

**Committee of the Whole**  
Duluth Public Schools, ISD 709  
Agenda  
Wednesday, January 17, 2018  
District Services Center  
709 Portia Johnson Dr.  
Duluth, MN 55811  
4:15 PM

1. **Call to Order**
2. **Roll Call**
3. **Fiscal Year 2019 Budget Review**
4. **Adjournment**

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# **ISD 709 – Duluth Public Schools**

## **Sources of Revenue by Fund**

**FY 2017**

**January 18, 2018**

## Fund 01 -- General Fund

Sources of Revenue	FY 17 Calculated Amt	Revenue Determination	Restricted/ Unrestricted	Source
Property Tax Levy	11,781,940.04	Various (see separate attachment for detail on the various GF property tax components)	Various (see separate attachment)	Local
County Apportionment	608,855.18	Miscellaneous local revenues collected by counties and distributed to schools. General Education Aid is reduced to an amount equal to this distribution.	Unrestricted	Local
Miscellaneous Local Taxes	137,483.01	Local taxes distributed to the school district	Unrestricted	Local
Tuition/Reimburse-MN Schl Dist	1,578,061.53	Tuition reimbursement received from other MN school districts for students receiving services from Duluth Public Schools	Unrestricted	Other
Education Revenue (Out of State)	28,016.00	Out of State Tuition Reimbursements	Unrestricted	Other
Out-of-State Nonschl Revenue	-1,514.92	Correction of internation student tuition	Unrestricted	Other
Fees from Patrons	318,454.71	Activity participation fees	Unrestricted	Other
Admission Revenue	2,136.00	Share of hockey gate receipts	Unrestricted	Other
Medical Assistance Revenue	635,720.29	Medicaid reimbursement for eligible services provided to students	Restricted	Other
Interest Revenue	107,589.63	Interest paid for monies on deposit	Unrestricted	Other
Gifts & Bequests	5,044.70	Donations received	Restricted	Other
Miscellaneous Revenue Local	617,671.32	Reimbursement for various expenses	Unrestricted	Other
Salary Reimbursements	1,303.28	Salary reimbursement received	Unrestricted	Other
Bad Debt Recoveries	5,176.57	Payments resulting from collection efforts	Unrestricted	Other
Endowment Aid	287,487.57	School Trust Land Endowment	Unrestricted	State
General Education Aid	59,387,068.49	Amounts calculated according to the state General Education Aid funding calculation	Some restrictions	State
Literacy Incentive Aid	473,870.29	Funding generated according to a calculation that takes into account the number of elementary students meeting MCA proficiency standards	Unrestricted	State

Sources of Revenue	FY 17 Calculated Amt	Revenue Determination	Restricted/ Unrestricted	Source
Shared Time	13,918.32	Funding generated through a proportionate share of General Education aid for nonpublic school students who enroll in a public school program for part of the school day.	Unrestricted	State
Abatement Aid	4,337.05	Payments to the School District to offset the cost of property abatements	Unrestricted	State
Disparity Reduction Aid	319,430.42	Funding is provided for property tax relief to taxing areas with relatively high tax rates	Unrestricted	State
Homestead/Agr Mkt Value Credit	368.50	State payment to compensate for tax credits received by eligible property owners	Unrestricted	State
Other Property Tax Credits	1,691.13	State payment to compensate for tax credits received by eligible property owners	Unrestricted	State
State Aids and Grants	1,436,794.96	Indian Education, Integration, E-rate grants	Restricted	State
Special Education State Aid	9,038,821.63	Multiple state formulas are utilized to arrive at a school district's state special education state aid. At present, Duluth Public Schools' funding is set according to a "hold harmless" provision that is tied to the funding level generated through a prior funding formula.	Restricted	State
Revenue-Other State Sources	43,801.58	Funding determination not available at this time	Restricted -- Perpich Grant	State
Misc Revenue-MN Dept of Education	253,882.84	Full Service Community Sch Grant, and various other state grants	Restricted	State
Federal Aids&Grants (Pass through MDE)	6,333,004.93	Various federal grants	Restricted	Federal
Federal Aids& Grants-Through Other	57,485.96	Funding determination not available at this time	Restricted -- Grant funds for Special Education and Indian Ed	Federal
Federal Aids&Grants (Direct)	133,954.05	Funding determination not available at this time	Restricted -- Title VII (Indian Education)	Federal

## Fund 2 -- School Food &amp; Nutrition

Revenue Source	FY 17 Actual Revenue	Revenue Determination	Restricted/ Unrestricted	
Gifts & Bequests	14,039.57	Cash donations received	Restricted for School Food & Nutrition purposes	Local
Miscellaneous Revenue Local	702.70	Bad Debt Recovery	Restricted for School Food & Nutrition purposes	Local
Bad Debt Recoveries	6,229.75	Payments resulting from collection efforts	Restricted for School Food & Nutrition purposes	Local
State Aids and Grants	217,924.56	State reimbursement for meals served to students as part of the School Lunch and Breakfast programs	Restricted for School Food & Nutrition purposes	State
Federal Lunch Program	326,383.46	Federal reimbursement for meals served to students as part the School Lunch Program	Restricted for School Food & Nutrition purposes	Federal
Needy Child Program	1,204,051.30	Federal reimbursement for meals served to students as part the School Lunch Program	Restricted for School Food & Nutrition purposes	Federal
Commodity Cash Rebate Program	2,307.21	Federal cash payments in lieu of commodities	Restricted for School Food & Nutrition purposes	Federal
Commodity Allowance	273,783.16	Federal funding support for the purchase of government food and produce commodities	Restricted for School Food & Nutrition purposes	Federal
School Breakfast	496,230.42	Federal reimbursement for meals served to students as part of the School Breakfast Program	Restricted for School Food & Nutrition purposes	Federal

Revenue Source	FY 17 Actual Revenue	Revenue Determination	Restricted/ Unrestricted	
Summer Food Service Program	228,559.96	Federal reimbursement for meals served to students as part of the Summer Food Service Program.	Restricted for School Food & Nutrition purposes	Federal
Food Service Sales to Pupils	1,100,485.49	Payments made on behalf of students who receive meals as part of the School Lunch and Breakfast Programs	Restricted for School Food & Nutrition purposes	Local
Food Service Sales to Adults	37,597.40	Payments from adults who receive meals provided as part of the School Lunch and Breakfast Programs	Restricted for School Food & Nutrition purposes	Local
Special Function Food Sales	122,728.06	Payments for meals provided for student groups, and/or activities unrelated to the School Lunch and Breakfast Programs	Restricted for School Food & Nutrition purposes	Local

## Fund 3 -- School Transportation

Revenue Source	FY 17 Actual Revenue	Revenue Determination	Restricted/ Unrestricted	Source
Miscellaneous Revenue Local	3,360.00	Miscellaneous reimbursements for bus service	Unrestricted	Local
General Education Aid	3,261,889.81	Calculated as .0466 of basic formula funding	Unrestricted	State
State Aids and Grants	213,146.73	Aid for Non Public Transportation	Unrestricted	State
Special Education State Aid	2,368,578.74	Based on special student transportation costs	Unrestricted	State
Insurance Recovery	84,687.72	Insurance payments received for property damage claims	Unrestricted	Other

## Fund 4 -- Community Service

Revenue Source	FY 17 Actual Revenue	Revenue Determination	Restricted/ Unrestricted	Source
Property Tax Levy/Basic Comm Ed	653,743.40	Levy calculated based on total population of the community	Restricted for Community Services purposes	Local
Property Tax Levy/Early Child Family	242,545.58	Levy based on a state mandated tax rate	Restricted for Community Services purposes	Local
Property Tax Levy/Home Visiting	8,331.20	Levy calculated as \$1.60 per estimated community population under age 5	Restricted for Community Services purposes	Local
Property Tax Levy/Adults w/Disabilities	30,000.00	Levy calculation	Restricted for Community Services purposes	Local
Property Tax Levy/School-Age Care	90,000.00	Levy calculation	Restricted for Community Services purposes	Local
Miscellaneous Local Taxes	524.78	Local taxes	Restricted for Community Services purposes	Local
Tuition/Reimburse-MN Schl Dist	27,040.00	GED Fees	Restricted for Community Services purposes	Other
Fees from Patrons	1,748,249.45	Fees collected for KeyZone, community education courses, driver's education classes, etc.	Restricted for Community Services purposes	Other
Youth Enrichment Fees	4,384.75	Fees collected	Restricted for Community Services purposes	Other

Revenue Source	FY 17 Actual Revenue	Revenue Determination	Restricted/ Unrestricted	Source
Rent	40,683.00	Rent payments for use of school properties	Restricted for Community Services purposes	Other
Miscellaneous Revenue Local	108,390.96	Miscellaneous reimbursements for services such as Adult Basic Education and KeyZone	Restricted for Community Services purposes	Other
Bad Debt Recoveries	5,411.27	Payments resulting from collection efforts	Restricted for Community Services purposes	Other
Abatement Aid	1,468.29	Payments to the School District to offset the cost of property abatements	Restricted for Community Services purposes	State
Disparity Reduction Aid	75,361.60	Funding is provided for property tax relief to taxing areas with relatively high tax rates	Restricted for Community Services purposes	State
Homestead/Agr Mkt Value Credit	86.94	State payment to compensate for tax credits received by eligible property owners	Restricted for Community Services purposes	State
Other Property Tax Credits	419.73	State payment to compensate for tax credits received by eligible property owners	Restricted for Community Services purposes	State
State Aids and Grants	1,690,767.95	Adult Basic Education, ECFE, School Readiness, Adults w/Disabilities, Pathways, and PreSchool Screening	Restricted for Community Services purposes	State
Nonpublic Aid	285,100.63	Based on eligible nonpublic expenses	Restricted for Community Services purposes	State
Misc Revenue-MN Dept of Education	499,203.00	State Head Start program	Restricted for Community Services purposes	State
Federal Aids&Grants (Pass through MDE)	22,513.07	Federal Adult Basic Education	Restricted for Community Services purposes	Federal

Revenue Source	FY 17 Actual Revenue	Revenue Determination	Restricted/ Unrestricted	Source
Misc Federal Aid-Direct	1,945,281.13	Federal Head Start program	Restricted for Community Services purposes	Federal

## Fund 5 -- Operating Capital

Revenue Source	FY 17 Actual Revenue	Revenue Determination	Restricted/ Unrestricted	Source
Property Tax Levy	1,065,594.10	Aid Funding based on APU ratio to ANTC times 39%	Restricted	Local
Property Tax Levy	1,386,557.00	Funding for LTFM projects	Restricted	Local
Interest Revenue	18.33	Interest paid on monies on deposit	Restricted	Other
Rent	17,604.71	Space rental from other agencies	Restricted	Other
Miscellaneous Revenue Local	13,094.21	Energy rebates	Restricted	Other
General Education Aid	932,241.91	Calculated on formula based on age of buildings and usage less cap for levy	Restricted	State
Sale of Real Property	1,001.00	Proceeds from sale of property parcels	Restricted	Other
Judgments Recovery	97.21	Judgments paid	Restricted	Other
Permanent Transfers In	3,370,935.00	Transfer from General Fund (01)	Restricted	Other

## Fund 7 -- Debt Service

Revenue Source	FY 17 Actual Revenue	Revenue Determination	Restricted/ Unrestricted	Source
Property Tax Levy	18,397,709.15	Based on general debt payments plus 5%	Restricted	Local
Miscellaneous Local Taxes	9,601.04	Local taxes distributed to the School District	Restricted	Local
Disparity Reduction Aid	1,463,502.98	Funding is provided for property tax relief to taxing areas with relatively high tax rates	Restricted	State
Homestead/Agr Mkt Value Credit	1,688.36	State payment to compensate for tax credits received by eligible property owners	Restricted	State
Other Property Tax Credits	8,150.98	State payment to compensate for tax credits received by eligible property owners	Restricted	State
Long Term Fac Maint	753,751.73	Based on LTFM debt service payments	Restricted	State
Misc Federal Aid-Direct	932,075.48	Build America Bonds interest rebate	Restricted	Federal

Note: During FY 17, bond proceeds totaling \$94,126,782.05 was held by the School District in escrow. For the purposes of describing the sources of revenue available to the School District to support district budgets, this "revenue" will not be taken into account. These monies are only available for the purpose of paying off the principal owed for bonds which are called. Interest earnings of approximately \$567,000 generated from the bond proceeds is also held in escrow, and is not included in this analysis.

## FY 2017 General Education Aid

General Education Aid	FY 17 Calculated Amt	Revenue Determination	Restricted/ Unrestricted
Basic	53,424,727.93	Calculated as a specified Formula allowance multiplied by Adjusted PU. FY 17 formula allowance = \$6,067 (FY 18=\$6,188; FY 19=\$6,312)	Unrestricted
Declining Revenue	138,771.70	Calculated as 28% of the formula allowance multiplied by the difference between the current year Adjusted PU and the prior year count	Unrestricted
Pension Adj	318,945.71		
Gifted & Talented	114,475.27	Calculated as \$13 multiplied by Adjusted PU	Restricted
Extended Time	376,662.37	\$5,117 multiplied by the extended time Adjusted PU	Restricted
Basic Skills	7,457,130.26	This funding category consists primarily of Compensatory Education revenue, but also includes English Learner (EL) revenue	Restricted
Transportation Sparsity	672,762.36	Revenue directed to school districts with a relatively low ratio of students to the square mile area of the district. Formula	Unrestricted
Operating Capital	932,878.61	State aid and levy for operating capital calculation incorporates number of students and average building age. Funds generated through a property tax levy and state equalization aid	Restricted
Referendum Aid	973,689.02	This funding represents state equalization aid for the school district's referendum operating levy.	Unrestricted

\*\*\*\*\* AID, LEVY AND REVENUE SUMMARY BY FUNDING COMPONENT \*\*\*\*\*

GENERAL ED REVENUE:	AID	LEVY	TOTAL	PER APU	PER ADJ ADM	
A. BASIC	53,424,727.93		53,424,727.93		6,622.77	ADJUSTED PUPIL
B. DECLINING REVENUE	138,771.70		138,771.70		17.20	UNITS:
C. PENSION ADJ	318,945.71		318,945.71	15.76	39.54	8,805.79
D. GIFTED & TALENTED	114,475.27		114,475.27	36.22	14.19	
E. EXTENDED TIME	376,662.37		376,662.37	13.00	46.69	ADJUSTED
F. BASIC SKILLS	7,457,130.26		7,457,130.26	42.77	924.42	YEAR ADM:
G. SMALL SCHOOLS				846.84		8,066.82
H. SPARSITY						
I. TRANSPORT SPARSITY	672,762.36		672,762.36	76.40	83.40	
J. A THROUGH I	62,289,420.72	214,054.88	62,503,475.60	7,098.00	7,748.22	
K. OPER CAPITAL	932,878.61	989,753.84	1,922,632.45	218.34	238.34	
L. LOCAL OPTIONAL		3,733,654.96	3,733,654.96	424.00	462.84	
L. EQUITY		440,289.50	440,289.50	50.00	54.58	
M. TRANSITION		427,785.28	427,785.28	48.58	53.03	
N. J THROUGH K	63,222,299.33	5,805,538.46	69,027,837.79	7,838.91	8,557.01	
O. REFERENDUM	973,689.02	2,300,127.59	3,273,816.61	371.78	405.84	
P. N+O	64,195,988.35	8,105,666.05	72,301,654.40	8,210.69	8,962.84	
Q. ALT ATT ADJ	14,560.80-		14,560.80-	1.65-	1.81-	
R. VPK PRO AID ADJ						
S. TOTAL REV=P+Q+R	64,181,427.55	8,105,666.05	72,287,093.60	8,209.04	8,961.04	

NON-GENERAL ED REV:

T. ALT TEACHER COMP						
U. COMP REV PILOT PROJ						
V. ENDOWMENT (FULL YR)	287,487.57		287,487.57	32.65	35.64	
W. TACONITE NET RECEIPTS						

\*\*\*\*\* AID ENTITLEMENTS ON IDEAS \*\*\*\*\* REVENUE-NEUTRAL ADJUSTMENTS \*\*\*\*\*

	ANNUAL AID ENTITLEMENT	PRORATED AID ENTITLEMENT	ANNUAL UFARS REVENUE		AID ADJUSTMENT	LEVY ADJUSTMENT	CORRESPONDING RECEIPTS
A. GENERAL ED	64,195,988.35	64,181,427.55	64,181,427.55	CNTY APPORT	608,855.18-		608,855.18
B. Q COMP							
B. ENDOWMENT	287,487.57	287,487.57	287,487.57				
C. TOTAL	64,483,475.92	64,468,915.12	64,468,915.12				

\*\*\*\*\* DETAIL FOR UFARS REPORTING \*\*\*\*\*

AID ENTITLEMENT:				***** REVENUE RESTRICTIONS *****			
GEN EDUC SRC 211 = (317) =	63,572,572.37			BASIC SKILLS			
CNTY APPORT SRC 010 = (321) =	608,855.18-			COMPENSATORY = (54) =	7,430,870.10		
SUBTOTAL AID:		64,181,427.55		EL = (57) =	25,900.16		
				EL CONCENTRATION = (62) =	360.00		
TOTAL LEVY SRC 001 = (315):		8,105,666.05		TOTAL BASIC SKILLS		7,457,130.26	
				GIFTED & TALENTED = (51) =		114,475.27	
TOTAL REVENUE = (314):		72,287,093.60		OPERATING CAPITAL = (191) =		1,922,632.45	
				ALT TEACHER COMPENSATION = (335) =			
				LEARNING & DEVELOPMENT = (348) =		1,834,989.86	
				STAFF DEVELOPMENT = (349) =		1,068,203.34	

\*\*\*\*\* THE AID SHOWN ON THIS REPORT WILL BE PAID THROUGH THE MDE'S IDEAS SYSTEM. QUESTIONS ABOUT GENERAL EDUCATION REVENUES SHOULD BE DIRECTED TO JON VANOEVEREN AT (651) 582-8375 OR MICHAEL SCHWARTZ AT (651) 582-8399. \*\*\*\*\*

## FY 2017 General Fund Levies

General Fund Levies	FY 17 Calculated Amt	Revenue Determination	Restricted/ Unrestricted
Local Optional Allowance	3,733,654.96	\$424 multiplied by Adjusted PU	Unrestricted
Referendum	2,300,127.59	Total referendum funding is calculated as \$371.78 multiplied by Adjusted PU. Total funding is generated through a local property tax levy and state equalization aid.	Unrestricted
Equity Aid	440,289.50	Calculated as \$50 x Adj PU	Unrestricted
Transition Aid	427,785.28	Calculated as \$48.49 x Adj PU	Unrestricted
Operating Capital	989,753.84	State aid and levy for operating capital calculation incorporates number of students and average building age	Restricted
Achievement & Integration	486,677.39	State aid and levy for Achievement & Integration calculation incorporates number of students and ratio of number of students of color to total enrollment	Restricted
Reemployment Insurance	414,987.00	Levy based on estimated expenditures	Unrestricted
Safe Schools	322,207.20	\$36 per Adj PU	Restricted
Career & Technical	262,185.24	35% of approved expenditures	Restricted
Annual Other Postemployment Benefits	622,287.00		Unrestricted
Long Term Facilities Maint	1,386,557.00	Levy based on approved LTFM plan	Restricted
Building/Land Lease	393,514.00	Levy for leases	Unrestricted
Tree Growth	1,914.04	Special levy to replace loss of revenue paid for forested properties which was phased out in 2001	Unrestricted

I. COMPUTATION OF 2015 PAYABLE 2016 LEVY LIMITATION BY FUND (BEFORE COUNTY AUDITOR ADJUSTMENTS):

FUND	INITIAL LEVY LIMITATION	LIMITATION ADJUSTMENTS	ABATEMENT ADJUSTMENTS	OFFSET ADJUSTMENTS	TACONITE ADJUSTMENT	MAXIMUM LEVY LIMITATION
GEN-RMV VOTER-EXEMP	2,771,300.34	445,819.47	N/A			3,217,119.81
GEN-RMV OTHER-EXEMP	4,676,389.99	5,961.21-	N/A			4,670,428.78
GEN-NTC VOTER-EXEMP			N/A			
GEN-NTC OTHER-GENED	214,054.88	N/A	N/A	N/A	N/A	214,054.88
GEN-NTC OTHER-EXEMP	4,957,252.29	665,767.14-	124.50-			4,291,360.65
TOTAL GENERAL	12,618,997.50	225,908.88-	124.50-			12,392,964.12
COM SERV-EXEMP	1,024,620.18	4,076.12-	36.60-			1,020,507.46
DEBT-VOTER-NONEXEMP						
DEBT-OTHER-NONEXEMP	20,032,062.36	118,294.57-	2,307.51			19,916,075.30
TOTAL DEBT SERV	20,032,062.36	118,294.57-	2,307.51			19,916,075.30
OPEB-VOTER-NONEXEMP						
OPEB-OTHER-NONEXEMP						
TOTAL OPEB/PENSION						
TOTAL	33,675,680.04	348,279.57-	2,146.41			33,329,546.88

II. COMPARISON OF 2014 PAYABLE 2015 LEVY LIMITATION WITH 2015 PAYABLE 2016 LEVY LIMITATION (BEFORE COUNTY AUDITOR ADJUSTMENTS):

FUND	2014 PAY 2015 LIMITATION	2015 PAY 2016 LIMITATION	INCREASE (DECREASE)	PERCENT CHANGE
GENERAL	11,357,878.89	12,392,964.12	1,035,085.23	9.11
COMMUNITY SERVICE	1,054,559.11	1,020,507.46	34,051.65-	3.23-
GENERAL DEBT SERVICE	20,566,042.86	19,916,075.30	649,967.56-	3.16-
OPEB DEBT SERVICE				
TOTAL	32,978,480.86	33,329,546.88	351,066.02	1.06

III. COMPARISON OF 2014 PAYABLE 2015 CERTIFIED LEVY PLUS COUNTY AUDITOR ADJUSTMENTS WITH 2015 PAYABLE 2016 CERTIFIED LEVY PLUS COUNTY AUDITOR ADJUSTMENTS:

FUND	2014 PAY 2015 CERTIFIED LEVY + ADJUSTMENTS	2015 PAY 2016 CERTIFIED LEVY + ADJUSTMENTS	INCREASE (DECREASE)	PERCENT CHANGE
GENERAL	11,232,878.89	12,212,964.12	980,085.23	8.73
COMMUNITY SERVICE	1,054,559.11	1,020,507.46	34,051.65-	3.23-
GENERAL DEBT SERVICE	20,566,042.86	19,916,075.30	649,967.56-	3.16-
OPEB DEBT SERVICE				
TOTAL AFTER ADJUSTMENTS	32,853,480.86	33,149,546.88	296,066.02	.90

LINE #	LIMITATION COMPONENTS	2014 PAY 2015 LIMITATION	2014 PAY 2015 CERTIFIED LEVY	2015 PAY 2016 LIMITATION	2015 PAY 2016 PROPOSED LEVY	2015 PAY 2016 CERTIFIED LEVY NOTES
GENERAL NET TAX CAPACITY OTHER JOBZ EXEMPT:						
INITIAL LEVIES:						
(238)	OPERATING CAPITAL	1,059,032.50	1,059,032.50	1,066,923.42	1,066,923.42	1,066,923.42 *2
(337)	ALT TEACHER COMP (Q COMP)					*3
(356)	ACHIEVEMENT & INTEGRATION	486,660.41	486,660.41	486,677.39	486,677.39	486,677.39 *4
(360)	REEMPLOYMENT INS	357,318.34	232,318.34	414,987.00	414,987.00	234,987.00
(362)	SAFE SCHOOLS	324,813.60	324,813.60	322,207.20	322,207.20	322,207.20
(365)	SAFE SCHOOLS INTERMEDIATE					
(368)	JUDGMENT					*5
(370)	ICE ARENA					
(382)	FY 2016 CAREER TECHNICAL	255,170.79	255,170.79	262,185.24	262,185.24	262,185.24
(386)	ANNUAL OTHER POSTEMPLOYMENT BENEFITS (OPEB)	595,141.00	595,141.00	622,287.00	622,287.00	622,287.00
(1189)	HEALTH & SAFETY			N/A	N/A	N/A
	ALTERNATIVE FACILITIES	1,018,493.36	1,018,493.36	N/A	N/A	N/A
	DEFERRED MAINTENANCE			N/A	N/A	N/A
(448)	LT FACILITIES EQUAL	N/A	N/A			
(449)	LT FACILITIES UNEQUAL	N/A	N/A	1,386,557.00	1,386,557.00	1,386,557.00
(459)	DISABLED ACCESS					
(505)	BUILDING/LAND LEASE	393,041.00	393,041.00	393,514.00	393,514.00	393,514.00
(506)	COOP BUILDING REPAIR					
(507)	OTHER CAPITAL (MEMO)					
(510)	CONSOL/TRANSITION					
(511)	REORG OPERATING DEBT					
(512)	HEALTH BENEFITS					
(513)	HEALTH INS (MPLS)					
(514)	ADDITIONAL RETIREMENT					
(515)	SEVERANCE					
(516)	ADMINISTRATIVE DISTRICT					
(517)	SWIMMING POOL					
(518)	TREE GROWTH	1,914.04	1,914.04	1,914.04	1,914.04	1,914.04
(519)	CONSOL/RETIREMENT					
(520)	ECON DEV ABATEMENT					
(521)	OTHER GENERAL (MEMO)					
	SUBTOTAL - INITIAL LEVIES - GENERAL NTC OTHER JOBZ EXEMPT	4,491,585.04	4,366,585.04	4,957,252.29	4,957,252.29	3,390,695.29

FOOTNOTES:

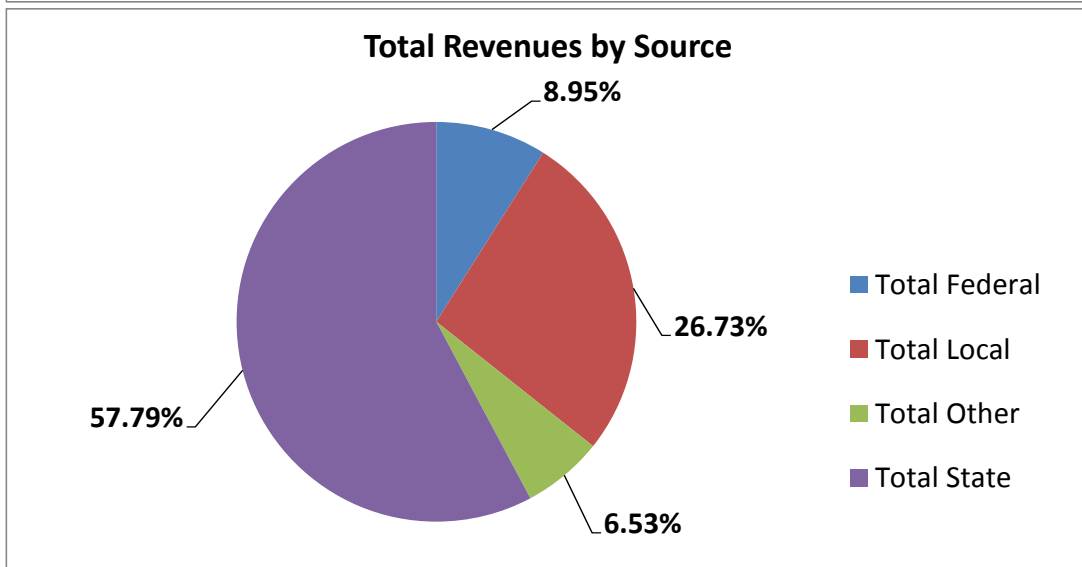
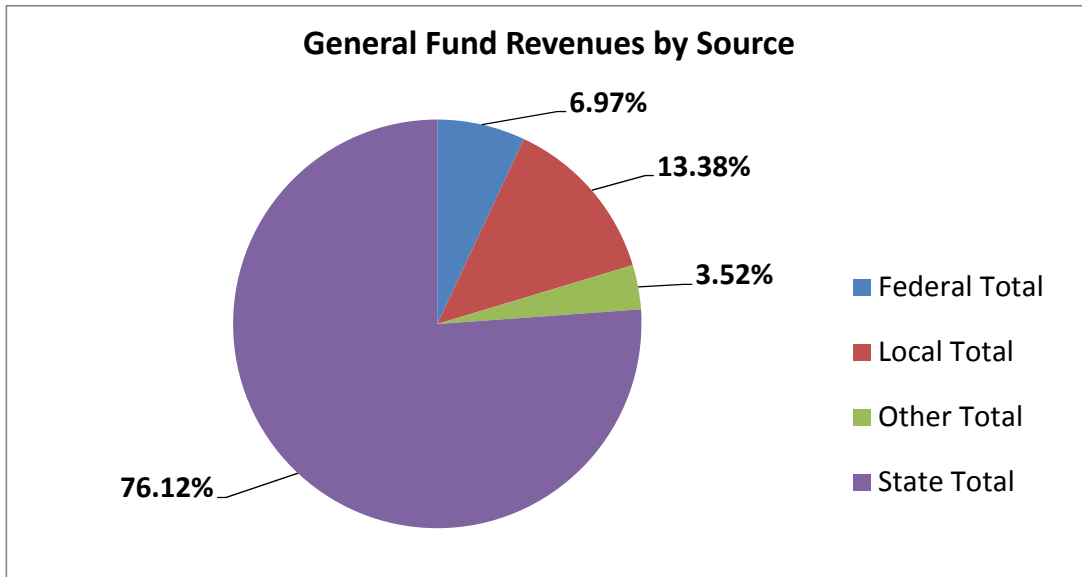
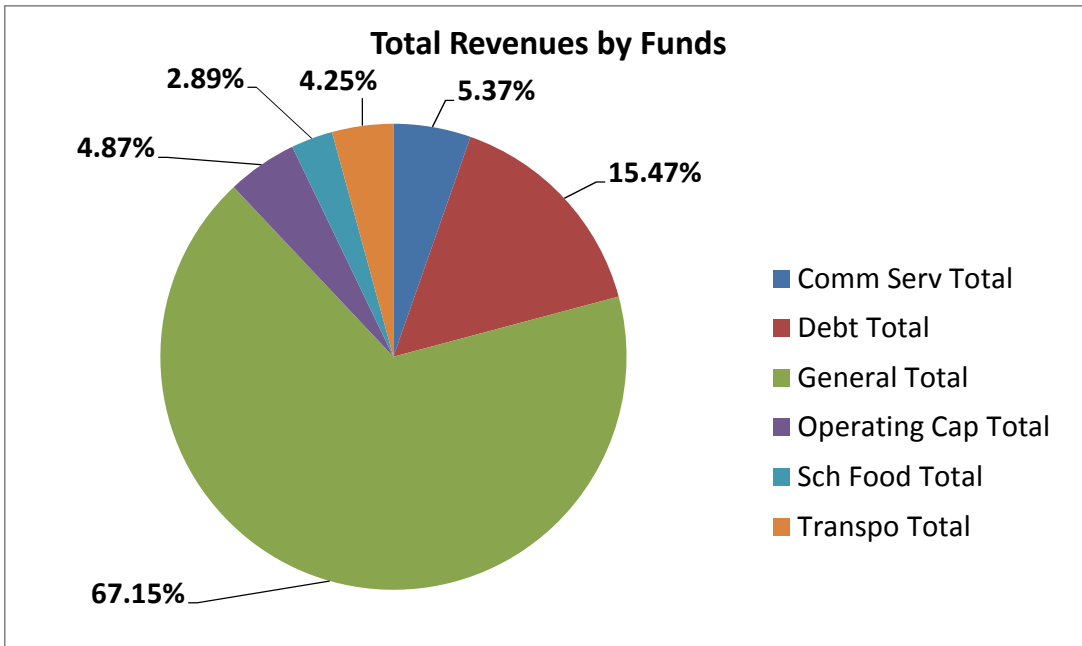
- \*2 DISTRICT UNDERLEVY IN THIS COMPONENT WILL RESULT IN PROPORTIONATE REDUCTION IN CORRESPONDING GENERAL EDUCATION AID.
  - \*3 DISTRICT UNDERLEVY IN THIS COMPONENT WILL RESULT IN PROPORTIONATE REDUCTION IN ALTERNATIVE COMPENSATION EQUALIZATION AID SHOWN ON LINE 338.
  - \*4 70% OF INTEGRATION REVENUE IS PROVIDED BY STATE AID. DISTRICT MUST PROVIDE 30% OF INTEGRATION REVENUE EITHER THROUGH THIS LEVY OR THROUGH OTHER DISTRICT FUNDS. NO FY 2014 ADJ, PER LAWS 2013 CH 116.
  - \*5 WITH COMMISSIONER APPROVAL, DISTRICTS MAY SPREAD THIS LEVY OVER UP TO THREE YEARS.
- FISCAL YEAR (FY) REFERENCES IN THE LIMITATION COMPONENTS COLUMN RELATE TO PAYABLE 2016. FOR PAYABLE 2015 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2014 PAY 2015 LIMITATION	2014 PAY 2015 CERTIFIED LEVY	2015 PAY 2016 LIMITATION	2015 PAY 2016 PROPOSED LEVY	2015 PAY 2016 CERTIFIED LEVY	NOTES
GENERAL NET TAX CAPACITY OTHER JOBZ EXEMPT (CON'T):							
LEVY ADJUSTMENTS:							
(1004)	FY 2016 OPER CAPITAL ADJUST	3,310.92-	3,310.92-	3,330.16	3,330.16	3,330.16	*2
(1020)	FY 2016 ALT TEACHER COMP ADJUST						*6
(1085)	FY 2014 OPER CAPITAL ADJUST	26,972.36-	26,972.36-	4,659.48-	4,659.48-	4,659.48-	
(1106)	FY 2014 ALT TEACHER COMP ADJUST						
(1149)	FY 2016 ACHIEVE & INTEG ADJUST	1,355.95	1,355.95	1,729.05	1,729.05	1,729.05	*4
(1150)	FY 2014 INTEG ADJ (N/A PAY 16)	61.80-	61.80-				*4
(1155)	FY 2014 REEMPLOYMENT ADJUST	363,301.89-	363,301.89-	91,439.92-	91,439.92-	91,439.92-	
(1159)	FY 2003 REEMPLOYMENT ADJUST						
(1165)	FY 2014 SAFE SCHOOLS ADJUST	4,204.80-	4,204.80-	2,955.90-	2,955.90-	2,955.90-	
(1170)	FY 2014 SAFE SCHOOLS INTERM ADJ						
(1174)	FY 2014 CAREER TECHNICAL ADJUST			2,312.99	2,312.99	2,312.99	
(1178)	FY 2014 HEALTH BENEFITS ADJUST						
(1184)	FY 2014 ANNUAL OPEB ADJUST			595,141.00-	595,141.00-	595,141.00-	
(1193)	FY 2016 HEALTH & SAFETY ADJUST						*7
(1202)	FY 2015 HEALTH & SAFETY ADJUST						*8
(1216)	FY 2014 HEALTH & SAFETY ADJUST						
(1221)	FY 2014 DEFERRED MAINT ADJUST						
(1280)	PAY 13 LEASE ADJUST	40,587.00-	40,587.00-	4,710.22	4,710.22	4,710.22	
(1281)	LEASE LEVY ADJ (MEMO)						
(1282)	ALT FAC ADJUST (MEMO)						
(1283)	OTHER CAPITAL ADJUST (MEMO)						
(758)	FY 2017 FAC & EQUIP BOND ADJUST						
(1285)	MAINT PU VARIANCE ADJUST						
(1286)	ECON DEV ABATE ADJUST						
(1287)	DEBT SURPLUS ADJUST						
(1301)	OTHER GENERAL ADJUST			16,346.74	16,346.74	16,346.74	
(2039)	ABATEMENT ADJUSTMENT	5,484.56	5,484.56				*9
(2052)	CARRY-OVER ABATEMENT ADJUST						*10
(2070)	ADVANCE ABATEMENT ADJUST	10,823.38	10,823.38	124.50-	124.50-	124.50-	*11
(3029)	GENERAL OTH NTC NET OFFSET ADJ						
(4046)	GENERAL OTH NTC TACONITE ADJUST						
	SUBTOTAL - ADJUSTMENTS -						
	GENERAL NTC OTHER JOBZ EXEMPT	420,774.88-	420,774.88-	665,891.64-	665,891.64-	665,891.64-	
(5005)	TOTAL GENERAL - NTC						
	OTHER JOBZ EXEMPT	4,070,810.16	3,945,810.16	4,291,360.65	4,291,360.65	4,111,360.65	

FOOTNOTES:

- \*2 DISTRICT UNDERLEVY IN THIS COMPONENT WILL RESULT IN PROPORTIONATE REDUCTION IN CORRESPONDING GENERAL EDUCATION AID.
  - \*4 70% OF INTEGRATION REVENUE IS PROVIDED BY STATE AID. DISTRICT MUST PROVIDE 30% OF INTEGRATION REVENUE EITHER THROUGH THIS LEVY OR THROUGH OTHER DISTRICT FUNDS. NO FY 2014 ADJ, PER LAWS 2013 CH 116.
  - \*6 DISTRICT UNDERLEVY IN THIS COMPONENT WILL RESULT IN PROPORTIONATE REDUCTION IN ALTERNATIVE COMPENSATION EQUALIZATION AID SHOWN ON LINE 315 OF FY 2016 GENERAL EDUCATION AID REPORT.
  - \*7 DIST UNDERLEVY BELOW THE AMOUNT SHOWN ON LINE 1187 WILL RESULT IN PROPORTIONATE REDUCTION IN CORRESPONDING STATE AID.
  - \*8 DIST UNDERLEVY BELOW THE AMOUNT SHOWN ON LINE 1196 WILL RESULT IN PROPORTIONATE REDUCTION IN CORRESPONDING STATE AID.
  - \*9 PAY 2017 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT.. DISTRICTS MAY SPREAD THIS COMPONENT OVER A PERIOD OF TWO YEARS (UP TO THREE YEARS ON REQUEST).
  - \*10 PAY 2017 LEVY LIMITATION WILL NOT BE INCREASED BY ANY UNDERLEVY IN THIS COMPONENT UNLESS EXTENSION IS REQUESTED.
  - \*11 PAY 2017 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT.
- FISCAL YEAR (FY) REFERENCES IN THE LIMITATION COMPONENTS COLUMN RELATE TO PAYABLE 2016. FOR PAYABLE 2015 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

Sources of Revenue Graphs



ISD 709 -- Duluth Public Schools  
 Proj Unrestricted General Fund Budget Changes

17-Jan-18

<b>Revenue Budget</b>		FY 19 Projected
	General Education Aid (Formula Increase)	1,120,000
	General Education Aid (Student Enrollment Change)	-235,000
	Levy (General Fund- Unrestricted)	-500,000
	State Special Education Aid	637,500
		<hr/>
A	Sub-Total (Revenue Change)	1,022,500

<b>Expenditure Budget</b>		FY 19 Projected
	Salary Increase (Tch)	705,000
	Step Increase (Tch)	570,000
	Lane Change (Tch)	150,000
	Longevity Increase (Tch)	35,000
	Wage/Salary Increase (All other GF staff)	280,000
	Medical Plan Premium Increase (@ 6.00%)	760,000
	Inflation on Purchases	160,000
	Operating Capital Bond Payments	135,000
		<hr/>
B	Sub-Total (Expenditure Change)	2,795,000

**Additional FY 2019 Budgetary Adjustments**

	Compensatory Ed Revenue Adjustment	921,000
	FY 2018 Deficit	1,300,000
		<hr/>
C	Sub-Total (Budgetary Adjustments)	2,221,000
	Projected Operating Surplus/Deficit (A-B-C)	-3,993,500

	2018	2019
Adjusted ADM (Est)	8,177.75	8,118.47
Adjusted Pupil Units (Est)	8,923.55	8,876.52
Formula Allowance	6,188	6,312