

CITY OF DULUTH



1914

Woodland Pump Station



2025



**Public Works & Utilities Department
2025 Annual Report**

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OFFICERS OF THE DEPARTMENT

Title	Name
Mayor	Roger Reinert
City Administrator	Matt Staehling
Director, Public Works & Utilities	Jim Benning
City Engineer	Cindy Voigt
Chief Engineer, Transportation	Cari Pedersen
Chief Engineer, Utilities	Howard Smith
Manager, Customer Service	John Upton
Manager, Street Maintenance	Chad Bednar
Manager, Utility Operations	Greg Guerrero
Executive Assistant	Leanna Gilbert
Public Works & Utilities Analyst	Chris Ostern
Public Works & Utilities Analyst	Kerry Venier
Financial Analyst	Angie Hassett

City Council Public Works & Utilities Committee
Councilor Mike Mayou/Councilor Deb Deluca

Duluth Public Utilities Commission
Carrie Ryan, President
Derek Medved, Vice President
Andrea Crouse
Brad Scott
Councilor Wendy Durrwachter
Councilor Mike Mayou/Councilor Deb Deluca
Councilor Terese Tomanek

2025 Public Works & Utilities Department Personnel

Total Budgeted FTEs: 266

Division	FTEs
Director's Office	7
Utility General Expense	7
Customer Service Manager	1
Customer Accounts	19
Service	34
Engineering Front Office	10
Transportation Engineering	10
Moveable Bridges	6
Street Lighting	5
Utility Engineering	25
Street Maintenance Administration	2
Street Maintenance East District	22
Street Maintenance West District	20
Utility Operations Manager	1
Operations	18
Maintenance	19
Construction/Repair	32
Natural Gas	15
Water Treatment & Pumping	13

Water

**Water Utility
Statement of Net Income
For The Year Ended December 31, 2024 and 2025
(Unaudited)**

Operating Revenue	2024	2025
Metered Water Sales	\$ 17,983,086	\$ 19,499,907
Other	\$ 556,007	\$ 533,154
Total Operating Revenue	\$ 18,539,093	\$ 20,033,061
Operating Expense	2024	2025
Director's Office	\$ 329,348	\$ 185,313
Capital Related Expenses	\$ 1,984,298	\$ 2,234,898
Utility General Expense	\$ 2,887,026	\$ 3,051,618
Engineering	\$ 763,096	\$ 927,017
Utility Operations	\$ 3,756,014	\$ 4,462,411
Water Treatment and Pumping	\$ 3,961,911	\$ 4,486,788
Compliance	\$ -	\$ 218,401.00
Customer Service	\$ 1,831,381	\$ 1,835,357
Total Operating Expense	\$ (15,513,074)	\$ (17,401,803)
Operating Income	\$ 3,026,019	\$ 2,631,258
Other Revenue	2024	2025
Contributed Capital	\$ 5,325,063	\$ 16,028,458
Gain or Loss on the Sale of Fixed Assets	\$ (4,248)	\$ 8,566
Transfer from Other Funds:		
Administrative Billing Fee	\$ 135,000	\$ 135,000
Unused ARP Funds	\$ 559,797	\$ -
Intergovernmental	\$ 6,173,243	\$ 20,809,739
Interest Income	\$ 31,010	\$ 79,577
Total Other Revenue	\$ 12,219,865	\$ 37,061,340
Other Expenses and Transfers	2024	2025
Other Service Operations	\$ 7,298,125	\$ 20,030,414
Transfer to Other Funds:		
Non-Capital Improvements	\$ 180,000	\$ 180,000
Reimbursement for MIS Programmer	\$ 57,500	\$ 64,600
Janitor Positions	\$ 36,395	\$ 40,825
Interest on Long Term Debt	\$ 150,319	\$ 152,832
Total Other Expenses and Transfers	\$ (7,722,339)	\$ (20,468,671)
Net Income or Loss	\$ 7,523,545	\$ 19,223,927

**Water Utility
Statement of Net Assets
For The Year Ending December 31, 2024 and 2025
(Unaudited)**

Assets & Deferred Outflows:

Current Assets	2024	2025
Cash	\$ 14,586,536	\$ 17,113,568
Accounts Receivable (Net)	\$ 1,683,089	\$ 1,920,467
Special Assessments	\$ 11,143	\$ 11,144
Due from Other Governments	\$ 5,520,856	\$ 22,471,671
Inventory	\$ 1,738,491	\$ 1,608,977
Prepays	\$ -	
Total Current Assets	\$ 23,540,115	\$ 43,125,827
Utility Plant	2024	2025
In Service	\$ 124,878,917	\$ 149,901,632
Construction	\$ 15,197,787	\$ 15,578,231
Less Accumulated Depreciation	\$ (51,008,536)	\$ (52,730,769)
Total Utility Plant Assets	\$ 89,068,168	\$ 112,749,094
Other Assets	2024	2025
Special Assessments Receivable	\$ 35,715	\$ 30,955
Total Other Assets	\$ 35,715	\$ 30,955
Total Assets	\$ 112,643,998	\$ 155,905,876
Deferred Outflows	2024	2025
Deferred Pension Obligation Outflows	\$ 327,478	\$ 391,619
Deferred OPEB Outflows	\$ 5,864,941	\$ 4,949,424
Total Deferred Outflows	\$ 6,192,419	\$ 5,341,043
Total Assets and Deferred Outflows	\$ 118,836,417	\$ 161,246,919

**Water Utility
Statement of Net Assets
For The Year Ending December 31, 2024 and 2025
(Unaudited)**

Liabilities, Deferred Inflows, & Net Assets:

Current Liabilities	2024	2025
Accounts Payable	\$ 697,599	\$ 430,337
Contracts Payable	\$ 1,404,987	\$ 3,515,447
Notes Payable	\$ 5,834,051	\$ 21,873,909
Due to Other Funds	\$ 20,045	\$ 23,194
Due to Other Governments	\$ 39,225	\$ 44,376
Accrued Interest Payable	\$ 57,492	\$ 68,031
Accrued Salaries Payable	\$ 226,573	\$ 345,858
Vacations Payable	\$ 331,811	\$ 416,900
Unearned Revenue	\$ 78,533	\$ 67,514
Bonds Payable	\$ 255,000	\$ 260,000
Total Current Liabilities (Payable from Current Assets)	\$ 8,945,316	\$ 27,045,566
Long Term Liabilities	2024	2025
Notes Payable	\$ 4,632,000	\$ 9,272,882
Vacations Payable	\$ 44,019	\$ 13,647
Pension Liability	\$ 1,730,029	\$ 1,691,365
OPEB Payable	\$ 3,166,690	\$ 3,805,412
Bonds Payable	\$ 2,665,000	\$ 2,405,000
Less Unamortized Bond Discount or Premium	\$ 22,717	\$ 20,217
Total Long Term Liabilities	\$ 12,260,455	\$ 17,208,523
Total Liabilities	\$ 21,205,771	\$ 44,254,089
Deferred Inflows	2024	2025
Deferred Pension Obligation Inflows	\$ 1,239,499	\$ 1,111,986
Deferred OPEB Inflows	\$ -	\$ 265,770
Total Deferred Inflows	\$ 1,239,499	\$ 1,377,756
Net Assets	2024	2025
Invested in Capital Assets, Net of Related Debt	\$ 75,659,400	\$ 78,917,086
Unrestricted	\$ 20,731,747	\$ 36,697,988
Total Net Assets	\$ 96,391,147	\$ 115,615,074
Total Liabilities, Deferred Inflows, and Net Assets	\$ 118,836,417	\$ 161,246,919

**City of Duluth
Water Utility Bonds and Notes Payable
December 31, 2025**

Water Utility Bonds	Issued	Issue Date	Final Maturity	Principal Outstanding				Principal Outstanding
				12/31/2024	Issued in 2025	Draw Down	Retired	12/31/2025
Revenue and General Obligation	\$ 4,050,000	10/17/2018	2/1/2034	\$ 2,920,000	\$ -	\$ -	\$ 255,000	\$ 2,665,000
Total Water Utility Bonds				\$ 2,920,000	\$ -	\$ -	\$ 255,000	\$ 2,665,000
Water Utility Notes	Issued	Issue Date	Final Maturity	Principal Outstanding				Principal Outstanding
				12/31/2024	Issued in 2025	Draw Down	Retired	12/31/2025
Public Facilities Authority	\$ 1,293,200	9/14/2010	8/20/2025	\$ 93,000	\$ -	\$ -	\$ 93,000	\$ -
Public Facilities Authority	\$ 3,344,131	12/14/2010	8/20/2025	\$ 247,000	\$ -	\$ -	\$ 247,000	\$ -
Public Facilities Authority	\$ 1,221,631	11/29/2011	8/20/2026	\$ 171,000	\$ -	\$ -	\$ 84,000	\$ 87,000
Public Facilities Authority	\$ 4,778,806	3/24/2014	8/20/2029	\$ 1,609,000	\$ -	\$ -	\$ 316,000	\$ 1,293,000
Public Facilities Authority	\$ 3,857,531	1/24/2022	8/20/2042	\$ 3,427,000	\$ -	\$ -	\$ 175,000	\$ 3,252,000
Public Facilities Authority	\$ 2,561,481	12/17/2024	6/30/2027	\$ 2,226,308	\$ 332,259	\$ -	\$ -	\$ 2,558,567
Public Facilities Authority	\$ 1,597,285	12/17/2024	6/30/2027	\$ 1,286,169	\$ 306,459	\$ -	\$ -	\$ 1,592,628
Public Facilities Authority	\$ 1,639,354	12/17/2024	6/30/2027	\$ 1,268,377	\$ 262,811	\$ -	\$ -	\$ 1,531,188
Public Facilities Authority	\$ 1,938,000	12/17/2024	6/30/2027	\$ 138,197	\$ 1,076,028	\$ -	\$ -	\$ 1,214,225
Public Facilities Authority	\$ 8,116,359	2/5/2025	8/20/2044	\$ -	\$ 5,726,241	\$ -	\$ 155,359	\$ 5,570,882
Public Facilities Authority	\$ 1,987,335	7/23/2025	6/30/2027	\$ -	\$ 1,493,457	\$ -	\$ -	\$ 1,493,457
Public Facilities Authority	\$ 3,471,169	7/31/2025	6/30/2027	\$ -	\$ 2,200,862	\$ -	\$ -	\$ 2,200,862
Public Facilities Authority	\$ 2,456,234	7/31/2025	6/30/2027	\$ -	\$ 1,794,366	\$ -	\$ -	\$ 1,794,366
Public Facilities Authority	\$ 4,041,533	7/31/2025	6/30/2027	\$ -	\$ 3,146,349	\$ -	\$ -	\$ 3,146,349
Public Facilities Authority	\$ 6,620,667	7/31/2025	6/30/2027	\$ -	\$ 4,881,035	\$ -	\$ -	\$ 4,881,035
Public Facilities Authority	\$ 704,657	7/31/2025	6/30/2027	\$ -	\$ 531,231	\$ -	\$ -	\$ 531,231
Total Water Utility Notes				\$ 10,466,051	\$ 21,751,098	\$ -	\$ 1,070,359	\$ 31,146,790
Total Water Utility Bonds & Notes				\$ 13,386,051	\$ 21,751,098	\$ -	\$ 1,325,359	\$ 33,811,790

Future Payments:

Year	Principal	Interest	Total
2026	\$ 22,133,908	\$ 212,068	\$ 22,345,976
2027	\$ 1,126,000	\$ 263,571	\$ 1,389,571
2028	\$ 1,143,000	\$ 243,299	\$ 1,386,299
2029	\$ 1,165,000	\$ 222,613	\$ 1,387,613
2030	\$ 856,000	\$ 201,437	\$ 1,057,437
2031	\$ 875,000	\$ 182,891	\$ 1,057,891
2032	\$ 895,000	\$ 163,481	\$ 1,058,481
2033	\$ 914,000	\$ 143,377	\$ 1,057,377
2034	\$ 934,000	\$ 122,579	\$ 1,056,579
2035	\$ 610,000	\$ 106,883	\$ 716,883
2036	\$ 620,000	\$ 96,641	\$ 716,641
2037	\$ 630,000	\$ 86,219	\$ 716,219
2038	\$ 641,000	\$ 75,618	\$ 716,618
2039	\$ 652,000	\$ 64,817	\$ 716,817
2040	\$ 204,882	\$ 53,817	\$ 258,699
2041	\$ 205,000	\$ 42,618	\$ 247,618
2042	\$ 207,000	\$ 31,219	\$ 238,219
2043	\$ -	\$ 19,621	\$ 19,621
2044	\$ -	\$ 9,900	\$ 9,900
Total	\$ 33,811,790	\$ 2,342,669	\$ 36,154,459

Water Fund
Schedule of Fixed Assets
Year Ending December 31, 2025

Fixed Assets	Balance Jan. 1, 2025	Additions	Deductions	Balance Dec. 31, 2025	Accumulated Depreciation	Book Value
Lands and Grounds	\$ 208,963	\$ -	\$ -	\$ 208,963	\$ -	\$ 208,963
Infrastructure	\$ 93,745,469	\$ 24,868,512	\$ -	\$ 118,613,981	\$ 27,869,557	\$ 90,744,424
Buildings and Structures	\$ 22,338,952	\$ -	\$ -	\$ 22,338,952	\$ 17,149,610	\$ 5,189,342
Equipment and Tools	\$ 8,585,533	\$ 299,721	\$ 145,518	\$ 8,739,736	\$ 7,711,602	\$ 1,028,134
Work in Progress	\$ 15,197,787	\$ 25,374,006	\$ 24,993,562	\$ 15,578,231	\$ -	\$ 15,578,231
Total	\$ 140,076,704	\$ 50,542,239	\$ 25,139,080	\$ 165,479,863	\$ 52,730,769	\$ 112,749,094

COMPARATIVE STATEMENT, OPERATING EXPENSE OF ALL STATIONS

Station	Year	Daily Average Gallons Pumped, Initial Supply	Gallons Pumped	K.W.H. Consumed	Electricity
Lakewood	2024	10,811,068	3,946,000,000	6,606,600	\$ 869,416
Lakewood	2025	10,449,671	3,812,130,000	6,497,400	\$ 815,110
Middle	2024	2,947,638	1,075,888,000	1,019,209	\$ 142,823
Middle	2025	2,988,243	1,090,709,000	1,461,364	\$ 171,726
Woodland	2024	1,634,723	596,674,000	1,420,554	\$ 184,593
Woodland	2025	1,427,356	520,985,000	1,356,015	\$ 160,778
West Duluth	2024	1,797,836	656,210,000	186,017	\$ 37,460
West Duluth	2025	1,722,290	628,636,000	186,117	\$ 35,321
Orphanage	2024	231,200	84,388,000	61,422	\$ 11,116
Orphanage	2025	220,123	80,345,000	60,186	\$ 10,930
Highland	2024	1,331,137	485,865,000	407,761	\$ 62,650
Highland	2025	1,364,663	498,102,000	729,753	\$ 61,808
Arlington	2024	1,605,334	585,947,000	882,680	\$ 134,372
Arlington	2025	1,743,462	636,364,000	984,843	\$ 134,419
Lakeside	2024	130,616	47,675,000	59,533	\$ 15,652
Lakeside	2025	134,947	49,256,000	61,865	\$ 15,804
Bay View	2024	393,430	143,602,000	217,801	\$ 38,596
Bay View	2025	402,285	146,834,000	236,635	\$ 39,992
Proctor	2024	366,069	133,615,000	193,466	\$ 35,461
Proctor	2025	373,093	136,179,000	205,355	\$ 36,383
Airport	2024	-	unmetered	6,371	\$ 1,894
Airport	2025	-	unmetered	5,574	\$ 1,561
TOTAL	2024	21,249,051	7,755,864,000	11,061,415	\$ 1,534,034
TOTAL	2025	20,826,133	7,599,540,000	11,785,107	\$ 1,483,831

WATER PLANT STATISTICS	2025	2024	2023	2022	2021	2020	2019
Water Pumped, Million Cubic Feet	509.88	527.51	571.34	474.57	497.48	536.84	600.37
Water Sold, Million Cubic Feet	422.00	405.00	437.04	389.00	386.65	464.23	527.56
General & Distribution Operating Costs including Maintenance (*)	\$ 15,534,052	\$ 13,769,252	\$ 10,590,969	\$ 9,380,116	\$ 7,444,915	\$ 8,183,754	\$ 8,928,974
Cost per 100 Cubic Feet	\$ 3.6811	\$ 3.3998	\$ 2.4233	\$ 2.4113	\$ 1.9255	\$ 1.7629	\$ 1.6925
Interest charges	\$ 152,832	\$ 150,319	\$ 171,655	\$ 188,407	\$ 192,141	\$ 219,220	\$ 245,638
Cost per 100 Cubic Feet	\$ 0.0362	\$ 0.0371	\$ 0.0393	\$ 0.0484	\$ 0.0497	\$ 0.0472	\$ 0.0466
Depreciation charge	\$ 1,867,751	\$ 1,743,822	\$ 1,824,866	\$ 1,820,159	\$ 1,797,168	\$ 1,773,304	\$ 1,752,474
Cost per 100 Cubic Feet	\$ 0.4426	\$ 0.4306	\$ 0.4176	\$ 0.4679	\$ 0.4648	\$ 0.3820	\$ 0.3322
Total Cost per 100 Cubic Feet	\$ 4.1599	\$ 3.8675	\$ 2.8802	\$ 2.9277	\$ 2.4400	\$ 2.1921	\$ 2.0712
Operating revenue	\$ 20,033,061	\$ 18,539,093	\$ 17,438,419	\$ 16,013,881	\$ 15,920,408	\$ 15,099,895	\$ 15,142,720
Revenue per 100 Cubic Feet Sold	\$ 4.7472	\$ 4.5776	\$ 3.9901	\$ 4.1167	\$ 4.1175	\$ 3.2527	\$ 2.8703
Water meters in service	28,776	28,884	28,842	28,775	28,693	28,518	28,324
Water main miles	436.90	434.00	433.30	432.80	432.30	430.30	429.50
Water meters per mile of main	65.86	66.55	66.56	66.49	66.37	66.27	65.95
Hydrants on system	2,823	2,810	2,806	2,793	2,778	2,747	2,738

(*) Depreciation not included

2025 WATER PURIFICATION LAKEWOOD STATION

Month	Total Gallons Treated (Millions)	Average Water Temperature at Treatment Bldg, Degrees F	Ammonia Lbs. Used	Chlorine Lbs. Used	Alum Gal. Used	Fluoride Gal. Used	Turbidity of Effluent NTU
January	329.0	36.8	1,163	9,017	6,618	896	0.012
February	295.6	34.8	997	8,160	6,072	973	0.012
March	313.2	34.7	1,383	8,352	5,844	1,112	0.012
April	281.5	35.2	1,452	12,280	4,859	300	0.014
May	316.1	38.0	1,550	8,285	5,286	845	0.020
June	321.9	43.4	1,799	8,748	6,578	1,132	0.024
July	361.3	50.8	2,622	10,082	7,675	1,283	0.027
August	374.6	55.1	2,771	10,603	9,335	1,331	0.026
September	323.2	53.3	2,489	9,292	8,525	1,118	0.010
October	321.0	52.4	2,460	8,866	8,756	1,078	0.010
November	280.0	43.9	2,167	7,774	5,956	1,077	0.010
December	296.8	38.2	1,965	7,754	5,848	1,031	0.008
TOTAL	3,814.2	N/A	22,818	109,213	81,352	12,176	N/A
Average/Month	317.9	43.1	1,902	9,101	6,779	1,015	0.015

2025 LAKE SUPERIOR RAW WATER AND DULUTH FINISHED WATER (LABORATORY ANALYSES)

Milligrams per Liter (except pH, Specific Conductance, and Turbidity)

ANALYSIS	RAW AVERAGE	FINISHED AVERAGE
Dissolved Oxygen, ppm	11.9	12.5
pH	7.9	9.2
Monthly Specific Conductance, Micromhos/cm	107.5	135.5
Alkalinity, ppm CaCO ₃	43	50
Sulfates, ppm	3.3	10.8
Fluoride, ppm	0.06	0.92
Turbidity, NTU	N/A	0.016
Total Dissolved Solids, ppm	N/A	62
Hardness, ppm CaCO ₃	N/A	44
Chlorine, Total, ppm Cl ₂	N/A	2.04
Monochloramine, ppm Cl ₂	N/A	1.92
Ammonia, Free, ppm NH ₃ -N	N/A	0.028
Ammonia, Total, ppm NH ₃ -N	N/A	0.395

BACTERIOLOGICAL DATA 2025

Month	Raw Water Intake Samples	Distribution Samples	Positive Samples
January	15	91	0
February	13	91	0
March	17	91	0
April	18	92	0
May	15	92	0
June	15	91	0
July	15	92	0
August	14	91	0
September	17	92	0
October	17	91	0
November	13	91	0
December	16	91	0
TOTAL	185	1,096	0
Average for Month	15.4	91.3	0

LENGTH OF WATER MAINS IN FEET

Diameter Inches	Cast Iron	Ductile Iron	Steel	Copper	Polyvinyl Chloride	High Density Polyethylene	Total	Valves	Vaults	
1	0	0	0	770	0	38	808	5	0	
1 1/4	0	0	0	24	0	0	24	2	0	
2	0	0	0	2,587	0	22,729	25,316	100	0	
3	1,350	0	0	0	0	0	1,350	10	0	
4	10,912	2,850	0	0	0	253	14,015	54	0	
6	943,061	145,472	569	0	1,729	13,858	1,104,689	2,437	0	
8	69,203	102,171	458	0	294	207,412	379,538	994	5	
10	154,575	52,752	5,961	0	0	35,218	248,506	437	7	
12	150,798	44,205	1,904	0	0	39,406	236,313	445	11	
14	0	0	0	0	0	2,400	2,400	0	0	
16	72,179	23,971	10,920	0	0	2,673	109,743	137	1	
18	1,390	435	0	0	0	2,092	3,917	5	0	
20	14,300	1,766	29,177	0	0	14,052	59,295	113	4	
24	8,440	6,583	55	0	0	6,385	21,463	34	1	
30	0	0	2,147	0	0	0	2,147	2	0	
36	25,069	11,722	11,362	0	0	0	48,153	35	3	
42	181	0	49,209	0	0	0	49,390	5	0	
Totals	1,451,458	391,927	111,762	3,381	2,023	346,516	2,307,067	4,815	32	
Total Miles:							436.9			
Change from 2024:								2.9	72	0

Notes: Pipe and valves in hydrant branches are not included in the above table.
 Air valves, valves without gates and valves inside pump stations are not included.
 All Main and Hydrant information provided from Geographic Information System.

HYDRANTS AND BRANCHES

In Service Date	Total Hydrants	Valves on Branches	Lineal Feet Main to Hydt.
12/31/2024	2,810	2,799	44,117
12/31/2025	2,823	2,814	43,902
Change from 2024	13	15	-215

DATA, RESERVOIRS AND TANKS

Location	Capacity (Gallons)	Overflow Elevation (Feet)	Greatest Depth (Feet)	Dimension (Feet)	Remarks
Lakeside Tank	100,000	500.00	23.75	Diameter 27	Built in 1961
34th Avenue East "Reservoir A"	16,320,000	294.00	30.00	284 x 391	Built 1898, Rebuilt 1938
Endion Reservoir	14,140,000	290.00	28.00	240 x 320	Built by G & W Company, Rebuilt 1922, New Roof 1966, Lined 1988
West End Reservoirs #1-6	8,800,000	290.00	33.00	Diameter 100	Built 1953, Tank #5 out of service 2025
West Duluth Reservoir	10,000,000	290.00	21.00	327.3 x 263.3	Built 1906, Remodeled 1925, New Roof 2014
Middle System - Reservoir #1	5,171,000	560.00	28.00	Diameter 187.38	Built 1913, New Roof 1928, Lined 1988
Middle System - Reservoir #2	5,131,000	560.00	25.00	Diameter 190	Built in 1951
Woodland Reservoir #1	1,021,000	806.00	22.00	Diameter 91.5	Built in 1915, Lined 1939, Refaced 2002
Woodland Reservoir #2	2,015,000	806.00	35.50	Diameter 100	Built in 1950 , Lined 2000, Refaced 2002
Arlington Reservoir #1	240,490	806.00	27.00	Diameter 40	Built in 1925
Arlington Reservoir #2	1,534,000	806.00	27.50	Diameter 100	Built in 1950
Orphanage Tank #1	400,000	916.00	129.40	Diameter 51.5	Built 1994
Highland Water Tower	1,000,000	141.60	40.00	Diameter 74.8 1/4	Built 2011
Bay View Heights Steel Tank	100,000	550.00	26.00	Diameter 26	Built 1972
Proctor Tank	400,000	825.00	142.00	Diameter 51.5	Built 1989
TOTAL	66,372,490				

PUMPING STATIONS - WATER PUMPING EQUIPMENT

Station	Source of Supply	Reservoirs Discharged Into	No. Units and Year Installed	Make of Pump	Type of Pump	Unit No.	Pumps Driven By	R.P.M.	Avg. Capacity G.P.M. Each Unit
Lakewood Low Lift	Lake Superior	Lakewood	1 -- 1992	Patterson	Single Stage Centrifugal	2	1 Unit direct connected to 300 hp, 2300 volt, 60 cycle, GE Induction motor	900	17,400
Lakewood Low Lift	Lake Superior	Lakewood	1 -- 1949	DeLaval	Single Stage Centrifugal	4	1 Unit direct connected to 350 hp, 2300 volt, 60 cycle, GE Induction motor	440	20,800
Lakewood Low Lift	Lake Superior	Lakewood	1 -- 1981	Worthington	Single Stage	1	1 Unit direct connected to 200 hp, 2300 volt, 60 cycle, GE Induction motor	500	11,389
Lakewood High Lift	Lakewood (Detention Basin)	Reservoir A, Endion, West End, & West Duluth	1 -- 1992	Patterson	Single Stage Centrifugal	2	2 Unit direct connected to 1500 hp, 2300 volt, 60 cycle GE Induction motor with VFD and fixed controller	1,200	17,400
Lakewood High Lift	Lakewood (Detention Basin)	Reservoir A, Endion, West End, & West Duluth	1 -- 1949	DeLaval	Two Stage Centrifugal	4	2 Unit direct connected to 2000 hp, 2300 volt, 60 cycle, GE synchronous motor with direct exciter	720	20,800
Lakewood High Lift	Lakewood (Detention Basin)	Reservoir A, Endion, West End, & West Duluth	1 -- 1981	Worthington	Single Stage	1	1 Unit direct connected to 1000 hp, 2300 volt, 60 cycle GE capacitor induction motor	1,185	11,389
Middle	Reservoir A and Endion	Middle Service	1 -- 1950	Allis-Chalmers	Single Stage, Two Unit, Centrifugal	3	Direct connected to 400 hp, 2300 volt, 60 cycle, Allis-Chalmers synchronous motor with direct connected exciter	1,800	4,000
Middle	Reservoir A and Endion	Middle Service	1 -- 1969	Aurora	Single Stage, One Unit, Centrifugal	4	Direct connected to 250 hp, 2300 volt, 60 cycle, 3-phase Louis Allis Induction motor	1,750	2,500
Middle	Reservoir A and Endion	Middle Service	1 -- 1986	Fairbanks-Morse	Single Stage, One Unit, Centrifugal	5	Direct connected to 250 hp, 2300 volt, 60 cycle, 3-phase Siemens-Allis motor	1,785	2,600
Woodland	Reservoir A	Woodland & Arlington Reservoir	1 -- 1950	Allis-Chalmers	Single Stage, Two Unit, Centrifugal	3	Direct connected to 500 hp, 2300 volt, 60 cycle, Allis-Chalmers synchronous motor with direct connected exciter	1,800	2,050
Woodland	Reservoir A	Woodland & Arlington Reservoir	1 -- 1986	Fairbanks Morse Co.	Single Stage, Two Unit, Centrifugal	4	Direct connected to 300 hp, 2300 volt, 60 cycle, Siemens-Allis Induction motor	1,775	1,720

PUMPING STATIONS - WATER PUMPING EQUIPMENT

Station	Source of Supply	Reservoirs Discharged Into	No. Units and Year Installed	Make of Pump	Type of Pump	Unit No.	Pumps Driven By	R.P.M.	Avg. Capacity G.P.M. Each Unit
Woodland	Reservoir A	Woodland & Arlington Reservoir	1 -- 1975	Aurora #421	Two Stage, Centrifugal	5	Direct connected to 240 hp, 2300 volt, 60 cycle 3-phase Marathon Induction motor	1,750	1,250
Woodland	Reservoir A	Woodland & Arlington Reservoir	2 -- 2025	Simflo SM14H	7 Stage Vertical Turbine	2	Nidec 480 volt, 540 HP rated motor with VFD	1,790	2,600
West Duluth	Reservoir A, Endion & West	West Duluth Reservoir & West Duluth System	2 -- 2009	Fairbanks-Morse	All Units Single Stage	2	200 hp, 460 volt, 60 cycle 3-phase WEG NEMA Premium Induction motor with VFD drive	1,200	6,000
Orphanage	Woodland Reservoirs	Orphanage Tanks	1 -- 1961	Worthington Type L-2	Single Stage Centrifugal	5	Direct connected to 40 hp, 440 volt, 60 cycle, U.S. Induction motor	1,750	1,000
Orphanage	Woodland Reservoirs	Orphanage Tanks	1 -- 1961	Worthington Type L-3	Single Stage Centrifugal	6	Direct connected to 40 hp, 440 volt, 60 cycle, U.S. Induction motor	1,750	1,000
Highland	Arlington Reservoirs	Highland Tanks	2 -- 2012	Aurora	Single Stage, Single Suction Centrifugal	3	2-Unit Direct connected to 150 hp, 460 volt, 60 HZ, 3-phase Marathon Electric XRI high efficiency motor	1,800	1,200
Arlington	Middle Reservoirs	Arlington Reservoirs	3 -- 2010	Aurora Type 411 BF Size 6x8x20	Single Stage Centrifugal	3	250 hp, 460 volt, 60 cycle 3-phase Baldor Induction motor with VFD drive	1,750	1,700
Lakeside	Two 10" Mains	Lakeside Tank	2 -- 1961	Worthington Type L-3	Single Stage Centrifugal	2	Each unit direct connected to 100 hp, 440 volt, 60 cycle, 3-phase U.S. Induction motor	1,750	1,000
Bay View	West Duluth Reservoir	Bay View Tank	2 -- 1973	Aurora	Single Stage Centrifugal	1	Each unit direct connected to 125 hp, 440 volt, 60 cycle, 3-phase U.S. Induction motor	3,500	1,200
Bay View	West Duluth Reservoir	Bay View Tank	2 -- 2002	Aurora	Single Stage Centrifugal	2	Each unit direct connected to 125 hp, 440 volt, 60 cycle, 3-phase U.S. Induction motor	3,500	1,200
Proctor	Bay View Tank	Proctor Standpipe	2 -- 1973	Aurora	Single Stage Centrifugal	2	Each unit direct connected to 125 hp, 440 volt, 60 cycle, 3-phase Louis Allis motor	3,500	1,200

WATER UTILITY ACTIVITIES 2025

UTILITY OPERATIONS

ACTIVITY	WORK COMPLETED
Repair of water services	34
Repair of valves	115
Repair of main breaks	90
Install services	14
Fire Hydrants:	
Replaced hydrants	13
Repaired hydrants	25
New hydrants	5
Inspection	All fire hydrants in the City are inspected by the Fire Department and Utility Operations as part of a preventative maintenance program.

CUSTOMER SERVICE

ACTIVITY	WORK COMPLETED
Meter Truck:	
Gauge water service	64
Applications (water & gas)	7,069
Delinquent account service shut off/restore (water & gas)	2,284
Emergency (water & gas)	913
General (water & gas)	8,106
Meter Shop:	
Water meters repaired	106
Water meters tested	3,334
Plumbing truck orders (water & gas)	975

Water Infrastructure Surcharge

**Water Infrastructure Surcharge Utility
Statement of Net Income
For The Year Ended December 31, 2024 and 2025
(Unaudited)**

Operating Revenue	2024	2025
Metered Water Sales	\$ -	\$ 2,149,626
Total Operating Revenue	\$ -	\$ 2,149,626
Operating Expense	2024	2025
Water Infrastructure Surcharge Expense	\$ -	\$ 13,579
Total Operating Expense	\$ -	\$ (13,579)
Operating Income	\$ -	\$ 2,136,047
Net Income or Loss	\$ -	\$ 2,136,047

Water Infrastructure Surcharge Utility
Statement of Net Assets
For The Year Ending December 31, 2024 and 2025
(Unaudited)

Assets:

Current Assets	2024	2025
Cash	\$ -	\$ 336,474
Accounts Receivable (Net)	\$ -	\$ 282,739
Total Current Assets	\$ -	\$ 619,213
Utility Plant	2024	2025
In Service	\$ -	\$ 1,477,266
Construction	\$ -	\$ 106,110
Less Accumulated Depreciation	\$ -	\$ (10,552)
Total Utility Plant Assets	\$ -	\$ 1,572,824
Total Assets	\$ -	\$ 2,192,037

Liabilities & Net Assets:

Current Liabilities	2024	2025
Contracts Payable	\$ -	\$ 52,020
Unearned Revenue	\$ -	\$ 3,970
Total Current Liabilities (Payable from Current Assets)	\$ -	\$ 55,990
Total Liabilities	\$ -	\$ 55,990
Net Assets	2024	2025
Invested in Capital Assets, Net of Related Debt	\$ -	\$ 1,572,824
Unrestricted	\$ -	\$ 563,223
Total Net Assets	\$ -	\$ 2,136,047
Total Liabilities and Net Assets	\$ -	\$ 2,192,037

**Water Infrastructure Surcharge Utility
Schedule of Fixed Assets
Year Ending December 31, 2025**

Fixed Assets	Balance Jan. 1, 2025	Additions	Deductions	Balance Dec. 31, 2025	Accumulated Depreciation	Book Value
Infrastructure	\$ -	\$ 1,477,266	\$ -	\$ 1,477,266	\$ 10,552	\$ 1,466,714
Work in Progress	\$ -	\$ 1,583,376	\$ 1,477,266	\$ 106,110	\$ -	\$ 106,110
Total	\$ -	\$ 3,060,642	\$ 1,477,266	\$ 1,583,376	\$ 10,552	\$ 1,572,824

Gas

Gas Utility
Statement of Net Income
For The Year Ended December 31, 2024 and 2025
(Unaudited)

Operating Revenue	2024	2025
Residential Sales	\$ 22,751,039	\$ 23,928,251
Commercial & Industrial - Firm	\$ 8,087,081	\$ 10,591,189
Commercial & Industrial - Interruptible	\$ 3,774,968	\$ 4,393,835
Servicing Appliances	\$ 1,127,658	\$ 1,220,305
Other	\$ 1,209,412	\$ 1,137,708
Total Operating Revenue	\$ 36,950,158	\$ 41,271,288
Operating Expense	2024	2025
Director's Office	\$ 143,903	\$ 147,217
Capital Related Expenses	\$ 1,545,069	\$ 1,481,908
Utility General Expense	\$ 3,569,520	\$ 3,598,149
Engineering	\$ 1,244,486	\$ 1,360,300
Utility Operations	\$ 2,465,716	\$ 2,625,381
Natural Gas	\$ 20,914,549	\$ 23,640,225
Customer Service	\$ 5,499,403	\$ 6,739,770
Total Operating Expense	\$ (35,382,646)	\$ (39,592,950)
Operating Income	\$ 1,567,512	\$ 1,678,338
Other Revenue	2024	2025
Contributed Assets	\$ 123,657	\$ 147,569
Grants Non-Capital	\$ -	\$ 8,212
Gain or Loss on Sale of Fixed Assets	\$ 4,845	\$ 20,175
Interest Income	\$ 44,516	\$ 70,763
Total Other Revenue	\$ 173,018	\$ 246,719
Other Expenses and Transfers	2024	2025
Interest Expense	\$ 444	\$ -
Transfers to Other Funds:		
Payment to City in Lieu of Taxes	\$ 3,228,860	\$ 2,586,511
Non-Capital Improvements	\$ 112,500	\$ 112,500
Reimbursement for Janitor Positions	\$ 36,395	\$ 40,825
Reimbursement for MIS Programmer	\$ 57,500	\$ 64,600
Total Other Expenses and Transfers	\$ (3,435,699)	\$ (2,804,436)
Net Income or Loss	\$ (1,695,169)	\$ (879,379)

**Gas Utility
Statement of Net Assets
For The Year Ending December 31, 2024 and 2025
(Unaudited)**

Assets & Deferred Outflows:

Current Assets	2024	2025
Cash	\$ 12,261,506	\$ 12,632,228
Restricted Cash and Equivalents:		
Customer Deposits	\$ 1,551,322	\$ 1,488,572
Accounts Receivable (Net)	\$ 6,161,043	\$ 7,640,467
Assessments Receivable	\$ 17,568	\$ 13,117
Due from Other Governments	\$ -	\$ 155
Inventory	\$ 1,492,614	\$ 1,575,823
Prepaid Gas	\$ 1,738,515	\$ 1,791,688
Total Current Assets	\$ 23,222,568	\$ 25,142,050
Utility Plant		
	2024	2025
In Service	\$ 99,742,295	\$ 101,736,501
Construction	\$ 1,906,140	\$ 1,205,764
Less Accumulated Depreciation	\$ (36,052,120)	\$ (37,225,519)
Total Utility Plant Assets	\$ 65,596,315	\$ 65,716,746
Other Assets		
	2024	2025
Special Assessments Receivable	\$ 73,842	\$ 69,466
Total Other Assets	\$ 73,842	\$ 69,466
Total Assets	\$ 88,892,725	\$ 90,928,262
Deferred Outflows		
	2024	2025
Deferred Pension Obligation Outflows	\$ 437,500	\$ 488,379
Deferred OPEB Outflows	\$ 6,867,711	\$ 5,904,284
Total Deferred Outflows	\$ 7,305,211	\$ 6,392,663
Total Assets and Deferred Outflows	\$ 96,197,936	\$ 97,320,925

Gas Utility
Statement of Net Assets
For The Year Ending December 31, 2024 and 2025
(Unaudited)

Liabilities, Deferred Inflows, & Net Assets:

Current Liabilities	2024	2025
Accounts Payable	\$ 3,153,306	\$ 4,576,536
Contracts Payable	\$ 368,816	\$ 54,289
Due to Other Funds	\$ 17,081	\$ 22,496
Due to Other Governments	\$ 135,731	\$ 121,495
Accrued Salaries Payable	\$ 293,704	\$ 388,793
Accrued Vacations Payable	\$ 392,094	\$ 531,641
Unearned Revenue	\$ 1,020,118	\$ 1,067,539
Customer Deposits	\$ 1,551,322	\$ 1,488,572
Total Current Liabilities (Payable from Current Assets)	\$ 6,932,172	\$ 8,251,361
Long Term Liabilities	2024	2025
Accrued Vacations Payable	\$ 90,719	\$ -
Purchase Agreement Payable	\$ 2,311,260	\$ 2,109,266
Pension Liability	\$ 4,638,235	\$ 5,505,547
Total Long Term Liabilities	\$ 7,040,214	\$ 7,614,813
Total Liabilities	\$ 13,972,386	\$ 15,866,174
Deferred Inflows	2024	2025
Deferred Pension Obligation Inflows	\$ 1,655,928	\$ 1,386,736
Deferred OPEB Inflows	\$ -	\$ 377,772
Total Deferred Inflows	\$ 1,655,928	\$ 1,764,508
Net Assets	2024	2025
Invested in Capital Assets, Net of Related Debt	\$ 65,596,315	\$ 65,716,746
Unrestricted	\$ 14,973,307	\$ 13,973,497
Total Net Assets	\$ 80,569,622	\$ 79,690,243
Total Liabilities, Deferred Inflows, and Net Assets	\$ 96,197,936	\$ 97,320,925

Gas Fund
Schedule of Fixed Assets
Year Ending December 31, 2025

Fixed Assets	Balance Jan. 1, 2025	Additions	Deductions	Balance Dec. 31, 2025	Accumulated Depreciation	Book Value
Lands and Grounds	\$ 426,078	\$ -	\$ -	\$ 426,078	\$ -	\$ 426,078
Infrastructure	\$ 87,903,576	\$ 1,912,641	\$ -	\$ 89,816,217	\$ 28,297,680	\$ 61,518,537
Buildings and Structures	\$ 2,592,124	\$ -	\$ -	\$ 2,592,124	\$ 1,324,675	\$ 1,267,449
Equipment and Tools	\$ 8,820,517	\$ 327,733	\$ 246,168	\$ 8,902,082	\$ 7,603,164	\$ 1,298,918
Work in Progress	\$ 1,906,140	\$ 1,231,475	\$ 1,931,851	\$ 1,205,764	\$ -	\$ 1,205,764
Total	\$ 101,648,435	\$ 3,471,849	\$ 2,178,019	\$ 102,942,265	\$ 37,225,519	\$ 65,716,746

GAS STATISTICS	2025	2024	2023	2022	2021	2020	2019
Gas sold MCF	6,311,123	5,500,453	6,615,228	6,168,117	5,678,028	5,731,748	5,984,783
Cost of gas sold	\$ 23,072,848	\$ 20,308,825	\$ 23,994,788	\$ 36,775,067	\$ 25,527,796	\$ 19,293,616	\$ 20,067,111
Cost per MCF sold	\$ 3.6559	\$ 3.6922	\$ 3.6272	\$ 5.9621	\$ 4.4959	\$ 3.3661	\$ 3.3530
Other operating costs, including maintenance(*)	\$ 15,100,535	\$ 13,589,415	\$ 10,803,746	\$ 9,538,972	\$ 8,337,025	\$ 9,274,230	\$ 9,942,276
Cost per MCF sold	\$ 2.3927	\$ 2.4706	\$ 1.6332	\$ 1.5465	\$ 1.4683	\$ 1.6180	\$ 1.6613
Interest charges	\$ -	\$ 444	\$ 8,472	\$ 18,273	\$ 27,713	\$ 37,042	\$ 46,251
Cost per MCF sold	\$ -	\$ 0.0001	\$ 0.0013	\$ 0.0030	\$ 0.0049	\$ 0.0065	\$ 0.0077
Depreciation charge(**)	\$ 1,419,567	\$ 1,484,406	\$ 1,577,748	\$ 1,590,052	\$ 1,563,784	\$ 1,515,571	\$ 1,515,603
Cost per MCF sold	\$ 0.2249	\$ 0.2699	\$ 0.2385	\$ 0.2578	\$ 0.2754	\$ 0.2644	\$ 0.2532
Total cost per MCF sold	\$ 6.2735	\$ 6.4328	\$ 5.5002	\$ 7.7694	\$ 6.2445	\$ 5.2550	\$ 5.2753
Operating revenue	\$ 41,271,288	\$ 36,950,158	\$ 46,126,575	\$ 59,624,571	\$ 40,989,652	\$ 36,442,471	\$ 39,698,821
per MCF	\$ 6.5395	\$ 6.7177	\$ 6.9728	\$ 9.6666	\$ 7.2190	\$ 6.3580	\$ 6.6333
Gas meters in service	30,729	30,622	30,213	30,083	29,794	29,322	29,101
Gas main miles	574.90	573.60	572.40	569.90	565.80	560.50	556.60
Gas transmission miles	5.30	5.30	5.30	5.30	5.30	5.30	5.30
Gas meters per mile of main	53.45	53.39	52.78	52.79	52.66	52.31	52.28

(*) Does not include depreciation for the cost of natural gas

(**) Does not include depreciation due to change in Capital Policy

LENGTH OF GAS MAINS IN FEET

Diameter - Inches	Polyethylene	Steel	Total	Valves
1/2	2,390	0	2,390	0
1	52,434	0	52,434	74
1 1/4	0	1,404	1,404	17
2	1,972,392	16,609	1,989,001	1,014
3	402,711	3,167	405,878	266
4	3,912	29,713	33,625	69
6	79,690	53,921	133,611	121
8	44,526	131,007	175,533	99
10	5	119,525	119,530	43
12	19,414	9,987	29,401	21
16	0	92,546	92,546	9
Total	2,577,474	457,879	3,035,353	1,733

Total Miles Gas Main 574.9

Added in 2025 1.3

Pressure Regulators 34

Valves added in 2025 -2

Note: Valves used only as plugs on end of mains are not included in the above table.

Gas main quantities are derived from Geographic Information System.

GAS UTILITY ACTIVITIES 2025

UTILITY OPERATIONS

ACTIVITY	WORK COMPLETED
Services and Mains:	
Installations	23
Cutoffs	17
Valves inspected and operated	466
Hits	41

CUSTOMER SERVICE

ACTIVITY	WORK COMPLETED
Service Workorders Completed:	
Appliance service	3,275
Furnace cleaning	3,074
Tin shop/venting	466
Meter Truck:	
Applications (water & gas)	7,069
Delinquent account service shut off/restore (water & gas)	2,284
Emergency (water & gas)	913
General (water & gas)	8,106
Meter Shop:	
Gas meters repaired	36
Gas meters tested	2,552
Plumbing truck orders (water & gas)	975
Other:	
Gas leak detection surveys	6,645
Inspect and paint gas meters and risers	6,256

Sewer

**Sewer Utility
Statement of Net Income
For The Year Ended December 31, 2024 and 2025
(Unaudited)**

Operating Revenue	2024	2025
General Sewage Revenue	\$ 20,496,327	\$ 22,076,439
Other	\$ 370,189	\$ 336,962
Total Operating Revenue	\$ 20,866,516	\$ 22,413,401
Operating Expense	2024	2025
Director's Office	\$ 118,547	\$ 117,295
Capital Related Expenses	\$ 1,559,462	\$ 1,441,707
Utility General Expense	\$ 1,759,230	\$ 1,922,173
Engineering	\$ 784,014	\$ 801,118
Utility Operations	\$ 2,250,164	\$ 2,424,834
Wastewater Treatment	\$ 10,800,956	\$ 10,965,033
Inflow and Infiltration	\$ 901,210	\$ 966,884
Customer Service	\$ 479,526	\$ 521,699
Total Operating Expense	\$ (18,653,109)	\$ (19,160,743)
Operating Income	\$ 2,213,407	\$ 3,252,658
Other Revenue	2024	2025
Contributed Assets	\$ 4	\$ 246,999
Gain or Loss on Sale of Fixed Assets	\$ 1,364	\$ 3,445
Transfer from Clean Water Fund to:		
Cover Restricted Cash	\$ 8,300	\$ -
Interest Income	\$ 17,658	\$ 60,081
Total Other Revenue	\$ 27,326	\$ 310,525
Other Expenses and Transfers	2024	2025
Transfer to Other Funds:		
Non-Capital Improvements	\$ 112,500	\$ 112,500
Reimbursement for Janitor Positions	\$ 36,395	\$ 40,825
Reimbursement for MIS Programmer	\$ 57,400	\$ 64,600
Interest on Long Term Debt	\$ 3,206	\$ 133
Total Other Expenses and Transfers	\$ (209,501)	\$ (218,058)
Net Income or Loss	\$ 2,031,232	\$ 3,345,125

**Sewer Utility
Statement of Net Assets
For The Year Ending December 31, 2024 and 2025
(Unaudited)**

Assets & Deferred Outflows:

Current Assets	2024	2025
Cash	\$ 10,486,309	\$ 13,339,429
Restricted Cash and Equivalents:		
Construction	\$ 107,900	\$ -
Accounts Receivable (Net)	\$ 1,979,910	\$ 2,341,973
Special Assessments	\$ 15,570	\$ 40,408
Due from Other Governments	\$ 200,350	\$ 193,088
Inventory	\$ 116,036	\$ 118,697
Total Current Assets	\$ 12,906,075	\$ 16,033,595
Utility Plant	2024	2025
In Service	\$ 92,836,132	\$ 95,198,836
Construction	\$ 2,080,211	\$ 1,675,912
Less Accumulated Depreciation	\$ (28,767,588)	\$ (29,780,531)
Total Utility Plant Assets	\$ 66,148,755	\$ 67,094,217
Other Assets	2024	2025
Special Assessments Receivable	\$ 52,313	\$ 242,141
Total Other Assets	\$ 52,313	\$ 242,141
Total Assets	\$ 79,107,143	\$ 83,369,953
Deferred Outflows	2024	2025
Deferred Pension Obligation Outflows	\$ 178,876	\$ 202,451
Deferred OPEB Outflows	\$ 4,671,933	\$ 3,750,986
Total Deferred Outflows	\$ 4,850,809	\$ 3,953,437
Total Assets and Deferred Outflows	\$ 83,957,952	\$ 87,323,390

Sewer Utility
Statement of Net Assets
For The Year Ending December 31, 2024 and 2025
(Unaudited)

Liabilities, Deferred Inflows, & Net Assets:

Current Liabilities	2024	2025
Accounts Payable	\$ 93,112	\$ 117,193
Contracts Payable	\$ 340,201	\$ 78,106
Due to Other Funds	\$ 14,636	\$ 13,885
Due to Other Governments	\$ 923,555	\$ 943,515
Interest Payable	\$ 1,239	\$ -
Accrued Salaries Payable	\$ 122,282	\$ 167,319
Vacations Payable	\$ 202,152	\$ 218,489
Unearned Revenue	\$ 84,833	\$ 73,574
Bonds Payable	\$ 75,000	\$ -
Total Current Liabilities (Payable from Current Assets)	\$ 1,857,010	\$ 1,612,081
Long Term Liabilities	2024	2025
Vacations Payable	\$ 14,358	\$ 20,892
Pension Liability	\$ 944,983	\$ 874,369
Net OPEB Liability	\$ 1,559,732	\$ 1,875,780
Less Unamortized Bond Discount or Premium	\$ 128	\$ -
Total Long Term Liabilities	\$ 2,519,201	\$ 2,771,041
Total Liabilities	\$ 4,376,211	\$ 4,383,122
Deferred Inflows	2024	2025
Deferred Pension Obligation Inflows	\$ 677,044	\$ 574,854
Deferred OPEB Inflows	\$ -	\$ 115,592
Total Deferred Inflows	\$ 677,044	\$ 690,446
Net Assets	2024	2025
Invested in Capital Assets, Net of Related Debt	\$ 66,073,627	\$ 67,094,217
Legal Restricted Assets	\$ 107,900	\$ -
Unrestricted	\$ 12,723,170	\$ 15,155,605
Total Net Assets	\$ 78,904,697	\$ 82,249,822
Total Liabilities, Deferred Inflows, and Net Assets	\$ 83,957,952	\$ 87,323,390

City of Duluth
Sewer Utility Bonds Payable
December 31, 2025

Sewer Utility Bonds	Issued	Issue Date	Final Maturity	Principal Outstanding 12/31/2024	Issued in 2025	Draw Down	Retired	Principal Outstanding 12/31/2025
Revenue and General Obligation	\$ 905,000	12/17/2009	2/1/2025	\$ 75,000	\$ -	\$ -	\$ 75,000	\$ -
Total Sewer Utility Bonds				\$ 75,000	\$ -	\$ -	\$ 75,000	\$ -

Sewer Fund
Schedule of Fixed Assets
Year Ending December 31, 2025

Fixed Assets	Balance Jan. 1, 2025	Additions	Deductions	Balance Dec. 31, 2025	Accumulated Depreciation	Book Value
Lands and Grounds	\$ 161,612	\$ -	\$ -	\$ 161,612	\$ -	\$ 161,612
Infrastructure	\$ 79,475,918	\$ 2,067,009	\$ -	\$ 81,542,927	\$ 19,988,240	\$ 61,554,687
Buildings and Structures	\$ 7,101,150	\$ -	\$ -	\$ 7,101,150	\$ 4,794,173	\$ 2,306,977
Equipment and Tools	\$ 6,097,452	\$ 714,925	\$ 419,230	\$ 6,393,147	\$ 4,998,118	\$ 1,395,029
Work in Progress	\$ 2,080,211	\$ 1,662,898	\$ 2,067,197	\$ 1,675,912	\$ -	\$ 1,675,912
Total	\$ 94,916,343	\$ 4,444,832	\$ 2,486,427	\$ 96,874,748	\$ 29,780,531	\$ 67,094,217

PUMPING STATIONS - SEWAGE PUMPING EQUIPMENT

No.	Station GIS Location	Station Type	Year Updated	Daily Flow	Basin No.	Wet Well Capacity	Pump Cap. GPM each unit	Pump Mfg.	Motor HP	Motor Voltage	Motor Phase	Motor F.L.A.	Force Main Size	Force Main Discharge Location	Aux. Power	Gen. Set No.
1	PS0880001	Triplex Submersible	6/16/2006	305,280 gal.	1	301,397 gal.	3 @ 1,700	KSB	3 @ 83 hp	480	3	105	10"	SA0880119	Permanent Onsite 150kW	2779
2	PS0880002	Duplex Submersible	3/18/2009	2,160 gal.	1	927.6 gal.	2 @ 23, 1 & 2 - 35	Barnes	2 @ 2 hp	230	3	1 - 8, 2 - 8	3"	SA0880117	All 60 Amp	NA
3	PD0830003	Triplex Submersible	10/19/1999	397,872 gal.	4	NA	1 - 265, 2 - 1,200, 3 - 1,200	KSB	1 - 10 hp, 2 - 34 hp, 3 - 34 hp	480	3	1 - 15.1, 2 - 47.5, 3 - 47.5	16"	SD1210001	Permanent Onsite 125kW	NA
4	PS043004	Duplex Submersible	1/20/2006	3,024 gal.	6	927.52 gal.	2 @ 100	KSB	2 @ 5 hp	208	3	1 - 15.4, 2 - 15.4	4"	SW0430011	All 60 Amp	NA
5	PS043005	Simplex Submersible	1970	720 gal.	6	97.3 gal.	1 - 67.42	Myers	1.9 hp	230	1	5.3	3"	SW0430012	All 60 Amp	NA
6	PS0410006	Duplex Submersible	8/12/2012	1,106,064 gal.	16	9,313.8 gal.	3 @ 3,000	RJB	3 @ 50 hp, C/G 5 hp	480	3	3 @ 66.7, 6	24"	CH0460269	Permanent	2772
6SF	PS0410049	Duplex Submersible	2010	Storage	16	8 mg	2 @ 2,200	KSB	2 @ 50 hp	480	3	2 @ 69.4	24"	SA0460274	Permanent	2772
7	PS1090007	Duplex Submersible	2006	78,048 gal.	16	NA	2 @ 400	KSB	2 @ 6.5 hp	208	3	2 @ 23	6"	SA1090003	All 60 Amp	NA
8	PS1090008	Triplex Submersible	2016	228,960 gal.	15	8,863.8 gal.	2 @ 808	KSB	3 @ 83 hp	480	3	3 @ 105	8"	SA1090003	Permanent SG 250kW	NA
9	PS1090009	Duplex Submersible	New motors 2020	165,888 gal.	15	3,941 gal.	2 @ 800	Barns Chopper	2 @ 10 hp	208	3	2 @ 26.3, 17	10"	SA1090015	All 60 Amp	NA
10	PS1100010	Duplex Submersible	New pumps 2023	NA	15	NA	1 - 208, 2 - 247.1	KSB	2 @ 3 hp	208	3	8.7	4"	SA0009	All 60 Amp	NA

PUMPING STATIONS - SEWAGE PUMPING EQUIPMENT

No.	Station GIS Location	Station Type	Year Updated	Daily Flow	Basin No.	Wet Well Capacity	Pump Cap. GPM each unit	Pump Mfg.	Motor HP	Motor Voltage	Motor Phase	Motor F.L.A.	Force Main Size	Force Main Discharge Location	Aux. Power	Gen. Set No.
11	PS1110011	Duplex Submersible	1996 & 2023	NA	15	NA	1 - 164.4, 2 - 161.4	KSB	1 @ 2.4 hp, 1 @ 3 hp	208	3	2 @ 8.4	4"	SA1110002	All 60 Amp	NA
12	PS1110012	Duplex Submersible	1996 & 2023	80,640 gal.	15	NA	2 @ 170 (approx.)	KSB	1 @ 2.4 hp, 1 @ 3 hp	208	3	2 @ 6.9	4"	SA1110013	All 60 Amp	NA
13	PS0400013	Duplex Submersible	1995 & 2023	NA	16	NA	2 @ 650, 1 & 2 - 710	KSB	1 @ 12.8 hp, 1 @ 15 hp	480	3	2 @ 29	12"	SW0400031	200 Amp	2765, 2767
14	PS0320014	Duplex Submersible	2013	50,976 gal.	18	1,008 gal.	2 @ 230	Flygt	2 @ 10 hp	208	3	1 - 9.5, 2 - 18.5	8"	SA0310022	All 60 Amp	2766, 2770
15	PS0310015	Duplex Submersible	2020	250,000 gal.	18	NA	2 @ 2,400	KSB	2 @ 40 hp	NA	3	NA	10"	SW0310030	Permanent	2765, 2767
16	PS0300016	Duplex Submersible	2013 & 2025	84,000	23	NA	2 @ 1,400, 1 & 2 - 2,300	KSB	2 @ 32 hp, 1 @ 20 hp	480	3	2 @ 38.9	10"	SW0300016	200 Amp	2765, 2766
17	PS0290017	Duplex Submersible	~1975, 2001	243,072 gal.	23	NA	2 @ 1,000, 1 & 2 - 1,500	KSB	2 @ 10 hp	240	3	2 @ 32.5	8"	SW0290038	200 Amp	2767, 2765
18	PS0180018	Duplex Submersible	1996	NA	26	NA	1 - 58.56, 2 - 54.92, 1 & 2 - 85	KSB	2 @ 1.75 hp	208	3	2 @ 6.9	6"	SA0180041	All 60 Amp	NA
19	PS1230019	Duplex Submersible	2012	2,880 gal.	28	409 gal.	1 - 124, 2 - 104, 1 & 2 - 169	Meyers	2 @ 2 hp	240	3	2 @ 9.0	4"	SW1230034	All 60 Amp	NA
20	PS0090020	Duplex Submersible	2004	51,840 gal.	29	NA	2 @ 360, 1 & 2 - 540	KSB	2 @ 5 hp	208	30	1 - 17.7	10"	SA0090036	200 Amp	2765, 2767
21	PS0020021	Duplex Submersible	2007 & 2023	3,600 gal.	30	480 gal.	2 @ 125	KSB	2 @ 10 hp	208	3	1 - 33.4, 2 - 30.1	4"	SA0030035	All 60 Amp	NA

PUMPING STATIONS - SEWAGE PUMPING EQUIPMENT

No.	Station GIS Location	Station Type	Year Updated	Daily Flow	Basin No.	Wet Well Capacity	Pump Cap. GPM each unit	Pump Mfg.	Motor HP	Motor Voltage	Motor Phase	Motor F.L.A.	Force Main Size	Force Main Discharge Location	Aux. Power	Gen. Set No.
22	PS0730022	Duplex Submersible	2002 & 2020	43,344 gal.	33	NA	1 - 180, 2 - 135.3, 1-2: 337.6	KSB	1 @ 10 hp, 1 @ 3.4 hp	240	3	1 - 29.2, 2 - 10.1	4"	SA0730023	200 Amp	2765, 2767
23	PS0960023	Duplex Submersible	2014	3,168 gal.	11	295.5 gal.	2 @ 100, 1 & 2 - 118	KSB	2 @ 5 hp	240	1	2 @ 15.4	4"	SA0960002	All 60 Amp	NA
24	NEW PIER B	Duplex Submersible	2016	24,300 gal.	16	NA	2 @ 150, 1 & 2 - 165	KSB	2 @ 5 hp	208	3	2 @ 17.7	NA	SA0400052	60 Amp	NA
25	PS1030025	Duplex Submersible	2001 & 2023	8,352 gal.	11	NA	2 @ 200, 1 & 2 - 300	KSB	2 @ 15 hp	240	3	2 @ 52	NA	SA1000001	200 Amp	2767, 2765
26	PS0920026	Duplex Submersible	1999 & 2022	49,680 gal.	5	NA	2 @ 200, 1 & 2 - 300	KSB	1 @ 16.5, 1 @ 20 hp	240	3	2 @ 52	4"	SA0860115	200 Amp	2767, 2765
27	PS0420027	Duplex Submersible	1984	4,320 gal.	13	145.9 gal.	1 - 46.8, 2 - 49.4, 1 & 2 - 73	Myers	2 @ 2 hp	240	3	2 @ 7.5	3"	SA0420086	All 60 Amp	NA
28	PS1170028	Duplex Submersible	1998	17,136 gal.	22	NA	2 @ 159	KSB	2 @ 3.4 hp	240	3	2 @ 10.2	4"	SA1170006	All 60 Amp	NA
29	PS0470029	Duplex Submersible	2008	5,184 gal.	13	456.3 gal.	2 @ 159, 1 & 2 - 238	Barnes	2 @ 2 hp	240	3	2 @ 9	1.25"	SA0470148	All 60 Amp	NA
30	PS0580030	Duplex Submersible	1989	14,112 gal.	20	377.8 gal.	1 - 120.6, 2 - 124.6, 1 & 2 - 200	Flygt CP3102	2 @ 5 hp	208	3	2 @ 9.2	6"	SA0580129	All 60 Amp	NA
31	PS0600031	Duplex Submersible	1989	13,104 gal.	21	658.3 gal.	1 - 200.5, 2 - 154.3, 1 & 2 - 300	Flygt CP3102	2 @ 5 hp	240	3	2 @ 13	6"	SA0600032	All 60 Amp	NA
32	PS0600032	Duplex Submersible	1989	5,472 gal.	21	613.4 gal.	1 - 139, 2 - 155, 1 & 2 - 300	Flygt CP3102	2 @ 5 hp	240	3	2 @ 13	4"	SA0600093	All 60 Amp	NA

PUMPING STATIONS - SEWAGE PUMPING EQUIPMENT

No.	Station GIS Location	Station Type	Year Updated	Daily Flow	Basin No.	Wet Well Capacity	Pump Cap. GPM each unit	Pump Mfg.	Motor HP	Motor Voltage	Motor Phase	Motor F.L.A.	Force Main Size	Force Main Discharge Location	Aux. Power	Gen. Set No.
33	PS1280033	Duplex Submersible	1995 & 2025	NA	31	420 gal.	2 @ 140, 1 & 2 - 210	KSB	1 @ 3.25 hp, 1 @ 3 hp	208	3	2 @ 9.8	4"	SA0030061	All 60 Amp	NA
34	PS0560034	Duplex Submersible	1993	NA	20	433.9 gal.	1 - 166, 2 - 156, 1 & 2 - 249	Flygt CP3127	2 @ 10 hp	480	3	2 @ 13	4"	SA0560093	200 Amp	2767, 2765
35	PS0630035	Duplex Submersible	2007	3,600 gal.	20	NA	2 @ 200, 1 & 2 - 300	KSB	2 @ 7.5	208	3	2 @ 26.7	4"	SA0610012	All 60 Amp	NA
36	PS0900036	Duplex Submersible	1992 & 2023	1,152 gal.	11	980 gal.	1 - 195.4, 2 - 196.7	1 Flygt, 1 KSB	2 @ 10 hp	240	3	2 @ 26	Twin 4"	SA0900005	200 Amp	2767, 2765
37	PS0420037	Duplex Submersible	1984	3,888 gal.	13	441.4 gal.	1 - 186.5, 2 - 191.9	Flygt CP3085	2 @ 3 hp	208	3	2 @ 10	4"	SA0420080	All 60 Amp	NA
38	PS1120038	Duplex Submersible	Operated by Facilities Management													
39	PS0150039	Duplex Submersible	2013	20,880 gal.	23	643.2 gal.	1 - 282, 2 - 280, 1 & 2 - 359	KSB	2 @ 5 hp	208	3	2 @ 17.7	6"	SA0180001	All 60 Amp	NA
40	PS0330040	Steel shell dry well with 6' concrete wet well	NA	36,864 gal.	18	534.9 gal.	1 - 286.6, 2 - 281.5	Fairbanks Morse	2 @ 7.5 hp	240	3	2 @ 22.6	8"	SA0320008	All 60 Amp	NA
41	PS0680041	Duplex Submersible	2002 & 2023	8,928 gal.	22	NA	2 @ 400	KSB	2 @ 15 hp	240	3	2 @ 43.5	6"	SA0680029	200 Amp	2767, 2765
42	PS1320042	Duplex Submersible	1996	NA	22	NA	NA	KSB	2 @ 5 hp	480	3	2 @ 7.8	4" & 6"	SD1180032	200 Amp	2767, 2765
43	PS1280143	Duplex Submersible	2000 & 2023	12,342 gal.	31	NA	1 - 187, 2 - 189, 3 - 200	KSB	2 @ 15 hp	240	3	2 @ 43.5	6"	SA1280001	200 Amp	2767, 2765

PUMPING STATIONS - SEWAGE PUMPING EQUIPMENT

No.	Station GIS Location	Station Type	Year Updated	Daily Flow	Basin No.	Wet Well Capacity	Pump Cap. GPM each unit	Pump Mfg.	Motor HP	Motor Voltage	Motor Phase	Motor F.L.A.	Force Main Size	Force Main Discharge Location	Aux. Power	Gen. Set No.
44	PS0010144	Duplex Submersible	2000	15,036 gal.	31	NA	1 - 179, 2 - 173, 3 - 200	KSB	2 @ 10 hp	208	3	2 @ 29	6"	PS1280143	200 Amp	2767, 2765
45	PS0880045	Triplex Submersible	2012	435,600 gal.	1	2 MG	3 @ 2,200	KSB	3 @ 50 hp	480	3	3 @ 69	12"	SW0830136	Permanent onsite 100kW	2778
46	PS0090046	Duplex Submersible, Grinder	~2005	NA	29	NA	NA	Barnes	2 @ 2 hp	240	3	2 @ 16	1.25"	SA0090132	NA	NA
47	PS0090047	(in Bethany Crisis Shelter)	~2005	NA	29	NA	NA	Barnes	2 @ 1 hp	240	1	2 @ 9.2	1.25"	SA0090083	NA	NA
48	PS0080048	Duplex Grinder	~2005	NA	29	NA	NA	Barnes	2 @ 2 hp	208	3	2 @ 9.2	NA	SW0080024	60 Amp	NA
50	PW042001	Storage Basin	2007	NA	6	1 MG	No Pumps	Gravity In Gravity Out	NA	NA	NA	NA	NA	NA	Permanent onsite	2777
51	PS0430001	Storage Basin	Oct. 2010	NA	6	3 MG	NA	KSB	2 @ 10 hp	208	3	2 @ 32.7	NA	SA0930190	Permanent onsite	2777
53	PS0060001	Duplex Submersible	2012	3,150 gal.	29	NA	2 @ 525, 1 & 2 - 1,100	KSB	2 @ 10 hp	208	3	2 @ 23.2	6"	SW00800024	200 Amp	2765, 2767

LENGTH OF SANITARY SEWER PIPE IN FEET

Dia. Inches	Force Main	Acrylonitrile Butadiene Styrene (ABS)	Asbestos Cement Pipe (ACP)	Brick Arch (BRA)	Cast or Ductile Iron (CI/DI)	Cured in Place Pipe (CIPP)	Corrugated Metal Pipe (CMP)	High Density Poly-ethylene (HDPE)	Poly-vinyl Chloride (PVC)	Reinforced Concrete Pipe (RCP)	Unknown (UNK)	Vitrified Clay Pipe (VCP)	Totals
1	113	0	0	0	0	0	0	0	0	0	0	0	113
1 1/4	328	0	0	0	0	0	0	0	0	0	0	0	328
1 1/2	1,575	0	0	0	0	0	0	0	0	0	0	0	1,575
2	29,183	0	0	0	0	0	0	0	0	0	0	0	29,183
3	19,149	0	0	0	0	0	0	0	0	0	0	0	19,149
4	25,820	0	0	0	272	0	0	0	0	0	0	0	26,092
6	13,001	0	93	0	0	202	0	0	1,743	0	176	5,760	20,975
8	9,606	6,057	3,950	0	11,686	285,880	0	1,700	491,545	306	1,883	721,695	1,534,308
9	0	0	0	0	0	6,910	0	0	0	0	0	19,096	26,006
10	5,447	0	36	0	3,607	37,620	0	45	34,140	3,649	638	59,536	144,718
12	4,219	0	51	0	1,366	20,388	0	513	21,960	42,352	0	37,028	127,877
14	0	0	0	0	163	0	0	0	0	0	0	0	163
15	0	0	0	0	0	12,467	0	0	11,917	30,902	0	21,080	76,366
16	5,313	0	0	0	286	26	0	1,000	0	48	0	0	6,673
18	0	0	0	348	79	15,295	919	0	1,183	10,629	0	15,666	44,119
20	753	0	0	118	12	1,114	0	0	0	466	0	2,378	4,841
21	0	0	0	0	111	438	0	0	1,095	6,467	7	654	8,772
22	0	0	0	1,677	0	895	0	0	0	0	0	1,221	3,793
24	694	0	0	467	1,319	2,480	0	0	693	10,137	0	4,083	19,873
26	0	0	0	479	0	564	0	0	0	419	0	0	1,462
27	0	0	0	0	0	659	0	0	0	720	0	0	1,379
28	0	0	0	1,387	0	0	0	0	0	0	0	0	1,387
30	0	0	0	499	304	1,284	0	0	0	2,875	0	0	4,962
32	0	0	0	0	0	1,885	0	0	0	403	0	0	2,288
34	0	0	0	0	0	562	0	0	0	0	0	0	562
36	0	0	0	476	3,167	1,288	0	0	0	1,402	0	0	6,333
42	0	0	0	467	0	20	0	387	0	0	0	0	874
45	0	0	0	467	0	0	0	0	0	0	0	0	467
48	0	0	0	238	35	81	0	1,167	0	625	0	0	2,146
55	0	0	0	0	0	84	0	0	0	0	0	0	84
UNK	4,213	0	0	0	0	0	0	0	345	9	598	340	5,505
Total	119,414	6,057	4,130	6,623	22,407	390,142	919	4,812	564,621	111,409	3,302	888,537	2,122,373

Note: The City of Duluth Sanitary Sewer system includes 8,751 manholes.

Miles of Pipe- 402.0

Note: Pipe quantities are derived from Geographic Information System.

SANITARY SEWER ACTIVITIES 2025

ACTIVITY	WORK COMPLETED
Sewer calls	174
Cleaning sanitary sewer pipe	377,604 ft
Televising sanitary sewer pipe	4,668 ft
I & I inspections (Inflow and Infiltration Grant Program):	
Homes inspected	1,040
Point of Sale certificates	947
Point of Sale waivers	2
Laterals rehabilitated	113
Inspections for connections and disconnections:	
Connections	81
Disconnections	9

Clean Water

**Clean Water Utility
Statement of Net Income
For The Year Ended December 31, 2024 and 2025
(Unaudited)**

Operating Revenue	2024	2025
Charges for Services	\$ 1,661,910	\$ 526,400
Total Operating Revenue	\$ 1,661,910	\$ 526,400
Operating Expense	2024	2025
Clean Water Expense	\$ 833,049	\$ 823,307
Total Operating Expense	\$ (833,049)	\$ (823,307)
Operating Income	\$ 828,861	\$ (296,907)
Other Revenue	2024	2025
Interest Income	\$ 2,308	\$ 5,556
Total Other Revenue	\$ 2,308	\$ 5,556
Other Expenses and Transfers	2024	2025
Transfer to Sewer Fund to:		
Cover Restricted Cash	\$ 8,300	\$ -
Interest on Long Term Debt	\$ 21,420	\$ 7,086
Total Other Expenses and Transfers	\$ (29,720)	\$ (7,086)
Net Income or Loss	\$ 801,449	\$ (298,437)

**Clean Water Utility
Statement of Net Assets
For The Year Ending December 31, 2024 and 2025
(Unaudited)**

Assets:

Current Assets	2024	2025
Cash	\$ 1,313,228	\$ 852,915
Accounts Receivable (Net)	\$ 168,600	\$ 2,385
Total Current Assets	\$ 1,481,828	\$ 855,300
Utility Plant	2024	2025
In Service	\$ 40,349,421	\$ 40,349,421
Less Accumulated Depreciation	\$ (6,804,723)	\$ (7,371,594)
Total Utility Plant Assets	\$ 33,544,698	\$ 32,977,827
Total Assets	\$ 35,026,526	\$ 33,833,127

Liabilities & Net Assets:

Current Liabilities	2024	2025
Accounts Payable	\$ 16,427	\$ 9,673
Notes Payable	\$ 882,000	\$ -
Interest Payable	\$ 4,010	\$ -
Unearned Revenue	\$ 10,535	\$ 8,337
Total Current Liabilities (Payable from Current Assets)	\$ 912,972	\$ 18,010
Net Assets	2024	2025
Invested in Capital Assets, Net of Related Debt	\$ 32,662,698	\$ 32,977,827
Unrestricted	\$ 1,450,856	\$ 837,290
Total Net Assets	\$ 34,113,554	\$ 33,815,117
Total Liabilities and Net Assets	\$ 35,026,526	\$ 33,833,127

**City of Duluth
Clean Water Utility Notes Payable
December 31, 2025**

Clean Water Utility Notes	Issued	Issue Date	Final Maturity	Principal Outstanding 12/31/2024	Issued in 2025	Draw Down	Retired	Principal Outstanding 12/31/2025
Public Facilities Authority	\$ 3,753,059	7/28/2010	8/20/2025	\$ 273,000	\$ -	\$ -	\$ 273,000	\$ -
Public Facilities Authority	\$ 8,504,224	7/28/2010	8/20/2025	\$ 609,000	\$ -	\$ -	\$ 609,000	\$ -
Total Clean Water Utility Notes				\$ 882,000	\$ -	\$ -	\$ 882,000	\$ -

Clean Water Fund
Schedule of Fixed Assets
Year Ending December 31, 2025

Fixed Assets	Balance Jan. 1, 2025	Additions	Deductions	Balance Dec. 31, 2025	Accumulated Depreciation	Book Value
Lands and Grounds	\$ 525,000	\$ -	\$ -	\$ 525,000	\$ -	\$ 525,000
Infrastructure	\$ 39,680,981	\$ -	\$ -	\$ 39,680,981	\$ 7,228,154	\$ 32,452,827
Equipment and Tools	\$ 143,440	\$ -	\$ -	\$ 143,440	\$ 143,440	\$ -
Work in Progress	\$ -	\$ -	\$ -	\$ -		\$ -
Total	\$ 40,349,421	\$ -	\$ -	\$ 40,349,421	\$ 7,371,594	\$ 32,977,827

Stormwater

**Stormwater Utility
Statement of Net Income
For The Year Ended December 31, 2024 and 2025
(Unaudited)**

Operating Revenue	2024	2025
Stormwater Charges	\$ 8,539,602	\$ 9,449,141
Other	\$ 84,962	\$ 297,986
Total Operating Revenue	\$ 8,624,564	\$ 9,747,127
Operating Expense	2024	2025
Director's Office	\$ 115,710	\$ 117,882
Capital Related Expenses	\$ 606,327	\$ 510,002
Utility General Expense	\$ 1,384,748	\$ 1,054,232
Engineering	\$ 1,050,824	\$ 954,131
Utility Operations	\$ 1,699,263	\$ 1,708,652
Compliance	\$ -	\$ 230,323
Customer Service	\$ 325,530	\$ 346,648
Total Operating Expense	\$ (5,182,402)	\$ (4,921,870)
Operating Income	\$ 3,442,162	\$ 4,825,257
Other Revenue	2024	2025
Contributed Capital	\$ -	\$ 341,520
Grants Non-Capital	\$ 10,223	\$ 86,449
Gain or Loss on Sale of Fixed Assets	\$ (2,548)	\$ 16,484
Interest Income	\$ 16,830	\$ 49,465
Total Other Revenue	\$ 24,505	\$ 493,918
Other Expenses and Transfers	2024	2025
Transfer to Other Funds:		
Non-Capital Improvements	\$ 45,000	\$ 45,000
Street Sweeping	\$ 450,000	\$ 450,000
Reimbursement for Janitor Positions	\$ 36,395	\$ 40,825
Reimbursement for MIS Programmer	\$ 57,400	\$ 64,600
Total Other Expenses and Transfers	\$ (588,795)	\$ (600,425)
Net Income or Loss	\$ 2,877,872	\$ 4,718,750

**Stormwater Utility
Statement of Net Assets
For The Year Ending December 31, 2024 and 2025
(Unaudited)**

Assets & Deferred Outflows:

Current Assets	2024	2025
Cash	\$ 8,690,073	\$ 11,017,985
Accounts Receivable	\$ 880,784	\$ 1,108,321
Special Assessments	\$ 34,046	\$ 51,179
Due from Other Funds	\$ 2,151	\$ 461
Due from Other Governments	\$ -	\$ 29,610
Inventory	\$ 127,971	\$ 123,700
Total Current Assets	\$ 9,735,025	\$ 12,331,256
Utility Plant	2024	2025
In Service	\$ 26,618,206	\$ 29,228,927
Construction	\$ 2,594,377	\$ 2,631,571
Less Accumulated Depreciation	\$ (6,352,099)	\$ (6,259,107)
Total Utility Plant Assets	\$ 22,860,484	\$ 25,601,391
Other Assets	2024	2025
Special Assessments Receivable	\$ -	\$ 20,690
Total Other Assets	\$ -	\$ 20,690
Total Assets	\$ 32,595,509	\$ 37,953,337
Deferred Outflows	2024	2025
Deferred Pension Obligation Outflows	\$ 154,790	\$ 159,018
Deferred OPEB Outflows	\$ 2,661,348	\$ 2,143,812
Total Deferred Outflows	\$ 2,816,138	\$ 2,302,830
Total Assets and Deferred Outflows	\$ 35,411,647	\$ 40,256,167

Stormwater Utility
Statement of Net Assets
For The Year Ending December 31, 2024 and 2025
(Unaudited)

Liabilities, Deferred Inflows, & Net Assets:

Current Liabilities	2024	2025
Accounts Payable	\$ 44,128	\$ 46,623
Contracts Payable	\$ 107,344	\$ 114,902
Due to Other Funds	\$ 10,640	\$ 87,455
Due to Other Governments	\$ 805	\$ 2,204
Accrued Salaries Payable	\$ 91,153	\$ 129,754
Vacations Payable	\$ 128,117	\$ 175,907
Unearned Revenue	\$ 63,620	\$ 43,417
Total Current Liabilities (Payable from Current Assets)	\$ 445,807	\$ 600,262
Long Term Liabilities	2024	2025
Vacations Payable	\$ 30,227	\$ 15,466
Pension Liability	\$ 817,735	\$ 686,784
Net OPEB Liability	\$ 868,538	\$ 1,063,303
Total Long Term Liabilities	\$ 1,716,500	\$ 1,765,553
Total Liabilities	\$ 2,162,307	\$ 2,365,815
Deferred Inflows	2024	2025
Deferred Pension Obligation Inflows	\$ 585,876	\$ 451,526
Deferred OPEB Inflows	\$ -	\$ 56,612
Total Deferred Inflows	\$ 585,876	\$ 508,138
Net Assets	2024	2025
Invested in Capital Assets, Net of Related Debt	\$ 22,860,484	\$ 25,601,391
Unrestricted	\$ 9,802,980	\$ 11,780,823
Total Net Assets	\$ 32,663,464	\$ 37,382,214
Total Liabilities, Deferred Inflows, and Net Assets	\$ 35,411,647	\$ 40,256,167

Stormwater Fund
Schedule of Fixed Assets
Year Ending December 31, 2025

Fixed Assets	Balance Jan. 1, 2025	Additions	Deductions	Balance Dec. 31, 2025	Accumulated Depreciation	Book Value
Lands and Grounds	\$ 13,743	\$ -	\$ -	\$ 13,743	\$ -	\$ 13,743
Infrastructure	\$ 22,729,521	\$ 2,626,582	\$ -	\$ 25,356,103	\$ 4,116,642	\$ 21,239,461
Buildings and Structures	\$ 1,401,897	\$ -	\$ -	\$ 1,401,897	\$ 602,816	\$ 799,081
Equipment and Tools	\$ 2,473,045	\$ 529,365	\$ 545,226	\$ 2,457,184	\$ 1,539,649	\$ 917,535
Work in Progress	\$ 2,594,377	\$ 2,667,040	\$ 2,629,846	\$ 2,631,571	\$ -	\$ 2,631,571
Total	\$ 29,212,583	\$ 5,822,987	\$ 3,175,072	\$ 31,860,498	\$ 6,259,107	\$ 25,601,391

PUMPING STATIONS - STORMWATER PUMPING EQUIPMENT

No.	Station Location	Station Type	Year Updated	Pump G.P.M.	Pump Mfg.	Motor HP	Motor Voltage	Motor Phase	Motor F.L.A.	Force Main Size	Discharge Location
1	1801 Minnesota Ave.	Simplex Submersible	1980	760	Flygt CP3101	5	230	3	13.4	6"	AP1100004
2	13th St. S & St. Louis Ave.	Simplex Submersible	1984	750	Hydromatic S6L	3	230	3	14	6"	AP1090017

LENGTH OF STORM SEWERS IN FEET

Dia. Inch.	Brick (BR)	Corrugated Metal/ Steel (CMP/STL)	Corrugated Poly-ethylene Drainage Pipe (CPD)	Cast or Ductile Iron (CI/DI)	High Density Poly-ethylene (HDPE)	Non-Reinforced Concrete Perforated Pipe (NCP)	Pour-in-Place Concrete (PPC)	Polyvinyl Chloride (PVC)	Reinforced Concrete (RCP)	Stone (STN)	Timber Pipe (TMP)	Thermo-plastic (TP)	Vitrified Clay Pipe (VCP)	Unknown (UNK)	Totals
2	0	0	0	0	0	0	0	73	0	0	0	0	22	0	95
3	0	0	0	0	5	0	0	5	0	0	0	840	0	0	850
4	0	0	35,774	0	0	0	0	511,858	1,034	0	0	237	0	141,194	690,097
6	0	2,732	211	172	255	0	0	24,416	76	0	0	287	3,380	17,639	49,168
8	0	1,276	3,005	455	380	48	0	19,639	588	0	0	117	768	4,556	30,832
10	0	4,342	63	601	59	0	64	5,550	12,741	0	0	0	3,552	15,917	42,889
12	0	39,769	12,746	942	31,397	779	0	26,479	395,782	0	0	0	4,278	56,227	568,399
13	0	0	0	0	0	0	0	0	47	0	0	0	0	0	47
14	0	0	0	38	0	0	0	0	0	0	0	0	0	116	154
15	0	8,428	476	0	12,013	171	0	3,713	178,536	0	0	0	2,583	31,728	237,648
16	0	89	0	502	590	0	0	0	213	0	0	0	0	781	2,175
17	0	0	0	0	0	0	0	0	0	0	0	0	0	91	91
18	0	6,898	792	0	6,332	50	0	3,957	111,973	0	0	0	1,652	22,112	153,766
20	0	50	0	90	227	0	0	0	895	0	0	0	0	2,646	3,908
21	0	338	0	84	0	0	0	53	37,688	0	0	0	1,719	3,444	43,326
22	0	0	0	0	0	0	0	207	937	0	0	0	0	0	1,144
24	277	3,081	198	238	4,117	0	0	684	80,560	160	0	0	1,345	13,613	104,273
26	2,776	0	0	0	160	0	0	48	3,740	0	0	0	0	10,854	17,578
27	75	50	0	0	28	0	84	0	14,797	0	0	0	0	929	15,963
28	1,135	119	0	0	0	0	0	0	3,471	0	0	0	0	1,449	6,174
29	0	0	0	0	0	0	0	0	46	0	0	0	0	0	46
30	155	1,022	51	0	2,482	0	0	0	38,878	0	143	0	0	5,199	47,930
31	0	0	0	0	0	0	0	0	133	0	0	0	0	0	133
32	582	0	0	0	24	0	0	0	1,376	0	0	0	0	387	2,369
33	0	0	0	0	0	0	0	0	711	0	0	0	0	0	711
34	0	0	0	0	0	0	45	0	622	0	0	0	0	289	956
36	185	1,615	232	0	1,171	0	476	0	33,389	0	0	0	0	7,342	44,410
38	0	0	0	0	0	0	43	0	85	0	0	0	0	0	128
40	0	0	0	0	0	0	0	0	725	659	0	0	0	56	1,440
42	200	134	0	103	46	0	242	0	10,566	0	0	0	85	141	11,517
44	0	0	0	0	0	0	0	0	3,641	0	0	0	0	385	4,026
45	0	0	0	0	0	0	111	0	331	0	0	0	0	0	442
46	0	0	0	0	46	0	0	0	0	0	0	0	0	72	118
48	69	1,279	0	99	265	0	731	22	18,491	949	78	0	0	3,559	25,542
50	240	0	0	0	0	0	0	0	284	0	0	0	0	17	541

LENGTH OF STORM SEWERS IN FEET

Dia. Inch.	Brick (BR)	Corrugated Metal/ Steel (CMP/STL)	Corrugated Poly-ethylene Drainage Pipe (CPD)	Cast or Ductile Iron (CI/DI)	High Density Poly-ethylene (HDPE)	Non-Reinforced Concrete Perforated Pipe (NCP)	Pour-in-Place Concrete (PPC)	Polyvinyl Chloride (PVC)	Reinforced Concrete (RCP)	Stone (STN)	Timber Pipe (TMP)	Thermo-plastic (TP)	Vitrified Clay Pipe (VCP)	Unknown (UNK)	Totals
51	0	0	0	0	0	0	0	0	1,019	0	0	0	0	0	1,019
52	0	0	0	0	0	0	0	0	448	0	0	0	0	0	448
54	94	0	0	0	0	0	117	0	10,549	0	0	0	0	2,544	13,304
55	0	0	0	0	0	0	84	0	0	0	0	0	0	0	84
56	0	0	0	0	0	0	0	0	89	58	0	0	0	65	212
58	0	0	0	0	0	0	0	0	54	0	0	0	0	0	54
60	36	693	0	0	0	28	364	0	4,138	366	0	0	0	1,553	7,178
62	0	0	0	0	0	0	0	0	112	0	0	0	0	58	170
66	0	110	0	0	0	0	0	0	641	70	0	0	0	265	1,086
68	0	0	0	0	0	0	58	0	0	0	0	0	0	0	58
72	0	517	0	0	0	0	463	0	2,222	1,523	0	0	0	401	5,126
73	0	0	0	0	0	0	0	0	0	0	0	0	0	79	79
78	0	0	0	0	0	0	0	0	399	0	0	0	0	0	399
84	203	411	0	0	0	0	112	138	658	1,607	0	0	0	0	3,129
88	0	0	0	0	0	0	0	0	128	0	0	0	0	0	128
96	0	106	0	0	0	0	0	0	757	129	0	0	0	224	1,216
108	0	0	0	0	0	0	0	0	608	0	0	0	0	0	608
120	0	0	0	0	0	0	0	0	814	368	0	0	0	258	1,440
122	0	0	0	0	0	0	0	0	54	0	0	0	0	0	54
128	105	58	0	0	0	0	0	0	59	726	0	0	0	552	1,500
132	0	0	0	0	0	0	0	0	170	0	0	0	0	0	170
144	0	0	0	0	0	0	0	0	127	0	0	0	0	0	127
192	0	0	0	0	0	0	0	0	49	0	0	0	0	0	49
UNK	666	668	83	0	142	0	1,352	2,175	7,030	193	0	0	75	89,706	102,090
Total	6,798	73,785	53,631	3,324	59,739	1,076	4,346	599,017	982,481	6,808	221	1,481	19,459	436,448	2,248,614

Miles of Pipe 425.9

Note: The Storm Sewer system also includes 11,476 catch basins and 5,283 manholes.
Pipe quantities are derived from Geographic Information System.

DULUTH CREEKS AND STREAMS

Creek or Stream	Drainage Area (square miles)	Notes
Amity	16.60	Trout stream
58th Ave E	0.59	
50th Ave E	0.63	
47th Ave E	0.36	
43rd Ave E	0.59	
40th Ave E	0.45	
38th Ave E	0.03	
37th Ave E	0.13	
34th Ave E	0.53	
Tischer	7.30	Trout stream
Chester	7.30	Trout stream
Oregon	0.85	
Brewery	1.66	
Greys	0.63	
Clarkhouse	1.00	
Buckingham	1.10	
Miller	9.70	Trout stream
Coffee	1.76	Trout stream
Merritt	2.30	Trout stream
32nd Ave W	0.73	
41st Ave W	0.36	
Keene	6.40	Trout stream
44th Ave W	0.78	
49th Ave W	0.80	
62nd Ave W	0.90	
Kingsbury	8.60	Trout stream
68th Ave W	0.15	
79th Ave W	0.14	
82nd Ave W	0.26	

DULUTH CREEKS AND STREAMS

Creek or Stream	Drainage Area (square miles)	Notes
Knowlton	1.56	Trout stream
84th Ave W	0.23	
86th Ave W	0.08	
Gogebic Street	0.34	
Lenroot Street	0.61	
Stewart Street	1.97	Trout stream
Morgan Park	1.31	
U. S. Steel	2.70	
Gary Street	0.33	
Bowser Street	0.08	
Heard Street	0.06	
Sargent	3.30	Trout stream
Fond du Lac	0.58	
Mission	10.30	Trout stream
Lester River	35.60	Trout stream

* For impaired waters data, visit:

<http://www.pca.state.mn.us/index.php/water/water-types-and-programs/minnesotas-impaired-waters-and-tmdl/impaird-waters-list.html>

STORMWATER UTILITY ACTIVITIES 2025

UTILITY OPERATIONS

ACTIVITY	WORK COMPLETED
Catch basin repair or rehab	111
Culverts repaired or replaced	123
Ditch line (dug or repaired and seeded or sodded)	875
Illicit discharges detected and removed	8
Line flushing/cleaning	4,115 feet
Manhole repair or rehab	52
Sediment trap cleaning	95
Televising storm sewer pipe	4,668
Presentations	31 (River Quest), 1 (Barnum High School)
Radio, television, and newspaper articles	166

ENGINEERING

ACTIVITY	WORK COMPLETED
Construction site inspections completed	421
Outfalls inspected	49
Structural sedimentation basins inspected	99