

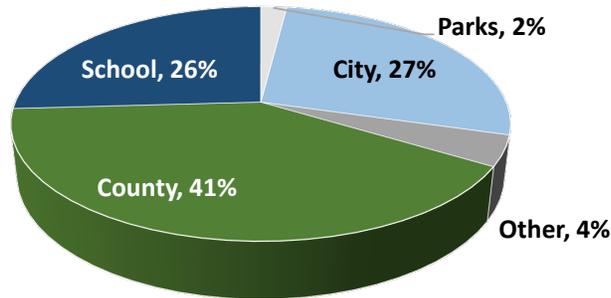
City of Duluth Minnesota - 2025 Budget

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Breakdown of Average Homestead Property Tax Bill by Taxing Entity



2025 Proposed Property Tax Levy

	2024 Approved Levy	2025 Proposed Levy	Change In Levy	
General Operations Levy				
General Operations	\$ 29,305,129	\$ 25,547,272	\$ (3,757,857)	
Provision for Tax Delinquency	\$ 150,000	\$ 150,000	\$ -	
Total General Operations Levy	\$ 29,455,129	\$ 25,697,272	\$ (3,757,857)	
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	\$ 42,609,029	\$ 43,398,572	\$ 789,543	
General Operations Levy Increase			\$ (3,757,857)	-8.82%
Capital Projects Levy			\$ 4,547,400	10.67%
2025 City Tax Levy Increase			\$ 789,543	1.85%
New Construction Growth			\$ 789,543	1.85%
Net Property Tax Impact After Growth			\$ -	0.00%

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	2024 Approved Budget	2025 Proposed Budget	Variance 2024 Approved Budget vs 2025 Proposed Budget	
			\$	%
REVENUES				
Local Government Aid	35.18	35.23	0.06	0.2%
City Sales and Use Tax	16.00	17.76	1.76	11.0%
State Sales Tax Administration	(0.22)	(0.14)	0.08	0.0%
Property Tax	29.46	25.70	(3.76)	-12.8%
Charges for Services	6.94	7.29	0.35	5.1%
Other Financing Sources	8.30	6.71	(1.59)	-19.2%
Intergovernmental	4.55	4.66	0.11	2.4%
Gas Utility in Lieu of Taxes	2.70	3.25	0.55	20.4%
Minnesota Power Franchise Tax	3.61	3.85	0.24	6.7%
Licenses and Permits	2.11	2.18	0.07	3.3%
All Other Taxes	1.06	1.04	(0.02)	-2.3%
Miscellaneous	0.55	0.54	(0.01)	-1.1%
Special Assessments	0.44	0.53	0.09	21.4%
Fines and Forfeits	0.23	0.20	(0.03)	-12.2%
General Fund Reserves	9.20	-	(9.20)	100.0%
Revenue Totals	120.10	108.81	(11.29)	-9.40%
EXPENDITURES				
Salaries and Overtime	58.15	60.72	2.57	4.41%
Medical Insurance	13.19	13.36	0.17	1.33%
Benefits	11.56	12.36	0.80	6.92%
Retiree Medical & Life Insurance	7.73	3.21	(4.53)	-58.55%
Other Services and Charges	6.03	4.86	(1.17)	-19.43%
Supplies	3.54	3.75	0.21	5.85%
Fleet	3.15	3.35	0.20	6.48%
Worker's Compensation	2.08	2.17	0.09	4.55%
Utilities	2.00	2.03	0.03	1.55%
Software & License Agreements	1.49	1.74	0.25	17.00%
Professional Svcs/Contracts	1.37	0.92	(0.46)	-33.19%
Capital Outlay	0.62	0.35	(0.27)	-43.55%
One-Time Expenditures	9.20	-	(9.20)	100.00%
Expenditure Totals	120.10	108.81	(11.29)	-9.40%

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General Fund

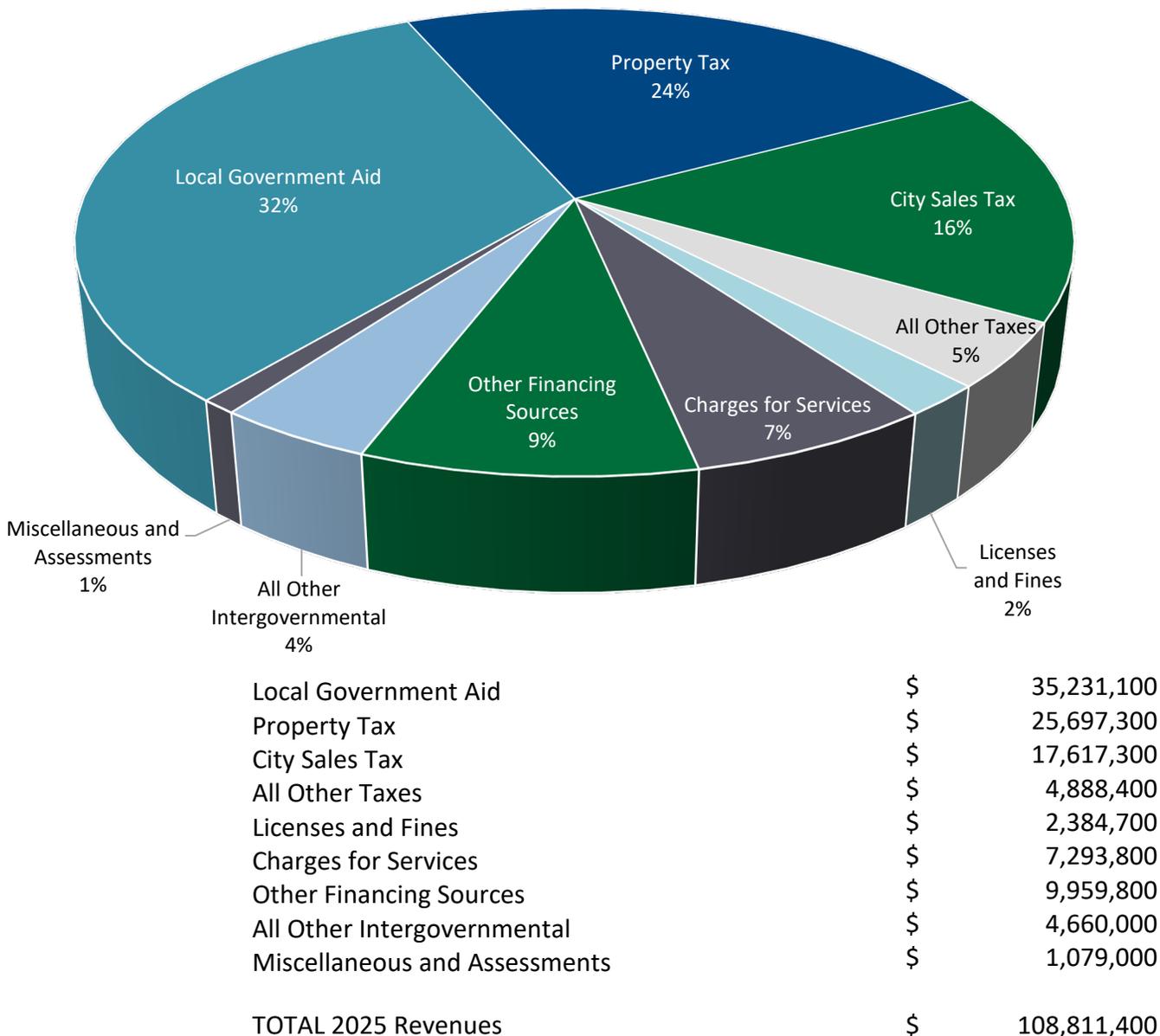
The General Fund provides general purpose government to the citizens of Duluth and accounts for all financial transactions not accounted for in another fund. This fund is used to finance activities such as general government, public safety, public works, libraries, recreation, planning, and economic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

	2022 Actual	2023 Actual	2024 Budget	2025 Proposed
REVENUES				
Property Tax				
General Operations Levy	25,068,316	27,872,606	29,305,200	25,547,300
Delinquent Property Taxes	147,579	135,019	150,000	150,000
City Sales Tax	18,383,455	19,032,817	15,784,000	17,617,300
All Other Taxes	5,827,794	4,802,163	4,668,500	4,888,400
Local Government Aid	30,671,679	30,807,820	35,175,100	35,231,100
All Other Intergovernmental	6,018,638	4,993,000	4,551,000	4,660,000
Licenses and Fines	2,495,684	2,458,936	2,337,700	2,384,700
Charges for Services	7,262,537	8,527,405	6,941,500	7,293,800
Other Financing Sources	16,605,295	21,849,739	10,999,400	9,959,800
Miscellaneous and Assessments	1,946,606	2,796,557	991,500	1,079,000
Fund Balance Reserves	-	-	9,200,000	-
Total Revenues	114,427,584	123,276,062	120,103,900	108,811,400
EXPENDITURES				
Permanent Salaries	46,873,326	48,584,989	54,021,400	58,334,200
Permanent Salaries - One Time Payment	-	-	1,863,700	-
Premium Pay	3,685,623	3,005,358	1,625,300	1,601,700
Other Wages	855,159	853,617	832,700	782,900
Employee Benefits	23,195,689	23,270,582	24,755,400	25,722,300
Supplies	3,481,131	3,366,969	3,540,000	3,747,200
Other Services & Charges	22,446,055	22,206,776	14,114,600	13,042,000
Utilities	1,676,645	1,496,121	1,998,400	2,030,100
Retiree Medical and Life Insurance	8,576,865	9,072,973	7,731,400	3,205,000
Capital Outlay	385,337	1,065,622	621,000	346,000
Cash Reserves - Capital	-	-	9,000,000	-
Total Expenditures	111,175,830	112,923,007	120,103,900	108,811,400

City of Duluth Minnesota - 2025 Budget

2025 General Fund Proposed Revenues



This graph shows the major categories of revenues expressed as a percent of total General Fund revenues estimated for budget fiscal year 2025. 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 32% of all General Fund revenues. For this reason, we closely monitor local government aid every session at the State Legislature.

City of Duluth Minnesota - 2025 Budget

General Fund Revenues		2022 Actual	2023 Actual	2024 Budget	2025 Proposed
TAXES					
4005	Current Property Tax	25,068,316	27,872,606	29,305,200	25,547,300
4010	Delinquent Property Tax	147,579	135,019	150,000	150,000
4015	Mobile Home Tax	95,139	100,313	80,000	90,000
4040	City Sales and Use Tax	18,383,455	19,032,817	15,784,000	17,617,300
4050	Charitable Gambling Tax	38,355	40,372	30,000	30,000
4070	MN Power Franchise Tax	3,524,544	3,689,802	3,608,400	3,852,000
4071	Northeast Cable Franchise Tax	752,704	704,230	728,000	690,000
4072	Northern MN Utility Franchise Tax	11,823	11,700	6,700	11,000
4080	Forfeit Tax Sale Apportionment	38,094	14,428	10,000	10,000
4090	Other Taxes	1,367,135	241,318	205,400	205,400
TOTAL TAXES		49,427,144	51,842,605	49,907,700	48,203,000
LICENSES AND PERMITS					
4101	Liquor License	442,557	450,927	415,000	425,000
4102	Beer License	12,482	14,202	11,200	11,200
4105	Hotel License	7,781	8,083	7,000	7,000
4106	Garbage Collection	19,380	19,345	18,000	18,000
4107	Horse & Carriage	297	297	400	400
4108	Emergency Wrecker License	3,361	3,060	6,000	6,000
4109	Gas Station License	12,106	11,039	9,250	10,500
4111	Pawnbroker License	440	440	1,100	1,100
4112	Peddler's License	8,823	18,226	8,000	10,000
4113	Precious Metal Dealer	1,760	1,760	1,750	1,800
4114	Pet Shop License	747	914	600	600
4116	Dog Kennels License	810	640	400	400
4117	Massage Parlor	12,894	15,063	12,000	12,000
4118	Cigarette License	14,181	12,424	12,000	12,000
4119	Motor Vehicle	4,736	4,432	5,300	5,300
4120	Taxi Permit	3,323	19,392	9,000	9,000
4121	Coin Operating Device	290	18,880	8,000	8,000
4122	Pool & Bowling	611	611	600	600
4124	Tree Service Contractor License	-	-	1,400	1,400
	Transportation Network Companies	-	-	7,400	7,400
4125	License				
4126	Shared Active Mobility Systems	21,950	16,000	14,000	14,000
4150	Pet License	9	3	-	-
4160	Fire Protection Systems Permit Fees	84,978	88,043	95,500	95,500
4151	Fill Permits	13,038	7,264	1,200	5,000
4152	Excavation Permits	25,442	25,961	25,000	25,000

City of Duluth Minnesota - 2025 Budget

General Fund Revenues		2022 Actual	2023 Actual	2024 Budget	2025 Proposed
LICENSES AND PERMITS continued					
4153	Multiple Dwell License	1,190,442	1,105,074	1,185,100	1,250,000
4154	Commercial Use/Occupancy	151,220	141,580	130,000	130,000
4155	Special Event Permit	4,956	5,736	3,500	3,500
4170	Misc Permits & Licenses	181,892	108,105	117,000	112,000
TOTAL LICENSE AND PERMITS		2,220,505	2,097,500	2,105,700	2,182,700
INTERGOVERNMENTAL					
4209	Misc Federal Grants (Safer Grant)	12,579	40,033	16,000	16,000
4210	Pass-thru Federal Grants	14,328	-	-	-
4220	State of Minnesota	24,234	4,664	4,000	4,000
4221	Local Government Aid	30,671,679	30,807,820	35,175,100	35,231,100
4222	State Property Tax Aid	220	258	-	-
4225	Ski Trail Reimbursement	11,000	16,060	11,000	11,000
4227	Police Training Reimbursement	147,148	133,346	151,800	135,000
4232	State Insurance Premium	2,605,093	2,607,006	2,310,800	2,420,800
4233	State of MN PERA Contribution	1,159,997	103,420	-	-
4240	Municipal State Aid - Maintenance	1,525,839	1,533,400	1,496,100	1,496,100
4260	St. Louis County	138,411	146,657	138,400	138,400
4261	ISD 709	303,575	334,044	357,900	366,700
4300	HRA in Lieu of Taxes	76,214	74,113	65,000	72,000
TOTAL INTERGOVERNMENTAL		36,690,317	35,800,820	39,726,100	39,891,100
CHARGES FOR SERVICES					
4303	Use Permit - Flood & Wetlands	364	-	1,000	-
4306	Building Appeals Fee	-	278	-	-
4307	Planning/Zoning Fees	233,092	174,487	87,500	87,500
4310	Assessment Cost Services	8,060	48,967	10,000	10,000
4311	Assessment Certificate Fee	53,377	40,237	160,000	40,000
4315-01	Cost Allocation Stormwater	196,800	196,800	205,200	281,000
4315-02	Cost Allocation Sewer	238,200	238,200	256,300	333,000
4315-03	Cost Allocation Steam	53,200	64,500	64,500	80,000
4315-04	Cost Allocation DECC	13,800	13,800	14,700	47,300
4315-05	Cost Allocation DTA	10,300	12,500	12,500	23,900
4315-06	Cost Allocation Grant Administration	83,542	73,662	69,000	73,600
4315-07	Cost Allocation Airport	45,200	73,200	78,000	133,200
4315-08	Cost Allocation DEDA	400,000	400,000	400,000	400,000
4315-09	Cost Allocation Public Utility	876,400	876,400	950,900	945,400
4315-10	Cost Allocation Fleet	146,200	146,200	182,100	273,600

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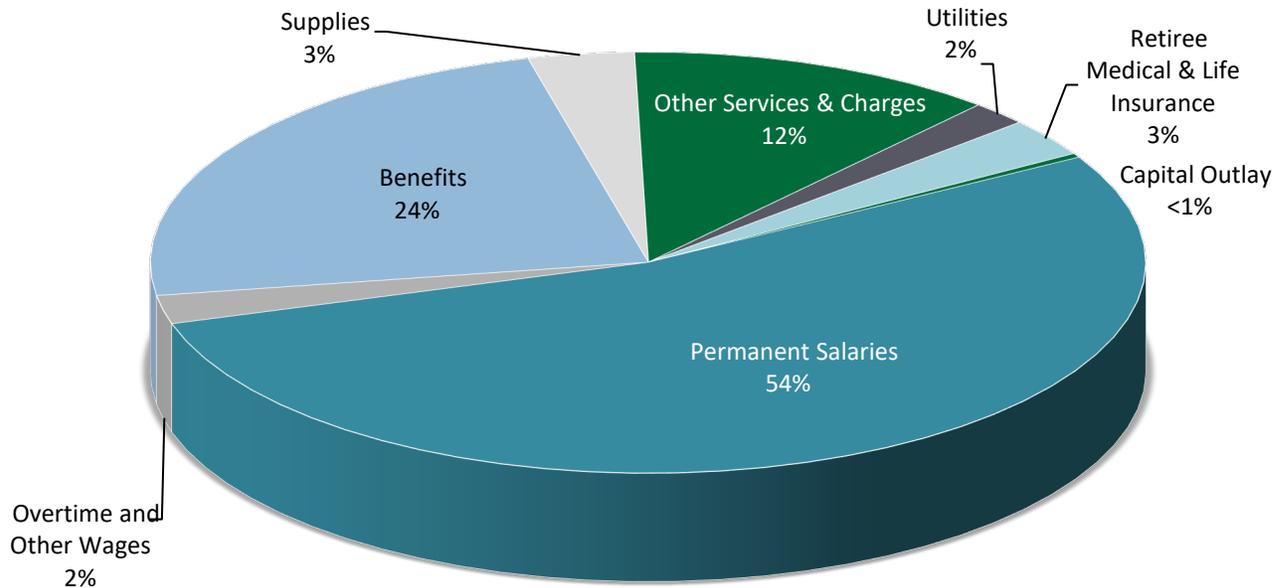
General Fund Revenues	2022 Actual	2023 Actual	2024 Budget	2025 Proposed
CHARGES FOR SERVICES continued				
4315-12 Cost Allocation Group Health	399,866	409,863	420,100	430,600
4315-13 Cost Allocation Self Insurance	666,900	734,500	520,400	584,000
4315-14 Cost Allocation Spirit Mountain	26,200	26,200	29,600	29,600
4315-15 Cost Allocation Parking	116,300	140,500	140,500	202,300
4315-17 Cost Allocation 410 W 1st Street Ramp	6,700	8,500	8,500	6,500
4319 Attorney Services	38,978	20,844	-	9,000
4320 MIS Services	93,463	12,162	11,000	11,000
4322 Animal Shelter Fees	17,550	14,335	12,000	12,000
4323 Garnishment Fees	45	15	-	-
4326 Criminal History Checks	160	190	400	-
4328 Pawnbroker Transaction Charge	29,988	33,822	25,000	16,100
4329 False Alarm Fees & Penalties	15,133	22,449	15,000	5,000
4340 Fire Protection Services	4,200	-	4,200	4,200
4341 Hydrant Maintenance Service	30,000	30,000	30,000	30,000
4351 Building Inspection Fees	2,365,882	3,496,575	2,059,600	2,515,000
4352 Plumbing Inspection Fees	258,484	347,058	257,400	260,000
4353 Electric Inspection Fees	292,917	385,557	264,400	-
4354 HVAC-R Inspection Fees	409,458	381,402	220,900	225,000
4355 Signs Inspection Fees	25,232	25,937	12,000	20,000
4356 House Moving Inspection Fees	36,971	24,683	10,300	15,000
4357 Mobile Home Inspection Fees	1,505	644	2,200	2,000
4359 Capacity Availability Fee	16,434	21,470	16,500	18,000
4361 RPZ Registration Fee	32,609	31,470	14,800	20,000
4370 Engineering Services	19,028	-	375,000	150,000
TOTAL CHARGES FOR SERVICES	7,262,537	8,527,405	6,941,500	7,293,800
FINES AND FORFEITS				
4470 License Penalties	85	1,196	1,500	1,500
4472 Administrative Fines	29,863	132,648	500	500
4473 Court Fines	230,416	211,483	230,000	200,000
4474 Police Felony Forfeitures	14,815	16,109	-	-
TOTAL FINES AND FORFEITS	275,179	361,436	232,000	202,000
SPECIAL ASSESSMENTS				
4500 Assessments	470,751	526,780	425,000	521,000
4501 Assessments - Penalty & Interest	15,877	16,173	13,800	13,800
TOTAL SPECIAL ASSESSMENTS	486,628	542,952	438,800	534,800

City of Duluth Minnesota - 2025 Budget

General Fund Revenues		2022 Actual	2023 Actual	2024 Budget	2025 Proposed
MISCELLANEOUS					
4601	Earnings on Investments	(328,535)	62,091	-	-
4622	Rent of Buildings	80,568	77,017	86,200	97,700
4623	Rent of Land	10,539	15,167	10,800	15,400
4627	Concessions & Commissions	-	12,501	25,000	25,800
4631	Media Sales	12,983	13,122	9,900	9,500
4635	Auction Proceeds	7,303	16,444	-	-
4636	Sale of Materials	4,487	5,302	5,000	5,000
4639	Sale of Equipment	126,099	115,633	-	-
4640	Sale of Land	5,610	1	-	-
4644	Misc Fees, Sales & Services	127,959	157,576	89,400	89,200
4650	Salary Reimbursement	44,522	48,677	10,000	10,000
4654	Other Reimbursements	1,116,436	1,528,950	164,900	139,600
4655	Drug Task Force Reimbursement	51,943	18,774	-	-
4660	Gifts & Donations	7,500	-	-	-
4700	Other Sources	40,691	30,018	-	-
4701	2% Retention Surtax	1,873	2,332	1,500	2,000
4702	Fond du Luth Proceeds	150,000	150,000	150,000	150,000
TOTAL MISCELLANEOUS		1,459,979	2,253,604	552,700	544,200
OTHER FINANCING SOURCES					
4730-20	Transfer from Special Revenue Funds	10,608,884	13,394,966	2,541,500	2,625,700
4730-22	Transfer from Police Grant Funds	1,551,548	1,310,433	1,157,500	1,157,500
4730-23	Overtime	254,387	244,260	-	-
4730-50	Transfer from Enterprise Funds	76,200	1,422,900	3,288,600	1,422,900
4730-51	Transfer from Public Utility Funds	1,080,400	1,088,400	1,129,800	1,321,700
4731	Gas Utility in Lieu of Taxes	2,869,276	4,173,720	2,700,000	3,250,000
4732	Steam Utility in Lieu of Taxes	164,601	214,571	182,000	182,000
4805	Reimbursements	-	490	-	-
TOTAL OTHER FINANCING SOURCES		16,605,295	21,849,739	10,999,400	9,959,800
4999	Fund Balance Reserves	-	-	9,200,000	-
GENERAL FUND TOTAL		114,427,584	123,276,062	120,103,900	108,811,400

City of Duluth Minnesota - 2025 Budget

2025 General Fund Proposed Expenditures

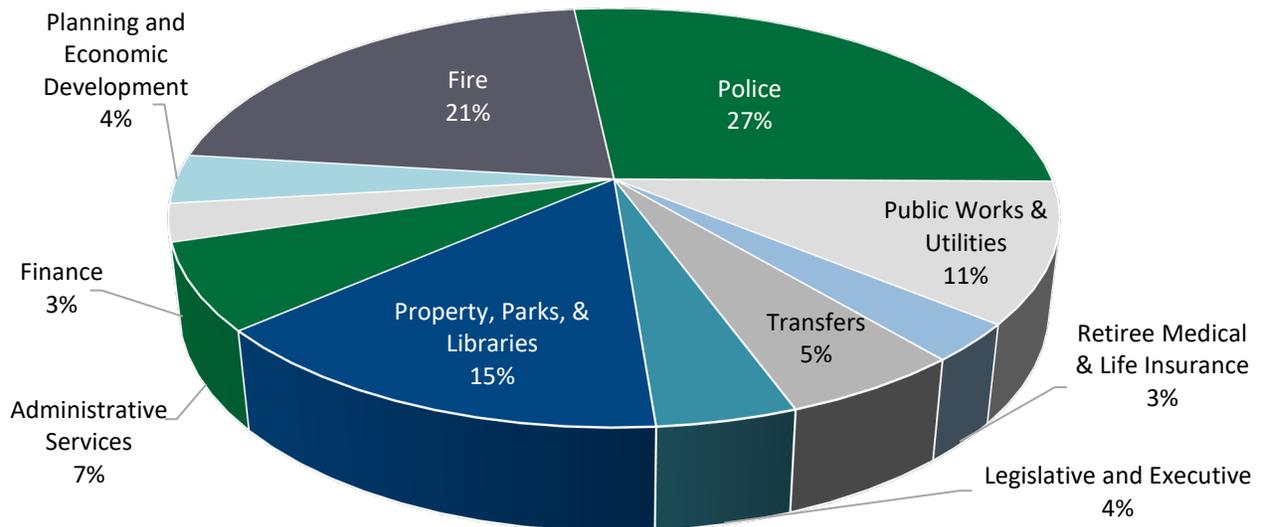


Permanent Salaries	\$	58,334,200
Overtime and Other Wages	\$	2,384,600
Benefits	\$	25,722,300
Supplies	\$	3,747,200
Other Services & Charges	\$	13,042,000
Utilities	\$	2,030,100
Retiree Medical & Life Insurance	\$	3,205,000
Capital Outlay	\$	346,000
TOTAL 2025 EXPENDITURES	\$	108,811,400

This graph shows the General Fund budget by expense category. The largest single category of expense is permanent salaries at 54% of all expenditures. When adding salaries to the cost of benefits, overtime, and other wages, the total is 82% of all budgeted expenditures. Other services and charges comprises 12% of the total; followed by supplies, utilities, and capital outlay combined for 5%.

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2025 General Fund Proposed Expenditures



Legislative and Executive	\$	4,688,000
Property, Parks, & Libraries	\$	16,100,100
Administrative Services	\$	7,265,400
Finance	\$	3,154,800
Planning and Economic Development	\$	4,124,800
Fire	\$	23,242,100
Police	\$	29,258,000
Public Works & Utilities	\$	11,729,400
Retiree Medical & Life Insurance	\$	3,205,000
Transfers	\$	6,043,800
TOTAL 2025 EXPENDITURES	\$	108,811,400

This graph shows the General Fund departmental budgets as a percent of the total General Fund expenditures for budget fiscal year 2025. The largest category is public safety with the Police and Fire departments comprising 48% 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%.

City of Duluth Minnesota - 2025 Budget

2025 General Fund Proposed Expenditures

	Permanent		Other		Other	Capital	
	Salaries	Overtime	Wages	Benefits	Expense	Outlay	TOTAL
LEGISLATIVE AND EXECUTIVE							
City Council	-	-	124,200	9,500	82,700	-	216,400
Mayor's Office	553,900	-	10,800	259,100	24,200	-	848,000
City Administrative Officer	371,800	-	-	139,500	20,600	-	531,900
Attorney's Office	2,173,200	-	-	857,400	61,100	-	3,091,700
DEPARTMENT TOTAL	3,098,900	-	135,000	1,265,500	188,600	-	4,688,000
PROPERTY, PARKS, & LIBRARIES							
Park Maintenance	1,678,200	75,000	151,000	789,400	1,183,900	-	3,877,500
Library Facilities Management	3,214,100	800	101,800	1,441,500	526,200	346,000	5,630,400
	2,424,200	25,000	13,700	1,028,200	3,101,100	-	6,592,200
DEPARTMENT TOTAL	7,316,500	100,800	266,500	3,259,100	4,811,200	346,000	16,100,100
ADMINISTRATIVE SERVICES							
Human Resources Information Technology	994,300	-	10,000	429,200	108,000	-	1,541,500
City Clerk	2,243,200	10,000	-	945,800	1,418,300	-	4,617,300
	637,900	1,400	85,000	294,900	87,400	-	1,106,600
DEPARTMENT TOTAL	3,875,400	11,400	95,000	1,669,900	1,613,700	-	7,265,400
FINANCE							
Budget Office	713,000	6,400	-	259,600	37,100	-	1,016,100
Auditor's Office	838,600	7,600	-	325,400	304,100	-	1,475,700
Purchasing	452,500	-	-	196,300	14,200	-	663,000
DEPARTMENT TOTAL	2,004,100	14,000	-	781,300	355,400	-	3,154,800
PLANNING AND ECONOMIC DEVELOPMENT							
Planning & Development	1,126,200	-	-	474,300	66,900	-	1,667,400
Construction Services & Inspection	1,608,600	9,000	-	695,800	144,000	-	2,457,400
DEPARTMENT TOTAL	2,734,800	9,000	-	1,170,100	210,900	-	4,124,800

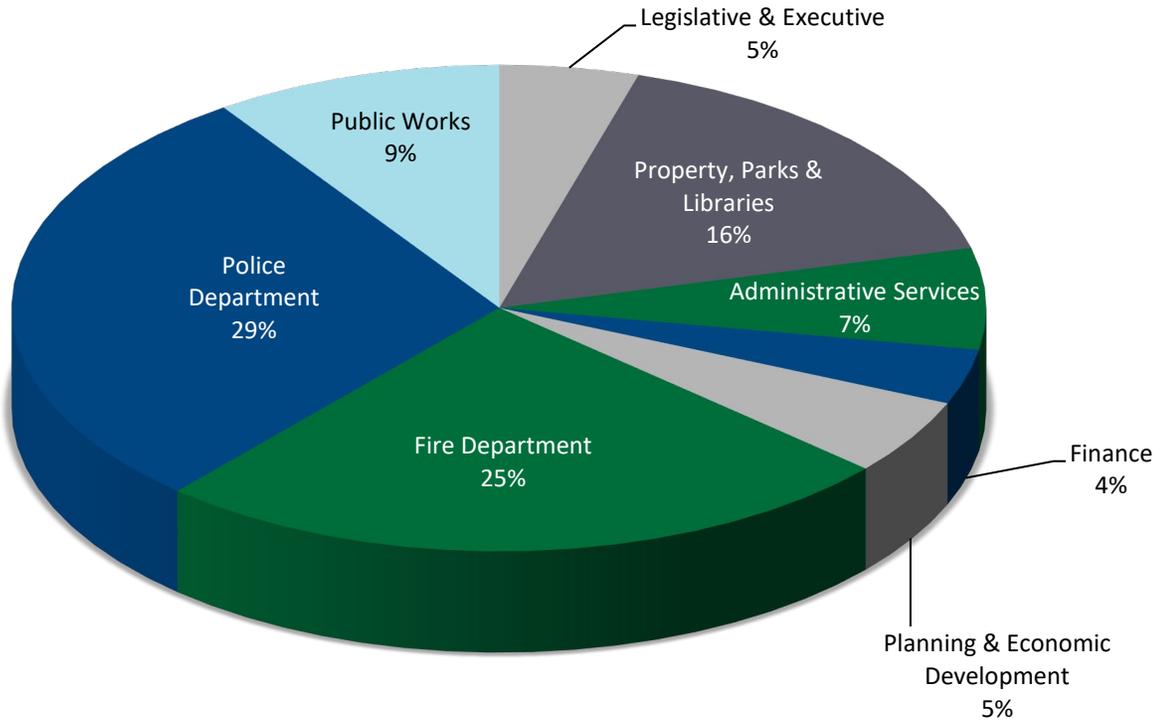
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2025 General Fund Proposed Expenditures

	Permanent Salaries	Overtime	Other Wages	Benefits	Other Expense	Capital Outlay	TOTAL
FIRE DEPARTMENT							
Fire Administration	795,600	-	-	281,100	54,900	-	1,131,600
Fire Operations	12,481,700	767,200	-	5,945,000	929,000	-	20,122,900
Life Safety	1,313,800	11,300	-	554,900	107,600	-	1,987,600
DEPARTMENT TOTAL	14,591,100	778,500	-	6,781,000	1,091,500	-	23,242,100
POLICE DEPARTMENT	18,414,100	445,000	256,400	8,527,100	1,615,400	-	29,258,000
PUBLIC WORKS							
Director's Office	67,500	-	-	29,300	1,000	-	97,800
Street Maintenance	3,107,100	187,000	-	1,581,500	4,481,800	-	9,357,400
Engineering	1,402,300	56,000	30,000	611,500	174,400	-	2,274,200
DEPARTMENT TOTAL	4,576,900	243,000	30,000	2,222,300	4,657,200	-	11,729,400
TRANSFERS	1,722,400	-	-	3,251,000	4,275,400	-	9,248,800
GENERAL FUND	58,334,200	1,601,700	782,900	28,927,300	18,819,300	346,000	108,811,400

City of Duluth Minnesota - 2025 Budget

2025 General Fund Personnel Summary



Department	2024 Budget	2025 Proposed
Legislative & Executive	26.80	28.80
Property, Parks & Libraries	100.35	102.60
Administrative Services	42.00	42.00
Finance	23.60	22.85
Planning & Economic Development	34.25	31.60
Fire Department	151.00	156.00
Police Department	184.00	181.00
Public Works	59.80	59.80
TOTAL	621.80	624.65

City of Duluth Minnesota - 2025 Budget

2025 General Fund Personnel Summary

	2024 Budget	2025 Proposed	Difference	Narrative
LEGISLATIVE/EXECUTIVE				
Mayor	6.00	6.00	0.00	
City Administrative Officer	3.00	3.00	0.00	
City Attorney	17.80	19.80	2.00	Remove 1 Dep. City Attorney & add 3 Assist. Attorneys
DEPARTMENT TOTAL	26.80	28.80	2.00	
PROPERTY, PARKS & LIBRARIES				
Park Maintenance	23.05	22.80	-0.25	Removed Grant Coord. Add library safety spec & remove
Library	48.00	48.50	0.50	library tech
Facilities Management	29.30	31.30	2.00	Add 2 Janitor I's
DEPARTMENT TOTAL	100.35	102.60	2.25	
ADMINISTRATIVE SERVICES				
Human Resources	11.00	11.00	0.00	
Information Technology	24.00	24.00	0.00	
City Clerk	7.00	7.00	0.00	
DEPARTMENT TOTAL	42.00	42.00	0.00	
FINANCE				
Budget	7.00	7.00	0.00	
Auditor	10.60	9.85	-0.75	Removed Accountant I
Purchasing	6.00	6.00	0.00	
DEPARTMENT TOTAL	23.60	22.85	-0.75	
PLANNING & ECONOMIC DEVELOPMENT				
Planning & Development	13.25	12.60	-0.65	Reorganization plan
Construction Svcs & Inspection	21.00	19.00	-2.00	Removed 2 Electrical Inspectors
DEPARTMENT TOTAL	34.25	31.60	-2.65	
FIRE				
Fire Administration	6.00	6.00	0.00	
Firefighting Operations	131.00	134.00	3.00	Add 3 Temp. Firefighters Added Fire Inspector and Housing
Life Safety	14.00	16.00	2.00	Inspector
DEPARTMENT TOTAL	151.00	156.00	5.00	

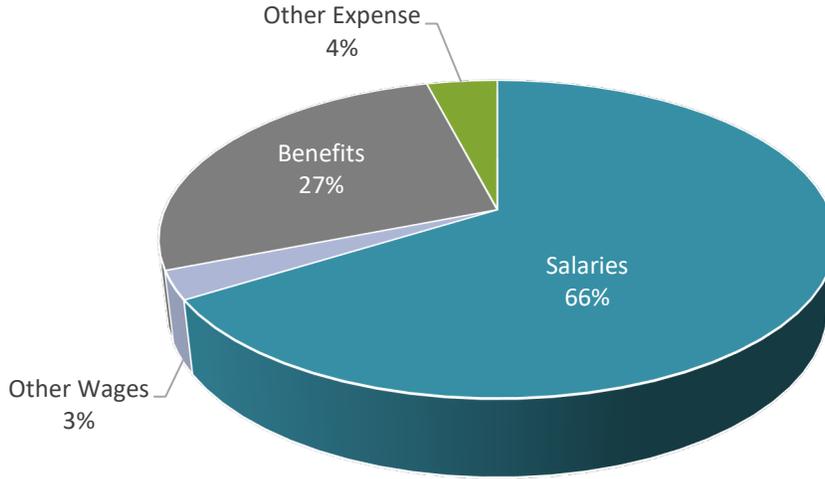
City of Duluth Minnesota - 2025 Budget

2025 General Fund Personnel Summary

	2024 Budget	2025 Proposed	Difference	Narrative
POLICE				
Administration, Investigative, Patrol	184.00	181.00	-3.00	Removed 3 Police Officers (temp.)
DEPARTMENT TOTAL	184.00	181.00	-3.00	
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	621.80	624.65	2.85	

City of Duluth Minnesota - 2025 Budget

Legislative & Executive Department 2025 Proposed Budget by Expenditure Category



Expenditures by Category	2022 Actual	2023 Actual	2024 Budget	2025 Proposed	Difference
Permanent Salaries	2,571,906	2,972,030	2,842,300	3,098,900	256,600
Overtime	3,521	2,354	-	-	-
Other Wages	167,409	165,463	165,000	135,000	(30,000)
Total Personal Services	2,742,835	3,139,846	3,007,300	3,233,900	226,600
Benefits	1,020,461	1,145,233	1,168,200	1,265,500	97,300
Other Expense	147,036	191,887	176,600	188,600	12,000
Department Total	3,910,333	4,476,967	4,352,100	4,688,000	335,900

Expenditures by Division	2022 Actual	2023 Actual	2024 Budget	2025 Proposed	Difference
City Council	187,959	216,183	204,400	216,400	12,000
Mayor's Office	769,707	897,419	839,700	848,000	8,300
City Administrator's Office	478,509	638,548	524,800	531,900	7,100
Attorney's Office	2,474,159	2,724,817	2,783,200	3,091,700	308,500
Department Total	3,910,333	4,476,967	4,352,100	4,688,000	335,900

Budgeted FTE's	2022	2023	2024	2025	Difference
	25.80	26.80	26.80	28.80	2.00

City of Duluth Minnesota - 2025 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.

Budgeted FTE's	2022	2023	2024	2025	Difference
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There are no fulltime, permanent employees assigned to this division.

Expenditures	2022 Actual	2023 Actual	2024 Budget	2025 Proposed	Difference
Personal Services					
Permanent Salaries	-	-	-	-	-
Overtime	-	-	-	-	-
Other Wages	120,750	124,200	124,200	124,200	-
Total Salaries	120,750	124,200	124,200	124,200	-
Benefits	9,237	9,501	9,500	9,500	-
Other Expense					
Materials & Supplies	1,447	6,754	1,300	1,300	-
Services	3,464	18,696	12,000	12,000	-
Utilities & Mtc	50,186	53,037	52,200	64,200	12,000
Other	2,875	3,995	5,200	5,200	-
Total Other Expense	57,972	82,482	70,700	82,700	12,000
Division Total	187,959	216,183	204,400	216,400	12,000

City of Duluth Minnesota - 2025 Budget

General Fund Expenditure Detail	2022	2023	2024	2025
City Council - 110-110-1101	Actual	Actual	Budget	Proposed
PERSONAL SERVICES				
5103 Other Wages	120,750	124,200	124,200	124,200
TOTAL	120,750	124,200	124,200	124,200
EMPLOYEE BENEFITS				
5121 PERA Retirement	-	-	-	-
5122 FICA - Social Security	7,487	7,700	7,700	7,700
5123 FICA - Medicare	1,751	1,801	1,800	1,800
TOTAL	9,237	9,501	9,500	9,500
OTHER EXPENDITURES				
5200 Office Supplies	1,322	2,162	-	-
5201 Computer Supplies/Software	-	-	1,000	1,000
5219 Other Miscellaneous Supplies	125	4,592	300	300
5319 Other Professional Services	-	16,760	4,000	4,000
5331 Travel/Training	3,295	550	7,000	7,000
5355 Printing & Copying	169	1,386	1,000	1,000
5404 Equipment/Machinery Repair & Mtc	123	75	3,700	3,700
5414 Software Licenses & Mtce Agreements	50,063	52,962	48,500	60,500
5433 Dues & Subscription	750	550	1,000	1,000
5441 Other Services & Charges	142	1,998	2,000	2,000
5443 Board & Meeting Expenses	1,983	1,447	2,200	2,200
TOTAL	57,972	82,482	70,700	82,700
DIVISION TOTAL	187,959	216,183	204,400	216,400

City of Duluth Minnesota - 2025 Budget

Mayor's Office

www.duluthmn.gov/mayor/

The Mayor's Office provides leadership and direction to the Executive Branch of city government. The Mayor serves as chief executive officer of the City, provides leadership alongside community and serves as the identifiable representative of the City. The Mayor's Office provides policy initiatives to the City Council to help direct the vision of the community.

Budgeted FTE's	2022	2023	2024	2025	Difference
Mayor	1.0	1.0	1.0	1.0	-
131 Executive Assistant	1.0	1.0	1.0	1.0	-
1070 Human Rights Officer	1.0	1.0	1.0	1.0	-
Community Relations					
1105 Officer	1.0	1.0	1.0	1.0	-
Public Information					
1085 Officer	1.0	1.0	1.0	1.0	-
Communications &					
1105 Policy Officer	1.0	1.0	1.0	1.0	-
Division Total	6.0	6.0	6.0	6.0	0.0

Expenditures	2022 Actual	2023 Actual	2024 Budget	2025 Proposed	Difference
Personal Services					
Permanent Salaries	505,042	628,151	561,500	553,900	(7,600)
Overtime	-	137	-	-	-
Other Wages	11,556	11,372	10,800	10,800	-
Total Salaries	516,598	639,660	572,300	564,700	(7,600)
Benefits	233,477	234,839	243,200	259,100	15,900
Other Expense					
Materials & Supplies	529	2,296	3,000	3,000	-
Services	9,275	11,417	10,800	10,800	-
Other	9,828	9,207	10,400	10,400	-
Total Other Expense	19,632	22,920	24,200	24,200	-
Division Total	769,707	897,419	839,700	848,000	8,300

City of Duluth Minnesota - 2025 Budget

General Fund Expenditure Detail	2022 Actual	2023 Actual	2024 Budget	2025 Proposed
Mayor's Office - 110-110-1102				
PERSONAL SERVICES				
5100 Permanent Salaries	505,042	628,151	561,500	553,900
5101 Premium Pay	-	137	-	-
5103 Other Wages	11,556	11,372	10,800	10,800
TOTAL	516,598	639,660	572,300	564,700
EMPLOYEE BENEFITS				
5121 PERA Retirement	35,527	37,863	42,000	41,100
5122 FICA - Social Security	24,580	27,449	35,500	35,000
5123 FICA - Medicare	7,177	7,839	8,300	8,200
5125 Dental Insurance	2,277	2,376	2,500	2,600
5126 Life Insurance	1,553	1,620	1,100	2,100
5127 Health Care Savings Plan (HCSP)	27,463	16,295	11,900	24,000
5130 Cafeteria Plan Benefits	134,901	141,398	141,900	146,100
TOTAL	233,477	234,839	243,200	259,100
OTHER EXPENDITURES				
5200 Office Supplies	404	1,394	2,000	2,000
5219 Other Miscellaneous Supplies	125	483	500	500
5241 Small Equip-Office/Operating	-	418	500	500
5321 Phone Service Cellular Phone	1,346	1,730	2,200	2,200
5322 Postage	-	-	100	100
5331 Travel/Training	7,223	9,087	6,500	6,500
5355 Printing & Copying	706	600	2,000	2,000
5433 Dues & Subscription	475	475	400	400
5441 Other Services & Charges	2,511	2,883	3,000	3,000
5443 Board & Meeting Expenses	2,604	1,850	2,000	2,000
5444 Mayor's Contingent Account	4,238	4,000	5,000	5,000
TOTAL	19,632	22,920	24,200	24,200
DIVISION TOTAL	769,707	897,419	839,700	848,000
REVENUE SOURCE				
4654 Other Reimbursements	1,019	5,160	-	-
DIVISION TOTAL	1,019	5,160	-	-

City of Duluth Minnesota - 2025 Budget

City Administrator's Office

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	2022	2023	2024	2025	Difference
City Administrator	1.0	1.0	1.0	1.0	-
9 Executive Assistant	1.0	1.0	1.0	1.0	-
1115 Sustainability Officer	1.0	1.0	1.0	1.0	-
Division Total	3.0	3.0	3.0	3.0	0.0

Expenditures	2022 Actual	2023 Actual	2024 Budget	2025 Proposed	Difference
Personal Services					
Permanent Salaries	327,946	476,344	356,800	371,800	15,000
Overtime	-	-	-	-	-
Other Wages	2,295	-	-	-	-
Total Salaries	330,241	476,344	356,800	371,800	15,000
Benefits	123,600	146,137	147,400	139,500	(7,900)
Other Expense					
Materials & Supplies	1,331	1,488	1,500	1,600	100
Services	10,080	6,590	5,000	7,500	2,500
Utilities & Mtc	-	-	-	1,500	1,500
Other	13,256	7,989	14,100	10,000	(4,100)
Total Other Expense	24,667	16,067	20,600	20,600	-
Division Total	478,509	638,548	524,800	531,900	7,100

City of Duluth Minnesota - 2025 Budget

General Fund Expenditure Detail	2022 Actual	2023 Actual	2024 Budget	2025 Proposed
City Administrator's Office - 110-110-1103				
PERSONAL SERVICES				
5100 Permanent Salaries	327,946	476,344	356,800	371,800
5101 Premium Pay	-	-	-	-
5103 Other Wages	2,295	-	-	-
TOTAL	330,241	476,344	356,800	371,800
EMPLOYEE BENEFITS				
5121 PERA Retirement	23,984	25,053	26,700	27,600
5122 FICA - Social Security	18,763	19,918	22,100	23,100
5123 FICA - Medicare	4,585	4,719	5,200	5,400
5125 Dental Insurance	1,188	1,188	1,200	1,300
5126 Life Insurance	810	810	500	1,100
5127 Health Care Savings Plan (HCSP)	9,992	21,579	20,500	8,800
5130 Cafeteria Plan Benefits	63,720	72,099	71,100	72,100
5133 Health or Fitness Program	558	771	100	100
TOTAL	123,600	146,137	147,400	139,500
OTHER EXPENDITURES				
5200 Office Supplies	553	113	500	500
5201 Computer Supplies/Software	13	399	-	100
5219 Other Miscellaneous Supplies	765	975	1,000	1,000
5321 Phone Service Cellular Phone	525	476	-	500
5331 Travel/Training	9,555	6,114	5,000	7,000
5404 Equipment/Machinery Repair & Mtc	-	-	-	-
5418 Vehicle/Equip Lease (Long-term)	-	-	-	-
5433 Dues & Subscription	3,112	1,397	1,600	1,500
5435 Books & Pamphlets	-	-	-	-
5441 Other Services & Charges	1,619	-	3,000	1,000
5443 Board & Meeting Expenses	-	70	500	-
5461 Energy Efficiency Projects	8,526	6,521	9,000	9,000
TOTAL	24,667	16,067	20,600	20,600
DIVISION TOTAL	478,509	638,548	524,800	531,900
REVENUE SOURCE				
4650 Salaries Reimbursement	2,000	-	-	-
4654 Other Reimbursements	2,295	-	-	-
TOTAL	4,295	-	-	-
DIVISION TOTAL	4,295	-	-	-

City of Duluth Minnesota - 2025 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	2022	2023	2024	2025	Difference
1170 City Attorney	1.0	1.0	1.0	1.0	-
1160 Deputy City Attorney	2.0	2.0	2.0	1.0	(1.0)
Assistant Attorney	7.0	8.0	8.0	11.0	3.0
1115 Risk Manager	-	1.0	1.0	1.0	-
10 Lead Paralegal	1.0	1.0	1.0	1.0	-
City Investigator &					
10 Claims Agent	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	-
133 Paralegal	3.0	3.0	3.0	3.0	-
Division Total	16.8	17.8	17.8	19.8	2.0

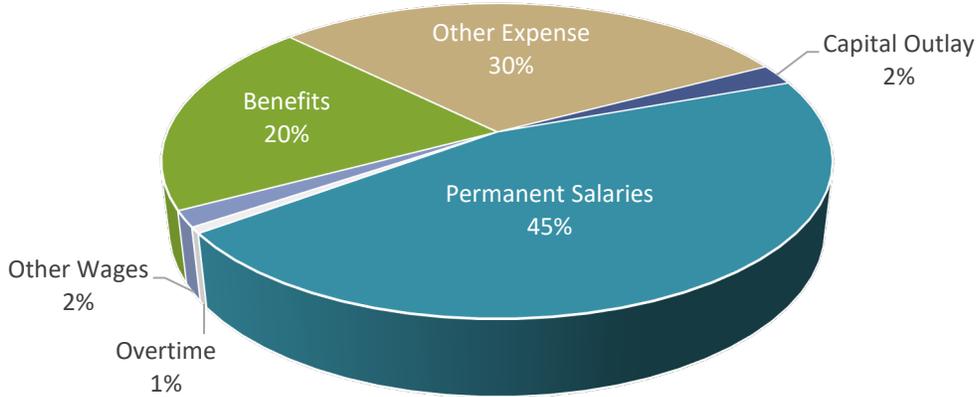
Expenditures	2022 Actual	2023 Actual	2024 Budget	2025 Proposed	Difference
Personal Services					
Permanent Salaries	1,738,917	1,867,535	1,924,000	2,173,200	249,200
Overtime	3,521	2,216	-	-	-
Other Wages	32,808	29,891	30,000	-	(30,000)
Total Salaries	1,775,246	1,899,643	1,954,000	2,173,200	219,200
Benefits	654,147	754,756	768,100	857,400	89,300
Other Expense					
Materials & Supplies	2,611	1,675	3,300	3,300	-
Services	11,800	19,974	12,400	12,400	-
Other	30,355	48,770	45,400	45,400	-
Total Other Expense	44,766	70,419	61,100	61,100	-
Division Total	2,474,159	2,724,817	2,783,200	3,091,700	308,500

City of Duluth Minnesota - 2025 Budget

General Fund Expenditure Detail	2022	2023	2024	2025
City Attorney's Office - 110-110-1104	Actual	Actual	Budget	Proposed
PERSONAL SERVICES				
5100 Permanent Salaries	1,738,917	1,867,535	1,924,000	2,173,200
5101 Premium Pay	3,521	2,216	-	-
5103 Other Wages	32,808	29,891	30,000	-
5105 Retirement Incentive	-	-	-	-
TOTAL	1,775,246	1,899,643	1,954,000	2,173,200
EMPLOYEE BENEFITS				
5121 PERA Retirement	125,809	135,104	145,800	160,800
5122 FICA - Social Security	106,101	110,942	121,100	134,800
5123 FICA - Medicare	24,849	25,754	28,300	31,500
5125 Dental Insurance	6,798	7,128	7,400	8,600
5126 Life Insurance	4,635	4,860	3,200	7,000
5127 Health Care Savings Plan (HCSP)	58,501	88,327	63,900	81,600
5130 Cafeteria Plan Benefits	325,747	380,301	397,100	431,800
5133 Health or Fitness Program	1,707	2,339	1,300	1,300
TOTAL	654,147	754,756	768,100	857,400
OTHER EXPENDITURES				
5200 Office Supplies	2,611	1,675	3,300	3,300
5304 Legal Services	2,906	10,882	2,000	2,000
5321 Phone Service Cellular Phone	1,831	920	2,200	2,200
5331 Travel/Training	5,718	7,376	6,000	6,000
5335 Local Mileage Reimbursement	1,203	418	1,000	1,000
5355 Printing & Copying	-	-	100	100
5356 Copier, Printer Lease & Supplies	142	378	1,100	1,100
5414 Software Licenses & Maintenance	1,319	20,549	21,400	21,400
5433 Dues & Subscription	21,221	24,172	17,000	17,000
5441 Other Services & Charges	7,816	2,699	7,000	7,000
5700 Transfer to Special Revenue Fund	-	1,350	-	-
TOTAL	44,766	70,419	61,100	61,100
DIVISION TOTAL	2,474,159	2,724,817	2,783,200	3,091,700
REVENUE SOURCE				
4319 Attorney Fees	38,978	20,844	-	9,000
4644 Miscellaneous Fees, Sales, Services	4,828	7,000	1,000	5,000
4654 Other Reimbursements	88	72,490	-	300
4730 Transfer from Special Revenue Fund	81,463	57,268	70,000	96,000
DIVISION TOTAL	125,357	157,602	71,000	110,300

City of Duluth Minnesota - 2025 Budget

Property, Parks, & Libraries Department 2025 Proposed Budget by Expenditure Category



Expenditures by Category	2022	2023	2024	2025	Difference
	Actual	Actual	Budget	Proposed	
Permanent Salaries	5,852,836	6,358,753	6,940,900	7,316,500	375,600
Overtime	65,455	64,818	100,800	100,800	-
Other Wages	236,250	201,409	241,300	266,500	25,200
Total Personal Services	6,154,540	6,624,981	7,283,000	7,683,800	400,800
Benefits	2,524,646	2,764,530	3,072,000	3,259,100	187,100
Other Expense	4,314,966	4,928,762	4,549,200	4,811,200	262,000
Capital Outlay	301,071	302,646	621,000	346,000	(275,000)
Department Total	13,295,222	14,620,919	15,525,200	16,100,100	574,900

Expenditures by Division	2022	2023	2024	2025	Difference
	Actual	Actual	Budget	Proposed	
Park Maintenance	3,184,584	3,380,286	3,710,200	3,877,500	167,300
Library Services	4,589,457	5,308,231	5,630,100	5,630,400	300
Property and Fac. Mgmt	5,521,182	5,932,402	6,184,900	6,592,200	407,300
Department Total	13,295,222	14,620,919	15,525,200	16,100,100	574,900

Budgeted FTE's	2022	2023	2024	2025	Difference
		98.60	99.35	100.35	

City of Duluth Minnesota - 2025 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, multi-use trails, and an urban forest.

Budgeted FTE's	2022	2023	2024	2025	Difference
Parks & Grounds Maint					
1030 Manager	1.00	1.00	1.00	1.00	-
Admin Clerical					
127 Specialist	-	-	1.00	-	(1.00)
Park Maintenance					
32 Worker	16.00	17.00	16.00	16.00	-
Park Maint Operations					
31 Coordinator	1.00	1.00	-	1.00	1.00
Park Maintenance					
32 Leadworker	3.00	2.00	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	-	(0.25)
Budget & Operations					
133 Analyst	0.30	0.30	0.30	0.30	-
Division Total	22.80	23.05	23.05	22.80	(0.25)

Expenditures	2022 Actual	2023 Actual	2024 Budget	2025 Proposed	Difference
Personal Services					
Permanent Salaries	1,483,900	1,481,126	1,624,000	1,678,200	54,200
Overtime	37,846	45,421	75,000	75,000	-
Other Wages	107,466	83,772	125,800	151,000	25,200
Total Salaries	1,629,212	1,610,320	1,824,800	1,904,200	79,400
Benefits	654,472	664,184	749,600	789,400	39,800
Other Expense					
Materials & Supplies	235,559	239,479	231,800	297,200	65,400
Services	84,544	101,359	255,100	191,900	(63,200)
Utilities & Maintenance	475,273	475,425	525,000	564,400	39,400
Other	105,524	289,519	123,900	130,400	6,500
Total Other Expense	900,899	1,105,782	1,135,800	1,183,900	48,100
Division Total	3,184,584	3,380,286	3,710,200	3,877,500	167,300

City of Duluth Minnesota - 2025 Budget

General Fund Expenditure Detail		2022 Actual	2023 Actual	2024 Budget	2025 Proposed
Park Maintenance 110-121-1217-2145					
PERSONAL SERVICES					
5100	Permanent Salaries	1,483,900	1,481,126	1,624,000	1,678,200
5101	Premium Pay	37,846	45,421	75,000	75,000
5103	Other Wages	107,466	83,772	125,800	151,000
	TOTAL	1,629,212	1,610,320	1,824,800	1,904,200
EMPLOYEE BENEFITS					
5118	Meal Allowance	255	90	-	-
5121	PERA Retirement	111,329	110,729	124,900	129,300
5122	FICA - Social Security	98,792	97,573	113,100	118,100
5123	FICA - Medicare	23,105	22,819	26,500	27,600
5125	Dental Insurance	8,758	8,619	9,500	9,900
5126	Life Insurance	5,978	5,877	4,100	8,000
5127	Health Care Savings Plan (HCSP)	28,601	30,090	44,200	31,700
5130	Cafeteria Plan Benefits	376,909	386,854	427,300	464,800
5133	Health or Fitness Program	746	1,533	-	-
	TOTAL	654,472	664,184	749,600	789,400
OTHER EXPENDITURES					
5200	Office Supplies	3,386	5,180	4,000	4,000
5201	Computer Supplies/Software	-	2,663	3,000	3,000
5205	Safety & Training Materials	10,277	11,639	10,000	12,000
5211	Cleaning/Janitorial Supplies	19,117	25,682	25,000	35,000
5212	Motor Fuels	108,431	92,773	100,800	107,700
5218	Uniforms	8,294	12,579	9,000	9,000
5219	Other Miscellaneous Supplies	800	-	-	-
5220	Repair & Maintenance Supplies	69,910	46,448	45,000	71,500
5225	Park/Landscape Materials	-	17,982	15,000	35,000
5226	Sign & Signal Materials	-	5,959	5,000	5,000
5228	Painting Supplies	5,921	9,852	8,000	8,000
5240	Small Tools	6,554	8,721	7,000	7,000
5241	Small Equip-Office/Operating	2,869	-	-	-
5305	Medical Svcs/Testing Fees	-	-	-	-
5310	Contract Services	71,132	73,588	228,100	166,400
5320	Data Services	(1)	214	-	-
5321	Phone Service	7,595	7,555	8,000	8,000
5331	Travel/Training	5,285	12,023	15,000	15,000
5335	Local Mileage Reimbursement	533	1,847	4,000	2,500
5356	Copier, Printer Lease & Supplies	-	6,133	-	-
5384	Refuse Disposal	48,577	57,022	63,000	60,000

City of Duluth Minnesota - 2025 Budget

General Fund Expenditure Detail	2022 Actual	2023 Actual	2024 Budget	2025 Proposed
Park Maintenance 110-121-1217-2145				
OTHER EXPENDITURES continued				
5404 Equipment/Machinery Repair & Mtc	3,812	10,303	10,000	10,000
5409 Fleet Services Charges	422,884	408,099	452,000	494,400
5414 Software Licenses & Mtc Agreements	10,014	10,380	23,500	10,000
5415 Vehicle/Equip Rent (Short-term)	1,411	2,383	15,000	10,000
5419 Other Rentals	49,118	67,098	55,000	75,000
5433 Dues & Subscription	240	1,116	500	500
5438 Licenses	-	-	900	900
5441 Other Services & Charges	2,089	3,247	4,000	4,000
5454 Contract Tree Services	26,816	25,496	25,000	30,000
5700 Interfund Transfers Out	15,835	179,800	-	-
TOTAL	900,899	1,105,782	1,135,800	1,183,900
DIVISION TOTAL	3,184,584	3,380,286	3,710,200	3,877,500
REVENUE SOURCE				
4225 Ski Trails Grant	11,000	16,060	11,000	11,000
4654 Other Reimbursements	12,612	12,444	-	-
4730 Transfer from Special Revenue	220,600	224,100	236,700	236,700
DIVISION TOTAL	244,212	252,604	247,700	247,700

City of Duluth Minnesota - 2025 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	2022	2023	2024	2025	Difference
Manager Library					
1135 Services	1.00	1.00	1.00	1.00	-
1075 Library Supervisor	3.00	4.00	4.00	4.00	-
124 Library Safety Spec	-	1.00	1.00	2.00	1.00
124 Library Technician	22.50	22.00	22.00	21.50	(0.50)
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	-
131 Librarian I	11.00	11.00	10.00	10.00	-
133 Librarian II	4.00	3.00	4.00	4.00	-
Division Total	47.50	48.00	48.00	48.50	0.50

Expenditures	2022 Actual	2023 Actual	2024 Budget	2025 Proposed	Difference
Personal Services					
Permanent Salaries	2,510,497	2,815,772	3,067,300	3,214,100	146,800
Overtime	6,279	782	800	800	-
Other Wages	108,197	105,382	101,800	101,800	-
Total Salaries	2,624,973	2,921,937	3,169,900	3,316,700	146,800
Benefits	1,098,013	1,233,936	1,394,000	1,441,500	47,500
Other Expense					
Materials & Supplies	46,145	48,605	45,900	51,000	5,100
Services	154,080	92,257	48,800	107,800	59,000
Utilities & Mtc	61,240	60,969	64,600	84,500	19,900
Other	303,934	647,881	285,900	282,900	(3,000)
Total Other Expense	565,400	849,713	445,200	526,200	81,000
Capital Outlay	301,071	302,646	621,000	346,000	(275,000)
Division Total	4,589,457	5,308,231	5,630,100	5,630,400	300

City of Duluth Minnesota - 2025 Budget

General Fund Expenditure Detail	2022 Actual	2023 Actual	2024 Budget	2025 Proposed
Library 110-121-1218				
PERSONAL SERVICES				
5100 Permanent Salaries	2,510,497	2,815,772	3,067,300	3,214,100
5101 Premium Pay	6,279	782	800	800
5103 Other Wages	108,197	105,382	101,800	101,800
TOTAL	2,624,973	2,921,937	3,169,900	3,316,700
EMPLOYEE BENEFITS				
5121 PERA Retirement	183,663	209,726	231,200	241,900
5122 FICA - Social Security	159,098	176,717	196,500	205,600
5123 FICA - Medicare	37,208	41,329	46,000	48,100
5125 Dental Insurance	16,500	17,820	21,000	22,000
5126 Life Insurance	11,441	12,420	9,200	17,900
5127 Health Care Savings Plan (HCSP)	77,974	53,465	93,300	84,300
5130 Cafeteria Plan Benefits	611,049	720,419	796,800	821,700
5133 Health or Fitness Program	1,080	2,040	-	-
TOTAL	1,098,013	1,233,936	1,394,000	1,441,500
OTHER EXPENDITURES				
5200 Office Supplies	6,321	4,948	6,000	6,000
5201 Computer Supplies/Software	785	1,652	500	500
5212 Motor Fuels	1,208	1,042	1,100	1,200
5219 Other Miscellaneous Supplies	34,838	40,259	35,000	40,000
5220 Repair & Maintenance Supplies	-	324	300	300
5241 Small Equip-Office/Operating	2,993	379	3,000	3,000
5319 Other Professional Services	130,344	76,931	34,000	93,000
5321 Phone Service	-	356	600	600
5322 Postage	5,606	5,642	4,000	4,000
5331 Travel/Training	14,346	4,608	4,700	4,700
5335 Local Mileage Reimbursement	151	377	1,000	1,000
5355 Printing & Copying	-	-	-	-
5356 Copier, Printer Lease & Supplies	-	-	-	-
5384 Refuse Disposal	3,632	4,342	4,500	4,500
5404 Equipment/Machinery Repair & Mtc	3,328	2,390	2,600	2,600
5409 Fleet Services Charges	6,632	5,962	9,000	9,900
5412 Building Rental	214,571	75,453	226,000	226,000
5413 Library Materials/Svcs Rental	56,553	49,285	58,000	55,000
5414 Software Licenses & Mtc Agreement	51,280	52,618	53,000	72,000
5427 Credit Card Commissions	617	1,173	1,000	1,000
5433 Dues & Subscription	-	-	100	100
5441 Other Services & Charges	2,804	3,108	800	800
5604 Lease Principal	-	86,087	-	-
5614 Lease Interest	-	48,675	-	-

City of Duluth Minnesota - 2025 Budget

General Fund Expenditure Detail	2022 Actual	2023 Actual	2024 Budget	2025 Proposed
Library 110-121-1218				
OTHER EXPENDITURES continued				
5700 Interfund Transfers Out	29,389	384,100	-	-
TOTAL	565,400	849,713	445,200	526,200
CAPITAL OUTLAY				
5590 Library Materials	301,071	302,646	621,000	346,000
TOTAL	301,071	302,646	621,000	346,000
DIVISION TOTAL	4,589,457	5,308,231	5,630,100	5,630,400
REVENUE SOURCE				
4220 State of Minnesota Operating	4,096	4,664	4,000	4,000
4622 Rent of Buildings	1,260	1,560	900	900
4631 Media Sales	12,568	12,216	9,000	9,000
4644 Miscellaneous Sales	1,007	1,594	800	800
4654 Other Reimbursements	45,463	44,035	42,700	47,700
4730 Transfer from Special Revenue	10,000	-	-	-
DIVISION TOTAL	74,394	64,068	57,400	62,400

City of Duluth Minnesota - 2025 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	2022	2023	2024	2025	Difference
Director Property Parks					
1170 & Library	1.00	1.00	1.00	1.00	-
Property Services					
1090 Supervisor	1.00	1.00	1.00	1.00	-
Facility Ops & Mtc					
1095 Supervisor	1.00	1.00	1.00	1.00	-
Construction Project					
1105 Supervisor	1.00	1.00	1.00	1.00	-
Property & Facilities					
1135 Manager	1.00	1.00	1.00	1.00	-
21 Janitor I	8.00	8.00	8.00	10.00	2.00
Sr Property Services					
138 Specialist	-	-	1.00	1.00	-
131 Executive Assistant	-	-	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 Building Mtc Prs I & II	2.00	-	-	-	-
28 Facilities Mtc Specialist	1.00	3.00	3.00	3.00	-
32 Trades Positions	3.00	3.00	3.00	5.00	2.00
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/Electric	2.00	2.00	2.00		(2.00)
34 Senior Parks Planner	1.00	1.00	1.00	1.00	-
Admin Clerical					
127 Specialist	1.00	1.00	1.00	1.00	-
Budget & Operations					
133 Analyst	0.30	0.30	0.30	0.30	-
Property Service					
133 Specialist	1.00	1.00	-	-	-
Division Total	28.30	28.30	29.30	31.30	2.00

City of Duluth Minnesota - 2025 Budget

Property and Facilities Management

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

Expenditures	2022 Actual	2023 Actual	2024 Budget	2025 Proposed	Difference
Personal Services					
Permanent Salaries	1,858,438	2,061,855	2,249,600	2,424,200	174,600
Overtime	21,330	18,615	25,000	25,000	-
Other Wages	20,587	12,255	13,700	13,700	-
Total Salaries	1,900,355	2,092,725	2,288,300	2,462,900	174,600
Benefits	772,160	866,410	928,400	1,028,200	99,800
Other Expense					
Materials & Supplies	340,216	400,949	389,300	445,900	56,600
Services	609,309	461,677	392,000	435,500	43,500
Utilities & Mtc	1,705,712	1,528,367	2,034,900	2,068,400	33,500
Other	193,430	582,274	152,000	151,300	(700)
Total Other Expense	2,848,667	2,973,267	2,968,200	3,101,100	132,900
Division Total	5,521,182	5,932,402	6,184,900	6,592,200	407,300

City of Duluth Minnesota - 2025 Budget

General Fund Expenditure Detail		2022 Actual	2023 Actual	2024 Budget	2025 Proposed
Property and Facilities Management - 110-121-1222					
PERSONAL SERVICES					
5100	Permanent Salaries	1,858,438	2,061,855	2,249,600	2,424,200
5101	Premium Pay	21,330	18,615	25,000	25,000
5103	Other Wages	20,587	12,255	13,700	13,700
	TOTAL	1,900,355	2,092,725	2,288,300	2,462,900
EMPLOYEE BENEFITS					
5121	PERA Retirement	136,778	152,367	167,400	179,900
5122	FICA - Social Security	113,697	125,396	141,900	152,700
5123	FICA - Medicare	26,682	29,364	33,200	35,700
5125	Dental Insurance	10,375	10,992	12,100	13,500
5126	Life Insurance	7,069	7,506	5,300	11,000
5127	Health Care Savings Plan (HCSP)	53,394	59,524	41,500	58,100
5130	Cafeteria Plan Benefits	424,164	481,130	527,000	577,300
5133	Health or Fitness Program	-	130	-	-
	TOTAL	772,160	866,410	928,400	1,028,200
OTHER EXPENDITURES					
5200	Office Supplies	5,683	4,737	6,000	6,000
5201	Computer Supplies/Software	6,076	9,801	6,800	6,800
5205	Safety & Training Materials	2,640	3,218	5,000	5,000
5211	Cleaning/Janitorial Supplies	53,591	60,945	62,000	74,400
5212	Motor Fuels	18,190	18,661	17,500	19,100
5218	Uniforms	11,452	11,049	8,000	8,000
5219	Other Miscellaneous Supplies	-	-	-	-
5220	Repair & Maintenance Supplies	234,824	292,539	284,000	326,600
5241	Small Equip-Office/Operating	7,759	-	-	-
5310	Contract Services	510,755	361,071	290,000	333,500
5320	Data Services	-	7,581	-	-
5321	Phone Service	72,447	69,343	76,500	76,500
5331	Travel/Training	19,639	13,472	15,000	15,000
5335	Local Mileage Reimbursement	6,081	9,731	10,000	10,000
5356	Copier, Printer Lease & Supplies	387	481	500	500
5381	Electricity	648,523	592,083	707,300	778,000
5382	Water, Gas & Sewer	716,724	661,714	866,200	866,200
5384	Refuse Disposal	29,067	32,246	36,500	38,300
5385	Oil	23,465	15,013	25,900	25,900
5386	Steam	287,933	227,310	399,000	360,000
5399	Skywalk Expenses	19,160	32,782	30,000	30,000
5401	Bldg/Structure Repair & Mtc	25,812	1,922	-	-

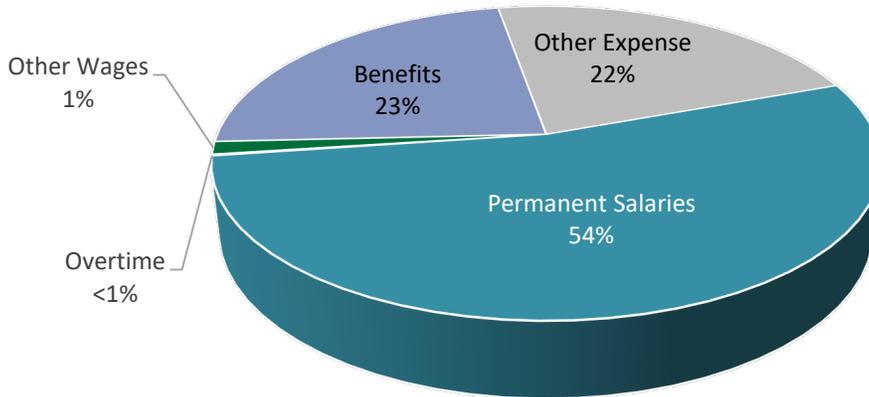
City of Duluth Minnesota - 2025 Budget

General Fund Expenditure Detail	2022 Actual	2023 Actual	2024 Budget	2025 Proposed
Property and Facilities Management - 110-121-1222				
OTHER EXPENDITURES continued				
5404 Equipment/Machinery Repair & Mtc	26,233	37,781	13,000	16,300
5409 Fleet Services Charges	28,107	35,095	42,500	38,500
5411 Land Rental/Easements	6,745	4,145	5,000	5,000
5414 Software Licenses & Mtc Agreements	44,744	40,205	40,000	40,000
5415 Vehicle/Equip Rent (Short-term)	9,543	8,073	10,000	10,000
5433 Dues & Subscription	364	729	-	-
5438 Licenses	1,894	567	1,500	1,500
5441 Other Services & Charges	4,173	2,184	5,500	5,500
5450 Laundry	3,756	3,791	4,500	4,500
5700 Interfund Transfers Out	22,900	415,000	-	-
TOTAL	2,848,667	2,973,267	2,968,200	3,101,100
DIVISION TOTAL	5,521,182	5,932,402	6,184,900	6,592,200
REVENUE SOURCE				
4622 Rent of Buildings	79,308	75,457	85,300	96,800
4623 Rent of Land	10,539	15,167	10,800	15,400
4627 Concessions & Commissions	-	12,501	25,000	25,800
4640 Sale of Land	-	1	-	-
4654 Other Reimbursements	53,209	7,759	59,000	36,400
4700 Other Sources	12,115	-	-	-
4730 Transfer from Special Revenue	65,200	66,000	66,800	66,800
4730 Transfer from Public Utilities	-	-	-	163,300
DIVISION TOTAL	220,371	176,885	246,900	404,500

City of Duluth Minnesota - 2025 Budget

Administrative Services Department

2025 Proposed Budget by Expenditure Category



Expenditures by Category	2022 Actual	2023 Actual	2024 Budget	2025 Proposed	Difference
Permanent Salaries	3,180,175	3,313,465	3,619,800	3,875,400	306,335
Overtime	19,438	19,501	11,400	11,400	(8,101)
Other Wages	120,108	102,671	140,000	95,000	37,329
Total Personal Services	3,319,721	3,435,637	3,771,200	3,981,800	335,563
Benefits	1,361,303	1,479,257	1,592,700	1,669,900	113,443
Other Expenditures	1,082,665	1,504,877	1,348,300	1,613,700	(156,577)
Department Total	5,763,688	6,419,771	6,712,200	7,265,400	292,429

Expenditures by Division	2022 Actual	2023 Actual	2024 Budget	2025 Proposed	Difference
Human Resources	1,195,818	1,314,827	1,407,200	1,541,500	92,373
Information Technology	3,735,585	4,059,350	4,236,500	4,617,300	177,150
City Clerk	832,285	1,045,594	1,068,500	1,106,600	22,906
Department Total	5,763,688	6,419,771	6,712,200	7,265,400	292,429

Budgeted FTE's	2022	2023	2024	2025	Difference
	39.00	41.00	42.00	42.00	-

City of Duluth Minnesota - 2025 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	2022	2023	2024	2025	Difference
1115 Manager HR, Healthcare & Safety Human Resources	1.00	1.00	1.00	1.00	-
1110 Supervisor Human Resources	1.00	1.00	1.00	1.00	-
9 Technician Senior Benefits	2.00	2.00	3.00	3.00	-
11 Specialist Human Resources	1.00	1.00	1.00	1.00	-
10 Generalist	2.00	2.00	2.00	1.00	(1.00)
10 HRIS Analyst Human Resources	1.00	1.00	1.00	1.00	-
127 Assistant Human Resources	1.00	1.00	1.00	-	(1.00)
10 Leave Specialist Sr Human Resource	-	-	-	1.00	1.00
11 Generalist	-	-	-	1.00	1.00
128 Wellness Coordinator	1.00	1.00	1.00	1.00	-
Division Total	10.00	10.00	11.00	11.00	-

City of Duluth Minnesota - 2025 Budget

Expenditures	2022 Actual	2023 Actual	2024 Budget	2025 Proposed	Difference
Personal Services					
Permanent Salaries	771,055	850,659	912,600	994,300	61,941
Overtime	6,521	5,057	-	-	(5,057)
Other Wages	3,580	-	10,000	10,000	10,000
Total Salaries	781,156	855,716	922,600	1,004,300	66,884
Benefits	316,690	376,437	394,100	429,200	17,663
Other Expenditures					
Materials & Supplies	24,544	28,564	7,500	7,500	(21,064)
Services	36,835	32,170	40,500	50,500	8,330
Utilities & Mtc	22,784	13,981	35,000	42,500	21,019
Other	13,808	7,958	7,500	7,500	(458)
Total Other Expenditures	97,972	82,673	90,500	108,000	7,827
Division Total	1,195,818	1,314,827	1,407,200	1,541,500	92,373

General Fund Expenditure Detail	2022 Actual	2023 Actual	2024 Budget	2025 Proposed
Human Resources - 110-122-1106				
PERSONAL SERVICES				
5100 Permanent Salaries	771,055	850,659	912,600	994,300
5101 Premium Pay	6,521	5,057	-	-
5103 Other Wages	3,580	-	10,000	10,000
TOTAL	781,156	855,716	922,600	1,004,300
EMPLOYEE BENEFITS				
5121 PERA Retirement	56,050	62,048	67,800	73,300
5122 FICA - Social Security	47,005	51,035	57,200	62,500
5123 FICA - Medicare	10,993	11,935	13,400	14,600
5125 Dental Insurance	3,795	4,125	4,500	4,800
5126 Life Insurance	2,588	2,813	2,000	3,900
5127 Health Care Savings Plan (HCSP)	22,670	41,579	19,200	21,200
5130 Cafeteria Plan Benefits	172,168	200,178	227,000	245,900
5133 Health or Fitness Program	1,422	2,726	3,000	3,000
TOTAL	316,690	376,437	394,100	429,200

City of Duluth Minnesota - 2025 Budget

General Fund Expenditure Detail	2022	2023	2024	2025
	Actual	Actual	Budget	Proposed
Human Resources - 110-122-1106				
OTHER EXPENDITURES				
5200 Office Supplies	2,009	3,878	3,500	3,500
5201 Computer Supplies/Software	22,373	23,767	500	500
5219 Other Miscellaneous Supplies	163	919	3,500	3,500
5319 Other Professional Services	14,472	14,537	13,000	23,000
5321 Phone Service	1,320	1,440	2,000	2,000
5331 Travel/Training	20,983	15,968	18,000	18,000
5355 Printing & Copying	60	225	6,000	6,000
5356 Copier, Printer Lease & Supplies	-	-	1,500	1,500
5404 Equipment/Machinery Repair & Mtc	-	89	1,000	1,000
5414 Software Licenses & Mtc Agreements	22,784	13,892	34,000	41,500
5433 Dues & Subscription	1,337	562	1,500	1,500
5435 Books & Pamphlets	-	1,271	1,000	1,000
5441 Other Services & Charges	12,471	6,125	5,000	5,000
TOTAL	97,972	82,673	90,500	108,000
DIVISION TOTAL	1,195,818	1,314,827	1,407,200	1,541,500
REVENUE SOURCE				
4730 Interfund Trsf from Special Rev	-	-	79,000	-
DIVISION TOTAL	-	-	79,000	-

City of Duluth Minnesota - 2025 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.

Budgeted FTE's	2022	2023	2024	2025	Difference
	Actual	Actual	Budget	Proposed	
1145 Manager Information Communications	2.00	2.00	2.00	2.00	-
31 Infrastructure Tech Infrastructure	1.00	1.00	1.00	1.00	-
33 Specialist	1.00	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	2.00	3.00	3.00	-
134 Senior Support Analyst	1.00	1.00	1.00	1.00	-
134,6,7 GIS Specialist Applications	3.00	3.00	3.00	3.00	-
137 Administrator	3.00	4.00	4.00	1.00	(3.00)
137 Network Administrator	1.00	-	1.00	1.00	-
137 Systems Administrator	1.00	1.00	1.00	1.00	-
140 Senior Applications Adr Senior Systems	-	-	-	3.00	3.00
140 Administrator Senior Network	1.00	1.00	1.00	1.00	-
140 Administrator Senior Programmer	1.00	1.00	1.00	1.00	-
140 Analyst Technology Security	2.00	2.00	1.00	1.00	-
141 Admin	-	1.00	1.00	1.00	-
Division Total	23.00	24.00	24.00	24.00	-

City of Duluth Minnesota - 2025 Budget

Expenditures	2022 Actual	2023 Actual	2024 Budget	2025 Proposed	Difference
Personal Services					
Permanent Salaries	1,942,221	1,966,592	2,113,300	2,243,200	129,900
Overtime	10,621	14,377	10,000	10,000	-
Other Wages	-	-	-	-	-
Total Salaries	1,952,841	1,980,968	2,123,300	2,253,200	129,900
Benefits	817,335	865,454	911,100	945,800	34,700
Other Expenditures					
Materials & Supplies	29,196	43,030	32,900	33,000	100
Services	263,822	270,914	233,000	233,000	-
Utilities & Mtc	672,223	898,929	936,100	1,152,200	216,100
Other	168	55	100	100	-
Total Other Expenditures	965,409	1,212,928	1,202,100	1,418,300	216,200
Division Total	3,735,585	4,059,350	4,236,500	4,617,300	380,800

General Fund Expenditure Detail	2022 Actual	2023 Actual	2024 Budget	2025 Proposed
Information Technology - 110-122-1107				
PERSONAL SERVICES				
5100 Permanent Salaries	1,942,221	1,966,592	2,113,300	2,243,200
5101 Premium Pay	10,621	14,377	10,000	10,000
5103 Other Wages	-	-	-	-
TOTAL	1,952,841	1,980,968	2,123,300	2,253,200
EMPLOYEE BENEFITS				
5121 PERA Retirement	143,255	144,771	157,700	167,300
5122 FICA - Social Security	115,792	117,306	131,600	139,700
5123 FICA - Medicare	27,080	27,435	30,800	32,700
5125 Dental Insurance	9,146	8,976	9,900	10,400
5126 Life Insurance	6,251	6,120	4,300	8,400
5127 Health Care Savings Plan (HCSP)	48,953	55,776	35,900	39,000
5130 Cafeteria Plan Benefits	465,628	503,899	540,900	548,300
5133 Health or Fitness Program	1,230	1,172	-	-
TOTAL	817,335	865,454	911,100	945,800

City of Duluth Minnesota - 2025 Budget

General Fund Expenditure Detail		2022	2023	2024	2025
Information Technology - 110-122-1107		Actual	Actual	Budget	Proposed
OTHER EXPENDITURES					
5200	Office Supplies	2,573	4,426	2,500	2,500
5201	Computer Supplies/Software	14,829	30,886	26,500	26,500
5212	Motor Fuels	391	588	400	500
5218	Uniforms	502	692	1,000	1,000
5241	Small Equip-Office/Operating	10,901	6,437	2,500	2,500
5309	MIS Services	17,556	22,757	18,300	18,300
5319	Other Professional Services	88,129	125,551	40,500	40,500
5320	Data Services	107,830	104,254	128,500	128,500
5321	Phone Service	6,722	7,470	7,000	7,000
5331	Travel/Training	41,698	10,292	30,000	30,000
5335	Local Mileage Reimbursement	205	-	500	500
5355	Printing & Copying	1,571	590	7,000	7,000
5356	Copier, Printer Lease, & Supplies	111	-	1,200	1,200
5404	Equipment/Machinery Repair & Mtc	98,616	81,075	137,500	137,500
5409	Fleet Service Charges	836	670	1,400	2,200
5414	Software Licenses & Mtce Agreements	572,771	817,184	797,200	1,012,500
5433	Dues & Subscription	168	55	100	100
	TOTAL	965,409	1,212,928	1,202,100	1,418,300
DIVISION TOTAL		3,735,585	4,059,350	4,236,500	4,617,300
REVENUE SOURCE					
4320	IT Services	93,463	12,162	11,000	11,000
4654	Other Reimbursements	94	-	-	-
4730	Transfer in from Special Revenue	-	115,800	115,800	153,800
4730	Transfer in from Public Utility	215,400	223,400	229,800	258,400
DIVISION TOTAL		308,957	351,362	356,600	423,200

City of Duluth Minnesota - 2025 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.

Budgeted FTE's	2022	2023	2024	2025	Difference
	Actual	Actual	Budget	Proposed	
Director Administrative					
1160 Services	1.00	1.00	1.00	1.00	-
1115 City Clerk	-	1.00	1.00	1.00	-
1055 Assistant City Clerk	1.00	1.00	1.00	1.00	-
Code Compliance					
1055 Officer	1.00	-	-	-	-
Executive Assistant-					
9 Confidential	1.00	1.00	1.00	1.00	-
126 Information Tech	-	1.00	1.00	-	(1.00)
129 Data Practices	-	-	1.00	1.00	-
Administrative Info					
129 Specialist	2.00	1.00	1.00	2.00	1.00
Division Total	6.00	6.00	7.00	7.00	-

Expenditures	2022	2023	2024	2025	Difference
	Actual	Actual	Budget	Proposed	
Personal Services					
Permanent Salaries	466,899	496,214	593,900	637,900	44,000
Overtime	2,297	68	1,400	1,400	-
Other Wages	116,528	102,671	130,000	85,000	(45,000)
Total Salaries	585,723	598,953	725,300	724,300	(1,000)
Benefits	227,277	237,365	287,500	294,900	7,400
Other Expenditures					
Materials & Supplies	3,853	4,749	2,600	2,600	-
Services	7,917	47,894	23,800	23,800	-
Utilities & Mtc	-	16,441	13,000	44,700	31,700
Other	7,513	140,191	16,300	16,300	-
Total Other Expenditures	19,284	209,275	55,700	87,400	31,700
Division Total	832,285	1,045,594	1,068,500	1,106,600	38,100

City of Duluth Minnesota - 2025 Budget

General Fund Expenditure Detail	2022 Actual	2023 Actual	2024 Budget	2025 Proposed
City Clerk - 110-122-1211				
PERSONAL SERVICES				
5100 Permanent Salaries	466,899	496,214	593,900	637,900
5101 Premium Pay	2,297	68	1,400	1,400
5103 Other Wages	116,528	102,671	130,000	85,000
TOTAL	585,723	598,953	725,300	724,300
EMPLOYEE BENEFITS				
5121 PERA Retirement	33,259	37,241	44,400	47,400
5122 FICA - Social Security	30,355	30,904	45,000	44,900
5123 FICA - Medicare	7,099	7,228	10,600	10,500
5125 Dental Insurance	2,266	2,376	2,900	3,000
5126 Life Insurance	1,553	1,620	1,300	2,500
5127 Health Care Savings Plan (HCSP)	27,688	18,590	12,400	13,400
5130 Cafeteria Plan Benefits	124,248	138,854	170,900	173,200
5133 Health or Fitness Program	810	552	-	-
TOTAL	227,277	237,365	287,500	294,900
OTHER EXPENDITURES				
5200 Office Supplies	1,584	2,166	1,100	1,100
5201 Computer Supplies/Software	514	515	500	500
5219 Other Miscellaneous Supplies	1,756	2,068	1,000	1,000
5321 Phone Service Cellular Phone	801	840	600	600
5331 Travel/Training	-	2,502	7,500	7,500
5335 Local Mileage Reimbursement	808	749	1,000	1,000
5355 Printing & Copying	6,307	43,803	14,700	14,700
5404 Equipment/Machinery Repair & Mtc	-	16,441	13,000	44,700
5412 Building Rental	1,020	1,140	1,000	1,000
5414 Software Licenses & Mtc Agreements	-	9,248	10,000	10,000
5427 Credit Card Commissions	328	344	-	-
5433 Dues & Subscription	-	-	400	400
5441 Other Services & Charges	6,166	2,355	4,900	4,900
5700 Interfund Transfers Out	-	127,105	-	-
TOTAL	19,284	209,275	55,700	87,400
DIVISION TOTAL	832,285	1,045,594	1,068,500	1,106,600

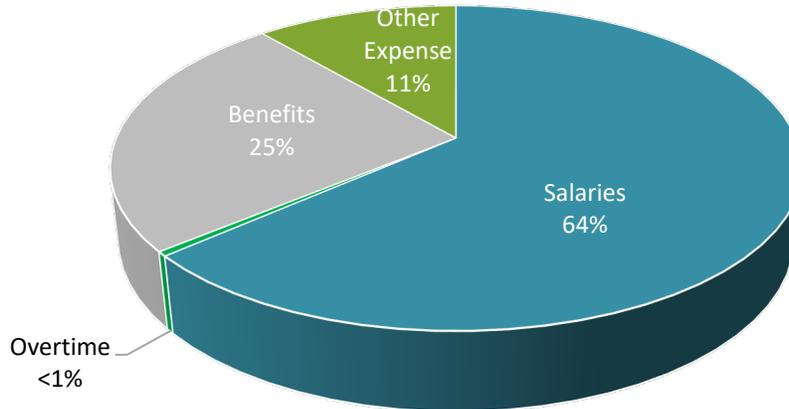
City of Duluth Minnesota - 2025 Budget

General Fund Revenue Detail	2022 Actual	2023 Actual	2024 Budget	2025 Proposed
City Clerk - 110-122-1211				
REVENUE SOURCE				
4101 Liquor License	442,557	450,927	415,000	425,000
4102 Beer License	12,482	14,202	11,200	11,200
4105 Hotel License	7,781	8,083	7,000	7,000
4106 Garbage Collection	19,380	19,345	18,000	18,000
4107 Horse & Carriage	297	297	400	400
4108 Emergency Wrecker License	3,361	3,060	6,000	6,000
4109 Gas Station License	12,106	11,039	9,250	10,500
4111 Pawnbroker License	440	440	1,100	1,100
4112 Peddler's License	8,823	18,226	8,000	10,000
4113 Precious Metal Dealer	1,760	1,760	1,750	1,800
4114 Pet Shop License	747	914	600	600
4116 Dog Kennels License	810	640	400	400
4117 Massage Establishment & Therapist	12,894	15,063	12,000	12,000
4118 Cigarette License	14,181	12,424	12,000	12,000
4119 Motor Vehicle - Dealer	3,520	3,520	3,500	3,500
4119 Motor Vehicle - Rental	1,216	912	1,800	1,800
4120 Taxi Permit	3,323	19,392	9,000	9,000
4121 Coin Operating Device	290	18,880	8,000	8,000
4122 Pool & Bowling	611	611	600	600
4124 Tree Service Contractor License	-	-	1,400	1,400
4125 Transportation Network Comp License	-	-	7,400	7,400
4126 Shared Active Mobility Systems	21,950	16,000	14,000	14,000
4150 Pet License	9	3	-	-
4155 Special Event Permit	4,956	5,736	3,500	3,500
4170 Misc Permits & Licenses	2,372	2,529	2,000	2,000
4260 St Louis County	-	8,246	-	-
4470 License Penalties	85	1,196	1,500	1,500
4472 Administrative Fines	-	75	-	-
4644 Miscellaneous Sales	42,465	72,907	35,000	35,000
4700 Other Sources	-	-	-	-
4730 Transfers in from Special Revenue	25,000	25,000	25,000	25,000
DIVISION TOTAL	643,416	731,427	615,400	628,700

City of Duluth Minnesota - 2025 Budget

Finance Department

2025 Proposed Budget by Expenditure Category



Expenditures by Category	2022 Actual	2023 Actual	2024 Budget	2025 Proposed	Difference
Permanent Salaries	1,715,990	1,825,783	1,976,800	2,004,100	27,300
Overtime	17,792	16,322	14,000	14,000	-
Other Wages	5,616	-	-	-	-
Total Personal Services	1,739,398	1,842,105	1,990,800	2,018,100	27,300
Benefits	713,594	817,082	883,900	781,300	(102,600)
Other Expense	378,267	409,701	355,400	355,400	-
Department Total	2,831,259	3,068,889	3,230,100	3,154,800	(75,300)

Expenditures by Division	2022 Actual	2023 Actual	2024 Budget	2025 Proposed	Difference
Budget Office	996,486	982,962	1,039,600	1,016,100	(23,500)
Auditor's Office	1,269,329	1,461,287	1,538,100	1,475,700	(62,400)
Purchasing	565,444	624,639	652,400	663,000	10,600
Department Total	2,831,259	3,068,889	3,230,100	3,154,800	(75,300)

Budgeted FTE's	2022	2023	2024	2025	Difference
	21.60	22.60	23.60	22.85	(0.75)

City of Duluth Minnesota - 2025 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.

	2022	2023	2024	2025	
Budgeted FTE's	Actual	Actual	Budget	Proposed	Difference
1170 Finance Director	1.0	1.0	1.0	1.0	-
1115 Budget Manager	1.0	1.0	1.0	1.0	-
1085 Administrator	1.0	-	-	-	-
Financial System					
10 Specialist	-	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

	2022	2023	2024	2025	
Expenditures	Actual	Actual	Budget	Proposed	Difference
Personal Services					
Permanent Salaries	650,565	650,131	713,300	713,000	(300)
Overtime	6,179	7,554	6,400	6,400	-
Other Wages	-	-	-	-	-
Total Salaries	656,745	657,685	719,700	719,400	(300)
Benefits	260,581	285,017	282,800	259,600	(23,200)
Other Expense					
Materials & Supplies	576	1,178	2,000	2,000	-
Services	15,326	18,266	13,600	13,600	-
Other	63,259	20,817	21,500	21,500	-
Total Other Expense	79,161	40,261	37,100	37,100	-
Division Total	996,486	982,962	1,039,600	1,016,100	(23,500)

City of Duluth Minnesota - 2025 Budget

General Fund Expenditure Detail	2022 Actual	2023 Actual	2024 Budget	2025 Proposed
Budget Office - 110-125-1212				
PERSONAL SERVICES				
5100 Permanent Salaries	650,565	650,131	713,300	713,000
5101 Premium Pay	6,179	7,554	6,400	6,400
5103 Other Wages	-	-	-	-
TOTAL	656,745	657,685	719,700	719,400
EMPLOYEE BENEFITS				
5121 PERA Retirement	47,456	48,285	53,600	53,000
5122 FICA - Social Security	39,240	39,039	44,600	44,600
5123 FICA - Medicare	9,177	9,130	10,400	10,400
5125 Dental Insurance	2,772	2,673	2,900	3,000
5126 Life Insurance	1,890	1,823	1,300	2,500
5127 Health Care Savings Plan (HCSP)	20,527	38,745	14,700	15,600
5130 Cafeteria Plan Benefits	138,960	145,322	155,300	130,500
5133 Health or Fitness Program	559	-	-	-
TOTAL	260,581	285,017	282,800	259,600
OTHER EXPENDITURES				
5200 Office Supplies	14	410	1,500	1,500
5201 Computer Supplies/Software	563	769	500	500
5321 Phone Service	360	360	-	-
5331 Travel/Training	14,622	17,776	13,000	13,000
5355 Printing & Copying	344	130	600	600
5433 Dues & Subscription	1,317	677	500	500
5434 Grants & Awards	-	-	600	600
5435 Books & Pamphlets	-	-	200	200
5441 Other Services & Charges	61,942	20,034	20,200	20,200
5443 Board & Meeting Expenses	-	105	-	-
TOTAL	79,161	40,261	37,100	37,100
DIVISION TOTAL	996,486	982,962	1,039,600	1,016,100

City of Duluth Minnesota - 2025 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.

	2022	2023	2024	2025	
Budgeted FTE's	Actual	Actual	Budget	Proposed	Difference
1140 City Auditor	1.0	1.0	1.0	1.00	-
126 Finance Technician Admin Finance	1.0	1.0	1.0	1.00	-
129 Specialist	1.0	1.0	1.0	1.00	-
130 Accountant I	1.0	2.0	2.0	1.25	(0.75)
133 Accountant II Credit & Collections	-	-	1.0	1.00	-
135 Admin	0.6	0.6	0.6	0.60	-
136 Financial Analyst	4.0	4.0	4.0	4.00	-
Division Total	8.6	9.6	10.6	9.85	-0.75

	2022	2023	2024	2025	
Expenditures	Actual	Actual	Budget	Proposed	Difference
Personal Services					
Permanent Salaries	699,498	781,317	841,400	838,600	(2,800)
Overtime	10,515	8,768	7,600	7,600	-
Other Wages	-	-	-	-	-
Total Salaries	710,013	790,086	849,000	846,200	(2,800)
Benefits	264,068	335,683	385,000	325,400	(59,600)
Other Expense					
Materials & Supplies	3,973	4,694	6,000	6,000	-
Services	287,269	323,839	295,000	295,000	-
Utility & Mtc	588	935	800	800	-
Other	3,419	6,050	2,300	2,300	-
Total Other Expense	295,249	335,518	304,100	304,100	-
Division Total	1,269,329	1,461,287	1,538,100	1,475,700	(62,400)

City of Duluth Minnesota - 2025 Budget

General Fund Expenditure Detail	2022 Actual	2023 Actual	2024 Budget	2025 Proposed
City Auditor's Office - 110-125-1214				
PERSONAL SERVICES				
5100 Permanent Salaries	699,498	781,317	841,400	838,600
5101 Premium Pay	10,515	8,768	7,600	7,600
5103 Other Wages	-	-	-	-
TOTAL	710,013	790,086	849,000	846,200
EMPLOYEE BENEFITS				
5121 PERA Retirement	51,468	57,967	62,800	62,100
5122 FICA - Social Security	42,455	46,774	52,600	52,500
5123 FICA - Medicare	9,929	10,939	12,300	12,300
5125 Dental Insurance	3,333	3,729	4,500	4,400
5126 Life Insurance	2,475	2,745	2,000	3,600
5127 Health Care Savings Plan (HCSP)	16,136	17,991	22,400	25,900
5130 Cafeteria Plan Benefits	137,841	195,058	228,400	164,600
5133 Health or Fitness Program	430	480	-	-
TOTAL	264,068	335,683	385,000	325,400
OTHER EXPENDITURES				
5200 Office Supplies	2,665	2,435	3,000	3,000
5203 Paper/Stationery/Forms	460	1,085	2,000	2,000
5241 Small Equip-Office/Operating	848	1,174	1,000	1,000
5301 Auditing Services	109,274	135,964	116,800	116,800
5306 Collection Services	2,968	3,066	5,000	5,000
5309 IT Services	168,289	164,619	167,500	167,500
5319 Other Professional Services	-	17,255	-	-
5331 Travel/Training	3,260	-	3,200	3,200
5355 Printing & Copying	1,170	1,034	1,000	1,000
5356 Copier, Printer Lease & Supplies	2,309	1,902	1,500	1,500
5404 Equipment/Machinery Repair & Mtc	-	-	800	800
5414 Software Licenses & Mtc Agreements	588	935	-	-
5433 Dues & Subscription	637	1,277	1,300	1,300
5435 Books & Pamphlets	-	-	500	500
5441 Other Services & Charges	2,782	4,773	500	500
TOTAL	295,249	335,518	304,100	304,100
DIVISION TOTAL	1,269,329	1,461,287	1,538,100	1,475,700

City of Duluth Minnesota - 2025 Budget

General Fund Revenue Detail	2022	2023	2024	2025
City Auditor's Office - 110-125-1214	Actual	Actual	Budget	Proposed
REVENUE SOURCE				
4005 Current Property Tax	25,068,316	27,872,606	29,305,200	25,547,300
4010 Delinquent Property Tax	147,579	135,019	150,000	150,000
4015 Mobile Home Tax	95,139	100,313	80,000	90,000
4040 City Sales Tax	18,383,455	19,032,817	15,784,000	17,617,300
4050 Charitable Gambling 3% Tax	38,355	40,372	30,000	30,000
4070 MN Power Franchise Fee	3,524,544	3,689,802	3,608,400	3,852,000
4071 Cable Franchise Fee	752,704	704,230	728,000	690,000
4072 No. MN Utility Franchise Fee	11,823	11,700	6,700	11,000
4080 Forfeit Tax Sale	38,094	14,428	10,000	10,000
4090 Other Taxes	430,738	241,318	205,400	205,400
4221 Local Government Aid	30,671,679	30,807,820	35,175,100	35,231,100
4222 State Property Tax Aid	220	258	-	-
4300 HRA in Lieu of Taxes	76,214	74,113	65,000	72,000
4310 Assessment Cost Services	8,060	48,967	10,000	10,000
4311 Assessment Certificate Fee	53,377	40,237	160,000	40,000
4315 Stormwater Administrative Service	196,800	196,800	205,200	281,000
4315 Sewer Administrative Service	238,200	238,200	256,300	333,000
4315 Steam Administrative Service	53,200	64,500	64,500	80,000
4315 DECC Administrative Service	13,800	13,800	14,700	47,300
4315 DTA Administrative Service	10,300	12,500	12,500	23,900
4315 Grant Administration Services	83,542	73,662	69,000	73,600
4315 Airport Administrative Service	45,200	73,200	78,000	133,200
4315 DEDA Administrative Service	400,000	400,000	400,000	400,000
4315 Public Utility Admin Service	876,400	876,400	950,900	945,400
4315 Fleet Administrative Service	146,200	146,200	182,100	273,600
4315 Group Health Admin Service	399,866	409,863	420,100	430,600
4315 Self Insurance Admin Service	666,900	734,500	520,400	584,000
4315 Spirit Mountain Admin Service	26,200	26,200	29,600	29,600
4315 Parking Administrative Service	116,300	140,500	140,500	202,300
4315 410 West 1st Street Ramp	6,700	8,500	8,500	6,500
4323 Garnishment Fees	45	15	-	-
4473 Court Fines	230,416	211,483	230,000	200,000
4500 Assessments	55,989	96,003	55,000	151,000

City of Duluth Minnesota - 2025 Budget

General Fund Revenue Detail	2022	2023	2024	2025
	Actual	Actual	Budget	Proposed
City Auditor's Office - 110-125-1214				
4501 Assessments - Penalty & Interest	15,877	16,173	13,800	13,800
4601 Earnings on Investments Chg in Value	(328,535)	62,091	-	-
4644 Misc Fees, Sales & Services	4,895	555	3,200	500
4654 Other Reimbursements	35,691	500	-	-
4700 Other Sources	28,576	30,018	-	-
4702 Fond du Luth Proceeds	150,000	150,000	150,000	150,000
4730 Transfer from Special Rev Fund	225,872	257,821	325,100	227,800
4730 Transfer from Police Grant Fund- OT	4,254	6,945	-	-
4730 Transfer from Enterprise Fund	-	1,346,700	1,346,700	1,346,700
4731 Gas Utility in Lieu of Taxes	2,869,276	4,173,720	2,700,000	3,250,000
4732 Steam Utility in Lieu of Taxes	164,601	214,571	182,000	182,000
4805 Reimbursements	-	490	-	-
DIVISION TOTAL	86,036,863	92,795,909	93,675,900	92,921,900

City of Duluth Minnesota - 2025 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.

	2022	2023	2024	2025	
Budgeted FTE's	Actual	Actual	Budget	Proposed	Difference
1110 Purchasing Agent	1.0	1.0	1.0	1.0	-
126 Finance Technician Admin Finance	2.0	1.0	1.0	1.0	-
129 Specialist	1.0	2.0	1.0	1.0	-
133 Coordinator	1.0	1.0	1.0	1.0	-
133 Senior Buyer	1.0	1.0	-	-	-
130 Buyer	-	-	2.0	2.0	-
Division Total	6.0	6.0	6.0	6.0	0.0

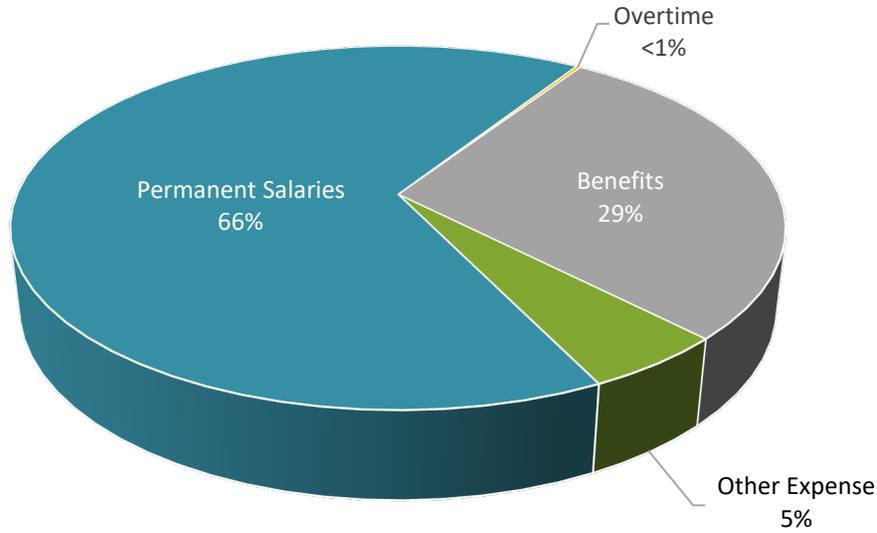
	2022	2023	2024	2025	
Expenditures	Actual	Actual	Budget	Proposed	Difference
Personal Services					
Permanent Salaries	365,927	394,335	422,100	452,500	30,400
Overtime	1,098	-	-	-	-
Other Wages	5,616	-	-	-	-
Total Salaries	372,640	394,335	422,100	452,500	30,400
Benefits	188,945	196,382	216,100	196,300	(19,800)
Other Expense					
Materials & Supplies	1,723	2,535	3,800	3,800	-
Services	1,236	5,264	7,400	7,400	-
Other	899	26,123	3,000	3,000	-
Total Other Expense	3,858	33,923	14,200	14,200	-
Division Total	565,444	624,639	652,400	663,000	10,600

City of Duluth Minnesota - 2025 Budget

General Fund Expenditure Detail	2022	2023	2024	2025
	Actual	Actual	Budget	Proposed
City Purchasing Office - 110-125-1215				
PERSONAL SERVICES				
5100 Permanent Salaries	365,927	394,335	422,100	452,500
5101 Premium Pay	1,098	-	-	-
5103 Other Wages	5,616	-	-	-
TOTAL	372,640	394,335	422,100	452,500
EMPLOYEE BENEFITS				
5121 PERA Retirement	26,491	28,658	31,200	33,300
5122 FICA - Social Security	21,860	23,202	26,200	28,100
5123 FICA - Medicare	5,112	5,426	6,100	6,600
5125 Dental Insurance	2,178	2,277	2,500	2,600
5126 Life Insurance	1,485	1,553	1,100	2,100
5127 Health Care Savings Plan (HCSP)	9,106	9,060	20,400	9,000
5130 Cafeteria Plan Benefits	122,353	125,726	128,600	114,600
5133 Health or Fitness Program	360	480	-	-
TOTAL	188,945	196,382	216,100	196,300
OTHER EXPENDITURES				
5200 Office Supplies	1,299	1,783	2,500	2,500
5201 Computer Supplies/Software	424	752	1,300	1,300
5331 Travel/Training	497	4,192	5,500	5,500
5340 Advertising & Promotion	374	465	900	900
5355 Printing & Copying	365	608	1,000	1,000
5433 Dues & Subscription	565	705	1,500	1,500
5441 Other Services & Charges	334	1,583	1,500	1,500
5700 Transfers Out To Special Revenue Funds	-	23,835	-	-
TOTAL	3,858	33,923	14,200	14,200
DIVISION TOTAL	565,444	624,639	652,400	663,000

City of Duluth Minnesota - 2025 Budget

Planning & Economic Development Department 2025 Proposed Budget by Expenditure Category



Expenditures by Category	2022 Actual	2023 Actual	2024 Budget	2025 Proposed	Difference
Permanent Salaries	2,500,256	2,544,433	2,841,600	2,734,800	(106,800)
Overtime	4,217	20,314	9,000	9,000	-
Other Wages	1,572	1,532	-	-	-
Total Personal Services	2,506,045	2,566,279	2,850,600	2,743,800	(106,800)
Benefits	1,056,709	1,161,004	1,289,600	1,170,100	(119,500)
Other Expense	331,468	339,478	223,000	210,900	(12,100)
Department Total	3,894,222	4,066,761	4,363,200	4,124,800	(238,400)

Expenditures by Division	2022 Actual	2023 Actual	2024 Budget	2025 Proposed	Difference
Planning & Development	1,603,428	1,620,275	1,777,200	1,667,400	(109,800)
Construction Srv & Inspect	2,290,794	2,446,486	2,586,000	2,457,400	(128,600)
Department Total	3,894,222	4,066,761	4,363,200	4,124,800	(238,400)

Budgeted FTE's	2022	2023	2024	2025	Difference
	32.75	34.25	34.25	31.60	(2.65)

City of Duluth Minnesota - 2025 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	2022	2023	2024	2025	Difference
Director Planning & Economic					
1165 Development	1.00	1.00	1.00	1.00	-
Deputy Director, Plan & Econ Dev					
1150 Manager Planning & Community Dev	1.00	1.00	1.00	-	(1.00)
1100 Admin Info Specialist	0.50	0.50	0.50	0.50	-
129 Planner I	1.25	1.25	1.25	1.25	-
129 Planner II	-	-	-	1.00	1.00
133 Economic Developer	3.00	3.00	3.00	2.00	(1.00)
135 Senior Planner	2.25	2.25	2.25	2.00	(0.25)
138 Senior Economic Developer	1.75	1.75	1.75	0.75	(1.00)
138 Sr Housing Developer	-	1.00	1.00	-	(1.00)
138 Senior Transportation Planner	0.50	0.50	0.50	0.50	-
138 Project Coordinator	1.00	1.00	1.00	1.00	-
32 Planning & Community	-	-	-	1.00	1.00
1115 Supervisor, Land Use	-	-	-	0.60	0.60
Division Total	12.25	13.25	13.25	12.60	(0.65)

City of Duluth Minnesota - 2025 Budget

Expenditures	2022 Actual	2023 Actual	2024 Budget	2025 Proposed	Difference
Personal Services					
Permanent Salaries	1,065,555	1,014,339	1,191,300	1,126,200	(65,100)
Overtime	1,758	5,359	-	-	-
Other Wages	1,572	1,532	-	-	-
Total Salaries	1,068,885	1,021,230	1,191,300	1,126,200	(65,100)
Benefits	436,897	473,393	519,000	474,300	(44,700)
Other Expense					
Materials & Supplies	6,083	8,662	3,300	3,300	-
Services	51,409	100,536	39,900	39,900	-
Other	40,154	16,453	23,700	23,700	-
Total Other Expense	97,646	125,651	66,900	66,900	-
Division Total	1,603,428	1,620,275	1,777,200	1,667,400	(109,800)

General Fund Expenditure Detail	2022 Actual	2023 Actual	2024 Budget	2025 Proposed
Planning & Development - 110-132-1301				
PERSONAL SERVICES				
5100 Permanent Salaries	1,065,555	1,014,339	1,191,300	1,126,200
5101 Premium Pay	1,758	5,359	-	-
5103 Other Wages	1,572	1,532	-	-
TOTAL	1,068,885	1,021,230	1,191,300	1,126,200
EMPLOYEE BENEFITS				
5121 PERA Retirement	78,140	73,398	88,600	83,100
5122 FICA - Social Security	64,325	61,736	73,900	69,800
5123 FICA - Medicare	15,073	14,302	17,300	16,300
5125 Dental Insurance	5,415	5,405	5,500	5,400
5126 Life Insurance	3,702	3,680	2,400	4,400
5127 Health Care Savings Plan (HCSP)	37,107	36,804	23,200	40,200
5130 Cafeteria Plan Benefits	232,415	277,588	308,100	255,100
5133 Health or Fitness Program	720	480	-	-
TOTAL	436,897	473,393	519,000	474,300
OTHER EXPENDITURES				
5200 Office Supplies	2,811	2,066	2,000	2,000
5201 Computer Supplies/Software	2,921	6,596	1,000	1,000
5241 Small Equip-Office/Operating	351	-	300	300
5310 Contract Services	10,000	64,161	-	-

City of Duluth Minnesota - 2025 Budget

General Fund Revenue Detail	2022 Actual	2023 Actual	2024 Budget	2025 Proposed
Planning & Development - 110-132-1301				
OTHER EXPENDITURES CONTINUED				
5319 Other Professional Services	7,999	3,590	20,000	20,000
5321 Phone Service	4,845	3,877	2,800	2,800
5322 Postage	11	39	500	500
5331 Travel/Training	22,657	25,821	10,000	10,000
5335 Local Mileage Reimbursement	-	-	600	600
5355 Printing & Copying	1,454	1,025	5,500	5,500
5356 Copier, Printer Lease & Supplies	2,421	-	500	500
5414 Software Licenses & Mtce Agreements	15,005	4,666	12,000	12,000
5433 Dues & Subscription	4,664	4,487	4,300	4,300
5435 Books & Pamphlets	-	-	-	-
5441 Other Services & Charges	19,734	6,736	4,400	4,400
5443 Board & Meeting Expenses	751	563	3,000	3,000
TOTAL	95,624	123,628	66,900	66,900
DIVISION TOTAL	1,601,406	1,618,252	1,777,200	1,667,400
REVENUE SOURCE				
4210 Pass-Thru Federal Grants	14,328	-	-	-
4220 State of Minnesota	20,138	-	-	-
4307 Planning/Zoning Fees	233,092	174,487	87,500	87,500
4472 Administrative Fines	3,957	11,581	-	-
4644 Misc Fees, Sales & Services	41,358	42,084	40,900	40,900
4654 Other Reimbursements	512	49,557	-	-
4730 Transfers In Special Revenue	113,078	111,700	123,000	-
DIVISION TOTAL	426,463	389,409	251,400	128,400

City of Duluth Minnesota - 2025 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	2022	2023	2024	2025	Difference
Building Inspections					
1105 Supervisor	1.00	1.00	1.00	1.00	-
Manager Planning &					
1115 Community Dev	-	-	1.00	1.00	-
30 Construction Svcs Permi	3.00	2.00	3.00	3.00	-
33 Plans Examiner	3.00	3.00	3.00	2.00	(1.00)
34 Construction Inspector	2.00	3.00	4.00	4.00	-
34 Electrical Inspector	2.00	2.00	2.00	-	(2.00)
HVAC & Refrigeration					
34 Inspector	2.00	2.00	2.00	2.00	-
34 Plumbing Inspector	2.50	2.00	2.00	2.00	-
Combination Services					
32 Inspector	2.00	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	1.00	-	-	-
Administrative Info					
129 Specialist	-	2.00	1.00	1.00	-
Information &					
Communication					
132 Specialist	1.00	1.00	1.00	1.00	-
Division Total	20.50	21.00	21.00	19.00	(2.00)

City of Duluth Minnesota - 2025 Budget

Construction Services & Inspection

Expenditures	2022	2023	2024	2025	Difference
	Actual	Actual	Budget	Proposed	
Personal Services					
Permanent Salaries	1,434,701	1,530,094	1,650,300	1,608,600	(41,700)
Overtime	2,459	14,955	9,000	9,000	-
Other Wages	-	-	-	-	-
Total Salaries	1,437,160	1,545,049	1,659,300	1,617,600	(41,700)
Benefits	619,812	687,611	770,600	695,800	(74,800)
Other Expense					
Materials & Supplies	22,778	36,799	39,600	42,300	2,700
Services	30,532	35,287	38,700	41,700	3,000
Utility & Maintenance	18,775	30,592	24,700	29,000	4,300
Other	161,737	111,149	53,100	31,000	(22,100)
Total Other Expense	233,822	213,827	156,100	144,000	(12,100)
Division Total	2,290,794	2,446,486	2,586,000	2,457,400	(128,600)

General Fund Expenditure Detail	2022	2023	2024	2025
	Actual	Actual	Budget	Proposed
Construction Services & Inspection - 110-132-1304				
PERSONAL SERVICES				
5100 Permanent Salaries	1,434,701	1,530,094	1,650,300	1,608,600
5101 Premium Pay	2,459	14,955	9,000	9,000
5103 Other Wages	-	-	-	-
TOTAL	1,437,160	1,545,049	1,659,300	1,617,600
EMPLOYEE BENEFITS				
5121 PERA Retirement	104,640	111,630	122,900	119,600
5122 FICA - Social Security	85,382	91,858	102,900	100,300
5123 FICA - Medicare	19,968	21,483	24,000	23,500
5125 Dental Insurance	8,052	7,969	8,600	8,200
5126 Life Insurance	5,490	5,423	3,800	6,700
5127 Health Care Savings Plan (HCSP)	37,085	45,312	56,300	37,600
5130 Cafeteria Plan Benefits	358,795	403,816	452,100	399,900
5133 Health or Fitness Program	400	120	-	-
TOTAL	619,812	687,611	770,600	695,800

City of Duluth Minnesota - 2025 Budget

General Fund Expenditure Detail	2022	2023	2024	2025
	Actual	Actual	Budget	Proposed
Construction Services & Inspection - 110-132-1304				
OTHER EXPENDITURES				
5200 Office Supplies	2,434	1,890	3,700	4,000
5205 Safety & Training Materials	947	2,036	900	1,500
5212 Motor Fuels	18,400	17,354	18,100	19,800
5219 Other Miscellaneous Supplies	212	1,081	5,400	5,500
5241 Small Equip-Office/Operating	785	14,438	11,500	11,500
5309 Technology Services	539	151	-	-
5320 Data Services	-	2,386	4,000	4,000
5321 Phone Service	11,258	8,584	4,500	4,500
5331 Travel/Training	11,374	23,900	22,000	25,000
5335 Local Mileage Reimbursement	-	-	200	200
5355 Printing & Copying	7,185	266	7,000	7,000
5356 Copier, Printer Lease & Supplies	175	-	1,000	1,000
5404 Equipment/Machinery Repair & Mtc	-	-	600	1,000
5409 Fleet Services Charges	18,775	30,592	24,100	28,000
5414 Software Licenses & Mtce Agreements	18,293	10,416	20,000	20,000
5418 Vehicle/Equip Lease (Long-term)	-	436	-	-
5427 Credit Card Commissions	63,966	93,542	17,500	-
5433 Dues & Subscription	1,482	1,558	1,500	1,500
5435 Books & Pamphlets	2,709	649	4,500	4,500
5441 Other Services & Charges	1,537	294	4,600	5,000
5443 Board & Meeting Expenses	62	540	-	-
5453 Building Demolition	73,689	264	5,000	-
5700 Transfers Out to Spec Rev Fund	-	3,450	-	-
TOTAL	233,822	213,827	156,100	144,000
DIVISION TOTAL	2,290,794	2,446,486	2,586,000	2,457,400

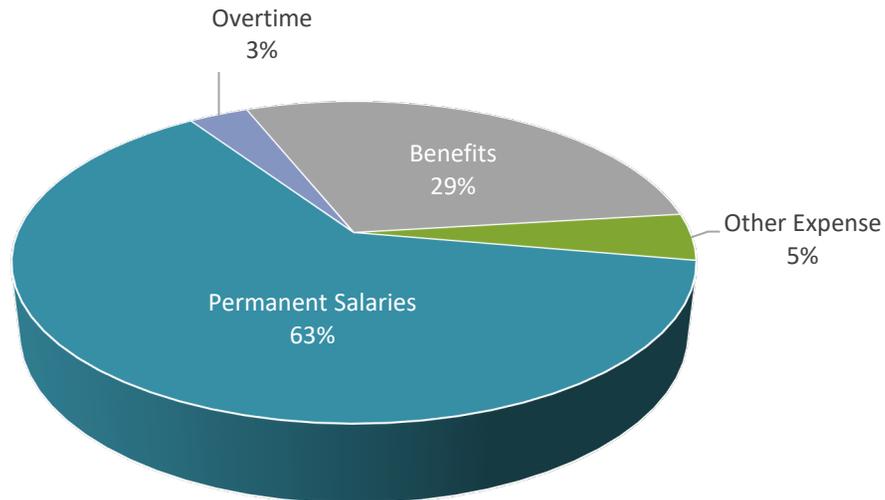
City of Duluth Minnesota - 2025 Budget

General Fund Revenue Detail	Actual	Actual	Budget	Proposed
Construction Services & Inspection - 110-132-1304				
REVENUE SOURCE				
4151 Fill Permits	13,038	7,264	1,200	5,000
4303 Use Permit - Flood & Wetlands	364	-	1,000	-
4351 Building Inspection Fees	2,365,882	3,496,575	2,059,600	2,515,000
4352 Plumbing Inspection Fees	258,484	347,058	257,400	260,000
4353 Electric Inspection Fees	292,917	385,557	264,400	-
4354 HVAC-R Inspection Fees	409,458	381,402	220,900	225,000
4355 Signs Inspection Fees	25,232	25,937	12,000	20,000
4356 House Moving Inspection Fee	36,971	24,683	10,300	15,000
4357 Mobile Home Inspection Fees	1,505	644	2,200	2,000
4359 CAF Administrative Fee	16,434	21,470	16,500	18,000
4361 RZP Registration Fee	32,609	31,470	14,800	20,000
4472 Administrative Fines	-	200	-	-
4500 Assessments	136	-	-	-
4644 Miscellaneous Sales	672	1,133	-	-
4654 Other Reimbursements	16,299	152	-	-
4701 2% Retention Surtax	1,873	2,332	1,500	2,000
DIVISION TOTAL	3,471,872	4,725,876	2,861,800	3,082,000

City of Duluth Minnesota - 2025 Budget

Fire Department

2025 Proposed Budget by Expenditure Category



Expenditures by Category	2022 Actual	2023 Actual	2024 Budget	2025 Proposed	Difference
Permanent Salaries	11,956,868	12,416,985	13,811,800	14,591,100	779,300
Overtime	1,573,718	1,161,221	802,100	778,500	(23,600)
Other Wages	-	-	-	-	-
Total Personal Services	13,530,586	13,578,207	14,613,900	15,369,600	755,700
Benefits	5,883,916	6,351,745	6,415,500	6,781,000	365,500
Other Expense	968,838	985,928	1,051,600	1,091,500	39,900
Capital Outlay	-	-	-	-	-
Department Total	20,383,340	20,915,880	22,081,000	23,242,100	1,161,100

Expenditures by Division	2022 Actual	2023 Actual	2024 Budget	2025 Proposed	Difference
Fire Administration	858,264	963,884	1,011,000	1,131,600	120,600
Fire Operations	18,186,733	18,485,062	19,327,900	20,122,900	795,000
Life Safety	1,338,342	1,466,934	1,742,100	1,987,600	245,500
Department Total	20,383,340	20,915,880	22,081,000	23,242,100	1,161,100

Budgeted FTE's	2022	2023	2024	2025	Difference
	148.50	150.00	151.00	156.00	5.00

City of Duluth Minnesota - 2025 Budget

Fire Administration

www.duluthmn.gov/fire/

The Fire Chief leads the Administration Division, which includes three Deputy Fire Chiefs, a Budget and Grant Analyst, 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	2022	2023	2024	2025	Difference
1170 Fire Chief	1.00	1.00	1.00	1.00	-
1160 Deputy Fire Chief	2.00	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	5.00	6.00	6.00	6.00	-

Expenditures	2022 Actual	2023 Actual	2024 Budget	2025 Proposed	Difference
Personal Services					
Permanent Salaries	566,776	621,315	665,700	795,600	129,900
Overtime	-	-	-	-	-
Other Wages	-	-	-	-	-
Total Salaries	566,776	621,315	665,700	795,600	129,900
Benefits	232,489	269,951	295,400	281,100	(14,300)
Other Expense					
Materials & Supplies	22,651	21,229	19,300	24,300	5,000
Services	8,053	10,328	6,200	6,200	-
Utilities & Mtc	-	-	-	-	-
Other	28,296	41,061	24,400	24,400	-
Total Other Expense	59,000	72,619	49,900	54,900	5,000
Division Total	858,264	963,884	1,011,000	1,131,600	120,600

City of Duluth Minnesota - 2025 Budget

General Fund Expenditure Detail	2022	2023	2024	2025
	Actual	Actual	Budget	Proposed
Fire Administration - 110-150-1501				
PERSONAL SERVICES				
5100 Permanent Salaries	566,776	621,315	665,700	795,600
5101 Premium Pay	-	-	-	-
TOTAL	566,776	621,315	665,700	795,600
EMPLOYEE BENEFITS				
5121 PERA Retirement	82,032	95,218	103,300	124,600
5122 FICA - Social Security	6,551	6,846	41,300	9,100
5123 FICA - Medicare	7,924	8,689	9,700	11,500
5125 Dental Insurance	2,062	2,306	2,500	2,600
5126 Life Insurance	1,418	1,572	1,100	2,100
5127 Health Care Savings Plan (HCSP)	23,810	33,484	8,900	16,600
5130 Cafeteria Plan Benefits	108,217	120,875	128,600	114,600
5133 Health or Fitness Program	476	960	-	-
TOTAL	232,489	269,951	295,400	281,100
OTHER EXPENDITURES				
5200 Office Supplies	4,233	2,310	3,000	2,500
5210 Plant/Operating Supplies	3,160	1,278	-	-
5211 Cleaning/Janitorial Supplies	10,002	11,886	10,000	15,500
5212 Motor Fuels	-	325	-	-
5219 Other Miscellaneous Supplies	487	259	-	-
5220 Repair & Maintenance Supplies	2,514	3,706	5,800	5,800
5228 Painting Supplies	458	624	300	300
5229 Ground Mtc Supplies	-	30	200	200
5240 Small Tools	146	-	-	-
5241 Small Equip-Office/Operating	1,652	812	-	-
5321 Phone Service	240	960	-	-
5322 Postage	252	72	-	-
5331 Travel/Training	7,561	6,649	5,000	5,000
5355 Printing & Copying	-	2,647	1,200	1,200
5356 Copier, Printer Lease & Supplies	-	-	-	-
5400 Misc Repair & Mtc Service	-	-	-	-
5401 Bldg/Structure Repair & Mtc	-	-	-	-
5414 Software Lic & Mtc Agreements	86	-	-	-
5433 Dues & Subscription	3,462	4,465	3,500	3,500
5440 Emergency Management	20,088	36,304	20,000	20,000
5441 Other Services & Charges	615	293	300	300
5443 Board & Meeting Expenses	510	-	600	600
5700 Interfund Transfers Out	3,536	-	-	-
TOTAL	59,000	72,619	49,900	54,900
DIVISION TOTAL	858,264	963,884	1,011,000	1,131,600

City of Duluth Minnesota - 2025 Budget

General Fund Revenue Detail	2022	2023	2024	2025
Fire Administration - 110-150-1501	Actual	Actual	Budget	Proposed
REVENUE SOURCE				
4232 State Insurance Premium	1,067,571	1,141,471	890,000	1,000,000
4340 Fire Protection Services	4,200	-	4,200	4,200
4341 Hydrant Maintenance Services	30,000	30,000	30,000	30,000
4654 Other Reimbursements	8,387	4,516	5,200	5,200
4730 Transfer from Special Revenue	14,467	11,200	11,800	96,800
DIVISION TOTAL	1,124,624	1,187,186	941,200	1,136,200

City of Duluth Minnesota - 2025 Budget

Fire Operations

www.duluthmn.gov/fire/

The Deputy Chief of Operations and 3 Assistant Chiefs lead the Operations Division, which has 129 personnel with a daily staffing level of 36 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.

Budgeted FTE's	2022	2023	2024	2025	Difference
233 Assistant Fire Chief	3.00	3.00	3.00	3.00	-
Asst Chief of Special					
231 Operations	-	-	1.00	1.00	-
226 Firefighter	63.00	63.00	66.00	69.00	3.00
Fire Equipment					
227 Operator	33.00	33.00	30.00	30.00	-
228 Fire Captain	30.00	30.00	30.00	30.00	-
231 Training Officer	2.00	1.00	1.00	1.00	-
Technical Service					
231 Coordinator	1.00	1.00	-	-	-
Division Total	132.00	131.00	131.00	134.00	3.00

Expenditures	2022 Actual	2023 Actual	2024 Budget	2025 Proposed	Difference
Personal Services					
Permanent Salaries	10,530,631	10,886,873	12,028,800	12,481,700	452,900
Overtime	1,555,290	1,143,322	790,800	767,200	(23,600)
Other Wages	-	-	-	-	-
Total Salaries	12,085,921	12,030,195	12,819,600	13,248,900	429,300
Benefits	5,282,627	5,660,567	5,610,300	5,945,000	334,700
Other Expense					
Materials & Supplies	315,033	276,044	345,500	348,200	2,700
Services	50,537	71,022	58,900	63,900	5,000
Utilities & Mtc	369,253	353,175	398,900	422,200	23,300
Other	83,362	94,059	94,700	94,700	-
Total Other Expense	818,185	794,300	898,000	929,000	31,000
	18,186,733	18,485,062	19,327,900	20,122,900	795,000

City of Duluth Minnesota - 2025 Budget

General Fund Expenditure Detail	2022	2023	2024	2025
	Actual	Actual	Budget	Proposed
Fire Operations - 110-150-1502				
PERSONAL SERVICES				
5100 Permanent Salaries	10,530,631	10,886,873	12,028,800	12,481,700
5101 Premium Pay	1,555,290	1,143,322	790,800	767,200
TOTAL	12,085,921	12,030,195	12,819,600	13,248,900
EMPLOYEE BENEFITS				
5121 PERA Retirement	2,071,138	2,076,463	2,213,100	2,310,800
5122 FICA - Social Security	-	-	-	-
5123 FICA - Medicare	170,267	168,418	183,300	191,800
5125 Dental Insurance	49,648	51,347	54,000	57,900
5126 Life Insurance	33,866	35,008	23,600	46,900
5127 Health Care Savings Plan (HCSP)	453,764	567,319	313,000	333,800
5130 Cafeteria Plan Benefits	2,473,379	2,718,240	2,805,900	2,963,800
5133 Health or Fitness Program	30,564	43,773	17,400	40,000
TOTAL	5,282,627	5,660,567	5,610,300	5,945,000
OTHER EXPENDITURES				
5205 Safety & Training Materials	57,174	58,585	100,000	100,000
5210 Plant/Operating Supplies	4,727	548	800	1,800
5212 Motor Fuels	137,753	124,381	126,100	133,800
5218 Uniforms	33,249	12,717	46,000	45,000
5219 Other Miscellaneous Supplies	22,823	27,640	25,600	27,600
5220 Repair & Maintenance Supplies	6,488	17,857	28,000	20,000
5241 Small Equip-Office/Operating	52,820	34,315	19,000	20,000
5305 Medical Svcs/Testing Fees	-	-	-	-
5319 Other Professional Services	9,324	18,545	10,000	12,000
5320 Data Services	28,314	25,364	22,000	25,000
5321 Phone Service	5,616	4,372	4,600	4,600
5322 Postage	428	413	500	500
5360 Insurance	-	13,394	14,000	14,000
5384 Refuse Disposal	6,856	8,936	7,800	7,800
5409 Fleet Services Charges	369,253	353,175	398,900	422,200
5414 Software Lic & Mtc Agreement	34,528	50,176	43,000	43,000
5441 Other Services & Charges	(2,232)	919	700	700
5446 Tuition Reimbursement	19,132	11,312	20,000	20,000
5450 Laundry	31,934	31,653	31,000	31,000
TOTAL	818,185	794,300	898,000	929,000
DIVISION TOTAL	18,186,733	18,485,062	19,327,900	20,122,900

City of Duluth Minnesota - 2025 Budget

General Fund Revenue Detail	2022 Actual	2023 Actual	2024 Budget	2025 Proposed
Fire Operations - 110-150-1502				
REVENUE SOURCE				
4654 Other Reimbursements	1,084	-	-	-
4660 Gifts and Donations	7,500	-	-	-
4730 Transfer from Special Revenue	358,043	1,016,849	156,500	156,500
DIVISION TOTAL	366,627	1,016,849	156,500	156,500

City of Duluth Minnesota - 2025 Budget

Life Safety

www.duluthmn.gov/fire/

The Deputy Chief of Life Safety, the Fire Marshal, and the Lead Housing Inspector 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	2022	2023	2024	2025	Difference
233 Fire Marshal	1.00	1.00	1.00	1.00	-
230 Deputy Fire Marshal	2.00	2.00	2.00	2.00	-
228 Fire Inspector Prop & Solid Waste	-	-	-	1.00	1.00
30 Compliance Officer	2.00	2.00	2.00	2.00	-
29 Housing Inspector Blight Mitigation	3.00	3.00	4.00	5.00	1.00
30 Specialist Housing Inspector	-	1.00	1.00	1.00	-
32 Leadworker Fire Systems Plans	1.00	1.00	1.00	1.00	-
30 Examiner Sprinkler Permit	-	-	1.00	1.00	-
32 Reviewer	1.00	1.00	-	-	-
129 Admin Info Specialist	1.50	2.00	2.00	2.00	-
Division Total	11.50	13.00	14.00	16.00	2.00

Expenditures	2022 Actual	2023 Actual	2024 Budget	2025 Proposed	Difference
Personal Services					
Permanent Salaries	859,461	908,798	1,117,300	1,313,800	196,500
Overtime	18,428	17,900	11,300	11,300	-
Other Wages	-	-	-	-	-
Total Salaries	877,889	926,697	1,128,600	1,325,100	196,500
Benefits	368,800	421,228	509,800	554,900	45,100
Other Expense					
Materials & Supplies	23,912	34,437	25,200	25,500	300
Services	23,883	37,167	26,600	28,100	1,500
Utilities & Mtc	17,544	22,462	24,600	28,200	3,600
Other	26,315	24,943	27,300	25,800	(1,500)
Total Other Expense	91,653	119,009	103,700	107,600	3,900
Division Total	1,338,342	1,466,934	1,742,100	1,987,600	245,500

City of Duluth Minnesota - 2025 Budget

General Fund Expenditure Detail	2022	2023	2024	2025
	Actual	Actual	Budget	Proposed
Life Safety - 110-150-1503				
PERSONAL SERVICES				
5100 Permanent Salaries	859,461	908,798	1,117,300	1,313,800
5101 Premium Pay	18,428	17,900	11,300	11,300
5103 Other Wages	-	-	-	-
TOTAL	877,889	926,697	1,128,600	1,325,100
EMPLOYEE BENEFITS				
5121 PERA Retirement	99,960	99,905	117,300	143,800
5122 FICA - Social Security	36,970	38,654	49,300	53,800
5123 FICA - Medicare	13,417	13,412	16,400	19,200
5125 Dental Insurance	4,868	4,918	5,800	6,900
5126 Life Insurance	3,304	3,354	2,500	5,600
5127 Health Care Savings Plan (HCSP)	24,394	26,843	21,500	26,800
5130 Cafeteria Plan Benefits	185,406	233,581	297,000	298,800
5133 Health or Fitness Program	480	560	-	-
TOTAL	368,800	421,228	509,800	554,900
OTHER EXPENDITURES				
5200 Office Supplies	2,463	1,707	1,900	1,900
5202 Audiovisual & Photography	1,149	75	500	500
5205 Safety & Training Materials	1,066	1,762	1,500	1,500
5212 Motor Fuels	14,511	13,611	14,800	15,100
5218 Uniforms	2,600	3,900	2,900	2,900
5219 Other Miscellaneous Supplies	1,326	640	2,000	2,000
5241 Small Equipment-Office Operating	795	12,742	1,600	1,600
5320 Data Services	-	1,376	-	-
5321 Phone Service	6,853	8,987	2,600	2,600
5331 Travel/Training	15,486	22,582	19,500	21,000
5335 Local Mileage Reimbursement	316	-	1,000	1,000
5355 Printing & Copying	1,227	2,785	3,000	3,000
5356 Copier, Printer Lease & Supplies	-	1,437	500	500
5400 Misc Repair & Mtc Service	474	105	300	300
5409 Fleet Services Charges	15,769	20,912	21,300	24,900
5414 Software Lic & Mtc Agreements	220	-	-	-
5427 Credit Card Commissions	1,080	1,445	3,000	3,000
5433 Dues and Subscriptions	4,033	2,760	1,500	2,500
5435 Books & Pamphlets	154	572	3,000	3,000
5441 Other Services and Charges	22,128	21,447	22,500	20,000
5443 Board & Meeting Expenses	-	165	300	300
5700 Interfund Transfers Out	-	-	-	-
TOTAL	91,653	119,009	103,700	107,600
DIVISION TOTAL	1,338,342	1,466,934	1,742,100	1,987,600

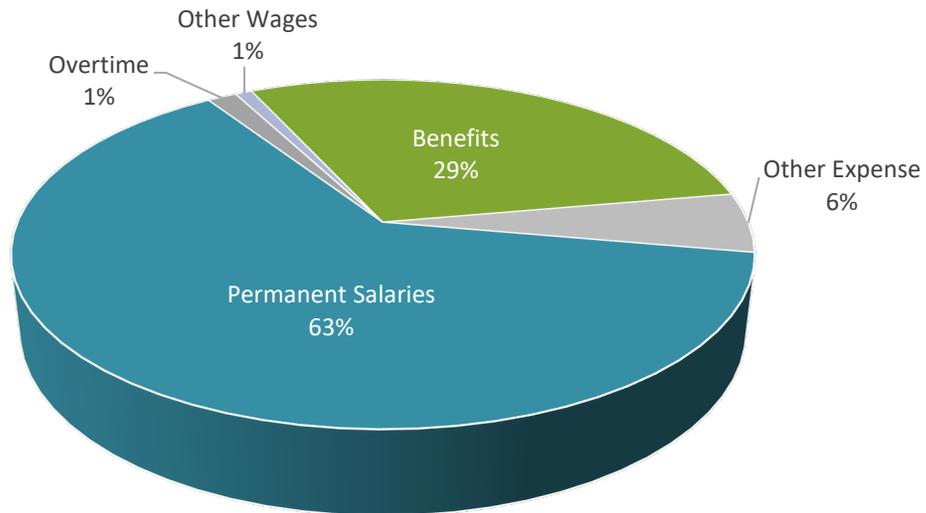
City of Duluth Minnesota - 2025 Budget

General Fund Revenue Detail	2022	2023	2024	2025
	Actual	Actual	Budget	Proposed
Life Safety - 110-150-1503				
REVENUE SOURCE				
4153 Multiple Dwelling License	1,190,442	1,105,074	1,185,100	1,250,000
4154 Commercial Use/Occupancy Permit	151,220	141,580	130,000	130,000
4160 Fire Protection Systems Permit Fees	84,978	88,043	95,500	95,500
4306 Building Appeals Fees	-	278	-	-
4472 Administrative Fines	25,906	120,427	-	-
4644 Misc Fees, Sales, Service	10,184	9,003	8,500	7,000
4654 Other Reimbursements	525	-	-	-
4730 Transfer from Special Revenue	-	-	121,000	243,000
DIVISION TOTAL	1,463,255	1,464,405	1,540,100	1,725,500

City of Duluth Minnesota - 2025 Budget

Police Department

2025 Proposed Budget by Expenditure Category



Expenditures by Category	2022	2023	2024	2025	Difference
	Actual	Actual	Budget	Proposed	
Permanent Salaries	14,994,621	15,201,894	17,095,600	18,414,100	1,318,500
Overtime	1,660,008	1,447,727	445,000	445,000	-
Other Wages	300,673	354,667	256,400	256,400	-
Total Personal Services	16,955,302	17,004,288	17,797,000	19,115,500	1,318,500
Benefits	7,217,835	7,325,265	8,064,900	8,527,100	462,200
Other Expense	2,029,332	3,060,302	1,559,400	1,615,400	56,000
Department Total	26,202,469	27,389,855	27,421,300	29,258,000	1,836,700

Budgeted FTE's	2022	2023	2024	2025	Difference
		183.50	184.00	184.00	181.00

City of Duluth Minnesota - 2025 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 enforcement.

Budgeted FTE's	2022	2023	2024	2025	Difference
Chief of Police	1.00	1.00	1.00	1.00	-
1150 Deputy Police Chief	3.00	3.00	3.00	3.00	-
1110 Police Lieutenant Public Information	9.00	9.00	9.00	9.00	-
1085 Officer Police Tech Intel &	1.00	1.00	1.00	1.00	-
1125 Records Mgr Budget & Grant	1.00	1.00	1.00	1.00	-
1090 Supervisor Animal Services	1.00	1.00	1.00	1.00	-
21 Technician	0.50	1.00	1.00	1.00	-
24 Evidence Technician	2.00	1.00	-	-	-
27 Animal Control Officer	1.00	1.00	1.00	1.00	-
27 Opioid Program Tech Peer Recovery	1.00	-	-	-	-
27 Specialist	-	3.00	3.00	3.00	-
29 Opioid Program Specalis Property & Evidence	1.00	1.00	-	-	-
29 Specialist Animal Shelter	1.00	1.00	1.00	1.00	-
31 Leadworker	1.00	1.00	1.00	1.00	-
32 Project Coordinator Digital Evidence	-	2.00	3.00	3.00	-
32 Specialist	-	-	1.00	1.00	-
124 Police Records Tech I Police Records	2.00	-	-	-	-
128 Technician II Administrative Info	6.00	6.00	6.00	6.00	-
129 Specialist	1.00	1.00	1.00	1.00	-

City of Duluth Minnesota - 2025 Budget

Budgeted FTE's Continued	2022	2023	2024	2025	Difference
131 Executive Assistant Data Release	2.00	3.00	3.00	3.00	-
133 Coordinator Senior Police Records	1.00	2.00	2.00	2.00	-
133 Technician Police Crime & Intellig	2.00	2.00	2.00	2.00	-
134 Analyst Sr Police Crime & Intell	2.00	1.00	2.00	2.00	-
138 Analyst Police	-	2.00	1.00	1.00	-
327 Officer/Investigator	122.00	118.00	118.00	115.00	(3.00)
328 Police Sergeant	22.00	22.00	22.00	22.00	-
Department Total	183.50	184.00	184.00	181.00	(3.00)

Expenditures	2022 Actual	2023 Actual	2024 Budget	2025 Proposed	Difference
Personal Services					
Permanent Salaries	14,994,621	15,201,894	17,095,600	18,414,100	1,318,500
Overtime	1,660,008	1,447,727	445,000	445,000	-
Other Wages	300,673	354,667	256,400	256,400	-
Total Salaries	16,955,302	17,004,288	17,797,000	19,115,500	1,318,500
Benefits	7,217,835	7,325,265	8,064,900	8,527,100	462,200
Other Expense					
Materials & Supplies	500,239	601,704	445,900	470,300	24,400
Services	294,619	486,872	173,100	163,100	(10,000)
Utilities & Maintenance	264,431	373,094	306,100	359,900	53,800
Other	970,043	1,598,631	634,300	622,100	(12,200)
Total Other Expense	2,029,332	3,060,302	1,559,400	1,615,400	56,000
Capital Outlay	37,260	21,500	-	-	-
Department Total	26,239,729	27,389,855	27,421,300	29,258,000	1,836,700

City of Duluth Minnesota - 2025 Budget

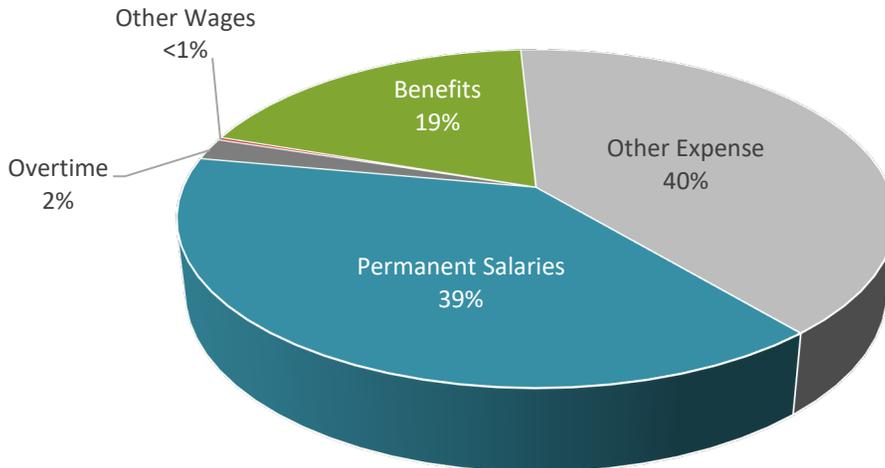
General Fund Expenditure Detail	Actual	Actual	Budget	Proposed
Police Department - 110-160-1610				
PERSONAL SERVICES				
5100 Permanent Salaries	14,994,621	15,201,894	17,095,600	18,414,100
5101 Premium Pay	1,660,008	1,447,727	445,000	445,000
5103 Other Wages	299,276	352,995	256,400	256,400
5111 Long-Term Disability Wages	1,397	1,672	-	-
TOTAL	16,955,302	17,004,288	17,797,000	19,115,500
EMPLOYEE BENEFITS				
5121 PERA Retirement	2,697,736	2,659,524	2,844,000	3,073,000
5122 FICA - Social Security	136,822	154,190	156,900	161,100
5123 FICA - Medicare	242,175	240,337	258,100	277,200
5125 Dental Insurance	65,764	64,746	75,800	78,200
5126 Life Insurance	44,847	44,145	33,100	63,400
5127 Health Care Savings Plan (HCSP)	837,018	682,689	713,600	767,900
5130 Cafeteria Plan Benefits	3,192,832	3,479,254	3,982,200	4,105,100
5133 Health or Fitness Program	640	380	1,200	1,200
TOTAL	7,217,835	7,325,265	8,064,900	8,527,100
OTHER EXPENDITURES				
5200 Office Supplies	10,647	15,933	15,000	15,000
5201 Computer Supplies/Software	7,031	5,465	1,500	1,500
5205 Safety & Training Materials	100	-	1,500	1,500
5212 Motor Fuels	274,154	240,301	313,800	300,300
5214 Food for Animals	3,513	1,849	3,000	3,000
5217 Ammunition	54,978	92,856	50,000	50,000
5218 Uniforms	125,453	175,290	34,100	72,000
5219 Other Miscellaneous Supplies	19,834	61,065	20,000	20,000
5220 Repair & Maintenance Supplies	1,226	1,502	5,000	5,000
5241 Small Equip-Office/Operating	3,304	7,444	2,000	2,000
5305 Medical Svcs/Testing Fees	-	-	-	30,000
5319 Other Professional Services	69,182	259,956	40,000	36,000
5320 Data Services	46,752	43,409	36,000	81,600
5321 Phone Service	71,868	81,532	81,600	-
5322 Postage	998	731	1,500	1,500
5331 Travel/Training	94,379	80,873	5,000	5,000
5355 Printing & Copying	5,712	11,658	4,000	4,000
5356 Copier, Printer Lease & Supplies	1,689	2,134	2,500	2,500
5384 Refuse Disposal	4,038	6,579	2,500	2,500
5409 Fleet Services Charges	256,541	365,294	298,100	351,900
5411 Land Rental/Easements	90	-	-	-

City of Duluth Minnesota - 2025 Budget

General Fund Expenditure Detail	Actual	Actual	Budget	Proposed
Police Department - 110-160-1610				
OTHER EXPENDITURES continued				
5412 Building Rental	7,800	7,800	8,000	8,000
5414 Software Licenses & Mtc Agreements	556,419	381,593	327,000	327,000
5433 Dues & Subscription	6,302	9,352	4,000	4,000
5437 Automated Pawn System	12,235	15,150	11,500	16,100
5438 Licenses	552	4,885	5,500	5,500
5441 Other Services & Charges	121,808	75,068	30,000	30,000
5443 Board & Meeting Expenses	-	-	2,000	2,000
5448 Police Training	162,089	101,446	251,800	235,000
5490 Donations to Civic Organizations	2,500	2,500	2,500	2,500
5700 Transfers to Special Rev Funds	108,139	544,920	-	-
5700 Transfers to Enterprise Funds	-	463,717	-	-
TOTAL	2,029,332	3,060,302	1,559,400	1,615,400
CAPITAL OUTLAY				
5580 Capital Equipment	37,260	21,500	-	-
TOTAL	37,260	21,500	-	-
DEPARTMENT TOTAL	26,239,729	27,411,355	27,421,300	29,258,000
REVENUE SOURCE				
4209 Federal Grant	12,579	40,033	16,000	16,000
4227 Police Training Reimbursement	147,148	133,346	151,800	135,000
4232 State Insurance Premium	1,537,522	1,465,535	1,420,800	1,420,800
4261 ISD 709	289,391	309,275	332,900	341,700
4322 Animal Shelter Fees	17,550	14,335	12,000	12,000
4326 Criminal History Checks	160	190	400	-
4328 Pawnbroker Transaction Surcharge	29,988	33,822	25,000	16,100
4329 False Alarm Fees & Penalties	15,133	22,449	15,000	5,000
4474 Police Felony Forfeitures	14,815	16,109	-	-
4631 Media Sales	405	896	800	-
4635 Auction Proceeds	7,303	16,444	-	-
4644 Misc Fees, Sales & Service	22,050	23,300	-	-
4650 Salaries Reimbursement	42,522	48,677	10,000	10,000
4654 Other Reimbursements	11,737	8,474	8,000	-
4655 Drug Task Force Reimbursement	51,943	18,774	-	-
4730 Transfer from Special Revenue Fund	338,800	363,619	363,400	363,400
4730 Transfer from Police Grant Fund	1,551,548	1,310,433	1,157,500	1,157,500
4730 Transfer from Police Grant Fund - OT	250,133	237,316	-	-
4730 Transfer from Enterprise Fund	66,600	66,600	66,600	66,600
DEPARTMENT TOTAL	4,407,328	4,129,627	3,580,200	3,544,100

City of Duluth Minnesota - 2025 Budget

Public Works & Utilities - General Operations 2025 Proposed Budget by Expenditure Category



Expenditures by Category	2022	2023	2024	2025	Difference
	Actual	Actual	Budget	Proposed	
Permanent Salaries	4,100,675	3,951,646	4,435,100	4,576,900	141,800
Overtime	341,475	273,101	243,000	243,000	-
Other Wages	23,281	27,275	30,000	30,000	-
Total Personal Services	4,465,431	4,252,021	4,708,100	4,849,900	141,800
Benefits	1,959,138	2,017,710	2,241,100	2,222,300	(18,800)
Other Expense	4,275,878	4,545,779	4,857,200	4,657,200	(200,000)
Department Total	10,700,447	10,815,510	11,806,400	11,729,400	(77,000)

Expenditures by Division	2022	2023	2024	2025	Difference
	Actual	Actual	Budget	Proposed	
Director's Office	93,103	92,868	94,500	97,800	3,300
Street Maintenance	8,528,961	8,658,164	9,503,700	9,357,400	(146,300)
Engineering	2,078,384	2,064,479	2,208,200	2,274,200	66,000
Department Total	10,700,447	10,815,510	11,806,400	11,729,400	(77,000)

Budgeted FTE's	2022	2023	2024	2025	Difference
		60.05	60.05	59.80	

City of Duluth Minnesota - 2025 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	2022	2023	2024	2025	Difference
1170 Director Public Wks & U Public Works & Utilities	0.20	0.20	0.20	0.20	-
33 Analyst	0.40	0.40	0.40	0.40	-
Division Total	0.60	0.60	0.60	0.60	-

Expenditures	2022 Actual	2023 Actual	2024 Budget	2025 Proposed	Difference
Personal Services					
Permanent Salaries	65,478	63,591	65,200	67,500	2,300
Overtime	-	-	-	-	-
Other Wages	-	-	-	-	-
Total Salaries	65,478	63,591	65,200	67,500	2,300
Benefits	27,179	28,550	28,300	29,300	1,000
Other Expense					
Materials & Supplies	90	223	200	200	-
Services	356	226	600	600	-
Other	-	278	200	200	-
Total Other Expense	445	727	1,000	1,000	-
Division Total	93,103	92,868	94,500	97,800	3,300

City of Duluth Minnesota - 2025 Budget

General Fund Expenditure Detail	2022 Actual	2023 Actual	2024 Budget	2025 Proposed
Public Works Director - 110-500-1900				
PERSONAL SERVICES				
5100 Permanent Salaries	65,478	63,591	65,200	67,500
TOTAL	65,478	63,591	65,200	67,500
EMPLOYEE BENEFITS				
5121 PERA Retirement	5,747	4,699	4,900	5,100
5122 FICA - Social Security	4,101	3,450	4,000	4,200
5123 FICA - Medicare	909	877	900	1,000
5125 Dental Insurance	257	238	200	300
5126 Life Insurance	171	162	100	200
5127 Health Care Savings Plan (HCSP)	3,293	2,110	900	1,000
5130 Cafeteria Plan Benefits	12,677	16,919	17,300	17,500
5133 Health or Fitness Program	24	96	-	-
TOTAL	27,179	28,550	28,300	29,300
OTHER EXPENDITURES				
5200 Office Supplies	90	-	100	100
5241 Small Equip-Office/Operating	-	223	100	100
5320 Data Services	-	58	100	100
5321 Phone Service	168	168	200	200
5331 Travel/Training	-	-	100	100
5335 Local Mileage Reimbursement	188	-	200	200
5433 Dues & Subscription	-	278	200	200
TOTAL	445	727	1,000	1,000
DIVISION TOTAL	93,103	92,868	94,500	97,800

City of Duluth Minnesota - 2025 Budget

Street Maintenance

www.duluthmn.gov/public-works-utilities/department-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	2022	2023	2024	2025	Difference
Street Maintenance					
1125 Manager	1.00	1.00	1.00	1.00	-
Street Maintenance					
1090 Supervisor	2.00	2.00	2.00	2.00	-
33 Analyst	-	-	-	1.00	1.00
23 Street Mtc Laborer	3.00	5.00	5.00	6.00	1.00
27 Heavy Equip Operator	32.00	30.00	4.00	6.00	2.00
28 Traffic Mtc Worker	3.00	3.00	2.00	2.00	-
32 Street Mtc Leadworker	2.00	2.00	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	(3.00)
Division Total	44.00	44.00	44.00	44.00	-

Expenditures	2022 Actual	2023 Actual	2024 Budget	2025 Proposed	Difference
Personal Services					
Permanent Salaries	2,756,587	2,609,618	3,026,400	3,107,100	80,700
Overtime	295,016	233,981	187,000	187,000	-
Other Wages	-	-	-	-	-
Total Salaries	3,051,603	2,843,599	3,213,400	3,294,100	80,700
Benefits	1,339,049	1,386,759	1,586,100	1,581,500	(4,600)
Other Expense					
Materials & Supplies	1,868,981	1,578,207	1,891,100	1,933,400	42,300
Services	30,737.87	35,042.65	36,200	36,200	-
Utility & Mtc	1,739,106	1,571,682	1,896,700	1,973,500	76,800
Other	499,483	1,242,875	880,200	538,700	(341,500)
Total Other Expense	4,138,308	4,427,806	4,704,200	4,481,800	(222,400)
Division Total	8,528,961	8,658,164	9,503,700	9,357,400	(146,300)

City of Duluth Minnesota - 2025 Budget

General Fund Expenditure Detail	2022 Actual	2023 Actual	2024 Budget	2025 Proposed
Street Maintenance - 110-500-1920				
PERSONAL SERVICES				
5100 Permanent Salaries	2,756,587	2,609,618	3,026,400	3,107,100
5101 Premium Pay	295,016	233,981	187,000	187,000
TOTAL	3,051,603	2,843,599	3,213,400	3,294,100
EMPLOYEE BENEFITS				
5118 Meal Allowance	15,015	13,065	10,000	10,000
5121 PERA Retirement	217,862	205,222	238,200	243,600
5122 FICA - Social Security	182,844	168,469	199,200	204,900
5123 FICA - Medicare	42,762	39,400	46,600	47,900
5125 Dental Insurance	16,566	15,609	18,100	19,000
5126 Life Insurance	11,295	10,643	7,900	15,400
5127 Health Care Savings Plan (HCSP)	55,385	73,855	59,900	67,900
5130 Cafeteria Plan Benefits	796,481	860,057	1,006,200	972,800
5133 Health or Fitness Program	838	440	-	-
TOTAL	1,339,049	1,386,759	1,586,100	1,581,500
OTHER EXPENDITURES				
5200 Office Supplies	2,100	4,601	1,200	2,400
5201 Computer Supplies/Software	543	6,863	1,700	3,500
5205 Safety & Training Materials	14,862	6,688	14,000	14,000
5210 Plant/Operating Supplies	15,316	28,978	20,000	20,000
5211 Cleaning/Janitorial Supplies	3,284	2,178	10,000	5,000
5212 Motor Fuels	462,293	414,023	454,400	492,300
5215 Shop Materials	1,910	2,431	2,500	2,500
5218 Uniforms	16,755	14,252	18,900	18,900
5219 Other Miscellaneous Supplies	28,399	22,193	18,600	25,000
5220 Repair & Maintenance Supplies	13,610	4,464	12,600	12,600
5223 Salt & Sand	1,106,909	913,560	1,038,000	1,038,000
5224 Gravel & Other Misc Materials	63,245	53,821	146,700	146,700
5226 Sign & Signal Materials	48,533	13,481	60,000	60,000
5228 Painting Supplies	90,645	85,723	85,500	85,500
5240 Small Tools	62	4,952	5,000	5,000
5241 Small Equip-Office/Operating	516	-	2,000	2,000
5320 Data Services	7,002	7,744	6,600	6,600
5321 Phone Service	2,764	3,316	3,200	3,200

City of Duluth Minnesota - 2025 Budget

General Fund Expenditure Detail	2022 Actual	2023 Actual	2024 Budget	2025 Proposed
Street Maintenance - 110-500-1920				
5331 Travel/Training	1,846	3,235	700	700
5335 Local Mileage Reimbursement	11,803	8,579	16,000	16,000
5356 Copier, Printer Lease & Supplies	-	-	500	500
5384 Refuse Disposal	7,323	12,169	9,200	9,200
5409 Fleet Services Charges	1,739,106	1,571,682	1,896,700	1,973,500
5412 Building Rental	44,375	29,873	45,000	45,000
5414 Software Licenses & Mtce Agreements	23,777	63,548	38,800	43,800
5415 Vehicle/Equip Rent (Short Term)	12,800	12,625	34,000	34,000
5418 Vehicle/Equip Rent (Long Term)	365,731	365,731	400,000	400,000
5441 Other Services & Charges	4,070	28,296	362,400	15,900
5580 Capital Equipment	48,730	-	-	-
5700 Transfers Out to Special Rev Funds	-	742,800	-	-
TOTAL	4,138,308	4,427,806	4,704,200	4,481,800
DIVISION TOTAL	8,528,961	8,658,164	9,503,700	9,357,400
REVENUE SOURCE				
4240 Municipal State Aid	1,525,839	1,533,400	1,496,100	1,496,100
4260 St Louis County	138,411	138,411	138,400	138,400
4261 ISD 709	14,184	24,769	25,000	25,000
4636 Sale of Materials	4,487	5,302	5,000	5,000
4654 Other Reimbursements	40,052	30,713	50,000	50,000
4680 Damage or Losses Recovered	-	-	-	-
4730 Transfer from Special Revenue Fund	330,900	336,100	355,000	355,000
4730 Transfer from Enterprise Funds	9,600	9,600	9,600	9,600
4730 Transfer from Public Utility Funds	865,000	865,000	900,000	900,000
DIVISION TOTAL	2,928,472	2,943,295	2,979,100	2,979,100

City of Duluth Minnesota - 2025 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	2022	2023	2024	2025	Difference
1140 City Engineer	0.40	0.40	0.40	0.40	-
Chief Engineer					
1140 Transportation	1.00	1.00	1.00	1.00	-
1115 Senior Engineer	-	-	1.80	3.80	2.00
1115 Sr Project Engineer	1.00	1.00	-	-	-
Aerial Lift Bridge					
1075 Supervisor	1.00	1.00	1.00	1.00	-
27 Bridge Operator	5.00	5.00	5.00	5.00	-
Senior Engineering					
31 Technician	3.25	3.25	3.20	2.20	(1.00)
Senior Engineering					
35 Specialist	1.40	1.40	0.40	0.40	-
38 Project Engineer	2.00	2.00	2.00		(2.00)
126 Info Technician	0.20	0.20	0.20	0.20	-
28 Engineering Technician	-	-	-	1.00	1.00
129 Admin Info Specialist	0.20	0.20	0.20	0.20	-
Division Total	15.45	15.45	15.20	15.20	(0.00)

Expenditures	2022 Actual	2023 Actual	2024 Budget	2025 Proposed	Difference
Personal Services					
Permanent Salaries	1,278,610	1,278,436	1,343,500	1,402,300	58,800
Overtime	46,459	39,120	56,000	56,000	-
Other Wages	23,281	27,275	30,000	30,000	-
Total Salaries	1,348,350	1,344,831	1,429,500	1,488,300	58,800
Benefits	592,909	602,402	626,700	611,500	(15,200)
Other Expense					
Materials & Supplies	29,662	23,668	38,900	41,500	2,600
Services	30,705	47,582	55,000	68,800	13,800
Utility & Mtc	14,156	17,187	23,100	22,300	(800)
Other	62,602	28,809	35,000	41,800	6,800
Total Other Expense	137,125	117,246	152,000	174,400	22,400
Division Total	2,078,384	2,064,479	2,208,200	2,274,200	66,000

City of Duluth Minnesota - 2025 Budget

General Fund Expenditure Detail	2022 Actual	2023 Actual	2024 Budget	2025 Proposed
Engineering - 110-500-1930				
PERSONAL SERVICES				
5100 Permanent Salaries	1,278,610	1,278,436	1,343,500	1,402,300
5101 Premium Pay	46,459	39,120	56,000	56,000
5103 Other Wages	23,281	27,275	30,000	30,000
TOTAL	1,348,350	1,344,831	1,429,500	1,488,300
EMPLOYEE BENEFITS				
5118 Meal Allowance	555	15	200	200
5121 PERA Retirement	95,912	97,299	104,400	108,100
5122 FICA - Social Security	79,502	80,206	88,600	92,300
5123 FICA - Medicare	18,591	18,746	20,700	21,600
5125 Dental Insurance	6,118	5,900	6,300	6,600
5126 Life Insurance	4,171	4,022	2,800	5,300
5127 Health Care Savings Plan (HCSP)	43,173	41,770	28,300	36,100
5130 Cafeteria Plan Benefits	343,884	353,282	375,400	341,300
5133 Health or Fitness Program	1,004	1,161	-	-
TOTAL	592,909	602,402	626,700	611,500
OTHER EXPENDITURES				
5200 Office Supplies	1,601	1,252	1,200	1,200
5201 Computer Supplies/Software	3,261	74	700	700
5203 Paper/Stationery/Forms	184	64	200	400
5205 Safety & Training Materials	1,349	1,242	1,400	1,400
5211 Cleaning/Janitorial Supplies	929	629	700	700
5212 Motor Fuels	5,397	3,796	3,900	4,300
5218 Uniforms	2,161	3,024	500	1,700
5219 Other Miscellaneous Supplies	1,329	714	400	400
5220 Repair & Maintenance Supplies	10,824	7,229	17,400	17,400
5240 Small Tools	1,184	1,602	2,200	2,200
5241 Small Equip-Office/Operating	732	3,101	3,900	3,900
5242 Survey Equipment and Supplies	710	943	6,400	7,200
5303 Engineering Services	13,598	29,426	28,700	39,900
5319 Other Professional Services	-	-	100	100
5320 Data Services	2,114	1,610	2,200	2,200
5321 Phone Service	4,408	3,710	4,700	4,700
5322 Postage	-	73	200	300
5331 Travel/Training	9,664	11,417	17,100	19,100

City of Duluth Minnesota - 2025 Budget

General Fund Expenditure Detail	2022 Actual	2023 Actual	2024 Budget	2025 Proposed
Engineering - 110-500-1930 continued				
5335 Local Mileage Reimbursement	-	-	400	400
5355 Printing & Copying	238	565	500	1,000
5356 Copier, Printer Lease & Supplies	225	232	600	600
5384 Refuse Disposal	458	549	500	500
5404 Equipment/Machinery Repair & Mtc	9,164	4,725	13,500	13,500
5409 Fleet Services Charges	4,992	12,463	9,600	8,800
5411 Land Rental/Easements	150	-	500	500
5414 Software Licenses & Mtc Agreement	17,077	21,654	20,200	27,600
5433 Dues & Subscription	132	2,281	3,000	4,700
5435 Books & Pamphlets	-	150	400	400
5438 Licenses	511	120	800	-
5441 Other Services & Charges	5,290	3,640	9,700	8,200
5450 Laundry	578	564	400	400
5700 Interfund Transfers Out	38,865	400	-	-
TOTAL	137,125	117,246	152,000	174,400
DIVISION TOTAL	2,078,384	2,064,479	2,208,200	2,274,200
REVENUE SOURCE				
4152 Excavation Permits	25,442	25,961	25,000	25,000
4170 Miscellaneous Permits	179,520	105,576	115,000	110,000
4370 Engineering Services	19,028	-	375,000	150,000
4472 Administrative Fines	-	365	500	500
4631 Media Sales	10	9	100	500
4654 Other Reimbursements	46	-	-	-
4730 Transfer from Special Rev	62,900	63,900	67,400	67,400
TOTAL	286,945	195,811	583,000	353,400
DIVISION TOTAL	286,945	195,811	583,000	353,400

City of Duluth Minnesota - 2025 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 Detail	2022 Actual	2023 Actual	2024 Budget	2025 Proposed
EXPENDITURES				
Citywide Dues & Lobbying	208,725	207,937	215,000	205,000
Citywide Communications	147,800	170,906	147,000	181,500
Miscellaneous	816,722	830,181	958,000	334,300
Civic Affairs and Awards	22,899	35,878	64,500	17,000
Business Improvement District	414,627	430,776	370,000	370,000
Public Access Television	182,000	182,000	182,000	182,000
Sales Tax Administration	119,999	85,022	-	-
Parking Fine	38,700	23,526	45,000	45,000
Capital Program - CEP	1,500	741,476	73,600	-
Unemployment Compensation	269,499	58,532	27,500	46,000
Benefits Administration	158,775	148,120	133,000	95,000
Retiree Medical & Life Insurance	8,576,865	9,072,973	7,731,400	3,205,000
Self Insurance Contribution	3,236,000	2,400,000	2,699,500	2,658,900
Transfers and Accruals	4,174,237	3,107,265	457,500	1,722,400
Interfund Transfers to Special Rev Funds	2,789,285	559,616	144,700	186,700
Interfund Transfers to Capital Projects	802,981	337,372	4,500,000	-
Interfund Transfers to Enterprise Funds	2,198,997	2,737,400	1,000,000	-
Interfund Transfers to Internal Svc Funds	-	-	4,000,000	-
One-Time Payment	-	-	1,863,700	-
DEPARTMENT TOTAL	24,159,611	21,128,980	24,612,400	9,248,800

City of Duluth Minnesota - 2025 Budget

Transfers and Other Functions

General Fund Revenue Detail	2022 Actual	2023 Actual	2024 Budget	2025 Proposed
REVENUE SOURCE				
4090 Other Taxes	936,397	-	-	-
4233 State of MN PERA Contribution	1,159,997	103,420	-	-
4500 Assessments Service Charge	414,627	430,776	370,000	370,000
4639 Sale of Equipment	126,099	115,633	-	-
4640 Sale of Land	5,610	-	-	-
4644 Misc Fees, Sales & Services	500	-	-	-
4654 Other Reimbursements	887,325	1,293,149	-	-
4730 Transfer from Special Revenue	527,753	10,745,608	425,000	537,500
4730 Transfer from Enterprise Funds	-	-	1,865,700	-
4730 ARPA Funding	8,234,808	-	-	-
4999 General Fund Reserves	-	-	9,200,000	-
DEPARTMENT TOTAL	12,293,115	12,688,586	11,860,700	907,500

City of Duluth Minnesota - 2025 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.

	2022 Actual	2023 Actual	2024 Budget	2025 Proposed
FUND BALANCE - JANUARY 1	155,855,440	140,808,234	179,045,523	185,356,090
REVENUES				
Taxes	17,370,176	17,816,510	15,727,200	16,477,200
Intergovernmental	14,799,736	16,156,486	13,528,920	12,544,522
Miscellaneous	6,045,643	52,505,154	30,692,338	34,450,088
TOTAL REVENUES	38,215,554	86,478,150	59,948,458	63,471,810
EXPENSES				
Personal Services	16,802,091	15,124,911	18,302,954	26,160,742
Other Services and Charges	9,682,757	7,260,814	8,725,025	7,657,375
Transfers	14,037,675	14,562,385	16,558,008	21,953,000
Miscellaneous	12,740,237	11,292,751	10,051,904	10,707,297
TOTAL EXPENSES	53,262,760	48,240,860	53,637,891	66,478,414
FUND BALANCE - DECEMBER 31	140,808,234	179,045,523	185,356,090	182,349,486

City of Duluth Minnesota - 2025 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.

	2022 Actual	2023 Actual	2024 Budget	2025 Proposed
FUND BALANCE - JANUARY 1	1,374,202	2,511,216	1,979,670	1,979,670
REVENUES				
Property Tax Levy	2,877,311	2,868,649	2,880,000	2,880,000
Intergovernmental Revenue	1,421,370	559,110	-	-
Licenses and Permits	113,710	107,949	84,300	74,300
Miscellaneous	260,969	482,430	66,900	91,400
Transfers In	3,126,854	567,574	844,700	136,700
TOTAL REVENUES	7,800,213	4,585,712	3,875,900	3,182,400
EXPENSES				
Personal Services	1,698,713	1,809,045	2,046,200	2,081,900
Other Services and Charges	1,300,104	1,759,024	1,193,100	499,200
Supplies	210,471	369,606	224,400	245,500
Transfers Out	1,869,815	337,364	56,400	-
Capital Outlay	1,584,097	842,219	355,800	355,800
TOTAL EXPENSES	6,663,200	5,117,258	3,875,900	3,182,400
FUND BALANCE - DECEMBER 31	2,511,216	1,979,670	1,979,670	1,979,670

City of Duluth Minnesota - 2025 Budget

Parks continued

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BUDGETED FTE'S	2022	2023	2024	2025
1130 Manager Parks & Recreation	1.00	1.00	1.00	1.00
1080 Assistant Manager	1.00	1.00	1.00	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	1.00
27 Recreation Specialist	5.00	5.00	5.00	5.00
Division Total	13.70	14.45	14.45	14.45

City of Duluth Minnesota - 2025 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.

	2022 Actual	2023 Actual	2024 Budget	2025 Proposed
FUND BALANCE - JANUARY 1	2,127,062	2,033,016	6,476,242	6,476,242
REVENUES				
Intergovernmental	644,581	5,333,095	365,000	593,000
Miscellaneous	1,168,406	1,414,254	1,058,500	1,420,700
Transfers In	1,321	544,900	-	-
TOTAL REVENUES	1,814,308	7,292,249	1,423,500	2,013,700
EXPENSES				
Personal Services - Police Extra Duty Pay	297,761	449,099	335,000	587,100
Other Services and Charges	865,861	660,227	458,900	338,900
Transfers Out	612,972	1,379,537	512,300	758,300
Miscellaneous	129,524	176,579	117,300	329,400
Capital Equipment	2,236	183,581	-	-
TOTAL EXPENSES	1,908,354	2,849,023	1,423,500	2,013,700
FUND BALANCE - DECEMBER 31	2,033,016	6,476,242	6,476,242	6,476,242

City of Duluth Minnesota - 2025 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.

	2022 Actual	2023 Actual	2024 Budget	2025 Proposed
FUND BALANCE - JANUARY 1	413,880	191,806	71,935	71,935
REVENUES				
Intergovernmental	3,002,984	2,598,450	1,855,000	945,000
Felony Forfeitures	50,686	125,132	100,000	100,000
TOTAL REVENUES	3,053,670	2,723,582	1,955,000	1,045,000
EXPENSES				
Other Services and Charges	886,874	868,370	499,500	137,000
Transfer to General Fund	1,805,935	1,554,693	1,208,500	721,500
Miscellaneous	366,819	394,630	247,000	186,500
Capital Equipment	216,116	25,760	-	-
TOTAL EXPENSES	3,275,744	2,843,453	1,955,000	1,045,000
FUND BALANCE - DECEMBER 31	191,806	71,935	71,935	71,935

City of Duluth Minnesota - 2025 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.

	2022 Actual	2023 Actual	2024 Budget	2025 Proposed
FUND BALANCE - JANUARY 1	3,097,514	3,578,802	3,271,392	3,871,392
REVENUES				
Earnings on Investments	(15,497)	113,811	-	-
Interfund Transfer In	350,000	-	600,000	105,200
Bond Proceeds	3,561,503	3,470,421	3,698,000	3,705,900
TOTAL REVENUES	3,896,006	3,584,232	4,298,000	3,811,100
EXPENSES				
Bond Issuance Costs	62,212	62,359	100,000	100,000
Capital Equipment - Nonrolling	2,528,598	1,428,768	1,498,000	1,770,000
Capital Equipment - Rolling	823,908	2,400,515	2,100,000	2,572,500
TOTAL EXPENSES	3,414,718	3,891,642	3,698,000	4,442,500
FUND BALANCE - DECEMBER 31	3,578,802	3,271,392	3,871,392	3,239,992

City of Duluth Minnesota - 2025 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.

	2022 Actual	2023 Actual	2024 Budget	2025 Proposed
FUND BALANCE - JANUARY 1	608,044	1,028,845	2,205,826	2,143,892
REVENUES				
Intergovernmental	367,663	1,750	100,000	180,000
Rent Revenues	442,276	263,604	-	21,991
Interest on Loans, Program Revenue	-	12,746	28,066	28,066
Miscellaneous	-	921,360	-	500
TOTAL REVENUES	809,939	1,199,460	128,066	230,557
EXPENSES				
Economic Development	389,138	22,479	190,000	222,616
TOTAL EXPENSES	389,138	22,479	190,000	222,616
FUND BALANCE - DECEMBER 31	1,028,845	2,205,826	2,143,892	2,151,833

City of Duluth Minnesota - 2025 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.

	2022 Actual	2023 Actual	2024 Budget	2025 Proposed
FUND BALANCE - JANUARY 1	32,580,414	26,474,776	31,634,458	31,634,458
REVENUES				
Investment Earnings	(5,577,885)	5,754,657	425,000	537,500
TOTAL REVENUES	(5,577,885)	5,754,657	425,000	537,500
EXPENSES				
Transfer to General Fund (annual)	527,753	594,975	425,000	537,500
TOTAL EXPENSES	527,753	594,975	425,000	537,500
FUND BALANCE - DECEMBER 31	26,474,776	31,634,458	31,634,458	31,634,458

City of Duluth Minnesota - 2025 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.

	2022	2023	2024	2025
	Actual	Actual	Budget	Proposed
FUND BALANCE - JANUARY 1	2,143,240	1,817,140	1,609,623	1,011,981
REVENUES				
Federal Grants	-	255,888	1,157,365	976,580
Other Reimbursements	12,618	20,563	90,000	64,000
Rent of Land	4,807	6,521	5,000	5,000
Miscellaneous	(18,800)	9,806	-	-
Interfund Transfer from General Fund	151,000	151,000	191,300	197,600
Interfund Transfer from Public Utility	75,000	75,000	100,000	100,000
TOTAL REVENUES	224,625	518,778	1,543,665	1,343,180
EXPENSES				
Personal Services	97,028	169,082	285,815	237,224
Other Services and Charges	115,145	339,195	1,681,870	1,970,056
Miscellaneous	27	2,185	500	-
Capital Outlay	-	215,833	154,414	94,015
Interfund Transfer to Special Revenue Funds	38,525	-	-	-
Interfund Transfer to Capital Projects	300,000	-	-	-
Interfund Transfer to General Fund	-	-	18,708	2,200
TOTAL EXPENSES	550,725	726,295	2,141,307	2,303,495
FUND BALANCE - DECEMBER 31	1,817,140	1,609,623	1,011,981	51,666
BUDGETED FTE'S				
32 Project Coordinator	1.00	1.00	1.00	1.00
32 Project Coordinator-DOE Grants	-	-	1.75	0.60
Total	1.00	1.00	2.75	1.60

City of Duluth Minnesota - 2025 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.

	2022 Actual	2023 Actual	2024 Budget	2025 Proposed
FUND BALANCE - JANUARY 1	(24,026)	(26,606)	(322,175)	(322,175)
REVENUES				
Home Grant	455,895	262,699	615,442	499,732
CDBG ARP Grant	-	-	1,986,658	1,986,658
TOTAL REVENUES	455,895	262,699	2,602,100	2,486,390
EXPENSES				
Tenant Based Rental Assistance	64,483	105,034	100,000	100,000
Community Housing Devel Program	105,383	130,000	880,000	880,000
Rehabilitation	219,545	291,507	1,262,557	1,158,418
Administration	69,064	31,727	359,543	347,972
TOTAL EXPENSES	458,475	558,268	2,602,100	2,486,390
FUND BALANCE - DECEMBER 31	(26,606)	(322,175)	(322,175)	(322,175)

City of Duluth Minnesota - 2025 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.

	2022 Actual	2023 Actual	2024 Budget	2025 Proposed
FUND BALANCE - JANUARY 1	(165,790)	(84,132)	(623,915)	(623,915)
REVENUES				
State of Minnesota	168,000	72,000	-	-
Community Development Block Grant	2,555,656	2,334,698	2,385,901	2,352,496
Emergency Shelter Grant	1,160,622	188,106	206,489	209,696
Miscellaneous reimbursements	70,941	-	5,000	5,000
TOTAL REVENUES	3,955,219	2,594,804	2,597,390	2,567,192
EXPENSES				
Economic Development	659,248	403,317	375,000	375,000
Housing	1,663,966	1,606,080	1,200,000	1,200,000
Physical Improvements	408,791	159,727	150,000	150,000
Public Service Projects	607,978	416,780	379,723	355,966
Program Administration	533,578	548,683	492,667	486,226
TOTAL EXPENSES	3,873,561	3,134,587	2,597,390	2,567,192
FUND BALANCE - DECEMBER 31	(84,132)	(623,915)	(623,915)	(623,915)

City of Duluth Minnesota - 2025 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.

	2022 Actual	2023 Actual	2024 Budget	2025 Proposed
FUND BALANCE - JANUARY 1	-	(4,258)	(4,258)	(4,258)
REVENUES				
Block Grant	473,174	524,388	822,358	836,589
Home Grant	61,664	25,759	61,544	42,973
HRA Housing & Environmental	65,839	53,811	25,000	25,000
Emergency Shelter Grant	75,555	52,105	15,487	15,727
TOTAL REVENUES	676,232	656,063	924,389	920,289
EXPENSES				
Personal Services	665,748	642,876	841,500	837,400
Other Services and Charges	14,742	13,187	82,889	82,889
TOTAL EXPENSES	680,490	656,063	924,389	920,289
FUND BALANCE - DECEMBER 31	(4,258)	(4,258)	(4,258)	(4,258)
BUDGETED FTE'S				
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	1.25
135 Economic Developer	0.75	0.75	0.75	-
133 Planner II	2.00	2.00	2.00	1.00
131 Grant Coordinator	1.00	2.00	2.00	1.00
129 Administrative Info Specialist	0.75	0.75	0.75	0.75
129 Planner I	1.00	-	-	2.00
DIVISION TOTAL	7.75	7.75	7.75	7.40

City of Duluth Minnesota - 2025 Budget

Workforce Development

268

Special Revenue fund which accounts for monies received through the Minnesota Department of Employment and Economic Development and St. Louis County to provide job training and employment opportunities for economically disadvantaged, unemployed, and underemployed persons. 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.

	2022 Actual	2023 Actual	2024 Budget	2025 Proposed
FUND BALANCE - JANUARY 1	301,719	732,819	888,773	592,916
REVENUES				
Miscellaneous	2,333,986	31,488	36,086	52,126
Building Rent	225,921	190,638	193,198	194,531
MN Family Investment Program	962,919	979,434	843,743	891,123
Federal Grant	939,455	710,875	576,255	583,575
State Grant	1,067,986	1,442,057	1,693,622	1,544,305
Local Grant	4,992	-	-	-
Interfund Trsf in from General Fund	586,889	23,660	50,000	50,000
TOTAL REVENUES	6,122,148	3,378,152	3,392,904	3,315,660
EXPENSES				
Personal Services	1,964,757	2,029,591	2,395,295	2,377,087
OPEB	1,860	2,743	2,126	2,743
Other Services and Charges	3,724,431	1,189,864	1,291,340	1,078,860
TOTAL EXPENSES	5,691,048	3,222,198	3,688,761	3,458,690
FUND BALANCE - DECEMBER 31	732,819	888,773	592,916	449,886
BUDGETED FTE'S				
1165 Director, Workforce Development	1.00	1.00	1.00	1.00
1100 Operations Manager Workforce Dev	1.00	1.00	1.00	1.00
132 Workforce Dev Tech II	5.00	5.00	4.00	5.00
131 Employment Technician	6.64	6.64	5.60	2.64
130 Workforce Dev Tech I	3.00	3.00	5.00	7.00
126 Information Technician	1.00	2.00	2.00	2.00
23 Digital Navigator	-	-	0.68	0.80
DIVISION TOTAL	17.64	18.64	19.28	19.44

City of Duluth Minnesota - 2025 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.

	2022 Actual	2023 Actual	2024 Budget	2025 Proposed
FUND BALANCE - JANUARY 1	(4,659)	(736)	(2,553)	(2,553)
REVENUES				
Federal Grant-Senior Community Service Employment Program-Passed thru DEED	93,942	108,369	91,942	92,082
Federal Grant-Senior Community Service Employment Program-Passed thru CFWI	238,629	213,594	192,616	227,855
TOTAL REVENUES	332,571	321,963	284,558	319,937
EXPENSES				
Personal Services	306,953	296,839	279,132	317,283
Other Services and Charges	6,786	12,253	5,426	2,654
Transfers to General Fund	14,909	14,688	-	-
TOTAL EXPENSES	328,648	323,780	284,558	319,937
FUND BALANCE - DECEMBER 31	(736)	(2,553)	(2,553)	(2,553)

City of Duluth Minnesota - 2025 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.

	2022 Actual	2023 Actual	2024 Budget	2025 Proposed
FUND BALANCE - JANUARY 1	99,913,230	84,359,568	108,485,406	116,780,406
REVENUES				
Investment Earnings	1,631,747	1,928,883	1,800,000	4,900,000
Investment Earnings-City Pooled	-	-	3,000,000	-
Change in Fair Value	(18,764,302)	16,714,138	3,500,000	7,300,000
Contributions- Employer	12,908,989	14,521,144	10,972,886	11,301,205
TOTAL REVENUES	(4,223,566)	33,164,165	19,272,886	23,501,205
EXPENSES				
Administrative Expenses	6,574	8,707	5,000	20,000
Benefits	11,323,522	9,029,620	10,972,886	11,301,205
Withdrawal for Retiree Insurance	-	-	-	7,160,000
TOTAL EXPENSES	11,330,096	9,038,327	10,977,886	18,481,205
FUND BALANCE - DECEMBER 31	84,359,568	108,485,406	116,780,406	121,800,406

City of Duluth Minnesota - 2025 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.

	2022 Actual	2023 Actual	2024 Budget	2025 Proposed
FUND BALANCE - JANUARY 1	4,520,455	4,719,886	5,089,683	6,284,483
REVENUES				
Investment Earnings Change in Fair Value Transfer from Special Revenue Funds (Tourism)	(67,830)	20,958	-	-
- Hotel/Motel Tax	2,232,552	2,376,551	2,155,500	2,253,500
- Food & Beverage Tax	2,094,756	2,256,341	2,176,400	2,301,000
TOTAL REVENUES	4,259,478	4,653,850	4,331,900	4,554,500
EXPENSES				
Miscellaneous	1,122,622	1,247,153	-	-
Transfer to Debt Service	2,937,425	3,036,900	3,137,100	3,255,500
TOTAL EXPENSES	4,060,047	4,284,053	3,137,100	3,255,500
FUND BALANCE - DECEMBER 31	4,719,886	5,089,683	6,284,483	7,583,483

City of Duluth Minnesota - 2025 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.

	2022 Actual	2023 Actual	2024 Budget	2025 Proposed
FUND BALANCE - JANUARY 1	3,445,160	4,374,950	5,873,365	5,833,265
REVENUES				
Property Tax	2,285,495	2,278,360	2,300,000	2,300,000
Other Reimbursements	7,660	-	-	-
Earnings On Investments	(38,855)	15,837	-	-
Interest Earned-Customer Accounts	101	65	-	-
Lease Proceeds	196,415	-	-	-
Transfer from General Fund	-	742,800	-	-
TOTAL REVENUES	2,450,816	3,037,062	2,300,000	2,300,000
EXPENSES				
Personal Services	193,195	296,809	455,600	557,400
Supplies	452,916	523,378	646,500	646,500
Other Services and Charges	58,011	159,760	98,000	248,000
Non-Capital Improvements	136,783	220,246	440,000	440,000
Capital Equipment	196,415	81,432	-	-
Uncollectible Accounts	2,974	1,326	-	-
Leases	41,639	41,639	-	-
Transfer to Capital Projects	439,092	214,057	700,000	2,550,000
TOTAL EXPENSES	1,521,026	1,538,648	2,340,100	4,441,900
FUND BALANCE - DECEMBER 31	4,374,950	5,873,365	5,833,265	3,691,365

City of Duluth Minnesota - 2025 Budget

Street Improvement Sales Tax

291

Additional half percent general sales tax dedicated to street improvement.

	2022 Actual	2023 Actual	2024 Budget	2025 Proposed
FUND BALANCE - JANUARY 1	3,789,322	7,552,370	10,278,880	8,278,880
REVENUES				
Sales Tax	9,785,005	10,149,696	8,000,000	8,750,000
Earnings on Investments	(67,552)	12,234	-	-
TOTAL REVENUES	9,717,453	10,161,930	8,000,000	8,750,000
EXPENSES				
Contract Services	52,977	42,511	-	-
Improvements Other than Buildings	1,002,338	64,063	-	-
Transfer to Capital Projects	4,899,090	7,328,846	10,000,000	13,675,000
TOTAL EXPENSES	5,954,405	7,435,420	10,000,000	13,675,000
FUND BALANCE - DECEMBER 31	7,552,370	10,278,880	8,278,880	3,353,880

City of Duluth Minnesota - 2025 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.

	2022 Actual	2023 Actual	2024 Budget	2025 Proposed
FUND BALANCE - JANUARY 1	1,735,673	1,548,772	2,133,171	1,349,471
REVENUE				
Taxes	2,422,365	2,519,805	2,547,200	2,547,200
Street Lighting Fee	183	1,531	-	-
Miscellaneous	50,387	61,903	46,000	46,000
Investment Earnings	167	75	-	-
Change in Fair Value Investments	(24,670)	5,477	-	-
TOTAL REVENUES	2,448,432	2,588,791	2,593,200	2,593,200
EXPENSES				
Personal Services	252,554	399,206	689,400	701,400
Supplies	213,855	176,844	357,200	358,200
Other Services and Charges	411,843	305,999	675,300	412,500
Utilities	1,046,717	958,770	1,100,000	1,200,000
Transfers	592,159	101,325	500,000	453,000
Capital	118,205	62,248	55,000	-
TOTAL EXPENSES	2,635,333	2,004,392	3,376,900	3,125,100
FUND BALANCE - DECEMBER 31	1,548,772	2,133,171	1,349,471	817,571
BUDGETED FTE'S				
1115 Senior Engineer	-	-	0.20	0.20
34 Traffic Operations Coordinator	-	1.00	1.00	1.00
33 Traffic Operations Electrician	-	3.00	3.00	3.00
32 Traffic Operations Leadworker	1.00	-	-	-
31 Signal Technician	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	5.10	5.30	5.30

City of Duluth Minnesota - 2025 Budget

Debt Service Funds

Funds

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

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.

	2022 Actual	2023 Actual	2024 Budget	2025 Proposed
FUND BALANCE - JANUARY 1	15,943,300	16,978,520	17,548,981	18,769,481
REVENUES				
Taxes and Tax Increment	7,815,813	7,841,534	8,118,000	8,075,300
Special Assessments	86,282	35,836	24,000	15,000
Miscellaneous	229,188	499,615	403,300	395,200
Other Financing Sources	7,881,846	8,242,034	8,787,400	8,936,700
TOTAL REVENUES	16,013,129	16,619,019	17,332,700	17,422,200
EXPENSES				
Debt Service Payments	13,885,632	14,696,569	14,820,200	14,955,300
Miscellaneous	1,092,277	1,351,989	1,292,000	1,246,800
TOTAL EXPENSES	14,977,909	16,048,558	16,112,200	16,202,100
FUND BALANCE - DECEMBER 31	16,978,520	17,548,981	18,769,481	19,989,581

City of Duluth Minnesota - 2025 Budget

Debt Service Funds Narrative

2024 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, 2024 as it pertains to the City of Duluth is estimated as follows:

Total Gross Bonded Debt		\$120,917,985
Less:		
City - general obligation bonds paid by parking revenues	13,122,985	
City - general obligation bonds paid by golf revenues	2,060,000	
City - general obligation bonds paid by other revenues	47,440,000	
Tax Abatement Bonds	7,335,000	
Utility bonds paid from Enterprise Funds	<u>14,495,000</u>	
Net Direct Bonded Debt		<u>\$36,465,000</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 \$192.2 million.

Year	Amount (in thousands)	Percent of Market Value	Dollars Per Capita
2024	\$36,465	0.4	\$421
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
2014	\$40,310	0.8	\$467

The preceding table used an estimated taxable market value of \$10,165,916,642 and a population of 86,697, as reported in the 2020 census.

City of Duluth Minnesota - 2025 Budget

Debt Service Funds Narrative

The following tables provide specific information relative to the 2024 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 12/31/2024</u>	<u>2025 Levy Requirements</u>
Miller Hill Flats Abatement	-	-	18,400
Cityview Flats Abatement	-	-	80,000
Firststreet Lofts Abatement	-	-	24,000
Bluffs Senior Housing Abatement	-	-	20,000
Costco Abatement	-	-	96,000
Cirrus	-	-	60,000
Police Station	10/9/2019	7,220,000	1,118,300
Lakewalk & Cross City	12/18/2013	575,000	128,800
Lakewalk	10/21/2020	3,435,000	323,600
Equipment	10/21/2020	1,265,000	670,800
Equipment	11/3/2021	2,505,000	920,500
Equipment	11/1/2022	2,785,000	787,000
Equipment	11/8/2023	3,350,000	783,800
Equipment	2024	3,700,000	817,300
Capital Improvement Projects	11/5/2015	350,000	180,300
Capital Improvement Projects	11/9/2016	390,000	140,600
Capital Improvement Projects	11/21/2017	670,000	180,300
Capital Improvement Projects	10/17/2018	745,000	170,500
Capital Improvement Projects	10/9/2019	795,000	159,000
Capital Improvement Projects	10/21/2020	1,205,000	191,400
Capital Improvement Projects	11/3/2021	1,265,000	196,800
Capital Improvement Projects	11/1/2022	1,570,000	221,300
Capital Improvement Projects	11/8/2023	1,551,000	229,200
Capital Improvement Projects	2024	2,035,000	243,900
TOTAL DEBT SERVICE			7,761,800
5% Additional required by law (1)			373,200
			8,135,000
Less: Cash on hand			(570,800)
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 - 2025 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
2025	2,675,175	7,265,000	436,950	3,320,000	161,673	965,000
2026	2,432,664	7,495,000	290,150	2,805,000	144,112	985,000
2027	2,155,604	6,890,000	166,750	2,260,000	124,227	1,005,000
2028	1,869,452	7,145,000	73,750	1,460,000	101,758	1,030,000
2029	1,571,243	6,895,000	18,625	745,000	77,401	1,045,000
2030-2034	3,472,400	30,290,000	-	-	90,899	2,305,000
2035-2039	104,758	1,600,000	-	-	-	-
Total	\$ 14,281,296	\$ 67,580,000	\$ 986,225	\$ 10,590,000	\$ 700,070	\$ 7,335,000

City of Duluth Minnesota - 2025 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.

	2022 Actual	2023 Actual	2024 Budget	2025 Proposed
FUND BALANCE - JANUARY 1	8,262,524	8,175,623	8,049,172	8,005,572
REVENUES				
Property Taxes	7,252,870	7,287,732	7,564,200	7,564,200
Earnings on Investments	(107,106)	36,447	-	-
Other Sources	339,551	463,247	403,300	395,200
Transfer from Special Revenue	61,325	59,125	56,400	-
Transfer from Capital Project	-	-	-	-
TOTAL REVENUES	7,546,640	7,846,551	8,023,900	7,959,400
EXPENSES				
Debt Service Payments				
- Bond Principal	5,680,000	5,710,000	5,910,000	5,830,000
- Bond Interest	1,388,062	1,420,289	1,370,300	1,358,600
Other Expenses				
- Tax Abatement	218,511	369,893	374,900	376,400
- Other Services and Charges	338,756	463,245	403,300	395,200
- Fiscal Agent and Bond Fees	8,212	9,575	9,000	9,500
TOTAL EXPENSES	7,633,541	7,973,002	8,067,500	7,969,700
FUND BALANCE - DECEMBER 31	8,175,623	8,049,172	8,005,572	7,995,272

City of Duluth Minnesota - 2025 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.

	2022 Actual	2023 Actual	2024 Budget	2025 Proposed
FUND BALANCE - JANUARY 1	6,968,294	8,429,433	9,229,512	10,414,312
REVENUES				
Earnings on Investments	(102,932)	32,290	-	-
Proceeds from Refunding Bond	-	-	-	-
Transfer from Special Revenue				
- DECC Improvement	2,587,600	2,684,425	2,787,100	2,903,400
- DECC Improvement - Seawall	349,825	352,475	350,000	352,100
- Spirit Mountain	500,000	500,000	500,000	500,000
- Lakewalk Seawall Project	-	-	550,000	550,000
- St. Louis River Corridor	1,932,796	2,072,410	1,994,400	2,080,200
Funded by Others				
- Airport	1,081,974	1,073,651	1,076,300	1,078,400
- MSA Maintenance	47,850	36,150	24,300	12,300
- MSA Construction	780,000	790,000	805,000	815,000
- Airport - Cirrus	643,408	641,508	643,900	645,300
TOTAL REVENUES	7,820,521	8,182,909	8,731,000	8,936,700
EXPENSES				
Bond Principal	4,045,000	5,175,000	5,400,000	5,720,000
Bond Interest	2,295,970	2,202,580	2,139,900	2,046,700
Payment to Escrow Agent	-	-	-	-
Bond Issuance Expense	13,673	-	-	-
Fiscal Agents	4,739	5,250	6,300	5,700
TOTAL EXPENSES	6,359,382	7,382,830	7,546,200	7,772,400
FUND BALANCE - DECEMBER 31	8,429,433	9,229,512	10,414,312	11,578,612

City of Duluth Minnesota - 2025 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.

	2022 Actual	2023 Actual	2024 Budget	2025 Proposed
FUND BALANCE - JANUARY 1	(36,108.00)	21,266	41,396	57,396
REVENUES				
Construction Assessments	57,752	20,209	16,000	11,000
Earnings on Investments	(140)	(79)	-	-
TOTAL REVENUES	57,612	20,130	16,000	11,000
EXPENSES				
Bond Principal	-	-	-	-
Bond Interest	-	-	-	-
Fiscal Agents	238	-	-	-
TOTAL EXPENSES	238	-	-	-
FUND BALANCE - DECEMBER 31	21,266	41,396	57,396	68,396

City of Duluth Minnesota - 2025 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.

	2022 Actual	2023 Actual	2024 Budget	2025 Proposed
FUND BALANCE - JANUARY 1	576,673	124,486	(49,112)	(41,112)
REVENUES				
Construction Assessments	28,530	15,627	8,000	4,000
Earnings on Investments	(3,117)	-	-	-
TOTAL REVENUES	25,413	15,627	8,000	4,000
EXPENSES				
Fiscal Agent Fees	1,000	525	-	-
Bond Principal	460,000	185,000	-	-
Bond Interest	16,600	3,700	-	-
TOTAL EXPENSES	477,600	189,225	-	-
FUND BALANCE - DECEMBER 31	124,486	(49,112)	(41,112)	(37,112)

City of Duluth Minnesota - 2025 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.

	2022 Actual	2023 Actual	2024 Budget	2025 Proposed
FUND BALANCE - JANUARY 1	171,917	227,712	278,013	333,313
REVENUES				
Tax increments	562,943	553,802	553,800	511,100
TOTAL REVENUES	562,943	553,802	553,800	511,100
EXPENSES				
Other Miscellaneous Expenditures	499	5,079	-	-
Transfer to Enterprise Fund	506,649	498,422	498,500	460,000
TOTAL EXPENSES	507,148	503,501	498,500	460,000
FUND BALANCE - DECEMBER 31	227,712	278,013	333,313	384,413

City of Duluth Minnesota - 2025 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.

	2022 Actual	2023 Actual	2024 Budget	2025 Proposed
FUND BALANCE - JANUARY 1	9,014,664	11,708,323	5,390,402	280,382
REVENUES				
Taxes	278,324	277,510	280,000	280,000
Intergovernmental	2,846,469	3,310,109	27,034,600	25,044,320
Miscellaneous	2,361,969	5,596,110	2,244,800	3,547,130
Other Financing Sources	10,012,438	8,631,550	17,625,000	17,240,000
TOTAL REVENUES	15,499,201	17,815,280	47,184,400	46,111,450
EXPENSES				
Current	43,703	135,656	53,200	71,000
Capital Outlay	12,761,840	23,997,544	52,241,220	50,409,095
TOTAL EXPENSES	12,805,543	24,133,201	52,294,420	50,480,095
FUND BALANCE - DECEMBER 31	11,708,323	5,390,402	280,382	(4,088,263)

City of Duluth Minnesota - 2025 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.

	2022 Actual	2023 Actual	2024 Budget	2025 Proposed
FUND BALANCE - JANUARY 1	(188,071)	8,746	41,384	60,684
REVENUES				
Assessment Collections	210,895	32,777	19,300	18,100
Earnings on Investments	(87)	(139)	-	-
TOTAL REVENUES	210,808	32,638	19,300	18,100
EXPENSES				
Other Uses	1,993	-	-	-
Transfers Out	11,998	-	-	-
TOTAL EXPENSES	13,991	-	-	-
FUND BALANCE - DECEMBER 31	8,746	41,384	60,684	78,784

City of Duluth Minnesota - 2025 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.

	2022 Actual	2023 Actual	2024 Budget	2025 Proposed
FUND BALANCE - JANUARY 1	514,900	986,727	6,293	6,293
REVENUES				
Current Property Taxes	276,652	276,151	280,000	280,000
Delinquent Property Taxes	1,672	1,359	-	-
Miscellaneous Federal Grants	121,091	442,440	1,500,000	4,532,000
State of Minnesota	1,187,500	106,257	8,333,000	8,591,000
Municipal State Aid	157,219	1,889,287	4,627,000	5,593,400
Investment Earnings	(10,905)	(2,583)	-	-
Other Sources	850,198	-	-	-
General Fund	767,438	-	-	-
Special Revenue Funds	2,779,843	801,378	1,500,000	2,070,000
Capital Project Funds	11,998	-	-	-
Public Utility Funds	-	-	1,425,000	765,000
TOTAL REVENUES	6,142,706	3,514,289	17,665,000	21,831,400
EXPENSES				
Improvements Other Than Buildings	5,670,879	4,314,840	17,665,000	21,831,400
Transfer to Enterprise Funds	-	179,883	-	-
TOTAL EXPENSES	5,670,879	4,494,723	17,665,000	21,831,400
FUND BALANCE - DECEMBER 31	986,727	6,293	6,293	6,293

City of Duluth Minnesota - 2025 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.

	2022 Actual	2023 Actual	2024 Budget	2025 Proposed
FUND BALANCE - JANUARY 1	5,137,206	4,776,573	4,107,375	2,411,475
REVENUES				
Investment Earnings	(64,221)	23,755	-	
Other Reimbursements	-	305,055	-	
Transfer from General Fund	-	-	4,000,000	-
Transfer from Special Revenue	3,318,861	6,753,695	9,900,000	14,405,000
Assessment Collections	239,688	513,325	155,200	130,500
TOTAL REVENUES	3,494,328	7,595,830	14,055,200	14,535,500
EXPENSES				
Improvements Other than Buildings	3,090,250	7,896,813	15,751,100	16,946,975
Other Uses	764,710	368,214	-	-
TOTAL EXPENSES	3,854,961	8,265,027	15,751,100	16,946,975
FUND BALANCE - DECEMBER 31	4,776,573	4,107,375	2,411,475	(0)

City of Duluth Minnesota - 2025 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.

	2022 Actual	2023 Actual	2024 Budget	2025 Proposed
FUND BALANCE - JANUARY 1	710,357	1,374,521	(1,342,102)	(3,014,202)
REVENUES				
Federal Grant	-	3,196	1,234,500	1,734,500
State of Minnesota	-	-	10,125,000	3,579,000
Earnings on Investments	(15,062)	62,767	-	-
Other Sources	173,500	150,000	-	-
Transfer from General Fund	64,644	337,372	-	-
Transfer from Special Revenue	1,000,000	54,900	800,000	-
Transfer from Capital Projects	5,000	149,400	-	-
Bond Proceeds	1,685,000	3,790,000	1,980,000	3,178,000
Premium on bonds	158,281	122,007	-	-
TOTAL REVENUES	3,071,363	4,669,643	14,139,500	8,491,500
EXPENSES				
Bond Issuance Costs	43,703	135,656	53,200	71,000
Land	11,864	72,531	-	-
Capital Improvements	2,351,632	7,178,079	15,758,400	8,561,800
TOTAL EXPENSES	2,407,199	7,386,266	15,811,600	8,632,800
FUND BALANCE - DECEMBER 31	1,374,521	(1,342,102)	(3,014,202)	(3,155,502)

City of Duluth Minnesota - 2025 Budget

Tourism & Recreational Projects

452

Capital Project fund established to account for bond proceeds for tourism and recreational projects along the St Louis River Corridor.

	2022 Actual	2023 Actual	2024 Budget	2025 Proposed
FUND BALANCE - JANUARY 1	2,840,272	4,561,756	2,577,452	816,132
REVENUES				
Federal Grants	25,000	868,929	149,800	412,900
State of Minnesota	588,221	-	1,065,300	601,520
Earnings on Investments	14,049	194,621	-	-
Other Sources	144,332	554,525	90,300	220,530
Transfer from Special Revenue	1,808,394	384,805	-	-
TOTAL REVENUES	2,579,996	2,002,880	1,305,400	1,234,950
EXPENSES				
Capital Improvements	690,777	3,819,275	2,417,720	2,611,390
Transfer to Capital Projects	5,000	149,400	-	-
Other Uses	162,736	18,509	649,000	457,530
TOTAL EXPENSES	858,513	3,987,184	3,066,720	3,068,920
FUND BALANCE - DECEMBER 31	4,561,756	2,577,452	816,132	(1,017,838)

City of Duluth Minnesota - 2025 Budget

Enterprise Funds

Funds

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

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.

	2022 Actual	2023 Actual	2024 Budget	2025 Proposed
REVENUES				
Operating	61,413,706	62,757,906	64,604,400	69,242,200
Non-Operating	16,658,418	7,363,056	15,217,300	37,162,300
Sales	57,717,174	44,143,745	51,339,700	50,041,600
TOTAL REVENUES	135,789,298	114,264,707	131,161,400	156,446,100
OPERATING EXPENSES				
Personal Services	18,291,709	20,165,918	25,579,500	26,410,100
Supplies	8,395,565	6,892,928	9,881,700	10,408,200
Other Services and Charges	20,585,152	22,603,387	23,791,500	24,988,800
Depreciation	8,765,431	8,800,315	9,548,700	9,775,000
Miscellaneous	3,568,551	3,827,614	4,043,600	4,561,200
Cost of Sales	36,775,067	23,994,788	32,000,000	30,500,000
Interfund Transfers	4,203,001	6,910,891	5,474,000	5,944,900
Non-Operating	18,635,808	16,967,392	27,748,000	54,760,600
TOTAL EXPENSES	119,220,283	110,163,233	138,067,000	167,348,800

City of Duluth Minnesota - 2025 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	2022 Actual	2023 Actual	2024 Budget	2025 Proposed
REVENUES				
Operating Revenue	3,985,703	4,345,390	4,610,200	5,345,000
Non-Operating	1,116,936	1,637,289	950,500	935,300
	5,102,639	5,982,679	5,560,700	6,280,300
EXPENSES				
Personal Services	610,166	617,592	778,000	792,600
Supplies	53,405	43,482	47,800	43,300
Other Services and Charges	1,705,541	2,216,882	2,213,700	2,256,500
Utilities	196,345	166,020	203,900	199,300
Depreciation and Amortization	567,935	561,455	561,500	561,500
Improvements - Non-Capital	16,842	168,363	217,900	306,500
Debt Service - Interest	143,165	123,498	123,500	123,500
Transfers Out	76,200	1,422,900	1,422,900	1,422,900
	3,369,598	5,320,192	5,569,200	5,706,100
ESTIMATED OPERATING INCOME (LOSS)	1,733,041	662,487	(8,500)	574,200
BUDGETED FTE'S				
1100 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
22 Parking Services Agent	6.00	6.00	6.00	5.00
Division Total	8.00	8.00	8.00	8.00

City of Duluth Minnesota - 2025 Budget

Parking Fund Estimated Budgetary Cash Balance

<u>OPERATING FUND</u>	2024 Projected	2025 Proposed
ESTIMATED UNRESTRICTED CASH AND DEBT SERVICE CASH	3,805,925	3,647,025
Estimated Operating Income (Loss)	174,600	574,200
<u>Other Sources</u>		
Depreciation	561,500	561,500
Total Other Sources	561,500	561,500
<u>Other Uses</u>		
Bond Principal Payments	895,000	920,000
Total Other Uses	895,000	920,000
ESTIMATED BUDGETARY YEAR END CASH BALANCE	3,647,025	3,862,725

City of Duluth Minnesota - 2025 Budget

Parking Fund

505

Revenue Detail	2022 Actual	2023 Actual	2024 Budget	2025 Proposed
OPERATING REVENUES				
4371 Parking Meter Revenues	597,890	796,515	762,600	902,000
4373 Transient Parking	1,001,927	1,114,179	1,121,800	1,327,800
4374 Contract Parking	1,329,102	1,314,207	1,396,300	1,750,500
4170 Miscellaneous Permits	127,091	72,575	76,500	131,700
4472 Administrative Parking Fines	898,521	1,011,840	1,229,500	1,209,500
4315 Cost Allocation	20,200	22,000	23,500	23,500
4654 Other Reimbursements	10,972	5,346	-	-
4680 Damage or Losses Recovered	-	8,728	-	-
TOTAL OPERATING REVENUE	3,985,703	4,345,390	4,610,200	5,345,000
NON-OPERATING REVENUES				
4601 Earnings on Investments	(28,138)	888	-	-
4730 Transfer in from Special Revenue Funds	262,600	701,117	68,000	-
4857 Capital Contributions	882,473	935,284	882,500	935,300
TOTAL NON-OPERATING REVENUES	1,116,936	1,637,289	950,500	935,300
TOTAL REVENUE	5,102,639	5,982,679	5,560,700	6,280,300

City of Duluth Minnesota - 2025 Budget

Parking Administration

505-015-1479

Expense Detail	2022 Actual	2023 Actual	2024 Budget	2025 Proposed
PERSONAL SERVICES				
5100 Permanent Employees - Regular	101,460	107,834	111,700	114,600
TOTAL	101,460	107,834	111,700	114,600
EMPLOYEE BENEFITS				
5121 P.E.R.A.	7,043	7,556	8,100	8,300
5121 P.E.R.A., GASB 68	32,630	(2,841)	-	-
5122 F.I.C.A. Social Security	6,291	6,686	6,900	7,100
5123 F.I.C.A. Medicare	1,471	1,564	1,600	1,700
5125 Dental Insurance	396	396	400	400
5126 Life Insurance	270	270	200	400
5127 Health Care Savings Plan	4,935	5,294	2,300	2,400
TOTAL	53,036	18,925	19,500	20,300
OPERATING EXPENSES				
5219 Other Miscellaneous Supplies	2,291	1,753	2,300	2,100
5331 Travel/Training	3,845	3,934	5,000	6,000
5335 Mileage Reimbursement	-	84	500	500
5441 Other Services and Charges	2,473	538	1,700	1,500
TOTAL	8,609	6,309	9,500	10,100
1479 TOTAL - ADMINISTRATION	163,105	133,068	140,700	145,000

City of Duluth Minnesota - 2025 Budget

Technology Center Ramp

505-015-1480-2510

Expense Detail	2022 Actual	2023 Actual	2024 Budget	2025 Proposed
OPERATING EXPENSES				
5307 Admin/Management Fees	9,241	9,312	9,200	13,300
5310 Other Professional Services	238,499	400,648	446,100	292,200
5319 Contract Services	636	-	-	-
5381 Electricity	40,532	37,750	47,100	46,500
5382 Water, Gas & Sewer	3,999	3,707	4,100	4,100
5384 Refuse Disposal	2,408	-	3,900	3,900
5386 Steam	22,710	18,442	23,000	23,000
5404 Equipment Maintenance/Repair	8,514	11,740	11,600	10,500
5405 Parking Lot Maintenance	1,625	3,991	4,100	32,700
5420 Depreciation	188,958	188,958	189,000	189,000
5493 Cost Allocation	23,260	28,100	28,100	28,100
TOTAL	540,382	702,648	766,200	643,300
2510 TOTAL - TECHNOLOGY CENTER RAMP	540,382	702,648	766,200	643,300

City of Duluth Minnesota - 2025 Budget

HART District Ramp

505-015-1480-2511

Expense Detail		2022 Actual	2023 Actual	2024 Budget	2025 Proposed
OPERATING EXPENSES					
5307	Admin/Management Fees	4,920	4,958	4,900	6,400
5310	Contract Services	397,675	536,526	412,200	384,600
5381	Electricity	21,122	14,279	18,900	16,800
5382	Water, Gas & Sewer	2,630	2,231	2,400	2,400
5404	Equipment Maintenance/Repair	9,413	10,187	9,800	9,800
5405	Parking Lot Maintenance	1,625	-	78,500	97,500
5420	Depreciation	58,674	58,674	58,700	58,700
5493	Cost Allocation	23,260	28,100	28,100	28,100
	TOTAL	519,320	654,955	613,500	604,300
2511	TOTAL - HART DISTRICT RAMP	519,320	654,955	613,500	604,300

City of Duluth Minnesota - 2025 Budget

Medical District Ramp

505-015-1480-2512

Expense Detail	2022 Actual	2023 Actual	2024 Budget	2025 Proposed
OPERATING EXPENSES				
5219 Other Miscellaneous Supplies	602	-	-	-
5307 Admin/Management Fees	9,337	9,408	9,300	12,900
5310 Contract Services	272,895	326,964	343,900	293,800
5381 Electricity	63,630	59,193	69,800	67,900
5382 Water, Gas & Sewer	28,426	21,548	28,900	28,900
5404 Equipment Maintenance/Repair	11,811	37,482	42,500	11,800
5405 Parking Lot Maintenance	1,625	-	40,100	45,500
5420 Depreciation	249,748	249,748	249,700	249,700
5481 Property Taxes	3,292	2,848	3,500	122,500
5493 Cost Allocation	23,260	28,100	28,100	28,100
5611 Bond Interest	92,783	73,116	73,100	73,100
5613 Interest from Bond Discount	50,382	50,382	50,400	50,400
5620 Fiscal Agents Fees	500	525	500	500
TOTAL	808,291	859,314	939,800	985,100
2512 TOTAL - MEDICAL DISTRICT RAMP	808,291	859,314	939,800	985,100

City of Duluth Minnesota - 2025 Budget

Municipal Lots

505-015-1480-2513

Expense Detail	2022 Actual	2023 Actual	2024 Budget	2025 Proposed
OPERATING EXPENSES				
5307 Admin/Management Fees	12,835	12,935	15,900	15,900
5310 Contract Services	279,710	225,962	238,100	238,100
5381 Electricity	6,530	3,245	3,800	3,800
5382 Water, Gas & Sewer	6,766	5,625	5,900	5,900
5405 Parking Lot Maintenance	11,967	164,372	95,200	130,800
5420 Depreciation	33,096	33,096	33,100	33,100
5493 Cost Allocation	23,260	28,100	28,100	28,100
TOTAL	374,163	473,335	420,100	455,700
2513 TOTAL - MUNICIPAL LOTS	374,163	473,335	420,100	455,700

City of Duluth Minnesota - 2025 Budget

Medical District East Ramp

505-015-1480-2514

Expense Detail	2022 Actual	2023 Actual	2024 Budget	2025 Proposed
OPERATING EXPENSES				
5307 Admin/Management Fees	-	-	-	14,400
5310 Contract Services	-	-	-	86,300
5404 Equipment/Machinery Repair & Mtc	-	-	-	9,100
TOTAL	-	-	-	109,800
2513 TOTAL - MUNICIPAL LOTS	-	-	-	109,800

City of Duluth Minnesota - 2025 Budget

Hillside Public Ramp

505-015-1480-2515

Expense Detail	2022 Actual	2023 Actual	2024 Budget	2025 Proposed
OPERATING EXPENSES				
5307 Admin/Management Fees	-	-	-	8,400
5310 Contract Services	-	-	-	49,600
5404 Equipment/Machinery Repair & Mtc	-	-	-	5,400
TOTAL	-	-	-	63,400
2513 TOTAL - MUNICIPAL LOTS	-	-	-	63,400

City of Duluth Minnesota - 2025 Budget

On Street Parking & Enforcement

505-015-1481

Expense Detail	2022 Actual	2023 Actual	2024 Budget	2025 Proposed
PERSONAL SERVICES				
5100 Permanent Employees - Regular	297,905	306,643	385,400	415,900
5101 Permanent Employees - Overtime	407	18	-	-
5103 Other Wages	-	-	-	-
TOTAL	298,311	306,661	385,400	415,900
EMPLOYEE BENEFITS				
5121 P.E.R.A.	20,072	21,125	35,600	38,000
5122 F.I.C.A. Social Security	17,651	17,978	19,600	21,300
5123 F.I.C.A. Medicare	4,128	4,205	5,600	6,000
5125 Dental Insurance	2,310	2,178	2,800	3,000
5126 Life Insurance	1,575	1,485	1,300	2,500
5127 Health Care Savings Plan	5,551	23,502	14,300	8,700
5130 Cafeteria Plan Benefits	106,072	113,699	182,200	162,300
TOTAL	157,359	184,172	261,400	241,800
OPERATING EXPENSES				
5200 Office Supplies	428	690	1,100	1,100
5212 Motor Fuels	1,997	3,466	3,800	2,600
5218 Uniforms	2,827	2,069	1,600	2,500
5219 Other Miscellaneous Supplies	4,372	262	2,600	2,200
5241 Small Equipment	40,888	35,242	36,400	32,800
5306 Collection Services	41	70,167	103,600	103,600
5307 Admin/Management Fees	7,201	7,256	7,200	8,300
5310 Contract Services	289,952	367,908	370,200	370,200
5355 Printing & Copying Services	5,475	5,181	-	-
5409 Fleet Service Charges	6,000	12,984	14,000	16,900
5414 Software Lic & Mtc Agreements	1,152	1,320	1,200	1,200
5420 Depreciation	37,458	30,979	31,000	31,000
5427 Credit Card Commissions	7,380	13,018	13,700	13,700
5441 Other Services and Charges	4,037	4,497	4,700	4,700
5493 Cost Allocation	23,260	28,100	28,100	28,100
5700 Transfer to General Fund	76,200	1,422,900	1,422,900	1,422,900
TOTAL	508,667	2,006,039	2,042,100	2,041,800
1481 TOTAL - ON STREET PARKING & ENFORCEMENT	964,338	2,496,872	2,688,900	2,699,500

City of Duluth Minnesota - 2025 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. The parking facility was under construction in 2014, 2015 and 2016. It became operational in May, 2016.

Estimated Income and Expense	2022 Actual	2023 Actual	2024 Budget	2025 Proposed
REVENUES				
Operating	484,414	513,136	504,300	554,600
Non-Operating	498,785	500,914	498,500	460,000
	983,199	1,014,050	1,002,800	1,014,600
EXPENSES				
Other Services and Charges	224,712	295,832	286,500	441,900
Depreciation	520,571	520,571	520,600	520,600
Miscellaneous	510,223	498,654	495,300	488,400
	1,255,506	1,315,057	1,302,400	1,450,900
ESTIMATED OPERATING INCOME (LOSS)	(272,307)	(301,007)	(299,600)	(436,300)

City of Duluth Minnesota - 2025 Budget

Civic Center Public Ramp

	2024	2025
<u>OPERATING FUND</u>	Projected	Proposed
ESTIMATED UNRESTRICTED and CAPITAL ACCOUNT CASH	637,579	668,379
Estimated Operating Income (Loss)	(299,600)	(436,300)
<u>Other Sources</u>		
Unfunded Depreciation	470,600	470,600
Total Other Sources	470,600	470,600
<u>Other Uses</u>		
Bond Principal Payments	140,200	145,900
Total Other Uses	140,200	145,900
ESTIMATED BUDGETARY YEAR END CASH BALANCE	668,379	556,779

City of Duluth Minnesota - 2025 Budget

Civic Center Public Ramp

506

Revenue Detail	2022 Actual	2023 Actual	2024 Budget	2025 Proposed
OPERATING REVENUES				
4373 Transient Parking	45,327	66,318	69,100	57,300
4374 Contract Parking	439,087	446,818	435,200	497,300
TOTAL OPERATING REVENUE	484,414	513,136	504,300	554,600
NON-OPERATING REVENUES				
4601 Earnings on Investments	(7,864)	2,492	-	-
4730 Transfers in from Debt Service	506,649	498,422	498,500	460,000
TOTAL NON-OPERATING REVENUES	498,785	500,914	498,500	460,000
TOTAL REVENUE	983,199	1,014,050	1,002,800	1,014,600

City of Duluth Minnesota - 2025 Budget

Civic Center Public Ramp

506

Expense Detail		2022 Actual	2023 Actual	2024 Budget	2025 Proposed
OPERATING EXPENSES					
5307	Admin/Management Fees	14,402	14,511	14,500	16,200
5310	Contract Services	174,008	242,116	198,400	250,500
5381	Electricity	41,666	38,188	40,200	40,200
	Bldg/Structure Repair & Mtc, Elevator				
5401-01	Repairs & Maintenance	6,732	-	-	-
5404	Equipment Maintenance/Repair	300	8,705	8,600	4,700
5405	Parking Lot Maintenance	1,183	-	4,000	110,900
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	1,187	-	27,000	27,000
5493	Cost Allocation	26,900	30,500	32,000	30,600
5611	Bond Interest	468,557	460,466	455,100	448,200
	TOTAL	1,255,506	1,315,057	1,302,400	1,450,900
2510	TOTAL -Priley Drive Parking Facility	1,255,506	1,315,057	1,302,400	1,450,900

City of Duluth Minnesota - 2025 Budget

Public Works & Utilities - Utility Funds

Divisions

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

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	2022	2023	2024	2025
	190.85	190.85	197.90	200.90

Expenses	2022 Actual	2023 Actual	2024 Budget	2025 Proposed
Personal Services	17,681,543	19,548,326	24,801,500	25,617,500
Supplies	2,655,751	3,332,298	5,306,800	5,921,400
Other Services & Charges	14,891,113	16,169,777	16,872,500	17,945,200
Depreciation	6,045,455	6,024,788	6,666,600	6,928,900
Miscellaneous	1,985,560	2,215,338	2,135,200	2,348,300
Cost of Sales	36,775,067	23,994,788	32,000,000	30,500,000
Interfund Transfers	3,962,201	5,273,420	3,841,100	4,312,000
Total Operating	83,996,690	76,558,735	91,623,700	93,573,300
Non-Operating	14,026,161	13,179,980	25,903,000	51,910,600
Total Appropriation Budget	87,931,100	120,029,100	120,946,400	148,054,200

City of Duluth Minnesota - 2025 Budget

Utilities - Personnel Summary

Budgeted FTE's	2022	2023	2024	2025
1170-1165 Director of Public Works & Utilities	0.80	0.80	0.80	0.80
1145-1130 Manager, Utility Operations	1.00	1.00	1.00	1.00
1140-1135 Chief Engineer - Utilities	1.00	1.00	1.00	1.00
1140 City Engineer	0.60	0.60	0.60	0.60
1130-1115 Manager, Customer Service	1.00	1.00	1.00	1.00
1115 Senior Engineer	3.00	3.00	5.00	5.00
1115-1080 Utility Operations Supervisor	3.00	3.00	3.00	4.00
1105 Measurement Services Supervisor	1.00	1.00	-	-
1105 Utility Services Supervisor	-	-	1.00	-
1095-1080 Gas Operations Supervisor	2.00	2.00	1.00	2.00
1095 Utility Customer Service Supervisor	1.00	1.00	1.00	1.00
1080-1075 Water Treatment Plant Supervisor	-	-	1.00	1.00
133 Safety Coordinator	1.00	1.00	1.00	1.00
133 Utility Paralegal	1.00	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
129-32 Project Coordinator	1.00	3.00	5.00	4.00
129 Utilities Information Specialist	15.00	14.00	16.00	16.00
126 Information Technician	0.80	0.80	1.80	1.80
38 Project Engineer	2.00	2.00	-	-
35-34 Senior Engineering Specialist	1.60	1.60	3.60	3.60
34 Instrument Specialist	1.00	1.00	1.00	1.00
34 Senior Water Plant Operator	-	-	-	7.00
34-32 Utility Operations Leadworker	7.00	7.00	6.00	6.00
34-29 Water Conveyance Leadworker	1.00	1.00	1.00	1.00
34-32 Water Lab Chemist	1.00	1.00	1.00	1.00
34 Water System Maintenance Foreperson	-	-	-	1.00
33 Customer Service Coordinator	2.00	2.00	2.00	2.00
33-28 Pipeline Welder	3.00	3.00	3.00	3.00
33 Public Works and Utilities Analyst	1.60	1.60	1.60	1.60
33 Uility Information Systems Analyst	-	-	-	1.00
33-32 Utility Programs Coordinator	5.00	4.00	5.00	5.00
32 Corrosion Technician II	1.00	1.00	1.00	1.00
32 Gas Project Coordinator	1.00	1.00	-	-
32-29 Measurement Services Specialist	12.00	13.00	14.00	14.00
32 Water Plant Maintenance Coordinator	1.00	1.00	-	-
32-28 Utility Services Specialist Apprentice	3.00	2.00	1.00	3.00
32-31 Utility Services Specialist Journey person	16.00	15.00	12.00	10.00

City of Duluth Minnesota - 2025 Budget

Utilities - Personnel Summary

Budgeted FTE's	2022	2023	2024	2025
31-28 Engineering Technician	3.00	4.00	3.00	4.00
31-28 GIS Technician	2.00	2.00	2.00	3.00
31 Master Electrician	1.00	1.00	1.00	1.00
31-30 Regulator Mechanic	3.00	3.00	6.00	6.00
31 Senior Engineering Technician	12.75	12.75	14.80	12.80
31 Utility Resources Specialist	3.00	3.00	3.00	4.00
31-30 Warehouse Specialist	2.00	2.00	2.00	1.00
31 Water Conveyance Specialist	3.00	3.00	3.00	3.00
31 Water Plant Operator A	5.00	4.00	5.00	-
31-24 Water Plant Operator D	-	1.00	1.00	-
29 Industrial Painter	2.00	2.00	2.00	2.00
29 Maintenance Helper	-	-	-	1.00
28 Collection System Maintenance Worker	2.00	2.00	1.00	1.00
28 Utility Operator	28.00	28.00	22.00	17.00
28 Utility Operator Apprentice	3.00	3.00	10.00	15.00
27 Storekeeper	1.00	1.00	2.00	3.00
27 Water Lab Technician	1.00	1.00	1.00	1.00
26 Utility Services Dispatcher	6.00	6.00	6.00	6.00
26 Water Plant Operator C	1.00	1.00	-	-
23 Utility Maintenance Worker	13.00	12.00	13.00	13.00
23 WTP Maintenance Worker	-	1.00	-	-
21 Janitor I	2.00	2.00	2.00	-
9 Executive Assistant	0.90	0.90	0.90	0.90
DEPARTMENT TOTAL	190.85	190.85	197.90	200.90

City of Duluth Minnesota - 2025 Budget

Water Fund

510 & 511

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 46% 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	2022 Actual	2023 Actual	2024 Budget	2025 Proposed
REVENUE				
Operating	16,013,881	17,438,419	16,881,000	19,746,000
Non-Operating	7,043,675	3,988,536	13,653,000	35,653,000
	23,057,556	21,426,955	30,534,000	55,399,000
EXPENSES				
Personal Services	5,342,658	5,835,502	7,468,400	8,159,500
Supplies	1,150,987	1,586,867	2,573,100	2,809,200
Other Services & Charges	1,415,676	1,400,902	2,064,800	2,188,200
Depreciation	1,820,159	1,824,866	2,080,300	2,266,300
Miscellaneous	1,659,202	1,939,353	1,854,700	2,099,000
Interfund Transfers	220,279	221,800	237,500	283,000
	11,608,961	12,809,290	16,278,800	17,805,200
ESTIMATED OPERATING INCOME (LOSS)	11,448,595	8,617,665	14,255,200	37,593,800
Other Sources of Cash	14,055,264	5,220,426	2,077,800	2,263,800
Other Uses of Cash	(23,680,182)	(10,023,955)	(18,175,700)	(41,039,900)
Increase (Decrease) in Cash	1,823,677	3,814,136	(1,842,700)	(1,182,300)

City of Duluth Minnesota - 2025 Budget

Water Fund Estimated Unrestricted Cash Balance

OPERATING FUND	2024 Budget	2024 Projected	2025 Proposed
ESTIMATED OPERATING INCOME (LOSS)	14,255,200	12,867,755	37,593,800
<u>Other Sources of Cash</u>			
Depreciation and Amortization	2,080,300	1,976,600	2,266,300
Interest from Bond Discount	(2,500)	(2,500)	(2,500)
Due from Other Funds	-	430,668	-
Special Assessment Principal	-	57,113	-
Total Other Sources of Cash	2,077,800	2,461,881	2,263,800
<u>Other Uses of Cash</u>			
Due to Other Funds	-	114,708	-
Capital Improvements from State Bond	13,500,000	9,500,000	35,500,000
Capital Improvements from Current Revenues	2,500,000	3,115,000	3,500,000
Capital Equipment Purchases	420,500	374,000	426,600
Bond Principal Payments	1,608,300	1,389,300	1,613,300
AMRS Purchase Agreement Principal Payments	146,900	146,915	-
Total Other Uses of Cash	18,175,700	14,639,923	41,039,900
INCREASE (DECREASE) IN CASH	(1,842,700)	689,713	(1,182,300)
ESTIMATED UNRESTRICTED CASH AND DEBT SERVICE CASH-BEGINNING	12,963,111	12,963,111	13,652,824
ESTIMATED UNRESTRICTED CASH AND DEBT SERVICE CASH-ENDING	11,120,411	13,652,824	12,470,524

City of Duluth Minnesota - 2025 Budget

Water Fund

510 & 511

Revenue Detail	2022 Actual	2023 Actual	2024 Budget	2025 Proposed
OPERATING REVENUES				
4636 Sale of Scrap	34,173	58,227	10,000	25,000
4680 Damage or Losses Recovered	7,340	-	-	-
4800 Meter Repair	34,246	29,083	35,000	35,000
4801 Off/On Charge	35,111	32,521	25,000	25,000
4802 Interest - Customer Accounts	40,899	39,134	40,000	40,000
4805 Reimbursements	5,955	3,792	6,000	6,000
4809 Miscellaneous Operating	11,847	16,051	10,000	10,000
4810 Metered Water Sales	11,916,064	13,247,929	12,500,000	14,900,000
4811 Water for Resale	1,488,630	1,564,456	1,700,000	2,100,000
4831 Fixed Rate Charges	2,435,996	2,445,153	2,550,000	2,600,000
4851 Interest Income	3,620	2,073	5,000	5,000
TOTAL OPERATING REVENUES	16,013,881	17,438,419	16,881,000	19,746,000
NON-OPERATING REVENUES				
4209 Direct Federal Grants, Capital	6,962,993	3,649,551	-	-
4210 Pass-thru Federal Grants, Capital	-	68,779	-	-
4220 State of Minnesota, Capital	36,848	-	13,500,000	35,500,000
4601 Change in Fair Value Investments	(119,386)	19,900	-	-
4806 Connection Fees	11,232	12,246	13,000	13,000
4853 Gain on Sale of Assets	16,988	32,438	5,000	5,000
4854 Utility Assessments	-	4	-	-
4730 Transfers from Special Revenue Fund	135,000	205,618	135,000	135,000
TOTAL NON-OPERATING REVENUES	7,043,675	3,988,536	13,653,000	35,653,000
TOTAL REVENUE	23,057,556	21,426,955	30,534,000	55,399,000

City of Duluth Minnesota - 2025 Budget

Director's Office

510-500-1900

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

Expense Detail	2022 Actual	2023 Actual	2024 Budget	2025 Proposed
PERSONAL SERVICES				
5100 Permanent Employees - Regular	96,546	107,664	99,600	95,000
5101 Permanent Employees - Overtime	992	2,318	-	500
TOTAL	97,538	109,982	99,600	95,500
EMPLOYEE BENEFITS				
5121 P.E.R.A.	7,868	8,005	7,400	7,100
5122 F.I.C.A. Social Security	6,035	6,320	6,200	5,900
5123 F.I.C.A. Medicare	1,361	1,548	1,400	1,400
5125 Dental Insurance	427	482	400	400
5126 Life Insurance	287	329	200	300
5127 Health Care Savings	3,905	2,995	1,700	1,500
5130 Cafeteria Plan Benefits	18,607	24,896	25,900	25,400
5133 Health or Fitness Program	24	96	-	-
TOTAL	38,514	44,671	43,200	42,000
OPERATING EXPENSES				
5200 Office Supplies	90	30	100	100
5241 Small Equipment	205	488	300	600
5320 Data Services	-	58	100	100
5321 Telephone	288	416	300	400
5331 Training Expense	1,216	226	700	1,200
5335 Mileage Reimbursement - Local	208	14	200	200
5433 Dues & Subscription	-	1	-	-
TOTAL	2,007	1,233	1,700	2,600
1900 TOTAL - DIRECTOR'S OFFICE	138,059	155,886	144,500	140,100

City of Duluth Minnesota - 2025 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	2022 Actual	2023 Actual	2024 Budget	2025 Proposed
OPERATING EXPENSES				
5420 Depreciation	1,820,159	1,824,866	2,080,300	2,266,300
5535 Improvements (Non-Capital)	54,728	31,153	195,000	91,000
5540 Equipment (Non-Capital)	5,256	26,551	41,800	-
5611 Bond Interest	164,612	164,658	185,900	233,000
5613 Interest from Bond Amortization	(3,139)	(2,770)	(2,500)	(2,500)
5614 Purchase Agreement Interest	19,934	9,242	2,800	-
5620 Fiscal Agents Fee	500	525	600	600
5621 Bond Issuance/Discount Fees	6,500	-	-	-
5700 Interfund Transfers Out to General Fund	-	-	180,000	180,000
TOTAL	2,068,550	2,054,225	2,683,900	2,768,400
NON-OPERATING EXPENSES				
5532 Capital Improvements - Bond Financing	-	-	13,500,000	35,500,000
5533 Capital Improvements - Revenue Financing	10,666,561	6,520,443	2,500,000	3,500,000
5580 Capital Equipment	167,277	266,604	420,500	426,600
TOTAL	10,833,838	6,787,047	16,420,500	39,426,600
1905 TOTAL - CAPITAL	12,902,388	8,841,272	19,104,400	42,195,000

City of Duluth Minnesota - 2025 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	2022 Actual	2023 Actual	2024 Budget	2025 Proposed
PERSONAL SERVICES				
5100 Permanent Employees - Regular	119,055	151,638	151,200	132,300
5101 Permanent Employees - Overtime	6,612	5,228	2,500	4,000
5118 Meal Allowance	158	95	-	-
TOTAL	125,825	156,961	153,700	136,300
EMPLOYEE BENEFITS				
5121 P.E.R.A.	8,586	11,293	11,100	9,900
5121 P.E.R.A., GASB 68	274,215	(23,598)	-	-
5122 F.I.C.A. Social Security	7,636	9,424	9,500	8,400
5123 F.I.C.A. Medicare	1,786	2,204	2,200	2,000
5125 Dental Insurance	711	979	1,000	900
5126 Life Insurance	9,634	9,027	500	700
5127 Health Care Savings	6,477	2,508	2,500	2,100
5130 Cafeteria Plan Benefits	23,649	34,722	37,700	24,400
5133 Health or Fitness Program	45	40	-	-
5134 Other Post Retirement Benefits	(1,062,580)	(255,196)	-	-
5135 Retiree Health Insurance	486,255	450,553	600,300	600,300
5151 Worker's Compensation	75,200	80,500	80,500	80,500
TOTAL	(168,386)	322,456	745,300	729,200
OPERATING EXPENSES				
5200 Office Supplies	145	3	-	-
5205 Safety & Training	229	356	800	600
5211 Cleaning & Janitorial Supplies	3,173	3,403	4,300	5,000
5218 Uniforms	163	-	100	-
5241 Small Equipment	540	676	1,700	3,800
5301 Auditing Services	1,331	1,441	1,600	1,500
5305 Medical Services/Testing Fees	1,432	1,286	1,600	1,600
5310 Contract Services	420	9,215	2,500	10,000
5320 Data Services	15,565	14,372	17,100	17,100
5321 Telephone	3,997	4,044	3,300	3,300
5331 Training Expense	794	1,126	1,800	1,800
5335 Mileage Reimbursement - Local	180	-	500	-

City of Duluth Minnesota - 2025 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	2022 Actual	2023 Actual	2024 Budget	2025 Proposed
5355 Printing & Copying Services	18	-	-	-
5356 Copier, Printer Lease & Supplies	2,596	3,720	4,500	4,500
5360 Insurance	76,000	71,300	71,300	71,300
5381 Electricity	14,944	14,539	16,500	16,500
5382 Water, Gas & Sewer	12,385	10,112	18,400	18,400
5384 Refuse Disposal	4,229	5,272	4,500	5,000
5401 Building Repair & Maintenance	5,822	6,142	4,900	5,400
5404 Equipment Repair & Maintenance	-	158	6,000	6,000
5414 Software Lic & Mtc Agreements	53,464	54,488	56,800	60,700
5433 Dues & Subscriptions	24	-	-	-
5441 Other Services & Charges	5,655	4,177	4,200	4,200
5450 Laundry	1,414	889	1,500	1,500
5457 Hydrant Maintenance	30,000	30,000	30,000	30,000
5493 Cost Allocation	394,600	394,600	419,600	446,800
5700 Transfer to General Fund	53,850	55,800	57,500	103,000
TOTAL	682,970	687,119	731,000	818,000
1915 TOTAL - GENERAL EXPENSE	640,409	1,166,536	1,630,000	1,683,500

City of Duluth Minnesota - 2025 Budget

Engineering

510-500-1930

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

Expense Detail	2022 Actual	2023 Actual	2024 Budget	2025 Proposed
PERSONAL SERVICES				
5100 Permanent Employees - Regular	456,846	479,248	667,500	642,600
5101 Permanent Employees - Overtime	29,880	35,769	42,000	60,000
5103 Temporary Wages	629	613	2,700	2,700
5118 Meal Allowance	425	200	1,200	1,200
TOTAL	487,780	515,830	713,400	706,500
EMPLOYEE BENEFITS				
5121 P.E.R.A.	34,720	37,931	52,700	52,200
5122 F.I.C.A. Social Security	28,934	30,660	44,200	43,700
5123 F.I.C.A. Medicare	6,767	7,171	10,300	10,200
5125 Dental Insurance	2,253	2,307	3,500	3,300
5126 Life Insurance	1,544	1,567	1,600	2,700
5127 Health Care Savings	20,465	16,197	12,400	14,200
5130 Cafeteria Plan Benefits	101,995	124,956	227,700	187,800
5133 Health or Fitness Program	458	624	-	-
5141 Unemployment Compensation	3,302	-	-	-
5159 Project Benefits (Contra-Account)	(159,199)	(108,730)	-	-
TOTAL	41,239	112,683	352,400	314,100
OPERATING EXPENSES				
5200 Office Supplies	191	402	400	400
5201 Computer Supplies	284	282	300	200
5203 Paper, Stationery and Forms	144	64	200	1,200
5205 Safety and Training Materials	24	89	400	400
5212 Motor Fuel	6,589	5,880	5,300	6,100
5218 Uniforms	1,455	1,765	1,500	1,200
5219 Other Miscellaneous Supplies	71,292	79,278	204,000	-
5240 Small Tools	308	39	400	500
5241 Small Equipment	-	56	1,200	1,200
5242 Survey Equipment and Supplies	1,285	2,268	5,900	6,200
5303 Engineering Services	-	-	55,000	-
5320 Data Services	2,114	1,610	2,200	2,200
5321 Telephone	1,599	1,873	1,600	3,200

City of Duluth Minnesota - 2025 Budget

Engineering

510-500-1930

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

Expense Detail	2022 Actual	2023 Actual	2024 Budget	2025 Proposed
5322 Postage	478	126	200	300
5331 Training Expenses	1,379	6,697	3,800	4,000
5335 Mileage Reimbursement	-	113	100	100
5355 Printing and Copying	565	90	500	1,000
5356 Copier, Printer Lease & Supplies	260	257	300	300
5404 Equipment Maintenance Repair	1,254	241	2,000	2,000
5409 Fleet Services	2,923	5,095	6,500	6,400
5414 Software Lic & Mtc Agreements	16,689	15,729	18,700	18,600
5433 Dues and Subscriptions	132	286	1,000	1,000
5438 Licenses	465	23	100	-
5441 Other Services and Charges	1,899	6,549	5,800	5,500
5486 One Call System	3,015	3,277	4,500	4,500
Interfund Transfers Out To Special				
5700 Revenue Funds	429	-	-	-
TOTAL	114,773	132,089	321,900	66,500
1930 TOTAL - ENGINEERING	643,792	760,602	1,387,700	1,087,100

City of Duluth Minnesota - 2025 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	2022 Actual	2023 Actual	2024 Budget	2025 Proposed
PERSONAL SERVICES				
5100 Permanent Employees - Regular	810,902	778,215	863,500	883,700
5101 Permanent Employees - Overtime	12,142	10,587	16,800	16,800
5111 Long-Term Disability Wages	299	-	-	-
5118 Meal Allowance	38	78	100	100
TOTAL	823,381	788,880	880,400	900,600
EMPLOYEE BENEFITS				
5121 P.E.R.A.	60,341	57,821	65,300	66,900
5122 F.I.C.A. Social Security	48,682	46,691	54,500	55,800
5123 F.I.C.A. Medicare	11,386	10,920	12,700	13,100
5125 Dental Insurance	4,660	4,349	4,700	5,300
5126 Life Insurance	3,162	2,965	2,200	4,300
5127 Health Care Savings	19,379	21,441	20,600	17,700
5130 Cafeteria Plan Benefits	227,413	235,600	306,700	308,600
5133 Health or Fitness Program	20	67	-	-
TOTAL	375,043	379,854	466,700	471,700
OPERATING EXPENSES				
5200 Office Supplies	1,145	607	2,000	2,000
5201 Computer Supplies	1,224	1,545	800	800
5205 Safety & Training Materials	175	1,025	-	700
5210 Plant/Operating Supplies	300	1,762	-	-
5212 Motor Fuel	20,712	17,064	21,300	21,200
5215 Shop Materials	573	2,660	5,000	3,000
5218 Uniforms	6,079	6,663	7,000	5,400
5219 Other Miscellaneous Supplies	421	35	-	-
5220 Repair & Maintenance Supplies	26,677	60,479	35,000	60,000
5227 Utility System	85,107	94,367	206,200	106,200
5228 Painting Supplies	6,672	2,790	7,000	7,000
5240 Small Tools	8,884	6,505	6,800	4,000
5241 Small Equipment	3,809	5,067	5,200	5,200
5310 Contract Services	23,071	21,113	27,000	29,000

City of Duluth Minnesota - 2025 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	2022 Actual	2023 Actual	2024 Budget	2025 Proposed
5320 Data Services	3,484	3,475	3,300	3,200
5321 Telephone	2,880	2,453	3,700	3,500
5322 Postage	47,789	50,280	47,900	53,100
5331 Training Expenses	3,323	6,967	12,000	13,300
5339 Armored Pickup	3,254	-	-	-
5355 Printing & Copying	1,194	1,007	1,400	1,500
5356 Copier, Printer Lease & Supplies	934	920	800	2,000
5404 Equipment Maintenance & Repair	1,969	166	1,200	1,200
5409 Fleet Services	14,557	14,660	18,800	23,200
5414 Software Lic & Mtc Agreements	3,663	5,637	9,800	9,200
5427 Credit Card Commission	57,797	42,393	93,000	93,000
5432 Uncollectible Accounts	22,667	13,355	15,000	15,000
5441 Other Services & Charges	1,291	9,668	1,200	1,200
TOTAL	349,651	372,663	531,400	463,900
1940 TOTAL - CUSTOMER SERVICE	1,548,075	1,541,397	1,878,500	1,836,200

City of Duluth Minnesota - 2025 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	2022 Actual	2023 Actual	2024 Budget	2025 Proposed
PERSONAL SERVICES				
5100 Permanent Employees - Regular	1,575,885	1,502,620	1,711,500	1,736,400
5101 Permanent Employees - Overtime	130,741	99,079	185,000	185,000
5103 Other Wages	8,364	6,051	21,600	21,900
5111 Long-Term Disability Wages	410	-	-	-
5118 Meal Allowance	2,642	1,793	5,300	5,300
TOTAL	1,718,042	1,609,543	1,923,400	1,948,600
EMPLOYEE BENEFITS				
5121 P.E.R.A.	122,521	116,678	140,600	142,100
5122 F.I.C.A. Social Security	103,077	96,268	118,900	120,500
5123 F.I.C.A. Medicare	24,107	22,514	27,800	28,200
5125 Dental Insurance	8,961	8,663	9,800	10,900
5126 Life Insurance	6,121	5,891	4,500	8,800
5127 Health Care Savings	39,155	49,195	37,800	29,900
5130 Cafeteria Plan Benefits	428,220	450,691	618,500	570,900
5133 Health or Fitness Program	96	72	-	-
5141 Unemployment Compensation	236	1,187	-	-
TOTAL	732,494	751,159	957,900	911,300
OPERATING EXPENSES				
5200 Office Supplies	1,412	934	1,300	1,300
5201 Computer Supplies/Software	157	247	500	500
5205 Safety & Training Materials	2,465	3,905	9,200	9,200
5210 Plant/Operating Supplies	15,619	15,341	22,800	22,800
5212 Motor Fuel	95,482	79,641	103,900	96,700
5215 Shop Materials	5,460	10,250	7,000	15,000
5218 Uniforms	10,086	10,515	12,900	14,500
5219 Other Miscellaneous Supplies	3,580	5,711	4,000	6,000
5220 Repair & Maintenance Supplies	6,073	4,891	11,800	11,900
5222 Paving Materials	25,840	18,496	35,600	62,300
5224 Gravel & Other Maintenance Mtls	83,724	87,172	127,800	224,000
5227 Utility Maintenance Supply	74,818	248,892	423,000	423,000

City of Duluth Minnesota - 2025 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	2022 Actual	2023 Actual	2024 Budget	2025 Proposed
5228 Painting Supplies	9	52	500	500
5240 Small Tools	17,783	15,721	19,500	19,500
5241 Small Equipment	4,371	5,458	10,300	10,300
5310 Contract Services	42,243	49,171	71,000	91,000
5320 Data Services	4,045	4,501	4,700	5,700
5321 Telephone	1,559	2,009	2,300	3,000
5331 Training Expenses	9,101	13,681	13,700	17,800
5333 Freight/Delivery Charges	5,340	7,185	5,500	8,000
5335 Mileage Reimbursement	2,587	2,938	3,000	3,000
5355 Printing and Copying	-	75	600	600
5356 Copier, Printer Lease & Supplies	-	79	400	400
5381 Electricity	7,176	7,230	8,000	8,000
5382 Water/Sewer/Gas	7,164	3,549	7,500	7,500
5384 Refuse Disposal	19,603	14,384	23,000	23,000
5404 Equipment Maintenance/Repair	4,758	6,752	9,000	9,000
5409 Fleet Service Charges	158,073	165,476	168,400	182,000
5415 Vehicle/Equipment Rental	5,562	8,867	18,000	28,000
5433 Dues & Subscription	-	-	-	100
5438 License	322	161	800	800
5441 Other Services & Charges	1,662	1,434	5,000	5,000
5450 Laundry	6,084	5,500	8,500	10,800
5700 Transfer to General Fund	166,000	166,000	-	-
TOTAL	788,158	966,218	1,139,500	1,321,200
1945 TOTAL - UTILITY OPERATIONS	3,238,694	3,326,920	4,020,800	4,181,100

City of Duluth Minnesota - 2025 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	2022 Actual	2023 Actual	2024 Budget	2025 Proposed
PERSONAL SERVICES				
5100 Permanent Employees - Regular	731,284	681,776	724,400	1,054,900
5101 Permanent Employees - Overtime	31,870	62,988	50,000	91,500
5103 Other Wages	-	-	-	5,000
5118 Meal Allowance	45	2,918	-	-
TOTAL	763,199	747,682	774,400	1,151,400
EMPLOYEE BENEFITS				
5121 P.E.R.A.	55,319	52,253	57,300	85,500
5122 F.I.C.A. Social Security	45,305	44,079	48,000	71,400
5123 F.I.C.A. Medicare	10,596	10,309	11,200	16,700
5125 Dental Insurance	4,118	3,366	3,900	5,500
5126 Life Insurance	2,808	2,295	1,800	4,500
5127 Health Care Savings	17,153	12,663	12,300	18,700
5130 Cafeteria Plan Benefits	172,690	170,734	223,500	346,800
5133 Health or Fitness Program	-	102	-	-
TOTAL	307,989	295,801	358,000	549,100
OPERATING EXPENSES				
5200 Office Supplies	4,656	(328)	2,000	2,000
5201 Computer Supplies/Software	6,212	547	6,400	6,400
5205 Safety & Training Materials	807	892	2,000	2,000
5210 Plant/Operating Supplies	3,480	5,008	9,500	7,500
5211 Cleaning/Janitorial Supplies	587	3,238	27,000	8,500
5212 Motor Fuel	3,866	2,173	6,100	4,600
5216 Treatment Chemicals	399,907	616,620	1,010,000	1,029,000
5218 Uniforms	3,416	3,488	5,000	5,600
5219 Other Miscellaneous Supplies	27,102	38,913	71,000	71,000
5220 Repair & Maintenance Supplies	97,674	104,413	85,800	96,100
5240 Small Tools	2,307	3,366	6,000	6,000
5241 Small Equipment	6,199	5,549	29,000	26,000
5310 Contract Services	19,145	20,109	25,000	50,000

City of Duluth Minnesota - 2025 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	2022 Actual	2023 Actual	2024 Budget	2025 Proposed
5319 Other Professional Services	140	14,400	5,000	5,000
5320 Data Services	686	1,257	1,300	1,300
5321 Telephone	605	360	700	1,000
5322 Postage	483	389	800	500
5331 Training Expenses	1,863	2,813	5,600	13,500
5335 Mileage Reimbursement - Local	171	1,169	1,000	1,200
5355 Printing and Copying	-	317	1,000	500
5356 Copier, Printer Lease & Supplies	-	-	500	500
5381 Electricity	1,324,212	1,644,724	1,500,000	1,700,000
5382 Water & Sewer	104,914	87,544	117,500	117,500
5383 Natural Gas	-	114	-	-
5401 Building Repair & Maintenance	57,149	13,719	113,300	123,300
5404 Equipment Maintenance/Repair	143,041	119,668	289,400	394,400
5409 Fleet Services	7,331	5,660	7,600	14,700
5433 Dues and Subscriptions	6,644	6,864	7,000	7,500
5438 Licenses	-	-	300	300
5441 Other Services & Charges	36,464	56,907	64,800	64,800
5450 Laundry	316	348	400	400
5483 Water Testing Fees	817	-	-	-
TOTAL	2,260,194	2,760,241	3,401,000	3,761,100
1955 TOTAL-WATER TRMT & PUMPING	3,331,382	3,803,724	4,533,400	5,461,600

City of Duluth Minnesota - 2025 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	2022 Actual	2023 Actual	2024 Budget	2025 Proposed
PERSONAL SERVICES				
5100 Permanent Employees - Regular	-	-	-	139,000
5101 Permanent Employees - Overtime	-	-	-	10,000
TOTAL	-	-	-	149,000
EMPLOYEE BENEFITS				
5121 P.E.R.A.	-	-	-	10,800
5122 F.I.C.A. Social Security	-	-	-	9,200
5123 F.I.C.A. Medicare	-	-	-	2,200
5125 Dental Insurance	-	-	-	900
5126 Life Insurance	-	-	-	700
5127 Health Care Savings	-	-	-	2,600
5130 Cafeteria Plan Benefits	-	-	-	27,800
TOTAL	-	-	-	54,200
OPERATING EXPENSES				
5219 Other Miscellaneous Supplies	-	-	-	384,000
5303 Engineering Services	-	-	-	60,000
TOTAL	-	-	-	444,000
1955 TOTAL-WATER TRMT & PUMPING	-	-	-	647,200

City of Duluth Minnesota - 2025 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 96% of total revenues for 2025. The major category of expense is purchased gas, which represents 61% 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	2022 Actual	2023 Actual	2024 Budget	2025 Proposed
REVENUE				
Gas Sales	57,717,174	44,143,745	51,339,700	50,041,600
Operating	1,907,397	1,982,830	1,945,500	1,720,500
Non-Operating	30,825	273,067	100,000	100,000
	59,655,396	46,399,642	53,385,200	51,862,100
EXPENSES				
Personal Services	6,778,916	7,806,341	9,712,400	9,903,800
Supplies	953,145	1,072,398	1,788,300	2,186,500
Other Services & Charges	1,766,938	1,887,827	2,109,800	2,259,600
Depreciation	1,590,052	1,577,748	1,800,800	1,765,800
Miscellaneous	58,246	45,652	50,400	47,800
Cost of Sales	36,775,067	23,994,788	32,000,000	30,500,000
Interfund Transfers	3,027,182	4,333,370	2,870,000	3,215,500
	50,949,546	40,718,124	50,331,700	49,879,000
ESTIMATED OPERATING INCOME (LOSS)	8,705,850	5,681,518	3,053,500	1,983,100
Other Sources of Cash	4,853,788	5,306,854	1,800,800	1,765,800
Other Uses of Cash	(6,076,372)	(6,918,467)	(3,049,500)	(3,095,400)
Increase (Decrease) in Cash	7,483,266	4,069,905	1,804,800	653,500

City of Duluth Minnesota - 2025 Budget

Gas Fund Estimated Unrestricted Cash Balance

OPERATING FUND	2024 Budget	2024 Projected	2025 Proposed
ESTIMATED OPERATING INCOME (LOSS)	3,053,500	691,892	1,983,100
<u>Other Sources of Cash</u>			
Depreciation and Amortization	1,800,800	1,644,300	1,765,800
Due from Other Funds	-	14,462	-
Interfund Loans Repaid by Other Funds	-	420,296	-
Special Assessment Principal	-	86,666	-
Total Other Sources of Cash	1,800,800	2,165,724	1,765,800
<u>Other Uses of Cash</u>			
Due to Other Funds	-	30,622	-
Capital Improvements from Current Revenues	2,520,000	1,892,000	2,600,000
Capital Equipment Purchases	394,800	363,000	495,400
AMRS Purchase Agreement Principal Payment	134,700	134,672	-
Total Other Uses of Cash	3,049,500	2,420,294	3,095,400
INCREASE (DECREASE) IN CASH	1,804,800	437,322	653,500
ESTIMATED UNRESTRICTED CASH AND DEBT SERVICE CASH - BEGINNING	12,950,195	12,950,195	13,387,517
ESTIMATED UNRESTRICTED CASH AND DEBT SERVICE CASH - ENDING	14,754,995	13,387,517	14,041,017

City of Duluth Minnesota - 2025 Budget

Gas Fund

520

Revenue Detail	2022 Actual	2023 Actual	2024 Budget	2025 Proposed
OPERATING REVENUES				
GAS SALES				
4820 Residential Firm	29,370,012	24,528,429	26,114,400	25,728,500
4822 Comm/Industrial Firm Large	15,300,287	10,351,390	11,979,600	11,650,700
4824 Comm/Industrial Interruptible Large	8,854,714	5,068,774	8,995,700	8,412,400
4831 Fixed Rate Charges	4,192,161	4,195,152	4,250,000	4,250,000
TOTAL	57,717,174	44,143,745	51,339,700	50,041,600
OTHER OPERATING REVENUES				
4636 Sale of Scrap	1,068	1,154	500	500
4700 Other Sources	155,605	293,604	-	-
4801 Off/On Charge	35,111	32,521	25,000	25,000
4802 Interest Earned on Customer Accts	142,803	107,768	100,000	125,000
4805 Reimbursements	24,244	31,327	450,000	200,000
4809 Miscellaneous Operating Revenue	32,807	72,454	70,000	70,000
4818 Servicing Appliances	696,527	559,881	550,000	550,000
4819 Comfort Policy	524,109	542,499	500,000	500,000
4825 Purchase Gas Adjustment	(34)	(26)	-	-
4827 Gas-Interruptible Transport	295,064	340,608	250,000	250,000
4851 Interest Income - Other Sources	93	1,040	-	-
TOTAL	1,907,397	1,982,830	1,945,500	1,720,500
TOTAL OPERATING REVENUES	59,624,571	46,126,575	53,285,200	51,762,100
NON-OPERATING REVENUES				
4601 Change in Fair Value Investments	(122,850)	23,014	-	-
4829 Two Tier Rate	131,410	127,511	100,000	100,000
4853 Gain on Sale of Assets	22,265	26,159	-	-
4854 Utility Assessments	-	87,631	-	-
4857 Capital Contributions	-	8,752	-	-
TOTAL NON-OPERATING REVENUES	30,825	273,067	100,000	100,000
TOTAL REVENUE	59,655,396	46,399,642	53,385,200	51,862,100

City of Duluth Minnesota - 2025 Budget

Director's Office

520-500-1900

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

Expense Detail	2022 Actual	2023 Actual	2024 Budget	2025 Proposed
PERSONAL SERVICES				
5100 Permanent Employees - Regular	110,667	110,808	115,000	153,800
5101 Permanent Employees - Overtime	1,119	2,542	-	500
TOTAL	111,786	113,350	115,000	154,300
EMPLOYEE BENEFITS				
5121 P.E.R.A.	8,891	8,311	8,500	11,500
5122 F.I.C.A. Social Security	6,918	6,522	7,100	9,600
5123 F.I.C.A. Medicare	1,568	1,596	1,700	2,200
5125 Dental Insurance	506	495	500	700
5126 Life Insurance	341	338	200	600
5127 Health Care Savings	4,228	3,115	2,000	2,700
5130 Cafeteria Plan Benefits	20,959	25,327	28,900	44,700
5133 Health or Fitness Program	24	96	-	-
TOTAL	43,435	45,800	48,900	72,000
OPERATING EXPENSES				
5200 Office Supplies	64	92	100	100
5241 Small Equipment	150	271	300	700
5320 Data Services	-	62	100	100
5321 Telephone	360	398	400	800
5331 Training/Travel	1,078	446	1,100	1,600
5335 Mileage Reimbursement Local	228	27	200	200
5438 Licenses	84	-	100	100
TOTAL	1,964	1,296	2,300	3,600
1900 TOTAL - DIRECTOR'S OFFICE	157,185	160,446	166,200	229,900

City of Duluth Minnesota - 2025 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	2022 Actual	2023 Actual	2024 Budget	2025 Proposed
OPERATING EXPENSES				
5420 Depreciation	1,590,052	1,577,748	1,800,800	1,765,800
5535 Improvements (Non-Capital)	37,344	75,603	75,000	90,000
5540 Equipment (Non-Capital)	5,617	51,792	12,500	-
5614 Purchase Agreement Interest	18,273	8,472	2,600	-
5700 Interfund Transfers Out to General Fund	-	-	112,500	112,500
TOTAL	1,651,286	1,713,615	2,003,400	1,968,300
NON-OPERATING EXPENSES				
5533 Capital Improvements				
- Revenue Financing	1,987,826	1,864,801	2,520,000	2,600,000
5580 Capital Equipment	173,899	325,375	394,800	495,400
TOTAL	2,161,725	2,190,176	2,914,800	3,095,400
1905 TOTAL - CAPITAL	3,813,011	3,903,791	4,918,200	5,063,700

City of Duluth Minnesota - 2025 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	2022 Actual	2023 Actual	2024 Budget	2025 Proposed
PERSONAL SERVICES				
5100 Permanent Employees - Regular	189,769	250,342	249,300	234,300
5101 Permanent Employees - Overtime	10,993	8,547	5,400	6,500
5118 Meal Allowance	263	165	-	-
TOTAL	201,025	259,054	254,700	240,800
EMPLOYEE BENEFITS				
5121 P.E.R.A.	13,523	18,622	18,500	17,500
5121 PERA Retirement, GASB 68	191,763	(96,575)	-	-
5122 F.I.C.A. Social Security	12,249	15,597	15,800	14,900
5123 F.I.C.A. Medicare	2,865	3,648	3,700	3,500
5125 Dental Insurance	1,076	1,570	1,600	1,500
5126 Life Insurance	9,893	9,429	700	1,200
5127 Health Care Savings	10,555	4,001	4,000	3,700
5130 Cafeteria Plan Benefits	34,796	52,715	57,500	42,900
5133 Health or Fitness Program	114	100	-	-
5134 Other Post Retirement Benefits	(1,575,696)	(313,764)	-	-
5135 Retiree Health Insurance	712,944	633,528	813,200	813,200
5151 Worker's Compensation	101,600	105,800	105,800	105,800
TOTAL	(484,318)	434,671	1,020,800	1,004,200
OPERATING EXPENSES				
5200 Office Supplies	168	8	-	-
5205 Safety & Training	244	432	800	600
5211 Cleaning & Janitorial Supplies	3,192	3,585	4,300	5,000
5218 Uniforms	163	-	100	-
5241 Small Equipment	680	677	1,700	3,800
5301 Auditing Services	1,331	1,441	1,600	1,500
5305 Medical Services/Testing Fees	9,228	5,527	10,200	10,200
5310 Contract Services	420	21,106	2,500	10,000
5320 Data Services	23,257	21,626	37,300	38,700
5321 Telephone	4,229	4,264	4,300	4,300
5322 Postage	-	309	300	1,000
5331 Training Expense	8,382	9,482	11,800	9,400

City of Duluth Minnesota - 2025 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	2022 Actual	2023 Actual	2024 Budget	2025 Proposed
5335 Mileage Reimbursement	180	-	1,500	-
5340 Advertising and Promotion	35,297	17,654	30,500	35,700
5355 Printing & Copying	18,554	12,269	13,000	17,000
5356 Copier, Printer Lease & Supplies	2,781	4,799	4,500	4,500
5360 Insurance	64,800	65,000	65,000	65,000
5381 Electricity	15,629	14,990	16,500	16,500
5382 Water, Gas & Sewer	12,972	10,622	13,300	13,300
5384 Refuse Disposal	2,919	3,421	3,000	3,000
5401 Building Repair & Maintenance	6,088	6,298	4,400	4,600
5404 Equipment/Machinery Repair	90	168	13,500	13,500
5414 Software Lic & Mtc Agreements	82,587	83,303	82,300	88,200
5433 Dues and Subscriptions	3,880	3,816	7,800	3,700
5441 Other Services & Charges	5,841	4,323	4,200	4,200
5443 Board & Meeting Expenses	1,222	-	-	-
5450 Laundry	1,469	845	1,500	1,500
5452 Pipe Line Safety	13,837	12,834	15,000	15,000
5493 Cost Allocation	481,800	481,800	531,300	498,600
5711 Payment in Lieu of Taxes	2,869,276	4,173,720	2,700,000	3,000,000
5700 Transfer to General Fund	53,850	55,900	57,500	103,000
TOTAL	3,724,366	5,020,219	3,639,700	3,971,800
1915 TOTAL - GENERAL EXPENSE	3,441,073	5,713,944	4,915,200	5,216,800

City of Duluth Minnesota - 2025 Budget

Engineering

520-500-1930

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

Expense Detail	2022 Actual	2023 Actual	2024 Budget	2025 Proposed
PERSONAL SERVICES				
5100 Permanent Employees - Regular	918,787	931,383	943,000	908,600
5101 Permanent Employees - Overtime	48,688	57,509	50,000	50,000
5103 Temporary Wages	629	613	2,700	2,700
5118 Meal Allowance	383	601	1,100	1,100
TOTAL	968,487	990,106	996,800	962,400
EMPLOYEE BENEFITS				
5121 P.E.R.A.	70,776	72,063	73,900	71,200
5122 F.I.C.A. Social Security	57,009	59,083	61,700	59,600
5123 F.I.C.A. Medicare	13,333	13,818	14,400	13,900
5125 Dental Insurance	4,415	4,342	4,400	4,800
5126 Life Insurance	3,008	2,957	2,000	3,900
5127 Health Care Savings	35,240	29,931	17,800	20,700
5130 Cafeteria Plan Benefits	253,437	244,520	296,200	266,100
5133 Health or Fitness Program	258	144	-	-
5141 Unemployment Compensation	3,302	-	-	-
5159 Project Benefits (Contra-Account)	(387,094)	(298,329)	-	-
TOTAL	53,684	128,529	470,400	440,200
OPERATING EXPENSES				
5200 Office Supplies	261	520	400	400
5201 Computer Supplies	291	1,124	300	200
5203 Paper, Stationery and Forms	154	148	200	200
5205 Safety & Training Materials	33	109	400	400
5212 Motor Fuel	9,187	9,119	8,600	9,100
5218 Uniforms	3,447	4,096	3,500	200
5219 Other Miscellaneous Supplies	1,981	2,915	-	2,500
5220 Repair & Maintenance Supplies	4,710	8,259	5,000	5,000
5240 Small Tools	40	51	400	400
5241 Small Equipment	1,387	133	7,900	3,100
5242 Survey Equipment and Supplies	4,937	7,942	5,900	6,400
5320 Data Services	2,235	1,711	2,200	2,200
5321 Telephone	2,768	2,182	3,100	3,100

City of Duluth Minnesota - 2025 Budget

Engineering

520-500-1930

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

Expense Detail	2022 Actual	2023 Actual	2024 Budget	2025 Proposed
5322 Postage	341	134	200	300
5331 Training Expenses	2,010	3,023	14,800	14,200
5335 Mileage Reimbursement	-	113	200	200
5355 Printing and Copying	195	96	300	300
5356 Copier, Printer Lease & Supplies	235	168	300	300
5404 Equipment Maintenance Repair	317	258	2,000	2,000
5409 Fleet Services	5,210	8,204	9,600	12,700
5414 Software Lic & Mtc Agreements	23,906	22,667	26,000	33,200
5433 Dues and Subscriptions	2,442	2,311	3,300	3,500
5435 Books and Pamphlets	1	-	-	-
5438 Licenses	449	-	200	-
5441 Other Services and Charges	5,440	13,811	8,600	7,000
5486 One Call System	3,038	3,277	4,500	4,500
5700 Interfund Transfers Out To General Fund	306	-	-	-
TOTAL	75,321	92,371	107,900	111,400
1930 TOTAL - ENGINEERING	1,097,492	1,211,006	1,575,100	1,514,000

City of Duluth Minnesota - 2025 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	2022 Actual	2023 Actual	2024 Budget	2025 Proposed
PERSONAL SERVICES				
5100 Permanent Employees - Regular	2,687,473	2,508,921	2,701,300	2,724,100
5101 Permanent Employees - Overtime	47,864	52,327	73,600	73,600
5103 Other Wages	-	-	29,000	45,000
5111 Long-Term Disability Wages	697	-	-	-
5118 Meal Allowance	185	357	400	400
TOTAL	2,736,219	2,561,605	2,804,300	2,843,100
EMPLOYEE BENEFITS				
5121 P.E.R.A.	199,568	188,344	206,200	207,600
5122 F.I.C.A. Social Security	162,120	151,921	173,900	173,500
5123 F.I.C.A. Medicare	37,915	35,530	40,700	40,600
5125 Dental Insurance	15,015	13,848	14,700	16,000
5126 Life Insurance	10,213	9,442	6,700	13,000
5127 Health Care Savings	60,158	63,557	66,000	53,000
5130 Cafeteria Plan Benefits	739,931	772,448	967,000	906,200
5133 Health or Fitness Program	32	108	-	-
TOTAL	1,224,952	1,235,198	1,475,200	1,409,900
OPERATING EXPENSES				
5200 Office Supplies	1,660	1,180	3,100	3,100
5201 Computer Supplies/Software	1,337	3,624	1,200	1,200
5205 Safety & Training Materials	202	788	-	700
5210 Plant/Operating Supplies	23,909	38,711	44,000	44,000
5212 Motor Fuel	80,419	65,306	74,900	80,300
5215 Shop Materials	46,412	45,681	40,000	45,000
5218 Uniforms	14,595	15,530	18,000	15,500
5219 Other Miscellaneous Supplies	191,016	5,443	350,000	220,000
5220 Repair & Maintenance Supplies	21,308	35,898	40,000	40,000
5227 Utility System Maintenance Supply	261,207	373,155	500,000	1,070,000

City of Duluth Minnesota - 2025 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	2022 Actual	2023 Actual	2024 Budget	2025 Proposed
5228 Painting Supplies	12,123	5,774	15,000	15,000
5240 Small Tools	32,120	36,040	29,200	31,000
5241 Small Equipment	13,708	8,301	22,000	33,000
5310 Contract Services	37,002	37,437	43,200	46,400
5320 Data Services	20,256	17,207	20,400	20,400
5321 Telephone	9,820	9,240	10,500	10,300
5322 Postage	76,463	81,802	77,000	85,000
5331 Training / Travel	5,234	10,604	37,500	39,500
5335 Mileage Reimbursement	-	-	200	200
5339 Armored Pickup	5,207	-	-	-
5340 Advertising and Promotion	19,391	58,746	79,500	79,500
5355 Printing & Copying	1,692	1,438	1,700	1,900
5356 Copier, Printer Lease & Supplies	1,349	1,448	1,100	2,800
5404 Equipment Repair & Maintenance	3,173	391	7,300	7,300
5409 Fleet Services	58,633	54,337	72,900	87,300
5414 Software Lic & Mtc Agreements	19,774	18,575	34,900	38,700
5427 Credit Card Commissions	148,529	157,842	150,000	150,000
5432 Uncollectible Accounts	64,844	45,788	55,000	55,000
5433 Dues and Subscriptions	2,548	2,548	8,100	8,800
5441 Other Services & Charges	26,595	44,956	28,700	28,700
5487 Conservation Improvement	248,342	163,822	226,900	226,900
5615 Customer Deposit Refund Interest	3,260	73,029	10,000	75,000
TOTAL	1,452,128	1,414,641	2,002,300	2,562,500
1940 TOTAL - CUSTOMER SERVICES	5,413,299	5,211,444	6,281,800	6,815,500

City of Duluth Minnesota - 2025 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	2022 Actual	2023 Actual	2024 Budget	2025 Proposed
PERSONAL SERVICES				
5100 Permanent Employees - Regular	1,015,234	1,045,034	1,305,700	1,386,200
5101 Permanent Employees - Overtime	49,766	43,052	100,000	100,000
5111 Long-Term Disability Wages	93	-	-	-
5118 Meal Allowance	920	664	3,000	3,000
TOTAL	1,066,013	1,088,750	1,408,700	1,489,200
EMPLOYEE BENEFITS				
5121 P.E.R.A.	75,832	78,865	104,100	109,900
5122 F.I.C.A. Social Security	64,221	65,630	87,200	92,100
5123 F.I.C.A. Medicare	15,020	15,349	20,400	21,500
5125 Dental Insurance	5,519	5,662	7,100	8,200
5126 Life Insurance	3,756	3,866	3,200	6,600
5127 Health Care Savings	20,917	28,148	24,700	23,600
5130 Cafeteria Plan Benefits	230,129	270,291	427,000	415,300
5133 Health or Fitness Program	384	288	-	-
5141 Unemployment Compensation	236	334	-	-
TOTAL	416,014	468,433	673,700	677,200
OPERATING EXPENSES				
5200 Office Supplies	1,396	986	1,300	1,300
5201 Computer Supplies/Software	430	242	500	500
5205 Safety & Training Materials	2,606	3,824	8,500	8,500
5210 Plant Operations Supplies	21,499	18,534	22,700	22,700
5212 Motor Fuel	66,340	52,860	67,700	64,400
5215 Shop Materials	15,030	25,162	21,500	25,000
5218 Uniforms	6,167	6,643	10,600	11,600
5219 Other Miscellaneous Supplies	3,244	2,544	3,500	3,500
5220 Repair and Maintenance Supplies	2,239	5,216	8,800	8,900
5222 Paving Materials	23,115	16,944	22,500	5,000
5224 Gravel & Other Maintenance Supplies	52,769	56,766	71,400	16,300
5227 Utility Maintenance Supply	(91,919)	96,815	220,000	220,000
5228 Painting Supplies	28	15	500	500
5240 Small Tools	22,985	8,741	23,300	23,300

City of Duluth Minnesota - 2025 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	2022 Actual	2023 Actual	2024 Budget	2025 Proposed
5241 Small Equipment	2,951	15,839	9,200	11,600
5310 Contract Services	465	4,738	19,500	19,500
5320 Data Services	3,709	3,383	4,800	6,000
5321 Telephone	2,437	2,585	4,000	6,000
5331 Training Expense	2,582	9,286	11,900	37,100
5333 Freight/Delivery Charges	5,816	3,308	6,000	5,000
5335 Mileage Reimbursement	2,087	2,361	2,500	3,000
5355 Printing and Copying	-	92	300	300
5356 Copier, Printer Lease & Supplies	-	80	400	400
5384 Refuse Disposal	10,040	7,601	11,000	11,000
5404 Equipment Repair & Maintenance	3,974	5,612	13,600	13,600
5409 Fleet Service Charges	102,535	99,465	103,000	115,300
5415 Vehicle/Equipment Rental	-	393	6,500	6,500
5419 Other Rentals	-	2	-	-
5441 Other Services & Charges	1,551	2,638	2,500	2,500
5450 Laundry	3,928	3,636	6,500	8,100
5700 Transfer to General Fund	103,750	103,750	-	-
TOTAL	371,754	560,061	684,500	657,400
1945 TOTAL - UTILITY OPERATIONS	1,853,781	2,117,244	2,766,900	2,823,800

City of Duluth Minnesota - 2025 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	2022 Actual	2023 Actual	2024 Budget	2025 Proposed
PERSONAL SERVICES				
5100 Permanent Employees - Regular	320,111	349,378	292,200	428,400
5101 Permanent Employees - Overtime	7,396	3,500	8,000	20,000
5118 Meal Allowance	75	15	-	-
TOTAL	327,582	352,893	300,200	448,400
EMPLOYEE BENEFITS				
5121 P.E.R.A. Contribution	24,185	24,917	22,400	33,100
5122 F.I.C.A. Social Security	19,843	21,419	18,600	27,800
5123 F.I.C.A. Medicare	4,641	5,009	4,400	6,500
5125 Dental Insurance	1,346	1,385	1,300	1,900
5126 Life Insurance	918	945	600	1,500
5127 Health Care Savings	15,106	19,097	4,700	5,100
5130 Cafeteria Plan Benefits	47,998	55,180	91,700	86,200
TOTAL	114,037	127,952	143,700	162,100
OPERATING EXPENSES				
5200 Office Supplies	139	71	300	300
5201 Computer Supplies/Software	6,598	10,308	10,000	12,000
5210 Plant Operations Supplies	20,645	37,699	40,000	45,000
5212 Motor Fuel	2,322	2,901	3,800	3,600
5218 Uniforms	641	-	400	1,100
5219 Other Miscellaneous Supplies	-	-	2,500	2,500
5220 Repair & Maintenance Supplies	62,075	34,499	57,000	57,000
5227 Utility System Mtc Supplies	-	13	-	-
5241 Small Equipment	740	864	5,000	5,000
5280 Natural Gas Purchases	36,775,067	23,994,788	32,000,000	30,500,000
5320 Data Services	1,969	3,011	2,600	3,500
5321 Telephone	1,783	1,050	2,400	2,400
5331 Training Expense	489	3,020	11,900	17,300
5333 Freight/Delivery Charges	10	-	100	100
5356 Copier, Printer Lease & Supplies	-	246	300	300
5381 Electricity	11,372	11,568	15,000	15,000

City of Duluth Minnesota - 2025 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	2022 Actual	2023 Actual	2024 Budget	2025 Proposed
5382 Water/Sewer/Gas	-	-	3,000	3,000
5404 Equipment Maintenance Repair	-	2,367	12,500	12,500
5409 Fleet Services Charges	1,076	2,874	2,900	3,600
5433 Dues and Subscriptions	100	148	500	-
5441 Other Services & Charges	8,785	4,153	9,000	9,000
TOTAL	36,893,811	24,109,580	32,179,200	30,693,200
1960 TOTAL - NATURAL GAS	37,335,430	24,590,425	32,623,100	31,303,700

City of Duluth Minnesota - 2025 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	2022 Actual	2023 Actual	2024 Budget	2025 Proposed
OPERATING EXPENSES				
5331 Training Expense	-	-	-	2,500
5433 Dues and Subscriptions	-	-	-	4,500
TOTAL	-	-	-	7,000
1960 TOTAL - NATURAL GAS	-	-	-	7,000

City of Duluth Minnesota - 2025 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	2022 Actual	2023 Actual	2024 Budget	2025 Proposed
REVENUE				
Operating	18,725,666	20,195,695	20,431,200	21,447,400
Non-Operating	(66,599)	79,856	14,300	13,000
	18,659,067	20,275,551	20,445,500	21,460,400
EXPENSES				
Personal Services	3,139,138	3,037,204	4,380,700	4,288,900
Supplies	294,013	386,378	516,700	514,800
Other Services & Charges	10,750,674	11,315,435	11,324,400	12,034,800
Depreciation	1,614,843	1,611,022	1,689,900	1,744,800
Miscellaneous	186,658	168,113	173,700	165,500
Interfund Transfers	157,906	159,550	169,900	215,500
	16,143,232	16,677,702	18,255,300	18,964,300
ESTIMATED OPERATING INCOME (LOSS)	2,515,835	3,597,849	2,190,200	2,496,100
Other Sources of Cash	2,344,098	2,532,806	1,688,300	1,744,700
Other Uses of Cash	(1,391,182)	(4,194,515)	(3,732,600)	(3,739,900)
Increase (Decrease) in Cash	3,468,751	1,936,140	145,900	500,900

City of Duluth Minnesota - 2025 Budget

Sewer Fund Estimated Unrestricted Cash Balance

OPERATING FUND	2024 Budget	2024 Projected	2025 Proposed
ESTIMATED OPERATING INCOME (LOSS)	2,190,200	2,546,145	2,496,100
<u>Other Sources of Cash</u>			
Depreciation and Amortization	1,689,900	1,651,900	1,744,800
Interest from Bond Discount	(1,600)	(1,600)	(100)
Due from Other Funds	-	38,647	-
Special Assessment Principal	-	69,806	-
Infrastructure System Replacement Fund		428,070	
Total Other Sources of Cash	1,688,300	2,186,823	1,744,700
<u>Other Uses of Cash</u>			
Due to Other Funds	-	42,376	-
Infrastructure System Replacement Fund	8,300	8,300	8,300
Capital Improvements from Current Revenues	3,020,000	2,595,000	3,000,000
Capital Equipment Purchases	325,300	325,300	656,600
Bond Principal Payments	252,500	252,500	75,000
AMRS Purchase Agreement Principal Payment	126,500	126,510	-
Total Other Uses of Cash	3,732,600	3,349,986	3,739,900
INCREASE (DECREASE) IN CASH	145,900	1,382,982	500,900
ESTIMATED UNRESTRICTED CASH AND DEBT SERVICE CASH - BEGINNING	7,982,363	7,982,363	9,365,345
ESTIMATED UNRESTRICTED CASH AND DEBT SERVICE CASH - ENDING	8,128,263	9,365,345	9,866,245

City of Duluth Minnesota - 2025 Budget

Sewer Fund

530

Revenue Detail	2022 Actual	2023 Actual	2024 Budget	2025 Proposed
OPERATING REVENUES:				
4636 Sale of Materials	173	40	300	300
4700 Other Sources	1,063	-	-	-
4802 Interest Earned on Customer Accts	46,266	42,661	50,000	50,000
4805 Reimbursements	36,642	2,156	33,000	33,000
4809 Misc. Operating Revenue	2,446	2,409	3,000	3,000
4831 Fixed Rate Charges	1,970,033	1,970,852	1,950,000	1,970,000
4833 Sewer Revenues	16,526,632	18,059,365	18,251,000	19,252,200
4834 Fond du Lac Grinder Pump Surcharge	11,769	11,658	11,900	11,900
4836 I & I Surcharge	-	-	2,000	-
4839 Point of Sale Inspection Fee	127,567	103,516	130,000	125,000
4851 Interest Income - Other Sources	3,075	3,038	-	2,000
TOTAL OPERATING REVENUES	18,725,666	20,195,695	20,431,200	21,447,400
NON-OPERATING REVENUES:				
4601 Change in Fair Value Investments	(77,899)	18,272	-	-
4853 Gain on Sale of Assets	-	1,288	3,000	3,000
4854 Utility Special Assessments	-	10,349	-	-
4730 Transfer from Enterprise Funds	11,300	49,947	11,300	10,000
TOTAL NON-OPERATING REVENUES	(66,599)	79,856	14,300	13,000
TOTAL REVENUE	18,659,067	20,275,551	20,445,500	21,460,400

City of Duluth Minnesota - 2025 Budget

Director's Office

530-500-1900

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

Expense Detail	2022 Actual	2023 Actual	2024 Budget	2025 Proposed
PERSONAL SERVICES				
5100 Permanent Employees - Regular	93,016	92,590	95,800	87,100
5101 Permanent Employees - Overtime	961	2,263	-	500
TOTAL	93,977	94,853	95,800	87,600
EMPLOYEE BENEFITS				
5121 P.E.R.A.	7,612	6,947	7,100	6,500
5122 F.I.C.A. Social Security	5,814	5,376	5,900	5,400
5123 F.I.C.A. Medicare	1,310	1,327	1,400	1,300
5125 Dental Insurance	408	396	400	400
5126 Life Insurance	273	270	200	300
5127 Health Care Savings	3,823	2,702	1,600	1,400
5130 Cafeteria Plan Benefits	18,019	22,093	25,200	23,200
5133 Health or Fitness Program	24	96	-	-
TOTAL	37,283	39,207	41,800	38,500
OPERATING EXPENSES				
5241 Small Equipment	145	249	200	500
5320 Data Services	-	58	100	100
5321 Telephone	288	290	300	400
5331 Training Expense	796	226	700	1,200
5335 Mileage Reimbursement	203	10	200	200
5356 Copier, Printer Lease & Supplies	137	35	100	100
TOTAL	1,569	868	1,600	2,500
1900 TOTAL - DIRECTOR'S OFFICE	132,829	134,928	139,200	128,600

City of Duluth Minnesota - 2025 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	2022 Actual	2023 Actual	2024 Budget	2025 Proposed
OPERATING EXPENSES				
5420 Depreciation	1,614,843	1,611,022	1,689,900	1,744,800
5535 Improvements (Non-Capital)	76,338	14,643	71,200	28,000
5540 Equipment (Non-Capital)	5,257	36,327	4,300	-
5611 Bond Interest	26,344	12,371	7,300	-
5613 Interest - from Amortization	(12,115)	(4,210)	(1,600)	(100)
5614 Purchase Agreement Interest	17,165	7,958	2,400	-
5620 Fiscal Agents Fee	1,500	1,575	1,600	1,600
5700 Interfund Transfers Out To General Fund	-	-	112,500	112,500
TOTAL	1,729,332	1,679,686	1,887,600	1,886,800
NON-OPERATING EXPENSES				
5533 Capital Improvements - Revenue	373,220	2,400,292	3,020,000	3,000,000
5580 Capital Equipment	70,900	437,294	325,300	656,600
TOTAL	444,120	2,837,586	3,345,300	3,656,600
1905 TOTAL - CAPITAL	2,173,452	4,517,272	5,232,900	5,543,400

City of Duluth Minnesota - 2025 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	2022 Actual	2023 Actual	2024 Budget	2025 Proposed
PERSONAL SERVICES				
5100 Permanent Employees - Regular	65,764	71,665	73,300	51,000
5101 Permanent Employees - Overtime	2,292	1,994	2,100	1,500
5118 Meal Allowance	52	35	-	-
TOTAL	68,108	73,694	75,400	52,500
EMPLOYEE BENEFITS				
5121 P.E.R.A.	4,710	5,323	5,500	3,800
5121 P.E.R.A., GASB 68	110,437	(89,950)	-	-
5122 F.I.C.A. Social Security	4,115	4,410	4,700	3,300
5123 F.I.C.A. Medicare	962	1,031	1,100	800
5125 Dental Insurance	422	486	500	300
5126 Life Insurance	293	330	200	300
5127 Health Care Savings	4,121	1,183	1,200	800
5130 Cafeteria Plan Benefits	14,741	19,964	21,600	9,300
5133 Health or Fitness Program	34	30	-	-
5134 Other Post Retirement Benefits	(455,493)	(199,368)	-	-
5135 Retiree Health Insurance	122,810	135,579	155,900	155,900
5151 Worker's Compensation	35,300	37,400	37,400	37,400
TOTAL	(157,548)	(83,582)	228,100	211,900
OPERATING EXPENSES				
5200 Office Supplies	142	2	-	-
5205 Safety & Training	228	348	600	600
5211 Cleaning & Janitorial Supplies	3,048	3,414	4,300	5,000
5218 Uniforms	162	-	100	-
5241 Small Equipment	510	676	1,700	3,800
5301 Auditing Services	1,331	1,441	1,600	1,500
5305 Medical Services/Testing Fees	1,067	1,138	1,600	1,600
5310 Contract Services	420	15,946	2,500	10,000
5320 Data Services	13,529	14,279	18,400	18,400
5321 Telephone	2,594	2,629	2,000	2,000
5331 Training / Travel	782	1,082	1,800	1,800

City of Duluth Minnesota - 2025 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	2022 Actual	2023 Actual	2024 Budget	2025 Proposed
5335 Mileage Reimbursement - Local	180	-	500	-
5355 Printing & Copying Services	14	-	-	-
5356 Copier, Printer Lease & Supplies	2,596	3,720	4,500	4,500
5360 Insurance	24,200	20,900	20,900	20,900
5381 Electricity	14,624	14,105	16,500	16,500
5382 Water, Gas & Sewer	12,750	10,477	14,000	14,000
5384 Refuse Disposal	2,741	3,217	3,000	3,000
5401 Building Repair & Maintenance	5,822	6,142	4,200	4,500
5404 Equipment/Machinery Repair & Mtc	-	158	10,500	10,500
5414 Software Lic & Mtc Agreements	50,156	53,871	55,700	60,700
5433 Dues & Subscription	18	-	-	-
5441 Other Services & Charges	6,581	4,150	3,500	3,800
5450 Laundry	1,414	889	1,500	1,500
5493 Cost Allocation	238,200	238,200	256,300	333,000
5700 Transfer to General Fund	53,850	55,800	57,400	103,000
TOTAL	436,959	452,584	483,100	620,600
1915 TOTAL - UTILITY GENERAL	347,519	442,696	786,600	885,000

City of Duluth Minnesota - 2025 Budget

Engineering

530-500-1930

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

Expense Detail	2022 Actual	2023 Actual	2024 Budget	2025 Proposed
PERSONAL SERVICES				
5100 Permanent Employees - Regular	436,129	465,429	565,000	516,200
5101 Permanent Employees - Overtime	26,369	29,299	38,000	30,000
5103 Temporary Wages	629	613	2,700	2,700
5118 Meal Allowance	383	267	1,000	1,000
TOTAL	463,510	495,608	606,700	549,900
EMPLOYEE BENEFITS				
5121 P.E.R.A.	33,765	36,166	44,600	40,500
5122 F.I.C.A. Social Security	27,670	29,561	37,600	34,000
5123 F.I.C.A. Medicare	6,471	6,914	8,800	8,000
5125 Dental Insurance	2,208	2,298	2,900	2,800
5126 Life Insurance	1,502	1,571	1,300	2,300
5127 Health Care Savings	18,918	13,279	10,300	12,100
5130 Cafeteria Plan Benefits	96,544	111,027	168,600	147,000
5133 Health or Fitness Program	458	144	-	-
5141 Unemployment Compensation	3,777	1,194	-	-
5159 Project Benefits (Contra-Account)	(8,845)	(17,557)	-	-
TOTAL	182,468	184,597	274,100	246,700
OPERATING EXPENSES				
5200 Office Supplies	191	363	400	400
5201 Computer Supplies	283	453	300	200
5203 Paper, Stationary & Forms	144	106	200	200
5205 Safety & Training Materials	24	89	400	400
5212 Motor Fuels	5,780	5,217	4,700	5,400
5218 Uniforms	1,396	1,702	1,400	200
5219 Other Miscellaneous Supplies	373	190	-	-
5240 Small Tools	38	31	400	400
5241 Small Equipment	-	82	1,200	-
5242 Survey Equipment and Supplies	3,069	3,330	5,900	6,400
5320 Data Services	2,114	1,610	2,200	2,200
5321 Telephone	1,675	1,837	1,700	1,700
5322 Postage	320	38	200	300

City of Duluth Minnesota - 2025 Budget

Engineering

530-500-1930

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

Expense Detail	2022	2023	2024	2025
	Actual	Actual	Budget	Proposed
5331 Training Expenses	496	352	5,200	5,400
5335 Mileage Reimbursement - Local	976	1,096	1,500	1,500
5355 Printing and Copying	180	90	300	300
5356 Copier, Printer Lease & Supplies	225	163	300	300
5404 Equipment Maintenance/Repair	127	241	2,000	2,000
5409 Fleet Services Charges	2,524	4,506	5,600	5,500
5414 Software Lic & Mtc Agreements	14,068	13,074	15,800	17,200
5433 Dues & Subscriptions	132	-	800	500
5438 Licenses	117	-	200	-
5441 Other Services and Charges	4,287	11,994	7,100	6,000
5486 One Call System	3,015	3,277	4,500	4,500
Interfund Transfer Out To Special				
5700 Revenue Funds	306	-	-	-
TOTAL	41,860	49,841	62,300	61,000
1930 TOTAL - ENGINEERING	687,838	730,046	943,100	857,600

City of Duluth Minnesota - 2025 Budget

Customer Service

530-500-1940

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

Expense Detail	2022 Actual	2023 Actual	2024 Budget	2025 Proposed
PERSONAL SERVICES				
5100 Permanent Employees - Regular	216,164	222,325	241,100	239,400
5101 Permanent Employees - Overtime	1,024	1,138	1,000	1,000
5118 Meal Allowance	2	-	-	-
TOTAL	217,190	223,463	242,100	240,400
EMPLOYEE BENEFITS				
5121 P.E.R.A.	16,088	16,243	17,900	17,800
5122 F.I.C.A. Social Security	12,692	13,014	15,000	14,900
5123 F.I.C.A. Medicare	2,968	3,044	3,500	3,500
5125 Dental Insurance	1,293	1,270	1,300	1,400
5126 Life Insurance	877	867	600	1,200
5127 Health Care Savings	5,596	5,102	4,400	4,400
5130 Cafeteria Plan Benefits	61,427	66,705	77,200	78,400
5133 Health or Fitness Program	16	54	-	-
TOTAL	100,957	106,299	119,900	121,600
OPERATING EXPENSES				
5200 Office Supplies	294	210	800	800
5201 Computer Supplies	8	-	600	600
5241 Small Equipment	869	3,855	900	900
5310 Contract Services	18,185	16,643	21,600	23,200
5320 Data Services	139	120	200	200
5321 Telephone	338	312	500	400
5322 Postage	38,232	40,212	38,500	42,500
5331 Training Expense	443	3,606	4,000	5,000
5339 Armored Pickup	2,603	-	-	-
5355 Printing & Copying	428	452	400	500
5356 Copier, Printer Lease & Supplies	480	596	600	1,200
5404 Equipment Repair & Maintenance	123	133	200	200
5414 Software Lic & Mtc Agreements	2,891	4,686	6,500	7,700
5427 Credit Card Commission	65,940	49,572	74,000	74,000
5432 Uncollectible Accounts	27,142	15,192	23,000	23,000
5441 Other Services & Charges	95	83	100	100
TOTAL	158,210	135,672	171,900	180,300
1940 TOTAL-CUSTOMER SERVICES	476,357	465,434	533,900	542,300

City of Duluth Minnesota - 2025 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	2022 Actual	2023 Actual	2024 Budget	2025 Proposed
PERSONAL SERVICES				
5100 Permanent Employees - Regular	1,066,180	869,816	1,210,400	1,220,700
5101 Permanent Employees - Overtime	46,884	48,849	65,000	65,000
5103 Temporary Wages	11,710	8,471	30,200	30,600
5111 Long-Term Disability Wages	1,112	-	-	-
5118 Meal Allowance	1,173	864	2,200	2,200
TOTAL	1,127,059	928,000	1,307,800	1,318,500
EMPLOYEE BENEFITS				
5121 P.E.R.A.	79,827	68,053	94,400	95,000
5122 F.I.C.A. Social Security	67,020	54,632	81,000	81,600
5123 F.I.C.A. Medicare	15,674	12,778	18,900	19,100
5125 Dental Insurance	6,173	5,134	7,000	7,400
5126 Life Insurance	4,207	3,481	3,200	6,000
5127 Health Care Savings	25,733	30,010	26,400	21,100
5130 Cafeteria Plan Benefits	314,098	291,588	427,900	384,600
5141 Unemployment Compensation	-	433	-	-
TOTAL	512,732	466,109	658,800	614,800
OPERATING EXPENSES				
5200 Office Supplies	1,247	966	1,300	1,300
5201 Computer Supplies	3,646	2,546	3,200	4,500
5205 Safety & Training Materials	2,797	3,701	6,500	6,500
5210 Plant Operations Supplies	21,696	19,370	34,500	34,500
5212 Motor Fuel	66,117	57,728	75,900	70,400
5215 Shop Materials	23	-	1,500	1,500
5218 Uniforms	7,366	6,196	12,600	12,600
5219 Other Miscellaneous Supplies	1,977	5,758	2,500	6,000
5220 Repair and Maintenance Supplies	55,338	185,267	119,100	144,200
5222 Paving Materials	20,335	10,569	22,500	13,500
5224 Gravel and other Mtc Materials	42,113	45,579	76,900	47,800
5227 Utility Maintenance Supply	31,750	13,981	104,600	114,600
5240 Small Tools	9,973	4,983	11,500	11,500

City of Duluth Minnesota - 2025 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	2022 Actual	2023 Actual	2024 Budget	2025 Proposed
5241 Small Equipment	6,614	4,142	11,500	11,500
5310 Contract Services	26,843	50,533	68,400	75,400
5320 Data Services	3,354	3,378	3,300	3,300
5321 Telephone	1,213	1,236	1,300	1,300
5331 Training Expense	5,863	6,059	10,500	12,500
5333 Freight/Delivery Charges	1,825	1,659	2,000	2,000
5335 Mileage Reimbursement	2,253	2,553	2,500	3,000
5355 Printing and Copying	-	62	500	500
5356 Copier, Printer Lease & Supplies	-	79	600	400
5381 Electricity	113,062	115,840	120,000	120,000
5382 Water, Gas & Sewer	13,328	9,997	13,500	13,500
5384 Refuse Disposal	19,004	14,384	20,000	20,000
5404 Equipment Maintenance/Repair	32,063	12,419	32,000	32,000
5409 Fleet Service Charges	150,721	145,153	143,400	155,900
5414 Software Lic & Mtc Agreements	1,250	1,250	1,300	1,300
5415 Vehicle/Equipment Rental	646	2,866	5,800	5,800
5433 Dues and Subscriptions	170	44	1,000	1,100
5438 Licenses	205	154	1,000	1,000
5441 Other Services & Charges	4,199	1,608	5,000	5,000
5450 Laundry	4,247	3,818	5,800	7,700
5700 Transfer to General Fund	103,750	103,750	-	-
TOTAL	754,988	837,628	922,000	942,100
1945 TOTAL - UTILITY OPERATIONS	2,394,779	2,231,737	2,888,600	2,875,400

City of Duluth Minnesota - 2025 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	2022 Actual	2023 Actual	2024 Budget	2025 Proposed
OPERATING EXPENSES				
5484 Western Lake Superior Sanitary District Service Charge	9,560,664	10,114,532	9,860,300	10,500,000
5485 Western Lake Superior Sanitary District Testing	221,104	217,010	226,500	225,000
1965 TOTAL- SEWER TREATMENT	9,781,768	10,331,542	10,086,800	10,725,000

City of Duluth Minnesota - 2025 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	2022 Actual	2023 Actual	2024 Budget	2025 Proposed
PERSONAL SERVICES				
5100 Permanent Employees - Regular	329,928	332,626	454,900	512,600
5101 Permanent Employees - Overtime	1,866	3,206	18,000	18,000
5118 Meal Allowance	27	47	300	300
TOTAL	331,821	335,879	473,200	530,900
EMPLOYEE BENEFITS				
5121 P.E.R.A.	24,293	23,862	35,200	39,600
5122 F.I.C.A. Social Security	19,567	19,993	29,300	32,900
5123 F.I.C.A. Medicare	4,576	4,676	6,900	7,700
5125 Dental Insurance	1,800	1,781	2,500	2,900
5126 Life Insurance	1,230	1,224	1,100	2,400
5127 Health Care Savings	4,480	11,948	7,500	8,800
5130 Cafeteria Plan Benefits	105,635	109,593	174,500	181,300
TOTAL	161,581	173,077	257,000	275,600
OPERATING EXPENSES				
5200 Office Supplies	366	204	500	500
5201 Computer Supplies/Software	-	-	100	100
5205 Safety & Training	-	13	1,000	1,000
5212 Motor Fuels	4,099	2,877	3,600	3,700
5218 Uniforms	1,348	1,517	2,300	2,300
5227 Utility System Mtc Supplies	-	263	-	-
5241 Small Equipment	504	401	1,000	1,000
5320 Data Services	1,417	1,294	1,300	1,800
5321 Telephone	2,316	1,923	2,800	2,800
5331 Training Expense	1,255	2,503	2,500	2,500
5335 Mileage Reimbursement	508	3,312	4,500	4,500
5355 Printing & Copying	573	154	2,000	2,000
5356 Copier, Printer Lease & Supplies	-	-	200	200
5404 Equipment Maintenance Repair	-	-	3,000	3,000
5409 Fleet Services	14,224	4,876	9,200	6,400

City of Duluth Minnesota - 2025 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	2022 Actual	2023 Actual	2024 Budget	2025 Proposed
5441 Other Services and Charges	7,039	5,537	23,000	23,000
5450 Laundry	1,748	1,608	2,300	2,300
5482 Private Property Sewer Grants	64,011	126,195	200,000	200,000
TOTAL	99,408	152,677	259,300	257,100
1970 TOTAL INFLOW & INFILTRATION	592,810	661,633	989,500	1,063,600

City of Duluth Minnesota - 2025 Budget

Clean Water Surcharge Fund

532

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.

Estimated Income and Expense	2022 Actual	2023 Actual	2024 Budget	2025 Proposed
REVENUE				
Operating	1,649,877	1,649,750	1,658,000	-
Non-Operating	(11,460)	2,709	-	-
	1,638,417	1,652,459	1,658,000	-
EXPENSES				
Other Services & Charges	226,032	258,444	408,000	250,000
Depreciation	566,872	566,871	566,900	566,900
Miscellaneous	54,638	38,003	27,500	7,100
Interfund Transfers	11,300	11,300	11,300	-
	858,842	874,618	1,013,700	824,000
ESTIMATED OPERATING INCOME (LOSS)	779,575	777,841	644,300	(824,000)
Other Sources of Cash	566,871	567,226	566,900	566,900
Other Uses of Cash	(1,171,372)	(1,133,619)	(1,142,500)	(882,000)
Increase (Decrease) in Cash	175,074	211,448	68,700	(1,139,100)

City of Duluth Minnesota - 2025 Budget

Clean Water Fund Estimated Unrestricted Cash Balance

<u>OPERATING FUND</u>	<u>2024 Budget</u>	<u>2024 Projected</u>	<u>2025 Proposed</u>
ESTIMATED OPERATING INCOME (LOSS)	644,300	893,900	(824,000)
<u>Other Sources of Cash</u>			
Depreciation and Amortization	566,900	566,900	566,900
Total Other Sources of Cash	566,900	566,900	566,900
<u>Other Uses of Cash</u>			
Bond Principal Payments	1,142,500	1,142,500	882,000
Total Other Uses of Cash	1,142,500	1,142,500	882,000
INCREASE (DECREASE) IN CASH	68,700	318,300	(1,139,100)
ESTIMATED UNRESTRICTED CASH AND DEBT SERVICE CASH - BEGINNING	1,076,604	1,076,604	1,394,904
ESTIMATED UNRESTRICTED CASH AND DEBT SERVICE CASH - ENDING	1,145,304	1,394,904	255,804

City of Duluth Minnesota - 2025 Budget

Clean Water Surcharge Fund

532

Revenue Detail	2022 Actual	2023 Actual	2024 Budget	2025 Proposed
OPERATING REVENUES				
4836 I & I Surcharge	6,965	7,198	8,000	-
4837 Clean Water Surcharge	1,642,912	1,642,552	1,650,000	-
TOTAL	1,649,877	1,649,750	1,658,000	-
NON-OPERATING REVENUES				
4601 Change in Fair Value Investments	(11,460)	2,709	-	-
TOTAL	(11,460)	2,709	-	-
TOTAL REVENUE	1,638,417	1,652,459	1,658,000	-

City of Duluth Minnesota - 2025 Budget

Clean Water Surcharge Fund

532

Expense Detail	2022 Actual	2023 Actual	2024 Budget	2025 Proposed
OPERATING EXPENSES				
5420 Depreciation	566,872	566,871	566,900	566,900
5427 Credit Card Commissions	5,940	4,368	4,000	-
5432 Uncollectible Accounts	2,252	2,236	4,000	-
5434 Grants & Awards	217,840	251,840	400,000	250,000
5611 Bond Interest	54,638	38,003	27,500	7,100
5700 Transfers to Sewer Fund	11,300	11,300	11,300	-
TOTAL	858,842	874,618	1,013,700	824,000

City of Duluth Minnesota - 2025 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	2022 Actual	2023 Actual	2024 Budget	2025 Proposed
REVENUE				
Operating	7,881,324	7,643,222	7,577,500	9,428,800
Non-Operating	(49,072)	192,363	1,000	1,000
	7,832,252	7,835,585	7,578,500	9,429,800
EXPENSES				
Personal Services	2,420,831	2,869,279	3,240,000	3,265,300
Supplies	257,606	286,655	428,700	410,900
Other Services and Charges	731,793	1,307,169	965,500	1,212,600
Depreciation	453,529	444,281	528,700	585,100
Miscellaneous	26,816	24,217	28,900	28,900
Interfund Transfers	545,534	547,400	552,400	598,000
	4,436,109	5,479,001	5,744,200	6,100,800
ESTIMATED OPERATING INCOME (LOSS)	3,396,143	2,356,584	1,834,300	3,329,000
Other Sources of Cash	487,583	752,380	528,700	585,100
Other Uses of Cash	(973,981)	(1,582,191)	(3,222,400)	(5,732,000)
Increase (Decrease) in Cash	2,909,745	1,526,773	(859,400)	(1,817,900)

City of Duluth Minnesota - 2025 Budget

Stormwater Fund Estimated Unrestricted Cash Balance

OPERATING FUND	2024 Budget	2024 Projected	2025 Proposed
ESTIMATED OPERATING INCOME (LOSS)	1,834,300	2,883,632	3,329,000
<u>Other Sources of Cash</u>			
Depreciation and Amortization	528,700	489,000	585,100
Due from Other Funds	-	74,863	-
Special Assessment Principal	-	1,383	-
Total Other Sources of Cash	528,700	565,246	585,100
<u>Other Uses of Cash</u>			
Due to Other Funds	-	134,698	-
Capital Improvements from Current Revenues	2,920,000	2,800,000	5,200,000
Capital Equipment Purchases	302,400	365,000	532,000
Total Other Uses of Cash	3,222,400	3,299,698	5,732,000
INCREASE (DECREASE) IN CASH	(859,400)	149,180	(1,817,900)
ESTIMATED UNRESTRICTED CASH AND DEBT SERVICE CASH - BEGINNING	7,412,518	7,412,518	7,561,698
ESTIMATED UNRESTRICTED CASH AND DEBT SERVICE CASH - ENDING	6,553,118	7,561,698	5,743,798

City of Duluth Minnesota - 2025 Budget

Stormwater Fund

535

Revenue Detail	2022 Actual	2023 Actual	2024 Budget	2025 Proposed
OPERATING REVENUES:				
4170 Miscellaneous Permits & Licenses	35,625	34,350	20,000	20,000
4636 Sale of Materials	894	1,235	3,000	1,500
4700 Other Sources	4,829	-	-	-
4802 Interest Earned on Customer Accounts	16,707	16,329	10,000	10,000
4805 Reimbursements	1,376	1,897	2,000	2,000
4835 Stormwater Revenues	7,819,848	7,586,378	7,540,000	9,392,800
4851 Interest - Other Sources	2,045	3,033	2,500	2,500
TOTAL OPERATING REVENUES	7,881,324	7,643,222	7,577,500	9,428,800
NON-OPERATING REVENUES:				
4209 Direct Federal Grants, Capital	-	24,327	-	-
4220 State of Minnesota, Operating	20,509	79,481	-	-
4601 Change in Fair Value Investments	(69,581)	17,937	-	-
4730 Interfund Transfers In	-	70,618	-	-
4853 Gain/Loss-Sale of Fixed Assets	-	-	1,000	1,000
TOTAL NON-OPERATING REVENUES	(49,072)	192,363	1,000	1,000
TOTAL REVENUE	7,832,252	7,835,585	7,578,500	9,429,800

City of Duluth Minnesota - 2025 Budget

Director's Office

535-500-1900

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

Expense Detail	2022 Actual	2023 Actual	2024 Budget	2025 Proposed
PERSONAL SERVICES				
5100 Permanent Employees - Regular	93,016	92,590	95,800	83,200
5101 Permanent Employees - Overtime	961	2,263	-	500
TOTAL	93,977	94,853	95,800	83,700
EMPLOYEE BENEFITS				
5121 P.E.R.A.	7,612	6,947	7,100	6,200
5122 F.I.C.A. Social Security	5,814	5,376	5,900	5,200
5123 F.I.C.A. Medicare	1,309	1,327	1,400	1,200
5125 Dental Insurance	407	396	400	300
5126 Life Insurance	273	270	200	300
5127 Health Care Savings	3,824	2,702	1,600	1,300
5130 Cafeteria Plan Benefits	18,019	22,093	25,200	21,700
5133 Health or Fitness Program	24	96	-	-
TOTAL	37,282	39,207	41,800	36,200
OPERATING EXPENSES				
5241 Small Equipment	145	248	200	500
5320 Data Services	-	58	100	100
5321 Telephone	279	290	300	300
5331 Training Expense	796	726	600	1,100
5335 Mileage Reimbursement-Local	203	10	200	200
5356 Copier, Printer Lease & Spplies	79	77	100	100
TOTAL	1,502	1,409	1,500	2,300
1900 TOTAL - DIRECTOR'S OFFICE	132,761	135,469	139,100	122,200

City of Duluth Minnesota - 2025 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	2022 Actual	2023 Actual	2024 Budget	2025 Proposed
OPERATING EXPENSES				
5420 Depreciation	453,529	444,281	528,700	585,100
5535 Improvements (Non-Capital)	158,628	390,119	20,000	16,000
5540 Equipment (Non-Capital)	5,256	9,420	6,600	-
5611 Bond Interest	378	-	-	-
5613 Interest from Amortization	(570)	-	-	-
5700 Interfund Transfers Out To General Fund	-	-	45,000	45,000
TOTAL	617,221	843,820	600,300	646,100
NON-OPERATING EXPENSES				
5533 Capital Improvements - Revenue	538,251	1,293,693	2,920,000	5,200,000
5580 Capital Equipment	48,227	71,478	302,400	532,000
TOTAL	586,478	1,365,171	3,222,400	5,732,000
1905 TOTAL - CAPITAL	1,203,699	2,208,991	3,822,700	6,378,100

City of Duluth Minnesota - 2025 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	2022 Actual	2023 Actual	2024 Budget	2025 Proposed
PERSONAL SERVICES				
5100 Permanent Employees - Regular	65,763	71,674	73,300	51,000
5101 Permanent Employees - Overtime	2,292	1,924	2,000	1,500
5118 Meal Allowance	53	35	-	-
TOTAL	68,108	73,633	75,300	52,500
EMPLOYEE BENEFITS				
5121 P.E.R.A.	4,710	5,317	5,500	3,800
5121 P.E.R.A., GASB 68	38,733	33,519	-	-
5122 F.I.C.A. Social Security	4,114	4,406	4,700	3,300
5123 F.I.C.A. Medicare	962	1,030	1,100	800
5125 Dental Insurance	421	485	500	300
5126 Life Insurance	292	330	200	300
5127 Health Care Savings	4,119	1,181	1,200	800
5130 Cafeteria Plan Benefits	14,740	19,964	21,600	9,300
5133 Health or Fitness Program	34	30	-	-
5134 Other Post Retirement Benefits	(156,279)	(60,666)	-	-
5135 Retiree Health Insurance	15,060	16,296	32,400	32,400
5151 Worker's Compensation	24,000	28,100	28,100	28,100
TOTAL	(49,094)	49,992	95,300	79,100
OPERATING EXPENSES				
5200 Office Supplies	142	2	-	-
5205 Safety & Training Materials	228	348	600	600
5211 Cleaning and Janitorial Supplies	2,994	3,414	4,300	5,000
5218 Uniforms	162	-	100	-
5241 Small Equipment	495	676	1,700	3,800
5301 Auditing Services	1,331	1,441	1,600	1,500
5305 Medical Services/Testing Fees	925	1,044	1,500	1,500
5310 Contract Services	420	240	2,500	10,000
5320 Data Services	7,597	6,582	7,300	7,400
5321 Telephone	1,162	1,196	1,300	1,300
5331 Training Expenses	782	1,071	1,800	900
5335 Mileage Reimbursement - Local	180	-	500	-

City of Duluth Minnesota - 2025 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	2022	2023	2024	2025
	Actual	Actual	Budget	Proposed
5356 Copier, Printer Lease & Supplies	2,596	3,720	4,500	4,500
5360 Insurance	15,100	13,300	13,300	13,300
5381 Electricity	14,624	14,105	16,500	16,500
5382 Water & Gas	12,384	10,112	12,400	12,400
5384 Refuse Disposal	5,965	6,710	7,000	7,000
5401 Building Repair & Maintenance	5,821	6,142	4,200	4,500
5404 Equipment/Machinery Repair & Mtc	-	158	-	-
5414 Software Lic & Mtc Agreements	33,179	35,355	35,500	38,000
5433 Dues & Subscription	18	-	-	-
5441 Other Services and Charges	5,336	331,553	183,400	303,400
5450 Laundry	1,414	889	1,500	1,500
5493 Cost Allocation Charges	196,800	196,800	205,200	281,000
5700 Transfer to General Fund	53,850	55,900	507,400	553,000
TOTAL	363,505	690,758	1,014,100	1,267,100
1915 TOTAL - UTILITY EXPENSE	382,519	814,383	1,184,700	1,398,700

City of Duluth Minnesota - 2025 Budget

Engineering

535-500-1930

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

Expense Detail	2022 Actual	2023 Actual	2024 Budget	2025 Proposed
PERSONAL SERVICES				
5100 Permanent Employees - Regular	498,231	571,226	692,700	648,000
5101 Permanent Employees - Overtime	18,013	20,343	23,000	20,000
5103 Temporary Wages	629	613	2,700	2,700
5118 Meal Allowance	341	267	600	600
TOTAL	517,214	592,449	719,000	671,300
EMPLOYEE BENEFITS				
5121 P.E.R.A.	37,989	42,589	53,100	49,500
5122 F.I.C.A. Social Security	30,741	35,597	44,500	41,600
5123 F.I.C.A. Medicare	7,189	8,324	10,400	9,700
5125 Dental Insurance	2,265	2,593	3,300	3,200
5126 Life Insurance	1,542	1,785	1,500	2,600
5127 Health Care Savings	22,054	20,400	13,200	15,100
5130 Cafeteria Plan Benefits	113,368	126,563	202,300	177,800
5133 Health or Fitness Program	258	144	-	-
5141 Unemployment Compensation	3,302	-	-	-
5159 Project Benefits (Contra-Account)	(13,899)	(20,926)	-	-
TOTAL	204,809	217,069	328,300	299,500
OPERATING EXPENSES				
5200 Office Supplies	177	478	400	400
5201 Computer Supplies	259	483	300	200
5203 Paper, Stationery and Forms	184	395	200	200
5205 Safety & Training Materials	24	89	400	400
5212 Motor Fuel	5,109	4,262	4,000	4,500
5218 Uniforms	990	1,575	1,000	1,200
5219 Other Miscellaneous Supplies	61	614	-	-
5240 Small Tools	308	23	400	400
5241 Small Equipment	-	242	2,600	-
5242 Survey Equipment and Supplies	710	1,565	5,900	6,200
5303 Engineering Services	-	-	25,600	25,600
5320 Data Services	2,108	1,607	2,200	3,600
5321 Telephone	1,796	2,127	2,400	2,400

City of Duluth Minnesota - 2025 Budget

Engineering

535-500-1930

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

Expense Detail	2022 Actual	2023 Actual	2024 Budget	2025 Proposed
5322 Postage	-	38	200	300
5331 Training Expenses	3,746	1,494	5,300	9,800
5335 Mileage Reimbursement	1,404	1,096	1,500	1,500
5355 Printing and Copying	180	90	300	300
5356 Copier, Printer Lease & Splies	357	163	300	300
5404 Equipment Maintenance Repair	127	241	2,000	2,000
5409 Fleet Services	2,637	4,034	4,800	4,700
5411 Land Rental/Easements	-	100	-	-
5414 Software Lic & Mtc Agreements	19,476	15,688	17,100	23,000
5433 Dues and Subscriptions	132	-	5,700	8,200
5435 Books and Pamphlets	10	-	-	-
5438 Licenses	172	325	100	-
5441 Other Services and Charges	6,758	17,887	37,200	49,200
5486 One Call system	3,015	3,277	4,500	4,500
Interfund Transfers Out To Special				
5700 Revenue Funds	184	-	-	-
TOTAL	49,924	57,893	124,400	148,900
1930 TOTAL - ENGINEERING	771,947	867,411	1,171,700	1,119,700

City of Duluth Minnesota - 2025 Budget

Customer Service

535-500-1940

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

Expense Detail	2022 Actual	2023 Actual	2024 Budget	2025 Proposed
PERSONAL SERVICES				
5100 Permanent Employees - Regular	160,522	162,161	176,000	176,400
5101 Permanent Employees - Overtime	849	854	800	800
5118 Meal Allowance	2	-	-	-
TOTAL	161,373	163,015	176,800	177,200
EMPLOYEE BENEFITS				
5121 P.E.R.A.	11,983	11,846	13,000	13,100
5122 F.I.C.A. Social Security	9,430	9,491	11,000	11,000
5123 F.I.C.A. Medicare	2,205	2,219	2,600	2,600
5125 Dental Insurance	971	930	1,000	1,100
5126 Life Insurance	657	636	500	900
5127 Health Care Savings	3,945	3,665	3,200	3,200
5130 Cafeteria Plan Benefits	45,858	48,999	56,700	58,400
5133 Health or Fitness Program	12	40	-	-
TOTAL	75,061	77,826	88,000	90,300
OPERATING EXPENSES				
5200 Office Supplies	220	158	600	600
5201 Computer Supplies	6	-	400	400
5241 Small Equipment	652	241	800	800
5310 Contract Services	13,639	12,482	16,200	17,400
5320 Data Services	92	80	200	200
5321 Telephone	234	213	400	300
5322 Postage	28,674	30,159	28,900	31,900
5331 Training Expense	377	2,704	3,000	3,700
5339 Armored Pickup	1,953	-	-	-
5355 Printing & Copying	321	339	300	400
5356 Copier, Printer Lease & Supplies	369	422	500	900
5404 Equipment Repair & Maintenance	92	100	100	100
5427 Credit Card Commission	22,822	20,864	56,000	56,000
5432 Uncollectible Accounts	13,024	2,963	4,900	4,900
5441 Other Services & Charges	71	275	100	100
TOTAL	82,546	71,000	112,400	117,700
1940 TOTAL - CUSTOMER SERVICES	318,980	311,841	377,200	385,200

City of Duluth Minnesota - 2025 Budget

Utility Operations

535-500-1945

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

Expense Detail	2022 Actual	2023 Actual	2024 Budget	2025 Proposed
PERSONAL SERVICES				
5100 Permanent Employees - Regular	852,721	1,002,110	967,600	859,000
5101 Permanent Employees - Overtime	42,447	53,707	60,000	60,000
5103 Other Wages	13,383	9,681	34,600	35,000
5111 Long-Term Disability Wages	94	-	-	-
5118 Meal Allowance	923	1,163	1,800	1,800
TOTAL	909,568	1,066,661	1,064,000	955,800
EMPLOYEE BENEFITS				
5121 P.E.R.A.	63,899	76,877	76,200	68,000
5122 F.I.C.A. Social Security	54,114	64,101	66,900	59,200
5123 F.I.C.A. Medicare	12,655	14,990	15,400	13,800
5125 Dental Insurance	4,876	5,715	5,600	5,500
5126 Life Insurance	3,333	3,932	2,600	4,500
5127 Health Care Savings	19,535	28,099	21,300	15,600
5130 Cafeteria Plan Benefits	243,491	299,056	367,700	299,000
5141 Unemployment Compensation	630	1,804	-	-
TOTAL	402,533	494,574	555,700	465,600
OPERATING EXPENSES				
5200 Office Supplies	1,296	1,017	1,300	1,300
5201 Computer Supplies/Software	170	245	600	500
5205 Safety & Training Materials	1,946	3,415	4,600	4,600
5210 Plant Operating Supplies	13,021	18,876	16,100	16,800
5212 Motor Fuels	47,034	45,800	61,000	54,000
5218 Uniforms	6,496	6,543	7,900	7,300
5219 Other Miscellaneous Supplies	2,612	4,285	3,000	4,000
5220 Repair and Maintenance Supplies	1,642	1,543	7,000	7,100
5222 Blacktop	16,443	7,927	10,400	10,500
5224 Gravel and Other Maintenance Materials	47,888	48,135	37,600	22,300
5227 Utility Maintenance Supplies	90,299	127,611	241,300	241,300
5240 Small Tools	13,313	4,715	5,500	7,500
5241 Small Equipment	2,580	1,730	8,500	8,500

City of Duluth Minnesota - 2025 Budget

Utility Operations

535-500-1945

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

Expense Detail	2022 Actual	2023 Actual	2024 Budget	2025 Proposed
5310 Contract Services	1,004	3,719	25,000	25,000
5320 Data Services	3,094	2,886	3,400	3,500
5321 Telephone	1,345	1,166	1,400	1,400
5331 Training Expense	2,903	3,924	5,500	4,300
5333 Freight and Delivery Charges	1,197	751	1,500	1,000
5335 Mileage Reimbursement	2,135	2,361	4,000	3,000
5355 Printing & Copying	18	74	9,000	9,000
5356 Copier, Printer Lease & Supplies	-	79	600	400
5384 Refuse Disposal	17,863	15,006	23,500	23,500
5404 Equipment/Maintenance Repair	425	5,991	6,100	6,100
5409 Fleet Services	120,909	131,536	113,000	136,000
5414 Software Lic & Mtc Agreements	1,250	1,250	1,300	1,300
5415 Vehicle/Equip Rent	4,997	6,132	10,500	10,500
5433 Dues and Subscriptions	2,510	1,984	3,500	4,200
5441 Other Services & Charges	1,344	1,608	34,000	34,000
5450 Laundry	3,346	3,033	4,400	4,500
5700 Transfer to General Fund	491,500	491,500	-	-
TOTAL	900,580	944,842	651,500	653,400
1945 TOTAL - UTILITY OPERATIONS	2,212,681	2,506,077	2,271,200	2,074,800

City of Duluth Minnesota - 2025 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	2022 Actual	2023 Actual	2024 Budget	2025 Proposed
PERSONAL SERVICES				
5100 Permanent Employees - Regular	-	-	-	241,400
5101 Permanent Employees - Overtime	-	-	-	10,000
TOTAL	-	-	-	251,400
EMPLOYEE BENEFITS				
5121 P.E.R.A.	-	-	-	18,500
5122 F.I.C.A. Social Security	-	-	-	15,600
5123 F.I.C.A. Medicare	-	-	-	3,600
5125 Dental Insurance	-	-	-	1,300
5126 Life Insurance	-	-	-	1,100
5127 Health Care Savings	-	-	-	4,600
5130 Cafeteria Plan Benefits	-	-	-	58,000
TOTAL	-	-	-	102,700
1945 TOTAL - UTILITY OPERATIONS	-	-	-	354,100

City of Duluth Minnesota - 2025 Budget

Steam Utility Fund

540

The Steam Utility Fund is a self supporting enterprise fund which accounts for the generation and distribution of steam. The major source of revenues is in metered sales to customers. Major categories of expense include purchased power, water and chemicals, and fuel. Presented below is a tabular summary of the major categories of revenues and expenses over a four year period.

Estimated Income and Expense	2022 Actual	2023 Actual	2024 Budget	2025 Proposed
REVENUE				
Operating	10,765,444	8,989,464	10,996,700	10,999,900
Non-Operating	8,095,328	688,322	-	-
	18,860,772	9,677,786	10,996,700	10,999,900
EXPENSES				
Supplies	5,686,409	3,517,148	4,527,100	4,443,500
Other Services and Charges	3,763,786	3,920,896	4,418,800	4,345,200
Depreciation	1,631,470	1,693,501	1,800,000	1,764,000
Miscellaneous	716,416	655,741	867,800	1,095,200
Interfund Transfers	164,600	214,571	210,000	210,000
	11,962,681	10,001,857	11,823,700	11,857,900
ESTIMATED OPERATING INCOME/(LOSS)	6,898,091	(324,071)	(827,000)	(858,000)
Other Sources of Cash	1,726,218	4,912,388	1,781,500	4,518,500
Other Uses of Cash	(8,145,916)	(5,247,749)	(3,005,000)	(4,045,000)
Increase (Decrease) in Cash	478,393	(659,432)	(2,050,500)	(384,500)

City of Duluth Minnesota - 2025 Budget

Steam Utility Fund Estimated Cash Balance

OPERATING FUND	2024 Budget	2024 Projected	2025 Proposed
ESTIMATED OPERATING INCOME (LOSS)	(827,000)	(446,100)	(858,000)
<u>Other Sources of Cash</u>			
Bond Issuance	-	4,095,559	2,800,000
Depreciation and Amortization	1,781,500	1,766,800	1,718,500
Due from Other Funds	-	18,735	-
Total Other Sources of Cash	1,781,500	5,881,094	4,518,500
<u>Other Uses of Cash</u>			
Due to Other Funds	-	691,800	-
Capital Improvements	1,845,000	1,241,300	600,000
Capital Improvements - Bond Financing	-	-	2,250,000
Bond Principal Payments	1,160,000	1,160,000	1,195,000
Total Other Uses of Cash	3,005,000	3,093,100	4,045,000
INCREASE (DECREASE) IN CASH	(2,050,500)	2,341,894	(384,500)
ESTIMATED UNRESTRICTED CASH AND DEBT SERVICE CASH-BEGINNING	-	-	2,341,894
ESTIMATED UNRESTRICTED CASH AND DEBT SERVICE CASH-ENDING	(2,050,500)	2,341,894	1,957,394

City of Duluth Minnesota - 2025 Budget

Steam Utility Fund

540

Revenue Detail	2022 Actual	2023 Actual	2024 Budget	2025 Proposed
OPERATING REVENUES:				
4654 Other Reimbursements	36,909	-	-	-
4802 Interest Earned on Customer Accts	8,515	8,192	9,000	9,000
4809 Misc Non-Operating Income	14,432	16,960	12,000	21,600
4840 Energy Charge	5,208,256	3,267,680	5,090,700	4,771,800
4842 Capacity Charge	4,397,117	4,899,977	5,312,000	5,625,000
4843 Steam Repair - Labor	8,056	26,630	12,000	12,000
4844 Steam Repair - Materials	5,247	8,735	12,000	12,000
4845 Hot Water Sales	486,669	230,899	138,500	139,400
4846 Chilled Water Capacity Charge	198,253	198,253	117,400	105,500
4847 Chilled Water Energy Charge	228,266	150,865	66,800	45,600
4858 Infrastructure Charge	173,724	181,273	226,300	258,000
TOTAL OPERATING REVENUES	10,765,444	8,989,464	10,996,700	10,999,900
MISCELLANEOUS REVENUES:				
4220 Minnesota Grants - Capital	8,039,082	599,656	-	-
4601 Earnings on Investments	(7,145)	-	-	-
4720 Gain/Loss on Sale Capital Assets	-	2,758	-	-
4855 DECC Capacity Charge	63,391	85,908	-	-
TOTAL MISCELLANEOUS REVENUES	8,095,328	688,322	-	-
TOTAL REVENUE	18,860,772	9,677,786	10,996,700	10,999,900

City of Duluth Minnesota - 2025 Budget

Steam Utility Fund

540

Expense Detail by Division	2022 Actual	2023 Actual	2024 Budget	2025 Proposed
1490 Production	5,710,065	3,578,599	5,204,300	4,869,100
1491 Chiller Production	69,814	120,993	41,200	148,200
1492 Production Maintenance	157,432	231,772	229,800	229,800
1493 Transmission & Distribution	312,222	180,778	283,000	350,000
1494 Customer Accounting	40,000	6,874	6,000	6,200
1495 Administration & General	5,347,802	5,585,979	5,582,700	5,647,600
1497 Hot Water	16,196	16,065	21,000	22,000
1499 Debt Service & Capital	309,150	280,797	455,700	585,000
TOTAL EXPENSES	11,962,681	10,001,857	11,823,700	11,857,900

City of Duluth Minnesota - 2025 Budget

Production

540-1490

Records fuel, water, electric and other direct costs associated with the operation of the boilers and production of steam.

Expense Detail	2022 Actual	2023 Actual	2024 Budget	2025 Proposed
5216 Chemicals	64,476	66,976	53,000	57,000
5220 Repair and Mtc Supplies	3,430	3,828	-	-
5381 Electricity	110,491	77,700	103,000	216,000
5382 Water, Gas and Sewer	221,276	227,665	240,000	224,000
5383 Natural Gas	5,224,587	3,151,183	4,055,000	3,979,100
5384 Refuse Disposal	2,173	2,813	-	-
5385 Oil	14,880	8,959	34,400	35,500
5387 Coal	63,051	25,947	98,400	101,700
5388 Ash Handling	1,251	733	12,900	13,000
5391 Purchased Hot Water	4,450	12,795	607,600	242,800
1490 TOTAL - PRODUCTION	5,710,065	3,578,599	5,204,300	4,869,100

City of Duluth Minnesota - 2025 Budget

Chiller Production

540-1491

Records the variable cost of producing and distributing chilled water.

Expense Detail	2022 Actual	2023 Actual	2024 Budget	2025 Proposed
5216 Chemicals	(56)	2,707	8,000	1,500
5220 Repair & Mntc Supplies	7,878	4,954	5,500	2,000
5310 Contract Services	19,537	70,820	11,000	128,000
5381 Electricity	35,297	37,441	12,300	12,300
5382 Water, Gas & Sewer	7,158	5,071	4,400	4,400
1491 TOTAL - PRODUCTION	69,814	120,993	41,200	148,200

City of Duluth Minnesota - 2025 Budget

Production Maintenance

540-1492

Division operates, maintains and improves the steam distribution system to provide an adequate, reliable, and safe supply of steam to customers. It inspects the customer's equipment and assists in maintaining their steam utilization equipment.

Expense Detail	2022 Actual	2023 Actual	2024 Budget	2025 Proposed
5205 Safety Equipment & Supplies	2,687	12,310	4,800	4,800
5220 Repair Materials & Supplies	138,535	149,446	141,000	141,000
5310 Contract Services	16,210	70,016	84,000	84,000
1492 TOTAL - PRODUCTION MAINTENANCE	157,432	231,772	229,800	229,800

City of Duluth Minnesota - 2025 Budget

Transmission & Distribution

540-1493

Provides the materials, supplies, and contractual services when required for the operation of the distribution system, involving fourteen miles of piping, 105 manholes, and 200 customers.

Expense Detail	2022 Actual	2023 Actual	2024 Budget	2025 Proposed
5220 Repair Materials & Supplies	180,539	97,960	156,000	150,000
5310 Contract Services	131,231	77,936	127,000	200,000
5409 Fleet Services Charges	452	4,882	-	-
1493 TOTAL - TRANSMISSIONS & DISTRIBUTION	312,222	180,778	283,000	350,000

City of Duluth Minnesota - 2025 Budget

Customer Accounting

540-1494

Supports the department's operations by billing promptly and accurately for services provided. Collects, deposits, and accounts for all revenues.

Expense Detail	2022 Actual	2023 Actual	2024 Budget	2025 Proposed
5200 Office Supplies	-	656	-	-
5322 Postage	-	218	-	200
5432 Uncollectible Accounts	40,000	6,000	6,000	6,000
1494 TOTAL - CUSTOMER ACCOUNTING	40,000	6,874	6,000	6,200

City of Duluth Minnesota - 2025 Budget

Administration & General

540-1495

Manages the Duluth Steam Cooperative and administers the auditing expense, insurance, depreciation, in lieu of tax, and the Duluth Steam District management contract.

Expense Detail	2022 Actual	2023 Actual	2024 Budget	2025 Proposed
5200 Office Supplies	3,893	3,904	2,400	2,400
5301 Audit Fees	1,996	2,506	2,500	5,000
5307 Management Contract	3,299,787	3,282,626	3,323,500	3,433,000
5319 Other Professional Services	6,220	45,541	4,000	4,800
5321 Telephone Service	5,370	5,577	6,000	6,000
5322 Postage	1,298	360	1,300	600
5331 Travel/Training	-	-	1,200	1,300
5340 Advertising & Promotion	9,635	5,952	2,300	3,200
5361 General Liability Boiler Insurance	114,166	219,014	111,800	92,300
5384 Refuse Disposal	-	-	2,300	-
5415 Vehicle/Equip Rent (Short-term)	9,802	8,004	3,000	3,000
5420 Depreciation	1,631,470	1,693,501	1,800,000	1,764,000
5433 Dues & Subscription	7,205	5,913	6,000	3,600
5438 Licenses Operating	25,077	20,829	25,700	22,200
5441 Other Services & Charges	13,211	12,457	14,400	14,400
5443 Board & Meeting Expenses	872	724	1,800	1,800
5480 Payment in Lieu of Taxes	164,600	214,571	210,000	210,000
5493 Cost Allocation	53,200	64,500	64,500	80,000
1495 TOTAL - ADMINISTRATION & GENERAL	5,347,802	5,585,979	5,582,700	5,647,600

City of Duluth Minnesota - 2025 Budget

Hot Water

540-1497

Costs including chemicals, electricity, and steam used to produce hot water used in the Canal Park hot water loop.

Expense Detail	2022 Actual	2023 Actual	2024 Budget	2025 Proposed
5216 Chemicals	(2,611)	(5,603)	3,000	4,000
5220 Repair & Maintenance Supplies	-	2,880	-	-
5310 Contract Services	-	680	-	-
5381 Electricity	18,164	18,108	18,000	18,000
5441 Other Services & Charges	643	-	-	-
1497 TOTAL - HOT WATER	16,196	16,065	21,000	22,000

City of Duluth Minnesota - 2025 Budget

Debt Service & Capital

540-1499

Costs to pay the interest expense on the outstanding bond issues and the DEDA storefront loan and capital improvement costs.

Expense Detail	2022 Actual	2023 Actual	2024 Budget	2025 Proposed
OPERATING EXPENSES				
5611 Bond Interest	326,347	297,308	267,000	629,500
5612 Other Debt Interest	-	-	160,300	-
5620 Fiscal Agents Fee	1,237	1,950	900	1,000
5621 Bond Issuance/Discount Fees	-	-	46,000	-
5622 Bond Amortization	(18,434)	(18,461)	(18,500)	(45,500)
TOTAL	309,150	280,797	455,700	585,000
NON-OPERATING EXPENSES				
5530 Capital Improvements	594,883	3,513,522	1,845,000	600,000
5530 Capital Improvements - Bond Financing	518,839	-	-	2,250,000
5530 Capital Improvements - Revenue				
5530 Financing	3,495,925	273,890	-	-
TOTAL	4,609,647	3,787,412	1,845,000	2,850,000
1499 TOTAL - DEBT SERVICE & CAPITAL	4,918,797	4,068,209	2,300,700	3,435,000

City of Duluth Minnesota - 2025 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.

	2022 Actual	2023 Actual	2024 Budget	2025 Proposed
FUND BALANCE - JANUARY 1	(1,118,240)	461,039	889,649	744,749
REVENUES				
Participation from Other Funds	3,800,400	2,968,868	3,111,200	3,281,140
Charges for Services	4,887,186	4,711,523	5,325,800	5,653,600
Miscellaneous	860,779	153,998	59,200	61,800
TOTAL REVENUES	9,548,365	7,834,389	8,496,200	8,996,540
EXPENSES				
Personal Services	2,963,762	2,856,477	3,531,700	3,335,100
Other Expenditures	4,760,949	4,486,923	4,667,500	5,038,910
Claims	244,376	62,379	441,900	490,460
TOTAL EXPENSES	7,969,087	7,405,779	8,641,100	8,864,470
FUND BALANCE - DECEMBER 31	461,039	889,649	744,749	876,819

City of Duluth Minnesota - 2025 Budget

Self-Insurance - Workers' Compensation

605

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.

	2022 Actual	2023 Actual	2024 Budget	2025 Proposed
FUND BALANCE - JANUARY 1	(1,254,839)	279,826	791,592	703,892
REVENUES				
Transfer from City Funds				
- General	2,736,000	2,100,000	2,075,500	2,275,500
- Public Utility	236,100	251,800	270,100	269,400
Other Reimbursements	787,070	70,868	59,200	61,800
TOTAL REVENUES	3,759,170	2,422,668	2,404,800	2,606,700
EXPENSES				
Personal Services	1,167,717	1,036,380	1,574,200	1,323,100
Claims: Workers' Compensation	324,514	33,948	310,800	322,000
Other Services and Charges	732,274	840,574	607,500	701,600
TOTAL EXPENSES	2,224,505	1,910,902	2,492,500	2,346,700
FUND BALANCE - DECEMBER 31	279,826	791,592	703,892	963,892
BUDGETED FTE'S				
1100 Safety & Training Officer	1	1	1	1

City of Duluth Minnesota - 2025 Budget

Self-Insurance - Liabilities

610

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.

	2022 Actual	2023 Actual	2024 Budget	2025 Proposed
FUND BALANCE - JANUARY 1	797,052	802,006	686,086	628,886
REVENUES				
Transfer from City Funds				
- General	500,000	300,000	500,000	400,000
- Public Utility	180,100	170,500	136,600	204,360
- Duluth Steam	43,669	47,691	31,000	25,300
Duluth Airport	73,590	90,634	90,600	99,230
DEDA	30,941	8,243	7,400	7,350
Other Reimbursements	(16,601)	12,510	-	-
TOTAL REVENUES	811,699	629,578	765,600	736,240
EXPENSES				
Claims: Liability	(80,138)	28,431	131,100	168,460
Property/Boiler Insurance	331,003	343,044	352,900	366,580
Other Services and Charges	555,881	374,023	338,800	370,930
TOTAL EXPENSES	806,745	745,498	822,800	905,970
FUND BALANCE - DECEMBER 31	802,006	686,086	628,886	459,156

City of Duluth Minnesota - 2025 Budget

Fleet Services

660

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.

	2022 Actual	2023 Actual	2024 Budget	2025 Proposed
FUND BALANCE - JANUARY 1	(660,454)	(620,793)	(588,029)	(588,029)
REVENUES				
SALES & SERVICES (BY ACCOUNT):				
Fuel Sales	1,460,937	1,285,180	1,502,600	1,530,700
Fleet Repair Part Sales, Fleet Parts	868,385	754,857	873,400	917,200
Fleet Repair Part Sales, Sublet Part Sales	347,114	397,750	374,300	447,300
Fleet Repair Part Sales, Fleet Repair				
Services Other Cost	11,586	4,628	8,000	3,000
Fleet Repair Services, Fleet Labor	1,904,092	1,653,792	1,965,400	2,133,600
Fleet Repair Services, Sublet Labor	295,072	364,216	350,000	367,500
Fleet Fixed Costs	-	251,100	252,100	254,300
TOTAL SALES & SERVICES	4,887,186	4,711,523	5,325,800	5,653,600
SALES & SERVICES (BY FUND):				
General Fund	3,777,286	3,679,305	4,145,300	4,381,300
Parks Fund	7,444	13,209	9,600	11,400
Special Projects Fund	3,943	973	-	-
Parking Fund	7,998	16,450	12,900	19,500
Water and Gas	635,255	295,649	681,300	731,200
Sewer	243,464	295,066	242,400	247,300
Stormwater	175,689	220,357	182,800	199,200
Steam	452	185,632	-	-
Street Light Utility	35,655	4,882	51,500	63,700
TOTAL SALES & SERVICES	4,887,186	4,711,523	5,325,800	5,653,600
Other Revenue	90,311	70,620	-	-
TOTAL REVENUES	4,977,497	4,782,143	5,325,800	5,653,600
EXPENSES				
Personal Services	1,186,126	1,191,960	1,295,900	1,351,600
Benefits	609,919	628,137	661,600	660,400
Other Expenses	3,141,791	2,929,282	3,368,300	3,599,800
TOTAL EXPENSES	4,937,836	4,749,379	5,325,800	5,611,800
FUND BALANCE - DECEMBER 31	(620,793)	(588,029)	(588,029)	(546,229)

City of Duluth Minnesota - 2025 Budget

Fleet Services - Personnel Summary

660

	2022 Actual	2023 Actual	2024 Budget	2025 Proposed
1115 Manager, Fleet Services	1.00	1.00	1.00	1.00
1075 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	1.00	-
30 Heavy Equipment Mechanic	6.00	6.00	6.00	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	1.00	2.00
25 Vehicle Maintenance Technician	1.00	1.00	1.00	-
32 Fleet Services Coordinator	-	-	-	1.00
24 Fleet Services Inventory Tech I	1.00	1.00	1.00	1.00
Division Total	17.20	17.20	17.20	17.20

City of Duluth Minnesota - 2025 Budget

Fleet Services - Expense Detail

660

	2022 Actual	2023 Actual	2024 Budget	2025 Proposed
PERSONAL SERVICES				
5100 Permanent Employees - Regular	1,184,163	1,172,757	1,285,900	1,334,600
5101 Permanent Employees - Overtime	1,844	17,952	10,000	10,000
5103 Other Wages	-	-	-	7,000
5111 Long-Term Disability Wages	-	1,161	-	-
5118 Meal Allowance	120	90	-	-
TOTAL	1,186,126	1,191,960	1,295,900	1,351,600
5121 P.E.R.A.	151,676	84,510	95,300	99,700
5121 P.E.R.A., GASB 68	-	34,433	-	-
5122 F.I.C.A. Social Security	71,076	71,360	80,300	83,800
5123 F.I.C.A. Medicare	16,623	16,689	18,800	19,600
5125 Dental Insurance	6,745	6,547	6,800	7,400
5126 Life Insurance	6,519	6,250	3,100	6,000
5127 Health Care Savings Plan	28,083	42,794	26,600	22,800
5130 Cafeteria Plan Benefits	329,076	364,456	430,700	421,100
5133 Health or Fitness Program	120	-	-	-
5141 Unemployment Compensation	-	1,098	-	-
TOTAL	609,919	628,137	661,600	660,400
OTHER EXPENSES				
5200 Office Supplies	795	1,041	1,000	1,000
5201 Computer Supplies/Software	25	220	-	-
5205 Safety & Training Materials	3,075	2,996	5,000	5,000
5210 Plant/Operating Supplies	15,767	16,135	28,000	17,000
5211 Cleaning/Janitorial Supplies	-	-	-	3,000
5212 Motor Fuel	1,429,402	1,191,376	1,471,000	1,491,300
5215 Shop Materials	11,527	12,081	17,500	15,000
5218 Uniforms	1,282	500	500	3,500
5221 Equipment Repair Supplies	1,033,646	1,041,433	1,150,000	1,257,600
5240 Small Tools	6,110	7,766	8,000	10,500
5241 Small Equip-Office/Operating	-	1,355	-	-
5319 Other Professional Services	37	-	-	-
5320 Data Services	5,340	6,736	6,000	7,100
5321 Phone Service	882	1,094	1,600	1,600
5331 Travel/Training	5,386	3,779	7,500	7,500
5335 Local Mileage Reimbursement	5	154	100	100

City of Duluth Minnesota - 2025 Budget

Fleet Services - Expense Detail

660

	2022 Actual	2023 Actual	2024 Budget	2025 Proposed
5356 Copier, Printer Lease & Supplies	1,298	2,642	2,600	2,600
5381 Electricity	14,269	23,541	20,000	30,000
5382 Water, Gas and Sewer	25,719	20,918	27,000	35,000
5384 Refuse Disposal	1,036	949	1,500	1,500
5404 Equipment Repair & Maintenance	329,272	339,204	350,000	367,500
5414 Software Licenses & Maintenance	20,492	18,311	26,000	22,700
5420 Depreciation	55,955	58,612	28,700	8,300
5438 Licenses	2,466	1,801	8,000	3,000
5441 Other Services and Charges	23,807	21,189	22,000	25,000
5450 Laundry	7,998	9,249	10,000	11,000
5493 Cost Allocation Charges	146,200	146,200	176,300	273,000
TOTAL	3,141,791	2,929,282	3,368,300	3,599,800
TOTAL EXPENSES	4,937,836	4,749,379	5,325,800	5,611,800