

Regular Board Meeting

DECC Authority Board of Directors
Thursday, September 24, 2026

Duluth Entertainment Convention Center

AGENDA

DECC Authority Board of Directors

Regular Meeting
Thursday, September 24, 2026
Noon – 1:30 PM
Symphony Hall, 2nd level

MISSION

We host events, create experiences, and drive our regional economy.

VALUES

Hospitality | Entertainment | Community | Visionary | Stewardship

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MEETING AGENDA

I. Call to Order

II. Public Open Comment Period
   a. *Members of the public sign in and each receive 3 minutes to speak.*

III. Approval of Consent Agenda
   a. Agenda
   b. Minutes – June and August meeting
   c. July - Finance Statements

IV. Executive Director Report
   a. Update on Strategic Goals

V. Committee Reports
   a. Strategy
      i. Update
   b. Finance
      i. Update
   c. Governance
      i. Update

VI. Old Business

VII. New Business

a. Venue Re-Naming
b. Naming Rights – DECC Arena
c. Travel Policy Update

VIII. Other Business

a. Executive Director Annual Performance Review

IX. Adjournment

UPCOMING MEETINGS

The next regular business meeting is Thursday, October 29th, 2026, in the Senator Sam Solon Board Room location.

Duluth Entertainment Convention Center

DECC AUTHORITY BOARD OF DIRECTORS

MEETING MINUTES

June 25, 2026 Regular Meeting

MISSION

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VALUES

Hospitality | Entertainment | Community | Visionary | Stewardship

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Call to Order

Chair **Tony Sertich** called the meeting to order at **12:00 PM**. A quorum was present.

Board Members Present

Tony Sertich, Chair
Jason Vincent, Vice Chair
Maya Mattke, Treasurer
Carli Amatuzio, Secretary
Stephanie LaFleur
Pat Mullen
Shane Peterson
Kristi Schmidt

Board Members Absent

Zack Filipovich

DECC Staff Present

Dan Hartman
Amanda Denton
Lucie Amundsen

Others Present

Representatives from DLR Group (Master Plan Presentation)
Media representatives from the Duluth Monitor
Duluthian photographer covering a story on the DECC's 60th Anniversary

Others Absent

None

Public Open Comment Period

Chair Sertich reviewed the public comment sign-up sheet. No members of the public signed up to speak.

Approval of Consent Agenda

The consent agenda included:

1. June 25, 2026 Meeting Agenda
2. Minutes from the May 2026 Regular Board Meeting
3. March and April 2026 Financial Statements

Motion: To approve the Consent Agenda as presented.
Action: Motion carried unanimously.

Executive Director Report

Legislative and Capital Funding

- The DECC secured approximately **$4.9 million** in the State bonding bill following a three-year advocacy effort.
- Executive Director Dan Hartman thanked local and regional legislators, as well as board members, for their support.
- Funding will be used to replace aging steam pipes, addressing long-standing system failures and allowing heat to be shut off during summer months, improving safety and efficiency.
- Additional funding will support escalator and elevator improvements.

UMD Graduation and Tourism

- Staff highlighted UMD graduation as a significant tourism driver, drawing more than 14,000 visitors, including international travelers who typically stay longer and spend more locally.
- The DECC encouraged broader community recognition of graduation as a major tourism event.
- Staff proposed a post-graduation gathering on the Waterfront Plaza to welcome graduates and families.

Community Impact

- Cast members from the touring Broadway production of *The Music Man* met with local students who recently performed the same production.
- Five individuals were inducted into the Duluth Hall of Fame.

Property, Programming, and Upcoming Events

- The former Vista Fleet space remains available for lease.
- A Ferrari car show is planned for the Waterfront Plaza on a future Saturday date.
- A new shipwreck-themed exhibit featuring stories of wrecks near the Duluth piers is being launched.
- The DECC is partnering with Duluth Sister Cities on a Waterfront Plaza fundraising event featuring food and beverages representing each sister city.

- Staff continue testing cruise ship "watch party" events on the Plaza as a revenue opportunity.

Other: Master Plan Presentation

Representatives from **DLR Group** provided an overview of facility master planning.
Key points included:

- A master plan serves as a living strategic document that identifies organizational needs, priorities, and future investments.
- The process generally includes four phases beginning with discovery, stakeholder engagement, and assessment of existing conditions.
- Master planning typically addresses:
    - Facilities and infrastructure
    - Programming and operations
    - Guest experience
    - Waterfront and public spaces
    - Financial sustainability
    - Future growth opportunities
- Planning horizons generally extend 20 to 30 years.
- Typical project timelines range from 9 to 12 months, with more extensive studies potentially lasting up to 18 months.
- DLR Group recommended completing the upcoming Facility Condition Assessment (FCA) before issuing a Request for Proposals (RFP) for a master plan.

Board discussion included timing considerations, anticipated board turnover, consultant engagement approaches, return-on-investment measurement, and benchmarking against comparable facilities.

Venue Management School Report

Amanda Denton reported on completion of the first year of the two-year **IAVM Venue Management School** program.
Highlights included:

- Completion of 19 courses focused on venue industry best practices.
- Topics included risk management, food service operations, sustainability, and venue administration.
- Knowledge gained through the program has supported ongoing operational and contract review processes.
- Participation will continue during the program's second year.

Committee Reports

Strategy Committee

The Strategy Committee reported discussion consistent with the Executive Director's report, including:

- Strong recent booking activity.
- Strategic emphasis on larger-scale events over smaller ticketed performances.

Additional details pending confirmation.

Finance Committee

Finance Director Amanda Denton and Treasurer Maya Mattke presented the financial report.

March 2026 Financial Results

- Total current assets: approximately **$5.5 million**
- Total current liabilities: approximately **$2.7 million**
- Monthly net loss: approximately **$360,000**
- Loss was approximately **$300,000 unfavorable to budget**

Major events included:

- FIRST Robotics
- Motorhead Madness
- Minnesota State Archery Tournament
- UMD Men's and Women's Hockey Playoffs
- George Thorogood
- Brad Williams

April 2026 Financial Results

- Total current assets: approximately **$5.7 million**
- Total current liabilities: approximately **$3.0 million**
- Year-to-date retained earnings loss: approximately **$698,000**
- Monthly net loss: approximately **$135,000**
- Results were approximately **$269,000 below budget**

Major events included:

- Arrowhead Home Builders Show
- SME Annual Conference
- Special Operations Training Association Conference
- Upward Midwest

The Minnesota Children's Mental Health Conference was not held at the DECC in 2026.

Additional Financial Highlights

- Tourism tax collections from January through March were approximately **11% above budget**.
- Several smaller ticketed entertainment events generated losses.
- Staff continue shifting toward a strategy focused on larger events.

Forecast

- Based on current tourism tax performance, the year-end forecast projects an approximate **$500,000 net loss**, assuming budgeted performance through the remainder of the year.

Governance Committee

The Governance Committee reported plans to meet and discuss a venue naming policy.

8. 2025 Audit Report

Finance Director A. Denton presented the audit report from **Baker Tilly**.
Key findings included:

- No reportable deficiencies were identified.
- No financial statement findings were reported.
- One Minnesota legal compliance finding was noted involving retroactive compensation that was not authorized through a preexisting agreement or collective bargaining agreement.
- Excluding contributed capital, depreciation, and other non-cash adjustments, operating results exceeded budget by approximately **$750,000**.
- The DECC recorded an approximate **$1 million operating gain** for 2025.
- A Baker Tilly Reporting and Insights document was included in the board packet.

Old Business

No old business was discussed.

New Business

No new business was discussed.

Other Business

Board Member Recognition

The Board recognized and thanked the following departing board members for their years of service to the DECC:

- Peter Singler
- Zack Filipovich
- Laura Mullen

It was also noted that the Duluth City Council has interviewed prospective board appointees, with appointments expected in the coming weeks.
Recognition and gift details pending confirmation.

Adjournment

Chair Sertich adjourned the meeting at **1:00 PM**.

Upcoming Meetings

The next regular meeting of the Board of Directors will be held in **July 2026**; date to be confirmed.

Respectfully Submitted,
Carli Amatuzio, Secretary
DECC Board of Directors
Submitted by:

Tony Sertich, Chair	Carli Amatuzio, Secretary
Date	Date

DECC AUTHORITY BOARD OF DIRECTORS

MEETING MINUTES

August 27, 2026, Regular Meeting

MISSION

We host events, create experiences, and drive our regional economy.

VALUES

Hospitality | Entertainment | Community | Visionary | Stewardship

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CALL TO ORDER

A Regular Board Meeting was held on Thursday, August 26, 2026, in the Harbor Side Convention Center – Horizon Room location. Chair T. Sertich called the meeting to order at 12:00PM. A quorum of directors was present.

Note: a recorder was absent, so minutes are created via memory of staff present.

BOARD MEMBERS PRESENT

Tony Sertich, Chair
Jason Vincent, Vice Chair
Maya Mattke, Treasurer
Carli Amatuzio, Secretary
Matt Massman
Gerry Goldfarb
Kristi Schmidt
Stephanie LaFleur
Pat Mullen
Shane Peterson

DECC STAFF PRESENT

Dan Hartman
Amanda Denton
Lucie Amundsen

Public Open Comment Period

Chair **T. Sertich** reviewed the public open comment sign-up sheet. No members of the public signed up to provide comment.

Approval of Consent Agenda

Chair **T. Sertich** presented the Consent Agenda, which included:

- Meeting Agenda
- Finance Statements (May and June)

Motion: To approve the Consent Agenda.

Action: Motion approved unanimously by the Board.

Executive Director Report

International Association of Venue Managers (IAVM) Conference - Indianapolis

Executive Director **D. Hartman** shared key takeaways from the conference, including:

- Emerging trends and innovations in venue management, such as AI-assisted self-service concession stands.
- Industry data indicating that Generation Z consumes significantly less alcohol than previous generations.
- Observations from the Indianapolis entertainment district, highlighting operational and design concepts that may provide useful insights for future DECC and City of Duluth
- planning.

General Operations Update

Executive Director **D. Hartman** provided updates on recent events and operations:

- The **Weird Al** performance was successful and notable as it brought back a promoter who had not utilized the facility in many years.
- The DECC hosted its first **Ferrari event**, which was held on the newly developed Waterfront Plaza.
- The annual **Fourth Fest** achieved record attendance, exceeding 10,000 participants. Many attendees utilized the Waterfront Plaza viewing area.
- The annual **Dog Show** returned; however, rising hotel costs created challenges. Staff may need to explore room blocks in neighboring communities to retain the event in Duluth. Similar lodging concerns contributed to the relocation of **All Pints North** to Bemidji.
- The **Minnesota Monsters** concluded their season with the second-highest attendance in their league. While attendance remained strong compared to peers, moving games to AMSOIL Arena created challenges related to atmosphere and suite utilization.
- **Taco Fest** was well executed and positively received, though attendance remained below expectations. A high percentage of day-of ticket sales also created operational challenges for food preparation.
- The **Ian Munsick** concert, anticipated to be one of the summer's most profitable events, resulted in a significant loss due to attendance being approximately half of the break-even target. Staff attributed this largely to the artist's stronger fan base in western mountain states.
- The **Theory of a Deadman and Sevendust** concert performed well financially and demonstrated that audiences remain willing to attend indoor concerts during the summer months.
- **Concerts on the Ship** continue to perform exceptionally well, with most performances reaching capacity.
- **Excalibur Con** continues to grow annually and serves as an example of a successfully cultivated event that has developed into a significant revenue generator for both the DECC and the community.
- The **Alabama** concert concluded at approximately break-even financially, though attendance was lower than initially projected.

- The inaugural **Tattoo Fest** was successful, and promoters have expressed interest in returning next summer.
- **Flock ArtFest** attracted more than 7,500 attendees in its first year and successfully filled the void left by the cancellation of Art in Bayfront.

Strategic Planning and Facilities Work

- Executive Director **D. Hartman** reported that the Facilities Condition Assessment (FCA) RFP process had been completed and that a final contract recommendation from **Kraus Anderson** would be presented for Board consideration during New Business.

Committee Reports

Strategy Committee

The Strategy Committee met prior to the Board meeting and focused primarily on:

- Preparation of agenda items scheduled for Board consideration.
- Planning for the upcoming Board retreat.

Finance Committee

Finance Director **A. Denton** and Treasurer **M. Mattke** provided a financial update.

Key discussion points included:

- Due to a lack of large-scale entertainment events and the cancellation of several major conventions, the organization is currently projected to finish the year with an operating deficit.
- Current-year losses are expected to be offset through reserves generated from the strong financial performance of previous years.
- May financial results exceeded expectations due in part to the success of the GOP Convention.
- Executive Director **D. Hartman** cautioned that July financial performance is expected to be significantly weaker because of fewer events compared to prior years and the negative impact of wildfire smoke on numerous scheduled activities.

Governance Committee

The Governance Committee met and discussed:

- The potential development of a venue naming rights policy.

Old Business

No Old Business was discussed.

New Business

Kraus Anderson Facilities Condition Assessment Contract

Executive Director **D. Hartman** presented the recommended contract award for the Facilities Condition Assessment.

Discussion included:

- Kraus Anderson met all RFP requirements.
- The firm demonstrated a strong project team and proven track record.
- The proposal was competitively priced and came in below competing bids.

Motion: To approve the Facilities Condition Assessment contract with Kraus Anderson.

Action: Motion was seconded and approved unanimously by the Board.

Other Business

No additional business was brought before the Board.

Adjournment

Chair **T. Sertich** adjourned the meeting.

Upcoming Meetings

The next regular meeting of the Board of Directors will be held on **September 24, 2026**, in the **Symphony Hall Mezzanine Level**.

Submitted by:

Tony Sertich, Chair	Carli Amatuzio, Secretary
Date	Date

DULUTH ENTERTAINMENT AND CONVENTION CENTER AUTHORITY
BALANCE SHEET
July 31, 2026

Assets

Current Assets		
Operating cash	$	1,113,699
City pooled account		700,000
Accounts receivable		1,051,449
Accts Rec-Tourism Taxes		1,397,958
Leases Receivable		931,082
Inventory		188,422
Prepaid items		223,819
Total Current Assets	**$**	**5,606,429**
Noncurrent Assets		
Leases Receivable		7,693,657
Subscription Assets less Accum Amortization		0
Total Noncurrent Assets	**$**	**7,693,657**
Restricted Assets		
Ticket Office deposits		
Cash and cash equivalents	$	1,698,912
Employee flexible benefits plan		
Cash and cash equivalents		14,926
Debt reserve		0
Total Restricted Assets	**$**	**1,713,838**
Fixed Assets		
Fixed assets	$	154,165,200
Less allowance for depreciation		(93,265,790)
Fixed assets (net)	**$**	**60,899,410**
Deferred Outflow		
Deferred outflow of pension	$	709,221
Deferred other postemployment benefits		252,974
Total Deferred Outflow	**$**	**962,195**
Total Assets	**$**	**76,875,529**

Liabilities and Fund Equity

Liabilities		
Current Liabilities (payable from current assets)		
Accounts payable	$	938,073
Lease purchase payable		683,193
Accrued salaries payable		131,475
Accrued vacation payable		393,466
Deferred revenue		1,222,247
Interest payable		36,967
Software subscription liability		0
Total Current Liabilities (payable from current assets)	**$**	**3,405,421**
Current Liabilities (payable from restricted assets)		
Ticket Office deposits	$	1,243,529
Employee flexible benefits plan		657
Total Current Liabilities (payable from restricted assets)	**$**	**1,244,186**
Long-Term Liabilities		
Capital Lease	$	1,138,213
Net pension liability		1,868,652
Net other postemployment benefits		1,204,055
Subscription liability		0
Accrued Interest Payable		0
Total Long Term Liabilities	**$**	**4,210,920**
Total Liabilities	**$**	**8,860,527**
Deferred Inflow		
Deferred inflow of leases	$	7,820,190
Deferred inflow of other employ benefits		251,383
Deferred inflow of pension		1,429,111
Total Deferred Inflow	**$**	**9,500,684**
Fund Equity		
Contributions (net of accumulated amortization)	$	45,870,278
Prior period retained earnings		13,930,313
Current period retained earnings		(1,286,273)
Total Fund Equity	**$**	**58,514,318**
Total Liabilities and Fund Equity	**$**	**76,875,529**

DULUTH ENTERTAINMENT AND CONVENTION CENTER AUTHORITY

CONSOLIDATED MANAGEMENT SUMMARY

July-2026

(Summary)

	CURRENT MONTH					YEAR TO DATE				
	BUDGET	**ACTUAL**	**VARIANCE**	**VAR %**	**2025**	**BUDGET**	**ACTUAL**	**VARIANCE**	**VAR %**	**2025**
DEPARTMENT PROFIT / (LOSS):										
BUILDING SERVICES	(34,910)	(41,887)	(6,977)	-20%	(44,422)	622,100	498,516	(123,584)	-20%	564,975
PROPERTY MTNC	(318,939)	(350,631)	(31,692)	-10%	(306,003)	(2,306,063)	(2,461,605)	(155,542)	-7%	(2,217,774)
CONVENTIONS	(67,716)	(53,916)	13,800	20%	(29,815)	(328,072)	(333,308)	(5,236)	-2%	(185,885)
CATERING	(15,650)	(67,347)	(51,697)	-330%	(36,895)	699,798	672,169	(27,629)	-4%	768,854
CONCESSIONS	12,518	12,956	438	4%	(15,313)	389,191	306,804	(82,387)	-21%	283,214
ADMINISTRATIVE	(93,342)	(78,340)	15,002	16%	(15,161)	(676,012)	(492,495)	183,517	27%	(371,634)
IRVIN	103,221	48,703	(54,518)	-53%	99,429	115,109	(31,946)	(147,055)	-128%	102,363
ENTERTAINMENT	(3,070)	(134,791)	(131,721)	-4291%	8,992	(142,790)	(764,982)	(622,192)	-436%	(313,688)
PARKING	203,454	85,721	(117,733)	-58%	168,950	1,007,058	847,250	(159,808)	-16%	897,821
CRUISES	5,407	18,318	12,911	239%	3,647	15,533	36,840	21,307	137%	67,339
TOTAL OPERATING PROFIT / (LOSS):	**(209,027)**	**(561,215)**	**(352,188)**	**-168%**	**(166,590)**	**(604,148)**	**(1,722,757)**	**(1,118,609)**	**-185%**	**(404,415)**
NON-OPERATING REVENUES/(EXPENSES):										
CITY TOURISM TAXES	199,708	199,708	0	0%	180,272	1,397,956	1,397,958	2	0%	1,261,902
AMSOIL ARENA NAMING RIGHTS	16,667	16,667	0	0%	16,667	116,669	116,669	0	0%	116,669
AMSOIL ARENA BOND PAYMENTS	(99,281)	(99,281)	0	0%	(97,508)	(694,967)	(694,967)	0	0%	(682,556)
SUBTOTAL OPERATING PROFIT / (LOSS)	(91,933)	(444,121)	(352,188)	-383%	(67,160)	215,510	(903,097)	(1,118,607)	-519%	291,599
LESS: DEPRECIATION										
DEPRECIATION (NET)	(54,300)	(54,739)	(439)	-1%	(20,250)	(380,100)	(383,176)	(3,076)	-1%	(141,750)
NET CHANGE IN RETAINED EARNINGS	(146,233)	(498,860)	(352,627)	-241%	(87,410)	(164,590)	(1,286,273)	(1,121,683)	-682%	149,849

DULUTH ENTERTAINMENT AND CONVENTION CENTER AUTHORITY

CONSOLIDATED MANAGEMENT SUMMARY

July-2026

(Detail)

	CURRENT MONTH					YEAR TO DATE				
	BUDGET	**ACTUAL**	**VARIANCE**	**VAR %**	**2025**	**BUDGET**	**ACTUAL**	**VARIANCE**	**VAR %**	**2025**
REVENUES:										
BUILDING SERVICES	109,100	79,013	(30,088)	-28%	75,389	1,734,100	1,571,515	(162,585)	-9%	1,623,969
CONVENTIONS	16,600	11,358	(5,242)	0%	7,554	116,200	92,937	(23,263)	-20%	76,886
CATERING	85,300	47,812	(37,488)	-44%	58,100	2,253,000	2,115,666	(137,334)	-6%	2,085,898
CONCESSIONS	71,450	62,849	(8,601)	-12%	38,867	1,167,900	966,067	(201,833)	-17%	894,502
ADMINISTRATIVE	134,068	139,133	5,065	4%	170,552	932,578	949,849	17,271	2%	1,109,266
IRVIN	180,367	135,966	(44,401)	0%	174,060	351,901	264,857	(87,044)	-25%	324,277
ENTERTAINMENT	113,600	312,145	198,545	175%	98,281	519,200	825,456	306,256	59%	692,572
PARKING	236,250	114,653	(121,597)	-51%	199,254	1,188,700	1,018,178	(170,522)	-14%	1,061,254
CRUISES	31,800	29,613	(2,188)	0%	13,191	111,400	108,303	(3,097)	-3%	124,169
TOTAL OPERATING REVENUES	**978,535**	**932,541**	**(45,994)**	**-5%**	**835,248**	**8,374,979**	**7,912,827**	**(462,152)**	**-6%**	**7,992,794**
OPERATING EXPENSES:										
BUILDING SERVICES	144,010	120,900	23,110	16%	119,812	1,112,000	1,072,999	39,001	4%	1,058,994
PROPERTY MTNC	318,939	350,631	(31,692)	-10%	306,003	2,306,063	2,461,605	(155,542)	-7%	2,217,774
CONVENTIONS	84,316	65,275	19,041	23%	37,368	444,272	426,244	18,028	4%	262,771
CATERING	100,950	115,159	(14,209)	-14%	94,994	1,553,202	1,443,497	109,705	7%	1,317,044
CONCESSIONS	58,932	49,892	9,040	15%	54,180	778,709	659,264	119,446	15%	611,288
ADMINISTRATIVE	227,410	217,473	9,937	4%	185,713	1,608,590	1,442,344	166,246	10%	1,480,900
IRVIN	77,146	87,263	(10,117)	-13%	74,631	236,792	296,803	(60,011)	-25%	221,915
ENTERTAINMENT	116,670	446,936	(330,266)	-283%	89,289	661,990	1,590,438	(928,448)	-140%	1,006,260
PARKING	32,796	28,932	3,864	12%	30,304	181,642	170,928	10,714	6%	163,433
CRUISES	26,393	11,295	15,098	57%	9,544	95,867	71,463	24,404	25%	56,830
TOTAL OPERATING EXPENSES	**1,187,562**	**1,493,756**	**(306,194)**	**-26%**	**1,001,838**	**8,979,127**	**9,635,585**	**(656,458)**	**-7%**	**8,397,209**
OPERATING PROFIT/(LOSS)	(209,027)	(561,215)			(166,590)	(604,148)	(1,722,757)			(404,415)

Duluth Entertainment Convention Center Departmental Net Profit/(Loss) Year-End with July 2026 YTD Results														
Month	1571 Building Services	1572 Property Maint.	1573 Conventions	1574 Catering	1575 Concessions	1577 Admin	1578 Irvin	1579 Entertain.	1580 Parking	1581 Cruises	Non-Operating	Depreciation	Total	2026 Budget
Jan YTD Actual	(28,453)	(390,443)	(40,559)	77,028	61,724	(79,431)	(22,257)	(82,356)	84,770	(3,305)	117,094	(54,739)	(360,927)	(171,013)
Feb YTD Actual	132,887	(375,260)	(35,300)	282,853	156,803	(88,601)	(14,957)	(111,822)	159,060	(10,100)	117,094	(54,739)	157,918	113,834
Mar YTD Actual	49,959	(362,267)	(46,499)	22,827	20,723	(75,631)	(12,810)	(108,838)	92,871	(2,785)	117,094	(54,739)	(360,095)	(48,368)
Apr YTD Actual	179,160	(343,853)	(50,006)	106,857	6,579	(79,768)	(27,824)	(118,597)	134,705	(5,470)	117,094	(54,739)	(135,862)	133,950
May YTD Actual	211,338	(305,624)	(56,509)	260,551	31,805	(88,871)	(5,589)	(87,409)	156,923	(1,438)	117,094	(54,739)	177,532	(22,795)
Jun YTD Actual	(4,488)	(333,527)	(50,519)	(10,601)	16,214	(1,852)	2,787	(121,169)	133,200	41,621	117,094	(54,739)	(265,979)	(23,967)
Jul YTD Actual	(41,887)	(350,631)	(53,916)	(67,347)	12,956	(78,340)	48,703	(134,791)	85,721	18,318	117,094	(54,739)	(498,859)	(146,233)
August	(7,940)	(360,954)	(51,196)	43,750	9,953	(80,442)	118,421	(45,210)	128,954	6,407	117,094	(54,300)	(175,463)	(175,463)
September	98,930	(361,854)	(42,946)	136,428	1,233	(87,482)	19,451	(5,260)	136,264	(4,589)	117,094	(54,300)	(47,031)	(47,031)
October	200,120	(348,019)	(41,396)	226,990	110,698	(95,297)	503,291	(27,380)	164,144	(3,550)	117,094	(54,300)	752,395	752,395
November	29,670	(314,209)	(40,146)	139,750	87,368	(99,503)	(13,106)	(38,610)	130,124	-	117,094	(54,300)	(55,868)	(55,868)
December	12,770	(352,359)	(66,316)	55,402	(17,487)	(74,762)	(11,518)	(24,220)	156,304	(13,801)	117,094	(54,300)	(273,193)	(273,193)
Year End	**832,066**	**(4,199,000)**	**(575,308)**	**1,274,488**	**498,569**	**(929,980)**	**584,592**	**(905,662)**	**1,563,040**	**21,308**	**1,405,128**	**(654,673)**	**(1,085,432)**	**36,248**

(Jan - Jul) Actual Tourism Tax over/(short)	49,000
(Aug - Dec) Projected Tourism Tax over/(short):	97,000
Total w/ Tourism Tax Overage:	**(939,432)**

TRAVEL AND EXPENSE REIMBURSEMENT POLICY

GOVERNANCE

POLICY

Employees incurring expenses for work-related travel should incur the lowest reasonable expenses. Employees are required to use the DECC corporate credit card program for travel-related expenses as available. In circumstances where an employee does not have access to the DECC corporate credit card program, the employee may submit for reimbursement. Reimbursement is allowed only when reimbursement has not been, and will not be, received from other sources. If a circumstance arises that is not specifically covered in this Policy, the most conservative course of action should be taken.

DECC employees may incur reasonable and necessary expenses during approved work-related travel. It is the policy of the DECC to provide payment for approved expenses during work-related travel via the DECC corporate credit card program, or reimbursement as necessary.

PROCEDURE

AUTHORIZATION AND RESPONSIBILITY

Travel must be authorized by the employee's supervisor as stated below. Travelers should verify that planned travel is eligible to be expensed before making travel arrangements. If a traveler must submit for reimbursement, the traveler must submit a travel reimbursement form and appropriate supporting documentation within ten (10) business days of the trip.

An individual may not approve their own travel or reimbursement. The travel reimbursement form must be signed by the employee's supervisor. The form must also be signed by the Finance Director and Executive Director for reimbursement that totals $1,000.00 or more.

All travel authorizations must follow the DECC's purchasing policies.

PERSONAL FUNDS

Travelers should review expense and reimbursement guidelines before utilizing the DECC corporate credit card program or spending personal funds for business travel to determine if such expenses are approved. The DECC reserves the right to deny any expense or reimbursement of travel-related expenses for failure to comply with policies and procedures.

Travelers who use personal funds to facilitate travel arrangements will not be reimbursed until proper documentation is submitted.

VACATION IN CONJUNCTION WITH BUSINESS TRAVEL

In cases in which vacation time is added to a business trip, any cost variance in airfare, car rental or lodging must be clearly identified on the travel reimbursement form. The DECC will not prepay any

personal expenses with the intention of being "repaid" at a later time, nor will any personal expenses be reimbursed.

PERMISSABLE PREPAID TRAVEL EXPENSES

Before the travel occurs, The DECC may issue prepayments for airfare, rail transportation, rental vehicles, lodging, and conference registration fees. Applicable policies and methods of payments for these prepayments follow.

AIRFARE

Travelers are expected to obtain the lowest available airfare that reasonably meets business travel needs. Travelers are encouraged to book flights at least 30 days in advance to avoid premium airfare pricing. Coach class or economy tickets must be purchased for domestic or international flights with flight time totaling less than five consecutive hours (excludes layovers).

RAIL TRANSPORTATION

The DECC may prepay rail transportation provided that the cost does not exceed the cost of the least expensive airfare.

RENTAL VEHICLES

The DECC will pay for approved use of a rental vehicle. Employees are encouraged to use a rental car in lieu of requesting reimbursement for personal mileage in cases where a car rental does not exceed the cost of personal mileage reimbursement. Reference the section on reimbursements below this section.

CONFERENCE REGISTRATION FEES

Conference registration fees can be prepaid with a credit card, or with a request for payment form. Business-related banquets or meals that are considered part of the conference can be paid with the registration fees; however, such meals must be deducted from the traveler's per diem allowance.

LODGING

The DECC will prepay approved lodging fees. Reference the Lodging Reimbursement section for additional details.

REIMBURSEMENTS

Requests for reimbursements of travel-related expenses must be submitted on a travel reimbursement form. This form must be accompanied by supporting documentation.
These forms must be submitted to the Finance Director within ten (10) business days after the trip is completed. travel reimbursement forms not submitted within this time frame require exception approval from the Finance Director or Executive Director.

Reimbursement requests should only occur in instances where the traveler does not have access to the DECC's corporate credit card program.

AIRFARE

If the airfare was not prepaid by the DECC, an itemized airline receipt, an e-ticket receipt/statement or an internet receipt/statement is required. The receipt must show the method of payment and indicate that payment was made.

RAIL TRANSPORTATION
If rail transportation was not prepaid by the DECC, an itemized receipt, e-ticket receipt/statement or internet receipt/statement is required. The receipt must show the method of payment and indicate that payment was made.

AUTOMOBILE (PERSONAL MILEAGE)
A valid driver's license issued within the United States and personal automobile insurance are required for expenses to be reimbursed. Drivers should be aware of the extent of coverage (if any) provided by their automobile insurance company for travel that is business or not personal in nature.

The DECC follows Federal IRS mileage rates for mileage reimbursement, current rates can be accessed via this weblink: https://www.irs.gov/tax-professionals/standard-mileage-rates . For mileage calculation, begin and end the trip at the DECC facilities: 350 Harbor Drive Duluth, MN 55802. A printout of Google Maps, Map Quest, or another mileage calculator must be included for mileage reimbursement.

AUTOMOBILE (RENTAL CAR)
Reimbursement for a commercial rental vehicle as a primary mode of transportation is authorized only if the rental vehicle is more economical than any other type of transportation, or if the destination is not otherwise accessible. Vehicle rental at a destination city is reimbursable. Original receipts are required.

The DECC authorizes reimbursement for the most economic vehicle available. In certain circumstances which warrant their use, larger vehicles may be rented, with supervisory approval. The rental agreement must clearly show the date and the points of departure/arrival, as well as the total cost. Drivers must adhere to the rental requirements, and restrictions must be followed. Original receipts are required.

When vehicle rentals are necessary, the DECC encourages travelers to purchase collision damage waiver (CDW) and loss damage waiver (LDW) coverage. The DECC will reimburse the cost of CDW and LDW coverage; all other insurance reimbursements will be denied.

Drivers should be aware of the extent of coverage (if any) provided by theirautomobile insurance company for travel that is business or not personal in nature.

Travelers must comply with any and all rules of the rental car agency including but not limited to purchasing the appropriate amount of fuel before returning the vehicle to the rental agency to avoid service fees and more expensive fuel rates.

CONFERENCE REGISTRATION FEES
If the conference fee was not prepaid, the DECC will reimburse these fees, including business-related banquets or meals that are part of the conference registration. receipts to support the payment are required. If the conference does not provide a receipt, then a cancelled check, credit card slip/statement or documentation that the amount was paid is required for reimbursement.

LODGING
The cost of overnight lodging (room rate and tax only) will be reimbursed to the traveler if the authorized travel is 45 miles or more from the traveler's home or primary worksite. Exceptions to this restriction may be approved in writing by the Executive Director or by the Finance Director.

The DECC will reimburse lodging expenses at reasonable, single occupancy or standard business room rates up to 150% of the then current U.S. General Services Administration rate: https://www.gsa.gov/travel/plan-book/per-diem-rates. When the hotel or motel is the conference or convention site, reimbursement will be limited to the conference rate.

Only single room rates are authorized for payment or reimbursement unless the second party is representing the agency in an authorized capacity. If the lodging receipt shows more than a single occupancy, the single room rate must be noted. If reimbursement for more than the single room rate is requested, the name of the second person must be included.

MEALS
Per diem allowances are reimbursable for travel that is 45 miles or more from the traveler's home or primary worksite.

The DECC per diem rates are based on the then current U.S. General Services Administration Guidelines, which vary by city location: https://www.gsa.gov/travel/plan-book/per-diem-rates.
In addition to meals these rates include incidental expenses such as laundry, dry cleaning and service tips (e.g., housekeeping or porter tips). Incidental expenses, unless specifically cited in this policy, will not be reimbursed.

The meal & incidental expenses (M&IE) amount received on the first and last day of travel equals 75% of the M&IE total. For example, if the M&IE total for a destination is $80.00, on the first and last day of travel the allowed amount would be $60.00.

If a free meal is served on the plane, included in a conference registration fee, built into the standard, single hotel room rate, or replaced by a legitimate business meal; the per diem allowance for that meal may not be claimed.

~~Itemized receipts are required for per diem allowances.~~ Per diem allowances are reimbursed after the trip is completed.

Alcohol is not allowed to be purchased with DECC funds and is not considered a reimbursable expense.

Minnesota law recognizes the use of travel per diem allowances through Minn. Stat. §§ 43A.18 and 15.55.

MEALS – BUSINESS
Travelers are required to follow the DECC's policies when requesting reimbursement for business meals. ~~Itemized receipts are required.~~

Alcohol is not allowed to be purchased with DECC funds and is not considered a reimbursable expense.

BUSINESS EXPENSES
Business expenses, including but not limited to faxes, photocopies, Internet charges, data ports and business telephone calls incurred while on travel status, can be reimbursed. Itemized receipts are required.

PARKING
Receipts are required for parking fees (including airport parking). The lodging bill can be used as a receipt when charges are included as part of the overnight stay.

TELEPHONE CALLS
The costs of personal telephone calls are the responsibility of the individual.

TOLLS
Receipts are required for tolls.

MISCELLANEOUS TRANSPORTATION
Receipts are required for taxi, bus, subway, metro, ferry and other modes of transportation.

VISA, PASSPORT, OR IMMUNIZATION FEES
If these items are required for international travel, their reimbursement is left to the discretion of your supervisor. If approved by the designated authority, itemized receipts are required.

NON-REIMBURSEABLE TRAVEL EXPENSES

The following items that may be associated with business travel will not be reimbursed by the DECC:

- Airline club memberships.
- Airline upgrades.
- Business class for domestic flights or first class for all flights.
- Childcare, babysitting, house-sitting, or pet-sitting/kennel charges.
- Commuting between home and the primary work location.
- Costs incurred by traveler's failure to cancel travel or hotel reservations in a timely fashion.
- Evening or formal wear expenses.
- Haircuts and personal grooming.
- Laundry and dry cleaning.
- Passports, vaccinations and visas when not required as a specific and necessary condition of the travel assignment.
- Personal entertainment expenses, including in-flight movies, headsets, health club facilities, hotel pay-per-view movies, in-theater movies, social activities and related incidental costs.
- Travel accident insurance premiums or purchase of additional travel insurance.
- Other expenses not directly related to the business travel.

TRAVEL FOR NON-EMPLOYEES

Additional costs for travel, lodging, meal or other travel expenses for spouses or other family members will not be reimbursed unless the individual has a bona fide company purpose for engaging in the travel or attending the event. Such travel is generally limited to senior management and should occur infrequently.

PURPOSE

The purpose of this policy is to outline procedures for travel and expense prepayment or reimbursement.

RELATED INFORMATION

Include related policies, links, etc. Delete this section if it is not relevant.

- Procurement and Purchasing Policy
- Travel and Expense Reimbursement Policy Expense Report Form
- Purchase Order Form

HISTORY

Effective: January 1, 2025
Initial Approval: January 25, 1993
Revision History: January 25, 1993; January 29, 2008; February 6, 2023; November 25, 2024; September 15, 2026
Approved by: December 12, 2024, by DECC Authority Board

Signed by:

Name, Title

Date