

Mayor's Proposed
2026 Levy, General
Fund Budget, and
Other Funds

City of Duluth Minnesota - 2026 Budget

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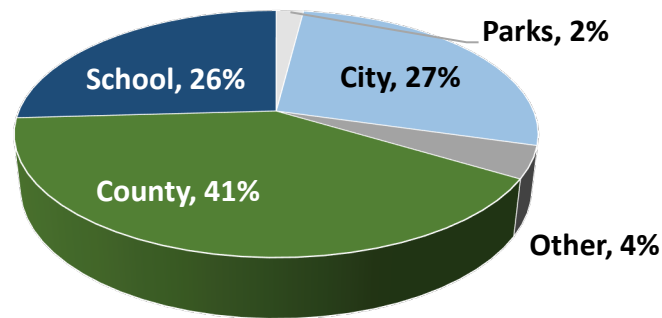
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*All numbers in the millions

	2025 Approved Budget	2026 Proposed Budget	Variance 2026 Proposed Budget vs 2025 Approved Budget	
			\$	%
REVENUES				
Local Government Aid	35.23	35.23	-	0.00%
City Sales and Use Tax	17.75	18.48	0.73	4.11%
State Sales Tax Administration	(0.13)	-	0.13	0.00%
Property Tax	25.70	27.67	1.97	7.67%
Charges for Services	7.29	8.19	0.90	12.35%
Other Financing Sources	6.88	7.43	0.55	7.99%
Intergovernmental	4.66	4.65	(0.01)	-0.21%
Gas Utility in Lieu of Taxes	3.25	2.80	(0.45)	-13.85%
Minnesota Power Franchise Tax	3.85	4.01	0.16	4.16%
Licenses and Permits	2.18	1.83	(0.35)	-16.06%
All Other Taxes	1.04	1.05	0.01	0.96%
Miscellaneous	0.54	0.66	0.12	22.22%
Special Assessments	0.54	0.54	-	0.00%
Fines and Forfeits	0.20	0.20	-	0.00%
General Fund Reserves	0.45	0.15	(0.30)	-66.67%
Revenue Totals	109.43	112.89	3.46	3.16%
EXPENDITURES				
Salaries and Overtime	59.66	62.90	3.24	5.43%
Medical Insurance	13.35	14.05	0.70	5.24%
Benefits	12.38	13.38	1.00	8.08%
Retiree Medical & Life Insurance	3.21	3.21	-	0.00%
Other Services and Charges	4.85	5.06	0.21	4.33%
Supplies	3.75	3.13	(0.62)	-16.53%
Fleet	3.35	3.62	0.27	8.06%
Other Insurances	3.77	2.81	(0.96)	-25.46%
Utilities	2.03	1.87	(0.16)	-7.88%
Software & License Agreements	1.74	1.62	(0.12)	-6.90%
Professional Svs/Contracts	1.00	0.90	(0.10)	-10.00%
Capital Outlay	0.34	0.34	-	0.00%
Expenditure Totals	109.43	112.89	3.46	3.16%

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Breakdown of Average Homestead Property Tax Bill by Taxing Entity



2026 Proposed Property Tax Levy

	2025 Approved Levy	2026 Proposed Levy	Change In Levy
General Operations Levy			
General Operations	\$ 25,547,272	\$ 27,523,155	\$ 1,975,883
Provision for Tax Delinquency	\$ 150,000	\$ 150,000	\$ -
Total General Operations Levy	\$ 25,697,272	\$ 27,673,155	\$ 1,975,883
Supplemental Parks Levy	\$ 280,000	\$ 280,000	\$ -
Capital Projects Levy	\$ 4,547,400	\$ 4,547,400	\$ -
Debt Service	\$ 7,564,200	\$ 7,564,200	\$ -
Infrastructure Permanent Improvements	\$ 280,000	\$ 280,000	\$ -
Total Capital Projects Levy	\$ 7,844,200	\$ 7,844,200	\$ -
Street Light Levy	\$ 2,547,200	\$ 2,547,200	\$ -
Street Maintenance Levy	\$ 2,300,000	\$ 2,300,000	\$ -
Duluth Housing Trust Fund Levy	\$ 182,500	\$ -	\$ (182,500)
Total City Property Tax Levy	\$ 43,398,572	\$ 45,191,955	\$ 1,793,383
General Operations Levy Increase		\$ 1,975,883	4.55%
Duluth Housing Trust Fund Levy		\$ (182,500)	-0.42%
2026 City Tax Levy Increase		\$ 1,793,383	4.13%
New Construction Growth		\$ 621,622	1.43%
Net Property Tax Impact After Growth		\$ 1,171,761	2.70%
2026 City Tax Levy Increase		\$ 1,793,383	4.13%

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General Fund

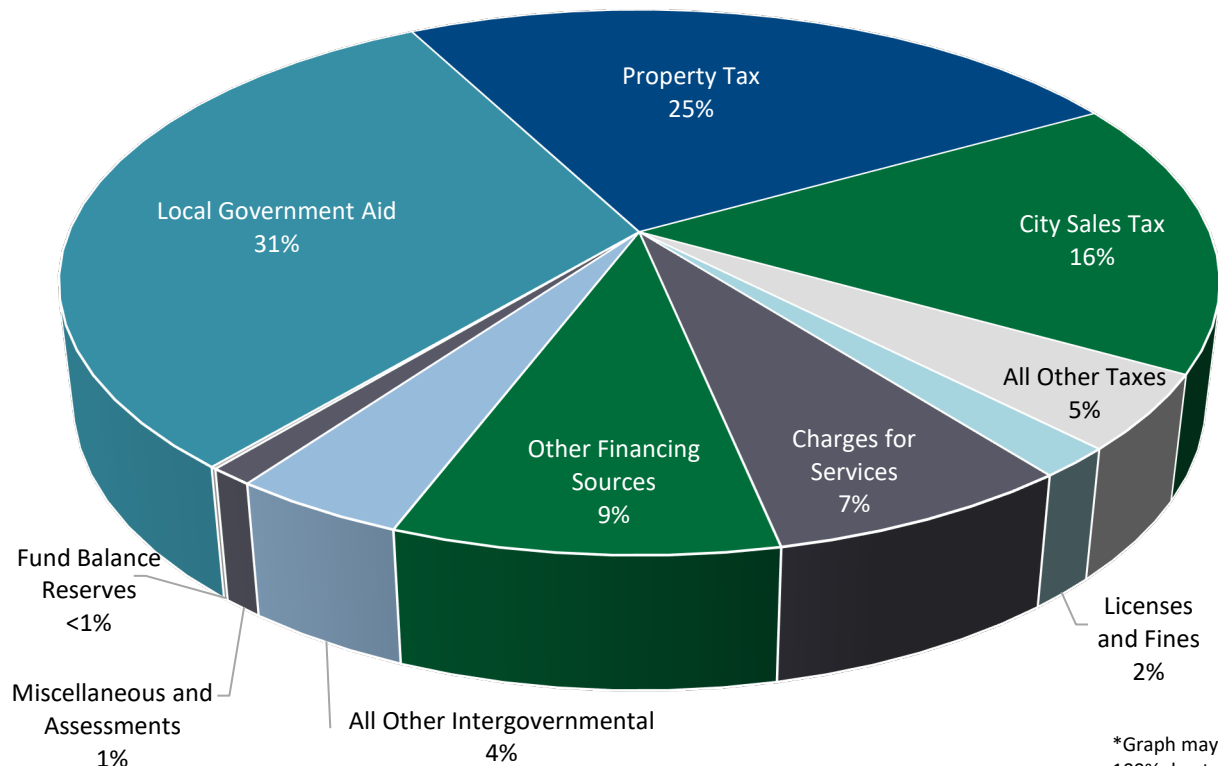
The General Fund provides general purpose government to the citizens of Duluth and accounts for all financial transactions not accounted for in another fund. This fund is used to finance activities such as general government, public safety, public works, libraries, recreation, planning, and economic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

Financial support for this fund is received from general property taxes, City sales tax, licenses and permits, court fines and fees, departmental fees and charges, intergovernmental and miscellaneous revenues. The major categories of revenues and expenditures are itemized below.

	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
REVENUES				
Property Tax				
General Operations Levy	27,872,606	28,972,546	25,547,300	27,523,200
Delinquent Property Taxes	135,019	144,881	150,000	150,000
City Sales Tax	19,032,817	19,047,297	17,617,300	18,486,500
All Other Taxes	4,802,163	5,234,997	4,888,400	5,056,400
Local Government Aid	30,807,820	35,175,072	35,231,100	35,231,100
All Other Intergovernmental	4,993,000	6,738,853	4,660,000	4,653,000
Licenses and Fines	2,458,936	2,507,224	2,384,700	2,029,200
Charges for Services	8,527,405	7,947,158	7,293,800	8,187,200
Other Financing Sources	21,849,739	29,746,905	10,127,500	10,229,400
Miscellaneous and Assessments	2,796,557	7,614,142	1,079,000	1,198,800
Fund Balance Reserves	-	-	450,000	150,000
Total Revenues	123,276,062	143,129,075	109,429,100	112,894,800
EXPENDITURES				
Permanent Salaries	48,584,989	54,387,708	57,232,200	60,371,800
Premium Pay	3,005,358	3,124,679	1,646,400	1,720,200
Other Wages	853,617	992,204	782,900	812,900
Employee Benefits	23,112,808	25,702,562	25,503,200	27,425,800
Supplies	3,366,969	2,771,399	3,747,200	3,132,850
Other Services & Charges	22,221,790	46,321,016	14,716,000	14,023,650
Utilities	1,481,108	1,656,791	2,030,100	1,851,600
Retiree Medical and Life Insurance	9,230,748	9,299,158	3,425,100	3,210,000
Capital Outlay	1,065,622	755,141	346,000	346,000
Total Expenditures	112,923,008	145,010,658	109,429,100	112,894,800

City of Duluth Minnesota - 2026 Budget

2026 General Fund Proposed Revenues



*Graph may not add to 100% due to rounding

Local Government Aid	\$	35,231,100
Property Tax	\$	27,673,200
City Sales Tax	\$	18,486,500
All Other Taxes	\$	5,056,400
Licenses and Fines	\$	2,029,200
Charges for Services	\$	8,187,200
Other Financing Sources	\$	10,229,400
All Other Intergovernmental	\$	4,653,000
Miscellaneous and Assessments	\$	1,198,800
Fund Balance Reserves	\$	150,000
TOTAL 2026 Revenues	\$	112,894,800

This graph shows the major categories of revenues expressed as a percent of total General Fund revenues estimated for budget fiscal year 2026. The City's policy of maintaining a diverse revenue base is reflected in the categories of revenues listed above, with almost 200 separate budgeted sources of revenue. Although the City does have a wide variety of revenues, the reader will note the City's relative dependence on local government aid, which constitutes 31% of all General Fund revenues. For this reason, we closely monitor local government aid every session at the State Legislature.

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General Fund Revenues	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
TAXES				
4005 Current Property Tax	27,872,606	28,972,546	25,547,300	27,523,200
4010 Delinquent Property Tax	135,019	144,881	150,000	150,000
4015 Mobile Home Tax	100,313	77,882	90,000	90,000
4040 City Sales and Use Tax	19,032,817	19,047,297	17,617,300	18,486,500
4050 Charitable Gambling Tax	40,372	44,740	30,000	40,000
4070 MN Power Franchise Tax	3,689,802	3,863,141	3,852,000	4,010,000
4071 Northeast Cable Franchise Tax	704,230	637,170	690,000	690,000
4072 Northern MN Utility Franchise Tax	11,700	7,192	11,000	11,000
4080 Forfeit Tax Sale Apportionment	14,428	-	10,000	10,000
4090 Other Taxes	241,318	604,872	205,400	205,400
TOTAL TAXES	51,842,605	53,399,721	48,203,000	51,216,100
LICENSES AND PERMITS				
4101 Liquor License	450,927	462,334	425,000	425,000
4102 Beer License	14,202	5,696	11,200	11,200
4105 Hotel License	8,083	7,324	7,000	7,000
4106 Garbage Collection	19,345	19,710	18,000	18,000
4107 Horse & Carriage	297	308	400	400
4108 Emergency Wrecker License	3,060	5,647	6,000	6,000
4109 Gas Station License	11,039	11,291	10,500	10,500
4111 Pawnbroker License	440	916	1,100	1,100
4112 Peddler's License	18,226	12,832	10,000	10,000
4113 Precious Metal Dealer	1,760	1,760	1,800	1,800
4114 Pet Shop License	914	380	600	600
4116 Dog Kennels License	640	300	400	400
4117 Massage Parlor	15,063	15,247	12,000	12,000
4118 Cigarette License	12,424	12,659	12,000	12,000
4119 Motor Vehicle	4,432	4,409	5,300	5,300
4120 Taxi Permit	19,392	7,062	9,000	9,000
4121 Coin Operating Device	18,880	11,496	8,000	8,000
4122 Pool & Bowling	611	611	600	600
4124 Tree Service Contractor License	-	279	1,400	1,400
4125 Transport. Network Comp. License	-	-	7,400	7,400
4126 Shared Active Mobility Systems	16,000	16,140	14,000	14,000
4150 Pet License	3	8,551	-	-
4160 Fire Protection Systems Permit Fees	88,043	116,528	95,500	80,000
4151 Fill Permits	7,264	10,659	5,000	3,000

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General Fund Revenues	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
LICENSES AND PERMITS continued				
4152 Excavation Permits	25,961	23,732	25,000	25,000
4153 Multiple Dwell License	1,105,074	1,199,280	1,250,000	892,500
4154 Commercial Use/Occupancy	141,580	150,686	130,000	149,500
4155 Special Event Permit	5,736	7,766	3,500	3,500
4170 Misc Permits & Licenses	108,105	144,322	112,000	112,000
TOTAL LICENSE AND PERMITS	2,097,500	2,257,925	2,182,700	1,827,200
INTERGOVERNMENTAL				
4209 Misc Federal Grants (Safer Grant)	40,033	42,757	16,000	16,000
4210 Pass-thru Federal Grants	-	-	-	-
4220 State of Minnesota	4,664	26,518	4,000	-
4221 Local Government Aid	30,807,820	35,175,072	35,231,100	35,231,100
4222 State Property Tax Aid	258	316	-	-
4225 Ski Trail Reimbursement	16,060	9,420	11,000	-
4227 Police Training Reimbursement	133,346	137,855	135,000	135,000
4232 State Insurance Premium	2,607,006	2,976,168	2,420,800	2,420,800
4233 State of MN PERA Contribution	103,420	1,268,031	-	-
4240 Municipal State Aid - Maintenance	1,533,400	1,686,740	1,496,100	1,496,100
4260 St. Louis County	146,657	170,314	138,400	138,400
4261 ISD 709	334,044	335,000	366,700	366,700
4300 HRA in Lieu of Taxes	74,113	85,735	72,000	80,000
TOTAL INTERGOVERNMENTAL	35,800,820	41,913,925	39,891,100	39,884,100
CHARGES FOR SERVICES				
4306 Building Appeals Fee	278	-	-	-
4307 Planning/Zoning Fees	174,487	121,459	87,500	165,500
4310 Assessment Cost Services	48,967	6,750	10,000	10,000
4311 Assessment Certificate Fee	40,237	47,013	40,000	40,000
4315- Cost Allocation Stormwater	196,800	3,362,660	281,000	301,200
4315- Cost Allocation Sewer	238,200	-	333,000	357,700
4315- Cost Allocation Steam	64,500	-	80,000	81,900
4315- Cost Allocation DECC	13,800	-	47,300	48,300
4315- Cost Allocation DTA	12,500	-	23,900	24,400
4315- Cost Allocation Grant Administration	73,662	-	73,600	73,600
4315- Cost Allocation Airport	73,200	-	133,200	142,300
4315- Cost Allocation DEDA	400,000	-	400,000	400,000

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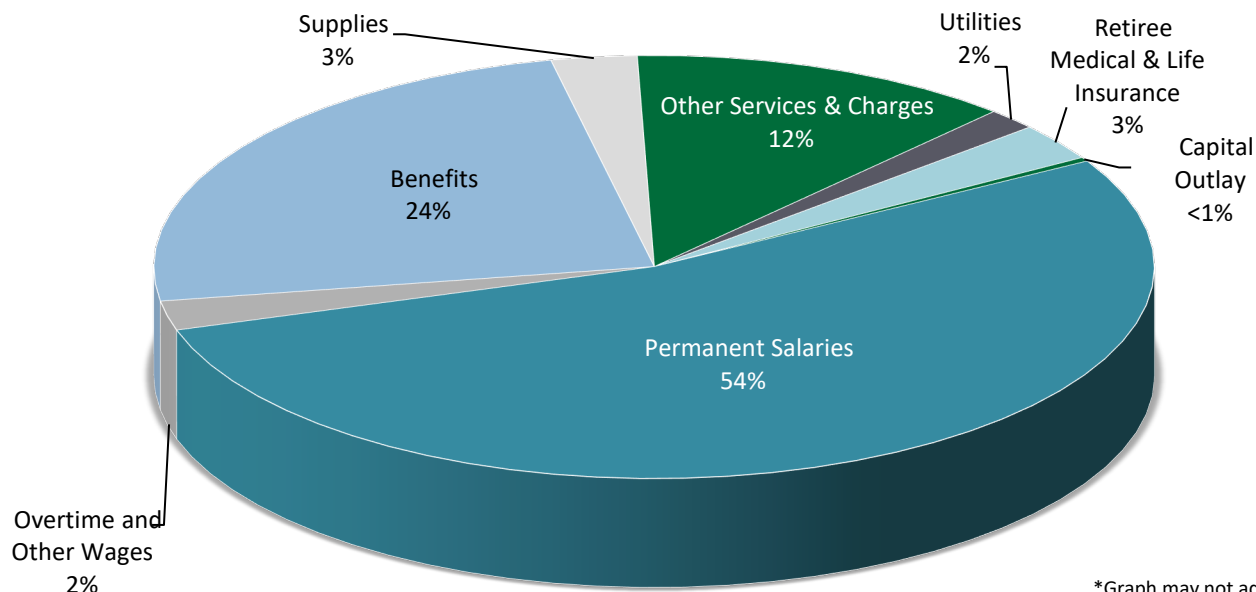
General Fund Revenues	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
CHARGES FOR SERVICES continued				
4315- Cost Allocation Public Utility	876,400	-	945,400	1,017,000
4315- Cost Allocation Fleet	146,200	-	273,600	292,700
4315- Cost Allocation Group Health	409,863	-	430,600	430,600
4315- Cost Allocation Self Insurance	734,500	-	584,000	640,300
4315- Cost Allocation Spirit Mountain	26,200	-	29,600	103,100
4315- Cost Allocation Parking	140,500	-	202,300	214,200
4315- Cost Allocation 410 W 1st Street Ramp	8,500	-	6,500	6,700
4319 Attorney Services	20,844	11,426	9,000	9,000
4320 MIS Services	12,162	14,920	11,000	11,000
4322 Animal Shelter Fees	14,335	20,695	12,000	12,000
4323 Garnishment Fees	15	90	-	-
4326 Criminal History Checks	190	200	-	-
4328 Pawnbroker Transaction Charge	33,822	39,083	16,100	17,200
4329 False Alarm Fees & Penalties	22,449	12,837	5,000	5,000
4340 Fire Protection Services	-	8,400	4,200	4,200
4341 Hydrant Maintenance Service	30,000	30,000	30,000	30,000
4351 Building Inspection Fees	3,496,575	3,470,206	2,515,000	3,053,000
4352 Plumbing Inspection Fees	347,058	290,845	260,000	213,800
4353 Electric Inspection Fees	385,557	46,969	-	-
4354 HVAC-R Inspection Fees	381,402	377,031	225,000	257,500
4355 Signs Inspection Fees	25,937	22,447	20,000	20,000
4356 House Moving Inspection Fees	24,683	10,905	15,000	15,000
4357 Mobile Home Inspection Fees	644	579	2,000	2,000
4359 Capacity Availability Fee	21,470	16,318	18,000	18,000
4361 RPZ Registration Fee	31,470	36,325	20,000	20,000
4370 Engineering Services	-	-	150,000	150,000
TOTAL CHARGES FOR SERVICES	8,527,405	7,947,158	7,293,800	8,187,200
FINES AND FORFEITS				
4470 License Penalties	1,196	-	1,500	1,500
4472 Administrative Fines	132,648	49,354	500	500
4473 Court Fines	211,483	181,687	200,000	200,000
4474 Police Felony Forfeitures	16,109	18,258	-	-
TOTAL FINES AND FORFEITS	361,436	249,300	202,000	202,000
SPECIAL ASSESSMENTS				
4500 Assessments	526,780	652,344	521,000	526,000
4501 Assessments - Penalty & Interest	16,173	11,333	13,800	13,800
TOTAL SPECIAL ASSESSMENTS	542,952	663,678	534,800	539,800

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General Fund Revenues	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
MISCELLANEOUS				
4601 Earnings on Investments	62,091	143,925	-	-
4622 Rent of Buildings	77,017	85,250	97,700	103,400
4623 Rent of Land	15,167	18,793	15,400	15,500
4627 Concessions & Commissions	12,501	25,000	25,800	26,500
4631 Media Sales	13,122	15,035	9,500	10,500
4635 Auction Proceeds	16,444	6,129	-	-
4636 Sale of Materials	5,302	3,663	5,000	5,000
4639 Sale of Equipment	115,633	-	-	-
4640 Sale of Land	1	-	-	100,000
4644 Misc Fees, Sales & Services	157,576	122,493	89,200	83,400
4650 Salary Reimbursement	48,677	73,575	10,000	10,000
4654 Other Reimbursements	1,528,950	6,272,937	139,600	152,700
4655 Drug Task Force Reimbursement	18,774	3,181	-	-
4660 Gifts & Donations	-	216	-	-
4700 Other Sources	30,018	28,070	-	-
4701 2% Retention Surtax	2,332	2,197	2,000	2,000
4702 Fond du Luth Proceeds	150,000	150,000	150,000	150,000
TOTAL MISCELLANEOUS	2,253,604	6,950,464	544,200	659,000
OTHER FINANCING SOURCES				
4730- Transfer from Special	13,394,966	19,854,673	2,748,700	3,164,100
4730- Transfer from Police Grant Funds	1,310,433	1,350,071	1,157,500	1,157,500
4730- Grant Funds-OT	244,260	307,407	-	-
4730- Transfer from Tourism Tax Fund	-	-	44,700	46,700
4730- Transfer from Capital Projects Funds	-	12,818	-	-
4730- Transfer from Enterprise Funds	1,422,900	3,288,584	1,422,900	1,557,400
4730- Transfer from Public Utility Funds	1,088,400	1,275,378	1,321,700	1,321,700
4731 Gas Utility in Lieu of Taxes	4,173,720	3,228,860	3,250,000	2,800,000
4732 Steam Utility in Lieu of Taxes	214,571	207,789	182,000	182,000
4755 Lease Proceeds	-	221,027	-	-
4805 Reimbursements	490	298	-	-
TOTAL OTHER FINANCING SOURCES	21,849,739	29,746,905	10,127,500	10,229,400
4999 Fund Balance Reserves	-	-	450,000	150,000
GENERAL FUND TOTAL	123,276,062	143,129,075	109,429,100	112,894,800

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2026 General Fund Proposed Expenditures



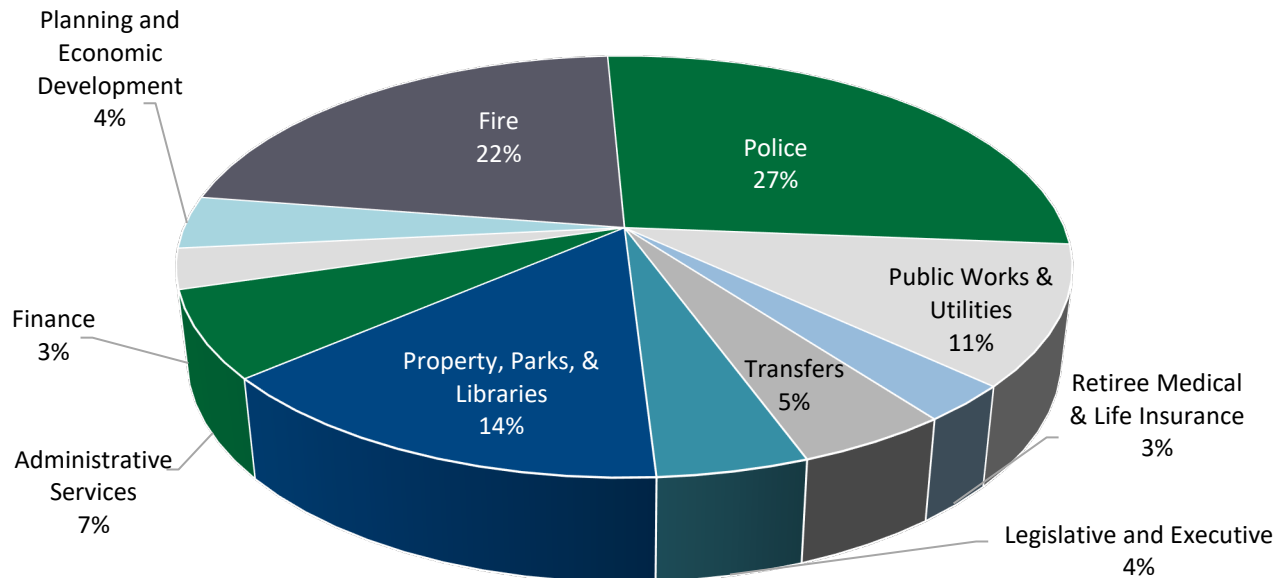
*Graph may not add to 100% due to rounding

Permanent Salaries	\$	60,371,800
Overtime and Other Wages	\$	2,533,100
Benefits	\$	27,425,800
Supplies	\$	3,132,850
Other Services & Charges	\$	14,023,650
Utilities	\$	1,851,600
Retiree Medical & Life Insurance	\$	3,210,000
Capital Outlay	\$	346,000
TOTAL 2026 EXPENDITURES	\$	112,894,800

This graph shows the General Fund budget by expense category. The largest single category of expense is permanent salaries at 53% of all expenditures. When adding salaries to the cost of benefits, overtime, and other wages, the total is 83% of all budgeted expenditures. Other services and charges comprises 12% of the total; followed by supplies, utilities, and capital outlay combined for 4%.

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2026 General Fund Proposed Expenditures



Legislative and Executive	\$	5,207,100
Property, Parks, & Libraries	\$	16,507,200
Administrative Services	\$	7,526,600
Finance	\$	3,473,100
Planning and Economic Development	\$	4,542,300
Fire	\$	24,646,800
Police	\$	30,464,700
Public Works & Utilities	\$	12,053,800
Retiree Medical & Life Insurance	\$	3,210,000
Transfers	\$	5,263,200
TOTAL 2026 EXPENDITURES	\$	112,894,800

This graph shows the General Fund departmental budgets as a percent of the total General Fund expenditures for budget fiscal year 2026. The largest category is public safety with the Police and Fire departments comprising 49% of the total; followed by Property, Parks, & Libraries department at 15%. The General Fund portion of the Public Works department comprises 11% of the total. Retiree Medical and Life Insurance comprises 3%. The remaining five departments totaled together are 23%.

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2026 General Fund Proposed Expenditures

	Permanent Salaries	Overtime	Other Wages	Benefits	Other Expense	Capital Outlay	TOTAL
LEGISLATIVE AND EXECUTIVE							
City Council	-	-	124,200	10,000	82,700	-	216,900
Mayor & City Administration	934,000	-	10,800	401,700	44,800	-	1,391,300
Attorney's Office	2,522,600	-	30,000	985,200	61,100	-	3,598,900
DEPARTMENT TOTAL	3,456,600	-	165,000	1,396,900	188,600	-	5,207,100
PROPERTY, PARKS, & LIBRARIES							
Park Maintenance	1,807,300	75,000	151,000	831,800	1,229,100	-	4,094,200
Library Facilities Management	3,537,700	800	101,800	1,585,200	535,900	346,000	6,107,400
	2,425,500	25,000	13,700	967,200	2,874,200	-	6,305,600
DEPARTMENT TOTAL	7,770,500	100,800	266,500	3,384,200	4,639,200	346,000	16,507,200
ADMINISTRATIVE SERVICES							
Human Resources Information Technology	1,147,200	-	10,000	491,100	105,000	-	1,753,300
	2,430,400	10,000	-	990,400	1,355,900	-	4,786,700
City Clerk	594,200	1,400	85,000	268,600	37,400	-	986,600
DEPARTMENT TOTAL	4,171,800	11,400	95,000	1,750,100	1,498,300	-	7,526,600
FINANCE							
Budget Office	809,200	6,400	-	274,700	37,100	-	1,127,400
Auditor's Office	922,300	7,600	-	337,000	359,700	-	1,626,600
Purchasing	492,300	-	-	212,600	14,200	-	719,100
DEPARTMENT TOTAL	2,223,800	14,000	-	824,300	411,000	-	3,473,100
PLANNING AND ECONOMIC DEVELOPMENT							
Planning & Development	1,264,100	-	-	518,500	62,900	-	1,845,500
Construction Services & Inspection	1,816,200	-	-	736,200	144,400	-	2,696,800
DEPARTMENT TOTAL	3,080,300	-	-	1,254,700	207,300	-	4,542,300

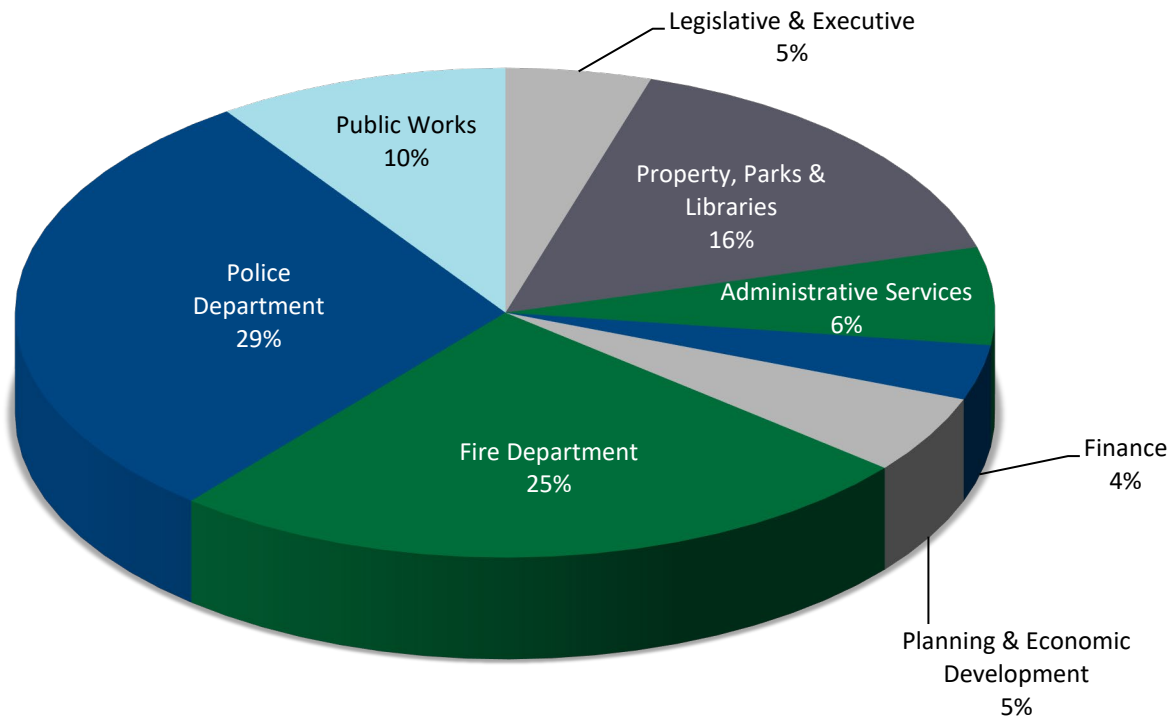
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2026 General Fund Proposed Expenditures

	Permanent Salaries	Overtime	Other Wages	Benefits	Other Expense	Capital Outlay	TOTAL
FIRE DEPARTMENT							
Fire Administration	865,000	-	-	299,900	56,500	-	1,221,400
Fire Operations	13,013,400	935,000	-	6,366,500	941,100	-	21,256,000
Life Safety	1,430,600	11,300	-	618,400	109,100	-	2,169,400
DEPARTMENT TOTAL	15,309,000	946,300	-	7,284,800	1,106,700	-	24,646,800
POLICE DEPARTMENT	19,064,300	489,700	256,400	9,076,000	1,578,300		30,464,700
PUBLIC WORKS							
Director's Office	77,200	-	-	25,900	1,000	-	104,100
Street Maintenance	3,436,800	187,000	-	1,689,600	4,141,800	-	9,455,200
Engineering	1,549,900	56,000	30,000	676,200	182,400	-	2,494,500
DEPARTMENT TOTAL	5,063,900	243,000	30,000	2,391,700	4,325,200	-	12,053,800
TRANSFERS	139,500	-	-	3,256,000	5,077,700	-	8,473,200
GENERAL FUND	60,279,700	1,805,200	812,900	30,618,700	19,032,300	346,000	112,894,800

City of Duluth Minnesota - 2026 Budget

2026 General Fund Personnel Summary



Department	2025 Budget	2026 Proposed	Difference
Legislative & Executive	28.80	29.80	1.00
Property, Parks & Libraries	102.60	98.60	-4.00
Administrative Services	42.00	40.00	-2.00
Finance	22.85	22.60	-0.25
Planning & Economic Development	31.60	32.05	0.45
Fire Department	156.00	156.00	0.00
Police Department	181.00	182.00	1.00
Public Works	59.80	59.80	0.00
TOTAL	624.65	620.85	-3.80

City of Duluth Minnesota - 2026 Budget

2026 General Fund Personnel Summary

	2025 Budget	2026 Proposed	Difference
LEGISLATIVE/EXECUTIVE			
Mayor & City Administration	9.00	8.00	-1.00
City Attorney	19.80	21.80	2.00
DEPARTMENT TOTAL	28.80	29.80	1.00
PROPERTY, PARKS & LIBRARIES			
Park Maintenance	22.80	21.80	-1.00
Library	48.50	47.50	-1.00
Facilities Management	31.30	29.30	-2.00
DEPARTMENT TOTAL	102.60	98.60	-4.00
ADMINISTRATIVE SERVICES			
Human Resources	11.00	11.00	0.00
Information Technology	24.00	23.00	-1.00
City Clerk	7.00	6.00	-1.00
DEPARTMENT TOTAL	42.00	40.00	-2.00
FINANCE			
Budget	7.00	7.00	0.00
Auditor	9.85	9.60	-0.25
Purchasing	6.00	6.00	0.00
DEPARTMENT TOTAL	22.85	22.60	-0.25
PLANNING & ECONOMIC DEVELOPMENT			
Planning & Development	12.60	13.05	0.45
Construction Svcs & Inspection	19.00	19.00	0.00
DEPARTMENT TOTAL	31.60	32.05	0.45
FIRE			
Fire Administration	6.00	6.00	0.00
Firefighting Operations	134.00	134.00	0.00
Life Safety	16.00	16.00	0.00
DEPARTMENT TOTAL	156.00	156.00	0.00
POLICE			
Administration, Investigative, Patrol	181.00	182.00	1.00
DEPARTMENT TOTAL	181.00	182.00	1.00

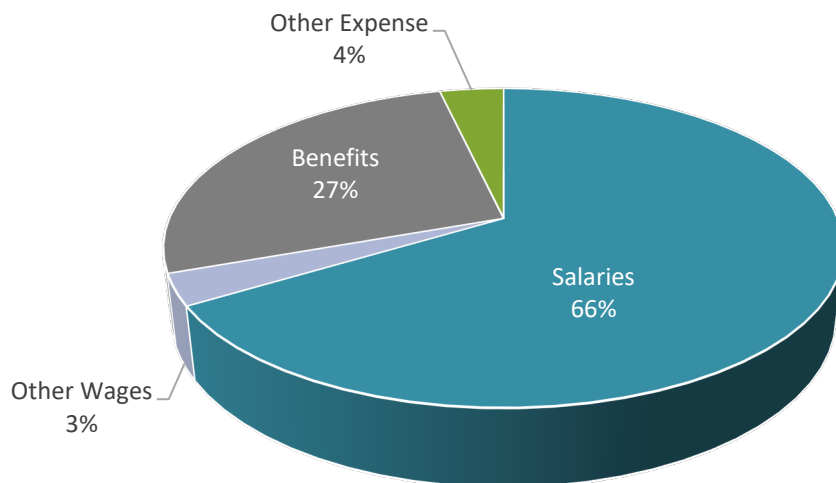
City of Duluth Minnesota - 2026 Budget

2026 General Fund Personnel Summary

	2025 Budget	2026 Proposed	Difference
PUBLIC WORKS			
Director's Office	0.60	0.60	0.00
Street Maintenance	44.00	44.00	0.00
Engineering	15.20	15.20	0.00
DEPARTMENT TOTAL	59.80	59.80	0.00
TOTAL GENERAL FUND FTE'S	624.65	620.85	-3.80

City of Duluth Minnesota - 2026 Budget

Legislative & Executive Department 2026 Proposed Budget by Expenditure Category



Expenditures by Category	2023 Actual	2024 Actual	2025 Budget	2026 Proposed	Difference
Permanent Salaries	2,972,030	2,666,657	3,090,100	3,456,600	366,500
Overtime	2,354	2,923	-	-	-
Other Wages	165,463	170,935	135,000	165,000	30,000
Total Personal Services	3,139,846	2,840,514	3,225,100	3,621,600	396,500
Benefits	1,145,233	1,080,774	1,248,200	1,396,900	148,700
Other Expense	191,887	440,448	188,600	188,600	-
Department Total	4,476,967	4,361,736	4,661,900	5,207,100	545,200

Expenditures by Division	2023 Actual	2024 Actual	2025 Budget	2026 Proposed	Difference
City Council	216,183	213,345	216,400	216,900	500
Mayor & City Administration	1,535,967	1,060,622	1,371,000	1,391,300	20,300
Attorney's Office	2,724,817	3,087,769	3,074,500	3,598,900	524,400
Department Total	4,476,967	4,361,736	4,661,900	5,207,100	545,200

Budgeted FTE's	2023	2024	2025	2026	
	26.80	26.80	28.80	29.80	1.00

City of Duluth Minnesota - 2026 Budget

City Council

www.duluthmn.gov/city-council/

The City Council is comprised of nine members, five who serve from geographical districts and four who serve at large. Councilors serve four-year terms. The Council is responsible for enacting ordinances and resolutions, adopting an annual budget, raising money for municipal functions through the approval of property tax levies, borrowing, bonding; reviewing various authorities, approving economic development plans, initiating and approving public improvements; protecting public health, safety, and welfare through legislation and licensing.

Expenditures	2023 Actual	2024 Actual	2025 Budget	2026 Proposed	Difference
Personal Services					
Other Wages	124,200	124,200	124,200	124,200	-
Benefits	9,501	9,309	9,500	10,000	500
Other Expense					
Materials & Supplies	6,754	-	1,300	1,300	-
Services	18,696	17,863	12,000	12,000	-
Utilities & Mtc	53,037	58,504	64,200	64,200	-
Other	3,995	3,469	5,200	5,200	-
Total Other Expense	82,482	79,836	82,700	82,700	-
Division Total	216,183	213,345	216,400	216,900	500

General Fund Expenditure Detail	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
PERSONAL SERVICES				
5103 Other Wages	124,200	124,200	124,200	124,200
TOTAL	124,200	124,200	124,200	124,200
EMPLOYEE BENEFITS				
5121 PERA Retirement	-	1,461	-	-
5122 FICA - Social Security	7,700	6,018	7,700	7,700
5123 FICA - Medicare	1,801	1,831	1,800	1,800
5128 Paid Family Leave	-	-	-	500
TOTAL	9,501	9,309	9,500	10,000

City of Duluth Minnesota - 2026 Budget

General Fund Expenditure Detail	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
City Council - 110-110-1101				
OTHER EXPENDITURES				
5200 Office Supplies	2,162	-	-	-
5201 Computer Supplies/Software	-	-	1,000	1,000
5219 Other Miscellaneous Supplies	4,592	-	300	300
5319 Other Professional Services	16,760	15,836	4,000	4,000
5331 Travel/Training	550	1,849	7,000	7,000
5355 Printing & Copying	1,386	179	1,000	1,000
5404 Equipment/Machinery Repair & Mtc	75	-	3,700	3,700
5414 Software Licenses & Mtce Agreements	52,962	58,504	60,500	60,500
5433 Dues & Subscription	550	200	1,000	1,000
5441 Other Services & Charges	1,998	1,332	2,000	2,000
5443 Board & Meeting Expenses	1,447	1,936	2,200	2,200
TOTAL	82,482	79,836	82,700	82,700
DIVISION TOTAL	216,183	213,345	216,400	216,900

City of Duluth Minnesota - 2026 Budget

Mayor & City Administration

www.duluthmn.gov/city-administrator/

The City Administrator is responsible for the activities of all offices, departments and boards; investigations and studies of the internal organization; and procedure of any office or department within the City. The City Administrator makes information available to the Mayor, the City Council, and the public concerning the current status of the financial affairs of the City and all offices, departments, and boards receiving appropriations from the City; attends meetings of the Council and makes available such information as it may require.

Budgeted FTE's	2023	2024	2025	2026	Difference
Mayor	1.0	1.0	1.0	1.0	-
131 Executive Assistant	1.0	1.0	1.0	-	(1.0)
30 Human Rights Officer	1.0	1.0	1.0	1.0	-
Community Relations					
30 Officer	1.0	1.0	1.0	1.0	-
Public Information					
30 Officer	1.0	1.0	1.0	1.0	-
Communications &					
30 Policy Officer	1.0	1.0	1.0	1.0	-
City Administrator	1.0	1.0	1.0	1.0	-
9 Executive Assistant-Confi	1.0	1.0	1.0	1.0	-
60 Sustainability Officer	1.0	1.0	1.0	1.0	-
Division Total	9.0	9.0	9.0	8.0	-1.0

Expenditures	2023 Actual	2024 Actual	2025 Budget	2026 Proposed	Difference
Personal Services					
Permanent Salaries	1,104,495	701,050	918,100	934,000	15,900
Overtime	137	1,344	-	-	-
Other Wages	11,372	17,178	10,800	10,800	-
Total Salaries	1,116,004	719,572	928,900	944,800	15,900
Benefits	380,976	322,801	397,300	401,700	4,400
Other Expense					
Materials & Supplies	3,365	2,299	4,100	4,100	-
Services	18,425	5,327	18,800	18,800	-
Utilities & Mtc	-	-	-	-	-
Other	17,197	10,624	21,900	21,900	-
Total Other Expense	38,987	18,250	44,800	44,800	-
Division Total	1,535,967	1,060,622	1,371,000	1,391,300	20,300

City of Duluth Minnesota - 2026 Budget

General Fund Expenditure Detail	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
Mayor & City Administration - 110-110-1103				
PERSONAL SERVICES				
5100 Permanent Salaries	1,104,495	701,050	918,100	934,000
5101 Premium Pay	137	1,344	-	-
5103 Other Wages	11,372	17,178	10,800	10,800
TOTAL	1,116,004	719,572	928,900	944,800
EMPLOYEE BENEFITS				
5121 PERA Retirement	62,915	40,451	68,100	69,300
5122 FICA - Social Security	47,367	50,604	57,600	58,600
5123 FICA - Medicare	12,558	13,316	13,500	13,700
5125 Dental Insurance	3,564	3,432	3,900	3,500
5126 Life Insurance	2,430	2,276	3,200	2,800
5127 Health Care Savings Plan (HCSP)	37,874	20,122	32,700	48,500
5128 Paid Family Leave	-	-	-	4,200
5130 Cafeteria Plan Benefits	213,497	192,599	218,200	201,000
5133 Health or Fitness Program	771	-	100	100
TOTAL	380,976	322,801	397,300	401,700
OTHER EXPENDITURES				
5200 Office Supplies	1,507	1,393	2,500	2,500
5201 Computer Supplies/Software	399	-	100	100
5219 Other Miscellaneous Supplies	1,459	906	1,500	1,500
5241 Small Equip-Office/Operating	418	1,037	500	500
5319 Other Professional Services	-	-	-	-
5321 Phone Service Cellular Phone	2,205	2,349	2,700	2,700
5322 Postage	-	-	100	100
5331 Travel/Training	15,201	1,816	13,500	13,500
5355 Printing & Copying	600	126	2,000	2,000
5433 Dues & Subscription	1,872	663	1,900	1,900
5441 Other Services & Charges	2,883	3,541	4,000	4,000
5443 Board & Meeting Expenses	1,920	587	2,000	2,000
5444 Mayor's Contingent Account	4,000	-	5,000	5,000
5461 Energy Efficiency Projects	6,521	5,833	9,000	9,000
TOTAL	38,987	18,250	44,800	44,800
DIVISION TOTAL	1,535,967	1,060,622	1,371,000	1,391,300
REVENUE SOURCE				
4650 Salaries Reimbursement	-	-	-	-
4654 Other Reimbursements	5,160	355	-	-
DIVISION TOTAL	5,160	355	-	-

City of Duluth Minnesota - 2026 Budget

City Attorney's Office

www.duluthmn.gov/attorney/

The City Attorney's Office serves as the City's legal advisor and representative. Attorneys in our office provide legal counsel and civil litigation services to the Mayor, City Council, departments, boards and commissions, and public authorities. In addition, our office provides effective and efficient prosecution of violations of city ordinances and state misdemeanor statutes, including domestic violence, driving while intoxicated, trespassing, and traffic offenses.

Budgeted FTE's	2023	2024	2025	2026	Difference
100 City Attorney	1.0	1.0	1.0	1.0	-
90 Deputy City Attorney	2.0	2.0	1.0	1.0	-
Assistant City Attorney	8.0	8.0	11.0	11.0	-
50 Risk Manager	1.0	1.0	1.0	1.0	-
10 Lead Paralegal	1.0	1.0	1.0	1.0	-
Utility Operations					
Paralegal	-	-	-	1.0	1.0
9 Executive Assistant	1.0	1.0	1.0	1.0	-
Victim Services					
131 Specialist	0.8	0.8	0.8	0.8	-
Senior Property Services					
Specialist	-	-	-	1.0	1.0
133 Paralegal	3.0	3.0	3.0	3.0	-
Division Total	17.8	17.8	19.8	21.8	2.0

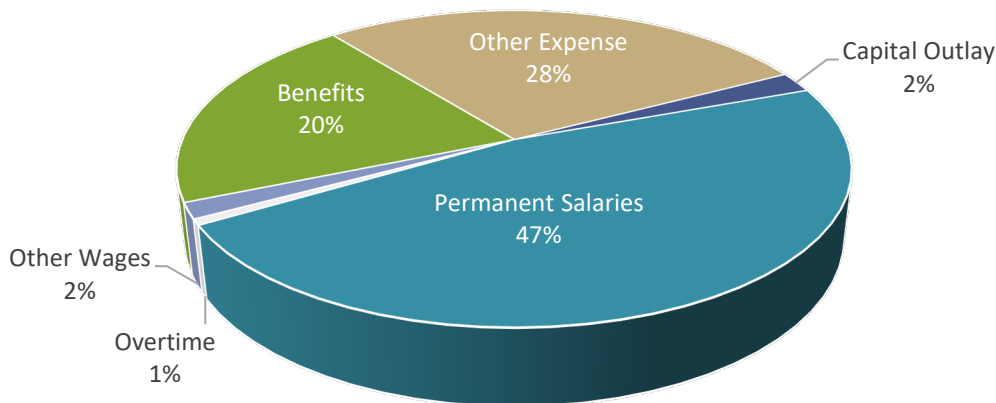
Expenditures	2023 Actual	2024 Actual	2025 Budget	2026 Proposed	Difference
Personal Services					
Permanent Salaries	1,867,535	1,965,606	2,172,000	2,522,600	350,600
Overtime	2,216	1,579	-	-	-
Other Wages	29,891	29,557	-	30,000	30,000
Total Salaries	1,899,643	1,996,742	2,172,000	2,552,600	380,600
Benefits	754,756	748,665	841,400	985,200	143,800
Other Expense					
Materials & Supplies	1,675	2,836	3,300	3,300	-
Services	19,974	7,847	12,400	12,400	-
Other	48,770	331,679	45,400	45,400	-
Total Other Expense	70,419	342,362	61,100	61,100	-
Division Total	2,724,817	3,087,769	3,074,500	3,598,900	524,400

City of Duluth Minnesota - 2026 Budget

General Fund Expenditure Detail	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
City Attorney's Office - 110-110-1104				
PERSONAL SERVICES				
5100 Permanent Salaries	1,867,535	1,965,606	2,172,000	2,522,600
5101 Premium Pay	2,216	1,579	-	-
5103 Other Wages	29,891	29,557	-	30,000
5105 Retirement Incentive	-	-	-	-
TOTAL	1,899,643	1,996,742	2,172,000	2,552,600
EMPLOYEE BENEFITS				
5121 PERA Retirement	135,104	138,950	160,600	189,100
5122 FICA - Social Security	110,942	121,717	134,800	158,300
5123 FICA - Medicare	25,754	28,466	31,500	37,000
5125 Dental Insurance	7,128	7,480	8,600	9,600
5126 Life Insurance	4,860	4,950	7,000	7,700
5127 Health Care Savings Plan (HCSP)	88,327	69,857	81,600	66,000
5128 Paid Family Leave	-	-	-	11,200
5130 Cafeteria Plan Benefits	380,301	374,314	416,000	505,000
5133 Health or Fitness Program	2,339	2,930	1,300	1,300
TOTAL	754,756	748,665	841,400	985,200
OTHER EXPENDITURES				
5200 Office Supplies	1,675	2,836	3,300	3,300
5304 Legal Services	10,882	550	2,000	2,000
5321 Phone Service Cellular Phone	920	507	2,200	2,200
5331 Travel/Training	7,376	5,153	6,000	6,000
5335 Local Mileage Reimbursement	418	991	1,000	1,000
5355 Printing & Copying	-	-	100	100
5356 Copier, Printer Lease & Supplies	378	647	1,100	1,100
5414 Software Licenses & Maintenance	20,549	22,780	21,400	21,400
5433 Dues & Subscription	24,172	23,370	17,000	17,000
5411 Land Rental/Easements	-	87	-	-
5441 Other Services & Charges	2,699	2,242	7,000	7,000
5700 Transfer to Special Revenue Fund	1,350	283,200	-	-
TOTAL	70,419	342,362	61,100	61,100
DIVISION TOTAL	2,724,817	3,087,769	3,074,500	3,598,900
REVENUE SOURCE				
4319 Attorney Fees	20,844	11,426	9,000	9,000
4644 Miscellaneous Fees, Sales, Services	7,000	3,250	5,000	5,000
4654 Other Reimbursements	72,490	400	300	300
4730 Transfer from Special Revenue Funds	57,268	79,583	96,000	96,000
4730 Transfer from Enterprise Funds	-	-	-	134,500
DIVISION TOTAL	157,602	94,659	110,300	244,800

City of Duluth Minnesota - 2026 Budget

Property, Parks, & Libraries Department 2026 Proposed Budget by Expenditure Category



Expenditures by Category	2023 Actual	2024 Actual	2025 Budget	2026 Proposed	Difference
Permanent Salaries	6,358,753	7,217,496	7,350,000	7,770,500	420,500
Overtime	64,818	50,732	100,800	100,800	-
Other Wages	201,409	238,929	266,500	266,500	-
Total Personal Services	6,624,981	7,507,157	7,717,300	8,137,800	420,500
Benefits	2,764,530	3,118,757	3,265,000	3,384,200	119,200
Other Expense	4,928,762	4,644,683	4,811,200	4,639,200	(172,000)
Capital Outlay	302,646	465,652	346,000	346,000	-
Department Total	14,620,919	15,736,249	16,139,500	16,507,200	367,700

Expenditures by Division	2023 Actual	2024 Actual	2025 Budget	2026 Proposed	Difference
Park Maintenance	3,380,286	3,569,806	3,882,000	4,094,200	212,200
Library Services	5,308,231	5,640,361	5,639,400	6,107,400	468,000
Property and Fac. Mgmt	5,932,402	6,526,082	6,618,100	6,305,600	(312,500)
Department Total	14,620,919	15,736,249	16,139,500	16,507,200	367,700

	2023	2024	2025	2026	Difference
Budgeted FTE's	99.35	100.35	102.60	98.60	(4.00)

City of Duluth Minnesota - 2026 Budget

Park Maintenance

www.duluthmn.gov/property-facilities-management/park-maintenance/

Park Maintenance provides year-round maintenance services for the City's entire park system; which comprises over 10,000 acres of public green space, athletic facilities, fields, neighborhood parks, destination parks, multiuse trails, and an urban forest. In addition to parks and trail maintenance, Park Maintenance provides snow removal support throughout the City.

Budgeted FTE's	2023	2024	2025	2026	Difference
Parks & Grounds Maint					
50 Manager	1.00	1.00	1.00	1.00	-
127 Admin Clerical Specialist	-	1.00	-	-	-
Park Maintenance					
28 Worker	17.00	16.00	16.00	16.00	-
Park Maint Operations					
31 Coordinator	1.00	-	1.00	-	(1.00)
Park Maintenance					
32 Leadworker	2.00	3.00	3.00	3.00	-
34 Forester	1.00	1.00	1.00	1.00	-
Natural Resource					
34 Coordinator	0.50	0.50	0.50	0.50	-
131 Grant Coordinator	0.25	0.25	-	-	-
Budget & Operations					
133 Analyst	0.30	0.30	0.30	0.30	-
Division Total	23.05	23.05	22.80	21.80	(1.00)

Expenditures	2023 Actual	2024 Actual	2025 Budget	2026 Proposed	Difference
Personal Services					
Permanent Salaries	1,481,126	1,739,284	1,682,000	1,807,300	125,300
Overtime	45,421	35,421	75,000	75,000	-
Other Wages	83,772	114,556	151,000	151,000	-
Total Salaries	1,610,320	1,889,261	1,908,000	2,033,300	125,300
Benefits	664,184	786,647	790,100	831,800	41,700
Other Expense					
Materials & Supplies	239,479	196,316	297,200	263,800	(33,400)
Services	101,359	66,369	191,900	210,500	18,600
Utilities & Maintenance	475,425	512,130	564,400	608,000	43,600
Other	289,519	119,083	130,400	146,800	16,400
Total Other Expense	1,105,782	893,898	1,183,900	1,229,100	45,200
Division Total	3,380,286	3,569,806	3,882,000	4,094,200	212,200

City of Duluth Minnesota - 2026 Budget

General Fund Expenditure Detail	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
Park Maintenance 110-121-1217-2145				
PERSONAL SERVICES				
5100 Permanent Salaries	1,481,126	1,739,284	1,682,000	1,807,300
5101 Premium Pay	45,421	35,421	75,000	75,000
5103 Other Wages	83,772	114,556	151,000	151,000
TOTAL	1,610,320	1,889,261	1,908,000	2,033,300
EMPLOYEE BENEFITS				
5118 Meal Allowance	90	150	-	-
5121 PERA Retirement	110,729	124,639	129,600	139,200
5122 FICA - Social Security	97,573	114,183	118,300	126,100
5123 FICA - Medicare	22,819	26,704	27,700	29,500
5125 Dental Insurance	8,619	9,398	9,900	10,000
5126 Life Insurance	5,877	6,233	8,000	8,000
5127 Health Care Savings Plan (HCSP)	30,090	50,780	31,800	29,500
5128 Paid Family Leave	-	-	-	8,900
5130 Cafeteria Plan Benefits	386,854	453,044	464,800	480,600
5133 Health or Fitness Program	1,533	1,516	-	-
TOTAL	664,184	786,647	790,100	831,800
OTHER EXPENDITURES				
5200 Office Supplies	5,180	4,164	4,000	4,000
5201 Computer Supplies/Software	2,663	1,416	3,000	3,000
5205 Safety & Training Materials	11,639	10,164	12,000	12,000
5211 Cleaning/Janitorial Supplies	25,682	31,899	35,000	35,000
5212 Motor Fuels	92,773	77,436	107,700	92,000
5218 Uniforms	12,579	9,386	9,000	9,500
5220 Repair & Maintenance Supplies	46,448	32,349	71,500	53,300
5225 Park/Landscape Materials	17,982	14,503	35,000	35,000
5226 Sign & Signal Materials	5,959	5,564	5,000	5,000
5228 Painting Supplies	9,852	5,336	8,000	8,000
5240 Small Tools	8,721	4,100	7,000	7,000
5310 Contract Services	73,588	43,957	166,400	187,000
5320 Data Services	214	115	-	-
5321 Phone Service	7,555	7,835	8,000	8,000
5331 Travel/Training	12,023	14,387	15,000	15,000
5335 Local Mileage Reimbursement	1,847	75	2,500	500

City of Duluth Minnesota - 2026 Budget

General Fund Expenditure Detail	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
Park Maintenance 110-121-1217-2145				
OTHER EXPENDITURES continued				
5356 Copier, Printer Lease & Supplies	6,133	-	-	-
5384 Refuse Disposal	57,022	63,427	60,000	60,000
5404 Equipment/Machinery	10,303	10,511	10,000	10,000
5409 Fleet Services Charges	408,099	438,192	494,400	538,000
5414 Software Licenses & Mtc Agreements	10,380	12,144	10,000	6,400
5415 Vehicle/Equip Rent (Short-term)	2,383	3,797	10,000	10,000
5419 Other Rentals	67,098	72,000	75,000	95,000
5433 Dues & Subscription	1,116	895	500	500
5438 Licenses	-	2,096	900	900
5441 Other Services & Charges	3,247	3,151	4,000	4,000
5454 Contract Tree Services	25,496	24,999	30,000	30,000
5700 Interfund Transfers Out	179,800	-	-	-
TOTAL	1,105,782	893,898	1,183,900	1,229,100
DIVISION TOTAL	3,380,286	3,569,806	3,882,000	4,094,200
REVENUE SOURCE				
4225 Ski Trails Grant	16,060	9,420	11,000	-
4654 Other Reimbursements	12,444	1,073	-	-
4730 Transfer from Special Revenue	224,100	235,300	236,700	267,100
DIVISION TOTAL	252,604	245,793	247,700	267,100

City of Duluth Minnesota - 2026 Budget

Library Services

www.duluthlibrary.org/

The Library division provides a safe and welcoming environment for people of all ages and backgrounds. The Library helps enrich the lives of community members by providing print and digital collections, assistance in finding information, access to local resources, and educational programs and events.

Budgeted FTE's	2023	2024	2025	2026	Difference
Manager Library					
60 Services	1.00	1.00	1.00	1.00	-
20 Library Supervisor	4.00	4.00	4.00	4.00	-
124 Library Safety Spec	1.00	1.00	2.00	1.00	(1.00)
124 Library Technician	22.00	22.00	21.50	21.50	-
128 Senior Library Tech	4.00	4.00	4.00	4.00	-
Library Business Office					
131 Coordinator	1.00	1.00	1.00	1.00	-
Library Circulation					
131 Coordinator	1.00	1.00	1.00	1.00	-
Library Safety					
Coordinator	-	-	-	1.00	1.00
131 Librarian I	11.00	10.00	10.00	9.00	(1.00)
133 Librarian II	3.00	4.00	4.00	4.00	-
Division Total	48.00	48.00	48.50	47.50	(1.00)

Expenditures	2023 Actual	2024 Actual	2025 Budget	2026 Proposed	Difference
Personal Services					
Permanent Salaries	2,815,772	3,161,773	3,221,800	3,537,700	315,900
Overtime	782	1,433	800	800	-
Other Wages	105,382	100,013	101,800	101,800	-
Total Salaries	2,921,937	3,263,220	3,324,400	3,640,300	315,900
Benefits	1,233,936	1,390,471	1,442,800	1,585,200	142,400
Other Expense					
Materials & Supplies	48,605	56,909	51,000	50,800	(200)
Services	92,257	89,381	107,800	87,800	(20,000)
Utilities & Mtc	60,969	93,948	84,500	108,500	24,000
Other	647,881	280,780	282,900	288,800	5,900
Total Other Expense	849,713	521,018	526,200	535,900	9,700
Capital Outlay	302,646	465,652	346,000	346,000	-
Division Total	5,308,231	5,640,361	5,639,400	6,107,400	468,000

City of Duluth Minnesota - 2026 Budget

General Fund Expenditure Detail	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
Library 110-121-1218				
PERSONAL SERVICES				
5100 Permanent Salaries	2,815,772	3,161,773	3,221,800	3,537,700
5101 Premium Pay	782	1,433	800	800
5103 Other Wages	105,382	100,013	101,800	101,800
TOTAL	2,921,937	3,263,220	3,324,400	3,640,300
EMPLOYEE BENEFITS				
5121 PERA Retirement	209,726	229,170	242,500	266,800
5122 FICA - Social Security	176,717	197,554	206,100	225,700
5123 FICA - Medicare	41,329	46,202	48,200	52,800
5125 Dental Insurance	17,820	19,023	22,000	21,900
5126 Life Insurance	12,420	12,825	17,900	17,500
5127 Health Care Savings Plan (HCSP)	53,465	88,734	84,400	103,300
5128 Paid Family Leave	-	-	-	16,000
5130 Cafeteria Plan Benefits	720,419	794,651	821,700	881,200
5133 Health or Fitness Program	2,040	2,313	-	-
TOTAL	1,233,936	1,390,471	1,442,800	1,585,200
OTHER EXPENDITURES				
5200 Office Supplies	4,948	6,724	6,000	6,000
5201 Computer Supplies/Software	1,652	1,073	500	500
5212 Motor Fuels	1,042	384	1,200	1,000
5219 Other Miscellaneous Supplies	40,259	45,299	40,000	40,000
5220 Repair & Maintenance Supplies	324	654	300	300
5241 Small Equip-Office/Operating	379	2,774	3,000	3,000
5319 Other Professional Services	76,931	69,116	93,000	72,900
5321 Phone Service	356	697	600	600
5322 Postage	5,642	3,852	4,000	4,000
5331 Travel/Training	4,608	11,507	4,700	4,800
5335 Local Mileage Reimbursement	377	474	1,000	1,000
5355 Printing & Copying	-	-	-	-
5356 Copier, Printer Lease & Supplies	-	-	-	-
5384 Refuse Disposal	4,342	3,735	4,500	4,500
5404 Equipment/Machinery Repair & Mtc	2,390	2,385	2,600	2,600
5409 Fleet Services Charges	5,962	9,205	9,900	10,200
5412 Building Rental	75,453	87,633	226,000	232,000
5413 Library Materials/Svcs Rental	49,285	52,977	55,000	55,000
5414 Software Licenses & Mtc Agreement	52,618	82,358	72,000	95,700
5427 Credit Card Commissions	1,173	3,006	1,000	1,000
5433 Dues & Subscription	-	-	100	-
5441 Other Services & Charges	3,108	2,403	800	800

City of Duluth Minnesota - 2026 Budget

General Fund Expenditure Detail	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
Library 110-121-1218				
OTHER EXPENDITURES continued				
5604 Lease Principal	86,087	88,705	-	-
5614 Lease Interest	48,675	46,057	-	-
5700 Interfund Transfers Out	384,100	-	-	-
TOTAL	849,713	521,018	526,200	535,900
CAPITAL OUTLAY				
5590 Library Materials	302,646	465,652	346,000	346,000
TOTAL	302,646	465,652	346,000	346,000
DIVISION TOTAL	5,308,231	5,640,361	5,639,400	6,107,400
REVENUE SOURCE				
4220 State of Minnesota Operating	4,664	-	4,000	-
4622 Rent of Buildings	1,560	1,200	900	500
4631 Media Sales	12,216	14,274	9,000	10,000
4644 Miscellaneous Sales	1,594	1,052	800	800
4654 Other Reimbursements	44,035	49,031	47,700	47,700
4730 Transfer from Special Revenue	-	-	-	-
DIVISION TOTAL	64,068	65,558	62,400	59,000

City of Duluth Minnesota - 2026 Budget

Property and Facilities Management

www.duluthmn.gov/property-facilities-management/

The Property and Facilities Management Division provides for the maintenance, repair, and improvement of all City facilities; oversees all City construction projects (except for street and utility projects); and manages the City's real estate assets.

Budgeted FTE's	2023	2024	2025	2026	Difference
Director Property Parks					
90 & Library	1.00	1.00	1.00	-	(1.00)
Property Services					
20 Supervisor	1.00	1.00	1.00	1.00	-
Facility Ops & Mtc					
30 Supervisor	1.00	1.00	1.00	1.00	-
Construction Project					
40 Supervisor	1.00	1.00	1.00	1.00	-
Property & Facilities					
60 Manager	1.00	1.00	1.00	1.00	-
21 Janitor I	8.00	8.00	10.00	10.00	-
Sr Property Services					
138 Specialist	-	1.00	1.00	-	(1.00)
131 Executive Assistant	-	1.00	1.00	1.00	-
27 Project Technician	1.00	1.00	1.00	1.00	-
Janitorial Services					
33 Coordinator	1.00	1.00	1.00	1.00	-
28 Facilities Mtc Specialist	3.00	3.00	3.00	4.00	1.00
32 Trades Positions	3.00	3.00	4.00	3.00	(1.00)
Facility Maintenance					
32 Leadworker	1.00	1.00	1.00	-	(1.00)
Construction Project					
33 Coordinator	1.00	1.00	1.00	1.00	-
34 Master Plumber/Electrici	2.00	2.00	1.00	2.00	1.00
34 Senior Parks Planner	1.00	1.00	1.00	-	(1.00)
127 Admin Clerical Specialist	1.00	1.00	1.00	1.00	-
Budget & Operations					
133 Analyst	0.30	0.30	0.30	0.30	-
Senior Landscape					
Architect	-	-	-	1.00	1.00
131 Grant Coordinator	-	-	-	-	-
Property Service					
133 Specialist	1.00	-	-	-	-
Division Total	28.30	29.30	31.30	29.30	(2.00)

City of Duluth Minnesota - 2026 Budget

Property and Facilities Management

www.duluthmn.gov/property-facilities-management/

Expenditures	2023 Actual	2024 Actual	2025 Budget	2026 Proposed	Difference
Personal Services					
Permanent Salaries	2,061,855	2,316,439	2,446,200	2,425,500	(20,700)
Overtime	18,615	13,877	25,000	25,000	-
Other Wages	12,255	24,360	13,700	13,700	-
Total Salaries	2,092,725	2,354,676	2,484,900	2,464,200	(20,700)
Benefits	866,410	941,638	1,032,100	967,200	(64,900)
Other Expense					
Materials & Supplies	400,949	365,430	445,900	381,300	(64,600)
Services	461,677	443,968	435,500	433,500	(2,000)
Utilities & Mtc	1,528,367	1,699,424	2,068,400	1,905,800	(162,600)
Other	582,274	720,945	151,300	153,600	2,300
Total Other Expense	2,973,267	3,229,767	3,101,100	2,874,200	(226,900)
Division Total	5,932,402	6,526,082	6,618,100	6,305,600	(312,500)

City of Duluth Minnesota - 2026 Budget

General Fund Expenditure Detail	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
Property and Facilities Management - 110-121-1222				
PERSONAL SERVICES				
5100 Permanent Salaries	2,061,855	2,316,439	2,446,200	2,425,500
5101 Premium Pay	18,615	13,877	25,000	25,000
5103 Other Wages	12,255	24,360	13,700	13,700
TOTAL	2,092,725	2,354,676	2,484,900	2,464,200
EMPLOYEE BENEFITS				
5121 PERA Retirement	152,367	166,697	181,600	179,900
5122 FICA - Social Security	125,396	142,431	154,100	152,800
5123 FICA - Medicare	29,364	33,317	36,000	35,700
5125 Dental Insurance	10,992	12,200	13,500	13,300
5126 Life Insurance	7,506	8,065	11,000	10,600
5127 Health Care Savings Plan (HCSP)	59,524	57,338	58,600	44,800
5128 Paid Family Leave	-	-	-	10,800
5130 Cafeteria Plan Benefits	481,130	521,250	577,300	519,300
5133 Health or Fitness Program	130	340	-	-
TOTAL	866,410	941,638	1,032,100	967,200
OTHER EXPENDITURES				
5200 Office Supplies	4,737	5,653	6,000	6,000
5201 Computer Supplies/Software	9,801	3,959	6,800	6,800
5205 Safety & Training Materials	3,218	3,011	5,000	3,000
5211 Cleaning/Janitorial Supplies	60,945	48,916	74,400	74,400
5212 Motor Fuels	18,661	15,352	19,100	15,500
5218 Uniforms	11,049	8,468	8,000	9,000
5220 Repair & Maintenance Supplies	292,539	280,071	326,600	266,600
5241 Small Equip-Office/Operating	-	-	-	-
5310 Contract Services	361,071	298,529	333,500	308,500
5319 Other Professional Services	-	25,000	-	25,000
5320 Data Services	7,581	18,851	-	10,000
5321 Phone Service	69,343	84,123	76,500	79,500
5331 Travel/Training	13,472	9,229	15,000	10,000
5335 Local Mileage Reimbursement	9,731	7,949	10,000	-
5356 Copier, Printer Lease & Supplies	481	287	500	500
5381 Electricity	592,083	714,079	778,000	855,800
5382 Water, Gas & Sewer	661,714	731,226	866,200	795,800
5384 Refuse Disposal	32,246	30,880	38,300	38,300
5385 Oil	15,013	11,753	25,900	15,900
5386 Steam	227,310	211,486	360,000	200,000
5399 Skywalk Expenses	32,782	38,650	30,000	30,000
5401 Bldg/Structure Repair & Mtc	1,922	-	-	-

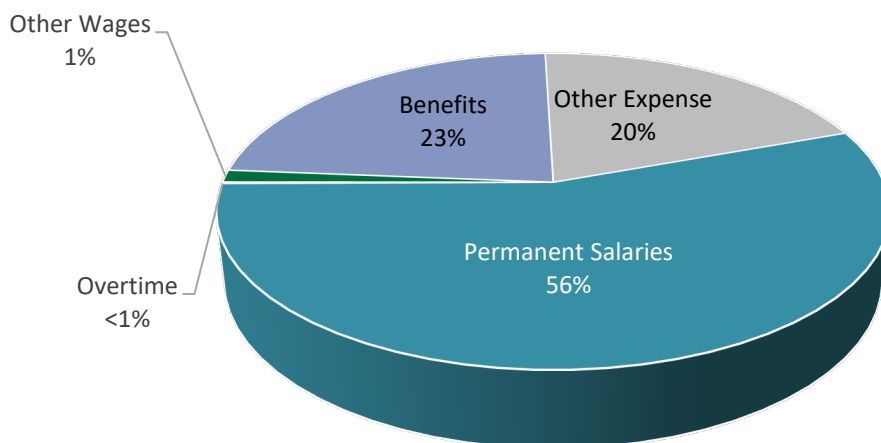
City of Duluth Minnesota - 2026 Budget

General Fund Expenditure Detail	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
Property and Facilities Management - 110-121-1222				
OTHER EXPENDITURES continued				
5404 Equipment/Machinery Repair & Mtc	37,781	16,536	16,300	16,300
5409 Fleet Services Charges	35,095	45,701	38,500	49,800
5411 Land Rental/Easements	4,145	3,882	5,000	5,000
5414 Software Licenses & Mtc Agreements	40,205	41,485	40,000	33,000
5415 Vehicle/Equip Rent (Short-term)	8,073	9,312	10,000	10,000
5433 Dues & Subscription	729	687	-	-
5438 Licenses	567	1,641	1,500	1,500
5441 Other Services & Charges	2,184	5,022	5,500	3,500
5450 Laundry	3,791	10,479	4,500	4,500
5700 Interfund Transfers Out	415,000	547,550	-	-
TOTAL	2,973,267	3,229,767	3,101,100	2,874,200
DIVISION TOTAL	5,932,402	6,526,082	6,618,100	6,305,600
REVENUE SOURCE				
4622 Rent of Buildings	75,457	84,050	96,800	102,900
4623 Rent of Land	15,167	18,793	15,400	15,500
4627 Concessions & Commissions	12,501	25,000	25,800	26,500
4640 Sale of Land	1	-	-	100,000
4654 Other Reimbursements	7,759	61,941	36,400	52,700
4700 Other Sources	-	-	-	-
4730 Transfer from Special Revenue	66,000	116,300	66,800	84,400
4730 Transfer from Public Utilities	-	145,578	163,300	163,300
DIVISION TOTAL	176,885	451,662	404,500	545,300

City of Duluth Minnesota - 2026 Budget

Administrative Services Department

2026 Proposed Budget by Expenditure Category



Expenditures by Category	2023 Actual	2024 Actual	2025 Budget	2026 Proposed	Difference
Permanent Salaries	3,313,465	3,733,257	3,893,700	4,171,800	278,100
Overtime	19,501	24,974	11,400	11,400	-
Other Wages	102,671	213,764	95,000	95,000	-
Total Personal Services	3,435,637	3,971,995	4,000,100	4,278,200	278,100
Benefits	1,479,257	1,602,181	1,673,000	1,750,100	77,100
Other Expenditures	1,504,877	1,289,769	1,613,700	1,498,300	(115,400)
Department Total	6,419,771	6,863,945	7,286,800	7,526,600	239,800

Expenditures by Division	2023 Actual	2024 Actual	2025 Budget	2026 Proposed	Difference
Human Resources	1,314,827	1,462,048	1,547,500	1,753,300	205,800
Information Technology	4,059,350	4,226,623	4,626,800	4,786,700	159,900
City Clerk	1,045,594	1,175,273	1,112,500	986,600	(125,900)
Department Total	6,419,771	6,863,945	7,286,800	7,526,600	239,800

	2023	2024	2025	2026	Difference
Budgeted FTE's	41.00	42.00	42.00	40.00	(2.00)

City of Duluth Minnesota - 2026 Budget

Human Resources

www.duluthmn.gov/human-resources/

Provides human resources management, employee onboarding and offboarding, labor relations, worker's compensation and leave management support to City employees. The division also provides benefit administration and health and wellness programs and services for eligible employees and retirees within the Joint Powers Enterprise.

Budgeted FTE's	2023	2024	2025	2026	Difference
Manager HR, Healthcare					
60 & Safety	1.00	1.00	1.00	1.00	-
Human Resources					
40 Supervisor	1.00	1.00	1.00	1.00	-
Human Resources					
9 Technician	2.00	3.00	3.00	3.00	-
Senior Benefits					
11 Specialist	1.00	1.00	1.00	1.00	-
Human Resources					
10 Generalist	2.00	2.00	1.00	1.00	-
10 HRIS Analyst	1.00	1.00	1.00	1.00	-
Human Resources					
127 Assistant	1.00	1.00	-	-	-
Human Resources Leave					
10 Specialist	-	-	1.00	1.00	-
Sr Human Resources					
11 Generalist	-	-	1.00	1.00	-
128 Wellness Coordinator	1.00	1.00	1.00	1.00	-
Division Total	10.00	11.00	11.00	11.00	-

City of Duluth Minnesota - 2026 Budget

Expenditures	2023 Actual	2024 Actual	2025 Budget	2026 Proposed	Difference
Personal Services					
Permanent Salaries	850,659	982,908	999,400	1,147,200	147,800
Overtime	5,057	3,289	-	-	-
Other Wages	-	-	10,000	10,000	-
Total Salaries	855,716	986,197	1,009,400	1,157,200	147,800
Benefits	376,437	416,434	430,100	491,100	61,000
Other Expenditures					
Materials & Supplies	28,564	28,389	7,500	7,500	-
Services	32,170	23,673	50,500	46,400	(4,100)
Utilities & Mtc	13,981	1,020	42,500	43,600	1,100
Other	7,958	6,334	7,500	7,500	-
Total Other Expenditures	82,673	59,417	108,000	105,000	(3,000)
Division Total	1,314,827	1,462,048	1,547,500	1,753,300	205,800

General Fund Expenditure Detail	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
Human Resources - 110-122-1106				
PERSONAL SERVICES				
5100 Permanent Salaries	850,659	982,908	999,400	1,147,200
5101 Premium Pay	5,057	3,289	-	-
5103 Other Wages	-	-	10,000	10,000
TOTAL	855,716	986,197	1,009,400	1,157,200
EMPLOYEE BENEFITS				
5121 PERA Retirement	62,048	69,913	73,700	84,700
5122 FICA - Social Security	51,035	58,603	62,800	71,900
5123 FICA - Medicare	11,935	13,705	14,700	16,800
5125 Dental Insurance	4,125	4,488	4,800	4,800
5126 Life Insurance	2,813	2,970	3,900	3,900
5127 Health Care Savings Plan (HCSP)	41,579	35,132	21,300	56,000
5128 Paid Family Leave	-	-	-	5,100
5130 Cafeteria Plan Benefits	200,178	228,113	245,900	244,900
5133 Health or Fitness Program	2,726	3,511	3,000	3,000
TOTAL	376,437	416,434	430,100	491,100

City of Duluth Minnesota - 2026 Budget

General Fund Expenditure Detail	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
Human Resources - 110-122-1106				
OTHER EXPENDITURES				
5200 Office Supplies	3,878	3,839	3,500	3,500
5201 Computer Supplies/Software	23,767	24,550	500	500
5219 Other Miscellaneous Supplies	919	-	3,500	3,500
5319 Other Professional Services	14,537	19,556	23,000	23,000
5321 Phone Service	1,440	960	2,000	2,000
5331 Travel/Training	15,968	1,409	18,000	18,000
5355 Printing & Copying	225	1,562	6,000	1,900
5356 Copier, Printer Lease & Supplies	-	187	1,500	1,500
5404 Equipment/Machinery Repair & Mtc	89	-	1,000	1,000
5414 Software Licenses & Mtc Agreements	13,892	1,020	41,500	42,600
5433 Dues & Subscription	562	1,800	1,500	1,500
5435 Books & Pamphlets	1,271	-	1,000	1,000
5441 Other Services & Charges	6,125	4,534	5,000	5,000
TOTAL	82,673	59,417	108,000	105,000
DIVISION TOTAL	1,314,827	1,462,048	1,547,500	1,753,300

City of Duluth Minnesota - 2026 Budget

Information Technology

www.duluthmn.gov/IT/

The Information Technology division provides a customer-focused environment that integrates people, processes, and technology to increase the efficiency and effectiveness of City services and technology solutions. We strive to align technology investments throughout the City's departments by building standards, developing clear benefits, and maintaining a technology infrastructure capable of providing a resilient, scalable, and secure environment that ensures a stable architecture for future growth. We provide the management, maintenance and support of all City-wide technology assets which are utilized to make City government increasingly transparent, accessible, efficient, and secure.

	2023	2024	2025	2026	
Budgeted FTE's	Actual	Actual	Budget	Proposed	Difference
Manager Information					
70 Technology Communications	2.00	2.00	2.00	1.00	(1.00)
31 Infrastructure Tech Communications	1.00	1.00	1.00	1.00	-
33 Infrastructure Specialist	1.00	-	-	-	-
129 Help Desk Technician	1.00	1.00	1.00	1.00	-
131 Graphics Coordinator	1.00	1.00	1.00	1.00	-
131 Support Analyst	2.00	2.00	2.00	2.00	-
135,6 Programmer Analyst	2.00	3.00	3.00	3.00	-
134 Senior Support Analyst	1.00	1.00	1.00	1.00	-
134,6 GIS Specialist	3.00	3.00	3.00	3.00	-
Applications					
137 Administrator	4.00	4.00	1.00	1.00	-
137 Network Administrator	-	1.00	1.00	1.00	-
137 Systems Administrator	1.00	1.00	1.00	1.00	-
Senior Applications					
140 Administrator	-	-	3.00	3.00	-
Senior Systems					
140 Administrator	1.00	1.00	1.00	1.00	-
Senior Network					
140 Administrator	1.00	1.00	1.00	1.00	-
Senior Programmer					
140 Analyst	2.00	1.00	1.00	1.00	-
Technology Security					
141 Admin	1.00	1.00	1.00	1.00	-
Division Total	24.00	24.00	24.00	23.00	(1.00)

City of Duluth Minnesota - 2026 Budget

Expenditures	2023 Actual	2024 Actual	2025 Budget	2026 Proposed	Difference
Personal Services					
Permanent Salaries	1,966,592	2,218,574	2,251,400	2,430,400	179,000
Overtime	14,377	19,952	10,000	10,000	-
Other Wages	-	5,333	-	-	-
Total Salaries	1,980,968	2,243,858	2,261,400	2,440,400	179,000
Benefits	865,454	944,284	947,100	990,400	43,300
Other Expenditures					
Materials & Supplies	43,030	25,678	33,000	32,150	(850)
Services	270,914	146,369	233,000	236,700	3,700
Utilities & Mtc	898,929	866,434	1,152,200	1,085,050	(67,150)
Other	55	-	100	2,000	1,900
Total Other Expenditures	1,212,928	1,038,481	1,418,300	1,355,900	(62,400)
Division Total	4,059,350	4,226,623	4,626,800	4,786,700	159,900

General Fund Expenditure Detail	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
Information Technology - 110-122-1107				
PERSONAL SERVICES				
5100 Permanent Salaries	1,966,592	2,218,574	2,251,400	2,430,400
5101 Premium Pay	14,377	19,952	10,000	10,000
5103 Other Wages	-	5,333	-	-
TOTAL	1,980,968	2,243,858	2,261,400	2,440,400
EMPLOYEE BENEFITS				
5121 PERA Retirement	144,771	161,636	167,900	181,300
5122 FICA - Social Security	117,306	134,527	140,200	151,300
5123 FICA - Medicare	27,435	31,462	32,800	35,400
5125 Dental Insurance	8,976	9,792	10,400	10,100
5126 Life Insurance	6,120	6,480	8,400	8,100
5127 Health Care Savings Plan (HCSP)	55,776	56,477	39,100	55,500
5128 Paid Family Leave	-	-	-	10,700
5130 Cafeteria Plan Benefits	503,899	542,628	548,300	538,000
5133 Health or Fitness Program	1,172	1,281	-	-
TOTAL	865,454	944,284	947,100	990,400

City of Duluth Minnesota - 2026 Budget

General Fund Expenditure Detail	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
Information Technology - 110-122-1107				
OTHER EXPENDITURES				
5200 Office Supplies	4,426	5,551	2,500	2,500
5201 Computer Supplies/Software	30,886	15,955	26,500	26,500
5212 Motor Fuels	588	456	500	400
5218 Uniforms	692	-	1,000	250
5241 Small Equip-Office/Operating	6,437	3,715	2,500	2,500
5309 MIS Services	22,757	14,646	18,300	17,000
5319 Other Professional Services	125,551	16,958	40,500	50,500
5320 Data Services	104,254	99,191	128,500	128,500
5321 Phone Service	7,470	7,971	7,000	8,000
5331 Travel/Training	10,292	6,330	30,000	30,000
5335 Local Mileage Reimbursement	-	-	500	500
5355 Printing & Copying	590	1,271	7,000	1,000
5356 Copier, Printer Lease, & Supplies	-	-	1,200	1,200
5404 Equipment/Machinery Repair & Mtc	81,075	98,573	137,500	150,000
5409 Fleet Service Charges	670	782	2,200	1,100
5414 Software Licenses & Mtce Agreements	817,184	767,079	1,012,500	933,950
5433 Dues & Subscription	55	-	100	2,000
TOTAL	1,212,928	1,038,481	1,418,300	1,355,900
DIVISION TOTAL	4,059,350	4,226,623	4,626,800	4,786,700
REVENUE SOURCE				
4320 IT Services	12,162	14,920	11,000	11,000
4654 Other Reimbursements	-	-	-	-
4730 Transfer in from Special Revenue	115,800	115,800	153,800	153,800
4730 Transfer in from Public Utility	223,400	229,800	258,400	258,400
DIVISION TOTAL	351,362	360,520	423,200	423,200

City of Duluth Minnesota - 2026 Budget

City Clerk

www.duluthmn.gov/city-clerk/

Secretary to the City Council, Charter Commission, and Alcohol, Gambling and Tobacco Commission. Maintains the Official Proceedings and the Legislative Code. Administers the information management program (records retention and records center). Performs the required functions of Municipal Clerk, as required by law, in the areas of elections, voter registration and issuance of licenses.

	2023	2024	2025	2026	
Budgeted FTE's	Actual	Actual	Budget	Proposed	Difference
90 Director Admin Services	1.00	1.00	1.00	1.00	-
50 City Clerk	1.00	1.00	1.00	1.00	-
10 Assistant City Clerk	1.00	1.00	1.00	1.00	-
Executive Assistant-					
9 Confidential	1.00	1.00	1.00	-	(1.00)
126 Information Tech	1.00	1.00	-	-	-
129 Data Practices	-	1.00	1.00	1.00	-
129 Admin Info Specialist	1.00	1.00	2.00	2.00	-
Division Total	6.00	7.00	7.00	6.00	(1.00)

	2023	2024	2025	2026	
Expenditures	Actual	Actual	Budget	Proposed	Difference
Personal Services					
Permanent Salaries	496,214	531,776	642,900	594,200	(48,700)
Overtime	68	1,733	1,400	1,400	-
Other Wages	102,671	208,432	85,000	85,000	-
Total Salaries	598,953	741,940	729,300	680,600	(48,700)
Benefits	237,365	241,462	295,800	268,600	(27,200)
Other Expenditures					
Materials & Supplies	4,749	14,421	2,600	2,600	-
Services	47,894	8,136	23,800	13,800	(10,000)
Utilities & Mtc	16,441	-	44,700	4,700	(40,000)
Other	140,191	169,315	16,300	16,300	-
Total Other Expenditures	209,275	191,871	87,400	37,400	(50,000)
Division Total	1,045,594	1,175,273	1,112,500	986,600	(125,900)

City of Duluth Minnesota - 2026 Budget

General Fund Expenditure Detail	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
City Clerk - 110-122-1211				
PERSONAL SERVICES				
5100 Permanent Salaries	496,214	531,776	642,900	594,200
5101 Premium Pay	68	1,733	1,400	1,400
5103 Other Wages	102,671	208,432	85,000	85,000
TOTAL	598,953	741,940	729,300	680,600
EMPLOYEE BENEFITS				
5118 Meal Allowance	-	30	-	-
5121 PERA Retirement	37,241	39,054	47,800	44,200
5122 FICA - Social Security	30,904	33,810	45,200	42,200
5123 FICA - Medicare	7,228	7,907	10,600	9,900
5125 Dental Insurance	2,376	2,426	3,000	2,600
5126 Life Insurance	1,620	1,598	2,500	2,100
5127 Health Care Savings Plan (HCSP)	18,590	15,790	13,500	11,400
5128 Paid Family Leave	-	-	-	3,000
5130 Cafeteria Plan Benefits	138,854	140,847	173,200	153,200
5133 Health or Fitness Program	552	-	-	-
TOTAL	237,365	241,462	295,800	268,600
OTHER EXPENDITURES				
5200 Office Supplies	2,166	9,204	1,100	1,100
5201 Computer Supplies/Software	515	481	500	500
5219 Other Miscellaneous Supplies	2,068	4,736	1,000	1,000
5321 Phone Service Cellular Phone	840	805	600	600
5331 Travel/Training	2,502	248	7,500	7,500
5335 Local Mileage Reimbursement	749	1,380	1,000	1,000
5355 Printing & Copying	43,803	5,704	14,700	4,700
5404 Equipment/Machinery Repair & Mtc	16,441	-	44,700	4,700
5412 Building Rental	1,140	(40)	1,000	1,000
5414 Software Licenses & Mtc Agreements	9,248	7,542	10,000	10,000
5427 Credit Card Commissions	344	225	-	-
5433 Dues & Subscription	-	-	400	400
5441 Other Services & Charges	2,355	3,692	4,900	4,900
5580 Capital Equipment	-	62,895	-	-
5700 Interfund Transfers Out	127,105	95,000	-	-
TOTAL	209,275	191,871	87,400	37,400
DIVISION TOTAL	1,045,594	1,175,273	1,112,500	986,600

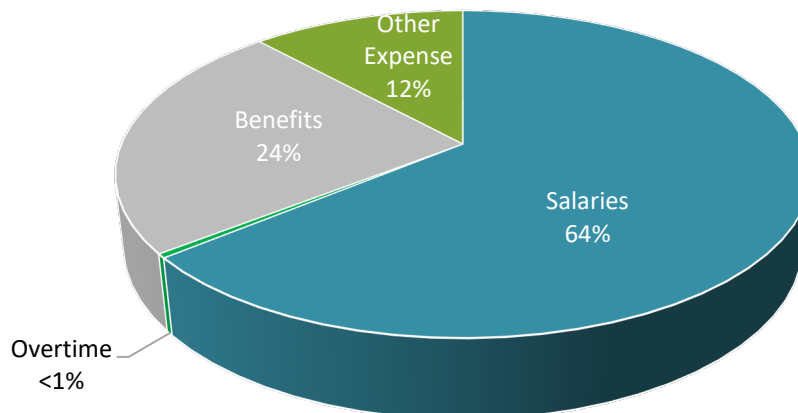
City of Duluth Minnesota - 2026 Budget

General Fund Revenue Detail	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
City Clerk - 110-122-1211				
REVENUE SOURCE				
4101 Liquor License	450,927	462,334	425,000	425,000
4102 Beer License	14,202	5,696	11,200	11,200
4105 Hotel License	8,083	7,324	7,000	7,000
4106 Garbage Collection	19,345	19,710	18,000	18,000
4107 Horse & Carriage	297	308	400	400
4108 Emergency Wrecker License	3,060	5,647	6,000	6,000
4109 Gas Station License	11,039	11,291	10,500	10,500
4111 Pawnbroker License	440	916	1,100	1,100
4112 Peddler's License	18,226	12,832	10,000	10,000
4113 Precious Metal Dealer	1,760	1,760	1,800	1,800
4114 Pet Shop License	914	380	600	600
4116 Dog Kennels License	640	300	400	400
4117 Massage Establishment & Therapist	15,063	15,247	12,000	12,000
4118 Cigarette License	12,424	12,659	12,000	12,000
4119 Motor Vehicle - Dealer	3,520	4,409	3,500	3,500
4119 Motor Vehicle - Rental	912	-	1,800	1,800
4120 Taxi Permit	19,392	7,062	9,000	9,000
4121 Coin Operating Device	18,880	11,496	8,000	8,000
4122 Pool & Bowling	611	611	600	600
4124 Tree Service Contractor License	-	279	1,400	1,400
4125 Transportation Network Comp License	-	-	7,400	7,400
4126 Shared Active Mobility Systems	16,000	16,140	14,000	14,000
4150 Pet License	3	8,551	-	-
4155 Special Event Permit	5,736	7,766	3,500	3,500
4170 Misc Permits & Licenses	2,529	2,228	2,000	2,000
4260 St Louis County	8,246	31,903	-	-
4470 License Penalties	1,196	-	1,500	1,500
4472 Administrative Fines	75	-	-	-
4644 Miscellaneous Sales	72,907	52,068	35,000	35,000
4654 Other Reimbursements	-	36,428	-	-
4700 Other Sources	-	-	-	-
4730 Transfers in from Special Revenue	25,000	25,000	25,000	25,000
DIVISION TOTAL	731,427	760,345	628,700	628,700

City of Duluth Minnesota - 2026 Budget

Finance Department

2026 Proposed Budget by Expenditure Category



Expenditures by Category	2023 Actual	2024 Actual	2025 Budget	2026 Proposed	Difference
Permanent Salaries	1,825,783	2,057,299	2,018,100	2,223,800	205,700
Overtime	16,322	18,927	14,000	14,000	-
Other Wages	-	2,372	-	-	-
Total Personal Services	1,842,105	2,078,597	2,032,100	2,237,800	205,700
Benefits	817,082	812,445	783,300	824,300	41,000
Other Expense	409,701	402,080	355,400	411,000	55,600
Department Total	3,068,889	3,293,123	3,170,800	3,473,100	302,300

Expenditures by Division	2023 Actual	2024 Actual	2025 Budget	2026 Proposed	Difference
Budget Office	982,962	1,059,356	1,023,000	1,127,400	104,400
Auditor's Office	1,461,287	1,555,617	1,480,800	1,626,600	145,800
Purchasing	624,639	678,150	667,000	719,100	52,100
Department Total	3,068,889	3,293,123	3,170,800	3,473,100	302,300

	2023	2024	2025	2026	Difference
Budgeted FTE's	22.60	23.60	22.85	22.60	(0.25)

City of Duluth Minnesota - 2026 Budget

Budget Office

www.duluthmn.gov/finance/budget/

Under the leadership of the Finance Director, the Budget office provides direction to the City in all financial matters. The Budget office is responsible for strategically aligning the City's resources with the priorities of the City. This division's responsibilities also include forecasting, planning, payroll, and financial systems. Payroll processes payments for City staff as well as the Airport Authority. Financial systems support the enterprise resource planning software, creating department efficiency tools as well as timekeeping systems.

	2023	2024	2025	2026	
Budgeted FTE's	Actual	Actual	Budget	Proposed	Difference
100 Finance Director	1.0	1.0	1.0	1.0	-
50 Budget Manager	1.0	1.0	1.0	1.0	-
Financial System					
10 Specialist	1.0	1.0	1.0	1.0	-
10A Payroll Administrator	2.0	2.0	2.0	2.0	-
Budget & Operations					
133 Analyst	1.0	1.0	1.0	1.0	-
136 Financial Analyst	1.0	1.0	1.0	1.0	-
Division Total	7.0	7.0	7.0	7.0	0.0

	2023	2024	2025	2026	
Expenditures	Actual	Actual	Budget	Proposed	Difference
Personal Services					
Permanent Salaries	650,131	719,618	718,900	809,200	90,300
Overtime	7,554	10,336	6,400	6,400	-
Other Wages	-	2,372	-	-	-
Total Salaries	657,685	732,325	725,300	815,600	90,300
Benefits	285,017	259,195	260,600	274,700	14,100
Other Expense					
Materials & Supplies	1,178	1,593	2,000	2,000	-
Services	18,266	17,433	13,600	13,600	-
Other	20,817	48,809	21,500	21,500	-
Total Other Expense	40,261	67,835	37,100	37,100	-
Division Total	982,962	1,059,356	1,023,000	1,127,400	104,400

City of Duluth Minnesota - 2026 Budget

General Fund Expenditure Detail	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
Budget Office - 110-125-1212				
PERSONAL SERVICES				
5100 Permanent Salaries	650,131	719,618	718,900	809,200
5101 Premium Pay	7,554	10,336	6,400	6,400
5103 Other Wages		2,372	-	-
TOTAL	657,685	732,325	725,300	815,600
EMPLOYEE BENEFITS				
5121 PERA Retirement	48,285	51,094	53,400	60,100
5122 FICA - Social Security	39,039	43,439	45,000	50,600
5123 FICA - Medicare	9,130	10,159	10,500	11,800
5125 Dental Insurance	2,673	2,846	3,000	3,100
5126 Life Insurance	1,823	1,890	2,500	2,500
5127 Health Care Savings Plan (HCSP)	38,745	22,154	15,700	20,800
5128 Paid Family Leave	-	-	-	3,600
5130 Cafeteria Plan Benefits	145,322	126,294	130,500	122,200
5133 Health or Fitness Program	-	1,319	-	-
TOTAL	285,017	259,195	260,600	274,700
OTHER EXPENDITURES				
5200 Office Supplies	410	920	1,500	1,500
5201 Computer Supplies/Software	769	673	500	500
5309 Technology Services	-	1,000	-	-
5321 Phone Service	360	-	-	-
5331 Travel/Training	17,776	16,045	13,000	13,000
5355 Printing & Copying	130	387	600	600
5433 Dues & Subscription	677	677	500	500
5434 Grants & Awards	-	-	600	600
5435 Books & Pamphlets	-	-	200	200
5441 Other Services & Charges	20,034	48,132	20,200	20,200
5443 Board & Meeting Expenses	105	-	-	-
TOTAL	40,261	67,835	37,100	37,100
DIVISION TOTAL	982,962	1,059,356	1,023,000	1,127,400

City of Duluth Minnesota - 2026 Budget

City Auditor

www.duluthmn.gov/finance/auditor/

The City Auditor properly accounts for financial transactions in accordance with the City charter, City code and Governmental Accounting and Financial Reporting standards. Additional responsibilities include grant reporting and monitoring internal controls over city assets, contracts and records. The office annually prepares the Annual Comprehensive Financial Report which is audited by the Minnesota Office of the State Auditor. The City Auditor is also responsible for overseeing the City's banking relationships and investment portfolio.

	2023	2024	2025	2026	
Budgeted FTE's	Actual	Actual	Budget	Proposed	Difference
80 City Auditor	1.0	1.0	1.00	1.00	-
126 Finance Technician	1.0	1.0	1.00	1.00	-
Admin Finance					
129 Specialist	1.0	1.0	1.00	1.00	-
130 Accountant I	2.0	2.0	1.25	1.00	(0.25)
133 Accountant II	-	1.0	1.00	-	(1.0)
Credit & Collections					
135 Admin	0.6	0.6	0.60	0.60	-
136 Financial Analyst	4.0	4.0	4.00	5.00	1.0
Division Total	9.6	10.6	9.85	9.60	-0.25

	2023	2024	2025	2026	
Expenditures	Actual	Actual	Budget	Proposed	Difference
Personal Services					
Permanent Salaries	781,317	880,730	843,200	922,300	79,100
Overtime	8,768	8,591	7,600	7,600	-
Other Wages	-	-	-	-	-
Total Salaries	790,086	889,321	850,800	929,900	79,100
Benefits	335,683	346,453	325,900	337,000	11,100
Other Expense					
Materials & Supplies	4,694	4,080	6,000	6,000	-
Services	323,839	311,462	295,000	350,600	55,600
Utility & Mtc	935	866	800	800	-
Other	6,050	3,437	2,300	2,300	-
Total Other Expense	335,518	319,844	304,100	359,700	55,600
Division Total	1,461,287	1,555,617	1,480,800	1,626,600	145,800

City of Duluth Minnesota - 2026 Budget

General Fund Expenditure Detail	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
City Auditor's Office - 110-125-1214				
PERSONAL SERVICES				
5100 Permanent Salaries	781,317	880,730	843,200	922,300
5101 Premium Pay	8,768	8,591	7,600	7,600
5103 Other Wages	-	-	-	-
TOTAL	790,086	889,321	850,800	929,900
EMPLOYEE BENEFITS				
5121 PERA Retirement	57,967	63,253	62,400	68,400
5122 FICA - Social Security	46,774	52,866	52,700	57,700
5123 FICA - Medicare	10,939	12,364	12,300	13,500
5125 Dental Insurance	3,729	3,995	4,400	4,400
5126 Life Insurance	2,745	2,835	3,600	3,500
5127 Health Care Savings Plan (HCSP)	17,991	20,822	25,900	17,900
5128 Paid Family Leave	-	-	-	4,100
5130 Cafeteria Plan Benefits	195,058	189,798	164,600	167,500
5133 Health or Fitness Program	480	520	-	-
TOTAL	335,683	346,453	325,900	337,000
OTHER EXPENDITURES				
5200 Office Supplies	2,435	1,961	3,000	3,000
5203 Paper/Stationery/Forms	1,085	1,171	2,000	2,000
5241 Small Equip-Office/Operating	1,174	948	1,000	1,000
5301 Auditing Services	135,964	130,172	116,800	135,000
5306 Collection Services	3,066	3,170	5,000	5,000
5309 IT Services	164,619	174,496	167,500	204,900
5319 Other Professional Services	17,255	-	-	-
5331 Travel/Training	-	500	3,200	3,200
5355 Printing & Copying	1,034	859	1,000	1,000
5356 Copier, Printer Lease & Supplies	1,902	2,266	1,500	1,500
5404 Equipment/Machinery Repair & Mtc	-	-	800	800
5414 Software Licenses & Mtc Agreements	935	866	-	-
5433 Dues & Subscription	1,277	1,277	1,300	1,300
5435 Books & Pamphlets	-	-	500	500
5441 Other Services & Charges	4,773	2,160	500	500
TOTAL	335,518	319,844	304,100	359,700
DIVISION TOTAL	1,461,287	1,555,617	1,480,800	1,626,600

City of Duluth Minnesota - 2026 Budget

General Fund Revenue Detail	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
City Auditor's Office - 110-125-1214				
REVENUE SOURCE				
4005 Current Property Tax	27,872,606	28,972,546	25,547,300	27,523,200
4010 Delinquent Property Tax	135,019	144,881	150,000	150,000
4015 Mobile Home Tax	100,313	77,882	90,000	90,000
4040 City Sales Tax	19,032,817	19,047,297	17,617,300	18,486,500
4050 Charitable Gambling 3% Tax	40,372	44,740	30,000	40,000
4070 MN Power Franchise Fee	3,689,802	3,863,141	3,852,000	4,010,000
4071 Cable Franchise Fee	704,230	637,170	690,000	690,000
4072 No. MN Utility Franchise Fee	11,700	7,192	11,000	11,000
4080 Forfeit Tax Sale	14,428	-	10,000	10,000
4090 Other Taxes	241,318	604,872	205,400	205,400
4221 Local Government Aid	30,807,820	35,175,072	35,231,100	35,231,100
4222 State Property Tax Aid	258	316	-	-
4300 HRA in Lieu of Taxes	74,113	85,735	72,000	80,000
4310 Assessment Cost Services	48,967	6,750	10,000	10,000
4311 Assessment Certificate Fee	40,237	47,013	40,000	40,000
4315 Stormwater Administrative Service	196,800	3,362,660	281,000	301,200
4315 Sewer Administrative Service	238,200	-	333,000	357,700
4315 Steam Administrative Service	64,500	-	80,000	81,900
4315 DECC Administrative Service	13,800	-	47,300	48,300
4315 DTA Administrative Service	12,500	-	23,900	24,400
4315 Grant Administration Services	73,662	-	73,600	73,600
4315 Airport Administrative Service	73,200	-	133,200	142,300
4315 DEDA Administrative Service	400,000	-	400,000	400,000
4315 Public Utility Admin Service	876,400	-	945,400	1,017,000
4315 Fleet Administrative Service	146,200	-	273,600	292,700
4315 Group Health Admin Service	409,863	-	430,600	430,600
4315 Self Insurance Admin Service	734,500	-	584,000	640,300
4315 Spirit Mountain Admin Service	26,200	-	29,600	103,100
4315 Parking Administrative Service	140,500	-	202,300	214,200
4315 410 West 1st Street Ramp	8,500	-	6,500	6,700
4323 Garnishment Fees	15	90	-	-
4473 Court Fines	211,483	181,687	200,000	200,000
4500 Assessments	96,003	210,950	151,000	156,000
4501 Assessments - Penalty & Interest	16,173	11,333	13,800	13,800
4601 Earnings on Investments Chg in Value	62,091	143,925	-	-
4644 Misc Fees, Sales & Services	555	280	500	500
4654 Other Reimbursements	500	16,110	-	-

City of Duluth Minnesota - 2026 Budget

General Fund Revenue Detail	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
City Auditor's Office - 110-125-1214				
4700 Other Sources	30,018	28,070	-	-
4702 Fond du Luth Proceeds	150,000	150,000	150,000	150,000
4730 Transfer from Special Rev Fund	257,821	227,800	227,800	238,200
4730 Transfer from Police Grant Fund- OT	6,945	2,158	-	-
4730 Transfer from Enterprise Fund	1,346,700	1,346,700	1,346,700	1,346,700
4731 Gas Utility in Lieu of Taxes	4,173,720	3,228,860	3,250,000	2,800,000
4732 Steam Utility in Lieu of Taxes	214,571	207,789	182,000	182,000
4805 Reimbursements	490	298	-	-
DIVISION TOTAL	92,795,909	97,833,317	92,921,900	95,798,400

City of Duluth Minnesota - 2026 Budget

City Purchasing

www.duluthmn.gov/purchasing/

The Purchasing division performs the materials requisition, procurement, and accounts payable functions for the City. The emphasis is placed on value purchasing and encompasses purchasing the highest quality materials and services at the lowest possible cost, as well as timely and accurate payments. The division is also responsible for the disposal of excess or obsolete materials.

	2023	2024	2025	2026	
Budgeted FTE's	Actual	Actual	Budget	Proposed	Difference
40 Purchasing Agent	1.0	1.0	1.0	1.0	-
126 Finance Technician	1.0	1.0	1.0	1.0	-
Admin Finance					
129 Specialist	2.0	1.0	1.0	1.0	-
Finance Office					
133 Coordinator	1.0	1.0	1.0	1.0	-
133 Senior Buyer	1.0	-	-	-	-
130 Buyer	-	2.0	2.0	2.0	-
Division Total	6.0	6.0	6.0	6.0	0.0

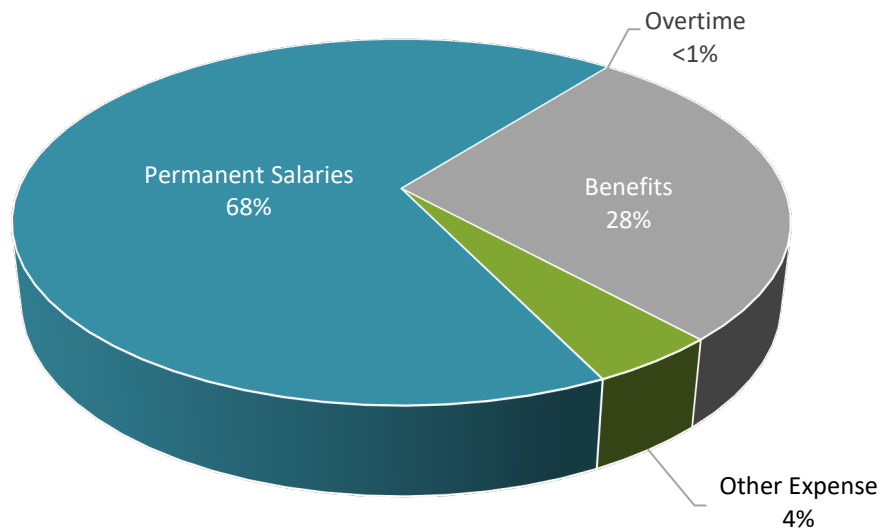
	2023	2024	2025	2026	
Expenditures	Actual	Actual	Budget	Proposed	Difference
Personal Services					
Permanent Salaries	394,335	456,951	456,000	492,300	36,300
Overtime	-	-	-	-	-
Other Wages	-	-	-	-	-
Total Salaries	394,335	456,951	456,000	492,300	36,300
Benefits	196,382	206,797	196,800	212,600	15,800
Other Expense					
Materials & Supplies	2,535	1,728	3,800	3,800	-
Services	5,264	2,973	7,400	7,400	-
Other	26,123	9,700	3,000	3,000	-
Total Other Expense	33,923	14,401	14,200	14,200	-
Division Total	624,639	678,150	667,000	719,100	52,100

City of Duluth Minnesota - 2026 Budget

General Fund Expenditure Detail	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
City Purchasing Office - 110-125-1215				
PERSONAL SERVICES				
5100 Permanent Salaries	394,335	456,951	456,000	492,300
5101 Premium Pay	-	-	-	-
5103 Other Wages	-	-	-	-
TOTAL	394,335	456,951	456,000	492,300
EMPLOYEE BENEFITS				
5121 PERA Retirement	28,658	32,123	33,500	36,300
5122 FICA - Social Security	23,202	27,256	28,300	30,500
5123 FICA - Medicare	5,426	6,374	6,600	7,100
5125 Dental Insurance	2,277	2,465	2,600	2,600
5126 Life Insurance	1,553	1,643	2,100	2,100
5128 Paid Family Leave	-	-	-	2,200
5127 Health Care Savings Plan (HCSP)	9,060	20,902	9,100	9,800
5130 Cafeteria Plan Benefits	125,726	115,555	114,600	122,000
5133 Health or Fitness Program	480	480	-	-
TOTAL	196,382	206,797	196,800	212,600
OTHER EXPENDITURES				
5200 Office Supplies	1,783	48	2,500	2,500
5201 Computer Supplies/Software	752	1,681	1,300	1,300
5331 Travel/Training	4,192	1,633	5,500	5,500
5340 Advertising & Promotion	465	445	900	900
5355 Printing & Copying	608	895	1,000	1,000
5433 Dues & Subscription	705	2,254	1,500	1,500
5441 Other Services & Charges	1,583	446	1,500	1,500
5700 Transfers Out To Special Revenue Funds	23,835	7,000	-	-
TOTAL	33,923	14,401	14,200	14,200
DIVISION TOTAL	624,639	678,150	667,000	719,100

City of Duluth Minnesota - 2026 Budget

Planning & Economic Development Department 2026 Proposed Budget by Expenditure Category



Expenditures by Category	2023 Actual	2024 Actual	2025 Budget	2026 Proposed	Difference
Permanent Salaries	2,544,433	2,811,178	2,731,900	3,080,300	348,400
Overtime	20,314	18,514	9,000	-	(9,000)
Other Wages	1,532	619	-	-	-
Total Personal Services	2,566,279	2,830,311	2,740,900	3,080,300	339,400
Benefits	1,161,004	1,179,325	1,169,600	1,254,700	85,100
Other Expense	337,455	261,066	333,900	207,300	(126,600)
Department Total	4,064,738	4,270,702	4,244,400	4,542,300	297,900

Expenditures by Division	2023 Actual	2024 Actual	2025 Budget	2026 Proposed	Difference
Planning & Development	1,618,252	1,795,595	1,781,700	1,845,500	63,800
Construction Srv & Inspect	2,446,486	2,475,107	2,462,700	2,696,800	234,100
Department Total	4,064,738	4,270,702	4,244,400	4,542,300	297,900

Budgeted FTE's	2023	2024	2025	2026	Difference
	34.25	34.25	31.60	32.05	0.45

City of Duluth Minnesota - 2026 Budget

Planning & Development

www.duluthmn.gov/planning-development/

Planning and Development works to support development, planning initiatives, projects, and other changes that are consistent with the City's adopted plans and policies. Seeks to encourage development that creates a city with vibrant, people-centered neighborhoods; a safe, welcoming place to live and headquarter business; a go-to destination for entertainment, culture, and access to nature; with a thriving, resilient economy and close connections to both the built and natural environment.

Budgeted FTE's	2023	2024	2025	2026	Difference
Director Planning &					
90 Economic Development	1.00	1.00	1.00	1.00	-
Deputy Director, Plan &					
1150 Econ Dev	1.00	1.00	-	-	-
Manager Planning &					
50 Community Dev	0.50	0.50	0.50	0.50	-
129 Admin Info Specialist	1.25	1.25	1.25	1.25	-
129 Planner I	-	-	1.00	1.00	-
133 Planner II	3.00	3.00	2.00	2.00	-
135 Economic Developer	2.25	2.25	2.00	3.00	1.00
138 Senior Planner	1.75	1.75	0.75	1.80	1.05
Senior Economic					
138 Developer	1.00	1.00	-	-	-
138 Sr Housing Developer	0.50	0.50	0.50	0.50	-
Senior Transportation					
138 Planner	1.00	1.00	1.00	1.00	-
32 Project Coordinator	-	-	1.00	-	(1.00)
Manager DEDA &					
Planning & Community					
1115 Dev	-	-	1.00	1.00	-
1105 Supervisor, Land Use	-	-	0.60	-	(0.60)
Division Total	13.25	13.25	12.60	13.05	0.45

City of Duluth Minnesota - 2026 Budget

Expenditures	2023 Actual	2024 Actual	2025 Budget	2026 Proposed	Difference
Personal Services					
Permanent Salaries	1,014,339	1,181,853	1,118,700	1,264,100	145,400
Overtime	5,359	7,836	-	-	-
Other Wages	1,532	619	-	-	-
Total Salaries	1,021,230	1,190,308	1,118,700	1,264,100	145,400
Benefits	473,393	467,314	473,100	518,500	45,400
Other Expense					
Materials & Supplies	8,662	6,697	3,300	3,300	-
Services	98,513	121,763	162,900	35,900	(127,000)
Other	16,453	9,513	23,700	23,700	-
Total Other Expense	123,628	137,973	189,900	62,900	(127,000)
Division Total	1,618,252	1,795,595	1,781,700	1,845,500	63,800

General Fund Expenditure Detail	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
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Planning & Development - 110-132-1301

PERSONAL SERVICES

5100 Permanent Salaries	1,014,339	1,181,853	1,118,700	1,264,100
5101 Premium Pay	5,359	7,836	-	-
5103 Other Wages	1,532	619	-	-
TOTAL	1,021,230	1,190,308	1,118,700	1,264,100

EMPLOYEE BENEFITS

5121 PERA Retirement	73,398	73,129	82,600	93,600
5122 FICA - Social Security	61,736	71,386	69,400	78,400
5123 FICA - Medicare	14,302	16,936	16,200	18,300
5125 Dental Insurance	5,405	5,564	5,400	5,700
5126 Life Insurance	3,680	3,690	4,400	4,600
5127 Health Care Savings Plan (HCSP)	36,804	30,505	40,000	24,300
5128 Paid Family Leave	-	-	-	5,600
5130 Cafeteria Plan Benefits	277,588	264,815	255,100	288,000
5133 Health or Fitness Program	480	1,289	-	-
TOTAL	473,393	467,314	473,100	518,500

OTHER EXPENDITURES

5200 Office Supplies	2,066	3,309	2,000	2,000
5201 Computer Supplies/Software	6,596	3,388	1,000	1,000
5241 Small Equip-Office/Operating	-	-	300	300
5310 Contract Services	64,161	52,339	-	-

City of Duluth Minnesota - 2026 Budget

General Fund Revenue Detail	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
Planning & Development - 110-132-1301				
OTHER EXPENDITURES CONTINUED				
5319 Other Professional Services	3,590	56,639	143,000	20,000
5321 Phone Service	3,877	4,438	2,800	2,800
5322 Postage	39	-	500	500
5331 Travel/Training	25,821	8,004	10,000	10,000
5335 Local Mileage Reimbursement	-	-	600	600
5355 Printing & Copying	1,025	343	5,500	1,500
5356 Copier, Printer Lease & Supplies	-	-	500	500
5404 Equipment/Machinery Repair & Mtc	-	30		-
5414 Software Licenses & Mtce Agreements	4,666	1,827	12,000	12,000
5433 Dues & Subscription	4,487	3,132	4,300	4,300
5435 Books & Pamphlets	-	80		-
5441 Other Services & Charges	6,736	3,760	4,400	4,400
5443 Board & Meeting Expenses	563	684	3,000	3,000
TOTAL	123,628	137,973	189,900	62,900
DIVISION TOTAL	1,618,252	1,795,595	1,781,700	1,845,500
REVENUE SOURCE				
4220 State of Minnesota	-	-	-	-
4307 Planning/Zoning Fees	174,487	121,459	87,500	165,500
4472 Administrative Fines	11,581	11,075	-	-
4644 Misc Fees, Sales & Services	42,084	43,346	40,900	42,100
4654 Other Reimbursements	49,557	26,499	-	-
4730 Transfers In Special Revenue	111,700	123,000	123,000	-
DIVISION TOTAL	389,409	325,379	251,400	207,600

City of Duluth Minnesota - 2026 Budget

Construction Services & Inspection

<https://duluthmn.gov/csi/>

Construction Services and Inspections administers construction permitting, plan review, construction inspections, condemnations for demolition, and is the central point of service for residential and commercial development in the City. The division enforces the Minnesota State Building Code, which establishes minimum construction standards and uniform performance standards to ensure reasonable safeguards for the health and safety of citizens.

Budgeted FTE's	2023	2024	2025	2026	Difference
Building Inspections					
40 Supervisor	1.00	1.00	1.00	1.00	-
Manager Planning &					
50 Community Dev	-	1.00	1.00	1.00	-
Construction Svcs					
30 Permit Coord	2.00	3.00	3.00	1.00	(2.00)
Construction Svcs					
Permit Coord II	-	-	-	2.00	2.00
33 Plans Examiner	3.00	3.00	2.00	2.00	-
34 Construction Inspector	3.00	4.00	4.00	4.00	-
34 Electrical Inspector	2.00	2.00	-	-	-
HVAC & Refrigeration					
34 Inspector	2.00	2.00	2.00	2.00	-
34 Plumbing Inspector	2.00	2.00	2.00	2.00	-
Combination Services					
32 Inspector	1.00	-	-	-	-
Permitting Svcs					
35 Administrator	1.00	1.00	1.00	1.00	-
34 Senior Plans Examiner	-	-	1.00	1.00	-
36 Chief Building Inspector	1.00	-	-	-	-
Administrative Info					
129 Specialist	2.00	1.00	1.00	1.00	-
Information &					
Communication					
132 Specialist	1.00	1.00	1.00	1.00	-
Division Total	21.00	21.00	19.00	19.00	-

City of Duluth Minnesota - 2026 Budget

Construction Services & Inspection

Expenditures	2023 Actual	2024 Actual	2025 Budget	2026 Proposed	Difference
Personal Services					
Permanent Salaries	1,530,094	1,629,325	1,613,200	1,816,200	203,000
Overtime	14,955	10,678	9,000	-	(9,000)
Other Wages	-	-	-	-	-
Total Salaries	1,545,049	1,640,003	1,622,200	1,816,200	194,000
Benefits	687,611	712,011	696,500	736,200	39,700
Other Expense					
Materials & Supplies	36,799	27,371	42,300	38,300	(4,000)
Services	35,287	36,033	41,700	41,700	-
Utility & Maintenance	30,592	28,726	29,000	35,200	6,200
Other	111,149	30,964	31,000	29,200	(1,800)
Total Other Expense	213,827	123,093	144,000	144,400	400
Division Total	2,446,486	2,475,107	2,462,700	2,696,800	234,100

General Fund Expenditure Detail	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
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Construction Services & Inspection - 110-132-1304

PERSONAL SERVICES

5100 Permanent Salaries	1,530,094	1,629,325	1,613,200	1,816,200
5101 Premium Pay	14,955	10,678	9,000	-
5103 Other Wages	-	-	-	-
TOTAL	1,545,049	1,640,003	1,622,200	1,816,200

EMPLOYEE BENEFITS

5121 PERA Retirement	111,630	117,004	119,900	134,200
5122 FICA - Social Security	91,858	98,456	100,600	112,600
5123 FICA - Medicare	21,483	23,026	23,500	26,300
5125 Dental Insurance	7,969	7,990	8,200	8,300
5126 Life Insurance	5,423	5,288	6,700	6,700
5127 Health Care Savings Plan (HCSP)	45,312	60,065	37,700	47,600
5128 Paid Family Leave	-	-	-	8,000
5130 Cafeteria Plan Benefits	403,816	400,183	399,900	392,500
5133 Health or Fitness Program	120	-	-	-
TOTAL	687,611	712,011	696,500	736,200

City of Duluth Minnesota - 2026 Budget

General Fund Expenditure Detail	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
Construction Services & Inspection - 110-132-1304				
OTHER EXPENDITURES				
5200 Office Supplies	1,890	2,213	4,000	4,000
5205 Safety & Training Materials	2,036	126	1,500	1,500
5212 Motor Fuels	17,354	9,987	19,800	15,800
5219 Other Miscellaneous Supplies	1,081	4,870	5,500	5,500
5241 Small Equip-Office/Operating	14,438	10,175	11,500	11,500
5309 Technology Services	151	-	-	-
5320 Data Services	2,386	5,505	4,000	4,000
5321 Phone Service	8,584	7,862	4,500	4,500
5331 Travel/Training	23,900	15,393	25,000	25,000
5335 Local Mileage Reimbursement	-	-	200	200
5355 Printing & Copying	266	7,273	7,000	7,000
5356 Copier, Printer Lease & Supplies	-	-	1,000	1,000
5404 Equipment/Machinery Repair & Mtc	-	-	1,000	1,000
5409 Fleet Services Charges	30,592	28,726	28,000	34,200
5414 Software Licenses & Mtce Agreements	10,416	5,968	20,000	18,200
5418 Vehicle/Equip Lease (Long-term)	436	-	-	-
5427 Credit Card Commissions	93,542	629	-	-
5433 Dues & Subscription	1,558	1,697	1,500	1,500
5435 Books & Pamphlets	649	2,675	4,500	4,500
5441 Other Services & Charges	294	260	5,000	5,000
5443 Board & Meeting Expenses	540	-	-	-
5453 Building Demolition	264	5,835	-	-
5700 Transfers Out to Spec Rev Fund	3,450	13,900	-	-
TOTAL	213,827	123,093	144,000	144,400
DIVISION TOTAL	2,446,486	2,475,107	2,462,700	2,696,800

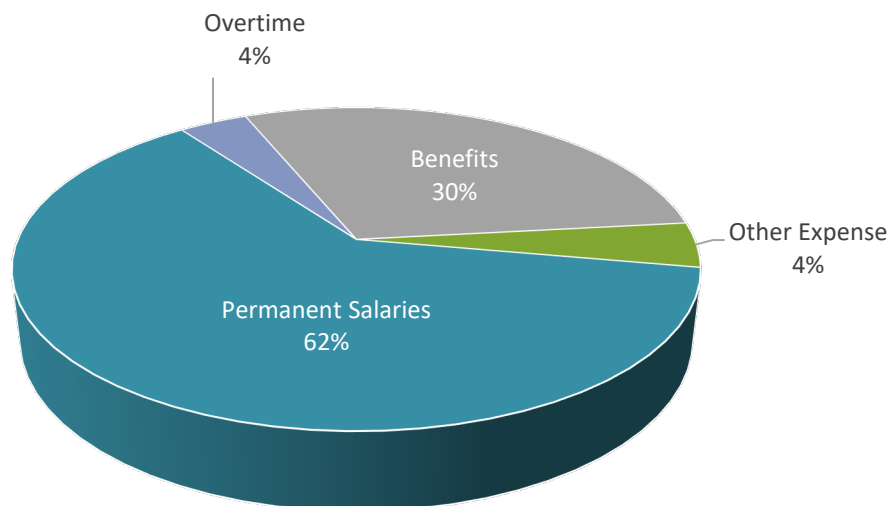
City of Duluth Minnesota - 2026 Budget

General Fund Revenue Detail	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
Construction Services & Inspection - 110-132-1304				
REVENUE SOURCE				
4151 Fill Permits	7,264	10,659	5,000	3,000
4303 Use Permit - Flood & Wetlands	-	-	-	-
4351 Building Inspection Fees	3,496,575	3,470,206	2,515,000	3,053,000
4352 Plumbing Inspection Fees	347,058	290,845	260,000	213,800
4353 Electric Inspection Fees	385,557	46,969	-	-
4354 HVAC-R Inspection Fees	381,402	377,031	225,000	257,500
4355 Signs Inspection Fees	25,937	22,447	20,000	20,000
4356 House Moving Inspection Fee	24,683	10,905	15,000	15,000
4357 Mobile Home Inspection Fees	644	579	2,000	2,000
4359 CAF Administrative Fee	21,470	16,318	18,000	18,000
4361 RZP Registration Fee	31,470	36,325	20,000	20,000
4472 Administrative Fines	200	-	-	-
4500 Assessments	-	-	-	-
4644 Miscellaneous Sales	1,133	222	-	-
4654 Other Reimbursements	152	-	-	-
4701 2% Retention Surtax	2,332	2,197	2,000	2,000
DIVISION TOTAL	4,725,876	4,284,704	3,082,000	3,604,300

City of Duluth Minnesota - 2026 Budget

Fire Department

2026 Proposed Budget by Expenditure Category



Expenditures by Category	2023 Actual	2024 Actual	2025 Budget	2026 Proposed	Difference
Permanent Salaries	12,416,985	14,605,118	14,652,100	15,309,000	656,900
Overtime	1,161,221	1,579,883	778,500	946,300	167,800
Other Wages	-	-	-	-	-
Total Personal Services	13,578,207	16,185,001	15,430,600	16,255,300	824,700
Benefits	6,351,745	6,898,427	6,788,200	7,284,800	496,600
Other Expense	985,928	1,144,465	1,091,500	1,106,700	15,200
Capital Outlay	-	-	-	-	-
Department Total	20,915,880	24,227,893	23,310,300	24,646,800	1,336,500

Expenditures by Division	2023 Actual	2024 Actual	2025 Budget	2026 Proposed	Difference
Fire Administration	963,884	1,158,644	1,137,800	1,221,400	83,600
Fire Operations	18,485,062	21,287,083	20,182,700	21,256,000	1,073,300
Life Safety	1,466,934	1,782,166	1,989,800	2,169,400	179,600
Department Total	20,915,880	24,227,893	23,310,300	24,646,800	1,336,500

	2023	2024	2025	2026	Difference
Budgeted FTE's	150.00	151.00	156.00	156.00	-

City of Duluth Minnesota - 2026 Budget

Fire Administration

www.duluthmn.gov/fire/

The Fire Chief leads the Administration Division, which includes three Deputy Fire Chiefs, an Executive Assistant, and an Information and Communications Specialist. The Administration Division is tasked with long-term planning and ensuring the department has adequate funding for personnel, equipment, training, and maintenance to carry out its mission. The Fire Chief is the City of Duluth Emergency Manager and is responsible for all emergency functions and preparedness in the city.

Budgeted FTE's	2023	2024	2025	2026	Difference
100 Fire Chief	1.00	1.00	1.00	1.00	-
80 Deputy Fire Chief	3.00	3.00	3.00	3.00	-
131 Executive Assistant Information &	1.00	1.00	1.00	1.00	-
132 Communication Spec	1.00	1.00	1.00	1.00	-
Division Total	6.00	6.00	6.00	6.00	-

Expenditures	2023 Actual	2024 Actual	2025 Budget	2026 Proposed	Difference
Personal Services					
Permanent Salaries	621,315	811,248	800,700	865,000	64,300
Overtime	-	-	-	-	-
Other Wages	-	-	-	-	-
Total Salaries	621,315	811,248	800,700	865,000	64,300
Benefits	269,951	297,566	282,200	299,900	17,700
Other Expense					
Materials & Supplies	21,229	16,636	24,300	24,300	-
Services	10,328	7,608	6,200	7,800	1,600
Other	41,061	25,587	24,400	24,400	-
Total Other Expense	72,619	49,831	54,900	56,500	1,600
Division Total	963,884	1,158,644	1,137,800	1,221,400	83,600

City of Duluth Minnesota - 2026 Budget

General Fund Expenditure Detail	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
Fire Administration - 110-150-1501				
PERSONAL SERVICES				
5100 Permanent Salaries	621,315	811,248	800,700	865,000
5101 Premium Pay	-	-	-	-
TOTAL	621,315	811,248	800,700	865,000
EMPLOYEE BENEFITS				
5121 PERA Retirement	95,218	121,890	125,500	135,000
5122 FICA - Social Security	6,846	8,910	9,100	10,300
5123 FICA - Medicare	8,689	11,514	11,600	12,500
5125 Dental Insurance	2,306	2,412	2,600	2,600
5126 Life Insurance	1,572	1,595	2,100	2,100
5127 Health Care Savings Plan (HCSP)	33,484	34,352	16,700	11,600
5128 Paid Family Leave	-	-	-	3,800
5130 Cafeteria Plan Benefits	120,875	116,411	114,600	122,000
5133 Health or Fitness Program	960	482	-	-
TOTAL	269,951	297,566	282,200	299,900
OTHER EXPENDITURES				
5200 Office Supplies	2,310	1,984	2,500	2,500
5210 Plant/Operating Supplies	1,278	131	-	-
5211 Cleaning/Janitorial Supplies	11,886	11,944	15,500	15,500
5212 Motor Fuels	325	-	-	-
5219 Other Miscellaneous Supplies	259	81	-	-
5220 Repair & Maintenance Supplies	3,706	2,395	5,800	5,800
5228 Painting Supplies	624	70	300	300
5229 Ground Mtc Supplies	30	-	200	200
5241 Small Equip-Office/Operating	812	31	-	-
5321 Phone Service	960	283	-	1,600
5322 Postage	72	-	-	-
5331 Travel/Training	6,649	6,696	5,000	5,000
5355 Printing & Copying	2,647	629	1,200	1,200
5433 Dues & Subscription	4,465	2,508	3,500	3,500
5440 Emergency Management	36,304	20,902	20,000	20,000
5441 Other Services & Charges	293	227	300	300
5443 Board & Meeting Expenses	-	1,950	600	600
TOTAL	72,619	49,831	54,900	56,500
DIVISION TOTAL	963,884	1,158,644	1,137,800	1,221,400

City of Duluth Minnesota - 2026 Budget

	2023	2024	2025	2026
General Fund Revenue Detail	Actual	Actual	Budget	Proposed
Fire Administration - 110-150-1501				
REVENUE SOURCE				
4232 State Insurance Premium	1,141,471	1,317,712	1,000,000	1,000,000
4340 Fire Protection Services	-	8,400	4,200	4,200
4341 Hydrant Maintenance Services	30,000	30,000	30,000	30,000
4654 Other Reimbursements	4,516	3,433	5,200	2,000
4730 Transfer from Special Revenue	11,200	146,391	96,800	13,500
DIVISION TOTAL	1,187,186	1,505,936	1,136,200	1,049,700

City of Duluth Minnesota - 2026 Budget

Fire Operations

www.duluthmn.gov/fire/

The Deputy Chief of Operations and 3 Assistant Chiefs lead the Operations Division, which has 132 personnel. The Operations Division responds to and manages all emergent and non-emergent responses to incidents including: fires, medical calls, rescues, public assistance service calls, and daily work duties. Duluth has eight fire stations strategically located throughout the city to minimize emergency response time. These eight stations house ten fire companies, including six fire engines, three ladder trucks, and a heavy rescue. These companies also manage three rescue boats and other marine units.

In addition to the duties above, training is also included as a part of the Fire Operations division. The Deputy Chief of Training leads the Training Division, which includes 2 Assistant Chiefs. The Training Division coordinates fire department training, administrates MN Task Force 2 (urban search and rescue team - rope, confined space, wide area search, trench and structural collapse rescue), Hazmat team, emergency management, hiring and promotion processes, grant writing, and collaborating with federal, state and local agencies.

Budgeted FTE's	2023	2024	2025	2026	Difference
233 Assistant Fire Chief Asst Chief of Special	3.00	3.00	3.00	3.00	-
231 Operations	-	1.00	1.00	1.00	-
226 Firefighter Fire Equipment	63.00	66.00	69.00	68.00	(1.00)
227 Operator	33.00	30.00	30.00	31.00	1.00
228 Fire Captain	30.00	30.00	30.00	30.00	-
231 Asst Chief of Training Technical Service	1.00	1.00	1.00	1.00	-
231 Coordinator	1.00	-	-	-	-
Division Total	131.00	131.00	134.00	134.00	-

City of Duluth Minnesota - 2026 Budget

Expenditures	2023 Actual	2024 Actual	2025 Budget	2026 Proposed	Difference
Personal Services					
Permanent Salaries	10,886,873	12,658,635	12,535,700	13,013,400	477,700
Overtime	1,143,322	1,559,456	767,200	935,000	167,800
Other Wages	-	-	-	-	-
Total Salaries	12,030,195	14,218,090	13,302,900	13,948,400	645,500
Benefits	5,660,567	6,123,483	5,950,800	6,366,500	415,700
Other Expense					
Materials & Supplies	276,044	323,241	348,200	330,500	(17,700)
Services	71,022	80,903	63,900	63,200	(700)
Utilities & Mtc	353,175	389,576	422,200	469,300	47,100
Other	94,059	151,788	94,700	78,100	(16,600)
Total Other Expense	794,300	945,509	929,000	941,100	12,100
	18,485,062	21,287,083	20,182,700	21,256,000	1,073,300

General Fund Expenditure Detail	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
Fire Operations - 110-150-1502				
PERSONAL SERVICES				
5100 Permanent Salaries	10,886,873	12,658,635	12,535,700	13,013,400
5101 Premium Pay	1,143,322	1,559,456	767,200	935,000
TOTAL	12,030,195	14,218,090	13,302,900	13,948,400
EMPLOYEE BENEFITS				
5121 PERA Retirement	2,076,463	2,436,769	2,316,200	2,431,100
5123 FICA - Medicare	168,418	200,874	192,200	201,300
5125 Dental Insurance	51,347	53,182	57,900	58,800
5126 Life Insurance	35,008	35,168	46,900	46,900
5127 Health Care Savings Plan (HCSP)	567,319	540,583	333,800	395,300
5128 Paid Family Leave	-	-	-	61,400
5130 Cafeteria Plan Benefits	2,718,240	2,817,535	2,963,800	3,154,300
5133 Health or Fitness Program	43,773	39,372	40,000	17,400
TOTAL	5,660,567	6,123,483	5,950,800	6,366,500

City of Duluth Minnesota - 2026 Budget

General Fund Expenditure Detail	2023	2024	2025	2026
	Actual	Actual	Budget	Proposed
Fire Operations - 110-150-1502 Continued				
OTHER EXPENDITURES				
5205 Safety & Training Materials	58,585	103,084	100,000	100,000
5210 Plant/Operating Supplies	548	731	1,800	1,800
5212 Motor Fuels	124,381	103,071	133,800	118,100
5218 Uniforms	12,717	36,576	45,000	45,000
5219 Other Miscellaneous Supplies	27,640	33,999	27,600	30,600
5220 Repair & Maintenance Supplies	17,857	26,633	20,000	15,000
5241 Small Equip-Office/Operating	34,315	19,147	20,000	20,000
5319 Other Professional Services	18,545	28,812	12,000	12,000
5320 Data Services	25,364	25,066	25,000	25,000
5321 Phone Service	4,372	3,838	4,600	3,000
5322 Postage	413	1,268	500	500
5360 Insurance	13,394	14,465	14,000	14,900
5384 Refuse Disposal	8,936	7,455	7,800	7,800
5409 Fleet Services Charges	353,175	389,576	422,200	469,300
5414 Software Lic & Mtc Agreement	50,176	36,374	43,000	35,300
5441 Other Services & Charges	919	1,484	700	1,800
5446 Tuition Reimbursement	11,312	11,497	20,000	10,000
5450 Laundry	31,653	33,433	31,000	31,000
5700 Interfund Transfers Out	-	69,000	-	-
TOTAL	794,300	945,509	929,000	941,100
DIVISION TOTAL	18,485,062	21,287,083	20,182,700	21,256,000

General Fund Revenue Detail	2023	2024	2025	2026
	Actual	Actual	Budget	Proposed
Fire Operations - 110-150-1502				
REVENUE SOURCE				
4654 Other Reimbursements	-	2,938	-	-
4730 Transfer from Special Revenue	1,016,849	308,104	156,500	156,500
DIVISION TOTAL	1,016,849	311,042	156,500	156,500

City of Duluth Minnesota - 2026 Budget

Life Safety

www.duluthmn.gov/fire/

The Deputy Chief of Life Safety, the Fire Marshal, and the Life Safety Supervisor oversee this division, which is comprised of uniformed and civilian staff. The Life Safety Division is responsible for housing and fire code enforcement, fire investigation, public education, fire system plan review, fire inspections, rental licensing, complaints, sidewalk snow enforcement, and solid waste compliance. Our team works collaboratively with other city departments to provide a safe and livable community.

Budgeted FTE's	2023	2024	2025	2026	Difference
0233 Fire Marshal	1.00	1.00	1.00	1.00	-
0230 Deputy Fire Marshal	2.00	2.00	2.00	2.00	-
0228 Fire Inspector	-	-	1.00	1.00	-
Prop & Solid Waste					
30 Compliance Officer	2.00	2.00	2.00	2.00	-
29 Housing Inspector	3.00	4.00	5.00	5.00	-
Blight Mitigation					
30 Specialist	1.00	1.00	1.00	1.00	-
Housing Inspector					
32 Leadworker	1.00	1.00	1.00	-	(1.00)
Fire Systems Plans					
30 Examiner	-	1.00	1.00	-	(1.00)
32 Sprinkler Permit Reviewer	1.00	-	-	-	-
20 Life Safety Supervisor	-	-	-	1.00	1.00
34 Fire Systems Inspector	-	-	-	1.00	1.00
129 Admin Info Specialist	2.00	2.00	2.00	2.00	-
Division Total	13.00	14.00	16.00	16.00	-
Expenditures	2023 Actual	2024 Actual	2025 Budget	2026 Proposed	Difference
Personal Services					
Permanent Salaries	908,798	1,135,235	1,315,700	1,430,600	114,900
Overtime	17,900	20,428	11,300	11,300	-
Other Wages	-	-	-	-	-
Total Salaries	926,697	1,155,663	1,327,000	1,441,900	114,900
Benefits	421,228	477,378	555,200	618,400	63,200
Other Expense					
Materials & Supplies	34,437	24,112	25,500	21,500	(4,000)
Services	37,167	34,939	28,100	35,600	7,500
Utilities & Mtc	20,912	24,589	24,900	29,300	4,400
Other	26,493	65,486	29,100	22,700	(6,400)
Total Other Expense	119,009	149,125	107,600	109,100	1,500
Division Total	1,466,934	1,782,166	1,989,800	2,169,400	179,600

City of Duluth Minnesota - 2026 Budget

General Fund Expenditure Detail	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
Life Safety - 110-150-1503				
PERSONAL SERVICES				
5100 Permanent Salaries	908,798	1,135,235	1,315,700	1,430,600
5101 Premium Pay	17,900	20,428	11,300	11,300
5103 Other Wages	-	-	-	-
TOTAL	926,697	1,155,663	1,327,000	1,441,900
EMPLOYEE BENEFITS				
5121 PERA Retirement	99,905	118,158	144,100	154,000
5122 FICA - Social Security	38,654	47,420	53,800	60,300
5123 FICA - Medicare	13,412	16,417	19,200	20,900
5125 Dental Insurance	4,918	5,660	6,900	7,000
5126 Life Insurance	3,354	3,735	5,600	5,600
5127 Health Care Savings Plan (HCSP)	26,843	32,688	26,800	29,400
5128 Paid Family Leave	-	-	-	6,300
5130 Cafeteria Plan Benefits	233,581	251,700	298,800	334,900
5133 Health or Fitness Program	560	1,600	-	-
TOTAL	421,228	477,378	555,200	618,400
OTHER EXPENDITURES				
5200 Office Supplies	1,707	2,286	1,900	1,900
5202 Audiovisual & Photography	75	159	500	500
5205 Safety & Training Materials	1,762	1,185	1,500	1,500
5212 Motor Fuels	13,611	10,328	15,100	12,100
5218 Uniforms	3,900	4,550	2,900	2,900
5219 Other Miscellaneous Supplies	640	443	2,000	1,000
5241 Small Equipment-Office Operating	12,742	5,161	1,600	1,600
5320 Data Services	1,376	5,696	-	4,000
5321 Phone Service	8,987	9,388	2,600	7,100
5331 Travel/Training	22,582	18,164	21,000	21,000
5335 Local Mileage Reimbursement	-	-	1,000	-
5355 Printing & Copying	2,785	1,591	3,000	3,000
5356 Copier, Printer Lease & Supplies	1,437	99	500	500
5400 Misc Repair & Mtc Service	105	-	300	-
5409 Fleet Services Charges	20,912	24,589	24,900	29,300
5427 Credit Card Commissions	1,445	-	3,000	-
5433 Dues and Subscriptions	2,760	1,474	2,500	1,000
5435 Books & Pamphlets	572	848	3,000	1,500
5441 Other Services and Charges	21,447	20,204	20,000	20,000
5443 Board & Meeting Expenses	165	128	300	200
5700 Interfund Transfers Out	-	42,832	-	-
TOTAL	119,009	149,125	107,600	109,100
DIVISION TOTAL	1,466,934	1,782,166	1,989,800	2,169,400

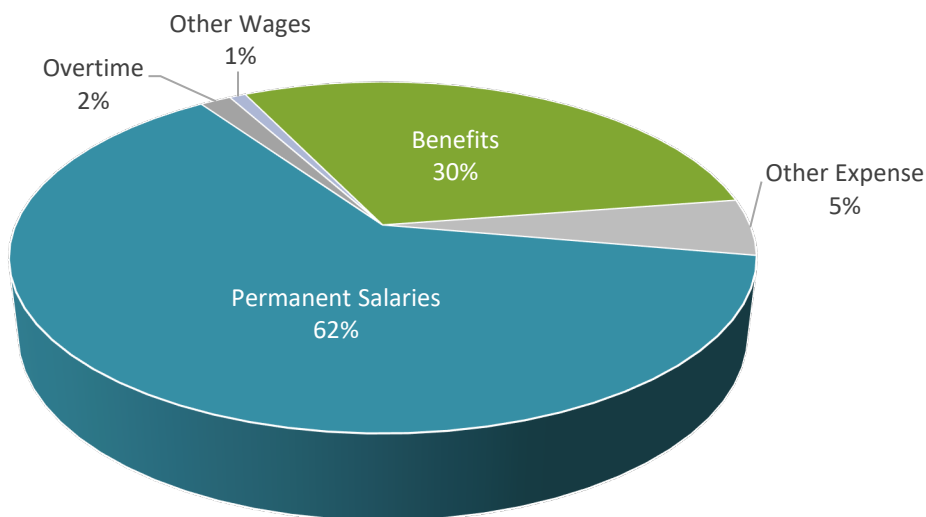
City of Duluth Minnesota - 2026 Budget

General Fund Revenue Detail	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
Life Safety - 110-150-1503				
REVENUE SOURCE				
4153 Multiple Dwelling License	1,105,074	1,199,280	1,250,000	892,500
4154 Commercial Use/Occupancy Permit	141,580	150,686	130,000	149,500
4160 Fire Protection Systems Permit Fees	88,043	116,528	95,500	80,000
4306 Building Appeals Fees	278	-	-	-
4472 Administrative Fines	120,427	38,279	-	-
4644 Misc Fees, Sales, Service	9,003	2,600	7,000	-
4730 Transfer from Special Revenue	-	121,000	243,000	243,000
DIVISION TOTAL	1,464,405	1,628,373	1,725,500	1,365,000

City of Duluth Minnesota - 2026 Budget

Police Department

2026 Proposed Budget by Expenditure Category



Expenditures by Category	2023 Actual	2024 Actual	2025 Budget	2026 Proposed	Difference
Permanent Salaries	15,201,894	16,931,019	18,415,000	19,064,300	649,300
Overtime	1,447,727	1,276,997	489,700	489,700	-
Other Wages	354,667	356,285	256,400	256,400	-
Total Personal Services	17,004,288	18,564,301	19,161,100	19,810,400	649,300
Benefits	7,325,265	7,799,164	8,527,100	9,076,000	548,900
Other Expense	3,081,802	2,007,837	1,615,400	1,578,300	(37,100)
Department Total	27,411,355	28,371,302	29,303,600	30,464,700	1,161,100

	2023	2024	2025	2026	Difference
Budgeted FTE's	184.00	184.00	181.00	182.00	1.00

City of Duluth Minnesota - 2026 Budget

Police Department

www.duluthmn.gov/police/

The Police department consists of three divisions: The Investigative division, the Administrative division and the Patrol division. The Investigative division is responsible for investigating crime in the areas of violent crime, financial property crimes, family crimes, crime scene investigation, and drug and gang related activities. The Administrative division is responsible for administrative functions of the department including training and development, clerical and records support, fleet, technology and facilities management. The Patrol division is responsible for all functions related to police work including crime and traffic control, tactical response, canine and waterfront patrol, special events, street crimes, community neighborhood policing, and parking

Budgeted FTE's	2023	2024	2025	2026	Difference
AA Chief of Police	1.00	1.00	1.00	1.00	-
1150 Deputy Police Chief	3.00	3.00	3.00	2.00	(1.00)
1110 Police Lieutenant	9.00	9.00	9.00	8.00	(1.00)
Public Information					
30 Officer	1.00	1.00	1.00	1.00	-
Police Tech Intel &					
50 Records Mgr	1.00	1.00	1.00		(1.00)
Budget & Grant					
30 Supervisor	1.00	1.00	1.00	1.00	-
Animal Services					
21 Technician	1.00	1.00	1.00	1.00	-
24 Evidence Technician	1.00	-	-		-
27 Animal Control Officer	1.00	1.00	1.00	1.00	-
27 Peer Recovery Specialist	3.00	3.00	3.00	3.00	-
29 Opioid Program Specalist	1.00	-	-		-
Property & Evidence					
29 Specialist	1.00	1.00	1.00	1.00	-
Animal Shelter					
31 Leadworker	1.00	1.00	1.00	1.00	-
32 Project Coordinator	2.00	3.00	3.00	3.00	-
Digital Evidence					
32 Specialist	-	1.00	1.00	1.00	-
124 Police Records Tech I	-	-	-		-
Police Records					
128 Technician II	6.00	6.00	6.00	6.00	-
Administrative Info					
129 Specialist	1.00	1.00	1.00	1.00	-
Senior Police					
Compliance & Records					
138 Administrator	-	-	-	1.00	1.00
Executive Administrator-					
134 Police	-	-	-	1.00	1.00

City of Duluth Minnesota - 2026 Budget

Budgeted FTE's Continued	2023	2024	2025	2026	Difference
Senior Police Data Operations &					
138 Administrative Analyst	-	-	-	1.00	1.00
Police Technology, Intelligence & Records Manager	-	-	-	1.00	1.00
131 Executive Assistant	3.00	3.00	3.00	2.00	(1.00)
Data Release					
133 Coordinator	2.00	2.00	2.00	2.00	-
Senior Police Records					
133 Technician	2.00	2.00	2.00	-	(2.00)
Police Crime & Intellig					
134 Analyst	1.00	2.00	2.00	2.00	-
Sr Police Crime & Intell					
138 Analyst	2.00	1.00	1.00	1.00	-
Police					
Officer/Investigator	118.00	118.00	115.00	118.00	3.00
328 Police Sergeant	22.00	22.00	22.00	22.00	-
Department Total	184.00	184.00	181.00	182.00	1.00

Expenditures	2023 Actual	2024 Actual	2025 Budget	2026 Proposed	Difference
Personal Services					
Permanent Salaries	15,201,894	16,931,019	18,415,000	19,064,300	649,300
Overtime	1,447,727	1,276,997	489,700	489,700	-
Other Wages	354,667	356,285	256,400	256,400	-
Total Salaries	17,004,288	18,564,301	19,161,100	19,810,400	649,300
Benefits	7,325,265	7,799,164	8,527,100	9,076,000	548,900
Other Expense					
Materials & Supplies	601,704	448,171	470,300	411,000	(59,300)
Services	486,872	293,589	163,100	163,100	-
Utilities & Maintenance	373,094	374,024	359,900	399,400	39,500
Other	1,620,131	892,054	622,100	604,800	(17,300)
Total Other Expense	3,081,802	2,007,837	1,615,400	1,578,300	(37,100)
Department Total	27,411,355	28,371,302	29,303,600	30,464,700	1,161,100

City of Duluth Minnesota - 2026 Budget

General Fund Expenditure Detail	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
Police Department - 110-160-1610				
PERSONAL SERVICES				
5100 Permanent Salaries	15,201,894	16,931,019	18,415,000	19,064,300
5101 Premium Pay	1,447,727	1,276,997	489,700	489,700
5103 Other Wages	352,995	356,285	256,400	256,400
5111 Long-Term Disability Wages	1,672	-	-	-
TOTAL	17,004,288	18,564,301	19,161,100	19,810,400
EMPLOYEE BENEFITS				-
5121 PERA Retirement	2,659,524	2,866,130	3,073,000	3,166,700
5122 FICA - Social Security	154,190	165,958	161,100	179,400
5123 FICA - Medicare	240,337	260,159	277,200	287,300
5125 Dental Insurance	64,746	68,002	78,200	79,800
5126 Life Insurance	44,145	45,003	63,400	63,700
5127 Health Care Savings Plan (HCSP)	682,689	774,185	767,900	809,900
5128 Paid Family Leave	-	-	-	87,200
5130 Cafeteria Plan Benefits	3,479,254	3,619,266	4,105,100	4,400,800
5133 Health or Fitness Program	380	460	1,200	1,200
TOTAL	7,325,265	7,799,164	8,527,100	9,076,000
OTHER EXPENDITURES				
5200 Office Supplies	15,933	9,313	15,000	15,000
5201 Computer Supplies/Software	5,465	3,059	1,500	1,500
5205 Safety & Training Materials	-	520	1,500	1,500
5212 Motor Fuels	240,301	227,415	300,300	241,000
5214 Food for Animals	1,849	3,791	3,000	3,000
5217 Ammunition	92,856	77,326	50,000	50,000
5218 Uniforms	175,290	97,147	72,000	72,000
5219 Other Miscellaneous Supplies	61,065	24,419	20,000	20,000
5220 Repair & Maintenance Supplies	1,502	85	5,000	5,000
5241 Small Equip-Office/Operating	7,444	5,096	2,000	2,000
5319 Other Professional Services	259,956	50,037	30,000	30,000
5320 Data Services	43,409	44,400	36,000	36,000
5321 Phone Service	81,532	90,040	81,600	81,600
5322 Postage	731	694	1,500	1,500
5331 Travel/Training	80,873	69,051	5,000	5,000
5355 Printing & Copying	11,658	4,934	4,000	4,000
5356 Copier, Printer Lease & Supplies	2,134	1,075	2,500	2,500
5384 Refuse Disposal	6,579	5,149	2,500	2,500
5404 Equipment/Machinery Repair & Mtc	-	28,208	-	-
5409 Fleet Services Charges	365,294	366,224	351,900	391,400
5412 Building Rental	7,800	7,800	8,000	8,000

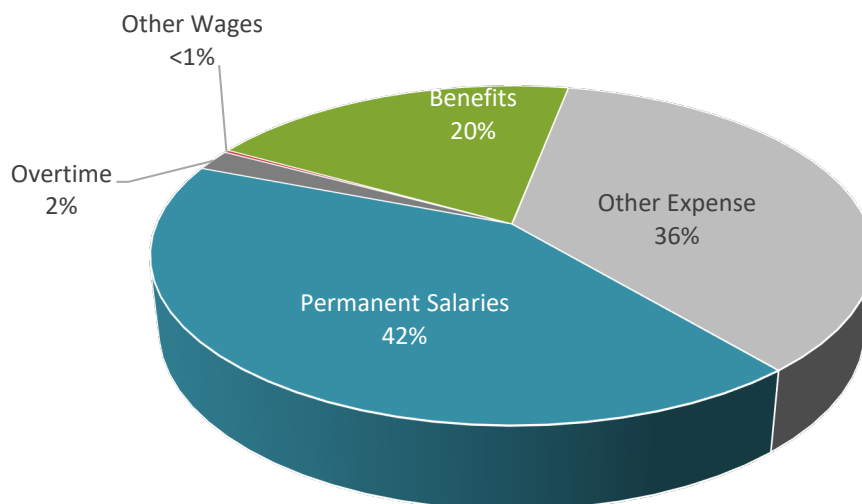
City of Duluth Minnesota - 2026 Budget

General Fund Expenditure Detail	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
Police Department - 110-160-1610				
OTHER EXPENDITURES continued				
5414 Software Licenses & Mtc Agreements	381,593	313,831	327,000	309,700
5433 Dues & Subscription	9,352	10,303	4,000	4,000
5437 Automated Pawn System	15,150	15,605	16,100	16,100
5438 Licenses	4,885	3,614	5,500	5,500
5441 Other Services & Charges	75,068	55,743	30,000	30,000
5443 Board & Meeting Expenses	-	-	2,000	2,000
5448 Police Training	101,446	100,198	235,000	235,000
5490 Donations to Civic Organizations	2,500	2,500	2,500	2,500
5700 Transfers to Special Rev Funds	544,920	390,260	-	-
5700 Transfers to Enterprise Funds	463,717	-	-	-
TOTAL	3,060,302	2,007,837	1,615,400	1,578,300
CAPITAL OUTLAY				
5580 Capital Equipment	21,500	-	-	-
TOTAL	21,500	-	-	-
DEPARTMENT TOTAL	27,411,355	28,371,302	29,303,600	30,464,700
REVENUE SOURCE				
4209 Federal Grant	40,033	42,757	16,000	16,000
4220 State of Minnesota	-	26,518	-	-
4227 Police Training Reimbursement	133,346	137,855	135,000	135,000
4232 State Insurance Premium	1,465,535	1,658,456	1,420,800	1,420,800
4261 ISD 709	309,275	332,311	341,700	341,700
4322 Animal Shelter Fees	14,335	20,695	12,000	12,000
4326 Criminal History Checks	190	200	-	-
4328 Pawnbroker Transaction Surcharge	33,822	39,083	16,100	17,200
4329 False Alarm Fees & Penalties	22,449	12,837	5,000	5,000
4474 Police Felony Forfeitures	16,109	18,258	-	-
4631 Media Sales	896	730	-	-
4635 Auction Proceeds	16,444	6,129	-	-
4644 Misc Fees, Sales & Service	23,300	19,675	-	-
4650 Salaries Reimbursement	48,677	73,575	10,000	10,000
4654 Other Reimbursements	8,474	17,369	-	-
4655 Drug Task Force Reimbursement	18,774	3,181	-	-
4660 Gifts and Donations	-	216	-	-
4730 Transfer from Special Revenue Fund	363,619	380,193	363,400	410,100
4730 Transfer from Police Grant Fund	1,310,433	1,350,071	1,157,500	1,157,500
4730 Transfer from Police Grant Fund - OT	237,316	305,249	-	-
4730 Transfer from Tourism Taxes Fund, Hotel	-	-	44,700	46,700
4730 Transfer from Enterprise Fund	66,600	66,600	66,600	66,600
DEPARTMENT TOTAL	4,129,627	4,511,956	3,588,800	3,638,600

City of Duluth Minnesota - 2026 Budget

Public Works & Utilities - General Operations

2026 Proposed Budget by Expenditure Category



Expenditures by Category	2023 Actual	2024 Actual	2025 Budget	2026 Proposed	Difference
Permanent Salaries	3,951,646	4,365,685	4,581,300	5,063,900	482,600
Overtime	273,101	151,729	243,000	243,000	-
Other Wages	27,275	9,300	30,000	30,000	-
Total Personal Services	4,252,021	4,526,714	4,854,300	5,336,900	482,600
Benefits	2,017,710	2,025,336	2,222,900	2,391,700	168,800
Other Expense	4,547,802	4,543,891	4,657,200	4,325,200	(332,000)
Department Total	10,817,533	11,095,941	11,734,400	12,053,800	319,400

Expenditures by Division	2023 Actual	2024 Actual	2025 Budget	2026 Proposed	Difference
Director's Office	92,868	100,793	100,000	104,100	4,100
Street Maintenance	8,660,187	7,970,518	9,361,700	9,455,200	93,500
Engineering	2,064,479	3,024,630	2,272,700	2,494,500	221,800
Department Total	10,817,533	11,095,941	11,734,400	12,053,800	319,400

Budgeted FTE's	2023	2024	2025	2026	Difference
	60.05	59.80	59.80	59.80	-

City of Duluth Minnesota - 2026 Budget

Director's Office

The PW&U Director's Office coordinates the activities of the City's six main utilities –Water, Gas, Sanitary Sewer, Storm Sewer, Street Lighting & Signals, and Steam District, as well as the Transportation Engineering, Movable Bridges, and Street Maintenance activities within the General Fund. In seeking to achieve the City's identified priorities the division provides leadership and fiscal planning activities for eight different utility funds and a portion of the General Fund accounting for over 250 employees and \$100 million annually.

In addition to maintaining a fiscally responsible operation the division also provides long range planning with an emphasis on the following key areas:

- ensuring that the utility & transportation infrastructure is both functional and sustainable;
- ensuring that future generations will benefit from the safe and effective utility services
- providing utility and transportation services that utilize the best practices to sustain the amazing natural resources the Northland has to offer.

Budgeted FTE's	2023	2024	2025	2026	Difference
Director Public Wks & 100 Utilities	0.20	0.20	0.20	0.20	-
Public Works & Utilities 33 Analyst	0.40	0.40	0.40	0.40	-
Division Total	0.60	0.60	0.60	0.60	-

Expenditures	2023 Actual	2024 Actual	2025 Budget	2026 Proposed	Difference
Personal Services					
Permanent Salaries	63,591	67,864	69,500	77,200	7,700
Overtime	-	-	-	-	-
Other Wages	-	-	-	-	-
Total Salaries	63,591	67,864	69,500	77,200	7,700
Benefits	28,550	29,839	29,500	25,900	(3,600)
Other Expense					
Materials & Supplies	223	-	200	200	-
Services	226	3,058	600	600	-
Other	278	32	200	200	-
Total Other Expense	727	3,090	1,000	1,000	-
Division Total	92,868	100,793	100,000	104,100	4,100

City of Duluth Minnesota - 2026 Budget

General Fund Expenditure Detail	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
Public Works Director - 110-500-1900				
PERSONAL SERVICES				
5100 Permanent Salaries	63,591	67,864	69,500	77,200
TOTAL	63,591	67,864	69,500	77,200
EMPLOYEE BENEFITS				
5121 PERA Retirement	4,699	4,902	5,200	5,700
5122 FICA - Social Security	3,450	4,004	4,300	4,800
5123 FICA - Medicare	877	940	1,000	1,100
5125 Dental Insurance	238	245	300	300
5126 Life Insurance	162	162	200	200
5127 Health Care Savings Plan (HCSP)	2,110	2,192	1,000	1,100
5128 Paid Family Leave	-	-	-	300
5130 Cafeteria Plan Benefits	16,919	17,299	17,500	12,400
5133 Health or Fitness Program	96	96	-	-
TOTAL	28,550	29,839	29,500	25,900
OTHER EXPENDITURES				
5200 Office Supplies	-	-	100	100
5241 Small Equip-Office/Operating	223	-	100	100
5320 Data Services	58	92	100	100
5321 Phone Service	168	168	200	200
5331 Travel/Training	-	2,316	100	100
5335 Local Mileage Reimbursement	-	482	200	200
5433 Dues & Subscription	278	32	200	200
TOTAL	727	3,090	1,000	1,000
DIVISION TOTAL	92,868	100,793	100,000	104,100

City of Duluth Minnesota - 2026 Budget

Street Maintenance

www.duluthmn.gov/public-works-utilities/departments-divisions/street-maintenance/

The Street Maintenance division is responsible for over 450 miles of paved and gravel City, County and State roadways throughout the City. The division seeks to align its programs with the City's identified priorities and implements programs based on the seasons of the year. Winter priorities are Snow & Ice Control, Special Event Support, and Traffic Sign Maintenance. Summer Priorities focus on Pothole Patching, Traffic Line & Symbols Painting, Crack Filling, Street Sweeping, Permanent Patching of Utility repair sites, Gravel Road Maintenance, and Special Events Support. Year-round priorities also include Traffic Sign Installation & Maintenance as well as Roadside Debris Removal.

Budgeted FTE's	2023	2024	2025	2026	Difference
Street Maintenance					
60 Manager	1.00	1.00	1.00	1.00	-
Street Maintenance					
30 Supervisor	2.00	2.00	2.00	2.00	-
Public Works & Utilities					
33 Analyst	-	-	1.00	-	(1.00)
23 Street Mtc Laborer	5.00	5.00	6.00	5.00	(1.00)
27 Heavy Equip Operator	30.00	4.00	6.00	9.00	3.00
28 Traffic Mtc Worker	3.00	2.00	2.00	2.00	-
32 Street Mtc Leadworker	2.00	4.00	4.00	4.00	-
Street Mtc Operations					
33 Coordinator	1.00	1.00	-	1.00	1.00
28 Street Mtc Operator	-	25.00	22.00	20.00	(2.00)
Division Total	44.00	44.00	44.00	44.00	-

Expenditures	2023 Actual	2024 Actual	2025 Budget	2026 Proposed	Difference
Personal Services					
Permanent Salaries	2,609,618	2,884,547	3,110,900	3,436,800	325,900
Overtime	233,981	111,913	187,000	187,000	-
Other Wages	-	-	-	-	-
Total Salaries	2,843,599	2,996,460	3,297,900	3,623,800	325,900
Benefits	1,386,759	1,391,299	1,582,000	1,689,600	107,600
Other Expense					
Materials & Supplies	1,578,207	1,201,808	1,933,400	1,506,200	(427,200)
Services	37,065.65	42,813.80	36,200	29,500	(6,700)
Utility & Mtc	1,571,682	1,754,125	1,973,500	2,068,800	95,300
Other	1,242,875	584,011	538,700	537,300	(1,400)
Total Other Expense	4,429,829	3,582,758	4,481,800	4,141,800	(340,000)
Division Total	8,660,187	7,970,518	9,361,700	9,455,200	93,500

City of Duluth Minnesota - 2026 Budget

General Fund Expenditure Detail	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
Street Maintenance - 110-500-1920				
PERSONAL SERVICES				
5100 Permanent Salaries	2,609,618	2,884,547	3,110,900	3,436,800
5101 Premium Pay	233,981	111,913	187,000	187,000
TOTAL	2,843,599	2,996,460	3,297,900	3,623,800
EMPLOYEE BENEFITS				
5118 Meal Allowance	13,065	4,935	10,000	10,000
5121 PERA Retirement	205,222	213,072	243,800	268,100
5122 FICA - Social Security	168,469	180,334	205,100	225,300
5123 FICA - Medicare	39,400	42,175	48,000	52,700
5125 Dental Insurance	15,609	16,014	19,000	19,300
5126 Life Insurance	10,643	10,598	15,400	15,400
5127 Health Care Savings Plan (HCSP)	73,855	78,921	67,900	80,500
Paid Family Leave	-	-	-	15,900
5130 Cafeteria Plan Benefits	860,057	845,051	972,800	1,002,400
5133 Health or Fitness Program	440	200	-	-
TOTAL	1,386,759	1,391,299	1,582,000	1,689,600
OTHER EXPENDITURES				
5200 Office Supplies	4,601	5,665	2,400	2,400
5201 Computer Supplies/Software	6,863	2,533	3,500	3,500
5205 Safety & Training Materials	6,688	7,377	14,000	14,000
5210 Plant/Operating Supplies	28,978	16,185	20,000	20,000
5211 Cleaning/Janitorial Supplies	2,178	3,589	5,000	5,000
5212 Motor Fuels	414,023	258,396	492,300	380,600
5215 Shop Materials	2,431	5,143	2,500	2,500
5218 Uniforms	14,252	14,664	18,900	18,900
5219 Other Miscellaneous Supplies	22,193	47,376	25,000	40,000
5220 Repair & Maintenance Supplies	4,464	10,921	12,600	9,600
5223 Salt & Sand	913,560	623,665	1,038,000	838,000
5224 Gravel & Other Misc Materials	53,821	70,147	146,700	66,700
5226 Sign & Signal Materials	13,481	8,911	60,000	14,000
5228 Painting Supplies	85,723	97,425	85,500	85,000
5240 Small Tools	4,952	7,573	5,000	4,000
5241 Small Equip-Office/Operating	-	22,239	2,000	2,000
5320 Data Services	7,744	6,869	6,600	6,600
5321 Phone Service	3,316	4,466	3,200	3,200
5331 Travel/Training	3,235	8,508	700	10,000
5335 Local Mileage Reimbursement	8,579	10,329	16,000	-

City of Duluth Minnesota - 2026 Budget

General Fund Expenditure Detail	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
Street Maintenance - 110-500-1920				
5356 Copier, Printer Lease & Supplies	-	-	500	500
5384 Refuse Disposal	12,169	10,618	9,200	9,200
5409 Fleet Services Charges	1,571,682	1,754,125	1,973,500	2,068,800
5412 Building Rental	29,873	27,389	45,000	45,000
5414 Software Licenses & Mtce Agreements	63,548	21,577	43,800	42,000
5415 Vehicle/Equip Rent (Short Term)	12,625	23,550	34,000	34,400
5418 Vehicle/Equip Rent (Long Term)	365,731	365,731	400,000	400,000
5441 Other Services & Charges	28,296	145,764	15,900	15,900
5700 Transfers Out to Special Rev Funds	742,800	-	-	-
TOTAL	4,427,806	3,580,734	4,481,800	4,141,800
DIVISION TOTAL	8,658,164	7,968,494	9,361,700	9,455,200
REVENUE SOURCE				
4240 Municipal State Aid	1,533,400	1,686,740	1,496,100	1,496,100
4260 St Louis County	138,411	138,411	138,400	138,400
4261 ISD 709	24,769	2,689	25,000	25,000
4636 Sale of Materials	5,302	3,663	5,000	5,000
4654 Other Reimbursements	30,713	59,714	50,000	50,000
4730 Transfer from Special Revenue Fund	336,100	353,000	355,000	400,500
4730 Transfer from Enterprise Funds	9,600	9,600	9,600	9,600
4730 Transfer from Public Utility Funds	865,000	900,000	900,000	900,000
DIVISION TOTAL	2,943,295	3,153,817	2,979,100	3,024,600

City of Duluth Minnesota - 2026 Budget

Engineering

www.duluthmn.gov/engineering/

The Engineering division is comprised of three distinct areas: Transportation Engineering, Utility Engineering, and Movable Bridges. The division strives to help the City achieve its identified priorities by providing industry leading engineering services, utility infrastructure & transportation planning & development, plan review and permitting services, as well as accurate mapping, locating and survey programs. In addition to conducting inspection services for the City's numerous bridges, the division is also responsible for the operation of the iconic Aerial Lift Bridge.

Budgeted FTE's	2023	2024	2025	2026	Difference
70 City Engineer	0.40	0.40	0.40	0.40	-
Chief Engineer					
70 Transportation	1.00	1.00	1.00	1.00	-
50 Senior Engineer	-	1.80	3.80	3.80	-
1115 Sr Project Engineer	1.00	-	-	-	-
Aerial Lift Bridge					
30 Supervisor	1.00	1.00	1.00	1.00	-
27,28 Bridge Operator	5.00	5.00	5.00	5.00	-
31 Sr Engineering Tech	3.25	3.20	2.20	2.20	-
35 Sr Engineering Spec	1.40	0.40	0.40	0.40	-
38 Project Engineer	2.00	2.00	-	-	-
126 Info Technician	0.20	0.20	0.20	0.20	-
28 Engineering Tech	-	-	1.00	1.00	-
129 Admin Info Specialist	0.20	0.20	0.20	0.20	-
Division Total	15.45	15.20	15.20	15.20	-

Expenditures	2023 Actual	2024 Actual	2025 Budget	2026 Proposed	Difference
Personal Services					
Permanent Salaries	1,278,436	1,413,273	1,400,900	1,549,900	149,000
Overtime	39,120	39,816	56,000	56,000	-
Other Wages	27,275	9,300	30,000	30,000	-
Total Salaries	1,344,831	1,462,389	1,486,900	1,635,900	149,000
Benefits	602,402	604,198	611,400	676,200	64,800
Other Expense					
Materials & Supplies	23,668	22,646	41,500	41,400	(100)
Services	47,582	35,349	68,800	74,200	5,400
Utility & Mtc	17,187	22,056	22,300	31,800	9,500
Other	28,809	877,991	41,800	35,000	(6,800)
Total Other Expense	117,246	958,042	174,400	182,400	8,000
Division Total	2,064,479	3,024,630	2,272,700	2,494,500	221,800

City of Duluth Minnesota - 2026 Budget

General Fund Expenditure Detail	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
Engineering - 110-500-1930				
PERSONAL SERVICES				
5100 Permanent Salaries	1,278,436	1,413,273	1,400,900	1,549,900
5101 Premium Pay	39,120	39,816	56,000	56,000
5103 Other Wages	27,275	9,300	30,000	30,000
TOTAL	1,344,831	1,462,389	1,486,900	1,635,900
EMPLOYEE BENEFITS				
5118 Meal Allowance	15	120	200	200
5121 PERA Retirement	97,299	103,414	108,000	119,200
5122 FICA - Social Security	80,206	87,571	92,300	101,500
5123 FICA - Medicare	18,746	20,480	21,600	23,700
5125 Dental Insurance	5,900	6,137	6,600	6,600
5126 Life Insurance	4,022	4,058	5,300	5,300
5127 Health Care Savings Plan (HCSP)	41,770	51,454	36,100	38,000
5128 Paid Family Leave	-	-	-	7,200
5130 Cafeteria Plan Benefits	353,282	329,920	341,300	374,500
5133 Health or Fitness Program	1,161	1,043	-	-
TOTAL	602,402	604,198	611,400	676,200
OTHER EXPENDITURES				
5200 Office Supplies	1,252	798	1,200	1,200
5201 Computer Supplies/Software	74	76	700	200
5203 Paper/Stationery/Forms	64	855	400	400
5205 Safety & Training Materials	1,242	763	1,400	1,400
5211 Cleaning/Janitorial Supplies	629	1,040	700	700
5212 Motor Fuels	3,796	4,302	4,300	3,500
5218 Uniforms	3,024	1,731	1,700	1,700
5219 Other Miscellaneous Supplies	714	49	400	500
5220 Repair & Maintenance Supplies	7,229	3,270	17,400	17,400
5240 Small Tools	1,602	337	2,200	2,200
5241 Small Equip-Office/Operating	3,101	7,406	3,900	4,200
5242 Survey Equipment and Supplies	943	2,020	7,200	8,000
5303 Engineering Services	29,426	14,107	39,900	39,900
5319 Other Professional Services	-	-	100	100
5320 Data Services	1,610	1,687	2,200	2,200
5321 Phone Service	3,710	5,241	4,700	4,700
5322 Postage	73	1,236	300	300
5331 Travel/Training	11,417	12,481	19,100	24,600

City of Duluth Minnesota - 2026 Budget

General Fund Expenditure Detail	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
Engineering - 110-500-1930 continued				
5335 Local Mileage Reimbursement	-	-	400	400
5355 Printing & Copying	565	87	1,000	1,000
5356 Copier, Printer Lease & Supplies	232	55	600	500
5384 Refuse Disposal	549	455	500	500
5404 Equipment/Machinery Repair & Mtc	4,725	1,685	13,500	13,000
5409 Fleet Services Charges	12,463	20,371	8,800	18,800
5411 Land Rental/Easements	-	-	500	500
5414 Software Licenses & Mtc Agreement	21,654	15,892	27,600	20,000
5433 Dues & Subscription	2,281	810	4,700	4,700
5435 Books & Pamphlets	150	-	400	400
5438 Licenses	120	546	-	800
5441 Other Services & Charges	3,640	2,915	8,200	8,200
5450 Laundry	564	578	400	400
5700 Interfund Transfers Out	400	857,250	-	-
TOTAL	117,246	958,042	174,400	182,400
DIVISION TOTAL	2,064,479	3,024,630	2,272,700	2,494,500
REVENUE SOURCE				
4152 Excavation Permits	25,961	23,732	25,000	25,000
4170 Miscellaneous Permits	105,576	142,094	110,000	110,000
4370 Engineering Services	-	-	150,000	150,000
4472 Administrative Fines	365	-	500	500
4631 Media Sales	9	31	500	500
4654 Other Reimbursements	-	60	-	-
4730 Transfer from Special Rev	63,900	67,100	67,400	76,000
DIVISION TOTAL	195,811	233,017	353,400	362,000

City of Duluth Minnesota - 2026 Budget

Transfers and Other Functions

This department is a reporting agency that accounts for transfers to other funds and for miscellaneous activities and services that are not directly attributable or easily distributed to operating departments.

General Fund Expenditure	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
EXPENDITURES				
Citywide Dues & Lobbying	207,937	161,822	205,000	205,000
Citywide Communications	170,906	395,307	181,500	181,500
Miscellaneous	830,181	904,062	784,300	668,200
Civic Affairs and Awards	35,878	17,154	17,000	17,000
Business Improvement District	430,776	441,394	370,000	370,000
Public Access Television	182,000	182,000	182,000	182,000
Sales Tax Administration	85,022	-	-	-
Parking Fine	23,526	15,932	45,000	40,000
Capital Program - CEP	741,476	5,567	-	-
Unemployment Compensation	58,532	26,525	46,000	46,000
Benefits Administration	148,120	121,092	95,000	95,000
Retiree Medical & Life Insurance	9,072,973	9,138,099	3,205,000	3,210,000
Self Insurance Contribution	2,400,000	2,699,500	3,759,900	2,800,000
Transfers and Accruals	3,107,265	15,979,159	500,000	608,500
Interfund Transfers to Special Rev Funds	559,616	11,562,656	186,700	50,000
Interfund Transfers to Capital Projects	337,372	4,027,084	-	-
Interfund Transfers to Enterprise Funds	2,737,400	1,105,430	-	-
Interfund Transfers to Internal Svc Funds	-	9,007	-	-
DEPARTMENT TOTAL	21,128,980	46,791,790	9,577,400	8,473,200

City of Duluth Minnesota - 2026 Budget

Transfers and Other Functions

General Fund Revenue	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
REVENUE SOURCE				
4233 State of MN PERA Contribution	103,420	1,268,031	-	-
4500 Assessments Service Charge	430,776	441,394	370,000	370,000
4639 Sale of Equipment	115,633	-	-	-
4654 Other Reimbursements	1,293,149	5,997,587	-	-
4730 Transfer from Special Revenue	10,745,608	17,556,102	537,500	1,000,000
4730 Transfers From Capital Projects	-	12,818	-	-
4730 Transfer from Enterprise Funds	-	1,865,684	-	-
4755 Lease Proceeds	-	221,027	-	-
4999 General Fund Reserves	-	-	450,000	150,000
DEPARTMENT TOTAL	12,688,586	27,362,643	1,357,500	1,520,000

City of Duluth Minnesota - 2026 Budget

Funds

Parks
 Special Projects
 Police Grant Programs
 Capital Equipment
 Economic Development
 Community Investment
 Energy Management
 Home Investments Partnerships Program
 Community Development
 Community Development Admin
 Workforce Development
 Senior Employment
 Other Postemployment Benefits
 DECC Revenue
 Street System Maintenance Utility
 Street Improvement Sales Tax
 Street Lighting Fund

Special Revenue Funds

Special Revenue funds account for specific financial resources (other than special assessments, expendable trusts or other major capital projects) that are restricted to expenses for specific purposes.

Special revenue funds are like piggy banks where money is saved in separate funds for specific purposes, such as buying new playground equipment for our parks or disbursing tourism tax funds. They're used by governments to keep track of money earmarked for particular projects or services, like building roads or providing street lights. It's a way to make sure the money is used for what it's supposed to be used for.

	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
FUND BALANCE - JANUARY 1	139,178,234	177,415,522	196,478,505	194,626,912
REVENUES				
Taxes	17,816,511	17,799,463	16,477,200	16,927,200
Intergovernmental	15,080,525	13,264,773	11,082,102	11,234,074
Investment Income	31,303,204	12,233,933	12,742,500	11,400,000
Licenses and Fines	275,689	259,214	209,400	232,900
Charges for Services	191,843	127,391	218,626	145,000
Other Financing Sources	3,470,485	3,683,366	8,558,911	6,042,469
Miscellaneous	10,677,197	7,483,383	13,807,082	14,050,075
Transfers In	7,662,697	16,821,212	5,144,000	4,715,400
TOTAL REVENUES	86,478,150	71,672,736	68,239,821	64,747,118
EXPENSES				
Personal Services	13,905,143	11,619,949	19,000,741	19,274,419
Supplies	1,213,185	1,376,281	1,424,528	1,425,495
Other Services and Charges	12,030,202	18,417,547	10,566,119	10,378,240
Utilities	958,770	1,101,666	1,200,000	1,210,000
Transfers	14,608,897	14,798,729	29,067,311	23,213,576
Capital Outlay	5,524,666	5,295,581	8,832,715	6,333,700
TOTAL EXPENSES	48,240,863	52,609,753	70,091,414	61,835,430
FUND BALANCE - DECEMBER 31	177,415,522	196,478,505	194,626,912	197,538,600

City of Duluth Minnesota - 2026 Budget

Parks

205

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

	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
FUND BALANCE - JANUARY 1	2,511,215	1,979,670	3,499,841	3,499,841
REVENUES				
Property Tax Levy	2,868,649	2,859,573	2,880,000	2,880,000
Licenses & Permits	107,949	100,611	74,300	99,900
Intergovernmental Revenue	559,110	1,167,068	-	-
Investment Income	19,285	(2,723)	-	-
Miscellaneous	463,145	433,734	91,400	155,200
Interfund Transfers In	567,574	1,403,001	136,700	-
TOTAL REVENUES	4,585,713	5,961,264	3,182,400	3,135,100
EXPENSES				
Personal Services	1,809,045	1,996,153	2,081,900	2,310,900
Supplies	369,606	341,293	245,500	250,400
Other Services and Charges	1,759,024	1,520,914	499,200	218,000
Interfund Transfers Out	337,364	303,424	-	-
Capital Outlay	842,219	279,309	355,800	355,800
TOTAL EXPENSES	5,117,258	4,441,094	3,182,400	3,135,100
FUND BALANCE - DECEMBER 31	1,979,670	3,499,841	3,499,841	3,499,841
BUDGETED FTE'S	2023	2024	2025	2026
1130 Manager Parks & Recreation	1.00	1.00	1.00	1.00
1080 Assistant Manager	1.00	1.00	2.00	2.00
133 Budget & Operations Analyst	0.20	0.20	0.20	0.20
131 Grant Coordinator	0.75	0.75	0.75	-
127 Admin Clerical Specialist	1.00	1.00	1.00	1.00
34 Natural Resources Coordinator	0.50	0.50	0.50	0.50
34 Senior Parks Planner	1.00	1.00	1.00	1.00
32 Project Coordinator	1.00	1.00	-	1.00
30 Trails Coordinator	1.00	1.00	1.00	1.00
29 Parks Permit Coordinator	1.00	1.00	1.00	1.00
27 Project Technician	1.00	1.00	1.00	0.75
27 Recreation Specialist	5.00	5.00	5.00	5.75
Division Total	14.45	14.45	14.45	15.20

City of Duluth Minnesota - 2026 Budget

Special Projects

210

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

	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
FUND BALANCE - JANUARY 1	2,033,016	6,476,242	6,809,090	6,809,090
REVENUES				
Licenses and Fines	41,708	33,847	35,100	33,000
Intergovernmental Revenue	5,333,095	1,008,482	593,000	813,800
Charges for Services	190,312	114,924	142,500	121,000
Investment Income	(14,764)	19,451	-	-
Miscellaneous	1,196,998	1,328,421	1,158,100	1,046,500
Interfund Transfers In	544,900	942,000	-	-
TOTAL REVENUES	7,292,249	3,447,125	1,928,700	2,014,300
EXPENSES				
Pay	376,918	440,227	587,100	463,700
Personal Services - Other	72,181	87,091	-	-
Supplies	77,634	194,026	66,300	52,400
Other Services and Charges	759,172	856,592	602,000	610,200
Interfund Transfers Out	1,379,537	1,088,184	673,300	888,000
Capital Outlay	183,581	448,157	-	-
TOTAL EXPENSES	2,849,023	3,114,277	1,928,700	2,014,300
FUND BALANCE - DECEMBER 31	6,476,242	6,809,090	6,809,090	6,809,090

City of Duluth Minnesota - 2026 Budget

Police Grant Programs

215

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

	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
FUND BALANCE - JANUARY 1	191,806	71,935	133,589	133,589
REVENUES				
Intergovernmental Revenue	2,589,095	3,054,433	945,000	1,394,455
Fines and Forfeits	125,132	124,756	100,000	100,000
Investment Income	702	409	-	-
Miscellaneous	8,653	6,618	-	-
Interfund Transfers In	-	1,760	-	-
TOTAL REVENUES	2,723,581	3,187,977	1,045,000	1,494,455
EXPENSES				
Benefits	5	-	-	-
Supplies	54,009	35,314	100,000	100,000
Other Services and Charges	1,208,985	1,005,149	223,500	629,690
Interfund Transfers Out	1,554,693	1,657,478	721,500	764,765
Capital Outlay	25,760	428,381	-	-
TOTAL EXPENSES	2,843,452	3,126,323	1,045,000	1,494,455
FUND BALANCE - DECEMBER 31	71,935	133,589	133,589	133,589

City of Duluth Minnesota - 2026 Budget

Capital Equipment

250

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

	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
FUND BALANCE - JANUARY 1	3,578,802	3,271,391	8,701,635	8,070,235
REVENUES				
Investment Income	113,811	106,897	-	-
Miscellaneous	-	170,110	-	105,100
Interfund Transfers In	-	5,145,458	105,200	-
Other Financing Sources	3,470,421	3,683,217	7,403,900	4,724,800
TOTAL REVENUES	3,584,232	9,105,683	7,509,100	4,829,900
EXPENSES				
Other Services and Charges	62,359	93,254	200,000	200,000
Capital Outlay	3,829,283	3,582,185	7,940,500	5,210,500
TOTAL EXPENSES	3,891,642	3,675,439	8,140,500	5,410,500
FUND BALANCE - DECEMBER 31	3,271,391	8,701,635	8,070,235	7,489,635

City of Duluth Minnesota - 2026 Budget

Economic Development

255

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

	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
FUND BALANCE - JANUARY 1	1,028,845	2,205,826	3,247,551	3,255,492
REVENUES				
Intergovernmental Revenue	1,750	524	180,000	150,000
Investment Income	3,248	931	-	-
Miscellaneous	273,602	55,537	50,557	56,849
Interfund Transfers In	920,860	2,436,000	-	-
TOTAL REVENUES	1,199,460	2,492,992	230,557	206,849
EXPENSES				
Other Services and Charges	22,478	1,451,267	222,616	198,861
TOTAL EXPENSES	22,478	1,451,267	222,616	198,861
FUND BALANCE - DECEMBER 31	2,205,826	3,247,551	3,255,492	3,263,480

City of Duluth Minnesota - 2026 Budget

Community Investment Fund

256

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

	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
FUND BALANCE - JANUARY 1	26,474,776	31,634,458	37,507,885	37,507,885
REVENUES				
Investment Income	5,754,657	6,517,687	537,500	1,000,000
TOTAL REVENUES	5,754,657	6,517,687	537,500	1,000,000
EXPENSES				
Interfund Transfers Out	594,975	644,260	537,500	1,000,000
TOTAL EXPENSES	594,975	644,260	537,500	1,000,000
FUND BALANCE - DECEMBER 31	31,634,458	37,507,885	37,507,885	37,507,885

City of Duluth Minnesota - 2026 Budget

Energy Management

257

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

	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
FUND BALANCE - JANUARY 1	187,140	(20,378)	10,983	62,649
REVENUES				
Intergovernmental Revenue	255,888	934,999	976,580	716,600
Investment Income	9,806	4,170	-	-
Miscellaneous	27,084	171,833	45,000	10,000
Charges for Services	-	7,420	24,000	24,000
Interfund Transfers In	226,000	291,500	297,600	160,900
Other Financing Sources	-	-	1,011,981	910,300
TOTAL REVENUES	518,778	1,409,922	2,355,161	1,821,800
EXPENSES				
Personal Services	169,082	255,929	237,224	-
Supplies	2,185	-	678	-
Other Services and Charges	339,195	1,028,617	1,969,378	1,821,800
Capital Outlay	215,833	94,015	94,015	-
Interfund Transfers Out	-	-	2,200	-
TOTAL EXPENSES	726,296	1,378,561	2,303,495	1,821,800
FUND BALANCE - DECEMBER 31	(20,378)	10,983	62,649	62,649
BUDGETED FTE'S	2023	2024	2025	2026
32 Project Coordinator	1.00	1.00	1.00	-
32 Project Coordinator - CER Grant	-	1.75	0.60	-
Total	1.00	2.75	1.60	-

City of Duluth Minnesota - 2026 Budget

Home Investment Partnerships Program

260

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

	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
FUND BALANCE - JANUARY 1	(26,606)	(322,175)	(21,709)	(21,709)
REVENUES				
Intergovernmental Revenue	262,699	717,980	2,486,390	2,506,764
TOTAL REVENUES	262,699	717,980	2,486,390	2,506,764
EXPENSES				
Other Services and Charges	558,268	417,514	2,486,390	2,506,764
TOTAL EXPENSES	558,268	417,514	2,486,390	2,506,764
FUND BALANCE - DECEMBER 31	(322,175)	(21,709)	(21,709)	(21,709)

City of Duluth Minnesota - 2026 Budget

Community Development

262

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

	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
FUND BALANCE - JANUARY 1	(84,132)	(623,915)	(114,637)	(114,637)
REVENUES				
Intergovernmental Revenue	2,594,804	3,018,339	2,562,192	2,548,668
Investment Income	-	-	5,000	-
TOTAL REVENUES	2,594,804	3,018,339	2,567,192	2,548,668
EXPENSES				
Other Services and Charges	3,088,075	2,507,445	2,567,192	2,548,668
Interfund Transfers Out	46,512	1,615	-	-
TOTAL EXPENSES	3,134,587	2,509,060	2,567,192	2,548,668
FUND BALANCE - DECEMBER 31	(623,915)	(114,637)	(114,637)	(114,637)

City of Duluth Minnesota - 2026 Budget

Community Development Administration

265

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

	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
FUND BALANCE - JANUARY 1	(4,258)	(4,258)	(4,258)	(4,258)
REVENUES				
Miscellaneous	652,052	605,649	920,289	890,789
Interfund Transfers In	4,011	13,053	-	
TOTAL REVENUES	656,064	618,702	920,289	890,789
EXPENSES				
Personal Services	642,876	596,871	837,400	807,900
Supplies	-	239	5,200	5,500
Other Services and Charges	13,188	21,591	35,978	35,678
Interfund Transfers Out	-	-	39,311	39,311
Capital Outlay	-	-	2,400	2,400
TOTAL EXPENSES	656,064	618,702	920,289	890,789
FUND BALANCE - DECEMBER 31	(4,258)	(4,258)	(4,258)	(4,258)
BUDGETED FTE'S	2023	2024	2025	2026
1100 Manager Planning & Community Dev	0.50	0.50	0.50	0.50
1105 Supervisor, Land Use	-	-	0.40	-
138 Senior Housing Developer	0.50	0.50	0.50	0.50
138 Senior Planner	1.25	1.25	1.25	1.20
135 Economic Developer	0.75	0.75	-	-
133 Planner II	2.00	2.00	1.00	1.00
131 Grant Coordinator	2.00	2.00	1.00	1.00
129 Administrative Info Specialist	0.75	0.75	0.75	0.75
129 Planner I	-	-	2.00	2.00
DIVISION TOTAL	7.75	7.75	7.40	6.95

City of Duluth Minnesota - 2026 Budget

Workforce Development

268

Special Revenue fund which accounts for monies received through the Minnesota Department of Employment and Economic Development, St. Louis County, and other sources to provide job training and employment opportunities for economically disadvantaged, unemployed, and underemployed persons as well as youth between the ages of 14 and 24. The current budget figures represent preliminary estimates only and are subject to change as grants are appropriated by the State and approved by the City Council.

	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
FUND BALANCE - JANUARY 1	732,819	888,773	636,505	636,505
REVENUES				
Intergovernmental Revenue	3,162,121	3,054,140	3,019,003	2,783,984
Investment Income	1,670	2,702	-	-
Charges for Services	-	-	52,126	-
Miscellaneous	190,701	185,472	194,531	124,705
Interfund Transfers In	23,660	101,000	50,000	50,000
Other Financing Sources	-	-	143,030	357,369
TOTAL REVENUES	3,378,152	3,343,313	3,458,690	3,316,058
EXPENSES				
Personal Services	2,032,334	2,422,340	2,379,829	2,426,292
Supplies	9,529	17,809	2,150	10,095
Other Services and Charges	1,180,335	1,155,433	1,076,711	879,671
TOTAL EXPENSES	3,222,198	3,595,581	3,458,690	3,316,058
FUND BALANCE - DECEMBER 31	888,773	636,505	636,505	636,505
BUDGETED FTE'S				
90 Director, Workforce Development	1.00	1.00	1.00	1.00
40 Operations Manager Workforce Dev	1.00	1.00	1.00	1.00
132 Workforce Dev Tech II	5.00	4.00	5.00	5.00
131 Employment Technician	6.64	5.60	2.64	2.60
130 Workforce Dev Tech I	3.00	5.00	7.00	8.00
126 Information Technician	2.00	2.00	2.00	2.00
23 Digital Navigator	-	0.68	0.80	0.68
DIVISION TOTAL	18.64	19.28	19.44	20.28

City of Duluth Minnesota - 2026 Budget

Senior Employment

270

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

	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
FUND BALANCE - JANUARY 1	(736)	(2,553)	(140)	(140)
REVENUES				
Intergovernmental Revenue	321,963	308,808	319,937	319,803
TOTAL REVENUES	321,963	308,808	319,937	319,803
EXPENSES				
Personal Services	296,839	289,343	317,283	318,495
Other Services and Charges	12,253	17,052	2,654	1,308
Transfers Out	14,688	-	-	
TOTAL EXPENSES	323,780	306,395	319,937	319,803
FUND BALANCE - DECEMBER 31	(2,553)	(140)	(140)	(140)
BUDGETED FTE'S	2023	2024	2025	2026
132 Workforce Dev Tech II	1.00	1.00	1.00	1.00
DIVISION TOTAL	1.00	1.00	1.00	1.00

City of Duluth Minnesota - 2026 Budget

Other Postemployment Benefits

280

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

	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
FUND BALANCE - JANUARY 1	84,359,568	108,485,407	107,175,414	112,195,414
REVENUES				
Investment Income	25,360,282	5,541,140	12,200,000	10,400,000
Miscellaneous	7,803,884	4,434,606	11,301,205	11,614,932
TOTAL REVENUES	33,164,166	9,975,746	23,501,205	22,014,932
EXPENSES				
Benefits	7,809,848	4,444,370	11,301,205	11,614,932
Other Services and Charges	1,228,479	6,841,370	20,000	20,000
Interfund Transfers Out	-	-	7,160,000	7,160,000
TOTAL EXPENSES	9,038,327	11,285,739	18,481,205	18,794,932
FUND BALANCE - DECEMBER 31	108,485,407	107,175,414	112,195,414	115,415,414

City of Duluth Minnesota - 2026 Budget

DECC Revenue

281

Special revenue fund established to account for the 0.75% food & beverage tax and the DECC pledged lodging tax dedicated to its support and maintenance. Revenues in the fund will be used to pay debt service on the DECC expansion bonds.

	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
FUND BALANCE - JANUARY 1	4,719,886	5,089,683	5,399,652	6,698,652
REVENUES				
Investment Income	20,959	14,751	-	-
Interfund Transfers In	4,632,892	4,677,057	4,554,500	4,554,500
TOTAL REVENUES	4,653,851	4,691,808	4,554,500	4,554,500
EXPENSES				
Other Services and Charges	1,247,154	1,244,889	-	-
Transfers Out	3,036,900	3,136,950	3,255,500	3,336,500
TOTAL EXPENSES	4,284,054	4,381,839	3,255,500	3,336,500
FUND BALANCE - DECEMBER 31	5,089,683	5,399,652	6,698,652	7,916,652

City of Duluth Minnesota - 2026 Budget

Street System Maintenance Utility

290

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

	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
FUND BALANCE - JANUARY 1	4,374,951	5,873,365	6,053,784	3,911,884
REVENUES				
Property Tax	2,278,360	2,273,421	2,300,000	2,300,000
Investment Income	15,837	10,491	-	-
Other Financing Sources	65	149	-	-
Interfund Transfers In	742,800	33,961	-	-
TOTAL REVENUES	3,037,062	2,318,021	2,300,000	2,300,000
EXPENSES				
Personal Services	296,809	467,524	557,400	557,400
Supplies	523,378	464,908	646,500	646,500
Other Services and Charges	202,725	106,596	248,000	315,000
Interfund Transfers Out	214,057	680,476	2,550,000	440,000
Capital Outlay	301,678	418,099	440,000	700,000
TOTAL EXPENSES	1,538,648	2,137,603	4,441,900	2,658,900
FUND BALANCE - DECEMBER 31	5,873,365	6,053,784	3,911,884	3,552,984

City of Duluth Minnesota - 2026 Budget

Street Improvement Sales Tax

291

Additional half percent general sales tax dedicated to street improvement.

	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
FUND BALANCE - JANUARY 1	7,552,370	10,278,879	15,291,846	10,366,846
REVENUES				
City Sales Tax	10,149,696	10,150,053	8,750,000	9,200,000
Investment Income	12,234	12,137	-	-
Interfund Transfers In	-	1,776,423	-	-
TOTAL REVENUES	10,161,930	11,938,613	8,750,000	9,200,000
EXPENSES				
Other Services and Charges	42,511	-	-	-
Interfund Transfers Out	7,328,846	6,881,942	13,675,000	9,200,000
Capital Outlay	64,063	43,704	-	-
TOTAL EXPENSES	7,435,421	6,925,646	13,675,000	9,200,000
FUND BALANCE - DECEMBER 31	10,278,879	15,291,846	10,366,846	10,366,846

City of Duluth Minnesota - 2026 Budget

Street Lighting

550

The Street Lighting Utility was created in 2009 as a self-supporting enterprise fund to provide for the operation, maintenance and improvement of the street lighting and traffic control systems. In 2020 the street lighting fee ended, and the fund became a special revenue fund that is funded by property taxes.

	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
FUND BALANCE - JANUARY 1	1,548,772	2,133,171	2,151,475	1,619,575
REVENUE				
Property Tax	2,519,805	2,516,417	2,547,200	2,547,200
Investment Income	5,477	5,889	-	-
Miscellaneous	61,078	91,403	46,000	46,000
Licenses and Permits	900	-	-	-
Charges for Services	1,531	5,048	-	-
TOTAL REVENUES	2,588,791	2,618,757	2,593,200	2,593,200
EXPENSES				
Personal Services	399,206	620,102	701,400	774,800
Supplies	176,844	322,691	358,200	360,600
Other Services and Charges	305,999	149,862	412,500	392,600
Utilities	958,770	1,101,666	1,200,000	1,210,000
Interfund Transfers Out	101,325	404,400	453,000	385,000
Capital Outlay	62,248	1,732	-	65,000
TOTAL EXPENSES	2,004,392	2,600,453	3,125,100	3,188,000
FUND BALANCE - DECEMBER 31	2,133,171	2,151,475	1,619,575	1,024,775
BUDGETED FTE'S	2023	2024	2025	2026
50 Senior Engineer	-	0.20	0.20	0.20
34 Traffic Operations Coordinator	1.00	1.00	1.00	1.00
33 Traffic Operations Electrician	3.00	3.00	3.00	3.00
27 Signal Maintenance Worker	1.00	1.00	1.00	1.00
9 Executive Assistant Confidential	0.10	0.10	0.10	0.10
Department Total	5.10	5.30	5.30	5.30

City of Duluth Minnesota - 2026 Budget

Funds

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

Debt Service Funds

Debt Service Funds account for the accumulation of resources for, and the payment of, long term principal, interest and related costs. The City is meeting all of its debt service policy statements.

	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
FUND BALANCE - JANUARY 1	16,978,520	17,548,981	18,429,587	19,649,687
REVENUES				
Taxes and Tax Increment	7,841,534	7,994,841	8,075,300	8,095,500
Special Assessments	35,836	26,525	15,000	10,000
Miscellaneous	499,613	591,182	395,200	479,500
Other Financing Sources	8,242,034	8,542,364	8,936,700	8,163,000
TOTAL REVENUES	16,619,017	17,154,912	17,422,200	16,748,000
EXPENSES				
Debt Service Payments	14,696,568	14,877,586	14,955,300	15,551,500
Miscellaneous	1,351,989	1,396,720	1,246,800	1,225,100
TOTAL EXPENSES	16,048,556	16,274,306	16,202,100	16,776,600
FUND BALANCE - DECEMBER 31	17,548,981	18,429,587	19,649,687	19,621,087

City of Duluth Minnesota - 2026 Budget

Debt Service Funds Narrative

2025 DEBT STATUS

The ratio of net direct bonded debt to assessed and market valuations, and the amount of bonded debt per capita are useful indicators of the City's debt position. Net direct bonded debt is considered to be tax supported, and is levied by taking the gross bonded debt of the City and subtracting allowable deductions for various revenue, tax increment, and special assessment issues. Estimated net direct bonded debt as of December 31, 2025 as it pertains to the City of Duluth is estimated as follows:

Total Gross Bonded Debt	\$123,545,767
Less:	
City - general obligation bonds paid by parking revenues	12,135,767
City - general obligation bonds paid by golf revenues	1,840,000
City - general obligation bonds paid by other revenues	50,340,000
Tax Abatement Bonds	6,370,000
Utility bonds paid from Enterprise Funds	<u>18,640,000</u>
Net Direct Bonded Debt	<u>\$34,220,000</u>

The City's debt is shown in the following table as a share of market value and per capita. The general obligation debt is limited by State Statute to 2.0 % of market value or \$214.3 million.

Year	Amount (in thousands)	Percent of Market Value	Dollars Per Capita
2025	\$34,220	0.3	\$395
2024	\$35,975	0.4	\$415
2023	\$36,640	0.4	\$423
2022	\$37,132	0.4	\$429
2021	\$37,870	0.5	\$437
2020	\$37,775	0.5	\$438
2019	\$37,140	0.6	\$431
2018	\$38,220	0.6	\$443
2017	\$38,200	0.6	\$443
2016	\$38,515	0.7	\$446
2015	\$38,950	0.7	\$452

The preceding table used an estimated taxable market value of \$10,712,854,750 and a population of 86,697, as reported in the 2020 census.

City of Duluth Minnesota - 2026 Budget

Debt Service Funds Narrative

The following tables provide specific information relative to the 2025 status of the debt service funds of the City. The appropriation budgets of each specific debt fund follow this presentation.

<u>General Obligation Bonds:</u>	<u>Issue Date</u>	<u>Outstanding 12/31/2025</u>	<u>2026 Levy Requirements</u>
Miller Hill Flats Abatement	-		18,400
Cityview Flats Abatement	-		22,900
Firststreet Lofts Abatement	-		24,000
Bluffs Senior Housing Abatement	-		20,000
Costco Abatement	-		105,000
Sofidel Abatement	-		60,000
Cirrus Abatement	-		60,000
Police Station	10/9/2019	6,465,000	1,118,500
Lakewalk & Cross City	12/18/2013	470,000	129,400
Lakewalk	10/21/2020	3,180,000	323,400
Equipment	11/3/2021	1,710,000	918,800
Equipment	11/1/2022	2,140,000	783,000
Equipment	11/8/2023	2,775,000	781,500
Equipment	10/30/2024	3,430,000	802,300
Equipment	2025	3,685,000	813,200
Capital Improvement Projects	11/9/2016	265,000	140,400
Capital Improvement Projects	11/21/2017	510,000	180,400
Capital Improvement Projects	10/17/2018	610,000	173,500
Capital Improvement Projects	10/9/2019	680,000	157,800
Capital Improvement Projects	10/21/2020	1,045,000	191,600
Capital Improvement Projects	11/3/2021	1,135,000	194,800
Capital Improvement Projects	11/1/2022	1,425,000	218,800
Capital Improvement Projects	11/8/2023	1,670,000	231,700
Capital Improvement Projects	10/30/2024	1,815,000	239,500
Capital Improvement Projects	2025	2,230,000	271,500
TOTAL DEBT SERVICE			7,980,400
5% Additional required by law (1)			383,480
			8,363,880
Less: Cash on hand			(799,680)
NET DEBT LEVY - Total required by taxation			7,564,200

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

City of Duluth Minnesota - 2026 Budget

Debt Service Funds Narrative

The general obligation annual debt service requirements to maturity are as follows:

Year Ending December 31	General Obligation Bonds		General Obligation Certificates		General Obligation Tax Abatement	
	Interest	Principal	Interest	Principal	Interest	Principal
2026	2,829,727	7,620,000	539,621	3,390,000	144,112	985,000
2027	2,603,059	7,355,000	393,973	3,585,000	124,227	1,005,000
2028	2,298,047	7,745,000	246,835	2,875,000	101,758	1,030,000
2029	1,978,313	7,525,000	134,601	2,215,000	77,401	1,045,000
2030	1,656,005	7,355,000	56,071	1,530,000	51,839	1,075,000
2031-2035	3,770,459	27,785,000	12,640	790,000	39,060	1,230,000
2036-2040	988,934	2,955,000	-	-	-	-
2041-2045	594,941	905,000	-	-	-	-
2046-2050	399,751	820,000	-	-	-	-
2051-2055	150,185	1,060,000	-	-	-	-
Total	\$ 17,269,421	\$ 71,125,000	\$ 1,383,741	\$ 14,385,000	\$ 538,397	\$ 6,370,000

City of Duluth Minnesota - 2026 Budget

General Obligation Debt Fund - Tax Levy

310

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

	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
FUND BALANCE - JANUARY 1	8,175,623	8,049,172	7,915,175	7,904,875
REVENUES				
Property Taxes	7,287,732	7,474,538	7,564,200	7,564,200
Earnings on Investments	36,447	22,546	-	-
Other Sources	463,245	568,587	395,200	479,500
Transfer from Special Revenue	59,125	56,375	-	-
TOTAL REVENUES	7,846,549	8,122,046	7,959,400	8,043,700
EXPENSES				
Debt Service Payments				
- Bond Principal	5,710,000	5,910,000	5,830,000	6,015,000
- Bond Interest	1,420,288	1,419,689	1,358,600	1,378,100
Other Expenses				
- Tax Abatement	369,893	349,592	376,400	250,300
- Other Services and Charges	463,245	568,587	395,200	479,500
- Fiscal Agent and Bond Fees	9,575	8,175	9,500	9,500
TOTAL EXPENSES	7,973,000	8,256,043	7,969,700	8,132,400
FUND BALANCE - DECEMBER 31	8,049,172	7,915,175	7,904,875	7,816,175

City of Duluth Minnesota - 2026 Budget

General Obligation Debt Fund - Other Sources

320

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

	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
FUND BALANCE - JANUARY 1	8,429,433	9,229,512	10,161,904	11,326,204
REVENUES				
Earnings on Investments	32,290	21,896	-	-
Proceeds from Refunding Bond	-	-	-	-
Transfer from Capital Projects				
- DECC Improvement	2,684,425	2,787,050	2,903,400	2,987,400
- DECC Improvement - Seawall	352,475	349,900	352,100	349,100
Transfer from Special Revenue				
- Spirit Mountain	500,000	500,000	500,000	500,000
- Lakewalk Seawall Project	-	196,758	550,000	550,000
- St. Louis River Corridor	2,072,410	2,079,519	2,080,200	2,053,000
Funded by Others				
- Airport	1,073,651	1,077,706	1,078,400	1,078,300
- MSA Construction	790,000	805,000	815,000	-
- MSA Maintenance	36,150	24,300	12,300	-
- Spirit Mountain	-	-	-	-
- Airport - Cirrus	641,508	643,860	645,300	645,200
TOTAL REVENUES	8,182,909	8,485,989	8,936,700	8,163,000
EXPENSES				
Bond Principal	5,175,000	5,400,000	5,720,000	5,980,000
Bond Interest	2,202,580	2,147,897	2,046,700	2,178,400
Payment to Escrow Agent	-	-	-	-
Bond Issuance Expense	-	-	-	-
Fiscal Agents	5,250	5,700	5,700	7,600
TOTAL EXPENSES	7,382,830	7,553,597	7,772,400	8,166,000
FUND BALANCE - DECEMBER 31	9,229,512	10,161,904	11,326,204	11,323,204

City of Duluth Minnesota - 2026 Budget

Special Assessment Debt Service

325

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

	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
FUND BALANCE - JANUARY 1	21,266	41,396	63,480	74,480
REVENUES				
Construction Assessments	20,209	22,035	11,000	8,000
Earnings on Investments	(79)	49	-	-
TOTAL REVENUES	20,130	22,084	11,000	8,000
FUND BALANCE - DECEMBER 31	41,396	63,480	74,480	82,480

City of Duluth Minnesota - 2026 Budget

Street Improvement Debt Service

330

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

	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
FUND BALANCE - JANUARY 1	124,486	(49,112)	(44,622)	(40,622)
REVENUES				
Construction Assessments	15,627	4,490	4,000	2,000
TOTAL REVENUES	15,627	4,490	4,000	2,000
EXPENSES				
Bond Principal	185,000	-	-	-
Bond Interest	3,700	-	-	-
Fiscal Agent Fees	525	-	-	-
TOTAL EXPENSES	189,225	-	-	-
FUND BALANCE - DECEMBER 31	(49,112)	(44,622)	(40,622)	(38,622)

City of Duluth Minnesota - 2026 Budget

Tax Increment Debt Service

359

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

	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
FUND BALANCE - JANUARY 1	227,712	278,013	333,650	384,750
REVENUES				
Tax increments	553,802	520,303	511,100	531,300
TOTAL REVENUES	553,802	520,303	511,100	531,300
EXPENSES				
Other Miscellaneous Expenditures	5,079	500	-	-
Transfer to Enterprise Fund	498,422	464,166	460,000	478,200
TOTAL EXPENSES	503,501	464,666	460,000	478,200
FUND BALANCE - DECEMBER 31	278,013	333,650	384,750	437,850

City of Duluth Minnesota - 2026 Budget

Capital Project Funds

Funds

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

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

	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
FUND BALANCE - JANUARY 1	11,939,059	5,621,139	(5,060,595)	(9,429,240)
REVENUES				
Taxes	277,510	276,912	280,000	280,000
Intergovernmental	3,310,109	19,808,134	25,044,320	29,929,720
Miscellaneous	5,596,110	3,119,729	3,547,130	2,782,090
Other Financing Sources	8,631,550	12,646,728	17,240,000	12,115,000
TOTAL REVENUES	17,815,280	35,851,503	46,111,450	45,106,810
EXPENSES				
Current	135,656	51,372	71,000	-
Capital Outlay	23,997,544	46,481,865	50,409,095	43,476,455
TOTAL EXPENSES	24,133,200	46,533,237	50,480,095	43,476,455
FUND BALANCE - DECEMBER 31	5,621,139	(5,060,595)	(9,429,240)	(7,798,885)

City of Duluth Minnesota - 2026 Budget

Special Assessment

410

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

	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
FUND BALANCE - JANUARY 1	8,746	41,384	60,536	78,636
REVENUES				
Assessment Collections	32,777	33,290	18,100	18,800
Earnings on Investments	(139)	63	-	-
TOTAL REVENUES	32,638	33,353	18,100	18,800
EXPENSES				
Transfers Out	-	14,201	-	-
TOTAL EXPENSES	-	14,201	-	-
FUND BALANCE - DECEMBER 31	41,384	60,536	78,636	97,436

City of Duluth Minnesota - 2026 Budget

Permanent Improvement

411

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

	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
FUND BALANCE - JANUARY 1	986,727	6,292	(2,120,165)	(2,120,165)
REVENUES				
Current Property Taxes	276,151	275,553	280,000	280,000
Delinquent Property Taxes	1,359	1,359	-	-
Miscellaneous Federal Grants	442,440	3,018,081	4,532,000	10,405,700
State of Minnesota	106,257	685,004	8,591,000	3,774,300
Municipal State Aid	1,889,287	2,466,084	5,593,400	6,118,400
Investment Earnings	(2,583)	5,198	-	-
Transfers In				
Special Revenue Funds	798,228	1,323,642	2,070,000	300,000
Capital Project Funds	3,150	14,201	-	-
Public Utility Funds	-	-	765,000	2,165,000
TOTAL REVENUES	3,514,289	7,789,122	21,831,400	23,043,400
EXPENSES				
Improvements Other Than Buildings	3,982,705	9,472,912	21,831,400	23,043,400
Transfer to Debt Service				
Non-Capital Improvements	332,136	442,667	-	-
Transfer to Enterprise Funds	179,883	-	-	-
TOTAL EXPENSES	4,494,724	9,915,579	21,831,400	23,043,400
FUND BALANCE - DECEMBER 31	6,292	(2,120,165)	(2,120,165)	(2,120,165)

City of Duluth Minnesota - 2026 Budget

Street Improvement Program

440

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

	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
FUND BALANCE - JANUARY 1	4,776,573	4,107,375	316,430	(2,095,045)
REVENUES				
Investment Earnings	23,755	22,571	-	-
Other Reimbursements	305,055	-	-	-
Transfer In from General Fund	-	4,000,000	-	-
Transfer In from Special Revenue	6,753,695	5,430,037	14,405,000	9,650,000
Assessment Collections	513,325	212,742	130,500	119,600
TOTAL REVENUES	7,595,830	9,665,350	14,535,500	9,769,600
EXPENSES				
Improvements Other than Buildings	7,503,267	11,560,944	16,946,975	7,674,555
Other Uses	761,760	84,968	-	-
Transfers Out		1,810,383	-	-
TOTAL EXPENSES	8,265,027	13,456,295	16,946,975	7,674,555
FUND BALANCE - DECEMBER 31	4,107,375	316,430	(2,095,045)	0

City of Duluth Minnesota - 2026 Budget

Capital Improvement

450

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

	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
FUND BALANCE - JANUARY 1	1,605,258	(1,111,364)	(4,066,650)	(4,207,950)
REVENUES				
Federal Grant	3,196	3,575,235	1,734,500	6,150,000
State of Minnesota	-	8,601,944	3,579,000	1,500,000
Earnings on Investments	62,767	3,909	-	-
Other Sources	150,000	398,226	-	-
Transfer from General Fund	337,372	40,984	-	-
Transfer from Special Revenue	54,900	1,300,138	-	-
Transfer from Capital Projects	149,400	-	-	-
Bond Proceeds	3,790,000	1,815,000	3,178,000	2,178,000
Premium on bonds	122,007	207,309	-	-
TOTAL REVENUES	4,669,643	15,942,745	8,491,500	9,828,000
EXPENSES				
Bond Issuance Costs	135,656	51,372	71,000	-
Land	72,531	-	-	-
Capital Improvements	7,178,078	18,833,841	8,561,800	9,828,000
Transfers Out	-	12,818	-	-
TOTAL EXPENSES	7,386,265	18,898,031	8,632,800	9,828,000
FUND BALANCE - DECEMBER 31	(1,111,364)	(4,066,650)	(4,207,950)	(4,207,950)

City of Duluth Minnesota - 2026 Budget

Tourism & Recreational Projects

452

Capital Project fund established to account for bond proceeds for tourism and recreational projects both along the St Louis River Corridor and included in the Athletic Venue Reinvestment Initiative.

	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
FUND BALANCE - JANUARY 1	4,561,756	2,577,452	749,254	(1,084,716)
REVENUES				
Federal Grants	868,929	473,202	412,900	455,720
State of Minnesota	-	988,584	601,520	1,525,600
Earnings on Investments	194,621	121,446	-	-
Other Sources	554,525	698,201	220,530	465,690
Transfers In	384,805	139,500	-	-
TOTAL REVENUES	2,002,880	2,420,933	1,234,950	2,447,010
EXPENSES				
Capital Improvements	3,819,275	3,814,905	2,611,390	2,742,300
Other Uses	18,509	383,345	457,530	188,200
Transfers Out	149,400	50,881	-	-
TOTAL EXPENSES	3,987,184	4,249,131	3,068,920	2,930,500
FUND BALANCE - DECEMBER 31	2,577,452	749,254	(1,084,716)	(1,568,206)

City of Duluth Minnesota - 2026 Budget

Funds

Parking
Civic Center Public Ramp
Water
Gas
Sewer
Clean Water Surcharge
Stormwater

Enterprise Funds

Funds which account for operations that are financed and managed in a manner similar to private business enterprises- where the intent of the governing body is that the costs (including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered through user charges.

Enterprise funds are like mini-businesses within a government, providing goods or services to the public, like water or gas. They operate more like a business than a typical government department, charging fees for their services to cover their costs. Think of them as special accounts for things like running a city's parking services or managing a municipal golf course.

	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
REVENUES				
Operating	53,768,442	57,344,155	58,242,300	65,120,300
Non-Operating	6,674,734	31,751,496	37,162,300	71,688,200
Sales	44,143,745	34,613,088	50,041,600	54,531,800
TOTAL REVENUES	104,586,921	123,708,739	145,446,200	191,340,300
OPERATING EXPENSES				
Personal Services	20,165,918	27,308,923	26,410,100	27,852,000
Supplies	3,375,780	3,928,466	5,964,700	7,087,500
Other Services and Charges	18,682,491	27,258,646	20,643,600	22,905,400
Depreciation	7,106,814	6,842,808	8,011,000	7,923,100
Miscellaneous	3,171,873	2,991,271	3,466,000	3,336,500
Cost of Sales	23,994,788	20,308,825	30,500,000	33,600,000
Interfund Transfers	6,696,320	6,016,213	5,734,900	6,182,900
Non-Operating	13,179,980	22,362,095	16,410,600	89,157,500
TOTAL EXPENSES	96,373,964	117,017,246	117,140,900	198,044,900

City of Duluth Minnesota - 2026 Budget

Parking Fund

505

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

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

Estimated Income and Expense	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
REVENUES				
Operating Revenue	4,345,390	4,724,459	5,345,000	5,587,200
Non-Operating	1,637,289	18,838,825	935,300	935,300
	5,982,679	23,563,284	6,280,300	6,522,500
EXPENSES				
Personal Services	617,592	635,365	792,600	857,500
Supplies	43,482	42,843	43,300	58,700
Other Services and Charges	2,216,882	2,447,580	2,256,500	2,922,600
Utilities	166,020	169,311	199,300	204,000
Depreciation and Amortization	561,455	592,779	561,500	561,500
Improvements - Non-Capital	168,363	264,213	306,500	92,000
Debt Service - Interest	123,498	102,500	123,500	123,500
Transfers Out	1,422,900	1,422,900	1,422,900	1,422,900
	5,320,192	5,677,490	5,706,100	6,242,700
ESTIMATED OPERATING INCOME (LOSS)	662,487	17,885,794	574,200	279,800
BUDGETED FTE'S				
40 Parking Services Manager	1.00	1.00	1.00	1.00
326 Police Officer	1.00	1.00	1.00	1.00
32 Parking Services Leadworker	-	-	1.00	1.00
22 Parking Services Agent	6.00	6.00	5.00	5.00
Division Total	8.00	8.00	8.00	8.00

City of Duluth Minnesota - 2026 Budget

Parking Fund Estimated Budgetary Cash Balance

	2025 Projected	2026 Proposed
<u>OPERATING FUND</u>		
ESTIMATED UNRESTRICTED CASH AND DEBT SERVICE CASH	2,889,161	3,104,861
Estimated Operating Income (Loss)	574,200	279,800
<u>Other Sources</u>		
Depreciation	561,500	561,500
Total Other Sources	561,500	561,500
<u>Other Uses</u>		
Bond Principal Payments	920,000	945,000
Total Other Uses	920,000	945,000
ESTIMATED BUDGETARY YEAR END CASH BALANCE	3,104,861	3,001,161

City of Duluth Minnesota - 2026 Budget

Parking Fund

505

Revenue Detail	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
OPERATING REVENUES				
4371 Parking Meter Revenues	796,515	957,807	902,000	998,300
4373 Transient Parking	1,114,179	1,179,489	1,327,800	1,386,600
4374 Contract Parking	1,314,207	1,333,779	1,750,500	1,651,500
4375 Charging Station Revenue	-	2	-	-
4170 Miscellaneous Permits	72,575	191,957	131,700	208,400
4472 Administrative Fines	1,011,840	1,033,105	1,209,500	1,318,900
4315 Cost Allocation	22,000	23,500	23,500	23,500
4654 Other Reimbursements	5,346	4,820	-	-
4680 Damage or Losses Recovered	8,728	-	-	-
TOTAL OPERATING REVENUE	4,345,390	4,724,459	5,345,000	5,587,200
NON-OPERATING REVENUES				
4220 State of Minnesota	-	14,437,544	-	-
4601 Earnings on Investments	888	12,910	-	-
4730 Transfer in from Special Revenue Fur	701,117	75,633	-	-
4857 Capital Contributions	935,284	4,312,738	935,300	935,300
TOTAL NON-OPERATING REVENUES	1,637,289	18,838,825	935,300	935,300
TOTAL REVENUE	5,982,679	23,563,284	6,280,300	6,522,500

City of Duluth Minnesota - 2026 Budget

Parking Administration

505-015-1479

Expense Detail	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
PERSONAL SERVICES				
5100 Permanent Employees - Regular	107,834	115,164	114,600	125,600
TOTAL	107,834	115,164	114,600	125,600
EMPLOYEE BENEFITS				
5121 P.E.R.A.	7,556	9,263	8,300	9,200
5121 P.E.R.A., GASB 68	(2,841)	-	-	-
5122 F.I.C.A. Social Security	6,686	7,161	7,100	7,800
5123 F.I.C.A. Medicare	1,564	1,675	1,700	1,800
5125 Dental Insurance	396	408	400	400
5126 Life Insurance	270	270	400	400
5127 Health Care Savings Plan	5,294	5,635	2,400	2,700
5128 Paid Family Leave	-	-	-	600
5130 Cafeteria Plan Benefits	-	304	-	14,400
TOTAL	18,925	24,715	20,300	37,300
OPERATING EXPENSES				
5219 Other Miscellaneous Supplies	1,753	703	2,100	2,100
5331 Travel/Training	3,934	3,698	6,000	6,000
5335 Mileage Reimbursement	84	-	500	500
5441 Other Services and Charges	538	537	1,500	1,500
TOTAL	6,309	4,938	10,100	10,100
1479 TOTAL - ADMINISTRATION	133,068	144,817	145,000	173,000

City of Duluth Minnesota - 2026 Budget

Technology Center Ramp

505-015-1480-2510

Expense Detail	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
OPERATING EXPENSES				
5307 Admin/Management Fees	9,312	10,063	13,300	13,300
5310 Other Professional Services	400,648	321,822	292,200	318,000
5381 Electricity	37,750	39,579	46,500	46,500
5382 Water, Gas & Sewer	3,707	3,605	4,100	4,100
5384 Refuse Disposal	-	-	3,900	3,900
5386 Steam	18,442	18,337	23,000	23,000
5404 Equipment Maintenance/Repair	11,740	8,187	10,500	15,500
5405 Parking Lot Maintenance	3,991	29,785	32,700	15,000
5420 Depreciation	188,958	200,967	189,000	189,000
5493 Cost Allocation	28,100	28,100	28,100	30,600
TOTAL	702,648	660,444	643,300	658,900
2510 TOTAL - TECHNOLOGY CENTER RAMP	702,648	660,444	643,300	658,900

HART District Ramp

505-015-1480-2511

Expense Detail	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
OPERATING EXPENSES				
5307 Admin/Management Fees	4,958	4,958	6,400	6,400
5310 Contract Services	536,526	568,913	384,600	384,600
5381 Electricity	14,279	15,621	16,800	18,800
5382 Water, Gas & Sewer	2,231	2,368	2,400	2,800
5404 Equipment Maintenance/Repair	10,187	6,177	9,800	12,800
5405 Parking Lot Maintenance	-	119,698	97,500	12,000
5420 Depreciation	58,674	66,879	58,700	58,700
5493 Cost Allocation	28,100	28,100	28,100	30,600
TOTAL	654,955	812,714	604,300	526,700
2511 TOTAL - HART DISTRICT RAMP	654,955	812,714	604,300	526,700

City of Duluth Minnesota - 2026 Budget

Medical District Ramp

505-015-1480-2512

Expense Detail	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
OPERATING EXPENSES				
5307 Admin/Management Fees	9,408	10,064	12,900	12,900
5310 Contract Services	326,964	349,642	293,800	362,000
5381 Electricity	59,193	60,598	67,900	67,900
5382 Water, Gas & Sewer	21,548	19,270	28,900	30,900
5404 Equipment Maintenance/Repair	37,482	21,232	11,800	18,800
5405 Parking Lot Maintenance	-	39,081	45,500	15,000
5420 Depreciation	249,748	260,926	249,700	249,700
5481 Property Taxes	2,848	71,472	122,500	122,500
5493 Cost Allocation	28,100	28,100	28,100	30,600
5611 Bond Interest	73,116	51,986	73,100	73,100
5613 Interest from Bond Discount	50,382	50,515	50,400	50,400
5620 Fiscal Agents Fees	525	475	500	500
TOTAL	859,314	963,361	985,100	1,034,300
2512 TOTAL - MEDICAL DISTRICT RAMP	859,314	963,361	985,100	1,034,300

Municipal Lots

505-015-1480-2513

Expense Detail	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
OPERATING EXPENSES				
5307 Admin/Management Fees	12,935	9,512	15,900	15,900
5310 Contract Services	225,962	236,843	238,100	315,000
5381 Electricity	3,245	3,516	3,800	3,800
5382 Water, Gas & Sewer	5,625	6,415	5,900	6,200
5405 Parking Lot Maintenance	164,372	75,649	130,800	50,000
5420 Depreciation	33,096	33,096	33,100	33,100
5493 Cost Allocation	28,100	28,100	28,100	30,600
TOTAL	473,335	393,131	455,700	454,600
2513 TOTAL - MUNICIPAL LOTS	473,335	393,131	455,700	454,600

City of Duluth Minnesota - 2026 Budget

Medical District East Ramp

505-015-1480-2514

Expense Detail	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
OPERATING EXPENSES				
5307 Admin/Management Fees	-	3,600	14,400	14,400
5310 Contract Services	-	52,916	86,300	240,000
5381 Electricity	-	2,508	-	8,100
5382 Water, Gas & Sewer	-	-	-	3,900
5404 Equipment/Machinery Repair & Mtc	-	-	9,100	9,100
5441 Other Services & Charges	-	-	-	22,000
5420 Depreciation	-	147,205	-	-
5493 Cost Allocation Expenses	-	-	-	30,600
TOTAL	-	206,229	109,800	328,100
2513 TOTAL - MUNICIPAL LOTS	-	206,229	109,800	328,100

City of Duluth Minnesota - 2026 Budget

On Street Parking & Enforcement

505-015-1481

Expense Detail	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
PERSONAL SERVICES				
5100 Permanent Employees - Regular	306,643	325,369	415,900	467,600
5101 Permanent Employees - Overtime	18	257	-	-
5103 Other Wages	-	-	-	-
TOTAL	306,661	325,626	415,900	467,600
EMPLOYEE BENEFITS				
5121 P.E.R.A.	21,125	22,718	38,000	42,500
5122 F.I.C.A. Social Security	17,978	19,528	21,300	24,000
5123 F.I.C.A. Medicare	4,205	4,567	6,000	6,800
5125 Dental Insurance	2,178	2,142	3,000	3,100
5126 Life Insurance	1,485	1,418	2,500	2,500
5127 Health Care Savings Plan	23,502	11,661	8,700	9,600
5128 Paid Family Leave	-	-	-	2,100
5130 Cafeteria Plan Benefits	113,699	107,826	162,300	136,400
TOTAL	184,172	169,860	241,800	227,000
OPERATING EXPENSES				
5200 Office Supplies	690	795	1,100	1,200
5212 Motor Fuels	3,466	2,849	2,600	3,600
5218 Uniforms	2,069	699	2,500	2,500
5219 Other Miscellaneous Supplies	262	550	2,200	10,500
5241 Small Equipment	35,242	37,247	32,800	38,800
5306 Collection Services	70,167	20,701	103,600	105,600
5307 Admin/Management Fees	7,256	7,842	8,300	8,300
5310 Contract Services	367,908	412,771	370,200	370,200
5355 Printing & Copying Services	5,181	-	-	-
5409 Fleet Service Charges	12,984	12,896	16,900	11,200
5414 Software Lic & Mtc Agreements	1,320	1,680	1,200	300
5420 Depreciation	30,979	30,912	31,000	31,000
5427 Credit Card Commissions	13,018	17,174	13,700	16,200
5441 Other Services and Charges	4,497	4,191	4,700	4,700
5493 Cost Allocation	28,100	28,100	28,100	30,600
5700 Transfer to General Fund	1,422,900	1,422,900	1,422,900	1,422,900
TOTAL	2,006,039	2,001,307	2,041,800	2,057,600
1481 TOTAL - ON STREET PARKING & ENFORCEMENT	2,496,872	2,496,793	2,699,500	2,752,200

City of Duluth Minnesota - 2026 Budget

Civic Center Public Ramp

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The Priley Drive Parking Facility accounts for the construction, operation, and maintenance of the parking ramp located at 410 West First Street.

Estimated Income and Expense	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
REVENUES				
Operating	513,136	590,542	554,600	663,800
Non-Operating	500,914	465,650	460,000	478,100
	1,014,050	1,056,192	1,014,600	1,141,900
EXPENSES				
Other Services and Charges	295,832	333,340	441,900	392,400
Depreciation	520,571	520,571	520,600	520,600
Miscellaneous	498,654	492,643	488,400	476,200
	1,315,057	1,346,554	1,450,900	1,389,200
ESTIMATED OPERATING INCOME (LOSS)	(301,007)	(290,362)	(436,300)	(247,300)

City of Duluth Minnesota - 2026 Budget

Civic Center Public Ramp

	2025	2026
<u>OPERATING FUND</u>	<u>Projected</u>	<u>Proposed</u>
ESTIMATED UNRESTRICTED and CAPITAL ACCOUNT CASH	735,079	493,179
Estimated Operating Income (Loss)	(436,300)	(247,300)
<u>Other Sources</u>		
Unfunded Depreciation	470,600	470,600
Total Other Sources	470,600	470,600
<u>Other Uses</u>		
Bond Principal Payments	276,200	287,400
Total Other Uses	276,200	287,400
ESTIMATED BUDGETARY YEAR END CASH BALANCE	493,179	429,079

City of Duluth Minnesota - 2026 Budget

Civic Center Public Ramp

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Revenue Detail	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
OPERATING REVENUES				
4373 Transient Parking	66,318	40,433	57,300	65,800
4374 Contract Parking	446,818	550,109	497,300	598,000
TOTAL OPERATING REVENUE	513,136	590,542	554,600	663,800
NON-OPERATING REVENUES				
4601 Earnings on Investments	2,492	1,484	-	-
4730 Transfers in from Debt Service	498,422	464,166	460,000	478,100
TOTAL NON-OPERATING REVENUES	500,914	465,650	460,000	478,100
TOTAL REVENUE	1,014,050	1,056,192	1,014,600	1,141,900
Expense Detail	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
OPERATING EXPENSES				
5307 Admin/Management Fees	14,511	15,684	16,200	16,200
5310 Contract Services	242,116	277,565	250,500	252,500
5381 Electricity	38,188	38,686	40,200	41,200
5404 Equipment Maintenance/Repair	8,705	8,091	4,700	8,900
5405 Parking Lot Maintenance	-	-	110,900	50,400
5420 Depreciation - Funded	50,000	50,000	50,000	50,000
5420 Depreciation - Unfunded	470,571	470,571	470,600	470,600
5441 Other Services and Charges	-	-	2,000	2,000
5479 Tax Abatement	-	-	27,000	27,000
5493 Cost Allocation	30,500	32,000	30,600	35,400
5611 Bond Interest	460,466	453,957	448,200	435,000
TOTAL	1,315,057	1,346,554	1,450,900	1,389,200
2510 TOTAL -Priley Drive Parking Facility	1,315,057	1,346,554	1,450,900	1,389,200

City of Duluth Minnesota - 2026 Budget

Divisions

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

Public Works & Utilities - Utility Funds

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

Mission and Core Services

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

Budgeted FTE's	2023	2024	2025	2026
	190.85	197.90	200.90	196.90

Expenses	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
Personal Services	19,548,326	26,673,558	25,617,500	26,994,500
Supplies	3,332,298	3,885,623	5,921,400	7,028,800
Other Services & Charges	16,169,777	24,477,726	17,945,200	19,590,400
Depreciation	6,024,788	5,729,458	6,928,900	6,841,000
Miscellaneous	2,215,338	1,962,604	2,348,300	2,440,800
Cost of Sales	23,994,788	20,308,825	30,500,000	33,600,000
Interfund Transfers	5,273,420	4,593,313	4,312,000	4,760,000
Total Operating	76,558,735	87,631,107	93,573,300	101,255,500
Non-Operating	13,179,980	22,362,095	16,410,600	89,157,500
Total Appropriation Budget	89,738,715	109,993,202	109,983,900	190,413,000

City of Duluth Minnesota - 2026 Budget

Utilities - Personnel Summary

Budgeted FTE's	2023	2024	2025	2026
100 Director, Public Works & Utilities	0.80	0.80	0.80	0.80
70 Chief Engineer Utilities	1.00	1.00	1.00	1.00
70 City Engineer	0.60	0.60	0.60	0.60
60 Manager, Customer Service	1.00	1.00	1.00	1.00
60 Manager, Utility Operations	1.00	1.00	1.00	1.00
50 Senior Engineer	3.00	5.00	5.00	5.00
30 Gas Operations Supervisor	2.00	1.00	2.00	2.00
30 Utility Customer Service Supervisor	1.00	1.00	1.00	1.00
30 Utility Operations Supervisor	3.00	3.00	4.00	3.00
30 Utility Services Supervisor	-	1.00	-	1.00
30 Water Plant Supervisor	-	1.00	1.00	1.00
1105 Measurement Services Supervisor	1.00	-	-	-
133 Safety Coordinator	1.00	1.00	1.00	1.00
133 Utility Paralegal	1.00	1.00	1.00	-
132 Utility Accounts Receivable Specialist	3.00	3.00	3.00	3.00
129 Administrative Information Specialist	0.80	0.80	0.80	0.80
129 Utilities Information Specialist	14.00	16.00	16.00	16.00
29-32 Project Coordinator	3.00	5.00	4.00	-
126 Information Technician	0.80	1.80	1.80	1.80
38 Project Engineer	2.00	-	-	-
36 Instrument Specialist	1.00	1.00	1.00	1.00
36 Water Quality Compliance Officer	-	-	-	1.00
35-34 Senior Engineering Specialist	1.60	3.60	3.60	4.60
34 Master Electrician - Public Works & Utilities	1.00	1.00	1.00	1.00
34 Senior Water Plant Operator	-	-	7.00	5.00
34-32 Utility Operations Leadworker	7.00	6.00	6.00	6.00
34 Water System Maintenance Foreperson	-	-	1.00	1.00
34-32 Water Lab Chemist	1.00	1.00	1.00	-
34-29 Water Conveyance Leadworker	1.00	1.00	1.00	1.00
33 Customer Service Coordinator	2.00	2.00	2.00	3.00
33-28 Pipeline Welder	3.00	3.00	3.00	4.00
33 Public Works and Utilities Analyst	1.60	1.60	1.60	1.60
33 Utility Information Systems Analyst	-	-	1.00	1.00
33-32 Utility Programs Coordinator	4.00	5.00	5.00	6.00
32 Corrosion Technician II	1.00	1.00	1.00	1.00
32 Gas Project Coordinator	1.00	-	-	-
32 Water Plant Maintenance Coordinator	1.00	-	-	-
32-31 Senior Engineering Technician	12.75	14.80	12.80	11.80

City of Duluth Minnesota - 2026 Budget

Utilities - Personnel Summary

Budgeted FTE's	2023	2024	2025	2026
32-31 Utility Services Specialist Journeyperson	15.00	12.00	10.00	1.00
32-29 Measurement Services Specialist	13.00	14.00	14.00	1.00
32-28 Utility Services Specialist Apprentice	2.00	1.00	3.00	-
31-30 Regulator Mechanic	3.00	6.00	6.00	6.00
31 Utility Meter & Appliance Technician	-	-	-	25.00
31 Utility Resources Specialist	3.00	3.00	4.00	4.00
31 Water Conveyance Specialist	3.00	3.00	3.00	3.00
31-30 Warehouse Specialist	2.00	2.00	1.00	-
31-28 Engineering Technician	4.00	3.00	4.00	4.00
31-28 GIS Technician	2.00	2.00	3.00	2.00
31-24 Water Plant Operator	6.00	6.00	-	2.00
30 Senior GIS Technician	-	-	-	1.00
30-28 Utility Operator	28.00	22.00	17.00	18.00
29 Industrial Painter	2.00	2.00	2.00	2.00
29-16 Maintenance Helper	-	-	1.00	1.00
28 Collection System Maintenance Worker	2.00	1.00	1.00	-
28-23 Utility Operator Apprentice	3.00	10.00	15.00	13.00
27 Storekeeper	1.00	2.00	3.00	4.00
27 Water Lab Technician	1.00	1.00	1.00	1.00
26 Utility Services Dispatcher	6.00	6.00	6.00	6.00
23 Utility Maintenance Worker	12.00	13.00	13.00	13.00
23 WTP Maintenance Worker	1.00	-	-	-
21 Janitor I	2.00	2.00	-	-
9 Executive Assistant	0.90	0.90	0.90	0.90
DEPARTMENT TOTAL	190.85	197.90	200.90	196.90

City of Duluth Minnesota - 2026 Budget

Water Fund

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The Water Fund is a self-supporting enterprise fund which accounts for the collection, treatment, and distribution of water to the citizens of Duluth. The major funding source is water sales, representing 99% of total revenues for 2025. The most significant category of expense is personal services at 45% of total proposed expenses. Presented below is a summary of the major categories of revenues and expenses over a four year period.

Estimated Income and Expense	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
REVENUE				
Operating	17,438,419	18,539,094	19,746,000	21,346,000
Non-Operating	3,988,536	12,219,864	153,000	50,153,000
	21,426,955	30,758,958	19,899,000	71,499,000
EXPENSES				
Personal Services	5,835,502	8,156,704	8,159,500	8,637,500
Supplies	1,586,867	2,021,910	2,809,200	3,209,500
Other Services & Charges	1,400,902	9,322,120	2,188,200	2,449,700
Depreciation	1,824,866	1,743,822	2,266,300	2,256,300
Miscellaneous	1,939,353	1,716,962	2,099,000	2,124,500
Interfund Transfers	221,800	273,895	283,000	320,000
	12,809,290	23,235,413	17,805,200	18,997,500
ESTIMATED OPERATING INCOME (LOSS)	8,617,665	7,523,545	2,093,800	52,501,500
Other Sources of Cash	5,220,426	15,535,959	2,263,800	2,253,800
Other Uses of Cash	(10,023,955)	(21,436,080)	(5,539,900)	(55,548,000)
Increase (Decrease) in Cash	3,814,136	1,623,424	(1,182,300)	(792,700)

City of Duluth Minnesota - 2026 Budget

Water Fund Estimated Unrestricted Cash Balance

OPERATING FUND	2025 Budget	2025 Projected	2026 Proposed
ESTIMATED OPERATING INCOME (LOSS)	2,093,800	24,552,700	52,501,500
<u>Other Sources of Cash</u>			
Depreciation and Amortization	2,266,300	1,884,900	2,256,300
Interest from Bond Discount	(2,500)	(2,500)	(2,500)
Special Assessment Principal	-	43,814	-
Total Other Sources of Cash	2,263,800	1,926,214	2,253,800
<u>Other Uses of Cash</u>			
Due to Other Funds	-	20,045	-
Capital Improvements from State Bond	-	-	50,000,000
Capital Improvements from Current Revenues	3,500,000	24,686,000	3,730,000
Capital Equipment Purchases	426,600	325,000	628,000
Bond Principal Payments	1,613,300	1,325,400	1,190,000
Total Other Uses of Cash	5,539,900	26,356,445	55,548,000
INCREASE (DECREASE) IN CASH	(1,182,300)	122,469	(792,700)
ESTIMATED UNRESTRICTED CASH AND DEBT SERVICE CASH- BEGINNING	14,586,535	14,586,535	14,709,004
ESTIMATED UNRESTRICTED CASH AND DEBT SERVICE CASH- ENDING	13,404,235	14,709,004	13,916,304

City of Duluth Minnesota - 2026 Budget

Water Fund

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Revenue Detail	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
OPERATING REVENUES				
4636 Sale of Scrap	58,227	10,069	25,000	25,000
4680 Damage or Losses Recovered	-	7,169	-	-
4700 Other Sources	-	396,659	-	-
4800 Meter Repair	29,083	8,720	35,000	35,000
4801 Off/On Charge	32,521	32,652	25,000	25,000
4802 Interest - Customer Accounts	39,134	43,791	40,000	40,000
4805 Reimbursements	3,792	9,724	6,000	6,000
4809 Miscellaneous Operating	16,051	45,205	10,000	10,000
4810 Metered Water Sales	13,247,929	13,882,081	14,900,000	16,500,000
4811 Water for Resale	1,564,456	1,643,355	2,100,000	2,100,000
4831 Fixed Rate Charges	2,445,153	2,457,650	2,600,000	2,600,000
4832 Overcharge Refunds	-	49	-	-
4851 Interest Income	2,073	1,970	5,000	5,000
TOTAL OPERATING REVENUES	17,438,419	18,539,094	19,746,000	21,346,000
NON-OPERATING REVENUES				
4210 Pass-thru Federal Grants, Capital	68,779	6,365,436	-	-
4220 State of Minnesota, Capital	-	4,919,051	-	50,000,000
4601 Change in Fair Value Investments	19,900	31,010	-	-
4806 Connection Fees	12,246	7,020	13,000	13,000
4853 Gain on Sale of Assets	32,438	(4,248)	5,000	5,000
4854 Utility Assessments	4	-	-	-
4730 Fund	3,855,169	901,595	135,000	135,000
TOTAL NON-OPERATING REVENUES	3,988,536	12,219,864	153,000	50,153,000
TOTAL REVENUE	21,426,955	30,758,958	19,899,000	71,499,000

City of Duluth Minnesota - 2026 Budget

Director's Office

510-500-1900

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

Expense Detail	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
PERSONAL SERVICES				
5100 Permanent Employees - Regular	107,663	226,536	95,000	95,300
5101 Permanent Employees - Overtime	2,319	13,880	500	500
TOTAL	109,982	240,416	95,500	95,800
EMPLOYEE BENEFITS				
5121 P.E.R.A.	8,005	16,075	7,100	7,100
5122 F.I.C.A. Social Security	6,320	14,387	5,900	5,900
5123 F.I.C.A. Medicare	1,548	3,368	1,400	1,400
5125 Dental Insurance	482	1,104	400	400
5126 Life Insurance	329	739	300	300
5127 Health Care Savings	2,995	4,930	1,500	1,700
5128 Paid Family Leave	-	-	-	400
5130 Cafeteria Plan Benefits	24,896	45,656	25,400	15,300
5133 Health or Fitness Program	96	96	-	-
TOTAL	44,671	86,355	42,000	32,500
OPERATING EXPENSES				
5200 Office Supplies	30	16	100	100
5241 Small Equipment	488	-	600	600
5320 Data Services	58	92	100	100
5321 Telephone	416	348	400	700
5331 Training Expense	226	1,535	1,200	1,200
5335 Mileage Reimbursement - Local	14	498	200	200
5356 Copier, Printer Lease & Supplies	-	66	-	-
5433 Dues & Subscription	1	10	-	-
5441 Other Services & Charges	-	10	-	-
TOTAL	1,233	2,575	2,600	2,900
1900 TOTAL - DIRECTOR'S OFFICE	155,886	329,346	140,100	131,200

City of Duluth Minnesota - 2026 Budget

Capital

510-500-1905

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

Expense Detail	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
OPERATING EXPENSES				
5420 Depreciation	1,824,866	1,743,822	2,266,300	2,256,300
5441 Other Services & Charges	-	165	-	-
5535 Improvements (Non-Capital)	31,153	136,766	91,000	40,000
5535 lead line replacements	-	7,298,125	-	-
5540 Equipment (Non-Capital)	26,551	103,544	-	-
5611 Bond Interest	164,658	151,888	233,000	257,300
5613 Interest from Bond Amortization	(2,770)	(2,528)	(2,500)	(2,500)
5614 Purchase Agreement Interest	9,242	485	-	-
5620 Fiscal Agents Fee	525	475	600	500
5700 Interfund Transfers Out to General F	-	180,000	180,000	180,000
TOTAL	2,054,225	9,612,742	2,768,400	2,731,600
NON-OPERATING EXPENSES				
5532 Capital Improvements - Bond Financi	-	-	-	50,000,000
5533 Capital Improvements - Revenue Fin	6,520,443	15,231,661	3,500,000	3,730,000
5580 Capital Equipment	266,604	507,089	426,600	37,000
TOTAL	6,787,047	15,738,750	3,926,600	53,767,000
1905 TOTAL - CAPITAL	8,841,272	25,351,492	6,695,000	56,498,600

Rolling Stock

510-500-1910

Capital expenditures related to rolling stock vehicles managed by the Fleet division.

Expense Detail	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
NON-OPERATING EXPENSES				
5580 Capital Equipment	-	-	-	591,000
TOTAL	-	-	-	591,000
1910 TOTAL - ROLLING STOCK	-	-	-	591,000

City of Duluth Minnesota - 2026 Budget

Utility General Expense

510-500-1915

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

Expense Detail	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
PERSONAL SERVICES				
5100 Permanent Employees - Regular	151,638	143,763	132,300	148,600
5101 Permanent Employees - Overtime	5,228	6,153	4,000	6,000
5118 Meal Allowance	95	126	-	-
TOTAL	156,961	150,042	136,300	154,600
EMPLOYEE BENEFITS				
5121 P.E.R.A.	11,293	10,324	9,900	11,200
5121 P.E.R.A., GASB 68	(23,598)	(283,603)	-	-
5122 F.I.C.A. Social Security	9,424	9,001	8,400	9,600
5123 F.I.C.A. Medicare	2,204	2,105	2,000	2,200
5125 Dental Insurance	979	829	900	900
5126 Life Insurance	9,027	11,093	700	700
5127 Health Care Savings	2,508	6,119	2,100	2,400
5128 Paid Family Leave	-	-	-	700
5130 Cafeteria Plan Benefits	34,722	24,045	24,400	25,200
5133 Health or Fitness Program	40	98	-	-
5134 Other Post Retirement Benefits	(255,196)	1,705,207	-	-
5135 Retiree Health Insurance	450,553	495,476	600,300	100,000
5151 Worker's Compensation	80,500	80,500	80,500	89,100
TOTAL	322,456	2,061,194	729,200	242,000
OPERATING EXPENSES				
5200 Office Supplies	3	4	-	-
5205 Safety & Training	356	428	600	600
5211 Cleaning & Janitorial Supplies	3,403	5,175	5,000	4,400
5218 Uniforms	-	82	-	-
5241 Small Equipment	676	2,417	3,800	4,300
5301 Auditing Services	1,441	2,121	1,500	2,300
5305 Medical Services/Testing Fees	1,286	2,527	1,600	1,600
5310 Contract Services	9,215	2,890	10,000	10,300
5320 Data Services	14,372	13,312	17,100	17,100
5321 Telephone	4,044	5,227	3,300	3,300
5331 Training Expense	1,126	869	1,800	1,800

City of Duluth Minnesota - 2026 Budget

Utility General Expense

510-500-1915

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

Expense Detail	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
5356 Copier, Printer Lease & Supplies	3,720	4,355	4,500	4,800
5360 Insurance	71,300	71,300	71,300	72,300
5381 Electricity	14,539	16,322	16,500	16,800
5382 Water, Gas & Sewer	10,112	10,684	18,400	18,400
5384 Refuse Disposal	5,272	5,733	5,000	5,000
5401 Building Repair & Maintenance	6,142	10,316	5,400	8,400
5404 Equipment Repair & Maintenance	158	5,540	6,000	6,000
5414 Software Lic & Mtc Agreements	54,488	56,892	60,700	63,200
5441 Other Services & Charges	4,177	9,074	4,200	4,200
5450 Laundry	889	922	1,500	1,500
5457 Hydrant Maintenance	30,000	30,000	30,000	30,000
5493 Cost Allocation	394,600	419,600	446,800	500,000
5700 Transfer to General Fund	55,800	93,895	103,000	140,000
TOTAL	687,119	769,685	818,000	916,300
1915 TOTAL - GENERAL EXPENSE	1,166,536	2,980,921	1,683,500	1,312,900

City of Duluth Minnesota - 2026 Budget

Engineering

510-500-1930

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

Expense Detail	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
PERSONAL SERVICES				
5100 Permanent Employees - Regular	479,248	534,397	642,600	771,500
5101 Permanent Employees - Overtime	35,769	57,406	60,000	75,000
5103 Temporary Wages	613	248	2,700	18,000
5118 Meal Allowance	200	348	1,200	1,200
TOTAL	515,830	592,399	706,500	865,700
EMPLOYEE BENEFITS				
5121 P.E.R.A.	37,931	42,271	52,200	63,000
5122 F.I.C.A. Social Security	30,660	35,266	43,700	53,600
5123 F.I.C.A. Medicare	7,171	8,248	10,200	12,500
5125 Dental Insurance	2,307	2,434	3,300	3,500
5126 Life Insurance	1,567	1,612	2,700	2,800
5127 Health Care Savings	16,197	18,690	14,200	15,500
5128 Paid Family Leave	-	-	-	3,400
5130 Cafeteria Plan Benefits	124,956	130,932	187,800	204,300
5133 Health or Fitness Program	624	392	-	-
5159 Project Benefits (Contra-Account)	(108,730)	(315,156)	-	-
TOTAL	112,683	(75,311)	314,100	358,600
OPERATING EXPENSES				
5200 Office Supplies	402	781	400	400
5201 Computer Supplies	282	678	200	800
5203 Paper, Stationery and Forms	64	3,845	1,200	3,500
5205 Safety and Training Materials	89	70	400	400
5212 Motor Fuel	5,880	5,068	6,100	4,900
5218 Uniforms	1,765	1,473	1,200	1,700
5219 Other Miscellaneous Supplies	79,278	180,631	-	-
5240 Small Tools	39	158	500	500
5241 Small Equipment	56	1,152	1,200	-
5242 Survey Equipment and Supplies	2,268	4,994	6,200	7,000
5310 Contract Services	-	8,648	-	-
5320 Data Services	1,610	1,687	2,200	2,200
5321 Telephone	1,873	2,015	3,200	3,500

City of Duluth Minnesota - 2026 Budget

Engineering

510-500-1930

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

Expense Detail	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
5322 Postage	126	54	300	300
5331 Training Expenses	6,697	1,780	4,000	4,500
5335 Mileage Reimbursement	113	-	100	100
5355 Printing and Copying	90	50	1,000	100
5356 Copier, Printer Lease & Supplies	257	14	300	200
5404 Equipment Maintenance Repair	241	-	2,000	2,000
5409 Fleet Services	5,095	11,060	6,400	9,600
5414 Software Lic & Mtc Agreements	15,729	16,328	18,600	19,000
5433 Dues and Subscriptions	286	-	1,000	1,000
5438 Licenses	23	245	-	400
5441 Other Services and Charges	6,549	1,582	5,500	5,800
5486 One Call System	3,277	3,695	4,500	6,000
TOTAL	132,089	246,008	66,500	73,900
1930 TOTAL - ENGINEERING	760,602	763,096	1,087,100	1,298,200

City of Duluth Minnesota - 2026 Budget

Customer Service

510-500-1940

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

Expense Detail	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
PERSONAL SERVICES				
5100 Permanent Employees - Regular	778,215	816,057	883,700	1,022,400
5101 Permanent Employees - Overtime	10,587	21,533	16,800	16,800
5118 Meal Allowance	78	129	100	100
TOTAL	788,880	837,719	900,600	1,039,300
EMPLOYEE BENEFITS				
5121 P.E.R.A.	57,821	59,668	66,900	77,000
5122 F.I.C.A. Social Security	46,691	49,798	55,800	64,500
5123 F.I.C.A. Medicare	10,920	11,647	13,100	15,100
5125 Dental Insurance	4,349	4,387	5,300	5,500
5126 Life Insurance	2,965	2,905	4,300	4,200
5127 Health Care Savings	21,441	20,554	17,700	18,100
5128 Paid Family Leave	-	-	-	4,500
5130 Cafeteria Plan Benefits	235,600	245,068	308,600	288,700
5133 Health or Fitness Program	67	130	-	-
TOTAL	379,854	394,157	471,700	477,600
OPERATING EXPENSES				
5200 Office Supplies	607	1,139	2,000	2,000
5201 Computer Supplies	1,545	160	800	800
5205 Safety & Training Materials	1,025	874	700	700
5210 Plant/Operating Supplies	1,762	2,592	-	-
5212 Motor Fuel	17,064	12,814	21,200	17,100
5215 Shop Materials	2,660	3,218	3,000	15,000
5218 Uniforms	6,663	6,532	5,400	5,400
5219 Other Miscellaneous Supplies	35	113	-	-
5220 Repair & Maintenance Supplies	60,479	28,318	60,000	60,000
5227 Utility System	94,367	358,548	106,200	405,000
5228 Painting Supplies	2,790	3,733	7,000	7,000
5240 Small Tools	6,505	2,236	4,000	4,000
5241 Small Equipment	5,067	4,074	5,200	5,200
5310 Contract Services	21,113	23,013	29,000	29,000

City of Duluth Minnesota - 2026 Budget

Customer Service

510-500-1940

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

Expense Detail	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
5320 Data Services	3,475	3,945	3,200	3,200
5321 Telephone	2,453	2,548	3,500	3,500
5322 Postage	50,280	50,286	53,100	53,100
5331 Training Expenses	6,967	9,881	13,300	13,300
5355 Printing & Copying	1,007	320	1,500	1,500
5356 Copier, Printer Lease & Supplies	920	1,186	2,000	2,000
5404 Equipment Maintenance & Repair	166	174	1,200	1,200
5409 Fleet Services	14,660	15,080	23,200	20,100
5414 Software Lic & Mtc Agreements	5,637	6,100	9,200	10,700
5427 Credit Card Commission	42,393	49,886	93,000	93,000
5432 Uncollectible Accounts	13,355	11,235	15,000	15,000
5441 Other Services & Charges	9,668	1,502	1,200	2,100
TOTAL	372,663	599,507	463,900	769,900
1940 TOTAL - CUSTOMER SERVICE	1,541,397	1,831,383	1,836,200	2,286,800

City of Duluth Minnesota - 2026 Budget

Utility Operations

510-500-1945

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

Expense Detail	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
PERSONAL SERVICES				
5100 Permanent Employees - Regular	1,502,620	1,670,230	1,736,400	2,050,300
5101 Permanent Employees - Overtime	99,079	91,423	185,000	185,000
5103 Other Wages	6,051	11,819	21,900	21,900
5118 Meal Allowance	1,793	1,204	5,300	5,300
TOTAL	1,609,543	1,774,676	1,948,600	2,262,500
EMPLOYEE BENEFITS				
5121 P.E.R.A.	116,678	125,035	142,100	165,700
5122 F.I.C.A. Social Security	96,268	106,907	120,500	139,900
5123 F.I.C.A. Medicare	22,514	25,003	28,200	32,700
5125 Dental Insurance	8,663	9,073	10,900	11,200
5126 Life Insurance	5,891	6,015	8,800	8,900
5127 Health Care Savings	49,195	48,211	29,900	37,700
5128 Paid Family Leave	-	-	-	9,000
5130 Cafeteria Plan Benefits	450,691	459,652	570,900	598,800
5133 Health or Fitness Program	72	52	-	-
5141 Unemployment Compensation	1,187	1,393	-	-
TOTAL	751,159	781,341	911,300	1,003,900
OPERATING EXPENSES				
5200 Office Supplies	934	1,696	1,300	1,300
5201 Computer Supplies/Software	247	283	500	500
5205 Safety & Training Materials	3,905	5,703	9,200	11,000
5210 Plant/Operating Supplies	15,341	31,300	22,800	23,300
5212 Motor Fuel	79,641	67,266	96,700	83,800
5215 Shop Materials	10,250	8,277	15,000	15,000
5218 Uniforms	10,515	11,221	14,500	16,000
5219 Other Miscellaneous Supplies	5,711	4,312	6,000	7,000
5220 Repair & Maintenance Supplies	4,891	6,587	11,900	11,900
5222 Paving Materials	18,496	22,127	62,300	62,300
5224 Gravel & Other Maintenance Mtls	87,172	92,846	224,000	224,000
5227 Utility Maintenance Supply	248,892	406,340	423,000	519,500
5228 Painting Supplies	52	246	500	500

City of Duluth Minnesota - 2026 Budget

Utility Operations

510-500-1945

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

Expense Detail	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
5240 Small Tools	15,721	25,713	19,500	19,500
5241 Small Equipment	5,458	8,772	10,300	10,300
5310 Contract Services	49,171	113,807	91,000	201,000
5320 Data Services	4,501	4,391	5,700	5,700
5321 Telephone	2,009	3,039	3,000	3,000
5331 Training Expenses	13,681	13,692	17,800	19,200
5333 Freight/Delivery Charges	7,185	8,508	8,000	8,000
5335 Mileage Reimbursement	2,938	2,422	3,000	3,000
5355 Printing and Copying	75	27	600	600
5356 Copier, Printer Lease & Supplies	79	66	400	400
5381 Electricity	7,230	8,792	8,000	8,000
5382 Water/Sewer/Gas	3,549	4,539	7,500	7,500
5384 Refuse Disposal	14,384	104,720	23,000	23,000
5404 Equipment Maintenance/Repair	6,752	5,885	9,000	9,000
5409 Fleet Service Charges	165,476	191,237	182,000	218,800
5415 Vehicle/Equipment Rental	8,867	37,823	28,000	28,000
5433 Dues & Subscription	-	-	100	100
5438 License	161	391	800	800
5441 Other Services & Charges	1,434	2,140	5,000	5,000
5450 Laundry	5,500	5,830	10,800	10,800
5700 Transfer to General Fund	166,000	-	-	-
TOTAL	966,218	1,199,998	1,321,200	1,557,800
1945 TOTAL - UTILITY OPERATIONS	3,326,920	3,756,015	4,181,100	4,824,200

City of Duluth Minnesota - 2026 Budget

Water Treatment and Pumping

510-500-1955

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

Expense Detail	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
PERSONAL SERVICES				
5100 Permanent Employees - Regular	681,776	835,817	1,054,900	1,226,900
5101 Permanent Employees - Overtime	62,988	107,415	91,500	91,500
5103 Other Wages	-	500	5,000	5,000
5118 Meal Allowance	2,918	6,795	-	-
TOTAL	747,682	950,527	1,151,400	1,323,400
EMPLOYEE BENEFITS				
5121 P.E.R.A.	52,253	67,993	85,500	97,600
5122 F.I.C.A. Social Security	44,079	56,733	71,400	81,900
5123 F.I.C.A. Medicare	10,309	13,268	16,700	19,200
5125 Dental Insurance	3,366	3,720	5,500	5,800
5126 Life Insurance	2,295	2,462	4,500	4,600
5127 Health Care Savings	12,663	16,589	18,700	21,900
5128 Paid Family Leave	-	-	-	5,400
5130 Cafeteria Plan Benefits	170,734	202,164	346,800	320,100
5133 Health or Fitness Program	102	260	-	-
TOTAL	295,801	363,189	549,100	556,500
OPERATING EXPENSES				
5200 Office Supplies	(328)	280	2,000	2,000
5201 Computer Supplies/Software	547	713	6,400	45,200
5205 Safety & Training Materials	892	5,112	2,000	2,000
5210 Plant/Operating Supplies	5,008	9,429	7,500	7,500
5211 Cleaning/Janitorial Supplies	3,238	5,442	8,500	7,500
5212 Motor Fuel	2,173	2,170	4,600	3,700
5216 Treatment Chemicals	616,620	542,100	1,029,000	981,000
5218 Uniforms	3,488	5,107	5,600	5,200
5219 Other Miscellaneous Supplies	38,913	59,412	71,000	86,000
5220 Repair & Maintenance Supplies	104,413	33,672	96,100	96,100
5240 Small Tools	3,366	6,450	6,000	6,000
5241 Small Equipment	5,549	28,011	26,000	26,000

City of Duluth Minnesota - 2026 Budget

Water Treatment and Pumping

510-500-1955

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

Expense Detail	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
5310 Contract Services	20,109	95,406	50,000	50,000
5319 Other Professional Services	14,400	-	5,000	5,000
5320 Data Services	1,257	1,817	1,300	1,400
5321 Telephone	360	357	1,000	1,000
5322 Postage	389	1,353	500	1,500
5331 Training Expenses	2,813	3,340	13,500	13,500
5335 Mileage Reimbursement - Local	1,169	1,242	1,200	1,200
5355 Printing and Copying	317	-	500	5,000
5356 Copier, Printer Lease & Supplies	-	100	500	500
5381 Electricity	1,644,724	1,448,454	1,700,000	1,700,000
5382 Water & Sewer	87,544	77,851	117,500	118,500
5383 Natural Gas	114	-	-	-
5384 Refuse Disposal	-	-	-	150,000
5401 Building Repair & Maintenance	13,719	55,058	123,300	123,300
5404 Equipment Maintenance/Repair	119,668	205,337	394,400	300,400
5409 Fleet Services	5,660	5,728	14,700	9,400
5414 Software Licenses and Maint. Agreeen	-	-	-	1,000
5415 Vehicle/Equip Rent (Short-term)	-	-	-	35,000
5433 Dues and Subscriptions	6,864	7,068	7,500	7,500
5438 Licenses	-	-	300	300
5441 Other Services & Charges	56,907	45,100	64,800	68,300
5450 Laundry	348	360	400	600
5483 Water Testing Fees	-	1,725	-	2,000
TOTAL	2,760,241	2,648,194	3,761,100	3,863,600
1955 TOTAL-WATER TRMT & PUMPING	3,803,724	3,961,910	5,461,600	5,743,500

City of Duluth Minnesota - 2026 Budget

Compliance

510-500-1970

Compliance expenditures represent costs associated with fulfilling both regulatory and mandated programs associated with the four utilities that the City provides. This includes costs associated with the Lead Service Line replacement program as required by the EPA.

Expense Detail	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
PERSONAL SERVICES				
5100 Permanent Employees - Regular	-	-	139,000	156,200
5101 Permanent Employees - Overtime	-	-	10,000	10,000
TOTAL	-	-	149,000	166,200
EMPLOYEE BENEFITS				
5121 P.E.R.A.	-	-	10,800	12,100
5122 F.I.C.A. Social Security	-	-	9,200	10,300
5123 F.I.C.A. Medicare	-	-	2,200	2,400
5125 Dental Insurance	-	-	900	900
5126 Life Insurance	-	-	700	700
5127 Health Care Savings	-	-	2,600	3,000
5128 Paid Family Leave	-	-	-	700
5130 Cafeteria Plan Benefits	-	-	27,800	28,800
TOTAL	-	-	54,200	58,900
OPERATING EXPENSES				
5219 Other Miscellaneous Supplies	-	-	384,000	384,000
5303 Engineering Services	-	-	60,000	60,000
TOTAL	-	-	444,000	444,000
1970 TOTAL-COMPLIANCE	-	-	647,200	669,100

City of Duluth Minnesota - 2026 Budget

Water Infrastructure Surcharge Fund

511

In order to continue to provide safe, potable water, a water infrastructure surcharge was created to be used for improvements to the City's water treatment, storage, and distribution system. This fund was previously combined with the Water Fund (Fund 510) and was used for bond proceeds (the 2025 budget reflects this). In 2025, the City created a Water Infrastructure Fund (Fund 511) and the budget for this is shown under the 2026 column below.

Estimated Income and Expense	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
REVENUE				
Operating	-	-	-	3,000,000
Non-Operating	-	-	35,500,000	20,000,000
	-	-	35,500,000	23,000,000
EXPENSES				
Depreciation	-	-	-	12,100
Miscellaneous	-	-	-	74,400
	-	-	-	86,500
ESTIMATED OPERATING INCOME (LOSS)	-	-	35,500,000	22,913,500
Other Sources of Cash	-	-	-	12,100
Other Uses of Cash	-	-	-	(20,448,600)
Increase (Decrease) in Cash	-	-	35,500,000	2,477,000

City of Duluth Minnesota - 2026 Budget

Clean Water Fund Estimated Unrestricted Cash Balance

<u>OPERATING FUND</u>	2025 Budget	2025 Projected	2026 Proposed
ESTIMATED OPERATING INCOME (LOSS)	35,500,000	2,200,000	22,913,500
<u>Other Sources of Cash</u>			
Depreciation and Amortization	-	-	12,100
Total Other Sources of Cash	-	-	12,100
<u>Other Uses of Cash</u>			
Capital Improvements from State Bond	-	1,700,000	20,000,000
Bond Principal Payments	-	-	448,600
Total Other Uses of Cash	-	1,700,000	20,448,600
INCREASE (DECREASE) IN CASH	35,500,000	500,000	2,477,000
ESTIMATED UNRESTRICTED CASH AND DEBT SERVICE CASH - BEGINNING	-	-	500,000
ESTIMATED UNRESTRICTED CASH AND DEBT SERVICE CASH - ENDING	35,500,000	500,000	2,977,000

City of Duluth Minnesota - 2026 Budget

Clean Water Surcharge Fund

511

Revenue Detail	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
OPERATING REVENUES				
4810 Metered Water Sales	-	-	-	2,700,000
4811 Water Sales for Resale	-	-	-	300,000
TOTAL	-	-	-	3,000,000
NON-OPERATING REVENUES				
4220 State of Minnesota Capital	-	-	35,500,000	-
4750 Sale of Bonds	-	-	-	20,000,000
TOTAL	-	-	35,500,000	20,000,000
TOTAL REVENUE	-	-	35,500,000	23,000,000
Expense Detail	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
OPERATING EXPENSES				
5420 Depreciation	-	-	-	12,100
5611 Bond Interest	-	-	-	74,400
TOTAL	-	-	-	86,500
NON-OPERATING EXPENSES				
5532 Capital Improvements-Bond	-	-	35,500,000	20,000,000
TOTAL	-	-	35,500,000	20,000,000

City of Duluth Minnesota - 2026 Budget

Gas Fund

520

The Gas Fund is a self-supporting enterprise fund which accounts for the distribution of an adequate, reliable and safe supply of natural gas. Other services provided are the inspection, maintenance and servicing of customer gas utilization equipment. The major funding source is gas sales, representing 97% of total revenues for 2025. The major category of expense is purchased gas, which represents 62% of total proposed expenses. Presented below is a summary of the major categories of revenues and expenses over a four year period.

Estimated Income and Expense	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
REVENUE				
Gas Sales	44,143,745	34,613,088	50,041,600	54,531,800
Operating	1,982,830	2,337,070	1,720,500	1,800,500
Non-Operating	273,067	173,018	100,000	100,000
	46,399,642	37,123,176	51,862,100	56,432,300
EXPENSES				
Personal Services	7,806,341	10,386,266	9,903,800	10,456,100
Supplies	1,072,398	1,275,556	2,186,500	2,820,000
Other Services & Charges	1,887,827	1,886,809	2,259,600	2,271,300
Depreciation	1,577,748	1,484,406	1,765,800	1,650,400
Miscellaneous	45,652	41,228	47,800	48,100
Cost of Sales	23,994,788	20,308,825	30,500,000	33,600,000
Interfund Transfers	4,333,370	3,435,255	3,215,500	3,252,500
	40,718,124	38,818,345	49,879,000	54,098,400
ESTIMATED OPERATING INCOME (LOSS)	5,681,518	(1,695,169)	1,983,100	2,333,900
Other Sources of Cash	5,306,854	2,924,920	1,765,800	1,650,400
Other Uses of Cash	(6,918,467)	(1,918,440)	(3,095,400)	(3,747,500)
Increase (Decrease) in Cash	4,069,905	(688,689)	653,500	236,800

City of Duluth Minnesota - 2026 Budget

Gas Fund Estimated Unrestricted Cash Balance

OPERATING FUND	2025 Budget	2025 Projected	2026 Proposed
ESTIMATED OPERATING INCOME (LOSS)	1,983,100	(205,100)	2,333,900
<u>Other Sources of Cash</u>			
Depreciation and Amortization	1,765,800	1,536,000	1,650,400
Special Assessment Principal	-	82,504	-
Total Other Sources of Cash	1,765,800	1,618,504	1,650,400
<u>Other Uses of Cash</u>			
Due to Other Funds	-	17,081	-
Capital Improvements from Current Revenues	2,600,000	2,000,000	3,240,000
Capital Equipment Purchases	495,400	380,000	507,500
Total Other Uses of Cash	3,095,400	2,397,081	3,747,500
INCREASE (DECREASE) IN CASH	653,500	(983,677)	236,800
ESTIMATED UNRESTRICTED CASH AND DEBT SERVICE CASH - BEGINNING	12,261,506	12,261,506	11,277,829
ESTIMATED UNRESTRICTED CASH AND DEBT SERVICE CASH - ENDING	12,915,006	11,277,829	11,514,629

City of Duluth Minnesota - 2026 Budget

Gas Fund

520

Revenue Detail	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
OPERATING REVENUES				
GAS SALES				
4820 Residential Firm	24,528,429	18,529,748	25,728,500	30,656,600
4822 Comm/Industrial Firm Large	10,351,390	8,087,081	11,650,700	13,379,700
4824 Comm/Industrial Interruptible Large	5,068,774	3,774,968	8,412,400	6,245,500
4831 Fixed Rate Charges	4,195,152	4,221,291	4,250,000	4,250,000
TOTAL	44,143,745	34,613,088	50,041,600	54,531,800
OTHER OPERATING REVENUES				
4636 Sale of Scrap	1,154	507	500	500
4700 Other Sources	293,604	439,863	-	-
4801 Off/On Charge	32,521	32,653	25,000	30,000
4802 Interest Earned on Customer Accts	107,768	75,037	125,000	100,000
4805 Reimbursements	31,327	131,939	200,000	150,000
4809 Miscellaneous Operating Revenue	72,454	211,900	70,000	70,000
4818 Servicing Appliances	559,881	548,135	550,000	550,000
4819 Comfort Policy	542,499	579,523	500,000	550,000
4825 Purchase Gas Adjustment	(26)	15	-	-
4827 Gas-Interruptible Transport	340,608	312,675	250,000	350,000
4832 Overcharge Refunds	-	78	-	-
4851 Interest Income - Other Sources	1,040	4,745	-	-
TOTAL	1,982,830	2,337,070	1,720,500	1,800,500
TOTAL OPERATING REVENUES	46,126,575	36,950,158	51,762,100	56,332,300
NON-OPERATING REVENUES				
4601 Change in Fair Value Investments	23,014	44,516	-	-
4829 Two Tier Rate	127,511	123,657	100,000	100,000
4853 Gain on Sale of Assets	26,159	4,845	-	-
4854 Utility Assessments	87,631	-	-	-
4857 Capital Contributions	8,752	-	-	-
TOTAL NON-OPERATING REVENUES	273,067	173,018	100,000	100,000
TOTAL REVENUE	46,399,642	37,123,176	51,862,100	56,432,300

City of Duluth Minnesota - 2026 Budget

Director's Office

520-500-1900

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

Expense Detail	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
PERSONAL SERVICES				
5100 Permanent Employees - Regular	110,808	99,618	153,800	113,400
5101 Permanent Employees - Overtime	2,542	497	500	500
TOTAL	113,350	100,115	154,300	113,900
EMPLOYEE BENEFITS				
5121 P.E.R.A.	8,311	7,350	11,500	8,400
5122 F.I.C.A. Social Security	6,522	6,061	9,600	7,100
5123 F.I.C.A. Medicare	1,596	1,421	2,200	1,700
5125 Dental Insurance	495	421	700	400
5126 Life Insurance	338	276	600	400
5127 Health Care Savings	3,115	2,909	2,700	2,200
5128 Paid Family Leave	-	-	-	500
5130 Cafeteria Plan Benefits	25,327	23,101	44,700	18,200
5133 Health or Fitness Program	96	96	-	-
TOTAL	45,800	41,635	72,000	38,900
OPERATING EXPENSES				
5200 Office Supplies	92	59	100	100
5241 Small Equipment	271	-	700	700
5320 Data Services	62	97	100	100
5321 Telephone	398	420	800	700
5331 Training/Travel	446	1,032	1,600	1,600
5335 Mileage Reimbursement Local	27	513	200	200
5433 Dues & Subscriptions	-	30	-	-
5438 Licenses	-	-	100	100
TOTAL	1,296	2,151	3,600	3,500
1900 TOTAL - DIRECTOR'S OFFICE	160,446	143,901	229,900	156,300

City of Duluth Minnesota - 2026 Budget

Capital

520-500-1905

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

Expense Detail	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
OPERATING EXPENSES				
5420 Depreciation	1,577,748	1,484,406	1,765,800	1,650,400
5441 Other Services & Charges	-	288	-	-
5535 Improvements (Non-Capital)	75,603	45,002	90,000	25,000
5540 Equipment (Non-Capital)	51,792	15,375	-	-
5614 Purchase Agreement Interest	8,472	444	-	-
5700 Interfund Transfers Out to General F	-	112,500	112,500	112,500
TOTAL	1,713,615	1,658,015	1,968,300	1,787,900
NON-OPERATING EXPENSES				
5533 Capital Improvements				
- Revenue Financing	1,864,801	1,748,970	2,600,000	3,240,000
5580 Capital Equipment	325,375	633,428	495,400	22,500
TOTAL	2,190,176	2,382,398	3,095,400	3,262,500
1905 TOTAL - CAPITAL	3,903,791	4,040,413	5,063,700	5,050,400

City of Duluth Minnesota - 2026 Budget

Rolling Stock

520-500-1910

Capital expenditures related to rolling stock vehicles managed by the Fleet division.

Expense Detail	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
NON-OPERATING EXPENSES				
5580 Capital Equipment	-	-	-	485,000
TOTAL	-	-	-	485,000
1910 TOTAL - ROLLING STOCK	-	-	-	485,000

City of Duluth Minnesota - 2026 Budget

Utility General Expense

520-500-1915

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

Expense Detail	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
PERSONAL SERVICES				
5100 Permanent Employees - Regular	250,342	252,524	234,300	263,300
5101 Permanent Employees - Overtime	8,547	10,254	6,500	10,000
5118 Meal Allowance	165	217	-	-
TOTAL	259,054	262,995	240,800	273,300
EMPLOYEE BENEFITS				
5121 P.E.R.A.	18,622	18,142	17,500	19,900
5121 PERA Retirement, GASB 68	(96,575)	(472,802)	-	-
5122 F.I.C.A. Social Security	15,597	15,799	14,900	16,900
5123 F.I.C.A. Medicare	3,648	3,695	3,500	4,000
5125 Dental Insurance	1,570	1,441	1,500	1,500
5126 Life Insurance	9,429	11,498	1,200	1,200
5127 Health Care Savings	4,001	10,309	3,700	4,200
5128 Paid Family Leave	-	-	-	1,200
5130 Cafeteria Plan Benefits	52,715	42,041	42,900	44,300
5133 Health or Fitness Program	100	163	-	-
5134 Other Post Retirement Benefits	(313,764)	2,072,050	-	-
5135 Retiree Health Insurance	633,528	636,081	813,200	200,000
5151 Worker's Compensation	105,800	105,800	105,800	110,400
TOTAL	434,671	2,444,217	1,004,200	403,600

City of Duluth Minnesota - 2026 Budget

Utility General Expense

520-500-1915

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

Expense Detail	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
OPERATING EXPENSES				
5200 Office Supplies	8	10	-	-
5205 Safety & Training	432	447	600	600
5211 Cleaning & Janitorial Supplies	3,585	5,508	5,000	4,400
5218 Uniforms	-	81	-	-
5241 Small Equipment	677	2,564	3,800	4,300
5301 Auditing Services	1,441	2,121	1,500	2,300
5305 Medical Services/Testing Fees	5,527	3,770	10,200	10,200
5310 Contract Services	21,106	2,890	10,000	10,300
5320 Data Services	21,626	18,015	38,700	38,700
5321 Telephone	4,264	6,064	4,300	4,300
5322 Postage	309	102	1,000	1,000
5331 Training Expense	9,482	9,044	9,400	9,400
5340 Advertising and Promotion	17,654	25,482	35,700	45,800
5355 Printing & Copying	12,269	12,550	17,000	17,500
5356 Copier, Printer Lease & Supplies	4,799	5,508	4,500	4,800
5360 Insurance	65,000	65,000	65,000	65,800
5381 Electricity	14,990	16,491	16,500	16,800
5382 Water, Gas & Sewer	10,622	11,309	13,300	13,300
5384 Refuse Disposal	3,421	4,305	3,000	3,000
5401 Building Repair & Maintenance	6,298	11,620	4,600	6,100
5404 Equipment/Machinery Repair	168	13,322	13,500	13,500
5414 Software Lic & Mtc Agreements	83,303	89,922	88,200	90,600
5433 Dues and Subscriptions	3,816	1,000	3,700	3,700
5441 Other Services & Charges	4,323	9,525	4,200	4,200
5443 Board & Meeting Expenses	-	615	-	-
5450 Laundry	845	916	1,500	1,500
5452 Pipe Line Safety	12,834	12,825	15,000	15,000
5493 Cost Allocation	481,800	531,300	498,600	530,000
5711 Payment in Lieu of Taxes	4,173,720	3,228,860	3,000,000	3,000,000
5700 Transfer to General Fund	55,900	93,895	103,000	140,000
TOTAL	5,020,219	4,185,061	3,971,800	4,057,100
1915 TOTAL - GENERAL EXPENSE	5,713,944	6,892,273	5,216,800	4,734,000

City of Duluth Minnesota - 2026 Budget

Engineering

520-500-1930

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

Expense Detail	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
PERSONAL SERVICES				
5100 Permanent Employees - Regular	931,383	909,772	908,600	1,158,200
5101 Permanent Employees - Overtime	57,509	71,402	50,000	50,000
5103 Temporary Wages	613	247	2,700	18,000
5118 Meal Allowance	601	913	1,100	1,100
TOTAL	990,106	982,334	962,400	1,227,300
EMPLOYEE BENEFITS				
5121 P.E.R.A.	72,063	70,307	71,200	89,900
5122 F.I.C.A. Social Security	59,083	58,476	59,600	76,000
5123 F.I.C.A. Medicare	13,818	13,676	13,900	17,800
5125 Dental Insurance	4,342	4,255	4,800	5,400
5126 Life Insurance	2,957	2,817	3,900	4,300
5127 Health Care Savings	29,931	31,142	20,700	22,700
5128 Paid Family Leave	-	-	-	5,100
5130 Cafeteria Plan Benefits	244,520	226,619	266,100	320,400
5133 Health or Fitness Program	144	221	-	-
5159 Project Benefits (Contra-Account)	(298,329)	(247,811)	-	-
TOTAL	128,529	159,702	440,200	541,600

City of Duluth Minnesota - 2026 Budget

Engineering

520-500-1930

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

Expense Detail	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
OPERATING EXPENSES				
5200 Office Supplies	520	797	400	400
5201 Computer Supplies	1,124	370	200	100
5203 Paper, Stationery and Forms	148	240	200	200
5205 Safety & Training Materials	109	74	400	400
5212 Motor Fuel	9,119	7,819	9,100	7,300
5218 Uniforms	4,096	3,269	200	1,700
5219 Other Miscellaneous Supplies	2,915	8,476	2,500	2,500
5220 Repair & Maintenance Supplies	8,259	7,358	5,000	6,000
5240 Small Tools	51	171	400	400
5241 Small Equipment	133	1,229	3,100	-
5242 Survey Equipment and Supplies	7,942	8,716	6,400	7,000
5320 Data Services	1,711	1,793	2,200	2,200
5321 Telephone	2,182	3,185	3,100	3,100
5322 Postage	134	54	300	300
5331 Training Expenses	3,023	7,377	14,200	13,200
5335 Mileage Reimbursement	113	49	200	200
5355 Printing and Copying	96	50	300	100
5356 Copier, Printer Lease & Supplies	168	15	300	200
5404 Equipment Maintenance Repair	258	-	2,000	2,000
5409 Fleet Services	8,204	15,658	12,700	15,100
5414 Software Lic & Mtc Agreements	22,667	22,011	33,200	28,000
5433 Dues and Subscriptions	2,311	2,425	3,500	3,700
5438 Licenses	-	490	-	300
5441 Other Services and Charges	13,811	7,108	7,000	7,000
5486 One Call System	3,277	3,714	4,500	6,000
TOTAL	92,371	102,448	111,400	107,400
1930 TOTAL - ENGINEERING	1,211,006	1,244,484	1,514,000	1,876,300

City of Duluth Minnesota - 2026 Budget

Customer Service

520-500-1940

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

Expense Detail	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
PERSONAL SERVICES				
5100 Permanent Employees - Regular	2,508,921	2,550,808	2,724,100	3,092,600
5101 Permanent Employees - Overtime	52,327	79,721	73,600	73,000
5103 Other Wages	-	16,391	45,000	45,000
5118 Meal Allowance	357	531	400	400
TOTAL	2,561,605	2,647,451	2,843,100	3,211,000
EMPLOYEE BENEFITS				
5121 P.E.R.A.	188,344	188,922	207,600	234,600
5122 F.I.C.A. Social Security	151,921	157,827	173,500	199,000
5123 F.I.C.A. Medicare	35,530	36,911	40,600	46,500
5125 Dental Insurance	13,848	13,535	16,000	16,100
5126 Life Insurance	9,442	8,960	13,000	13,000
5127 Health Care Savings	63,557	67,150	53,000	55,600
5128 Paid Family Leave	-	-	-	13,700
5130 Cafeteria Plan Benefits	772,448	757,750	906,200	855,000
5133 Health or Fitness Program	108	303	-	-
TOTAL	1,235,198	1,231,358	1,409,900	1,433,500

City of Duluth Minnesota - 2026 Budget

Customer Service

520-500-1940

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

Expense Detail	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
OPERATING EXPENSES				
5200 Office Supplies	1,180	1,423	3,100	3,100
5201 Computer Supplies/Software	3,624	752	1,200	1,200
5205 Safety & Training Materials	788	681	700	700
5210 Plant/Operating Supplies	38,711	20,076	44,000	44,000
5212 Motor Fuel	65,306	49,471	80,300	64,400
5215 Shop Materials	45,681	50,169	45,000	55,000
5218 Uniforms	15,530	14,715	15,500	15,500
5219 Other Miscellaneous Supplies	5,443	207,127	220,000	243,000
5220 Repair & Maintenance Supplies	35,898	43,802	40,000	175,000
5227 Utility System Maintenance Supply	373,155	481,929	1,070,000	1,423,500
5228 Painting Supplies	5,774	7,697	15,000	15,000
5240 Small Tools	36,040	15,849	31,000	31,000
5241 Small Equipment	8,301	10,682	33,000	53,000
5310 Contract Services	37,437	40,639	46,400	46,400
5320 Data Services	17,207	18,674	20,400	20,400
5321 Telephone	9,240	9,846	10,300	10,300
5322 Postage	81,802	80,626	85,000	85,000
5331 Training / Travel	10,604	19,314	39,500	39,500
5335 Mileage Reimbursement	-	-	200	200
5339 Armored Pickup	-	-	-	-
5340 Advertising and Promotion	58,746	28,688	79,500	79,500
5355 Printing & Copying	1,438	506	1,900	1,900
5356 Copier, Printer Lease & Supplies	1,448	1,882	2,800	2,800
5404 Equipment Repair & Maintenance	391	278	7,300	7,300
5409 Fleet Services	54,337	59,503	87,300	75,100
5414 Software Lic & Mtc Agreements	18,575	25,486	38,700	51,000
5427 Credit Card Commissions	157,842	133,304	150,000	150,000
5432 Uncollectible Accounts	45,788	(6,503)	55,000	55,000

City of Duluth Minnesota - 2026 Budget

Customer Service

520-500-1940

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

Expense Detail	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
5433 Dues and Subscriptions	2,548	2,548	8,800	8,800
5441 Other Services & Charges	44,956	31,038	28,700	32,300
5487 Conservation Improvement	163,822	193,106	226,900	226,900
5615 Customer Deposit Refund Interest	73,029	77,293	75,000	75,000
TOTAL	1,414,641	1,620,601	2,562,500	3,091,800
1940 TOTAL - CUSTOMER SERVICES	5,211,444	5,499,410	6,815,500	7,736,300

City of Duluth Minnesota - 2026 Budget

Utility Operations

520-500-1945

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

Expense Detail	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
PERSONAL SERVICES				
5100 Permanent Employees - Regular	1,045,034	1,336,506	1,386,200	1,791,700
5101 Permanent Employees - Overtime	43,052	55,078	100,000	100,000
5118 Meal Allowance	664	528	3,000	3,000
TOTAL	1,088,750	1,392,112	1,489,200	1,894,700
EMPLOYEE BENEFITS				
5121 P.E.R.A.	78,865	98,522	109,900	140,100
5122 F.I.C.A. Social Security	65,630	84,140	92,100	117,300
5123 F.I.C.A. Medicare	15,349	19,679	21,500	27,400
5125 Dental Insurance	5,662	6,925	8,200	9,300
5126 Life Insurance	3,866	4,583	6,600	7,400
5127 Health Care Savings	28,148	37,281	23,600	31,400
5128 Paid Family Leave	-	-	-	7,900
5130 Cafeteria Plan Benefits	270,291	339,562	415,300	472,400
5133 Health or Fitness Program	288	60	-	-
5141 Unemployment Compensation	334	1,393	-	-
TOTAL	468,433	592,145	677,200	813,200

OPERATING EXPENSES

City of Duluth Minnesota - 2026 Budget

Utility Operations

520-500-1945

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

Expense Detail	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
5200 Office Supplies	986	924	1,300	1,300
5201 Computer Supplies/Software	242	953	500	500
5205 Safety & Training Materials	3,824	9,556	8,500	10,500
5210 Plant Operations Supplies	18,534	25,961	22,700	23,000
5212 Motor Fuel	52,860	45,500	64,400	56,000
5215 Shop Materials	25,162	23,584	25,000	25,000
5218 Uniforms	6,643	7,376	11,600	12,500
5219 Other Miscellaneous Supplies	2,544	3,814	3,500	4,500
5220 Repair and Maintenance Supplies	5,216	9,164	8,900	8,900
5222 Paving Materials	16,944	14,738	5,000	5,000
5224 Gravel & Other Mtc Supplies	56,766	56,551	16,300	17,000
5227 Utility Maintenance Supply	96,815	56,135	220,000	220,000
5228 Painting Supplies	15	95	500	500
5240 Small Tools	8,741	23,359	23,300	23,300
5241 Small Equipment	15,839	4,537	11,600	16,000
5310 Contract Services	4,738	12,812	19,500	19,500
5320 Data Services	3,383	4,785	6,000	6,000
5321 Telephone	2,585	4,154	6,000	6,000
5331 Training Expense	9,286	15,689	37,100	39,500
5333 Freight/Delivery Charges	3,308	4,254	5,000	5,000
5335 Mileage Reimbursement	2,361	1,966	3,000	3,000
5355 Printing and Copying	92	27	300	300
5356 Copier, Printer Lease & Supplies	80	40	400	400
5384 Refuse Disposal	7,601	8,623	11,000	11,000
5404 Equipment Repair & Maintenance	5,612	3,093	13,600	13,600
5409 Fleet Service Charges	99,465	127,104	115,300	139,300
5415 Vehicle/Equipment Rental	393	10,461	6,500	6,500
5419 Other Rentals	2	82	-	-
5441 Other Services & Charges	2,638	1,531	2,500	2,500
5450 Laundry	3,636	4,590	8,100	8,100
5700 Transfer to General Fund	103,750	-	-	-
TOTAL	560,061	481,458	657,400	684,700
1945 TOTAL - UTILITY OPERATIONS	2,117,244	2,465,715	2,823,800	3,392,600

City of Duluth Minnesota - 2026 Budget

Natural Gas

520-500-1960

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

Expense Detail	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
PERSONAL SERVICES				
5100 Permanent Employees - Regular	349,378	376,825	428,400	376,000
5101 Permanent Employees - Overtime	3,500	13,293	20,000	20,000
5118 Meal Allowance	15	15	-	-
TOTAL	352,893	390,133	448,400	396,000
EMPLOYEE BENEFITS				
5121 P.E.R.A. Contribution	24,917	30,191	33,100	28,900
5122 F.I.C.A. Social Security	21,419	23,589	27,800	24,600
5123 F.I.C.A. Medicare	5,009	5,517	6,500	5,700
5125 Dental Insurance	1,385	1,655	1,900	1,700
5126 Life Insurance	945	1,089	1,500	1,300
5127 Health Care Savings	19,097	8,875	5,100	6,000
5128 Paid Family Leave	-	-	-	1,700
5130 Cafeteria Plan Benefits	55,180	71,153	86,200	39,200
TOTAL	127,952	142,069	162,100	109,100

City of Duluth Minnesota - 2026 Budget

Natural Gas

520-500-1960

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

Expense Detail	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
OPERATING EXPENSES				
5200 Office Supplies	71	188	300	300
5201 Computer Supplies/Software	10,308	1,795	12,000	75,000
5210 Plant Operations Supplies	37,699	23,635	45,000	45,000
5212 Motor Fuel	2,901	1,953	3,600	2,900
5218 Uniforms	-	361	1,100	1,800
5219 Other Miscellaneous Supplies	-	-	2,500	2,500
5220 Repair & Maintenance Supplies	34,499	9,237	57,000	57,000
5227 Utility System Mtc Supplies	13	-	-	46,000
5241 Small Equipment	864	4,579	5,000	5,000
5280 Natural Gas Purchases	23,994,788	20,308,825	30,500,000	33,600,000
5320 Data Services	3,011	2,707	3,500	3,000
5321 Telephone	1,050	1,684	2,400	2,000
5331 Training Expense	3,020	6,438	17,300	17,300
5333 Freight/Delivery Charges	-	-	100	100
5356 Copier, Printer Lease & Supplies	246	-	300	300
5381 Electricity	11,568	12,984	15,000	15,000
5382 Water/Sewer/Gas	-	-	3,000	3,000
5404 Equipment Maintenance Repair	2,367	1,913	12,500	12,500
5409 Fleet Services Charges	2,874	3,243	3,600	2,800
5414 Software Lic & Mtc Agreements	-	-	-	2,400
5433 Dues and Subscriptions	148	-	-	-
5441 Other Services & Charges	4,153	2,803	9,000	9,000
TOTAL	24,109,580	20,382,345	30,693,200	33,902,900
1960 TOTAL - NATURAL GAS	24,590,425	20,914,547	31,303,700	34,408,000

City of Duluth Minnesota - 2026 Budget

Compliance

520-500-1970

Compliance expenditures represent costs associated with fulfilling both regulatory and mandated programs associated with the four utilities that the City provides. This includes costs associated with various Federal and State regulatory requirements for Gas Safety education.

Expense Detail	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
OPERATING EXPENSES				
5331 Training Expense	-	-	2,500	2,500
5433 Dues and Subscriptions	-	-	4,500	4,500
TOTAL	-	-	7,000	7,000
1970 TOTAL-COMPLIANCE	-	-	7,000	7,000

City of Duluth Minnesota - 2026 Budget

Sewer Fund

530

The Sewer Fund accounts for the provision of sanitary sewer service as a self-supporting enterprise fund. Activities include the operation and maintenance of the City's sanitary sewer collection system. The major funding source is user charges, representing 99% of total revenues for 2024. The major expense category is for contractual services and charges paid to the Western Lake Superior Sanitary District (WLSSD), constituting 54% of total proposed expenses. Presented below is a summary of the major categories of revenues and expenses over a four year period.

Estimated Income and Expense	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
REVENUE				
Operating	20,195,695	20,866,516	21,447,400	22,212,200
Non-Operating	79,856	27,326	13,000	10,800
	20,275,551	20,893,842	21,460,400	22,223,000
EXPENSES				
Personal Services	3,037,204	4,756,368	4,288,900	4,436,300
Supplies	386,378	343,619	514,800	579,400
Other Services & Charges	11,315,435	11,891,366	12,034,800	12,872,500
Depreciation	1,611,022	1,508,330	1,744,800	2,301,500
Miscellaneous	168,113	156,632	165,500	164,600
Interfund Transfers	159,550	206,295	215,500	252,500
	16,677,702	18,862,610	18,964,300	20,606,800
ESTIMATED OPERATING INCOME (LOSS)	3,597,849	2,031,232	2,496,100	1,616,200
Other Sources of Cash	2,532,806	1,672,600	1,744,700	2,990,328
Other Uses of Cash	(4,194,515)	(1,199,886)	(3,739,900)	(3,632,500)
Increase (Decrease) in Cash	1,936,140	2,503,946	500,900	974,028

City of Duluth Minnesota - 2026 Budget

Sewer Fund Estimated Unrestricted Cash Balance

OPERATING FUND	2025 Budget	2025 Projected	2026 Proposed
ESTIMATED OPERATING INCOME (LOSS)	2,496,100	2,750,200	1,616,200
<u>Other Sources of Cash</u>			
Depreciation and Amortization	1,744,800	1,588,200	2,301,500
Interest from Bond Discount	(100)	(100)	(100)
Due from Other Funds	-	-	-
Special Assessment Principal	-	62,740	-
Infrastructure System Replacement Fund	-	-	-
Fund 532 Close Out	-	-	688,928
Total Other Sources of Cash	1,744,700	1,650,840	2,990,328
<u>Other Uses of Cash</u>			
Due to Other Funds	-	14,636	-
Infrastructure System Replacement Fund	8,300	(107,900)	-
Capital Improvements from Current Revenues	3,000,000	2,000,000	3,085,000
Capital Equipment Purchases	656,600	650,000	547,500
Bond Principal Payments	75,000	75,000	-
AMRS Purchase Agreement Principal Payment	-	-	-
Total Other Uses of Cash	3,739,900	2,631,736	3,632,500
INCREASE (DECREASE) IN CASH	500,900	1,769,304	974,028
ESTIMATED UNRESTRICTED CASH AND DEBT SERVICE CASH - BEGINNING	10,486,309	10,486,309	12,255,613
ESTIMATED UNRESTRICTED CASH AND DEBT SERVICE CASH - ENDING	10,987,209	12,255,613	13,229,641

City of Duluth Minnesota - 2026 Budget

Sewer Fund

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Revenue Detail	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
OPERATING REVENUES:				
4636 Sale of Materials	40	-	300	300
4700 Other Sources	-	111,492	-	-
4802 Interest Earned on Customer Accts	42,661	47,092	50,000	50,000
4805 Reimbursements	2,156	80,572	33,000	33,000
4809 Misc. Operating Revenue	2,409	2,253	3,000	3,000
4831 Fixed Rate Charges	1,970,852	1,982,979	1,970,000	1,970,000
4832 Overcharge Refunds	-	39	-	-
4833 Sewer Revenues	18,059,365	18,513,348	19,252,200	20,020,000
4834 Surcharge	11,658	11,872	11,900	11,900
4836 I & I Surcharge	-	-	-	7,000
4839 Point of Sale Inspection Fee	103,516	113,979	125,000	115,000
4851 Interest Income - Other Sources	3,038	2,890	2,000	2,000
TOTAL OPERATING REVENUES	20,195,695	20,866,516	21,447,400	22,212,200
NON-OPERATING REVENUES:				
4601 Change in Fair Value Investments	18,272	17,658	-	-
4853 Gain on Sale of Assets	1,288	1,364	3,000	3,000
4854 Utility Special Assessments	10,349	4	-	-
4730 Transfer from Enterprise Funds	49,947	8,300	10,000	7,800
TOTAL NON-OPERATING REVENUES	79,856	27,326	13,000	10,800
TOTAL REVENUE	20,275,551	20,893,842	21,460,400	22,223,000

City of Duluth Minnesota - 2026 Budget

Director's Office

530-500-1900

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

Expense Detail	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
PERSONAL SERVICES				
5100 Permanent Employees - Regular	92,590	79,593	87,100	90,700
5101 Permanent Employees - Overtime	2,263	194	500	500
TOTAL	94,853	79,787	87,600	91,200
EMPLOYEE BENEFITS				
5121 P.E.R.A.	6,947	5,927	6,500	6,700
5122 F.I.C.A. Social Security	5,376	4,798	5,400	5,700
5123 F.I.C.A. Medicare	1,327	1,125	1,300	1,300
5125 Dental Insurance	396	319	400	300
5126 Life Insurance	270	208	300	300
5127 Health Care Savings	2,702	2,478	1,400	1,500
5128 Paid Family Leave	-	-	-	400
5130 Cafeteria Plan Benefits	22,093	19,734	23,200	14,600
5133 Health or Fitness Program	96	96	-	-
TOTAL	39,207	34,685	38,500	30,800
OPERATING EXPENSES				
5241 Small Equipment	249	-	500	500
5320 Data Services	58	92	100	100
5321 Telephone	290	312	400	300
5331 Training Expense	226	3,108	1,200	1,200
5335 Mileage Reimbursement	10	494	200	200
5356 Copier, Printer Lease & Supplies	35	49	100	100
5441 Other Services & Charges	-	20	-	-
TOTAL	868	4,075	2,500	2,400
1900 TOTAL - DIRECTOR'S OFFICE	134,928	118,547	128,600	124,400

City of Duluth Minnesota - 2026 Budget

Capital

530-500-1905

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

Expense Detail	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
OPERATING EXPENSES				
5420 Depreciation	1,611,022	1,508,330	1,744,800	2,301,500
5441 Other Services & Charges	-	110	-	-
5535 Improvements (Non-Capital)	14,643	37,356	28,000	25,000
5540 Equipment (Non-Capital)	36,327	13,666	-	-
5611 Bond Interest	12,371	4,096	-	-
5613 Interest - from Amortization	(4,210)	(1,643)	(100)	(100)
5614 Purchase Agreement Interest	7,958	417	-	-
5620 Fiscal Agents Fee	1,575	337	1,600	400
5700 Interfund Transfers Out To General F	-	112,500	112,500	112,500
TOTAL	1,679,686	1,675,169	1,886,800	2,439,300
NON-OPERATING EXPENSES				
5533 Capital Improvements - Revenue	2,400,292	1,404,157	3,000,000	3,085,000
5580 Capital Equipment	437,294	376,459	656,600	24,500
TOTAL	2,837,586	1,780,616	3,656,600	3,109,500
1905 TOTAL - CAPITAL	4,517,272	3,455,785	5,543,400	5,548,800

City of Duluth Minnesota - 2026 Budget

Rolling Stock

530-500-1910

Capital expenditures related to rolling stock vehicles managed by the Fleet division.

Expense Detail	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
NON-OPERATING EXPENSES				
5580 Capital Equipment	-	-	-	523,000
TOTAL	-	-	-	523,000
1910 TOTAL - ROLLING STOCK	-	-	-	523,000

City of Duluth Minnesota - 2026 Budget

Utility General Expense

530-500-1915

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

Expense Detail	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
PERSONAL SERVICES				
5100 Permanent Employees - Regular	71,665	55,636	51,000	57,400
5101 Permanent Employees - Overtime	1,994	2,051	1,500	2,500
5118 Meal Allowance	35	46	-	-
TOTAL	73,694	57,733	52,500	59,900
EMPLOYEE BENEFITS				
5121 P.E.R.A.	5,323	3,973	3,800	4,400
5121 P.E.R.A., GASB 68	(89,950)	(194,512)	-	-
5122 F.I.C.A. Social Security	4,410	3,480	3,300	3,700
5123 F.I.C.A. Medicare	1,031	814	800	900
5125 Dental Insurance	486	319	300	300
5126 Life Insurance	330	208	300	300
5127 Health Care Savings	1,183	2,112	800	900
5128 Paid Family Leave	-	-	-	300
5130 Cafeteria Plan Benefits	19,964	9,412	9,300	9,600
5133 Health or Fitness Program	30	33	-	-
5134 Other Post Retirement Benefits	(199,368)	1,258,647	-	-
5135 Retiree Health Insurance	135,579	147,399	155,900	80,000
5151 Worker's Compensation	37,400	37,400	37,400	34,000
TOTAL	(83,582)	1,269,285	211,900	134,400

City of Duluth Minnesota - 2026 Budget

Utility General Expense

530-500-1915

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

Expense Detail	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
OPERATING EXPENSES				
5200 Office Supplies	2	3	-	-
5205 Safety & Training	348	427	600	600
5211 Cleaning & Janitorial Supplies	3,414	5,231	5,000	4,400
5218 Uniforms	-	81	-	-
5241 Small Equipment	676	2,417	3,800	4,300
5301 Auditing Services	1,441	2,120	1,500	2,300
5305 Medical Services/Testing Fees	1,138	1,933	1,600	1,600
5310 Contract Services	15,946	2,890	10,000	10,300
5320 Data Services	14,279	14,643	18,400	18,400
5321 Telephone	2,629	2,522	2,000	2,000
5331 Training / Travel	1,082	761	1,800	1,800
5356 Copier, Printer Lease & Supplies	3,720	4,355	4,500	4,800
5360 Insurance	20,900	20,900	20,900	19,200
5381 Electricity	14,105	15,677	16,500	16,800
5382 Water, Gas & Sewer	10,477	11,098	14,000	14,000
5384 Refuse Disposal	3,217	4,042	3,000	3,000
5401 Building Repair & Maintenance	6,142	10,743	4,500	6,100
5404 Equipment/Machinery Repair & Mtc	158	9,695	10,500	10,500
5414 Software Lic & Mtc Agreements	53,871	56,483	60,700	63,100
5441 Other Services & Charges	4,150	8,967	3,800	3,800
5450 Laundry	889	922	1,500	1,500
5493 Cost Allocation	238,200	256,300	333,000	365,000
5700 Transfer to General Fund	55,800	93,795	103,000	140,000
TOTAL	452,584	526,005	620,600	693,500
1915 TOTAL - UTILITY GENERAL	442,696	1,853,023	885,000	887,800

City of Duluth Minnesota - 2026 Budget

Engineering

530-500-1930

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

Expense Detail	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
PERSONAL SERVICES				
5100 Permanent Employees - Regular	465,429	507,422	516,200	576,500
5101 Permanent Employees - Overtime	29,299	34,937	30,000	30,000
5103 Temporary Wages	613	248	2,700	18,000
5118 Meal Allowance	267	429	1,000	1,000
TOTAL	495,608	543,036	549,900	625,500
EMPLOYEE BENEFITS				
5121 P.E.R.A.	36,166	38,546	40,500	46,200
5122 F.I.C.A. Social Security	29,561	32,578	34,000	37,900
5123 F.I.C.A. Medicare	6,914	7,619	8,000	8,800
5125 Dental Insurance	2,298	2,429	2,800	2,700
5126 Life Insurance	1,571	1,607	2,300	2,200
5127 Health Care Savings	13,279	12,944	12,100	11,500
5128 Paid Family Leave	-	-	-	2,500
5130 Cafeteria Plan Benefits	111,027	116,871	147,000	156,600
5133 Health or Fitness Program	144	72	-	-
5141 Unemployment Compensation	1,194	-	-	-
5159 Project Benefits (Contra-Account)	(17,557)	(21,612)	-	-
TOTAL	184,597	191,054	246,700	268,400

City of Duluth Minnesota - 2026 Budget

Engineering

530-500-1930

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

Expense Detail	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
OPERATING EXPENSES				
5200 Office Supplies	363	713	400	400
5201 Computer Supplies	453	691	200	100
5203 Paper, Stationary & Forms	106	128	200	200
5205 Safety & Training Materials	89	70	400	400
5212 Motor Fuels	5,217	4,438	5,400	4,400
5218 Uniforms	1,702	1,522	200	1,700
5219 Other Miscellaneous Supplies	190	769	-	-
5240 Small Tools	31	101	400	400
5241 Small Equipment	82	1,152	-	-
5242 Survey Equipment and Supplies	3,330	3,852	6,400	7,000
5320 Data Services	1,610	1,687	2,200	2,200
5321 Telephone	1,837	1,917	1,700	1,700
5322 Postage	38	50	300	300
5331 Training Expenses	352	632	5,400	5,400
5335 Mileage Reimbursement - Local	1,096	916	1,500	1,500
5355 Printing and Copying	90	50	300	100
5356 Copier, Printer Lease & Supplies	163	14	300	200
5404 Equipment Maintenance/Repair	241	-	2,000	2,000
5409 Fleet Services Charges	4,506	9,762	5,500	8,400
5414 Software Lic & Mtc Agreements	13,074	13,444	17,200	12,800
5433 Dues & Subscriptions	-	-	500	500
5438 Licenses	-	-	-	200
5441 Other Services and Charges	11,994	4,321	6,000	6,000
5486 One Call System	3,277	3,695	4,500	6,000
TOTAL	49,841	49,924	61,000	61,900
1930 TOTAL - ENGINEERING	730,046	784,014	857,600	955,800

City of Duluth Minnesota - 2026 Budget

Customer Service

530-500-1940

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

Expense Detail	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
PERSONAL SERVICES				
5100 Permanent Employees - Regular	222,325	224,507	239,400	237,600
5101 Permanent Employees - Overtime	1,138	2,982	1,000	1,000
TOTAL	223,463	227,489	240,400	238,600
EMPLOYEE BENEFITS				
5121 P.E.R.A.	16,243	16,283	17,800	17,700
5122 F.I.C.A. Social Security	13,014	13,359	14,900	14,800
5123 F.I.C.A. Medicare	3,044	3,124	3,500	3,500
5125 Dental Insurance	1,270	1,234	1,400	1,300
5126 Life Insurance	867	815	1,200	1,000
5127 Health Care Savings	5,102	5,061	4,400	4,300
5128 Paid Family Leave	-	-	-	1,000
5130 Cafeteria Plan Benefits	66,705	69,415	78,400	68,400
5133 Health or Fitness Program	54	-	-	-
TOTAL	106,299	109,291	121,600	112,000
OPERATING EXPENSES				
5200 Office Supplies	210	154	800	800
5201 Computer Supplies	-	76	600	600
5241 Small Equipment	3,855	1,280	900	900
5310 Contract Services	16,643	18,218	23,200	23,200

City of Duluth Minnesota - 2026 Budget

Customer Service

530-500-1940

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

Expense Detail	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
5320 Data Services	120	214	200	200
5321 Telephone	312	330	400	400
5322 Postage	40,212	40,229	42,500	42,500
5331 Training Expense	3,606	2,497	5,000	5,000
5355 Printing & Copying	452	213	500	500
5356 Copier, Printer Lease & Supplies	596	791	1,200	1,200
5404 Equipment Repair & Maintenance	133	139	200	200
5414 Software Lic & Mtc Agreements	4,686	4,731	7,700	9,000
5427 Credit Card Commission	49,572	57,773	74,000	74,000
5432 Uncollectible Accounts	15,192	15,980	23,000	23,000
5441 Other Services & Charges	83	122	100	100
TOTAL	135,672	142,747	180,300	181,600
1940 TOTAL-CUSTOMER SERVICES	465,434	479,527	542,300	532,200

City of Duluth Minnesota - 2026 Budget

Utility Operations

530-500-1945

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

Expense Detail	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
PERSONAL SERVICES				
5100 Permanent Employees - Regular	869,816	991,501	1,220,700	1,312,000
5101 Permanent Employees - Overtime	48,849	55,532	65,000	65,000
5103 Temporary Wages	8,471	16,546	30,600	30,600
5118 Meal Allowance	864	883	2,200	2,200
TOTAL	928,000	1,064,462	1,318,500	1,409,800
EMPLOYEE BENEFITS				
5121 P.E.R.A.	68,053	73,756	95,000	103,900
5122 F.I.C.A. Social Security	54,632	63,751	81,600	85,800
5123 F.I.C.A. Medicare	12,778	14,910	19,100	20,000
5125 Dental Insurance	5,134	5,534	7,400	7,300
5126 Life Insurance	3,481	3,665	6,000	5,800
5127 Health Care Savings	30,010	26,614	21,100	24,900
5128 Paid Family Leave	-	-	-	5,800
5130 Cafeteria Plan Benefits	291,588	280,757	384,600	386,200
5133 Health or Fitness Program	-	24	-	-
5141 Unemployment Compensation	433	2,268	-	-
TOTAL	466,109	471,279	614,800	639,700

City of Duluth Minnesota - 2026 Budget

Utility Operations

530-500-1945

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

Expense Detail	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
OPERATING EXPENSES				
5200 Office Supplies	966	914	1,300	1,300
5201 Computer Supplies	2,546	2,579	4,500	71,000
5205 Safety & Training Materials	3,701	4,232	6,500	10,600
5210 Plant Operations Supplies	19,370	35,544	34,500	34,900
5212 Motor Fuel	57,728	53,917	70,400	61,400
5215 Shop Materials	-	-	1,500	1,500
5218 Uniforms	6,196	7,020	12,600	13,500
5219 Other Miscellaneous Supplies	5,758	5,340	6,000	7,000
5220 Repair and Maintenance Supplies	185,267	26,500	144,200	144,200
5222 Paving Materials	10,569	13,829	13,500	13,500
5224 Gravel and other Mtc Materials	45,579	53,051	47,800	47,800
5227 Utility Maintenance Supply	13,981	85,026	114,600	114,600
5240 Small Tools	4,983	20,943	11,500	11,500
5241 Small Equipment	4,142	7,267	11,500	11,000
5310 Contract Services	50,533	42,783	75,400	78,900
5320 Data Services	3,378	3,221	3,300	3,600
5321 Telephone	1,236	1,379	1,300	1,700
5331 Training Expense	6,059	11,208	12,500	12,500
5333 Freight/Delivery Charges	1,659	3,231	2,000	2,000
5335 Mileage Reimbursement	2,553	2,118	3,000	3,000
5355 Printing and Copying	62	27	500	500
5356 Copier, Printer Lease & Supplies	79	59	400	400
5381 Electricity	115,840	116,056	120,000	120,000
5382 Water, Gas & Sewer	9,997	10,594	13,500	13,500
5384 Refuse Disposal	14,384	14,732	20,000	20,000
5404 Equipment Maintenance/Repair	12,419	30,892	32,000	127,000
5409 Fleet Service Charges	145,153	149,864	155,900	190,000
5414 Software Lic & Mtc Agreements	1,250	2,008	1,300	5,000
5415 Vehicle/Equipment Rental	2,866	4,903	5,800	5,800
5433 Dues and Subscriptions	44	380	1,100	1,100
5438 Licenses	154	202	1,000	1,000

City of Duluth Minnesota - 2026 Budget

Utility Operations

530-500-1945

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

Expense Detail	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
5441 Other Services & Charges	1,608	569	5,000	5,800
5450 Laundry	3,818	4,033	7,700	9,500
5700 Transfer to General Fund	103,750	-	-	-
TOTAL	837,628	714,421	942,100	1,145,100
1945 TOTAL - UTILITY OPERATIONS	2,231,737	2,250,162	2,875,400	3,194,600

City of Duluth Minnesota - 2026 Budget

Wastewater Treatment

530-500-1965

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

Expense Detail	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
OPERATING EXPENSES				
5484 District Service Charge	10,114,532	10,571,686	10,500,000	10,900,000
5485 District Testing	217,010	229,270	225,000	235,000
1965 TOTAL- SEWER TREATMENT	10,331,542	10,800,956	10,725,000	11,135,000

City of Duluth Minnesota - 2026 Budget

Compliance

530-500-1970

Compliance expenditures represent costs associated with fulfilling both regulatory and mandated programs associated with the four utilities that the City provides. This includes costs associated with WLSSD compliance measures to reduce Inflow & Infiltration of ground water into the Sanitary system.

Expense Detail	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
PERSONAL SERVICES				
5100 Permanent Employees - Regular	332,626	456,193	512,600	535,300
5101 Permanent Employees - Overtime	3,206	19,160	18,000	18,000
5118 Meal Allowance	47	153	300	300
TOTAL	335,879	475,506	530,900	553,600
EMPLOYEE BENEFITS				
5121 P.E.R.A.	23,862	33,746	39,600	41,400
5122 F.I.C.A. Social Security	19,993	27,891	32,900	34,300
5123 F.I.C.A. Medicare	4,676	6,523	7,700	8,000
5125 Dental Insurance	1,781	2,331	2,900	2,700
5126 Life Insurance	1,224	1,564	2,400	2,100
5127 Health Care Savings	11,948	9,792	8,800	8,600
5128 Paid Family Leave	-	-	-	2,400
5130 Cafeteria Plan Benefits	109,593	150,902	181,300	172,900
5133 Health or Fitness Program	-	12	-	-
TOTAL	173,077	232,761	275,600	272,400

City of Duluth Minnesota - 2026 Budget

Compliance

530-500-1970

Compliance expenditures represent costs associated with fulfilling both regulatory and mandated programs associated with the four utilities that the City provides. This includes costs associated with WLSSD compliance measures to reduce Inflow & Infiltration of ground water into the Sanitary system.

Expense Detail	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
OPERATING EXPENSES				
5200 Office Supplies	204	186	500	500
5201 Computer Supplies/Software	-	74	100	100
5205 Safety & Training	13	935	1,000	1,500
5212 Motor Fuels	2,877	1,131	3,700	3,000
5218 Uniforms	1,517	1,611	2,300	2,800
5227 Utility System Mtc Supplies	263	-	-	-
5241 Small Equipment	401	415	1,000	1,000
5320 Data Services	1,294	1,036	1,800	2,100
5321 Telephone	1,923	1,939	2,800	2,000
5331 Training Expense	2,503	2,732	2,500	2,500
5335 Mileage Reimbursement	3,312	4,110	4,500	4,500
5355 Printing & Copying	154	750	2,000	2,000
5356 Copier, Printer Lease & Supplies	-	21	200	200
5404 Equipment Maintenance Repair	-	-	3,000	3,000
5409 Fleet Services	4,876	8,799	6,400	10,400
5434 Grants & Awards	-	-	-	250,000
5441 Other Services and Charges	5,537	10,748	23,000	23,800
5450 Laundry	1,608	1,508	2,300	2,300
5482 Private Property Sewer Grants	126,195	156,950	200,000	200,000
TOTAL	152,677	192,945	257,100	511,700
1970 TOTAL-COMPLIANCE	661,633	901,212	1,063,600	1,337,700

City of Duluth Minnesota - 2026 Budget

Clean Water Surcharge Fund

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In order to protect public health and the environment, a surcharge was created to be used for wastewater collection systems improvements or for the purpose of making grants and loans for the private sewer service program referred to as the City's inflow and infiltration program. This fund is closed out in 2026.

Estimated Income and Expense	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
REVENUE				
Operating	1,649,750	1,661,910	-	-
Non-Operating	2,709	2,308	-	-
	1,652,459	1,664,218	-	-
EXPENSES				
Other Services & Charges	258,444	266,178	250,000	-
Depreciation	566,871	566,871	566,900	-
Miscellaneous	38,003	21,420	7,100	-
Interfund Transfers	11,300	8,300	-	-
	874,618	862,769	824,000	-
ESTIMATED OPERATING INCOME (LOSS)	777,841	801,449	(824,000)	-
Other Sources of Cash	567,226	577,656	566,900	-
Other Uses of Cash	(1,133,619)	(1,142,481)	(882,000)	(688,928)
Increase (Decrease) in Cash	211,448	236,624	(1,139,100)	(688,928)

City of Duluth Minnesota - 2026 Budget

Clean Water Fund Estimated Unrestricted Cash Balance

<u>OPERATING FUND</u>	2025 Budget	2025 Projected	2026 Proposed
ESTIMATED OPERATING INCOME (LOSS)	(824,000)	(309,200)	-
<u>Other Sources of Cash</u>			
Depreciation and Amortization	566,900	566,900	-
Total Other Sources of Cash	566,900	566,900	-
<u>Other Uses of Cash</u>			
Bond Principal Payments	882,000	882,000	-
Fund Close Out to 530	-	-	688,928
Total Other Uses of Cash	882,000	882,000	688,928
INCREASE (DECREASE) IN CASH	(1,139,100)	(624,300)	(688,928)
ESTIMATED UNRESTRICTED CASH AND DEBT SERVICE CASH - BEGINNING	1,313,228	1,313,228	688,928
ESTIMATED UNRESTRICTED CASH AND DEBT SERVICE CASH - ENDING	174,128	688,928	-

City of Duluth Minnesota - 2026 Budget

Clean Water Surcharge Fund

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Revenue Detail	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
OPERATING REVENUES				
4836 I & I Surcharge	7,198	8,137	-	-
4837 Clean Water Surcharge	1,642,552	1,653,773	-	-
TOTAL	1,649,750	1,661,910	-	-
NON-OPERATING REVENUES				
4601 Change in Fair Value Investments	2,709	2,308	-	-
TOTAL	2,709	2,308	-	-
TOTAL REVENUE	1,652,459	1,664,218	-	-
Expense Detail	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
OPERATING EXPENSES				
5420 Depreciation	566,871	566,871	566,900	-
5427 Credit Card Commissions	4,368	4,720	-	-
5432 Uncollectible Accounts	2,236	1,618	-	-
5434 Grants & Awards	251,840	259,840	250,000	-
5611 Bond Interest	38,003	21,420	7,100	-
5700 Transfers to Sewer Fund	11,300	8,300	-	-
TOTAL	874,618	862,769	824,000	-

City of Duluth Minnesota - 2026 Budget

Stormwater Fund

535

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

Estimated Income and Expense	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
REVENUE				
Operating	7,643,222	8,624,564	9,428,800	10,510,600
Non-Operating	192,363	24,505	1,000	11,000
	7,835,585	8,649,069	9,429,800	10,521,600
EXPENSES				
Personal Services	2,869,279	3,374,220	3,265,300	3,464,600
Supplies	286,655	244,538	410,900	419,900
Other Services and Charges	1,307,169	1,111,253	1,212,600	1,996,900
Depreciation	444,281	426,029	585,100	620,700
Miscellaneous	24,217	26,362	28,900	29,200
Interfund Transfers	547,400	669,568	598,000	935,000
	5,479,001	5,851,970	6,100,800	7,466,300
ESTIMATED OPERATING INCOME (LOSS)	2,356,584	2,797,099	3,329,000	3,055,300
Other Sources of Cash	752,380	600,794	585,100	620,700
Other Uses of Cash	(1,582,191)	(2,120,339)	(5,732,000)	(7,419,500)
Increase (Decrease) in Cash	1,526,773	1,277,554	(1,817,900)	(3,743,500)

City of Duluth Minnesota - 2026 Budget

Stormwater Fund Estimated Unrestricted Cash Balance

OPERATING FUND	2025 Budget	2025 Projected	2026 Proposed
ESTIMATED OPERATING INCOME (LOSS)	3,329,000	3,533,400	3,055,300
<u>Other Sources of Cash</u>			
Depreciation and Amortization	585,100	493,600	620,700
Due from Other Funds	-	2,151	-
Special Assessment Principal	-	1,544	-
Total Other Sources of Cash	585,100	497,295	620,700
<u>Other Uses of Cash</u>			
Due to Other Funds	-	10,640	-
Capital Improvements from Current Revenues	5,200,000	3,200,000	7,014,000
Capital Equipment Purchases	532,000	505,300	405,500
Total Other Uses of Cash	5,732,000	3,715,940	7,419,500
INCREASE (DECREASE) IN CASH	(1,817,900)	314,755	(3,743,500)
ESTIMATED UNRESTRICTED CASH AND DEBT SERVICE CASH - BEGINNING	8,690,072	8,690,072	9,004,827
ESTIMATED UNRESTRICTED CASH AND DEBT SERVICE CASH - ENDING	6,872,172	9,004,827	5,261,327

City of Duluth Minnesota - 2026 Budget

Stormwater Fund

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Revenue Detail	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
OPERATING REVENUES:				
4170 Miscellaneous Permits & Licenses	34,350	45,425	20,000	24,900
4636 Sale of Materials	1,235	507	1,500	1,000
4700 Other Sources	-	12,286	-	-
4802 Accounts	16,329	18,085	10,000	1,700
4805 Reimbursements	1,897	6,263	2,000	2,500
4835 Stormwater Revenues	7,586,378	8,539,602	9,392,800	10,478,000
4851 Interest - Other Sources	3,033	2,396	2,500	2,500
TOTAL OPERATING REVENUES	7,643,222	8,624,564	9,428,800	10,510,600
NON-OPERATING REVENUES:				
4209 Direct Federal Grants, Capital	24,327	10,223	-	10,000
4220 State of Minnesota, Operating	79,481	-	-	-
4601 Change in Fair Value Investments	17,937	16,830	-	-
4730 Interfund Transfers In	70,618	-	-	-
4853 Gain/Loss-Sale of Fixed Assets	-	(2,548)	1,000	1,000
TOTAL NON-OPERATING REVENUES	192,363	24,505	1,000	11,000
TOTAL REVENUE	7,835,585	8,649,069	9,429,800	10,521,600

City of Duluth Minnesota - 2026 Budget

Director's Office

535-500-1900

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

Expense Detail	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
PERSONAL SERVICES				
5100 Permanent Employees - Regular	92,590	79,593	83,200	90,700
5101 Permanent Employees - Overtime	2,263	194	500	500
TOTAL	94,853	79,787	83,700	91,200
EMPLOYEE BENEFITS				
5121 P.E.R.A.	6,947	5,927	6,200	6,700
5122 F.I.C.A. Social Security	5,376	4,797	5,200	5,700
5123 F.I.C.A. Medicare	1,327	1,125	1,200	1,300
5125 Dental Insurance	396	319	300	300
5126 Life Insurance	270	208	300	300
5127 Health Care Savings	2,702	2,478	1,300	1,500
5128 Paid Family Leave	-	-	-	400
5130 Cafeteria Plan Benefits	22,093	19,734	21,700	14,600
5133 Health or Fitness Program	96	96	-	-
TOTAL	39,207	34,684	36,200	30,800
OPERATING EXPENSES				
5241 Small Equipment	248	-	500	500
5320 Data Services	58	92	100	100
5321 Telephone	290	312	300	200
5331 Training Expense	726	280	1,100	1,100
5335 Mileage Reimbursement-Local	10	494	200	200
5356 Copier, Printer Lease & Spplies	77	50	100	100
5441 Other Services & Charges	-	10	-	-
TOTAL	1,409	1,238	2,300	2,200
1900 TOTAL - DIRECTOR'S OFFICE	135,469	115,709	122,200	124,200

City of Duluth Minnesota - 2026 Budget

Capital

535-500-1905

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

Expense Detail	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
OPERATING EXPENSES				
5420 Depreciation	444,281	426,029	585,100	620,700
5535 Improvements (Non-Capital)	390,119	176,700	16,000	10,000
5540 Equipment (Non-Capital)	9,420	3,598	-	-
5700 Interfund Transfers Out To General F	-	45,000	45,000	45,000
TOTAL	843,820	651,327	646,100	675,700
NON-OPERATING EXPENSES				
5533 Capital Improvements - Revenue	1,293,693	2,095,201	5,200,000	7,014,000
5580 Capital Equipment	71,478	365,130	532,000	37,500
TOTAL	1,365,171	2,460,331	5,732,000	7,051,500
1905 TOTAL - CAPITAL	2,208,991	3,111,658	6,378,100	7,727,200

City of Duluth Minnesota - 2026 Budget

Rolling Stock

535-500-1910

Capital expenditures related to rolling stock vehicles managed by the Fleet division.

Expense Detail	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
NON-OPERATING EXPENSES				
5580 Capital Equipment	-	-	-	368,000
TOTAL	-	-	-	368,000
1910 TOTAL - ROLLING STOCK	-	-	-	368,000

City of Duluth Minnesota - 2026 Budget

Utility General Expense

535-500-1915

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

Expense Detail	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
PERSONAL SERVICES				
5100 Permanent Employees - Regular	71,674	55,631	51,000	57,400
5101 Permanent Employees - Overtime	1,924	2,051	1,500	2,500
5118 Meal Allowance	35	46	-	-
TOTAL	73,633	57,728	52,500	59,900
EMPLOYEE BENEFITS				
5121 P.E.R.A.	5,317	3,972	3,800	4,400
5121 P.E.R.A., GASB 68	33,519	(105,344)	-	-
5122 F.I.C.A. Social Security	4,406	3,479	3,300	3,700
5123 F.I.C.A. Medicare	1,030	814	800	900
5125 Dental Insurance	485	319	300	300
5126 Life Insurance	330	208	300	300
5127 Health Care Savings	1,181	2,111	800	900
5128 Paid Family Leave	-	-	-	300
5130 Cafeteria Plan Benefits	19,964	9,412	9,300	9,600
5133 Health or Fitness Program	30	33	-	-
5134 Other Post Retirement Benefits	(60,666)	707,158	-	-
5135 Retiree Health Insurance	16,296	17,809	32,400	20,000
5151 Worker's Compensation	28,100	28,100	28,100	24,000
TOTAL	49,992	668,071	79,100	64,400
OPERATING EXPENSES				
5200 Office Supplies	2	3	-	-
5205 Safety & Training Materials	348	427	600	600
5211 Cleaning and Janitorial Supplies	3,414	5,174	5,000	4,400
5218 Uniforms	-	81	-	-
5241 Small Equipment	676	2,417	3,800	4,300
5301 Auditing Services	1,441	2,121	1,500	2,300
5305 Medical Services/Testing Fees	1,044	2,301	1,500	1,500
5310 Contract Services	240	2,890	10,000	10,300
5320 Data Services	6,582	6,128	7,400	7,400
5321 Telephone	1,196	1,846	1,300	1,300
5331 Training Expenses	1,071	761	900	900

City of Duluth Minnesota - 2026 Budget

Utility General Expense

535-500-1915

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

Expense Detail	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
5356 Copier, Printer Lease & Supplies	3,720	4,355	4,500	4,800
5360 Insurance	13,300	13,300	13,300	42,400
5381 Electricity	14,105	15,678	16,500	16,800
5382 Water & Gas	10,112	10,684	12,400	12,400
5384 Refuse Disposal	6,710	2,965	7,000	7,000
5401 Building Repair & Maintenance	6,142	10,316	4,500	6,100
5404 Equipment/Machinery Repair & Mtc	158	-	-	-
5414 Software Lic & Mtc Agreements	35,355	35,135	38,000	40,400
5441 Other Services and Charges	331,553	336,247	303,400	1,003,400
5450 Laundry	889	922	1,500	1,500
5493 Cost Allocation Charges	196,800	205,200	281,000	308,000
5700 Transfer to General Fund	55,900	624,568	553,000	890,000
TOTAL	690,758	1,283,519	1,267,100	2,365,800
1915 TOTAL - UTILITY EXPENSE	814,383	2,009,318	1,398,700	2,490,100

City of Duluth Minnesota - 2026 Budget

Engineering

535-500-1930

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

Expense Detail	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
PERSONAL SERVICES				
5100 Permanent Employees - Regular	571,226	701,919	648,000	588,000
5101 Permanent Employees - Overtime	20,343	27,058	20,000	35,000
5103 Temporary Wages	613	247	2,700	18,000
5118 Meal Allowance	267	455	600	600
TOTAL	592,449	729,679	671,300	641,600
EMPLOYEE BENEFITS				
5121 P.E.R.A.	42,589	52,034	49,500	46,400
5122 F.I.C.A. Social Security	35,597	44,155	41,600	39,700
5123 F.I.C.A. Medicare	8,324	10,326	9,700	9,300
5125 Dental Insurance	2,593	3,203	3,200	2,700
5126 Life Insurance	1,785	2,119	2,600	2,100
5127 Health Care Savings	20,400	20,170	15,100	12,400
5128 Paid Family Leave	-	-	-	2,600
5130 Cafeteria Plan Benefits	126,563	153,714	177,800	158,200
5133 Health or Fitness Program	144	72	-	-
5159 Project Benefits (Contra-Account)	(20,926)	(40,208)	-	-
TOTAL	217,069	245,585	299,500	273,400
OPERATING EXPENSES				
5200 Office Supplies	478	713	400	400
5201 Computer Supplies	483	3,042	200	600
5203 Paper, Stationery and Forms	395	128	200	200
5205 Safety & Training Materials	89	70	400	400
5212 Motor Fuel	4,262	3,038	4,500	3,600
5218 Uniforms	1,575	1,798	1,200	1,700
5219 Other Miscellaneous Supplies	614	51	-	-
5240 Small Tools	23	295	400	500
5241 Small Equipment	242	1,375	-	-
5242 Survey Equipment and Supplies	1,565	1,574	6,200	7,000
5303 Engineering Services	-	676	25,600	30,600
5320 Data Services	1,607	3,647	3,600	3,600
5321 Telephone	2,127	2,280	2,400	3,200

City of Duluth Minnesota - 2026 Budget

Engineering

535-500-1930

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

Expense Detail	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
5322 Postage	38	-	300	300
5331 Training Expenses	1,494	2,767	9,800	13,500
5335 Mileage Reimbursement	1,096	900	1,500	1,500
5355 Printing and Copying	90	50	300	100
5356 Copier, Printer Lease & Splies	163	14	300	200
5404 Equipment Maintenance Repair	241	-	2,000	2,000
5409 Fleet Services	4,034	6,639	4,700	6,400
5411 Land Rental/Easements	100	-	-	-
5414 Software Lic & Mtc Agreements	15,688	14,145	23,000	21,600
5433 Dues and Subscriptions	-	4,950	8,200	8,400
5438 Licenses	325	123	-	400
5441 Other Services and Charges	17,887	23,588	49,200	54,200
5486 One Call system	3,277	3,695	4,500	6,000
TOTAL	57,893	75,558	148,900	166,400
1930 TOTAL - ENGINEERING	867,411	1,050,822	1,119,700	1,081,400

City of Duluth Minnesota - 2026 Budget

Customer Service

535-500-1940

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

Expense Detail	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
PERSONAL SERVICES				
5100 Permanent Employees - Regular	162,161	163,366	176,400	174,700
5101 Permanent Employees - Overtime	854	2,237	800	800
TOTAL	163,015	165,603	177,200	175,500
EMPLOYEE BENEFITS				
5121 P.E.R.A.	11,846	11,854	13,100	13,000
5122 F.I.C.A. Social Security	9,491	9,725	11,000	10,900
5123 F.I.C.A. Medicare	2,219	2,274	2,600	2,500
5125 Dental Insurance	930	905	1,100	900
5126 Life Insurance	636	597	900	800
5127 Health Care Savings	3,665	3,626	3,200	3,200
5128 Paid Family Leave	-	-	-	800
5130 Cafeteria Plan Benefits	48,999	51,003	58,400	51,000
5133 Health or Fitness Program	40	-	-	-
TOTAL	77,826	79,984	90,300	83,100
OPERATING EXPENSES				
5200 Office Supplies	158	115	600	600
5201 Computer Supplies	-	57	400	400
5241 Small Equipment	241	161	800	800
5310 Contract Services	12,482	13,664	17,400	17,400
5320 Data Services	80	149	200	200
5321 Telephone	213	228	300	300
5322 Postage	30,159	30,172	31,900	31,900
5331 Training Expense	2,704	1,878	3,700	3,700
5355 Printing & Copying	339	160	400	400
5356 Copier, Printer Lease & Splies	422	593	900	900
5404 Equipment Repair & Maintenance	100	104	100	100
5427 Credit Card Commission	20,864	21,865	56,000	56,000
5432 Uncollectible Accounts	2,963	10,658	4,900	4,900
5441 Other Services & Charges	275	140	100	100
TOTAL	71,000	79,944	117,700	117,700
1940 TOTAL - CUSTOMER SERVICES	311,841	325,531	385,200	376,300

City of Duluth Minnesota - 2026 Budget

Utility Operations

535-500-1945

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

Expense Detail	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
PERSONAL SERVICES				
5100 Permanent Employees - Regular	1,002,110	827,863	859,000	914,500
5101 Permanent Employees - Overtime	53,707	58,659	60,000	60,000
5103 Other Wages	9,681	18,910	35,000	35,000
5118 Meal Allowance	1,163	696	1,800	1,800
TOTAL	1,066,661	906,128	955,800	1,011,300
EMPLOYEE BENEFITS				
5121 P.E.R.A.	76,877	63,124	68,000	72,100
5122 F.I.C.A. Social Security	64,101	54,097	59,200	62,600
5123 F.I.C.A. Medicare	14,990	12,651	13,800	14,600
5125 Dental Insurance	5,715	4,694	5,500	5,200
5126 Life Insurance	3,932	3,079	4,500	4,100
5127 Health Care Savings	28,099	21,775	15,600	17,000
5128 Paid Family Leave	-	-	-	4,000
5130 Cafeteria Plan Benefits	299,056	245,264	299,000	268,400
5133 Health or Fitness Program	-	12	-	-
5141 Unemployment Compensation	1,804	2,275	-	-
TOTAL	494,574	406,971	465,600	448,000
OPERATING EXPENSES				
5200 Office Supplies	1,017	754	1,300	1,300
5201 Computer Supplies/Software	245	364	500	500
5205 Safety & Training Materials	3,415	3,536	4,600	7,300
5210 Plant Operating Supplies	18,876	21,547	16,800	17,200
5212 Motor Fuels	45,800	38,974	54,000	54,000
5218 Uniforms	6,543	7,352	7,300	8,400
5219 Other Miscellaneous Supplies	4,285	3,188	4,000	5,000
5220 Repair and Maintenance Supplies	1,543	6,452	7,100	7,100
5222 Blacktop	7,927	5,532	10,500	10,500
5224 Materials	48,135	23,646	22,300	22,300
5227 Utility Maintenance Supplies	127,611	101,333	241,300	241,300
5240 Small Tools	4,715	7,793	7,500	7,500
5241 Small Equipment	1,730	3,548	8,500	11,500

City of Duluth Minnesota - 2026 Budget

Utility Operations

535-500-1945

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

Expense Detail	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
5310 Contract Services	3,719	8,634	25,000	25,000
5320 Data Services	2,886	3,112	3,500	3,500
5321 Telephone	1,166	1,445	1,400	1,400
5331 Training Expense	3,924	3,075	4,300	4,300
5333 Freight and Delivery Charges	751	691	1,000	1,000
5335 Mileage Reimbursement	2,361	1,966	3,000	3,000
5355 Printing & Copying	74	27	9,000	9,000
5356 Copier, Printer Lease & Supplies	79	37	400	400
5384 Refuse Disposal	15,006	15,156	23,500	20,000
5404 Equipment/Maintenance Repair	5,991	6,398	6,100	6,100
5409 Fleet Services	131,536	107,549	136,000	149,600
5414 Software Lic & Mtc Agreements	1,250	2,008	1,300	-
5415 Vehicle/Equip Rent	6,132	5,898	10,500	10,500
5433 Dues and Subscriptions	1,984	2,720	4,200	4,200
5441 Other Services & Charges	1,608	223	34,000	34,000
5450 Laundry	3,033	3,206	4,500	4,500
5700 Transfer to General Fund	491,500	-	-	-
TOTAL	944,842	386,164	653,400	670,400
1945 TOTAL - UTILITY OPERATIONS	2,506,077	1,699,263	2,074,800	2,129,700

City of Duluth Minnesota - 2026 Budget

Compliance

535-500-1970

Compliance expenditures represent costs associated with fulfilling both regulatory and mandated programs associated with the four utilities that the City provides. These include costs associated with ensuring the City's compliance with its MS4 Permit.

Expense Detail	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
PERSONAL SERVICES				
5100 Permanent Employees - Regular	-	-	241,400	397,200
5101 Permanent Employees - Overtime	-	-	10,000	10,000
TOTAL	-	-	251,400	407,200
EMPLOYEE BENEFITS				
5121 P.E.R.A.	-	-	18,500	29,000
5122 F.I.C.A. Social Security	-	-	15,600	24,600
5123 F.I.C.A. Medicare	-	-	3,600	5,800
5125 Dental Insurance	-	-	1,300	2,200
5126 Life Insurance	-	-	1,100	1,800
5127 Health Care Savings	-	-	4,600	7,800
5128 Paid Family Leave	-	-	-	1,700
5130 Cafeteria Plan Benefits	-	-	58,000	105,300
TOTAL	-	-	102,700	178,200
OPERATING EXPENSES				
5384 Refuse Disposal	-	-	-	3,500
	-	-	-	3,500
1970 TOTAL-COMPLIANCE	-	-	354,100	588,900

City of Duluth Minnesota - 2026 Budget

Internal Service Funds

Funds

Self-Insurance - Workers' Compensation
Self-Insurance - Liability
Fleet Services

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

	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
FUND BALANCE - JANUARY 1	461,039	889,649	1,303,909	1,435,369
REVENUES				
Participation from Other Funds	2,968,868	3,655,145	3,281,140	2,707,200
Charges for Services	4,711,523	4,812,576	5,653,600	5,785,200
Miscellaneous	153,998	231,398	61,800	85,010
TOTAL REVENUES	7,834,389	8,699,119	8,996,540	8,577,410
EXPENSES				
Personnel Services	2,856,477	3,253,510	3,335,100	3,170,370
Other Expenditures	4,486,923	4,283,738	5,039,520	5,067,346
Claims	62,379	747,611	490,460	494,893
TOTAL EXPENSES	7,405,779	8,284,859	8,865,080	8,732,609
FUND BALANCE - DECEMBER 31	889,649	1,303,909	1,435,369	1,280,170

City of Duluth Minnesota - 2026 Budget

Self-Insurance - Workers' Compensation

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

	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
FUND BALANCE - JANUARY 1	279,826	791,592	1,539,780	1,799,780
REVENUES				
Transfer from City Funds				
- General	2,100,000	2,595,862	2,275,500	1,500,000
- Public Utility	251,800	252,497	269,400	257,340
Other Reimbursements	70,868	135,538	61,800	85,010
TOTAL REVENUES	2,422,668	2,983,897	2,606,700	1,842,350
EXPENSES				
Personnel Services	1,036,380	1,320,128	1,323,100	976,270
Claims: Workers' Compensation	33,948	227,316	322,000	272,630
Other Services and Charges	840,574	688,265	701,600	732,600
TOTAL EXPENSES	1,910,902	2,235,709	2,346,700	1,981,500
FUND BALANCE - DECEMBER 31	791,592	1,539,780	1,799,780	1,660,630
BUDGETED FTE'S				
40 Safety & Training Officer	1	1	1	1

City of Duluth Minnesota - 2026 Budget

Self-Insurance - Liabilities

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

	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
FUND BALANCE - JANUARY 1	802,006	686,086	328,337	158,597
REVENUES				
Transfer from City Funds				
- General	300,000	500,000	400,000	600,000
- Public Utility	170,500	170,500	204,360	199,665
- Duluth Steam	47,691	25,112	25,300	34,016
Duluth Airport	90,634	103,824	99,230	108,829
DEDA	8,243	7,350	7,350	7,350
Other Reimbursements	12,510	91,596	-	-
TOTAL REVENUES	629,578	898,382	736,240	949,860
EXPENSES				
Claims: Liability	28,431	520,295	168,460	222,263
Property/Boiler Insurance	343,044	362,902	366,580	411,268
Other Services and Charges	374,023	372,934	370,940	334,478
TOTAL EXPENSES	745,498	1,256,131	905,980	968,009
FUND BALANCE - DECEMBER 31	686,086	328,337	158,597	140,448

City of Duluth Minnesota - 2026 Budget

Fleet Services

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

	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
FUND BALANCE - JANUARY 1	(620,793)	(588,029)	(564,208)	(523,008)
REVENUES				
SALES & SERVICES (BY ACCOUNT):				
Fuel Sales	1,285,180	1,008,564	1,530,700	1,299,000
Fleet Repair Part Sales, Fleet Parts Sales	754,857	855,327	917,200	1,036,400
	397,750	373,983	447,300	444,200
Services Other Cost	4,628	11,756	3,000	11,000
Fleet Repair Services, Fleet Labor	1,653,792	1,889,035	2,133,600	2,249,400
Fleet Repair Services, Sublet Labor	364,216	421,811	367,500	389,600
Fleet Fixed Costs	251,100	252,100	254,300	355,600
TOTAL SALES & SERVICES	4,711,523	4,812,576	5,653,600	5,785,200
SALES & SERVICES (BY FUND):				
General Fund	3,679,305	3,734,894	4,381,300	4,484,100
Parks Fund	13,209	8,438	11,400	13,200
Special Projects Fund	973	3,032	-	-
Parking Fund	16,450	15,745	19,500	13,300
Water and Gas	295,649	620,676	731,200	730,300
Sewer	295,066	227,910	247,300	277,600
Stormwater	220,357	156,200	199,200	213,600
Steam	185,632	3,145	-	-
Street Light Utility	4,882	42,536	63,700	53,100
TOTAL SALES & SERVICES	4,711,523	4,812,576	5,653,600	5,785,200
Other Revenue	70,620	4,264	-	-
TOTAL REVENUES	4,782,143	4,816,840	5,653,600	5,785,200
EXPENSES				
Personal Services	1,191,960	1,377,093	1,351,600	1,494,600
Benefits	628,137	556,288	660,400	699,500
Other Expenses	2,929,282	2,859,637	3,600,400	3,589,000
TOTAL EXPENSES	4,749,379	4,793,019	5,612,400	5,783,100
FUND BALANCE - DECEMBER 31	(588,029)	(564,208)	(523,008)	(520,908)

City of Duluth Minnesota - 2026 Budget

Fleet Services - Personnel Summary

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	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
40 Manager, Fleet Services	1.00	1.00	1.00	1.00
30 Service Center Supervisor	1.00	1.00	1.00	1.00
133 Budget & Operations Analyst	0.20	0.20	0.20	0.20
32 Fleet Services Leadworker	1.00	1.00	1.00	1.00
30 Asset & Supply Specialist	1.00	1.00	-	-
30 Heavy Equipment Mechanic	6.00	6.00	7.00	6.00
29 Welder	2.00	2.00	2.00	2.00
28 Industrial Equipment Technician	1.00	1.00	1.00	1.00
27 Fleet Services Inventory Tech II	1.00	1.00	1.00	1.00
27 Vehicle Repair Specialist	1.00	1.00	2.00	2.00
25 Vehicle Maintenance Technician	1.00	1.00	-	-
32 Fleet Services Coordinator	-	-	1.00	1.00
24 Fleet Services Inventory Tech I	1.00	1.00	1.00	1.00
Division Total	17.20	17.20	18.20	17.20

City of Duluth Minnesota - 2026 Budget

Fleet Services - Expense Detail

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	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
PERSONAL SERVICES				
5100 Permanent Employees - Regular	1,172,757	1,367,031	1,334,600	1,477,600
5101 Permanent Employees - Overtime	17,952	6,098	10,000	10,000
5103 Other Wages	-	3,725	7,000	7,000
5111 Long-Term Disability Wages	1,161	195	-	-
5118 Meal Allowance	90	45	-	-
TOTAL	1,191,960	1,377,093	1,351,600	1,494,600
5121 P.E.R.A.	84,510	96,382	99,700	110,300
5121 P.E.R.A., GASB 68	34,433	(81,606)	-	92,700
5122 F.I.C.A. Social Security	71,360	82,151	83,800	21,700
5123 F.I.C.A. Medicare	16,689	19,213	19,600	7,500
5125 Dental Insurance	6,547	7,103	7,400	6,000
5126 Life Insurance	6,250	6,822	6,000	37,100
5127 Health Care Savings Plan	42,794	20,712	22,800	6,600
5130 Cafeteria Plan Benefits	364,456	399,353	421,100	417,600
5133 Health or Fitness Program	-	322	-	-
5141 Unemployment Compensation	1,098	5,837	-	-
TOTAL	628,137	556,288	660,400	699,500

City of Duluth Minnesota - 2026 Budget

Fleet Services - Expense Detail

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	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
OTHER EXPENSES				
5200 Office Supplies	1,041	621	1,000	1,000
5201 Computer Supplies/Software	220	657	-	-
5205 Safety & Training Materials	2,996	1,689	5,000	5,000
5210 Plant/Operating Supplies	16,135	16,114	17,000	17,000
5211 Cleaning/Janitorial Supplies	-	-	3,000	3,000
5212 Motor Fuel	1,191,376	930,661	1,491,300	1,265,400
5215 Shop Materials	12,081	10,010	15,000	10,000
5218 Uniforms	500	500	3,500	300
5219 Equipment Repair Supplies	-	33	-	-
5221 Equipment Repair Supplies	1,041,433	1,139,429	1,257,600	1,364,600
5240 Small Tools	7,766	6,791	10,500	10,500
5241 Small Equip-Office/Operating	1,355	-	-	-
5320 Data Services	6,736	7,095	7,100	7,100
5321 Phone Service	1,094	1,548	1,600	1,200
5331 Travel/Training	3,779	7,214	7,500	7,500
5335 Local Mileage Reimbursement	154	104	100	200
5356 Copier, Printer Lease & Supplies	2,642	2,623	2,600	2,600
5381 Electricity	23,541	29,074	30,000	32,000
5382 Water, Gas and Sewer	20,918	18,128	35,000	30,000
5384 Refuse Disposal	949	1,207	1,500	1,500
5401 Bldg/Structure Repair & Mtc	-	32,461	-	-
5404 Equipment Repair & Maintenance	339,204	376,333	367,500	389,600
5414 Software Licenses & Maintenance	18,311	19,514	22,700	90,100
5420 Depreciation	58,612	28,697	8,300	10,700
5438 Licenses	1,801	10,294	3,000	11,000
5441 Other Services and Charges	21,189	25,341	25,000	26,000
5450 Laundry	9,249	11,400	11,000	10,000
5493 Cost Allocation Charges	146,200	182,100	273,600	292,700
TOTAL	2,929,282	2,859,637	3,600,400	3,589,000
TOTAL EXPENSES	4,749,379	4,793,019	5,612,400	5,783,100