



Mayor's Proposed
2024 Levy, General
Fund Budget, and
Other Funds

City of Duluth Minnesota - 2024 Budget

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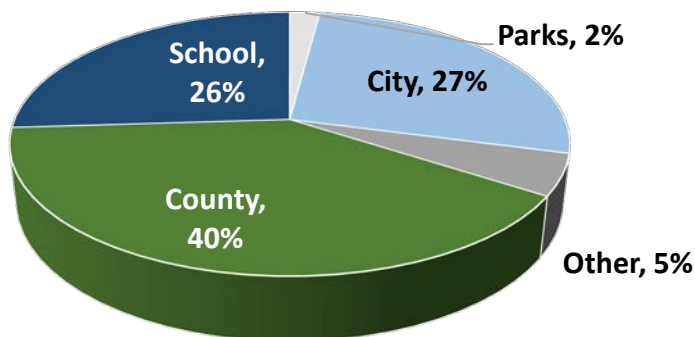
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Breakdown of Average Homestead Property Tax Bill by Taxing Entity



2024 Proposed Property Tax Levy

	2023 Approved Levy	2024 Proposed Levy	Change In Levy
General Operations Levy			
General Operations	\$ 28,114,076	\$ 28,732,000	\$ 617,924
Provision for Tax Delinquency	\$ 150,000	\$ 150,000	\$ -
Total General Operations Levy	\$ 28,264,076	\$ 28,882,000	\$ 617,924
Supplemental Parks Levy	\$ 280,000	\$ 280,000	\$ -
Capital Projects Levy			
Debt Service	\$ 7,357,600	\$ 7,564,200	\$ 206,600
Infrastructure Permanent Improvements	\$ 280,000	\$ 280,000	\$ -
Total Capital Projects Levy	\$ 7,637,600	\$ 7,844,200	\$ 206,600
Street Light Levy	\$ 2,547,200	\$ 2,547,200	\$ -
Street Maintenance Levy	\$ 2,300,000	\$ 2,300,000	\$ -
Duluth Housing Trust Fund Levy	\$ 292,500	\$ 182,500	\$ (110,000)
Housing Inspector Levy		\$ 110,000	\$ 110,000
Total City Property Tax Levy	\$ 41,321,376	\$ 42,145,900	\$ 824,524

General Operations Levy Increase	\$ 617,924	1.50%
Capital Projects Levy - Capital Equipment needs	\$ 206,600	0.50%
Duluth Housing Trust Fund Levy	\$ (110,000)	-0.27%
Housing Inspector Levy	\$ 110,000	0.27%
2024 City Tax Levy Increase	\$ 824,524	2.00%

New Construction Growth	\$ 378,421	0.92%
Net Property Tax Impact After Growth	\$ 446,103	1.08%

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	2023 Approved Budget	2024 Proposed Budget	Variance 2023 Approved Budget vs 2024 Proposed Budget	
			\$	%
REVENUES				
Local Government Aid	30.81	35.18	4.37	14.2%
City Sales and Use Tax	15.00	16.00	1.00	6.7%
State Sales Tax Administration	-	(0.22)	(0.22)	0.0%
Property Tax	28.26	28.99	0.73	2.6%
Charges for Services	6.49	6.94	0.45	6.9%
Other Financing Sources	6.44	6.43	(0.01)	-0.2%
Intergovernmental	4.42	4.55	0.13	2.9%
Gas Utility in Lieu of Taxes	4.00	2.70	(1.30)	-32.5%
Minnesota Power Franchise Tax	3.10	3.61	0.51	16.5%
Licenses and Permits	1.90	2.11	0.21	11.1%
All Other Taxes	0.91	1.06	0.15	16.8%
Miscellaneous	0.55	0.55	-	0.0%
Special Assessments	0.44	0.44	-	0.0%
Fines and Forfeits	0.30	0.23	(0.07)	-23.3%
ARPA Operations Funding	0.24	-	(0.24)	-100.0%
General Fund Reserves	-	9.20	9.20	100.0%
Revenue Totals	102.86	117.77	14.91	14.50%
EXPENDITURES				
Salaries and Overtime	52.28	57.10	4.82	9.22%
Medical Insurance	13.60	13.48	(0.12)	-0.86%
Benefits	10.89	11.37	0.48	4.39%
Retiree Medical & Life Insurance	7.40	7.73	0.33	4.51%
Other Services and Charges	5.77	5.55	(0.22)	-3.80%
Supplies	3.52	3.54	0.02	0.57%
Fleet	2.94	3.15	0.21	7.27%
Worker's Compensation	2.10	2.08	(0.02)	-0.95%
Utilities	1.91	2.00	0.09	4.66%
Software & License Agreements	1.34	1.49	0.14	10.71%
Professional Svs/Contracts	0.80	0.71	(0.10)	-11.82%
Capital Outlay	0.31	0.37	0.06	19.68%
One-Time Expenditures	-	9.20	9.20	100.00%
Expenditure Totals	102.86	117.77	14.91	14.50%

City of Duluth Minnesota - 2024 Budget

General Fund

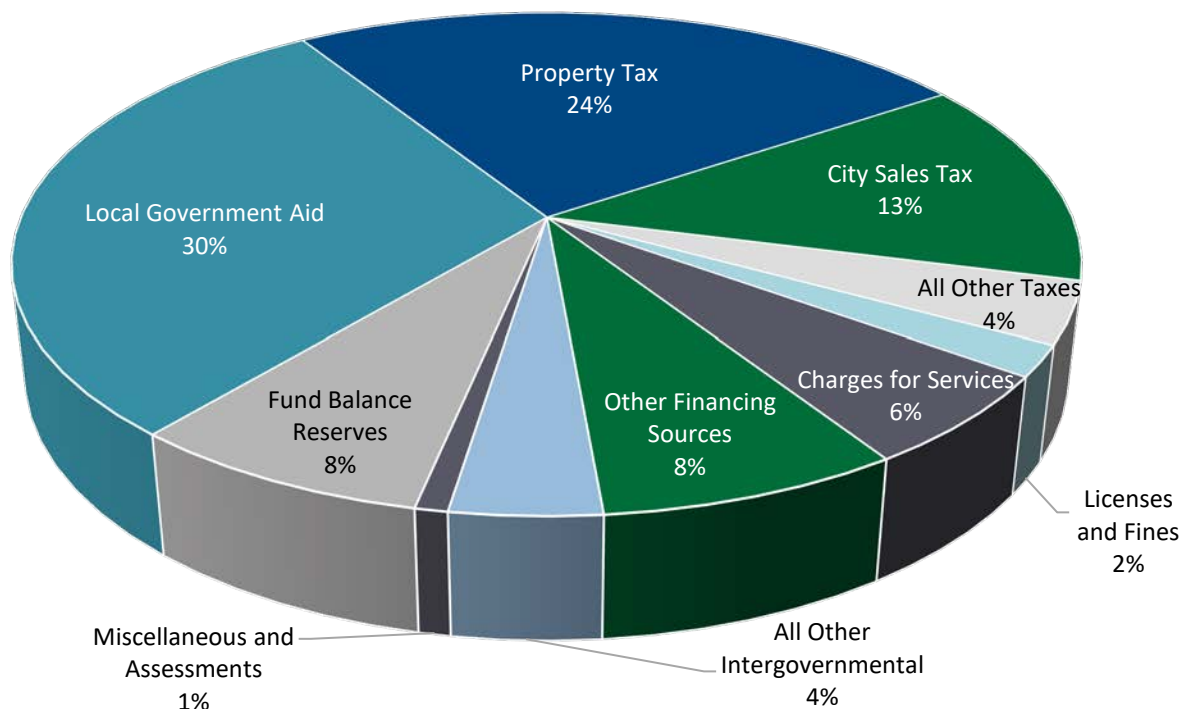
The General Fund provides general purpose government to the citizens of Duluth and accounts for all financial transactions not accounted for in another fund. This fund is used to finance activities such as general government, public safety, public works, libraries, recreation, planning, and economic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

	2021 Actual	2022 Actual	2023 Budget	2024 Proposed
REVENUES				
Property Tax				
General Operations Levy	21,756,657	25,068,316	28,114,150	28,842,000
Delinquent Property Taxes	225,155	147,579	150,000	150,000
City Sales Tax	16,367,571	18,383,455	15,000,000	15,784,000
All Other Taxes	4,081,342	5,827,794	3,998,700	4,668,500
Local Government Aid	30,543,564	30,671,679	30,807,800	35,175,100
All Other Intergovernmental	4,772,569	6,018,638	4,422,600	4,551,000
Licenses and Fines	2,337,607	2,495,685	2,208,600	2,337,700
Charges for Services	9,290,475	7,262,536	6,493,400	6,941,500
Other Financing Sources	8,617,777	16,605,296	10,442,600	9,133,700
Miscellaneous and Assessments	2,144,237	1,946,607	984,000	991,500
Fund Balance Reserves	-	-	-	9,200,000
ARPA Funding	-	-	245,000	-
ARPA-Capital	-	-	3,000,000	-
Total Revenues	100,136,954	114,427,585	105,866,850	117,775,000
EXPENDITURES				
Permanent Salaries	45,009,597	46,873,326	49,742,350	52,977,000
Permanent Salaries - One Time Payment	-	-	-	1,863,300
Premium Pay	2,535,905	3,685,623	1,777,600	1,625,300
Other Wages	674,135	853,762	787,700	832,700
Retirement Incentive	18,269	-	-	-
Employee Benefits	21,667,000	23,197,086	24,507,500	24,935,800
Supplies	2,382,849	3,481,131	3,518,100	3,540,000
Other Services & Charges	13,432,212	22,456,055	12,911,600	12,984,100
Utilities	1,332,204	1,676,645	1,911,900	1,998,400
Retiree Medical and Life Insurance	8,294,746	8,576,865	7,399,100	7,647,400
Capital Outlay	298,712	385,337	311,000	371,000
Cash Reserves - Capital	-	-	-	9,000,000
ARPA-Capital	-	-	3,000,000	-
Total Expenditures	95,645,628	111,185,830	105,866,850	117,775,000

City of Duluth Minnesota - 2024 Budget

2024 General Fund Proposed Revenues



Local Government Aid	\$	35,175,100
Property Tax	\$	28,992,000
City Sales Tax	\$	15,784,000
All Other Taxes	\$	4,668,500
Licenses and Fines	\$	2,337,700
Charges for Services	\$	6,941,500
Other Financing Sources	\$	9,133,700
All Other Intergovernmental	\$	4,551,000
Miscellaneous and Assessments	\$	991,500
Fund Balance Reserves	\$	9,200,000
TOTAL 2024 Revenues	\$	117,775,000

This graph shows the major categories of revenues expressed as a percent of total General Fund revenues estimated for budget fiscal year 2024. 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 30% of all General Fund revenues and does not adjust for inflation. For this reason, we closely monitor Local Government Aid every session at the State Legislature.

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General Fund Revenues		2021 Actual	2022 Actual	2023 Budget	2024 Proposed
TAXES					
4005	Current Property Tax	21,756,657	25,068,316	28,114,150	28,842,000
4010	Delinquent Property Tax	225,155	147,579	150,000	150,000
4015	Mobile Home Tax	89,574	95,139	80,000	80,000
4040	City Sales and Use Tax	16,367,571	18,383,455	15,000,000	15,784,000
4050	Charitable Gambling Tax	36,852	38,355	20,000	30,000
4070	MN Power Franchise Fee	2,882,986	3,524,544	3,100,000	3,608,400
4071	Cable Franchise Fee	749,214	752,704	693,300	728,000
4072	No. MN Utility Franchise Fee	7,504	11,823	6,700	6,700
4080	Forfeit Tax Sale	18,740	38,094	10,000	10,000
4090	Other Taxes	296,472	1,367,135	88,700	205,400
TOTAL TAXES		42,430,725	49,427,144	47,262,850	49,444,500
LICENSES AND PERMITS					
4101	Liquor License	437,151	442,557	415,000	415,000
4102	Beer License	16,558	12,482	11,200	11,200
4105	Hotel License	7,895	7,781	6,500	7,000
4106	Garbage Collection	16,688	19,380	18,000	18,000
4107	Horse & Carriage	286	297	700	400
4108	Emergency Wrecker License	3,146	3,361	6,000	6,000
4109	Gas Station License	8,829	12,106	9,250	9,250
4111	Pawnbroker License	772	440	1,100	1,100
4112	Peddler's License	11,175	8,823	1,000	8,000
4113	Precious Metal Dealer	1,544	1,760	1,750	1,750
4114	Pet Shop License	581	747	600	600
4115	Dog & Cat Hospitals License	498	-	-	-
4116	Dog Kennels License	694	810	400	400
4117	Massage Parlor	11,329	12,894	10,800	12,000
4118	Cigarette License	11,309	14,181	12,000	12,000
4119	Motor Vehicle	4,454	4,736	6,200	5,300
4120	Taxi Permit	19,299	3,323	11,000	9,000
4121	Coin Operating Device	16,501	290	8,000	8,000
4122	Pool & Bowling	1,202	611	600	600
4124	Tree Service Contractor License	-	-	1,400	1,400
	Transportation Network Companies				
4125	License	-	-	7,900	7,400
4126	Shared Active Mobility Systems	9,450	21,950	11,000	14,000
4150	Pet License	-	9	-	-

City of Duluth Minnesota - 2024 Budget

General Fund Revenues		2021 Actual	2022 Actual	2023 Budget	2024 Proposed
LICENSES AND PERMITS continued					
4151	Fill Permits	4,587	13,038	1,100	1,200
4152	Excavation Permits	27,634	25,442	22,000	25,000
4153	Multiple Dwell License	993,003	1,190,442	1,031,800	1,185,100
4154	Commercial Use/Occupancy	128,627	151,220	123,800	130,000
4155	Special Event Permit	3,812	4,956	1,500	3,500
4160	Fire Protection Systems Permit Fees	61,231	84,978	95,500	95,500
4170	Misc. Perm. & Licenses	198,134	181,892	92,000	117,000
TOTAL LICENSE AND PERMITS		1,996,389	2,220,505	1,908,100	2,105,700
INTERGOVERNMENTAL					
4209	Misc. Federal Grants (Safer Grant)	-	12,579	16,000	16,000
4210	Pass-thru Federal Grants	-	14,328	-	-
4220	State of Minnesota	36,774	24,234	4,000	4,000
4221	Local Government Aid	30,543,564	30,671,679	30,807,800	35,175,100
4222	State Property Tax Aid	200	220	-	-
4225	Ski Trail Reimbursement	11,000	11,000	11,000	11,000
4227	Police Training Reimbursement	156,616	147,148	151,800	151,800
4232	State Insurance Premium	2,335,320	2,605,093	2,220,800	2,310,800
4233	State of MN PERA Contribution	368,733	1,159,997	-	-
4240	Municipal State Aid - Maintenance	1,465,349	1,525,839	1,496,100	1,496,100
4260	St. Louis County	138,411	138,411	138,400	138,400
4261	ISD 709	188,072	303,575	319,500	357,900
4300	HRA in Lieu of Taxes	72,095	76,214	65,000	65,000
TOTAL INTERGOVERNMENTAL		35,316,133	36,690,317	35,230,400	39,726,100
CHARGES FOR SERVICES					
4301	Zoning Appeals Fees	-	-	600	-
4303	Use Permit - Flood & Wetlands	2,652	364	900	1,000
4307	Planning/Zoning Fees	123,008	233,092	87,500	87,500
4310	Assessment Cost Services	9,701	8,060	10,000	10,000
4311	Assessment Certificate Fee	77,868	53,377	60,000	160,000
4315-01	Stormwater Administrative Service	169,900	196,800	196,800	205,200
4315-02	Sewer Administrative Service	230,400	238,200	238,200	256,300
4315-03	Steam Administrative Service	53,200	53,200	64,500	64,500
4315-04	DECC Administrative Service	13,800	13,800	13,800	14,700
4315-05	DTA Administrative Service	10,300	10,300	12,500	12,500

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General Fund Revenues	2021 Actual	2022 Actual	2023 Budget	2024 Proposed
CHARGES FOR SERVICES continued				
4315-06 Grant Administration Services	90,540	83,542	69,000	69,000
4315-07 Airport Administrative Service	45,200	45,200	73,200	78,000
4315-08 DEDA Administrative Service	400,000	400,000	400,000	400,000
4315-09 Public Utility Admin Service	851,000	876,400	876,400	950,900
4315-10 Fleet Administrative Service	146,200	146,200	146,200	182,100
4315-12 Group Health Admin Service	390,113	399,866	409,800	420,100
4315-13 Self Insurance Admin Service	614,500	666,900	734,500	520,400
4315-14 Spirit Mt. Administrative Service	26,200	26,200	27,800	29,600
4315-15 Parking Administrative Service	150,000	116,300	140,500	140,500
4315-17 410 West 1st Street Ramp	5,000	6,700	8,500	8,500
4319 Attorney Fees	7,450	38,978	-	-
4320 IT Services	10,363	93,463	12,900	11,000
4322 Animal Shelter Fees	15,672	17,550	12,000	12,000
4323 Garnishment Fees	45	45	-	-
4326 Criminal History Checks	210	160	400	400
4328 Pawnbroker Transaction Charge	28,158	29,988	30,000	25,000
4329 False Alarm Fees & Penalties	26,148	15,133	18,000	15,000
4340 Fire Protection Services	4,200	4,200	4,200	4,200
4341 Hydrant Maintenance Service	30,000	30,000	30,000	30,000
4351 Building Inspection Fees	3,799,303	2,365,882	1,906,000	2,059,600
4352 Plumbing Inspection Fees	184,276	258,484	238,300	257,400
4353 Electric Inspection Fees	262,513	292,917	244,800	264,400
4354 HVAC-R Inspection Fees	315,858	409,458	204,500	220,900
4355 Signs Inspection Fees	13,297	25,232	11,100	12,000
4356 House Moving Inspection Fees	15,720	36,971	9,500	10,300
4357 Mobile Home Inspection Fees	1,736	1,505	2,000	2,200
4359 CAF Administrative Fee	12,934	16,434	15,300	16,500
4361 RZP Registration Fee	29,097	32,609	13,700	14,800
4370 Engineering Services	1,123,914	19,028	170,000	375,000
TOTAL CHARGES FOR SERVICES	9,290,475	7,262,536	6,493,400	6,941,500

City of Duluth Minnesota - 2024 Budget

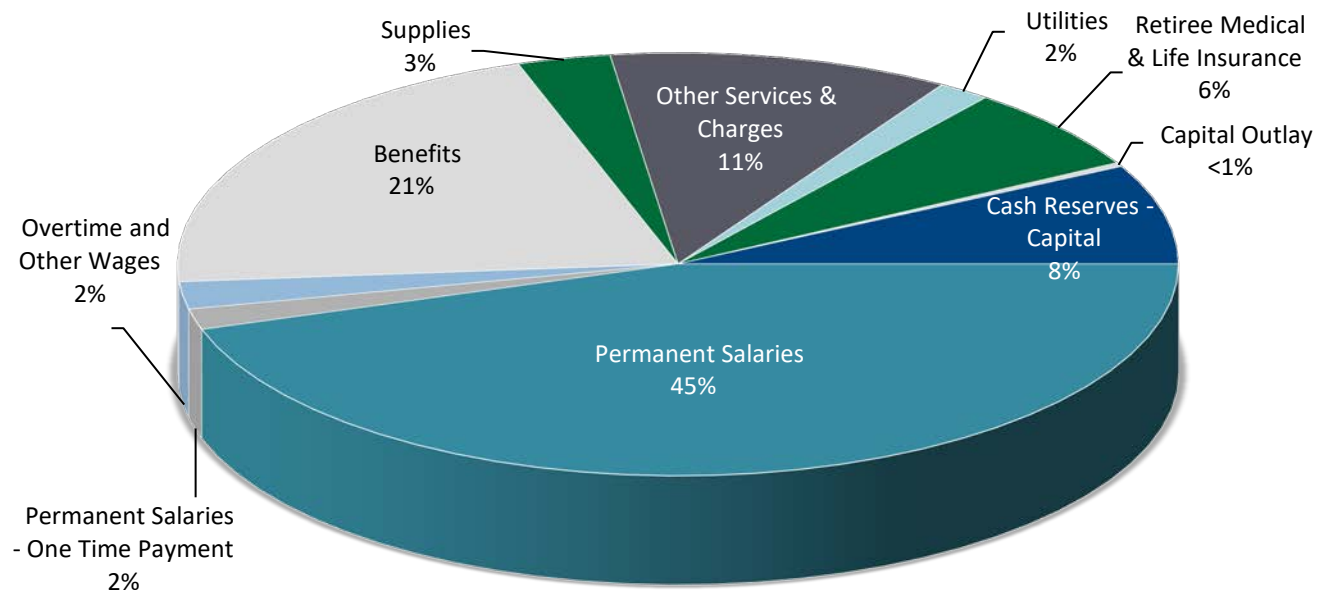
General Fund Revenues		2021 Actual	2022 Actual	2023 Budget	2024 Proposed
FINES AND FORFEITS					
4470	License Penalties	-	85	1,500	1,500
4471	Library Fines	-	-	-	-
4472	Administrative Fines	54,723	29,864	39,000	500
4473	Court Fines	263,596	230,416	260,000	230,000
4474	Police Felony Forfeitures	22,900	14,815	-	-
TOTAL FINES AND FORFEITS		341,218	275,180	300,500	232,000
SPECIAL ASSESSMENTS					
4500	Assessments	464,437	470,751	55,000	55,000
4500-12	Assessments - Service Charge	-	-	370,000	370,000
4501	Assessments - Penalty & Interest	13,246	15,877	13,800	13,800
TOTAL SPECIAL ASSESSMENTS		477,683	486,628	438,800	438,800
MISCELLANEOUS					
4601	Earnings on Investments	(105,772)	(328,535)	-	-
4622	Rent of Buildings	77,422	80,568	71,700	86,200
4623	Rent of Land	12,520	10,539	10,300	10,800
4627	Concessions & Commissions	-	-	12,000	25,000
4631	Media Sales	3,402	12,983	11,200	9,900
4635	Auction Proceeds	6,536	7,303	-	-
4636	Sale of Materials	4,550	4,487	5,000	5,000
4639	Sale of Equipment	154,779	126,099	-	-
4640	Sale of Land	36,063	5,610	-	-
4644	Miscellaneous Sales	77,128	127,959	85,000	89,400
4650	Salary Reimbursement	49,700	44,522	10,000	10,000
4654	Other Reimbursements	1,133,543	1,116,437	188,600	164,900
4655	Drug Task Force Reimbursement	40,188	51,943	-	-
4660	Gifts & Donations	-	7,500	-	-
4700	Other Sources	24,676	40,691	-	-
4701	2% Retention Surtax	1,783	1,873	1,400	1,500
4702	Fond du Luth Proceeds	150,000	150,000	150,000	150,000
TOTAL MISCELLANEOUS		1,666,519	1,459,979	545,200	552,700

City of Duluth Minnesota - 2024 Budget

General Fund Revenues		2021 Actual	2022 Actual	2023 Budget	2024 Proposed
OTHER FINANCING SOURCES					
4730-20	Transfer from Special Revenue Funds	1,795,796	10,608,884	2,445,500	2,541,500
4730-22	Transfer from Police Grant Funds	1,447,819	1,551,548	1,210,800	1,157,500
4730-23	Overtime	327,391	254,387	121,000	-
4730-50	Transfer from Enterprise Funds	1,414,798	76,200	1,422,900	1,422,900
4730-51	Transfer from Public Utility Funds	924,196	1,080,400	1,088,400	1,129,800
4730-60	Transfer from Internal Service Funds	2,313	-	-	-
4731	Gas Utility in Lieu of Taxes	2,550,973	2,869,276	4,000,000	2,700,000
4732	Steam Utility in Lieu of Taxes	154,492	164,600	154,000	182,000
4805	Reimbursements	35	-	-	-
TOTAL OTHER FINANCING SOURCES		8,617,812	16,605,296	10,442,600	9,133,700
4999	Fund Balance Reserves	-	-	-	9,200,000
	ARPA Funding	-	-	245,000	-
	ARPA -Capital	-	-	3,000,000	-
GENERAL FUND TOTAL		100,136,954	114,427,585	105,866,850	117,775,000

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2024 General Fund Proposed Expenditures

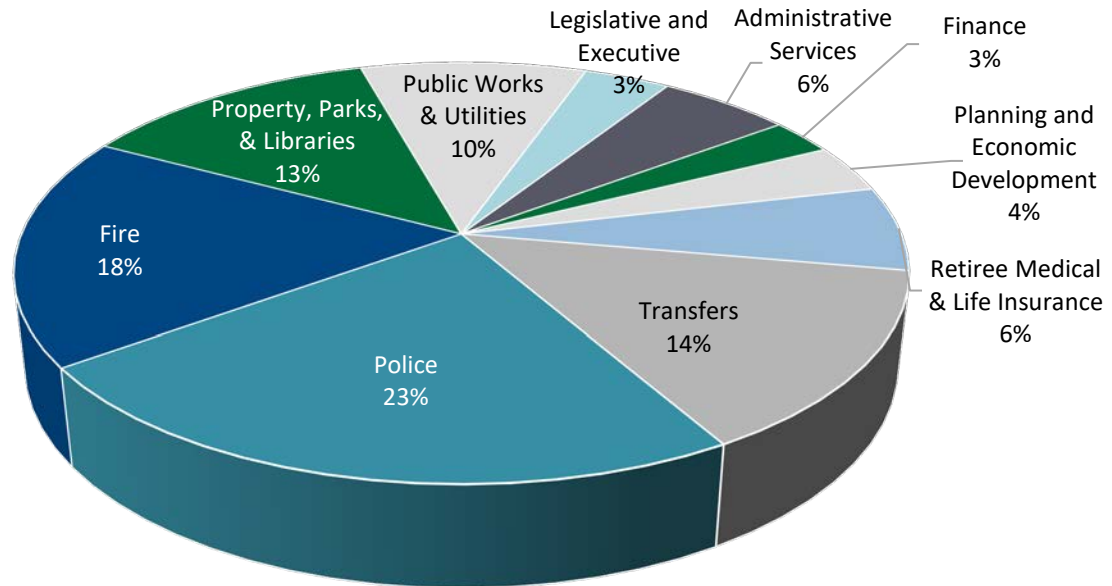


Permanent Salaries	\$	52,977,000
Permanent Salaries - One Time Payment	\$	1,863,300
Overtime and Other Wages	\$	2,458,000
Benefits	\$	24,935,800
Supplies	\$	3,540,000
Other Services & Charges	\$	12,984,100
Utilities	\$	1,998,400
Retiree Medical & Life Insurance	\$	7,647,400
Capital Outlay	\$	371,000
Cash Reserves - Capital	\$	9,000,000
TOTAL 2024 EXPENDITURES	\$	117,775,000

This graph shows the General Fund budget by expense category. The largest single category of expense is permanent salaries at 45% of all expenses. When the cost of benefits, overtime, and other wages is added, the total is 23% of all budgeted expenses. Other services and charges comprises 11% of the total; followed by retiree medical and life insurance, supplies, utilities, and capital outlay as the remaining 11%. The remaining 10% is comprised of Capital Reserves and permanent salaries - one time payment.

City of Duluth Minnesota - 2024 Budget

2024 General Fund Proposed Expenditures



Police	\$	27,505,800
Fire	\$	20,911,400
Property, Parks, & Libraries	\$	15,162,100
Public Works & Utilities	\$	11,489,700
Legislative and Executive	\$	4,365,100
Administrative Services	\$	6,732,300
Finance	\$	3,241,000
Planning and Economic Development	\$	4,379,200
Retiree Medical & Life Insurance	\$	7,647,400
Transfers	\$	16,341,000
TOTAL 2024 EXPENDITURES	\$	117,775,000

This graph shows the General Fund departmental budgets as a percent of the total General Fund expenditures for budget fiscal year 2024. The largest category of expense is public safety with the Police and Fire departments comprising 41% of the total; followed by Property, Parks, & Libraries department at 13%. The General Fund portion of the Public Works department comprises 10% of the total. Retiree medical and life insurance comprises 6% of the total. The remaining five departments totaled together are 30%.

City of Duluth Minnesota - 2024 Budget

2024 General Fund Proposed Expenditures

	Permanent Salaries	Overtime	Other Wages	Benefits	Other Expense	Capital Outlay	TOTAL
LEGISLATIVE AND EXECUTIVE							
City Council	-	-	124,200	9,500	70,700	-	204,400
Mayor's Office	561,400	-	10,800	246,200	24,200	-	842,600
Chief Administrative Officer	356,800	-	-	149,000	20,600	-	526,400
Attorney's Office	1,923,800	-	30,000	776,800	61,100	-	2,791,700
DEPARTMENT TOTAL	2,842,000	-	165,000	1,181,500	176,600	-	4,365,100
PROPERTY, PARKS, & LIBRARIES							
Park Maintenance	1,623,600	75,000	125,800	759,000	985,800	-	3,569,200
Library Facilities Management	3,066,300	800	101,800	1,411,800	445,200	371,000	5,396,900
	2,249,200	25,000	13,700	939,900	2,968,200	-	6,196,000
DEPARTMENT TOTAL	6,939,100	100,800	241,300	3,110,700	4,399,200	371,000	15,162,100
ADMINISTRATIVE SERVICES							
Human Resources Information Technology	912,500	-	10,000	399,100	90,500	-	1,412,100
	2,113,100	10,000	-	922,800	1,202,100	-	4,248,000
City Clerk	593,900	1,400	130,000	291,200	55,700	-	1,072,200
DEPARTMENT TOTAL	3,619,500	11,400	140,000	1,613,100	1,348,300	-	6,732,300
FINANCE							
Budget Office	713,200	6,400	-	286,200	37,100	-	1,042,900
Auditor's Office	841,300	7,600	-	390,000	304,100	-	1,543,000
Purchasing	422,000	-	-	218,900	14,200	-	655,100
DEPARTMENT TOTAL	1,976,500	14,000	-	895,100	355,400	-	3,241,000
PLANNING AND ECONOMIC DEVELOPMENT							
Planning & Development Construction Services & Inspection	1,191,100	-	-	525,500	66,900	-	1,783,500
	1,650,100	9,000	-	780,500	156,100	-	2,595,700
DEPARTMENT TOTAL	2,841,200	9,000	-	1,306,000	223,000	-	4,379,200

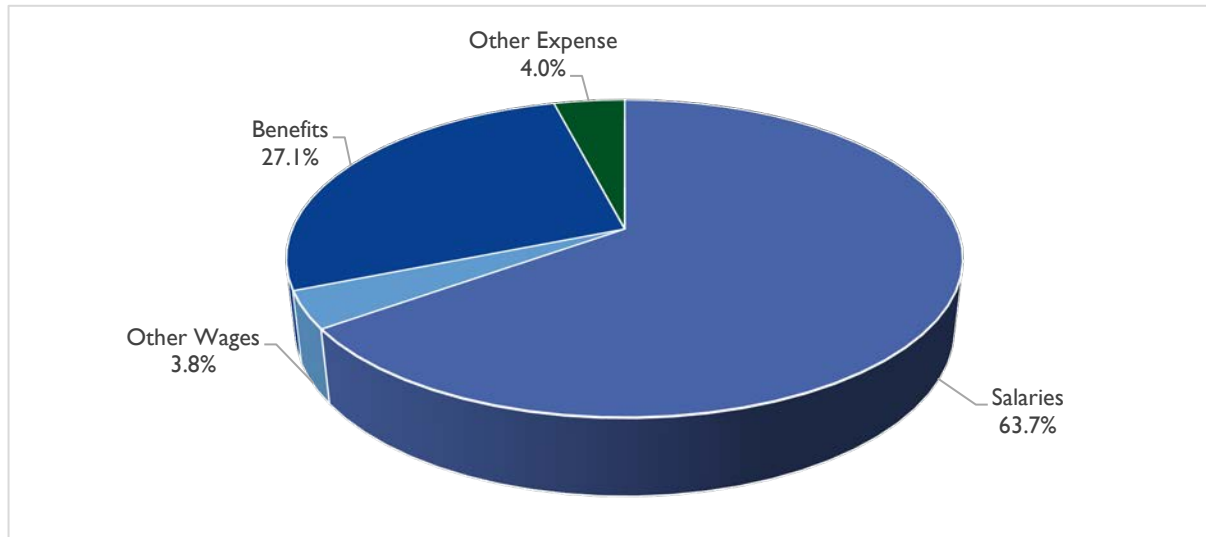
City of Duluth Minnesota - 2024 Budget

2024 General Fund Proposed Expenditures

	Permanent Salaries	Overtime	Other Wages	Benefits	Other Expense	Capital Outlay	TOTAL
FIRE DEPARTMENT							
Fire Administration	665,600	-	-	298,200	49,900	-	1,013,700
Fire Operations	11,015,900	790,800	-	5,475,700	898,000	-	18,180,400
Life Safety	1,091,600	11,300	-	510,700	103,700	-	1,717,300
DEPARTMENT TOTAL	12,773,100	802,100	-	6,284,600	1,051,600	-	20,911,400
POLICE DEPARTMENT	17,093,300	445,000	256,400	8,161,700	1,549,400	-	27,505,800
PUBLIC WORKS							
Director's Office	65,200	-	-	28,700	1,000	-	94,900
Street Maintenance	3,025,900	187,000	-	1,608,100	4,357,700	-	9,178,700
Engineering	1,343,300	56,000	30,000	634,800	152,000	-	2,216,100
DEPARTMENT TOTAL	4,434,400	243,000	30,000	2,271,600	4,510,700	-	11,489,700
TRANSFERS	1,863,700	-	-	27,500	22,097,200	-	23,988,400
2024 PROPOSED GENERAL FUND	54,382,800	1,625,300	832,700	24,851,800	35,711,400	371,000	117,775,000

City of Duluth Minnesota - 2024 Budget

Legislative & Executive Department 2024 Proposed Budget by Expenditure Category



Expenditures by Category	2021 Actual	2022 Actual	2023 Budget	2024 Proposed	Difference
Permanent Salaries	2,357,046	2,571,906	2,646,250	2,842,000	195,750
Overtime	1,643	3,521	-	-	-
Other Wages	165,795	167,409	165,000	165,000	-
Retirement Incentive	-	-	-	-	-
Total Personal Services	2,524,484	2,742,835	2,811,250	3,007,000	195,750
Benefits	1,016,987	1,020,461	1,181,300	1,181,500	200
Other Expense	217,875	147,036	156,600	176,600	20,000
Department Total	3,759,346	3,910,333	4,149,150	4,365,100	215,950

Expenditures by Division	2021 Actual	2022 Actual	2023 Budget	2024 Proposed	Difference
City Council	190,085	187,959	204,400	204,400	-
Mayor's Office	767,907	769,707	823,200	842,600	19,400
Chief Admin Officer	467,764	478,509	479,500	526,400	46,900
Attorney's Office	2,333,590	2,474,159	2,642,050	2,791,700	149,650
Department Total	3,759,346	3,910,333	4,149,150	4,365,100	215,950

Budgeted FTE's	2021	2022	2023	2024	Difference
	26.0	25.8	26.8	26.8	0.0

City of Duluth Minnesota - 2024 Budget

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	2021	2022	2023	2024	Difference
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There are no fulltime, permanent employees assigned to this division.

Expenditures	2021 Actual	2022 Actual	2023 Budget	2024 Proposed	Difference
Personal Services					
Permanent Salaries	-	-	-	-	-
Overtime	-	-	-	-	-
Other Wages	124,200	120,750	124,200	124,200	-
Total Salaries	124,200	120,750	124,200	124,200	-
Benefits	9,707	9,237	9,500	9,500	-
Other Expense					
Materials & Supplies	50	1,447	1,300	1,300	-
Services	4,908	3,464	12,000	12,000	-
Utilities & Mtc	48,516	50,186	52,200	52,200	-
Other	2,704	2,875	5,200	5,200	-
Total Other Expense	56,178	57,972	70,700	70,700	-
Division Total	190,085	187,959	204,400	204,400	-

City of Duluth Minnesota - 2024 Budget

General Fund Expenditure Detail	2021 Actual	2022 Actual	2023 Budget	2024 Proposed
City Council - 110-110-1101				
PERSONAL SERVICES				
5103 Other Wages	124,200	120,750	124,200	124,200
TOTAL	124,200	120,750	124,200	124,200
EMPLOYEE BENEFITS				
5121 PERA Retirement	-	-	-	-
5122 FICA - Social Security	7,867	7,487	7,700	7,700
5123 FICA - Medicare	1,840	1,751	1,800	1,800
TOTAL	9,707	9,237	9,500	9,500
OTHER EXPENDITURES				
5200 Office Supplies	50	1,322	-	-
5201 Computer Supplies/Software	-	-	1,000	1,000
5219 Other Miscellaneous Supplies	-	125	300	300
5319 Other Professional Services	2,575	-	4,000	4,000
5331 Travel/Training	1,250	3,295	7,000	7,000
5355 Printing & Copying	1,083	169	1,000	1,000
5404 Equipment/Machinery Repair & Mtc	-	123	3,700	3,700
5414 Software Licenses & Mtce Agreements	48,516	50,063	48,500	48,500
5433 Dues & Subscription	1,025	750	1,000	1,000
5441 Other Services & Charges	1,679	142	2,000	2,000
5443 Board & Meeting Expenses	-	1,983	2,200	2,200
TOTAL	56,178	57,972	70,700	70,700
DIVISION TOTAL	190,085	187,959	204,400	204,400

City of Duluth Minnesota - 2024 Budget

Mayor's Office

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	2021	2022	2023	2024	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					
1085 Officer	1.0	1.0	1.0	1.0	-
Public Information					
1085 Officer	1.0	1.0	1.0	1.0	-
1110 Comm & Policy Officer	1.0	1.0	1.0	1.0	-
Division Total	6.0	6.0	6.0	6.0	0.0

	2021 Actual	2022 Actual	2023 Budget	2024 Proposed	Difference
Personal Services					
Permanent Salaries	503,966	505,042	532,500	561,400	28,900
Overtime	-	-	-	-	-
Other Wages	11,736	11,556	10,800	10,800	-
Total Salaries	515,702	516,598	543,300	572,200	28,900
Benefits	243,143	233,477	255,700	246,200	(9,500)
Other Expense					
Materials & Supplies	564	529	3,000	3,000	-
Services	6,411	9,275	10,800	10,800	-
Other	2,087	9,828	10,400	10,400	-
Total Other Expense	9,062	19,632	24,200	24,200	-
Division Total	767,907	769,707	823,200	842,600	19,400

City of Duluth Minnesota - 2024 Budget

General Fund Expenditure Detail	2021 Actual	2022 Actual	2023 Budget	2024 Proposed
Mayor's Office - 110-110-1102				
PERSONAL SERVICES				
5100 Permanent Salaries	503,966	505,042	532,500	561,400
5101 Premium Pay	-	-	-	-
5103 Other Wages	11,736	11,556	10,800	10,800
TOTAL	515,702	516,598	543,300	572,200
EMPLOYEE BENEFITS				
5121 PERA Retirement	35,771	35,527	40,800	42,000
5122 FICA - Social Security	24,014	24,580	34,600	35,500
5123 FICA - Medicare	7,050	7,177	8,100	8,300
5125 Dental Insurance	2,376	2,277	2,400	2,400
5126 Life Insurance	1,224	1,553	1,100	1,100
5127 Health Care Savings Plan (HCSP)	17,213	27,463	11,900	11,900
5130 Cafeteria Plan Benefits	155,496	134,901	156,800	145,000
TOTAL	243,143	233,477	255,700	246,200
OTHER EXPENDITURES				
5200 Office Supplies	164	404	2,000	2,000
5219 Other Miscellaneous Supplies	197	125	500	500
5241 Small Equip-Office/Operating	203	-	500	500
5321 Phone Service Cellular Phone	2,031	1,346	2,200	2,200
5322 Postage	-	-	100	100
5331 Travel/Training	4,203	7,223	6,500	6,500
5355 Printing & Copying	177	706	2,000	2,000
5433 Dues & Subscription	584	475	400	400
5441 Other Services & Charges	-	2,511	3,000	3,000
5443 Board & Meeting Expenses	454	2,604	2,000	2,000
5444 Mayor's Contingent Account	1,050	4,238	5,000	5,000
TOTAL	9,062	19,632	24,200	24,200
DIVISION TOTAL	767,907	769,707	823,200	842,600
REVENUE SOURCE				
4654 Other Reimbursements	-	1,019	-	-
DIVISION TOTAL	-	1,019	-	-

City of Duluth Minnesota - 2024 Budget

Chief Administrative Officer

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 of Duluth. 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	2021	2022	2023	2024	Difference
Chief Admin Officer	1.0	1.0	1.0	1.0	-
9 Executive Assistant	1.0	1.0	1.0	1.0	-
1110 Sustainability Officer	1.0	1.0	1.0	1.0	-
Division Total	3.0	3.0	3.0	3.0	0.0

Expenditures	2021 Actual	2022 Actual	2023 Budget	2024 Proposed	Difference
Personal Services					
Permanent Salaries	310,863	327,946	316,400	356,800	40,400
Overtime	-	-	-	-	-
Other Wages	1,163	2,295	-	-	-
Total Salaries	312,026	330,241	316,400	356,800	40,400
Benefits	141,002	123,600	142,500	149,000	6,500
Other Expense					
Materials & Supplies	3,038	1,331	1,500	1,500	-
Services	5,234	10,080	5,000	5,000	-
Utilities & Mtc	-	-	-	-	-
Other	6,465	13,256	14,100	14,100	-
Total Other Expense	14,737	24,667	20,600	20,600	-
Division Total	467,764	478,509	479,500	526,400	46,900

City of Duluth Minnesota - 2024 Budget

General Fund Expenditure Detail	2021 Actual	2022 Actual	2023 Budget	2024 Proposed
Chief Administrative Officer - 110-110-1103				
PERSONAL SERVICES				
5100 Permanent Salaries	310,863	327,946	316,400	356,800
5101 Premium Pay	-	-	-	-
5103 Other Wages	1,163	2,295	-	-
TOTAL	312,026	330,241	316,400	356,800
EMPLOYEE BENEFITS				
5121 PERA Retirement	22,964	23,984	24,600	26,700
5122 FICA - Social Security	17,858	18,763	20,500	22,100
5123 FICA - Medicare	4,328	4,585	4,800	5,200
5125 Dental Insurance	1,155	1,188	1,200	1,200
5126 Life Insurance	595	810	500	500
5127 Health Care Savings Plan (HCSP)	19,432	9,992	20,100	20,500
5130 Cafeteria Plan Benefits	74,670	63,720	70,700	72,700
5133 Health or Fitness Program	-	558	100	100
TOTAL	141,002	123,600	142,500	149,000
OTHER EXPENDITURES				
5200 Office Supplies	374	553	500	500
5201 Computer Supplies/Software	-	13	-	-
5219 Other Miscellaneous Supplies	2,664	765	1,000	1,000
5321 Phone Service Cellular Phone	364	525	-	-
5331 Travel/Training	4,870	9,555	5,000	5,000
5404 Equipment/Machinery Repair & Mtc	-	-	-	-
5418 Vehicle/Equip Lease (Long-term)	-	-	-	-
5433 Dues & Subscription	2,376	3,112	1,600	1,600
5435 Books & Pamphlets	-	-	-	-
5441 Other Services & Charges	3,070	1,619	3,000	3,000
5443 Board & Meeting Expenses	1,019	-	500	500
5461 Energy Efficiency Projects	-	8,526	9,000	9,000
TOTAL	14,737	24,667	20,600	20,600
DIVISION TOTAL	467,764	478,509	479,500	526,400
REVENUE SOURCE				
4650 Salaries Reimbursement	3,000	2,000	-	-
4654 Other Reimbursements	3,163	2,295	-	-
DIVISION TOTAL	6,163	4,295	-	-

City of Duluth Minnesota - 2024 Budget

City Attorney's Office

The City of Duluth 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	2021	2022	2023	2024	Difference
1165 City Attorney	1.0	1.0	1.0	1.0	-
1160 Deputy City Attorney	-	2.0	2.0	2.0	-
Assistant Attorney	9.0	7.0	8.0	8.0	-
1100 Risk Manager	-	-	1.0	1.0	-
10 Lead Paralegal City Investigator &	-	1.0	1.0	1.0	-
10 Claims Agent	1.0	1.0	-	-	-
9 Executive Assistant	-	1.0	1.0	1.0	-
129 Admin Legal Assistant	3.0	-	-	-	-
131 Victim Services Spec.	-	0.8	0.8	0.8	-
131 Prosecution Assistant	1.0	-	-	-	-
133 Paralegal	2.0	3.0	3.0	3.0	-
Division Total	17.0	16.8	17.8	17.8	0.0

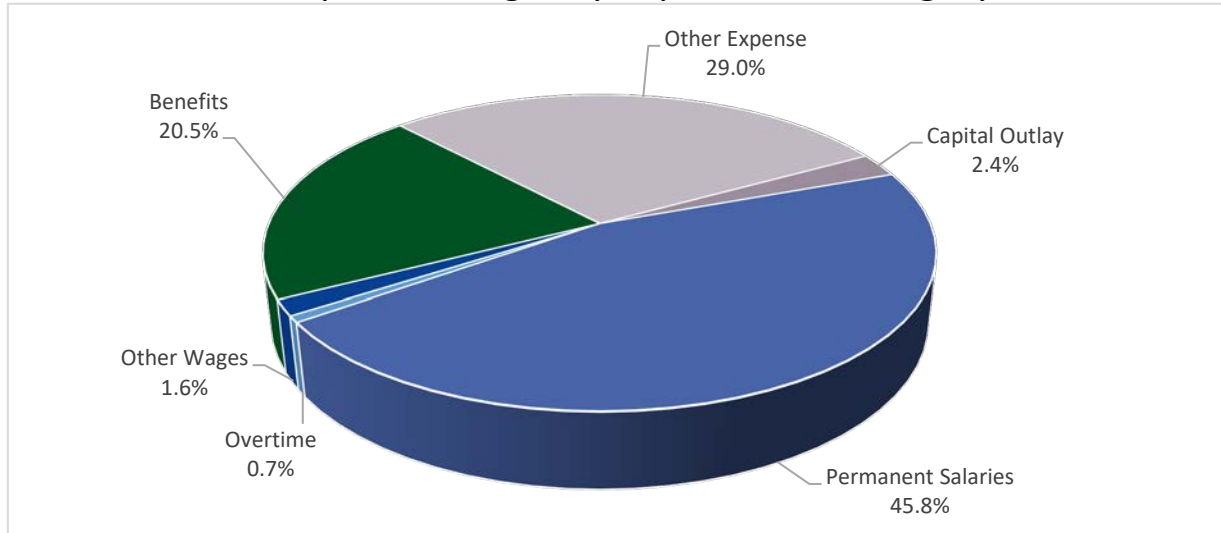
Expenditures	2021 Actual	2022 Actual	2023 Budget	2024 Proposed	Difference
Personal Services					
Permanent Salaries	1,542,217	1,738,917	1,797,350	1,923,800	126,450
Overtime	1,643	3,521	-	-	-
Other Wages	28,696	32,808	30,000	30,000	-
Retirement Incentive	-	-	-	-	-
Total Salaries	1,572,557	1,775,246	1,827,350	1,953,800	126,450
Benefits	623,134	654,147	773,600	776,800	3,200
Other Expense					
Materials & Supplies	1,691	2,611	3,300	3,300	-
Services	10,530	11,800	12,400	12,400	-
Other	125,677	30,355	25,400	45,400	20,000
Total Other Expense	137,898	44,766	41,100	61,100	20,000
Division Total	2,333,590	2,474,159	2,642,050	2,791,700	149,650

City of Duluth Minnesota - 2024 Budget

General Fund Expenditure Detail	2021 Actual	2022 Actual	2023 Budget	2024 Proposed
City Attorney's Office - 110-110-1104				
PERSONAL SERVICES				
5100 Permanent Salaries	1,542,217	1,738,917	1,797,350	1,923,800
5101 Premium Pay	1,643	3,521	-	-
5103 Other Wages	28,696	32,808	30,000	30,000
5105 Retirement Incentive	-	-	-	-
TOTAL	1,572,557	1,775,246	1,827,350	1,953,800
EMPLOYEE BENEFITS				
5121 PERA Retirement	114,698	125,809	137,000	145,800
5122 FICA - Social Security	91,968	106,101	114,200	121,100
5123 FICA - Medicare	21,723	24,849	26,700	28,300
5125 Dental Insurance	6,600	6,798	7,000	7,100
5126 Life Insurance	3,400	4,635	3,200	3,200
5127 Health Care Savings Plan (HCSP)	66,651	58,501	76,500	63,900
5130 Cafeteria Plan Benefits	316,266	325,747	407,700	406,100
5133 Health or Fitness Program	1,829	1,707	1,300	1,300
TOTAL	623,134	654,147	773,600	776,800
OTHER EXPENDITURES				
5200 Office Supplies	1,691	2,611	3,300	3,300
5304 Legal Services	728	2,906	2,000	2,000
5321 Phone Service Cellular Phone	2,040	1,831	2,200	2,200
5331 Travel/Training	6,927	5,718	6,000	6,000
5335 Local Mileage Reimbursement	439	1,203	1,000	1,000
5355 Printing & Copying	35	-	100	100
5356 Copier, Printer Lease & Supplies	362	142	1,100	1,100
5414 Software Licenses & Maintenance	56	1,319	1,400	21,400
5433 Dues & Subscription	18,455	21,221	17,000	17,000
5441 Other Services & Charges	7,166	7,816	7,000	7,000
5700 Transfer to Special Revenue Fund	100,000	-	-	-
TOTAL	137,898	44,766	41,100	61,100
DIVISION TOTAL	2,333,590	2,474,159	2,642,050	2,791,700
REVENUE SOURCE				
4319 Attorney Fees	7,450	38,978	-	-
4644 Miscellaneous Fees, Sales, Services	5,500	4,828	1,000	1,000
4654 Other Reimbursements	702	88	-	-
4730 Transfer from Special Revenue Fund	65,939	81,463	70,000	70,000
DIVISION TOTAL	79,590	125,357	71,000	71,000

City of Duluth Minnesota - 2024 Budget

Property, Parks, & Libraries Department 2024 Proposed Budget by Expenditure Category



Expenditures by Category	2021 Actual	2022 Actual	2023 Budget	2024 Proposed	Difference
Permanent Salaries	5,749,311	5,852,836	6,497,900	6,939,100	441,200
Overtime	67,516	65,455	100,800	100,800	-
Other Wages	239,295	236,505	241,300	241,300	-
Total Personal Services	6,056,121	6,154,795	6,840,000	7,281,200	441,200
Benefits	2,529,319	2,524,391	3,272,200	3,110,700	(161,500)
Other Expense	4,420,863	4,314,966	4,266,500	4,399,200	132,700
Capital Outlay	298,712	301,071	311,000	371,000	60,000
Department Total	13,305,015	13,295,222	14,689,700	15,162,100	472,400

Expenditures by Division	2021 Actual	2022 Actual	2023 Budget	2024 Proposed	Difference
Park Maintenance	3,368,463	3,184,584	3,539,200	3,569,200	30,000
Library Services	4,848,566	4,589,457	5,235,700	5,396,900	161,200
Property and Fac. Mgmt	5,106,255	5,521,182	5,914,800	6,196,000	281,200
Department Total	13,323,284	13,295,222	14,689,700	15,162,100	472,400

Budgeted FTE's	2021	2022	2023	2024	Difference
	98.60	98.60	99.35	100.35	1.00

City of Duluth Minnesota - 2024 Budget

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	2021	2022	2023	2024	Difference
1085 Parks & Grds Mt. Sup.	-	1.00	1.00	1.00	-
1085 Bldg & Grds Maint Sup.	1.00	-	-	-	-
127 Admin Clerical Spec	-	-	-	1.00	1.00
28 Park Mtce. Worker	16.00	16.00	17.00	16.00	(1.00)
31 Park Mtce. Ops. Coord.	-	1.00	1.00	-	(1.00)
32 Mtce. Ops. Leadwkr.	3.00	3.00	2.00	3.00	1.00
34 Forester	1.00	1.00	1.00	1.00	-
34 Natural Res. Coord.	0.50	0.50	0.50	0.50	-
131 Grant Coordinator	-	-	0.25	0.25	-
131 Volunteer Coord.	0.80	-	-	-	-
Budget & Operations					
133 Analyst	0.30	0.30	0.30	0.30	-
Division Total	22.60	22.80	23.05	23.05	-

Expenditures	2021 Actual	2022 Actual	2023 Budget	2024 Proposed	Difference
Personal Services					
Permanent Salaries	1,409,131	1,483,900	1,557,700	1,623,600	65,900
Overtime	46,136	37,846	75,000	75,000	-
Other Wages	155,325	107,721	125,800	125,800	-
Retirement Incentive	9,548	-	-	-	-
Total Salaries	1,620,140	1,629,467	1,758,500	1,824,400	65,900
Benefits	646,610	654,217	837,700	759,000	(78,700)
Other Expense					
Materials & Supplies	181,497	235,559	239,400	231,800	(7,600)
Services	91,604	84,544	107,600	105,100	(2,500)
Utilities & Maintenance	469,417	475,273	479,600	525,000	45,400
Other	359,195	105,524	116,400	123,900	7,500
Total Other Expense	1,101,713	900,899	943,000	985,800	42,800
Division Total	3,368,463	3,184,584	3,539,200	3,569,200	30,000

City of Duluth Minnesota - 2024 Budget

General Fund Expenditure Detail		2021 Actual	2022 Actual	2023 Budget	2024 Proposed
Park Maintenance 110-121-1217-2145					
PERSONAL SERVICES					
5100	Permanent Salaries	1,409,131	1,483,900	1,557,700	1,623,600
5101	Premium Pay	46,136	37,846	75,000	75,000
5103	Other Wages	155,235	107,466	125,800	125,800
5105	Retirement Incentive	9,548	-	-	-
5118	Meal Allowance	90	255	-	-
	TOTAL	1,620,140	1,629,467	1,758,500	1,824,400
EMPLOYEE BENEFITS					
5121	PERA Retirement	106,027	111,329	122,100	124,900
5122	FICA - Social Security	97,434	98,792	109,900	113,100
5123	FICA - Medicare	22,787	23,105	25,700	26,500
5125	Dental Insurance	8,633	8,758	9,100	9,100
5126	Life Insurance	4,447	5,978	4,100	4,100
5127	Health Care Savings Plan (HCSP)	22,511	28,601	30,200	44,200
5130	Cafeteria Plan Benefits	384,205	376,909	536,600	437,100
5133	Health or Fitness Program	566	746	-	-
	TOTAL	646,610	654,217	837,700	759,000
OTHER EXPENDITURES					
5200	Office Supplies	3,541	3,386	6,000	4,000
5201	Computer Supplies/Software	-	-	5,000	3,000
5205	Safety & Training Materials	7,934	10,277	10,000	10,000
5211	Cleaning/Janitorial Supplies	20,087	19,117	25,000	25,000
5212	Motor Fuels	67,826	108,431	105,400	100,800
5218	Uniforms	5,500	8,294	9,000	9,000
5219	Other Miscellaneous Supplies	50	800	-	-
5220	Repair & Maintenance Supplies	61,593	69,910	45,000	45,000
5225	Park/Landscape Materials	-	-	15,000	15,000
5226	Sign & Signal Materials	-	-	5,000	5,000
5228	Painting Supplies	5,713	5,921	8,000	8,000
5240	Small Tools	6,376	6,554	6,000	7,000
5241	Small Equip-Office/Operating	2,876	2,869	-	-
5305	Medical Svcs/Testing Fees	-	-	500	-
5310	Contract Services	73,997	71,132	75,700	78,100
5320	Data Services	1,774	(1)	3,500	-
5321	Phone Service	4,424	7,595	6,400	8,000
5331	Travel/Training	10,691	5,285	16,000	15,000
5335	Local Mileage Reimbursement	718	533	5,000	4,000

City of Duluth Minnesota - 2024 Budget

General Fund Expenditure Detail		2021 Actual	2022 Actual	2023 Budget	2024 Proposed
Park Maintenance 110-121-1217-2145 Continued					
5356	Copier, Printer Lease & Supplies	-	-	500	-
5384	Refuse Disposal	60,455	48,577	65,000	63,000
5404	Equipment/Machinery Repair & Mtc	8,069	3,812	10,000	10,000
5409	Fleet Services Charges	400,893	422,884	404,600	452,000
5414	Software Licenses & Mtce Agreements	20,950	10,014	13,900	23,500
5415	Vehicle/Equip Rent (Short-term)	6,195	1,411	15,000	15,000
5419	Other Rentals	52,431	49,118	55,000	55,000
5433	Dues & Subscription	662	240	2,500	500
5438	Licenses	160	-	-	900
5441	Other Services & Charges	3,087	2,089	5,000	4,000
5454	Contract Tree Services	29,710	26,816	25,000	25,000
5700	Interfund Transfers Out	246,000	15,835	-	-
	TOTAL	1,101,713	900,899	943,000	985,800
DIVISION TOTAL		3,368,463	3,184,584	3,539,200	3,569,200
REVENUE SOURCE					
4225	Ski Trails Grant	11,000	11,000	11,000	11,000
4654	Other Reimbursements	17,821	12,612	-	-
4730	Transfer from Special Revenue	200,000	220,600	224,100	236,700
DIVISION TOTAL		228,821	244,212	235,100	247,700

City of Duluth Minnesota - 2024 Budget

Library Services

The Library Division provides a safe and welcoming environment for people of all ages and backgrounds to use the Library's print and digital collections, access community resources, and attend educational programs and events.

Budgeted FTE's	2021	2022	2023	2024	Difference
1125 Mgr, Library Services	1.00	1.00	1.00	1.00	-
1070 Library Supervisor	3.00	3.00	4.00	4.00	-
124 Library Safety Specialist	-	-	1.00	1.00	-
124 Library Technician	22.50	22.50	22.00	22.00	-
128 Sr. Library Tech.	5.00	4.00	4.00	4.00	-
131 Business Ofc. Coord.	1.00	1.00	1.00	1.00	-
131 Library Circ. Coord.	-	1.00	1.00	1.00	-
131 Librarian I	11.00	11.00	11.00	10.00	(1.00)
131 Volunteer Coord.	0.20	-	-	-	-
133 Librarian II	4.00	4.00	3.00	4.00	1.00

Division Total	47.70	47.50	48.00	48.00	-
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Expenditures	2021 Actual	2022 Actual	2023 Budget	2024 Proposed	Difference
Personal Services					
Permanent Salaries	2,461,906	2,510,497	2,921,500	3,066,300	144,800
Overtime	500	6,279	800	800	-
Other Wages	57,240	108,197	101,800	101,800	-
Retirement Incentive	8,721	-	-	-	-
Total Salaries	2,528,367	2,624,973	3,024,100	3,168,900	144,800
Benefits	1,060,049	1,098,013	1,456,400	1,411,800	(44,600)
Other Expense					
Materials & Supplies	39,762	46,145	45,400	45,900	500
Services	101,965	154,080	48,200	48,800	600
Utilities & Maintenance	60,276	61,240	63,700	64,600	900
Other	759,436	303,934	286,900	285,900	(1,000)
Total Other Expense	961,438	565,400	444,200	445,200	1,000
Capital Outlay	298,712	301,071	311,000	371,000	60,000

Division Total	4,848,566	4,589,457	5,235,700	5,396,900	161,200
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City of Duluth Minnesota - 2024 Budget

General Fund Expenditure Detail	2021 Actual	2022 Actual	2023 Budget	2024 Proposed
PERSONAL SERVICES				
5100 Permanent Salaries	2,461,906	2,510,497	2,921,500	3,066,300
5101 Premium Pay	500	6,279	800	800
5103 Other Wages	57,240	108,197	101,800	101,800
5105 Retirement Incentive	8,721	-	-	-
TOTAL	2,528,367	2,624,973	3,024,100	3,168,900
EMPLOYEE BENEFITS				
5121 PERA Retirement	177,827	183,663	222,300	231,200
5122 FICA - Social Security	153,575	159,098	188,400	196,500
5123 FICA - Medicare	35,917	37,208	44,100	45,900
5125 Dental Insurance	15,906	16,500	19,000	20,200
5126 Life Insurance	8,296	11,441	8,600	9,200
5127 Health Care Savings Plan (HCSP)	52,928	77,974	55,000	93,300
5130 Cafeteria Plan Benefits	615,161	611,049	919,000	815,500
5133 Health or Fitness Program	440	1,080	-	-
TOTAL	1,060,049	1,098,013	1,456,400	1,411,800
OTHER EXPENDITURES				
5200 Office Supplies	3,553	6,321	4,900	6,000
5201 Computer Supplies/Software	878	785	1,000	500
5212 Motor Fuels	854	1,208	1,000	1,100
5219 Other Miscellaneous Supplies	31,542	34,838	35,000	35,000
5220 Repair & Maintenance Supplies	-	-	500	300
5241 Small Equip-Office/Operating	2,935	2,993	3,000	3,000
5319 Other Professional Services	92,374	130,344	34,000	34,000
5321 Phone Service	-	-	-	600
5322 Postage	695	5,606	3,500	4,000
5331 Travel/Training	4,415	14,346	4,700	4,700
5335 Local Mileage Reimbursement	64	151	1,500	1,000
5355 Printing & Copying	415	-	-	-
5356 Copier, Printer Lease & Supplies	286	-	-	-
5384 Refuse Disposal	3,717	3,632	4,500	4,500
5404 Equipment/Machinery Repair & Mtc	3,328	3,328	2,600	2,600
5409 Fleet Services Charges	6,908	6,632	8,100	9,000
5412 Building Rental	205,722	214,571	226,000	226,000
5413 Library Materials/Svcs Rental	50,934	56,553	58,000	58,000
5414 Software Licenses & Mtce Agreement	50,040	51,280	53,000	53,000
5427 Credit Card Commissions	502	617	1,000	1,000
5433 Dues & Subscription	110	-	100	100
5441 Other Services & Charges	2,168	2,804	1,800	800
5700 Interfund Transfers Out	500,000	29,389	-	-
TOTAL	961,438	565,400	444,200	445,200

City of Duluth Minnesota - 2024 Budget

General Fund Expenditure Detail	2021 Actual	2022 Actual	2023 Budget	2024 Proposed
CAPITAL OUTLAY				
5590 Library Materials	298,712	301,071	311,000	371,000
TOTAL	298,712	301,071	311,000	371,000
DIVISION TOTAL	4,848,566	4,589,457	5,235,700	5,396,900
REVENUE SOURCE				
4220 State of Minnesota Operating	3,820	4,096	4,000	4,000
4622 Rent of Buildings	705	1,260	700	900
4631 Media Sales	2,857	12,568	8,000	9,000
4644 Miscellaneous Sales	473	1,007	600	800
4654 Other Reimbursements	39,599	45,463	42,700	42,700
4730 Interfund Transfers In	10,000	10,000	-	-
DIVISION TOTAL	57,454	74,394	56,000	57,400

City of Duluth Minnesota - 2024 Budget

Property and 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	2021	2022	2023	2024	Difference
1170 Director P, P, & L	1.00	1.00	1.00	1.00	-
1090 Property Svcs. Supv. Facility Ops. & Maint.	1.00	1.00	1.00	1.00	-
1095 Supv.	1.00	1.00	1.00	1.00	-
1105 Constr. Project Supv. Property & Facilities	1.00	1.00	1.00	1.00	-
1135 Manager	1.00	1.00	1.00	1.00	-
21 Janitor I Sr Property Services	8.00	8.00	8.00	8.00	-
138 Specialist	-	-	-	1.00	1.00
9 Executive Assistant	-	-	-	1.00	1.00
27 Project Technician Senior Facilities Maint.	1.00	1.00	1.00	1.00	-
27 Worker	1.00	1.00	1.00	1.00	-
28 Building Mtceprs. I & II	2.00	2.00	-	-	-
28 Facilities Maint Spec.	1.00	1.00	3.00	3.00	-
32 Trades Positions	3.00	3.00	3.00	3.00	-
32 Maint. Leadworker	1.00	1.00	1.00	1.00	-
33 Constr. Proj. Coord.	1.00	1.00	1.00	1.00	-
34 Master Plumber/Elect	2.00	2.00	2.00	2.00	-
34 Parks Senior Planner Admin. Clerical	1.00	1.00	1.00	1.00	-
127 Specialist	1.00	1.00	1.00	1.00	-
133 Budget Analyst	0.30	0.30	0.30	0.30	-
133 Property Svcs. Spec.	1.00	1.00	1.00	-	(1.00)
Division Total	28.30	28.30	28.30	29.30	1.00

City of Duluth Minnesota - 2024 Budget

Expenditures	2021 Actual	2022 Actual	2023 Budget	2024 Proposed	Difference
Personal Services					
Permanent Salaries	1,878,274	1,858,438	2,018,700	2,249,200	230,500
Overtime	20,880	21,330	25,000	25,000	-
Other Wages	26,730	20,587	13,700	13,700	-
Total Salaries	1,925,884	1,900,355	2,057,400	2,287,900	230,500
Benefits	822,660	772,160	978,100	939,900	(38,200)
Other Expense					
Materials & Supplies	392,388	340,216	391,800	389,300	(2,500)
Services	401,471	609,309	392,000	392,000	-
Utilities & Mtc	1,360,249	1,705,712	1,944,900	2,034,900	90,000
Other	203,604	193,430	150,600	152,000	1,400
Total Other Expense	2,357,712	2,848,667	2,879,300	2,968,200	88,900
Division Total	5,106,255	5,521,182	5,914,800	6,196,000	281,200

City of Duluth Minnesota - 2024 Budget

General Fund Expenditure Detail		2021 Actual	2022 Actual	2023 Budget	2024 Proposed
Property and Facilities Management - 110-121-1222					
PERSONAL SERVICES					
5100	Permanent Salaries	1,878,274	1,858,438	2,018,700	2,249,200
5101	Premium Pay	20,880	21,330	25,000	25,000
5103	Other Wages	26,730	20,587	13,700	13,700
	TOTAL	1,925,884	1,900,355	2,057,400	2,287,900
EMPLOYEE BENEFITS					
5121	PERA Retirement	138,803	136,778	152,100	167,400
5122	FICA - Social Security	115,459	113,697	128,700	141,800
5123	FICA - Medicare	27,002	26,682	30,100	33,200
5125	Dental Insurance	11,108	10,375	11,200	11,600
5126	Life Insurance	5,722	7,069	5,100	5,300
5127	Health Care Savings Plan (HCSP)	58,623	53,394	49,600	41,500
5130	Cafeteria Plan Benefits	465,343	424,164	601,300	539,100
5133	Health or Fitness Program	600	-	-	-
	TOTAL	822,660	772,160	978,100	939,900
OTHER EXPENDITURES					
5200	Office Supplies	4,104	5,683	6,000	6,000
5201	Computer Supplies/Software	16,941	6,076	6,800	6,800
5205	Safety & Training Materials	11,060	2,640	5,000	5,000
5211	Cleaning/Janitorial Supplies	49,799	53,591	62,000	62,000
5212	Motor Fuels	15,113	18,190	20,000	17,500
5218	Uniforms	8,337	11,452	8,000	8,000
5219	Other Miscellaneous Supplies	235	-	-	-
5220	Repair & Maintenance Supplies	286,799	234,824	284,000	284,000
5241	Small Equip-Office/Operating	-	7,759	-	-
5310	Contract Services	316,799	510,755	290,000	290,000
5321	Phone Service	73,739	72,447	76,500	76,500
5331	Travel/Training	4,610	19,639	15,000	15,000
5335	Local Mileage Reimbursement	6,244	6,081	10,000	10,000
5356	Copier, Printer Lease & Supplies	79	387	500	500
5381	Electricity	510,539	648,523	663,000	707,300
5382	Water, Gas & Sewer	567,026	716,724	824,000	866,200
5384	Refuse Disposal	28,046	29,067	33,000	36,500
5385	Oil	18,639	23,465	25,900	25,900
5386	Steam	236,000	287,933	399,000	399,000
5399	Skywalk Expenses	28,809	19,160	30,000	30,000
5401	Bldg/Structure Repair & Mtc	22,045	25,812	-	-

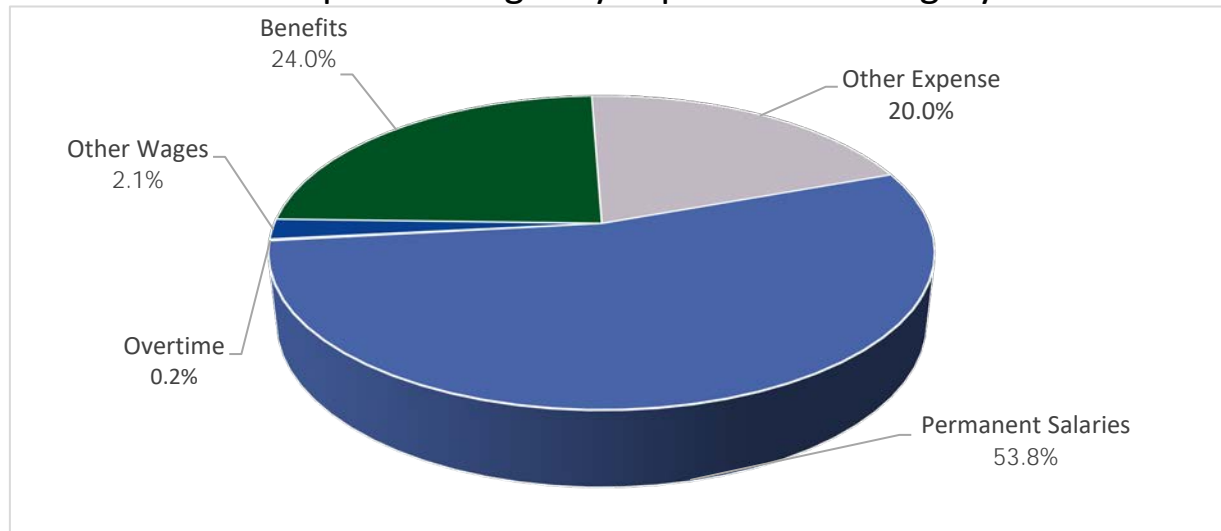
City of Duluth Minnesota - 2024 Budget

General Fund Expenditure Detail		2021 Actual	2022 Actual	2023 Budget	2024 Proposed
Property and Facilities Management - 110-121-1222 Continued					
5404	Equipment/Machinery Repair & Mtc	14,728	26,233	13,000	13,000
5409	Fleet Services Charges	25,020	28,107	41,100	42,500
5411	Land Rental/Easements	11,420	6,745	5,000	5,000
5414	Software Licenses & Mtce Agreement	32,035	44,744	40,000	40,000
5415	Vehicle/Equip Rent (Short-term)	3,273	9,543	10,000	10,000
5433	Dues & Subscription	350	364	-	-
5438	Licenses	645	1,894	1,500	1,500
5441	Other Services & Charges	62,331	4,173	5,500	5,500
5450	Laundry	2,949	3,756	4,500	4,500
5700	Interfund Transfers Out	-	22,900	-	-
	TOTAL	2,357,712	2,848,667	2,879,300	2,968,200
DIVISION TOTAL		5,106,255	5,521,182	5,914,800	6,196,000
REVENUE SOURCE					
4622	Rent of Buildings	76,717	79,308	71,000	85,300
4623	Rent of Land	12,520	10,539	10,300	10,800
4627	Concessions & Commissions	-	-	12,000	25,000
4654	Other Reimbursements	29,931	53,209	58,900	59,000
4700	Other Sources	-	12,115	-	-
4730	Transfer from Special Revenue	10,000	65,200	66,000	66,800
DIVISION TOTAL		129,168	220,371	218,200	246,900

City of Duluth Minnesota - 2024 Budget

Administrative Services Department

2024 Proposed Budget by Expenditure Category



Expenditures by Category	2021 Actual	2022 Actual	2023 Budget	2024 Proposed	Difference
Permanent Salaries	3,051,486	3,180,175	3,294,500	3,619,500	325,000
Overtime	30,836	19,438	11,400	11,400	-
Other Wages	75,226	120,108	95,000	140,000	45,000
Retirement Incentive	-	-	-	-	-
Total Personal Services	3,157,548	3,319,721	3,400,900	3,770,900	370,000
Benefits	1,288,624	1,361,303	1,546,900	1,613,100	66,200
Other Expenditures	1,206,802	1,082,665	1,271,300	1,348,300	77,000
Department Total	5,652,973	5,763,688	6,219,100	6,732,300	513,200

Expenditures by Division	2021 Actual	2022 Actual	2023 Budget	2024 Proposed	Difference
Human Resources	1,188,621	1,195,818	1,265,200	1,412,100	146,900
Information Technology	3,669,897	3,735,585	4,052,800	4,248,000	195,200
City Clerk	794,456	832,285	901,100	1,072,200	171,100
Department Total	5,652,973	5,763,688	6,219,100	6,732,300	513,200

	2021	2022	2023	2024	Difference
Budgeted FTE's	39.00	39.00	40.00	42.00	2.00

City of Duluth Minnesota - 2024 Budget

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 within the Joint Powers Enterprise.

Budgeted FTE's	2021	2022	2023	2024	Difference
Manager HR,					
1115 Healthcare & Safety	1.00	1.00	1.00	1.00	-
Human Resources					
1110 Supervisor	1.00	1.00	1.00	1.00	-
Human Resources					
9 Technician	2.00	2.00	2.00	3.00	1.00
Employee Benefits					
10 Representative	1.00	1.00	1.00	1.00	-
Human Resources					
10 Generalist	2.00	2.00	2.00	2.00	-
10 HRIS Analyst	1.00	1.00	1.00	1.00	-
Human Resources					
127 Assistant	1.00	1.00	1.00	1.00	-
128 Wellness Coordinator	1.00	1.00	1.00	1.00	-
Division Total	10.00	10.00	10.00	11.00	1.00

Expenditures	2021 Actual	2022 Actual	2023 Budget	2024 Proposed	Difference
Personal Services					
Permanent Salaries	783,654	771,055	792,500	912,500	120,000
Overtime	17,281	6,521	-	-	-
Other Wages	5,558	3,580	10,000	10,000	-
Total Salaries	806,492	781,156	802,500	922,500	120,000
Benefits	332,691	316,690	372,200	399,100	26,900
Other Expenditures					
Materials & Supplies	2,047	24,544	7,500	7,500	-
Services	20,645	36,835	40,500	40,500	-
Utilities & Mtc	18,812	22,784	35,000	35,000	-
Other	7,935	13,808	7,500	7,500	-
Total Other Expenditures	49,438	97,972	90,500	90,500	-
Division Total	1,188,621	1,195,818	1,265,200	1,412,100	146,900

City of Duluth Minnesota - 2024 Budget

General Fund Expenditure Detail	2021 Actual	2022 Actual	2023 Budget	2024 Proposed
Human Resources - 110-122-1106				
PERSONAL SERVICES				
5100 Permanent Salaries	783,654	771,055	792,500	912,500
5101 Premium Pay	17,281	6,521	-	-
5103 Other Wages	5,558	3,580	10,000	10,000
TOTAL	806,492	781,156	802,500	922,500
EMPLOYEE BENEFITS				
5121 PERA Retirement	58,336	56,050	59,700	67,800
5122 FICA - Social Security	47,634	47,005	50,600	57,200
5123 FICA - Medicare	11,140	10,993	11,800	13,400
5125 Dental Insurance	3,927	3,795	4,000	4,400
5126 Life Insurance	2,023	2,588	1,800	2,000
5127 Health Care Savings Plan (HCSP)	19,252	22,670	28,900	19,200
5130 Cafeteria Plan Benefits	189,003	172,168	212,400	232,100
5133 Health or Fitness Program	1,375	1,422	3,000	3,000
TOTAL	332,691	316,690	372,200	399,100
OTHER EXPENDITURES				
5200 Office Supplies	2,006	2,009	3,500	3,500
5201 Computer Supplies/Software	41	22,373	500	500
5219 Other Miscellaneous Supplies	-	163	3,500	3,500
5319 Other Professional Services	11,657	14,472	13,000	13,000
5321 Phone Service	887	1,320	2,000	2,000
5331 Travel/Training	8,102	20,983	18,000	18,000
5355 Printing & Copying	-	60	6,000	6,000
5356 Copier, Printer Lease & Supplies	-	-	1,500	1,500
5404 Equipment/Machinery Repair & Mtc	-	-	1,000	1,000
5414 Software Licenses & Mtce Agreements	18,812	22,784	34,000	34,000
5433 Dues & Subscription	1,108	1,337	1,500	1,500
5435 Books & Pamphlets	-	-	1,000	1,000
5441 Other Services & Charges	6,827	12,471	5,000	5,000
TOTAL	49,438	97,972	90,500	90,500
DIVISION TOTAL	1,188,621	1,195,818	1,265,200	1,412,100
REVENUE SOURCE				
4654 Other Reimbursements	1,685	-	-	-
4730 Interfund Trsf from Special Rev	-	-	-	79,000
DIVISION TOTAL	1,685	-	-	79,000

City of Duluth Minnesota - 2024 Budget

Information Technology

The Information Technology division sets IT strategy, direction, policies and standards for all City of Duluth operations and services. They build, maintain, and secure the City's IT infrastructure, applications, projects, and services. This division also delivers enterprise and division solutions that transform how the City brings services to the people of Duluth.

Budgeted FTE's	2021	2022	2023	2024	Difference
1135 Manager MIS Communications	2.00	2.00	2.00	2.00	-
31 Infrastruc Tech Comm. Infrastructure	1.00	1.00	1.00	1.00	-
33 Spec.	1.00	1.00	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	-
136 Programmer Analyst	2.00	2.00	2.00	3.00	1.00
134 Senior Support Analyst	1.00	1.00	1.00	1.00	-
136 GIS Specialist Applications	3.00	3.00	3.00	3.00	-
137 Administrator	3.00	3.00	4.00	4.00	-
137 Network Administrator	1.00	1.00	-	1.00	1.00
137 Systems Administrator Senior Systems	1.00	1.00	1.00	1.00	-
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	2.00	1.00	(1.00)
141 Admin	-	-	1.00	1.00	-
Division Total	23.00	23.00	24.00	24.00	-

City of Duluth Minnesota - 2024 Budget

Expenditures	2021 Actual	2022 Actual	2023 Budget	2024 Proposed	Difference
Personal Services					
Permanent Salaries	1,815,483	1,942,221	2,038,900	2,113,100	74,200
Overtime	12,088	10,621	10,000	10,000	-
Other Wages	200	-	-	-	-
Retirement Incentive	-	-	-	-	-
Total Salaries	1,827,770	1,952,841	2,048,900	2,123,100	74,200
Benefits	756,722	817,335	908,800	922,800	14,000
Other Expenditures					
Materials & Supplies	46,903	29,196	33,000	32,900	(100)
Services	198,670	263,822	232,600	233,000	400
Utilities & Mtc	539,831	672,223	829,400	936,100	106,700
Other	300,000	168	100	100	-
Total Other Expenditures	1,085,405	965,409	1,095,100	1,202,100	107,000
Division Total	3,669,897	3,735,585	4,052,800	4,248,000	195,200

General Fund Expenditure Detail	2021 Actual	2022 Actual	2023 Budget	2024 Proposed
Information Technology - 110-122-1107				
PERSONAL SERVICES				
5100 Permanent Salaries	1,815,483	1,942,221	2,038,900	2,113,100
5101 Premium Pay	12,088	10,621	10,000	10,000
5103 Other Wages	200	-	-	-
5105 Retirement Incentive	-	-	-	-
TOTAL	1,827,770	1,952,841	2,048,900	2,123,100
EMPLOYEE BENEFITS		-		
5121 PERA Retirement	133,762	143,255	153,100	157,700
5122 FICA - Social Security	108,854	115,792	127,900	131,600
5123 FICA - Medicare	25,458	27,080	29,900	30,800
5125 Dental Insurance	8,679	9,146	9,500	9,500
5126 Life Insurance	4,471	6,251	4,300	4,300
5127 Health Care Savings Plan (HCSP)	43,714	48,953	46,100	35,900
5130 Cafeteria Plan Benefits	430,779	465,628	538,000	553,000
5133 Health or Fitness Program	1,005	1,230	-	-
TOTAL	756,722	817,335	908,800	922,800

City of Duluth Minnesota - 2024 Budget

General Fund Expenditure Detail		2021 Actual	2022 Actual	2023 Budget	2024 Proposed
Information Technology - 110-122-1107					
OTHER EXPENDITURES					
5200	Office Supplies	832	2,573	2,500	2,500
5201	Computer Supplies/Software	44,371	14,829	26,500	26,500
5212	Motor Fuels	114	391	300	400
5218	Uniforms	620	502	1,200	1,000
5241	Small Equip-Office/Operating	967	10,901	2,500	2,500
5309	MIS Services	12,837	17,556	17,900	18,300
5319	Other Professional Services	44,835	88,129	40,500	40,500
5320	Data Services	113,199	107,830	128,500	128,500
5321	Phone Service	5,117	6,722	7,000	7,000
5331	Travel/Training	20,492	41,698	30,000	30,000
5335	Local Mileage Reimbursement	81	205	500	500
5355	Printing & Copying	1,957	1,571	7,000	7,000
5356	Copier, Printer Lease, & Supplies	152	111	1,200	1,200
5404	Equipment/Machinery Repair & Mtc	56,733	98,616	122,500	137,500
5409	Fleet Service Charges	1,738	836	2,100	1,400
5414	Software Licenses & Mtce Agreements	481,360	572,771	704,800	797,200
5433	Dues & Subscription	-	168	100	100
5700	Interfund Transfers Out	300,000	-	-	-
	TOTAL	1,085,405	965,409	1,095,100	1,202,100
DIVISION TOTAL		3,669,897	3,735,585	4,052,800	4,248,000
REVENUE SOURCE					
4320	IT Services	10,363	93,463	12,900	11,000
4654	Other Reimbursements	-	94	-	-
4730	Transfer in from Special Revenue	-	-	115,800	115,800
4730	Transfer in from Public Utility	236,300	215,400	223,400	229,800
DIVISION TOTAL		246,663	308,957	352,100	356,600

City of Duluth Minnesota - 2024 Budget

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	2021	2022	2023	2024	Difference
Director Administrative					
1160 Services	1.00	1.00	1.00	1.00	-
1115 City Clerk	-	-	1.00	1.00	-
1055 Assistant City Clerk	1.00	1.00	1.00	1.00	-
1055 Code Compliance Off.	1.00	1.00	-	-	-
Executive Assistant-					
9 Confidential	1.00	1.00	1.00	1.00	-
126 Information Technician	-	-	1.00	1.00	-
Data Practices	-	-	-	1.00	1.00
Administrative Info					
129 Specialist	2.00	2.00	1.00	1.00	-
Division Total	6.00	6.00	6.00	7.00	1.00

Expenditures	2021 Actual	2022 Actual	2023 Budget	2024 Proposed	Difference
Personal Services					
Permanent Salaries	452,350	466,899	463,100	593,900	130,800
Overtime	1,467	2,297	1,400	1,400	-
Other Wages	69,468	116,528	85,000	130,000	45,000
Total Salaries	523,285	585,723	549,500	725,300	175,800
Benefits	199,211	227,277	265,900	291,200	25,300
Other Expenditures					
Materials & Supplies	3,560	3,853	2,600	2,600	-
Services	46,154	7,917	53,800	23,800	(30,000)
Utilities & Mtc	13,000	-	13,000	13,000	-
Other	9,244	7,513	16,300	16,300	-
Total Other Expenditures	71,959	19,284	85,700	55,700	(30,000)
Division Total	794,456	832,285	901,100	1,072,200	171,100

City of Duluth Minnesota - 2024 Budget

General Fund Expenditure Detail	2021 Actual	2022 Actual	2023 Budget	2024 Proposed
City Clerk - 110-122-1211				
PERSONAL SERVICES				
5100 Permanent Salaries	452,350	466,899	463,100	593,900
5101 Premium Pay	1,467	2,297	1,400	1,400
5103 Other Wages	69,468	116,528	85,000	130,000
TOTAL	523,285	585,723	549,500	725,300
EMPLOYEE BENEFITS				
5121 PERA Retirement	32,964	33,259	35,900	44,400
5122 FICA - Social Security	27,308	30,355	35,000	45,000
5123 FICA - Medicare	6,387	7,099	8,200	10,600
5125 Dental Insurance	2,376	2,266	2,400	2,800
5126 Life Insurance	1,224	1,553	1,100	1,300
5127 Health Care Savings Plan (HCSP)	19,620	27,688	10,400	12,400
5130 Cafeteria Plan Benefits	108,628	124,248	172,900	174,700
5133 Health or Fitness Program	705	810	-	-
TOTAL	199,211	227,277	265,900	291,200
OTHER EXPENDITURES				
5200 Office Supplies	1,584	1,584	1,100	1,100
5201 Computer Supplies/Software	-	514	500	500
5219 Other Miscellaneous Supplies	1,976	1,756	1,000	1,000
5321 Phone Service Cellular Phone	599	801	600	600
5331 Travel/Training	579	-	7,500	7,500
5335 Local Mileage Reimbursement	650	808	1,000	1,000
5355 Printing & Copying	44,327	6,307	44,700	14,700
5404 Equipment/Machinery Repair & Mtc	13,000	-	13,000	13,000
5412 Building Rental	1,060	1,020	1,000	1,000
5414 Software Licenses & Mtce Agreements	2,866	-	10,000	10,000
5427 Credit Card Commissions	342	328	-	-
5433 Dues & Subscription	-	-	400	400
5441 Other Services & Charges	4,976	6,166	4,900	4,900
TOTAL	71,959	19,284	85,700	55,700
DIVISION TOTAL	794,456	832,285	901,100	1,072,200

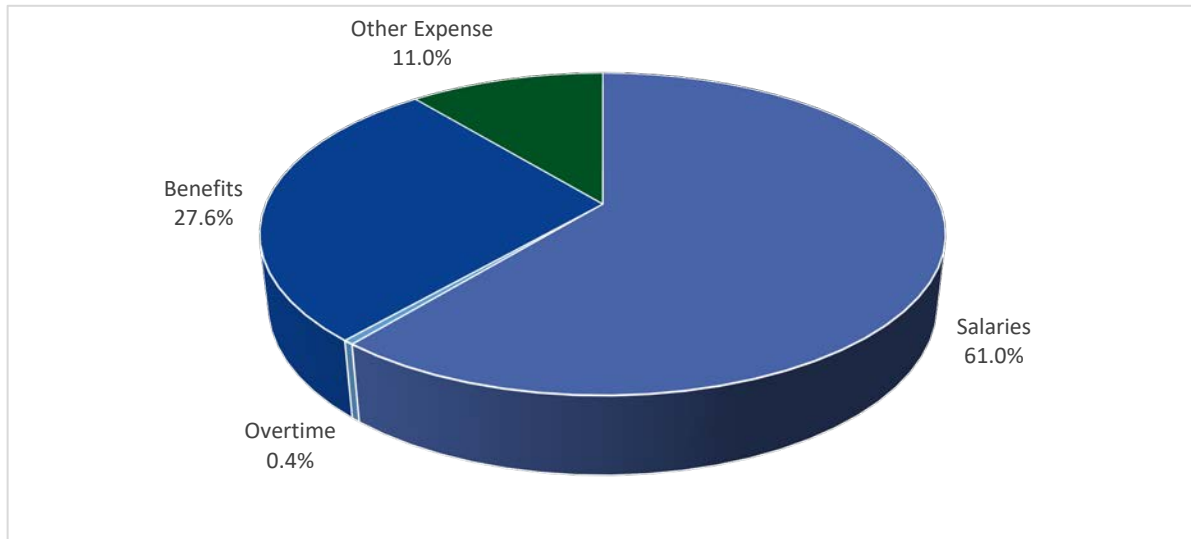
City of Duluth Minnesota - 2024 Budget

General Fund Revenue Detail	2021 Actual	2022 Actual	2023 Budget	2024 Proposed
City Clerk - 110-122-1211				
REVENUE SOURCE				
4101 Liquor License	437,151	442,557	415,000	415,000
4102 Beer License	16,558	12,482	11,200	11,200
4105 Hotel License	7,895	7,781	6,500	7,000
4106 Garbage Collection	16,688	19,380	18,000	18,000
4107 Horse & Carriage	286	297	700	400
4108 Emergency Wrecker License	3,146	3,361	6,000	6,000
4109 Gas Station License	8,829	12,106	9,250	9,250
4111 Pawnbroker License	772	440	1,100	1,100
4112 Peddler's License	11,175	8,823	1,000	8,000
4113 Precious Metal Dealer	1,544	1,760	1,750	1,750
4114 Pet Shop License	581	747	600	600
4115 Dog & Cat Hospitals License	498	-	-	-
4116 Dog Kennels License	694	810	400	400
4117 Massage Establishment & Therapist	11,329	12,894	10,800	12,000
4118 Cigarette License	11,309	14,181	12,000	12,000
4119 Motor Vehicle - Dealer	3,119	4,736	4,400	3,500
4119 Motor Vehicle - Rental	1,335	-	1,800	1,800
4120 Taxi Permit	19,299	3,323	11,000	9,000
4121 Coin Operating Device	16,501	290	8,000	8,000
4122 Pool & Bowling	1,202	611	600	600
4124 Tree Service Contractor License	-	-	1,400	1,400
4125 Transportation Network Comp License	-	-	7,900	7,400
4126 Shared Active Mobility Systems	9,450	21,950	11,000	14,000
4150 Pet License	-	9	-	-
4155 Special Event Permit	3,812	4,956	1,500	3,500
4170 Misc. Permits & Licenses	2,049	2,372	2,000	2,000
4260 St Louis County	-	-	-	-
4470 License Penalties	-	85	1,500	1,500
4644 Miscellaneous Sales	3,227	42,465	35,000	35,000
4700 Other Sources	-	-	-	-
4730 Transfers in from Special Revenue	25,000	25,000	25,000	25,000
DIVISION TOTAL	613,449	643,416	605,400	615,400

City of Duluth Minnesota - 2024 Budget

Finance Department

2024 Proposed Budget by Expenditure Category



Expenditures by Category	2021 Actual	2022 Actual	2023 Budget	2024 Proposed	Difference
Permanent Salaries	1,689,340	1,715,990	1,769,700	1,976,500	206,800
Overtime	23,069	17,792	14,000	14,000	-
Other Wages	1,517	5,616	-	-	-
Total Personal Services	1,713,926	1,739,398	1,783,700	1,990,500	206,800
Benefits	722,779	713,594	816,900	895,100	78,200
Other Expense	348,904	378,267	355,400	355,400	-
Department Total	2,785,609	2,831,259	2,956,000	3,241,000	285,000

Expenditures by Division	2021 Actual	2022 Actual	2023 Budget	2024 Proposed	Difference
Budget Office	959,584	996,486	982,700	1,042,900	60,200
Auditor's Office	1,241,123	1,269,329	1,345,800	1,543,000	197,200
Purchasing	584,902	565,444	627,500	655,100	27,600
Department Total	2,785,609	2,831,259	2,956,000	3,241,000	285,000

Budgeted FTE's	2021	2022	2023	2024	Difference
	21.6	21.6	22.6	23.6	1.0

City of Duluth Minnesota - 2024 Budget

Budget Office

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 supports the enterprise resource planning software as well as timekeeping systems.

Budgeted FTE's	2021	2022	2023	2024	Difference
1165 Finance Director	1.0	1.0	1.0	1.0	-
1115 Budget Manager	1.0	1.0	1.0	1.0	-
1085 Financial Syst. Admin.	1.0	1.0	-	-	-
10 Financial Syst. Spec.	-	-	1.0	1.0	-
10 Payroll Administrator	2.0	2.0	2.0	2.0	-
133 Budget 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

Expenditures	2021 Actual	2022 Actual	2023 Budget	2024 Proposed	Difference
Personal Services					
Permanent Salaries	659,073	650,565	653,800	713,200	59,400
Overtime	7,967	6,179	6,400	6,400	-
Other Wages	1,517	-	-	-	-
Total Salaries	668,557	656,745	660,200	719,600	59,400
Benefits	255,026	260,581	285,400	286,200	800
Other Expense					
Materials & Supplies	248	576	2,000	2,000	-
Services	1,567	15,326	13,600	13,600	-
Other	34,186	63,259	21,500	21,500	-
Total Other Expense	36,001	79,161	37,100	37,100	-
Division Total	959,584	996,486	982,700	1,042,900	60,200

City of Duluth Minnesota - 2024 Budget

General Fund Expenditure Detail	2021 Actual	2022 Actual	2023 Budget	2024 Proposed
Budget Office - 110-125-1212				
PERSONAL SERVICES				
5100 Permanent Salaries	659,073	650,565	653,800	713,200
5101 Premium Pay	7,967	6,179	6,400	6,400
5103 Other Wages	1,517	-	-	-
TOTAL	668,557	656,745	660,200	719,600
EMPLOYEE BENEFITS				
5121 PERA Retirement	46,537	47,456	50,000	53,600
5122 FICA - Social Security	40,436	39,240	41,800	44,600
5123 FICA - Medicare	9,457	9,177	9,800	10,400
5125 Dental Insurance	2,771	2,772	2,800	2,800
5126 Life Insurance	1,428	1,890	1,300	1,300
5127 Health Care Savings Plan (HCSP)	27,391	20,527	25,800	14,700
5130 Cafeteria Plan Benefits	127,005	138,960	153,900	158,800
5133 Health or Fitness Program	-	559	-	-
TOTAL	255,026	260,581	285,400	286,200
OTHER EXPENDITURES				
5200 Office Supplies	179	14	1,500	1,500
5201 Computer Supplies/Software	69	563	500	500
5321 Phone Service	360	360	-	-
5331 Travel/Training	1,170	14,622	13,000	13,000
5355 Printing & Copying	38	344	600	600
5433 Dues & Subscription	1,317	1,317	500	500
5434 Grants & Awards	-	-	600	600
5435 Books & Pamphlets	-	-	200	200
5441 Other Services & Charges	32,869	61,942	20,200	20,200
TOTAL	36,001	79,161	37,100	37,100
DIVISION TOTAL	959,584	996,486	982,700	1,042,900

City of Duluth Minnesota - 2024 Budget

City 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.

Budgeted FTE's	2021	2022	2023	2024	Difference
1135 City Auditor	1.0	1.0	1.0	1.0	-
126 Finance Technician	1.0	1.0	1.0	1.0	-
129 Admin Finance Spec.	1.0	1.0	1.0	1.0	-
130 Accountant I	-	1.0	2.0	2.0	-
133 Accountant II	-	-	-	1.0	1.0
Credit/Collections					
135 Admin	0.6	0.6	0.6	0.6	-
136 Financial Analyst	5.0	4.0	4.0	4.0	-
Division Total	8.6	8.6	9.6	10.6	1.0

Expenditures	2021 Actual	2022 Actual	2023 Budget	2024 Proposed	Difference
Personal Services					
Permanent Salaries	650,316	699,498	731,200	841,300	110,100
Overtime	15,072	10,515	7,600	7,600	-
Other Wages	-	-	-	-	-
Total Salaries	665,388	710,013	738,800	848,900	110,100
Benefits	266,766	264,068	302,900	390,000	87,100
Other Expense					
Materials & Supplies	4,187	3,973	6,000	6,000	-
Services	300,786	287,269	295,000	295,000	-
Utility & Mtc	-	588	800	800	-
Other	3,996	3,419	2,300	2,300	-
Total Other Expense	308,969	295,249	304,100	304,100	-
Division Total	1,241,123	1,269,329	1,345,800	1,543,000	197,200

City of Duluth Minnesota - 2024 Budget

General Fund Expenditure Detail	2021 Actual	2022 Actual	2023 Budget	2024 Proposed
City Auditor's Office - 110-125-1214				
PERSONAL SERVICES				
5100 Permanent Salaries	650,316	699,498	731,200	841,300
5101 Premium Pay	15,072	10,515	7,600	7,600
5103 Other Wages	-	-	-	-
TOTAL	665,388	710,013	738,800	848,900
EMPLOYEE BENEFITS				
5121 PERA Retirement	48,876	51,468	55,400	62,800
5122 FICA - Social Security	39,799	42,455	46,700	52,600
5123 FICA - Medicare	9,308	9,929	10,900	12,300
5125 Dental Insurance	3,136	3,333	3,800	4,400
5126 Life Insurance	1,768	2,475	1,700	2,000
5127 Health Care Savings Plan (HCSP)	15,073	16,136	14,600	22,400
5130 Cafeteria Plan Benefits	148,667	137,841	169,800	233,500
5133 Health or Fitness Program	139	430	-	-
TOTAL	266,766	264,068	302,900	390,000
OTHER EXPENDITURES				
5200 Office Supplies	2,340	2,665	3,000	3,000
5203 Paper/Stationery/Forms	1,014	460	2,000	2,000
5241 Small Equip-Office/Operating	833	848	1,000	1,000
5301 Auditing Services	128,332	109,274	116,800	116,800
5306 Collection Services	2,903	2,968	5,000	5,000
5309 IT Services	165,355	168,289	167,500	167,500
5331 Travel/Training	149	3,260	3,200	3,200
5355 Printing & Copying	2,154	1,170	1,000	1,000
5356 Copier, Printer Lease & Supplies	1,894	2,309	1,500	1,500
5404 Equipment/Machinery Repair & Mtc	-	-	800	800
5414 Software Licenses & Mtce Agreements	-	588	-	-
5433 Dues & Subscription	637	637	1,300	1,300
5435 Books & Pamphlets	-	-	500	500
5441 Other Services & Charges	3,359	2,782	500	500
TOTAL	308,969	295,249	304,100	304,100
DIVISION TOTAL	1,241,123	1,269,329	1,345,800	1,543,000

City of Duluth Minnesota - 2024 Budget

General Fund Revenue Detail	2021 Actual	2022 Actual	2023 Budget	2024 Proposed
City Auditor's Office - 110-125-1214				
REVENUE SOURCE				
4005 Current Property Tax	21,756,657	25,068,316	28,114,150	28,842,000
4010 Delinquent Property Tax	225,155	147,579	150,000	150,000
4015 Mobile Home Tax	89,574	95,139	80,000	80,000
4040 City Sales Tax	16,367,571	18,383,455	15,000,000	15,784,000
4050 Charitable Gambling 3% Tax	36,852	38,355	20,000	30,000
4070 MN Power Franchise Fee	2,882,986	3,524,544	3,100,000	3,608,400
4071 Cable Franchise Fee	749,214	752,704	693,300	728,000
4072 No. MN Utility Franchise Fee	7,504	11,823	6,700	6,700
4080 Forfeit Tax Sale	18,740	38,094	10,000	10,000
4090 Other Taxes	296,472	430,738	88,700	205,400
4221 Local Government Aid	30,543,564	30,671,679	30,807,800	35,175,100
4222 State Property Tax Aid	200	220	-	-
4300 HRA in Lieu of Taxes	72,095	76,214	65,000	65,000
4310 Assessment Cost Services	9,701	8,060	10,000	10,000
4311 Assessment Certificate Fee	77,868	53,377	60,000	160,000
4315 Stormwater Administrative Service	169,900	196,800	196,800	205,200
4315 Sewer Administrative Service	230,400	238,200	238,200	256,300
4315 Steam Administrative Service	53,200	53,200	64,500	64,500
4315 DECC Administrative Service	13,800	13,800	13,800	14,700
4315 DTA Administrative Service	10,300	10,300	12,500	12,500
4315 Grant Administration Services	90,540	83,542	69,000	69,000
4315 Airport Administrative Service	45,200	45,200	73,200	78,000
4315 DEDA Administrative Service	400,000	400,000	400,000	400,000
4315 Public Utility Admin Service	851,000	876,400	876,400	950,900
4315 Fleet Administrative Service	146,200	146,200	146,200	182,100
4315 Group Health Admin Service	390,113	399,866	409,800	420,100
4315 Self Insurance Admin Service	614,500	666,900	734,500	520,400
4315 Spirit Mt. Administrative Service	26,200	26,200	27,800	29,600
4315 Parking Administrative Service	150,000	116,300	140,500	140,500
4315 410 West 1st Street Ramp	5,000	6,700	8,500	8,500
4323 Garnishment Fees	45	45	-	-
4472 Administrative Fines	54,723	-	39,000	-
4473 Court Fines	263,596	230,416	260,000	230,000
4500 Assessments	54,114	55,989	55,000	55,000

City of Duluth Minnesota - 2024 Budget

General Fund Revenue Detail	2021 Actual	2022 Actual	2023 Budget	2024 Proposed
City Auditor's Office - 110-125-1214 Continued				
4501 Assessments - Penalty & Interest	13,239	15,877	13,800	13,800
4601 Earnings on Investments Chg in Value	(105,772)	(328,535)	-	-
4644 Misc. Fees, Sales & Services	180	4,895	1,000	3,200
4654 Other Reimbursements	92,680	35,691	-	-
4700 Other Sources	24,676	28,576	-	-
4702 Fond du Luth Proceeds	150,000	150,000	150,000	150,000
4730 Transfer from Special Rev Fund	211,884	225,872	302,000	325,100
4730 Transfer from Police Grant Fund- OT	452	4,254	-	-
4730 Transfer from Parking Fund	1,346,700	-	1,346,700	1,346,700
4731 Gas Utility in Lieu of Taxes	2,550,973	2,869,276	4,000,000	2,700,000
4732 Steam Utility in Lieu of Taxes	154,492	164,600	154,000	182,000
4805 Reimbursements	35	-	-	-
DIVISION TOTAL	81,142,524	86,036,862	87,938,850	93,212,700

City of Duluth Minnesota - 2024 Budget

City Purchasing

The Purchasing division performs the materials requisition and procurement 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. The division is also responsible for the disposal of excess or obsolete materials.

Budgeted FTE's	2021	2022	2023	2024	Difference
1100 Purchasing Agent	1.0	1.0	1.0	1.0	-
126 Finance Technician	2.0	2.0	1.0	1.0	-
129 Admin Finance Spec.	1.0	1.0	2.0	1.0	(1.0)
133 Finance Office Coord.	1.0	1.0	1.0	1.0	-
133 Senior Buyer	1.0	1.0	1.0	-	(1.0)
130 Buyer	-	-	-	2.0	2.0
Division Total	6.0	6.0	6.0	6.0	0.0

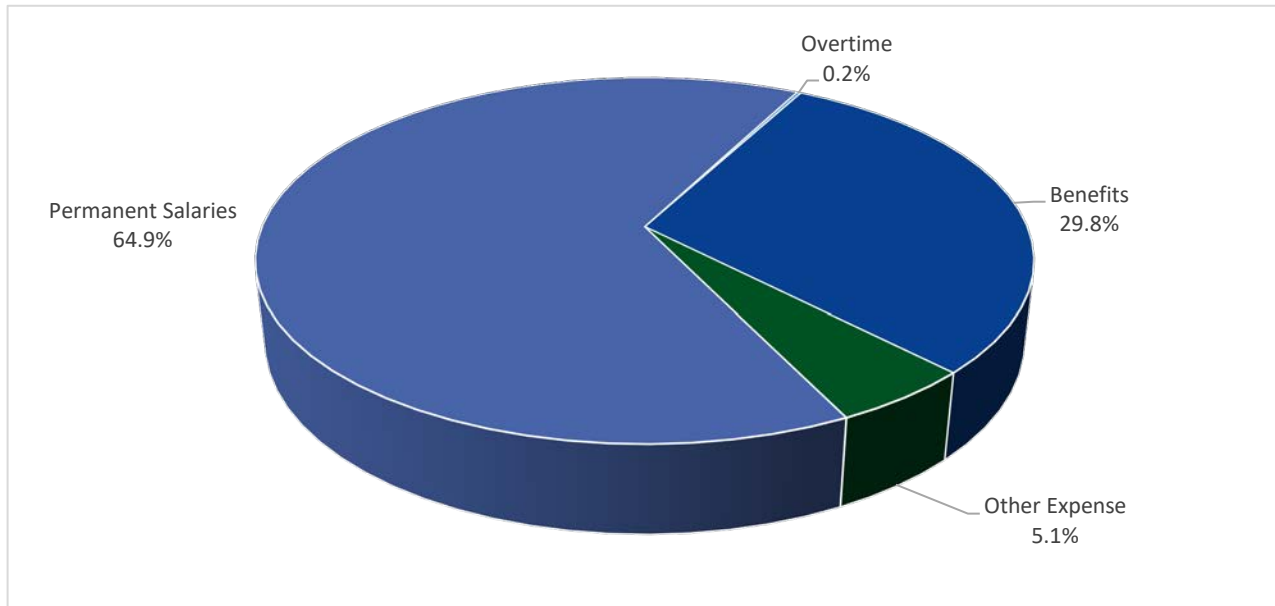
Expenditures	2021 Actual	2022 Actual	2023 Budget	2024 Proposed	Difference
Personal Services					
Permanent Salaries	379,951	365,927	384,700	422,000	37,300
Overtime	30	1,098	-	-	-
Other Wages	-	5,616	-	-	-
Total Salaries	379,982	372,640	384,700	422,000	37,300
Benefits	200,987	188,945	228,600	218,900	(9,700)
Other Expense					
Materials & Supplies	1,728	1,723	3,800	3,800	-
Services	1,176	1,236	7,400	7,400	-
Other	1,031	899	3,000	3,000	-
Total Other Expense	3,934	3,858	14,200	14,200	-
Division Total	584,902	565,444	627,500	655,100	27,600

City of Duluth Minnesota - 2024 Budget

General Fund Expenditure Detail	2021 Actual	2022 Actual	2023 Budget	2024 Proposed
City Purchasing Office - 110-125-1215				
PERSONAL SERVICES				
5100 Permanent Salaries	379,951	365,927	384,700	422,000
5101 Premium Pay	30	1,098	-	-
5103 Other Wages	-	5,616	-	-
TOTAL	379,982	372,640	384,700	422,000
EMPLOYEE BENEFITS				
5121 PERA Retirement	27,965	26,491	29,700	31,200
5122 FICA - Social Security	22,487	21,860	24,700	26,200
5123 FICA - Medicare	5,259	5,112	5,800	6,100
5125 Dental Insurance	2,277	2,178	2,400	2,400
5126 Life Insurance	1,173	1,485	1,100	1,100
5127 Health Care Savings Plan (HCSP)	20,760	9,106	8,100	20,400
5130 Cafeteria Plan Benefits	120,585	122,353	156,800	131,500
5133 Health or Fitness Program	480	360	-	-
TOTAL	200,987	188,945	228,600	218,900
OTHER EXPENDITURES				
5200 Office Supplies	1,478	1,299	2,500	2,500
5201 Computer Supplies/Software	250	424	1,300	1,300
5331 Travel/Training	1,047	497	5,500	5,500
5340 Advertising & Promotion	69	374	900	900
5355 Printing & Copying	60	365	1,000	1,000
5433 Dues & Subscription	570	565	1,500	1,500
5441 Other Services & Charges	461	334	1,500	1,500
TOTAL	3,934	3,858	14,200	14,200
DIVISION TOTAL	584,902	565,444	627,500	655,100

City of Duluth Minnesota - 2024 Budget

Planning & Economic Development Department 2024 Proposed Budget by Expenditure Category



Expenditures by Category	2021 Actual	2022 Actual	2023 Budget	2024 Proposed	Difference
Permanent Salaries	2,344,882	2,500,256	2,615,200	2,841,200	226,000
Overtime	10,605	4,217	9,000	9,000	-
Other Wages	562	1,572	-	-	-
Total Personal Services	2,356,048	2,506,045	2,624,200	2,850,200	226,000
Benefits	1,001,774	1,056,709	1,184,400	1,306,000	121,600
Other Expense	292,145	319,446	221,000	223,000	2,000
Department Total	3,649,967	3,882,200	4,029,600	4,379,200	349,600

Expenditures by Division	2021 Actual	2022 Actual	2023 Budget	2024 Proposed	Difference
Planning & Development	1,468,593	1,591,406	1,661,900	1,783,500	121,600
Construction Srv & Inspect	2,181,374	2,290,794	2,367,700	2,595,700	228,000
Department Total	3,649,967	3,882,200	4,029,600	4,379,200	349,600

	2021	2022	2023	2024	Difference
Budgeted FTE's	32.8	32.8	34.3	34.3	-

City of Duluth Minnesota - 2024 Budget

Planning & Development

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

Budgeted FTE's	2021	2022	2023	2024	Difference
Dir. Planning & Econ					
1170 Development	1.00	1.00	1.00	1.00	-
Deputy Dir. Planning &					
1145 Econ. Dev.	1.00	1.00	1.00	1.00	-
1100 Mgr Planning & CD	0.50	0.50	0.50	0.50	-
129 Admin Info Specialist	1.25	1.25	1.25	1.25	-
129 Planner I	1.00	-	-	-	-
133 Planner II	2.00	3.00	3.00	3.00	-
135 Economic Developer	2.25	2.25	2.25	2.25	-
138 Sr Planner	1.75	1.75	1.75	1.75	-
138 Sr Econ Developer	-	-	1.00	1.00	-
138 Sr Housing Developer	0.50	0.50	0.50	0.50	-
138 Sr Transport Planner	1.00	1.00	1.00	1.00	-

Division Total	12.25	12.25	13.25	13.25	-
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Expenditures	2021 Actual	2022 Actual	2023 Budget	2024 Proposed	Difference
Personal Services					
Permanent Salaries	1,012,225	1,065,555	1,128,900	1,191,100	62,200
Overtime	2,563	1,758	-	-	-
Other Wages	562	1,572	-	-	-
Total Salaries	1,015,350	1,068,885	1,128,900	1,191,100	62,200
Benefits	401,682	436,897	466,100	525,500	59,400
Other Expense					
Materials & Supplies	5,698	6,083	3,200	3,300	100
Services	23,937	49,387	38,500	39,900	1,400
Other	21,926	40,154	25,200	23,700	(1,500)
Total Other Expense	51,561	95,624	66,900	66,900	-

Division Total	1,468,593	1,601,406	1,661,900	1,783,500	121,600
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City of Duluth Minnesota - 2024 Budget

General Fund Expenditure Detail	2021 Actual	2022 Actual	2023 Budget	2024 Proposed
Planning & Development - 110-132-1301				
PERSONAL SERVICES				
5100 Permanent Salaries	1,012,225	1,065,555	1,128,900	1,191,100
5101 Premium Pay	2,563	1,758	-	-
5103 Other Wages	562	1,572	-	-
TOTAL	1,015,350	1,068,885	1,128,900	1,191,100
EMPLOYEE BENEFITS				
5121 PERA Retirement	73,932	78,140	84,900	88,600
5122 FICA - Social Security	60,951	64,325	71,300	73,800
5123 FICA - Medicare	14,361	15,073	16,700	17,300
5125 Dental Insurance	5,098	5,415	5,200	5,200
5126 Life Insurance	2,610	3,702	2,400	2,400
5127 Health Care Savings Plan (HCSP)	28,611	37,107	28,100	23,200
5130 Cafeteria Plan Benefits	215,759	232,415	257,500	315,000
5133 Health or Fitness Program	360	720	-	-
TOTAL	401,682	436,897	466,100	525,500
OTHER EXPENDITURES				
5200 Office Supplies	1,891	2,811	1,900	2,000
5201 Computer Supplies/Software	3,742	2,921	1,000	1,000
5241 Small Equip-Office/Operating	65	351	300	300
5310 Contract Services	-	10,000	-	-
5319 Other Professional Services	10,000	7,999	18,600	20,000
5321 Phone Service	4,826	4,845	2,800	2,800
5322 Postage	132	11	500	500
5331 Travel/Training	6,009	22,657	8,600	10,000
5335 Local Mileage Reimbursement	-	-	2,000	600
5355 Printing & Copying	977	1,454	5,500	5,500
5356 Copier, Printer Lease & Supplies	1,994	2,421	500	500
5414 Software Licenses & Mtce Agreements	13,402	15,005	12,000	12,000
5433 Dues & Subscription	4,895	4,664	5,700	4,300
5435 Books & Pamphlets	-	-	100	-
5441 Other Services & Charges	3,001	19,734	4,400	4,400
5443 Board & Meeting Expenses	627	751	3,000	3,000
TOTAL	51,561	95,624	66,900	66,900
DIVISION TOTAL	1,468,593	1,601,406	1,661,900	1,783,500

City of Duluth Minnesota - 2024 Budget

General Fund Revenue Detail	2021 Actual	2022 Actual	2023 Budget	2024 Proposed
Planning & Development - 110-132-1301				
REVENUE SOURCE				
4210 Pass-Thru Federal Grants	-	14,328	-	-
4220 State of Minnesota	-	20,138	-	-
4307 Planning/Zoning Fees	123,008	233,092	87,500	87,500
4472 Administrative Fines	-	3,957	-	-
4644 Misc Fees, Sales & Services	39,668	41,358	40,900	40,900
4654 Other Reimbursements	10,856	512	-	-
4730 Transfers In Special Revenue	-	113,078	111,700	123,000
DIVISION TOTAL	173,532	426,463	240,100	251,400

City of Duluth Minnesota - 2024 Budget

Construction Services & Inspection

Supervised by the Construction Services Manager, this division handles all construction permitting, plan review, inspections, condemnations for demolition, and is the central point of service for residential and commercial development in the City.

Budgeted FTE's	2021	2022	2023	2024	Difference
1105 Construction Svcs Mgr. Mgr Planning & Com	1.00	1.00	1.00	1.00	-
1110 Dev	-	-	-	1.00	1.00
28 Land Use Technician	3.00	3.00	2.00	3.00	1.00
29 Plans Examiner	3.00	3.00	3.00	3.00	-
34 Construction Inspector	2.00	2.00	3.00	4.00	1.00
34 Electrical Inspector	2.00	2.00	2.00	2.00	-
34 HVAC Inspector	2.00	2.00	2.00	2.00	-
34 Plumbing Inspector	3.00	2.50	2.00	2.00	-
32 Combination Svcs Inspe	2.00	2.00	1.00	-	(1.00)
32 Permitting Svcs Ldwkr	1.00	1.00	1.00	1.00	-
36 Chief Building Inspector	1.00	1.00	1.00	-	(1.00)
129 Admin. Info Spec.	-	-	2.00	1.00	(1.00)
132 Info & Comm Specialist	0.50	1.00	1.00	1.00	-
Division Total	20.50	20.50	21.00	21.00	-

Expenditures	2021 Actual	2022 Actual	2023 Budget	2024 Proposed	Difference
Personal Services					
Permanent Salaries	1,332,657	1,434,701	1,486,300	1,650,100	163,800
Overtime	8,042	2,459	9,000	9,000	-
Other Wages	-	-	-	-	-
Total Salaries	1,340,698	1,437,160	1,495,300	1,659,100	163,800
Benefits	600,091	619,812	718,300	780,500	62,200
Other Expense					
Materials & Supplies	20,145	22,778	35,200	39,600	4,400
Services	17,463	30,532	27,700	38,700	11,000
Utility & Maintenance	15,697	18,775	23,100	24,700	1,600
Other	187,280	161,737	68,100	53,100	(15,000)
Total Other Expense	240,584	233,822	154,100	156,100	2,000
Division Total	2,181,374	2,290,794	2,367,700	2,595,700	228,000

City of Duluth Minnesota - 2024 Budget

General Fund Expenditure Detail	2021 Actual	2022 Actual	2023 Budget	2024 Proposed
Construction Services & Inspection - 110-132-1304				
PERSONAL SERVICES				
5100 Permanent Salaries	1,332,657	1,434,701	1,486,300	1,650,100
5101 Premium Pay	8,042	2,459	9,000	9,000
5103 Other Wages	-	-	-	-
TOTAL	1,340,698	1,437,160	1,495,300	1,659,100
EMPLOYEE BENEFITS				
5121 PERA Retirement	98,289	104,640	111,800	122,900
5122 FICA - Social Security	80,157	85,382	94,000	102,900
5123 FICA - Medicare	18,746	19,968	22,000	24,000
5125 Dental Insurance	7,658	8,052	6,700	8,300
5126 Life Insurance	3,929	5,490	3,800	3,800
5127 Health Care Savings Plan (HCSP)	52,799	37,085	34,100	56,300
5130 Cafeteria Plan Benefits	338,275	358,795	445,900	462,300
5133 Health or Fitness Program	240	400	-	-
TOTAL	600,091	619,812	718,300	780,500
OTHER EXPENDITURES				
5200 Office Supplies	1,191	2,434	3,700	3,700
5205 Safety & Training Materials	117	947	900	900
5212 Motor Fuels	11,483	18,400	17,700	18,100
5219 Other Miscellaneous Supplies	-	212	5,400	5,400
5241 Small Equip-Office/Operating	7,353	785	7,500	11,500
5309 Technology Services	146	539	-	-
5320 Data Services	-	-	-	4,000
5321 Phone Service	13,084	11,258	4,500	4,500
5331 Travel/Training	3,867	11,374	15,000	22,000
5335 Local Mileage Reimbursement	-	-	200	200
5355 Printing & Copying	367	7,185	7,000	7,000
5356 Copier, Printer Lease & Supplies	-	175	1,000	1,000
5404 Equipment/Machinery Repair & Mtc	170	-	600	600
5409 Fleet Services Charges	15,526	18,775	22,500	24,100
5414 Software Licenses & Mtce Agreements	17,565	18,293	20,000	20,000
5427 Credit Card Commissions	63,409	63,966	17,500	17,500
5433 Dues & Subscription	1,141	1,482	1,500	1,500
5435 Books & Pamphlets	3,113	2,709	4,500	4,500
5441 Other Services & Charges	279	1,537	4,600	4,600
5443 Board & Meeting Expenses	-	62	-	-
5453 Building Demolition	1,772	73,689	20,000	5,000
5700 Transfers Out to Spec Rev. Fund	100,000	-	-	-
TOTAL	240,584	233,822	154,100	156,100
DIVISION TOTAL	2,181,374	2,290,794	2,367,700	2,595,700

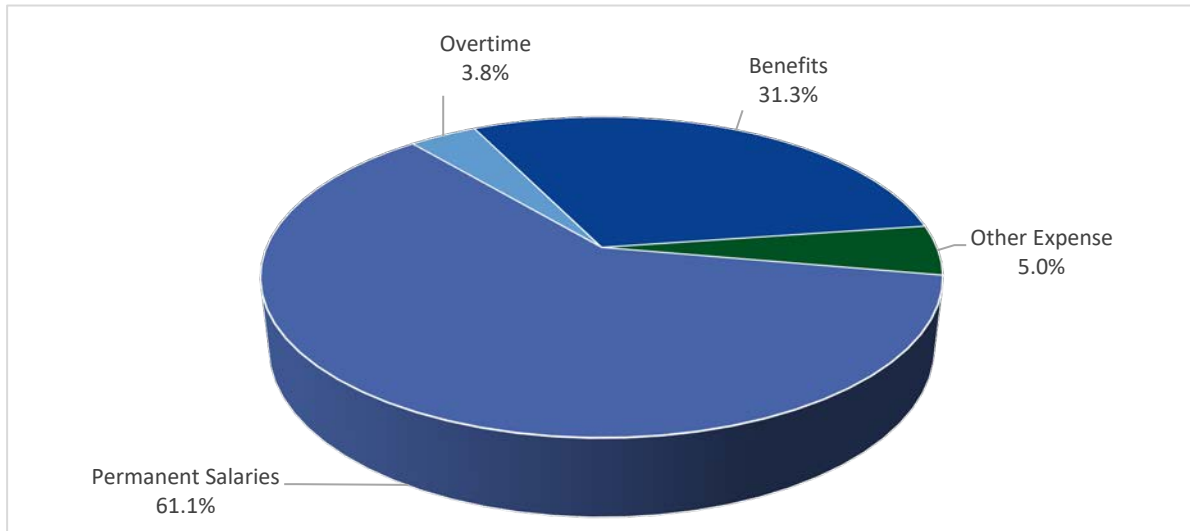
City of Duluth Minnesota - 2024 Budget

General Fund Revenue Detail	2021 Actual	2022 Actual	2023 Budget	2024 Proposed
Construction Services & Inspection - 110-132-1304				
REVENUE SOURCE				
4151 Fill Permits	4,587	13,038	1,100	1,200
4301 Zoning Appeals Fees	-	-	600	-
4303 Use Permit - Flood & Wetlands	2,652	364	900	1,000
4351 Building Inspection Fees	3,799,303	2,365,882	1,906,000	2,059,600
4352 Plumbing Inspection Fees	184,276	258,484	238,300	257,400
4353 Electric Inspection Fees	262,513	292,917	244,800	264,400
4354 HVAC-R Inspection Fees	315,858	409,458	204,500	220,900
4355 Signs Inspection Fees	13,297	25,232	11,100	12,000
4356 House Moving Inspection Fee	15,720	36,971	9,500	10,300
4357 Mobile Home Inspection Fees	1,736	1,505	2,000	2,200
4359 CAF Administrative Fee	12,934	16,434	15,300	16,500
4361 RZP Registration Fee	29,097	32,609	13,700	14,800
4500 Assessments	135	136	-	-
4501 Assessments - Penalty & Interest	6	-	-	-
4631 Media Sales	-	-	2,000	-
4644 Miscellaneous Sales	375	672	500	-
4654 Other Reimbursements	-	16,299	-	-
4701 2% Retention Surtax	1,783	1,873	1,400	1,500
DIVISION TOTAL	4,644,272	3,471,872	2,651,700	2,861,800

City of Duluth Minnesota - 2024 Budget

Fire Department

2024 Proposed Budget by Expenditure Category



Expenditures by Category	2021 Actual	2022 Actual	2023 Budget	2024 Proposed	Difference
Permanent Salaries	11,178,081	11,956,868	11,988,600	12,773,100	784,500
Overtime	1,026,109	1,573,718	802,100	802,100	-
Other Wages	-	-	-	-	-
Total Personal Services	12,204,190	13,530,586	12,790,700	13,575,200	784,500
Benefits	5,629,646	5,883,916	6,279,900	6,284,600	4,700
Other Expense	901,434	968,838	976,300	1,051,600	75,300
Capital Outlay	-	-	-	-	-
Department Total	18,735,270	20,383,340	20,046,900	20,911,400	864,500

Expenditures by Division	2021 Actual	2022 Actual	2023 Budget	2024 Proposed	Difference
Fire Administration	675,376	858,264	962,500	1,013,700	51,200
Fire Operations	16,725,650	18,186,733	17,562,700	18,180,400	617,700
Life Safety	1,334,244	1,338,342	1,521,700	1,717,300	195,600
Department Total	18,735,270	20,383,340	20,046,900	20,911,400	864,500

Budgeted FTE's	2021	2022	2023	2024	Difference
	148.5	148.5	150.0	151.0	1.0

City of Duluth Minnesota - 2024 Budget

Fire Administration

The Fire Chief, Deputy Chiefs, Executive Assistant, and the Information and Communication Specialist make up the administration division. The Fire Chief and the Deputy Fire Chiefs manage the department. This includes the creation and implementation of policies, budgets, long term planning, and emergency operations. The Fire Chief is the City of Duluth emergency manager and is responsible for all emergency functions and emergency preparedness.

Budgeted FTE's	2021	2022	2023	2024	Difference
1170 Fire Chief	1.00	1.00	1.00	1.00	-
1135 Deputy Fire Chief	2.00	2.00	3.00	3.00	-
131 Executive Assistant	1.00	1.00	1.00	1.00	-
Information & 132 Communication Spec	0.50	1.00	1.00	1.00	-
Division Total	4.50	5.00	6.00	6.00	-

Expenditures	2021 Actual	2022 Actual	2023 Budget	2024 Proposed	Difference
Personal Services					
Permanent Salaries	433,836	566,776	640,700	665,600	24,900
Overtime	350	-	-	-	-
Other Wages	-	-	-	-	-
Total Salaries	434,185	566,776	640,700	665,600	24,900
Benefits	179,095	232,489	265,600	298,200	32,600
Other Expense					
Materials & Supplies	18,467	22,651	18,900	19,300	400
Services	14,377	8,053	7,500	6,200	(1,300)
Utilities & Mtc	-	-	4,000	-	(4,000)
Other	29,251	28,296	25,800	24,400	(1,400)
Total Other Expense	62,095	59,000	56,200	49,900	(6,300)
Division Total	675,376	858,264	962,500	1,013,700	51,200

City of Duluth Minnesota - 2024 Budget

General Fund Expenditure Detail		2021 Actual	2022 Actual	2023 Budget	2024 Proposed
Fire Administration - 110-150-1501					
PERSONAL SERVICES					
5100	Permanent Salaries	433,836	566,776	640,700	665,600
5101	Premium Pay	350	-	-	-
	TOTAL	434,185	566,776	640,700	665,600
EMPLOYEE BENEFITS					
5121	PERA Retirement	67,457	82,032	101,700	103,300
5122	FICA - Social Security	4,730	6,551	8,200	41,300
5123	FICA - Medicare	6,003	7,924	9,500	9,700
5125	Dental Insurance	1,682	2,062	2,400	2,400
5126	Life Insurance	883	1,418	1,100	1,100
5127	Health Care Savings Plan (HCSP)	14,177	23,810	14,700	8,900
5130	Cafeteria Plan Benefits	84,043	108,217	128,000	131,500
5133	Health or Fitness Program	120	476	-	-
	TOTAL	179,095	232,489	265,600	298,200
OTHER EXPENDITURES					
5200	Office Supplies	2,398	4,233	3,000	3,000
5210	Plant/Operating Supplies	2,323	3,160	-	-
5211	Cleaning/Janitorial Supplies	8,287	10,002	8,000	10,000
5212	Motor Fuels	75	-	-	-
5219	Other Miscellaneous Supplies	221	487	3,000	-
5220	Repair & Maintenance Supplies	1,164	2,514	1,100	5,800
5228	Painting Supplies	623	458	300	300
5229	Ground Mtc Supplies	185	-	200	200
5240	Small Tools	446	146	800	-
5241	Small Equip-Office/Operating	2,745	1,652	2,500	-
5321	Phone Service	-	240	-	-
5322	Postage	1,299	252	800	-
5331	Travel/Training	12,356	7,561	5,000	5,000
5355	Printing & Copying	723	-	1,200	1,200
5356	Copier, Printer Lease & Supplies	-	-	500	-
5400	Misc Repair & Mtc Service	-	-	2,000	-
5401	Bldg/Structure Repair & Mtc	-	-	2,000	-
5414	Software Lic. And Mtc Agreements	237	86	-	-
5433	Dues & Subscription	3,552	3,462	3,500	3,500
5440	Emergency Management	24,952	20,088	20,000	20,000
5441	Other Services & Charges	510	615	1,500	300
5443	Board & Meeting Expenses	-	510	800	600
5700	Interfund Transfers Out	-	3,536	-	-
	TOTAL	62,095	59,000	56,200	49,900
DIVISION TOTAL		675,376	858,264	962,500	1,013,700

City of Duluth Minnesota - 2024 Budget

General Fund Revenue Detail	2021 Actual	2022 Actual	2023 Budget	2024 Proposed
Fire Administration - 110-150-1501				
REVENUE SOURCE				
4232 State Insurance Premium	911,238	1,067,571	800,000	890,000
4340 Fire Protection Services	4,200	4,200	4,200	4,200
4341 Hydrant Maintenance Services	30,000	30,000	30,000	30,000
4654 Other Reimbursements	34,742	8,387	7,000	5,200
4730 Transfer from Special Revenue	-	14,467	11,200	11,800
DIVISION TOTAL	980,179	1,124,624	852,400	941,200

City of Duluth Minnesota - 2024 Budget

Fire Operations

Three Assistant Chiefs (one for each shift) under the direction of a Deputy Chief of Operations oversee this division and all emergencies including: fires, medical calls, hazardous materials response, rescues, and daily work duties for eight fire stations strategically located throughout the City. The Assistant Chief of Training and Assistant Chief of Special Operations under the direction of the Deputy Chief of Training coordinates fire related training exercises, emergency medical training, hazardous materials training, urban search and rescue training, training with outside agencies, compliance with State and Federal regulations, safety guidelines, and overall training of the department.

Budgeted FTE's	2021	2022	2023	2024	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	63.00	63.00	-
Fire Equipment					
227 Operator	33.00	33.00	33.00	33.00	-
228 Fire Captain	30.00	30.00	30.00	30.00	-
231 Training Officer	2.00	2.00	1.00	1.00	-
231 Technical Svs Coor	1.00	1.00	1.00	-	(1.00)
Division Total	132.00	132.00	131.00	131.00	-

Expenditures	2020 Actual	2021 Actual	2022 Budget	2024 Proposed	Difference
Personal Services					
Permanent Salaries	9,951,768	10,530,631	10,378,800	11,015,900	637,100
Overtime	1,010,265	1,555,290	790,800	790,800	-
Other Wages	-	-	-	-	-
Total Salaries	10,962,034	12,085,921	11,169,600	11,806,700	637,100
Benefits	5,101,979	5,282,627	5,573,300	5,475,700	(97,600)
Other Expense					
Materials & Supplies	180,065	315,033	327,000	345,500	18,500
Services	44,169	50,537	62,000	58,900	(3,100)
Utilities & Mtc	362,291	369,253	365,100	398,900	33,800
Other	75,113	83,362	65,700	94,700	29,000
Total Other Expense	661,637	818,185	819,800	898,000	78,200
	16,725,650	18,186,733	17,562,700	18,180,400	617,700

City of Duluth Minnesota - 2024 Budget

General Fund Expenditure Detail	2020 Actual	2021 Actual	2022 Budget	2024 Proposed
Fire Operations - 110-150-1502				
PERSONAL SERVICES				
5100 Permanent Salaries	9,951,768	10,530,631	10,378,800	11,015,900
5101 Premium Pay	1,010,265	1,555,290	790,800	790,800
TOTAL	10,962,034	12,085,921	11,169,600	11,806,700
EMPLOYEE BENEFITS				
5121 PERA Retirement	1,921,818	2,071,138	1,954,300	2,050,700
5122 FICA - Social Security	-	-	-	-
5123 FICA - Medicare	153,227	170,267	162,100	169,900
5125 Dental Insurance	50,615	49,648	51,500	51,900
5126 Life Insurance	26,069	33,866	23,600	23,600
5127 Health Care Savings Plan (HCSP)	368,165	453,764	328,900	293,100
5130 Cafeteria Plan Benefits	2,552,453	2,473,379	3,035,500	2,869,100
5133 Health or Fitness Program	29,632	30,564	17,400	17,400
TOTAL	5,101,979	5,282,627	5,573,300	5,475,700
OTHER EXPENDITURES				
5205 Safety & Training Materials	7,904	57,174	100,000	100,000
5210 Plant/Operating Supplies	3,892	4,727	5,500	800
5212 Motor Fuels	80,815	137,753	121,900	126,100
5218 Uniforms	13,400	33,249	10,000	46,000
5219 Other Miscellaneous Supplies	23,115	22,823	25,600	25,600
5220 Repair & Maintenance Supplies	2,315	6,488	3,000	28,000
5241 Small Equip-Office/Operating	48,625	52,820	61,000	19,000
5305 Medical Svcs/Testing Fees	4,041	-	5,000	-
5319 Other Professional Services	4,535	9,324	22,500	10,000
5320 Data Services	19,839	28,314	8,000	22,000
5321 Phone Service	7,580	5,616	7,500	4,600
5322 Postage	699	428	-	500
5360 Insurance	-	-	14,000	14,000
5384 Refuse Disposal	7,474	6,856	5,000	7,800
5409 Fleet Services Charges	362,291	369,253	365,100	398,900
5414 Software Lic/Mtc Agree	44,320	34,528	22,500	43,000
5441 Other Services & Charges	1,107	(2,232)	6,200	700
5446 Tuition Reimbursement	5,632	19,132	20,000	20,000
5450 Laundry	24,054	31,934	17,000	31,000
TOTAL	661,637	818,185	819,800	898,000
DIVISION TOTAL	16,725,650	18,186,733	17,562,700	18,180,400

City of Duluth Minnesota - 2024 Budget

General Fund Revenue Detail	2020 Actual	2021 Actual	2022 Budget	2024 Proposed
Fire Operations - 110-150-1502				
REVENUE SOURCE				
4654 Other Reimbursements	1,025	1,084	-	-
4660 Gifts and Donations	-	7,500	-	-
4730 Transfer from Special Revenue	245,082	358,043	235,000	156,500
DIVISION TOTAL	246,107	366,627	235,000	156,500

City of Duluth Minnesota - 2024 Budget

Life Safety

Under the direction of a Deputy Chief, the Fire Marshal and Lead Housing Inspector oversee this division comprised of both 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.

Budgeted FTE's	2021	2022	2023	2024	Difference
233 Fire Marshal	1.00	1.00	1.00	1.00	-
230 Deputy Fire Marshal	2.00	2.00	2.00	2.00	-
Solid Waste					
28 Compliance	1.00	-	-	-	-
Prop & Solid Waste					
30 Compl Officer	-	2.00	2.00	2.00	-
29 Housing Inspector	4.00	3.00	3.00	4.00	1.00
Blight Mitigation					
30 Specialist	-	-	1.00	1.00	-
Housing Inspector					
32 Leadworker	1.00	1.00	1.00	1.00	-
Fire Systems Plans					
30 Examiner	-	-	-	1.00	1.00
Sprinkler Permit					
32 Reviewer	1.00	1.00	1.00	-	(1.00)
Administrative Info					
129 Specialist	2.00	1.50	2.00	2.00	-
Division Total	12.00	11.50	13.00	14.00	1.00
Expenditures	2020 Actual	2021 Actual	2022 Budget	2024 Proposed	Difference
Personal Services					
Permanent Salaries	792,477	859,461	969,100	1,091,600	122,500
Overtime	15,494	18,428	11,300	11,300	-
Other Wages	-	-	-	-	-
Total Salaries	807,971	877,889	980,400	1,102,900	122,500
Benefits	348,571	368,800	441,000	510,700	69,700
Other Expense					
Materials & Supplies	18,440	23,912	22,600	25,200	2,600
Services	17,335	23,883	28,500	26,600	(1,900)
Utilities & Mtc	15,628	17,544	22,900	24,600	1,700
Other	126,298	26,315	26,300	27,300	1,000
Total Other Expense	177,702	91,653	100,300	103,700	3,400
Division Total	1,334,244	1,338,342	1,521,700	1,717,300	195,600

City of Duluth Minnesota - 2024 Budget

General Fund Expenditure Detail	2020 Actual	2021 Actual	2022 Budget	2024 Proposed
Life Safety - 110-150-1503				
PERSONAL SERVICES				
5100 Permanent Salaries	792,477	859,461	969,100	1,091,600
5101 Premium Pay	15,494	18,428	11,300	11,300
5103 Other Wages	-	-	-	-
TOTAL	807,971	877,889	980,400	1,102,900
EMPLOYEE BENEFITS				
5121 PERA Retirement	88,485	99,960	104,700	112,700
5122 FICA - Social Security	31,643	36,970	42,400	49,300
5123 FICA - Medicare	11,401	13,417	14,400	16,000
5125 Dental Insurance	4,183	4,868	5,100	5,500
5126 Life Insurance	2,228	3,304	2,300	2,500
5127 Health Care Savings Plan (HCSP)	29,839	24,394	18,900	21,000
5130 Cafeteria Plan Benefits	180,432	185,406	253,200	303,700
5133 Health or Fitness Program	360	480	-	-
TOTAL	348,571	368,800	441,000	510,700
OTHER EXPENDITURES				
5200 Office Supplies	1,738	2,463	1,500	1,900
5202 Audiovisual & Photography	847	1,149	500	500
5205 Safety & Training Materials	3,079	1,066	1,500	1,500
5212 Motor Fuels	8,079	14,511	13,100	14,800
5218 Uniforms	-	2,600	2,900	2,900
5219 Other Miscellaneous Supplies	4,236	1,326	1,500	2,000
5241 Small Equipment-Office Operating	461	795	1,600	1,600
5321 Phone Service	4,463	6,853	2,600	2,600
5331 Travel/Training	11,800	15,486	18,000	19,500
5335 Local Mileage Reimbursement	645	316	1,000	1,000
5355 Printing & Copying	428	1,227	3,000	3,000
5356 Copier, Printer Lease & Supplies	-	-	3,900	500
5400 Misc Repair & Mtc Service	427	474	300	300
5409 Fleet Services Charges	13,803	15,769	19,600	21,300
5414 Software Lic. & Mtc Agreements	900	220	-	-
5427 Credit Card Commissions	497	1,080	3,000	3,000
5433 Dues and Subscriptions	1,246	4,033	1,000	1,500
5435 Books & Pamphlets	1,267	154	2,500	3,000
5441 Other Services and Charges	23,785	22,128	22,500	22,500
5443 Board & Meeting Expenses	-	-	300	300
5700 Interfund Transfers Out	100,000	-	-	-
TOTAL	177,702	91,653	100,300	103,700
DIVISION TOTAL	1,334,244	1,338,342	1,521,700	1,717,300

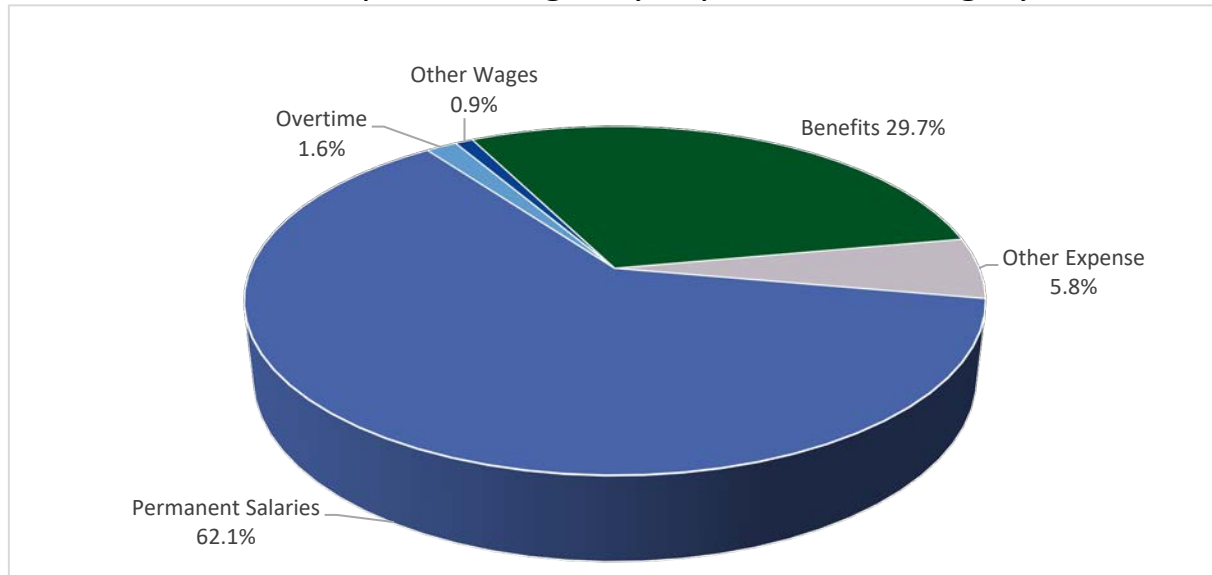
City of Duluth Minnesota - 2024 Budget

General Fund Revenue Detail	2020 Actual	2021 Actual	2022 Budget	2024 Proposed
Life Safety - 110-150-1503				
REVENUE SOURCE				
4153 Multiple Dwelling License	993,003	1,190,442	1,031,800	1,185,100
4154 Commercial Use/Occupancy Permit	128,627	151,220	123,800	130,000
4160 Fire Protection Systems Permit Fees	61,231	84,978	95,500	95,500
4306 Building Appeals Fees	-	-	-	-
4472 Administrative Fines	-	25,906	-	-
4644 Misc Fees, Sales, Service	6,245	10,184	6,000	8,500
4654 Other Reimbursements	(325)	525	-	-
4730 Transfer from Special Revenue	-	-	115,700	121,000
DIVISION TOTAL	1,188,781	1,463,255	1,372,800	1,540,100

City of Duluth Minnesota - 2024 Budget

Police Department

2024 Proposed Budget by Expenditure Category



Expenditures by Category	2021 Actual	2022 Actual	2023 Budget	2024 Proposed	Difference
Permanent Salaries	14,646,718	14,994,621	16,744,000	17,093,300	349,300
Overtime	1,151,212	1,660,008	597,300	445,000	(152,300)
Other Wages	160,918	300,673	256,400	256,400	-
Total Personal Services	15,958,849	16,955,302	17,597,700	17,794,700	197,000
Benefits	7,112,854	7,217,835	8,081,000	8,161,700	80,700
Other Expense	1,471,251	2,066,592	1,580,500	1,549,400	(31,100)
Department Total	24,542,954	26,239,729	27,259,200	27,505,800	246,600

	2021	2022	2023	2024	Difference
Budgeted FTE's	183.00	183.50	184.00	184.00	-

City of Duluth Minnesota - 2024 Budget

Police Department

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	2021	2022	2023	2024	Difference
Chief of Police	1.00	1.00	1.00	1.00	-
1150 Deputy Police Chief	2.00	3.00	3.00	3.00	-
1110 Police Lieutenant	10.00	9.00	9.00	9.00	-
Public Information					
1085 Officer	1.00	1.00	1.00	1.00	-
Police Tech Intel &					
1125 Records Mgr	1.00	1.00	1.00	1.00	-
Budget & Grant					
1090 Supervisor	-	1.00	1.00	1.00	-
Animal Services					
21 Technician	0.50	0.50	1.00	1.00	-
24 Evidence Technician	2.00	2.00	1.00	-	(1.00)
27 Animal Control Officer	1.00	1.00	1.00	1.00	-
27 Opioid Program Tech	1.00	1.00	-	-	-
Peer Recovery					
27 Specialist	-	-	3.00	3.00	-
29 Opioid Program Spec.	-	1.00	1.00	-	(1.00)
Property & Evidence					
29 Specialist	1.00	1.00	1.00	1.00	-
Animal Shelter					
31 Leadworker	1.00	1.00	1.00	1.00	-
32 Project Coordinator	0.50	-	2.00	3.00	1.00
Digital Evidence					
32 Specialist	-	-	-	1.00	1.00
124 Police Records Tech I	2.00	2.00	-	-	-
Police Records					
128 Technician II	6.00	6.00	6.00	6.00	-
Administrative Info					
129 Specialist	1.00	1.00	1.00	1.00	-

City of Duluth Minnesota - 2024 Budget

Budgeted FTE's Continued	2021	2022	2023	2024	Difference
131 Executive Assistant Data Release	2.00	2.00	3.00	3.00	-
133 Coordinator Senior Police Records	1.00	1.00	2.00	2.00	-
133 Technician Budget & Grants	2.00	2.00	2.00	2.00	-
134 Analyst Police Crime & Intellig	1.00	-	-	-	-
134 Analyst Sr Police Crime & Intell	2.00	2.00	1.00	2.00	1.00
138 Analyst Police	-	-	2.00	1.00	(1.00)
326 Officer/Investigaor	122.00	122.00	118.00	118.00	-
328 Police Sergeant	22.00	22.00	22.00	22.00	-
Department Total	183.00	183.50	184.00	184.00	-

Expenditures	2021 Actual	2022 Actual	2023 Budget	2024 Proposed	Difference
Personal Services					
Permanent Salaries	14,646,718	14,994,621	16,744,000	17,093,300	349,300
Overtime	1,151,212	1,660,008	597,300	445,000	(152,300)
Other Wages	160,918	300,673	256,400	256,400	-
Total Salaries	15,958,849	16,955,302	17,597,700	17,794,700	197,000
Benefits	7,112,854	7,217,835	8,081,000	8,161,700	80,700
Other Expense					
Materials & Supplies	412,927	500,239	479,200	445,900	(33,300)
Services	184,540	294,619	163,100	163,100	-
Utilities & Maintenance	335,107	264,431	303,900	306,100	2,200
Other	538,677	1,007,303	634,300	634,300	-
Total Other Expense	1,471,251	2,066,592	1,580,500	1,549,400	(31,100)
Department Total	24,542,954	26,239,729	27,259,200	27,505,800	246,600

City of Duluth Minnesota - 2024 Budget

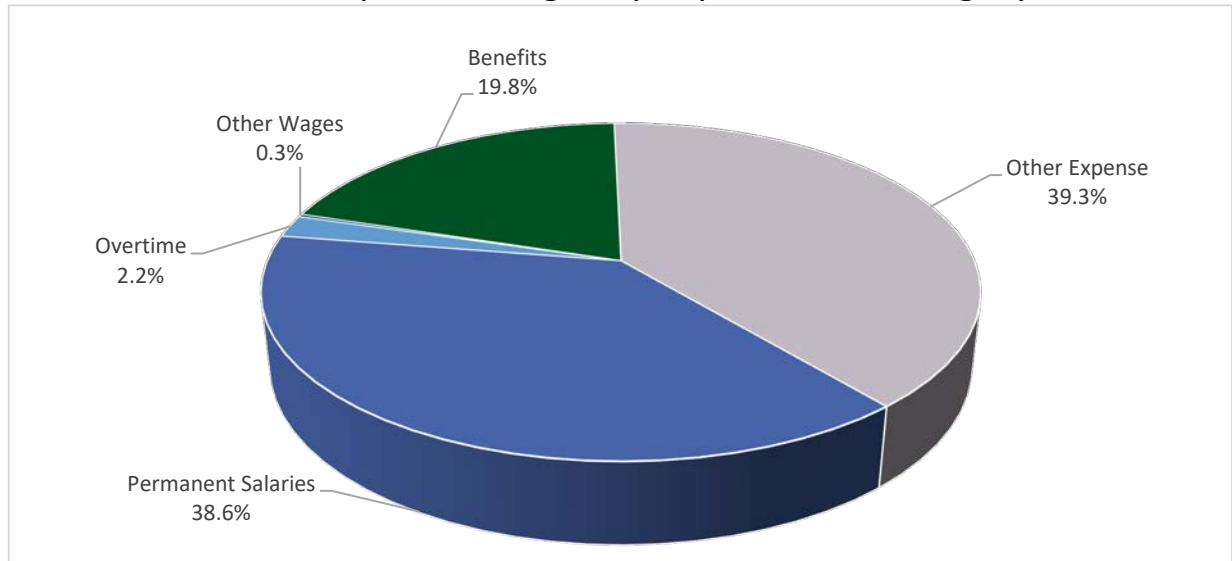
General Fund Expenditure Detail	2021 Actual	2022 Actual	2023 Budget	2024 Proposed
Police Department - 110-160-1610				
PERSONAL SERVICES				
5100 Permanent Salaries	14,646,718	14,994,621	16,744,000	17,093,300
5101 Premium Pay	1,151,212	1,660,008	597,300	445,000
5103 Other Wages	160,918	299,276	256,400	256,400
5111 Long-Term Disability Wages	-	1,397	-	-
TOTAL	15,958,849	16,955,302	17,597,700	17,794,700
EMPLOYEE BENEFITS				
5121 PERA Retirement	2,558,842	2,697,736	2,827,200	2,853,000
5122 FICA - Social Security	111,968	136,822	141,200	156,900
5123 FICA - Medicare	223,368	242,175	255,800	258,700
5125 Dental Insurance	70,175	65,764	72,900	72,900
5126 Life Insurance	36,125	44,847	33,100	33,100
5127 Health Care Savings Plan (HCSP)	680,148	837,018	704,500	713,600
5130 Cafeteria Plan Benefits	3,431,389	3,192,832	4,045,100	4,072,300
5133 Health or Fitness Program	840	640	1,200	1,200
TOTAL	7,112,854	7,217,835	8,081,000	8,161,700
OTHER EXPENDITURES				
5200 Office Supplies	8,416	10,647	15,000	15,000
5201 Computer Supplies/Software	1,405	7,031	1,500	1,500
5205 Safety & Training Materials	-	100	1,500	1,500
5212 Motor Fuels	209,797	274,154	347,100	313,800
5214 Food for Animals	4,195	3,513	3,000	3,000
5217 Ammunition	64,212	54,978	50,000	50,000
5218 Uniforms	84,206	125,453	34,100	34,100
5219 Other Miscellaneous Supplies	20,643	19,834	20,000	20,000
5220 Repair & Maintenance Supplies	3,013	1,226	5,000	5,000
5241 Small Equip-Office/Operating	17,041	3,304	2,000	2,000
5305 Medical Svcs/Testing Fees	378	-	-	-
5319 Other Professional Services	21,755	69,182	30,000	30,000
5320 Data Services	43,580	46,752	36,000	36,000
5321 Phone Service	75,618	71,868	81,600	81,600
5322 Postage	470	998	1,500	1,500
5331 Travel/Training	35,278	94,379	5,000	5,000
5355 Printing & Copying	2,324	5,712	4,000	4,000
5356 Copier, Printer Lease & Supplies	1,625	1,689	2,500	2,500
5384 Refuse Disposal	3,513	4,038	2,500	2,500
5409 Fleet Services Charges	329,257	256,541	295,900	298,100

City of Duluth Minnesota - 2024 Budget

General Fund Expenditure Detail	2021 Actual	2022 Actual	2023 Budget	2024 Proposed
Police Department - 110-160-1610				
5411 Land Rental/Easements	-	90	-	-
5412 Building Rental	5,850	7,800	8,000	8,000
5414 Software Licenses & Mtce Agreements	305,881	556,419	327,000	327,000
5433 Dues & Subscription	5,963	6,302	4,000	4,000
5437 Automated Pawn System	11,435	12,235	11,500	11,500
5438 Licenses	360	552	5,500	5,500
5441 Other Services & Charges	125,340	121,808	30,000	30,000
5443 Board & Meeting Expenses	296	-	2,000	2,000
5448 Police Training	86,901	162,089	251,800	251,800
5490 Donations to Civic Organizations	2,500	2,500	2,500	2,500
5580 Capital Equipment	-	37,260	-	-
5700 Transfers to Special Rev Funds	-	108,139	-	-
TOTAL	1,471,251	2,066,592	1,580,500	1,549,400
DEPARTMENT TOTAL	24,542,954	26,239,729	27,259,200	27,505,800
REVENUE SOURCE				
4209 Federal Grant	-	12,579	16,000	16,000
4220 State of Minnesota	32,954	-	-	-
4227 Police Training Reimbursement	156,616	147,148	151,800	151,800
4232 State Insurance Premium	1,424,082	1,537,522	1,420,800	1,420,800
4261 ISD 709	188,072	289,391	309,500	332,900
4322 Animal Shelter Fees	15,672	17,550	12,000	12,000
4326 Criminal History Checks	210	160	400	400
4328 Pawnbroker Transaction Surcharge	28,158	29,988	30,000	25,000
4329 False Alarm Fees & Penalties	26,148	15,133	18,000	15,000
4474 Police Felony Forfeitures	22,900	14,815	-	-
4631 Media Sales	513	405	1,200	800
4635 Auction Proceeds	6,536	7,303	-	-
4644 Misc. Fees, Sales & Services	21,460	22,050	-	-
4650 Salaries Reimbursement	46,700	42,522	10,000	10,000
4654 Other Reimbursements	62,415	11,737	15,000	8,000
4655 Drug Task Force Reimbursement	40,188	51,943	-	-
4730 Transfer from Tourism Taxes	243,100	338,800	344,000	363,400
4730 Transfer from Police Grant Fund	1,447,819	1,551,548	1,210,800	1,157,500
4730 Transfer from Police Grant Fund - OT	326,938	250,133	121,000	-
4730 Transfer from Parking Fund	58,498	66,600	66,600	66,600
4730 Transfer from Internal Srvs Fund	2,313	-	-	-
DEPARTMENT TOTAL	4,151,291	4,407,328	3,727,100	3,580,200

City of Duluth Minnesota - 2024 Budget

Public Works & Utilities - General Operations 2024 Proposed Budget by Expenditure Category



Expenditures by Category	2021 Actual	2022 Actual	2023 Budget	2024 Proposed	Difference
Permanent Salaries	3,992,732	4,100,675	4,186,200	4,434,400	248,200
Overtime	224,916	341,475	243,000	243,000	-
Other Wages	29,962	23,281	30,000	30,000	-
Total Personal Services	4,247,610	4,465,431	4,459,200	4,707,400	248,200
Benefits	1,954,351	1,959,138	2,117,400	2,271,600	154,200
Other Expense	3,935,753	4,275,878	4,338,100	4,510,700	172,600
Department Total	10,137,714	10,700,447	10,914,700	11,489,700	575,000

Expenditures by Division	2021 Actual	2022 Actual	2023 Budget	2024 Proposed	Difference
Director's Office	87,716	93,103	91,800	94,900	3,100
Street Maintenance	8,014,840	8,528,961	8,711,300	9,178,700	467,400
Engineering	2,035,158	2,078,384	2,111,600	2,216,100	104,500
Department Total	10,137,714	10,700,447	10,914,700	11,489,700	575,000

Budgeted FTE's	2021	2022	2023	2024	Difference
	60.4	60.1	60.1	59.8	(0.3)

City of Duluth Minnesota - 2024 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 to ensure that the utility & transportation infrastructure is both functional and sustainable to ensure that future generations will not only benefit from the utility services provided but the amazing natural environment of the City will be preserved.

Budgeted FTE's	2021	2022	2023	2024	Difference
1170 Director	0.20	0.20	0.20	0.20	-
33 PW&U Analyst	0.70	0.40	0.40	0.40	-
Division Total	0.90	0.60	0.60	0.60	-

Expenditures	2021 Actual	2022 Actual	2023 Budget	2024 Proposed	Difference
Personal Services					
Permanent Salaries	60,538	65,478	62,900	65,200	2,300
Overtime	-	-	-	-	-
Other Wages	-	-	-	-	-
Total Salaries	60,538	65,478	62,900	65,200	2,300
Benefits	26,561	27,179	28,000	28,700	700
Other Expense					
Materials & Supplies	105	90	200	200	-
Services	243	356	500	600	100
Other	269	-	200	200	-
Total Other Expense	617	445	900	1,000	100
Division Total	87,716	93,103	91,800	94,900	3,100

City of Duluth Minnesota - 2024 Budget

General Fund Expenditure Detail	2021 Actual	2022 Actual	2023 Budget	2024 Proposed
Public Works Director - 110-500-1900				
PERSONAL SERVICES				
5100 Permanent Salaries	60,538	65,478	62,900	65,200
5101 Premium Pay	-	-	-	-
TOTAL	60,538	65,478	62,900	65,200
EMPLOYEE BENEFITS				
5121 PERA Retirement	4,458	5,747	4,700	4,900
5122 FICA - Social Security	3,375	4,101	3,900	4,000
5123 FICA - Medicare	832	909	900	900
5125 Dental Insurance	238	257	200	200
5126 Life Insurance	122	171	100	100
5127 Health Care Savings Plan (HCSP)	2,005	3,293	900	900
5130 Cafeteria Plan Benefits	15,530	12,677	17,300	17,700
5133 Health or Fitness Program	-	24	-	-
TOTAL	26,561	27,179	28,000	28,700
OTHER EXPENDITURES				
5200 Office Supplies	105	90	100	100
5241 Small Equip-Office/Operating	-	-	100	100
5320 Data Services	-	-	-	100
5321 Phone Service	169	168	200	200
5331 Travel/Training	-	-	100	100
5335 Local Mileage Reimbursement	74	188	200	200
5433 Dues & Subscription	269	-	200	200
TOTAL	617	445	900	1,000
DIVISION TOTAL	87,716	93,103	91,800	94,900

City of Duluth Minnesota - 2024 Budget

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	2021	2022	2023	2024	Difference
1115 Manager	1.00	1.00	1.00	1.00	-
1090 Supervisor	2.00	2.00	2.00	2.00	-
22 Maintenance Worker	4.00	-	-	-	-
23 Street Maint. Laborer	-	3.00	5.00	5.00	-
27 Heavy Equip Operator	31.00	32.00	30.00	30.00	-
Traffic Maintenance					
27 Worker	3.00	3.00	3.00	3.00	-
32 Street Maint Leadwkr	3.00	2.00	2.00	2.00	-
33 Street Maint. Ops. Coord.	-	1.00	1.00	1.00	-
Division Total	44.00	44.00	44.00	44.00	-

Expenditures	2021 Actual	2022 Actual	2023 Budget	2024 Proposed	Difference
Personal Services					
Permanent Salaries	2,709,171	2,756,587	2,860,300	3,025,900	165,600
Overtime	139,139	295,016	187,000	187,000	-
Other Wages	-	-	-	-	-
Total Salaries	2,848,310	3,051,603	3,047,300	3,212,900	165,600
Benefits	1,343,100	1,339,049	1,472,600	1,608,100	135,500
Other Expense					
Materials & Supplies	1,026,542	1,868,981	1,849,500	1,891,100	41,600
Services	37,291	30,738	36,200	36,200	-
Utility & Mtc	1,485,846	1,739,106	1,772,000	1,896,700	124,700
Other	1,273,750	499,483	533,700	533,700	-
Total Other Expense	3,823,430	4,138,308	4,191,400	4,357,700	166,300
Division Total	8,014,840	8,528,961	8,711,300	9,178,700	467,400

City of Duluth Minnesota - 2024 Budget

General Fund Expenditure Detail	2021 Actual	2022 Actual	2023 Budget	2024 Proposed
Street Maintenance - 110-500-1920				
PERSONAL SERVICES				
5100 Permanent Salaries	2,709,171	2,756,587	2,860,300	3,025,900
5101 Premium Pay	139,139	295,016	187,000	187,000
TOTAL	2,848,310	3,051,603	3,047,300	3,212,900
EMPLOYEE BENEFITS				
5118 Meal Allowance	5,415	15,015	10,000	10,000
5121 PERA Retirement	209,588	217,862	221,300	238,200
5122 FICA - Social Security	172,445	182,844	185,900	199,200
5123 FICA - Medicare	40,330	42,762	43,500	46,600
5125 Dental Insurance	16,962	16,566	17,400	17,400
5126 Life Insurance	8,738	11,295	7,900	7,900
5127 Health Care Savings Plan (HCSP)	59,915	55,385	47,300	59,900
5130 Cafeteria Plan Benefits	829,347	796,481	939,300	1,028,900
5133 Health or Fitness Program	360	838	-	-
TOTAL	1,343,100	1,339,049	1,472,600	1,608,100
OTHER EXPENDITURES				
5200 Office Supplies	606	2,100	1,200	1,200
5201 Computer Supplies/Software	2,316	543	1,700	1,700
5205 Safety & Training Materials	3,964	14,862	14,000	14,000
5210 Plant/Operating Supplies	14,780	15,316	20,000	20,000
5211 Cleaning/Janitorial Supplies	3,338	3,284	10,000	10,000
5212 Motor Fuels	237,690	462,293	463,600	454,400
5215 Shop Materials	1,632	1,910	2,500	2,500
5218 Uniforms	13,153	16,755	16,800	18,850
5219 Other Miscellaneous Supplies	13,867	28,399	18,600	18,600
5220 Repair & Maintenance Supplies	10,977	13,610	12,600	12,600
5223 Salt & Sand	541,360	1,106,909	1,005,000	1,038,000
5224 Gravel & Other Misc Materials	65,757	63,245	131,000	146,750
5226 Sign & Signal Materials	55,486	48,533	60,000	60,000
5228 Painting Supplies	58,430	90,645	85,500	85,500
5240 Small Tools	1,643	62	5,000	5,000
5241 Small Equip-Office/Operating	1,543	516	2,000	2,000
5320 Data Services	7,709	7,002	6,600	6,600
5321 Phone Service	2,920	2,764	3,200	3,200

City of Duluth Minnesota - 2024 Budget

General Fund Expenditure Detail	2021 Actual	2022 Actual	2023 Budget	2024 Proposed
Street Maintenance - 110-500-1920				
5331 Travel/Training	1,047	1,846	700	700
5335 Local Mileage Reimbursement	12,662	11,803	16,000	16,000
5356 Copier, Printer Lease & Supplies	190	-	500	500
5384 Refuse Disposal	12,764	7,323	9,200	9,200
5409 Fleet Services Charges	1,485,846	1,739,106	1,772,000	1,896,700
5412 Building Rental	35,070	44,375	45,000	45,000
5414 Software Licenses & Mtce Agreements	34,967	23,777	38,800	38,800
5415 Vehicle/Equip Rent (Short Term)	34,595	12,800	34,000	34,000
5418 Vehicle/Equip Rent (Long Term)	365,731	365,731	400,000	400,000
5441 Other Services & Charges	3,387	4,070	15,900	15,900
5580 Capital Equipment	-	48,730	-	-
5700 Transfers Out to Special Rev Funds	800,000	-	-	-
TOTAL	3,823,430	4,138,308	4,191,400	4,357,700
DIVISION TOTAL	8,014,840	8,528,961	8,711,300	9,178,700
REVENUE SOURCE				
4240 Municipal State Aid	1,465,349	1,525,839	1,496,100	1,496,100
4260 St Louis County	138,411	138,411	138,400	138,400
4261 ISD 709	-	14,184	10,000	25,000
4636 Sale of Materials	4,550	4,487	5,000	5,000
4654 Other Reimbursements	49,362	40,052	65,000	50,000
4680 Damage or Losses Recovered	-	-	-	-
4730 Transfer from Tourism Taxes	237,400	1,205,500	336,100	355,000
4730 Transfer from Enterprise Funds	9,600	-	9,600	9,600
4730 Transfer from Public Utility Funds	687,896	-	865,000	900,000
DIVISION TOTAL	2,592,568	2,928,472	2,925,200	2,979,100

City of Duluth Minnesota - 2024 Budget

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	2021	2022	2023	2024	Difference
1140 City Engineer	0.40	0.40	0.40	0.40	-
1140 Chief Eng Transportatio	1.00	1.00	1.00	1.00	-
1115 Sr. Engineer	-	-	-	1.80	1.80
1115 Sr. Project Engineer	1.00	1.00	1.00	-	(1.00)
1075 Lift Bridge Supervisor	1.00	1.00	1.00	1.00	-
27 Bridge Operator	5.00	5.00	5.00	5.00	-
31 Sr. Engineering Tech.	3.25	3.25	3.25	3.20	(0.05)
34 Sr. Engineering Spec.	1.40	1.40	1.40	0.40	(1.00)
38 Project Engineer	2.00	2.00	2.00	2.00	-
126 Information Technician	0.40	0.20	0.20	0.20	-
129 Admin. Info. Spec.	-	0.20	0.20	0.20	-
Division Total	15.45	15.45	15.45	15.20	(0.25)

Expenditures	2021 Actual	2022 Actual	2023 Budget	2024 Proposed	Difference
Personal Services					
Permanent Salaries	1,223,024	1,278,610	1,263,000	1,343,300	80,300
Overtime	85,777	46,459	56,000	56,000	-
Other Wages	29,962	23,281	30,000	30,000	-
Total Salaries	1,338,762	1,348,350	1,349,000	1,429,300	80,300
Benefits	584,691	592,909	616,800	634,800	18,000
Other Expense					
Materials & Supplies	22,800	29,662	41,700	38,900	(2,800)
Services	44,351	30,705	55,400	55,000	(400)
Utility & Mtc	18,793	14,156	20,300	23,100	2,800
Other	25,762	62,602	28,400	35,000	6,600
Total Other Expense	111,705	137,125	145,800	152,000	6,200
Division Total	2,035,158	2,078,384	2,111,600	2,216,100	104,500

City of Duluth Minnesota - 2024 Budget

General Fund Expenditure Detail	2021 Actual	2022 Actual	2023 Budget	2024 Proposed
Engineering - 110-500-1930				
PERSONAL SERVICES				
5100 Permanent Salaries	1,223,024	1,278,610	1,263,000	1,343,300
5101 Premium Pay	85,777	46,459	56,000	56,000
5103 Other Wages	29,962	23,281	30,000	30,000
TOTAL	1,338,762	1,348,350	1,349,000	1,429,300
EMPLOYEE BENEFITS				
5118 Meal Allowance	-	555	200	200
5121 PERA Retirement	97,239	95,912	99,800	104,400
5122 FICA - Social Security	80,355	79,502	85,000	88,600
5123 FICA - Medicare	18,805	18,591	19,800	20,700
5125 Dental Insurance	6,052	6,118	6,100	6,100
5126 Life Insurance	3,118	4,171	2,800	2,800
5127 Health Care Savings Plan (HCSP)	53,968	43,173	21,300	28,300
5130 Cafeteria Plan Benefits	324,272	343,884	381,800	383,700
5133 Health or Fitness Program	882	1,004	-	-
TOTAL	584,691	592,909	616,800	634,800
OTHER EXPENDITURES				
5200 Office Supplies	410	1,601	1,100	1,200
5201 Computer Supplies/Software	1,858	3,261	100	700
5203 Paper/Stationery/Forms	99	184	500	200
5205 Safety & Training Materials	1,438	1,349	1,500	1,400
5211 Cleaning/Janitorial Supplies	460	929	700	700
5212 Motor Fuels	4,154	5,397	5,100	3,900
5218 Uniforms	1,829	2,161	1,900	500
5219 Other Miscellaneous Supplies	734	1,329	400	400
5220 Repair & Maintenance Supplies	7,015	10,824	17,400	17,400
5240 Small Tools	2,644	1,184	2,700	2,200
5241 Small Equip-Office/Operating	1,556	732	3,900	3,900
5242 Survey Equipment and Supplies	604	710	6,400	6,400
5303 Engineering Services	29,224	13,598	35,500	28,700
5319 Other Professional Services	73	-	100	100
5320 Data Services	2,357	2,114	2,200	2,200
5321 Phone Service	4,612	4,408	4,600	4,700
5322 Postage	-	-	100	200
5331 Travel/Training	6,731	9,664	9,300	17,100

City of Duluth Minnesota - 2024 Budget

General Fund Expenditure Detail	2021 Actual	2022 Actual	2023 Budget	2024 Proposed
Engineering - 110-500-1930 continued				
5335 Local Mileage Reimbursement	221	-	800	400
5355 Printing & Copying	357	238	1,700	500
5356 Copier, Printer Lease & Supplies	296	225	600	600
5384 Refuse Disposal	481	458	500	500
5404 Equipment/Machinery Repair & Mtc	9,655	9,164	12,100	13,500
5409 Fleet Services Charges	9,137	4,992	8,200	9,600
5411 Land Rental/Easements	-	150	-	500
5414 Software Licenses & Mtce Agreement	17,129	17,077	16,900	20,200
5433 Dues & Subscription	128	132	4,700	3,000
5435 Books & Pamphlets	1,783	-	400	400
5438 Licenses	-	511	-	800
5441 Other Services & Charges	6,197	5,290	6,000	9,700
5450 Laundry	524	578	400	400
5700 Interfund Transfers Out	-	38,865	-	-
TOTAL	111,705	137,125	145,800	152,000
DIVISION TOTAL	2,035,158	2,078,384	2,111,600	2,216,100
REVENUE SOURCE				
4152 Excavation Permits	27,634	25,442	22,000	25,000
4170 Miscellaneous Permits	196,085	179,520	90,000	115,000
4370 Engineering Services	1,123,914	19,028	170,000	375,000
4472 Administrative Fines	-	-	-	500
4631 Media Sales	33	10	-	100
4654 Other Reimbursements	36	46	-	-
4730 Transfer from Tourism Taxes	-	62,900	63,900	67,400
DIVISION TOTAL	1,347,702	286,945	345,900	583,000

City of Duluth Minnesota - 2024 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	2021 Actual	2022 Actual	2023 Budget	2024 Proposed
EXPENDITURES				
Citywide Dues & Lobbying	184,674	208,725	189,500	215,000
Citywide Communications	152,705	147,800	236,800	147,000
Miscellaneous	295,616	816,722	886,900	958,000
Civic Affairs and Awards	12,828	22,899	59,500	64,500
Business Improvement Dist.	410,188	414,627	370,000	370,000
Public Access Television	182,000	182,000	182,000	182,000
Sales Tax Administration	87,049	119,999	120,000	-
Parking Fine	-	38,700	-	45,000
Capital Program - CEP	59,506	1,500	33,000	73,600
Unemployment Compensation	-	269,499	27,500	27,500
Benefits Administration	120,467	158,775	123,000	133,000
Retiree Medical & Life Insurance	8,294,746	8,576,865	7,399,100	7,731,400
Self Insurance Contribution	2,440,000	3,236,000	2,400,000	2,575,500
Transfers and Accruals	368,733	4,174,237	457,500	457,500
Interfund Transfers to Special Rev Funds	350,000	2,789,285	117,700	144,700
Interfund Transfers to Enterprise Funds	-	2,198,997	-	500,000
Interfund Transfers to Capital Projects	-	802,981	-	4,500,000
Interfund Transfers to Internal Svc Funds	100,000	-	-	4,000,000
One-Time Pay	-	-	-	1,863,700
Capital Equipment	-	-	3,000,000	-
DEPARTMENT TOTAL	13,058,511	24,159,611	15,602,500	23,988,400

City of Duluth Minnesota - 2024 Budget

General Fund Revenue Detail	2021 Actual	2022 Actual	2023 Budget	2024 Proposed
REVENUE SOURCE				
4090 Other Taxes	-	936,397	-	-
4233 State of MN PERA Contribution	368,733	1,159,997	-	-
4500 Assessments - Service Charge	410,188	414,627	370,000	370,000
4639 Sale of Equipment	154,779	126,099	-	-
4640 Sale of Land	36,063	5,610	-	-
4644 Misc Fees, Sales & Services	-	500	-	-
4654 Other Reimbursements	789,853	887,325	-	-
4730 Transfer from Special Revenue	547,392	527,753	425,000	425,000
4730 ARPA Funding	-	8,234,808	245,000	-
4730 ARPA Capital	-	-	3,000,000	-
4999 General Fund Reserves	-	-	-	9,200,000
DEPARTMENT TOTAL	2,307,007	12,293,116	4,040,000	9,995,000

City of Duluth Minnesota - 2024 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.

	2021 Actual	2022 Actual	2023 Budget	2024 Proposed
FUND BALANCE - JANUARY 1	128,195,012	155,855,440	140,808,233	153,955,444
REVENUES				
Taxes	16,510,380	17,370,176	15,227,200	15,527,200
Intergovernmental	17,094,994	14,799,735	12,620,312	13,503,920
Miscellaneous	47,036,996	6,045,643	35,346,191	33,407,138
TOTAL REVENUES	80,642,370	38,215,554	63,193,703	62,438,258
EXPENSES				
Personal Services	17,384,781	16,802,091	17,086,574	18,271,562
Other Services and Charges	6,388,440	9,682,758	8,246,485	8,558,177
Transfers	16,874,133	14,037,675	13,843,600	20,058,008
Miscellaneous	12,334,588	12,740,237	10,869,833	10,551,804
TOTAL EXPENSES	52,981,943	53,262,761	50,046,492	57,439,551
FUND BALANCE - DECEMBER 31	155,855,440	140,808,233	153,955,444	158,954,151

City of Duluth Minnesota - 2024 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.

	2021 Actual	2022 Actual	2023 Budget	2024 Proposed
FUND BALANCE - JANUARY 1	1,969,842	1,374,202	2,511,215	2,511,215
REVENUES				
Property Tax Levy	2,885,646	2,877,311	2,880,000	2,880,000
Intergovernmental Revenue	336,053	1,421,370	-	-
Licenses and Permits	110,247	113,710	70,000	84,300
Miscellaneous	219,277	260,968	41,400	66,900
Transfers In	382,434	3,126,854	67,700	94,700
TOTAL REVENUES	3,933,657	7,800,212	3,059,100	3,125,900
EXPENSES				
Personal Services	1,360,410	1,698,713	2,031,900	2,046,200
Other Services and Charges	1,258,051	1,300,104	480,300	443,100
Supplies	184,985	210,471	208,500	224,400
Transfers Out	467,371	1,869,815	59,100	56,400
Capital Outlay	1,258,480	1,584,097	279,300	355,800
TOTAL EXPENSES	4,529,297	6,663,200	3,059,100	3,125,900
FUND BALANCE - DECEMBER 31	1,374,202	2,511,215	2,511,215	2,511,215

City of Duluth Minnesota - 2024 Budget

Parks continued

205

BUDGETED FTE'S	2021	2022	2023	2024
1130 Manager Parks & Recreation	1.00	1.00	1.00	1.00
1080 Assistant Manager	2.00	1.00	1.00	1.00
133 Budget & Operations Analyst	0.20	0.20	0.20	0.20
131 Grant Coordinator	-	-	0.75	0.75
127 Admin Clerical Specialist	1.00	1.00	1.00	1.00
124 Senior Center Coordinator	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
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	4.00	5.00	5.00	5.00
Division Total	13.70	13.70	14.45	14.45

City of Duluth Minnesota - 2024 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.

	2021 Actual	2022 Actual	2023 Budget	2024 Proposed
FUND BALANCE - JANUARY 1	1,982,593	2,127,062	2,033,016	2,033,016
REVENUES				
Intergovernmental	989,914	644,581	365,000	365,000
Miscellaneous	864,347	1,168,406	914,800	1,058,500
Transfers In	-	1,321	-	-
TOTAL REVENUES	1,854,261	1,814,308	1,279,800	1,423,500
EXPENSES				
Personal Services - Police Extra Duty Pay	130,377	297,761	218,900	335,000
Other Services and Charges	616,936	865,861	389,100	458,900
Transfers Out	446,019	612,972	590,800	512,300
Miscellaneous	188,349	129,524	81,000	117,300
Capital Equipment	328,111	2,236	-	-
TOTAL EXPENSES	1,709,792	1,908,354	1,279,800	1,423,500
FUND BALANCE - DECEMBER 31	2,127,062	2,033,016	2,033,016	2,033,016

City of Duluth Minnesota - 2024 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.

	2021 Actual	2022 Actual	2023 Budget	2024 Proposed
FUND BALANCE - JANUARY 1	299,793	413,880	191,806	191,806
REVENUES				
Intergovernmental	3,164,870	3,002,984	1,933,423	1,855,000
Felony Forfeitures	362,217	50,686	100,000	100,000
TOTAL REVENUES	3,527,087	3,053,670	2,033,423	1,955,000
EXPENSES				
Other Services and Charges	1,221,988	886,874	351,500	499,500
Transfer to General Fund	1,775,209	1,805,935	1,331,800	1,208,500
Miscellaneous	309,282	366,819	350,123	247,000
Capital Equipment	106,521	216,116	-	-
TOTAL EXPENSES	3,413,000	3,275,744	2,033,423	1,955,000
FUND BALANCE - DECEMBER 31	413,880	191,806	191,806	191,806

City of Duluth Minnesota - 2024 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.

	2021 Actual	2022 Actual	2023 Budget	2024 Proposed
FUND BALANCE - JANUARY 1	2,372,803	3,097,514	3,578,802	3,578,802
REVENUES				
Earnings on Investments	(6,283)	(15,497)	-	-
Interfund Transfer In	-	350,000	-	-
Bond Proceeds	4,521,491	3,561,503	3,685,000	3,697,900
TOTAL REVENUES	4,515,208	3,896,006	3,685,000	3,697,900
EXPENSES				
Bond Issuance Costs	49,866	62,212	100,000	100,000
Capital Equipment - Nonrolling	1,934,594	2,528,598	1,830,000	1,498,000
Capital Equipment - Rolling	1,806,037	823,908	1,755,000	2,099,900
TOTAL EXPENSES	3,790,497	3,414,718	3,685,000	3,697,900
FUND BALANCE - DECEMBER 31	3,097,514	3,578,802	3,578,802	3,578,802

City of Duluth Minnesota - 2024 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.

	2021 Actual	2022 Actual	2023 Budget	2024 Proposed
FUND BALANCE - JANUARY 1	168,506	608,044	1,028,845	4,476,861
REVENUES				
Intergovernmental	199,025	367,663	431,900	100,000
Rent Revenues	448,749	442,276	38,257	-
Sale of Land	-	-	5,154,083	-
Interest on Loans, Program Revenue	-	-	11,478	28,066
TOTAL REVENUES	647,774	809,939	5,635,718	128,066
EXPENSES				
Economic Development	208,236	389,138	2,187,702	190,000
TOTAL EXPENSES	208,236	389,138	2,187,702	190,000
FUND BALANCE - DECEMBER 31	608,044	1,028,845	4,476,861	4,414,928

City of Duluth Minnesota - 2024 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.

	2021 Actual	2022 Actual	2023 Budget	2024 Proposed
FUND BALANCE - JANUARY 1	30,577,729	32,580,414	26,474,776	26,474,776
REVENUES				
Investment Earnings	6,550,077	(5,577,885)	425,000	425,000
TOTAL REVENUES	6,550,077	(5,577,885)	425,000	425,000
EXPENSES				
Transfer to General Fund (annual)	547,392	527,753	425,000	425,000
Transfer to Housing Trust Fund	4,000,000	-	-	-
TOTAL EXPENSES	4,547,392	527,753	425,000	425,000
FUND BALANCE - DECEMBER 31	32,580,414	26,474,776	26,474,776	26,474,776

City of Duluth Minnesota - 2024 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.

	2021	2022	2023	2024
	Actual	Actual	Budget	Proposed
FUND BALANCE - JANUARY 1	57,555	2,143,240	1,817,140	1,271,407
REVENUES				
Federal Grants	-	-	275,104	1,157,365
Other Reimbursements	43,752	12,618	21,500	90,000
Rent of Land	4,760	4,807	5,000	5,000
Miscellaneous	98	(18,800)	-	-
Interfund Transfer from General Fund	2,157,000	151,000	151,000	191,300
Interfund Transfer from Public Utility	75,000	75,000	75,000	75,000
TOTAL REVENUES	2,280,610	224,625	527,604	1,518,665
EXPENSES				
Personal Services	95,572	97,028	178,900	285,815
Other Services and Charges	98,642	115,146	693,937	2,227,619
Miscellaneous	711	27	500	500
Capital Outlay	-	-	200,000	154,414
Interfund Transfer to Special Revenue Funds	-	38,525	-	-
Interfund Transfer to Capital Projects	-	300,000	-	-
Interfund Transfer to General Fund	-	-	-	18,708
TOTAL EXPENSES	194,925	550,725	1,073,337	2,687,056
FUND BALANCE - DECEMBER 31	2,143,240	1,817,140	1,271,407	103,016
BUDGETED FTE'S	2021	2022	2023	2024
33 Energy Coordinator	1	1	1	1
32 Project Coordinator-CER Grant	-	-	-	1
Total	1	1	1	2

City of Duluth Minnesota - 2024 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.

	2021 Actual	2022 Actual	2023 Budget	2024 Proposed
FUND BALANCE - JANUARY 1	(100,803)	(24,026)	(26,606)	(26,606)
REVENUES				
Home Grant	669,535	455,895	573,752	615,442
CDBG ARP Grant	-		1,986,658	1,986,658
TOTAL REVENUES	669,535	455,895	2,560,410	2,602,100
EXPENSES				
Tenant Based Rental Assistance	60,838	64,483	107,992	100,000
Community Housing Devel Program	200,200	105,383	1,265,838	880,000
Rehabilitation	306,925	219,545	831,207	1,262,557
Administration	24,795	69,064	355,373	359,543
TOTAL EXPENSES	592,758	458,475	2,560,410	2,602,100
FUND BALANCE - DECEMBER 31	(24,026)	(26,606)	(26,606)	(26,606)

City of Duluth Minnesota - 2024 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.

	2021 Actual	2022 Actual	2023 Budget	2024 Proposed
FUND BALANCE - JANUARY 1	(885,272)	(165,790)	(84,132)	(84,132)
REVENUES				
State of Minnesota	-	168,000	-	-
Community Development Block Grant	4,159,843	2,555,656	2,302,428	2,385,901
Emergency Shelter Grant	1,218,503	1,160,622	202,858	206,489
Miscellaneous reimbursements	25,000	70,941	4,714	5,000
TOTAL REVENUES	5,403,346	3,955,219	2,510,000	2,597,390
EXPENSES				
Economic Development	1,227,817	659,248	362,000	375,000
Housing	1,867,111	1,663,966	1,100,000	1,200,000
Physical Improvements	150,214	408,791	169,500	150,000
Public Service Projects	847,019	607,978	376,500	379,723
Program Administration	591,703	533,578	502,000	492,667
TOTAL EXPENSES	4,683,864	3,873,561	2,510,000	2,597,390
FUND BALANCE - DECEMBER 31	(165,790)	(84,132)	(84,132)	(84,132)

City of Duluth Minnesota - 2024 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.

	2021 Actual	2022 Actual	2023 Budget	2024 Proposed
FUND BALANCE - JANUARY 1	(16,474)	-	(4,258)	(4,267)
REVENUES				
Block Grant	550,853	473,174	791,255	822,358
Home Grant	16,213	61,664	57,375	61,544
HRA Housing & Environmental	84,259	65,839	25,000	25,000
Emergency Shelter Grant	74,905	75,555	15,750	15,487
TOTAL REVENUES	726,230	676,232	889,380	924,389
EXPENSES				
Personal Services	695,070	665,748	806,500	841,500
Other Services and Charges	14,686	14,742	82,889	82,889
TOTAL EXPENSES	709,756	680,490	889,389	924,389
FUND BALANCE - DECEMBER 31	-	(4,258)	(4,267)	(4,267)
BUDGETED FTE'S				
1100 Manager Planning & Community Dev	0.50	0.50	0.50	0.50
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	0.75
133 Planner II	2.00	2.00	2.00	2.00
131 Grant Coordinator	-	1.00	2.00	2.00
129 Administrative Info Specialist	0.75	0.75	0.75	0.75
129 Planner I	1.00	1.00	-	-
DIVISION TOTAL	6.75	7.75	7.75	7.75

City of Duluth Minnesota - 2024 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.

	2021 Actual	2022 Actual	2023 Budget	2024 Proposed
FUND BALANCE - JANUARY 1	198,923	301,719	732,819	478,831
REVENUES				
Miscellaneous	-	2,333,987	18,042	36,086
Building Rent	251,872	225,921	187,282	193,198
MN Family Investment Program	982,140	962,919	979,435	843,743
Federal Grant	781,283	939,455	729,222	576,255
State Grant	845,468	1,067,986	1,187,227	1,693,622
Local Grant	89,708	4,992	-	-
Interfund Trsf in from General Fund	50,000	586,889	50,000	50,000
TOTAL REVENUES	3,000,471	6,122,148	3,151,208	3,392,904
EXPENSES				
Personal Services	1,774,953	1,964,757	2,131,914	2,363,903
OPEB	1,860	1,860	2,126	2,126
Other Services and Charges	1,120,862	3,724,431	1,271,156	1,328,743
TOTAL EXPENSES	2,897,675	5,691,048	3,405,196	3,694,772
FUND BALANCE - DECEMBER 31	301,719	732,819	478,831	176,963
BUDGETED FTE'S				
1160 Director, Workforce Development	1.00	1.00	1.00	1.00
1095 Operations Manager Workforce Dev	1.00	1.00	1.00	1.00
132 Workforce Dev Tech II	5.00	5.00	5.00	4.00
131 Employment Technician	6.64	6.64	6.64	5.60
130 Workforce Dev Tech I	2.00	3.00	3.00	5.00
126 Information Technician	1.00	1.00	2.00	2.00
23 Digital Navigator	-	-	-	0.68
DIVISION TOTAL	16.64	17.64	18.64	19.28

City of Duluth Minnesota - 2024 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.

	2021 Actual	2022 Actual	2023 Budget	2024 Proposed
FUND BALANCE - JANUARY 1	(1,066)	(4,659)	(736)	(736)
REVENUES				
Senior Employment Program - State	244,465	93,942	92,259	91,942
Senior Aides Program - Federal	154,085	238,629	208,384	192,616
TOTAL REVENUES	398,550	332,571	300,643	284,558
EXPENSES				
Personal Services	337,824	306,953	297,242	279,132
Other Services and Charges	44,469	6,786	3,401	5,426
Transfers to General Fund	19,850	14,909	-	-
TOTAL EXPENSES	402,143	328,648	300,643	284,558
FUND BALANCE - DECEMBER 31	(4,659)	(736)	(736)	(736)

City of Duluth Minnesota - 2024 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.

	2021 Actual	2022 Actual	2023 Budget	2024 Proposed
FUND BALANCE - JANUARY 1	82,675,184	99,913,230	84,359,568	94,826,693
REVENUES				
Investment Earnings	1,488,679	1,631,747	1,570,000	1,800,000
Investment Earnings-City Pooled	-	-	400,000	3,000,000
Change in Fair Value	16,017,806	(18,764,302)	8,500,000	3,500,000
Transfer from Special Revenue Funds	-	-	2,125	-
Contributions- Employer	12,041,435	12,908,989	10,449,392	10,972,886
TOTAL REVENUES	29,547,920	(4,223,566)	20,921,517	19,272,886
EXPENSES				
Administrative Expenses	5,375	6,574	5,000	5,000
Benefits	12,304,499	11,323,522	10,449,392	10,972,886
TOTAL EXPENSES	12,309,874	11,330,096	10,454,392	10,977,886
FUND BALANCE - DECEMBER 31	99,913,230	84,359,568	94,826,693	103,121,693

City of Duluth Minnesota - 2024 Budget

DECC Revenue

281

Special revenue fund established to account for the .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.

	2021 Actual	2022 Actual	2023 Budget	2024 Proposed
FUND BALANCE - JANUARY 1	4,382,363	4,520,455	4,719,886	5,504,686
REVENUES				
Investment Earnings Change in Fair Value	(32,211)	(67,830)	-	-
Transfer from Special Revenue Funds (Tourism)				
- Hotel/Motel Tax	1,979,567	2,232,552	1,837,700	2,155,500
- Food & Beverage Tax	1,923,024	2,094,756	1,984,000	2,241,300
TOTAL REVENUES	3,870,380	4,259,478	3,821,700	4,396,800
EXPENSES				
Miscellaneous	888,538	1,122,622	-	-
Transfer to Debt Service	2,843,750	2,937,425	3,036,900	3,137,100
TOTAL EXPENSES	3,732,288	4,060,047	3,036,900	3,137,100
FUND BALANCE - DECEMBER 31	4,520,455	4,719,886	5,504,686	6,764,386

City of Duluth Minnesota - 2024 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.

	2021 Actual	2022 Actual	2023 Budget	2024 Proposed
FUND BALANCE - JANUARY 1	1,753,463	3,445,160	4,374,950	4,280,950
REVENUES				
Property Tax	2,491,795	2,285,495	2,300,000	2,300,000
Other Reimbursements	-	7,660	-	-
Earnings On Investments	(26,358)	(38,855)	-	-
Interest Earned-Customer Accounts	87	101	-	-
Lease Proceeds	-	196,415	-	-
TOTAL REVENUES	2,465,524	2,450,816	2,300,000	2,300,000
EXPENSES				
Personal Services	146,908	193,196	370,000	455,600
Supplies	461,219	452,916	581,000	646,500
Other Services and Charges	29,029	58,011	98,000	98,000
Non-Capital Improvements	58,715	136,783	445,000	440,000
Capital Equipment	-	196,415	-	-
Uncollectible Accounts	2,021	2,974	-	-
Lease Principal	-	41,639	-	-
Transfer to Capital Projects	75,936	439,092	900,000	700,000
TOTAL EXPENSES	773,828	1,521,026	2,394,000	2,340,100
FUND BALANCE - DECEMBER 31	3,445,160	4,374,950	4,280,950	4,240,850

City of Duluth Minnesota - 2024 Budget

Street Improvement Sales Tax

291

Additional half percent general sales tax dedicated to street improvement.

	2021 Actual	2022 Actual	2023 Budget	2024 Proposed
FUND BALANCE - JANUARY 1	1,765,696	3,789,322	7,552,370	7,552,370
REVENUES				
Sales Tax	8,702,733	9,785,005	7,500,000	7,800,000
Use Tax	-	-	-	-
Earnings on Investments	3,418	(67,552)	-	-
Transfer in from General Fund	-	-	-	4,000,000
TOTAL REVENUES	8,706,152	9,717,453	7,500,000	11,800,000
EXPENSES				
Contract Services	43,524	52,977	-	-
Improvements Other than Buildings	-	1,002,338	-	-
Transfer to Capital Projects	6,639,001	4,899,090	7,500,000	14,000,000
TOTAL EXPENSES	6,682,525	5,954,405	7,500,000	14,000,000
FUND BALANCE - DECEMBER 31	3,789,322	7,552,370	7,552,370	5,352,370

City of Duluth Minnesota - 2024 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.

	2021 Actual	2022 Actual	2023 Budget	2024 Proposed
FUND BALANCE - JANUARY 1	994,177	1,735,673	1,548,772	889,772
REVENUE				
Taxes	2,430,206	2,422,365	2,547,200	2,547,200
Street Lighting Fee	(58)	183	-	-
Miscellaneous	121,580	50,387	46,000	46,000
Investment Earnings	153	167	-	-
Change in Fair Value Investments	(6,292)	(24,670)	-	-
TOTAL REVENUES	2,545,589	2,448,432	2,593,200	2,593,200
EXPENSES				
Personal Services	537,308	252,554	599,700	689,400
Supplies	126,362	213,855	300,400	357,200
Other Services and Charges	222,722	411,843	382,100	675,300
Utilities	857,624	1,046,717	975,000	1,100,000
Non-Capital Improvements	472	-	-	-
Transfers	59,605	592,159	-	-
Capital	-	118,205	995,000	555,000
TOTAL EXPENSES	1,804,093	2,635,333	3,252,200	3,376,900
FUND BALANCE - DECEMBER 31	1,735,673	1,548,772	889,772	106,072
BUDGETED FTE'S	2021	2022	2023	2024
1115 Senior Engineer	-	-	-	0.20
34 Traffic Operations Coordinator	-	-	1.00	1.00
33 Traffic Operations Electrician	-	-	-	3.00
32 Traffic Operations Leadworker	1.00	1.00	-	-
31 Signal Technician	3.00	3.00	3.00	-
27 Signal Maintenance Worker	1.00	1.00	1.00	1.00
9 Executive Assistant	0.10	0.10	0.10	0.10
Department Total	5.10	5.10	5.10	5.30

City of Duluth Minnesota - 2024 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.

	2021 Actual	2022 Actual	2023 Budget	2024 Proposed
FUND BALANCE - JANUARY 1	16,175,909	15,943,300	16,978,520	17,903,220
REVENUES				
Taxes and Tax Increment	7,846,092	7,815,813	7,920,500	8,118,000
Special Assessments	178,265	86,282	52,200	24,000
Miscellaneous	226,410	229,188	300,100	403,300
Other Financing Sources	14,951,355	7,881,846	8,516,500	8,787,400
TOTAL REVENUES	23,202,122	16,013,129	16,789,300	17,332,700
EXPENSES				
Debt Service Payments	15,912,219	13,885,632	14,694,000	14,820,200
Miscellaneous	7,522,512	1,092,277	1,170,600	1,292,000
TOTAL EXPENSES	23,434,731	14,977,909	15,864,600	16,112,200
FUND BALANCE - DECEMBER 31	15,943,300	16,978,520	17,903,220	19,123,720

City of Duluth Minnesota - 2024 Budget

Debt Service Funds Narrative

2023 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, 2023 as it pertains to the City of Duluth is estimated as follows:

Total Gross Bonded Debt	\$127,340,814
Less:	
City - general obligation bonds paid by parking revenues	14,130,814
City - general obligation bonds paid by other revenues	51,935,000
Tax Abatement Bonds	8,285,000
Utility bonds paid from Enterprise Funds	<u>16,110,000</u>
Net Direct Bonded Debt	<u>\$36,880,000</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
2023	\$36,880	0.4	\$425
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
2013	\$41,281	0.8	\$479

The preceding table used an estimated taxable market value of \$9,608,850,091 and a population of 86,697, as reported in the 2020 census.

City of Duluth Minnesota - 2024 Budget

Debt Service Funds Narrative

The following tables provide specific information relative to the 2023 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 12/31/2023</u>	<u>2024 Levy Requirements</u>
Miller Hill Flats Abatement	-	-	18,400
Cityview Flats Abatement	-	-	80,000
Firststreet Lofts Abatement	-	-	25,000
Bluffs Senior Housing Abatement	-	-	22,500
Costco Abatement	-	-	102,000
ST Paper	-	-	67,000
Cirrus	-	-	60,000
Police Station	10/9/2019	7,940,000	1,116,000
Lakewalk & Cross City	12/18/2013	675,000	127,700
Lakewalk	10/21/2020	3,685,000	323,700
Equipment	10/9/2019	1,340,000	719,300
Equipment	10/21/2020	1,865,000	670,600
Equipment	11/3/2021	3,260,000	920,300
Equipment	11/1/2022	3,360,000	784,300
Equipment	2023	3,515,000	783,200
Capital Improvement Projects	10/30/2014	245,000	128,100
Capital Improvement Projects	11/5/2015	520,000	184,000
Capital Improvement Projects	11/9/2016	510,000	140,600
Capital Improvement Projects	11/21/2017	830,000	180,100
Capital Improvement Projects	10/17/2018	875,000	172,300
Capital Improvement Projects	10/9/2019	905,000	154,800
Capital Improvement Projects	10/21/2020	1,360,000	196,200
Capital Improvement Projects	11/3/2021	1,390,000	193,300
Capital Improvement Projects	11/1/2022	1,685,000	223,500
Capital Improvement Projects	2023	1,870,000	222,300
TOTAL DEBT SERVICE			7,615,200
5% Additional required by law (1)			363,600
			7,978,800
Less: Cash on hand			(414,600)
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 - 2024 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
2024	2,706,887	6,930,000	432,100	3,430,000	177,118	950,000
2025	2,503,444	7,065,000	283,825	2,745,000	161,673	965,000
2026	2,272,183	7,245,000	167,525	2,160,000	144,112	985,000
2027	2,007,997	6,625,000	77,125	1,585,000	124,228	1,005,000
2028	1,735,346	6,870,000	18,750	750,000	101,757	1,030,000
2029-2033	4,431,725	30,500,000	-	-	168,300	3,350,000
2034-2038	141,235	5,485,000	-	-	-	-
Total	\$ 15,798,817	\$ 70,720,000	\$ 979,325	\$ 10,670,000	\$ 877,188	\$ 8,285,000

City of Duluth Minnesota - 2024 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.

	2021 Actual	2022 Actual	2023 Budget	2024 Proposed
FUND BALANCE - JANUARY 1	7,858,624	8,262,524	8,175,623	8,106,423
REVENUES				
Property Taxes	7,283,150	7,252,870	7,357,600	7,564,200
Earnings on Investments	(64,566)	(107,106)	-	-
Other Sources	301,977	339,551	300,100	403,300
Transfer from Special Revenue	57,900	61,325	59,100	56,400
Transfer from Capital Project	1,666	-	-	-
TOTAL REVENUES	7,580,127	7,546,640	7,716,800	8,023,900
EXPENSES				
Debt Service Payments				
- Bond Principal	5,360,000	5,680,000	5,710,000	5,910,000
- Bond Interest	1,337,480	1,388,062	1,417,700	1,370,300
Other Expenses				
- Tax Abatement	166,464	218,511	349,200	374,900
- Other Services and Charges	304,477	338,756	300,100	403,300
- Fiscal Agent and Bond Fees	7,806	8,212	9,000	9,000
TOTAL EXPENSES	7,176,227	7,633,541	7,786,000	8,067,500
FUND BALANCE - DECEMBER 31	8,262,524	8,175,623	8,106,423	8,062,823

City of Duluth Minnesota - 2024 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.

	2021 Actual	2022 Actual	2023 Budget	2024 Proposed
FUND BALANCE - JANUARY 1	6,804,383	6,968,294	8,429,433	9,504,033
REVENUES				
Earnings on Investments	(58,016)	(102,932)	-	-
Proceeds from Refunding Bond	6,550,000	-	-	-
Transfer from Special Revenue				
- DECC Improvement	2,491,800	2,587,600	2,684,400	2,787,100
- DECC Improvement - Seawall	351,950	349,825	352,500	350,000
- Spirit Mountain	500,000	500,000	500,000	500,000
- Lakewalk Seawall Project	-	-	520,000	550,000
- St. Louis River Corridor	1,906,394	1,932,796	1,860,700	1,994,400
Funded by Others				
- Airport	1,674,224	1,081,974	1,072,100	1,076,300
- MSA Maintenance	75,612	47,850	36,200	24,300
- MSA Construction	755,000	780,000	790,000	805,000
- Airport - Cirrus	644,825	643,408	641,500	643,900
TOTAL REVENUES	14,891,789	7,820,521	8,457,400	8,731,000
EXPENSES				
Bond Principal	5,530,000	4,045,000	5,175,000	5,400,000
Bond Interest	2,666,214	2,295,970	2,202,600	2,139,900
Payment to Escrow Agent	6,445,000	-	-	-
Bond Issuance Expense	81,439	13,674	-	-
Fiscal Agents	5,225	4,738	5,200	6,300
TOTAL EXPENSES	14,727,878	6,359,382	7,382,800	7,546,200
FUND BALANCE - DECEMBER 31	6,968,294	8,429,433	9,504,033	10,688,833

City of Duluth Minnesota - 2024 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.

	2021 Actual	2022 Actual	2023 Budget	2024 Proposed
FUND BALANCE - JANUARY 1	36,418	(36,108)	21,266	57,466
REVENUES				
Construction Assessments	117,062	57,752	36,200	16,000
Earnings on Investments	(413)	(140)	-	-
TOTAL REVENUES	116,649	57,612	36,200	16,000
EXPENSES				
Bond Principal	185,000	-	-	-
Bond Interest	3,700	-	-	-
Fiscal Agents	475	238	-	-
TOTAL EXPENSES	189,175	238	-	-
FUND BALANCE - DECEMBER 31	(36,108)	21,266	57,466	73,466

City of Duluth Minnesota - 2024 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.

	2021 Actual	2022 Actual	2023 Budget	2024 Proposed
FUND BALANCE - JANUARY 1	1,360,361	576,673	124,486	(48,714)
REVENUES				
Construction Assessments	61,203	28,530	16,000	8,000
Earnings on Investments	(14,116)	(3,117)	-	-
TOTAL REVENUES	47,087	25,413	16,000	8,000
EXPENSES				
Fiscal Agent Fees	950	1,000	500	-
Bond Principal	790,000	460,000	185,000	-
Bond Interest	39,825	16,600	3,700	-
TOTAL EXPENSES	830,775	477,600	189,200	-
FUND BALANCE - DECEMBER 31	576,673	124,486	(48,714)	(40,714)

City of Duluth Minnesota - 2024 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.

	2021 Actual	2022 Actual	2023 Budget	2024 Proposed
FUND BALANCE - JANUARY 1	116,123	171,917	227,712	284,012
REVENUES				
Tax increments	562,942	562,943	562,900	553,800
Miscellaneous	3,528	-	-	-
TOTAL REVENUES	566,470	562,943	562,900	553,800
EXPENSES				
Other Miscellaneous Expenditures	4,028	499	-	-
Transfer to Enterprise Fund	506,648	506,649	506,600	498,500
TOTAL EXPENSES	510,676	507,148	506,600	498,500
FUND BALANCE - DECEMBER 31	171,917	227,712	284,012	339,312

City of Duluth Minnesota - 2024 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.

	2021 Actual	2022 Actual	2023 Budget	2024 Proposed
FUND BALANCE - JANUARY 1	11,238,865	9,245,402	11,939,060	10,582,460
REVENUES				
Taxes	279,378	278,324	280,000	280,000
Intergovernmental	7,483,011	2,846,469	15,459,200	27,034,600
Miscellaneous	2,222,484	2,361,969	2,073,200	2,244,800
Other Financing Sources	9,302,827	10,012,438	9,884,700	13,625,000
TOTAL REVENUES	19,287,700	15,499,200	27,697,100	43,184,400
EXPENSES				
Current	33,626	43,703	52,200	53,200
Capital Outlay	21,247,537	12,761,839	29,001,500	48,241,220
TOTAL EXPENSES	21,281,163	12,805,542	29,053,700	48,294,420
FUND BALANCE - DECEMBER 31	9,245,402	11,939,060	10,582,460	5,472,440

City of Duluth Minnesota - 2024 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.

	2021 Actual	2022 Actual	2023 Budget	2024 Proposed
FUND BALANCE - JANUARY 1	(126,664)	(188,071)	8,746	29,746
REVENUES				
Assessment Collections	72,466	210,895	21,000	19,300
Earnings on Investments	-	(87)	-	-
TOTAL REVENUES	72,466	210,808	21,000	19,300
EXPENSES				
Other Uses	882	1,993	-	-
Transfers Out	132,991	11,998	-	-
TOTAL EXPENSES	133,873	13,991	-	-
FUND BALANCE - DECEMBER 31	(188,071)	8,746	29,746	49,046

City of Duluth Minnesota - 2024 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.

	2021 Actual	2022 Actual	2023 Budget	2024 Proposed
FUND BALANCE - JANUARY 1	2,886,761	514,900	986,727	1,386,727
REVENUES				
Current Property Taxes	276,472	276,652	280,000	280,000
Delinquent Property Taxes	2,906	1,672	-	-
Miscellaneous Federal Grants	1,748,355	121,091	2,035,000	1,500,000
State of Minnesota	406,729	1,187,500	543,000	8,333,000
Municipal State Aid	2,962,366	157,219	5,400,000	4,627,000
Investment Earnings	(80,354)	(10,905)	-	-
Other Sources	258,581	850,198	-	-
General Fund	-	767,438	-	-
Special Revenue Funds	920,541	2,779,843	500,000	1,500,000
Capital Project Funds	132,991	11,998	-	-
Public Utility Funds	-	-	1,117,000	1,425,000
TOTAL REVENUES	6,628,587	6,142,706	9,875,000	17,665,000
EXPENSES				
Improvements Other Than Buildings	9,000,448	5,670,879	9,475,000	17,665,000
TOTAL EXPENSES	9,000,448	5,670,879	9,475,000	17,665,000
FUND BALANCE - DECEMBER 31	514,900	986,727	1,386,727	1,386,727

City of Duluth Minnesota - 2024 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.

	2021 Actual	2022 Actual	2023 Budget	2024 Proposed
FUND BALANCE - JANUARY 1	4,151,131	5,137,206	4,776,573	4,372,173
REVENUES				
Investment Earnings	(30,445)	(64,221)	-	-
Transfer from Special Revenue	5,854,001	3,318,861	7,500,000	9,900,000
Assessment Collections	307,791	239,687	135,100	155,200
TOTAL REVENUES	6,131,346	3,494,327	7,635,100	10,055,200
EXPENSES				
Improvements Other than Buildings	5,145,272	3,090,250	8,039,500	11,751,100
Other Uses	-	764,710	-	-
TOTAL EXPENSES	5,145,272	3,854,960	8,039,500	11,751,100
FUND BALANCE - DECEMBER 31	5,137,206	4,776,573	4,372,173	2,676,273

City of Duluth Minnesota - 2024 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.

	2021 Actual	2022 Actual	2023 Budget	2024 Proposed
FUND BALANCE - JANUARY 1	850,608	941,094	1,605,258	1,672,258
REVENUES				
Federal Grant	316,431	-	2,969,300	1,234,500
State of Minnesota	288,000	-	3,375,000	10,125,000
Earnings on Investments	3,324	(15,062)	-	-
Other Sources	102,500	173,500	-	-
Transfer from General Fund	246,000	64,644	-	-
Transfer from Special Revenue	1,238,742	1,000,000	400,000	800,000
Transfer from Capital Projects	88,000	5,000	-	-
Bond Proceeds	1,490,000	1,685,000	1,800,000	1,980,000
Premium on bonds	350,871	158,281	-	-
TOTAL REVENUES	4,123,868	3,071,363	8,544,300	14,139,500
EXPENSES				
Transfer to Debt Service	582	-	-	-
Transfer to Special Revenue	15,316	-	-	-
Bond Issuance Costs	33,626	43,703	52,200	53,200
Land	473,893	11,864	-	-
Capital Improvements	3,509,965	2,351,632	8,425,100	15,758,400
TOTAL EXPENSES	4,033,382	2,407,199	8,477,300	15,811,600
FUND BALANCE - DECEMBER 31	941,094	1,605,258	1,672,258	158

City of Duluth Minnesota - 2024 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.

	2021 Actual	2022 Actual	2023 Budget	2024 Proposed
FUND BALANCE - JANUARY 1	3,477,029	2,840,272	4,561,756	3,121,556
REVENUES				
Federal Grants	344,780	25,000	159,900	149,800
State of Minnesota	1,216,350	588,221	977,000	1,065,300
Earnings on Investments	(14,929)	14,049	-	-
Other Sources	123,759	144,332	117,100	90,300
Transfer from General Fund	200,000	-	-	-
Transfer from Special Revenue	461,471	1,808,394	367,700	-
TOTAL REVENUES	2,331,432	2,579,996	1,621,700	1,305,400
EXPENSES				
Capital Improvements	1,144,619	690,777	2,630,700	2,417,720
Transfer to Capital Projects	776,742	5,000	-	-
Other Uses	1,046,828	162,736	431,200	649,000
TOTAL EXPENSES	2,968,189	858,513	3,061,900	3,066,720
FUND BALANCE - DECEMBER 31	2,840,272	4,561,756	3,121,556	1,360,236

City of Duluth Minnesota - 2024 Budget

Funds

Parking
Priley Drive Parking Facility
Water
Gas
Sewer
Clean Water Surcharge
Stormwater
Steam

Enterprise Funds

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

	2021 Actual	2022 Actual	2023 Budget	2024 Proposed
REVENUES				
Operating	55,466,499	61,413,706	63,903,400	64,500,400
Non-Operating	2,284,429	16,658,418	14,903,400	15,329,800
Sales	39,436,399	57,717,174	53,239,400	51,339,700
TOTAL REVENUES	97,187,327	135,789,298	132,046,200	131,169,900
OPERATING EXPENSES				
Personal Services	14,353,329	18,291,710	24,168,400	25,579,500
Supplies	6,427,425	8,395,565	11,203,000	9,881,700
Other Services and Charges	19,346,394	20,585,152	21,781,300	23,736,500
Depreciation	8,615,249	8,765,431	9,380,500	9,548,700
Miscellaneous	3,462,891	3,568,551	3,597,600	3,996,700
Cost of Sales	25,527,796	36,775,067	34,000,000	32,000,000
Interfund Transfers	5,114,724	4,203,001	6,745,800	5,474,000
Non-Operating	12,319,280	16,657,676	27,597,100	28,123,000
TOTAL EXPENSES	95,167,088	117,242,151	138,473,700	138,340,100

City of Duluth Minnesota - 2024 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	2021 Actual	2022 Actual	2023 Budget	2024 Proposed
REVENUES				
Operating Revenue	3,253,133	3,985,703	4,254,600	4,506,200
Non-Operating	397,122	1,116,936	565,500	1,063,000
	3,650,255	5,102,639	4,820,100	5,569,200
EXPENSES				
Personal Services	589,479	610,167	779,300	778,000
Supplies	345,198	53,405	30,200	47,800
Other Services and Charges	1,418,657	1,705,541	1,461,400	2,213,700
Utilities	145,756	196,345	196,300	203,900
Depreciation and Amortization	573,987	567,935	561,500	561,500
Improvements - Non-Capital	167,404	16,842	245,000	217,900
Debt Service - Interest	161,386	143,165	123,500	123,500
Transfers Out	1,414,798	76,200	1,422,900	1,422,900
	4,816,665	3,369,598	4,820,100	5,569,200
ESTIMATED OPERATING INCOME (LOSS)	(1,166,410)	1,733,041	-	-
BUDGETED FTE'S				
1095 Parking Services Manager	1.00	1.00	1.00	1.00
326 Police Officer	1.00	1.00	1.00	1.00
22 Parking Services Agent	6.00	6.00	6.00	6.00
Division Total	8.00	8.00	8.00	8.00

City of Duluth Minnesota - 2024 Budget

Parking Fund Estimated Budgetary Cash Balance

<u>OPERATING FUND</u>	2023 Projected	2024 Proposed
ESTIMATED UNRESTRICTED CASH AND DEBT SERVICE CASH	2,176,848	1,383,670
Estimated Operating Income (Loss)	(474,678)	-
<u>Other Sources</u>		
Depreciation	<u>561,500</u>	<u>561,500</u>
Total Other Sources	561,500	561,500
<u>Other Uses</u>		
Bond Principal Payments	<u>880,000</u>	<u>895,000</u>
Total Other Uses	880,000	895,000
ESTIMATED BUDGETARY YEAR END CASH BALANCE	1,383,670	1,050,170

City of Duluth Minnesota - 2024 Budget

Parking Fund

505

Revenue Detail	2021 Actual	2022 Actual	2023 Budget	2024 Proposed
OPERATING REVENUES				
4371 Parking Meter Revenues	463,003	597,890	872,000	702,500
4373 Transient Parking	693,430	1,001,927	927,100	1,121,800
4374 Contract Parking	1,149,413	1,329,102	1,340,300	1,396,300
4170 Miscellaneous Permits	79,176	127,091	70,000	76,500
4472 Administrative Parking Fines	848,376	898,521	1,023,200	1,187,100
4315 Cost Allocation	18,110	20,200	22,000	22,000
4622 Rent of Buildings	-	-	-	-
4654 Other Reimbursements	-	10,972	-	-
4680 Damage or Losses Recovered	1,625	-	-	-
TOTAL OPERATING REVENUE	3,253,133	3,985,703	4,254,600	4,506,200
NON-OPERATING REVENUES				
4601 Earnings on Investments	(33,635)	(28,138)	-	-
4730 Transfer in from Special Revenue Funds	-	262,600	180,500	180,500
4857 Transfer in from DEDA	430,757	882,473	385,000	882,500
TOTAL NON-OPERATING REVENUES	397,122	1,116,936	565,500	1,063,000
TOTAL REVENUE	3,650,255	5,102,639	4,820,100	5,569,200

City of Duluth Minnesota - 2024 Budget

Parking Administration

505-015-1479

Expense Detail	2021 Actual	2022 Actual	2023 Budget	2024 Proposed
PERSONAL SERVICES				
5100 Permanent Employees - Regular	86,271	101,460	104,700	111,700
TOTAL	86,271	101,460	104,700	111,700
EMPLOYEE BENEFITS				
5121 P.E.R.A.	6,258	39,673	7,600	8,100
5121 P.E.R.A., GASB 68	(22,915)	-	-	-
5122 F.I.C.A. Social Security	5,350	6,291	6,500	6,900
5123 F.I.C.A. Medicare	1,251	1,471	1,500	1,600
5125 Dental Insurance	396	396	400	400
5126 Life Insurance	204	270	200	200
5127 Health Care Savings Plan	3,803	4,935	2,200	2,300
TOTAL	(5,653)	53,036	18,400	19,500
OPERATING EXPENSES				
5219 Other Miscellaneous Supplies	917	2,291	1,900	2,300
5331 Travel/Training	2,828	3,845	5,000	5,000
5335 Mileage Reimbursement	-	-	200	500
5441 Other Services and Charges	1,632	2,473	2,100	1,700
TOTAL	5,377	8,609	9,200	9,500
1479 TOTAL - ADMINISTRATION	85,995	163,105	132,300	140,700

City of Duluth Minnesota - 2024 Budget

Technology Center Ramp

505-015-1480-2510

Expense Detail	2021 Actual	2022 Actual	2023 Budget	2024 Proposed
OPERATING EXPENSES				
5307 Admin/Management Fees	9,240	9,241	9,200	9,200
5310 Other Professional Services	176,170	238,499	216,800	446,100
5319 Contract Services	-	636	-	-
5381 Electricity	35,072	40,532	40,100	47,100
5382 Water, Gas & Sewer	3,483	3,999	3,500	4,100
5384 Refuse Disposal	1,469	2,408	2,200	3,900
5386 Steam	17,920	22,710	25,000	23,000
5404 Equipment Maintenance/Repair	3,917	8,514	2,600	11,600
5405 Parking Lot Maintenance	16,339	1,625	2,100	4,100
5420 Depreciation	188,958	188,958	189,000	189,000
5493 Cost Allocation	30,000	23,260	28,100	28,100
TOTAL	482,568	540,382	518,600	766,200
2510 TOTAL - TECHNOLOGY CENTER RAMP	482,568	540,382	518,600	766,200

City of Duluth Minnesota - 2024 Budget

HART District Ramp

505-015-1480-2511

Expense Detail		2021 Actual	2022 Actual	2023 Budget	2024 Proposed
OPERATING EXPENSES					
5307	Admin/Management Fees	4,920	4,920	4,900	4,900
5310	Contract Services	286,969	397,675	304,100	412,200
5381	Electricity	15,647	21,122	19,600	18,900
5382	Water, Gas & Sewer	2,440	2,630	2,400	2,400
5404	Equipment Maintenance/Repair	2,781	9,413	3,500	9,800
5405	Parking Lot Maintenance	143,525	1,625	2,100	78,500
5420	Depreciation	58,675	58,674	58,700	58,700
5493	Cost Allocation	30,000	23,260	28,100	28,100
	TOTAL	544,957	519,320	423,400	613,500
2511	TOTAL - HART DISTRICT RAMP	544,957	519,320	423,400	613,500

City of Duluth Minnesota - 2024 Budget

Medical District Ramp

505-015-1480-2512

Expense Detail	2021 Actual	2022 Actual	2023 Budget	2024 Proposed
OPERATING EXPENSES				
5219 Other Miscellaneous Supplies	-	602	-	-
5307 Admin/Management Fees	9,336	9,337	9,300	9,300
5310 Contract Services	178,385	272,895	224,100	343,900
5381 Electricity	45,024	63,630	59,600	69,800
5382 Water, Gas & Sewer	18,236	28,426	37,300	28,900
5404 Equipment Maintenance/Repair	10,133	11,811	8,000	42,500
5405 Parking Lot Maintenance	6,300	1,625	46,100	40,100
5420 Depreciation	249,748	249,748	249,700	249,700
5481 Property Taxes	3,214	3,292	3,500	3,500
5493 Cost Allocation	30,000	23,260	28,100	28,100
5611 Bond Interest	161,386	92,783	123,500	73,100
5613 Interest from Bond Discount	-	50,382	-	50,400
5620 Fiscal Agents Fees	475	500	500	500
TOTAL	712,237	808,291	789,700	939,800
2512 TOTAL - MEDICAL DISTRICT RAMP	712,237	808,291	789,700	939,800

City of Duluth Minnesota - 2024 Budget

Municipal Lots

505-015-1480-2513

Expense Detail	2021 Actual	2022 Actual	2023 Budget	2024 Proposed
OPERATING EXPENSES				
5307 Admin/Management Fees	11,514	12,835	15,900	15,900
5310 Contract Services	248,584	279,710	228,900	238,100
5381 Electricity	2,864	6,530	2,900	3,800
5382 Water, Gas & Sewer	5,070	6,766	5,900	5,900
5405 Parking Lot Maintenance	1,240	11,967	194,700	95,200
5420 Depreciation	41,730	33,096	33,100	33,100
5493 Cost Allocation	30,000	23,260	28,100	28,100
TOTAL	341,002	374,163	509,500	420,100
2513 TOTAL - MUNICIPAL LOTS	341,002	374,163	509,500	420,100

City of Duluth Minnesota - 2024 Budget

On Street Parking & Enforcement

505-015-1481

Expense Detail	2021 Actual	2022 Actual	2023 Budget	2024 Proposed
PERSONAL SERVICES				
5100 Permanent Employees - Regular	323,425	297,905	398,000	385,400
5101 Permanent Employees - Overtime	1,527	407	-	-
5103 Other Wages	-	-	-	-
TOTAL	324,952	298,311	398,000	385,400
EMPLOYEE BENEFITS				
5121 P.E.R.A.	30,429	20,072	38,900	35,600
5122 F.I.C.A. Social Security	16,200	17,651	19,000	19,600
5123 F.I.C.A. Medicare	4,488	4,128	5,800	5,600
5125 Dental Insurance	2,673	2,310	2,800	2,800
5126 Life Insurance	1,377	1,575	1,300	1,300
5127 Health Care Savings Plan	6,990	5,551	20,600	14,300
5130 Cafeteria Plan Benefits	121,752	106,072	169,800	182,200
TOTAL	183,909	157,359	258,200	261,400
OPERATING EXPENSES				
5200 Office Supplies	-	428	700	1,100
5212 Motor Fuels	1,291	1,997	2,200	3,800
5218 Uniforms	183	2,827	800	1,600
5219 Other Miscellaneous Supplies	3,405	4,372	5,200	2,600
5226 Sign & Signal Materials	313,060	-	-	-
5241 Small Equipment	26,342	40,888	19,400	36,400
5306 Collection Services	4,142	41	5,800	103,600
5307 Admin/Management Fees	7,200	7,201	7,200	7,200
5310 Contract Services	268,394	289,952	248,400	370,200
5355 Printing & Copying Services	19,215	5,475	-	-
5409 Fleet Service Charges	5,633	6,000	4,700	14,000
5414 Software Lic & Mtc Agreements	1,200	1,152	1,200	1,200
5420 Depreciation	34,876	37,458	31,000	31,000
5427 Credit Card Commissions	6,742	7,380	7,000	13,700
5441 Other Services and Charges	4,564	4,037	5,800	4,700
5493 Cost Allocation	30,000	23,260	28,100	28,100
5700 Transfer to General Fund	1,414,798	76,200	1,422,900	1,422,900
TOTAL	2,141,045	508,667	1,790,400	2,042,100

City of Duluth Minnesota - 2024 Budget

On Street Parking & Enforcement

505-015-1481

Expense Detail		2021 Actual	2022 Actual	2023 Budget	2024 Proposed
NON-OPERATING EXPENSES					
5580	Capital Equipment	99,375	-	-	-
	TOTAL	99,375	-	-	-
1481	TOTAL - ON STREET PARKING & ENFORCEMENT	2,749,281	964,338	2,446,600	2,688,900

City of Duluth Minnesota - 2024 Budget

Priley Drive Parking Facility

506

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	2021 Actual	2022 Actual	2023 Budget	2024 Proposed
REVENUES				
Operating	434,544	484,414	486,700	504,300
Non-Operating	502,635	498,785	506,600	498,500
	937,179	983,199	993,300	1,002,800
EXPENSES				
Other Services and Charges	194,546	224,712	240,500	286,400
Depreciation	520,571	520,571	520,600	520,600
Miscellaneous	507,093	510,223	500,800	495,300
	1,222,210	1,255,506	1,261,900	1,302,300
ESTIMATED OPERATING INCOME (LOSS)	(285,031)	(272,307)	(268,600)	(299,500)

City of Duluth Minnesota - 2024 Budget

Priley Drive Parking Facility

		2023	2024
<u>OPERATING FUND</u>		Projected	Proposed
ESTIMATED UNRESTRICTED and CAPITAL ACCOUNT CASH		600,681	625,581
Estimated Operating Income (Loss)		(268,600)	(299,500)
<u>Other Sources</u>			
	Unfunded Depreciation	470,600	470,600
Total Other Sources		470,600	470,600
<u>Other Uses</u>			
	Bond Principal Payments	177,100	184,300
Total Other Uses		177,100	184,300
ESTIMATED BUDGETARY YEAR END CASH BALANCE		625,581	612,381

City of Duluth Minnesota - 2024 Budget

Priley Drive Parking Facility

506

Revenue Detail		2021 Actual	2022 Actual	2023 Budget	2024 Proposed
OPERATING REVENUES					
4373	Transient Parking	30,980	45,327	44,300	69,100
4374	Contract Parking	403,564	439,087	442,400	435,200
TOTAL OPERATING REVENUE		434,544	484,414	486,700	504,300
NON-OPERATING REVENUES					
4601	Earnings on Investments	(4,013)	(7,864)	-	-
4730	Transfers in from Debt Service	506,648	506,649	506,600	498,500
TOTAL NON-OPERATING REVENUES		502,635	498,785	506,600	498,500
TOTAL REVENUE		937,179	983,199	993,300	1,002,800

City of Duluth Minnesota - 2024 Budget

Priley Drive Parking Facility

506

Expense Detail		2021 Actual	2022 Actual	2023 Budget	2024 Proposed
OPERATING EXPENSES					
5307	Admin/Management Fees	14,400	14,402	14,500	14,500
5310	Contract Services	132,548	174,008	158,500	198,400
5381	Electricity	30,851	41,666	38,800	40,200
	Bldg/Structure Repair & Mtc, Elevator				
5401-01	Repairs & Maintenance	-	6,732	-	-
5404	Equipment Maintenance/Repair	20,067	300	4,200	8,600
5405	Parking Lot Maintenance	2,628	1,183	3,800	4,000
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	1,793	1,187	27,000	27,000
5493	Cost Allocation	23,110	26,900	30,500	31,900
5611	Bond Interest	476,242	468,557	462,000	455,100
	TOTAL	1,222,210	1,255,506	1,261,900	1,302,300
2510	TOTAL -Priley Drive Parking Facility	1,222,210	1,255,506	1,261,900	1,302,300

City of Duluth Minnesota - 2024 Budget

Divisions

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

Public Works & Utilities - Utilities

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.

	2021	2022	2023	2024
Budgeted FTE's	191.55	190.85	190.85	197.90

	2021 Actual	2022 Actual	2023 Budget	2024 Proposed
Expenses				
Personal Services	13,763,850	17,681,543	23,389,100	24,801,500
Supplies	2,666,371	2,655,751	4,182,300	5,306,800
Other Services & Charges	14,191,996	14,891,113	16,242,100	16,817,600
Depreciation	5,938,979	6,045,455	6,498,400	6,666,600
Miscellaneous	1,830,342	1,985,560	1,798,300	2,135,200
Cost of Sales	25,527,796	36,775,067	34,000,000	32,000,000
Interfund Transfers	3,545,434	3,962,201	5,099,700	3,841,100
Total Operating	67,464,768	83,996,690	91,209,900	91,568,800
Non-Operating	8,628,773	14,026,161	25,052,100	25,903,000
Total Appropriation Budget	76,093,541	98,022,851	116,262,000	117,471,800

City of Duluth Minnesota - 2024 Budget

Utilities - Personnel Summary

Budgeted FTE's	2021	2022	2023	2024
1165 Director of Public Works & Utilities	0.80	0.80	0.80	0.80
1140 Chief Engineer - Utilities	1.00	1.00	1.00	1.00
1140 City Engineer	0.60	0.60	0.60	0.60
1130 Manager, Utility Operations	1.00	1.00	1.00	1.00
1125 Manager, Customer Service	1.00	1.00	1.00	1.00
1115 Senior Engineer	3.00	3.00	3.00	5.00
1105 Utility Services Supervisor	-	-	-	1.00
1105 Measurement Services Supervisor	1.00	1.00	1.00	-
1095 Utility Customer Service Supervisor	1.00	1.00	1.00	1.00
1095-1080 Utility Operations Supervisor	3.00	3.00	3.00	3.00
1080 Gas Operations Supervisor	2.00	2.00	2.00	1.00
1075 Water Treatment Plant Supervisor	-	-	-	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
129,32 Project Coordinator	3.00	1.00	3.00	5.00
129 Utilities Information Specialist	15.00	15.00	14.00	16.00
126 Information Technician	2.60	0.80	0.80	1.80
38 Project Engineer	2.00	2.00	2.00	-
34 Instrument Specialist	1.00	1.00	1.00	1.00
34 Senior Engineering Specialist	1.60	1.60	1.60	3.60
33 Customer Service Coordinator	2.00	2.00	2.00	2.00
33 Public Works and Utilities Analyst	1.30	1.60	1.60	1.60
33 Utility Programs Coordinator	3.00	5.00	4.00	5.00
32 Corrosion Technician II	1.00	1.00	1.00	1.00
32 Gas Project Coordinator	1.00	1.00	1.00	-
32 Utility Operations Leadworker	7.00	7.00	7.00	6.00
32 Water Conveyance Leadworker	-	1.00	1.00	1.00
32 Water Lab Chemist	1.00	1.00	1.00	1.00
32 Water Plant Maintenance Coordinator	1.00	1.00	1.00	-
31 Master Electrician	1.00	1.00	1.00	1.00
31 Pipeline Welder	3.00	3.00	3.00	3.00
31 Senior Engineering Technician	13.75	12.75	12.75	14.80
31 Utility Resources Specialist	4.00	3.00	3.00	3.00
31-28 Utility Services Specialist Apprentice	9.00	3.00	2.00	1.00
31 Utility Services Specialist Journeyman	11.00	16.00	15.00	12.00
31 Water Conveyance Specialist	3.00	3.00	3.00	3.00

City of Duluth Minnesota - 2024 Budget

Utilities - Personnel Summary

Budgeted FTE's	2021	2022	2023	2024
31 Water Plant Operator A	6.00	4.00	4.00	5.00
24 Water Plant Operator D	-	1.00	1.00	1.00
30 Regulator Mechanic	3.00	3.00	3.00	6.00
30 Warehouse Specialist	3.00	2.00	2.00	2.00
29 Industrial Painter	2.00	2.00	2.00	2.00
29 Measurement Services Specialist	11.00	12.00	13.00	14.00
29 Water Conveyance Technician	1.00	-	-	-
28 Collection System Maintenance Worker	2.00	2.00	2.00	1.00
28 Engineering Technician	1.00	3.00	4.00	3.00
28 GIS Technician	-	2.00	2.00	2.00
28 Senior GIS Technician	1.00	-	-	-
28 Utility Operator	26.00	27.00	28.00	22.00
28 Utility Operator Apprentice	6.00	4.00	3.00	10.00
28 Water Plant Operator B	1.00	-	-	-
27 Storekeeper	1.00	1.00	1.00	2.00
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	11.00	13.00	12.00	13.00
23 WTP Maintenance Worker	-	-	1.00	-
21 Janitor I	2.00	2.00	2.00	2.00
9 Executive Assistant	0.90	0.90	0.90	0.90
DEPARTMENT TOTAL	191.55	190.85	190.85	197.90

City of Duluth Minnesota - 2024 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 2024. 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	2021 Actual	2022 Actual	2023 Budget	2024 Proposed
REVENUE				
Operating	15,920,408	16,013,881	16,831,000	16,881,000
Non-Operating	228,915	7,043,675	13,653,000	13,653,000
	16,149,323	23,057,556	30,484,000	30,534,000
EXPENSES				
Personal Services	3,780,259	5,342,658	6,892,200	7,468,400
Supplies	1,035,684	1,150,987	1,799,200	2,573,100
Other Services & Charges	1,319,049	1,415,676	1,689,500	2,053,700
Depreciation	1,797,168	1,820,159	2,017,000	2,080,300
Miscellaneous	1,502,064	1,659,202	1,480,600	1,854,700
Interfund Transfers	154,233	220,279	221,800	237,500
	9,588,457	11,608,961	14,100,300	16,267,700
ESTIMATED OPERATING INCOME (LOSS)	6,560,866	11,448,595	16,383,700	14,266,300
Other Sources of Cash	2,539,295	14,055,264	2,014,200	2,077,800
Other Uses of Cash	(6,335,499)	(23,680,182)	(18,595,400)	(18,175,700)
Increase (Decrease) in Cash	2,764,662	1,823,677	(197,500)	(1,831,600)

City of Duluth Minnesota - 2024 Budget

Water Fund Estimated Unrestricted Cash Balance

OPERATING FUND	2023 Budget	2023 Projected	2024 Proposed
ESTIMATED OPERATING INCOME (LOSS)	16,383,700	5,825,350	14,266,300
<u>Other Sources of Cash</u>			
Depreciation and Amortization	2,017,000	1,925,600	2,080,300
Interest from Bond Discount	(2,800)	(2,800)	(2,500)
Due from Other Funds	-	2,617,945	-
Special Assessment Principal	-	63,492	-
Total Other Sources of Cash	2,014,200	4,604,237	2,077,800
<u>Other Uses of Cash</u>			
Capital Grants	-	2,196,100	-
Due to Other Funds	-	21,218	-
Capital Improvements from State Bond	13,500,000	-	13,500,000
Capital Improvements from Current Revenues	3,000,000	3,100,900	2,500,000
Capital Equipment Purchases	434,700	191,186	420,500
Bond Principal Payments	1,375,000	1,374,300	1,608,300
AMRS Purchase Agreement Principal Payments	285,700	285,684	146,900
Total Other Uses of Cash	18,595,400	7,169,388	18,175,700
INCREASE (DECREASE) IN CASH	(197,500)	3,260,199	(1,831,600)
ESTIMATED UNRESTRICTED CASH AND DEBT SERVICE CASH- BEGINNING	9,148,975	9,148,975	12,409,174
ESTIMATED UNRESTRICTED CASH AND DEBT SERVICE CASH- ENDING	8,951,475	12,409,174	10,577,574

City of Duluth Minnesota - 2024 Budget

Water Fund

510 & 511

Revenue Detail	2021 Actual	2022 Actual	2023 Budget	2024 Proposed
OPERATING REVENUES				
4636 Sale of Scrap	21,848	34,173	10,000	10,000
4680 Damage or Losses Recovered	4,814	7,340	-	-
4700 Other Sources	15,682	-	-	-
4800 Meter Repair	30,599	34,246	35,000	35,000
4801 Off/On Charge	23,094	35,111	25,000	25,000
4802 Interest - Customer Accounts	20,772	40,899	40,000	40,000
4805 Reimbursements	2,717	5,955	6,000	6,000
4809 Miscellaneous Operating	6,671	11,847	10,000	10,000
4810 Metered Water Sales	11,862,409	11,916,064	12,500,000	12,500,000
4811 Water for Resale	1,504,456	1,488,630	1,700,000	1,700,000
4831 Fixed Rate Charges	2,423,793	2,435,996	2,500,000	2,550,000
4851 Interest Income	3,553	3,620	5,000	5,000
TOTAL OPERATING REVENUES	15,920,408	16,013,881	16,831,000	16,881,000
NON-OPERATING REVENUES				
4209 Direct Federal Grants, Capital	120,860	6,962,993	-	-
4220 State of Minnesota, Capital	-	36,848	13,500,000	13,500,000
4601 Change in Fair Value Investments	(28,198)	(119,386)	-	-
4806 Connection Fees	15,265	11,232	13,000	13,000
4853 Gain on Sale of Assets	3,026	16,988	5,000	5,000
4854 Utility Assessments	17,962	-	-	-
4730 Transfers from Special Revenue Fund	100,000	135,000	135,000	135,000
TOTAL NON-OPERATING REVENUES	228,915	7,043,675	13,653,000	13,653,000
TOTAL REVENUE	16,149,323	23,057,556	30,484,000	30,534,000

City of Duluth Minnesota - 2024 Budget

Director's Office

510-500-1900

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

Expense Detail	2021 Actual	2022 Actual	2023 Budget	2024 Proposed
PERSONAL SERVICES				
5100 Permanent Employees - Regular	78,853	96,546	95,200	99,600
5101 Permanent Employees - Overtime	78	992	-	-
TOTAL	78,931	97,538	95,200	99,600
EMPLOYEE BENEFITS				
5121 P.E.R.A.	5,767	7,868	7,100	7,400
5122 F.I.C.A. Social Security	4,506	6,035	5,900	6,200
5123 F.I.C.A. Medicare	1,097	1,361	1,400	1,400
5125 Dental Insurance	333	427	400	400
5126 Life Insurance	172	287	200	200
5127 Health Care Savings	2,404	3,905	1,600	1,700
5130 Cafeteria Plan Benefits	18,961	18,607	25,400	25,900
5133 Health or Fitness Program	-	24	-	-
TOTAL	33,240	38,514	42,000	43,200
OPERATING EXPENSES				
5200 Office Supplies	162	90	100	100
5241 Small Equipment	514	205	200	300
5320 Data Services	-	-	-	100
5321 Telephone	281	288	300	300
5331 Training Expense	426	1,216	200	700
5335 Mileage Reimbursement - Local	88	208	200	200
5441 Other Services & Charges	88	-	-	-
TOTAL	1,559	2,007	1,000	1,700
1900 TOTAL - DIRECTOR'S OFFICE	113,730	138,059	138,200	144,500

City of Duluth Minnesota - 2024 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	2021 Actual	2022 Actual	2023 Budget	2024 Proposed
OPERATING EXPENSES				
5420 Depreciation	1,797,168	1,820,159	2,017,000	2,080,300
5535 Improvements (Non-Capital)	64,883	54,728	65,000	195,000
5540 Equipment (Non-Capital)	2,614	5,256	1,200	41,800
5611 Bond Interest	168,221	164,612	178,300	185,900
5613 Interest from Bond Amortization	(6,947)	(3,139)	(2,800)	(2,500)
5614 Purchase Agreement Interest	30,232	19,934	13,700	2,800
5620 Fiscal Agents Fee	635	500	800	600
5621 Bond Issuance/Discount Fees	-	6,500	-	-
5700 Interfund Transfers Out to General Fund	-	-	-	180,000
TOTAL	2,056,806	2,068,550	2,273,200	2,683,900
NON-OPERATING EXPENSES				
5532 Capital Improvements - Bond Financing	-	-	13,500,000	13,500,000
5533 Capital Improvements - Revenue Financing	2,148,359	10,666,561	3,000,000	2,500,000
5580 Capital Equipment	159,393	167,277	434,700	420,500
TOTAL	2,307,752	10,833,838	16,934,700	16,420,500
1905 TOTAL - CAPITAL	4,364,558	12,902,388	19,207,900	19,104,400

City of Duluth Minnesota - 2024 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	2021 Actual	2022 Actual	2023 Budget	2024 Proposed
PERSONAL SERVICES				
5100 Permanent Employees - Regular	37,673	119,055	148,300	151,200
5101 Permanent Employees - Overtime	2	6,612	2,000	2,500
5118 Meal Allowance	-	158	-	-
TOTAL	37,675	125,825	150,300	153,700
EMPLOYEE BENEFITS				
5121 P.E.R.A.	2,781	8,586	11,000	11,100
5121 P.E.R.A., GASB 68	(476,176)	274,215	-	-
5122 F.I.C.A. Social Security	2,234	7,636	9,300	9,500
5123 F.I.C.A. Medicare	523	1,786	2,200	2,200
5125 Dental Insurance	277	711	1,000	1,000
5126 Life Insurance	7,193	9,634	500	500
5127 Health Care Savings	727	6,477	2,500	2,500
5130 Cafeteria Plan Benefits	15,294	23,649	55,700	37,700
5133 Health or Fitness Program	86	45	-	-
5134 Other Post Retirement Benefits	(1,710,213)	(1,062,580)	-	-
5135 Retiree Health Insurance	551,438	486,255	600,300	600,300
5151 Worker's Compensation	57,900	75,200	80,500	80,500
TOTAL	(1,547,936)	(168,386)	763,000	745,300
OPERATING EXPENSES				
5200 Office Supplies	-	145	100	-
5205 Safety & Training	81	229	800	800
5211 Cleaning & Janitorial Supplies	1,832	3,173	3,500	4,300
5218 Uniforms	138	163	200	100
5241 Small Equipment	788	540	1,700	1,700
5301 Auditing Services	1,573	1,331	1,600	1,600
5305 Medical Services/Testing Fees	1,113	1,432	1,600	1,600
5310 Contract Services	61	420	5,000	2,500
5320 Data Services	14,529	15,565	15,300	17,100
5321 Telephone	3,632	3,997	3,800	3,300
5331 Training Expense	53	794	1,800	1,800
5335 Mileage Reimbursement - Local	543	180	500	500

City of Duluth Minnesota - 2024 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	2021 Actual	2022 Actual	2023 Budget	2024 Proposed
5355 Printing & Copying Services	-	18	-	-
5356 Copier, Printer Lease & Supplies	3,082	2,596	4,500	4,500
5360 Insurance	99,600	76,000	71,300	71,300
5381 Electricity	12,431	14,944	16,500	16,500
5382 Water, Gas & Sewer	13,271	12,385	18,400	18,400
5384 Refuse Disposal	4,383	4,229	4,500	4,500
5401 Building Repair & Maintenance	5,832	5,822	6,700	4,900
5404 Equipment Repair & Maintenance	-	-	1,100	6,000
5414 Software Lic & Mtc Agreements	50,319	53,464	52,300	56,800
5433 Dues & Subscriptions	-	24	-	-
5441 Other Services & Charges	2,110	5,655	4,000	4,200
5450 Laundry	1,137	1,414	1,200	1,500
5457 Hydrant Maintenance	30,000	30,000	30,000	30,000
5493 Cost Allocation	356,400	394,600	394,600	408,500
5700 Transfer to General Fund	59,075	53,850	55,800	57,500
TOTAL	661,983	682,970	696,800	719,900
1915 TOTAL - GENERAL EXPENSE	(848,278)	640,409	1,610,100	1,618,900

City of Duluth Minnesota - 2024 Budget

Engineering

510-500-1930

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

Expense Detail	2021 Actual	2022 Actual	2023 Budget	2024 Proposed
PERSONAL SERVICES				
5100 Permanent Employees - Regular	436,026	456,846	448,500	667,500
5101 Permanent Employees - Overtime	29,235	29,880	42,200	42,000
5103 Temporary Wages	225	629	2,700	2,700
5118 Meal Allowance	285	425	1,200	1,200
TOTAL	465,771	487,780	494,600	713,400
EMPLOYEE BENEFITS				
5121 P.E.R.A.	34,197	34,720	36,300	52,700
5122 F.I.C.A. Social Security	27,926	28,934	30,600	44,200
5123 F.I.C.A. Medicare	6,531	6,767	7,200	10,300
5125 Dental Insurance	2,293	2,253	2,400	3,500
5126 Life Insurance	1,181	1,544	1,100	1,600
5127 Health Care Savings	11,905	20,465	9,700	12,400
5130 Cafeteria Plan Benefits	105,735	101,995	137,500	227,700
5133 Health or Fitness Program	230	458	-	-
5141 Unemployment Compensation	-	3,302	-	-
5159 Project Benefits (Contra-Account)	(116,845)	(159,199)	-	-
TOTAL	73,153	41,239	224,800	352,400
OPERATING EXPENSES				
5200 Office Supplies	239	191	400	400
5201 Computer Supplies	290	284	100	300
5203 Paper, Stationery and Forms	644	144	700	200
5205 Safety and Training Materials	140	24	200	400
5212 Motor Fuel	4,677	6,589	6,400	5,300
5218 Uniforms	1,217	1,455	1,200	1,500
5219 Other Miscellaneous Supplies	2,533	71,292	194,000	204,000
5240 Small Tools	671	308	700	400
5241 Small Equipment	970	-	1,200	1,200
5242 Survey Equipment and Supplies	4,462	1,285	5,900	5,900
5303 Engineering Services	-	-	-	55,000
5320 Data Services	2,128	2,114	2,200	2,200
5321 Telephone	1,553	1,599	1,600	1,600

City of Duluth Minnesota - 2024 Budget

Engineering

510-500-1930

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

Expense Detail	2021 Actual	2022 Actual	2023 Budget	2024 Proposed
5322 Postage	159	478	100	200
5331 Training Expenses	1,083	1,379	3,200	3,800
5335 Mileage Reimbursement	-	-	100	100
5355 Printing and Copying	2,810	565	3,000	500
5356 Copier, Printer Lease & Supplies	100	260	2,100	300
5404 Equipment Maintenance Repair	1,107	1,254	2,000	2,000
5409 Fleet Services	6,428	2,923	6,800	6,500
5414 Software Lic & Mtc Agreements	15,372	16,689	15,900	18,700
5433 Dues and Subscriptions	128	132	1,000	1,000
5435 Books and Pamphlets	10	-	-	-
5438 Licenses	-	465	-	100
5441 Other Services and Charges	3,783	1,899	6,300	5,800
5486 One Call System	3,478	3,015	4,500	4,500
Interfund Transfers Out To Special				
5700 Revenue Funds	-	429	-	-
TOTAL	53,982	114,773	259,600	321,900
1930 TOTAL - ENGINEERING	592,906	643,792	979,000	1,387,700

City of Duluth Minnesota - 2024 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	2021 Actual	2022 Actual	2023 Budget	2024 Proposed
PERSONAL SERVICES				
5100 Permanent Employees - Regular	875,407	810,902	827,700	863,500
5101 Permanent Employees - Overtime	10,895	12,142	14,900	16,800
5111 Long-Term Disability Wages	-	299	-	-
5118 Meal Allowance	78	38	100	100
TOTAL	886,380	823,381	842,700	880,400
EMPLOYEE BENEFITS				
5121 P.E.R.A.	64,628	60,341	62,200	65,300
5122 F.I.C.A. Social Security	52,479	48,682	52,200	54,500
5123 F.I.C.A. Medicare	12,274	11,386	12,200	12,700
5125 Dental Insurance	5,209	4,660	4,600	4,700
5126 Life Insurance	2,683	3,162	2,100	2,200
5127 Health Care Savings	35,320	19,379	22,100	20,600
5130 Cafeteria Plan Benefits	244,339	227,413	266,400	306,700
5133 Health or Fitness Program	92	20	-	-
TOTAL	417,024	375,043	421,800	466,700
OPERATING EXPENSES				
5200 Office Supplies	1,324	1,145	4,200	2,000
5201 Computer Supplies	1,606	1,224	800	800
5205 Safety & Training Materials	47	175	-	-
5210 Plant/Operating Supplies	45	300	-	-
5212 Motor Fuel	16,526	20,712	24,600	21,300
5215 Shop Materials	-	573	-	5,000
5218 Uniforms	2,173	6,079	3,200	7,000
5219 Other Miscellaneous Supplies	106	421	-	-
5220 Repair & Maintenance Supplies	32	26,677	12,000	35,000
5227 Utility System	85,865	85,107	106,700	206,200
5228 Painting Supplies	162	6,672	1,000	7,000
5240 Small Tools	4,957	8,884	5,600	6,800
5241 Small Equipment	5,060	3,809	4,200	5,200
5310 Contract Services	23,908	23,071	42,000	27,000

City of Duluth Minnesota - 2024 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	2021 Actual	2022 Actual	2023 Budget	2024 Proposed
5320 Data Services	3,003	3,484	2,800	3,300
5321 Telephone	2,675	2,880	2,900	3,700
5322 Postage	43,589	47,789	47,900	47,900
5331 Training Expenses	1,877	3,323	10,800	12,000
5339 Armored Pickup	1,760	3,254	5,000	-
5355 Printing & Copying	-	1,194	1,200	1,400
5356 Copier, Printer Lease & Supplies	367	934	500	800
5404 Equipment Maintenance & Repair	299	1,969	600	1,200
5409 Fleet Services	19,878	14,557	17,900	18,800
5414 Software Lic & Mtc Agreements	3,488	3,663	9,800	9,800
5427 Credit Card Commission	46,856	57,797	74,300	93,000
5432 Uncollectible Accounts	(49,008)	22,667	15,000	15,000
5441 Other Services & Charges	3,540	1,291	4,600	1,200
TOTAL	220,135	349,651	397,600	531,400
1940 TOTAL - CUSTOMER SERVICE	1,523,539	1,548,075	1,662,100	1,878,500

City of Duluth Minnesota - 2024 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	2021 Actual	2022 Actual	2023 Budget	2024 Proposed
PERSONAL SERVICES				
5100 Permanent Employees - Regular	1,521,474	1,575,885	1,573,800	1,711,500
5101 Permanent Employees - Overtime	117,171	130,741	205,000	185,000
5103 Other Wages	6,865	8,364	19,200	21,600
5111 Long-Term Disability Wages	321	410	-	-
5118 Meal Allowance	1,973	2,642	5,300	5,300
TOTAL	1,647,804	1,718,042	1,803,300	1,923,400
EMPLOYEE BENEFITS				
5121 P.E.R.A.	120,886	122,521	131,700	140,600
5122 F.I.C.A. Social Security	98,775	103,077	111,500	118,900
5123 F.I.C.A. Medicare	23,101	24,107	26,100	27,800
5125 Dental Insurance	9,002	8,961	9,200	9,800
5126 Life Insurance	4,648	6,121	4,200	4,500
5127 Health Care Savings	32,135	39,155	33,700	37,800
5130 Cafeteria Plan Benefits	424,277	428,220	562,800	618,500
5133 Health or Fitness Program	72	96	-	-
5141 Unemployment Compensation	-	236	-	-
TOTAL	712,896	732,494	879,200	957,900
OPERATING EXPENSES				
5200 Office Supplies	2,424	1,412	1,300	1,300
5201 Computer Supplies/Software	589	157	500	500
5205 Safety & Training Materials	4,509	2,465	9,200	9,200
5210 Plant/Operating Supplies	19,388	15,619	22,800	22,800
5212 Motor Fuel	58,267	95,482	103,800	103,900
5215 Shop Materials	4,001	5,460	5,500	7,000
5218 Uniforms	7,345	10,086	12,900	12,900
5219 Other Miscellaneous Supplies	3,515	3,580	4,000	4,000
5220 Repair & Maintenance Supplies	5,738	6,073	11,800	11,800
5222 Paving Materials	17,378	25,840	30,000	35,600
5224 Gravel & Other Maintenance Mtls	68,532	83,724	116,000	127,800
5227 Utility Maintenance Supply	338,900	74,818	411,000	423,000

City of Duluth Minnesota - 2024 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	2021 Actual	2022 Actual	2023 Budget	2024 Proposed
5228 Painting Supplies	-	9	500	500
5240 Small Tools	8,854	17,783	19,300	19,500
5241 Small Equipment	585	4,371	7,200	10,300
5310 Contract Services	7,702	42,243	16,000	71,000
5320 Data Services	3,716	4,045	3,900	4,700
5321 Telephone	1,800	1,559	2,100	2,300
5331 Training Expenses	3,899	9,101	13,100	13,700
5333 Freight/Delivery Charges	4,127	5,340	4,500	5,500
5335 Mileage Reimbursement	2,304	2,587	3,000	3,000
5355 Printing and Copying	16	-	300	600
5356 Copier, Printer Lease & Supplies	-	-	400	400
5381 Electricity	5,903	7,176	6,000	8,000
5382 Water/Sewer/Gas	5,191	7,164	7,200	7,500
5384 Refuse Disposal	15,540	19,603	20,000	23,000
5404 Equipment Maintenance/Repair	9,638	4,758	9,000	9,000
5409 Fleet Service Charges	158,567	158,073	161,200	168,400
5414 Software Lic & Mtc Agreements	360	-	-	-
5415 Vehicle/Equipment Rental	3,624	5,562	18,000	18,000
5419 Other Rentals	850	-	-	-
5438 License	552	322	800	800
5441 Other Services & Charges	5,048	1,662	5,000	5,000
5450 Laundry	5,453	6,084	8,000	8,500
5700 Transfer to General Fund	95,158	166,000	166,000	-
TOTAL	869,473	788,158	1,200,300	1,139,500
1945 TOTAL - UTILITY OPERATIONS	3,230,173	3,238,694	3,882,800	4,020,800

City of Duluth Minnesota - 2024 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	2021 Actual	2022 Actual	2023 Budget	2024 Proposed
PERSONAL SERVICES				
5100 Permanent Employees - Regular	653,846	731,284	762,400	724,400
5101 Permanent Employees - Overtime	42,275	31,870	30,000	50,000
5118 Meal Allowance	210	45	-	-
TOTAL	696,331	763,199	792,400	774,400
EMPLOYEE BENEFITS				
5121 P.E.R.A.	51,402	55,319	58,300	57,300
5122 F.I.C.A. Social Security	41,380	45,305	49,100	48,000
5123 F.I.C.A. Medicare	9,678	10,596	11,500	11,200
5125 Dental Insurance	3,755	4,118	4,500	3,900
5126 Life Insurance	1,935	2,808	2,100	1,800
5127 Health Care Savings	9,910	17,153	12,100	12,300
5130 Cafeteria Plan Benefits	160,930	172,690	245,300	223,500
TOTAL	278,990	307,989	382,900	358,000
OPERATING EXPENSES				
5200 Office Supplies	2,080	4,656	800	2,000
5201 Computer Supplies/Software	5,367	6,212	6,400	6,400
5205 Safety & Training Materials	1,309	807	2,000	2,000
5210 Plant/Operating Supplies	7,548	3,480	9,500	9,500
5211 Cleaning/Janitorial Supplies	588	587	1,500	27,000
5212 Motor Fuel	3,462	3,866	6,100	6,100
5216 Treatment Chemicals	229,707	399,907	493,000	1,010,000
5218 Uniforms	2,983	3,416	5,000	5,000
5219 Other Miscellaneous Supplies	27,822	27,102	34,600	71,000
5220 Repair & Maintenance Supplies	71,763	97,674	85,800	85,800
5228 Painting Supplies	302	-	-	-
5240 Small Tools	2,538	2,307	6,000	6,000
5241 Small Equipment	2,929	6,199	13,000	29,000
5310 Contract Services	9,921	19,145	25,000	25,000
5319 Other Professional Services	-	140	5,000	5,000

City of Duluth Minnesota - 2024 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	2021 Actual	2022 Actual	2023 Budget	2024 Proposed
5320 Data Services	537	686	700	1,300
5321 Telephone	552	605	700	700
5322 Postage	371	483	800	800
5331 Training Expenses	1,013	1,863	5,600	5,600
5335 Mileage Reimbursement - Local	-	171	-	1,000
5355 Printing and Copying	-	-	1,000	1,000
5356 Copier, Printer Lease & Supplies	-	-	500	500
5381 Electricity	1,193,680	1,324,212	1,165,000	1,500,000
5382 Water & Sewer	79,447	104,914	77,500	117,500
5401 Building Repair & Maintenance	50,512	57,149	138,000	113,300
5404 Equipment Maintenance/Repair	166,857	143,041	219,000	289,400
5409 Fleet Services	3,117	7,331	10,000	7,600
5433 Dues and Subscriptions	6,475	6,644	6,700	7,000
5438 Licenses	42	-	300	300
5441 Other Services & Charges	73,103	36,464	59,800	64,800
5450 Laundry	235	316	300	400
5483 Water Testing Fees	-	817	-	-
TOTAL	1,944,260	2,260,194	2,379,600	3,401,000
1955 TOTAL-WATER TRMT & PUMPING	2,919,581	3,331,382	3,554,900	4,533,400

City of Duluth Minnesota - 2024 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 2024. The major category of expense is purchased gas, which represents 64% 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	2021 Actual	2022 Actual	2023 Budget	2024 Proposed
REVENUE				
Gas Sales	39,436,399	57,717,174	53,239,400	51,339,700
Operating	1,553,253	1,907,397	2,125,500	1,945,500
Non-Operating	27,861	30,825	100,000	100,000
	41,017,513	59,655,396	55,464,900	53,385,200
EXPENSES				
Personal Services	5,538,423	6,778,916	9,495,700	9,712,400
Supplies	1,202,671	953,145	1,554,700	1,788,300
Other Services & Charges	1,562,357	1,766,938	1,928,300	2,077,200
Depreciation	1,563,784	1,590,052	1,752,000	1,800,800
Miscellaneous	61,287	58,246	54,400	50,400
Cost of Sales	25,527,796	36,775,067	34,000,000	32,000,000
Interfund Transfers	2,669,522	3,027,182	4,159,700	2,870,000
	38,125,840	50,949,546	52,944,800	50,299,100
ESTIMATED OPERATING INCOME (LOSS)	2,891,673	8,705,850	2,520,100	3,086,100
Other Sources of Cash	2,916,093	4,853,788	1,752,000	1,800,800
Other Uses of Cash	(10,249,171)	(6,076,372)	(3,592,100)	(3,049,500)
Increase (Decrease) in Cash	(4,441,405)	7,483,266	680,000	1,837,400

City of Duluth Minnesota - 2024 Budget

Gas Fund Estimated Unrestricted Cash Balance

OPERATING FUND	2023 Budget	2023 Projected	2024 Proposed
ESTIMATED OPERATING INCOME (LOSS)	2,520,100	2,558,450	3,086,100
<u>Other Sources of Cash</u>			
Depreciation and Amortization	1,752,000	1,667,100	1,800,800
Special Assessment Principal	-	6,272	-
Total Other Sources of Cash	1,752,000	1,673,372	1,800,800
<u>Other Uses of Cash</u>			
Due to Other Funds	-	24,785	-
Capital Improvements from Current Revenues	2,500,000	1,924,800	2,520,000
Capital Equipment Purchases	830,200	180,600	394,800
AMRS Purchase Agreement Principal Payment	261,900	261,877	134,700
Total Other Uses of Cash	3,592,100	2,392,062	3,049,500
INCREASE (DECREASE) IN CASH	680,000	1,839,760	1,837,400
ESTIMATED UNRESTRICTED CASH AND DEBT SERVICE CASH - BEGINNING	8,880,291	8,880,291	10,720,051
ESTIMATED UNRESTRICTED CASH AND DEBT SERVICE CASH - ENDING	9,560,291	10,720,051	12,557,451

City of Duluth Minnesota - 2024 Budget

Gas Fund

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Revenue Detail	2021 Actual	2022 Actual	2023 Budget	2024 Proposed
OPERATING REVENUES				
GAS SALES				
4820 Residential Firm	19,966,971	29,370,012	27,072,300	26,114,400
4822 Comm/Industrial Firm Large	9,923,401	15,300,287	12,462,500	11,979,600
4824 Comm/Industrial Interruptible Large	5,388,568	8,854,714	9,454,600	8,995,700
4831 Fixed Rate Charges	4,157,459	4,192,161	4,250,000	4,250,000
TOTAL	39,436,399	57,717,174	53,239,400	51,339,700
OTHER OPERATING REVENUES				
4636 Sale of Scrap	1,231	1,068	500	500
4700 Other Sources	16	155,605	-	-
4801 Off/On Charge	23,094	35,111	25,000	25,000
4802 Interest Earned on Customer Accts	25,031	142,803	30,000	100,000
4805 Reimbursements	31,579	24,244	450,000	450,000
4809 Miscellaneous Operating Revenue	32,640	32,807	70,000	70,000
4818 Servicing Appliances	531,702	696,527	500,000	550,000
4819 Comfort Policy	474,304	524,109	500,000	500,000
4825 Purchase Gas Adjustment	(16)	(34)	-	-
4827 Gas-Interruptible Transport	433,609	295,064	550,000	250,000
4851 Interest Income - Other Sources	63	93	-	-
TOTAL	1,553,253	1,907,397	2,125,500	1,945,500
TOTAL OPERATING REVENUES	40,989,652	59,624,571	55,364,900	53,285,200
NON-OPERATING REVENUES				
4220 Minnesota Grants - Capital	140	-	-	-
4601 Change in Fair Value Investments	(73,767)	(122,850)	-	-
4829 Two Tier Rate	105,605	131,410	100,000	100,000
4853 Gain on Sale of Assets	(4,117)	22,265	-	-
TOTAL NON-OPERATING REVENUES	27,861	30,825	100,000	100,000
TOTAL REVENUE	41,017,513	59,655,396	55,464,900	53,385,200

City of Duluth Minnesota - 2024 Budget

Director's Office

520-500-1900

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

Expense Detail	2021 Actual	2022 Actual	2023 Budget	2024 Proposed
PERSONAL SERVICES				
5100 Permanent Employees - Regular	92,947	110,667	110,000	115,000
5101 Permanent Employees - Overtime	156	1,119	-	-
TOTAL	93,103	111,786	110,000	115,000
EMPLOYEE BENEFITS				
5121 P.E.R.A.	6,759	8,891	8,100	8,500
5122 F.I.C.A. Social Security	5,384	6,918	6,800	7,100
5123 F.I.C.A. Medicare	1,302	1,568	1,600	1,700
5125 Dental Insurance	413	506	500	500
5126 Life Insurance	213	341	200	200
5127 Health Care Savings	2,720	4,228	1,900	2,000
5130 Cafeteria Plan Benefits	21,313	20,959	28,200	28,900
5133 Health or Fitness Program	-	24	-	-
TOTAL	38,104	43,435	47,300	48,900
OPERATING EXPENSES				
5200 Office Supplies	224	64	100	100
5241 Small Equipment	504	150	200	300
5320 Data Services	-	-	-	100
5321 Telephone	352	360	400	400
5331 Training/Travel	1,562	1,078	600	1,100
5335 Mileage Reimbursement Local	88	228	200	200
5438 Licenses	91	84	100	100
5441 Other Services & Charges	88	-	-	-
TOTAL	2,909	1,964	1,600	2,300
1900 TOTAL - DIRECTOR'S OFFICE	134,116	157,185	158,900	166,200

City of Duluth Minnesota - 2024 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	2021 Actual	2022 Actual	2023 Budget	2024 Proposed
OPERATING EXPENSES				
5420 Depreciation	1,563,784	1,590,052	1,752,000	1,800,800
5441 Other Services & Charges	41	-	-	-
5535 Improvements (Non-Capital)	49,316	37,344	35,000	75,000
5540 Equipment (Non-Capital)	2,430	5,617	1,300	12,500
5614 Purchase Agreement Interest	27,713	18,273	12,600	2,600
5700 Interfund Transfers Out to General Fund	-	-	-	112,500
TOTAL	1,643,284	1,651,286	1,800,900	2,003,400
NON-OPERATING EXPENSES				
5533 Capital Improvements				
- Revenue Financing	3,117,956	1,987,826	2,500,000	2,520,000
5580 Capital Equipment	265,503	173,899	830,200	394,800
TOTAL	3,383,459	2,161,725	3,330,200	2,914,800
1905 TOTAL - CAPITAL	5,026,743	3,813,011	5,131,100	4,918,200

City of Duluth Minnesota - 2024 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	2021 Actual	2022 Actual	2023 Budget	2024 Proposed
PERSONAL SERVICES				
5100 Permanent Employees - Regular	58,773	189,769	243,000	249,300
5101 Permanent Employees - Overtime	4	10,993	4,200	5,400
5118 Meal Allowance	-	263	-	-
TOTAL	58,777	201,025	247,200	254,700
EMPLOYEE BENEFITS				
5121 P.E.R.A.	4,308	13,523	18,100	18,500
5121 PERA Retirement, GASB 68	(459,274)	191,763	-	-
5122 F.I.C.A. Social Security	3,551	12,249	15,300	15,800
5123 F.I.C.A. Medicare	831	2,865	3,600	3,700
5125 Dental Insurance	396	1,076	1,600	1,600
5126 Life Insurance	7,254	9,893	700	700
5127 Health Care Savings	1,134	10,555	4,100	4,000
5130 Cafeteria Plan Benefits	18,822	34,796	84,700	57,500
5133 Health or Fitness Program	215	114	-	-
5134 Other Post Retirement Benefits	(2,372,807)	(1,575,696)	-	-
5135 Retiree Health Insurance	786,281	712,944	813,200	813,200
5151 Worker's Compensation	78,300	101,600	105,800	105,800
TOTAL	(1,930,989)	(484,318)	1,047,100	1,020,800
OPERATING EXPENSES				
5200 Office Supplies	-	168	100	-
5205 Safety & Training	86	244	800	800
5211 Cleaning & Janitorial Supplies	2,338	3,192	3,500	4,300
5218 Uniforms	138	163	100	100
5241 Small Equipment	19,712	680	1,700	1,700
5301 Auditing Services	1,573	1,331	1,600	1,600
5305 Medical Services/Testing Fees	8,796	9,228	10,200	10,200
5310 Contract Services	87	420	5,000	2,500
5320 Data Services	30,379	23,257	33,200	37,300
5321 Telephone	4,206	4,229	4,300	4,300
5322 Postage	266	-	1,000	300
5331 Training Expense	7,901	8,382	3,900	11,800

City of Duluth Minnesota - 2024 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	2021 Actual	2022 Actual	2023 Budget	2024 Proposed
5333 Freight/Delivery Charges	106	-	-	-
5335 Mileage Reimbursement	604	180	1,500	1,500
5340 Advertising and Promotion	24,262	35,297	32,000	30,500
5355 Printing & Copying	2,632	18,554	11,500	13,000
5356 Copier, Printer Lease & Supplies	3,356	2,781	4,500	4,500
5360 Insurance	64,400	64,800	65,000	65,000
5381 Electricity	12,959	15,629	16,500	16,500
5382 Water, Gas & Sewer	11,816	12,972	13,300	13,300
5384 Refuse Disposal	3,011	2,919	3,000	3,000
5401 Building Repair & Maintenance	6,593	6,088	4,600	4,400
5404 Equipment/Machinery Repair	-	90	2,500	13,500
5414 Software Lic & Mtc Agreements	79,343	82,587	75,400	82,300
5433 Dues and Subscriptions	4,426	3,880	7,700	7,800
5441 Other Services & Charges	1,760	5,841	4,200	4,200
5443 Board & Meeting Expenses	-	1,222	-	-
5450 Laundry	1,207	1,469	1,200	1,500
5452 Pipe Line Safety	8,025	13,837	15,000	15,000
5493 Cost Allocation	494,600	481,800	481,800	498,700
5711 Payment in Lieu of Taxes	2,550,973	2,869,276	4,000,000	2,700,000
5700 Transfer to General Fund	59,075	53,850	55,900	57,500
TOTAL	3,404,630	3,724,366	4,861,000	3,607,100
1915 TOTAL - GENERAL EXPENSE	1,532,418	3,441,073	6,155,300	4,882,600

City of Duluth Minnesota - 2024 Budget

Engineering

520-500-1930

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

Expense Detail	2021 Actual	2022 Actual	2023 Budget	2024 Proposed
PERSONAL SERVICES				
5100 Permanent Employees - Regular	935,123	918,787	993,500	943,000
5101 Permanent Employees - Overtime	47,341	48,688	50,000	50,000
5103 Temporary Wages	224	629	2,700	2,700
5118 Meal Allowance	300	383	1,100	1,100
TOTAL	982,988	968,487	1,047,300	996,800
EMPLOYEE BENEFITS				
5121 P.E.R.A.	73,175	70,776	77,900	73,900
5122 F.I.C.A. Social Security	58,756	57,009	64,900	61,700
5123 F.I.C.A. Medicare	13,742	13,333	15,200	14,400
5125 Dental Insurance	4,701	4,415	4,900	4,400
5126 Life Insurance	2,422	3,008	2,200	2,000
5127 Health Care Savings	25,470	35,240	20,200	17,800
5130 Cafeteria Plan Benefits	273,313	253,437	355,600	296,200
5133 Health or Fitness Program	150	258	-	-
5141 Unemployment Compensation	-	3,302	-	-
5159 Project Benefits (Contra-Account)	(375,871)	(387,094)	-	-
TOTAL	75,858	53,684	540,900	470,400
OPERATING EXPENSES				
5200 Office Supplies	278	261	400	400
5201 Computer Supplies	308	291	100	300
5203 Paper, Stationery and Forms	97	154	100	200
5205 Safety & Training Materials	185	33	200	400
5212 Motor Fuel	7,185	9,187	10,000	8,600
5218 Uniforms	2,614	3,447	2,600	3,500
5219 Other Miscellaneous Supplies	131	1,981	-	-
5220 Repair & Maintenance Supplies	3,290	4,710	5,000	5,000
5240 Small Tools	483	40	500	400
5241 Small Equipment	778	1,387	7,900	7,900
5242 Survey Equipment and Supplies	9,528	4,937	5,900	5,900
5320 Data Services	2,248	2,235	2,200	2,200
5321 Telephone	2,960	2,768	3,100	3,100

City of Duluth Minnesota - 2024 Budget

Engineering

520-500-1930

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

Expense Detail	2021 Actual	2022 Actual	2023 Budget	2024 Proposed
5322 Postage	148	341	100	200
5331 Training Expenses	2,317	2,010	14,200	14,800
5335 Mileage Reimbursement	-	-	200	200
5355 Printing and Copying	408	195	600	300
5356 Copier, Printer Lease & Supplies	107	235	2,200	300
5404 Equipment Maintenance Repair	1,164	317	2,000	2,000
5409 Fleet Services	7,567	5,210	10,400	9,600
5414 Software Lic & Mtc Agreements	22,429	23,906	22,900	26,000
5433 Dues and Subscriptions	2,618	2,442	3,300	3,300
5435 Books and Pamphlets	10	1	-	-
5438 Licenses	-	449	-	200
5441 Other Services and Charges	5,607	5,440	8,100	8,600
5486 One Call System	3,504	3,038	4,500	4,500
5700 Interfund Transfers Out To General Fund	-	306	-	-
TOTAL	75,964	75,321	106,500	107,900
1930 TOTAL - ENGINEERING	1,134,810	1,097,492	1,694,700	1,575,100

City of Duluth Minnesota - 2024 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	2021 Actual	2022 Actual	2023 Budget	2024 Proposed
PERSONAL SERVICES				
5100 Permanent Employees - Regular	2,828,436	2,687,473	2,811,500	2,701,300
5101 Permanent Employees - Overtime	48,062	47,864	67,800	73,600
5103 Other Wages	-	-	-	29,000
5111 Long-Term Disability Wages	-	697	-	-
5118 Meal Allowance	252	185	400	400
TOTAL	2,876,750	2,736,219	2,879,700	2,804,300
EMPLOYEE BENEFITS				
5121 P.E.R.A.	210,272	199,568	212,600	206,200
5122 F.I.C.A. Social Security	171,121	162,120	178,500	173,900
5123 F.I.C.A. Medicare	40,020	37,915	41,700	40,700
5125 Dental Insurance	16,348	15,015	15,400	14,700
5126 Life Insurance	8,422	10,213	7,000	6,700
5127 Health Care Savings	129,872	60,158	70,600	66,000
5130 Cafeteria Plan Benefits	779,388	739,931	900,900	967,000
5133 Health or Fitness Program	152	32	-	-
TOTAL	1,355,595	1,224,952	1,426,700	1,475,200
OPERATING EXPENSES				
5200 Office Supplies	2,326	1,660	7,200	3,100
5201 Computer Supplies/Software	3,785	1,337	1,200	1,200
5205 Safety & Training Materials	81	202	-	-
5210 Plant/Operating Supplies	32,623	23,909	34,000	44,000
5212 Motor Fuel	63,829	80,419	92,800	74,900
5215 Shop Materials	1,226	46,412	17,000	40,000
5218 Uniforms	8,221	14,595	11,500	18,000
5219 Other Miscellaneous Supplies	240,018	191,016	350,000	350,000
5220 Repair & Maintenance Supplies	32,157	21,308	40,000	40,000
5227 Utility System Maintenance Supply	312,708	261,207	352,400	500,000

City of Duluth Minnesota - 2024 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	2021 Actual	2022 Actual	2023 Budget	2024 Proposed
5228 Painting Supplies	6,519	12,123	7,500	15,000
5240 Small Tools	39,553	32,120	29,400	29,200
5241 Small Equipment	5,574	13,708	21,800	22,000
5310 Contract Services	38,384	37,002	67,200	43,200
5320 Data Services	18,956	20,256	15,300	20,400
5321 Telephone	9,815	9,820	11,200	10,500
5322 Postage	69,742	76,463	77,000	77,000
5331 Training / Travel	4,656	5,234	35,500	37,500
5335 Mileage Reimbursement	-	-	200	200
5339 Armored Pickup	3,466	5,207	8,000	-
5340 Advertising and Promotion	24,783	19,391	79,500	79,500
5355 Printing & Copying	-	1,692	1,300	1,700
5356 Copier, Printer Lease & Supplies	564	1,349	700	1,100
5404 Equipment Repair & Maintenance	13,020	3,173	7,200	7,300
5409 Fleet Services	76,658	58,633	69,500	72,900
5414 Software Lic & Mtc Agreements	18,479	19,774	29,900	34,900
5427 Credit Card Commissions	113,415	148,529	118,800	150,000
5432 Uncollectible Accounts	(69,078)	64,844	55,000	55,000
5433 Dues and Subscriptions	2,548	2,548	3,600	8,100
5441 Other Services & Charges	20,696	26,595	32,400	28,700
5487 Conservation Improvement	204,237	248,342	226,900	226,900
5615 Customer Deposit Refund Interest	1,767	3,260	10,000	10,000
TOTAL	1,300,728	1,452,128	1,814,000	2,002,300
1940 TOTAL - CUSTOMER SERVICES	5,533,073	5,413,299	6,120,400	6,281,800

City of Duluth Minnesota - 2024 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

	2021 Actual	2022 Actual	2023 Budget	2024 Proposed
PERSONAL SERVICES				
5100 Permanent Employees - Regular	1,051,914	1,015,234	1,070,400	1,305,700
5101 Permanent Employees - Overtime	49,914	49,766	110,000	100,000
5103 Other Wages	9,611	-	-	-
5111 Long-Term Disability Wages	321	93	-	-
5118 Meal Allowance	645	920	3,000	3,000
TOTAL	1,112,405	1,066,013	1,183,400	1,408,700
EMPLOYEE BENEFITS				
5121 P.E.R.A.	80,981	75,832	86,900	104,100
5122 F.I.C.A. Social Security	66,813	64,221	73,200	87,200
5123 F.I.C.A. Medicare	15,626	15,020	17,100	20,400
5125 Dental Insurance	5,979	5,519	5,900	7,100
5126 Life Insurance	3,067	3,756	2,700	3,200
5127 Health Care Savings	20,921	20,917	19,000	24,700
5130 Cafeteria Plan Benefits	246,753	230,129	299,900	427,000
5133 Health or Fitness Program	288	384	-	-
5141 Unemployment Compensation	-	236	-	-
TOTAL	440,428	416,014	504,700	673,700
OPERATING EXPENSES				
5200 Office Supplies	881	1,396	1,300	1,300
5201 Computer Supplies/Software	728	430	500	500
5205 Safety & Training Materials	5,040	2,606	8,500	8,500
5210 Plant Operations Supplies	20,850	21,499	15,600	22,700
5212 Motor Fuel	40,887	66,340	69,600	67,700
5215 Shop Materials	21,336	15,030	17,500	21,500
5218 Uniforms	5,586	6,167	10,300	10,600
5219 Other Miscellaneous Supplies	2,239	3,244	3,000	3,500
5220 Repair and Maintenance Supplies	3,413	2,239	8,800	8,800
5222 Paving Materials	14,924	23,115	25,000	22,500
5224 Gravel & Other Maintenance Supplies	52,660	52,769	66,000	71,400
5227 Utility Maintenance Supply	133,143	(91,919)	138,700	220,000
5228 Painting Supplies	28	28	500	500

City of Duluth Minnesota - 2024 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	2021 Actual	2022 Actual	2023 Budget	2024 Proposed
5240 Small Tools	9,482	22,985	22,900	23,300
5241 Small Equipment	446	2,951	6,000	9,200
5310 Contract Services	3,327	465	4,200	19,500
5320 Data Services	3,488	3,709	3,300	4,800
5321 Telephone	3,057	2,437	3,300	4,000
5331 Training Expense	3,555	2,582	8,500	11,900
5333 Freight/Delivery Charges	4,805	5,816	5,000	6,000
5335 Mileage Reimbursement	1,856	2,087	2,000	2,500
5355 Printing and Copying	9	-	300	300
5356 Copier, Printer Lease & Supplies	-	-	400	400
5384 Refuse Disposal	8,309	10,040	8,000	11,000
5404 Equipment Repair & Maintenance	11,647	3,974	13,600	13,600
5409 Fleet Service Charges	86,252	102,535	99,200	103,000
5414 Software Lic & Mtc Agreements	287	-	-	-
5415 Vehicle/Equipment Rental	4,305	-	6,500	6,500
5419 Other Rentals	1,930	-	-	-
5441 Other Services & Charges	2,112	1,551	2,500	2,500
5450 Laundry	4,815	3,928	5,000	6,500
5700 Transfer to General Fund	59,474	103,750	103,800	-
TOTAL	510,871	371,754	659,800	684,500
1945 TOTAL - UTILITY OPERATIONS	2,063,704	1,853,781	2,347,900	2,766,900

City of Duluth Minnesota - 2024 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	2021 Actual	2022 Actual	2023 Budget	2024 Proposed
PERSONAL SERVICES				
5100 Permanent Employees - Regular	308,014	320,111	327,000	292,200
5101 Permanent Employees - Overtime	7,513	7,396	6,000	8,000
5118 Meal Allowance	15	75	-	-
TOTAL	315,542	327,582	333,000	300,200
EMPLOYEE BENEFITS				
5121 P.E.R.A. Contribution	23,204	24,185	24,600	22,400
5122 F.I.C.A. Social Security	19,151	19,843	20,600	18,600
5123 F.I.C.A. Medicare	4,479	4,641	4,800	4,400
5125 Dental Insurance	1,347	1,346	1,300	1,300
5126 Life Insurance	694	918	600	600
5127 Health Care Savings	11,229	15,106	3,700	4,700
5130 Cafeteria Plan Benefits	59,758	47,998	72,800	91,700
TOTAL	119,862	114,037	128,400	143,700
OPERATING EXPENSES				
5200 Office Supplies	94	139	300	300
5201 Computer Supplies/Software	5,491	6,598	10,000	10,000
5210 Plant Operations Supplies	18,569	20,645	40,000	40,000
5212 Motor Fuel	3,418	2,322	5,800	3,800
5218 Uniforms	610	641	900	400
5219 Other Miscellaneous Supplies	-	-	2,500	2,500
5220 Repair & Maintenance Supplies	64,868	62,075	92,000	57,000
5241 Small Equipment	1,479	740	5,000	5,000
5280 Natural Gas Purchases	25,527,796	36,775,067	34,000,000	32,000,000
5320 Data Services	1,650	1,969	1,800	2,600
5321 Telephone	1,813	1,783	2,000	2,400
5331 Training Expense	886	489	9,200	11,900
5333 Freight/Delivery Charges	16	10	-	100
5356 Copier, Printer Lease & Supplies	151	-	300	300
5381 Electricity	8,799	11,372	10,000	15,000
5382 Water/Sewer/Gas	-	-	2,000	3,000

City of Duluth Minnesota - 2024 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	2021	2022	2023	2024
	Actual	Actual	Budget	Proposed
5404 Equipment Maintenance Repair	4,737	-	12,500	12,500
5409 Fleet Services Charges	1,539	1,076	3,500	2,900
5433 Dues and Subscriptions	100	100	500	500
5441 Other Services & Charges	7,015	8,785	7,000	9,000
TOTAL	25,649,031	36,893,811	34,205,300	32,179,200
1960 TOTAL - NATURAL GAS	26,084,435	37,335,430	34,666,700	32,623,100

City of Duluth Minnesota - 2024 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	2021 Actual	2022 Actual	2023 Budget	2024 Proposed
REVENUE				
Operating	18,197,617	18,725,666	19,874,100	20,431,200
Non-Operating	1,101,553	(66,599)	14,300	14,300
	19,299,170	18,659,067	19,888,400	20,445,500
EXPENSES				
Personal Services	2,341,243	3,139,138	3,887,300	4,380,700
Supplies	234,025	294,013	467,600	516,700
Other Services & Charges	10,457,560	10,750,674	11,333,900	11,314,700
Depreciation	1,562,666	1,614,843	1,646,200	1,689,900
Miscellaneous	174,964	186,658	190,400	173,700
Interfund Transfers	118,549	157,906	159,500	169,900
	14,889,007	16,143,232	17,684,900	18,245,600
ESTIMATED OPERATING INCOME (LOSS)	4,410,163	2,515,835	2,203,500	2,199,900
Other Sources of Cash	3,431,344	2,344,098	1,642,000	1,688,300
Other Uses of Cash	(6,278,981)	(1,391,182)	(3,107,800)	(3,732,600)
Increase (Decrease) in Cash	1,562,526	3,468,751	737,700	155,600

City of Duluth Minnesota - 2024 Budget

Sewer Fund Estimated Unrestricted Cash Balance

OPERATING FUND	2023 Budget	2023 Projected	2024 Proposed
ESTIMATED OPERATING INCOME (LOSS)	2,203,500	2,345,344	2,199,900
<u>Other Sources of Cash</u>			
Depreciation and Amortization	1,646,200	1,628,700	1,689,900
Interest from Bond Discount	(4,200)	(4,200)	(1,600)
Special Assessment Principal	-	69,089	-
Total Other Sources of Cash	1,642,000	1,693,589	1,688,300
<u>Other Uses of Cash</u>			
Infrastructure System Replacement Fund	54,500	54,530	8,300
Capital Improvements from Current Revenues	2,200,000	2,318,400	3,020,000
Capital Equipment Purchases	189,100	54,000	325,300
Bond Principal Payments	418,200	418,211	252,500
AMRS Purchase Agreement Principal Payment	246,000	246,005	126,500
Total Other Uses of Cash	3,107,800	3,091,146	3,732,600
INCREASE (DECREASE) IN CASH	737,700	947,787	155,600
ESTIMATED UNRESTRICTED CASH AND DEBT SERVICE CASH - BEGINNING	6,046,222	6,046,222	6,994,009
ESTIMATED UNRESTRICTED CASH AND DEBT SERVICE CASH - ENDING	6,783,922	6,994,009	7,149,609

City of Duluth Minnesota - 2024 Budget

Sewer Fund

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Revenue Detail	2021 Actual	2022 Actual	2023 Budget	2024 Proposed
OPERATING REVENUES:				
4636 Sale of Materials	180	173	300	300
4700 Other Sources	10,590	1,063	-	-
4802 Interest Earned on Customer Accts	20,698	46,266	50,000	50,000
4805 Reimbursements	34,692	36,642	33,000	33,000
4809 Misc. Operating Revenue	3,039	2,446	3,000	3,000
4831 Fixed Rate Charges	1,959,583	1,970,033	1,950,000	1,950,000
4833 Sewer Revenues	15,990,881	16,526,632	17,673,900	18,251,000
4834 Fond du Lac Grinder Pump Surcharge	11,784	11,769	11,900	11,900
4836 I & I Surcharge	-	-	2,000	2,000
4839 Point of Sale Inspection Fee	162,429	127,567	150,000	130,000
4851 Interest Income - Other Sources	3,741	3,075	-	-
TOTAL OPERATING REVENUES	18,197,617	18,725,666	19,874,100	20,431,200
NON-OPERATING REVENUES:				
4220 Minnesota Grants - Capital	955,956	-	-	-
4601 Change in Fair Value Investments	(8,292)	(77,899)	-	-
4853 Gain on Sale of Assets	(794)	-	3,000	3,000
4854 Utility Special Assessments	84,418	-	-	-
4730 Transfer from Enterprise Funds	70,265	11,300	11,300	11,300
TOTAL NON-OPERATING REVENUES	1,101,553	(66,599)	14,300	14,300
TOTAL REVENUE	19,299,170	18,659,067	19,888,400	20,445,500

City of Duluth Minnesota - 2024 Budget

Director's Office

530-500-1900

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

Expense Detail	2021 Actual	2022 Actual	2023 Budget	2024 Proposed
PERSONAL SERVICES				
5100 Permanent Employees - Regular	75,330	93,016	91,500	95,800
5101 Permanent Employees - Overtime	59	961	-	-
TOTAL	75,389	93,977	91,500	95,800
EMPLOYEE BENEFITS				
5121 P.E.R.A.	5,519	7,612	6,800	7,100
5122 F.I.C.A. Social Security	4,286	5,814	5,700	5,900
5123 F.I.C.A. Medicare	1,045	1,310	1,300	1,400
5125 Dental Insurance	314	408	400	400
5126 Life Insurance	162	273	200	200
5127 Health Care Savings	2,325	3,823	1,500	1,600
5130 Cafeteria Plan Benefits	18,373	18,019	24,700	25,200
5133 Health or Fitness Program	-	24	-	-
TOTAL	32,024	37,283	40,600	41,800
OPERATING EXPENSES				
5200 Office Supplies	23	-	-	-
5241 Small Equipment	494	145	200	200
5320 Data Services	-	-	-	100
5321 Telephone	245	288	300	300
5331 Training Expense	426	796	200	700
5335 Mileage Reimbursement	88	203	200	200
5356 Copier, Printer Lease & Supplies	54	137	100	100
5441 Other Services & Charges	88	-	-	-
TOTAL	1,418	1,569	1,000	1,600
1900 TOTAL - DIRECTOR'S OFFICE	108,831	132,829	133,100	139,200

City of Duluth Minnesota - 2024 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	2021 Actual	2022 Actual	2023 Budget	2024 Proposed
OPERATING EXPENSES				
5420 Depreciation	1,562,666	1,614,843	1,646,200	1,689,900
5441 Other Services & Charges	501	-	-	-
5535 Improvements (Non-Capital)	47,276	76,338	35,000	71,200
5540 Equipment (Non-Capital)	2,529	5,257	1,200	4,300
5611 Bond Interest	42,643	26,344	17,600	7,300
5613 Interest - from Amortization	(14,329)	(12,115)	(4,200)	(1,600)
5614 Purchase Agreement Interest	27,672	17,165	11,800	2,400
5620 Fiscal Agents Fee	1,425	1,500	1,400	1,600
5700 Interfund Transfers Out To General Fund	-	-	-	112,500
TOTAL	1,670,383	1,729,332	1,709,000	1,887,600
NON-OPERATING EXPENSES				
5533 Capital Improvements - Revenue	2,046,278	373,220	2,200,000	3,020,000
5580 Capital Equipment	42,354	70,900	189,100	325,300
TOTAL	2,088,632	444,120	2,389,100	3,345,300
1905 TOTAL - CAPITAL	3,759,015	2,173,452	4,098,100	5,232,900

City of Duluth Minnesota - 2024 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	2021 Actual	2022 Actual	2023 Budget	2024 Proposed
PERSONAL SERVICES				
5100 Permanent Employees - Regular	34,156	65,764	71,900	73,300
5101 Permanent Employees - Overtime	1	2,292	1,700	2,100
5118 Meal Allowance	-	52	-	-
TOTAL	34,157	68,108	73,600	75,400
EMPLOYEE BENEFITS				
5121 P.E.R.A.	2,527	4,710	5,400	5,500
5121 P.E.R.A., GASB 68	(210,103)	110,437	-	-
5122 F.I.C.A. Social Security	2,014	4,115	4,600	4,700
5123 F.I.C.A. Medicare	471	962	1,100	1,100
5125 Dental Insurance	258	422	500	500
5126 Life Insurance	133	293	200	200
5127 Health Care Savings	659	4,121	1,300	1,200
5130 Cafeteria Plan Benefits	14,706	14,741	30,300	21,600
5133 Health or Fitness Program	64	34	-	-
5134 Other Post Retirement Benefits	(868,517)	(455,493)	-	-
5135 Retiree Health Insurance	151,571	122,810	155,900	155,900
5151 Worker's Compensation	30,600	35,300	37,400	37,400
TOTAL	(875,617)	(157,548)	236,700	228,100
OPERATING EXPENSES				
5200 Office Supplies	-	142	100	-
5205 Safety & Training	181	228	600	600
5211 Cleaning & Janitorial Supplies	1,831	3,048	3,500	4,300
5218 Uniforms	138	162	200	100
5241 Small Equipment	619	510	1,700	1,700
5301 Auditing Services	1,573	1,331	1,600	1,600
5305 Medical Services/Testing Fees	924	1,067	1,600	1,600
5310 Contract Services	61	420	5,000	2,500
5320 Data Services	12,907	13,529	15,200	18,400
5321 Telephone	2,774	2,594	2,600	2,000
5331 Training / Travel	40	782	1,800	1,800

City of Duluth Minnesota - 2024 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	2021 Actual	2022 Actual	2023 Budget	2024 Proposed
5335 Mileage Reimbursement - Local	532	180	500	500
5355 Printing & Copying Services	-	14	-	-
5356 Copier, Printer Lease & Supplies	3,082	2,596	4,500	4,500
5360 Insurance	51,400	24,200	20,900	20,900
5381 Electricity	12,203	14,624	16,500	16,500
5382 Water, Gas & Sewer	10,473	12,750	14,000	14,000
5384 Refuse Disposal	2,833	2,741	3,000	3,000
5401 Building Repair & Maintenance	6,210	5,822	4,400	4,200
5404 Equipment/Machinery Repair & Mtc	-	-	3,800	10,500
5414 Software Lic & Mtc Agreements	47,435	50,156	51,500	55,700
5433 Dues & Subscription	-	18	-	-
5441 Other Services & Charges	1,794	6,581	3,500	3,500
5450 Laundry	1,137	1,414	1,200	1,500
5493 Cost Allocation	230,400	238,200	238,200	246,600
5700 Transfer to General Fund	59,075	53,850	55,800	57,400
TOTAL	447,622	436,959	451,700	473,400
1915 TOTAL - UTILITY GENERAL	(393,838)	347,519	762,000	776,900

City of Duluth Minnesota - 2024 Budget

Engineering

530-500-1930

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

Expense Detail	2021 Actual	2022 Actual	2023 Budget	2024 Proposed
PERSONAL SERVICES				
5100 Permanent Employees - Regular	420,842	436,129	433,700	565,000
5101 Permanent Employees - Overtime	25,187	26,369	37,700	38,000
5103 Temporary Wages	225	629	2,700	2,700
5118 Meal Allowance	285	383	1,000	1,000
TOTAL	446,539	463,510	475,100	606,700
EMPLOYEE BENEFITS				
5121 P.E.R.A.	32,807	33,765	34,900	44,600
5122 F.I.C.A. Social Security	26,688	27,670	29,400	37,600
5123 F.I.C.A. Medicare	6,242	6,471	6,900	8,800
5125 Dental Insurance	2,227	2,208	2,300	2,900
5126 Life Insurance	1,147	1,502	1,000	1,300
5127 Health Care Savings	13,406	18,918	8,800	10,300
5130 Cafeteria Plan Benefits	105,422	96,544	136,100	168,600
5133 Health or Fitness Program	230	458	-	-
5141 Unemployment Compensation	-	3,777	-	-
5159 Project Benefits (Contra-Account)	(58,571)	(8,845)	-	-
TOTAL	129,598	182,468	219,400	274,100
OPERATING EXPENSES				
5200 Office Supplies	239	191	400	400
5201 Computer Supplies	290	283	100	300
5203 Paper, Stationary & Forms	94	144	100	200
5205 Safety & Training Materials	132	24	200	400
5212 Motor Fuels	4,033	5,780	5,600	4,700
5218 Uniforms	1,169	1,396	1,200	1,400
5219 Other Miscellaneous Supplies	126	373	-	-
5240 Small Tools	456	38	500	400
5241 Small Equipment	791	-	1,200	1,200
5242 Survey Equipment and Supplies	4,849	3,069	5,900	5,900
5320 Data Services	2,128	2,114	2,200	2,200
5321 Telephone	1,668	1,675	1,700	1,700
5322 Postage	78	320	100	200

City of Duluth Minnesota - 2024 Budget

Engineering

530-500-1930

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

Expense Detail	2021 Actual	2022 Actual	2023 Budget	2024 Proposed
5331 Training Expenses	883	496	4,600	5,200
5335 Mileage Reimbursement - Local	1,016	976	1,500	1,500
5355 Printing and Copying	246	180	600	300
5356 Copier, Printer Lease & Supplies	100	225	2,200	300
5404 Equipment Maintenance/Repair	1,107	127	2,000	2,000
5409 Fleet Services Charges	5,499	2,524	5,900	5,600
5414 Software Lic & Mtc Agreements	12,934	14,068	13,500	15,800
5433 Dues & Subscriptions	128	132	800	800
5435 Books & Pamphlets	10	-	-	-
5438 Licenses	-	117	-	200
5441 Other Services and Charges	5,403	4,287	6,800	7,100
5486 One Call System	3,478	3,015	4,500	4,500
Interfund Transfer Out To Special				
5700 Revenue Funds	-	306	-	-
TOTAL	46,857	41,860	61,600	62,300
1930 TOTAL - ENGINEERING	622,994	687,838	756,100	943,100

City of Duluth Minnesota - 2024 Budget

Customer Service

530-500-1940

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

Expense Detail	2021 Actual	2022 Actual	2023 Budget	2024 Proposed
PERSONAL SERVICES				
5100 Permanent Employees - Regular	230,597	216,164	187,000	241,100
5101 Permanent Employees - Overtime	691	1,024	700	1,000
5118 Meal Allowance	8	2	-	-
TOTAL	231,296	217,190	187,700	242,100
EMPLOYEE BENEFITS				
5121 P.E.R.A.	16,903	16,088	13,800	17,900
5122 F.I.C.A. Social Security	13,552	12,692	11,600	15,000
5123 F.I.C.A. Medicare	3,169	2,968	2,700	3,500
5125 Dental Insurance	1,426	1,293	1,000	1,300
5126 Life Insurance	734	877	500	600
5127 Health Care Savings	9,295	5,596	3,400	4,400
5130 Cafeteria Plan Benefits	65,193	61,427	53,300	77,200
5133 Health or Fitness Program	40	16	-	-
TOTAL	110,312	100,957	86,300	119,900
OPERATING EXPENSES				
5200 Office Supplies	228	294	800	800
5201 Computer Supplies	1,148	8	600	600
5218 Uniforms	25	-	-	-
5241 Small Equipment	99	869	900	900
5310 Contract Services	18,934	18,185	33,600	21,600
5320 Data Services	119	139	200	200
5321 Telephone	331	338	300	500
5322 Postage	34,871	38,232	38,500	38,500
5331 Training Expense	498	443	3,000	4,000
5339 Armored Pickup	1,676	2,603	4,000	-
5355 Printing & Copying	-	428	200	400
5356 Copier, Printer Lease & Supplies	198	480	300	600
5404 Equipment Repair & Maintenance	118	123	100	200
5414 Software Lic & Mtc Agreements	2,854	2,891	6,500	6,500
5427 Credit Card Commission	54,386	65,940	59,400	74,000
5432 Uncollectible Accounts	(53,303)	27,142	23,000	23,000
5441 Other Services & Charges	156	95	700	100
TOTAL	62,338	158,210	172,100	171,900
1940 TOTAL-CUSTOMER SERVICES	403,946	476,357	446,100	533,900

City of Duluth Minnesota - 2024 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	2021 Actual	2022 Actual	2023 Budget	2024 Proposed
PERSONAL SERVICES				
5100 Permanent Employees - Regular	1,065,556	1,066,180	1,085,600	1,210,400
5101 Permanent Employees - Overtime	48,588	46,884	7,000	65,000
5103 Temporary Wages	-	11,710	26,900	30,200
5111 Long-Term Disability Wages	320	1,112	-	-
5118 Meal Allowance	897	1,173	2,200	2,200
TOTAL	1,115,361	1,127,059	1,121,700	1,307,800
EMPLOYEE BENEFITS				
5121 P.E.R.A.	81,744	79,827	80,700	94,400
5122 F.I.C.A. Social Security	67,044	67,020	69,400	81,000
5123 F.I.C.A. Medicare	15,680	15,674	16,200	18,900
5125 Dental Insurance	6,416	6,173	6,500	7,000
5126 Life Insurance	3,322	4,207	2,900	3,200
5127 Health Care Savings	22,046	25,733	25,500	26,400
5130 Cafeteria Plan Benefits	306,303	314,098	390,800	427,900
TOTAL	502,555	512,732	592,000	658,800
OPERATING EXPENSES				
5200 Office Supplies	906	1,247	1,300	1,300
5201 Computer Supplies	8,280	3,646	3,200	3,200
5205 Safety & Training Materials	4,686	2,797	6,500	6,500
5210 Plant Operations Supplies	23,007	21,696	34,500	34,500
5212 Motor Fuel	42,109	66,117	80,300	75,900
5215 Shop Materials	-	23	1,500	1,500
5218 Uniforms	5,732	7,366	12,600	12,600
5219 Other Miscellaneous Supplies	2,515	1,977	2,500	2,500
5220 Repair and Maintenance Supplies	14,901	55,338	119,100	119,100
5222 Paving Materials	11,326	20,335	17,000	22,500
5224 Gravel and other Mtc Materials	39,743	42,113	56,000	76,900
5227 Utility Maintenance Supply	52,895	31,750	83,600	104,600
5240 Small Tools	5,038	9,973	9,000	11,500
5241 Small Equipment	1,058	6,614	7,700	11,500

City of Duluth Minnesota - 2024 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	2021 Actual	2022 Actual	2023 Budget	2024 Proposed
5310 Contract Services	5,508	26,843	51,300	68,400
5320 Data Services	2,499	3,354	2,700	3,300
5321 Telephone	1,051	1,213	1,100	1,300
5331 Training Expense	3,099	5,863	10,500	10,500
5333 Freight/Delivery Charges	1,182	1,825	1,500	2,000
5335 Mileage Reimbursement	2,006	2,253	2,500	2,500
5355 Printing and Copying	10	-	500	500
5356 Copier, Printer Lease & Supplies	-	-	600	600
5381 Electricity	82,212	113,062	120,000	120,000
5382 Water, Gas & Sewer	12,665	13,328	13,300	13,500
5384 Refuse Disposal	15,540	19,004	17,000	20,000
5404 Equipment Maintenance/Repair	6,274	32,063	32,000	32,000
5409 Fleet Service Charges	114,761	150,721	128,600	143,400
5414 Software Lic & Mtc Agreements	1,518	1,250	1,300	1,300
5415 Vehicle/Equipment Rental	487	646	5,800	5,800
5433 Dues and Subscriptions	-	170	1,000	1,000
5438 Licenses	377	205	1,000	1,000
5441 Other Services & Charges	1,646	4,199	4,000	5,000
5450 Laundry	3,628	4,247	5,000	5,800
5700 Transfer to General Fund	59,474	103,750	103,700	-
TOTAL	526,133	754,988	938,200	922,000
1945 TOTAL - UTILITY OPERATIONS	2,144,049	2,394,779	2,651,900	2,888,600

City of Duluth Minnesota - 2024 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	2021 Actual	2022 Actual	2023 Budget	2024 Proposed
OPERATING EXPENSES				
5484 Western Lake Superior Sanitary District Service Charge	9,480,967	9,560,664	9,980,900	9,860,300
5485 Western Lake Superior Sanitary District Testing	220,074	221,104	226,500	226,500
1965 TOTAL- SEWER TREATMENT	9,701,041	9,781,768	10,207,400	10,086,800

City of Duluth Minnesota - 2024 Budget

Inflow and Infiltration

530-500-1970

Inflow and Infiltration is responsible for identifying sources of clear water that enter the wastewater collection system and for making recommendations for the removal of these sources. Grants are available to homeowners to disconnect foundation drains that contribute to excess water in the sanitary system and that may lead to property damage and water pollution.

Expense Detail	2021 Actual	2022 Actual	2023 Budget	2024 Proposed
PERSONAL SERVICES				
5100 Permanent Employees - Regular	353,700	329,928	469,600	454,900
5101 Permanent Employees - Overtime	3,770	1,866	20,000	18,000
5118 Meal Allowance	-	27	300	300
TOTAL	357,470	331,821	489,900	473,200
EMPLOYEE BENEFITS				
5121 P.E.R.A.	26,690	24,293	36,500	35,200
5122 F.I.C.A. Social Security	20,678	19,567	30,400	29,300
5123 F.I.C.A. Medicare	4,836	4,576	7,100	6,900
5125 Dental Insurance	2,044	1,800	2,700	2,500
5126 Life Insurance	1,049	1,230	1,200	1,100
5127 Health Care Savings	5,241	4,480	7,200	7,500
5130 Cafeteria Plan Benefits	121,621	105,635	187,700	174,500
TOTAL	182,159	161,581	272,800	257,000
OPERATING EXPENSES				
5200 Office Supplies	132	366	500	500
5201 Computer Supplies/Software	36	-	100	100
5205 Safety & Training	14	-	1,000	1,000
5212 Motor Fuels	3,144	4,099	4,400	3,600
5218 Uniforms	1,538	1,348	2,000	2,300
5241 Small Equipment	-	504	1,000	1,000
5320 Data Services	1,380	1,417	1,800	1,300
5321 Telephone	2,144	2,316	2,800	2,800
5331 Training Expense	2,071	1,255	2,500	2,500
5335 Mileage Reimbursement	1,627	508	4,500	4,500
5355 Printing & Copying	-	573	2,000	2,000
5356 Copier, Printer Lease & Supplies	-	-	200	200
5404 Equipment Maintenance Repair	-	-	3,000	3,000
5409 Fleet Services	4,111	14,224	5,500	9,200
5441 Other Services and Charges	3,012	7,039	23,000	23,000

City of Duluth Minnesota - 2024 Budget

Inflow and Infiltration

530-500-1970

Inflow and Infiltration is responsible for identifying sources of clear water that enter the wastewater collection system and for making recommendations for the removal of these sources. Grants are available to homeowners to disconnect foundation drains that contribute to excess water in the sanitary system and that may lead to property damage and water pollution.

Expense Detail	2021	2022	2023	2024
	Actual	Actual	Budget	Proposed
5450 Laundry	1,473	1,748	2,300	2,300
5482 Private Property Sewer Grants	71,290	64,011	200,000	200,000
TOTAL	91,972	99,408	256,600	259,300
1970 TOTAL INFLOW & INFILTRATION	631,601	592,810	1,019,300	989,500

City of Duluth Minnesota - 2024 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	2021 Actual	2022 Actual	2023 Budget	2024 Proposed
REVENUE				
Operating	1,639,309	1,649,877	1,658,000	1,658,000
Non-Operating	(4,957)	(11,460)	-	-
	1,634,352	1,638,417	1,658,000	1,658,000
EXPENSES				
Other Services & Charges	260,941	226,032	408,200	408,000
Depreciation	566,871	566,872	566,900	566,900
Miscellaneous	71,523	54,638	44,000	27,500
Interfund Transfers	70,265	11,300	11,300	11,300
	969,600	858,842	1,030,400	1,013,700
ESTIMATED OPERATING INCOME (LOSS)	664,752	779,575	627,600	644,300
Other Sources of Cash	566,871	566,872	566,900	566,900
Other Uses of Cash	(1,213,157)	(1,171,372)	(1,125,800)	(1,142,500)
Increase (Decrease) in Cash	18,466	175,075	68,700	68,700

City of Duluth Minnesota - 2024 Budget

Clean Water Fund Estimated Unrestricted Cash Balance

<u>OPERATING FUND</u>	2023 Budget	2023 Projected	2024 Proposed
ESTIMATED OPERATING INCOME (LOSS)	627,600	886,000	644,300
<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	1,125,800	1,125,790	1,142,500
Total Other Uses of Cash	1,125,800	1,125,790	1,142,500
INCREASE (DECREASE) IN CASH	68,700	327,110	68,700
ESTIMATED UNRESTRICTED CASH AND DEBT SERVICE CASH - BEGINNING	865,156	865,156	1,192,266
ESTIMATED UNRESTRICTED CASH AND DEBT SERVICE CASH - ENDING	933,856	1,192,266	1,260,966

City of Duluth Minnesota - 2024 Budget

Clean Water Surcharge Fund

532

Revenue Detail	2021 Actual	2022 Actual	2023 Budget	2024 Proposed
OPERATING REVENUES				
4836 I & I Surcharge	7,418	6,965	8,000	8,000
4837 Clean Water Surcharge	1,631,891	1,642,912	1,650,000	1,650,000
TOTAL	1,639,309	1,649,877	1,658,000	1,658,000
NON-OPERATING REVENUES				
4601 Change in Fair Value Investments	(4,957)	(11,460)	-	-
TOTAL	(4,957)	(11,460)	-	-
TOTAL REVENUE	1,634,352	1,638,417	1,658,000	1,658,000

City of Duluth Minnesota - 2024 Budget

Clean Water Surcharge Fund

532

Expense Detail	2021 Actual	2022 Actual	2023 Budget	2024 Proposed
OPERATING EXPENSES				
5420 Depreciation	566,871	566,872	566,900	566,900
5427 Credit Card Commissions	5,084	5,940	3,200	4,000
5432 Uncollectible Accounts	(17,905)	2,252	5,000	4,000
5434 Grants & Awards	273,760	217,840	400,000	400,000
5441 Other Services & Charges	2	-	-	-
5611 Bond Interest	71,523	54,638	44,000	27,500
5700 Transfers to Sewer Fund	70,265	11,300	11,300	11,300
TOTAL	969,600	858,842	1,030,400	1,013,700

City of Duluth Minnesota - 2024 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	2021 Actual	2022 Actual	2023 Budget	2024 Proposed
REVENUE				
Operating	6,298,247	7,881,324	6,181,800	7,577,500
Non-Operating	37,022	(49,072)	1,000	1,000
	6,335,269	7,832,252	6,182,800	7,578,500
EXPENSES				
Personal Services	2,103,925	2,420,831	3,113,900	3,240,000
Supplies	193,991	257,606	360,800	428,700
Other Services and Charges	592,089	731,793	882,200	964,000
Depreciation	448,490	453,529	516,300	528,700
Miscellaneous	20,504	26,816	28,900	28,900
Interfund Transfers	532,865	545,534	547,400	552,400
	3,891,864	4,436,109	5,449,500	5,742,700
ESTIMATED OPERATING INCOME (LOSS)	2,443,405	3,396,143	733,300	1,835,800
Other Sources of Cash	610,221	487,583	516,300	528,700
Other Uses of Cash	(1,743,975)	(973,981)	(2,398,100)	(3,222,400)
Increase (Decrease) in Cash	1,309,651	2,909,745	(1,148,500)	(857,900)

City of Duluth Minnesota - 2024 Budget

Stormwater Fund Estimated Unrestricted Cash Balance

OPERATING FUND	2023 Budget	2023 Projected	2024 Proposed
ESTIMATED OPERATING INCOME (LOSS)	733,300	1,582,630	1,835,800
<u>Other Sources of Cash</u>			
Depreciation and Amortization	516,300	472,000	528,700
Due from Other Funds	-	210	-
Special Assessment Principal	-	1,090	-
Total Other Sources of Cash	516,300	473,300	528,700
<u>Other Uses of Cash</u>			
Due to Other Funds	-	16,358	-
Capital Improvements from Current Revenues	2,250,000	3,109,700	2,920,000
Capital Equipment Purchases	148,100	46,100	302,400
Total Other Uses of Cash	2,398,100	3,172,158	3,222,400
INCREASE (DECREASE) IN CASH	(1,148,500)	(1,116,228)	(857,900)
ESTIMATED UNRESTRICTED CASH AND DEBT SERVICE CASH - BEGINNING	5,885,746	5,885,746	4,769,518
ESTIMATED UNRESTRICTED CASH AND DEBT SERVICE CASH - ENDING	4,737,246	4,769,518	3,911,618

City of Duluth Minnesota - 2024 Budget

Stormwater Fund

535

Revenue Detail	2021 Actual	2022 Actual	2023 Budget	2024 Proposed
OPERATING REVENUES:				
4170 Miscellaneous Permits & Licenses	21,600	35,625	16,000	20,000
4636 Sale of Materials	1,051	894	3,000	3,000
4700 Other Sources	8	4,829	-	-
4802 Interest Earned on Customer Accounts	5,531	16,707	2,500	10,000
4805 Reimbursements	2,880	1,376	2,000	2,000
4835 Stormwater Revenues	6,267,455	7,819,848	6,155,800	7,540,000
4851 Interest - Other Sources	(278)	2,045	2,500	2,500
TOTAL OPERATING REVENUES	6,298,247	7,881,324	6,181,800	7,577,500
NON-OPERATING REVENUES:				
4220 State of Minnesota, Capital	39,146	-	-	-
4220 State of Minnesota, Operating	6,784	20,509	-	-
4601 Change in Fair Value Investments	(8,129)	(69,581)	-	-
4853 Gain/Loss-Sale of Fixed Assets	(779)	-	1,000	1,000
TOTAL NON-OPERATING REVENUES	37,022	(49,072)	1,000	1,000
TOTAL REVENUE	6,335,269	7,832,252	6,182,800	7,578,500

City of Duluth Minnesota - 2024 Budget

Director's Office

535-500-1900

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

Expense Detail	2021 Actual	2022 Actual	2023 Budget	2024 Proposed
PERSONAL SERVICES				
5100 Permanent Employees - Regular	75,330	93,016	91,500	95,800
5101 Permanent Employees - Overtime	59	961	-	-
TOTAL	75,389	93,977	91,500	95,800
EMPLOYEE BENEFITS				
5121 P.E.R.A.	5,519	7,612	6,800	7,100
5122 F.I.C.A. Social Security	4,286	5,814	5,700	5,900
5123 F.I.C.A. Medicare	1,045	1,309	1,300	1,400
5125 Dental Insurance	314	407	400	400
5126 Life Insurance	162	273	200	200
5127 Health Care Savings	2,325	3,824	1,500	1,600
5130 Cafeteria Plan Benefits	18,373	18,019	24,700	25,200
5133 Health or Fitness Program	-	24	-	-
TOTAL	32,024	37,282	40,600	41,800
OPERATING EXPENSES				
5200 Office Supplies	23	-	-	-
5241 Small Equipment	494	145	200	200
5320 Data Services	-	-	-	100
5321 Telephone	244	279	300	300
5331 Training Expense	426	796	100	600
5335 Mileage Reimbursement-Local	88	203	200	200
5356 Copier, Printer Lease & Spplies	-	79	100	100
5441 Other Services & Charges	88	-	-	-
TOTAL	1,363	1,502	900	1,500
1900 TOTAL - DIRECTOR'S OFFICE	108,776	132,761	133,000	139,100

City of Duluth Minnesota - 2024 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	2021 Actual	2022 Actual	2023 Budget	2024 Proposed
OPERATING EXPENSES				
5420 Depreciation	448,490	453,529	516,300	528,700
5535 Improvements (Non-Capital)	82,795	158,628	35,000	20,000
5540 Equipment (Non-Capital)	4,828	5,256	1,300	6,600
5611 Bond Interest	4,715	378	-	-
5613 Interest from Amortization	(6,522)	(570)	-	-
5700 Interfund Transfers Out To General Fund	-	-	-	45,000
TOTAL	534,306	617,221	552,600	600,300
NON-OPERATING EXPENSES				
5533 Capital Improvements - Revenue	806,266	538,251	2,250,000	2,920,000
5580 Capital Equipment	42,664	48,227	148,100	302,400
TOTAL	848,930	586,478	2,398,100	3,222,400
1905 TOTAL - CAPITAL	1,383,236	1,203,699	2,950,700	3,822,700

City of Duluth Minnesota - 2024 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	2021 Actual	2022 Actual	2023 Budget	2024 Proposed
PERSONAL SERVICES				
5100 Permanent Employees - Regular	34,156	65,763	71,900	73,300
5101 Permanent Employees - Overtime	1	2,292	1,500	2,000
5118 Meal Allowance	-	53	-	-
TOTAL	34,157	68,108	73,400	75,300
EMPLOYEE BENEFITS				
5121 P.E.R.A.	2,526	4,710	5,400	5,500
5121 P.E.R.A., GASB 68	(97,028)	38,733	-	-
5122 F.I.C.A. Social Security	2,014	4,114	4,500	4,700
5123 F.I.C.A. Medicare	471	962	1,100	1,100
5125 Dental Insurance	257	421	500	500
5126 Life Insurance	133	292	200	200
5127 Health Care Savings	658	4,119	1,300	1,200
5130 Cafeteria Plan Benefits	14,705	14,740	30,300	21,600
5133 Health or Fitness Program	64	34	-	-
5134 Other Post Retirement Benefits	(379,012)	(156,279)	-	-
5135 Retiree Health Insurance	23,850	15,060	32,400	32,400
5151 Worker's Compensation	19,500	24,000	28,100	28,100
TOTAL	(411,862)	(49,094)	103,800	95,300
OPERATING EXPENSES				
5200 Office Supplies	-	142	100	-
5205 Safety & Training Materials	81	228	600	600
5211 Cleaning and Janitorial Supplies	1,831	2,994	3,500	4,300
5218 Uniforms	138	162	100	100
5241 Small Equipment	541	495	1,700	1,700
5301 Auditing Services	1,573	1,331	1,600	1,600
5305 Medical Services/Testing Fees	829	925	1,500	1,500
5310 Contract Services	61	420	5,000	2,500
5320 Data Services	7,052	7,597	7,300	7,300
5321 Telephone	1,341	1,162	1,100	1,300
5331 Training Expenses	40	782	1,800	1,800
5335 Mileage Reimbursement - Local	532	180	500	500

City of Duluth Minnesota - 2024 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	2021	2022	2023	2024
	Actual	Actual	Budget	Proposed
5356 Copier, Printer Lease & Supplies	3,119	2,596	4,500	4,500
5360 Insurance	14,600	15,100	13,300	13,300
5381 Electricity	12,203	14,624	16,500	16,500
5382 Water & Gas	10,108	12,384	12,400	12,400
5384 Refuse Disposal	5,814	5,965	7,000	7,000
5401 Building Repair & Maintenance	5,606	5,821	4,200	4,200
5414 Software Lic & Mtc Agreements	30,294	33,179	33,100	35,500
5433 Dues & Subscription	-	18	-	-
5441 Other Services and Charges	1,609	5,336	183,400	183,400
5450 Laundry	1,137	1,414	1,200	1,500
5493 Cost Allocation Charges	169,900	196,800	196,800	203,700
5700 Transfer to General Fund	59,075	53,850	55,900	507,400
TOTAL	327,484	363,505	553,100	1,012,600
1915 TOTAL - UTILITY EXPENSE	(50,221)	382,519	730,300	1,183,200

City of Duluth Minnesota - 2024 Budget

Engineering

535-500-1930

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

Expense Detail	2021 Actual	2022 Actual	2023 Budget	2024 Proposed
PERSONAL SERVICES				
5100 Permanent Employees - Regular	485,355	498,231	537,700	692,700
5101 Permanent Employees - Overtime	17,871	18,013	23,200	23,000
5103 Temporary Wages	225	629	2,700	2,700
5118 Meal Allowance	285	341	600	600
TOTAL	503,736	517,214	564,200	719,000
EMPLOYEE BENEFITS				
5121 P.E.R.A.	37,227	37,989	41,800	53,100
5122 F.I.C.A. Social Security	29,966	30,741	34,900	44,500
5123 F.I.C.A. Medicare	7,008	7,189	8,200	10,400
5125 Dental Insurance	2,317	2,265	2,500	3,300
5126 Life Insurance	1,194	1,542	1,200	1,500
5127 Health Care Savings	19,776	22,054	11,300	13,200
5130 Cafeteria Plan Benefits	124,403	113,368	172,500	202,300
5133 Health or Fitness Program	150	258	-	-
5141 Unemployment Compensation	-	3,302	-	-
5159 Project Benefits (Contra-Account)	(32,480)	(13,899)	-	-
TOTAL	189,561	204,809	272,400	328,300
OPERATING EXPENSES				
5200 Office Supplies	274	177	400	400
5201 Computer Supplies	380	259	100	300
5203 Paper, Stationery and Forms	94	184	100	200
5205 Safety & Training Materials	132	24	200	400
5212 Motor Fuel	3,832	5,109	4,800	4,000
5218 Uniforms	853	990	900	1,000
5219 Other Miscellaneous Supplies	126	61	-	-
5240 Small Tools	255	308	500	400
5241 Small Equipment	1,046	-	2,600	2,600
5242 Survey Equipment and Supplies	2,192	710	5,900	5,900
5303 Engineering Services	10,000	-	22,500	25,600
5320 Data Services	2,122	2,108	4,300	2,200
5321 Telephone	1,774	1,796	2,400	2,400

City of Duluth Minnesota - 2024 Budget

Engineering

535-500-1930

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

Expense Detail	2021 Actual	2022 Actual	2023 Budget	2024 Proposed
5322 Postage	-	-	100	200
5331 Training Expenses	2,398	3,746	5,400	5,300
5335 Mileage Reimbursement	1,873	1,404	2,300	1,500
5355 Printing and Copying	294	180	600	300
5356 Copier, Printer Lease & Splies	100	357	2,100	300
5404 Equipment Maintenance Repair	1,107	127	2,000	2,000
5409 Fleet Services	4,438	2,637	4,900	4,800
5414 Software Lic & Mtc Agreements	13,701	19,476	14,000	17,100
5433 Dues and Subscriptions	128	132	300	5,700
5435 Books and Pamphlets	10	10	-	-
5438 Licenses	-	172	-	100
5441 Other Services and Charges	7,697	6,758	26,800	37,200
5486 One Call system	3,478	3,015	4,500	4,500
Interfund Transfers Out To Special				
5700 Revenue Funds	-	184	-	-
TOTAL	58,304	49,924	107,700	124,400
1930 TOTAL - ENGINEERING	751,601	771,947	944,300	1,171,700

City of Duluth Minnesota - 2024 Budget

Customer Service

535-500-1940

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

Expense Detail	2021 Actual	2022 Actual	2023 Budget	2024 Proposed
PERSONAL SERVICES				
5100 Permanent Employees - Regular	177,686	160,522	135,800	176,000
5101 Permanent Employees - Overtime	598	849	700	800
5118 Meal Allowance	7	2	-	-
TOTAL	178,291	161,373	136,500	176,800
EMPLOYEE BENEFITS				
5121 P.E.R.A.	13,023	11,983	10,000	13,000
5122 F.I.C.A. Social Security	10,449	9,430	8,500	11,000
5123 F.I.C.A. Medicare	2,443	2,205	2,000	2,600
5125 Dental Insurance	1,107	971	800	1,000
5126 Life Insurance	571	657	300	500
5127 Health Care Savings	6,815	3,945	2,400	3,200
5130 Cafeteria Plan Benefits	50,428	45,858	38,800	56,700
5133 Health or Fitness Program	36	12	-	-
TOTAL	84,872	75,061	62,800	88,000
OPERATING EXPENSES				
5200 Office Supplies	160	220	600	600
5201 Computer Supplies	861	6	400	400
5218 Uniforms	25	-	-	-
5241 Small Equipment	65	652	800	800
5310 Contract Services	14,201	13,639	25,200	16,200
5320 Data Services	77	92	100	200
5321 Telephone	228	234	200	400
5322 Postage	26,153	28,674	28,900	28,900
5331 Training Expense	463	377	2,200	3,000
5339 Armored Pickup	1,592	1,953	3,000	-
5355 Printing & Copying	-	321	200	300
5356 Copier, Printer Lease & Spplies	112	369	300	500
5404 Equipment Repair & Maintenance	89	92	-	100
5427 Credit Card Commission	16,758	22,822	44,600	56,000
5432 Uncollectible Accounts	(8,522)	13,024	4,900	4,900
5441 Other Services & Charges	106	71	500	100
TOTAL	52,368	82,546	111,900	112,400
1940 TOTAL - CUSTOMER SERVICES	315,531	318,980	311,200	377,200

City of Duluth Minnesota - 2024 Budget

Utility Operations

535-500-1945

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

Expense Detail	2021 Actual	2022 Actual	2023 Budget	2024 Proposed
PERSONAL SERVICES				
5100 Permanent Employees - Regular	912,619	852,721	1,085,100	967,600
5101 Permanent Employees - Overtime	46,122	42,447	62,500	60,000
5103 Other Wages	10,983	13,383	30,700	34,600
5111 Long-Term Disability Wages	320	94	-	-
5118 Meal Allowance	625	923	1,800	1,800
TOTAL	970,669	909,568	1,180,100	1,064,000
EMPLOYEE BENEFITS				
5121 P.E.R.A.	71,518	63,899	84,700	76,200
5122 F.I.C.A. Social Security	57,776	54,114	73,100	66,900
5123 F.I.C.A. Medicare	13,512	12,655	17,100	15,400
5125 Dental Insurance	5,512	4,876	6,400	5,600
5126 Life Insurance	2,829	3,333	2,900	2,600
5127 Health Care Savings	18,782	19,535	22,800	21,300
5130 Cafeteria Plan Benefits	277,159	243,491	381,600	367,700
5141 Unemployment Compensation	-	630	-	-
TOTAL	447,088	402,533	588,600	555,700
OPERATING EXPENSES				
5200 Office Supplies	721	1,296	1,300	1,300
5201 Computer Supplies/Software	407	170	600	600
5205 Safety & Training Materials	4,505	1,946	4,600	4,600
5210 Plant Operating Supplies	19,698	13,021	15,000	16,100
5212 Motor Fuels	29,346	47,034	58,300	61,000
5218 Uniforms	4,946	6,496	8,600	7,900
5219 Other Miscellaneous Supplies	1,694	2,612	2,000	3,000
5220 Repair and Maintenance Supplies	4,894	1,642	7,000	7,000
5222 Blacktop	7,183	16,443	18,500	10,400
5224 Gravel and Other Maintenance Materials	39,743	47,888	58,000	37,600
5227 Utility Maintenance Supplies	63,743	90,299	152,800	241,300
5240 Small Tools	2,872	13,313	4,600	5,500
5241 Small Equipment	836	2,580	6,000	8,500

City of Duluth Minnesota - 2024 Budget

Utility Operations

535-500-1945

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

Expense Detail	2021 Actual	2022 Actual	2023 Budget	2024 Proposed
5310 Contract Services	4,781	1,004	9,600	25,000
5320 Data Services	2,702	3,094	2,800	3,400
5321 Telephone	1,084	1,345	1,200	1,400
5331 Training Expense	2,604	2,903	4,500	5,500
5333 Freight and Delivery Charges	687	1,197	1,000	1,500
5335 Mileage Reimbursement	3,484	2,135	4,000	4,000
5355 Printing & Copying	6	18	9,000	9,000
5356 Copier, Printer Lease & Supplies	35	-	600	600
5384 Refuse Disposal	31,905	17,863	13,000	23,500
5404 Equipment/Maintenance Repair	4,176	425	6,100	6,100
5409 Fleet Services	89,000	120,909	106,100	113,000
5414 Software Lic & Mtc Agreements	3,301	1,250	1,300	1,300
5415 Vehicle/Equip Rent	2,485	4,997	10,500	10,500
5433 Dues and Subscriptions	6,790	2,510	2,500	3,500
5441 Other Services & Charges	3,779	1,344	4,000	34,000
5450 Laundry	2,917	3,346	4,400	4,400
5700 Transfer to General Fund	473,790	491,500	491,500	-
TOTAL	814,114	900,580	1,009,400	651,500
1945 TOTAL - UTILITY OPERATIONS	2,231,871	2,212,681	2,778,100	2,271,200

City of Duluth Minnesota - 2024 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	2021 Actual	2022 Actual	2023 Budget	2024 Proposed
REVENUE				
Operating	8,169,988	10,765,444	12,491,700	10,996,700
Non-Operating	(5,722)	8,095,328	63,000	-
	8,164,266	18,860,772	12,554,700	10,996,700
EXPENSES				
Supplies	3,415,856	5,686,409	6,990,500	4,527,100
Other Services and Charges	3,541,195	3,763,786	3,837,300	4,418,800
Depreciation	1,581,712	1,631,470	1,800,000	1,800,000
Miscellaneous	650,910	716,416	733,700	820,900
Interfund Transfers	154,492	164,600	223,200	210,000
	9,344,165	11,962,681	13,584,700	11,776,800
ESTIMATED OPERATING INCOME/(LOSS)	(1,179,899)	6,898,091	(1,030,000)	(780,100)
Other Sources of Cash	3,308,042	1,726,218	1,781,600	5,981,500
Other Uses of Cash	(5,819,938)	(8,145,917)	(3,675,000)	(3,380,000)
Increase (Decrease) in Cash	(3,691,795)	478,392	(2,923,400)	1,821,400

City of Duluth Minnesota - 2024 Budget

Steam Utility Fund Estimated Cash Balance

OPERATING FUND	2023 Budget	2023 Projected	2024 Proposed
ESTIMATED OPERATING INCOME (LOSS)	(1,030,000)	(916,200)	(780,100)
<u>Other Sources of Cash</u>			
Bond Issuance	-	-	4,200,000
Depreciation and Amortization	1,781,600	1,648,400	1,781,500
Due from Other Funds	-	39,429	-
Total Other Sources of Cash	1,781,600	1,687,829	5,981,500
<u>Other Uses of Cash</u>			
Due to Other Funds	-	73,155	-
Capital Improvements	1,700,000	2,455,000	2,220,000
Capital Improvements - Bond Financing	-	77,700	-
Capital Improvements - Revenue Financing	845,000	-	-
Bond Principal Payments	1,130,000	1,130,000	1,160,000
Total Other Uses of Cash	3,675,000	3,735,855	3,380,000
INCREASE (DECREASE) IN CASH	(2,923,400)	(2,964,226)	1,821,400
ESTIMATED UNRESTRICTED CASH AND DEBT SERVICE CASH-BEGINNING	659,431	659,431	(2,304,795)
ESTIMATED UNRESTRICTED CASH AND DEBT SERVICE CASH-ENDING	(2,263,969)	(2,304,795)	(483,395)

City of Duluth Minnesota - 2024 Budget

Steam Utility Fund

540

Revenue Detail	2021 Actual	2022 Actual	2023 Budget	2024 Proposed
OPERATING REVENUES:				
4654 Other Reimbursements	-	36,909	-	-
4802 Interest Earned on Customer Accts	16,082	8,515	12,000	9,000
4809 Misc Non-Operating Income	8,460	14,432	9,600	12,000
4840 Energy Charge	3,243,332	5,208,256	6,580,000	5,090,700
4842 Capacity Charge	4,137,110	4,397,117	4,996,000	5,312,000
4843 Steam Repair - Labor	3,640	8,056	4,200	12,000
4844 Steam Repair - Materials	1,283	5,247	6,000	12,000
4845 Hot Water Sales	294,549	486,669	401,200	138,500
4846 Chilled Water Capacity Charge	177,475	198,253	198,300	117,400
4847 Chilled Water Energy Charge	113,874	228,266	100,800	66,800
4858 Infrastructure Charge	174,183	173,724	183,600	226,300
TOTAL OPERATING REVENUES	8,169,988	10,765,444	12,491,700	10,996,700
MISCELLANEOUS REVENUES:				
4220 Minnesota Grants - Capital	-	8,039,082	-	-
4601 Earnings on Investments	(65,239)	(7,145)	-	-
4855 DECC Capacity Charge	59,517	63,391	63,000	-
TOTAL MISCELLANEOUS REVENUES	(5,722)	8,095,328	63,000	-
TOTAL REVENUE	8,164,266	18,860,772	12,554,700	10,996,700

City of Duluth Minnesota - 2024 Budget

Steam Utility Fund

540

Expense Detail by Division	2021 Actual	2022 Actual	2023 Budget	2024 Proposed
1490 Production	3,428,755	5,710,065	7,052,700	5,204,300
1491 Chiller Production	318,562	69,814	63,000	41,200
1492 Production Maintenance	204,186	157,432	270,000	229,800
1493 Transmission & Distribution	70,436	312,222	360,000	283,000
1494 Customer Accounting	-	40,000	6,000	6,000
1495 Administration & General	4,970,309	5,347,802	5,537,600	5,582,700
1497 Hot Water	16,622	16,196	15,600	21,000
1499 Debt Service & Capital	335,295	309,150	279,800	408,800
TOTAL EXPENSES	9,344,165	11,962,681	13,584,700	11,776,800

City of Duluth Minnesota - 2024 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	2021 Actual	2022 Actual	2023 Budget	2024 Proposed
5216 Chemicals	53,192	64,476	78,000	53,000
5220 Repair and Mtc Supplies	2,160	3,430	-	-
5381 Electricity	73,976	110,491	140,000	103,000
5382 Water, Gas and Sewer	192,424	221,276	240,000	240,000
5383 Natural Gas	2,973,706	5,224,587	6,258,300	4,055,000
5384 Refuse Disposal	2,243	2,173	-	-
5385 Oil	6,663	14,880	30,300	34,400
5387 Coal	116,325	63,051	292,700	98,400
5388 Ash Handling	8,066	1,251	13,400	12,900
5391 Purchased Hot Water	-	4,450	-	607,600
1490 TOTAL - PRODUCTION	3,428,755	5,710,065	7,052,700	5,204,300

City of Duluth Minnesota - 2024 Budget

Chiller Production

540-1491

Records the variable cost of producing and distributing chilled water.

Expense Detail	2021	2022	2023	2024
	Actual	Actual	Budget	Proposed
5216 Chemicals	479	(56)	7,500	8,000
5220 Repair & Mntc Supplies	75,207	7,878	6,600	5,500
5310 Contract Services	216,303	19,537	18,500	11,000
5381 Electricity	21,838	35,297	25,900	12,300
5382 Water, Gas & Sewer	4,735	7,158	4,500	4,400
1491 TOTAL - PRODUCTION	318,562	69,814	63,000	41,200

City of Duluth Minnesota - 2024 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	2021	2022	2023	2024
	Actual	Actual	Budget	Proposed
5205 Safety Equipment & Supplies	1,143	2,687	6,000	4,800
5220 Repair Materials & Supplies	170,979	138,535	156,000	141,000
5310 Contract Services	32,064	16,210	108,000	84,000
1492 TOTAL - PRODUCTION MAINTENANCE	204,186	157,432	270,000	229,800

City of Duluth Minnesota - 2024 Budget

Transmission & Distribution

540-1493

Provides the materials, supplies, and contractual services when required for the operation of the distribution system, involving ten miles of line, 105 manholes, and 230 services.

Expense Detail	2021	2022	2023	2024
	Actual	Actual	Budget	Proposed
5220 Repair Materials & Supplies	21,207	180,539	180,000	156,000
5310 Contract Services	47,649	131,231	180,000	127,000
5409 Fleet Services Charges	1,580	452	-	-
1493 TOTAL - TRANSMISSIONS & DISTRIBUTION	70,436	312,222	360,000	283,000

City of Duluth Minnesota - 2024 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

	2021 Actual	2022 Actual	2023 Budget	2024 Proposed
5432 Uncollectible Accounts	-	40,000	6,000	6,000
1494 TOTAL - CUSTOMER ACCOUNTING	-	40,000	6,000	6,000

City of Duluth Minnesota - 2024 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	2021 Actual	2022 Actual	2023 Budget	2024 Proposed
5200 Office Supplies	1,458	3,893	4,200	2,400
5301 Audit Fees	2,706	1,996	2,800	2,500
5304 Legal Services	300	-	-	-
5307 Management Contract	3,054,778	3,299,787	3,204,000	3,323,500
5319 Other Professional Services	3,144	6,220	9,100	4,000
5321 Telephone Service	4,385	5,370	6,000	6,000
5322 Postage	1,172	1,298	1,300	1,300
5331 Travel/Training	-	-	1,200	1,200
5340 Advertising & Promotion	5,630	9,635	6,000	2,300
5361 General Liability Boiler Insurance	55,530	114,166	134,900	111,800
5384 Refuse Disposal	-	-	2,300	2,300
5415 Vehicle/Equip Rent (Short-term)	5,273	9,802	6,000	3,000
5420 Depreciation	1,581,712	1,631,470	1,800,000	1,800,000
5433 Dues & Subscription	1,811	7,205	4,800	6,000
5438 Licenses Operating	34,538	25,077	35,300	25,700
5441 Other Services & Charges	10,180	13,211	31,100	14,400
5443 Board & Meeting Expenses	-	872	900	1,800
5480 Payment in Lieu of Taxes	154,492	164,600	223,200	210,000
5493 Cost Allocation	53,200	53,200	64,500	64,500
1495 TOTAL - ADMINISTRATION & GENERAL	4,970,309	5,347,802	5,537,600	5,582,700

City of Duluth Minnesota - 2024 Budget

Hot Water

540-1497

Expense Detail	2021 Actual	2022 Actual	2023 Budget	2024 Proposed
5216 Chemicals	-	(2,611)	-	3,000
5220 Repair & Maintenance Supplies	-	-	1,200	-
5310 Contract Services	-	-	1,200	-
5381 Electricity	15,979	18,164	13,200	18,000
5441 Other Services & Charges	643	643	-	-
1497 TOTAL - HOT WATER	16,622	16,196	15,600	21,000

City of Duluth Minnesota - 2024 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	2021 Actual	2022 Actual	2023 Budget	2024 Proposed
OPERATING EXPENSES				
5611 Bond Interest	348,899	326,347	297,200	267,000
5612 Other Debt Interest	-	-	-	160,300
5620 Fiscal Agents Fee	1,425	1,237	1,000	-
5622 Bond Amortization	(15,029)	(18,434)	(18,400)	(18,500)
TOTAL	335,295	309,150	279,800	408,800
NON-OPERATING EXPENSES				
5530 Capital Improvements	269,660	597,633	1,700,000	2,220,000
5530 Capital Improvements - Bond Financing	1,775,037	530,618	-	-
Capital Improvements - Revenue				
5530 Financing	1,645,810	1,503,264	845,000	-
TOTAL	3,690,507	2,631,515	2,545,000	2,220,000
1499 TOTAL - DEBT SERVICE & CAPITAL	4,025,802	2,940,665	2,824,800	2,628,800

City of Duluth Minnesota - 2024 Budget

Internal Service Funds

Funds

Self-Insurance - Workers' Compensation
 Self-Insurance - Liability
 Medical Health Fund
 Dental Health Fund
 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.

	2021 Actual	2022 Actual	2023 Budget	2024 Proposed
FUND BALANCE - JANUARY 1	7,738,820	9,630,070	12,795,174	10,015,392
REVENUES				
Participation from Other Funds	31,196,060	31,533,938	32,827,538	34,257,594
Charges for Services	4,029,079	4,887,186	5,162,500	5,325,800
Miscellaneous	5,903,531	5,271,662	4,172,653	4,401,167
TOTAL REVENUES	41,128,670	41,692,786	42,162,691	43,984,561
EXPENSES				
Personal Services	2,592,571	3,363,628	3,559,063	3,933,200
Other Expenditures	5,274,710	5,409,578	5,560,466	5,453,975
Claims	31,370,139	29,754,477	35,822,944	34,736,162
TOTAL EXPENSES	39,237,420	38,527,683	44,942,473	44,123,337
FUND BALANCE - DECEMBER 31	9,630,070	12,795,174	10,015,392	9,876,616

City of Duluth Minnesota - 2024 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.

	2021 Actual	2022 Actual	2023 Budget	2024 Proposed
FUND BALANCE - JANUARY 1	(1,679,693)	(1,254,839)	279,826	360,026
REVENUES				
Transfer from City Funds				
- General	1,900,000	2,736,000	2,100,000	2,075,500
- Public Utility	186,320	236,100	251,900	270,100
Other Reimbursements	51,861	787,070	140,200	59,200
TOTAL REVENUES	2,138,181	3,759,170	2,492,100	2,404,800
EXPENSES				
Personal Services	720,899	1,167,717	1,317,200	1,574,200
Claims: Workers' Compensation	320,804	324,514	399,700	310,800
Other Services and Charges	671,624	732,274	695,000	607,500
TOTAL EXPENSES	1,713,327	2,224,505	2,411,900	2,492,500
FUND BALANCE - DECEMBER 31	(1,254,839)	279,826	360,026	272,326
BUDGETED FTE'S				
1100 Safety & Training Officer	1	1	1	1

City of Duluth Minnesota - 2024 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.

	2021 Actual	2022 Actual	2023 Budget	2024 Proposed
FUND BALANCE - JANUARY 1	984,857	797,052	802,005	349,905
REVENUES				
Transfer from City Funds				
- General	540,000	500,000	300,000	500,000
- Public Utility	230,000	180,100	170,600	136,600
- Duluth Steam	46,714	43,669	43,700	31,000
Duluth Airport	94,304	73,590	73,600	90,600
DEDA	35,628	30,941	31,900	7,400
Other Reimbursements	98,149	(16,601)	-	-
TOTAL REVENUES	1,044,795	811,699	619,800	765,600
EXPENSES				
Claims: Liability	581,882	(80,138)	328,200	131,100
Property/Boiler Insurance	323,071	331,003	343,500	352,900
Other Services and Charges	327,647	555,881	400,200	338,800
TOTAL EXPENSES	1,232,600	806,746	1,071,900	822,800
FUND BALANCE - DECEMBER 31	797,052	802,005	349,905	292,705

City of Duluth Minnesota - 2024 Budget

Medical Health Fund

630

Accounts for health care activities of the City's Joint Powers Enterprise self-insurance plan. Health care costs for retired and active employees of the City and participating City authorities are paid from this fund. The fund is financed by employer and employee premiums as specified in the various collective bargaining agreements. Plan oversight, including premium rate setting, is provided by the Joint Powers Enterprise Board of Trustees.

	2021 Actual	2022 Actual	2023 Budget	2024 Proposed
FUND BALANCE - JANUARY 1	8,894,280	10,240,361	11,780,657	9,369,151
REVENUES				
City Employer/Employee Premium	27,201,504	26,767,023	28,856,118	30,146,674
Sub-Group Employer/Employee Premium	2,243,562	2,509,891	3,040,116	3,349,630
Miscellaneous	3,376,752	1,804,025	925,413	925,413
TOTAL REVENUES	32,821,818	31,080,939	32,821,647	34,421,717
EXPENSES				
Personal Services	390,113	399,866	409,863	401,500
Claims	29,554,009	28,560,696	34,070,999	33,270,217
Other Services and Charges	1,531,615	580,081	752,291	750,000
TOTAL EXPENSES	31,475,737	29,540,643	35,233,153	34,421,717
FUND BALANCE - DECEMBER 31	10,240,361	11,780,657	9,369,151	9,369,151

City of Duluth Minnesota - 2024 Budget

Dental Health Fund

633

To account for the collection of premiums and the payment of dental costs for employees and retirees of the City of Duluth and various outside agencies.

	2021 Actual	2022 Actual	2023 Budget	2024 Proposed
FUND BALANCE - JANUARY 1	445,452	507,950	553,479	529,503
REVENUES				
City Employer/Employee Premiums	961,590	966,515	999,720	999,720
Sub-Group Employer/Employee Premiums	83,413	101,914	66,924	66,924
Miscellaneous	(1,077)	(4,947)	-	-
TOTAL REVENUES	1,043,926	1,063,482	1,066,644	1,066,644
EXPENSES				
Claims	913,444	949,405	1,024,045	1,024,045
Other Services and Charges	67,984	68,548	66,575	66,575
TOTAL EXPENSES	981,428	1,017,953	1,090,620	1,090,620
FUND BALANCE - DECEMBER 31	507,950	553,479	529,503	505,527

City of Duluth Minnesota - 2024 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.

	2021 Actual	2022 Actual	2023 Budget	2024 Proposed
FUND BALANCE - JANUARY 1	(906,076)	(660,454)	(620,793)	(593,193)
REVENUES				
SALES & SERVICES (BY ACCOUNT):				
Fuel Sales	922,774	1,460,937	1,580,800	1,502,600
Fleet Repair Part Sales, Fleet Parts	795,105	868,385	751,100	873,400
Fleet Repair Part Sales, Sublet Part Sales	298,407	347,114	388,100	374,300
Fleet Repair Part Sales, Fleet Repair				
Services Other Cost	3,294	11,586	3,000	8,000
Fleet Repair Services, Fleet Labor	1,752,155	1,904,092	1,874,000	1,965,400
Fleet Repair Services, Sublet Labor	257,344	295,072	315,000	350,000
Fleet Fixed Costs	-	-	250,500	252,100
TOTAL SALES & SERVICES	4,029,079	4,887,186	5,162,500	5,325,800
SALES & SERVICES (BY FUND):				
General Fund	3,102,014	3,777,286	3,984,200	4,145,300
Parks Fund	5,239	7,444	6,600	9,600
Special Projects Fund	6,303	3,943	-	-
Parking Fund	6,923	7,998	6,900	12,900
Water and Gas	558,258	635,255	697,600	681,300
Sewer	173,657	243,464	229,200	242,400
Stormwater	126,616	175,689	174,100	182,800
Steam	1,580	452	-	-
Street Light Utility	48,489	35,655	63,900	51,500
TOTAL SALES & SERVICES	4,029,079	4,887,186	5,162,500	5,325,800
Other Revenue	50,871	90,311	-	-
TOTAL REVENUES	4,079,950	4,977,497	5,162,500	5,325,800
EXPENSES				
Personal Services	1,098,200	1,186,006	1,210,000	1,295,900
Benefits	383,359	610,039	622,000	661,600
Other Expenses	2,352,769	3,141,791	3,302,900	3,338,200
TOTAL EXPENSES	3,834,328	4,937,836	5,134,900	5,295,700
FUND BALANCE - DECEMBER 31	(660,454)	(620,793)	(593,193)	(563,093)

City of Duluth Minnesota - 2024 Budget

Fleet Services - Personnel Summary

660

	2021 Actual	2022 Actual	2023 Budget	2024 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	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	1.00
25 Vehicle Maintenance Technician	1.00	1.00	1.00	1.00
24 Fleet Services Inventory Tech I	1.00	1.00	1.00	1.00
22 Maintenance Worker	1.00	-	-	-
Division Total	18.20	17.20	17.20	17.20

City of Duluth Minnesota - 2024 Budget

Fleet Services - Expense Detail

660

	2021 Actual	2022 Actual	2023 Budget	2024 Proposed
PERSONAL SERVICES				
5100 Permanent Employees - Regular	1,086,901	1,184,163	1,200,000	1,285,900
5101 Permanent Employees - Overtime	11,269	1,844	10,000	10,000
5118 Meal Allowance	30	120	-	-
TOTAL	1,098,200	1,186,126	1,210,000	1,295,900
5121 P.E.R.A.	80,414	151,676	89,300	95,300
5121 P.E.R.A., GASB 68	(122,974)	-	-	-
5122 F.I.C.A. Social Security	65,573	71,076	75,000	80,300
5123 F.I.C.A. Medicare	15,336	16,623	17,500	18,800
5125 Dental Insurance	6,448	6,745	6,800	6,800
5126 Life Insurance	4,811	6,519	3,100	3,100
5127 Health Care Savings Plan	22,517	28,083	25,200	26,600
5130 Cafeteria Plan Benefits	311,234	329,076	405,100	430,700
5133 Health or Fitness Program	-	120	-	-
TOTAL	383,359	609,919	622,000	661,600
OTHER EXPENSES				
5200 Office Supplies	782	795	1,000	1,000
5201 Computer Supplies/Software	-	25	-	-
5205 Safety & Training Materials	1,931	3,075	5,000	5,000
5210 Plant/Operating Supplies	9,386	15,767	20,000	28,000
5211 Cleaning/Janitorial Supplies	151	-	-	-
5212 Motor Fuel	926,286	1,429,402	1,546,700	1,471,000
5215 Shop Materials	16,300	11,527	17,500	17,500
5218 Uniforms	400	1,282	400	500
5221 Equipment Repair Supplies	847,727	1,033,646	1,050,000	1,150,000
5240 Small Tools	8,818	6,110	8,000	8,000
5319 Other Professional Services	-	37	-	-
5320 Data Services	8,439	5,340	9,300	6,000
5321 Telephone	740	882	1,100	1,600
5331 Travel/Training	4,212	5,386	7,500	7,500
5335 Local Mileage Reimbursement	-	5	100	100
5356 Copier, Printer Lease & Supplies	1,821	1,298	3,100	2,600
5381 Electricity	18,517	14,269	20,900	20,000
5382 Water, Gas and Sewer	17,884	25,719	25,000	27,000
5384 Refuse Disposal	987	1,036	1,500	1,500

City of Duluth Minnesota - 2024 Budget

Fleet Services - Expense Detail

660

	2021 Actual	2022 Actual	2023 Budget	2024 Proposed
5401 Building Structure Repair	624	-	-	-
5404 Equipment Repair & Maintenance	244,520	329,272	315,000	350,000
5414 Software Licenses & Maintenance	15,604	20,492	31,000	26,000
5420 Depreciation	61,101	55,955	58,600	28,700
5438 Licenses	1,408	2,466	3,000	8,000
5441 Other Services and Charges	11,853	23,807	20,000	22,000
5450 Laundry	7,078	7,998	12,000	10,000
5493 Cost Allocation Charges	146,200	146,200	146,200	146,200
TOTAL	2,352,769	3,141,791	3,302,900	3,338,200
 TOTAL EXPENSES	 3,834,328	 4,937,836	 5,134,900	 5,295,700