

CITY OF DETROIT LAKES

2018 BUDGET

**CITY OF DETROIT LAKES
GENERAL FUND
2018 BUDGET**

#102

	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2017 Estimate</u>	<u>2018 Budget</u>	
REVENUES						
Taxes:						
Current Taxes	\$2,754,569	\$2,803,722	\$2,901,311	\$2,784,960	\$3,062,264	5.55%
Delinquent Taxes	65,699	8,490	0	37,000	0	
Mobile Home Taxes	6,671	7,430	6,850	6,850	6,850	
HRA (In Lieu of) Taxes	7,803	9,306	8,000	8,000	8,000	
County Gravel Tax	0	0	0	0	0	
Total Taxes	<u>2,834,742</u>	<u>2,828,948</u>	<u>2,916,161</u>	<u>2,836,810</u>	<u>3,077,114</u>	5.52%
Licenses and Permits:						
Cigarettes	3,990	5,980	3,220	2,990	3,360	
Transient Merchants & Peddlers	3,215	5,195	4,100	5,040	5,190	
Garbage	800	540	810	1,890	1,890	
Recycling Hauler Surcharge	0	0	8,400	8,400	8,400	
Plumber	1,055	2,673	1,678	1,360	1,995	
Nonintoxicating Malt Liquor	3,875	4,463	4,185	3,850	3,600	
Liquor	70,890	70,172	58,680	60,560	58,400	
Taxi	215	185	300	340	270	
Cablevision	100,490	104,330	103,000	104,000	105,500	
Dog	3,334	5,282	3,600	3,250	3,400	
Dock	4,180	4,468	4,550	4,784	4,955	
Excavator License and Permits	19,175	22,590	15,645	17,000	17,000	
Rental Registration	21,113	35,472	22,500	20,160	20,160	
Miscellaneous	2,920	3,060	3,000	3,115	3,450	
Total Licenses & Permits	<u>235,252</u>	<u>264,410</u>	<u>233,668</u>	<u>236,739</u>	<u>237,570</u>	1.67%
Intergovernmental:						
State:						
Local Government Aid	787,599	791,204	792,420	792,420	701,459	
Fire Relief Aid	95,898	97,838	92,500	97,000	0	
Fire Training Reimbursement	2,575	12,677	6,000	5,000	0	
Police PERA Aid	103,683	118,520	100,000	119,000	119,000	
M.S.A. Maintenance Aid	146,021	157,322	167,500	166,962	173,750	
Criminal Apprehension Training	0	0	5,000	4,000	6,500	
State Aid - PERA	14,935	14,935	14,935	14,935	14,935	
Drug Task Force (RRV)	19,250	14,250	0	5,000	0	
Other State Aid Grants	0	5,608	0	0	0	
Total State Aids	<u>1,169,961</u>	<u>1,212,354</u>	<u>1,178,355</u>	<u>1,204,317</u>	<u>1,015,644</u>	-13.81%
County Aids:						
Recycling Program	5,827	7,265	6,000	6,000	6,000	0.00%
Total Intergovernmental	<u>1,175,788</u>	<u>1,219,619</u>	<u>1,184,355</u>	<u>1,210,317</u>	<u>1,021,644</u>	-13.74%

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	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2017 Estimate</u>	<u>2018 Budget</u>	
REVENUES						
Charges for Services:						
General Government:						
Zoning & Subdivision Fees	\$12,100	\$11,630	\$11,400	\$11,400	\$11,780	
Land Disturbance/Shoreland Dist	0	4,575	5,000	2,250	5,000	
Sales of Maps & Publications	0	5	0	0	0	
Admin Charges To Funds - Touris	7,900	7,900	7,900	7,900	7,900	
Nuisances	0	0	0	0	0	
Other	1,550	2,739	500	500	500	1.53%
Public Safety:						
Special Police Services	524	407	375	375	375	
Fire Protection Contracts	10,000	10,002	10,000	10,000	0	
Building Permits	231,040	274,360	192,000	204,000	235,000	
Rental Inspections	0	0	16,500	21,240	21,015	
Contractor's Fee	1,545	1,645	1,600	1,600	0	
Mahube Charges	235	0	0	0	0	
Vehicle/Property Forfeitures	5,278	15,807	5,000	5,000	5,000	
Other Public Safety Revenues	13,887	1,147	1,000	1,000	2,000	16.30%
Streets & Highways:						
Street Lighting Fee	66,159	89,212	110,000	106,000	109,180	
Sale of Material & Supplies	2,500	1,162	0	330	0	
County Maintenance Agreement	3,600	3,600	3,600	3,600	3,600	
Equipment Rental (Mowing)	3,373	4,220	3,750	3,750	3,750	
Tree Removal	869	1,110	7,500	7,500	7,500	
Other	1,457	0	200	200	200	-0.66%
Summer Recreation:						
Snappy Park Field Rental	4,500	4,500	4,500	4,500	4,500	
Snappy Park Team/Lighting Fee	0	500	1,000	750	1,000	
Soccer/Water Usage	2,500	3,000	4,700	3,200	4,700	
Miscellaneous	700	916	500	700	700	1.87%
Total Charges for Services	<u>369,717</u>	<u>438,437</u>	<u>387,025</u>	<u>395,795</u>	<u>423,700</u>	9.48%
Fines & Forfeits:						
Court Fines & Costs	82,417	87,455	70,000	81,000	80,000	
Parking Violations	2,100	2,730	1,500	1,500	2,500	
Animal Impound Fees	2,229	1,510	500	960	1,000	
Total Fines & Forfeits	<u>86,746</u>	<u>91,695</u>	<u>72,000</u>	<u>83,460</u>	<u>83,500</u>	15.97%
Miscellaneous:						
Interest Earnings	51,419	42,377	35,000	41,000	47,500	
Rents:						
Park Rentals	2,942	2,175	2,300	4,000	4,000	
Pavilion	34,664	35,330	27,000	42,900	35,000	

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REVENUES						
Miscellaneous:						
Sports Arena:						
Summer Hockey School	30,190	0	29,500	31,250	0	
School District Hockey	103,500	110,000	110,000	110,000	0	
Youth Hockey Association, Inc.	76,125	85,100	80,475	79,950	0	
Miscellaneous	4,150	9,000	8,000	10,000	0	
Total Sports Arena Rent	<u>213,965</u>	<u>204,100</u>	<u>227,975</u>	<u>231,200</u>	<u>0</u>	-100.00%
Contributions:						
Parks & Recreation	21,841	3,982	0	3,500	2,000	
Dog Park	0	0	0	4,200	0	
Police	0	2,375	0	2,847	0	
Other	0	0	0	0	0	
Worker's Compensation Dividend	0	0	0	0	0	
Liability Insurance Dividend	64,815	99,151	20,000	20,000	20,000	
Total Miscellaneous	<u>389,646</u>	<u>389,490</u>	<u>312,275</u>	<u>349,647</u>	<u>108,500</u>	-65.25%
Total Revenues	<u>5,091,891</u>	<u>5,232,599</u>	<u>5,105,484</u>	<u>5,112,768</u>	<u>4,952,028</u>	-3.01%
Other Financing Sources						
Interfund Transfers From:						
Liquor Fund	484,500	484,500	484,500	484,500	490,000	
Liquor Fund - HRA Claims	4,949	0	0	5,000	5,000	
Public Utility Fund	613,059	525,000	525,000	525,000	525,000	
Electric Utility Fund - HRA Claim	19,795	0	30,000	30,000	30,000	
Electric Utility Fund - Wage Reall	0	0	0	0	60,000	
Bond Emergency Fund	50,000	50,000	50,000	50,000	58,000	
Storm Water Fund (Compliance (0	0	0	5,000	5,000	
Equipment Fund	0	0	33,600	0	0	
Water Fund - HRA Claim Reimb	4,124	0	5,000	5,000	5,000	
Wastewater Fund - HRA Claim R	6,598	0	15,000	15,000	15,000	
Permanent Improvement Fund	50,000	50,000	50,000	50,000	50,000	
Total Other Financing Sources	<u>1,233,025</u>	<u>1,109,500</u>	<u>1,193,100</u>	<u>1,169,500</u>	<u>1,243,000</u>	4.18%
TOTAL REVENUES AND OTHER FINANCING SOURCES	<u><u>\$6,324,916</u></u>	<u><u>\$6,342,099</u></u>	<u><u>\$6,298,584</u></u>	<u><u>\$6,282,268</u></u>	<u><u>\$6,195,028</u></u>	-1.64%

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EXPENDITURES						
GENERAL GOVERNMENT						
Council:						
Personal Services:						
Salaries-Regular	\$42,000	\$43,200	\$64,800	\$64,800	\$64,800	
FICA Contribution	2,409	2,422	3,240	4,005	4,005	
PERA Contribution	1,620	1,680	3,240	2,520	2,520	
Health Insurance	22,853	22,002	0	0	0	
Workers' Compensation	128	124	136	260	286	
Total Personal Services	<u>69,010</u>	<u>69,428</u>	<u>71,416</u>	<u>71,585</u>	<u>71,611</u>	0.27%
Other Services & Charges:						
Travel, Meetings, Schools	1,123	661	1,500	1,500	1,500	
Printing & Publications	3,895	3,486	3,250	4,350	4,250	
Insurance & Bonds	74	71	76	76	80	
League Dues	8,572	9,032	8,961	9,303	9,303	
Coal. of G.M. Cities Dues/General	9,361	9,361	10,321	10,097	10,602	
Miscellaneous	696	672	1,166	6,024	1,200	
Total Other Services and Charges	<u>23,721</u>	<u>23,283</u>	<u>25,273</u>	<u>31,350</u>	<u>26,935</u>	6.57%
Total Council	<u>92,731</u>	<u>92,711</u>	<u>96,690</u>	<u>102,935</u>	<u>98,546</u>	1.92%
Mayor:						
Personal Services:						
Salary-Regular	7,050	7,050	10,800	10,800	10,800	
FICA Contribution	76	67	157	156	157	
PERA Contribution	352	353	540	540	540	
Health Insurance	5,192	5,501	0	0	0	
Workers' Compensation	21	21	23	44	48	
Total Personal Services	<u>12,691</u>	<u>12,992</u>	<u>11,520</u>	<u>11,540</u>	<u>11,545</u>	0.22%
Supplies:						
Office	0	0	250	250	250	0.00%
Other Services & Charges:						
Telephone	240	240	240	240	240	
Travel, Meetings, Schools	365	927	1,250	1,250	1,250	
Insurance	15	13	14	12	13	
Miscellaneous	30	30	200	200	200	
Polarfest/Parkfest/Comm Dance	2,119	(2,102)	0	(161)	0	
Professional Fees	0	0	0	0	0	
Contingency Fund	315	532	2,000	2,000	2,000	
Total Other Services and Charges	<u>3,084</u>	<u>(360)</u>	<u>3,704</u>	<u>3,541</u>	<u>3,703</u>	-0.03%
Total Mayor	<u>15,775</u>	<u>12,632</u>	<u>15,473</u>	<u>15,331</u>	<u>15,498</u>	0.16%

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EXPENDITURES						
GENERAL GOVERNMENT (Continued)						
Elections:						
Personal Services:						
Salary - Temporary	\$0	\$6,670	0	0	7,004	
Workers' Compensation	0	0	0	0	0	
Total Personal Services	0	6,670	0	0	7,004	#DIV/0!
Supplies:						
Ballots and Machine Coding	0	348	0	0	350	#DIV/0!
Other Services & Charges:						
Travel, Meetings, Schools	0	0	0	0	0	
Printing & Publications	0	158	0	0	250	
Insurance	5	5	0	0	0	
Professional Services	1,426	0	1,800	1,800	0	
Rents	0	450	0	0	600	
Total Other Services & Charges	1,431	613	1,800	1,800	850	-52.78%
Total Elections	1,431	7,631	1,800	1,800	8,204	355.75%
City Administrator's Office:						
Personal Services:						
Salaries - Regular	132,483	148,983	157,338	159,230	208,207	
Salaries - Temporary	1,479	163	5,700	5,700	5,740	
FICA Contributions	9,578	10,448	12,472	12,617	16,367	
PERA Contributions	9,928	11,152	11,800	12,370	15,616	
Health Insurance	9,194	10,588	13,936	14,670	21,637	
Workers' Compensation	780	673	748	1,040	1,144	
Total Personal Services	163,442	182,007	201,994	205,627	268,710	33.03%
Supplies:						
Office	5,028	15,013	6,700	6,700	6,700	0.00%
Small Tools & Supplies (Tech)	0	0	4,800	4,200	2,500	
Total Supplies	5,028	15,013	11,500	10,900	9,200	-20.00%
Other Services & Charges:						
Independent Audit	13,300	13,900	12,500	12,500	12,500	
Professional Services	1,653	811	15,100	15,100	15,000	
Telephone	1,958	2,020	2,400	2,115	2,400	
ITCharges (All Inclusive 2014)	10,562	10,562	10,562	10,562	10,562	
Postage	7,500	7,500	7,500	7,500	7,500	
Travel, Meetings, Schools	1,588	3,845	7,666	7,700	7,400	
OSHA Compliance Contract	907	921	966	932	979	
Insurance & Bonds	1,019	992	1,050	994	1,044	
Uniforms	0	0	0	540	540	
Miscellaneous	2,780	13,025	4,500	4,500	4,500	
Total Other Services & Charges	41,267	53,576	62,244	62,443	62,424	0.29%
Total City Administrator's Office	209,737	250,596	275,738	278,970	340,335	23.43%

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EXPENDITURES						
GENERAL GOVERNMENT (Continued)						
Legal:						
Supplies:						
Office	\$130	\$215	\$250	\$250	\$250	
Computer Equip. and Software	0	0	0	0	0	
Total Supplies	<u>130</u>	<u>215</u>	<u>250</u>	<u>250</u>	<u>250</u>	0.00%
Other Services & Charges:						
Professional Services	128,468	131,680	134,972	134,971	139,020	
Travel, Meetings, Schools	746	821	1,500	750	750	
Insurance & Bonds	104	103	107	112	116	
Vehicle/Property Forfeitures	7,747	1,309	7,500	2,500	2,500	
Miscellaneous	3,544	50	2,500	2,500	2,500	
Total Other Services & Charges	<u>140,609</u>	<u>133,963</u>	<u>146,579</u>	<u>140,833</u>	<u>144,886</u>	-1.16%
Total Legal	<u>140,739</u>	<u>134,178</u>	<u>146,829</u>	<u>141,083</u>	<u>145,136</u>	-1.15%
Assessing:						
Other Services & Charges:						
Assessor's Contract	67,456	69,629	71,719	72,000	74,160	
Insurance & Bonds	49	50	55	56	59	
Board of Equalization	0	0	0	0	0	
Total Assessing	<u>67,505</u>	<u>69,679</u>	<u>71,774</u>	<u>72,056</u>	<u>74,219</u>	3.41%
Planning & Economic Development:						
Personal Services:						
Salary - Regular	126,968	131,931	133,506	133,450	137,454	
FICA Contributions	8,666	9,217	10,213	10,209	10,515	
PERA Contributions	9,402	9,953	10,013	10,009	10,309	
Health Insurance	26,460	25,776	25,600	25,500	28,050	
Workers' Compensation	1,114	566	625	844	928	
Total Personal Services	<u>172,610</u>	<u>177,443</u>	<u>179,957</u>	<u>180,012</u>	<u>187,256</u>	4.06%
Supplies:						
Office	1,147	1,777	1,500	1,500	3,500	133.33%
Other Services & Charges:						
Professional Services	3,969	9,080	6,250	5,474	5,500	
City Comp Plan/WLD Study	0	0	0	10,000	0	
Telephone	296	281	300	276	300	
ITCharges (All Inclusive 2014)	4,615	4,615	4,620	4,614	4,620	
Postage	3,500	4,500	3,500	4,000	4,000	
Travel, Meetings, Schools	330	308	600	600	600	
OSHA Compliance Contract	454	460	483	464	487	
Insurance & Bonds	14,802	13,233	13,895	11,910	12,506	
Printing & Publications	866	1,097	1,000	1,000	1,000	
Miscellaneous	1,246	1,369	2,500	2,000	2,000	
Total Other Services & Charges	<u>30,078</u>	<u>34,943</u>	<u>33,148</u>	<u>40,338</u>	<u>31,013</u>	-6.44%
Total Planning & Economic Development	<u>203,835</u>	<u>214,163</u>	<u>214,605</u>	<u>221,850</u>	<u>221,769</u>	3.34%

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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	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	0.00%
Supplies:						
Repair & Maintenance	544	158	500	500	500	0.00%
Other Services & Charges:						
Contract Services	0	0	0	0	0	
Insurance & Bonds	3,165	2,987	3,136	5,228	5,489	
Utilities	13,303	12,536	13,780	14,412	16,286	
Outside Services	2,103	2,078	5,000	5,000	5,000	
Total Other Services & Charges	<u>18,571</u>	<u>17,601</u>	<u>21,916</u>	<u>24,640</u>	<u>26,775</u>	22.17%
Total City Administration Building	<u>19,115</u>	<u>17,759</u>	<u>22,416</u>	<u>25,140</u>	<u>27,275</u>	21.68%
TOTAL GENERAL GOVERNMENT	<u>\$750,868</u>	<u>\$799,349</u>	<u>\$845,325</u>	<u>\$859,165</u>	<u>\$930,980</u>	10.13%

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EXPENDITURES						
PUBLIC SAFETY						
Police Protection:						
Personal Services:						
Salaries - Regular Patrol	\$847,399	\$925,961	\$978,349	\$977,564	\$1,035,000	
Salaries - Office	83,775	82,753	95,850	95,846	98,722	
Salaries - Overtime	37,986	27,209	25,000	25,000	25,000	
Salaries - Part Time	0	0	0	8,084	10,000	
Salaries - Temp (4th of July, etc)	4,447	8,292	4,000	4,000	4,000	
FICA Contributions	17,379	18,474	22,187	23,843	24,923	
PERA Contributions	149,692	164,301	170,031	166,863	180,174	
Unemployment Compensation	3,446	1,904	0	0	0	
Health Insurance	194,096	190,453	195,288	196,842	218,595	
Workers' Compensation	28,374	30,566	34,198	54,914	60,405	
Total Personal Services	<u>1,366,593</u>	<u>1,449,913</u>	<u>1,524,904</u>	<u>1,552,956</u>	<u>1,656,819</u>	8.65%
Supplies:						
Office	2,529	2,126	2,000	2,000	2,000	
Firearm Supplies	2,835	5,468	3,125	3,125	3,125	
Operating	4,828	3,840	5,086	5,000	5,000	
Heating Fuel	2,600	2,069	3,000	2,750	2,888	
Gas & Oil	25,207	23,010	29,768	27,100	28,455	
Clothing Allowance	15,095	14,577	14,800	13,875	14,250	
Vest and Leather Gear	1,161	1,038	2,500	2,500	1,400	
Repair & Maintenance	1,518	1,040	1,500	1,500	1,500	
Small Tools & Minor Equipment	6,595	18,137	7,050	7,000	12,050	
Total Supplies	<u>62,368</u>	<u>71,305</u>	<u>68,828</u>	<u>64,850</u>	<u>70,668</u>	2.67%
Other Services & Charges:						
Professional Services	2,450	2,450	2,500	2,750	3,000	
Telephone	2,015	1,967	2,000	2,055	2,100	
Cellular Telephones	7,441	7,676	8,360	7,800	7,865	
ITCharges (All Inclusive 2014)	17,866	17,866	18,000	18,000	18,000	
Travel, Meetings, Schools	8,847	10,538	8,000	8,000	10,500	
Insurance & Bonds	28,029	27,571	28,952	28,900	30,345	
Utilities	3,866	4,020	3,693	3,450	3,899	
Outside Services	22,313	19,338	23,000	23,000	23,000	
Software Maintenance	14,424	10,601	15,150	15,150	15,605	
OSHA/Hearing Test	172	283	345	345	345	
Lab Tests	153	390	400	400	400	
Civil Service	2,440	2,726	3,000	3,000	3,000	
West Central Drug Task Force	0	0	500	500	500	
Crime Prevention	0	0	0	0	0	
Liaison Officer/City Share	51,000	52,500	51,500	51,500	45,000	
Janitorial	2,940	2,850	3,120	3,000	3,000	
Miscellaneous	2,327	2,220	2,500	2,500	2,500	
Total Other Services & Charges	<u>166,283</u>	<u>162,996</u>	<u>171,020</u>	<u>170,350</u>	<u>169,058</u>	-1.15%
Total Police Protection	<u>1,595,244</u>	<u>1,684,214</u>	<u>1,764,752</u>	<u>1,788,156</u>	<u>1,896,545</u>	7.47%

**CITY OF DETROIT LAKES
GENERAL FUND
2018 BUDGET**

	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2017 Estimate</u>	<u>2018 Budget</u>	<u>% Change 2017/2018</u>
EXPENDITURES						
PUBLIC SAFETY (Continued)						
Fire Protection:						
Personal Services:						
Salary-Fire Chief	\$11,058	\$11,268	\$11,788	\$10,072	\$0	
Salary-Asst/Deputy Fire Chiefs	\$0	\$0	\$2,460	\$2,460	\$0	
Salary-Volunteers	36,181	36,687	34,338	\$37,150	\$0	
FICA Contributions	160	163	219	212	0	
PERA Contributions	4,418	3,715	2,308	2,030	0	
Pensions-State Relief Association	92,898	95,838	93,600	95,000	0	
Workers' Compensation	18,668	28,772	31,649	30,354	0	
Total Personal Services	163,383	176,443	176,361	177,279	0	-100.00%
Supplies:						
Operating	3,939	9,136	6,000	5,992	0	
Heating Fuel	4,886	3,777	4,399	3,400	0	
Gas & Oil	4,661	4,398	5,250	3,925	0	
Repair & Maintenance	5,996	7,258	5,000	5,000	0	
Small Tools/Minor Equipment	22,474	18,741	25,000	24,811	0	
Total Supplies	41,956	43,310	45,649	43,128	0	-100.00%
Other Services & Charges:						
Professional Fees	0	1,217	1,000	1,000	0	
Telephone	2,011	2,299	2,700	2,220	0	
Travel, Meetings, Schools	10,249	11,588	12,000	12,000	0	
Insurance	9,829	8,502	8,932	8,256	0	
Utilities	8,096	8,260	8,904	8,700	0	
Outside Services-Equipment	30,823	36,920	30,000	30,000	0	
Outside Services-Building	4,487	4,670	7,500	12,180	0	
Physicals/Hepatitis Shots	12,511	3,229	6,000	6,000	0	
Miscellaneous	2,431	1,463	2,500	1,921	0	
Total Other Services & Charges	80,437	78,148	79,536	82,277	0	-100.00%
Total Fire Protection	285,776	297,901	301,546	302,684	0	-100.00%
Protective Inspection:						
Personal Services:						
Salary - Regular	10,392	10,816	45,000	31,845	44,457	
FICA Contributions	684	725	3,443	2,436	3,401	
PERA Contributions	788	811	3,375	2,388	3,334	
Health Insurance	2,683	2,094	15,000	4,595	5,887	
Workers' Compensation	64	52	257	320	1,408	
Total Personal Services	14,611	14,498	67,075	41,585	58,487	-12.80%

**CITY OF DETROIT LAKES
GENERAL FUND
2018 BUDGET**

	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2017 Estimate</u>	<u>2018 Budget</u>	<u>% Change 2017/2018</u>
EXPENDITURES						
PUBLIC SAFETY (Continued)						
Protective Inspection (Continued):						
Supplies:						
Office	\$608	\$373	\$500	\$2,600	\$500	0.00%
Gas and Oil	0	0	3,000	3,000	3,000	
Total Supplies	<u>608</u>	<u>373</u>	<u>3,500</u>	<u>5,600</u>	<u>3,500</u>	0.00%
Other Services & Charges:						
Professional Services	287	0	2,000	2,000	2,000	
Contract/Inspection Services	187,724	117,021	115,200	122,400	141,000	
Telephone	723	192	660	240	660	
ITCharges (All Inclusive 2014)	4,972	4,972	5,040	4,980	4,980	
Travel, Meetings, Schools	0	0	1,000	1,000	1,000	
Mileage	125	114	0	0	0	
Insurance	100	118	246	154	282	
Repair and Maintenance	0	0	1,500	1,500	1,500	
Miscellaneous/Nuisance Abatement:	266	2,184	2,000	4,500	2,500	
Total Other Services & Charges	<u>194,197</u>	<u>124,601</u>	<u>127,646</u>	<u>136,774</u>	<u>153,922</u>	20.58%
Total Protective Inspection	<u>209,416</u>	<u>139,472</u>	<u>198,221</u>	<u>183,959</u>	<u>215,909</u>	8.92%
Animal Control:						
Personal Services:						
Salary - Regular	3,645	3,889	4,000	4,004	4,404	
Salary - Overtime	0	150	0	0	0	
FICA Contributions	245	278	306	306	337	
PERA Contributions	262	314	300	300	330	
Workers' Compensation	36	66	75	104	114	
Total Personal Services	<u>4,188</u>	<u>4,697</u>	<u>4,681</u>	<u>4,715</u>	<u>5,186</u>	10.79%
Supplies:						
Operating	175	479	600	400	400	
Gas & Oil	0	0	0	0	0	
Repair & Maintenance	0	0	100	0	0	
Total Supplies	<u>175</u>	<u>479</u>	<u>700</u>	<u>400</u>	<u>400</u>	-42.86%
Other Services & Charges:						
Dog Impound Fees	17,200	21,000	19,800	25,800	27,180	
Telephone	455	495	500	504	504	
Travel, Meetings, Schools	0	0	0	0	0	
Insurance	216	205	216	208	218	
Miscellaneous	0	0	100	100	100	
Total Other Services & Charges	<u>17,871</u>	<u>21,700</u>	<u>20,616</u>	<u>26,612</u>	<u>28,002</u>	35.83%
Total Animal Control	<u>22,234</u>	<u>26,876</u>	<u>25,996</u>	<u>31,727</u>	<u>33,588</u>	29.20%
TOTAL PUBLIC SAFETY	<u>2,112,670</u>	<u>2,148,463</u>	<u>2,290,515</u>	<u>2,306,525</u>	<u>2,146,042</u>	-6.31%

**CITY OF DETROIT LAKES
GENERAL FUND
2018 BUDGET**

	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2017 Estimate</u>	<u>2018 Budget</u>	<u>% Change 2017/2018</u>
EXPENDITURES						
STREETS AND HIGHWAYS						
Administration:						
Personal Services:						
Salary - Regular	135,179	137,490	141,500	141,550	145,797	
Salary - Temporary/Part Time	7,420	4,001	13,180	13,800	13,180	
FICA Contributions	9,882	10,102	11,833	11,884	12,162	
PERA Contributions	10,683	10,754	11,601	11,651	11,923	
Health Insurance	18,801	18,389	18,100	18,086	19,895	
Workers' Compensation	702	646	713	872	959	
Total Personal Services	<u>182,667</u>	<u>181,382</u>	<u>196,927</u>	<u>197,844</u>	<u>203,915</u>	3.55%
Supplies:						
Office	2,958	1,990	2,500	2,500	4,875	
Heating Fuel	741	687	707	700	735	
Clothing Allowance	3,436	1,423	1,000	4,000	2,833	
Total Supplies	<u>7,135</u>	<u>4,100</u>	<u>4,207</u>	<u>7,200</u>	<u>8,443</u>	100.70%
Other Services & Charges:						
Professional Services	406	2,182	2,500	2,500	2,500	
Telephone	3,765	3,968	3,200	3,180	3,180	
ITCharges (All Inclusive 2014)	12,989	12,989	12,996	12,996	12,996	
Travel, Meetings, Schools	757	662	1,000	1,000	1,000	
OSHA Compliance Contract	454	461	483	466	489	
Insurance	576	567	602	488	512	
Repair & Maintenance	2,879	7,559	3,300	3,624	3,500	
Miscellaneous	3,188	1,734	1,500	2,250	2,000	
Total Other Services & Charges	<u>25,014</u>	<u>30,122</u>	<u>25,581</u>	<u>26,504</u>	<u>26,178</u>	2.33%
Total Administration	<u>214,816</u>	<u>215,604</u>	<u>226,715</u>	<u>231,548</u>	<u>238,536</u>	5.21%
Maintenance Shop:						
Personal Services:						
Salary - Regular	102,374	106,138	110,000	108,999	103,000	
Salary - Overtime	0	0	1,000	1,000	1,000	
Salary - Temporary	136	0	0	0	0	
FICA Contributions	7,089	7,359	8,492	8,415	7,956	
PERA Contributions	7,674	8,052	8,325	8,250	7,800	
Health Insurance	29,139	29,139	29,200	29,160	32,076	
Workers' Compensation	4,280	2,715	2,992	3,944	4,338	
Total Personal Services	<u>150,692</u>	<u>153,403</u>	<u>160,009</u>	<u>159,768</u>	<u>156,170</u>	-2.40%
Supplies:						
Operating	9,199	12,462	9,000	9,000	9,000	
Heating Fuel	8,281	8,558	8,321	8,310	8,726	
Gas & Oil	6,874	3,300	6,300	6,000	6,300	
Repair & Maintenance	76,936	84,598	75,000	77,338	82,500	
Small Tools & Minor Equipment	2,598	1,381	3,000	3,000	2,500	
Total Supplies	<u>103,888</u>	<u>110,299</u>	<u>101,621</u>	<u>103,648</u>	<u>109,026</u>	7.29%

**CITY OF DETROIT LAKES
GENERAL FUND
2018 BUDGET**

	2015 Actual	2016 Actual	2017 Budget	2017 Estimate	2018 Budget	% Change 2017/2018
EXPENDITURES						
STREETS & HIGHWAYS (Continued)						
Maintenance Shop (Continued):						
Other Services & Charges:						
Telephone	717	609	625	612	625	
Travel, Meetings & Schools	32	30	100	100	100	
OSHA Compliance Contract	488	501	567	548	575	
Insurance	550	545	574	550	578	
Utilities	10,935	9,878	10,706	10,587	11,963	
Outside Services	15,894	49,174	32,500	40,000	40,000	
Miscellaneous	552	67	700	700	700	
Total Other Services & Charges	29,168	60,804	45,772	53,097	54,541	19.16%
Total Maintenance Shop	283,748	324,506	307,402	316,513	319,737	4.01%
Streets and Alleys:						
Personal Services:						
Salary - Regular	293,673	285,066	313,500	310,265	297,448	
Salary - Overtime	519	615	513	500	515	
Salary - Temporary	12,533	7,318	12,300	12,300	12,669	
FICA Contributions	21,663	20,570	24,963	24,714	23,763	
PERA Contributions	22,152	21,772	23,551	23,307	22,347	
Health Insurance	174,597	181,526	182,000	182,044	200,248	
Workers' Compensation	24,766	20,330	22,440	27,346	30,081	
Total Personal Services	549,903	537,197	579,266	580,477	587,072	1.35%
Supplies:						
Operating	7,757	7,905	5,500	5,500	5,500	
Gas & Oil	36,005	29,307	37,800	26,225	27,536	
Repair & Maintenance	8,279	16,070	12,000	6,900	10,000	
Safety Equipment	0	0	2,000	1,500	1,500	
Small Tools & Minor Equipment	1,769	0	1,500	1,500	1,500	
Total Supplies	53,810	53,282	58,800	41,625	46,036	-21.71%
Other Services & Charges:						
Professional Services\Eng.	6,587	6,642	9,000	9,000	9,000	
Travel, Meetings and Schools	543	352	750	500	500	
OSHA Compliance Contract	2,708	2,787	3,067	2,774	2,913	
Insurance	8,980	9,004	9,520	7,333	7,700	
Utilities-Street Lighting	222,819	149,129	172,010	172,010	149,040	
Outside Services	9,111	9,113	10,000	10,000	10,000	
Outside Services (Dust Control)	6,988	0	5,000	5,000	5,000	
Street Sealing	9,592	30,479	50,000	50,000	50,000	
Street Patching and Repairs	80,365	64,205	95,000	45,000	95,000	
Bituminous Crushing	115	50	10,000	10,000	10,000	
Miscellaneous	810	432	1,000	1,000	1,000	
Total Other Services & Charges	348,618	272,193	365,347	312,617	340,153	-6.90%
Total Streets & Alleys	952,331	862,672	1,003,413	934,719	973,261	-3.01%

**CITY OF DETROIT LAKES
GENERAL FUND
2018 BUDGET**

	2015 Actual	2016 Actual	2017 Budget	2017 Estimate	2018 Budget	% Change 2017/2018
EXPENDITURES						
STREETS AND HIGHWAYS (Continued)						
Snow & Ice Removal						
Personal Services:						
Salary - Regular	\$94,044	\$115,314	\$165,975	\$153,200	\$150,000	
Salary - Overtime	899	2,044	\$2,050	2,000	\$2,060	
Salary - Temporary	0	0	500	500	500	
FICA Contributions	6,525	8,658	12,892	11,911	11,671	
PERA Contributions	6,794	9,171	12,602	11,640	11,405	
Workers' Compensation	8,432	5,328	5,874	8,120	8,932	
Total Personal Services	116,694	140,515	199,893	187,371	184,567	-7.67%
Supplies:						
Gas & Oil	569	8,032	5,000	23,000	24,150	
Supplies-Salt/Sand	108,782	133,963	136,500	136,500	136,500	
Repair & Maintenance	22	8,030	4,000	2,000	2,000	
Total Supplies	109,373	150,025	145,500	161,500	162,650	11.79%
Other Services & Charges						
Insurance	7,640	6,857	7,199	6,944	7,291	
Outside Services	0	800	500	500	500	
Becker County Loader Rental	2,711	2,804	3,300	3,300	3,500	
Miscellaneous	0	600	600	500	500	
Total Other Services & Charges	10,351	11,061	11,599	11,244	11,791	1.66%
Total Snow & Ice Removal	236,418	301,601	356,992	360,115	359,009	0.56%
Traffic Signs, Signals & Markings						
Personal Services:						
Salary - Regular	1,438	2,146	4,200	4,200	4,326	
Salary - Temporary	0	261	0	0	0	
FICA Contributions	103	168	321	321	331	
PERA Contributions	108	161	315	315	324	
Workers' Compensation	58	100	110	100	110	
Total Personal Services	1,707	2,836	4,946	4,936	5,091	2.93%
Supplies:						
Operating	12,134	20,751	15,000	16,000	16,000	6.67%
Other Services & Charges:						
Street Striping	2,284	12,150	7,500	7,500	7,500	
Signal Maint - BNSF Kris St	10,189	10,347	10,000	10,650	11,000	
Insurance	33	33	38	36	38	
Utilities-Traffic Signals	11,942	11,754	13,780	13,000	13,390	
Total Other Services & Charges	24,448	34,284	31,318	31,186	31,928	1.95%
Total Traffic Signs, Signals and Markings	38,289	57,871	51,264	52,122	53,019	3.42%
TOTAL STREETS & HIGHWAYS	\$1,725,602	\$1,762,254	\$1,945,786	\$1,895,017	\$1,943,562	-0.11%

**CITY OF DETROIT LAKES
GENERAL FUND
2018 BUDGET**

	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2017 Estimate</u>	<u>2018 Budget</u>	<u>% Change 2017/2018</u>
EXPENDITURES						
SANITATION AND HEALTH						
Weed Control:						
Personal Services:						
Salary - Regular	17,929	21,057	20,000	21,000	21,630	
Salary - Temporary	334	374	1,281	1,250	1,288	
FICA Contributions	1,267	1,478	1,628	1,702	1,753	
PERA Contributions	1,345	1,579	1,596	1,586	1,719	
Workers' Compensation	1,127	1,275	1,408	1,280	1,408	
Total Personal Services	22,002	25,763	25,913	26,818	27,798	7.27%
Supplies:						
Operating	4,442	6,396	6,000	5,000	5,500	-8.33%
Other Services & Charges:						
Contract Mowing	3,311	5,366	5,000	5,000	5,000	
Travel, Meetings and Schools	0	1,495	725	725	725	
Insurance	17	22	26	25	26	
Miscellaneous	154	313	200	200	200	
Total Other Services & Charges	3,482	7,196	5,951	5,950	5,951	0.00%
Total Weed Control	29,926	39,355	37,865	37,768	39,249	3.66%
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	0	42,000	42,000	0	
Repair and Maintenance	0	86	250	200	200	
Total Supplies	0	86	42,250	42,200	200	-99.53%
Other Services & Charges:						
Printing and Publications	0	0	0	0	0	
Insurance	10	5	12	11	12	
Contract with Lakeview Township	1,500	1,500	1,500	1,500	2,000	
Outside Services (Dust Control)	6,988	6,157	5,000	5,000	5,000	
Total Other Services & Charges	8,498	7,662	6,512	6,511	7,012	7.68%
Total Recycling Program	8,498	7,748	48,762	48,711	7,212	-85.21%

**CITY OF DETROIT LAKES
GENERAL FUND
2018 BUDGET**

	2015 Actual	2016 Actual	2017 Budget	2017 Estimate	2018 Budget	% Change 2017/2018
EXPENDITURES						
SANITATION AND HEALTH (continued)						
Forestry and Tree Removal						
Personal Services:						
Salary - Regular	3,129	19,282	5,000	17,500	18,025	
Salary - Overtime	0	431	0	0	0	
Salary - Temporary	82	336	0	0	0	
FICA Contributions	225	1,410	383	1,339	1,379	
PERA Contributions	235	1,478	375	1,313	1,352	
Workers' Compensation	123	122	136	124	136	
Total Personal Services	3,794	23,059	5,894	20,275	20,892	254.47%
Supplies:						
Operating	1,200	116	300	300	300	
Repairs & Maint/Tree Replacement	0	0	2,500	2,500	2,500	
Total Supplies	1,200	116	2,800	2,800	2,800	0.00%
Other Services & Charges:						
Dutch Elm Contract	0	9,296	10,000	10,000	10,000	
Travel, Meetings and Schools	1,608	1,319	1,250	1,125	1,250	
Insurance	10	15	15	15	15	
Outside Services	481	0	1,000	5,200	5,000	
Miscellaneous	320	3,596	400	400	400	
Total Other Services & Charges	2,419	14,226	12,665	16,740	16,665	31.58%
Total Forestry and Tree Removal	7,413	37,401	21,359	39,815	40,358	88.95%
TOTAL SANITATION & HEALTH	\$45,837	\$84,504	\$107,985	\$126,294	\$86,818	-19.60%
PARK AND RECREATION						
Park Area Maintenance:						
Personal Services:						
Salary - Regular	183,885	151,661	110,000	139,950	136,000	
Salary - Overtime	1,382	2,400	1,025	1,000	1,030	
Salary - Temporary	22,825	24,670	63,670	44,000	62,500	
FICA Contributions	14,940	13,121	13,364	14,149	15,264	
PERA Contributions	13,828	11,696	8,327	10,571	10,277	
Unemployment Compensation	0	242	500	204	500	
Workers' Compensation	6,954	7,711	8,492	7,720	8,492	
Total Personal Services	243,814	211,501	205,378	217,594	234,063	13.97%
Supplies:						
Operating	8,842	14,171	9,000	9,000	9,000	
Heating Fuel-Shop	1,318	1,284	1,749	1,650	1,865	
Gas & Oil	11,089	10,331	13,440	11,000	11,550	
Uniforms	0	0	500	100	250	
Repair & Maintenance	18,581	14,402	19,500	22,300	19,500	
Small Tools & Minor Equipment	1,293	0	3,050	1,500	3,875	
Total Supplies	41,123	40,188	47,239	45,550	46,040	-2.54%

**CITY OF DETROIT LAKES
GENERAL FUND
2018 BUDGET**

	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2017 Estimate</u>	<u>2018 Budget</u>	<u>% Change 2017/2018</u>
EXPENDITURES						
PARKS AND RECREATION (continued)						
Park Area Maintenance (continued):						
Other Services & Charges:						
Professional Services	6,000	0	0	0	0	
ITCharges (All Inclusive 2014)	4,044	4,044	4,045	4,044	4,045	
Telephone	\$1,356	\$1,291	1,600	1,140	1,140	
Travel, Meetings and Schools	392	128	500	500	500	
OSHA Safety Compliance	1,045	1,100	1,229	1,309	1,374	
Insurance	33,063	31,207	32,767	29,835	31,326	
Utilities	8,651	9,188	8,480	12,400	14,012	
Contribution-Boys and Girls Club	10,000	10,000	10,000	10,000	10,000	
Outside Services	15,409	9,945	15,000	15,000	15,000	
Temporary Restroom Facilities	10,010	10,540	11,000	13,470	13,470	
Beach	6,316	9,233	12,500	12,500	12,500	
Miscellaneous	72,139	1,334	750	750	750	
Total Other Services & Charges	168,425	88,010	97,871	100,948	104,118	6.38%
Total Park Area Maintenance	453,362	339,699	350,488	364,092	384,221	9.62%
Snappy Park:						
Personal Services:						
Salary - Regular	15,043	686	1,250	1,250	2,400	
Salary - Overtime	0	0	0	0	0	
Salary - Temporary	1,644	2,088	3,152	3,075	3,167	
FICA Contributions	1,154	209	337	331	426	
PERA Contributions	1,128	52	94	94	180	
Workers' Compensation	60	634	704	640	704	
Total Personal Services	19,029	3,669	5,536	5,390	6,877	24.22%
Supplies:						
Operating	3,897	2,873	3,500	1,500	3,000	
Heating Fuel	271	250	265	250	283	
Gas & Oil	144	132	210	200	210	
Repair & Maintenance	10,063	276	5,000	5,000	5,000	
Small Tools & Minor Equipment	0	0	500	500	500	
Total Supplies	14,375	3,531	9,475	7,450	8,993	-5.09%

**CITY OF DETROIT LAKES
GENERAL FUND
2018 BUDGET**

	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2017 Estimate</u>	<u>2018 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	2,725	2,785	2,940	2,128	2,234	
Utilities	1,706	1,122	1,882	1,775	2,006	
Outside Services	4,123	3,604	4,500	4,500	4,500	
Miscellaneous	0	0	0	0	0	
Total Other Services & Charges	<u>8,554</u>	<u>7,511</u>	<u>9,322</u>	<u>8,403</u>	<u>8,740</u>	-6.24%
Total Snappy Park	<u>41,958</u>	<u>14,711</u>	<u>24,333</u>	<u>21,243</u>	<u>24,610</u>	1.14%
Pavillion:						
Personal Services:						
Salary - Regular	4,067	2,739	5,000	5,500	5,665	
Salary - Overtime	0	313	0	0	0	
Salary - Temporary	3,860	4,409	5,253	5,125	5,279	
FICA Contributions	584	558	784	813	837	
PERA Contributions	305	229	375	413	425	
Workers' Compensation	238	301	334	304	334	
Total Personal Services	<u>9,054</u>	<u>8,549</u>	<u>11,747</u>	<u>12,154</u>	<u>12,540</u>	6.75%
Supplies:						
Operating	34	2,675	2,300	2,400	2,500	
Heating Fuel	1,241	1,659	1,579	1,490	1,684	
Gas & Oil	0	0	0	0	0	
Repair & Maintenance	557	1,961	6,000	6,000	6,000	
Small Tools & Minor Equipment	0	0	750	750	750	
Total Supplies	<u>1,832</u>	<u>6,295</u>	<u>10,629</u>	<u>10,640</u>	<u>10,934</u>	2.86%

**CITY OF DETROIT LAKES
GENERAL FUND
2018 BUDGET**

	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2017 Estimate</u>	<u>2018 Budget</u>	<u>% Change 2017/2018</u>
EXPENDITURES						
PARKS AND RECREATION (continued)						
Pavillion (continued):						
Other Services & Charges:						
Insurance	9,595	9,112	9,568	8,725	9,162	
Utilities	2,856	3,262	3,522	9,700	3,980	
Outside Services	5,393	8,738	3,000	5,750	3,500	
Miscellaneous	100	498	100	500	500	
Total Other Services & Charges	<u>17,944</u>	<u>21,610</u>	<u>16,190</u>	<u>24,675</u>	<u>17,141</u>	5.88%
Total Pavillion	<u>28,830</u>	<u>36,454</u>	<u>38,566</u>	<u>47,470</u>	<u>40,615</u>	5.31%
Soccer Fields:						
Personal Services:						
Salary - Regular	0	734	750	750	1,000	
Salary - Overtime	0	0	0	0	0	
Salary - Temporary	1,308	1,317	1,702	1,660	1,710	
FICA Contributions	100	154	188	184	207	
PERA Contributions	0	55	56	56	75	
Workers' Compensation	61	50	57	52	57	
Total Personal Services	<u>1,469</u>	<u>2,310</u>	<u>2,752</u>	<u>2,703</u>	<u>3,049</u>	10.78%
Supplies:						
Operating	0	6	0	150	0	
Repair & Maintenance	17	0	1,750	1,600	1,750	
Small Tools & Minor Equipment	0	0	0	0	0	
Total Supplies	<u>17</u>	<u>6</u>	<u>1,750</u>	<u>1,750</u>	<u>1,750</u>	0.00%
Other Services & Charges:						
Utilities	11,819	9,820	19,500	13,000	18,087	
Outside Services	0	0	0	0	0	
Miscellaneous	0	0	0	0	0	
Total Other Services & Charges	<u>11,819</u>	<u>9,820</u>	<u>19,500</u>	<u>13,000</u>	<u>18,087</u>	-7.25%
Total Soccer Fields	<u>13,305</u>	<u>12,136</u>	<u>24,002</u>	<u>17,453</u>	<u>22,886</u>	-4.65%

**CITY OF DETROIT LAKES
GENERAL FUND
2018 BUDGET**

	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2017 Estimate</u>	<u>2018 Budget</u>	<u>% Change 2017/2018</u>
EXPENDITURES						
PARKS AND RECREATION (continued)						
Summer Recreation:						
Other Services & Charges:						
Director Contract	0	0	0	0	0	
DLCCC Contract	50,500	52,500	54,500	54,500	56,500	
Telephone	0	0	0	0	0	
IT Support	119	119	120	120	120	
Insurance	38	39	42	40	42	
Utilities	1,001	874	1,113	1,050	1,187	
Miscellaneous	12,918	0	0	0	0	
Total Other Services & Charges	<u>64,576</u>	<u>53,532</u>	<u>55,775</u>	<u>55,710</u>	<u>57,849</u>	3.72%
Total Summer Recreation Program	<u>64,576</u>	<u>53,532</u>	<u>55,775</u>	<u>55,710</u>	<u>57,849</u>	3.72%
Skating Rinks:						
Personal Services:						
Salary - Regular	2,324	5,248	5,500	5,000	5,500	
Salary - Overtime	0	0	103	100	103	
Salary - Temporary	6,350	6,456	6,560	6,400	6,592	
FICA Contributions	656	890	930	880	933	
PERA Contributions	174	438	420	383	420	
Workers' Compensation	289	523	594	540	594	
Total Personal Services	<u>9,793</u>	<u>13,555</u>	<u>14,107</u>	<u>13,302</u>	<u>14,142</u>	0.25%
Supplies:						
Operating	330	0	475	475	475	
Repair & Maintenance	265	194	500	500	500	
Total Supplies	<u>595</u>	<u>194</u>	<u>975</u>	<u>975</u>	<u>975</u>	0.00%
Other Services & Charges:						
Insurance	1,834	1,738	1,824	1,263	1,326	
Utilities	6,034	6,632	7,049	6,650	7,515	
Outside Services	12	494	750	500	500	
Total Other Services & Charges	<u>7,880</u>	<u>8,864</u>	<u>9,623</u>	<u>8,413</u>	<u>9,340</u>	-2.94%
Total Skating Rinks	<u>18,268</u>	<u>22,613</u>	<u>24,705</u>	<u>22,690</u>	<u>24,457</u>	-1.00%

**CITY OF DETROIT LAKES
GENERAL FUND
2018 BUDGET**

	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2017 Estimate</u>	<u>2018 Budget</u>	<u>% Change 2017/2018</u>
EXPENDITURES						
PARKS AND RECREATION (continued)						
Sports Arena:						
Personal Services:						
Salary - Regular	64,760	73,613	85,000	85,000	0	
Salary - Overtime	818	1,605	513	500	0	
Salary - Temporary	16,840	14,583	15,723	16,000	0	
FICA Contributions	6,118	6,756	7,744	7,765	0	
PERA Contributions	5,207	5,779	6,413	6,413	0	
Health Insurance	18,627	11,987	12,000	12,000	0	
Workers' Compensation	1,899	1,392	1,540	1,400	0	
Total Personal Services	<u>114,269</u>	<u>115,715</u>	<u>128,933</u>	<u>129,077</u>	<u>0</u>	-100.00%
Supplies:						
Operating	12,904	17,774	13,000	15,000	0	
Heating Fuel	21,222	21,745	32,865	23,000	0	
Gas & Oil	0	306	105	100	0	
Repair & Maintenance	22,410	7,425	24,000	24,000	0	
Small Tools & Minor Equipment	165	7,092	2,750	2,750	0	
Total Supplies	<u>56,701</u>	<u>54,342</u>	<u>72,720</u>	<u>64,850</u>	<u>0</u>	-100.00%
Other Services & Charges:						
Professional Fees	0	0	0	0	0	
Telephone	207	196	220	220	0	
IT Charges	833	833	840	840	0	
Travel, Meetings, Schools	209	20	100	100	0	
OSHA Safety Compliance	544	501	566	540	0	
Insurance	5,576	5,244	5,530	5,018	0	
Utilities	70,529	64,967	69,695	69,000	0	
Outside Services	18,308	40,052	46,100	46,100	0	
Miscellaneous	1,405	598	2,000	2,000	0	
Total Other Services & Charges	<u>97,611</u>	<u>112,411</u>	<u>125,051</u>	<u>123,818</u>	<u>0</u>	-100.00%
Total Sports Arena	<u>268,581</u>	<u>282,468</u>	<u>326,704</u>	<u>317,745</u>	<u>0</u>	-100.00%
TOTAL PARKS AND RECREATION	<u>\$888,880</u>	<u>\$761,613</u>	<u>\$844,573</u>	<u>\$846,402</u>	<u>\$554,638</u>	-34.33%
TOTAL PUBLIC WORKS	<u>\$2,660,319</u>	<u>\$2,608,371</u>	<u>\$2,898,344</u>	<u>\$2,867,712</u>	<u>\$2,585,017</u>	-10.81%

**CITY OF DETROIT LAKES
GENERAL FUND
2018 BUDGET**

	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2017 Estimate</u>	<u>2018 Budget</u>	<u>% Change 2017/2018</u>
MISCELLANEOUS EXPENDITURES						
Other Services & Charges:						
Annexation Fees	0	0	1,000	200	500	
Community Center Oper - Seniors	50,000	50,000	50,000	50,000	50,000	
Becker County Food Pantry	2,061	1,743	2,650	2,650	2,995	
Bad Debt	40	87	100	200	200	
Health Insurance - Retired	14,950	15,470	15,400	14,300	23,075	
Health Insurance - H S A	4,471	7,125	8,000	5,125	6,000	
Professional Fees	15,775	23,465	3,650	8,650	3,650	
Insurance - Unallocated	1,254	656	2,100	1,113	1,169	
Judgement & Losses	5,767	20,319	20,000	21,000	20,000	
Work Comp Losses	21,816	6,284	20,000	20,157	15,000	
Wellness Committee	0	1,993	0	0	2,000	
Severance Pay-Unallocated	19,361	53,136	75,000	36,400	50,000	
TOTAL MISCELLANEOUS	<u>135,495</u>	<u>180,278</u>	<u>197,900</u>	<u>159,795</u>	<u>174,589</u>	-11.78%
TOTAL EXPENDITURES	<u>5,659,352</u>	<u>5,736,461</u>	<u>6,232,084</u>	<u>6,193,196</u>	<u>5,836,628</u>	-6.35%
Other Financing Uses:						
Interfund Transfers to:						
Utility Funds - Health Ins Claims	0	4,102	0	0	0	
Storm Water Fund (Compliance Offic	0	0	5,000	0	0	
Equipment Fund	15,000	19,860	0	8,400	8,400	
Airport Fund	0	4,500	16,500	0	0	
Fire Dept	0	0	0	0	190,000	
Sports Arena Fund	0	0	0	25,000	110,000	
Bond Emergency Fund	50,000	50,000	50,000	50,000	50,000	
TOTAL OTHER FIN USES	<u>65,000</u>	<u>78,462</u>	<u>71,500</u>	<u>83,400</u>	<u>358,400</u>	401.26%
TOTAL EXPENDITURES AND OTHER FINANCING USES	<u>\$5,724,352</u>	<u>\$5,814,923</u>	<u>\$6,303,584</u>	<u>\$6,276,596</u>	<u>\$6,195,028</u>	-1.72%
			0		6,195,028	

**CITY OF DETROIT LAKES
SCHOOL LIAISON OFFICER
2018 BUDGET**

#104

	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2017 Estimate</u>	<u>2018 Budget</u>	
REVENUES:						
City Share	51,000	52,500	51,500	51,500	45,000	
School District Share	51,000	52,500	51,500	51,500	45,000	
Interest Income	23	71	10	10	10	
Total Revenues	<u>102,023</u>	<u>105,071</u>	<u>103,010</u>	<u>103,010</u>	<u>90,010</u>	-12.62%
EXPENDITURES						
Personal Services:						
Salary - Regular	61,332	56,701	62,000	62,400	64,746	
Salary - Overtime	1,519	1,550	1,500	1,500	1,500	
Medicare Contributions	782	829	921	927	961	
PERA Contributions	10,116	9,612	10,287	10,352	10,732	
Health Insurance	14,569	2,530	15,297	2,616	15,000	
Workers' Compensation	124	2,074	2,281	3,620	3,982	
Total Personal Services	<u>88,442</u>	<u>73,296</u>	<u>92,286</u>	<u>81,414</u>	<u>96,920</u>	5.02%
Other Expenses						
Vehicle Replacement Cost	2,500	2,500	4,375	4,375	4,375	
Taser/Radio Replacement Cost	0	0	800	975	975	
Supplies Incl Ammo	0	0	500	250	250	
Gas and Oil	1,683	980	1,260	1,592	1,672	
Clothing Allowance	1,229	347	925	925	950	
Vest	0	0	500	0	100	
Cellphone	360	360	360	360	480	
Travel, Meetings and Schools	910	0	900	900	900	
Insurance and Bonds	2,119	1,666	1,785	1,720	1,806	
Outside Services - R&M	0	0	2,300	0	2,300	
Miscellaneous	0	0	250	250	250	
Total Other Expenses	<u>8,801</u>	<u>5,853</u>	<u>13,955</u>	<u>11,347</u>	<u>14,058</u>	0.74%
Total Expenditures	<u>97,243</u>	<u>79,149</u>	<u>106,241</u>	<u>92,761</u>	<u>110,978</u>	4.46%
NET INCREASE IN FUND BALANCE	4,780	25,922	(3,231)	10,249	(20,968)	
BEGINNING FUND BALANCE	<u>7,403</u>	<u>12,183</u>	<u>19,762</u>	<u>38,105</u>	<u>48,354</u>	
ENDING FUND BALANCE	<u>12,183</u>	<u>38,105</u>	<u>16,531</u>	<u>48,354</u>	<u>27,386</u>	65.66%

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

	Restated 2015 Actual	Restated 2016 Actual	Restated 2017 Budget	Restated 2017 Estimate	2018 Budget	#204 % Change 2017/2018
REVENUES:						
Charges for Services:						
Township Fire Contracts	\$156,304	\$170,131	\$164,684	\$164,684	\$167,978	
Misc Service Charges	24,225	27,240	23,000	22,120	25,600	
Total Charges for Services	180,529	197,371	187,684	186,804	193,578	
Intergovernmental:						
Fire Relief Aid	92,076	95,898	90,000	92,500	95,000	
Fire Training Reimbursement	1,740	2,575	5,000	5,000	3,750	
Total Intergovernmental	93,816	98,473	95,000	97,500	98,750	
Total Revenues	274,345	295,844	282,684	284,304	292,328	
Other Financing Sources:						
Interfund Transfers From:						
General Fund	181,960	189,426	186,972	186,972	190,000	
TOTAL REVENUES AND OTHER FINANCING SOURCES	456,305	485,270	469,656	471,276	482,328	
EXPENDITURES						
Fire Protection:						
Personal Services:						
Salary-Fire Chief	\$11,058	\$11,268	\$11,788	\$7,524	\$7,712	
Salary-Assst/Deputy Fire Chiefs	0	0	2,460	2,508	2,571	
Salary-Volunteers	36,181	36,687	34,338	\$38,983	\$39,958	
FICA Contributions	160	163	219	209	226	
PERA Contributions	4,418	3,715	2,308	1,625	1,743	
Pensions-State Relief Association	92,898	95,838	93,600	92,500	95,000	
Pensions - Fire Calls	12,113	13,620	11,500	11,080	12,800	
Workers' Compensation	18,668	28,772	31,649	30,354	33,369	
Total Personal Services	175,496	190,063	187,861	184,763	193,399	2.95%
Supplies:						
Operating	3,939	9,136	6,000	5,992	6,000	
Heating Fuel	4,886	3,777	4,399	3,400	3,570	
Gas & Oil	4,661	4,398	5,250	4,545	5,000	
Repair & Maintenance	5,996	7,258	5,000	5,000	5,500	
Small Tools/Minor Equipment	22,474	18,741	25,000	25,000	25,000	
Total Supplies	41,956	43,310	45,649	43,937	45,070	-1.27%
Other Services & Charges:						
Professional Fees	0	1,217	1,000	1,000	1,000	
Telephone	2,011	2,299	2,700	2,220	2,220	
Travel, Meetings, Schools	10,249	11,588	12,000	12,000	12,000	
Insurance	9,829	8,502	8,932	8,256	8,669	
Utilities	8,096	8,260	8,904	8,700	9,831	
Outside Services-Equipment	30,823	36,920	30,000	30,000	35,000	
Outside Services-Building	4,487	4,670	7,500	12,180	7,500	
Physicals/Hepatitis Shots	12,511	3,229	6,000	6,000	3,750	
Miscellaneous	2,431	1,463	2,500	1,921	2,000	
Total Other Services & Charges	80,437	78,148	79,536	82,277	81,970	3.06%
TOTAL EXPENDITURES	297,889	311,521	313,046	310,977	320,439	
Other Financing Uses:						
Transfer to Fire Hall Debt Service Fund	32,000	35,000	35,000	35,000	35,000	
Transfer to Equipment Fund	126,417	138,749	121,610	125,299	126,869	
Total Other Financing Uses	158,417	173,749	156,610	160,299	161,869	
TOTAL EXPENDITURES AND OTHER FINANCING USES	456,305	485,270	469,656	471,276	482,328	2.70%
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)	-357.97%

**CITY OF DETROIT LAKES
LIBRARY FUND
2018 BUDGET**

#205

	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2017 Estimate</u>	<u>2018 Budget</u>	
REVENUES						
Taxes:						
Current Property Taxes	\$271,732	\$271,322	285,000	\$280,000	285,000	
Delinquent Property Taxes	6,256	901	0	500	0	
Total Taxes	<u>277,988</u>	<u>272,223</u>	<u>285,000</u>	<u>280,500</u>	<u>285,000</u>	0.00%
Miscellaneous:						
State Market Value Credit	0	0	0	0	0	
Interest Income	66	69	30	30	30	
Energy Credits	916	0	0	0	0	
Total Revenues	<u>278,970</u>	<u>272,292</u>	<u>285,030</u>	<u>280,530</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>278,970</u>	<u>272,292</u>	<u>285,030</u>	<u>280,530</u>	<u>285,030</u>	0.00%
EXPENDITURES:						
Operation & Maintenance						
Supplies:						
Operating	56	18	350	350	350	
Heating Fuel	6,552	4,899	6,000	5,980	6,219	
Repair & Maintenance	2,644	1,577	2,300	2,550	2,500	
Other Services & Charges:						
Lake Agassiz Contract	214,295	217,560	221,020	221,020	223,750	1.24%
Insurance	2,337	2,358	2,429	2,287	2,401	
Utilities	14,739	13,594	14,138	15,000	15,600	
Repair & Maintenance	6,071	13,461	20,000	20,000	20,000	
Janitorial Contract	15,540	14,245	14,672	15,540	16,006	
Professional Services	0	0	0	0	0	
Building Improvements/Repairs	0	0	0	0	0	
Total Expenditures	<u>262,234</u>	<u>267,712</u>	<u>280,909</u>	<u>282,727</u>	<u>286,826</u>	2.11%
NET INCREASE (DECREASE) IN FUND BALANCE	16,736	4,580	4,121	(2,197)	(1,796)	
FUND BALANCE-JANUARY 1	<u>45,413</u>	<u>62,149</u>	<u>66,729</u>	<u>66,729</u>	<u>64,532</u>	
FUND BALANCE-DECEMBER 31	<u>\$62,149</u>	<u>\$66,729</u>	<u>\$70,850</u>	<u>\$64,532</u>	<u>\$62,736</u>	-11.45%

**CITY OF DETROIT LAKES
EQUIPMENT/IMPROVEMENT FUND
LIBRARY CAPITAL PROJECT FUND
2018 BUDGET**

#205

	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2017 Estimate</u>	<u>2018 Budget</u>
REVENUES & OTHER FINANCING SOURCES					
Revenues:					
Miscellaneous					
Tax Levy	\$0	\$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	<u>10,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Revenues	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>
Total Revenues and Other Financing Sources	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>
EXPENDITURES					
Building Improvements	0	0	0	0	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>0</u>	<u>0</u>
NET INCREASE (DECREASE) IN FUND BALANCE	10,000	10,000	10,000	10,000	10,000
FUND BALANCE-JANUARY 1	<u>0</u>	<u>10,000</u>	<u>20,000</u>	<u>20,000</u>	<u>30,000</u>
FUND BALANCE-DECEMBER 31	<u><u>\$10,000</u></u>	<u><u>\$20,000</u></u>	<u><u>\$30,000</u></u>	<u><u>\$30,000</u></u>	<u><u>\$40,000</u></u>
2018 Expenditures					
None					<u> </u>
Total 2018 Expenditures					<u><u>\$0</u></u>
2019 Expenditures					
Upgrade HVAC System					<u>60,000</u>
Total 2018 Expenditures					<u><u>\$60,000</u></u>
Total 2019 Expenditures					

City Began Levy of \$10k Annually in 2015 to Support Capital Needs @ Library

**CITY OF DETROIT LAKES
AIRPORT FUND
2018 BUDGET**

#206

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2017</u>	<u>2018</u>	
	Actual	Actual	Budget	Estimate	Budget	
REVENUES						
Taxes:						
Current Property Taxes	\$40,019	\$44,420	\$80,000	\$80,000	\$125,000	55.13%
Delinquent Property Taxes	720	159	0	579	0	
Assessments - TaxiLane Impr (Schultz)	0	0	0	0	0	
Total Taxes	<u>40,739</u>	<u>44,579</u>	<u>80,000</u>	<u>80,579</u>	<u>125,000</u>	
Intergovernmental:						
State Aid - Toro Mower	40,332	0	0	0	0	
State Aid - Airport Enviro Study 2014	0	1,268	0	0	0	
State Aid - VASI Light Repairs & Tree Removal	14,864	11,342	0	15,600	0	
State Aid - Update Master Plan/AGIS 2015	0	0	0	0	0	
State Aid - Update Master Plan/Exhibit A	0	3,855	3,250	0	0	
State Aid - Prelim Eng (Drainage & GeoTech)	0	0	0	42,573	0	
State Aid - Design Eng & Property Acq	0	58,964	194,500	31,676	60,193	
State Aid - Construction Runway/Taxiway Extension to South	0	0	0	81,546	260,834	
State Aid - Utility Relocate	0	0	0	0	53,878	
State Aid - Wetland Credits	0	0	0	7,696	28,067	
Federal Aid - Prelim Eng (Drainage & GeoTech)	0	0	0	347,377	0	
Federal Aid - Update Master Plan/Exhibit A	0	202,951	58,500	0	0	
Federal Aid - Update Master Plan/AGIS 2015	56,066	0	0	0	0	
Federal Aid - Airport Enviro Study 2014	154,853	39,855	0	0	0	
Federal Aid - Land Appraisals	0	0	153,000	0	0	
Federal Aid - Design Eng & Property Acq	0	1,477,388	3,501,000	570,176	1,083,456	
Federal Aid - Construction Runway/Taxiway Extension to South	0	0	0	1,105,266	4,682,871	
Federal Aid - Utility Relocate	0	0	0	0	969,812	
Federal Aid - Wetland Credits	0	0	0	138,522	505,202	
State Aid - Operation and Maintenance	29,112	46,125	33,799	33,799	33,799	
County Share of Airport - Operations	45,000	45,000	80,000	80,000	125,000	11.11%
County Share of Capital Improvements	0	0	0	94,339	584,020	
County Less Levy for Operations Portion	0	0	0	(35,000)	(80,000)	
Miscellaneous:						
Interest on Investments	394	261	0	100	0	
Hangar Rents	121,794	135,979	125,000	140,000	140,000	
Miscellaneous	7,350	1,053	0	112,196	500	
Total Revenues	<u>510,504</u>	<u>2,068,620</u>	<u>4,229,049</u>	<u>2,846,444</u>	<u>8,572,631</u>	
OTHER FINANCING SOURCES						
Transfer from Other Funds	0	4,500	0	0	0	
Interfund Loan	0	0	0	0	0	
State Hangar Loan	0	0	0	0	0	
Bond Proceeds	0	0	0	0	1,000,000	
Sale of Equipment	0	0	0	0	0	
Total Revenues And Other Financing Sources	<u>510,504</u>	<u>2,073,120</u>	<u>4,229,049</u>	<u>2,846,444</u>	<u>9,572,631</u>	236.30%
EXPENDITURES:						
Operation & Maintenance						
Supplies:						
Operating	81	122	1,000	1,000	1,000	
Gas & Oil	502	2,047	2,149	2,000	2,100	
Repair & Maintenance	2,749	3,322	4,000	3,000	4,000	
Small Tools & Minor Equipment	0	2,704	500	500	500	
Management Contract	29,400	30,000	30,000	30,000	30,900	
Professional Services	3,406	2,512	6,000	5,000	6,500	
Meetings, Travel, Schools	3,298	3,485	4,000	5,300	4,000	
Insurance	25,969	24,598	25,336	23,032	24,184	
Utilities	19,215	21,119	22,386	19,150	21,640	

**CITY OF DETROIT LAKES
AIRPORT FUND
2018 BUDGET**

	2015 Actual	2016 Actual	2017 Budget	2017 Estimate	2018 Budget	
EXPENDITURES - (Continued)						
Other Services & Charges:						
Repair & Maintenance	26,044	12,914	20,000	40,000	20,000	
Snow Removal	2,092	2,272	3,000	2,700	3,000	
Mowing	2,183	4,412	2,500	2,500	2,500	
Permits	400	400	400	400	400	
Legal	0	0	20,500	500	500	
Miscellaneous	645	926	600	6,500	750	
Total Operation & Maintenance	115,984	110,833	142,371	141,582	121,973	-13.85%
Debt Service:						
Paul White Hangar (2016)	9,991	9,991	0	0	0	
Hangar No. 9 (2020)	22,980	21,065	22,980	24,895	22,980	
Hangar No. 10 (2022)	48,600	44,550	48,600	52,650	48,600	
Hangar No. 11	0	0	0	0	0	
Total Debt Service	81,571	75,606	71,580	77,545	71,580	-7.69%
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	0	0	35,000	80,000	
Transfer to Capital/Debt Service Reserve Fund - County	0	0	0	94,339	584,020	
Total Other Financial Uses	0	0	0	129,339	664,020	
TOTAL EXPENDITURES & OFUs	197,555	186,439	213,951	348,466	857,573	
Capital Outlay:						
VASI Light Repairs & Tree Removal	18,580	11,200	0	19,500	0	
Master Plan Update/AGIS 2015	59,018	217,690	0	3,187	0	
Airport Exhibit A	0	0	65,000	0	0	
Land Appraisals	0	0	0	0	25,000	
Design Engineering & Land Acquisition	0	1,446,093	3,890,000	633,528	1,203,839	
Prelim Eng (Drainage & GeoTech)	0	195,470	0	0	0	
Construction Taxiway Extension to South	0	0	0	1,253,252	5,340,907	
Utility Relocation	0	0	0	0	1,077,569	
Wetland Credits	0	0	0	153,913	581,336	
Environmental Assessment - 2014	163,091	40,824	0	19,122	0	
Toro Mower	0	0	0	0	0	
Total Capital Outlay	240,689	1,911,277	3,955,000	2,082,502	8,208,651	
Total Expenditures	438,244	2,097,716	4,168,951	2,430,968	9,066,224	272.95%
NET INCREASE (DECREASE) IN FUND BALANCE	72,260	(24,596)	60,098	415,476	506,407	
FUND BALANCE-JANUARY 1	116,338	188,598	164,002	164,002	579,478	
FUND BALANCE-DECEMBER 31	\$188,598	\$164,002	\$224,100	\$579,478	\$1,085,885	87.39%

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)

CITY OF DETROIT LAKES
AIRPORT FUND
2018 BUDGET

FUNDS REQUIRED ANALYSIS		Total	Airport	2018		Reserve	Subtotal
CAPITAL IMPROVEMENTS PROJECT & EQUIPMENT		Cost	Share	Airport		Needed	By Year
		<u> </u>	<u> </u>	<u>Share</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
2018 BUDGET**

#207

	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2017 Estimate</u>	<u>2018 Budget</u>	
REVENUES & OTHER FINANCING SOURCES						
Revenues:						
Taxes:						
Operating Expenses	\$34,214	\$30,759	\$0	\$0	\$15,000	
Payment on PU Electric Loan	50,000	50,000	50,000	50,000	50,000	
Tax Abatements	3,952	5,386	4,100	4,081	4,100	
Total Taxes	<u>88,166</u>	<u>86,145</u>	<u>54,100</u>	<u>54,081</u>	<u>69,100</u>	27.73%
Intergovernmental Revenue:						
State Planning Grant	0	0	0	0	0	
State Market Value Credit	0	0	0	0	0	
Total Intergovernmental Revenue	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	#DIV/0!
Miscellaneous:						
Interest on Investments	5,199	18,045	3,000	3,025	3,000	0.00%
Interest on Loans:						
B & W Properties - IRP	0	0	0	0	0	
HCB, Inc-(PU but Retained as Commission)	15,113	4,895	0	0	0	
Union Central - IRP	11,004	10,670	10,319	10,319	9,949	
No Port Welding - IRP	1,425	789	1,303	0	0	
No Port Welding - TIF	0	0	1,500	1,409	1,328	
Great No Pizza - IRP	961	0	0	0	0	
Venom - IRP	1,479	3,339	3,029	3,029	2,707	
Venom - IRP #2	0	0	3,204	3,204	2,767	
McKinley Group - DLDA	0	0	10,000	10,000	10,000	
Rural MNCEP - WCIF	4,823	4,029	0	0	0	
Total Interest on Loans	<u>34,805</u>	<u>23,722</u>	<u>29,355</u>	<u>27,961</u>	<u>26,751</u>	-8.87%
Rent (Anderson Property)	2,000	1,656	2,000	1,700	1,700	
Charges For Service:						
TIF Administrative Charges	71,484	24,500	23,500	20,800	25,000	
Loan & TIF Origination Fees	900	2,350	2,000	1,500	1,000	
Miscellaneous	121	0	0	0	0	
Total Revenues	<u>202,675</u>	<u>156,418</u>	<u>113,955</u>	<u>109,067</u>	<u>126,551</u>	11.05%

**CITY OF DETROIT LAKES
DEVELOPMENT AUTHORITY FUND
2018 BUDGET**

	2015 Actual	2016 Actual	2017 Budget	2017 Estimate	2018 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	0	0	792,476	0	
Sale of Property:						
Fixed Assets	0	0	0	0	0	
Land	1,002,002	15,000	28,000	28,000	28,000	
Total Other Financing Sources	1,002,002	15,000	28,000	820,476	28,000	
TOTAL REVENUES AND OTHER FINANCING SOURCES	\$1,204,677	\$171,418	\$141,955	\$929,543	\$154,551	8.87%
EXPENDITURES						
Administrative:						
Supplies:						
Office	205	162	1,000	1,000	1,000	
Postage	500	1,000	1,000	1,000	1,000	
Equipment	0	0	2,000	1,500	2,000	
Other Services & Charges:						
Professional Services/Misc. Legal	3,012	4,672	8,000	6,000	6,000	
Professional Services/Legal TIF Districts	7,359	12,041	12,000	14,000	14,000	
Meetings, Travel & Schools	231	40	500	500	500	
Advertising and Promotion	3,308	3,770	5,000	5,000	5,000	
Printing and Publication	92	438	1,000	1,000	1,000	
Insurance	581	521	573	1,203	1,323	
Tax Abatements	3,952	5,386	4,100	4,081	4,100	
TIF/Economic Dev. Legislation	0	1,870	2,000	2,000	2,000	
Miscellaneous (Dues & Memberships)	2,873	2,873	3,300	3,300	3,500	
Contributions/ Donations	9,500	0	0	0	0	
Audit	700	800	800	1,000	1,000	
Total Administrative Expenses	32,313	33,573	41,273	41,584	42,423	2.79%
Economic Development:						
City Comp Plan/WLD Study:						
Professional Services	0	0	0	65,000	0	
Gateway/Downtown Redevelopment Project:						
Purchase of Property	565	0	0	0	0	
Other Services (Façade Improvement)	3,100	2,500	5,000	5,000	5,000	
Professional Services	130	0	0	0	0	
City Owned Land						
Purchase of Property	279	121,170	10,000	0	100,000	
Legal & Miscellaneous	506	2,038	7,500	7,500	7,500	
Assessments	38,535	0	0	150,000	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
2018 BUDGET**

	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2017 Estimate</u>	<u>2018 Budget</u>	
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	19,476	20,270	0	0	0	
Interest on Note	4,823	4,029	0	0	0	
IDC Loan:						
Interest on Note	9,000	9,000	0	0	0	
Intermediary Relending Program:						
Principal on Note	18,658	18,844	19,033	19,033	19,224	
Interest on Note	1,904	1,717	1,529	1,529	1,339	
Total Economic Development	<u>96,976</u>	<u>179,568</u>	<u>93,062</u>	<u>298,062</u>	<u>183,063</u>	96.71%
Total Expenditures	<u>129,289</u>	<u>213,141</u>	<u>134,335</u>	<u>339,646</u>	<u>225,486</u>	67.85%
Other Financing Uses:						
Transfer to Other Funds:						
Transfer to Other Funds	12,607	295,344	0	0	0	
Other	0	0	0	0	0	
Total Other Financing Uses	<u>12,607</u>	<u>295,344</u>	<u>0</u>	<u>0</u>	<u>0</u>	
Total Expenditures & OFU	<u>141,896</u>	<u>508,485</u>	<u>134,335</u>	<u>339,646</u>	<u>225,486</u>	
NET INCREASE (DECREASE) IN FUND BALANCE	1,062,781	(337,067)	7,620	589,897	(70,935)	-1030.96%
FUND BALANCE-JANUARY 1	383,904	1,446,685	1,109,618	1,109,618	1,699,515	
Reserved For:						
Notes Receivable	1,378,558	1,015,092	656,661	907,969	782,558	
Unreserved	68,127	94,526	(140,576)	791,546	846,022	
FUND BALANCE-DECEMBER 31	<u>\$1,446,685</u>	<u>\$1,109,618</u>	<u>\$1,117,238</u>	<u>\$1,699,515</u>	<u>\$1,628,580</u>	45.77%

**CITY OF DETROIT LAKES
LODGING TAX FUND (TOURISM)
2018 BUDGET**

#208

	<u>2015</u> Actual	<u>2016</u> Actual	<u>2017</u> Budget	<u>2017</u> Estimate	<u>2018</u> Budget	
REVENUES						
Lodging Tax	\$230,287	\$238,090	\$225,000	\$220,000	\$220,000	
Tourism Grant	8,000	8,000	7,600	7,600	7,600	
Interest on Investments	287	245	225	225	225	
Total Revenues	<u>238,574</u>	<u>246,335</u>	<u>232,825</u>	<u>227,825</u>	<u>227,825</u>	-2.15%
EXPENDITURES						
Other Services And Charges						
Chamber Contract	31,128	31,750	32,375	32,375	32,861	
Administrative Charges	7,900	7,900	7,900	7,900	7,900	
Travel And Meetings	1,747	675	1,700	800	800	
Office Supplies	52	23	110	900	110	
Insurance	153	166	487	179	487	
Total Other Services & Charges	<u>40,980</u>	<u>40,514</u>	<u>42,572</u>	<u>42,154</u>	<u>42,158</u>	-0.97%
Marketing and Promotions						
Memberships	1,465	1,425	1,700	1,700	1,480	
Lead Management	8,681	6,101	9,300	9,300	6,300	
Advertising	171,368	196,703	151,253	155,000	154,889	
Events	23,480	28,450	28,000	28,000	23,000	
Total Marketing And Promotions	<u>204,994</u>	<u>232,679</u>	<u>190,253</u>	<u>194,000</u>	<u>185,669</u>	
Total Expenditures	<u>245,974</u>	<u>273,193</u>	<u>232,825</u>	<u>236,154</u>	<u>227,827</u>	-2.15%
NET INCREASE (DECREASE)						
IN FUND BALANCE	(7,400)	(26,858)	0	(8,329)	(2)	
FUND BALANCE-JANUARY 1	<u>128,510</u>	<u>121,110</u>	<u>94,252</u>	<u>94,252</u>	<u>85,923</u>	
FUND BALANCE-DECEMBER 31	<u>\$121,110</u>	<u>\$94,252</u>	<u>\$94,252</u>	<u>\$85,923</u>	<u>\$85,922</u>	-8.84%

Contract between Tourism Board & Chamber expires 6/30/1x
Per Consensus of Tourism Board at Meeting of 08/12/17

**CITY OF DETROIT LAKES
STORM WATER FUND
2018 BUDGET**

#209

	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2017 Estimate</u>	<u>2018 Budget</u>	
REVENUES						
Storm Water Fees:						
Residential	\$167,660	\$179,903	\$184,000	\$183,840	\$193,900	
Commercial and Others	357,633	373,057	388,000	381,680	390,000	
Total Storm Water Fees:	<u>525,293</u>	<u>552,960</u>	<u>572,000</u>	<u>565,520</u>	<u>583,900</u>	2.08%
Miscellaneous:						
Penalty on Late Payments	3,827	3,700	3,400	3,800	3,400	
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	0	0	
Miscellaneous Service Revenue	0	6,430	500	400	500	
Interest on Investments	4,009	2,779	3,750	3,500	3,750	
TOTAL REVENUES	<u>533,129</u>	<u>565,869</u>	<u>579,650</u>	<u>573,220</u>	<u>591,550</u>	2.05%
EXPENDITURES						
Storm Water						
Personal Services:						
Salary - Regular	23,376	58,325	105,000	66,400	77,683	
Salary - Overtime	0	529	500	500	500	
Salary - Temp	1,439	5,646	0	1,000	1,000	
FICA Contributions	1,778	4,577	8,071	5,118	5,981	
PERA Contributions	1,753	4,414	7,913	5,018	5,939	
Workers' Compensation	2,635	1,724	1,896	6,568	7,225	
Total Personal Services	<u>30,981</u>	<u>75,215</u>	<u>123,380</u>	<u>84,603</u>	<u>98,328</u>	-20.30%
Supplies:						
Gas & Oil	0	0	0	290	305	
Repair & Maintenance - General	3,460	7,118	2,500	4,000	3,000	
Repair & Maintenance - Ponds	0	0	1,000	2,800	2,800	
Repair & Maintenance - Lifts	4,246	0	4,500	4,500	5,000	
Small Tools & Minor Equipment	470	776	2,300	2,300	0	
Total Supplies	<u>8,176</u>	<u>7,894</u>	<u>10,300</u>	<u>13,890</u>	<u>11,105</u>	7.81%
Other Charges & Services:						
Professional Services	846	2,184	5,000	1,000	1,000	
GIS Maintenance	0	0	1,200	1,200	1,200	
SCADA System/Telephone	4,000	4,000	4,000	4,000	4,000	
Telephone/Cellular	0	277	420	420	420	
Travel Meetings & Schools	0	2,769	2,300	2,300	2,300	
Insurance	402	373	392	1,886	1,980	
Utilities	4,507	7,325	7,618	6,857	7,748	
Repair & Maintenance - General	46,643	34,242	35,000	40,000	40,000	
Repair & Maintenance - Ponds	5,815	4,957	15,000	15,000	17,500	
Repair & Maintenance - Lifts	0	0	7,500	5,000	5,000	
Lease of Property	4,548	4,685	4,826	4,826	4,971	
Miscellaneous	1,353	1,535	1,500	1,600	1,600	
Total Other Services & Charges	<u>68,114</u>	<u>62,347</u>	<u>84,755</u>	<u>84,089</u>	<u>87,719</u>	3.50%
Total Storm Water Operations	<u>107,271</u>	<u>145,456</u>	<u>218,435</u>	<u>182,582</u>	<u>197,152</u>	-9.74%

**CITY OF DETROIT LAKES
STORM WATER FUND
2018 BUDGET**

	2015 Actual	2016 Actual	2017 Budget	2017 Estimate	2018 Budget	
EXPENDITURES (Cont'd)						
Street Cleaning						
Personal Services:						
Salary - Regular	41,501	46,679	53,410	44,200	45,000	
FICA Contributions	2,897	3,250	4,086	3,381	3,443	
PERA Contributions	3,113	3,501	4,006	3,315	3,375	
Workers' Compensation	2,635	2,897	3,042	4,760	4,998	
Total Personal Services	50,146	56,327	64,543	55,656	56,816	-11.97%
Supplies:						
Gas & Oil	3,849	3,592	3,772	5,000	5,250	
Repair & Maintenance	17,984	18,901	15,000	15,500	15,000	
Total Supplies	21,833	22,493	18,772	20,500	20,250	7.88%
Other Charges & Supplies:						
Travel Meetings & Schools	0	1,287	1,500	0	0	
Insurance	411	498	523	324	340	
Repair & Maintenance	3,259	24,861	6,500	15,000	15,000	
Total Other Services & Charges	3,670	26,646	8,523	8,300	15,340	79.99%
Total Street Cleaning Operations	75,649	105,466	91,838	84,456	92,406	0.62%
Total Operations	182,920	250,922	310,273	267,039	289,557	-6.68%
Bad Debt	109	218	500	500	500	
Capital Outlay:						
Capital Projects	0	0	0	223,000	75,000	
Land for Ponds	0	0	0	8,000	0	
New Vactor	55,925	152,939	0	0	0	
Arena Lifts	22,478	0	0	0	0	
Drge Work So Shore Dr Boat Land	0	14,500	0	0	0	
Total Capital Outlay	78,403	167,439	0	231,000	75,000	
Debt Service:						
Principal on General Fund Loan	50,000	0	0	0	0	
Interest on General Fund Loan	2,000	0	0	0	0	
Principal on 2002 Bond - #508	14,238	12,563	14,238	14,238	14,238	
Interest on 2002 Bond	1,378	1,315	1,231	1,231	1,117	
Principal on 2003/4 Bond - #509	21,750	25,375	23,200	23,200	22,475	
Interest on 2003/4 Bond	9,244	2,754	2,603	2,603	2,421	
Principal on 2005 Bond - #510	24,500	25,400	0	0	0	
Interest on 2005 Bond	10,726	5,133	0	0	0	
Principal on 2015/2005 Bond - #510A	0	0	23,000	23,000	23,000	
Interest on 2015/2005 Bond	0	5,844	5,048	5,048	4,588	
Principal on 2006 Bond - #511	35,400	35,400	35,400	35,400	0	
Interest on 2006 Bond	14,532	14,532	6,204	6,204	0	

**CITY OF DETROIT LAKES
STORM WATER FUND
2018 BUDGET**

	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2017 Estimate</u>	<u>2018 Budget</u>	
EXPENDITURES (Cont'd)						
Debt Service (Cont'd)						
Principal on 2015/2006 Bond - #511A	0	0	0	0	24,500	
Interest on 2015/2006 Bond	0	6,761	6,399	6,399	6,105	
Principal on 2011 Bond - #501	23,220	23,220	22,575	22,575	22,575	
Interest on 2011 Bond	13,796	12,836	13,114	13,114	12,691	
Principal on 2014 Bond - #507	0	0	17,500	17,500	17,500	
Interest on 2014 Bond	33,209	26,262	12,291	12,291	11,771	
Principal on 2015 Bond - #505	0	0	10,000	10,000	10,000	
Interest on 2015 Bond	0	4,137	6,875	6,875	6,675	
Principal on 20xx Bond - #50x	0	0	0	0	0	
Interest on 20xx Bond	0	0	0	0	0	
Total Debt Service:	<u>253,993</u>	<u>203,548</u>	<u>201,695</u>	<u>199,678</u>	<u>179,656</u>	
Transfers to Other Funds	<u>0</u>	<u>33,857</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	
TOTAL EXPEND & TRANSFERS	<u>515,425</u>	<u>655,984</u>	<u>517,468</u>	<u>703,217</u>	<u>549,713</u>	6.23%
EXCESS REVENUES OVER EXPENDITURES	17,704	(90,115)	62,182	(129,997)	41,837	
FUND BALANCE - JANUARY 1	<u>361,463</u>	<u>379,167</u>	<u>289,052</u>	<u>289,052</u>	<u>159,055</u>	
FUND BALANCE - DECEMBER 31	<u>\$379,167</u>	<u>\$289,052</u>	<u>\$351,234</u>	<u>\$159,055</u>	<u>\$200,892</u>	-42.80%
	<u>Rate</u>	<u>Rate</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>	#508 16.75%
	2017	0.70%	14,238	1,231	15,468	
	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>\$103,850</u>	<u>\$5,251</u>	<u>\$109,101</u>	

**CITY OF DETROIT LAKES
STORM WATER FUND
2018 BUDGET**

<u>2004 Bond Payment Schedule Due February 1</u>					#509 14.50%
<u>Year</u>	<u>Rate</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>	
2017	0.70%	23,200	2,603	25,803	
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>\$196,475</u>	<u>\$14,905</u>	<u>\$211,380</u>	

<u>2015 Refunded Bond Pymt Schedule (2005) Due February 1</u>					#510A 10.00%
<u>Year</u>	<u>Rate</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>	
2017	2.00%	23,000	5,048	28,048	
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>\$229,500</u>	<u>\$27,774</u>	<u>\$257,274</u>	

<u>2006 Bond Payment Schedule Due February 1</u>					#511 12.00%
<u>Year</u>	<u>Rate</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>	
2017	4.00%	35,400	6,204	41,604	
		<u>\$35,400</u>	<u>\$6,204</u>	<u>\$41,604</u>	

**CITY OF DETROIT LAKES
STORM WATER FUND
2018 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%
2017	2.00%	0	6,399	6,399	
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	
		\$232,500	\$39,494	\$271,994	

<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%
2017	1.45%	22,575	13,114	35,689	
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%	-	-	-	
		416,670	132,350	549,020	

**CITY OF DETROIT LAKES
STORM WATER FUND
2018 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%
2017	3.80%	17,500	12,291	29,791	
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	
		<u>320,600</u>	<u>118,624</u>	<u>439,224</u>	

<u>2015 Bond Pymt Schedule Due February 1</u>					
<u>Year</u>	<u>Rate</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>	5.15%
2017	2.00%	10,000	6,875	16,875	
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	
		<u>250,000</u>	<u>82,113</u>	<u>332,113</u>	

CITY OF DETROIT LAKES
STORM WATER FUND
2018 BUDGET

	#510A 2005 Bonds	#508 2002/03 Bonds	General Fund Loan	#509 2004 Bonds	#511/#511A 2006 Bonds	#501 2011 Bonds	#507 2014 Bonds	#505 2015 Bonds	Total
2017	28,048	15,468		25,803	48,003	35,689	29,791	16,875	199,677
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
2034								15,769	15,769
	<u>\$257,274</u>	<u>\$109,101</u>	<u>\$0</u>	<u>\$211,380</u>	<u>\$313,598</u>	<u>\$549,020</u>	<u>\$439,224</u>	<u>\$332,113</u>	<u>\$2,211,709</u>
					\$313,598				\$2,211,709
									\$2,211,709

**EQUIPMENT/IMPROVEMENT FUND
FIRE DEPARTMENT
2018 BUDGET**

#210

	2015 Actual	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
REVENUES & OTHER FINANCING SOURCES					
Revenues:					
Charge for Services:					
Fire Protection Contracts	\$114,304	\$125,129	\$127,000	\$124,684	\$0
Fire/Rescue Calls	36,725	34,740	23,000	23,000	0
Miscellaneous Fire Charges	2,849	6,694	2,500	2,600	0
Miscellaneous:					
Interest on Investments	0	0	0	0	0
Contributions and Donations	9,284	12,500	6,000	0	0
State Training Grant	0	0	0	0	0
FEMA Fire Grant (Radios)	57,918	0	0	0	0
Sale of Equipment	0	0	0	0	75,000
Total Revenues	221,080	179,063	158,500	150,284	75,000
Other Financing Sources:					
Transfer From General Fund	0	0	0	0	126,889
TOTAL REVENUES & OFS	221,080	179,063	158,500	150,284	201,889
EXPENDITURES AND OTHER FINANCING USES					
Expenditures:					
Public Safety:					
Fire Relief Association	24,613	21,120	11,500	15,250	3,750
Fire Equipment/GPS System	0	0	0	0	0
Fire Equipment/Fire Truck	0	0	250,000	250,000	280,438
Fire Equipment/ARMER Radios	98,621	0	5,000	0	0
Fire Equipment/Air Packs	0	0	0	42,000	42,000
Fire Equipment/Other	1,299	25,768	6,000	10,500	0
Fire Equipment/Federal Grant Equip	0	0	0	0	0
Total Expenditures	124,533	46,888	272,500	317,750	326,188
NET INCREASE (DECREASE) IN FUND BALANCE	96,547	132,175	(114,000)	(167,466)	(124,299)
FUND BALANCE-JANUARY 1	67,522	164,069	296,244	296,244	128,778
FUND BALANCE-DECEMBER 31	\$164,069	\$296,244	\$182,244	\$128,778	\$4,479
2015 Expenditures					
ARMER Radios	98,621				
Total 2015 Expenditures	\$98,621				
2016 Expenditures					
Washer & Plumbing/Electrical		12,616			
Dryer		7,891			
Pager		1,051			
Turnout Gear		4,210			
Total 2016 Expenditures		\$25,768			
2017 Expenditures					
Dryer			6,000	0	
ARMER Radios			5,000	0	
JL-QE Power Units			0	10,500	
Air Packs			0	42,000	
Engine #2 Chassis			250,000	250,000	
Total 2017 Expenditures			\$261,000	\$302,500	
2018 Expenditures					
Air Packs					0
Engine #2 Body					42,000
Total 2018 Expenditures					280,438
					\$322,438

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

#210

	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2017 Estimate</u>	<u>2018 Budget</u>
REVENUES & OTHER FINANCING SOURCES					
Revenues:					
Taxes:					
Property Tax Levy	\$59,445	\$59,445	\$64,445	\$64,445	\$64,445
Excess/(Shortfall) Collections	609	1,594	0	0	0
	<u>60,054</u>	<u>61,039</u>	<u>64,445</u>	<u>64,445</u>	<u>64,445</u>
Miscellaneous:					
Sale of Equipment	7,150	4,500	10,000	2,500	4,000
Contributions and Donations	500	10,500	0	0	0
Federal Police Equipment Grant	0	0	0	0	0
Auction Proceeds	2,274	1,563	0	0	0
Instant Alert Charges	0	0	0	0	0
Transfer from General Fund	15,000	19,860	0	0	0
Transfer from School Liaison Fund	2,500	2,500	5,175	5,175	5,175
Transfer from Liquor Fund	80,000	0	0	0	0
Interest on Investments	0	0	0	0	0
Total Revenues	<u>167,478</u>	<u>99,962</u>	<u>79,620</u>	<u>72,120</u>	<u>73,620</u>
EXPENDITURES					
Police Department					
Building Improvements	0	0	0	16,380	0
Instant Alert System	0	0	0	0	0
Police Department Equipment	30,707	112,211	43,000	46,800	79,000
Transfer to Liquor Fund - Loan	0	0	0	0	0
Total Expenditures	<u>30,707</u>	<u>112,211</u>	<u>43,000</u>	<u>62,980</u>	<u>79,000</u>
NET INCREASE (DECREASE) IN FUND BALANCE	136,771	(12,249)	36,620	9,140	(5,380)
FUND BALANCE-JANUARY 1	<u>(144,807)</u>	<u>(8,036)</u>	<u>(20,286)</u>	<u>(20,286)</u>	<u>(11,146)</u>
FUND BALANCE-DECEMBER 31	<u>(\$8,036)</u>	<u>(\$20,286)</u>	<u>\$16,334</u>	<u>(\$11,146)</u>	<u>(\$16,526)</u>
2015 Expenditures					
One New Patrol Cars - Equipped	<u>30,707</u>				
Total 2015 Expenditures	<u>\$30,707</u>				
2016 Expenditures					
Squad Videos		9,640			
Three Radar Speed Units		17,520			
Three New Patrol Cars - Equipped		<u>85,051</u>			
Total 2016 Expenditures		<u>\$112,211</u>			
2017 Expenditures					
One New Patrol Car - Equipped			36,000	35,000	
Roof Replacement			0	16,380	
Radio for New Officer			0	4,600	
Taser Equipment (5 units)			<u>7,000</u>	<u>7,000</u>	
Total 2017 Expenditures			<u>\$43,000</u>	<u>\$62,980</u>	
2018 Expenditures					
Two New Patrol Car - Equipped					72,000
Taser Equipment (5 units)					<u>7,000</u>
Total 2018 Expenditures					<u>\$79,000</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
2018 BUDGET**

#210

	<u>2014 Actual</u>	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2017 Estimate</u>	<u>2018 Budget</u>
REVENUES & OTHER FINANCING SOURCES					
Revenues:					
Taxes:					
Property Tax Levy	\$160,075	\$160,075	\$160,075	\$160,075	\$170,000
Excess/(Shortfall) Collections	2,007	6,329	0	0	0
Miscellaneous:					
Sale of Misc. Equipment	0	0	0	0	0
Assist Wadena - Tornado	0	0	0	0	0
Energy Grant	0	0	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>162,082</u>	<u>166,404</u>	<u>160,075</u>	<u>160,075</u>	<u>170,000</u>
EXPENDITURES					
Public Works:					
Transfer to Bldg Capital Fund	0	160,000	0	0	0
Energy Upgrade	0	0	0	0	0
PW Maintenance Facility	0	0	0	0	0
Streets & Highways Equip. Purchases	92,566	175,015	225,000	180,000	295,000
Total Expenditures	<u>92,566</u>	<u>335,015</u>	<u>225,000</u>	<u>180,000</u>	<u>295,000</u>
NET INCREASE (DECREASE) IN FUND BALANCE	69,516	(168,611)	(64,925)	(19,925)	(125,000)
FUND BALANCE-JANUARY 1	<u>553,221</u>	<u>622,737</u>	<u>454,126</u>	<u>454,126</u>	<u>434,201</u>
FUND BALANCE-DECEMBER 31	<u>\$622,737</u>	<u>\$454,126</u>	<u>\$389,201</u>	<u>\$434,201</u>	<u>\$309,201</u>
2015 Expenditures					
Land Acq & Utilities	0				
Half Fueling Station	0				
Half Auto Wash	0				
2015 Int'l Plow for 2014 Truck	92,566				
Total 2015 Expenditures	<u>\$92,566</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			225,000	0	
Front End Loader			0	180,000	
Total 2017 Expenditures			<u>\$225,000</u>	<u>\$180,000</u>	
2018 Expenditures					
One Ton Truck					50,000
Armer Radios					20,000
Road Grader					225,000
Total 2018 Expenditures					<u>\$295,000</u>

**CITY OF DETROIT LAKES
EQUIPMENT/IMPROVEMENT FUND
NEW PUBLIC WORKS FACILITY
2018 BUDGET**

#210

	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2017 Estimate</u>	<u>2018 Budget</u>
REVENUES & OTHER FINANCING SOURCES					
Revenues:					
Miscellaneous					
Tax Levy	\$36,000	\$76,000	\$121,000	\$121,000	\$168,500
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	0	160,000	0	0	0
Transfer From General Fund	0	0	0	0	0
Total Revenues	<u>36,000</u>	<u>236,000</u>	<u>121,000</u>	<u>121,000</u>	<u>168,500</u>
Total Revenues and Other Financing Sources	<u>36,000</u>	<u>236,000</u>	<u>121,000</u>	<u>121,000</u>	<u>168,500</u>
EXPENDITURES					
Park and Recreation					
Facility Study/Architect & Engineer	0	0	55,000	0	55,000
Building Construction	0	0	0	0	0
Land	80,000	0	0	0	0
Land Improvements	0	0	75,000	0	75,000
Debt Service Payments	0	0	0	0	0
Total Expenditures	<u>80,000</u>	<u>0</u>	<u>130,000</u>	<u>0</u>	<u>130,000</u>
NET INCREASE (DECREASE) IN FUND BALANCE	(44,000)	236,000	(9,000)	121,000	38,500
FUND BALANCE-JANUARY 1	0	(44,000)	192,000	192,000	313,000
FUND BALANCE-DECEMBER 31	<u>(\$44,000)</u>	<u>\$192,000</u>	<u>\$183,000</u>	<u>\$313,000</u>	<u>\$351,500</u>
2015 Expenditures					
Tower Road Land	<u>80,000</u>				
Total 2015 Expenditures	<u>\$80,000</u>				
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	0	
Total 2017 Expenditures			<u>\$130,000</u>	<u>\$0</u>	
2018 Expenditures					
Architect & Engineer					55,000
Site Preparation/Utilities					75,000
Total 2018 Expenditures					<u>\$130,000</u>

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

#210

	2015 Actual	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
REVENUES & OTHER FINANCING SOURCES					
Revenues:					
Taxes:					
Property Tax Levy	\$70,000	\$40,000	\$70,000	\$70,000	\$70,000
Excess/(Shortfall) Collections	717	1,072	0	0	0
Miscellaneous:					
Donations	11,824	10,000	10,000	10,000	10,000
Rent- Legion Campground	7,500	7,500	7,500	7,500	7,500
Interest on Investments	0	0	0	0	0
Grant - Playground Equip (Bremer)	0	0	0	0	0
Payment on Interfund Loan	0	0	0	0	13,000
Transfer from Park Dedication (Pavillion)	0	0	0	0	0
Transfer from DA Fund - Skating	0	0	0	0	0
Transfer from Liquor Fund	0	0	0	0	0
Total Revenues	90,041	58,572	87,500	87,500	100,500
EXPENDITURES					
Park and Recreation:					
Facilities Study	0	0	0	0	0
Park Equipment Purchases	47,243	58,446	40,000	27,500	35,000
Other Park Capital	0	0	40,500	53,709	86,000
Rossman Skating Rinks	0	0	10,000	10,000	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	33,800	33,800	0
Transfer to Washington Ballpark	0	0	0	0	0
Total Expenditures	47,243	58,446	124,100	124,809	121,000
NET INCREASE (DECREASE) IN FUND BALANCE	42,798	126	(36,800)	(37,309)	(20,500)
FUND BALANCE-JANUARY 1	208,766	251,564	251,690	251,690	214,381
FUND BALANCE-DECEMBER 31	\$251,564	\$251,690	\$215,090	\$214,381	\$193,881
2015 Expenditures					
3/4 Ton Truck w/Lift	32,249				
Rotary Soccer Irrigation (Phase IV)	0				
Snowplow Lights & Alarms	7,895				
Long Lake Park Sign	7,099				
Long Lake Picnic Shelter	0				
Total 2015 Expenditures	\$47,243				
2016 Expenditures					
Toro Mower - 4000D		58,446			
		0			
Total 2016 Expenditures		\$58,446			
2017 Expenditures					
Toro Workman			20,000	12,000	
Sign - Sucker Creek Preserve			8,000	8,000	
Floor Scrubber - Pavilion			7,500	7,500	
City Water/Sewer Svc - Long Lake Park			15,000	6,363	
Concrete Structures for Skateboard Park			10,000	10,000	
Dog Park			0	17,346	
Irrigation for 3/4 Soccer Fields			20,000	20,000	
New Boards - Outdoor Skating Rink			10,000	10,000	
Total 2017 Expenditures			\$90,500	\$91,209	
2018 Expenditures					
Resurface Tennis Courts					18,000
Sm Shelter - Peoples Park					10,000
Sign - TBD					8,000
Add Pickle Ball Courts					20,000
Concrete Structures Skateboard Park					10,000
Pickup					35,000
Frisbee Disc Golf (Wash Park/Long Lake)					20,000
Total 2018 Expenditures					\$121,000

**CITY OF DETROIT LAKES
EQUIPMENT/IMPROVEMENT FUND
SPORTS ARENA
2018 BUDGET**

#210

	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2017 Estimate</u>	<u>2018 Budget</u>
REVENUES & OTHER FINANCING SOURCES					
Revenues:					
Taxes:					
Property Tax Levy	\$24,700	\$24,700	\$24,700	\$24,700	\$24,700
Excess/(Shortfall) Collections	253	662	0	0	0
	<u>24,953</u>	<u>25,362</u>	<u>24,700</u>	<u>24,700</u>	<u>24,700</u>
Miscellaneous:					
Interest on Investments	0	0	0	0	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>0</u>	<u>0</u>
Total Revenues	<u>24,953</u>	<u>25,362</u>	<u>24,700</u>	<u>24,700</u>	<u>24,700</u>
Other Financing Sources:					
Transfer from Sports Arena Fund	0	0	0	0	20,000
Transfer from General Fund	0	0	0	25,000	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>25,000</u>	<u>0</u>
Total Revenues and Other Financing Sources	<u>24,953</u>	<u>25,362</u>	<u>24,700</u>	<u>49,700</u>	<u>44,700</u>
EXPENDITURES					
Park and Recreation:					
Sports Arena - Upgrades	0	0	0	0	48,000
Sports Arena - Equipment	0	6,100	0	0	0
Sports Arena - Lighting	0	0	0	0	0
Sports Arena - Ceiling	0	0	0	0	0
	<u>0</u>	<u>6,100</u>	<u>0</u>	<u>0</u>	<u>48,000</u>
Total Expenditures	<u>0</u>	<u>6,100</u>	<u>0</u>	<u>0</u>	<u>48,000</u>
NET INCREASE (DECREASE) IN FUND BALANCE	\$24,953	\$19,262	\$24,700	\$49,700	(\$3,300)
FUND BALANCE-JANUARY 1	<u>34,691</u>	<u>59,644</u>	<u>78,906</u>	<u>78,906</u>	<u>128,606</u>
FUND BALANCE-DECEMBER 31	<u><u>\$59,644</u></u>	<u><u>\$78,906</u></u>	<u><u>\$103,606</u></u>	<u><u>\$128,606</u></u>	<u><u>\$125,306</u></u>
2015 Expenditures					
	\$ -				
	<u>\$ -</u>				
Total 2015 Expenditures	<u><u>\$ -</u></u>				
2016 Expenditures					
Rink Edger (Electric)		\$ 6,100			
Total 2016 Expenditures		<u><u>\$ 6,100</u></u>			
2017 Expenditures					
			\$ -	\$ -	
Total 2017 Expenditures			<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	
2018 Expenditures					
Replace Electric Service Panel/Transformers					\$ 24,000
Replace Furnace in Main Lobby					<u>\$ 24,000</u>
Total 2018 Expenditures					<u><u>\$ 48,000</u></u>

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

#210

	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2017 Estimate</u>	<u>2018 Budget</u>
REVENUES & OTHER FINANCING SOURCES					
Revenues:					
Miscellaneous					
Tax Levy	\$0	\$0	\$10,000	\$10,000	\$0
Donations/Contributions	0	0	0	0	0
Grant	0	0	250,000	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>0</u>	<u>260,000</u>	<u>10,000</u>	<u>0</u>
Total Revenues and Other Financing Sources	<u>0</u>	<u>0</u>	<u>260,000</u>	<u>10,000</u>	<u>0</u>
EXPENDITURES					
Park and Recreation:					
Building Improvements	0	0	300,000	0	0
Field Improvements	0	0	0	0	0
Total Expenditures	<u>0</u>	<u>0</u>	<u>300,000</u>	<u>0</u>	<u>0</u>
NET INCREASE (DECREASE) IN FUND BALANCE	0	0	(40,000)	10,000	0
FUND BALANCE-JANUARY 1	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>10,000</u>
FUND BALANCE-DECEMBER 31	<u>\$0</u>	<u>\$0</u>	<u>(\$40,000)</u>	<u>\$10,000</u>	<u>\$10,000</u>
2017 Expenditures					
Park Building & Amenities			300,000	0	
Total 2017 Expenditures			<u>\$300,000</u>	<u>\$0</u>	
2018 Expenditures					
Park & Amenities					0
Total 2018 Expenditures					<u>\$0</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
2018 BUDGET

#210

	2015 Actual	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
REVENUES & OTHER FINANCING SOURCES					
Revenues:					
Taxes:					
Property Tax Levy - Technology	\$55,000	\$45,166	\$60,000	\$60,000	\$60,000
Property Tax Levy - Pavilion	\$0	\$0	\$0	\$0	\$0
Excess/(Shortfall) Collections	563	1,206	0	0	0
Interest on Investments	6,251	3,625	2,000	2,000	2,000
MAHUBE	0	0	0	0	0
Sale of Property	0	0	0	0	0
Total Revenues	61,814	49,997	62,000	62,000	62,000
OTHER FINANCING SOURCES					
Transfer from General Fund	0	0	0	0	0
Total Revenues and Other Financing Sources	61,814	49,997	62,000	62,000	62,000
EXPENDITURES					
General Government					
City Administrator	3,981	4,235	11,500	12,902	16,685
Technology	77,401	39,118	53,071	37,391	44,913
Admin Bldg	0	0	0	0	0
Protective Inspection	0	0	10,000	0	0
Pavilion	0	0	0	0	0
Building Facility Study	0	15,023	0	1,427	0
Total Expenditures	81,382	58,376	74,571	51,720	61,598
NET INCREASE (DECREASE) IN FUND BALANCE	(\$19,568)	(\$8,379)	(\$12,571)	\$10,280	\$402
FUND BALANCE-JANUARY 1	110,742	91,174	82,795	82,795	93,075
FUND BALANCE-DECEMBER 31	\$91,174	\$82,795	\$70,224	\$93,075	\$93,477
2015 Expenditures					Net of Rav for Assmt/Invest Pro <u>\$87,277</u>
Software Maintenance	7,080				
Copier Lease	3,881				
Tablets/Scanners/etc	6,894				
GIS Implementation	40,000				
Laserfiche Implementation	18,547				
Virus Scanner	4,900				
Pictometry	0				
Total 2015 Expenditures	\$81,382				
2016 Expenditures					
Software Maintenance		7,380			
Copier Lease		4,235			
Server Upgrade - INCODE		3,649			
Assessment Program		1,800			
Hdwe Migration Licenses		8,000			
Laserfiche Licenses & Upgrade		8,558			
Other Hdwe		9,731			
Facility Study		15,023			
		0			
Total 2016 Expenditures		\$58,376			
2017 Expenditures					
Facility Study			0	1,427	
Assessment Program			0	0	
Compliance Officer Vehicle			10,000	0	
Software Maintenance - INCODE			7,500	7,717	
Copier Lease			4,000	4,380	
Laserfiche Licenses (5)			3,000	3,688	
Laserfiche Support (40 hrs)			5,000	3,954	
Laserfiche Annual Maintenance			3,888	3,686	
Investment Program			10,000	0	
Replace Old UPS			3,500	3,118	
Aruba Access Points (8)			7,200	4,953	
Pictometry			9,120	7,500	
Website Construction - 2017			5,185	5,185	
100 Exchange Server CALS			6,400	6,152	
Total 2017 Expenditures			\$74,571	\$51,720	
2018 Expenditures					
Software Maintenance - INCODE					7,500
Copier Lease					4,000
Laserfiche Annual Maintenance					4,318
Laserfiche Forms					9,595
Core Switches (Ind Sub/Holmes/Water Tower)					16,500
Pictometry					7,500
Website Construction - 2018					5,185
Upgrade Servers to VM Plus					7,000
Total 2018 Expenditures					\$61,598

CITY OF DETROIT LAKES
EQUIPMENT/IMPROVEMENT FUND
SUCKER CREEK PRESERVE FUNDS
CITY OF DETROIT LAKES
2018 BUDGET

#210

	2015 Actual	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
REVENUES & OTHER FINANCING SOURCES					
Revenues:					
Miscellaneous					
Donations - SC	\$7,085	\$300	\$1,000	\$1,000	\$1,000
Donations - SC Upstream	500	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	28,000	0	0	10,335	0
Total Revenues	35,585	300	2,000	12,335	2,000
Total Revenues and Other Financing Sources	35,585	300	2,000	12,335	2,000
EXPENDITURES					
Park and Recreation:					
Sucker Creek	1,311	0	4,600	3,965	4,600
Sucker Creek - Upstream	30,261	7,551	0	0	0
Total Expenditures	31,572	7,551	4,600	3,965	4,600
NET INCREASE (DECREASE) IN FUND BALANCE	4,013	(7,251)	(2,600)	8,370	(2,600)
FUND BALANCE-JANUARY 1	725	4,738	(2,513)	(2,513)	5,857
FUND BALANCE-DECEMBER 31	\$4,738	(\$2,513)	(\$5,113)	\$5,857	\$3,257
2015 Expenditures					
Park & Amenities	30,261				
Total 2015 Expenditures	\$30,261				
2016 Expenditures					
Signs		7,551			
Total 2016 Expenditures		\$7,551			

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
PERMANENT IMPROVEMENT FUND
2018 BUDGET**

#212

		<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2017 Estimate</u>	<u>2018 Budget</u>
REVENUES & OTHER FINANCING SOURCES						
Revenues:						
Taxes:						
Current Property Taxes		\$518,761	\$814,352	\$940,000	\$940,000	\$970,000
Delinquent Property Taxes		12,206	1,450	0	10,360	0
Total Taxes		<u>530,967</u>	<u>815,802</u>	<u>940,000</u>	<u>950,360</u>	<u>970,000</u>
Miscellaneous:						
Gas Franchise Fee		62,777	59,805	68,000	63,000	65,000
Interest on Investments		8,424	8,819	4,350	6,000	5,000
State MSA Funds		438,065	471,967	438,000	500,000	500,000
Miscellaneous		31	0	0	0	0
Total Miscellaneous		<u>509,297</u>	<u>540,591</u>	<u>510,350</u>	<u>569,000</u>	<u>570,000</u>
Special Assessments:						
Current Assessments	212	39,033	36,479	32,000	14,800	13,731
Delinquent Assessments		1,307	3,888	1,000	3,000	1,000
Prepaid Assessments		8,074	15,892	1,000	0	0
Total Assessments		<u>48,414</u>	<u>56,259</u>	<u>34,000</u>	<u>17,800</u>	<u>14,731</u>
Total Revenues		<u>1,088,678</u>	<u>1,412,652</u>	<u>1,484,350</u>	<u>1,537,160</u>	<u>1,554,731</u>
Other Financing Sources:						
Transfer from Debt Serv Funds	519	878	829	775	775	610
Transfer from Debt Serv Funds	502	73,500	20,000	11,000	45,000	15,000
Transfer from Debt Serv Funds	504	251,000	51,000	50,000	110,000	36,000
Transfer from F&B Tax		0	0	0	0	0
Transfer from General Fund		0	0	0	0	0
Transfer from Cap Proj Fund	305	0	0	0	0	0
Transfer from Equipment Fund		0	0	0	0	0
Total Other Financing Sources		<u>325,378</u>	<u>71,829</u>	<u>61,775</u>	<u>155,775</u>	<u>51,610</u>
Total Revenues and Other Financing Sources		<u>1,414,056</u>	<u>1,484,481</u>	<u>1,546,125</u>	<u>1,692,935</u>	<u>1,606,341</u>

**CITY OF DETROIT LAKES
PERMANENT IMPROVEMENT FUND
2018 BUDGET**

#212

		<u>2015</u> <u>Actual</u>	<u>2016</u> <u>Actual</u>	<u>2017</u> <u>Budget</u>	<u>2017</u> <u>Estimate</u>	<u>2018</u> <u>Budget</u>
EXPENDITURES AND OTHER FINANCING USES						
Other Financing Uses:						
Transfer to 2016 DR	506	0	29,571	0	0	70,000
Transfer to 2013 DR	507	0	25,000	50,000	50,000	75,000
Transfer to 2002 DR	508	0	0	15,000	15,000	15,000
Transfer to 2003/04 DR	509	0	0	15,000	15,000	15,000
Transfer to 2005 DR	510	0	0	0	0	0
Transfer to 2006 DR	511	0	0	110,000	110,000	0
Transfer to 2007 DR	513	50,000	300,000	290,000	290,000	275,000
Transfer to 2008 DR	503	315,000	315,000	250,000	250,000	240,000
Transfer to 2010/11 DR (No Wast	501	60,000	150,000	150,000	150,000	150,000
Transfer to 2012/2013 DR	512	100,000	60,000	60,000	60,000	60,000
Transfer to 2015 DR	505	29,266	185,000	0	0	30,000
Transfer to 2017 DR	514	0	0	0	0	40,000
Transfer to General Fund	102	50,000	50,000	50,000	50,000	50,000
Transfer - Fairfield Inn - Utility Mo	304	0	0	0	8,372	0
Transfer - Holmes Reconstructor	304	0	0	0	113,840	0
Transfer to Capital Proj Fund	307	1,748,811	149,243	70,000	85,000	85,000
Total Other Financing Uses		<u>2,353,077</u>	<u>1,263,814</u>	<u>1,060,000</u>	<u>1,197,212</u>	<u>1,105,000</u>
TOTAL EXPENDITURES AND OTHER FINANCING USES		<u>2,353,077</u>	<u>1,263,814</u>	<u>1,060,000</u>	<u>1,197,212</u>	<u>1,105,000</u>
NET INCREASE (DECREASE) IN FUND BALANCE		(939,021)	220,667	486,125	495,723	501,341
FUND BALANCE-JANUARY 1		<u>473,009</u>	<u>(466,012)</u>	<u>(245,345)</u>	<u>(245,345)</u>	<u>250,378</u>
FUND BALANCE-DECEMBER 31		<u>(\$466,012)</u>	<u>(\$245,345)</u>	<u>\$240,780</u>	<u>\$250,378</u>	<u>\$751,719</u>
Tax Levy Recommended						
2016 Debt Redemption	506	0	0	0	0	70,000
2013 Debt Redemption	507	100,000	25,000	50,000	50,000	75,000
2002 Debt Redemption	508	0	0	15,000	15,000	15,000
2003/04 Debt Redemption	509	0	0	15,000	15,000	15,000
2005 Debt Redemption	510	0	0	0	0	0
2006 Debt Redemption	511	0	0	110,000	110,000	0
2007 Debt Redemption	513	50,000	300,000	290,000	290,000	275,000
2008 Debt Redemption	503	315,000	315,000	250,000	250,000	240,000
2010/11 Debt Redemption	501	60,000	0	150,000	150,000	150,000
2012 Debt Redemption	512	0	0	60,000	60,000	60,000
2015 Debt Redemption	505	0	185,000	0	0	30,000
2017 Debt Redemption	514	0	0	0	0	40,000
Total Tax Levy		<u>\$525,000</u>	<u>\$825,000</u>	<u>\$940,000</u>	<u>\$940,000</u>	<u>\$970,000</u>

**CITY OF DETROIT LAKES
FOOD & BEVERAGE TAX FUND
2018 BUDGET**

#213

	2015 Actual	2016 Actual	2017 Budget	2017 Estimate	2018 Budget	
REVENUES						
Taxes:						
Food & Beverage Tax	381,931	409,378	414,215	427,000	439,810	
Total Tax Revenue	<u>381,931</u>	<u>409,378</u>	<u>414,215</u>	<u>427,000</u>	<u>439,810</u>	6.18%
Intergovernmental Revenue:						
State Grant - Flowering Rush Mgmt	1,000	0	0	0	0	
Total Intergovernmental Revenue	<u>1,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
Miscellaneous:						
Interest on Investments	795	776	300	800	300	
Total Miscellaneous Revenue	<u>795</u>	<u>776</u>	<u>300</u>	<u>800</u>	<u>300</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>383,726</u>	<u>410,154</u>	<u>414,515</u>	<u>427,800</u>	<u>440,110</u>	6.17%
EXPENDITURES						
Other Services And Charges						
Flowering Rush Research & Control	30,751	30,751	50,000	30,751	50,000	
Education & Inspection	0	-	10,000	10,000	10,000	
Multi-Use Trails	0	-	0	0	0	
Public Parking (DMRA)	55,857	-	50,000	0	50,000	
Administrative Charges (MN DOR)	2,070	2,038	2,200	2,200	2,250	
Total Other Services & Charges	<u>88,678</u>	<u>32,789</u>	<u>112,200</u>	<u>42,951</u>	<u>112,250</u>	0.04%
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>88,678</u>	<u>32,789</u>	<u>112,200</u>	<u>42,951</u>	<u>112,250</u>	0.04%
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	0	0	125,000	170,000	
Transfer to Perm Imp Fund - WLD BT	0	0	0	0	0	
Transfer to DS Fund - Parking/Bike Trail	0	0	0	0	0	
Transfer to DS Fund #505 - Parking	0	154,300	35,000	0	0	
Transfer to Cap Proj Fund	300,000	97,374	250,000	0	390,000	
Total Other Financing Uses	<u>350,000</u>	<u>301,674</u>	<u>335,000</u>	<u>175,000</u>	<u>610,000</u>	82.09%
TOTAL EXPENDITURES & OTHER FINANCING USES	<u>388,678</u>	<u>334,463</u>	<u>447,200</u>	<u>217,951</u>	<u>722,250</u>	61.50%
NET INCREASE (DECREASE) IN FUND BALANCE	(4,952)	75,691	(32,685)	209,849	(282,140)	
FUND BALANCE-JANUARY 1	(51,591)	(56,543)	19,148	19,148	228,997	
FUND BALANCE-DECEMBER 31	<u>(\$56,543)</u>	<u>\$19,148</u>	<u>(\$13,537)</u>	<u>\$228,997</u>	<u>(\$53,143)</u>	

**CITY OF DETROIT LAKES
SPORTS ARENA FUND
2018 BUDGET (New)**

Restated

#214

	2015 Actual	2016 Actual	2017 Budget	2017 Estimate	2018 Budget	% Change 2017/2018
REVENUES:						
Summer Hockey School	30,190	0	29,500	31,250	30,000	
School District Hockey	103,500	110,000	110,000	110,000	120,000	
Youth Hockey Association, Inc.	76,125	85,100	80,475	79,950	90,000	
Miscellaneous	4,150	9,000	8,000	10,000	9,000	
Total Sports Arena Revenue	213,965	204,100	227,975	231,200	249,000	
Other Financing Sources:						
Interfund Transfers From:						
General Fund	0	0	0	0	110,000	
TOTAL REVENUES AND OTHER FINANCING SOURCES	213,965	204,100	227,975	231,200	359,000	
EXPENDITURES						
Personal Services:						
Salary - Regular	64,780	73,613	85,000	80,000	82,000	
Salary - Overtime	818	1,605	513	500	513	
Salary - Temporary	16,840	14,583	15,723	16,200	16,605	
FICA Contributions	6,118	6,756	7,744	7,398	7,582	
PERA Contributions	5,207	5,779	6,413	6,038	6,188	
Health Insurance	18,627	11,987	12,000	12,000	13,200	
Workers' Compensation	1,899	1,392	1,540	1,400	1,540	
Total Personal Services	114,269	115,715	128,933	123,535	127,628	-1.01%
Supplies:						
Operating	12,904	17,774	13,000	15,000	15,000	
Heating Fuel	21,222	21,745	32,865	26,300	27,615	
Gas & Oil	0	306	105	100	105	
Repair & Maintenance	22,410	7,425	24,000	10,000	10,000	
Small Tools & Minor Equipment	165	7,092	2,750	1,000	1,000	
Total Supplies	56,701	54,342	72,720	52,400	53,720	-26.13%
Other Services & Charges:						
Professional Fees	0	0	0	0	0	
Telephone	207	196	220	220	220	
IT Charges	833	833	840	840	840	
Travel, Meetings, Schools	209	20	100	100	600	
OSHA Safety Compliance	544	501	566	548	575	
Insurance	5,576	5,244	5,530	5,018	5,269	
Utilities	70,529	64,967	69,695	72,050	81,417	
Outside Services	18,308	40,052	46,100	52,295	45,500	
Miscellaneous	1,405	598	2,000	2,000	2,000	
Total Other Services & Charges	97,611	112,411	125,051	133,071	136,421	9.09%
TOTAL EXPENDITURES	268,581	282,468	326,704	309,006	317,769	-2.73%
Other Financing Uses:						
Trans to Equip Cap Fund - School	0	0	0	0	10,000	
Trans to Equip Cap Fund - Youth H					10,000	
Total Other Financing Uses	0	0	0	0	20,000	
TOTAL EXPENDITURES AND OTHER FINANCING USES	268,581	282,468	326,704	309,006	337,769	3.39%
NET INCREASE (DECREASE) IN FUND BALANCE	0	0	0	0	21,231	
FUND BALANCE-JANUARY 1	0	0	0	0	0	
FUND BALANCE-DECEMBER 31	0	0	0	0	21,231	#DIV/0!

**CITY OF DETROIT LAKES
BOND EMERGENCY FUND
2018 BUDGET**

#215

	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2017 Estimate</u>	<u>2018 Budget</u>	
REVENUES & OTHER FINANCING SOURCES						
Revenues:						
Miscellaneous:						
Interest on Investments	\$411	\$438	\$460	\$460	\$475	
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>50,411</u>	<u>50,438</u>	<u>50,460</u>	<u>50,460</u>	<u>50,475</u>	0.03%
OTHER FINANCING USES						
Transfer to General Fund	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>58,000</u>	
TOTAL OTHER FINANCING USES	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>58,000</u>	16.00%
NET INCREASE (DECREASE) IN FUND BALANCE	411	438	460	460	(7,525)	
FUND BALANCE-JANUARY 1	<u>156,983</u>	<u>157,394</u>	<u>157,832</u>	<u>157,832</u>	<u>158,292</u>	
FUND BALANCE-DECEMBER 31	<u><u>\$157,394</u></u>	<u><u>\$157,832</u></u>	<u><u>\$158,292</u></u>	<u><u>\$158,292</u></u>	<u><u>\$150,767</u></u>	-4.75%

**CITY OF DETROIT LAKES
2000 FIRE HALL BUILDING - DEBT SERVICE FUND
2018 BUDGET**

#418

	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2017 Estimate</u>	<u>2018 Budget</u>
REVENUES					
Taxes:					
Current Property Taxes	\$34,585	\$34,549	\$35,000	\$35,000	\$35,000
Delinquent Property Taxes	830	139	0	0	0
Total Taxes	<u>35,415</u>	<u>34,688</u>	<u>35,000</u>	<u>35,000</u>	<u>35,000</u>
Charges for Services:					
Township Fire Contracts	35,000	35,000	35,000	35,000	0
Miscellaneous Revenue					
Advance from Other Funds	0	0	0	0	0
Interest on Investments	42	20	40	40	40
Total Misc Revenues	<u>42</u>	<u>20</u>	<u>40</u>	<u>40</u>	<u>40</u>
Other Financial Sources:					
Transfer From Fire Dept Fund (Twshp)	0	0	0	0	35,000
Total Revenues & OFS	<u>70,457</u>	<u>69,708</u>	<u>70,040</u>	<u>70,040</u>	<u>70,040</u>
EXPENDITURES					
Debt Service:					
Principal on Loan	0	0	0	0	0
Interest on Loan	0	0	0	0	0
Principal on Bonds	60,000	65,000	70,000	70,000	75,000
Interest on Bonds	13,523	11,722	9,592	9,592	7,087
Paying Agent Fees	0	0	0	0	0
Total Expenditures	<u>73,523</u>	<u>76,722</u>	<u>79,592</u>	<u>79,592</u>	<u>82,087</u>
NET INCREASE (DECREASE) IN FUND BALANCE					
	(6,066)	(7,014)	(9,552)	(9,552)	(12,047)
FUND BALANCE-JANUARY 1	<u>64,398</u>	<u>58,332</u>	<u>51,318</u>	<u>51,318</u>	<u>41,766</u>
FUND BALANCE-DECEMBER 31	<u><u>\$58,332</u></u>	<u><u>\$51,318</u></u>	<u><u>\$41,766</u></u>	<u><u>\$41,766</u></u>	<u><u>\$29,719</u></u>

Bond Payments on February 1 of each year, interest payments February 1 and August 1
Bonds were Callable on 02/01/2011, Interest rate renegotiated at that time

	<u>Interest Rate</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>	<u>Principal Bal</u>
2017	3.30%	70,000	9,592	79,592	224,999
2018	3.60%	75,000	7,087	82,087	149,999
2019	3.75%	75,000	4,331	79,331	74,999
2020	3.90%	74,999	1,462	76,461	0
		<u>\$294,999</u>	<u>\$22,472</u>	<u>\$317,471</u>	

Fund Balance @ 12/31/16	51,318
Four Years Levy (2017-2020) @ \$35,000/year	140,000
Township Fire Protection Contracts @\$35,000/year	140,000
Total Revenues	<u>331,318</u>
Bond Payments (2017-2020)	(317,471)
Fund Balance @ 12/31/2020	<u>13,847</u>

**CITY OF DETROIT LAKES
2010/11 SPECIAL ASSESSMENT FUND
2018 BUDGET**

#501

	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2017 Estimate</u>	<u>2018 Budget</u>
REVENUES					
Special Assessments					
Current	\$37,561	\$36,766	\$35,507	\$39,000	\$39,520
Delinquent	343	127	0	699	0
Prepaid	38,719	0	0	0	0
Miscellaneous					
Payment From Developer	0	0	0	0	0
Interest on Investments	407	276	350	275	275
Penalty on Assessments	601	165	0	100	0
Total Revenues	<u>77,631</u>	<u>37,334</u>	<u>35,857</u>	<u>40,074</u>	<u>39,795</u>
OTHER FINANCING USES					
Transfer from Permanent Imp Fund	60,000	150,000	150,000	150,000	150,000
Transfer from TIF Districts (#440)	0	0	0	0	0
Transfer from Storm Water Fund	433	36,056	35,689	35,689	35,266
Total Revenues & Other Financing Sources	<u>138,064</u>	<u>223,390</u>	<u>221,546</u>	<u>225,763</u>	<u>225,061</u>
EXPENDITURES					
Debt Service:					
Principal	161,863	168,423	152,607	167,899	162,062
Interest	59,907	81,392	88,547	78,775	75,739
Paying Agent	700	700	425	425	425
Total Expenditures	<u>222,470</u>	<u>250,515</u>	<u>241,579</u>	<u>247,099</u>	<u>238,226</u>
NET INCREASE (DECREASE) IN FUND BALANCE	(84,406)	(27,125)	(20,033)	(21,336)	(13,165)
FUND BALANCE-JANUARY 1	<u>399,716</u>	<u>315,310</u>	<u>288,185</u>	<u>288,185</u>	<u>266,849</u>
FUND BALANCE-DECEMBER 31	<u><u>\$315,310</u></u>	<u><u>\$288,185</u></u>	<u><u>\$268,152</u></u>	<u><u>\$266,849</u></u>	<u><u>\$253,684</u></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
2018 BUDGET**

Bond Payment Schedule - Due February 1

<u>Year</u>	<u>Rate</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2016	1.50%	175,000	104,505	279,505
2017	1.75%	175,000	101,661	276,661
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
		<u>\$3,405,000</u>	<u>\$1,130,476</u>	<u>\$4,535,476</u>

Cash Available 12/31/16	\$ 61,619
Assessments - Deferred Not Certified (5.00%) @ 12/31/16	\$ 330,527
Deferred Assessments @ 12/31/16	\$ 385,570
Transfers From Storm Water Fund	\$ 549,000
Bonds Paid by TIF #440 - Downtown Xing	\$ 997,000
	<u>\$ 2,323,716</u>

Future Annual Cash Inflows:	
Storm Water Fund	\$ 32,500
Downtown Xing TIF	\$ 30,000
Assessments	\$ 35,000
Annual Inflows	<u>\$ 97,500</u>

Avg Annual Bond Pymt	\$ 250,350
City Share	<u>\$152,850</u>

**CITY OF DETROIT LAKES
1993 DETROIT LAKE DEBT REDEMPTION FUND
2018 BUDGET**

#502

	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2017 Estimate</u>	<u>2018 Budget</u>
REVENUES					
Special Assessments					
Current	\$13,828	\$13,366	\$11,106	\$11,800	\$11,185
Delinquent	95	2,109	0	0	0
Prepayments	9,320	38,519	0	0	0
Miscellaneous					
Interest on Investments	150	0	10	0	0
Penalty on Assessments	37	154	0	849	0
Total Revenues	<u>23,430</u>	<u>54,148</u>	<u>11,116</u>	<u>12,649</u>	<u>11,185</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	73,500	20,000	11,000	45,000	15,000
TOTAL EXPENDITURES & OFU	<u>73,500</u>	<u>20,000</u>	<u>11,000</u>	<u>45,000</u>	<u>15,000</u>
NET INCREASE (DECREASE) IN FUND BALANCE	(50,070)	34,148	116	(32,351)	(3,815)
FUND BALANCE-JANUARY 1	<u>53,259</u>	<u>3,189</u>	<u>37,337</u>	<u>37,337</u>	<u>4,986</u>
FUND BALANCE-DECEMBER 31	<u><u>\$3,189</u></u>	<u><u>\$37,337</u></u>	<u><u>\$37,453</u></u>	<u><u>\$4,986</u></u>	<u><u>\$1,171</u></u>

Interest Rate @ 6.00%
2013 Assessments Paid @ 99.5%

Bond Obligation Paid in Full - 2014

Cash Available 12/31/16
Assessments (DNC - 6.00%) Available 12/31/16
Deferred Assessments @ 12/31/16
Total Available

\$38,000
59,535
618,020
\$715,555

**CITY OF DETROIT LAKES
2008/09 SPECIAL ASSESSMENT FUND
2018 BUDGET**

#503

	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2017 Estimate</u>	<u>2018 Budget</u>
REVENUES					
Special Assessments					
Current	\$110,476	\$105,381	\$112,551	\$104,000	\$109,868
Delinquent	7,305	859	0	5,866	0
Prepaid	42,039	15,102	0	8,403	0
Miscellaneous					
Interest on Investments	347	408	150	250	150
Penalty on Assessments	1,831	1,013	200	1,567	200
Total Revenues	<u>161,998</u>	<u>122,763</u>	<u>112,901</u>	<u>120,086</u>	<u>110,218</u>
OTHER FINANCING USES					
Bond Proceeds & Premium	0	3,108,843	0	0	0
Transfer from Permanent Imp Fund	315,000	315,000	250,000	250,000	240,000
Total Revenues & Other Financing Sources	<u>476,998</u>	<u>3,546,606</u>	<u>362,901</u>	<u>370,086</u>	<u>350,218</u>
EXPENDITURES					
Debt Service:					
Principal	295,000	295,000	295,000	295,000	290,000
Interest	156,314	148,423	140,236	140,236	131,756
Paying Agent	700	43,352	425	425	425
Total Expenditures	<u>452,014</u>	<u>486,775</u>	<u>435,661</u>	<u>435,661</u>	<u>422,181</u>
NET INCREASE (DECREASE) IN FUND BALANCE	24,984	3,059,831	(72,760)	(65,575)	(71,963)
FUND BALANCE-JANUARY 1	<u>456,471</u>	<u>481,455</u>	<u>3,541,286</u>	<u>3,541,286</u>	<u>3,475,711</u>
FUND BALANCE-DECEMBER 31	<u>\$481,455</u>	<u>\$3,541,286</u>	<u>\$3,468,526</u>	<u>\$3,475,711</u>	<u>\$3,403,748</u>

2008/09 Projects:

2008 Richwood Road	2019 Bond Payoff	3,072,900
2008 Tower Road	Balance After Payoff	330,848
2008 MN, Langford, Lyndale, Parkview		
2008 Timber Creek III, Phase II		
2009 Long Lake Phase III		

Interest Rate on Assessments is 6%

**CITY OF DETROIT LAKES
2008/09 SPECIAL ASSESSMENT FUND
2018 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>
2016	2.75%	295,000	148,422	443,422
2017	2.80%	295,000	140,236	435,236
2018	3.00%	290,000	131,756	421,756
2019	3.20%	3,245,000	122,766	3,367,766
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%	240,000	35,175	275,175
2025	3.00%	245,000	27,000	272,000
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
		\$6,995,000	\$894,080	\$7,889,080
		\$6,995,000	\$894,080	\$7,889,080

Cash Available 12/31/16	117,260
Assessments Available (DNC @ 6.00%) - 12/31/16	710,000
Deferred Assessments @ 12/31/16	853,230
Total Available	\$1,680,490
	\$1,680,490

Future Annual Cash Inflows:	
Assessments	\$100,000
Average Annual Bond Payment	\$360,000
City Share	\$260,000
	\$260,000

**CITY OF DETROIT LAKES
1997 DEBT REDEMPTION FUND
2018 BUDGET**

#504

	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2017 Estimate</u>	<u>2018 Budget</u>
REVENUES					
Special Assessments					
Current	\$48,800	\$46,895	\$43,988	\$40,000	\$35,743
Delinquent	0	4,345	0	1,290	0
Prepaid	3,932	3,628	0	3,628	0
Miscellaneous					
Interest on Investments	1,009	413	10	250	10
Penalty on Assessments	305	692	0	835	0
Total Revenues	<u>54,046</u>	<u>55,973</u>	<u>43,998</u>	<u>46,003</u>	<u>35,753</u>
Other Financing Sources (Uses):					
Transfer from:					
Permanent Improvement Fund	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Revenues & Other Financing Sources	<u>54,046</u>	<u>55,973</u>	<u>43,998</u>	<u>46,003</u>	<u>35,753</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	<u>251,000</u>	<u>51,000</u>	<u>50,000</u>	<u>110,000</u>	<u>36,000</u>
Total Expenditures & Other Fin Uses	<u>251,000</u>	<u>51,000</u>	<u>50,000</u>	<u>110,000</u>	<u>36,000</u>
NET INCREASE (DECREASE) IN FUND BALANCE	(196,954)	4,973	(6,002)	(63,997)	(247)
FUND BALANCE-JANUARY 1	<u>256,989</u>	<u>60,035</u>	<u>65,008</u>	<u>65,008</u>	<u>1,011</u>
FUND BALANCE-DECEMBER 31	<u>\$60,035</u>	<u>\$65,008</u>	<u>\$59,006</u>	<u>\$1,011</u>	<u>\$764</u>

Bond Obligation Paid in Full 2013

Cash Available 12/31/2016	4,900
Assessments Available (DNC @ 6.00% & 7.00%) - 12/31/2016	143,065
Deferred Assessments @ 12/31/16	33,539
Total Available	<u>\$181,504</u>

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

**CITY OF DETROIT LAKES
2015 SPECIAL ASSESSMENT FUND
2018 BUDGET**

#505

	2015 Actual	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
REVENUES					
Special Assessments					
Current	\$0	\$113,623	\$110,735	\$97,293	\$94,798
Delinquent	0	0	0	1,578	0
Prepaid	186,159	41,675	0	0	0
Miscellaneous					
Interest on Investments	0	0	0	0	0
Penalty on Assessments	0	157	200	330	0
Total Revenues	186,159	155,455	110,935	99,201	94,798
OTHER FINANCING USES					
Transfer from Permanent Imp Fund	29,266	189,136	0	0	30,000
Transfer from Capital Projects Fund	40,979	0	0	0	0
Transfer from Storm Water Fund	0	0	16,875	16,875	16,675
Transfer from Food & Beverage Tax Fund	0	154,300	35,000	0	0
Total Revenues & Other Financing Sources	256,404	498,891	162,810	116,076	141,473
EXPENDITURES					
Debt Service:					
Principal	0	0	170,000	170,000	160,000
Interest	0	80,324	68,138	68,138	64,838
Paying Agent	0	625	425	425	425
Total Expenditures	0	80,949	238,563	238,563	225,263
NET INCREASE (DECREASE) IN FUND BALANCE	256,404	417,942	(75,753)	(122,487)	(83,790)
FUND BALANCE-JANUARY 1	0	256,404	674,346	674,346	551,859
FUND BALANCE-DECEMBER 31	\$256,404	\$674,346	\$598,593	\$551,859	\$468,070

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
2018 BUDGET**

<u>Bond Payment Schedule - Due February 1</u>				
<u>Year</u>	<u>Rate</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2016	2.00%	0	89,237	89,237
2017	2.00%	170,000	68,138	238,138
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
		<u>\$2,600,000</u>	<u>\$790,156</u>	<u>\$3,390,156</u>

Cash Available 12/31/16	\$ 469,500
Assessments Available (DNC @ 4.75%) - 12/31/16	967,300
Deferred Assessments @ 12/31/16	53,636
Transfers from Storm Water Fund @ 12/31/2016	332,100
Total Available	<u><u>\$ 1,822,536</u></u>

Avg Annual Bond Pymt	\$ 165,000
Transfers From Storm Water	16,600
City Share	<u><u>\$ 121,795</u></u>

**CITY OF DETROIT LAKES
2016 SPECIAL ASSESSMENT FUND
2018 BUDGET**

#506

	2015 Actual	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
REVENUES					
Special Assessments					
Current	\$0	\$0	\$0	\$170,000	\$161,829
Delinquent	0	0	0	0	0
Prepaid	0	380,267	0	12,624	0
Miscellaneous					
Interest on Investments	0	108	0	1,000	750
Penalty on Assessments	0	0	0	0	0
Total Revenues	0	380,375	0	183,624	162,579
OTHER FINANCING USES					
Transfer from Permanent Imp Fund	0	0	0	0	70,000
Transfer from Stormwater/DA Funds	0	45,204	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	0	425,579	0	183,624	232,579
EXPENDITURES					
Debt Service:					
Principal	0	0	0	0	390,000
Interest	0	0	0	40,678	57,000
Paying Agent	0	0	0	0	0
Total Expenditures	0	0	0	40,678	447,000
NET INCREASE (DECREASE) IN FUND BALANCE	0	425,579	0	142,946	(214,421)
FUND BALANCE-JANUARY 1	0	0	425,579	425,579	568,525
FUND BALANCE-DECEMBER 31	\$0	\$425,579	\$425,579	\$568,525	\$354,104

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

Future Annual Cash Inflows:

Storm Water Fund	\$ -
Assessments @ 100%	\$ 140,000
Annual Inflows	\$ 140,000

Avg Annual Bond Pymt	\$ 300,000
City Share	\$160,000

**CITY OF DETROIT LAKES
2016 SPECIAL ASSESSMENT FUND
2018 BUDGET**

<u>Year</u>	<u>Rate</u>	<u>Bond Payment Schedule - Due February 1</u>		
		<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2017	0.00%	0	40,678	40,678
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>\$216,253</u>	<u>\$2,311,253</u>

**CITY OF DETROIT LAKES
2013 SPECIAL ASSESSMENT FUND
2018 BUDGET**

#507

	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2017 Estimate</u>	<u>2018 Budget</u>
REVENUES					
Special Assessments					
Current	\$70,587	\$64,812	\$68,268	\$64,435	\$62,619
Delinquent	0	3,965	0	1,169	0
Prepaid	10,887	34,247	0	0	0
Miscellaneous					
Interest on Investments	598	617	150	300	150
Penalty on Assessments	0	45	0	0	0
Total Revenues	<u>82,072</u>	<u>103,686</u>	<u>68,418</u>	<u>65,904</u>	<u>62,769</u>
OTHER FINANCING SOURCES					
Proceeds from Bond Refunding	0	0	0	0	0
Transfer From Storm Water Fund	19,963	30,597	29,936	29,936	29,271
Transfer from Permanent Imp. Fund	100,000	25,000	50,000	50,000	75,000
Total Revenues & Other Financing Sources	<u>202,035</u>	<u>159,283</u>	<u>148,354</u>	<u>145,840</u>	<u>167,040</u>
EXPENDITURES					
Debt Service:					
Principal	0	125,000	125,000	125,000	125,000
Interest	130,412	106,795	88,825	88,825	84,075
Paying Agent Fees	0	275	425	425	425
Total Expenditures	<u>130,412</u>	<u>232,070</u>	<u>214,250</u>	<u>214,250</u>	<u>209,500</u>
OTHER FINANCING USES					
Payoff Refunded Bond	0	0	0	0	0
TOTAL EXPENDITURES & OFU	<u>130,412</u>	<u>232,070</u>	<u>214,250</u>	<u>214,250</u>	<u>209,500</u>
NET INCREASE (DECREASE) IN FUND BALANCE	71,623	(72,787)	(65,896)	(68,410)	(42,460)
FUND BALANCE-JANUARY 1	<u>306,779</u>	<u>378,402</u>	<u>305,615</u>	<u>305,615</u>	<u>237,205</u>
FUND BALANCE-DECEMBER 31	<u>\$378,402</u>	<u>\$305,615</u>	<u>\$239,719</u>	<u>\$237,205</u>	<u>\$194,745</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
2018 BUDGET**

Bond Payment Schedule - Due February 1

<u>Year</u>	<u>Rate</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2016	3.80%	125,000	93,575	218,575
2017	3.80%	125,000	88,825	213,825
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>\$2,525,000</u>	<u>\$941,925</u>	<u>\$3,466,925</u>

Cash Available 12/31/2016	135,080
Assessments Available (DNC @ 5.75%) - 12/31/2016	549,900
Deferred Assessments @ 12/31/16	65,644
Transfers From Storm Water Fund	439,200
Total Available	<u><u>\$1,189,824</u></u>

Future Annual Cash Inflows:	
Storm Water Fund	\$ 25,300
Assessments @ 100%	\$ 75,000
Annual Inflows	<u>\$ 100,300</u>
Avg Annual Bond Pymt	<u>\$ 185,000</u>
City Share	<u><u>\$84,700</u></u>

**CITY OF DETROIT LAKES
2002 SPECIAL ASSESSMENT FUND
2018 BUDGET**

#508

	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2017 Estimate</u>	<u>2018 Budget</u>
REVENUES					
Special Assessments					
Current	\$60,571	\$42,349	\$41,768	\$39,592	\$37,638
Delinquent	369	1,569	0	0	0
Prepaid	77,250	11,220	0	0	0
Miscellaneous					
Interest on Investments	241	410	225	250	200
Penalty on Assessments	291	426	0	0	0
Total Revenues	<u>138,722</u>	<u>55,974</u>	<u>41,993</u>	<u>39,842</u>	<u>37,838</u>
OTHER FINANCING SOURCES					
Proceeds from Bond Refunding	0	0	0	0	0
Transfer from Storm Water Fund	15,616	13,878	15,468	15,468	15,354
Transfer from Permanent Imp. Fund	0	0	15,000	15,000	15,000
Total Revenues & Other Financing Sources	<u>154,338</u>	<u>69,852</u>	<u>72,461</u>	<u>70,310</u>	<u>68,192</u>
EXPENDITURES					
Debt Service:					
Principal	85,000	75,000	85,000	85,000	85,000
Interest	8,228	7,851	7,348	7,348	6,668
Paying Agent Fees	150	538	425	425	425
Total Expenditures	<u>93,378</u>	<u>83,389</u>	<u>92,773</u>	<u>92,773</u>	<u>92,093</u>
OTHER FINANCING USES					
Payoff Refunded Bond	0	0	0	0	0
TOTAL EXPENDITURES & OFU	<u>93,378</u>	<u>83,389</u>	<u>92,773</u>	<u>92,773</u>	<u>92,093</u>
NET INCREASE (DECREASE) IN FUND BALANCE	60,960	(13,537)	(20,312)	(22,463)	(23,901)
FUND BALANCE-JANUARY 1	<u>150,062</u>	<u>211,022</u>	<u>197,485</u>	<u>197,485</u>	<u>175,022</u>
FUND BALANCE-DECEMBER 31	<u>\$211,022</u>	<u>\$197,485</u>	<u>\$177,173</u>	<u>\$175,022</u>	<u>\$151,121</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
2018 BUDGET**

Bond Payment Schedule - Due February 1

<u>Year</u>	<u>Rate</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2016	0.55%	75,000	7,851	82,851
2017	0.70%	85,000	7,348	92,348
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>\$695,000</u>	<u>\$39,200</u>	<u>\$734,200</u>

Cash Available 12/31/2016	108,750
Assessments Available (DNC @ 7.00%) - 12/31/2016	171,620
Deferred Assessments @ 12/31/16	143,855
Transfers From Storm Water Fund @ 12/31/2016	109,000
Total Available	<u>\$533,225</u>

Future Annual Cash Inflows:	
Storm Water Fund	\$ 15,000
Assessments @ 100%	\$ 35,000
Annual Inflows	<u>\$ 50,000</u>
Avg Annual Bond Pymt City Share	<u>\$ 91,775</u>

**CITY OF DETROIT LAKES
2003/04 SPECIAL ASSESSMENT FUND
2018 BUDGET**

#509

	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2017 Estimate</u>	<u>2018 Budget</u>
REVENUES					
Special Assessments					
Current	\$76,211	\$82,069	\$86,087	\$72,000	\$78,874
Delinquent	8,583	2,806	0	890	0
Prepaid	22,294	35,149	0	7,876	0
Miscellaneous					
Interest on Investments	2,714	1,288	1,250	1,250	1,500
Penalty on Assessments	1,958	2,589	0	0	0
Total Revenues	<u>111,760</u>	<u>123,901</u>	<u>87,337</u>	<u>82,016</u>	<u>80,374</u>
OTHER FINANCING SOURCES					
Transfer from Permanent Imp Fund	0	0	15,000	15,000	15,000
Transfer from Storm Water Fund	30,994	28,129	25,803	25,803	24,896
Total Revenues & Other Financing Sources	<u>142,754</u>	<u>152,030</u>	<u>128,140</u>	<u>122,819</u>	<u>120,270</u>
EXPENDITURES					
Debt Service:					
Principal	1,605,000	175,000	160,000	160,000	155,000
Interest	52,741	18,996	17,955	17,955	16,698
Paying Agent Fees	900	537	425	537	537
Total Expenditures	<u>1,658,641</u>	<u>194,533</u>	<u>178,380</u>	<u>178,492</u>	<u>172,235</u>
OTHER FINANCING USES					
Payoff Refunded Bond	0	0	0	0	0
TOTAL EXPENDITURES & OFU	<u>1,658,641</u>	<u>194,533</u>	<u>178,380</u>	<u>178,492</u>	<u>172,235</u>
NET INCREASE (DECREASE) IN FUND BALANCE	(1,515,887)	(42,503)	(50,240)	(55,673)	(51,965)
FUND BALANCE-JANUARY 1	<u>1,885,172</u>	<u>369,285</u>	<u>326,782</u>	<u>326,782</u>	<u>271,109</u>
FUND BALANCE-DECEMBER 31	<u><u>\$369,285</u></u>	<u><u>\$326,782</u></u>	<u><u>\$276,542</u></u>	<u><u>\$271,109</u></u>	<u><u>\$219,144</u></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
2018 BUDGET**

Bond Payment Schedule - Due February 1

<u>Year</u>	<u>Rate</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2016	0.55%	175,000	18,996	193,996
2017	0.70%	160,000	17,955	177,955
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
		<u>\$1,530,000</u>	<u>\$174,972</u>	<u>\$1,704,972</u>

Cash Available 12/31/2016	157,755
Assessments Available (DNC @ 7.00%) - 12/31/2016	398,500
Deferred Assessments @ 12/31/2016	27,491
Transfers From Storm Water Fund	211,380
Total Available	<u><u>\$795,126</u></u>

Future Annual Cash Inflows:	
Storm Water Fund	\$ 21,774
Assessments @ 100%	\$ 75,000
Annual Inflows	<u>\$ 96,774</u>
Avg Annual Bond Pymt	<u>\$ 145,800</u>
City Share	<u><u>\$49,026</u></u>

**CITY OF DETROIT LAKES
2005 SPECIAL ASSESSMENT FUND
2018 BUDGET**

#510

	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2017 Estimate</u>	<u>2018 Budget</u>
REVENUES					
Special Assessments					
Current	\$84,428	\$115,051	\$127,878	\$110,000	\$126,596
Delinquent	33,366	3,806	0	14,817	0
Prepaid	47,652	69,830	0	27,281	0
Miscellaneous					
Interest on Investments	997	4,125	1,000	1,000	1,000
Penalty on Assessments	12,209	866	0	2,969	0
Total Revenues	<u>178,652</u>	<u>193,678</u>	<u>128,878</u>	<u>156,067</u>	<u>127,596</u>
OTHER FINANCING SOURCES					
Bond Proceeds	2,385,878	0	0	0	0
Transfer from Storm Water Fund	35,226	36,377	28,048	28,048	27,588
Transfer from Permanent Imp Fund	0	0	0	0	0
Transfer from Liquor Fund	70,000	70,000	70,000	70,000	0
Total Revenues & Other Financing Sources	<u>2,669,756</u>	<u>300,055</u>	<u>226,926</u>	<u>254,115</u>	<u>155,184</u>
EXPENDITURES					
Debt Service:					
Payoff Refunded Bond	0	2,295,000	0	0	0
Principal	152,700	189,188	195,500	195,500	195,500
Interest	79,563	90,254	35,902	50,475	45,875
Paying Agent	48,720	225	425	425	425
Total Expenditures	<u>280,983</u>	<u>2,574,667</u>	<u>231,827</u>	<u>246,400</u>	<u>241,800</u>
NET INCREASE (DECREASE) IN FUND BALANCE	2,388,773	(2,274,612)	(4,901)	7,715	(86,616)
FUND BALANCE-JANUARY 1	<u>501,295</u>	<u>2,890,068</u>	<u>615,456</u>	<u>615,456</u>	<u>623,171</u>
FUND BALANCE-DECEMBER 31	<u>\$2,890,068</u>	<u>\$615,456</u>	<u>\$610,555</u>	<u>\$623,171</u>	<u>\$536,555</u>

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
2018 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>
2016	3.80%	195,500	98,007	293,507
2017	2.00%	195,500	50,475	245,975
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>\$2,331,500</u>	<u>\$456,991</u>	<u>\$2,788,491</u>

Cash Available 12/31/2016	458,025
Assessments Available (DNC @ 6.00%) - 12/31/2016	780,275
Deferred Assessments @ 12/31/16	352,445
Transfers From Storm Water Fund	257,275
Transfers From Liquor Fund	70,000
Total Available	<u>\$1,918,020</u>

Future Annual Cash Inflows:	
Liquor Fund	\$ -
Storm Water Fund	\$ 25,700
Assessments @ 100% of Adj	\$ 120,000
Annual Inflows	<u>\$ 145,700</u>
Avg Annual Bond Pymt	<u>\$ 220,550</u>
City Share	<u>\$74,850</u>

**CITY OF DETROIT LAKES
2006 SPECIAL ASSESSMENT FUND
2018 BUDGET**

#511

	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2017 Estimate</u>	<u>2018 Budget</u>
REVENUES					
Special Assessments					
Current	\$184,570	\$168,351	\$161,546	\$168,000	\$166,247
Delinquent	1,162	3,901	0	5,285	0
Prepaid	137,664	51,457	0	15,763	0
Miscellaneous					
Interest on Investments	8,342	17,893	400	500	650
Penalty on Assessments	1,212	1,393	0	1,471	0
Total Revenues	<u>332,950</u>	<u>242,995</u>	<u>161,946</u>	<u>191,019</u>	<u>166,897</u>
OTHER FINANCING SOURCES					
Proceeds from Bond Refunding	2,411,956	0	0	0	0
Transfer from Storm Water Fund	49,932	56,693	41,604	41,604	30,605
Transfer from Permanent Imp Fund	0	0	110,000	110,000	0
Total Revenues & Other Financing Sources	<u>2,794,838</u>	<u>299,688</u>	<u>313,550</u>	<u>342,623</u>	<u>197,502</u>
EXPENDITURES					
Debt Service:					
Payoff Refunded Bond	0	0	2,295,000	2,260,000	0
Principal	265,500	265,500	230,000	265,000	220,500
Interest	115,045	159,989	87,750	87,750	45,788
Paying Agent	48,916	1,350	425	425	537
Total Expenditures	<u>429,461</u>	<u>426,839</u>	<u>2,613,175</u>	<u>2,613,175</u>	<u>266,825</u>
NET INCREASE (DECREASE) IN FUND BALANCE	2,365,377	(127,151)	(2,299,625)	(2,270,552)	(69,323)
FUND BALANCE-JANUARY 1	<u>648,233</u>	<u>3,013,610</u>	<u>2,886,459</u>	<u>2,886,459</u>	<u>615,907</u>
FUND BALANCE-DECEMBER 31	<u><u>\$3,013,610</u></u>	<u><u>\$2,886,459</u></u>	<u><u>\$586,834</u></u>	<u><u>\$615,907</u></u>	<u><u>\$546,584</u></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
2018 BUDGET**

<u>Year</u>	<u>Rate</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2016	4.00%	265,500	98,370	363,870
2017	4.00%	2,525,000	87,750	2,612,750
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>\$4,883,000</u>	<u>\$434,330</u>	<u>\$5,317,330</u>

Cash Available 12/31/2016	570,625
Assessments Available (DNC @ 6.00% & 7.00%) - 12/31/2016	1,103,080
Deferred Assessments @ 12/31/2016	372,647
Transfers From Storm Water Fund	313,600
Total Available	<u><u>\$2,359,952</u></u>

Future Annual Cash Inflows:	
Storm Water Fund	\$ 24,725
Assessments @ 100%	\$ 125,000
Annual Inflows	<u>\$ 149,725</u>
Avg Annual Bond Pymt	\$ 230,000
City Share	<u><u>\$80,275</u></u>

**CITY OF DETROIT LAKES
2012 SPECIAL ASSESSMENT FUND
2018 BUDGET**

#512

	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2017 Estimate</u>	<u>2018 Budget</u>
REVENUES					
Special Assessments					
Current	\$24,906	\$24,111	\$22,805	\$23,347	\$22,526
Delinquent	195	1,520	0	170	0
Prepaid	0	864	0	0	0
Miscellaneous					
Interest on Investments	130	18	150	80	85
Penalty on Assessments	70	413	0	0	0
Total Revenues	<u>25,301</u>	<u>26,926</u>	<u>22,955</u>	<u>23,597</u>	<u>22,611</u>
OTHER FINANCING SOURCES					
Transfer from Permanent Imp. Fund	<u>0</u>	<u>60,000</u>	<u>60,000</u>	<u>60,000</u>	<u>60,000</u>
Total Revenues & Other Financing Sources	<u>25,301</u>	<u>86,926</u>	<u>82,955</u>	<u>83,597</u>	<u>82,611</u>
EXPENDITURES					
Debt Service:					
Principal	59,007	60,007	61,500	61,500	62,500
Interest	11,655	10,387	9,100	9,100	7,780
Paying Agent Fees	0	0	425	0	0
Total Expenditures	<u>70,662</u>	<u>70,394</u>	<u>71,025</u>	<u>70,600</u>	<u>70,280</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>70,662</u>	<u>70,394</u>	<u>71,025</u>	<u>70,600</u>	<u>70,280</u>
NET INCREASE (DECREASE) IN FUND BALANCE	(45,361)	16,532	11,930	12,997	12,331
FUND BALANCE-JANUARY 1	<u>102,257</u>	<u>56,896</u>	<u>73,428</u>	<u>73,428</u>	<u>86,425</u>
FUND BALANCE-DECEMBER 31	<u>\$56,896</u>	<u>\$73,428</u>	<u>\$85,358</u>	<u>\$86,425</u>	<u>\$98,756</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
2018 BUDGET**

Bond Payment Schedule - Due February 1

<u>Year</u>	<u>Rate</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2016	0.55%	60,000	10,394	70,394
2017	0.70%	61,500	9,100	70,600
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>\$518,000</u>	<u>\$45,347</u>	<u>\$563,347</u>

Cash Available 12/31/2016

Assessments Available (DNC @ 4.50%) - 12/31/2016

Deferred Assessments @ 12/31/16

Total Available

73,312
116,400
<u>0</u>
<u>\$189,712</u>

Future Annual Cash Inflows:

Storm Water Fund

\$ -

Assessments @ 100%

\$ 18,500

Annual Inflows

\$ 18,500

Avg Annual Bond Pymt

\$ 70,425

City Share

\$51,925

**CITY OF DETROIT LAKES
2007 SPECIAL ASSESSMENT FUND
2018 BUDGET**

#513

	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2017 Estimate</u>	<u>2018 Budget</u>
REVENUES					
Special Assessments					
Current	\$115,917	\$107,775	\$96,925	\$83,231	\$70,550
Delinquent	6,464	14,184	0	2,372	0
Prepaid	20,578	10,350	0	15,765	0
Miscellaneous					
State MSA Funds	0	0	0	0	0
MSA Advance	0	0	0	0	0
Interest on Investments	2,393	1,617	2,000	31,319	47,300
Penalty on Assessments	1,805	7,405	0	0	0
Total Revenues	<u>147,157</u>	<u>141,331</u>	<u>98,925</u>	<u>132,687</u>	<u>117,850</u>
OTHER FINANCING USES					
Proceeds From Sale of Bonds	0	1,623,356	0	0	0
Transfer from Permanent Imp Fund	50,000	300,000	290,000	290,000	275,000
Total Revenues & Other Financing Sources	<u>197,157</u>	<u>2,064,687</u>	<u>388,925</u>	<u>422,687</u>	<u>392,850</u>
EXPENDITURES					
Debt Service:					
Pay Off Bond	0	0	0	0	1,560,000
Principal	290,000	295,000	300,000	300,000	310,000
Interest	104,400	92,700	80,800	110,119	113,900
Paying Agent	700	22,418	425	725	725
Total Expenditures	<u>395,100</u>	<u>410,118</u>	<u>381,225</u>	<u>410,844</u>	<u>1,984,625</u>
NET INCREASE (DECREASE) IN FUND BALANCE	(197,943)	1,654,569	7,700	11,843	(1,591,775)
FUND BALANCE-JANUARY 1	<u>559,560</u>	<u>361,617</u>	<u>2,016,186</u>	<u>2,016,186</u>	<u>2,028,029</u>
FUND BALANCE-DECEMBER 31	<u>\$361,617</u>	<u>\$2,016,186</u>	<u>\$2,023,886</u>	<u>\$2,028,029</u>	<u>\$436,255</u>

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

**CITY OF DETROIT LAKES
2007 SPECIAL ASSESSMENT FUND
2018 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>
2016	4.00%	295,000	92,700	387,700
2017	4.00%	300,000	110,119	410,119
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
		\$3,975,000	\$462,819	\$4,437,819

Cash Available 12/31/16	\$408,087
Assessments Available (DNC @ 6.00%) - 12/31/16	\$416,475
Deferred Assessments @ 12/31/16	\$226,219
State MSA Advances	\$0
State MSA Funds	0
Total Available	\$1,050,781

Future Annual Cash Inflows:

Storm Water Fund	\$ -
Assessments @ 100%	\$ 87,000
Annual Inflows	\$ 87,000

Avg Annual Bond Pymt	\$ 312,000
City Share	\$225,000

**CITY OF DETROIT LAKES
ELECTRICAL UTILITY FUND
2018 BUDGET**

#701

	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2017 Estimate</u>	<u>2018 Budget</u>
OPERATING REVENUES					
Metered Sales					
Residential	\$6,614,214	\$6,514,830	\$6,793,525	\$6,759,605	\$6,807,112
Commercial	10,109,603	10,020,548	10,556,396	10,378,016	10,577,509
Wind Power	5,672	5,000	5,200	4,678	4,800
Street Lights	222,831	147,522	172,010	172,010	149,040
Summer Cottages	162,795	150,981	161,244	150,800	150,800
Total Metered Sales	<u>17,115,115</u>	<u>16,838,881</u>	<u>17,688,376</u>	<u>17,465,108</u>	<u>17,689,261</u>
Other Operating Revenues					
Yardlights	58,319	59,945	57,550	59,310	59,310
Discounts Not Taken	115,538	109,680	118,000	114,240	117,667
Miscellaneous Service Revenue	77,919	159,818	40,000	41,000	41,000
MISO Transmission Allocation	11,283	241,214	283,200	269,500	254,500
Rent of Jet Plant	209,664	212,544	214,272	216,000	216,000
Operation of Jet Plant	21,441	18,047	15,500	14,275	15,000
Rent of Other Electrical Property	15,254	15,254	15,250	15,254	15,254
MRES Reimbursement	144,075	77,887	80,000	119,200	80,000
Technology Income	169,386	169,401	171,400	169,356	169,356
Reimbursement for Airport Project	0	0	0	0	851,000
Reimbursement From HSEM MN	0	0	0	125,000	0
Other Miscellaneous Revenue	108,812	23,658	25,000	20,400	20,400
Total Other Operating Revenue	<u>931,691</u>	<u>1,087,448</u>	<u>1,020,172</u>	<u>1,163,535</u>	<u>1,839,487</u>
TOTAL OPERATING REVENUE	<u>18,046,806</u>	<u>17,926,329</u>	<u>18,708,548</u>	<u>18,628,643</u>	<u>19,528,748</u>
OPERATING EXPENSES					
Purchase Power	11,770,450	11,173,110	11,947,098	11,849,352	11,699,155
Distribution	961,951	1,154,174	1,112,618	1,322,832	1,370,334
Transmission	31,458	36,508	36,969	48,089	39,429
Generation	70,142	114,229	102,148	103,871	88,866
Structures	150,777	184,615	190,812	205,899	202,742
Customer Accounts	640,492	603,052	612,258	674,721	413,460
Administrative and General Expense	1,283,176	1,421,000	1,315,873	1,340,955	1,486,094
Depreciation	861,878	833,275	950,000	950,000	980,000
Total Operating Expenses	<u>15,770,324</u>	<u>15,519,963</u>	<u>16,267,775</u>	<u>16,495,719</u>	<u>16,280,080</u>
NET OPERATING INCOME	2,276,482	2,406,366	2,440,772	2,132,924	3,248,668
Other Income					
Interest Income	122,983	134,559	120,000	110,000	150,000
Prior Year MRES Purch Power Adj	0	0	0	0	0
Reimbursement from Sales Tax	0	67,834	0	0	0
Sale of Fixed Assets	16,004	0	0	1,400	0
Income Deductions					
Interest Expense	(35,697)	(33,379)	(31,758)	(31,758)	(28,607)
Economic Donations (WCI)	(20,000)	(20,000)	(10,000)	(10,000)	(10,000)
NET INCOME	<u>2,359,772</u>	<u>2,555,380</u>	<u>2,519,014</u>	<u>2,202,566</u>	<u>3,360,061</u>
NET INCOME BEFORE OPERATING TRANSFERS					
Transfer to General Fund (Wage Reallocat	0	0	0	0	(60,000)
Transfer to General Fund (St. Lights)	(87,556)	0	0	0	0
Transfer to General Fund (Regular)	(525,000)	(525,000)	(525,000)	(525,000)	(525,000)
Transfer (to)/from General Fund (Health Ins	(20,298)	2,419	(40,000)	(30,000)	(30,000)
NET INCOME TO RETAINED EARNINGS	<u>\$1,726,918</u>	<u>\$2,032,799</u>	<u>\$1,954,014</u>	<u>\$1,647,566</u>	<u>\$2,745,061</u>

**CITY OF DETROIT LAKES
ELECTRICAL UTILITY FUND
2018 BUDGET**

	2015 Actual	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
CASH BALANCE - JANUARY 1	\$8,416,656	\$9,690,353	\$10,924,176	\$11,450,020	\$12,428,926
(Increase) Decrease in Other Assets & Liabilities	29,404	38,918	0	0	0
Transfer to General Fund	(525,000)	(525,000)	(525,000)	(525,000)	(585,000)
Transfer to General Fund(Street Lights)	(87,558)	0	0	0	0
Transfer (to)/from General Fund (Health In	(20,298)	2,419	(40,000)	(40,000)	(25,000)
(Increase) Decrease in Advances	202,608	180,003	100,000	168,306	150,000
Proceeds from Sale of Bonds	0	0	0	0	0
Principal Payment on Bonds	(285,000)	(295,000)	(300,000)	(300,000)	(300,000)
Acquisition of Fixed Assets	(1,262,111)	(1,030,328)	(2,128,795)	(1,474,866)	(2,588,886)
Depreciation Expense	861,878	833,275	950,000	950,000	980,000
Net Income	<u>2,359,772</u>	<u>2,555,380</u>	<u>2,519,014</u>	<u>2,202,686</u>	<u>3,360,061</u>
CASH BALANCE - DECEMBER 31	<u>\$9,690,353</u>	<u>\$11,450,020</u>	<u>\$11,499,395</u>	<u>\$12,428,926</u>	<u>\$13,420,101</u>
	9,690,353	11,450,020			

ANALYSIS OF ACQUISITION OF FIXED ASSETS

Poles, Wire, Transf. & Other Invent.	0	0	40,000	780,241	19,000
Capitalized Labor and Benefits	145,463	0	195,000	195,000	199,875
Timber Creek Phase III Loop	0	0	0	0	0
Brainerd Acres	0	8,293	0	0	0
McKinley Plaza	24,055	4,681	20,000	0	0
Fairfield Inn	0	0	0	0	0
Lift Station Fiber	0	5,109	0	0	0
Hwy 59 and Grant St (Distr)	70,515	0	0	0	0
Hwy 10 West Frontage Rd (Distr)	290,877	0	0	0	0
West Lake Sallie Dr/Fox Lake	4,268	70,810	20,000	0	0
Hwy 10 Prim 600/200 to Airport Rd #701	0	0	122,800	0	122,800
Airport Road to Wold RV (Apt Relo) #80!	0	0	173,900	0	230,000
No Long Lake Ph I #702	0	0	435,980	0	475,300
Airport Runway Relocation	0	0	0	0	621,000
Highland Dr Primary Install	0	0	0	0	20,000
West Long Lake Ph II #703	0	0	49,000	0	0
W Long Lake Cherry Crk Hill #704	0	0	21,500	0	0
W Long Lake O/H #705	0	0	21,500	0	0
Hwy 10 CP Bridge Prim Relo #810	0	52,176	173,000	0	20,000
W Lake Dr Hotel/Rest	0	0	15,000	0	0
Pole Replacements	0	0	10,000	0	25,000
Hwy 59 No - Co Jail #706	0	0	127,115	0	36,000
No Tower Rd ID Park Feeder Ext	0	71,491	0	0	0
Pembina Trail Upgrade	0	17,838	0	0	0
Holiday Station New Service	0	21,410	0	0	0
Absolute Ice New Service	0	31,068	0	0	0
No Shore Drive Lift Station	0	9,162	0	0	0
Villa Lane/Co 6	0	4,719	0	0	0
Clear Creek or Lake Forest Expansion	0	0	0	0	60,000
So Shore Dr - Tomlinson	0	0	0	0	20,000
Floyd Lake/Stony Rd/Hwy 131	0	0	0	0	25,000
WWTP Primary Install	0	0	0	0	75,000
System Study/Eng (New SubStations/SPC	7,412	7,543	150,000	10,000	246,000
Substation Proj -115 kv Cap Bank	0	0	0	0	0
New Meters	39,413	21,892	10,000	10,000	20,000
Aerial Mapping - Pictometry	10,449	0	15,000	12,211	12,211
Jet Turbine Repairs	0	79,646	0	65,000	0
Jet Turbine Steel Bldg Repairs	0	0	15,000	0	30,000
Jet Turbine Batteries	18,826	0	0	0	0
Meter Shop Roof Repair	0	0	31,000	30,969	0
Seal Coat Whse Parking Lot	0	0	15,000	0	0
New Pickup/Van	50,765	0	180,000	116,044	0
Flatbed Truck	0	69,103	0	0	0
Vehicle Replacement	0	0	0	0	150,000
Purchase Service Territory	12,893	8,974	85,000	94,000	10,000
Street Lighting	15,626	0	0	0	0
Hwy 10 West w/Holmes St Extension	7,532	63,186	0	0	0
Hwy 34 Lighting Replacements	0	130,994	0	0	0
Hwy 59 So Bike Path	0	15,154	0	0	0
Washington Ave So	132,937	0	0	0	0
Skid Loader with Attachments	0	0	0	0	60,000
New Boom Truck with Trade	205,763	0	0	0	0
JD Mini Excavator	47,278	0	0	0	0
Fencing - Material Stg Yard	0	19,800	0	0	0
Office Suite	0	0	0	0	0
Nimble SAN	0	35,684	0	0	10,000
Replace Liquor/Water Tower UPS Units	0	0	0	0	6,800
Remote Desktop Access	5,590	0	0	0	0
Garage Equipment	0	0	0	0	15,000
Lab and Test Equipment	0	0	0	7,063	10,000
Air Compressor	0	0	15,000	0	0
Equipment Trailer	16,996	16,606	14,000	15,286	0
GIS Implementation/Conversion	47,006	15,012	0	0	0
Laserfiche Licenses (5)	0	0	0	0	3,000
Laserfiche Support	0	0	0	0	6,000
Nimble SAN Expansion Shelf	0	0	0	0	28,000
Intel Host Servers (3)	0	0	25,500	23,228	0
City Hall Core Switches	0	0	22,000	11,475	0
Liquor Store Core Switch	0	0	5,500	4,733	0
Police Dept Core Switch	0	0	11,000	9,716	0
Trimble Unit	0	0	0	0	0
Fault Locator/Locator	0	0	0	0	0
New Load Management System	108,647	199,479	90,000	90,000	15,000
Office Equipment	0	9,448	10,000	0	10,000
Authentication VPN	0	0	0	0	8,900
Community Solar Project	0	21,050	0	0	0
	<u>\$1,262,111</u>	<u>\$1,030,328</u>	<u>\$2,128,795</u>	<u>\$1,474,866</u>	<u>\$2,588,886</u>

**CITY OF DETROIT LAKES
ELECTRICAL UTILITY FUND
2018 BUDGET**

	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2018 Budget</u>	<u>2017 Estimate</u>	<u>2018 Budget</u>
OPERATING EXPENSES					
Purchase Power					
Operation					
WAPA Power	2,187,178	2,191,042	1,847,444	1,855,000	1,717,444
MRES Power	8,165,183	7,213,950	8,267,941	8,194,452	8,142,000
Wind Certificates	3,279	3,039	4,020	2,900	2,880
MISO MIA	0	0	0	0	0
Wheeling	1,414,810	1,765,079	1,827,693	1,797,000	1,836,831
Total Purchase Power	<u>11,770,450</u>	<u>11,173,110</u>	<u>11,947,098</u>	<u>11,849,352</u>	<u>11,699,155</u>
Transmission 5650					
Salaries - Regular	11,611	12,392	12,011	11,811	12,165
FICA	829	889	919	904	931
PERA	871	934	901	886	912
Operation and Maintenance Supplies	3,653	346	500	2,100	3,500
IT Charges	13,750	13,750	14,094	13,750	13,750
Insurance	519	519	545	639	671
Outside Services and Charges	225	7,678	8,000	18,000	7,500
Total Transmission	<u>31,458</u>	<u>36,508</u>	<u>36,969</u>	<u>48,089</u>	<u>39,429</u>
Distribution					
Sub-Station Equipment 5920					
Salaries - Regular	1,821	1,732	2,203	16,160	10,000
Salaries - Overtime	0	0	100	552	100
FICA	124	118	176	1,278	773
PERA	137	130	173	1,253	757
Operation and Maintenance Supplies	1,067	181	500	500	500
Telephone	4,194	6,139	6,600	8,272	8,272
Insurance	10,072	10,272	10,786	11,045	11,598
Utilities	11,836	10,580	12,064	12,200	12,322
Outside Services and Charges	3,660	0	4,000	3,550	7,500
Total Sub-Station Equipment	<u>32,911</u>	<u>29,152</u>	<u>36,602</u>	<u>54,811</u>	<u>51,822</u>
Load Management 5821					
Salaries - Regular	14,452	0	13,389	910	7,500
Salaries - Overtime	0	0	100	0	0
FICA	994	0	1,032	70	574
PERA	1,097	0	1,012	68	563
Operation and Maintenance Supplies	4,317	475	3,000	1,205	1,200
Water Heater Rebates	500	1,100	1,000	675	1,000
Outside Services and Charges	2,159	1,142	800	761	800
Total Load Management	<u>23,519</u>	<u>2,717</u>	<u>20,333</u>	<u>3,689</u>	<u>11,637</u>
Underground Locating 5941					
Salaries - Regular	59,858	54,031	58,038	55,920	57,598
Salaries - Overtime	0	0	100	100	100
FICA	4,070	3,702	4,448	4,286	4,414
PERA	4,471	4,071	4,360	4,202	4,327
Operation and Maintenance Supplies	2,808	3,179	2,500	2,500	11,000
Outside Services and Charges	1,258	1,729	1,650	1,130	1,500
Total Underground Locating	<u>72,465</u>	<u>66,712</u>	<u>71,096</u>	<u>68,137</u>	<u>78,939</u>

**CITY OF DETROIT LAKES
ELECTRICAL UTILITY FUND
2018 BUDGET**

	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2018 Budget</u>	<u>2017 Estimate</u>	<u>2018 Budget</u>
OPERATING EXPENSES					
Distribution (cont'd)					
Tree Trimming 5930					
Salaries - Regular	60,183	61,520	95,000	74,000	76,220
Salaries - Temporary	467	0	0	1,000	0
FICA	4,486	4,611	7,267	5,738	5,831
PERA	4,546	4,642	7,125	5,625	5,717
Operation and Maintenance Supplies	1,244	267	2,000	5,750	2,000
Outside Services and Charges	211	200	750	500	750
Total Tree Trimming	71,137	71,240	112,142	92,613	90,517
Street Lights 5960					
Salaries - Regular	26,729	24,242	23,307	24,000	24,720
Salaries - Overtime	517	0	200	0	200
FICA	1,817	1,603	1,798	1,836	1,906
PERA	2,043	1,818	1,763	1,800	1,869
Operation and Maintenance Supplies	8,683	3,361	6,750	6,500	6,750
Outside Services and Charges	0	0	500	1,000	500
Miscellaneous	0	319	450	250	450
Total Street Lights	39,789	31,343	34,768	35,386	36,395
Signal Lights 5965					
Salaries - Regular	70	395	500	550	550
FICA	5	26	38	42	42
PERA	5	30	38	41	41
Operation and Maintenance Supplies	5	892	500	100	500
Outside Services and Charges	0	0	500	100	500
Miscellaneous	0	0	100	100	100
Total Signal Lights	85	1,343	1,676	933	1,733
Line Transformers 5950					
Operating Supplies	244	439	750	200	500
Outside Services and Charges	0	1,006	2,500	625	2,000
Oil Testing	0	152	1,000	665	750
Total Line Transformers	244	1,597	4,250	1,490	3,250
Meter Operation & Maintenance 5970					
Salaries - Regular	16,008	12,075	19,342	20,425	21,038
FICA	1,093	877	1,480	1,563	1,609
PERA	1,191	946	1,451	1,532	1,578
Operation and Maintenance Supplies	6,944	5,256	5,000	14,900	7,500
Outside Services and Charges	285	24	500	500	500
Total Meter Operation & Maintenance	25,521	19,178	27,772	38,919	32,225

**CITY OF DETROIT LAKES
ELECTRICAL UTILITY FUND
2018 BUDGET**

	2015 Actual	2016 Actual	2018 Budget	2017 Estimate	2018 Budget
OPERATING EXPENSES					
Distribution Operation & Maint. 5880					
Salaries - Regular	466,895	486,532	497,340	447,500	536,897
Salaries - On Call	0	0	0	25,498	26,263
Salaries - Overtime	4,991	39,224	12,000	55,050	20,000
Salaries - Temporary	0	13,780	24,120	6,200	24,844
FICA	32,656	41,045	40,810	40,870	46,512
PERA	35,006	40,189	40,010	40,069	45,600
Operation and Maintenance Supplies	134,594	270,854	150,000	320,000	310,000
Telephone	4,791	3,911	5,000	5,467	5,500
Outside Services and Charges	13,480	22,417	30,000	75,000	30,000
Rents, Easements, and Leases	357	5,267	1,200	5,500	1,200
Miscellaneous	3,510	7,673	3,500	5,700	17,000
Total Distribution Operation & Maint.	696,280	930,892	803,979	1,026,853	1,063,816
Total Distribution	961,951	1,154,174	1,112,618	1,322,832	1,370,334
Generation					
Jet Turbine 5480					
Salaries - Regular	8,120	12,761	8,058	14,000	9,200
Salaries - Overtime	69	23	200	200	200
FICA	565	871	632	1,086	719
PERA	614	959	619	1,065	705
Operation and Maintenance Supplies	499	12,978	23,000	19,200	8,000
Utilities	9,544	8,819	10,400	10,600	10,600
Jet Fuel	14,800	19,190	15,200	17,500	16,500
Outside Services and Charges	2,689	25,386	7,500	8,000	7,500
Miscellaneous/Insurance	33,242	33,242	36,539	32,220	35,442
Total Generation	70,142	114,229	102,148	103,871	88,866
Structures					
Switchgear/Meter Shop Building 5110					
Salaries - Regular	0	0	0	0	0
FICA	0	0	0	0	0
PERA	0	0	0	0	0
Heating Fuel	0	0	0	0	0
Operation and Maintenance Supplies	0	0	0	0	0
Telephone	0	0	0	0	0
Utilities	0	0	0	0	0
Outside Services and Charges	0	0	0	0	0
Total Switchgear Building	0	0	0	0	0
Utility Warehouse and Property 5910					
Salaries - Regular	89,158	106,404	98,124	119,750	123,343
Salaries - Temporary	156	307	150	1,100	150
FICA	6,238	7,894	7,518	9,245	9,447
PERA	6,671	8,107	7,371	9,064	9,262
Operation and Maintenance Supplies	7,379	20,079	37,500	24,200	26,500
Telephone	1,150	989	1,053	1,040	1,040
Utilities	30,307	28,232	31,096	30,600	25,000
Outside Services and Charges	4,921	10,504	5,500	8,400	5,500
Miscellaneous	4,797	2,099	2,500	2,500	2,500
Total Utility Warehouse & Property	150,777	184,615	190,812	205,899	202,742
Total Structures	150,777	184,615	190,812	205,899	202,742

**CITY OF DETROIT LAKES
ELECTRICAL UTILITY FUND
2018 BUDGET**

	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2018 Budget</u>	<u>2017 Estimate</u>	<u>2018 Budget</u>
OPERATING EXPENSES (Cont'd)					
Customer Account Expense (Cont'd)					
Customer Account Expense					
Meter Reading 9020					
Salaries - Regular	43,073	43,198	38,454	45,900	47,277
FICA	3,069	2,759	2,942	3,511	3,617
PERA	3,186	2,865	2,903	3,328	3,569
Operation and Maintenance Supplies	157	12	200	6,600	200
Other Services and Charges	1,617	2,122	2,200	2,200	2,200
Total Meter Reading	<u>51,102</u>	<u>50,956</u>	<u>46,699</u>	<u>61,539</u>	<u>56,863</u>
Customer Record & Collections					
Salaries - Regular 9030	274,466	287,203	294,522	301,311	103,831
FICA	19,122	20,227	22,531	23,050	7,943
PERA	20,314	22,022	22,089	22,598	7,787
Operation and Maintenance Supplies	8,845	8,969	10,580	10,000	9,200
Postage	16,461	16,252	16,800	16,800	16,800
Telephone	836	830	845	945	945
Travel, Meetings and Schools	1,758	1,622	1,500	1,450	1,500
Outside Services and Charges	26,249	29,621	28,000	29,900	29,000
Miscellaneous	2,147	1,677	1,750	1,400	1,500
Total Customer Record & Collections	<u>370,198</u>	<u>388,423</u>	<u>398,618</u>	<u>407,455</u>	<u>178,506</u>
Customer Service 9035					
Salaries - Regular	680	944	1,224	2,600	1,261
FICA	46	63	94	199	96
PERA	51	71	92	195	95
Operation and Maintenance Supplies	0	0	200	200	200
Outside Services and Charges	0	0	100	100	100
Total Customer Relations	<u>777</u>	<u>1,078</u>	<u>1,709</u>	<u>3,294</u>	<u>1,752</u>
Energy Conservation 9050					
Salaries - Regular	33,151	32,860	33,679	34,463	45,453
FICA	2,168	2,206	2,576	2,636	3,477
PERA	2,459	2,514	2,526	2,585	3,409
Operation and Maintenance Supplies	3,701	2,072	5,200	5,000	3,000
Travel, Meetings and Schools	2,331	4,811	3,500	3,500	3,500
Advertising	10,155	12,426	12,750	11,850	12,500
Outside Services and Charges	11,953	12,890	15,000	11,700	15,000
Other Energy Grants and Programs	147,878	91,043	80,000	122,000	80,000
Total Energy Conservation	<u>213,796</u>	<u>160,822</u>	<u>155,232</u>	<u>193,734</u>	<u>166,339</u>
Bad Debt Expense	<u>4,619</u>	<u>1,773</u>	<u>10,000</u>	<u>8,700</u>	<u>10,000</u>
Total Customer Account Expense	<u>640,492</u>	<u>603,052</u>	<u>612,258</u>	<u>674,721</u>	<u>413,460</u>
Administrative and General Expense					
General Manager's Office 9200					
Salaries - Regular	166,873	177,481	180,164	181,615	246,826
Salaries - Temporary	2,720	0	2,856	0	8,000
FICA	12,337	12,946	14,001	13,894	18,882
PERA	12,720	13,496	13,726	13,621	18,512
Office Supplies/Postage	7,486	8,037	7,500	10,200	7,500
Drafting/Mapping Supplies	7,583	1,564	5,100	4,000	11,300
Telephone	1,370	1,468	1,525	1,401	1,525

**CITY OF DETROIT LAKES
ELECTRICAL UTILITY FUND
2018 BUDGET**

	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2018 Budget</u>	<u>2017 Estimate</u>	<u>2018 Budget</u>
OPERATING EXPENSES (Cont'd)					
Administrative and General Expense					
General Manager's Office (Cont'd)					
Travel, Meetings and Schools	7,278	7,403	9,500	7,500	8,500
MMUA Dues	25,110	25,501	26,515	26,515	28,238
MRES Dues	13,164	12,977	14,195	13,440	13,500
Chamber/Coalition/LMC Dues	1,097	1,108	3,495	10,200	3,500
Outside Services and Charges	5,461	6,239	7,000	3,537	5,000
Total Superintendent's Office	263,199	268,220	285,577	285,923	371,284
Commission Expense 9300					
Salaries - Regular	7,680	7,680	15,120	11,040	15,120
FICA	591	587	1,157	600	1,157
Travel, Meetings and Schools	7,654	6,335	8,500	4,200	8,000
Miscellaneous	598	253	150	150	150
Total Commission Expense	16,523	14,855	24,927	15,990	24,427
Technology Expense 9310 (700-9035)					
Salaries - Regular	136,827	140,449	144,267	143,832	148,147
Salaries - Temporary	0	0	0	0	5,000
FICA	9,124	9,528	11,036	11,003	11,333
PERA	10,220	10,691	10,820	10,787	11,111
Allocation to Transmission	(13,666)	(13,750)	(14,094)	(13,750)	(13,750)
Operation and Maintenance Supplies	24,893	13,441	14,000	13,900	19,200
Small Tools & Minor Equipment	2,907	0	3,000	3,860	7,740
Professional Fees (Outside Support)	3,501	0	7,700	4,784	7,700
Telephone	2,479	2,203	1,850	1,660	1,700
Leased Lines	5,735	6,090	6,174	6,264	6,577
Travel, Meetings and Schools	721	1,393	1,500	1,550	1,500
Insurance	0	0	0	485	510
Outside Services and Charges	520	8,696	19,500	6,320	10,000
Miscellaneous	2,179	4,930	2,500	2,650	2,500
Total Technology Expense	185,440	183,671	208,253	193,346	219,268
Non-Utility Services 9060					
Salaries - Regular	16,863	17,566	22,293	11,500	17,500
FICA	1,174	1,204	1,705	880	1,339
PERA	1,261	1,281	1,672	863	1,313
Operating and Maintenance Supplies	191	6,490	3,500	1,675	3,500
Outside Services and Charges	351	873	1,000	1,730	1,850
Christmas Lights	2,030	0	1,750	1,000	1,000
Donations- DLCCC Discovery Series	0	0	4,000	0	0
Donations- DLCCC BackYard Addition	10,000	0	0	0	0
Donations-Grad Bash/Post Prom	400	600	600	600	600
Donations-Special Olympics	0	500	0	500	500
Donations-Beardsley Marathon	1,500	0	0	0	0
Donations-Fireworks	1,000	1,000	1,000	500	500
Donations-United Way	500	750	750	750	750
Donations-Scholarship	500	500	750	750	750
Donations-Heat Share	1,000	1,000	1,000	1,000	1,000
Donations-Miscellaneous	2,600	600	7,500	7,500	7,500
Total Non-Utility Services	39,370	32,364	47,520	29,247	38,101

**CITY OF DETROIT LAKES
ELECTRICAL UTILITY FUND
2018 BUDGET**

	2015 Actual	2016 Actual	2018 Budget	2017 Estimate	2018 Budget
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	2,984	2,003	3,000	3,000	3,000
Insurance	0	0	0	0	0
Utilities	10,642	10,029	11,100	10,750	12,536
Outside Services and Charges	9,699	8,152	10,000	5,625	7,500
Total Administration Bldg Expense	23,325	20,184	24,100	19,375	23,036
Unallocated Expenses 9370					
Uniforms	11,974	14,795	12,000	17,400	14,500
Life Insurance	926	1,016	1,050	1,033	1,050
Hospitalization	309,118	322,692	321,695	294,660	324,126
Employer HSA Cost	7,887	7,750	0	1,000	500
Workers' Compensation	38,528	33,981	37,384	54,330	59,763
Hospitalization (Retired)	2,210	8,164	8,580	11,895	7,995
Severance and Vacation Pay	42,435	47,060	0	0	0
Safety Equipment	21,375	11,843	11,000	22,300	11,500
Safety/Wellness Committees	2,533	538	2,500	2,500	2,500
Safety Program	15,869	16,251	16,700	18,995	17,034
Small Tools & Minor Equipment	30,762	29,625	29,000	41,100	31,000
Travel, Meetings & Schools	17,902	25,234	25,000	25,000	25,000
Advertising Other Than Energy Consv.	10,750	13,365	12,500	23,000	15,500
Insurance	40,891	43,482	45,675	40,461	42,484
Outside Services and Charges	19,310	19,217	33,600	28,850	22,600
GIS Expense	906	1,200	3,800	1,200	3,500
Judgements & Losses	0	0	0	0	0
Rate Study	0	8,000	0	0	0
City Attorney	42,823	43,893	44,993	44,991	46,341
PERA Pension Expense	33,897	162,892	0	60,000	60,000
Fiber Network	433	0	0	0	0
Tuition Reimbursement	0	0	10,000	0	10,000
Miscellaneous	1,829	4,256	2,000	2,650	2,000
Total Unallocated Expenses	652,358	815,254	617,477	691,365	697,393
Equipment Operation & Maintenance					
Salaries - Regular	28,790	17,487	30,025	22,500	23,175
FICA	2,080	1,233	2,297	1,721	1,773
PERA	2,237	1,311	2,252	1,688	1,738
Operating and Maintenance Supplies	11,283	12,115	19,000	13,100	21,000
Gas & Oil	31,329	30,775	32,445	38,000	39,900
Outside Services and Charges	27,242	23,531	22,000	28,700	25,000
Total Equipment Operation & Maint.	102,961	86,452	108,019	105,709	112,586
Total Admin and General Expense	1,283,176	1,421,000	1,315,873	1,340,955	1,486,094
TOTAL OPERATION & MAINTENANCE EXPENSE	\$14,908,446	\$14,686,688	\$15,317,775	\$15,545,719	\$15,300,080

**CITY OF DETROIT LAKES
WATER UTILITY FUND
2018 BUDGET**

#702

	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2017 Estimate</u>	<u>2018 Budget</u>
OPERATING REVENUES					
Metered Sales					
Residential	\$609,190	\$641,541	\$676,201	\$662,000	\$731,510
Commercial	405,913	433,022	444,570	462,000	510,510
Outdoor Watering	<u>129,328</u>	<u>130,825</u>	<u>139,571</u>	<u>138,000</u>	<u>152,490</u>
Total Metered Sales	<u>1,144,431</u>	<u>1,205,388</u>	<u>1,260,342</u>	<u>1,262,000</u>	<u>1,394,510</u>
Other Operating Revenues					
Discounts Not Taken	8,477	8,907	8,600	8,800	8,800
Water Tank Rental	38,836	40,195	41,602	41,602	43,058
Miscellaneous Service Revenue	<u>32,474</u>	<u>51,574</u>	<u>22,000</u>	<u>36,000</u>	<u>25,000</u>
Total Other Operating Revenue	<u>79,787</u>	<u>100,676</u>	<u>72,202</u>	<u>86,402</u>	<u>76,858</u>
TOTAL OPERATING REVENUES	<u>1,224,218</u>	<u>1,306,064</u>	<u>1,332,544</u>	<u>1,348,402</u>	<u>1,471,368</u>
OPERATING EXPENSES					
Wells and Pumping	48,373	51,180	65,797	76,900	78,495
Laboratory and Testing	14,810	15,978	17,599	17,801	18,353
Purification Plant	124,520	133,827	139,878	139,604	160,998
Water Tanks	955	1,818	4,268	2,603	4,869
Water Mains	60,911	27,102	69,432	51,542	69,556
Underground Locate	51,420	44,165	48,716	46,783	44,456
Fire Hydrant Maintenance	13,880	19,172	26,387	15,824	31,349
Customer Service	57,959	62,206	63,675	63,169	33,855
Meter Maintenance Expense	918	17	1,190	0	0
Water Supervisor's Office	48,256	47,757	53,599	49,772	51,906
Meter Reading	20,008	19,421	20,642	22,006	22,657
Customer Records & Collections	41,275	44,733	45,600	43,417	54,179
General Manager's Office	38,457	39,753	42,129	43,371	46,374
Commision Expense	1,032	1,033	1,670	1,606	1,670
Administration Building Expense	1,330	1,254	1,570	1,350	1,526
Unallocated and General Expense	135,278	140,639	125,319	146,906	158,340
Equipment Operation and Maint. Expense	10,593	5,899	10,025	10,200	8,935
Depreciation	<u>402,181</u>	<u>431,934</u>	<u>465,000</u>	<u>465,000</u>	<u>485,000</u>
Total Operating Expenses	<u>1,072,156</u>	<u>1,087,888</u>	<u>1,202,495</u>	<u>1,197,853</u>	<u>1,272,517</u>
NET OPERATING INCOME	152,062	218,176	130,049	150,549	198,851
Non Operating Income:					
Interest Income	4,213	7,611	5,500	5,100	5,500
Sale of Capital Assets	4,845	0	0	0	0
Grants	0	0	0	10,000	0
Non-Operating Expense:					
Interest on 2005 Bonds	(16,088)	(16,088)	(14,573)	(14,573)	(6,881)
Interest on 2006 Bonds	(12,110)	(12,110)	(9,750)	(9,750)	(9,668)
Interest on 2015 Bonds	0	(25,999)	(23,370)	(22,037)	(22,670)
Interest on PFA Loans	<u>(44,858)</u>	<u>(44,858)</u>	<u>(33,140)</u>	<u>(33,140)</u>	<u>(30,910)</u>
Total Non-Operating Inc/Expense	<u>(63,998)</u>	<u>(91,444)</u>	<u>(75,333)</u>	<u>(64,400)</u>	<u>(64,629)</u>
NET INCOME BEFORE CAPITAL CONTRIBUTIONS & TRANSFERS	88,064	126,732	54,716	86,149	134,222
Contrib Cap Assets from Govt	387,833	54,932	0	0	0
Trans from GF (Health Ins Claims)	0	507	0	0	0
Trans to GF (Health Ins Claims)	<u>(4,124)</u>	<u>0</u>	<u>(7,500)</u>	<u>(7,500)</u>	<u>(7,500)</u>
NET INCOME	<u>\$471,773</u>	<u>\$182,171</u>	<u>\$47,216</u>	<u>\$78,649</u>	<u>\$126,722</u>

**CITY OF DETROIT LAKES
WATER UTILITY FUND
2018 BUDGET**

	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2017 Estimate</u>	<u>2018 Budget</u>
CASH BALANCE - JANUARY 1	\$57,459	\$573,554	\$870,588	\$1,007,468	\$1,547,885
(Increase) Decrease in Assets & Liab.	(368,636)	232,975	0	0	0
Bond Principal Payment	(66,250)	(66,250)	(64,000)	(64,000)	(59,000)
PFA Loan Principal Payment	(98,000)	(100,000)	(102,000)	(102,000)	(104,000)
2015 Bond Principal Payment	0	0	(35,000)	(35,000)	(35,000)
2017 Bond Principal Payment	0	0	0	0	0
Bond Proceeds	831,649	0	0	685,000	0
Depreciation Expense	402,181	431,934	465,000	465,000	485,000
Acquisition of Fixed Assets	(656,122)	(246,916)	(569,375)	(1,135,232)	(575,000)
Contributed Capital Assets	387,333	54,932	0	648,000	0
Op Transfers In/(Out) (Health Ins)	(4,124)	507	(7,500)	(7,500)	(7,500)
Net Income(Loss)	<u>88,064</u>	<u>126,732</u>	<u>54,716</u>	<u>86,149</u>	<u>134,222</u>
CASH BALANCE - DECEMBER 31	<u>\$573,554</u>	<u>\$1,007,468</u>	<u>\$612,429</u>	<u>\$1,547,885</u>	<u>\$1,386,606</u>

\$1,007,468

ANALYSIS OF ACQUISITION OF FIXED ASSETS

Watermains:					
Peter Street	0	7,027	0	0	0
Long Bridge Hgts	0	47,905	0	0	0
Hwy 59 No - Co Jail	0	0	216,463	796,200	0
Long Lake	0	0	0	0	180,000
Landing on Little Detroit	0	0	0	14,500	0
Washington Ave Hydrants	0	0	0	0	0
Long Bridge Hgts - (Hydrants and Oversize)	0	43,117	0	0	0
Long Lake (Hydrants)	0	0	0	0	160,000
Hwy 10 West (Hydrants/Mains)	394,628	0	0	0	0
South Washington Avenue (Hydrants)	121,364	0	0	0	0
Peter Street	5,848	0	0	0	0
Standpipe Access Road - Long Bridge	0	56,309	0	0	0
Lori/Granger	0	0	0	9,432	0
Hwy 59 No - Co Jail	0	0	162,912	161,400	0
Long Pine Estates	0	0	0	0	0
Landing on Little Detroit	0	0	0	13,700	0
New Development (Bowling Alley/Tomlinson)	0	0	0	0	45,000
Aerator Bypass - WTP	15,650	0	0	0	0
Chlorine Shutoff Valves - WTP	9,509	0	0	0	0
GIS Implementation	50,000	0	0	0	0
Electric Slide Gate	0	11,824	0	0	0
Replace WellHouse Doors	0	0	0	0	0
Generator Receptacle/Manual Trans Switch	0	25,000	0	0	150,000
Water Meters	40,181	55,734	40,000	40,000	40,000
Repairs - Well #4	0	0	0	0	0
Well #1 - Upgrades	0	0	25,000	0	0
Well #2 - Upgrades	18,942	0	0	0	0
Fence Tower/Pave Driveway	0	0	25,000	0	0
Pave Driveway - Standpipe	0	0	100,000	100,000	0
Skidsteer	0	0	0	0	0
Truck	0	0	0	0	0
	<u>\$656,122</u>	<u>\$246,916</u>	<u>\$569,375</u>	<u>\$1,135,232</u>	<u>\$575,000</u>

Capitalization Policy is \$10k and over

**CITY OF DETROIT LAKES
WATER UTILITY FUND
2018 BUDGET**

	2015 Actual	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
OPERATING EXPENSES					
Wells and Pumping					
Regular Salaries	\$9,110	\$14,393	\$13,633	\$14,335	\$14,765
FICA	645	1,024	1,043	1,097	1,130
PERA	681	1,088	1,022	1,075	1,107
Operation and Maintenance Supplies	1,066	3,053	2,500	3,850	2,550
Utilities	27,985	32,733	30,500	41,843	41,843
WHP/Water Festival	3,920	(1,386)	5,000	2,700	5,000
Outside Services and Charges	4,966	275	12,000	11,900	12,000
Miscellaneous	0	0	100	100	100
Total Wells and Pumping	48,373	51,180	65,797	76,900	78,495
Laboratory and Testing					
Regular Salaries	9,676	9,578	10,160	10,500	\$10,815
FICA	630	670	777	803	827
PERA	707	742	762	788	811
Operation and Maintenance Supplies	1,418	2,906	3,500	3,410	3,500
Outside Services and Charges	2,366	2,082	2,400	2,300	2,400
Miscellaneous	13	0	0	0	0
Total Laboratory and Testing	14,810	15,978	17,599	17,801	18,353
Purification Plant					
Regular Salaries	38,548	41,345	38,986	44,735	\$46,077
Regular Salaries - On Call	0	0	0	5,900	\$10,418
Overtime Salaries	113	0	1,000	500	1,000
FICA	2,704	2,862	3,059	3,912	4,398
PERA	2,923	3,107	2,999	3,835	4,312
Chemicals	21,631	26,398	25,000	24,300	25,515
Operation and Maintenance Supplies	9,971	9,659	14,140	4,000	10,000
Heating Fuel	346	322	694	360	378
Telephone	1,397	1,335	1,400	1,562	1,600
Utilities	41,388	44,877	47,000	47,000	51,700
Outside Services and Charges	5,466	3,785	5,500	3,400	5,500
Miscellaneous	33	137	100	100	100
Total Purification Plant	124,520	133,827	139,878	139,604	160,998
Water Tanks					
Regular Salaries	600	1,525	1,435	1,900	\$1,957
Overtime Salaries	0	0	100	100	100
FICA	41	104	117	153	157
PERA	45	114	115	150	154
Operation and Maintenance Supplies	69	75	2,000	100	2,000
Telephone	0	0	0	0	0
Outside Services and Charges	200	0	500	200	500
Total Water Tanks	955	1,818	4,268	2,603	4,869
Water Mains/Service Lines					
Regular Salaries	777	798	1,025	1,100	\$1,133
Overtime Salaries	558	0	1,000	500	1,000
FICA	98	53	155	122	163
PERA	105	60	152	120	160
Operation and Maintenance Supplies	14,358	10,869	12,000	11,600	12,000
Outside Services and Charges	45,015	15,322	55,000	38,000	55,000
Miscellaneous	0	0	100	100	100
Total Water Mains	60,911	27,102	69,432	51,542	69,556

**CITY OF DETROIT LAKES
WATER UTILITY FUND
2018 BUDGET**

	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2017 Estimate</u>	<u>2018 Budget</u>
OPERATING EXPENSES					
Underground Locate					
Regular Salaries	41,065	37,024	38,181	37,250	\$34,613
FICA	2,939	2,560	2,921	2,850	2,648
PERA	3,060	2,796	2,864	2,794	2,596
Operation and Maintenance Supplies	3,087	883	3,500	2,790	3,500
Outside Services and Charges	1,269	902	1,000	1,000	1,000
Miscellaneous	0	0	250	100	100
Total Underground Locate	<u>51,420</u>	<u>44,165</u>	<u>48,716</u>	<u>46,783</u>	<u>44,456</u>
Fire Hydrant Maintenance					
Regular Salaries	4,759	6,393	5,200	9,400	\$9,682
FICA	330	458	398	719	741
PERA	353	480	390	705	726
Operation and Maintenance Supplies	7,516	11,841	10,200	5,000	10,000
Outside Services and Charges	922	0	10,200	0	10,200
Total Fire Hydrant Maintenance	<u>13,880</u>	<u>19,172</u>	<u>26,387</u>	<u>15,824</u>	<u>31,349</u>
Customer Service - 6850					
Regular Salaries	50,013	51,855	54,407	53,080	\$28,510
Overtime Salaries	275	1,898	500	1,300	500
FICA	3,764	3,850	4,200	4,160	2,219
PERA	3,775	4,085	4,118	4,079	2,176
Operation and Maintenance Supplies	132	446	250	350	250
Outside Services and Charges	0	0	100	100	100
Miscellaneous	0	72	100	100	100
Total Customer Service	<u>57,959</u>	<u>62,206</u>	<u>63,675</u>	<u>63,169</u>	<u>33,855</u>
Meter Maintenance Expense					
Regular Salaries	669	15	513	0	\$0
FICA	47	1	39	0	0
PERA	47	1	38	0	0
Operation and Maintenance Supplies	155	0	500	0	0
Miscellaneous	0	0	100	0	0
Total Meter Maintenance Expense	<u>918</u>	<u>17</u>	<u>1,190</u>	<u>0</u>	<u>0</u>
Water Supervisor's Office					
Regular Salaries	31,679	33,275	34,758	34,826	\$35,871
FICA	2,227	2,484	2,659	2,664	2,744
PERA	2,352	2,554	2,607	2,612	2,690
Operation and Maintenance Supplies	832	1,167	1,000	500	500
Heating Fuel	1,619	1,568	2,000	1,970	2,069
Telephone	578	685	700	700	700
Utilities	8,969	5,984	9,726	6,400	7,232
Outside Services and Charges	0	40	0	0	0
Miscellaneous	0	0	150	100	100
Total Water Supervisor's Office	<u>48,256</u>	<u>47,757</u>	<u>53,599</u>	<u>49,772</u>	<u>51,906</u>
Meter Reading					
Regular Salaries	16,694	16,178	17,579	18,850	\$19,416
FICA	1,203	1,581	1,345	1,442	1,485
PERA	1,261	1,662	1,318	1,414	1,456
Operation and Maintenance Supplies	850	0	200	200	200
Miscellaneous	0	0	200	100	100
Total Meter Reading	<u>20,008</u>	<u>19,421</u>	<u>20,642</u>	<u>22,006</u>	<u>22,657</u>

**CITY OF DETROIT LAKES
WATER UTILITY FUND
2018 BUDGET**

	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2017 Estimate</u>	<u>2018 Budget</u>
OPERATING EXPENSES					
Customer Records & Collections					
Regular Salaries	33,246	36,110	36,388	34,700	\$44,000
FICA	2,340	2,484	2,784	2,655	3,366
PERA	2,420	2,602	2,729	2,603	3,300
Operation and Maintenance Supplies	223	177	400	200	200
Postage	2,075	2,225	2,200	2,200	2,200
Outside Services and Charges	971	1,135	1,100	1,060	1,113
Total Cust. Records & Collections	<u>41,275</u>	<u>44,733</u>	<u>45,600</u>	<u>43,417</u>	<u>54,179</u>
General Manager's Office					
Regular Salaries	32,203	32,525	34,214	35,320	\$37,832
FICA	2,275	2,379	2,617	2,702	2,894
PERA	2,370	2,499	2,566	2,649	2,837
Office Supplies	99	828	500	500	500
Outside Services and Charges	1,510	1,522	2,231	2,200	2,310
Total Superintendent's Office	<u>38,457</u>	<u>39,753</u>	<u>42,129</u>	<u>43,371</u>	<u>46,374</u>
Commission Expense					
Regular Salaries	960	960	1,440	1,380	1,440
FICA	72	73	110	106	110
Miscellaneous	0	0	120	120	120
Total Commission Expense	<u>1,032</u>	<u>1,033</u>	<u>1,670</u>	<u>1,606</u>	<u>1,670</u>
Administration Building Maintenance					
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	1,330	1,254	1,570	1,350	1,526
Outside Services and Charges	0	0	0	0	0
Total Administration Building Maint.	<u>1,330</u>	<u>1,254</u>	<u>1,570</u>	<u>1,350</u>	<u>1,526</u>
Unallocated and General Expense					
Uniform Expense	0	0	0	0	1,100
Bad Debt Expense	387	7	500	500	500
Life Insurance (Unallocated)	101	101	108	108	108
Hospitalization (Unallocated)	36,564	42,915	42,488	44,963	51,729
HSA City Share	0	0	0	0	0
Hospitalization (Retired)	195	371	768	390	390
Workers' Compensation	8,791	5,676	6,248	8,524	9,376
Severance and Vacation Pay (Unallocated)	1,582	1,008	0	0	0
Small Tools & Minor Equipment	2,238	2,403	2,100	2,100	2,200
Safety Equipment	1,679	1,512	1,500	2,100	1,100
IT Charges (All Inclusive)	20,000	20,000	20,500	20,000	20,000
Travel, Meetings & Schools	3,531	1,737	2,550	1,500	2,200
Advertising	1,619	1,287	2,100	1,300	2,200
Insurance (Unallocated)	4,195	4,202	4,332	3,980	4,179
Professional Services	1,801	1,889	1,250	2,200	2,200
OSHA Compliance Services	0	691	715	700	735
Water Model Study	794	0	1,500	0	0
Miscellaneous Dues	702	759	2,210	2,210	2,210
State DNR Water Permit	5,426	6,172	6,250	6,283	6,313
State Water Connection Fee	22,288	22,679	24,000	23,848	24,500
GIS Related Costs	453	1,200	1,200	1,200	7,800
Water Rate Study	0	0	0	0	14,500
PERA Pension Expense	5,417	26,030	5,000	5,000	5,000
Bond Issuance Costs	17,515	0	0	20,000	0
Total Unallocated & General Expense	<u>135,278</u>	<u>140,639</u>	<u>125,319</u>	<u>146,906</u>	<u>158,340</u>
Equipment Operation & Maint. Expense					
Operation and Maintenance Supplies	60	327	1,000	500	1,000
Gas and Oil	6,288	4,763	7,025	4,700	4,935
Outside Services and Charges	4,245	809	2,000	5,000	3,000
Total Equipment and Maintenance	<u>10,593</u>	<u>5,899</u>	<u>10,025</u>	<u>10,200</u>	<u>8,935</u>
TOTAL OPERATION & MAINT. EXPENSE	<u>\$669,975</u>	<u>\$655,954</u>	<u>\$737,495</u>	<u>\$732,853</u>	<u>\$787,517</u>

**CITY OF DETROIT LAKES
WASTEWATER TREATMENT FUND
2018 BUDGET**

#703

	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2017 Estimate</u>	<u>2018 Budget</u>
OPERATING REVENUES					
Sewer Charges					
Residential	\$1,026,582	\$1,284,816	\$1,604,034	\$1,602,000	\$1,858,084
Commercial	790,270	1,030,390	1,234,797	1,313,125	\$1,611,685
Total Sewer Charges	<u>1,816,852</u>	<u>2,315,206</u>	<u>2,838,831</u>	<u>2,915,125</u>	<u>3,469,769</u>
Discounts Not Taken	14,604	18,454	17,000	18,500	20,000
Miscellaneous Service Revenue	7,255	6,524	7,500	6,000	6,000
Total Operating Revenues	<u>1,838,711</u>	<u>2,340,184</u>	<u>2,863,331</u>	<u>2,939,625</u>	<u>3,495,769</u>
OPERATING EXPENSES					
Sewer Mains	96,780	137,119	141,720	117,875	140,715
Laboratory and Testing	47,018	49,218	51,446	45,631	48,787
Sewer Lifts	158,437	176,129	180,570	195,318	213,218
Conventional Treatment Plant	168,815	181,119	200,310	178,155	195,127
Chemical Precipitation Plant	139,262	123,388	152,534	134,290	169,067
Spray Irrigation System	11,832	7,741	13,733	11,801	12,976
Infiltration System	940	4,415	5,109	9,100	5,670
Wastewater Supervisor	58,462	58,501	61,738	59,672	61,641
Customer Records and Collection	41,178	44,784	44,637	45,062	49,849
General Manager's Office	38,236	40,607	40,123	40,126	62,801
Commission Expense	1,032	1,033	1,650	1,586	1,650
Administration Building Maintenance	1,330	1,254	1,905	1,640	1,821
Administrative and General Expense	161,890	238,045	215,508	191,297	189,448
Equipment Operation and Maintenance	15,286	10,975	16,635	16,000	16,690
Depreciation	526,909	566,530	600,000	600,000	620,000
Total Operating Expenses	<u>1,467,407</u>	<u>1,640,858</u>	<u>1,727,617</u>	<u>1,647,553</u>	<u>1,789,459</u>
Operating Income (Loss)	371,304	699,326	1,135,714	1,292,072	1,706,310
Non-Operating Revenue:					
Proceeds from Sale of Capital Assets	3,010	0	0	0	0
Proceeds From TIF #8-2 Swifts	4,000	0	0	0	0
Interest on Investments	14,400	29,729	12,500	1,500	1,000
Non-Operating Expenses:					
Loss on Impairment of Assets	0	(231,300)	0	0	0
Interest on 2015 Revenue Bond	(56,497)	(35,825)	(42,114)	(82,950)	(42,114)
Interest on 2017 Revenue Bond	0	0	0	0	0
Interest on PFA Loan	(15,782)	(8,892)	(1,799)	(1,799)	0
Total Non-Operating Rev/Exp	<u>(50,869)</u>	<u>(246,288)</u>	<u>(31,413)</u>	<u>(83,249)</u>	<u>(41,114)</u>
NET INCOME BEFORE CAPITAL CONTRIBUTIONS & TRANSFERS					
	320,435	453,038	1,104,301	1,208,823	1,665,196
Contrib Cap Assets from Govt	345,466	35,530	0	928,000	0
Trans to/(from) GF (Health Ins Claims)	(6,598)	804	(15,000)	(15,000)	(15,000)
CHANGE IN NET POSITION	<u>\$659,303</u>	<u>\$489,372</u>	<u>\$1,089,301</u>	<u>\$2,121,823</u>	<u>\$1,650,196</u>

**CITY OF DETROIT LAKES
WASTEWATER TREATMENT FUND
2018 BUDGET**

	2015 Actual	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
CASH BALANCE - JANUARY 1	\$64,671	\$886,830	\$463,721	\$367,784	\$675,373
(Increase) Decrease in Assets & Liabilities	991,254	115,080	0	0	0
Depreciation Expense	526,909	566,529	600,000	600,000	620,000
Acquisition of Capital Assets	(1,482,290)	(1,449,707)	(3,149,900)	(2,811,428)	(18,508,905)
Contributed Capital Assets	345,467	35,530	0	733,000	0
TIF 8-2 (Swift Project) Reimbursement	4,000	0	0	0	0
Grant Proceeds	0	0	0	0	8,750,000
Bond Proceeds	1,493,235	0	2,000,000	775,000	8,750,000
Principal on Revenue Bond - 2015	(1,136,823)	0	(60,000)	(60,000)	(60,000)
Principal on Revenue Bond - 2017	0	0	0	0	0
Principal on PFA Loan	(233,430)	(240,320)	(122,806)	(122,806)	0
Op Transfers (In)/Out (Health Ins)	(6,598)	804	(15,000)	(15,000)	(15,000)
Net Income(Loss)	320,435	453,038	1,089,301	1,208,823	1,665,196
CASH BALANCE - DECEMBER 31	\$886,830	\$367,784	\$801,316	\$675,373	\$1,876,664

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ANALYSIS OF ACQUISITION OF FIXED ASSETS

Sewer Mains:					
Highway 10 Realignment	914,747	0	0	0	0
Washington Ave	341,323	0	0	0	0
Peter Street	4,144	(425)	0	0	0
Long Lake	0	0	0	0	100,000
West Avenue	0	0	0	0	0
Willow Ave	0	0	0	0	0
Hwy 59 No - Co Jail	0	0	186,159	1,821,600	0
Long Bridge Hgts	0	35,955	0	1,000	0
BNSF Rail Pipe Xing	0	0	0	0	250,000
Lift Station Upgrades:					
ID Park Lift Station Upgrade	0	0	0	0	0
Kmart Lift Station	0	0	0	0	0
Emmanuel Lift Station Upgrade	0	0	50,570	125,570	0
No Shore Drive Lift Station Replacemer	0	121,291	0	0	0
Elks Lift Station Conversion (Lori/Grant)	102,698	0	0	0	0
No Washington Lift Station Conversion	5,917	0	0	0	0
Lift Pump Replacement @ Jail (Rags)	0	3,681	0	0	0
Lori/Granger Lift Station Conversion	0	54,162	75,000	101,258	0
Andrews Lift Station	0	0	0	0	125,000
Sanitary Sewer Repl - Jail Lift Station	0	0	0	0	150,000
Lift Stations Identified in SEH Facility Plan	0	0	173,900	0	228,905
GIS Implementation	43,000	0	0	0	0
#3 Lift Pump from Pond	0	10,444	0	0	0
Vehicles/Equipment	0	0	0	0	0
Transducer/Bubbler Conversion	0	0	12,000	0	0
Rebuild Jetter Tank (50%)	0	0	0	0	0
Sludge Load Out Pump	0	0	0	0	0
Vactor Pad Construction	0	0	0	0	30,000
Skid Steer	0	0	0	0	0
1 1/2 Ton Lift Truck	0	0	0	0	125,000
WWT Study Relative to Upgrade to Plant	14,536	0	0	0	0
50% for Jetter Tank on new truck	55,925	156,549	0	0	0
WWTP Engineering for Design /Constr M _t	0	1,068,050	612,841	762,000	667,000
WWTP Construction	0	0	2,000,000	0	16,833,000
	\$1,482,290	\$1,449,707	\$3,110,470	\$2,811,428	\$18,508,905

**CITY OF DETROIT LAKES
WASTEWATER TREATMENT FUND
2018 BUDGET**

	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2017 Estimate</u>	<u>2018 Budget</u>
SEWER MAINS - 4839					
Salaries - Regular	58,193	70,002	68,031	74,250	76,478
Salaries - Overtime	1,172	1,322	1,200	500	1,000
FICA Contribution	4,279	5,052	5,296	5,718	5,927
PERA Contribution	4,413	5,364	5,192	5,606	5,811
Operation and Maintenance Supplies	12,292	22,326	20,000	12,200	20,000
Travel Meetings & Schools	2,023	0	2,000	1,400	1,500
Outside Services and Charges	14,408	33,053	40,000	18,200	30,000
Total Sewer Mains	<u>96,780</u>	<u>137,119</u>	<u>141,720</u>	<u>117,875</u>	<u>140,715</u>
LABORATORY AND TESTING - 4840					
Salaries - Regular	26,037	24,657	27,339	24,200	24,926
Salaries - Overtime	0	0	100	100	100
FICA Contribution	1,750	1,674	2,099	1,859	1,914
PERA Contribution	1,946	1,867	2,058	1,823	1,877
Operation and Maintenance Supplies	7,225	6,103	7,350	7,000	7,720
Outside Services and Charges	10,060	14,917	12,000	10,400	12,000
Miscellaneous	0	0	500	250	250
Total Laboratory and Testing	<u>47,018</u>	<u>49,218</u>	<u>51,446</u>	<u>45,631</u>	<u>48,787</u>
SEWER LIFTS - 4841					
Salaries - Regular	73,313	68,032	76,979	76,400	78,692
Salaries - On Call	0	16,312	0	14,500	22,403
Salaries - Overtime	1,901	2,000	5,500	4,600	5,000
Salaries - Temporary	11	0	0	0	0
FICA Contribution	5,558	6,388	6,310	7,306	8,116
PERA Contribution	5,660	6,565	6,186	7,163	7,957
Operation and Maintenance Supplies	10,883	19,743	21,000	24,400	25,000
SCADA Supplies	3,397	0	4,400	4,400	4,400
Telephone/SCADA	4,735	4,980	7,900	4,800	7,900
Utilities	43,114	42,022	44,796	46,500	46,500
Outside Services and Charges	9,715	10,087	7,000	5,000	7,000
Miscellaneous	150	0	500	250	250
Total Sewer Lifts	<u>158,437</u>	<u>176,129</u>	<u>180,570</u>	<u>195,318</u>	<u>213,218</u>

**CITY OF DETROIT LAKES
WASTEWATER TREATMENT FUND
2018 BUDGET**

	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2017 Estimate</u>	<u>2018 Budget</u>
CONVENTIONAL TREATMENT PLANT - 4842					
Salaries - Regular	75,672	71,308	79,500	71,800	73,954
Salaries - Overtime	1,770	1,342	1,500	1,500	1,500
Salaries - Temporary	320	0	0	0	0
FICA Contribution	5,254	5,159	6,196	5,607	5,772
PERA Contribution	5,697	5,617	6,075	5,498	5,659
Operation and Maintenance Supplies	7,700	8,036	10,000	3,800	10,000
Small Tools & Supplies	0	0	1,800	0	1,800
Heating Fuel	14,884	13,924	18,500	14,250	15,000
Telephone	0	0	0	0	0
Utilities	36,997	38,329	40,439	39,400	44,522
Outside Services and Charges	4,374	8,633	5,500	5,500	5,500
Sludge Removal	16,047	28,612	30,600	30,600	31,220
Miscellaneous	100	159	200	200	200
Total Conventional Treatment Plant	<u>168,815</u>	<u>181,119</u>	<u>200,310</u>	<u>178,155</u>	<u>195,127</u>
CHEMICAL PRECIPITATION PLANT - 4843					
Salaries - Regular	50,507	39,899	52,321	46,300	47,689
Salaries - Overtime	914	1,142	500	500	500
Salaries - Temporary	0	0	0	0	0
FICA Contribution	3,292	2,630	4,041	3,580	3,686
PERA Contribution	3,851	3,139	3,962	3,510	3,614
Operation and Maintenance Supplies	3,600	4,231	9,000	2,150	9,000
Chemicals	33,205	30,329	36,050	30,000	50,000
Utilities	37,084	39,479	40,560	42,900	48,477
Outside Services and Charges	6,809	2,539	6,000	5,250	6,000
Miscellaneous	0	0	100	100	100
Total Chemical Precipitation Plant	<u>139,262</u>	<u>123,388</u>	<u>152,534</u>	<u>134,290</u>	<u>169,067</u>
SPRAY IRRIGATION SYSTEM - 4844					
Salaries - Regular	4,826	4,041	5,463	3,700	3,811
Salaries - Overtime	0	0	1,000	0	1,000
Salaries - Temporary	30	0	0	0	0
FICA Contribution	293	243	494	283	368
PERA Contribution	362	303	485	278	361
Operation and Maintenance Supplies	5,724	1,748	5,000	3,200	5,000
Utilities	680	656	691	740	836
Outside Services and Charges	(333)	500	500	3,500	1,500
Miscellaneous	250	250	100	100	100
Total Spray Irrigation System	<u>11,832</u>	<u>7,741</u>	<u>13,733</u>	<u>11,801</u>	<u>12,976</u>
INFILTRATION BASINS - 4845					
Salaries - Regular	452	3,219	2,500	2,900	2,987
Salaries - Overtime	145	439	200	400	200
FICA Contribution	37	221	207	252	244
PERA Contribution	45	274	203	248	239
Operation and Maintenance Supplies	11	12	2,000	100	2,000
Outside Services and Charges	0	0	0	5,200	0
Miscellaneous	250	250	0	0	0
Total Infiltration Basins	<u>940</u>	<u>4,415</u>	<u>5,109</u>	<u>9,100</u>	<u>5,670</u>

**CITY OF DETROIT LAKES
WASTEWATER TREATMENT FUND
2018 BUDGET**

	2015 Actual	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
WASTEWATER SUPERVISOR - 4846					
Salaries - Regular	49,983	50,433	51,301	51,200	52,736
FICA Contribution	3,550	3,712	3,925	3,917	4,034
PERA Contribution	3,748	3,818	3,848	3,840	3,955
Operation and Maintenance Supplies	614	186	2,000	250	250
Heating Fuel	0	0	0	0	0
Telephone	167	162	165	165	165
Utilities	0	0	0	0	0
Outside Services and Charges	400	190	500	300	500
Miscellaneous	0	0	0	0	0
Total Wastewater Supervisor	58,462	58,501	61,738	59,672	61,641
CUSTOMER RECORDS & COLLECTIONS - 9030					
Salaries - Regular	33,162	36,156	35,247	35,660	39,730
FICA Contribution	2,333	2,487	2,696	2,728	3,039
PERA Contribution	2,414	2,605	2,644	2,675	2,980
Workers' Compensation	0	0	0	0	0
Operation and Maintenance Supplies	223	177	750	700	750
Postage	2,075	2,225	2,100	2,100	2,100
Outside Services and Charges	971	1,014	1,100	1,100	1,150
Miscellaneous	0	120	100	100	100
Total Customer Records/Coll. Expense	41,178	44,784	44,637	45,062	49,849
GENERAL MANAGER'S OFFICE - 9200					
Salaries - Regular	31,950	32,616	33,237	33,240	52,845
FICA Contribution	2,274	2,368	2,543	2,543	4,043
PERA Contribution	2,370	2,487	2,493	2,493	3,963
Operation and Maintenance Supplies	132	42	250	250	250
Postage	0	0	0	0	0
Outside Services and Charges	1,510	3,094	1,600	1,600	1,700
Total General Manager's Office	38,236	40,607	40,123	40,126	62,801
COMMISSION EXPENSE					
Salaries - Regular	960	960	1,440	1,380	1,440
FICA Contribution	72	73	110	106	110
Miscellaneous	0	0	100	100	100
Total Commission Expense	1,032	1,033	1,650	1,586	1,650
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	1,330	1,254	1,405	1,390	1,571
Outside Services and Charges	0	0	500	250	250
Total Administration Building Expense	1,330	1,254	1,905	1,640	1,821

**CITY OF DETROIT LAKES
WASTEWATER TREATMENT FUND
2018 BUDGET**

	2015 Actual	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
Life Insurance (Unallocated)	101	101	110	102	110
Hospitalization (Unallocated)	51,563	52,956	52,177	52,416	57,658
HSA City Share	0	0	0	0	0
Hospitalization (Retired)	195	371	8,628	4,290	390
Workers Compensation	11,836	26,854	29,542	15,220	16,742
Severance and Vac. Pay (Unallocated)	5,134	13,673	0	0	0
Safety Equipment	2,515	1,838	3,400	2,000	3,400
Small Tools and Minor Equipment	2,755	1,584	4,500	1,550	4,500
IT Charges (All Inclusive)	40,000	40,000	41,000	40,000	40,000
Travel, Meetings & Schools (Unallocated)	3,558	7,431	8,000	5,000	7,500
Advertising	870	1,083	1,500	1,500	1,500
Insurance (Unallocated)	20,907	19,931	21,000	23,484	24,658
Outside Services and Charges	2,349	14,003	3,000	3,000	3,000
Rate Study	0	0	19,185	19,185	0
Miscellaneous	191	20	500	250	250
NPDES Permit Fee	5,900	5,900	5,900	5,900	5,900
Miscellaneous Dues	2,697	2,779	4,466	4,800	5,040
GIS Expense	453	1,200	1,600	1,600	7,800
PERA Pension Expense	10,031	48,205	10,000	10,000	10,000
Bad Debt Expense	835	116	1,000	1,000	1,000
Total Adm. & General Expense	161,890	238,045	215,508	191,297	189,448
EQUIPMENT OPERATION & MAINT.					
Operation and Maintenance Supplies	1,762	1,067	2,500	3,200	2,500
Gas and Oil	9,018	8,539	9,135	7,800	8,190
Outside Services and Charges	4,506	1,369	5,000	5,000	6,000
Total Equipment Operation & Maint.	15,286	10,975	16,635	16,000	16,690
TOTAL OPERATION & MAINTENANCE	\$940,498	\$1,074,328	\$1,127,617	\$1,047,553	\$1,169,459

**CITY OF DETROIT LAKES
LIQUOR FUND
2018 BUDGET**

#704

	2015 Actual	2016 Actual	2017 Budget	2017 Estimate	2018 Budget	
Sales:						
Liquor	\$1,871,125	\$1,968,080	\$2,068,500	\$2,040,000	\$2,142,000	3.55%
Beer	2,924,341	3,076,482	3,213,000	3,263,000	3,426,150	6.63%
Wine	1,053,006	1,111,449	1,144,500	1,100,000	1,155,000	0.92%
Mix	76,678	80,663	82,950	82,000	86,100	3.80%
Other Merchandise	77,475	76,633	84,000	79,600	83,580	-0.50%
Total Sales	6,002,625	6,313,307	6,592,950	6,564,600	6,892,830	4.55%
Cost of Goods Sold	4,393,948	4,619,416	4,826,039	4,805,287	5,045,552	4.55%
Gross Profits	1,608,677	1,693,891	1,766,911	1,759,313	1,847,278	4.55%
Gross Profits (Percentage)	26.80%	26.83%	26.80%	26.80%	26.80%	
Operating Expenses:						
Personal Services:						
Salaries-Regular	208,564	240,331	283,000	252,480	279,554	-1.22%
Salaries-Temporary	81,573	77,080	66,180	80,400	82,812	25.13%
FICA	20,756	23,102	26,712	25,465	27,721	3.78%
PERA	19,536	25,640	21,225	23,459	27,177	28.04%
Health Insurance	47,753	46,731	66,420	56,615	63,277	-4.73%
Health Insurance - Retired	0	(1,950)	325	0	0	-100.00%
Workers' Compensation	6,181	8,700	9,570	15,248	16,773	75.26%
Severance and Vacation Pay	789	13,897	0	0	0	#DIV/0!
Unemployment Compensation	0	0	0	0	0	#DIV/0!
Total Personal Services	385,152	433,531	473,432	453,667	497,314	5.04%
Supplies:						
Office	1,456	62	1,500	1,500	1,500	0.00%
Operating	13,777	16,080	12,000	18,000	16,000	33.33%
Heat	3,313	2,444	3,900	2,475	2,574	-34.00%
Repair & Maintenance	590	1,846	3,000	2,980	5,000	66.67%
Small Tools and Minor Equipment	6,006	12,090	9,000	9,000	8,750	-2.78%
Total Supplies	25,142	32,522	29,400	33,955	33,824	15.05%
Other Services & Charges:						
Professional Services	7,872	5,916	20,000	19,000	13,000	-35.00%
Telephone	1,043	990	1,050	1,050	1,050	0.00%
Janitorial Service	0	0	0	0	0	#DIV/0!
IT Charges (All Inclusive)	30,169	30,000	30,000	30,000	30,000	0.00%
Travel, Meetings & Schools	277	90	500	500	500	0.00%
Advertising	26,478	28,412	30,000	30,000	30,000	0.00%
Insurance	16,460	17,407	20,152	24,656	25,396	26.02%
Utilities	22,676	22,909	24,960	24,250	25,220	1.04%
Repair & Maintenance	20,613	14,616	15,000	15,000	15,000	0.00%
Credit Card Charges	81,744	95,759	89,664	91,904	96,500	7.62%
Liquor Association Dues	3,550	3,700	6,000	4,000	4,500	-25.00%
Chamber Membership Dues	1,497	1,527	1,588	1,588	1,636	2.98%
PERA Pension Expense	4,497	21,612	4,500	9,000	9,000	100.00%
Miscellaneous	2,457	1,099	4,000	4,000	4,000	0.00%
Total Other Services & Charges	219,333	244,037	247,414	254,948	255,801	3.39%

**CITY OF DETROIT LAKES
LIQUOR FUND
2018 BUDGET**

	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2017 Estimate</u>	<u>2018 Budget</u>	
Depreciation Expense	\$92,100	\$95,093	\$97,100	\$97,100	\$98,000	0.93%
Total Operating Expense	<u>721,727</u>	<u>805,183</u>	<u>847,346</u>	<u>839,670</u>	<u>884,939</u>	4.44%
Operating Income	<u>886,950</u>	<u>888,708</u>	<u>919,565</u>	<u>919,642</u>	<u>962,339</u>	4.65%
Non-Operating Revenue:						
Interest on Investments	6,723	11,646	2,500	8,880	2,500	0.00%
Transfer From Gen Fund (Repay Loan on Pr	0	0	0	0	0	#DIV/0!
Miscellaneous	3,327	2,338	2,000	700	2,000	0.00%
Total Non-Operating Revenue	<u>10,050</u>	<u>13,984</u>	<u>4,500</u>	<u>9,580</u>	<u>4,500</u>	0.00%
Non-Operating Expense						
Donations	2,845	4,495	4,500	4,500	5,500	22.22%
Detroit Lakes Theatre Donation	55,000	50,000	50,000	50,000	50,000	0.00%
DMRA Donation	50,000	50,000	50,000	50,000	50,000	0.00%
Interest Expense	41,339	39,277	35,712	35,712	32,724	-8.37%
Miscellaneous	0	0	1,500	1,500	1,500	0.00%
Non-Operating Expense-Misc.	<u>149,184</u>	<u>143,772</u>	<u>141,712</u>	<u>141,712</u>	<u>139,724</u>	-1.40%
Net Income	<u>747,816</u>	<u>758,920</u>	<u>782,353</u>	<u>787,510</u>	<u>827,115</u>	5.72%
CASH BALANCE-JANUARY 1	48,000	590,832	1,640,172	1,002,002	1,087,267	
Net Income	747,816	758,920	782,353	787,510	827,115	
(Increase) Decrease in Other Assets	132,772	(113,432)	(100,000)	(100,000)	(100,000)	
Increase (Decrease) in Liabilities	(96,646)	(40,903)	(50,000)	(50,000)	(50,000)	
Increase (Decrease) in Net Pension Liabilities	0	107,353	(35,000)	50,000	50,000	
Loan to Youth Hockey Assn	5,000	0	0	0	0	
Transfer to General Fund	(484,500)	(484,500)	(484,500)	(484,500)	(490,000)	
Transfer to General Fund _Health Ins Claims	(4,949)	372	(7,500)	(5,000)	(5,000)	
Transfer to Airport Fund	0	0	0	0	0	
Transfer to Equip Fund (Police Radios)	(80,000)	0	0	0	0	
Loan Repayment from Dev Authority	315,000	0	0	0	0	
Transfer to 2005 D. S. Fund (Long Lake)	(70,000)	(70,000)	(70,000)	(70,000)	(70,000)	
Loan to Development Authority	0	0	0	0	0	
Misc Reimbursement	3,327	(18,281)	0	0	0	
Acquisition of Fixed Assets	0	(11,970)	0	0	0	
Installation of Security Cameras	0	0	(25,000)	(30,000)	0	
Principal On Bonds	(104,103)	(106,825)	(109,845)	(109,845)	(112,833)	
Transfer from Development Authority	12,607	295,343	0	0	0	
Depreciation Expense	<u>92,100</u>	<u>95,093</u>	<u>95,000</u>	<u>97,100</u>	<u>98,000</u>	
CASH BALANCE-DECEMBER 31	<u>\$590,832</u>	<u>\$1,002,002</u>	<u>\$1,635,680</u>	<u>\$1,087,267</u>	<u>\$1,234,549</u>	13.55%
Reserve for Capital					(100,000)	
CASH BALANCE NET OF RESERVE					<u>\$1,134,549</u>	