

CITY OF DETROIT LAKES

2016 BUDGET

**CITY OF DETROIT LAKES
GENERAL FUND
2016 BUDGET**

#102

	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	
REVENUES						
Taxes:						
Current Taxes	\$2,518,812	\$2,605,767	\$2,792,002	\$2,708,242	\$2,845,990	1.93%
Delinquent Taxes	36,265	38,216	0	41,880	0	
Mobile Home Taxes	5,747	7,559	4,000	7,000	7,250	
HRA (In Lieu of) Taxes	8,938	8,381	8,000	8,250	8,500	
County Gravel Tax	590	0	0	0	0	
Total Taxes	2,570,352	2,659,923	2,804,002	2,765,372	2,861,740	2.06%
Licenses and Permits:						
Cigarettes	4,000	3,620	3,750	3,990	4,180	
Transient Merchants & Peddlers	2,075	2,250	1,250	1,250	1,280	
Garbage	1,250	2,290	1,300	1,300	1,350	
Plumber	1,450	2,842	1,612	1,820	1,925	
Nonintoxicating Malt Liquor	4,820	4,205	4,550	4,225	4,420	
Liquor	58,875	53,223	59,500	59,500	62,850	
Taxi	275	735	275	700	650	
Cablevision	92,289	96,644	90,000	96,000	96,000	
Dog	3,030	2,394	2,500	2,501	2,720	
Dock	3,930	3,960	3,930	4,180	4,260	
Excavator License and Permits	18,700	13,800	5,000	10,000	10,000	
Rental Registration	16,910	18,180	17,000	17,000	18,000	
Miscellaneous	1,340	2,636	1,300	2,700	1,500	
Total Licenses & Permits	208,944	206,779	191,967	205,166	209,135	8.94%
Intergovernmental:						
State:						
Local Government Aid	690,536	782,188	787,599	787,599	787,599	
Fire Relief Aid	90,382	92,076	90,000	90,000	90,000	
Police PERA Aid	95,909	100,912	85,000	95,000	95,000	
M.S.A. Maintenance Aid	122,599	127,217	127,000	146,020	146,020	
Criminal Apprehension Training	5,226	5,924	5,000	5,000	5,000	
State Aid - PERA	14,935	14,935	14,935	14,935	14,935	
Drug Task Force (RRV)	0	0	10,000	14,250	19,250	
Other State Aid Grants	1,229	0	0	0	0	
Total State Aids	1,020,816	1,123,252	1,119,534	1,152,804	1,157,804	3.42%
County Aids:						
Recycling Program	6,475	7,235	6,500	6,500	6,500	0.00%
Total Intergovernmental	1,027,291	1,130,487	1,126,034	1,159,304	1,164,304	3.40%

**CITY OF DETROIT LAKES
GENERAL FUND
2016 BUDGET**

	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	
REVENUES						
Charges for Services:						
General Government:						
Zoning & Subdivision Fees	\$5,250	\$7,350	\$6,250	\$6,250	\$6,250	
Sales of Maps & Publications	2,085	309	50	0	0	
Admin Charges To Funds - Tour	3,900	3,900	7,900	3,900	7,900	
Nuisances	0	0	0	0	0	
Sales Tax Refund	0	0	0	0	0	
Other	5,136	1,403	100	100	100	-0.35%
Public Safety:						
Special Police Services	386	491	375	375	375	
Fire Protection Contracts	15,000	15,000	10,000	10,000	10,000	
Building Permits	225,942	280,180	190,000	225,000	215,000	
Contractor's Fee	1,220	1,635	1,200	1,600	1,600	
Shoreland District Surcharge	0	0	0	0	11,500	
Mahube Charges	701	381	350	175	0	
Vehicle/Property Forfeitures	8,955	19,663	5,000	5,000	5,000	
Other Public Safety Revenues	(2,603)	3,726	1,000	4,000	1,000	17.58%
Streets & Highways:						
Street Lighting Fee	64,357	65,152	64,500	65,500	87,333	
Maintenance Shop Charges	0	0	0	0	0	
Sale of Material & Supplies	0	0	0	2,500	0	
County Maintenance Agreement	3,600	3,600	3,600	3,600	3,600	
Equipment Rental (Mowing)	3,413	4,716	2,000	3,750	3,750	
Tree Removal	2,727	7,449	1,000	7,500	7,500	
Other	2,015	708	200	200	200	43.60%
Summer Recreation:						
Snappy Park Field Rental	4,500	4,500	4,500	4,500	4,500	
Soccer/Water Usage	1,500	2,000	2,500	2,500	2,500	
Snappy Park Concession Stand	0	0	0	0	0	
Snappy Park Team Fee	0	0	0	0	1,500	
Baseball/Softball Field Maintena	4,750	0	0	0	0	
Miscellaneous	748	706	500	500	500	20.00%
Total Charges for Services	353,582	422,869	301,025	346,950	370,108	22.95%
Fines & Forfeits:						
Court Fines & Costs	63,284	69,332	60,000	60,000	60,000	
Parking Violations	3,030	1,470	1,500	1,500	1,500	
Animal Impound Fees	2,127	498	250	1,600	500	
Total Fines & Forfeits	68,441	71,300	61,750	63,100	62,000	0.40%
Miscellaneous:						
Interest Earnings	34,590	42,517	33,500	33,500	33,500	
Rents:						
Park Rentals	2,750	2,375	3,000	2,700	2,800	
Pavilion	42,575	29,844	35,000	27,000	27,000	
Detroit Country Club	7,500	8,000	5,000	6,000	6,000	

**CITY OF DETROIT LAKES
GENERAL FUND
2016 BUDGET**

	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	
REVENUES						
Miscellaneous:						
Sports Arena:						
Summer Hockey School	28,302	29,524	24,000	29,000	29,500	
School District Hockey	93,000	96,750	107,000	103,500	110,000	
Youth Hockey Association, Inc.	70,500	76,060	82,500	81,100	83,500	
Miscellaneous	3,300	8,800	3,000	4,150	4,000	
Total Sports Arena Rent	195,102	211,134	216,500	217,750	227,000	4.85%
Contributions:						
Parks & Recreation	313	431	0	0	0	
K-9 Dog	0	20	0	0	0	
Other	0	0	0	0	0	
Worker's Compensation Divider	15,875	5,339	0	0	0	
Liability Insurance Dividend	41,196	38,347	20,000	20,000	20,000	
Total Miscellaneous	339,901	338,007	313,000	306,950	316,300	1.05%
Total Revenues	4,568,511	4,829,365	4,797,778	4,846,842	4,983,587	3.87%
Other Financing Sources						
Interfund Transfers From:						
Liquor Fund	481,418	475,926	484,500	484,500	484,500	
Food & Beverage	0	0	0	0	0	
Public Utility Fund	597,278	588,788	612,556	612,600	525,000	
Public Utility Fund - HRA Claim	0	0	0	30,000	30,000	
Bond Emergency Fund	50,000	50,000	50,000	50,000	50,000	
Equipment Fund	0	0	0	0	0	
Water Fund - HRA Claim Reimt	8,775	5,224	0	5,000	5,000	
Wastewater Fund - HRA Claim	22,193	13,109	0	15,000	15,000	
Permanent Improvement Fund	50,000	50,000	50,000	50,000	50,000	
Total Other Financing Sources	1,209,664	1,183,047	1,197,056	1,247,100	1,159,500	-3.14%
TOTAL REVENUES AND OTHER FINANCING SOURCES	\$5,778,175	\$6,012,412	\$5,994,834	\$6,093,942	\$6,143,087	2.47%

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**CITY OF DETROIT LAKES
GENERAL FUND
2016 BUDGET**

	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Change 2015/2016
EXPENDITURES						
GENERAL GOVERNMENT						
Council:						
Personal Services:						
Salaries-Regular	\$43,200	\$43,200	\$43,200	\$43,200	\$43,200	
FICA Contribution	1,930	1,976	1,980	1,976	1,980	
PERA Contribution	1,680	1,680	1,680	1,680	1,680	
Health Insurance	20,876	21,617	22,200	25,330	25,320	
Workers' Compensation	65	102	112	128	141	
Total Personal Services	67,751	68,575	69,172	72,314	72,321	4.55%
Other Services & Charges:						
Travel, Meetings, Schools	405	190	2,500	1,500	1,500	
Printing & Publications	2,952	2,367	4,000	3,250	3,250	
Insurance & Bonds	84	73	77	75	78	
League Dues	7,705	8,005	8,286	8,286	8,700	
Coal. of G.M. Cities Dues/General	8,080	8,888	9,361	9,361	9,829	
West Central/ WACCO	0	0	0	0	0	
Miscellaneous	1,183	1,096	1,100	1,100	1,144	
Total Other Services and Charges	20,409	20,619	25,325	23,572	24,502	-3.25%
Total Council	88,160	89,194	94,497	95,886	96,823	2.46%
Mayor:						
Personal Services:						
Salary-Regular	7,050	7,050	7,050	7,050	7,050	
FICA Contribution	76	76	76	76	76	
PERA Contribution	352	352	353	353	353	
Health Insurance	3,867	4,739	5,520	6,018	6,024	
Workers' Compensation	11	17	19	21	23	
Total Personal Services	11,356	12,234	13,017	13,518	13,526	3.91%
Supplies:						
Office	0	0	1,000	250	250	-75.00%
Other Services & Charges:						
Telephone	240	240	240	240	240	
Travel, Meetings, Schools	878	246	2,000	1,000	1,250	
Insurance	17	15	16	16	17	
Miscellaneous	30	30	200	200	200	
Polarfest/Parkfest/Comm Dance	1,521	2,460	2,000	3,200	0	
Contingency Fund	709	449	2,000	2,000	2,000	
Total Other Services and Charges	3,395	3,440	6,456	6,656	3,707	-42.59%
Total Mayor	14,751	15,674	20,474	20,424	17,482	-14.61%

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	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Change 2015/2016
EXPENDITURES						
GENERAL GOVERNMENT (Continued)						
Elections:						
Personal Services:						
Salary - Temporary	\$0	\$6,258	0	0	6,633	
Workers' Compensation	0	0	0	0	0	
Total Personal Services	0	6,258	0	0	6,633	#DIV/0!
Supplies:						
Ballots and Machine Coding	0	19	0	0	0	#DIV/0!
Other Services & Charges:						
Travel, Meetings, Schools	0	0	0	0	0	
Printing & Publications	0	241	0	0	500	
Insurance	0	5	0	0	0	
Maint. Agmt/Election Machines	0	0	0	0	0	
Rents	0	300	0	0	300	
Total Other Services & Charges	0	546	0	0	800	#DIV/0!
Total Elections	0	6,823	0	0	7,433	#DIV/0!
City Administrator's Office:						
Personal Services:						
Salaries - Regular	124,645	127,542	139,000	143,000	146,575	
Salaries - Temporary	0	867	5,700	4,000	5,700	
FICA Contributions	8,842	9,077	11,070	11,246	11,649	
PERA Contributions	8,790	9,282	10,425	11,025	10,993	
Health Insurance	11,865	12,728	23,700	12,860	19,950	
Workers' Compensation	469	776	854	781	859	
Total Personal Services	154,611	160,272	190,748	182,912	195,726	2.61%
Supplies:						
Office	5,959	3,995	5,500	4,500	12,000	118.18%
Total Supplies	5,959	3,995	5,500	4,500	12,000	118.18%
Other Services & Charges:						
Independent Audit	10,431	10,275	13,300	11,650	14,650	
Professional Services	10,985	7,224	14,000	7,500	7,500	
Telephone	1,838	1,644	2,300	2,250	2,400	
ITCharges (All Inclusive 2014)	4,200	10,562	10,560	10,562	10,562	
Internet Connection	803	0	0	0	0	
Postage	7,500	7,500	7,500	7,500	7,500	
Travel, Meetings, Schools	4,792	3,058	3,500	3,250	3,250	
Mileage/Per Diems	300	0	516	200	200	
OSHA Compliance Contract	914	894	725	904	949	
Insurance & Bonds	979	969	1,004	1,019	1,070	
Miscellaneous	4,065	3,196	4,000	4,000	4,500	
Total Other Services & Charges	46,807	45,322	57,405	48,835	52,581	-8.40%
Total City Administrator's Office	207,377	209,589	253,653	236,246	260,307	2.62%

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	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Change 2015/2016
EXPENDITURES						
GENERAL GOVERNMENT (Continued)						
Legal:						
Supplies:						
Office	\$69	\$150	\$500	\$250	\$300	
Computer Equip. and Software	0	0	0	0	0	
Total Suplies	69	150	500	250	300	-40.00%
Other Services & Charges:						
Professional Services	122,880	125,338	128,471	128,469	131,680	
Travel, Meetings, Schools	1,026	984	3,500	2,000	2,000	
Insurance & Bonds	121	103	106	105	109	
Vehicle/Property Forfeitures	12,650	7,377	5,000	20,000	5,000	
Miscellaneous	215	844	2,100	2,500	2,500	
Total Other Services & Charges	136,892	134,646	139,178	153,074	141,289	1.52%
Total Legal	136,961	134,796	139,678	153,324	141,589	1.37%
Assessing:						
Other Services & Charges:						
Assessor's Contract	62,556	65,709	67,680	67,455	69,479	
Insurance & Bonds	56	49	52	50	53	
Board of Equalization	0	0	0	0	0	
Total Assessing	62,612	65,758	67,732	67,505	69,531	2.66%
Planning & Economic Development:						
Personal Services:						
Salary - Regular	119,601	123,178	125,900	125,900	129,048	
FICA Contributions	8,458	8,568	9,631	9,631	9,872	
PERA Contributions	8,637	8,823	9,443	9,443	9,679	
Health Insurance	20,638	24,062	29,880	29,760	29,760	
Workers' Compensation	381	610	673	1,115	1,227	
Total Personal Services	157,715	165,241	175,527	175,849	179,585	2.31%
Supplies:						
Office	1,864	1,865	1,750	1,750	1,750	0.00%
Other Services & Charges:						
Professional Services	1,527	4,148	9,500	3,500	9,500	
OSHA Compliance Contract	457	447	455	452	475	
Telephone	420	224	450	260	300	
ITCharges (All Inclusive 2014)	1,020	4,615	4,620	4,620	4,620	
Postage	3,500	3,500	3,500	3,500	3,500	
Travel, Meetings, Schools	351	494	1,000	1,000	1,000	
Insurance & Bonds	11,182	15,092	15,545	14,800	15,540	
Printing & Publications	560	890	1,500	1,000	1,000	
Miscellaneous	2,163	1,262	5,500	2,500	1,500	
Total Other Services & Charges	21,180	30,672	42,070	31,632	37,435	-11.02%
Total Planning & Economic Development	180,759	197,778	219,347	209,231	218,769	-0.26%

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GENERAL FUND
2016 BUDGET**

	<u>2013 Actual</u>	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Estimate</u>	<u>2016 Budget</u>	<u>% Change 2015/2016</u>
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	0	62	75	1,000	0	-100.00%
Other Services & Charges:						
Contract Services	0	0	1,500	0	0	
Insurance & Bonds	2,875	2,993	3,085	3,167	3,325	
Utilities	12,811	13,460	13,520	13,000	13,520	
Outside Services	2,053	2,064	3,500	5,220	5,000	
Total Other Services & Charges	<u>17,739</u>	<u>18,517</u>	<u>21,605</u>	<u>21,387</u>	<u>21,845</u>	1.11%
Total City Administration Building	<u>17,739</u>	<u>18,579</u>	<u>21,680</u>	<u>22,387</u>	<u>21,845</u>	0.76%
TOTAL GENERAL GOVERNMENT	<u>\$708,359</u>	<u>\$738,191</u>	<u>\$817,060</u>	<u>\$805,002</u>	<u>\$833,780</u>	2.05%

**CITY OF DETROIT LAKES
GENERAL FUND
2016 BUDGET**

	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Change 2015/2016
EXPENDITURES						
PUBLIC SAFETY						
Police Protection:						
Personal Services:						
Salaries - Regular Patrol	\$764,478	\$766,001	\$869,800	\$854,074	\$892,000	
Salaries - Office	86,291	78,377	82,000	81,220	83,251	
Salaries - Overtime	53,068	51,564	34,987	35,000	35,000	
Salaries - Part Time	0	0	0	0	10,000	
Salaries - Temp (4th of July, etc)	6,352	13,606	6,150	5,000	7,500	
FICA Contributions	16,658	16,443	19,863	18,980	21,149	
PERA Contributions	122,722	140,208	152,725	144,452	157,730	
Unemployment Compensation	0	0	0	0	0	
Health Insurance	165,525	183,198	237,985	204,044	207,420	
Workers' Compensation	15,689	22,134	24,349	28,374	31,211	
Total Personal Services	1,230,783	1,271,531	1,427,858	1,371,144	1,445,261	1.22%
Supplies:						
Office	1,289	3,207	2,000	2,000	2,000	
Operating	7,353	7,038	5,500	5,000	5,000	
Firearm Supplies	3,056	2,859	3,500	3,000	3,150	
Heating Fuel	2,772	3,564	4,160	3,000	3,120	
Gas & Oil	36,269	36,232	40,970	35,000	38,870	
Clothing Allowance	11,622	9,786	12,750	13,125	13,500	
Vest and Leather Gear	6,940	1,732	2,000	2,000	2,000	
Repair & Maintenance	6,908	1,388	3,500	3,000	3,000	
Small Tools & Minor Equipment	2,233	4,758	5,500	5,500	9,145	
Total Supplies	78,442	70,564	79,880	71,625	79,785	-0.12%
Other Services & Charges:						
Professional Services	0	2,960	3,000	3,000	3,000	
Telephone	2,915	1,680	2,300	2,057	2,150	
Cellular Telephones	6,725	6,353	6,820	6,583	6,600	
ITCharges (All Inclusive 2014)	2,352	17,866	17,904	18,000	18,000	
Travel, Meetings, Schools	8,016	5,593	7,500	7,459	7,500	
Insurance & Bonds	22,242	28,778	29,643	28,029	29,431	
Utilities	4,005	3,811	4,472	3,700	3,848	
Outside Seivces	21,540	16,529	20,000	20,000	20,000	
Software Maintenance	13,594	13,352	14,008	14,000	14,420	
OSHA/Hearing Test	174	285	300	300	315	
Lab Tests	60	140	250	250	250	
Civil Service	4,593	5,723	2,700	3,270	3,000	
Drug Task Force	4,000	0	0	0	0	
K-9 Dog Unit Expense	1,801	0	0	0	0	
Liaison Officer/City Share	46,500	48,500	51,000	51,000	52,500	
Janitorial	2,940	2,880	3,000	3,120	3,240	
Miscellaneous	1,627	2,411	2,500	2,500	2,500	
Total Other Services & Charges	143,084	156,861	165,397	163,268	166,754	0.82%
Total Police Protection	1,452,309	1,498,956	1,673,136	1,606,037	1,691,800	1.12%

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EXPENDITURES						
PUBLIC SAFETY (Continued)						
Fire Protection:						
Personal Services:						
Salary-Fire Chief	\$10,595	\$11,157	\$9,551	\$11,500	\$11,788	
Salary-Asst/Deputy Fire Chiefs	\$0	\$0	\$2,400	\$2,400	\$2,460	
Salary-Volunteers	33,775	32,888	35,312	\$33,500	34,338	
FICA Contributions	158	162	213	203	219	
PERA Contributions	1,315	1,425	1,936	1,863	2,308	
Pensions-State Relief Association	90,382	92,076	90,000	89,600	90,000	
Workers' Compensation	32,815	16,276	18,425	18,668	20,535	
Total Personal Services	169,040	153,984	157,837	157,734	161,647	2.41%
Supplies:						
Operating	7,289	1,205	6,000	6,000	6,000	
Heating Fuel	5,384	6,732	7,072	6,550	6,812	
Gas & Oil	5,129	5,909	7,665	6,000	6,300	
Repair & Maintenance	7,272	3,504	10,000	10,000	10,000	
Small Tools/Minor Equipment	16,811	17,687	24,000	24,000	24,000	
Total Supplies	41,885	35,037	54,737	52,550	53,112	-2.97%
Other Services & Charges:						
Professional Fees	0	219	0	250	250	
Telephone	2,418	2,231	1,920	2,040	2,040	
Travel, Meetings, Schools	11,903	9,577	10,000	10,000	10,000	
Insurance	8,788	9,901	10,197	9,829	10,321	
Utilities	8,065	9,044	9,880	8,110	8,434	
Outside Services-Equipment	38,077	23,968	30,000	30,000	30,000	
Outside Services-Building	7,032	14,832	7,500	7,500	7,500	
Physicals/Hepatitis Shots	8,535	4,027	6,000	10,500	9,000	
Miscellaneous	2,000	1,999	3,000	3,000	3,000	
Total Other Services & Charges	86,818	75,798	78,497	81,229	80,545	2.61%
Total Fire Protection	297,743	264,819	291,071	291,513	295,304	1.45%
Protective Inspection:						
Personal Services:						
Salary - Regular	9,895	10,378	10,500	10,560	\$10,117	
FICA Contributions	608	636	803	808	774	
PERA Contributions	717	745	788	792	759	
Health Insurance	2,494	2,852	3,744	3,350	3,350	
Workers' Compensation	32	50	55	64	0	
Total Personal Services	13,746	14,661	15,890	15,574	15,000	-5.60%

**CITY OF DETROIT LAKES
GENERAL FUND
2016 BUDGET**

	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Change 2015/2016
EXPENDITURES						
PUBLIC SAFETY (Continued)						
Protective Inspection (Continued):						
Supplies:						
Office	\$360	\$332	\$500	\$500	\$500	0.00%
Gas and Oil	0	0	0	0	0	
Total Supplies	360	332	500	500	500	0.00%
Other Services & Charges:						
Professional Services	0	0	500	300	300	
Contract/Inspection Services	110,862	158,391	122,200	152,000	140,000	
Telephone	1,782	846	900	560	0	
ITCharges (All Inclusive 2014)	1,020	4,972	5,040	4,972	5,040	
Travel, Meetings, Schools	0	85	250	250	250	
Mileage	19	50	110	100	100	
Insurance	106	99	103	228	239	
Repair and Maintenance	1,320	0	0	0	0	
Miscellaneous/Nuisance Abatement	229	451	700	1,000	1,000	
Total Other Services & Charges	115,338	164,894	129,803	159,410	146,929	13.19%
Total Protective Inspection	129,444	179,887	146,193	175,484	162,429	11.11%
Animal Control:						
Personal Services:						
Salary - Regular	5,472	3,671	6,150	4,000	4,100	
Salary - Overtime	0	0	0	0	0	
FICA Contributions	392	259	470	306	314	
PERA Contributions	397	266	461	300	308	
Workers' Compensation	64	102	114	37	85	
Total Personal Services	6,325	4,298	7,196	4,643	4,806	-33.21%
Supplies:						
Operating	931	1,353	500	500	600	
Gas & Oil	0	0	0	0	0	
Repair & Maintenance	0	0	100	100	100	
Total Supplies	931	1,353	600	600	700	16.67%
Other Services & Charges:						
Dog Impound Fees	18,324	18,572	18,600	19,200	21,000	
Telephone	0	0	498	492	498	
Travel, Meetings, Schools	0	0	0	0	0	
Insurance	190	215	221	216	227	
Miscellaneous	0	0	100	100	100	
Total Other Services & Charges	18,514	18,787	19,419	20,008	21,825	12.39%
Total Animal Control	25,770	24,438	27,216	25,251	27,331	0.42%
TOTAL PUBLIC SAFETY	1,905,266	1,968,100	2,137,615	2,098,285	2,176,864	1.84%

**CITY OF DETROIT LAKES
GENERAL FUND
2016 BUDGET**

	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Change 2015/2016
EXPENDITURES						
STREETS AND HIGHWAYS						
Administration:						
Personal Services:						
Salary - Regular	\$129,356	\$132,370	\$134,800	\$136,480	\$139,892	
Salary - Temporary/Part Time	3,593	11,895	12,000	12,000	10,400	
FICA Contributions	9,304	10,119	11,230	11,359	11,497	
PERA Contributions	9,503	10,417	11,010	11,136	11,272	
Health Insurance	14,136	16,770	20,460	20,900	24,690	
Workers' Compensation	397	697	770	928	1,021	
Total Personal Services	166,289	182,268	190,270	192,803	198,772	4.47%
Supplies:						
Office	3,877	2,905	1,750	2,700	2,500	
Heating Fuel	654	829	1,040	845	879	
Clothing Allowance	0	0	0	4,000	2,500	
Total Supplies	4,531	3,734	2,790	7,545	5,879	110.71%
Other Services & Charges:						
Professional Services	3,998	920	0	1,000	1,000	
Telephone	3,628	3,008	2,940	3,900	3,600	
ITCharges (All Inclusive 2014)	2,352	12,989	13,008	12,996	12,996	
Travel, Meetings, Schools	745	762	1,000	1,000	1,000	
OSHA Compliance Contract	359	447	450	452	475	
Insurance	496	598	618	580	609	
Repair & Maintenance	3,461	3,883	2,500	3,300	3,500	
Miscellaneous	1,872	1,310	1,500	1,500	1,500	
Total Other Services & Charges	16,911	23,917	22,016	24,728	24,680	12.10%
Total Administration	187,731	209,919	215,076	225,076	229,330	6.63%
Maintenance Shop:						
Personal Services:						
Salary - Regular	95,159	103,455	104,250	104,929	107,552	
Salary - Overtime	0	866	500	1,000	1,000	
Salary - Temporary	0	124	0	150	0	
FICA Contributions	6,487	6,823	8,013	8,104	8,304	
PERA Contributions	6,872	7,525	7,856	7,945	8,141	
Health Insurance	27,615	29,330	29,880	29,150	29,160	
Workers' Compensation	1,866	3,098	3,410	4,280	4,708	
Total Personal Services	137,999	151,221	153,910	155,557	158,865	3.22%
Supplies:						
Operating	862	4,233	150	8,600	8,000	
Heating Fuel	8,687	11,936	11,440	10,030	10,431	
Gas & Oil	5,909	2,598	4,305	7,300	7,665	
Repair & Maintenance	116,096	86,184	70,000	70,000	75,000	
Small Tools & Minor Equipment	77	554	4,750	4,600	4,600	
Total Supplies	131,631	105,505	90,645	100,530	105,696	16.60%

**CITY OF DETROIT LAKES
GENERAL FUND
2016 BUDGET**

	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Change 2015/2016
EXPENDITURES						
STREETS & HIGHWAYS (Continued)						
Maintenance Shop (Continued):						
Other Services & Charges:						
Telephone	405	676	420	780	780	
Travel, Meetings & Schools	0	22	250	100	100	
OSHA Compliance Contract	492	488	500	486	510	
Insurance	572	566	573	549	577	
Utilities	8,004	8,475	9,152	10,400	10,816	
Outside Services	36,475	14,374	30,000	30,000	30,000	
Miscellaneous	535	570	700	700	700	
Total Other Services & Charges	46,483	25,171	41,595	43,015	43,483	4.54%
Total Maintenance Shop	316,113	281,897	286,149	299,102	308,045	7.65%
Streets and Alleys:						
Personal Services:						
Salary - Regular	252,739	294,930	244,337	305,000	312,625	
Salary - Overtime	661	381	513	500	513	
Salary - Temporary	10,700	14,841	10,865	16,300	16,708	
FICA Contributions	18,094	21,170	19,562	24,618	25,233	
PERA Contributions	18,016	21,199	18,364	22,913	23,485	
Health Insurance	152,946	158,020	164,010	176,500	191,640	
Workers' Compensation	12,411	13,878	15,268	24,800	27,280	
Total Personal Services	465,567	524,419	472,918	570,630	597,483	26.34%
Supplies:						
Operating	80	3,966	3,000	6,900	4,500	
Gas & Oil	41,874	60,217	46,489	45,000	46,489	
Repair & Maintenance	9,294	11,719	16,500	16,000	16,500	
Safety Equipment	0	1,398	2,000	2,000	2,000	
Small Tools & Minor Equipment	1,475	6,947	1,500	1,500	1,500	
Total Supplies	52,723	84,247	69,489	71,400	70,989	2.16%
Other Services & Charges:						
Professional Services\Eng.	5,468	6,210	9,000	9,000	9,000	
Travel, Meetings and Schools	383	696	1,250	750	750	
OSHA Compliance Contract	2,635	2,619	3,000	2,690	2,825	
Insurance	8,423	8,780	9,043	9,093	9,548	
Utilities-Street Lighting	198,972	212,927	225,255	225,255	140,167	
Outside Services	4,931	5,692	10,000	10,000	10,000	
Street Sealing	97,645	101,198	100,000	100,000	100,000	
Street Patching and Repairs	50,942	74,759	45,000	45,000	45,000	
Bituminous Crushing	40,503	0	10,000	10,000	10,000	
Miscellaneous	1,850	357	1,200	1,000	1,000	
Total Other Services & Charges	411,752	413,238	413,748	412,788	328,290	-20.65%
Total Streets & Alleys	930,042	1,021,904	956,156	1,054,819	996,762	4.25%

**CITY OF DETROIT LAKES
GENERAL FUND
2016 BUDGET**

	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Change 2015/2016
EXPENDITURES						
STREETS AND HIGHWAYS (Continued)						
Snow & Ice Removal						
Personal Services:						
Salary - Regular	\$152,820	\$111,614	\$167,750	\$148,000	\$159,000	
Salary - Overtime	890	2,014	2,050	2,000	\$2,050	
Salary - Temporary	400	0	500	500	500	
FICA Contributions	10,913	8,061	13,028	11,513	12,359	
PERA Contributions	11,064	8,328	12,735	11,325	12,079	
Workers' Compensation	2,632	9,180	10,102	8,432	9,275	
Total Personal Services	178,719	139,197	206,165	181,770	195,263	-5.29%
Supplies:						
Gas & Oil	39,525	6,174	48,825	30,000	45,000	
Supplies-Salt/Sand	118,204	127,409	130,000	130,000	140,000	
Repair & Maintenance	101	1,956	4,750	4,000	4,000	
Total Supplies	157,830	135,539	183,575	164,000	189,000	2.96%
Other Services & Charges						
Insurance	7,014	7,621	7,854	7,640	8,022	
Outside Services	1,565	0	500	500	500	
Becker County Loader Rental	3,290	2,581	3,750	2,800	3,100	
WACCO Membership	0	0	0	0	0	
Miscellaneous	0	0	100	100	100	
Total Other Services & Charges	11,869	10,202	12,204	11,040	11,722	-3.95%
Total Snow & Ice Removal	348,418	284,938	401,944	356,810	395,985	-1.48%
Traffic Signs, Signals & Markings						
Personal Services:						
Salary - Regular	1,291	746	4,200	4,100	4,200	
Salary - Temporary	0	0	0	0	0	
FICA Contributions	90	52	321	314	321	
PERA Contributions	94	54	315	308	315	
Workers' Compensation	25	252	277	60	66	
Total Personal Services	1,500	1,104	5,114	4,781	4,902	-4.13%
Supplies:						
Operating	16,199	15,390	20,000	20,000	20,000	0.00%
Other Services & Charges:						
Street Striping	6,302	11,603	5,500	5,000	7,500	
Insurance	40	33	103	100	105	
Utilities-Traffic Signals	10,988	11,837	12,480	12,495	12,995	
Total Other Services & Charges	17,330	23,473	18,083	17,595	20,600	13.92%
Total Traffic Signs, Signals and Markings	35,029	39,967	43,197	42,376	45,502	5.34%
TOTAL STREETS & HIGHWAYS	\$1,817,333	\$1,838,625	\$1,902,522	\$1,978,183	\$1,975,623	3.84%

**CITY OF DETROIT LAKES
GENERAL FUND
2016 BUDGET**

	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Change 2015/2016
EXPENDITURES						
SANITATION AND HEALTH						
Weed Control:						
Personal Services:						
Salary - Regular	8,596	13,928	12,000	13,000	13,000	
Salary - Temporary	0	687	1,281	1,250	1,281	
FICA Contributions	594	995	1,016	1,090	1,093	
PERA Contributions	623	1,010	996	982	1,071	
Workers' Compensation	647	798	880	1,128	1,241	
Total Personal Services	10,460	17,418	16,173	17,450	17,686	9.35%
Supplies:						
Operating	1,416	5,551	2,500	5,000	6,500	160.00%
Other Services & Charges:						
Contract Mowing	1,346	6,406	2,500	5,000	5,000	
Travel, Meetings and Schools	188	737	725	700	725	
Insurance	20	17	21	25	26	
Miscellaneous	116	1,596	200	200	200	
Total Other Services & Charges	1,670	8,756	3,446	5,925	5,951	72.72%
Total Weed Control	13,546	31,725	22,119	28,375	30,137	36.25%
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	
Repair and Maintenance	0	0	250	250	250	
Total Supplies	0	0	250	250	250	0.00%
Other Services & Charges:						
Printing and Publications	0	0	0	0	0	
Insurance	12	10	10	10	11	
Contract with Lakeview Township	1,500	1,500	1,500	1,500	1,500	
Outside Services (Dust Control)	12,867	10,535	5,000	5,000	5,000	
Total Other Services & Charges	14,379	12,045	6,510	6,510	6,511	0.00%
Total Recycling Program	14,379	12,045	6,760	6,760	6,761	0.00%

**CITY OF DETROIT LAKES
GENERAL FUND
2016 BUDGET**

	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Change 2015/2016
EXPENDITURES						
SANITATION AND HEALTH (continued)						
Forestry and Tree Removal						
Personal Services:						
Salary - Regular	1,960	4,228	3,075	5,000	5,000	
Salary - Overtime	0	0	0	0	0	
Salary - Temporary	0	0	0	0	0	
FICA Contributions	132	296	235	383	383	
PERA Contributions	142	308	231	378	375	
Workers' Compensation	34	85	97	124	136	
Total Personal Services	2,268	4,917	3,638	5,884	5,894	62.02%
Supplies:						
Operating	0	2,330	300	300	300	
Repairs & Maintenance	0	0	1,250	1,250	1,250	
Total Supplies	0	2,330	1,550	1,550	1,550	0.00%
Other Services & Charges:						
Dutch Elm Contract	3,309	19,996	6,000	10,000	10,000	
Travel, Meetings and Schools	1,069	903	1,075	1,850	1,850	
Insurance	11	10	10	10	11	
Outside Services	4,269	0	1,000	1,000	1,000	
Miscellaneous	310	428	175	300	300	
Total Other Services & Charges	8,968	21,337	8,260	13,160	13,161	59.32%
Total Forestry and Tree Removal	11,236	28,584	13,448	20,594	20,604	53.22%
TOTAL SANITATION & HEALTH	\$39,161	\$72,354	\$42,327	\$55,729	\$57,502	35.85%
PARK AND RECREATION						
Park Area Maintenance:						
Personal Services:						
Salary - Regular	138,050	163,953	149,250	170,000	175,000	
Salary - Overtime	1,346	686	1,025	1,000	1,025	
Salary - Temporary	29,955	28,450	34,953	32,000	32,800	
FICA Contributions	12,163	13,845	14,170	15,530	15,975	
PERA Contributions	9,936	11,902	11,271	12,825	13,202	
Unemployment Compensation	1,022	424	1,000	1,000	500	
Workers' Compensation	2,963	5,393	5,940	6,954	7,649	
Total Personal Services	195,435	224,653	217,608	239,309	246,151	13.12%
Supplies:						
Operating	579	6,762	5,000	6,740	5,000	
Heating Fuel-Shop	1,116	1,487	1,664	1,350	1,404	
Gas & Oil	22,898	17,802	22,050	21,000	22,050	
Uniforms	0	0	500	500	500	
Repair & Maintenance	36,742	16,368	39,000	20,750	22,500	
Small Tools & Minor Equipment	483	746	225	1,500	1,250	
Total Supplies	61,818	43,165	68,439	51,840	52,704	-22.99%

**CITY OF DETROIT LAKES
GENERAL FUND
2016 BUDGET**

	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Change 2015/2016
EXPENDITURES						
PARKS AND RECREATION (continued)						
Park Area Maintenance (continued):						
Other Services & Charges:						
Professional Services	1,860	0	0	0	0	
ITCharges (All Inclusive 2014)	0	4,044	4,056	4,044	4,045	
Telephone	\$1,581	\$1,064	1,200	1,200	1,200	
Travel, Meetings and Schools	0	534	500	500	500	
OSHA Safety Compliance	1,036	1,036	1,100	1,042	1,094	
Insurance	26,357	40,107	41,309	33,180	34,839	
Utilities	8,344	8,388	8,320	8,300	8,632	
Contribution-Boys and Girls Club	10,000	10,000	10,000	10,000	10,000	
Outside Services	11,636	12,121	15,000	15,000	15,000	
Temporary Restroom Facilities	4,660	7,840	5,250	6,800	7,200	
Beach	7,853	6,890	9,000	9,000	9,500	
Miscellaneous	533	300	750	2,760	750	
Total Other Services & Charges	73,860	92,324	96,485	91,826	92,760	-3.86%
Total Park Area Maintenance	331,113	360,142	382,532	382,975	391,615	2.37%
Snappy Park:						
Personal Services:						
Salary - Regular	453	6	2,200	1,000	1,250	
Salary - Overtime	0	0	0	0	0	
Salary - Temporary	4,575	2,249	5,894	3,000	3,075	
FICA Contributions	383	173	619	306	331	
PERA Contributions	33	0	165	75	94	
Workers' Compensation	200	212	233	80	88	
Total Personal Services	5,644	2,640	9,111	4,461	4,838	-46.90%
Supplies:						
Operating	4,626	2,402	4,000	3,000	3,750	
Heating Fuel	351	204	416	240	250	
Gas & Oil	163	216	294	200	210	
Repair & Maintenance	4,755	5,092	6,500	5,000	5,250	
Small Tools & Minor Equipment	0	900	500	500	500	
Total Supplies	9,895	8,814	11,710	8,940	9,960	-14.95%

**CITY OF DETROIT LAKES
GENERAL FUND
2016 BUDGET**

	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Change 2015/2016
EXPENDITURES						
PARKS AND RECREATION (continued)						
Snappy Park (continued):						
Other Services & Charges:						
Telephone	\$0	\$0	\$0	\$0	\$0	
Insurance	1,998	2,661	2,744	2,727	2,863	
Utilities	1,891	1,606	2,496	1,700	1,768	
Outside Services	7,502	6,775	2,500	6,000	6,000	
Miscellaneous	0	0	0	0	0	
Total Other Services & Charges	11,391	11,042	7,740	10,427	10,631	37.35%
Total Snappy Park	26,930	22,496	28,561	23,828	25,428	-10.97%
Pavillion:						
Personal Services:						
Salary - Regular	5,505	2,220	6,458	4,500	5,000	
Salary - Overtime	0	107	0	0	0	
Salary - Temporary	4,781	4,385	5,125	5,000	5,125	
FICA Contributions	757	503	886	727	775	
PERA Contributions	399	169	484	338	375	
Workers' Compensation	386	381	422	240	264	
Total Personal Services	11,828	7,765	13,376	10,804	11,539	-13.74%
Supplies:						
Operating	1,556	3,320	1,400	2,100	2,250	
Heating Fuel	1,131	1,580	2,080	1,700	1,768	
Gas & Oil	0	0	0	0	0	
Repair & Maintenance	3,901	2,029	3,000	3,000	3,000	
Small Tools & Minor Equipment	0	0	750	750	750	
Total Supplies	6,588	6,929	7,230	7,550	7,768	7.44%

**CITY OF DETROIT LAKES
GENERAL FUND
2016 BUDGET**

	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Change 2015/2016
EXPENDITURES						
PARKS AND RECREATION (continued)						
Pavillion (continued):						
Other Services & Charges:						
Insurance	8,804	9,200	9,476	9,600	10,080	
Utilities	3,030	2,440	3,224	2,500	2,600	
Outside Services	2,917	2,770	2,000	5,200	3,000	
Miscellaneous	1,600	100	100	100	100	
Total Other Services & Charges	16,351	14,510	14,800	17,400	15,780	6.62%
Total Pavillion	34,767	29,204	35,406	35,754	35,087	-0.90%
Soccer Fields:						
Personal Services:						
Salary - Regular	0	0	1,538	500	500	
Salary - Overtime	0	0	0	0	0	
Salary - Temporary	1,583	1,728	1,845	1,850	1,896	
FICA Contributions	121	132	259	180	183	
PERA Contributions	0	0	115	38	38	
Workers' Compensation	0	102	117	61	67	
Total Personal Services	1,704	1,962	3,874	2,628	2,684	-30.71%
Supplies:						
Operating	0	0	0	0	0	
Repair & Maintenance	1,195	1,673	1,750	1,750	1,750	
Small Tools & Minor Equipment	0	0	0	0	0	
Total Supplies	1,195	1,673	1,750	1,750	1,750	0.00%
Other Services & Charges:						
Utilities	13,185	12,484	14,040	13,000	13,000	
Outside Services	0	0	0	0	0	
Miscellaneous	0	0	0	0	0	
Total Other Services & Charges	13,185	12,484	14,040	13,000	13,000	-7.41%
Total Soccer Fields	16,084	16,119	19,664	17,378	17,434	-11.34%

**CITY OF DETROIT LAKES
GENERAL FUND
2016 BUDGET**

	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Change 2015/2016
EXPENDITURES						
PARKS AND RECREATION (continued)						
Summer Recreation:						
Other Services & Charges:						
Director Contract	0	0	0	0	0	
DLCCC Contract	48,500	48,500	50,500	50,500	52,500	
Telephone	353	172	0	0	0	
IT Support	0	119	0	120	120	
Insurance	44	38	41	40	42	
Utilities	822	1,013	1,040	1,000	1,040	
Miscellaneous	0	0	0	0	0	
Total Other Services & Charges	49,719	49,842	51,581	51,660	53,702	4.11%
Total Summer Recreation Program	49,719	49,842	51,581	51,660	53,702	4.11%
Skating Rinks:						
Personal Services:						
Salary - Regular	7,951	2,899	12,300	5,000	6,500	
Salary - Overtime	0	0	103	100	103	
Salary - Temporary	5,073	6,403	5,945	7,275	7,457	
FICA Contributions	916	682	1,404	947	1,076	
PERA Contributions	576	211	930	383	495	
Workers' Compensation	415	711	783	290	319	
Total Personal Services	14,931	10,906	21,464	13,994	15,949	-25.70%
Supplies:						
Operating	0	443	475	475	475	
Repair & Maintenance	119	252	75	500	500	
Total Supplies	119	695	550	975	975	77.27%
Other Services & Charges:						
Insurance	1,310	1,795	1,854	1,833	1,925	
Utilities	5,536	5,535	5,928	5,900	6,136	
Outside Services	138	817	750	750	750	
Total Other Services & Charges	6,984	8,147	8,532	8,483	8,811	3.27%
Total Skating Rinks	22,034	19,748	30,546	23,453	25,735	-15.75%

**CITY OF DETROIT LAKES
GENERAL FUND
2016 BUDGET**

	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Change 2015/2016
EXPENDITURES						
PARKS AND RECREATION (continued)						
Sports Arena:						
Personal Services:						
Salary - Regular	69,199	69,733	80,000	76,000	80,000	
Salary - Overtime	781	1,454	513	500	513	
Salary - Temporary	12,931	14,493	14,350	14,500	14,863	
FICA Contributions	5,994	6,188	7,257	6,962	7,296	
PERA Contributions	5,415	5,506	6,038	5,738	6,038	
Health Insurance	13,434	24,803	29,880	32,100	32,100	
Workers' Compensation	1,000	1,578	1,738	1,900	2,090	
Total Personal Services	108,754	123,755	139,776	137,699	142,900	2.23%
Supplies:						
Operating	6,375	5,490	7,000	9,300	7,000	
Heating Fuel	24,654	30,075	39,375	30,500	32,025	
Gas & Oil	15	19	105	100	105	
Repair & Maintenance	45,236	21,876	27,225	27,600	27,750	
Small Tools & Minor Equipment	760	0	950	950	950	
Total Supplies	77,040	57,460	74,655	68,450	67,830	-9.14%
Other Services & Charges:						
Professional Fees	0	0	0	0	0	
Telephone	585	156	180	215	220	
IT Charges	0	833	840	840	840	
Travel, Meetings, Schools	738	641	100	100	100	
OSHA Safety Compliance	457	488	510	487	510	
Insurance	5,261	5,464	5,631	5,587	5,866	
Utilities	72,389	70,384	74,360	70,500	73,320	
Outside Services	26,157	27,499	20,000	20,500	25,500	
Miscellaneous	890	1,246	2,000	2,000	2,000	
Total Other Services & Charges	106,477	106,711	103,621	100,229	108,356	4.57%
Total Sports Arena	292,271	287,926	318,052	306,378	319,086	0.33%
TOTAL PARKS AND RECREATION	\$772,918	\$785,477	\$866,342	\$841,425	\$868,088	0.20%
TOTAL PUBLIC WORKS	\$2,629,412	\$2,696,456	\$2,811,191	\$2,875,336	\$2,901,213	3.20%

**CITY OF DETROIT LAKES
GENERAL FUND
2016 BUDGET**

	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Change 2015/2016
MISCELLANEOUS EXPENDITURES						
Other Services & Charges:						
Annexation Fees	741	0	2,500	1,250	0	
Community Center Operations	50,000	50,000	50,000	50,000	50,000	
Becker County Food Pantry	2,113	2,451	4,160	3,500	3,640	
Bad Debt	152	105	160	150	150	
Health Insurance - Retired	17,903	15,600	14,800	15,400	15,400	
Health Insurance - H S A	4,484	6,548	9,000	9,000	9,000	
Professional Fees	3,091	12,292	1,700	12,000	5,000	
Insurance - Unallocated	3,673	3,539	1,648	1,467	1,540	
Judgement & Losses	21,633	10,289	20,000	30,000	20,000	
Work Comp Losses	41,370	1,547	0	0	0	
Wellness Committee	0	0	0	0	1,500	
Severance Pay-Unallocated	0	42,140	25,000	20,000	75,000	
TOTAL MISCELLANEOUS	145,160	144,511	128,968	142,767	181,230	40.52%
TOTAL EXPENDITURES	5,388,197	5,547,258	5,894,834	5,921,390	6,093,087	3.36%
Other Financing Uses:						
Interfund Transfers to:						
Equipment Fund (Pol Squad Comp)	40,000	0	0	0	0	
Library Capital Fund	0	0	0	0	0	
Pavilion Capital Fund	0	0	0	0	0	
Permanent Imp Fund	100,000	0	50,000	50,000	0	
Bond Emergency Fund	50,000	50,000	50,000	50,000	50,000	
TOTAL OTHER FIN USES	190,000	50,000	100,000	100,000	50,000	
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$5,578,197	\$5,597,258	\$5,994,834	\$6,021,390	\$6,143,087	2.47%

**CITY OF DETROIT LAKES
SCHOOL LIAISON OFFICER
2016 BUDGET**

#104

	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	
REVENUES:						
City Share	46,500	48,500	51,000	51,000	52,500	
School District Share	46,500	48,500	51,000	51,000	52,500	
Interest Income	5	10	0	10	10	
Total Revenues	93,005	97,010	102,000	102,010	105,010	2.95%
EXPENDITURES						
Personal Services:						
Salary - Regular	57,671	59,354	60,168	61,001	62,526	
Salary - Overtime	2,863	4,233	3,250	3,000	1,500	
Medicare Contributions	727	752	915	928	928	
PERA Contributions	8,346	10,052	10,226	10,368	10,372	
Health Insurance	13,708	14,907	15,656	14,570	15,299	
Workers' Compensation	242	1,573	1,320	500	550	
Total Personal Services	83,557	90,871	91,535	90,367	91,175	-0.39%
Other Expenses						
Vehicle Replacement Cost	1,500	2,000	2,500	2,500	2,500	
Supplies	0	0	250	250	250	
Gas and Oil	2,213	2,043	2,835	2,400	2,520	
Clothing Allowance	0	0	900	875	900	
Cellphone	360	360	360	360	360	
Travel, Meetings and Schools	369	958	600	875	900	
Insurance and Bonds	1,728	2,275	2,390	2,276	2,390	
Repair and Maintenance	0	0	1,000	500	500	
Miscellaneous	0	0	250	250	250	
Total Other Expenses	6,170	7,636	11,085	10,286	10,570	-4.65%
Total Expenditures	89,727	98,507	102,619	100,653	101,745	-0.85%
NET INCREASE IN FUND BALANCE	3,278	(1,497)	(619)	1,357	3,265	
BEGINNING FUND BALANCE	5,622	8,900	8,900	7,403	8,760	
ENDING FUND BALANCE	8,900	7,403	8,281	8,760	12,025	45.22%

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**CITY OF DETROIT LAKES
LIBRARY FUND
2016 BUDGET**

#205

	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	
REVENUES						
Taxes:						
Current Property Taxes	\$231,320	\$251,037	\$275,000	\$272,000	285,000	
Delinquent Property Taxes	3,508	3,533	0	3,000	0	
Total Taxes	<u>234,828</u>	<u>254,570</u>	<u>275,000</u>	<u>275,000</u>	<u>285,000</u>	3.64%
Miscellaneous:						
State Market Value Credit	0	0	0	0	0	
Interest Income	120	52	0	50	30	
Energy Credits	<u>700</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
Total Revenues	<u>235,648</u>	<u>254,622</u>	<u>275,000</u>	<u>275,050</u>	<u>285,030</u>	3.65%
Other Financing Sources						
Transfer from Liquor Fund	0	0	0	0	0	
Transfer from General Fund	<u>40,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
	<u>40,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
TOTAL REVENUES & OTHER FINANCING SOURCES	<u>275,648</u>	<u>254,622</u>	<u>275,000</u>	<u>275,050</u>	<u>285,030</u>	3.65%
EXPENDITURES:						
Operation & Maintenance						
Supplies:						
Operating	20	20	500	500	500	
Heating Fuel	7,502	7,829	8,632	8,400	8,736	
Repair & Maintenance	2,308	1,816	2,300	2,300	2,300	
Other Services & Charges:						
Lake Agassiz Contract	199,517	210,915	214,295	214,295	217,560	1.52%
Insurance	2,227	2,289	2,369	2,300	2,369	
Utilities	13,085	12,104	12,480	12,900	13,416	
Repair & Maintenance	11,830	11,211	12,000	20,000	20,000	
Janitorial Contract	16,095	15,629	16,500	15,540	16,000	
Professional Services	0	0	0	0	0	
Building Improvements/Repairs	<u>15,551</u>	<u>17,421</u>	<u>10,000</u>	<u>0</u>	<u>0</u>	
Total Expenditures	<u>268,135</u>	<u>279,234</u>	<u>279,076</u>	<u>276,235</u>	<u>280,881</u>	0.65%
NET INCREASE (DECREASE) IN FUND BALANCE						
	7,513	(24,612)	(4,076)	(1,185)	4,149	
FUND BALANCE-JANUARY 1	<u>62,512</u>	<u>70,025</u>	<u>45,413</u>	<u>45,413</u>	<u>44,228</u>	
FUND BALANCE-DECEMBER 31	<u>\$70,025</u>	<u>\$45,413</u>	<u>\$41,337</u>	<u>\$44,228</u>	<u>\$48,377</u>	17.03%

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**CITY OF DETROIT LAKES
AIRPORT FUND
2016 BUDGET**

#206

	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	
REVENUES						
Taxes:						
Current Property Taxes	\$28,054	\$28,058	\$45,000	\$43,000	\$45,000	3.45%
Delinquent Property Taxes	428	427	0	500	0	
Assessments - TaxiLane Impr (Schultz)	0	9,616	0	0	0	
Total Taxes	28,482	38,101	45,000	43,500	45,000	
Intergovernmental:						
State Aid - Toro Mower	0	0	0	40,000	0	
State Aid - Airport Enviro Study 2014	0	0	11,725	0	0	
State Aid - VASI Light Repairs & Tree Removal	0	0	0	56,812	0	
State Aid - Update Master Plan/AGIS 2015	0	0	0	3,698	11,095	
State Aid - Update Master Plan/Exhibit A	0	0	0	731	2,194	
State Aid - Prelim Eng (Drainage & GeoTech)	0	0	0	0	6,938	
Federal Aid - Prelim Eng (Drainage & GeoTech)	0	0	0	0	124,875	
Federal Aid - Update Master Plan/Exhibit A	0	0	0	13,163	39,488	
Federal Aid - Update Master Plan/AGIS 2015	0	0	0	66,567	199,702	
Federal Aid - Taxiway Surface Improvements	31,641	4,400	0	0	0	
Federal Aid - Airport Enviro Study 2014	0	153,408	222,507	183,667	0	
Federal Aid - Airport Enviro Study 2005	0	33,400	0	0	0	
Federal Aid - Runway Overlay	576	0	0	0	0	
Federal Aid - Update Stormwater Mgmt Plan	0	0	0	0	0	
State Aid - Operation and Maintenance	25,765	28,341	28,341	28,341	33,799	
County Share of Airport	40,500	40,500	45,000	45,000	45,000	11.11%
Miscellaneous:						
Interest on Investments	204	238	0	0	0	
Hangar Rents	133,631	134,345	133,000	115,500	115,500	
Miscellaneous	0	0	0	7,350	0	
Total Revenues	260,799	432,733	485,573	604,329	623,591	
OTHER FINANCING SOURCES						
Transfer from Liquor Fund	12,000	12,000	0	0	0	
State Hangar Loan	0	0	0	0	0	
Sale of Equipment	0	0	0	0	0	
Total Revenues And Other Financing Sources	272,799	444,733	485,573	604,329	623,591	3.19%
EXPENDITURES:						
Operation & Maintenance						
Supplies:						
Operating	85	57	2,000	1,000	2,000	
Gas & Oil	6,906	4,052	8,663	4,000	4,200	
Repair & Maintenance	6,975	7,067	8,000	6,300	8,000	
Small Tools & Minor Equipment	0	0	500	500	500	
Management Contract	28,800	29,670	29,400	29,400	29,400	
Professional Services	0	0	0	6,000	2,500	
Telephone	332	0	0	0	0	
Meetings, Travel, Schools	2,965	4,414	5,000	5,000	5,000	
Insurance	23,288	25,203	25,966	25,969	26,748	
Utilities	16,514	18,136	19,760	18,750	19,760	

**CITY OF DETROIT LAKES
AIRPORT FUND
2016 BUDGET**

	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	
EXPENDITURES - (Continued)						
Other Services & Charges:						
Repair & Maintenance	12,787	22,075	20,000	20,000	20,000	
Snow Removal	3,132	2,774	4,000	3,500	4,000	
Mowing	3,995	2,796	4,000	4,500	4,000	
Permits	400	400	400	400	400	
Legal	0	0	500	500	500	
Miscellaneous	5,317	1,421	400	600	600	
Total Operation & Maintenance	111,496	118,065	128,589	126,419	127,608	0.94%
Debt Service:						
Hangar No. 7 (2014)	14,083	5,868	0	0	0	
Paul White Hangar (2016)	9,991	9,991	9,991	9,991	9,991	
Hangar No. 9 (2020)	22,980	22,980	22,980	22,980	22,980	
Hangar No. 10 (2021)	48,600	48,600	48,600	48,600	48,600	
Hangar No. 11 (2024)	0	0	0	0	0	
Total Debt Service	95,654	87,439	81,571	81,571	81,571	0.00%
Capital Outlay:						
VASI Light Repairs & Tree Removal	0	0	0	71,015	0	
Master Plan Update/AGIS 2015	0	0	0	73,955	221,900	
Airport Exhibit A	0	0	0	14,625	43,875	
Land Appraisals	0	0	0	0	78,000	
Prelim Eng (Drainage & GeoTech)	0	0	0	0	138,750	
Taxiway Surface Improvements	38,799	0	0	0	0	
Environmental Assessment - 2014	0	161,478	247,230	213,050	0	
Environmental Assessment - 2005	0	18,000	0	0	0	
Update Stormwater Mgmt Plan	0	0	0	0	0	
Toro Mower	0	49,998	0	0	0	
Total Capital Outlay	38,799	229,476	247,230	372,645	482,525	
Total Expenditures	245,949	434,980	457,390	580,635	691,704	19.13%
NET INCREASE (DECREASE) IN FUND BALANCE	26,850	9,753	28,183	23,694	(68,114)	
FUND BALANCE-JANUARY 1	79,735	106,585	116,338	116,338	140,032	
FUND BALANCE-DECEMBER 31	\$106,585	\$116,338	\$144,521	\$140,032	\$71,918	-48.64%

**CITY OF DETROIT LAKES
AIRPORT FUND
2016 BUDGET**

FUNDS REQUIRED ANALYSIS		Total Cost	Total Airport Share	2016 Airport Share		Reserve Needed	Subtotal By Year
CAPITAL IMPROVEMENTS PROJECT & EQUIPMENT							
1) 2014/2015 Environmental Assessment P F		374,528	18,726	0	Cost Share - 90/10		
1) 2015 VASI Light Repairs & Tree Remove S		71,015	21,305	0	Cost Share - 70/30	2015	\$ 40,031
2) 2015 Master Plan Update/AGIS	F/S	295,855	14,793	11,095	Cost Share - 90/5/5		
2) Airport Exhibit A	F/S	58,500	2,925	2,194	Cost Share - 90/5/5		
2) Land Appraisals		78,000	78,000	78,000	No Cost Share - 100% Local		
2) Prelim Eng (Drainage & GeoTech)	F/S	185,000	9,250	6,938	Cost Share - 90/5/5	2016	\$ 104,968
3) Land Acquisition - North	F/S	2,000,000	100,000	0	Cost Share - 90/5/5		
3) Land Acquisition - South	F/S	540,000	27,000	0	Cost Share - 90/5/5		
3) Taxiway Extension - South	F/S	3,850,000	192,500	0	Cost Share - 90/5/5	2017	\$ 319,500
4) Runway Reconstruction (4500'x100')	F/S	6,450,000	322,500	0	Cost Share - 90/5/5		
4) Zoning Update	S	45,000	13,500	0	Cost Share - 70/30	2018	\$ 336,000
5) Runway Extension (900'x100')	F	3,726,000	372,600	0	Cost Share - 90/10		
5) Reconstruct Exist Taxiway	F	1,775,000	177,500	0	Cost Share - 90/10		
5) Runway 13/31 Nav Aids & Lighting	F	1,116,000	111,600	0	Cost Share - 90/10	2019	\$ 661,700
6) Security/Wildlife Fencing	F	1,200,000	120,000	0	Cost Share - 90/10		
6) Parking Lot Expansion	S	10,500	3,150	0	Cost Share - 70/30	2020	\$ 123,150
Funds Required for Future Projects		21,775,398	1,585,348	98,227			\$ 1,585,348

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**CITY OF DETROIT LAKES
DEVELOPMENT AUTHORITY FUND
2016 BUDGET**

#207

	<u>2013 Actual</u>	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Estimate</u>	<u>2016 Budget</u>	
REVENUES & OTHER FINANCING SOURCES						
Revenues:						
Taxes:						
Operating Expenses	\$27,998	\$32,890	\$33,800	\$33,800	\$32,900	
Payment on PU Electric Loan	50,000	50,000	50,000	50,000	50,000	
Tax Abatements	8,978	4,081	3,200	4,081	4,100	
Total Taxes	<u>86,976</u>	<u>86,971</u>	<u>87,000</u>	<u>87,881</u>	<u>87,000</u>	0.00%
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	1,060	2,343	1,500	2,000	2,000	33.33%
Interest on Loans:						
B & W Properties - IRP	4,905	4,487	0	0	0	
HCB, Inc-(PU but Retained as Commission)	16,358	17,064	15,111	15,111	4,896	
Union Central - IRP	11,625	11,322	11,004	11,004	10,670	
No Port Welding - IRP	1,414	1,610	1,426	1,426	1,366	
No Port Welding - TIF	0	0	1,559	4,350	2,650	
Great No Pizza - IRP	1,200	1,067	974	952	841	
Venom - DLDA	0	0	0	1,500	4,500	
McKinley Group - DLDA	0	0	0	2,499	10,000	
Rural MNCEP - WCIF	6,318	5,585	5,329	4,823	4,030	
Total Interest on Loans	<u>41,820</u>	<u>41,135</u>	<u>35,403</u>	<u>41,665</u>	<u>38,953</u>	10.03%
Rent (Anderson Property)	2,000	2,000	2,000	2,000	2,000	
Rent (PU Warehouse)	0	0	0	0	0	
Charges For Service:						
TIF Administrative Charges	111,285	75,554	30,632	103,214	29,000	
Loan & TIF Origination Fees	2,500	1,000	2,000	2,000	1,000	
Miscellaneous	0	56,283	0	0	0	
Total Revenues	<u>245,641</u>	<u>265,286</u>	<u>158,535</u>	<u>238,760</u>	<u>159,953</u>	0.89%

**CITY OF DETROIT LAKES
DEVELOPMENT AUTHORITY FUND
2016 BUDGET**

	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 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	
Sale of Property:						
Fixed Assets	0	0	0	0	0	
Land	0	56,811	58,000	57,000	58,000	
Total Other Financing Sources	0	56,811	58,000	57,000	58,000	
TOTAL REVENUES AND OTHER FINANCING SOURCES	\$245,641	\$322,097	\$216,535	\$295,760	\$217,953	0.65%
EXPENDITURES						
Administrative:						
Supplies:						
Office	1,108	361	1,000	1,000	1,000	
Postage	500	500	1,000	1,000	1,000	
Equipment	1,287	1,014	1,500	1,500	1,500	
Other Services & Charges:						
Professional Services/Misc. Legal	7,178	3,112	6,000	6,000	6,000	
Professional Services/Legal TIF Districts	0	5,000	15,000	15,000	5,000	
Meetings, Travel & Schools	145	119	500	500	500	
Advertising and Promotion	4,684	3,080	5,000	3,500	3,500	
Printing and Publication	195	548	1,000	1,000	1,000	
Insurance	584	575	605	605	666	
Tax Abatements	8,978	4,081	3,200	4,081	4,100	
TIF/Economic Dev. Legislation	0	0	2,000	2,000	2,000	
Miscellaneous (Dues & Memberships)	3,877	2,625	3,300	3,000	3,300	
Audit	600	600	700	800	800	
Total Administrative Expenses	29,136	21,615	40,805	39,986	30,366	-25.58%
Economic Development:						
Detroit Mountain Project:						
Professional Services	0	0	0	0	0	
Gateway/Downtown Redevelopment Project:						
Purchase of Property	2,608	0	0	0	1,000	
Other Services (Façade Improvement)	0	0	0	2,500	2,500	
Professional Services	0	7,103	5,000	5,000	2,500	
City Owned Land						
Purchase of Property	211,509	0	0	0	0	
Legal & Miscellaneous	4,102	23,516	7,500	7,500	7,500	
Gateway Project:						
Principal on Loans	0	0	0	0	0	
Interest on Loans	21,811	10,905	0	0	0	
DLCCC Project:						
Principal on P.U. Note	50,000	50,000	50,000	50,000	50,000	

**CITY OF DETROIT LAKES
DEVELOPMENT AUTHORITY FUND
2016 BUDGET**

	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	
Economic Development: (cont'd)						
Debt Service (cont'd)						
Richwood Heights Project:						
Principal on P.U. Note	0	0	0	0	0	
Interest on P.U. Note	0	0	0	0	0	
Rural MN CEP:						
Principal on Note	17,981	18,714	19,476	19,476	20,270	
Interest on Note	6,318	5,585	4,823	4,823	4,029	
IDC Loan:						
Principal on Note	0	30,000	30,000	30,000	30,000	
Interest on Note	9,900	9,880	9,000	9,000	8,100	
Intermediary Relending Program:						
Principal on Note	18,291	18,474	18,661	18,658	18,844	
Interest on Note	2,272	2,089	1,904	1,904	1,718	
Total Economic Development	344,792	176,266	146,364	148,861	146,461	0.07%
Total Expenditures	373,928	197,881	187,169	188,847	176,827	-5.53%
Other Financing Uses:						
Transfer to Other Funds:						
Transfer to Other Funds	11,362	12,966	12,607	12,607	3,251	
Other	0	2,532,084	0	0	0	
Total Other Financing Uses:	11,362	2,545,050	12,607	12,607	3,251	
NET INCREASE (DECREASE) IN FUND BALANCE	(139,649)	(2,420,834)	16,759	94,306	37,876	125.99%
FUND BALANCE-JANUARY 1	2,944,387	2,804,738	2,067,766	383,904	478,210	
Reserved For:						
Notes Receivable	552,852	447,053	583,970	711,067	656,661	
Unreserved	2,251,886	(63,149)	1,500,556	(232,857)	(140,576)	
FUND BALANCE-DECEMBER 31	\$2,804,738	\$383,904	\$2,084,525	\$478,210	\$516,086	-75.24%

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**CITY OF DETROIT LAKES
LODGING TAX FUND (TOURISM)
2016 BUDGET**

#208

	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	
REVENUES						
Lodging Tax	\$213,029	\$231,564	\$205,000	\$225,000	\$220,000	
Tourism Grant	4,000	4,000	8,000	8,000	8,000	
Interest on Investments	250	1,201	225	500	225	
Total Revenues	217,279	236,765	213,225	233,500	228,225	7.03%
EXPENDITURES						
Other Services And Charges						
Chamber Contract	29,928	30,528	31,129	29,928	32,375	
Administrative Charges	3,900	3,900	7,900	3,900	7,900	
Travel And Meetings	860	601	800	1,300	1,140	
Office Supplies	21	0	125	75	122	
Insurance	163	152	465	150	488	
Total Other Services & Charges	34,872	35,181	40,419	35,353	42,025	3.97%
Marketing and Promotions						
Memberships	1,275	960	1,700	1,370	1,700	
Lead Management	7,162	7,173	12,000	10,000	9,500	
Advertising	146,196	162,171	148,106	160,000	150,000	
Events	15,645	16,135	15,000	25,000	25,000	
Total Marketing And Promotions	170,278	186,439	176,806	196,370	186,200	
Total Expenditures	205,150	221,620	217,225	231,723	228,225	5.06%
NET INCREASE (DECREASE) IN FUND BALANCE	12,129	15,145	(4,000)	1,777	0	
FUND BALANCE-JANUARY 1	101,236	113,365	128,510	128,510	130,287	
FUND BALANCE-DECEMBER 31	\$113,365	\$128,510	\$124,510	\$130,287	\$130,287	4.64%

Contract between Tourism Board & Chamber expires 6/30/16
Per Consensus of Tourism Board at Meeting of 08/28/15

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**CITY OF DETROIT LAKES
STORM WATER FUND
2016 BUDGET**

#209

	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	
REVENUES						
Storm Water Fees:						
Residential	\$149,346	\$158,635	\$167,500	\$165,000	\$170,460	
Commercial and Others	333,394	342,375	362,000	372,000	393,300	
Total Storm Water Fees:	482,740	501,010	529,500	537,000	563,760	6.47%
Miscellaneous:						
Penalty on Late Payments	4,203	4,164	4,000	3,300	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	1,100	900	1,000	900	900	
Interest on Investments	1,437	10,291	400	1,000	1,000	
TOTAL REVENUES	489,480	516,365	534,900	542,200	569,060	6.39%
EXPENDITURES						
Storm Water						
Personal Services:						
Salary - Regular	9,563	31,120	33,000	35,000	35,875	
Salary - Overtime	123	222	250	500	500	
Salary - Temp	0	2,218	0	0	0	
FICA Contributions	681	2,384	2,544	2,716	2,783	
PERA Contributions	702	2,272	2,510	2,680	2,728	
Workers' Compensation	534	1,228	1,292	2,636	2,768	
Total Personal Services	11,603	39,444	39,596	43,532	44,654	12.77%
Supplies:						
Gas & Oil	0	0	263	270	284	
Repair & Maintenance - General	2,516	75	500	500	500	
Repair & Maintenance - Ponds	0	0	0	1,000	1,000	
Repair & Maintenance - Lifts	0	0	4,500	4,500	5,000	
Small Tools & Minor Equipment	0	0	200	200	200	
Total Supplies	2,516	75	5,463	6,470	6,984	27.84%
Other Charges & Services:						
Professional Services	7,766	2,606	13,000	5,000	10,000	
Ditch #14 Assessment	0	0	0	0	0	
SCADA System/Telephone	2,160	4,000	4,000	4,000	4,000	
Insurance	385	403	425	407	427	
Utilities	5,405	5,334	5,824	5,600	5,824	
Repair & Maintenance - General	20,405	15,274	20,000	13,000	5,000	
Repair & Maintenance - Ponds	0	0	8,000	8,000	10,000	
Repair & Maintenance - Lifts	0	0	5,000	5,000	7,500	
Lease of Property	4,015	4,416	4,858	4,548	4,684	
Miscellaneous	2,219	195	1,000	1,000	1,000	
Total Other Services & Charges	42,355	32,228	62,107	46,555	48,435	-22.01%
Total Storm Water Operations	56,474	71,747	107,165	96,557	100,073	-6.62%

**CITY OF DETROIT LAKES
STORM WATER FUND
2016 BUDGET**

	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	
EXPENDITURES (Cont'd)						
Street Cleaning						
Personal Services:						
Salary - Regular	40,881	34,799	42,025	43,000	44,075	
FICA Contributions	2,846	2,416	3,215	3,290	3,372	
PERA Contributions	2,964	2,523	3,173	3,225	3,306	
Workers' Compensation	1,509	2,395	2,520	2,636	2,768	
Total Personal Services	48,200	42,133	50,933	52,151	53,520	5.08%
Supplies:						
Gas & Oil	5,823	4,740	6,300	5,000	5,250	
Repair & Maintenance	8,003	10,574	14,000	10,000	11,000	
Total Supplies	13,826	15,314	20,300	15,000	16,250	-19.95%
Other Charges & Supplies:						
Insurance	411	413	436	413	434	
Repair & Maintenance	2,136	5,197	2,500	5,000	4,000	
Total Other Services & Charges	2,547	5,610	2,936	5,413	4,434	51.03%
Total Street Cleaning Operations	64,573	63,057	74,169	72,564	74,204	0.05%
Total Operations	121,047	134,804	181,333	169,121	174,277	-3.89%
Bad Debt	1,347	223	500	500	500	
Capital Outlay:						
Rebuild Jetter Tank	0	0	20,000	20,000	0	
New Vactor	0	0	0	56,000	145,500	
	0	0	0	0	0	
	0	0	0	0	0	
	0	0	0	0	0	
	0	0	0	0	0	
Total Capital Outlay	0	0	20,000	76,000	145,500	
Debt Service:						
Payment on PRWD	0	0	0	0	0	
Principal on General Fund Loan	50,000	60,000	100,000	50,000	0	
Interest on General Fund Loan	8,000	4,400	4,000	2,000	0	
Principal on 2002 Bond - #508	0	13,400	14,238	14,238	12,563	
Interest on 2002 Bond	6,369	1,433	1,378	1,378	1,315	
Principal on 2003/4 Bond - #509	21,750	21,750	21,750	21,750	25,375	
Interest on 2003/4 Bond	10,810	10,038	9,244	9,244	2,754	
Principal on 2005 Bond - #510	24,000	24,500	24,500	24,500	24,500	
Interest on 2005 Bond	12,554	11,644	10,726	10,726	5,133	
Principal on 2015/2005 Bond - #510A	0	0	0	0	0	
Interest on 2015/2005 Bond	0	0	0	0	6,743	
Principal on 2006 Bond - #511	35,400	35,400	35,400	35,400	35,400	

**CITY OF DETROIT LAKES
STORM WATER FUND
2016 BUDGET**

	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	
EXPENDITURES (Cont'd)						
Debt Service (Cont'd)						
Interest on 2006 Bond	17,364	15,948	14,532	14,532	13,116	
Principal on 2015/2006 Bond - #511A	0	0	0	0	0	
Interest on 2015/2006 Bond	0	0	0	0	8,177	
Principal on 2011 Bond - #501	3,870	16,770	23,220	23,220	22,575	
Interest on 2011 Bond	14,081	14,004	13,796	13,796	13,481	
Principal on 2014 Bond - #507	0	0	0	0	17,500	
Interest on 2014 Bond	0	0	19,963	19,963	13,101	
Principal on 2015 Bond - #505	0	0	0	0	0	
Interest on 2015 Bond	0	0	0	0	8,913	
Total Debt Service:	154,198	231,301	292,747	240,747	210,645	
TOTAL EXPENDITURES	276,592	366,328	494,580	486,368	530,922	7.35%
EXCESS REVENUES OVER EXPENDITURES	212,888	150,037	40,320	55,833	38,138	
FUND BALANCE - JANUARY 1	(113,476)	159,412	309,449	309,449	365,282	
FUND BALANCE - DECEMBER 31	\$99,412	\$309,449	\$349,769	\$365,282	\$403,420	15.34%

	Rate	Rate	Principal	Interest	Total	#508 16.75%
2007	4.00%		10,050	9,964	20,014	
2008	4.00%		14,238	9,478	23,716	
2009	4.00%		13,400	8,925	22,325	
2010	4.00%		13,400	8,389	21,789	
2011	4.00%		13,400	7,853	21,253	
2012	4.00%		13,400	7,317	20,717	
2013	0.40%		0	6,369	6,369	
2014	0.40%		13,400	1,433	14,833	
2015	0.40%		14,238	1,378	15,616	
2016	0.55%		12,563	1,315	13,878	
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	
			\$221,938	\$67,673	\$289,611	

**CITY OF DETROIT LAKES
STORM WATER FUND
2016 BUDGET**

<u>2003 General Fund Loan</u>				
<u>Year</u>	<u>Rate</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2007	4.00%	0	10,800	10,800
2008	4.00%	20,000	9,600	29,600
2009	4.00%	0	8,800	8,800
2010	4.00%	0	8,800	8,800
2011	4.00%	20,000	8,000	28,000
2012	4.00%	40,000	8,000	48,000
2013	4.00%	50,000	8,000	58,000
2014	4.00%	60,000	4,400	64,400
2015	4.00%	50,000	2,000	52,000
		<u>\$240,000</u>	<u>\$68,400</u>	<u>\$308,400</u>

<u>2004 Bond Payment Schedule Due February 1</u>				
<u>Year</u>	<u>Rate</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2007	3.00%	3,625	14,011	17,636
2008	3.00%	7,975	13,837	21,812
2009	3.00%	12,325	13,532	25,857
2010	3.50%	17,400	13,043	30,443
2011	3.50%	22,475	12,345	34,820
2012	3.50%	21,750	11,571	33,321
2013	3.50%	21,750	10,810	32,560
2014	3.50%	21,750	10,038	31,788
2015	3.70%	21,750	9,244	30,994
2016	0.55%	25,375	2,754	28,129
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>\$372,650</u>	<u>\$126,090</u>	<u>\$498,740</u>

#509
14.50%

**CITY OF DETROIT LAKES
STORM WATER FUND
2016 BUDGET**

2005 Bond Payment Schedule Due February 1

#510
10.00%

<u>Year</u>	<u>Rate</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2007	3.75%	6,000	16,754	22,754
2008	3.75%	13,000	16,397	29,397
2009	3.75%	16,500	15,844	32,344
2010	3.75%	19,500	15,169	34,669
2011	3.75%	24,000	14,354	38,354
2012	3.75%	24,000	13,454	37,454
2013	3.75%	24,000	12,554	36,554
2014	3.75%	24,500	11,644	36,144
2015	3.75%	24,500	10,726	35,226
2016	3.80%	254,000	5,133	259,133
		<u>\$430,000</u>	<u>\$132,029</u>	<u>\$562,029</u>

2015 Refunded Bond Pymt Schedule (2005) Due February 1

#510A
10.00%

<u>Year</u>	<u>Rate</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2016	2.00%	0	6,743	6,743
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>\$34,517</u>	<u>\$264,017</u>

2006 Bond Payment Schedule Due February 1

#511
12.00%

<u>Year</u>	<u>Rate</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2007	4.00%	0	15,456	15,456
2008	4.00%	6,600	23,052	29,652
2009	4.00%	18,000	22,560	40,560
2010	4.00%	33,000	21,540	54,540
2011	4.00%	34,200	20,196	54,396
2012	4.00%	36,000	18,792	54,792
2013	4.00%	35,400	17,364	52,764
2014	4.00%	35,400	15,948	51,348
2015	4.00%	35,400	14,532	49,932
2016	4.00%	35,400	13,116	48,516
2017	4.00%	310,200	6,204	316,404
		<u>\$579,600</u>	<u>\$188,760</u>	<u>\$768,360</u>

**CITY OF DETROIT LAKES
STORM WATER FUND
2016 BUDGET**

2015 Refunded Bond Pymt Schedule (2006) Due February 1

#511A
12.00%

<u>Year</u>	<u>Rate</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2016	2.00%	0	8,177	8,177
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
		<u>\$232,500</u>	<u>\$47,670</u>	<u>\$280,170</u>

2011 Bond Payment Schedule Due February 1

#501
12.90%

<u>Year</u>	<u>Rate</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2012	0.00%	-	10,572	10,572
2013	0.45%	3,870	14,081	17,951
2014	0.65%	16,770	14,004	30,774
2015	0.87%	23,220	13,796	37,016
2016	1.18%	22,575	13,481	36,056
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%	-	-	-
		<u>483,105</u>	<u>198,284</u>	<u>681,389</u>

2014 Bond Payment Schedule Due February 1

#507
14.00%

<u>Year</u>	<u>Rate</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2014	0.00%	-	-	-
2015	3.80%	-	19,963	19,963
2016	3.80%	17,500	13,101	37,463
2017	3.80%	17,500	12,436	30,601
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>338,100</u>	<u>151,832</u>	<u>497,460</u>

**CITY OF DETROIT LAKES
STORM WATER FUND
2016 BUDGET**

	#510/#510A	#508		#509	#511/#511A	#501	#507	#505	
	2005	2002/03	General	2004	2006	2011	2014	2015	Total
	Bonds	Bonds	Fund Loan	Bonds	Bonds	Bonds	Bonds	Bonds	
2007	22,754	20,014	10,800	17,636	15,456				86,660
2008	29,397	23,716	29,600	21,812	29,652				134,177
2009	32,344	22,325	8,800	25,857	40,560				129,886
2010	34,669	21,789	8,800	30,443	54,540				150,241
2011	38,354	21,253	28,000	34,820	54,396				176,823
2012	37,454	20,717	48,000	33,321	54,792	10,572			204,856
2013	36,554	6,369	58,000	32,560	52,764	17,951			204,198
2014	36,144	14,833	64,400	31,788	51,348	30,774			229,287
2015	35,226	15,616	52,000	30,994	49,932	37,016	19,963		240,746
2016	265,877	13,878		28,129	56,693	36,056	37,463	8,913	447,008
2017	28,048	15,468		25,803	322,803	35,689	30,601	16,875	475,287
2018	27,588	15,354		24,896	30,605	35,266	29,271	16,675	179,655
2019	27,128	15,216		24,677	29,523	34,786	28,606	16,475	176,410
2020	26,668	15,884		22,978	28,947	34,250	27,941	16,275	172,942
2021	25,656	15,681		19,815	27,877	33,035	27,276	16,075	165,414
2022	25,588	15,454		19,543	27,243	33,082	26,611	15,875	163,395
2023	25,013	16,044		19,253	26,045	32,450	25,946	15,575	160,325
2024	24,438			18,945	25,355	32,431	25,281	15,175	141,623
2025	23,863			17,900	24,173	31,734	24,504	14,863	137,036
2026	23,288			17,570	23,498	31,548	23,786	14,625	134,313
2027					22,330	30,593	23,068	19,313	95,303
2028						30,270	22,349	18,919	71,539
2029						29,290	21,631	18,506	69,427
2030						28,998	22,176	18,075	69,250
2031						42,024	21,405	17,625	81,054
2032						27,277	20,634	17,175	65,086
2033						26,297	19,862	16,725	62,884
2033							19,091	16,256	35,347
2033								15,769	15,769
2034								15,263	15,263
	<u>\$826,046</u>	<u>\$289,611</u>	<u>\$308,400</u>	<u>\$498,740</u>	<u>\$1,048,530</u>	<u>\$681,389</u>	<u>\$497,460</u>	<u>\$341,025</u>	<u>\$4,491,201</u>

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**EQUIPMENT/IMPROVEMENT FUND
FIRE DEPARTMENT
2016 BUDGET**

#210

	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Budget
REVENUES & OTHER					
FINANCING SOURCES					
Revenues:					
Charge for Services:					
Fire Protection Contracts	\$98,519	\$112,678	\$112,650	\$114,300	\$132,650
Fire Calls	26,300	27,015	25,000	23,000	23,000
Rescue Calls	1,100	0	1,500	500	500
Miscellaneous Fire Charges	2,495	2,515	2,500	2,500	2,500
Miscellaneous:					
Interest on Investments	0	0	0	0	0
Contributions and Donations	500	2,500	0	10,034	6,000
State Training Grant	0	0	0	0	0
FEMA Fire Grant (Radios)	0	0	0	124,000	0
Sale of Equipment	43,000	0	0	0	0
Total Revenues	171,914	144,708	141,650	274,334	164,650
EXPENDITURES AND OTHER					
FINANCING USES					
Expenditures:					
Public Safety:					
Fire Relief Association	22,103	18,608	13,250	11,750	11,750
Fire Equipment/GPS System	0	0	0	0	0
Fire Equipment/Fire Truck	455,108	0	0	0	0
Fire Equipment/ARMER Radios	0	2,280	10,000	145,000	10,000
Fire Equipment/Air Packs	0	0	20,000	0	40,000
Fire Equipment/Other	0	0	0	10,000	6,000
Fire Equipment/Federal Grant Equip	0	0	0	0	0
Total Expenditures	477,211	20,888	43,250	166,750	67,750
NET INCREASE (DECREASE)					
IN FUND BALANCE	(305,297)	123,820	98,400	107,584	96,900
FUND BALANCE-JANUARY 1	248,999	(56,298)	67,522	67,522	175,106
FUND BALANCE-DECEMBER 31	(\$56,298)	\$67,522	\$165,922	\$175,106	\$272,006
2013 Expenditures					
Chassis & Body for Rescue #1	455,108				
Total 2013 Expenditures	\$455,108				
2014 Expenditures					
ARMER Radios		2,280			
Total 2014 Expenditures		\$2,280			
2015 Expenditures					
Washer & Plumbing/Electrical			-	10,000	
ARMER Radios			10,000	145,000	
Air Packs			20,000	0	
Total 2015 Expenditures			\$30,000	\$155,000	
2016 Expenditures					
Fire Truck - Chassis					\$0
Dryer					6,000
ARMER Radios					10,000
Air Packs					40,000
Total 2016 Expenditures					\$56,000

**CITY OF DETROIT LAKES
EQUIPMENT/IMPROVEMENT FUND
STREET DEPARTMENT
2016 BUDGET**

#210

	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Budget
REVENUES & OTHER FINANCING SOURCES					
Revenues:					
Taxes:					
Property Tax Levy	\$160,075	\$160,075	\$196,075	\$196,075	\$236,075
Excess/(Shortfall) Collections	(327)	(370)	0	0	0
Miscellaneous:					
Sale of Misc. Equipment	400	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	160,148	159,705	196,075	196,075	236,075
EXPENDITURES					
Public Works:					
Transfer to General Fund (MVC)	0	0	0	0	0
Energy Upgrade	0	0	0	0	0
PW Maintenance Facility	0	13,500	600,000	200,000	0
Streets & Highways Equip. Purchases	5,115	136,520	0	92,566	225,000
Total Expenditures	5,115	150,020	600,000	292,566	225,000
NET INCREASE (DECREASE) IN FUND BALANCE	155,033	9,685	(403,925)	(96,491)	11,075
FUND BALANCE-JANUARY 1	388,503	543,536	553,221	553,221	456,730
FUND BALANCE-DECEMBER 31	\$543,536	\$553,221	\$149,296	\$456,730	\$467,805
2013 Expenditures					
Install Radios	5,115				
Total 2013 Expenditures	\$5,115				
2014 Expenditures					
Snow Boxes		0			
Trimble GPS Unit		11,190			
Single Axle All Purpose Truck w/Plow & Dirt Box		125,330			
City Share - PW Facility		13,500			
Total 2014 Expenditures		\$150,020			
2015 Expenditures					
Land Acq & Utilities			200,000	200,000	
Half Fueling Station			100,000	0	
Half Auto Wash			300,000	0	
2015 Int'l Plow			0	92,566	
Total 2015 Expenditures			\$600,000	\$292,566	
2016 Expenditures					
Single Axle Plow Truck					225,000
					0
					0
Total 2016 Expenditures					\$225,000

**CITY OF DETROIT LAKES
EQUIPMENT/IMPROVEMENT FUND
PARK DEPARTMENT
2016 BUDGET**

#210

	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Budget
REVENUES & OTHER FINANCING SOURCES					
Revenues:					
Taxes:					
Property Tax Levy	\$70,000	\$70,000	\$70,000	\$70,000	\$40,000
Excess/(Shortfall) Collections	(143)	(162)	0	0	0
Miscellaneous:					
Donations	10,054	11,824	10,000	15,970	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)	50,000	0	0	0	0
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	137,411	89,162	87,500	93,470	57,500
EXPENDITURES					
Park and Recreation:					
Facilities Study	0	0	0	0	0
Park Equipment Purchases	65,989	121,783	66,000	66,000	60,000
Other Park Capital	0	0	0	0	0
Rossman Skating Rinks	0	0	0	0	0
Bike Racks	0	0	0	0	0
Rossman Bathhouse Remodeling	0	0	0	0	0
Playground Equipment	0	0	0	0	0
Transfer to Arena	0	0	0	0	0
Total Expenditures	65,989	121,783	66,000	66,000	60,000
NET INCREASE (DECREASE) IN FUND BALANCE	71,422	(32,621)	21,500	27,470	(2,500)
FUND BALANCE-JANUARY 1	169,965	241,387	208,766	208,766	236,236
FUND BALANCE-DECEMBER 31	\$241,387	\$208,766	\$230,266	\$236,236	\$233,736
2013 Expenditures					
Playground Equipment - City Park	\$ 58,890				
Park Sign	7,099				
Total 2013 Expenditures	\$ 65,989				
2014 Expenditures					
Remodel Rossman Bathhouse		0			
Bobcat Toolcat 5600		64,059			
Toro Mower 4000D		50,625			
Snappy Park Sign		7,099			
Replace Playground Borders - Long Lake Park		0			
Snappy Picnic Shelter		0			
Redo Rotary Soccer Field Irrigation (3 Phases)		0			
Total 2014 Expenditures		\$121,783			
2015 Expenditures					
3/4 Ton Truck w/Lift			40,000	40,000	
Rotary Soccer Irrigation (Phase IV)			6,500	6,500	
Long Lake Park Sign			7,500	7,500	
Long Lake Picnic Shelter			12,000	12,000	
Total 2015 Expenditures			\$66,000	\$66,000	
2016 Expenditures					
Toro Mower - 4000D					60,000
Total 2016 Expenditures					\$60,000

**CITY OF DETROIT LAKES
EQUIPMENT/IMPROVEMENT FUND
POLICE DEPARTMENT
2016 BUDGET**

#210

	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Budget
REVENUES & OTHER FINANCING SOURCES					
Revenues:					
Taxes:					
Property Tax Levy	\$54,445	\$54,445	\$59,445	\$59,445	\$59,445
Excess/(Shortfall) Collections	(111)	(126)	0	0	0
	<u>54,334</u>	<u>54,319</u>	<u>59,445</u>	<u>59,445</u>	<u>59,445</u>
Miscellaneous:					
Sale of Equipment	0	0	0	4,250	0
Contributions and Donations	0	1,000	0	0	0
Federal Police Equipment Grant	0	0	0	0	0
Auction Proceeds	4,921	2,219	0	0	0
Instant Alert Charges	8,728	0	0	0	0
Transfer from General Fund	0	0	0	0	13,500
Transfer from School Liaison Fund	1,500	2,000	2,500	2,500	2,500
Transfer from Liquor Fund	8,267	0	80,000	75,000	10,000
Interest on Investments	0	0	0	0	0
	<u>77,750</u>	<u>59,538</u>	<u>141,945</u>	<u>141,195</u>	<u>85,445</u>
Total Revenues					
EXPENDITURES					
Police Department					
Building Improvements	0	0	0	0	0
Instant Alert System	16,995	0	0	0	0
Police Department Equipment	71,873	124,166	36,000	36,000	70,000
Transfer to Liquor Fund - Loan	0	0	0	0	10,000
	<u>88,868</u>	<u>124,166</u>	<u>36,000</u>	<u>36,000</u>	<u>80,000</u>
Total Expenditures					
NET INCREASE (DECREASE) IN FUND BALANCE	(11,118)	(64,628)	105,945	105,195	5,445
FUND BALANCE-JANUARY 1	(69,061)	(80,179)	(144,807)	(144,807)	(39,612)
FUND BALANCE-DECEMBER 31	<u>(\$80,179)</u>	<u>(\$144,807)</u>	<u>(\$38,862)</u>	<u>(\$39,612)</u>	<u>(\$34,167)</u>
2013 Expenditures					
Two New Patrol Cars - Equipped	<u>71,873</u>				
Total 2013 Expenditures	<u>\$71,873</u>				
2014 Expenditures					
One New Patrol Cars - Equipped		33,111			
Used Drug Task Force Vehicle		15,000			
New Digital Radios (ARMER System)		<u>74,897</u>			
Total 2014 Expenditures		<u>\$123,008</u>			
2015 Expenditures					
One New Patrol Cars - Equipped			36,000	34,199	
			<u>\$36,000</u>	<u>\$34,199</u>	
2016 Expenditures					
Two New Patrol Cars - Equipped					70,000
Total 2016 Expenditures					<u>\$70,000</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
SPORTS ARENA
2016 BUDGET**

#210

	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Budget
REVENUES & OTHER FINANCING SOURCES					
Revenues:					
Taxes:					
Property Tax Levy	\$24,700	\$24,700	\$24,700	\$24,700	\$24,700
Excess/(Shortfall) Collections	(50)	(57)	0	0	0
	<u>24,650</u>	<u>24,643</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>24,650</u>	<u>24,643</u>	<u>24,700</u>	<u>24,700</u>	<u>24,700</u>
Other Financing Sources:					
Transfer from Park Budget	0	0	0	0	0
Transfer from General Fund	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Revenues and Other Financing Sources	<u>24,650</u>	<u>24,643</u>	<u>24,700</u>	<u>24,700</u>	<u>24,700</u>
EXPENDITURES					
Park and Recreation:					
Sports Arena - Upgrades	0	0	12,000	12,000	0
Sports Arena - Equipment	0	7,051	0	0	7,100
Sports Arena - Lighting	0	0	0	0	0
Sports Arena - Ceiling	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures	<u>0</u>	<u>7,051</u>	<u>12,000</u>	<u>12,000</u>	<u>7,100</u>
NET INCREASE (DECREASE) IN FUND BALANCE	<u>\$24,650</u>	<u>\$17,592</u>	<u>\$12,700</u>	<u>\$12,700</u>	<u>\$17,600</u>
FUND BALANCE-JANUARY 1	<u>(7,551)</u>	<u>17,099</u>	<u>34,691</u>	<u>34,691</u>	<u>47,391</u>
FUND BALANCE-DECEMBER 31	<u><u>\$17,099</u></u>	<u><u>\$34,691</u></u>	<u><u>\$47,391</u></u>	<u><u>\$47,391</u></u>	<u><u>\$64,991</u></u>
2013 Expenditures	<u>0</u>				
Total 2013 Expenditures	<u><u>\$0</u></u>				
2014 Expenditures					
North Entry - Reroof & Entry Doors		\$0			
Rink Edger		<u>7,051</u>			
Total 2014 Expenditures		<u><u>\$7,051</u></u>			
2015 Expenditures					
Complete Painting Exterior Bldg			<u>\$ 12,000</u>	<u>\$ 12,000</u>	
Total 2015 Expenditures			<u><u>\$12,000</u></u>	<u><u>\$12,000</u></u>	
2016 Expenditures					
Rink Edger (Electric)					<u>\$ 7,100</u>
Total 2016 Expenditures					<u><u>\$0</u></u>

CITY OF DETROIT LAKES
EQUIPMENT/IMPROVEMENT FUND
ADMINISTRATION CENTER
2016 BUDGET

#210

	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Budget
REVENUES & OTHER					
FINANCING SOURCES					
Revenues:					
Taxes:					
Property Tax Levy - Technology	\$30,000	\$60,000	\$45,000	\$45,000	\$60,000
Property Tax Levy - Admin Bldg	\$0	\$0	\$0	\$0	\$0
Property Tax Levy - Pavilion	\$0	\$0	\$0	\$0	\$0
Property Tax Levy - Library	\$0	\$0	\$10,000	\$10,000	\$0
Excess/(Shortfall) Collections	(61)	(139)	0	0	0
Interest on Investments	(141)	12,794	0	5,000	0
MAHUBE	0	0	0	0	0
Sale of Property	0	0	0	0	0
Total Revenues	29,798	72,655	55,000	60,000	60,000
OTHER FINANCING SOURCES					
Transfer from General Fund	40,000	0	0	0	20,000
Total Revenues and Other Financing Sources	69,798	72,655	55,000	60,000	80,000
EXPENDITURES					
General Government					
City Administrator	18,882	3,675	18,900	11,250	11,550
Technology	0	18,798	61,600	57,600	102,960
Admin Bldg	0	0	0	0	0
Library	0	0	0	0	0
Pavilion	0	0	0	0	0
Building Facility Study	0	0	25,000	25,000	0
Total Expenditures	18,882	22,473	105,500	93,850	114,510
NET INCREASE (DECREASE) IN FUND BALANCE	\$50,916	\$50,182	\$30,000	(\$33,850)	(\$34,510)
FUND BALANCE-JANUARY 1	9,643	60,559	110,742	110,742	76,892
FUND BALANCE-DECEMBER 31	\$60,559	\$110,742	\$140,742	\$76,892	\$42,382
2013 Expenditures					
Microsoft Exchange Server	6,881				
Software Maintenance	7,498				
Copier Lease	3,721				
Reader Board & Front Office Schedule I	782				
Total 2013 Expenditures	\$18,882				
2014 Expenditures					
Software Maintenance		6,755			
Copier Lease		3,675			
Agenda Software/Hardware		0			
Maint for Agenda Software		0			
Windows Exchange & Support		12,043			
Document Imaging		0			
Total 2014 Expenditures		\$22,473			
2015 Expenditures					
Software Maintenance			8,000	7,500	
Copier Lease			3,700	3,750	
Maint for Agenda Software			7,200	0	
Facility Study			25,000	25,000	
-43-			10,000	10,000	
One Gig Switch			4,000	0	
GIS Implementation			40,000	40,000	
Laserfiche Implementation			0	18,400	
Pictometry			7,600	7,600	
Total 2015 Expenditures			\$105,500	\$112,250	
2016 Expenditures					
Software Maintenance					7,700
Copier Lease					3,850
Assessment Program					18,000
Laserfiche Licenses (10)					6,500
Laserfiche Support					4,960
Phone Server Upgrade (SV9100)					8,000
Aruba Access Points (8)					4,000
Backup SAN					4,000
Replace UPS in Server Room					3,500
INCODE Upgrade to V9					4,000
GIS Implementation					50,000
Total 2016 Expenditures					\$114,510
Reserve for Library				10,000	20,000
Reserve for Pavilion					10,000

**CITY OF DETROIT LAKES
EQUIPMENT/IMPROVEMENT FUND
PARK DEDICATION FUNDS
2016 BUDGET**

#211

	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Budget
REVENUES & OTHER FINANCING SOURCES					
Revenues:					
Miscellaneous					
Park Dedication Proceeds	\$8,811	\$8,103	\$0	\$12,000	\$18,000
Current Fees	\$0	\$6,250	\$0	\$0	\$0
Veterans Donations	12,600	7,425	3,500	100	500
Interest on Investments	984	908	0	0	0
Total Revenues	22,395	22,686	3,500	12,100	18,500
Total Revenues and Other Financing Sources	22,395	22,686	3,500	12,100	18,500
EXPENDITURES					
Park and Recreation	0	0	0	0	0
Playground Equipment	0	0	0	0	0
Park Grounds	0	0	0	0	0
Soccer Fields	0	0	0	0	0
Vets Memorial Park	2,216	6,330	3,000	750	500
Transfer to Sucker Creek Fund	0	0	0	28,000	0
Total Expenditures	2,216	6,330	3,000	28,750	500
NET INCREASE (DECREASE) IN FUND BALANCE	20,179	16,356	500	(16,650)	18,000
FUND BALANCE-JANUARY 1	414,924	435,103	451,459	451,459	434,809
FUND BALANCE-DECEMBER 31	\$435,103	\$451,459	\$451,959	\$434,809	\$452,809

CITY OF DETROIT LAKES
EQUIPMENT/IMPROVEMENT FUND
SUCKER CREEK PRESERVE FUNDS
CITY OF DETROIT LAKES
2016 BUDGET

#210

	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Budget
REVENUES & OTHER FINANCING SOURCES					
Revenues:					
Miscellaneous					
Donations - SC	\$780	\$175	\$1,000	\$1,000	\$1,000
Donations - SC Upstream	35,550	21,295	1,000	1,000	1,000
Grant	160,200	334,800	0	0	0
Interest on Investments	0	0	0	0	0
Transfer From Park Dedication		0	0	28,000	0
Total Revenues	196,530	356,270	2,000	30,000	2,000
Total Revenues and Other Financing Sources	196,530	356,270	2,000	30,000	2,000
EXPENDITURES					
Park and Recreation					
Sucker Creek	608	0	1,000	571	1,000
Sucker Creek - Upstream	247,084	309,448	1,000	29,900	1,000
Total Expenditures	247,692	309,448	2,000	30,471	2,000
NET INCREASE (DECREASE) IN FUND BALANCE	(51,162)	46,822	0	(471)	0
FUND BALANCE-JANUARY 1	5,065	(46,097)	725	725	254
FUND BALANCE-DECEMBER 31	(\$46,097)	\$725	\$725	\$254	\$254
2013 Expenditures					
Upstream Sucker Creek					
Land Acq	160,200				
Construction in Progress	86,884				
Total 2013 Expenditures	\$247,084				
2014 Expenditures					
Park & Amenities		309,448			
Total 2014 Expenditures		\$309,448			
2015 Expenditures					
Park & Amenities			0	29,900	
Total 2015 Expenditures			\$0	\$29,900	

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

Project Costs were \$585,000

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

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

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

**CITY OF DETROIT LAKES
EQUIPMENT & FACILITY IMPROVEMENTS**

			2016	2017	2018	2019	2020	2021	
Description	Cond.	Estmanted Cost	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost	Comments
STREET IMPROVEMENTS									
North Shore Drive Extension - Ph I & II		Land Acquisition	1,650,000						City Share - \$1,650,000
Hwy 34 - Hwy 59 to Highland Drive (MNDOT)		Utility Extension	150,000						City Share - \$ 150,000 - Food & Beverage Fund to Contribute Trail Cost
Washington Avenue Alley & East Side Streets		Storm Sewer & Surface	1,308,000						City Share - \$1,061,000/Storm Sewer \$247,000
West Ave - Willow to Union		Street & Utility Rehab	1,624,000						City Share - \$ 900,000
Signals - Co 54 & Hwy 10 (MNDOT)		Utility Extension		75,000					City Share - \$ 75,000
Long Lake (2012 Annexation)		Utility Extension		2,717,250					City Share - \$1,168,500
Willow Street - Jackson to Washington		Street & Utility Rehab		1,533,000					City Share - \$ 894,000
**West Lake Drive - Reconstruction & Trail - Legion Rd to CSAH 6 **		Street Rehab & Trail		1,336,000					City Share - Food & Beverage Fund to Contribute Trail Cost
North Shore Drive Extension - Washington to Legion Road - Ph I		Street Extension			2,472,000				City Share - \$2,180,000
Future Residential Development (OS & Hydrants)		Street & Utilities			1,500,000				City Share - \$1,500,000
West Lake Drive - Recon & Trail - Washington to Legion Rd - Ph II		Street Rehab & Trail				634,000			City Share - \$ 634,000 - Food & Beverage Fund to Contribute Trail Cost
Frazee Street - Wasington to Summit		Street & Utility Rehab					1,495,000		City Share - \$ 900,000
Holmes Street - Washington to Summit		Street & Utility Rehab					1,528,000		City Share - \$1,000,000
Lake Ave - Frazee to Front (FDR)		Street Full Depth Reclamation					148,000		City Share - \$ 90,000
Lake Ave - Front to TH 10		Street & Utility Rehab					376,000		City Share - \$ 210,000
West Side Long Lake		New Construction - Street/Utility/Trail						5,000,000	City Share Undetermined - Cooperatively w/County
West Lake Drive - Reconstruction & Trail - CSAH 6 to Pel River (DLT)		Minor Street Changes & Trail					0	440,000	City Share - \$ 440,000 - Food & Beverage Fund to Contribute Trail Cost
Lincoln Ave - Oak to Willow		Street & Utility Rehab					0	775,000	City Share - \$ 450,000 - Food & Beverage Fund to Contribute Trail Cost
Highland Road - Randolph to Hwy 34		Street & Utility Rehab						TBD	City Share Undetermined - Split with Township
Legion Road/CP Crossing		Street Rehab/Safety Improvement						TBD	City Share - \$ 90,000/Potential Fed Grant \$198,000
FUND 300 TOTAL			\$ 4,732,000	\$ 5,661,250	\$ 3,972,000	\$ 634,000	\$ 3,547,000	\$ 6,215,000	
MULTI-USE TRAILS									
Langford to City Park (Pavillion)		Trail		115,000					City Share - \$115,000 (Applying for Grants)
West Lake Drive - Reconstruction & Trail - CSAH 6 to Pel River (DLT)		Trail						TBD	City Share - \$ 440,000 - Food & Beverage Fund to Contribute Trail Cost
Lincoln Ave - Oak to Willow		Trail						325,000	City Share - \$ 450,000 - Food & Beverage Fund to Contribute Trail Cost
Trail from Fish Hatchery to TH10		Trail					TBD	TBD	Food & Beverage Fund to Cover Trail Cost
Six Miles Around Big Deroit Lake - 10 Phases		Trail						2,450,000	Food & Beverage Fund to Cover Trail Cost
FUND 210 TOTAL			\$ -	\$ 115,000	\$ -	\$ -	\$ -	\$ 2,775,000	
STREET EQUIPMENT									
1995 Ford LL8000 Single Axle #36	poor	tandem/sander/plows	225,000						
1993 Champion Grader, 720 A Series III VHP (#32)	good				275,000				
Sno Go Snow Blower, MP3D	fair						150,000		
1995 Ford Single Axle Oil Tanker #20	fair							200,000	
FUND 210 TOTAL			\$ 225,000	\$ -	\$ -	\$ 275,000	\$ 150,000	\$ 200,000	
STORM WATER									
2001 Elgin Sweeper, Pelican SE (#19)	Fund 209	fair	Replace w/Eagle Vac Truck			280,000			
FUND 209 TOTAL				\$ -	\$ -	\$ 280,000	\$ -	\$ -	\$ -
SANITARY SEWER									
2000 Sterling Vector #13	Split 50/50 to 703/209	good	Add 2nd Smaller Unit for Lifts	56,000	145,500				
FUND 209 TOTAL				\$ 56,000	\$ 145,500	\$ -	\$ -	\$ -	\$ -

Full Cost is \$403,000/Purchase Over 2 Years

**CITY OF DETROIT LAKES
EQUIPMENT & FACILITY IMPROVEMENTS**

Description	Cond.	Replacement Model	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost	Comments
PARKS									
2003 Toro 10 1/2' 455D (#6)	good	Toro 4000D 4WD 10 1/2'	60,000						
2003 Toro Workman #1100	fair	Toro Workman MDX		19,500					
2005 Toro 4100D 4WD 10 1/2' (#7)	good	Toro 4100D 4WD 10 1/2'			65,000				
FUND 210 TOTAL			\$ 60,000	\$ 19,500	\$ 65,000	\$ -	\$ -	\$ -	
SPORTS ARENA									
2000 Zamboni HDB500 (#2)	fair	electric model					200,000		
FUND 210 TOTAL			\$ -	\$ -	\$ -	\$ -	\$ 200,000	\$ -	
PUBLIC WORKS DEPT									
County/City Public Works Shop - Joint Facility		\$200k in '15 - Land Acq & Util			4,000,000		250,000		
FUND 210 TOTAL			\$ -	\$ -	\$ 4,000,000	\$ -	\$ 250,000	\$ -	
CITY PARKS									
Relocate Maintenance Shop to old WW Building N. of Arena							50,000		
FUND 210 TOTAL			\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ -	
PAVILION									
Floor Scrubber				7,500					
Replace Front Sidewalk		Correct Drainage Issues					180,000		
Replace Windows (46/Wainscoting)		Correct Framing Issues					350,000		
Replace Building (Year Round Use)							2,500,000		
FUND 210 TOTAL			\$ -	\$ 7,500	\$ -	\$ -	\$ 3,030,000	\$ -	
BEACH									
Remodel Rossman Bath House							50,000		
Remodel Legion Bath House							65,000		
Remodel Pavilion Bath House/Showers							65,000		
FUND 210 TOTAL			\$ -	\$ -	\$ -	\$ -	\$ 180,000	\$ -	
RECREATION CENTER									
Remodel Park Shop (if relocated) to New Rec Center							5,000		
FUND 210 TOTAL			\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ -	
WASHINGTON BALLPARK									
Remodel Grandstand & Bleachers & Restrooms							275,000		
FUND 210 TOTAL			\$ -	\$ -	\$ -	\$ -	\$ 275,000	\$ -	

**CITY OF DETROIT LAKES
EQUIPMENT & FACILITY IMPROVEMENTS**

Description	Cond.	Replacement Model	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost	Comments
ARENA									
Electric Rink Edger			7,100						
Resize Water Service to Arena II					12,000				
Remodel Locker Rooms Showers - Arena I							80,000		
Insulate Arena I Ceiling							200,000		
Resurface Parking Lot							50,000		
FUND 210 TOTAL			\$ 7,100	\$ -	\$ 12,000	\$ -	\$ 330,000	\$ -	
FIRE DEPT									
Engine #2 - Chassis					250,000				
Engine #2 - Body						220,000			
Industrial Washing Machine & Plumbing & Electrical			10,000						
Industrial Dryer				6,000					
Air Packs				40,000		40,000		40,000	
Digital ARMER Radios			145,000	10,000	10,000	5,000	5,000		
FUND 210 TOTAL			\$ 155,000	\$ 56,000	\$ 260,000	\$ 265,000	\$ 5,000	\$ 40,000	
POLICE DEPT									
Police Car(s)			70,000	36,000	72,000	36,000	72,000	36,000	
Mobile Speed Cart					10,500				
FUND 210 TOTAL			\$ 70,000	\$ 36,000	\$ 82,500	\$ 36,000	\$ 72,000	\$ 36,000	
ADMIN OFFICE									
Copier Lease			3,850	3,700	3,700	3,700	3,700		
Software Maintenance - INCODE			7,700	8,000	8,000	8,000	8,000		
Assessment Program - Custom			18,000						
Laser Fiche Licenses/Support			10,000	10,000	10,000				
Nimble SAN			38,000						
Pictometry				8,500	8,500	8,500			
GIS Implementation/Conversion			50,000	50,000	50,000	50,000			
Various Technology Equip Per Plan				65,000	71,500	50,000	60,000	60,000	
FUND 210 TOTAL			\$ 127,550	\$ 145,200	\$ 151,700	\$ 120,200	\$ 71,700	\$ 60,000	
LIBRARY									
Upgrade HVAC Pneumatic Controls									
Upgrade Air Conditioning Units								TBD	
FUND 205 TOTAL			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
CITY ADMIN BLDG - ROOSEVELT									
Facility Study - City Bldgs (Admin & Police) 2015		Study Done in 2015							
Upgrade HVAC								TBD	
Install New Windows								TBD	
ADA Compliance								TBD	
FUND 205 TOTAL			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

Donations Will Pay for the Cost
Donations Will Pay for the Cost
Received Grant for \$124,000

**CITY OF DETROIT LAKES
EQUIPMENT & FACILITY IMPROVEMENTS**

AIRPORT									
2015 Master Plan Update/AGIS			295,855						Airport Share - \$ 11,095
Airport Exhibit A			58,500						Airport Share - \$ 2,194
Land Appraisals			78,000						Airport Share - \$ 78,000
Prelim Eng (Drainage & Geo-Tech)			185,000						Airport Share - \$ 9,250
Land Acquisition - North				2,000,000					Airport Share - \$ 100,000
Land Acquisition - South				540,000					Airport Share - \$ 27,000
Taxiway Extension - South				3,850,000					Airport Share - \$ 192,500
Runway Reconstruct & Extension (4500'x100')					6,450,000				Airport Share - \$ 322,500
Zoning Update					45,000				Airport Share - \$ 13,500
Runway Extension (900'x100')						3,726,000			Airport Share - \$ 372,600
Reconstruct Existing Taxiway						1,775,000			Airport Share - \$ 177,500
Runway 13/31 Nav Aids & Lighting						1,116,000			Airport Share - \$ 111,600
Security/Wildlife Fencing							1,200,000		Airport Share - \$ 120,000
Parking Lot Expansion							10,500		Airport Share - \$ 3,150
FUND 206 TOTAL			\$ 617,355	\$ 6,390,000	\$ 6,495,000	\$ 6,617,000	\$ 1,210,500	\$ -	
Totals			\$ 6,050,005	\$12,575,950	\$15,318,200	\$ 7,947,200	\$ 9,376,200	\$ 9,326,000	
								\$ 60,593,555	

**DETROIT LAKES PUBLIC UTILITIES
ELECTRIC UTILITY
5 YEAR CAPITAL IMPROVEMENT PLAN**

		<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020+</u>	<u>Totals</u>	
Description	Cond.	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost	Comments
DISTRIBUTION								
364 - Dist Poles Towers & Fixtures		65,000	100,000	50,000			215,000	
365 - OH Conductors & Equipment		0	50,000	50,000			100,000	
366 - Underground Conduit		0	15,000	15,000			30,000	
OH/URD Conversion - 900 Block Washington Ave							0	
OH/URD Conversion - Hwy 10 West							0	
367 - Underground Conductors & Devices		0	135,000	135,000			270,000	
368 - Transformers		0	100,000	75,000			175,000	
369 - New Services							0	
Capital Labor		123,241	125,706	128,220			377,167	
McKinley Plaza		50,000					50,000	
Fairfield Inn		55,000					55,000	
West Lake Sallie/Fox Drive		40,000					40,000	
Timber Creek Phase III Loop		38,000					38,000	
Reroute Feeder #5 to Downtown		110,000					110,000	
Hwy 59 & Grant Street		114,000					114,000	
Hwy 10 W Frontage Road		30,000					30,000	
DISTRIBUTION TOTAL 701		\$ 625,241	\$ 525,706	\$ 453,220	\$ -	\$ -	\$ 1,604,167	
DELIVERY								
370 - Meters		10,000	10,000	10,000	10,000	10,000	50,000	
Street Lites/Signals - Washington Ave							0	
Street Lite - Hwy 10 West							0	
Street Lites/Signals		50,000	60,000	60,000	60,000	60,000	290,000	
DELIVERY TOTAL 701		\$ 60,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 340,000	
SERVICE TERRITORY								
302 - Long Lake		0					0	
302 - Lake Breeze							0	
302 - North Tower Rd		TBD					0	
302 - Unknown/Current		94,000	94,000	94,000	94,000	94,000	470,000	
TOTAL SERVICE TERRITORY 701		\$ 94,000	\$ 94,000	\$ 94,000	\$ 94,000	\$ 94,000	\$ 470,000	
TRANSMISSION								
352 - 115v Cap Bank							0	Per Engineer estimate
							0	

							0
TOTAL TRANSMISSION 701		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

		<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020+</u>	<u>Totals</u>
GENERATION							
Repairs to Jet Turbine		65,000					65,000
							0
							0
TOTAL GENERATION 701		\$ 65,000	\$ -	\$ -	\$ -	\$ -	\$ 65,000

		<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020+</u>	<u>Totals</u>
SUBSTATION							
System Study		78,000					78,000
New SubStation			1,550,000	550,000			2,100,000
							0
TOTAL GENERATION 701		\$ 78,000	\$ 1,550,000	\$ 550,000	\$ -	\$ -	\$ 2,178,000

Per Engineer estimate

Per Engineer estimate

Description	Cond.	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost	Comments
		<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020+</u>	<u>Totals</u>	
EQUIPMENT								
391 - Office Furniture and Equipment		15,000					15,000	
392 - Transportation Equip. & Buckets and Diggers							0	
Van			35,000				35,000	
Pickup			65,000				65,000	
Trailer		18,000					18,000	
Bucket Truck							0	
Flatbed Truck		60,000					60,000	
Tree Bucket Truck				250,000			250,000	
Chipper Truck					60,000		60,000	
Directional Boring Machine						100,000	100,000	
Vehicle Replacement Account		72,000	50,000	-100,000	90,000	150,000	262,000	
394 - Tools, Shop and Garage Equip		15,000	15,000	15,000			45,000	
395 - Lab (Test) Equipment		10,000					10,000	
396 - Power Operated Equipment							0	
Locator		10,000					10,000	
397- SCADA and Load Management Equip.		70,000	70,000	70,000	70,000	70,000	350,000	
TOTAL EQUIPMENT 701		\$ 270,000	\$ 235,000	\$ 235,000	\$ 220,000	\$ 320,000	\$ 1,280,000	
OTHER		<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020+</u>	<u>Totals</u>	
Nimble SAN		38,000					38,000	
Technology Additions/Replacements			42,000	35,000	40,000	40,000	157,000	
Aerial Mapping				20,000			20,000	
Centralized Purchasing Software		10,000					10,000	
							0	
							0	
							0	
TOTAL OTHER 701		\$ 48,000	\$ 42,000	\$ 55,000	\$ 40,000	\$ 40,000	\$ 225,000	
GRAND TOTAL		\$ 1,240,241	\$ 2,516,706	\$ 1,457,220	\$ 424,000	\$ 524,000	\$ 6,162,167	
							\$ 6,162,167	

**DETROIT LAKES PUBLIC UTILITIES WATER WASTEWATER
FIVE YEAR CAPITAL IMPROVEMENT PLAN**

Description	Cond.	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020+</u>	Comments
		Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost	
WATER PLANT/WELLS/LAB/DISTRIBUTION							
Water Meters		17,500	17,500	17,500	17,500	17,500	
Well #4					15,000	15,000	<i>Well Maintenance (pull, inspect, etc)</i>
Well #2				15,000		0	<i>Well Maintenance (pull, inspect, etc)</i>
Well #3					15,000	0	<i>Well Maintenance (pull, inspect, etc)</i>
Well#1						15,000	<i>Well Maintenance (pull, inspect, etc)</i>
AMI/AMR				150,000	150,000	250,000	Cost share with Electric Dept-Water Meters and Infrastructure
Electric Slide Gate		15,000					Water Plant
Air Exchange System- Filter Bed Area			15,000				Louvers causing issue-need to run more often
Wellhouse Windows/Doors/Exterior		13,000				20,000	Water Plant
Generator Receptacles at Wells		20,000					
Washington Ave, W.Lake Ave, Hwy 10/59, New School		0	20,000	20,000	20,000	20,000	
Water Tower Paint/Rehab				15,000	750,000		last inspection 2012, timeframe may need to be pushed up
Stand Pipe Rehab						400,000	decommission for water? Use for radio tower
New Water Tower						1,000,000	Possible on North Tower Road or South Lake 750,000 gallon
WATER FUND TOTAL702		\$ 65,500	\$ 52,500	\$ 217,500	\$ 967,500	\$ 1,737,500	
GIS/SCADA		<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020+</u>	
GIS Training-equipment							
Factory Talk License							
Server-IT Work		0	0	0			
SCADA Computer-control upgrade					10,000		
WATER/WASTEWATER SPLIT 50/50 702-703		\$ -	\$ -	\$ -	\$ 10,000	\$ -	
STORMWATER LIFT STATIONS		<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020+</u>	
Pumps/controls		0	10,000	10,000	10,000	10,000	

**DETROIT LAKES PUBLIC UTILITIES WATER WASTEWATER
FIVE YEAR CAPITAL IMPROVEMENT PLAN**

COLLECTION SYSTEM703	\$	-	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
SANITARY LIFT STATIONS	2016	2017	2018	2019	2020+	
Bubbler conversions to transducers	12,000	12,000	12,000	12,000	10,000	
Jail Grinder Pump	25,000					
Lori/Granger - convert wetwell	75,000					
#3 Pond Lift Pump	15,000					
Carol Avenue #17- convert wetwell		75,000				
Andrews #7- convert wetwell			75,000			
Crane Lift in Shop						
Rossman - convert wet well				75,000		
West Elm - convert wet well					75,000	
LIFT STATION FUND703	\$ 127,000	\$ 87,000	\$ 87,000	\$ 87,000	\$ 85,000	

possible OSHA grant fund

Comments

Description	Cond.	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost
MECHANICAL TREATMENT PLANT		2016	2017	2018	2019	2020+
Sludge Load out pump/mixing						
Increase sludge recirc for Trickling Filters						
#3 Lift Pump						
Office Furniture/Breakroom/Flooring in offices						
Electric Slide Gate						
WASTEWATER PLANT- NEW****			\$15,250,000	\$15,250,000		
Construction Design Engineering		1,038,243	346,747			
Construction Management Engineering			333,243	999,727		
WASTEWATER FUND703		\$ 1,038,243	\$15,929,990	\$16,249,727	\$ -	\$ -

remove carpet in office, new break room table- office chairs

New WWTF- costs unknown

EQUIPMENT		2016	2017	2018	2019	2020+
Jetter Truck		145,720				
WASTEWATER FUND703		\$ 145,720	\$ -	\$ -	\$ -	\$ -

4 feet of sludge in pond currently

CHEMICAL TREATMENT PLANT/IRRIGATION		2016	2017	2018	2019	2020+
VFD/Control on clarifier tanks PLC						

**DETROIT LAKES PUBLIC UTILITIES WATER WASTEWATER
FIVE YEAR CAPITAL IMPROVEMENT PLAN**

Building updates- Doors/Lighting/water heater						
Building HVAC						
Re-seed RIBS (possible Hydroseed)						
Dredge small A-Pond						
WASTEWATER FUND 703		\$ -	\$ -	\$ -	\$ -	\$ -
VEHICLE REPLACEMENT PLAN						

TRADE EVERY 10 YEARS OR CONDITION REQUIRED
Possible trade in or resale of 2012 chassis, sell 2003 lift truck

	<i>current</i>	<i>2016</i>	<i>2017</i>	<i>2018</i>	<i>2019</i>	<i>2020+</i>
TRUCKS/TRACTORS	<i>year</i>					
Lift Station Truck- Chassis-reuse box and crane 703	2012					70,000
Ford Truck- Forman 702-703 50/50	2001	33,500				
Chevy Truck- Short box 703	2004		35,000			
Lawn Mower- New Holland 702-703 50/50	2011			10,000		
Chevy Truck- irrigation/chem plant 702-703 50/50	2006				35,000	
Ford Truck Supervisor 702-703 50/50	2010					30,000
Ford Truck WWTF/WW 702-703 50/50	2008					30,000
WATER/WASTEWATER FUNDS		\$ 33,500	\$ 35,000	\$ 10,000	\$ 35,000	\$ 130,000

TOTALS FOR FUNDS

		<i>2016</i>	<i>2017</i>	<i>2018</i>	<i>2019</i>	<i>2020+</i>
WATER/WASTEWATER FUND 702-703 TOTALS		\$ 33,500	\$ 35,000	\$ 10,000	\$ 45,000	\$ 130,000
WATER FUND 702 TOTALS		\$ 65,500	\$ 52,500	\$ 217,500	\$ 967,500	\$ 1,737,500
WASTEWATER FUND 703 TOTALS		\$ 1,310,963	\$ 16,026,990	\$ 16,346,727	\$ 97,000	\$ 95,000

**CITY OF DETROIT LAKES
PERMANENT IMPROVEMENT FUND
2016 BUDGET**

#212

		2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Budget
REVENUES & OTHER FINANCING SOURCES						
Revenues:						
Taxes:						
Current Property Taxes		\$462,641	\$492,198	\$525,000	\$523,800	\$825,000
Delinquent Property Taxes		6,393	6,578	0	0	0
Total Taxes		469,034	498,776	525,000	523,800	825,000
Miscellaneous:						
Gas Franchise Fee		61,787	64,454	60,000	62,000	65,000
Interest on Investments		(3,719)	11,054	5,000	3,500	3,500
State MSA Funds		0	202,264	0	0	0
Miscellaneous		657	169	200	0	0
Total Miscellaneous		58,725	277,941	65,200	65,500	68,500
Special Assessments:						
Current Assessments	212	56,460	46,402	50,000	40,000	37,800
Delinquent Assessments		976	3,526	2,000	1,600	1,000
Prepaid Assessments		5,215	3,365	2,000	1,500	2,000
Total Assessments		62,651	53,293	54,000	43,100	40,800
Total Revenues		590,410	830,010	644,200	632,400	934,300
Other Financing Sources:						
Transfer from Debt Serv Funds	519	1,863	11,877	900	870	870
Transfer from Debt Serv Funds	502	0	0	14,300	74,000	14,000
Transfer from Debt Serv Funds	504	0	0	46,000	310,000	47,000
Transfer from F&B Tax		0	398,181	0	0	0
Transfer from General Fund		100,000	0	50,000	50,000	0
Transfer from Cap Proj Fund	307	327,811	0	0	0	0
Transfer from Equipment Fund		0	0	0	0	0
Total Other Financing Sources		429,674	410,058	111,200	434,870	61,870
Total Revenues and Other Financing Sources		1,020,084	1,240,068	755,400	1,067,270	996,170

**CITY OF DETROIT LAKES
PERMANENT IMPROVEMENT FUND
2016 BUDGET**

		#212		#212	
		2013	2014	2015	2015
		Actual	Actual	Budget	Estimate
					2016
					Budget
EXPENDITURES AND OTHER FINANCING USES					
Other Financing Uses:					
Holmes Reconstruction - Long Lake		0	0	0	135,000
Transfer to 2000 DR	506	\$0	\$0	\$0	\$0
Transfer to 2001 DR	507	0	0	100,000	100,000
Transfer to 2002 DR	508	60,000	0	0	0
Transfer to 2003/04 DR	509	80,000	150,000	0	0
Transfer to 2005 DR	510	230,000	200,000	0	0
Transfer to 2006 DR	511	0	0	0	0
Transfer to 2007 DR	513	0	0	50,000	50,000
Transfer to 2008 DR	503	215,000	315,000	315,000	315,000
Transfer to 2010/11 DR (No Wz	501	0	0	60,000	60,000
Transfer to 2012 DR	512	0	39,066	0	60,000
Transfer to 2015 DR	505	0	0	0	185,000
Transfer to General Fund	102	50,000	50,000	50,000	50,000
Transfer to Capital Proj Fund	307	16,134	941,360	70,000	70,000
Total Other Financing Uses		651,134	1,695,426	645,000	780,000
TOTAL EXPENDITURES AND OTHER FINANCING USES		651,134	1,695,426	645,000	780,000
NET INCREASE (DECREASE) IN FUND BALANCE		368,950	(455,358)	110,400	287,270
FUND BALANCE-JANUARY 1		559,417	928,367	473,009	473,009
FUND BALANCE-DECEMBER 31		\$928,367	\$473,009	\$583,409	\$760,279
Tax Levy Recommended					
2013 Debt Redemption	507	0	0	100,000	100,000
2002 Debt Redemption	508	60,000	0	0	0
2003/04 Debt Redemption	509	80,000	150,000	0	0
2005 Debt Redemption	510	155,000	130,000	0	0
2006 Debt Redemption	511	0	0	0	0
2007 Debt Redemption	513	0	0	50,000	50,000
2008 Debt Redemption	503	175,000	220,000	315,000	315,000
2010/11 Debt Redemption	501	0	0	60,000	60,000
2012 Debt Redemption	512	0	0	0	0
2015 Debt Redemption	505	0	0	0	185,000
Total Tax Levy		\$470,000	\$500,000	\$525,000	\$525,000
Tax Levy Required					
2013 Debt Redemption	507	0	0	100,000	100,000
2002 Debt Redemption	508	60,000	0	0	0
2003/04 Debt Redemption	509	80,000	150,000	0	0
2005 Debt Redemption	510	230,000	200,000	0	0
2006 Debt Redemption	511	0	0	0	0
2007 Debt Redemption	513	0	0	50,000	50,000
2008 Debt Redemption	503	215,000	315,000	315,000	315,000
2010/11 Debt Redemption	501	0	0	60,000	60,000
2012 Debt Redemption	512	0	0	0	60,000
2015 Debt Redemption	505	0	0	0	185,000
Total Tax Levy Required		\$585,000	\$665,000	\$525,000	\$1,035,000

**CITY OF DETROIT LAKES
FOOD & BEVERAGE TAX FUND
2016 BUDGET**

#213

	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Budget
REVENUES					
Taxes:					
Food & Beverage Tax	339,559	361,895	340,000	365,000	380,000
Total Tax Revenue	<u>339,559</u>	<u>361,895</u>	<u>340,000</u>	<u>365,000</u>	<u>380,000</u>
Intergovernmental Revenue:					
State Grant - Flowering Rush Mgmt	1,500	1,000	1,000	1,000	1,000
Total Intergovernmental Revenue	<u>1,500</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>
Miscellaneous:					
Interest on Investments	1,118	1,065	0	750	750
Total Miscellaneous Revenue	<u>1,118</u>	<u>1,065</u>	<u>0</u>	<u>750</u>	<u>750</u>
Other Financing Sources:					
Advance From General Fund	0	300,000	0	0	0
Total Other Financing Sources	<u>0</u>	<u>300,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL REVENUES	<u>342,177</u>	<u>663,960</u>	<u>341,000</u>	<u>366,750</u>	<u>381,750</u>
EXPENDITURES					
Other Services And Charges					
Flowering Rush Research & Control	5,583	30,823	50,000	50,000	50,000
Education & Inspection	1,674	12,272	10,000	10,000	10,000
Multi-Use Trails	0	-	0	0	0
Public Parking (DMRA)	0	369,143	0	55,857	0
MN DOR Setup Costs	0	0	0	0	0
Administrative Charges (MN DOR)	2,183	2,090	2,200	2,200	2,200
Total Other Services & Charges	<u>9,440</u>	<u>414,328</u>	<u>62,200</u>	<u>118,057</u>	<u>62,200</u>
Other Expenses					
Interest Expense	0	0	6,600	0	0
Miscellaneous	0	0	0	0	0
Total Other Expenses	<u>0</u>	<u>0</u>	<u>6,600</u>	<u>0</u>	<u>0</u>
Total Expenditures	<u>9,440</u>	<u>414,328</u>	<u>68,800</u>	<u>118,057</u>	<u>62,200</u>
Other Financing Uses:					
Payment on Advance From General Fund	0	0	40,000	50,000	50,000
Transfer to Perm Imp Fund - Bike Trail	197,034	0	0	0	150,000
Transfer to Perm Imp Fund - WLD BT	0	0	15,000	0	15,000
Transfer to DS Fund - Parking/Bike Trail	66,525	398,181	50,000	0	0
Transfer to DS Fund #505 - Parking	0	0	0	0	35,000
Transfer to Cap Proj Fund	0	16,554	0	300,000	0
Total Other Financing Uses	<u>263,559</u>	<u>414,735</u>	<u>105,000</u>	<u>350,000</u>	<u>250,000</u>
TOTAL EXPENDITURES & OTHER FINANCING USES	<u>272,999</u>	<u>829,063</u>	<u>173,800</u>	<u>468,057</u>	<u>312,200</u>
NET INCREASE (DECREASE) IN FUND BALANCE	69,178	(165,103)	167,200	(101,307)	69,550
FUND BALANCE-JANUARY 1	<u>294,334</u>	<u>363,512</u>	<u>198,409</u>	<u>198,409</u>	<u>97,102</u>
FUND BALANCE-DECEMBER 31	<u>\$363,512</u>	<u>\$198,409</u>	<u>\$365,609</u>	<u>\$97,102</u>	<u>\$166,652</u>

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**CITY OF DETROIT LAKES
BOND EMERGENCY FUND
2016 BUDGET**

#215

	<u>2013 Actual</u>	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Estimate</u>	<u>2016 Budget</u>
REVENUES & OTHER FINANCING SOURCES					
Revenues:					
Miscellaneous:					
Interest on Investments	\$441	\$368	\$400	\$370	\$375
Other Financing Sources:					
Transfer from General Fund	50,000	50,000	50,000	50,000	50,000
Total Revenues and Other Financing Sources	<u>50,441</u>	<u>50,368</u>	<u>50,400</u>	<u>50,370</u>	<u>50,375</u>
OTHER FINANCING USES					
Transfer to General Fund	50,000	50,000	50,000	50,000	50,000
TOTAL OTHER FINANCING USES	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>
NET INCREASE (DECREASE) IN FUND BALANCE	441	368	400	370	375
FUND BALANCE-JANUARY 1	<u>156,174</u>	<u>156,615</u>	<u>156,983</u>	<u>156,983</u>	<u>157,353</u>
FUND BALANCE-DECEMBER 31	<u>\$156,615</u>	<u>\$156,983</u>	<u>\$157,383</u>	<u>\$157,353</u>	<u>\$157,728</u>

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**CITY OF DETROIT LAKES
2000 FIRE HALL BUILDING - DEBT SERVICE FUND
2016 BUDGET**

#418

	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Budget
REVENUES					
Taxes:					
Current Property Taxes	\$29,530	\$31,507	\$35,000	\$34,000	\$35,000
Delinquent Property Taxes	643	531	0	1,000	0
Total Taxes	30,173	32,038	35,000	35,000	35,000
Charges for Services					
Township Fire Contracts	32,000	32,000	32,000	32,000	32,000
Miscellaneous Revenue					
Market Value Credit	0	0	0	0	0
Advance from Other Funds	0	0	0	0	0
Interest on Investments	86	67	20	20	40
Total Revenues	62,259	64,105	67,020	67,020	67,040
EXPENDITURES					
Debt Service:					
Principal on Loan	0	0	0	0	0
Interest on Loan	0	0	0	0	0
Principal on Bonds	55,000	60,000	60,000	60,000	65,000
Interest on Bonds	16,463	15,082	13,522	13,522	11,723
Paying Agent Fees	0	0	0	0	0
Total Expenditures	71,463	75,082	73,522	73,522	76,723
NET INCREASE (DECREASE) IN FUND BALANCE	(9,204)	(10,977)	(6,502)	(6,502)	(9,683)
FUND BALANCE-JANUARY 1	84,579	75,375	64,398	64,398	57,896
FUND BALANCE-DECEMBER 31	\$75,375	\$64,398	\$57,896	\$57,896	\$48,213

Bond Payments on February 1 of each year, interest payments February 1 and August 1
Bonds were Callable on 02/01/2011

	<u>Interest Rate</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>	<u>Principal Bal</u>
2015	2.75%	60,000	13,522	73,522	359,999
2016	3.00%	65,000	11,723	76,723	294,999
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>\$419,999</u>	<u>\$47,717</u>	<u>\$467,716</u>	

**CITY OF DETROIT LAKES
2010/11 SPECIAL ASSESSMENT FUND
2016 BUDGET**

#501

	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Budget
REVENUES					
Special Assessments					
Current	\$38,685	\$38,838	\$37,926	\$38,000	\$36,534
Delinquent	0	3,686	0	0	0
Prepaid	10,836	2,103	0	0	0
Miscellaneous					
Payment From Developer	0	0	0	0	0
Interest on Investments	723	802	350	350	350
Penalty on Assessments	15	722	0	0	0
Total Revenues	50,259	46,151	38,276	38,350	36,884
OTHER FINANCING USES					
Transfer from Permanent Imp Fund	0	0	60,000	60,000	150,000
Transfer from TIF Districts (#440)	0	0	37,000	0	0
Transfer from Storm Water Fund	17,951	30,774	37,016	37,016	36,056
Total Revenues & Other Financing Sources	331,769	76,925	172,292	135,366	222,940
EXPENDITURES					
Debt Service:					
Principal	30,000	117,156	180,000	174,796	168,616
Interest	109,155	84,816	106,943	83,647	81,389
Paying Agent	700	425	425	425	425
Total Expenditures	139,855	202,397	287,368	258,868	250,430
NET INCREASE (DECREASE) IN FUND BALANCE	191,914	(125,472)	(115,076)	(123,502)	(27,490)
FUND BALANCE-JANUARY 1	333,274	525,188	399,716	399,716	276,214
FUND BALANCE-DECEMBER 31	\$525,188	\$399,716	\$284,640	\$276,214	\$248,724

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
2013 Assessments Paid @ 94%
TIF District Paying 12.9% of Bond P&I
Bond Term & TIF Term are not the Same

**CITY OF DETROIT LAKES
2010/11 SPECIAL ASSESSMENT FUND
2016 BUDGET**

Bond Payment Schedule - Due February 1

<u>Year</u>	<u>Rate</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2013	0.75%	30,000	191,106	221,106
2014	0.75%	130,000	108,555	238,555
2015	1.25%	180,000	106,943	286,943
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>\$3,745,000</u>	<u>\$1,537,080</u>	<u>\$5,282,080</u>

Cash Available 12/31/14	\$ 397,372
Assessments - Deferred Not Certified (5.00%) @ 12/31/14	\$ 326,471
Deferred Assessments @ 12/31/14	\$ 428,717
Transfers From Storm Water Fund	\$ 622,092
Bonds Paid by TIF #440 - Downtown Xing	<u>\$ 1,045,212</u>
	<u>\$ 2,819,864</u>

**CITY OF DETROIT LAKES
1993 DETROIT LAKE DEBT REDEMPTION FUND
2016 BUDGET**

#502

	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Budget
REVENUES					
Special Assessments					
Current	\$86,214	\$13,475	\$13,425	\$13,500	\$13,319
Delinquent	779	31	100	100	50
Prepayments	5,393	3,420	0	7,448	0
Miscellaneous					
Interest on Investments	1,734	880	20	100	10
Penalty on Assessments	236	337	0	350	0
Total Revenues	94,356	18,143	13,545	21,498	13,379
EXPENDITURES					
Debt Service:					
Public Facilities Loan					
Principal	154,701	159,094	0	0	0
Interest	7,766	3,373	0	0	0
Total Public Facilities Loan	162,467	162,467	0	0	0
Total Expenditures	162,467	162,467	0	0	0
OTHER FINANCING USES					
Transfers to Perm Imp Fund	0	0	14,300	74,000	14,000
TOTAL EXPENDITURES & OFU	162,467	162,467	14,300	74,000	14,000
NET INCREASE (DECREASE) IN FUND BALANCE	(68,111)	(144,324)	(755)	(52,502)	(621)
FUND BALANCE-JANUARY 1	265,694	197,583	53,259	53,259	757
FUND BALANCE-DECEMBER 31	\$197,583	\$53,259	\$52,504	\$757	\$136

Interest Rate @ 6.00%
2013 Assessments Paid @ 99.5%

Bond Obligation Paid in Full - 2014

Cash Available 12/31/14	\$52,900
Assessments (DNC - 6.00%) Available 12/31/14	69,770
Deferred Assessments @ 12/31/14	624,485
Total Available	<u>\$747,155</u>

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**CITY OF DETROIT LAKES
2008/09 SPECIAL ASSESSMENT FUND
2016 BUDGET**

#503

	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Budget
REVENUES					
Special Assessments					
Current	\$104,984	\$107,779	\$120,780	\$109,240	\$117,793
Delinquent	2,051	1,183	0	7,300	0
Prepaid	16,282	36,949	0	10,750	0
Miscellaneous					
Interest on Investments	2,580	1,018	1,500	1,000	150
Penalty on Assessments	557	437	200	400	200
Total Revenues	126,454	147,366	122,480	128,690	118,143
OTHER FINANCING USES					
Transfer from Permanent Imp Fund	215,000	315,000	315,000	315,000	315,000
Total Revenues & Other Financing Sources	341,454	462,366	437,480	443,690	433,143
EXPENDITURES					
Debt Service:					
Principal	300,000	300,000	295,000	295,000	295,000
Interest	170,949	163,749	157,314	157,314	148,422
Paying Agent	700	3,525	425	425	425
Total Expenditures	471,649	467,274	452,739	452,739	443,847
NET INCREASE (DECREASE) IN FUND BALANCE	(130,195)	(4,908)	(15,259)	(9,049)	(10,704)
FUND BALANCE-JANUARY 1	591,574	461,379	456,471	456,471	447,422
FUND BALANCE-DECEMBER 31	\$461,379	\$456,471	\$441,212	\$447,422	\$436,718

2008/09 Projects:

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

Interest Rate on Assessments is 6%

2013 Assessments paid at 99%

**CITY OF DETROIT LAKES
2008/09 SPECIAL ASSESSMENT FUND
2016 BUDGET**

Bond Payment Schedule - Due February 1

<u>Year</u>	<u>Rate</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2015	2.60%	295,000	157,314	452,314
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%	290,000	122,766	412,766
2020	3.50%	290,000	112,051	402,051
2021	3.50%	295,000	102,814	397,814
2022	3.60%	295,000	92,342	387,342
2023	3.80%	300,000	81,331	381,331
2024	4.00%	300,000	69,631	369,631
2025	4.00%	240,000	58,831	298,831
2026	4.13%	245,000	48,978	293,978
2027	4.25%	250,000	38,613	288,613
2028	4.50%	255,000	27,563	282,563
2029	4.50%	260,000	15,975	275,975
2030	4.50%	225,000	5,063	230,063
		<u>\$4,420,000</u>	<u>\$1,353,686</u>	<u>\$5,773,686</u>

Cash Available 12/31/14	\$79,210
Assessments Available (DNC @ 6.00%) - 12/31/14	\$826,459
Deferred Assessments @ 12/31/14	939,948
Total Available	<u>\$1,845,617</u>

**CITY OF DETROIT LAKES
1997 DEBT REDEMPTION FUND
2016 BUDGET**

#504

	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Budget
REVENUES					
Special Assessments					
Current	\$50,159	\$50,516	\$44,594	\$51,700	\$45,642
Delinquent	655	5,729	0	0	0
Prepaid	10,787	20,719	0	1,895	0
Miscellaneous					
Interest on Investments	757	803	125	600	500
Penalty on Assessments	202	1,632	0	225	0
Total Revenues	62,560	79,399	44,719	54,420	46,142
Other Financing Sources (Uses):					
Transfer from:					
Permanent Improvement Fund	0	0	0	0	0
Total Revenues & Other Financing Sources	62,560	79,399	44,719	54,420	46,142
EXPENDITURES					
Debt Service:					
Principal	85,000	0	0	0	0
Interest	1,445	0	0	0	0
Paying Agent	0	0	0	0	0
Total Expenditures	86,445	0	0	0	0
OTHER FINANCING USES:					
Transfer to Permanent Imp Fund	0	0	46,000	310,000	47,000
Total Expenditures & Other Fin Uses	86,445	0	46,000	310,000	47,000
NET INCREASE (DECREASE) IN FUND BALANCE	(23,885)	79,399	(1,281)	(255,580)	(858)
FUND BALANCE-JANUARY 1	201,475	177,590	256,989	256,989	1,409
FUND BALANCE-DECEMBER 31	\$177,590	\$256,989	\$255,708	\$1,409	\$551

Bond Obligation Paid in Full 2013

Cash Available 12/31/2014	255,311
Assessments Available (DNC @ 6.00% & 7.00%) - 12/31/2014	188,984
Deferred Assessments @ 12/31/14	31,738
Total Available	\$476,033

Assessments paying @ 93% in 2013
Funds 505/506 were combined with 504 as 505/506 were called in 2010

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**CITY OF DETROIT LAKES
2015 SPECIAL ASSESSMENT FUND
2016 BUDGET**

#505

	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Budget
REVENUES					
Special Assessments					
Current	\$0	\$0	\$0	\$0	\$57,230
Delinquent	0	0	0	0	0
Prepaid	0	0	0	0	0
Miscellaneous					
Interest on Investments	0	0	0	0	0
Penalty on Assessments	0	0	0	0	0
Total Revenues	0	0	0	0	57,230
OTHER FINANCING USES					
Transfer from Permanent Imp Fund	0	0	0	0	185,000
Transfer from Storm Water Fund	0	0	0	0	8,913
Transfer from Food & Beverage Tax Fund	0	0	0	0	35,000
Total Revenues & Other Financing Sources	0	0	0	0	286,143
EXPENDITURES					
Debt Service:					
Principal	0	0	0	0	0
Interest	0	0	0	0	80,324
Paying Agent	0	0	0	0	425
Total Expenditures	0	0	0	0	80,749
NET INCREASE (DECREASE) IN FUND BALANCE	0	0	0	0	205,394
FUND BALANCE-JANUARY 1	0	0	0	0	0
FUND BALANCE-DECEMBER 31	\$0	\$0	\$0	\$0	\$205,394

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 OF DETROIT LAKES
2015 SPECIAL ASSESSMENT FUND
2016 BUDGET**

Bond Payment Schedule - Due February 1

<u>Year</u>	<u>Rate</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2016	0.00%	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>
		2,600,000	790,156	3,390,156

Cash Available 12/31/14
Assessments Available (DNC @ 6.00%) - 12/31/14
Deferred Assessments @ 12/31/14
Transfers from Storm Water Fund @ 12/31/2014
Total Available

\$	-
\$	-
\$	-
\$	-
\$	-

**CITY OF DETROIT LAKES
2013 SPECIAL ASSESSMENT FUND
2016 BUDGET**

#507

	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Budget
REVENUES					
Special Assessments					
Current	\$0	\$0	\$89,494	\$71,551	\$69,468
Delinquent	0	0	0	0	0
Prepaid	0	306,709	0	0	0
Miscellaneous					
Interest on Investments	0	70	150	150	150
Penalty on Assessments	0	0	0	0	0
Total Revenues	0	306,779	89,644	71,701	69,618
OTHER FINANCING SOURCES					
Proceeds from Bond Refunding	0	0	0	0	0
Transfer from Permanent Imp. Fund	0	0	100,000	100,000	25,000
Total Revenues & Other Financing Sources	0	306,779	189,644	171,701	94,618
EXPENDITURES					
Debt Service:					
Principal	0	0	0	0	125,000
Interest	0	0	142,592	142,592	93,575
Paying Agent Fees	0	0	425	425	425
Total Expenditures	0	0	143,017	143,017	219,000
OTHER FINANCING USES					
Payoff Refunded Bond	0	0	0	0	0
TOTAL EXPENDITURES & OFU	0	0	143,017	143,017	219,000
NET INCREASE (DECREASE) IN FUND BALANCE	0	306,779	46,627	28,684	(124,382)
FUND BALANCE-JANUARY 1	0	0	306,779	306,779	335,463
FUND BALANCE-DECEMBER 31	\$0	\$306,779	\$353,406	\$335,463	\$211,081

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
2016 BUDGET**

Bond Payment Schedule - Due February 1

<u>Year</u>	<u>Rate</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2015	3.80%	0	142,592	142,592
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>\$1,084,517</u>	<u>\$3,609,517</u>

Cash Available 12/31/2014	292,762
Assessments Available (DNC @ 5.75%) - 12/31/2014	663,985
Deferred Assessments @ 12/31/14	62,567
Transfers From Storm Water Fund	0
Total Available	<u>\$1,019,314</u>

**CITY OF DETROIT LAKES
2002 SPECIAL ASSESSMENT FUND
2016 BUDGET**

#508

	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2015 Budget
REVENUES					
Special Assessments					
Current	\$66,214	\$64,236	\$62,663	\$59,126	\$59,061
Delinquent	1,293	0	0	500	0
Prepaid	0	14,179	0	4,645	0
Miscellaneous					
Interest on Investments	111	229	0	100	100
Penalty on Assessments	777	128	120	50	0
Total Revenues	68,395	78,772	62,783	64,421	59,161
OTHER FINANCING SOURCES					
Proceeds from Bond Refunding	0	0	0	0	0
Transfer from Storm Water Fund	6,369	14,833	15,616	15,616	13,878
Transfer from Permanent Imp. Fund	60,000	0	0	0	0
Total Revenues & Other Financing Sources	134,764	93,605	78,399	80,037	73,039
EXPENDITURES					
Debt Service:					
Principal	920,000	80,000	85,000	85,000	75,000
Interest	21,043	14,926	8,228	8,228	7,851
Paying Agent Fees	150	0	425	425	425
Total Expenditures	941,193	94,926	93,653	93,653	83,276
OTHER FINANCING USES					
Payoff Refunded Bond	0	0	0	0	0
TOTAL EXPENDITURES & OFU	941,193	94,926	93,653	93,653	83,276
NET INCREASE (DECREASE) IN FUND BALANCE	(806,429)	(1,321)	(15,254)	(13,616)	(10,237)
FUND BALANCE-JANUARY 1	957,812	151,383	150,062	150,062	136,446
FUND BALANCE-DECEMBER 31	\$151,383	\$150,062	\$134,808	\$136,446	\$126,209

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%.
2011 Receipts at 75% of assessments
2012 Receipts at 81% of assessments
2013 Receipts at 98% of assessments

Refunded in 2012
Original Issue Called in 2013

**CITY OF DETROIT LAKES
2002 SPECIAL ASSESSMENT FUND
2016 BUDGET**

Bond Payment Schedule - Due February 1

<u>Year</u>	<u>Rate</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2014	0.40%	80,000	8,558	88,558
2015	0.40%	85,000	8,228	93,228
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>\$860,000</u>	<u>\$55,986</u>	<u>\$915,986</u>

Cash Available 12/31/2014	150,048
Assessments Available (DNC @ 7.00%) - 12/31/2014	284,012
Deferred Assessments @ 12/31/14	143,855
Transfers From Storm Water Fund @ 12/31/2014	<u>138,595</u>
Total Available	<u>\$716,510</u>

**CITY OF DETROIT LAKES
2003/04 SPECIAL ASSESSMENT FUND
2016 BUDGET**

#509

	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Budget
REVENUES					
Special Assessments					
Current	\$61,782	\$73,148	\$69,192	\$66,000	\$74,198
Delinquent	28,786	5,885	1,000	4,000	1,000
Prepaid	57,678	61,558	0	8,250	0
Miscellaneous					
Interest on Investments	3,094	4,064	200	445	200
Penalty on Assessments	8,393	1,994	500	1,280	500
Total Revenues	159,733	146,649	70,892	79,975	75,898
OTHER FINANCING SOURCES					
Proceeds from Refunding Bond	0	0	0	0	0
Transfer from Permanent Imp Fund	80,000	150,000	0	0	0
Transfer from Storm Water Fund	32,560	31,788	30,994	30,994	28,129
Total Revenues & Other Financing Sources	272,293	328,437	101,886	110,969	104,027
EXPENDITURES					
Debt Service:					
Principal	150,000	150,000	1,605,000	1,605,000	175,000
Interest	95,151	82,336	33,264	33,264	18,996
Paying Agent Fees	906	0	425	425	425
Total Expenditures	246,057	232,336	1,638,689	1,638,689	194,421
OTHER FINANCING USES					
Payoff Refunded Bond	0	0	0	0	0
TOTAL EXPENDITURES & OFU	246,057	232,336	1,638,689	1,638,689	194,421
NET INCREASE (DECREASE) IN FUND BALANCE	26,236	96,101	(1,536,803)	(1,527,720)	(90,394)
FUND BALANCE-JANUARY 1	1,762,835	1,789,071	1,885,172	1,885,172	357,452
FUND BALANCE-DECEMBER 31	\$1,789,071	\$1,885,172	\$348,369	\$357,452	\$267,058

Need \$1,638,000 to Pay off 2015 CrossOver

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

2011 Assessments Paid @ 70%
2012 Assessments Paid @ 74%
2013 Assessments Paid @ 86%
2014 Assessments Paid @ 87.5%
Assessments @ 7.00%

Refunded in 2012
Original Issue Called in 2015

**CITY OF DETROIT LAKES
2003/04 SPECIAL ASSESSMENT FUND
2016 BUDGET**

Bond Payment Schedule - Due February 1

<u>Year</u>	<u>Rate</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2014	3.50%	150,000	69,227	219,227
2015	3.70%	1,605,000	33,264	1,638,264
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>\$3,285,000</u>	<u>\$277,463</u>	<u>\$3,562,463</u>

Cash Available 12/31/2014	420,371
Assessments Available (DNC @ 7.00%) - 12/31/2014	495,010
Deferred Assessments @ 12/31/2014	92,753
Transfers From Storm Water Fund	498,740
Total Available	<u>\$1,506,874</u>

**CITY OF DETROIT LAKES
2005 SPECIAL ASSESSMENT FUND
2016 BUDGET**

#510

	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Budget
REVENUES					
Special Assessments					
Current	\$79,507	\$80,868	\$75,906	\$76,000	\$75,906
Delinquent	13,736	18,631	0	5,000	0
Prepaid	10,334	50,117	0	5,500	0
Miscellaneous					
Interest on Investments	63	393	50	1,000	1,000
Penalty on Assessments	4,042	5,812	0	1,000	1,000
Total Revenues	107,682	155,821	75,956	88,500	77,906
OTHER FINANCING SOURCES					
Bond Proceeds	0	0	0	2,380,872	0
Transfer from Storm Water Fund	36,554	36,144	35,226	36,144	35,226
Transfer from Permanent Imp Fund	230,000	200,000	0	0	0
Transfer from Liquor Fund	70,000	70,000	70,000	70,000	70,000
Total Revenues & Other Financing Sources	444,236	461,965	181,182	2,575,516	183,132
EXPENDITURES					
Debt Service:					
Payoff Refunded Bond	0	0	0	0	2,295,000
Principal	196,500	196,250	198,900	152,700	197,624
Interest	94,611	86,914	79,563	79,563	79,757
Paying Agent	700	425	425	425	425
Total Expenditures	291,811	283,589	278,888	232,688	2,572,806
NET INCREASE (DECREASE) IN FUND BALANCE	152,425	178,376	(97,705)	2,342,828	(2,389,673)
FUND BALANCE-JANUARY 1	170,494	322,919	501,295	501,295	2,844,123
FUND BALANCE-DECEMBER 31	\$322,919	\$501,295	\$403,590	\$2,844,123	\$454,450

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 & #510 are on same bond issue. #702/#443 pay direct

2011 assessments paid at approx 79%

2012 assessments are paying at approx 73% - \$32k short annually (19 lots in LB first 1/2 assessments scheduled to start in 2011 & none have been paid. Taxes paid thru first half 2010. Second half assessments scheduled to go on in 2016.)

2013 assessments paid at approx 75%

Refunded in 2015

Original Issue Call in 2016

**CITY OF DETROIT LAKES
2005 SPECIAL ASSESSMENT FUND
2016 BUDGET**

Bond Payment Schedule - Due February 1 (Refunded 2015)

<u>Year</u>	<u>Rate</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2011	3.75%	217,200	108,730	325,930
2012	3.75%	212,900	101,912	314,812
2013	3.75%	219,000	95,095	314,095
2014	3.75%	208,250	88,206	296,456
2015	3.75%	208,250	81,247	289,497
2016	3.80%	2,540,000	165,441	2,705,441
2017	2.00%	230,000	50,475	280,475
2018	2.00%	230,000	45,875	275,875
2019	2.00%	230,000	41,275	271,275
2020	2.00%	230,000	36,675	266,675
2021	2.50%	225,000	31,562	256,562
2022	2.50%	230,000	25,875	255,875
2023	2.50%	230,000	20,125	250,125
2024	2.50%	230,000	14,375	244,375
2025	2.50%	230,000	8,625	238,625
2026	2.50%	230,000	2,875	232,875
		<u>\$5,043,250</u>	<u>\$524,425</u>	<u>\$5,567,675</u>

Cash Available 12/31/2014	501,227
Assessments Available (DNC @ 6.00%) - 12/31/2014	576,557
Deferred Assessments @ 12/31/14	806,340
Transfers From Storm Water Fund	264,017
Transfers From Liquor Fund	<u>840,000</u>
Total Available	<u>\$2,988,141</u>

**CITY OF DETROIT LAKES
2006 SPECIAL ASSESSMENT FUND
2016 BUDGET**

#511

	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Budget
REVENUES					
Special Assessments					
Current	\$184,269	\$184,901	\$179,561	\$180,000	\$179,149
Delinquent	1,008	603	0	1,100	0
Prepaid	103,386	33,906	0	11,690	0
Miscellaneous					
Interest on Investments	15,477	12,009	1,000	400	400
Penalty on Assessments	787	1,714	0	625	0
Total Revenues	304,927	233,133	180,561	193,815	179,549
OTHER FINANCING SOURCES					
Proceeds from Bond Refunding	0	0	0	2,402,467	0
Transfer from Storm Water Fund	52,764	51,348	49,932	49,932	48,516
Transfer from Permanent Imp Fund	0	0	0	0	0
Total Revenues & Other Financing Sources	357,691	284,481	230,493	2,646,214	228,065
EXPENDITURES					
Debt Service:					
Payoff Refunded Bond	0	0	0	0	0
Principal	265,500	265,500	265,500	265,500	265,500
Interest	130,230	119,610	108,990	108,990	98,370
Paying Agent	700	425	425	425	425
Total Expenditures	396,430	385,535	374,915	374,915	364,295
NET INCREASE (DECREASE) IN FUND BALANCE	(38,739)	(101,054)	(144,422)	2,271,299	(136,230)
FUND BALANCE-JANUARY 1	788,026	749,287	648,233	648,233	2,919,532
FUND BALANCE-DECEMBER 31	\$749,287	\$648,233	\$503,811	\$2,919,532	\$2,783,302

Need \$2,636,700 to pay off refunded bond in 2017

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
Clear Creek not paying assessments, but have been paying annual penalty for the last few years
Water Fund #702 pays 10% of total bond issue.

Assessments @ 6.00 & 7.00%

2011 Assessments Paying @ 98%
2012 Assessments Paying @ 94%
2013 Assessments Paying @ 99%

Refunded in 2015
Original Issue Call in 2017 (2017 Levy \$120,000)

**CITY OF DETROIT LAKES
2006 SPECIAL ASSESSMENT FUND
2016 BUDGET**

<u>Bond Payment Schedule - Due February 1</u>				
<u>Year</u>	<u>Rate</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2014	4.00%	265,500	119,610	385,110
2015	4.00%	265,500	108,990	374,490
2016	4.00%	265,500	98,370	363,870
2017	4.00%	2,154,229	87,750	2,241,979
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>\$5,043,229</u>	<u>\$662,930</u>	<u>\$5,706,159</u>

Cash Available 12/31/2014	643,280
Assessments Available (DNC @ 6.00% & 7.00%) - 12/31/2014	1,130,721
Deferred Assessments @ 12/31/2014	756,923
Transfers From Storm Water Fund	420,222
Total Available	<u>\$2,951,146</u>

**CITY OF DETROIT LAKES
2012 SPECIAL ASSESSMENT FUND
2016 BUDGET**

#512

	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Budget
REVENUES					
Special Assessments					
Current	\$29,824	\$26,663	\$25,808	\$25,000	\$24,351
Delinquent	0	212	0	200	0
Prepaid	62,610	3,823	0	0	0
Miscellaneous					
Interest on Investments	285	208	150	100	100
Penalty on Assessments	101	79	0	41	0
Total Revenues	92,820	30,985	25,958	25,341	24,451
OTHER FINANCING SOURCES					
	0	0	0	0	0
Transfer from Permanent Imp. Fund	0	0	0	0	60,000
Total Revenues & Other Financing Sources	92,820	30,985	25,958	25,341	84,451
EXPENDITURES					
Debt Service:					
Principal	0	53,000	59,000	59,000	60,000
Interest	11,555	12,855	11,662	11,662	10,394
Paying Agent Fees	425	484	425	425	425
Total Expenditures	11,980	66,339	71,087	71,087	70,819
OTHER FINANCING USES					
Payoff Refunded Bond	0	0	0	0	0
TOTAL EXPENDITURES & OFU	11,980	66,339	71,087	71,087	70,819
NET INCREASE (DECREASE) IN FUND BALANCE	80,840	(35,354)	(45,129)	(45,746)	13,632
FUND BALANCE-JANUARY 1	56,771	137,611	102,257	102,257	56,511
FUND BALANCE-DECEMBER 31	\$137,611	\$102,257	\$57,128	\$56,511	\$70,143

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

Special assessment interest rate is 4.5%.

2014 Assessments paying at approx 98%

**CITY OF DETROIT LAKES
2012 SPECIAL ASSESSMENT FUND
2016 BUDGET**

Bond Payment Schedule - Due February 1

<u>Year</u>	<u>Rate</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2014	0.40%	53,000	12,855	65,855
2015	0.40%	59,000	11,662	70,662
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>\$630,000</u>	<u>\$69,864</u>	<u>\$699,864</u>

Cash Available 12/31/2014	102,077
Assessments Available (DNC @ 4.50%) - 12/31/2014	154,731
Deferred Assessments @ 12/31/14	0
Transfers From Storm Water Fund	0
Total Available	<u>\$256,808</u>

**CITY OF DETROIT LAKES
2007 SPECIAL ASSESSMENT FUND
2016 BUDGET**

#513

	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Budget
REVENUES					
Special Assessments					
Current	\$127,587	\$122,931	\$112,756	\$112,000	\$111,499
Delinquent	12,938	16,786	0	5,510	0
Prepaid	39,698	17,861	0	6,005	0
Miscellaneous					
State MSA Funds	200,000	0	0	0	0
MSA Advance	167,801	179,385	11,587	0	0
Interest on Investments	3,388	3,155	0	1,600	1,600
Penalty on Assessments	4,977	5,243	0	1,550	0
Total Revenues	556,389	345,361	124,343	126,665	113,099
OTHER FINANCING USES					
Transfer from Permanent Imp Fund	0	0	50,000	50,000	300,000
Total Revenues & Other Financing Sources	556,389	345,361	174,343	176,665	413,099
EXPENDITURES					
Debt Service:					
Principal	280,000	285,000	290,000	290,000	295,000
Interest	127,200	115,900	104,400	104,400	92,700
Paying Agent	700	425	425	425	425
Total Expenditures	407,900	401,325	394,825	394,825	388,125
NET INCREASE (DECREASE) IN FUND BALANCE	148,489	(55,964)	(220,482)	(218,160)	24,974
FUND BALANCE-JANUARY 1	467,035	615,524	559,560	559,560	341,400
FUND BALANCE-DECEMBER 31	\$615,524	\$559,560	\$339,078	\$341,400	\$366,374

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

2012 Assessments paying @ 91%
2013 Assessments paying @ 89%

**CITY OF DETROIT LAKES
2007 SPECIAL ASSESSMENT FUND
2016 BUDGET**

<u>Bond Payment Schedule - Due February 1</u>				
<u>Year</u>	<u>Rate</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2014	4.00%	285,000	115,900	400,900
2015	4.00%	290,000	104,400	394,400
2016	4.00%	295,000	92,700	387,700
2017	4.00%	300,000	80,800	380,800
2018	4.00%	310,000	68,600	378,600
2019	4.00%	295,000	56,500	351,500
2020	4.00%	305,000	44,500	349,500
2021	4.00%	310,000	32,200	342,200
2022	4.00%	320,000	19,600	339,600
2023	4.00%	330,000	6,600	336,600
		<u>\$3,040,000</u>	<u>\$621,800</u>	<u>\$3,661,800</u>

Cash Available 12/31/14	\$476,802
Assessments Available (DNC @ 6.00%) - 12/31/14	\$673,950
Deferred Assessments @ 12/31/14	\$264,757
State MSA Advances	\$0
State MSA Funds	0
Total Available	<u>\$1,415,509</u>

**CITY OF DETROIT LAKES
ELECTRICAL UTILITY FUND
2016 BUDGET**

#701

	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Budget
OPERATING REVENUES					
Metered Sales					
Residential	\$6,342,283	\$6,606,069	\$6,598,935	\$6,284,700	\$6,920,675
Commercial	9,318,652	9,682,495	10,053,015	9,574,300	10,391,412
Wind Power	6,148	5,907	6,020	6,020	5,700
Street Lights	198,987	213,133	225,255	221,220	140,167
Summer Cottages	159,054	158,438	170,520	162,400	163,085
Total Metered Sales	16,025,124	16,666,042	17,053,745	16,248,640	17,621,039
Other Operating Revenues					
Yardlights	53,807	54,618	58,695	53,400	57,529
Discounts Not Taken	116,467	119,576	118,000	118,000	118,000
Miscellaneous Service Revenue	42,566	88,183	40,000	64,500	40,000
MISO Transmission Allocation	11,228	9,896	11,000	11,729	192,000
Rent of Jet Plant	201,325	206,497	208,512	209,664	210,816
Operation of Jet Plant	14,126	13,512	14,000	21,000	14,000
Rent of Other Electrical Property	23,342	15,254	15,250	15,250	15,250
MRES Reimbursement	75,095	59,753	80,000	114,000	80,000
Technology Income	0	172,072	150,000	169,000	169,356
Other Miscellaneous Revenue	18,749	(707)	20,000	18,200	20,000
Total Other Operating Revenue	556,705	738,654	715,457	794,743	916,951
TOTAL OPERATING INCOME	16,581,829	17,404,696	17,769,202	17,043,383	18,537,990
OPERATING EXPENSES					
Purchase Power	11,037,562	11,454,153	12,749,886	11,919,300	12,431,129
Distribution	1,061,246	1,131,899	1,028,813	1,104,033	1,182,617
Transmission	2,604	42,480	24,150	31,056	42,958
Generation	103,935	63,511	82,851	70,636	105,663
Structures	161,564	166,795	190,749	157,081	188,180
Customer Accounts	558,393	535,249	578,672	606,494	607,180
Administrative and General Expense	954,899	1,343,037	1,265,290	1,272,794	1,325,193
Depreciation	693,127	827,357	810,000	850,000	900,000
Total Operating Expenses	14,573,330	15,564,481	16,730,411	16,011,395	16,782,920
NET OPERATING INCOME	2,008,499	1,840,215	1,038,791	1,031,988	1,755,070
Other Income					
Interest Income	28,068	196,642	120,000	115,000	120,000
Prior Year MRES Purch Power Adj	0	0	0	0	0
Reimbursement from Sales Tax	22,948	18,303	12,200	18,300	7,500
Sale of Fixed Assets	10,781	11,145	12,000	17,000	12,000
Income Deductions					
Interest Expense	(42,217)	(37,510)	(36,469)	(36,469)	(34,363)
Economic Donations (WCI)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)
NET INCOME	2,008,079	2,008,795	1,126,522	1,125,819	1,840,207
NET INCOME BEFORE OPERATING TRANSFERS	2,008,079	2,008,795	1,126,522	1,125,819	1,840,207
Transfer from LakesNet	0	465,431	0	0	0
Transfer to General Fund (St. Lights)	(78,911)	(84,948)	(87,556)	(87,556)	0
Transfer to General Fund (Regular)	(475,000)	(475,000)	(525,000)	(525,000)	(525,000)
Transfer to General Fund (Health Ins)	(43,367)	(28,840)	(40,000)	(40,000)	(40,000)
Transfer to Communications Utility	(82,818)	0	0	0	0
NET INCOME TO RETAINED EARNINGS	\$1,327,983	\$1,885,438	\$473,966	\$473,263	\$1,275,207

**CITY OF DETROIT LAKES
ELECTRICAL UTILITY FUND
2016 BUDGET**

	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Budget
CASH BALANCE - JANUARY 1	\$6,137,959	\$5,404,815	\$7,674,365	\$8,458,714	\$8,324,945
(Increase) Decrease in Other Assets & Liabilities	(2,293,726)	627,434	108	100,000	0
Transfer to General Fund	(557,818)	(475,000)	(525,000)	(525,000)	(525,000)
Transfer to General Fund(Street Lights)	(78,911)	(84,948)	(87,556)	(87,556)	0
Transfer to General Fund (Health Ins)	(43,367)	(22,831)	(40,000)	(40,000)	(40,000)
(Increase) Decrease in Advances	260,337	2,069,544	80,000	100,000	108,000
Proceeds from Sale of Bonds	0	0	0	0	0
Principal Payment on Bonds	0	(275,000)	(285,000)	(285,000)	(295,000)
Acquisition of Fixed Assets	(720,865)	(1,452,872)	(1,408,730)	(1,372,032)	(1,168,241)
Depreciation Expense	693,127	827,357	810,000	850,000	900,000
Net Income	2,008,079	1,840,215	1,126,522	1,125,819	1,840,207
CASH BALANCE - DECEMBER 31	\$5,404,815	\$8,458,714	\$7,344,709	\$8,324,945	\$9,144,911

ANALYSIS OF ACQUISITION OF FIXED ASSETS

Poles, Wire, Transf. & Other Invent.	335,629	295,790	0	0	65,000
Capitalized Labor and Benefits	0	0	120,235	650,000	123,241
Timber Creek Phase III Loop	0	0	38,000	0	38,000
Reroute Feeder #5 to Downtown	0	0	94,000	0	110,000
McKinley Plaza	0	0	0	0	50,000
Fairfield Inn	0	0	0	0	55,000
New Feeder West Sub West	0	0	0	0	0
Hwy 59 and Grant St (Distr)	0	0	100,000	0	114,000
Hwy 10 West Frontage Rd (Distr)	0	0	164,600	0	30,000
West Lake Sallie Dr/Fox Lake	0	0	0	0	40,000
System Study (New SubStations/SPCC Pl:	0	0	43,000	17,500	78,000
Substation Proj -115 kv Cap Bank	17,601	519,050	0	825	0
New Meters	8,323	3,462	10,000	7,500	10,000
Aerial Mapping	18,015	10,449	11,500	11,320	0
Jet Turbine Repairs	0	0	0	0	65,000
Jet Turbine Batteries	0	0	0	18,826	0
New Mower for Warehouse & Grounds	9,939	0	0	0	0
New Pickup/Van	26,318	29,516	40,000	40,369	0
Flatbed Truck	0	0	60,000	0	60,000
Purchase Service Territory	11,101	12,615	93,895	12,893	94,000
Street Lighting	58,613	0	0	0	0
Hwy 10 West w/Holmes St Extension	0	0	231,000	231,000	0
Hwy 34 Lighting replacements	0	0	0	0	50,000
Washington Ave So	0	0	20,000	38,450	0
Skid Loader with Attachments	0	47,050	0	0	0
New Boom Truck with Trade	194,448	0	220,000	205,763	0
Sonic Wall	0	17,833	0	0	0
Office Suite	0	26,759	0	0	0
Nimble SAN	0	0	0	0	38,000
VM Server Replacement	0	0	5,000	0	0
Remote Desktop Access	0	0	6,000	5,590	0
Centralized Purchasing Software	0	0	0	0	10,000
Lab and Test Equipment	0	0	0	0	10,000
Garage Equip (Unspecified)	0	0	15,000	0	15,000
Equipment Trailer	0	0	11,500	16,996	18,000
GIS Implementation/Conversion	0	0	50,000	50,000	0
Trimble Unit	0	11,190	0	0	0
Fault Locator/Locator	0	0	0	0	10,000
New Load Management System	40,878	0	75,000	65,000	70,000
Office Equipment	0	0	0	0	15,000
Vehicle Replacement Account	0	0	0	0	72,000
Assets from LakesNet	0	479,158	0	0	0
	\$720,865	\$1,452,872	\$1,408,730	\$1,372,032	\$1,240,241

**CITY OF DETROIT LAKES
ELECTRICAL UTILITY FUND
2016 BUDGET**

	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Budget
OPERATING EXPENSES					
Purchase Power					
Operation					
WAPA Power	2,187,172	2,187,178	2,187,112	2,200,000	2,190,967
MRES Power	7,550,972	7,932,865	9,071,549	8,261,000	8,360,977
Wind Certificates	3,912	3,358	4,020	3,300	1,500
MISO MIA	0	0	0	0	0
Wheeling	1,295,506	1,330,752	1,487,205	1,455,000	1,877,685
Total Purchase Power	11,037,562	11,454,153	12,749,886	11,919,300	12,431,129
Transmission 5650					
Salaries - Regular	1,835	3,475	4,039	11,169	11,392
FICA	121	241	309	854	872
PERA	129	256	303	838	854
Operation and Maintenance Supplies	0	0	200	3,500	200
Telephone	0	13,750	13,750	13,750	14,094
Insurance	519	520	549	520	546
Outside Services and Charges	0	24,238	5,000	425	15,000
Total Transmission	2,604	42,480	24,150	31,056	42,958
Distribution					
Sub-Station Equipment 5920					
Salaries - Regular	4,220	796	2,050	1,550	2,101
Salaries - Temporary	0	0	100	0	0
FICA	279	69	164	119	161
PERA	291	73	161	116	158
Insurance	9,555	9,955	10,259	10,072	10,576
Operation and Maintenance Supplies	360	54	5,000	500	5,000
Telephone	9,991	2,415	2,625	4,225	4,250
Utilities	9,972	12,824	15,645	12,605	13,109
Outside Services and Charges	13,030	1,699	7,500	3,550	7,500
Total Sub-Station Equipment	47,698	27,885	43,505	32,737	42,854
Load Management 5821					
Salaries - Regular	7,618	33,114	35,055	22,100	35,931
Salaries - Overtime	0	0	100	0	100
FICA	510	2,286	2,689	1,691	2,756
PERA	538	2,405	2,637	1,658	2,702
Operation and Maintenance Supplies	613	4,318	2,500	3,000	3,200
Water Heater Rebates	600	825	2,000	600	2,000
Outside Services and Charges	10,896	12,581	15,000	2,160	15,000
Total Load Management	20,775	55,529	59,981	31,208	61,690
Underground Locating 5941					
Salaries - Regular	56,364	39,625	44,998	51,650	52,683
Salaries - Overtime	0	0	100	100	100
FICA	3,914	2,696	3,450	3,959	4,038
PERA	4,084	2,876	3,382	3,881	3,959
Operation and Maintenance Supplies	8,974	1,400	4,000	2,230	3,000
Outside Services and Charges	1,226	2,595	1,500	1,600	1,650
Total Underground Locating	74,562	49,192	57,430	63,420	65,430

**CITY OF DETROIT LAKES
ELECTRICAL UTILITY FUND
2016 BUDGET**

	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Budget
OPERATING EXPENSES					
Distribution (cont'd)					
Tree Trimming 5930					
Salaries - Regular	65,666	61,064	59,450	57,100	60,936
Salaries - Temporary	0	0	0	0	0
FICA	4,786	4,489	4,548	4,368	4,662
PERA	4,733	4,431	4,459	4,283	4,570
Operation and Maintenance Supplies	2,117	1,599	3,000	2,000	3,000
Outside Services and Charges	1,241	1,281	2,000	850	2,000
Total Tree Trimming	78,543	72,864	73,457	68,601	75,168
Street Lights 5960					
Salaries - Regular	35,398	39,317	36,388	32,700	37,297
Salaries - Overtime	0	43	200	300	300
FICA	2,314	2,580	2,799	2,525	2,876
PERA	2,558	2,868	2,744	2,475	2,820
Operation and Maintenance Supplies	15,053	7,109	10,000	5,500	6,500
Outside Services and Charges	9,425	10,000	3,000	0	3,500
Miscellaneous	0	4,382	400	250	250
Total Street Lights	64,748	66,299	55,531	43,750	53,543
Signal Lights 5965					
Salaries - Regular	206	517	769	250	788
FICA	14	34	59	19	60
PERA	15	37	58	19	59
Operation and Maintenance Supplies	283	0	1,000	100	1,000
Outside Services and Charges	0	0	3,500	100	3,500
Miscellaneous	0	0	100	100	125
Total Signal Lights	518	588	5,486	588	5,532
Line Transformers 5950					
Operating Supplies	1,937	3,078	1,000	475	1,250
Outside Services and Charges	210	5,494	2,000	0	2,500
Oil Testing	0	850	1,000	0	1,000
Total Line Transformers	2,147	9,422	4,000	475	4,750
Meter Operation & Maintenance 5970					
Salaries - Regular	31,746	8,084	9,430	18,500	18,870
FICA	2,170	552	721	1,415	1,444
PERA	2,283	578	712	1,388	1,415
Operation and Maintenance Supplies	11,175	10,669	5,000	8,100	8,000
Outside Services and Charges	200	4	500	300	500
Total Meter Operation & Maintenance	47,574	19,887	16,363	29,703	30,229

**CITY OF DETROIT LAKES
ELECTRICAL UTILITY FUND
2016 BUDGET**

	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Budget
OPERATING EXPENSES					
Distribution Operation & Maint. 5880					
Salaries - Regular	467,099	487,125	492,513	452,000	504,825
Salaries - Overtime	4,492	9,096	6,150	9,400	9,588
Salaries - Temporary	0	810	1,200	0	23,600
FICA	32,120	33,896	38,239	35,297	41,158
PERA	34,109	35,772	37,490	34,605	40,351
Operation and Maintenance Supplies	116,744	225,995	89,250	277,000	176,800
Telephone	5,223	6,400	7,620	5,400	5,500
Outside Services and Charges	59,773	24,058	35,000	14,500	35,000
Rents, Easements, and Leases	634	392	600	350	400
Miscellaneous	4,487	6,689	5,000	5,000	6,200
Total Distribution Operation & Maint.	724,681	830,233	713,062	833,552	843,422
Total Distribution	1,061,246	1,131,899	1,028,813	1,104,033	1,182,617
Generation					
Jet Turbine 5480					
Salaries - Regular	7,680	3,526	8,000	7,300	8,200
Salaries - Overtime	0	0	200	200	200
FICA	529	241	627	574	643
PERA	557	256	615	563	630
Operation and Maintenance Supplies	2,271	825	8,000	1,000	23,000
Utilities	9,642	10,279	11,000	10,000	10,400
Jet Fuel Supplies	19,482	16,464	15,200	15,200	15,960
Outside Services and Charges	35,284	1,696	7,500	2,500	10,000
Miscellaneous/Insurance	28,490	30,224	31,709	33,300	36,630
Total Generation	103,935	63,511	82,851	70,636	105,663
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	89,697	96,365	104,038	87,300	106,638
Salaries - Temporary	0	300	0	300	0
FICA	7,453	6,406	7,959	6,701	8,158
PERA	6,491	6,944	7,803	6,570	7,998
Heating Fuel	8,472	0	1,365	0	0
Operation and Maintenance Supplies	1,277	13,059	24,800	12,300	22,500
Telephone	832	822	900	1,210	1,210
Lakesnet Internet Connection	1,440	0	0	0	0
Utilities	31,730	34,962	35,385	31,900	33,176
Outside Services and Charges	10,010	5,216	6,300	5,000	5,000
Miscellaneous	4,162	2,721	2,200	5,800	3,500
Total Utility Warehouse & Property	161,564	166,795	190,749	157,081	188,180
Total Structures	161,564	166,795	190,749	157,081	188,180

**CITY OF DETROIT LAKES
ELECTRICAL UTILITY FUND
2016 BUDGET**

	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Budget
OPERATING EXPENSES (Cont'd)					
Customer Account Expense (Cont'd)					
Customer Account Expense					
Meter Reading 9020					
Salaries - Regular	34,368	35,089	34,133	33,300	34,986
FICA	2,436	2,537	2,611	2,547	2,676
PERA	2,479	2,545	2,577	2,414	2,641
Operation and Maintenance Supplies	2,926	0	1,000	1,000	8,500
Other Services and Charges	2,306	1,576	2,000	2,000	2,000
Total Meter Reading	44,515	41,747	42,321	41,262	50,804
Customer Record & Collections					
Salaries - Regular 9030	271,995	271,147	273,163	274,000	280,000
FICA	18,857	18,854	20,897	20,961	21,420
PERA	19,367	19,511	20,624	20,550	21,000
Operation and Maintenance Supplies	7,003	7,013	5,500	9,100	7,000
Postage	17,774	16,404	16,800	16,520	16,800
Telephone	998	635	750	840	840
Lakesnet Internet Connection	2,280	0	0	0	0
Travel, Meetings and Schools	470	710	1,250	750	4,250
Outside Services and Charges	23,056	24,673	24,000	26,500	26,500
Miscellaneous	1,711	1,300	1,500	2,100	1,750
Total Customer Record & Collections	363,511	360,247	364,483	371,321	379,560
Customer Relations 9035					
Salaries - Regular	885	738	5,100	550	5,220
FICA	61	51	390	42	399
PERA	64	54	385	41	392
Operation and Maintenance Supplies	0	7	500	200	200
Outside Services and Charges	0	0	100	100	100
Total Customer Relations	1,010	850	6,475	933	6,311
Energy Conservation 9050					
Salaries - Regular	27,824	29,898	30,289	32,200	33,005
FICA	1,889	1,943	2,317	2,463	2,525
PERA	2,005	2,167	2,287	2,415	2,475
Operation and Maintenance Supplies	1,472	3,078	4,500	4,650	4,500
Travel, Meetings and Schools	1,623	3,080	3,500	2,150	3,500
Advertising	3,959	7,852	7,500	11,000	9,500
Outside Services and Charges	11,427	12,147	15,000	12,900	15,000
MRES Services and Charges	0	0	0	0	0
Other Energy Grants and Programs	76,786	58,268	80,000	114,000	80,000
Total Energy Conservation	126,985	118,433	145,393	181,778	150,505
Bad Debt Expense	22,372	13,972	20,000	11,200	20,000
Total Customer Account Expense	558,393	535,249	578,672	606,494	607,180
Administrative and General Expense					
General Manager's Office 9200					
Salaries - Regular	173,281	178,710	184,150	164,490	211,854
Salaries - Temporary	0	0	0	2,800	2,856
FICA	12,733	12,903	14,087	12,798	16,425
PERA	12,509	12,905	13,811	12,547	16,103
Office Supplies/Postage	6,752	7,847	8,000	5,000	8,800
Drafting/Mapping Supplies	1,589	1,652	3,000	8,000	6,600
Telephone	1,396	1,244	1,200	1,400	1,400
Internet Connection	2,280	0	0	0	0

**CITY OF DETROIT LAKES
ELECTRICAL UTILITY FUND
2016 BUDGET**

	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Budget
OPERATING EXPENSES (Cont'd)					
Administrative and General Expense					
General Manager's Office (Cont'd)					
Travel, Meetings and Schools	6,852	9,407	9,000	7,650	10,000
MMUA Dues	23,928	24,411	25,200	25,110	25,510
MRES Dues	13,553	14,582	13,900	13,048	13,900
Chamber/Coalition Dues	1,011	1,069	1,200	1,097	1,200
Outside Services and Charges	8,082	4,617	5,000	6,570	6,000
Total Superintendent's Office	263,966	269,347	278,549	260,509	320,648
Commission Expense 9300					
Salaries - Regular	7,360	7,680	7,680	7,680	7,680
FICA	540	588	590	590	590
Travel, Meetings and Schools	9,198	5,655	7,500	9,250	9,500
Miscellaneous	239	0	150	150	150
Total Commission Expense	17,337	13,923	15,920	17,670	17,920
Technology Expense 9310 (700-9035)					
Salaries - Regular	0	133,424	133,000	134,701	138,070
FICA	0	8,831	10,175	10,305	10,562
PERA	0	9,647	10,042	10,103	10,355
Allocation to Transmission	0	(13,750)	(13,750)	(13,750)	(14,094)
Operation and Maintenance Supplies	0	7,845	4,250	18,200	14,000
Small Tools & Minor Equipment	0	0	3,000	3,000	3,000
Professional Fees (Outside Support)	0	0	6,700	6,700	7,700
Telephone	0	(2,588)	1,850	2,690	1,850
Leased Lines	0	7,050	5,640	5,640	5,640
Travel, Meetings and Schools	0	2,387	1,500	500	1,500
Utilities	0	0	0	0	0
Outside Services and Charges	0	6,299	4,250	3,920	4,250
Miscellaneous	0	1,317	650	2,100	650
Total Technology Expense	0	160,462	167,306	184,108	183,484
Non-Utility Services 9060					
Salaries - Regular	25,380	14,894	16,605	15,500	17,020
FICA	2,141	1,027	1,270	1,186	1,302
PERA	1,840	1,080	1,254	1,163	1,277
Operating and Maintenance Supplies	4,242	779	3,500	1,200	1,200
Outside Services and Charges	453	287	250	220	500
Christmas Lights	2,740	1,980	1,750	1,730	1,750
Donations - Detroit Mountain Project	0	174,095	0	0	0
Donations- DLCCC BackYard Addition	10,000	10,000	10,000	10,000	0
Donations-Grad Bash/Post Prom	250	250	250	400	300
Donations-DL Youth Soccer	0	250	0	0	0
Donations-D.L. Baseball	200	200	200	200	250
Donations-Water Carnival	250	500	500	500	500
Donations-Beardsley Marathon	2,500	2,500	2,500	1,500	0
Donations-Soccer Concession Bldg	0	0	0	0	0
Donations-Fireworks	1,000	1,000	1,000	1,000	1,000
Donations-United Way	500	600	500	500	500
Donations-Scholarship	500	500	500	500	750
Donations-Heat Share	1,000	1,000	1,000	1,000	1,000
Donations-Miscellaneous	900	100	1,500	4,000	11,500
Total Non-Utility Services	53,896	211,042	42,579	40,598	38,849

**CITY OF DETROIT LAKES
ELECTRICAL UTILITY FUND
2016 BUDGET**

	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 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	4,784	2,710	4,000	5,450	4,100
Insurance	0	0	0	0	0
Utilities	10,249	10,768	10,395	10,875	11,310
Outside Services and Charges	11,976	5,414	7,000	8,200	7,500
Total Administration Bldg Expense	27,009	18,892	21,395	24,525	22,910
Unallocated Expenses					
Uniforms	2,258	13,492	8,500	12,200	12,000
Life Insurance	1,021	983	1,000	928	1,000
Hospitalization	256,898	297,384	328,500	328,360	328,360
Employer HSA Cost	4,243	7,771	2,800	4,512	5,145
Workers' Compensation	18,925	30,303	33,341	38,528	42,381
Hospitalization (Retired)	6,435	3,445	11,960	13,165	14,632
Severance and Vacation Pay	25,039	21,393	25,000	11,080	22,200
Safety Equipment	11,212	9,595	20,000	26,500	10,500
Safety/Wellness Committees	465	595	2,500	875	1,500
Safety Program	16,015	15,702	16,490	15,828	16,737
Small Tools & Minor Equipment	27,871	24,379	30,000	33,150	24,500
Travel, Meetings & Schools	14,880	24,237	28,800	21,400	30,000
Advertising Other Than Energy Conserv.	2,372	3,838	3,500	12,300	12,500
Insurance	39,992	34,242	32,960	40,967	43,015
Outside Services and Charges	11,730	16,128	13,750	15,393	14,000
Judgements & Losses	0	0	0	0	0
Rate Study	0	0	8,000	8,000	0
City Attorney	40,956	41,775	42,818	42,828	43,899
Miscellaneous	1,082	1,086	1,500	1,200	1,200
Total Unallocated Expenses	481,394	546,348	611,419	627,214	623,569
Equipment Operation & Maintenance					
Salaries - Regular	28,555	28,935	36,183	29,500	37,090
FICA	1,919	1,985	2,768	2,257	2,837
PERA	2,023	2,072	2,732	2,213	2,782
Operating and Maintenance Supplies	18,585	25,257	18,000	15,000	18,000
Gas & Oil	53,209	48,678	55,440	40,100	42,105
Outside Services and Charges	7,006	16,096	13,000	29,100	15,000
Total Equipment Operation & Maint.	111,297	123,023	128,122	118,169	117,814
Total Admin and General Expense	954,899	1,343,037	1,265,290	1,272,794	1,325,193
TOTAL OPERATION & MAINTENANCE EXPENSE	\$13,880,203	\$14,737,124	\$15,920,411	\$15,161,395	\$15,882,920

**CITY OF DETROIT LAKES
WATER UTILITY FUND
2016 BUDGET**

#702

	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Budget
OPERATING REVENUES					
Metered Sales					
Residential	\$570,988	\$573,074	\$593,250	\$599,930	\$636,226
Commercial	384,959	388,840	432,600	401,000	425,261
Outdoor Watering	122,947	105,157	126,000	122,000	129,381
Total Metered Sales	1,078,894	1,067,071	1,151,850	1,122,930	1,190,867
Other Operating Revenues					
Discounts Not Taken	8,760	8,198	8,500	8,600	8,500
Water Tank Rental	36,254	37,523	38,836	38,836	40,195
Miscellaneous Service Revenue	30,052	23,763	22,000	27,000	22,000
Total Other Operating Revenue	75,066	69,484	69,336	74,436	70,695
TOTAL OPERATING REVENUES	1,153,960	1,136,555	1,221,186	1,197,366	1,261,563
OPERATING EXPENSES					
Wells and Pumping	58,598	56,585	59,536	52,165	61,837
Laboratory and Testing	14,789	12,498	18,846	12,718	15,969
Purification Plant	126,162	132,135	140,373	124,086	133,386
Water Tanks	1,461	2,226	3,979	1,279	12,000
Water Mains	55,529	69,826	68,670	66,314	68,878
Underground Locate	30,248	35,422	33,563	45,737	48,940
Fire Hydrant Maintenance	22,080	26,495	29,514	16,212	25,547
Customer Service	50,951	51,485	51,884	51,577	51,962
Meter Maintenance Expense	4,257	1,790	2,275	1,176	1,690
Water Supervisor's Office	37,619	47,519	47,231	46,457	47,025
Meter Reading	19,430	19,501	20,583	20,726	20,158
Customer Records & Collections	42,925	41,686	43,902	41,551	42,956
General Manager's Office	34,810	37,575	38,705	37,782	38,627
Commission Expense	988	1,033	1,153	1,153	1,153
Administration Building Expense	1,281	1,346	1,556	1,450	1,608
Unallocated and General Expense	90,072	105,754	108,750	114,907	121,143
Equipment Operation and Maint. Expense	9,847	5,774	8,250	10,378	9,329
Depreciation	376,282	394,586	407,000	407,000	432,000
Total Operating Expenses	977,329	1,043,236	1,085,769	1,052,667	1,134,208
NET OPERATING INCOME	176,631	93,319	135,417	144,699	127,355
Other Income					
Interest Income	309	8,430	3,000	5,000	3,000
Sale of Capital Assets	0	5,400	0	5,757	0
Contrib Cap Assets from Govt	0	80,326	0	0	0
Income Deductions:					
Interest on 2005 Bonds	(18,831)	(17,467)	(16,088)	(16,088)	(24,816)
Interest on 2006 Bonds	(14,470)	(13,290)	(12,110)	(12,110)	(10,930)
Interest on 2015 Bonds	0	0	0	0	(28,606)
Interest on PFA Loans	(39,825)	(39,565)	(37,468)	(37,468)	(35,326)
Total Other Inc/Expense	(72,817)	23,834	(62,666)	(54,909)	(96,678)
NET INCOME	\$103,814	\$117,153	\$72,751	\$89,790	\$30,677

**CITY OF DETROIT LAKES
WATER UTILITY FUND
2016 BUDGET**

	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Budget
CASH BALANCE - JANUARY 1	\$340,734	\$594,921	\$976,402	\$57,458	\$165,998
(Increase) Decrease in Assets & Liab.	(50,153)	(744,730)	0	0	0
Bond Principal Payment	(65,500)	(66,250)	(66,250)	(66,250)	(66,250)
PFA Loan Principal Payment	(94,000)	(96,000)	(98,000)	(98,000)	(100,000)
Bond Proceeds	0	0	600,000	805,000	0
Depreciation Expense	394,586	394,586	407,000	407,000	432,000
Acquisition of Fixed Assets	(358,530)	(684,119)	(504,500)	(1,021,500)	(99,000)
Contributed Capital Assets	259,928	570,957	0	0	0
Op Transfers Out (Health Ins)	(8,775)	(5,224)	(7,500)	(7,500)	(7,500)
Net Income(Loss)	176,631	93,317	72,751	89,790	30,677
CASH BALANCE - DECEMBER 31	<u>\$594,921</u>	<u>\$57,458</u>	<u>\$1,379,903</u>	<u>\$165,998</u>	<u>\$355,925</u>

ANALYSIS OF ACQUISITION OF FIXED ASSETS

Watermains:					
Roosevelt Avenue (Oversize & Hydrants)	0	0	0	0	0
Jackson Avenue (Oversize & Hydrants)	0	0	0	0	0
Airport/Long Lake Water Loop	0	0	238,000	238,000	0
Washington Ave Hydrants	0	0	0	0	0
Tower Road (Hydrants and Oversize)	0	0	0	0	0
MN & McKinley (Hydrants)	71,607	0	0	0	0
Hwy 10 West (Hydrants/Mains)	0	0	50,000	567,000	0
South Washington Avenue (Hydrants)	0	0	90,000	90,000	0
North Industrial Park	0	0	0	0	0
Timber Creek 3rd phase II (Oversize & Hyds)	0	0	0	0	0
The Preserve (Hydrants)	0	0	0	0	0
Long Lake Phase III	0	0	0	0	0
Hwy 10 West (Hydrants/Mains)	0	0	29,000	29,000	0
Aerator Bypass - WTP	0	0	20,000	20,000	0
Chlorine Shutoff Valves - WTP	0	0	10,000	10,000	0
GIS Implementation	0	0	50,000	50,000	0
Electric Slide Gate	0	0	0	0	15,000
Replace WellHouse Doors	0	0	0	0	13,000
Generator Receptacle/Manual Trans Switch	0	0	0	0	20,000
Water Meters	17,404	18,651	17,500	17,500	17,500
Repairs - Well #4	9,591	21,738	0	0	0
Well #1 - Upgrades	0	0	0	0	0
Skidsteer	0	33,276	0	0	0
Truck	0	39,496	0	0	33,500
	<u>\$98,602</u>	<u>\$113,161</u>	<u>\$504,500</u>	<u>\$1,021,500</u>	<u>\$99,000</u>

Capitalization Policy is \$10k and over

**CITY OF DETROIT LAKES
WATER UTILITY FUND
2016 BUDGET**

	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Budget
OPERATING EXPENSES					
Wells and Pumping					
Regular Salaries	\$13,155	\$13,829	\$12,146	\$13,265	\$13,597
FICA	943	1,000	929	1,015	1,040
PERA	946	1,008	911	995	1,020
Operation and Maintenance Supplies	1,210	5,467	3,000	2,000	3,000
Telephone	1,080	0	0	0	0
Utilities	26,814	27,129	30,350	27,000	28,080
WHP/Water Festival	970	1,057	2,000	3,990	5,000
Outside Services and Charges	13,480	7,095	10,000	3,800	10,000
Miscellaneous	0	0	200	100	100
Total Wells and Pumping	58,598	56,585	59,536	52,165	61,837
Laboratory and Testing					
Regular Salaries	8,438	8,986	11,416	8,700	\$8,918
FICA	596	614	873	666	682
PERA	613	650	856	653	669
Operation and Maintenance Supplies	4,787	358	4,000	1,000	4,000
Outside Services and Charges	355	1,890	1,700	1,700	1,700
Miscellaneous	0	0	0	0	0
Total Laboratory and Testing	14,789	12,498	18,846	12,718	15,969
Purification Plant					
Regular Salaries	36,396	36,203	42,902	38,550	\$39,514
Overtime Salaries	802	730	1,000	500	1,000
FICA	2,661	2,582	3,359	2,987	3,099
PERA	2,689	2,668	3,293	2,929	3,039
Chemicals	10,158	25,284	27,000	21,500	22,000
Operation and Maintenance Supplies	28,382	14,730	14,000	8,300	14,000
Heating Fuel	468	403	520	360	374
Telephone	1,346	1,056	1,100	1,410	1,100
Internet Connection	1,440	0	0	0	0
Utilities	40,337	46,937	45,000	45,250	47,060
Outside Services and Charges	1,483	1,472	2,000	2,200	2,000
Miscellaneous	0	70	200	100	200
Total Purification Plant	126,162	132,135	140,373	124,086	133,386
Water Tanks					
Regular Salaries	164	1,052	750	750	\$769
Overtime Salaries	0	21	100	100	100
FICA	13	76	65	65	66
PERA	12	78	64	64	65
Operation and Maintenance Supplies	0	999	2,000	100	10,000
Telephone	360	0	0	0	0
Outside Services and Charges	912	0	1,000	200	1,000
Total Water Tanks	1,461	2,226	3,979	1,279	12,000
Water Mains/Service Lines					
Regular Salaries	1,648	1,630	3,000	2,225	\$2,281
Overtime Salaries	30	335	100	1,000	1,000
FICA	122	136	237	247	251
PERA	122	138	233	242	246
Operation and Maintenance Supplies	10,131	5,680	10,000	16,200	10,000
Outside Services and Charges	43,476	61,907	55,000	46,300	55,000
Miscellaneous	0	0	100	100	100
Total Water Mains	55,529	69,826	68,670	66,314	68,878

**CITY OF DETROIT LAKES
WATER UTILITY FUND
2016 BUDGET**

	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Budget
OPERATING EXPENSES					
Underground Locate					
Regular Salaries	22,487	25,770	24,110	36,550	\$37,464
FICA	1,620	1,833	1,844	2,796	2,866
PERA	1,626	1,863	1,808	2,741	2,810
Operation and Maintenance Supplies	3,563	4,528	5,000	2,700	5,000
Miscellaneous	952	1,428	800	950	800
Total Underground Locate	30,248	35,422	33,563	45,737	48,940
Fire Hydrant Maintenance					
Regular Salaries	14,035	5,758	8,262	4,700	\$4,818
FICA	971	397	632	360	369
PERA	1,018	417	620	353	361
Operation and Maintenance Supplies	5,962	6,364	10,000	8,800	10,000
Outside Services and Charges	94	13,559	10,000	2,000	10,000
Total Fire Hydrant Maintenance	22,080	26,495	29,514	16,212	25,547
Customer Service					
Regular Salaries	44,176	44,204	44,417	43,400	\$44,485
Overtime Salaries	219	816	250	1,000	250
FICA	3,207	3,229	3,417	3,397	3,422
PERA	3,205	3,236	3,350	3,330	3,355
Operation and Maintenance Supplies	144	0	250	250	250
Outside Services and Charges	0	0	100	100	100
Miscellaneous	0	0	100	100	100
Total Customer Service	50,951	51,485	51,884	51,577	51,962
Meter Maintenance Expense					
Regular Salaries	525	0	1,020	500	\$513
FICA	38	0	78	38	39
PERA	38	0	77	38	38
Operation and Maintenance Supplies	3,656	1,790	1,000	500	1,000
Miscellaneous	0	0	100	100	100
Total Meter Maintenance Expense	4,257	1,790	2,275	1,176	1,690
Water Supervisor's Office					
Regular Salaries	22,798	31,518	31,845	31,400	\$32,185
FICA	1,691	2,280	2,436	2,402	2,462
PERA	1,645	2,270	2,388	2,355	2,414
Operation and Maintenance Supplies	1,569	1,872	1,000	1,135	1,000
Heating Fuel	1,668	2,479	2,600	1,950	2,028
Telephone	484	721	700	565	700
Internet Connection	1,957	0	0	0	0
Utilities	5,807	5,629	6,162	5,900	6,136
Outside Services and Charges	0	0	0	0	0
Miscellaneous	0	750	100	750	100
Total Water Supervisor's Office	37,619	47,519	47,231	46,457	47,025
Meter Reading					
Regular Salaries	16,988	16,922	17,528	16,740	\$17,159
FICA	1,210	1,213	1,341	1,281	1,313
PERA	1,232	1,220	1,315	1,256	1,287
Operation and Maintenance Supplies	0	146	200	1,350	200
Miscellaneous	0	0	200	100	200
Total Meter Reading	19,430	19,501	20,583	20,726	20,158

**CITY OF DETROIT LAKES
WATER UTILITY FUND
2016 BUDGET**

	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Budget
OPERATING EXPENSES					
Customer Records & Collections					
Regular Salaries	33,734	33,621	34,901	33,175	\$34,004
FICA	2,362	2,358	2,670	2,538	2,601
PERA	2,414	2,435	2,530	2,488	2,550
Operation and Maintenance Supplies	495	223	500	250	500
Postage	2,250	2,075	2,100	2,100	2,100
IT Charges (All Inclusive)	0	0	0	0	0
Outside Services and Charges	1,670	974	1,200	1,000	1,200
Total Cust. Records & Collections	42,925	41,686	43,902	41,551	42,956
General Manager's Office					
Regular Salaries	29,817	31,424	32,046	31,100	\$31,878
FICA	2,174	2,251	2,451	2,379	2,439
PERA	2,156	2,277	2,323	2,333	2,391
Office Supplies	128	162	100	150	100
Outside Services and Charges	535	1,461	1,785	1,820	1,820
Total Superintendent's Office	34,810	37,575	38,705	37,782	38,627
Comission Expense					
Regular Salaries	920	960	960	960	960
Miscellaneous	0	0	120	120	120
Total Commission Expense	988	1,033	1,153	1,153	1,153
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	100	0	100
Utilities	1,281	1,346	1,456	1,450	1,508
Outside Services and Charges	0	0	0	0	0
Total Administriton Building Maint.	1,281	1,346	1,556	1,450	1,608
Unallocated and General Expense					
Bad Debt Expense	608	283	950	750	950
Life Insurance (Unallocated)	108	104	108	108	108
Hospitalization (Unallocated)	17,562	32,477	37,705	40,705	40,705
HSA City Share	375	0	0	0	0
Hospitalization (Retired)	0	878	780	588	780
Workers' Compensation	2,888	6,111	3,177	8,791	9,670
Severance and Vacation Pay (Unallocated)	9,883	1,497	0	0	0
Small Tools & Minor Equipment	1,469	2,025	2,000	1,985	2,000
Safety Equipment	1,131	1,391	1,500	1,200	1,500
IT Charges (All Inclusive)	0	20,000	20,000	20,000	20,500
Travel, Meetings & Schools	256	2,403	2,000	2,400	2,500
Advertising	2,248	2,009	2,000	1,750	2,000
Insurance (Unallocated)	3,798	4,210	4,340	4,267	4,395
Professional Services	7,497	2,583	2,500	1,220	2,500
OSHA Compliance Services	692	0	680	680	700
Water Model Study	11,943	523	0	1,150	0
Miscellaneous Dues	1,550	724	2,000	775	2,000
State DNR Water Permit	5,776	6,248	6,500	6,250	6,500
State Water Connection Fee	22,288	22,288	22,511	22,288	22,735
GIS Annual Hosting fee	0	0	0	0	1,600
Water Rate Study	0	0	0	0	0
Safety Committee	0	0	0	0	0
Total Unallocated & General Expense	90,072	105,754	108,750	114,907	121,143
Equipment Operation & Maint. Expense					
Operation and Maintenance Supplies	1,422	525	1,000	1,650	1,000
Gas and Oil	5,123	5,076	5,250	6,028	6,329
Outside Services and Charges	3,302	173	2,000	2,700	2,000
Total Equipment and Maintenance	9,847	5,774	8,250	10,378	9,329
TOTAL OPERATION & MAINT. EXPENSE	\$601,047	\$648,650	\$678,769	\$645,667	\$702,208

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**CITY OF DETROIT LAKES
WASTEWATER TREATMENT FUND
2016 BUDGET**

#703

	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Budget
OPERATING REVENUES					
Sewer Charges					
Residential	\$908,276	\$952,085	\$968,625	\$922,500	\$1,153,125
Commercial	708,384	754,433	826,875	787,500	984,375
Total Sewer Charges	1,616,660	1,706,518	1,795,500	1,710,000	2,137,500
Discounts Not Taken	14,315	14,779	15,000	15,000	15,000
Miscellaneous Service Revenue	8,315	7,085	7,500	7,500	7,500
Total Operating Revenues	1,639,290	1,728,382	1,818,000	1,732,500	2,160,000
OPERATING EXPENSES					
Sewer Mains	109,088	85,108	112,147	78,124	108,230
Laboratory and Testing	47,255	48,938	47,658	48,440	47,571
Sewer Lifts	227,312	184,923	185,298	158,060	166,299
Conventional Treatment Plant	241,372	195,668	205,287	162,166	186,232
Chemical Precipitation Plant	176,731	162,835	141,049	142,070	148,454
Spray Irrigation System	32,323	16,143	21,709	14,564	13,617
Infiltration System	6,238	8,043	9,811	4,100	5,142
Wastewater Supervisor	52,907	59,035	59,206	56,820	60,576
Customer Records and Collection	42,981	41,126	42,916	41,700	42,999
General Manager's Office	35,157	37,662	35,424	36,003	36,934
Commission Expense	989	1,036	1,283	1,283	1,283
Administration Building Maintenance	1,281	1,516	2,612	1,850	2,404
Administrative and General Expense	114,173	146,356	166,790	167,807	233,085
Equipment Operation and Maintenance	24,123	22,454	27,500	13,650	27,500
Depreciation	554,084	525,475	560,000	550,000	580,000
Total Operating Expenses	1,666,014	1,536,318	1,618,690	1,476,638	1,660,326
Operating (Loss)	(26,724)	192,064	199,310	255,862	499,674
Other Revenue					
Proceeds from Sale of Capital Assets	0	10,250	0	0	0
Proceeds From TIF #8-2 Swifts	0	30,000	0	4,000	0
Interest on Investments	17,859	47,497	10,000	20,000	10,000
Income Deductions					
Loss on Disposal of Assets	0	(39,598)	0	0	0
Interest on 2015 Revenue Bond	0	0	0	0	(51,510)
Interest on PFA Loan	(26,644)	(20,075)	(15,782)	(15,782)	(8,892)
Total Other Revenues & Expenses	(8,785)	28,074	(5,782)	8,218	(50,402)
NET INCOME (LOSS)	(\$35,509)	\$220,138	\$193,528	\$264,080	\$449,272

**CITY OF DETROIT LAKES
WASTEWATER TREATMENT FUND
2016 BUDGET**

	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Budget
CASH BALANCE - JANUARY 1	\$1,858,289	\$1,995,583	\$2,311,291	\$2,364,597	\$3,029,267
(Increase) Decrease in Assets & Liabilities	(65,563)	1,879	0	0	0
Depreciation Expense	554,084	525,475	560,000	560,000	580,000
Acquisition of Capital Assets	(73,287)	(589,556)	(1,294,200)	(1,355,980)	(1,310,963)
Contributed Capital Assets	(250,925)	420,925	0	0	0
TIF 8-2 (Swift Project) Reimbursement	0	30,000	4,000	4,000	0
Bond Proceeds	0	0	1,000,000	1,445,000	0
Principal on Revenue Bond	0	0	0	0	0
Principal on PFA Loan	(220,238)	(226,738)	(233,430)	(233,430)	(240,320)
Op Transfers Out (Health Ins)	(22,193)	(13,109)	(19,000)	(19,000)	(19,000)
Net Income(Loss)	215,416	220,138	193,528	264,080	449,272
CASH BALANCE - DECEMBER 31	\$1,995,583	\$2,364,597	\$2,522,189	\$3,029,267	\$2,488,256

ANALYSIS OF ACQUISITION OF FIXED ASSETS

Sewer Mains:

Highway 10 Realignment	0	420,925	0	0	0
No Roosevelt	0	0	0	0	0
Willow St./Soo Line Lift Station	0	0	0	0	0
Tower Road	0	0	0	0	0
Morrow Avenue (1 Blk)	0	0	75,000	75,000	0
Veterans Memorial Blvd	0	0	0	0	0

Lift Station Upgrades:

ID Park Lift Station Upgrade	60,687	0	0	0	0
Kmart Lift Station	0	0	656,200	656,200	0
Grant St Lift Station Upgrade	0	0	353,000	353,000	0
Elks Lift Station Conversion (Lori/Grant)	0	0	75,000	75,000	0
No Washington Lift Station Conversion	0	26,200	0	16,000	0
Lift Pump Replacement @ Jail (Rags)	12,600	0	0	0	25,000
Lori/Granger Lift Station Conversion	0	0	0	0	75,000
GIS Implementation	0	0	43,000	43,000	0
#3 Lift Pump from Pond					15,000
Vehicles/Equipment	0	0	0	0	0
Transducer/Bubbler Conversion	0	0	12,000	12,000	12,000
Rebuild Jetter Tank (50%)	0	0	20,000	10,000	0
Sludge Load Out Pump	0	43,233	0	0	0
Skid Steer	0	12,941	0	0	0
1 1/2 Ton Lift Truck	0	0	0	0	0
WWT Study Relative to Upgrade to Plant	0	86,257	60,000	60,000	0
50% for Jetter Tank on new truck	0	0	0	55,780	145,720
WWTP Engineering for Design	0	0	0	0	1,038,243
	\$73,287	\$589,556	\$1,294,200	\$1,355,980	\$1,310,963

**CITY OF DETROIT LAKES
WASTEWATER TREATMENT FUND
2016 BUDGET**

	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Budget
SEWER MAINS					
Salaries - Regular	49,498	46,635	50,800	48,000	49,200
Salaries - Overtime	106	593	250	1,000	500
FICA Contribution	3,556	3,424	3,905	3,749	3,802
PERA Contribution	3,596	3,434	3,829	3,675	3,728
Workers' Compensation	1,663	2,145	2,363	0	0
Operation and Maintenance Supplies	10,395	9,900	11,000	8,000	11,000
Outside Services and Charges	40,274	18,977	40,000	13,700	40,000
Total Sewer Mains	109,088	85,108	112,147	78,124	108,230
LABORATORY AND TESTING					
Salaries - Regular	25,024	23,581	25,215	25,380	26,015
Salaries - Overtime	0	64	100	100	100
FICA Contribution	1,771	1,615	1,937	1,949	1,998
PERA Contribution	1,816	1,710	1,899	1,911	1,959
Workers' Compensation	502	912	1,008	0	0
Operation and Maintenance Supplies	10,676	9,139	7,000	7,000	7,000
Outside Services and Charges	7,466	11,917	10,000	12,000	10,000
Miscellaneous	0	0	500	100	500
Total Laboratory and Testing	47,255	48,938	47,658	48,440	47,571
SEWER LIFTS					
Salaries - Regular	107,677	93,005	83,000	72,150	73,954
Salaries - Overtime	3,433	2,014	3,250	3,000	3,075
Salaries - Temporary	0	0	0	0	0
FICA Contribution	8,099	6,984	6,598	5,749	5,893
PERA Contribution	7,994	6,891	6,512	5,636	5,777
Workers' Compensation	2,494	3,379	3,718	0	0
Operation and Maintenance Supplies	22,769	15,736	20,000	15,375	20,000
SCADA Supplies	0	1,577	2,000	4,400	6,000
Telephone/SCADA	25,247	4,895	4,620	4,850	0
Utilities	39,320	45,129	44,100	42,000	44,100
Outside Services and Charges	10,279	5,189	11,000	4,400	7,000
Miscellaneous	0	124	500	500	500
Total Sewer Lifts	227,312	184,923	185,298	158,060	166,299

**CITY OF DETROIT LAKES
WASTEWATER TREATMENT FUND
2016 BUDGET**

	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Budget
CONVENTIONAL TREATMENT PLANT					
Salaries - Regular	99,940	73,775	65,850	66,100	67,753
Salaries - Overtime	1,632	762	1,500	1,500	1,500
Salaries - Temporary	0	0	0	0	0
FICA Contribution	7,447	5,343	5,152	5,171	5,298
PERA Contribution	7,356	5,414	5,085	5,070	5,194
Workers' Compensation	2,039	2,635	2,900	0	0
Operation and Maintenance Supplies	10,952	14,972	15,000	12,250	15,000
Heating Fuel	15,623	21,424	23,000	17,825	18,538
Telephone	0	0	0	0	0
Utilities	35,678	36,849	41,600	35,800	37,250
Outside Services and Charges	28,525	5,472	7,000	3,250	5,500
Sludge Removal	32,180	28,894	38,000	15,000	30,000
Miscellaneous	0	128	200	200	200
Total Conventional Treatment Plant	241,372	195,668	205,287	162,166	186,232
CHEMICAL PRECIPITATION PLANT					
Salaries - Regular	42,623	51,367	32,509	49,800	51,045
Salaries - Overtime	330	278	500	500	500
Salaries - Temporary	0	0	0	0	0
FICA Contribution	2,784	3,284	2,525	3,848	3,943
PERA Contribution	3,080	3,732	2,476	3,773	3,866
Workers' Compensation	1,012	1,470	1,619	0	0
Operation and Maintenance Supplies	14,844	15,545	15,000	7,200	10,000
Chemicals	65,553	45,655	45,000	36,750	35,000
Utilities	34,517	34,870	34,320	37,600	39,000
Outside Services and Charges	11,792	6,634	7,000	2,500	5,000
Miscellaneous	196	0	100	100	100
Total Chemical Precipitation Plant	176,731	162,835	141,049	142,070	148,454
SPRAY IRRIGATION SYSTEM					
Salaries - Regular	17,302	7,968	9,378	5,200	5,330
Salaries - Overtime	0	0	1,000	500	1,000
Salaries - Temporary	705	0	0	0	0
FICA Contribution	1,263	531	794	436	484
PERA Contribution	1,305	578	778	428	475
Workers' Compensation	240	389	431	0	0
Operation and Maintenance Supplies	9,621	4,921	8,000	6,700	5,000
Utilities	566	716	728	700	728
Outside Services and Charges	1,072	790	500	500	500
Miscellaneous	249	250	100	100	100
Total Spray Irrigation System	32,323	16,143	21,709	14,564	13,617
INFILTRATION BASINS					
Salaries - Regular	3,005	3,195	3,690	1,450	1,486
Salaries - Overtime	0	285	200	200	200
Salaries - Temporary	0	0	0	0	0
FICA Contribution	216	218	298	126	129
PERA Contribution	218	252	292	124	126
Workers' Compensation	90	120	132	0	0
Operation and Maintenance Supplies	2,459	1,723	5,000	2,000	3,000
Outside Services and Charges	0	2,000	200	200	200
Miscellaneous	250	250	0	0	0
Total Infiltration Basins	6,238	8,043	9,811	4,100	5,142

**CITY OF DETROIT LAKES
WASTEWATER TREATMENT FUND
2016 BUDGET**

	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Budget
WASTEWATER SUPERVISOR					
Salaries - Regular	36,917	47,829	47,919	48,146	49,350
FICA Contribution	2,753	3,471	3,666	3,683	3,775
PERA Contribution	2,673	3,404	3,594	3,611	3,701
Workers' Compensation	156	249	277	0	0
Operation and Maintenance Supplies	6,241	2,603	3,000	1,115	3,000
Heating Fuel	0	0	0	0	0
Telephone	1,107	129	150	165	150
Internet Connection	1,440	0	0	0	0
Utilities	0	0	0	0	0
Outside Services and Charges	1,620	600	600	100	600
Miscellaneous	0	750	0	0	0
Total Wastewater Supervisor	52,907	59,035	59,206	56,820	60,576
CUSTOMER RECORDS & COLLECTIONS					
Salaries - Regular	33,644	32,996	33,600	33,000	33,825
FICA Contribution	2,355	2,311	2,570	2,525	2,588
PERA Contribution	2,408	2,389	2,520	2,475	2,537
Workers' Compensation	98	158	176	0	0
Operation and Maintenance Supplies	557	223	750	500	750
Postage	2,250	2,075	2,100	2,100	2,100
Outside Services and Charges	1,606	930	1,100	1,000	1,100
Miscellaneous	63	44	100	100	100
Total Customer Records/Coll. Expense	42,981	41,126	42,916	41,700	42,999
GENERAL MANAGER'S OFFICE					
Salaries - Regular	29,817	31,425	29,000	29,725	30,468
FICA Contribution	2,174	2,251	2,219	2,274	2,331
PERA Contribution	2,156	2,277	2,175	2,229	2,285
Workers' Compensation	71	162	180	0	0
Operation and Maintenance Supplies	403	86	250	250	250
Postage	0	0	0	0	0
Outside Services and Charges	536	1,461	1,600	1,525	1,600
Total General Manager's Office	35,157	37,662	35,424	36,003	36,934
COMMISSION EXPENSE					
Salaries - Regular	920	960	960	960	960
FICA Contribution	68	73	73	73	73
Miscellaneous	1	3	250	250	250
Total Commission Expense	989	1,036	1,283	1,283	1,283
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	1,281	1,516	1,612	1,350	1,404
Outside Services and Charges	0	0	1,000	500	1,000
Total Administration Building Expense	1,281	1,516	2,612	1,850	2,404

**CITY OF DETROIT LAKES
WASTEWATER TREATMENT FUND
2016 BUDGET**

	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Budget
Life Insurance (Unallocated)	138	110	112	102	112
Hospitalization (Unallocated)	22,827	48,282	61,440	58,200	61,440
HSA City Share	0	0	0	0	0
Hospitalization (Retired)	7,865	10,303	9,230	8,300	9,230
Workers Compensation	0	0	0	11,855	13,041
Severance and Vac. Pay (Unallocated)	18,698	7,819	0	0	0
Safety Equipment	2,887	2,581	3,000	3,400	3,400
Small Tools and Minor Equipment	4,161	40	3,000	2,900	4,500
IT Charges (All Inclusive)	0	40,000	40,000	40,000	41,000
Travel, Meetings & Schools (Unallocated)	3,878	2,583	7,000	5,450	8,000
Advertising	1,263	1,175	1,500	750	1,500
Insurance (Unallocated)	19,472	21,322	21,973	23,550	24,728
Outside Services and Charges	22,559	3,075	8,000	2,600	8,000
Rate Study	0	0	0	0	45,000
Miscellaneous	80	23	750	100	2,350
NPDES Permit Fee	5,900	5,900	5,900	5,900	5,900
Miscellaneous Dues	3,412	2,699	3,885	3,700	3,885
Bad Debt Expense	1,033	444	1,000	1,000	1,000
Total Adm. & General Expense	114,173	146,356	166,790	167,807	233,085
EQUIPMENT OPERATION & MAINT.					
Operation and Maintenance Supplies	5,390	2,365	7,000	2,150	7,000
Gas and Oil	14,943	13,518	15,500	10,000	15,500
Outside Services and Charges	3,790	6,571	5,000	1,500	5,000
Total Equipment Operation & Maint.	24,123	22,454	27,500	13,650	27,500
TOTAL OPERATION & MAINTENANCE	\$1,111,930	\$1,010,843	\$1,058,690	\$926,638	\$1,080,326

**CITY OF DETROIT LAKES
LIQUOR FUND
2016 BUDGET**

#704

	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	
Sales:						
Liquor	\$1,717,577	\$1,819,980	\$1,874,250	\$1,900,000	\$1,995,000	6.44%
Beer	2,596,808	2,821,466	2,845,500	2,950,000	3,097,500	8.86%
Wine	974,008	1,017,163	997,500	1,035,000	1,086,750	8.95%
Mix	67,888	71,027	75,600	80,000	84,000	11.11%
Other Merchandise	62,839	69,190	63,000	70,000	73,500	16.67%
Total Sales	5,419,120	5,798,826	5,855,850	6,035,000	6,336,750	8.21%
Cost of Goods Sold	4,143,311	4,215,032	4,435,806	4,405,550	4,657,511	5.00%
Gross Profits	1,275,809	1,583,794	1,420,044	1,629,450	1,679,239	18.25%
Gross Profits (Percentage)	23.54%	27.31%	24.25%	27.00%	26.50%	
Operating Expenses:						
Personal Services:						
Salaries-Regular	128,754	154,808	200,000	205,033	210,159	5.08%
Salaries-Temporary	113,728	107,826	100,000	93,000	95,325	-4.68%
FICA	17,522	18,980	22,950	22,800	23,370	1.83%
PERA	13,815	13,958	20,625	20,609	21,124	2.42%
Health Insurance	10,155	37,443	50,340	52,954	52,954	5.19%
Health Insurance - Retired	0	0	3,600	3,600	3,600	0.00%
Workers' Compensation	2,533	5,300	5,830	6,181	6,799	16.62%
Severance and Vacation Pay	17,053	13,856	0	0	0	#DIV/0!
Unemployment Compensation	0	0	800	0	0	-100.00%
Total Personal Services	303,560	352,171	404,145	404,177	413,331	2.27%
Supplies:						
Office	2,114	793	1,750	1,850	1,900	8.57%
Operating	9,986	13,264	10,500	11,440	12,000	14.29%
Heat	3,158	2,791	3,328	3,900	4,056	21.88%
Repair & Maintenance	7,363	1,459	4,000	3,000	3,200	-20.00%
Small Tools and Minor Equipment	17,044	1,948	5,000	9,000	5,000	0.00%
Total Supplies	39,665	20,255	24,578	29,190	26,156	6.42%
Other Services & Charges:						
Professional Services	7,964	6,633	18,000	19,000	20,000	11.11%
Telephone	643	735	640	1,030	1,050	64.06%
Janitorial Service	4,000	0	0	0	15,600	#DIV/0!
IT Charges (All Inclusive)	0	30,000	30,000	30,000	30,000	0.00%
Travel, Meetings & Schools	232	335	500	500	500	0.00%
Advertising	34,067	21,438	20,000	22,000	30,000	50.00%
Insurance	17,730	18,680	19,324	17,505	18,030	-6.69%
Utilities	20,457	23,785	25,740	23,000	23,920	-7.07%
Repair & Maintenance	15,151	13,666	12,000	18,100	24,500	104.17%
Credit Card Charges	67,917	72,358	72,613	78,455	82,378	13.45%
Liquor Association Dues	0	2,350	2,500	3,550	5,500	120.00%
Chamber Membership Dues	1,468	1,497	1,545	1,497	1,542	-0.20%
Miscellaneous	6,184	1,963	2,000	4,000	4,000	100.00%
Total Other Services & Charges	175,813	193,440	204,861	218,637	257,020	25.46%

**CITY OF DETROIT LAKES
LIQUOR FUND
2016 BUDGET**

	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	
Depreciation Expense	\$82,306	\$92,100	\$100,500	\$95,000	\$97,000	-3.48%
Total Operating Expense	601,344	657,966	734,084	747,004	793,507	8.09%
Operating Income	674,465	925,828	685,959	882,446	885,732	29.12%
Non-Operating Revenue:						
Interest on Investments	2,134	15,289	2,500	2,500	2,500	0.00%
Transfer From Gen Fund (Repay Loan or	0	0	0	0	10,000	#DIV/0!
Miscellaneous	1,500	843	2,000	900	950	-52.50%
Total Non-Operating Revenue	3,634	16,132	4,500	3,400	13,450	198.89%
Non-Operating Expense						
Donations	2,500	2,640	3,000	3,000	3,000	0.00%
Detroit Lakes Theatre Donation	55,000	55,000	50,000	50,000	50,000	0.00%
DMRA Donation	50,000	50,000	50,000	50,000	50,000	0.00%
Interest Expense	46,189	44,161	41,450	41,450	41,450	0.00%
Miscellaneous	0	0	1,500	1,500	1,500	0.00%
Non-Operating Expense-Misc.	153,689	151,801	145,950	145,950	145,950	0.00%
Net Income	524,410	790,159	544,509	739,896	753,232	38.33%
CASH BALANCE-JANUARY 1	400,288	160,023	48,000	48,000	69,789	
Net Income	524,410	790,159	544,509	739,896	753,232	
(Increase) Decrease in Other Assets	(181,729)	(82,763)	0	(25,000)	(100,000)	
Increase (Decrease) in Liabilities	44,479	(233,060)	0	(50,000)	(50,000)	
Loan to Youth Hockey Assn	11,626	5,000	0	0	5,000	
Transfer to General Fund	(481,418)	(468,000)	(484,500)	(484,500)	(484,500)	
Transfer to General Fund _Health Ins Clair	0	(7,926)	0	(8,000)	(8,000)	
Transfer to Dev Authority Fund - Det Mtn S	0	0	0	0	0	
Transfer to Dev Authority Fund - Cahlin Pr	0	0	0	0	0	
Transfer to Dev Authority Fund - VMP Title	0	0	0	0	0	
Transfer to Library Fund	(40,000)	0	0	0	0	
Transfer to Cap Proj Fund (Hwy 10 Aesth)	0	0	0	0	0	
Transfer Capital Assets to Govt	0	0	0	0	0	
Transfer to Airport Fund	(12,000)	(12,000)	0	0	0	
Transfer to Equip Fund (First Alert)	(8,260)	0	(5,000)	0	0	
Transfer to Equip Fund (Police Radios)	0	0	0	(75,000)	0	
Repayment on Loan - Radios					10,000	
Transfer to Cap Proj Fund (2008 Projects)	0	0	0	0	0	
Transfer to 2001 D S Fund (Crisis Center)	0	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	0	843	0	0	0	
Acquisition of Fixed Assets	0	(37,998)	0	(10,000)	(27,000)	
Installation of Security Cameras	0	0	0	0	(25,000)	
Outside Landscaping	(21,948)	0	0	0	0	
Installation of New Computer System	0	0	0	0	0	
Bond Proceeds	0	0	0	0	0	
Principal On Bonds	(99,093)	(101,344)	(104,107)	(104,107)	(104,107)	
Transfer from Development Authority	11,362	12,966	0	13,500	15,000	
Depreciation Expense	82,306	92,100	100,500	95,000	97,000	
CASH BALANCE-DECEMBER 31	\$160,023	\$48,000	\$29,402	\$69,789	\$81,415	16.66%