



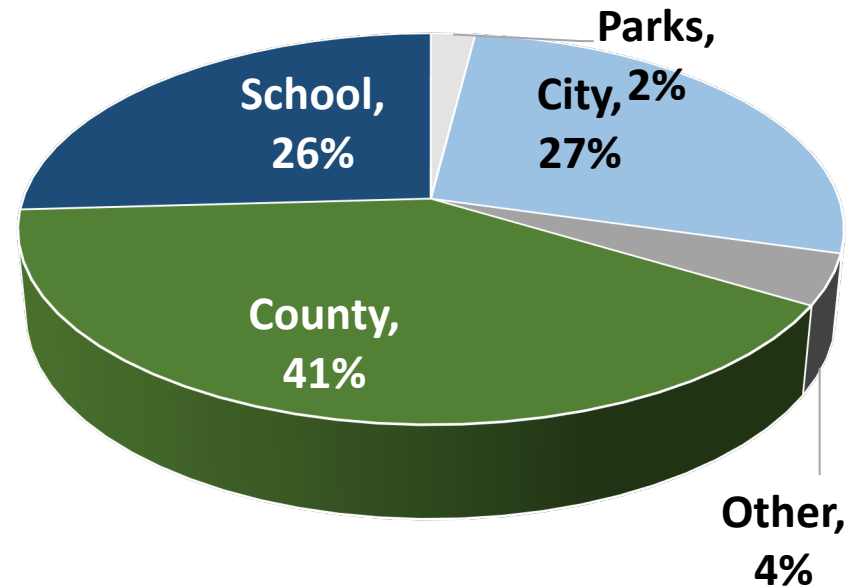
# Budget 101

# Budget 101

- City Council
  - Budget Timeline
  - Approval Authority
- Role of the City vs County
  - Function
  - Understanding the Levy & Taxation Cycle
- City Budget
  - Explaining City Funds
  - Budget Appropriation
  - Priority Based Budgeting
  - Household Budget Example
  - General Fund Breakdown
- Other Funds
- Capital Update

# City Council's Role in the Budget

- Approve Max Levy (by Sept 30)
  - Approve HRA Levy – Final Action (by Sept 30)
  - Approve DTA Levy – Resolution by Sept 30
  - Approve Parks Levy – Resolution by Sept 30
- 
- Approve Final Levy - (Dec)
  - Approve Appropriations - (Dec)
  - Approve Final DTA Levy – (Dec)
  - Approve Final Parks Levy - (Dec)



# City Council Levy Authorizations

## Duluth Housing and Redevelopment Authority (HRA)

Levy Certified by resolution September 30 – Unlike other City property tax levies which require an ordinance, this resolution completes the process to certify the final 2025 property tax levy for the Housing and Redevelopment Authority.

## Duluth Transit Authority (DTA)

Max levy certified by resolution by September 30, and ordinance certified by December 31

## Parks Referendum Levy

Voter approved levy, in order to change, has to be voter approved. The voter approved amount needs to be certified by resolution by September 30, and ordinance certified by December 31

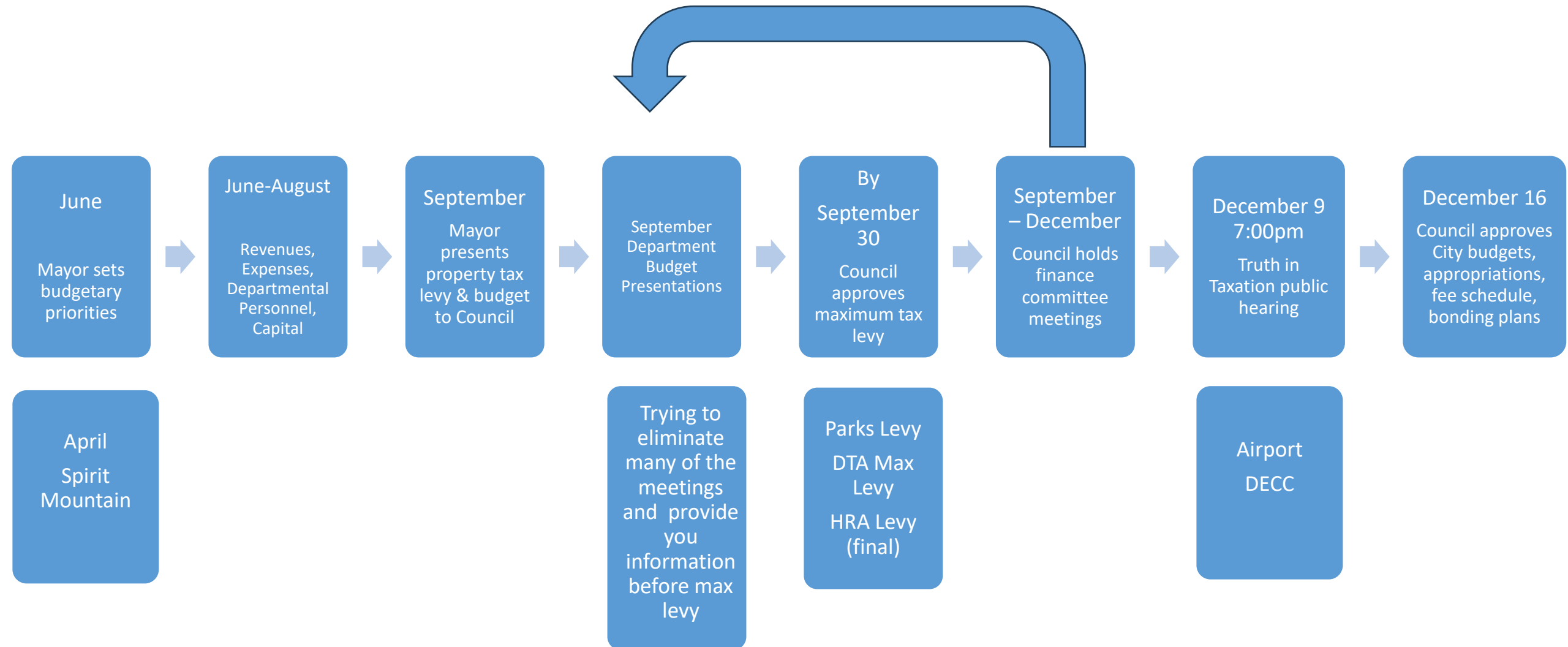
Proposed Property Taxes and Meetings by Jurisdiction for Your Property			
Contact Information	Meeting Information	Actual 2022	Proposed 2023
<b>State General Tax</b>	No public meeting	.00	.00
<b>ST LOUIS COUNTY - No Council Action</b>			
St. Louis County Admin 100 N 5th Ave W, Room 202 Duluth, MN 55802 218-726-2383 EXT 2 www.stlouiscountymn.gov	11/21/2022 7:00 PM City of Virginia Courthouse 11/28/2022 7:00 PM St. Louis County Courthouse - Duluth	1,315.31	1,187.58
<b>CITY OF DULUTH - Requires Council Action &amp; Includes Parks Referendum Levy Resolution for Max Levy by September 30 Ordinance by December 31</b>	12/05/2022 7:00 PM City Hall 411 W 1st St Duluth, MN 55802	924.10	866.15
<b>SCHOOL DISTRICT: 709 - No Council Action</b>			
Voter Approved Levies - School		139.45	117.70
Other Levies - School		738.63	656.33
ISD 709 Business Services 4316 Rice Lake RD STE 108 Duluth, MN 55811 (218)336-8704 www.isd709.org	12/20/2022 6:00 PM East HS Media Center 301 N 40th Ave E Duluth, MN 55804		
<b>Special Taxing District(s):</b>		115.51	150.24
<b>Duluth Transit Authority - Requires Council Action, Resolution for Max Levy by September 30, Ordinance by December 31</b>			
<b>Housing and Redevelopment Authority - Requires Council Action, Resolution for Max Levy by September 30</b>			
<b>Arrowhead Regional Development Commission - No Council Action</b>			
<b>St Louis County &amp; Lake Regional Railroad - No Council Action</b>			
<b>Seaway Port Authority - No Council Action</b>			
<b>Tax Increment Tax</b>		.00	.00
<b>Fiscal Disparity Tax</b>		.00	.00
- see <a href="http://www.house.leg.state.mn.us/hrd/pubs/ficaldis.pdf">www.house.leg.state.mn.us/hrd/pubs/ficaldis.pdf</a> for information on fiscal disparity tax			
<b>Total excluding any special assessments</b>		<b>3,233.00</b>	<b>2,978.00</b>

MFINTLTR

## Other Items on Duluth property tax statement that do not require Council action.

- Arrowhead Regional Development Commission (ARDC)
- St. Louis County & Lake Regional Railroad
- Seaway Port Authority
- St Louis County
- School District

# Operating Budget Timeline



# County and City Roles

- Counties are responsible for:

- Property tax assessment,
- Health and Human services
- Tax administration,
- Elections,
- Record keeping,
- Transportation,
- Planning and zoning,
- Solid waste management,
- Environment,
- Parks and water management,
- Law enforcement,
- Courts,
- Property

- Cities are responsible for:

- Police and fire protection,
- Street maintenance,
- Sewer and water, and
- Parks and recreation are traditional city services.

- Cities may choose to provide:

- Utilities,
- Sell liquor,
- Operate a hospital,
- Maintain an airport, and
- Provide ambulance service, among other options.

# City of Duluth Levy

# St Louis County Levy

## 2025 Proposed Property Tax Levy

	2024 Approved Levy	2025 Proposed Levy	Change In Levy	
<b>General Operations Levy</b>				
General Operations	\$ 29,305,129	\$ 25,547,272	\$ (3,757,857)	
Provision for Tax Delinquency	\$ 150,000	\$ 150,000	\$ -	
<b>Total General Operations Levy</b>	<b>\$ 29,455,129</b>	<b>\$ 25,697,272</b>	<b>\$ (3,757,857)</b>	
<b>Supplemental Parks Levy</b>	<b>\$ 280,000</b>	<b>\$ 280,000</b>	<b>\$ -</b>	
<b>Capital Projects Levy</b>		\$ 4,547,400	\$ 4,547,400	
Debt Service	\$ 7,564,200	\$ 7,564,200	\$ -	
Infrastructure Permanent Improvements	\$ 280,000	\$ 280,000	\$ -	
<b>Total Capital Projects Levy</b>	<b>\$ 7,844,200</b>	<b>\$ 7,844,200</b>	<b>\$ -</b>	
<b>Street Light Levy</b>	<b>\$ 2,547,200</b>	<b>\$ 2,547,200</b>	<b>\$ -</b>	
<b>Street Maintenance Levy</b>	<b>\$ 2,300,000</b>	<b>\$ 2,300,000</b>	<b>\$ -</b>	
<b>Duluth Housing Trust Fund Levy</b>	<b>\$ 182,500</b>	<b>\$ 182,500</b>	<b>\$ -</b>	
<b>Total City Property Tax Levy</b>	<b>\$ 42,609,029</b>	<b>\$ 43,398,572</b>	<b>\$ 789,543</b>	
<b>General Operations Levy Increase</b>			\$ (3,757,857)	-8.82%
<b>Capital Projects Levy</b>			\$ 4,547,400	10.67%
<b>2025 City Tax Levy Increase</b>			\$ 789,543	1.85%

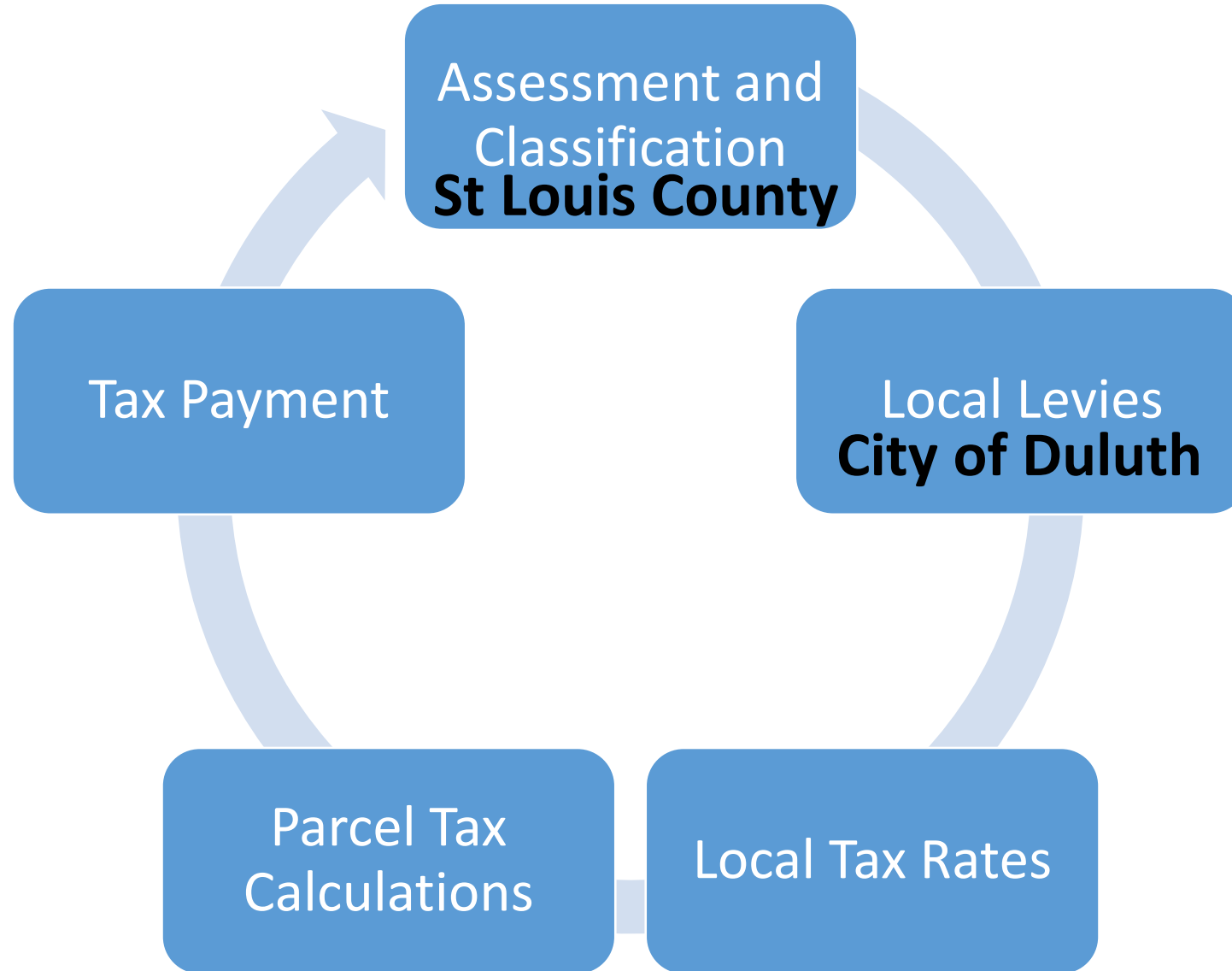
New Construction Growth  
Net Property Tax Impact After Growth

## 2024 Approved Property Tax Levy

	2023 Approved Levy	2024 Approved Levy	Change In Levy	
<b>General Operations</b>	\$ 71,262,802	\$ 69,012,017	\$ (2,250,785)	
<b>Depot</b>	\$ 332,729	\$ 848,460	\$ 515,731	
<b>Economic Development</b>	\$ 723,770	\$ 2,063,770	\$ 1,340,000	
<b>County Extension</b>	\$ 1,279,271	\$ 1,371,263	\$ 91,992	
<b>Road and Bridge Fund</b>	\$ 22,301,074	\$ 24,244,341	\$ 1,943,267	
<b>Human Services</b>	\$ 52,355,952	\$ 54,552,877	\$ 2,196,925	
<b>Capital Projects - County Facilities</b>	\$ 943,804	\$ 1,293,787	\$ 349,983	
<b>Capital Projects - Road and Bridge</b>	\$ 563,927	\$ 863,927	\$ 300,000	
<b>Capital Projects - Road and Bridge Eq</b>	6226408	6,525,940	\$ 299,532	
<b>Arrowhead Regional Library</b>	\$ 720,489	\$ 720,489	\$ -	
<b>Debt Service</b>	\$ 6,656,503	\$ 6,656,503	\$ -	
<b>Total County Property Tax Levy</b>	<b>\$ 163,366,729</b>	<b>\$ 168,153,374</b>	<b>\$ 4,786,645</b>	
<b>General Operations</b>		\$ (2,250,785)		-1.38%
<b>Depot</b>		\$ 515,731		0.32%
<b>Economic Development</b>		\$ 1,340,000		0.82%
<b>County Extension</b>		\$ 91,992		0.06%
<b>Road and Bridge Fund</b>		\$ 1,943,267		1.19%
		\$ 2,196,925		1.34%
		\$ 349,983		0.21%
		\$ 300,000		0.18%
		\$ 299,532		0.18%
		\$ -		0.00%
		\$ -		0.00%
		\$ 4,786,645		2.93%

1% for the County = \$1,681,537  
1% for the City = \$426,091

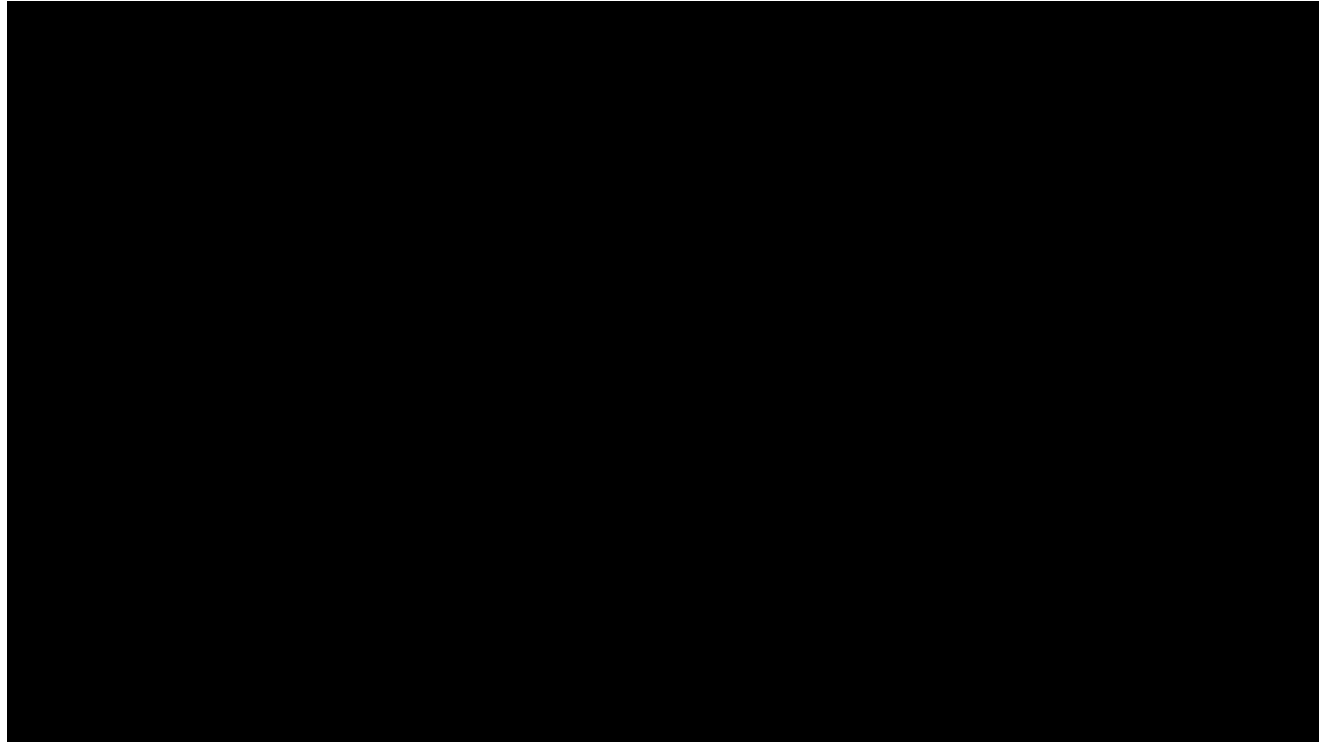
# Cycle



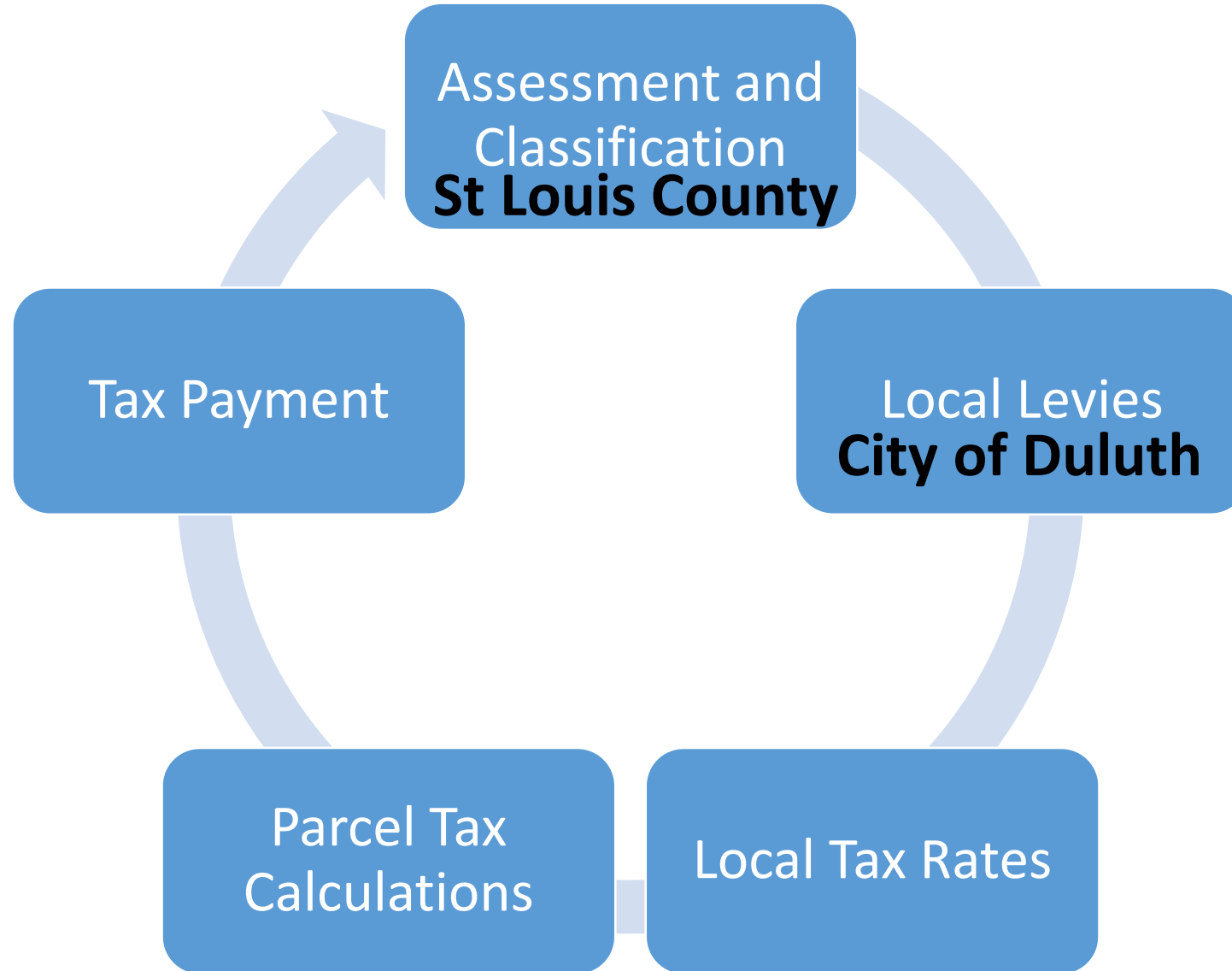


# Assessment and Classification

- St Louis County Assessor's Role
- Assessors – Fairly determine property values
- Assessment/Class Rate x Value (less exclusions) x Tax Rate = Property Taxes



# Cycle



# Local Levies



ST LOUIS COUNTY  
 AUDITOR-TREASURER  
 NANCY NILSEN  
 100 N 5TH AVE W ROOM 214  
 DULUTH MN 55802  
 www.stlouiscountymn.gov

Taxpayer # XXXXXX

CURRENT RESIDENT  
 ADDRESS LINE 1  
 ADDRESS LINE 2  
 ADDRESS LINE 3

### Property Information

Parcel ID / #: XXX-XXXX-XXXXX

Property Description:  
 LEGAL DESCRIPTION 1

Property: XXX ST\DULUTH MN

PROPOSED TAXES 2024			
THIS IS NOT A BILL. DO NOT PAY.			
VALUES AND CLASSIFICATION			
Step	Taxes Payable Year	2023	2024
1	Estimated Market Value	270,100	270,100
	Homestead Exclusion	12,931	12,931
	Other Exclusions	0	0
	Taxable Market Value	257,169	257,169
Class:		RES HMSTD	RES HMSTD
PROPOSED TAX			
2	Property Taxes before credits		3,946.00
	School building bond credit		.00
	Agriculture market value credit		.00
	Other credits		.00
Property Taxes after credits			3,946.00
PROPERTY TAX STATEMENT			
3	Coming in 2024		
<p>The time to provide feedback on  <b>PROPOSED LEVIES</b> is NOW</p> <p>It is too late to appeal your value without going to Tax Court.</p>			

### Proposed Property Taxes and Meetings by Jurisdiction for Your Property

Contact Information	Meeting Information	Actual 2023	Proposed 2024
State General Tax	No public meeting	.00	.00
<b>ST LOUIS COUNTY</b>		1,567.83	1,453.58
St. Louis County Admin 100 N 5th Ave W, Room 202 Duluth, MN 55802 218-726-2383 EXT 2 www.stlouiscountymn.gov	11/20/2023 7:00 PM City of Virginia Courthouse 11/27/2023 7:00 PM St. Louis County Courthouse - Duluth		
<b>CITY OF DULUTH</b>		1,130.40	1,056.72
Duluth Budget Office 411 W 1st St RM 120 Duluth, MN 55802 (218) 730-5195 https://duluthmn.gov/liva-meeting	12/11/2023 7:00 PM City Hall 411 W 1st St Duluth, MN 55802		
<b>SCHOOL DISTRICT: 709</b>		149.28	144.07
Voter Approved Levies		858.71	785.43
Other Levies			
Duluth Public Schools 709 Portia Johnson Drive Duluth, MN 55811 (218) 336-8704 www.isd709.org	12/19/2023 6:00 PM District Service Ctr 709 Portia-Johnson Duluth, MN 55804		
<b>Special Taxing District(s) Total:</b>		154.78	150.20
<b>Tax Increment Tax</b>		.00	.00
<b>Fiscal Disparity Tax</b>		.00	.00
<b>Total excluding any special assessments</b>		3,861.00	3,590.00

City of Duluth

St Louis County

School District

Duluth Transit Authority

Housing and Redevelopment Authority

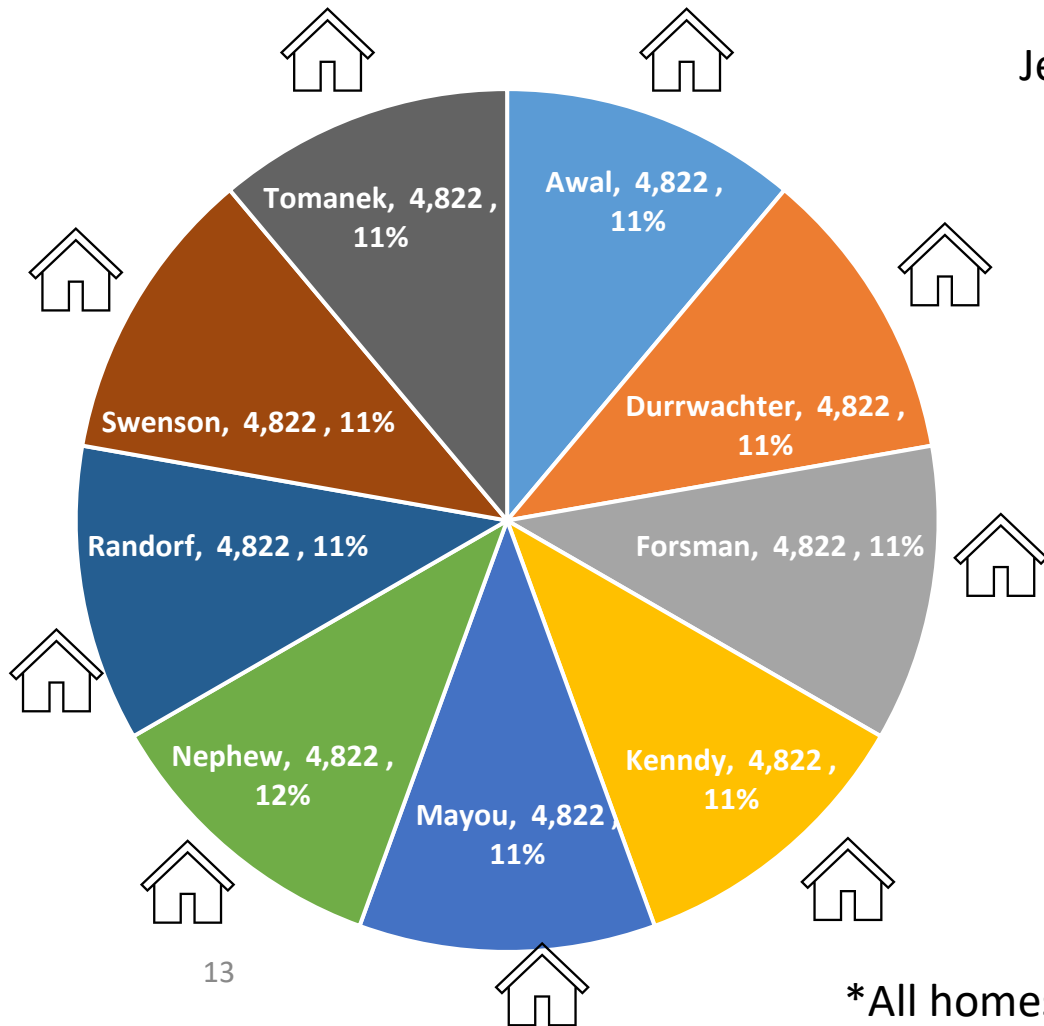
St Louis County & Lake Regional Railroad

Arrowhead Regional Development Commission

Seaway Port Authority

# Commercial Tax Base Example

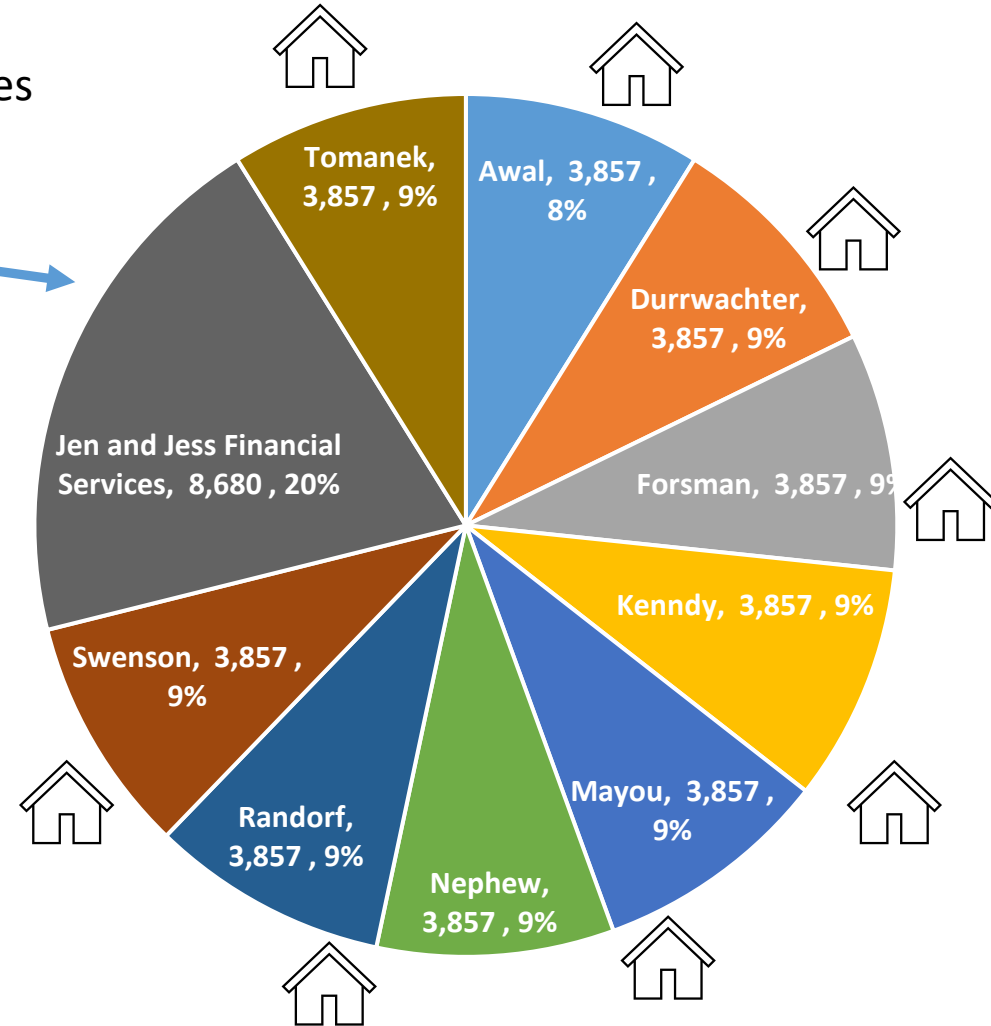
Levy: 43,400



Jen & Jess Financial Services



Levy: 43,400



\*All homes valued the same

# Budget

# 2025 Total City Budget \$438.26 Million



These are dedicated funds to be used for acquisition, construction, and improvements of capital assets

**Capital Projects Funds, \$52.3**

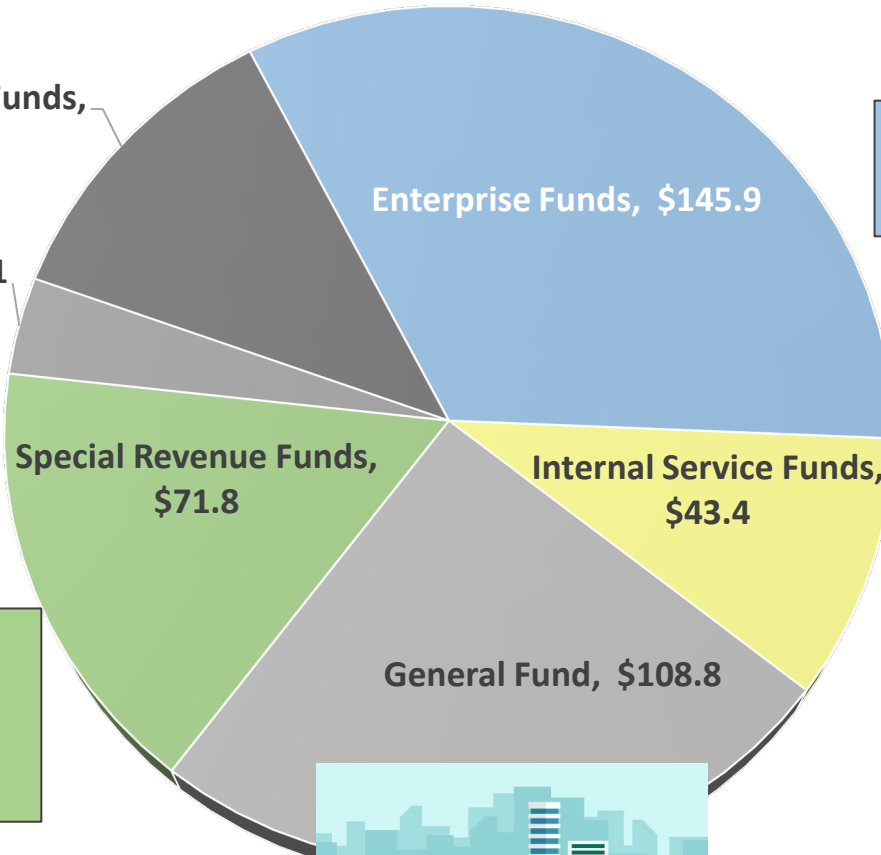


**Debt Service Funds, \$16.1**

These are dedicated funds for payment of long term principal, interest, and related debt costs



These are dedicated funds that may only be spent in accordance to restricted grant or legislated requirements (Piggy Bank)



These are self supporting funds that sell goods and services for a fee (Business-Like)



These account for goods and services provided by one department or unit to another on a cost reimbursement basis



# General Fund

City services not accounted for in other funds

# Example of Final Appropriation Ordinance

General Fund		
110	Legislative and Executive	4,352,100
121	Property, Parks, and Libraries	15,525,200
122	Administrative Services	6,712,200
125	Finance	3,230,100
132	Planning and Economic Development	4,363,200
150	Fire	22,081,000
160	Police	27,421,300
500	Public Works	11,806,400
700	<u>Transfers and Other Functions</u>	<u>24,612,400</u>
	Total General Fund	120,103,900

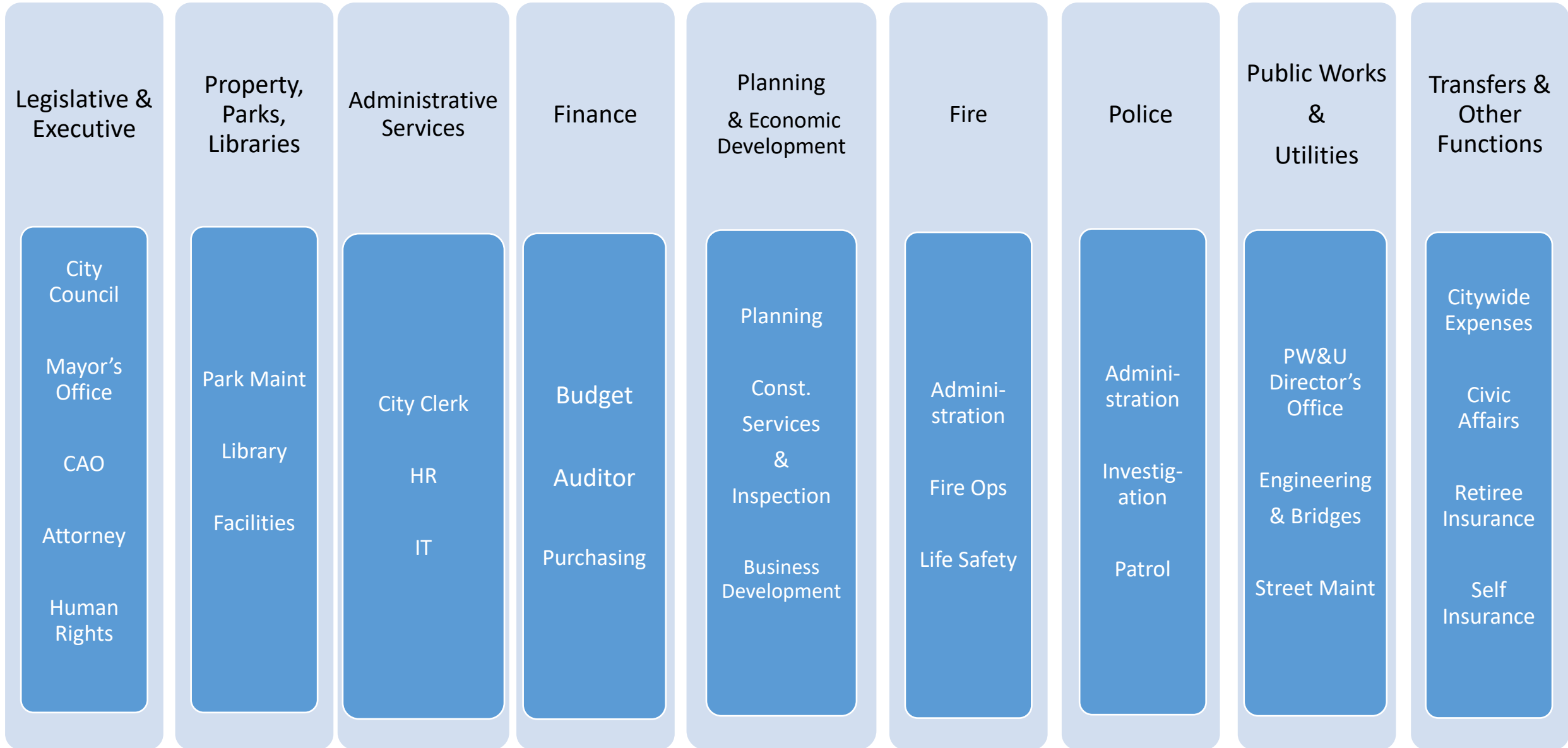
Special Revenue		
205	Parks Fund	3,875,900
268 & 270	Workforce Development Fund	3,973,319
290	Street Maintenance Fund	2,340,100
550	Street Lighting Fund	3,376,900

Public Enterprise		
503	Golf Fund	7,826,579
505	Parking Fund	6,464,200
506	Priley Drive Parking Facility	1,486,700

Public Utilities		
510 & 511	Water Fund	34,454,500
520	Gas Fund	53,381,200
530 & 532	Sewer and Clean Water Fund	24,144,100
535	Stormwater Fund	8,966,600
540	Steam Fund	14,918,621



# General Fund Departments



# 2024 vs 2025 By Department

Department Description	2024 Adopted	2025 Proposed	Difference
Administrative Services	6,712,200	7,265,400	553,200
Finance	3,230,100	3,154,800	(75,300)
Fire	22,081,000	23,242,100	1,161,100
Legislative and Executive	4,352,100	4,688,000	335,900
Planning & Construction Services	4,363,200	4,124,800	(238,400)
Police	27,421,300	29,258,000	1,836,700
Property, Parks & Libraries	15,525,200	16,100,100	574,900
Public Works and Utilities	11,806,400	11,729,400	(77,000)
Transfers and Other Functions	24,612,400	9,248,800	(15,363,600)
<b>Grand Total</b>	<b>120,103,900</b>	<b>108,811,400</b>	<b>(11,292,500)</b>

# How do we explain Priority Based Budgeting?

## Costs

Combined Statement of Budgeted Revenues and Expenditures - General Fund				
	2016 ACTUAL	2017 BUDGET	2017 PROJECTED	2018 BUDGET
<b>BEGINNING FUND BALANCE</b>	6,203,842	4,153,021	5,626,301	4,753,164
<b>REVENUES:</b>				
Taxes & Franchise Fees	15,769,095	15,748,119	15,999,366	16,242,388
Licenses and Permits		727,286	741,189	741,189
Court Receipts		250,000	226,483	210,000
Lease and Rents		324,321	1,410,114	1,582,143
Charges for Services		576,838	1,391,659	1,565,409
Intergovernmental		0	25,845	0
Interest Income		200,000	210,000	210,000
Bond Proceeds		0	0	0
Misc. Revenue		97,878	86,078	116,986
<b>TOTAL REVENUE</b>		<b>924,442</b>	<b>20,090,734</b>	<b>20,090,734</b>
<b>EXPENDITURES</b>				
Mayor & Board	158,557	151,976	148,491	141,333
City Administration	422,517	628,604	548,139	442,684
Communications	41,641	139,219	141,774	141,346
City Clerk	348,535	396,372	393,053	430,129
Municipal Court	330,172	376,835	363,347	390,646
IT	694,558	753,990	778,376	815,358
Legal	374,400	478,025	489,000	511,350
Finance	876,001	933,499	953,284	943,514
Human Resources	500,687	589,976	548,261	606,455
Police	3,957,680	4,309,873	4,648,505	4,752,382
Fire	3,227,506	3,254,904	3,491,779	3,550,182
Public Works	661,341	760,280	745,171	770,713
Planning & Development	919,153	873,796	856,000	841,950
Engineering	627,765	817,339	815,240	841,950
Debt Service—Principal, Interest & Fiscal Charges	277,282	418,520	418,520	431,995
Non-Debt	2,581,844	2,183,060	2,168,102	1,562,301
<b>Operating Expenditures</b>	<b>15,999,639</b>	<b>17,066,269</b>	<b>17,507,318</b>	<b>17,047,014</b>
<b>TOTAL EXPENDITURES</b>	<b>15,999,639</b>	<b>17,066,269</b>	<b>17,507,318</b>	<b>17,047,014</b>
Transfers From Other Funds	214,003	257,290	241,949	161,926
Transfers To Other Funds	3,507,015	3,764,104	3,698,502	3,977,315
<b>ENDING UNRESERVED FUND BALANCE</b>	<b>5,626,301</b>	<b>3,504,379</b>	<b>4,753,164</b>	<b>4,753,164</b>
Reserve %			27%	28%
<b>20% MINIMUM RESERVE REQUIREMENT AVAILABLE FOR CAPITAL OUTLAY</b>				<b>3,409,403</b>
Capital Expenditure				1,343,761
One Time Expenditure				(512,000)
				(341,273)

What does it cost?

What do we do?

Why are we in business?

Police Department Calls for Service

Fire & EMS Response & continuing education

Services Safety & Health



Parks, Open Space & Recreation

Youth Sports



Water Service Line Repairs

Crack Filling

Natural Gas Odorizing

Special Events



Infrastructure & Environment

# 2025 Approved Budget Requests

Programs	Description	Amount
Criminal Prosecution	Prosecutor	\$ 137,000
Real Estate Transactional Programs	Civil Attorney	\$ 168,000
Real Estate Transactional Programs	Convert Part-Time position	\$ (34,500)
City Council Operations	Legislative Software Increase - Granicus	\$ 42,000
Facilities Maintenance Inflationary increases	Several years of no growth in supplies & professional services	\$ 103,600
Parks Maintenance Inflationary Increases	Several years of no growth in supplies, tree care & professional services	\$ 208,800
Utilities & Energy Program	MN Power + Energy Savings Transfer	\$ 38,000
Library Safety & Security	2nd Library Safety Specialist	\$ 72,600
Reduction to Circulation Services	Repurpose .5 FTE to Senior Library Safety	\$ (42,300)
Citywide Software Licensing Maintenance	Increases to current licenses/contracts	\$ 226,000
Employee Recruiting/Hiring	NEOGOV/Background Checks	\$ 17,500
Election Costs	Every other year cost	\$ 30,000
Fire Code Enforcement & Rental License Program	Fire Inspector	\$ 150,300
Facility Operations inflationary costs	Janitorial Supplies	\$ 5,000
Patrol response and Operations	Uniforms	\$ 37,900
Efficiencies in project planning & management, snow and ice control and pothole patching	MNDOT Training on State Aid projects, inflationary increases for software and supplies, drone training and software for bridge inspections	\$ 32,100
<b>Total</b>		<b>\$ 1,162,000</b>

## **DFD Overtime (\$1M+ five-years rolling avg)**

- **1yr pilot program**
- **Hire substitute Firefighters to reduce overtime costs and staff burnout**
- **Transition to new staffing model**
- **If successful, additional Fire FTEs in the levy or through staff realignment**

# Budget Example

# Household Compared to City

## Household Example

Monthly Income	5,295
Rent	1,300
Car Payment	300
Insurance	75
Groceries	500
Childcare	1,800
All Other	1,320
Balance	0

## City Example

Revenues (LGA, Property Tax, Sales Tax etc)	120,103,900
Legislative and Executive	4,352,100
PPL	15,525,200
Admin	6,712,200
Finance	3,230,100
Planning	4,363,200
Fire	22,081,000
Police	27,421,300
Public Works	11,806,400
Transfers	24,612,400

# Household Compared to City

## Household Example

Monthly Income	5,295		5,295
Rent	1,300		1,300
Car Payment	300		300
Insurance	75		75
Groceries	500	(230)	<b>270</b>
Childcare	1,800		1,800
All Other	1,320	(1,320)	-
Broken Arm	500		500
Hockey Fees	350		350
Gas Prices increase	50		50
Furnace Breaks down	650		650
Balance	(1,550)		<b>0</b>

## City Example

Revenues (LGA, Property Tax, Sales Tax etc)	120,103,900		120,103,900
Legislative and Executive	4,352,100	(20,000)	4,332,100
PPL	15,525,200	(195,000)	15,330,200
Admin	6,712,200		6,712,200
Finance	3,230,100		3,230,100
Planning	4,363,200		4,363,200
Fire	22,081,000		22,081,000
Police	27,421,300	(800,000)	26,621,300
Public Works	11,806,400		11,806,400
Transfers	24,612,400		24,612,400
Engine Down	800,000		800,000
New Program/Initiative	75,000		75,000
Gas Prices Increase	120,000		120,000
Large Fire - Requires OT	20,000		20,000
Balance	(1,015,000)		<b>-</b>



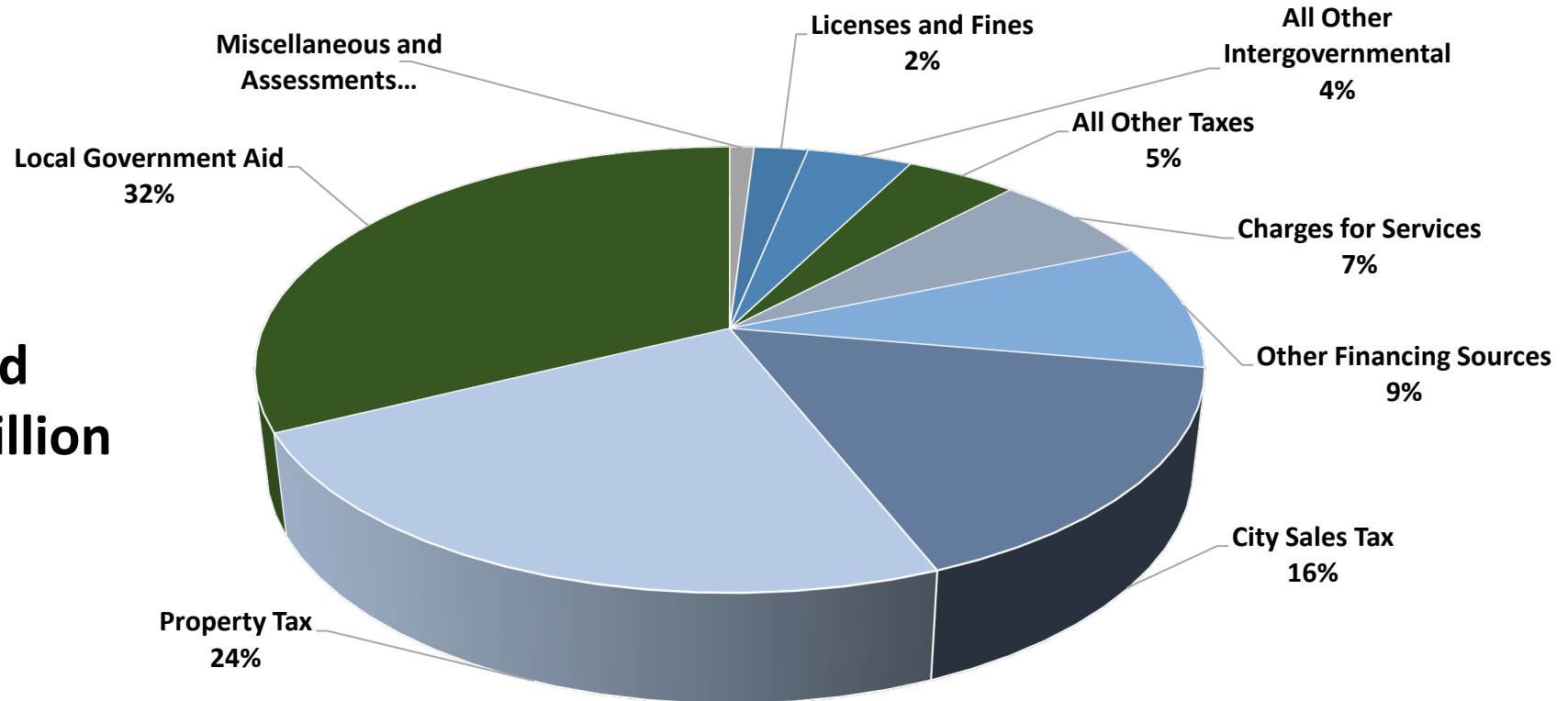
# Household Compared to City

Revenues (LGA, Property Tax, Sales Tax etc)	120,103,900		120,103,900
Legislative and Executive	4,352,100		4,352,100
PPL	15,525,200	(195,000)	15,330,200
Admin	6,712,200		6,712,200
Finance	3,230,100	(20,000)	3,210,100
Planning	4,363,200		4,363,200
Fire	22,081,000		22,081,000
Police	27,421,300	(800,000)	26,621,300
Public Works	11,806,400		11,806,400
Transfers	24,612,400		24,612,400
Engine Down	800,000		800,000
New Program/Initiative	75,000		75,000
Gas Prices Increase	120,000		120,000
Large Fire - Requires OT	20,000		20,000
Balance	(1,015,000)		-

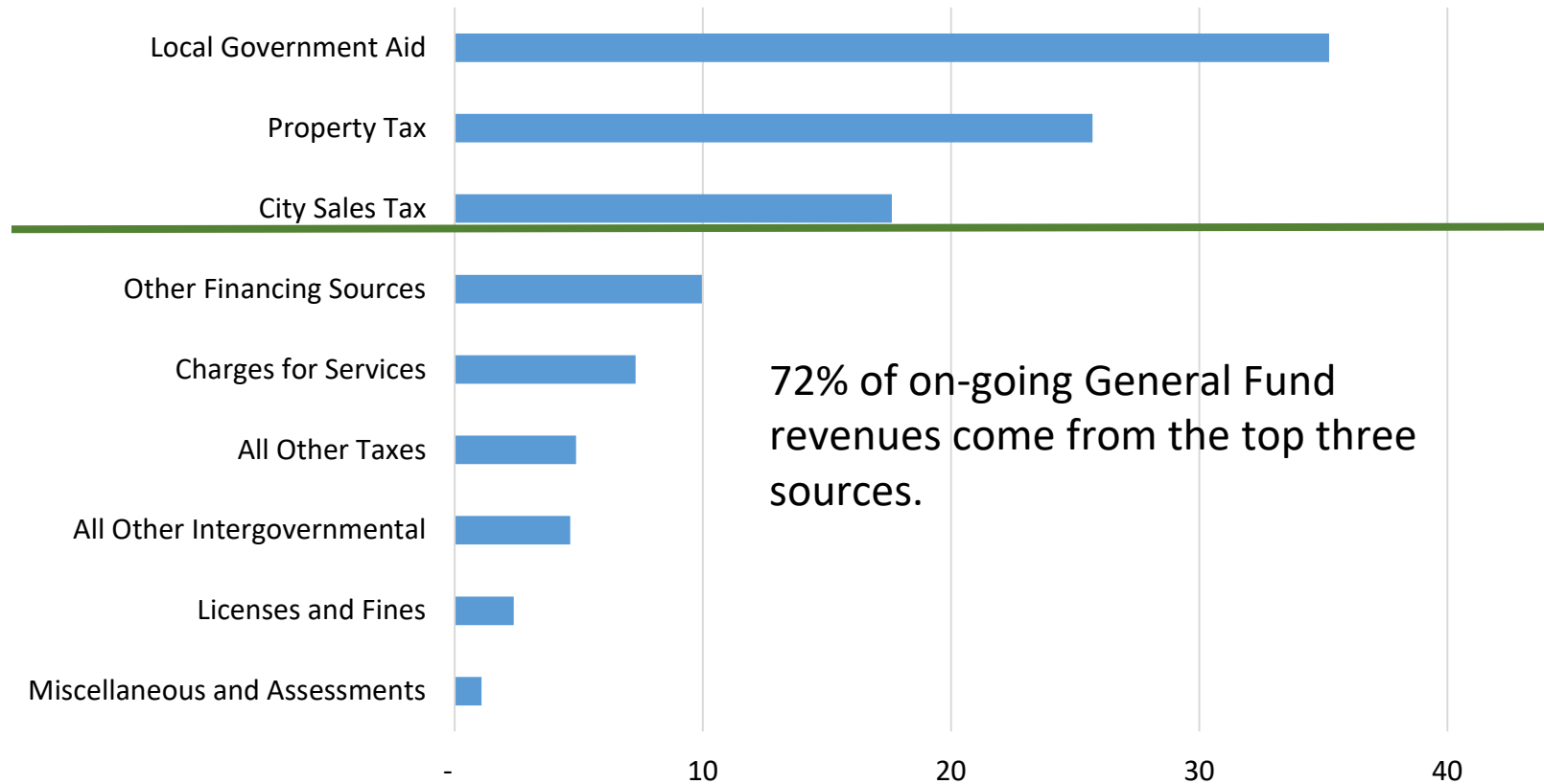
- **\$195,000**
  - Reduce Library Materials
- **\$20,000**
  - Reduce training for Attorneys and training for Council
- **\$800,000**
  - Reduce FTEs/OverTime

# 2024 Proposed General Fund Revenues

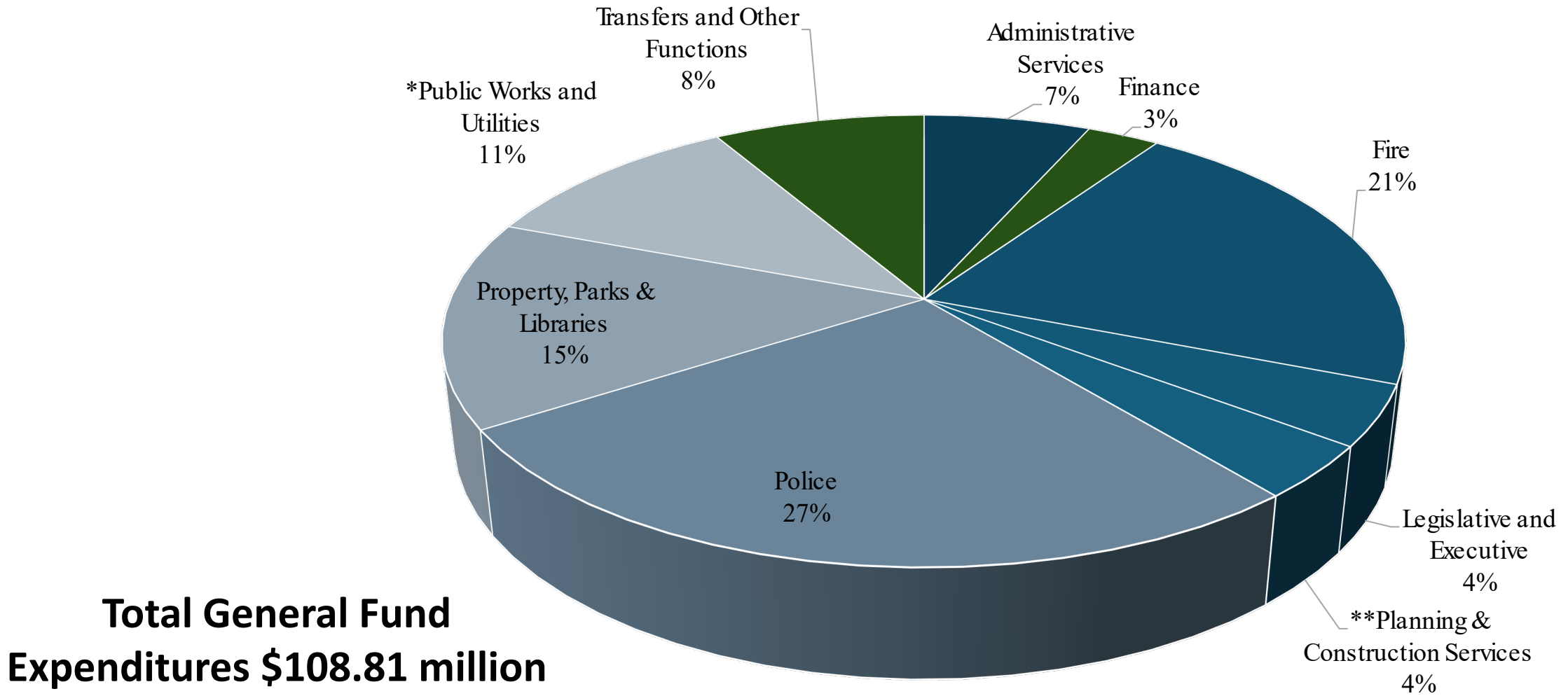
**Total General Fund  
Revenues \$108.81 million**



# 2025 General Fund Revenues by Source



# 2025 Proposed General Fund Expenditures



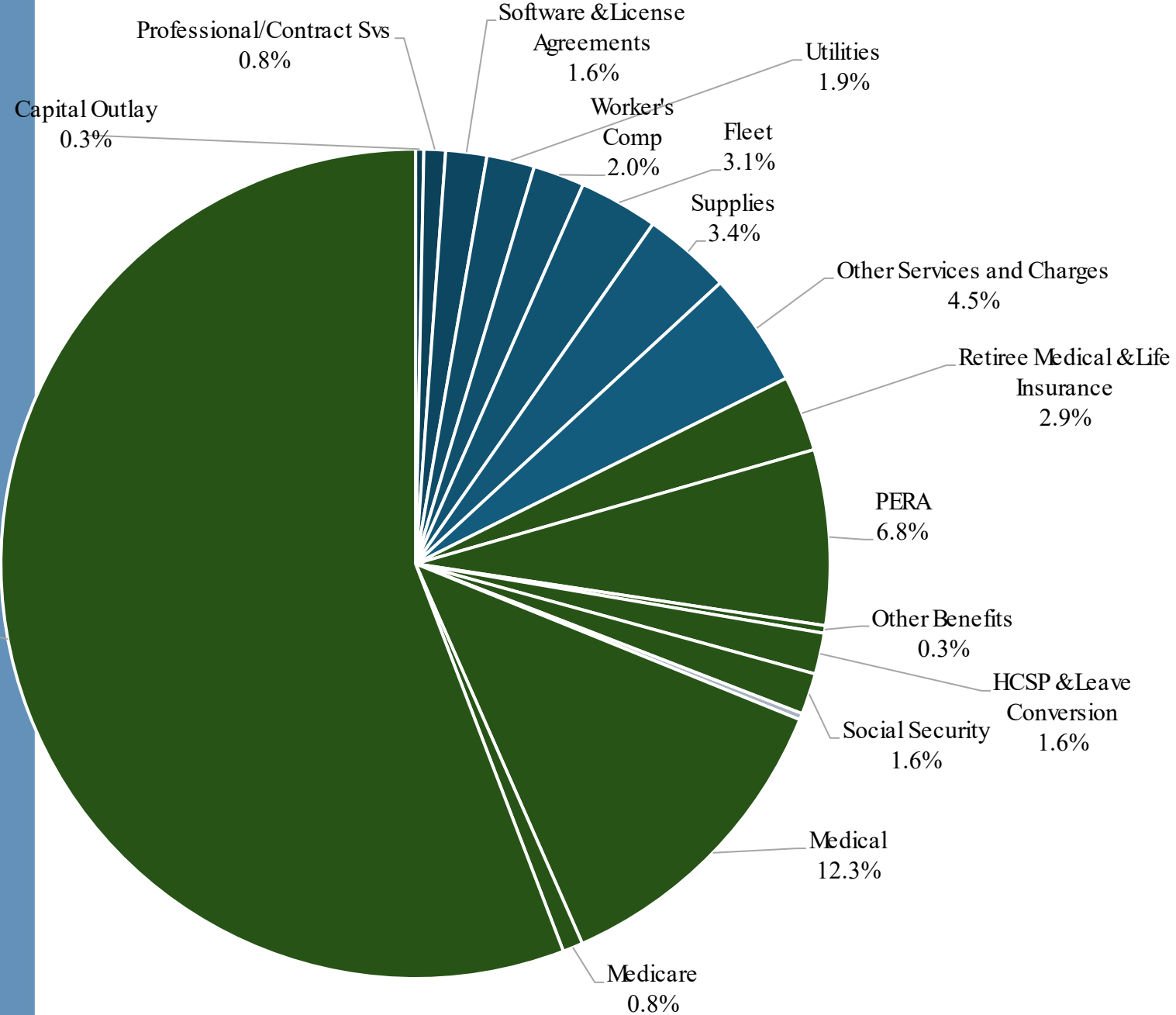
\*\* Includes Director's Office, Street Maintenance and Engineering (Enterprise Fund: Water, Gas, Sewer, Stormwater, Clean Water Surcharge)

\*\* Planning & Economic Development does not include Community Development Block Grant funds

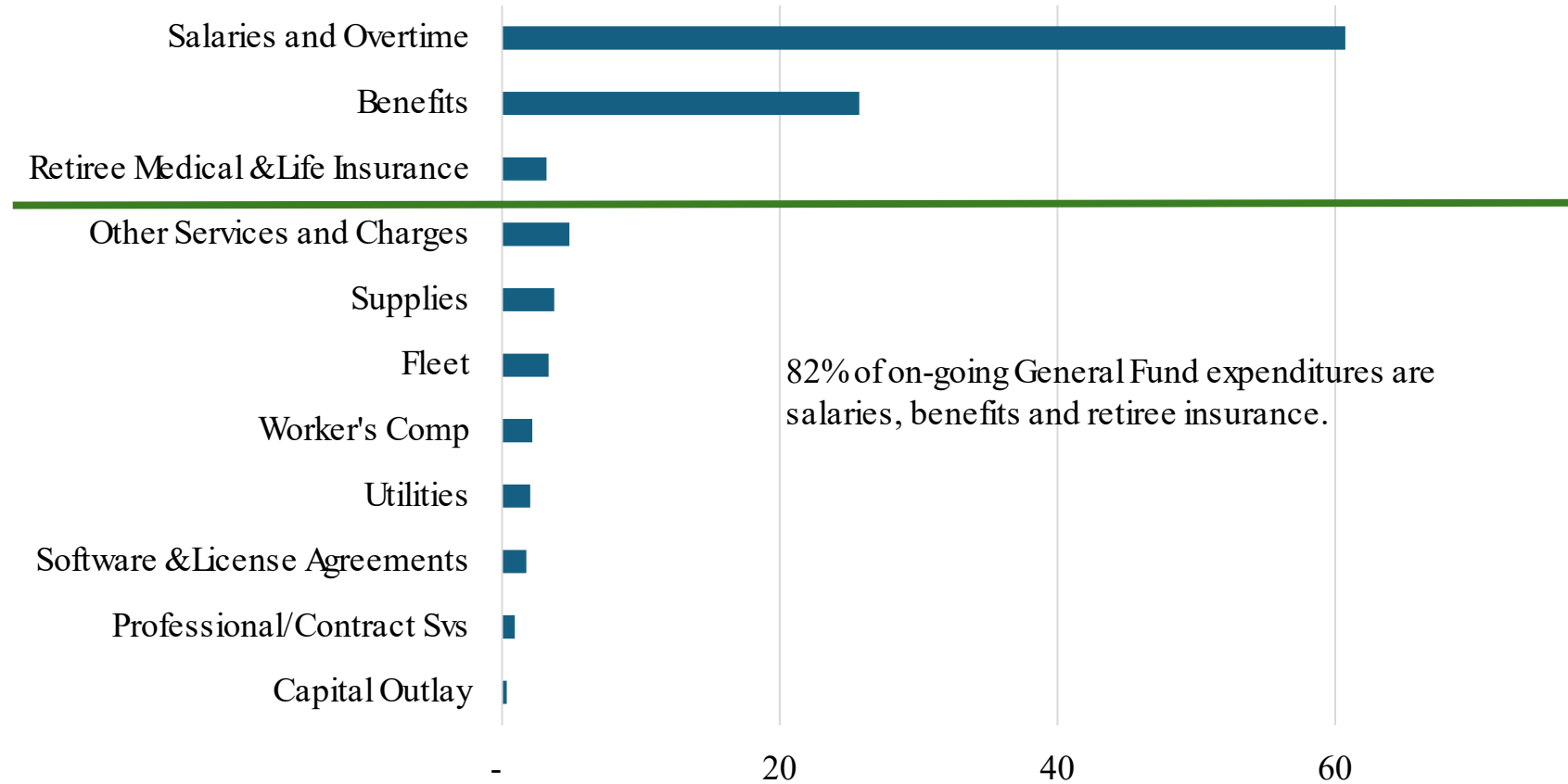


# Employee Salaries & Benefits - 82%

Salaries and Overtime  
55.8%



# 2025 General Fund Budgeted Expenditures by Type

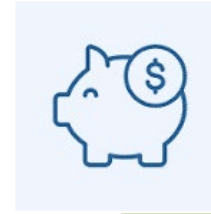


# Other Funds

# Special Revenue Funds

## Appropriations

- Parks Fund
- Workforce Development Fund
- Street Maintenance Fund
- Street Lighting Fund



Special Revenue Funds





# Example of Final Appropriation Ordinance

General Fund		
110	Legislative and Executive	4,352,100
121	Property, Parks, and Libraries	15,525,200
122	Administrative Services	6,712,200
125	Finance	3,230,100
132	Planning and Economic Development	4,363,200
150	Fire	22,081,000
160	Police	27,421,300
500	Public Works	11,806,400
700	<u>Transfers and Other Functions</u>	<u>24,612,400</u>
	Total General Fund	120,103,900

Special Revenue		
205	Parks Fund	3,875,900
268 & 270	Workforce Development Fund	3,973,319
290	Street Maintenance Fund	2,340,100
550	Street Lighting Fund	3,376,900

Public Enterprise		
503	Golf Fund	7,826,579
505	Parking Fund	6,464,200
506	Priley Drive Parking Facility	1,486,700

Public Utilities		
510 & 511	Water Fund	34,454,500
520	Gas Fund	53,381,200
530 & 532	Sewer and Clean Water Fund	24,144,100
535	Stormwater Fund	8,966,600
540	Steam Fund	14,918,621

# Enterprise Funds

## Appropriations

- Water
- Gas
- Sewer
- Stormwater
- Parking
- Golf (Nov 25)
- Duluth Energy Systems (Sep 6)



Enterprise Funds



# Example of Final Appropriation Ordinance

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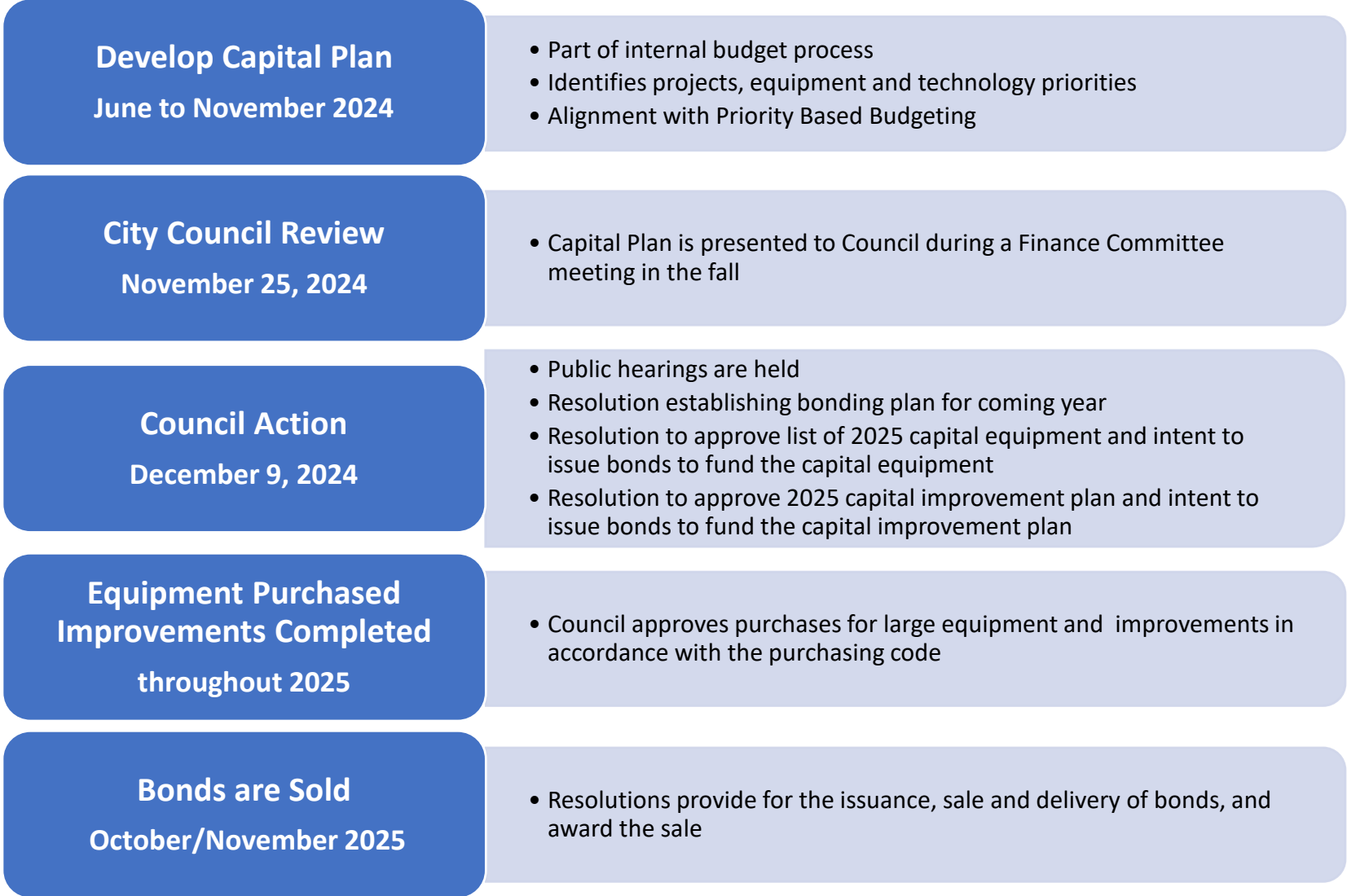
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# Capital

# Capital Planning and Bonding Process



# Questions