



Proposed 2020 Levy,
General Fund Budget,
and Other Funds



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City Councilors, City Staff and Duluth Community,

As far back as I can remember, I have always loved numbers and math.

In elementary school, I was an abacus champion. That's a true story. In high school and college, I liked the clarity of solving math problems when there was change around and within me. As an adult with college debt, I enjoyed the challenge of making my budget work despite so much of it being spoken for.

Over time, I learned that I liked the correlations within math; numbers in and of themselves don't have much emotional meaning. But what they represent does.

Working our numbers into a balanced, intentional and meaningful budget is the single most important thing a Mayor can do. Budgets are staffing and programs. They are services and initiatives. They are small steps and big visions.

Budgets directly impact all Duluthians. And added up together, budgets are an open display of our values.

This budget is the one I've spent several years building towards. A budget bursting with our values as a community, while delivering incredible value to our community.

As a Mayor, as a team of city policymakers, as a staff and as a community, we've made incredibly difficult budget decisions in past years. We've asked for a lot from ourselves and each other. This is the budget where all of that really pays off. When our spending is fully aligned with our plans and priorities. It's the budget we've all been waiting for, and one this community has earned.

Our Approach to Budgeting for 2020

Priority Based Budgeting has helped influence our choices and decisions as a City. If we took our last year's budget and simply overlaid it for 2020 – maintaining all spending and not making priority-based adjustments – we'd be at a tax increase of 14%. Priority Based Budgeting has helped us align our mission and vision with high impact and high-value services, allowing us to focus in ways that make the most difference.

Multiple outside factors are critical to achieving this budget. We received an increase of \$578,600 in Local Government Aid (LGA). Although more can be done to ensure LGA levels keep up with inflation, we welcome this return to our 2002 LGA levels.

Our long-term, fully dedicated half-percent sales tax for streets passed at the legislature this year. Having received 76.5% of the vote, passing in all precincts during the 2017 election, we now have a protected funding source for our roads for the next quarter-century. This protects our General Fund by freeing up future funding commitments that can now go to support other key areas. But it also provides the confidence and assurance our residents and business owners deserve in meeting the physical infrastructure needs of our community.

We have seen an uptick in property and sales tax collection as a part of our overall economic growth and new construction. From corner stores to hotels, small business expansions in neighborhood corridors and increased retail sales, this new growth accounts for about \$723,000 of our 2020 budget.

All of these wins for our community were difficult to achieve, and we have many, many people to thank. Most importantly, our residents, who place their trust and confidence in me and us to make decisions that support people, our economy and our vibrant future.

Finally, a last but critical element for this budget is the property tax increases due to valuations by St. Louis County. This accounts for close to \$2 million of growth for the City. While we do not manage these valuations or the staff that conduct them, we are mindful of the impact for residents across the city, and we have adjusted our municipal budget to honor this county process.

Bottom Line

Taking all of that increased revenue into account, I am proposing a values-based budget that delivers on the needs of our community and does so within the frame of these expanded revenue sources. While our overall tax increase is 7% for 2020, we meet 6.5% of that by capturing growth and bringing our spending in line. The remaining ½% is our additional ask from this levy.

Now let's dig into some details.

Transportation

With legislative authorization in effect, we begin collecting our fully dedicated sales tax for streets this October. Paired with existing funding from within the General Fund, we are ready to scale up for 2020.

In 2020, we are proposing 17 miles of street work. Seventeen miles. Compare this to 2019 when we did 2.5 miles. This funding is our municipal game changer. In a few days, we are having a sales tax and streets announcement, so I'll save some details for then. But what's important for tonight is that we are using our dedicated sales tax funding as intended, we are covering serious mileage in neighborhoods all across the city, and we are ready to get to work.

In recognition of our community's investment in roads through the sales tax, the City of Duluth is in the process of phasing out mandatory assessments for street repairs. Residents are already paying property taxes, and they are now contributing to the sales tax. It doesn't feel right to triple dip for funds. While this leaves some money on the table – about \$1 million per year – it's administratively inefficient and it's just the right thing to do. Future Mayors may plot their own course as it relates to assessments, but you have my word on this phase out.

The 2020 Budget also funds our Transportation Planner, hired earlier this year, a position that is already providing critical expertise and insight for our planning and engineering teams, and value for the community.

Parks & Libraries

Parks and Libraries provide universal access and service to all city residents. These two services are how we reach people, and in 2020, we are expanding our reach in both areas.

We announced last week that we are now a fine free library system. This means that late fines have been removed from all accounts and 7,651 previously blocked cardholders now have library access renewed. This is a win for families, people on fixed incomes and kids. Especially the kids in Central Hillside, Lincoln Park and Downtown households who

experienced disproportionately higher rates of blocked card usage, ranging from 30-40%. The idea to go fine free was presented by Library staff as part of our Ideas Fair for city staff – our first event of its kind as a City. We are forgoing the \$68,000 to the general fund that would have been collected for 2019 and rolling out a renewed welcome mat to the community. Find out more information about this initiative at (<http://www.duluthlibrary.org/free-from-fines/>).

We are taking our commitment to early learning one step further by launching a financial partnership with the Duluth Library Foundation to improve school-readiness for children in Duluth. This initiative is a long-standing need, and something new for Library staff, the Foundation, and the community. You'll hear more details about this exciting and new program soon, but an increased budget commitment in this area is a further reflection of our values in ensuring every child in Duluth has what they need to be prepared for school.

In 2019, we brought youth programming back to parks with a partnership with True North Americorps and we reached hundreds of kids across the city with activities and a sense of belonging. We waived \$5,800 in fees for summer day programs and made it possible for kids to have access to low and no-cost summer engagement and fun. This was the first year we embraced this model, and the feedback has been glowing. This kind of investment is priceless for families and neighborhoods, and it's an important representation of our values as a community.

In 2020 we'll continue this model, utilizing our Americorps partnership to invest in citywide year-round recreation staff, add more programming for seniors, provide janitorial support for community centers and support neighborhood-focused programming by community nonprofits.

Energy & Sustainability

Duluth is known as a state and regional leader for our success and commitment to reducing greenhouse gases, investments in renewable energy and vision for a future that is grounded in community health and environmental justice. As an organization, the City is leading by example. It's time for our example to grow.

From annual 100 year storms to flooding and algae blooms in Lake Superior, we are a critical community and region to measure, practice and implement climate change strategies that protect health, sustain our economy and adapt to the changing demands of our climate. From our beloved Lakewalk to our home energy costs, we need to adapt. Our mode of operating. Our expectations. Our view of ourselves in the context of our planet.

We can do more as an organization, and we can certainly do more as a community to address climate change, prepare for a changing future and benefit from financial and energy savings along the way. This budget includes funding for a full-time Sustainability Coordinator whose focus will be on our Energy Plan, staff efforts, and our Energy Plan Commission. They will leverage our internal and external utilities, identify cost and energy savings and generally place us and this community at the forefront of action. It's time to embed our values across departments, to engage our residents in the discussion and to develop tools and strategies to amplify our efforts. As a City organization, we are ready for this step – as a community, our residents are past ready.

Housing & Affordability

If addressing affordability and our overall housing shortage was low hanging fruit, it would have been harvested by now. Housing affordability is an unruly and complex problem to solve. It's partly a complicated financial math problem – something or someone needs to underwrite costs if rents and purchase prices won't do it.

It's partly an issue of political will.

In Duluth, we have the political will and allies across sectors who see and understand the need and crisis of affordability before us. As a community, we have decided that people living in safe, decent and affordable housing is in line with our values. What we need now are strategies to help make the math work. This budget prioritizes housing in the following ways:

- Collaborative funding with the Housing and Redevelopment Authority for a full-time Housing Developer to lead a City of Duluth housing team. This is the first time this level of funding and staff support has been invested in housing
- Staff support for the Mayor’s Housing Task Force which meets through February 2020 and a commitment to implement a strategy formed by and with this cross-sector group
- Continued investment in the Tenant Landlord Connection
Funding to continue the warming center model for the upcoming winter

Success as a community depends on our ability to provide housing options for people at all income levels. Though we welcome, and need, investments from the state and federal government, we also know we can’t rely solely on them. We need to tap into our local strengths to create community-based solutions to solve these problems together.

These strategies won’t cover everything, but they are opportunities to start something new and to work towards more fully addressing our needs in Duluth.

My thanks to our entire staff for their hard work and diligence this year. Budgeting is a year-round effort that includes our entire leadership and management team. Our process includes and values the ideas and perspectives of City staff at all levels and supports our internal and external missions as an organization.

The 2020 budget represents the best of who we are: it is mindful of cost; it addresses needs across the city; it is grounded in who we are and has a vision for who we are becoming.

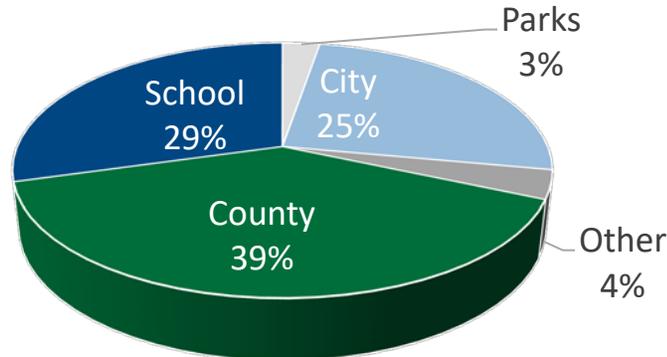
These are our values. I’m proud to stand with them. And with you.



Mayor Emily Larson

City of Duluth Minnesota - 2020 Budget

Breakdown of Average Homestead Property Tax Bill by Taxing Entity



2020 Proposed Property Tax Levy

	2019 Approved Levy	2020 Proposed Levy	Change In Levy
General Operations Levy			
General Operations	\$ 19,195,600	\$ 21,879,300	\$ 2,683,700
Provision for Tax Delinquency	\$ 150,000	\$ 150,000	\$ -
Total General Operations Levy	\$ 19,345,600	\$ 22,029,300	\$ 2,683,700
Supplemental Parks Levy	\$ 280,000	\$ 280,000	\$ -
Capital Projects Levy			
Debt Service	\$ 6,982,600	\$ 6,982,600	\$ -
Infrastructure Permanent Improvements	\$ 280,000	\$ 280,000	\$ -
Total Capital Projects Levy	\$ 7,262,600	\$ 7,262,600	\$ -
Street Light Utility Levy			
Street Light Levy	\$ 1,307,600	\$ 1,307,600	\$ -
Street Light Levy Amendment	\$ -	\$ 457,000	\$ 457,000
Total Street Light Levy	\$ 1,307,600	\$ 1,764,600	\$ 457,000
Street Maintenance Utility Levy			
Street Maintenance	\$ 2,264,300	\$ 2,500,000	\$ 235,700
Street Maintenance Debt	\$ 735,700	\$ -	\$ (735,700)
Total Street Maintenance Utility Levy	\$ 3,000,000	\$ 2,500,000	\$ (500,000)
Total City Property Tax Levy	\$ 31,195,800	\$ 33,836,500	\$ 2,640,700
Parks Referendum Levy	\$ 2,600,000	\$ 2,600,000	\$ -
Property Tax Value Growth			\$ 2,029,700 6.51%
Proposed City Levy Tax Impact			\$ 154,000 0.49%
Proposed Street Light Amendment			\$ 457,000 1.46%
2020 Proposed City Tax Levy Increase			\$ 2,640,700 8.46%

City of Duluth Minnesota - 2020 Budget

	2019	2020	Variance 2019 Approved	
	Approved	Proposed	Budget vs 2020 Proposed	
	Budget	Budget		
			\$	%
REVENUES				
Local Government Aid	29.67	30.25	0.58	2.0%
City Sales and Use Tax	13.69	14.00	0.31	2.3%
Property Tax	19.34	22.02	2.68	13.9%
Charges for Services	6.93	6.99	0.06	0.9%
Other Financing Sources	5.33	5.46	0.13	2.4%
Intergovernmental	4.11	4.12	0.01	0.2%
Minnesota Power Franchise Tax	3.15	3.10	(0.05)	-1.6%
Gas Utility in Lieu of Taxes	2.70	2.73	0.03	1.1%
Licenses and Permits	1.80	1.80	-	0.0%
All Other Taxes	0.98	0.98	-	0.0%
Miscellaneous	0.49	0.58	0.09	18.4%
Fines and Forfeits	0.52	0.39	(0.13)	-25.0%
Special Assessments	0.43	0.49	0.06	14.0%
Revenue Totals	89.14	92.91	3.77	4.23%
EXPENDITURES				
Salaries and Overtime	47.43	49.28	1.85	3.90%
Health Care	10.69	11.81	1.12	10.48%
Benefits	9.40	9.79	0.39	4.15%
Retiree Insurance	7.35	7.35	-	0.00%
Utilities	1.28	1.29	0.01	0.78%
Supplies	2.97	3.05	0.08	2.69%
Other Services and Charges	9.71	10.03	0.32	3.30%
Capital Outlay	0.31	0.31	-	0.00%
Expenditure Totals	89.14	92.91	3.77	4.23%

City of Duluth Minnesota - 2020 Budget

General Fund

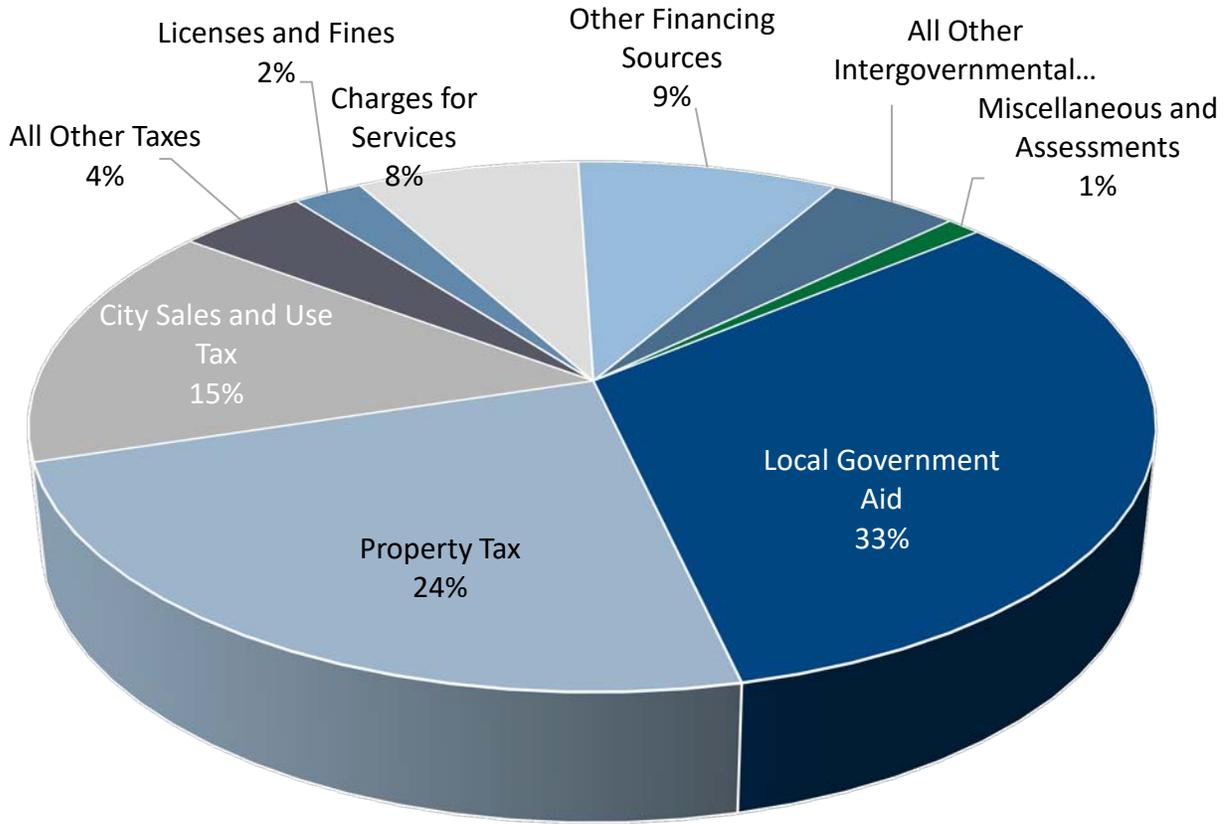
The General Fund provides general purpose government to the citizens of Duluth and accounts for all financial transactions not accounted for in another fund. This fund is used to finance activities such as general government, public safety, public works, libraries, recreation and business and economic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

	2017 Actual	2018 Actual	2019 Budget	2020 Proposed
REVENUES				
Property Tax				
General Operations Levy	14,538,857	16,070,029	19,195,600	21,879,300
Delinquent Property Taxes	216,119	179,832	150,000	150,000
City Sales Tax	13,564,369	14,094,409	13,686,700	14,000,000
All Other Taxes	4,136,235	4,305,769	4,129,500	4,081,000
Local Government Aid	29,299,670	29,645,975	29,668,600	30,247,200
All Other Intergovernmental	4,479,970	4,823,598	4,114,900	4,118,000
Licenses and Fines	2,217,095	2,455,143	2,317,200	2,190,100
Charges for Services	5,187,757	5,561,813	6,932,100	6,985,700
Other Financing Sources	7,236,154	8,122,061	8,032,100	8,191,700
Miscellaneous	1,895,412	1,897,830	918,900	1,069,600
Total Revenues	82,771,638	87,156,459	89,145,600	92,912,600
EXPENDITURES				
Permanent Salaries	40,573,913	42,226,938	44,419,400	46,297,300
Premium Pay	2,013,061	2,224,335	1,816,300	1,707,600
Other Wages	521,691	657,555	694,900	729,300
Employee Benefits	17,287,261	18,793,121	20,092,100	21,602,000
Supplies	2,795,734	2,649,957	2,970,600	3,051,600
Other Services & Charges	8,632,320	9,303,223	10,211,600	10,574,900
Utilities	1,240,651	1,251,706	1,283,100	1,294,300
Retiree Insurance	7,155,581	7,572,303	7,349,100	7,349,100
Capital	312,613	318,985	308,500	306,500
Community Solar Program	-	895,503	-	-
Total Expenditures	80,532,825	85,893,626	89,145,600	92,912,600

City of Duluth Minnesota - 2020 Budget

2020 General Fund Proposed Revenues



Local Government Aid	\$	30,247,200
Property Tax	\$	22,029,300
City Sales and Use Tax	\$	14,000,000
All Other Taxes	\$	4,081,000
Licenses and Fines	\$	2,190,100
Charges for Services	\$	6,985,700
Other Financing Sources	\$	8,191,700
All Other Intergovernmental	\$	4,118,000
Miscellaneous and Assessments	\$	1,069,600
TOTAL 2020 Revenues	\$	92,912,600

This graph shows the major categories of revenues expressed as a percent of total General Fund revenues estimated for budget fiscal year 2020. 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 33% of all General Fund revenues and does not adjust for inflation. For this reason, we closely monitor Local Government Aid every session at the State Legislature.

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General Fund Revenues		2017 Actual	2018 Actual	2019 Budget	2020 Proposed
CATEGORY 10 - TAXES					
4005	Current Property Tax	14,538,857	16,070,029	19,195,600	21,879,300
4010	Delinquent Property Tax	216,119	179,832	150,000	150,000
4015	Mobile Home Tax	56,631	66,099	59,700	59,700
4040	City Sales and Use Tax	13,564,369	14,094,409	13,686,700	14,000,000
4050	Charitable Gambling Tax	61,934	22,363	20,000	20,000
4070	MN Power Franchise Fee	3,011,968	3,138,318	3,148,500	3,100,000
4071	Cable Franchise Fee	864,001	849,931	791,500	791,500
4072	No. MN Utility Franchise Fee	7,348	8,812	6,700	6,700
4080	Forfeit Tax Sale	15,898	16,400	19,400	19,400
4090	Other Taxes	118,456	203,847	83,700	83,700
TOTAL TAXES		32,455,581	34,650,039	37,161,800	40,110,300
CATEGORY 20 - LICENSES AND PERMITS					
4101	Liquor License	517,952	534,395	495,000	498,000
4102	Beer License	16,818	19,177	14,000	14,000
4105	Hotel License	12,195	12,310	9,000	9,000
4106	Garbage Collection	16,986	16,986	16,000	16,000
4107	Horse & Carriage	286	286	700	700
4108	Emergency Wrecker License	5,816	4,005	6,000	6,000
4109	Gas Station License	11,910	9,098	8,500	8,500
4111	Pawnbroker License	772	386	1,100	1,100
4112	Peddler's License	4,925	5,634	1,000	1,000
4113	Precious Metal Dealer	1,544	1,961	1,500	1,500
4114	Pet Shop License	944	415	600	600
4115	Dog & Cat Hospitals License	913	415	700	700
4116	Dog Kennels License	562	611	400	400
4117	Massage Parlor	13,888	13,442	12,000	12,000
4118	Cigarette License	13,585	11,912	11,000	11,000
4119-01	Motor Vehicle - Dealer	5,318	4,129	4,400	4,400
4119-02	Motor Vehicle - Rental	1,602	1,602	1,800	1,800
4120	Taxi Permit	19,002	11,153	11,000	11,000
4121	Coin Operating Device	509	19,115	9,000	9,000
4122	Pool & Bowling	1,202	1,202	1,000	1,000
4123	Dance Hall License	-	90	-	-
4124	Tree Service Contractor License	-	-	1,400	1,400
4125	Transportation Network Companies License	7,000	-	-	-

City of Duluth Minnesota - 2020 Budget

General Fund Revenues		2017 Actual	2018 Actual	2019 Budget	2020 Proposed
CATEGORY 20 - LICENSES AND PERMITS continued					
4126	Shared Active Mobility Systems	-	-	-	1,000
4151	Fill Permits	2,589	1,281	1,100	1,100
4152	Excavation Permits	12,320	17,012	15,000	15,000
4153	Multiple Dwell License	822,567	1,083,226	1,036,200	876,800
4154	Commercial Use/Occupancy	103,755	103,186	100,000	100,000
4155	Special Event Permit	4,320	5,076	3,000	3,000
4160	Fire Protection Systems Permit Fees	-	-	-	95,500
4170	Misc. Perm. & Licenses	44,038	52,623	37,000	101,000
TOTAL LICENSE AND PERMITS		1,643,318	1,930,727	1,798,400	1,802,500
CATEGORY 30 - INTERGOVERNMENTAL					
4209-02	Misc. Federal Grants (Safer Grant)	27,647	17,637	-	-
4210-02	Pass-thru Federal Grants	84,979	20,617	-	-
4220-02	State of Minnesota	16,638	25,804	5,000	5,000
4220-03	State of Minnesota-Disaster Aid	150,830	-	-	-
4221	Local Government Aid	29,299,670	29,645,975	29,668,600	30,247,200
4222	State Property Tax Aid	9,839	230	-	-
4225	Ski Trail Reimbursement	11,000	11,000	11,000	11,000
4226	Snowmobile Trail Grants	11,527	14,662	13,900	13,900
4227	Police Training Reimbursement	47,689	134,938	142,000	142,000
4230	PERA Aid	124,428	124,428	124,400	-
4232	State Insurance Premium	1,980,438	2,039,451	1,820,000	1,942,000
4233	State of MN PERA Contribution	-	419,103	-	-
4240-02	Municipal State Aid - Maintenance	1,533,400	1,533,400	1,533,400	1,533,400
4260	St. Louis County	143,500	138,411	138,400	138,400
4261	ISD 709	255,663	261,820	253,400	258,900
4300-01	HRA in Lieu of Taxes	66,305	66,012	57,400	57,400
4300-02	Ordean Foundation	16,086	16,086	16,000	16,000
TOTAL INTERGOVERNMENTAL		33,779,640	34,469,573	33,783,500	34,365,200
CATEGORY 40 - CHARGES FOR SERVICES					
4301	Zoning Appeals Fees	-	-	600	600
4303	Use Permit - Flood & Wetlands	3,536	3,172	900	900
4306	Building Appeals Fees	360	369	-	-
4307	Planning/Zoning Fees	89,522	81,463	85,000	85,000
4310	Assessment Cost Services	71,814	-	40,600	40,600

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General Fund Revenues		2017 Actual	2018 Actual	2019 Budget	2020 Proposed
CATEGORY 40 - CHARGES FOR SERVICES continued					
4311	Assessment Certification Fee	38,217	42,982	20,000	20,000
4315-01	Stormwater Administrative Service	154,500	149,400	134,400	169,900
4315-02	Sewer Administrative Service	232,800	204,600	208,200	230,400
4315-03	Steam Administrative Service	44,100	50,900	55,600	53,200
4315-04	DECC Administrative Service	15,400	13,700	13,800	13,800
4315-05	DTA Administrative Service	10,300	10,300	10,300	10,300
4315-06	Grant Administration Services	73,216	81,088	69,000	69,000
4315-07	Airport Administrative Service	45,200	45,200	45,200	45,200
4315-08	DEDA Administrative Service	365,000	365,000	400,000	400,000
4315-09	Public Utility Admin Service	771,300	773,700	817,100	851,000
4315-10	Fleet Administrative Service	136,800	135,900	145,500	146,200
4315-11	Golf Administrative Service	34,000	18,800	16,100	8,100
4315-12	Group Health Admin Service	350,000	360,500	353,300	353,300
4315-13	Self Insurance Admin Service	426,000	457,500	563,200	614,500
4315-14	Spirit Mt. Administrative Service	37,700	37,700	26,200	26,200
4315-15	Parking Administrative Service	127,400	136,400	138,600	150,000
4315-16	Street Lighting System Utility	56,100	50,500	55,100	28,200
4315-17	410 West 1st Street Ramp	25,500	22,500	17,200	5,000
4319	Attorney Fees	2,825	4,300	4,000	4,000
4320	IT Services	4,596	16,623	6,300	24,600
4322	Animal Shelter Fees	12,350	15,030	12,000	12,000
4323	Garnishment Fees	240	120	-	-
4326	Criminal History Checks	318	288	400	400
4328	Pawnbroker Transaction Charge	44,403	38,561	45,000	40,000
4329	False Alarm Fees & Penalties	15,867	23,914	18,000	18,000
4340	Fire Protection Services	7,518	6,350	6,400	4,200
4341	Hydrant Maintenance Service	30,000	30,000	30,000	30,000
4351	Building Inspection Fees	1,141,289	1,479,793	2,654,800	2,654,800
4352	Plumbing Inspection Fees	113,438	185,750	182,200	182,200
4353	Electric Inspection Fees	185,918	220,819	192,300	192,300
4354	HVAC-R Inspection Fees	203,605	264,104	151,800	151,800
4355	Signs Inspection Fees	15,924	21,582	10,600	10,600
4356	House Moving Inspection Fees	13,363	13,116	9,100	9,100
4357	Mobile Home Inspection Fees	920	758	1,900	1,900
4359	CAF Administrative Fee	8,359	16,433	15,300	15,300
4361	RZP Registration Fee	13,200	18,870	13,100	13,100
4370	Engineering Services	264,862	163,728	363,000	300,000
TOTAL CHARGES FOR SERVICES		5,187,757	5,561,813	6,932,100	6,985,700

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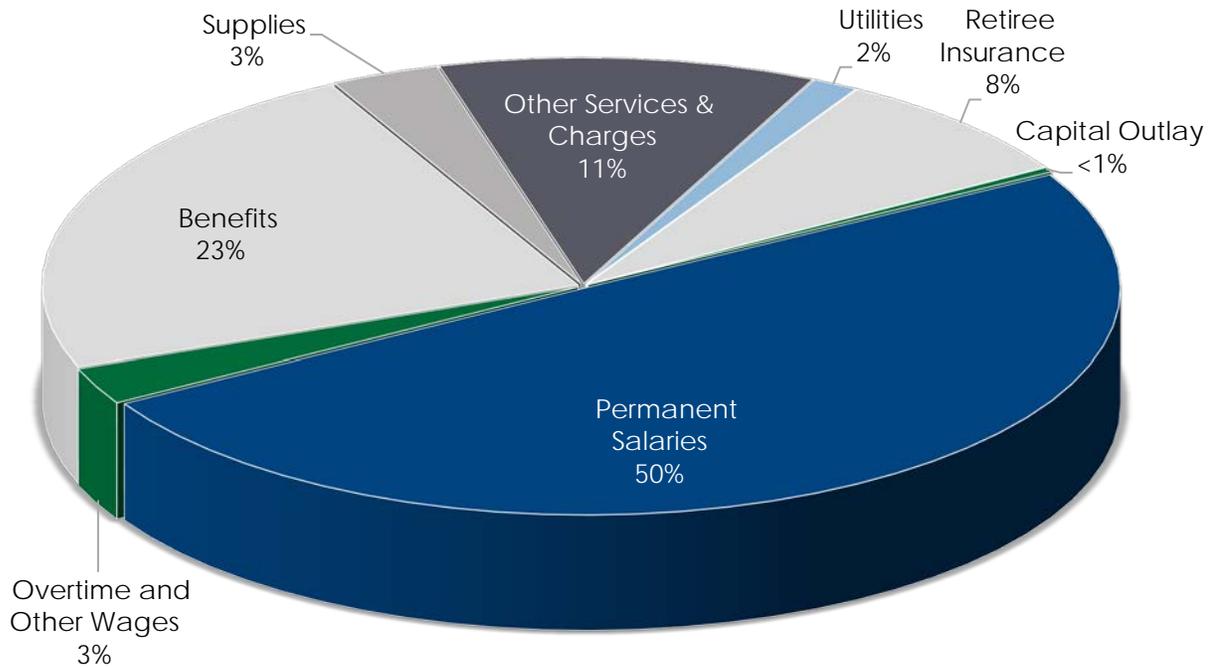
General Fund Revenues		2017 Actual	2018 Actual	2019 Budget	2020 Proposed
CATEGORY 50 - FINES AND FORFEITS					
4470	License Penalties	5,498	5,909	2,000	2,000
4471	Library Fines	69,069	57,864	68,000	-
4472	Administrative Fines	42,279	46,432	21,600	21,600
4473	Court Fines	391,404	364,024	427,200	364,000
4474	Police Felony Forfeitures	65,527	50,186	-	-
TOTAL FINES AND FORFEITS		573,776	524,415	518,800	387,600
CATEGORY 60 - SPECIAL ASSESSMENTS					
4500	Assessments	91,785	76,697	109,100	106,100
4500-12	Assessments - Service Charge	369,929	378,378	300,000	370,000
4501	Assessments - Penalty & Interest	25,697	19,166	24,800	16,800
TOTAL SPECIAL ASSESSMENTS		487,411	474,241	433,900	492,900
CATEGORY 70 - MISCELLANEOUS					
4601-02	Earnings on Investments	11,589	(35,189)	-	-
4602-01	Interest on Temporary Loans	-	18,850	-	-
4622	Rent of Buildings	535,435	496,689	73,200	78,000
4623	Rent of Land	8,758	5,965	6,600	6,600
4627	Concessions & Commissions	9,706	8,095	10,000	10,000
4631	Media Sales	20,941	21,803	27,000	22,700
4635	Auction Proceeds	8,933	6,425	-	-
4636-02	Sale of Materials	3,232	14,137	6,000	5,000
4639	Sale of Equipment	56,480	49,977	-	-
4640	Sale of Land	133,189	3,596	-	-
4644	Miscellaneous Sales	171,563	79,833	72,900	72,900
4650	Salary Reimbursement	23,584	36,993	20,000	20,000
4654	Other Reimbursements	223,286	469,180	117,900	114,400
4655	Drug Task Force Reimbursement	15,896	75,453	-	-
4660	Gifts & Donations	25,051	9,026	-	-
4680	Damages Recovered	-	230	-	-
4700	Other Sources	9,349	11,063	-	95,700
4701	2% Retention Surtax	1,012	1,464	1,400	1,400
4702	Fond du Luth Proceeds	150,000	150,000	150,000	150,000
TOTAL MISCELLANEOUS		1,408,001	1,423,590	485,000	576,700

City of Duluth Minnesota - 2020 Budget

General Fund Revenues	2017 Actual	2018 Actual	2019 Budget	2020 Proposed
CATEGORY 80 - OTHER FINANCING SOURCES				
4730-20 Transfer from Special Revenue Funds	1,797,545	1,982,891	1,743,100	1,782,500
4730-22 Transfer from Police Grant Funds	696,014	878,674	828,200	916,200
4730-23 Overtime	159,367	208,354	136,000	152,300
4730-30 Transfer from Debt Service Funds	34,938	58,383	-	-
4730-50 Transfer from Enterprise Funds	1,376,700	1,386,300	1,386,300	1,356,300
4730-51 Transfer from Public Utility Funds	845,634	909,104	1,087,700	1,104,900
4731 Gas Utility in Lieu of Taxes	2,184,557	2,528,413	2,698,000	2,726,700
4732 Steam Utility in Lieu of Taxes	141,400	161,101	152,800	152,800
4805 Reimbursements	-	8,841	-	-
TOTAL OTHER FINANCING SOURCES	7,236,154	8,122,061	8,032,100	8,191,700
GENERAL FUND TOTAL	82,771,638	87,156,459	89,145,600	92,912,600

City of Duluth Minnesota - 2020 Budget

2020 General Fund Proposed Expenditures



Permanent Salaries	\$	46,297,300
Overtime and Other Wages	\$	2,436,900
Benefits	\$	21,602,000
Supplies	\$	3,051,600
Other Services & Charges	\$	10,574,900
Utilities	\$	1,294,300
Retiree Insurance	\$	7,349,100
Capital Outlay	\$	306,500
TOTAL 2020 EXPENDITURES	\$	92,912,600

This graph shows the General Fund budget by expense category. The largest single category of expense is Permanent Salaries at 50% of all expenses. When the cost of benefits, overtime, and other wages is added, the total is 76% of all budgeted expenses. Other Services and Charges comprises 11% of the total; followed by Retiree Insurance at 8%; Supplies at 3%; Utilities at 1%; and Capital Outlay in the General Fund at less than 1%.

City of Duluth Minnesota - 2020 Budget

2020 General Fund Proposed Expenditures

	Permanent Salaries	Overtime	Other Wages	Employee Benefits	Other Expense	Capital Outlay	TOTAL
LEGISLATIVE AND EXECUTIVE							
City Council	-	-	124,200	11,600	68,700	-	204,500
Mayor's Office	496,100	-	-	246,100	24,200	-	766,400
Chief Administrative Officer	310,400	-	-	135,200	10,600	-	456,200
Attorney's Office	1,688,700	-	30,000	627,900	41,100	-	2,387,700
DEPARTMENT TOTAL	2,495,200	-	154,200	1,020,800	144,600	-	3,814,800
PUBLIC ADMINISTRATION							
Human Resources	761,200	-	10,000	353,700	74,500	-	1,199,400
Information Technology	1,883,300	10,000	-	820,300	963,200	-	3,676,800
City Clerk	571,300	1,400	125,300	281,800	55,700	-	1,035,500
Park Maintenance	1,482,500	75,000	151,000	711,000	944,800	-	3,364,300
Library	2,832,000	800	101,800	1,234,100	458,300	306,500	4,933,500
Facilities Management	1,742,200	25,000	23,000	833,800	2,243,000	-	4,867,000
DEPARTMENT TOTAL	9,272,500	112,200	411,100	4,234,700	4,739,500	306,500	19,076,500
FINANCE							
Budget Office	652,600	6,400	-	253,500	37,100	-	949,600
Auditor's Office	655,600	7,600	-	323,600	304,100	-	1,290,900
Purchasing	389,600	-	-	170,800	14,200	-	574,600
DEPARTMENT TOTAL	1,697,800	14,000	-	747,900	355,400	-	2,815,100
PLANNING AND ECONOMIC DEVELOPMENT							
Physical Planning	986,600	-	-	438,600	74,700	-	1,499,900
Construction Services & Inspection	1,435,400	9,000	-	636,400	145,500	-	2,226,300
DEPARTMENT TOTAL	2,422,000	9,000	-	1,075,000	220,200	-	3,726,200
FIRE DEPARTMENT							
Fire Administration	460,900	-	-	106,200	59,000	-	626,100
Fire Operations	10,149,000	790,800	-	4,983,000	689,000	-	16,611,800
Life Safety	869,200	11,300	-	434,100	68,200	-	1,382,800
DEPARTMENT TOTAL	11,479,100	802,100	-	5,523,300	816,200	-	18,620,700

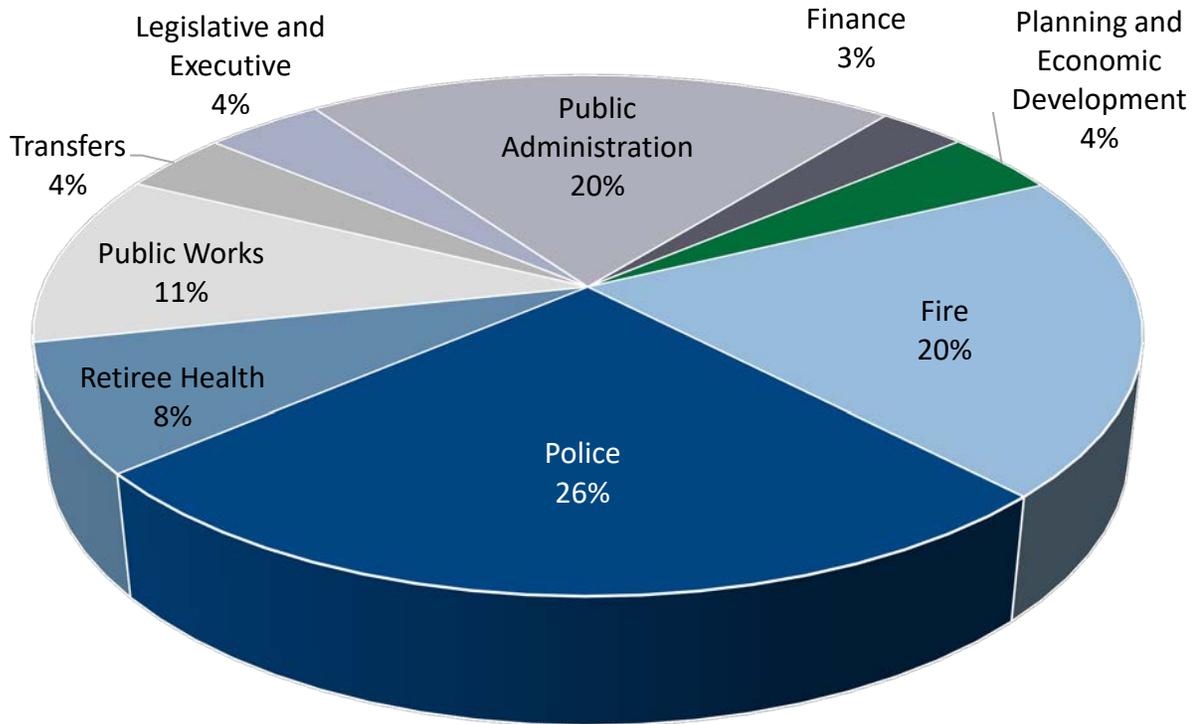
City of Duluth Minnesota - 2020 Budget

2020 General Fund Proposed Expenditures

	Permanent		Other	Employee	Other	Capital	
	Salaries	Overtime	Wages	Benefits	Expense	Outlay	TOTAL
POLICE DEPARTMENT	14,852,500	597,300	131,600	7,047,700	1,392,000	-	24,021,100
PUBLIC WORKS							
Director's Office	79,800	-	-	29,000	800	-	109,600
Street Maintenance	2,775,700	117,000	-	1,358,800	3,683,100	-	7,934,600
Engineering	1,222,700	56,000	32,400	487,300	137,500	-	1,935,900
DEPARTMENT TOTAL	4,078,200	173,000	32,400	1,875,100	3,821,400	-	9,980,100
TRANSFERS	-	-	-	77,500	10,780,600	-	10,858,100
2020 PROPOSED GENERAL FUND	46,297,300	1,707,600	729,300	21,602,000	22,269,900	306,500	92,912,600

City of Duluth Minnesota - 2020 Budget

2020 General Fund Proposed Expenditures



Legislative and Executive	\$	3,814,800
Public Administration	\$	19,076,500
Finance	\$	2,815,100
Planning and Economic Development	\$	3,726,200
Fire	\$	18,620,700
Police	\$	24,021,100
Retiree Health	\$	7,349,100
Public Works	\$	9,980,100
Transfers	\$	3,509,000
TOTAL 2020 EXPENDITURES	\$	92,912,600

This graph shows the General Fund departmental budgets as a percent of the total General Fund expenditures for budget fiscal year 2020. The largest category of expense is public safety with the Police and Fire departments comprising 46% of the total; followed by the Public Administration department which includes Human Resources, Information Technology, City Clerk, Park Maintenance, Library, and Facilities at 20%. The General Fund portion of the Public Works department comprises 11% of the total. Retiree health care comprises 8% of the total. The remaining five departments totaled together are 15%.

City of Duluth Minnesota - 2020 Budget

General Fund Expense Detail		2017	2018	2019	2020
		Actual	Actual	Budget	Proposed
City Council - 110-110-1101					
PERSONAL SERVICES					
5103	Other Wages	89,131	124,200	124,200	124,200
	TOTAL	89,131	124,200	124,200	124,200
EMPLOYEE BENEFITS					
5121	PERA Retirement	1,499	1,852	2,100	2,100
5122	FICA - Social Security	3,977	5,790	7,700	7,700
5123	FICA - Medicare	1,292	1,891	1,800	1,800
	TOTAL	6,769	9,532	11,600	11,600
OTHER EXPENDITURES					
5200	Office Supplies	-	65	-	-
5201	Computer Supplies/Software	309	1,584	1,000	1,000
5202	Audiovisual & Photography	65	1,750	-	-
5219	Other Miscellaneous Supplies	108	234	300	300
5319	Other Professional Services	1,838	1,150	5,000	5,000
5331	Travel/Training	1,336	3,063	7,000	7,000
5355	Printing & Copying	655	230	2,000	2,000
5404	Equipment/Machinery Repair & Mtc	2,850	2,850	3,700	3,700
5414	Software Licenses & Mtce Agreements	38,353	37,850	40,500	40,500
5433	Dues & Subscription	298	298	1,000	1,000
5441	Other Services & Charges	4,637	144	6,000	6,000
5443	Board & Meeting Expenses	1,878	2,980	2,200	2,200
	TOTAL	52,328	52,198	68,700	68,700
DIVISION TOTAL		148,228	185,930	204,500	204,500

City of Duluth Minnesota - 2020 Budget

General Fund Expense Detail		2017	2018	2019	2020
		Actual	Actual	Budget	Proposed
Mayor's Office - 110-110-1102					
PERSONAL SERVICES					
5100	Permanent Salaries	293,333	308,610	420,000	496,100
5101	Premium Pay	88	158	-	-
5103	Other Wages	2,793	-	-	-
	TOTAL	296,214	308,768	420,000	496,100
EMPLOYEE BENEFITS					
5121	PERA Retirement	18,823	19,958	31,300	37,200
5122	FICA - Social Security	12,926	12,353	26,000	30,800
5123	FICA - Medicare	4,140	4,338	6,100	7,200
5125	Dental Insurance	1,488	1,488	1,900	2,200
5126	Life Insurance	648	648	900	1,100
5127	Health Care Savings Plan (HCSP)	6,584	5,228	20,400	10,600
5130	Cafeteria Plan Benefits	69,425	75,526	106,900	157,000
5133	Health or Fitness Program	-	30	-	-
	TOTAL	114,033	119,569	193,500	246,100
OTHER EXPENDITURES					
5200	Office Supplies	689	855	1,000	2,000
5219	Other Miscellaneous Supplies	731	664	500	500
5241	Small Equip-Office/Operating	-	-	200	500
5321	Phone Service Cellular Phone	1,190	1,179	-	2,200
5322	Postage	6	33	100	100
5331	Travel/Training	8,943	6,381	3,000	6,500
5355	Printing & Copying	932	550	2,000	2,000
5356	Copier, Printer Lease & Supplies	83	34	-	-
5433	Dues & Subscription	378	517	300	400
5441	Other Services & Charges	601	33	1,500	3,000
5443	Board & Meeting Expenses	2,809	2,675	1,000	2,000
5444	Mayor's Contingent Account	3,622	4,185	5,000	5,000
	TOTAL	19,984	17,106	14,600	24,200
DIVISION TOTAL		430,231	445,443	628,100	766,400

City of Duluth Minnesota - 2020 Budget

General Fund Expense Detail		2017	2018	2019	2020
		Actual	Actual	Budget	Proposed
Chief Administrative Officer - 110-110-1103					
PERSONAL SERVICES					
5100	Permanent Salaries	215,559	262,049	241,300	310,400
5101	Premium Pay	156	515	-	-
5103	Other Wages	-	-	-	-
	TOTAL	215,714	262,564	241,300	310,400
EMPLOYEE BENEFITS					
5121	PERA Retirement	15,865	18,788	18,000	23,300
5122	FICA - Social Security	12,508	15,867	15,000	19,200
5123	FICA - Medicare	2,966	3,710	3,500	4,500
5125	Dental Insurance	930	975	900	1,100
5126	Life Insurance	405	431	500	500
5127	Health Care Savings Plan (HCSP)	14,356	24,063	27,600	7,600
5130	Cafeteria Plan Benefits	50,526	46,805	48,100	78,900
5133	Health or Fitness Program	30	57	-	100
	TOTAL	97,585	110,697	113,600	135,200
OTHER EXPENDITURES					
5200	Office Supplies	97	236	1,000	1,000
5201	Computer Supplies/Software	-	230	500	500
5219	Other Miscellaneous Supplies	-	432	500	500
5321	Phone Service Cellular Phone	1,129	983	-	-
5331	Travel/Training	169	2,061	2,000	2,000
5356	Copier, Printer Lease & Supplies	35	34	-	-
5404	Equipment/Machinery Repair & Mtc	-	-	300	300
5418	Vehicle/Equip Lease (Long-term)	-	-	300	300
5433	Dues & Subscription	1,668	2,289	500	500
5435	Books & Pamphlets	-	-	500	500
5441	Other Services & Charges	100	225	4,000	4,000
5443	Board & Meeting Expenses	-	1,153	1,000	1,000
	TOTAL	3,198	7,642	10,600	10,600
DIVISION TOTAL		316,497	380,904	365,500	456,200

City of Duluth Minnesota - 2020 Budget

General Fund Expense Detail		2017	2018	2019	2020
City Attorney's Office - 110-110-1104		Actual	Actual	Budget	Proposed
PERSONAL SERVICES					
5100	Permanent Salaries	1,621,096	1,566,291	1,702,400	1,688,700
5101	Premium Pay	36	-	-	-
5103	Other Wages	23,175	30,830	30,000	30,000
	TOTAL	1,644,307	1,597,121	1,732,400	1,718,700
EMPLOYEE BENEFITS					
5121	PERA Retirement	120,376	117,696	127,800	127,200
5122	FICA - Social Security	99,644	95,400	107,400	106,600
5123	FICA - Medicare	23,212	22,512	25,100	24,900
5125	Dental Insurance	6,262	6,045	6,300	6,300
5126	Life Insurance	2,727	2,633	3,100	3,100
5127	Health Care Savings Plan (HCSP)	55,266	50,033	42,400	40,500
5130	Cafeteria Plan Benefits	228,561	242,088	264,600	318,000
5133	Health or Fitness Program	1,287	1,314	-	1,300
	TOTAL	537,335	537,720	576,700	627,900
OTHER EXPENDITURES					
5200	Office Supplies	3,264	1,563	3,300	3,300
5304	Legal Services	218	44,281	2,000	2,000
5321	Phone Service Cellular Phone	1,800	1,819	2,200	2,200
5331	Travel/Training	5,673	7,676	6,000	6,000
5335	Local Mileage Reimbursement	607	744	1,000	1,000
5355	Printing & Copying	-	55	100	100
5356	Copier, Printer Lease & Supplies	984	683	1,100	1,100
5414	Software Licenses and Maintenance	547	442	1,400	1,400
5433	Dues & Subscription	11,884	11,372	15,000	17,000
5441	Other Services & Charges	764	2,331	7,000	7,000
	TOTAL	25,741	70,967	39,100	41,100
CAPITAL OUTLAY					
5590	Library Materials	1,422	2,486	2,000	-
	TOTAL	1,422	2,486	2,000	-
DIVISION TOTAL		2,208,805	2,208,293	2,350,200	2,387,700

City of Duluth Minnesota - 2020 Budget

General Fund Expense Detail		2017	2018	2019	2020
		Actual	Actual	Budget	Proposed
Human Resources - 110-121-1106					
PERSONAL SERVICES					
5100	Permanent Salaries	733,757	712,381	781,800	761,200
5101	Premium Pay	3,542	2,068	-	-
5103	Other Wages	6,077	2,821	10,000	10,000
	TOTAL	743,375	717,270	791,800	771,200
EMPLOYEE BENEFITS					
5121	PERA Retirement	54,352	51,732	57,500	56,400
5122	FICA - Social Security	44,421	42,761	49,100	47,800
5123	FICA - Medicare	10,389	10,001	11,500	11,200
5125	Dental Insurance	4,092	3,829	4,000	3,700
5126	Life Insurance	1,782	1,667	1,900	1,800
5127	Health Care Savings Plan (HCSP)	9,172	21,043	34,300	22,300
5130	Cafeteria Plan Benefits	168,391	169,847	187,100	207,500
5133	Health or Fitness Program	2,666	2,631	3,000	3,000
	TOTAL	295,264	303,510	348,400	353,700
OTHER EXPENDITURES					
5200	Office Supplies	1,652	1,566	3,500	3,500
5201	Computer Supplies/Software	227	775	500	500
5219	Other Miscellaneous Supplies	1,328	290	3,500	3,500
5319	Other Professional Services	7,694	9,370	13,000	13,000
5321	Phone Service	1,190	1,179	1,500	1,500
5331	Travel/Training	17,817	18,246	18,000	18,000
5355	Printing & Copying	402	50	6,000	6,000
5356	Copier, Printer Lease & Supplies	565	322	4,000	4,000
5404	Equipment/Machinery Repair & Mtc	-	-	1,000	1,000
5414	Software Licenses & Mtce Agreements	14,841	15,508	16,000	16,000
5433	Dues & Subscription	1,288	955	1,750	1,750
5435	Books & Pamphlets	523	-	750	750
5441	Other Services & Charges	2,418	4,402	5,000	5,000
	TOTAL	49,945	52,662	74,500	74,500
DIVISION TOTAL		1,088,585	1,073,441	1,214,700	1,199,400

City of Duluth Minnesota - 2020 Budget

General Fund Expense Detail		2017	2018	2019	2020
		Actual	Actual	Budget	Proposed
Information Technology - 110-121-1107					
PERSONAL SERVICES					
5100	Permanent Salaries	1,489,936	1,563,979	1,648,800	1,883,300
5101	Premium Pay	7,449	5,180	10,000	10,000
5103	Other Wages	3,000	-	-	-
	TOTAL	1,500,386	1,569,159	1,658,800	1,893,300
EMPLOYEE BENEFITS					
5121	PERA Retirement	109,471	115,292	122,900	140,400
5122	FICA - Social Security	90,578	93,804	102,800	117,400
5123	FICA - Medicare	21,184	21,938	24,100	27,500
5125	Dental Insurance	7,502	7,657	7,800	8,600
5126	Life Insurance	3,267	3,335	3,800	4,100
5127	Health Care Savings Plan (HCSP)	25,188	33,408	33,400	47,600
5130	Cafeteria Plan Benefits	298,778	355,404	401,000	474,700
5133	Health or Fitness Program	660	1,380	-	-
	TOTAL	556,626	632,217	695,800	820,300
OTHER EXPENDITURES					
5200	Office Supplies	1,389	900	2,500	2,500
5201	Computer Supplies/Software	17,136	21,085	23,600	23,600
5203	Paper/Stationery/Forms	104	-	-	-
5212	Motor Fuels	356	366	300	1,800
5218	Uniforms	-	-	-	1,000
5241	Small Equip-Office/Operating	3,249	5,517	2,500	2,500
5309	MIS Services	3,967	13,290	10,300	10,700
5319	Other Professional Services	24,859	27,071	40,500	40,500
5320	Data Services	128,736	122,857	131,500	138,500
5321	Phone Service	5,241	5,634	6,000	7,000
5331	Travel/Training	28,222	24,019	25,000	30,000
5335	Local Mileage Reimbursement	750	199	500	500
5355	Printing & Copying	2,688	2,959	7,000	7,000
5356	Copier, Printer Lease & Supplies	-	53	1,200	1,200
5404	Equipment/Machinery Repair & Mtc	128,978	170,898	205,000	140,000
5409	Fleet Service Charges	268	1,105	1,200	16,100
5414	Software Licenses & Mtce Agreements	426,258	444,022	478,000	540,200
5433	Dues & Subscription	12,770	-	-	100
	TOTAL	784,972	839,974	935,100	963,200
DIVISION TOTAL		2,841,984	3,041,350	3,289,700	3,676,800

City of Duluth Minnesota - 2020 Budget

General Fund Expense Detail		2017	2018	2019	2020
		Actual	Actual	Budget	Proposed
City Clerk - 110-121-1211					
PERSONAL SERVICES					
5100	Permanent Salaries	446,158	439,174	527,900	571,300
5101	Premium Pay	1,268	1,462	1,000	1,400
5103	Other Wages	85,198	87,573	75,000	125,300
	TOTAL	532,625	528,208	603,900	698,000
EMPLOYEE BENEFITS					
5121	PERA Retirement	33,090	32,404	39,400	42,700
5122	FICA - Social Security	29,141	27,093	37,100	43,300
5123	FICA - Medicare	6,815	6,336	8,700	10,100
5125	Dental Insurance	2,318	2,139	2,500	2,600
5126	Life Insurance	1,013	932	1,200	1,300
5127	Health Care Savings Plan (HCSP)	23,354	7,209	9,500	24,600
5130	Cafeteria Plan Benefits	123,957	113,193	136,400	157,200
5133	Health or Fitness Program	720	400	-	-
	TOTAL	220,407	189,706	234,800	281,800
OTHER EXPENDITURES					
5200	Office Supplies	2,194	2,015	1,100	1,100
5201	Computer Supplies/Software	860	1,708	500	500
5219	Other Miscellaneous Supplies	2,477	1,266	1,000	1,000
5321	Phone Service Cellular Phone	-	600	600	600
5331	Travel/Training	3,822	194	6,000	7,500
5335	Local Mileage Reimbursement	812	948	1,000	1,000
5355	Printing & Copying	51,755	8,825	13,000	14,700
5356	Copier, Printer Lease & Supplies	874	1,052	-	-
5404	Equipment/Machinery Repair & Mtc	10,470	20,940	13,000	13,000
5412	Building Rental	900	1,175	1,000	1,000
5414	Software Licenses & Mtce Agreements	5,070	9,987	10,000	10,000
5427	Credit Card Commissions	291	353	-	-
5433	Dues & Subscription	465	410	400	400
5441	Other Services & Charges	1,673	5,121	4,900	4,900
	TOTAL	81,663	54,593	52,500	55,700
DIVISION TOTAL		834,694	772,507	891,200	1,035,500

City of Duluth Minnesota - 2020 Budget

General Fund Expense Detail		2017	2018	2019	2020
		Actual	Actual	Budget	Proposed
Park Maintenance - 110-121-1217					
PERSONAL SERVICES					
5100	Permanent Salaries	1,337,972	1,346,399	1,478,900	1,482,500
5101	Premium Pay	45,573	54,183	75,000	75,000
5103	Other Wages	79,191	141,875	174,200	151,000
	TOTAL	1,462,736	1,542,457	1,728,100	1,708,500
EMPLOYEE BENEFITS					
5118	Meal Allowance	315	495	-	-
5121	PERA Retirement	101,860	102,437	114,100	114,700
5122	FICA - Social Security	89,097	93,619	107,100	105,900
5123	FICA - Medicare	20,837	21,895	25,100	24,800
5125	Dental Insurance	8,520	8,125	8,800	8,400
5126	Life Insurance	3,708	3,545	4,200	4,100
5127	Health Care Savings Plan (HCSP)	24,992	21,330	24,400	19,000
5130	Cafeteria Plan Benefits	320,678	340,598	407,400	434,100
5133	Health or Fitness Program	663	495	-	-
	TOTAL	570,669	592,540	691,100	711,000
OTHER EXPENDITURES					
5200	Office Supplies	1,485	3,162	1,500	1,500
5201	Computer Supplies/Software	-	982	5,700	5,700
5205	Safety & Training Materials	5,440	9,126	10,000	10,000
5210	Plant/Operating Supplies	4,253	399	-	-
5211	Cleaning/Janitorial Supplies	22,655	19,849	30,000	30,000
5212	Motor Fuels	52,341	64,130	55,000	68,700
5218	Uniforms	6,404	5,596	7,000	7,000
5219	Other Miscellaneous Supplies	8,764	641	-	-
5220	Repair & Maintenance Supplies	14,160	75,585	65,300	61,200
5225	Park/Landscape Materials	36,175	629	-	-
5226	Sign & Signal Materials	1,327	27	-	-
5228	Painting Supplies	6,014	6,687	10,000	5,000
5240	Small Tools	5,876	2,399	9,000	9,000
5241	Small Equip-Office/Operating	9,156	4,218	6,000	6,000
5305	Medical Svcs/Testing Fees	35	85	500	500
5310	Contract Services	137,744	92,442	71,140	71,100
5320	Data Services	145	240	1,100	1,100

City of Duluth Minnesota - 2020 Budget

General Fund Expense Detail		2017 Actual	2018 Actual	2019 Budget	2020 Proposed
Park Maintenance - 110-121-1217 continued					
5321	Phone Service	2,786	3,480	2,860	5,000
5331	Travel/Training	8,752	9,599	16,000	16,000
5335	Local Mileage Reimbursement	3,449	3,507	5,000	5,000
5356	Copier, Printer Lease & Supplies	84	213	500	500
5384	Refuse Disposal	76,008	73,903	70,000	70,000
5404	Equipment/Machinery Repair & Mtc	636	2,833	3,000	10,000
5409	Fleet Services Charges	322,214	356,662	418,800	423,200
5414	Software Licenses & Mtce Agreements	13,235	14,928	13,100	13,100
5415	Vehicle/Equip Rent (Short-term)	4,760	7,503	27,500	27,500
5419	Other Rentals	42,455	48,489	51,100	51,100
5433	Dues & Subscription	1,493	1,800	1,000	1,000
5438	Licenses	527	-	700	700
5441	Other Services & Charges	17,007	16,480	16,000	16,000
5454	Contract Tree Services	28,290	28,853	28,900	28,900
5700	Interfund Transfers Out	40,000	-	-	-
	TOTAL	873,669	854,448	926,700	944,800
CAPITAL OUTLAY					
5580	Capital Equipment	4,800	-	-	-
	TOTAL	4,800	-	-	-
DIVISION TOTAL		2,911,874	2,989,445	3,345,900	3,364,300

City of Duluth Minnesota - 2020 Budget

General Fund Expense Detail		2017 Actual	2018 Actual	2019 Budget	2020 Proposed
Library Services - 110-121-1218					
PERSONAL SERVICES					
5100	Permanent Salaries	2,496,332	2,650,403	2,763,400	2,832,000
5101	Premium Pay	795	825	800	800
5103	Other Wages	100,036	103,733	101,800	101,800
	TOTAL	2,597,164	2,754,961	2,866,000	2,934,600
EMPLOYEE BENEFITS					
5121	PERA Retirement	185,743	198,577	206,800	213,300
5122	FICA - Social Security	158,315	167,620	177,700	181,900
5123	FICA - Medicare	37,025	39,201	41,600	42,600
5125	Dental Insurance	16,266	16,678	17,400	17,400
5126	Life Insurance	7,279	7,506	8,400	8,400
5127	Health Care Savings Plan (HCSP)	91,245	51,287	68,800	51,500
5130	Cafeteria Plan Benefits	519,885	565,889	619,600	719,000
5133	Health or Fitness Program	2,580	2,340	-	-
	TOTAL	1,018,338	1,049,099	1,140,300	1,234,100
OTHER EXPENDITURES					
5200	Office Supplies	5,085	5,626	6,000	5,000
5201	Computer Supplies/Software	2,457	267	700	5,700
5212	Motor Fuels	771	775	1,000	800
5219	Other Miscellaneous Supplies	17,681	17,827	17,500	18,000
5220	Repair & Maintenance Supplies	649	516	2,000	1,000
5241	Small Equip-Office/Operating	3,596	2,745	1,300	6,300
5319	Other Professional Services	7,151	14,777	41,500	71,600
5322	Postage	5,852	3,899	4,300	4,300
5331	Travel/Training	2,046	5,314	4,000	4,000
5335	Local Mileage Reimbursement	216	762	500	1,000
5355	Printing & Copying	1,466	1,166	800	800
5356	Copier, Printer Lease & Supplies	1,231	859	-	2,000
5384	Refuse Disposal	4,696	4,461	4,500	4,500
5404	Equipment/Machinery Repair & Mtc	3,412	4,207	3,000	3,000
5409	Fleet Services Charges	3,166	10,227	5,800	6,700
5412	Building Rental	194,349	194,077	203,000	209,000
5413	Library Materials/Svcs Rental	60,080	64,658	68,000	63,000
5414	Software Licenses & Mtce Agreements	46,522	46,141	45,000	47,500
5427	Credit Card Commissions	-	-	-	2,000
5433	Dues & Subscription	100	100	100	100

City of Duluth Minnesota - 2020 Budget

General Fund Expense Detail		2017 Actual	2018 Actual	2019 Budget	2020 Proposed
Library Services - 110-121-1218 continued					
5441	Other Services & Charges	3,227	3,441	2,000	2,000
	TOTAL	363,751	381,844	411,000	458,300
CAPITAL OUTLAY					
5590	Library Materials	306,392	306,500	306,500	306,500
	TOTAL	306,392	306,500	306,500	306,500
DIVISION TOTAL		4,285,645	4,492,404	4,723,800	4,933,500

City of Duluth Minnesota - 2020 Budget

General Fund Expense Detail		2017	2018	2019	2020
		Actual	Actual	Budget	Proposed
Facilities Management - 110-121-1222					
PERSONAL SERVICES					
5100	Permanent Salaries	1,326,752	1,440,636	1,601,200	1,742,200
5101	Premium Pay	30,255	32,843	25,000	25,000
5103	Other Wages	643	7,480	23,000	23,000
	TOTAL	1,357,650	1,480,959	1,649,200	1,790,200
EMPLOYEE BENEFITS					
5121	PERA Retirement	97,710	108,002	119,900	130,200
5122	FICA - Social Security	81,509	88,525	102,500	111,200
5123	FICA - Medicare	19,063	20,703	24,000	26,000
5125	Dental Insurance	8,595	8,947	9,800	10,200
5126	Life Insurance	3,740	3,896	4,700	4,900
5127	Health Care Savings Plan (HCSP)	34,029	39,214	47,300	30,800
5130	Cafeteria Plan Benefits	342,276	380,394	469,700	520,500
5133	Health or Fitness Program	778	672	-	-
	TOTAL	587,699	650,353	777,900	833,800
OTHER EXPENDITURES					
5200	Office Supplies	2,391	8,477	12,000	6,000
5201	Computer Supplies/Software	6,697	5,252	5,000	5,000
5202	Audiovisual & Photography	150	-	-	-
5205	Safety & Training Materials	2,949	1,094	3,500	5,000
5210	Plant/Operating Supplies	3,647	702	-	-
5211	Cleaning/Janitorial Supplies	42,748	44,360	55,000	62,000
5212	Motor Fuels	9,693	18,228	11,000	13,300
5215	Shop Materials	30	-	-	-
5218	Uniforms	5,724	8,370	7,000	7,000
5219	Other Miscellaneous Supplies	15,098	1,637	-	-
5220	Repair & Maintenance Supplies	230,198	237,918	282,100	283,800
5228	Painting Supplies	1,730	-	-	-
5240	Small Tools	7,111	-	-	-
5241	Small Equip-Office/Operating	27,954	-	-	-
5310	Contract Services	83,162	208,203	155,700	270,000
5319	Other Professional Services	86,450	17,868	-	-
5321	Phone Service	64,205	66,529	88,000	75,500
5331	Travel/Training	5,298	14,243	15,000	15,000
5335	Local Mileage Reimbursement	7,415	9,003	8,000	10,000
5355	Printing & Copying	1,014	468	1,000	-

City of Duluth Minnesota - 2020 Budget

General Fund Expense Detail		2017	2018	2019	2020
		Actual	Actual	Budget	Proposed
Facilities Management - 110-121-1222 continued					
5356	Copier, Printer Lease & Supplies	1,493	86	2,000	2,000
5381	Electricity	532,137	539,069	530,800	557,300
5382	Water, Gas & Sewer	508,334	501,533	546,000	514,000
5384	Refuse Disposal	26,798	39,530	36,700	37,500
5385	Oil	9,579	5,925	10,000	11,000
5386	Steam	190,602	205,179	196,300	212,000
5399	Skywalk Expenses	8,374	36,917	30,000	30,000
5401	Bldg/Structure Repair & Mtc	113,830	106,931	90,000	-
5404	Equipment/Machinery Repair & Mtc	3,607	17,112	10,000	10,000
5409	Fleet Services Charges	17,948	31,179	27,800	25,300
5411	Land Rental/Easements	-	4,992	9,800	9,800
5414	Software Licenses & Mtce Agreements	51,399	81,321	70,000	60,000
5415	Vehicle/Equip Rent (Short-term)	5,625	3,845	10,000	10,000
5433	Dues & Subscription	256	248	500	-
5438	Licenses	2,541	1,659	3,500	3,500
5441	Other Services & Charges	21,478	229	-	2,000
5450	Laundry	2,074	383	-	6,000
	TOTAL	2,099,738	2,218,488	2,216,700	2,243,000
DIVISION TOTAL		4,045,087	4,349,800	4,643,800	4,867,000

City of Duluth Minnesota - 2020 Budget

General Fund Expense Detail		2017	2018	2019	2020
Budget Office - 110-125-1212		Actual	Actual	Budget	Proposed
PERSONAL SERVICES					
5100	Permanent Salaries	281,016	294,209	304,200	652,600
5101	Premium Pay	-	-	-	6,400
5103	Other Wages	-	-	-	-
	TOTAL	281,016	294,209	304,200	659,000
EMPLOYEE BENEFITS					
5121	PERA Retirement	20,599	21,651	22,600	48,800
5122	FICA - Social Security	16,713	17,492	18,900	40,900
5123	FICA - Medicare	3,909	4,091	4,400	9,600
5125	Dental Insurance	1,116	1,085	1,100	2,600
5126	Life Insurance	486	486	600	1,300
5127	Health Care Savings Plan (HCSP)	6,987	25,395	24,100	10,200
5130	Cafeteria Plan Benefits	49,099	51,640	58,800	140,100
	TOTAL	98,909	121,840	130,500	253,500
OTHER EXPENDITURES					
5200	Office Supplies	-	9	1,500	1,500
5201	Computer Supplies/Software	52	121	500	500
5331	Travel/Training	2,763	135	3,000	13,000
5355	Printing & Copying	20	580	600	600
5433	Dues & Subscription	1,217	1,634	500	500
5434	Grants & Awards	-	550	600	600
5435	Books & Pamphlets	-	-	200	200
5441	Other Services & Charges	164	-	20,200	20,200
5443	Board & Meeting Expenses	45	133	-	-
	TOTAL	4,261	3,162	27,100	37,100
DIVISION TOTAL		384,185	419,211	461,800	949,600

City of Duluth Minnesota - 2020 Budget

General Fund Expense Detail		2017	2018	2019	2020
City Auditor's Office - 110-125-1214		Actual	Actual	Budget	Proposed
PERSONAL SERVICES					
5100	Permanent Salaries	696,376	727,548	775,900	655,600
5101	Premium Pay	6,411	8,842	14,000	7,600
5103	Other Wages	-	-	-	-
	TOTAL	702,787	736,390	789,900	663,200
EMPLOYEE BENEFITS					
5121	PERA Retirement	51,995	54,581	58,400	49,400
5122	FICA - Social Security	42,168	43,409	49,000	41,100
5123	FICA - Medicare	9,862	10,152	11,500	9,600
5125	Dental Insurance	3,410	3,534	3,700	3,200
5126	Life Insurance	1,519	1,539	1,800	1,500
5127	Health Care Savings Plan (HCSP)	28,310	23,302	18,800	12,200
5130	Cafeteria Plan Benefits	160,912	182,450	211,200	206,600
5133	Health or Fitness Program	-	120	-	-
	TOTAL	298,175	319,087	354,400	323,600
OTHER EXPENDITURES					
5200	Office Supplies	1,547	1,694	3,000	3,000
5203	Paper/Stationery/Forms	940	992	2,000	2,000
5241	Small Equip-Office/Operating	255	1,222	1,000	1,000
5301	Auditing Services	88,322	99,715	116,800	116,800
5306	Collection Services	-	-	-	5,000
5309	Technology Services	183,786	169,486	184,000	167,500
5331	Travel/Training	10,721	4,762	13,200	3,200
5355	Printing & Copying	2,169	2,975	1,000	1,000
5356	Copier, Printer Lease & Supplies	1,632	1,604	1,500	1,500
5404	Equipment/Machinery Repair & Mtc	-	-	300	800
5414	Software Licenses and Mtc Agr	486	743	-	-
5433	Dues & Subscription	1,316	1,077	1,300	1,300
5435	Books & Pamphlets	358	-	500	500
5441	Other Services & Charges	2,102	775	500	500
	TOTAL	293,632	285,045	325,100	304,100
DIVISION TOTAL		1,294,594	1,340,523	1,469,400	1,290,900

City of Duluth Minnesota - 2020 Budget

General Fund Expense Detail		2017	2018	2019	2020
City Purchasing Office - 110-125-1215		Actual	Actual	Budget	Proposed
PERSONAL SERVICES					
5100	Permanent Salaries	133,398	141,281	153,200	389,600
5101	Premium Pay	-	-	-	-
5103	Other Wages	-	-	-	-
	TOTAL	133,398	141,281	153,200	389,600
EMPLOYEE BENEFITS					
5121	PERA Retirement	9,810	10,669	11,500	28,600
5122	FICA - Social Security	7,861	8,082	9,500	24,200
5123	FICA - Medicare	1,838	1,890	2,200	5,600
5125	Dental Insurance	744	744	700	2,200
5126	Life Insurance	324	324	400	1,100
5127	Health Care Savings Plan (HCSP)	1,843	14,003	15,100	7,100
5130	Cafeteria Plan Benefits	40,267	43,742	48,100	102,000
	TOTAL	62,687	79,455	87,500	170,800
OTHER EXPENDITURES					
5200	Office Supplies	-	118	2,000	3,500
5201	Computer Supplies/Software	52	70	300	300
5331	Travel/Training	42	795	-	2,000
5340	Advertising & Promotion	-	-	900	900
5355	Printing & Copying	10	161	500	4,500
5433	Dues & Subscription	510	720	1,000	1,500
5441	Other Services & Charges	1,052	389	1,000	1,500
	TOTAL	1,667	2,253	5,700	14,200
DIVISION TOTAL		197,752	222,989	246,400	574,600

City of Duluth Minnesota - 2020 Budget

General Fund Expense Detail		2017	2018	2019	2020
City Treasurer's Office - 110-125-1216		Actual	Actual	Budget	Proposed
PERSONAL SERVICES					
5100	Permanent Salaries	418,674	403,510	441,300	-
5101	Premium Pay	-	-	-	-
5103	Other Wages	-	-	-	-
	TOTAL	418,674	403,510	441,300	-
EMPLOYEE BENEFITS					
5121	PERA Retirement	30,841	29,596	32,500	-
5122	FICA - Social Security	24,743	24,088	27,400	-
5123	FICA - Medicare	5,787	5,634	6,400	-
5125	Dental Insurance	2,658	2,356	2,600	-
5126	Life Insurance	1,154	1,026	1,300	-
5127	Health Care Savings Plan (HCSP)	18,890	18,521	19,300	-
5130	Cafeteria Plan Benefits	106,888	104,900	128,300	-
5133	Health or Fitness Program	360	360	-	-
	TOTAL	191,319	186,481	217,800	-
OTHER EXPENDITURES					
5200	Office Supplies	476	1,013	1,500	-
5241	Small Equip-Office/Operating	-	1,351	-	-
5306	Collection Services	5,959	6,530	5,000	-
5331	Travel/Training	316	-	2,000	-
5355	Printing & Copying	175	430	4,000	-
5356	Copier, Printer Lease, & Supplies	132	-	-	-
5404	Equipment/Machinery Repair & Mtc	-	-	500	-
5433	Dues & Subscription	56	-	500	-
5441	Other Services & Charges	1,626	1,235	500	-
	TOTAL	8,740	10,559	14,000	-
DIVISION TOTAL		618,733	600,550	673,100	-

City of Duluth Minnesota - 2020 Budget

General Fund Expense Detail		2017	2018	2019	2020
Planning & Economic Development - 110-132-1301		Actual	Actual	Budget	Proposed
PERSONAL SERVICES					
5100	Permanent Salaries	930,815	959,433	1,023,700	986,600
5101	Premium Pay	4,509	3,406	-	-
5103	Other Wages	3,269	2,045	-	-
	TOTAL	938,592	964,884	1,023,700	986,600
EMPLOYEE BENEFITS					
5121	PERA Retirement	68,969	68,058	75,500	73,200
5122	FICA - Social Security	58,321	55,539	63,500	61,200
5123	FICA - Medicare	13,620	13,513	14,900	14,300
5125	Dental Insurance	4,816	(1,493)	4,800	4,600
5126	Life Insurance	2,120	1,061	2,300	2,200
5127	Health Care Savings Plan (HCSP)	18,882	43,220	35,800	20,200
5130	Cafeteria Plan Benefits	181,770	183,213	222,000	262,900
5133	Health or Fitness Program	390	360	-	-
	TOTAL	348,887	363,472	418,800	438,600
OTHER EXPENDITURES					
5200	Office Supplies	2,091	4,825	2,500	2,500
5201	Computer Supplies/Software	208	892	1,000	1,000
5241	Small Equip-Office/Operating	-	2,394	300	300
5310	Contract Services	20,423	13,926	-	-
5319	Other Professional Services	33,112	20,599	21,094	21,100
5321	Phone Service	3,863	2,921	2,800	2,800
5322	Postage	-	-	1,000	500
5331	Travel/Training	16,495	5,268	8,200	9,000
5335	Local Mileage Reimbursement	2,157	1,479	3,306	2,000
5355	Printing & Copying	1,490	825	12,000	12,000
5356	Copier, Printer Lease & Supplies	419	371	500	500
5414	Software Licenses & Mtce Agreements	11,554	12,132	11,000	12,000
5433	Dues & Subscription	5,035	2,743	5,700	5,700
5435	Books & Pamphlets	-	-	200	200
5441	Other Services & Charges	2,719	5,612	1,400	1,400
5443	Board & Meeting Expenses	4,346	3,046	3,700	3,700
	TOTAL	103,912	77,034	74,700	74,700
DIVISION TOTAL		1,391,392	1,405,389	1,517,200	1,499,900

City of Duluth Minnesota - 2020 Budget

General Fund Expense Detail		2017	2018	2019	2020
		Actual	Actual	Budget	Proposed
Construction Services & Inspection - 110-132-1304					
PERSONAL SERVICES					
5100	Permanent Salaries	1,078,369	1,094,409	1,363,100	1,435,400
5101	Premium Pay	5,577	4,080	9,000	9,000
5103	Other Wages	-	-	-	-
	TOTAL	1,083,946	1,098,490	1,372,100	1,444,400
EMPLOYEE BENEFITS					
5121	PERA Retirement	78,692	80,193	101,300	106,500
5122	FICA - Social Security	65,852	66,407	85,100	89,600
5123	FICA - Medicare	15,401	15,531	19,900	20,900
5125	Dental Insurance	6,262	6,169	7,600	7,600
5126	Life Insurance	2,727	2,687	3,700	3,700
5127	Health Care Savings Plan (HCSP)	31,891	26,737	29,600	23,600
5130	Cafeteria Plan Benefits	237,138	255,971	376,900	384,500
5133	Health or Fitness Program	-	690	-	-
	TOTAL	437,964	454,384	624,100	636,400
OTHER EXPENDITURES					
5200	Office Supplies	2,981	2,792	3,300	3,300
5205	Safety & Training Materials	167	680	900	900
5212	Motor Fuels	9,239	11,510	11,000	12,300
5219	Other Miscellaneous Supplies	54	8	900	900
5241	Small Equip-Office/Operating	4,115	494	600	600
5321	Phone Service	6,694	6,722	4,500	4,500
5331	Travel/Training	16,323	14,606	14,000	14,000
5335	Local Mileage Reimbursement	-	38	600	600
5355	Printing & Copying	9,267	8,686	12,500	12,500
5356	Copier, Printer Lease & Supplies	304	309	8,500	8,500
5404	Equipment/Machinery Repair & Mtc	140	169	600	600
5409	Fleet Services Charges	15,075	17,702	22,400	19,300
5414	Software Licenses & Mtce Agreements	18,422	21,862	20,000	20,000
5427	Credit Card Commissions	27,017	32,318	17,500	17,500
5433	Dues & Subscription	1,442	1,618	1,500	1,500
5435	Books & Pamphlets	1,224	2,300	4,500	4,500
5441	Other Services & Charges	602	4,246	4,000	4,000
5443	Board & Meeting Expenses	-	38	-	-
5453	Building Demolition	16,188	27,391	20,000	20,000
	TOTAL	129,254	153,489	147,300	145,500
DIVISION TOTAL		1,651,164	1,706,363	2,143,500	2,226,300

City of Duluth Minnesota - 2020 Budget

General Fund Expense Detail		2017	2018	2019	2020
		Actual	Actual	Budget	Proposed
Fire Administration - 110-150-1501					
PERSONAL SERVICES					
5100	Permanent Salaries	325,651	346,974	355,600	460,900
5101	Premium Pay	-	2	-	-
5103	Other Wages	-	-	-	-
	TOTAL	325,651	346,975	355,600	460,900
EMPLOYEE BENEFITS					
5121	PERA Retirement	42,557	47,237	50,500	33,900
5122	FICA - Social Security	5,847	5,912	6,200	6,300
5123	FICA - Medicare	4,639	4,899	5,200	6,700
5125	Dental Insurance	1,302	1,302	1,300	1,700
5126	Life Insurance	567	567	600	800
5127	Health Care Savings Plan (HCSP)	11,777	13,017	6,300	4,500
5130	Cafeteria Plan Benefits	49,099	56,500	58,800	52,300
	TOTAL	115,789	129,434	128,900	106,200
OTHER EXPENDITURES					
5200	Office Supplies	1,182	1,259	3,000	3,000
5202	Audiovisual & Photography	210	-	-	-
5210	Plant/Operating Supplies	2,029	1,581	2,000	2,000
5211	Cleaning/Janitorial Supplies	7,845	7,209	7,500	7,500
5219	Other Miscellaneous Supplies	2,529	2,640	3,000	3,000
5220	Repair & Maintenance Supplies	479	268	1,100	1,100
5228	Painting Supplies	617	274	700	700
5229	Ground Mtc Supplies	175	310	200	200
5240	Small Tools	76	290	400	400
5241	Small Equip-Office/Operating	2,964	1,532	2,500	2,500
5321	Phone Service	209	-	2,600	2,600
5322	Postage	590	379	500	500
5331	Travel/Training	8,722	7,111	5,000	5,000
5355	Printing & Copying	710	800	1,200	1,200
5356	Copier, Printer Lease & Supplies	782	406	500	500
5400	Misc Repair & Mtc Service	2,726	3,013	2,000	2,000
5401	Bldg/Structure Repair & Mtc	1,297	764	2,000	2,000
5433	Dues & Subscription	2,238	2,297	2,500	2,500
5440	Emergency Management	19,974	21,582	20,000	20,000
5441	Other Services & Charges	1,152	3,370	1,500	1,500
5443	Board & Meeting Expenses	747	2,359	800	800
	TOTAL	57,254	57,445	59,000	59,000
DIVISION TOTAL		498,694	533,855	543,500	626,100

City of Duluth Minnesota - 2020 Budget

General Fund Expense Detail		2017	2018	2019	2020
Fire Operations - 110-150-1502		Actual	Actual	Budget	Proposed
PERSONAL SERVICES					
5100	Permanent Salaries	9,433,480	9,584,515	9,966,500	10,149,000
5101	Premium Pay	895,422	1,000,113	922,200	790,800
5103	Other Wages	-	-	-	-
	TOTAL	10,328,902	10,584,627	10,888,700	10,939,800
EMPLOYEE BENEFITS					
5121	PERA Retirement	1,639,348	1,689,046	1,819,800	1,904,900
5122	FICA - Social Security	-	-	-	-
5123	FICA - Medicare	145,179	148,717	157,900	158,600
5125	Dental Insurance	48,856	48,469	49,100	49,100
5126	Life Insurance	20,669	20,777	23,800	23,800
5127	Health Care Savings Plan (HCSP)	287,869	344,589	225,500	230,700
5130	Cafeteria Plan Benefits	1,996,390	2,072,272	2,368,500	2,598,500
5133	Health or Fitness Program	16,475	17,453	17,400	17,400
	TOTAL	4,154,785	4,341,321	4,662,000	4,983,000
OTHER EXPENDITURES					
5205	Safety & Training Materials	9,319	7,838	7,500	7,500
5210	Plant/Operating Supplies	3,455	3,963	3,500	3,500
5212	Motor Fuels	59,038	79,358	50,000	84,200
5218	Uniforms	13,732	11,784	10,000	10,000
5219	Other Miscellaneous Supplies	29,305	32,886	25,000	25,000
5220	Repair & Maintenance Supplies	2,773	2,903	3,000	3,000
5241	Small Equip-Office/Operating	63,748	49,838	61,000	61,000
5305	Medical Svcs/Testing Fees	5,431	4,940	5,000	5,000
5319	Other Professional Services	22,561	15,769	22,500	22,500
5320	Data Services	15,329	16,546	8,000	8,000
5321	Phone Service	6,915	7,171	7,000	7,000
5322	Postage	391	11	300	300
5384	Refuse Disposal	6,076	7,123	5,000	5,000
5409	Fleet Services Charges	269,905	273,013	399,800	381,300
5414	Software Licenses and Maintenance Agre	4,701	19,717	22,500	22,500
5441	Other Services & Charges	5,934	7,343	6,200	6,200
5446	Tuition Reimbursement	11,052	8,619	20,000	20,000
5450	Laundry	25,028	25,060	17,000	17,000
	TOTAL	554,694	573,883	673,300	689,000
DIVISION TOTAL		15,038,381	15,499,832	16,224,000	16,611,800

City of Duluth Minnesota - 2020 Budget

General Fund Expense Detail		2017	2018	2019	2020
		Actual	Actual	Budget	Proposed
Life Safety - 110-150-1503					
PERSONAL SERVICES					
5100	Permanent Salaries	735,832	748,638	772,700	869,200
5101	Premium Pay	13,193	14,061	11,300	11,300
5103	Other Wages	-	-	-	-
	TOTAL	749,025	762,699	784,000	880,500
EMPLOYEE BENEFITS					
5121	PERA Retirement	79,442	81,788	85,900	95,800
5122	FICA - Social Security	27,983	27,782	30,400	35,900
5123	FICA - Medicare	10,535	10,637	11,400	12,800
5125	Dental Insurance	4,069	4,030	4,100	4,500
5126	Life Insurance	1,789	1,755	2,000	2,200
5127	Health Care Savings Plan (HCSP)	16,121	18,641	10,600	12,200
5130	Cafeteria Plan Benefits	188,801	202,510	237,900	270,700
5133	Health or Fitness Program	968	848	-	-
	TOTAL	329,707	347,991	382,300	434,100
OTHER EXPENDITURES					
5200	Office Supplies	932	896	1,500	1,500
5202	Audiovisual & Photography	715	679	1,000	500
5205	Safety & Training Materials	638	899	1,000	1,500
5212	Motor Fuels	9,114	11,317	4,000	12,100
5219	Other Miscellaneous Supplies	1,485	895	1,500	1,500
5241	Small Equipment-Office Operating	395	862	1,600	1,600
5321	Phone Service	6,449	6,877	2,600	2,600
5331	Travel/Training	14,644	14,855	17,000	18,000
5335	Local Mileage Reimbursement	25	-	1,000	1,000
5355	Printing & Copying	855	1,763	3,000	3,000
5356	Copier, Printer Lease & Supplies	2,861	437	5,400	3,900
5400	Misc Repair & Mtc Service	-	-	300	300
5409	Fleet Services Charges	11,684	15,721	10,000	11,400
5427	Credit Card Commissions	398	2,610	3,000	3,000
5433	Dues and Subscriptions	666	595	500	1,000
5435	Books & Pamphlets	2,410	576	2,500	2,500
5441	Other Services and Charges	2,618	582	2,500	2,500
5443	Board & Meeting Expenses	151	37	300	300
5446	Tuition Reimbursement	-	260	-	-
5459	Fire Safety Education Account	11,221	3,015	-	-
	TOTAL	67,262	62,878	58,700	68,200
DIVISION TOTAL		1,145,994	1,173,568	1,225,000	1,382,800

City of Duluth Minnesota - 2020 Budget

General Fund Expense Detail		2017	2018	2019	2020
Police 110-160-1610		Actual	Actual	Budget	Proposed
PERSONAL SERVICES					
5100	Permanent Salaries	12,921,986	13,769,473	14,183,800	14,852,500
5101	Premium Pay	752,680	806,069	575,000	597,300
5103	Other Wages	105,691	137,522	131,600	131,600
	TOTAL	13,780,358	14,713,064	14,890,400	15,581,400
EMPLOYEE BENEFITS					
5111	Long-Term Disability Wages	4,506	1,242	-	-
5121	PERA Retirement	2,048,812	2,178,878	2,328,400	2,494,300
5122	FICA - Social Security	94,180	98,099	101,300	96,600
5123	FICA - Medicare	193,471	206,506	215,600	225,900
5125	Dental Insurance	65,448	65,735	67,800	67,100
5126	Life Insurance	28,526	28,633	32,800	32,500
5127	Health Care Savings Plan (HCSP)	442,505	593,037	387,400	516,800
5130	Cafeteria Plan Benefits	2,754,213	2,980,104	3,367,100	3,613,300
5133	Health or Fitness Program	960	1,088	1,200	1,200
	TOTAL	5,632,621	6,153,323	6,501,600	7,047,700
OTHER EXPENDITURES					
5200	Office Supplies	17,003	17,982	20,000	20,000
5201	Computer Supplies/Software	1,601	1,032	2,000	1,500
5202	Audiovisual & Photography	311	1,000	1,000	1,000
5205	Safety & Training Materials	928	1,872	1,500	1,500
5211	Cleaning/Janitorial Supplies	13,955	6,416	2,000	-
5212	Motor Fuels	210,228	241,559	207,000	257,200
5214	Food for Animals	2,425	1,425	2,500	2,000
5217	Ammunition	39,706	45,975	50,000	50,000
5218	Uniforms	79,039	52,229	39,100	34,100
5219	Other Miscellaneous Supplies	15,184	57,347	20,000	20,000
5220	Repair & Maintenance Supplies	9,277	2,856	9,000	5,000
5241	Small Equip-Office/Operating	1,119	3,590	2,000	2,000
5305	Medical Svcs/Testing Fees	711	1,080	1,000	1,000
5319	Other Professional Services	46,987	33,313	32,000	30,000
5320	Data Services	6,069	29,445	46,600	36,000
5321	Phone Service	74,066	57,243	53,000	81,600
5322	Postage	1,579	963	2,000	1,500
5331	Travel/Training	5,096	5,543	5,000	5,000

City of Duluth Minnesota - 2020 Budget

General Fund Expense Detail		2017 Actual	2018 Actual	2019 Budget	2020 Proposed
Police 110-160-1610 continued					
5355	Printing & Copying	2,821	2,527	3,000	4,000
5356	Copier, Printer Lease & Supplies	2,659	3,195	2,500	2,500
5384	Refuse Disposal	2,797	2,536	3,000	2,500
5401	Bldg/Structure Repair & Mtc	6,100	1,972	-	-
5404	Equipment/Machinery Repair & Mtc	7,339	-	-	-
5409	Fleet Services Charges	302,983	306,333	307,900	292,100
5411	Land Rental/Easements	1,000	1,000	-	-
5414	Software Licenses & Mtce Agreements	194,947	186,191	327,000	327,000
5433	Dues & Subscription	3,468	3,851	4,000	4,000
5435	Books & Pamphlets	135	-	-	-
5437	Automated Pawn System	20,987	21,286	11,500	11,500
5438	Licenses	5,310	5,486	5,500	5,500
5441	Other Services & Charges	106,292	29,970	37,000	32,000
5443	Board & Meeting Expenses	1,253	842	1,000	2,000
5448	Police Training	88,957	58,965	65,000	157,000
5460	New Police Station Expenses	217,426	109,387	-	-
5490	Donations to Civic Organizations	2,500	2,500	2,500	2,500
5580	Capital Equipment	-	9,999	-	-
	TOTAL	1,492,256	1,306,908	1,265,600	1,392,000
DEPARTMENT TOTAL		20,905,234	22,173,295	22,657,600	24,021,100

City of Duluth Minnesota - 2020 Budget

General Fund Expense Detail		2017	2018	2019	2020
		Actual	Actual	Budget	Proposed
Public Works Director's Office 110-500-1900					
PERSONAL SERVICES					
5100	Permanent Salaries	43,341	73,684	76,000	79,800
5101	Premium Pay	472	392	-	-
5103	Other Wages	-	-	-	-
	TOTAL	43,814	74,076	76,000	79,800
EMPLOYEE BENEFITS					
5121	PERA Retirement	3,142	5,368	5,600	5,900
5122	FICA - Social Security	2,588	4,317	4,700	4,900
5123	FICA - Medicare	634	1,059	1,100	1,200
5125	Dental Insurance	149	327	300	300
5126	Life Insurance	65	146	200	200
5127	Health Care Savings Plan (HCSP)	1,413	2,044	900	1,100
5130	Cafeteria Plan Benefits	1,766	12,424	14,200	15,400
	TOTAL	9,757	25,685	27,000	29,000
OTHER EXPENDITURES					
5200	Office Supplies	100	88	100	100
5241	Small Equip-Office/Operating	100	-	100	100
5321	Phone Service	120	120	100	100
5331	Travel/Training	-	211	100	100
5335	Local Mileage Reimbursement	264	198	300	200
5433	Dues & Subscription	238	245	100	200
	TOTAL	821	862	800	800
DIVISION TOTAL		54,392	100,622	103,800	109,600

City of Duluth Minnesota - 2020 Budget

General Fund Expense Detail		2017	2018	2019	2020
Street Maintenance - 110-500-1920		Actual	Actual	Budget	Proposed
PERSONAL SERVICES					
5100	Permanent Salaries	2,468,730	2,586,075	2,655,200	2,775,700
5101	Premium Pay	181,199	183,855	117,000	117,000
5103	Other Wages	11,362	835	-	-
	TOTAL	2,661,290	2,770,764	2,772,200	2,892,700
EMPLOYEE BENEFITS					
5118	Meal Allowance	8,595	7,500	10,000	10,000
5121	PERA Retirement	194,583	197,005	203,200	212,800
5122	FICA - Social Security	162,662	166,047	171,900	179,300
5123	FICA - Medicare	38,042	38,850	40,200	41,900
5125	Dental Insurance	16,096	16,081	16,100	16,400
5126	Life Insurance	7,020	6,993	7,800	7,900
5127	Health Care Savings Plan (HCSP)	75,149	48,880	51,400	53,600
5130	Cafeteria Plan Benefits	630,527	649,391	720,400	836,900
5133	Health or Fitness Program	450	690	-	-
	TOTAL	1,133,124	1,131,437	1,221,000	1,358,800
OTHER EXPENDITURES					
5200	Office Supplies	567	2,423	1,500	1,500
5201	Computer Supplies/Software	1,739	318	2,000	2,000
5205	Safety & Training Materials	13,735	8,739	12,000	12,000
5210	Plant/Operating Supplies	12,192	15,869	17,000	17,000
5211	Cleaning/Janitorial Supplies	4,894	4,230	6,000	6,000
5212	Motor Fuels	228,726	269,579	250,000	285,400
5215	Shop Materials	-	1,497	1,600	2,000
5218	Uniforms	11,497	15,543	13,100	13,100
5219	Other Miscellaneous Supplies	17,356	13,635	17,600	17,600
5220	Repair & Maintenance Supplies	6,032	4,870	10,000	10,000
5222	Blacktop	188,621	235,584	241,000	-
5223	Salt & Sand	840,241	551,982	856,700	1,020,000
5224	Gravel & Other Mtce Materials	93,172	114,503	130,700	133,600
5226	Sign & Signal Materials	45,995	41,649	64,000	64,000
5228	Painting Supplies	65,116	71,888	65,100	85,500
5240	Small Tools	4,961	3,538	5,000	5,000
5241	Small Equip-Office/Operating	8,664	5,236	2,000	2,000
5320	Data Services	2,709	4,336	3,000	6,600
5321	Phone Service	2,530	2,173	2,200	2,600
5331	Travel/Training	3,888	3,249	7,000	7,000
5335	Local Mileage Reimbursement	14,644	13,824	16,000	16,000

City of Duluth Minnesota - 2020 Budget

General Fund Expense Detail		2017 Actual	2018 Actual	2019 Budget	2020 Proposed
Street Maintenance - 110-500-1920 continued					
5356	Copier, Printer Lease & Supplies	163	56	600	500
5384	Refuse Disposal	6,188	25,994	16,500	7,200
5409	Fleet Services Charges	1,112,989	1,501,237	1,353,900	1,438,100
5412	Building Rental	161,683	41,947	45,000	45,000
5414	Software Licenses & Mtce Agr	35,746	35,079	35,500	33,500
5415	Vehicle/Equip Rent (Short-term)	23,085	26,826	28,300	34,000
5418	Vehicle/Equip Lease (Long-term)	350,892	350,892	352,000	400,000
5419	Other Rentals	1,275	-	-	-
5441	Other Services & Charges	16,377	7,662	8,200	15,900
	TOTAL	3,275,677	3,374,358	3,563,500	3,683,100
DIVISION TOTAL		7,070,092	7,276,559	7,556,700	7,934,600

City of Duluth Minnesota - 2020 Budget

General Fund Expense Detail		2017	2018	2019	2020
Engineering - 110-500-1930		Actual	Actual	Budget	Proposed
PERSONAL SERVICES					
5100	Permanent Salaries	1,145,350	1,175,842	1,182,500	1,222,700
5101	Premium Pay	64,436	106,281	56,000	56,000
5103	Other Wages	12,125	18,642	25,100	32,400
	TOTAL	1,221,911	1,300,765	1,263,600	1,311,100
EMPLOYEE BENEFITS					
5118	Meal Allowance	250	473	200	200
5121	PERA Retirement	88,208	94,499	91,000	94,100
5122	FICA - Social Security	73,543	78,600	78,400	81,700
5123	FICA - Medicare	17,200	18,382	18,400	19,100
5125	Dental Insurance	5,970	5,877	5,800	5,700
5126	Life Insurance	2,600	2,559	2,800	2,800
5127	Health Care Savings Plan (HCSP)	20,754	40,008	37,200	20,300
5130	Cafeteria Plan Benefits	211,019	222,717	241,200	263,400
5133	Health or Fitness Program	93	93	-	-
	TOTAL	419,637	463,209	475,000	487,300
OTHER EXPENDITURES					
5200	Office Supplies	2,128	1,518	2,800	1,900
5201	Computer Supplies/Software	543	(1,622)	300	200
5203	Paper/Stationery/Forms	56	94	500	500
5205	Safety & Training Materials	355	1,703	2,200	1,500
5211	Cleaning/Janitorial Supplies	95	619	800	700
5212	Motor Fuels	3,596	2,834	4,200	3,100
5218	Uniforms	795	725	800	800
5219	Other Miscellaneous Supplies	598	309	400	300
5220	Repair & Maintenance Supplies	15,680	6,776	15,700	18,000
5240	Small Tools	334	480	3,400	4,400
5241	Small Equip-Office/Operating	3,759	2,079	5,100	3,100
5242	Survey Equipment and Supplies	1,740	-	8,600	4,900
5303	Engineering Services	17,455	27,543	31,500	34,000
5319	Other Professional Services	-	-	500	500
5320	Data Services	1,563	3,384	2,600	2,700
5321	Phone Service	3,753	4,083	4,300	4,300
5322	Postage	-	7	100	100
5331	Travel/Training	19,527	6,776	11,000	5,900
5335	Local Mileage Reimbursement	990	434	1,000	800
5355	Printing & Copying	1,099	973	1,000	500
5356	Copier, Printer Lease & Supplies	271	751	1,500	1,500

City of Duluth Minnesota - 2020 Budget

General Fund Expense Detail		2017 Actual	2018 Actual	2019 Budget	2020 Proposed
Engineering - 110-500-1930 Continued					
5384	Refuse Disposal	432	451	400	500
5404	Equipment/Machinery Repair & Mtc	20,496	10,574	10,600	13,100
5409	Fleet Services Charges	3,814	2,321	6,800	5,800
5411	Land Rental/Easements	-	-	1,000	1,000
5414	Software Licenses & Mtce Agreements	17,977	16,533	17,400	16,700
5433	Dues & Subscription	191	349	2,700	2,700
5435	Books & Pamphlets	-	8	700	400
5438	Licenses	-	326	-	600
5441	Other Services & Charges	5,985	7,935	10,000	6,600
5450	Laundry	408	410	400	400
	TOTAL	123,641	98,372	148,300	137,500
DIVISION TOTAL		1,765,189	1,862,346	1,886,900	1,935,900

City of Duluth Minnesota - 2020 Budget

General Fund Expense Detail	2017 Actual	2018 Actual	2019 Budget	2020 Proposed
Transfers and Other Functions 110-700				
This department is a reporting agency that accounts for transfers to other funds and for miscellaneous activities and services that are not directly attributable or easily distributed to operating departments.				
EXPENDITURES				
Citywide Dues & Lobbying	105,042	111,968	83,700	83,700
Citywide Communications	173,747	186,168	236,800	236,800
Miscellaneous	159,859	194,038	272,700	272,700
Civic Events and Awards	19,889	18,395	65,500	65,500
Business Improvement Dist.	375,037	378,233	300,000	370,000
Public Access Television	182,000	182,000	182,000	182,000
Sales Tax Administration	99,675	103,346	120,000	120,000
Capital Program - CEP	525	1,000,677	-	50,800
Unemployment Compensation	7,742	18,018	27,500	27,500
Benefits Administration	84,872	78,684	100,000	100,000
Retiree Life Insurance	41,431	43,259	50,000	50,000
Retiree Medical Insurance	7,155,581	7,572,303	7,349,100	7,349,100
Accruals	-	450,528	500,000	550,000
Self Insurance Contribution	1,000,000	1,200,000	1,400,000	1,400,000
DEPARTMENT TOTAL	9,405,400	11,537,617	10,687,300	10,858,100

City of Duluth Minnesota - 2020 Budget

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.

Funds

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

	2017 Actual	2018 Actual	2019 Budget	2020 Proposed
FUND BALANCE - JANUARY 1	77,951,791	90,904,860	90,361,543	93,841,996
REVENUES				
Taxes	5,363,211	6,347,280	5,880,000	12,887,500
Intergovernmental	10,309,785	10,217,337	10,937,302	8,753,360
Miscellaneous	32,265,886	18,712,171	24,665,235	23,708,116
TOTAL REVENUES	47,938,882	35,276,788	41,482,537	45,348,976
EXPENSES				
Personal Services	13,814,340	15,460,695	15,727,316	16,480,869
Other Services and Charges	3,919,373	3,581,226	6,017,938	3,142,328
Transfers	6,124,280	8,111,769	6,682,160	13,864,926
Miscellaneous	11,127,820	8,666,415	9,574,670	7,015,756
TOTAL EXPENSES	34,985,813	35,820,105	38,002,084	40,503,879
FUND BALANCE - DECEMBER 31	90,904,860	90,361,543	93,841,996	98,687,093

City of Duluth Minnesota - 2020 Budget

Parks

205

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

	2017 Actual	2018 Actual	2019 Budget	2020 Proposed
FUND BALANCE - JANUARY 1	1,254,165	1,456,907	1,602,643	1,599,543
REVENUES				
Property Tax Levy	2,606,841	2,599,941	2,880,000	2,887,500
Intergovernmental Revenue	836,395	795,079	75,000	80,000
Licenses and Permits	67,673	72,339	120,000	64,700
Miscellaneous	147,321	149,460	152,913	133,638
Transfers In	33,857	82,345	-	-
TOTAL REVENUES	3,692,087	3,699,164	3,227,913	3,165,838
EXPENSES				
Personal Services	1,206,902	1,193,526	1,578,700	1,715,800
Other Services and Charges	500,978	685,464	933,013	638,838
Supplies	186,110	185,334	210,000	193,900
Miscellaneous	101,650	57,000	9,300	-
Transfers Out	286,430	763,000	-	120,389
Capital Outlay	1,207,275	669,104	500,000	496,911
TOTAL EXPENSES	3,489,345	3,553,427	3,231,013	3,165,838
FUND BALANCE - DECEMBER 31	1,456,907	1,602,643	1,599,543	1,599,543

City of Duluth Minnesota - 2020 Budget

Parks continued

205

BUDGETED FTE'S	2017	2018	2019	2020
1105 Manager, Parks & Recreation	1.00	1.00	1.00	1.00
1080 Assistant Manager	1.00	1.00	1.00	2.00
133 Budget and Operations Analyst	-	0.20	0.20	0.20
129 Special Events Coordinator	1.00	-	-	-
129 Permit Coordinator	1.00	1.00	1.00	1.00
129 Administrative Information Specialist	1.00	1.00	-	-
127 Administrative Clerical Specialist	-	-	1.00	1.00
124 Senior Center Coordinator	1.00	1.00	1.00	1.00
34 Project Coordinator	2.00	-	-	-
34 Senior Parks Planner	-	1.00	2.00	1.00
34 Natural Resources Coordinator	-	0.50	0.50	0.50
30 Trails Coordinator	1.00	1.00	1.00	1.00
30 Senior Recreation Specialist	-	1.00	-	-
27 Project Technician	-	-	1.00	1.00
26 Recreation Specialist	2.00	2.00	2.00	4.00
22 Maintenance Worker	0.75	-	-	-
Division Total	11.75	10.70	11.70	13.70

City of Duluth Minnesota - 2020 Budget

Special Projects

210

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

	2017 Actual	2018 Actual	2019 Budget	2020 Proposed
FUND BALANCE - JANUARY 1	934,165	1,248,302	1,596,464	1,596,464
REVENUES				
Intergovernmental	412,092	733,394	232,500	187,500
Miscellaneous	968,614	1,210,926	694,600	749,000
TOTAL REVENUES	1,380,706	1,944,320	927,100	936,500
EXPENSES				
Personal Services	971.00	-	-	-
Personal Services - Police Extra Duty Pay	292,687	368,354	285,900	295,800
Other Services and Charges	318,364	485,582	154,000	214,800
Transfers Out	369,709	431,429	372,500	327,500
Miscellaneous	57,114	68,162	100,600	93,600
Capital Equipment	27,724	242,631	14,100.00	4,800
TOTAL EXPENSES	1,066,569	1,596,158	927,100	936,500
FUND BALANCE - DECEMBER 31	1,248,302	1,596,464	1,596,464	1,596,464

City of Duluth Minnesota - 2020 Budget

Police Grant Programs

215

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

	2017 Actual	2018 Actual	2019 Budget	2020 Proposed
FUND BALANCE - JANUARY 1	34,642	1,026,450	591,505	4,683
REVENUES				
Intergovernmental	1,486,776	1,884,758	1,943,039	1,727,305
Felony Forfeitures	1,309,056	64,594	100,000	100,000
TOTAL REVENUES	2,795,832	1,949,352	2,043,039	1,827,305
EXPENSES				
Other Services and Charges	577,794	698,194	774,944	443,468
Transfer to General Fund	855,380	1,087,230	962,860	1,256,837
Miscellaneous	275,945	152,377	252,579	127,000
Capital Equipment	94,905	446,496	639,478	-
TOTAL EXPENSES	1,804,024	2,384,297	2,629,861	1,827,305
FUND BALANCE - DECEMBER 31	1,026,450	591,505	4,683	4,683

City of Duluth Minnesota - 2020 Budget

Capital Equipment

250

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

	2017 Actual	2018 Actual	2019 Budget	2020 Proposed
FUND BALANCE - JANUARY 1	2,717,232	2,305,971	3,371,902	1,894,373
REVENUES				
Earnings on Investments	3,410	21,399	-	-
Bond Proceeds	3,845,855	4,130,676	3,397,471	3,250,000
TOTAL REVENUES	3,849,265	4,152,075	3,397,471	3,250,000
EXPENSES				
Bond Issuance Costs	49,201	36,438	102,529	50,000
Capital Equipment - Nonrolling	1,387,502	1,266,837	1,629,971	1,595,000
Capital Equipment - Rolling	2,823,823	1,782,869	3,142,500	1,605,000
TOTAL EXPENSES	4,260,526	3,086,144	4,875,000	3,250,000
FUND BALANCE - DECEMBER 31	2,305,971	3,371,902	1,894,373	1,894,373

City of Duluth Minnesota - 2020 Budget

Economic Development

255

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

	2017 Actual	2018 Actual	2019 Budget	2020 Proposed
FUND BALANCE - JANUARY 1	8,796	10,923	5,456	5,485
REVENUES				
Intergovernmental	593,734	97,737	1,720,000	100,000
Rent Revenues	-	18,616	437,510	177,160
Other Reimbursements	2,146	117	-	-
Other Miscellaneous	18,803	-	-	-
TOTAL REVENUES	614,683	116,470	2,157,510	277,160
EXPENSES				
Economic Development	612,556	121,937	2,157,481	118,970
TOTAL EXPENSES	612,556	121,937	2,157,481	118,970
FUND BALANCE - DECEMBER 31	10,923	5,456	5,485	163,675

City of Duluth Minnesota - 2020 Budget

Community Investment Fund

256

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

	2017 Actual	2018 Actual	2019 Budget	2020 Proposed
FUND BALANCE - JANUARY 1	20,216,936	23,155,370	21,868,426	21,868,426
REVENUES				
Investment Earnings	3,396,379	(757,719)	425,000	400,000
TOTAL REVENUES	3,396,379	(757,719)	425,000	400,000
EXPENSES				
Transfer to General Fund (annual)	457,945	529,225	425,000	400,000
TOTAL EXPENSES	457,945	529,225	425,000	400,000
FUND BALANCE - DECEMBER 31	23,155,370	21,868,426	21,868,426	21,868,426

City of Duluth Minnesota - 2020 Budget

Energy Management

257

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

	2017 Actual	2018 Actual	2019 Budget	2020 Proposed
FUND BALANCE - JANUARY 1	571,082	312,997	154,063	59,638
REVENUES				
Other Reimbursements	45,000	31,498	50,150	40,000
Miscellaneous	868	1,083	-	-
Interfund Transfer from General Fund	-	8,728	57,000	11,400
Interfund Transfer from Public Utility	75,000	75,000	75,000	75,000
TOTAL REVENUES	120,868	116,309	182,150	126,400
EXPENSES				
Personal Services	81,131	87,696	88,300	102,600
Other Services and Charges	238,319	159,568	188,275	23,800
Miscellaneous	364	1,391	-	-
Interfund Trsf to Special Rev Funds	30,000	-	-	-
Interfund Trsf to Enterprise Funds	29,139	26,588	-	-
TOTAL EXPENSES	378,953	275,243	276,575	126,400
FUND BALANCE - DECEMBER 31	312,997	154,063	59,638	59,638
BUDGETED FTE'S				
33 Energy Coordinator	1	1	1	1

City of Duluth Minnesota - 2020 Budget

Home Investment Partnerships Program

260

Special Revenue fund established to account for monies received from the U.S. Department of Housing and Urban Development under the Home Investment Partnership (HOME) Program. These costs include single family rehabilitation and administration of the program, as well as funds targeted to affordable housing development by special community housing organizations. The 2020 budget figures represent preliminary estimates only.

	2017 Actual	2018 Actual	2019 Budget	2020 Proposed
FUND BALANCE - JANUARY 1	(30,478)	(88,848)	(27,559)	(27,559)
REVENUES				
Home Grant	286,828	581,324	596,143	524,873
TOTAL REVENUES	286,828	581,324	596,143	524,873
EXPENSES				
Tenant Based Rental Assistance	44,340	48,690	110,000	78,731
Community Housing Devel Program	173,231	342,000	125,000	262,437
Rehabilitation	86,566	89,478	301,529	131,218
Administration	41,061	39,867	59,614	52,487
TOTAL EXPENSES	345,198	520,035	596,143	524,873
FUND BALANCE - DECEMBER 31	(88,848)	(27,559)	(27,559)	(27,559)

City of Duluth Minnesota - 2020 Budget

Community Development

262

Special Revenue fund established to account for monies received from the U.S. Department of Housing and Urban Development (HUD) as a grantee under the Community Development Block Grant Program (CDBG). These monies are to be expended for projects considered necessary for the renewal and revitalization of targeted eligible neighborhoods and low and moderate income households. The 2020 budget figures represent preliminary estimates only, awaiting the allocation of HUD funds.

	2017 Actual	2018 Actual	2019 Budget	2020 Proposed
FUND BALANCE - JANUARY 1	(285,452)	(509,159)	(380,134)	(380,134)
REVENUES				
State of Minnesota	969,999	150,000	-	-
Community Development Block Grant	2,124,328	2,162,509	2,364,628	2,303,948
Emergency Shelter Grant	195,789	419,023	197,842	194,624
Lead Remediation Grant	-	-	-	-
Transfer in from Special Revenue Fund	179,422	-	-	-
Miscellaneous reimbursements	380,462	35,963	25,000	20,000
TOTAL REVENUES	3,850,000	2,767,495	2,587,470	2,518,572
EXPENSES				
Economic Development	316,868	318,629	329,654	345,592
Housing	2,484,381	980,749	879,078	1,036,777
Physical Improvements	462,578	505,841	234,650	115,197
Public Service Projects	290,292	378,649	531,754	407,169
Program Administration	519,588	454,602	612,334	613,837
TOTAL EXPENSES	4,073,707	2,638,470	2,587,470	2,518,572
FUND BALANCE - DECEMBER 31	(509,159)	(380,134)	(380,134)	(380,134)

City of Duluth Minnesota - 2020 Budget

Community Development Administration

265

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

	2017 Actual	2018 Actual	2019 Budget	2020 Proposed
FUND BALANCE - JANUARY 1	-	-	-	-
REVENUES				
Community Development Block Grant	522,795	507,520	613,837	693,382
Home Grant	22,249	16,811	52,614	54,111
HRA Environmental	-	-	25,000	25,000
Lead Paint Abatement Grant	6,238	-	-	-
Emergency Shelter Grant	10,614	23,376	14,838	14,096
TOTAL REVENUES	561,896	547,707	706,289	786,589
EXPENSES				
Personal Services	514,154	521,902	621,100	703,700
OPEB	1,669	1,155	2,300	-
Other Services and Charges	46,073	24,650	82,889	82,889
TOTAL EXPENSES	561,896	547,707	706,289	786,589
FUND BALANCE - DECEMBER 31	-	-	-	-

	2017	2018	2019	2020
BUDGETED FTE'S				
1155 Director, Planning & Econ Dev	0.33	0.33	0.33	-
1090 Manager, CD/Housing	0.50	0.50	0.50	0.50
138 Senior Housing Developer	-	-	-	0.50
138 Senior Planner	2.00	1.00	1.00	1.25
135 Economic Developer	-	-	-	0.75
133 Planner II	3.00	2.00	2.00	2.00
129 Administrative Info Specialist	0.50	0.25	0.25	0.75
129 Planner I	-	1.00	2.00	1.00
DIVISION TOTAL	6.33	5.08	6.08	6.75

City of Duluth Minnesota - 2020 Budget

Workforce Development

268

Special Revenue fund which accounts for monies received through the Minnesota Department of Employment and Economic Development and St. Louis County to provide job training and employment opportunities for economically disadvantaged, unemployed, and underemployed persons. The 2020 budget figures represent preliminary estimates only and are subject to change as grants are appropriated by the State and approved by the City Council.

	2017 Actual	2018 Actual	2019 Budget	2020 Proposed
FUND BALANCE - JANUARY 1	218,300	260,155	257,254	257,254
REVENUES				
Miscellaneous	6,850	10,190	-	-
Building Rent	241,910	250,360	237,849	246,575
MN Family Investment Program	926,445	943,380	878,298	878,298
Federal Grant	666,075	696,206	779,041	649,764
State Grant	392,479	422,632	637,025	414,818
Local Grant	8,036	13,826	-	-
Interfund Trsf in from General Fund	-	-	-	60,000
TOTAL REVENUES	2,241,795	2,336,594	2,532,213	2,249,455
EXPENSES				
Personal Services	1,398,835	1,474,371	1,483,200	1,496,309
OPEB	5,377	4,648	5,777	3,466
Other Services and Charges	795,728	860,476	1,043,236	749,680
TOTAL EXPENSES	2,199,940	2,339,495	2,532,213	2,249,455
FUND BALANCE - DECEMBER 31	260,155	257,254	257,254	257,254
BUDGETED FTE'S				
1150 Director Workforce Development	-	-	1.00	1.00
1085 Workforce Operations Manager	1.00	1.00	-	1.00
134 Operations Administrator	1.00	1.00	1.00	-
131 Employment Technician	12.64	12.64	14.64	13.64
126 Information Technician	2.00	2.00	1.00	1.00
DIVISION TOTAL	16.64	16.64	17.64	16.64

City of Duluth Minnesota - 2020 Budget

Senior Employment

270

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

	2017 Actual	2018 Actual	2019 Budget	2020 Proposed
FUND BALANCE - JANUARY 1	(2,008)	13	(7)	(7)
REVENUES				
Senior Employment Program - State	101,375	114,062	211,829	286,885
Senior Aides Program - Federal	251,206	312,006	225,819	225,781
TOTAL REVENUES	352,581	426,068	437,648	512,666
EXPENSES				
Personal Services	337,447	392,728	372,625	484,142
Other Services and Charges	13,113	18,590	65,023	28,517
Transfers to General Fund	-	14,770	-	-
TOTAL EXPENSES	350,560	426,088	437,648	512,659
FUND BALANCE - DECEMBER 31	13	(7)	(7)	(0)

City of Duluth Minnesota - 2020 Budget

Other Postemployment Benefits

280

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

	2017 Actual	2018 Actual	2019 Budget	2020 Proposed
FUND BALANCE - JANUARY 1	49,063,497	57,717,139	56,404,693	61,114,193
REVENUES				
Investment Earnings	1,214,542	1,329,415	1,304,000	1,435,000
Investment Earnings-City Pooled	-	-	400,000	400,000
Change in Fair Value	6,967,672	(3,170,583)	3,000,000	2,000,000
Transfer from Special Revenue Funds	-	-	8,500	3,500
Contributions- Employer	10,222,267	11,678,484	10,947,491	11,332,518
TOTAL REVENUES	18,404,481	9,837,316	15,659,991	15,171,018
EXPENSES				
Administrative Expenses	3,543	3,853	3,000	3,000
Benefits	9,747,296	11,145,909	10,947,491	11,332,518
TOTAL EXPENSES	9,750,839	11,149,762	10,950,491	11,335,518
FUND BALANCE - DECEMBER 31	57,717,139	56,404,693	61,114,193	64,949,693

City of Duluth Minnesota - 2020 Budget

DECC Revenue

281

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

	2017 Actual	2018 Actual	2019 Budget	2020 Proposed
FUND BALANCE - JANUARY 1	2,846,775	3,531,704	4,175,331	5,108,131
REVENUES				
Investment Earnings Change in Fair Value	(8,155)	(6,943)	-	-
Transfer from Special Revenue Funds (Tourism)				
- Hotel/Motel Tax	1,708,506	1,818,754	1,696,200	1,696,200
- Food & Beverage Tax	1,926,162	1,983,524	1,906,400	1,906,400
TOTAL REVENUES	3,626,513	3,795,335	3,602,600	3,602,600
EXPENSES				
Miscellaneous	687,734	781,191	-	-
Transfer to Debt Service	2,253,850	2,370,517	2,669,800	2,751,200
TOTAL EXPENSES	2,941,584	3,151,708	2,669,800	2,751,200
FUND BALANCE - DECEMBER 31	3,531,704	4,175,331	5,108,131	5,959,531

City of Duluth Minnesota - 2020 Budget

Street System Maintenance Utility

290

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

	2017 Actual	2018 Actual	2019 Budget	2020 Proposed
FUND BALANCE - JANUARY 1	404,139	476,936	741,505	741,505
REVENUES				
Property Tax	2,756,370	3,747,339	3,000,000	2,500,000
Other Reimbursements	8,739	-	-	-
State of Minnesota Operating Grant	-	9,000	-	-
Earnings On Investments	(1,644)	(1,980)	-	-
Interest Earned-Customer Accounts	1,503	1,013	-	-
Transfers In from Capital Projects	-	9,606	-	-
TOTAL REVENUES	2,764,968	3,764,978	3,000,000	2,500,000
EXPENSES				
Personal Services	234,918	276,210	350,000	350,000
Supplies	527,653	193,010	287,000	561,000
Small Equipment-Office/Operating	-	23,115	-	-
Other Services and Charges	92,095	101,150	111,000	80,000
Non-Capital Improvements	-	14,500	-	-
Uncollectible Accounts	912	-	-	-
Allowance-Uncollectible Accounts	(5,233)	3,414	-	-
Transfer to Capital Projects	543,646	1,855,454	1,516,000	1,509,000
Transfer to Debt Service	1,298,181	1,033,556	736,000	-
TOTAL EXPENSES	2,692,171	3,500,409	3,000,000	2,500,000
FUND BALANCE - DECEMBER 31	476,936	741,505	741,505	741,505

City of Duluth Minnesota - 2020 Budget

Street Improvement Sales Tax

291

Additional half percent general sales tax dedicated to street improvement.

	2017 Actual	2018 Actual	2019 Budget	2020 Proposed
FUND BALANCE - JANUARY 1	-	-	-	-
REVENUES				
Sales Tax	-	-	-	7,050,000
Use Tax	-	-	-	450,000
TOTAL REVENUES	-	-	-	7,500,000
EXPENSES				
Transfer to Capital Projects	-	-	-	7,500,000
TOTAL EXPENSES	-	-	-	7,500,000
FUND BALANCE - DECEMBER 31	-	-	-	-

City of Duluth Minnesota - 2020 Budget

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 as outlined in the budget summary in the Introduction Section of the document.

Funds

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

	2017 Actual	2018 Actual	2019 Budget	2020 Proposed
FUND BALANCE - JANUARY 1	19,734,866	17,586,930	17,168,845	16,147,745
REVENUES				
Taxes and Tax Increment	7,154,780	7,377,932	7,586,400	7,594,500
Special Assessments	771,267	562,441	391,800	276,000
Miscellaneous	223,961	224,392	223,000	111,500
Other Financing Sources	7,809,104	7,554,318	7,126,600	6,944,500
TOTAL REVENUES	15,959,112	15,719,083	15,327,800	14,926,500
EXPENSES				
Debt Service Payments	17,702,282	15,482,073	15,673,800	14,800,500
Miscellaneous	404,766	655,095	675,100	681,500
TOTAL EXPENSES	18,107,048	16,137,168	16,348,900	15,482,000
FUND BALANCE - DECEMBER 31	17,586,930	17,168,845	16,147,745	15,592,245

City of Duluth Minnesota - 2020 Budget

Debt Service Funds Narrative

2019 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, 2019 as it pertains to the City of Duluth is estimated as follows:

Total Gross Bonded Debt	\$144,171,900
Less:	
City - general obligation bonds paid by parking revenues	18,322,000
City - general obligation bonds paid by other revenues	61,020,000
Tax Abatement Bonds	11,770,000
Utility bonds paid from Enterprise Funds	12,794,500
Special assessment bonds	3,125,000
 Net Direct Bonded Debt	 <u>\$37,140,400</u>

The City's debt is shown in the following table as a share of market value and per capita. The general obligation debt is limited by State Statute to 2.0 % of market value or \$134.0 million.

Year	Amount (in thousands)	Percent of Market Value	Dollars Per Capita
2019	\$37,140	0.6	\$431
2018	\$38,220	0.6	\$443
2017	\$38,200	0.6	\$443
2016	\$38,515	0.7	\$446
2015	\$38,950	0.7	\$452
2014	\$40,310	0.8	\$467
2013	\$41,281	0.8	\$479
2012	\$40,540	0.8	\$470
2011	\$41,874	0.7	\$485
2010	\$40,949	0.7	\$471
2009	\$41,410	0.7	\$476

The preceding table used an estimated taxable market value of \$6,700,241,200 and a population of 86,265, as reported in the 2010 census.

City of Duluth Minnesota - 2020 Budget

Debt Service Funds Narrative

The following tables provide specific information relative to the 2019 status of the debt service funds of the City. The appropriation budgets of each specific debt fund follow this presentation.

<u>General Obligation Bonds:</u>	<u>Issue Date</u>	<u>Outstanding 12/31/2019</u>	<u>2020 Levy Requirements</u>
AAR Abatement	-	-	93,800
Miller Hill Flats Abatement	-	-	9,200
Capstone LLC Abatement	-		13,900
Police Station	12/17/2009	13,565,000	1,244,200
Lakewalk & Cross City	12/18/2013	1,050,000	126,000
Equipment	11/5/2015	1,390,000	726,200
Equipment	11/9/2016	2,240,000	805,800
Equipment	11/21/2017	2,955,000	807,400
Equipment	10/17/2018	3,885,000	825,000
Equipment	2019	3,170,000	734,300
Capital Improvement Projects	11/23/2010	485,000	252,400
Capital Improvement Projects	11/29/2011	620,000	217,600
Capital Improvement Projects	12/18/2013	960,000	208,400
Capital Improvement Projects	10/30/2014	700,000	128,200
Capital Improvement Projects	11/5/2015	1,170,000	182,200
Capital Improvement Projects	11/9/2016	935,000	133,400
Capital Improvement Projects	11/21/2017	1,420,000	183,400
Capital Improvement Projects	10/17/2018	1,310,000	171,000
Capital Improvement Projects	2019	1,200,000	161,700
TOTAL DEBT SERVICE			7,024,100
5% Additional required by law (1)			345,400
			7,369,500
Less: Cash on hand			(386,900)
NET DEBT LEVY - Total required by taxation			6,982,600

(1)

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

City of Duluth Minnesota - 2020 Budget

General Obligation Debt Fund - Tax Levy

310

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

	2017 Actual	2018 Actual	2019 Budget	2020 Proposed
FUND BALANCE - JANUARY 1	7,332,204	7,489,157	7,531,258	7,578,558
REVENUES				
Property Taxes	6,805,401	6,774,123	6,982,600	6,982,600
Earnings on Investments	(10,019)	(4,465)	-	-
Other Sources	230,331	225,600	223,000	111,500
Transfer from Special Revenue	-	-	-	54,300
Transfer from Capital Project	1,871	5,013	-	-
TOTAL REVENUES	7,027,584	7,000,271	7,205,600	7,148,400
EXPENSES				
Debt Service Payments				
- Bond Principal	5,475,000	5,540,000	5,565,000	5,375,000
- Bond Interest	1,349,581	1,372,988	1,469,200	1,308,300
Other Expenditures				
- Tax Abatement	38,925	37,102	116,900	116,900
- Bond Fees	7,125	8,080	7,200	7,600
TOTAL EXPENSES	6,870,631	6,958,170	7,158,300	6,807,800
FUND BALANCE - DECEMBER 31	7,489,157	7,531,258	7,578,558	7,919,158

City of Duluth Minnesota - 2020 Budget

General Obligation Debt Fund - Other Sources

320

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

	2017 Actual	2018 Actual	2019 Budget	2020 Proposed
FUND BALANCE - JANUARY 1	6,592,293	5,990,410	6,320,717	6,249,517
REVENUES				
Earnings on Investments	(4,348)	(5,645)	-	-
Transfer from Special Revenue				
- DECC Improvement	2,253,850	2,308,114	2,314,200	2,402,300
- DECC Improvement - Seawall	-	62,404	355,600	348,900
- Spirit Mountain	500,000	500,000	500,000	500,000
- St. Louis River Corridor	1,710,107	1,765,268	1,353,000	1,342,100
Transfer from Capital Projects				
- Excess Proceeds on Bonds	732,836	4,308	-	-
Funded by Others	-			
- Airport	1,212,112	1,205,270	1,208,400	1,209,600
- Spirit Mountain	16,519	18,819	15,900	17,900
- Seaway Port - Airpark	87,976	89,677	-	-
- Airport - Cirrus	-	567,534	643,800	644,400
TOTAL REVENUES	6,509,052	6,515,749	6,390,900	6,465,200
EXPENSES				
Bond Principal	4,320,000	3,440,000	3,740,000	3,910,000
Bond Interest	2,785,710	2,740,214	2,717,100	2,616,300
Fiscal Agents	5,225	5,228	5,000	4,300
TOTAL EXPENSES	7,110,935	6,185,442	6,462,100	6,530,600
FUND BALANCE - DECEMBER 31	5,990,410	6,320,717	6,249,517	6,184,117

City of Duluth Minnesota - 2020 Budget

Special Assessment Debt Service

325

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

	2017 Actual	2018 Actual	2019 Budget	2020 Proposed
FUND BALANCE - JANUARY 1	1,129,867	899,975	525,326	217,226
REVENUES				
Construction Assessments	531,009	387,976	248,700	175,000
Earnings on Investments	49	2,146	-	-
TOTAL REVENUES	531,058	390,122	248,700	175,000
EXPENSES				
Bond Principal	701,000	722,000	530,000	360,000
Bond Interest	58,525	41,346	25,400	12,800
Fiscal Agents	1,425	1,425	1,400	1,000
TOTAL EXPENSES	760,950	764,771	556,800	373,800
FUND BALANCE - DECEMBER 31	899,975	525,326	217,226	18,426

City of Duluth Minnesota - 2020 Budget

Street Improvement Debt Service

330

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

	2017 Actual	2018 Actual	2019 Budget	2020 Proposed
FUND BALANCE - JANUARY 1	4,680,502	3,208,887	2,791,544	2,042,044
REVENUES				
Construction Assessments	240,258	174,465	143,100	101,000
Earnings on Investments	3,600	1,111	-	-
Transfer from Capital Project	-	-	-	425,000
Transfer from Special Revenue	1,298,181	1,033,556	735,700	-
TOTAL REVENUES	1,542,039	1,209,132	878,800	526,000
EXPENSES				
Fiscal Agent Fees	1,188	950	1,200	1,000
Bond Principal	2,770,000	1,460,000	1,510,000	1,145,000
Bond Interest	242,466	165,525	117,100	73,100
TOTAL EXPENSES	3,013,654	1,626,475	1,628,300	1,219,100
FUND BALANCE - DECEMBER 31	3,208,887	2,791,544	2,042,044	1,348,944

City of Duluth Minnesota - 2020 Budget

Tax Increment Debt Service

359

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

	2017 Actual	2018 Actual	2019 Budget	2020 Proposed
FUND BALANCE - JANUARY 1	-	(1,499)	-	60,400
REVENUES				
Tax increments	349,379	603,809	603,800	611,900
TOTAL REVENUES	349,379	603,809	603,800	611,900
EXPENSES				
Other Miscellaneous Expenditures	1,499	500	-	-
Transfer to General Fund	34,938	58,383	-	-
Transfer to Enterprise Fund	314,441	543,427	543,400	550,700
TOTAL EXPENSES	350,878	602,310	543,400	550,700
FUND BALANCE - DECEMBER 31	(1,499)	-	60,400	121,600

City of Duluth Minnesota - 2020 Budget

Capital Project Funds

Funds

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

Capital Project funds account for financial resources to be used for acquisition, construction, and improvements of capital facilities other than those financed by enterprise funds.

	2017 Actual	2018 Actual	2019 Budget	2020 Proposed
FUND BALANCE - JANUARY 1	14,387,247	13,866,697	11,627,889	8,979,756
REVENUES				
Taxes	279,031	277,693	280,000	280,000
Intergovernmental	4,365,813	11,927,884	19,695,879	20,620,500
Miscellaneous	2,406,856	7,318,462	2,166,578	2,606,207
Other Financing Sources	3,210,105	4,059,496	7,837,000	10,099,000
TOTAL REVENUES	10,261,805	23,583,535	29,979,457	33,605,707
EXPENSES				
Current	42,770	129,576	38,250	42,800
Capital Outlay	10,739,584	25,692,767	32,589,340	35,574,500
TOTAL EXPENSES	10,782,354	25,822,343	32,627,590	35,617,300
FUND BALANCE - DECEMBER 31	13,866,697	11,627,889	8,979,756	6,968,163

City of Duluth Minnesota - 2020 Budget

Special Assessment

410

Capital Project fund established to account for improvements which are financed by special assessments. The 2020 budget figures represent preliminary estimates only.

	2017 Actual	2018 Actual	2019 Budget	2020 Proposed
FUND BALANCE - JANUARY 1	(196,445)	(276,566)	(219,550)	(179,624)
REVENUES				
Assessment Collections	34,987	57,016	39,926	38,710
TOTAL REVENUES	34,987	57,016	39,926	38,710
EXPENSES				
Improvements Other Than Buildings	115,108	-	-	-
TOTAL EXPENSES	115,108	-	-	-
FUND BALANCE - DECEMBER 31	(276,566)	(219,550)	(179,624)	(140,914)

City of Duluth Minnesota - 2020 Budget

Permanent Improvement

411

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

	2017 Actual	2018 Actual	2019 Budget	2020 Proposed
FUND BALANCE - JANUARY 1	(379,773)	885,569	1,230,737	1,230,737
REVENUES				
Current Property Taxes	275,465	274,862	280,000	280,000
Delinquent Property Taxes	3,566	2,831	-	-
Miscellaneous Federal Grants	1,666,059	2,293,655	1,468,400	1,229,200
State of Minnesota	-	-	9,800,000	11,000,000
Municipal State Aid	2,262,371	6,768,755	7,357,000	7,451,300
Investment Earnings	(45)	(10,814)	-	-
Other Sources	67,390	602,042	406,700	-
Special Revenue Funds	1,072,197	569,541	483,700	743,500
Capital Project Funds	125,322	64,000	-	-
Public Utility Funds	-	-	6,056,600	1,090,000
TOTAL REVENUES	5,472,325	10,564,872	25,852,400	21,794,000
EXPENSES				
Improvements Other Than Buildings	4,206,983	10,210,098	25,852,400	21,794,000
Transfer to Special Revenue	-	9,606	-	-
TOTAL EXPENSES	4,206,983	10,219,704	25,852,400	21,794,000
FUND BALANCE - DECEMBER 31	885,569	1,230,737	1,230,737	1,230,737

City of Duluth Minnesota - 2020 Budget

Street Improvement Program

440

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

	2017 Actual	2018 Actual	2019 Budget	2020 Proposed
FUND BALANCE - JANUARY 1	815,673	1,198,149	1,686,086	1,721,546
REVENUES				
Investment Earnings	(3,160)	(4,568)	-	-
Transfer from Special Revenue	543,646	1,285,913	890,000	8,265,500
Assessment Collections	459,267	511,639	235,460	254,696
Other Reimbursements	-	-	450,000	-
TOTAL REVENUES	999,753	1,792,984	1,575,460	8,520,196
EXPENSES				
Improvements Other than Buildings	491,954	1,305,048	1,540,000	8,265,500
Transfer to PI Fund	125,322	-	-	-
Transfer to Debt Service	-	-	-	425,000
TOTAL EXPENSES	617,276	1,305,048	1,540,000	8,690,500
FUND BALANCE - DECEMBER 31	1,198,149	1,686,086	1,721,546	1,551,242

City of Duluth Minnesota - 2020 Budget

Capital Improvement

450

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

	2017 Actual	2018 Actual	2019 Budget	2020 Proposed
FUND BALANCE - JANUARY 1	3,824,343	2,256,666	451,118	451,118
REVENUES				
Federal Grant	225,684	-	-	-
State of Minnesota	-	1,940,094	-	-
Municipal State Aid	25,979	-	-	-
Earnings on Investments	32,818	60,613	-	-
Transfer from General Fund	-	105,000	-	-
Transfer from Special Revenue	1,206,456	650,000	-	-
Bond Proceeds	1,545,000	5,760,000	1,375,000	1,842,800
Premium on bonds	95,392	308,111	66,192	-
TOTAL REVENUES	3,131,329	8,823,819	1,441,192	1,842,800
EXPENSES				
Transfer to Debt Service	1,422	7,011	2,942	-
Transfer to Special Revenue	3,857	-	-	-
Transfer to Capital Projects	-	64,000	-	-
Bond Issuance Costs	42,770	129,576	38,250	42,800
Capital Improvements	4,650,957	10,428,779	1,400,000	1,800,000
TOTAL EXPENSES	4,699,007	10,629,366	1,441,192	1,842,800
FUND BALANCE - DECEMBER 31	2,256,666	451,118	451,118	451,118

City of Duluth Minnesota - 2020 Budget

Tourism & Recreational Projects

452

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

	2017 Actual	2018 Actual	2019 Budget	2020 Proposed
FUND BALANCE - JANUARY 1	10,323,449	9,802,879	8,479,498	5,755,979
REVENUES				
Federal Grants	185,720	473,923	1,070,479	480,000
State of Minnesota	-	451,457	-	460,000
Earnings on Investments	114,597	167,266	-	-
Other Sources	128,000	469,198	-	470,000
Transfer from General Fund	42,850	-	-	-
Transfer from Special Revenue	152,244	783,000	-	-
TOTAL REVENUES	623,411	2,344,844	1,070,479	1,410,000
EXPENSES				
Capital Improvements	1,071,138	3,286,744	3,793,998	3,290,000
Transfer to Capital Projects	33,000	100,000	-	-
Other Uses	39,842	281,482	-	-
TOTAL EXPENSES	1,143,981	3,668,226	3,793,998	3,290,000
FUND BALANCE - DECEMBER 31	9,802,879	8,479,498	5,755,979	3,875,979

City of Duluth Minnesota - 2020 Budget

Parking Fund

505

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

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

Estimated Income and Expense	2017 Actual	2018 Actual	2019 Budget	2020 Proposed
REVENUES				
Operating Revenue	4,060,635	3,742,298	4,399,798	4,097,520
Non-Operating	386,576	407,625	385,000	385,000
	4,447,211	4,149,923	4,784,798	4,482,520
EXPENSES				
Personal Services	439,298	517,341	655,900	716,700
Supplies	27,509	47,973	36,930	42,700
Other Services and Charges	1,174,308	1,308,751	1,252,997	1,266,303
Utilities	161,473	154,894	189,350	172,154
Depreciation and Amortization	550,954	560,433	475,900	475,900
Improvements - Non-Capital	169,207	179,857	282,000	266,300
Debt Service - Interest	226,133	210,933	190,900	190,900
Transfers Out	1,376,700	1,386,300	1,386,300	1,346,700
	4,125,582	4,366,482	4,470,277	4,477,657
ESTIMATED OPERATING INCOME (LOSS)	321,629	-216,559	314,521	4,863
BUDGETED FTE'S				
1100 Parking Manager	1.00	-	-	-
1095 Parking Services Manager	-	-	-	1.00
327 Police Investigator	-	1.00	1.00	1.00
131 Parking Operations Specialist	1.00	1.00	1.00	-
121 Clerical Support Technician	1.00	1.00	1.00	1.00
22 Parking Services Agent	-	-	-	6.00
18 Parking Monitors	6.00	6.00	6.00	-
Division Total	9.00	9.00	9.00	9.00

City of Duluth Minnesota - 2020 Budget

Parking Fund Estimated Budgetary Cash Balance

<u>OPERATING FUND</u>	2019 Projected	2020 Proposed
ESTIMATED UNRESTRICTED CASH AND DEBT SERVICE CASH	3,816,478	2,879,178
Estimated Operating Income (Loss)	(579,800)	4,863
<u>Other Sources</u>		
Depreciation	556,500	475,900
Total Other Sources	556,500	475,900
<u>Other Uses</u>		
Bond Principal Payments	810,000	810,000
Capital Equipment	104,000	780,000
Total Other Uses	914,000	1,590,000
ESTIMATED BUDGETARY YEAR END CASH BALANCE	2,879,178	1,769,941

City of Duluth Minnesota - 2020 Budget

Parking Fund

505

Revenue Detail	2017 Actual	2018 Actual	2019 Budget	2020 Proposed
OPERATING REVENUES				
4371 Parking Meter Revenues	771,629	731,059	718,800	724,500
4373 Transient Parking	961,121	888,905	1,047,050	1,015,900
4374 Contract Parking	1,229,295	1,214,483	1,282,788	1,315,760
4375 Charging Station Revenue	203	1,156	-	-
4170 Miscellaneous Permits	41,514	37,497	49,110	48,010
4472 Administrative Parking Fines	928,111	744,674	1,186,600	977,900
4315 Cost Allocation	23,500	15,000	15,450	15,450
4622 Rent of Buildings	105,262	107,866	100,000	-
4654 Other Reimbursements	-	1,035	-	-
4680 Damage or Losses Recovered	-	623	-	-
TOTAL OPERATING REVENUE	4,060,635	3,742,298	4,399,798	4,097,520
NON-OPERATING REVENUES				
4601 Earnings on Investments	(5,856)	1,411	-	-
4857 Transfer in from DEDA	392,432	406,214	385,000	385,000
TOTAL NON-OPERATING REVENUES	386,576	407,625	385,000	385,000
TOTAL REVENUE	4,447,211	4,149,923	4,784,798	4,482,520

City of Duluth Minnesota - 2020 Budget

Parking Administration

505-015-1479

Expense Detail	2017 Actual	2018 Actual	2019 Budget	2020 Proposed
PERSONAL SERVICES				
5100 Permanent Employees - Regular	73,301	62,952	63,100	86,100
5101 Permanent Employees - Overtime	549	229	-	-
TOTAL	73,850	63,181	63,100	86,100
EMPLOYEE BENEFITS				
5121 P.E.R.A.	4,342	4,430	4,500	6,200
5121 P.E.R.A., GASB 68	(5,720)	(68,972)	-	-
5122 F.I.C.A. Social Security	4,553	3,925	3,900	5,300
5123 F.I.C.A. Medicare	1,065	918	900	1,200
5125 Dental Insurance	434	372	400	400
5126 Life Insurance	189	162	200	200
5127 Health Care Savings Plan	1,278	1,175	1,200	1,600
5130 Cafeteria Plan Benefits	12,188	6,480	10,700	-
TOTAL	18,329	(51,510)	21,800	14,900
OPERATING EXPENSES				
5219 Other Miscellaneous Supplies	914	621	1,200	1,100
5307 Admin/Management Fees	-	-	-	-
5321 Phone Service	47	-	100	100
5331 Travel/Training	3,148	2,746	4,000	4,000
5335 Mileage Reimbursement	-	365	500	500
5441 Other Services and Charges	1,602	2,131	2,000	2,000
5700 Transfer to General Fund	-	-	-	-
5700 Transfer to Special Revenue	-	-	-	-
TOTAL	5,711	5,863	7,800	7,700
1479 TOTAL - ADMINISTRATION	97,890	17,534	92,700	108,700

City of Duluth Minnesota - 2020 Budget

Technology Center Ramp

505-015-1480-2510

Expense Detail	2017 Actual	2018 Actual	2019 Budget	2020 Proposed
OPERATING EXPENSES				
5307 Admin/Management Fees	10,643	9,269	10,643	10,643
5310 Contract Services	181,047	183,414	172,882	169,281
5381 Electricity	46,022	39,957	54,570	44,220
5382 Water, Gas & Sewer	2,983	3,179	3,400	3,400
5384 Refuse Disposal	2,197	1,378	2,300	1,708
5386 Steam	17,237	18,644	20,090	19,990
5404 Equipment Maintenance/Repair	1,109	446	2,800	1,544
5405 Parking Lot Maintenance	17,762	17,959	20,000	34,000
5420 Depreciation	190,586	188,958	171,700	171,700
5441 Other Services and Charges	-	-	-	-
5493 Cost Allocation	25,480	27,280	27,720	27,720
5611 Bond Interest	-	-	700	700
TOTAL	495,066	490,484	486,805	484,906
2510 TOTAL - TECHNOLOGY CENTER RAMP	495,066	490,484	486,805	484,906

City of Duluth Minnesota - 2020 Budget

HART District Ramp

505-015-1480-2511

Expense Detail		2017 Actual	2018 Actual	2019 Budget	2020 Proposed
OPERATING EXPENSES					
5307	Admin/Management Fees	12,814	4,938	12,814	12,814
5310	Contract Services	265,329	292,832	243,239	238,420
5381	Electricity	15,358	15,797	17,400	16,500
5382	Water, Gas & Sewer	6,926	6,880	7,100	7,100
5404	Equipment Maintenance/Repair	45	569	2,800	2,550
5405	Parking Lot Maintenance	135,733	143,941	62,000	20,000
5420	Depreciation	58,674	58,674	39,800	39,800
5493	Cost Allocation	25,480	27,280	27,720	27,720
5611	Bond Interest	-	-	100	100
	TOTAL	520,359	550,911	412,973	365,004
NON-OPERATING EXPENSES					
5580	Capital Equipment	-	-	-	-
	TOTAL	-	-	-	-
2511	TOTAL - HART DISTRICT RAMP	520,359	550,911	412,973	365,004

City of Duluth Minnesota - 2020 Budget

Medical District Ramp

505-015-1480-2512

Expense Detail	2017 Actual	2018 Actual	2019 Budget	2020 Proposed
OPERATING EXPENSES				
5307 Admin/Management Fees	10,714	9,331	12,814	12,814
5310 Contract Services	185,434	186,867	161,647	165,221
5381 Electricity	46,652	45,377	51,010	48,320
5382 Water, Gas & Sewer	19,468	20,705	27,656	24,500
5404 Equipment Maintenance/Repair	2,708	3,875	4,000	4,000
5405 Parking Lot Maintenance	4,350	4,486	-	23,300
5420 Depreciation	249,748	249,748	227,000	227,000
5441 Other Services and Charges	-	-	-	-
5481 Property Taxes	3,826	3,142	3,500	3,500
5493 Cost Allocation	25,480	27,280	27,720	27,720
5611 Bond Interst	226,133	210,933	190,100	190,100
5620 Fiscal Agents Fees	713	475	-	-
TOTAL	775,226	762,219	705,447	726,475
2512 TOTAL - MEDICAL DISTRICT RAMP	775,226	762,219	705,447	726,475

City of Duluth Minnesota - 2020 Budget

Municipal Lots

505-015-1480-2513

Expense Detail	2017 Actual	2018 Actual	2019 Budget	2020 Proposed
OPERATING EXPENSES				
5307 Admin/Management Fees	4,814	11,449	6,000	6,000
5310 Contract Services	221,546	257,155	217,808	217,808
5381 Electricity	6,827	4,355	8,124	8,124
5382 Water, Gas & Sewer	-	-	-	-
5405 Parking Lot Maintenance	11,362	13,471	200,000	189,000
5441 Other Services & Charges	87	10,175	-	-
5420 Depreciation	33,096	37,413	32,200	32,200
5493 Cost Allocation	25,480	27,280	27,720	27,720
TOTAL	303,212	361,298	491,852	480,852
NON-OPERATING EXPENSES				
5580 Capital Equipment	-	-	-	-
TOTAL	-	-	-	-
2513 TOTAL - MUNICIPAL LOTS	303,212	361,298	491,852	480,852

City of Duluth Minnesota - 2020 Budget

On Street Parking & Enforcement

505-015-1481

Expense Detail	2017 Actual	2018 Actual	2019 Budget	2020 Proposed
PERSONAL SERVICES				
5100 Permanent Employees - Regular	245,381	340,233	382,400	402,400
5101 Permanent Employees - Overtime	63	3,396	-	-
5103 Other Wages	-	4,449	-	-
TOTAL	245,444	348,078	382,400	402,400
EMPLOYEE BENEFITS				
5121 P.E.R.A.	18,366	30,217	34,400	37,600
5122 F.I.C.A. Social Security	13,272	16,467	19,000	19,700
5123 F.I.C.A. Medicare	3,509	4,973	5,600	5,800
5125 Dental Insurance	2,139	2,728	3,000	3,000
5126 Life Insurance	932	1,188	1,400	1,400
5127 Health Care Savings Plan	3,579	11,695	12,900	8,500
5130 Cafeteria Plan Benefits	59,878	90,114	112,300	137,300
5133 Health or Fitness Program	-	210	-	-
TOTAL	101,675	157,592	188,600	213,300
OPERATING EXPENSES				
5200 Office Supplies	694	325	1,000	1,000
5212 Motor Fuels	2,621	2,777	2,700	3,000
5218 Uniforms	2,316	5,895	5,000	3,000
5219 Other Miscellaneous Supplies	3,835	8,028	4,000	9,800
5241 Small Equipment	17,129	30,327	23,030	24,800
5306 Collection Services	17,520	10,703	18,000	15,800
5310 Contract Services	107,918	90,011	220,000	240,200
5355 Printing & Copying Services	1,310	1,450	350	400
5356 Copier, Printer Lease & Supplies	32	-	200	200
5409 Fleet Service Charges	3,209	12,009	4,800	6,800
5414 Software Lic & Mtc Agreements	1,008	990	1,200	1,400
5420 Depreciation	18,850	25,640	5,200	5,200
5427 Credit Card Commissions	6,320	3,446	7,000	7,000
5441 Other Services and Charges	1,768	73,185	3,000	3,000
5493 Cost Allocation	25,480	27,280	27,720	27,720
5700 Transfer to General Fund	1,376,700	1,386,300	1,386,300	1,346,700
TOTAL	1,586,710	1,678,366	1,709,500	1,696,020

City of Duluth Minnesota - 2020 Budget

On Street Parking & Enforcement

505-015-1481

Expense Detail	2017 Actual	2018 Actual	2019 Budget	2020 Proposed
NON-OPERATING EXPENSES				
5580 Capital Equipment	28,295	133,518	104,000	780,000
TOTAL	28,295	133,518	104,000	780,000
1481 TOTAL - ON STREET PARKING & ENFORCEMENT	1,962,124	2,317,554	2,384,500	3,091,720

City of Duluth Minnesota - 2020 Budget

Priley Drive Parking Facility

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

Estimated Income and Expense	2017 Actual	2018 Actual	2019 Budget	2020 Proposed
REVENUES				
Operating Revenue	446,597	457,088	454,692	450,400
Non-Operating	313,879	541,831	543,400	550,700
	760,476	998,919	998,092	1,001,100
EXPENSES				
Contract Services	137,403	135,447	121,844	134,500
Other Services and Charges	-	-	2,000	2,000
Electricity	34,291	27,594	35,100	34,200
Parking Lot Maintenance	2,925	6,671	12,000	12,000
Bldg Structure Repair & Mtc./Elevator Repairs & Mtc.	-	227	-	-
Equipment/Machinery Repair & Maintenance	-	-	5,000	5,000
Cost Allocation	49,000	37,500	32,650	23,110
Tax Abatement	22,219	26,409	27,000	27,000
Depreciation - funded	50,000	50,000	50,000	50,000
Depreciation - unfunded	470,571	470,571	470,572	470,572
Debt Service - Interest	426,295	502,793	495,599	486,938
	1,192,704	1,257,212	1,251,765	1,245,320
ESTIMATED OPERATING INCOME (LOSS)	(432,228)	(258,293)	(253,673)	(244,220)

City of Duluth Minnesota - 2020 Budget

Priley Drive Parking Facility

	2019	2020
<u>OPERATING FUND</u>	Projected	Proposed
ESTIMATED UNRESTRICTED and CAPITAL ACCOUNT CASH	430,094	429,387
Estimated Operating Income (Loss)	(253,673)	(244,220)
<u>Other Sources</u>		
Unfunded Depreciation	470,572	470,572
Total Other Sources	470,572	470,572
<u>Other Uses</u>		
Bond Principal Payments	217,606	219,731
Total Other Uses	217,606	219,731
ESTIMATED BUDGETARY YEAR END CASH BALANCE	429,387	436,008

City of Duluth Minnesota - 2020 Budget

Priley Drive Parking Facility

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Revenue Detail	2017 Actual	2018 Actual	2019 Budget	2020 Proposed
OPERATING REVENUES				
4373 Transient Parking	48,947	80,681	49,692	62,200
4374 Contract Parking	397,650	376,407	405,000	388,200
TOTAL OPERATING REVENUE	446,597	457,088	454,692	450,400
NON-OPERATING REVENUES				
4601 Earnings on Investments	(562)	(1,596)	-	-
Interfund Transfers in from				
4730-30 Debt Service	314,441	543,427	543,400	550,700
TOTAL NON-OPERATING REVENUES	313,879	541,831	543,400	550,700
TOTAL REVENUE	760,476	998,919	998,092	1,001,100

City of Duluth Minnesota - 2020 Budget

Priley Drive Parking Facility

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Expense Detail		2017 Actual	2018 Actual	2019 Budget	2020 Proposed
OPERATING EXPENSES					
5307	Admin/Management Fees	14,400	14,400	14,400	14,400
5310	Contract Services	123,003	121,047	107,444	120,100
5381	Electricity	34,291	27,594	35,100	34,200
5401-01	Bldg Structure Repair & Mtc./Elevator Repairs & Mtc.	-	227	-	-
5404	Equipment Maintenance/Repair	-	-	5,000	5,000
5405	Parking Lot Maintenance	2,925	6,671	12,000	12,000
5420	Depreciation - funded	50,000	50,000	50,000	50,000
5420	Depreciation - unfunded	470,571	470,571	470,572	470,572
5441	Other Services and Charges	-	-	2,000	2,000
5479	Tax Abatement	22,219	26,409	27,000	27,000
5493	Cost Allocation	49,000	37,500	32,650	23,110
5611	Bond Interest	426,295	502,793	495,599	486,938
	TOTAL	1,192,704	1,257,212	1,251,765	1,245,320
2510	TOTAL -Priley Drive Parking Facility	1,192,704	1,257,212	1,251,765	1,245,320

City of Duluth Minnesota - 2020 Budget

Divisions

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

Public Works & Utilities - Utilities

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

Mission and Core Services

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

	2017	2018	2019	2020
Budgeted FTE's	198.85	197.65	197.65	196.65
	2017 Actual	2018 Actual	2019 Budget	2020 Proposed
Expenses				
Salaries and Benefits	19,494,387	19,678,477	21,707,700	22,487,700
Supplies	22,277,091	23,299,797	24,263,700	26,261,100
Other Services & Charges	16,872,648	17,759,752	18,268,700	18,489,200
Utilities	2,182,644	2,198,142	2,246,500	2,202,400
Depreciation/Amortization	5,796,287	5,949,056	6,414,100	6,491,200
Grants & Awards	260,765	430,752	700,000	640,000
Improvements -Non-Capital	167,853	523,870	299,000	357,600
Debt Service - Interest	479,842	403,945	328,100	374,900
Debt Service - Other	(26,011)	(25,316)	(8,600)	(22,700)
Capital Lease Interest	188,241	163,624	148,800	122,600
Reimbursed Project Costs	345,994	-	-	-
Total Operating	68,039,741	70,382,099	74,368,000	77,404,000
Non-Operating	7,509,106	9,929,999	12,270,100	18,410,100
Total Appropriation Budget	75,548,847	80,312,098	86,638,100	95,814,100

City of Duluth Minnesota - 2020 Budget

Utilities - Personnel Summary

	2017 Budget	2018 Budget	2019 Budget	2020 Proposed
1165 Director of Public Works & Utilities	0.80	0.80	0.80	0.80
1140 City Engineer	0.60	0.60	0.60	0.60
1130 Chief Engineer - Utilities	1.00	1.00	1.00	1.00
1115-1130 Manager, Customer Service	1.00	1.00	1.00	1.00
1115-1130 Manager, Utility Operations	1.00	1.00	1.00	1.00
1110 Senior Engineer	-	3.00	3.00	3.00
1095 Gas Control Supervisor	2.00	2.00	2.00	2.00
1090 Measurement Services Supervisor	1.00	1.00	1.00	1.00
1080-1095 Utility Operations Supervisor	3.00	3.00	3.00	3.00
1055-1085 Utility Customer Service Supervisor	1.00	1.00	1.00	1.00
133 Budget & Operations Analyst	0.50	0.50	0.50	0.50
133 GIS Specialist	-	-	-	-
133 Safety Coordinator	1.00	1.00	1.00	1.00
133 Utility Paralegal	1.00	1.00	1.00	1.00
132 Utility Accounts Receivable Specialist	3.00	3.00	3.00	3.00
130 GIS Technician	1.00	1.00	1.00	-
129 Administrative Information Specialist	-	-	-	-
129 Utilities Information Specialist	16.00	16.00	16.00	15.00
126 Information Technician	2.40	2.60	2.60	2.60
122 Janitor II	-	1.00	1.00	1.00
121 Janitor I	1.00	-	-	1.00
39 Senior Project Engineer	1.00	-	-	-
36 Project Engineer	4.00	1.00	2.00	2.00
34 Senior Engineering Specialist	0.80	0.80	1.60	0.80
33 Customer Service Coordinator	2.00	2.00	3.00	2.00
33 Public Works and Utilities Analyst	0.80	0.80	0.80	0.80
33 Utility Programs Coordinator	4.00	4.00	4.00	3.00
32 Corrosion Technician II	1.00	1.00	1.00	1.00
32 Gas Project Coordinator	-	-	1.00	1.00
32 Project Coordinator	2.00	3.00	1.00	3.00
32 Traffic Operations Leadworker	1.00	1.00	1.00	1.00
32 Utility Operations Leadworker	7.00	7.00	7.00	7.00
32 Water Lab Chemist	1.00	1.00	1.00	1.00
31 Master Electrician	1.00	1.00	2.00	1.00

City of Duluth Minnesota - 2020 Budget

Utilities - Personnel Summary

	2017 Budget	2018 Budget	2019 Budget	2020 Proposed
31 Pipeline Welder	3.00	3.00	3.00	3.00
31 Senior Engineering Technician	12.95	13.55	11.75	14.55
31 Utility Resources Specialist	4.00	4.00	4.00	4.00
31 Water Conveyance Specialist	1.00	1.00	2.00	3.00
31 Water Plant Operator A	5.00	5.00	4.00	5.00
30 Instrument Specialist	1.00	1.00	1.00	1.00
30 Signal Technician	3.00	3.00	3.00	3.00
30 Utility Services Specialist Journeyman	8.00	8.00	10.00	10.00
30 Warehouse Specialist	2.00	2.00	3.00	3.00
29 Industrial Painter	2.00	2.00	2.00	2.00
29 Measurement Services Specialist	12.00	10.00	11.00	11.00
29 Regulator Mechanic	2.00	2.00	2.00	3.00
29 Water Conveyance Technician	3.00	3.00	2.00	1.00
28 Collection System Maintenance Worker	2.00	2.00	2.00	2.00
28 Engineering Technician	3.00	3.00	3.00	1.00
28 Senior GIS Technician	-	-	-	1.00
28 Utility Operator	19.00	29.00	26.00	25.00
28 Utility Operator Apprentice	16.00	7.00	9.00	7.00
28 Utility Services Specialist Apprentice	12.00	12.00	10.00	10.00
28 Water Plant Operator B	1.00	1.00	1.00	2.00
27 Storekeeper	-	-	1.00	1.00
27 Water Lab Technician	1.00	1.00	1.00	1.00
26 Utility Services Dispatcher	5.00	5.00	5.00	6.00
24 Assistant Storekeeper	1.00	1.00	-	-
24 Water Plant Operator C	1.00	-	1.00	-
24 Water Plant Operator D	-	1.00	-	-
23 Utility Maintenance Worker	13.00	10.00	10.00	12.00
22 Maintenance Worker	2.00	2.00	2.00	1.00
16 Utility Services Helper	-	2.00	1.00	-
9 Executive Assistant	1.00	1.00	1.00	1.00
DEPARTMENT TOTAL	198.85	197.65	197.65	196.65

City of Duluth Minnesota - 2020 Budget

Water Fund

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The Water Fund is a self-supporting enterprise fund which accounts for the collection, treatment, and distribution of water to the citizens of Duluth. The major funding source is water sales, representing 98% of total revenues for 2020. The most significant category of expense is personal services at 50% of total proposed expenses. Presented below is a summary of the major categories of revenues and expenses over a four year period.

Estimated Income and Expense	2017 Actual	2018 Actual	2019 Budget	2020 Proposed
REVENUE				
Operating	14,461,362	14,925,155	15,571,000	16,004,500
Non-Operating	192,803	176,857	173,200	174,200
	<u>14,654,165</u>	<u>15,102,012</u>	<u>15,744,200</u>	<u>16,178,700</u>
EXPENSES				
Personal Services	5,700,134	5,538,249	6,299,400	6,522,600
Supplies	1,281,962	949,511	1,324,800	1,453,900
Other Services & Charges	1,170,275	1,334,401	1,296,500	1,358,800
Utilities	1,276,124	1,321,654	1,351,900	1,333,700
Depreciation/Amortization	1,826,881	1,818,409	1,967,700	1,885,100
Improvements -Non-Capital	17,716	253,700	55,000	6,400
Debt Service - Interest	118,399	119,291	82,000	192,000
Debt Service - Other	(4,656)	(4,981)	(4,500)	(7,000)
Capital Lease Interest	67,767	58,905	53,600	44,100
Transfers	127,984	151,482	221,700	226,000
	<u>11,582,586</u>	<u>11,540,621</u>	<u>12,648,100</u>	<u>13,015,600</u>
ESTIMATED OPERATING INCOME (LOSS)	3,071,579	3,561,391	3,096,100	3,163,100
Other Sources of Cash	2,349,374	1,565,082	1,963,200	1,878,100
Other Uses of Cash	(5,420,953)	(3,138,429)	(4,648,000)	(6,023,000)
Increase (Decrease) in Cash	<u><u>-</u></u>	<u><u>1,988,044</u></u>	<u><u>411,300</u></u>	<u><u>(981,800)</u></u>

City of Duluth Minnesota - 2020 Budget

Water Fund Estimated Unrestricted Cash Balance

OPERATING FUND	2019 Budget	2019 Projected	2020 Proposed
ESTIMATED OPERATING INCOME (LOSS)	3,096,100	3,550,600	3,163,100
<u>Other Sources of Cash</u>			
Depreciation and Amortization	1,967,700	1,785,700	1,885,100
Interest from Bond Discount	(4,500)	(7,000)	(7,000)
PERA Retirement, GASB 68	-	(75,900)	-
Due from Other Funds	-	10,794	-
Special Assessment Principal	-	109,212	-
Total Other Sources of Cash	1,963,200	1,822,806	1,878,100
<u>Other Uses of Cash</u>			
Due to Other Funds	-	20,046	-
Capital Improvements from Current Revenues	3,180,000	2,098,000	4,497,200
Capital Equipment Purchases	257,200	213,600	286,500
Bond Principal Payments	965,000	965,000	984,000
AMR Lease Principal Payments	245,800	245,800	255,300
Total Other Uses of Cash	4,648,000	3,542,446	6,023,000
INCREASE (DECREASE) IN CASH	411,300	1,830,960	(981,800)
ESTIMATED UNRESTRICTED CASH AND DEBT SERVICE CASH-BEGINNING	2,256,416	1,988,044	3,819,004
ESTIMATED UNRESTRICTED CASH AND DEBT SERVICE CASH-ENDING	2,667,716	3,819,004	2,837,204

City of Duluth Minnesota - 2020 Budget

Water Fund

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Revenue Detail	2017 Actual	2018 Actual	2019 Budget	2020 Proposed
OPERATING REVENUES				
4636 Sale of Scrap	12,314	17,849	10,000	10,000
4680 Damage or Losses Recovered	10,795	-	-	-
4700 Other Sources	-	7,238	-	-
4800 Meter Repair	14,975	44,354	25,000	30,000
4801 Off/On Charge	25,696	27,983	25,000	25,000
4802 Interest - Customer Accounts	48,659	45,126	48,000	47,000
4805 Reimbursements	39,526	18,192	5,000	6,000
4809 Miscellaneous Operating	10,870	13,488	15,000	13,000
4810 Metered Water Sales	10,768,788	11,249,385	12,000,000	12,300,000
4811 Water for Resale	1,115,311	1,091,011	1,035,000	1,157,500
4831 Fixed Rate Charges	2,408,826	2,402,783	2,403,000	2,411,000
4851 Interest Income	5,602	7,746	5,000	5,000
TOTAL OPERATING REVENUES	14,461,362	14,925,155	15,571,000	16,004,500
NON-OPERATING REVENUES				
4220 State of Minnesota Operating	-	-	-	-
4230 Pera Aid	16,919	16,919	16,900	16,900
4601 Change in Fair Value Investments	(2,067)	(34,007)	-	-
4806 Connection Fees	11,214	13,266	11,000	11,000
4832 Overcharge Refunds	(15,978)	-	-	-
4853 Gain on Sale of Assets	15,762	36,379	1,000	2,000
4854 Utility Assessment	22,653	-	-	-
4730 Transfers from Special Revenue Fund	135,000	135,000	135,000	135,000
4730 Transfers from Enterprise Funds	9,300	9,300	9,300	9,300
TOTAL NON-OPERATING REVENUES	192,803	176,857	173,200	174,200
TOTAL REVENUE	14,654,165	15,102,012	15,744,200	16,178,700

City of Duluth Minnesota - 2020 Budget

Director's Office

510-500-1900

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

Expense Detail	2017 Actual	2018 Actual	2019 Budget	2020 Proposed
PERSONAL SERVICES				
5100 Permanent Employees - Regular	60,836	63,856	65,300	67,200
5101 Permanent Employees - Overtime	603	508	500	500
TOTAL	61,439	64,364	65,800	67,700
EMPLOYEE BENEFITS				
5121 P.E.R.A.	4,404	4,650	4,800	4,900
5122 F.I.C.A. Social Security	3,676	3,765	4,100	4,200
5123 F.I.C.A. Medicare	889	930	1,000	1,000
5125 Dental Insurance	254	260	300	300
5126 Life Insurance	111	113	100	100
5127 Health Care Savings	1,602	1,723	900	900
5130 Cafeteria Plan Benefits	4,834	6,075	6,700	7,300
TOTAL	15,770	17,516	17,900	18,700
OPERATING EXPENSES				
5200 Office Supplies	95	35	100	100
5241 Small Equipment	-	-	300	100
5321 Telephone	120	120	100	100
5331 Training Expense	-	211	200	200
5335 Mileage Reimbursement - Local	279	213	300	300
TOTAL	494	579	1,000	800
1900 TOTAL - DIRECTOR'S OFFICE	77,703	82,459	84,700	87,200

City of Duluth Minnesota - 2020 Budget

Capital

510-500-1905

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

Expense Detail	2017 Actual	2018 Actual	2019 Budget	2020 Proposed
OPERATING EXPENSES				
5420 Depreciation	1,826,881	1,818,409	1,967,700	1,885,100
5535 Improvements (Non-Capital)	17,716	253,700	55,000	6,400
5540 Equipment (Non-Capital)	19,997	776	-	-
5611 Bond Interest	118,399	119,291	82,000	192,000
5613 Interest from Bond Amortization	(4,656)	(4,981)	(4,500)	(7,000)
5614 Capital Lease Interest	67,767	58,905	53,600	44,100
5620 Fiscal Agents Fee	515	911	500	400
5621 Bond Issuance/Discount Fees	-	77,945	-	-
TOTAL	2,046,619	2,324,956	2,154,300	2,121,000
NON-OPERATING EXPENSES				
5510 Land	5,263	-	-	-
5532 Capital Improvements - Bonds	2,550	1,446,658	200,000	1,000,000
5533 Capital Improvements - Revenue Financing	2,291,905	564,851	3,180,000	4,497,200
5580 Capital Equipment	311,591	424,324	257,200	286,500
TOTAL	2,611,309	2,435,833	3,637,200	5,783,700
1905 TOTAL - CAPITAL	4,657,928	4,760,789	5,791,500	7,904,700

City of Duluth Minnesota - 2020 Budget

Utility General Expense

510-500-1915

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

Expense Detail	2017 Actual	2018 Actual	2019 Budget	2020 Proposed
PERSONAL SERVICES				
5100 Permanent Employees - Regular	34,180	33,000	37,300	38,500
5101 Permanent Employees - Overtime	494	990	-	-
TOTAL	34,674	33,990	37,300	38,500
EMPLOYEE BENEFITS				
5121 P.E.R.A.	2,365	2,500	2,700	2,700
5121 P.E.R.A., GASB 68	223,506	(75,876)	-	-
5122 F.I.C.A. Social Security	2,131	2,105	2,300	2,400
5123 F.I.C.A. Medicare	498	492	500	600
5125 Dental Insurance	244	249	300	300
5126 Life Insurance	4,849	4,885	100	100
5127 Health Care Savings	2,001	529	600	600
5130 Cafeteria Plan Benefits	8,550	8,703	10,800	5,300
5133 Health or Fitness Program	42	60	-	-
5134 Other Post Retirement Benefits	(333,441)	(313,736)	-	-
5135 Retiree Health Insurance	557,862	569,134	549,600	627,600
5151 Worker's Compensation	52,500	48,700	41,100	45,900
TOTAL	521,107	247,745	608,000	685,500
OPERATING EXPENSES				
5200 Office Supplies	-	-	100	100
5201 Computer Supplies/Software	173	101	-	-
5205 Safety & Training	4,901	1,644	800	800
5211 Cleaning & Janitorial Supplies	3,295	3,943	3,500	3,500
5212 Motor Fuels	60	-	200	-
5218 Uniforms	138	308	100	100
5219 Other Miscellaneous Supplies	30	-	-	-
5241 Small Equipment	1,566	463	1,200	2,000
5301 Auditing Services	1,405	1,378	1,300	1,300
5305 Medical Services/Testing Fees	2,855	4,731	4,000	1,700
5310 Contract Services	2,461	7,228	-	-
5320 Data Services	21,107	21,010	21,300	14,400

City of Duluth Minnesota - 2020 Budget

Utility General Expense

510-500-1915

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

Expense Detail	2017 Actual	2018 Actual	2019 Budget	2020 Proposed
5321 Telephone	3,628	3,574	3,600	3,600
5331 Training Expense	157	575	2,800	2,800
5333 Freight/Delivery Charges	517	117	-	-
5335 Mileage Reimbursement - Local	-	306	300	300
5356 Copier, Printer Lease & Supplies	6,792	5,771	5,500	5,500
5360 Insurance	53,300	32,800	53,100	89,400
5381 Electricity	12,945	14,139	13,500	13,000
5382 Water, Gas & Sewer	17,680	18,530	17,800	17,400
5384 Refuse Disposal	3,849	3,973	4,000	4,100
5401 Building Repair & Maintenance	8,010	41,072	8,500	6,300
5404 Equipment Repair & Maintenance	2,250	539	1,000	1,000
5414 Software Lic & Mtc Agreements	44,254	46,113	45,500	46,800
5441 Other Services & Charges	8,277	3,711	4,000	4,200
5450 Laundry	1,000	940	1,200	1,200
5457 Hydrant Maintenance	30,000	30,000	30,000	30,000
5493 Cost Allocation	332,000	331,000	339,000	356,400
5700 Transfer to General Fund	50,450	53,600	55,700	60,000
TOTAL	613,100	627,566	618,000	665,900
1915 TOTAL - GENERAL EXPENSE	1,168,881	909,301	1,263,300	1,389,900

City of Duluth Minnesota - 2020 Budget

Engineering

510-500-1930

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

Expense Detail	2017 Actual	2018 Actual	2019 Budget	2020 Proposed
PERSONAL SERVICES				
5100 Permanent Employees - Regular	340,107	376,898	364,700	417,500
5101 Permanent Employees - Overtime	37,580	38,121	35,000	50,000
5103 Temporary Wages	2,914	309	2,700	2,700
5118 Meal Allowance	1,273	776	1,200	1,200
TOTAL	381,874	416,104	403,600	471,400
EMPLOYEE BENEFITS				
5121 P.E.R.A.	27,849	30,523	29,600	34,600
5122 F.I.C.A. Social Security	22,777	24,860	24,900	29,200
5123 F.I.C.A. Medicare	5,327	5,814	5,800	6,800
5125 Dental Insurance	1,923	2,050	2,000	2,100
5126 Life Insurance	837	893	1,000	1,000
5127 Health Care Savings	7,050	6,348	5,800	7,000
5130 Cafeteria Plan Benefits	82,951	87,687	105,200	111,900
5133 Health or Fitness Program	216	114	-	-
TOTAL	148,930	158,289	174,300	192,600
OPERATING EXPENSES				
5200 Office Supplies	455	825	500	500
5201 Computer Supplies	324	3	200	200
5203 Paper, Stationery and Forms	56	94	200	200
5205 Safety and Training Materials	241	97	300	300
5212 Motor Fuel	3,097	3,154	3,000	3,400
5218 Uniforms	353	435	400	400
5219 Other Miscellaneous Supplies	183	161	-	-
5240 Small Tools	158	513	500	500
5241 Small Equipment	4,211	1,104	1,900	3,800
5242 Survey Equipment and Supplies	2,107	2,911	7,500	3,900
5303 Engineering Services	7,112	3,235	5,000	-
5320 Data Services	1,668	1,651	1,600	1,700
5321 Telephone	1,554	1,525	1,500	1,500
5322 Postage	-	22	100	100
5331 Training Expenses	2,097	1,258	3,500	3,200

City of Duluth Minnesota - 2020 Budget

Engineering

510-500-1930

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

Expense Detail	2017 Actual	2018 Actual	2019 Budget	2020 Proposed
5335 Mileage Reimbursement	-	-	300	100
5355 Printing and Copying	1,267	547	1,000	800
5356 Copier, Printer Lease & Supplies	152	165	600	600
5404 Equipment Maintenance Repair	380	814	1,600	1,600
5409 Fleet Services	5,590	3,716	9,200	8,600
5414 Software Lic & Mtc Agreements	9,253	10,599	14,500	15,400
5433 Dues and Subscriptions	387	179	1,000	1,000
5435 Books and Pamphlets	80	8	-	-
5438 Licenses	-	204	-	100
5441 Other Services and Charges	1,960	2,123	2,100	1,500
5486 One Call System	3,077	2,809	3,600	3,600
TOTAL	45,762	38,152	60,100	53,000
1930 TOTAL - ENGINEERING	576,566	612,545	638,000	717,000

City of Duluth Minnesota - 2020 Budget

Customer Service

510-500-1940

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

Expense Detail	2017 Actual	2018 Actual	2019 Budget	2020 Proposed
PERSONAL SERVICES				
5100 Permanent Employees - Regular	664,829	697,529	735,900	866,600
5101 Permanent Employees - Overtime	12,839	11,245	22,800	22,800
5111 Long-Term Disability Wages	-	203	-	-
5118 Meal Allowance	96	48	100	100
TOTAL	677,764	709,025	758,800	889,500
EMPLOYEE BENEFITS				
5121 P.E.R.A.	49,262	51,758	55,900	65,300
5122 F.I.C.A. Social Security	40,561	42,284	47,100	55,200
5123 F.I.C.A. Medicare	9,487	9,890	11,000	12,900
5125 Dental Insurance	4,101	4,147	4,300	4,900
5126 Life Insurance	1,785	1,807	2,100	2,400
5127 Health Care Savings	18,918	15,253	14,900	21,700
5130 Cafeteria Plan Benefits	163,095	178,730	208,100	244,500
5133 Health or Fitness Program	115	153	-	-
TOTAL	287,324	304,022	343,400	406,900
OPERATING EXPENSES				
5200 Office Supplies	1,886	1,247	2,300	2,300
5201 Computer Supplies	1,823	1,663	500	500
5205 Safety & Training Materials	172	713	-	-
5210 Plant/Operating Supplies	-	123	-	-
5212 Motor Fuel	11,801	15,347	12,000	16,100
5215 Shop Materials	1,013	42	-	-
5218 Uniforms	2,766	3,855	2,200	2,200
5219 Other Miscellaneous Supplies	1,697	1,691	-	-
5220 Repair & Maintenance Supplies	9,568	11,402	7,500	10,000
5227 Utility System	98,386	88,609	88,500	201,900
5228 Painting Supplies	43	505	1,000	1,000
5240 Small Tools	3,501	4,008	5,600	4,600
5241 Small Equipment	9,292	2,351	8,400	7,200
5310 Contract Services	37,293	38,099	43,300	42,000

City of Duluth Minnesota - 2020 Budget

Customer Service

510-500-1940

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

Expense Detail	2017 Actual	2018 Actual	2019 Budget	2020 Proposed
5320 Data Services	-	-	-	2,600
5321 Telephone	2,137	2,284	2,200	2,500
5322 Postage	42,465	42,991	47,100	47,100
5331 Training Expenses	3,696	2,218	10,000	5,800
5339 Armored Pickup	1,182	1,447	1,300	1,800
5355 Printing & Copying	368	1,822	2,000	2,000
5356 Copier, Printer Lease & Supplies	232	697	500	500
5401 Building Repair & Maintenance	-	127	-	-
5404 Equipment Maintenance & Repair	704	3,032	800	700
5409 Fleet Services	16,742	23,712	17,000	20,400
5414 Software Lic & Mtc Agreements	4,473	4,652	4,900	4,900
5418 Vehicle/Equipment Lease	724	869	-	-
5427 Credit Card Commission	22,419	28,215	20,000	22,000
5432 Uncollectible Accounts	12,670	15,016	15,000	15,000
5441 Other Services & Charges	839	1,744	5,300	5,100
TOTAL	287,892	298,481	297,400	418,200
1940 TOTAL - CUSTOMER SERVICE	1,252,980	1,311,528	1,399,600	1,714,600

City of Duluth Minnesota - 2020 Budget

Utility Operations

510-500-1945

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

Expense Detail	2017 Actual	2018 Actual	2019 Budget	2020 Proposed
PERSONAL SERVICES				
5100 Permanent Employees - Regular	1,674,807	1,640,238	1,851,400	1,639,000
5101 Permanent Employees - Overtime	190,331	222,512	200,000	206,000
5103 Other Wages	9,702	12,677	16,900	16,900
5118 Meal Allowance	4,711	5,755	5,000	5,200
TOTAL	1,879,551	1,881,182	2,073,300	1,867,100
EMPLOYEE BENEFITS				
5121 P.E.R.A.	137,068	136,474	150,700	135,800
5122 F.I.C.A. Social Security	114,252	113,746	128,200	115,400
5123 F.I.C.A. Medicare	26,721	26,603	30,000	27,000
5125 Dental Insurance	10,321	9,712	11,100	9,600
5126 Life Insurance	4,498	4,227	5,400	4,600
5127 Health Care Savings	39,062	35,428	38,900	32,000
5130 Cafeteria Plan Benefits	387,733	390,675	501,600	474,900
5133 Health or Fitness Program	120	471	-	-
5141 Unemployment Compensation	916	1,375	-	-
TOTAL	720,691	718,711	865,900	799,300
OPERATING EXPENSES				
5200 Office Supplies	953	1,074	2,100	1,300
5201 Computer Supplies/Software	171	435	300	300
5205 Safety & Training Materials	6,447	6,739	8,500	9,200
5210 Plant/Operating Supplies	12,994	21,168	22,100	22,100
5212 Motor Fuel	48,437	75,159	70,000	80,500
5215 Shop Materials	5,099	5,567	5,000	4,500
5218 Uniforms	10,277	12,108	12,900	12,000
5219 Other Miscellaneous Supplies	3,821	10,722	2,500	2,000
5220 Repair & Maintenance Supplies	11,643	12,914	9,800	11,800
5222 Paving Materials	17,769	23,427	25,000	28,000
5224 Gravel & Other Maintenance Mtls	118,626	101,735	80,000	90,000
5227 Utility Maintenance Supply	319,604	(26,103)	350,100	341,500
5228 Painting Supplies	487	49	500	500

City of Duluth Minnesota - 2020 Budget

Utility Operations

510-500-1945

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

Expense Detail	2017 Actual	2018 Actual	2019 Budget	2020 Proposed
5240 Small Tools	23,356	15,865	19,000	19,000
5241 Small Equipment	4,760	5,754	14,800	8,600
5310 Contract Services	45,558	46,509	24,000	12,000
5320 Data Services	-	-	-	3,900
5321 Telephone	2,617	2,502	3,000	3,000
5331 Training Expenses	16,985	16,171	10,500	12,100
5333 Freight/Delivery Charges	34	2,136	500	5,000
5335 Mileage Reimbursement	2,952	3,270	3,300	3,400
5355 Printing and Copying	113	-	300	300
5356 Copier, Printer Lease & Supplies	142	232	500	500
5381 Electricity	5,209	5,288	5,300	5,300
5382 Water/Sewer/Gas	5,189	6,041	5,000	6,000
5384 Refuse Disposal	13,333	22,608	12,000	17,000
5401 Bldg/Structure Repair & Mtc	194	-	-	-
5404 Equipment Maintenance/Repair	5,983	10,762	8,500	9,000
5409 Fleet Service Charges	111,897	172,598	154,100	160,100
5414 Software Lic & Mtc Agreements	280	789	-	-
5415 Vehicle/Equipment Rental	29,426	14,877	21,000	22,000
5419 Other Rentals	-	1,154	-	-
5438 License	276	825	500	800
5441 Other Services & Charges	4,986	5,843	5,300	5,000
5450 Laundry	6,283	6,221	8,000	8,300
5700 Transfer to General Fund	77,534	97,882	166,000	166,000
TOTAL	913,435	682,321	1,050,400	1,071,000
1945 TOTAL - UTILITY OPERATIONS	3,513,677	3,282,214	3,989,600	3,737,400

City of Duluth Minnesota - 2020 Budget

Water Treatment and Pumping

510-500-1955

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

Expense Detail	2017 Actual	2018 Actual	2019 Budget	2020 Proposed
PERSONAL SERVICES				
5100 Permanent Employees - Regular	649,119	666,625	635,300	712,900
5101 Permanent Employees - Overtime	28,153	23,161	24,000	24,700
5118 Meal Allowance	54	84	-	-
TOTAL	677,326	689,870	659,300	737,600
EMPLOYEE BENEFITS				
5121 P.E.R.A.	49,846	51,174	48,600	54,500
5122 F.I.C.A. Social Security	40,037	40,841	40,900	45,700
5123 F.I.C.A. Medicare	9,363	9,552	9,600	10,700
5125 Dental Insurance	3,816	3,776	3,600	3,900
5126 Life Insurance	1,663	1,645	1,700	1,900
5127 Health Care Savings	21,699	11,199	9,900	16,600
5130 Cafeteria Plan Benefits	167,170	179,226	177,500	214,500
5133 Health or Fitness Program	90	18	-	-
TOTAL	293,684	297,431	291,800	347,800
OPERATING EXPENSES				
5200 Office Supplies	872	551	1,000	1,000
5201 Computer Supplies/Software	670	2,526	-	6,200
5205 Safety & Training Materials	-	-	-	2,500
5210 Plant/Operating Supplies	10,282	9,276	11,000	9,000
5211 Cleaning/Janitorial Supplies	3,030	1,155	4,000	2,100
5212 Motor Fuel	4,335	5,219	6,500	5,600
5216 Treatment Chemicals	374,241	392,911	396,800	402,700
5218 Uniforms	3,279	2,836	3,000	5,000
5219 Other Miscellaneous Supplies	30,524	30,469	23,100	24,600
5220 Repair & Maintenance Supplies	102,381	86,050	94,000	85,800
5228 Painting Supplies	417	-	1,500	-
5240 Small Tools	1,127	2,605	2,000	2,500
5241 Small Equipment	2,969	1,953	10,500	9,900

City of Duluth Minnesota - 2020 Budget

Water Treatment and Pumping

510-500-1955

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

Expense Detail	2017 Actual	2018 Actual	2019 Budget	2020 Proposed
5310 Contract Services	60,991	35,162	35,000	25,000
5319 Other Professional Services	4,200	9,275	5,000	5,000
5320 Data Services	-	-	-	200
5321 Telephone	454	416	500	600
5322 Postage	817	383	1,000	800
5331 Training Expenses	3,365	2,502	7,100	4,600
5335 Local Mileage Reimbursement	5,801	5,523	6,000	-
5355 Printing and Copying	-	-	5,000	5,000
5356 Copier, Printer Lease & Supplies	-	130	500	500
5381 Electricity	1,176,037	1,212,643	1,250,000	1,225,000
5382 Water & Sewer	59,064	65,013	60,300	67,000
5401 Building Repair & Maintenance	13,025	30,095	26,500	26,500
5404 Equipment Maintenance/Repair	49,500	48,850	140,000	162,900
5409 Fleet Services	6,159	16,132	14,400	16,500
5414 Software Lic & Mtc Agreements	2,384	400	-	-
5433 Dues and Subscriptions	-	-	6,000	6,200
5438 Licenses	5,938	6,101	300	300
5441 Other Services & Charges	52,313	61,167	56,000	59,800
5450 Laundry	155	154	500	300
5483 Water Testing Fees	820	820	-	-
TOTAL	1,975,150	2,030,317	2,167,500	2,163,100
1955 TOTAL-WATER TRMT & PUMPING	2,946,160	3,017,618	3,118,600	3,248,500

City of Duluth Minnesota - 2020 Budget

Gas Fund

520

The Gas Fund is a self-supporting enterprise fund which accounts for the distribution of an adequate, reliable and safe supply of natural gas. Other services provided are the inspection, maintenance and servicing of customer gas utilization equipment. The major funding source is gas sales, representing 95% of total revenues for 2020. The major category of expense is purchased gas, which represents 57% of total proposed expenses. Presented below is a summary of the major categories of revenues and expenses over a four year period.

Estimated Income and Expense	2017 Actual	2018 Actual	2019 Budget	2020 Proposed
REVENUE				
Gas Sales	34,329,105	37,427,927	37,292,800	39,721,500
Other Operating Revenues	1,791,084	1,676,479	1,410,500	1,882,300
Non-Operating Revenues	145,891	131,388	118,300	138,300
Project Reimbursements	345,994	-	-	-
	36,612,074	39,235,794	38,821,600	41,742,100
EXPENSES				
Personal Services	7,845,608	8,008,786	8,881,000	9,074,500
Supplies	1,215,756	998,771	1,141,200	1,165,500
Other Services & Charges	1,665,926	1,790,365	1,777,500	1,811,000
Natural Gas Purchases	18,991,411	20,731,398	20,906,700	22,558,600
Utilities	43,548	41,159	40,600	38,800
Depreciation/Amortization	1,409,755	1,491,898	1,654,400	1,653,000
Improvements -Non-Capital	53,616	94,644	29,000	6,400
Debt Service - Interest	42,164	21,870	10,100	-
Debt Service - Other	(17,936)	(17,618)	(1,500)	-
Capital Lease Interest	62,119	53,996	49,100	40,500
Reimbursed Project Costs	345,994	-	-	-
Transfers	2,283,466	2,643,189	2,857,500	2,920,600
	33,941,427	35,858,458	37,345,600	39,268,900
ESTIMATED OPERATING INCOME (LOSS)	2,670,647	3,377,336	1,476,000	2,473,200
Other Sources of Cash	2,658,215	4,631,483	1,802,900	1,803,000
Other Uses of Cash	(8,104,459)	(6,454,587)	(4,438,600)	(4,375,200)
Increase (Decrease) in Cash	(2,775,597)	1,554,232	(1,159,700)	(99,000)

City of Duluth Minnesota - 2020 Budget

Gas Fund Estimated Unrestricted Cash Balance

OPERATING FUND	2019 Budget	2019 Projected	2020 Proposed
ESTIMATED OPERATING INCOME (LOSS)	1,476,000	1,664,100	2,473,200
<u>Other Souces of Cash</u>			
Depreciation and Amortization	1,654,400	1,536,800	1,653,000
Interest from Bond Discount	(1,500)	(1,500)	-
PERA Retirement, GASB 68	-	100,500	-
Due from Other Funds	-	8,942	-
Interfund Loan Repayment	-	2,597,498	-
Energy Fund Loan Repayment	150,000	150,000	150,000
Special Assessment Principal	-	6,272	-
Total Other Souces of Cash	1,802,900	4,398,512	1,803,000
<u>Other Uses of Cash</u>			
Due to Other Funds	-	21,215	-
Capital Improvements from Current Revenues	3,180,000	2,481,000	3,846,500
Capital Equipment Purchases	528,200	338,500	294,700
Bond Principal Payments	505,000	505,000	-
AMR Lease Principal Payment	225,400	225,400	234,000
Total Other Uses of Cash	4,438,600	3,571,115	4,375,200
INCREASE (DECREASE) IN CASH	(1,159,700)	2,491,497	(99,000)
ESTIMATED UNRESTRICTED CASH AND DEBT SERVICE CASH - BEGINNING	2,367,550	1,886,098	4,377,595
ESTIMATED UNRESTRICTED CASH AND DEBT SERVICE CASH - ENDING	1,207,850	4,377,595	4,278,595

City of Duluth Minnesota - 2020 Budget

Gas Fund

520

Revenue Detail	2017 Actual	2018 Actual	2019 Budget	2020 Proposed
OPERATING REVENUES				
GAS SALES				
4820 Residential Firm	18,362,532	20,170,000	20,122,800	21,531,000
4822 Comm/Industrial Firm Large	8,480,881	9,445,680	9,293,900	10,083,100
4824 Comm/Industrial Interruptible Large	3,518,781	3,763,715	3,856,100	4,017,700
4831 Fixed Rate Charges	3,966,911	4,048,532	4,020,000	4,089,700
TOTAL	34,329,105	37,427,927	37,292,800	39,721,500
OTHER OPERATING REVENUES				
4636 Sale of Scrap	-	1,012	500	500
4700 Other Sources	-	11,741	-	526,800
4801 Off/On Charge	25,696	27,983	25,000	25,000
4802 Interest Earned on Customer Accts	82,602	105,221	95,000	105,000
4805 Reimbursements	544,706	301,484	200,000	50,000
4809 Miscellaneous Operating Revenue	101,420	75,293	75,000	50,000
4818 Servicing Appliances	430,162	519,729	430,000	490,000
4819 Comfort Policy	396,337	436,437	400,000	440,000
4827 Gas-Interruptible Transport	209,969	197,490	185,000	195,000
4851 Interest Income - Other Sources	192	89	-	-
TOTAL	1,791,084	1,676,479	1,410,500	1,882,300
TOTAL OPERATING REVENUES	36,120,189	39,104,406	38,703,300	41,603,800
NON-OPERATING REVENUES				
4220 Minnesota Grants - Operating	5,584	-	-	-
4230 Pera Aid	23,365	23,365	23,400	23,400
4601 Change in Fair Value Investments	6,724	(22,494)	-	-
4829 Two Tier Rate	70,902	87,700	70,000	85,000
4853 Gain on Sale of Assets	24,416	27,917	10,000	15,000
4730 Transfers In from Enterprise Funds	14,900	14,900	14,900	14,900
TOTAL NON-OPERATING REVENUES	145,891	131,388	118,300	138,300
PROJECT REIMBURSEMENTS				
4700 Project Reimbursements	345,994	-	-	-
TOTAL REVENUE	36,612,074	39,235,794	38,821,600	41,742,100

City of Duluth Minnesota - 2020 Budget

Director's Office

520-500-1900

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

Expense Detail	2017 Actual	2018 Actual	2019 Budget	2020 Proposed
PERSONAL SERVICES				
5100 Permanent Employees - Regular	78,330	82,639	84,800	87,400
5101 Permanent Employees - Overtime	734	625	500	500
TOTAL	79,064	83,264	85,300	87,900
EMPLOYEE BENEFITS				
5121 P.E.R.A.	5,666	6,012	6,200	6,400
5122 F.I.C.A. Social Security	4,764	4,925	5,300	5,400
5123 F.I.C.A. Medicare	1,143	1,201	1,200	1,300
5125 Dental Insurance	360	372	400	400
5126 Life Insurance	157	162	200	200
5127 Health Care Savings	1,791	1,954	1,100	1,300
5130 Cafeteria Plan Benefits	7,901	10,206	11,200	12,300
TOTAL	21,782	24,832	25,600	27,300
OPERATING EXPENSES				
5200 Office Supplies	103	32	100	100
5241 Small Equipment	158	-	300	100
5321 Telephone	120	120	100	100
5331 Training/Travel	2,926	3,432	900	600
5335 Mileage Reimbursement Local	294	228	300	300
5438 Licenses	120	98	-	100
5441 Other Services & Charges	-	317	-	-
TOTAL	3,721	4,227	1,700	1,300
1900 TOTAL - DIRECTOR'S OFFICE	104,567	112,323	112,600	116,500

City of Duluth Minnesota - 2020 Budget

Capital

520-500-1905

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

Expense Detail	2017 Actual	2018 Actual	2019 Budget	2020 Proposed
OPERATING EXPENSES				
5420 Depreciation	1,409,755	1,491,898	1,654,400	1,653,000
5441 Other Services & Charges	-	1,538	-	-
5535 Improvements (Non-Capital)	53,616	94,644	29,000	6,400
5540 Equipment (Non-Capital)	18,336	4,200	-	-
5611 Bond Interest	42,164	21,870	10,100	-
5613 Interest - Bond Amortization	(17,936)	(17,618)	(1,500)	-
5614 Capital Lease Interest	62,119	53,996	49,100	40,500
5620 Fiscal Agents Fee	633	554	600	500
5441 Reimbursed Project Costs	345,994	-	-	-
TOTAL	1,914,681	1,651,082	1,741,700	1,700,400
NON-OPERATING EXPENSES				
5510 Land	5,263	-	-	-
5533 Capital Improvements - Revenue Financing	3,146,719	2,657,376	3,180,000	3,846,500
5580 Capital Equipment	344,943	483,448	528,200	294,700
TOTAL	3,496,925	3,140,824	3,708,200	4,141,200
1905 TOTAL - CAPITAL	5,411,606	4,791,906	5,449,900	5,841,600

City of Duluth Minnesota - 2020 Budget

Utility General Expense

520-500-1915

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

Expense Detail	2017 Actual	2018 Actual	2019 Budget	2020 Proposed
PERSONAL SERVICES				
5100 Permanent Employees - Regular	49,404	52,616	57,300	59,500
5101 Permanent Employees - Overtime	494	1,138	-	-
TOTAL	49,898	53,754	57,300	59,500
EMPLOYEE BENEFITS				
5121 P.E.R.A.	3,404	3,857	4,100	4,200
5121 P.E.R.A., GASB 68	445,156	100,455	-	-
5122 F.I.C.A. Social Security	3,079	3,339	3,600	3,700
5123 F.I.C.A. Medicare	720	781	800	900
5125 Dental Insurance	337	361	400	400
5126 Life Insurance	4,890	4,933	200	200
5127 Health Care Savings	2,278	887	1,000	1,000
5130 Cafeteria Plan Benefits	10,758	11,619	14,000	8,800
5133 Health or Fitness Program	105	150	-	-
5134 Other Post Retirement Benefits	(558,052)	(472,922)	-	-
5135 Retiree Health Insurance	898,890	923,114	958,800	993,400
5151 Worker's Compensation	56,100	46,700	55,700	62,000
TOTAL	867,665	623,274	1,038,600	1,074,600
OPERATING EXPENSES				
5200 Office Supplies	43	-	100	100
5201 Computer Supplies/Software	345	108	-	-
5205 Safety & Training	505	1,076	1,000	1,000
5211 Cleaning & Janitorial Supplies	3,642	4,407	3,500	3,500
5212 Motor Fuels	60	-	200	-
5218 Uniforms	138	310	200	200
5241 Small Equipment	6,206	4,762	1,200	2,500
5301 Auditing Services	1,405	1,378	1,300	1,300
5305 Medical Services/Testing Fees	2,921	4,731	4,000	10,400
5310 Contract Services	2,461	7,620	-	-
5319 Other Professional Services	-	642	-	-
5320 Data Services	46,615	42,306	35,900	24,400

City of Duluth Minnesota - 2020 Budget

Utility General Expense

520-500-1915

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

Expense Detail	2017 Actual	2018 Actual	2019 Budget	2020 Proposed
5321 Telephone	5,176	4,032	4,000	4,000
5322 Postage	-	-	700	700
5331 Training Expense	19,544	7,785	24,300	12,100
5333 Freight/Delivery Charges	408	130	-	-
5335 Mileage Reimbursement	-	765	600	1,200
5340 Advertising and Promotion	24,128	25,083	24,500	29,500
5355 Printing & Copying	5,993	6,737	10,000	10,000
5356 Copier, Printer Lease & Supplies	7,296	6,099	5,500	5,500
5360 Insurance	62,400	62,400	62,200	62,200
5381 Electricity	15,457	14,882	13,500	13,000
5382 Water, Gas & Sewer	14,028	14,931	13,100	12,800
5384 Refuse Disposal	2,322	2,663	2,500	2,600
5401 Building Repair & Maintenance	7,049	68,708	6,400	4,200
5404 Equipment/Machinery Repair	5,241	891	2,300	2,300
5414 Software Lic & Mtc Agreements	67,681	72,798	65,200	66,700
5433 Dues and Subscriptions	9,488	3,816	7,200	7,200
5441 Other Services & Charges	5,489	5,040	4,600	4,400
5443 Board & Meeting Expenses	1,290	4,097	1,700	1,700
5450 Laundry	1,068	1,004	1,200	1,200
5452 Pipe Line Safety	16,612	6,913	12,000	12,000
5493 Cost Allocation	439,300	442,700	478,100	494,600
5711 Payment in Lieu of Taxes	2,184,557	2,528,413	2,698,000	2,756,800
5700 Transfer to General Fund	50,450	53,600	55,700	60,000
TOTAL	3,009,318	3,400,827	3,540,700	3,608,100
1915 TOTAL - GENERAL EXPENSE	3,926,881	4,077,855	4,636,600	4,742,200

City of Duluth Minnesota - 2020 Budget

Engineering

520-500-1930

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

Expense Detail	2017 Actual	2018 Actual	2019 Budget	2020 Proposed
PERSONAL SERVICES				
5100 Permanent Employees - Regular	713,362	734,614	773,100	875,300
5101 Permanent Employees - Overtime	53,497	47,539	60,000	80,000
5103 Temporary Wages	2,914	309	2,700	2,700
5111 Long-Term Disability Wages	-	-	-	-
5118 Meal Allowance	1,109	753	1,500	1,500
TOTAL	770,882	783,215	837,300	959,500
EMPLOYEE BENEFITS				
5121 P.E.R.A.	57,044	57,983	61,900	71,100
5122 F.I.C.A. Social Security	46,158	46,933	51,800	59,400
5123 F.I.C.A. Medicare	10,795	10,976	12,100	13,900
5125 Dental Insurance	3,877	3,823	4,000	4,300
5126 Life Insurance	1,688	1,665	1,900	2,100
5127 Health Care Savings	21,825	13,393	14,000	22,200
5130 Cafeteria Plan Benefits	180,187	189,853	220,400	260,900
5133 Health or Fitness Program	192	144	-	-
TOTAL	321,766	324,770	366,100	433,900
OPERATING EXPENSES				
5200 Office Supplies	896	839	500	500
5201 Computer Supplies	334	3	200	200
5203 Paper, Stationery and Forms	103	130	200	200
5205 Safety & Training Materials	249	104	400	400
5212 Motor Fuel	5,792	6,808	5,500	7,300
5218 Uniforms	924	825	900	1,100
5219 Other Miscellaneous Supplies	186	1,340	-	-
5220 Repair & Maintenance Supplies	-	-	-	10,000
5240 Small Tools	754	-	1,100	1,100
5241 Small Equipment	8,250	2,014	6,800	10,500
5242 Survey Equipment and Supplies	6,064	9,885	7,500	3,900
5303 Engineering Services	23,531	95,936	15,000	-
5310 Contract Services	-	-	-	-
5320 Data Services	1,895	1,783	1,600	1,700

City of Duluth Minnesota - 2020 Budget

Engineering

520-500-1930

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

Expense Detail	2017 Actual	2018 Actual	2019 Budget	2020 Proposed
5321 Telephone	3,990	3,191	3,500	3,500
5322 Postage	-	118	100	100
5331 Training Expenses	12,892	7,371	13,400	13,100
5335 Mileage Reimbursement	1	5	300	200
5355 Printing and Copying	1,320	574	1,000	1,000
5356 Copier, Printer Lease & Supplies	204	174	800	800
5404 Equipment Maintenance Repair	390	359	1,600	1,600
5409 Fleet Services	14,651	11,533	17,400	17,400
5414 Software Lic & Mtc Agreements	15,125	14,608	18,200	22,500
5433 Dues and Subscriptions	191	179	700	3,300
5435 Books and Pamphlets	-	9	-	-
5438 Licenses	-	449	400	300
5441 Other Services and Charges	8,321	5,644	4,700	5,300
5486 One Call System	3,259	2,843	3,600	3,600
TOTAL	109,322	166,724	105,400	109,600
1930 TOTAL - ENGINEERING	1,201,970	1,274,709	1,308,800	1,503,000

City of Duluth Minnesota - 2020 Budget

Customer Service

520-500-1940

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

Expense Detail	2017 Actual	2018 Actual	2019 Budget	2020 Proposed
PERSONAL SERVICES				
5100 Permanent Employees - Regular	2,236,395	2,342,909	2,601,400	2,823,200
5101 Permanent Employees - Overtime	64,990	57,363	76,500	79,500
5103 Temporary Wages	17,325	17,196	25,000	25,000
5111 Long-Term Disability Wages	-	1,825	-	-
5118 Meal Allowance	474	192	500	300
TOTAL	2,319,184	2,419,485	2,703,400	2,928,000
EMPLOYEE BENEFITS				
5121 P.E.R.A.	167,164	175,528	197,300	213,500
5122 F.I.C.A. Social Security	139,136	144,305	167,600	181,500
5123 F.I.C.A. Medicare	32,539	33,748	39,200	42,500
5125 Dental Insurance	13,387	13,529	14,700	15,800
5126 Life Insurance	5,827	5,891	7,100	7,700
5127 Health Care Savings	52,044	49,946	52,800	78,200
5130 Cafeteria Plan Benefits	519,492	577,315	701,700	785,900
5133 Health or Fitness Program	251	244	-	-
TOTAL	929,840	1,000,506	1,180,400	1,325,100
OPERATING EXPENSES				
5200 Office Supplies	2,990	1,791	3,100	3,100
5201 Computer Supplies/Software	2,922	5,648	800	800
5205 Safety & Training Materials	237	3,280	-	-
5210 Plant/Operating Supplies	27,053	36,981	40,000	35,000
5212 Motor Fuel	37,526	46,021	45,000	48,900
5215 Shop Materials	11,103	7,393	17,000	17,000
5218 Uniforms	10,093	13,160	8,500	8,500
5219 Other Miscellaneous Supplies	164,608	193,930	132,000	132,000
5220 Repair & Maintenance Supplies	62,708	63,973	25,000	35,000

City of Duluth Minnesota - 2020 Budget

Customer Service

520-500-1940

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

Expense Detail	2017 Actual	2018 Actual	2019 Budget	2020 Proposed
5227 Utility System Maintenance Supply	298,475	228,490	275,500	302,100
5228 Painting Supplies	6,094	10,001	7,500	7,500
5240 Small Tools	53,965	35,976	27,400	27,400
5241 Small Equipment	57,078	24,747	34,200	30,000
5310 Contract Services	59,751	61,098	69,200	67,200
5320 Data Services	-	-	-	15,000
5321 Telephone	8,559	9,230	8,600	9,700
5322 Postage	67,933	68,776	75,300	75,300
5331 Training / Travel	27,589	6,846	34,300	28,000
5335 Mileage Reimbursement	167	399	200	200
5339 Armored Pickup	2,008	2,484	2,100	2,800
5340 Advertising and Promotion	82,905	88,594	92,000	92,000
5355 Printing & Copying	709	2,995	3,200	3,200
5356 Copier, Printer Lease & Supplies	387	1,064	700	700
5401 Bldg/Structure Repair & Maintenance	-	172	-	-
5404 Equipment Repair & Maintenance	1,380	7,414	1,600	1,400
5409 Fleet Services	54,748	86,145	59,000	71,800
5414 Software Lic & Mtc Agreements	7,171	7,458	7,200	7,200
5418 Vehicle/Equipment Lease	1,393	928	-	-
5427 Credit Card Commissions	49,032	69,450	54,000	58,000
5432 Uncollectible Accounts	5,807	41,243	55,000	55,000
5433 Dues and Subscriptions	815	3,043	3,900	3,400
5441 Other Services & Charges	26,374	25,674	32,400	31,900
5487 Conservation Improvement	151,975	109,945	221,900	221,900
5615 Customer Deposit Refund Interest	18,729	41,061	20,000	40,000
TOTAL	1,302,284	1,305,410	1,356,600	1,432,000
1940 TOTAL - CUSTOMER SERVICES	4,551,308	4,725,401	5,240,400	5,685,100

City of Duluth Minnesota - 2020 Budget

Utility Operations

520-500-1945

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

Expense Detail	2017 Actual	2018 Actual	2019 Budget	2020 Proposed
PERSONAL SERVICES				
5100 Permanent Employees - Regular	1,346,943	1,463,910	1,367,200	1,143,700
5101 Permanent Employees - Overtime	98,808	123,158	108,000	111,200
5118 Meal Allowance	2,777	3,026	3,000	3,000
TOTAL	1,448,528	1,590,094	1,478,200	1,257,900
EMPLOYEE BENEFITS				
5121 P.E.R.A.	105,589	116,024	108,200	92,000
5122 F.I.C.A. Social Security	88,327	96,636	91,500	77,800
5123 F.I.C.A. Medicare	20,657	22,601	21,400	18,200
5125 Dental Insurance	8,119	8,601	8,000	6,400
5126 Life Insurance	3,537	3,751	3,900	3,100
5127 Health Care Savings	27,016	35,322	30,000	20,500
5130 Cafeteria Plan Benefits	286,805	326,986	351,400	284,200
5133 Health or Fitness Program	290	357	-	-
5141 Unemployment Compensation	916	1,375	-	-
TOTAL	541,256	611,653	614,400	502,200
OPERATING EXPENSES				
5200 Office Supplies	2,476	1,221	2,100	2,000
5201 Computer Supplies/Software	174	223	300	300
5205 Safety & Training Materials	10,236	12,485	8,500	8,500
5210 Plant Operations Supplies	14,039	15,663	14,600	14,600
5212 Motor Fuel	30,653	44,243	41,800	47,400
5215 Shop Materials	16,868	17,242	15,000	15,000
5218 Uniforms	9,454	10,725	10,100	9,800
5219 Other Miscellaneous Supplies	5,957	4,008	3,000	2,500
5220 Repair and Maintenance Supplies	14,825	12,735	7,300	8,800
5222 Paving Materials	11,649	19,366	20,000	22,000
5224 Gravel & Other Maintenance Supplies	68,114	65,364	57,000	59,000
5227 Utility Maintenance Supply	113,763	(25,783)	148,100	136,500
5228 Painting Supplies	455	408	500	500
5240 Small Tools	22,604	21,609	21,300	21,300
5241 Small Equipment	13,420	1,737	12,300	7,700

City of Duluth Minnesota - 2020 Budget

Utility Operations

520-500-1945

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

Expense Detail	2017 Actual	2018 Actual	2019 Budget	2020 Proposed
5310 Contract Services	4,927	6,583	6,000	5,200
5320 Data Services	-	-	-	3,200
5321 Telephone	2,671	3,086	3,100	3,000
5331 Training Expense	7,383	19,096	10,800	10,800
5333 Freight/Delivery Charges	101	2,066	500	1,800
5335 Mileage Reimbursement	2,235	2,138	2,300	3,400
5355 Printing and Copying	147	-	500	300
5356 Copier, Printer Lease & Supplies	219	248	500	300
5384 Refuse Disposal	6,373	7,689	7,800	7,800
5400 Misc Repair & Mtc Service	-	-	-	-
5401 Bldg/Structure Repair & Mtc	207	-	-	-
5404 Equipment Repair & Maintenance	10,687	18,031	10,000	11,000
5409 Fleet Service Charges	71,913	98,109	88,300	93,000
5414 Software Lic & Mtc Agreements	-	26	-	-
5415 Vehicle/Equipment Rental	43,853	7,937	13,000	8,000
5419 Other Rentals	490	101	-	-
5441 Other Services & Charges	429	2,330	2,000	2,500
5450 Laundry	4,477	4,550	8,400	8,400
5700 Transfer to General Fund	48,459	61,176	103,800	103,800
TOTAL	539,258	434,412	618,900	618,400
1945 TOTAL - UTILITY OPERATIONS	2,529,042	2,636,159	2,711,500	2,378,500

City of Duluth Minnesota - 2020 Budget

Natural Gas

520-500-1960

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

Expense Detail	2017 Actual	2018 Actual	2019 Budget	2020 Proposed
PERSONAL SERVICES				
5100 Permanent Employees - Regular	349,235	338,712	343,400	303,000
5101 Permanent Employees - Overtime	10,423	15,657	9,000	4,000
5118 Meal Allowance	96	96	-	-
TOTAL	359,754	354,465	352,400	307,000
EMPLOYEE BENEFITS				
5121 P.E.R.A. Contribution	25,784	26,367	26,000	22,600
5122 F.I.C.A. Social Security	21,788	21,485	21,800	19,000
5123 F.I.C.A. Medicare	5,095	5,025	5,100	4,500
5125 Dental Insurance	1,600	1,564	1,600	1,300
5126 Life Insurance	702	682	800	600
5127 Health Care Savings	10,268	15,242	12,400	3,500
5130 Cafeteria Plan Benefits	70,752	69,037	74,300	60,100
5133 Health or Fitness Program	-	72	-	-
TOTAL	135,989	139,474	142,000	111,600
OPERATING EXPENSES				
5200 Office Supplies	441	282	800	800
5201 Computer Supplies/Software	4,187	2,233	6,000	10,000
5210 Plant Operations Supplies	23,874	28,206	21,000	24,500
5212 Motor Fuel	2,937	3,000	5,000	3,200
5218 Uniforms	658	656	800	1,100
5219 Other Miscellaneous Supplies	3,395	1,911	2,000	2,000
5220 Repair & Maintenance Supplies	65,504	53,542	92,000	72,000
5227 Utility System Mtc Supplies	-	2,353	-	-
5241 Small Equipment	10,469	1,308	6,000	6,000
5280 Natural Gas Purchases	18,991,411	20,731,398	20,906,700	22,558,600
5310 Contract Services	33	-	-	-
5319 Other Professional Services	12,220	47	-	-
5320 Data Services	-	-	-	1,000

City of Duluth Minnesota - 2020 Budget

Natural Gas

520-500-1960

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

Expense Detail	2017 Actual	2018 Actual	2019 Budget	2020 Proposed
5321 Telephone	1,746	2,003	2,200	1,800
5331 Training Expense	12,305	4,882	20,300	14,200
5333 Freight/Delivery Charges	-	89	-	-
5356 Copier, Printer Lease & Supplies	34	-	300	300
5381 Electricity	11,880	9,581	12,000	11,000
5382 Water/Sewer/Gas	2,183	1,765	2,000	2,000
5400 Miscellaneous Repair & Maint	-	68	-	-
5404 Equipment Maintenance Repair	160	17,755	1,000	5,000
5409 Fleet Services Charges	3,237	3,408	4,500	4,600
5414 Software Lic & Mtc Agreements	10,334	9,488	3,500	-
5433 Dues and Subscriptions	5,643	5,305	6,600	500
5438 Licenses	43	265	-	-
5441 Other Services & Charges	53,989	6,686	6,000	6,000
5450 Laundry	552	759	900	-
TOTAL	19,217,235	20,886,990	21,099,600	22,724,600
1960 TOTAL - NATURAL GAS	19,712,978	21,380,929	21,594,000	23,143,200

City of Duluth Minnesota - 2020 Budget

Sewer Fund

530

The Sewer Fund accounts for the provision of sanitary sewer service as a self-supporting enterprise fund. Activities include the operation and maintenance of the City's sanitary sewer collection system. The major funding source is user charges, representing 80% of total revenues for 2020. 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	2017 Actual	2018 Actual	2019 Budget	2020 Proposed
REVENUE				
Operating Revenue	17,923,927	18,081,470	18,580,400	22,856,100
Non-Operating Revenue	789,614	100,372	89,000	89,000
	<u>18,713,541</u>	<u>18,181,842</u>	<u>18,669,400</u>	<u>22,945,100</u>
EXPENSES				
Personal Services	3,132,134	3,498,683	3,445,400	3,637,200
Supplies	272,270	254,176	349,200	434,500
Other Services & Charges	931,639	963,159	990,100	1,009,500
WLSSD Treatment	8,986,192	9,234,233	9,254,200	9,272,100
Utilities	168,331	140,613	128,400	134,900
Depreciation/ Amortization	1,377,332	1,431,919	1,543,000	1,569,100
Sanitary Sewer -Grants	212,765	187,432	300,000	240,000
Improvements -Non-Capital	19,440	34,123	80,000	68,400
Debt Service - Interest	160,317	125,813	111,200	77,900
Debt Service - Other	3,399	3,831	3,900	(9,200)
Capital Lease Interest	58,355	50,723	46,100	38,000
Transfers	98,909	114,776	159,300	163,700
	<u>15,421,083</u>	<u>16,039,481</u>	<u>16,410,800</u>	<u>16,636,100</u>
ESTIMATED OPERATING INCOME (LOSS)	3,292,458	2,142,361	2,258,600	6,309,000
Other Sources of Cash	1,517,565	3,723,439	1,546,900	1,559,900
Other Uses of Cash	(6,101,673)	(4,308,591)	(3,838,400)	(8,448,500)
Increase (Decrease) in Cash	(1,291,650)	1,557,209	(32,900)	(579,600)

City of Duluth Minnesota - 2020 Budget

Sewer Fund Estimated Unrestricted Cash Balance

OPERATING FUND	2019 Budget	2019 Projected	2020 Proposed
ESTIMATED OPERATING INCOME (LOSS)	2,258,600	2,677,800	6,309,000
<u>Other Sources of Cash</u>			
Depreciation and Amortization	1,543,000	1,472,100	1,569,100
Interest from Bond Discount	3,900	3,900	(9,200)
PERA Retirement, GASB 68	-	87,000	-
Due from Other Funds	-	5,302	-
Special Assessment Principal	-	117,320	-
Total Other Sources of Cash	1,546,900	1,685,622	1,559,900
<u>Other Uses of Cash</u>			
Due to Other Funds	-	22,875	-
Infrastructure System Replacement Fund	119,900	119,900	119,900
Capital Improvements from Current Revenues	1,800,000	2,073,000	6,430,000
Capital Equipment Purchases	414,800	228,000	405,500
Bond Principal Payments	1,292,000	1,237,000	1,273,300
AMR Lease Principal Payment	211,700	211,700	219,800
Total Other Uses of Cash	3,838,400	3,892,475	8,448,500
INCREASE (DECREASE) IN CASH	(32,900)	470,947	(579,600)
ESTIMATED UNRESTRICTED CASH AND DEBT SERVICE CASH - BEGINNING	1,323,410	1,836,814	2,307,761
ESTIMATED UNRESTRICTED CASH AND DEBT SERVICE CASH - ENDING	1,290,510	2,307,761	1,728,161

City of Duluth Minnesota - 2020 Budget

Sewer Fund

530

Revenue Detail	2017 Actual	2018 Actual	2019 Budget	2020 Proposed
OPERATING REVENUES:				
4636 Sale of Materials	-	371	500	500
4700 Other Sources	-	1,939	-	4,343,000
4802 Interest Earned on Customer Accts	52,997	53,182	53,500	53,500
4805 Reimbursements	33,868	32,086	27,000	28,000
4809 Misc. Operating Revenue	2,667	4,276	2,000	2,000
4831 Fixed Rate Charges	1,940,283	1,940,687	1,936,300	1,940,100
4832 Overcharge Refunds	(29,284)	-	-	-
4833 Sewer Revenues	15,772,668	15,878,641	16,409,300	16,329,600
4834 Fond du Lac Grinder Pump Surcharge	11,945	11,889	11,800	11,900
4839 Point of Sale Inspection Fee	127,700	150,773	130,000	140,000
4851 Interest Income - Other Sources	11,083	7,626	10,000	7,500
TOTAL OPERATING REVENUES	17,923,927	18,081,470	18,580,400	22,856,100
NON-OPERATING REVENUES:				
4220 Minnesota Grants - Capital	489,257	-	-	-
4230 Pera Aid	8,283	8,283	8,300	8,300
4601 Change in Fair Value Investments	(6,321)	(2,494)	-	-
4853 Gain on Sale of Assets	17,735	17,572	3,000	3,000
4854 Utility Special Assessments	(1,323)	(704)	-	-
4857 Capital Contributions	204,268	-	-	-
4730 Transfer from Enterprise Funds	77,715	77,715	77,700	77,700
TOTAL NON-OPERATING REVENUES	789,614	100,372	89,000	89,000
TOTAL REVENUE	18,713,541	18,181,842	18,669,400	22,945,100

City of Duluth Minnesota - 2020 Budget

Director's Office

530-500-1900

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

Expense Detail	2017 Actual	2018 Actual	2019 Budget	2020 Proposed
PERSONAL SERVICES				
5100 Permanent Employees - Regular	57,821	60,583	61,900	63,800
5101 Permanent Employees - Overtime	571	479	500	500
TOTAL	58,392	61,062	62,400	64,300
EMPLOYEE BENEFITS				
5121 P.E.R.A.	4,185	4,416	4,600	4,700
5122 F.I.C.A. Social Security	3,487	3,560	3,900	4,000
5123 F.I.C.A. Medicare	845	882	900	900
5125 Dental Insurance	236	242	200	200
5126 Life Insurance	103	105	100	100
5127 Health Care Savings	1,575	1,693	800	800
5130 Cafeteria Plan Benefits	4,392	5,589	6,100	6,700
TOTAL	14,823	16,487	16,600	17,400
OPERATING EXPENSES				
5241 Small Equipment	81	-	300	100
5321 Telephone	120	120	100	100
5331 Training Expense	-	211	200	200
5335 Mileage Reimbursement	276	209	300	200
5356 Copier, Printer Lease & Supplies	61	39	100	100
TOTAL	538	579	1,000	700
1900 TOTAL - DIRECTOR'S OFFICE	73,753	78,128	80,000	82,400

City of Duluth Minnesota - 2020 Budget

Capital

530-500-1905

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

Expense Detail

	2017 Actual	2018 Actual	2019 Budget	2020 Proposed
OPERATING EXPENSES				
5420 Depreciation	1,377,332	1,431,919	1,543,000	1,569,100
5535 Improvements (Non-Capital)	19,440	34,123	80,000	68,400
5540 Equipment (Non-Capital)	13,767	348	-	-
5611 Bond Interest	160,317	125,813	111,200	77,900
5613 Interest - from Amortization	3,399	3,831	3,900	(9,200)
5614 Capital Lease Interest	58,355	50,723	46,100	38,000
5620 Fiscal Agents Fee	1,900	1,743	1,900	1,900
TOTAL	1,634,510	1,648,500	1,786,100	1,746,100
NON-OPERATING EXPENSES				
5510 Land	5,263	-	-	-
5532 Capital Improvements-Bond	314,404	-	-	-
5533 Capital Improvements - Revenue	473,147	2,034,177	1,800,000	6,430,000
5580 Capital Equipment	144,769	310,665	414,800	405,500
TOTAL	937,583	2,344,842	2,214,800	6,835,500
1905 TOTAL - CAPITAL	2,572,093	3,993,342	4,000,900	8,581,600

City of Duluth Minnesota - 2020 Budget

Utility General Expense

530-500-1915

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

Expense Detail	2017 Actual	2018 Actual	2019 Budget	2020 Proposed
PERSONAL SERVICES				
5100 Permanent Employees - Regular	31,642	29,730	33,900	35,000
5101 Permanent Employees - Overtime	494	965	-	-
TOTAL	32,136	30,695	33,900	35,000
EMPLOYEE BENEFITS				
5121 P.E.R.A.	2,192	2,274	2,500	2,500
5121 P.E.R.A., GASB 68	(13,619)	87,004	-	-
5122 F.I.C.A. Social Security	1,973	1,899	2,100	2,200
5123 F.I.C.A. Medicare	461	444	500	500
5125 Dental Insurance	229	231	200	200
5126 Life Insurance	1,443	1,555	100	100
5127 Health Care Savings	1,955	469	500	500
5130 Cafeteria Plan Benefits	8,182	8,217	10,300	4,700
5133 Health or Fitness Program	32	45	-	-
5134 Other Post Retirement Benefits	(66,119)	(117,987)	-	-
5135 Retiree Health Insurance	148,756	152,476	157,500	172,100
5151 Worker's Compensation	32,900	41,900	37,800	34,000
TOTAL	118,385	178,527	211,500	216,800
OPERATING EXPENSES				
5200 Office Supplies	-	15	100	100
5201 Computer Supplies/Software	173	-	-	-
5205 Safety & Training	390	1,614	600	600
5211 Cleaning & Janitorial Supplies	3,295	4,079	3,500	3,500
5212 Motor Fuels	60	-	200	-
5218 Uniforms	138	308	100	100
5219 Other Miscellaneous Supplies	30	-	-	-
5241 Small Equipment	795	313	1,200	1,900
5301 Auditing Services	1,405	1,378	1,300	1,300
5305 Medical Services/Testing Fees	2,820	4,731	4,000	1,400
5310 Contract Services	2,461	7,228	-	-

City of Duluth Minnesota - 2020 Budget

Utility General Expense

530-500-1915

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

Expense Detail	2017 Actual	2018 Actual	2019 Budget	2020 Proposed
5320 Data Services	16,298	16,727	16,600	12,500
5321 Telephone	2,716	2,804	2,800	2,800
5331 Training / Travel	373	575	2,800	2,800
5335 Mileage Reimbursement - Local	-	230	200	200
5356 Copier, Printer Lease & Supplies	6,792	5,771	5,500	5,500
5360 Insurance	-	12,000	24,100	23,600
5381 Electricity	14,201	13,925	13,500	13,000
5382 Water, Gas & Sewer	11,044	11,105	13,900	13,400
5384 Refuse Disposal	2,322	2,663	2,500	2,600
5401 Building Repair & Maintenance	6,443	32,876	6,400	4,100
5404 Equipment/Machinery Repair & Mtc	3,938	713	1,700	1,700
5414 Software Lic & Mtc Agreements	44,446	44,624	43,600	45,000
5441 Other Services & Charges	3,798	4,618	3,700	3,700
5450 Laundry	1,000	944	1,200	1,200
5493 Cost Allocation	232,800	204,600	208,200	230,400
5700 Transfer to General Fund	50,450	53,600	55,600	60,000
TOTAL	408,188	427,441	413,300	431,400
1915 TOTAL - UTILITY GENERAL	558,709	636,663	658,700	683,200

City of Duluth Minnesota - 2020 Budget

Engineering

530-500-1930

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

Expense Detail	2017 Actual	2018 Actual	2019 Budget	2020 Proposed
PERSONAL SERVICES				
5100 Permanent Employees - Regular	337,471	378,904	371,600	408,000
5101 Permanent Employees - Overtime	34,272	33,405	30,000	45,000
5103 Temporary Wages	2,914	309	2,700	2,700
5111 Long-Term Disability Wages	-	-	-	-
5118 Meal Allowance	1,218	672	1,200	900
TOTAL	375,875	413,290	405,500	456,600
EMPLOYEE BENEFITS				
5121 P.E.R.A.	27,318	30,152	29,700	33,400
5122 F.I.C.A. Social Security	22,527	24,810	25,100	28,300
5123 F.I.C.A. Medicare	5,268	5,802	5,900	6,600
5125 Dental Insurance	1,848	2,013	2,000	2,100
5126 Life Insurance	805	876	1,000	1,000
5127 Health Care Savings	6,673	5,959	5,500	6,400
5130 Cafeteria Plan Benefits	76,381	81,551	99,800	101,000
5133 Health or Fitness Program	201	111	-	-
TOTAL	141,021	151,274	169,000	178,800
OPERATING EXPENSES				
5200 Office Supplies	488	825	500	500
5201 Computer Supplies	324	30	200	200
5203 Paper, Stationary & Forms	56	94	200	200
5205 Safety & Training Materials	121	97	500	500
5212 Motor Fuels	2,664	2,947	3,000	3,200
5218 Uniforms	283	415	400	400
5219 Other Miscellaneous Supplies	12	161	-	-
5240 Small Tools	187	513	700	700
5241 Small Equipment	3,949	659	2,000	4,100
5242 Survey Equipment and Supplies	2,021	3,285	7,500	3,900
5303 Engineering Services	10,514	102	10,000	-
5310 Contract Services	-	-	-	-
5320 Data Services	1,626	1,644	1,600	1,700
5321 Telephone	1,657	1,858	2,000	2,000

City of Duluth Minnesota - 2020 Budget

Engineering

530-500-1930

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

Expense Detail	2017	2018	2019	2020
	Actual	Actual	Budget	Proposed
5322 Postage	-	66	100	100
5331 Training Expenses	2,307	605	4,900	4,600
5335 Mileage Reimbursement - Local	2,118	2,055	2,000	2,000
5355 Printing and Copying	828	192	1,000	1,000
5356 Copier, Printer Lease & Supplies	152	165	700	700
5404 Equipment Maintenance/Repair	378	339	1,600	1,600
5409 Fleet Services Charges	4,053	3,438	5,800	5,800
5414 Software Lic & Mtc Agreements	7,274	8,328	12,300	13,000
5433 Dues & Subscriptions	191	179	800	800
5435 Books & Pamphlets	-	8	-	-
5438 Licenses	-	204	-	100
5441 Other Services and Charges	3,840	3,630	4,100	4,100
5486 One Call System	3,077	2,809	3,600	3,600
TOTAL	48,120	34,648	65,500	54,800
1930 TOTAL - ENGINEERING	565,016	599,212	640,000	690,200

City of Duluth Minnesota - 2020 Budget

Customer Service

530-500-1940

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

Expense Detail	2017 Actual	2018 Actual	2019 Budget	2020 Proposed
PERSONAL SERVICES				
5100 Permanent Employees - Regular	169,938	177,217	186,300	230,300
5101 Permanent Employees - Overtime	1,132	210	2,300	2,300
TOTAL	171,070	177,427	188,600	232,600
EMPLOYEE BENEFITS				
5121 P.E.R.A.	12,392	12,958	13,800	17,000
5122 F.I.C.A. Social Security	10,194	10,606	11,700	14,400
5123 F.I.C.A. Medicare	2,384	2,480	2,700	3,400
5125 Dental Insurance	1,110	1,113	1,100	1,300
5126 Life Insurance	483	485	500	600
5127 Health Care Savings	5,828	3,625	3,400	5,100
5130 Cafeteria Plan Benefits	39,086	42,932	47,300	61,800
5133 Health or Fitness Program	85	122	-	-
TOTAL	71,562	74,321	80,500	103,600
OPERATING EXPENSES				
5200 Office Supplies	759	252	1,000	1,000
5201 Computer Supplies	-	-	400	400
5212 Motor Fuel	732	285	-	-
5241 Small Equipment	1,120	310	2,500	3,100
5310 Contract Services	29,725	30,479	34,600	33,600
5321 Telephone	226	248	300	300
5322 Postage	33,981	34,402	37,800	37,800
5331 Training Expense	965	1,529	2,400	3,000
5339 Armored Pickup	944	1,168	1,000	1,400
5355 Printing & Copying	294	1,578	1,400	1,400
5356 Copier, Printer Lease & Supplies	157	398	300	300
5401 Building Repair & Maintenance	-	350	-	-
5404 Equipment Repair & Maintenance	214	208	300	200
5409 Fleet Services	5,099	32	-	-
5414 Software Lic & Mtc Agreements	3,728	3,877	4,100	4,100

City of Duluth Minnesota - 2020 Budget

Customer Service

530-500-1940

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

Expense Detail	2017 Actual	2018 Actual	2019 Budget	2020 Proposed
5418 Vehicle/Equipment Lease	724	869	-	-
5427 Credit Card Commission	29,477	35,270	25,000	28,000
5432 Uncollectible Accounts	3,464	20,738	23,000	23,000
5441 Other Services & Charges	111	396	700	700
TOTAL	111,720	132,389	134,800	138,300
1940 TOTAL-CUSTOMER SERVICES	354,352	384,137	403,900	474,500

City of Duluth Minnesota - 2020 Budget

Utility Operations

530-500-1945

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

Expense Detail	2017 Actual	2018 Actual	2019 Budget	2020 Proposed
PERSONAL SERVICES				
5100 Permanent Employees - Regular	1,005,240	1,129,202	946,700	994,400
5101 Permanent Employees - Overtime	61,322	88,071	72,000	74,100
5103 Temporary Wages	13,582	17,748	23,700	23,700
5118 Meal Allowance	1,791	2,687	2,000	2,000
TOTAL	1,081,935	1,237,708	1,044,400	1,094,200
EMPLOYEE BENEFITS				
5121 P.E.R.A.	77,833	88,612	74,900	78,500
5122 F.I.C.A. Social Security	65,556	73,985	64,600	67,700
5123 F.I.C.A. Medicare	15,332	17,303	15,100	15,800
5125 Dental Insurance	6,510	7,159	5,800	5,900
5126 Life Insurance	2,857	3,120	2,800	2,800
5127 Health Care Savings	38,108	24,323	24,500	20,900
5130 Cafeteria Plan Benefits	263,629	318,943	274,100	282,600
5133 Health or Fitness Program	23	18	-	-
5141 Unemployment Compensation	2,565	2,056	-	-
TOTAL	472,413	535,519	461,800	474,200
OPERATING EXPENSES				
5200 Office Supplies	1,478	1,292	2,100	3,000
5201 Computer Supplies	1,223	3,063	1,400	3,000
5205 Safety & Training Materials	6,313	6,586	6,200	6,500
5210 Plant Operations Supplies	50,130	43,729	30,100	33,200
5212 Motor Fuel	38,686	52,948	48,000	56,600
5215 Shop Materials	1,165	240	1,500	1,000
5218 Uniforms	8,545	10,023	11,000	11,200
5219 Other Miscellaneous Supplies	7,916	11,222	2,500	2,000
5220 Repair and Maintenance Supplies	8,226	42,374	17,600	119,100
5222 Paving Materials	9,931	12,369	15,000	15,000
5224 Gravel and other Mtc Materials	54,871	36,164	50,000	48,000

City of Duluth Minnesota - 2020 Budget

Utility Operations

530-500-1945

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

Expense Detail	2017 Actual	2018 Actual	2019 Budget	2020 Proposed
5227 Utility Maintenance Supply	31,178	(3,106)	88,300	79,500
5240 Small Tools	10,643	10,869	9,000	9,000
5241 Small Equipment	6,103	4,703	19,200	9,300
5310 Contract Services	19,272	19,448	27,500	51,100
5320 Data Services	-	-	-	3,000
5321 Telephone	1,603	2,063	2,000	2,000
5331 Training Expense	15,087	8,446	14,400	12,400
5333 Freight/Delivery Charges	749	1,383	500	900
5335 Mileage Reimbursement	2,496	2,898	2,500	3,400
5355 Printing and Copying	138	-	1,000	500
5356 Copier, Printer Lease & Supplies	642	289	500	500
5381 Electricity	133,537	105,786	91,000	97,000
5382 Water, Gas & Sewer	9,549	9,797	10,000	11,500
5384 Refuse Disposal	12,865	14,555	16,000	16,000
5404 Equipment Maintenance/Repair	13,456	33,367	27,000	10,000
5409 Fleet Service Charges	108,278	104,132	126,000	127,900
5410 Fond Du Lac Grinder Pump	-	-	1,500	-
5414 Software Lic & Mtc Agreements	1,844	1,443	1,300	1,600
5415 Vehicle/Equipment Rental	9,439	17,139	6,500	7,000
5419 Other Rentals	-	101	-	-
5433 Dues and Subscriptions	275	951	900	900
5438 Licenses	849	664	1,000	1,000
5441 Other Services & Charges	3,465	3,442	3,000	3,000
5443 Board & Meeting Expenses	77	-	-	-
5450 Laundry	4,311	4,089	4,800	5,600
5700 Transfer to General Fund	48,459	61,176	103,700	103,700
TOTAL	622,799	623,645	743,000	855,400
1945 TOTAL - UTILITY OPERATIONS	2,177,147	2,396,872	2,249,200	2,423,800

City of Duluth Minnesota - 2020 Budget

Wastewater Treatment

530-500-1965

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

Expense Detail	2017 Actual	2018 Actual	2019 Budget	2020 Proposed
OPERATING EXPENSES				
5484 Western Lake Superior Sanitary District Service Charge	8,986,192	9,234,233	9,254,200	9,272,100
5485 Western Lake Superior Sanitary District Testing	216,697	216,889	217,000	216,000
1965 TOTAL- SEWER TREATMENT	9,202,889	9,451,122	9,471,200	9,488,100

City of Duluth Minnesota - 2020 Budget

Inflow and Infiltration

530-500-1970

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

Expense Detail	2017 Actual	2018 Actual	2019 Budget	2020 Proposed
PERSONAL SERVICES				
5100 Permanent Employees - Regular	407,358	402,508	503,600	508,000
5101 Permanent Employees - Overtime	15,940	29,304	15,000	15,500
5118 Meal Allowance	161	446	300	300
TOTAL	423,459	432,258	518,900	523,800
EMPLOYEE BENEFITS				
5121 P.E.R.A.	30,812	32,322	38,500	38,700
5122 F.I.C.A. Social Security	25,592	25,784	32,200	32,500
5123 F.I.C.A. Medicare	5,985	6,030	7,500	7,600
5125 Dental Insurance	2,369	2,363	2,900	2,800
5126 Life Insurance	1,026	1,029	1,400	1,400
5127 Health Care Savings	6,491	8,517	12,100	7,400
5130 Cafeteria Plan Benefits	98,536	113,926	157,700	149,500
5133 Health or Fitness Program	252	144	-	-
TOTAL	171,063	190,115	252,300	239,900
OPERATING EXPENSES				
5200 Office Supplies	1,091	768	1,000	1,000
5201 Computer Supplies/Software	-	103	-	-
5205 Safety & Training	32	65	200	1,600
5212 Motor Fuels	2,622	2,414	3,500	3,800
5218 Uniforms	1,980	1,571	1,700	1,700
5220 Repair & Maintenance Supplies	2,652	304	-	-
5240 Small Tools	-	62	-	-
5241 Small Equipment	9,807	211	16,000	5,500
5321 Telephone	1,374	1,361	1,300	2,800
5322 Postage	-	-	700	700
5331 Training Expense	3,040	1,217	5,300	5,300
5335 Mileage Reimbursement	10,453	8,422	5,000	6,300

City of Duluth Minnesota - 2020 Budget

Inflow and Infiltration

530-500-1970

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

Expense Detail	2017 Actual	2018 Actual	2019 Budget	2020 Proposed
5355 Printing & Copying	75	900	2,000	2,000
5356 Copier, Printer Lease & Supplies	134	-	200	200
5404 Equipment Maintenance Repair	33	-	3,000	3,000
5409 Fleet Services	4,419	2,780	5,200	4,900
5418 Vehicle/Equipment Lease	6,978	6,978	1,800	-
5441 Other Services and Charges	584	5,752	1,500	3,000
5450 Laundry	2,146	2,134	2,100	2,300
5482 Private Property Sewer Grants	212,765	187,432	300,000	240,000
TOTAL	260,185	222,474	350,500	284,100
1970 TOTAL INFLOW & INFILTRATION	854,707	844,847	1,121,700	1,047,800

City of Duluth Minnesota - 2020 Budget

Clean Water Surcharge Fund

532

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

Estimated Income and Expense	2017 Actual	2018 Actual	2019 Budget	2020 Proposed
REVENUE				
Operating Revenue	1,625,730	1,637,195	1,632,000	1,643,500
Non-Operating Revenue	(240)	(783)	-	-
	<u>1,625,490</u>	<u>1,636,412</u>	<u>1,632,000</u>	<u>1,643,500</u>
EXPENSES				
Other Services & Charges	9,252	7,266	7,600	8,200
Depreciation/ Amortization	557,796	562,745	566,900	566,900
Grants & Awards	48,000	243,320	400,000	400,000
Debt Service - Interest	137,301	121,252	110,900	94,400
Transfers	70,265	70,265	70,300	70,300
	<u>822,614</u>	<u>1,004,848</u>	<u>1,155,700</u>	<u>1,139,800</u>
ESTIMATED OPERATING INCOME (LOSS)	802,876	631,564	476,300	503,700
Other Sources of Cash	557,796	567,697	566,900	566,900
Other Uses of Cash	(1,143,864)	(1,153,435)	(1,168,000)	(1,185,700)
Increase (Decrease) in Cash	<u>216,808</u>	<u>45,826</u>	<u>(124,800)</u>	<u>(115,100)</u>

City of Duluth Minnesota - 2020 Budget

Clean Water Fund Estimated Unrestricted Cash Balance

<u>OPERATING FUND</u>	2019 Budget	2019 Projected	2020 Proposed
ESTIMATED OPERATING INCOME (LOSS)	476,300	491,200	503,700
<u>Other Sources of Cash</u>			
Depreciation and Amortization	566,900	566,900	566,900
Total Other Sources of Cash	566,900	566,900	566,900
<u>Other Uses of Cash</u>			
Bond Principal Payments	1,168,000	1,168,000	1,185,700
Total Other Uses of Cash	1,168,000	1,168,000	1,185,700
INCREASE (DECREASE) IN CASH	(124,800)	(109,900)	(115,100)
ESTIMATED UNRESTRICTED CASH AND DEBT SERVICE CASH - BEGINNING	1,002,816	805,442	695,542
ESTIMATED UNRESTRICTED CASH AND DEBT SERVICE CASH - ENDING	878,016	695,542	580,442

City of Duluth Minnesota - 2020 Budget

Clean Water Surcharge Fund

532

Revenue Detail	2017 Actual	2018 Actual	2019 Budget	2020 Proposed
OPERATING REVENUES				
4836 I & I Surcharge	8,572	18,346	12,000	12,000
4837 Clean Water Surcharge	1,617,158	1,618,849	1,620,000	1,631,500
TOTAL	1,625,730	1,637,195	1,632,000	1,643,500
NON-OPERATING REVENUES				
4601 Change in Fair Value Investments	(240)	(783)	-	-
TOTAL	(240)	(783)	-	-
TOTAL REVENUE	1,625,490	1,636,412	1,632,000	1,643,500

City of Duluth Minnesota - 2020 Budget

Clean Water Surcharge Fund

532

Expense Detail	2017 Actual	2018 Actual	2019 Budget	2020 Proposed
OPERATING EXPENSES				
5420 Depreciation	557,796	562,745	566,900	566,900
5427 Credit Card Commissions	2,517	3,174	2,600	3,200
5432 Uncollectible Accounts	6,735	4,092	5,000	5,000
5434 Grants & Awards	48,000	243,320	400,000	400,000
5611 Bond Interest	137,301	121,252	110,900	94,400
5700 Transfers to Sewer Fund	70,265	70,265	70,300	70,300
TOTAL	822,614	1,004,848	1,155,700	1,139,800

City of Duluth Minnesota - 2020 Budget

Stormwater Fund

535

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

Estimated Income and Expense	2017 Actual	2018 Actual	2019 Budget	2020 Proposed
REVENUE				
Stormwater Sewer Service	5,254,971	5,245,031	5,260,000	5,255,000
Miscellaneous Revenue	43,300	40,764	33,000	33,500
Non-Operating	388	783	5,600	5,600
	<u>5,298,659</u>	<u>5,286,578</u>	<u>5,298,600</u>	<u>5,294,100</u>
EXPENSES				
Personal Services	2,253,692	2,082,179	2,555,400	2,716,300
Supplies	249,109	229,748	290,600	288,000
Other Services and Charges	566,674	562,484	620,200	626,700
Utilities	21,600	24,264	25,600	25,000
Depreciation and Amortization	418,796	414,418	471,100	490,500
Improvements - Non-Capital	69,634	141,403	135,000	276,400
Debt Service - Interest	21,661	15,719	13,900	10,600
Bond Amortization	(6,818)	(6,548)	(6,500)	(6,500)
Transfers Out	519,833	528,070	547,100	551,500
	<u>4,114,181</u>	<u>3,991,737</u>	<u>4,652,400</u>	<u>4,978,500</u>
ESTIMATED OPERATING INCOME (LOSS)	1,184,478	1,294,841	646,200	315,600
Other Sources of Cash	471,775	494,593	464,600	484,000
Other Uses of Cash	(862,004)	(1,169,091)	(1,632,400)	(1,295,200)
Increase (Decrease) in Cash	<u>794,249</u>	<u>620,343</u>	<u>(521,600)</u>	<u>(495,600)</u>

City of Duluth Minnesota - 2020 Budget

Stormwater Fund Estimated Unrestricted Cash Balance

OPERATING FUND	2019 Budget	2019 Projected	2020 Proposed
ESTIMATED OPERATING INCOME (LOSS)	646,200	1,102,000	315,600
<u>Other Sources of Cash</u>			
Depreciation and Amortization	471,100	444,200	490,500
Interest from Bond Discount	(6,500)	(6,500)	(6,500)
PERA Retirement, GASB #68	-	(172,400)	-
Due from Other Funds	-	5,456	-
Special Assessment Principal	-	894	-
Total Other Sources of Cash	464,600	271,650	484,000
<u>Other Uses of Cash</u>			
Due to Other Funds	-	8,526	-
Capital Improvements from Current Revenues	1,265,000	1,172,000	1,101,400
Capital Equipment Purchases	237,400	230,600	58,800
Bond Principal Payments	130,000	130,000	135,000
Total Other Uses of Cash	1,632,400	1,541,126	1,295,200
INCREASE (DECREASE) IN CASH	(521,600)	(167,476)	(495,600)
ESTIMATED UNRESTRICTED CASH AND DEBT SERVICE CASH - BEGINNING	883,862	1,509,373	1,341,897
ESTIMATED UNRESTRICTED CASH AND DEBT SERVICE CASH - ENDING	362,262	1,341,897	846,297

City of Duluth Minnesota - 2020 Budget

Stormwater Fund

535

Revenue Detail	2017 Actual	2018 Actual	2019 Budget	2020 Proposed
OPERATING REVENUES:				
4636 Sale of Materials	3,767	2,525	3,000	3,000
4700 Other Sources	-	349	-	-
4170 Miscellaneous Permits & Licenses	14,350	14,950	13,000	15,000
4835 Stormwater Revenues	5,254,971	5,245,031	5,260,000	5,255,000
4802 Interest Earned on Customer Accounts	13,744	11,639	13,000	13,000
4805 Reimbursements	8,495	7,797	500	500
4809 Miscellaneous Operating Revenues	-	1,498	-	-
4851 Interest - Other Sources	2,944	2,006	3,500	2,000
TOTAL OPERATING REVENUES	5,298,271	5,285,795	5,293,000	5,288,500
NON-OPERATING REVENUES:				
4601 Change in Fair Value Investments	(5,212)	(4,817)	-	-
4730 Transfers from Enterprise Funds	5,600	5,600	5,600	5,600
TOTAL NON-OPERATING REVENUES	388	783	5,600	5,600
TOTAL REVENUE	5,298,659	5,286,578	5,298,600	5,294,100

City of Duluth Minnesota - 2020 Budget

Director's Office

535-500-1900

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

Expense Detail	2017 Actual	2018 Actual	2019 Budget	2020 Proposed
PERSONAL SERVICES				
5100 Permanent Employees - Regular	57,821	60,583	61,900	63,800
5101 Permanent Employees - Overtime	571	479	500	500
TOTAL	58,392	61,062	62,400	64,300
EMPLOYEE BENEFITS				
5121 P.E.R.A.	4,185	4,416	4,600	4,700
5122 F.I.C.A. Social Security	3,487	3,560	3,900	4,000
5123 F.I.C.A. Medicare	845	882	900	900
5125 Dental Insurance	236	242	200	200
5126 Life Insurance	103	105	100	100
5127 Health Care Savings	1,575	1,693	800	800
5130 Cafeteria Plan Benefits	4,392	5,589	6,100	6,700
TOTAL	14,823	16,487	16,600	17,400
OPERATING EXPENSES				
5241 Small Equipment	81	-	300	100
5321 Telephone	120	120	100	100
5331 Training Expense	-	211	100	100
5335 Mileage Reimbursement-Local	276	209	300	200
5356 Copier, Printer Lease & Spplies	57	56	100	100
TOTAL	534	596	900	600
1900 TOTAL - DIRECTOR'S OFFICE	73,749	78,145	79,900	82,300

City of Duluth Minnesota - 2020 Budget

Capital

535-500-1905

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

Expense Detail	2017 Actual	2018 Actual	2019 Budget	2020 Proposed
OPERATING EXPENSES				
5420 Depreciation	418,796	414,418	471,100	490,500
5535 Improvements (Non-Capital)	69,634	141,403	135,000	276,400
5540 Equipment (Non-Capital)	13,767	348	-	-
5611 Bond Interest	21,661	15,719	13,900	10,600
5613 Interest from Amortization	(6,818)	(6,548)	(6,500)	(6,500)
5620 Fiscal Agent Fees	218	120	200	100
TOTAL	517,258	565,460	613,700	771,100
NON-OPERATING EXPENSES				
5510 Land	5,263	-	-	-
5533 Capital Improvements - Revenue	299,866	713,011	1,265,000	1,101,400
5580 Capital Equipment	158,162	193,929	237,400	58,800
TOTAL	463,291	906,940	1,502,400	1,160,200
1905 TOTAL - CAPITAL	980,549	1,472,400	2,116,100	1,931,300

City of Duluth Minnesota - 2020 Budget

Utility General Expense

535-500-1915

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

Expense Detail	2017 Actual	2018 Actual	2019 Budget	2020 Proposed
PERSONAL SERVICES				
5100 Permanent Employees - Regular	31,641	29,726	33,900	35,000
5101 Permanent Employees - Overtime	494	965	-	-
TOTAL	32,135	30,691	33,900	35,000
EMPLOYEE BENEFITS				
5121 P.E.R.A.	2,191	2,273	2,500	2,500
5121 P.E.R.A., GASB 68	16,184	(172,354)	-	-
5122 F.I.C.A. Social Security	1,973	1,899	2,100	2,200
5123 F.I.C.A. Medicare	461	444	500	500
5125 Dental Insurance	228	229	200	200
5126 Life Insurance	101	98	100	100
5127 Health Care Savings	1,955	469	500	500
5130 Cafeteria Plan Benefits	8,181	8,216	10,300	4,700
5133 Health or Fitness Program	32	45	-	-
5134 Other Post Retirement Benefits	32,684	(8,718)	-	-
5135 Retiree Health Insurance	25,151	27,443	29,600	32,300
5151 Worker's Compensation	13,300	14,000	16,700	17,000
TOTAL	102,441	(125,956)	62,500	60,000
OPERATING EXPENSES				
5200 Office Supplies	-	19	100	100
5205 Safety & Training Materials	390	1,050	600	600
5211 Cleaning and Janitorial Supplies	3,295	3,988	3,500	3,500
5212 Motor Fuels	60	-	200	-
5218 Uniforms	138	308	100	100
5241 Small Equipment	795	313	1,200	1,900
5301 Auditing Services	470	459	400	400
5305 Medical Services/Testing Fees	2,877	4,731	4,000	1,300
5310 Contract Services	2,461	7,228	-	-
5320 Data Services	9,764	9,898	10,000	7,000
5321 Telephone	1,094	1,068	1,000	1,000

City of Duluth Minnesota - 2020 Budget

Utility General Expense

535-500-1915

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

Expense Detail	2017	2018	2019	2020
	Actual	Actual	Budget	Proposed
5331 Training Expenses	157	575	2,800	2,800
5335 Mileage Reimbursement - Local	-	230	200	200
5356 Copier, Printer Lease & Supplies	6,792	5,771	5,500	5,500
5360 Insurance	8,000	14,400	16,700	18,700
5381 Electricity	12,112	13,925	13,500	13,000
5382 Water & Gas	9,488	10,339	12,100	12,000
5384 Refuse Disposal	5,506	6,299	7,500	7,600
5401 Building Repair & Maintenance	6,232	19,732	6,200	3,900
5404 Equipment/Machinery Repair & Mtc	-	678	-	-
5414 Software Lic & Mtc Agreements	26,188	26,810	28,200	29,000
5441 Other Services and Charges	21,328	3,714	3,600	3,600
5450 Laundry	1,000	944	1,200	1,200
5493 Cost Allocation Charges	154,500	149,400	134,400	169,900
5700 Transfer to General Fund	50,450	53,600	55,600	60,000
TOTAL	323,097	335,479	308,600	343,300
1915 TOTAL - UTILITY EXPENSE	457,673	240,214	405,000	438,300

City of Duluth Minnesota - 2020 Budget

Engineering

535-500-1930

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

Expense Detail	2017 Actual	2018 Actual	2019 Budget	2020 Proposed
PERSONAL SERVICES				
5100 Permanent Employees - Regular	458,411	495,944	491,000	470,900
5101 Permanent Employees - Overtime	18,049	24,788	25,000	35,000
5103 Temporary Wages	2,914	309	2,700	2,700
5118 Meal Allowance	395	582	500	600
TOTAL	479,769	521,623	519,200	509,200
EMPLOYEE BENEFITS				
5121 P.E.R.A.	34,500	37,995	38,300	37,600
5122 F.I.C.A. Social Security	28,533	31,068	32,200	31,500
5123 F.I.C.A. Medicare	6,673	7,265	7,500	7,400
5125 Dental Insurance	2,224	2,296	2,300	2,100
5126 Life Insurance	969	1,000	1,100	1,000
5127 Health Care Savings	33,287	9,991	8,400	8,500
5130 Cafeteria Plan Benefits	94,201	109,355	119,200	119,400
5133 Health or Fitness Program	138	108	-	-
5141 Unemployment Compensation	2,098	2,264	-	-
TOTAL	202,623	201,342	209,000	207,500
OPERATING EXPENSES				
5200 Office Supplies	439	826	500	500
5201 Computer Supplies	324	3	600	400
5203 Paper, Stationery and Forms	56	94	200	200
5205 Safety & Training Materials	121	97	500	500
5212 Motor Fuel	2,154	2,770	2,500	3,000
5218 Uniforms	368	300	500	500
5219 Other Miscellaneous Supplies	12	44	-	-
5240 Small Tools	187	630	800	800
5241 Small Equipment	6,471	631	1,900	3,200
5242 Survey Equipment and Supplies	1,644	1,931	7,500	3,900
5303 Engineering Services	5,765	21,756	55,000	27,500
5310 Contract Services	43,804	169	15,000	15,000
5320 Data Services	1,603	1,638	1,600	3,800

City of Duluth Minnesota - 2020 Budget

Engineering

535-500-1930

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

Expense Detail	2017 Actual	2018 Actual	2019 Budget	2020 Proposed
5321 Telephone	1,930	2,569	2,700	2,700
5322 Postage	-	-	100	100
5331 Training Expenses	3,174	3,002	5,300	5,000
5335 Mileage Reimbursement	2,118	2,055	2,200	2,200
5355 Printing and Copying	828	537	1,000	1,000
5356 Copier, Printer Lease & Splies	152	165	600	600
5404 Equipment Maintenance Repair	105	295	1,600	1,600
5409 Fleet Services	2,274	2,147	3,900	4,000
5414 Software Lic & Mtc Agreements	8,185	9,034	13,200	13,900
5433 Dues and Subscriptions	118	284	400	300
5435 Books and Pamphlets	-	8	-	-
5438 Licenses	-	326	-	100
5441 Other Services and Charges	795	1,187	2,800	23,100
5486 One Call system	3,077	2,809	3,600	3,600
TOTAL	85,704	55,307	124,000	117,500
1930 TOTAL - ENGINEERING	768,096	778,272	852,200	834,200

City of Duluth Minnesota - 2020 Budget

Customer Service

535-500-1940

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

Expense Detail	2017 Actual	2018 Actual	2019 Budget	2020 Proposed
PERSONAL SERVICES				
5100 Permanent Employees - Regular	124,052	129,432	136,000	177,100
5101 Permanent Employees - Overtime	839	153	1,700	1,700
TOTAL	124,891	129,585	137,700	178,800
EMPLOYEE BENEFITS				
5121 P.E.R.A.	9,052	9,466	10,100	13,100
5122 F.I.C.A. Social Security	7,445	7,751	8,500	11,100
5123 F.I.C.A. Medicare	1,741	1,813	2,000	2,600
5125 Dental Insurance	813	815	800	1,000
5126 Life Insurance	354	355	400	500
5127 Health Care Savings	4,028	2,669	2,500	3,900
5130 Cafeteria Plan Benefits	28,674	31,428	34,600	48,000
5133 Health or Fitness Program	64	92	-	-
TOTAL	52,171	54,389	58,900	80,200
OPERATING EXPENSES				
5200 Office Supplies	500	189	800	800
5201 Computer Supplies	-	-	300	300
5212 Motor Fuels	174	173	-	-
5241 Small Equipment	852	224	800	1,200
5310 Contract Services	22,294	22,859	26,000	25,200
5321 Telephone	116	127	200	200
5322 Postage	25,464	25,775	28,300	28,300
5331 Training Expense	475	1,138	1,800	2,200
5339 Armored Pickup	708	872	800	1,000
5355 Printing & Copying	221	839	1,100	1,100
5356 Copier, Printer Lease & Supplies	97	298	300	300
5401 Building Repair & Maintenance	-	250	-	-
5404 Equipment Repair & Maintenance	112	127	200	200
5409 Fleet Services	-	32	-	-
5418 Vehicle/Equipment Lease	724	869	-	-
5427 Credit Card Commission	8,122	10,333	8,000	9,000
5432 Uncollectible Accounts	2,282	7,211	4,900	4,900

City of Duluth Minnesota - 2020 Budget

Customer Service

535-500-1940

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

Expense Detail	2017 Actual	2018 Actual	2019 Budget	2020 Proposed
5441 Other Services & Charges	67	184	500	500
TOTAL	62,208	71,500	74,000	75,200
1940 TOTAL - CUSTOMER SERVICES	239,270	255,474	270,600	334,200

City of Duluth Minnesota - 2020 Budget

Utility Operations

535-500-1945

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

Expense Detail	2017 Actual	2018 Actual	2019 Budget	2020 Proposed
PERSONAL SERVICES				
5100 Permanent Employees - Regular	758,035	754,790	901,300	952,000
5101 Permanent Employees - Overtime	57,692	67,273	81,000	80,000
5103 Other Wages	15,523	20,283	27,000	27,000
5118 Meal Allowance	1,601	1,632	2,200	2,000
TOTAL	832,851	843,978	1,011,500	1,061,000
EMPLOYEE BENEFITS				
5121 P.E.R.A.	61,169	60,386	72,500	76,400
5122 F.I.C.A. Social Security	50,522	50,692	62,600	65,700
5123 F.I.C.A. Medicare	11,815	11,853	14,600	15,400
5125 Dental Insurance	4,957	4,415	5,400	5,600
5126 Life Insurance	2,134	1,917	2,600	2,700
5127 Health Care Savings	24,105	14,107	18,300	24,500
5130 Cafeteria Plan Benefits	198,828	205,557	267,700	312,600
5133 Health or Fitness Program	66	51	-	-
TOTAL	353,596	348,978	443,700	502,900
OPERATING EXPENSES				
5200 Office Supplies	1,557	1,192	2,100	2,000
5201 Computer Supplies/Software	230	3,274	600	600
5205 Safety & Training Materials	5,698	6,376	4,600	4,600
5210 Plant Operating Supplies	16,463	13,122	14,000	14,000
5212 Motor Fuels	33,018	45,442	48,000	48,600
5218 Uniforms	7,580	7,563	7,000	7,600
5219 Other Miscellaneous Supplies	1,823	4,638	2,000	2,000
5220 Repair and Maintenance Supplies	2,053	3,906	7,000	7,000
5222 Blacktop	9,971	14,193	16,500	16,500
5224 Gravel and Other Maintenance Materials	58,631	49,929	56,000	53,000
5227 Utility Maintenance Supplies	86,242	57,839	92,000	98,300
5240 Small Tools	4,810	7,194	4,200	4,600
5241 Small Equipment	2,972	1,490	13,700	7,600
5310 Contract Services	24,174	434	9,000	5,300

City of Duluth Minnesota - 2020 Budget

Utility Operations

535-500-1945

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

Expense Detail	2017 Actual	2018 Actual	2019 Budget	2020 Proposed
5320 Data Services	-	-	-	1,900
5321 Telephone	1,013	1,167	1,200	1,200
5331 Training Expense	3,248	2,384	6,000	6,400
5333 Freight and Delivery Charges	998	714	600	1,000
5335 Mileage Reimbursement	6,182	3,826	4,500	6,700
5355 Printing & Copying	1,729	5,451	6,500	8,500
5356 Copier, Printer Lease & Supplies	529	289	300	300
5384 Refuse Disposal	6,919	13,599	11,000	12,000
5404 Equipment/Maintenance Repair	3,662	7,191	5,100	5,600
5409 Fleet Services	92,888	115,533	109,800	115,700
5414 Software Lic & Mtc Agreements	-	1,276	1,200	3,200
5415 Vehicle/Equip Rent	13,372	13,850	21,000	13,000
5419 Other Rentals	1,900	101	-	-
5433 Dues and Subscriptions	5,000	6,776	7,000	7,400
5441 Other Services & Charges	5,623	14,442	29,000	4,000
5450 Laundry	4,020	3,555	4,400	4,400
5700 Transfer to General Fund	469,383	474,470	491,500	491,500
TOTAL	871,688	881,216	975,800	954,500
1945 TOTAL - UTILITY OPERATIONS	2,058,135	2,074,172	2,431,000	2,518,400

City of Duluth Minnesota - 2020 Budget

Steam Utility Fund

540

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

Estimated Income and Expense	2017 Actual	2018 Actual	2019 Budget	2020 Proposed
REVENUE				
Operating	7,485,033	7,647,995	7,926,761	8,187,757
Miscellaneous	1,513,722	5,323,623	8,011,171	9,115,904
	8,998,755	12,971,618	15,937,932	17,303,661
EXPENSES				
Duluth Steam Co-op Management Contract	2,801,132	2,986,510	2,931,413	2,911,520
Fuel Expense	3,158,034	3,046,353	3,332,619	3,449,320
Other Operating & Maintenance Expenses	886,202	728,612	892,157	870,007
Depreciation	1,200,684	1,235,611	1,305,873	1,318,551
In Lieu of Taxes	141,400	161,101	152,800	152,796
Bond Interest	209,525	201,463	189,049	176,843
	8,396,977	8,359,650	8,803,911	8,879,037
ESTIMATED OPERATING INCOME/(LOSS)	601,778	4,611,968	7,134,021	8,424,624

City of Duluth Minnesota - 2020 Budget

Steam Utility Fund

540

Revenue Detail	2017 Actual	2018 Actual	2019 Budget	2020 Proposed
OPERATING REVENUES:				
4801 Off/On Charge	-	1,500	-	-
4802 Interest Earned on Customer Accts	(779)	24,121	22,800	22,800
4809 Misc Non-Operating Income	31,031	69,725	11,000	11,000
4840 Energy Charge	2,943,566	2,814,134	3,127,639	3,276,849
4842 Capacity Charge	3,962,755	4,088,047	4,094,880	4,150,176
4843 Steam Repair - Labor	2,380	8,889	4,200	4,200
4844 Steam Repair - Materials	4,764	2,682	6,000	6,000
4845 Hot Water Sales	257,804	304,409	263,350	274,020
4846 Chilled Water Capacity Charge	189,614	198,253	198,253	198,253
4847 Chilled Water Energy Charge	93,898	115,100	112,191	114,534
4858 Infrastructure Charge	-	21,135	86,448	129,925
TOTAL OPERATING REVENUES	7,485,033	7,647,995	7,926,761	8,187,757
MISCELLANEOUS REVENUES:				
4210 Pass-thru Federal Grants	-	-	7,782,171	9,000,000
4220 Minnesota Grants - Capital	1,296,791	5,095,641	-	-
4220 Minnesota Grants - Operating	29,586	-	-	-
4850 Earnings on Investments	-	2,986	-	-
4855 DECC Capacity Charge	227,121	232,098	229,000	115,904
4720 Gain/Loss on Sale Capital Assets	(39,776)	(7,102)	-	-
TOTAL MISCELLANEOUS REVENUES	1,513,722	5,323,623	8,011,171	9,115,904
TOTAL REVENUE	8,998,755	12,971,618	15,937,932	17,303,661

City of Duluth Minnesota - 2020 Budget

Steam Utility Fund

540

Expense Detail by Division	2017 Actual	2018 Actual	2019 Budget	2020 Proposed
1490 Production	3,158,034	3,046,353	3,332,619	3,449,320
1491 Chiller Production	47,513	53,290	65,057	65,057
1492 Production Maintenance	366,605	268,632	279,000	279,000
1493 Transmission & Distribution	244,367	134,617	318,000	318,000
1494 Customer Accounting	6,869	6,895	11,900	6,500
1495 Administration & General	4,345,297	4,630,093	4,586,636	4,562,667
1497 Hot Water	18,767	18,307	21,650	21,650
1499 Debt Service & Capital	209,525	201,463	189,049	176,843
TOTAL EXPENSES	8,396,977	8,359,650	8,803,911	8,879,037

City of Duluth Minnesota - 2020 Budget

Production

540-1490

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

Expense Detail	2017 Actual	2018 Actual	2019 Budget	2020 Proposed
5216 Chemicals	59,719	71,371	54,000	54,000
5220 Repair and Mtc Supplies	2,496	3,741	-	-
5381 Electricity	150,023	123,059	160,000	120,000
5382 Water, Gas and Sewer	190,266	201,678	200,200	184,250
5383 Natural Gas	1,534,861	1,701,147	1,889,330	2,448,620
5384 Refuse Disposal	2,172	2,177	-	-
5385 Oil	14,583	23,802	29,388	27,337
5387 Coal	1,158,571	896,148	955,725	581,504
5388 Ash Handling	45,343	23,230	43,976	33,609
1490 TOTAL - PRODUCTION	3,158,034	3,046,353	3,332,619	3,449,320

City of Duluth Minnesota - 2020 Budget

Chiller Production

540-1491

Records the variable cost of producing and distributing chilled water.

Expense Detail	2017	2018	2019	2020
	Actual	Actual	Budget	Proposed
5216 Chemicals	1,762	2,969	7,500	7,500
5220 Repair & Mntc Supplies	9,548	7,067	6,600	6,600
5310 Contract Services	-	-	10,250	10,250
5381 Electricity	31,364	38,423	35,233	35,233
5382 Water, Gas & Sewer	4,839	4,831	5,474	5,474
1491 TOTAL - PRODUCTION	47,513	53,290	65,057	65,057

City of Duluth Minnesota - 2020 Budget

Production Maintenance

540-1492

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

Expense Detail	2017	2018	2019	2020
	Actual	Actual	Budget	Proposed
5205 Safety Equipment & Supplies	8,359	11,855	15,000	15,000
5220 Repair Materials & Supplies	225,614	168,537	192,000	192,000
5310 Contract Services	129,648	87,378	72,000	72,000
5441 Other Services & Charges	2,984	862	-	-
1492 TOTAL - PRODUCTION MAINTENANCE	366,605	268,632	279,000	279,000

City of Duluth Minnesota - 2020 Budget

Transmission & Distribution

540-1493

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

Expense Detail	2017 Actual	2018 Actual	2019 Budget	2020 Proposed
5216 Chemicals	3,227	-	-	-
5220 Repair Materials & Supplies	75,448	52,073	108,000	108,000
5310 Contract Services	165,159	82,544	210,000	210,000
5409 Fleet Services Charges	533	-	-	-
1493 TOTAL - TRANSMISSIONS & DISTRIBUTION	244,367	134,617	318,000	318,000

City of Duluth Minnesota - 2020 Budget

Customer Accounting

540-1494

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

Expense Detail	2017	2018	2019	2020
	Actual	Actual	Budget	Proposed
5200 Office Supplies	-	-	500	500
5322 Postage	869	545	1,200	-
5432 Uncollectible Accounts	6,000	6,350	10,200	6,000
1494 TOTAL - CUSTOMER ACCOUNTING	6,869	6,895	11,900	6,500

City of Duluth Minnesota - 2020 Budget

Administration & General

540-1495

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

Expense Detail	2017	2018	2019	2020
	Actual	Actual	Budget	Proposed
5200 Office Supplies	2,762	1,778	3,800	2,400
5301 Audit Fees	849	1,139	1,200	1,100
5304 Legal Services	1,000	-	3,000	-
5307 Management Contract	2,801,132	2,986,510	2,931,413	2,911,520
5319 Other Professional Services	25,815	23,866	18,000	1,200
5321 Telephone Service	10,481	9,314	9,600	7,800
5322 Postage	219	687	600	1,200
5331 Travel/Training	-	-	-	1,500
5340 Advertising & Promotion	12,302	3,350	9,000	4,800
5361 General Liability Boiler Insurance	20,013	73,054	22,000	33,000
5384 Refuse Disposal	-	-	1,200	2,400
5404 Equipment/Machinery Repair & Mtc	-	-	3,000	1,200
5415 Vehicle/Equip Rent (Short-term)	7,513	7,607	6,000	6,000
5420 Depreciation	1,200,684	1,235,611	1,305,873	1,318,551
5433 Dues & Subscription	6,186	9,406	1,750	6,000
5438 Licenses Operating	58,477	53,118	51,000	39,800
5441 Other Services & Charges	11,054	11,318	9,600	14,400
5443 Board & Meeting Expenses	1,310	1,334	1,200	1,200
5480 Payment in Lieu of Taxes	141,400	161,101	152,800	152,796
5493 Cost Allocation	44,100	50,900	55,600	55,800
1495 TOTAL - ADMINISTRATION & GENERAL	4,345,297	4,630,093	4,586,636	4,562,667

City of Duluth Minnesota - 2020 Budget

Hot Water

540-1497

Expense Detail	2017	2018	2019	2020
	Actual	Actual	Budget	Proposed
5216 Chemicals	2,513	507	-	-
5220 Repair & Maintenance Supplies	2,255	-	6,000	6,000
5310 Contract Services	4,954	-	8,400	8,400
5381 Electricity	8,570	17,776	7,250	7,250
5441 Other Services & Charges	475	24	-	-
1497 TOTAL - HOT WATER	18,767	18,307	21,650	21,650

City of Duluth Minnesota - 2020 Budget

Debt Service

540-1499

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

Expense Detail	2017	2018	2019	2020
	Actual	Actual	Budget	Proposed
5611 Bond Interest	174,930	166,959	148,579	139,057
5612 Other Debt Interest	-	-	8,066	5,132
5620 Fiscal Agents Fee	1,009	950	700	950
5622 Bond Amortization	33,586	33,554	31,704	31,704
1499 TOTAL - DEBT SERVICE	209,525	201,463	189,049	176,843

City of Duluth Minnesota - 2020 Budget

Street Lighting Fund

550

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

Estimated Income and Expense	2017 Actual	2018 Actual	2019 Budget	2020 Proposed
REVENUE				
Operating Revenue	1,489,764	1,428,918	1,481,500	46,300
Non-Operating	780,294	780,902	766,600	1,768,600
	2,270,058	2,209,820	2,248,100	1,814,900
EXPENSE				
Personal Services	562,819	550,580	526,500	537,100
Supplies	266,583	136,193	251,200	360,600
Other Services and Charges	404,983	322,812	429,500	433,600
Utilities	673,041	670,452	700,000	670,000
Depreciation	205,727	229,667	211,000	326,600
Non-Capital Improvements	7,447	-	-	-
Transfers	37,250	37,250	37,200	37,200
	2,157,850	1,946,954	2,155,400	2,365,100
ESTIMATED OPERATING INCOME / (LOSS)	112,208	262,866	92,700	(550,200)
Other Sources of Cash	358,251	239,909	211,000	326,600
Other Uses of Cash	(4,153)	(1,136,229)	(1,207,500)	(489,500)
Increase (Decrease) in Cash	466,306	(633,454)	(903,800)	(713,100)

City of Duluth Minnesota - 2020 Budget

Street Lighting Fund Estimated Unrestricted Cash Balance

OPERATING FUND	2019 Budget	2019 Projected	2020 Proposed
ESTIMATED OPERATING INCOME (LOSS)	92,700	257,000	(550,200)
<u>Other Sources of Cash</u>			
Depreciation and Amortization	211,000	288,400	326,600
PERA Retirement, GASB 68	-	10,200	-
Total Other Sources of Cash	211,000	298,600	326,600
<u>Other Uses of Cash</u>			
Due to Other Funds	-	1,527	-
Capital Improvements from Current Revenues	1,160,500	1,006,000	455,500
Capital Equipment Purchases	47,000	207,000	34,000
Total Other Uses of Cash	1,207,500	1,214,527	489,500
INCREASE (DECREASE) IN CASH	(903,800)	(658,927)	(713,100)
EST. UNRESTRICTED CASH AND DEBT SERVICE CASH- BEGINNING	1,382,896	1,742,626	1,083,699
EST. UNRESTRICTED CASH AND DEBT SERVICE CASH- ENDING	479,096	1,083,699	370,599

City of Duluth Minnesota - 2020 Budget

Street Lighting Fund

550

Revenue Detail	2017 Actual	2018 Actual	2019 Budget	2020 Proposed
OPERATING REVENUES:				
4838 Street Lighting Fee	1,393,853	1,381,476	1,395,000	-
4170 Miscellaneous Permits & Licenses	-	-	38,500	-
4636 Sale of Scrap	293	3,605	4,000	3,500
4654 Other Reimbursements	59,926	36,839	21,000	23,000
4680 Damages or Losses Recovered	30,168	1,507	18,000	15,000
4802 Interest Earned	5,524	5,491	5,000	4,800
TOTAL OPERATING REVENUE	1,489,764	1,428,918	1,481,500	46,300
NON-OPERATING REVENUES:				
4222 State Property Tax Aid	465	-	-	-
4005 Current Property Taxes	750,611	746,237	757,600	1,764,600
4010 Delinquent Property Taxes	5,426	4,994	4,000	4,000
4601 Change in Fair Value Investments	(5,347)	3,083	-	-
4730 Transfers Spec Rev Funds	29,139	26,588	5,000	-
TOTAL NON-OPERATING REVENUES	780,294	780,902	766,600	1,768,600
TOTAL REVENUE	2,270,058	2,209,820	2,248,100	1,814,900

City of Duluth Minnesota - 2020 Budget

Street Lighting Fund

550

Expense Detail	2017 Actual	2018 Actual	2019 Budget	2020 Proposed
PERSONAL SERVICES				
5100 Permanent Employees - Regular	323,980	333,755	339,400	347,100
5101 Permanent Employees - Overtime	61,442	64,349	35,000	35,000
5118 Meal Allowance	1,845	1,560	300	300
TOTAL	387,267	399,664	374,700	382,400
EMPLOYEE BENEFITS				
5121 P.E.R.A.	28,237	29,254	27,500	28,100
5121 P.E.R.A., GASB 68	42,555	10,242	-	-
5122 F.I.C.A. Social Security	23,376	23,672	23,200	23,700
5123 F.I.C.A. Medicare	5,467	5,536	5,400	5,500
5125 Dental Insurance	1,897	1,897	1,900	1,900
5126 Life Insurance	826	826	900	900
5127 Health Care Savings Plan	5,278	5,465	11,600	5,800
5130 Cafeteria Plan Benefits	67,646	73,874	81,300	88,800
5133 Health or Fitness Program	270	150	-	-
TOTAL	175,552	150,916	151,800	154,700
OPERATING EXPENSES				
5200 Office Supplies	1,117	773	1,500	1,500
5201 Computer Supplies	24	47	-	-
5205 Safety & Training	5,475	3,669	3,000	3,000
5211 Cleaning/Janitorial Supplies	3,792	2,880	3,500	3,500
5212 Motor Fuels	5,740	7,737	8,000	8,300
5218 Uniforms	1,080	1,664	2,500	2,500
5219 Other Miscellaneous Supplies	13,353	19,209	10,000	10,000
5226 Sign & Signal Supplies	83,296	55,860	66,500	72,400
5230 Street Lighting Supplies	115,211	32,474	110,000	215,000
5240 Small Tools	3,959	3,472	5,000	5,000
5241 Small Equipment	33,536	8,408	41,200	39,400
5310 Contract Services	268,599	79,931	205,000	235,000
5319 Other Professional Services	14,906	94,922	50,000	50,000
5320 Data Services	-	3,039	2,900	2,900
5321 Telephone	2,926	2,850	2,700	2,700

City of Duluth Minnesota - 2020 Budget

Street Lighting Fund

550

Expense Detail	2017 Actual	2018 Actual	2019 Budget	2020 Proposed
5331 Travel/Training	380	3,291	4,000	4,000
5335 Mileage Reimbursement - Local	3,034	2,939	3,500	3,500
5381 Electricity	673,041	670,452	700,000	670,000
5389 Street Lighting	6,302	14,873	18,000	18,000
5401 Structure Repair & Maintenance	-	938	500	500
5404 Equipment Repair & Maintenance	-	11	1,500	1,500
5409 Fleet Service Charges	44,246	44,371	64,100	65,300
5414 Software Lic & Mtc Agreements	5,930	16,780	16,900	16,700
5415 Equipment Rental	-	-	500	500
5420 Depreciation	205,727	229,667	211,000	326,600
5432 Uncollectible Accounts	1,398	4,526	2,500	2,500
5433 Dues & Subscriptions	100	-	100	100
5435 Books	-	-	100	100
5438 Licenses	168	43	200	200
5441 Other Services & Charges	300	447	1,000	1,000
5450 Laundry	594	656	900	900
5493 Cost Allocation	56,100	50,500	55,100	28,200
5535 Non-Capital Improvements	7,447	-	-	-
5540 Non-Capital Equipment	-	2,695	-	-
5700 Interfund Transfers Out	37,250	37,250	37,200	37,200
TOTAL	1,595,031	1,396,374	1,628,900	1,828,000
TOTAL OPERATING EXPENSES	2,157,850	1,946,954	2,155,400	2,365,100
NON-OPERATING EXPENSES				
5533				
Capital Improvements - Revenue Financing	-	1,049,154	1,160,500	455,500
5580 Capital Equipment	-	52,406	47,000	34,000
TOTAL NON-OPERATING EXPENSES	-	1,101,560	1,207,500	489,500
TOTAL STREET LIGHT UTILITY	2,157,850	3,048,514	3,362,900	2,854,600

City of Duluth Minnesota - 2020 Budget

Internal Service Funds

Funds

Self-Insurance - Workers' Compensation
 Self-Insurance - Liability
 Medical Health Fund
 Dental Health Fund
 Fleet Services

Internal Service funds account for financing of goods or services provided by one department to other departments of the City, or to other governmental units on a cost reimbursement basis.

	2017 Actual	2018 Actual	2019 Budget	2020 Proposed
FUND BALANCE - JANUARY 1	7,310,670	5,797,406	5,122,132	4,737,464
REVENUES				
Participation from Other Funds	24,144,358	25,977,775	27,879,544	30,701,726
Charges for Services	3,308,539	4,048,681	4,190,595	4,351,013
Miscellaneous	2,723,346	3,355,246	2,668,350	2,913,231
TOTAL REVENUES	30,176,243	33,381,702	34,738,489	37,965,970
EXPENSES				
Personal Services	2,645,320	2,495,422	2,501,115	2,653,354
Other Expenditures	4,303,255	4,677,804	5,111,008	5,324,250
Claims	24,740,933	26,883,750	27,511,034	30,393,921
TOTAL EXPENSES	31,689,507	34,056,976	35,123,157	38,371,525
FUND BALANCE - DECEMBER 31	5,797,406	5,122,132	4,737,464	4,331,909

City of Duluth Minnesota - 2020 Budget

Self-Insurance - Workers' Compensation

605

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

	2017 Actual	2018 Actual	2019 Budget	2020 Proposed
FUND BALANCE - JANUARY 1	976,172	193,328	(173,360)	(197,860)
REVENUES				
Transfer from City Funds				
- General	600,000	800,000	900,000	900,000
- Public Utility	154,800	151,300	156,000	158,800
Other Reimbursements	88,887	406,863	151,300	137,700
TOTAL REVENUES	843,687	1,358,163	1,207,300	1,196,500
EXPENSES				
Personal Services	769,342	591,165	453,200	532,900
Claims: Workers' Compensation	360,094	657,024	275,400	371,000
Other Services and Charges	497,095	476,662	503,200	544,000
TOTAL EXPENSES	1,626,531	1,724,851	1,231,800	1,447,900
FUND BALANCE - DECEMBER 31	193,328	(173,360)	(197,860)	(449,260)
BUDGETED FTE'S				
1100 Safety & Training Officer	1	1	1	1

City of Duluth Minnesota - 2020 Budget

Self-Insurance - Liabilities

610

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

	2017 Actual	2018 Actual	2019 Budget	2020 Proposed
FUND BALANCE - JANUARY 1	1,546,823	983,631	1,081,591	1,067,891
REVENUES				
Transfer from City Funds				
- General	400,000	400,000	500,000	500,000
- Public Utility	123,700	121,600	156,100	193,840
- Duluth Steam	20,013	20,298	20,300	20,360
Duluth Airport	47,330	47,347	47,300	47,020
DEDA	24,559	24,575	24,600	24,810
Other Reimbursements	10,520	10,755	-	-
TOTAL REVENUES	626,122	624,575	748,300	786,030
EXPENSES				
Claims: Liability	747,597	22,951	255,200	325,400
Property/Boiler Insurance	190,166	188,826	187,800	190,470
Other Services and Charges	251,551	314,838	319,000	359,840
TOTAL EXPENSES	1,189,314	526,615	762,000	875,710
FUND BALANCE - DECEMBER 31	983,631	1,081,591	1,067,891	978,211

City of Duluth Minnesota - 2020 Budget

Medical Health Fund

630

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

	2017 Actual	2018 Actual	2019 Budget	2020 Proposed
FUND BALANCE - JANUARY 1	5,167,766	5,311,217	4,869,884	4,571,507
REVENUES				
City Employer/Employee Premium	21,984,272	23,594,321	25,233,240	27,922,972
Sub-Group Employer/Employee Premium	1,856,440	2,100,192	2,338,454	2,597,803
Miscellaneous	683,073	750,766	100,000	100,000
TOTAL REVENUES	24,523,785	26,445,279	27,671,694	30,620,775
EXPENSES				
Personal Services	350,000	360,500	371,315	382,454
Claims	22,825,695	25,378,569	26,080,961	28,742,051
Other Services and Charges	1,204,639	1,147,543	1,517,795	1,555,174
TOTAL EXPENSES	24,380,334	26,886,612	27,970,071	30,679,679
FUND BALANCE - DECEMBER 31	5,311,217	4,869,884	4,571,507	4,512,603

City of Duluth Minnesota - 2020 Budget

Dental Health Fund

633

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

	2017 Actual	2018 Actual	2019 Budget	2020 Proposed
FUND BALANCE - JANUARY 1	249,854	245,766	255,821	207,965
REVENUES				
City Employer/Employee Premiums	789,684	818,334	842,004	933,924
Sub-Group Employer/Employee Premiums	75,533	79,159	71,796	76,728
TOTAL REVENUES	865,217	897,493	913,800	1,010,652
EXPENSES				
Claims	807,547	825,206	899,473	955,470
Other Services and Charges	61,758	62,232	62,183	63,936
TOTAL EXPENSES	869,305	887,438	961,656	1,019,406
FUND BALANCE - DECEMBER 31	245,766	255,821	207,965	199,211

City of Duluth Minnesota - 2020 Budget

Fleet Services

660

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

	2017 Actual	2018 Actual	2019 Budget	2020 Proposed
FUND BALANCE - JANUARY 1	(629,945)	(936,536)	(911,804)	(912,039)
REVENUES				
SALES & SERVICES (BY ACCOUNT):				
Fuel Sales	817,416	1,011,852	948,400	1,083,300
Fleet Repair Part Sales, Fleet Parts	782,900	805,857	910,000	851,500
Fleet Repair Part Sales, Sublet Part Sales	280,673	268,205	330,110	330,110
Fleet Repair Services, Fleet Labor	1,246,903	1,772,699	1,796,355	1,880,373
Fleet Repair Services, Sublet Labor	180,647	190,068	205,730	205,730
TOTAL SALES & SERVICES	3,308,539	4,048,681	4,190,595	4,351,013
SALES & SERVICES (BY FUND):				
General Fund	2,522,216	3,027,102	3,197,095	3,282,313
Special Projects Fund	2,863	4,092	-	3,000
Parks Fund	295	1,215	4,700	4,000
Parking Fund	5,830	14,786	7,500	9,800
Water and Gas	429,635	614,306	553,100	604,800
Sewer	166,613	168,976	191,700	202,200
Stormwater	130,568	166,096	164,400	171,300
Steam	533	-	-	-
Street Light Utility	49,986	52,108	72,100	73,600
TOTAL SALES & SERVICES	3,308,539	4,048,681	4,190,595	4,351,013
Other Revenue	8,893	7,511	6,800	1,000
TOTAL REVENUES	3,317,432	4,056,192	4,197,395	4,352,013

City of Duluth Minnesota - 2020 Budget

Fleet Services

660

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

	2017 Actual	2018 Actual	2019 Budget	2020 Proposed
EXPENSES				
Personal Services	1,019,916	1,113,191	1,162,700	1,196,500
Benefits	506,062	430,566	513,900	541,500
Other Expenses	2,098,045	2,487,703	2,521,030	2,610,830
TOTAL EXPENSES	3,624,023	4,031,460	4,197,630	4,348,830
FUND BALANCE - DECEMBER 31	(936,536)	(911,804)	(912,039)	(908,856)

City of Duluth Minnesota - 2020 Budget

Fleet Services - Personnel Summary

660

	2017 Actual	2018 Actual	2019 Budget	2020 Proposed
1100 Fleet Services Manager	1.00	1.00	1.00	1.00
133 Budget & Operations Analyst	0.20	0.20	0.20	0.20
32 Fleet Services Coordinator	-	-	-	1.00
32 Fleet Services Leadworker	2.00	2.00	2.00	2.00
28 Fleet Assistant	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 Storekeeper	1.00	1.00	1.00	1.00
27 Vehicle Repair Specialist	-	1.00	1.00	1.00
25 Equipment Maintenance Specialist	2.00	-	-	-
25 Vehicle Maintenance Mechanic	-	1.00	1.00	1.00
24 Assistant Storekeeper	1.00	1.00	1.00	1.00
22 Maintenance Worker	1.00	-	1.00	1.00
Division Total	18.20	17.20	18.20	18.20

City of Duluth Minnesota - 2020 Budget

Fleet Services - Expense Detail

660

	2017 Actual	2018 Actual	2019 Budget	2020 Proposed
PERSONAL SERVICES				
5100 Permanent Employees - Regular	1,013,918	1,104,185	1,142,700	1,176,500
5101 Permanent Employees - Overtime	5,998	8,946	20,000	20,000
5103 Other Wages	-	-	-	-
5118 Meal Allowance	-	60	-	-
TOTAL	1,019,916	1,113,191	1,162,700	1,196,500
5121 P.E.R.A.	72,781	81,602	85,300	88,200
5121 P.E.R.A., GASB 68	75,918	(45,599)	-	-
5122 F.I.C.A. Social Security	61,115	66,720	72,100	74,200
5123 F.I.C.A. Medicare	14,293	15,604	16,900	17,300
5125 Dental Insurance	6,371	6,739	6,800	6,400
5126 Life Insurance	4,117	4,277	3,300	3,100
5127 Health Care Savings Plan	21,153	23,921	22,600	17,500
5130 Cafeteria Plan Benefits	238,026	277,152	306,900	334,800
5133 Health or Fitness Program	120	150	-	-
5141 Unemployment Compensation	12,168	-	-	-
TOTAL	506,062	430,566	513,900	541,500
OTHER EXPENDITURES				
5200 Office Supplies	1,409	507	1,500	1,500
5201 Computer Supplies/Software	-	1,084	5,800	-
5205 Safety & Training Materials	2,653	2,850	5,000	5,000
5210 Plant/Operating Supplies	7,302	8,462	11,000	20,000
5211 Cleaning/Janitorial Supplies	916	1,766	1,000	-
5212 Motor Fuel	819,461	1,015,225	948,400	1,083,300
5215 Shop Materials	15,105	16,438	16,100	16,100
5219 Other Miscellaneous Supplies	2,425	4,405	5,000	-
5221 Equipment Repair Supplies	800,239	949,908	1,000,100	950,100
5240 Small Tools	6,046	2,105	8,000	10,000
5241 Small Equipment	3,127	664	2,000	-
5305 Medical Services/Testing Fees	-	-	-	-
5319 Other Professional Services	-	4,505	8,000	6,000
5320 Data Services	4,280	5,677	7,500	-
5321 Telephone	741	534	570	570

City of Duluth Minnesota - 2020 Budget

Fleet Services - Expense Detail

660

	2017 Actual	2018 Actual	2019 Budget	2020 Proposed
OTHER EXPENDITURES CONTINUED				
5331 Travel/Training	1,927	2,005	5,000	5,000
5335 Local Mileage Reimbursement	24	59	130	130
5356 Copier, Printer Lease & Supplies	2,698	2,828	3,000	3,000
5381 Electricity	16,668	16,635	19,000	19,000
5382 Water, Gas and Sewer	11,812	17,802	14,000	19,000
5384 Refuse Disposal	1,177	1,255	1,500	1,500
5401 Building Structure Repair	1,588	2,760	3,000	-
5404 Equipment Repair & Maintenance	164,398	181,852	202,730	202,730
5414 Software Licenses & Maintenance	11,906	11,870	11,900	25,200
5419 Other Rental	-	-	1,000	-
5420 Depreciation	64,631	64,934	61,800	59,000
5438 Licenses	939	6,583	2,500	7,500
5441 Other Services and Charges	10,611	16,329	18,000	18,000
5450 Laundry	9,162	7,879	12,000	12,000
5493 Cost Allocation Charges	136,800	135,900	145,500	146,200
5540 Non-Capital Equipment	-	4,882	-	-
TOTAL	2,098,045	2,487,703	2,521,030	2,610,830
5580 Capital Equipment	-	21,732	-	-
TOTAL EXPENSES	3,624,023	4,053,192	4,197,630	4,348,830