

CITY OF CLOQUET BUDGET 2023

Amended September 5, 2023



City of Cloquet

2023 Budget Document

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City of Cloquet

Budget Process

The entire budget process covers several months from initial budget requests to preparation of the final budget document. Major steps in the process include:

May/June

- City Administrator and Finance Director have a budget planning meeting to discuss current economic changes for the Cloquet area, State of Minnesota and Nationally. Trends for wage and benefits, supply costs, revenue adjustments, property tax rates and other items pertinent to the budget are reviewed. A tentative budget calendar is established.
- Finance Director sends out the draft budget to the department heads and the HR Director/Asst. City Administrator sends request for five year capital improvement planning to departments.
- City Administrator & HR Director/Asst City Administrator meet with Department Heads to discuss CIP.
- Council discusses capital equipment and project requests.
- Departments prepare budget requests and projections considering:
 - New regulations
 - Changing costs (insurance, fuel, and electricity for example)
 - Reductions or enhancements to services or changes in approach (new technology)
 - Expected revenue changes (LGA, utility rates, or permit revenues for example)
 - Consideration of Comprehensive Plan and other plans that affect the budget
 - Council goals from Retreat and capital improvement plan
 - Opportunities for reorganization of duties or departments

July/August

- City Administrator & Finance Director meet with Department Heads to discuss the proposed budget requests.
- City Administrator and Finance Director review budget requests, analyze impacts on levies and user fees, and development of preliminary four year budget.
- Council continues to discuss capital equipment and project requests and the proposed budget.

September

- Council approves preliminary budget before September 30th.
- Finance Director certifies preliminary tax levy to County (by Sept. 30th per Minnesota law).

October/November

- Council and staff continue budget and CIP review. Changes are made based on information received from inside and outside sources.

November

- Carlton County mails estimated tax statements to residents and businesses.

December

- Council holds budget discussion and adopts budget, tax levy, and CIP.
- Finance Director certifies final levy to Carlton County and State of Minnesota.
- Finance Director prepares and reports the TNT report for the State of Minnesota.

January or February

- Finance Director reports the budget to the State Auditor and published in the Pine Knot.
- Final budget documents are prepared and distributed.

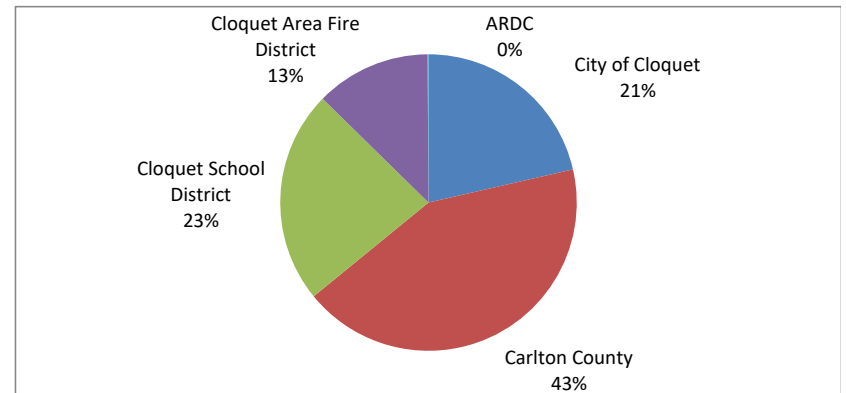
FINANCIAL SUMMARY SECTION

**City of Cloquet
Tax Levy Summary
2020 Actual Through 2026 Planning**

	<u>Actual 2020</u>	<u>Actual 2021</u>	<u>Actual 2022</u>	<u>Adopted 2023</u>	<u>Planning 2024</u>	<u>Planning 2025</u>	<u>Planning 2026</u>
General	\$ 2,135,350	\$ 2,181,950	\$ 2,362,200	\$ 2,568,390	\$ 2,643,825	\$ 2,919,825	\$ 3,070,650
Library	400,000	400,000	415,000	480,000	500,000	515,000	530,000
GO Swimming Pond Debt	110,000	110,000	105,750	83,500	83,500	83,500	83,500
GO Facilities Debt-Library	102,650	98,850	102,250	100,200	98,150	102,000	102,000
GO Facilities Debt-PW	-	-	-	-	-	-	-
Permanent Improvement	-	-	-	-	-	-	-
Public Works Reserve	295,000	340,000	255,000	210,000	330,000	410,000	410,000
Tax Levy	<u>\$ 3,043,000</u>	<u>\$ 3,130,800</u>	<u>\$ 3,240,200</u>	<u>\$ 3,442,090</u>	<u>\$ 3,655,475</u>	<u>\$ 4,030,325</u>	<u>\$ 4,196,150</u>
Levy Change (+/-)	1.72%	2.89%	3.49%	6.23%	6.20%	10.25%	4.11%

<u>Property Tax Rates</u>	<u>2020</u>	<u>2021</u>	<u>Prior Year 2022</u>
City of Cloquet	39.093%	39.484%	39.542%
Carlton County	81.040%	78.676%	78.824%
Cloquet School District	45.921%	45.562%	42.941%
Cloquet Area Fire District	23.686%	24.195%	23.192%
ARDC	<u>0.181%</u>	<u>0.176%</u>	<u>0.173%</u>
Total Direct and Overlapping	<u>189.921%</u>	<u>188.093%</u>	<u>184.672%</u>

Prior Year - 2022 Property Taxes



City of Cloquet

2023 Budget Fund Descriptions

Governmental Funds

General Fund – Main operating fund of the City. Accounts for operations of the council, administration, finance, buildings, building and planning services, police, streets, parks, and community development.

Special Revenue Funds – Revenues restricted to specific purpose.

Community Development Loans – Funds 201 through 206. Federal, State, and local money designated for economic development loans or grants. Each fund has separate restrictions based on the origin of the money.

Library – Operation of the Public Library.

Tax Increment Financing – Funds 215, 220, 221, 222 & 223 – Collects and remits the amounts due by the development agreements for Oak Street Apartments, 14th Street Apartments, Daqota, Trails Edge, and Patio Homes.

Landfill Host Fee – Host fee for the landfill. Seventy-five percent is held if environmental issues arise due to the landfill operations and twenty-five percent can be used for general City operations.

Cable Television – Public Access TV funded by franchise fees collected by Mediacom.

Debt Service Funds – Payment of government obligation bonds issued for the Business Park construction, Swimming Pond reconstruction, City Sales Tax projects, facility upgrades, and various other projects.

Capital Project Funds – Acquisition or construction of vehicles, equipment, and infrastructure.

Permanent Improvement – Pay for the City's share of infrastructure repair or construction.

Public Facilities Planning – Pay for the City's repair/improvements of buildings from building study.

Public Works Reserve – Purchase of equipment, vehicles, software, etc.

Revolving Capital Projects – Mostly used for the construction of infrastructure.

City Sales Tax – Accumulates the proceeds of the City Sales Tax to be used for approved projects.

Proprietary Funds

Internal Service Fund – Provides services to the City.

Employee Benefit Accruals – Accumulates funding to pay for governmental funds vacations, sick leave severance, retiree health benefits and retiree lump sum payments.

Enterprise Funds – Provides services to the Public. Designed to operate similar to private business.

Water - Lake Superior Waterline - Water services to SAPPI for industrial production.

Water – In Town System - Water services to the businesses and households of the City.

Sewer – Sewer services to the businesses and households of the City. The waste is treated by the WLSSD. The large industries are monitored and billed directly by WLSSD.

Stormwater – Permitting, education, monitoring, and treatment of ground water run-off.

City of Cloquet
Summary Comparison of All Funds Expenditures & Financing Uses
2020 Actual Through 2026 Planning

FUND		2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2023 ADOPTED	2024 PLANNING	2025 PLANNING	2026 PLANNING	('23 to '22 BUDGET)		
Description	No								Dollars	%	
General											
Total General Fund		101	7,514,497	8,270,117	8,596,500	8,560,790	8,818,500	9,074,650	9,223,575	(35,710)	-0.42%
Special Revenue Funds											
LDO Loan (EDA)		201	-	2,463	2,200	2,200	2,200	2,200	2,200	-	-
Federal CDBG Loan (EDA)		202	162,713	96,689	17,500	10,000	10,000	10,000	10,000	(7,500)	-42.86%
Economic Develoment Loan (City)		203	-	-	2,000	2,000	2,000	2,000	2,000	-	-
Revolving SCGP (EDA)		206	24,497	20,000	10,000	10,000	-	-	-	-	-
Library		211	625,302	684,486	738,250	745,945	784,370	802,820	802,820	7,695	1.04%
Tax Increment - Trails Edge		215	-	-	12,500	33,500	33,500	33,500	33,500	21,000	168.00%
Tax Increment - Daqota		220	57,450	-	-	-	-	-	-	-	-
Tax Increment - 14th St Apartments		221	22,634	23,098	58,300	58,300	58,300	58,300	58,300	-	-
Tax Increment - Oakwood Estates		222	53,180	53,180	55,000	55,000	55,000	55,000	55,000	-	-
Tax Increment - Patio Homes		223	48,699	36,806	55,000	55,000	55,000	55,000	55,000	-	-
Landfill Host Fee		260	25,593	42,227	15,000	25,000	25,000	25,000	25,000	10,000	66.67%
Cable TV		614	58,743	119,839	112,500	110,000	107,500	107,500	107,500	(2,500)	-2.22%
Total Special Revenue			1,078,811	1,078,788	1,078,250	1,106,945	1,132,870	1,151,320	1,151,320	28,695	2.66%
Debt Service Funds											
Swimming Pond Bonds		370	103,823	102,945	101,800	100,400	103,650	101,850	104,975	(1,400)	-1.38%
City Sales Tax Bonds		372	547,715	543,090	547,300	546,500	545,500	544,000	543,500	(800)	-0.15%
Facilities Bonds		374	25,329	90,440	93,800	96,900	95,000	94,000	97,000	3,100	3.30%
Total Debt Service			676,867	736,475	742,900	743,800	744,150	739,850	745,475	900	0.12%
Capital Project Funds											
Permanent Improvement		225	24,092	40,866	6,500	6,500	811,500	862,000	802,300	-	-
Public Works Reserve		231	603,731	374,845	294,000	286,600	483,700	535,000	711,500	(7,400)	-2.52%
Revolving Capital Projects		403	1,535,040	-	865,000	350,000	2,794,500	408,250	(806,725)	(515,000)	-59.54%
City Sales Tax Projects		405	3,444,837	1,507,166	2,603,800	681,860	660,175	829,549	660,175	(1,921,940)	-73.81%
Total Capital Project Funds			5,607,700	1,922,877	3,769,300	1,324,960	4,749,875	2,634,799	1,367,250	(2,444,340)	-64.85%
Total Governmental Funds			14,877,874	12,008,257	14,186,950	11,736,495	15,445,395	13,600,619	12,487,620	(2,450,455)	-17.27%
Internal Service											
Employee Severance Benefits		701	55,838	105,567	30,000	30,000	30,000	30,000	30,000	-	-
Total Internal Service			55,838	105,567	30,000	30,000	30,000	30,000	30,000	-	-
Enterprise Funds											
Water - Lake Superior Waterline		600	2,291,441	2,575,103	2,772,550	3,045,510	3,076,505	3,108,610	3,051,610	272,960	9.85%
Water - In Town System		601	1,547,948	1,883,393	2,275,170	3,423,546	2,348,675	2,792,450	2,388,075	1,148,376	50.47%
Sewer Utility		602	1,792,102	1,731,464	1,749,450	2,001,541	2,049,430	2,226,180	2,219,380	252,091	14.41%
Stormwater Utility		605	296,412	305,877	314,300	575,000	821,200	339,950	339,950	260,700	82.95%
Total Enterprise Funds			5,927,904	6,495,837	7,111,470	9,045,597	8,295,810	8,467,190	7,999,015	1,934,127	27.20%
Total Proprietary Funds			5,983,742	6,601,404	7,141,470	9,075,597	8,325,810	8,497,190	8,029,015	1,934,127	27.08%
GRAND TOTAL ALL FUNDS			20,861,616	18,609,661	21,328,420	20,812,092	23,771,205	22,097,809	20,516,635	(516,328)	-2.42%

City of Cloquet
Summary Comparison of All Funds Revenues & Financing Sources
2020 Actual through 2026 Planning

FUND		2020	2021	2022	2023	2024	2025	2026	('23 to '22 BUDGET)	
Description	No	ACTUAL	ACTUAL	BUDGET	ADOPTED	PLANNING	PLANNING	PLANNING	Dollars	Percent
General										
Total General Fund	101	8,395,736	8,363,826	8,600,300	8,444,790	8,645,625	9,043,675	9,197,500	(155,510)	-1.81%
Special Revenue Funds										
LDO Loan (EDA)	201	151,369	39,166	46,850	19,650	19,650	19,650	19,650	(27,200)	-58.06%
Federal CDBG Loan (EDA)	202	11,300	300	10,000	10,000	10,000	10,000	10,000	-	-
Economic Development Loan (City)	203	1,216	1,213	11,550	11,550	11,550	11,550	11,550	-	-
Revolving SCGP (EDA)	206	7,902	9,833	8,000	6,750	3,400	-	-	(1,250)	-15.63%
Library	211	633,023	616,057	644,000	709,000	729,000	744,000	759,000	65,000	10.09%
Tax Increment - Trails Edge	215	-	-	25,000	33,500	33,500	33,500	33,500	8,500	34.00%
Tax Increment - Daqota	220	57,450	-	-	-	-	-	-	-	-
Tax Increment - 14th St Apartments	221	22,634	56,320	58,300	58,300	58,300	58,300	58,300	-	-
Tax Increment - Oakwood Estates	222	53,180	53,179	55,000	55,000	55,000	55,000	55,000	-	-
Tax Increment - Patio Homes	223	35,591	37,819	55,000	55,000	55,000	55,000	55,000	-	-
Landfill Host Fee	260	86,927	154,791	65,000	105,000	105,000	105,000	105,000	40,000	61.54%
Cable TV	614	97,322	99,504	103,000	103,000	103,000	103,000	103,000	-	-
Total Special Revenue		1,157,914	1,068,182	1,081,700	1,166,750	1,183,400	1,195,000	1,210,000	85,050	7.86%
Debt Service Funds										
Swimming Pond Bonds	370	111,128	110,442	105,750	83,500	83,500	83,500	83,500	(22,250)	-21.04%
City Sales Tax Bonds	372	547,850	542,850	547,300	546,500	545,500	544,000	543,500	(800)	-0.15%
Facilities Bonds	374	109,496	98,809	102,250	100,200	98,150	102,000	102,000	(2,050)	-2.00%
Total Debt Service		768,474	752,101	755,300	730,200	727,150	729,500	729,000	(25,100)	-3.32%
Capital Project Funds										
Permanent Improvement	225	191,774	554,498	330,000	100,000	555,000	555,000	555,000	(230,000)	-69.70%
Public Works Reserve	231	591,674	509,353	290,000	295,000	481,500	554,500	445,000	5,000	1.72%
Revolving Capital Projects	403	807,533	-	865,000	350,000	2,794,500	408,250	1,127,000	(515,000)	-59.54%
City Sales Tax Projects	405	1,151,868	1,149,620	1,015,000	1,015,000	1,015,000	1,015,000	1,015,000	-	-
Total Capital Project Funds		2,742,849	2,213,471	2,500,000	1,760,000	4,846,000	2,532,750	3,142,000	(740,000)	-29.60%
Total Governmental Funds		13,064,972	12,397,580	12,937,300	12,101,740	15,402,175	13,500,925	14,278,500	(835,560)	-6.46%
Internal Service Fund										
Employee Severance Benefits	701	10,776	2,570	10,000	10,000	10,000	10,000	10,000	-	-
Total Internal Service		10,776	2,570	10,000	10,000	10,000	10,000	10,000	-	-
Enterprise Funds										
Water Lake Superior Waterline	600	2,763,825	3,271,650	2,765,000	3,000,000	3,000,000	3,000,000	3,000,000	235,000	8.50%
Water In-Town	601	1,818,394	2,012,683	2,016,100	2,436,680	2,583,810	2,721,059	2,859,394	420,580	20.86%
Sewer Utility	602	1,834,197	2,039,626	1,967,000	2,069,890	2,146,983	2,227,906	2,303,979	102,890	5.23%
Stormwater Utility	605	330,526	360,172	332,000	332,000	332,000	332,000	332,000	-	-
Total Enterprise Funds		6,746,943	7,684,131	7,080,100	7,838,570	8,062,793	8,280,965	8,495,373	758,470	10.71%
Total Proprietary Funds		6,757,718	7,686,701	7,090,100	7,848,570	8,072,793	8,290,965	8,505,373	758,470	10.70%
GRAND TOTAL ALL FUNDS		19,822,690	20,084,281	20,027,400	19,950,310	23,474,968	21,791,890	22,783,873	(77,090)	-0.38%

City of Cloquet
All Funds Revenues & Expenditures/Expenses Summary
2023 Budget

Revenues by Source for 2023

FUND		Property Taxes	Other Taxes	Intergovt	Charges	All Others*	Transfers In	Revenues
Description	No							
Total General Fund		2,568,390	55,000	3,464,300	471,450	743,100	1,142,550	8,444,790
Special Revenue Funds								
LDO Loan (EDA)	201	-	-	-	-	19,650	-	19,650
Federal CDBG Loan (EDA)	202	-	-	-	-	10,000	-	10,000
Economic Develoment Loan (City)	203	-	-	-	-	11,550	-	11,550
Revolving SCDP (EDA)	206	-	-	-	-	6,750	-	6,750
Library	211	480,000	-	-	22,000	7,000	200,000	709,000
Tax Increment - Trails Edge	215	-	33,500	-	-	-	-	33,500
Tax Increment - Daqota	220	-	-	-	-	-	-	-
Tax Increment - 14th Street Apart.	221	-	58,300	-	-	-	-	58,300
Tax Increment - Oakwood Estates	222	-	55,000	-	-	-	-	55,000
Tax Increment - Patio Homes	223	-	55,000	-	-	-	-	55,000
Landfill Host Fee	260	-	-	-	-	105,000	-	105,000
Cable TV	614	-	103,000	-	-	-	-	103,000
Total Special Revenue		480,000	304,800	-	22,000	159,950	200,000	1,166,750
Debt Service Funds								
Swimming Pond Bonds	370	83,500	-	-	-	-	-	83,500
City Sales Tax Bonds	372	-	-	-	-	-	546,500	546,500
Facility Bonds	374	100,200	-	-	-	-	-	100,200
Total Debt Service		183,700	-	-	-	-	546,500	730,200
Capital Project Funds								
Permanent Improvement	225	-	-	-	-	100,000	-	100,000
Public Works Reserve	231	210,000	-	-	-	35,000	50,000	295,000
Revolving Capital Projects	403	-	-	350,000	-	-	-	350,000
City Sales Tax Projects	405	-	1,015,000	-	-	-	-	1,015,000
Total Capital Project Funds		210,000	1,015,000	350,000	-	135,000	50,000	1,760,000
Total Governmental Funds		3,442,090	1,374,800	3,814,300	493,450	1,038,050	1,939,050	12,101,740
Internal Service								
Employee Severance Benefits	701	-	-	-	-	10,000	-	10,000
Enterprise Funds								
Water - Lake Superior Waterline	600	-	-	-	3,000,000	-	-	3,000,000
Water - In Town System	601	-	-	-	2,069,155	130,000	237,525	2,436,680
Sewer Utility	602	-	-	-	2,014,890	55,000	-	2,069,890
Stormwater Utility	605	-	-	-	330,000	2,000	-	332,000
Total Enterprise Funds		-	-	-	7,414,045	187,000	237,525	7,838,570
Total Proprietary Funds		-	-	-	7,414,045	197,000	237,525	7,848,570
GRAND TOTAL ALL FUNDS		3,442,090	1,374,800	3,814,300	7,907,495	1,235,050	2,176,575	19,950,310

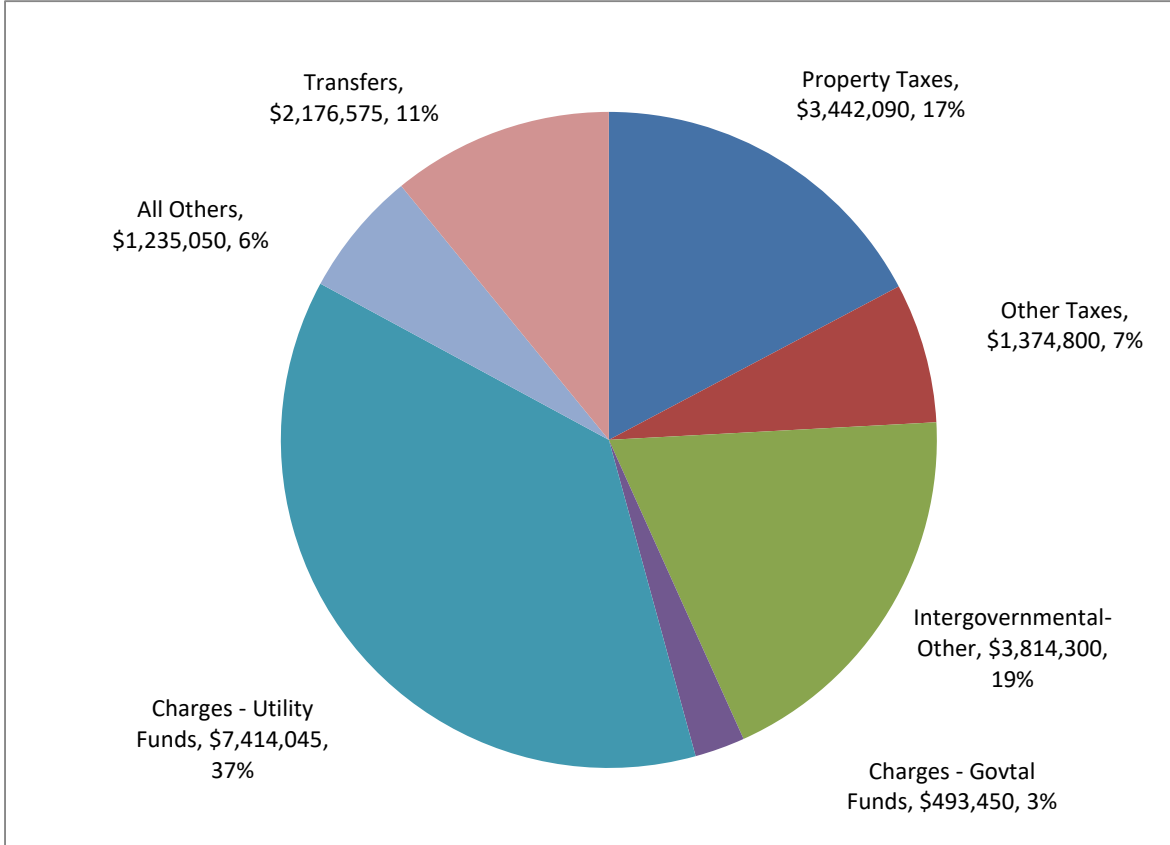
Expenditures/Expenses by Function for 2023

Personal Services	Supplies	Other Services	Debt	Capital	Transfers Out	Expenditure/Expenses
6,130,540	413,250	1,806,000	-	11,000	200,000	8,560,790
-	-	2,200	-	-	-	2,200
-	-	10,000	-	-	-	10,000
-	-	2,000	-	-	-	2,000
-	-	10,000	-	-	-	10,000
588,245	57,300	100,400	-	-	-	745,945
-	-	30,150	-	-	3,350	33,500
-	-	-	-	-	-	-
-	-	52,100	-	-	6,200	58,300
-	-	50,000	-	-	5,000	55,000
-	-	49,500	-	-	5,500	55,000
-	-	-	-	-	25,000	25,000
-	-	92,500	-	-	17,500	110,000
588,245	57,300	398,850	-	-	62,550	1,106,945
-	-	-	100,400	-	-	100,400
-	-	-	546,500	-	-	546,500
-	-	-	96,900	-	-	96,900
-	-	-	743,800	-	-	743,800
-	-	-	-	6,500	-	6,500
-	-	-	-	286,600	-	286,600
-	-	-	-	350,000	-	350,000
-	-	-	-	-	681,860	681,860
-	-	-	-	643,100	681,860	1,324,960
6,718,785	470,550	2,204,850	743,800	654,100	944,410	11,736,495
30,000	-	-	-	-	-	30,000
730,810	111,800	1,926,450	-	107,700	168,750	3,045,510
540,350	103,900	391,700	827,596	1,090,000	470,000	3,423,546
380,676	29,050	1,067,100	35,050	150,000	339,665	2,001,541
-	13,500	44,000	27,750	236,000	253,750	575,000
1,651,836	258,250	3,429,250	890,396	1,583,700	1,232,165	9,045,597
1,681,836	258,250	3,429,250	890,396	1,583,700	1,232,165	9,075,597
8,400,621	728,800	5,634,100	1,634,196	2,237,800	2,176,575	20,812,092

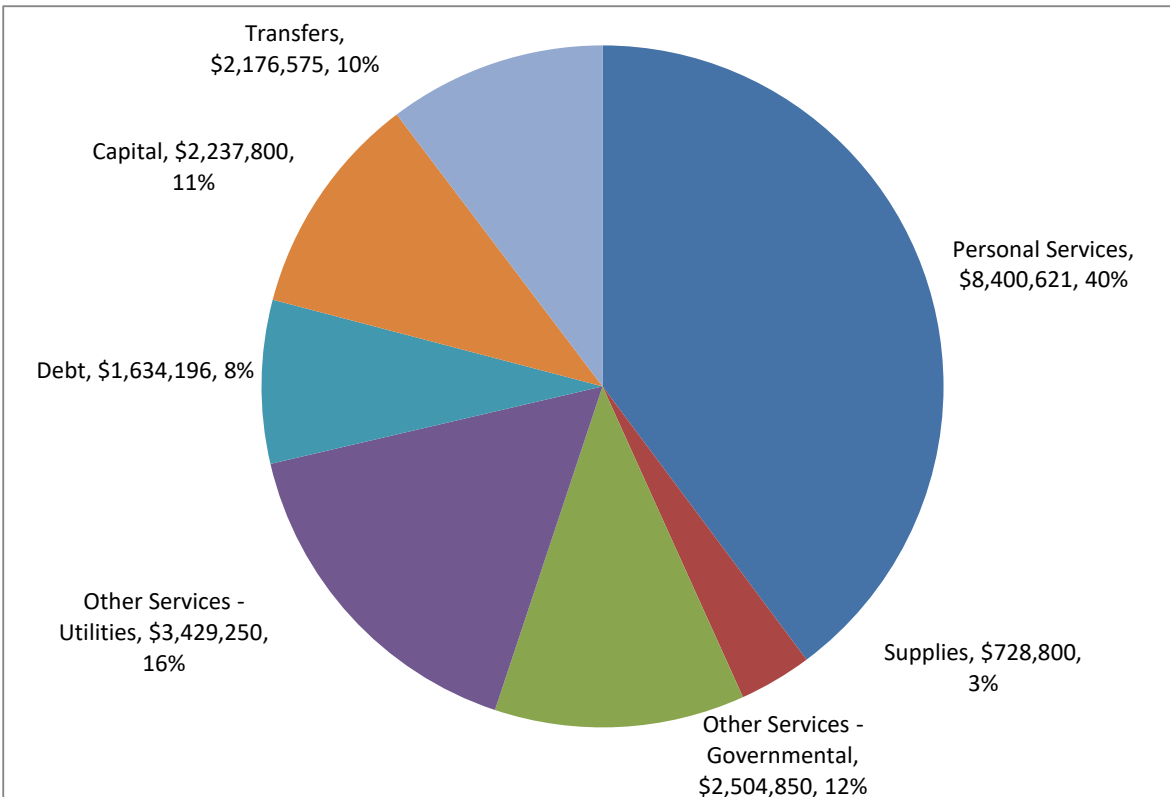
* - License and Permits, Fines & Forfeitures, Special Assessments, and Miscellaneous.

City of Cloquet 2023 Budget - All Funds

Revenues



Expenditures/Expenses

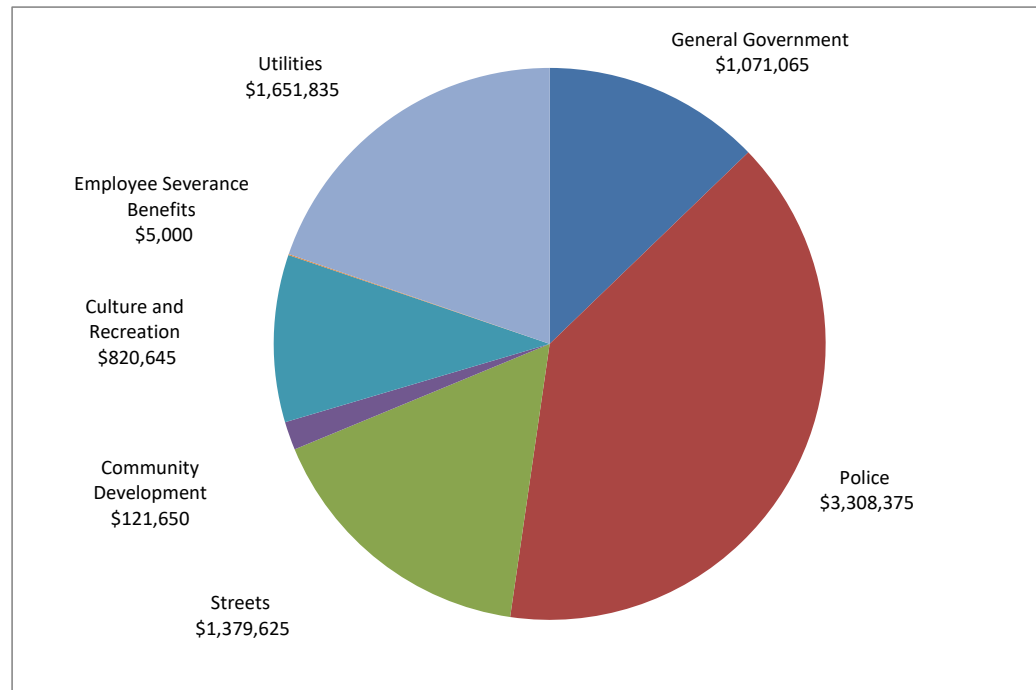


City of Cloquet
Full Time Budgeted Positions 2020-2026

	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
Administration (w/o front desk)	2	2	2	2	2	2	2
Human Resources	1	1	1	1	1	1	1
Finance (w/o utility billing)	2	2	2	2	2	2	2
Building & Planning Services	2	2	2	2	2	2	2
Building Maintenance	1	1	1	1	1	1	1
Police	26	26	26	26	26	26	26
Street	13	13	13	13	13	13	13
Community Development	1	1	1	1	1	1	1
Library	7	7	7	7	7	7	7
Parks	2	2	3	3	3	3	3
Cable Television	-	-	-	-	-	-	-
Water - Lake Superior Waterline	7	7	7	7	7	7	7
Water - In Town System	5	5	5	5	5	5	5
Sewer	4	4	4	4	4	4	4
Storm Water	-	-	-	-	-	-	-
Full - Time	<u>73</u>	<u>73</u>	<u>74</u>	<u>74</u>	<u>74</u>	<u>74</u>	<u>74</u>

Budgeted Salaries and Benefits for 2023

General Government	
Council and Mayor	\$ 58,350
Administration	291,395
Human Resources	142,365
Finance (w/o utility billing)	243,960
Building & Planning Services	248,945
Building Maintenance	86,050
Police	3,308,375
Street	* 1,379,625
Culture and Recreation	
Parks	* 232,400
Library	* 588,245
Community Development	139,075
Employee Severance Benefits	5,000
Utilities	
Water - Lake Superior Waterline	730,810
Water - In Town System	* 540,350
Sewer	* 380,675
Total	<u>\$ 8,375,620</u>



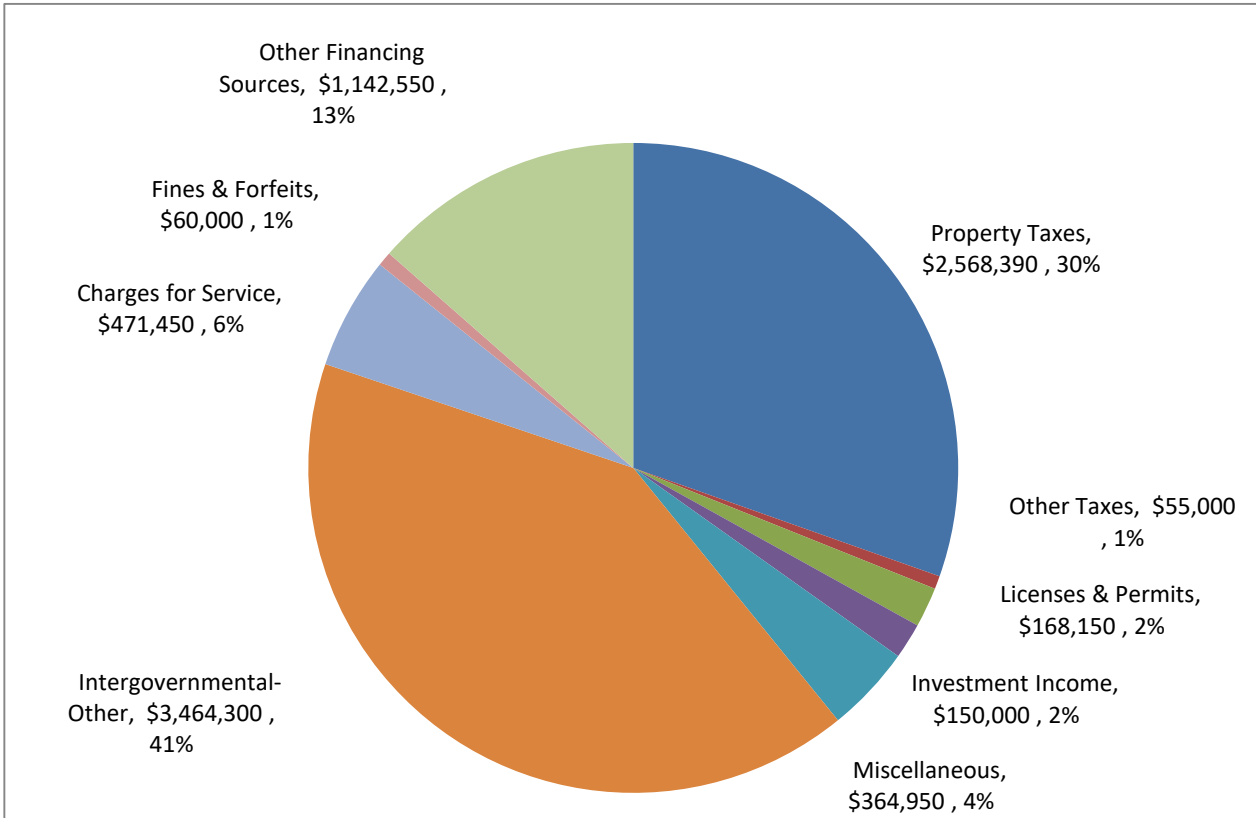
* - Costs above include part-time and seasonal positions.

City of Cloquet
Summary Comparison of General Fund Expenditures & Financing Uses, Revenues & Financing Sources
2020 Actual through 2026 Planning

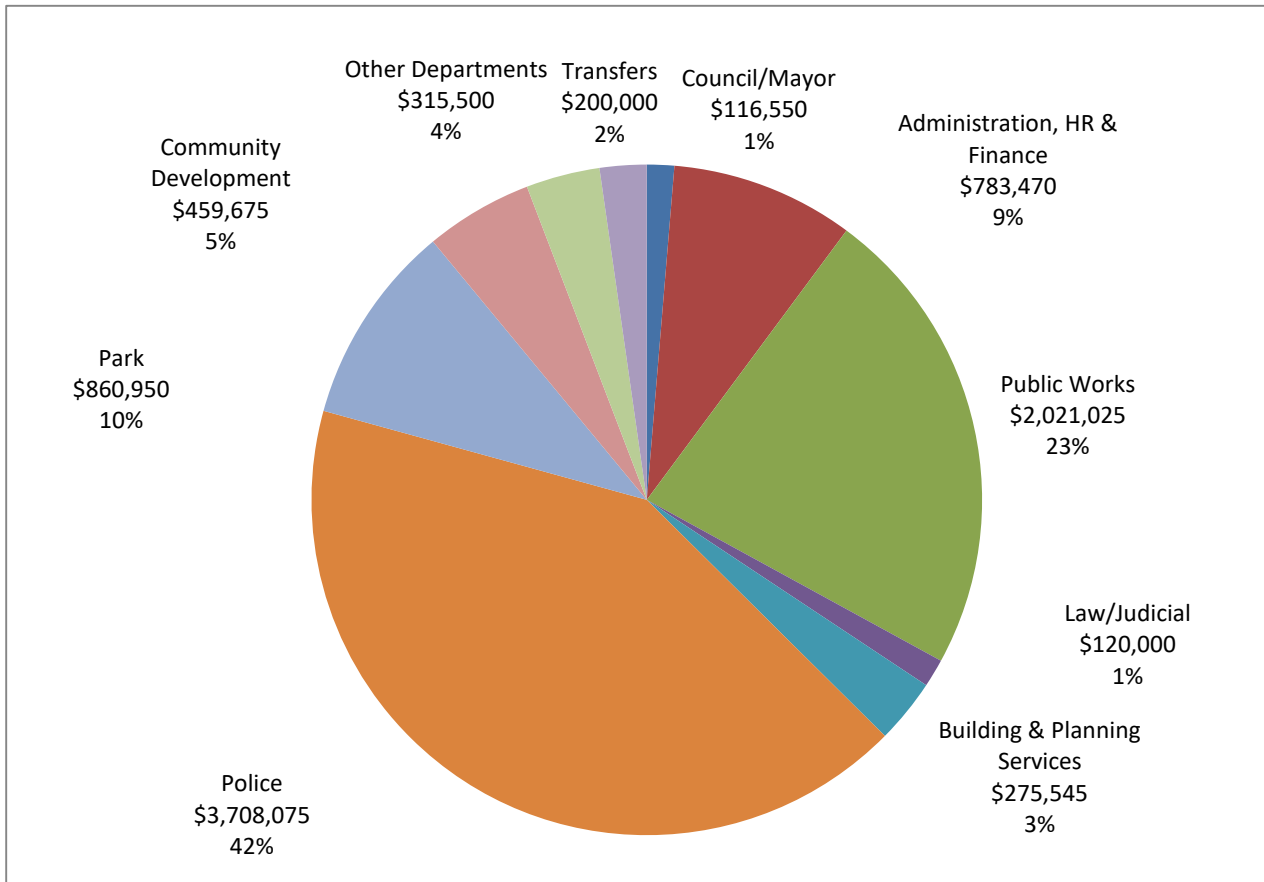
Descriptions	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2023 ADOPTED	2024 PLANNING	2025 PLANNING	2026 PLANNING	CHANGE	
								('23 to '22 BUDGET)	
								Dollars	Percent
Expenditures & Financing Uses:									
Council & Mayor	\$ 89,934	\$ 90,398	\$ 108,000	\$ 116,550	\$ 105,050	\$ 115,050	\$ 105,050	\$ 8,550	7.92%
Elections	31,629	2,448	25,700	-	25,700	-	25,700	\$ (25,700)	-100.00%
Administration	316,751	325,347	352,200	352,395	366,040	376,740	387,965	\$ 195	0.06%
Human Resources	172,982	154,188	158,000	162,615	163,965	167,965	172,065	\$ 4,615	2.92%
Finance	250,804	247,384	275,950	268,460	292,385	300,035	310,135	\$ (7,490)	-2.71%
Prosecution	139,616	169,184	120,000	120,000	120,000	120,000	120,000	\$ -	-
Managed Information Technology	78,921	68,679	60,000	63,500	63,500	63,500	63,500	\$ 3,500	5.83%
Building & Planning Services	230,731	264,685	272,400	275,545	278,520	369,070	298,070	\$ 3,145	1.15%
General Government Bldgs	117,645	112,348	137,150	140,350	143,440	146,290	149,240	\$ 3,200	2.33%
WLSSD District Wide Allocation	25,221	24,501	24,500	24,500	24,500	24,500	24,500	\$ -	-
Police & Other Public Safety	3,214,542	3,414,158	3,517,900	3,708,075	3,837,200	3,948,450	4,065,400	\$ 190,175	5.41%
Highways, Streets, & Roadways	1,539,969	1,455,718	1,764,800	1,806,025	1,843,550	1,895,350	1,946,900	\$ 41,225	2.34%
Snow Removal	51,373	45,185	65,000	60,000	60,000	60,000	60,000	\$ (5,000)	-7.69%
Street Lighting	121,831	138,530	135,500	137,500	135,500	135,500	135,500	\$ 2,000	1.48%
Weed Control	17,696	22,557	17,500	17,500	17,500	17,500	17,500	\$ -	-
Parks	675,266	853,571	816,300	860,950	875,125	885,375	892,725	\$ 44,650	5.47%
Senior Center	14,118	10,532	13,900	19,900	13,900	13,900	13,900	\$ 6,000	43.17%
Community Development Oper	161,914	158,090	464,450	159,675	185,375	168,175	168,175	\$ (304,775)	-65.62%
Events Coordination	15,000	19,000	15,000	15,000	15,000	15,000	15,000	\$ -	-
Lodging Tax Distribution	48,555	58,614	52,250	52,250	52,250	52,250	52,250	\$ -	-
Other Financing Uses	200,000	635,000	200,000	200,000	200,000	200,000	200,000	\$ -	-
Total	\$ 7,514,497	\$ 8,270,117	\$ 8,596,500	\$ 8,560,790	\$ 8,818,500	\$ 9,074,650	\$ 9,223,575	\$ (35,710)	-0.42%
Revenues & Financing Sources:									
Taxes	\$ 2,220,297	\$ 2,257,150	\$ 2,417,200	\$ 2,623,390	\$ 2,698,825	\$ 2,974,825	\$ 3,125,650	\$ 206,190	8.53%
Licenses & Permits	147,587	165,774	184,750	168,150	173,150	173,150	173,150	\$ (16,600)	-8.99%
Intergovernmental	4,193,717	3,952,849	3,917,100	3,464,300	3,514,300	3,554,300	3,554,300	\$ (452,800)	-11.56%
Charges for Service	326,368	371,602	463,500	471,450	478,000	484,350	487,350	\$ 7,950	1.72%
Fines & Forfeits	38,664	62,135	60,000	60,000	60,000	60,000	60,000	\$ -	-
Investment Income	71,124	2,034	100,000	150,000	200,000	250,000	250,000	\$ 50,000	50.00%
Miscellaneous	453,280	330,331	264,800	364,950	371,300	377,000	377,000	\$ 100,150	37.82%
Other Financing Sources	1,013,789	1,123,985	1,092,950	1,142,550	1,150,050	1,170,050	1,170,050	\$ 49,600	4.54%
Total	\$ 8,464,826	\$ 8,265,860	\$ 8,500,300	\$ 8,444,790	\$ 8,645,625	\$ 9,043,675	\$ 9,197,500	\$ (55,510)	-0.65%
NET CHANGE	\$ 950,329	\$ (4,257)	\$ (96,200)	\$ (116,000)	\$ (172,875)	\$ (30,975)	\$ (26,075)	\$ (19,800)	
	City Hall Remodel	CARES Aid				Comp Plan/ Code Update			

City of Cloquet 2023 General Fund Budget

Revenues



Expenditures



GENERAL

FUND

MAYOR and COUNCIL

Cloquet is a Plan A statutory City where the Mayor and six Council members are responsible for legislative actions and policymaking. The City Council appoints a City Administrator who is responsible for administration and operation of City government in accordance with policies and direction from the City Council. The City Council comprised of the Mayor and six Councilors, serving four year terms by Ward, are the Legislative body of the City. One Council position and the Mayor serve in an at-large capacity. This budget addresses the activities of both the Mayor and the six Councilors.

The Council activity accounts for memberships and contributions to outside organizations. The City Council interacts with other government units, organizations, representatives, cities, and community groups; adopts the annual budget, capital improvement plan and conducts regular goal setting to establish priorities and future direction of the City.

Goals and Objectives:

- Promote active citizen participation in City government process.
- Provide direction for the effective and efficient administration of City services.
- Encourage public/private partnerships to better address community needs.

2023 Budget Impacts/Comments:

- (0110) The Mayor's and Council salaries are set by ordinance at \$4,800 per year plus \$100 per Council meeting attended for Councilor's and \$6,000 per year plus \$150 per Council meeting attended for the Mayor.
- (0304) The legal budget amount was increased to show all departments general representation together. If there is a special legal item it will still be charged to the respective department.
- (0317) The City budgets \$10,000 every odd year for a Council Retreat. That was added back in for 2023.
- (0331) Training and professional development allowances provide approximately \$425 per City Councilor and Mayor.
- (0433) The City typically maintains membership in the League of Minnesota Cities and Minnesota Mayor's Association (MMA).

Recent Achievements:

- Developed a City Council decision review process to encourage effective governance.

ELECTIONS

Under the direction of Carlton County, and in accordance with State election laws, the City is responsible for oversight and coordination of all City and State elections for general and primary elections. City elections are held in even-numbered years, coinciding with general elections. The City Clerk is responsible for all aspects of the City's involvement in election activities including: securing designated polling sites; ensuring accessibility of locations; recruiting, training and supervising election judges; election day activities; communicating election and polling place information to the public; promoting citizen participation; and working with Carlton County elections staff on issues such as voting equipment and voting procedures.

Goals and Objectives:

- Work with Carlton County elections staff on election law changes.
- Continue to recruit an adequate number of election judges.

2023 Budget Impacts/Comments:

- Elections are held in even-numbered years; therefore, the budget has significant fluctuations between election years.

Personal Services:

- Election Judges are hired by the City to manage election day activities.

Recent Achievements:

- In 2022, a general election was held for Mayor and Wards 1, 2 and 3 Councilor positions. Bun Carlson was reelected to Ward 1, Sheila Lamb was reelected to Ward 2, and Roger Maki was reelected as Mayor.
- In November 2022, the City's local voting statistics were 7,430 registered voters and 4,828 voters for a percentage of 65%.
- There are no elections slated for 2023.

**City of Cloquet
2023 Budget**

FUND 101 GENERAL FUND		2020	2021	2022	2022	2023	2024	2025	2026
Acct #	Account Description	ACTUAL	ACTUAL	ACTUAL	BUDGET	ADOPTED	PLANNING	PLANNING	PLANNING
<u>COUNCIL AND MAYOR EXPENDITURES</u>									
PERSONAL SERVICES (101-41-111-1)									
0110	COUNCIL AND MAYOR SALARIES	52,600	52,500	50,200	52,800	52,800	52,800	52,800	52,800
0121	PERA CONTRIBUTION	1,430	1,080	950	1,250	1,250	1,250	1,250	1,250
0122	FICA CONTRIBUTION	3,103	3,084	2,964	3,300	3,300	3,300	3,300	3,300
0123	MEDICARE CONTRIBUTION	726	721	693	800	800	800	800	800
0151	WORKERS COMP INSURANCE	98	159	131	200	200	200	200	200
	SUBTOTAL	57,956	57,544	54,938	58,350	58,350	58,350	58,350	58,350
SUPPLIES (101-41-111-2)									
0571	OFFICE EQUIPMENT/FURNITURE	-	4,712	-	-	-	-	-	-
	SUBTOTAL	-	4,712	-	-	-	-	-	-
OTHER SERVICES (101-41-111-3)									
0304	LEGAL FEES - General Representation	15,394	9,665	22,830	25,000	25,000	25,000	25,000	25,000
0313	CONSULTANT FEES	-	-	-	-	-	-	-	-
0317	COUNCIL RETREAT	-	-	-	-	10,000	-	10,000	-
0319	MISCELLANEOUS	613	1,435	1,238	1,500	1,500	1,500	1,500	1,500
0321	TELEPHONE/CELL PHONE/INTERNET	3,484	2,941	335	2,950	-	-	-	-
0331	TRAVEL/SCHOOL/CONFERENCE	253	-	-	3,000	3,000	3,000	3,000	3,000
0433	DUES & SUBSCRIPTIONS - LMC & CGMC	12,235	12,336	12,819	12,000	12,000	12,000	12,000	12,000
0433	DUES & SUBSCRIPTIONS/Paperless agenda	-	-	-	5,000	5,000	5,000	5,000	5,000
0575	COMPUTER EQUIPMENT	-	1,765	-	-	1,500	-	-	-
0576	COMPUTER SOFTWARE	-	-	-	200	200	200	200	200
	SUBTOTAL	31,978	28,142	37,222	49,650	58,200	46,700	56,700	46,700
	TOTAL COUNCIL & MAYOR EXPENDITURES	89,934	90,398	92,160	108,000	116,550	105,050	115,050	105,050
<u>ELECTION EXPENDITURES</u>									
SUPPLIES (101-41-141-2)									
0219	OTHER OPERATING SUPPLIES	868	-	132	200	-	200	-	200
	SUBTOTAL	868	-	132	200	-	200	-	200
OTHER SERVICES (101-41-141-3)									
0307	CONTRACTED & OTHER LABOR	24,089	-	19,437	25,000	-	25,000	-	25,000
0319	MISCELLANEOUS EXPENSES	817	2,207	4,182	500	-	500	-	500
0499	COVID EXPENDITURES	5,855	241	-	-	-	-	-	-
	SUBTOTAL CHARGES FOR SERVICES	30,761	2,448	23,619	25,500	-	25,500	-	25,500
	TOTAL ELECTION EXPENDITURES	31,629	2,448	23,750	25,700	-	25,700	-	25,700

ADMINISTRATION

Administration actively provides administrative leadership and direction for all day-to-day operations and activities of the City; ensures the execution of policies and direction of the City Council; and coordinates municipal functions. Specific responsibilities include coordinating Council agendas; weekly communication with the City Council; perform City Clerk functions including the management of the City's official records and response to data requests; organizes public elections, issuing licenses and permits; and, provides administrative support to other functional areas.

Goals and Objectives:

- Provide effective and efficient response to citizens' needs.
- Ensure quality public service delivery through the implementation of innovative and cost effective programs.
- Encourage customer service and customer satisfaction as the City's highest priority.
- Present a balanced annual budget to the City Council.
- Effectively translate policy as determined by the City Council into departmental operating programs.

2023 Budget Impacts/Comments:

- (0101) The allocation of personnel was changed in 2019. Transfers to and from Funds have been adjusted accordingly.
- (0331) The City Administrator attends the national ICMA conference.
- (0433) Dues include the professional organizations of the City Administrator.
- (0570) Costs associated with the development of a paperless agenda and records management system (Laserfiche).

Personal Services:

- City Administrator
- City Clerk
- Permit and Accounting Clerk – 2 (one charged to Water & one charged to Sewer)

Recent Achievements:

- Updated capital improvement plan specific to the use of the City Sales Tax proceeds.
- Additional 0.5% City Sales Tax approved during November 2022 election. Anticipated start-date of April 1, 2023.
- Franchise fee anticipated implementation in 2025.
- Dealt with COVID 19 executive orders.

**City of Cloquet
2023 Budget**

FUND 101 GENERAL FUND									
Acct #	Account Description	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2022 Budget	2023 ADOPTED	2024 PLANNING	2025 PLANNING	2026 PLANNING
ADMINISTRATION EXPENDITURES									
PERSONAL SERVICES (101-41-151-1)									
0101	SALARIES - FT - REGULAR	185,753	194,109	206,790	201,900	207,900	214,100	220,500	227,150
0103	SALARIES - FT - 1.5	3,141	694	1,202	3,000	3,000	3,000	3,000	3,000
0105	SALARIES - FT - 2.0	180	-	-	-	-	-	-	-
0105	SALARIES - TEMP/SEASONAL	-	-	-	-	-	-	-	-
0109	SALARIES - PT	-	-	-	-	-	-	-	-
0121	PERA CONTRIBUTION	13,538	14,213	15,008	15,800	16,275	16,750	17,250	17,750
0122	FICA CONTRIBUTION	11,351	11,539	12,475	13,000	13,500	13,900	14,300	14,750
0123	MEDICARE CONTRIBUTION	2,655	2,699	2,918	3,050	3,150	3,250	3,350	3,450
0124	VEBA CONTRIBUTION	-	-	-	-	-	-	-	-
0131	HEALTH INSURANCE	40,732	45,577	38,234	49,200	34,680	38,450	41,550	44,875
0132	DENTAL INSURANCE	2,248	2,347	2,393	2,350	3,340	3,340	3,340	3,340
0133	LIFE INSURANCE	230	240	240	300	300	300	300	300
0134	DEFERRED COMPENSATION	4,497	4,985	5,979	5,300	6,200	6,400	6,600	6,800
0151	WORKERS COMP INSURANCE	1,354	2,253	2,797	2,300	3,050	3,050	3,050	3,050
	SUBTOTAL	<u>265,678</u>	<u>278,656</u>	<u>288,036</u>	<u>296,200</u>	<u>291,395</u>	<u>302,540</u>	<u>313,240</u>	<u>324,465</u>
SUPPLIES (101-41-151-2)									
0200	OFFICE SUPPLIES	727	453	572	1,000	1,000	1,000	1,000	1,000
0219	OTHER OPERATING SUPPLIES	-	-	-	-	-	-	-	-
0571	OFFICE FURN/EQUIPMENT (-5,000)	5,952	-	-	-	-	-	-	-
	SUBTOTAL	<u>6,679</u>	<u>453</u>	<u>572</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>
OTHER SERVICES (101-41-151-3)									
0319	MISCELLANEOUS EXPENSE	1,786	824	2,945	4,000	4,000	4,000	4,000	4,000
0321	TELEPHONE/CELL PHONE/INTERNET	2,260	2,373	2,363	2,500	2,500	2,500	2,500	2,500
0322	POSTAGE	713	688	879	1,000	1,000	1,000	1,000	1,000
0331	TRAVEL/SCHOOL/CONFERENCE	750	894	494	4,000	4,000	4,000	4,000	4,000
0361	PROPERTY & LIABILITY INSURANCE	29,919	32,829	36,722	35,000	35,000	35,000	35,000	35,000
0404	MACH & EQUIP MAINT - CONT	1,303	950	881	2,500	2,500	2,500	2,500	2,500
0410	COMPUTER MAINTENANCE	819	-	45	3,500	3,500	3,500	3,500	3,500
0425	WEBSITE DEVELOPMENT	-	-	-	-	-	-	-	-
0433	DUES & SUBSCRIPTIONS	851	535	1,130	2,000	2,000	2,000	2,000	2,000
0499	COVID EXPENDITURES	653	1,360	-	-	-	-	-	-
0575	COMPUTER EQUIPMENT	90	535	86	-	-	2,500	2,500	2,500
0576	COMPUTER SOFTWARE	250	250	258	500	500	500	500	500
	SUBTOTAL	<u>39,393</u>	<u>41,238</u>	<u>45,802</u>	<u>55,000</u>	<u>55,000</u>	<u>57,500</u>	<u>57,500</u>	<u>57,500</u>
CAPITAL OUTLAY (101-41-151-4)									
0560	FURN & FIXTURES (+5,000)	-	-	-	-	-	-	-	-
0570	OFFICE EQUIPMENT (+5,000) Laserfiche	5,000	5,000	9,086	-	5,000	5,000	5,000	5,000
	SUBTOTAL	<u>5,000</u>	<u>5,000</u>	<u>9,086</u>	<u>-</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>
TOTAL ADMIN EXPENDITURES		<u>316,751</u>	<u>325,347</u>	<u>343,496</u>	<u>352,200</u>	<u>352,395</u>	<u>366,040</u>	<u>376,740</u>	<u>387,965</u>

HUMAN RESOURCES

The purpose of Human Resources (HR) is to provide cost effective HR programs and services that attract, promote and retain a well-qualified, diverse and motivated workforce to provide excellent services to residents and visitors. HR provides the following key services: recruiting and hiring, ensuring compliance with federal and state laws and regulations, developing and implementing HR policies, managing compensation and classification programs, administering benefit plans, performance management, OSHA/safety administration and security, employee-wide training, and serving as an active member of the administrative team.

Goals and Objectives:

- To serve all departments in an advisory capacity on personnel matters and facilitate the recruitment and selection process, as well as tending to the concerns of City employees in regard to their compensation, benefits, terms, and conditions of employment.
- Use hiring processes that select the right candidate for the job, the organization, and for our mission.
- Ensure the City is prepared for all mandates including the Health Care Reform Act, as well as other state and federal mandates and law revisions.
- Watch for health cost containment ideas, healthy work place initiatives, and other leading edge ideas that can be adapted to Cloquet and improve productivity, save costs, and retain qualified employees.
- Develop a staff leadership training program for the long term benefit of the City and future succession planning.

2023 Budget Impacts/Comments:

- (0101) The allocation of personnel was changed in 2019. Transfers to and from Funds have been adjusted accordingly.
- (0318) The City Council has set aside funding to meet staff leadership training goals.
- (0319) The City contracted for an executive search for the Police Chief in 2020.

Personal Services:

- Human Resources Director/Assistant City Administrator

Recent Achievements:

- Developed COVID 19 personnel policies.

**City of Cloquet
2023 Budget**

GENERAL FUND									
FUND 101		2020	2021	2022	2022	2023	2024	2025	2026
Acct #	Account Description	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED	PLANNING	PLANNING	PLANNING
HUMAN RESOURCES EXPENDITURES									
PERSONAL SERVICES (101-41-153-1)									
0101	SALARIES - FT - REGULAR	110,050	110,950	114,293	111,550	114,925	118,300	121,850	125,500
0103	SALARIES - FT - 1.5	-	-	-	-	-	-	-	-
0109	SALARIES - PT - SEASONAL	-	-	-	-	-	-	-	-
0121	PERA CONTRIBUTION	8,287	8,123	8,367	8,800	9,075	9,300	9,500	9,700
0122	FICA CONTRIBUTION	7,348	7,092	7,297	7,300	7,500	7,700	7,900	8,100
0123	MEDICARE CONTRIBUTION	1,718	1,658	1,707	1,700	1,750	1,800	1,850	1,900
0124	VEBA CONTRIBUTION	750	750	750	750	750	750	750	750
0131	HEALTH INSURANCE	24	25	9	-	-	-	-	-
0132	DENTAL INSURANCE	1,173	1,175	1,197	1,200	890	890	890	890
0133	LIFE INSURANCE	120	120	120	150	150	150	150	150
0134	DEFERRED COMPENSATION	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000
0151	WORKERS COMP INSURANCE	754	1,252	1,224	1,300	1,325	1,325	1,325	1,325
	SUBTOTAL	136,224	137,145	140,964	138,750	142,365	146,215	150,215	154,315
SUPPLIES (101-41-153-2)									
0200	OFFICE SUPPLIES	462	394	260	1,250	1,250	1,250	1,250	1,250
0219	OTHER OPERATING SUPPLIES	-	-	-	-	-	-	-	-
0571	OFFICE FURN/EQUIPMENT (-5,000)	548	-	-	-	-	-	-	-
	SUBTOTAL	1,011	394	260	1,250	1,250	1,250	1,250	1,250
OTHER SERVICES (101-41-153-3)									
0304	LEGAL FEES (general rep to council)	-	-	-	-	-	-	-	-
0305	MEDICAL & DENTAL FEES (EAP SERVICES)	-	2,737	1,394	1,500	1,500	1,500	1,500	1,500
0315	COMPENSATION STUDY	-	-	-	-	-	-	-	-
0316	EMPLOYEE TRAINING	1,903	1,941	1,638	2,000	2,000	2,000	2,000	2,000
0317	EMPLOYEE RECOGN/WELLNESS	607	350	202	1,000	1,000	1,000	1,000	1,000
0318	LEADERSHIP PROGRAM	-	1,595	-	1,500	-	-	-	-
0319	MISCELLANEOUS EXPENSE	26,918	3,505	3,144	3,500	3,500	3,500	3,500	3,500
0321	TELEPHONE/CELL PHONE/INTERNET	1,302	1,306	1,301	1,500	1,500	1,500	1,500	1,500
0322	POSTAGE	692	597	794	1,000	1,000	1,000	1,000	1,000
0331	TRAVEL/SCHOOL/CONFERENCE	15	1,515	2,736	3,500	3,500	3,500	3,500	3,500
0404	MACH & EQUIP MAINT - CONT	1,303	950	881	1,000	1,000	1,000	1,000	1,000
0410	COMPUTER MAINTENANCE	1,366	1,067	1,841	500	500	500	500	500
0433	DUES & SUBSCRIPTIONS	1,642	1,086	729	1,000	1,000	1,000	1,000	1,000
0575	COMPUTER EQUIPMENT	-	-	-	-	2,000	-	-	-
0576	COMPUTER SOFTWARE	-	-	-	-	500	-	-	-
	SUBTOTAL	35,747	16,649	14,661	18,000	19,000	16,500	16,500	16,500
TOTAL HR EXPENDITURES		172,982	154,188	155,885	158,000	162,615	163,965	167,965	172,065

FINANCE

The Finance office is responsible for overall financial management, accounting, financial reporting, insurance, and treasury functions; coordination of long-term financial planning efforts, and providing support and financial guidance to all City departments and funds. Functions include day-to-day accounting operations, annual and interim financial reporting, budgeting, long-term operating planning, utility rate analysis, debt issuance and management, accounts payable, payroll, utility billing, internal controls and performing financial analysis in support of the City Council and administration. Other activities provided include staffing the front desk, providing assistance to walk-in customers, answering the main phone line, and collecting and balancing daily receipts.

Goals and Objectives:

- Issue timely and accurate monthly and annual financial reports.
- Minimize audit costs through accurate and complete accounting processes and financial reporting.
- Continue to develop and manage a four-year operating budget.
- Ensure all City operations are in compliance with the Financial Policies established by the City Council.

2023 Budget Impacts/Comments:

- (0101) The allocation of personnel was changed in 2019. Transfers to and from Funds have been adjusted accordingly.
- (0301) The City contracts with WIPFLI, LLP annually for the independent financial audit required by State law.
- (0433) Dues include the professional organizations of the Finance Director.

Personal Services:

- Finance Director
- Assistant Finance Director
- Accountant (100% Water In-Town Fund)

Recent Achievements:

- Certificate of Achievement for Excellence in Financial Reporting for the past sixteen consecutive years from the Government Finance Officers Association.
- The City's Standard & Poor's bond rating is AA.
- Implemented a new utility payment system for online and phone payments.
- CARES Aid reporting.
- Set up teleworking for Finance Department.

**City of Cloquet
2023 Budget**

GENERAL FUND									
FUND 101		2020	2021	2022	2022	2023	2024	2025	2026
Acct #	Account Description	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED	PLANNING	PLANNING	PLANNING
FINANCE EXPENDITURES									
PERSONAL SERVICES (101-41-155-1)									
0101	SALARIES - FT - REGULAR	168,413	164,447	168,958	181,250	172,075	189,600	195,300	201,200
0109	SALARIES - PART TIME (to UB)	-	-	-	-	-	-	-	-
0121	PERA CONTRIBUTION	12,732	12,269	12,620	13,600	13,125	14,000	14,200	14,400
0122	FICA CONTRIBUTION	9,992	9,442	10,180	11,250	10,850	11,550	11,750	11,950
0123	MEDICARE CONTRIBUTION	2,337	2,208	2,381	2,650	2,550	2,750	2,800	2,850
0124	VEBA CONTRIBUTION	-	-	-	-	-	-	-	-
0131	HEALTH INSURANCE	31,923	33,924	28,014	36,350	38,000	42,050	45,450	49,100
0132	DENTAL INSURANCE	1,465	1,340	1,330	1,350	2,135	2,135	2,135	2,135
0133	LIFE INSURANCE	240	230	240	300	300	300	300	300
0134	DEFERRED COMPENASTION	-	459	2,385	-	2,725	2,800	2,900	3,000
0151	WORKERS COMP INSURANCE	1,277	2,133	1,887	2,200	2,200	2,200	2,200	2,200
	SUBTOTAL	<u>228,379</u>	<u>226,452</u>	<u>227,993</u>	<u>248,950</u>	<u>243,960</u>	<u>267,385</u>	<u>277,035</u>	<u>287,135</u>
SUPPLIES (101-41-155-2)									
0200	OFFICE SUPPLIES	2,206	1,751	686	1,200	1,200	1,200	1,200	1,200
0571	OFFICE FURN/EQUIPMENT (-5,000)	-	-	-	3,000	-	-	-	-
	SUBTOTAL	<u>2,206</u>	<u>1,751</u>	<u>686</u>	<u>4,200</u>	<u>1,200</u>	<u>1,200</u>	<u>1,200</u>	<u>1,200</u>
OTHER SERVICES (101-41-155-3)									
0301	AUDIT SERVICES	7,715	9,720	12,773	9,000	7,000	10,000	8,000	8,000
0319	MISCELLANEOUS EXPENSE	2,810	1,055	2,726	2,500	2,500	2,500	2,500	2,500
0321	TELEPHONE/CELL PHONE/INTERNET	2,505	2,587	2,603	2,500	2,500	2,500	2,500	2,500
0322	POSTAGE	670	597	837	1,000	1,000	1,000	1,000	1,000
0331	TRAVEL/SCHOOL/CONFERENCE	1,559	589	1,319	3,500	3,500	3,500	3,500	3,500
0404	MACH & EQUIP MAINT - CONT	1,253	1,334	1,287	1,200	1,200	1,200	1,200	1,200
0410	COMPUTER MAINTENANCE	2,782	2,614	2,473	2,500	2,500	2,500	2,500	2,500
0433	DUES & SUBSCRIPTIONS	736	685	785	600	600	600	600	600
0575	COMPUTER EQUIPMENT	190	-	-	-	2,500	-	-	-
0576	COMPUTER SOFTWARE	-	-	-	-	-	-	-	-
	SUBTOTAL	<u>20,219</u>	<u>19,181</u>	<u>24,802</u>	<u>22,800</u>	<u>23,300</u>	<u>23,800</u>	<u>21,800</u>	<u>21,800</u>
CAPITAL OUTLAY (101-41-155-4)									
0560	FURN & FIXTURES (+5,000)	-	-	-	-	-	-	-	-
0570	OFFICE EQUIPMENT (+5,000) Laserfiche	-	-	-	-	-	-	-	-
0576	COMPUTER - Electronic Timesheets	-	-	-	-	-	-	-	-
	SUBTOTAL	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL FINANCE EXPENDITURES		<u>250,804</u>	<u>247,384</u>	<u>253,481</u>	<u>275,950</u>	<u>268,460</u>	<u>292,385</u>	<u>300,035</u>	<u>310,135</u>

LAW - PROSECUTION

The City Attorney acts as an advisor to the Council and Staff on legal matters and represents the City in legal actions. He prepares the contracts, ordinances, legal opinions, and legal documents needed for the operation of City government.

Prior to August of 2001, Carlton County provided all prosecution services to the City of Cloquet. Due to the County Attorney terminating this contract, the City has been contracting with the law firm of Rudy, Gassert, Yetka, & Pritchett Attorneys at Law. Frank Yetka currently serves as the appointed City Attorney as well.

Goals and Objectives:

- Prosecutes violations of state statutes occurring within the corporate limits of the City that are classified as petty misdemeanors or misdemeanors together with certain gross misdemeanors.
- Prosecutes violations of City Codes and ordinances
- Enforce local ordinances and state and federal laws by initiating the investigation of reported violations and making referrals to the appropriate agencies.

2023 Budget Impacts/Comments:

- (0304) The number of prosecution cases continue to rise each year resulting in increased prosecution costs.

Personal Services:

- Appointed Consulting Attorney

MANAGED INFORMATION TECHNOLOGY

Information Technology provides administrative and technical support to all departments through the maintenance and replacement of computer hardware and software, data management, (storage, protection, and backup systems) and general system support. The City contracts out for information technology services and currently utilizes Superior Computer Products (SCP) to manage all of the City's technology needs. In 2016 the City entered into a new agreement whereby the City pays a fixed fee to maintain the City's servers and remote maintenance of computers. The extra fees are charged directly to the individual departments. Server upgrades and other technology changes are usually part of the annual Capital Improvement Plan.

Goals and Objectives:

- Better maintained servers.
- Better control over IT costs.

2023 Budget Impacts/Comments:

- Provides more predictable costs for server maintenance and remote PC services.

Personal Services:

- Contracted Consulting and Maintenance Services

Recent Achievements:

More consistent IT costs with more responsive IT services.

BUILDING AND PLANNING SERVICES

Building and Planning Services provides building, planning, and zoning services to support and enhance the quality of life of our residents. Planning Services provides support for the Planning Commission which is established by City Code and consists of seven members appointed annually by the City Council to a variety of terms which operates in an advisory capacity to the Council. Planning Services manages the physical development of the City through the Comprehensive Plan, Zoning Ordinance and Subdivision Code.

Building Services is responsible for the application and enforcement of the building code and related ordinances regulating construction, alterations, and the use of buildings within the City. It also provides support of the fire safety property maintenance and housing codes. The Cloquet City Code adopts the Minnesota State Building Code, which in turn adopts the International Building Code, International Residential Code and other code and standards related to building construction. Building Services works closely with Planning Services within the Community Development Department, and with the Public Works Department, Police Department and Cloquet Area Fire District.

Goals and Objectives:

- Formulate, modify and administer current and long-range master plans for the City that promote and facilitate the orderly development and redevelopment of the City.
- Develop and promote the adoption of policies and ordinances to implement the current and long-range goals of the City.
- Enforce the minimum building standards to safeguard life or limb, health, property and public welfare.
- Provide support and guidance for the general public and construction professionals in a timely and friendly manner.
- Maintain construction activity records, file reports with state agencies, issue building and related permits, and conduct inspections of new and existing buildings.

2023 Budget Impacts/Comments:

- (0304) General representation has been moved to Mayor/Council. Special legal items will still be charged to this code if warranted.
- (0313) The City previously utilizes an outside consultant to perform commercial/industrial plan review. This service is now mostly conducted by the Building Official/Inspector.
- (0635) The City is required to reimburse the State of Minnesota for certain costs related to the issuance of Building Permits.

Personal Services:

- City Planner
- Building Official/Inspector

Recent Achievements:

- Updated the permit software.
- Building Official/Inspector performs most commercial/industrial plan review.
- Entered a Delegation Agreement with the State of Minnesota for inspection services.

**City of Cloquet
2023 Budget**

GENERAL FUND		2020	2021	2022	2022	2023	2024	2025	2026
FUND 101		ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED	PLANNING	PLANNING	PLANNING
Acct #	Account Description								
PROSECUTION EXPENDITURES									
OTHER SERVICES/CHARGES (101-41-161-3)									
0304	LEGAL FEES	139,616	169,184	178,729	120,000	120,000	120,000	120,000	120,000
	SUBTOTAL	139,616	169,184	178,729	120,000	120,000	120,000	120,000	120,000
	TOTAL PROSECUTION EXPENDITURES	139,616	169,184	178,729	120,000	120,000	120,000	120,000	120,000
MANAGED IT EXPENDITURES									
OTHER SERVICES/CHARGES (101-41-171-3)									
0410	COMPUTER MAINT - IT & OFFICE 365	78,921	68,679	56,067	60,000	63,500	63,500	63,500	63,500
	SUBTOTAL	78,921	68,679	56,067	60,000	63,500	63,500	63,500	63,500
	TOTAL MANAGED IT EXPENDITURES	78,921	68,679	56,067	60,000	63,500	63,500	63,500	63,500
BUILDING & PLANNING SERVICES EXPENDITURES									
PERSONAL SERVICES (101-41-191-1)									
0101	SALARIES - FT REGULAR	155,517	162,973	169,586	170,800	176,650	177,100	182,400	187,900
0103	SALARIES - FT - 1.5	-	-	-	-	-	-	-	-
0104	SALARIES - FT - 2.0	-	-	-	-	-	-	-	-
0121	PERA CONTRIBUTION	12,025	12,162	12,526	12,800	13,250	13,300	13,500	13,700
0122	FICA CONTRIBUTION	9,472	9,683	9,983	10,600	11,000	11,300	11,650	12,000
0123	MEDICARE CONTRIBUTION	2,215	2,265	2,335	2,500	2,575	2,700	2,800	2,900
0124	VEBA CONTRIBUTION	-	-	-	-	-	-	-	-
0131	HEALTH INSURANCE	33,862	35,227	37,832	39,100	40,950	43,000	45,100	48,700
0132	DENTAL INSURANCE	1,452	1,456	1,485	1,450	1,845	1,845	1,845	1,845
0133	LIFE INSURANCE	239	240	240	300	300	300	300	300
0151	WORKERS COMP INSURANCE	1,034	1,718	2,210	1,750	2,375	2,375	2,375	2,375
	SUBTOTAL	215,817	225,724	236,197	239,300	248,945	251,920	259,970	269,720
SUPPLIES (101-41-191-2)									
0200	OFFICE SUPPLIES	355	126	219	650	650	650	650	650
0212	MOTOR FUELS	810	683	203	850	850	850	850	850
0571	OFFICE EQUIPMENT (-5,000)	-	-	-	-	-	-	-	-
	SUBTOTAL	1,165	809	421	1,500	1,500	1,500	1,500	1,500
OTHER SERVICES (101-41-191-3)									
0304	LEGAL FEES	-	528	2,168	-	-	-	-	-
0313	CONSULTANT FEES	-	-	-	1,500	1,000	1,000	1,000	1,000
0314	COMP PLAN/CODE UPDATE	-	-	-	-	-	-	80,000	-
0319	MISCELLANEOUS EXPENSE	1,053	561	1,955	1,500	1,000	1,000	1,000	1,000
0321	TELEPHONE/CELL PHONE/INTERNET	2,005	2,012	2,003	2,100	2,100	2,100	2,100	2,100
0331	TRAVEL/SCHOOL/CONFERENCE	960	600	1,692	2,500	2,500	2,500	2,500	2,500
0403	VEHICLE MAINTENANCE	-	-	-	500	500	500	500	500
0404	MACH & EQUIP MAINT - CONT	1,303	950	881	1,000	1,000	1,000	1,000	1,000
0410	COMPUTER MAINTENANCE	1,495	-	326	1,500	-	-	-	-
0433	DUES & SUBSCRIPTIONS	2,412	3,188	3,460	2,500	3,500	3,500	3,500	3,500
0505	BLDG ENFORCEMENT/NUISANCE	118	24,699	747	15,000	10,000	10,000	10,000	10,000
0575	COMPUTER EQUIPMENT	-	-	4,385	-	-	-	2,500	1,750
0576	COMPUTER SOFTWARE	-	-	-	500	500	500	500	500
0635	BLDG PERMITS - STATE SHARE	4,404	5,614	3,885	3,000	3,000	3,000	3,000	3,000
	SUBTOTAL	13,749	38,152	21,501	31,600	25,100	25,100	107,600	26,850
CAPITAL OUTLAY (101-41-191-4)									
0576	COMPUTER SOFTWARE	-	-	-	-	-	-	-	-
	SUBTOTAL	-	-	-	-	-	-	-	-
	TOTAL BUILDING & PLANNING EXPEND	230,731	264,685	258,119	272,400	275,545	278,520	369,070	298,070

GENERAL GOVERNMENT BUILDINGS

The City has one full-time employee responsible for the maintenance of City buildings (City Hall and Police/Fire) and their grounds. Outside of the personnel costs, this account is dedicated to the costs for operating City Hall.

Goals and Objectives:

- Provide a healthy and safe environment for staff and visitors.
- Initiate repairs and replacements as needed.
- Maintain all mechanical systems, buildings and grounds.

2023 Budget Impacts/Comments:

- (0401) Added \$15,000 per year to address deferred maintenance and improvements to the newly purchased and remodeled City Hall/Police building.

Personal Services:

- Chief Custodian

Recent Achievements:

- Relocate and combine City Hall and Police Department in 2019.

WLSSD DISTRICT WIDE ALLOCATION

The Western Lake Superior Sanitary District (WLSSD) allocates costs across all of its member communities based on tax capacity values each year to fund other activities not directly related to wastewater flow charges within the District.

**City of Cloquet
2023 Budget**

FUND 101 GENERAL FUND									
FUND 101									
Acct #	Account Description	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2022 ADOPTED	2023 ADOPTED	2024 PLANNING	2025 PLANNING	2026 PLANNING
<u>GENERAL GOVERNMENT BUILDINGS</u>									
PERSONAL SERVICES (101-41-194-1)									
0101	SALARIES - FT - REGULAR	51,718	54,312	55,508	55,450	57,125	58,800	60,500	62,300
0103	SALARIES - FT - 1.5	1,310	932	1,090	500	500	500	500	500
0104	SALARIES - FT - 2.0	846	-	133	250	250	250	250	250
0105	SALARIES - PT	-	-	5,621	-	-	-	-	-
0121	PERA CONTRIBUTION	4,228	4,107	4,250	4,200	4,350	4,400	4,450	4,500
0122	FICA CONTRIBUTION	3,232	3,142	3,645	3,500	3,600	3,650	3,700	3,750
0123	MEDICARE CONTRIBUTION	756	735	853	800	850	850	900	950
0124	VEBA CONTRIBUTION	-	-	-	-	-	-	-	-
0131	HEALTH INSURANCE	9,486	10,245	11,035	11,000	11,685	13,000	14,000	15,000
0132	DENTAL INSURANCE	354	354	552	350	890	890	890	890
0133	LIFE INSURANCE	120	120	120	150	150	150	150	150
0151	WORKERS COMP INSURANCE	3,971	6,610	5,756	6,650	6,650	6,650	6,650	6,650
	SUBTOTAL	76,022	80,557	88,562	82,850	86,050	89,140	91,990	94,940
SUPPLIES (101-41-194-2)									
0219	OTHER OPERATING SUPPLIES	799	1,761	2,556	3,000	3,000	3,000	3,000	3,000
0229	OTHER MAINTENANCE SUPPLIES	934	1,819	1,145	1,800	1,800	1,800	1,800	1,800
	SUBTOTAL	1,734	3,580	3,701	4,800	4,800	4,800	4,800	4,800
OTHER SERVICES (101-41-194-3)									
0302	ARCHITECT FEES	-	-	-	-	-	-	-	-
0319	MISCELLANEOUS EXPENSE	1,112	306	994	650	650	650	650	650
0319	MISCELLANEOUS EXPENSE - cleaners	411	-	-	5,000	5,000	5,000	5,000	5,000
0321	TELEPHONE, CELL, INTERNET	-	330	360	-	-	-	-	-
0331	TRAVEL & TRAINING	-	717	446	-	-	-	-	-
0381	ELECTRICAL SERVICE	12,938	13,419	16,161	15,000	15,000	15,000	15,000	15,000
0382	WATER, SEWER, & STORMWATER	841	752	1,132	1,000	1,000	1,000	1,000	1,000
0383	NATURAL GAS SERVICE	4,010	3,337	5,737	5,000	5,000	5,000	5,000	5,000
0384	REFUSE DISPOSAL	208	887	1,037	850	850	850	850	850
0401	BLDG MAINTENANCE - CH/PD deferred fixe	-	-	-	15,000	15,000	15,000	15,000	15,000
0401	BLDG MAINTENANCE	20,370	8,463	15,719	7,000	7,000	7,000	7,000	7,000
	SUBTOTAL	39,890	28,211	41,586	49,500	49,500	49,500	49,500	49,500
CAPITAL OUTLAY (101-41-194-4)									
0520	BLDGS & STRUCTURES	-	-	-	-	-	-	-	-
0560	FURN & FIXTURES (+5,000)	-	-	-	-	-	-	-	-
	SUBTOTAL	-	-	-	-	-	-	-	-
	TOTAL GEN GOVT BLDG EXPENDITURES	117,645	112,348	133,849	137,150	140,350	143,440	146,290	149,240
<u>WLSSD DISTRICT WIDE ALLOCATION</u>									
OTHER SERVICES (101-41-197-3)									
0319	MISCELLANEOUS EXPENSE	25,221	24,501	24,226	24,500	24,500	24,500	24,500	24,500

POLICE

Law Enforcement services for residents of Cloquet are provided on a twenty-four hour, 365 day basis by the City through its own Police Department. These services are also provided to the City of Scanlon, through a contract for service, as well as those portions of the Fond du Lac Reservation residing within the corporate limits of the City.

The Department is responsible for keeping the peace, investigating criminal offenses, investigating traffic accidents, and enforcing regulations, as well as delivering emergency services for the protection of life and property.

Goals and Objectives:

- Provide timely and professional response to requests for police services.
- Implement programs to ensure the safety of residents and visitors of Cloquet.
- Promote a positive image through participation in community activities.

2023 Budget Impacts/Comments:

- (0304) General representation has been moved to Mayor/Council. Special legal items will still be charged to this code if warranted.
- (0317) The City Council has prioritized the National Night Out Program and included a line item to help offset the costs associated with the program in addition to those monies received from fund raising.
- (0433) The City has signed a contract with Lexipol to provide policy and training services at a cost of \$8,000 per year.

Personal Services:

- Chief of Police
- Commanders - 2
- Detective/Sergeant - 2
- Patrol Sergeant - 4
- Police Officer - 16
- Secretary – 2

Recent Achievements:

- Implemented and trained for new dispatch system.
- Added department cell phone system for all officers.
- Enforcement of COVID restrictions.

ANIMAL CONTROL

The City participates in a chip clinic each year and also issues a set amount of spay/neuter vouchers to residents on an annual basis.

Goals and Objectives:

- Respond in a timely fashion to public nuisance complaints of stray animals.
- Issue citations for violations of animal control ordinances.

2023 Budget Impacts/Comments:

- (0319) The estimated cost to participate in an annual chip clinic and issue spay/neuter vouchers to residents.

Recent Achievements:

- Built a dog kennel.
- Contract with Animal Allies.
- Held chip clinics with Carlton County.
- Issue spay/neuter vouchers to residents.

POLICE FORFEITURES

Laws relating to forfeitures changed in 2015, therefore, little to no activity is expected in future years.

**City of Cloquet
2023 Budget**

GENERAL FUND									
FUND 101		2020	2021	2022	2022	2023	2024	2025	2026
Acct #	Account Description	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED	PLANNING	PLANNING	PLANNING
POLICE EXPENDITURES									
PERSONAL SERVICES (101-42-212-1)									
0101	SALARIES - FT - REGULAR	1,651,903	1,730,898	1,890,225	1,879,350	1,936,575	1,993,850	2,053,700	2,115,300
0102	SALARIES - FT - 1.5 HOLIDAY	49,132	42,429	42,119	45,000	45,000	45,000	45,000	45,000
0103	SALARIES - FT - 1.5	119,005	138,749	86,476	50,000	50,000	50,000	50,000	50,000
0104	SALARIES - FT - 2.0	-	-	-	-	-	-	-	-
0105	SALARIES - TEMP REGULAR	-	-	-	-	-	-	-	-
0106	SALARIES - FT - 1.5 REIMBURSED *	15,896	6,728	15,736	5,000	5,000	5,000	5,000	5,000
0109	SALARIES - PART TIME	7,122	-	-	-	-	-	-	-
0113	SALARIES - NIGHT DIFFERENTIAL	12,388	12,028	12,568	12,500	12,500	12,500	12,500	12,500
0114	SALARIES - ACTING OFFICER	15,185	15,108	8,933	7,000	6,500	7,500	7,500	7,500
0115	SALARIES - K9 DUTIES	-	-	-	-	-	-	-	-
0121	PERA CONTRIBUTION	325,418	332,196	352,555	342,500	356,750	374,000	385,200	396,750
0122	FICA CONTRIBUTION	6,809	6,320	6,156	6,900	6,750	7,100	7,400	7,700
0123	MEDICARE CONTRIBUTION	27,453	27,150	28,725	28,950	30,150	30,700	31,600	32,600
0124	VEBA CONTRIBUTION	1,500	750	750	500	750	750	750	750
0130	DISABILITY RETIRED HEALTH INSURANCE	78,120	99,405	106,843	110,800	116,300	122,000	128,000	135,000
0131	HEALTH INSURANCE	334,688	370,557	401,262	416,800	430,500	475,500	506,500	540,000
0132	DENTAL INSURANCE	2,143	1,901	1,192	1,900	2,600	2,600	2,600	2,600
0133	LIFE INSURANCE	2,779	2,830	2,900	4,000	4,000	4,000	4,000	4,000
0142	UNEMPLOYMENT COMPENSATION	7,887	-	17,035	-	-	-	-	-
0151	WORKERS COMP INSURANCE	101,261	216,960	282,311	218,000	305,000	305,000	305,000	305,000
	SUBTOTAL	2,758,691	3,004,009	3,255,785	3,129,200	3,308,375	3,435,500	3,544,750	3,659,700
SUPPLIES (101-42-212-2)									
0200	OFFICE SUPPLIES	3,125	2,346	1,467	3,000	3,000	3,000	3,000	3,000
0212	MOTOR FUELS	25,118	36,110	63,667	35,000	37,500	37,500	37,500	37,500
0219	OTHER OPERATING SUPPLIES	7,468	7,044	6,441	6,800	6,800	6,800	6,800	6,800
0229	OTHER MAINTENANCE SUPPLIES	1,797	1,571	1,440	750	1,000	1,000	1,000	1,000
0240	SMALL TOOLS & MISC EQUIPMENT	264	-	200	250	-	-	-	-
0571	OFFICE EQUIPMENT/FURN (-5,000)	1,478	453	1,764	3,000	3,000	3,000	3,000	3,000
	SUBTOTAL	39,250	47,524	74,980	48,800	51,300	51,300	51,300	51,300
OTHER SERVICES (101-42-212-3)									
0304	LEGAL FEES (general rep to council)	-	40,464	26,860	-	-	-	-	-
0305	MEDICAL & DENTAL FEES	3,529	2,730	4,917	3,000	3,000	3,000	3,000	3,000
0310	JUVENILE & INVESTIGATION	5,161	2,860	340	3,000	3,000	3,000	3,000	3,000
0313	CONSULTANT FEES	-	-	-	-	-	-	-	-
0317	COMMUNITY OUTREACH *	4,158	1,872	6,280	5,000	5,000	5,000	5,000	5,000
0318	K9 EXPENSES *	2,564	2,502	1,269	2,000	-	-	-	-
0319	MISCELLANEOUS EXPENSE	5,445	4,071	3,838	7,000	7,000	7,000	7,000	7,000
0321	TELEPHONE/CELL PHONE/INTERNET	27,810	26,181	27,851	25,000	26,500	26,500	26,500	26,500
0322	POSTAGE	1,903	1,486	1,432	2,000	2,000	2,000	2,000	2,000
0323	RADIO UNITS	719	168	461	2,500	2,500	2,500	2,500	2,500
0331	TRAVEL/SCHOOL/CONFERENCE	9,712	19,349	19,125	30,000	30,000	30,000	30,000	30,000
0361	PROPERTY & LIABILITY INSURANCE	66,661	89,066	92,808	90,000	95,000	95,000	95,000	95,000
0381	ELECTRIC SERVICE	29,961	31,498	38,150	27,000	30,000	31,000	32,000	33,000
0382	WATER, SEWER, & STORMWATER	841	752	1,132	1,200	1,200	1,200	1,200	1,200
0383	NATURAL GAS SERVICE	4,010	4,430	5,737	6,000	6,000	6,000	6,000	6,000
0384	REFUSE DISPOSAL SERVICE	619	842	1,037	1,000	1,000	1,000	1,000	1,000
0401	BUILDING MAINTENANCE	12,325	9,990	13,396	6,000	6,000	6,000	6,000	6,000
0402	EQUIPMENT MAINTENANCE	3,532	491	1,013	3,000	3,000	3,000	3,000	3,000
0403	VEHICLE MAINTENANCE	45,003	21,547	25,084	25,000	25,000	25,000	25,000	25,000
0404	MACH & EQUIP MAINT-CONTRACT	11,815	5,708	7,867	10,000	9,000	9,000	9,000	9,000
0410	COMPUTER MAINTENANCE	5,875	1,905	16,824	5,000	5,000	5,000	5,000	5,000
0417	UNIFORMS	10,703	19,549	18,761	15,000	15,000	15,000	15,000	15,000
0433	DUES & SUBSCRIPTIONS	48,010	49,793	51,494	45,000	47,000	48,000	49,000	50,000
0499	COVID-19	1,151	821	-	-	-	-	-	-
0575	COMPUTER EQUIPMENT	3,010	5,359	3,889	5,000	5,000	5,000	5,000	5,000
0576	COMPUTER SOFTWARE	571	3,162	2,015	1,200	1,200	1,200	1,200	1,200
	SUBTOTAL	305,089	346,596	371,579	319,900	328,400	330,400	332,400	334,400
CAPITAL OUTLAY (101-42-212-4)									
0580	OTHER EQUIPMENT (+5,000) Tasers	105,854	-	-	-	-	-	-	-
	SUBTOTAL	105,854	-	-	-	-	-	-	-
	TOTAL POLICE EXPENDITURES	3,208,884	3,398,129	3,702,345	3,497,900	3,688,075	3,817,200	3,928,450	4,045,400

* - Grants and donations received for these activities, net costs budgeted. Unbudgeted revenues affect amounts actually spent.

**City of Cloquet
2023 Budget**

GENERAL FUND									
FUND 101									
Acct #	Account Description	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2022 ADOPTED	2023 ADOPTED	2024 PLANNING	2025 PLANNING	2026 PLANNING
<u>ANIMAL CONTROL EXPENDITURES</u>									
	OTHER SERVICES (101-42-271-3)								
0319	MISCELLANEOUS EXPENSE	3,228	11,369	5,678	20,000	20,000	20,000	20,000	20,000
	TOTAL POUND MASTER EXPENDITURES	<u>3,228</u>	<u>11,369</u>	<u>5,678</u>	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>
<u>POLICE FORFEITURE EXPENDITURES</u>									
	SUPPLIES (101-42-275-2)								
0581	OTHER EQUIPMENT (-5,000)	-	-	-	-	-	-	-	-
	SUBTOTAL	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	OTHER SERVICES (101-42-275-3)								
0310	JUVENILE & INVESTIGATION	-	-	2,210	-	-	-	-	-
0319	MISCELLANEOUS EXPENSE	2,430	4,660	1,034	-	-	-	-	-
0331	TRAVEL/SCHOOL/CONFERENCE	-	-	-	-	-	-	-	-
0403	VEHICLE MAINTENANCE	-	-	-	-	-	-	-	-
	SUBTOTAL	<u>2,430</u>	<u>4,660</u>	<u>3,244</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	TOTAL POLICE FORFEITURES EXP.	<u>2,430</u>	<u>4,660</u>	<u>3,244</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	TOTAL PUBLIC SAFETY EXPEND	<u>3,214,542</u>	<u>3,414,158</u>	<u>3,711,266</u>	<u>3,517,900</u>	<u>3,708,075</u>	<u>3,837,200</u>	<u>3,948,450</u>	<u>4,065,400</u>

HIGHWAYS, STREETS, & ROADWAYS

Street services is responsible for maintaining City streets, including snowplowing, minor street repairs, street signs, and street sweeping. The Public Works Department, which oversees Streets, is responsible for the coordination of services provided by the following divisions: Engineering, Street and Parks Maintenance, Equipment Maintenance, and Utilities.

Goals and Objectives:

- Develop and maintain a safe and quality municipal street and sidewalk transportation system and an efficient traffic signal and signing system.
- Provide quality maintenance and repair to prolong the life of City equipment.

2023 Budget Impacts/Comments:

- (0101) The allocation of personnel was changed in 2019. Transfers to and from Funds have been adjusted accordingly. An Assistant Public Works Director was added to the department.
- (0217) This line represents the cost of crushing gravel which is used to repair streets. This amount fluctuates every couple of years depending on the level of street projects and quantity of gravel in stock. The level of gravel on hand is adjusted using account (0250) inventory adjustment to allocate the costs among years.
- (0500) The Council has prioritized community beautification and the City is proactively looking to add and replace its Christmas decorations.
- Weed Control (0319) The City contracts for long grass service mowing.

Personal Services:

- Assistant Public Works Director
- Street Department Supervisor
- Engineering Technician - 2
- Heavy Equipment Operator - 3
- Service Technician - 2
- Maintenance Person/Truck Driver - 4

Recent Achievements:

- Over the past two years the Department has made significant adjustment to the street patching and maintenance program. A combination of new equipment (milling machine, and heat-a-mix trailer) and a designated budget item for hot mix bituminous material has allowed for the use of new, higher quality and longer lasting street patching techniques.
- The new annual allocation for sidewalk repairs (in place since 2015) has also allowed for spot repairs to extremely poor condition sidewalks around town which were previously left to individual homeowners to maintain short of a major capital improvement project.

**City of Cloquet
2023 Budget**

GENERAL FUND									
FUND 101		2020	2021	2022	2022	2023	2024	2025	2026
Acct #	Account Description	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED	PLANNING	PLANNING	PLANNING
HIGHWAYS, STREETS, & ROADWAYS EXPENDITURES									
PERSONAL SERVICES (101-43-311-1)									
0101	SALARIES - FT - REGULAR	770,794	761,784	840,165	829,750	855,000	881,300	907,800	935,000
0103	SALARIES - FT - 1.5	27,630	8,485	29,234	34,000	35,000	34,000	34,000	34,000
0104	SALARIES - FT - 2.0	12,462	819	7,565	5,000	5,000	5,000	5,000	5,000
0105	SALARIES - TEMP - SUMMER SEASONAL	11,820	-	4,898	6,750	10,300	10,300	10,300	10,300
0112	SALARIES - JOB DIFFERENTIAL	2,707	1,906	1,343	1,000	1,000	1,000	1,000	1,000
0113	SALARIES - NIGHT DIFFERENTIAL	-	-	-	-	-	-	-	-
0121	PERA CONTRIBUTIONS	62,835	57,289	65,306	65,000	66,850	69,700	71,850	74,000
0122	FICA CONTRIBUTIONS	50,656	44,536	51,254	54,100	55,675	58,300	62,200	64,000
0123	MEDICARE CONTRIBUTIONS	11,847	10,416	11,987	12,650	13,050	13,650	13,900	14,300
0124	VEBA CONTRIBUTION	2,250	2,625	3,000	1,200	3,000	3,000	3,000	3,000
0131	HEALTH INSURANCE	174,336	185,497	207,293	235,400	224,850	231,000	250,000	270,000
0132	DENTAL INSURANCE	9,154	9,896	11,731	9,850	17,950	17,950	17,950	17,950
0133	LIFE INSURANCE	1,521	1,510	1,560	1,950	1,950	1,950	1,950	1,950
0134	DEFERRED COMPENSATION	-	-	-	-	-	-	-	-
0142	UNEMPLOYMENT COMPENSATION	-	-	2,856	-	-	-	-	-
0151	WORKERS COMP INSURANCE	53,525	89,072	73,823	90,000	90,000	90,000	90,000	90,000
	SUBTOTAL	1,191,536	1,173,835	1,312,014	1,346,650	1,379,625	1,417,150	1,468,950	1,520,500
SUPPLIES (101-43-311-2)									
0200	OFFICE SUPPLIES	625	467	794	1,000	1,000	1,000	1,000	1,000
0201	ENGINEERING EQUIP & SUPPLIES	1,554	2,844	3,248	3,000	3,000	3,000	3,000	3,000
0212	MOTOR FUELS	24,272	30,406	56,352	37,500	40,000	40,000	40,000	40,000
0213	LUBRICANTS & ADDITIVES	1,814	8,453	6,622	5,500	5,500	5,500	5,500	5,500
0215	SHOP MATERIALS	17,979	14,196	16,249	17,000	17,000	17,000	17,000	17,000
0216	CHEMICALS & CHEMICAL PRODUCTS	12,057	10,265	302	11,000	11,000	11,000	11,000	11,000
0217	CRUSHED GRAVEL *	42,120	(49,875)	89,373	50,000	50,000	50,000	50,000	50,000
0218	BLACKTOP	38,330	18,017	47,825	40,000	40,000	40,000	40,000	40,000
0219	OTHER OPERATING SUPPLIES	16,271	11,011	8,531	5,500	5,500	5,500	5,500	5,500
0224	STREET MAINTENANCE MATERIALS	1,133	360	976	3,000	3,000	3,000	3,000	3,000
0225	CURB & SIDEWALK REPAIR MATERIALS	5,949	23,123	6,318	20,000	20,000	20,000	20,000	20,000
0226	SIGNS & STREET MARKINGS	2,281	11,105	5,151	5,000	5,000	5,000	5,000	5,000
0240	SMALL TOOLS & MISC EQUIPMENT	349	548	2,094	3,000	3,000	3,000	3,000	3,000
0250	INVENTORY ADJUSTMENT	(4,843)	15,266	1,307	10,000	10,000	10,000	10,000	10,000
0500	HOLIDAY DECORATIONS	2,604	2,553	2,779	2,500	2,500	2,500	2,500	2,500
0501	NURSERY SUPPLIES	-	-	84	500	2,000	2,000	2,000	2,000
0502	STREET PLANTERS	-	3,353	3,727	3,600	3,600	3,600	3,600	3,600
0571	OFFICE EQUIPMENT/FURINTURE	-	-	-	-	-	-	-	-
0581	OTHER EQUIPMENT (-5,000)	-	-	-	-	-	-	-	-
	SUBTOTAL	162,495	102,092	251,733	218,100	222,100	222,100	222,100	222,100
* Crushed gravel - approximately a five year stockpile purchased in 2018. The unused amount will be deducted from expenditures and added to inventory during audit.									
OTHER SERVICES (101-43-311-3)									
0234	COUNTY ROAD MAINTENANCE	4,483	5,663	9,036	10,000	8,500	8,500	8,500	8,500
0304	LEGAL FEES	-	-	-	-	-	-	-	-
0305	MEDICAL & DENTAL FEES	1,317	1,099	1,121	1,000	1,000	1,000	1,000	1,000
0319	MISCELLANEOUS EXPENSE	16,723	14,395	20,021	20,000	22,000	22,000	22,000	22,000
0321	TELEPHONE/CELL PHONE/INTERNET	9,903	9,098	9,278	9,000	9,000	9,000	9,000	9,000
0322	POSTAGE	763	659	861	1,200	1,200	1,200	1,200	1,200
0331	TRAVEL/SCHOOL/CONFERENCE	3,392	5,770	3,245	5,000	5,000	5,000	5,000	5,000
0361	PROPERTY & LIABILITY INSURANCE	58,264	60,496	61,206	60,000	62,250	62,250	62,250	62,250
0381	ELECTRIC SERVICE	3,183	3,498	4,688	3,000	3,000	3,000	3,000	3,000
0382	WATER, SEWER, & STORMWATER	2,589	2,997	2,885	3,000	3,000	3,000	3,000	3,000
0383	NATURAL GAS SERVICE	3,778	3,760	6,084	3,600	3,600	3,600	3,600	3,600
0384	REFUSE DISPOSAL SERVICE	1,135	2,350	1,888	1,000	1,000	1,000	1,000	1,000
0401	BUILDING MAINTENANCE	3,155	3,445	7,333	5,000	5,000	5,000	5,000	5,000
0402	EQUIPMENT MAINTENANCE	32,417	18,351	28,244	35,000	35,000	35,000	35,000	35,000
0403	VEHICLE MAINTENANCE	28,418	30,069	59,722	27,500	27,500	27,500	27,500	27,500
0404	MACH & EQUIP MAINT-CONTRACT	1,300	785	641	1,000	1,000	1,000	1,000	1,000
0410	COMPUTER MAINTENANCE	1,960	-	8,368	1,000	1,000	1,000	1,000	1,000
0415	MACHINERY RENTALS	-	-	-	500	500	500	500	500
0417	UNIFORMS/SAFETY BOOTS	4,580	4,731	3,272	3,750	3,750	3,750	3,750	3,750
0433	DUES AND SUBSCRIPTIONS	1,501	2,170	1,025	1,500	1,500	1,500	1,500	1,500
0502	TREE REMOVAL	1,275	3,825	889	3,500	5,000	5,000	5,000	5,000
0575	COMPUTER EQUIPMENT	1,578	190	542	-	-	-	-	-
0576	COMPUTER SOFTWARE	4,225	6,440	2,221	4,500	4,500	4,500	4,500	4,500
	SUBTOTAL	185,938	179,791	232,569	200,050	204,300	204,300	204,300	204,300

**City of Cloquet
2023 Budget**

FUND 101 GENERAL FUND									
FUND 101									
Acct #	Account Description	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2022 ADOPTED	2023 ADOPTED	2024 PLANNING	2025 PLANNING	2026 PLANNING
CAPITAL OUTLAY (101-43-311-4)									
0520	BUILDINGS & STRUCTURES	-	-	-	-	-	-	-	-
0530	IMPROVEMENTS OTHER THAN BLDG	-	-	-	-	-	-	-	-
0575	COMPUTER EQUIPMENT - new server	-	-	-	-	-	-	-	-
0580	OTHER EQUIPMENT (+5,000)	-	-	6,824	-	-	-	-	-
	SUBTOTAL	-	-	6,824	-	-	-	-	-
TOTAL HWYS,STS, RDS EXPENDITURES		<u>1,539,969</u>	<u>1,455,718</u>	<u>1,803,140</u>	<u>1,764,800</u>	<u>1,806,025</u>	<u>1,843,550</u>	<u>1,895,350</u>	<u>1,946,900</u>
SNOW REMOVAL EXPENDITURES									
SUPPLIES (101-43-312-2)									
0216	CHEMICALS	28,838	31,710	49,000	35,000	35,000	35,000	35,000	35,000
0217	WASHED SAND	22,535	13,475	810	30,000	25,000	25,000	25,000	25,000
TOTAL SNOW REMOVAL EXPENDITURES		<u>51,373</u>	<u>45,185</u>	<u>49,811</u>	<u>65,000</u>	<u>60,000</u>	<u>60,000</u>	<u>60,000</u>	<u>60,000</u>
STREET LIGHTING EXPENDITURES									
SUPPLIES (101-43-316-2)									
0229	OTHER MAINTENANCE SUPPLIES	463	2,246	(5,004)	5,000	5,000	5,000	5,000	5,000
	SUBTOTAL	<u>463</u>	<u>2,246</u>	<u>(5,004)</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>
OTHER SERVICES (101-43-316-3)									
0314	ELECTRICIAN SERVICES	8,475	18,706	471	5,500	7,500	5,500	5,500	5,500
0319	MISCELLANEOUS EXPENSE	-	-	81,207	-	-	-	-	-
0381	ELECTRIC SERVICE	112,893	117,578	129,317	125,000	125,000	125,000	125,000	125,000
	SUBTOTAL	<u>121,368</u>	<u>136,284</u>	<u>210,995</u>	<u>130,500</u>	<u>132,500</u>	<u>130,500</u>	<u>130,500</u>	<u>130,500</u>
TOTAL STREET LIGHTING EXPEND		<u>121,831</u>	<u>138,530</u>	<u>205,990</u>	<u>135,500</u>	<u>137,500</u>	<u>135,500</u>	<u>135,500</u>	<u>135,500</u>
WEED CONTROL EXPENDITURES									
OTHER SERVICES (101-43-326-3)									
0319	MOWING - HWY 33, DITCHES, NUISANCE	17,696	19,660	23,309	17,500	17,500	17,500	17,500	17,500
0402	EQUIPMENT MAINTENANCE	-	2,897	-	-	-	-	-	-
	SUBTOTAL	<u>17,696</u>	<u>22,557</u>	<u>23,309</u>	<u>17,500</u>	<u>17,500</u>	<u>17,500</u>	<u>17,500</u>	<u>17,500</u>
TOTAL WEED CONTROL EXPENDITURES		<u>17,696</u>	<u>22,557</u>	<u>23,309</u>	<u>17,500</u>	<u>17,500</u>	<u>17,500</u>	<u>17,500</u>	<u>17,500</u>

PARKS

The Park Commission consists of seven (7) appointed individuals who serve terms of varying lengths. The Commission oversees the park system as an advisory Commission to the City Council. The Department plans, develops, maintains, preserves and provides quality programs, services, and facilities to meet the needs of the residents. The Street Department works closely with the Parks staff to ensure the completion of park maintenance activities.

The City owns the Northwoods Hockey Arena and funds the operating costs through lease agreements with the Cloquet Area Hockey Association, School District, and the Wilderness Jr Hockey Team. The Cloquet Area Hockey Association manages the facility and youth hockey programs.

The City also contracts with Cloquet School District #94, through its Community Education Department, to oversee and manage the City's recreation programming including the Pinehurst Pond Swimming area.

Goals and Objectives:

- Provide park access to all persons.
- Provide recreational opportunities and facilities that meet the physical, social, environmental and cultural needs of the residents.
- Plans and develops Park improvement projects.
- Plans for the development, construction, maintenance and repair of City parks and facilities and open spaces.
- Inspects all City parks and park facilities to ensure user safety.
- Provide the community with a high quality aquatic recreation experience promoting safety and fun through education and leisure.

2023 Budget Impacts/Comments:

- (0101) The allocation of personnel was changed in 2019.
- (0652) The City has entered into an agreement with the Cloquet School District to fund a portion of the cost of operating the local Community Education Program and recreation programming.

Personal Services:

- Park Department Maintenance Person – 2.5
- Skating Rink Attendants & Summer Seasonal - 10

Recent Achievements:

The park system has seen major capital investment over the past few years. The latest improvements were made at the Hockey Arena.

**City of Cloquet
2023 Budget**

GENERAL FUND		2020	2021	2022	2022	2023	2024	2025	2026
FUND 101		ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED	PLANNING	PLANNING	PLANNING
Acct #	Account Description								
<u>PARKS</u>									
<u>SWIMMING POND</u>									
SUPPLIES (101-45-514-2)									
0216	CHEMICALS & CHEMICAL PRODUCTS	100	3,078	3,935	3,100	3,100	3,100	3,100	3,100
0229	OTHER MAINTENANCE SUPPLIES	5,124	1,035	2,025	2,500	2,500	2,500	2,500	2,500
0581	OTHER EQUIPMENT (-5,000)	694	9	727	500	500	500	500	500
	SUBTOTAL	5,918	4,122	6,688	6,100	6,100	6,100	6,100	6,100
OTHER SERVICES & CHARGES (101-45-514-3)									
0307	CONTRACTED & OTHER LABOR	-	30,164	53,317	55,000	45,000	55,000	55,000	55,000
0319	MISCELLANEOUS EXPENSE	985	909	445	1,500	1,500	1,500	1,500	1,500
0321	TELEPHONE/CELL PHONE/INTERNET	2,281	2,268	2,264	2,300	2,300	2,300	2,300	2,300
0361	PROPERTY & LIABILITY INSURANCE	-	-	-	9,000	9,000	9,000	9,000	9,000
0381	ELECTRIC SERVICE	4,356	14,031	16,725	11,500	11,500	11,500	11,500	11,500
0382	WATER, SEWER, & STORMWATER	2,934	25,678	23,411	17,500	17,500	17,500	17,500	17,500
0383	NATURAL GAS SERVICE	1,212	1,737	2,569	1,500	1,500	1,500	1,500	1,500
0401	BUILDING MAINTENANCE	480	791	3,186	1,500	1,500	1,500	1,500	1,500
0402	EQUIPMENT MAINTENANCE	-	37	290	1,000	6,000	1,000	1,000	1,000
0405	PUMP & MOTOR MAINT	534	4,456	-	500	500	500	500	500
	SUBTOTAL	12,783	80,071	102,206	101,300	96,300	101,300	101,300	101,300
	TOTAL SWIMMING POND EXPENDITURES	18,701	84,193	108,895	107,400	102,400	107,400	107,400	107,400
<u>HOCKEY ARENA</u>									
SUPPLIES (101-45-520-2)									
0229	OTHER MAINTENANCE SUPPLIES	4,187	1,047	1,205	-	-	-	-	-
OTHER SERVICES & CHARGES (101-45-520-3)									
0319	MISCELLANEOUS EXPENSE	10,834	35,514	15,221	17,000	17,000	17,000	17,000	17,000
0321	TELEPHONE/CELL PHONE/INTERNET	5,116	5,108	6,064	5,500	5,500	5,500	5,500	5,500
0381	ELECTRIC SERVICE	88,807	130,360	171,387	90,000	120,000	120,000	120,000	120,000
0382	WATER, SEWER, & STORMWATER	4,521	6,346	8,990	6,000	6,000	6,000	6,000	6,000
0383	NATURAL GAS SERVICE	25,368	26,881	40,595	32,000	32,000	32,000	32,000	32,000
0384	REFUSE DISPOSAL	4,266	4,162	4,591	4,500	4,500	4,500	4,500	4,500
0401	BUILDING MAINTENANCE	63,141	66,633	88,129	45,000	60,000	60,000	60,000	60,000
0402	EQUIPMENT MAINTENANCE	-	1,685	6,920	10,000	10,000	10,000	10,000	10,000
0520	BUILDING IMPROVEMENTS	-	-	-	1,000	1,000	1,000	1,000	1,000
	SUBTOTAL	202,053	276,689	341,897	211,000	256,000	256,000	256,000	256,000
CAPITAL OUTLAY (101-45-520-4)									
0550	MOTOR VEHICLE	-	-	-	-	-	-	-	-
	SUBTOTAL	206,241	277,736	343,101	211,000	256,000	256,000	256,000	256,000
<u>PARK AREAS</u>									
PERSONAL SERVICES (101-45-522-1)									
0101	SALARIES - FT & PT - REGULAR	94,872	114,134	120,667	126,150	135,500	140,000	145,000	150,000
0103	SALARIES - FT - 1.5	804	415	-	8,000	8,000	8,000	8,000	8,000
0104	SALARIES - FT - 2.0	342	387	-	2,000	2,000	2,000	2,000	2,000
0105	SALARIES - TEMP - SUMMER SEASONAL	26,024	20,443	20,279	26,900	27,500	29,000	31,000	32,500
0109	SALARIES - PART TIME-RINK ATTENDANT	12,587	3,305	6,039	10,000	10,000	10,000	10,000	10,000
0112	SALARIES - JOB DIFFERENTIAL	279	1,204	390	-	-	-	-	-
0121	PERA CONTRIBUTIONS	7,615	7,966	9,047	10,200	10,950	11,275	11,625	11,975
0122	FICA CONTRIBUTIONS	8,281	8,092	8,801	10,750	11,350	11,700	12,050	12,450
0123	MEDICARE CONTRIBUTIONS	1,937	1,893	2,058	2,500	2,700	2,800	2,900	3,000
0124	VEBA CONTRIBUTIONS	750	750	1,313	750	1,500	1,500	1,500	1,500
0131	HEALTH INSURANCE	23,227	25,050	11,227	27,150	-	-	-	-
0132	DENTAL INSURANCE	1,901	1,902	1,820	1,900	2,750	2,750	2,750	2,750
0133	LIFE INSURANCE	240	240	220	300	300	300	300	300
0142	UNEMPLOYMENT COMP BENEFITS	-	-	246	-	-	-	-	-
0151	WORKERS COMP INSURANCE	8,540	17,260	18,342	17,500	19,850	19,850	19,850	19,850
	SUBTOTAL	187,399	203,041	200,448	244,100	232,400	239,175	246,975	254,325

2023 Budget

GENERAL FUND									
FUND 101									
Acct #	Account Description	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2022 ADOPTED	2023 ADOPTED	2024 PLANNING	2025 PLANNING	2026 PLANNING
SUPPLIES (101-45-522-2)									
0200	OFFICE SUPPLIES	184	201	20	300	300	300	300	300
0212	MOTOR FUELS	8,909	11,826	11,486	13,000	13,000	13,000	13,000	13,000
0215	SHOP MATERIALS	1,145	-	-	100	100	100	100	100
0219	OTHER OPERATING SUPPLIES	43,829	31,602	38,127	30,000	33,000	33,000	33,000	33,000
0229	OTHER MAINTENANCE SUPPLIES	6,185	7,125	6,559	7,500	7,500	7,500	7,500	7,500
0240	SMALL TOOLS & EQUIPMENT	-	-	-	500	500	500	500	500
0581	OTHER EQUIPMENT (-5,000) SEC CAM	-	-	-	-	3,500	3,500	3,500	3,500
	SUBTOTAL	<u>60,252</u>	<u>50,754</u>	<u>56,192</u>	<u>51,400</u>	<u>57,900</u>	<u>57,900</u>	<u>57,900</u>	<u>57,900</u>
OTHER SERVICES & CHARGES (101-45-522-3)									
0305	MEDICAL & DENTAL FEES	-	-	-	-	-	-	-	-
0307	CONTRACTED - CAMPGROUND HOSTS	-	-	-	-	-	-	-	-
0319	MISCELLANEOUS EXPENSE	1,982	2,261	4,103	3,000	3,000	3,000	3,000	3,000
0321	TELEPHONE/CELL PHONE/INTERNET	2,907	2,958	2,968	3,750	3,750	3,750	3,750	3,750
0331	TRAVEL/TRAINING/CONFERENCE	408	1,101	351	500	500	500	500	500
0361	PROPERTY & LIABILITY INSURANCE	39,515	42,997	45,904	43,000	47,000	47,000	47,000	47,000
0380	FUEL OIL	2,763	1,741	2,811	2,500	2,500	2,500	2,500	2,500
0381	ELECTRIC SERVICE	13,173	33,939	6,431	17,500	17,500	17,500	17,500	17,500
0382	WATER, SEWER, & STORMWATER	20,403	21,851	20,737	15,000	15,000	15,000	15,000	15,000
0383	NATURAL GAS SERVICE	4,865	5,383	7,083	5,500	5,500	5,500	5,500	5,500
0384	REFUSE DISPOSAL SERVICE	8,702	11,287	14,790	7,000	9,000	9,000	9,000	9,000
0401	BUILDING MAINTENANCE	4,249	693	4,597	5,000	5,000	5,000	5,000	5,000
0402	EQUIPMENT MAINTENANCE	8,072	10,538	2,370	7,500	9,000	9,000	9,000	9,000
0403	VEHICLE MAINTENANCE	2,135	4,340	2,637	2,000	2,000	2,000	2,000	2,000
0417	UNIFORM/SAFETY BOOTS	676	941	615	900	900	900	900	900
0499	COVID EXPENDITURES	6,666	1,423	-	-	-	-	-	-
0530	IMPROVEMENT OTHER THAN BLDG	5,060	3,109	3,485	7,500	7,500	7,500	7,500	7,500
	SUBTOTAL	<u>121,577</u>	<u>144,562</u>	<u>118,882</u>	<u>120,650</u>	<u>128,150</u>	<u>128,150</u>	<u>128,150</u>	<u>128,150</u>
CAPITAL OUTLAY (101-45-522-4)									
0590	BALLFIELD MAINT/IMPROV	1,624	72	22,762	-	-	-	-	-
0599	OTHER MAINT/IMPROV	-	13,387	-	-	-	-	-	-
	SUBTOTAL	<u>1,624</u>	<u>13,459</u>	<u>22,762</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	TOTAL PARK AREAS EXPENDITURES	<u>370,852</u>	<u>411,816</u>	<u>398,284</u>	<u>416,150</u>	<u>418,450</u>	<u>425,225</u>	<u>433,025</u>	<u>440,375</u>
PARK ACTIVITIES									
OTHER SERVICES & CHARGES (101-45-533-3)									
0652	COMMUNITY EDUCATION CONTRACT	79,473	79,826	81,973	81,750	84,100	86,500	88,950	88,950
	TOTAL PARK ACTIVITIES EXPENDITURES	<u>79,473</u>	<u>79,826</u>	<u>81,973</u>	<u>81,750</u>	<u>84,100</u>	<u>86,500</u>	<u>88,950</u>	<u>88,950</u>
	TOTAL EXPENDITURES	<u>675,266</u>	<u>853,571</u>	<u>932,253</u>	<u>816,300</u>	<u>860,950</u>	<u>875,125</u>	<u>885,375</u>	<u>892,725</u>

SENIOR CENTER

The City opened the Senior Center in 2004. This center was built as part of the Pine Valley Hockey Arena Complex. The City does not have any formal lease agreement with the CAHA regarding this facility nor does it directly contribute any financial monies to the Association for this space.

Goals and Objectives:

- Provide facility and meeting space for area seniors.
- Provide kitchen facility for senior dining and meals on wheels programs.

Personal Services:

- None directly funded by the City. Facility maintenance is performed by the City's Public Works staff.

Recent Achievements:

AEOA continued to deliver meal throughout the pandemic.

**City of Cloquet
2023 Budget**

FUND 101 GENERAL FUND									
FUND 101		2020	2021	2022	2022	2023	2024	2025	2026
Acct #	Account Description	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED	PLANNING	PLANNING	PLANNING
SENIOR CENTER									
EXPENDITURES									
SUPPLIES (101-45-550-2)									
0219	OTHER OPERATING SUPPLIES	45	86	365	100	100	100	100	100
0229	OTHER MAINTENANCE SUPPLIES	412	943	1,209	500	500	500	500	500
	SUBTOTAL	457	1,029	1,574	600	600	600	600	600
OTHER SERVICES (101-45-550-3)									
0361	PROPERTY & LIABILITY INSURANCE	-	-	-	-	-	-	-	-
0381	ELECTRICAL SERVICE	7,235	7,773	8,789	7,500	7,500	7,500	7,500	7,500
0382	WATER, SEWER, & STORMWATER	-	-	188	100	100	100	100	100
0383	NATURAL GAS SERVICE	1,163	1,124	1,016	2,700	2,700	2,700	2,700	2,700
0401	BLDG MAINTENANCE	5,262	606	7,330	3,000	3,000	3,000	3,000	3,000
0402	EQUIPMENT MAINTENANCE	-	-	-	-	-	-	-	-
	SUBTOTAL	13,661	9,503	17,322	13,300	13,300	13,300	13,300	13,300
CAPITAL OUTLAY (101-45-550-4)									
0520	BUILDINGS & STRUCTURES	-	-	-	-	-	-	-	-
0560	FURN & FIXTURES (+5,000)	-	-	-	-	-	-	-	-
0580	OTHER EQUIPMENT (+5,000) AIR CONDITIO	-	-	-	-	6,000	-	-	-
	SUBTOTAL	-	-	-	-	6,000	-	-	-
TOTAL EXPENDITURES		14,118	10,532	18,896	13,900	19,900	13,900	13,900	13,900

COMMUNITY DEVELOPMENT OPERATING

This department tracks municipal efforts in the area of administering economic development primarily through the efforts of the Economic Development Authority (EDA). The EDA is responsible for providing customer driven, problem solving, professional economic development advice, assist in the application and permit process, and serve as an advocate for economic development in line with the City's Comprehensive Plan, Economic Development Plan, City ordinances and goals established by the City Council and EDA.

Goals and Objectives:

- Lead the City's business recruitment, retention, and expansion initiatives.
- Implement marketing plans for the City of Cloquet.
- Coordinate the development of administration and economic development financing tools.
- Serve as the primary staff to the City's Economic Development Authority.
- Develop and maintain a comprehensive BRE (Business Retention and Expansion) and Outreach Program.
- Develop a Strategy for Hwy 33 Corridor. Specific Areas; 1) North Hwy 33 Business Park; 2) South Highway 33 and I-35.
- Conduct Outreach to Downtown Property Owners.

2023 Budget Impacts/Comments:

- (0101) The allocation of personnel was changed in 2019.
- (0304) General representation has been moved to Mayor/Council. Special legal items will still be charged to this code if warranted.
- (0450) With the Marketing Study nearly complete \$5,000 was budget yearly to finance the implementation of portions of the Study's recommendations.
- (576) A new website page dedicated to Economic Development was created in 2018.

Personal Services:

- Community Development Director

Recent Achievements:

- Continued BRE implementation and visits to key local businesses.
- Initiated and hired marketing firm to develop strategies for marketing the community and business park.
- Two single family homes developed on the old water tower site.
- Developed programs, offered loan deferrals, worked with the County and State to help with the economic issues related to the pandemic.

**City of Cloquet
2023 Budget**

FUND 101 GENERAL FUND									
FUND 101		2020	2021	2022	2022	2023	2024	2025	2026
Acct #	Account Description	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED	PLANNING	PLANNING	PLANNING
COMMUNITY DEVELOPMENT OPERATING									
EXPENDITURES									
PERSONAL SERVICES (101-46-600-1)									
0101	SALARIES-FT-REGULAR	99,611	102,700	105,800	105,250	108,400	111,650	115,000	115,000
0121	PERA CONTRIBUTION	7,718	7,664	7,894	7,900	8,150	8,400	8,600	8,600
0122	FICA CONTRIBUTION	6,197	6,180	6,274	6,550	6,725	6,900	7,100	7,100
0123	MEDICARE CONTRIBUTION	1,449	1,446	1,467	1,550	1,600	1,600	1,650	1,650
0131	HEALTH INSURANCE	9,495	10,177	10,887	11,000	11,475	12,000	12,500	12,500
0132	DENTAL INSURANCE	739	739	754	750	1,075	1,075	1,075	1,075
0133	LIFE INSURANCE	120	120	120	150	150	150	150	150
0151	WORKERS COMP INSURANCE	673	1,118	1,362	1,200	1,500	1,500	1,500	1,500
	SUBTOTAL	126,002	130,144	134,558	134,350	139,075	143,275	147,575	147,575
SUPPLIES (101-46-600-2)									
0200	OFFICE SUPPLIES	479	213	393	500	500	500	500	500
0571	OFFICE EQUIPMENT (-5000)	-	-	-	-	-	-	-	-
	SUBTOTAL	479	213	393	500	500	500	500	500
OTHER SERVICES (101-46-600-3)									
0313	CONSULTANT (TIF 2019&2020/Housing 2024)	22,576	3,800	1,969	1,000	1,000	22,500	1,000	1,000
0314	BROADBAND - RESCUE FUNDS	-	-	-	300,000	-	-	-	-
0319	MISCELLANEOUS EXPENSE	5,514	12,986	18,390	14,000	4,000	4,000	4,000	4,000
0321	TELEPHONE/CELL PHONE/INTERNET	1,302	1,306	1,301	1,500	1,000	1,000	1,000	1,000
0331	TRAVEL/SCHOOL/CONFERENCE	416	484	173	1,000	1,500	1,500	1,500	1,500
0404	MACH & EQUIP MAINT-CONTRACTOR	1,303	950	881	500	500	500	500	500
0410	COMPUTER MAINTENANCE	200	-	-	2,000	-	-	-	-
0433	DUES & SUBSCRIPTIONS	3,201	4,659	2,910	4,600	4,600	4,600	4,600	4,600
0450	MARKETING	921	1,231	5,092	5,000	5,000	5,000	5,000	5,000
0575	COMPUTER EQUIPMENT	-	-	-	-	-	-	-	-
0576	COMPUTER SOFTWARE - EDA Website Page	-	2,317	2,373	-	2,500	2,500	2,500	2,500
	SUBTOTAL	35,433	27,733	33,089	329,600	20,100	41,600	20,100	20,100
CAPITAL OUTLAY (101-46-600-4)									
0530	IMPROVEMENTS OTHER THAN BLDG	-	-	-	-	-	-	-	-
	TOTAL EXPENDITURES	161,914	158,090	168,041	464,450	159,675	185,375	168,175	168,175

COMMUNITY DEVELOPMENT OTHER

The City Council has prioritized the management and development of community events within the City. The City currently contracts with an individual to manage the 4th of July celebration and the Committee working on that event and the Home for the Holidays celebration working with our business community.

The City has a lodging tax was first put into City Code in 1990 and is collected from local hotels/motels for the purpose of promoting community tourism. The 3% tax is collected by the City and then dedicated to the local convention and visitor's bureau housed through the local Chamber of Commerce. The Chamber Tourism Committee oversees the use of these monies.

Goals and Objectives:

- The program provides local dollars to support tourism and promotion of the community.

2023 Budget Impacts/Comments:

- Community Events (0650) The City increased its contribution to community events administration.
- Lodging Tax (0652) The revenues are budgeted to remain flat since no new hotels/motels have been constructed in the community. Significantly less in 2020 due to the pandemic.

Personal Services:

- Contracted Services

Recent Achievements:

- City contracted with the Pine Knot to organize the 4th of July celebration.

OTHER FINANCING USES TRANSFERS

The City makes a variety of transfers each year for several reasons and causes. Those transfers of funds from the General Fund are monitored in this area.

2023 Budget Impacts/Comments:

- (0722) Transfers are to fund operations of the Library and are a result of State mandated Maintenance of Effort (MOE) and Fund Balance Policy requirements.

**City of Cloquet
2023 Budget**

GENERAL FUND									
FUND 101									
Acct #	Account Description	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2022 ADOPTED	2023 ADOPTED	2024 PLANNING	2025 PLANNING	2026 PLANNING
COMMUNITY DEVELOPMENT OTHER									
COMMUNITY EVENTS									
OTHER SERVICES & CHARGES (101-46-675-3)									
0650	EVENTS COORDINATION	15,000	19,000	25,059	15,000	15,000	15,000	15,000	15,000
	SUBTOTAL	15,000	19,000	25,059	15,000	15,000	15,000	15,000	15,000
CHAMBER OF COMMERCE									
OTHER SERVICES & CHARGES (101-46-680-3)									
0652	LODGING TAX DISTRIBUTION	48,555	58,614	71,390	52,250	52,250	52,250	52,250	52,250
	SUBTOTAL	48,555	58,614	71,390	52,250	52,250	52,250	52,250	52,250
	TOTAL COMMUNITY DEVELOPMENT OTHER	63,555	77,614	96,448	67,250	67,250	67,250	67,250	67,250
	TOTAL EXPENDITURES	7,314,497	7,635,117	8,528,916	8,396,500	8,360,790	8,618,500	8,874,650	9,023,575
OTHER FINANCING USES									
TRANSFERS (101-98-830-7)									
0722	TFR TO LIBRARY	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000
0723	TFR TO PERM IMPROVEMENT FUND	-	435,000	-	-	-	-	-	-
0732	TFR TO PUBLIC FACILITIES PLANNING	-	-	-	-	-	-	-	-
0734	TFR TO REVOLVING CAPITAL PROJECTS	-	-	-	-	-	-	-	-
0735	TFR TO PUBLIC WORKS RESERVE	-	-	-	-	-	-	-	-
0750	TFR TO EMPLOYEE SEVERANCE FUND	-	-	-	-	-	-	-	-
0755	TFR TO COMMUNITY DEVELOPMENT	-	-	-	-	-	-	-	-
0758	TFR TO SENIOR CENTER	-	-	-	-	-	-	-	-
0792	TFR TO CITY SALES TAX PROJECTS	-	-	-	-	-	-	-	-
	SUBTOTAL	200,000	635,000	200,000	200,000	200,000	200,000	200,000	200,000
	TOTAL FINANCING USES	200,000	635,000	200,000	200,000	200,000	200,000	200,000	200,000
	TOTAL EXPEND & FINANCING USES	7,514,497	8,270,117	8,728,916	8,596,500	8,560,790	8,818,500	9,074,650	9,223,575

GENERAL FUND REVENUES

Items to note for General Fund revenues are:

- (1010) Property Taxes - As a result of the loss of Local Government Aid, the City has been required to substantially increase its reliance in property taxes to fund General Fund operations. The City increased its property tax levy in 2023 by 6.23%.
- (2210) Building Permits - These revenues have recovered from the great recession.
- (3401) Local Government Aid (LGA) - This is the most significant revenue source received by the City of Cloquet. The State of Minnesota disburses this aid based on formulas created to try and level the cost of services for all communities. The budget reflects level aid by the State but anticipating transferring out part of the proceeds to fund debt or capital items.
- (4201) Scanlon - The City provides law enforcement services, under contract, for the City of Scanlon.
- (4202) School Police Officer - The City has worked with the Cloquet School District to place a police officer in the school buildings during the school year. The District reimburses the City for the costs associated with this officer during the school year and the remainder of the costs are funded by the City.
- (6210) Interest – The City uses historical averages to forecast interest earnings.
- (6220) Rents & Royalties – Rents are a result of antenna tower rentals at Pine Valley, water tower, Midway Township and Duluth.
- (6245) The City has a yearly lease with the Cloquet Amateur Hockey Association, School District, and Wilderness for use of the hockey arena.
- (6260) The City receives funds through its Charitable Gambling Ordinance.
- (6291) The City receives \$475 per month from AEOA for the use of the senior center kitchen. Under a lease agreement, AEOA uses the kitchen to provide senior dining and the meals-on-wheels program.
- (9217
-9220) The Utility Funds transfer money to support their share of City Hall, garage, and personnel costs provided by the General Fund.
- (9235) The Cable TV transfer is for the support and administration provided by the General Fund.
- (9255) The TIF District transfer is for the 10% administrative cost for continued reporting and monitoring of the TIF agreements.
- (9256) The Landfill Host Fee Fund transfers 25% of the landfill host fee to the General Fund in accordance with the host fee agreement.

**City of Cloquet
2023 Budget**

FUND 101 GENERAL FUND									
FUND 101		2020	2021	2022	2022	2023	2024	2025	2026
Acct #	Account Description	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED	PLANNING	PLANNING	PLANNING
REVENUES									
TAXES (101-31-310 & 340-0)									
1010	CURRENT PROPERTY TAXES	2,117,748	2,163,304	2,347,484	2,362,200	2,568,390	2,643,825	2,919,825	3,070,650
1020	DELINQUENT PROPERTY TAXES	51,438	32,147	30,041	-	-	-	-	-
1410	LODGING TAX	51,111	61,699	75,147	55,000	55,000	55,000	55,000	55,000
	SUBTOTAL	2,220,297	2,257,150	2,452,672	2,417,200	2,623,390	2,698,825	2,974,825	3,125,650
LICENSES AND PERMITS (101-32-320 & 322-0)									
2110	ALCOHOLIC BEVERAGES	20,900	10,088	20,355	30,000	20,000	20,000	20,000	20,000
2190	OTHER BUSINESS LICENSE	4,430	8,585	9,640	12,000	10,000	10,000	10,000	10,000
2210	BUILDING PERMIT - CITY	104,839	109,450	80,070	100,000	100,000	105,000	105,000	105,000
2220	BUILDING PERMITS - STATE	4,898	5,557	4,222	6,000	6,000	6,000	6,000	6,000
2225	MECHANICAL PERMITS	3,201	2,945	2,890	4,000	3,000	3,000	3,000	3,000
2227	I&I PERMIT	-	20,200	15,500	15,000	18,000	18,000	18,000	18,000
2230	PLUMBING PERMITS - CITY	5,080	5,556	3,390	10,000	6,000	6,000	6,000	6,000
2235	PLUMBING PERMITS - WLSSD	489	489	1,579	2,000	2,000	2,000	2,000	2,000
2260	EXCAVATION LICENSES	2,575	1,400	1,475	2,500	1,500	1,500	1,500	1,500
2270	GRADING PERMITS	59	122	-	250	150	150	150	150
2280	RENTAL PERMITS & INSPECTIONS	-	-	-	-	-	-	-	-
2290	OTHER PERMITS	1,117	1,382	1,177	3,000	1,500	1,500	1,500	1,500
	SUBTOTAL	147,587	165,774	140,298	184,750	168,150	173,150	173,150	173,150
INTERGOVERNMENTAL (101-33-331, 334 & 336-0)									
3160	FEDERAL GRANTS-OTHER	19,106	693,398	667,308	2,500	2,500	2,500	2,500	2,500
3160	FEDERAL GRANTS-CARES	930,226	-	-	-	-	-	-	-
3160	FEDERAL GRANTS-RESCUE (REVENUE LOSS)	-	-	-	230,000	-	-	-	-
3160	FEDERAL GRANTS-RESCUE (BROADBAND)	-	-	-	300,000	-	-	-	-
3401	LOCAL GOVT AID (LGA)	2,680,626	2,769,892	2,822,834	2,822,800	2,895,000	2,930,000	2,980,000	2,980,000
3402	MARKET VALUE CREDIT	393	418	469	-	-	-	-	-
3407	PERA AID	-	-	-	-	-	-	-	-
3418	MSA MAINTENANCE	294,936	241,619	302,860	285,000	300,000	300,000	300,000	300,000
3430	INSUR PREM TAX-P.D.	212,648	173,127	205,337	220,000	220,000	225,000	225,000	225,000
3460	STATE GRANTS - HIGHWAYS	-	-	-	-	-	-	-	-
3490	STATE GRANTS - OTHER	20,309	24,864	40,546	20,000	20,000	20,000	20,000	20,000
3491	STATE GRANT - DISABILITY HEALTH	9,132	14,813	10,891	15,000	15,000	15,000	15,000	15,000
3492	STATE GRANT - PRESIDENTIAL PRIMARY	8,255	-	-	-	-	10,000	-	-
3495	POLICE OT GRANTS	11,255	-	-	10,000	10,000	10,000	10,000	10,000
3619	COUNTY GRANTS - HWYS	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800
3690	COUNTY/LOCAL GRANTS - OTHER	5,031	32,918	60,000	10,000	-	-	-	-
3695	SCHOOL GRANTS - OTHER	-	-	-	-	-	-	-	-
	SUBTOTAL	4,193,717	3,952,849	4,112,044	3,917,100	3,464,300	3,514,300	3,554,300	3,554,300
CHARGES FOR SERVICES (101-34-341, 342, 343 & 347-0)									
4103	ZONING & SUBD FEES	6,625	5,191	9,836	7,000	7,000	7,000	7,000	7,000
4104	PLAN CHECK FEES	25,407	18,528	15,433	30,000	25,000	25,000	25,000	25,000
4106	LABOR, EQUIP - PLANNING AND ZONING	-	2,300	-	-	-	-	-	-
4107	ASSESSMENT SEARCHES	28,250	25,450	16,500	20,000	23,000	24,000	25,000	25,000
4190	OTHER FEES - GENERAL GOVERNMENT	25,338	25,517	25,678	35,000	35,000	35,000	35,000	35,000
4201	SCANLON POLICING SERVICES	126,818	129,100	130,649	129,000	136,750	140,000	143,000	146,000
4202	SCHOOL POLICE OFFICER	40,291	64,801	75,174	74,500	76,700	79,000	81,350	81,350
4203	POLICE REPORTS	636	508	525	1,000	1,000	1,000	1,000	1,000
4250	LABOR, EQUIP - PUBLIC SAFETY	39	-	-	-	-	-	-	-
4255	POLICE REIMBURSEMENTS	1,950	450	11,932	15,000	15,000	15,000	15,000	15,000
4256	SRO OT REIMBURSEMENTS	585	1,395	2,183	3,000	3,000	3,000	3,000	3,000
4290	OTHER FEES - PUBLIC SAFETY	6,921	4,555	3,163	7,000	7,000	7,000	7,000	7,000
4350	LABOR, EQUIP - STREETS	25,863	31,377	26,479	30,000	30,000	30,000	30,000	30,000
4390	OTHER FEES	-	-	560	-	-	-	-	-
4720	SWIMMING POND FEES	-	7,375	(987)	55,000	55,000	55,000	55,000	55,000
4730	PARK FEES	6,895	9,268	8,775	7,000	7,000	7,000	7,000	7,000
4740	PARK & RECREATION CONCESSIONS	-	1,473	13,523	10,000	10,000	10,000	10,000	10,000
4755	CAMPING REVENUES	30,750	44,314	41,363	40,000	40,000	40,000	40,000	40,000
	SUBTOTAL	326,368	371,602	380,785	463,500	471,450	478,000	484,350	487,350

**City of Cloquet
2023 Budget**

GENERAL FUND									
FUND 101									
Acct #	Account Description	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2022 ADOPTED	2023 ADOPTED	2024 PLANNING	2025 PLANNING	2026 PLANNING
FINES & FORFEITS (101-35-351-0)									
5110	COURT FINES	36,672	55,499	64,833	50,000	50,000	50,000	50,000	50,000
5150	POLICE FORFEITURES & RPA	1,632	6,636	471	10,000	10,000	10,000	10,000	10,000
5160	ADMINISTRATION FINES	-	-	-	-	-	-	-	-
5190	OTHER FINES	360	-	-	-	-	-	-	-
	SUBTOTAL	38,664	62,135	65,304	60,000	60,000	60,000	60,000	60,000
MISCELLANEOUS (101-36-362-0)									
6210	INTEREST EARNINGS	71,124	2,034	30,549	100,000	150,000	200,000	250,000	250,000
6220	RENTS & ROYALTIES	70,786	71,555	128,156	75,000	75,000	75,000	75,000	75,000
6230	CONTRIBUTIONS & DONATIONS	1,717	2,180	20,267	20,000	20,000	20,000	20,000	20,000
6240	CYBSA LEASE	3,000	3,000	-	3,000	3,000	3,000	3,000	3,000
6243	ISD #94 HOCKEY ARENA LEASE	129,582	134,765	112,846	138,800	142,950	147,300	152,000	152,000
6244	WILDERNESS LEASE	30,000	35,000	29,431	36,000	37,000	38,000	39,000	39,000
6245	CAHA ICE ARENA LEASE	45,000	25,000	26,088	25,000	25,000	25,000	25,000	25,000
6247	FDLTCC - HILLTOP LEASE	4,637	-	-	5,000	-	-	-	-
6250	MISCELLANEOUS REFUNDS	14,886	4,639	3,012	15,000	15,000	15,000	15,000	15,000
6251	WORK COMPENSATION REFUNDS	18,721	21,472	24,595	3,000	3,000	3,000	3,000	3,000
6252	LIABILITY INSURANCE REFUNDS	5,882	29,492	21,696	2,000	2,000	2,000	2,000	2,000
6260	CHARITABLE GAMBLING PROCEEDS	26,093	32,397	23,393	25,000	25,000	25,000	25,000	25,000
6290	OTHER REVENUE	19,175	8,997	93,834	10,000	10,000	10,000	10,000	10,000
6292	SENIOR CENTER RENT	6,475	6,000	5,525	7,000	7,000	8,000	8,000	8,000
6299	TIF DEV/BOND FEE	8,236	53,800	-	-	-	-	-	-
	SUBTOTAL	455,314	430,331	519,392	464,800	514,950	571,300	627,000	627,000
	TOTAL REVENUES	7,381,947	7,239,841	7,670,495	7,507,350	7,302,240	7,495,575	7,873,625	8,027,450
OTHER FINANCING SOURCES									
OTHER (101-39-391-0)									
9110	SALE OF CAPITAL ASSETS	-	33,950	-	-	-	-	-	-
	SUBTOTAL	-	33,950	-	-	-	-	-	-
TRANSFERS (101-39-392-0)									
9213	TFR FROM PERMANENT IMPROVEMENT	-	-	-	-	-	-	-	-
9217	TFR FROM STORMWATER FUND	210,000	220,000	230,000	230,000	250,000	250,000	250,000	250,000
9218	TFR FROM WATER IN TOWN	370,000	400,000	410,000	410,000	420,000	430,000	440,000	440,000
9219	TFR FROM SEWER FUND	225,000	235,000	240,000	240,000	245,000	250,000	255,000	255,000
9220	TFR FROM WATER LSW	140,000	155,000	160,000	160,000	165,000	170,000	175,000	175,000
9235	TFR FROM CABLE TV	30,000	25,000	20,000	20,000	17,500	15,000	15,000	15,000
9255	TFR FROM TIF DISTRICT FUNDS	18,196	12,808	17,749	17,950	20,050	20,050	20,050	20,050
9256	TFR FROM LANDFILL HOST FUND	20,593	42,227	36,211	15,000	25,000	15,000	15,000	15,000
9260	TFR FROM PARK	-	-	-	-	-	-	-	-
	SUBTOTAL	1,013,789	1,090,035	1,113,960	1,092,950	1,142,550	1,150,050	1,170,050	1,170,050
	TOTAL FINANCING SOURCES	1,013,789	1,123,985	1,113,960	1,092,950	1,142,550	1,150,050	1,170,050	1,170,050
	TOTAL REV & FINANCING SOURCES	8,395,736	8,363,826	8,784,455	8,600,300	8,444,790	8,645,625	9,043,675	9,197,500
	CHANGE IN FUND BALANCE	881,239	93,704	55,539	3,800	(116,000)	(172,875)	(30,975)	(26,075)
	FUND BALANCE JANUARY 1ST *	2,958,651	3,839,893	3,933,597	3,933,597	3,989,136	3,873,136	3,700,261	3,669,286
	FUND BALANCE DECEMBER 31ST	3,839,890	3,933,597	3,989,136	3,937,397	3,873,136	3,700,261	3,669,286	3,643,211
	Committed for cash flows	2,399,187	2,466,598	2,585,159	2,592,500	2,731,695	2,786,913	2,949,913	3,025,325

**SPECIAL
REVENUE
FUNDS**

COMMUNITY DEVELOPMENT LOAN FUNDS

Special funds were created as a result of the receipt of a variety of federal, state and local grants. In 2010 the City created a Local Development Organization (Cloquet Economic Development Authority) to take control of some of the repaid loan money and make more loans. The LDO has more flexibility in awarding loans than the City. In 2011 the City analyzed the money in the loan funds and reorganized the loan funds as follows:

LDO Loan Fund #201 (EDA) – to collect loan repayments from other funds and make less restrictive loans in the future.

Federal CDBG Loan Fund #202 (EDA) – to make loans from Federal loan repayments.

Economic Development Loan Fund #203 (City) – to make loans from City funds.

State SCDG/MIF Loan Fund #204 (EDA) – this fund was closed in 2018. The City paid 20% of the cash balance to the State and transferred 80% of the cash balance to the LDO Loan Fund #201. The State had a limited option available to do this by June 2018.

Revolving SCDP Loan Fund #206 (EDA) – to issue grants and loans from the State of Minnesota Small Cities Development Program (SCDP), the original grant was awarded in 2004 and loan repayments from the 2015 SCDP grant will be funneled back to this fund.

Recent Achievements:

- Created a grant program for the West End.
- Issued a variety of loans through the above programs during the most recent calendar year.

**City of Cloquet
2023 Budget**

FUND 201 LDO LOAN (EDA)		2020	2021	2022	2022	2023	2024	2025	2026
Acct #	Account Description	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED	PLANNING	PLANNING	PLANNING
EXPENDITURES									
	OTHER SERVICES (201-46-600-3)								
0304	LEGAL FEES	-	643	-	1,500	1,500	1,500	1,500	1,500
0313	CONSULTANT FEES	-	1,820	-	700	700	700	700	700
0319	MISCELLANEOUS EXPENSE	-	-	-	-	-	-	-	-
	TOTAL EXPENDITURES	<u>-</u>	<u>2,463</u>	<u>-</u>	<u>2,200</u>	<u>2,200</u>	<u>2,200</u>	<u>2,200</u>	<u>2,200</u>
REVENUES									
	MISCELLANEOUS LDO (201-36-201-0)								
6217	LOAN REPAYMENTS	-	2,337	4,687	4,350	4,350	4,350	4,350	4,350
	SUBTOTAL	<u>-</u>	<u>2,337</u>	<u>4,687</u>	<u>4,350</u>	<u>4,350</u>	<u>4,350</u>	<u>4,350</u>	<u>4,350</u>
	MISCELLANEOUS FEDERAL (201-36-202-0)								
6217	LOAN REPAYMENTS	3,017	712	(1,618)	23,500	15,300	15,300	15,300	15,300
	SUBTOTAL	<u>3,017</u>	<u>712</u>	<u>(1,618)</u>	<u>23,500</u>	<u>15,300</u>	<u>15,300</u>	<u>15,300</u>	<u>15,300</u>
	MISCELLANEOUS STATE (201-36-204-0)								
6217	LOAN REPAYMENTS	1,647	1,417	419	19,000	-	-	-	-
	SUBTOTAL	<u>1,647</u>	<u>1,417</u>	<u>419</u>	<u>19,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	MISCELLANEOUS OTHER (201-36-362-0)								
6290	OTHER REVENUE	-	34,700	565	-	-	-	-	-
	TOTAL REVENUES	<u>4,663</u>	<u>39,166</u>	<u>4,054</u>	<u>46,850</u>	<u>19,650</u>	<u>19,650</u>	<u>19,650</u>	<u>19,650</u>
OTHER FINANCING SOURCES									
	TRANSFERS (201-39-392-0)								
9242	TFR FROM CD FEDERAL LOAN	146,706	-	-	-	-	-	-	-
9243	TFR FROM CD STATE LOAN	-	-	-	-	-	-	-	-
	TOTAL FINANCING SOURCES	<u>146,706</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	TOTAL REV & FINANCING SOURCES	<u>151,369</u>	<u>39,166</u>	<u>4,054</u>	<u>46,850</u>	<u>19,650</u>	<u>19,650</u>	<u>19,650</u>	<u>19,650</u>
	CHANGE IN FUND BALANCE	151,369	36,703	4,054	44,650	17,450	17,450	17,450	17,450
	FUND BALANCE JANUARY 1ST	<u>969,591</u>	<u>1,120,960</u>	<u>1,157,666</u>	<u>1,157,666</u>	<u>1,161,720</u>	<u>1,179,170</u>	<u>1,196,620</u>	<u>1,214,070</u>
	FUND BALANCE DECEMBER 31ST	<u>1,120,960</u>	<u>1,157,666</u>	<u>1,161,720</u>	<u>1,202,316</u>	<u>1,179,170</u>	<u>1,196,620</u>	<u>1,214,070</u>	<u>1,231,520</u>

Revised Fund Balance due to GASB #65.

**City of Cloquet
2023 Budget**

FEDERAL CDBG LOAN (EDA)									
FUND 202									
Acct #	Account Description	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2022 ADOPTED	2023 ADOPTED	2024 PLANNING	2025 PLANNING	2026 PLANNING
EXPENDITURES									
OTHER SERVICES (202-46-600-3)									
0304	LEGAL FEES	4,677	3,980	13,231	2,500	5,000	5,000	5,000	5,000
0313	CONSULTANT FEES	6,000	19,126	6,163	15,000	5,000	5,000	5,000	5,000
0319	MISCELLANEOUS EXPENSE	5,331	73,583	22,964	-	-	-	-	-
	SUBTOTAL	16,007	96,689	42,358	17,500	10,000	10,000	10,000	10,000
	TOTAL EXPENDITURES	16,007	96,689	42,358	17,500	10,000	10,000	10,000	10,000
OTHER FINANCING USES									
TRANSFERS (202-98-830-7)									
0720	TFR TO GENERAL FUND	-	-	-	-	-	-	-	-
0755	TFR TO LDO FUND	146,706	-	-	-	-	-	-	-
	TOTAL FINANCING USES	146,706	-	-	-	-	-	-	-
	TOTAL EXPEND & FINANCING USES	162,713	96,689	42,358	17,500	10,000	10,000	10,000	10,000
REVENUES									
INTERGOVERNMENTAL (202-33-334 & 336-0)									
3690	COUNTY GRANTS	-	-	-	-	-	-	-	-
	SUBTOTAL	-	-	-	-	-	-	-	-
MISCELLANEOUS (202-36-362-0)									
6210	INTEREST EARNINGS	10,600	300	2,600	10,000	10,000	10,000	10,000	10,000
6217	LOAN REPAYMENTS	-	-	-	-	-	-	-	-
6290	OTHER REVENUE	700	-	-	-	-	-	-	-
	SUBTOTAL	11,300	300	2,600	10,000	10,000	10,000	10,000	10,000
	TOTAL REVENUES	11,300	300	2,600	10,000	10,000	10,000	10,000	10,000
	CHANGE IN FUND BALANCE	(151,413)	(96,389)	(39,758)	(7,500)	-	-	-	-
	FUND BALANCE JANUARY 1ST	844,125	692,712	596,323	596,323	556,565	556,565	556,565	556,565
	FUND BALANCE DECEMBER 31ST	692,712	596,323	556,565	588,823	556,565	556,565	556,565	556,565

Revised Fund Balance due to GASB #65.

**City of Cloquet
2023 Budget**

ECONOMIC DEVELOPMENT LOAN (CITY)									
FUND 203									
Acct #	Account Description	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2022 ADOPTED	2023 ADOPTED	2024 PLANNING	2025 PLANNING	2026 PLANNING
EXPENDITURES									
	OTHER SERVICES (203-46-600-3)								
0304	LEGAL FEES	-	-	-	1,000	1,000	1,000	1,000	1,000
0313	CONSULTANT FEES	-	-	-	1,000	1,000	1,000	1,000	1,000
0319	MISCELLANEOUS EXPENSE	-	-	-	-	-	-	-	-
	TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>
REVENUES									
	MISCELLANEOUS (203-36-205-0)								
6217	LOAN REPAYMENTS	<u>1,216</u>	<u>1,213</u>	<u>1,056</u>	<u>11,550</u>	<u>11,550</u>	<u>11,550</u>	<u>11,550</u>	<u>11,550</u>
	SUBTOTAL	<u>1,216</u>	<u>1,213</u>	<u>1,056</u>	<u>11,550</u>	<u>11,550</u>	<u>11,550</u>	<u>11,550</u>	<u>11,550</u>
	TOTAL REVENUES	<u>1,216</u>	<u>1,213</u>	<u>1,056</u>	<u>11,550</u>	<u>11,550</u>	<u>11,550</u>	<u>11,550</u>	<u>11,550</u>
OTHER FINANCING SOURCES									
	TRANSFERS (203-39-392-0)								
9240	TFR FROM CD OPERATING	-	-	-	-	-	-	-	-
9242	TFR FROM FEDERAL LOAN	-	-	-	-	-	-	-	-
9244	TFR FROM CDIC LOAN FUND	-	-	-	-	-	-	-	-
	TOTAL FINANCING SOURCES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	TOTAL REV & FINANCING SOURCES	<u>1,216</u>	<u>1,213</u>	<u>1,056</u>	<u>11,550</u>	<u>11,550</u>	<u>11,550</u>	<u>11,550</u>	<u>11,550</u>
	CHANGE IN FUND BALANCE	1,216	1,213	1,056	9,550	9,550	9,550	9,550	9,550
	FUND BALANCE JANUARY 1ST	<u>367,135</u>	<u>368,351</u>	<u>369,563</u>	<u>369,563</u>	<u>370,619</u>	<u>380,169</u>	<u>389,719</u>	<u>399,269</u>
	FUND BALANCE DECEMBER 31ST	<u>368,351</u>	<u>369,563</u>	<u>370,619</u>	<u>379,113</u>	<u>380,169</u>	<u>389,719</u>	<u>399,269</u>	<u>408,819</u>

**City of Cloquet
2023 Budget**

REVOLVING SCDP (EDA)									
FUND 206									
Acct #	Account Description	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2022 ADOPTED	2023 ADOPTED	2024 PLANNING	2025 PLANNING	2026 PLANNING
EXPENDITURES									
	OTHER SERVICES (206-46-600-3)								
0318	GRANTS & LOANS FROM REPAYMENTS	-	10,000	20,000	10,000	10,000	-	-	-
0319	MISCELLANEOUS	24,497	10,000	46	-	-	-	-	-
	TOTAL EXPENDITURES	<u>24,497</u>	<u>20,000</u>	<u>20,046</u>	<u>10,000</u>	<u>10,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
REVENUES									
	INTERGOVERNMENTAL								
	FEDERAL GRANTS (206-33-331-0)								
3160	FEDERAL GRANTS	-	-	-	-	-	-	-	-
	SUBTOTAL	-	-	-	-	-	-	-	-
	MISCELLANEOUS (206-36-362-0)								
6217	LOAN REPAYMENTS	7,902	9,833	21,508	8,000	6,750	3,400	-	-
6290	OTHER REVENUE	-	-	-	-	-	-	-	-
	SUBTOTAL	<u>7,902</u>	<u>9,833</u>	<u>21,508</u>	<u>8,000</u>	<u>6,750</u>	<u>3,400</u>	<u>-</u>	<u>-</u>
	TOTAL REVENUES	<u>7,902</u>	<u>9,833</u>	<u>21,508</u>	<u>8,000</u>	<u>6,750</u>	<u>3,400</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES									
	TRANSFERS (206-39-392-0)								
9240	TFR FROM CD REVOLVING 208	-	-	-	-	-	-	-	-
	TOTAL FINANCING SOURCES	-	-	-	-	-	-	-	-
	TOTAL REV & FINANCING SOURCES	<u>7,902</u>	<u>9,833</u>	<u>21,508</u>	<u>8,000</u>	<u>6,750</u>	<u>3,400</u>	<u>-</u>	<u>-</u>
	CHANGE IN FUND BALANCE	(16,595)	(10,167)	1,462	(2,000)	(3,250)	3,400	-	-
	FUND BALANCE JANUARY 1ST	<u>73,910</u>	<u>57,315</u>	<u>47,148</u>	<u>47,148</u>	<u>48,610</u>	<u>45,360</u>	<u>48,760</u>	<u>48,760</u>
	FUND BALANCE DECEMBER 31ST	<u>57,315</u>	<u>47,148</u>	<u>48,610</u>	<u>45,148</u>	<u>45,360</u>	<u>48,760</u>	<u>48,760</u>	<u>48,760</u>

Revised Fund Balance due to GASB #65.

LIBRARY FUND

The Library Fund is a special fund that was established to finance the Public Library System. The City, by ordinance, created a separate library board to manage and oversee the municipal library. All expenditures for the operation of the library are charged to this fund. Revenue consists of property taxes, fines, user fees, and interest.

The Shaw Memorial Library Foundation also provides financial support to the Library. This foundation operates separately from the Library Board.

Goals and Objectives:

- Community members will find enjoyment, stimulate their imaginations, and expand their horizons through programming in the areas of reading programs, arts and cultural events/performances, increased capacity to deliver programming, and other programming that stimulates imagination.
- All children will develop an enthusiasm for reading and learning, and be able to read independently by age nine through the utilization of children's programming, use of children's materials, developing Children's staff capacity and developing enhanced space dedicated to children.
- Community members will have a safe, welcoming, and comfortable environment suitable for quiet pursuits and interaction with others through a variety of methods to enhance health, safety, space utilization, facility needs, technology, and staff/board development.

2023 Budget Impacts/Comments:

- (0101) The personal service positions were reorganized.
- (9210) Transfers are to fund the Library operations and to allow the City to manage maintenance of effort (MOE) requirement by the State verses raising the levy that is restricted for library activities.

Personal Services:

- Library Director
- Adult Librarian
- Children's Librarian
- Youth Librarian
- Library Clerk
- Library Aide – 2
- Part-time Library Aide – 5 @ 13 hours/week

Recent Achievements:

- Opened the library expansion to the public.
- Continued services to the public throughout the pandemic, even with the Library closed.

**City of Cloquet
2023 Budget**

LIBRARY FUND									
FUND 211									
Acct #	Account Description	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2022 ADOPTED	2023 ADOPTED	2024 PLANNING	2025 PLANNING	2026 PLANNING
LIBRARY ADMINISTRATION EXPENDITURES									
PERSONAL SERVICES (211-45-551-1)									
0101	SALARIES - FT/PT - REGULAR	330,265	367,736	324,421	387,600	383,900	411,300	423,600	423,600
0103	SALARIES - FT - 1.5	-	-	-	-	-	-	-	-
0109	SALARIES - PART TIME 13 HOURS WEEK	24,309	35,114	61,570	50,700	52,250	50,700	50,700	50,700
0121	PERA CONTRIBUTIONS	27,020	29,476	27,512	32,900	32,725	34,650	35,500	35,500
0122	FICA CONTRIBUTIONS	21,598	23,739	22,828	27,200	27,050	28,600	29,400	29,400
0123	MEDICARE CONTRIBUTIONS	5,051	5,552	5,339	6,400	6,350	6,700	6,900	6,900
0124	VEBA CONTRIBUTIONS	563	750	938	750	1,500	750	750	750
0131	HEALTH INSURANCE	70,790	76,233	63,785	79,800	74,900	86,300	90,600	90,600
0132	DENTAL INSURANCE	3,422	3,348	2,920	3,350	3,670	3,670	3,670	3,670
0133	LIFE INSURANCE	670	696	538	900	900	900	900	900
0142	UNEMPLOYMENT COMPENSATION	1,981	-	9,448	-	-	-	-	-
0151	WORKERS COMP INSURANCE	2,992	5,000	4,564	5,000	5,000	5,000	5,000	5,000
	SUBTOTAL	488,661	547,644	523,863	594,600	588,245	628,570	647,020	647,020
SUPPLIES (211-45-551-2)									
0200	OFFICE SUPPLIES	11,883	5,801	5,516	8,000	8,000	8,000	8,000	8,000
0211	CLEANING SUPPLIES	1,117	599	1,764	1,200	1,200	1,200	1,200	1,200
0319	MISCELLANEOUS EXPENSE	7,348	2,371	4,199	200	-	-	-	-
0322	POSTAGE	324	28	21	500	100	100	100	100
0441	PRINT MATERIALS	35,130	35,380	32,297	37,000	37,000	37,000	37,000	37,000
0443	AUDIO/VISUAL (-5,000)	2,518	3,898	2,965	5,000	4,000	4,000	4,000	4,000
0575	COMPUTER EQUIPMENT	3,760	601	3,458	7,000	7,000	7,000	7,000	7,000
0581	OTHER EQUIPMENT (-5,000)	-	-	-	-	-	-	-	-
	SUBTOTAL	62,079	48,678	50,220	58,900	57,300	57,300	57,300	57,300
OTHER SERVICES (211-45-551-3)									
0304	LEGAL FEES	-	-	-	-	-	-	-	-
0319	MISCELLANEOUS EXPENSE	1,251	2,300	1,094	200	2,000	2,000	2,000	2,000
0321	TELEPHONE/CELL PHONE/INTERNET	6,552	7,701	6,604	6,000	6,000	6,000	6,000	6,000
0331	TRAVEL/SCHOOL/CONFERENCE	411	35	616	1,500	1,500	1,500	1,500	1,500
0359	OTHER PUBLISHING	-	-	-	-	-	-	-	-
0361	PROPERTY & LIABILITY INSURANCE	8,036	9,056	10,712	9,100	11,000	9,100	9,100	9,100
0381	ELECTRIC SERVICE	15,022	16,880	22,654	13,000	18,000	18,000	18,000	18,000
0382	WATER, SEWER, & STORMWATER	1,247	1,392	1,730	1,200	1,400	1,400	1,400	1,400
0383	NATURAL GAS SERVICE	5,584	5,134	7,136	3,250	10,000	10,000	10,000	10,000
0384	REFUSE DISPOSAL SERVICE	1,278	1,183	1,340	1,250	1,250	1,250	1,250	1,250
0401	BUILDING MAINTENANCE	20,240	29,201	44,318	29,500	29,500	29,500	29,500	29,500
0402	EQUIPMENT MAINTENANCE	-	-	-	-	-	-	-	-
0404	MACH & EQUIP MAINT-CONTRACTOR	8,290	8,250	10,897	5,200	5,200	5,200	5,200	5,200
0410	COMPUTER MAINTENANCE	4,954	-	-	8,000	8,000	8,000	8,000	8,000
0413	OFFICE EQUIPMENT RENTALS	586	5,921	5,308	4,850	4,850	4,850	4,850	4,850
0433	DUES AND SUBSCRIPTIONS	232	439	3,758	500	500	500	500	500
0435	DEBT COLLECTION	-	672	668	1,200	1,200	1,200	1,200	1,200
0499	COVID EXPENDITURES	878	-	-	-	-	-	-	-
	SUBTOTAL	74,561	88,164	116,837	84,750	100,400	98,500	98,500	98,500
CAPITAL OUTLAY (211-45-551-4)									
0442	AUDIO/VISUAL (+5,000)	-	-	-	-	-	-	-	-
0570	OFFICE EQUIPMENT/FURN (+5,000)	-	-	-	-	-	-	-	-
0580	OTHER EQUIPMENT (+5,000)	-	-	-	-	-	-	-	-
	SUBTOTAL	-	-	-	-	-	-	-	-
	TOTAL LIBRARY ADMIN EXPENDITURES	625,302	684,486	690,919	738,250	745,945	784,370	802,820	802,820
LIBRARY ARROWHEAD EXPENDITURES									
ARROWHEAD (211-45-552-2 & 3)									
0404	MACH & EQUIP MAINT-CONTRACTOR	-	-	-	-	-	-	-	-
0441	PRINT MATERIALS	-	-	-	-	-	-	-	-
0443	AUDIO/VISUAL	-	-	-	-	-	-	-	-
0575	COMPUTER EQUIPMENT	-	-	-	-	-	-	-	-
0581	OTHER EQUIPMENT (-5,000)	-	-	-	-	-	-	-	-
0331	TRAVEL/SCHOOL/CONFERENCE	-	-	-	-	-	-	-	-
	TOTAL LIBRARY ARROWHEAD	-	-	-	-	-	-	-	-

**City of Cloquet
2023 Budget**

LIBRARY FUND									
FUND 211									
Acct #	Account Description	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2022 ADOPTED	2023 ADOPTED	2024 PLANNING	2025 PLANNING	2026 PLANNING
<u>LIBRARY GRANT EXPENDITURES</u>									
GRANT EXPENDITURES (211-45-553-)									
LSTA									
1-0100	SALARIES - FT/PT - REGULAR	-	-	-	-	-	-	-	-
1-0105	SALARIES - TEMP - REGULAR	-	-	-	-	-	-	-	-
1-0122	FICA CONTRIBUTIONS	-	-	-	-	-	-	-	-
1-0123	MEDICARE CONTRIBUTIONS	-	-	-	-	-	-	-	-
2-0401	SUPPLIES & MATERIALS	-	-	-	-	-	-	-	-
2-0465	TECHNOLOGY DEVICES	-	-	-	-	-	-	-	-
3-0303	CONSULTANT SERVICES	-	-	-	-	-	-	-	-
3-0319	MISCELLANEOUS	-	-	-	-	-	-	-	-
Other									
3-0317	BLANDIN GRANT	-	-	-	-	-	-	-	-
3-0319	MISCELLANEOUS	-	-	-	-	-	-	-	-
TOTAL LIBRARY GRANT EXPENDITURES		-	-	-	-	-	-	-	-
TOTAL EXPENDITURES		625,302	684,486	690,919	738,250	745,945	784,370	802,820	802,820
<u>OTHER FINANCING USES</u>									
TRANSFERS (211-98-830-7)									
0750	TFR TO EMPLOYEE SEVERANCE FUND	-	-	-	-	-	-	-	-
TOTAL FINANCING USES		-	-	-	-	-	-	-	-
TOTAL EXPEND & FINANCING USES		625,302	684,486	690,919	738,250	745,945	784,370	802,820	802,820
REVENUES									
GENERAL PROPERTY TAXES (211-31-310-0)									
1010	PROPERTY TAXES	396,536	396,487	412,289	415,000	480,000	500,000	515,000	530,000
1020	DELINQUENT PROPERTY TAXES	7,280	4,905	4,383	-	-	-	-	-
SUBTOTAL		403,815	401,392	416,672	415,000	480,000	500,000	515,000	530,000
INTERGOVERNMENTAL (211-33-331,334,336-0)									
3160	FEDERAL GRANTS - OTHER	-	-	-	-	-	-	-	-
3490	STATE GRANTS - OTHER	-	-	-	-	-	-	-	-
3690	COUNTY/LOCAL GRANTS - OTHER	-	-	-	-	-	-	-	-
SUBTOTAL		-	-	-	-	-	-	-	-
CHARGES FOR SERVICES (211-34-347-0)									
4760	LIBRARY USE FEES	310	3,688	6,500	2,000	2,000	2,000	2,000	2,000
4790	OTHER LIBRARY FEES	5,428	4,333	4,655	20,000	20,000	20,000	20,000	20,000
4795	OTHER LIBRARY FEES - TAXABLE	2,676	3,291	4,308	-	-	-	-	-
SUBTOTAL		8,413	11,312	15,463	22,000	22,000	22,000	22,000	22,000
MISCELLANEOUS (211-36-362-0)									
6230	CONTRIBUTIONS & DONATIONS	200	-	-	-	-	-	-	-
6231	ARROWHEAD CONTRIBUTION	5,400	4,204	1,964	5,500	5,500	5,500	5,500	5,500
6250	MISCELLANEOUS REFUNDS	9,312	(901)	1,065	1,500	1,500	1,500	1,500	1,500
6290	OTHER REVENUE	5,882	50	180	-	-	-	-	-
SUBTOTAL		20,794	3,353	3,209	7,000	7,000	7,000	7,000	7,000
TOTAL REVENUES		433,023	416,057	435,344	444,000	509,000	529,000	544,000	559,000
OTHER FINANCING SOURCES									
TRANSFERS (211-39-392-0)									
9210	TFR FROM GENERAL FUND	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000
TOTAL FINANCING SOURCES		200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000
TOTAL REV & FINANCING SOURCES		633,023	616,057	635,344	644,000	709,000	729,000	744,000	759,000
CHANGE IN FUND BALANCE		7,721	(68,429)	(55,575)	(94,250)	(36,945)	(55,370)	(58,820)	(43,820)
FUND BALANCE JANUARY 1ST		230,399	238,120	169,691	169,691	114,116	77,171	21,801	(37,019)
FUND BALANCE DECEMBER 31ST		238,120	169,691	114,116	75,441	77,171	21,801	(37,019)	(80,839)
Committed for cash flows		200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000

TIF DISTRICT – TRAILS EDGE

The City created a Tax Increment Financing District in 2019 to assist it with the development costs associated with senior duplex housing. The first tax increment payment was in 2022.

TIF DISTRICT – DAQOTA

The City created a Tax Increment Financing District in 2010 to assist it with the development costs associated with the Cloquet Business Park. Daqota constructed a building in 2011. The first tax increment payment was in 2013. The District was decertified in 2020.

TIF DISTRICT – 14th STREET APARTMENTS

The City created Tax Increment Financing District – 14TH Street Apartment housing district to assist in the construction of a multi-family apartment building next to the Fond du lac Tribal and Community College. This project was constructed in 2013 with resulting tax increments being generated upon its completion. This is a pay-as-you-go project with the district being certified in 2013. The first TIF payment was due August 1, 2015.

TIF DISTRICT – OAKWOOD ESTATES

The City created Tax Increment Financing District - Oak Street Apartment housing district to assist in the construction of a multi-family apartment building on the corner of Big Lake Road and Oak Street in 2007. This project was constructed in 2008 with resulting tax increments being generated upon its completion. This is a pay-as-you-go project with the district being certified on May 24, 2007. The first TIF payment was due August 1, 2010.

TIF DISTRICT – PATIO HOMES

The City created Tax Increment Financing District – Patio Homes housing district to assist in the construction of a twelve single family homes next to the Cloquet Country Club golf course. The homes are being constructed in 2017 and 2018 with resulting tax increments being generated upon its completion. This is a pay-as-you-go project with the district being certified in 2017. The first TIF payment was due February 1, 2020.

**City of Cloquet
2023 Budget**

TAX INCREMENT FINANCING FUNDS									
FUNDS 215, 220, 221, 222, & 223									
Acct #	Account Description	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2022 ADOPTED	2023 ADOPTED	2024 PLANNING	2025 PLANNING	2026 PLANNING
<u>TAX INCREMENT - TRAILS EDGE</u>									
FUND 215									
<u>EXPENDITURES</u>									
OTHER SERVICES & CHARGES (215-70-703-3)									
0319	MISCELLANEOUS EXPENSE	-	-	4,755	11,250	30,150	30,150	30,150	30,150
	TOTAL EXPENDITURES	-	-	4,755	11,250	30,150	30,150	30,150	30,150
<u>OTHER FINANCING USES</u>									
TRANSFERS (215-98-830-7)									
0720	TFR TO GENERAL FUND	-	-	528	1,250	3,350	3,350	3,350	3,350
	TOTAL FINANCING USES	-	-	528	1,250	3,350	3,350	3,350	3,350
	TOTAL EXPEND & FINANCING USES	-	-	5,283	12,500	33,500	33,500	33,500	33,500
<u>REVENUES</u>									
GENERAL PROPERTY TAXES (215-31-310-0)									
1050	CURRENT TAX INCREMENTS	-	-	10,566	25,000	33,500	33,500	33,500	33,500
	TOTAL REVENUES	-	-	10,566	25,000	33,500	33,500	33,500	33,500
	CHANGE IN FUND BALANCE	-	-	5,283	12,500	-	-	-	-
	FUND BALANCE JANUARY 1ST	-	-	-	-	5,283	5,283	5,283	5,283
	FUND BALANCE DECEMBER 31ST	-	-	5,283	12,500	5,283	5,283	5,283	5,283
<u>TAX INCREMENT - DAQOTA</u>									
FUND 220									
<u>EXPENDITURES</u>									
OTHER SERVICES & CHARGES (220-70-703-3)									
0304	LEGAL FEES	-	-	-	-	-	-	-	-
0319	MISCELLANEOUS EXPENSE	51,705	-	-	-	-	-	-	-
	TOTAL EXPENDITURES	51,705	-	-	-	-	-	-	-
<u>OTHER FINANCING USES</u>									
TRANSFERS (220-98-830-7)									
0720	TFR TO GENERAL FUND	5,745	-	-	-	-	-	-	-
	TOTAL FINANCING USES	5,745	-	-	-	-	-	-	-
	TOTAL EXPEND & FINANCING USES	57,450	-	-	-	-	-	-	-
<u>REVENUES</u>									
GENERAL PROPERTY TAXES (220-31-310-0)									
1050	CURRENT TAX INCREMENTS	57,450	-	-	-	-	-	-	-
	TOTAL REVENUES	57,450	-	-	-	-	-	-	-
	CHANGE IN FUND BALANCE	-	-	-	-	-	-	-	-
	FUND BALANCE JANUARY 1ST	-	-	-	-	-	-	-	-
	FUND BALANCE DECEMBER 31ST	-	-	-	-	-	-	-	-

**City of Cloquet
2023 Budget**

TAX INCREMENT FINANCING FUNDS									
FUNDS 215, 220, 221, 222, & 223									
Acct #	Account Description	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2022 ADOPTED	2023 ADOPTED	2024 PLANNING	2025 PLANNING	2026 PLANNING
<u>TAX INCREMENT - 14TH STREET APARTMENTS</u>									
FUND 221									
<u>EXPENDITURES</u>									
OTHER SERVICES & CHARGES (221-70-703-3)									
0304	LEGAL FEES	-	-	-	-	-	-	-	-
0313	CONSULTANT FEES	-	-	-	-	-	-	-	-
0319	MISCELLANEOUS EXPENSE	20,371	20,788	66,511	52,100	52,100	52,100	52,100	52,100
	TOTAL EXPENDITURES	<u>20,371</u>	<u>20,788</u>	<u>66,511</u>	<u>52,100</u>	<u>52,100</u>	<u>52,100</u>	<u>52,100</u>	<u>52,100</u>
<u>OTHER FINANCING USES</u>									
TRANSFERS (221-98-830-7)									
0720	TFR TO GENERAL FUND	2,263	2,310	7,390	6,200	6,200	6,200	6,200	6,200
	TOTAL FINANCING USES	<u>2,263</u>	<u>2,310</u>	<u>7,390</u>	<u>6,200</u>	<u>6,200</u>	<u>6,200</u>	<u>6,200</u>	<u>6,200</u>
	TOTAL EXPEND & FINANCING USES	<u>22,634</u>	<u>23,098</u>	<u>73,902</u>	<u>58,300</u>	<u>58,300</u>	<u>58,300</u>	<u>58,300</u>	<u>58,300</u>
<u>REVENUES</u>									
GENERAL PROPERTY TAXES (221-31-310-0)									
1050	CURRENT TAX INCREMENTS	22,634	56,320	58,726	58,300	58,300	58,300	58,300	58,300
	TOTAL REVENUES	<u>22,634</u>	<u>56,320</u>	<u>58,726</u>	<u>58,300</u>	<u>58,300</u>	<u>58,300</u>	<u>58,300</u>	<u>58,300</u>
	CHANGE IN FUND BALANCE	-	33,222	(15,176)	-	-	-	-	-
	FUND BALANCE JANUARY 1ST	11,317	11,317	44,539	44,539	29,363	29,363	29,363	29,363
	FUND BALANCE DECEMBER 31ST	<u>11,317</u>	<u>44,539</u>	<u>29,363</u>	<u>44,539</u>	<u>29,363</u>	<u>29,363</u>	<u>29,363</u>	<u>29,363</u>
<u>TAX INCREMENT - OAKWOOD ESTATES</u>									
FUND 222									
<u>EXPENDITURES</u>									
OTHER SERVICES & CHARGES (222-70-703-3)									
0319	MISCELLANEOUS EXPENSE	47,862	47,862	47,862	50,000	50,000	50,000	50,000	50,000
	TOTAL EXPENDITURES	<u>47,862</u>	<u>47,862</u>	<u>47,862</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>
<u>OTHER FINANCING USES</u>									
TRANSFERS (222-98-830-7)									
0720	TFR TO GENERAL FUND	5,318	5,318	5,318	5,000	5,000	5,000	5,000	5,000
	TOTAL FINANCING USES	<u>5,318</u>	<u>5,318</u>	<u>5,318</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>
	TOTAL EXPEND & FINANCING USES	<u>53,180</u>	<u>53,180</u>	<u>53,180</u>	<u>55,000</u>	<u>55,000</u>	<u>55,000</u>	<u>55,000</u>	<u>55,000</u>
<u>REVENUES</u>									
GENERAL PROPERTY TAXES (222-31-310-0)									
1050	CURRENT TAX INCREMENTS	53,180	53,179	53,181	55,000	55,000	55,000	55,000	55,000
	TOTAL REVENUES	<u>53,180</u>	<u>53,179</u>	<u>53,181</u>	<u>55,000</u>	<u>55,000</u>	<u>55,000</u>	<u>55,000</u>	<u>55,000</u>
	CHANGE IN FUND BALANCE	-	(1)	0	-	-	-	-	-
	FUND BALANCE JANUARY 1ST	26,369	26,369	26,368	26,368	26,368	26,368	26,368	26,368
	FUND BALANCE DECEMBER 31ST	<u>26,369</u>	<u>26,368</u>	<u>26,368</u>	<u>26,368</u>	<u>26,368</u>	<u>26,368</u>	<u>26,368</u>	<u>26,368</u>

**City of Cloquet
2023 Budget**

TAX INCREMENT FINANCING FUNDS									
FUNDS 215, 220, 221, 222, & 223									
Acct #	Account Description	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2022 ADOPTED	2023 ADOPTED	2024 PLANNING	2025 PLANNING	2026 PLANNING
<u>TAX INCREMENT - PATIO HOMES</u>									
FUND 223									
<u>EXPENDITURES</u>									
OTHER SERVICES & CHARGES (223-70-703-3)									
0319	MISCELLANEOUS EXPENSE	43,829	31,625	40,617	49,500	49,500	49,500	49,500	49,500
	TOTAL EXPENDITURES	<u>43,829</u>	<u>31,625</u>	<u>40,617</u>	<u>49,500</u>	<u>49,500</u>	<u>49,500</u>	<u>49,500</u>	<u>49,500</u>
<u>OTHER FINANCING USES</u>									
TRANSFERS (223-98-830-7)									
0720	TFR TO GENERAL FUND	4,870	5,181	4,513	5,500	5,500	5,500	5,500	5,500
	TOTAL FINANCING USES	<u>4,870</u>	<u>5,181</u>	<u>4,513</u>	<u>5,500</u>	<u>5,500</u>	<u>5,500</u>	<u>5,500</u>	<u>5,500</u>
	TOTAL EXPEND & FINANCING USES	<u>48,699</u>	<u>36,806</u>	<u>45,130</u>	<u>55,000</u>	<u>55,000</u>	<u>55,000</u>	<u>55,000</u>	<u>55,000</u>
<u>REVENUES</u>									
GENERAL PROPERTY TAXES (223-31-310-0)									
1050	CURRENT TAX INCREMENTS	35,591	37,819	42,573	55,000	55,000	55,000	55,000	55,000
	TOTAL REVENUES	<u>35,591</u>	<u>37,819</u>	<u>42,573</u>	<u>55,000</u>	<u>55,000</u>	<u>55,000</u>	<u>55,000</u>	<u>55,000</u>
	CHANGE IN FUND BALANCE	(13,108)	1,013	(2,557)	-	-	-	-	-
	FUND BALANCE JANUARY 1ST	<u>29,802</u>	<u>16,694</u>	<u>17,708</u>	<u>17,708</u>	<u>15,151</u>	<u>15,151</u>	<u>15,151</u>	<u>15,151</u>
	FUND BALANCE DECEMBER 31ST	<u>16,694</u>	<u>17,708</u>	<u>15,151</u>	<u>17,708</u>	<u>15,151</u>	<u>15,151</u>	<u>15,151</u>	<u>15,151</u>

LANDFILL HOST FEE FUND

The Landfill Operator pays a tipping fee per ton to the City. Seventy-five percent is to be retained in case there are any environmental issues that arise due to the landfill. Twenty-five percent is transferred to the General Fund for City operations.

Goals and Objectives:

- The City contracts for an audit of the landfill approximately every five years.

2023 Budget Impacts/Comments:

- (6290) The City budgets \$100,000 per year in regards to revenues received for the Host fee from the operator.
- An audit of the landfill operations was contracted in 2020.
- A noise study was performed in 2022.

**City of Cloquet
2023 Budget**

FUND 260 LANDFILL HOST FEE									
FUND 260									
Acct #	Account Description	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2022 ADOPTED	2023 ADOPTED	2024 PLANNING	2025 PLANNING	2026 PLANNING
EXPENDITURES									
	OTHER SERVICES (260-43-350-3)								
0319	MISCELLANEOUS EXPENSE	5,000	-	8,600	-	-	-	-	-
	SUBTOTAL	5,000	-	8,600	-	-	-	-	-
	TOTAL EXPENDITURES	5,000	-	8,600	-	-	-	-	-
OTHER FINANCING USES									
	TRANSFERS (260-98-830-7)								
0720	TFR TO GENERAL FUND	20,593	42,227	36,211	15,000	25,000	25,000	25,000	25,000
0736	TFR TO CITY SALES TAX	-	-	581,000	-	-	-	-	-
	TOTAL EXPEND & FINANCING USES	25,593	42,227	625,811	15,000	25,000	25,000	25,000	25,000
REVENUES									
	MISCELLANEOUS (260-36-362-0)								
6210	INTEREST EARNINGS	5,700	700	2,000	5,000	5,000	5,000	5,000	5,000
6290	OTHER REVENUES	81,227	154,091	153,416	60,000	100,000	100,000	100,000	100,000
	TOTAL REVENUES	86,927	154,791	155,416	65,000	105,000	105,000	105,000	105,000
	CHANGE IN FUND BALANCE	61,335	112,564	(470,395)	50,000	80,000	80,000	80,000	80,000
	FUND BALANCE JANUARY 1ST	433,157	494,492	607,056	607,056	136,660	216,660	296,660	376,660
	FUND BALANCE DECEMBER 31ST	494,492	607,056	136,660	657,056	216,660	296,660	376,660	456,660

CABLE TELEVISION FUND

The Cable Television Fund was created to account for revenue and expenditures for cable TV. Revenue from cable operator franchise fees collected from Mediacom through the cable TV franchise agreement is equal to 5% of the franchise and dedicated to costs incurred for equipment, operations, and local programming. The City also receives through the cable subscribers a Public, Educational, and Government (PEG) fee equal to \$0.65 per month per subscriber.

The City currently provides live coverage of Council meetings and rebroadcast of these meetings on Channel 7 (CAT-7). In addition to Council meetings, other items broadcast on CAT-7 include Church Services, public information announcements, and other programming of general community interest.

Goals and Objectives:

- Develop a live streaming option for City Council and other government programming.
- Elevate and establish additional governmental access programming.

2023 Budget Impacts/Comments:

- (0101) & (0319) Changed from City run operations to contract for services.
- (0720) Transfer for administrative services provided by the General Fund.
- (4920) Annual franchise fee from the cable operator/franchisee (Mediacom). Annual franchise fees are typically received quarterly and have remained fairly flat as a result of competition with satellite TV providers.

Personal Services:

- Contracted services.

Recent Achievements:

- Updated the council meetings for live streaming on the internet.
- Contract for programming and operational services.

**City of Cloquet
2023 Budget**

CABLE TELEVISION FUND									
FUND 614									
Acct #	Account Description	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2022 ADOPTED	2023 ADOPTED	2024 PLANNING	2025 PLANNING	2026 PLANNING
EXPENDITURES									
PERSONAL SERVICES (614-45-584-1)									
0101	SALARIES - FT - REGULAR	7,653	-	-	-	-	-	-	-
0103	SALARIES - FT - 1.5	-	-	-	-	-	-	-	-
0104	SALARIES - FT - 2.0	-	-	-	-	-	-	-	-
0105	SALARIES - TEMP - REGULAR	-	-	-	-	-	-	-	-
0109	SALARIES - PART TIME	-	-	-	-	-	-	-	-
0121	PERA CONTRIBUTIONS	650	-	-	-	-	-	-	-
0122	FICA CONTRIBUTIONS	658	-	-	-	-	-	-	-
0123	MEDICARE CONTRIBUTIONS	154	-	-	-	-	-	-	-
0124	VEBA CONTRIBUTION	-	-	-	-	-	-	-	-
0131	HEALTH INSURANCE	-	-	-	-	-	-	-	-
0132	DENTAL INSURANCE	-	-	-	-	-	-	-	-
0133	LIFE INSURANCE	-	-	-	-	-	-	-	-
0134	DEFERRED COMPENSATION	-	-	-	-	-	-	-	-
0151	WORKERS COMP INSURANCE	133	-	-	-	-	-	-	-
	SUBTOTAL	<u>9,248</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
SUPPLIES (614-45-584-2)									
0200	OFFICE SUPPLIES	-	-	-	-	-	-	-	-
0219	OTHER OPERATING SUPPLIES	-	-	-	-	-	-	-	-
0581	OTHER EQUIPMENT (-5,000)	-	-	-	-	-	-	-	-
	SUBTOTAL	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER SERVICES & CHARGES (614-45-584-3)									
0304	LEGAL FEES	-	-	-	-	-	-	-	-
0319	MISCELLANEOUS EXPENSE	-	68,400	68,500	68,000	68,000	68,000	68,000	68,000
0321	TELEPHONE/CELL PHONE/INTERNET	50	-	-	-	-	-	-	-
0322	POSTAGE	-	-	-	-	-	-	-	-
0331	TRAVEL/SCHOOL/CONFERENCE	-	-	-	-	-	-	-	-
0361	PROPERTY & LIABILITY INSURANCE	2,533	-	-	2,000	2,000	2,000	2,000	2,000
0402	EQUIPMENT MAINTENANCE	-	-	-	-	-	-	-	-
0410	COMPUTER MAINTENANCE	-	-	-	-	-	-	-	-
0425	WEBSITE DEV & MAINT	1,012	10,539	5,919	6,500	6,500	6,500	6,500	6,500
0433	DUES AND SUBSCRIPTIONS	15,900	15,900	15,900	16,000	16,000	16,000	16,000	16,000
	SUBTOTAL	<u>19,495</u>	<u>94,839</u>	<u>90,319</u>	<u>92,500</u>	<u>92,500</u>	<u>92,500</u>	<u>92,500</u>	<u>92,500</u>
CAPITAL OUTLAY (614-45-584-4)									
0580	OTHER EQUIPMENT (+5,000)	-	-	-	-	-	-	-	-
	SUBTOTAL	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	TOTAL EXPENDITURES	<u>28,743</u>	<u>94,839</u>	<u>90,319</u>	<u>92,500</u>	<u>92,500</u>	<u>92,500</u>	<u>92,500</u>	<u>92,500</u>
OTHER FINANCING USES									
TRANSFERS (614-98-830-7)									
0720	TFR TO GENERAL FUND	30,000	25,000	20,000	20,000	17,500	15,000	15,000	15,000
0734	TFR TO CAPITAL PROJ REVOL FUND	-	-	-	-	-	-	-	-
0750	TFR TO EMPLOYEE SEVERANCE FUND	-	-	-	-	-	-	-	-
	TOTAL FINANCING USES	<u>30,000</u>	<u>25,000</u>	<u>20,000</u>	<u>20,000</u>	<u>17,500</u>	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>
	TOTAL EXPEND & FINANCING USES	<u>58,743</u>	<u>119,839</u>	<u>110,319</u>	<u>112,500</u>	<u>110,000</u>	<u>107,500</u>	<u>107,500</u>	<u>107,500</u>
REVENUES									
OTHER TAXES (614-34-349-0)									
4920	FRANCHISE FEES	97,322	99,504	93,122	103,000	103,000	103,000	103,000	103,000
	SUBTOTAL	<u>97,322</u>	<u>99,504</u>	<u>93,122</u>	<u>103,000</u>	<u>103,000</u>	<u>103,000</u>	<u>103,000</u>	<u>103,000</u>
MISCELLANEOUS (614-36-362-0)									
6230	CONTRIBUTIONS & DONATIONS	-	-	-	-	-	-	-	-
6290	OTHER REVENUE	-	-	-	-	-	-	-	-
	SUBTOTAL	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	TOTAL REVENUES	<u>97,322</u>	<u>99,504</u>	<u>93,122</u>	<u>103,000</u>	<u>103,000</u>	<u>103,000</u>	<u>103,000</u>	<u>103,000</u>
	CHANGE IN FUND BALANCE	38,579	(20,335)	(17,197)	(9,500)	(7,000)	(4,500)	(4,500)	(4,500)
	FUND BALANCE JANUARY 1ST	71,173	109,752	89,416	89,416	72,219	65,219	60,719	56,219
	FUND BALANCE DECEMBER 31ST	<u>109,752</u>	<u>89,416</u>	<u>72,219</u>	<u>79,916</u>	<u>65,219</u>	<u>60,719</u>	<u>56,219</u>	<u>51,719</u>

DEBT SERVICE

FUNDS

DEBT SERVICE OVERVIEW

Debt service has two components, Enterprise Funds and General Long-Term Debt. The Debt issued for and supported by Enterprise activities is budgeted for in the appropriate Enterprise Fund. The City anticipates that all amounts required for the payment of principal and interest on Enterprise Fund debt will be provided from the respective funds' revenue.

General Long-Term Debt is financed with revenue received from property taxes, local sales taxes, special assessments and transfers. The City has not used General Long-Term Debt issues to fund operating programs but has used the proceeds for capital improvement purposes only.

Bond Rating

The City has a current bond rating of AA by Standard & Poor's. According to Standard & Poor's, the City's strong bond rating is due to the following main factors:

- | | |
|--------------------------------------|--|
| 1. Adequate economy | 5. Very strong liquidity |
| 2. Very strong management | 6. Weak debt and contingent liability position |
| 3. Strong budgetary performance | 7. Strong institutional framework |
| 4. Very strong budgetary flexibility | |

Legal Debt Limit

The State Legal Debt Limit is three percent (3%) of the assessor's market value of the City's tax base. Bond issues covered by this limit are those that are financed by property taxes unless at least twenty percent (20%) of the annual debt service are financed by special assessments or tax increments.

General Obligation Bonds

The City issues General Obligation Bonds for the construction of certain facilities. General Obligation Bonds are secured by the full faith and credit of the City. The City levies property taxes to finance annual payments of principal and interest.

General Obligation Improvement Bonds

The City issues Improvement Bonds to finance various improvements such as water, sanitary sewer, storm sewer, street improvements and sidewalk improvements. These bonds are secured by special assessments levied against benefiting property, utility revenues and general property tax levies. A minimum of twenty percent (20%) of the project costs for the Improvement Bond Funds are assessed to benefiting property.

General Obligation Sales Tax Revenue Bonds

The City issues General Obligation Sales Tax Revenue Bonds for the construction of certain facilities. General Obligation bonds are secured by the full faith and credit of the City. The City pledges the annual sales and use tax proceeds to finance annual payments of principal and interest.

SWIMMING POND BONDS

In 2010, The City issued \$1,500,000 in General Obligation Improvement Bonds for the reconstruction of the swimming pond located in Pinehurst Park. These bonds are repaid through property tax levy. The original bonds were advance refunded in 2016 and will be paid off in 2018. The refunding resulted in a net present value savings of \$103,394. The refunding bonds will be paid off in 2030.

**City of Cloquet
2023 Budget**

FUND 370									
SWIMMING POND BONDS									
FUND 370									
Acct #	Account Description	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2022 ADOPTED	2023 ADOPTED	2024 PLANNING	2025 PLANNING	2026 PLANNING
EXPENDITURES									
DEBT SERVICE PRINCIPAL (370-60-100-5)									
0601	BOND PRINCIPAL	85,000	85,000	85,000	85,000	85,000	90,000	90,000	95,000
	SUBTOTAL	85,000	85,000	85,000	85,000	85,000	90,000	90,000	95,000
DEBT SERVICE INTEREST & CHARGES (370-60-100-6)									
0611	BOND INTEREST	18,348	17,370	16,265	16,300	14,900	13,150	11,350	9,475
0612	BOND ISSUANCE COSTS	-	-	-	-	-	-	-	-
0620	FISCAL AGENT FEES	475	575	475	500	500	500	500	500
	SUBTOTAL	18,823	17,945	16,740	16,800	15,400	13,650	11,850	9,975
	TOTAL EXPENDITURES	103,823	102,945	101,740	101,800	100,400	103,650	101,850	104,975
OTHER FINANCING USES									
OTHER USES (370-98-850&830-7)									
0611	ESCROW REFUNDING PAYMENT	-	-	-	-	-	-	-	-
	TOTAL FINANCING USES	-	-	-	-	-	-	-	-
	TOTAL EXPEND & FINANCING USES	103,823	102,945	101,740	101,800	100,400	103,650	101,850	104,975
REVENUES									
GENERAL PROPERTY TAXES (370-31-310-0)									
1010	CURRENT PROPERTY TAXES	108,878	108,897	105,014	105,750	83,500	83,500	83,500	83,500
1020	DELINQUENT AD VALOREM TAXES	2,250	1,545	1,299	-	-	-	-	-
	SUBTOTAL	111,128	110,442	106,313	105,750	83,500	83,500	83,500	83,500
MISCELLANEOUS (370-36-362-0)									
6210	INTEREST ON ESCROW FUNDS	-	-	-	-	-	-	-	-
6290	OTHER REVENUES	-	-	-	-	-	-	-	-
	SUBTOTAL	-	-	-	-	-	-	-	-
	TOTAL REVENUES	111,128	110,442	106,313	105,750	83,500	83,500	83,500	83,500
OTHER FINANCING SOURCES									
LONG TERM DEBT (370-39-393-0)									
9310	GO BOND ISSUANCE	-	-	-	-	-	-	-	-
TRANSFERS (370-39-392-0)									
9227	TFR FROM REV CAPITAL PROJECTS	-	-	-	-	-	-	-	-
	TOTAL FINANCING SOURCES	-	-	-	-	-	-	-	-
	TOTAL REV & FINANCING SOURCES	111,128	110,442	106,313	105,750	83,500	83,500	83,500	83,500
	CHANGE IN FUND BALANCE	7,305	7,497	4,573	3,950	(16,900)	(20,150)	(18,350)	(21,475)
	FUND BALANCE JANUARY 1ST	140,275	147,580	155,078	155,078	159,651	142,751	122,601	104,251
	FUND BALANCE DECEMBER 31ST	147,580	155,078	159,651	159,028	142,751	122,601	104,251	82,776

CITY SALES TAX BONDS

The City issued \$8.4 million in General Obligation Improvement Bonds for City Sales Tax projects in 2017. The debt service on the bonds will begin in 2018. These bonds are repaid through city sales tax collections. These bonds will be paid off in 2037.

**City of Cloquet
2023 Budget**

CITY SALES TAX BONDS									
FUND 372									
Acct #	Account Description	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2022 ADOPTED	2023 ADOPTED	2024 PLANNING	2025 PLANNING	2026 PLANNING
<u>EXPENDITURES</u>									
	DEBT SERVICE PRINCIPAL (372-60-100-5)								
0601	BOND PRINCIPAL	335,000	340,000	355,000	355,000	365,000	375,000	385,000	395,000
	SUBTOTAL	<u>335,000</u>	<u>340,000</u>	<u>355,000</u>	<u>355,000</u>	<u>365,000</u>	<u>375,000</u>	<u>385,000</u>	<u>395,000</u>
	DEBT SERVICE INTEREST & CHARGES (372-60-100-6)								
0611	BOND INTEREST	209,340	199,215	188,790	188,800	178,000	167,000	155,500	145,000
0620	FISCAL AGENT/DISCLOSER FEES	3,375	3,875	3,775	3,500	3,500	3,500	3,500	3,500
	SUBTOTAL	<u>212,715</u>	<u>203,090</u>	<u>192,565</u>	<u>192,300</u>	<u>181,500</u>	<u>170,500</u>	<u>159,000</u>	<u>148,500</u>
	TOTAL EXPENDITURES	<u>547,715</u>	<u>543,090</u>	<u>547,565</u>	<u>547,300</u>	<u>546,500</u>	<u>545,500</u>	<u>544,000</u>	<u>543,500</u>
<u>REVENUES</u>									
	MISCELLANEOUS (372-36-362-0)								
6290	OTHER REVENUES	-	-	-	-	-	-	-	-
	SUBTOTAL	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	TOTAL REVENUES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>OTHER FINANCING SOURCES</u>									
	TRANSFERS (372-39-392-0)								
9450	TFR FROM CITY SALES TAX	547,850	542,850	547,600	547,300	546,500	545,500	544,000	543,500
	TOTAL FINANCING SOURCES	<u>547,850</u>	<u>542,850</u>	<u>547,600</u>	<u>547,300</u>	<u>546,500</u>	<u>545,500</u>	<u>544,000</u>	<u>543,500</u>
	TOTAL REV & FINANCING SOURCES	<u>547,850</u>	<u>542,850</u>	<u>547,600</u>	<u>547,300</u>	<u>546,500</u>	<u>545,500</u>	<u>544,000</u>	<u>543,500</u>
	CHANGE IN FUND BALANCE	135	(240)	35	-	-	-	-	-
	FUND BALANCE JANUARY 1ST	135	270	30	30	65	65	65	65
	FUND BALANCE DECEMBER 31ST	<u>270</u>	<u>30</u>	<u>65</u>	<u>30</u>	<u>65</u>	<u>65</u>	<u>65</u>	<u>65</u>

FACILITY BONDS

The City issued \$1.5 million for the Library expansion. The construction project is approximately \$2.5 million with a \$780,000 grant from the State and \$250,000 from the Library Foundation available to fund the rest of the project. The full project also includes approximately \$225,000 for new furnishings that will be supplied through the Library Foundation.

**City of Cloquet
2023 Budget**

FACILITIES BONDS									
FUND 374									
Acct #	Account Description	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2022 ADOPTED	2023 ADOPTED	2024 PLANNING	2025 PLANNING	2026 PLANNING
EXPENDITURES									
DEBT SERVICE PRINCIPAL (374-60-100-5)									
0601	BOND PRINCIPAL - Library	-	55,000	60,000	60,000	65,000	65,000	65,000	70,000
0601	BOND PRINCIPAL - PW Garage	-	-	-	-	-	-	-	-
	SUBTOTAL	-	55,000	60,000	60,000	65,000	65,000	65,000	70,000
DEBT SERVICE INTEREST & CHARGES (374-60-100-6)									
0611	BOND INTEREST - Library	24,854	34,965	33,240	33,300	31,400	29,500	28,500	26,500
0611	BOND INTEREST - PW Garage (includes pri	-	-	-	-	-	-	-	-
0620	DISCLOSURE FEE	-	-	-	-	-	-	-	-
0620	FISCAL AGENT FEES	475	475	475	500	500	500	500	500
	SUBTOTAL	25,329	35,440	33,715	33,800	31,900	30,000	29,000	27,000
	TOTAL EXPENDITURES	25,329	90,440	93,715	93,800	96,900	95,000	94,000	97,000
OTHER FINANCING USES									
TRANSFERS (374-98-830-7)									
0744	TFR TO BUSINESS PARK BONDS	-	-	-	-	-	-	-	-
	TOTAL FINANCING USES	-	-	-	-	-	-	-	-
	TOTAL EXPEND & FINANCING USES	25,329	90,440	93,715	93,800	96,900	95,000	94,000	97,000
REVENUES									
GENERAL PROPERTY TAXES (374-31-310-0)									
1010	CURRENT PROPERTY TAXES - CH & PD	-	-	-	-	-	-	-	-
1010	CURRENT PROPERTY TAXES - Library	101,571	97,878	101,499	102,250	100,200	98,150	102,000	102,000
1010	CURRENT PROPERTY TAXES - PW	-	-	-	-	-	-	-	-
1020	DELINQUENT AD VALOREM TAXES	-	931	826	-	-	-	-	-
	SUBTOTAL	101,571	98,809	102,326	102,250	100,200	98,150	102,000	102,000
MISCELLANEOUS (374-36-362-0)									
6290	OTHER REVENUES	-	-	-	-	-	-	-	-
	SUBTOTAL	-	-	-	-	-	-	-	-
	TOTAL REVENUES	101,571	98,809	102,326	102,250	100,200	98,150	102,000	102,000
OTHER FINANCING SOURCES									
TRANSFERS (374-39-392-0)									
9210	TFR FROM GENERAL FUND	-	-	-	-	-	-	-	-
9217	TFR FROM STORMWATER	-	-	-	-	-	-	-	-
9218	TFR FROM WATER IN-TOWN	-	-	-	-	-	-	-	-
9219	TFR FROM SEWER	-	-	-	-	-	-	-	-
9227	TFR FROM REVOLVING CAP PROJ	7,925	-	-	-	-	-	-	-
9450	TFR FROM CITY SALES TAX	-	-	-	-	-	-	-	-
	TOTAL FINANCING SOURCES	7,925	-	-	-	-	-	-	-
	TOTAL REV & FINANCING SOURCES	109,496	98,809	102,326	102,250	100,200	98,150	102,000	102,000
	CHANGE IN FUND BALANCE	84,167	8,369	8,611	8,450	3,300	3,150	8,000	5,000
	FUND BALANCE JANUARY 1ST	-	84,167	92,536	92,536	101,147	104,447	107,597	115,597
	FUND BALANCE DECEMBER 31ST	84,167	92,536	101,147	100,986	104,447	107,597	115,597	120,597

CAPITAL PROJECT

FUNDS

CAPITAL PROJECTS OVERVIEW

The City of Cloquet annually prepares a Capital Improvement Plan (CIP), which is a projection of the City's capital investment plan over a five-year period. The CIP is a fiscal device which allows the City to monitor all capital project and equipment costs, funding sources and departmental responsibilities for the project. Also, the CIP is used as a planning tool to ensure that the capital improvements are dispersed evenly over the five-year period for funding and workload purposes.

The majority of the projects detailed in the CIP are for infrastructure projects such as street improvements, water and sewer utility installation, storm drain construction, sidewalk installation, etc. The City uses four different funds including the Permanent Improvement Fund, Public Works Reserve Fund, Public Facilities Planning Fund, City Sales Tax Capital Projects Fund and Revolving Capital Projects Fund.

PERMANENT IMPROVEMENT FUND

The fund was established to temporarily finance improvements for which bonds have not been sold or for street improvements being financed by special assessments. Most of the project construction costs are tracked in the Revolving Capital Projects Funds. This fund transfers its share of the constructions cost to the Revolving Capital Projects Fund.

Balances in debt service funds after bonds have matured or been released are normally credited to this fund as are special assessments for improvements financed by this fund. The five-year Capital Improvement Plan details all projects being considered over the next five years. The 2023 detailed projects listing can be found in the Revolving Capital Projects Fund budget description.

**City of Cloquet
2023 Budget**

FUND 225 PERMANENT IMPROVEMENT									
FUND 225		2020	2021	2022	2022	2023	2024	2025	2026
Acct #	Account Description	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED	PLANNING	PLANNING	PLANNING
EXPENDITURES									
CONSTRUCTION & MAINTENANCE									
0501	ATHLETIC FIELD IMPROV (225-45-524-3)	-	-	-	-	-	-	-	-
0313	STREETS & HIGHWAYS (225-56-110-3)	-	-	-	-	-	-	-	-
0530	STREETS & HIGHWAYS (225-56-110-4)	-	-	-	-	-	-	465,000	-
0313	HWY 33 CORRIDOR (255-56-111-3)	-	-	-	-	-	-	-	-
0313	HWY 33 LANDSCAPE (255-56-112-3)	5,058	-	-	-	-	-	-	-
0530	LANDFILL (225-56-115-4)	-	3,800	-	-	-	-	-	-
0530	LANDFILL POST CLOSURE (225-56-120-4)	-	7,066	6,638	6,500	6,500	6,500	6,500	6,500
0530	STORMWATER(225-56-130-4)	-	-	-	-	-	-	-	-
0530	SIDEWALK, CURB & GUT (225-56-140-4)	-	-	-	-	-	-	-	-
0530	STREET LIGHTING (225-56-150)	-	-	-	-	-	-	-	-
0530	PARKS (225-56-160-4)	-	-	-	-	-	-	-	-
0530	STUDY/OTHER (225-56-170-3)	-	-	-	-	-	-	-	-
0610	BOND COSTS	-	-	-	-	-	-	-	-
	TOTAL EXPENDITURES	<u>5,058</u>	<u>10,866</u>	<u>6,638</u>	<u>6,500</u>	<u>6,500</u>	<u>6,500</u>	<u>471,500</u>	<u>6,500</u>
OTHER FINANCING USES									
TRANSFERS (225-98-830-7)									
0732	TFR TO PUBLIC FACILITIES	-	-	-	-	-	-	-	-
0734	TFR TO CAP PROJ REVOLV	19,033	-	-	-	-	805,000	390,500	795,800
0760	TFR TO STORMWATER	-	30,000	-	-	-	-	-	-
	TOTAL FINANCING USES	<u>19,033</u>	<u>30,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>805,000</u>	<u>390,500</u>	<u>795,800</u>
	TOTAL EXPEND & FINANCING USES	<u>24,092</u>	<u>40,866</u>	<u>6,638</u>	<u>6,500</u>	<u>6,500</u>	<u>811,500</u>	<u>862,000</u>	<u>802,300</u>
REVENUES									
TAXES (225-31-310-0)									
1010	CURRENT PROPERTY TAXES	-	-	-	-	-	-	-	-
1020	DELINQUENT PROPERTY TAXES	2,538	764	495	-	-	-	-	-
	SUBTOTAL	<u>2,538</u>	<u>764</u>	<u>495</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
INTERGOVERNMENTAL (225-33-331 & 334-0)									
3160	FEDERAL GRANTS	38,488	-	-	-	-	-	-	-
3419	MSAS CONSTRUCTION - NON DEBT	-	-	-	-	-	-	-	-
3490	GRANT REVENUE	10,449	-	-	-	-	-	-	-
	SUBTOTAL	<u>48,937</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
SPECIAL ASSESSMENTS (225-36-361-0)									
6100	UNALLOCATED ASSESSMENTS	-	-	-	-	-	-	-	-
6101	PRINCIPAL - CITY	67,406	67,353	9,184	-	-	-	-	-
6102	PENALTY & INTEREST - CITY	89	149	209	-	-	-	-	-
6103	COUNTY	72,804	51,232	53,347	100,000	100,000	100,000	100,000	100,000
	SUBTOTAL	<u>140,299</u>	<u>118,734</u>	<u>62,741</u>	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>
MISCELLANEOUS REVENUE (225-36-362-0)									
6210	INTEREST EARNINGS (Mostly from 224)	-	-	-	-	-	-	-	-
6250	FRANCHISE FEES	-	-	-	225,000	-	450,000	450,000	450,000
6290	OTHER REVENUE	-	-	-	5,000	-	5,000	5,000	5,000
	SUBTOTAL	<u>-</u>	<u>-</u>	<u>-</u>	<u>230,000</u>	<u>-</u>	<u>455,000</u>	<u>455,000</u>	<u>455,000</u>
	TOTAL REVENUE	<u>191,774</u>	<u>119,498</u>	<u>63,236</u>	<u>330,000</u>	<u>100,000</u>	<u>555,000</u>	<u>555,000</u>	<u>555,000</u>
OTHER FINANCING SOURCES									
TRANSFERS (225-39-392-0)									
9210	TFR FROM GENERAL FUND	-	435,000	-	-	-	-	-	-
9218	TFR FROM WATER IN TOWN	-	-	-	-	-	-	-	-
9219	TFR FROM SEWER	-	-	-	-	-	-	-	-
9227	TFR FROM CAP PROJECTS	-	-	-	-	-	-	-	-
LONG TERM DEBT (225-39-393-0)									
9310	GO BOND ISSUANCE	-	-	-	-	-	-	-	-
	TOTAL FINANCING SOURCES	<u>-</u>	<u>435,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	TOTAL REV & FINANCING SOURCES	<u>191,774</u>	<u>554,498</u>	<u>63,236</u>	<u>330,000</u>	<u>100,000</u>	<u>555,000</u>	<u>555,000</u>	<u>555,000</u>
	CHANGE IN FUND BALANCE	167,682	513,632	56,598	323,500	93,500	(256,500)	(307,000)	(247,300)
	FUND BALANCE JANUARY 1ST	(677,168)	(509,486)	4,145	4,145	60,743	154,243	(102,257)	(409,257)
	FUND BALANCE DECEMBER 31ST	<u>(509,486)</u>	<u>4,145</u>	<u>60,743</u>	<u>327,645</u>	<u>154,243</u>	<u>(102,257)</u>	<u>(409,257)</u>	<u>(656,557)</u>

PUBLIC WORKS RESERVE FUND

This fund was created with the intent of funding capital equipment requirements of the City as identified in the City's annual capital improvement plan (CIP). Revenues for the fund are primarily derived from local property taxes, grants or operating transfers. The City manages this fund such that the fund balance is derived from the overall equipment needs over the full five years of the CIP. A rolling review of the financial needs is completed each year and the allocation/need of property taxes re-evaluated.

A variety of capital equipment/vehicles are proposed to be purchased in 2023. A detailed breakdown can be seen as part of the 2023 - 2028 Capital Improvement Plan detailed in its own document.

2023 Budget Impacts/Comments:

Proposed expenditures are broken down by individual departments. Major expenditures for 2023:

- Squad Car Replacements (2) - \$90,000
- Parks lawnmower - \$63,000
- Streets trucks - \$100,000

**City of Cloquet
2023 Budget**

PUBLIC WORKS RESERVE								
FUND 231								
Acct #	Account Description	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2022 ADOPTED	2023 ADOPTED	2024 PLANNING	2025 PLANNING
GENERAL GOVERNMENT EXPENDITURES								
ADMINISTRATION (231-41-151-4)								
0550	MOTOR VEHICLES	-	-	-	-	-	-	-
0575	COMPUTER EQUIPMENT (windows upgrade	35,274	-	-	-	-	-	-
0580	OTHER EQUIPMENT (+5,000)	-	-	-	-	-	-	-
	SUBTOTAL	35,274	-	-	-	-	-	-
PLANNING & ZONING (231-41-191-4)								
0550	MOTOR VEHICLES	-	-	-	-	-	-	-
0575	COMPUTER EQUIPMENT	-	-	-	-	-	-	-
	SUBTOTAL	-	-	-	-	-	-	-
	TOTAL GENERAL GOVT EXPEND	35,274	-	-	-	-	-	-
PUBLIC SAFETY EXPENDITURES								
POLICE (231-42-212-4)								
0550	MOTOR VEHICLES	98,046	65,552	8,754	90,000	90,000	90,000	90,000
0551	MOTOR VEHICLES (Lease payments)	10,499	3,708	20,903	-	-	-	-
0575	COMPUTER EQUIPMENT	-	-	-	-	-	-	-
0580	OTHER EQUIPMENT (+5,000)	-	-	-	-	-	-	-
	TOTAL PUBLIC SAFETY EXPENDITURES	108,545	69,260	29,657	90,000	90,000	90,000	90,000
STREETS EXPENDITURES								
STREETS (231-43-311-4)								
0540	HEAVY MACHINERY	192,705	229,345	-	-	100,000	275,000	300,000
0550	MOTOR VEHICLES	30,321	60,469	(2)	-	33,600	100,000	40,000
0575	COMPUTER EQUIPMENT	-	-	-	-	-	-	-
0580	OTHER EQUIPMENT (+5,000)	6,385	-	-	-	-	-	-
	TOTAL STREETS EXPENDITURES	229,411	289,814	(2)	-	133,600	375,000	340,000
PARK EXPENDITURES								
PARKS (231-45-522-4)								
0550	MOTOR VEHICLES	48,606	(33,058)	-	70,000	-	-	45,000
0580	OTHER EQUIPMENT (+5,000)	-	48,183	80,460	125,000	63,000	18,700	60,000
	TOTAL PARK EXPENDITURES	48,606	15,125	80,460	195,000	63,000	18,700	105,000
LIBRARY EXPENDITURES								
LIBRARY (231-45-551-4)								
0520	BUILDINGS & STRUCTURES	-	-	-	-	-	-	-
0575	COMPUTER EQUIPMENT (windows upgrade	12,610	-	-	-	-	-	-
0580	OTHER EQUIPMENT (+5,000)	169,285	646	-	-	-	-	-
	TOTAL LIBRARY EXPENDITURES	181,895	646	-	-	-	-	-
	TOTAL EXPENDITURES	603,731	374,845	110,115	285,000	286,600	483,700	535,000
OTHER FINANCING USES								
TRANSFERS (231-98-830-7)								
07XX	TFR TO WATER FUND	-	-	-	9,000	-	-	-
0720	TFR TO GENERAL FUND	-	-	-	-	-	-	-
	TOTAL FINANCING USES	-	-	-	9,000	-	-	-
	TOTAL EXPEND & FINANCING USES	603,731	374,845	110,115	294,000	286,600	483,700	535,000

**City of Cloquet
2023 Budget**

PUBLIC WORKS RESERVE								
FUND 231								
Acct #	Account Description	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2022 ADOPTED	2023 ADOPTED	2024 PLANNING	2025 PLANNING
REVENUES								
GENERAL PROPERTY TAXES (231-31-310-0)								
1010	CURRENT PROPERTY TAXES	292,424	336,960	253,326	255,000	210,000	330,000	410,000
1020	DELINQUENT PROPERTY TAXES	3,604	3,132	3,206	-	-	-	-
	SUBTOTAL	<u>296,027</u>	<u>340,092</u>	<u>256,533</u>	<u>255,000</u>	<u>210,000</u>	<u>330,000</u>	<u>410,000</u>
INTERGOVERNMENTAL (231-33-331,334,336-0)								
3160	FEDERAL GRANTS	-	-	-	-	-	-	-
3490	STATE GRANT - OTHER	-	-	-	-	-	-	-
3680	COUNTY GRANTS-OTHER	-	-	-	-	-	-	-
	SUBTOTAL	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
MISCELLANEOUS (231-36-362-0)								
6210	INTEREST EARNINGS	1,700	50	1,250	10,000	10,000	10,000	10,000
6230	CONTRIBUTIONS & DONATIONS	169,285	-	-	-	-	-	-
6290	OTHER REVENUES (vehicle sales/trades)	24,662	7,211	18,803	25,000	25,000	25,000	25,000
	SUBTOTAL	<u>195,646</u>	<u>7,261</u>	<u>20,053</u>	<u>35,000</u>	<u>35,000</u>	<u>35,000</u>	<u>35,000</u>
	TOTAL REVENUES	<u>491,674</u>	<u>347,353</u>	<u>276,585</u>	<u>290,000</u>	<u>245,000</u>	<u>365,000</u>	<u>445,000</u>
OTHER FINANCING SOURCES								
TRANSFERS (231-39-392-0)								
9210	TFR FROM GENERAL FUND	-	-	-	-	-	-	-
9218	TFR FROM WATER FUND	50,000	118,500	-	-	50,000	20,000	75,000
9219	TFR FROM SEWER FUND	50,000	43,500	-	-	-	96,500	34,500
9233	TFR FROM GENERAL (PARK) FUND	-	-	-	-	-	-	-
	TOTAL FINANCING SOURCES	<u>100,000</u>	<u>162,000</u>	<u>-</u>	<u>-</u>	<u>50,000</u>	<u>116,500</u>	<u>109,500</u>
	TOTAL REV & FINANCING SOURCES	<u>591,674</u>	<u>509,353</u>	<u>276,585</u>	<u>290,000</u>	<u>295,000</u>	<u>481,500</u>	<u>554,500</u>
	CHANGE IN FUND BALANCE	(12,058)	134,508	166,470	(4,000)	8,400	(2,200)	19,500
	FUND BALANCE JANUARY 1ST	<u>134,621</u>	<u>122,563</u>	<u>257,069</u>	<u>257,069</u>	<u>423,539</u>	<u>431,939</u>	<u>429,739</u>
	FUND BALANCE DECEMBER 31ST	<u>122,563</u>	<u>257,069</u>	<u>423,539</u>	<u>253,069</u>	<u>431,939</u>	<u>429,739</u>	<u>449,239</u>

REVOLVING CAPITAL PROJECTS FUND

The fund was established to track various capital improvements made by the City. Resources to pay for these improvements are transferred from various funds.

The five-year Capital Improvement Plan details all projects being considered over the next five years. Improvement projects undertaken and/or completed in 2022:

- Carlton Ave overlay from 14th Street to 22nd Street.
- 22nd Street overlay from Cloquet Ave to Carlton Ave.

2023 Budget Impacts/Comments:

Improvement projects planned for 2023 include:

- West End Streetscape

**City of Cloquet
2023 Budget**

REVOLVING CAPITAL PROJECTS									
FUND 403									
Acct #	Account Description	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2022 ADOPTED	2023 ADOPTED	2024 PLANNING	2025 PLANNING	2026 PLANNING
EXPENDITURES									
WEST END ARCH STREET/PARK AVENUE RECONSTRUCTION (403-81-579-4)									
0900	STREET IMPROVEMENTS	4,500	-	-	-	-	-	-	-
0901	WATER IMPROVEMENTS	-	-	-	-	-	-	-	-
0902	SEWER IMPROVEMENTS	-	-	-	-	-	-	-	-
0903	STORMWATER IMPROVEMENTS	-	-	-	-	-	-	-	-
	SUBTOTAL	<u>4,500</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
LIBRARY FACILITY (403-81-581-3&4)									
0520	BUILDING AND STRUCTURES	1,522,615	-	-	-	-	-	-	-
0530	IMPROVEMENTS OTHER THAN BUILDING	-	-	-	-	-	-	-	-
	SUBTOTAL	<u>1,522,615</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
PUBLIC WORKS GARAGE FACILITY (403-81-582-3&4)									
0520	BUILDING AND STRUCTURES	-	-	-	-	-	-	-	-
0530	IMPROVEMENTS OTHER THAN BUILDING	-	-	-	-	-	-	-	-
	SUBTOTAL	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
17TH STREET RECONSTRUCTION (403-81-5XX-4)									
0900	STREET IMPROVEMENTS	-	-	-	-	-	-	408,250	-
0901	WATER IMPROVEMENTS	-	-	-	-	-	-	195,500	-
0902	SEWER IMPROVEMENTS	-	-	-	-	-	-	138,000	-
0905	STORMWATER IMPROVEMENTS	-	-	-	-	-	-	-	-
	SUBTOTAL	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>741,750</u>	<u>-</u>
WEST END STREETScape (403-81-583-4)									
0900	STREET IMPROVEMENTS	-	-	-	350,000	350,000	-	-	-
0901	WATER IMPROVEMENTS	-	-	-	-	-	-	-	-
0902	SEWER IMPROVEMENTS	-	-	-	-	-	-	-	-
0903	STORMWATER IMPROVEMENTS	-	-	-	-	-	-	-	-
	SUBTOTAL	<u>-</u>	<u>-</u>	<u>-</u>	<u>350,000</u>	<u>350,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
ARMORY ROAD AREA (403-81-586-4)									
0900	STREET IMPROVEMENTS	-	-	2,785	-	-	1,989,500	-	-
0901	WATER IMPROVEMENTS	-	-	-	-	-	-	-	-
0902	SEWER IMPROVEMENTS	-	-	-	-	-	69,000	-	-
0903	STORMWATER IMPROVEMENTS	-	-	-	-	-	-	-	-
	SUBTOTAL	<u>-</u>	<u>-</u>	<u>2,785</u>	<u>-</u>	<u>-</u>	<u>2,058,500</u>	<u>-</u>	<u>-</u>
CARLTON AVE 14TH TO 22ND (403-81-584-4)									
0900	STREET IMPROVEMENTS	-	-	310,128	350,000	-	-	-	-
0901	WATER IMPROVEMENTS	-	-	-	-	-	-	-	-
0902	SEWER IMPROVEMENTS	-	-	-	-	-	-	-	-
0903	STORMWATER IMPROVEMENTS	-	-	-	-	-	-	-	-
	SUBTOTAL	<u>-</u>	<u>-</u>	<u>310,128</u>	<u>350,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TALL PINE LANE AREA (403-81-5XX-4)									
0900	STREET IMPROVEMENTS	-	-	-	-	-	805,000	-	-
0901	WATER IMPROVEMENTS	-	-	-	-	-	-	-	-
0902	SEWER IMPROVEMENTS	-	-	-	-	-	-	-	-
0903	STORMWATER IMPROVEMENTS	-	-	-	-	-	-	-	-
	SUBTOTAL	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>805,000</u>	<u>-</u>	<u>-</u>

**City of Cloquet
2023 Budget**

REVOLVING CAPITAL PROJECTS									
FUND 403									
Acct #	Account Description	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2022 ADOPTED	2023 ADOPTED	2024 PLANNING	2025 PLANNING	2026 PLANNING
22ND STREET CLOQUET AVE TO CARLTON AVE (403-81-585-4)									
0900	STREET IMPROVEMENTS	-	-	192,162	165,000	-	-	-	-
0901	WATER IMPROVEMENTS	-	-	-	-	-	-	-	-
0902	SEWER IMPROVEMENTS	-	-	-	-	-	-	-	-
0903	STORMWATER IMPROVEMENTS	-	-	-	-	-	-	-	-
	SUBTOTAL	-	-	<u>192,162</u>	<u>165,000</u>	-	-	-	-
PROSPECT AVE (403-81-5XX-4)									
0900	STREET IMPROVEMENTS	-	-	-	-	-	-	-	1,127,000
0901	WATER IMPROVEMENTS	-	-	-	-	-	-	-	514,050
0902	SEWER IMPROVEMENTS	-	-	-	-	-	-	-	292,675
0903	STORMWATER IMPROVEMENTS	-	-	-	-	-	-	-	-
	SUBTOTAL	-	-	-	-	-	-	-	<u>1,933,725</u>
HOCKEY ARENA IMPROVEMENTS (403-81-5XX-3&4)									
0520	BUILDING AND STRUCTURES	-	-	-	-	-	-	-	-
0530	IMPROVEMENTS OTHER THAN BUILDING	-	-	-	-	-	-	-	-
	SUBTOTAL	-	-	-	-	-	-	-	-
12TH STREET - TWO WAY TRAFFIC (403-81-5XX-4)									
0900	STREET IMPROVEMENTS	-	-	-	-	-	-	-	-
0901	WATER IMPROVEMENTS	-	-	-	-	-	-	-	-
0902	SEWER IMPROVEMENTS	-	-	-	-	-	-	-	-
0903	STORMWATER IMPROVEMENTS	-	-	-	-	-	-	-	-
	SUBTOTAL	-	-	-	-	-	-	-	-
WATER & SEWER CAPITAL ASSETS (403-81-547-4)									
0901	WATER IMPROVEMENTS	-	-	-	-	-	-	(195,500)	(514,050)
0902	SEWER IMPROVEMENTS	-	-	-	-	-	(69,000)	(138,000)	(292,675)
0903	STORMWATER IMPROVEMENTS	-	-	-	-	-	-	-	-
	SUBTOTAL	-	-	-	-	-	<u>(69,000)</u>	<u>(333,500)</u>	<u>(806,725)</u>
DEBT SERVICE (403-81-100-6)									
0612	BOND ISSUANCE COSTS & OTHER	-	-	-	-	-	-	-	-
	TOTAL EXPENDITURES	<u>1,527,115</u>	-	<u>505,075</u>	<u>865,000</u>	<u>350,000</u>	<u>2,794,500</u>	<u>408,250</u>	<u>(806,725)</u>
OTHER FINANCING USES									
TRANSFERS (403-98-830-7)									
0720	TFR TO GENERAL FUND	-	-	-	-	-	-	-	-
0775	TFR TO DEBT FUND	7,925	-	-	-	-	-	-	-
0723	TFR TO PERMANENT IMPROVEMENT	-	-	-	-	-	-	-	-
	TOTAL FINANCING USES	<u>7,925</u>	-	-	-	-	-	-	-
	TOTAL EXPEND & FINANCING USES	<u>1,535,040</u>	-	<u>505,075</u>	<u>865,000</u>	<u>350,000</u>	<u>2,794,500</u>	<u>408,250</u>	<u>(806,725)</u>
REVENUES									
INTERGOVERNMENTAL (403-33-334-0)									
3419	MSAS CONSTRUCTION - NON DEBT	4,500	-	457,831	515,000	-	1,989,500	-	331,200
3490	GRANT REVENUE	784,000	-	-	350,000	350,000	-	-	-
	SUBTOTAL	<u>788,500</u>	-	<u>457,831</u>	<u>865,000</u>	<u>350,000</u>	<u>1,989,500</u>	-	<u>331,200</u>
MISCELLANEOUS (403-36-362-0)									
6210	INTEREST EARNINGS	-	-	-	-	-	-	-	-
6290	LOCAL SHARE OF IMPROVEMENTS	-	-	-	-	-	-	-	-
	SUBTOTAL	-	-	-	-	-	-	-	-
	TOTAL REVENUES	<u>788,500</u>	-	<u>457,831</u>	<u>865,000</u>	<u>350,000</u>	<u>1,989,500</u>	-	<u>331,200</u>

**City of Cloquet
2023 Budget**

REVOLVING CAPITAL PROJECTS									
FUND 403									
Acct #	Account Description	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2022 ADOPTED	2023 ADOPTED	2024 PLANNING	2025 PLANNING	2026 PLANNING
OTHER FINANCING SOURCES									
TRANSFERS (403-39-392-0)									
9210	TFR FROM GENERAL FUND	-	-	-	-	-	-	-	-
9217	TFR FROM STORMWATER	-	-	-	-	-	-	-	-
9260	TFR FROM PUBLIC FACILITIES	-	-	-	-	-	-	-	-
9213	TFR FROM PERM IMPROV FUND	19,033	-	-	-	-	805,000	408,250	795,800
9218	TFR FROM WATER FUND	-	-	17,946	-	-	-	-	-
9219	TFR FROM SEWER FUND	-	-	-	-	-	-	-	-
9233	TFR FROM PARK FUND	-	-	-	-	-	-	-	-
9235	TFR FROM CITY SALES TAX PROJECTS	-	-	-	-	-	-	-	-
	SUBTOTAL	<u>19,033</u>	<u>-</u>	<u>17,946</u>	<u>-</u>	<u>-</u>	<u>805,000</u>	<u>408,250</u>	<u>795,800</u>
LONG TERM DEBT (403-39-393-0)									
9310	GO BOND ISSUANCE	-	-	-	-	-	-	-	-
	SUBTOTAL	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	TOTAL FINANCING SOURCES	<u>19,033</u>	<u>-</u>	<u>17,946</u>	<u>-</u>	<u>-</u>	<u>805,000</u>	<u>408,250</u>	<u>795,800</u>
	TOTAL REV & FINANCING SOURCES	<u>807,533</u>	<u>-</u>	<u>475,777</u>	<u>865,000</u>	<u>350,000</u>	<u>2,794,500</u>	<u>408,250</u>	<u>1,127,000</u>
	CHANGE IN FUND BALANCE	(727,506)	-	(29,298)	-	-	-	-	1,933,725
	Use of Library Bond proceeds								
	FUND BALANCE JANUARY 1ST	<u>727,506</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(29,298)</u>	<u>(29,298)</u>	<u>(29,298)</u>	<u>(29,298)</u>
	FUND BALANCE DECEMBER 31ST	<u>-</u>	<u>-</u>	<u>(29,298)</u>	<u>-</u>	<u>(29,298)</u>	<u>(29,298)</u>	<u>(29,298)</u>	<u>1,904,427</u>

CITY SALES TAX CAPITAL PROJECTS FUND

The fund was established to track various capital improvements made with the one half percent city sales tax by referendum at the 2012 general election. The city sales tax will expire at the earlier of 30 years or \$16.5 million plus debt service costs.

The projects are restricted by the Minnesota Statute 297A.99 subdivision 1, section 10. The improvements will be incorporated into the five-year Capital Improvement Plan. The plan details all projects being considered over the next five years.

The City issued \$8.4 million in General Obligation Improvement Bonds in 2017.

Major Projects started/completed in 2022 included:

- 14th Street Utility Reconstruction – Phase 2
- Hwy 33 RCut
- Antus Additional Utility Water Extension

2023 Budget Impacts/Comments:

There are no projects planned for 2023.

**City of Cloquet
2023 Budget**

CITY SALES TAX CAPITAL PROJECTS									
FUND 405		2020	2021	2022	2022	2023	2024	2025	2026
Acct #	Account Description	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED	PLANNING	PLANNING	PLANNING
EXPENDITURES									
VETERAN'S PARK IMPROVEMENTS (405-81-105-3 & 4)									
0305	CONSULTANT/DESIGN FEES	-	-	-	-	-	-	-	-
0530	IMPROVEMENTS OTHER THAN BUILDING	5,900	-	-	-	-	-	-	-
0535	LANDSCAPING	-	-	-	-	-	-	-	-
	SUBTOTAL	<u>5,900</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
PINE VALLY BIKE TRAIL DEVELOPMENT (405-81-109-4)									
0530	IMPROVEMENTS OTHER THAN BUILDING	81,693	12,313	-	-	-	-	-	-
	SUBTOTAL	<u>81,693</u>	<u>12,313</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
DUNLAP ISLAND IMPROVEMENTS (405-81-110-3 & 4)									
0305	CONSULTANT/DESIGN FEES	16,000	-	-	-	-	-	-	-
0530	IMPROVEMENTS OTHER THAN BUILDING	-	-	-	-	-	-	-	-
0535	LANDSCAPE	-	-	-	-	-	-	-	-
	SUBTOTAL	<u>16,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
BROADWAY STREET OVERLAY AND STREETScape (405-81-111-3 & 4)									
0305	CONSULTANT/DESIGN FEES	-	-	-	-	-	-	-	-
0900	STREET IMPROVEMENTS	6,515	-	-	-	-	-	-	-
	SUBTOTAL	<u>6,515</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
CLOQUET AVENUE STREETScape (405-81-112-4)									
0900	STREET IMPROVEMENTS	-	-	-	-	-	-	-	-
	SUBTOTAL	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
PINE VALLEY HOCKEY SHELTER (405-81-113-4)									
0520	BUILDING IMPROVEMENTS	1,163,200	-	(3,005)	-	-	-	-	-
	SUBTOTAL	<u>1,163,200</u>	<u>-</u>	<u>(3,005)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
BRAUN PARK IMPROVEMENTS (405-81-1XX-4)									
0530	IMPROVEMENTS OTHER THAN BUILDING	-	-	-	-	-	-	-	-
0900	STREET IMPROVEMENTS	-	-	-	-	-	-	-	-
0901	WATER IMPROVEMENTS	-	-	-	-	-	-	-	-
0902	SEWER IMPROVEMENTS	-	-	-	-	-	-	-	-
	SUBTOTAL	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
ST LOUIS RIVER PED/ATV BRIDGE (405-81-120-4)									
0530	IMPROVEMENTS OTHER THAN BUILDING	-	-	15,200	-	-	-	169,749	-
0900	STREET IMPROVEMENTS	-	-	-	-	-	-	-	-
	SUBTOTAL	<u>-</u>	<u>-</u>	<u>15,200</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>169,749</u>	<u>-</u>
14TH STREET (405-81-118-3 & 4)									
0305	CONSULTANT/DESIGN FEES	-	-	-	-	-	-	-	-
0530	IMPROVEMENTS OTHER THAN BUILDING	-	-	-	-	-	-	-	-
0900	STREET IMPROVEMENTS	-	-	1,240,084	1,171,500	-	-	-	-
	SUBTOTAL	<u>-</u>	<u>-</u>	<u>1,240,084</u>	<u>1,171,500</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

**City of Cloquet
2023 Budget**

CITY SALES TAX CAPITAL PROJECTS									
FUND 405		2020	2021	2022	2022	2023	2024	2025	2026
Acct #	Account Description	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED	PLANNING	PLANNING	PLANNING
PINE TREE PLAZA FRONTAGE ROAD (405-81-114-3 & 4)									
0305	CONSULTANT/DESIGN FEES	-	-	-	-	-	-	-	-
0530	IMPROVEMENTS OTHER THAN BUILDING	-	-	-	-	-	-	-	-
0900	STREET IMPROVEMENTS	3,263	-	-	-	-	-	-	-
	SUBTOTAL	3,263	-	-	-	-	-	-	-
PROSPECT AVE RECONSTRUCT (405-81-116-3 & 4)									
0900	STREET IMPROVEMENTS	1,616,672	17,724	-	-	-	-	-	-
0901	WATER IMPROVEMENTS	735,291	-	-	-	-	-	-	-
0902	SEWER IMPROVEMENTS	421,102	-	-	-	-	-	-	-
0903	STORMWATER IMPROVEMENTS	366,573	-	-	-	-	-	-	-
	SUBTOTAL	3,139,637	17,724	-	-	-	-	-	-
SOUTH HWY 33 RCUT (405-81-117-3 & 4)									
0305	CONSULTANT/DESIGN FEES	-	12,500	-	-	-	-	-	-
0530	IMPROVEMENTS OTHER THAN BUILDING	-	-	-	-	-	-	-	-
0900	STREET IMPROVEMENTS	3,745	-	1,122,124	285,000	-	-	-	-
	SUBTOTAL	3,745	12,500	1,122,124	285,000	-	-	-	-
ANTUS ADDITION/14TH ST UTILITY EXTENSION (405-81-119-3 & 4)									
0305	CONSULTANT/DESIGN FEES	-	921,779	-	-	-	-	-	-
0900	STREET IMPROVEMENTS	-	-	355	-	-	-	-	-
0901	WATER IMPROVEMENTS	-	-	584,218	600,000	-	-	-	-
	SUBTOTAL	-	921,779	584,573	600,000	-	-	-	-
22ND ST UTILITIES (405-81-1XX-3 & 4)									
0305	CONSULTANT/DESIGN FEES	-	-	-	-	-	-	-	-
0530	IMPROVEMENTS OTHER THAN BUILDING	-	-	-	-	-	-	-	-
0900	STREET IMPROVEMENTS	-	-	-	-	-	-	-	-
0901	WATER IMPROVEMENTS	-	-	-	-	-	820,000	-	-
0902	SEWER IMPROVEMENTS	-	-	-	-	-	-	-	-
0903	STORMWATER IMPROVEMENTS	-	-	-	-	-	-	-	-
	SUBTOTAL	-	-	-	-	-	820,000	-	-
UTILITY SHARE OF PROJECTS (405-81-200-4)									
0901	WATER IMPROVEMENTS	(735,291)	-	-	-	-	-	-	-
0902	SEWER IMPROVEMENTS	(421,102)	-	-	-	-	-	-	-
0903	STORMWATER IMPROVEMENTS	(366,573)	-	-	-	-	-	-	-
	SUBTOTAL	(1,522,965)	-	-	-	-	-	-	-
DEBT SERVICE (405-60-100-6)									
0612	BOND ISSUANCE COSTS & OTHER	-	-	-	-	-	-	-	-
	TOTAL EXPENDITURES	2,896,987	964,316	2,958,975	2,056,500	-	-	169,749	-
OTHER FINANCING USES									
TRANSFERS (405-98-830-7)									
07XX	TFR TO REVOLVING CAPITAL PROJECTS	-	-	-	-	-	-	-	-
0728	TFR TO WATER FUND	-	-	-	-	135,360	114,675	115,800	116,675
0729	TFR TO SEWER FUND	-	-	-	-	-	-	-	-
0730	TFR TO STORMWATER FUND	-	-	-	-	-	-	-	-
0790	TFR TO CITY SALES TAX BOND	547,850	542,850	547,600	547,300	546,500	545,500	544,000	543,500
	TOTAL FINANCING USES	547,850	542,850	547,600	547,300	681,860	660,175	659,800	660,175
	TOTAL EXPEND & FINANCING USES	3,444,837	1,507,166	3,506,575	2,603,800	681,860	660,175	829,549	660,175

**City of Cloquet
2023 Budget**

CITY SALES TAX CAPITAL PROJECTS									
FUND 405									
Acct #	Account Description	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2022 ADOPTED	2023 ADOPTED	2024 PLANNING	2025 PLANNING	2026 PLANNING
REVENUES									
TAXES (405-31-340-0)									
1450	CITY SALES TAX	1,085,415	1,141,470	1,274,579	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
1451	MOTOR VEHICLE EXCISE TAX	12,380	8,150	13,100	15,000	15,000	15,000	15,000	15,000
	SUBTOTAL	1,097,795	1,149,620	1,287,679	1,015,000	1,015,000	1,015,000	1,015,000	1,015,000
INTERGOVERNMENTAL REVENUE (405-33-334-0)									
3490	STATE GRANTS - OTHER	\$ 42,093.55	\$ -	\$ 911,248.13	\$ -	\$ -	\$ -	\$ -	\$ -
	SUBTOTAL	\$ 42,093.55	\$ -	\$ 911,248.13	\$ -	\$ -	\$ -	\$ -	\$ -
MISCELLANEOUS									
6920	OTHER REVENUE	11,979	-	1,000	-	-	-	-	-
	SUBTOTAL	11,979	-	1,000	-	-	-	-	-
	TOTAL REVENUES	1,151,868	1,149,620	2,199,927	1,015,000	1,015,000	1,015,000	1,015,000	1,015,000
OTHER FINANCING SOURCES									
TRANSFERS (405-39-392-0)									
9218	TRANSFER FROM WATER FUND	-	-	940,000	-	-	-	-	-
9233	TRANSFER FROM PARK FUND	-	-	-	-	-	-	-	-
9256	TRANSFER FROM LANDFILL HOST FEE	-	-	581,000	-	-	-	-	-
LONG TERM DEBT (405-39-393-0)									
9310	GO BOND ISSUANCE	-	-	-	-	-	-	-	-
	SUBTOTAL	-	-	1,521,000	-	-	-	-	-
	TOTAL FINANCING SOURCES	-	-	1,521,000	-	-	-	-	-
	TOTAL REV & FINANCING SOURCES	1,151,868	1,149,620	3,720,927	1,015,000	1,015,000	1,015,000	1,015,000	1,015,000
	CHANGE IN FUND BALANCE	(2,292,969)	(357,546)	214,352	(1,588,800)	333,140	354,825	185,451	354,825
	FUND BALANCE JANUARY 1ST	3,305,275	1,012,306	654,761	654,761	869,112	1,202,252	1,557,077	1,742,528
	FUND BALANCE DECEMBER 31ST	1,012,306	654,761	869,112	(934,039)	1,202,252	1,557,077	1,742,528	2,097,353

INTERNAL SERVICE

FUND

EMPLOYEE SEVERANCE BENEFITS FUND

The fund was created to accumulate resources to pay for the following employee severance benefits:

- Sick Leave Severance
- Accrued Vacation Leave
- Retiree Health Lump Sum (certain AFSCME employees)
- Retiree and Cobra Health Insurance (premiums and payments)

The City started funding compensated absences in 2005. In 2012 it was the first year the liability was fully funded. It is the City's goal to maintain full funding, therefore, retirements or resignations won't affect governmental funds departmental budgets.

**City of Cloquet
2023 Budget**

EMPLOYEE SEVERANCE BENEFITS									
FUND 701									
Acct #	Account Description	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2022 ADOPTED	2023 ADOPTED	2024 PLANNING	2025 PLANNING	2026 PLANNING
RETIREES HEALTH INSURANCE & SEVERANCE PAYMENTS									
PERSONAL SERVICES (701-45-445-1)									
0131	RETIREES MEDICAL PREMIUMS	1,385	2,155	2,177	-	-	-	-	-
0132	RETIREES LUMP SUM PAYMENTS	25,000	-	-	25,000	25,000	25,000	25,000	25,000
0160	EMPLOYEE VAC & SICK ACCRUAL	8,780	1,438	(33,509)	5,000	5,000	5,000	5,000	5,000
0161	EMPLOYEE VAC & SICK SEVERANCE	20,674	101,974	38,511	-	-	-	-	-
	TOTAL EXPENDITURES	<u>55,838</u>	<u>105,567</u>	<u>7,179</u>	<u>30,000</u>	<u>30,000</u>	<u>30,000</u>	<u>30,000</u>	<u>30,000</u>
REVENUES									
INTERGOVERNMENTAL (701-33-334-0)									
3490	STATE GRANTS - OTHER	-	-	-	-	-	-	-	-
CHARGES FOR SERVICES (701-34-347-0)									
4800	HEALTH & DENTAL PREMIUMS	1,776	2,070	1,865	-	-	-	-	-
MISCELLANEOUS (701-36-362-0)									
6210	INTEREST EARNINGS	9,000	500	2,700	10,000	10,000	10,000	10,000	10,000
6230	CONTRIBUTIONS & DONATIONS	-	-	-	-	-	-	-	-
6290	OTHER REVENUES	-	-	-	-	-	-	-	-
	SUBTOTAL	<u>9,000</u>	<u>500</u>	<u>2,700</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>
	TOTAL REVENUES	<u>10,776</u>	<u>2,570</u>	<u>4,565</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>
OTHER FINANCING SOURCES									
TRANSFERS (701-39-392-0)									
9210	TFR FROM GENERAL FUND	-	-	-	-	-	-	-	-
9217	TFR FROM STORMWATER	-	-	-	-	-	-	-	-
9218	TFR FROM WATER	-	-	-	-	-	-	-	-
9220	TFR FROM WATER LSW	-	-	-	-	-	-	-	-
9234	TFR FROM LIBRARY FUND	-	-	-	-	-	-	-	-
9235	TFR FROM CABLE TV FUND	-	-	-	-	-	-	-	-
	TOTAL FINANCING SOURCES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	TOTAL REV & FINANCING SOURCES	<u>10,776</u>	<u>2,570</u>	<u>4,565</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>
	CHANGE IN NET POSITION	(45,062)	(102,997)	(2,614)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)
	NET POSITION JANUARY 1ST	<u>168,550</u>	<u>123,488</u>	<u>20,491</u>	<u>20,491</u>	<u>17,877</u>	<u>(2,123)</u>	<u>(22,123)</u>	<u>(42,123)</u>
	NET POSITION DECEMBER 31ST	<u>123,488</u>	<u>20,491</u>	<u>17,877</u>	<u>491</u>	<u>(2,123)</u>	<u>(22,123)</u>	<u>(42,123)</u>	<u>(62,123)</u>

ENTERPRISE

FUNDS

WATER - LAKE SUPERIOR WATERLINE FUND

The Lake Superior System operates from the surface water of Lake Superior. The Lake Superior system supplies water to Sappi for industrial production, and the City of Esko for fire protection, WLSSD lift station, and Kerrick Sod and one residential customer.

The City split the water fund into the Lake Superior Waterline and In-Town System beginning in 2013. The split is functionally for determining water rates independent of the In-Town system. The funds are combined for financial reporting purposes.

Goals and Objectives:

- Maintain and improve current operating systems and procedures to continue cost effective services.
- Plan for system upgrades to increase system reliability.

2023 Budget Impacts/Comments:

The City has a water contract with SAPPI and water rates are reviewed and established yearly.

- (0303) A study for repairs of the water pipeline to Duluth is scheduled.
- (0720) Transfer increased mostly due to changes in salary allocations moved from (0101).

Personal Services:

- Public Works Director/City Engineer (33%)
- Lead Pumphouse Operator
- Qualified Pumphouse Operator - 3
- Relief Pumphouse Operator
- Utility Maintenance/Truck Driver - 2

Recent Achievements:

- Westgate Blvd watermain replacement.

**City of Cloquet
2023 Budget**

WATER - LAKE SUPERIOR WATERLINE									
FUND 600									
Acct #	Account Description	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2022 ADOPTED	2023 ADOPTED	2024 PLANNING	2025 PLANNING	2026 PLANNING
STATION 1 - LAKE SUPERIOR WATERLINE EXPENSES									
POWER & PUMPING OPERATION									
SUPPLIES (600-50-410-2)									
0219	OTHER OPERATING SUPPLIES	-	20	16	1,500	1,500	1,500	1,500	1,500
	SUBTOTAL	-	20	16	1,500	1,500	1,500	1,500	1,500
OTHER SERVICES & CHARGES (600-50-410-3)									
0319	MISCELLANEOUS EXPENSE	-	76	3	500	500	500	500	500
0321	TELEPHONE/CELL PHONE/INTERNET	-	-	-	-	-	-	-	-
0361	PROPERTY & LIABILITY INSURANCE	8,234	8,838	9,946	8,850	10,500	10,500	10,500	10,500
0381	ELECTRIC SERVICE	446,627	598,674	642,487	475,000	575,000	575,000	575,000	575,000
0631	DNR WATER USER FEES	39,965	38,421	29,564	40,000	40,000	40,000	40,000	40,000
	SUBTOTAL	494,826	646,009	681,999	524,350	626,000	626,000	626,000	626,000
POWER & PUMPING MAINTENANCE									
OTHER SERVICES & CHARGES (600-50-411-3)									
0401	BUILDING MAINTENANCE	596	310	1,989	1,500	1,500	1,500	1,500	1,500
0405	PUMP & MOTOR MAINTENANCE	728	1,511	4,367	50,000	50,000	50,000	50,000	50,000
0406	AUTOMATIC CONTROLS MAINTENANCE	-	534	1,664	2,000	2,000	2,000	2,000	2,000
	SUBTOTAL	1,324	2,355	8,020	53,500	53,500	53,500	53,500	53,500
CAPITAL OUTLAY (600-50-411-4)									
0406	CONTROLS & PIPELINE UPGRADES	-	-	-	-	-	-	-	-
	SUBTOTAL	-	-	-	-	-	-	-	-
	TOTAL STATION 1 EXPENSES	496,150	648,384	690,035	579,350	681,000	681,000	681,000	681,000
STATION 2 - LAKE SUPERIOR WATERLINE EXPENSES									
POWER & PUMPING OPERATION									
PERSONAL SERVICES (600-51-410-1)									
0101	SALARIES - FT - REGULAR	303,756	306,353	315,525	299,900	315,000	318,300	327,900	327,900
0103	SALARIES - FT - 1.5	17,245	12,256	20,213	17,000	17,000	17,000	17,000	17,000
0104	SALARIES - FT - 2.0	6,459	3,820	9,749	8,000	8,000	8,000	8,000	8,000
0113	SALARIES - NIGHT DIFFERENTIAL	6,581	6,711	6,659	4,000	4,000	4,000	4,000	4,000
0121	PERA CONTRIBUTIONS	24,839	23,021	25,004	24,700	25,800	26,050	26,800	26,800
0122	FICA CONTRIBUTIONS	21,715	18,881	20,419	20,400	21,350	21,500	22,100	22,100
0123	MEDICARE CONTRIBUTIONS	5,079	4,416	4,775	4,800	5,000	5,000	5,200	5,200
0124	VEBA CONTRIBUTION	1,125	2,250	2,250	1,500	2,250	1,500	1,500	1,500
0131	HEALTH INSURANCE	25,394	18,724	21,922	31,200	23,200	34,300	36,000	36,000
0132	DENTAL INSURANCE	3,972	3,054	3,115	6,550	4,300	4,300	4,300	4,300
0133	LIFE INSURANCE	600	600	600	750	750	750	750	750
0151	WORKERS COMP INSURANCE	13,529	22,502	17,818	22,600	22,600	22,600	22,600	22,600
0190	PENSION EXPENSE - GASB #68	(21,216)	(34,646)	146,192	-	-	-	-	-
	SUBTOTAL	409,079	387,942	594,242	441,400	449,250	463,300	476,150	476,150
SUPPLIES (600-51-410-2)									
0219	OTHER OPERATING SUPPLIES	2,109	1,732	1,976	2,500	2,500	2,500	2,500	2,500
0581	OTHER EQUIPMENT (-5000)	-	-	-	500	500	500	500	500
	SUBTOTAL	2,109	1,732	1,976	3,000	3,000	3,000	3,000	3,000
OTHER SERVICES & CHARGES (600-51-410-3)									
0319	MISCELLANEOUS EXPENSE	4,627	4,591	9,626	5,000	5,000	5,000	5,000	5,000
0321	TELEPHONE/CELL PHONE/INTERNET	1,108	798	881	1,200	1,200	1,200	1,200	1,200
0331	TRAVEL/SCHOOL/CONFERENCE	611	1,445	1,177	2,000	1,000	1,000	1,000	1,000
0361	PROPERTY & LIABILITY INSURANCE	8,234	8,838	9,946	8,850	10,500	10,500	10,500	10,500
0381	ELECTRIC SERVICE	802,233	1,075,953	1,234,169	860,000	950,000	950,000	950,000	950,000
0417	UNIFORM/SAFETY BOOTS	693	397	572	200	200	200	200	200
	SUBTOTAL	817,505	1,092,022	1,256,372	877,250	967,900	967,900	967,900	967,900
STATION 2 POWER & PUMPING MAINTENANCE									
SUPPLIES (600-51-411-2)									
0229	OTHER MAINTENANCE SUPPLIES	426	859	54,600	72,000	72,000	72,000	72,000	2,000
	SUBTOTAL	426	859	54,600	72,000	72,000	72,000	72,000	2,000
OTHER SERVICES & CHARGES (600-51-411-3)									
0319	MISCELLANEOUS EXPENSE	-	190	70	-	-	-	-	-
0384	REFUSE DISPOSAL	374	592	318	500	500	500	500	500
0401	BUILDING MAINTENANCE	1,956	468	235	5,000	5,000	5,000	5,000	5,000
0405	PUMP & MOTOR MAINTENANCE	65,210	5,854	3,369	60,000	60,000	60,000	60,000	60,000
0406	AUTOMATIC CONTROLS MAINTENANCE	2,644	-	100	2,000	2,000	2,000	2,000	2,000
	SUBTOTAL	70,184	7,104	4,093	67,500	67,500	67,500	67,500	67,500

**City of Cloquet
2023 Budget**

WATER - LAKE SUPERIOR WATERLINE									
FUND 600									
Acct #	Account Description	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2022 ADOPTED	2023 ADOPTED	2024 PLANNING	2025 PLANNING	2026 PLANNING
CAPITAL OUTLAY (600-51-411-4)									
0406	AUTOMATIC CONTROLS MAINTENANCE	-	276	-	-	-	-	-	-
0520	BUILDING AND STRUCTURES	-	-	-	-	-	-	-	-
0580	OTHER EQUIPMENT (+5,000)	-	-	-	-	-	-	-	-
	SUBTOTAL	-	276	-	-	-	-	-	-
STATION 2 PURIFICATION OPERATION									
SUPPLIES (600-51-420-2)									
0216	CHEMICALS & CHEMICAL PRODUCTS	14,000	19,310	28,955	15,000	20,000	20,000	20,000	20,000
0228	LAB SUPPLIES	3,376	2,251	735	2,500	2,500	2,500	2,500	2,500
	SUBTOTAL	17,376	21,561	29,690	17,500	22,500	22,500	22,500	22,500
OTHER SERVICES & CHARGES (600-51-420-3)									
0319	MISCELLANEOUS EXPENSE	-	100	-	-	-	-	-	-
	SUBTOTAL	-	100	-	-	-	-	-	-
PURIFICATION MAINTENANCE									
OTHER SERVICES & CHARGES (600-51-421-3)									
0319	MISCELLANEOUS EXPENSE	100	-	200	-	-	-	-	-
0407	CHLOR & CHEM EQUIP MAINTENANCE	259	5,625	442	2,500	2,500	2,500	2,500	2,500
	SUBTOTAL	359	5,625	642	2,500	2,500	2,500	2,500	2,500
	TOTAL STATION 2 EXPENSES	1,317,038	1,517,221	1,941,616	1,481,150	1,584,650	1,598,700	1,611,550	1,541,550
LAKE SUPERIOR WATELINE EXPENSES									
SOURCE OF SUPPLY									
SUPPLIES (600-52-400-2)									
0229	OTHER MAINTENANCE SUPPLIES	-	-	-	500	-	-	-	-
	SUBTOTAL	-	-	-	500	-	-	-	-
OTHER SERVICES & CHARGES(600-52-400-3)									
0303	ENGINEERING FEES	3,362	15,815	22,703	-	10,000	10,000	10,000	10,000
	SUBTOTAL	3,362	15,815	22,703	-	10,000	10,000	10,000	10,000
DISTRIBUTION OPERATION									
SUPPLIES (600-52-430-2)									
0219	OTHER OPERATING SUPPLIES	-	-	-	500	-	-	-	-
	SUBTOTAL	-	-	-	500	-	-	-	-
OTHER SERVICES & CHARGES (600-52-430-3)									
0301	AUDITING & ACCOUNTING SERVICES	3,602	3,584	6,137	4,500	4,500	4,500	4,500	4,500
0319	MISCELLANEOUS EXPENSE	50	50	50	200	200	200	200	200
0381	ELECTRIC SERVICE	928	806	1,830	2,000	2,000	2,000	2,000	2,000
0403	VEHICLE MAINTENANCE	-	-	-	-	-	-	-	-
0640	WISCONSIN REAL ESTATE TAXES	16,535	16,687	15,794	16,500	16,750	17,000	17,250	17,250
	SUBTOTAL	21,114	21,127	23,811	23,200	23,450	23,700	23,950	23,950
DISTRIBUTION MAINTENANCE									
PERSONAL SERVICES (600-52-431-1)									
0101	SALARIES - FT-REGULAR	89,200	74,704	116,873	107,100	151,575	160,000	168,000	176,000
0103	SALARIES - FT - 1.5	7,653	7,771	4,996	11,000	5,500	5,500	5,500	5,500
0104	SALARIES - FT - 2.0	2,575	850	1,065	3,000	1,500	1,500	1,500	1,500
0109	SALARIES-PART TIME	-	-	-	-	-	-	-	-
0112	SALARIES-JOB DIFFERENTIAL	1,479	648	29	-	-	-	-	-
0113	SALARIES-NIGHT DIFFERENTIAL	156	-	-	-	-	-	-	-
0121	PERA CONTRIBUTIONS	8,428	6,978	8,431	9,100	12,000	12,375	12,750	13,150
0122	FICA CONTRIBUTIONS	7,016	5,509	6,580	7,500	9,900	10,200	10,500	10,850
0123	MEDICARE CONTRIBUTIONS	1,641	1,288	1,539	1,750	2,300	2,370	2,450	2,550
0124	VEBA CONTRIBUTION	938	750	-	750	750	750	750	750
0131	HEALTH INSURANCE	3,974	16,307	36,017	27,150	28,525	32,900	36,200	39,850
0132	DENTAL INSURANCE	1,468	1,242	1,558	2,350	2,750	2,750	2,750	2,750
0133	LIFE INSURANCE	200	190	240	300	300	300	300	300
0151	WORKERS COMP INSURANCE	4,760	7,921	6,469	8,000	8,000	8,000	8,000	8,000
0190	PENSION EXPENSE - GASB #68	(10,007)	(20,064)	49,294	-	-	-	-	-
	SUBTOTAL	119,479	104,094	233,091	178,000	223,100	236,645	248,700	261,200

**City of Cloquet
2023 Budget**

FUND 600									
Acct #	Account Description	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2022 ADOPTED	2023 ADOPTED	2024 PLANNING	2025 PLANNING	2026 PLANNING
WATER - LAKE SUPERIOR WATERLINE									
SUPPLIES (600-52-431-2)									
0212	MOTOR FUELS	5,934	7,616	13,879	10,000	10,000	10,000	10,000	10,000
0215	SHOP SUPPLIES	-	-	-	1,500	1,500	1,500	1,500	1,500
0229	OTHER MAINTENANCE SUPPLIES	928	1,325	844	1,000	1,000	1,000	1,000	1,000
	SUBTOTAL	6,862	8,941	14,723	12,500	12,500	12,500	12,500	12,500
OTHER SERVICES & CHARGES (600-52-431-3)									
0230	WATERLINE LEAK REPAIRS	393	40,938	55,112	150,000	150,000	150,000	150,000	150,000
0231	WATER RESERVOIRS	4,925	3,400	-	-	-	-	-	-
0319	MISCELLANEOUS EXPENSE	1,218	1,299	1,356	500	500	500	500	500
0321	TELEPHONE/CELL PHONE/INTERNET	1,601	1,426	1,641	950	950	950	950	950
0331	TRAVEL/SCHOOL/CONFERENCE	200	335	167	-	-	-	-	-
0361	PROPERTY & LIABILITY INSURANCE	8,234	8,838	9,946	8,850	10,500	10,500	10,500	10,500
0402	EQUIPMENT MAINTENANCE	-	-	-	1,000	1,000	1,000	1,000	1,000
0417	UNIFORMS/SAFETY BOOTS	1,048	1,023	310	750	750	750	750	750
0595	WATER METERS	-	-	-	3,000	3,000	3,000	3,000	3,000
	SUBTOTAL	17,620	57,259	68,532	165,050	166,700	166,700	166,700	166,700
CAPITAL OUTLAY (600-52-431-4)									
0530	PIPELINE STUDY	-	-	-	-	-	-	-	-
0550	MOTOR VEHICLES	-	-	-	-	-	-	-	-
0538	WATER IMPROVEMENTS	-	-	-	-	-	-	-	-
	SUBTOTAL	-	-	-	-	-	-	-	-
	TOTAL LAKE SUPERIOR WATER LINE	168,437	207,236	362,859	379,750	435,750	449,545	461,850	474,350
ADMINISTRATION & GENERAL EXPENSES									
PERSONAL SERVICES (600-57-451-1)									
0101	SALARIES - FT - REGULAR	39,855	30,235	53,143	39,050	40,200	41,400	42,700	42,700
0103	SALARIES - FT - 1.5	-	-	-	-	-	-	-	-
0121	PERA CONTRIBUTIONS	2,862	2,842	2,927	2,950	3,100	3,100	3,200	3,200
0122	FICA CONTRIBUTIONS	2,294	2,226	2,354	2,450	2,300	2,600	2,650	2,650
0123	MEDICARE CONTRIBUTIONS	537	521	551	600	600	600	600	600
0124	VEBA CONTRIBUTION	-	-	-	-	-	-	-	-
0131	HEALTH INSURANCE	7,908	8,634	9,429	9,500	10,100	10,500	11,000	11,500
0132	DENTAL INSURANCE	387	387	395	400	550	550	550	550
0133	LIFE INSURANCE	40	40	40	50	50	50	50	50
0134	DEFERRED COMPENSATION	-	-	976	-	1,010	1,010	1,010	1,010
0151	WORKERS COMP INSURANCE	251	416	505	500	550	550	550	550
0190	PENSION EXPENSE - GASB #68	(1,377)	(2,102)	17,113	-	-	-	-	-
	SUBTOTAL	52,756	43,199	87,430	55,500	58,460	60,360	62,310	62,810
SUPPLIES (600-57-451-2)									
0200	OFFICE SUPPLIES	150	254	337	200	300	300	300	300
0581	OTHER EQUIPMENT (-5,000)	600	-	-	-	-	-	-	-
	SUBTOTAL	750	254	337	200	300	300	300	300
OTHER SERVICES & CHARGES (600-57-451-3)									
0301	BILLING SERVICES	6,000	-	-	6,000	6,000	6,000	6,000	6,000
0319	MISCELLANEOUS EXPENSE	985	2,155	2,155	1,000	1,000	1,000	1,000	1,000
0321	TELEPHONE/CELL PHONE/INTERNET	198	198	198	400	400	400	400	400
0331	TRAVEL/TRAINING/CONFERENCE	1,427	1,456	1,504	1,500	1,500	1,500	1,500	1,500
0417	UNIFORM/SAFETY BOOTS	-	-	-	-	-	-	-	-
	SUBTOTAL	8,610	3,809	3,857	8,900	8,900	8,900	8,900	8,900
CAPITAL OUTLAY (600-57-451-4)									
0520	BUILDINGS & STRUCTURES	-	-	-	-	-	-	-	-
0550	MOTOR VEHICLES	-	-	-	-	-	-	-	-
	SUBTOTAL	-	-	-	-	-	-	-	-
DEPRECIATION EXPENSE (600-57-451-8)									
0399	DEPRECIATION EXPENSE	107,700	-	-	107,700	107,700	107,700	107,700	107,700
	SUBTOTAL	107,700	-	-	107,700	107,700	107,700	107,700	107,700
DEBT SERVICE BONDS (600-60-100-5 & 6)									
0601	BOND PRINCIPAL	-	-	-	-	-	-	-	-
0611	BOND INTEREST (includes princ on new deb	-	-	-	-	-	-	-	-
0612	BOND COSTS	-	-	-	-	-	-	-	-
0620	FISCAL AGENT FEES	-	-	-	-	-	-	-	-
	SUBTOTAL	-	-	-	-	-	-	-	-
	TOTAL ADMIN & GEN EXPENSES	169,816	47,262	91,625	172,300	175,360	177,260	179,210	179,710
	TOTAL EXPENSES	2,151,441	2,420,103	3,086,135	2,612,550	2,876,760	2,906,505	2,933,610	2,876,610

**City of Cloquet
2023 Budget**

WATER - LAKE SUPERIOR WATERLINE									
FUND 600									
Acct #	Account Description	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2022 ADOPTED	2023 ADOPTED	2024 PLANNING	2025 PLANNING	2026 PLANNING
OTHER FINANCING USES									
TRANSFERS (600-98-830-7)									
0720	TFR TO GENERAL FUND	140,000	155,000	160,000	160,000	165,000	170,000	175,000	175,000
0729	TFR TO WATER IN TOWN	-	-	-	-	3,750	-	-	-
0735	TFR TO PUBLIC WORKS RESERVE	-	-	-	-	-	-	-	-
0750	TFR TO INTERNAL SERVICE FUND	-	-	-	-	-	-	-	-
TOTAL FINANCING USES		<u>140,000</u>	<u>155,000</u>	<u>160,000</u>	<u>160,000</u>	<u>168,750</u>	<u>170,000</u>	<u>175,000</u>	<u>175,000</u>
TOTAL EXPENSES & FINANCING USES		<u>2,291,441</u>	<u>2,575,103</u>	<u>3,246,135</u>	<u>2,772,550</u>	<u>3,045,510</u>	<u>3,076,505</u>	<u>3,108,610</u>	<u>3,051,610</u>
REVENUES									
MISCELLANEOUS (600-36-362-0)									
6210	INTEREST EARNINGS	-	-	-	-	-	-	-	-
6290	OTHER REVENUE	-	-	-	-	-	-	-	-
SUBTOTAL		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
UTILITY REVENUE (600-37-371-0)									
7141	SAPPLI LS WATERLINE	2,763,825	3,271,650	2,788,500	2,765,000	3,000,000	3,000,000	3,000,000	3,000,000
7180	CAPITAL IMPROVEMENTS FEE	-	-	-	-	-	-	-	-
7190	OTHER REVENUE	-	-	-	-	-	-	-	-
SUBTOTAL		<u>2,763,825</u>	<u>3,271,650</u>	<u>2,788,500</u>	<u>2,765,000</u>	<u>3,000,000</u>	<u>3,000,000</u>	<u>3,000,000</u>	<u>3,000,000</u>
TOTAL REVENUES		<u>2,763,825</u>	<u>3,271,650</u>	<u>2,788,500</u>	<u>2,765,000</u>	<u>3,000,000</u>	<u>3,000,000</u>	<u>3,000,000</u>	<u>3,000,000</u>
OTHER FINANCING SOURCES									
TRANSFERS (600-39-392-0)									
9219	TFR FROM SEWER	-	-	-	-	-	-	-	-
SUBTOTAL		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
LONG TERM DEBT (600-39-393-0)									
9310	BOND ISSUANCE	-	-	-	-	-	-	-	-
SUBTOTAL		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL FINANCING SOURCES		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL REV & FINANCING SOURCES		<u>2,763,825</u>	<u>3,271,650</u>	<u>2,788,500</u>	<u>2,765,000</u>	<u>3,000,000</u>	<u>3,000,000</u>	<u>3,000,000</u>	<u>3,000,000</u>
CHANGE IN NET POSITION		472,384	696,547	(457,635)	(7,550)	(45,510)	(76,505)	(108,610)	(51,610)
NET POSITION JANUARY 1ST		<u>765,454</u>	<u>1,237,838</u>	<u>1,934,380</u>	<u>1,934,380</u>	<u>1,476,745</u>	<u>1,431,235</u>	<u>1,354,730</u>	<u>1,246,120</u>
NET POSITION DECEMBER 31ST		<u>1,237,838</u>	<u>1,934,380</u>	<u>1,476,745</u>	<u>1,926,830</u>	<u>1,431,235</u>	<u>1,354,730</u>	<u>1,246,120</u>	<u>1,194,510</u>

NOTE: COMBINED WITH WATER FUND #601 FOR FINANCIAL REPORTING PURPOSES.

WATER IN-TOWN FUND

The City maintains its own water distribution system. Meters are read monthly through an automated radio system by Department employees. The in-town water system consists of five ground-water wells. Currently, municipal water is supplied to just over 3,700 accounts.

The Water Fund accounts for revenue and expense associated with the distribution of water to property owners (residents and businesses) and the administration, operation, maintenance and replacement of the City's water system.

The City uses a water rate structure that is designed to protect the City's ability to deliver consistent and reliable water service to all properties at the current water storage and delivery capacity. The City's water system, (wells, water tower, underground water reservoir, distribution lines, valves and fire hydrants) is sufficient to deliver water services to all properties for the future.

Goals and Objectives:

- Emphasize quality water utility service and customer satisfaction.
- Meet and exceed all regulatory requirements of the Environmental Protection Agency and the Minnesota Department of Health.
- Maintain and improve current operating systems and procedures to continue cost effective services.

2023 Budget Impacts/Comments:

The City contracted for a rate study plan in 2017 that analyzed both water and sewer rates. The rates are expected to increase slightly each year in January for the foreseeable future.

In 2020, the City completed a water treatment plant at Pine Valley. To finance this project, the City received a loan from the Minnesota Public Facilities Authority. This \$7 million loan will be financed over twenty (20) years at 1.19 percent.

The transfer to the General Fund increased mostly due to changes in salary allocations moved from (0101).

Personal Services:

- Public Works Director/City Engineer (67%)
- Utilities Maintenance Supervisor
- Utilities Maintenance/Truck Driver – 2
- Accountant (Finance)
- Permit and Account Clerk (Administration)
- Summer Seasonal - 4

Recent Achievements:

- Construction of a new water treatment plant.
- Utility rate study implementation.

**City of Cloquet
2023 Budget**

FUND 601 WATER - IN-TOWN									
Acct #	Account Description	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2022 ADOPTED	2023 ADOPTED	2024 PLANNING	2025 PLANNING	2026 PLANNING
CLOQUET - SOURCE OF SUPPLY EXPENSES									
CLOQUET SOURCE OF SUPPLY (601-49-400-3)									
0303	ENGINEERING FEES	5,850	650	-	2,300	2,300	2,300	2,300	2,300
	SUBTOTAL	5,850	650	-	2,300	2,300	2,300	2,300	2,300
CLOQUET POWER & PUMPING OPERATIONS (601-49-410-)									
2-0219	OTHER OPERATING SUPPLIES	144	-	-	400	400	400	400	400
3-0319	MISCELLANEOUS EXPENSE	-	-	(3)	500	500	500	500	500
3-0321	TELEPHONE/CELL PHONE/INTERNET	-	-	-	-	-	-	-	-
3-0381	ELECTRIC SERVICE	97,839	119,545	146,652	95,000	120,000	120,000	120,000	120,000
3-0382	WATER, SEWER, STORMWATER	19,565	19,388	22,783	15,000	15,000	15,000	15,000	15,000
3-0383	NATURAL GAS	4,827	4,838	8,809	6,000	6,000	6,000	6,000	6,000
3-0631	DNR WATER USER FEES	4,489	4,105	4,840	4,500	4,500	4,500	4,500	4,500
	SUBTOTAL	126,864	147,876	183,080	121,400	146,400	146,400	146,400	146,400
CLOQUET POWER & PUMPING MAINTENANCE (601-49-411-)									
2-0229	OTHER MAINTENANCE SUPPLIES	-	-	35	500	500	500	500	500
3-0319	MISCELLANEOUS EXPENSE	80	51	-	100	100	100	100	100
3-0401	BUILDING MAINTENANCE	2,978	3,064	3,409	1,000	3,000	3,000	3,000	3,000
3-0402	EQUIPMENT MAINTENANCE	222	60	-	400	400	400	400	400
3-0405	PUMP & MOTOR MAINTENANCE	-	-	-	10,000	10,000	10,000	10,000	10,000
3-0406	AUTOMATIC CONTROLS MAINTENANCE	1,111	2,041	408	3,000	3,000	3,000	3,000	3,000
3-0408	WELL MAINTENANCE	2,325	2,975	310	3,000	3,000	3,000	3,000	3,000
	SUBTOTAL	6,716	8,191	4,162	18,000	20,000	20,000	20,000	20,000
CLOQUET PURIFICATION OPERATION (601-49-420-)									
2-0216	CHEMICALS & CHEMICAL PRODUCTS	63,068	54,839	69,447	60,000	60,000	60,000	60,000	60,000
2-0228	LAB SUPPLIES	337	-	1,272	1,000	2,000	2,000	2,000	2,000
3-0388	WATER CONNECTION FEES	37,077	37,576	35,863	35,650	35,650	35,650	35,650	35,650
	SUBTOTAL	100,483	92,415	106,382	96,650	97,650	97,650	97,650	97,650
CLOQUET PURIFICATION MAINTENANCE (601-49-421-)									
2-0229	OTHER MAINTENANCE SUPPLIES	262	1,061	332	1,500	1,500	1,500	1,500	1,500
3-0319	MISCELLANEOUS EXPENSE	300	300	600	100	100	100	100	100
3-0407	CHLOR & CHEM EQUIP MAINTENANCE	316	364	1,670	3,000	3,000	3,000	3,000	3,000
	SUBTOTAL	878	1,725	2,602	4,600	4,600	4,600	4,600	4,600
CLOQUET DISTRIBUTION OPERATION (601-49-430-)									
2-0219	OTHER OPERATING SUPPLIES	2,421	2,274	825	2,500	2,500	2,500	2,500	2,500
3-0319	MISCELLANEOUS EXPENSE	-	-	5,060	2,500	4,000	4,000	4,000	4,000
4-0538	WATER IMPROVEMENTS	-	12,664	-	-	100,000	-	-	-
	SUBTOTAL	2,421	14,938	5,885	5,000	106,500	6,500	6,500	6,500
	TOTAL SOURCE OF SUPPLY EXPENSES	243,211	265,795	302,110	247,950	377,450	277,450	277,450	277,450
CLOQUET - DISTRIBUTION MAINTENANCE EXPENSES									
PERSONAL SERVICES (601-49-431-1)									
0101	SALARIES - FT - REGULAR	125,370	132,633	139,817	139,600	118,400	124,350	130,500	137,000
0103	SALARIES - FT - 1.5	7,794	7,433	9,458	5,000	18,000	18,000	18,000	18,000
0104	SALARIES - FT - 2.0	2,338	405	1,549	2,000	2,000	2,000	2,000	2,000
0105	SALARIES - TEMP REG	10,659	5,363	6,720	12,800	10,600	10,600	10,600	10,600
0107	SALARIES - TEMP - 1.5	-	-	-	-	-	-	-	-
0109	SALARIES - PART-TIME	-	-	-	-	-	-	-	-
0112	SALARIES - JOB DIFFERENTIAL	114	226	521	-	-	-	-	-
0113	SALARIES - NIGHT DIFFERENTIAL	90	-	-	-	-	-	-	-
0121	PERA CONTRIBUTION	9,992	10,294	11,512	11,000	9,000	9,275	9,500	9,800
0122	FICA CONTRIBUTION	8,310	8,558	9,757	9,900	8,250	8,500	8,750	9,000
0123	MEDICARE CONTRIBUTION	1,943	2,002	2,282	2,300	2,000	2,100	2,200	2,300
0124	VEBA CONTRIBUTION	750	-	750	750	-	-	-	-
0131	HEALTH INSURANCE	36,776	30,731	26,986	27,150	40,000	46,500	51,000	56,200
0132	DENTAL INSURANCE	1,960	2,019	1,950	2,350	2,150	2,150	2,150	2,150
0133	LIFE INSURANCE	201	240	240	300	300	300	300	300
0134	DEFERRED COMPENSATION	-	-	-	-	-	-	-	-
0151	WORKERS COMP INSURANCE	6,895	15,203	8,730	15,250	15,250	15,250	15,250	15,250
0190	PENSION EXPENSE - GASB #68	(29,911)	(3,633)	67,856	-	-	-	-	-
	SUBTOTAL	183,281	211,474	288,129	228,400	225,950	239,025	250,250	262,600
SUPPLIES (601-49-431-2)									
0212	MOTOR FUELS	7,396	9,426	14,936	12,500	12,500	12,500	12,500	12,500
0229	OTHER MAINTENANCE SUPPLIES	21,540	28,305	16,153	12,500	20,000	20,000	20,000	20,000
0240	SMALL TOOLS & MISC EQUIPMENT	2,116	129	508	2,000	2,000	2,000	2,000	2,000
0250	INVENTORY ADJUSTMENT	(27,219)	3,390	9,820	-	-	-	-	-
	SUBTOTAL	3,833	41,250	41,417	27,000	34,500	34,500	34,500	34,500

**City of Cloquet
2023 Budget**

FUND 601 WATER - IN-TOWN									
Acct #	Account Description	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2022 ADOPTED	2023 ADOPTED	2024 PLANNING	2025 PLANNING	2026 PLANNING
OTHER SERVICES & CHARGES (601-49-431-3)									
0230	WATERLINE LEAK REPAIRS	32,973	38,114	48,240	35,000	35,000	35,000	35,000	35,000
0231	WATER RESERVOIRS	310	-	-	-	-	-	-	-
0232	ELEVATED WATER TANKS	-	-	-	1,000	1,000	1,000	1,000	1,000
0319	MISCELLANEOUS EXPENSE	9,323	345	1,153	900	900	900	900	900
0321	TELEPHONE/CELL PHONE/INTERNET	1,974	2,311	2,321	1,500	3,000	3,000	3,000	3,000
0331	TRAVEL/TRAINING/SCHOOL	200	75	975	500	500	500	500	500
0402	EQUIPMENT MAINTENANCE	2,165	3,402	2,027	3,000	3,000	3,000	3,000	3,000
0403	VEHICLE MAINTENANCE	1,298	1,723	2,505	5,000	5,000	5,000	5,000	5,000
0405	WATER METERS MAINT & REPAIR	5,864	8,784	9,305	7,500	7,500	7,500	7,500	7,500
0417	UNIFORMS/SAFETY BOOTS	536	701	1,912	1,000	1,000	1,000	1,000	1,000
0531	WATER MAINS & VALVES	310	-	14,482	10,000	11,000	11,000	11,000	11,000
0532	FIRE HYDRANTS	725	216	920	9,000	10,000	10,000	10,000	10,000
0533	WATER SERVICE LINES	4,731	1,314	12,037	8,000	9,000	9,000	9,000	9,000
	SUBTOTAL	<u>60,409</u>	<u>56,985</u>	<u>95,877</u>	<u>82,400</u>	<u>86,900</u>	<u>86,900</u>	<u>86,900</u>	<u>86,900</u>
CAPITAL OUTLAY (601-49-431-4)									
0530	IMPROVEMENT OTHER THAN BLDG	-	-	-	-	125,000	-	-	15,000
0538	WATER IMPROVEMENTS	-	-	68	-	-	-	195,500	-
0540	HEAVY MACHINERY	-	-	-	-	-	-	200,000	-
0550	MOTOR VEHICLES	-	-	-	-	-	-	35,000	-
0580	OTHER EQUIPMENT (+5000)	-	-	-	18,000	-	-	-	-
	SUBTOTAL	<u>-</u>	<u>-</u>	<u>68</u>	<u>18,000</u>	<u>125,000</u>	<u>-</u>	<u>430,500</u>	<u>15,000</u>
	TOTAL DISTRIBUTION MAINT EXP	<u>247,523</u>	<u>309,709</u>	<u>425,491</u>	<u>355,800</u>	<u>472,350</u>	<u>360,425</u>	<u>802,150</u>	<u>399,000</u>
BILLING & COLLECTION EXPENSES									
PERSONAL SERVICES (601-54-441-1)									
0101	SALARIES - FT - REGULAR	73,621	96,951	118,042	101,350	111,700	107,500	110,700	110,700
0103	SALARIES - FT - 1.5	-	-	-	-	-	-	-	-
0104	SALARIES - FT - 2.0	-	-	-	-	-	-	-	-
0109	SALARIES - PART TIME	12,290	-	-	-	-	-	-	-
0121	PERA CONTRIBUTIONS	5,640	7,003	8,221	7,600	8,400	8,000	8,300	8,300
0122	FICA CONTRIBUTIONS	4,602	5,246	6,073	6,300	7,000	6,700	6,900	6,900
0123	MEDICARE CONTRIBUTIONS	1,076	1,227	1,420	1,500	1,650	1,550	1,600	1,600
0124	VEBA CONTRIBUTION	-	-	-	-	-	-	-	-
0131	HEALTH INSURANCE	39,661	50,075	51,185	54,300	51,750	59,800	62,800	62,800
0132	DENTAL INSURANCE	1,670	1,910	1,785	1,900	2,600	2,600	2,600	2,600
0133	LIFE INSURANCE	201	240	250	300	300	300	300	300
0151	WORKERS COMP INSURANCE	645	1,078	1,055	1,100	1,100	1,100	1,100	1,100
0190	PENSION EXPENSE - GASB #68	4,066	9,842	48,458	-	-	-	-	-
	SUBTOTAL	<u>143,471</u>	<u>173,572</u>	<u>236,489</u>	<u>174,350</u>	<u>184,500</u>	<u>187,550</u>	<u>194,300</u>	<u>194,300</u>
SUPPLIES (601-54-441-2)									
0200	OFFICE SUPPLIES	1,519	1,213	831	1,500	1,500	1,500	1,500	1,500
0219	OTHER OPERATING SUPPLIES	-	-	-	-	-	-	-	-
0571	OFFICE EQUIPMENT/FURNITURE	-	-	-	-	-	-	-	-
	SUBTOTAL	<u>1,519</u>	<u>1,213</u>	<u>831</u>	<u>1,500</u>	<u>1,500</u>	<u>1,500</u>	<u>1,500</u>	<u>1,500</u>
OTHER SERVICES & CHARGES (601-54-441-3)									
0319	MISCELLANEOUS EXPENSE	375	391	353	500	500	500	500	500
0320	CHARGED TO LAKE SUPERIOR - 600	(6,000)	-	-	(6,000)	(6,000)	(6,000)	(6,000)	(6,000)
0321	PHONE/INTERNET	450	600	510	-	-	-	-	-
0322	POSTAGE	35,980	41,671	41,716	40,000	40,000	40,000	40,000	40,000
0331	TRAVEL/SCHOOL/TRAINING	199	-	20	250	250	250	250	250
0404	MACH & EQUIP MAINT-CONTRACTOR	4,687	6,985	1,287	8,000	8,000	8,000	8,000	8,000
0410	COMPUTER MAINTENANCE	5,598	6,615	5,872	6,000	6,000	6,000	6,000	6,000
0575	COMPUTER EQUIPMENT	-	-	-	2,000	-	2,000	2,000	2,000
0576	COMPUTER SOFTWARE	1,188	-	-	-	-	-	-	-
	SUBTOTAL	<u>42,476</u>	<u>56,262</u>	<u>49,758</u>	<u>50,750</u>	<u>48,750</u>	<u>50,750</u>	<u>50,750</u>	<u>50,750</u>
CAPITAL OUTLAY (601-54-441-4)									
0580	OTHER EQUIPMENT (+5000) MC3Lite/meters	-	-	-	250,000	850,000	-	-	-
	SUBTOTAL	<u>-</u>	<u>-</u>	<u>-</u>	<u>250,000</u>	<u>850,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
	TOTAL BILLING & COLLECTION EXP	<u>187,466</u>	<u>231,047</u>	<u>287,079</u>	<u>476,600</u>	<u>1,084,750</u>	<u>239,800</u>	<u>246,550</u>	<u>246,550</u>

**City of Cloquet
2023 Budget**

FUND 601 WATER - IN-TOWN									
Acct #	Account Description	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2022 ADOPTED	2023 ADOPTED	2024 PLANNING	2025 PLANNING	2026 PLANNING
ADMINISTRATION & GENERAL EXPENSES									
PERSONAL SERVICES (601-57-451-1)									
0101	SALARIES - FT - REGULAR	80,916	84,921	84,359	79,250	81,600	84,000	86,500	86,500
0103	SALARIES - FT - 1.5	336	131	97	-	-	-	-	-
0104	SALARIES - FT - 2.0	-	-	-	-	-	-	-	-
0105	SALARIES - TEMP - REG - (interns)	7,477	7,651	14,475	10,100	10,100	10,100	10,100	10,100
0121	PERA CONTRIBUTIONS	5,810	5,769	5,943	5,950	6,275	6,350	6,500	6,500
0122	FICA CONTRIBUTIONS	5,142	5,002	5,682	5,550	5,800	5,850	6,000	6,000
0123	MEDICARE CONTRIBUTIONS	1,203	1,170	1,329	1,300	1,350	1,350	1,400	1,400
0124	VEBA CONTRIBUTION	-	-	-	-	-	-	-	-
0131	HEALTH INSURANCE	16,066	17,531	19,144	19,300	20,500	21,300	22,400	22,400
0132	DENTAL INSURANCE	788	786	802	800	1,125	1,125	1,125	1,125
0133	LIFE INSURANCE	81	80	80	100	100	100	100	100
0134	DEFERRED COMPENSATION	-	-	1,981	-	2,050	-	-	-
0151	WORKERS COMP INSURANCE	506	842	1,026	1,000	1,000	1,000	1,000	1,000
0190	PENSION EXPENSE - GASB #68	(2,807)	(4,270)	35,025	-	-	-	-	-
	SUBTOTAL	115,517	119,613	169,943	123,350	129,900	131,175	135,125	135,125
SUPPLIES (601-57-451-2)									
0200	OFFICE SUPPLIES	1,015	441	486	1,000	1,000	1,000	1,000	1,000
0571	OFFICE EQUIP/FURNITURE	-	-	-	-	-	-	-	-
0581	OTHER EQUIPMENT (-5,000)	-	-	-	-	-	-	-	-
	SUBTOTAL	1,015	441	486	1,000	1,000	1,000	1,000	1,000
OTHER SERVICES & CHARGES (601-57-451-3)									
0301	AUDIT SERVICES	2,801	2,788	4,773	3,500	3,500	3,500	3,500	3,500
0303	ENGINEERING FEES-UTILITY RATES 2017	-	-	6,663	-	-	-	-	-
0304	LEGAL FEES	-	-	-	-	-	-	-	-
0319	MISCELLANEOUS EXPENSE	3,027	1,160	1,537	5,000	5,000	5,000	5,000	5,000
0321	TELEPHONE/CELL PHONE/INTERNET	5,284	5,343	5,307	5,000	5,000	5,000	5,000	5,000
0331	TRAVEL/SCHOOL/CONFERENCE	1,838	2,753	2,093	2,500	2,500	2,500	2,500	2,500
0361	PROPERTY & LIABILITY INSURANCE	8,234	8,838	9,946	8,850	10,000	10,000	10,000	10,000
0381	ELECTRIC SERVICE	1,797	2,000	2,699	1,750	1,750	1,750	1,750	1,750
0382	WATER, SEWER, & STORMWATER	1,150	1,395	1,294	1,400	1,400	1,400	1,400	1,400
0383	NATURAL GAS SERVICE	1,569	2,256	3,651	3,500	3,500	3,500	3,500	3,500
0384	REFUSE DISPOSAL SERVICE	325	447	480	500	500	500	500	500
0404	MACH & EQUIP MAINT-CONTRACTOR	774	785	641	1,200	1,200	1,200	1,200	1,200
0410	COMPUTER MAINTENANCE	2,232	2,344	2,793	3,000	3,000	3,000	3,000	3,000
0417	UNIFORMS/SAFETY BOOTS	-	-	-	-	-	-	-	-
0433	DUES AND SUBSCRIPTIONS	671	300	675	2,000	2,000	2,000	2,000	2,000
0575	COMPUTER EQUIPMENT	172	143	3,995	2,000	-	4,000	-	-
0576	COMPUTER SOFTWARE	954	5,458	4,742	6,150	6,150	6,150	6,150	6,150
	SUBTOTAL	30,827	36,010	51,288	46,350	45,500	49,500	45,500	45,500
CAPITAL OUTLAY (601-57-451-4)									
0520	BUILDINGS & STRUCTURES	-	-	-	-	-	-	-	-
0530	WATER EXTENSION STUDY	-	-	-	-	-	-	-	-
0575	COMPUTER EQUIPMENT - new server	-	-	-	-	15,000	-	-	-
0580	OTHER EQUIPMENT (+5,000)	-	-	-	-	-	-	-	-
	SUBTOTAL	-	-	-	-	15,000	-	-	-
DEPRECIATION EXPENSE (601-57-451-8)									
0398	AMORTIZATION EXPENSE	-	-	(11,050)	-	-	-	-	-
0399	DEPRECIATION EXPENSE	203,937	313,419	567,447	-	-	-	-	-
	SUBTOTAL	203,937	313,419	556,397	-	-	-	-	-
DEBT SERVICE BONDS (601-60-100-5 & 6)									
0601	BOND PRINCIPAL	-	-	-	524,770	646,000	595,000	609,000	628,000
0611	BOND INTEREST	83,450	88,384	124,327	88,850	180,596	174,575	159,675	144,450
0612	BOND COSTS	15,000	-	75,190	-	-	-	-	-
0620	FISCAL AGENT FEES	-	475	575	500	1,000	1,000	1,000	1,000
	SUBTOTAL	98,450	88,859	200,092	614,120	827,596	770,575	769,675	773,450
TOTAL ADMIN & GEN EXPENSES		449,747	558,342	978,206	784,820	1,018,996	952,250	951,300	955,075
TOTAL EXPENSES		1,127,948	1,364,893	1,992,886	1,865,170	2,953,546	1,829,925	2,277,450	1,878,075

**City of Cloquet
2023 Budget**

FUND 601 WATER - IN-TOWN									
Acct #	Account Description	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2022 ADOPTED	2023 ADOPTED	2024 PLANNING	2025 PLANNING	2026 PLANNING
OTHER FINANCING USES									
TRANSFERS (601-98-830-7)									
0720	TFR TO GENERAL FUND	370,000	400,000	410,000	410,000	420,000	430,000	440,000	440,000
0723	TFR TO PERMANENT IMPROVEMENT	-	-	-	-	-	-	-	-
0734	TFR TO REVOLVING CAPITAL PROJECTS	-	-	17,946	-	-	-	-	-
0735	TFR TO PUBLIC WORKS RESERVE	50,000	118,500	-	-	50,000	88,750	75,000	70,000
0736	TFR TO CITY SALES TAX	-	-	940,000	-	-	-	-	-
0750	TFR TO INTERNAL SERVICE FUND	-	-	-	-	-	-	-	-
TOTAL FINANCING USES		420,000	518,500	1,367,946	410,000	470,000	518,750	515,000	510,000
TOTAL EXPENSES & FINANCING USES		1,547,948	1,883,393	3,360,832	2,275,170	3,423,546	2,348,675	2,792,450	2,388,075
REVENUES									
CHARGES FOR SERVICE (601-34-349-0)									
4950	LABOR, EQUIPMENT & MATERIAL	12,353	8,974	12,830	10,000	10,000	10,000	10,000	10,000
SUBTOTAL		12,353	8,974	12,830	10,000	10,000	10,000	10,000	10,000
SPECIAL ASSESSMENTS (601-36-361-0)									
6101	PRINCIPAL - CITY	47,150	138,727	(32,999)	-	-	-	-	-
6102	PENALTY & INTEREST - CITY	31	166	187	-	-	-	-	-
6103	COUNTY	39,686	41,232	47,051	55,000	55,000	55,000	55,000	55,000
SUBTOTAL		86,867	180,125	14,239	55,000	55,000	55,000	55,000	55,000
MISCELLANEOUS (601-36-362-0)									
6210	INTEREST EARNINGS	52,000	5,200	30,900	65,000	65,000	65,000	65,000	65,000
6250	MISCELLANEOUS REFUNDS	22,257	-	-	9,000	-	-	-	-
6290	OTHER REVENUE	275	195	8,044	10,000	10,000	10,000	10,000	10,000
6920	OTHER REVENUE	-	-	-	-	-	-	-	-
SUBTOTAL		74,532	5,395	38,944	84,000	75,000	75,000	75,000	75,000
UTILITY REVENUE (601-37-371-0)									
7140	UNALLOCATED REVENUE	-	-	-	-	-	-	-	-
7142	COMMERCIAL/INDUSTRIAL	865,821	973,274	1,099,681	995,500	1,116,035	1,222,515	1,297,741	1,372,684
7143	RESIDENTIAL	749,204	791,328	784,615	832,600	913,120	1,000,240	1,061,788	1,123,105
7145	CASH OVER/UNDER	(83)	151	19	-	-	-	-	-
7150	CONNECTION/RECONNECTION FEES	1,225	8,942	4,914	10,000	10,000	10,000	10,000	10,000
7160	PENALTIES & FORFEITED DISCOUNT	18,971	13,113	21,611	15,000	15,000	15,000	15,000	15,000
7190	OTHER REVENUE	9,505	31,381	26,380	5,000	5,000	5,000	5,000	5,000
7195	BOND FEE	-	-	-	-	-	-	-	-
SUBTOTAL		1,644,643	1,818,189	1,937,219	1,858,100	2,059,155	2,252,755	2,389,529	2,525,789
TOTAL REVENUES		1,818,394	2,012,683	2,003,232	2,007,100	2,199,155	2,392,755	2,529,529	2,665,789
OTHER FINANCING SOURCES									
OTHER SOURCES (601-39-391-0)									
9110	DISPOSAL OF CAPITAL ASSETS	-	-	-	-	-	-	-	-
TRANSFERS (601-39-392-0)									
9219	TFR FROM SEWER	-	-	-	-	94,665	76,380	75,730	76,930
9217	TFR FROM STORMWATER	-	-	-	-	3,750	-	-	-
9220	TFR FROM LS WATER	-	-	-	-	3,750	-	-	-
9221	TFR FROM PUBLIC WORKS RESERVE	-	-	-	9,000	-	-	-	-
9227	TFR FROM REV CAPITAL PROJECTS	-	-	-	-	-	-	-	-
9240	TFR FROM CITY SALES TAX PROJECTS	-	-	-	-	135,360	114,675	115,800	116,675
SUBTOTAL		-	-	-	9,000	237,525	191,055	191,530	193,605
LONG TERM DEBT (601-39-393-0)									
9310	DEBT ISSUANCE	-	-	-	-	-	-	-	-
SUBTOTAL		-	-	-	-	-	-	-	-
TOTAL FINANCING SOURCES		-	-	-	9,000	237,525	191,055	191,530	193,605
TOTAL REV & FINANCING SOURCES		1,818,394	2,012,683	2,003,232	2,016,100	2,436,680	2,583,810	2,721,059	2,859,394
CHANGE IN NET POSITION		270,446	129,290	(1,357,600)	(259,070)	(986,866)	235,135	(71,391)	471,319
NET POSITION JANUARY 1ST		18,363,488	18,633,934	18,763,222	18,763,222	17,405,622	16,418,756	16,653,891	16,582,500
NET POSITION DECEMBER 31ST		18,633,934	18,763,222	17,405,622	18,504,152	16,418,756	16,653,891	16,582,500	17,053,819

SEWER FUND

The City of Cloquet is part of the Western Lake Superior Sanitary District (WLSSD). The WLSSD was created by the Minnesota State Legislature in 1971 as a special purpose subdivision of the State to address problems of water pollution and collection and disposal of sewage.

The WLSSD facility is located on the St. Louis River in the City of Duluth. All sewage from Cloquet, including residents, business, and industry, are pumped by pipe to Duluth. The large industries such as SAPPI and USG are billed directly by WLSSD and do not run through this fund. Once in Duluth, the sewage is treated and discharged into the St. Louis River.

While WLSSD staff maintain and operate the major lines between Cloquet and the Duluth plant, the maintenance of the City sanitary sewer lines and lift stations are the responsibility of the City's Sewer Department. The maintenance program involves inspection, flushing and cleaning of sanitary sewer lines, and routine maintenance of seven (7) sewer lift stations.

The Sewer Fund accounts for revenue and expenses associated with the collection and treatment of wastewater (sewage) from residences and businesses through Cloquet, as well as the administration, operation and maintenance and replacement of the City's sewer system.

Goals and Objectives:

- Maintain and improve current operating systems and procedures to continue cost effective services.
- Meet all regulatory requirements of the Minnesota Pollution Control Agency and Sanitary District.
- Emphasize reduction of Inflow & Infiltration, routine system maintenance and inspection to improve customer service and reduce the risk of private back-ups and overflows.

2023 Budget Impacts/Comments:

The City contracted for a rate study plan in 2017 that analyzed both water and sewer rates. The rates are expected to increase slightly each year in January for the foreseeable future.

The transfer to the General Fund increased mostly due to changes in salary allocations moved from (0101).

Personal Services:

- Assistant City Engineer
- Utility Maintenance/Truck Driver - 2
- Permit and Account Clerk (Administration)
- Summer Seasonal

Recent Achievements:

- Implementation of the CCTV inspection trailer over the past few years has resulted in multiple repairs conducted throughout the system. Said repairs have alleviated chronic customer issues around the City and likely prevented dozens of potential back-ups.

**City of Cloquet
2023 Budget**

FUND 602 SEWER FUND									
FUND 602									
Acct #	Account Description	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2022 ADOPTED	2023 ADOPTED	2024 PLANNING	2025 PLANNING	2026 PLANNING
SANITARY SEWER OPERATION EXPENSES									
PERSONAL SERVICES (602-55-111-1)									
0101	SALARIES - FT - REGULAR	125,546	77,113	117,398	105,500	111,500	112,000	115,400	115,400
0103	SALARIES - FT - 1.5	8,997	13,225	12,263	8,500	8,500	8,500	8,500	8,500
0104	SALARIES - FT - 2.0	3,839	1,474	3,737	1,500	1,500	1,500	1,500	1,500
0105	SALARIES - TEMP REG	4,497	-	5,556	6,800	6,000	6,000	6,000	6,000
0107	SALARIES - TEMP - 1.5	-	-	-	-	-	-	-	-
0112	SALARIES - JOB DIFFERENTIAL	487	218	601	500	500	500	500	500
0121	PERA CONTRIBUTION	9,685	8,495	9,367	9,000	9,500	9,300	9,400	9,400
0122	FICA CONTRIBUTION	8,065	6,555	7,446	7,800	7,850	8,000	8,200	8,200
0123	MEDICARE CONTRIBUTION	1,886	1,533	1,741	1,850	1,850	1,900	1,900	1,900
0124	VEBA CONTRIBUTION	750	750	-	750	-	750	750	750
0131	HEALTH INSURANCE	23,227	38,634	53,848	27,150	57,050	62,000	67,000	70,000
0132	DENTAL INSURANCE	1,906	1,946	2,393	1,900	3,350	3,350	3,350	3,350
0133	LIFE INSURANCE	239	210	240	300	300	300	300	300
0151	WORKERS COMP INSURANCE	12,519	20,827	6,760	20,900	20,900	20,900	20,900	20,900
0190	PENSION EXPENSE - GASB #68	(9,348)	(18,307)	37,801	-	-	-	-	-
	SUBTOTAL	192,296	152,673	259,150	192,450	228,800	235,000	243,700	246,700
SUPPLIES (602-55-111-2)									
0212	MOTOR FUELS	4,498	5,709	10,898	7,500	7,500	7,500	7,500	7,500
0219	OTHER OPERATING SUPPLIES	242	288	329	800	800	800	800	800
0250	INVENTORY ADJUSTMENT	(7,234)	4,732	(2,974)	-	-	-	-	-
	SUBTOTAL	(2,494)	10,729	8,253	8,300	8,300	8,300	8,300	8,300
OTHER SERVICES & CHARGES (602-55-111-3)									
0319	MISCELLANEOUS	1,815	-	1,000	-	-	-	-	-
0321	TELEPHONE/CELL PHONE/INTERNET	1,695	1,530	1,700	1,500	2,000	2,000	2,000	2,000
0331	TRAVEL/TRAINING/CONFERENCE	-	141	247	500	500	500	500	500
0361	PROPERTY & LIABILITY INSURANCE	16,466	18,675	19,892	19,000	20,500	20,500	20,500	20,500
0390	WLSSD CHARGES	866,857	816,609	881,815	900,000	900,000	900,000	900,000	900,000
0417	UNIFORM/SAFETY BOOTS	749	535	1,890	750	750	750	750	750
	SUBTOTAL	887,583	837,490	906,545	921,750	923,750	923,750	923,750	923,750
CAPITAL OUTLAY (602-55-111-4)									
0530	WATER EXTENSION STUDY	-	-	-	-	-	-	-	-
0539	SEWER IMPROVEMENTS	-	-	-	-	150,000	-	238,000	232,000
0550	MOTOR VEHICLES	-	-	-	-	-	-	42,000	42,000
0580	OTHER EQUIPMENT (+5000)	-	-	-	-	-	60,000	-	-
	SUBTOTAL	-	-	-	-	150,000	60,000	280,000	274,000
	TOTAL SEWER OPERATION EXPENSES	1,077,384	1,000,892	1,173,948	1,122,500	1,310,850	1,227,050	1,455,750	1,452,750
SANITARY SEWER MAINTENANCE EXPENSES									
SUPPLIES (602-55-112-2)									
0229	OTHER MAINTENANCE SUPPLIES	16,194	4,730	19,686	18,000	18,000	18,000	18,000	18,000
	SUBTOTAL	16,194	4,730	19,686	18,000	18,000	18,000	18,000	18,000
OTHER SERVICES & CHARGES/CAPITAL OUTLAY (602-55-112-3&4)									
0233	SEWER LINE REPAIRS	4,738	-	-	15,000	15,000	15,000	15,000	15,000
0315	SEWER TELEVISION	-	-	-	-	-	-	-	-
0319	MISCELLANEOUS EXPENSE	2,541	-	1,103	1,000	1,000	1,000	1,000	1,000
0402	EQUIPMENT MAINTENANCE	5,897	4,599	7,308	7,500	7,500	7,500	7,500	7,500
0403	VEHICLE MAINTENANCE	371	10,484	1,052	1,000	1,000	1,000	1,000	1,000
0580	OTHER EQUIPMENT (+5000)	-	-	-	-	-	-	-	-
	SUBTOTAL	13,547	15,083	9,462	24,500	24,500	24,500	24,500	24,500
	TOTAL SEWER MAINT EXPENSES	29,741	19,813	29,149	42,500	42,500	42,500	42,500	42,500

**City of Cloquet
2023 Budget**

SEWER FUND									
FUND 602									
Acct #	Account Description	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2022 ADOPTED	2023 ADOPTED	2024 PLANNING	2025 PLANNING	2026 PLANNING
<u>LIFT STATION EXPENSES</u>									
OTHER SERVICES & CHARGES (602-56-131-3)									
0381	ELECTRICAL SERVICE	5,440	5,683	7,850	5,500	5,500	5,500	5,500	5,500
0401	BUILDING MAINTENANCE	55	-	-	-	-	-	-	-
	SUBTOTAL	5,495	5,683	7,850	5,500	5,500	5,500	5,500	5,500
CAPITAL OUTLAY (602-56-131-4)									
0539	SEWER IMPROVEMENT	-	-	-	-	-	-	-	-
0580	OTHER EQUIPMENT (+5000)	-	-	-	-	-	-	-	-
	SUBTOTAL	-	-	-	-	-	-	-	-
LIFT STATION MAINTENANCE SUPPLIES (602-56-132-2)									
0221	EQUIPMENT PARTS	239	234	2,339	2,000	2,000	2,000	2,000	2,000
	SUBTOTAL	239	234	2,339	2,000	2,000	2,000	2,000	2,000
OTHER SERVICES & CHARGES (602-56-132-3)									
0319	MISCELLANEOUS EXPENSE	-	-	166	500	500	500	500	500
0402	EQUIPMENT MAINTENANCE	-	-	19,732	7,500	7,500	7,500	7,500	7,500
	SUBTOTAL	-	-	19,897	8,000	8,000	8,000	8,000	8,000
	TOTAL LIFT STATION EXPENSES	5,734	5,917	30,087	15,500	15,500	15,500	15,500	15,500
<u>ADMINISTRATION AND GENERAL EXPENSES</u>									
PERSONAL SERVICES (602-57-451-1)									
0101	SALARIES - FT - REGULAR	150,349	144,478	113,655	149,150	96,481	158,200	162,950	162,950
0103	SALARIES - FT - 1.5	-	-	-	500	-	-	-	-
0109	SALARIES - PART TIME	-	-	12,449	-	22,445	-	-	-
0121	PERA CONTRIBUTIONS	10,946	10,858	8,475	11,250	7,250	11,900	12,250	12,250
0122	FICA CONTRIBUTIONS	8,765	8,693	7,645	9,300	7,375	9,850	10,100	10,100
0123	MEDICARE CONTRIBUTIONS	2,050	2,033	1,788	2,200	1,725	2,300	2,350	2,350
0124	VEBA CONTRIBUTION	750	750	750	750	750	-	-	-
0131	HEALTH INSURANCE	9,486	10,301	11,035	11,000	11,700	12,000	12,600	12,600
0132	DENTAL INSURANCE	1,528	1,527	1,378	1,550	2,150	2,150	2,150	2,150
0133	LIFE INSURANCE	240	240	180	300	300	300	300	300
0134	DEFERRED COMPENSATION	-	-	-	-	-	-	-	-
0151	WORKERS COMP INSURANCE	1,013	1,686	1,794	1,700	1,700	1,700	1,700	1,700
0190	PENSION EXPENSE - GASB #68	(3,799)	(8,156)	34,205	-	-	-	-	-
	SUBTOTAL	181,328	172,410	193,353	187,700	151,876	198,400	204,400	204,400
SUPPLIES (602-57-451-2)									
0200	OFFICE SUPPLIES	574	265	707	750	750	750	750	750
0571	OFFICE EQUIP/FURNITURE	-	-	-	-	-	-	-	-
	SUBTOTAL	574	265	707	750	750	750	750	750
OTHER SERVICES & CHARGES (602-57-451-3)									
0301	AUDIT SERVICES	4,003	3,982	6,817	5,000	5,000	5,000	5,000	5,000
0303	ENGINEERING FEES	-	-	-	-	-	-	-	-
0319	MISCELLANEOUS EXPENSE	1,660	1,013	1,176	1,500	1,500	1,500	1,500	1,500
0321	TELEPHONE/CELL PHONE/INTERNET	2,691	2,835	2,706	2,500	2,500	2,500	2,500	2,500
0331	TRAVEL/SCHOOL/CONFERENCE	1,252	3,052	2,332	2,500	2,500	2,500	2,500	2,500
0381	ELECTRIC SERVICE	1,198	1,333	1,800	1,400	1,400	1,400	1,400	1,400
0382	WATER, SEWER, & STORMWATER	623	786	707	700	700	700	700	700
0383	NATURAL GAS SERVICE	1,760	1,773	2,744	2,500	2,500	2,500	2,500	2,500
0384	REFUSE DISPOSAL SERVICE	324	447	480	500	500	500	500	500
0401	BUILDING MAINTENANCE	-	-	-	500	500	500	500	500
0404	MACH & EQUIP MAINT-CONTRACTOR	774	785	641	1,100	1,100	1,100	1,100	1,100
0410	COMPUTER MAINTENANCE	2,392	2,344	3,280	2,000	2,000	2,000	2,000	2,000
0433	DUE & SUBSCRIPTIONS	305	269	400	500	500	500	500	500
0500	I&J GRANT PROGRAM	4,000	26,200	47,000	80,000	80,000	80,000	80,000	80,000
0575	COMPUTER EQUIPMENT	158	2,473	820	-	-	2,000	2,000	2,000
0576	COMPUTER SOFTWARE	2,125	4,958	2,979	4,650	4,650	4,650	4,650	4,650
	SUBTOTAL	23,266	52,250	73,882	105,350	105,350	107,350	107,350	107,350
CAPITAL OUTLAY (602-57-451-4)									
0520	BUILDINGS AND STRUCTURES	-	-	-	-	-	-	-	-
0540	HEAVY MACHINERY	-	-	-	-	-	-	-	-
0575	COMPUTER EQUIPMENT - new server	-	-	-	-	-	-	-	-
0580	OTHER EQUIPMENT (+5,000)	-	-	-	-	-	-	-	-
	SUBTOTAL	-	-	-	-	-	-	-	-

**City of Cloquet
2023 Budget**

FUND 602 SEWER FUND		2020	2021	2022	2022	2023	2024	2025	2026
Acct #	Account Description	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED	PLANNING	PLANNING	PLANNING
DEPRECIATION EXPENSE ((602-57-451-8))									
0399	DEPRECIATION EXPENSE	184,216	191,850	197,674	-	-	-	-	-
	SUBTOTAL	184,216	191,850	197,674	-	-	-	-	-
DEBT SERVICE BONDS (602-60-100-5 & 6)									
0601	BOND PRINCIPAL	-	-	-	25,000	25,000	25,000	25,000	25,000
0611	BOND INTEREST	1,585	9,567	9,581	9,650	9,550	9,500	9,200	9,200
0612	BOND COSTS	13,275	-	-	-	-	-	-	-
0620	FISCAL AGENT FEES	-	-	-	500	500	500	500	500
	SUBTOTAL	14,860	9,567	9,581	35,150	35,050	35,000	34,700	34,700
TOTAL ADMIN & GENERAL EXPENSES		404,243	426,342	475,198	328,950	293,026	341,500	347,200	347,200
TOTAL EXPENSES		1,517,102	1,452,964	1,708,381	1,509,450	1,661,876	1,626,550	1,860,950	1,857,950
OTHER FINANCING USES									
TRANSFERS (602-98-830-7)									
0720	TFR TO GENERAL FUND	225,000	235,000	240,000	240,000	245,000	250,000	255,000	255,000
0723	TFR TO PERMANENT IMPROVEMENT	-	-	-	-	-	-	-	-
0729	TFR TO WATER	-	-	-	-	94,665	76,380	75,730	76,930
0734	TFR TO CAPITAL PROJ REVOL FUND	-	-	-	-	-	-	-	-
0735	TFR TO PUBLIC WORKS RESERVE	50,000	43,500	-	-	-	96,500	34,500	29,500
TOTAL FINANCING USES		275,000	278,500	240,000	240,000	339,665	422,880	365,230	361,430
TOTAL EXPENSES & FINANCING USES		1,792,102	1,731,464	1,948,381	1,749,450	2,001,541	2,049,430	2,226,180	2,219,380
REVENUES									
CHARGES FOR SERVICE (602-34-350-0)									
5050	LABOR, EQUIP & MATERIAL	3,275	2,445	24,904	2,000	2,000	2,000	2,000	2,000
	SUBTOTAL	3,275	2,445	24,904	2,000	2,000	2,000	2,000	2,000
SPECIAL ASSESEMENTS (602-36-361-0)									
6101	PRINCIPAL - CITY	26,285	105,128	(20,519)	-	-	-	-	-
6102	PENALTY & INTEREST - CITY	21	123	136	-	-	-	-	-
6103	COUNTY	23,642	24,991	29,209	25,000	25,000	25,000	25,000	25,000
	SUBTOTAL	49,948	130,242	8,827	25,000	25,000	25,000	25,000	25,000
MISCELLANEOUS (602-36-362-0)									
6210	INTEREST EARNINGS	11,700	2,000	5,800	20,000	20,000	20,000	20,000	20,000
6290	OTHER REVENUES	127	200	455	10,000	10,000	10,000	10,000	10,000
	SUBTOTAL	11,827	2,200	6,255	30,000	30,000	30,000	30,000	30,000
UTILITY REVENUE (602-37-372-0)									
7240	UNALLOCATED REVENUE	-	-	-	-	-	-	-	-
7242	COMMERICAL/INDUSTRIAL	663,985	740,488	835,866	755,200	796,356	827,193	859,562	889,992
7243	RESIDENTIAL	1,074,073	1,122,377	1,117,718	1,132,800	1,194,534	1,240,790	1,289,344	1,334,987
7250	CONNECTION/RECONNECTION FEES	-	4,000	-	5,000	5,000	5,000	5,000	5,000
7260	PENALTIES & FORFEITED DISCOUNT	4,265	4,834	17,019	17,000	17,000	17,000	17,000	17,000
7290	MISCELLANEOUS (DUMPING FEES)	26,824	33,040	-	-	-	-	-	-
	SUBTOTAL	1,769,147	1,904,739	1,970,603	1,910,000	2,012,890	2,089,983	2,170,906	2,246,979
TOTAL REVENUES		1,834,197	2,039,626	2,010,588	1,967,000	2,069,890	2,146,983	2,227,906	2,303,979

**City of Cloquet
2023 Budget**

FUND 602 SEWER FUND									
FUND 602		2020	2021	2022	2022	2023	2024	2025	2026
Acct #	Account Description	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED	PLANNING	PLANNING	PLANNING
OTHER FINANCING SOURCES									
	OTHER SOURCES (602-39-391 & 392-0)								
9110	DISPOSAL OF CAPITAL ASSETS	-	-	-	-	-	-	-	-
9450	TFR FROM CAP PROJ REV FUND	-	-	-	-	-	-	-	-
	SUBTOTAL	-	-	-	-	-	-	-	-
	LONG TERM DEBT (602-39-393-0)								
9310	BOND ISSUANCE	-	-	-	-	-	-	-	-
	SUBTOTAL	-	-	-	-	-	-	-	-
	TOTAL FINANCING SOURCES	-	-	-	-	-	-	-	-
	TOTAL REV & FINANCING SOURCES	1,834,197	2,039,626	2,010,588	1,967,000	2,069,890	2,146,983	2,227,906	2,303,979
	CHANGE IN NET POSITION	42,095	308,162	62,207	217,550	68,349	97,553	1,726	84,599
	NET POSITION JANUARY 1ST	7,528,312	7,570,407	7,878,569	7,878,569	7,940,774	8,009,123	8,106,676	8,108,402
	NET POSITION DECEMBER 31ST	7,570,407	7,878,569	7,940,774	8,096,119	8,009,123	8,106,676	8,108,402	8,193,001

STORM WATER FUND

The City created a Storm Water Utility fund in 2010. This fund accounts for the revenue and expenses associated with the costs of maintaining storm water drainage, street sweeping, monitoring and maintenance of storm sewers, and other cost associated with water run-off. The City's storm system collects and directs water runoff and provides protection for ground water quality. Activities required under the City's national Pollution Discharge Elimination System (NPDES) plan are accounted for with the Storm Water Utility Fund.

The City contracted with Boonstro in 2009 to create a utility rate structure. The storm water rates were billed starting April 2011. Storm water rates are \$4 per month for residential customers. Commercial, industrial, and institutional customers are measured in residential equivalents. The Fund provides a method for funding services to protect and improve the quality of local water resources and maintain compliance with the Clean Water Act.

Goals and Objectives:

- Conduct and facilitate the necessary planning activities to ensure that future needs and regulations are met.
- Meet and exceed all regulatory requirements of the Environmental Protection Agency and the Minnesota Pollution Control Agency.
- Maintain and improve current procedures in a cost-effective manner.

2023 Budget Impacts/Comments:

- (0229) Pipe structure and general drainage repairs.
- (0319) Ditch maintenance.
- (0540) Street Sweeper.
- (0720) Transfer increased mostly due to changes in salary allocations moved from (0101).

Recent Achievements:

- The City of Cloquet is a member of the Regional Storm Water Protection Team (RSPT), a twenty-five member organization whose mission is to protect and enhance the region's shared water resources through storm water pollution prevention by providing coordinated educational programs and technical assistance. This coordinated effort has led to significant cost saving for the City as it works to fulfill public education requirements as part of our MS4 permit issued by the Minnesota Pollution Control Agency. The combined resources of the agencies involved, has resulted in a region wide educational program which would not be otherwise possible.

**City of Cloquet
2023 Budget**

FUND 605 STORMWATER		2019	2021	2022	2022	2023	2024	2025	2026
Acct #	Account Description	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED	PLANNING	PLANNING	PLANNING
<u>STORMWATER OPERATION EXPENSES</u>									
PERSONAL SERVICES (605-59-310-1) *									
0190	PENSION EXPENSE - GASB #68	-	-	-	-	-	-	-	-
	SUBTOTAL	-	-	-	-	-	-	-	-
SUPPLIES (605-59-310-2)									
0212	MOTOR FUELS	966	1,367	1,174	2,500	2,500	2,500	2,500	2,500
0219	OTHER OPERATING SUPPLIES	154	-	-	1,000	1,000	1,000	1,000	1,000
	SUBTOTAL	1,120	1,367	1,174	3,500	3,500	3,500	3,500	3,500
OTHER SERVICES & CHARGES (605-59-310-3)									
0321	TELEPHONE/CELL PHONE/INTERNET	-	-	-	-	-	-	-	-
0417	UNIFORM/SAFETY BOOTS	-	-	-	-	-	-	-	-
	SUBTOTAL	-	-	-	-	-	-	-	-
CAPITAL OUTLAY (605-59-310-4)									
0520	BUILDING AND STRUCTURES	-	566	-	-	-	-	-	-
0537	STORMWATER IMPROVEMENTS	12,821	-	32	-	-	481,000	-	-
0540	HEAVY MACHINERY	-	-	-	-	236,000	-	-	-
0550	MOTOR VEHICLES	-	-	-	-	-	-	-	-
	SUBTOTAL	12,821	566	32	-	236,000	481,000	-	-
	TOTAL STORMWATER OPER EXPENSES	13,941	1,933	1,206	3,500	239,500	484,500	3,500	3,500
<u>STORMWATER MAINTENANCE EXPENSES</u>									
SUPPLIES (605-59-311-2)									
0229	OTHER MAINTENANCE SUPPLIES	1,890	8,367	-	10,000	10,000	10,000	10,000	10,000
	SUBTOTAL	1,890	8,367	-	10,000	10,000	10,000	10,000	10,000
OTHER SERVICES & CHARGES & CAPITAL OUTLAY (605-59-311-3&4)									
0319	MISCELLANEOUS - DITCH BRUSHING	8,200	8,600	-	10,000	10,000	10,000	10,000	10,000
0402	EQUIPMENT MAINTENANCE	494	1,808	2,888	7,500	7,500	7,500	7,500	7,500
0403	VEHICLE MAINTENANCE	-	-	-	500	500	500	500	500
0415	STREET SWEEPER RENTAL	15,960	17,463	16,705	17,000	18,000	18,000	18,000	18,000
0580	OTHER EQUIPMENT (+5,000)	-	-	-	-	-	-	-	-
	SUBTOTAL	24,654	27,871	19,593	35,000	36,000	36,000	36,000	36,000
	TOTAL STORMWATER MAINT EXPENSES	26,544	36,238	19,593	45,000	46,000	46,000	46,000	46,000
<u>ADMINISTRATION AND GENERAL EXPENSES</u>									
PERSONAL SERVICES (605-57-451-1) *									
0190	PENSION EXPENSE - GASB #68	-	-	-	-	-	-	-	-
	SUBTOTAL	-	-	-	-	-	-	-	-

**City of Cloquet
2023 Budget**

STORMWATER									
FUND 605									
Acct #	Account Description	2019 ACTUAL	2021 ACTUAL	2022 ACTUAL	2022 ADOPTED	2023 ADOPTED	2024 PLANNING	2025 PLANNING	2026 PLANNING
OTHER SERVICES & CHARGES (605-57-451-3)									
0303	ENGINEERING FEES	780	-	62,928	-	-	-	-	-
0319	MISCELLANEOUS EXPENSES	-	3,692	3,115	2,000	2,000	2,000	2,000	2,000
0321	TELEPHONE/CELL PHONE/INTERNET	-	-	-	-	-	-	-	-
0331	TRAVEL/SCHOOL/CONF	785	548	-	1,000	1,000	1,000	1,000	1,000
0410	COMPUTER MAINTENANCE	2,232	2,344	2,473	1,500	1,500	1,500	1,500	1,500
0575	COMPUTER EQUIPMENT	3,646	143	178	-	-	5,000	5,000	5,000
0576	COMPUTER SOFTWARE	3,279	3,310	1,740	3,500	3,500	3,500	3,500	3,500
	SUBTOTAL	10,721	10,037	70,433	8,000	8,000	13,000	13,000	13,000
CAPITAL OUTLAY (605-57-451-4)									
0520	BUILDINGS AND STRUCTURES	-	-	-	-	-	-	-	-
DEPRECIATION EXPENSE (605-57-451-8)									
0399	DEPRECIATION EXPENSE	29,007	30,427	52,696	-	-	-	-	-
	SUBTOTAL	29,007	30,427	52,696	-	-	-	-	-
DEBT SERVICE BONDS (605-60-100-5 & 6)									
0601	BOND PRINCIPAL	-	-	-	20,000	20,000	20,000	20,000	20,000
0611	BOND INTEREST	1,199	7,242	7,250	7,300	7,250	7,200	6,950	6,950
0612	BOND COSTS	5,000	-	-	-	-	-	-	-
0620	FISCAL AGENT FEES	-	-	-	500	500	500	500	500
	SUBTOTAL	6,199	7,242	7,250	27,800	27,750	27,700	27,450	27,450
TOTAL ADMIN & GENERAL EXPENSES		45,928	47,706	130,379	35,800	35,750	40,700	40,450	40,450
TOTAL EXPENSES		86,412	85,877	151,179	84,300	321,250	571,200	89,950	89,950
OTHER FINANCING USES									
TRANSFERS (605-98-830-7)									
0720	TFR TO GENERAL FUND	210,000	220,000	230,000	230,000	250,000	250,000	250,000	250,000
0729	TFR TO IN TOWN WATER	-	-	-	-	3,750	-	-	-
0750	TFR TO INTERNAL SERVICE FUND	-	-	-	-	-	-	-	-
TOTAL FINANCING USES		210,000	220,000	230,000	230,000	253,750	250,000	250,000	250,000
TOTAL EXPENSES & FINANCING USES		296,412	305,877	381,179	314,300	575,000	821,200	339,950	339,950
REVENUES									
INTERGOVERNMENTAL (605-33-334-0)									
3490	STATE/LOCAL SHARE OF IMPROVEMENT:	-	-	55,911	-	-	-	-	-
	SUBTOTAL	-	-	55,911	-	-	-	-	-
MISCELLANEOUS (605-36-362-0)									
6210	INTEREST EARNINGS	2,700	100	950	2,000	2,000	2,000	2,000	2,000
6250	MISCELLANEOUS REFUNDS	-	-	-	-	-	-	-	-
	SUBTOTAL	2,700	100	950	2,000	2,000	2,000	2,000	2,000
UTILITY REVENUE (605-37-375-0)									
7540	UNALLOCATED REVENUES	-	-	-	-	-	-	-	-
7542	COMMERCIAL/INDUSTRIAL STORM	133,384	133,096	132,520	133,000	133,000	133,000	133,000	133,000
7543	RESIDENTIAL STORM CHARGES	193,431	195,365	195,457	192,000	192,000	192,000	192,000	192,000
7560	PENALTIES & FORFEITED DISCOUNT	1,011	1,611	5,135	5,000	5,000	5,000	5,000	5,000
	SUBTOTAL	327,826	330,072	333,113	330,000	330,000	330,000	330,000	330,000
TOTAL REVENUES		330,526	330,172	389,974	332,000	332,000	332,000	332,000	332,000
OTHER FINANCING SOURCES									
OTHER SOURCES (605-39-392-0)									
9213	TFR FROM PERMANENT IMPROVEMENT	-	30,000	-	-	-	-	-	-
9250	TFR FROM CITY SALES TAX PROJECTS	-	-	-	-	-	-	-	-
	SUBTOTAL	-	30,000	-	-	-	-	-	-
LONG TERM DEBT (605-39-393-0)									
9310	DEBT ISSUANCE	-	-	-	-	-	-	-	-
	SUBTOTAL	-	-	-	-	-	-	-	-
TOTAL REV & FINANCING SOURCES		330,526	360,172	389,974	332,000	332,000	332,000	332,000	332,000
CHANGE IN NET POSITION		34,114	54,295	8,795	17,700	(243,000)	(489,200)	(7,950)	(7,950)
NET POSITION JANUARY 1ST		974,149	1,008,263	1,062,558	1,062,558	1,071,353	828,353	339,153	331,203
NET POSITION DECEMBER 31ST		1,008,263	1,062,558	1,071,353	1,080,258	828,353	339,153	331,203	323,253

* - Beginning 2019 personal services allocated through cost allocation.