

Mayor's Proposed
2027 Levy, General
Fund Budget, and
Other Funds

City of Duluth Minnesota - 2027 Budget

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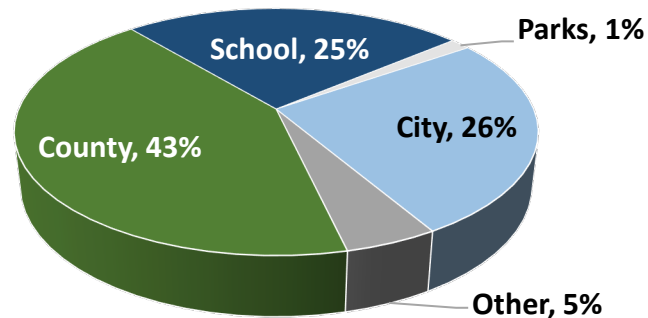
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Breakdown of Average Homestead Property Tax Bill by Taxing Entity



2027 Proposed Property Tax Levy

	2026 Approved Levy	2027 Proposed Levy	Change In Levy
General Operations Levy			
General Operations	\$ 27,846,965	\$ 29,488,008	\$ 1,641,043
Provision for Tax Delinquency	\$ 150,000	\$ 150,000	\$ -
Total General Operations Levy	\$ 27,996,965	\$ 29,638,008	\$ 1,641,043
Supplemental Parks Levy	\$ 280,000	\$ 280,000	\$ -
Capital Projects	\$ 4,547,400	\$ 4,547,400	\$ -
Debt Service	\$ 7,564,200	\$ 7,564,200	\$ -
Infrastructure Permanent Improvements	\$ 280,000	\$ 280,000	\$ -
Total Capital Projects Levy	\$ 12,391,600	\$ 12,391,600	\$ -
Street Light Levy	\$ 2,547,200	\$ 2,547,200	\$ -
Street Maintenance Levy	\$ 2,300,000	\$ 2,300,000	\$ -
Total City Property Tax Levy	\$ 45,515,765	\$ 47,156,808	\$ 1,641,043
General Operations Levy Increase		\$ 1,641,043	3.61%
2026 City Tax Levy Increase		\$ 1,641,043	3.61%
New Construction Growth		\$ 434,875	0.96%
Net Property Tax Impact After Growth		\$ 1,206,168	2.65%
2027 City Tax Levy Increase		\$ 1,641,043	3.61%

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General Fund

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

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

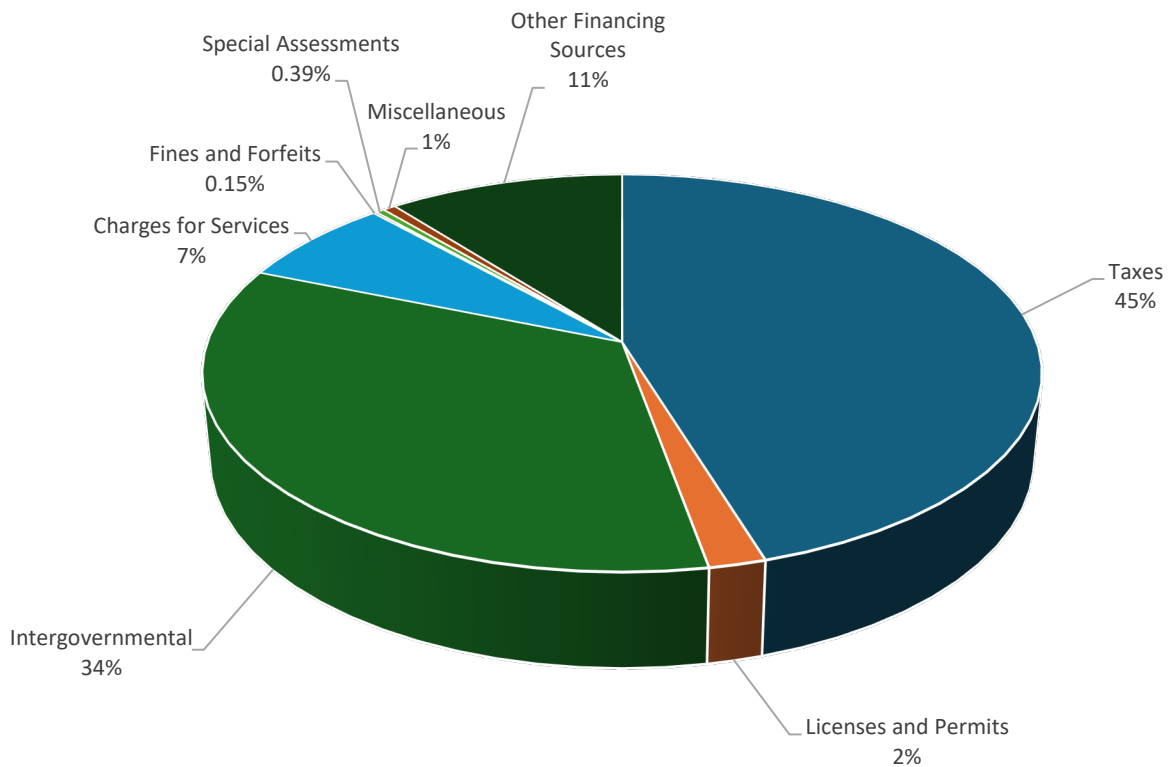
Revenues

Revenue Type	2025 Actual	2026 Budget	2027 Proposed
Taxes	49,464,746	51,539,900	53,916,300
Licenses and Permits	2,427,027	1,827,200	2,273,400
Intergovernmental	40,886,312	39,884,100	40,539,000
Charges for Services	8,130,799	8,187,200	8,510,700
Fines and Forfeits	251,057	202,000	177,000
Special Assessments	585,624	539,800	459,800
Investment Income	132,864	-	-
Miscellaneous	7,171,273	659,000	682,700
Other Financing Sources	11,046,851	10,229,400	12,578,900
Operating Revenues	525	-	-
Non-Operating Revenues	-	150,000	-
Total Revenues	120,097,076	113,218,600	119,137,800

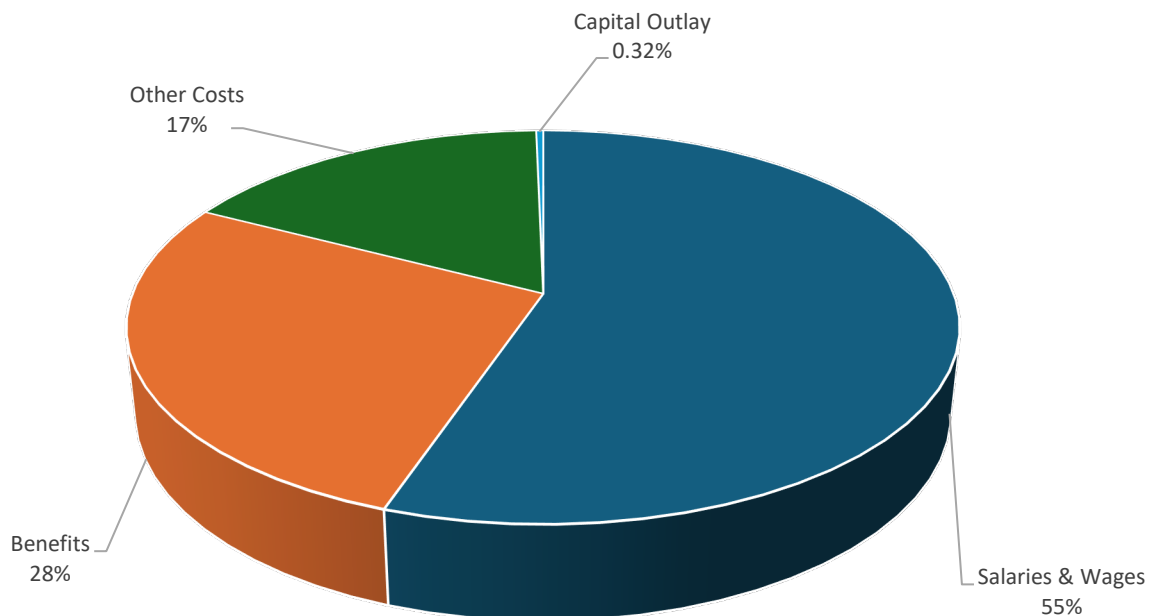
Expenditures

Expenditure Type	2025 Actual	2026 Budget	2027 Proposed
Salaries & Wages	60,420,150	63,186,800	65,845,600
Benefits	34,329,308	30,608,500	32,580,700
Other Costs	21,865,070	19,077,300	20,325,500
Capital Outlay	1,081,493	346,000	386,000
Total Expenditures	117,696,022	113,218,600	119,137,800

2027 General Fund Proposed Revenues



2027 General Fund Proposed Expenditures



*Graphs may not add to exactly 100% due to rounding

City of Duluth Minnesota - 2027 Budget

	2026 Approved Budget	2027 Proposed Budget	Variance 2027 Proposed vs 2026 Approved Budget	
REVENUES			\$	%
Taxes	51,539,900	53,916,300	2,376,400	4.61%
Intergovernmental	39,884,100	40,539,000	654,900	1.64%
Other Financing Sources	10,229,400	12,578,900	2,349,500	0.00%
Charges for Services	8,187,200	8,510,700	323,500	3.95%
Licenses and Permits	1,827,200	2,273,400	446,200	24.42%
Miscellaneous	659,000	682,700	23,700	3.60%
Special Assessments	539,800	459,800	(80,000)	-14.82%
Fines and Forfeits	202,000	177,000	(25,000)	-12.38%
Non-Operating Revenues	150,000	-	(150,000)	-100.00%
Revenue Totals	113,218,600	119,137,800	5,919,200	5.23%
EXPENDITURES				
Salaries & Wages	63,186,800	65,845,600	2,658,800	4.21%
Benefits	30,608,500	32,580,700	1,972,200	6.44%
Other Costs	19,077,300	20,325,500	1,248,200	6.54%
Capital Outlay	346,000	386,000	40,000	11.56%
Expenditure Totals	113,218,600	119,137,800	5,919,200	5.23%

City of Duluth Minnesota - 2027 Budget

General Fund Revenue Detail

Taxes	2025 Actual	2026 Budget	2027 Proposed	Difference
4005 - Current Property Taxes	25,548,499	27,847,000	29,488,100	1,641,100
4010 - Delinquent Property Taxes	298,753	150,000	150,000	-
4015 - Mobile Home Taxes	101,012	90,000	90,000	-
4040 - City Sales and Use Tax	19,302,231	18,486,500	18,900,400	413,900
4050 - Charitable Gambling 3% Tax	42,086	40,000	40,000	-
4070 - Minnesota Power Franchise Tax	3,566,234	4,010,000	4,563,600	553,600
4071 - Northeast Cable Franchise Tax	565,223	690,000	457,800	(232,200)
4072 - Northern MN Utility Franchise Tax	9,541	11,000	11,000	-
4080 - Forfeited Tax Sale Apportionment	-	10,000	10,000	-
4090 - Other Taxes	31,166	205,400	205,400	-
Taxes Total	49,464,746	51,539,900	53,916,300	2,376,400

Licenses and Permits	2025 Actual	2026 Budget	2027 Proposed	Difference
4101 - Liquor License	462,968	425,000	450,000	25,000
4102 - Beer License	5,558	11,200	7,000	(4,200)
4105 - Hotel-Motel License	8,123	7,000	7,000	-
4106 - Garbage Collectors License	1,375	18,000	1,500	(16,500)
4107 - Horse and Carriage License	308	400	400	-
4108 - Emergency Wrecker Svc License	3,060	6,000	6,000	-
4109 - Gas Station License	10,649	10,500	10,500	-
4111 - Pawnbrokers License	440	1,100	400	(700)
4112 - Peddlers License	14,314	10,000	10,000	-
4113 - Precious Metal Dealer License	1,760	1,800	1,800	-
4114 - Pet Shop License	285	600	300	(300)
4116 - Dog Kennels License	450	400	400	-
4117 - Massage Establishment & Therapist	15,211	12,000	15,000	3,000
4118 - Cigarette License	11,736	12,000	12,000	-
4119 - Motor Vehicle	4,432	5,300	4,400	(900)
4120 - Taxi-Taxi Vehicle Permits	17,097	9,000	9,000	-
4121 - Coin Operator Devices License	11,191	8,000	10,000	2,000
4122 - Pool and Bowling License	611	600	600	-
4124 - Tree Service Contractor License	2,639	1,400	1,400	-
4125 - Transportation Network Companies License	-	7,400	-	(7,400)
4126 - Shared Active Mobility Systems	-	14,000	6,000	(8,000)
4150 - Pet License	19	-	-	-
4151 - Fill Permit	4,462	3,000	3,000	-
4152 - Excavation Permit	26,315	25,000	25,000	-

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Licenses and Permits Continued	2025 Actual	2026 Budget	2027 Proposed	Difference
4153 - Multiple Dwelling License	1,276,710	892,500	1,249,700	357,200
4154 - Commercial Use/Occupancy Permit	200,309	149,500	225,000	75,500
4155 - Special Event Permit	6,787	3,500	5,000	1,500
4160 - Fire Protection Systems Permit Fees	166,867	80,000	100,000	20,000
4170 - Miscellaneous Permits & Licenses	173,352	112,000	112,000	-
Licenses and Permits Total	2,427,027	1,827,200	2,273,400	446,200

Intergovernmental	2025 Actual	2026 Budget	2027 Proposed	Difference
4209 - Direct Federal Grants	2,034	16,000	16,000	-
4220 - State of Minnesota	56,649	-	-	-
4221 - Local Government Aid	35,231,196	35,231,100	35,332,300	101,200
4222 - State Property Tax Aid	2,811	-	-	-
4225 - Ski Trail Reimbursement	12,650	-	12,700	12,700
4227 - Police Training Reimbursement	129,276	135,000	135,000	-
4232 - State Insurance Premium	3,310,021	2,420,800	2,899,000	478,200
4240 - Municipal State Aid	1,533,400	1,496,100	1,533,400	37,300
4260 - St Louis County	159,643	138,400	138,400	-
4261 - Independent School District 709	353,212	366,700	392,200	25,500
4300 - In Lieu of Tax	95,421	80,000	80,000	-
Intergovernmental Total	40,886,312	39,884,100	40,539,000	654,900

Charges for Services	2025 Actual	2026 Budget	2027 Proposed	Difference
4307 - Planning & Zoning Fee	193,191	165,500	165,500	-
4310 - Assessment Cost Services	9,177	10,000	10,000	-
4311 - Assessment Certificate Fee	54,085	40,000	40,000	-
4315 - Cost Allocation	3,912,569	4,134,000	4,536,800	402,800
4319 - Attorney Services	5,740	9,000	9,000	-
4320 - MIS Services	15,000	11,000	11,000	-
4322 - Animal Shelter Fees	20,083	12,000	12,000	-
4323 - Garnishment Fees	60	-	-	-
4326 - Criminal History/Local Records Check	120	-	-	-
4328 - Pawnbroker Transaction Surcharge	37,895	17,200	17,200	-
4329 - False Alarm Fees & Penalties	24,577	5,000	5,000	-
4340 - Fire Protection Services	4,200	4,200	4,200	-
4341 - Hydrant Maintenance Services	30,000	30,000	50,000	20,000
4351 - Building Inspection Fee	3,091,917	3,053,000	3,055,000	2,000
4352 - Plumbing Inspection Fee	278,525	213,800	225,000	11,200
4354 - HVAC-R Inspection Fee	376,905	257,500	265,000	7,500

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Charges for Services Continued	2025 Actual	2026 Budget	2027 Proposed	Difference
4355 - Signs Inspection Fee	18,598	20,000	7,500	(12,500)
4356 - House Moving Inspection Fee	6,640	15,000	7,500	(7,500)
4357 - Mobile Home Inspection Fee	1,051	2,000	2,000	-
4359 - CAF Admin Fee	12,596	18,000	18,000	-
4361 - RZP Registration Fee	37,870	20,000	20,000	-
4370 - Engineering Services	-	150,000	50,000	(100,000)
Charges for Services Total	8,130,799	8,187,200	8,510,700	323,500

Fines and Forfeits	2025 Actual	2026 Budget	2027 Proposed	Difference
4470 - License Penalties	-	1,500	1,500	-
4472 - Administrative Fines	67,909	500	500	-
4473 - Court Fines	177,185	200,000	175,000	(25,000)
4474 - Police Felony Forfeitures	5,964	-	-	-
Fines and Forfeits Total	251,057	202,000	177,000	(25,000)

Special Assessments	2025 Actual	2026 Budget	2027 Proposed	Difference
4500 - Assessments	572,416	526,000	446,000	(80,000)
4501 - Assessment Penalty & Interest	13,208	13,800	13,800	-
Special Assessments Total	585,624	539,800	459,800	(80,000)

Investment Income	2025 Actual	2026 Budget	2027 Proposed	Difference
4601 - Earnings on Investments	132,864	-	-	-
Investment Income Total	132,864	-	-	-

Miscellaneous	2025 Actual	2026 Budget	2027 Proposed	Difference
4622 - Rent of Buildings	104,909	103,400	98,300	(5,100)
4623 - Rent of Land	23,042	15,500	15,900	400
4627 - Concessions & Commissions	12,875	26,500	27,300	800
4631 - Media Sales	21,322	10,500	15,500	5,000
4635 - Auction Proceeds	21,826	-	-	-
4636 - Sale of Materials	7,444	5,000	5,000	-
4640 - Sale of Land	4,857	100,000	100,000	-
4644 - Misc Fees, Sales & Services	89,115	83,400	83,600	200
4650 - Salaries Reimbursement	75,440	10,000	10,000	-
4654 - Other Reimbursements	6,607,878	152,700	175,100	22,400
4660 - Gifts and Donations	100	-	-	-

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Miscellaneous Continued	2025 Actual	2026 Budget	2027 Proposed	Difference
4700 - Other Sources	50,301	-	-	-
4701 - 2% Retention Surtax	2,163	2,000	2,000	-
4702 - Fond du Luth Proceeds	150,000	150,000	150,000	-
Miscellaneous Total	7,171,273	659,000	682,700	23,700

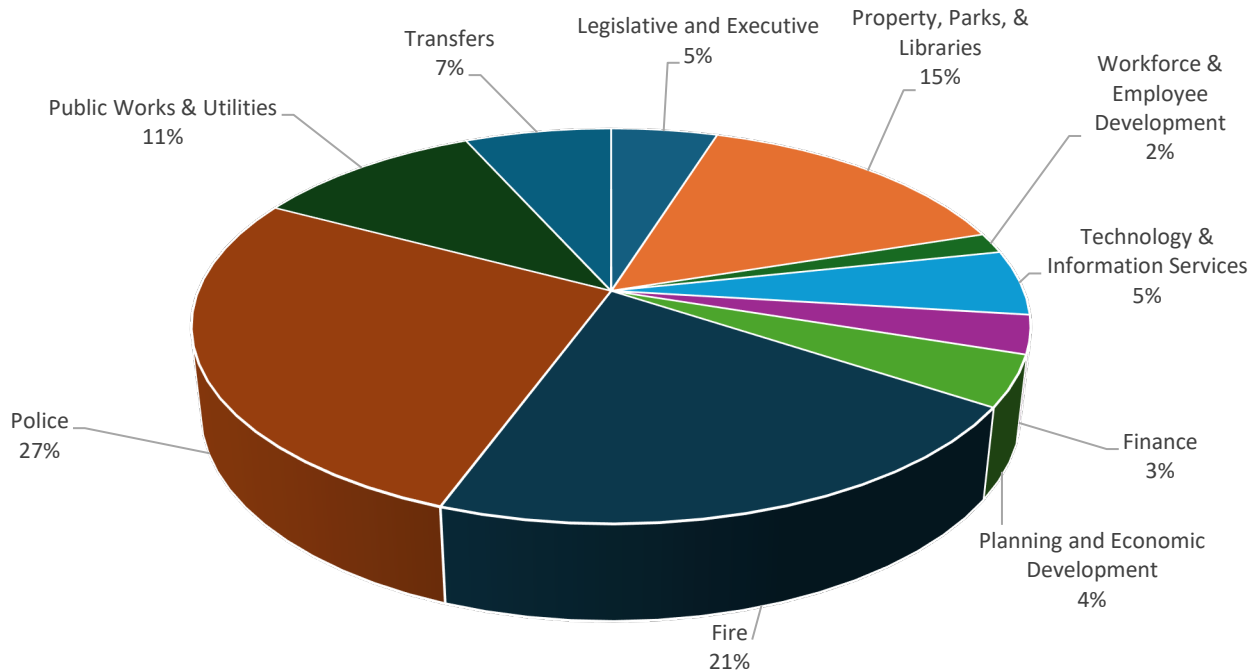
Other Financing Sources	2025 Actual	2026 Budget	2027 Proposed	Difference
4730 - Interfund Transfers In	8,273,664	7,247,400	9,396,900	2,149,500
4731 - Gas Utility in Lieu of Taxes	2,586,511	2,800,000	3,000,000	200,000
4732 - Steam Utility in Lieu of Taxes	186,676	182,000	182,000	-
Other Financing Sources Total	11,046,851	10,229,400	12,578,900	2,349,500

Operating Revenues	2025 Actual	2026 Budget	2027 Proposed	Difference
4805 - Reimbursements	525	-	-	-
Operating Revenues Total	525	-	-	-

Non-Operating Revenues	2025 Actual	2026 Budget	2027 Proposed	Difference
4999 - Cash Balance Forward	-	150,000	-	(150,000)
Non-Operating Revenues Total	-	150,000	-	(150,000)

General Fund Revenues	2025 Actual	2026 Budget	2027 Proposed	Difference
Total	120,097,076	113,218,600	119,137,800	5,919,200

2027 General Fund Proposed Expenditures By Department



Department	2027 Proposed
Legislative and Executive	5,777,800
Property, Parks, & Libraries	18,008,800
Workforce & Employee Development	1,978,900
Technology & Information Services	6,346,000
Finance	3,751,200
Planning and Economic Development	4,975,600
Fire	25,390,500
Police	32,414,600
Public Works & Utilities	12,520,100
Transfers	7,974,300
Total 2027 Expenditures	119,137,800

This graph shows the General Fund departmental budgets as a percent of the total General Fund expenditures for budget fiscal year 2027. The largest category is public safety with the Police and Fire departments comprising 49% of the total; followed by Property, Parks, & Libraries at 15%. The General Fund portion of the Public Works department comprises 11% of the total. The remaining departments totaled together are 26%.

City of Duluth Minnesota - 2027 Budget

General Fund Expenditures Detail

Salaries & Wages	2025 Actual	2026 Budget	2027 Proposed	Difference
5100 - Permanent Salaries	55,628,267	60,643,500	62,979,900	2,336,400
5101 - Premium Pay	3,763,645	1,720,200	1,720,200	-
5103 - Other Wages	1,017,140	812,900	1,135,300	322,400
5111 - Long-Term Disability Wages	2,908	-	-	-
5118 - Meal Allowance	8,190	10,200	10,200	-
Salaries & Wages Total	60,420,150	63,186,800	65,845,600	2,658,800

Benefits	2025 Actual	2026 Budget	2027 Proposed	Difference
5121 - PERA Retirement	7,566,675	7,826,900	8,217,200	390,300
5122 - FICA - Social Security	1,683,514	1,906,000	2,074,400	168,400
5123 - FICA - Medicare	850,173	909,100	966,500	57,400
5125 - Dental Insurance	248,316	274,300	275,900	1,600
5126 - Life Insurance	313,844	329,300	340,300	11,000
5127 - Health Care Savings Plan (HCSP)	2,148,358	1,901,200	1,981,500	80,300
5128 - Minnesota Paid Family Leave	569	276,000	294,500	18,500
5130 - Cafeteria Plan Benefits	12,198,603	14,016,700	15,127,400	1,110,700
5133 - Health or Fitness Program	187,959	23,000	153,000	130,000
5135 - Retiree Medical Insurance	9,072,730	3,100,000	3,100,000	-
5141 - Unemployment Compensation	58,569	46,000	50,000	4,000
Benefits Total	34,329,308	30,608,500	32,580,700	1,972,200

Other Costs	2025 Actual	2026 Budget	2027 Proposed	Difference
5200 - Office Supplies	47,094	65,000	56,300	(8,700)
5201 - Computer Supplies/Software	73,637	46,900	48,800	1,900
5202 - Audiovisual & Photography	924	500	-	(500)
5203 - Paper/Stationery/Forms	2,057	2,400	2,400	-
5205 - Safety & Training Materials	128,298	134,900	133,800	(1,100)
5210 - Plant/Operating Supplies	39,172	21,800	21,800	-
5211 - Cleaning/Janitorial Supplies	107,355	130,600	146,500	15,900
5212 - Motor Fuels	772,883	880,000	1,094,600	214,600
5214 - Food for Animals	4,376	3,000	6,200	3,200
5215 - Shop Materials	8,678	2,500	2,400	(100)
5217 - Ammunition	51,303	50,000	50,000	-
5218 - Uniforms	311,200	159,250	240,300	81,050
5219 - Other Miscellaneous Supplies	171,764	143,900	105,200	(38,700)
5220 - Repair & Maintenance Supplies	499,903	373,000	569,600	196,600

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Other Costs Continued	2025 Actual	2026 Budget	2027 Proposed	Difference
5223 - Salt & Sand	967,316	838,000	750,000	(88,000)
5224 - Gravel & Other Mtce Materials	189,805	66,700	80,000	13,300
5225 - Park/Landscape Materials	32,230	35,000	35,000	-
5226 - Sign & Signal Materials	46,243	19,000	27,500	8,500
5228 - Painting Supplies	85,464	93,300	93,300	-
5229 - Ground Mtc Supplies	214	200	300	100
5240 - Small Tools	26,816	13,200	14,800	1,600
5241 - Small Equip-Office/Operating	98,293	48,700	69,100	20,400
5242 - Survey Locating Equipment and Supplies	4,385	8,000	7,200	(800)
5301 - Auditing Services	133,376	135,000	157,600	22,600
5303 - Engineering Services	100,309	39,900	29,900	(10,000)
5304 - Legal Services	58,383	87,000	85,800	(1,200)
5306 - Collection Services	3,274	5,000	4,100	(900)
5309 - Technology Services	185,644	221,900	232,000	10,100
5310 - Contract Services	1,159,072	605,500	647,000	41,500
5312 - Lobbyist Fees	113,333	150,000	125,000	(25,000)
5319 - Other Professional Services	333,250	279,000	287,000	8,000
5320 - Data Services	206,677	216,400	221,400	5,000
5321 - Phone Service	239,027	212,300	203,300	(9,000)
5322 - Postage	68,666	73,400	90,900	17,500
5331 - Travel/Training	224,470	234,200	241,100	6,900
5335 - Local Mileage Reimbursement	18,497	5,400	31,400	26,000
5340 - Advertising & Promotion	555	900	900	-
5355 - Printing & Copying Services	47,520	56,000	49,700	(6,300)
5356 - Copier, Printer Lease & Supplies	34,067	126,300	121,200	(5,100)
5360 - Insurance	2,690,401	2,814,900	2,815,300	400
5381 - Electricity	646,478	855,800	730,800	(125,000)
5382 - Water, Gas & Sewer	689,679	795,800	802,000	6,200
5384 - Refuse Disposal	111,485	122,800	127,500	4,700
5385 - Oil	2,640	15,900	20,000	4,100
5386 - Steam	215,035	200,000	225,000	25,000
5399 - Skywalk Expenses	23,336	30,000	30,000	-
5404 - Equipment/Machinery Repair & Mtc	156,408	203,100	200,800	(2,300)
5409 - Fleet Services Charges	3,467,884	3,610,900	3,977,500	366,600
5411 - Land Rental/Easements	1,289	5,500	5,500	-
5412 - Building Rental	147,111	286,000	289,000	3,000
5413 - Library Materials/Svcs Rental	54,562	55,000	55,000	-
5414 - Software Licenses and Maintenance Agreements	1,728,913	1,640,750	1,870,100	229,350
5415 - Vehicle/Equip Rent (Short-term)	68,490	54,400	45,900	(8,500)
5418 - Vehicle/Equip Lease (Long-term)	400,000	400,000	400,000	-

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Other Costs Continued	2025 Actual	2026 Budget	2027 Proposed	Difference
5419 - Other Rentals	119,246	95,000	115,000	20,000
5427 - Credit Card Commissions	3,915	1,000	1,000	-
5433 - Dues & Subscription	116,515	101,800	121,900	20,100
5434 - Grants & Awards	-	600	-	(600)
5435 - Books & Pamphlets	1,829	8,100	10,300	2,200
5437 - Automated Pawn System	16,073	16,100	18,400	2,300
5438 - Licenses	8,688	8,700	9,200	500
5439 - Special Projects & Events	1,650	5,000	10,000	5,000
5440 - Emergency Management	19,023	20,000	28,000	8,000
5441 - Other Services & Charges	1,308,523	1,677,000	1,462,200	(214,800)
5443 - Board & Meeting Expenses	6,199	10,000	8,100	(1,900)
5444 - Mayor's Contingent Account	793	5,000	5,000	-
5446 - Tuition Reimbursement	15,274	10,000	10,000	-
5447 - Payment to Other Govt Agencies	5,711	-	-	-
5448 - Police Training	61,194	235,000	230,000	(5,000)
5450 - Laundry	23,894	35,900	44,400	8,500
5453 - Building Demolition	224	-	-	-
5454 - Contract Tree Services	65,328	30,000	30,000	-
5461 - Energy Efficiency Projects	450	9,000	9,000	-
5490 - Donations to Civic Organizations	-	2,500	2,500	-
5604 - Lease Principal	163,962	-	-	-
5614 - Lease Interest	47,741	-	-	-
5700 - Interfund Transfers Out	2,879,600	131,700	532,700	401,000
Other Costs Total	21,865,070	19,077,300	20,325,500	1,248,200

Capital Outlay	2025 Actual	2026 Budget	2027 Proposed	Difference
5580 - Capital Equipment	671,909	-	40,000	40,000
5590 - Library Materials	409,584	346,000	346,000	-
Capital Outlay Total	1,081,493	346,000	386,000	40,000

General Fund Expenditures	2025 Actual	2026 Budget	2027 Proposed	Difference
Total	117,696,022	113,218,600	119,137,800	5,919,200

City of Duluth Minnesota - 2027 Budget

2027 General Fund Proposed Expenditures By Division

LEGISLATIVE AND EXECUTIVE

Division	Salaries & Wages	Overtime	Other Wages	Benefits	Other Costs	Capital Outlay	TOTAL
City Council	-	-	153,900	12,400	96,800	-	263,100
Mayor & City Administration	989,000	-	10,800	420,900	44,800	-	1,465,500
Attorney's Office	2,846,100	-	30,000	1,111,600	61,500	-	4,049,200
Department Total	3,835,100	-	194,700	1,544,900	203,100	-	5,777,800

PROPERTY, PARKS, & LIBRARIES

Division	Salaries & Wages	Overtime	Other Wages	Benefits	Other Costs	Capital Outlay	TOTAL
Park Maintenance	2,035,500	75,000	430,000	999,800	1,477,600	40,000	5,057,900
Library	3,745,500	800	101,800	1,758,300	535,100	346,000	6,487,500
Facilities Management	2,498,700	25,000	27,400	1,048,400	2,863,900	-	6,463,400
Department Total	8,279,700	100,800	559,200	3,806,500	4,876,600	386,000	18,008,800

WORKFORCE AND EMPLOYEE DEVELOPMENT

Division	Salaries & Wages	Overtime	Other Wages	Benefits	Other Costs	Capital Outlay	TOTAL
Human Resources	1,333,300	-	10,000	530,600	105,000	-	1,978,900
Department Total	1,333,300	-	10,000	530,600	105,000	-	1,978,900

TECHNOLOGY AND INFORMATION SERVICES

Division	Salaries & Wages	Overtime	Other Wages	Benefits	Other Costs	Capital Outlay	TOTAL
Information Technology	2,660,400	10,000	-	1,141,600	1,500,500	-	5,312,500
City Clerk	634,600	1,400	85,000	275,100	37,400	-	1,033,500
Department Total	3,295,000	11,400	85,000	1,416,700	1,537,900	-	6,346,000

FINANCE

Division	Salaries & Wages	Overtime	Other Wages	Benefits	Other Costs	Capital Outlay	TOTAL
Budget Office	882,100	6,400	-	294,700	46,300	-	1,229,500
Auditor's Office	981,600	7,600	-	365,100	393,700	-	1,748,000
Purchasing	527,700	-	-	233,300	12,700	-	773,700
Department Total	2,391,400	14,000	-	893,100	452,700	-	3,751,200

City of Duluth Minnesota - 2027 Budget

2027 General Fund Proposed Expenditures By Division Continued

PLANNING AND ECONOMIC DEVELOPMENT

Division	Salaries & Wages	Overtime	Other Wages	Benefits	Other Costs	Capital Outlay	TOTAL
Planning & Development	1,436,000	-	-	603,500	52,900	-	2,092,400
Construction Services & Inspection	1,928,300	-	-	807,700	147,200	-	2,883,200
Department Total	3,364,300	-	-	1,411,200	200,100	-	4,975,600

FIRE DEPARTMENT

Division	Salaries & Wages	Overtime	Other Wages	Benefits	Other Costs	Capital Outlay	TOTAL
Fire Administration	927,000	-	-	320,800	63,700	-	1,311,500
Fire Operations	13,402,300	850,000	-	6,574,900	1,103,900	-	21,931,100
Life Safety	1,391,400	11,300	-	629,700	115,500	-	2,147,900
Department Total	15,720,700	861,300	-	7,525,400	1,283,100	-	25,390,500

POLICE DEPARTMENT

Division	Salaries & Wages	Overtime	Other Wages	Benefits	Other Costs	Capital Outlay	TOTAL
Police	20,187,300	489,700	256,400	9,632,200	1,849,000	-	32,414,600
Department Total	20,187,300	489,700	256,400	9,632,200	1,849,000	-	32,414,600

PUBLIC WORKS

Division	Salaries & Wages	Overtime	Other Wages	Benefits	Other Costs	Capital Outlay	TOTAL
Director's Office	78,200	-	-	33,700	1,000	-	112,900
Street Maintenance	3,669,400	187,000	-	1,753,500	4,326,900	-	9,936,800
Transportation Engineering	1,072,900	40,500	30,000	434,900	128,000	-	1,706,300
Moveable Bridges	508,300	15,500	-	190,800	49,500	-	764,100
Department Total	5,328,800	243,000	30,000	2,412,900	4,505,400	-	12,520,100

TRANSFERS

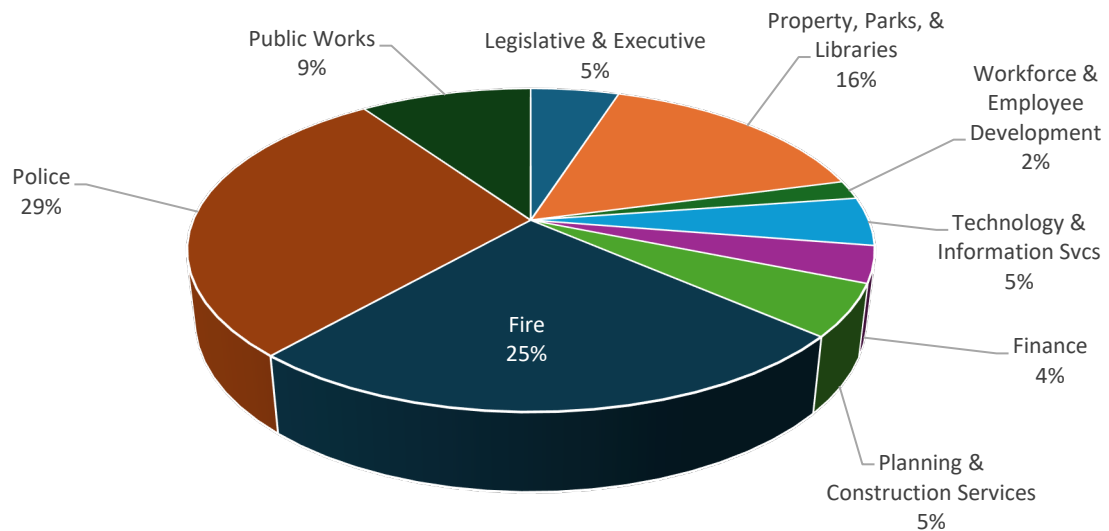
Division	Salaries & Wages	Overtime	Other Wages	Benefits	Other Costs	Capital Outlay	TOTAL
Transfers	(745,500)	-	-	50,000	8,669,800	-	7,974,300

TOTALS

Division	Salaries & Wages	Overtime	Other Wages	Benefits	Other Costs	Capital Outlay	TOTAL
General Fund	62,990,100	1,720,200	1,135,300	29,223,500	23,682,700	386,000	119,137,800

City of Duluth Minnesota - 2027 Budget

General Fund Personnel Summary 2027 Proposed FTE by Department



Employees

Budgeted FTEs	2025	2026	2027	Difference
Legislative & Executive	28.80	29.80	30.80	1.00
Property, Parks, & Libraries	102.60	98.60	98.60	-
Workforce & Employee Development	11.00	11.00	11.50	0.50
Technology & Information Svcs	31.00	29.00	30.00	1.00
Finance	22.85	22.60	22.60	-
Planning & Construction Services	31.60	32.05	32.45	0.40
Fire	156.00	156.00	156.00	-
Police	181.00	182.00	179.00	(3.00)
Public Works	59.80	59.80	59.80	-
Total	624.65	620.85	620.75	(0.10)

City of Duluth Minnesota - 2027 Budget

2027 General Fund Personnel Summary

LEGISLATIVE AND EXECUTIVE

Budgeted FTEs	2026	2027	Difference
Mayor & City Administration	8.00	8.00	-
City Attorney	21.80	22.80	1.00
Department Total	29.80	30.80	1.00

PROPERTY, PARKS & LIBRARIES

Budgeted FTEs	2026	2027	Difference
Park Maintenance	21.80	22.80	1.00
Library Services	47.50	47.50	-
Property and Facilities Management	29.30	28.30	(1.00)
Department Total	98.60	98.60	-

WORKFORCE AND EMPLOYEE DEVELOPMENT

Budgeted FTEs	2026	2027	Difference
Human Resources	11.00	11.50	0.50
Department Total	11.00	11.50	0.50

TECHNOLOGY AND INFORMATION SERVICES

Budgeted FTEs	2026	2027	Difference
IT	23.00	24.00	1.00
Clerk	6.00	6.00	-
Department Total	29.00	30.00	1.00

FINANCE

Budgeted FTEs	2026	2027	Difference
Budget	7.00	7.00	-
Auditor	9.60	9.60	-
Purchasing	6.00	6.00	-
Department Total	22.60	22.60	-

City of Duluth Minnesota - 2027 Budget

2027 General Fund Personnel Summary Continued

PLANNING & ECONOMIC DEVELOPMENT

Budgeted FTEs	2026	2027	Difference
Planning	13.05	13.45	0.40
Construction Services	19.00	19.00	-
Department Total	32.05	32.45	0.40

FIRE

Budgeted FTEs	2026	2027	Difference
Fire Administration	6.00	6.00	-
Fire Operations	134.00	134.00	-
Life Safety	16.00	16.00	-
Department Total	156.00	156.00	-

POLICE

Budgeted FTEs	2026	2027	Difference
Police	182.00	179.00	(3.00)
Department Total	182.00	179.00	(3.00)

PUBLIC WORKS

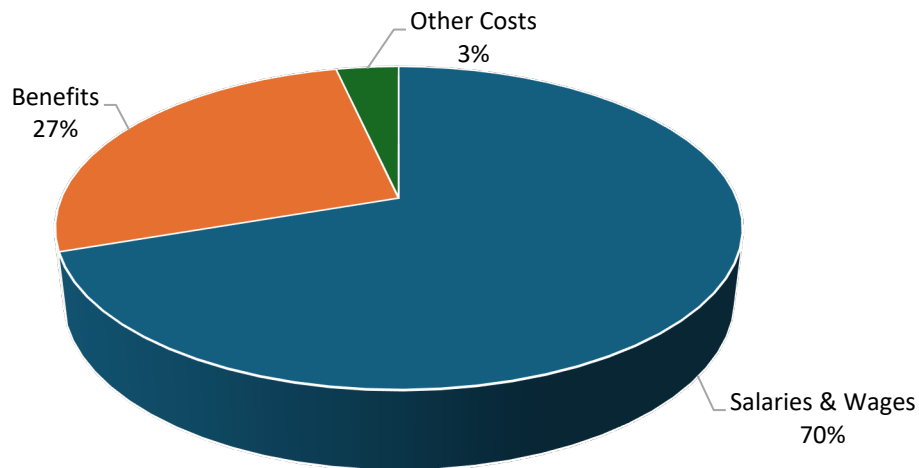
Budgeted FTEs	2026	2027	Difference
Public Works Director	0.60	0.60	-
Street Maintenance	44.00	44.00	-
Engineering	15.20	15.20	-
Department Total	59.80	59.80	-

Total General Fund FTE's

Budgeted FTEs	2026	2027	Difference
General Fund	620.85	620.75	(0.10)

City of Duluth Minnesota - 2027 Budget

Legislative & Executive Department 2027 Proposed Budget by Expenditure Category



Revenues

Revenue Type	2025 Actual	2026 Budget	2027 Proposed	Difference
Charges for Services	5,740	9,000	9,000	-
Miscellaneous	279	5,300	5,300	-
Other Financing Sources	83,511	230,500	266,500	36,000
Department Total	89,529	244,800	280,800	36,000

Expenditures

Expenditure Type	2025 Actual	2026 Budget	2027 Proposed	Difference
Salaries & Wages	3,169,393	3,621,600	4,029,800	408,200
Benefits	1,154,978	1,396,900	1,544,900	148,000
Other Costs	217,883	188,600	203,100	14,500
Department Total	4,542,254	5,207,100	5,777,800	570,700

Employees

Budgeted FTEs	2025	2026	2027	Difference
Legislative & Executive Department	28.80	29.80	30.80	1.00

City of Duluth Minnesota - 2027 Budget

City Council

www.duluthmn.gov/city-council/

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

Expenditures

Expenditure Type	2025 Actual	2026 Budget	2027 Proposed	Difference
Salaries & Wages	123,050	124,200	153,900	29,700
Benefits	8,165	10,000	12,400	2,400
Other Costs	83,757	82,700	96,800	14,100
Division Total	214,972	216,900	263,100	46,200

City of Duluth Minnesota - 2027 Budget

Mayor & City Administration

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

The Mayor's Office provides leadership and direction to the Executive Branch of city government. The Mayor serves as chief executive officer of the City, provides leadership alongside community and serves as the identifiable representative of the City. The Mayor's Office provides policy initiatives to the City Council to help direct the vision of the community. This budget was combined with the City Administrator's Office budget in 2026.

The City Administrator is responsible for the activities of all offices, departments and boards; investigations and studies of the internal organization; and procedure of any office or department within the City. The City Administrator makes information available to the Mayor, the City Council, and the public concerning the current status of the financial affairs of the City and all offices, departments, and boards receiving appropriations from the City; attends meetings of the Council and makes available such information as it may require. This budget was combined with the Mayor's budget in 2026.

Employees

Budgeted FTEs	2025	2026	2027	Difference
City Administrator	1.00	1.00	1.00	-
Communications & Policy Officer	1.00	1.00	1.00	-
Community Relations Officer	1.00	1.00	1.00	-
Executive Assistant-Confidential	2.00	1.00	1.00	-
Human Rights & Equity Officer	1.00	1.00	1.00	-
Mayor	1.00	1.00	1.00	-
Public Information Officer	1.00	1.00	1.00	-
Sustainability Officer	1.00	1.00	1.00	-
Division Total	9.00	8.00	8.00	-

Expenditures

Expenditure Type	2025 Actual	2026 Budget	2027 Proposed	Difference
Salaries & Wages	828,753	944,800	999,800	55,000
Benefits	312,376	401,700	420,900	19,200
Other Costs	73,080	44,800	44,800	-
Division Total	1,214,208	1,391,300	1,465,500	74,200

City of Duluth Minnesota - 2027 Budget

City Attorney's Office

www.duluthmn.gov/attorney/

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

Employees

Budgeted FTEs	2025	2026	2027	Difference
Assistant City Attorney	11.00	11.00	11.00	-
City Attorney	1.00	1.00	1.00	-
Deputy City Attorney	1.00	1.00	2.00	1.00
Executive Assistant-Confidential	1.00	1.00	1.00	-
Lead Paralegal	1.00	1.00	1.00	-
Paralegal	3.00	3.00	3.00	-
Risk Manager	1.00	1.00	1.00	-
Senior Property Services Specialist	-	1.00	1.00	-
Utility Operations Paralegal	-	1.00	1.00	-
Victim Services Specialist	0.80	0.80	0.80	-
Division Total	19.80	21.80	22.80	1.00

Revenues

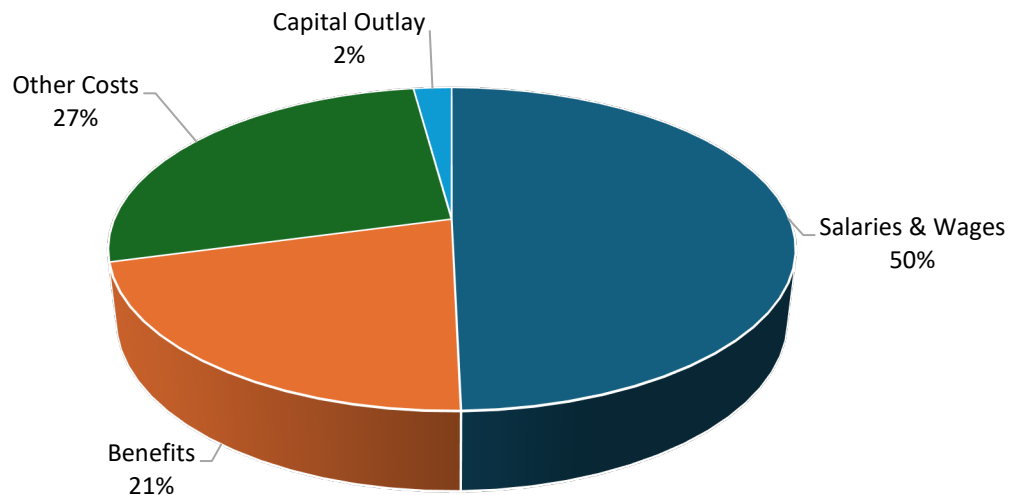
Revenue Type	2025 Actual	2026 Budget	2027 Proposed	Difference
Charges for Services	5,740	9,000	9,000	-
Miscellaneous	279	5,300	5,300	-
Other Financing Sources	83,511	230,500	266,500	36,000
Division Total	89,529	244,800	280,800	36,000

Expenditures

Expenditure Type	2025 Actual	2026 Budget	2027 Proposed	Difference
Salaries & Wages	2,217,590	2,552,600	2,876,100	323,500
Benefits	834,438	985,200	1,111,600	126,400
Other Costs	61,046	61,100	61,500	400
Division Total	3,113,073	3,598,900	4,049,200	450,300

City of Duluth Minnesota - 2027 Budget

Property, Parks, & Libraries Department 2027 Proposed Budget by Expenditure Category



Revenues

Revenue Type	2025 Actual	2026 Budget	2027 Proposed	Difference
Intergovernmental	12,650	-	12,700	12,700
Miscellaneous	266,412	356,600	358,200	1,600
Other Financing Sources	467,400	514,800	548,800	34,000
Department Total	746,462	871,400	919,700	48,300

Expenditures

Expenditure Type	2025 Actual	2026 Budget	2027 Proposed	Difference
Salaries & Wages	7,645,762	8,219,800	8,939,700	719,900
Benefits	3,164,901	3,384,200	3,806,500	422,300
Other Costs	4,353,798	4,639,200	4,876,600	237,400
Capital Outlay	409,584	346,000	386,000	40,000
Department Total	15,574,044	16,589,200	18,008,800	1,419,600

Employees

Budgeted FTEs	2025	2026	2027	Difference
Property, Parks, & Libraries Department	102.60	98.60	98.60	-

City of Duluth Minnesota - 2027 Budget

Park Maintenance

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

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

Employees

Budgeted FTEs	2025	2026	2027	Difference
Budget & Operations Analyst	0.30	0.30	0.30	-
Forester	1.00	1.00	1.00	-
Natural Resource Coordinator	0.50	0.50	0.50	-
Park Maint Operations Coordinator	1.00	-	-	-
Park Maintenance Leadworker	3.00	3.00	3.00	-
Park Maintenance Worker	16.00	16.00	16.00	-
Parks & Grounds Maintenance Manager	1.00	1.00	1.00	-
Executive Assistant	-	-	1.00	1.00
Division Total	22.80	21.80	22.80	1.00

Revenues

Revenue Type	2025 Actual	2026 Budget	2027 Proposed	Difference
Intergovernmental	12,650	-	12,700	12,700
Miscellaneous	2,115	-	-	-
Other Financing Sources	235,300	267,100	284,100	17,000
Division Total	250,065	267,100	296,800	29,700

Expenditures

Expenditure Type	2025 Actual	2026 Budget	2027 Proposed	Difference
Salaries & Wages	1,838,139	2,033,300	2,540,500	507,200
Benefits	766,400	831,800	999,800	168,000
Other Costs	1,176,571	1,229,100	1,477,600	248,500
Capital Outlay	-	-	40,000	40,000
Division Total	3,781,110	4,094,200	5,057,900	963,700

City of Duluth Minnesota - 2027 Budget

Library Services

www.duluthlibrary.org/

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

Employees

Budgeted FTEs	2025	2026	2027	Difference
Librarian I	10.00	9.00	9.00	-
Librarian II	4.00	4.00	4.00	-
Library Business Office Coordinator	1.00	1.00	1.00	-
Library Circulation Coordinator	1.00	1.00	1.00	-
Library Safety Coordinator	-	1.00	1.00	-
Library Safety Specialist	2.00	1.00	1.00	-
Library Supervisor	4.00	4.00	4.00	-
Library Technician	21.50	21.50	21.50	-
Manager, Library Services	1.00	1.00	1.00	-
Senior Library Technician	4.00	4.00	4.00	-
Division Total	48.50	47.50	47.50	-

Revenues

Revenue Type	2025 Actual	2026 Budget	2027 Proposed	Difference
Miscellaneous	72,744	59,000	64,700	5,700
Division Total	72,744	59,000	64,700	5,700

Expenditures

Expenditure Type	2025 Actual	2026 Budget	2027 Proposed	Difference
Salaries & Wages	3,365,428	3,722,300	3,848,100	125,800
Benefits	1,440,852	1,585,200	1,758,300	173,100
Other Costs	493,041	535,900	535,100	(800)
Capital Outlay	409,584	346,000	346,000	-
Division Total	5,708,906	6,189,400	6,487,500	298,100

City of Duluth Minnesota - 2027 Budget

Property and Facilities Management

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

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

Employees

Budgeted FTEs	2025	2026	2027	Difference
Administrative Clerical Specialist	1.00	1.00	1.00	-
Budget & Operations Analyst	0.30	0.30	0.30	-
Carpenter	1.00	1.00	1.00	-
Construction Project Coordinator	1.00	1.00	1.00	-
Construction Project Supervisor	1.00	1.00	1.00	-
Director, Property, Parks, & Libraries	1.00	-	1.00	1.00
Electrician	1.00	1.00	1.00	-
Executive Assistant	1.00	1.00	-	(1.00)
Facilities Maintenance Specialist	3.00	4.00	4.00	-
Facility Maintenance Leadworker	1.00	-	-	-
Facility Operations & Maintenance Supervisor	1.00	1.00	1.00	-
Janitor I	10.00	10.00	10.00	-
Janitorial Services Coordinator	1.00	1.00	1.00	-
Master Electrician - Property& Facilities	1.00	1.00	1.00	-
Master Plumber	1.00	1.00	1.00	-
Plumber	1.00	1.00	1.00	-
Project Technician	1.00	1.00	1.00	-
Property & Facilities Manager	1.00	1.00	-	(1.00)
Property Services Supervisor	1.00	1.00	1.00	-
Senior Landscape Architect	-	1.00	1.00	-
Senior Parks Planner	1.00	-	-	-
Sr Property Services Specialist	1.00	-	-	-
Division Total	31.30	29.30	28.30	(1.00)

Revenues

Revenue Type	2025 Actual	2026 Budget	2027 Proposed	Difference
Miscellaneous	191,553	297,600	293,500	(4,100)
Other Financing Sources	232,100	247,700	264,700	17,000
Division Total	423,653	545,300	558,200	12,900

City of Duluth Minnesota - 2027 Budget

Property and Facilities Management Continued

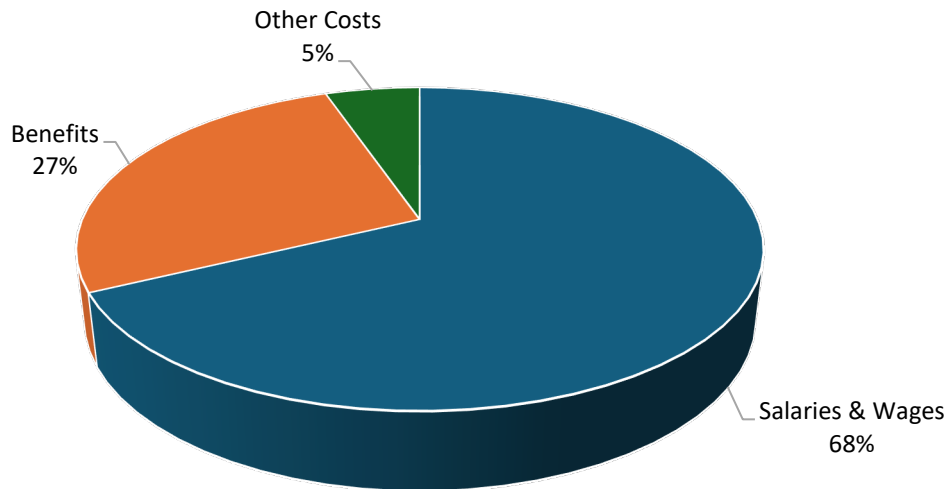
www.duluthmn.gov/property-facilities-management/

Expenditures

Expenditure Type	2025 Actual	2026 Budget	2027 Proposed	Difference
Salaries & Wages	2,442,195	2,464,200	2,551,100	86,900
Benefits	957,648	967,200	1,048,400	81,200
Other Costs	2,684,185	2,874,200	2,863,900	(10,300)
Division Total	6,084,029	6,305,600	6,463,400	157,800

Workforce & Employee Development

2027 Proposed Budget by Expenditure Category



Expenditures

Expenditure Type	2025 Actual	2026 Budget	2027 Proposed	Difference
Salaries & Wages	1,071,824	1,157,200	1,343,300	186,100
Benefits	428,307	491,100	530,600	39,500
Other Costs	77,731	105,000	105,000	-
Department Total	1,577,861	1,753,300	1,978,900	225,600

Employees

Budgeted FTEs	2025	2026	2027	Difference
Workforce & Employee Development	11.00	11.00	11.50	0.50

City of Duluth Minnesota - 2027 Budget

Human Resources

www.duluthmn.gov/human-resources/

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

Employees

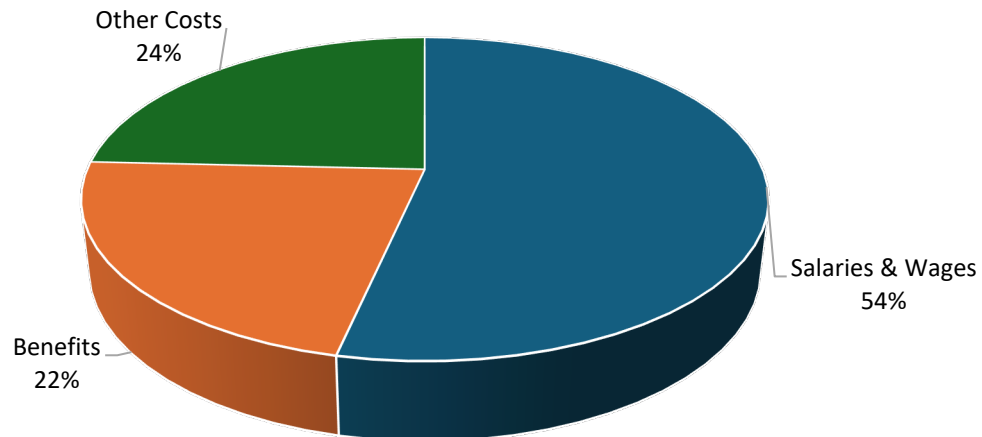
Budgeted FTEs	2025	2026	2027	Difference
Director, Workforce Development	-	-	0.50	0.50
HRIS Analyst	1.00	1.00	1.00	-
Human Resources Generalist	1.00	1.00	1.00	-
Human Resources Leave Specialist	1.00	1.00	1.00	-
Human Resources Supervisor	1.00	1.00	1.00	-
Human Resources Technician	3.00	3.00	3.00	-
Manager, Human Resources, Healthcare & Safety	1.00	1.00	1.00	-
Senior Benefits Specialist	1.00	1.00	1.00	-
Senior Human Resources Generalist	1.00	1.00	1.00	-
Wellness Coordinator	1.00	1.00	1.00	-
Division Total	11.00	11.00	11.50	0.50

Expenditures

Expenditure Type	2025 Actual	2026 Budget	2027 Proposed	Difference
Salaries & Wages	1,071,824	1,157,200	1,343,300	186,100
Benefits	428,307	491,100	530,600	39,500
Other Costs	77,731	105,000	105,000	-
Division Total	1,577,861	1,753,300	1,978,900	225,600

City of Duluth Minnesota - 2027 Budget

Technology & Information Services 2027 Proposed Budget by Expenditure Category



Revenues

Revenue Type	2025 Actual	2026 Budget	2027 Proposed	Difference
Licenses and Permits	583,265	567,200	560,700	(6,500)
Intergovernmental	21,232	-	-	-
Charges for Services	15,000	11,000	11,000	-
Fines and Forfeits	-	1,500	1,500	-
Miscellaneous	10,653	35,000	35,000	-
Other Financing Sources	437,200	437,200	488,000	50,800
Department Total	1,067,350	1,051,900	1,096,200	44,300

Expenditures

Expenditure Type	2025 Actual	2026 Budget	2027 Proposed	Difference
Salaries & Wages	2,832,995	3,166,000	3,391,400	225,400
Benefits	1,134,178	1,259,000	1,416,700	157,700
Other Costs	1,415,631	1,438,300	1,537,900	99,600
Department Total	5,382,804	5,863,300	6,346,000	482,700

Employees

Budgeted FTEs	2025	2026	2027	Difference
Technology & Information Services	31.00	29.00	30.00	1.00

City of Duluth Minnesota - 2027 Budget

Information Technology

www.duluthmn.gov/IT/

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

Employees

Budgeted FTEs	2025	2026	2027	Difference
Applications Administrator	1.00	1.00	1.00	-
Communications Infrastructure Specialist	-	-	1.00	1.00
Communications Infrastructure Technician	1.00	1.00	-	(1.00)
GIS Specialist	3.00	3.00	3.00	-
Graphics Coordinator	1.00	1.00	1.00	-
Help Desk Technician	1.00	1.00	1.00	-
Manager, Information Technology	2.00	1.00	2.00	1.00
Network Administrator	1.00	1.00	1.00	-
Programmer Analyst	3.00	3.00	2.00	(1.00)
Senior Applications Administrator	3.00	3.00	3.00	-
Senior Network Administrator	1.00	1.00	-	(1.00)
Senior Programmer Analyst	1.00	1.00	2.00	1.00
Senior Support Analyst	1.00	1.00	1.00	-
Senior Systems Administrator	1.00	1.00	2.00	1.00
Support Analyst	2.00	2.00	2.00	-
Systems Administrator	1.00	1.00	-	(1.00)
Technology Security Administrator	1.00	1.00	1.00	-
Network Architect	-	-	1.00	1.00
Division Total	24.00	23.00	24.00	1.00

Revenues

Revenue Type	2025 Actual	2026 Budget	2027 Proposed	Difference
Charges for Services	15,000	11,000	11,000	-
Other Financing Sources	412,200	412,200	488,000	75,800
Division Total	427,200	423,200	499,000	75,800

City of Duluth Minnesota - 2027 Budget

Information Technology Continued

www.duluthmn.gov/IT/

Expenditures

Expenditure Type	2025 Actual	2026 Budget	2027 Proposed	Difference
Salaries & Wages	2,276,887	2,440,400	2,670,400	230,000
Benefits	935,497	990,400	1,141,600	151,200
Other Costs	1,319,945	1,355,900	1,500,500	144,600
Division Total	4,532,329	4,786,700	5,312,500	525,800

City of Duluth Minnesota - 2027 Budget

City Clerk

www.duluthmn.gov/city-clerk/

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

Employees

Budgeted FTEs	2025	2026	2027	Difference
Administrative Information Specialist	2.00	2.00	2.00	-
Assistant City Clerk	1.00	1.00	-	(1.00)
City Clerk	1.00	1.00	1.00	-
Data Practices	1.00	-	-	-
Director, Administrative Services	1.00	1.00	1.00	-
Executive Assistant-Confidential	1.00	1.00	-	(1.00)
Data Practices Compliance Specialist	-	-	1.00	1.00
Deputy City Clerk	-	-	1.00	1.00
Division Total	7.00	6.00	6.00	-

Revenues

Revenue Type	2025 Actual	2026 Budget	2027 Proposed	Difference
Licenses and Permits	583,265	567,200	560,700	(6,500)
Intergovernmental	21,232	-	-	-
Fines and Forfeits	-	1,500	1,500	-
Miscellaneous	10,653	35,000	35,000	-
Other Financing Sources	25,000	25,000	-	(25,000)
Division Total	640,150	628,700	597,200	(31,500)

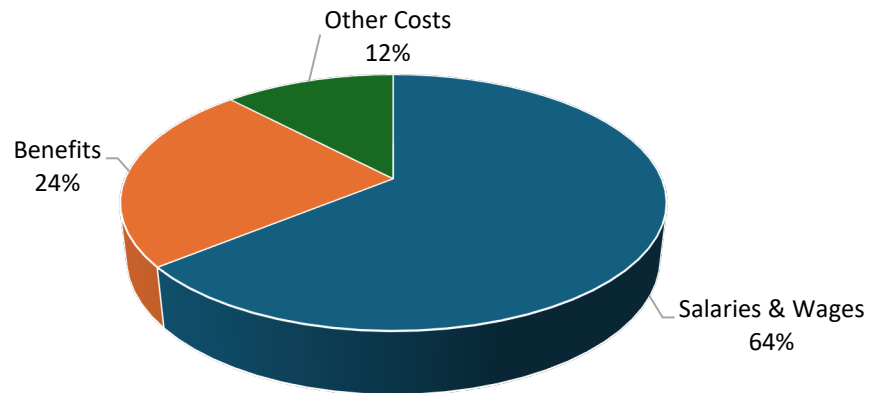
Expenditures

Expenditure Type	2025 Actual	2026 Budget	2027 Proposed	Difference
Salaries & Wages	556,108	725,600	721,000	(4,600)
Benefits	198,682	268,600	275,100	6,500
Other Costs	95,685	82,400	37,400	(45,000)
Division Total	850,475	1,076,600	1,033,500	(43,100)

City of Duluth Minnesota - 2027 Budget

Finance Department

2027 Proposed Budget by Expenditure Category



Revenues

Revenue Type	2025 Actual	2026 Budget	2027 Proposed	Difference
Taxes	49,464,746	51,539,900	53,916,300	2,376,400
Intergovernmental	35,329,428	35,311,100	35,412,300	101,200
Charges for Services	3,975,891	4,184,000	4,586,800	402,800
Fines and Forfeits	177,185	200,000	175,000	(25,000)
Special Assessments	104,840	169,800	89,800	(80,000)
Investment Income	132,864	-	-	-
Miscellaneous	202,504	150,500	150,500	-
Other Financing Sources	4,367,170	4,566,900	6,607,400	2,040,500
Operating Revenues	525	-	-	-
Department Total	93,755,151	96,122,200	100,938,100	4,815,900

Expenditures

Expenditure Type	2025 Actual	2026 Budget	2027 Proposed	Difference
Salaries & Wages	2,038,030	2,237,800	2,405,400	167,600
Benefits	766,856	824,300	893,100	68,800
Other Costs	360,534	411,000	452,700	41,700
Department Total	3,165,420	3,473,100	3,751,200	278,100

Employees

Budgeted FTEs	2025	2026	2027	Difference
Finance Department	22.85	22.60	22.60	-

City of Duluth Minnesota - 2027 Budget

Budget Office

www.duluthmn.gov/finance/budget/

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

Employees

Budgeted FTEs	2025	2026	2027	Difference
Budget & Operations Analyst	1.00	1.00	1.00	-
Budget Manager	1.00	1.00	1.00	-
Finance Director	1.00	1.00	1.00	-
Financial Analyst	1.00	1.00	1.00	-
Financial Systems Specialist	1.00	1.00	1.00	-
Payroll Administrator	2.00	2.00	2.00	-
Division Total	7.00	7.00	7.00	-

Expenditures

Expenditure Type	2025 Actual	2026 Budget	2027 Proposed	Difference
Salaries & Wages	742,694	815,600	888,500	72,900
Benefits	258,066	274,700	294,700	20,000
Other Costs	35,293	37,100	46,300	9,200
Division Total	1,036,054	1,127,400	1,229,500	102,100

City of Duluth Minnesota - 2027 Budget

City Auditor

www.duluthmn.gov/finance/auditor/

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

Employees

Budgeted FTEs	2025	2026	2027	Difference
Accountant I	1.25	1.00	1.00	-
Accountant II	1.00	-	-	-
Administrative Finance Specialist	1.00	1.00	1.00	-
City Auditor	1.00	1.00	1.00	-
Credit & Collections Administrator	0.60	0.60	0.60	-
Finance Technician	1.00	1.00	1.00	-
Financial Analyst	4.00	5.00	5.00	-
Division Total	9.85	9.60	9.60	-

Revenues

Revenue Type	2025 Actual	2026 Budget	2027 Proposed	Difference
Taxes	49,464,746	51,539,900	53,916,300	2,376,400
Intergovernmental	35,329,428	35,311,100	35,412,300	101,200
Charges for Services	3,975,891	4,184,000	4,586,800	402,800
Fines and Forfeits	177,185	200,000	175,000	(25,000)
Special Assessments	104,840	169,800	89,800	(80,000)
Investment Income	132,864	-	-	-
Miscellaneous	202,504	150,500	150,500	-
Other Financing Sources	4,367,170	4,566,900	6,607,400	2,040,500
Operating Revenues	525	-	-	-
Division Total	93,755,151	96,122,200	100,938,100	4,815,900

Expenditures

Expenditure Type	2025 Actual	2026 Budget	2027 Proposed	Difference
Salaries & Wages	832,939	929,900	989,200	59,300
Benefits	311,393	337,000	365,100	28,100
Other Costs	319,068	359,700	393,700	34,000
Division Total	1,463,400	1,626,600	1,748,000	121,400

City of Duluth Minnesota - 2027 Budget

City Purchasing

www.duluthmn.gov/purchasing/

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

Employees

Budgeted FTEs	2025	2026	2027	Difference
Administrative Finance Specialist	1.00	1.00	1.00	-
Buyer	2.00	2.00	2.00	-
Finance Office Coordinator	1.00	1.00	1.00	-
Finance Technician	1.00	1.00	1.00	-
Purchasing Agent	1.00	1.00	1.00	-
Division Total	6.00	6.00	6.00	-

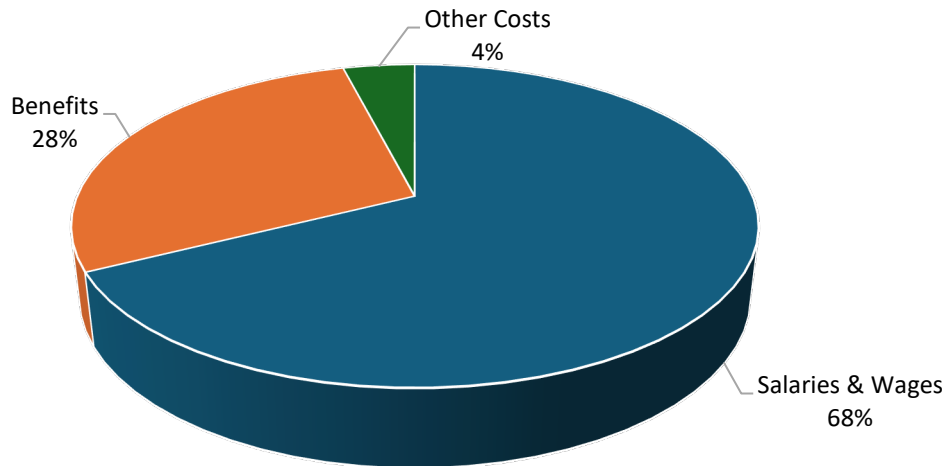
Expenditures

Expenditure Type	2025 Actual	2026 Budget	2027 Proposed	Difference
Salaries & Wages	462,397	492,300	527,700	35,400
Benefits	197,396	212,600	233,300	20,700
Other Costs	6,174	14,200	12,700	(1,500)
Division Total	665,966	719,100	773,700	54,600

City of Duluth Minnesota - 2027 Budget

Planning & Economic Development Department

2027 Proposed Budget by Expenditure Category



Revenues

Revenue Type	2025 Actual	2026 Budget	2027 Proposed	Difference
Licenses and Permits	4,462	3,000	3,000	-
Charges for Services	4,017,292	3,764,800	3,765,500	700
Fines and Forfeits	17,485	-	-	-
Miscellaneous	100,664	44,100	44,100	-
Other Financing Sources	123,000	-	-	-
Department Total	4,262,903	3,811,900	3,812,600	700

Expenditures

Expenditure Type	2025 Actual	2026 Budget	2027 Proposed	Difference
Salaries & Wages	2,776,041	3,080,300	3,364,300	284,000
Benefits	1,132,451	1,254,700	1,411,200	156,500
Other Costs	297,694	207,300	200,100	(7,200)
Department Total	4,206,185	4,542,300	4,975,600	433,300

Employees

Budgeted FTEs	2025	2026	2027	Difference
Planning & Economic Development Department	31.60	32.05	32.45	0.40

City of Duluth Minnesota - 2027 Budget

Planning & Development

www.duluthmn.gov/planning-development/

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

Employees

Budgeted FTEs	2025	2026	2027	Difference
Administrative Information Specialist	1.25	1.25	0.34	(0.91)
Director, Planning & Economic Development	1.00	1.00	1.00	-
Economic Developer	2.00	3.00	4.00	1.00
Manager, Economic Development & DEDA	1.00	1.00	1.00	-
Manager, Planning & Community Development	0.50	0.50	0.55	0.05
Planner I	1.00	-	-	-
Planner II	2.00	3.00	3.00	-
Project Coordinator	1.00	-	-	-
Senior Housing Developer	0.50	0.50	0.56	0.06
Senior Planner	0.75	1.80	2.00	0.20
Senior Transportation Planner	1.00	1.00	1.00	-
Supervisor, Land Use	0.60	-	-	-
Division Total	12.60	13.05	13.45	0.40

Revenues

Revenue Type	2025 Actual	2026 Budget	2027 Proposed	Difference
Charges for Services	193,191	165,500	165,500	-
Fines and Forfeits	17,485	-	-	-
Miscellaneous	98,501	42,100	42,100	-
Other Financing Sources	123,000	-	-	-
Division Total	432,177	207,600	207,600	-

Expenditures

Expenditure Type	2025 Actual	2026 Budget	2027 Proposed	Difference
Salaries & Wages	1,152,183	1,264,100	1,436,000	171,900
Benefits	469,628	518,500	603,500	85,000
Other Costs	175,641	62,900	52,900	(10,000)
Division Total	1,797,452	1,845,500	2,092,400	246,900

City of Duluth Minnesota - 2027 Budget

Construction Services & Inspection

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

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

Employees

Budgeted FTEs	2025	2026	2027	Difference
Administrative Information Specialist	1.00	1.00	1.00	-
Building Inspections Supervisor	1.00	1.00	1.00	-
Construction Inspector	4.00	4.00	4.00	-
Construction Services Permit Coordinator	3.00	1.00	3.00	2.00
Construction Services Permit Coordinator II	-	2.00	-	(2.00)
HVAC&R Inspector	2.00	2.00	2.00	-
Information & Communications Specialist	1.00	1.00	1.00	-
Manager, Planning & Community Development	1.00	1.00	1.00	-
Permitting Services Administrator	1.00	1.00	1.00	-
Plans Examiner	2.00	2.00	2.00	-
Plumbing Inspector	2.00	2.00	2.00	-
Senior Plans Examiner	1.00	1.00	1.00	-
Division Total	19.00	19.00	19.00	-

Revenues

Revenue Type	2025 Actual	2026 Budget	2027 Proposed	Difference
Licenses and Permits	4,462	3,000	3,000	-
Charges for Services	3,824,101	3,599,300	3,600,000	700
Miscellaneous	2,163	2,000	2,000	-
Division Total	3,830,726	3,604,300	3,605,000	700

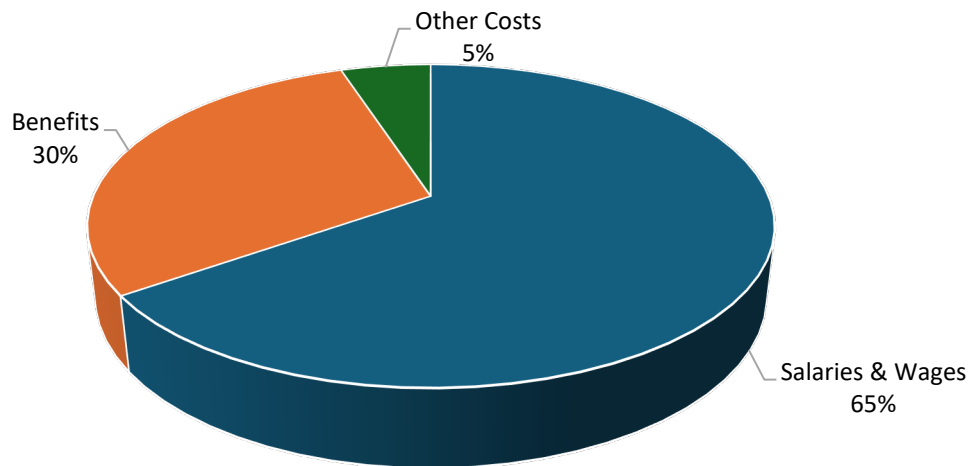
Expenditures

Expenditure Type	2025 Actual	2026 Budget	2027 Proposed	Difference
Salaries & Wages	1,623,858	1,816,200	1,928,300	112,100
Benefits	662,823	736,200	807,700	71,500
Other Costs	122,053	144,400	147,200	2,800
Division Total	2,408,733	2,696,800	2,883,200	186,400

City of Duluth Minnesota - 2027 Budget

Fire Department

2027 Proposed Budget by Expenditure Category



Revenues

Revenue Type	2025 Actual	2026 Budget	2027 Proposed	Difference
Licenses and Permits	1,643,886	1,122,000	1,574,700	452,700
Intergovernmental	1,463,374	1,000,000	1,300,000	300,000
Charges for Services	34,200	34,200	54,200	20,000
Fines and Forfeits	50,423	-	-	-
Miscellaneous	2,572	2,000	1,600	(400)
Other Financing Sources	763,179	413,000	295,200	(117,800)
Department Total	3,957,633	2,571,200	3,225,700	654,500

Expenditures

Expenditure Type	2025 Actual	2026 Budget	2027 Proposed	Difference
Salaries & Wages	17,047,633	16,407,100	16,582,000	174,900
Benefits	7,218,846	7,284,800	7,525,400	240,600
Other Costs	1,150,330	1,106,700	1,283,100	176,400
Department Total	25,416,809	24,798,600	25,390,500	591,900

Employees

Budgeted FTEs	2025	2026	2027	Difference
Fire Department	156.00	156.00	156.00	-

City of Duluth Minnesota - 2027 Budget

Fire Administration

www.duluthmn.gov/fire/

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

Employees

Budgeted FTEs	2025	2026	2027	Difference
Deputy Fire Chief	3.00	2.00	2.00	-
Deputy Fire Chief-Training	-	1.00	1.00	-
Executive Assistant	1.00	1.00	1.00	-
Fire Chief	1.00	1.00	1.00	-
Information & Communications Specialist	1.00	1.00	1.00	-
Division Total	6.00	6.00	6.00	-

Revenues

Revenue Type	2025 Actual	2026 Budget	2027 Proposed	Difference
Intergovernmental	1,463,374	1,000,000	1,300,000	300,000
Charges for Services	34,200	34,200	54,200	20,000
Miscellaneous	4,506	2,000	1,600	(400)
Other Financing Sources	85,651	13,500	14,200	700
Division Total	1,587,730	1,049,700	1,370,000	320,300

Expenditures

Expenditure Type	2025 Actual	2026 Budget	2027 Proposed	Difference
Salaries & Wages	806,016	865,000	927,000	62,000
Benefits	300,777	299,900	320,800	20,900
Other Costs	53,505	56,500	63,700	7,200
Division Total	1,160,298	1,221,400	1,311,500	90,100

City of Duluth Minnesota - 2027 Budget

Fire Operations

www.duluthmn.gov/fire/

The Deputy Chief of Operations and 3 Assistant Chiefs lead the Operations Division, which has 134 personnel. The Operations Division responds to and manages all emergent and non-emergent responses to incidents including: fires, medical calls, rescues, public assistance service calls, and daily work duties. Duluth has eight fire stations strategically located throughout the city to minimize emergency response time. These eight stations house ten fire companies, including six fire engines, three ladder trucks, and a heavy rescue. These companies also manage three rescue boats and other marine units.

In addition to the duties above, training is also included as a part of the Fire Operations division. The Deputy Chief of Training leads the Training Division, which includes two Assistant Chiefs. The Training Division is responsible for coordinating fire department training and the administration of two state response teams: Minnesota Task Force 2 (urban search and rescue team) and the Hazardous Materials Response Team. The division also provides support for emergency management, hiring and promotion processes, grant writing, and collaborating with federal, state and local agencies.

Employees

Budgeted FTEs	2025	2026	2027	Difference
Assistant Chief of Special Operations	1.00	1.00	1.00	-
Assistant Fire Chief	3.00	3.00	3.00	-
Fire Captain	30.00	30.00	30.00	-
Fire Equipment Operator	30.00	31.00	30.00	(1.00)
Firefighter	69.00	68.00	69.00	1.00
Training Officer	1.00	1.00	1.00	-
Division Total	134.00	134.00	134.00	-

Revenues

Revenue Type	2025 Actual	2026 Budget	2027 Proposed	Difference
Other Financing Sources	438,488	156,500	160,000	3,500
Division Total	438,488	156,500	160,000	3,500

Expenditures

Expenditure Type	2025 Actual	2026 Budget	2027 Proposed	Difference
Salaries & Wages	14,929,133	13,948,400	14,252,300	303,900
Benefits	6,359,657	6,366,500	6,574,900	208,400
Other Costs	1,004,208	941,100	1,103,900	162,800
Division Total	22,292,999	21,256,000	21,931,100	675,100

City of Duluth Minnesota - 2027 Budget

Life Safety

www.duluthmn.gov/fire/

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

Employees

Budgeted FTEs	2025	2026	2027	Difference
Administrative Information Specialist	2.00	2.00	2.00	-
Blight Mitigation Specialist	1.00	1.00	1.00	-
Deputy Fire Marshal	2.00	2.00	2.00	-
Fire Inspector	1.00	1.00	1.00	-
Fire Marshal	1.00	1.00	1.00	-
Fire Systems Inspector	-	1.00	1.00	-
Fire Systems Plans Examiner	1.00	-	-	-
Housing Inspector	5.00	5.00	4.00	(1.00)
Housing Inspector Leadworker	1.00	-	1.00	1.00
Life Safety Supervisor	-	1.00	-	(1.00)
Property & Solid Waste Compliance Officer	2.00	2.00	2.00	-
Unhoused Response Coordinator	-	-	1.00	1.00
Division Total	16.00	16.00	16.00	-

Revenues

Revenue Type	2025 Actual	2026 Budget	2027 Proposed	Difference
Licenses and Permits	1,643,886	1,122,000	1,574,700	452,700
Fines and Forfeits	50,423	-	-	-
Other Financing Sources	239,040	243,000	121,000	(122,000)
Division Total	1,933,349	1,365,000	1,695,700	330,700

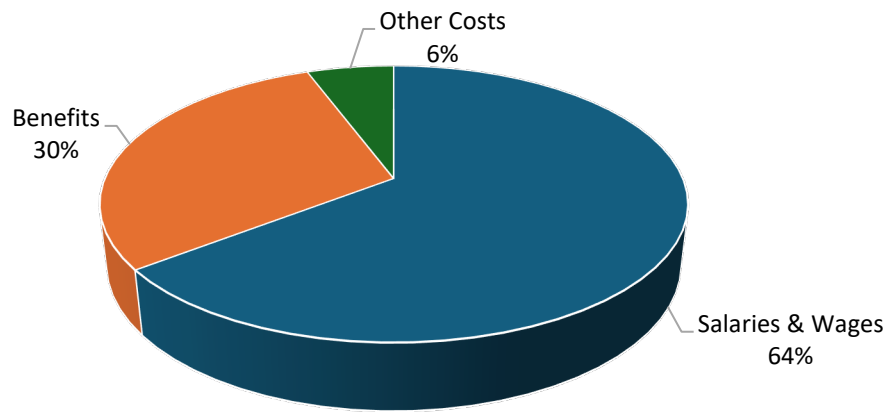
Expenditures

Expenditure Type	2025 Actual	2026 Budget	2027 Proposed	Difference
Salaries & Wages	1,312,483	1,593,700	1,402,700	(191,000)
Benefits	558,412	618,400	629,700	11,300
Other Costs	92,617	109,100	115,500	6,400
Division Total	1,963,512	2,321,200	2,147,900	(173,300)

City of Duluth Minnesota - 2027 Budget

Police Department

2027 Proposed Budget by Expenditure Category



Revenues

Revenue Type	2025 Actual	2026 Budget	2027 Proposed	Difference
Intergovernmental	2,371,890	1,913,500	2,117,200	203,700
Charges for Services	82,675	34,200	34,200	-
Fines and Forfeits	5,964	-	-	-
Miscellaneous	135,500	10,000	10,000	-
Other Financing Sources	2,181,011	1,680,900	1,736,200	55,300
Department Total	4,777,040	3,638,600	3,897,600	259,000

Expenditures

Expenditure Type	2025 Actual	2026 Budget	2027 Proposed	Difference
Salaries & Wages	18,887,460	19,810,400	20,933,400	1,123,000
Benefits	7,773,537	9,076,000	9,632,200	556,200
Other Costs	2,362,291	1,578,300	1,849,000	270,700
Capital Outlay	377,316	-	-	-
Department Total	29,400,604	30,464,700	32,414,600	1,949,900

Employees

Budgeted FTEs	2025	2026	2027	Difference
Police Department	181.00	182.00	179.00	(3.00)

City of Duluth Minnesota - 2027 Budget

Police Department

www.duluthmn.gov/police/

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

Employees

Budgeted FTEs	2025	2026	2027	Difference
Administrative Information Specialist	1.00	1.00	1.00	-
Animal Control Officer	1.00	1.00	1.00	-
Animal Services Technician	1.00	1.00	1.00	-
Animal Shelter Leadworker	1.00	1.00	1.00	-
Budget & Grant Supervisor	1.00	1.00	1.00	-
Data Release Coordinator	2.00	2.00	2.00	-
Deputy Police Chief	3.00	2.00	2.00	-
Digital Evidence Specialist	1.00	1.00	1.00	-
Digital Forensic Analyst	-	-	1.00	1.00
Executive Administrator-Police	-	1.00	1.00	-
Executive Assistant	3.00	2.00	2.00	-
Peer Recovery Specialist	3.00	3.00	2.00	(1.00)
Police Chief	1.00	1.00	1.00	-
Police Crime & Intelligence Analyst	2.00	2.00	1.00	(1.00)
Police Lieutenant	9.00	8.00	8.00	-
Police Officer	115.00	118.00	117.00	(1.00)
Police Project Coordinator	-	1.00	1.00	-
Police Records Technician II	6.00	6.00	6.00	-
Police Sergeant	22.00	22.00	22.00	-
Police Technology, Intelligence & Records Manager	1.00	1.00	1.00	-
Project Coordinator	3.00	1.00	-	(1.00)
Project Coordinator-COSSAP Grant	-	1.00	1.00	-
Property & Evidence Specialist	1.00	1.00	1.00	-
Public Information Officer	1.00	1.00	1.00	-
Senior Police Compliance & Records Administrator	-	1.00	1.00	-
Senior Police Crime & Intelligence Analyst	1.00	1.00	1.00	-
Senior Police Data Operations & Administrative Analyst	-	1.00	1.00	-
Senior Police Records Technician	2.00	-	-	-
Department Total	181.00	182.00	179.00	(3.00)

City of Duluth Minnesota - 2027 Budget

Police Department Continued

www.duluthmn.gov/police/

Revenues

Revenue Type	2025 Actual	2026 Budget	2027 Proposed	Difference
Intergovernmental	2,371,890	1,913,500	2,117,200	203,700
Charges for Services	82,675	34,200	34,200	-
Fines and Forfeits	5,964	-	-	-
Miscellaneous	135,500	10,000	10,000	-
Other Financing Sources	2,181,011	1,680,900	1,736,200	55,300
Department Total	4,777,040	3,638,600	3,897,600	259,000

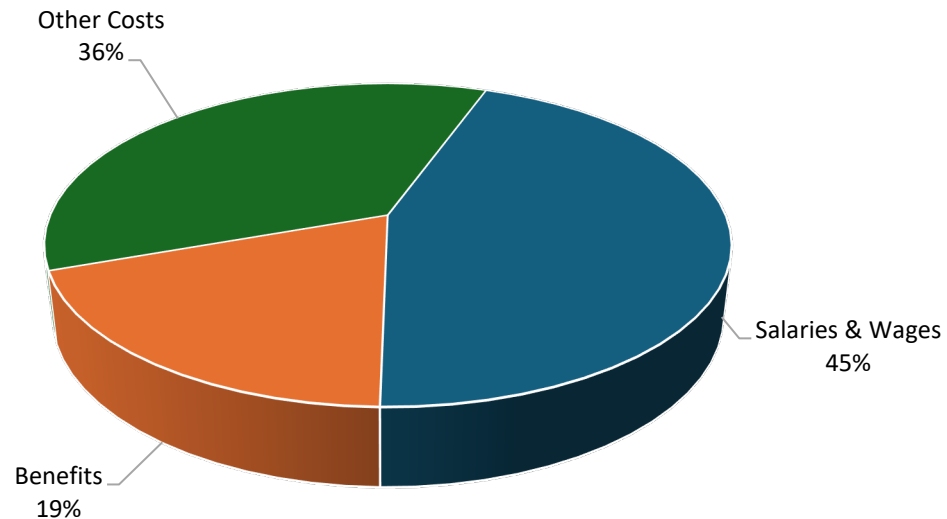
Expenditures

Expenditure Type	2025 Actual	2026 Budget	2027 Proposed	Difference
Salaries & Wages	18,887,460	19,810,400	20,933,400	1,123,000
Benefits	7,773,537	9,076,000	9,632,200	556,200
Other Costs	2,362,291	1,578,300	1,849,000	270,700
Capital Outlay	377,316	-	-	-
Department Total	29,400,604	30,464,700	32,414,600	1,949,900

City of Duluth Minnesota - 2027 Budget

Public Works & Utilities - General Operations

2027 Proposed Budget by Expenditure Category



Revenues

Revenue Type	2025 Actual	2026 Budget	2027 Proposed	Difference
Licenses and Permits	195,415	135,000	135,000	-
Intergovernmental	1,687,738	1,659,500	1,696,800	37,300
Charges for Services	-	150,000	50,000	(100,000)
Fines and Forfeits	-	500	500	-
Miscellaneous	26,655	55,500	55,500	-
Other Financing Sources	1,446,003	1,386,100	1,616,800	230,700
Department Total	3,355,811	3,386,600	3,554,600	168,000

Expenditures

Expenditure Type	2025 Actual	2026 Budget	2027 Proposed	Difference
Salaries & Wages	4,951,013	5,347,100	5,601,800	254,700
Benefits	2,178,922	2,381,500	2,412,900	31,400
Other Costs	5,269,156	4,325,200	4,505,400	180,200
Capital Outlay	72,000	-	-	-
Department Total	12,471,091	12,053,800	12,520,100	466,300

Employees

Budgeted FTEs	2025	2026	2027	Difference
Public Works & Utilities - General Operations	59.80	59.80	59.80	-

City of Duluth Minnesota - 2027 Budget

Director's Office

<https://duluthmn.gov/public-works-utilities/>

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

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

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

Employees

Budgeted FTEs	2025	2026	2027	Difference
Director, Public Works & Utilities	0.20	0.20	0.20	-
Public Works & Utilities Analyst	0.40	0.40	0.40	-
Division Total	0.60	0.60	0.60	-

Expenditures

Expenditure Type	2025 Actual	2026 Budget	2027 Proposed	Difference
Salaries & Wages	73,952	77,200	78,200	1,000
Benefits	24,991	25,900	33,700	7,800
Other Costs	3,559	1,000	1,000	-
Division Total	102,503	104,100	112,900	8,800

City of Duluth Minnesota - 2027 Budget

Street Maintenance

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

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

Employees

Budgeted FTEs	2025	2026	2027	Difference
Heavy Equipment Operator	6.00	9.00	11.00	2.00
Public Works & Utilities Analyst	1.00	-	-	-
Street Maintenance Laborer	6.00	5.00	5.00	-
Street Maintenance Leadworker	4.00	4.00	4.00	-
Street Maintenance Manager	1.00	1.00	1.00	-
Street Maintenance Operations Coordinator	-	1.00	1.00	-
Street Maintenance Operator	22.00	20.00	18.00	(2.00)
Street Maintenance Supervisor	2.00	2.00	2.00	-
Traffic Maintenance Worker	2.00	2.00	2.00	-
Division Total	44.00	44.00	44.00	-

Revenues

Revenue Type	2025 Actual	2026 Budget	2027 Proposed	Difference
Intergovernmental	1,687,738	1,659,500	1,696,800	37,300
Miscellaneous	26,126	55,000	55,000	-
Other Financing Sources	1,262,600	1,310,100	1,535,800	225,700
Division Total	2,976,465	3,024,600	3,287,600	263,000

Expenditures

Expenditure Type	2025 Actual	2026 Budget	2027 Proposed	Difference
Salaries & Wages	3,353,951	3,633,800	3,856,400	222,600
Benefits	1,502,345	1,679,600	1,753,500	73,900
Other Costs	5,048,698	4,141,800	4,326,900	185,100
Capital Outlay	72,000	-	-	-
Division Total	9,976,994	9,455,200	9,936,800	481,600

City of Duluth Minnesota - 2027 Budget

Engineering

www.duluthmn.gov/engineering/

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

Employees

Budgeted FTEs	2025	2026	2027	Difference
Administrative Information Specialist	0.20	0.20	0.20	-
Aerial Lift Bridge Supervisor	1.00	1.00	1.00	-
Bridge Operator	5.00	4.00	5.00	1.00
Bridge Operator-Electrical	-	1.00	-	(1.00)
Chief Engineer Transportation	1.00	1.00	1.00	-
City Engineer	0.40	0.40	0.40	-
Engineering Technician	1.00	1.00	1.00	-
Information Technician	0.20	0.20	0.20	-
Senior Engineer	3.80	3.80	3.80	-
Senior Engineering Specialist	0.40	0.40	0.40	-
Senior Engineering Technician	2.20	2.20	2.20	-
Division Total	15.20	15.20	15.20	-

Revenues

Revenue Type	2025 Actual	2026 Budget	2027 Proposed	Difference
Licenses and Permits	195,415	135,000	135,000	-
Charges for Services	-	150,000	50,000	(100,000)
Fines and Forfeits	-	500	500	-
Miscellaneous	529	500	500	-
Other Financing Sources	183,403	76,000	81,000	5,000
Division Total	379,347	362,000	267,000	(95,000)

Expenditures

Expenditure Type	2025 Actual	2026 Budget	2027 Proposed	Difference
Salaries & Wages	1,523,110	1,636,100	1,667,200	31,100
Benefits	651,586	676,000	625,700	(50,300)
Other Costs	216,899	182,400	177,500	(4,900)
Division Total	2,391,594	2,494,500	2,470,400	(24,100)

City of Duluth Minnesota - 2027 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.

Revenues

Revenue Type	2025 Actual	2026 Budget	2027 Proposed	Difference
Special Assessments	480,784	370,000	370,000	-
Miscellaneous	6,426,035	-	22,500	22,500
Other Financing Sources	1,178,378	1,000,000	1,020,000	20,000
Non-Operating Revenues	-	150,000	-	(150,000)
Department Total	8,085,197	1,520,000	1,412,500	(107,500)

Expenditures

Expenditure Type	2025 Actual	2026 Budget	2027 Proposed	Difference
Salaries & Wages	-	139,500	(745,500)	(885,000)
Benefits	58,569	46,000	50,000	4,000
Other Costs	15,677,786	8,287,700	8,669,800	382,100
Capital Outlay	222,593	-	-	-
Department Total	15,958,949	8,473,200	7,974,300	(498,900)

City of Duluth Minnesota - 2027 Budget

Funds

Parks

Special Projects

Capital Investment

Police Grant Programs

Capital Equipment

Economic Development

Community Investment

Energy Management

Home Investments Partnerships Program

Community Development

Community Development Admin

Workforce Development

Senior Employment

Other Postemployment Benefits

DECC Revenue

Street System Maintenance Utility

Street Improvement Sales Tax

Street Lighting Fund

Special Revenue Funds

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

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

Revenues

Revenue Type	2025 Actual	2026 Budget	2027 Proposed	Difference
Taxes	17,957,027	16,927,200	17,727,000	799,800
Licenses and Permits	160,161	132,900	133,600	700
Intergovernmental	11,007,388	11,320,633	10,870,266	(450,367)
Charges for Services	241,322	184,400	194,300	9,900
Fines and Forfeits	177,050	100,000	100,000	-
Investment Income	18,204,140	11,411,287	6,616,533	(4,794,754)
Miscellaneous	8,633,526	13,999,388	14,447,604	448,216
Other Financing Sources	11,357,112	9,412,300	8,547,600	(864,700)
Operating Revenues	87,306	-	-	-
Non-Operating Revenues	-	1,088,378	1,408,056	319,678
Total	67,825,033	64,576,486	60,044,959	(4,531,527)

Expenditures

Expenditure Type	2025 Actual	2026 Budget	2027 Proposed	Difference
Salaries & Wages	5,138,403	6,453,169	6,087,544	(365,625)
Benefits	7,673,813	12,628,932	13,262,196	633,264
Other Costs	40,729,559	35,874,997	37,106,505	1,231,508
Capital Outlay	6,952,000	6,790,300	7,131,114	340,814
Total	60,493,774	61,747,398	63,587,359	1,839,961

City of Duluth Minnesota - 2027 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.

Revenues

Revenue Type	2025 Actual	2026 Budget	2027 Proposed	Difference
Taxes	2,878,844	2,880,000	2,880,000	-
Licenses and Permits	121,082	99,900	97,300	(2,600)
Intergovernmental	858,206	-	-	-
Investment Income	20,722	-	-	-
Miscellaneous	404,605	155,200	153,900	(1,300)
Other Financing Sources	409,353	-	94,800	94,800
Operating Revenues	825	-	-	-
Fund Total	4,693,637	3,135,100	3,226,000	90,900

Expenditures

Expenditure Type	2025 Actual	2026 Budget	2027 Proposed	Difference
Salaries & Wages	1,456,644	1,733,100	1,506,900	(226,200)
Benefits	519,993	585,900	615,000	29,100
Other Costs	1,449,135	460,300	341,100	(119,200)
Capital Outlay	534,102	355,800	763,000	407,200
Fund Total	3,959,874	3,135,100	3,226,000	90,900

Fund Balance

Balance Type	2025 Actual	2026 Budget	2027 Proposed	Difference
Beginning of Year	3,499,840	4,233,603	4,233,603	-
Net Change	733,763	-	-	-
End of Year	4,233,603	4,233,603	4,233,603	-

City of Duluth Minnesota - 2027 Budget

Parks Continued

205

Employees

Budgeted FTEs	2025	2026	2027	Difference
Administrative Clerical Specialist	1.00	1.00	1.00	-
Assistant Manager, Parks & Recreation	2.00	2.00	2.00	-
Budget & Operations Analyst	0.20	0.20	0.20	-
Grant Coordinator	0.75	-	-	-
Manager, Parks & Recreation	1.00	1.00	1.00	-
Natural Resource Coordinator	0.50	0.50	0.50	-
Parks Permit Coordinator	1.00	1.00	1.00	-
Project Coordinator	-	1.00	1.00	-
Project Technician	1.00	0.75	-	(0.75)
Recreation Specialist	5.00	5.75	5.75	-
Senior Parks Planner	1.00	1.00	1.00	-
Trails Coordinator	1.00	1.00	1.00	-
Fund Total	14.45	15.20	14.45	(0.75)

City of Duluth Minnesota - 2027 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.

Revenues

Revenue Type	2025 Actual	2026 Budget	2027 Proposed	Difference
Licenses and Permits	39,079	33,000	36,300	3,300
Intergovernmental	1,306,773	825,900	1,186,500	360,600
Charges for Services	231,158	160,400	176,300	15,900
Fines and Forfeits	8,935	-	-	-
Investment Income	29,801	-	-	-
Miscellaneous	1,066,110	1,007,100	892,100	(115,000)
Other Financing Sources	730,479	-	-	-
Fund Total	3,412,335	2,026,400	2,291,200	264,800

Expenditures

Expenditure Type	2025 Actual	2026 Budget	2027 Proposed	Difference
Salaries & Wages	359,193	463,700	334,500	(129,200)
Benefits	68,836	-	-	-
Other Costs	3,206,829	1,562,700	1,956,700	394,000
Capital Outlay	445,671	-	-	-
Fund Total	4,080,528	2,026,400	2,291,200	264,800

Fund Balance

Balance Type	2025 Actual	2026 Budget	2027 Proposed	Difference
Beginning of Year	6,809,090	6,140,897	6,140,897	-
Net Change	(668,193)	-	-	-
End of Year	6,140,897	6,140,897	6,140,897	-

City of Duluth Minnesota - 2027 Budget

Capital Investment

212

To account for City investment earnings dedicated to capital funding per City ordinance.

Revenues

Revenue Type	2025 Actual	2026 Budget	2027 Proposed	Difference
Investment Income	5,742,625	-	-	-

Expenditures

Expenditure Type	2025 Actual	2026 Budget	2027 Proposed	Difference
Capital Outlay	-	-	1,000,000	1,000,000
Fund Total	-	-	1,000,000	1,000,000

Fund Balance

Balance Type	2025 Actual	2026 Budget	2027 Proposed	Difference
Beginning of Year	11,641,008	17,383,633	17,383,633	-
Net Change	5,742,625	-	(1,000,000)	(1,000,000)
End of Year	17,383,633	17,383,633	16,383,633	(1,000,000)

City of Duluth Minnesota - 2027 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.

Revenues

Revenue Type	2025 Actual	2026 Budget	2027 Proposed	Difference
Intergovernmental	2,536,563	1,394,455	1,351,468	(42,987)
Fines and Forfeits	168,116	100,000	100,000	-
Investment Income	2,060	-	-	-
Miscellaneous	2,878	-	-	-
Fund Total	2,709,617	1,494,455	1,451,468	(42,987)

Expenditures

Expenditure Type	2025 Actual	2026 Budget	2027 Proposed	Difference
Other Costs	2,395,079	1,494,455	1,451,468	(42,987)
Capital Outlay	467,842	-	-	-
Fund Total	2,862,921	1,494,455	1,451,468	(42,987)

Fund Balance

Balance Type	2025 Actual	2026 Budget	2027 Proposed	Difference
Beginning of Year	133,589	(19,715)	(19,715)	-
Net Change	(153,304)	-	-	-
End of Year	(19,715)	(19,715)	(19,715)	-

City of Duluth Minnesota - 2027 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.

Revenues

Revenue Type	2025 Actual	2026 Budget	2027 Proposed	Difference
Investment Income	317,077	-	-	-
Miscellaneous	263,609	105,100	100,000	(5,100)
Other Financing Sources	4,650,990	4,724,800	3,788,200	(936,600)
Fund Total	5,231,676	4,829,900	3,888,200	(941,700)

Expenditures

Expenditure Type	2025 Actual	2026 Budget	2027 Proposed	Difference
Other Costs	32,794	200,000	200,000	-
Capital Outlay	4,908,020	5,210,500	3,888,200	(1,322,300)
Fund Total	4,940,814	5,410,500	4,088,200	(1,322,300)

Fund Balance

Balance Type	2025 Actual	2026 Budget	2027 Proposed	Difference
Beginning of Year	8,701,636	8,992,499	8,411,899	(580,600)
Net Change	290,862	(580,600)	(200,000)	380,600
End of Year	8,992,499	8,411,899	8,211,899	(200,000)

City of Duluth Minnesota - 2027 Budget

Economic Development

255

Speical Revenue fund established to account 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.

Revenues

Revenue Type	2025 Actual	2026 Budget	2027 Proposed	Difference
Intergovernmental	8,155	150,000	250,000	100,000
Investment Income	25,546	11,287	16,533	5,246
Miscellaneous	39,100	45,562	60,904	15,342
Other Financing Sources	50,000	-	-	-
Non-Operating Revenues	-	-	382,099	382,099
Fund Total	122,801	206,849	709,536	502,687

Expenditures

Expenditure Type	2025 Actual	2026 Budget	2027 Proposed	Difference
Other Costs	30,441	198,861	709,536	510,675

Fund Balance

Balance Type	2025 Actual	2026 Budget	2027 Proposed	Difference
Beginning of Year	3,247,551	3,339,911	3,347,899	7,988
Net Change	92,360	7,988	-	(7,988)
End of Year	3,339,911	3,347,899	3,347,899	-

City of Duluth Minnesota - 2027 Budget

Community Investment Fund

256

Special Revenue fund established to account 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.

Revenues

Revenue Type	2025 Actual	2026 Budget	2027 Proposed	Difference
Investment Income	4,704,298	1,000,000	1,900,000	900,000

Expenditures

Expenditure Type	2025 Actual	2026 Budget	2027 Proposed	Difference
Other Costs	1,178,378	1,000,000	1,020,000	20,000

Fund Balance

Balance Type	2025 Actual	2026 Budget	2027 Proposed	Difference
Beginning of Year	37,507,885	41,033,805	41,033,805	-
Net Change	3,525,920	-	880,000	880,000
End of Year	41,033,805	41,033,805	41,913,805	880,000

City of Duluth Minnesota - 2027 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.

Revenues

Revenue Type	2025 Actual	2026 Budget	2027 Proposed	Difference
Intergovernmental	247,861	716,600	442,514	(274,086)
Charges for Services	7,728	24,000	18,000	(6,000)
Investment Income	7,727	-	-	-
Miscellaneous	13,096	10,000	13,900	3,900
Other Financing Sources	355,970	160,900	138,000	(22,900)
Operating Revenues	85,175	-	-	-
Non-Operating Revenues	-	910,300	844,967	(65,333)
Fund Total	717,556	1,821,800	1,457,381	(364,419)

Expenditures

Expenditure Type	2025 Actual	2026 Budget	2027 Proposed	Difference
Salaries & Wages	43,741	-	-	-
Benefits	37,754	-	-	-
Other Costs	476,158	1,105,200	1,014,867	(90,333)
Capital Outlay	318,029	716,600	442,514	(274,086)
Fund Total	875,682	1,821,800	1,457,381	(364,419)

Fund Balance

Balance Type	2025 Actual	2026 Budget	2027 Proposed	Difference
Beginning of Year	1,640,983	1,482,857	1,482,857	-
Net Change	(158,125)	-	-	-
End of Year	1,482,857	1,482,857	1,482,857	-

Employees

Budgeted FTEs	2025	2026	2027	Difference
Project Coordinator	1.00	-	-	-
Project Coordinator - CER Grant	0.60	-	-	-
Fund Total	1.60	-	-	-

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.

Revenues

Revenue Type	2025 Actual	2026 Budget	2027 Proposed	Difference
Intergovernmental	557,373	2,506,764	2,011,581	(495,183)

Expenditures

Expenditure Type	2025 Actual	2026 Budget	2027 Proposed	Difference
Other Costs	715,061	2,506,764	2,011,581	(495,183)

Fund Balance

Balance Type	2025 Actual	2026 Budget	2027 Proposed	Difference
Beginning of Year	(21,709)	(179,398)	(179,398)	-
Net Change	(157,688)	-	-	-
End of Year	(179,398)	(179,398)	(179,398)	-

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.

Revenues

Revenue Type	2025 Actual	2026 Budget	2027 Proposed	Difference
Intergovernmental	1,914,755	2,548,668	2,554,527	5,859
Miscellaneous	-	-	5,000	5,000
Fund Total	1,914,755	2,548,668	2,559,527	10,859

Expenditures

Expenditure Type	2025 Actual	2026 Budget	2027 Proposed	Difference
Other Costs	2,024,099	2,548,668	2,559,527	10,859

Fund Balance

Balance Type	2025 Actual	2026 Budget	2027 Proposed	Difference
Beginning of Year	(114,637)	(223,981)	(223,981)	-
Net Change	(109,344)	-	-	-
End of Year	(223,981)	(223,981)	(223,981)	-

City of Duluth Minnesota - 2027 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.

Revenues

Revenue Type	2025 Actual	2026 Budget	2027 Proposed	Difference
Miscellaneous	750,504	890,789	896,989	6,200

Expenditures

Expenditure Type	2025 Actual	2026 Budget	2027 Proposed	Difference
Salaries & Wages	554,917	606,100	613,200	7,100
Benefits	176,072	201,800	200,900	(900)
Other Costs	19,210	80,489	80,489	-
Capital Outlay	306	2,400	2,400	-
Fund Total	750,504	890,789	896,989	6,200

Fund Balance

Balance Type	2025 Actual	2026 Budget	2027 Proposed	Difference
Beginning of Year	(4,258)	(4,258)	(4,258)	-
End of Year	(4,258)	(4,258)	(4,258)	-

Employees

Budgeted FTEs	2025	2026	2027	Difference
Administrative Information Specialist	0.75	0.75	0.66	(0.09)
Grant Coordinator	1.00	1.00	1.00	-
Manager, Planning & Community Development	0.50	0.50	0.45	(0.05)
Planner I	2.00	2.00	2.00	-
Planner II	1.00	1.00	1.00	-
Senior Housing Developer	0.50	0.50	0.44	(0.06)
Senior Planner	1.25	1.20	1.00	(0.20)
Supervisor, Land Use	0.40	-	-	-
Fund Total	7.40	6.95	6.55	(0.40)

City of Duluth Minnesota - 2027 Budget

Workforce Development

268

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

Revenues

Revenue Type	2025 Actual	2026 Budget	2027 Proposed	Difference
Intergovernmental	3,432,267	3,178,246	3,073,676	(104,570)
Charges for Services	2,436	-	-	-
Investment Income	3,388	-	-	-
Miscellaneous	157,115	124,705	131,315	6,610
Other Financing Sources	54,679	50,000	50,000	-
Non-Operating Revenues	-	178,078	180,990	2,912
Fund Total	3,649,885	3,531,029	3,435,981	(95,048)

Expenditures

Expenditure Type	2025 Actual	2026 Budget	2027 Proposed	Difference
Salaries & Wages	1,626,065	2,539,669	2,510,444	(29,225)
Benefits	709,906	-	-	-
Other Costs	945,778	991,360	925,537	(65,823)
Fund Total	3,281,749	3,531,029	3,435,981	(95,048)

Fund Balance

Balance Type	2025 Actual	2026 Budget	2027 Proposed	Difference
Beginning of Year	636,505	1,004,641	1,004,641	-
Net Change	368,136	-	-	-
End of Year	1,004,641	1,004,641	1,004,641	-

City of Duluth Minnesota - 2027 Budget

Workforce Development Continued

268

Employees

Budgeted FTEs	2025	2026	2027	Difference
Digital Navigator	0.80	0.68	0.30	(0.38)
Director, Workforce Development	1.00	1.00	0.50	(0.50)
Employment Technician	2.64	2.60	1.00	(1.60)
Information Technician	2.00	2.00	2.00	-
Operations Manager, Workforce Development	1.00	1.00	1.00	-
Workforce Development Technician I	7.00	8.00	7.00	(1.00)
Workforce Development Technician II	5.00	6.00	5.00	(1.00)
Workforce Development Program Supervisor	-	-	1.00	1.00
Fund Total	19.44	21.28	17.80	(3.48)

City of Duluth Minnesota - 2027 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.

Revenues

Revenue Type	2025 Actual	2026 Budget	2027 Proposed	Difference
Intergovernmental	145,435	-	-	-

Expenditures

Expenditure Type	2025 Actual	2026 Budget	2027 Proposed	Difference
Salaries & Wages	117,937	-	-	-
Benefits	21,245	-	-	-
Other Costs	6,113	-	-	-
Fund Total	145,295	-	-	-

Fund Balance

Balance Type	2025 Actual	2026 Budget	2027 Proposed	Difference
Beginning of Year	(140)	(0)	(0)	-
Net Change	140	-	-	-
End of Year	(0)	(0)	(0)	-

Employees

Budgeted FTEs	2025	2026	2027	Difference
Workforce Development Technician II	1.00	-	-	-

City of Duluth Minnesota - 2027 Budget

Other Postemployment Benefits

280

Special Revenue fund established 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.

Revenues

Revenue Type	2025 Actual	2026 Budget	2027 Proposed	Difference
Investment Income	7,216,108	10,400,000	4,700,000	(5,700,000)
Miscellaneous	5,850,892	11,614,932	12,147,496	532,564
Fund Total	13,067,000	22,014,932	16,847,496	(5,167,436)

Expenditures

Expenditure Type	2025 Actual	2026 Budget	2027 Proposed	Difference
Benefits	5,882,223	11,614,932	12,147,496	532,564
Other Costs	6,891,356	7,180,000	7,635,000	455,000
Fund Total	12,773,579	18,794,932	19,782,496	987,564

Fund Balance

Balance Type	2025 Actual	2026 Budget	2027 Proposed	Difference
Beginning of Year	107,175,414	107,468,835	110,688,835	3,220,000
Net Change	293,421	3,220,000	(2,935,000)	(6,155,000)
End of Year	107,468,835	110,688,835	107,753,835	(2,935,000)

City of Duluth Minnesota - 2027 Budget

DECC Revenue

281

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

Revenues

Revenue Type	2025 Actual	2026 Budget	2027 Proposed	Difference
Investment Income	31,704	-	-	-
Other Financing Sources	5,078,299	4,476,600	4,476,600	-
Fund Total	5,110,003	4,476,600	4,476,600	-

Expenditures

Expenditure Type	2025 Actual	2026 Budget	2027 Proposed	Difference
Other Costs	4,458,871	3,336,500	3,453,800	117,300

Fund Balance

Balance Type	2025 Actual	2026 Budget	2027 Proposed	Difference
Beginning of Year	5,399,652	6,050,784	7,190,884	1,140,100
Net Change	651,133	1,140,100	1,022,800	(117,300)
End of Year	6,050,784	7,190,884	8,213,684	1,022,800

City of Duluth Minnesota - 2027 Budget

Street System Maintenance Utility

290

Special Revenue fund established 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.

Revenues

Revenue Type	2025 Actual	2026 Budget	2027 Proposed	Difference
Taxes	2,283,815	2,300,000	2,300,000	-
Investment Income	28,471	-	-	-
Operating Revenues	120	-	-	-
Fund Total	2,312,406	2,300,000	2,300,000	-

Expenditures

Expenditure Type	2025 Actual	2026 Budget	2027 Proposed	Difference
Salaries & Wages	484,741	557,400	557,400	-
Benefits	58,689	-	45,500	45,500
Other Costs	3,232,713	1,661,500	1,790,500	129,000
Capital Outlay	227,666	440,000	585,000	145,000
Fund Total	4,003,809	2,658,900	2,978,400	319,500

Fund Balance

Balance Type	2025 Actual	2026 Budget	2027 Proposed	Difference
Beginning of Year	6,053,783	4,362,380	4,003,480	(358,900)
Net Change	(1,691,403)	(358,900)	(678,400)	(319,500)
End of Year	4,362,380	4,003,480	3,325,080	(678,400)

City of Duluth Minnesota - 2027 Budget

Street Improvement Sales Tax

291

Special revenue fund established to account for the additional half percent general sales tax dedicated to street improvement.

Revenues

Revenue Type	2025 Actual	2026 Budget	2027 Proposed	Difference
Taxes	10,265,597	9,200,000	10,000,000	800,000
Investment Income	62,255	-	-	-
Other Financing Sources	27,341	-	-	-
Fund Total	10,355,193	9,200,000	10,000,000	800,000

Expenditures

Expenditure Type	2025 Actual	2026 Budget	2027 Proposed	Difference
Other Costs	12,097,522	9,200,000	10,000,000	800,000
Capital Outlay	1,407	-	-	-
Fund Total	12,098,929	9,200,000	10,000,000	800,000

Fund Balance

Balance Type	2025 Actual	2026 Budget	2027 Proposed	Difference
Beginning of Year	15,291,846	13,548,109	13,548,109	-
Net Change	(1,743,736)	-	-	-
End of Year	13,548,109	13,548,109	13,548,109	-

City of Duluth Minnesota - 2027 Budget

Street Lighting Utility

550

Special Revenue fund established in 2020 when the street lighting utility fee ended and began being funded by property taxes. 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.

Revenues

Revenue Type	2025 Actual	2026 Budget	2027 Proposed	Difference
Taxes	2,528,771	2,547,200	2,547,000	(200)
Investment Income	12,357	-	-	-
Miscellaneous	85,618	46,000	46,000	-
Operating Revenues	1,187	-	-	-
Fund Total	2,627,932	2,593,200	2,593,000	(200)

Expenditures

Expenditure Type	2025 Actual	2026 Budget	2027 Proposed	Difference
Salaries & Wages	495,164	553,200	565,100	11,900
Benefits	199,096	226,300	253,300	27,000
Other Costs	1,570,022	2,348,200	1,956,400	(391,800)
Capital Outlay	48,957	65,000	450,000	385,000
Fund Total	2,313,240	3,192,700	3,224,800	32,100

Fund Balance

Balance Type	2025 Actual	2026 Budget	2027 Proposed	Difference
Beginning of Year	2,151,475	2,466,168	1,866,668	(599,500)
Net Change	314,692	(599,500)	(631,800)	(32,300)
End of Year	2,466,168	1,866,668	1,234,868	(631,800)

Employees

Budgeted FTEs	2025	2026	2027	Difference
Executive Assistant Confidential	0.10	0.10	0.10	-
Senior Engineer	0.20	0.20	0.20	-
Signal Maintenance Worker	1.00	1.00	1.00	-
Traffic Operations Coordinator	1.00	1.00	1.00	-
Traffic Operations Electrician	3.00	3.00	3.00	-
Fund Total	5.30	5.30	5.30	-

City of Duluth Minnesota - 2027 Budget

Funds

GO Debt Service - Tax Levy
GO Debt Service - Other Sources
Tax Increment

Debt Service Funds

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

Revenues

Revenue Type	2025 Actual	2026 Budget	2027 Proposed	Difference
Taxes	8,042,778	8,095,500	8,114,700	19,200
Intergovernmental	827,225	-	-	-
Investment Income	92,542	-	-	-
Miscellaneous	2,202,511	2,203,000	1,437,900	(765,100)
Other Financing Sources	6,555,381	6,439,500	6,556,800	117,300
Total	17,720,436	16,738,000	16,109,400	(628,600)

Expenditures

Expenditure Type	2025 Actual	2026 Budget	2027 Proposed	Difference
Other Costs	16,353,984	16,776,600	15,983,000	(793,600)

Fund Balance

Balance Type	2025 Actual	2026 Budget	2027 Proposed	Difference
Beginning of Year	18,410,729	19,777,180	19,738,580	(38,600)
Net Change	1,366,452	(38,600)	126,400	165,000
End of Year	19,777,180	19,738,580	19,864,980	126,400

City of Duluth Minnesota - 2027 Budget

Debt Service Funds Narrative

2026 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, 2026 as it pertains to the City of Duluth is estimated as follows:

Total Gross Bonded Debt	\$111,630,576
Less: City - general obligation bonds paid by parking revenues	10,705,576
Less: City - general obligation bonds paid by golf revenues	1,775,000
Less: City - general obligation bonds paid by other revenues	44,870,000
Less: Tax Abatement Bonds	5,385,000
Less: Utility bonds paid from Enterprise Funds	15,315,000
Net Direct Bonded Debt	\$33,190,000

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 \$232.3 million.

Year	Amount (in thousands)	Percent of Market Value	Dollars Per Capita
2026	\$33,190	0.3	\$383
2025	\$34,220	0.3	\$395
2024	\$35,975	0.4	\$415
2023	\$36,640	0.4	\$423
2022	\$37,132	0.4	\$429
2021	\$37,870	0.5	\$437
2020	\$37,775	0.5	\$438
2019	\$37,140	0.6	\$431
2018	\$38,220	0.6	\$443
2017	\$38,200	0.6	\$443
2016	\$38,515	0.7	\$446

The preceding table used an estimated taxable market value of \$11,614,718,943 and a population of 86,697, as reported in the 2020 census.

City of Duluth Minnesota - 2027 Budget

Debt Service Funds Narrative

The following tables provide specific information relative to the 2026 status of the debt service funds of the City. The appropriation budgets of each specific debt fund follow this presentation.

General Obligation Bonds:	Issue Date	Outstanding 12/31/2026	2027 Levy Requirements
Miller Hill Flats Abatement	-	-	18,400
Firststreet Lofts Abatement	-	-	24,000
Bluffs Senior Housing Abatement	-	-	20,000
Costco Abatement	-	-	105,000
Cirrus Abatement	-	-	60,000
Police Station	10/9/2019	5,670,000	1,116,800
Lakewalk & Cross City	12/18/2013	360,000	129,800
Lakewalk	10/21/2020	2,920,000	323,100
Equipment	11/1/2022	1,460,000	804,300
Equipment	11/8/2023	2,130,000	782,800
Equipment	10/30/2024	2,845,000	804,300
Equipment	12/17/2025	3,395,000	789,800
Equipment	2026	1,879,600	410,400
Capital Improvement Projects	11/21/2017	345,000	180,300
Capital Improvement Projects	10/17/2018	470,000	171,000
Capital Improvement Projects	10/9/2019	555,000	153,300
Capital Improvement Projects	10/21/2020	885,000	191,600
Capital Improvement Projects	11/3/2021	995,000	197,500
Capital Improvement Projects	11/1/2022	1,275,000	221,000
Capital Improvement Projects	11/8/2023	1,520,000	228,700
Capital Improvement Projects	10/30/2024	1,690,000	236,800
Capital Improvement Projects	12/17/2025	1,965,000	256,000
Capital Improvement Projects	2026	2,210,400	259,100
TOTAL DEBT SERVICE	-	-	7,484,400
5% Additional required by law (1)	-	-	362,830
<i>Subtotal</i>	-	-	<i>8,211,230</i>
Less: Cash on hand	-	-	(758,860)
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 - 2027 Budget

Debt Service Funds Narrative

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

Year Ending Dec 31	General Obligation Bonds Interest	General Obligation Bonds Principal	General Obligation Certificates Interest	General Obligation Certificates Principal	General Obligation Tax Abatement Interest	General Obligation Tax Abatement Principal
2027	2,656,899	7,375,000	447,250	3,520,000	124,227	1,005,000
2028	2,344,372	7,715,000	289,125	2,805,000	101,758	1,030,000
2029	2,017,038	7,490,000	165,250	2,150,000	77,401	1,045,000
2030	1,686,731	7,340,000	74,500	1,480,000	51,839	1,075,000
2031	1,354,775	7,445,000	18,750	750,000	29,216	605,000
2032-2036	2,682,889	21,450,000	-	-	9,844	625,000
2037-2041	737,393	2,575,000	-	-	-	-
2042-2046	404,984	670,000	-	-	-	-
2047-2051	254,009	810,000	-	-	-	-
2052-2056	68,531	785,000	-	-	-	-
Total	\$14,207,621	\$63,655,000	\$994,875	\$10,705,000	\$394,285	\$5,385,000

City of Duluth Minnesota - 2027 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.

Revenues

Revenue Type	2025 Actual	2026 Budget	2027 Proposed	Difference
Taxes	7,511,548	7,564,200	7,564,200	-
Investment Income	39,420	-	-	-
Miscellaneous	477,396	479,500	207,800	(271,700)
Fund Total	8,028,364	8,043,700	7,772,000	(271,700)

Expenditures

Expenditure Type	2025 Actual	2026 Budget	2027 Proposed	Difference
Other Costs	8,099,033	8,132,400	7,803,300	(329,100)

Fund Balance

Balance Type	2025 Actual	2026 Budget	2027 Proposed	Difference
Beginning of Year	7,915,175	7,844,506	7,755,806	(88,700)
Net Change	(70,669)	(88,700)	(31,300)	57,400
End of Year	7,844,506	7,755,806	7,724,506	(31,300)

City of Duluth Minnesota - 2027 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.

Revenues

Revenue Type	2025 Actual	2026 Budget	2027 Proposed	Difference
Intergovernmental	827,225	-	-	-
Investment Income	53,122	-	-	-
Miscellaneous	1,725,115	1,723,500	1,230,100	(493,400)
Other Financing Sources	6,555,381	6,439,500	6,556,800	117,300
Fund Total	9,160,842	8,163,000	7,786,900	(376,100)

Expenditures

Expenditure Type	2025 Actual	2026 Budget	2027 Proposed	Difference
Other Costs	7,772,245	8,166,000	7,684,200	(481,800)

Fund Balance

Balance Type	2025 Actual	2026 Budget	2027 Proposed	Difference
Beginning of Year	10,161,904	11,550,502	11,547,502	(3,000)
Net Change	1,388,598	(3,000)	102,700	105,700
End of Year	11,550,502	11,547,502	11,650,202	102,700

City of Duluth Minnesota - 2027 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.

Revenues

Revenue Type	2025 Actual	2026 Budget	2027 Proposed	Difference
Taxes	531,230	531,300	550,500	19,200

Expenditures

Expenditure Type	2025 Actual	2026 Budget	2027 Proposed	Difference
Other Costs	482,707	478,200	495,500	17,300

Fund Balance

Balance Type	2025 Actual	2026 Budget	2027 Proposed	Difference
Beginning of Year	333,650	382,173	435,273	53,100
Net Change	48,523	53,100	55,000	1,900
End of Year	382,173	435,273	490,273	55,000

City of Duluth Minnesota - 2027 Budget

Funds

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

Capital Project Funds

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.

Revenues

Revenue Type	2025 Actual	2026 Budget	2027 Proposed	Difference
Taxes	4,485,927	280,000	280,000	-
Intergovernmental	10,350,247	29,929,720	20,413,128	(9,516,592)
Special Assessments	250,869	138,400	157,700	19,300
Investment Income	78,248	-	-	-
Miscellaneous	1,365,455	2,630,690	2,111,200	(519,490)
Other Financing Sources	26,664,839	12,128,000	13,893,080	1,765,080
Total	43,195,585	45,106,810	36,855,108	(8,251,702)

Expenditures

Expenditure Type	2025 Actual	2026 Budget	2027 Proposed	Difference
Other Costs	3,419,535	-	-	-
Capital Outlay	26,813,222	43,476,455	45,776,848	2,300,393
Total	30,232,757	43,476,455	45,776,848	2,300,393

Fund Balance

Balance Type	2025 Actual	2026 Budget	2027 Proposed	Difference
Beginning of Year	(5,060,596)	7,902,232	9,532,587	1,630,355
Net Change	12,962,828	1,630,355	(8,921,740)	(10,552,095)
End of Year	7,902,232	9,532,587	610,847	(8,921,740)

City of Duluth Minnesota - 2027 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.

Revenues

Revenue Type	2025 Actual	2026 Budget	2027 Proposed	Difference
Special Assessments	46,514	18,800	15,800	(3,000)
Investment Income	416	-	-	-
Fund Total	46,929	18,800	15,800	(3,000)

Fund Balance

Balance Type	2025 Actual	2026 Budget	2027 Proposed	Difference
Beginning of Year	60,537	107,467	126,267	18,800
Net Change	46,929	18,800	15,800	(3,000)
End of Year	107,467	126,267	142,067	15,800

City of Duluth Minnesota - 2027 Budget

Permanent Improvement

411

Minnesota State Laws 1971, Chapter 824 - authorizing the City to levy an amount not to exceed 0.04836 percent of the tax capacity of the City to pay the cost of local improvements which will not sustain a special assessment.

Revenues

Revenue Type	2025 Actual	2026 Budget	2027 Proposed	Difference
Taxes	262,997	280,000	280,000	-
Intergovernmental	4,121,721	20,298,400	11,461,528	(8,836,872)
Miscellaneous	1,068,121	2,165,000	1,923,800	(241,200)
Other Financing Sources	1,853,012	300,000	1,323,000	1,023,000
Fund Total	7,305,851	23,043,400	14,988,328	(8,055,072)

Expenditures

Expenditure Type	2025 Actual	2026 Budget	2027 Proposed	Difference
Capital Outlay	8,867,937	23,043,400	14,988,328	(8,055,072)
Fund Total	8,867,937	23,043,400	14,988,328	(8,055,072)

Fund Balance

Balance Type	2025 Actual	2026 Budget	2027 Proposed	Difference
Beginning of Year	(2,120,165)	(3,682,251)	(3,682,251)	-
Net Change	(1,562,086)	-	-	-
End of Year	(3,682,251)	(3,682,251)	(3,682,251)	-

City of Duluth Minnesota - 2027 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.

Revenues

Revenue Type	2025 Actual	2026 Budget	2027 Proposed	Difference
Special Assessments	204,355	119,600	141,900	22,300
Investment Income	11,842	-	-	-
Miscellaneous	138,588	-	-	-
Other Financing Sources	13,089,860	9,650,000	10,370,000	720,000
Fund Total	13,444,645	9,769,600	10,511,900	742,300

Expenditures

Expenditure Type	2025 Actual	2026 Budget	2027 Proposed	Difference
Other Costs	123,173	-	-	-
Capital Outlay	10,456,467	7,674,555	14,254,400	6,579,845
Fund Total	10,579,641	7,674,555	14,254,400	6,579,845

Fund Balance

Balance Type	2025 Actual	2026 Budget	2027 Proposed	Difference
Beginning of Year	316,427	3,181,431	5,276,476	2,095,045
Net Change	2,865,004	2,095,045	(3,742,500)	(5,837,545)
End of Year	3,181,431	5,276,476	1,533,976	(3,742,500)

City of Duluth Minnesota - 2027 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.

Revenues

Revenue Type	2025 Actual	2026 Budget	2027 Proposed	Difference
Taxes	4,222,930	-	-	-
Intergovernmental	5,563,405	7,650,000	4,920,000	(2,730,000)
Investment Income	32,410	-	-	-
Miscellaneous	157,708	-	-	-
Other Financing Sources	6,820,454	2,178,000	2,200,080	22,080
Fund Total	16,796,906	9,828,000	7,120,080	(2,707,920)

Expenditures

Expenditure Type	2025 Actual	2026 Budget	2027 Proposed	Difference
Other Costs	138,224	-	-	-
Capital Outlay	6,385,987	9,828,000	12,040,800	2,212,800
Fund Total	6,524,211	9,828,000	12,040,800	2,212,800

Fund Balance

Balance Type	2025 Actual	2026 Budget	2027 Proposed	Difference
Beginning of Year	(4,066,650)	6,206,045	6,206,045	-
Net Change	10,272,695	-	(4,920,720)	(4,920,720)
End of Year	6,206,045	6,206,045	1,285,325	(4,920,720)

City of Duluth Minnesota - 2027 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.

Revenues

Revenue Type	2025 Actual	2026 Budget	2027 Proposed	Difference
Intergovernmental	665,121	1,981,320	4,031,600	2,050,280
Investment Income	33,581	-	-	-
Miscellaneous	1,038	465,690	187,400	(278,290)
Other Financing Sources	4,901,515	-	-	-
Fund Total	5,601,255	2,447,010	4,219,000	1,771,990

Expenditures

Expenditure Type	2025 Actual	2026 Budget	2027 Proposed	Difference
Other Costs	3,158,137	-	-	-
Capital Outlay	1,102,832	2,930,500	4,493,320	1,562,820
Fund Total	4,260,969	2,930,500	4,493,320	1,562,820

Fund Balance

Balance Type	2025 Actual	2026 Budget	2027 Proposed	Difference
Beginning of Year	749,255	2,089,541	1,606,051	(483,490)
Net Change	1,340,286	(483,490)	(274,320)	209,170
End of Year	2,089,541	1,606,051	1,331,731	(274,320)

City of Duluth Minnesota - 2027 Budget

Funds

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

Enterprise Funds

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

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

Revenues

Revenue Type	2025 Actual	2026 Budget	2027 Proposed	Difference
Licenses and Permits	224,850	233,300	249,700	16,400
Intergovernmental	50,139,539	50,010,000	5,000,000	(45,010,000)
Charges for Services	4,198,339	4,723,700	4,947,200	223,500
Fines and Forfeits	1,143,408	1,318,900	1,598,100	279,200
Investment Income	280,959	-	-	-
Miscellaneous	939,298	26,800	276,300	249,500
Other Financing Sources	617,212	20,613,200	26,630,400	6,017,200
Operating Revenues	95,152,539	113,349,400	116,766,100	3,416,700
Non-Operating Revenues	17,784,927	1,057,300	836,110	(221,190)
Total	170,481,072	191,332,600	156,303,910	(35,028,690)

Expenditures

Expenditure Type	2025 Actual	2026 Budget	2027 Proposed	Difference
Salaries & Wages	16,992,228	18,982,200	20,647,000	1,664,800
Benefits	12,851,506	8,869,800	9,622,900	753,100
Other Costs	60,624,812	77,580,500	78,031,410	450,910
Capital Outlay	20,526,784	91,992,500	47,446,200	(44,546,300)
Debt Service	47,819	47,900	(2,500)	(50,400)
Other Financing Uses	2,586,511	2,800,000	3,000,000	200,000
Total	113,629,661	200,272,900	158,745,010	(41,527,890)

City of Duluth Minnesota - 2027 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.

Revenues

Revenue Type	2025 Actual	2026 Budget	2027 Proposed	Difference
Charges for Services	3,512,676	4,059,900	4,100,500	40,600
Fines and Forfeits	1,143,408	1,318,900	1,598,100	279,200
Intergovernmental	12,890,084	-	-	-
Investment Income	12,315	-	-	-
Licenses and Permits	174,575	208,400	209,700	1,300
Miscellaneous	1,211	-	-	-
Non-Operating Revenues	17,316,765	935,300	646,110	(289,190)
Fund Total	35,051,033	6,522,500	6,554,410	31,910

Expenditures

Expenditure Type	2025 Actual	2026 Budget	2027 Proposed	Difference
Salaries & Wages	482,963	593,200	656,200	63,000
Benefits	136,003	264,300	286,900	22,600
Other Costs	5,576,639	5,334,800	5,611,010	276,210
Debt Service	50,448	50,400	-	(50,400)
Fund Total	6,246,053	6,242,700	6,554,110	311,410

Fund Balance

Balance Type	2025 Actual	2026 Budget	2027 Proposed	Difference
Beginning of Year	35,149,017	63,953,997	64,233,797	279,800
Net Change	28,804,980	279,800	300	(279,500)
End of Year	63,953,997	64,233,797	64,234,097	300

City of Duluth Minnesota - 2027 Budget

Parking Fund Continued

505

Employees

Budgeted FTEs	2025	2026	2027	Difference
Parking Services Agent	5.00	5.00	5.00	-
Parking Services Leadworker	1.00	1.00	1.00	-
Parking Services Manager	1.00	1.00	1.00	-
Police Officer	1.00	1.00	1.00	-
Fund Total	8.00	8.00	8.00	-

City of Duluth Minnesota - 2027 Budget

Parking Fund Estimated Budgetary Cash Balance

Operating Fund	2026 Budget	2027 Proposed
ESTIMATED UNRESTRICTED CASH AND DEBT SERVICE CASH	1,909,463	2,801,163
Total Estimated Income (Loss)	279,800	300
Other Sources: Depreciation and Amortization	561,500	561,500
Other Sources: Interest from Bond Discount	50,400	-
Total Other Sources	611,900	561,500
Other Uses: Bond Principal Payments	-	-
Total Other Uses	-	-
ESTIMATED BUDGETARY YEAR END CASH BALANCE	2,801,163	3,362,963

City of Duluth Minnesota - 2027 Budget

Civic Center Public Ramp Fund

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.

Revenues

Revenue Type	2025 Actual	2026 Budget	2027 Proposed	Difference
Charges for Services	685,663	663,800	846,700	182,900
Investment Income	3,202	-	-	-
Other Financing Sources	482,212	478,200	495,400	17,200
Fund Total	1,171,077	1,142,000	1,342,100	200,100

Expenditures

Expenditure Type	2025 Actual	2026 Budget	2027 Proposed	Difference
Other Costs	1,370,679	1,382,100	1,390,000	7,900
Fund Total	1,370,679	1,382,100	1,390,000	7,900

Fund Balance

Balance Type	2025 Actual	2026 Budget	2027 Proposed	Difference
Beginning of Year	5,656,803	5,457,202	5,217,102	(240,100)
Net Change	(199,602)	(240,100)	(47,900)	192,200
End of Year	5,457,202	5,217,102	5,169,202	(47,900)

City of Duluth Minnesota - 2027 Budget

Civic Center Public Ramp Fund Estimated Budgetary Cash Balance

Operating Fund	2026 Budget	2027 Proposed
ESTIMATED UNRESTRICTED CASH AND DEBT SERVICE CASH	515,016	458,116
Estimated Income (Loss)	(240,100)	(47,900)
Other Sources: Depreciation and Amortization	470,600	470,600
Total Other Sources	470,600	470,600
Other Uses: Bond Principal Payments	287,400	382,200
Total Other Uses	287,400	382,200
ESTIMATED BUDGETARY YEAR END CASH BALANCE	458,116	498,616

City of Duluth Minnesota - 2027 Budget

Water Fund

510

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 operating revenues for 2027. The most significant category of expense is personal services at 46% of total proposed operating expenses. Presented below is a summary of the major categories of revenues and expenses over a four year period.

Revenues

Revenue Type	2025 Actual	2026 Budget	2027 Proposed	Difference
Intergovernmental	36,837,657	50,000,000	5,000,000	(45,000,000)
Investment Income	79,577	-	-	-
Miscellaneous	358,909	25,000	15,000	(10,000)
Non-Operating Revenues	9,106	18,000	18,000	-
Operating Revenues	19,674,152	21,321,000	23,284,000	1,963,000
Other Financing Sources	135,000	135,000	135,000	-
Fund Total	57,094,401	71,499,000	28,452,000	(43,047,000)

Expenditures

Expenditure Type	2025 Actual	2026 Budget	2027 Proposed	Difference
Salaries & Wages	5,377,273	5,907,500	6,209,900	302,400
Benefits	4,067,824	2,730,000	2,813,700	83,700
Other Costs	8,030,328	10,322,500	10,601,700	279,200
Capital Outlay	20,397,551	54,398,000	8,940,700	(45,457,300)
Debt Service	(2,500)	(2,500)	(2,500)	-
Fund Total	37,870,474	73,355,500	28,563,500	(44,792,000)

Fund Balance

Balance Type	2025 Actual	2026 Budget	2027 Proposed	Difference
Beginning of Year	96,391,147	115,615,074	113,758,574	(1,856,500)
Net Change	19,223,926	(1,856,500)	(111,500)	1,745,000
End of Year	115,615,074	113,758,574	113,647,074	(111,500)

City of Duluth Minnesota - 2027 Budget

Water Fund

510

Employees

Budgeted FTEs	2025	2026	2027	Difference
Administrative Information Specialist	0.20	0.20	0.20	-
Chief Engineer - Utilities	0.20	0.20	0.20	-
City Engineer	0.15	0.15	0.15	-
Customer Service Coordinator	0.90	0.90	0.90	-
Director of Public Works & Utilities	0.20	0.20	0.20	-
Engineering Technician	0.80	0.80	0.40	(0.40)
Executive Assistant Confidential	0.20	0.20	0.20	-
GIS Technician	0.50	0.50	0.50	-
Graduate Engineer	-	0.20	0.40	0.20
Industrial Painter	0.60	0.60	0.60	-
Information Technician	1.20	1.20	1.20	-
Instrument Specialist	0.40	0.40	0.40	-
Instrument Technician	-	0.40	0.40	-
Maintenance Helper	1.00	-	-	-
Manager, Customer Service	0.25	0.25	0.25	-
Manager, Utility Operations	0.25	0.25	0.25	-
Master Electrician -PW&U	0.60	0.60	0.60	-
Measurement Services Specialist	4.20	0.30	-	(0.30)
Pipeline Welder	0.60	0.80	0.80	-
Public Works and Utilities Analyst	0.40	0.40	0.40	-
Regulator Mechanic	0.60	0.60	0.60	-
Safety Coordinator	0.20	0.20	0.20	-
Senior Engineer	1.15	1.50	1.50	-
Senior Engineering Specialist	1.40	1.70	1.70	-
Senior Engineering Technician	2.75	2.25	2.45	0.20
Senior GIS Technician	0.25	0.25	0.25	-
Senior Water Plant Operator	7.00	5.00	5.00	-
Storekeeper	0.70	1.05	0.70	(0.35)
Utilities Information Specialist	4.05	3.85	3.50	(0.35)
Utility Accounts Receivable Specialist	0.75	0.75	0.75	-
Utility Customer Service Supervisor	0.25	0.25	0.25	-
Utility Info Systems Analyst	0.25	0.55	0.80	0.25
Utility Maintenance Worker	4.55	4.55	4.55	-
Utility Meter & Appliance Technician	-	5.00	5.20	0.20
Utility Operations Leadworker	2.40	2.55	2.55	-
Utility Operations Supervisor	1.05	1.05	1.05	-

City of Duluth Minnesota - 2027 Budget

Water Fund

510

Water Fund Budgeted FTEs Continued	2025	2026	2027	Difference
Utility Operator	6.55	6.65	6.20	(0.45)
Utility Operator Apprentice	6.00	5.15	4.00	(1.15)
Utility Paralegal	0.15	-	-	-
Utility Programs Coordinator	1.40	1.40	1.40	-
Utility Services Dispatcher	1.80	1.80	1.80	-
Utility Services Specialist Apprentice	0.30	-	-	-
Utility Services Specialist Journeypers	1.00	0.10	-	(0.10)
Utility Services Supervisor	0.30	0.30	0.60	0.30
Warehouse Specialist	0.35	-	0.35	0.35
Water Conveyance Leadworker	0.20	0.40	0.40	-
Water Conveyance Specialist	0.60	1.20	1.20	-
Water Lab Chemist	1.00	-	-	-
Water Lab Technician	1.00	1.00	1.00	-
Water Plant Maintenance Operator	-	1.00	1.00	-
Water Plant Operator	-	2.00	2.00	-
Water Plant Supervisor	1.00	1.00	1.00	-
Water Quality Compliance Officer	-	1.00	1.00	-
Water System Maintenance Foreperson	1.00	1.00	1.00	-
Fund Total	62.65	63.65	62.05	(1.60)

City of Duluth Minnesota - 2027 Budget

Water Fund Estimated Budgetary Cash Balance

Operating Fund	2026 Budget	2027 Proposed
ESTIMATED UNRESTRICTED CASH AND DEBT SERVICE CASH	17,113,568	16,320,868
Total Estimated Income (Loss)	(1,856,500)	(111,500)
Other Sources: Depreciation and Amortization	2,256,300	2,374,800
Other Sources: Interest from Bond Discount	(2,500)	(2,500)
Total Other Sources	2,253,800	2,372,300
Other Uses: Bond Principal Payments	1,190,000	1,126,000
Total Other Uses	1,190,000	1,126,000
ESTIMATED BUDGETARY YEAR END CASH BALANCE	16,320,868	17,455,668

City of Duluth Minnesota - 2027 Budget

Water Infrastructure Surcharge Fund

511

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

Revenues

Revenue Type	2025 Actual	2026 Budget	2027 Proposed	Difference
Operating Revenues	2,149,626	3,000,000	3,000,000	-
Other Financing Sources	-	20,000,000	26,000,000	6,000,000
Fund Total	2,149,626	23,000,000	29,000,000	6,000,000

Expenditures

Expenditure Type	2025 Actual	2026 Budget	2027 Proposed	Difference
Other Costs	13,580	86,500	347,900	261,400
Capital Outlay	-	22,735,000	26,000,000	3,265,000
Fund Total	13,580	22,821,500	26,347,900	3,526,400

Fund Balance

Balance Type	2025 Actual	2026 Budget	2027 Proposed	Difference
Beginning of Year	-	2,136,047	2,314,547	178,500
Net Change	2,136,047	178,500	2,652,100	2,473,600
End of Year	2,136,047	2,314,547	4,966,647	2,652,100

City of Duluth Minnesota - 2027 Budget

Water Infrastructure Surcharge Fund Estimated Budgetary Cash Balance

Operating Fund	2026 Budget	2027 Proposed
ESTIMATED UNRESTRICTED CASH AND DEBT SERVICE CASH	336,474	78,474
Total Estimated Income (Loss)	178,500	2,652,100
Other Sources: Depreciation and Amortization	12,100	102,000
Total Other Sources	12,100	102,000
Other Uses: Bond Principal Payments	448,600	458,700
Total Other Uses	448,600	458,700
ESTIMATED BUDGETARY YEAR END CASH BALANCE	78,474	2,373,874

City of Duluth Minnesota - 2027 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 98% of total operating revenues for 2027. The major category of expense is other costs, which represents 78% of total proposed operating expenses. Presented below is a summary of the major categories of revenues and expenses over a three year period.

Revenues

Revenue Type	2025 Actual	2026 Budget	2027 Proposed	Difference
Intergovernmental	8,212	-	-	-
Investment Income	70,763	-	-	-
Miscellaneous	441,162	500	250,500	250,000
Non-Operating Revenues	167,744	100,000	170,000	70,000
Operating Revenues	40,830,126	56,331,800	56,355,000	23,200
Fund Total	41,518,007	56,432,300	56,775,500	343,200

Expenditures

Expenditure Type	2025 Actual	2026 Budget	2027 Proposed	Difference
Salaries & Wages	6,358,005	7,116,200	7,651,500	535,300
Benefits	4,854,962	3,339,900	3,673,300	333,400
Other Costs	28,535,958	40,617,300	39,426,200	(1,191,100)
Capital Outlay	61,949	3,772,500	4,161,400	388,900
Other Financing Uses	2,586,511	2,800,000	3,000,000	200,000
Fund Total	42,397,386	57,645,900	57,912,400	266,500

Fund Balance

Balance Type	2025 Actual	2026 Budget	2027 Proposed	Difference
Beginning of Year	80,569,622	79,690,243	78,476,643	(1,213,600)
Net Change	(879,379)	(1,213,600)	(1,136,900)	76,700
End of Year	79,690,243	78,476,643	77,339,743	(1,136,900)

City of Duluth Minnesota - 2027 Budget

Gas Fund

520

Employees

Budgeted FTEs	2025	2026	2027	Difference
Administrative Information Specialist	0.20	0.20	0.20	-
Chief Engineer - Utilities	0.40	0.40	0.40	-
City Engineer	0.15	0.15	0.15	-
Corrosion Technician II	1.00	1.00	-	(1.00)
Corrosion Technician III	-	-	1.00	1.00
Customer Service Coordinator	2.10	2.10	2.10	-
Director of Public Works & Utilities	0.20	0.20	0.20	-
Engineering Technician	1.40	1.80	0.90	(0.90)
Executive Assistant Confidential	0.40	0.40	0.40	-
Gas Operations Supervisor	2.00	1.00	1.00	-
GIS Technician	0.50	0.50	0.50	-
Graduate Engineer	-	0.20	0.65	0.45
Industrial Painter	1.40	1.40	1.40	-
Information Technician	0.20	0.20	0.20	-
Instrument Specialist	0.40	0.40	0.40	-
Instrument Technician	-	0.40	0.40	-
Manager, Customer Service	0.60	0.60	0.60	-
Manager, Utility Operations	0.25	0.25	0.25	-
Master Electrician -PW&U	0.20	0.20	0.20	-
Measurement Services Specialist	9.80	0.70	-	(0.70)
Pipeline Welder	2.40	3.20	3.20	-
Project Coordinator	3.00	2.00	2.00	-
Public Works and Utilities Analyst	0.40	0.40	0.40	-
Regulator Mechanic	5.40	5.40	5.40	-
Safety Coordinator	0.50	0.50	0.50	-
Senior Engineer	1.35	1.50	1.50	-
Senior Engineering Specialist	1.40	1.50	1.50	-
Senior Engineering Technician	4.20	4.65	5.10	0.45
Senior GIS Technician	0.25	0.25	0.25	-
Storekeeper	1.50	1.75	0.50	(1.25)
Utilities Information Specialist	6.90	6.80	5.80	(1.00)
Utility Accounts Receivable Specialist	1.20	1.20	1.20	-
Utility Customer Service Supervisor	0.40	0.40	0.40	-
Utility Info Systems Analyst	0.40	1.10	1.50	0.40
Utility Maintenance Worker	1.30	1.30	1.30	-
Utility Meter & Appliance Technician	-	20.00	20.80	0.80

City of Duluth Minnesota - 2027 Budget

Gas Fund

520

Gas Fund Budgeted FTEs Continued	2025	2026	2027	Difference
Utility Operations Leadworker	0.75	0.90	0.90	-
Utility Operations Supervisor	0.60	0.60	0.60	-
Utility Operator	1.95	3.80	4.00	0.20
Utility Operator Apprentice	3.75	3.20	2.50	(0.70)
Utility Paralegal	0.70	-	-	-
Utility Program Coordinator	-	1.00	1.00	-
Utility Programs Coordinator	0.40	0.40	0.40	-
Utility Services Dispatcher	3.00	3.00	3.00	-
Utility Services Specialist Apprentice	2.70	-	-	-
Utility Services Specialist Journeyman	9.00	0.90	-	(0.90)
Utility Services Supervisor	0.70	0.70	1.40	0.70
Warehouse Specialist	0.25	-	1.25	1.25
Fund Total	75.60	78.55	77.35	(1.20)

City of Duluth Minnesota - 2027 Budget

Gas Fund Estimated Budgetary Cash Balance

Operating Fund	2026 Budget	2027 Proposed
ESTIMATED UNRESTRICTED CASH AND DEBT SERVICE CASH	12,632,228	13,069,028
Total Estimated Income (Loss)	(1,213,600)	(1,136,900)
Other Sources: Depreciation and Amortization	1,650,400	1,617,600
Total Other Sources	1,650,400	1,617,600
ESTIMATED BUDGETARY YEAR END CASH BALANCE	13,069,028	13,549,728

City of Duluth Minnesota - 2027 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 2027. The major expense category is for contractual services and charges paid to Western Lake Superior Sanitary District (WLSSD), constituting 46% of total proposed expenses. Presented below is a summary of the major categories of revenues and expenses over a three year period.

Revenues

Revenue Type	2025 Actual	2026 Budget	2027 Proposed	Difference
Investment Income	60,081	-	-	-
Miscellaneous	110,235	300	300	-
Non-Operating Revenues	250,444	3,000	2,000	(1,000)
Operating Revenues	22,303,165	22,211,900	23,163,300	951,400
Fund Total	22,723,926	22,215,200	23,165,600	950,400

Expenditures

Expenditure Type	2025 Actual	2026 Budget	2027 Proposed	Difference
Salaries & Wages	2,640,763	2,978,600	3,265,800	287,200
Benefits	2,465,725	1,457,700	1,583,000	125,300
Other Costs	14,262,917	16,145,600	16,573,300	427,700
Capital Outlay	9,525	3,657,500	3,798,200	140,700
Debt Service	(128)	-	-	-
Fund Total	19,378,801	24,239,400	25,220,300	980,900

Fund Balance

Balance Type	2025 Actual	2026 Budget	2027 Proposed	Difference
Beginning of Year	113,018,251	116,363,376	114,339,176	(2,024,200)
Net Change	3,345,125	(2,024,200)	(2,054,700)	(30,500)
End of Year	116,363,376	114,339,176	112,284,476	(2,054,700)

City of Duluth Minnesota - 2027 Budget

Sewer Fund

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Employees

Budgeted FTEs	2025	2026	2027	Difference
Administrative Information Specialist	0.20	0.20	0.20	-
Chief Engineer - Utilities	0.20	0.20	0.20	-
City Engineer	0.15	0.15	0.15	-
Collection System Maintenance Worker	1.00	-	-	-
Director of Public Works & Utilities	0.20	0.20	0.20	-
Engineering Technician	0.80	0.80	0.40	(0.40)
Executive Assistant Confidential	0.15	0.15	0.15	-
GIS Technician	0.50	0.50	0.50	-
Graduate Engineer	-	0.20	0.40	0.20
Information Technician	0.20	0.20	0.20	-
Instrument Specialist	0.20	0.20	0.20	-
Instrument Technician	-	0.20	0.20	-
Manager, Customer Service	0.10	0.10	0.10	-
Manager, Utility Operations	0.25	0.25	0.25	-
Master Electrician -PW&U	0.20	0.20	0.20	-
Public Works and Utilities Analyst	0.40	0.40	0.40	-
Safety Coordinator	0.15	0.15	0.15	-
Senior Engineer	0.60	0.75	0.75	-
Senior Engineering Specialist	0.40	0.70	0.70	-
Senior Engineering Technician	3.15	2.25	2.45	0.20
Senior GIS Technician	0.25	0.25	0.25	-
Storekeeper	0.40	0.75	0.50	(0.25)
Utilities Information Specialist	3.10	2.70	2.90	0.20
Utility Accounts Receivable Specialist	0.60	0.60	0.60	-
Utility Customer Service Supervisor	0.20	0.20	0.20	-
Utility Info Systems Analyst	0.20	0.20	0.40	0.20
Utility Maintenance Worker	3.25	3.90	3.90	-
Utility Operations Leadworker	1.80	1.90	1.30	(0.60)
Utility Operations Supervisor	0.75	0.75	0.75	-
Utility Operator	5.10	4.75	5.70	0.95
Utility Operator Apprentice	3.00	2.65	2.00	(0.65)
Utility Paralegal	0.10	-	-	-
Utility Programs Coordinator	0.75	0.75	0.75	-
Utility Resources Specialist	3.00	3.00	3.00	-

City of Duluth Minnesota - 2027 Budget

Sewer Fund

530

Sewer Fund Budgeted FTEs Continued	2025	2026	2027	Difference
Utility Services Dispatcher	0.60	0.60	0.60	-
Warehouse Specialist	0.20	-	0.25	0.25
Water Conveyance Leadworker	0.80	0.60	0.60	-
Water Conveyance Specialist	2.40	1.80	1.80	-
Fund Total	35.35	33.20	33.30	0.10

City of Duluth Minnesota - 2027 Budget

Sewer Fund Estimated Budgetary Cash Balance

Operating Fund	2026 Budget	2027 Proposed
ESTIMATED UNRESTRICTED CASH AND DEBT SERVICE CASH	14,192,344	14,469,644
Total Estimated Income (Loss)	(2,024,200)	(2,054,700)
Other Sources: Depreciation and Amortization	2,301,500	2,183,700
Other Sources: Interest from Bond Discount	-	-
Total Other Sources	2,301,500	2,183,700
Other Uses: Bond Principal Payments	-	-
Other Uses: Infrastructure System Replacement Fund	-	-
Total Other Uses	-	-
ESTIMATED BUDGETARY YEAR END CASH BALANCE	14,469,644	14,598,644

City of Duluth Minnesota - 2027 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.

Revenues

Revenue Type	2025 Actual	2026 Budget	2027 Proposed	Difference
Investment Income	5,556	-	-	-
Operating Revenues	526,400	-	-	-
Fund Total	531,956	-	-	-

Expenditures

Expenditure Type	2025 Actual	2026 Budget	2027 Proposed	Difference
Other Costs	830,393	-	-	-

City of Duluth Minnesota - 2027 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.

Revenues

Revenue Type	2025 Actual	2026 Budget	2027 Proposed	Difference
Intergovernmental	403,586	10,000	-	(10,000)
Investment Income	49,465	-	-	-
Licenses and Permits	50,275	24,900	40,000	15,100
Miscellaneous	27,780	1,000	10,500	9,500
Non-Operating Revenues	40,868	1,000	-	(1,000)
Operating Revenues	9,669,070	10,484,700	10,963,800	479,100
Fund Total	10,241,045	10,521,600	11,014,300	492,700

Expenditures

Expenditure Type	2025 Actual	2026 Budget	2027 Proposed	Difference
Salaries & Wages	2,133,224	2,386,700	2,863,600	476,900
Benefits	1,326,993	1,077,900	1,266,000	188,100
Other Costs	2,004,319	3,691,700	4,081,300	389,600
Capital Outlay	57,759	7,429,500	4,545,900	(2,883,600)
Fund Total	5,522,295	14,585,800	12,756,800	(1,829,000)

Fund Balance

Balance Type	2025 Actual	2026 Budget	2027 Proposed	Difference
Beginning of Year	32,663,464	37,382,214	33,318,014	(4,064,200)
Net Change	4,718,750	(4,064,200)	(1,742,500)	2,321,700
End of Year	37,382,214	33,318,014	31,575,514	(1,742,500)

City of Duluth Minnesota - 2027 Budget

Stormwater Fund

535

Employees

Budgeted FTEs	2025	2026	2027	Difference
Administrative Information Specialist	0.20	0.20	0.20	-
Chief Engineer - Utilities	0.20	0.20	0.20	-
City Engineer	0.15	0.15	0.15	-
Director of Public Works & Utilities	0.20	0.20	0.20	-
Engineering Technician	1.00	0.60	0.30	(0.30)
Executive Assistant Confidential	0.15	0.15	0.15	-
GIS Technician	0.50	0.50	0.50	-
Graduate Engineer	-	0.10	0.25	0.15
Information Technician	0.20	1.20	0.20	(1.00)
Manager, Customer Service	0.05	0.05	0.05	-
Manager, Utility Operations	0.25	0.25	0.25	-
Public Works and Utilities Analyst	0.40	0.40	0.40	-
Safety Coordinator	0.15	0.15	0.15	-
Senior Engineer	1.90	1.25	1.25	-
Senior Engineering Specialist	0.40	0.70	0.70	-
Senior Engineering Technician	2.70	1.95	2.10	0.15
Senior GIS Technician	0.25	0.25	0.25	-
Storekeeper	0.40	0.45	0.30	(0.15)
Utilities Information Specialist	1.95	1.65	2.80	1.15
Utility Accounts Receivable Specialist	0.45	0.45	0.45	-
Utility Customer Service Supervisor	0.15	0.15	0.15	-
Utility Info Systems Analyst	0.15	0.15	0.30	0.15
Utility Maintenance Worker	3.90	3.25	3.25	-
Utility Operations Leadworker	1.05	0.65	1.25	0.60
Utility Operations Supervisor	0.60	0.60	0.60	-
Utility Operator	3.40	3.80	6.10	2.30
Utility Operator Apprentice	2.25	2.00	1.50	(0.50)
Utility Paralegal	0.05	-	-	-
Utility Programs Coordinator	2.45	2.45	2.45	-
Utility Resources Specialist	1.00	2.00	2.00	-
Utility Services Dispatcher	0.60	0.60	0.60	-
Warehouse Specialist	0.20	-	0.15	0.15
Fund Total	27.30	26.50	29.20	2.70

City of Duluth Minnesota - 2027 Budget

Stormwater Fund Estimated Budgetary Cash Balance

Operating Fund	2026 Budget	2027 Proposed
ESTIMATED UNRESTRICTED CASH AND DEBT SERVICE CASH	11,017,985	7,574,485
Total Estimated Income (Loss)	(4,064,200)	(1,742,500)
Other Sources: Depreciation and Amortization	620,700	701,100
Total Other Sources	620,700	701,100
ESTIMATED BUDGETARY YEAR END CASH BALANCE	7,574,485	6,533,085

City of Duluth Minnesota - 2027 Budget

Funds

Self-Insurance - Workers' Compensation
 Minnesota Paid Family Leave
 Self-Insurance - Liability
 Fleet Services

Internal Service Funds

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.

Revenues

Revenue Type	2025 Actual	2026 Budget	2027 Proposed	Difference
Intergovernmental	1,510,690	-	-	-
Investment Income	15,722	-	-	-
Miscellaneous	95,539	85,010	97,590	12,580
Operating Revenues	8,455,093	9,272,400	9,831,570	559,170
Total	10,077,043	9,357,410	9,929,160	571,750

Expenditures

Expenditure Type	2025 Actual	2026 Budget	2027 Proposed	Difference
Salaries & Wages	2,307,415	3,198,270	3,147,830	(50,440)
Benefits	658,871	752,100	807,700	55,600
Other Costs	4,966,648	5,562,240	6,096,790	534,550
Total	7,932,933	9,512,610	10,052,320	539,710

Fund Balance

Balance Type	2025 Actual	2026 Budget	2027 Proposed	Difference
Beginning of Year	1,303,907	3,448,017	3,292,817	(155,200)
Net Change	2,144,110	(155,200)	(123,160)	32,040
End of Year	3,448,017	3,292,817	3,169,657	(123,160)

City of Duluth Minnesota - 2027 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.

Revenues

Revenue Type	2025 Actual	2026 Budget	2027 Proposed	Difference
Intergovernmental	1,510,690	-	-	-
Miscellaneous	90,259	85,010	97,590	12,580
Operating Revenues	2,527,300	1,757,340	1,708,490	(48,850)
Fund Total	4,128,249	1,842,350	1,806,080	(36,270)

Expenditures

Expenditure Type	2025 Actual	2026 Budget	2027 Proposed	Difference
Salaries & Wages	988,087	923,670	793,330	(130,340)
Benefits	181,876	52,600	57,400	4,800
Other Costs	1,084,198	1,005,230	1,087,580	82,350
Fund Total	2,254,160	1,981,500	1,938,310	(43,190)

Fund Balance

Balance Type	2025 Actual	2026 Budget	2027 Proposed	Difference
Beginning of Year	1,539,780	3,413,868	3,274,718	(139,150)
Net Change	1,874,088	(139,150)	(132,230)	6,920
End of Year	3,413,868	3,274,718	3,142,488	(132,230)

Employees

Budgeted FTEs	2025	2026	2027	Difference
Safety & Training Officer	1.00	1.00	1.00	-

City of Duluth Minnesota - 2027 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.

Revenues

Revenue Type	2025 Actual	2026 Budget	2027 Proposed	Difference
Investment Income	15,722	-	-	-
Miscellaneous	2,625	-	-	-
Operating Revenues	722,682	949,860	944,180	(5,680)
Fund Total	741,029	949,860	944,180	(5,680)

Expenditures

Expenditure Type	2025 Actual	2026 Budget	2027 Proposed	Difference
Other Costs	859,788	968,010	970,210	2,200

Fund Balance

Balance Type	2025 Actual	2026 Budget	2027 Proposed	Difference
Beginning of Year	328,337	209,578	191,428	(18,150)
Net Change	(118,759)	(18,150)	(26,030)	(7,880)
End of Year	209,578	191,428	165,398	(26,030)

City of Duluth Minnesota - 2027 Budget

Minnesota Paid Leave

632

This Fund accounts for the collection and disbursement of resources associated with Minnesota's Paid Leave program. The fund receives payroll-based premiums from employers and employees that are used to finance wage-replacement benefits for eligible workers taking family or medical leave.

Revenues

Revenue Type	2025 Actual	2026 Budget	2027 Proposed	Difference
Operating Revenues	-	780,000	817,500	37,500

Expenditures

Expenditure Type	2025 Actual	2026 Budget	2027 Proposed	Difference
Salaries & Wages	-	780,000	817,500	37,500

Fund Balance

Balance Type	2025 Actual	2026 Budget	2027 Proposed	Difference
Beginning of Year	-	-	-	-
Net Change	-	-	-	-
End of Year	-	-	-	-

City of Duluth Minnesota - 2027 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.

Revenues

Revenue Type	2025 Actual	2026 Budget	2027 Proposed	Difference
Miscellaneous	2,655	-	-	-
Operating Revenues	5,205,111	5,785,200	6,361,400	576,200
Fund Total	5,207,766	5,785,200	6,361,400	576,200

Expenditures

Expenditure Type	2025 Actual	2026 Budget	2027 Proposed	Difference
Salaries & Wages	1,319,328	1,494,600	1,537,000	42,400
Benefits	476,995	699,500	750,300	50,800
Other Costs	3,022,662	3,589,000	4,039,000	450,000
Fund Total	4,818,985	5,783,100	6,326,300	543,200

Fund Balance

Balance Type	2025 Actual	2026 Budget	2027 Proposed	Difference
Beginning of Year	(564,210)	(175,429)	(173,329)	2,100
Net Change	388,781	2,100	35,100	33,000
End of Year	(175,429)	(173,329)	(138,229)	35,100

City of Duluth Minnesota - 2027 Budget

Fleet Services Continued

660

Employees

Budgeted FTEs	2025	2026	2027	Difference
Manager, Fleet Services	1.00	1.00	1.00	-
Service Center Supervisor	1.00	1.00	1.00	-
Budget & Operations Analyst	0.20	0.20	0.20	-
Fleet Services Leadworker	1.00	1.00	1.00	-
Heavy Equipment Mechanic	7.00	6.00	6.00	-
Welder	2.00	1.00	1.00	-
Industrial Equipment Technician	1.00	1.00	1.00	-
Fleet Services Inventory Technician II	1.00	1.00	1.00	-
Vehicle Repair Specialist	2.00	2.00	2.00	-
Vehicle Maintenance Technician	-	1.00	1.00	-
Fleet Services Coordinator	1.00	1.00	1.00	-
Fleet Services Inventory Technician I	1.00	1.00	1.00	-
Fund Total	18.20	17.20	17.20	-