2,504,572	2,465,524	2,500,000	2,300,000
EXPENSES				
Personal Services	7,025	146,908	370,000	370,000
Supplies	296,170	461,219	581,000	581,000
Other Services and Charges	35,458	29,029	98,000	98,000
Non-Capital Improvements	23,065	58,715	195,000	445,000
Capital Equipment	4,410	-	-	-
Uncollectible Accounts	713	2,021	-	-
Allowance-Uncollectible Accounts	-	-	-	-
Transfer to Debt Service	-	-	-	-
Transfer to Capital Projects	826,806	75,936	1,256,000	900,000
TOTAL EXPENSES	1,193,647	773,828	2,500,000	2,394,000
FUND BALANCE - DECEMBER 31	1,753,463	3,445,160	3,445,160	3,351,160

Street Improvement Sales Tax

291

Additional half percent general sales tax dedicated to street improvement.

	2020	2021	2022	2023
	Actual	Actual	Budget	Proposed
		4 707 606	. =	
FUND BALANCE - JANUARY 1	1,964,649	1,765,696	3,789,322	3,789,322
REVENUES				
Sales Tax	7,244,748	8,702,733	6,815,000	7,500,000
Use Tax	-	3,418	435,000	-
Earnings on Investments	3,837	-	-	-
TOTAL REVENUES	7,248,585	8,706,152	7,250,000	7,500,000
EXPENSES				
Contract Services	42,538	43,524	-	-
Transfer to Capital Projects	7,405,000	6,639,001	7,250,000	7,500,000
TOTAL EXPENSES	7,447,538	6,682,525	7,250,000	7,500,000
FUND BALANCE - DECEMBER 31	1,765,696	3,789,322	3,789,322	3,789,322

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.

	2020 Actual	2021 Actual	2022 Budget	2023 Proposed
		710000	600	
FUND BALANCE - JANUARY 1	1,144,621	994,177	1,735,673	1,717,373
REVENUE				
Taxes	1,720,106	2,430,206	2,447,200	2,547,200
Street Lighting Fee	5,696	(58)	-	-
Miscellaneous	84,427	121,580	46,000	46,000
Investment Earnings	446	153	-	-
Change in Fair Value Investments	9,793	(6,292)	-	-
TOTAL REVENUES	1,820,468	2,545,589	2,493,200	2,593,200
EXPENSES				
Personal Services	559,371	537,308	558,600	599,700
Supplies	234,554	126,362	298,100	300,400
Other Services and Charges	188,139	222,722	384,000	382,100
Utilities	687,068	857,624	850,000	975,000
Non-Capital Improvements	31,048	472	-	-
Transfers	270,732	59,605	-	-
Capital	-	-	420,800	995,000
TOTAL EXPENSES	1,970,912	1,804,093	2,511,500	3,252,200
FUND BALANCE - DECEMBER 31	994,177	1,735,673	1,717,373	1,058,373
BUDGETED FTE'S	2020	2021	2022	2023
34 Traffic Operations Coordinator	0.0	0.0	0.0	1.0
33 Signal Electrician	0.0	0.0	0.0	3.0
32 Traffic Operations Leadworker	1.0	1.0	1.0	0.0
31 Signal Technician	3.0	3.0	3.0	0.0
27 Signal Maintenance Worker	1.0	1.0	1.0	1.0
9 Executive Assistant	0.1	0.1	0.1	0.1
Department Total	5.1	5.1	5.1	5.1

Funds

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

Debt Service Funds

Debt Service Funds account for the accumulation of resources for, and the payment of, long term principal, interest and related costs. The City is meeting all of its debt service policy statements.

	2020 Actual	2021 Actual	2022 Budget	2023 Proposed
FUND BALANCE - JANUARY 1	16,519,239	16,175,909	15,943,300	16,044,800
REVENUES				
Taxes and Tax Increment	7,545,145	7,846,092	7,870,500	7,920,500
Special Assessments	288,094	178,265	84,300	52,200
Miscellaneous	300,151	226,410	-	300,100
Other Financing Sources	7,044,549	14,951,355	7,980,600	7,995,800
TOTAL REVENUES	15,177,939	23,202,122	15,935,400	16,268,600
EXPENSES				
Debt Service Payments	14,686,659	15,912,219	14,978,400	14,694,000
Miscellaneous	834,610	7,522,512	855,500	1,170,600
TOTAL EXPENSES	15,521,269	23,434,731	15,833,900	15,864,600
FUND BALANCE - DECEMBER 31	16,175,909	15,943,300	16,044,800	16,448,800

Debt Service Funds Narrative

2022 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, 2022 as it pertains to the City of Duluth is estimated as follows:

Total Gross Bonded Debt \$133,804,576 Less:

City - general obligation bonds paid by parking revenues	15,274,576
City - general obligation bonds paid by other revenues	54,140,000
Tax Abatement Bonds	9,215,000
Utility bonds paid from Enterprise Funds	17,858,000
Special assessment bonds	185,000

Net Direct Bonded Debt \$37,132,000

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

	Amount (in	Percent of	Dollars Per
Year	thousands)	Market Value	Capita
2022	\$37,132	0.4	\$428
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

The preceding table used an estimated taxable market value of \$8,748,257,175 and a population of 86,697, as reported in the 2020 census.

Debt Service Funds Narrative

The following tables provide specific information relative to the 2022 status of the debt service funds of the City. The appropriation budgets of each specific debt fund follow this presentation.

		Outstanding	
General Obligation Bonds:	Issue Date	12/31/2022	2022 Levy Requirements
Miller Hill Flats Abatement	-	-	18,400
Capstone LLC Abatement	-	-	60,300
Cityview Flats Abatement	-	-	84,000
Firststreet Lofts Abatement	-	-	20,000
Bluffs Senior Housing Abatement	-	-	22,500
Costco Abatement	-	-	84,000
ST Paper	-	-	60,000
Police Station	10/9/2019	8,625,000	1,117,000
Lakewalk & Cross City	12/18/2013	775,000	126,500
Lakewalk	10/21/2020	3,930,000	323,700
Equipment	10/17/2018	1,650,000	829,500
Equipment	10/9/2019	1,960,000	722,000
Equipment	10/21/2020	2,440,000	674,600
Equipment	11/3/2021	3,935,000	918,000
Equipment	2022	3,320,000	777,500
Capital Improvement Projects	12/18/2013	405,000	211,200
Capital Improvement Projects	10/30/2014	360,000	126,000
Capital Improvement Projects	11/5/2015	685,000	182,400
Capital Improvement Projects	11/9/2016	625,000	140,400
Capital Improvement Projects	11/21/2017	985,000	184,900
Capital Improvement Projects	10/17/2018	995,000	173,800
Capital Improvement Projects	10/9/2019	1,010,000	155,300
Capital Improvement Projects	10/21/2020	1,510,000	195,800
Capital Improvement Projects	11/3/2021	1,490,000	194,500
Capital Improvement Projects	2022	1,655,000	218,400
TOTAL DEBT SERVICE			7,620,700
5% Additional required by law (1)			363,600
			7,984,300
Less: Cash on hand			(626,700)
NET DEBT LEVY - Total required by taxation			7,357,600

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

Debt Service Funds Narrative

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

							General Ob	liga	tion Tax
Year Ending	General Obli	gation Bonds	Ge	neral Obligat	tio	n Certificates	Abatement		
December 31	Interest	Principal		Interest		Principal	Interest		Principal
2023	2,882,629	6,500,000		547,050		3,455,000	190,564		930,000
2024	2,705,388	6,930,000		430,225		3,425,000	177,118		950,000
2025	2,502,069	7,060,000		282,325		2,735,000	161,673		965,000
2026	2,271,058	7,240,000		166,525		2,150,000	144,112		985,000
2027	2,006,997	6,625,000		76,500		1,580,000	124,228		1,005,000
2028-2032	5,824,427	32,800,000		18,500		740,000	270,057		4,380,000
2033-2037	480,879	10,035,000		-		-	-		
Total	\$ 18,673,447	\$ 77,190,000	\$	1,521,125	\$	14,085,000	\$ 1,067,752	\$	9,215,000

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.

	2020	2021	2022	2023
	Actual	Actual	Budget	Proposed
FUND BALANCE - JANUARY 1	7,419,358	7,858,624	8,262,524	8,209,624
REVENUES				
Property Taxes	6,933,244	7,283,150	7,307,600	7,357,600
Earnings on Investments	68,727	(64,566)	-	-
Other Sources	222,018	301,977	-	300,100
Transfer from Special Revenue	56,858	57,900	61,300	59,100
Transfer from Capital Project	3,879	1,666	-	-
TOTAL REVENUES	7,284,726	7,580,127	7,368,900	7,716,800
EXPENSES				
Debt Service Payments				
- Bond Principal	5,375,000	5,360,000	5,680,000	5,710,000
- Bond Interest	1,194,430	1,337,480	1,398,300	1,417,700
Other Expenses				
- Tax Abatement	266,908	166,464	334,500	349,200
 Other Services and Charges 	-	304,477	-	300,100
- Fiscal Agent and Bond Fees	9,122	7,806	9,000	9,000
TOTAL EXPENSES	6,845,460	7,176,227	7,421,800	7,786,000
FUND BALANCE - DECEMBER 31	7,858,624	8,262,524	8,209,624	8,140,424

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.

	2020 Actual	2021 Actual	2022 Budget	2023 Proposed
	Actual	Actual	Buuget	Proposeu
FUND BALANCE - JANUARY 1	6,777,345	6,804,383	6,968,294	7,459,094
REVENUES				
Earnings on Investments	59,095	(58,016)	-	-
Proceeds from Refunding Bond	-	6,550,000	-	-
Transfer from Special Revenue				
- DECC Improvement	2,402,250	2,491,800	2,587,600	2,684,400
- DECC Improvement - Seawall	348,850	351,950	349,900	352,500
- Spirit Mountain	500,000	500,000	500,000	500,000
- St. Louis River Corridor	1,376,220	1,906,394	1,800,000	1,860,000
Transfer from Capital Projects				
- Excess Proceeds on Bonds				
Funded by Others				
- Airport	1,210,053	1,674,224	1,210,500	1,072,100
- MSA Maintenance	-	75,612	47,900	36,200
- MSA Construction	-	755,000	780,000	790,000
- Spirit Mountain	17,919	-	-	-
- Airport - Cirrus	644,425	644,825	643,400	641,500
TOTAL REVENUES	6,558,812	14,891,789	7,919,300	7,936,700
EXPENSES				
Bond Principal	3,910,000	5,530,000	4,970,000	5,175,000
Bond Interest	2,616,304	2,666,214	2,453,500	2,202,600
Payment to Escrow Agent	-	6,445,000	-	-
Bond Issuance Expense	-	81,439	-	-
Fiscal Agents	5,470	5,225	5,000	5,200
TOTAL EXPENSES	6,531,774	14,727,878	7,428,500	7,382,800
FUND BALANCE - DECEMBER 31	6,804,383	6,968,294	7,459,094	8,012,994

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.

	2020 Actual	2021 Actual	2022 Budget	2023 Proposed
FUND BALANCE - JANUARY 1	211,255	36,418	(36,108)	7,892
REVENUES				
Construction Assessments	199,146	117,062	44,000	36,200
Earnings on Investments	(233)	(413)	-	-
TOTAL REVENUES	198,913	116,649	44,000	36,200
EXPENSES				
Bond Principal	360,000	185,000	-	-
Bond Interest	12,800	3,700	-	-
Fiscal Agents	950	475	-	-
TOTAL EXPENSES	373,750	189,175	-	-
FUND BALANCE - DECEMBER 31	36,418	(36,108)	7,892	44,092

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.

	2020 Actual	2021 Actual	2022 Budget	2023 Proposed
FUND DALANCE JANUADY 4	2.055.040	4 260 264	F7C C72	420.072
FUND BALANCE - JANUARY 1	2,055,849	1,360,361	576,673	139,873
REVENUES				
Construction Assessments	88,948	61,203	40,300	16,000
Earnings on Investments	9,639	(14,116)	-	-
Transfer from Capital Project	425,000	-	-	-
TOTAL REVENUES	523,587	47,087	40,300	16,000
EXPENSES				
Fiscal Agent Fees	950	950	500	500
Bond Principal	1,145,000	790,000	460,000	185,000
Bond Interest	73,125	39,825	16,600	3,700
TOTAL EXPENSES	1,219,075	830,775	477,100	189,200
FUND BALANCE - DECEMBER 31	1,360,361	576,673	139,873	(33,327)

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.

	2020 Actual	2021 Actual	2022 Budget	2023 Proposed
FUND BALANCE - JANUARY 1	55,432	116,123	171,917	228,317
REVENUES				
Tax increments	611,901	562,942	562,900	562,900
Miscellaneous	-	3,528	-	-
TOTAL REVENUES	611,901	566,470	562,900	562,900
EXPENSES				
Other Miscellaneous Expenditures	499	4,028	-	-
Transfer to General Fund	-	-	-	-
Transfer to Enterprise Fund	550,711	506,648	506,500	506,600
TOTAL EXPENSES	551,210	510,676	506,500	506,600
FUND BALANCE - DECEMBER 31	116,123	171,917	228,317	284,617

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.

	2020	2021	2022	2023
	Actual	Actual	Budget	Proposed
FUND BALANCE - JANUARY 1	9,178,801	11,238,865	9,245,402	8,331,077
REVENUES				
Taxes	278,471	279,378	280,000	280,000
Intergovernmental	10,007,913	7,283,011	29,522,100	15,459,200
Miscellaneous	6,917,705	2,222,484	2,233,475	2,073,200
Other Financing Sources	14,736,832	9,502,827	10,201,900	9,225,100
TOTAL REVENUES	31,940,921	19,287,700	42,237,475	27,037,500
EXPENSES				
Current	82,230	33,626	84,200	52,200
Capital Outlay	29,798,627	21,247,537	43,067,600	29,001,500
TOTAL EXPENSES	29,880,857	21,281,163	43,151,800	29,053,700
FUND BALANCE - DECEMBER 31	11,238,865	9,245,402	8,331,077	6,314,877

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.

	2020 Actual	2021 Actual	2022 Budget	2023 Proposed
FUND BALANCE - JANUARY 1	(181,435)	(126,664)	(188,071)	(154,896)
REVENUES				
Assessment Collections	54,771	72,466	33,175	21,000
TOTAL REVENUES	54,771	72,466	33,175	21,000
EXPENSES				
Improvements Other Than Buildings	-	882	-	-
Transfers Out	-	132,991	-	-
TOTAL EXPENSES	-	133,873	-	-
FUND BALANCE - DECEMBER 31	(126,664)	(188,071)	(154,896)	(133,896)

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.

	2020 Actual	2021 Actual	2022 Budget	2023 Proposed
FUND BALANCE - JANUARY 1	20,618	2,886,761	514,900	514,900
REVENUES				
Current Property Taxes	275,970	276,472	280,000	280,000
Delinquent Property Taxes	2,501	2,906	-	-
Miscellaneous Federal Grants	2,131,785	1,748,355	1,340,000	2,035,000
State of Minnesota	694,135	406,729	13,775,000	543,000
Municipal State Aid	4,257,750	2,962,366	1,874,800	5,400,000
Investment Earnings	78,858	(80,354)	-	-
Other Sources	841,654	258,581	-	-
Bond Proceeds	4,048,886	-	-	-
Special Revenue Funds	1,097,538	920,541	1,700,000	100,000
Capital Project Funds	38,333	132,991	-	-
Public Utility Funds	-	-	415,000	1,117,000
TOTAL REVENUES	13,467,410	6,628,587	19,384,800	9,475,000
EXPENSES				
Improvements Other Than Buildings	10,509,106	9,000,448	19,384,800	9,475,000
Transfer to Special Revenue	-	-	-	-
Transfer to Debt Service	161	-	-	-
Transfer to Capital Projects	92,000	-	-	-
TOTAL EXPENSES	10,601,267	9,000,448	19,384,800	9,475,000
FUND BALANCE - DECEMBER 31	2,886,761	514,900	514,900	514,900

Street Improvement Program

440

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

	2020	2021	2022	2023
	Actual	Actual	Budget	Proposed
FUND BALANCE - JANUARY 1	1,937,743	4,151,131	5,137,206	5,123,906
REVENUES				
Investment Earnings	38,193	(30,445)	-	
Transfer from Special Revenue	7,405,000	5,854,001	6,713,000	7,250,000
Assessment Collections	434,264	307,791	168,000	135,100
TOTAL REVENUES	7,877,457	6,131,346	6,881,000	7,385,100
EXPENSES				
Improvements Other than Buildings	5,200,736	5,145,272	6,894,300	8,039,500
Transfer to Debt Service	425,000	-	-	-
Transfer to General Fund	38,333	-	-	-
TOTAL EXPENSES	5,664,069	5,145,272	6,894,300	8,039,500
FUND BALANCE - DECEMBER 31	4,151,131	5,137,206	5,123,906	4,469,506

Capital Improvement 450

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

	2020	2021	2022	2023
	Actual	Actual	Budget	Proposed
FUND BALANCE - JANUARY 1	110,918	850,608	941,094	1,406,894
REVENUES				
Federal Grant	1,364,951	316,431	1,968,800	2,969,300
State of Minnesota	88,200	288,000	10,125,000	3,375,000
Earnings on Investments	12,608	3,324	-	-
Other Sources	-	102,500	-	-
Transfer from General Fund	-	246,000	-	-
Transfer from Special Revenue	763,421	1,238,742	899,000	390,400
Transfer from Capital Projects	92,000	88,000	-	-
Bond Proceeds	5,790,000	1,490,000	1,800,000	1,800,000
Premium on bonds	405,001	350,871	-	-
TOTAL REVENUES	8,516,181	4,123,868	14,792,800	8,534,700
EXPENSES				
Transfer to Debt Service	3,718	582	-	-
Transfer to Special Revenue	4,300,000	15,316	-	-
Transfer to Capital Projects	-	-	-	-
Bond Issuance Costs	82,230	33,626	84,200	52,200
Land	-	473,893	-	-
Capital Improvements	3,390,543	3,509,965	14,242,800	8,425,100
TOTAL EXPENSES	7,776,491	4,033,382	14,327,000	8,477,300
FUND BALANCE - DECEMBER 31	850,608	941,094	1,406,894	1,464,294

Tourism & Recreational Projects

452

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

	2020 Actual	2021 Actual	2022 Budget	2023 Proposed
FUND BALANCE - JANUARY 1	7,290,957	3,477,029	2,840,272	1,440,272
REVENUES				
Federal Grants	79,738	344,780	203,000	159,900
State of Minnesota	1,391,354	1,216,350	235,500	977,000
Earnings on Investments	101,348	(14,929)	-	-
Other Sources	2,662	123,759	232,300	117,100
Transfer from General Fund	-	200,000	-	-
Transfer from Special Revenue	450,000	461,471	474,900	367,700
TOTAL REVENUES	2,025,102	2,331,432	1,145,700	1,621,700
EXPENSES				
Capital Improvements	5,400,600	1,144,619	2,309,100	2,630,700
Transfer to Capital Projects	-	776,742	-	-
Transfer to Special Revenue	12,839	-	-	-
Other Uses	425,591	1,046,828	236,600	431,200
TOTAL EXPENSES	5,839,030	2,968,189	2,545,700	3,061,900
FUND BALANCE - DECEMBER 31	3,477,029	2,840,272	1,440,272	72

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.

	2020	2021	2022	2023
	Actual	Actual	Budget	Proposed
REVENUES				
Operating	44,434,089	47,296,511	47,592,100	51,411,700
Non-Operating	7,619,575	2,290,151	1,539,300	14,884,500
Sales	34,987,154	39,436,399	38,578,900	53,239,400
TOTAL REVENUES	87,040,818	89,023,061	87,710,300	119,535,600
OPERATING EXPENSES				
Personal Services	16,816,847	14,353,329	22,886,800	24,168,400
Supplies	2,561,853	3,011,569	3,286,200	4,212,500
Other Services and Charges	16,974,867	16,877,907	18,131,200	18,936,400
Depreciation and Amortization	6,901,153	7,033,537	7,511,900	7,580,500
Miscellaneous	2,082,341	1,739,273	2,197,000	1,871,500
Cost of Sales	19,293,616	25,527,796	21,011,900	34,000,000
Interfund Transfers	4,206,635	4,960,232	5,478,200	6,522,600
Non-Operating	15,973,640	8,628,773	9,119,500	25,052,100
TOTAL EXPENSES	84,810,952	82,132,416	89,622,700	122,344,000

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	2020 Actual	2021 Actual	2022 Budget	2023 Proposed
REVENUES				
Operating Revenue	2,907,434	3,253,133	4,227,800	4,254,600
Non-Operating	422,020	397,122	543,300	565,500
	3,329,454	3,650,255	4,771,100	4,820,100
EXPENSES				
Personal Services	565,810	589,479	695,100	779,300
Supplies	5,354	345,198	30,000	30,200
Other Services and Charges	1,295,927	1,418,657	1,444,700	1,461,400
Utilities	139,437	145,756	155,700	196,300
Depreciation and Amortization	571,931	573,987	568,000	561,500
Improvements - Non-Capital	167,140	167,404	158,300	245,000
Debt Service - Interest	178,326	161,386	143,200	123,500
Transfers Out	76,181	1,414,798	1,422,900	1,422,900
	3,000,106	4,816,665	4,617,900	4,820,100
ESTIMATED OPERATING INCOME (LOSS)	329,348	(1,166,410)	153,200	-
BUDGETED FTE'S	2020	2021	2022	2023
1095 Parking Services Manager	1.00	1.00	1.00	1.00
327 Police Investigator	1.00	1.00	1.00	1.00
121 Clerical Support Technician	1.00	-	-	-
22 Parking Services Agent	-	6.00	6.00	6.00
18 Parking Monitors	6.00			
Division Total	9.00	8.00	8.00	8.00

Parking Fund Estimated Budgetary Cash Balance

OPERATING FUND	2022 Projected	2023 Proposed
ESTIMATED UNRESTRICTED CASH AND DEBT SERVICE CASH	1,976,507	2,294,048
Estimated Operating Income (Loss)	609,541	-
Other Sources Depreciation	568,000	561,500
Total Other Sources	568,000	561,500
Other Uses Bond Principal Payments	860,000	880,000
Total Other Uses	860,000	880,000
ESTIMATED BUDGETARY YEAR END CASH BALANCE	2,294,048	1,975,548

Parking Fund 505

Reven	ue Detail	2020 Actual	2021 Actual	2022 Budget	2023 Proposed
		710000		20.0.800	
OPERA	TING REVENUES				
4371	Parking Meter Revenues	339,660	463,003	874,000	872,000
4373	Transient Parking	408,312	693,430	708,300	927,100
4374	Contract Parking	1,245,364	1,149,413	1,565,900	1,340,300
4170	Miscellaneous Permits	41,211	79,176	64,000	70,000
4472	Administrative Parking Fines	844,863	848,376	995,400	1,023,200
4315	Cost Allocation	18,110	18,110	20,200	22,000
4622	Rent of Buildings	9,230	-	-	-
4654	Other Reimbursements	684	-	-	-
4680	Damage or Losses Recovered	-	1,625	-	-
TOTAL	OPERATING REVENUE	2,907,434	3,253,133	4,227,800	4,254,600
NON-C	DPERATING REVENUES				
4601	Earnings on Investments	29,512	(33,635)	-	-
4730	Transfer in from Special Revenue Funds	-	-	158,300	180,500
4857	Transfer in from DEDA	392,508	430,757	385,000	385,000
TOTAL	NON-OPERATING REVENUES	422,020	397,122	543,300	565,500
TOTAL	REVENUE	3,329,454	3,650,255	4,771,100	4,820,100

Parking Administration

505-015-1479

Expense Detail	2020 Actual	2021 Actual	2022 Budget	2023 Proposed
PERSONAL SERVICES				
5100 Permanent Employees - Regular	85,769	86,271	95,200	104,700
TOTAL	85,769	86,271	95,200	104,700
EMPLOYEE BENEFITS				
5121 P.E.R.A.	6,000	6,258	6,900	7,600
5121 P.E.R.A., GASB 68	(31,487)	(22,915)	-	-
5122 F.I.C.A. Social Security	5,320	5,350	5,900	6,500
5123 F.I.C.A. Medicare	1,244	1,251	1,400	1,500
5125 Dental Insurance	396	396	400	400
5126 Life Insurance	204	204	200	200
5127 Health Care Savings Plan	3,640	3,803	2,000	2,200
TOTAL	(14,683)	(5,653)	16,800	18,400
OPERATING EXPENSES				
5219 Other Miscellaneous Supplies	1,157	917	1,900	1,900
5331 Travel/Training	695	2,828	5,000	5,000
5335 Mileage Reimbursement	-	-	300	200
5441 Other Services and Charges	540	1,632	2,000	2,100
TOTAL	2,392	5,377	9,200	9,200
1479 TOTAL - ADMINISTRATION	73,478	85,995	121,200	132,300

Technology Center Ramp

505-015-1480-2510

Expense Detail	2020	2021	2022	2023
	Actual	Actual	Budget	Proposed
OPERATING EXPENSES				
5307 Admin/Management Fees	9,341	9,240	9,200	9,200
5310 Contract Services	174,451	176,170	216,800	216,800
5381 Electricity	35,961	35,072	40,100	40,100
5382 Water, Gas & Sewer	2,692	3,483	3,500	3,500
5384 Refuse Disposal	1,427	1,469	1,600	2,200
5386 Steam	15,921	17,920	18,100	25,000
5404 Equipment Maintenance/Repair	1,620	3,917	1,800	2,600
5405 Parking Lot Maintenance	-	16,339	24,800	2,100
5420 Depreciation	188,958	188,958	189,000	189,000
5493 Cost Allocation	30,000	30,000	23,300	28,100
TOTAL	460,371	482,568	528,200	518,600
2510 TOTAL - TECHNOLOGY CENTER RAMP	460,371	482,568	528,200	518,600

HART District Ramp

505-015-1480-2511

Expen	se Detail	2020	2021	2022	2023
		Actual	Actual	Budget	Proposed
OPERA	TING EXPENSES				
5307	Admin/Management Fees	4,977	4,920	4,900	4,900
5310	Contract Services	289,045	286,969	294,100	304,100
5381	Electricity	15,586	15,647	16,200	19,600
5382	Water, Gas & Sewer	5,621	2,440	2,400	2,400
5404	Equipment Maintenance/Repair	2,611	2,781	3,500	3,500
5405	Parking Lot Maintenance	111,568	143,525	-	2,100
5420	Depreciation	58,674	58,675	58,700	58,700
5493	Cost Allocation	30,000	30,000	23,300	28,100
	TOTAL	518,082	544,957	403,100	423,400
2511	TOTAL - HART DISTRICT RAMP	518,082	544,957	403,100	423,400

Medical District Ramp

505-015-1480-2512

Expens	se Detail	2020	2021	2022	2023
		Actual	Actual	Budget	Proposed
					_
OPERAT	TING EXPENSES				
5307 A	Admin/Management Fees	9,403	9,336	9,300	9,300
5310 (Contract Services	145,139	178,385	224,100	224,100
5381 E	Electricity	43,551	45,024	47,000	59,600
5382 \	Water, Gas & Sewer	17,396	18,236	22,100	37,300
5404 E	Equipment Maintenance/Repair	4,956	10,133	6,000	8,000
5405 F	Parking Lot Maintenance	6,172	6,300	35,500	46,100
5420	Depreciation	249,749	249,748	249,700	249,700
5481 F	Property Taxes	3,318	3,214	3,500	3,500
5493 (Cost Allocation	30,000	30,000	23,300	28,100
5611 E	Bond Interest	178,326	161,386	143,200	123,500
5620 F	Fiscal Agents Fees	475	475	500	500
7	ГОТАL	688,485	712,237	764,200	789,700
2512 1	TOTAL - MEDICAL DISTRICT RAMP	688,485	712,237	764,200	789,700

Municipal Lots 505-015-1480-2513

Expe	nse Detail	2020	2021	2022	2023
		Actual	Actual	Budget	Proposed
OPER/	ATING EXPENSES				
5307	Admin/Management Fees	11,538	11,514	15,900	15,900
5310	Contract Services	225,636	248,584	246,400	228,900
5381	Electricity	2,709	2,864	2,900	2,900
5382	Water, Gas & Sewer	-	5,070	3,400	5,900
5405	Parking Lot Maintenance	49,400	1,240	98,000	194,700
5420	Depreciation	41,730	41,730	33,100	33,100
5493	Cost Allocation	30,000	30,000	23,300	28,100
	TOTAL	361,013	341,002	423,000	509,500
2513	TOTAL - MUNICIPAL LOTS	361,013	341,002	423,000	509,500

On Street Parking & Enforcement

505-015-1481

Expe	nse Detail	2020 Actual	2021 Actual	2022 Budget	2023 Proposed
PERSO	DNAL SERVICES				
	Permanent Employees - Regular	321,512	323,425	374,400	398,000
5101		2,026	1,527	, -	-
5103	Other Wages	828	, -	-	-
	TOTAL	324,366	324,952	374,400	398,000
EMPL	OYEE BENEFITS				
5121	P.E.R.A.	31,041	30,429	35,800	38,900
5122	F.I.C.A. Social Security	14,036	16,200	17,900	19,000
5123	F.I.C.A. Medicare	4,504	4,488	5,400	5,800
5125	Dental Insurance	2,442	2,673	2,800	2,800
5126	Life Insurance	1,258	1,377	1,300	1,300
5127	Health Care Savings Plan	6,853	6,990	20,000	20,600
5130	Cafeteria Plan Benefits	110,184	121,752	125,500	169,800
5133	Health or Fitness Program	40	-	-	
	TOTAL	170,358	183,909	208,700	258,200
OPER	ATING EXPENSES				
5200	Office Supplies	350	-	700	700
5212	Motor Fuels	708	1,291	2,000	2,200
5218	Uniforms	630	183	1,000	800
5219	Other Miscellaneous Supplies	-	3,405	5,600	5,200
5226	Sign & Signal Materials	-	313,060	-	-
5241	Small Equipment	2,509	26,342	18,800	19,400
5306	Collection Services	6,832	4,142	5,800	5,800
5307	Admin/Management Fees	7,200	7,200	7,200	7,200
5310	Contract Services	218,411	268,394	248,400	248,400
5355	Printing & Copying Services	17,622	19,215	-	-
5356	Copier, Printer Lease & Supplies	70	-	-	-
5409	Fleet Service Charges	771	5,633	7,900	4,700
5414	Software Lic & Mtc Agreements	1,200	1,200	1,200	1,200
5420	Depreciation	32,820	34,876	37,500	31,000
5427	Credit Card Commissions	4,220	6,742	7,000	7,000
5441	Other Services and Charges	4,429	4,564	5,800	5,800
5493	Cost Allocation	30,000	30,000	23,300	28,100
5700	Transfer to General Fund	76,181	1,414,798	1,422,900	1,422,900

On Street Parking & Enforcement

505-015-1481

Expense Detail	2020	2021	2022	2023
	Actual	Actual	Budget	Proposed
TOTAL	403,953	2,141,045	1,795,100	1,790,400
NON-OPERATING EXPENSES				
5580 Capital Equipment	99,375	-	-	-
TOTAL	99,375	-	-	-
1481 TOTAL - ON STREET PARKING &				
ENFORCEMENT	998,052	2,649,906	2,378,200	2,446,600

Priley Drive Parking Facility

506

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

Estimated Income and Expense	2020 Actual	2021 Actual	2022 Budget	2023 Proposed
REVENUES				
Operating Revenue	406,224	434,544	502,900	486,700
Non-Operating	555,130	502,635	550,700	550,700
	961,354	937,179	1,053,600	1,037,400
EXPENSES				
Contract Services	138,207	146,948	201,900	173,000
Other Services and Charges	-	-	2,000	2,000
Electricity	28,129	30,851	33,800	38,800
Parking Lot Maintenance	8,212	2,628	2,900	3,800
Equipment/Machinery Repair &				
Maintenance	-	20,067	4,200	4,200
Cost Allocation	23,110	23,110	26,900	30,500
Tax Abatement	28,624	1,793	27,000	27,000
Depreciation - Funded	50,000	50,000	50,000	50,000
Depreciation - Unfunded	470,571	470,571	470,600	470,600
Debt Service - Interest	484,342	476,242	470,900	462,000
	1,231,195	1,222,210	1,290,200	1,261,900
ESTIMATED OPERATING				
INCOME (LOSS)	(269,841)	(285,031)	(236,600)	(224,500)

Priley Drive Parking Facility

		2022	2023
OPERATING FUND		Projected	Proposed
ESTIMATED UNRESTRICTED and CAPITAL	ACCOUNT CASH	575,547	594,547
Estimated Operating Income (Loss)		(236,600)	(224,500)
Other Sources			
	Unfunded Depreciation	470,600	470,600
Total Other Sources		470,600	470,600
Other Uses			
<u>other oses</u>	Bond Principal Payments	215,000	223,700
Total Other Uses		215,000	223,700
ESTIMATED BUDGETARY YEAR END CAS	H BALANCE	594,547	616,947

Priley Drive Parking Facility

506

Revenue	e Detail	2020 Actual	2021 Actual	2022 Budget	2023 Proposed
OPERATI	NG REVENUES				
4373	Transient Parking	26,870	30,980	49,300	44,300
4374	Contract Parking	371,942	403,564	453,600	442,400
4680	Damage or Losses Recovered	7,412	-	-	-
TOTAL O	PERATING REVENUE	406,224	434,544	502,900	486,700
NON-OPI 4601	ERATING REVENUES Earnings on Investments	4,419	(4,013)	-	-
4730	Transfers in from Debt Service	550,711	506,648	550,700	550,700
TOTAL N	ON-OPERATING REVENUES	555,130	502,635	550,700	550,700
TOTAL RE	EVENUE	961,354	937,179	1,053,600	1,037,400

Priley Drive Parking Facility

506

Expense Detail		2020	2021	2022	2023
		Actual	Actual	Budget	Proposed
OPERATIN	NG EXPENSES				
5307	Admin/Management Fees	14,400	14,400	14,500	14,500
5310	Contract Services	123,807	132,548	187,400	158,500
5381	Electricity	28,129	30,851	33,800	38,800
5404	Equipment Maintenance/Repair	-	20,067	4,200	4,200
5405	Parking Lot Maintenance	8,212	2,628	2,900	3,800
5420	Depreciation - Funded	50,000	50,000	50,000	50,000
5420	Depreciation - Unfunded	470,571	470,571	470,600	470,600
5441	Other Services and Charges	-	-	2,000	2,000
5479	Tax Abatement	28,624	1,793	27,000	27,000
5493	Cost Allocation	23,110	23,110	26,900	30,500
5611	Bond Interest	484,342	476,242	470,900	462,000
	TOTAL	1,231,195	1,222,210	1,290,200	1,261,900
	TOTAL -Priley Drive Parking				
2510	Facility	1,231,195	1,222,210	1,290,200	1,261,900

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.

	2020	2021	2022	2023
Budgeted FTE's	191.55	191.55	190.85	190.85
_				
	2020	2021	2022	2023
Expenses	Actual	Actual	Budget	Proposed
Salaries and Benefits	16,251,037	13,763,850	22,191,700	23,389,100
Supplies	21,850,115	28,194,167	24,268,100	38,182,300
Other Services & Charges	18,013,426	17,150,170	18,782,800	20,574,000
Utilities	1,430,249	1,483,361	1,504,600	1,525,100
Depreciation/Amortization	5,808,651	5,938,979	6,423,300	6,498,400
Grants & Awards	533,477	345,050	600,000	600,000
Improvements -Non-Capital	283,944	244,270	518,000	170,000
Debt Service - Interest	347,977	287,102	255,100	239,900
Debt Service - Other	(22,755)	(27,798)	(15,800)	(7,000)
Capital Lease Interest	109,890	85,617	67,300	38,100
Total Operating	64,606,011	67,464,768	74,595,100	91,209,900
Non-Operating	15,973,640	8,628,773	9,119,500	25,052,100
Total Appropriation Budget	80,579,651	76,093,541	83,714,600	116,262,000

Utilities - Personnel Summary

Budgeted FTE's	2020	2021	2022	2023
1170 Director of Public Works & Utilities	0.80	0.80	0.80	0.80
1145 Manager, Utility Operations	1.00	1.00	1.00	1.00
1140 Chief Engineer - Utilities	1.00	1.00	1.00	1.00
1140 City Engineer	0.60	0.60	0.60	0.60
1115 Manager, Customer Service	1.00	1.00	1.00	1.00
1115 Senior Engineer	3.00	3.00	3.00	3.00
1115-1080 Utility Operations Supervisor	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
133 Budget & Operations Analyst	0.50	-	-	-
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	-	-	0.80	0.80
129 Utilities Information Specialist	15.00	15.00	15.00	14.00
126 Information Technician	2.60	2.60	0.80	0.80
122 Janitor II	1.00	-	-	-
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	0.80	1.60	1.60	1.60
33 Customer Service Coordinator	2.00	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	1.30	1.60	1.60
33 Utility Programs Coordinator	3.00	3.00	5.00	4.00
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	3.00	3.00	1.00	3.00
32 Utility Operations Leadworker	7.00	7.00	7.00	7.00
32 Water Conveyance Leadworker	-	-	1.00	1.00
32 Water Lab Chemist	1.00	1.00	1.00	1.00
32 Water Plant Maintenance Coordinator	-	1.00	1.00	1.00
31-28 Engineering Technician	1.00	1.00	3.00	4.00
31 Master Electrician	1.00	1.00	1.00	1.00
31-29 Measurement Services Specialist	11.00	11.00	12.00	13.00
31 Senior Engineering Technician	14.55	13.75	12.75	12.75
31 Utility Resources Specialist	4.00	4.00	3.00	3.00
31 Utility Services Specialist Apprentice	10.00	9.00	3.00	2.00

Utilities - Personnel Summary

Budgeted FTE's	2020	2021	2022	2023
31 Utility Services Specialist Journeyperson	10.00	11.00	16.00	15.00
, , , , , , , , , , , , , , , , , , , ,	3.00	3.00	3.00	3.00
31 Water Conveyance Specialist				
31 Water Plant Operator A	5.00	6.00	4.00	4.00
30 Regulator Mechanic	3.00	3.00	3.00	3.00
30 Warehouse Specialist	3.00	3.00	2.00	2.00
29 Industrial Painter	2.00	2.00	2.00	2.00
29 Water Conveyance Technician	1.00	1.00	-	-
28 Collection System Maintenance Worker	2.00	2.00	2.00	2.00
28 GIS Technician	-	-	2.00	2.00
28 Senior GIS Technician	1.00	1.00	-	-
28 Utility Operator	25.00	26.00	27.00	28.00
28 Utility Operator Apprentice	7.00	6.00	4.00	3.00
28 Water Plant Operator B	2.00	1.00	-	-
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	6.00	6.00	6.00	6.00
26 Water Plant Operator C	-	-	1.00	1.00
24 Water Plant Operator D	-	-	1.00	1.00
23 Utility Maintenance Worker	12.00	11.00	13.00	12.00
23 WTP Maintenance Worker	-	-	-	1.00
21 Janitor I	1.00	2.00	2.00	2.00
9 Executive Assistant	0.90	0.90	0.90	0.90
DEPARTMENT TOTAL	191.55	191.55	190.85	190.85

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 2023. The most significant category of expense is personal services at 49% 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	2020 Actual	2021 Actual	2022 Budget	2023 Proposed
REVENUE				
Operating	15,099,895	15,920,408	15,533,300	16,831,000
Non-Operating	227,492	228,915	149,000	13,653,000
non operating	15,327,387	16,149,323	15,682,300	30,484,000
EXPENSES				
Personal Services	4,667,652	3,780,259	6,721,100	6,892,200
Supplies	1,086,473	1,035,684	1,271,800	1,799,200
Other Services & Charges	1,120,826	1,254,801	1,403,550	1,625,300
Utilities	1,235,594	1,309,923	1,285,400	1,290,600
Depreciation/Amortization	1,773,304	1,797,168	1,985,300	2,017,000
Improvements -Non-Capital	73,565	64,883	68,250	65,000
Debt Service - Interest	185,680	168,221	159,500	178,300
Debt Service - Other	(6,966)	(6,947)	(3,100)	(2,800)
Capital Lease Interest	40,150	30,232	24,200	13,700
Transfers	172,124	154,233	221,000	221,800
	10,348,402	9,588,457	13,137,000	14,100,300
ESTIMATED OPERATING				
INCOME (LOSS)	4,978,985	6,560,866	2,545,300	16,383,700
Other Sources of Cash	3,175,427	2,539,295	1,982,200	2,014,200
Other Uses of Cash	(7,239,644)	(6,335,499)	(5,002,200)	(18,595,400)
Increase (Decrease) in Cash	914,768	2,764,662	(474,700)	(197,500)

Water Fund Estimated Unrestricted Cash Balance

OPERATING FUND	2022 Budget	2022 Projected	2023 Proposed
ESTIMATED OPERATING INCOME (LOSS)	2,545,300	5,175,178	16,383,700
Other Sources of Cash			
Depreciation and Amortization	1,985,300	1,871,100	2,017,000
Interest from Bond Discount	(3,100)	(3,100)	(2,800)
Due from Other Funds	-	120,860	-
Special Assessment Principal	-	72,858	-
Total Other Sources of Cash	1,982,200	2,061,718	2,014,200
Other Uses of Cash			
Due to Other Funds	-	23,333	-
Capital Improvements from State Bond	-	-	13,500,000
Capital Improvements from Current Revenues	3,140,000	6,710,000	3,000,000
Capital Equipment Purchases	164,400	165,000	434,700
Bond Principal Payments	1,422,600	1,141,531	1,375,000
AMRS Lease Principal Payments	275,200	275,200	285,700
Total Other Uses of Cash	5,002,200	8,315,064	18,595,400
INCREASE (DECREASE) IN CASH	(474,700)	(1,078,168)	(197,500)
ESTIMATED UNRESTRICTED CASH AND DEBT SERVICE CASH- BEGINNING	5,786,743	7,325,298	6,247,130
ESTIMATED UNRESTRICTED CASH AND DEBT SERVICE CASH- ENDING	5,312,043	6,247,130	6,049,630

Water Fund 510 & 511

Revenue Detail	2020 Actual	2021 Actual	2022 Budget	2023 Proposed
			J	·
OPERATING REVENUES				
4636 Sale of Scrap	4,099	21,848	10,000	10,000
4680 Damage or Losses Recovered	-	4,814	-	-
4700 Other Sources	-	15,682	-	-
4800 Meter Repair	13,297	30,599	40,000	35,000
4801 Off/On Charge	8,863	23,094	30,000	25,000
4802 Interest - Customer Accounts	9,587	20,772	47,000	40,000
4805 Reimbursements	11,640	2,717	6,000	6,000
4809 Miscellaneous Operating	89,448	6,671	13,000	10,000
4810 Metered Water Sales	11,324,698	11,862,409	11,600,000	12,500,000
4811 Water for Resale	1,217,833	1,504,456	1,332,300	1,700,000
4831 Fixed Rate Charges	2,414,493	2,423,793	2,450,000	2,500,000
4851 Interest Income	5,937	3,553	5,000	5,000
TOTAL OPERATING REVENUES	15,099,895	15,920,408	15,533,300	16,831,000
NON-OPERATING REVENUES				
4209 Direct Federal Grants, Capital	-	120,860	-	-
4220 State of Minnesota, Capital	29,124	-	-	13,500,000
4601 Change in Fair Value Investments	41,998	(28,198)	-	-
4806 Connection Fees	11,621	15,265	12,000	13,000
4853 Gain on Sale of Assets	9,749	3,026	2,000	5,000
4854 Utility Assessments	-	17,962	-	-
4730 Transfers from Special Revenue Fund	135,000	100,000	135,000	135,000
TOTAL NON-OPERATING REVENUES	227,492	228,915	149,000	13,653,000
TOTAL REVENUE	15,327,387	16,149,323	15,682,300	30,484,000

Director's Office 510-500-1900

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

Expen	se Detail	2020	2021	2022	2023
		Actual	Actual	Budget	Proposed
DEDCO	ANAL CERVICES				
	NAL SERVICES	76.400		== 000	0.7.000
	Permanent Employees - Regular	76,180	78,853	75,200	95,200
	Permanent Employees - Overtime	257	78	-	
	TOTAL	76,437	78,931	75,200	95,200
EMPLO	DYEE BENEFITS				
5121	P.E.R.A.	5,361	5,767	5,600	7,100
5122	F.I.C.A. Social Security	4,504	4,506	4,700	5,900
5123	F.I.C.A. Medicare	1,079	1,097	1,100	1,400
5125	Dental Insurance	308	333	300	400
5126	Life Insurance	159	172	100	200
5127	Health Care Savings	2,221	2,404	2,400	1,600
5130	Cafeteria Plan Benefits	16,044	18,961	18,000	25,400
5133	Health or Fitness Program	48	-	-	-
	TOTAL	29,724	33,240	32,200	42,000
OPERA	ATING EXPENSES				
5200	Office Supplies	7	162	100	100
5241	Small Equipment	77	514	100	200
5321	Telephone	210	281	200	300
5331	Training Expense	-	426	200	200
5335	Mileage Reimbursement - Local	117	88	200	200
5441	Other Services & Charges	2	88	-	-
	TOTAL	413	1,559	800	1,000
1900	TOTAL - DIRECTOR'S OFFICE	106,574	113,730	108,200	138,200

Capital 510-500-1905

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

Expense Detail	2020	2021	2022	2023
	Actual	Actual	Budget	Proposed
OPERATING EXPENSES				
5420 Depreciation	1,773,304	1,797,168	1,985,300	2,017,000
5535 Improvements (Non-Capital)	73,565	64,883	68,250	65,000
5540 Equipment (Non-Capital)	16,379	2,614	5,750	1,200
5611 Bond Interest	185,680	168,221	159,500	178,300
5613 Interest from Bond Amortization	(6,966)	(6,947)	(3,100)	(2,800)
5614 Capital Lease Interest	40,150	30,232	24,200	13,700
5620 Fiscal Agents Fee	357	635	800	800
TOTAL	2,082,469	2,056,806	2,240,700	2,273,200
NON-OPERATING EXPENSES				
5532 Capital Improvements - Bond Financing	7,063	-	-	13,500,000
5533 Capital Improvements	,			-,,
- Revenue Financing	4,089,152	2,148,359	3,140,000	3,000,000
5580 Capital Equipment	217,553	159,393	164,400	434,700
TOTAL	4,313,768	2,307,752	3,304,400	16,934,700
1905 TOTAL - CAPITAL	6,396,237	4,364,558	5,545,100	19,207,900

Utility General Expense

510-500-1915

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

Expe	nse Detail	2020	2021	2022	2023
		Actual	Actual	Budget	Proposed
PERSO	DNAL SERVICES				
5100	Permanent Employees - Regular	39,952	37,673	143,800	148,300
5101	Permanent Employees - Overtime	227	2	500	2,000
	TOTAL	40,179	37,675	144,300	150,300
	OYEE BENEFITS				
	P.E.R.A.	2,792	2,781	10,600	11,000
	P.E.R.A., GASB 68	(175,703)	(476,176)	-	-
	F.I.C.A. Social Security	2,420	2,234	8,900	9,300
5123	F.I.C.A. Medicare	566	523	2,100	2,200
	Dental Insurance	290	277	1,000	1,000
5126	Life Insurance	10,068	7,193	500	500
5127	Health Care Savings	732	727	6,900	2,500
5130	Cafeteria Plan Benefits	12,230	15,294	46,000	55,700
5133	Health or Fitness Program	71	86	-	-
5134	Other Post Retirement Benefits	(1,288,877)	(1,710,213)	-	-
5135	Retiree Health Insurance	589,388	551,438	600,300	600,300
5151	Worker's Compensation	45,900	57,900	75,200	80,500
	TOTAL	(800,123)	(1,547,936)	751,500	763,000
	ATING EXPENSES				
	Office Supplies	-	-	100	100
5205	Safety & Training	19	81	800	800
	Cleaning & Janitorial Supplies	3,210	1,832	3,500	3,500
5218	Uniforms	137	138	100	200
5241	Small Equipment	2,436	788	1,900	1,700
5301	Auditing Services	1,153	1,573	1,300	1,600
5305	Medical Services/Testing Fees	1,982	1,113	1,600	1,600
5310	Contract Services	4,996	61	5,000	5,000
5320	Data Services	17,391	14,529	13,400	15,300
5321	Telephone	3,852	3,632	3,800	3,800
5331	Training Expense	56	53	2,300	1,800
5333	Freight/Delivery Charges	5	-	-	-
5335	Mileage Reimbursement - Local	430	543	500	500

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	2020 Actual	2021 Actual	2022 Budget	2023 Proposed
5355 Pri	nting & Copying Services	187	-	-	-
5356 Co	pier, Printer Lease & Supplies	4,629	3,082	5,000	4,500
5360 Ins	surance	89,400	99,600	76,000	71,300
5381 Ele	ectricity	12,459	12,431	14,000	16,500
5382 Wa	ater, Gas & Sewer	16,831	13,271	18,400	18,400
5384 Re	fuse Disposal	4,272	4,383	4,100	4,500
5401 Bu	ilding Repair & Maintenance	1,822	5,832	6,700	6,700
5404 Eq	uipment Repair & Maintenance	-	-	1,100	1,100
5414 Sof	ftware Lic & Mtc Agreements	49,042	50,319	51,400	52,300
5441 Otl	her Services & Charges	1,242	2,110	4,000	4,000
5450 Lau	undry	801	1,137	1,000	1,200
5457 Hy	drant Maintenance	30,000	30,000	30,000	30,000
5493 Co	st Allocation	356,400	356,400	394,600	394,600
5700 Tra	ansfer to General Fund	59,975	59,075	55,000	55,800
ТО	TAL	662,727	661,983	695,600	696,800
1915 TO	TAL - GENERAL EXPENSE	(97,217)	(848,278)	1,591,400	1,610,100

Engineering 510-500-1930

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

Expense Detail	2020	2021	2022	2023
	Actual	Actual	Budget	Proposed
				_
PERSONAL SERVICES				
5100 Permanent Employees - Regular	407,902	436,026	444,100	448,500
5101 Permanent Employees - Overtime	40,218	29,235	42,200	42,200
5103 Temporary Wages	75	225	6,100	2,700
5118 Meal Allowance	356	285	1,200	1,200
TOTAL	448,551	465,771	493,600	494,600
EMPLOYEE BENEFITS				
5121 P.E.R.A.	32,753	34,197	32,800	36,300
5122 F.I.C.A. Social Security	26,764	27,926	27,500	30,600
5123 F.I.C.A. Medicare	6,260	6,531	6,400	7,200
5125 Dental Insurance	2,093	2,293	2,400	2,400
5126 Life Insurance	1,079	1,181	1,100	1,100
5127 Health Care Savings	9,406	11,905	11,800	9,700
5130 Cafeteria Plan Benefits	101,350	105,735	110,100	137,500
5133 Health or Fitness Program	212	230	-	-
5159 Project Benefits (Contra-Account)	(50,990)	(116,845)	-	-
TOTAL	128,927	73,153	192,100	224,800
OPERATING EXPENSES				
5200 Office Supplies	300	239	400	400
5201 Computer Supplies	215	290	100	100
5203 Paper, Stationery and Forms	22	644	100	700
5205 Safety and Training Materials	298	140	200	200
5212 Motor Fuel	2,553	4,677	3,800	6,400
5218 Uniforms	1,216	1,217	1,200	1,200
5219 Other Miscellaneous Supplies	439	2,533	-	194,000
5240 Small Tools	382	671	400	700
5241 Small Equipment	2,569	970	1,200	1,200
5242 Survey Equipment and Supplies	6,783	4,462	5,900	5,900
5320 Data Services	2,142	2,128	2,200	2,200
5321 Telephone	1,568	1,553	1,600	1,600
5322 Postage	-	159	100	100
5331 Training Expenses	35	1,083	3,200	3,200
			•	•

Engineering 510-500-1930

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

Exper	nse Detail	2020	2021	2022	2023
		Actual	Actual	Budget	Proposed
5335	Mileage Reimbursement	-	-	100	100
5355	Printing and Copying	375	2,810	800	3,000
5356	Copier, Printer Lease & Supplies	114	100	2,100	2,100
5404	Equipment Maintenance Repair	455	1,107	1,600	2,000
5409	Fleet Services	3,983	6,428	5,100	6,800
5414	Software Lic & Mtc Agreements	13,120	15,372	12,700	15,900
5433	Dues and Subscriptions	105	128	1,000	1,000
5435	Books and Pamphlets	-	10	100	-
5438	Licenses	185	-	200	-
5441	Other Services and Charges	2,325	3,783	2,600	6,300
5486	One Call System	3,806	3,478	4,500	4,500
	TOTAL	42,990	53,982	51,200	259,600
1930	TOTAL - ENGINEERING	620,468	592,906	736,900	979,000

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	2020	2021	2022	2023
	Actual	Actual	Budget	Proposed
DEDCOMAL CEDIMORS				
PERSONAL SERVICES	074 200	075 407	007 200	027 700
5100 Permanent Employees - Regular	871,300	875,407	807,200	827,700
5101 Permanent Employees - Overtime	11,355	10,895	16,400	14,900
5105 Retirement Incentive	2,745	-	-	-
5118 Meal Allowance	69	78	100	100
TOTAL	885,469	886,380	823,700	842,700
EMPLOYEE BENEFITS				
5121 P.E.R.A.	63,851	64,628	59,500	62,200
5122 F.I.C.A. Social Security	52,848	52,479	50,100	52,200
5123 F.I.C.A. Medicare	12,360	12,274	11,700	12,200
5125 Dental Insurance	5,129	5,209	4,600	4,600
5126 Life Insurance	2,643	2,683	2,100	2,100
5127 Health Care Savings	18,865	35,320	14,800	22,100
5130 Cafeteria Plan Benefits	243,450	244,339	220,700	266,400
5133 Health or Fitness Program	317	92	-	-
TOTAL	399,463	417,024	363,500	421,800
OPERATING EXPENSES				
5200 Office Supplies	1,111	1,324	1,600	4,200
5201 Computer Supplies	2,353	1,606	800	800
5205 Safety & Training Materials	2,333 112	47	500	800
5210 Plant/Operating Supplies	44	45	_	
5212 Motor Fuel	10,462	16,526	14,800	24,600
5215 Shop Materials	132	10,320	14,000	24,000
5218 Uniforms	5,519	2,173	3,200	3,200
5219 Other Miscellaneous Supplies	548	106	3,200	5,200
5220 Repair & Maintenance Supplies	12,177	32	5,000	12,000
5227 Utility System	204,103	85,865	44,600	106,700
5228 Painting Supplies	367	162	1,000	1,000
5240 Small Tools	2,329	4,957	5,600	5,600
5240 Small Equipment	848	5,060	5,000	4,200
5310 Contract Services	23,460	23,908	42,000	42,000
2210 COULTACT SELVICES	23, 4 00	23,300	42,000	42,000

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	2020	2021	2022	2023
	Actual	Actual	Budget	Proposed
5320 Data Services	1,885	3,003	2,800	2,800
5321 Telephone	2,999	2,675	2,900	2,900
5322 Postage	49,227	43,589	48,300	47,900
5331 Training Expenses	(192)	1,877	10,800	10,800
5339 Armored Pickup	1,466	1,760	1,800	5,000
5355 Printing & Copying	471	-	2,100	1,200
5356 Copier, Printer Lease & Supplies	376	367	500	500
5404 Equipment Maintenance & Repair	496	299	600	600
5409 Fleet Services	9,313	19,878	18,300	17,900
5414 Software Lic & Mtc Agreements	4,281	3,488	7,000	9,800
5427 Credit Card Commission	38,906	46,856	39,000	74,300
5432 Uncollectible Accounts	89,417	(49,008)	15,000	15,000
5441 Other Services & Charges	3,253	3,540	4,600	4,600
TOTAL	465,463	220,135	277,300	397,600
1940 TOTAL - CUSTOMER SERVICE	1,750,395	1,523,539	1,464,500	1,662,100

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	2020	2021	2022	2023
	Actual	Actual	Budget	Proposed
DEDCOMAL CEDWICEC				
PERSONAL SERVICES	4 504 222	4 524 474	4 605 000	4 572 000
5100 Permanent Employees - Regular	1,501,332	1,521,474	1,685,800	1,573,800
5101 Permanent Employees - Overtime	121,319	117,171	205,000	205,000
5103 Other Wages	-	6,865	15,600	19,200
5111 Long-Term Disability Wages	-	321	-	-
5118 Meal Allowance	1,711	1,973	5,300	5,300
TOTAL	1,624,362	1,647,804	1,911,700	1,803,300
EMPLOYEE BENEFITS				
5121 P.E.R.A.	119,043	120,886	124,300	131,700
5122 F.I.C.A. Social Security	97,718	98,775	104,500	111,500
5123 F.I.C.A. Medicare	22,816	23,101	24,400	26,100
5125 Dental Insurance	9,089	9,002	10,000	9,200
5126 Life Insurance	4,665	4,648	4,600	4,200
5127 Health Care Savings	32,954	32,135	31,600	33,700
5130 Cafeteria Plan Benefits	433,264	424,277	489,000	562,800
5133 Health or Fitness Program	227	72	-	-
5141 Unemployment Compensation	958	-	-	-
TOTAL	720,734	712,896	788,400	879,200
OPERATING EXPENSES				
5200 Office Supplies	870	2,424	1,300	1,300
5201 Computer Supplies/Software	3,310	589	500	500
5205 Safety & Training Materials	2,672	4,509	9,200	9,200
5210 Plant/Operating Supplies	13,375	19,388	21,800	22,800
5212 Motor Fuel	37,869	58,267	67,000	103,800
5215 Shop Materials	3,449	4,001	4,500	5,500
5218 Uniforms	9,650	7,345	11,800	12,900
5219 Other Miscellaneous Supplies	5,123	3,515	2,000	4,000
5220 Repair & Maintenance Supplies	4,916	5,738	11,800	11,800
5222 Paving Materials	13,000	17,378	30,000	30,000
5224 Gravel & Other Maintenance Mtls	62,934	68,532	104,000	116,000
5227 Utility Maintenance Supply	285,382	338,900	341,500	411,000

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.

Expe	nse Detail	2020	2021	2022	2023
		Actual	Actual	Budget	Proposed
5228	Painting Supplies	33	-	500	500
5240	Small Tools	9,327	8,854	19,000	19,300
5241	Small Equipment	1,633	585	10,100	7,200
5310	Contract Services	-	7,702	16,000	16,000
5320	Data Services	2,554	3,716	3,700	3,900
5321	Telephone	2,489	1,800	2,100	2,100
5331	Training Expenses	3,743	3,899	11,100	13,100
5333	Freight/Delivery Charges	2,607	4,127	4,500	4,500
5335	Mileage Reimbursement	2,341	2,304	3,000	3,000
5355	Printing and Copying	-	16	300	300
5356	Copier, Printer Lease & Supplies	117	-	400	400
5381	Electricity	6,205	5,903	5,000	6,000
5382	Water/Sewer/Gas	3,821	5,191	6,000	7,200
5384	Refuse Disposal	10,918	15,540	20,000	20,000
5404	Equipment Maintenance/Repair	5,162	9,638	9,000	9,000
5409	Fleet Service Charges	124,638	158,567	154,100	161,200
5414	Software Lic & Mtc Agreements	400	360	-	-
5415	Vehicle/Equipment Rental	5,565	3,624	18,000	18,000
5419	Other Rentals	-	850	-	-
5438	License	219	552	800	800
5441	Other Services & Charges	23,722	5,048	5,000	5,000
5450	Laundry	5,481	5,453	8,000	8,000
5700	Transfer to General Fund	112,149	95,158	166,000	166,000
	TOTAL	765,674	869,473	1,068,000	1,200,300
1945	TOTAL - UTILITY OPERATIONS	3,110,770	3,230,173	3,768,100	3,882,800

Water Treatment and Pumping

510-500-1955

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

Expense Detail	2020	2021	2022	2023
	Actual	Actual	Budget	Proposed
PERSONAL SERVICES				
5100 Permanent Employees - Regular	711,494	653,846	761,200	762,400
5101 Permanent Employees - Overtime	50,941	42,275	30,000	30,000
5111 Long-Term Disability Wages	1,641	-	-	-
5118 Meal Allowance	570	210	-	
TOTAL	764,646	696,331	791,200	792,400
EMPLOYEE BENEFITS				
5121 P.E.R.A.	55,969	51,402	56,100	58,300
5122 F.I.C.A. Social Security	45,239	41,380	47,200	49,100
5123 F.I.C.A. Medicare	10,580	9,678	11,000	11,500
5125 Dental Insurance	3,990	3,755	4,500	4,500
5126 Life Insurance	2,054	1,935	2,100	2,100
5127 Health Care Savings	23,568	9,910	18,300	12,100
5130 Cafeteria Plan Benefits	207,603	160,930	214,500	245,300
5133 Health or Fitness Program	280	-	-	-
TOTAL	349,283	278,990	353,700	382,900
OPERATING EXPENSES				
5200 Office Supplies	1,648	2,080	800	800
5201 Computer Supplies/Software	437	5,367	6,200	6,400
5205 Safety & Training Materials	3,313	1,309	2,000	2,000
5210 Plant/Operating Supplies	7,722	7,548	9,500	9,500
5211 Cleaning/Janitorial Supplies	1,628	588	1,500	1,500
5212 Motor Fuel	2,239	3,462	4,800	6,100
5216 Treatment Chemicals	269,477	229,707	386,000	493,000
5218 Uniforms	4,070	2,983	4,300	5,000
5219 Other Miscellaneous Supplies	14,397	27,822	24,600	34,600
5220 Repair & Maintenance Supplies	57,403	71,763	85,800	85,800
5228 Painting Supplies	446	302	-	-
5240 Small Tools	6,150	2,538	2,000	6,000
5241 Small Equipment	3,232	2,929	7,800	13,000

Water Treatment and Pumping

510-500-1955

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

Expe	nse Detail	2020	2021	2022	2023
		Actual	Actual	Budget	Proposed
5310	Contract Services	15,560	9,921	25,000	25,000
5319	Other Professional Services	-	-	5,000	5,000
5320	Data Services	122	537	700	700
5321	Telephone	600	552	700	700
5322	Postage	765	371	800	800
5331	Training Expenses	35	1,013	4,600	5,600
5355	Printing and Copying	266	-	5,000	1,000
5356	Copier, Printer Lease & Supplies	118	-	500	500
5381	Electricity	1,122,411	1,193,680	1,165,000	1,165,000
5382	Water & Sewer	73,867	79,447	77,000	77,500
5401	Building Repair & Maintenance	2,770	50,512	26,500	138,000
5404	Equipment Maintenance/Repair	62,142	166,857	157,900	219,000
5409	Fleet Services	5,365	3,117	11,400	10,000
5433	Dues and Subscriptions	-	6,475	6,500	6,700
5438	Licenses	-	42	300	300
5441	Other Services & Charges	3,869	73,103	59,800	59,800
5450	Laundry	142	235	300	300
5483	Water Testing Fees	820	-	-	-
	TOTAL	1,661,014	1,944,260	2,082,300	2,379,600
1955	TOTAL-WATER TRMT & PUMPING	2,774,943	2,919,581	3,227,200	3,554,900

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 2023. The major category of expense is purchased gas, which represents 64% 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	2020	2021	2022	2023
Expense	Actual	Actual	Budget	Proposed
REVENUE				
Gas Sales	34,987,154	39,436,399	38,578,900	53,239,400
Other Operating Revenues	1,455,317	1,553,253	1,562,600	2,125,500
Non-Operating Revenues	1,406,573	27,861	105,000	100,000
	37,849,044	41,017,513	40,246,500	55,464,900
EXPENSES				
Personal Services	6,466,955	5,538,423	8,977,900	9,495,700
Supplies	1,041,757	1,202,671	1,249,600	1,554,700
Other Services & Charges	1,694,257	1,513,041	1,859,150	1,893,300
Natural Gas Purchases	19,293,616	25,527,796	21,011,900	34,000,000
Utilities	36,287	33,574	39,300	41,800
Depreciation/Amortization	1,515,571	1,563,784	1,682,200	1,752,000
Improvements -Non-Capital	35,211	49,316	98,250	35,000
Capital Lease Interest	36,805	27,713	22,200	12,600
Transfers	3,219,985	2,669,522	3,058,800	4,159,700
	33,340,444	38,125,840	37,999,300	52,944,800
ESTIMATED OPERATING INCOME (LOSS)	4,508,600	2,891,673	2,247,200	2,520,100
Other Sources of Cash	6,181,370	2,916,093	1,721,200	1,752,000
Other Uses of Cash	(8,866,746)	(10,249,171)	(3,155,300)	(3,592,100)
Increase (Decrease) in Cash	1,823,224	(4,441,405)	813,100	680,000

Gas Fund Estimated Unrestricted Cash Balance

OPERATING FUND	2022 Budget	2022 Projected	2023 Proposed
ESTIMATED OPERATING INCOME (LOSS)	2,247,200	4,370,773	2,520,100
Other Sources of Cash			
Depreciation and Amortization	1,682,200	1,626,100	1,752,000
Energy Fund Loan Repayment	39,000	39,000	-
Special Assessment Principal	-	6,272	-
Total Other Souces of Cash	1,721,200	1,671,372	1,752,000
Other Uses of Cash			
Due to Other Funds	-	26,400	-
Capital Improvements from Current Revenues	2,650,000	2,675,000	2,500,000
Capital Equipment Purchases	253,100	250,000	830,200
AMRS Lease Principal Payment	252,200	252,200	261,900
Total Other Uses of Cash	3,155,300	3,203,600	3,592,100
INCREASE (DECREASE) IN CASH	813,100	2,838,545	680,000
ESTIMATED UNRESTRICTED CASH AND DEBT SERVICE CASH -			
BEGINNING	8,601,461	1,397,025	4,235,570
ESTIMATED UNRESTRICTED CASH AND DEBT SERVICE CASH - ENDING	9,414,561	4,235,570	4,915,570
ENDING	9,414,561	4,235,570	4,915,570

Gas Fund 520

Revenue Detail	2020	2021	2022	2023
	Actual	Actual	Budget	Proposed
OPERATING REVENUES				
GAS SALES				
4820 Residential Firm	17,970,854	19,966,971	19,772,200	27,072,300
4822 Comm/Industrial Firm Large	8,436,053	9,923,401	8,748,700	12,462,500
4824 Comm/Industrial Interruptible Large	4,457,990	5,388,568	5,858,000	9,454,600
4831 Fixed Rate Charges	4,122,257	4,157,459	4,200,000	4,250,000
TOTAL	34,987,154	39,436,399	38,578,900	53,239,400
OTHER OPERATING REVENUES				
4636 Sale of Scrap	600	1,231	600	500
4700 Other Sources	-	16	-	-
4801 Off/On Charge	8,863	23,094	27,000	25,000
4802 Interest Earned on Customer Accts	36,731	25,031	100,000	30,000
4805 Reimbursements	152,204	31,579	60,000	450,000
4809 Miscellaneous Operating Revenue	61,946	32,640	70,000	70,000
4818 Servicing Appliances	470,598	531,702	550,000	500,000
4819 Comfort Policy	468,334	474,304	500,000	500,000
4825 Purchase Gas Adjustment	-	(16)	-	-
4827 Gas-Interruptible Transport	255,949	433,609	255,000	550,000
4851 Interest Income - Other Sources	92	63	-	-
TOTAL	1,455,317	1,553,253	1,562,600	2,125,500
TOTAL OPERATING REVENUES	36,442,471	40,989,652	40,141,500	55,364,900
NON-OPERATING REVENUES				
4220 Minnesota Grants - Capital	1,229,127	140		
4601 Change in Fair Value Investments	62,885	(73,767)	-	-
4829 Two Tier Rate	97,198	105,605	90,000	100,000
4853 Gain on Sale of Assets	17,363	(4,117)	15,000	
TOTAL NON-OPERATING REVENUES	1,406,573	27,861	105,000	100,000
TOTAL REVENUE	37,849,044	41,017,513	40,246,500	55,464,900

Director's Office 520-500-1900

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

Expense Detail	2020	2021	2022	2023
·	Actual	Actual	Budget	Proposed
PERSONAL SERVICES				
5100 Permanent Employees - Regular	92,199	92,947	89,100	110,000
5101 Permanent Employees - Overtime	412	156	-	
TOTAL	92,611	93,103	89,100	110,000
EMPLOYEE BENEFITS				
5121 P.E.R.A.	6,513	6,759	6,600	8,100
5122 F.I.C.A. Social Security	5,483	5,384	5,500	6,800
5123 F.I.C.A. Medicare	1,308	1,302	1,300	1,600
5125 Dental Insurance	403	413	400	500
5126 Life Insurance	207	213	200	200
5127 Health Care Savings	2,577	2,720	2,700	1,900
5130 Cafeteria Plan Benefits	19,253	21,313	20,400	28,200
5133 Health or Fitness Program	48	-	-	
TOTAL	35,792	38,104	37,100	47,300
OPERATING EXPENSES				
5200 Office Supplies	178	224	100	100
5241 Small Equipment	82	504	100	200
5321 Telephone	282	352	300	400
5331 Training/Travel	-	1,562	600	600
5335 Mileage Reimbursement Local	125	88	200	200
5438 Licenses	91	91	100	100
5441 Other Services & Charges	2	88	-	
TOTAL	760	2,909	1,400	1,600
1900 TOTAL - DIRECTOR'S OFFICE	129,163	134,116	127,600	158,900

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	2020	2021	2022	2023
	Actual	Actual	Budget	Proposed
OPERATING EXPENSES				
5420 Depreciation	1,515,571	1,563,784	1,682,200	1,752,000
5441 Other Services & Charges	400	41	-	-
5535 Improvements (Non-Capital)	35,211	49,316	98,250	35,000
5540 Equipment (Non-Capital)	540	2,430	5,750	1,300
5614 Capital Lease Interest	36,805	27,713	22,200	12,600
5620 Fiscal Agents Fee	237	-	-	-
TOTAL	1,588,764	1,643,284	1,808,400	1,800,900
NON-OPERATING EXPENSES				
5533 Capital Improvements				
- Revenue Financing	3,491,512	3,117,956	2,650,000	2,500,000
5580 Capital Equipment	158,258	265,503	253,100	830,200
TOTAL	3,649,770	3,383,459	2,903,100	3,330,200
1905 TOTAL - CAPITAL	5,238,534	5,026,743	4,711,500	5,131,100

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	2020	2021	2022	2023
	Actual	Actual	Budget	Proposed
PERSONAL SERVICES				
5100 Permanent Employees - Regular	61,465	58,773	235,800	243,000
5101 Permanent Employees - Overtime	281	4	500	4,200
TOTAL	61,746	58,777	236,300	247,200
EMPLOYEE BENEFITS				
5121 P.E.R.A.	4,319	4,308	17,300	18,100
5121 PERA Retirement, GASB 68	(213,297)	(459,274)	-	-
5122 F.I.C.A. Social Security	3,763	3,551	14,600	15,300
5123 F.I.C.A. Medicare	880	831	3,400	3,600
5125 Dental Insurance	409	396	1,600	1,600
5126 Life Insurance	10,130	7,254	700	700
5127 Health Care Savings	1,138	1,134	11,400	4,100
5130 Cafeteria Plan Benefits	15,758	18,822	70,000	84,700
5133 Health or Fitness Program	179	215	-	-
5134 Other Post Retirement Benefits	(1,844,118)	(2,372,807)	-	-
5135 Retiree Health Insurance	869,970	786,281	813,200	813,200
5151 Worker's Compensation	62,000	78,300	101,600	105,800
TOTAL	(1,088,869)	(1,930,989)	1,033,800	1,047,100
OPERATING EXPENSES				
5200 Office Supplies	_	_	100	100
5205 Safety & Training	24	86	1,000	800
5211 Cleaning & Janitorial Supplies	3,636	2,338	3,500	3,500
5218 Uniforms	138	138	200	100
5241 Small Equipment	5,027	19,712	2,000	1,700
5301 Auditing Services	1,153	1,573	1,300	1,600
5305 Medical Services/Testing Fees	8,021	8,796	10,200	10,200
5310 Contract Services	5,794	87	5,000	5,000
5320 Data Services	38,935	30,379	30,500	33,200
5321 Telephone	4,126	4,206	4,300	4,300
5322 Postage	296	266	700	1,000
5331 Training Expense	633	7,901	11,400	3,900
5333 Freight/Delivery Charges	840	106	,	-
5333 Freignt/Delivery Charges	840	106	-	-

Utility General Expense

520-500-1915

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

Expe	nse Detail	2020	2021	2022	2023
		Actual	Actual	Budget	Proposed
5335	Mileage Reimbursement	821	604	1,500	1,500
5340	Advertising and Promotion	28,007	24,262	29,500	32,000
5355	Printing & Copying	187	2,632	10,000	11,500
5356	Copier, Printer Lease & Supplies	4,947	3,356	5,000	4,500
5360	Insurance	62,200	64,400	64,800	65,000
5381		13,027	12,959	14,000	16,500
5382	Water, Gas & Sewer	13,114	11,816	13,300	13,300
5384	Refuse Disposal	2,930	3,011	2,600	3,000
5401	Building Repair & Maintenance	2,588	6,593	4,600	4,600
5404	·	2,388	0,393	2,500	2,500
		96 149	70.242	•	
5414		86,148	79,343	72,900	75,400
5433	'	5,816	4,426	7,700	7,700
5441		2,522	1,760	4,200	4,200
5443	Board & Meeting Expenses	610	-	1,700	-
5450	Laundry	856	1,207	1,000	1,200
5452	Pipe Line Safety	6,460	8,025	15,000	15,000
5493	Cost Allocation	494,600	494,600	481,800	481,800
5711	Payment in Lieu of Taxes	2,778,917	2,550,973	2,900,000	4,000,000
5700	Transfer to General Fund	59,975	59,075	55,000	55,900
5700	Transfer to Enterprise Fund	311,000	-	-	-
	TOTAL	3,943,348	3,404,630	3,757,300	4,861,000
1915	TOTAL - GENERAL EXPENSE	2,916,225	1,532,418	5,027,400	6,155,300

Engineering 520-500-1930

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

Expense Detail	2020	2021	2022	2023
	Actual	Actual	Budget	Proposed
PERSONAL SERVICES				
5100 Permanent Employees - Regular	910,877	935,123	935,300	993,500
5101 Permanent Employees - Overtime	43,139	47,341	50,000	50,000
5103 Temporary Wages	75	224	6,100	2,700
5118 Meal Allowance	356	300	1,100	1,100
TOTAL	954,447	982,988	992,500	1,047,300
EMPLOYEE BENEFITS				
5121 P.E.R.A.	70,327	73,175	69,700	77,900
5122 F.I.C.A. Social Security	57,259	58,756	58,000	64,900
5123 F.I.C.A. Medicare	13,391	13,742	13,600	15,200
5125 Dental Insurance	4,480	4,701	4,700	4,900
5126 Life Insurance	2,316	2,422	2,200	2,200
5127 Health Care Savings	27,144	25,470	19,900	20,200
5130 Cafeteria Plan Benefits	259,612	273,313	277,200	355,600
5133 Health or Fitness Program	212	150	-	-
5159 Project Benefits (Contra-Account)	(327,468)	(375,871)	-	_
TOTAL	107,273	75,858	445,300	540,900
OPERATING EXPENSES				
5200 Office Supplies	309	278	400	400
5201 Computer Supplies	491	308	100	100
5203 Paper, Stationery and Forms	24	97	100	100
5205 Safety & Training Materials	330	185	200	200
5212 Motor Fuel	4,116	7,185	5,500	10,000
5218 Uniforms	2,489	2,614	2,500	2,600
5219 Other Miscellaneous Supplies	2,862	131	-	-
5220 Repair & Maintenance Supplies	976	3,290	5,000	5,000
5240 Small Tools	255	483	400	500
5241 Small Equipment	4,607	778	7,900	7,900
5242 Survey Equipment and Supplies	8,007	9,528	5,900	5,900
5320 Data Services	2,276	2,248	2,200	2,200
5321 Telephone	3,143	2,960	3,100	3,100
5322 Postage	169	148	100	100

Engineering 520-500-1930

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

Expense Detail	2020	2021	2022	2023
	Actual	Actual	Budget	Proposed
5331 Training Expenses	2,257	2,317	14,200	14,200
5335 Mileage Reimbursement	-	-	200	200
5355 Printing and Copying	118	408	800	600
5356 Copier, Printer Lease & Supplies	126	107	2,200	2,200
5404 Equipment Maintenance Repair	377	1,164	1,600	2,000
5409 Fleet Services	7,547	7,567	11,800	10,400
5414 Software Lic & Mtc Agreements	17,448	22,429	19,000	22,900
5433 Dues and Subscriptions	2,305	2,618	3,300	3,300
5435 Books and Pamphlets	-	10	100	-
5438 Licenses	185	-	200	-
5441 Other Services and Charges	5,670	5,607	6,200	8,100
5486 One Call System	3,825	3,504	4,500	4,500
TOTAL	69,912	75,964	97,500	106,500
1930 TOTAL - ENGINEERING	1,131,632	1,134,810	1,535,300	1,694,700

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	2020	2021	2022	2023
	Actual	Actual	Budget	Proposed
PERSONAL SERVICES				
5100 Permanent Employees - Regular	2,829,270	2,828,436	2,765,700	2,811,500
5101 Permanent Employees - Overtime	46,858	48,062	71,500	67,800
5105 Retirement Incentive	11,267	-	-	-
5118 Meal Allowance	135	252	400	400
TOTAL	2,887,530	2,876,750	2,837,600	2,879,700
EMPLOYEE BENEFITS				
5121 P.E.R.A.	209,224	210,272	204,100	212,600
5122 F.I.C.A. Social Security	172,162	171,121	171,500	178,500
5123 F.I.C.A. Medicare	40,263	40,020	40,100	41,700
5125 Dental Insurance	16,308	16,348	15,700	15,400
5126 Life Insurance	8,402	8,422	7,200	7,000
5127 Health Care Savings	59,538	129,872	51,800	70,600
5130 Cafeteria Plan Benefits	785,940	779,388	756,000	900,900
5133 Health or Fitness Program	639	152	-	
TOTAL	1,292,476	1,355,595	1,246,400	1,426,700
OPERATING EXPENSES				
5200 Office Supplies	2,423	2,326	3,000	7,200
5201 Computer Supplies/Software	4,969	3,785	1,200	1,200
5203 Paper/Stationery/Forms	227	-	-	-
5205 Safety & Training Materials	459	81	-	-
5210 Plant/Operating Supplies	54,873	32,623	34,000	34,000
5212 Motor Fuel	39,790	63,829	54,000	92,800
5215 Shop Materials	3,639	1,226	17,000	17,000
5218 Uniforms	13,507	8,221	11,500	11,500
5219 Other Miscellaneous Supplies	174,824	240,018	137,000	350,000
5220 Repair & Maintenance Supplies	36,999	32,157	35,000	40,000
5227 Utility System Maintenance Supply	401,730	312,708	373,200	352,400

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.

Expe	nse Detail	2020	2021	2022	2023
		Actual	Actual	Budget	Proposed
5228	Painting Supplies	6,440	6,519	7,500	7,500
5240	Small Tools	17,882	39,553	29,400	29,400
5241	Small Equipment	5,134	5,574	17,700	21,800
5310	Contract Services	37,463	38,384	67,200	67,200
5320	Data Services	11,833	18,956	15,300	15,300
5321	Telephone	10,653	9,815	11,200	11,200
5322	Postage	78,775	69,742	77,300	77,000
5331	Training / Travel	3,049	4,656	28,000	35,500
5335	Mileage Reimbursement	-	-	200	200
5339	Armored Pickup	2,973	3,466	2,800	8,000
5340	Advertising and Promotion	17,588	24,783	84,700	79,500
5355	Printing & Copying	1,065	-	3,400	1,300
5356	Copier, Printer Lease & Supplies	589	564	700	700
5404	Equipment Repair & Maintenance	7,928	13,020	1,200	7,200
5409	Fleet Services	36,414	76,658	65,500	69,500
5414	Software Lic & Mtc Agreements	16,617	18,479	22,600	29,900
5427	Credit Card Commissions	101,987	113,415	100,000	118,800
5432	Uncollectible Accounts	186,419	(69,078)	55,000	55,000
5433	Dues and Subscriptions	600	2,548	3,400	3,600
5441	Other Services & Charges	21,366	20,696	32,400	32,400
5487	Conservation Improvement	179,363	204,237	221,900	226,900
5615	Customer Deposit Refund Interest	33,320	1,767	40,000	10,000
	TOTAL	1,510,898	1,300,728	1,553,300	1,814,000
1940	TOTAL - CUSTOMER SERVICES	5,690,904	5,533,073	5,637,300	6,120,400

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	2020	2021	2022	2023
	Actual	Actual	Budget	Proposed
PERSONAL SERVICES				
5100 Permanent Employees - Regular	1,142,550	1,051,914	1,075,500	1,070,400
5101 Permanent Employees - Overtime	62,257	49,914	110,000	110,000
5103 Other Wages	-	9,611	-	-
5111 Long-Term Disability Wages	-	321	-	-
5118 Meal Allowance	722	645	3,000	3,000
TOTAL	1,205,529	1,112,405	1,188,500	1,183,400
EMPLOYEE BENEFITS				
5121 P.E.R.A.	87,784	80,981	79,000	86,900
5122 F.I.C.A. Social Security	72,401	66,813	66,700	73,200
5123 F.I.C.A. Medicare	16,920	15,626	15,600	17,100
5125 Dental Insurance	6,536	5,979	6,000	5,900
5126 Life Insurance	3,358	3,067	2,700	2,700
5127 Health Care Savings	22,745	20,921	17,100	19,000
5130 Cafeteria Plan Benefits	279,016	246,753	252,100	299,900
5133 Health or Fitness Program	201	288	-	-
5141 Unemployment Compensation	958	-	-	-
TOTAL	489,919	440,428	439,200	504,700
OPERATING EXPENSES				
5200 Office Supplies	934	881	1,300	1,300
5201 Computer Supplies/Software	457	728	500	500
5205 Safety & Training Materials	4,160	5,040	8,500	8,500
5210 Plant Operations Supplies	32,571	20,850	14,600	15,600
5212 Motor Fuel	25,921	40,887	42,600	69,600
5215 Shop Materials	13,589	21,336	15,000	17,500
5218 Uniforms	9,103	5,586	9,600	10,300
5219 Other Miscellaneous Supplies	3,140	2,239	2,500	3,000
5220 Repair and Maintenance Supplies	4,950	3,413	8,800	8,800
5222 Paving Materials	11,818	14,924	25,000	25,000
5224 Gravel & Other Maintenance Supplies	45,809	52,660	60,000	66,000
5227 Utility Maintenance Supply	45,80 <i>9</i> 16,872	133,143	125,700	138,700
5228 Painting Supplies	388	133,143	500	500
J220 I diliting Jupplies	300	20	300	300

Utility Operations 520-500-1945

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

Expe	nse Detail	2020	2021	2022	2023
		Actual	Actual	Budget	Proposed
5240	Small Tools	18,137	9,482	22,300	22,900
5241	Small Equipment	12,715	446	10,300	6,000
5310	Contract Services	-	3,327	4,200	4,200
5320	Data Services	2,184	3,488	3,300	3,300
5321	Telephone	3,698	3,057	3,300	3,300
5331	Training Expense	6,916	3,555	7,300	8,500
5333	Freight/Delivery Charges	5,018	4,805	4,500	5,000
5335	Mileage Reimbursement	1,829	1,856	2,300	2,000
5355	Printing and Copying	-	9	300	300
5356	Copier, Printer Lease & Supplies	124	-	400	400
5384	Refuse Disposal	5,322	8,309	7,800	8,000
5404	Equipment Repair & Maintenance	3,261	11,647	13,000	13,600
5409	Fleet Service Charges	78,805	86,252	96,600	99,200
5414	Software Lic & Mtc Agreements	400	287	-	-
5415	Vehicle/Equipment Rental	3,664	4,305	6,500	6,500
5419	Other Rentals	-	1,930	-	-
5441	Other Services & Charges	8,361	2,112	2,500	2,500
5450	Laundry	4,936	4,815	5,000	5,000
5700	Transfer to General Fund	70,093	59,474	103,800	103,800
	TOTAL	395,175	510,871	608,000	659,800
10/15	TOTAL - UTILITY OPERATIONS	2,090,623	2,063,704	2,235,700	2,347,900

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	2020	2021	2022	2023
	Actual	Actual	Budget	Proposed
PERSONAL SERVICES				
5100 Permanent Employees - Regular	301,625	308,014	318,500	327,000
5101 Permanent Employees - Overtime	6,799	7,513	310,300	6,000
5118 Meal Allowance	45	7,515 15	-	0,000
TOTAL	308,469	315,542	318,500	333,000
	200,100	3 – 3 / 3 . –	,	222,222
EMPLOYEE BENEFITS				
5121 P.E.R.A. Contribution	23,019	23,204	23,500	24,600
5122 F.I.C.A. Social Security	18,758	19,151	19,800	20,600
5123 F.I.C.A. Medicare	4,387	4,479	4,600	4,800
5125 Dental Insurance	1,360	1,347	1,300	1,300
5126 Life Insurance	694	694	600	600
5127 Health Care Savings	11,194	11,229	3,700	3,700
5130 Cafeteria Plan Benefits	60,620	59,758	60,100	72,800
TOTAL	120,032	119,862	113,600	128,400
OPERATING EXPENSES				
5200 Office Supplies	179	94	500	300
5201 Computer Supplies/Software	798	5,491	10,000	10,000
5210 Plant Operations Supplies	21,432	18,569	30,000	40,000
5212 Motor Fuel	2,903	3,418	3,300	5,800
5218 Uniforms	384	610	800	900
5219 Other Miscellaneous Supplies	128	-	2,500	2,500
5220 Repair & Maintenance Supplies	14,574	64,868	92,000	92,000
5241 Small Equipment	4,348	1,479	7,800	5,000
5280 Natural Gas Purchases	19,293,616	25,527,796	21,011,900	34,000,000
5320 Data Services	1,102	1,650	1,800	1,800
5321 Telephone	2,043	1,813	2,000	2,000
5331 Training Expense	3,020	886	7,600	9,200
5333 Freight/Delivery Charges	-	16	-	-
5356 Copier, Printer Lease & Supplies	261	151	300	300
5381 Electricity	10,146	8,799	10,000	10,000
5382 Water/Sewer/Gas	-	-	2,000	2,000

Natural Gas 520-500-1960

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

Expense Detail	2020	2021	2022	2023
	Actual	Actual	Budget	Proposed
5404 Equipment Maintenance Repair	2,687	4,737	2,500	12,500
5409 Fleet Services Charges	2,641	1,539	3,500	3,500
5433 Dues and Subscriptions	290	100	500	500
5441 Other Services & Charges	4,080	7,015	6,500	7,000
TOTAL	19,364,632	25,649,031	21,195,500	34,205,300
1960 TOTAL - NATURAL GAS	19,793,133	26,084,435	21,627,600	34,666,700

Sewer Fund 530

The Sewer Fund accounts for the provision of sanitary sewer service as a self-supporting enterprise fund. Activities include the operation and maintenance of the City's sanitary sewer collection system. 'The major funding source is user charges, representing 99% of total revenues for 2023. 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	2020 Actual	2021 Actual	2022 Budget	2023 Proposed
REVENUE				
Operating Revenue	17,526,647	18,197,617	19,047,400	19,874,100
Non-Operating Revenue	4,922,143	1,101,553	190,300	14,300
	22,448,790	19,299,170	19,237,700	19,888,400
EXPENSES				
Personal Services	2,690,274	2,341,243	3,736,400	3,887,300
Supplies	261,875	234,025	444,600	467,600
Other Services & Charges	1,017,213	859,452	1,082,550	1,119,400
WLSSD Treatment	9,494,802	9,480,967	9,737,500	9,980,900
Utilities	137,342	117,553	153,500	163,800
Depreciation/ Amortization	1,499,486	1,562,666	1,668,500	1,646,200
Sanitary Sewer -Grants	130,077	71,290	200,000	200,000
Improvements -Non-Capital	117,652	47,276	103,250	35,000
Debt Service - Interest	65,043	42,643	32,700	17,600
Debt Service - Other	(9,250)	(14,329)	(12,100)	(4,200)
Capital Lease Interest	32,935	27,672	20,900	11,800
Transfers	130,068	118,549	158,700	159,500
	15,567,517	14,889,007	17,326,500	17,684,900
ESTIMATED OPERATING INCOME (LOSS)	6,881,273	4,410,163	1,911,200	2,203,500
Other Sources of Cash	7,518,304	3,431,344	1,656,400	1,642,000
Other Uses of Cash	(15,893,965)	(6,278,981)	(3,470,300)	(3,107,800)
Increase (Decrease) in Cash	(1,494,388)	1,562,526	97,300	737,700

Sewer Fund Estimated Unrestricted Cash Balance

OPERATING FUND	2022 Budget	2022 Projected	2023 Proposed
ESTIMATED OPERATING INCOME (LOSS)	1,911,200	2,631,205	2,203,500
Other Sources of Cash			
Depreciation and Amortization	1,668,500	1,592,900	1,646,200
Interest from Bond Discount	(12,100)	(12,100)	(4,200)
Special Assessment Principal	-	77,400	-
Total Other Sources of Cash	1,656,400	1,658,200	1,642,000
Other Uses of Cash			
Due to Other Funds	-	8,726	-
Infrastructure System Replacement Fund	104,600	(482,245)	54,500
Capital Improvements from Current Revenues	2,125,000	1,776,000	2,200,000
Capital Equipment Purchases	383,000	200,000	189,100
Bond Principal Payments	620,800	620,800	418,200
AMRS Lease Principal Payment	236,900	236,900	246,000
Total Other Uses of Cash	3,470,300	2,360,181	3,107,800
INCREASE (DECREASE) IN CASH	97,300	1,929,224	737,700
ESTIMATED UNRESTRICTED CASH AND DEBT SERVICE CASH -			
BEGINNING	1,993,628	2,577,472	4,506,696
ECTIMATED LINDECTRICTED CACIL AND DEDT CEDVICE CACIL			
ESTIMATED UNRESTRICTED CASH AND DEBT SERVICE CASH - ENDING	2,090,928	4,506,696	5,244,396

Sewer Fund 530

Revenue Detail	2020	2021	2022	2023
	Actual	Actual	Budget	Proposed
OPERATING REVENUES:				
4636 Sale of Materials	35	180	500	300
4700 Other Sources	-	10,590	-	-
4802 Interest Earned on Customer Accts	12,261	20,698	55,000	50,000
4805 Reimbursements	34,068	34,692	33,000	33,000
4809 Misc. Operating Revenue	576	3,039	2,000	3,000
4831 Fixed Rate Charges	1,954,079	1,959,583	1,950,000	1,950,000
4833 Sewer Revenues	15,358,493	15,990,881	16,850,000	17,673,900
4834 Fond du Lac Grinder Pump Surcharge	11,961	11,784	11,900	11,900
4836 & Surcharge	-	-	-	2,000
4839 Point of Sale Inspection Fee	149,460	162,429	145,000	150,000
4851 Interest Income - Other Sources	5,714	3,741	-	
TOTAL OPERATING REVENUES	17,526,647	18,197,617	19,047,400	19,874,100
NON-OPERATING REVENUES:				
4220 Minnesota Grants - Capital	4,829,399	955,956	-	-
4601 Change in Fair Value Investments	11,667	(8,292)	-	-
4853 Gain on Sale of Assets	1,847	(794)	3,000	3,000
4854 Utility Special Assessments	8,965	84,418	-	-
4857 Capital Contributions	-	-	117,000	-
4730 Transfer from Enterprise Funds	70,265	70,265	70,300	11,300
TOTAL NON-OPERATING REVENUES	4,922,143	1,101,553	190,300	14,300
TOTAL REVENUE	22,448,790	19,299,170	19,237,700	19,888,400

Director's Office 530-500-1900

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

Expense Detail	2020	2021	2022	2023
	Actual	Actual	Budget	Proposed
PERSONAL SERVICES				
5100 Permanent Employees - Regular	72,646	75,330	71,700	91,500
5101 Permanent Employees - Overtime	219	59	-	-
TOTAL	72,865	75,389	71,700	91,500
EMPLOYEE BENEFITS				
5121 P.E.R.A.	5,110	5,519	5,300	6,800
5122 F.I.C.A. Social Security	4,282	4,286	4,400	5,700
5123 F.I.C.A. Medicare	1,027	1,045	1,000	1,300
5125 Dental Insurance	289	314	300	400
5126 Life Insurance	148	162	100	200
5127 Health Care Savings	2,142	2,325	2,300	1,500
5130 Cafeteria Plan Benefits	15,456	18,373	17,500	24,700
5133 Health or Fitness Program	48	-	-	-
TOTAL	28,502	32,024	30,900	40,600
OPERATING EXPENSES				
5200 Office Supplies	-	23	-	-
5241 Small Equipment	77	494	100	200
5321 Telephone	174	245	200	300
5331 Training Expense	-	426	200	200
5335 Mileage Reimbursement	115	88	200	200
5356 Copier, Printer Lease & Supplies	35	54	100	100
5441 Other Services & Charges	2	88	-	-
TOTAL	403	1,418	800	1,000
1900 TOTAL - DIRECTOR'S OFFICE	101,770	108,831	103,400	133,100

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	2020	2021	2022	2023
	Actual	Actual	Budget	Proposed
OPERATING EXPENSES				
5420 Depreciation	1,499,486	1,562,666	1,668,500	1,646,200
5441 Other Services & Charges	-	501	-	-
5535 Improvements (Non-Capital)	117,652	47,276	103,250	35,000
5540 Equipment (Non-Capital)	739	2,529	5,750	1,200
5611 Bond Interest	65,043	42,643	32,700	17,600
5613 Interest - from Amortization	(9,250)	(14,329)	(12,100)	(4,200)
5614 Capital Lease Interest	32,935	27,672	20,900	11,800
5620 Fiscal Agents Fee	1,781	1,425	1,500	1,400
TOTAL	1,708,386	1,670,383	1,820,500	1,709,000
NON-OPERATING EXPENSES				
5533 Capital Improvements - Revenue	7,007,584	2,046,278	2,125,000	2,200,000
5580 Capital Equipment	158,343	42,354	383,000	189,100
TOTAL	7,165,927	2,088,632	2,508,000	2,389,100
1905 TOTAL - CAPITAL	8,874,313	3,759,015	4,328,500	4,098,100

Utility General Expense

530-500-1915

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

Expense Detail	2020	2021	2022	2023
	Actual	Actual	Budget	Proposed
PERSONAL SERVICES				
5100 Permanent Employees - Regular	36,366	34,156	69,700	71,900
5101 Permanent Employees - Overtime	218	1	500	1,700
TOTAL	36,584	34,157	70,200	73,600
EMPLOYEE BENEFITS				
5121 P.E.R.A.	2,537	2,527	5,100	5,400
5121 P.E.R.A., GASB 68	(136,239)	(210,103)	-	-
5122 F.I.C.A. Social Security	2,196	2,014	4,300	4,600
5123 F.I.C.A. Medicare	513	471	1,000	1,100
5125 Dental Insurance	270	258	500	500
5126 Life Insurance	1,890	133	200	200
5127 Health Care Savings	664	659	4,200	1,300
5130 Cafeteria Plan Benefits	11,642	14,706	25,000	30,300
5133 Health or Fitness Program	54	64	-	-
5134 Other Post Retirement Benefits	(623,851)	(868,517)	-	-
5135 Retiree Health Insurance	158,971	151,571	155,900	155,900
5151 Worker's Compensation	34,000	30,600	35,300	37,400
TOTAL	(547,353)	(875,617)	231,500	236,700
OPERATING EXPENSES				
5200 Office Supplies	-	-	100	100
5205 Safety & Training	134	181	600	600
5211 Cleaning & Janitorial Supplies	3,210	1,831	3,500	3,500
5218 Uniforms	138	138	100	200
5241 Small Equipment	1,212	619	1,900	1,700
5301 Auditing Services	1,153	1,573	1,300	1,600
5305 Medical Services/Testing Fees	701	924	1,600	1,600
5310 Contract Services	4,996	61	5,000	5,000
5320 Data Services	14,709	12,907	13,600	15,200
5321 Telephone	2,659	2,774	2,600	2,600
5331 Training / Travel	56	40	2,300	1,800
5333 Freight/Delivery Charges	5	-	-	-

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.

Expen	se Detail	2020	2021	2022	2023
		Actual	Actual	Budget	Proposed
5335	Mileage Reimbursement - Local	365	532	300	500
5355	Printing & Copying Services	187	-	-	-
5356	Copier, Printer Lease & Supplies	4,629	3,082	5,000	4,500
5360	Insurance	23,600	51,400	24,200	20,900
5381	Electricity	12,247	12,203	14,000	16,500
5382	Water, Gas & Sewer	9,174	10,473	14,000	14,000
5384	Refuse Disposal	2,756	2,833	2,600	3,000
5401	Building Repair & Maintenance	1,689	6,210	4,400	4,400
5404	Equipment/Machinery Repair & Mtc	-	-	1,900	3,800
5414	Software Lic & Mtc Agreements	47,783	47,435	49,700	51,500
5441	Other Services & Charges	2,187	1,794	3,500	3,500
5450	Laundry	800	1,137	1,000	1,200
5493	Cost Allocation	230,400	230,400	238,200	238,200
5700	Transfer to General Fund	59,975	59,075	55,000	55,800
	TOTAL	424,765	447,622	446,400	451,700
1915	TOTAL - UTILITY GENERAL	(86,004)	(393,838)	748,100	762,000

Engineering 530-500-1930

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

Actual Actual Budget Propo	sed
<u></u>	
PERSONAL SERVICES	
5100 Permanent Employees - Regular 408,803 420,842 429,600 433,	
	700
·	700
5105 Retirement Incentive 3,966	-
5118 Meal Allowance 356 285 1,000 1,	000
TOTAL 451,928 446,539 474,400 475,	100
EMPLOYEE BENEFITS	
5121 P.E.R.A. 32,514 32,807 31,800 34,	900
	400
•	900
	300
	000
	800
5130 Cafeteria Plan Benefits 101,042 105,422 108,900 136,	
5133 Health or Fitness Program 212 230 -	_
5159 Project Benefits (Contra-Account) (104,186) (58,571) -	_
TOTAL 75,623 129,598 188,300 219,	400
OPERATING EXPENSES	
5200 Office Supplies 303 239 400	400
5201 Computer Supplies 215 290 100	100
5203 Paper, Stationary & Forms 25 94 100	100
5205 Safety & Training Materials 97 132 200	200
5212 Motor Fuels 2,208 4,033 3,900 5,	600
5218 Uniforms 1,114 1,169 1,100 1,	200
5219 Other Miscellaneous Supplies 135 126 -	-
5240 Small Tools 245 456 400	500
5241 Small Equipment 2,669 791 1,200 1,	200
5242 Survey Equipment and Supplies 5,152 4,849 5,900 5,	900
5320 Data Services 2,142 2,128 2,200 2,	200
5321 Telephone 1,661 1,668 1,700 1,	700
5322 Postage - 78 100	100

Engineering 530-500-1930

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

Expense Detail	2020	2021	2022	2023
	Actual	Actual	Budget	Proposed
5331 Training Expenses	36	883	4,600	4,600
5335 Mileage Reimbursement - Local	1,314	1,016	1,500	1,500
5355 Printing and Copying	-	246	800	600
5356 Copier, Printer Lease & Supplies	114	100	2,200	2,200
5404 Equipment Maintenance/Repair	-	1,107	1,600	2,000
5409 Fleet Services Charges	3,681	5,499	4,200	5,900
5414 Software Lic & Mtc Agreements	13,587	12,934	10,400	13,500
5433 Dues & Subscriptions	105	128	800	800
5435 Books & Pamphlets	-	10	100	-
5438 Licenses	186	-	200	-
5441 Other Services and Charges	4,174	5,403	5,000	6,800
5486 One Call System	3,806	3,478	4,500	4,500
TOTAL	42,969	46,857	53,200	61,600
1930 TOTAL - ENGINEERING	570,520	622,994	715,900	756,100

Customer Service 530-500-1940

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

Expense Detail	2020	2021	2022	2023
	Actual	Actual	Budget	Proposed
DEDCOMM SERVICES				_
PERSONAL SERVICES				407.000
5100 Permanent Employees - Regular	226,884	230,597	190,400	187,000
5101 Permanent Employees - Overtime	1,182	691	2,300	700
5118 Meal Allowance	18	8	<u>-</u>	-
TOTAL	228,084	231,296	192,700	187,700
EMPLOYEE BENEFITS				
5121 P.E.R.A.	16,402	16,903	14,000	13,800
5122 F.I.C.A. Social Security	13,414	13,552	11,800	11,600
5123 F.I.C.A. Medicare	3,137	3,169	2,800	2,700
5125 Dental Insurance	1,366	1,426	1,100	1,000
5126 Life Insurance	704	734	500	500
5127 Health Care Savings	6,052	9,295	4,100	3,400
5130 Cafeteria Plan Benefits	60,819	65,193	52,200	53,300
5133 Health or Fitness Program	80	40	-	-
TOTAL	101,974	110,312	86,500	86,300
OPERATING EXPENSES				
5200 Office Supplies	241	228	800	800
• •	280			
5201 Computer Supplies	280	1,148	600	600
5218 Uniforms	-	25	-	-
5241 Small Equipment	661	99	2,400	900
5310 Contract Services	18,632	18,934	33,600	33,600
5320 Data Services	27	119	200	200
5321 Telephone	385	331	300	300
5322 Postage	39,382	34,871	38,800	38,500
5331 Training Expense	(1,103)	498	3,000	3,000
5339 Armored Pickup	1,466	1,676	1,400	4,000
5355 Printing & Copying	377	-	1,400	200
5356 Copier, Printer Lease & Supplies	269	198	300	300
5404 Equipment Repair & Maintenance	116	118	100	100
5414 Software Lic & Mtc Agreements	3,567	2,854	4,100	6,500
5427 Credit Card Commission	46,358	54,386	45,000	59,400
5432 Uncollectible Accounts	110,769	(53,303)	23,000	23,000
5441 Other Services & Charges	17	156	700	700

Customer Service 530-500-1940

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

Expense Detail	2020	2021	2022	2023
	Actual	Actual	Budget	Proposed
TOTAL	221,444	62,338	155,700	172,100
1940 TOTAL-CUSTOMER SERVICES	551,502	403,946	434,900	446,100

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	2020	2021	2022	2023
	Actual	Actual	Budget	Proposed
DEDSONAL SERVICES				
PERSONAL SERVICES	000 612	1 065 556	1 127 700	1 005 600
5100 Permanent Employees - Regular	988,613	1,065,556	1,137,700	1,085,600
5101 Permanent Employees - Overtime	41,509	48,588	70,000	7,000
5103 Temporary Wages	-	220	21,800	26,900
5111 Long-Term Disability Wages	701	320	2 200	2 200
5118 Meal Allowance TOTAL	791	897	2,200 1,231,700	2,200 1,121,700
TOTAL	1,030,913	1,115,361	1,231,700	1,121,700
EMPLOYEE BENEFITS				
5121 P.E.R.A.	74,684	81,744	83,800	80,700
5122 F.I.C.A. Social Security	62,223	67,044	70,500	69,400
5123 F.I.C.A. Medicare	14,553	15,680	16,500	16,200
5125 Dental Insurance	6,060	6,416	6,800	6,500
5126 Life Insurance	3,121	3,322	3,100	2,900
5127 Health Care Savings	23,072	22,046	22,300	25,500
5130 Cafeteria Plan Benefits	283,864	306,303	325,500	390,800
5133 Health or Fitness Program	133	-	-	-
5141 Unemployment Compensation	785	-	-	
TOTAL	468,495	502,555	528,500	592,000
OPERATING EXPENSES				
5200 Office Supplies	896	906	1,300	1,300
5201 Computer Supplies	1,301	8,280	3,200	3,200
5205 Safety & Training Materials	1,992	4,686	6,500	6,500
5210 Plant Operations Supplies	22,097	23,007	33,700	34,500
5212 Motor Fuel	29,434	42,109	61,900	80,300
5215 Shop Materials	56	-	1,000	1,500
5218 Uniforms	6,707	5,732	11,600	12,600
5219 Other Miscellaneous Supplies	1,982	2,515	2,000	2,500
5220 Repair and Maintenance Supplies	76,865	14,901	119,100	119,100
5222 Paving Materials	11,398	11,326	17,000	17,000
5224 Gravel and other Mtc Materials	40,686	39,743	50,000	56,000
5227 Utility Maintenance Supply	35,145	, 52,895	79,500	83,600
	•	•	•	•

Utility Operations 530-500-1945

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

Expe	nse Detail	2020	2021	2022	2023
		Actual	Actual	Budget	Proposed
5240	Small Tools	6,215	5,038	9,000	9,000
5241	Small Equipment	4,146	1,058	10,400	7,700
5310	Contract Services	24,511	5,508	51,300	51,300
5320	Data Services	1,315	2,499	2,700	2,700
5321	Telephone	1,461	1,051	1,100	1,100
5331	Training Expense	1,979	3,099	8,400	10,500
5333	Freight/Delivery Charges	1,447	1,182	1,500	1,500
5335	Mileage Reimbursement	2,000	2,006	2,500	2,500
5355	Printing and Copying	-	10	500	500
5356	Copier, Printer Lease & Supplies	116	-	600	600
5381	Electricity	106,494	82,212	114,000	120,000
5382	Water, Gas & Sewer	9,427	12,665	11,500	13,300
5384	Refuse Disposal	12,823	15,540	17,000	17,000
5404	Equipment Maintenance/Repair	21,429	6,274	32,000	32,000
5409	Fleet Service Charges	111,157	114,761	119,700	128,600
5414	Software Lic & Mtc Agreements	1,650	1,518	1,300	1,300
5415	Vehicle/Equipment Rental	1,007	487	5,800	5,800
5433	Dues and Subscriptions	206	-	1,000	1,000
5438	Licenses	265	377	1,000	1,000
5441	Other Services & Charges	4,696	1,646	4,000	4,000
5450	Laundry	3,434	3,628	5,000	5,000
5700	Transfer to General Fund	70,093	59,474	103,700	103,700
	TOTAL	614,430	526,133	890,800	938,200
1945	TOTAL - UTILITY OPERATIONS	2,113,838	2,144,049	2,651,000	2,651,900

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	2020	2021	2022	2023
	Actual	Actual	Budget	Proposed
OPERATING EXPENSES				
5484 Western Lake Superior Sanitary District				
Service Charge	9,494,802	9,480,967	9,737,500	9,980,900
5485 Western Lake Superior Sanitary District				
Testing	218,359	220,074	221,000	226,500
1965 TOTAL- SEWER TREATMENT	9,713,161	9,701,041	9,958,500	10,207,400

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.

Expe	nse Detail	2020	2021	2022	2023
		Actual	Actual	Budget	Proposed
	ONAL SERVICES				
5100	Permanent Employees - Regular	480,638	353,700	403,200	469,600
	Permanent Employees - Overtime	14,827	3,770	20,000	20,000
5118	Meal Allowance	81	-	300	300
	TOTAL	495,546	357,470	423,500	489,900
EMPL	OYEE BENEFITS				
5121	P.E.R.A.	36,415	26,690	30,100	36,500
5122	F.I.C.A. Social Security	29,430	20,678	25,000	30,400
	F.I.C.A. Medicare	6,883	4,836	5,800	7,100
5125	Dental Insurance	2,831	2,044	2,300	2,700
5126	Life Insurance	1,455	1,049	1,000	1,200
5127	Health Care Savings	7,461	5,241	6,100	7,200
5130	Cafeteria Plan Benefits	162,581	121,621	136,200	187,700
5133	Health or Fitness Program	57	-	-	-
	TOTAL	247,113	182,159	206,500	272,800
OPFR	ATING EXPENSES				
	Office Supplies	397	132	600	500
	Computer Supplies/Software	30	36	-	100
	Safety & Training	175	14	1,000	1,000
	Motor Fuels	1,886	3,144	3,500	4,400
5218	Uniforms	1,976	1,538	1,700	2,000
5241	Small Equipment	375	-	8,200	1,000
5320	Data Services	1,146	1,380	1,600	1,800
5321	Telephone	3,368	2,144	2,800	2,800
5331	Training Expense	-	2,071	2,500	2,500
5335	Mileage Reimbursement	5,043	1,627	8,500	4,500
5355	Printing & Copying	-	-	2,000	2,000
5356	Copier, Printer Lease & Supplies	44	-	200	200
5404	Equipment Maintenance Repair	-	-	3,000	3,000
5409	Fleet Services	4,625	4,111	3,300	5,500

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	2020	2021	2022	2023
	Actual	Actual	Budget	Proposed
5441 Other Services and Charges	1,023	3,012	23,000	23,000
5450 Laundry	1,520	1,473	2,300	2,300
5482 Private Property Sewer Grants	130,077	71,290	200,000	200,000
TOTAL	151,685	91,972	264,200	256,600
1970 TOTAL INFLOW & INFILTRATION	894,344	631,601	894,200	1,019,300

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	2020 Actual	2021 Actual	2022 Budget	2023 Proposed
REVENUE				
Operating Revenue	1,638,279	1,639,309	1,652,000	1,658,000
Non-Operating Revenue	5,363	(4,957)	-	-
	1,643,642	1,634,352	1,652,000	1,658,000
EXPENSES				
Other Services & Charges	17,499	(12,819)	8,200	8,200
Depreciation/ Amortization	566,871	566,871	566,900	566,900
Grants & Awards	403,400	273,760	400,000	400,000
Debt Service - Interest	88,352	71,523	60,700	44,000
Transfers	70,265	70,265	70,300	11,300
	1,146,387	969,600	1,106,100	1,030,400
ESTIMATED OPERATING				
INCOME (LOSS)	497,255	664,752	545,900	627,600
Other Sources of Cash	570,848	566,871	566,900	566,900
Other Uses of Cash	(1,200,755)	(1,213,157)	(1,159,200)	(1,125,800)
Increase (Decrease) in Cash	(132,652)	18,466	(46,400)	68,700

Clean Water Fund Estimated Unrestricted Cash Balance

	2022	2022	2023
OPERATING FUND	Budget	Projected	Proposed
ESTIMATED OPERATING INCOME (LOSS)	545,900	802,800	627,600
Other Sources of Cash			
Depreciation and Amortization	566,900	566,900	566,900
Total Other Sources of Cash	566,900	566,900	566,900
Other Uses of Cash Bond Principal Payments Total Other Uses of Cash	1,159,200 1,159,200	1,159,200 1,159,200	1,125,800 1,125,800
INCREASE (DECREASE) IN CASH	(46,400)	210,500	68,700
ESTIMATED UNRESTRICTED CASH AND DEBT SERVICE CASH - BEGINNING	554,015	690,081	900,581
ESTIMATED UNRESTRICTED CASH AND DEBT SERVICE CASH - ENDING	507,615	900,581	969,281

Clean Water Surcharge Fund

Revenue Detail	2020 Actual	2021 Actual	2022 Budget	2023 Proposed
OPERATING REVENUES				
4836 I & I Surcharge	9,035	7,418	12,000	8,000
4837 Clean Water Surcharge	1,629,244	1,631,891	1,640,000	1,650,000
TOTAL	1,638,279	1,639,309	1,652,000	1,658,000
NON-OPERATING REVENUES				
4601 Change in Fair Value Investments	5,363	(4,957)	-	-
TOTAL	5,363	(4,957)	-	-
TOTAL REVENUE	1,643,642	1,634,352	1,652,000	1,658,000

Clean Water Surcharge Fund

5 5.4	2020	2024	2022	2022
Expense Detail	2020	2021	2022	2023
	Actual	Actual	Budget	Proposed
OPERATING EXPENSES				
5420 Depreciation	566,871	566,871	566,900	566,900
5427 Credit Card Commissions	4,228	5,084	3,200	3,200
5432 Uncollectible Accounts	13,271	(17,905)	5,000	5,000
5434 Grants & Awards	403,400	273,760	400,000	400,000
5441 Other Services & Charges	-	2	-	-
5611 Bond Interest	88,352	71,523	60,700	44,000
5700 Transfers to Sewer Fund	70,265	70,265	70,300	11,300
TOTAL	1,146,387	969,600	1,106,100	1,030,400

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	2020	2021	2022	2023
	Actual	Actual	Budget	Proposed
DEV/FNUE				
REVENUE	F 202 622	6 267 455	5 000 100	6.455.000
Stormwater Sewer Service	5,382,638	6,267,455	5,029,100	6,155,800
Miscellaneous Revenue	17,655	30,792	37,000	26,000
Non-Operating	80,854	37,022	1,000	1,000
	5,481,147	6,335,269	5,067,100	6,182,800
EXPENSES				
Personal Services	2,426,156	2,103,925	2,756,300	3,113,900
Supplies	166,394	193,991	290,200	360,800
Other Services and Charges	538,375	509,294	636,550	847,200
Utilities	21,026	22,311	26,400	28,900
Depreciation and Amortization	453,419	448,490	520,400	516,300
Improvements - Non-Capital	57,516	82,795	248,250	35,000
Debt Service - Interest	8,902	4,715	2,200	-
Bond Amortization	(6,539)	(6,522)	(600)	-
Transfers Out	538,012	532,865	546,500	547,400
	4,203,261	3,891,864	5,026,200	5,449,500
ESTIMATED OPERATING				
INCOME (LOSS)	1,277,886	2,443,405	40,900	733,300
Other Sources of Cash	671,298	610,221	519,800	516,300
Other Uses of Cash	(1,414,796)	(1,743,975)	(549,000)	(2,398,100)
Increase (Decrease) in Cash	534,388	1,309,651	11,700	(1,148,500)

Stormwater Fund Estimated Unrestricted Cash Balance

OPERATING FUND	2022 Budget	2022 Projected	2023 Proposed
ESTIMATED OPERATING INCOME (LOSS)	40,900	1,436,766	733,300
Other Sources of Cash			
Depreciation and Amortization	520,400	473,100	516,300
Interest from Bond Discount	(600)	(600)	-
Due from Other Funds	-	1,535	-
Special Assessment Principal	-	578	
Total Other Sources of Cash	519,800	474,613	516,300
Other Uses of Cash			
Due to Other Funds	_	4,671	-
Capital Improvements from Current Revenues	285,000	539,000	2,250,000
Capital Equipment Purchases	119,000	100,000	148,100
Bond Principal Payments	145,000	145,000	
Total Other Uses of Cash	549,000	788,671	2,398,100
INCREASE (DECREASE) IN CASH	11,700	1,122,708	(1,148,500)
ESTIMATED UNRESTRICTED CASH AND DEBT SERVICE CASH -			
BEGINNING	2,239,270	2,976,000	4,098,708
ECTIMATED LINDECTDICTED CACH AND DEDT CED 40CF CACH			
ESTIMATED UNRESTRICTED CASH AND DEBT SERVICE CASH - ENDING	2,250,970	4,098,708	2,950,208
	2,230,370	4,030,708	2,330,208

Stormwater Fund 535

Revenue Detail	2020	2021	2022	2023
	Actual	Actual	Budget	Proposed
OPERATING REVENUES:				
4170 Miscellaneous Permits & Licenses	11,175	21,600	16,000	16,000
4636 Sale of Materials	291	1,051	3,000	3,000
4700 Other Sources	-	8	-	-
4802 Interest Earned on Customer Accounts	2,525	5,531	14,000	2,500
4805 Reimbursements	1,977	2,880	2,000	2,000
4835 Stormwater Revenues	5,382,638	6,267,455	5,029,100	6,155,800
4851 Interest - Other Sources	1,687	(278)	2,000	2,500
TOTAL OPERATING REVENUES	5,400,293	6,298,247	5,066,100	6,181,800
NON-OPERATING REVENUES:				
4220 State of Minnesota, Capital	63,034	39,146	-	-
4220 State of Minnesota, Operating	-	6,784	-	-
4601 Change in Fair Value Investments	15,989	(8,129)	-	-
4853 Gain/Loss-Sale of Fixed Assets	1,831	(779)	1,000	1,000
TOTAL NON-OPERATING REVENUES	80,854	37,022	1,000	1,000
TOTAL REVENUE	5,481,147	6,335,269	5,067,100	6,182,800

Director's Office 535-500-1900

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

Expense Detail	2020	2021	2022	2023
	Actual	Actual	Budget	Proposed
PERSONAL SERVICES				
5100 Permanent Employees - Regular	72,646	75,330	71,700	91,500
5101 Permanent Employees - Overtime	219	59	-	_
TOTAL	72,865	75,389	71,700	91,500
EMPLOYEE BENEFITS				
5121 P.E.R.A.	5,110	5,519	5,300	6,800
5122 F.I.C.A. Social Security	4,282	4,286	4,400	5,700
5123 F.I.C.A. Medicare	1,027	1,045	1,000	1,300
5125 Dental Insurance	289	314	300	400
5126 Life Insurance	148	162	100	200
5127 Health Care Savings	2,142	2,325	2,300	1,500
5130 Cafeteria Plan Benefits	15,456	18,373	17,500	24,700
5133 Health or Fitness Program	48	-	-	
TOTAL	28,502	32,024	30,900	40,600
OPERATING EXPENSES				
5200 Office Supplies	-	23	-	-
5241 Small Equipment	77	494	100	200
5321 Telephone	174	244	200	300
5331 Training Expense	-	426	100	100
5335 Mileage Reimbursement-Local	115	88	200	200
5356 Copier, Printer Lease & Spplies	-	-	100	100
5441 Other Services & Charges	2	88	-	-
TOTAL	368	1,363	700	900
1900 TOTAL - DIRECTOR'S OFFICE	101,735	108,776	103,300	133,000

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	2020	2021	2022	2023
	Actual	Actual	Budget	Proposed
OPERATING EXPENSES				
5420 Depreciation	453,419	448,490	520,400	516,300
5535 Improvements (Non-Capital)	57,516	82 <i>,</i> 795	248,250	35,000
5540 Equipment (Non-Capital)	740	4,828	5 <i>,</i> 750	1,300
5611 Bond Interest	8,902	4,715	2,200	-
5613 Interest from Amortization	(6,539)	(6,522)	(600)	-
TOTAL	514,038	534,306	776,000	552,600
NON-OPERATING EXPENSES				
5533 Capital Improvements - Revenue	782,576	806,266	285,000	2,250,000
5580 Capital Equipment	61,599	42,664	119,000	148,100
TOTAL	844,175	848,930	404,000	2,398,100
1905 TOTAL - CAPITAL	1,358,213	1,383,236	1,180,000	2,950,700

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.

Expe	nse Detail	2020	2021	2022	2023
		Actual	Actual	Budget	Proposed
DEDC	ONAL SERVICES				
	Permanent Employees - Regular	36,366	34,156	69,700	71,900
	. ,	218	54,156 1	500	1,500
3101	Permanent Employees - Overtime TOTAL	36,584	34,157	70,200	73,400
EMDI	OYEE BENEFITS				
	P.E.R.A.	2,537	2,526	5,100	5,400
	P.E.R.A., GASB 68	(8,547)	(97,028)	5,100	3,400
	F.I.C.A. Social Security	2,196	2,014	4,300	4,500
	F.I.C.A. Medicare	513	2,01 4 471	1,000	1,100
5125		269	257	500	500
5126		141	133	200	200
	Health Care Savings	663	658	4,200	1,300
	Cafeteria Plan Benefits	11,641	14,705	25,000	30,300
	Health or Fitness Program	54	64	25,000	30,300
5134	· · · · · · · · · · · · · · · · · · ·	(247,340)	(379,012)	_	_
	Retiree Health Insurance	32,572	23,850	32,400	32,400
	Worker's Compensation	17,000	19,500	24,000	28,100
3131	TOTAL	(188,301)	(411,862)	96,700	103,800
	1017/12	(100,501)	(411,002)	30,700	103,000
OPER	ATING EXPENSES				
5200	Office Supplies	-	-	100	100
5205	Safety & Training Materials	20	81	600	600
5211	Cleaning and Janitorial Supplies	3,210	1,831	3,500	3,500
5218	Uniforms	138	138	200	100
5241	Small Equipment	1,212	541	2,000	1,700
5301	Auditing Services	1,153	1,573	1,300	1,600
5305	Medical Services/Testing Fees	613	829	1,500	1,500
5310	Contract Services	4,996	61	5,000	5,000
5320	Data Services	8,208	7,052	5,900	7,300
5321	Telephone	1,140	1,341	1,100	1,100
5331		56	40	2,300	1,800
5333	Freight/Delivery Charges	5	-	-	-
5335		365	532	300	500

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.

Expen	se Detail	2020	2021	2022	2023
		Actual	Actual	Budget	Proposed
5356	Copier, Printer Lease & Supplies	4,629	3,119	5,000	4,500
5360	Insurance	18,700	14,600	15,100	13,300
5381	Electricity	12,247	12,203	14,000	16,500
5382	Water & Gas	8,779	10,108	12,400	12,400
5384	Refuse Disposal	4,268	5,814	6,600	7,000
5401	Building Repair & Maintenance	1,704	5,606	4,200	4,200
5414	Software Lic & Mtc Agreements	29,444	30,294	32,800	33,100
5441	Other Services and Charges	1,338	1,609	3,400	183,400
5450	Laundry	801	1,137	1,000	1,200
5493	Cost Allocation Charges	169,900	169,900	196,800	196,800
5700	Transfer to General Fund	59,975	59,075	55,000	55,900
	TOTAL	332,901	327,484	370,100	553,100
1915	TOTAL - UTILITY EXPENSE	181,184	(50,221)	537,000	730,300

Engineering 535-500-1930

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

Expense	e Detail	2020	2021	2022	2023
-		Actual	Actual	Budget	Proposed
PERSONA	AL SERVICES				
5100 Pe	ermanent Employees - Regular	466,884	485,355	493,100	537,700
5101 Pe	ermanent Employees - Overtime	19,441	17,871	23,200	23,200
5103 Te	emporary Wages	75	225	6,100	2,700
5105 Re	etirement Incentive	3,966	-	-	-
5118 M	eal Allowance	356	285	600	600
TC	DTAL	490,722	503,736	523,000	564,200
EMPLOYE	EE BENEFITS				
5121 P.I		35,752	37,227	36,600	41,800
5122 F.I	I.C.A. Social Security	29,034	29,966	30,600	34,900
	I.C.A. Medicare	6,790	7,008	7,100	8,200
5125 De	ental Insurance	2,153	2,317	2,300	2,500
5126 Lif	fe Insurance	1,110	1,194	1,100	1,200
5127 He	ealth Care Savings	15,389	19,776	10,600	11,300
5130 Ca	afeteria Plan Benefits	120,262	124,403	125,900	172,500
5133 He	ealth or Fitness Program	212	150	-	_
	nemployment Compensation	785	-	-	_
5159 Pr	oject Benefits (Contra-Account)	(1,312)	(32,480)	-	_
	DTAL	210,175	189,561	214,200	272,400
OPFRATI	NG EXPENSES				
	ffice Supplies	303	274	400	400
	omputer Supplies	622	380	100	100
	aper, Stationery and Forms	25	94	100	100
	Ifety &Training Materials	97	132	200	200
	otor Fuel	1,925	3,832	3,400	4,800
5218 Ur		797	853	800	900
	ther Miscellaneous Supplies	200	126	-	-
	nall Tools	246	255	400	500
	nall Equipment	3,286	1,046	2,600	2,600
	urvey Equipment and Supplies	3,960	2,192	5,900	5,900
	ngineering Services	-,	10,000	22,500	22,500
	ontract Services	2,428	-	-	-

Engineering 535-500-1930

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

Expense	Detail	2020	2021	2022	2023
		Actual	Actual	Budget	Proposed
5320 Dat	ta Services	2,137	2,122	4,300	4,300
5321 Tel	ephone	2,419	1,774	2,400	2,400
5322 Pos	stage	-	-	100	100
5331 Tra	nining Expenses	873	2,398	3,700	5,400
5335 Mil	leage Reimbursement	2,318	1,873	2,300	2,300
5355 Pri	nting and Copying	-	294	800	600
5356 Cop	pier, Printer Lease & Spplies	114	100	2,100	2,100
5404 Equ	uipment Maintenance Repair	-	1,107	1,600	2,000
5409 Fle	et Services	3,334	4,438	3,300	4,900
5414 Sof	ftware Lic & Mtc Agreements	10,881	13,701	11,700	14,000
5433 Du	es and Subscriptions	105	128	300	300
5435 Boo	oks and Pamphlets	139	10	100	-
5438 Lice	enses	185	-	200	-
5441 Oth	ner Services and Charges	26,634	7,697	23,100	26,800
5486 On	e Call system	3,806	3,478	4,500	4,500
TO	TAL	66,834	58,304	96,900	107,700
1930 TO	TAL - ENGINEERING	767,731	751,601	834,100	944,300

Customer Service 535-500-1940

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

Expe	nse Detail	2020	2021	2022	2023
		Actual	Actual	Budget	Proposed
PERSO	ONAL SERVICES				
	Permanent Employees - Regular	174,902	177,686	138,400	135,800
	Permanent Employees - Overtime	1,073	598	1,700	700
	Meal Allowance	18	7	-	-
	TOTAL	175,993	178,291	140,100	136,500
EMPL	OYEE BENEFITS				
	P.E.R.A.	12,669	13,023	10,200	10,000
	F.I.C.A. Social Security	10,367	10,449	8,600	8,500
	F.I.C.A. Medicare	2,425	2,443	2,000	2,000
5125	Dental Insurance	1,062	1,107	800	800
5126	Life Insurance	548	571	400	300
5127	Health Care Savings	4,535	6,815	2,800	2,400
5130	Cafeteria Plan Benefits	47,202	50,428	38,200	38,800
5133	Health or Fitness Program	66	36	-	-
	TOTAL	78,874	84,872	63,000	62,800
OPER	ATING EXPENSES				
5200	Office Supplies	187	160	600	600
5201	Computer Supplies	188	861	400	400
5218	Uniforms	-	25	-	-
5241	Small Equipment	370	65	800	800
5310	Contract Services	13,974	14,201	25,200	25,200
5320	Data Services	13	77	100	100
5321	Telephone	263	228	200	200
5322	Postage	29,536	26,153	29,000	28,900
5331	Training Expense	(115)	463	2,200	2,200
5339	Armored Pickup	1,466	1,592	1,000	3,000
5355	Printing & Copying	282	-	1,100	200
5356	Copier, Printer Lease & Spplies	133	112	300	300
5404	Equipment Repair & Maintenance	87	89	100	-
5427	Credit Card Commission	13,639	16,758	13,000	44,600
5432	Uncollectible Accounts	22,164	(8,522)	4,900	4,900
5441	Other Services & Charges	32	106	500	500
	TOTAL	82,219	52,368	79,400	111,900
1940	TOTAL - CUSTOMER SERVICES	337,086	315,531	282,500	311,200

Utility Operations 535-500-1945

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

PERSONAL SERVICES 5100 Permanent Employees - Regular 990,486 912,619 981,300 1,085,100 5101 Permanent Employees - Overtime 55,489 46,122 62,500 62,500 5103 Other Wages - 10,983 25,000 30,700 5111 Long-Term Disability Wages - 320 - - 5118 Meal Allowance 714 625 1,800 1,800
5100 Permanent Employees - Regular 990,486 912,619 981,300 1,085,100 5101 Permanent Employees - Overtime 55,489 46,122 62,500 62,500 5103 Other Wages - 10,983 25,000 30,700 5111 Long-Term Disability Wages - 320 - -
5100 Permanent Employees - Regular 990,486 912,619 981,300 1,085,100 5101 Permanent Employees - Overtime 55,489 46,122 62,500 62,500 5103 Other Wages - 10,983 25,000 30,700 5111 Long-Term Disability Wages - 320 - -
5101 Permanent Employees - Overtime 55,489 46,122 62,500 62,500 5103 Other Wages - 10,983 25,000 30,700 5111 Long-Term Disability Wages - 320 - -
5103 Other Wages - 10,983 25,000 30,700 5111 Long-Term Disability Wages - 320 - -
5111 Long-Term Disability Wages - 320
5118 Meal Allowance 714 625 1,800 1,800
TOTAL 1,046,689 970,669 1,070,600 1,180,100
EMPLOYEE BENEFITS
5121 P.E.R.A. 75,998 71,518 72,500 84,700
5122 F.I.C.A. Social Security 62,691 57,776 60,800 73,100
5123 F.I.C.A. Medicare 14,661 13,512 14,200 17,100
5125 Dental Insurance 5,875 5,512 5,900 6,400
5126 Life Insurance 3,050 2,829 2,700 2,900
5127 Health Care Savings 20,983 18,782 18,800 22,800
5130 Cafeteria Plan Benefits 290,689 277,159 301,000 381,600
5133 Health or Fitness Program 106
TOTAL 474,053 447,088 475,900 588,600
OPERATING EXPENSES
5200 Office Supplies 865 721 1,300 1,300
5201 Computer Supplies/Software 437 407 600 600
5205 Safety & Training Materials 1,877 4,505 4,600 4,600
5210 Plant Operating Supplies 11,690 19,698 14,000 15,000
5212 Motor Fuels 21,745 29,346 47,900 58,300
5218 Uniforms 6,296 4,946 7,900 8,600
5219 Other Miscellaneous Supplies 933 1,694 2,000 2,000
5220 Repair and Maintenance Supplies 4,866 4,894 7,000 7,000
5222 Blacktop 9,796 7,183 18,500 18,500
5224 Gravel and Other Maintenance Materials 41,120 39,743 53,000 58,000
5227 Utility Maintenance Supplies 46,009 63,743 98,300 152,800
5240 Small Tools 2,957 2,872 4,600 4,600
5241 Small Equipment 940 836 8,300 6,000

Utility Operations 535-500-1945

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

Expe	nse Detail	2020 Actual	2021 Actual	2022 Budget	2023 Proposed
5310	Contract Services	8,613	4,781	9,600	9,600
5320	Data Services	1,652	2,702	2,800	2,800
5321	Telephone	1,492	1,084	1,200	1,200
5331	Training Expense	1,000	2,604	3,000	4,500
5333	Freight and Delivery Charges	1,730	687	1,000	1,000
5335	Mileage Reimbursement	2,112	3,484	4,800	4,000
5355	Printing & Copying	8,475	6	9,000	9,000
5356	Copier, Printer Lease & Supplies	116	35	600	600
5384	Refuse Disposal	13,563	31,905	12,000	13,000
5404	Equipment/Maintenance Repair	3,236	4,176	6,100	6,100
5409	Fleet Services	91,592	89,000	112,600	106,100
5414	Software Lic & Mtc Agreements	3,125	3,301	3,200	1,300
5415	Vehicle/Equip Rent	3,134	2,485	10,500	10,500
5433	Dues and Subscriptions	7,326	6,790	2,500	2,500
5441	Other Services & Charges	3,106	3,779	4,000	4,000
5450	Laundry	2,905	2,917	4,400	4,400
5700	Transfer to General Fund	478,037	473,790	491,500	491,500
	TOTAL	780,745	814,114	946,800	1,009,400
1945	TOTAL - UTILITY OPERATIONS	2,301,487	2,231,871	2,493,300	2,778,100

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.

	2020	2021	2022	2023
	Actual	Actual	Budget	Proposed
FUND BALANCE - JANUARY 1	4,580,062	7,738,821	9,630,071	10,026,664
REVENUES				
Participation from Other Funds	30,035,050	31,196,060	32,208,457	33,140,722
Charges for Services	3,984,386	4,029,079	4,651,600	5,162,500
Miscellaneous	4,061,414	5,903,531	3,739,100	3,845,857
TOTAL REVENUES	38,080,850	41,128,670	40,599,157	42,149,079
EXPENSES				
Personal Services	3,091,958	2,592,571	3,524,466	3,560,563
Other Expenditures	5,258,457	5,274,710	5,011,283	5,569,235
Claims	26,571,676	31,370,139	31,666,815	35,723,027
TOTAL EXPENSES	34,922,091	39,237,420	40,202,564	44,852,825
FUND BALANCE - DECEMBER 31	7,738,821	9,630,071	10,026,664	7,322,918

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.

	2020 Actual	2021 Actual	2022 Budget	2023 Proposed
FUND BALANCE - JANUARY 1	(613,052)	(1,679,693)	(1,254,839)	(599,539)
REVENUES				
Transfer from City Funds				
- General	900,000	1,900,000	2,736,000	2,100,000
- Public Utility	158,900	186,320	235,800	251,900
Other Reimbursements	68,165	51,861	140,600	140,200
TOTAL REVENUES	1,127,065	2,138,181	3,112,400	2,492,100
EXPENSES				
Personal Services	1,150,056	720,899	1,408,300	1,318,700
Claims: Workers' Compensation	321,508	320,804	409,600	399,700
Other Services and Charges	722,142	671,624	639,200	695,000
TOTAL EXPENSES	2,193,706	1,713,327	2,457,100	2,413,400
FUND BALANCE - DECEMBER 31	(1,679,693)	(1,254,839)	(599,539)	(520,839)
BUDGETED FTE'S	2020	2021	2022	2023
1100 Safety & Training Officer	1	1	1	1

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.

	2020	2021	2022	2023
	Actual	Actual	Budget	Proposed
FUND BALANCE - JANUARY 1	954 635	004 057	797,052	FF0 1F2
FUND BALANCE - JANUART I	854,625	984,857	797,032	558,152
REVENUES				
Transfer from City Funds				
- General	500,000	540,000	500,000	300,000
- Public Utility	193,900	230,000	179,900	170,600
- Duluth Steam	20,363	46,714	42,100	43,700
Duluth Airport	47,015	94,304	70,400	73,600
DEDA	24,812	35,628	30,100	31,900
Other Reimbursements	6,075	98,149	-	
TOTAL REVENUES	792,165	1,044,795	822,500	619,800
EXPENSES				
Claims: Liability	39,664	581,882	355,200	328,200
Property/Boiler Insurance	308,203	323,071	323,000	343,500
Other Services and Charges	314,066	327,647	383,200	400,200
TOTAL EXPENSES	661,933	1,232,600	1,061,400	1,071,900
FUND BALANCE - DECEMBER 31	984,857	797,052	558,152	106,052

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.

	2020	2021	2022	2023
	Actual	Actual	Budget	Proposed
FUND BALANCE - JANUARY 1	5,001,204	8,894,280	10,240,361	10,177,930
REVENUES				
City Employer/Employee Premium	27,261,691	27,201,504	27,414,437	29,069,330
Sub-Group Employer/Employee Premium	2,359,407	2,243,562	2,562,371	2,662,836
Miscellaneous	1,538,838	3,376,752	969,205	969,205
TOTAL REVENUES	31,159,936	32,821,818	30,946,013	32,701,371
EXPENSES				
Personal Services	380,598	390,113	399,866	409,863
Claims	25,468,582	29,554,009	29,877,970	33,919,880
Other Services and Charges	1,417,680	1,531,615	730,608	757,731
TOTAL EXPENSES	27,266,860	31,475,737	31,008,444	35,087,474
FUND BALANCE - DECEMBER 31	8,894,280	10,240,361	10,177,930	7,791,827

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.

	2020 Actual	2021 Actual	2022 Budget	2023 Proposed
FUND BALANCE - JANUARY 1	237,365	445,452	507,950	483,974
REVENUES				
City Employer/Employee Premiums	928,369	961,590	999,720	1,099,692
Sub-Group Employer/Employee Premiums	82,829	83,413	66,924	73,616
Miscellaneous	4,484	(1,077)	-	-
TOTAL REVENUES	1,015,682	1,043,926	1,066,644	1,173,308
EXPENSES				
Claims	741,922	913,444	1,024,045	1,075,247
Other Services and Charges	65,673	67,984	66,575	69,904
TOTAL EXPENSES	807,595	981,428	1,090,620	1,145,151
FUND BALANCE - DECEMBER 31	445,452	507,950	483,974	512,131

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.

	2020	2021	2022	2023
	Actual	Actual	Budget	Proposed
FUND BALANCE - JANUARY 1	(900,081)	(906,076)	(660,454)	(593,854)
REVENUES				
SALES & SERVICES (BY ACCOUNT):				
Fuel Sales	619,574	922,774	1,236,100	1,580,800
Fleet Repair Part Sales, Fleet Parts	831,514	795,105	900,100	751,100
Fleet Repair Part Sales, Sublet Part Sales	572,994	298,407	400,000	388,100
Fleet Repair Part Sales, Fleet Repair				
Services Other Cost	-	3,294	8,900	3,000
Fleet Repair Services, Fleet Labor	1,599,054	1,752,155	1,803,500	1,874,000
Fleet Repair Services, Sublet Labor	361,250	257,344	303,000	315,000
Fleet Fixed Costs		-	-	250,500
TOTAL SALES & SERVICES	3,984,386	4,029,079	4,651,600	5,162,500
SALES & SERVICES (BY FUND):				
General Fund	3,264,399	3,102,014	3,648,700	3,984,200
Parks Fund	7,894	5,239	3,700	6,600
Special Projects Fund	2,098	6,303	-	-
Parking Fund	1,479	6,923	9,900	6,900
Water and Gas	394,557	558,258	562,100	697,600
Sewer	152,991	173,657	196,500	229,200
Stormwater	118,597	126,616	167,200	174,100
Steam	-	1,580	-	-
Street Light Utility	42,371	48,489	63,500	63,900
TOTAL SALES & SERVICES	3,984,386	4,029,079	4,651,600	5,162,500
Other Revenue	1,616	50,871	-	-
TOTAL REVENUES	3,986,002	4,079,950	4,651,600	5,162,500
EXPENSES				
Personal Services	1,115,323	1,098,200	1,170,500	1,210,000
Benefits	445,981	383,359	545,800	622,000
Other Expenses	2,430,693	2,352,769	2,868,700	3,302,900
TOTAL EXPENSES	3,991,997	3,834,328	4,585,000	5,134,900
FUND BALANCE - DECEMBER 31	(906,076)	(660,454)	(593,854)	(566,254)

Fleet Services - Personnel Summary

		2020	2021	2022	2023
		Actual	Actual	Budget	Proposed
1125	Fleet Services Manager	1.00	1.00	1.00	1.00
1075	Service Center Supervisor	-	1.00	1.00	1.00
133	Budget & Operations Analyst	0.20	0.20	0.20	0.20
32	Fleet Services Leadworker	1.00	1.00	1.00	1.00
30	Asset & Supply Specialist	-	1.00	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	1.00	1.00
27	Storekeeper	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	-	-	
24	Inventory Tech I	-	1.00	1.00	1.00
22	Maintenance Worker	1.00			
	Division Total	16.20	17.20	17.20	17.20

Fleet Services - Expense Detail

		2020	2021	2022	2023
		Actual	Actual	Budget	Proposed
DEDCC	ANAL CERVICES				
	DNAL SERVICES	1 001 501	1 006 001	1 160 500	1 200 000
5100	Permanent Employees - Regular	1,091,501	1,086,901	1,160,500	1,200,000
5101	Permanent Employees - Overtime	16,028	11,269	10,000	10,000
5105	Pass-thru Federal Grants, Operating	7,794	-	-	-
5118	Meal Allowance	1 115 222	30	1 170 500	1 210 000
	TOTAL	1,115,323	1,098,200	1,170,500	1,210,000
5121	P.E.R.A.	80,568	80,414	86,400	89,300
5121	P.E.R.A., GASB 68	(58,338)	(122,974)	-	-
5122	F.I.C.A. Social Security	67,037	65,573	72,600	75,000
5123	F.I.C.A. Medicare	15,678	15,336	17,000	17,500
5125	Dental Insurance	6,481	6,448	6,800	6,800
5126	Life Insurance	5,874	4,811	3,100	3,100
5127	Health Care Savings Plan	25,100	22,517	25,100	25,200
5130	Cafeteria Plan Benefits	303,581	311,234	334,800	405,100
	TOTAL	445,981	383,359	545,800	622,000
OTHE	R EXPENSES				
5200	Office Supplies	413	782	1,000	1,000
5205	Safety & Training Materials	1,373	1,931	5,000	5,000
5210	Plant/Operating Supplies	17,355	9,386	20,000	20,000
5211	Cleaning/Janitorial Supplies	350	, 151	-	, -
5212	Motor Fuel	621,289	926,286	1,211,700	1,546,700
5215	Shop Materials	17,020	16,300	17,500	17,500
5218	Uniforms	600	400	400	400
5219	Other Miscellaneous Supplies	363	-	-	-
5221	Equipment Repair Supplies	1,088,613	847,727	1,000,000	1,050,000
5240	Small Tools	6,665	8,818	8,000	8,000
5241	Small Equipment	30	-	-	-
5319	Other Professional Services	-	-	4,000	-
5320	Data Services	9,184	8,439	5,300	9,300
5321	Telephone	546	740	1,100	1,100
5331	Travel/Training	800	4,212	5,000	7,500
5335	Local Mileage Reimbursement	5	-	500	100
5356	Copier, Printer Lease & Supplies	2,823	1,821	3,100	3,100
5381	Electricity	17,439	18,517	19,000	20,900
5382	Water, Gas and Sewer	15,846	17,884	19,000	25,000

Fleet Services - Expense Detail

		2020	2021	2022	2023
		Actual	Actual	Budget	Proposed
5384	Refuse Disposal	1,112	987	1,500	1,500
5401	Building Structure Repair	945	624	-	-
5404	Equipment Repair & Maintenance	374,554	244,520	300,000	315,000
5414	Software Licenses & Maintenance	19,968	15,604	22,000	31,000
5420	Depreciation	59,288	61,101	38,400	58,600
5438	Licenses	8,701	1,408	8,000	3,000
5441	Other Services and Charges	9,847	11,853	20,000	20,000
5450	Laundry	9,364	7,078	12,000	12,000
5493	Cost Allocation Charges	146,200	146,200	146,200	146,200
	TOTAL	2,430,693	2,352,769	2,868,700	3,302,900
5580	Capital Equipment	9,846	-	-	-
	TOTAL EXPENSES	4,001,843	3,834,328	4,585,000	5,134,900