

CITY OF DETROIT LAKES

2019 BUDGET

**CITY OF DETROIT LAKES
GENERAL FUND
2019 BUDGET**

#102

	<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Budget</u>	<u>2018 Estimate</u>	<u>2019 Budget</u>	
REVENUES						
Taxes:						
Current Taxes	\$2,803,722	\$2,869,264	\$3,062,264	\$2,939,773	\$3,222,331	5.23%
Delinquent Taxes	8,490	42,343	0	27,000	0	
Mobile Home Taxes	7,430	8,524	6,850	6,850	6,850	
HRA (In Lieu of) Taxes	9,306	10,391	8,000	9,500	10,000	
County Gravel Tax	0	0	0	0	0	
Total Taxes	<u>2,828,948</u>	<u>2,930,522</u>	<u>3,077,114</u>	<u>2,983,123</u>	<u>3,239,181</u>	5.27%
Licenses and Permits:						
Cigarettes	5,980	4,290	3,360	3,360	3,500	
Transient Merchants & Peddlers	5,195	6,080	5,190	5,718	5,800	
Garbage	540	2,970	1,890	1,350	1,400	
Recycling Hauler Surcharge	0	14,000	8,400	8,400	8,400	
Plumber	2,673	2,316	1,995	1,710	1,995	
Nonintoxicating Malt Liquor	4,463	4,163	3,600	4,300	4,430	
Liquor	70,172	79,357	58,400	68,500	68,820	
Taxi	185	380	270	445	445	
Cablevision	104,330	110,164	105,500	104,000	105,000	
Dog	5,282	4,674	3,400	3,300	3,400	
Dock	4,468	4,784	4,955	4,765	4,985	
Excavator License and Permits	22,590	15,745	17,000	16,200	17,000	
Rental Registration	35,472	6,488	20,160	20,250	22,500	
Miscellaneous	3,060	3,338	3,450	1,275	1,300	
Total Licenses & Permits	<u>264,410</u>	<u>258,749</u>	<u>237,570</u>	<u>243,573</u>	<u>248,975</u>	4.80%
Intergovernmental:						
State:						
Local Government Aid	791,204	792,420	701,459	701,459	631,944	
Fire Relief Aid	97,838	106,022	0	0	0	
Fire Training Reimbursement	12,677	10,564	0	0	0	
Police PERA Aid	118,520	123,860	119,000	119,000	119,000	
M.S.A. Maintenance Aid	157,322	166,962	173,750	196,616	199,000	
Criminal Apprehension Training	0	0	6,500	4,000	4,000	
State Aid - PERA	14,935	14,935	14,935	14,935	14,935	
Drug Task Force (RRV)	14,250	5,000	0	0	0	
Other State Aid Grants	5,608	10,625	0	0	0	
Total State Aids	<u>1,212,354</u>	<u>1,230,388</u>	<u>1,015,644</u>	<u>1,036,010</u>	<u>968,879</u>	-4.60%
County Aids:						
Recycling Program	7,265	6,667	6,000	6,000	6,000	0.00%
Total Intergovernmental	<u>1,219,619</u>	<u>1,237,055</u>	<u>1,021,644</u>	<u>1,042,010</u>	<u>974,879</u>	-4.58%

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REVENUES						
Charges for Services:						
General Government:						
Zoning & Subdivision Fees	\$11,630	\$18,555	\$11,780	\$18,000	\$15,000	
Land Disturbance/Shoreland Dist	4,575	4,800	5,000	6,800	6,800	
Sales of Maps & Publications	5	25	0	0	0	
Admin Charges To Funds - Touri:	7,900	7,900	7,900	7,900	7,900	
Nuisances	0	0	0		3,500	
Other	2,739	2,225	500	200	200	32.64%
Public Safety:						
Special Police Services	407	594	375	400	400	
Fire Protection Contracts	10,002	5,000	0	0	0	
Building Permits	274,360	299,530	235,000	250,000	250,000	
Plan Review Fees	0	0	0	50,000	50,000	
Rental Inspections	0	35,300	21,015	21,330	22,080	
Contractor's Fee	1,645	801	0	0	0	
Vehicle/Property Forfeitures	15,807	3,844	5,000	6,600	5,000	
Other Public Safety Revenues	1,147	2,216	2,000	1,575	1,000	24.71%
Streets & Highways:						
Street Lighting Fee	89,212	112,564	109,180	112,000	112,000	
Sale of Material & Supplies	1,162	1,137	0	0	0	
County Maintenance Agreement	3,600	3,600	3,600	3,600	3,600	
Equipment Rental (Mowing)	4,220	6,104	3,750	3,500	3,500	
Tree Removal	1,110	2,040	7,500	2,000	2,000	
Other	0	(3)	200	400	200	-2.36%
Summer Recreation:						
Snappy Park Field Rental	4,500	4,500	4,500	4,500	4,500	
Snappy Park Team/Lighting Fee	500	750	1,000	1,000	1,000	
Soccer/Water Usage	3,000	3,200	4,700	3,400	4,860	
Miscellaneous	916	1,195	700	1,100	1,200	6.06%
Total Charges for Services	<u>438,437</u>	<u>515,877</u>	<u>423,700</u>	<u>494,305</u>	<u>494,740</u>	16.77%
Fines & Forfeits:						
Court Fines & Costs	87,455	77,835	80,000	75,000	80,000	
Parking Violations	2,730	1,500	2,500	2,300	2,500	
Animal Impound Fees	1,510	1,870	1,000	1,735	1,500	
Total Fines & Forfeits	<u>91,695</u>	<u>81,205</u>	<u>83,500</u>	<u>79,035</u>	<u>84,000</u>	0.60%
Miscellaneous:						
Interest Earnings	42,377	39,960	47,500	36,800	35,000	
Rents:						
Park Rentals	2,175	4,700	4,000	4,200	4,200	
Pavilion	35,330	41,085	35,000	35,000	35,000	

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REVENUES						
Miscellaneous:						
Sports Arena:						
Summer Hockey School	0	31,250	0	0	0	
School District Hockey	110,000	110,000	0	0	0	
Youth Hockey Association, Inc.	85,100	84,975	0	0	0	
Miscellaneous	9,000	9,687	0	0	0	
Total Sports Arena Rent	<u>204,100</u>	<u>235,912</u>	<u>0</u>	<u>0</u>	<u>0</u>	#DIV/0!
Contributions:						
Parks & Recreation	3,982	3,344	2,000	700	700	
Dog Park	0	0	0	0	0	
Police	2,375	6,912	0	0	0	
Other	0	0	0	0	0	
Worker's Compensation Dividend	0	97,485	0	0	0	
Liability Insurance Dividend	99,151	24,432	20,000	20,000	20,000	
Total Miscellaneous	<u>389,490</u>	<u>453,830</u>	<u>108,500</u>	<u>96,700</u>	<u>94,900</u>	-12.53%
Total Revenues	<u>5,232,599</u>	<u>5,477,238</u>	<u>4,952,028</u>	<u>4,938,746</u>	<u>5,136,675</u>	3.73%
Other Financing Sources						
Interfund Transfers From:						
Liquor Fund	484,500	484,500	490,000	490,000	525,000	
Liquor Fund - HRA Claims	0	0	5,000	5,000	0	
Public Utility Fund	525,000	525,000	525,000	525,000	585,000	
Electric Utility Fund - HRA Claim	0	0	30,000	30,000	0	
Electric Utility Fund - Wage Real	0	0	60,000	60,000	0	
Bond Emergency Fund	50,000	50,000	58,000	58,000	50,000	
Storm Water Fund (Compliance)	0	5,000	5,000	5,000	6,000	
Equipment Fund	0	0	0	0	0	
Water Fund - HRA Claim Reimb	0	0	5,000	5,000	0	
Wastewater Fund - HRA Claim F	0	0	15,000	15,000	0	
Permanent Improvement Fund	50,000	50,000	50,000	50,000	50,000	
Total Other Financing Sources	<u>1,109,500</u>	<u>1,114,500</u>	<u>1,243,000</u>	<u>1,243,000</u>	<u>1,216,000</u>	-2.17%
TOTAL REVENUES AND OTHER FINANCING SOURCES	<u><u>\$6,342,099</u></u>	<u><u>\$6,591,738</u></u>	<u><u>\$6,195,028</u></u>	<u><u>\$6,181,746</u></u>	<u><u>\$6,352,675</u></u>	2.54%

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EXPENDITURES						
GENERAL GOVERNMENT						
Council:						
Personal Services:						
Salaries-Regular	\$43,200	\$64,800	\$64,800	\$64,800	\$64,800	
FICA Contribution	2,422	4,009	4,005	4,005	4,005	
PERA Contribution	1,680	2,520	2,520	2,520	2,709	
Health Insurance	22,002	0	0	0	0	
Workers' Compensation	124	261	286	201	221	
Total Personal Services	<u>69,428</u>	<u>71,590</u>	<u>71,611</u>	<u>71,526</u>	<u>71,735</u>	0.17%
Other Services & Charges:						
Travel, Meetings, Schools	661	559	1,500	1,500	1,500	
Printing & Publications	3,486	3,405	4,250	4,250	4,250	
Insurance & Bonds	71	75	80	74	78	
League Dues	9,032	4,554	9,303	4,560	4,560	
Coal. of G.M. Cities Dues/General	9,361	10,097	10,602	10,390	10,910	
Miscellaneous	672	5,580	1,200	1,650	650	
Total Other Services and Charges	<u>23,283</u>	<u>24,270</u>	<u>26,935</u>	<u>22,424</u>	<u>21,947</u>	-18.52%
Total Council	<u>92,711</u>	<u>95,860</u>	<u>98,546</u>	<u>93,950</u>	<u>93,682</u>	-4.94%
Mayor:						
Personal Services:						
Salary-Regular	7,050	10,800	10,800	10,800	10,800	
FICA Contribution	67	157	157	156	157	
PERA Contribution	353	540	540	540	594	
Health Insurance	5,501	0	0	0	0	
Workers' Compensation	21	43	48	34	37	
Total Personal Services	<u>12,992</u>	<u>11,540</u>	<u>11,545</u>	<u>11,530</u>	<u>11,588</u>	0.37%
Supplies:						
Office	0	0	250	55	150	-40.00%
Other Services & Charges:						
Telephone	240	240	240	240	240	
Travel, Meetings, Schools	927	0	1,250	1,250	1,250	
Insurance	13	12	13	12	13	
Miscellaneous	30	30	200	200	200	
Polarfest/Parkfest/Comm Dance	(2,102)	2,579	0	0	0	
Professional Fees	0	0	0	0	0	
Contingency Fund	532	132	2,000	2,000	2,000	
Total Other Services and Charges	<u>(360)</u>	<u>2,993</u>	<u>3,703</u>	<u>3,702</u>	<u>3,703</u>	0.00%
Total Mayor	<u>12,632</u>	<u>14,533</u>	<u>15,498</u>	<u>15,287</u>	<u>15,441</u>	-0.37%

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EXPENDITURES						
GENERAL GOVERNMENT (Continued)						
Elections:						
Personal Services:						
Salary - Temporary	\$6,670	\$0	7,004	7,004	0	
Workers' Compensation	0	0	0	0	0	
Total Personal Services	6,670	0	7,004	7,004	0	-100.00%
Supplies:						
Ballots and Machine Coding	348	0	350	350	1,500	328.57%
Other Services & Charges:						
Travel, Meetings, Schools	0	0	0	0	0	
Printing & Publications	158	0	250	250	0	
Insurance	5	0	0	5	5	
Professional Services	0	0	0	1,800	0	
Rents	450	0	600	600	0	
Total Other Services & Charges	613	0	850	2,655	5	-99.38%
Total Elections	7,631	0	8,204	10,009	1,505	-81.65%
City Administrator's Office:						
Personal Services:						
Salaries - Regular	148,983	150,025	208,207	198,067	203,514	
Salaries - Temporary	163	8,451	5,740	0	6,740	
FICA Contributions	10,448	11,254	16,367	15,152	16,084	
PERA Contributions	11,152	11,252	15,616	14,855	15,769	
Health Insurance	10,588	11,425	21,637	30,506	33,252	
Workers' Compensation	673	1,040	1,144	1,141	1,255	
Total Personal Services	182,007	193,447	268,710	259,721	276,614	2.94%
Supplies:						
Office	15,013	5,554	6,700	5,000	5,000	-25.37%
Small Tools & Supplies (Tech)	0	0	2,500	2,500	0	
Total Supplies	15,013	5,554	9,200	7,500	5,000	-45.65%
Other Services & Charges:						
Independent Audit	13,900	12,000	12,500	11,500	12,500	
Professional Services	811	9,402	15,000	21,500	20,000	
Telephone	2,020	2,163	2,400	2,200	2,300	
ITCharges (All Inclusive 2014)	10,562	10,562	10,562	10,562	9,528	
Postage	7,500	7,536	7,500	7,500	7,500	
Travel, Meetings, Schools	3,845	7,793	7,400	7,500	7,500	
OSHA Compliance Contract	921	935	979	944	991	
Insurance & Bonds	992	993	1,044	987	1,036	
Uniforms	0	450	540	540	540	
Miscellaneous	13,025	3,350	4,500	2,900	3,200	
Total Other Services & Charges	53,576	55,184	62,424	66,133	65,095	4.28%
Total City Administrator's Office	250,596	254,185	340,335	333,354	346,709	1.87%

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EXPENDITURES						
GENERAL GOVERNMENT (Continued)						
Legal:						
Supplies:						
Office	\$215	\$65	\$250	\$250	\$250	
Computer Equip. and Software	0	0	0	0	0	
Total Supplies	215	65	250	250	250	0.00%
Other Services & Charges:						
Professional Services	131,680	135,222	139,020	138,684	157,498	
Travel, Meetings, Schools	821	0	750	950	0	
Insurance & Bonds	103	113	116	108	111	
Vehicle/Property Forfeitures	1,309	1,202	2,500	5,900	2,500	
Outside Services	0	0	0	300	600	
Miscellaneous	50	49	2,500	2,000	2,000	
Total Other Services & Charges	133,963	136,586	144,886	147,942	162,709	12.30%
Total Legal	134,178	136,651	145,136	148,192	162,959	12.28%
Assessing:						
Other Services & Charges:						
Assessor's Contract	69,629	82,135	74,160	85,168	89,417	
Insurance & Bonds	50	55	59	56	59	
Board of Equalization	0	0	0	0	0	
Total Assessing	69,679	82,190	74,219	85,224	89,476	20.56%
Planning & Economic Development:						
Personal Services:						
Salary - Regular	131,931	131,330	137,454	133,329	136,996	
FICA Contributions	9,217	9,339	10,515	10,200	10,480	
PERA Contributions	9,953	10,125	10,309	9,800	10,275	
Health Insurance	25,776	26,663	28,050	28,800	31,392	
Workers' Compensation	566	845	928	612	673	
Total Personal Services	177,443	178,302	187,256	182,741	189,816	1.37%
Supplies:						
Office	1,777	2,448	3,500	3,500	1,500	-57.14%
Other Services & Charges:						
Professional Services	9,080	5,031	5,500	5,500	5,500	
City Comp Plan/WLD Study	0	10,000	0	0	0	
Telephone	281	296	300	300	300	
ITCharges (All Inclusive 2014)	4,615	4,615	4,620	4,620	3,708	
Postage	4,500	3,500	4,000	4,000	4,000	
Travel, Meetings, Schools	308	1,055	600	550	3,550	
OSHA Compliance Contract	460	467	487	480	504	
Insurance & Bonds	13,233	11,910	12,506	9,987	10,486	
Printing & Publications	1,097	1,435	1,000	1,000	1,000	
Miscellaneous	1,369	12,733	2,000	2,000	2,000	
Total Other Services & Charges	34,943	51,042	31,013	28,437	31,048	0.11%
Total Planning & Economic Development	214,163	231,792	221,769	214,678	222,364	0.27%

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EXPENDITURES						
GENERAL GOVERNMENT (Continued)						
City Administration Building:						
Personal Services:						
Salary - Regular	\$0	\$0	\$0	\$0	\$0	
FICA Contributions	0	0	0	0	0	
PERA Contributions	0	0	0	0	0	
Workers' Compensation	0	0	0	0	0	
Total Personal Services	0	0	0	0	0	0.00%
Supplies:						
Repair & Maintenance	158	15	500	1,500	1,000	100.00%
Other Services & Charges:						
Contract Services	0	0	0	0	0	
Insurance & Bonds	2,987	5,227	5,489	5,601	5,881	
Utilities	12,536	13,169	16,286	14,346	15,494	
Outside Services	2,078	2,080	5,000	5,000	5,000	
Total Other Services & Charges	17,601	20,476	26,775	24,947	26,375	-1.49%
Total City Administration Building	17,759	20,491	27,275	26,447	27,375	0.37%
TOTAL GENERAL GOVERNMENT	\$799,349	\$835,702	\$930,980	\$927,141	\$959,511	3.06%

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EXPENDITURES						
PUBLIC SAFETY						
Police Protection:						
Personal Services:						
Salaries - Regular Patrol	\$925,961	\$971,699	\$1,035,000	\$1,005,400	\$1,076,684	
Salaries - Office	82,753	95,801	98,722	98,600	101,312	
Salaries - Overtime	27,209	26,118	25,000	25,000	25,000	
Salaries - Part Time	0	0	10,000	0	0	
Salaries - Temp (4th of July, etc)	8,292	6,563	4,000	14,000	14,000	
FICA Contributions	18,474	19,487	24,923	25,105	26,346	
PERA Contributions	164,301	168,967	180,174	170,270	195,384	
Unemployment Compensation	1,904	0	0	0	0	
Health Insurance	190,453	186,736	218,595	207,620	246,954	
Workers' Compensation	30,566	51,292	60,405	47,865	52,651	
Total Personal Services	1,449,913	1,526,663	1,656,819	1,593,859	1,738,330	4.92%
Supplies:						
Office	2,126	1,112	2,000	2,000	2,000	
Firearm Supplies	5,468	2,930	3,125	3,125	3,125	
Operating	3,840	7,203	5,000	5,000	5,000	
Heating Fuel	2,069	1,996	2,888	2,400	2,520	
Gas & Oil	23,010	23,950	28,455	30,000	33,000	
Clothing Allowance	14,577	15,844	14,250	15,725	15,725	
Vest and Leather Gear	1,038	6,810	1,400	1,413	1,250	
Repair & Maintenance	1,040	1,104	1,500	1,500	1,500	
Small Tools & Minor Equipment	18,137	9,361	12,050	12,045	9,000	
Total Supplies	71,305	70,310	70,668	73,208	73,120	3.47%
Other Services & Charges:						
Professional Services	2,450	2,750	3,000	3,225	3,316	
Telephone	1,967	2,098	2,100	2,100	2,100	
Cellular Telephones	7,676	6,693	7,865	6,790	7,030	
ITCharges (All Inclusive 2014)	17,866	17,866	18,000	18,000	20,820	
Travel, Meetings, Schools	10,538	8,063	10,500	10,500	10,500	
Insurance & Bonds	27,571	28,896	30,345	31,707	33,292	
Utilities	4,020	4,160	3,899	4,550	4,914	
Outside Services	19,338	22,444	23,000	21,600	23,000	
Software Maintenance	10,601	1,980	15,605	16,764	17,267	
OSHA/Hearing Test	283	242	345	345	345	
Lab Tests	390	0	400	400	400	
Civil Service	2,726	1,340	3,000	1,500	1,500	
West Central Drug Task Force	0	0	500	500	500	
Crime Prevention	0	3,841	0	0	0	
Liaison Officer/City Share	52,500	51,500	45,000	45,000	47,500	
Janitorial	2,850	2,940	3,000	3,000	3,000	
Miscellaneous	2,220	6,187	2,500	2,880	2,500	
Total Other Services & Charges	162,996	161,000	169,058	168,861	177,984	5.28%
Total Police Protection	1,684,214	1,757,973	1,896,545	1,835,928	1,989,434	4.90%

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EXPENDITURES						
PUBLIC SAFETY (Continued)						
Fire Protection:						
Personal Services:						
Salary-Fire Chief	\$11,268	\$11,657	\$0	\$0	\$0	
Salary-Asst/Deputy Fire Chiefs	0	0	0	0	0	
Salary-Volunteers	36,687	41,072	0	0	0	
FICA Contributions	163	304	0	0	0	
PERA Contributions	3,715	1,719	0	0	0	
Pensions-State Relief Association	95,838	106,022	0	0	0	
Workers' Compensation	28,772	30,355	0	0	0	
Total Personal Services	176,443	191,129	0	0	0	#DIV/0!
Supplies:						
Operating	9,136	4,724	0	0	0	
Heating Fuel	3,777	3,515	0	0	0	
Gas & Oil	4,398	4,915	0	0	0	
Repair & Maintenance	7,258	5,387	0	0	0	
Small Tools/Minor Equipment	18,741	18,521	0	0	0	
Total Supplies	43,310	37,062	0	0	0	#DIV/0!
Other Services & Charges:						
Professional Fees	1,217	0	0	0	0	
Telephone	2,299	1,819	0	0	0	
Travel, Meetings, Schools	11,588	16,459	0	0	0	
Insurance	8,502	8,256	0	0	0	
Utilities	8,260	7,743	0	0	0	
Outside Services-Equipment	36,920	35,357	0	0	0	
Outside Services-Building	4,670	13,778	0	0	0	
Physicals/Hepatitis Shots	3,229	2,883	0	0	0	
Miscellaneous	1,463	456	0	0	0	
Total Other Services & Charges	78,148	86,751	0	0	0	#DIV/0!
Total Fire Protection	297,901	314,942	0	0	0	#DIV/0!
Protective Inspection:						
Personal Services:						
Salary - Regular	10,816	33,576	44,457	112,052	123,860	
FICA Contributions	725	2,355	3,401	8,572	9,475	
PERA Contributions	811	2,465	3,334	8,404	9,290	
Health Insurance	2,094	4,998	5,887	19,806	21,589	
Workers' Compensation	52	319	1,408	1,000	1,100	
Total Personal Services	14,498	43,713	58,487	149,834	165,313	182.65%

**CITY OF DETROIT LAKES
GENERAL FUND
2019 BUDGET**

	2016 Actual	2017 Actual	2018 Budget	2018 Estimate	2019 Budget	% Change 2017/2018
EXPENDITURES						
PUBLIC SAFETY (Continued)						
Protective Inspection (Continued):						
Supplies:						
Office	\$373	\$6,620	\$500	\$950	\$750	50.00%
Gas and Oil	0	112	3,000	3,000	3,300	
Repair & Maintenance	0	0	0	250	250	
Small Tools & Mnor Equip	0	0	0	4,000	2,700	
Total Supplies	373	6,732	3,500	8,200	7,000	100.00%
Other Services & Charges:						
Professional Services	0	0	2,000	2,000	2,000	
Contract/Inspection Services	117,021	210,883	141,000	11,200	10,000	
Telephone	192	343	660	1,080	1,080	
ITCharges (All Inclusive 2014)	4,972	4,972	4,980	4,980	3,912	
Travel, Meetings, Schools	0	1,370	1,000	4,000	4,000	
Mileage	114	9	0	400	400	
OSHA Safety Compliance	0	0	0	240	247	
Insurance	118	153	282	1,273	1,457	
Repair and Maintenance	0	0	1,500	3,000	3,000	
Miscellaneous	2,184	1,202	0	500	500	
Nuisance Abatements	0	0	2,500	3,500	3,500	
Total Other Services & Charges	124,601	218,932	153,922	32,173	30,096	-80.45%
Total Protective Inspection	139,472	269,377	215,909	190,207	202,410	-6.25%
Animal Control:						
Personal Services:						
Salary - Regular	3,889	4,006	4,404	4,095	4,208	
Salary - Overtime	150	0	0	0	0	
FICA Contributions	278	266	337	313	322	
PERA Contributions	314	299	330	307	316	
Workers' Compensation	66	103	114	82	90	
Total Personal Services	4,697	4,674	5,186	4,797	4,935	-4.84%
Supplies:						
Operating	479	183	400	400	400	
Gas & Oil	0	0	0	0	0	
Repair & Maintenance	0	0	0	0	0	
Total Supplies	479	183	400	400	400	0.00%
Other Services & Charges:						
Dog Impound Fees	21,000	25,800	27,180	28,020	28,721	
Telephone	495	495	504	20	0	
Travel, Meetings, Schools	0	0	0	0	0	
Insurance	205	207	218	236	248	
Miscellaneous	0	0	100	100	100	
Total Other Services & Charges	21,700	26,502	28,002	28,376	29,068	3.81%
Total Animal Control	26,876	31,359	33,588	33,573	34,404	2.43%
TOTAL PUBLIC SAFETY	2,148,463	2,373,651	2,146,042	2,059,708	2,226,247	3.74%

**CITY OF DETROIT LAKES
GENERAL FUND
2019 BUDGET**

	2016 Actual	2017 Actual	2018 Budget	2018 Estimate	2019 Budget	% Change 2017/2018
EXPENDITURES						
STREETS AND HIGHWAYS						
Administration:						
Personal Services:						
Salary - Regular	137,490	143,702	145,797	146,000	150,015	
Salary - Temporary/Part Time	4,001	557	13,180	9,000	9,900	
FICA Contributions	10,102	10,073	12,162	11,858	12,233	
PERA Contributions	10,754	10,782	11,923	11,625	11,994	
Health Insurance	18,389	18,897	19,895	19,810	21,593	
Workers' Compensation	646	871	959	672	739	
Total Personal Services	181,382	184,882	203,915	198,965	206,474	1.25%
Supplies:						
Office	1,990	3,373	4,875	4,775	5,900	
Heating Fuel	687	640	735	700	770	
Clothing Allowance	1,423	3,267	2,833	6,000	6,000	
Total Supplies	4,100	7,280	8,443	11,475	12,670	50.06%
Other Services & Charges:						
Professional Services	2,182	0	2,500	5,000	2,500	
Telephone	3,968	3,266	3,180	3,809	3,900	
ITCharges (All Inclusive 2014)	12,989	12,989	12,996	12,996	12,840	
Travel, Meetings, Schools	662	280	1,000	1,000	1,000	
OSHA Compliance Contract	461	467	489	466	489	
Insurance	567	487	512	860	903	
Repair & Maintenance	7,559	4,226	3,500	3,500	3,500	
Miscellaneous	1,734	1,655	2,000	2,000	2,000	
Total Other Services & Charges	30,122	23,370	26,178	29,631	27,132	3.65%
Total Administration	215,604	215,532	238,536	240,071	246,277	3.24%
Maintenance Shop:						
Personal Services:						
Salary - Regular	106,138	104,215	103,000	111,340	114,402	
Salary - Overtime	0	246	1,000	1,000	1,000	
Salary - Temporary	0	0	0	0	0	
FICA Contributions	7,359	7,129	7,956	8,594	8,828	
PERA Contributions	8,052	7,834	7,800	8,426	8,655	
Health Insurance	29,139	29,139	32,076	33,600	36,624	
Workers' Compensation	2,715	3,945	4,338	3,089	3,398	
Total Personal Services	153,403	152,508	156,170	166,049	172,907	10.72%
Supplies:						
Operating	12,462	8,767	9,000	9,000	9,000	
Heating Fuel	8,558	6,171	8,726	7,735	8,509	
Gas & Oil	3,300	0	6,300	5,000	5,500	
Repair & Maintenance	84,598	69,000	82,500	82,500	82,500	
Small Tools & Minor Equipment	1,381	971	2,500	3,000	1,500	
Total Supplies	110,299	84,909	109,026	107,235	107,009	-1.85%

**CITY OF DETROIT LAKES
GENERAL FUND
2019 BUDGET**

	<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Budget</u>	<u>2018 Estimate</u>	<u>2019 Budget</u>	<u>% Change 2017/2018</u>
EXPENDITURES						
STREETS & HIGHWAYS (Continued)						
Maintenance Shop (Continued):						
Other Services & Charges:						
Telephone	609	609	625	902	612	
Travel, Meetings & Schools	30	8	100	100	100	
OSHA Compliance Contract	501	507	575	516	600	
Insurance	545	549	578	533	560	
Utilities	9,878	10,694	11,963	17,200	18,576	
Outside Services	49,174	67,340	40,000	51,000	50,000	
Miscellaneous	67	760	700	700	700	
Total Other Services & Charges	60,804	80,467	54,541	70,951	71,148	30.45%
Total Maintenance Shop	324,506	317,884	319,737	344,235	351,064	9.80%
Streets and Alleys:						
Personal Services:						
Salary - Regular	285,066	294,579	297,448	289,100	297,050	
Salary - Overtime	615	473	515	500	514	
Salary - Temporary	7,318	11,079	12,669	12,600	12,947	
FICA Contributions	20,570	21,270	23,763	23,118	23,754	
PERA Contributions	21,772	22,129	22,347	21,720	22,317	
Health Insurance	181,526	172,377	200,248	174,619	190,335	
Workers' Compensation	20,330	27,216	30,081	22,600	24,860	
Total Personal Services	537,197	549,123	587,072	544,257	571,776	-2.61%
Supplies:						
Operating	7,905	11,124	5,500	7,010	7,000	
Gas & Oil	29,307	24,267	27,536	25,300	27,830	
Repair & Maintenance	16,070	13,804	10,000	11,700	12,500	
Safety Equipment	0	0	1,500	1,500	1,500	
Small Tools & Minor Equipment	0	1,371	1,500	1,000	1,500	
Total Supplies	53,282	50,566	46,036	46,510	50,330	9.33%
Other Services & Charges:						
Professional Services\Eng.	6,642	15,435	9,000	9,104	9,000	
Travel, Meetings and Schools	352	640	500	500	500	
OSHA Compliance Contract	2,787	2,817	2,913	2,301	2,416	
Insurance	9,004	7,330	7,700	8,235	8,646	
Utilities-Street Lighting	149,129	172,160	149,040	146,336	148,895	
Outside Services	9,113	7,732	10,000	14,000	14,000	
Outside Services (Dust Control)	0	0	5,000	5,000	5,000	
Street Sealing	30,479	35,925	50,000	50,000	50,000	
Street Patching and Repairs	64,205	62,749	95,000	95,000	95,000	
Bituminous Crushing	50	0	10,000	10,000	10,000	
Miscellaneous	432	2,566	1,000	1,000	1,000	
Total Other Services & Charges	272,193	307,354	340,153	341,476	344,457	1.27%
Total Streets & Alleys	862,672	907,043	973,261	932,243	966,564	-0.69%

**CITY OF DETROIT LAKES
GENERAL FUND
2019 BUDGET**

	<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Budget</u>	<u>2018 Estimate</u>	<u>2019 Budget</u>	<u>% Change 2017/2018</u>
EXPENDITURES						
STREETS AND HIGHWAYS (Continued)						
Snow & Ice Removal						
Personal Services:						
Salary - Regular	\$115,314	\$135,736	\$150,000	\$149,900	\$154,022	
Salary - Overtime	2,044	1,861	\$2,060	3,000	\$3,083	
Salary - Temporary	0	0	500	500	500	
FICA Contributions	8,658	9,689	11,671	11,735	12,057	
PERA Contributions	9,171	10,308	11,405	11,468	11,783	
Workers' Compensation	5,328	8,121	8,932	9,453	10,399	
Total Personal Services	140,515	165,715	184,567	186,056	191,843	3.94%
Supplies:						
Gas & Oil	8,032	18,886	24,150	27,805	30,586	
Supplies-Salt/Sand	133,963	166,744	136,500	140,000	150,000	
Repair & Maintenance	8,030	17,147	2,000	2,000	2,000	
Total Supplies	150,025	202,777	162,650	169,805	182,586	12.26%
Other Services & Charges						
Insurance	6,857	6,943	7,291	5,899	6,194	
Outside Services	800	0	500	500	500	
Becker County Loader Rental	2,804	2,698	3,500	3,500	3,750	
Miscellaneous	600	0	500	500	500	
Total Other Services & Charges	11,061	9,641	11,791	10,399	10,944	-7.19%
Total Snow & Ice Removal	301,601	378,133	359,009	366,260	385,372	7.34%
Traffic Signs, Signals & Markings						
Personal Services:						
Salary - Regular	2,146	922	4,326	15,000	15,413	
Salary - Temporary	261	993	0	0	0	
FICA Contributions	168	140	331	1,148	1,179	
PERA Contributions	161	69	324	1,125	1,156	
Workers' Compensation	100	255	110	60	66	
Total Personal Services	2,836	2,379	5,091	17,333	17,813	249.87%
Supplies:						
Operating	20,751	23,260	16,000	16,000	18,000	12.50%
Other Services & Charges:						
Outside Services	0	0	0	4,300	2,500	
Street Striping	12,150	8,322	7,500	7,500	8,500	
Signal Maint - BNSF Kris St	10,347	10,278	11,000	10,650	11,330	
Insurance	33	40	38	40	42	
Utilities-Traffic Signals	11,754	13,399	13,390	13,000	13,000	
Total Other Services & Charges	34,284	32,039	31,928	35,490	35,372	10.79%
Total Traffic Signs, Signals and Markings	57,871	57,678	53,019	68,823	71,185	34.26%
TOTAL STREETS & HIGHWAYS	\$1,762,254	\$1,876,270	\$1,943,562	\$1,951,630	\$2,020,462	3.96%

**CITY OF DETROIT LAKES
GENERAL FUND
2019 BUDGET**

	2016 Actual	2017 Actual	2018 Budget	2018 Estimate	2019 Budget	% Change 2017/2018
EXPENDITURES						
SANITATION AND HEALTH						
Weed Control:						
Personal Services:						
Salary - Regular	21,057	16,034	21,630	16,100	16,543	
Salary - Temporary	374	110	1,288	1,000	1,028	
FICA Contributions	1,478	1,075	1,753	1,308	1,344	
PERA Contributions	1,579	1,203	1,719	1,216	1,318	
Workers' Compensation	1,275	2,012	1,408	1,248	1,373	
Total Personal Services	25,763	20,434	27,798	20,872	21,605	-22.28%
Supplies:						
Operating	6,396	3,111	5,500	7,700	8,000	45.45%
Other Services & Charges:						
Contract Mowing	5,366	5,480	5,000	5,000	5,000	
Travel, Meetings and Schools	1,495	479	725	725	725	
Insurance	22	29	26	29	31	
Miscellaneous	313	360	200	225	250	
Total Other Services & Charges	7,196	6,348	5,951	5,979	6,006	0.92%
Total Weed Control	39,355	29,893	39,249	34,551	35,611	-9.27%
Recycling/Yardwaste Program:						
Personal Services:						
Salary - Regular	0	0	0	0	0	
Salary - Temporary	0	0	0	0	0	
FICA Contributions	0	0	0	0	0	
PERA Contributions	0	0	0	0	0	
Workers' Compensation	0	0	0	0	0	
Total Personal Services	0	0	0	0	0	#DIV/0!
Supplies:						
Gas and Oil	0	0	0	0	0	
Recycling Containers	0	27,071	0	0	0	
Repair and Maintenance	86	0	200	200	200	
Total Supplies	86	27,071	200	200	200	0.00%
Other Services & Charges:						
Printing and Publications	0	1,400	0	0	0	
Insurance	5	38	12	5	6	
Contract with Lakeview Township	1,500	1,500	2,000	2,000	2,000	
Outside Services (Dust Control)	6,157	4,958	5,000	54,250	2,500	
Total Other Services & Charges	7,662	7,896	7,012	56,255	4,506	-35.74%
Total Recycling Program	7,748	34,967	7,212	56,455	4,706	-34.75%

**CITY OF DETROIT LAKES
GENERAL FUND
2019 BUDGET**

	<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Budget</u>	<u>2018 Estimate</u>	<u>2019 Budget</u>	<u>% Change 2017/2018</u>
EXPENDITURES						
SANITATION AND HEALTH (continued)						
Forestry and Tree Removal						
Personal Services:						
Salary - Regular	19,282	19,874	18,025	13,300	13,666	
Salary - Overtime	431	772	0	0	0	
Salary - Temporary	336	32	0	0	0	
FICA Contributions	1,410	1,416	1,379	1,017	1,045	
PERA Contributions	1,478	1,548	1,352	998	1,025	
Workers' Compensation	122	1,088	136	876	964	
Total Personal Services	23,059	24,730	20,892	16,191	16,700	-20.07%
Supplies:						
Operating	116	0	300	300	300	
Repairs & Maint/Tree Replacement	0	2,154	2,500	2,500	2,500	
Total Supplies	116	2,154	2,800	2,800	2,800	0.00%
Other Services & Charges:						
Dutch Elm Contract	9,296	3,704	10,000	10,000	10,000	
Travel, Meetings and Schools	1,319	1,444	1,250	1,125	1,250	
Insurance	15	16	15	29	31	
Outside Services - Stump Grinding	0	18,987	5,000	5,200	5,000	
Miscellaneous	3,596	258	400	300	300	
Total Other Services & Charges	14,226	24,409	16,665	16,654	16,581	-0.51%
Total Forestry and Tree Removal	37,401	51,293	40,358	35,645	36,081	-10.60%
TOTAL SANITATION & HEALTH	\$84,504	\$116,153	\$86,818	\$126,652	\$76,397	-12.00%
PARK AND RECREATION						
Park Area Maintenance:						
Personal Services:						
Salary - Regular	151,661	159,352	136,000	164,612	144,800	
Salary - Overtime	2,400	1,633	1,030	1,000	1,028	
Salary - Temporary	24,670	39,912	62,500	52,443	53,886	
FICA Contributions	13,121	14,595	15,264	16,681	15,278	
PERA Contributions	11,696	12,115	10,277	12,421	10,937	
Unemployment Compensation	242	682	500	100	500	
Workers' Compensation	7,711	9,516	8,492	8,064	8,870	
Total Personal Services	211,501	237,805	234,063	255,322	235,299	0.53%
Supplies:						
Operating	14,171	11,863	9,000	14,200	11,500	
Heating Fuel-Shop	1,284	1,279	1,865	1,780	1,922	
Gas & Oil	10,331	12,942	11,550	17,251	18,976	
Uniforms	0	0	250	250	250	
Repair & Maintenance	14,402	25,684	19,500	19,500	19,500	
Small Tools & Minor Equipment	0	1,502	3,875	3,875	1,500	
Total Supplies	40,188	53,270	46,040	56,856	53,649	16.53%

**CITY OF DETROIT LAKES
GENERAL FUND
2019 BUDGET**

	<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Budget</u>	<u>2018 Estimate</u>	<u>2019 Budget</u>	<u>% Change 2017/2018</u>
EXPENDITURES						
PARKS AND RECREATION (continued)						
Park Area Maintenance (continued):						
Other Services & Charges:						
Professional Services	0	0	0	2,335	0	
ITCharges (All Inclusive 2014)	4,044	4,044	4,045	4,044	4,596	
Telephone	\$1,291	\$1,139	1,140	1,140	1,140	
Travel, Meetings and Schools	128	115	500	750	750	
OSHA Safety Compliance	1,100	1,309	1,374	1,226	1,287	
Insurance	31,207	29,423	31,326	19,239	20,201	
Utilities	9,188	14,610	14,012	17,750	19,170	
Contribution-Boys and Girls Club	10,000	10,000	10,000	10,000	10,000	
Outside Services	9,945	15,614	15,000	17,900	18,000	
Temporary Restroom Facilities	10,540	13,575	13,470	16,410	16,410	
Beach	9,233	7,767	12,500	12,500	12,500	
Miscellaneous	1,334	3,533	750	1,500	1,500	
Total Other Services & Charges	<u>88,010</u>	<u>101,129</u>	<u>104,118</u>	<u>104,794</u>	<u>105,554</u>	1.38%
Total Park Area Maintenance	<u>339,699</u>	<u>392,204</u>	<u>384,221</u>	<u>416,971</u>	<u>394,501</u>	2.68%
Snappy Park:						
Personal Services:						
Salary - Regular	686	0	2,400	0	5,230	
Salary - Overtime	0	0	0	0	0	
Salary - Temporary	2,088	2,195	3,167	2,100	2,158	
FICA Contributions	209	168	426	161	565	
PERA Contributions	52	0	180	0	392	
Workers' Compensation	634	143	704	116	128	
Total Personal Services	<u>3,669</u>	<u>2,506</u>	<u>6,877</u>	<u>2,377</u>	<u>8,473</u>	23.20%
Supplies:						
Operating	2,873	2,487	3,000	1,500	3,000	
Heating Fuel	250	225	283	242	261	
Gas & Oil	132	132	210	210	231	
Repair & Maintenance	276	316	5,000	1,000	2,500	
Small Tools & Minor Equipment	0	0	500	250	250	
Total Supplies	<u>3,531</u>	<u>3,160</u>	<u>8,993</u>	<u>3,202</u>	<u>6,242</u>	-30.58%

**CITY OF DETROIT LAKES
GENERAL FUND
2019 BUDGET**

	<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Budget</u>	<u>2018 Estimate</u>	<u>2019 Budget</u>	<u>% Change 2017/2018</u>
EXPENDITURES						
PARKS AND RECREATION (continued)						
Snappy Park (continued):						
Other Services & Charges:						
Telephone	\$0	\$0	\$0	\$0	\$0	
Insurance	2,785	2,128	2,234	2,724	2,860	
Utilities	1,122	1,412	2,006	1,020	1,102	
Outside Services	3,604	3,875	4,500	3,460	4,500	
Miscellaneous	0	0	0	0	0	
Total Other Services & Charges	<u>7,511</u>	<u>7,415</u>	<u>8,740</u>	<u>7,204</u>	<u>8,462</u>	-3.18%
Total Snappy Park	<u>14,711</u>	<u>13,081</u>	<u>24,610</u>	<u>12,783</u>	<u>23,177</u>	-5.82%
Pavillion:						
Personal Services:						
Salary - Regular	2,739	1,478	5,665	10,460	10,748	
Salary - Overtime	313	883	0	0	0	
Salary - Temporary	4,409	3,386	5,279	4,995	5,132	
FICA Contributions	558	434	837	1,182	1,215	
PERA Contributions	229	328	425	784	806	
Workers' Compensation	301	404	334	312	343	
Total Personal Services	<u>8,549</u>	<u>6,913</u>	<u>12,540</u>	<u>17,734</u>	<u>18,244</u>	45.48%
Supplies:						
Operating	2,675	3,308	2,500	2,500	2,500	
Heating Fuel	1,659	636	1,684	1,570	1,696	
Gas & Oil	0	0	0	0	0	
Repair & Maintenance	1,961	1,089	6,000	2,000	2,000	
Small Tools & Minor Equipment	0	0	750	0	750	
Total Supplies	<u>6,295</u>	<u>5,033</u>	<u>10,934</u>	<u>6,070</u>	<u>6,946</u>	-36.48%

**CITY OF DETROIT LAKES
GENERAL FUND
2019 BUDGET**

	2016 Actual	2017 Actual	2018 Budget	2018 Estimate	2019 Budget	% Change 2017/2018
EXPENDITURES						
PARKS AND RECREATION (continued)						
Pavillion (continued):						
Other Services & Charges:						
Insurance	9,112	8,726	9,162	9,120	9,576	
Utilities	3,262	2,651	4,497	2,925	3,159	
Outside Services	8,738	5,907	3,500	3,500	3,500	
Miscellaneous	498	100	500	500	500	
Total Other Services & Charges	21,610	17,384	17,659	16,045	16,735	-5.23%
Total Pavillion	36,454	29,330	40,615	39,849	41,925	3.22%
Soccer Fields:						
Personal Services:						
Salary - Regular	734	278	1,000	750	5,230	
Salary - Overtime	0	0	0	0	0	
Salary - Temporary	1,317	1,532	1,710	1,500	1,541	
FICA Contributions	154	136	207	172	518	
PERA Contributions	55	21	75	56	392	
Workers' Compensation	50	106	57	73	80	
Total Personal Services	2,310	2,073	3,049	2,551	7,762	154.54%
Supplies:						
Operating	6	166	0	150	150	
Repair & Maintenance	0	0	1,750	1,500	1,500	
Small Tools & Minor Equipment	0	0	0	0	0	
Total Supplies	6	166	1,750	1,650	1,650	-5.71%
Other Services & Charges:						
Utilities	9,820	11,378	18,087	12,355	16,843	
Outside Services	0	2,711	0	592	600	
Miscellaneous	0	0	0	0	0	
Total Other Services & Charges	9,820	14,089	18,087	12,947	17,443	-3.56%
Total Soccer Fields	12,136	16,328	22,886	17,148	26,855	17.34%

**CITY OF DETROIT LAKES
GENERAL FUND
2019 BUDGET**

	2016 Actual	2017 Actual	2018 Budget	2018 Estimate	2019 Budget	% Change 2017/2018
EXPENDITURES						
PARKS AND RECREATION (continued)						
Summer Recreation:						
Other Services & Charges:						
Director Contract	0	0	0	0	0	
DLCCC Contract	52,500	54,500	56,500	56,500	58,500	
Telephone	0	0	0	0	0	
IT Support	119	119	120	120	120	
Insurance	39	43	42	44	46	
Utilities	874	1,445	1,187	1,400	1,512	
Miscellaneous	0	0	0	0	0	
Total Other Services & Charges	53,532	56,107	57,849	58,064	60,178	4.03%
Total Summer Recreation Program	53,532	56,107	57,849	58,064	60,178	4.03%
Skating Rinks:						
Personal Services:						
Salary - Regular	5,248	1,557	5,500	2,700	1,307	
Salary - Overtime	0	0	103	100	103	
Salary - Temporary	6,456	4,237	6,592	7,400	7,604	
FICA Contributions	890	431	933	780	690	
PERA Contributions	438	104	420	210	106	
Workers' Compensation	523	850	594	496	546	
Total Personal Services	13,555	7,179	14,142	11,686	10,355	-26.78%
Supplies:						
Operating	0	9,658	475	475	475	
Repair & Maintenance	194	770	500	500	500	
Total Supplies	194	10,428	975	975	975	0.00%
Other Services & Charges:						
Insurance	1,738	1,263	1,326	1,700	1,785	
Utilities	6,632	6,978	7,515	5,475	7,500	
Outside Services	494	150	500	500	500	
Total Other Services & Charges	8,864	8,391	9,340	7,675	9,785	4.76%
Total Skating Rinks	22,613	25,998	24,457	20,336	21,115	-13.67%

**CITY OF DETROIT LAKES
GENERAL FUND
2019 BUDGET**

	2016 Actual	2017 Actual	2018 Budget	2018 Estimate	2019 Budget	% Change 2017/2018
EXPENDITURES						
PARKS AND RECREATION (continued)						
Sports Arena:						
Personal Services:						
Salary - Regular	73,613	66,202	0	0	0	
Salary - Overtime	1,605	1,241	0	0	0	
Salary - Temporary	14,583	15,432	0	0	0	
FICA Contributions	6,756	6,100	0	0	0	
PERA Contributions	5,779	5,151	0	0	0	
Health Insurance	11,987	11,431	0	0	0	
Workers' Compensation	1,392	1,968	0	0	0	
Total Personal Services	115,715	107,525	0	0	0	#DIV/0!
Supplies:						
Operating	17,774	19,740	0	0	0	
Heating Fuel	21,745	19,899	0	0	0	
Gas & Oil	306	46	0	0	0	
Repair & Maintenance	7,425	7,800	0	0	0	
Small Tools & Minor Equipment	7,092	0	0	0	0	
Total Supplies	54,342	47,485	0	0	0	#DIV/0!
Other Services & Charges:						
Professional Fees	0	0	0	0	0	
Telephone	196	190	0	0	0	
IT Charges	833	833	0	0	0	
Travel, Meetings, Schools	20	0	0	0	0	
OSHA Safety Compliance	501	508	0	0	0	
Insurance	5,244	5,018	0	0	0	
Utilities	64,967	73,967	0	0	0	
Outside Services	40,052	51,395	0	0	0	
Miscellaneous	598	1,307	0	0	0	
Total Other Services & Charges	112,411	133,218	0	0	0	#DIV/0!
Total Sports Arena	282,468	288,228	0	0	0	#DIV/0!
TOTAL PARKS AND RECREATION	\$761,613	\$821,276	\$554,638	\$565,152	\$567,751	2.36%
TOTAL PUBLIC WORKS	\$2,608,371	\$2,813,699	\$2,585,017	\$2,643,434	\$2,664,609	3.08%

**CITY OF DETROIT LAKES
GENERAL FUND
2019 BUDGET**

	<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Budget</u>	<u>2018 Estimate</u>	<u>2019 Budget</u>	<u>% Change 2017/2018</u>
MISCELLANEOUS EXPENDITURES						
Other Services & Charges:						
Annexation Fees	0	0	500	0	1,500	
Community Center Oper - Seniors	50,000	50,000	50,000	50,000	50,000	
Becker County Food Pantry	1,743	1,615	2,995	4,235	4,574	
Bad Debt	87	172	200	100	100	
Health Insurance - Retired	15,470	15,500	23,075	29,000	30,300	
Health Insurance - H S A	7,125	5,875	6,000	6,000	6,000	
Life Insurance	0	0	0	2,225	2,100	
Professional Fees	23,465	3,700	3,650	8,650	8,650	
Insurance - Unallocated	656	1,110	1,169	1,032	1,084	
Judgement & Losses	20,319	2,098	20,000	20,000	20,000	
Work Comp Losses	6,284	20,157	15,000	15,000	0	
Wellness Committee	1,993	0	2,000	1,500	0	
Severance Pay-Unallocated	53,136	71,964	50,000	53,816	0	
TOTAL MISCELLANEOUS	<u>180,278</u>	<u>172,191</u>	<u>174,589</u>	<u>191,558</u>	<u>124,307</u>	-28.80%
TOTAL EXPENDITURES	<u>5,736,461</u>	<u>6,195,243</u>	<u>5,836,628</u>	<u>5,821,841</u>	<u>5,974,675</u>	2.37%
Other Financing Uses:						
Interfund Transfers to:						
Utility Funds - Health Ins Claims	4,102	11,920	0	0	0	
Library	0	25,000	0	0	0	
Equipment Fund	19,860	0	8,400	0	0	
Airport Fund	4,500	0	0	0	0	
Fire Dept	0	0	190,000	222,247	218,000	
Sports Arena Fund	0	30,000	110,000	110,000	110,000	
Bond Emergency Fund	50,000	50,000	50,000	50,000	50,000	
TOTAL OTHER FIN USES	<u>78,462</u>	<u>116,920</u>	<u>358,400</u>	<u>382,247</u>	<u>378,000</u>	5.47%
TOTAL EXPENDITURES AND OTHER FINANCING USES	<u>\$5,814,923</u>	<u>\$6,312,163</u>	<u>\$6,195,028</u>	<u>\$6,204,088</u>	<u>\$6,352,675</u>	2.54%
			6,195,028		6,352,675	

**CITY OF DETROIT LAKES
SCHOOL LIAISON OFFICER
2019 BUDGET**

#104

	2016 Actual	2017 Actual	2018 Budget	2018 Estimate	2019 Budget	
REVENUES:						
City Share	52,500	51,500	45,000	45,000	47,500	
School District Share	52,500	51,500	45,000	45,000	47,500	
Interest Income	71	137	10	125	87	
Total Revenues	105,071	103,137	90,010	90,125	95,087	5.64%
EXPENDITURES						
Personal Services:						
Salary - Regular	56,701	62,028	64,746	62,400	66,582	
Salary - Overtime	1,550	1,592	1,500	1,500	1,500	
Medicare Contributions	829	890	961	927	987	
PERA Contributions	9,612	10,307	10,732	10,831	11,029	
Health Insurance	2,530	2,610	15,000	2,664	16,104	
Workers' Compensation	2,074	3,622	3,982	2,929	3,222	
Total Personal Services	73,296	81,049	96,920	81,250	99,424	2.58%
Other Expenses						
Vehicle Replacement Cost	2,500	4,375	4,375	4,375	4,375	
Taser/Radio Replacement Cost	0	800	975	975	975	
Supplies Incl Ammo	0	0	250	250	250	
Gas and Oil	980	1,413	1,672	1,860	1,953	
Clothing Allowance	347	494	950	925	925	
Vest	0	0	100	0	100	
Cellphone	360	360	480	360	360	
Travel, Meetings and Schools	0	375	900	500	1,200	
Insurance and Bonds	1,666	1,713	1,806	2,333	2,450	
Outside Services - R&M	0	0	2,300	1,000	2,300	
Miscellaneous	0	0	250	250	250	
Total Other Expenses	5,853	9,530	14,058	12,828	15,138	7.68%
Total Expenditures	79,149	90,579	110,978	94,079	114,562	3.23%
NET INCREASE IN FUND BALANCE	25,922	12,558	(20,968)	(3,954)	(19,475)	
BEGINNING FUND BALANCE	12,183	38,105	48,354	50,663	46,709	
ENDING FUND BALANCE	38,105	50,663	27,386	46,709	27,235	-0.55%

**CITY OF DETROIT LAKES
FIRE DEPARTMENT FUND
2019 BUDGET (New in 2018)**

	Restated	Restated				#204
	2018 Actual	2017 Actual	2018 Budget	2018 Estimate	2019 Budget	% Change 2017/2018
REVENUES:						
Charges for Services:						
Township Fire Contracts	\$170,131	\$164,684	\$167,978	\$136,008	\$140,000	
Misc Service Charges	27,240	39,810	25,600	28,375	28,000	
Total Charges for Services	197,371	204,494	193,578	164,383	168,000	
Intergovernmental:						
Fire Relief Aid	95,898	106,022	95,000	105,000	105,000	
Fire Training Reimbursement	2,575	5,795	3,750	2,700	2,430	
Total Intergovernmental	98,473	111,817	98,750	107,700	107,430	
Total Revenues	295,844	316,311	292,328	272,083	275,430	
Other Financing Sources:						
Interfund Transfers From:						
General Fund	189,426	186,972	190,000	222,447	218,000	
TOTAL REVENUES AND OTHER FINANCING SOURCES	485,270	503,283	482,328	494,530	493,430	
EXPENDITURES						
Fire Protection:						
Personal Services:						
Salary-Fire Chief	\$11,268	\$9,086	\$7,712	\$7,770	\$9,209	
Salary-Assst/Deputy Fire Chiefs	0	2,571	2,571	3,800	3,895	
Salary-Volunteers	36,687	41,072	39,958	\$41,500	\$42,538	
FICA Contributions	163	304	226	222	250	
PERA Contributions	3,715	1,719	1,743	1,874	2,221	
Pensions-State Relief Association	95,838	106,022	95,000	105,000	105,000	
Pensions - Fire Calls	13,620	23,800	12,800	14,188	14,000	
Workers' Compensation	28,772	30,355	33,389	21,160	23,276	
Total Personal Services	190,063	214,929	193,399	195,514	200,389	3.61%
Supplies:						
Operating	9,136	4,724	6,000	3,825	4,500	
Heating Fuel	3,777	3,515	3,570	3,750	3,938	
Gas & Oil	4,398	4,915	5,000	5,820	6,339	
Repair & Maintenance	7,258	5,387	5,500	5,500	5,500	
Small Tools/Minor Equipment	18,741	18,521	25,000	25,000	25,000	
Total Supplies	43,310	37,062	45,070	43,895	45,277	0.46%
Other Services & Charges:						
Professional Fees	1,217	0	1,000	1,000	1,000	
Telephone	2,299	1,819	2,220	840	840	
Travel, Meetings, Schools	11,588	16,459	12,000	12,000	12,000	
Insurance	8,502	8,256	8,669	4,147	4,354	
Utilities	8,260	7,743	9,831	8,230	9,300	
IT Charges	0	0	0	0	2,090	
Outside Services-Equipment	36,920	35,357	35,000	35,000	35,000	
Outside Services-Building	4,670	13,778	7,500	7,500	7,500	
Physicals/Hepatitis Shots	3,229	2,883	3,750	3,750	3,750	
Miscellaneous	1,483	456	2,000	1,000	1,000	
Total Other Services & Charges	78,148	86,751	81,970	73,467	76,834	-6.27%
TOTAL EXPENDITURES	311,521	338,742	320,439	312,875	322,499	
Other Financing Uses:						
Transfer to Fire Hall Debt Service Fund	35,000	35,000	35,000	35,000	35,000	
Transfer to Equipment Fund	138,749	129,541	126,889	146,655	135,931	
Total Other Financing Uses	173,749	164,541	161,889	181,655	170,931	
TOTAL EXPENDITURES AND OTHER FINANCING USES	485,270	503,283	482,328	494,530	493,430	2.30%
NET INCREASE (DECREASE) IN FUND BALANCE	0	0	(0)	(0)	(0)	
FUND BALANCE-JANUARY 1	0	0	0	0	0	
FUND BALANCE-DECEMBER 31	0	0	(0)	(0)	(0)	-3.78%

**CITY OF DETROIT LAKES
LIBRARY FUND
2019 BUDGET**

#205

	<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Budget</u>	<u>2018 Estimate</u>	<u>2019 Budget</u>	
REVENUES						
Taxes:						
Current Property Taxes	\$261,322	\$282,249	285,000	\$282,000	285,000	
Delinquent Property Taxes	901	4,249	0	2,710	0	
Total Taxes	<u>262,223</u>	<u>286,498</u>	<u>285,000</u>	<u>284,710</u>	<u>285,000</u>	0.00%
Miscellaneous:						
State Market Value Credit	0	0	0	0	0	
Interest Income	69	232	30	200	30	
Energy Credits	0	0	0	0	0	
Total Revenues	<u>262,292</u>	<u>286,730</u>	<u>285,030</u>	<u>284,910</u>	<u>285,030</u>	0.00%
Other Financing Sources						
Transfer from Liquor Fund	0	0	0	0	0	
Transfer from General Fund	0	0	0	0	0	
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
TOTAL REVENUES & OTHER FINANCING SOURCES	<u>262,292</u>	<u>286,730</u>	<u>285,030</u>	<u>284,910</u>	<u>285,030</u>	0.00%
EXPENDITURES:						
Operation & Maintenance						
Supplies:						
Operating	18	90	350	350	350	
Heating Fuel	4,899	5,588	6,219	6,200	6,448	
Repair & Maintenance	1,577	2,828	2,500	2,450	2,500	
Other Services & Charges:						
Lake Agassiz Contract	217,560	221,020	223,750	223,750	226,670	1.31%
Insurance	2,358	2,287	2,401	2,327	2,443	
Utilities	13,594	14,398	15,600	15,600	16,224	
Repair & Maintenance	13,461	12,232	20,000	20,000	20,000	
Janitorial Contract	14,245	15,540	16,006	15,540	16,006	
Professional Services	0	0	0	0	0	
Building Improvements/Repairs	0	0	0	0	0	
Total Expenditures	<u>267,712</u>	<u>273,983</u>	<u>286,827</u>	<u>286,217</u>	<u>290,641</u>	1.33%
NET INCREASE (DECREASE) IN FUND BALANCE	(5,420)	12,747	(1,797)	(1,307)	(5,611)	
FUND BALANCE-JANUARY 1	<u>62,149</u>	<u>56,729</u>	<u>69,476</u>	<u>69,476</u>	<u>68,169</u>	
FUND BALANCE-DECEMBER 31	<u>\$56,729</u>	<u>\$69,476</u>	<u>\$67,679</u>	<u>\$68,169</u>	<u>\$62,558</u>	-7.57%

**CITY OF DETROIT LAKES
EQUIPMENT/IMPROVEMENT FUND
LIBRARY CAPITAL PROJECT FUND
2019 BUDGET**

#205

	<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Budget</u>	<u>2018 Estimate</u>	<u>2019 Budget</u>
REVENUES & OTHER FINANCING SOURCES					
Revenues:					
Miscellaneous					
Tax Levy	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
Donations	0	0	0	0	0
Grant	0	0	0	0	0
Interest on Investments	0	0	0	0	0
Transfers In	0	25,000	0	0	0
Total Revenues	<u>10,000</u>	<u>35,000</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>
Total Revenues and Other Financing Sources	<u>10,000</u>	<u>35,000</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>
EXPENDITURES					
Building Improvements	0	0	0	48,000	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>48,000</u>	<u>0</u>
NET INCREASE (DECREASE) IN FUND BALANCE	10,000	35,000	10,000	(38,000)	10,000
FUND BALANCE-JANUARY 1	<u>10,000</u>	<u>20,000</u>	<u>55,000</u>	<u>55,000</u>	<u>17,000</u>
FUND BALANCE-DECEMBER 31	<u>\$20,000</u>	<u>\$55,000</u>	<u>\$65,000</u>	<u>\$17,000</u>	<u>\$27,000</u>
	\$76,729	\$124,476	\$132,679	\$85,169	\$89,558
2018 Expenditures					
Replace A/C & Upgrade Controls			<u>60,000</u>	<u>48,000</u>	
Total 2018 Expenditures			<u>\$60,000</u>	<u>\$48,000</u>	
2019 Expenditures					
Upgrade HVAC System					<u>0</u>
Total 2018 Expenditures					<u>\$0</u>
Total 2019 Expenditures					

Next Project is Replacing Roof Tiles & Plaster Ceiling in Old Building
City Began Levy of \$10k Annually in 2015 to Support Capital Needs @ Library

**CITY OF DETROIT LAKES
AIRPORT FUND
2019 BUDGET**

#206

	<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Budget</u>	<u>2018 Estimate</u>	<u>2019 Budget</u>
REVENUES					
Taxes:					
Current Property Taxes	\$44,420	\$79,256	\$125,000	\$122,500	\$132,500
Delinquent Property Taxes	159	659	0	600	0
Assessments - TaxiLane Impr (Schultz)	0	0	0	0	0
Total Taxes	<u>44,579</u>	<u>79,915</u>	<u>125,000</u>	<u>123,100</u>	<u>132,500</u>
Intergovernmental:					
State Aid - Toro Mower	0	0	0	0	0
State Aid - Airport Enviro Study 2014	1,268	0	0	0	0
State Aid - VASI Light Repairs & Tree Removal	11,342	15,600	0	0	0
State Aid - Update Master Plan/AGIS 2015	0	0	0	0	0
State Aid - Update Master Plan/Exhibit A	3,855	896	0	(4,144)	0
State Aid - Prelim Eng (Drainage & GeoTech)	0	0	0	0	0
State Aid - Design Eng & Property Acq	58,964	163,859	60,193	10,419	13,885
State Aid - Construction Runway/Taxiway Extension to South	0	0	260,834	108,942	260,777
State Aid - Utility Relocate	0	0	53,878	51,600	0
State Aid - Wetland Credits	0	0	28,067	7,471	0
State Aid - New Fuel System	0	0	0	0	0
State Aid - Rehab City Hangars	0	0	0	0	0
Federal Aid - Prelim Eng (Drainage & GeoTech)	0	0	0	0	0
Federal Aid - Update Master Plan/Exhibit A	202,951	16,135	0	(77,503)	0
Federal Aid - Update Master Plan/AGIS 2015	0	0	0	0	0
Federal Aid - Airport Enviro Study 2014	39,855	0	0	0	0
Federal Aid - Land Appraisals	0	0	0	0	0
Federal Aid - Design Eng & Property Acq	1,477,388	2,325,406	1,083,456	187,543	249,926
Federal Aid - Construction Runway/Taxiway Extension to South	0	0	4,682,871	1,829,790	4,693,984
Federal Aid - Utility Relocate	0	0	969,812	928,800	0
Federal Aid - Wetland Credits	0	0	505,202	131,175	0
Federal Aid - New Fuel System	0	0	0	0	0
Federal Aid - Rehab City Hangars	0	0	0	0	0
State Aid - Operation and Maintenance	46,125	36,547	33,799	33,799	33,799
County Share of Airport - Operations	45,000	80,000	125,000	125,000	132,500
County Share of Capital Improvements	0	116,995	584,020	210,377	163,013
County Less Levy for Operations Portion	0	(35,000)	(80,000)	(80,000)	(87,500)
Miscellaneous:					
Interest on Investments	261	325	0	750	0
Hangar Rents	135,979	139,247	140,000	140,000	140,000
Miscellaneous	1,053	93,580	500	112,196	500
Total Revenues	<u>2,068,620</u>	<u>3,033,505</u>	<u>8,572,631</u>	<u>3,839,315</u>	<u>5,733,384</u>
OTHER FINANCING SOURCES					
Transfer from Other Funds	4,500	0	0	0	0
Interfund Loan	0	0	0	0	0
State Hangar Loan	0	0	0	0	0
Bond Proceeds	0	0	1,000,000	0	1,000,000
Sale of Equipment	0	0	0	0	0
Total Revenues And Other Financing Sources	<u>2,073,120</u>	<u>3,033,505</u>	<u>9,572,631</u>	<u>3,839,315</u>	<u>6,733,384</u>
EXPENDITURES:					
Operation & Maintenance					
Supplies:					
Operating	122	2,003	1,000	1,000	1,000
Gas & Oil	2,047	2,500	2,100	2,000	2,200
Repair & Maintenance	3,322	4,340	4,000	3,000	4,000
Small Tools & Minor Equipment	2,704	402	500	500	500
Management Contract	30,000	30,000	30,900	30,000	30,000
Professional Services	2,512	4,841	6,500	5,000	5,000
Meetings, Travel, Schools	3,485	4,762	4,000	5,300	5,250
Insurance	24,598	23,033	24,184	24,489	25,714
Utilities	21,119	20,906	21,640	24,670	26,644

**CITY OF DETROIT LAKES
AIRPORT FUND
2019 BUDGET**

	<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Budget</u>	<u>2018 Estimate</u>	<u>2019 Budget</u>	
EXPENDITURES - (Continued)						
Other Services & Charges:						
Repair & Maintenance	12,914	15,941	20,000	20,000	20,000	
Snow Removal	2,272	2,228	3,000	2,625	3,000	
Mowing	4,412	3,551	2,500	3,000	3,000	
Permits	400	400	400	400	400	
Legal	0	180	500	500	500	
Miscellaneous	926	12,701	750	1,000	1,000	
Total Operation & Maintenance	<u>110,833</u>	<u>127,788</u>	<u>121,973</u>	<u>123,484</u>	<u>128,207</u>	3.82%
Debt Service:						
Paul White Hangar (2016)	9,991	0	0	0	0	
Hangar No. 9 (2020)	21,065	24,895	22,980	22,980	22,980	
Hangar No. 10 (2022)	44,550	52,650	48,600	48,600	48,600	
Hangar No. 11	0	0	0	0	0	
Total Debt Service	<u>75,606</u>	<u>77,545</u>	<u>71,580</u>	<u>71,580</u>	<u>71,580</u>	0.00%
Other Financial Uses:						
Principal Payment on Bond	0	0	0	0	0	
Interest Payment on Bond	0	0	0	0	0	
Transfer to Capital/Debt Service Reserve Fund - City	0	35,000	80,000	80,000	87,500	
Transfer to Capital/Debt Service Reserve Fund - County	0	35,000	584,020	0	0	
Total Other Financial Uses	<u>0</u>	<u>70,000</u>	<u>664,020</u>	<u>80,000</u>	<u>87,500</u>	
TOTAL EXPENDITURES & OFUs	<u>186,439</u>	<u>275,333</u>	<u>857,573</u>	<u>275,064</u>	<u>287,287</u>	
Capital Outlay:						
New Fueling System	0	0	0	0	0	
Rehab City Hangars	0	0	0	0	0	
VASI Light Repairs & Tree Removal	11,200	19,500	0	0	0	
Master Plan Update/AGIS 2015	217,690	16,953	0	0	0	
Airport Exhibit A	0	0	0	0	0	
Land Appraisals	0	0	25,000	0	0	
Design Engineering & Land Acquisition	1,446,093	636,587	1,203,839	260,477	282,000	
Prelim Eng (Drainage & GeoTech)	195,470	695,929	0	373,196	0	
Construction Taxiway Extension to South	0	8,228	5,340,907	2,723,562	5,838,532	
Utility Relocation	0	0	1,077,569	1,032,000	0	
Wetland Credits	0	1,230,793	561,336	25,835	0	
Supplemental Environmental Assessment - 2016	0	27,525	0	0	0	
Environmental Assessment - 2014	40,824	0	0	0	0	
Airport Improvement Program	0	31,831	0	0	0	
Total Capital Outlay	<u>1,911,277</u>	<u>2,667,346</u>	<u>8,208,651</u>	<u>4,415,070</u>	<u>6,120,532</u>	
Total Expenditures	<u>2,097,716</u>	<u>2,942,679</u>	<u>9,066,224</u>	<u>4,690,134</u>	<u>6,407,819</u>	36.62%
NET INCREASE (DECREASE) IN FUND BALANCE						
	(24,596)	90,826	506,407	(850,819)	325,565	
FUND BALANCE-JANUARY 1	<u>188,598</u>	<u>164,002</u>	<u>254,828</u>	<u>254,828</u>	<u>(595,991)</u>	
FUND BALANCE-DECEMBER 31	<u>\$164,002</u>	<u>\$254,828</u>	<u>\$761,235</u>	<u>(\$595,991)</u>	<u>(\$270,426)</u>	
Estimate of Cash Due From FAA/MNDOT @ 12/31 (20% of 95%)				838,863	1,162,901	

There was an Interfund Loan from the General Fund of \$1,380,000 @ YE 2016

There were also accrued grant funds from MNDOT/FAA in the amount of \$1,658,367 @ YE 2016 (Received pymt on most in April/May 2017)

There was an Interfund Loan from the General Fund of \$330,000 @ YE 2017

There were also accrued grant funds from MNDOT/FAA in the amount of \$952,145 @ YE 2017 (Received pymt on most in Jan/Feb 2018)

**CITY OF DETROIT LAKES
AIRPORT FUND
2019 BUDGET**

FUNDS REQUIRED ANALYSIS		Total	Airport	2018		Reserve	Subtotal
CAPITAL IMPROVEMENTS PROJECT & EQUIPMENT		Cost	Share	Airport		Needed	By Year
		<u> </u>	<u> </u>	<u> </u>			
1) 2015 Master Plan Update/AGIS	F/S	289,854	14,493	14,493	Cost Share - 90/5/5		
1) Land Appraisals		170,000	17,000	17,000	Cost Share - 90/10		
1) Prelim Eng (Drainage & GeoTech)	F/S	225,000	11,250	11,250	Cost Share - 90/5/5	2017	\$ 42,743
2) Construction - Parallel Taxiway Ext		1,369,093	68,455	68,455	Cost Share - 90/5/5		
2) Construction - Fill Wetlands		664,082	33,204	33,204	Cost Share - 90/5/5		
2) Construction - Base Course		489,465	24,473	24,473	Cost Share - 90/5/5		
2) Construction - Engineering		520,000	26,000	26,000	Cost Share - 90/5/5		
2) Utility Relocation		1,077,569	53,878	53,878	Cost Share - 90/5/5		
2) Wetland Banking		715,250	35,763	35,763	Cost Share - 90/5/5		
2) Property Acq - No/So	F/S	487,020	24,351	24,351	Cost Share - 90/5/5	2017/2018	\$ 266,124
3) Construction - Runway 13/31 & Fill Wetland		4,820,000	241,000	0	Cost Share - 90/5/5		
3) Construction - Parallel Taxiway Ph II	F/S	1,961,000	98,050	0	Cost Share - 90/5/5		
3) Construction - 40'Wide Taxiway	F/S	40,000	8,000	0	Cost Share - 80/20		
3) Construction - Runway 31 MALSR	F/S	1,500,000	450,000	0	Cost Share - 70/30		
3) Runway Obstruction Removal	F	225,000	11,250	0	Cost Share - 90/10		
3) Construction - Engineering		682,100	34,105	0	Cost Share - 90/5/5		
3) Construction - Engineering		150,000	4,500	0	Cost Share - 70/30		
3) Property Acq - No/So	F/S	1,697,200	84,860	0	Cost Share - 90/5/5	2018/2019	\$ 931,765
3) Zoning Update	S	45,000	13,500	0	Cost Share - 70/30	2018	\$ 13,500
5) Runway 13/31 Nav Aids & Lighting	F	837,000	83,700	0	Cost Share - 90/10	2020	
6) Security/Wildlife Fencing	F	1,200,000	120,000	0	Cost Share - 90/10	2020	\$ 203,700
6) Parking Lot Expansion	S	10,500	3,150	0	Cost Share - 70/30	2021	\$ 3,150
Funds Required for Future Projects		<u>19,175,133</u>	<u>1,460,982</u>	<u>308,867</u>			<u>\$1,460,982</u>

**CITY OF DETROIT LAKES
DEVELOPMENT AUTHORITY FUND
2019 BUDGET**

#207

	2016 Actual	2017 Actual	2018 Budget	2018 Estimate	2019 Budget	
REVENUES & OTHER FINANCING SOURCES						
Revenues:						
Taxes:						
Operating Expenses	\$30,759	\$89	\$15,000	14,005	\$15,000	
Payment on PU Electric Loan	50,000	50,000	50,000	49,805	50,000	
Tax Abatements	5,386	4,820	4,100	4,456	4,600	
Total Taxes	86,145	54,909	69,100	68,266	69,600	0.72%
Intergovernmental Revenue:						
State Planning Grant	0	0	0	0	0	
State Market Value Credit	0	0	0	0	0	
Total Intergovernmental Revenue	0	0	0	0	0	#DIV/0!
Miscellaneous:						
Interest on Investments	8,045	15,722	3,000	5,500	6,000	100.00%
Interest on Loans:						
B & W Properties - IRP	0	0	0	0	0	
HCB, Inc-(PU but Retained as Commission)	4,895	0	0	0	0	
Union Central - IRP	10,670	10,319	9,949	9,949	9,560	
No Port Welding - IRP	789	0	0	0	0	
No Port Welding - TIF	0	0	1,328	0	2,571	
Great No Pizza - IRP	0	0	0	0	0	
Venom - IRP	3,339	3,029	2,707	2,707	2,372	
Venom - IRP #2	0	3,205	2,767	2,767	2,312	
McKinley Group - DLDA	10,000	10,000	10,000	10,000	10,000	
Rural MNCEP - WCIF Pass Thru	4,029	3,203	0	0	0	
Total Interest on Loans	23,722	29,756	26,751	25,423	26,815	0.24%
Rent (Anderson Property)	1,656	1,656	1,700	1,650	1,650	
Charges For Service:						
TIF Administrative Charges	24,500	18,300	25,000	20,000	25,000	
Loan & TIF Origination Fees	2,350	0	1,000	5,500	3,000	
Miscellaneous	0	0	0	0	0	
Total Revenues	156,418	120,343	126,551	126,339	132,065	4.36%

**CITY OF DETROIT LAKES
DEVELOPMENT AUTHORITY FUND
2019 BUDGET**

	2016 Actual	2017 Actual	2018 Budget	2018 Estimate	2019 Budget	
Other Financing Sources:						
Loan Proceeds	0	0	0	0	0	
Transfer from Other Funds	0	0	0	0	0	
Transfer from Liquor Fund	0	0	0	0	0	
Contribution from IDC (Dissolution)	0	792,476	0	0	0	
Sale of Property:						
Fixed Assets	0	0	0	0	0	
Land	15,000	0	28,000	114,800	0	
Total Other Financing Sources	15,000	792,476	28,000	114,800	0	
TOTAL REVENUES AND OTHER FINANCING SOURCES	\$171,418	\$912,819	\$154,551	\$241,139	\$132,065	-14.55%
EXPENDITURES						
Administrative:						
Supplies:						
Office	162	214	1,000	250	300	
Postage	1,000	500	1,000	500	500	
Equipment	0	0	2,000	500	500	
Other Services & Charges:						
Professional Services/Misc. Legal	4,672	2,200	6,000	5,165	5,000	
Professional Services/Legal TIF Districts	12,041	7,000	14,000	24,000	16,000	
Meetings, Travel & Schools	40	729	500	500	500	
Advertising and Promotion	3,770	3,811	5,000	4,000	4,000	
Printing and Publication	438	148	1,000	1,000	1,000	
Insurance	521	1,203	1,323	1,180	1,298	
Utilities - Airport Welcome Sign	0	300	0	300	300	
Tax Abatements	5,386	4,820	4,100	4,456	4,600	
TIF/Economic Dev. Legislation	1,870	0	2,000	2,000	2,000	
Miscellaneous (Dues & Memberships)	2,873	3,617	3,500	3,760	3,800	
Assessments - No Tower Rd	0	160,823	0	0	0	
Contributions/ Donations	0	2,000	0	0	0	
Audit	800	500	1,000	1,000	1,000	
Total Administrative Expenses	33,573	187,865	42,423	48,611	40,798	-3.83%
Economic Development:						
City Comp Plan/WLD Study:						
Professional Services	0	56,500	0	8,500	0	
Gateway/Downtown Redevelopment Project:						
Purchase of Property	0	0	0	0	0	
Other Services (Façade Improvement)	2,500	0	5,000	0	0	
Professional Services	0	0	0	0	0	
City Owned Land						
Purchase of Property	121,170	0	100,000	0	0	
Legal & Miscellaneous	2,038	1,786	7,500	7,500	7,500	
Assessments	0	0	0	0	0	
DLCCC Project:						
Principal on P.U. Note	50,000	50,000	50,000	50,000	50,000	

**CITY OF DETROIT LAKES
DEVELOPMENT AUTHORITY FUND
2019 BUDGET**

	2016 Actual	2017 Actual	2018 Budget	2018 Estimate	2019 Budget	
Economic Development: (cont'd)						
Debt Service (cont'd)						
Richwood Heights Project:						
Principal on P.U. Note	0	0	0	0	0	
Interest on P.U. Note	0	0	0	0	0	
Rural MN CEP:						
Principal on Note	20,270	21,096	0	0	0	
Interest on Note	4,029	3,203	0	0	0	
IDC Loan:						
Principal on Note	0	300,000	0	0	0	
Interest on Note	9,000	0	0	0	0	
Intermediary Relending Program:						
Principal on Note	18,844	19,033	19,224	133,855	0	
Interest on Note	1,717	1,529	1,339	5,265	0	
Total Economic Development	179,568	403,147	183,063	205,120	57,500	-68.59%
Total Expenditures	213,141	591,012	225,486	253,731	98,298	-56.41%
Other Financing Uses:						
Transfer to Other Funds:						
Transfer to Other Funds	295,344	0	0	0	0	
Other	0	0	0	0	0	
Total Other Financing Uses	295,344	0	0	0	0	
Total Expenditures & OFU	508,485	591,012	225,486	253,731	98,298	
NET INCREASE (DECREASE) IN FUND BALANCE	(337,067)	321,807	(70,935)	(12,592)	33,767	-147.60%
FUND BALANCE-JANUARY 1	1,446,685	1,109,618	1,431,425	1,431,425	1,418,833	
Reserved For:						
Notes Receivable	1,015,092	906,427	656,661	907,969	782,558	
Unreserved	94,526	524,998	(140,576)	510,864	670,042	
FUND BALANCE-DECEMBER 31	\$1,109,618	\$1,431,425	\$1,360,490	\$1,418,833	\$1,452,600	6.77%

**CITY OF DETROIT LAKES
LODGING TAX FUND (TOURISM)
2019 BUDGET**

#208

	<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Budget</u>	<u>2018 Estimate</u>	<u>2019 Budget</u>	
REVENUES						
Lodging Tax	\$238,090	\$237,248	\$220,000	\$220,000	\$240,000	
Tourism Grant	8,000	7,600	7,600	7,600	7,000	
Interest on Investments	245	361	225	400	245	
Total Revenues	<u>246,335</u>	<u>245,209</u>	<u>227,825</u>	<u>228,000</u>	<u>247,245</u>	8.52%
EXPENDITURES						
Other Services And Charges						
Chamber Contract	31,750	32,373	32,861	32,861	33,699	
Administrative Charges	7,900	7,900	7,900	7,900	7,900	
Travel And Meetings	675	198	800	800	800	
Office Supplies	23	773	110	110	110	
Insurance	166	179	487	174	183	
Total Other Services & Charges	<u>40,514</u>	<u>41,423</u>	<u>42,158</u>	<u>41,845</u>	<u>42,691</u>	1.26%
Marketing and Promotions						
Memberships	1,425	1,095	1,480	1,480	1,450	
Lead Management	6,101	6,188	6,300	6,300	6,200	
Advertising	196,703	172,476	154,889	153,100	173,904	
Events	28,450	19,523	23,000	31,380	23,000	
Total Marketing And Promotions	<u>232,679</u>	<u>199,282</u>	<u>185,669</u>	<u>192,260</u>	<u>204,554</u>	
Total Expenditures	<u>273,193</u>	<u>240,705</u>	<u>227,827</u>	<u>234,105</u>	<u>247,245</u>	8.52%
NET INCREASE (DECREASE) IN FUND BALANCE						
	(26,858)	4,504	(2)	(6,105)	(0)	
FUND BALANCE-JANUARY 1	<u>121,110</u>	<u>94,252</u>	<u>98,756</u>	<u>98,756</u>	<u>92,651</u>	
FUND BALANCE-DECEMBER 31	<u>\$94,252</u>	<u>\$98,756</u>	<u>\$98,754</u>	<u>\$92,651</u>	<u>\$92,651</u>	-6.18%

Contract between Tourism Board & Chamber expires 6/30/19
Per Concensus of Tourism Board at Meeting of 07/xx/18

**CITY OF DETROIT LAKES
STORM WATER FUND
2019 BUDGET**

#209

	<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Budget</u>	<u>2018 Estimate</u>	<u>2019 Budget</u>	
REVENUES						
Storm Water Fees:						
Residential	\$179,903	\$185,572	\$193,900	\$204,000	\$211,800	
Commercial and Others	373,057	390,190	390,000	390,000	401,800	
Total Storm Water Fees:	<u>552,960</u>	<u>575,762</u>	<u>583,900</u>	<u>594,000</u>	<u>613,600</u>	5.09%
Miscellaneous:						
Penalty on Late Payments	3,700	4,456	3,400	3,800	3,900	
Bonds Proceeds	0	0	0	0	0	
MSA Funds	0	0	0	0	0	
Federal FEMA Funds	0	0	0	0	0	
Becker County	0	0	0	9,144	2,250	
Miscellaneous Service Revenue	6,430	400	500	400	500	
Interest on Investments	2,779	4,647	3,750	3,000	1,800	
TOTAL REVENUES	<u>565,869</u>	<u>585,265</u>	<u>591,550</u>	<u>610,344</u>	<u>622,050</u>	5.16%
EXPENDITURES						
Storm Water						
Personal Services:						
Salary - Regular	58,325	54,472	77,683	56,451	60,503	
Salary - Overtime	529	77	500	815	750	
Salary - Temp	5,646	1,774	1,000	1,000	1,000	
FICA Contributions	4,577	4,082	5,981	4,381	4,686	
PERA Contributions	4,414	4,091	5,939	4,295	4,669	
Workers' Compensation	1,724	6,569	7,225	4,107	4,517	
Total Personal Services	<u>75,215</u>	<u>71,065</u>	<u>98,328</u>	<u>71,048</u>	<u>76,125</u>	-22.58%
Supplies:						
Gas & Oil	0	0	305	300	315	
Repair & Maintenance - General	7,118	4,707	3,000	2,500	2,500	
Repair & Maintenance - Ponds	0	2,753	2,800	12,192	5,000	
Repair & Maintenance - Lifts	0	0	5,000	5,000	5,000	
Small Tools & Minor Equipment	776	0	0	0	0	
Total Supplies	<u>7,894</u>	<u>7,460</u>	<u>11,105</u>	<u>19,992</u>	<u>12,815</u>	15.40%
Other Charges & Services:						
Professional Services	2,184	2,250	1,000	9,200	1,000	
GIS Maintenance	0	0	1,200	1,200	1,200	
SCADA System/Telephone	4,000	4,000	4,000	4,000	4,180	
Telephone/Cellular	277	420	420	790	800	
Travel Meetings & Schools	2,769	1,081	2,300	2,500	1,500	
Insurance	373	1,686	1,980	1,481	1,555	
Utilities	7,325	7,732	7,748	7,600	7,980	
Repair & Maintenance - General	34,242	70,459	40,000	40,000	48,000	
Repair & Maintenance - Ponds	4,957	13,040	17,500	17,500	19,000	
Repair & Maintenance - Lifts	0	1,529	5,000	5,000	5,000	
Lease of Property	4,685	4,825	4,971	4,971	5,120	
Miscellaneous	1,535	1,589	1,600	2,800	2,800	
Total Other Services & Charges	<u>62,347</u>	<u>108,611</u>	<u>87,719</u>	<u>97,042</u>	<u>98,136</u>	11.87%
Total Storm Water Operations	<u>145,456</u>	<u>187,136</u>	<u>197,152</u>	<u>188,082</u>	<u>187,076</u>	-5.11%

**CITY OF DETROIT LAKES
STORM WATER FUND
2019 BUDGET**

	<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Budget</u>	<u>2018 Estimate</u>	<u>2019 Budget</u>	
EXPENDITURES (Cont'd)						
Street Cleaning						
Personal Services:						
Salary - Regular	46,679	36,959	45,000	44,581	45,807	
FICA Contributions	3,250	2,565	3,443	3,410	3,504	
PERA Contributions	3,501	2,772	3,375	3,344	3,436	
Workers' Compensation	2,897	4,761	4,998	2,912	3,203	
Total Personal Services	<u>56,327</u>	<u>47,057</u>	<u>56,816</u>	<u>54,247</u>	<u>55,950</u>	-1.52%
Supplies:						
Gas & Oil	3,592	3,521	5,250	5,200	5,460	
Repair & Maintenance	18,901	14,327	15,000	15,000	15,000	
Total Supplies	<u>22,493</u>	<u>17,848</u>	<u>20,250</u>	<u>20,200</u>	<u>20,460</u>	1.04%
Other Charges & Supplies:						
Travel Meetings & Schools	1,287	0	0	0	0	
Insurance	498	523	340	720	756	
Repair & Maintenance	24,861	3,782	15,000	15,000	15,000	
Total Other Services & Charges	<u>26,646</u>	<u>4,305</u>	<u>15,340</u>	<u>8,300</u>	<u>15,756</u>	2.71%
Total Street Cleaning Operations	<u>105,466</u>	<u>69,210</u>	<u>92,406</u>	<u>82,747</u>	<u>92,166</u>	-0.26%
Total Operations	<u>250,922</u>	<u>256,346</u>	<u>289,557</u>	<u>270,829</u>	<u>279,241</u>	-3.56%
Bad Debt	218	457	500	140	150	
Capital Outlay:						
Capital Projects	0	0	75,000	0	0	
Land for Ponds	0	7,304	0	0	0	
New Vector	152,939	0	0	0	0	
Sweeper (2020/2021)	0	0	0	0	0	
Drge Work So Shore Dr Boat Land	14,500	0	0	0	0	
Total Capital Outlay	<u>167,439</u>	<u>7,304</u>	<u>75,000</u>	<u>0</u>	<u>0</u>	
Debt Service:						
Principal on 2002 Bond - #508A	12,563	14,238	14,238	14,238	14,238	
Interest on 2002 Bond	1,315	1,231	1,117	1,117	938	
Principal on 2003/4 Bond - #509A	25,375	23,200	22,475	22,475	22,475	
Interest on 2003/4 Bond	2,754	2,603	2,421	2,421	2,202	
Principal on 2005 Bond - #510	25,400	0	0	0	0	
Interest on 2005 Bond	5,133	0	0	0	0	
Principal on 2015/2005 Bond - #510A	0	23,000	23,000	23,000	23,000	
Interest on 2015/2005 Bond	5,844	5,048	4,588	4,588	4,128	
Principal on 2006 Bond - #511	35,400	35,400	0	0	0	
Interest on 2006 Bond	14,532	5,034	0	0	0	

**CITY OF DETROIT LAKES
STORM WATER FUND
2019 BUDGET**

	<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Budget</u>	<u>2018 Estimate</u>	<u>2019 Budget</u>	
EXPENDITURES (Cont'd)						
Debt Service (Cont'd)						
Principal on 2015/2006 Bond - #511A	0	0	24,500	24,500	24,000	
Interest on 2015/2006 Bond	6,761	6,399	6,105	6,105	5,523	
Principal on 2011 Bond - #501	23,220	22,575	22,575	22,575	22,575	
Interest on 2011 Bond	12,836	13,114	12,691	12,691	12,211	
Principal on 2014 Bond - #507	0	17,500	17,500	17,500	17,500	
Interest on 2014 Bond	26,262	12,434	11,771	11,771	11,106	
Principal on 2015 Bond - #505	0	10,000	10,000	10,000	10,000	
Interest on 2015 Bond	4,137	6,875	6,675	6,675	6,475	
Principal on 2018 Bond - #516	0	0	0	0	0	
Interest on 2018 Bond	0	0	0	0	8,800	
Total Debt Service:	<u>201,532</u>	<u>198,651</u>	<u>179,656</u>	<u>179,656</u>	<u>185,171</u>	
Transfers to Other Funds	<u>33,857</u>	<u>251,434</u>	<u>5,000</u>	<u>5,000</u>	<u>6,000</u>	
TOTAL EXPEND & TRANSFERS	<u>653,968</u>	<u>714,192</u>	<u>549,713</u>	<u>455,625</u>	<u>470,562</u>	-14.40%
EXCESS REVENUES OVER EXPENDITURES	(88,099)	(128,927)	41,837	154,719	151,488	
FUND BALANCE - JANUARY 1	<u>379,167</u>	<u>291,068</u>	<u>162,141</u>	<u>162,141</u>	<u>316,860</u>	
FUND BALANCE - DECEMBER 31	<u>\$291,068</u>	<u>\$162,141</u>	<u>\$203,978</u>	<u>\$316,860</u>	<u>\$468,347</u>	129.61%

2004 Bond Payment Schedule Due February 1

<u>Rate</u>	<u>Rate</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>	
2018	0.90%	14,238	1,117	15,354	
2019	1.05%	14,238	978	15,216	
2020	1.25%	15,075	809	15,884	
2021	1.45%	15,075	606	15,681	
2022	1.55%	15,075	379	15,454	
2023	1.65%	15,913	131	16,044	
		<u>\$89,613</u>	<u>\$4,020</u>	<u>\$93,633</u>	

**#508A
16.75%**

**CITY OF DETROIT LAKES
STORM WATER FUND
2019 BUDGET**

<u>2004 Bond Payment Schedule Due February 1</u>					#509A
<u>Year</u>	<u>Rate</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>	14.50%
2018	0.90%	22,475	2,421	24,896	
2019	1.05%	22,475	2,202	24,677	
2020	1.25%	21,025	1,953	22,978	
2021	1.45%	18,125	1,690	19,815	
2022	1.55%	18,125	1,418	19,543	
2023	1.65%	18,125	1,128	19,253	
2024	1.75%	18,125	820	18,945	
2025	1.85%	17,400	500	17,900	
2026	1.95%	17,400	170	17,570	
		<u>\$173,275</u>	<u>\$12,301</u>	<u>\$185,576</u>	

<u>2015 Refunded Bond Pymt Schedule (2005) Due February 1</u>					#510A
<u>Year</u>	<u>Rate</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>	10.00%
2018	2.00%	23,000	4,588	27,588	
2019	2.00%	23,000	4,128	27,128	
2020	2.00%	23,000	3,668	26,668	
2021	2.50%	22,500	3,156	25,656	
2022	2.50%	23,000	2,588	25,588	
2023	2.50%	23,000	2,013	25,013	
2024	2.50%	23,000	1,438	24,438	
2025	2.50%	23,000	863	23,863	
2026	2.50%	23,000	288	23,288	
		<u>\$206,500</u>	<u>\$22,726</u>	<u>\$229,226</u>	

**CITY OF DETROIT LAKES
STORM WATER FUND
2019 BUDGET**

<u>2015 Refunded Bond Pymt Schedule (2006) Due February 1</u>					#511A
<u>Year</u>	<u>Rate</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>	12.00%
2018	2.00%	24,500	6,105	30,605	
2019	2.00%	24,000	5,523	29,523	
2020	2.00%	24,000	4,947	28,947	
2021	2.00%	23,500	4,377	27,877	
2022	2.50%	23,500	3,743	27,243	
2023	2.50%	23,000	3,045	26,045	
2024	2.50%	23,000	2,355	25,355	
2025	2.50%	22,500	1,673	24,173	
2026	2.50%	22,500	998	23,498	
2027	2.50%	22,000	330	22,330	
		<u>\$232,500</u>	<u>\$33,095</u>	<u>\$265,595</u>	

<u>2011 Bond Payment Schedule Due February 1</u>					#501
<u>Year</u>	<u>Rate</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>	12.90%
2018	1.72%	22,575	12,691	35,266	
2019	2.02%	22,575	12,211	34,786	
2020	2.30%	22,575	11,675	34,250	
2021	2.54%	21,930	11,105	33,035	
2022	2.75%	22,575	10,507	33,082	
2023	2.92%	22,575	9,875	32,450	
2024	3.14%	23,220	9,211	32,431	
2025	3.25%	23,220	8,514	31,734	
2026	3.43%	23,865	7,683	31,548	
2027	3.56%	23,865	6,728	30,593	
2028	3.66%	24,510	5,760	30,270	
2029	3.78%	24,510	4,780	29,290	
2030	3.87%	25,155	3,843	28,998	
2031	3.96%	39,345	2,679	42,024	
2032	4.03%	25,800	1,477	27,277	
2033	4.10%	25,800	497	26,297	
2034	4.19%	-	-	-	
		<u>394,095</u>	<u>119,236</u>	<u>513,331</u>	

**CITY OF DETROIT LAKES
STORM WATER FUND
2019 BUDGET**

<u>2014 Bond Payment Schedule Due February 1</u>					#507
<u>Year</u>	<u>Rate</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>	14.00%
2018	3.80%	17,500	11,771	29,271	
2019	3.80%	17,500	11,106	28,606	
2020	3.80%	17,500	10,441	27,941	
2021	3.80%	17,500	9,776	27,276	
2022	3.80%	17,500	9,111	26,611	
2023	3.80%	17,500	8,446	25,946	
2024	3.80%	17,500	7,781	25,281	
2025	3.80%	17,415	7,089	24,504	
2026	3.80%	17,415	6,371	23,786	
2027	3.80%	17,415	5,653	23,068	
2028	3.80%	17,415	4,934	22,349	
2029	3.80%	17,415	4,216	21,631	
2030	3.80%	18,705	3,471	22,176	
2031	3.80%	18,705	2,700	21,405	
2032	3.80%	18,705	1,929	20,634	
2033	3.80%	18,705	1,157	19,862	
2034	3.80%	18,705	386	19,091	
		303,100	106,334	409,434	

<u>2015 Bond Pymt Schedule Due February 1</u>					#505
<u>Year</u>	<u>Rate</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>	5.15%
2018	2.00%	10,000	6,675	16,675	
2019	2.00%	10,000	6,475	16,475	
2020	2.00%	10,000	6,275	16,275	
2021	2.00%	10,000	6,075	16,075	
2022	2.00%	10,000	5,875	15,875	
2023	4.00%	10,000	5,575	15,575	
2024	4.00%	10,000	5,175	15,175	
2025	2.25%	10,000	4,863	14,863	
2026	2.50%	10,000	4,625	14,625	
2027	2.50%	15,000	4,313	19,313	
2028	2.75%	15,000	3,919	18,919	
2029	2.75%	15,000	3,506	18,506	
2030	3.00%	15,000	3,075	18,075	
2031	3.00%	15,000	2,625	17,625	
2032	3.00%	15,000	2,175	17,175	
2033	3.00%	15,000	1,725	16,725	
2034	3.25%	15,000	1,256	16,256	
2035	3.25%	15,000	769	15,769	
2036	3.50%	15,000	263	15,263	
		240,000	75,238	315,238	

**CITY OF DETROIT LAKES
STORM WATER FUND
2019 BUDGET**

	#510A	#508A		#509A	#511A	#501	#507	#505	
	2005	2002/03	General	2004	2006	2011	2014	2015	
	<u>Bonds</u>	<u>Bonds</u>	<u>Fund Loan</u>	<u>Bonds</u>	<u>Bonds</u>	<u>Bonds</u>	<u>Bonds</u>	<u>Bonds</u>	<u>Total</u>
2018	27,588	15,354		24,896	30,605	35,266	29,271	16,675	179,655
2019	27,128	15,216		24,677	29,523	34,786	28,606	16,475	176,410
2020	26,668	15,884		22,978	28,947	34,250	27,941	16,275	172,942
2021	25,656	15,681		19,815	27,877	33,035	27,276	16,075	165,414
2022	25,588	15,454		19,543	27,243	33,082	26,611	15,875	163,395
2023	25,013	16,044		19,253	26,045	32,450	25,946	15,575	160,325
2024	24,438			18,945	25,355	32,431	25,281	15,175	141,623
2025	23,863			17,900	24,173	31,734	24,504	14,863	137,036
2026	23,288			17,570	23,498	31,548	23,786	14,625	134,313
2027					22,330	30,593	23,068	19,313	95,303
2028						30,270	22,349	18,919	71,539
2029						29,290	21,631	18,506	69,427
2030						28,998	22,176	18,075	69,250
2031						42,024	21,405	17,625	81,054
2032						27,277	20,634	17,175	65,086
2033						26,297	19,862	16,725	62,884
2033							19,091	16,256	35,347
2033								15,769	15,769
2034								15,263	15,263
	<u>\$229,226</u>	<u>\$93,633</u>	<u>\$0</u>	<u>\$185,576</u>	<u>\$265,595</u>	<u>\$513,331</u>	<u>\$409,434</u>	<u>\$315,238</u>	<u>\$2,012,032</u>

\$2,012,032
\$2,012,032

**CITY OF DETROIT LAKES
EQUIPMENT/IMPROVEMENT FUND
CONSOLIDATED
2019 BUDGET**

#210

	<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Budget</u>	<u>2018 Estimate</u>	<u>2019 Budget</u>
REVENUES & OTHER FINANCING SOURCES					
Revenues:					
Property Tax Levy	\$416,250	\$511,696	\$557,645	\$557,645	\$617,145
Other Revenues	7,500	7,500	7,500	178,042	80,000
Fire Dept Revenues	166,563	164,494	0	2,500	2,500
Grants	0	8,594	0	0	0
Donations	33,300	34,732	12,000	277,280	32,000
Sale of Capital Assets	6,063	3,157	79,000	77,900	2,200
Interest on Investments	3,625	11,820	2,000	2,500	2,500
Bond Proceeds	0	0	0	0	0
Interfund Loan Proceeds	0	0	13,000	0	0
Transfers	182,360	45,509	152,064	243,856	424,008
Total Revenues & Other Financing Sources	<u>815,661</u>	<u>787,502</u>	<u>823,209</u>	<u>1,339,723</u>	<u>1,160,353</u>
Check Sum	815,661	787,502	823,209	1,339,723	1,160,353
Expenditures:					
Fire Relief	21,120	23,800	3,750	0	0
Equipment/Facility Purchases	435,916	372,043	1,057,036	1,624,355	858,889
Other Expenditures	7,551	10,247	4,600	9,800	5,000
Interfund Loan	0	0	0	0	0
Transfers	160,000	0	0	0	0
Total Expenditures	<u>624,587</u>	<u>406,090</u>	<u>1,065,386</u>	<u>1,634,155</u>	<u>863,889</u>
Check Sum	624,587	406,090	1,065,386	1,634,155	863,889
NET INCREASE (DECREASE) IN FUND BALANCE	191,074	381,412	(242,177)	(294,432)	296,464
FUND BALANCE-JANUARY 1	1,131,573	1,322,647	1,704,059	1,704,059	1,409,628
FUND BALANCE-DECEMBER 31	<u>1,322,647</u>	<u>1,704,059</u>	<u>1,461,882</u>	<u>1,409,628</u>	<u>1,706,092</u>

**EQUIPMENT/IMPROVEMENT FUND
FIRE DEPARTMENT
2019 BUDGET**

#210

	<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Budget</u>	<u>2018 Estimate</u>	<u>2019 Budget</u>
REVENUES & OTHER FINANCING SOURCES					
Revenues:					
Charge for Services:					
Fire Protection Contracts	\$125,129	\$124,684	\$0	\$0	\$0
Fire/Rescue Calls	34,740	37,200	0	0	0
Miscellaneous Fire Charges	6,694	2,610	0	2,500	2,500
Miscellaneous:					
Interest on Investments	0	0	0	0	0
Contributions and Donations	12,500	1,000	0	160,280	0
State Grant	0	2,709	0	0	0
FEMA Fire Grant (Radios)	0	0	0	0	0
Sale of Equipment	0	0	75,000	75,000	0
Total Revenues	<u>179,063</u>	<u>168,203</u>	<u>75,000</u>	<u>237,780</u>	<u>2,500</u>
Other Financing Sources:					
Transfer From Fire Dept Fund	0	0	126,889	146,655	135,760
TOTAL REVENUES & OFS	<u>179,063</u>	<u>168,203</u>	<u>201,889</u>	<u>384,435</u>	<u>138,260</u>
EXPENDITURES AND OTHER FINANCING USES					
Expenditures:					
Public Safety:					
Fire Relief Association	21,120	23,800	3,750	0	0
Fire Equipment/GPS System	0	0	0	0	0
Fire Equipment/Fire Truck	0	0	280,438	522,299	0
Fire Equipment/ARMER Radios	0	0	0	0	0
Fire Equipment/Air Packs	0	0	42,000	187,567	0
Fire Equipment/Other	25,768	10,550	0	0	0
Fire Equipment/Federal Grant Equip	0	0	0	0	0
Total Expenditures	<u>46,888</u>	<u>34,350</u>	<u>326,188</u>	<u>709,866</u>	<u>0</u>
NET INCREASE (DECREASE) IN FUND BALANCE	132,175	133,853	(124,299)	(325,431)	138,260
FUND BALANCE-JANUARY 1	<u>164,069</u>	<u>296,244</u>	<u>430,097</u>	<u>430,097</u>	<u>104,666</u>
FUND BALANCE-DECEMBER 31	<u>\$296,244</u>	<u>\$430,097</u>	<u>\$305,798</u>	<u>\$104,666</u>	<u>\$242,926</u>
2016 Expenditures					
Washer & Plumbing/Electrical	12,616				
Dryer	7,891				
Pager	1,051				
Turnout Gear	4,210				
Total 2016 Expenditures	<u>\$25,768</u>				
2017 Expenditures					
JL-QE Power Units		10,500			
		0			
Total 2017 Expenditures		<u>\$10,500</u>			
2018 Expenditures					
Air Packs			42,000	187,567	
Engine #2 Chassis			0		
Engine #2 Body			280,438	522,299	
Total 2018 Expenditures			<u>\$322,438</u>	<u>\$709,866</u>	
2019 Expenditures					
					0
					0
Total 2019 Expenditures					<u>\$0</u>

**CITY OF DETROIT LAKES
EQUIPMENT/IMPROVEMENT FUND
POLICE DEPARTMENT
2019 BUDGET**

#210

	2016 Actual	2017 Actual	2018 Budget	2018 Estimate	2019 Budget
REVENUES & OTHER FINANCING SOURCES					
Revenues:					
Taxes:					
Property Tax Levy	\$59,445	\$64,445	\$64,445	\$64,445	\$71,945
Excess/(Shortfall) Collections	1,594	186	0	0	0
	<u>61,039</u>	<u>64,631</u>	<u>64,445</u>	<u>64,445</u>	<u>71,945</u>
Miscellaneous:					
Sale of Equipment	4,500	1,652	4,000	2,400	1,200
Contributions and Donations	10,500	0	0	0	0
Federal Police Equipment Grant	0	170	0	0	0
Auction Proceeds	1,563	1,505	0	500	1,000
Transfer from General Fund	19,860	0	0	0	0
Transfer from School Liaison Fund	2,500	5,175	5,175	5,350	5,350
Transfer from Liquor Fund	0	0	0	0	0
Interest on Investments	0	0	0	0	0
	<u>99,962</u>	<u>73,133</u>	<u>73,620</u>	<u>72,695</u>	<u>79,495</u>
EXPENDITURES					
Police Department					
Building Improvements	0	16,380	0	0	0
Architect/Consultant	0	0	0	10,000	10,000
Police Department Equipment	112,211	49,194	79,000	83,000	45,000
Transfer to Liquor Fund - Loan	0	0	0	0	0
	<u>112,211</u>	<u>65,574</u>	<u>79,000</u>	<u>93,000</u>	<u>55,000</u>
NET INCREASE (DECREASE) IN FUND BALANCE					
	(12,249)	7,559	(5,380)	(20,305)	24,495
FUND BALANCE-JANUARY 1					
	(8,036)	(20,286)	(12,726)	(12,726)	(33,031)
FUND BALANCE-DECEMBER 31					
	<u>(\$20,286)</u>	<u>(\$12,726)</u>	<u>(\$18,106)</u>	<u>(\$33,031)</u>	<u>(\$8,536)</u>
2016 Expenditures					
Squad Videos	9,640				
Three Radar Speed Units	17,520				
Three New Patrol Cars - Equipped	85,051				
	<u>\$112,211</u>				
2017 Expenditures					
One New Patrol Car - Equipped		37,590			
Roof Replacement		16,380			
Radio for New Officer		4,604			
Taser Equipment (5 units)		7,000			
		<u>\$65,574</u>			
2018 Expenditures					
Architect/Consultant			0	10,000	
Two New Patrol Car - Equipped			72,000	76,000	
Taser Equipment (5 units)			7,000	7,000	
			<u>\$79,000</u>	<u>\$93,000</u>	
2019 Expenditures					
Architect/Consultant					10,000
One New Patrol Car - Equipped					38,000
Taser Equipment (5 units)					7,000
					<u>\$55,000</u>

Per Council in 2012, increase Levy for 5 years to cover initial cost of computers/software - TAC 10 system (\$67,305/5 = \$13,500) 2013-2017
Per Council in 2014, increase levy in future years to repay \$75,000 loan from Liquor Fund

**CITY OF DETROIT LAKES
EQUIPMENT/IMPROVEMENT FUND
STREET DEPARTMENT
2019 BUDGET**

#210

	<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Budget</u>	<u>2018 Estimate</u>	<u>2019 Budget</u>
REVENUES & OTHER FINANCING SOURCES					
Revenues:					
Taxes:					
Property Tax Levy	\$160,075	\$160,075	\$170,000	\$170,000	\$170,000
Excess/(Shortfall) Collections	6,329	813	0	0	0
Miscellaneous:					
Sale of Misc. Equipment	0	0	0	0	0
Assist Wadena - Tomado	0	0	0	0	0
Grants	0	5,715	0	0	0
Interest on Investments	0	0	0	0	0
Bond Proceeds	0	0	0	0	0
Transfer from Liquor Fund	0	0	0	0	0
Total Revenues	<u>166,404</u>	<u>166,603</u>	<u>170,000</u>	<u>170,000</u>	<u>170,000</u>
EXPENDITURES					
Public Works:					
Transfer to Bldg Capital Fund	160,000	0	0	0	0
Energy Upgrade	0	0	0	0	0
PW Maintenance Facility	0	0	0	0	0
Streets & Highways Equip. Purchases	175,015	177,590	295,000	301,287	240,000
Total Expenditures	<u>335,015</u>	<u>177,590</u>	<u>295,000</u>	<u>301,287</u>	<u>240,000</u>
NET INCREASE (DECREASE) IN FUND BALANCE	(168,611)	(10,987)	(125,000)	(131,287)	(70,000)
FUND BALANCE-JANUARY 1	<u>622,737</u>	<u>454,126</u>	<u>443,140</u>	<u>443,140</u>	<u>311,853</u>
FUND BALANCE-DECEMBER 31	<u>\$454,126</u>	<u>\$443,140</u>	<u>\$318,140</u>	<u>\$311,853</u>	<u>\$241,853</u>
2016 Expenditures					
Tandem Axle Plow Truck Dump Box Etc	<u>175,015</u>				
Total 2016 Expenditures	<u>\$175,015</u>				
2017 Expenditures					
Tandem Axle Plow Truck Dump Box Etc		0			
Front End Loader		<u>177,590</u>			
Total 2017 Expenditures		<u>\$177,590</u>			
2018 Expenditures					
One Ton Truck			50,000	35,000	
Rebuild Grader Hydraulics			0	19,787	
Armer Radios			20,000	0	
Road Grader			<u>225,000</u>	<u>246,500</u>	
Total 2018 Expenditures			<u>\$295,000</u>	<u>\$301,287</u>	
2019 Expenditures					
Pickup					40,000
Armer Radios					200,000
Plow Truck - Tandem					200,000
Sno Go					0
Grader					0
Total 2019 Expenditures					<u>\$240,000</u>

**CITY OF DETROIT LAKES
EQUIPMENT/IMPROVEMENT FUND
NEW PUBLIC WORKS FACILITY
2019 BUDGET**

#210

	<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Budget</u>	<u>2018 Estimate</u>	<u>2019 Budget</u>
REVENUES & OTHER					
FINANCING SOURCES					
Revenues:					
Miscellaneous					
Tax Levy	\$76,000	\$121,000	\$168,500	\$168,500	\$220,500
Donations	0	0	0	0	0
Grant	0	0	0	0	0
Interest on Investments	0	0	0	0	0
Bond Proceeds	0	0	0	0	0
Transfer from Bldg Capital Fund	160,000	0	0	0	0
Transfer From General Fund	0	0	0	0	0
Total Revenues	<u>236,000</u>	<u>121,000</u>	<u>168,500</u>	<u>168,500</u>	<u>220,500</u>
Total Revenues and Other Financing Sources	<u>236,000</u>	<u>121,000</u>	<u>168,500</u>	<u>168,500</u>	<u>220,500</u>
EXPENDITURES					
Park and Recreation					
Facility Study/Architect & Engineer	0	0	55,000	13,000	50,000
Building Construction	0	0	0	0	0
Land	0	0	0	0	0
Land Improvements	0	0	75,000	0	0
Debt Service Payments	0	0	0	0	0
Total Expenditures	<u>0</u>	<u>0</u>	<u>130,000</u>	<u>13,000</u>	<u>50,000</u>
NET INCREASE (DECREASE) IN FUND BALANCE	236,000	121,000	38,500	155,500	170,500
FUND BALANCE-JANUARY 1	<u>(44,000)</u>	<u>192,000</u>	<u>313,000</u>	<u>313,000</u>	<u>468,500</u>
FUND BALANCE-DECEMBER 31	<u>\$192,000</u>	<u>\$313,000</u>	<u>\$351,500</u>	<u>\$468,500</u>	<u>\$639,000</u>
Annual Levy Increase					
2016 Expenditures					
Architect & Engineer/Update Study	<u>0</u>				
Total 2016 Expenditures	<u>\$0</u>				
2017 Expenditures					
Architect & Engineer		55,000			
Site Preparation/Utilities		75,000			
Total 2017 Expenditures		<u>\$130,000</u>			
2018 Expenditures					
Architect & Engineer			55,000	13,000	
Site Preparation/Utilities			75,000	0	
Total 2018 Expenditures			<u>\$130,000</u>	<u>\$13,000</u>	
2019 Expenditures					
Architect & Engineer					50,000
Site Preparation/Utilities					
Total 2019 Expenditures					<u>50,000</u>

**CITY OF DETROIT LAKES
EQUIPMENT/IMPROVEMENT FUND
PARK DEPARTMENT
2018 BUDGET**

#210

	2016 Actual	2017 Actual	2018 Budget	2018 Estimate	2019 Budget
REVENUES & OTHER FINANCING SOURCES					
Revenues:					
Taxes:					
Property Tax Levy	\$40,000	\$70,000	\$70,000	\$70,000	\$70,000
Excess/(Shortfall) Collections	1,072	231	0	0	0
Miscellaneous:					
Donations	10,000	23,732	10,000	60,000	30,000
Rent- Legion Campground	7,500	7,500	7,500	0	0
Interest on Investments	0	0	0	0	0
Grant - Playground Equip (Bremer)	0	0	0	0	0
Payment on Interfund Loan	0	0	13,000	0	0
Transfer from Food & Bev (SoSide Park P	0	0	0	0	60,000
Transfer from DA Fund - Skating	0	0	0	0	0
Transfer from Park Dedication Fund	0	0	0	0	200,000
Total Revenues	58,572	101,463	100,500	130,000	360,000
EXPENDITURES					
Park and Recreation:					
Facilities Study	0	0	0	0	0
Park Equipment Purchases	58,446	65,748	121,000	197,321	409,000
Other Park Capital	0	0	0	0	0
Rossman Skating Rinks	0	0	0	0	0
Bike Racks	0	0	0	0	0
Rossman Bathhouse Remodeling	0	0	0	0	0
Playground Equipment	0	0	0	0	0
Interfund Loan (Gen Fund Trash Containe	0	0	0	0	0
Transfer to Washington Ballpark	0	0	0	0	0
Total Expenditures	58,446	65,748	121,000	197,321	409,000
NET INCREASE (DECREASE) IN FUND BALANCE	126	35,715	(20,500)	(67,321)	(49,000)
FUND BALANCE-JANUARY 1	251,564	251,690	287,406	287,406	220,085
FUND BALANCE-DECEMBER 31	\$251,690	\$287,406	\$266,906	\$220,085	\$171,085
2016 Expenditures					
Toro Mower - 4000D	58,446				
	0				
Total 2016 Expenditures	\$58,446				
2017 Expenditures					
Toro Workman		10,694			
Sign - Sucker Creek Preserve		0			
Floor Scrubber - Pavilion		0			
City Water/Sewer Svc - Long Lake Park		6,363			
Concrete Structures for Skateboard Park		10,849			
Bottle Filling Stations		4,642			
Irrigation for 3/4 Soccer Fields		0			
Dog Park		33,200			
Total 2017 Expenditures		\$65,748			
2018 Expenditures					
Resurface Tennis Courts			18,000	0	
Sm Shelter - Peoples Park			10,000	0	
Sign - TBD			8,000	0	
Add Pickle Ball Courts - 6 Peoples Park			20,000	137,000	
Concrete Structures Skateboard Park			10,000	0	
Irrigation for 3 Soccer Fields			0	20,000	
Pickup			35,000	33,000	
Frisbee Disc Golf (Wash Park/Long Lake)			20,000	7,321	
Total 2018 Expenditures			\$121,000	\$197,321	
2019 Expenditures					
SouthSide Park incl Parking Lot					260,000
Resurface Tennis Courts					24,000
Sm Shelter - Peoples Park					10,000
Sign - TBD					8,000
Toro Mower					65,000
Steel Siding - Snappy Park					12,000
Concrete Structures Skateboard Park					20,000
Long Lake Shelter					10,000
Toro Workman					
Pickup					
Pavilion					
Water Service Rec Center					
Rebuild Bath House					
Total 2019 Expenditures					\$409,000

**CITY OF DETROIT LAKES
EQUIPMENT/IMPROVEMENT FUND
SPORTS ARENA
2019 BUDGET**

#21U

	<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Budget</u>	<u>2018 Estimate</u>	<u>2019 Budget</u>
REVENUES & OTHER FINANCING SOURCES					
Revenues:					
Taxes:					
Property Tax Levy	\$24,700	\$24,700	\$24,700	\$24,700	\$24,700
Excess/(Shortfall) Collections	662	71	0	0	0
	<u>25,362</u>	<u>24,771</u>	<u>24,700</u>	<u>24,700</u>	<u>24,700</u>
Miscellaneous:					
Interest on Investments	0	0	0	0	0
Special Contributions	0	0	0	30,000	0
Energy Grants - Insulation	0	0	0	0	0
Energy Grants - Lighting	0	0	0	0	0
Total Miscellaneous	<u>0</u>	<u>0</u>	<u>0</u>	<u>30,000</u>	<u>0</u>
Total Revenues	<u>25,362</u>	<u>24,771</u>	<u>24,700</u>	<u>54,700</u>	<u>24,700</u>
Other Financing Sources:					
Transfer from Sports Arena Fund	0	0	20,000	91,851	22,898
Transfer from General Fund	0	30,000	0	0	0
Total Revenues and Other Financing Sources	<u>25,362</u>	<u>54,771</u>	<u>44,700</u>	<u>146,551</u>	<u>47,598</u>
EXPENDITURES					
Park and Recreation:					
Sports Arena - Upgrades	0	0	48,000	101,745	30,000
Sports Arena - Equipment	6,100	7,518	0	0	0
Sports Arena - Lighting	0	0	0	20,300	0
Sports Arena - Ceiling	0	0	0	100,000	0
Total Expenditures	<u>6,100</u>	<u>7,518</u>	<u>48,000</u>	<u>222,045</u>	<u>30,000</u>
NET INCREASE (DECREASE) IN FUND BALANCE	\$19,262	\$47,253	(\$3,300)	(\$75,494)	\$17,598
FUND BALANCE-JANUARY 1	<u>59,644</u>	<u>78,906</u>	<u>126,159</u>	<u>126,159</u>	<u>50,665</u>
FUND BALANCE-DECEMBER 31	<u><u>\$78,906</u></u>	<u><u>\$126,159</u></u>	<u><u>\$122,859</u></u>	<u><u>\$50,665</u></u>	<u><u>\$68,263</u></u>
2016 Expenditures					
Rink Edger (Electric)	<u>\$ 6,100</u>				
Total 2016 Expenditures	<u><u>\$ 6,100</u></u>				
2017 Expenditures					
Floor Scrubber		<u>\$ 7,518</u>			
Total 2017 Expenditures		<u><u>\$ 7,518</u></u>			
2018 Expenditures					
Replace Electric Service Panel/Transformers			\$ 24,000	\$ -	
Replace LED Lighting			\$ -	\$ 20,300	
Replace Hockey Boards			\$ -	\$ 41,020	
Replace Furnace Arena #2			\$ 24,000	\$ 19,450	
Insulate Ceiling #1			\$ -	\$ 100,000	
Rebuild Dehumidifier #2			\$ -	\$ 41,275	
Total 2018 Expenditures			<u><u>\$ 48,000</u></u>	<u><u>\$ 222,045</u></u>	
2019 Expenditures					
Replace Electric Service Panel/Transformers					<u>\$ 30,000</u>
Total 2019 Expenditures					<u><u>\$ 30,000</u></u>

**CITY OF DETROIT LAKES
EQUIPMENT/IMPROVEMENT FUND
WASHINGTON PARK GRANDSTAND
2019 BUDGET**

#210

	<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Budget</u>	<u>2018 Estimate</u>	<u>2019 Budget</u>
REVENUES & OTHER FINANCING SOURCES					
Revenues:					
Miscellaneous					
Tax Levy	\$0	\$10,000	\$0	\$0	\$0
American Legion Payments	0	0	0	178,042	80,000
Contributions/Donations	0	0	0	16,000	0
Grant	0	0	0	0	0
Interest on Investments	0	0	0	0	0
Transfer From Park Equipment Fund	0	0	0	0	0
Transfer From General Fund	0	0	0	0	0
Total Revenues	<u>0</u>	<u>10,000</u>	<u>0</u>	<u>194,042</u>	<u>80,000</u>
Total Revenues and Other Financing Sources	<u>0</u>	<u>10,000</u>	<u>0</u>	<u>194,042</u>	<u>80,000</u>
EXPENDITURES					
Park and Recreation:					
Building Improvements/Architect	0	0	0	17,500	15,000
Field Improvements	0	0	0	0	0
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>17,500</u>	<u>15,000</u>
NET INCREASE (DECREASE) IN FUND BALANCE	0	10,000	0	176,542	65,000
FUND BALANCE-JANUARY 1	<u>0</u>	<u>0</u>	<u>10,000</u>	<u>10,000</u>	<u>186,542</u>
FUND BALANCE-DECEMBER 31	<u>\$0</u>	<u>\$10,000</u>	<u>\$10,000</u>	<u>\$186,542</u>	<u>\$251,542</u>
2017 Expenditures					
Park Building & Amenities	<u>0</u>				
Total 2017 Expenditures	<u>\$0</u>				
2018 Expenditures					
Architect				1,500	
Scoreboard			0	16,000	
Total 2018 Expenditures			<u>\$0</u>	<u>\$17,500</u>	
2019 Expenditures					
Park Building & Amenities					<u>15,000</u>
Total 2019 Expenditures					<u>\$15,000</u>

Transfer From General Fund Balance for 2015 in 2016
Assuming City Will Apply for grants for \$250,000
Assuming Matching Funds from City will be \$50,000
Additional estimate of \$150,000 needed to complete remodeling

**CITY OF DETROIT LAKES
EQUIPMENT/IMPROVEMENT FUND
ADMINISTRATION CENTER
2019 BUDGET**

#210

	2016 Actual	2017 Actual	2018 Budget	2018 Estimate	2019 Budget
REVENUES & OTHER FINANCING SOURCES					
Revenues:					
Taxes:					
Property Tax Levy - Technology	\$45,166	\$60,000	\$60,000	\$60,000	\$60,000
Property Tax Levy - Pavilion	\$0	\$0	\$0	\$0	\$0
Excess/(Shortfall) Collections	1,206	174	0	0	0
Interest on Investments	3,625	11,820	2,000	2,500	2,500
MAHUBE	0	0	0	0	0
Sale of Property	0	0	0	0	0
Total Revenues	49,997	71,994	62,000	62,500	62,500
OTHER FINANCING SOURCES					
Transfer from General Fund	0	0	0	0	0
Total Revenues and Other Financing Sources	49,997	71,994	62,000	62,500	62,500
EXPENDITURES					
General Government					
City Administrator	4,235	4,332	16,685	24,979	14,000
Technology	39,118	40,731	44,913	45,357	45,889
Admin Bldg	0	0	0	0	0
Protective Inspection	0	0	0	0	0
Pavilion	0	0	0	0	0
Building Facility Study	15,023	0	0	0	0
Total Expenditures	58,376	45,063	61,598	70,336	59,889
NET INCREASE (DECREASE) IN FUND BALANCE	(\$8,379)	\$26,931	\$402	(\$7,836)	\$2,611
FUND BALANCE-JANUARY 1	91,174	82,795	109,726	109,726	101,890
FUND BALANCE-DECEMBER 31	\$82,795	\$109,726	\$110,128	\$101,890	\$104,501
2016 Expenditures					
Software Maintenance	7,380				
Copier Lease	4,235				
Server Upgrade - INCODE	3,649				
Assessment Program	1,800				
Hdwe Migration License	8,000				
Laserfiche Licenses & Upgrade	8,558				
Other Hdwe	9,731				
Facility Study	15,023				
Total 2016 Expenditures	\$58,376				
					Net of Rev for Assmt/Invest Pro \$78,301
2017 Expenditures					
Facility Study		0			
Assessment Program		0			
Compliance Officer Vehicle		0			
Software Maintenance - INCODE		7,717			
Copier Lease		4,332			
Laserfiche Licenses (5)		7,484			
Laserfiche Support (40 hrs)		3,686			
Laserfiche Annual Maintenance		7,621			
Investment Program		0			
Replace Old UPS		3,118			
Aruba Access Points (8)		4,953			
100 Exchange Server CALS		6,152			
Total 2017 Expenditures		\$45,063			
2018 Expenditures					
Compliance Officer Vehicle			0	6,000	
Software Maintenance - INCODE			7,500	8,070	
Copier Lease			4,000	5,309	
Laserfiche Annual Maintenance			4,318	4,318	
Laserfiche Forms			9,595	10,345	
Core Switches (Ind Sub/Holmes/Water Tower)			16,500	16,134	
Pictometry			7,500	7,483	
Website Construction - 2018			5,185	5,600	
Upgrade Servers to VM Plus			7,000	7,077	
Total 2018 Expenditures			\$61,598	\$70,336	
2019 Expenditures					
Software Maintenance - INCODE					8,500
Copier Lease					5,500
Laserfiche Annual Maintenance					5,918
UPS (WTP/DLPD/Elec Whse) (2 ea = 6)					10,200
Upgrade Liq Store Server					15,771
Pictometry					7,500
Adobe Pro Upgrades					2,000
Council Tablet Upgrades (10*450)					4,500
Total 2019 Expenditures					\$59,889

**CITY OF DETROIT LAKES
EQUIPMENT/IMPROVEMENT FUND
SUCKER CREEK PRESERVE FUNDS
CITY OF DETROIT LAKES
2019 BUDGET**

#210

	<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Budget</u>	<u>2018 Estimate</u>	<u>2019 Budget</u>
REVENUES & OTHER FINANCING SOURCES					
Revenues:					
Miscellaneous					
Donations - SC	\$300	\$10,000	\$1,000	\$10,000	\$1,000
Donations - SC Upstream	0	0	1,000	1,000	1,000
Grant	0	0	0	0	0
Interest on Investments	0	0	0	0	0
Transfer From Park Dedication	0	10,334	0	0	0
Total Revenues	<u>300</u>	<u>20,334</u>	<u>2,000</u>	<u>11,000</u>	<u>2,000</u>
Total Revenues and Other Financing Sources	<u>300</u>	<u>20,334</u>	<u>2,000</u>	<u>11,000</u>	<u>2,000</u>
EXPENDITURES					
Park and Recreation:					
Sucker Creek	0	0	4,600	4,800	5,000
Sucker Creek - Upstream	7,551	10,247	0	5,000	0
Total Expenditures	<u>7,551</u>	<u>10,247</u>	<u>4,600</u>	<u>9,800</u>	<u>5,000</u>
NET INCREASE (DECREASE) IN FUND BALANCE	(7,251)	10,087	(2,600)	1,200	(3,000)
FUND BALANCE-JANUARY 1	<u>4,738</u>	<u>(2,513)</u>	<u>7,574</u>	<u>7,574</u>	<u>8,774</u>
FUND BALANCE-DECEMBER 31	<u><u>(\$2,513)</u></u>	<u><u>\$7,574</u></u>	<u><u>\$4,974</u></u>	<u><u>\$8,774</u></u>	<u><u>\$5,774</u></u>
2016 Expenditures					
Signs	<u>7,551</u>				
Total 2016 Expenditures	<u><u>\$7,551</u></u>				

Collected \$551,000 in Grant \$\$ and Donations

Project Costs were \$592,000

City Like Kind Match Required by Grant was \$11,241

City Spent \$10,400 on Concrete/\$12,000 on Supplies to Build Shelters/\$2,500 on Crushed Bit for Parking Lot

Foundation Collected Donations of \$57,345 (City asked for \$48,000)

**CITY OF DETROIT LAKES
EQUIPMENT/IMPROVEMENT FUND
PARK DEDICATION FUNDS
2019 BUDGET**

#211

	<u>2016</u> <u>Actual</u>	<u>2017</u> <u>Actual</u>	<u>2018</u> <u>Budget</u>	<u>2018</u> <u>Estimate</u>	<u>2019</u> <u>Budget</u>
REVENUES & OTHER FINANCING SOURCES					
Revenues:					
Miscellaneous					
Park Dedication Proceeds	40,702	29,400	25,000	21,500	26,900
Current Fees	0	0	0	0	0
Veterans Donations	4,745	2,645	500	1,240	500
Interest on Investments	1,010	2,220	500	2,500	2,500
Total Revenues	<u>46,457</u>	<u>34,265</u>	<u>26,000</u>	<u>25,240</u>	<u>29,900</u>
Total Revenues and Other Financing Sources	<u>46,457</u>	<u>34,265</u>	<u>26,000</u>	<u>25,240</u>	<u>29,900</u>
EXPENDITURES					
Park and Recreation	0	0	0	0	0
Playground Equipment	0	0	0	0	50,000
Park Grounds	0	0	0	0	46,000
Soccer Fields	0	0	0	0	0
Parking - DMRA Legacy Grant (Transfer)	0	0	50,000	0	0
Vets Memorial Park	3,956	2,121	2,000	2,000	2,000
Transfer to Equipment Fund	0	0	0	0	200,000
Transfer to Debt Service Fund #501	0	99,234	0	0	0
Transfer to Sucker Creek Fund	0	10,334	0	0	0
Total Expenditures	<u>3,956</u>	<u>111,689</u>	<u>52,000</u>	<u>2,000</u>	<u>298,000</u>
NET INCREASE (DECREASE) IN FUND BALANCE	42,501	(77,424)	(26,000)	23,240	(268,100)
FUND BALANCE-JANUARY 1	<u>440,457</u>	<u>482,958</u>	<u>405,534</u>	<u>405,534</u>	<u>428,774</u>
FUND BALANCE-DECEMBER 31	<u>\$482,958</u>	<u>\$405,534</u>	<u>\$379,534</u>	<u>\$428,774</u>	<u>\$160,674</u>

Reserve \$20,000 for Veteran's Flag Fund per Bob L Jan 2016

**CITY OF DETROIT LAKES
PERMANENT IMPROVEMENT FUND
2019 BUDGET**

#212

		2016 Actual	2017 Actual	2018 Budget	2018 Estimate	2019 Budget
REVENUES & OTHER FINANCING SOURCES						
Revenues:						
Taxes:						
Current Property Taxes		\$814,352	\$931,232	\$970,000	\$950,600	\$1,060,000
Delinquent Property Taxes		1,450	11,612	0	6,832	0
Total Taxes		<u>815,802</u>	<u>942,844</u>	<u>970,000</u>	<u>957,432</u>	<u>1,060,000</u>
Miscellaneous:						
Gas Franchise Fee		59,805	65,141	65,000	67,050	67,000
Interest on Investments		8,819	9,780	5,000	5,375	5,000
State MSA Funds - Current Year		0	0	0	0	501,145
State MSA Funds		471,967	500,885	500,000	589,847	88,855
Miscellaneous		0	0	0	0	0
Total Miscellaneous		<u>540,591</u>	<u>575,806</u>	<u>570,000</u>	<u>662,272</u>	<u>662,000</u>
Special Assessments:						
Current Assessments	212	36,479	14,332	13,731	19,800	19,300
Delinquent Assessments		3,888	1,453	1,000	1,000	1,000
Prepaid Assessments		15,892	22,176	0	214	0
Total Assessments		<u>56,259</u>	<u>37,961</u>	<u>14,731</u>	<u>21,014</u>	<u>20,300</u>
Total Revenues		<u>1,412,652</u>	<u>1,556,611</u>	<u>1,554,731</u>	<u>1,640,718</u>	<u>1,742,300</u>
Other Financing Sources:						
Transfer from Debt Serv Funds	519	829	873	610	600	625
Transfer from Debt Serv Funds	502	20,000	56,000	15,000	11,000	9,000
Transfer from Debt Serv Funds	504	51,000	48,000	36,000	96,000	26,000
Transfer from F&B Tax		0	0	0	0	0
Transfer from General Fund		0	0	0	0	0
Transfer from TIF #444	212	0	0	0	0	5,000
Transfer from Cap Proj Fund	305	0	497,156	0	0	0
Transfer from Equipment Fund		0	0	0	0	0
Total Other Financing Sources		<u>71,829</u>	<u>602,029</u>	<u>51,610</u>	<u>107,600</u>	<u>40,625</u>
Total Revenues and Other Financing Sources		<u>1,484,481</u>	<u>2,158,640</u>	<u>1,606,341</u>	<u>1,748,318</u>	<u>1,782,925</u>

**CITY OF DETROIT LAKES
PERMANENT IMPROVEMENT FUND
2019 BUDGET**

#212

		<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Budget</u>	<u>2018 Estimate</u>	<u>2019 Budget</u>
EXPENDITURES AND OTHER FINANCING USES						
Other Financing Uses:						
Transfer to 2016 DR	506	29,571	0	70,000	70,000	110,000
Transfer to 2013 DR	507	25,000	50,000	75,000	75,000	75,000
Transfer to 2002 DR	508	0	15,000	15,000	15,000	20,000
Transfer to 2003/04 DR	509	0	15,000	15,000	15,000	45,000
Transfer to 2005 DR	510	0	0	0	0	0
Transfer to 2006 DR	511	0	110,000	0	0	0
Transfer to 2007 DR	513	300,000	290,000	275,000	275,000	230,000
Transfer to 2008 DR	503	315,000	250,000	240,000	240,000	240,000
Transfer to 2010/11 DR (No Wash Av	501	150,000	150,000	150,000	150,000	145,000
Transfer to 2012/2013 DR	512	60,000	60,000	60,000	60,000	40,000
Transfer to 2015 DR	505	185,000	0	30,000	30,000	40,000
Transfer to 2017 DR	514	0	0	40,000	40,000	50,000
Transfer to 2018 GESP	515	0	0	0	0	0
Transfer to 2018 DR	516	0	0	0	0	65,000
Transfer to General Fund	102	50,000	50,000	50,000	50,000	50,000
Transfer - Willow & West MSA Advar	304	0	0	0	0	2,305,000
Transfer to Capital Proj Fund	307	149,243	72,901	85,000	85,000	85,000
Total Other Financing Uses		<u>1,263,814</u>	<u>1,062,901</u>	<u>1,105,000</u>	<u>1,105,000</u>	<u>3,500,000</u>
TOTAL EXPENDITURES AND OTHER FINANCING USES		<u>1,263,814</u>	<u>1,062,901</u>	<u>1,105,000</u>	<u>1,105,000</u>	<u>3,500,000</u>
NET INCREASE (DECREASE) IN FUND BALANCE		220,667	1,095,739	501,341	643,318	(1,717,075)
FUND BALANCE-JANUARY 1		<u>(530,628)</u>	<u>(309,961)</u>	<u>785,778</u>	<u>785,778</u>	<u>1,429,096</u>
FUND BALANCE-DECEMBER 31		<u><u>(\$309,961)</u></u>	<u><u>\$785,778</u></u>	<u><u>\$1,287,119</u></u>	<u><u>\$1,429,096</u></u>	<u><u>(\$287,979)</u></u>
Tax Levy Recommended						
2016 Debt Redemption	506	0	0	70,000	70,000	110,000
2013 Debt Redemption	507	25,000	50,000	75,000	75,000	75,000
2002 Debt Redemption	508	0	15,000	15,000	15,000	20,000
2003/04 Debt Redemption	509	0	15,000	15,000	15,000	45,000
2005 Debt Redemption	510	0	0	0	0	0
2006 Debt Redemption	511	0	110,000	0	0	0
2007 Debt Redemption	513	300,000	290,000	275,000	275,000	230,000
2008 Debt Redemption	503	315,000	250,000	240,000	240,000	240,000
2010/11 Debt Redemption	501	0	150,000	150,000	150,000	145,000
2012 Debt Redemption	512	0	60,000	60,000	60,000	40,000
2015 Debt Redemption	505	185,000	0	30,000	30,000	40,000
2017 Debt Redemption	514	0	0	40,000	40,000	50,000
2018 Debt Redemption	516	0	0	0	0	65,000
Total Tax Levy		<u><u>\$825,000</u></u>	<u><u>\$940,000</u></u>	<u><u>\$970,000</u></u>	<u><u>\$900,000</u></u>	<u><u>\$1,060,000</u></u>

**CITY OF DETROIT LAKES
FOOD & BEVERAGE TAX FUND
2019 BUDGET**

#213

	<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Budget</u>	<u>2018 Estimate</u>	<u>2019 Budget</u>	
REVENUES						
Taxes:						
Food & Beverage Tax	409,378	429,154	439,810	448,861	462,327	
Total Tax Revenue	<u>409,378</u>	<u>429,154</u>	<u>439,810</u>	<u>448,861</u>	<u>462,327</u>	5.12%
Intergovernmental Revenue:						
State Grant - Flowering Rush Mgmt	0	0	0	0	0	
Total Intergovernmental Revenue	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
Miscellaneous:						
Interest on Investments	776	2,402	300	1,000	1,000	
Total Miscellaneous Revenue	<u>776</u>	<u>2,402</u>	<u>300</u>	<u>1,000</u>	<u>1,000</u>	
Other Financing Sources:						
Advance From General Fund Fund	0	0	0	0	0	
Total Other Financing Sources	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
TOTAL REVENUES	<u>410,154</u>	<u>431,556</u>	<u>440,110</u>	<u>449,861</u>	<u>463,327</u>	5.28%
EXPENDITURES						
Other Services And Charges						
Flowering Rush Research & Control	30,751	30,751	50,000	30,800	35,000	
Education & Inspection	0	0	10,000	10,000	10,000	
Multi-Use Trails	0	0	0	0	0	
Public Parking (DMRA)	0	0	0	0	0	
Administrative Charges (MN DOR)	2,038	2,011	2,250	2,250	2,500	
Total Other Services & Charges	<u>32,789</u>	<u>32,762</u>	<u>62,250</u>	<u>43,050</u>	<u>47,500</u>	-23.69%
Other Expenses						
Interest Expense	0	0	0	0	0	
Miscellaneous	0	0	0	0	0	
Total Other Expenses	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
Total Expenditures	<u>32,789</u>	<u>32,762</u>	<u>62,250</u>	<u>43,050</u>	<u>47,500</u>	-23.69%
Other Financing Uses:						
Payment on Advance From General Fund	50,000	50,000	50,000	50,000	50,000	
Transfer to Cap Proj Fund - Bike Trail	0	118,184	170,000		355,000	
Transfer to Perm Imp Fund - WLD BT	0	0	0	0	195,000	
Transfer to Equip Fund - Parking/So Side Park	0	0	0	0	60,000	
Transfer to Cap Proj Fund - Parking/DMRA	0	0	50,000	100,000	0	
Transfer to Cap Proj Fund - Parking/B&G Club	0	0	0	175,000	0	
Transfer to DS Fund #505 - Parking	154,300	0	0	0	0	
Transfer to Cap Proj Fund	97,374	0	390,000	0	0	
Total Other Financing Uses	<u>301,674</u>	<u>168,184</u>	<u>660,000</u>	<u>325,000</u>	<u>660,000</u>	0.00%
TOTAL EXPENDITURES & OTHER FINANCING USES	<u>334,463</u>	<u>200,946</u>	<u>722,250</u>	<u>368,050</u>	<u>707,500</u>	-2.04%
NET INCREASE (DECREASE) IN FUND BALANCE	75,691	230,610	(282,140)	81,811	(244,173)	
FUND BALANCE-JANUARY 1	<u>(56,543)</u>	<u>69,148</u>	<u>299,758</u>	<u>299,758</u>	<u>381,569</u>	
FUND BALANCE-DECEMBER 31	<u>\$19,148</u>	<u>\$299,758</u>	<u>\$17,618</u>	<u>\$381,569</u>	<u>\$137,396</u>	

**CITY OF DETROIT LAKES
SPORTS ARENA FUND
2019 BUDGET (New)**

Restated

#214

	2016 Actual	2017 Actual	2018 Budget	2018 Estimate	2019 Budget	% Change 2017/2018
REVENUES:						
Summer Hockey School	0	31,250	30,000	30,000	30,000	
School District Hockey	110,000	110,000	110,000	110,000	110,000	
Youth Hockey Association, Inc.	85,100	84,975	90,000	90,000	90,000	
Miscellaneous	9,000	9,687	9,000	10,000	9,000	
Total Sports Arena Revenue	204,100	235,912	239,000	240,000	239,000	
Other Financing Sources:						
Interfund Transfers From:						
General Fund	0	110,000	110,000	110,000	110,000	
TOTAL REVENUES AND OTHER FINANCING SOURCES	204,100	345,912	349,000	350,000	349,000	
EXPENDITURES						
Personal Services:						
Salary - Regular	73,613	66,202	82,000	89,200	91,653	
Salary - Overtime	1,605	1,241	513	500	514	
Salary - Temporary	14,583	15,432	16,605	18,000	18,495	
FICA Contributions	6,756	6,099	7,582	8,239	8,466	
PERA Contributions	5,779	5,151	6,188	6,728	6,913	
Health Insurance	11,987	11,431	13,200	5,412	5,899	
Workers' Compensation	1,392	1,968	1,540	1,572	1,729	
Total Personal Services	115,715	107,524	127,628	129,651	133,668	4.73%
Supplies:						
Operating	17,774	19,740	15,000	15,000	15,000	
Heating Fuel	21,745	19,899	27,615	20,000	22,000	
Gas & Oil	306	46	105	450	495	
Repair & Maintenance	7,425	7,800	10,000	10,000	10,000	
Small Tools & Minor Equipment	7,092	0	1,000	1,000	2,750	
Total Supplies	54,342	47,485	53,720	46,450	50,245	-6.47%
Other Services & Charges:						
Professional Fees	0	0	0	0	0	
Telephone	196	196	220	220	220	
IT Charges	833	833	840	840	1,045	
Travel, Meetings, Schools	20	0	600	100	600	
OSHA Safety Compliance	501	508	575	548	575	
Insurance	5,244	5,018	5,269	5,018	5,269	
Utilities	64,967	73,967	81,417	81,000	87,480	
Outside Services	40,052	51,395	45,500	50,000	45,000	
Miscellaneous	598	1,308	2,000	2,000	2,000	
Total Other Services & Charges	112,411	133,225	136,421	139,726	142,189	4.23%
TOTAL EXPENDITURES	282,468	288,234	317,769	315,827	326,102	2.62%
Other Financing Uses:						
Trans to Excess/Shortfall to Equip Cap Fund	0	0	0	11,851	898	
Trans to Equip Cap Fund - City	0	0	0	43,000	0	
Trans to Equip Cap Fund - School	0	0	10,000	20,000	10,000	
Trans to Equip Cap Fund - Summer Hockey	0	0	0	2,000	2,000	
Trans to Equip Cap Fund - Youth H	0	0	10,000	15,000	10,000	
Total Other Financing Uses	0	0	20,000	91,851	22,898	
TOTAL EXPENDITURES AND OTHER FINANCING USES	282,468	288,234	337,769	407,678	349,000	3.33%
NET INCREASE (DECREASE) IN FUND BALANCE	0	57,678	11,231	(57,678)	(0)	
FUND BALANCE-JANUARY 1	0	0	57,678	57,678	0	
FUND BALANCE-DECEMBER 31	0	57,678	68,909	0	(0)	-100.00%

**CITY OF DETROIT LAKES
BOND EMERGENCY FUND
2019 BUDGET**

#215

	<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Budget</u>	<u>2018 Estimate</u>	<u>2019 Budget</u>	
REVENUES & OTHER FINANCING SOURCES						
Revenues:						
Miscellaneous:						
Interest on Investments	\$438	\$795	\$475	\$750	\$750	
Other Financing Sources:						
Transfer from General Fund	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	
Total Revenues and Other Financing Sources	<u>50,438</u>	<u>50,795</u>	<u>50,475</u>	<u>50,750</u>	<u>50,750</u>	0.54%
OTHER FINANCING USES						
Transfer to General Fund	<u>50,000</u>	<u>50,000</u>	<u>58,000</u>	<u>58,000</u>	<u>50,000</u>	
TOTAL OTHER FINANCING USES	<u>50,000</u>	<u>50,000</u>	<u>58,000</u>	<u>58,000</u>	<u>50,000</u>	-13.79%
NET INCREASE (DECREASE) IN FUND BALANCE	438	795	(7,525)	(7,250)	750	
FUND BALANCE-JANUARY 1	<u>157,394</u>	<u>157,832</u>	<u>158,627</u>	<u>158,627</u>	<u>151,377</u>	
FUND BALANCE-DECEMBER 31	<u><u>\$157,832</u></u>	<u><u>\$158,627</u></u>	<u><u>\$151,102</u></u>	<u><u>\$151,377</u></u>	<u><u>\$152,127</u></u>	0.68%

**CITY OF DETROIT LAKES
2010/11 SPECIAL ASSESSMENT FUND
2019 BUDGET**

#501

	<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Budget</u>	<u>2018 Estimate</u>	<u>2019 Budget</u>
REVENUES					
Special Assessments					
Current	\$36,766	\$41,959	\$39,520	\$39,000	\$38,200
Delinquent	127	699	0	699	0
Prepaid	0	0	0	0	0
Miscellaneous					
Payment From Developer	0	0	0	0	0
Interest on Investments	276	257	275	500	275
Penalty on Assessments	165	178	0	0	0
Total Revenues	<u>37,334</u>	<u>43,093</u>	<u>39,795</u>	<u>40,199</u>	<u>38,475</u>
OTHER FINANCING USES					
Transfer from Permanent Imp Fund	150,000	150,000	150,000	150,000	145,000
Transfer from VMP #306	0	75,000	0	0	0
Transfer from TIF Districts (#440)	0	0	0	0	0
Transfer from Storm Water Fund	36,056	35,689	35,266	35,266	34,786
Total Revenues & Other Financing Sources	<u>223,390</u>	<u>303,782</u>	<u>225,061</u>	<u>225,465</u>	<u>218,261</u>
EXPENDITURES					
Debt Service:					
Principal	168,423	168,196	162,062	162,062	160,825
Interest	81,392	78,775	75,739	75,628	72,456
Paying Agent	700	3,525	425	625	425
Total Expenditures	<u>250,515</u>	<u>250,496</u>	<u>238,226</u>	<u>238,315</u>	<u>233,706</u>
NET INCREASE (DECREASE) IN FUND BALANCE	(27,125)	53,286	(13,165)	(12,850)	(15,445)
FUND BALANCE-JANUARY 1	<u>315,310</u>	<u>288,185</u>	<u>341,471</u>	<u>341,471</u>	<u>328,621</u>
FUND BALANCE-DECEMBER 31	<u>\$288,185</u>	<u>\$341,471</u>	<u>\$328,306</u>	<u>\$328,621</u>	<u>\$313,176</u>

2010/2011 Special Projects

2010 No Washington Ave
2010 Peoples Park & Park St
2011 No Industrial Park
2011 Tower Road
2011 Veterans Memorial Parkway

Interest Rate on Assessments is 6%

TIF #440 will begin paying a portion of debt service in 2014 - Downtown Xing Based on Schedule on #440 Budget Dox
Approx \$30,000/year

Storm Water Paying 12.9% of Bond P&I
Bond Term & TIF Term are not the Same

**CITY OF DETROIT LAKES
2010/11 SPECIAL ASSESSMENT FUND
2019 BUDGET**

Bond Payment Schedule - Due February 1

<u>Year</u>	<u>Rate</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2018	2.00%	175,000	98,380	273,380
2019	2.25%	175,000	94,661	269,661
2020	2.50%	175,000	90,505	265,505
2021	2.63%	170,000	86,086	256,086
2022	2.75%	175,000	81,449	256,449
2023	2.85%	175,000	76,549	251,549
2024	2.95%	180,000	71,400	251,400
2025	3.05%	180,000	66,000	246,000
2026	4.00%	185,000	59,555	244,555
2027	4.00%	185,000	52,155	237,155
2028	4.00%	190,000	44,655	234,655
2029	4.00%	190,000	37,055	227,055
2030	3.55%	195,000	29,794	224,794
2031	3.65%	305,000	20,766	325,766
2032	3.75%	200,000	11,450	211,450
2033	3.85%	200,000	3,850	203,850
		\$3,055,000	\$924,310	\$3,979,310

Cash Available 12/31/17	\$ 341,471
Assessments - Deferred Not Certified (5.00%) @ 12/31/17	\$ 385,570
Deferred Assessments @ 12/31/17	\$ 307,370
Transfers From Storm Water Fund	\$ 478,065
Bonds Paid by TIF #440 - Downtown Xing	\$ 942,200
	\$ 2,454,676

Future Annual Cash Inflows:	
Storm Water Fund	\$ 32,000
Downtown Xing TIF	\$ 45,500
Assessments	\$ 35,000
Annual Inflows	\$ 112,500

City Share	\$ 250,000
Avg Annual Bond Pymt	\$137,500

**CITY OF DETROIT LAKES
1993 DETROIT LAKE DEBT REDEMPTION FUND
2019 BUDGET**

#502

	<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Budget</u>	<u>2018 Estimate</u>	<u>2019 Budget</u>
REVENUES					
Special Assessments					
Current	\$13,366	\$11,055	\$11,185	\$10,159	\$8,995
Delinquent	2,109	0	0	0	0
Prepayments	38,519	7,676	0	0	0
Miscellaneous					
Interest on Investments	0	172	0	0	0
Penalty on Assessments	154	849	0	59	0
Total Revenues	<u>54,148</u>	<u>19,752</u>	<u>11,185</u>	<u>10,218</u>	<u>8,995</u>
EXPENDITURES					
Debt Service:					
Public Facilities Loan					
Principal	0	0	0	0	0
Interest	0	0	0	0	0
Total Public Facilities Loan	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
OTHER FINANCING USES					
Transfers to Perm Imp Fund	20,000	56,000	15,000	11,000	9,000
TOTAL EXPENDITURES & OFU	<u>20,000</u>	<u>56,000</u>	<u>15,000</u>	<u>11,000</u>	<u>9,000</u>
NET INCREASE (DECREASE) IN FUND BALANCE	34,148	(36,248)	(3,815)	(782)	(5)
FUND BALANCE-JANUARY 1	<u>3,189</u>	<u>37,337</u>	<u>1,089</u>	<u>1,089</u>	<u>307</u>
FUND BALANCE-DECEMBER 31	<u><u>\$37,337</u></u>	<u><u>\$1,089</u></u>	<u><u>(\$2,726)</u></u>	<u><u>\$307</u></u>	<u><u>\$302</u></u>

Interest Rate @ 6.00%
2013 Assessments Paid @ 99.5%

Bond Obligation Paid in Full - 2014

Cash Available 12/31/17	\$400
Assessments (DNC - 6.00%) Available 12/31/17	56,901
Deferred Assessments @ 12/31/17	611,590
Total Available	<u><u>\$668,891</u></u>

**CITY OF DETROIT LAKES
2008/09 SPECIAL ASSESSMENT FUND
2019 BUDGET**

#503

	<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Budget</u>	<u>2018 Estimate</u>	<u>2019 Budget</u>
REVENUES					
Special Assessments					
Current	\$105,381	\$102,120	\$109,868	\$87,500	\$99,948
Delinquent	859	8,652	0	1,663	0
Prepaid	15,102	14,779	0	25,382	0
Miscellaneous					
Interest on Investments	408	(8,182)	150	250	150
Penalty on Assessments	1,013	2,500	200	687	200
Total Revenues	<u>122,763</u>	<u>119,869</u>	<u>110,218</u>	<u>115,482</u>	<u>100,298</u>
OTHER FINANCING USES					
Bond Proceeds & Premium	3,108,843	0	0	0	0
Transfer from Permanent Imp Fund	315,000	250,000	240,000	240,000	240,000
Total Revenues & Other Financing Sources	<u>3,546,606</u>	<u>369,869</u>	<u>350,218</u>	<u>355,482</u>	<u>340,298</u>
EXPENDITURES					
Debt Service:					
Principal	295,000	295,000	290,000	290,000	3,245,000
Interest	148,423	189,555	131,756	131,758	139,903
Paying Agent	43,352	1,925	425	625	425
Total Expenditures	<u>486,775</u>	<u>486,480</u>	<u>422,181</u>	<u>422,383</u>	<u>3,385,328</u>
NET INCREASE (DECREASE) IN FUND BALANCE	3,059,831	(116,611)	(71,963)	(66,901)	(3,045,030)
FUND BALANCE-JANUARY 1	<u>481,455</u>	<u>3,541,286</u>	<u>3,424,675</u>	<u>3,424,675</u>	<u>3,357,774</u>
FUND BALANCE-DECEMBER 31	<u><u>\$3,541,286</u></u>	<u><u>\$3,424,675</u></u>	<u><u>\$3,352,712</u></u>	<u><u>\$3,357,774</u></u>	<u><u>\$312,744</u></u>

2008/09 Projects:

2008 Richwood Road
2008 Tower Road
2008 MN, Langford, Lyndale, Parkview
2008 Timber Creek III, Phase II
2009 Long Lake Phase III

Interest Rate on Assessments is 6%

Original Issue Refunded in 2016
Original Bond Called in 2019

**CITY OF DETROIT LAKES
2008/09 SPECIAL ASSESSMENT FUND
2019 BUDGET**

Bond Payment Schedule - Due February 1 (Refunded 11/2016)

<u>Year</u>	<u>Rate</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2018	3.00%	290,000	131,756	421,756
2019	3.20%	3,245,000	139,903	3,384,903
2020	3.00%	300,000	71,700	371,700
2021	3.00%	305,000	62,625	367,625
2022	3.00%	305,000	53,475	358,475
2023	3.00%	305,000	44,325	349,325
2024	3.00%	305,000	35,175	340,175
2025	3.00%	240,000	27,000	267,000
2026	2.00%	245,000	20,950	265,950
2027	2.00%	245,000	16,050	261,050
2028	2.00%	240,000	11,200	251,200
2029	2.00%	240,000	6,400	246,400
2030	2.00%	200,000	2,000	202,000
		\$6,465,000	\$622,559	\$7,087,559

Cash Available 12/31/17	61,432
Assessments Available (DNC @ 6.00%) - 12/31/17	618,764
Deferred Assessments @ 12/31/17	901,545
Total Available	\$1,581,741

Future Annual Cash Inflows:	
Assessments	\$100,000
Average Annual Bond Payment	\$305,000
City Share	\$205,000

**CITY OF DETROIT LAKES
1997 DEBT REDEMPTION FUND
2019 BUDGET**

#504

	<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Budget</u>	<u>2018 Estimate</u>	<u>2019 Budget</u>
REVENUES					
Special Assessments					
Current	\$46,895	\$39,718	\$35,743	\$34,000	\$25,461
Delinquent	4,345	3,557	0	0	0
Prepaid	3,628	0	0	0	0
Miscellaneous					
Interest on Investments	413	490	10	1,000	0
Penalty on Assessments	692	1,078	0	36	0
Total Revenues	<u>55,973</u>	<u>44,843</u>	<u>35,753</u>	<u>35,036</u>	<u>25,461</u>
Other Financing Sources (Uses):					
Transfer from:					
Permanent Improvement Fund	0	0	0	0	0
Total Revenues & Other Financing Sources	<u>55,973</u>	<u>44,843</u>	<u>35,753</u>	<u>35,036</u>	<u>25,461</u>
EXPENDITURES					
Debt Service:					
Principal	0	0	0	0	0
Interest	0	0	0	0	0
Paying Agent	0	0	0	0	0
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
OTHER FINANCING USES:					
Transfer to Permanent Imp Fund	51,000	48,000	36,000	96,000	26,000
Total Expenditures & Other Fin Uses	<u>51,000</u>	<u>48,000</u>	<u>36,000</u>	<u>96,000</u>	<u>26,000</u>
NET INCREASE (DECREASE) IN FUND BALANCE	4,973	(3,157)	(247)	(60,964)	(539)
FUND BALANCE-JANUARY 1	<u>60,035</u>	<u>65,008</u>	<u>61,851</u>	<u>61,851</u>	<u>887</u>
FUND BALANCE-DECEMBER 31	<u>\$65,008</u>	<u>\$61,851</u>	<u>\$61,604</u>	<u>\$887</u>	<u>\$348</u>

Bond Obligation Paid in Full 2013

Cash Available 12/31/2017	3,919
Assessments Available (DNC @ 6.00% & 7.00%) - 12/31/2017	103,733
Deferred Assessments @ 12/31/17	36,171
Total Available	<u>\$143,823</u>

Funds 505/506 were combined with 504 as 505/506 were called in 2010

**CITY OF DETROIT LAKES
2015 SPECIAL ASSESSMENT FUND
2019 BUDGET**

#505

	<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Budget</u>	<u>2018 Estimate</u>	<u>2019 Budget</u>
REVENUES					
Special Assessments					
Current	\$113,623	\$95,901	\$94,798	\$94,357	\$91,874
Delinquent	0	1,579	0	1,653	0
Prepaid	41,675	6,410	0	7,515	0
Miscellaneous					
Interest on Investments	0	1,219	0	1,350	1,100
Penalty on Assessments	157	554	0	318	0
Total Revenues	<u>155,455</u>	<u>105,663</u>	<u>94,798</u>	<u>105,193</u>	<u>92,974</u>
OTHER FINANCING USES					
Transfer from Permanent Imp Fund	189,136	16,875	30,000	30,000	40,000
Transfer from Capital Projects Fund	0	0	0	0	0
Transfer from Storm Water Fund	0	0	16,675	16,675	16,475
Transfer from Food & Beverage Tax Fund	154,300	0	0	0	0
Total Revenues & Other Financing Sources	<u>498,891</u>	<u>122,538</u>	<u>141,473</u>	<u>151,868</u>	<u>149,449</u>
EXPENDITURES					
Debt Service:					
Principal	0	170,000	160,000	160,000	155,000
Interest	80,324	68,138	64,838	64,837	61,688
Paying Agent	625	425	425	625	625
Total Expenditures	<u>80,949</u>	<u>238,563</u>	<u>225,263</u>	<u>225,462</u>	<u>217,313</u>
NET INCREASE (DECREASE) IN FUND BALANCE	417,942	(116,025)	(83,790)	(73,594)	(67,864)
FUND BALANCE-JANUARY 1	<u>256,404</u>	<u>674,346</u>	<u>558,321</u>	<u>558,321</u>	<u>484,727</u>
FUND BALANCE-DECEMBER 31	<u>\$674,346</u>	<u>\$558,321</u>	<u>\$474,531</u>	<u>\$484,727</u>	<u>\$416,863</u>

Fund 505

Highway 10 West
Airport Water Loop
Washington Avenue Downtown
Peter Street
Dan Street

Financing @ 2.7%

Special Assessments at 5.0% interest

(\$1,075,000 @ 20 yrs & \$200,000 @ 10 yrs)

Original Bond Amount \$4,850,000

City Took Advance on MSA Funds for this Project - Cash/Deferred Revenue is in 212

**CITY OF DETROIT LAKES
2015 SPECIAL ASSESSMENT FUND
2019 BUDGET**

Bond Payment Schedule - Due February 1

<u>Year</u>	<u>Rate</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2018	2.00%	160,000	64,838	224,838
2019	2.00%	155,000	61,688	216,688
2020	2.00%	150,000	58,638	208,638
2021	2.00%	145,000	55,688	200,688
2022	2.00%	145,000	52,788	197,788
2023	4.00%	145,000	48,438	193,438
2024	4.00%	140,000	42,738	182,738
2025	2.25%	140,000	38,363	178,363
2026	2.50%	145,000	34,975	179,975
2027	2.50%	110,000	31,788	141,788
2028	2.75%	110,000	28,900	138,900
2029	2.75%	110,000	25,875	135,875
2030	3.00%	110,000	22,713	132,713
2031	3.00%	110,000	19,413	129,413
2032	3.00%	110,000	16,113	126,113
2033	3.00%	110,000	12,813	122,813
2034	3.25%	110,000	9,375	119,375
2035	3.25%	115,000	5,719	120,719
2036	3.50%	110,000	1,925	111,925
		\$2,430,000	\$632,781	\$3,062,781
		\$2,430,000	\$632,781	\$3,062,781

Cash Available 12/31/17	\$ 558,200
Assessments Available (DNC @ 4.75%) - 12/31/17	912,150
Deferred Assessments @ 12/31/17	53,636
Transfers from Storm Water Fund @ 12/31/2017	315,238
Total Available	\$1,839,224
	\$1,839,224

Avg Annual Bond Pymt	\$ 165,000
Transfers From Storm Water	17,000
City Share	\$ 148,000
	\$ 148,000

**CITY OF DETROIT LAKES
2016 SPECIAL ASSESSMENT FUND
2019 BUDGET**

#506

	<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Budget</u>	<u>2018 Estimate</u>	<u>2019 Budget</u>
REVENUES					
Special Assessments					
Current	\$0	\$171,566	\$161,829	\$155,610	\$155,118
Delinquent	0	0	0	2,900	0
Prepaid	380,267	29,250	0	645	0
Miscellaneous					
Interest on Investments	108	2,311	750	1,000	500
Penalty on Assessments	0	370	0	0	0
Total Revenues	<u>380,375</u>	<u>203,497</u>	<u>162,579</u>	<u>160,155</u>	<u>155,618</u>
OTHER FINANCING USES					
Transfer from Permanent Imp Fund	0	0	70,000	70,000	110,000
Transfer from Stormwater/DA Funds	45,204	0	0	0	0
Transfer from Capital Projects Fund	0	0	0	0	0
Transfer from Storm Water Fund	0	0	0	0	0
Transfer from Food & Beverage Tax Fund	0	0	0	0	0
Total Revenues & Other Financing Sources	<u>425,579</u>	<u>203,497</u>	<u>232,579</u>	<u>230,155</u>	<u>265,618</u>
EXPENDITURES					
Debt Service:					
Principal	0	0	390,000	390,000	380,000
Interest	0	40,678	57,000	57,000	45,450
Paying Agent	0	450	0	650	650
Total Expenditures	<u>0</u>	<u>41,128</u>	<u>447,000</u>	<u>447,650</u>	<u>426,100</u>
NET INCREASE (DECREASE) IN FUND BALANCE	<u>425,579</u>	<u>162,369</u>	<u>(214,421)</u>	<u>(217,495)</u>	<u>(160,482)</u>
FUND BALANCE-JANUARY 1	<u>0</u>	<u>425,579</u>	<u>587,948</u>	<u>587,948</u>	<u>370,453</u>
FUND BALANCE-DECEMBER 31	<u>\$425,579</u>	<u>\$587,948</u>	<u>\$373,527</u>	<u>\$370,453</u>	<u>\$209,971</u>

Fund 506

2016 Mill & Overlay East Shore & South Shore Drive
Various FDRs
Financing @ 1.7%
Special Assessments at 4.0% interest
(\$175,155 @ 7 yrs & \$602,022 @ 5 yrs)
Original Bond Amount \$2,095,000
Assessed - \$1,205,000 City Share \$825,000

Cash Available 12/31/17	584,284
Assessments Available (DNC @ 4.75%) - 12/31/17	609,113
Deferred Assessments @ 12/31/17	1,800
Transfers from Storm Water Fund @ 12/31/2017	0
Total Available	<u>\$ 1,195,197</u>

Future Annual Cash Inflows:	
Storm Water Fund	\$ -
Assessments @ 100%	\$ 150,000
Annual Inflows	<u>\$150,000</u>
Average Annual Bond Payment	<u>\$ 417,000</u>
City Share	<u>\$267,000</u>

**CITY OF DETROIT LAKES
2016 SPECIAL ASSESSMENT FUND
2019 BUDGET**

Bond Payment Schedule - Due February 1				
<u>Year</u>	<u>Rate</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2018	2.00%	390,000	57,000	447,000
2019	2.00%	380,000	45,450	425,450
2020	2.00%	380,000	34,050	414,050
2021	2.00%	385,000	22,575	407,575
2022	2.00%	380,000	11,100	391,100
2023	2.00%	90,000	4,050	94,050
2024	4.00%	90,000	1,350	91,350
		<u>\$2,095,000</u>	<u>\$175,575</u>	<u>\$2,270,575</u>

**CITY OF DETROIT LAKES
2013 SPECIAL ASSESSMENT FUND
2019 BUDGET**

#507

	<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Budget</u>	<u>2018 Estimate</u>	<u>2019 Budget</u>
REVENUES					
Special Assessments					
Current	\$64,812	\$61,692	\$62,619	\$61,535	\$60,800
Delinquent	3,965	2,196	0	863	0
Prepaid	34,247	4,272	0	9,837	0
Miscellaneous					
Interest on Investments	617	681	150	450	400
Penalty on Assessments	45	387	0	332	0
Total Revenues	<u>103,686</u>	<u>69,228</u>	<u>62,769</u>	<u>73,017</u>	<u>61,200</u>
OTHER FINANCING SOURCES					
Proceeds from Bond Refunding	0	0	0	0	0
Transfer From Storm Water Fund	30,597	29,934	29,271	29,271	28,606
Transfer from Permanent Imp. Fund	25,000	50,000	75,000	75,000	75,000
Total Revenues & Other Financing Sources	<u>159,283</u>	<u>149,162</u>	<u>167,040</u>	<u>177,288</u>	<u>164,806</u>
EXPENDITURES					
Debt Service:					
Principal	125,000	125,000	125,000	125,000	125,000
Interest	106,795	88,811	84,075	84,075	79,325
Paying Agent Fees	275	0	425	625	625
Total Expenditures	<u>232,070</u>	<u>213,811</u>	<u>209,500</u>	<u>209,700</u>	<u>204,950</u>
OTHER FINANCING USES					
Payoff Refunded Bond	0	0	0	0	0
TOTAL EXPENDITURES & OFU	<u>232,070</u>	<u>213,811</u>	<u>209,500</u>	<u>209,700</u>	<u>204,950</u>
NET INCREASE (DECREASE) IN FUND BALANCE	(72,787)	(64,649)	(42,460)	(32,412)	(40,144)
FUND BALANCE-JANUARY 1	<u>378,402</u>	<u>305,615</u>	<u>240,966</u>	<u>240,966</u>	<u>208,554</u>
FUND BALANCE-DECEMBER 31	<u>\$305,615</u>	<u>\$240,966</u>	<u>\$198,506</u>	<u>\$208,554</u>	<u>\$168,410</u>

2013/2014 Project: MN & McKinley St

Special assessment interest rate is 5.75%.
Original Bond Amount \$2,525,000

**CITY OF DETROIT LAKES
2013 SPECIAL ASSESSMENT FUND
2019 BUDGET**

Bond Payment Schedule - Due February 1

<u>Year</u>	<u>Rate</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2018	3.80%	125,000	84,075	209,075
2019	3.80%	125,000	79,325	204,325
2020	3.80%	125,000	74,575	199,575
2021	3.80%	125,000	69,825	194,825
2022	3.80%	125,000	65,075	190,075
2023	3.80%	125,000	60,325	185,325
2024	3.80%	125,000	55,575	180,575
2025	3.80%	135,000	50,635	185,635
2026	3.80%	135,000	45,505	180,505
2027	3.80%	135,000	40,375	175,375
2028	3.80%	135,000	35,245	170,245
2029	3.80%	135,000	30,115	165,115
2030	3.80%	145,000	24,795	169,795
2031	3.80%	145,000	19,285	164,285
2032	3.80%	145,000	13,775	158,775
2033	3.80%	145,000	8,265	153,265
2034	3.80%	145,000	2,755	147,755
		<u>\$2,275,000</u>	<u>\$759,525</u>	<u>\$3,034,525</u>

Cash Available 12/31/2017	234,440
Assessments Available (DNC @ 5.75%) - 12/31/2017	549,900
Deferred Assessments @ 12/31/16	65,644
Transfers From Storm Water Fund	409,000
Total Available	<u><u>\$1,258,984</u></u>

Future Annual Cash Inflows:	
Storm Water Fund	\$ 24,000
Assessments @ 100%	\$ 55,000
Annual Inflows	<u>\$ 79,000</u>
Avg Annual Bond Pymt	\$ 178,500
City Share	<u><u>\$99,500</u></u>

**CITY OF DETROIT LAKES
2002 SPECIAL ASSESSMENT FUND
2019 BUDGET**

#508

	<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Budget</u>	<u>2018 Estimate</u>	<u>2019 Budget</u>
REVENUES					
Special Assessments					
Current	\$42,349	\$38,993	\$37,638	\$41,531	\$39,383
Delinquent	1,569	0	0	0	0
Prepaid	11,220	1,638	0	2,413	0
Miscellaneous					
Interest on Investments	410	616	200	500	400
Penalty on Assessments	426	87	0	49	0
Total Revenues	<u>55,974</u>	<u>41,334</u>	<u>37,838</u>	<u>44,493</u>	<u>39,783</u>
OTHER FINANCING SOURCES					
Proceeds from Bond Refunding	0	0	0	0	0
Transfer from Storm Water Fund	13,878	15,468	15,354	15,354	15,216
Transfer from Permanent Imp. Fund	0	15,000	15,000	15,000	20,000
Total Revenues & Other Financing Sources	<u>69,852</u>	<u>71,802</u>	<u>68,192</u>	<u>74,847</u>	<u>74,999</u>
EXPENDITURES					
Debt Service:					
Principal	75,000	85,000	85,000	85,000	85,000
Interest	7,851	7,348	6,668	6,668	5,839
Paying Agent Fees	538	212		625	625
Total Expenditures	<u>83,389</u>	<u>92,560</u>	<u>91,668</u>	<u>92,293</u>	<u>91,464</u>
OTHER FINANCING USES					
Payoff Refunded Bond	0	0	0	0	0
TOTAL EXPENDITURES & OFU	<u>83,389</u>	<u>92,560</u>	<u>91,668</u>	<u>92,293</u>	<u>91,464</u>
NET INCREASE (DECREASE) IN FUND BALANCE	(13,537)	(20,758)	(23,476)	(17,446)	(16,465)
FUND BALANCE-JANUARY 1	<u>211,022</u>	<u>197,485</u>	<u>176,727</u>	<u>176,727</u>	<u>159,281</u>
FUND BALANCE-DECEMBER 31	<u>\$197,485</u>	<u>\$176,727</u>	<u>\$153,251</u>	<u>\$159,281</u>	<u>\$142,817</u>

2002 Project: Timber Creek Phase One Street Improvements
 2002 Project: Timber Creek Phase Two Street & Utility Improvements
 2002 Project: Lake Forest 2nd Addition Street & Utility Improvements
 2002 Project: North Towne Acres Street & Utility Improvements
 2002 Project: Legion Road Street & Utility Improvements

Special assessment interest rate is 7%.

Refunded in 2012
 Original Issue Called in 2013

**CITY OF DETROIT LAKES
2002 SPECIAL ASSESSMENT FUND
2019 BUDGET**

Bond Payment Schedule - Due February 1

<u>Year</u>	<u>Rate</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2018	0.90%	85,000	6,668	91,668
2019	1.05%	85,000	5,839	90,839
2020	1.25%	90,000	4,830	94,830
2021	1.45%	90,000	3,615	93,615
2022	1.55%	90,000	2,265	92,265
2023	1.65%	95,000	784	95,784
		<u>\$535,000</u>	<u>\$24,001</u>	<u>\$559,001</u>

Cash Available 12/31/2017	176,350
Assessments Available (DNC @ 7.00%) - 12/31/2017	157,937
Deferred Assessments @ 12/31/17	134,444
Transfers From Storm Water Fund @ 12/31/2017	93,600
Total Available	<u>\$562,331</u>

Future Annual Cash Inflows:	
Storm Water Fund	\$ 15,000
Assessments @ 100%	\$ 35,000
Annual Inflows	<u>\$ 50,000</u>
Avg Annual Bond Pymt	<u>\$ 93,000</u>
City Share	<u>\$43,000</u>

**CITY OF DETROIT LAKES
2003/04 SPECIAL ASSESSMENT FUND
2019 BUDGET**

#509

	<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Budget</u>	<u>2018 Estimate</u>	<u>2019 Budget</u>
REVENUES					
Special Assessments					
Current	\$82,069	\$75,563	\$78,874	\$58,000	\$59,998
Delinquent	2,806	7,277	0	2,201	0
Prepaid	35,149	55,434	0	0	0
Miscellaneous					
Interest on Investments	1,288	1,338	1,500	1,500	1,350
Penalty on Assessments	2,589	859	0	571	0
Total Revenues	<u>123,901</u>	<u>140,471</u>	<u>80,374</u>	<u>62,272</u>	<u>61,348</u>
OTHER FINANCING SOURCES					
Transfer from Permanent Imp Fund	0	15,000	15,000	15,000	45,000
Transfer from Storm Water Fund	28,129	25,803	24,896	24,896	24,677
Total Revenues & Other Financing Sources	<u>152,030</u>	<u>181,274</u>	<u>120,270</u>	<u>102,168</u>	<u>131,025</u>
EXPENDITURES					
Debt Service:					
Principal	175,000	160,000	155,000	155,000	155,000
Interest	18,996	17,955	16,698	16,698	15,186
Paying Agent Fees	537	213	537	537	537
Total Expenditures	<u>194,533</u>	<u>178,168</u>	<u>172,235</u>	<u>172,235</u>	<u>170,723</u>
OTHER FINANCING USES					
Payoff Refunded Bond	0	0	0	0	0
TOTAL EXPENDITURES & OFU	<u>194,533</u>	<u>178,168</u>	<u>172,235</u>	<u>172,235</u>	<u>170,723</u>
NET INCREASE (DECREASE) IN FUND BALANCE	(42,503)	3,107	(51,965)	(70,067)	(39,698)
FUND BALANCE-JANUARY 1	<u>369,285</u>	<u>326,782</u>	<u>329,889</u>	<u>329,889</u>	<u>259,822</u>
FUND BALANCE-DECEMBER 31	<u>\$326,782</u>	<u>\$329,889</u>	<u>\$277,924</u>	<u>\$259,822</u>	<u>\$220,123</u>

2003 Project: Stonebrooke Utility and Street Improvements
 2003 Project: Nor Lake Addition Utility and Street Improvements
 2003/04 Project: Timber Creek Phase Three Street & Utility Improvements
 2004 Project: Lake Forest 4th Addition Street & Utility Improvements
 2004 Project: Pleasant Acres Two Street & Utility Improvements
 2004 Project: Highway 59 Frontage Street & Utility Improvements

Assessments @ 7.00%

Refunded in 2012
 Original Issue Called in 2015

**CITY OF DETROIT LAKES
2003/04 SPECIAL ASSESSMENT FUND
2019 BUDGET**

Bond Payment Schedule - Due February 1

<u>Year</u>	<u>Rate</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2018	0.90%	155,000	16,698	171,698
2019	1.05%	155,000	15,186	170,186
2020	1.25%	145,000	13,466	158,466
2021	1.45%	125,000	11,654	136,654
2022	1.55%	125,000	9,779	134,779
2023	1.65%	125,000	7,779	132,779
2024	1.75%	125,000	5,654	130,654
2025	1.85%	120,000	3,450	123,450
2026	1.95%	120,000	1,170	121,170
		\$1,195,000	\$138,021	\$1,333,021

Cash Available 12/31/2017	221,960
Assessments Available (DNC @ 7.00%) - 12/31/2017	267,923
Deferred Assessments @ 12/31/2017	27,491
Transfers From Storm Water Fund	185,500
Total Available	\$702,874

Future Annual Cash Inflows:	
Storm Water Fund	\$ 20,600
Assessments @ 100%	\$ 60,000
Annual Inflows	\$ 80,600
Avg Annual Bond Pymt	\$ 146,000
City Share	\$65,400

**CITY OF DETROIT LAKES
2005 SPECIAL ASSESSMENT FUND
2019 BUDGET**

#510

	2016 Actual	2017 Actual	2018 Budget	2018 Estimate	2019 Budget
REVENUES					
Special Assessments					
Current	\$115,051	\$100,112	\$126,596	\$96,122	\$104,437
Delinquent	3,806	17,524	0	7,925	0
Prepaid	69,830	63,116	0	812	0
Miscellaneous					
Interest on Investments	4,125	2,637	1,000	5,000	5,000
Penalty on Assessments	866	4,202	0	1,500	0
Total Revenues	193,678	187,591	127,596	111,359	109,437
OTHER FINANCING SOURCES					
Bond Proceeds	0	0	0	0	0
Transfer from Storm Water Fund	36,377	28,047	27,588	27,588	27,128
Transfer from Permanent Imp Fund	0	0	0	0	0
Transfer from Liquor Fund	70,000	70,000	0	0	0
Total Revenues & Other Financing Sources	300,055	285,638	155,184	138,947	136,565
EXPENDITURES					
Debt Service:					
Payoff Refunded Bond	2,295,000	0	0	0	0
Principal	189,188	184,863	195,500	195,500	195,500
Interest	90,254	38,326	45,875	45,875	6,740
Paying Agent	225	425	425	625	625
Total Expenditures	2,574,667	223,614	241,800	242,000	202,865
NET INCREASE (DECREASE) IN FUND BALANCE	(2,274,612)	62,024	(86,616)	(103,053)	(66,300)
FUND BALANCE-JANUARY 1	2,890,068	615,456	677,480	677,480	574,427
FUND BALANCE-DECEMBER 31	\$615,456	\$677,480	\$590,864	\$574,427	\$508,127

2005 Project: Lake Breeze Estates
 2005 Project: Long Lake Phase I / Brainard Village - NP
 2005 Project: Highway 59 South / Leroy Howard
 2005 Project: Highway 10 East / Fingalson
 2005 Project: Lake Forest 5th Addition Street & Utility Improvements
 2005 Project: Street Overlay

Assessment Interest Rate is 6%

Water Fund #702 pays 15% of total bond issue.

TIF Fund 26-1 Fund # 443 pays 9.25% of total bond issue.

Water & TIF have their portion of bond set up in each fund. TIF is short of income so can't pay all of Principal

This fund picks up shortfall until cash flow is better in #443. At that point it can pay back the shortages.

#702 & #443 (LBH II) & #510 are on same bond issue. #702/#443 pay direct

Proceeds from LBH II are approx \$25,000 to \$30,000 annually

Several properties went tax forfeiture in 2016

Refunded in 2015

Original Issue Call in 2016

**CITY OF DETROIT LAKES
2005 SPECIAL ASSESSMENT FUND
2019 BUDGET**

<u>Bond Payment Schedule - Due February 1 (Refunded 2015)</u>				
<u>Year</u>	<u>Rate</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2018	2.00%	195,500	45,875	241,375
2019	2.00%	195,500	41,275	236,775
2020	2.00%	195,500	36,675	232,175
2021	2.50%	191,250	31,562	222,812
2022	2.50%	195,500	25,875	221,375
2023	2.50%	195,500	20,125	215,625
2024	2.50%	195,500	14,375	209,875
2025	2.50%	195,500	8,625	204,125
2026	2.50%	172,500	2,875	175,375
		<u>\$1,940,500</u>	<u>\$308,509</u>	<u>\$2,249,009</u>

Cash Available 12/31/2017	416,600
Assessments Available (DNC @ 6.00%) - 12/31/2017	607,907
Deferred Assessments @ 12/31/17	408,118
Transfers From Storm Water Fund	343,839
Transfers From Liquor Fund	<u>0</u>
Total Available	<u>\$1,776,464</u>

Future Annual Cash Inflows:	
Liquor Fund	\$ -
Storm Water Fund	\$ 25,400
Assessments @ 100% of Adj	\$ 75,000
Annual Inflows	<u>\$ 100,400</u>
Avg Annual Bond Pymt	<u>\$ 217,700</u>
City Share	<u>\$117,300</u>

**CITY OF DETROIT LAKES
2006 SPECIAL ASSESSMENT FUND
2019 BUDGET**

#511

	<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Budget</u>	<u>2018 Estimate</u>	<u>2019 Budget</u>
REVENUES					
Special Assessments					
Current	\$168,351	\$176,904	\$166,247	\$155,274	\$152,305
Delinquent	3,901	5,285	0	1,245	0
Prepaid	51,457	40,910	0	9,624	0
Miscellaneous					
Interest on Investments	17,893	12,143	650	5,000	5,000
Penalty on Assessments	1,393	1,770	0	2,538	0
Total Revenues	<u>242,995</u>	<u>237,012</u>	<u>166,897</u>	<u>173,681</u>	<u>157,305</u>
OTHER FINANCING SOURCES					
Proceeds from Bond Refunding	0	0	0	0	0
Transfer from Storm Water Fund	56,693	46,833	30,605	30,605	29,523
Transfer from Permanent Imp Fund	0	110,000	0	0	0
Total Revenues & Other Financing Sources	<u>299,688</u>	<u>393,845</u>	<u>197,502</u>	<u>204,286</u>	<u>186,828</u>
EXPENDITURES					
Debt Service:					
Payoff Refunded Bond	0	2,260,500	0	0	0
Principal	265,500	295,000	220,500	220,500	216,000
Interest	159,989	89,942	45,788	41,207	41,422
Paying Agent	1,350	425	537	625	625
Total Expenditures	<u>426,839</u>	<u>2,645,867</u>	<u>266,825</u>	<u>262,332</u>	<u>258,047</u>
NET INCREASE (DECREASE) IN FUND BALANCE	(127,151)	(2,252,022)	(69,323)	(58,046)	(71,219)
FUND BALANCE-JANUARY 1	<u>3,013,610</u>	<u>2,886,459</u>	<u>634,437</u>	<u>634,437</u>	<u>576,391</u>
FUND BALANCE-DECEMBER 31	<u>\$2,886,459</u>	<u>\$634,437</u>	<u>\$565,114</u>	<u>\$576,391</u>	<u>\$505,172</u>

2006 Project: Lake Breeze Estates - Phase II - Diamond Willow
 2005/06 Project: Airport and Wenner Road
 2006 Project: Clear Creek Addition
 2006 Project: Long Lake Phase II
 2006 Project: Thomas Ave/Reynolds Street

Menard's Prepaid 100% of Assessments - Approx \$487,000
 Water Fund #702 pays 10% of total bond issue.

Assessments @ 6.00 & 7.00%

Refunded in 2015
 Original Issue Call in 2017

**CITY OF DETROIT LAKES
2006 SPECIAL ASSESSMENT FUND
2019 BUDGET**

Bond Payment Schedule - Due February 1

<u>Year</u>	<u>Rate</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2018	2.00%	220,500	45,788	266,288
2019	2.00%	216,000	41,423	257,423
2020	2.00%	216,000	37,103	253,103
2021	2.00%	211,500	32,828	244,328
2022	2.50%	211,500	28,069	239,569
2023	2.50%	207,000	22,838	229,838
2024	2.50%	207,000	17,663	224,663
2025	2.50%	202,500	12,544	215,044
2026	2.50%	202,500	7,482	209,982
2027	2.50%	198,000	2,475	200,475
		<u>\$2,092,500</u>	<u>\$248,210</u>	<u>\$2,340,710</u>

Cash Available 12/31/2017	608,606
Assessments Available (DNC @ 6.00% & 7.00%) - 12/31/2017	957,422
Deferred Assessments @ 12/31/2017	372,647
Transfers From Storm Water Fund	264,659
Total Available	<u>\$2,203,334</u>

Future Annual Cash Inflows:	
Storm Water Fund	\$ 26,560
Assessments @ 100%	\$ 120,000
Annual Inflows	\$ 146,560
Avg Annual Bond Pymt	\$ 230,000
City Share	<u>\$83,440</u>

**CITY OF DETROIT LAKES
2012 SPECIAL ASSESSMENT FUND
2019 BUDGET**

#512

	<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Budget</u>	<u>2018 Estimate</u>	<u>2019 Budget</u>
REVENUES					
Special Assessments					
Current	\$24,111	\$23,115	\$22,526	\$22,526	\$21,707
Delinquent	1,520	282	0	500	0
Prepaid	864	0	0	857	0
Miscellaneous					
Interest on Investments	18	0	85	80	80
Penalty on Assessments	413	84	0	0	0
Total Revenues	<u>26,926</u>	<u>23,481</u>	<u>22,611</u>	<u>23,963</u>	<u>21,787</u>
OTHER FINANCING SOURCES					
Transfer from Permanent Imp. Fund	<u>60,000</u>	<u>60,000</u>	<u>60,000</u>	<u>60,000</u>	<u>40,000</u>
Total Revenues & Other Financing Sources	<u>86,926</u>	<u>83,481</u>	<u>82,611</u>	<u>83,963</u>	<u>61,787</u>
EXPENDITURES					
Debt Service:					
Principal	60,007	61,500	62,500	62,500	64,000
Interest	10,387	9,100	7,780	7,780	6,433
Paying Agent Fees	0	3,100	0	0	0
Total Expenditures	<u>70,394</u>	<u>73,700</u>	<u>70,280</u>	<u>70,280</u>	<u>70,433</u>
OTHER FINANCING USES					
Payoff Refunded Bond	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES & OFU	<u>70,394</u>	<u>73,700</u>	<u>70,280</u>	<u>70,280</u>	<u>70,433</u>
NET INCREASE (DECREASE) IN FUND BALANCE	16,532	9,781	12,331	13,683	(8,646)
FUND BALANCE-JANUARY 1	<u>56,896</u>	<u>73,428</u>	<u>83,209</u>	<u>83,209</u>	<u>96,892</u>
FUND BALANCE-DECEMBER 31	<u>\$73,428</u>	<u>\$83,209</u>	<u>\$95,540</u>	<u>\$96,892</u>	<u>\$88,246</u>

2012 Project: M&O Various City Streets
2012 Project: FDR No Roosevelt

Special assessment interest rate is 4.5%.

**CITY OF DETROIT LAKES
2012 SPECIAL ASSESSMENT FUND
2019 BUDGET**

Bond Payment Schedule - Due February 1

<u>Year</u>	<u>Rate</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2018	0.90%	62,500	7,780	70,280
2019	1.05%	64,000	6,433	70,433
2020	1.25%	65,500	5,053	70,553
2021	1.45%	67,000	3,642	70,642
2022	1.55%	68,000	2,205	70,205
2023	1.65%	69,500	740	70,240
		<u>\$396,500</u>	<u>\$25,853</u>	<u>\$422,353</u>

Cash Available 12/31/2017	83,089
Assessments Available (DNC @ 4.50%) - 12/31/2017	97,826
Deferred Assessments @ 12/31/17	0
Total Available	<u><u>\$180,915</u></u>

Future Annual Cash Inflows:	
Storm Water Fund	\$ -
Assessments @ 100%	\$ 18,500
Annual Inflows	<u>\$ 18,500</u>
Avg Annual Bond Pymt	<u>\$ 70,425</u>
City Share	<u><u>\$51,925</u></u>

**CITY OF DETROIT LAKES
2007 SPECIAL ASSESSMENT FUND
2019 BUDGET**

#513

	2016 Actual	2017 Actual	2018 Budget	2018 Estimate	2019 Budget
REVENUES					
Special Assessments					
Current	\$107,775	\$99,241	\$70,550	\$69,436	\$50,000
Delinquent	14,184	9,804	0	4,364	0
Prepaid	10,350	7,242	0	40,440	0
Miscellaneous					
State MSA Funds	0	0	0	0	0
MSA Advance	0	0	0	0	0
Interest on Investments	1,617	33,129	47,300	50,300	4,500
Penalty on Assessments	7,405	6,734	0	0	0
Total Revenues	141,331	156,150	117,850	164,540	54,500
OTHER FINANCING USES					
Proceeds From Sale of Bonds	1,623,356	0	0	0	0
Transfer from Permanent Imp Fund	300,000	290,000	275,000	275,000	230,000
Total Revenues & Other Financing Sources	2,064,687	446,150	392,850	439,540	284,500
EXPENDITURES					
Debt Service:					
Pay Off Bond	0	0	1,560,000	1,560,000	0
Principal	295,000	300,000	310,000	310,000	290,000
Interest	92,700	110,119	113,900	113,900	40,950
Paying Agent	22,418	1,175	725	725	725
Total Expenditures	410,118	411,294	1,984,625	1,984,625	331,675
NET INCREASE (DECREASE) IN FUND BALANCE	1,654,569	34,856	(1,591,775)	(1,545,085)	(47,175)
FUND BALANCE-JANUARY 1	361,617	2,016,186	2,051,042	2,051,042	505,957
FUND BALANCE-DECEMBER 31	\$2,016,186	\$2,051,042	\$459,267	\$505,957	\$458,782

Fund 513

2007 Project: River Hill RV Park Project
 2007 Project: Woodcrest Blvd and Heather Lane Project
 2007 Project: Lori Avenue and Curry Avenue Project
 2007 Project: North Washington & Cormorant Ave Project
 2007 Project: MSA Street Projects (Incl Rossman & State)
 2007 Project: Local Street Overlay Project & Jackson Ave

Fund 507 - Combined w/513

2001 Project: Sidewalk Improvements
 2001 Project: Street Improvements-Sherman Street Alley & Shorewood Alley
 2001 Project: Street Improvements-Dean Street & Breezy Point Road
 2001 Project: Utility Improvements-Riverside Addition/Erie Estates
 2001 Project: Utility Improvements-Nodaway Drive
 2001 Project: Utility Improvements-Timber Creek Addition

Special Assessments at 6% interest

Original Bond Refunded in 2016
 Original Bond Called in 2018

**CITY OF DETROIT LAKES
2007 SPECIAL ASSESSMENT FUND
2019 BUDGET**

Bond Payment Schedule - Due February 1 (Refunded 11/2016)

<u>Year</u>	<u>Rate</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2018	4.00%	1,870,000	113,900	1,983,900
2019	3.00%	290,000	72,150	362,150
2020	3.00%	300,000	32,100	332,100
2021	3.00%	300,000	23,100	323,100
2022	3.00%	305,000	14,025	319,025
2023	3.00%	315,000	4,725	319,725
		\$3,380,000	\$260,000	\$3,640,000

Cash Available 12/31/17	\$446,631
Assessments Available (DNC @ 6.00%) - 12/31/17	\$418,325
Deferred Assessments @ 12/31/17	\$252,798
State MSA Funds	0
Total Available	\$1,117,754

Future Annual Cash Inflows:

Storm Water Fund	\$ -
Assessments @ 100%	\$ 50,000
Annual Inflows	\$ 50,000

Avg Annual Bond Pymt	\$ 330,000
City Share	\$280,000

**CITY OF DETROIT LAKES
2017 SPECIAL ASSESSMENT FUND
2019 BUDGET**

#514

	<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Budget</u>	<u>2018 Estimate</u>	<u>2019 Budget</u>
REVENUES					
Special Assessments					
Current	\$0	\$0	\$0	\$7,400	\$23,100
Delinquent	0	0	0	0	0
Prepaid	0	160,823	0	0	0
Miscellaneous					
Interest on Investments	0	0	967	150	170
Penalty on Assessments	0	0	0	0	0
Total Revenues	<u>0</u>	<u>160,823</u>	<u>967</u>	<u>7,550</u>	<u>23,270</u>
OTHER FINANCING SOURCES					
Transfer from Permanent Imp Fund	0	0	40,000	40,000	50,000
Transfer from Storm Water Fund	0	0	0	0	0
Total Revenues & Other Financing Sources	<u>0</u>	<u>160,823</u>	<u>40,967</u>	<u>47,550</u>	<u>73,270</u>
EXPENDITURES					
Debt Service:					
Principal	0	0	0	0	140,000
Interest	0	0	30,000	20,024	29,656
Paying Agent Fees	0	0	537	537	625
Total Expenditures	<u>0</u>	<u>0</u>	<u>30,537</u>	<u>20,561</u>	<u>170,281</u>
OTHER FINANCING USES					
Payoff Refunded Bond	0	0	0	0	0
TOTAL EXPENDITURES & OFU	<u>0</u>	<u>0</u>	<u>30,537</u>	<u>20,561</u>	<u>170,281</u>
NET INCREASE (DECREASE) IN FUND BALANCE	0	160,823	10,430	26,989	(97,011)
FUND BALANCE-JANUARY 1	<u>0</u>	<u>0</u>	<u>145,000</u>	<u>160,823</u>	<u>187,812</u>
FUND BALANCE-DECEMBER 31	<u>\$0</u>	<u>\$160,823</u>	<u>\$155,430</u>	<u>\$187,812</u>	<u>\$90,801</u>

2017 Project: HWY 59 No & Stony Road (County Jail) & Long Pine Estates Ph I

Assessments @ 5.00%

**CITY OF DETROIT LAKES
2017 SPECIAL ASSESSMENT FUND
2019 BUDGET**

Bond Payment Schedule - Due February 1

<u>Year</u>	<u>Rate</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2018	3.00%	0	20,024	20,024
2019	3.00%	140,000	29,656	169,656
2020	3.00%	10,000	27,406	37,406
2021	3.00%	10,000	27,106	37,106
2022	3.00%	30,000	26,506	56,506
2023	3.00%	30,000	25,606	55,606
2024	3.00%	95,000	23,732	118,732
2025	3.00%	40,000	21,706	61,706
2026	3.00%	45,000	20,431	65,431
2027	3.00%	40,000	19,156	59,156
2028	3.00%	45,000	17,881	62,881
2029	3.00%	55,000	16,382	71,382
2030	3.00%	50,000	14,806	64,806
2031	3.00%	50,000	13,306	63,306
2032	3.00%	50,000	11,806	61,806
2033	3.00%	55,000	10,231	65,231
2034	3.00%	55,000	8,582	63,582
2035	3.00%	55,000	6,931	61,931
2036	3.00%	55,000	5,281	60,281
2037	3.00%	60,000	3,556	63,556
2038	3.13%	85,000	1,329	86,329
		\$1,055,000	\$351,420	\$1,406,420

Cash Available 12/31/2017	160,823
Assessments Available (DNC @ 7.00%) - 12/31/2017	197,995
Deferred Assessments @ 12/31/2017	709,916
	0
Total Available	\$1,068,734

Future Annual Cash Inflows:	
Storm Water Fund	\$ -
Assessments @ 100%	\$ 11,000
Annual Inflows	\$ 11,000
Avg Annual Bond Pymt	\$ 70,000
City Share	\$59,000

**CITY OF DETROIT LAKES
2018 DEBT SERVICE FUND - DLCCC GESP
2019 BUDGET**

#515

	<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Budget</u>	<u>2018 Estimate</u>	<u>2019 Budget</u>
REVENUES					
Special Assessments					
Current	\$0	\$0	\$0	\$0	\$0
Delinquent	0	0	0	0	0
Prepaid	0	0	0	0	0
Miscellaneous					
Pymt From DLCCC	0	0	0	35,111	78,583
Interest on Investments	0	0	0	0	0
Energy Rebates	0	0	0	5,000	65,000
Total Revenues	<u>0</u>	<u>0</u>	<u>0</u>	<u>40,111</u>	<u>143,583</u>
OTHER FINANCING SOURCES					
Transfer from Permanent Imp Fund	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Revenues & Other Financing Sources	<u>0</u>	<u>0</u>	<u>0</u>	<u>40,111</u>	<u>143,583</u>
EXPENDITURES					
Debt Service:					
Principal	0	0	0	0	79,158
Interest	0	0	0	35,111	59,425
Paying Agent Fees	0	0	0	0	0
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>35,111</u>	<u>138,583</u>
OTHER FINANCING USES					
Payoff Refunded Bond	0	0	0	0	0
TOTAL EXPENDITURES & OFU	<u>0</u>	<u>0</u>	<u>0</u>	<u>35,111</u>	<u>138,583</u>
NET INCREASE (DECREASE) IN FUND BALANCE	0	0	0	5,000	5,000
FUND BALANCE-JANUARY 1	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>5,000</u>
FUND BALANCE-DECEMBER 31	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$5,000</u></u>	<u><u>\$10,000</u></u>

2018 Project: DLCCC GESP Project

**CITY OF DETROIT LAKES
2018 DEBT SERVICE FUND - DLCCC GESP
2019 BUDGET**

Bond Payment Schedule - Due February 1

<u>Year</u>	<u>Rate</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2018	3.53%	0	20,024	20,024
2019	3.53%	140,000	29,656	169,656
2020	3.53%	10,000	27,406	37,406
2021	3.53%	10,000	27,106	37,106
2022	3.53%	30,000	26,506	56,506
2023	3.53%	30,000	25,606	55,606
2024	3.53%	95,000	23,732	118,732
2025	3.53%	40,000	21,706	61,706
2026	3.53%	45,000	20,431	65,431
2027	3.53%	40,000	19,156	59,156
2028	3.53%	45,000	17,881	62,881
2029	3.53%	55,000	16,382	71,382
2030	3.53%	50,000	14,806	64,806
2031	3.53%	50,000	13,306	63,306
2032	3.53%	50,000	11,806	61,806
2033	3.53%	55,000	10,231	65,231
2034	3.53%	55,000	8,582	63,582
		\$800,000	\$334,323	\$1,134,323

**CITY OF DETROIT LAKES
2018 SPECIAL ASSESSMENT FUND
2019 BUDGET**

#516

	<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Budget</u>	<u>2018 Estimate</u>	<u>2019 Budget</u>
REVENUES					
Special Assessments					
Current	\$0	\$0	\$0	\$0	\$0
Delinquent	0	0	0	0	0
Prepaid	0	0	0	0	0
Miscellaneous					
Interest on Investments	0	0	0	0	0
Penalty on Assessments	0	0	0	0	0
Total Revenues	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
OTHER FINANCING SOURCES					
Transfer from Permanent Imp Fund	0	0	0	0	65,000
Transfer from Storm Water Fund	0	0	0	0	8,400
Total Revenues & Other Financing Sources	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>73,400</u>
EXPENDITURES					
Debt Service:					
Principal	0	0	0	0	0
Interest	0	0	0	0	72,000
Paying Agent Fees	0	0	0	0	625
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>72,625</u>
OTHER FINANCING USES					
Payoff Refunded Bond	0	0	0	0	0
TOTAL EXPENDITURES & OFU	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>72,625</u>
NET INCREASE (DECREASE) IN FUND BALANCE	0	0	0	0	775
FUND BALANCE-JANUARY 1	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
FUND BALANCE-DECEMBER 31	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$775</u>

2018 Project: Long Lake Annexation & Lake Forest VII & Co 131

Assessments @ 5.00%

**CITY OF DETROIT LAKES
2017 SPECIAL ASSESSMENT FUND
2019 BUDGET**

Bond Payment Schedule - Due February 1

<u>Year</u>	<u>Rate</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2019	0.00%	0	0	0
2020	0.00%	0	0	0
2021	0.00%	0	0	0
2022	0.00%	0	0	0
2023	0.00%	0	0	0
2024	0.00%	0	0	0
2025	0.00%	0	0	0
2026	0.00%	0	0	0
2027	0.00%	0	0	0
2028	0.00%	0	0	0
2029	0.00%	0	0	0
2030	0.00%	0	0	0
2031	0.00%	0	0	0
2032	0.00%	0	0	0
2033	0.00%	0	0	0
2034	0.00%	0	0	0
2035	0.00%	0	0	0
2036	0.00%	0	0	0
2037	0.00%	0	0	0
2038	0.00%	0	0	0
2039	0.00%	0	0	0
		0	0	0
		\$0	\$0	\$0

Cash Available 12/31/2017	0
Assessments Available (DNC @ 7.00%) - 12/31/2017	0
Deferred Assessments @ 12/31/2017	0
	0
Total Available	\$0

Future Annual Cash Inflows:	
Storm Water Fund	\$ -
Assessments @ 100%	\$ -
Annual Inflows	\$ -
Avg Annual Bond Pymt	\$ 70,000
City Share	\$70,000

**CITY OF DETROIT LAKES
ELECTRICAL UTILITY FUND
2019 BUDGET**

#701

	<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Budget</u>	<u>2018 Estimate</u>	<u>2019 Budget</u>
OPERATING REVENUES					
Metered Sales					
Residential	\$6,514,830	\$6,657,939	\$6,807,112	\$6,759,605	6,757,614
Commercial	10,020,548	10,359,256	10,577,509	10,378,016	10,514,644
Wind Power	5,000	4,666	4,800	4,450	4,300
Street Lights	147,522	172,010	149,040	146,336	148,895
Summer Cottages	150,981	148,592	150,800	150,800	150,800
Total Metered Sales	<u>16,838,881</u>	<u>17,342,463</u>	<u>17,689,261</u>	<u>17,439,206</u>	<u>17,576,253</u>
Other Operating Revenues					
Yardlights	59,945	60,492	59,310	57,600	57,600
Discounts Not Taken	109,680	118,774	117,667	117,500	118,675
Miscellaneous Service Revenue	159,818	66,208	41,000	41,000	41,000
MISO Transmission Allocation	241,214	319,692	254,500	294,235	279,235
Rent of Jet Plant	212,544	216,000	216,000	219,456	222,792
Operation of Jet Plant	18,047	14,130	15,000	14,300	15,000
Rent of Other Electrical Property	15,254	15,254	15,254	15,254	15,254
MRES Reimbursement	77,887	116,185	80,000	94,286	80,000
Technology Income	169,401	171,756	169,356	171,602	176,106
Reimbursement for Airport Project	0	37,861	851,000	1,032,000	0
Reimbursement From HSEM MN	0	123,748	0	0	0
Other Miscellaneous Revenue	23,658	83,133	20,400	20,400	20,400
Total Other Operating Revenue	<u>1,087,448</u>	<u>1,343,233</u>	<u>1,839,487</u>	<u>2,077,632</u>	<u>1,026,062</u>
TOTAL OPERATING REVENUE	<u>17,926,329</u>	<u>18,685,696</u>	<u>19,528,748</u>	<u>19,516,838</u>	<u>18,602,315</u>
OPERATING EXPENSES					
Purchase Power	11,173,110	11,254,078	11,699,155	11,774,190	11,422,889
Distribution	1,154,174	1,187,928	1,370,334	1,319,472	1,496,864
Transmission	36,508	51,460	39,429	59,406	52,354
Generation	114,229	132,232	88,866	85,090	96,625
Structures	184,615	207,556	202,742	201,484	213,903
Customer Accounts	603,052	639,931	413,460	503,036	386,872
Administrative and General Expense	1,421,000	1,384,333	1,486,094	1,359,605	1,615,861
Depreciation	833,275	880,099	980,000	980,000	1,000,000
Total Operating Expenses	<u>15,519,963</u>	<u>15,737,617</u>	<u>16,280,080</u>	<u>16,282,283</u>	<u>16,285,367</u>
NET OPERATING INCOME	<u>2,406,366</u>	<u>2,948,079</u>	<u>3,248,668</u>	<u>3,234,556</u>	<u>2,316,948</u>
Other Income					
Interest Income	134,559	130,273	150,000	110,000	150,000
Prior Year MRES Purch Power Adj	0	0	0	0	0
Reimbursement from Sales Tax	67,834	0	0	0	0
Sale of Fixed Assets	0	1,400	0	0	0
Income Deductions					
Interest Expense	(33,379)	(30,570)	(28,607)	(28,608)	(24,976)
Economic Donations (WCI)	(20,000)	(10,000)	(10,000)	(10,000)	(10,000)
NET INCOME	<u>2,555,380</u>	<u>3,039,182</u>	<u>3,360,061</u>	<u>3,305,948</u>	<u>2,431,972</u>
NET INCOME BEFORE OPERATING TRANSFERS					
Transfer to General Fund (Wage Reallocat	0	0	(60,000)	(60,000)	(60,000)
Transfer to General Fund (Regular)	(525,000)	(525,000)	(525,000)	(525,000)	(525,000)
Transfer (to)/from General Fund (Health Ins	2,419	6,958	(30,000)	(30,000)	(10,000)
NET INCOME TO RETAINED EARNINGS	<u>\$2,032,799</u>	<u>\$2,521,140</u>	<u>\$2,745,061</u>	<u>\$2,690,948</u>	<u>\$1,836,972</u>

**CITY OF DETROIT LAKES
ELECTRICAL UTILITY FUND
2019 BUDGET**

	2016 Actual	2017 Actual	2018 Budget	2018 Estimate	2019 Budget
CASH BALANCE - JANUARY 1	\$3,234,210	\$4,594,150	\$2,005,838	\$3,252,078	\$4,197,135
(Increase) Decrease in Other Assets & Liabilities	(381,859)	(3,338,084)	0	0	0
Transfer to General Fund	(525,000)	(525,000)	(585,000)	(585,000)	(585,000)
Transfer (to)/from General Fund (Health Ir)	2,419	6,958	(25,000)	(30,000)	(10,000)
(Increase) Decrease in Advances	180,003	193,295	150,000	(55,263)	127,400
Proceeds from Sale of Bonds	0	0	0	0	0
Principal Payment on Bonds	(295,000)	(300,000)	(300,000)	(300,000)	(305,000)
Acquisition of Fixed Assets	(1,009,278)	(1,298,522)	(2,588,886)	(2,370,628)	(3,472,985)
Depreciation Expense	833,275	880,099	980,000	980,000	1,000,000
Net Income	<u>2,555,380</u>	<u>3,039,182</u>	<u>3,360,061</u>	<u>3,305,948</u>	<u>2,431,972</u>
CASH BALANCE - DECEMBER 31	<u>\$4,594,150</u>	<u>\$3,252,078</u>	<u>\$2,997,013</u>	<u>\$4,197,135</u>	<u>\$3,383,522</u>

4,594,150 3,254,095

ANALYSIS OF ACQUISITION OF FIXED ASSETS

Poles, Wire, Transf. & Other Invent.	0	0	19,000	1,750,000	200,000
Capitalized Labor and Benefits	0	0	195,000	240,000	198,000
Reroute Feeder #5 to Downtown	0	0	0	0	110,000
Brainerd Acres	8,293	0	0	0	0
McKinley Plaza	4,681	0	0	0	0
Lift Station Fiber	5,109	0	0	0	0
West Lake Sallie Dr/Fox Lake	70,810	0	0	0	0
Hwy 10 Prim 600/200 to Airport Rd #701	0	0	122,800	0	0
Airport Road to Wold RV (Apt Relo) #60	0	17,827	230,000	0	0
No Long Lake Ph I #702	0	0	475,300	0	0
Airport Runway Relocation	0	20,561	621,000	0	0
Highland Dr Primary Install	0	0	20,000	0	0
West Long Lake Ph II #703	0	29,588	0	0	0
Hwy 10 CP Bridge Prim Relo #610	52,176	122,771	20,000	0	0
Pole Replacements	0	0	25,000	0	25,000
Hwy 59 No - Co Jail #706	0	177,523	35,000	0	0
No Tower Rd ID Park Feeder Ext	71,491	0	0	0	0
Pembina Trail Upgrade	17,838	0	0	0	0
Holiday Station New Service	21,410	3,565	0	0	0
Absolute Ice New Service	31,068	0	0	0	0
No Shore Drive Lift Station	9,162	0	0	0	0
Villa Lane/Co 6	4,719	0	0	0	0
Clear Creek or Lake Forest Expansion	0	0	60,000	0	0
So Shore Dr - Tomlinson	0	0	20,000	0	0
Floyd Lake/Stony Rd/Hwy 131	0	0	25,000	0	0
We Fest Primary Relocation	0	18,227	0	0	0
Lincoln Ave O/H to Underground for Tra	0	0	0	0	170,000
MidTown Development O/H to UG Alley	0	0	0	0	75,000
Foltz Trucking	0	0	0	0	22,500
WLD Legion to 6	0	0	0	0	800,000
West Ave Willow to Union	0	0	0	0	30,000
Randolph RD Line Reloc/Street Lighting	0	0	0	0	50,000
Oak Hills O/H to Underground	0	0	0	0	35,000
Clarks Grove Parr Place	0	0	0	0	126,000
Paradise Point O/H to Underground	0	0	0	0	151,000
Public Works Primary Extension	0	0	0	0	35,000
Roosevelt Beach	0	21,993	0	0	0
Strata Transformers	0	11,231	0	0	0
Long Bridge Hgts #3	0	16,431	0	0	0
WWTP Primary Install	0	0	75,000	0	0
Maltwerks	0	10,515	0	0	0
Long Pine Estates	0	29,378	0	0	0
Oak Hills	0	18,224	0	0	0
Stonebrooke	0	68,985	0	0	0
Jail Lift Station	0	29,427	0	0	0
Lake Avenue	0	35,109	0	0	0
Richwood Rd Car Wash	0	10,839	0	0	0
Mid/MN Fed Credit Union	0	18,531	0	0	0
Landing on Little Detroit	0	14,445	0	0	0
Abbey Lake Road	0	10,548	0	0	0
Emanuel Lift	0	13,640	0	0	0

**CITY OF DETROIT LAKES
ELECTRICAL UTILITY FUND
2019 BUDGET**

	<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Budget</u>	<u>2018 Estimate</u>	<u>2019 Budget</u>
<u>ANALYSIS OF ACQUISITION OF FIXED ASSETS (Cont'd)</u>					
System Study/Eng (New SubStations/SPC	7,543	0	246,000	50,000	0
Partial Trans Line & So Sub Site Work	0	0	0	0	500,000
New Meters	21,892	15,774	20,000	29,000	300,000
Aerial Mapping - Pictometry	0	12,210	12,211	12,211	13,450
Jet Turbine Repairs	79,646	0	0	0	18,000
Jet Turbine Steel Bldg Repairs	0	0	30,000	0	0
Meter Shop Roof Repair	0	30,969	0	0	0
New Pickup/Van	0	132,852	0	0	45,000
Flatbed Truck	69,103	0	0	0	0
Chipper Truck	0	0	150,000	0	80,000
Purchase Service Territory	8,974	76,082	10,000	14,654	10,500
Street Lighting					
Hwy 10 West w/Holmes St Extension	83,186	0	0	0	0
Hwy 34 Lighting Replacements	130,994	0	0	0	0
Hwy 59 So Bike Path	15,154	4,210	0	0	0
CP Bridge	0	71,689	0	0	0
Skid Loader with Attachments	0	0	60,000	52,800	0
Mini Excavator	0	0	0	0	70,000
Tree Bucket Truck Replacement	0	0	0	0	270,000
Replace Engine Unit #16	0	0	0	20,000	0
Fencing - Material Stg Yard	19,800	0	0	0	0
SCSI Upgrade	0	0	0	0	8,000
Nimble SAN	35,684	0	10,000	10,800	0
Replace Liquor/Water Tower UPS Units	0	0	6,800	6,800	0
Sonic Wall Replacement	0	0	0	0	18,000
Garage Equipment	0	0	15,000	19,000	15,000
Lab and Test Equipment	0	0	10,000	12,500	0
Air Compressor	0	0	0	22,500	0
Batteries - West Sub	0	31,031	0	0	0
Batteries - Meter Shop Sub	0	0	0	0	35,000
Equipment Trailer	16,606	13,177	0	0	0
GIS Implementation/Conversion	15,012	10,293	0	0	10,000
Laserfiche Licenses (5)	0	0	3,000	3,000	3,000
Lasrfiche Support	0	0	6,000	6,000	8,000
Nimble SAN Expansion Shelf	0	0	28,000	21,845	0
Intel Host Servers (3)	0	23,228	0	0	0
City Hall Core Switches	0	17,699	0	0	0
Liquor Store Core Switch	0	6,600	0	0	0
Police Dept Core Switch	0	12,100	0	0	0
Exchange Server Cal & Labor	0	0	0	0	16,950
Exchange /DLPD/LF/INCODE Svr Upd	0	0	0	0	6,766
Redundant Phone Switch	0	0	0	0	7,000
Access Points - Fire	0	0	0	0	1,300
Trimble Unit	0	7,063	0	0	0
New Load Management System	199,479	119,441	15,000	90,000	0
Office Equipment	9,448	3,529	10,000	7,500	7,500
Authentication VPN	0	0	8,900	0	0
Long Range Plan	0	9,200	0	0	0
	0	0	0	0	0
	<u>\$1,011,294</u>	<u>\$1,298,522</u>	<u>\$2,588,886</u>	<u>\$2,370,628</u>	<u>\$3,472,985</u>

**CITY OF DETROIT LAKES
ELECTRICAL UTILITY FUND
2019 BUDGET**

	<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Budget</u>	<u>2018 Estimate</u>	<u>2019 Budget</u>
OPERATING EXPENSES					
Purchase Power					
Operation					
WAPA Power	2,191,042	1,847,510	1,717,444	1,610,000	\$ 1,717,444
MRES Power	7,213,950	7,617,066	8,142,000	8,137,000	\$ 7,881,225
Wind Certificates	3,039	2,884	2,880	2,820	\$ 2,820
MISO MIA	0	0	0	0	\$ -
Wheeling	1,765,079	1,786,618	1,836,831	2,024,370	1,821,400
Total Purchase Power	<u>11,173,110</u>	<u>11,254,078</u>	<u>11,699,155</u>	<u>11,774,190</u>	<u>11,422,889</u>
Transmission 5650					
Salaries - Regular	12,392	10,794	12,165	13,242	13,606
FICA	889	774	931	1,013	1,041
PERA	934	810	912	993	1,020
Operation and Maintenance Supplies	346	2,079	3,500	10,950	1,500
IT Charges	13,750	13,750	13,750	13,750	19,496
Insurance	519	639	671	657	690
Outside Services and Charges	7,678	22,614	7,500	18,800	15,000
Total Transmission	<u>36,508</u>	<u>51,460</u>	<u>39,429</u>	<u>59,406</u>	<u>52,354</u>
Distribution					
Sub-Station Equipment 5920					
Salaries - Regular	1,732	21,087	10,000	14,856	15,264
Salaries - Overtime	0	573	100	100	100
FICA	118	1,541	773	1,144	1,175
PERA	130	1,606	757	1,122	1,152
Operation and Maintenance Supplies	181	640	500	7,600	7,500
Telephone	6,139	8,880	8,272	6,420	7,000
Insurance	10,272	11,046	11,598	11,592	12,172
Utilities	10,580	11,015	12,322	12,725	12,725
Outside Services and Charges	0	5,859	7,500	6,100	7,500
Total Sub-Station Equipment	<u>29,152</u>	<u>62,247</u>	<u>51,822</u>	<u>61,658</u>	<u>64,588</u>
Load Management 5821					
Salaries - Regular	0	1,557	7,500	3,889	3,995
Salaries - Overtime	0	167	0	0	0
FICA	0	122	574	297	306
PERA	0	129	563	292	300
Operation and Maintenance Supplies	475	204	1,200	300	1,500
Water Heater Rebates	1,100	825	1,000	500	1,000
Outside Services and Charges	1,142	562	800	1,025	1,050
Total Load Management	<u>2,717</u>	<u>3,566</u>	<u>11,637</u>	<u>6,303</u>	<u>8,151</u>
Underground Locating 5941					
Salaries - Regular	54,031	61,086	57,598	72,454	74,446
Salaries - Overtime	0	0	100	100	100
FICA	3,702	4,198	4,414	5,550	5,703
PERA	4,071	4,542	4,327	5,442	5,591
Operation and Maintenance Supplies	3,179	3,285	11,000	8,950	12,000
Outside Services and Charges	1,729	1,099	1,500	1,100	1,300
Total Underground Locating	<u>66,712</u>	<u>74,210</u>	<u>78,939</u>	<u>93,596</u>	<u>99,140</u>

**CITY OF DETROIT LAKES
ELECTRICAL UTILITY FUND
2019 BUDGET**

	2016 Actual	2017 Actual	2018 Budget	2018 Estimate	2019 Budget
OPERATING EXPENSES					
Distribution (cont'd)					
Tree Trimming 5930					
Salaries - Regular	61,520	69,029	76,220	67,981	85,351
Salaries - Overtime	0	733	0	100	100
FICA	4,611	5,153	5,831	5,208	6,537
PERA	4,642	5,245	5,717	5,106	6,409
Operation and Maintenance Supplies	267	5,614	2,000	1,660	3,500
Outside Services and Charges	200	960	750	500	500
Total Tree Trimming	71,240	86,734	90,517	80,556	102,397
Street Lights 5960					
Salaries - Regular	24,242	18,767	24,720	36,227	27,223
Salaries - Overtime	0	0	200	200	200
FICA	1,603	1,244	1,906	2,787	2,098
PERA	1,818	1,402	1,869	2,732	2,057
Operation and Maintenance Supplies	3,361	8,237	6,750	4,100	7,250
Outside Services and Charges	0	963	500	500	10,000
Miscellaneous	319	757	450	450	550
Total Street Lights	31,343	31,370	36,395	46,996	49,378
Signal Lights 5965					
Salaries - Regular	395	513	550	500	514
FICA	26	37	42	38	39
PERA	30	38	41	38	39
Operation and Maintenance Supplies	892	1,365	500	100	500
Outside Services and Charges	0	0	500	100	3,500
Miscellaneous	0	0	100	100	100
Total Signal Lights	1,343	1,953	1,733	876	4,692
Line Transformers 5950					
Operating Supplies	439	117	500	155	500
Outside Services and Charges	1,006	104	2,000	625	2,000
Oil Testing	152	485	750	750	750
Total Line Transformers	1,597	706	3,250	1,530	3,250
Meter Operation & Maintenance 5970					
Salaries - Regular	12,075	16,755	21,038	16,889	17,353
FICA	877	1,130	1,609	1,292	1,327
PERA	946	1,257	1,578	1,267	1,301
Operation and Maintenance Supplies	5,256	10,483	7,500	4,875	5,500
Outside Services and Charges	24	514	500	2,440	500
Total Meter Operation & Maintenance	19,178	30,139	32,225	26,762	25,982

**CITY OF DETROIT LAKES
ELECTRICAL UTILITY FUND
2019 BUDGET**

	<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Budget</u>	<u>2018 Estimate</u>	<u>2019 Budget</u>
OPERATING EXPENSES					
Distribution Operation & Maint. 5880					
Salaries - Regular	486,532	430,580	536,897	500,106	559,359
Salaries - On Call	0	25,130	26,263	25,072	25,762
Salaries - Overtime	39,224	23,958	20,000	16,732	20,000
Salaries - Temporary	13,780	6,189	24,844	4,600	51,680
FICA	41,045	33,950	46,512	41,808	50,245
PERA	40,189	35,915	45,600	40,988	49,260
Operation and Maintenance Supplies	270,854	248,375	310,000	317,000	330,000
Telephone	3,911	4,572	5,500	6,245	6,245
Outside Services and Charges	22,417	80,861	30,000	31,885	30,000
Rents, Easements, and Leases	5,267	533	1,200	3,760	4,136
Miscellaneous	7,673	6,940	17,000	13,000	12,600
Total Distribution Operation & Maint.	<u>930,892</u>	<u>897,003</u>	<u>1,063,816</u>	<u>1,001,196</u>	<u>1,139,287</u>
Total Distribution	<u>1,154,174</u>	<u>1,187,928</u>	<u>1,370,334</u>	<u>1,319,472</u>	<u>1,496,864</u>
Generation					
Jet Turbine 5480					
Salaries - Regular	12,761	7,304	9,200	5,640	5,795
Salaries - Overtime	23	120	200	200	200
FICA	871	523	719	447	459
PERA	959	557	705	438	450
Operation and Maintenance Supplies	12,978	70	8,000	7,350	14,000
Utilities	8,819	10,387	10,600	10,700	10,700
Jet Fuel	19,190	11,311	16,500	16,500	17,985
Select Solar	0	58,040	0	500	500
Outside Services and Charges	25,386	11,675	7,500	10,100	10,000
Miscellaneous/Insurance	33,242	32,245	35,442	33,215	36,537
Total Generation	<u>114,229</u>	<u>132,232</u>	<u>88,866</u>	<u>85,090</u>	<u>96,625</u>
Structures					
Salaries - Regular	106,404	117,174	123,343	122,911	126,291
Salaries - Temporary	307	1,079	150	0	150
FICA	7,894	8,645	9,447	9,403	9,673
PERA	8,107	8,773	9,262	9,218	9,483
Operation and Maintenance Supplies	20,079	22,130	26,500	14,430	20,000
Telephone	989	1,049	1,040	1,073	1,073
Utilities	28,232	31,382	25,000	33,550	36,234
Outside Services and Charges	10,504	15,044	5,500	8,400	8,500
Miscellaneous	2,099	2,280	2,500	2,500	2,500
Total Utility Warehouse & Property	<u>184,615</u>	<u>207,556</u>	<u>202,742</u>	<u>201,484</u>	<u>213,903</u>
Total Structures	<u>184,615</u>	<u>207,556</u>	<u>202,742</u>	<u>201,484</u>	<u>213,903</u>

**CITY OF DETROIT LAKES
ELECTRICAL UTILITY FUND
2019 BUDGET**

	2016 Actual	2017 Actual	2018 Budget	2018 Estimate	2019 Budget
OPERATING EXPENSES (Cont'd)					
Customer Account Expense (Cont'd)					
Customer Account Expense					
Meter Reading 9020					
Salaries - Regular	43,198	37,128	47,277	40,911	42,036
FICA	2,759	2,696	3,617	3,130	3,216
PERA	2,865	2,773	3,569	2,966	3,174
Operation and Maintenance Supplies	12	6,568	200	600	250
Other Services and Charges	2,122	1,716	2,200	4,956	4,384
Total Meter Reading	50,956	50,881	56,863	52,562	53,058
Customer Record & Collections					
Salaries - Regular 9030	287,203	296,266	103,831	208,500	104,000
FICA	20,227	20,502	7,943	15,950	7,956
PERA	22,022	22,218	7,787	15,638	7,800
Operation and Maintenance Supplies	8,969	11,606	9,200	5,000	7,000
Postage	16,252	16,476	16,800	16,800	16,800
Telephone	830	950	945	938	938
Travel, Meetings and Schools	1,622	1,498	1,500	950	1,500
Outside Services and Charges	29,621	29,531	29,000	29,200	30,660
Miscellaneous	1,677	1,394	1,500	500	500
Total Customer Record & Collections	388,423	400,441	178,506	293,476	177,154
Customer Service 9035					
Salaries - Regular	944	2,637	1,261	1,703	1,749
FICA	63	177	96	130	134
PERA	71	198	95	128	131
Operation and Maintenance Supplies	0	0	200	200	200
Outside Services and Charges	0	0	100	100	100
Total Customer Relations	1,078	3,012	1,752	2,260	2,314
Energy Conservation 9050					
Salaries - Regular	32,860	34,072	45,453	20,300	25,875
FICA	2,206	2,256	3,477	1,553	1,979
PERA	2,514	2,556	3,409	1,523	1,941
Operation and Maintenance Supplies	2,072	5,642	3,000	3,000	4,550
Travel, Meetings and Schools	4,811	3,235	3,500	2,800	4,000
Advertising	12,426	7,511	12,500	12,000	12,500
Outside Services and Charges	12,890	9,104	15,000	12,246	13,500
Other Energy Grants and Programs	91,043	115,737	80,000	94,286	80,000
Total Energy Conservation	160,822	180,113	166,339	147,707	144,345
Bad Debt Expense	1,773	5,484	10,000	7,030	10,000
Total Customer Account Expense	603,052	639,931	413,460	503,036	386,872
Administrative and General Expense					
General Manager's Office 9200					
Salaries - Regular	177,481	185,183	246,826	143,190	271,000
Salaries - Temporary	0	0	8,000	5,755	8,200
FICA	12,946	13,302	18,882	11,394	20,732
PERA	13,496	13,889	18,512	11,171	20,325
Office Supplies/Postage	8,037	7,606	7,500	5,500	5,700
Drafting/Mapping Supplies	1,564	3,987	11,300	7,600	25,000
Telephone	1,468	1,429	1,525	1,386	1,400
Postage	0	2,000	0	2,000	2,000

**CITY OF DETROIT LAKES
ELECTRICAL UTILITY FUND
2019 BUDGET**

	<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Budget</u>	<u>2018 Estimate</u>	<u>2019 Budget</u>
OPERATING EXPENSES (Cont'd)					
Administrative and General Expense					
General Manager's Office (Cont'd)					
Travel, Meetings and Schools	7,403	8,962	8,500	9,000	9,500
MMUA Dues	25,501	26,515	28,238	28,202	29,725
MRES Dues	12,977	13,025	13,500	13,200	13,500
Chamber/Coalition/LMC Dues	1,108	2,669	3,500	6,500	6,500
Outside Services and Charges	6,239	3,599	5,000	6,775	7,000
	<u>268,220</u>	<u>282,166</u>	<u>371,284</u>	<u>251,673</u>	<u>420,581</u>
Total Superintendent's Office					
Commission Expense 9300					
Salaries - Regular	7,680	11,040	15,120	11,520	11,520
FICA	587	845	1,157	888	888
Travel, Meetings and Schools	6,335	6,073	8,000	5,000	5,000
Miscellaneous	253	48	150	150	150
	<u>14,855</u>	<u>18,006</u>	<u>24,427</u>	<u>17,558</u>	<u>17,558</u>
Total Commission Expense					
Technology Expense 9310 (700-9035)					
Salaries - Regular	140,449	143,832	148,147	147,780	151,843
Salaries - Temporary	0	0	5,000	5,000	5,000
FICA	9,528	9,608	11,333	11,305	11,616
PERA	10,691	10,787	11,111	11,083	11,388
Allocation to Transmission	(13,750)	(13,750)	(13,750)	(13,750)	(19,496)
Operation and Maintenance Supplies	13,441	21,268	19,200	19,200	19,200
Small Tools & Minor Equipment	0	2,022	7,740	6,300	5,000
Professional Fees (Outside Support)	0	7,700	7,700	4,784	7,700
Telephone	2,203	1,663	1,700	1,900	1,700
Leased Lines	6,090	6,264	6,577	6,216	6,527
Travel, Meetings and Schools	1,393	1,541	1,500	600	1,000
Insurance	0	485	510	487	511
Outside Services and Charges	8,696	17,292	10,000	10,000	13,440
Miscellaneous	4,930	2,307	2,500	500	500
	<u>183,671</u>	<u>211,019</u>	<u>219,268</u>	<u>211,405</u>	<u>215,930</u>
Total Technology Expense					
Non-Utility Services 9060					
Salaries - Regular	17,566	15,994	17,500	17,927	18,420
FICA	1,204	1,103	1,339	1,371	1,409
PERA	1,281	1,199	1,313	1,345	1,381
Operating and Maintenance Supplies	6,490	1,244	3,500	3,500	3,500
Outside Services and Charges	873	2,271	1,850	1,850	1,850
Christmas Lights	0	0	1,000	700	1,000
Donations- DLCCC Discovery Series	0	0	0	0	0
Donations- B&G Club	0	0	0	10,000	10,000
Donations-Grad Bash/Post Prom	600	600	600	600	600
Donations-Special Olympics	500	500	500	500	500
Donations-Beardsley Marathon	0	0	0	0	0
Donations-Fireworks	1,000	500	500	500	500
Donations-United Way	750	750	750	750	750
Donations-Scholarship	500	750	750	750	750
Donations-Heat Share	1,000	1,000	1,000	1,000	1,000
Donations-Miscellaneous	600	0	7,500	7,500	10,000
	<u>32,364</u>	<u>25,911</u>	<u>38,101</u>	<u>48,293</u>	<u>51,660</u>
Total Non-Utility Services					

**CITY OF DETROIT LAKES
ELECTRICAL UTILITY FUND
2019 BUDGET**

	<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Budget</u>	<u>2018 Estimate</u>	<u>2019 Budget</u>
Administrative and General Expense (Cont'd)					
Administration Building Expense 9320					
Salaries - Regular	0	0	0	0	0
FICA	0	0	0	0	0
PERA	0	0	0	0	0
Operating and Maintenance Supplies	2,003	3,710	3,000	3,800	3,800
Insurance	0	0	0	0	0
Utilities	10,029	10,535	12,536	11,150	12,042
Outside Services and Charges	8,152	7,160	7,500	8,500	7,500
Total Administration Bldg Expense	<u>20,184</u>	<u>21,405</u>	<u>23,036</u>	<u>23,450</u>	<u>23,342</u>
Unallocated Expenses 9370					
Uniforms	14,795	16,638	14,500	14,500	17,500
Life Insurance	1,016	1,020	1,050	1,372	1,372
Hospitalization	322,692	301,086	324,126	301,010	328,101
Employer HSA Cost	7,750	1,000	500	1,500	500
Workers' Compensation	33,981	54,327	59,763	40,113	44,125
Hospitalization (Retired)	8,164	(3,185)	7,995	7,995	8,970
Severance and Vacation Pay	47,060	(27,151)	0	6,381	35,000
Safety Equipment	11,843	21,923	11,500	26,200	20,000
Safety/Wellness Committees	538	2,344	2,500	500	2,500
Safety Program	16,251	19,050	17,034	16,448	16,612
Small Tools & Minor Equipment	29,625	41,523	31,000	32,400	33,000
Travel, Meetings & Schools	25,234	32,145	25,000	26,400	25,000
Advertising Other Than Energy Conserv.	13,365	16,618	15,500	16,500	16,500
Insurance	43,482	40,395	42,484	40,400	42,420
Outside Services and Charges	19,217	32,837	22,600	32,280	32,280
GIS Expense	1,200	1,200	3,500	2,784	9,534
Judgements & Losses	0	0	0	0	0
Rate Study	8,000	0	0	0	0
City Attorney	43,893	44,991	46,341	46,228	47,499
PERA Pension Expense	162,892	121,798	60,000	60,000	60,000
Fiber Network	0	0	0	0	0
Tuition Reimbursement	0	0	10,000	0	10,000
Credit Card Charges	0	118	0	1,794	2,063
Miscellaneous	4,256	2,783	2,000	2,200	2,200
Total Unallocated Expenses	<u>815,254</u>	<u>721,460</u>	<u>697,393</u>	<u>677,005</u>	<u>755,176</u>
Equipment Operation & Maintenance					
Salaries - Regular	17,487	20,394	23,175	28,148	28,922
FICA	1,233	1,419	1,773	2,153	2,212
PERA	1,311	1,530	1,738	2,111	2,169
Operating and Maintenance Supplies	12,115	13,007	21,000	21,500	21,000
Gas & Oil	30,775	37,710	39,900	43,010	47,311
Outside Services and Charges	23,531	30,306	25,000	33,300	30,000
Total Equipment Operation & Maint.	<u>86,452</u>	<u>104,366</u>	<u>112,586</u>	<u>130,222</u>	<u>131,614</u>
Total Admin and General Expense	<u>1,421,000</u>	<u>1,384,333</u>	<u>1,486,094</u>	<u>1,359,605</u>	<u>1,615,861</u>
TOTAL OPERATION & MAINTENANCE EXPENSE	<u>\$14,686,688</u>	<u>\$14,857,518</u>	<u>\$15,300,080</u>	<u>\$15,302,283</u>	<u>\$15,285,367</u>

**CITY OF DETROIT LAKES
WATER UTILITY FUND
2019 BUDGET**

#702

	2016 Actual	2017 Actual	2018 Budget	2018 Estimate	2019 Budget
OPERATING REVENUES					
Metered Sales					
Residential	\$641,541	\$676,418	\$731,510	\$752,000	\$794,112
Commercial	433,022	479,228	510,510	568,100	614,116
Outdoor Watering	<u>130,825</u>	<u>147,993</u>	<u>152,490</u>	<u>157,300</u>	<u>185,929</u>
Total Metered Sales	<u>1,205,388</u>	<u>1,303,639</u>	<u>1,394,510</u>	<u>1,477,400</u>	<u>1,594,157</u>
Other Operating Revenues					
Discounts Not Taken	8,907	9,541	8,800	10,200	10,000
Water Tank Rental	40,195	41,602	43,058	43,058	44,134
Miscellaneous Service Revenue	<u>51,574</u>	<u>39,103</u>	<u>25,000</u>	<u>26,500</u>	<u>25,000</u>
Total Other Operating Revenue	<u>100,676</u>	<u>90,246</u>	<u>76,858</u>	<u>79,758</u>	<u>79,134</u>
TOTAL OPERATING REVENUES	<u>1,306,064</u>	<u>1,393,885</u>	<u>1,471,368</u>	<u>1,557,158</u>	<u>1,673,291</u>
OPERATING EXPENSES					
Wells and Pumping	51,180	78,780	19,650	57,991	77,494
Laboratory and Testing	15,978	14,159	5,900	16,330	17,796
Purification Plant	133,827	135,666	43,867	149,550	177,728
Water Tanks	1,818	1,847	2,615	1,770	2,012
Water Mains	27,102	71,751	68,252	59,936	71,149
Underground Locate	44,165	32,841	10,358	26,893	26,259
Fire Hydrant Maintenance	19,172	18,451	20,200	18,891	24,067
Customer Service	62,206	53,290	33,855	64,381	66,269
Meter Maintenance Expense	17	0	0	0	0
Water Supervisor's Office	47,757	48,006	1,300	94,951	55,211
Meter Reading	19,421	23,889	300	21,718	22,307
Customer Records & Collections	44,733	43,989	54,179	69,852	55,561
General Manager's Office	39,753	42,351	44,064	31,126	49,280
Commision Expense	1,033	1,486	1,670	1,670	1,670
Administration Building Expense	1,254	1,317	0	1,410	1,523
Unallocated and General Expense	140,639	180,527	91,616	168,178	169,514
Equipment Operation and Maint. Expense	5,899	10,598	4,000	8,675	9,468
Depreciation	<u>431,934</u>	<u>439,777</u>	<u>485,000</u>	<u>470,000</u>	<u>480,000</u>
Total Operating Expenses	<u>1,087,888</u>	<u>1,198,725</u>	<u>886,824</u>	<u>1,263,323</u>	<u>1,307,309</u>
NET OPERATING INCOME	218,176	195,160	584,544	293,835	365,982
Non Operating Income:					
Interest Income	7,611	8,973	5,500	11,400	9,000
Sale of Capital Assets	0	0	0	0	0
Grants	0	10,000	0	0	0
Non-Operating Expense:					
Interest on 2005 Bonds	(16,088)	(6,240)	(6,881)	(6,881)	(6,191)
Interest on 2006 Bonds	(12,110)	(15,083)	(9,668)	(9,668)	(4,603)
Interest on 2015 Bonds	(25,999)	(17,396)	(22,670)	(21,337)	(20,637)
Interest on 2017 Bonds	0	0	0	(12,233)	(19,100)
Interest on PFA Loans	<u>(44,858)</u>	<u>(33,140)</u>	<u>(30,910)</u>	<u>(30,910)</u>	<u>(28,636)</u>
Total Non-Operating Inc/Expense	<u>(91,444)</u>	<u>(52,886)</u>	<u>(64,629)</u>	<u>(69,629)</u>	<u>(70,167)</u>
NET INCOME BEFORE CAPITAL CONTRIBUTIONS & TRANSFERS	126,732	142,274	519,915	224,206	295,815
Contrib Cap Assets from Govt	54,932	253,796	0	0	0
Trans from GF (Health Ins Claims)	507	1,373	0	0	0
Trans to GF (Health Ins Claims)	<u>0</u>	<u>0</u>	<u>(7,500)</u>	<u>(2,500)</u>	<u>0</u>
NET INCOME	<u>\$182,171</u>	<u>\$397,443</u>	<u>\$512,415</u>	<u>\$221,706</u>	<u>\$295,815</u>

**CITY OF DETROIT LAKES
WATER UTILITY FUND
2019 BUDGET**

	2016 Actual	2017 Actual	2018 Budget	2018 Estimate	2019 Budget
CASH BALANCE - JANUARY 1	\$573,554	\$1,007,468	\$249,330	\$249,330	\$785,025
(Increase) Decrease in Assets & Liab.	232,975	(809,362)	0	0	0
Bond Principal Payment	(66,250)	(64,000)	(59,000)	(59,000)	(58,500)
PFA Loan Principal Payment	(100,000)	(100,000)	(104,000)	(104,000)	(107,000)
2015 Bond Principal Payment	0	(35,000)	(35,000)	(35,000)	(35,000)
2017 Bond Principal Payment	0	0	0	0	(20,000)
Bond Proceeds	0	645,000	0	645,000	0
Depreciation Expense	431,934	439,777	485,000	470,000	480,000
Acquisition of Fixed Assets	(246,916)	(1,231,996)	(575,000)	(748,011)	(817,500)
Contributed Capital Assets	54,932	253,796	0	150,000	0
Op Transfers In/(Out) (Health Ins)	507	1,373	(7,500)	(7,500)	0
Net Income(Loss)	126,732	142,274	134,222	224,206	295,815
CASH BALANCE - DECEMBER 31	<u>\$1,007,468</u>	<u>\$249,330</u>	<u>\$1,386,606</u>	<u>\$785,025</u>	<u>\$522,841</u>

ANALYSIS OF ACQUISITION OF FIXED ASSETS

	\$1,007,468	\$249,330			
Watermains:					
West Avenue	0	0	0	0	20,000
Willow	0	0	0	0	20,000
Randolph RD	0	0	0	0	0
Highland Dr	0	0	0	0	16,000
WLD 6 to River	0	0	0	0	290,000
Peter Street	7,027	0	0	0	0
Long Pine Estates	0	20,561	0	0	0
Long Bridge Hgts	47,905	(786)	0	0	0
Hwy 59 No - Co Jail	0	1,074,812	0	0	0
Long Lake	0	0	180,000	449,801	0
Landing on Little Detroit	0	24,423	0	0	0
Co 131	0	0	0	33,583	0
Lake Forest VII	0	0	0	0	0
Hydrants:					
West Avenue	0	0	0	0	120,000
Willow	0	0	0	0	40,000
Randolph RD	0	0	0	0	0
Highland Dr	0	0	0	0	23,000
WLD 6 to River	0	0	0	0	55,000
Long Bridge Hgts - (Hydrants and Oversize)	43,117	(3,775)	0	0	0
Long Lake (Hydrants)	0	0	160,000	158,611	0
Co 131	0	0	0	40,142	0
Lake Forest VII	0	0	0	25,874	0
Lori/Granger	0	9,432	0	0	0
Hwy 59 No - Co Jail	0	0	0	0	0
Long Pine Estates	0	0	0	0	0
Landing on Little Detroit	0	29,636	0	0	0
New Development (Bowling Alley/Tomlinson)	0	0	45,000	0	0
Standpipe Access Road - Long Bridge	56,309	37,568	0	0	0
Electric Slide Gate	11,824	0	0	0	0
Replace WellHouse Doors	0	0	0	0	0
Generator Receptacle/Manual Trans Switch	25,000	0	150,000	0	150,000
Water Meters	55,734	40,124	40,000	40,000	40,000
Repairs - Well #4	0	0	0	0	0
Well #1 - Upgrades	0	0	0	0	25,000
Well #2 - Upgrades	0	0	0	0	0
Fence Tower/Pave Driveway	0	0	0	0	0
Pave Driveway - Standpipe	0	0	0	0	0
Skidsteer	0	0	0	0	0
Truck	0	0	0	0	18,500
	<u>\$246,916</u>	<u>\$1,231,995</u>	<u>\$575,000</u>	<u>\$748,011</u>	<u>\$817,500</u>

**CITY OF DETROIT LAKES
WATER UTILITY FUND
2019 BUDGET**

	<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Budget</u>	<u>2018 Estimate</u>	<u>2019 Budget</u>
OPERATING EXPENSES					
Wells and Pumping - 6110					
Regular Salaries	\$14,393	\$14,838	\$14,765	\$14,300	\$14,693
FICA	1,024	1,033	1,130	1,094	1,124
PERA	1,088	1,110	1,107	1,073	1,102
Operation and Maintenance Supplies	3,053	3,143	2,550	1,450	1,500
Utilities	32,733	45,608	41,843	43,075	43,075
WHP/Water Festival	(1,386)	2,685	5,000	(4,000)	5,000
Outside Services and Charges	275	10,363	12,000	900	10,900
Miscellaneous	0	0	100	100	100
Total Wells and Pumping	<u>51,180</u>	<u>78,780</u>	<u>78,495</u>	<u>57,991</u>	<u>77,494</u>
Laboratory and Testing - 6610					
Regular Salaries	9,578	9,771	10,815	9,970	\$10,244
FICA	670	705	827	763	784
PERA	742	733	811	748	768
Operation and Maintenance Supplies	2,906	411	3,500	550	2,500
Outside Services and Charges	2,082	2,539	2,400	4,300	3,500
Miscellaneous	0	0	0	0	0
Total Laboratory and Testing	<u>15,978</u>	<u>14,159</u>	<u>18,353</u>	<u>16,330</u>	<u>17,796</u>
Purification Plant - 6620					
Regular Salaries	41,345	41,278	46,077	42,600	\$48,772
Regular Salaries - On Call	0	5,838	10,418	9,510	\$9,772
Overtime Salaries	0	45	1,000	500	1,000
FICA	2,862	3,347	4,398	4,025	4,555
PERA	3,107	3,506	4,312	3,946	4,466
Chemicals	26,398	27,359	25,515	29,725	31,211
Operation and Maintenance Supplies	9,659	5,007	10,000	6,200	20,750
Heating Fuel	322	314	378	370	400
Telephone	1,335	1,526	1,600	1,375	1,444
Utilities	44,877	44,800	51,700	47,000	50,760
Outside Services and Charges	3,785	2,646	5,500	4,200	4,500
Miscellaneous	137	0	100	100	100
Total Purification Plant	<u>133,827</u>	<u>135,666</u>	<u>160,998</u>	<u>149,550</u>	<u>177,728</u>
Water Tanks - 6930					
Regular Salaries	1,525	1,593	1,957	1,350	\$1,387
Overtime Salaries	0	0	100	100	100
FICA	104	111	157	111	114
PERA	114	119	154	109	112
Operation and Maintenance Supplies	75	24	2,000	100	100
Telephone	0	0	0	0	0
Outside Services and Charges	0	0	500	0	200
Total Water Tanks	<u>1,818</u>	<u>1,847</u>	<u>4,868</u>	<u>1,770</u>	<u>2,012</u>
Water Mains/Service Lines - 6940					
Regular Salaries	798	884	1,133	400	\$411
Overtime Salaries	0	123	1,000	500	500
FICA	53	68	163	69	70
PERA	60	76	160	68	68
Operation and Maintenance Supplies	10,869	25,104	12,000	21,800	20,000
Outside Services and Charges	15,322	45,496	55,000	37,000	50,000
Miscellaneous	0	0	100	100	100
Total Water Mains	<u>27,102</u>	<u>71,751</u>	<u>69,556</u>	<u>59,936</u>	<u>71,149</u>

**CITY OF DETROIT LAKES
WATER UTILITY FUND
2019 BUDGET**

	<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Budget</u>	<u>2018 Estimate</u>	<u>2019 Budget</u>
OPERATING EXPENSES					
Underground Locate - 6941					
Regular Salaries	37,024	27,367	34,613	20,250	\$20,807
FICA	2,560	1,876	2,648	1,549	1,592
PERA	2,796	2,053	2,596	1,519	1,561
Operation and Maintenance Supplies	883	446	3,500	2,475	1,200
Outside Services and Charges	902	1,099	1,000	1,000	1,000
Miscellaneous	0	0	100	100	100
Total Underground Locate	<u>44,165</u>	<u>32,841</u>	<u>44,457</u>	<u>26,893</u>	<u>26,259</u>
Fire Hydrant Maintenance - 6942					
Regular Salaries	6,393	10,182	9,682	5,550	\$5,703
FICA	458	731	741	425	436
PERA	480	764	726	416	428
Operation and Maintenance Supplies	11,841	6,374	10,000	4,500	7,500
Outside Services and Charges	0	400	10,200	8,000	10,000
Total Fire Hydrant Maintenance	<u>19,172</u>	<u>18,451</u>	<u>31,349</u>	<u>18,891</u>	<u>24,067</u>
Customer Service - 6850					
Regular Salaries	51,855	45,487	28,510	54,900	\$56,410
Overtime Salaries	1,898	980	500	750	750
FICA	3,850	3,250	2,219	4,257	4,373
PERA	4,085	3,485	2,176	4,174	4,287
Operation and Maintenance Supplies	446	88	250	100	250
Outside Services and Charges	0	0	100	100	100
Miscellaneous	72	0	100	100	100
Total Customer Service	<u>62,206</u>	<u>53,290</u>	<u>33,855</u>	<u>64,381</u>	<u>66,269</u>
Meter Maintenance Expense					
Regular Salaries	15	0	0	0	\$0
FICA	1	0	0	0	0
PERA	1	0	0	0	0
Operation and Maintenance Supplies	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Total Meter Maintenance Expense	<u>17</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Water Supervisor's Office - 6630					
Regular Salaries	33,275	34,516	35,871	32,700	\$37,761
FICA	2,484	2,351	2,744	2,502	2,889
PERA	2,554	2,589	2,690	2,453	2,832
Operation and Maintenance Supplies	1,167	42	500	100	1,850
Heating Fuel	1,568	1,575	2,069	1,757	1,898
Telephone	685	691	700	690	700
Utilities	5,984	6,242	7,232	6,650	7,182
Outside Services and Charges	40	0	0	48,000	0
Miscellaneous	0	0	100	100	100
Total Water Supervisor's Office	<u>47,757</u>	<u>48,006</u>	<u>51,906</u>	<u>94,951</u>	<u>55,211</u>
Meter Reading - 9020					
Regular Salaries	16,178	20,842	19,416	18,600	\$19,112
FICA	1,581	1,484	1,485	1,423	1,462
PERA	1,662	1,563	1,456	1,395	1,433
Operation and Maintenance Supplies	0	0	200	200	200
Miscellaneous	0	0	100	100	100
Total Meter Reading	<u>19,421</u>	<u>23,889</u>	<u>22,657</u>	<u>21,718</u>	<u>22,307</u>

**CITY OF DETROIT LAKES
WATER UTILITY FUND
2019 BUDGET**

	<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Budget</u>	<u>2018 Estimate</u>	<u>2019 Budget</u>
OPERATING EXPENSES					
Customer Records & Collections - 9030					
Regular Salaries	36,110	35,516	44,000	57,700	\$45,155
FICA	2,484	2,463	3,366	4,414	3,454
PERA	2,602	2,664	3,300	4,328	3,387
Operation and Maintenance Supplies	177	211	200	200	200
Postage	2,225	2,075	2,200	2,100	2,200
Outside Services and Charges	1,135	1,060	1,113	1,110	1,166
Total Cust. Records & Collections	<u>44,733</u>	<u>43,989</u>	<u>54,179</u>	<u>69,852</u>	<u>55,561</u>
General Manager's Office - 9200					
Regular Salaries	32,525	33,898	37,832	24,035	\$39,500
FICA	2,379	2,420	2,894	1,839	3,022
PERA	2,499	2,542	2,837	1,803	2,963
Office Supplies	828	310	500	250	500
Outside Services and Charges	1,522	3,181	2,310	3,200	3,296
Total Superintendent's Office	<u>39,753</u>	<u>42,351</u>	<u>46,374</u>	<u>31,126</u>	<u>49,280</u>
Comission Expense - 9300					
Regular Salaries	960	1,380	1,440	1,440	1,440
FICA	73	106	110	110	110
Miscellaneous	0	0	120	120	120
Total Commission Expense	<u>1,033</u>	<u>1,486</u>	<u>1,670</u>	<u>1,670</u>	<u>1,670</u>
Administratlon Building Maintenance - 9320					
Regular Salaries	0	0	0	0	0
FICA	0	0	0	0	0
PERA	0	0	0	0	0
Insurance	0	0	0	0	0
Utilities	1,254	1,317	1,526	1,410	1,523
Outside Services and Charges	0	0	0	0	0
Total Administritlon Building Maint.	<u>1,254</u>	<u>1,317</u>	<u>1,526</u>	<u>1,410</u>	<u>1,523</u>
Unallocated and General Expense - 9370					
Uniform Expense	0	0	1,100	0	1,000
Bad Debt Expense	7	253	500	500	500
Life Insurance (Unallocated)	101	101	108	145	144
Hospitalization (Unallocated)	42,915	46,336	51,729	55,989	61,028
HSA City Share	0	0	0	250	1,000
Hospitalization (Retired)	371	1,593	390	390	390
Workers' Compensation	5,676	8,525	9,376	6,320	6,952
Severance and Vacation Pay (Unallocated)	1,008	24,101	0	800	0
Small Tools & Minor Equipment	2,403	1,543	2,200	1,000	5,500
Safety Equipment	1,512	1,550	1,100	2,000	2,000
IT Charges (All Inclusive)	20,000	20,000	20,000	20,000	20,900
Travel, Meetings & Schools	1,737	2,176	2,200	1,725	2,200
Advertising	1,287	1,537	2,200	2,200	2,200
Insurance (Unallocated)	4,202	3,980	4,179	4,233	4,657
Professional Services	1,889	1,483	2,200	1,109	1,500
OSHA Compliance Services	691	702	735	708	743
Water Model Study	0	0	0	0	0
Miscellaneous Dues	759	967	2,210	1,000	1,000
State DNR Water Permit	6,172	6,283	6,313	6,211	6,300
State Water Connection Fee	22,679	23,848	24,500	23,848	25,000
GIS Related Costs	1,200	1,200	7,800	5,250	6,500
Water Rate Study	0	0	14,500	14,500	0
PERA Pension Expense	26,030	19,463	5,000	20,000	20,000
Bond Issuance Costs	0	14,886	0	0	0
Total Unallocated & General Expense	<u>140,639</u>	<u>180,527</u>	<u>158,340</u>	<u>168,178</u>	<u>169,514</u>
Equipment Operation & Maint. Expense					
Operation and Maintenance Supplies	327	296	1,000	1,000	1,000
Gas and Oil	4,763	4,786	4,935	5,425	5,968
Outside Services and Charges	809	5,516	3,000	2,250	2,500
Total Equipment and Maintenance	<u>5,899</u>	<u>10,598</u>	<u>8,935</u>	<u>8,675</u>	<u>9,468</u>
TOTAL OPERATION & MAINT. EXPENSE	<u>\$655,954</u>	<u>\$758,948</u>	<u>\$787,518</u>	<u>\$793,323</u>	<u>\$827,309</u>

**CITY OF DETROIT LAKES
WASTEWATER TREATMENT FUND
2019 BUDGET**

#703

	<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Budget</u>	<u>2018 Estimate</u>	<u>2019 Budget</u>
OPERATING REVENUES					
Sewer Charges					
Residential	\$1,284,816	\$1,588,689	\$1,858,084	\$1,775,000	\$2,163,750
Commercial	1,030,390	1,331,134	1,611,685	1,739,000	\$1,912,900
Total Sewer Charges	<u>2,315,206</u>	<u>2,919,823</u>	<u>3,469,769</u>	<u>3,514,000</u>	<u>4,076,650</u>
Discounts Not Taken	18,454	23,323	20,000	25,300	20,000
Miscellaneous Service Revenue	6,524	6,324	6,000	6,000	6,000
Total Operating Revenues	<u>2,340,184</u>	<u>2,949,470</u>	<u>3,495,769</u>	<u>3,545,300</u>	<u>4,102,650</u>
OPERATING EXPENSES					
Sewer Mains	137,119	116,910	140,715	128,314	125,378
Laboratory and Testing	49,218	46,755	48,787	46,731	47,998
Sewer Lifts	176,129	189,944	213,218	167,490	194,175
Conventional Treatment Plant	181,119	175,086	195,127	201,023	317,733
Chemical Precipitation Plant	123,388	132,982	169,067	163,472	222,730
Spray Irrigation System	7,741	12,128	12,976	9,622	4,442
Infiltration System	4,415	9,170	5,670	2,489	2,549
Underground Locates	0	0	0	12,494	10,709
Customer Service	0	0	0	9,549	9,812
Wastewater Supervisor	58,501	58,709	61,641	60,234	61,871
Customer Records and Collection	44,784	43,819	49,849	65,274	46,468
General Manager's Office	40,607	43,670	62,801	31,328	64,707
Commission Expense	1,033	1,485	1,650	1,651	1,651
Administration Building Maintenance	1,254	1,317	1,821	1,775	1,897
Administrative and General Expense	238,045	217,375	189,448	254,395	222,162
Equipment Operation and Maintenance	10,975	21,021	16,690	22,485	23,500
Depreciation	566,530	565,241	620,000	620,000	628,000
Total Operating Expenses	<u>1,640,858</u>	<u>1,635,612</u>	<u>1,789,459</u>	<u>1,798,326</u>	<u>1,985,781</u>
Operating Income (Loss)	699,326	1,313,858	1,706,310	1,746,974	2,116,869
Non-Operating Revenue:					
Proceeds from Sale of Capital Assets	0	158,039	0	750	0
Proceeds From TIF #8-2 Swifts	0	0	0	0	0
Interest on Investments	29,729	25,328	1,000	10,000	5,000
Non-Operating Expenses:					
Loss on Impairment of Assets	(231,300)	0	0	0	0
Interest on 2015 Revenue Bond	(35,825)	(38,541)	(42,114)	(38,512)	(36,952)
Interest on 2017 Revenue Bond	0	0	0	(14,416)	(22,487)
Interest on 2018 Revenue Bond	0	0	0	0	(33,188)
Interest on PFA Loan	(8,892)	(1,799)	0	(3,707)	(162,989)
Total Non-Operating Rev/Exp	<u>(246,288)</u>	<u>143,027</u>	<u>(41,114)</u>	<u>(45,885)</u>	<u>(250,616)</u>
NET INCOME BEFORE CAPITAL CONTRIBUTIONS & TRANSFERS					
	453,038	1,456,885	1,665,196	1,701,089	1,866,254
Contrib Cap Assets from Govt	35,530	735,613	0	0	0
Trans to/(from) GF (Health Ins Claims)	804	2,179	(15,000)	(2,500)	0
CHANGE IN NET POSITION	<u>\$489,372</u>	<u>\$2,194,677</u>	<u>\$1,650,196</u>	<u>\$1,698,589</u>	<u>\$1,866,254</u>

**CITY OF DETROIT LAKES
WASTEWATER TREATMENT FUND
2019 BUDGET**

	<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Budget</u>	<u>2018 Estimate</u>	<u>2019 Budget</u>
CASH BALANCE - JANUARY 1	\$886,830	\$367,784	\$675,373	\$1,442,992	\$2,164,345
(Increase) Decrease in Assets & Liabilities	115,080	518,013	0	0	0
Depreciation Expense	566,529	565,241	620,000	620,000	628,000
Acquisition of Capital Assets	(1,449,707)	(2,779,537)	(18,508,905)	(10,715,236)	(13,955,408)
Contributed Capital Assets	35,530	735,613	0	0	0
TIF 8-2 (Swift Project) Reimbursement	0	0	0	0	0
Grant Proceeds	0	0	8,750,000	4,345,750	6,360,000
Bond Proceeds	0	760,000	8,750,000	4,830,750	6,360,000
Principal on Revenue Bond - 2015	0	(60,000)	(60,000)	(60,000)	(60,000)
Principal on Revenue Bond - 2017	0	0	0	0	(25,000)
Principal on Revenue Bond - 2018	0	0	0	0	0
Principal on PFA Loan	(240,320)	(122,806)	0	(1,000)	(787,065)
Op Transfers (In)/Out (Health Ins)	804	1,799	(15,000)	0	0
Net Income(Loss)	453,038	1,456,885	1,665,196	1,701,089	1,866,254
CASH BALANCE - DECEMBER 31	<u>\$367,784</u>	<u>\$1,442,992</u>	<u>\$1,876,664</u>	<u>\$2,164,345</u>	<u>\$2,551,126</u>
	\$ 367,784	\$ 1,442,992			

ANALYSIS OF ACQUISITION OF FIXED ASSETS

Sewer Mains:					
Long Pine Estates	0	71,495	0	0	0
Landing on Little Detroit	0	25,098	0	0	0
Peter Street	(425)	0	0	0	0
Long Lake	0	0	100,000	350,000	0
County 131	0	0	0	50,000	0
Willow Ave	0	0	0	0	0
Hwy 59 No - Co Jail	0	1,664,260	0	0	0
Long Bridge Hgts	35,955	(5,164)	0	0	0
BNSF Rail Pipe Xing	0	0	250,000	0	250,000
West Ave	0	0	0	0	130,000
Willow Jackson to Washington	0	0	0	0	290,000
Randolph RD	0	0	0	0	0
Highland Estates	0	0	0	0	6,500
West Lake DR 6 to River	0	0	0	0	57,500
Lift Station Upgrades:					
ID Park Lift Station Upgrade	0	0	0	0	0
Marotzke Lift Station Upgrade	0	13,034	0	77,153	0
Emmanuel Lift Station Upgrade	0	61,832	0	9,300	0
No Shore Drive Lift Station Replacemer	121,291	123,206	0	0	0
Elks Lift Station Conversion (Lori/Grant)	0	0	0	0	0
No Washington Lift Station Conversion	0	0	0	0	0
Lift Pump Replacement @ Jail (Rags)	3,681	0	0	0	0
Lori/Granger Lift Station Conversion	54,162	79,952	0	0	0
Andrews Lift Station	0	0	125,000	150,000	4,000
Sanitary Sewer Repl - Jail Lift Station	0	7,713	150,000	320,000	0
Lift Stations Identified in SEH Facility Plan	0	0	228,905	0	353,908
GIS Implementation	0	0	0	0	0
#3 Lift Pump from Pond	10,444	0	0	0	0
Vehicles/Equipment	0	0	0	0	0
Transducer/Bubbler Conversion	0	0	0	0	0
Rebuild Jetter Tank (50%)	0	0	0	0	0
Sludge Load Out Pump	0	0	0	0	0
Vactor Pad Construction	0	5,672	30,000	67,283	0
Skid Steer	0	0	0	0	0
1 1/2 Ton Lift Truck	0	0	125,000	0	125,000
50% of Chads Replacment Truck	0	0	0	0	18,500
WWT Study Relative to Upgrade to Plant	0	0	0	0	0
50% for Jetter Tank on new truck	156,549	0	0	0	0
WWTP Engineering for Design /Const Mç	1,068,050	732,439	667,000	629,252	720,000
WWTP Construction	0	0	16,833,000	9,062,248	12,000,000
	<u>\$1,449,707</u>	<u>\$2,779,537</u>	<u>\$18,508,905</u>	<u>\$10,715,236</u>	<u>\$13,955,408</u>

**CITY OF DETROIT LAKES
WASTEWATER TREATMENT FUND
2019 BUDGET**

	2016 Actual	2017 Actual	2018 Budget	2018 Estimate	2019 Budget
SEWER MAINS - 4839					
Salaries - Regular	70,002	72,365	76,478	73,850	67,500
Salaries - Overtime	1,322	103	1,000	500	1,000
FICA Contribution	5,052	5,137	5,927	5,688	5,240
PERA Contribution	5,364	5,435	5,811	5,576	5,138
Operation and Maintenance Supplies	22,326	7,235	20,000	16,700	17,500
Travel Meetings & Schools	0	1,380	1,500	300	1,500
Outside Services and Charges	33,053	25,255	30,000	25,700	27,500
Total Sewer Mains	137,119	116,910	140,715	128,314	125,378
LABORATORY AND TESTING - 4840					
Salaries - Regular	24,657	25,054	24,926	24,200	24,866
Salaries - Overtime	0	0	100	100	100
FICA Contribution	1,674	1,805	1,914	1,859	1,910
PERA Contribution	1,867	1,879	1,877	1,823	1,872
Operation and Maintenance Supplies	6,103	7,241	7,720	9,000	9,000
Outside Services and Charges	14,917	10,776	12,000	9,500	10,000
Miscellaneous	0	0	250	250	250
Total Laboratory and Testing	49,218	46,755	48,787	46,731	47,998
SEWER LIFTS - 4841					
Salaries - Regular	68,032	71,663	78,692	66,156	75,275
Salaries - On Call	16,312	15,073	22,403	12,600	12,947
Salaries - Overtime	2,000	4,072	5,000	1,400	5,000
Salaries - Temporary	0	0	0	0	0
FICA Contribution	6,388	6,444	8,116	6,132	7,131
PERA Contribution	6,565	6,701	7,957	6,012	6,992
Operation and Maintenance Supplies	19,743	25,986	25,000	9,900	20,000
SCADA Supplies	0	356	4,400	4,400	4,400
Telephone/SCADA	4,980	4,764	7,900	6,360	7,900
Utilities	42,022	45,419	46,500	46,780	46,780
Outside Services and Charges	10,087	9,432	7,000	7,500	7,500
Miscellaneous	0	34	250	250	250
Total Sewer Lifts	176,129	189,944	213,218	167,490	194,175
CONVENTIONAL TREATMENT PLANT - 4842					
Salaries - Regular	71,308	77,152	73,954	79,850	134,546
Salaries - Overtime	1,342	1,012	1,500	3,500	2,500
Salaries - Temporary	0	0	0	0	0
FICA Contribution	5,159	5,486	5,772	6,376	10,484
PERA Contribution	5,617	5,947	5,659	6,251	10,278
Operation and Maintenance Supplies	8,036	3,897	10,000	7,000	7,800
Small Tools & Supplies	0	0	1,800	2,200	0
Heating Fuel	13,924	13,106	15,000	14,140	15,271
Telephone	0	0	0	0	0
Utilities	38,329	39,821	44,522	42,400	99,941
Outside Services and Charges	8,633	8,356	5,500	8,505	5,500
Sludge Removal	28,612	20,135	31,220	30,600	31,212
Miscellaneous	159	174	200	200	200
Total Conventional Treatment Plant	181,119	175,086	195,127	201,023	317,733

**CITY OF DETROIT LAKES
WASTEWATER TREATMENT FUND
2019 BUDGET**

	<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Budget</u>	<u>2018 Estimate</u>	<u>2019 Budget</u>
CHEMICAL PRECIPITATION PLANT - 4843					
Salaries - Regular	39,899	46,388	47,689	57,400	56,979
Salaries - Overtime	1,142	226	500	500	500
Salaries - Temporary	0	0	0	0	0
FICA Contribution	2,630	3,026	3,686	4,429	4,397
PERA Contribution	3,139	3,487	3,614	4,343	4,311
Operation and Maintenance Supplies	4,231	344	9,000	500	2,500
Chemicals	30,329	29,636	50,000	41,400	95,000
Utilities	39,479	43,612	48,477	51,800	55,944
Outside Services and Charges	2,539	6,263	6,000	3,000	3,000
Miscellaneous	0	0	100	100	100
Total Chemical Precipitation Plant	<u>123,388</u>	<u>132,982</u>	<u>169,067</u>	<u>163,472</u>	<u>222,730</u>
SPRAY IRRIGATION SYSTEM - 4844					
Salaries - Regular	4,041	3,818	3,811	3,250	0
Salaries - Overtime	0	0	1,000	0	0
Salaries - Temporary	0	0	0	0	0
FICA Contribution	243	260	368	249	0
PERA Contribution	303	286	361	244	0
Operation and Maintenance Supplies	1,748	3,412	5,000	2,000	2,000
Utilities	656	726	836	780	842
Outside Services and Charges	500	3,626	1,500	3,000	1,500
Miscellaneous	250	0	100	100	100
Total Spray Irrigation System	<u>7,741</u>	<u>12,128</u>	<u>12,976</u>	<u>9,622</u>	<u>4,442</u>
INFILTRATION BASINS - 4845					
Salaries - Regular	3,219	2,455	2,987	1,875	1,927
Salaries - Overtime	439	240	200	200	200
FICA Contribution	221	174	244	159	163
PERA Contribution	274	202	239	156	159
Operation and Maintenance Supplies	12	301	2,000	100	100
Outside Services and Charges	0	5,798	0	0	0
Miscellaneous	250	0	0	0	0
Total Infiltration Basins	<u>4,415</u>	<u>9,170</u>	<u>5,670</u>	<u>2,489</u>	<u>2,549</u>
WASTEWATER SUPERVISOR - 4846					
Salaries - Regular	50,433	50,869	52,736	51,686	53,107
FICA Contribution	3,712	3,466	4,034	3,954	4,063
PERA Contribution	3,818	3,815	3,955	3,876	3,983
Operation and Maintenance Supplies	186	112	250	250	250
Heating Fuel	0	0	0	0	0
Telephone	162	163	165	168	168
Utilities	0	0	0	0	0
Outside Services and Charges	190	284	500	300	300
Miscellaneous	0	0	0	0	0
Total Wastewater Supervisor	<u>58,501</u>	<u>58,709</u>	<u>61,641</u>	<u>60,234</u>	<u>61,871</u>

**CITY OF DETROIT LAKES
WASTEWATER TREATMENT FUND
2019 BUDGET**

	<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Budget</u>	<u>2018 Estimate</u>	<u>2019 Budget</u>
UNDERGROUND LOCATES - 4848					
Regular Salaries	0	0	0	10,850	9,300
FICA	0	0	0	830	711
PERA	0	0	0	814	698
Operation and Maintenance Supplies	0	0	0	0	0
Outside Services and Charges	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Total Underground Locate	<u>0</u>	<u>0</u>	<u>0</u>	<u>12,494</u>	<u>10,709</u>
CUSTOMER SERVICE - 4849					
Regular Salaries	0	0	0	8,293	8,521
Overtime Salaries	0	0	0	0	0
FICA	0	0	0	634	652
PERA	0	0	0	622	639
Operation and Maintenance Supplies	0	0	0	0	0
Outside Services and Charges	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Total Customer Service	<u>0</u>	<u>0</u>	<u>0</u>	<u>9,549</u>	<u>9,812</u>
CUSTOMER RECORDS & COLLECTIONS - 9030					
Salaries - Regular	36,156	35,369	39,730	53,380	37,000
FICA Contribution	2,487	2,451	3,039	4,084	2,831
PERA Contribution	2,605	2,653	2,980	4,004	2,775
Operation and Maintenance Supplies	177	211	750	500	500
Postage	2,225	2,075	2,100	2,100	2,100
Outside Services and Charges	1,014	1,060	1,150	1,107	1,162
Miscellaneous	120	0	100	100	100
Total Customer Records/Coll. Expense	<u>44,784</u>	<u>43,819</u>	<u>49,849</u>	<u>65,274</u>	<u>46,468</u>
GENERAL MANAGER'S OFFICE - 9200					
Salaries - Regular	32,616	33,898	52,845	25,600	54,500
FICA Contribution	2,368	2,420	4,043	1,958	4,169
PERA Contribution	2,487	2,542	3,963	1,920	4,088
Operation and Maintenance Supplies	42	53	250	200	250
Postage	0	0	0	0	0
Outside Services and Charges	3,094	4,757	1,700	1,650	1,700
Total General Manager's Office	<u>40,607</u>	<u>43,670</u>	<u>62,801</u>	<u>31,328</u>	<u>64,707</u>
COMMISSION EXPENSE					
Salaries - Regular	960	1,380	1,440	1,440	1,440
FICA Contribution	73	105	110	111	111
Miscellaneous	0	0	100	100	100
Total Commission Expense	<u>1,033</u>	<u>1,485</u>	<u>1,650</u>	<u>1,651</u>	<u>1,651</u>
ADMINISTRATION BUILDING EXPENSE					
Salaries - Regular	0	0	0	0	0
FICA Contribution	0	0	0	0	0
PERA Contribution	0	0	0	0	0
Operation and Maintenance Supplies	0	0	0	0	0
Insurance	0	0	0	0	0
Utilities	1,254	1,317	1,571	1,525	1,647
Outside Services and Charges	0	0	250	250	250
Total Administration Building Expense	<u>1,254</u>	<u>1,317</u>	<u>1,821</u>	<u>1,775</u>	<u>1,897</u>

**CITY OF DETROIT LAKES
WASTEWATER TREATMENT FUND
2019 BUDGET**

	<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Budget</u>	<u>2018 Estimate</u>	<u>2019 Budget</u>
Life Insurance (Unallocated)	101	101	110	196	196
Hospitalization (Unallocated)	52,956	54,422	57,658	63,570	69,291
HSA City Share	0	0	0	0	0
Hospitalization (Retired)	371	1,592	390	390	390
Workers Compensation	26,854	15,206	16,742	12,952	14,247
Severance and Vac. Pay (Unallocated)	13,673	(359)	0	800	0
Safety Equipment	1,838	2,465	3,400	2,000	2,000
Uniforms	0	0	0	1,000	1,000
Small Tools and Minor Equipment	1,584	1,111	4,500	1,000	5,500
IT Charges (All Inclusive)	40,000	40,000	40,000	40,000	41,800
Travel, Meetings & Schools (Unallocated)	7,431	3,222	7,500	5,000	7,500
Advertising	1,083	1,107	1,500	1,375	1,500
Insurance (Unallocated)	19,931	23,487	24,658	21,355	22,422
Outside Services and Charges	14,003	17,581	3,000	3,000	3,000
Rate Study	0	0	0	19,185	0
Miscellaneous	20	163	250	250	250
NPDES Permit Fee	5,900	5,900	5,900	8,380	5,900
Miscellaneous Dues	2,779	3,279	5,040	3,300	3,465
GIS Expense	1,200	1,200	7,800	5,842	2,700
PERA Pension Expense	48,205	36,044	10,000	40,000	40,000
Bond Issuance Costs	0	10,033	0	24,000	0
Bad Debt Expense	116	821	1,000	800	1,000
Total Adm. & General Expense	<u>238,045</u>	<u>217,375</u>	<u>189,448</u>	<u>254,395</u>	<u>222,162</u>
EQUIPMENT OPERATION & MAINT.					
Operation and Maintenance Supplies	1,067	3,163	2,500	2,385	2,500
Gas and Oil	8,539	8,459	8,190	10,000	11,000
Outside Services and Charges	1,369	9,399	6,000	10,100	10,000
Total Equipment Operation & Maint.	<u>10,975</u>	<u>21,021</u>	<u>16,690</u>	<u>22,485</u>	<u>23,500</u>
TOTAL OPERATION & MAINTENANCE	<u>\$1,074,328</u>	<u>\$1,070,371</u>	<u>\$1,169,459</u>	<u>\$1,168,777</u>	<u>\$1,357,781</u>

**CITY OF DETROIT LAKES
LIQUOR FUND
2019 BUDGET**

#704

	<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Budget</u>	<u>2018 Estimate</u>	<u>2019 Budget</u>	
Sales:						
Liquor	\$1,968,080	\$2,029,677	\$2,142,000	\$2,290,395	\$2,404,915	12.27%
Beer	3,076,482	3,190,662	3,426,150	3,613,616	3,794,297	10.75%
Wine	1,111,449	1,141,219	1,155,000	1,190,714	1,250,250	8.25%
Mix	80,663	89,320	86,100	85,194	89,454	3.90%
Other Merchandise	76,633	79,320	83,580	62,898	66,043	-20.98%
Total Sales	<u>6,313,307</u>	<u>6,530,198</u>	<u>6,892,830</u>	<u>7,242,818</u>	<u>7,604,958</u>	10.33%
Cost of Goods Sold	<u>4,619,416</u>	<u>4,769,342</u>	<u>5,045,552</u>	<u>5,301,742</u>	<u>5,566,830</u>	10.33%
Gross Profits	<u>1,693,891</u>	<u>1,760,856</u>	<u>1,847,278</u>	<u>1,941,075</u>	<u>2,038,129</u>	10.33%
Gross Profits (Percentage)	<u>26.83%</u>	<u>26.96%</u>	<u>26.80%</u>	<u>26.80%</u>	<u>26.80%</u>	
Operating Expenses:						
Personal Services:						
Salaries-Regular	240,331	279,868	279,554	292,531	300,575	7.52%
Salaries-Temporary	77,080	67,924	82,812	82,050	84,306	1.80%
FICA	23,102	24,917	27,721	28,655	29,443	6.21%
PERA	25,640	25,093	27,177	28,094	28,866	6.21%
Health Insurance	46,731	58,026	63,277	62,285	69,514	9.86%
Health Insurance - Retired	(1,950)	0	0	0	0	#DIV/0!
Workers' Compensation	8,700	15,248	16,773	12,659	13,925	-16.98%
Life Insurance	0	0	0	240	240	#DIV/0!
Severance and Vacation Pay	13,897	7,129	0	0	0	#DIV/0!
Unemployment Compensation	0	1,211	0	500	500	#DIV/0!
Total Personal Services	<u>433,531</u>	<u>479,416</u>	<u>497,314</u>	<u>507,014</u>	<u>527,369</u>	6.04%
Supplies:						
Office	62	102	1,500	1,500	1,500	0.00%
Operating	16,080	18,788	16,000	18,500	18,500	15.63%
Heat	2,444	2,274	2,574	2,410	2,506	-2.63%
Clothing Allowance	0	736	0	2,000	2,500	#DIV/0!
Repair & Maintenance	1,846	1,429	5,000	3,000	4,000	-20.00%
Small Tools and Minor Equipment	12,090	1,810	8,750	8,700	5,500	-37.14%
Total Supplies	<u>32,522</u>	<u>25,139</u>	<u>33,824</u>	<u>36,110</u>	<u>34,506</u>	2.02%
Other Services & Charges:						
Professional Services	5,916	16,293	13,000	10,000	10,000	-23.08%
Telephone	990	986	1,050	1,050	1,050	0.00%
Janitorial Service	0	0	0	0	0	#DIV/0!
IT Charges (All Inclusive)	30,000	30,000	30,000	27,170	31,350	4.50%
Travel, Meetings & Schools	90	572	500	500	500	0.00%
Advertising	28,412	28,099	30,000	30,000	35,000	16.67%
Insurance	17,407	17,982	25,396	20,775	21,813	-14.11%
Utilities	22,909	25,104	25,220	26,600	27,664	9.69%
Repair & Maintenance	14,616	12,208	15,000	15,000	26,500	76.67%
Credit Card Charges	95,759	95,407	96,500	101,399	109,511	13.48%
Liquor Association Dues	3,700	0	4,500	0	0	-100.00%
Chamber Membership Dues	1,527	1,527	1,636	1,558	1,605	-1.89%
PERA Pension Expense	21,612	16,159	9,000	15,000	15,000	66.67%
Miscellaneous	1,099	947	4,000	4,000	4,000	0.00%
Total Other Services & Charges	<u>244,037</u>	<u>245,284</u>	<u>255,801</u>	<u>253,052</u>	<u>283,994</u>	11.02%

**CITY OF DETROIT LAKES
LIQUOR FUND
2019 BUDGET**

	<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Budget</u>	<u>2018 Estimate</u>	<u>2019 Budget</u>	
Depreciation Expense	\$95,093	\$95,093	\$98,000	\$101,093	\$107,093	9.28%
Total Operating Expense	<u>805,183</u>	<u>844,932</u>	<u>884,939</u>	<u>897,269</u>	<u>952,962</u>	7.69%
Operating Income	<u>888,708</u>	<u>915,924</u>	<u>962,339</u>	<u>1,043,806</u>	<u>1,085,166</u>	12.76%
Non-Operating Revenue:						
Interest on Investments	11,646	6,577	2,500	2,500	2,500	0.00%
Transfer From Gen Fund (Repay Loan on P	0	0	0	0	0	#DIV/0!
Miscellaneous	<u>2,338</u>	<u>2,068</u>	<u>2,000</u>	<u>1,400</u>	<u>1,500</u>	-25.00%
Total Non-Operating Revenue	<u>13,984</u>	<u>8,645</u>	<u>4,500</u>	<u>3,900</u>	<u>4,000</u>	-11.11%
Non-Operating Expense						
Donations	4,495	3,145	5,500	4,500	5,500	0.00%
Detroit Lakes Theatre Donation	50,000	50,000	50,000	50,000	50,000	0.00%
DMRA Donation	50,000	50,000	50,000	50,000	50,000	0.00%
DCC Donation (Cart Paths)	0	0	0	70,000	30,000	#DIV/0!
Interest Expense	39,277	35,917	32,724	32,724	29,655	-9.38%
Miscellaneous	<u>0</u>	<u>241</u>	<u>1,500</u>	<u>1,500</u>	<u>1,500</u>	0.00%
Non-Operating Expense-Misc.	<u>143,772</u>	<u>139,303</u>	<u>139,724</u>	<u>208,724</u>	<u>166,655</u>	19.27%
Net Income	<u>758,920</u>	<u>785,266</u>	<u>827,115</u>	<u>838,982</u>	<u>922,511</u>	11.53%
CASH BALANCE-JANUARY 1	590,832	1,006,953	1,498,437	1,233,495	1,156,837	
Net Income	758,920	915,924	962,339	1,043,806	1,085,166	
(Increase) Decrease in Other Assets	(113,432)	(130,995)	(100,000)	(360,000)	(100,000)	
Increase (Decrease) in Liabilities	(40,903)	92,796	(50,000)	0	0	
Increase (Decrease) in Net Pension Liabilities	107,353	(54,758)	(50,000)	(50,000)	(50,000)	
Loan to Youth Hockey Assn	0	0	0	0	0	
Transfer to General Fund	(484,500)	(484,500)	(490,000)	(490,000)	(525,000)	
Transfer to General Fund _Health Ins Claims	372	1,168	(5,000)	0	0	
Transfer to Airport Fund	0	0	0	0	0	
Transfer to Equip Fund (Police Radios)	0	0	0	0	0	
Transfer to 2005 D. S. Fund (Long Lake)	(70,000)	(70,000)	(70,000)	0	0	
Loan to Development Authority	0	0	0	0	0	
DCC Donation	0	0	0	(70,000)	(30,000)	
Other Donations	0	0	(105,500)	(104,500)	(105,500)	
Misc Non-Op Expenses	0	0	0	(34,224)	(31,155)	
Misc Reimbursement	(13,330)	1,923	0	0	1,500	
Acquisition of Fixed Assets	(11,970)	(30,269)	0	0	(60,000)	
Installation of Security Cameras	0	0	0	0	0	
Principal On Bonds	(106,825)	(109,840)	(112,833)	(112,833)	(115,902)	
Transfer from Development Authority	295,343	0	0	0	0	
Depreciation Expense	<u>95,093</u>	<u>95,093</u>	<u>98,000</u>	<u>101,093</u>	<u>107,093</u>	
CASH BALANCE-DECEMBER 31	<u>\$1,006,953</u>	<u>\$1,233,495</u>	<u>\$1,645,719</u>	<u>\$1,156,837</u>	<u>\$1,333,040</u>	15.23%
Reserve for Capital				(100,000)	(200,000)	
CASH BALANCE NET OF RESERVE				<u>\$1,056,837</u>	<u>\$1,133,040</u>	