

Committee of the Whole Board Meeting - Budget

Duluth Public Schools, ISD 709

Agenda

Tuesday, May 27, 2025

District Services Center

709 Portia Johnson Dr.

Duluth, MN 55811

4:30 PM

1. **CALL TO ORDER**

2. **ROLL CALL**

3. **AGENDA ITEMS**

A. Budget Update

1) 2nd Reading of FY26 Proposed Budget

2

B. Other

4. **ADJOURN**

COW Agenda Cover Sheet

Meeting Date: Tuesday, May 27, 2025

Topic: 2nd Reading of the Proposed FY26 Budget

Presenter(s): Simone Zunich

Attachment: Yes (Attachment will be uploaded to BoardBook)

Brief Summary of Presentation or Topic (no more than a few sentences):

Simone Zunich, Executive Director of Finance and Business Services, will provide an updated second reading of the proposed FY26 balanced budget ahead of final adoption in June 2025.

This Requires School Board Approval: Yes, In June, 2025

Duluth Public Schools #709 - COW Budget 05.27.25

Proposed Budget Summary - Fiscal Year 2026 (FY26)

Overview/Definitions:

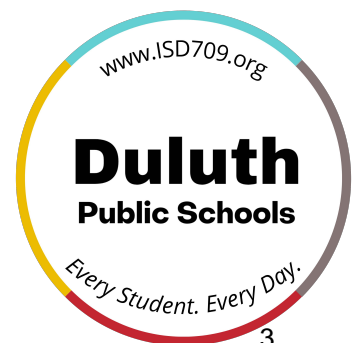
General Fund includes General (01), Transportation (03), and Operating Capital (05). Within the General and Operating Capital funds, certain revenues will have reserve requirements.

Additional funds include Food Service Fund (02), Community Service Fund (04), Construction Fund (06), Debt Service Fund (07), Trust Fund (08), Internal Service Fund (20).

The process for General Fund Revenue budgeting will include projecting and analyzing current Federal, State, and Local revenues along with forecasting legislative or local district changes to revenues.

Review of Budget provisions made for FY26:

- **Strive for Fiscal Stability & Sustainability for future years**
We will continue to prioritize fund balance growth to meet the District Policy of 8% of the General Fund. This will be supported by district-wide operational budget realignments and reductions.
- **Local Levy**
Decreasing by \$1.9 million due to LTFM adjustment
- **State Aid Increase**
Due to a 2.74% increase over last year the district will receive a Basic Formula Allowance increase of \$1,979,700. The basic formula amount per adm for next year is \$7,481.
- **American Indian Education aid**
\$354,500
- **Literacy Incentive Aid**
\$395,100
- **Title funding:** Districts should know by June 9, 2025. As of today the overall state funding can potentially go down 5.4% but that does not yet mean for #709 it will be that much.
- **MTSS grant**
\$200,000 (approximately)
- **Adsis state funding - 55% reimbursement of expenditures**
No funding amount yet for Fy 26 however, last year was under \$600,000
- **Paraprofessional Training**
\$49,193.02
- **Hourly Worker Unemployment**
\$558,836.79



FY 26 Pupil Counts are estimated at 8099, an increase of 31 adjusted enrollment over Fy 25 which was 8068.

Food and Nutrition: Free breakfast and lunch for all students will continue in FY26- the Application for Educational Benefits (Free and Reduced Meal Form) are mostly direct certified. Applications are still required.

Other local revenues are estimated by prior year funding amounts.

Notes:

- Local revenue includes property tax levy, miscellaneous tax revenues, county apportionment, tuition, fees, admissions, medical assistance, interest earnings, rent, gifts & bequests, insurance recovery, sale of materials and equipment, and other miscellaneous revenues.
- State revenue includes payments by the MN Dept. of Education, and other state agencies.
- Federal revenue includes aids awarded through state agencies or directly from federal sources.

Restricted Revenues require a reserved fund balance if funding is not all spent in the allocated fiscal year. Most restricted revenues are intended to be spent in full in the allocated fiscal year.

Restricted/Reserved Revenues come from state and local sources (aid and levy).

Undesignated Revenues come from federal, state, and local sources, the largest of which is the basic formula allowance (General Education Aid). Undesignated Revenues may have individual calculations, but do not have a required reserve fund balance.

Federal Sources are often reimbursements and have allowable carryover provisions to subsequent fiscal years. Use of federal funds has limitations.

Duluth
Public Schools

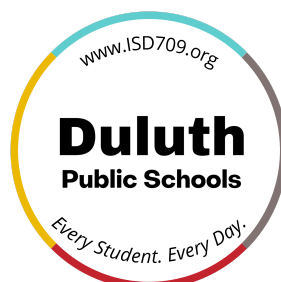
Timeline

- April 2025 | Individual board member meetings occurred to review the 5-year forecast and the FY26 preliminary budget
- May 6 | Committee of the Whole – Budget First reading
- May 20 | Regular School Board Meeting
- May 27 / Committee of the Whole –Budget Second reading (include categorical aid breakdown and basic formula aid)
- June 9 | HR/Business Services
- June 13 | Committee of the Whole – Budget Third reading (include categorical aid breakdown and final basic formula aid)
- June 17 | Regular Board Meeting – Budget Adoption
- Smaller group meetings are possible within this timeline

Projected Enrollment for FY26

- Analysis completed March 2025
- Due to FY24 final counts of 8,263, we are using the ADM count of 8,099

	Projected Enrollment					
	2025	2026	2027	2028	2029	2030
Early Childhood/VPK	207	207	200	198	196	194
Grades K-5	3,485	3,451	3,391	3,362	3,345	3,337
Grades 6-8	1,843	1,773	1,751	1,701	1,670	1,604
Grades 9-12	2,728	2,801	2,816	2,895	2,795	2,739
Total Enrollment	8,263	8,232	8,158	8,156	8,006	7,874
Change		(31)	(74)	(2)	(150)	(132)
% Change		-0.38%	-0.89%	-0.02%	-1.84%	-1.65%
ADMWE	8,068	8,099	8,125	8,150		



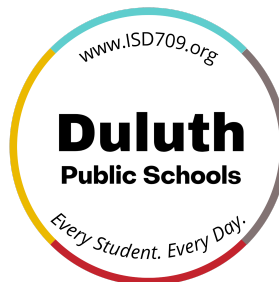
Revenue Budget Summary - General Fund Categorical Aid FY26	
Undesignated	\$64,598,177.00
Federal Programs	\$6,827,393.00
Special Education	\$25,966,638.00
Transportation	\$3,916,312.00
Telecom Access	\$140,000.00
American Indian	\$354,500.00
Medical Assistance	\$1,750,000.00
Literacy Incentive Aid	\$395,100.00
	<hr/>
	\$103,948,120.00
Restricted/Reserved:	
Staff Development	\$1,320,187.00
Operating Capital	\$1,962,864.00
Basic Skills & Comp Ed.	\$9,789,089.00
Gifted & Talented	\$114,735.00
Learning & Dev.	\$1,882,665.00
Alt. Learning Ctr.	\$575,173.00
LTFM	\$1,100,311.00
Achiev. & Integrat.	\$1,178,892.00
Safe Schools	\$326,213.00
Total Restricted:	<hr/>
	\$18,250,129.00
Total General Fund:	\$122,198,249.00

Duluth

Public Schools

PROPOSED FISCAL YEAR 2025/2026 BUDGET

REVENUES	Proposed FY 2026 Budget	EXPENDITURES	Proposed FY 2026 Budget	Dollar Change
01 General Fund	\$140,148,612.00	01 General Fund	\$139,899,730.00	\$248,882
02 Food Service	\$6,120,000.00	02 Food Service	\$6,095,464.00	\$24,536
04 Community Service	\$8,187,495.00	04 Community Service	\$7,725,252.00	\$462,243
06 Construction		06 Construction		\$0
07 Debt Service	\$27,857,301.00	07 Debt Service	\$27,394,520.00	\$462,781
08 Trust	\$320,000.00	08 Trust	\$270,842.00	\$49,158
20 Internal Service	\$959,836.00	20 Internal Service	\$1,025,548.00	-\$65,712
79 Student Activities	\$313,509.00	79 Student Activities	\$311,758.00	\$1,751
Subtotal - Revenues	\$183,906,753.00	Subtotal - Expenditures	\$182,723,114.00	\$1,183,639



FY26 Proposed Budget - Finances at a Glance



View Filters
No filters selected

\$183,906,752
FY2026 Budgeted Revenues

\$182,723,115
FY2026 Budgeted Expenses

\$54,860,034
Revenues from Local Sources

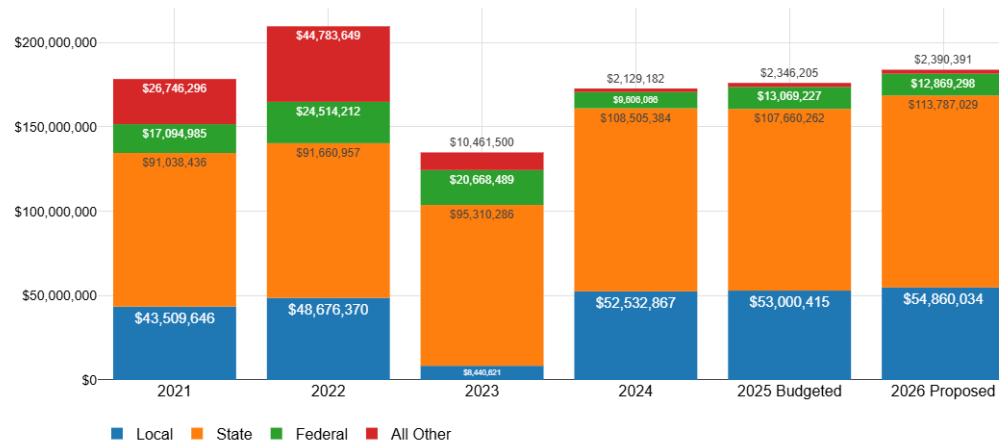
\$113,787,029
Revenues from State Sources

\$85,231,988
Expenses for Salaries

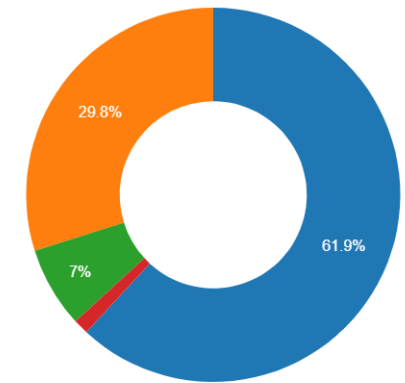
\$43,617,748
Expenses for Benefits

\$13,028,680
Expenses for Purchased Services

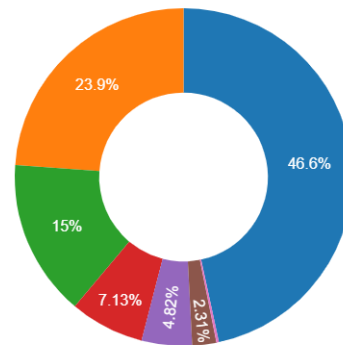
Revenues by Source



Proposed Budget Revenues by Source

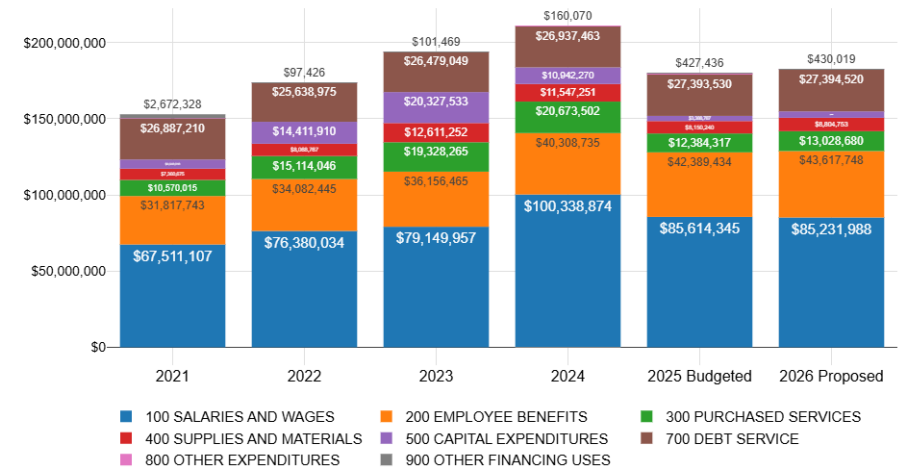


Proposed Budget Expenses by Object

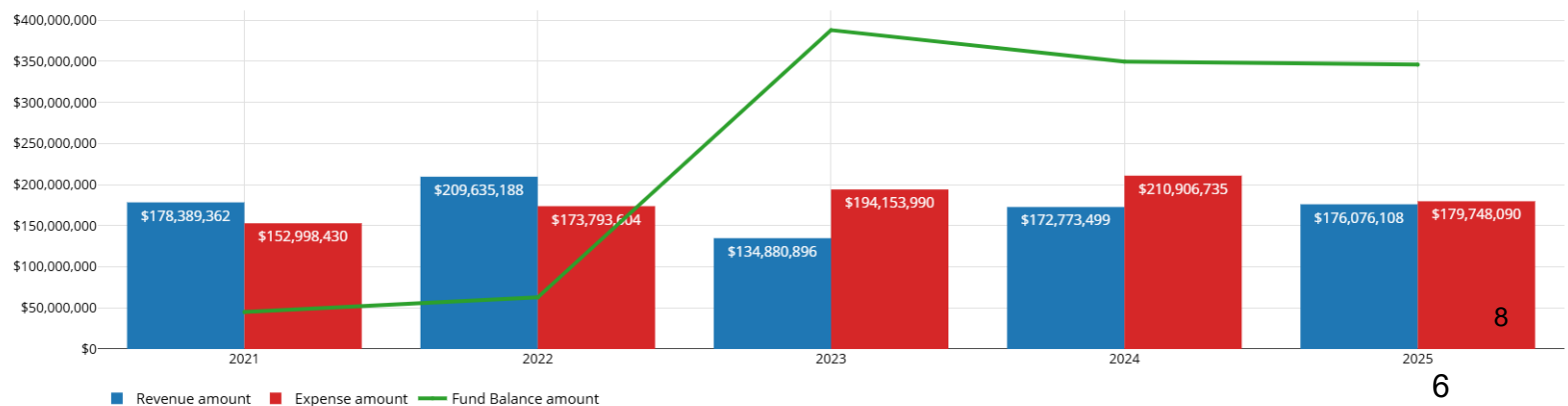


- 100 SALARIES AND WAGES
- 200 EMPLOYEE BENEFITS
- 300 PURCHASED SERVICES
- 400 SUPPLIES AND MATERIALS
- 500 CAPITAL EXPENDITURES
- 700 DEBT SERVICE
- 800 OTHER EXPENDITURES

Expenses by Object



Historical Revenues, Expenses and Fund Balance



FY26 Proposed Budget - Finances at a Glance



View Filters
 • Fund
 ○ 01 GENERAL FUND

\$140,148,612
 FY2026 Budgeted Revenues

\$139,899,730
 FY2026 Budgeted Expenses

\$25,413,158
 Revenues from Local Sources

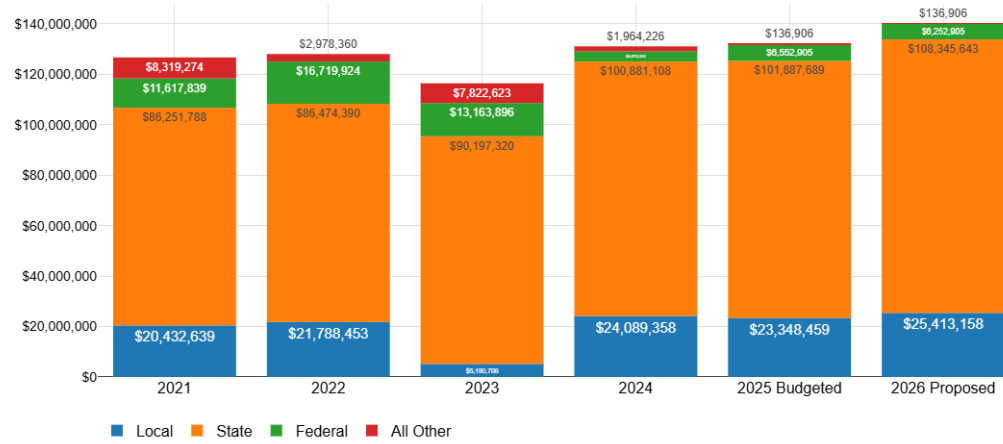
\$108,345,643
 Revenues from State Sources

\$79,568,156
 Expenses for Salaries

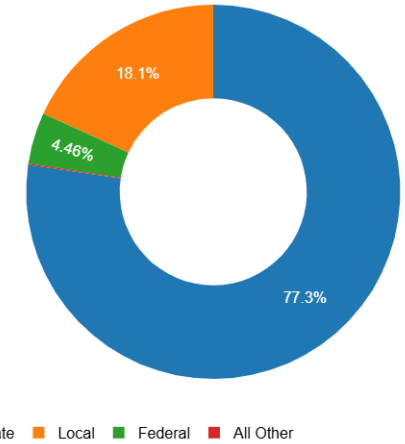
\$38,955,267
 Expenses for Benefits

\$11,252,706
 Expenses for Purchased Services

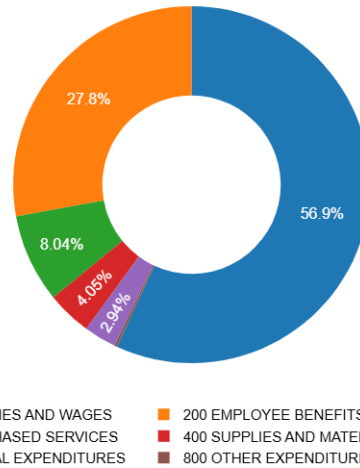
Revenues by Source



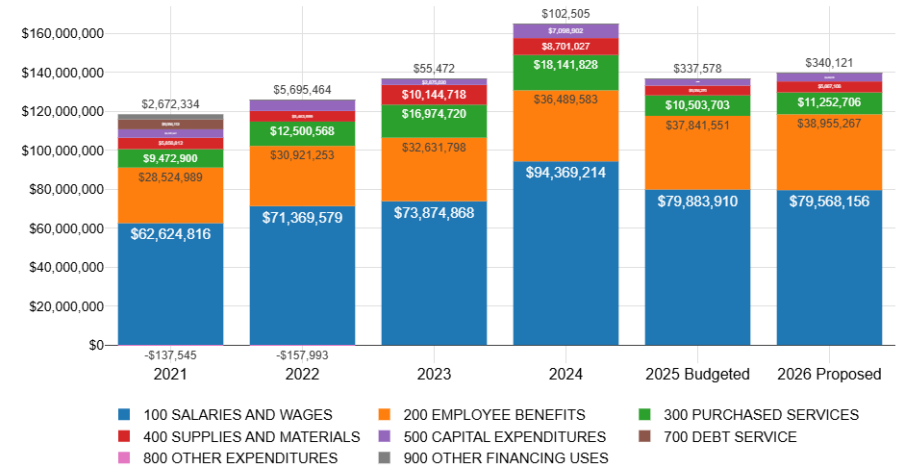
Proposed Budget Revenues by Source



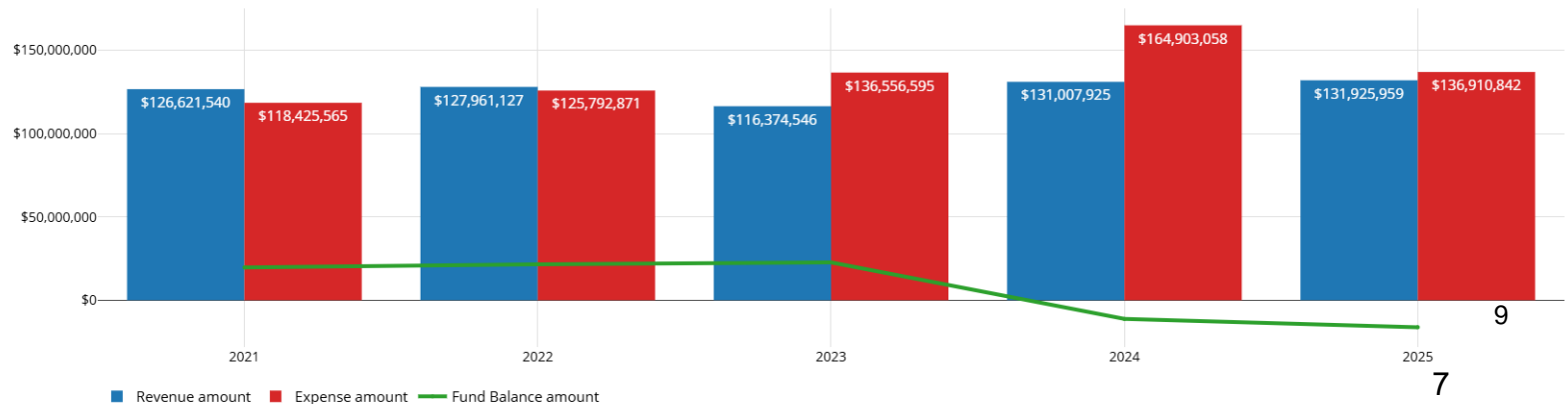
Proposed Budget Expenses by Object



Expenses by Object



Historical Revenues, Expenses and Fund Balance



FY26 Proposed Budget - Finances at a Glance



View Filters

- Fund
 - 02 FOOD SERVICE FUND

\$6,120,000
FY2026 Budgeted Revenues

\$6,095,464
FY2026 Budgeted Expenses

\$15,303
Revenues from Local Sources

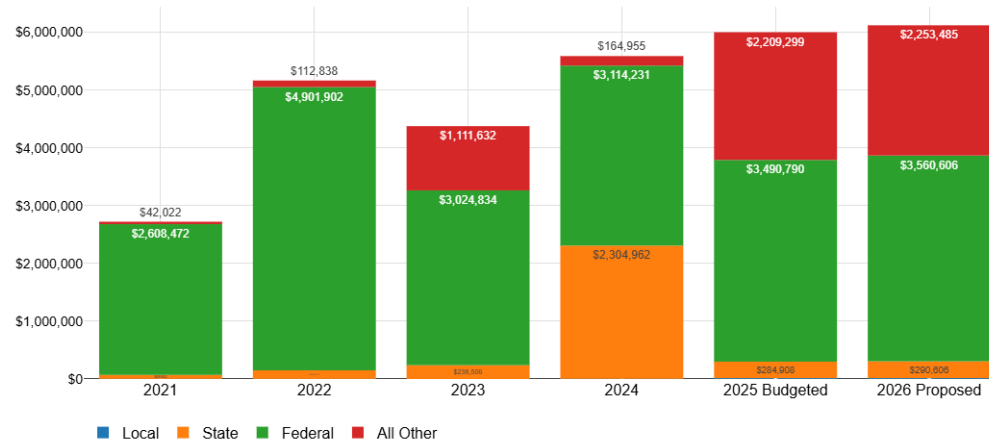
\$290,606
Revenues from State Sources

\$2,099,921
Expenses for Salaries

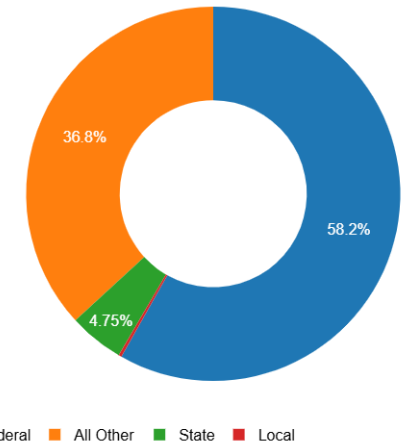
\$1,158,950
Expenses for Benefits

\$173,070
Expenses for Purchased Services

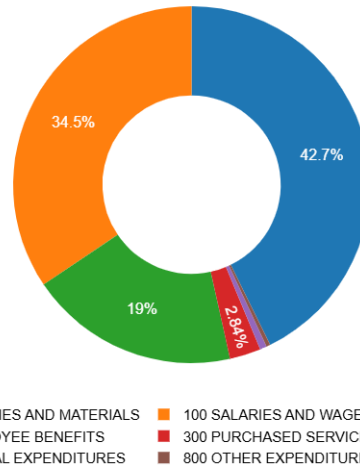
Revenues by Source



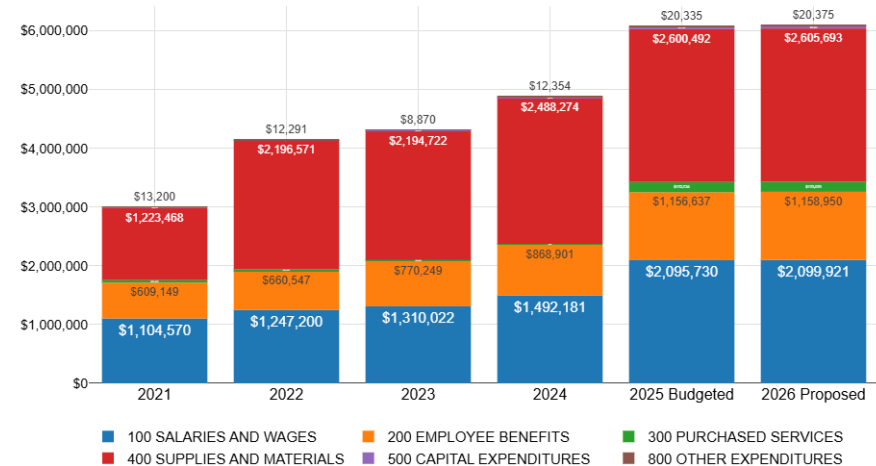
Proposed Budget Revenues by Source



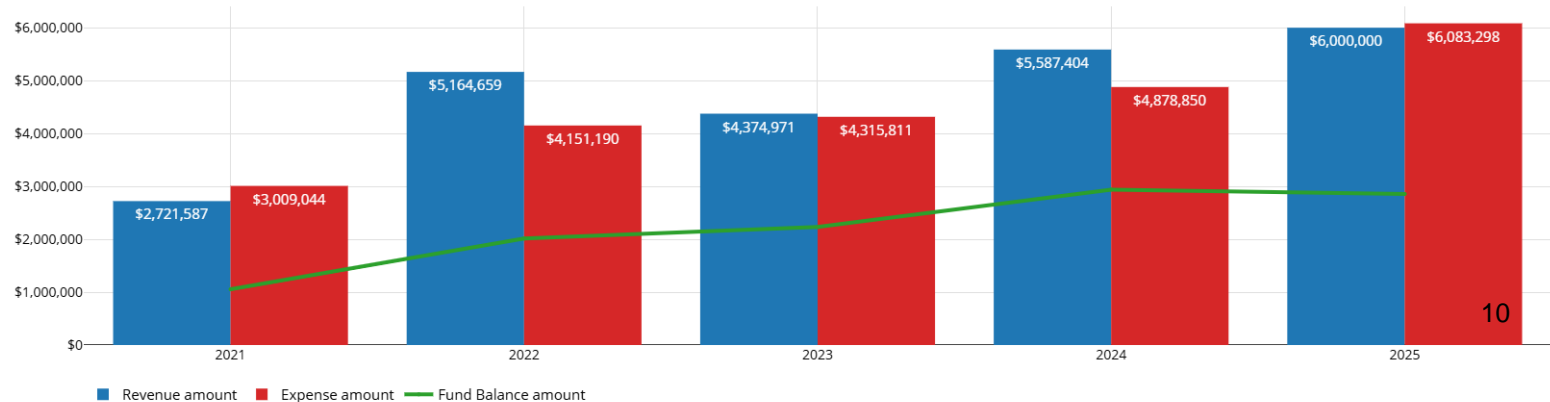
Proposed Budget Expenses by Object



Expenses by Object



Historical Revenues, Expenses and Fund Balance



FY26 Proposed Budget - Finances at a Glance



View Filters

- Fund
 - 04 COMMUNITY SERVICE FUND

\$8,187,495
FY2026 Budgeted Revenues

\$7,725,252
FY2026 Budgeted Expenses

\$2,800,196
Revenues from Local Sources

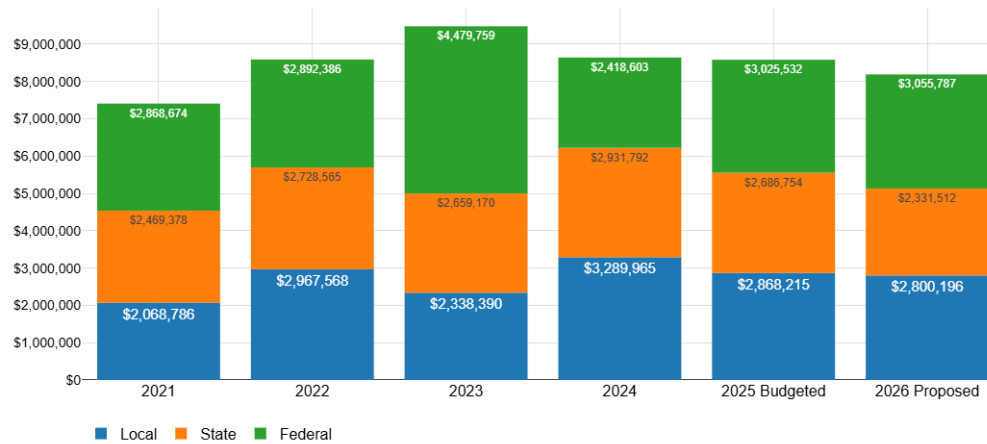
\$2,331,512
Revenues from State Sources

\$3,563,911
Expenses for Salaries

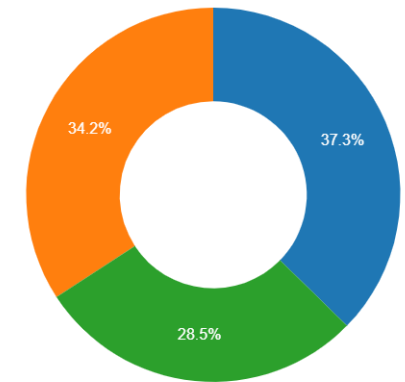
\$2,272,232
Expenses for Benefits

\$1,226,054
Expenses for Purchased Services

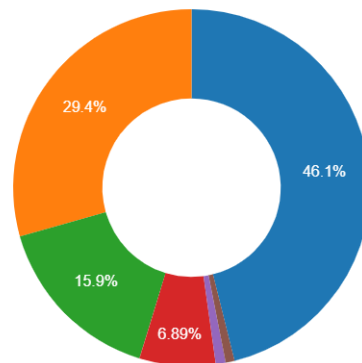
Revenues by Source



Proposed Budget Revenues by Source

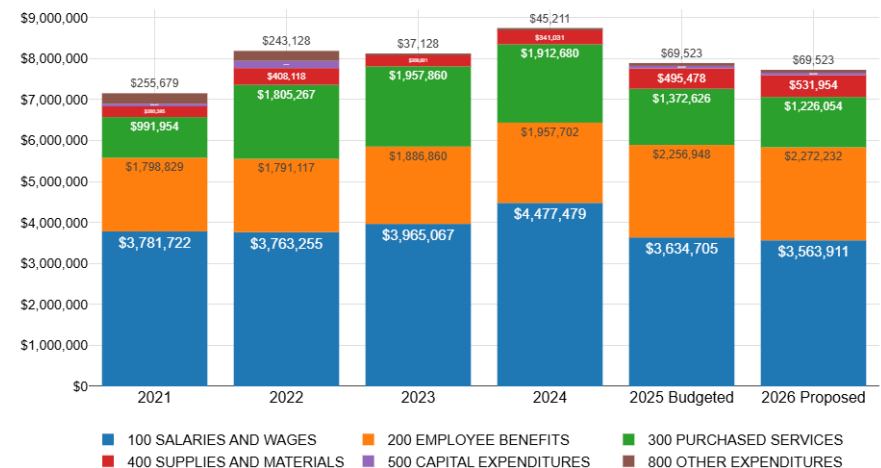


Proposed Budget Expenses by Object

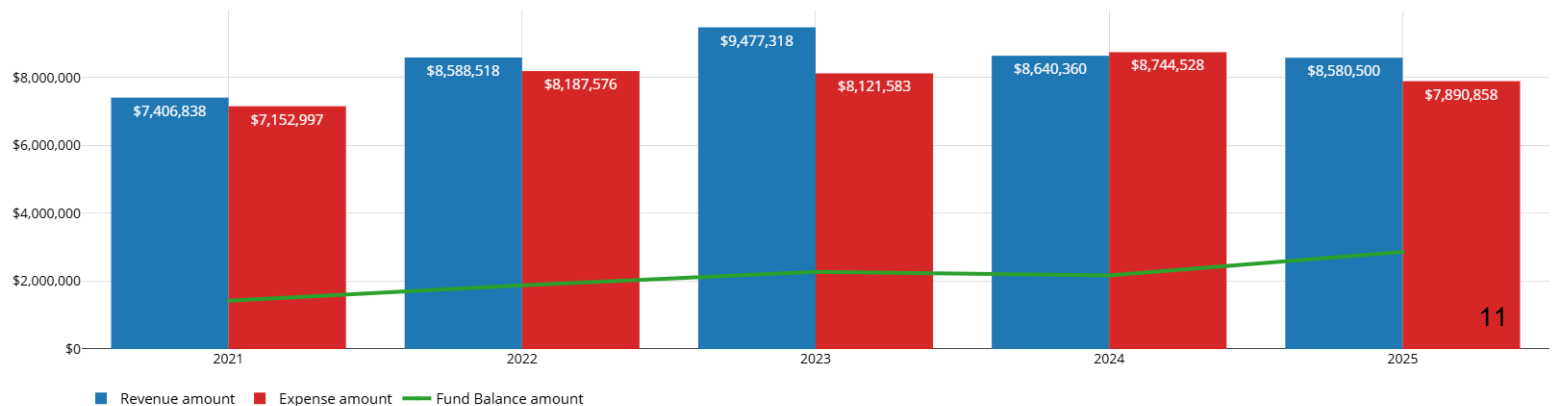


- 100 SALARIES AND WAGES
- 200 EMPLOYEE BENEFITS
- 300 PURCHASED SERVICES
- 800 OTHER EXPENDITURES
- 400 SUPPLIES AND MATERIALS
- 500 CAPITAL EXPENDITURES

Expenses by Object



Historical Revenues, Expenses and Fund Balance



FY 2026 Budget Summary - Revenue

Duluth Public School ISD 709

Local Revenue

\$54,860,034

FY 2026 Budgeted

3.51% Change from Prior Year

State Revenue

\$113,787,029

FY 2026 Budgeted

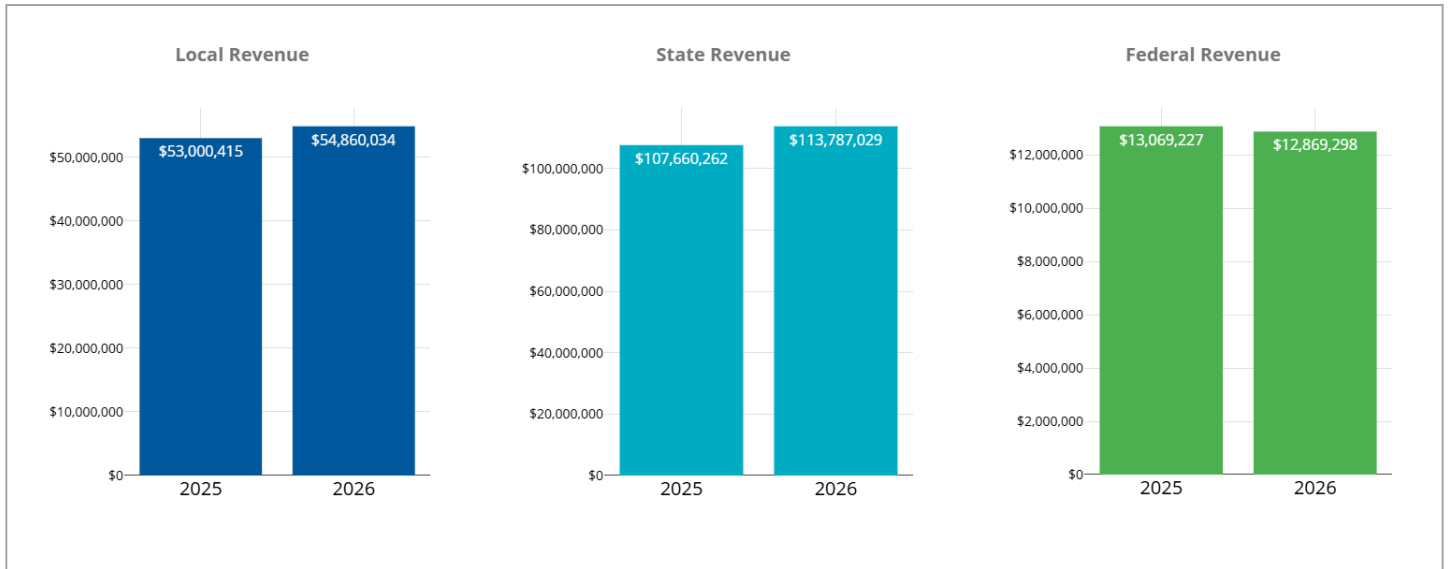
5.69% Change from Prior Year

Federal Revenue

\$12,869,298

FY 2026 Budgeted

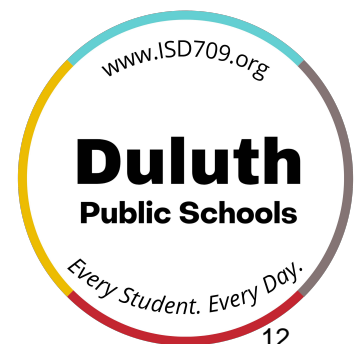
-1.53% Change from Prior Year



	FY2024 Actuals	FY2025 Budget	FY2026 Budget	Percent Change	Dollar Change
Local Revenue					
Property Tax Levy	\$15,663,256	\$45,053,154	\$43,260,238	-3.98%	\$-1,792,916
Admission and Student Activities Revenue	\$240,736	\$211,000	\$366,002	73.46%	\$155,002
All Other Local Revenue	\$36,628,874	\$7,736,260	\$11,233,794	45.21%	\$3,497,534
TOTAL LOCAL REVENUE	\$52,532,867	\$53,000,415	\$54,860,034	3.51%	\$1,859,619
State Revenue					
General Education Aid	\$73,764,215	\$74,524,043	\$78,752,643	5.67%	\$2,229,354
State Aid for Special Education	\$23,356,897	\$23,737,285	\$25,966,639	9.39%	\$2,229,354
All Other State Revenue	\$11,384,272	\$9,398,933	\$9,067,747	-3.52%	\$-331,187
TOTAL STATE REVENUE	\$108,505,384	\$107,660,262	\$113,787,029	5.69%	\$6,126,767
Federal Revenue					
Other Revenue Sources	\$9,606,066	\$13,069,227	\$12,869,298	-1.53%	\$-199,929
	\$2,129,182	\$2,346,205	\$2,390,391	1.88%	\$44,186
TOTAL REVENUE	\$172,773,499	\$176,076,108	\$183,906,752	4.45%	\$7,830,644

View Filters

No filters selected



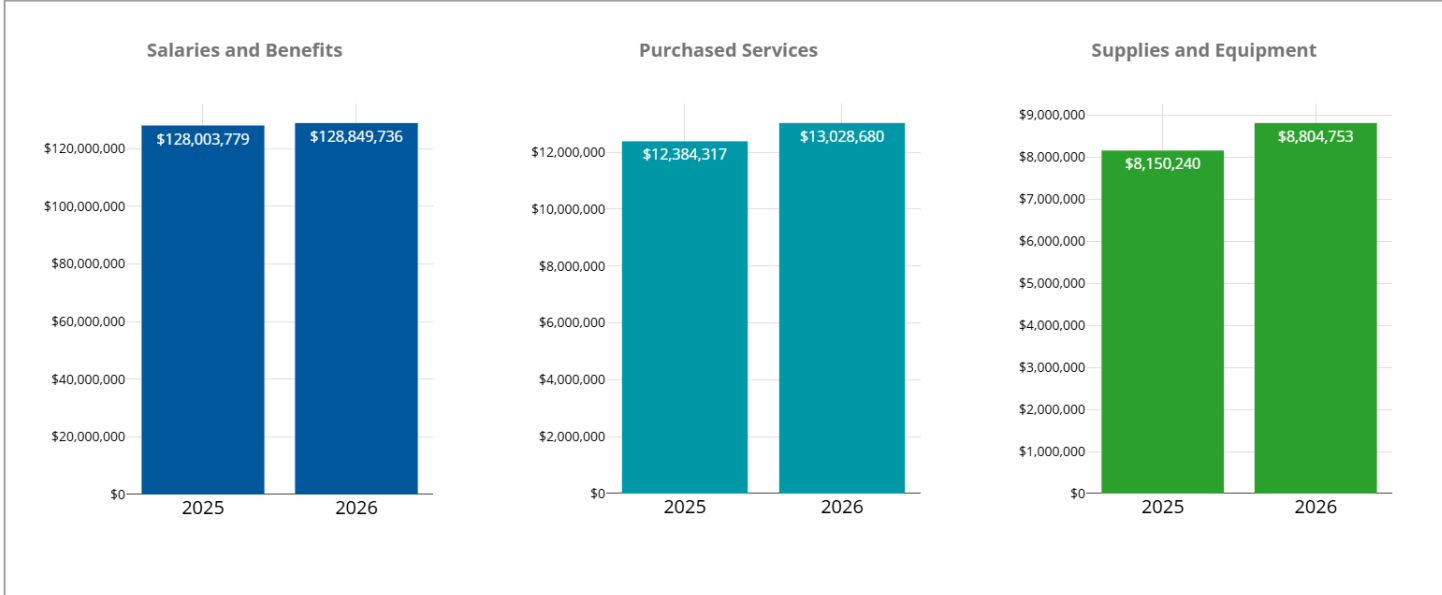
FY 2026 Budget Summary - Expense

Duluth Public School ISD 709

Salaries and Benefits
\$128,849,736
 FY 2026 Budgeted
 0.66% Change from Prior Year

Purchased Services
\$13,028,680
 FY 2026 Budgeted
 5.20% Change from Prior Year

Supplies and Equipment
\$8,804,753
 FY 2026 Budgeted
 8.03% Change from Prior Year

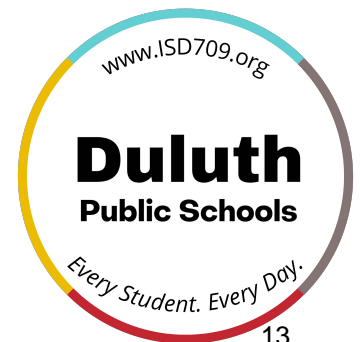


	FY2024 Actuals	FY2025 Budget	FY2026 Budget	Percent Change	Dollar Change
Salaries and Benefits					
Salaries and Wages	\$100,338,874	\$85,614,345	\$85,231,988	-0.45%	\$-382,358
Employee Benefits	\$40,308,735	\$42,389,434	\$43,617,748	2.90%	\$1,228,314
TOTAL SALARIES AND BENEFITS	\$140,647,608	\$128,003,779	\$128,849,736	0.66%	\$845,956
All Other Expenses					
Purchased Services	\$20,673,502	\$12,384,317	\$13,028,680	5.20%	\$644,363
Supplies and Materials	\$11,547,251	\$8,150,240	\$8,804,753	8.03%	\$654,513
Capital Expenditures	\$10,942,270	\$3,388,787	\$4,215,407	24.39%	\$826,620
Debt Service	\$26,937,463	\$27,393,530	\$27,394,520	0.00%	\$990
Other Expenditures	\$160,070	\$427,436	\$430,019	0.60%	\$2,583
Other Financing Uses	\$-1,429	\$0	\$0	0.00%	\$0
TOTAL ALL OTHER	\$70,259,127	\$51,744,311	\$53,873,379	4.11%	\$2,129,068
TOTAL EXPENSES	\$210,906,735	\$179,748,090	\$182,723,115	1.66%	\$2,975,025

FY 2026 Expense Budget Insight:

Expense for FY 2026 is budgeted at \$182,723,115, which is a difference of \$2,975,025 or 1.66% from last fiscal year. **Salaries and Benefits** are budgeted to change by \$845,956 or 0.66% to \$128,849,736. **Purchased Services** are budgeted to change by \$644,363 to \$13,028,680 and **Supplies and Equipment** is budgeted to change by \$654,513 to \$8,804,753.

View Filters
 No filters selected



FY 2026 Budget Summary - Revenue

Duluth Public School ISD 709

Local Revenue

\$25,413,158

FY 2026 Budgeted

8.84% Change from Prior Year

State Revenue

\$108,345,643

FY 2026 Budgeted

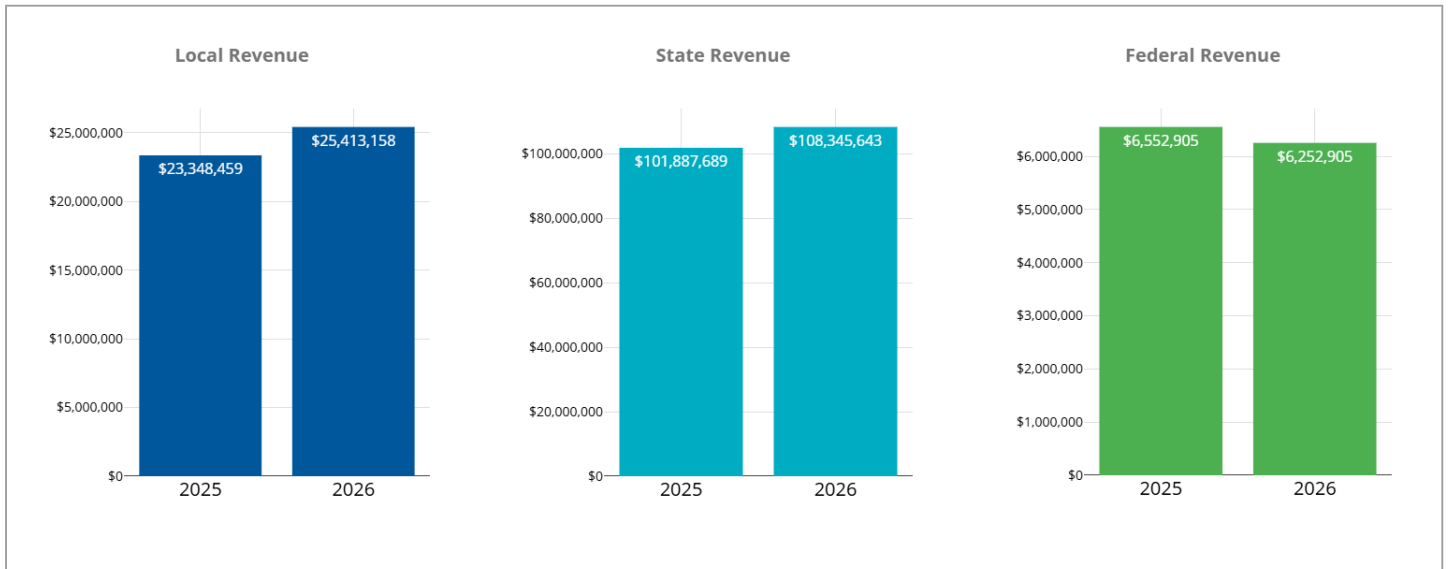
6.34% Change from Prior Year

Federal Revenue

\$6,252,905

FY 2026 Budgeted

-4.58% Change from Prior Year



	FY2024 Actuals	FY2025 Budget	FY2026 Budget	Percent Change	Dollar Change
Local Revenue					
Property Tax Levy	\$16,509,032	\$18,665,659	\$17,151,967	-8.11%	\$-1,513,692
Admission and Student Activities Revenue	\$240,736	\$211,000	\$366,002	73.46%	\$155,002
All Other Local Revenue	\$7,339,590	\$4,471,800	\$7,895,189	76.56%	\$3,423,389
TOTAL LOCAL REVENUE	\$24,089,358	\$23,348,459	\$25,413,158	8.84%	\$2,064,699
State Revenue					
General Education Aid	\$73,764,215	\$74,524,043	\$78,752,643	5.67%	\$2,229,354
State Aid for Special Education	\$23,356,897	\$23,737,285	\$25,966,639	9.39%	\$2,229,354
All Other State Revenue	\$3,759,995	\$3,626,361	\$3,626,361	0.00%	\$0
TOTAL STATE REVENUE	\$100,881,108	\$101,887,689	\$108,345,643	6.34%	\$6,457,954
Federal Revenue					
Other Revenue Sources	\$4,073,232	\$6,552,905	\$6,252,905	-4.58%	\$-300,000
TOTAL REVENUE	\$131,007,925	\$131,925,959	\$140,148,612	6.23%	\$8,222,653

View Filters

- Fund
 - 01 GENERAL FUND



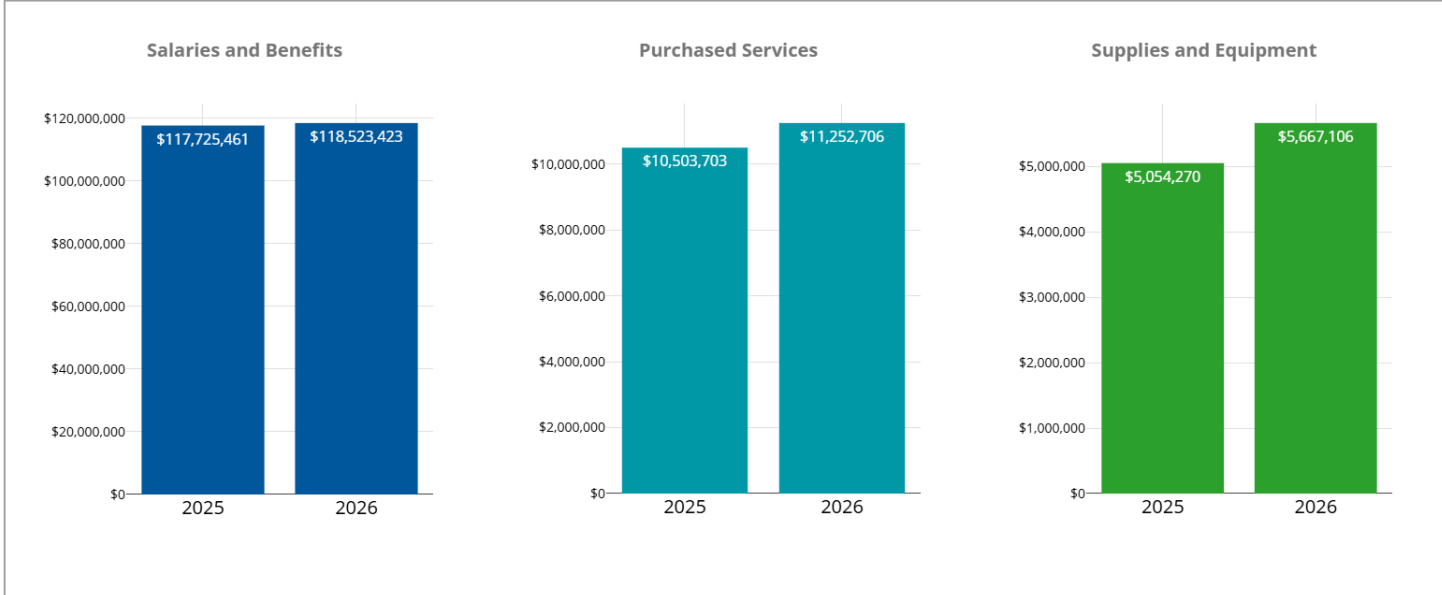
FY 2026 Budget Summary - Expense

Duluth Public School ISD 709

Salaries and Benefits
\$118,523,423
 FY 2026 Budgeted
 0.68% Change from Prior Year

Purchased Services
\$11,252,706
 FY 2026 Budgeted
 7.13% Change from Prior Year

Supplies and Equipment
\$5,667,106
 FY 2026 Budgeted
 12.13% Change from Prior Year



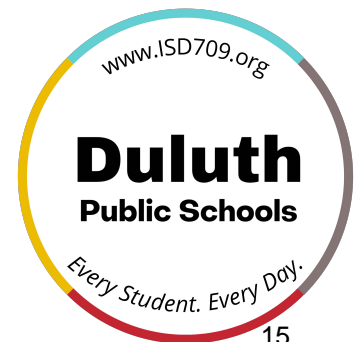
	FY2024 Actuals	FY2025 Budget	FY2026 Budget	Percent Change	Dollar Change
Salaries and Benefits					
Salaries and Wages	\$94,369,214	\$79,883,910	\$79,568,156	-0.40%	\$-315,754
Employee Benefits	\$36,489,583	\$37,841,551	\$38,955,267	2.94%	\$1,113,716
TOTAL SALARIES AND BENEFITS	\$130,858,797	\$117,725,461	\$118,523,423	0.68%	\$797,962
All Other Expenses					
Purchased Services	\$18,141,828	\$10,503,703	\$11,252,706	7.13%	\$749,003
Supplies and Materials	\$8,701,027	\$5,054,270	\$5,667,106	12.13%	\$612,836
Capital Expenditures	\$7,098,902	\$3,289,830	\$4,116,375	25.12%	\$826,545
Debt Service	\$0	\$0	\$0	0.00%	\$0
Other Expenditures	\$102,505	\$337,578	\$340,121	0.75%	\$2,542
Other Financing Uses	\$0	\$0	\$0	0.00%	\$0
TOTAL ALL OTHER	\$34,044,261	\$19,185,381	\$21,376,308	11.42%	\$2,190,927
TOTAL EXPENSES	\$164,903,058	\$136,910,842	\$139,899,730	2.18%	\$2,988,888

FY 2026 Expense Budget Insight:

Expense for FY 2026 is budgeted at \$139,899,730, which is a difference of \$2,988,888 or 2.18% from last fiscal year. **Salaries and Benefits** are budgeted to change by \$797,962 or 0.68% to \$118,523,423. **Purchased Services** are budgeted to change by \$749,003 to \$11,252,706 and **Supplies and Equipment** is budgeted to change by \$612,836 to \$5,667,106.

View Filters

- Fund
 - 01 GENERAL FUND



FY 2026 Budget Summary - Revenue

Duluth Public School ISD 709

Local Revenue

\$15,303

FY 2026 Budgeted

2.00% Change from Prior Year

State Revenue

\$290,606

FY 2026 Budgeted

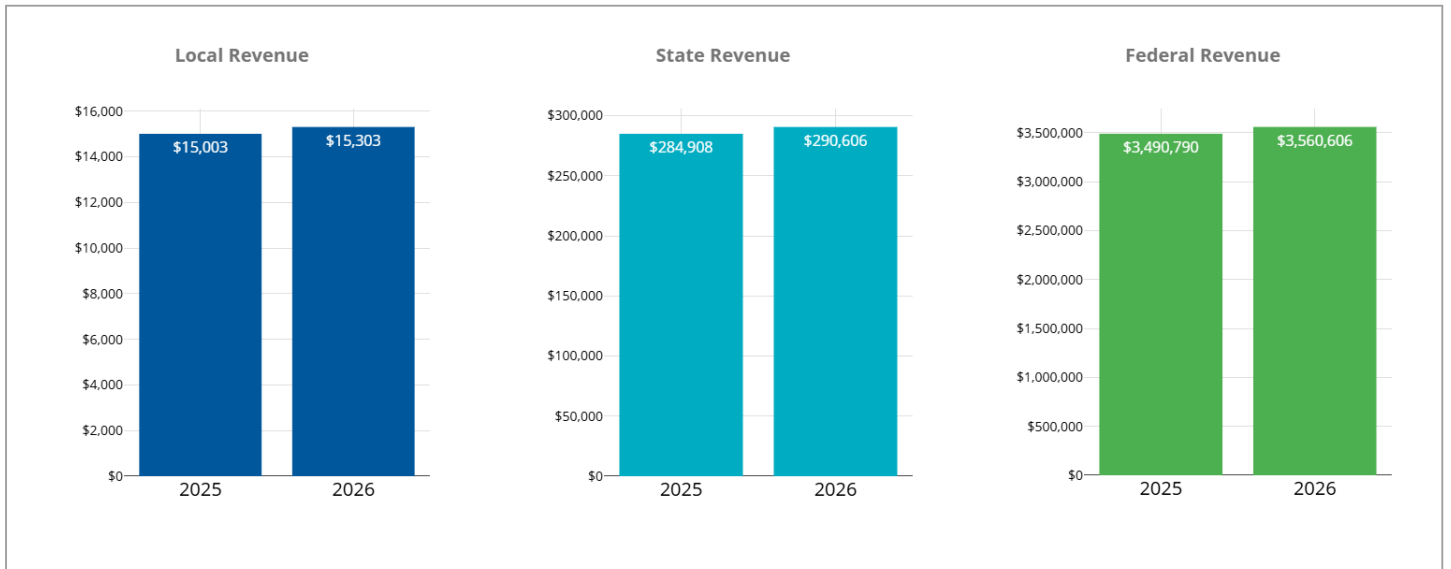
2.00% Change from Prior Year

Federal Revenue

\$3,560,606

FY 2026 Budgeted

2.00% Change from Prior Year



	FY2024 Actuals	FY2025 Budget	FY2026 Budget	Percent Change	Dollar Change
Local Revenue					
Property Tax Levy	\$0	\$0	\$0	\$0	\$0
Admission and Student Activities Revenue	\$0	\$0	\$0	\$0	\$0
All Other Local Revenue	\$3,256	\$15,003	\$15,303	2.00%	\$300
TOTAL LOCAL REVENUE	\$3,256	\$15,003	\$15,303	2.00%	\$300
State Revenue					
General Education Aid	\$0	\$0	\$0	\$0	\$0
State Aid for Special Education	\$0	\$0	\$0	\$0	\$0
All Other State Revenue	\$2,304,962	\$284,908	\$290,606	2.00%	\$5,698
TOTAL STATE REVENUE	\$2,304,962	\$284,908	\$290,606	2.00%	\$5,698
Federal Revenue					
Other Revenue Sources	\$3,114,231	\$3,490,790	\$3,560,606	2.00%	\$69,816
TOTAL REVENUE	\$5,587,404	\$6,000,000	\$6,120,000	2.00%	\$120,000

View Filters

- Fund
 - 02 FOOD SERVICE FUND



FY 2026 Budget Summary - Expense

Duluth Public School ISD 709

Salaries and Benefits
\$3,258,872
 FY 2026 Budgeted
 0.20% Change from Prior Year

Purchased Services
\$173,070
 FY 2026 Budgeted
 0.20% Change from Prior Year

Supplies and Equipment
\$2,605,693
 FY 2026 Budgeted
 0.20% Change from Prior Year



	FY2024 Actuals	FY2025 Budget	FY2026 Budget	Percent Change	Dollar Change
Salaries and Benefits					
Salaries and Wages	\$1,492,181	\$2,095,730	\$2,099,921	0.20%	\$4,191
Employee Benefits	\$868,901	\$1,156,637	\$1,158,950	0.20%	\$2,313
TOTAL SALARIES AND BENEFITS	\$2,361,081	\$3,252,367	\$3,258,872	0.20%	\$6,505
All Other Expenses					
Purchased Services	\$11,576	\$172,724	\$173,070	0.20%	\$345
Supplies and Materials	\$2,488,274	\$2,600,492	\$2,605,693	0.20%	\$5,201
Capital Expenditures	\$5,565	\$37,380	\$37,454	0.20%	\$75
Debt Service	\$0	\$0	\$0	\$0	\$0
Other Expenditures	\$12,354	\$20,335	\$20,375	0.20%	\$41
Other Financing Uses	\$0	\$0	\$0	\$0	\$0
TOTAL ALL OTHER	\$2,517,769	\$2,830,931	\$2,836,593	0.20%	\$5,662
TOTAL EXPENSES	\$4,878,850	\$6,083,298	\$6,095,464	0.20%	\$12,167

FY 2026 Expense Budget Insight:

Expense for FY 2026 is budgeted at \$6,095,464, which is a difference of \$12,167 or 0.20% from last fiscal year. **Salaries and Benefits** are budgeted to change by \$6,505 or 0.20% to \$3,258,872. **Purchased Services** are budgeted to change by \$345 to \$173,070 and **Supplies and Equipment** is budgeted to change by \$5,201 to \$2,605,693.

View Filters

- Fund
 - 02 FOOD SERVICE FUND



FY 2026 Budget Summary - Revenue

Duluth Public School ISD 709

Local Revenue

\$2,800,196

FY 2026 Budgeted

-2.37% Change from Prior Year

State Revenue

\$2,331,512

FY 2026 Budgeted

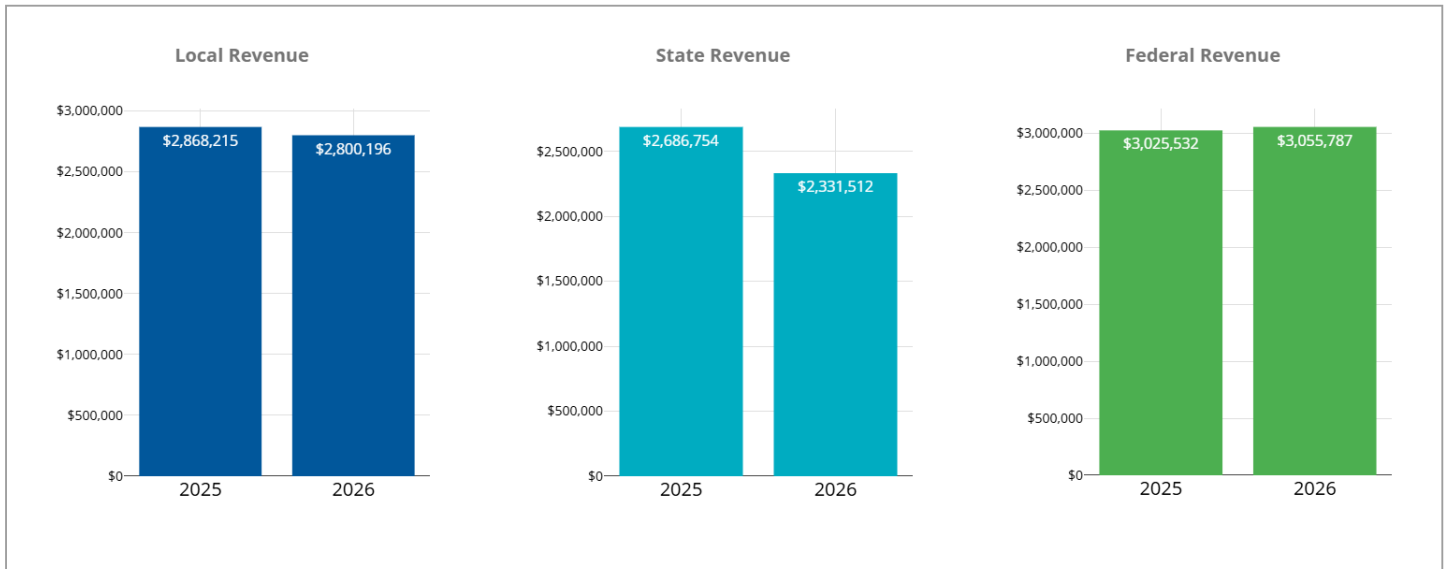
-13.22% Change from Prior Year

Federal Revenue

\$3,055,787

FY 2026 Budgeted

1.00% Change from Prior Year



	FY2024 Actuals	FY2025 Budget	FY2026 Budget	Percent Change	Dollar Change
Local Revenue					
Property Tax Levy	\$997,981	\$851,979	\$763,798	-10.35%	-\$88,181
Admission and Student Activities Revenue	\$0	\$0	\$0	\$0	\$0
All Other Local Revenue	\$2,291,984	\$2,016,236	\$2,036,398	1.00%	\$20,162
TOTAL LOCAL REVENUE	\$3,289,965	\$2,868,215	\$2,800,196	-2.37%	-\$68,019
State Revenue					
General Education Aid	\$0	\$0	\$0	\$0	\$0
State Aid for Special Education	\$0	\$0	\$0	\$0	\$0
All Other State Revenue	\$2,931,792	\$2,686,754	\$2,331,512	-13.22%	-\$355,242
TOTAL STATE REVENUE	\$2,931,792	\$2,686,754	\$2,331,512	-13.22%	-\$355,242
Federal Revenue					
Other Revenue Sources	\$2,418,603	\$3,025,532	\$3,055,787	1.00%	\$30,255
TOTAL REVENUE	\$8,640,360	\$8,580,500	\$8,187,495	-4.58%	-\$393,006

View Filters

- Fund
 - 04 COMMUNITY SERVICE FUND



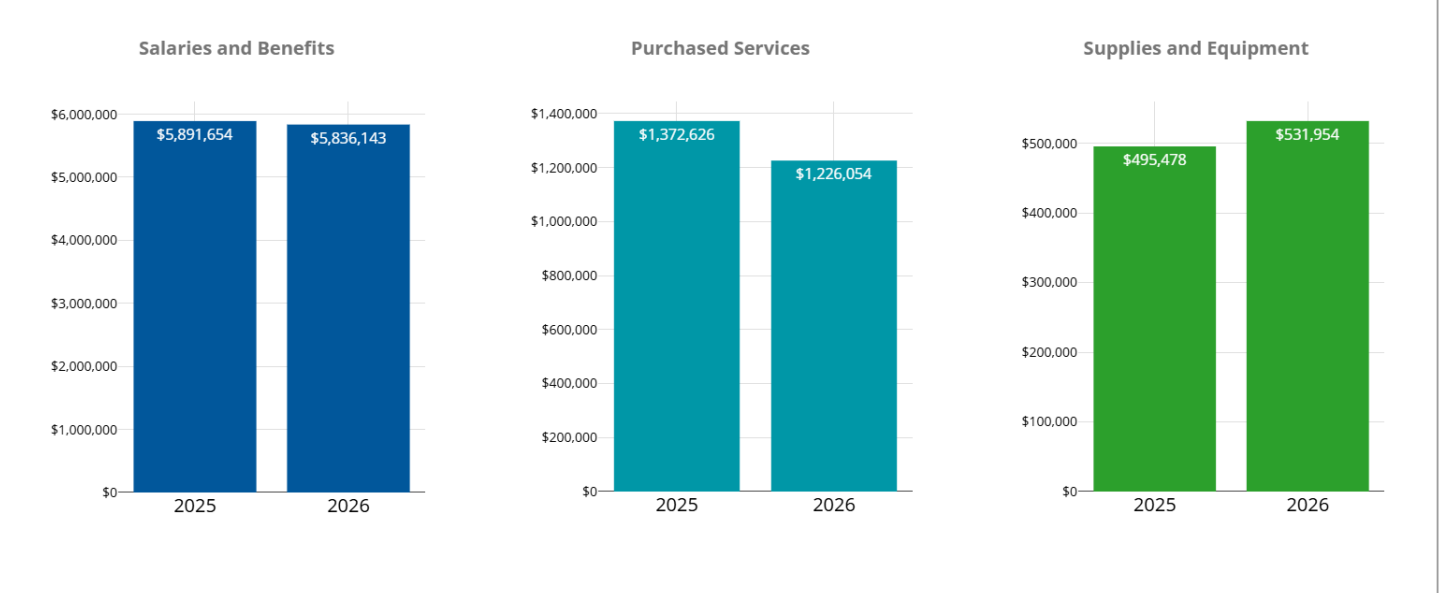
FY 2026 Budget Summary - Expense

Duluth Public School ISD 709

Salaries and Benefits
\$5,836,143
 FY 2026 Budgeted
 -0.94% Change from Prior Year

Purchased Services
\$1,226,054
 FY 2026 Budgeted
 -10.68% Change from Prior Year

Supplies and Equipment
\$531,954
 FY 2026 Budgeted
 7.36% Change from Prior Year



	FY2024 Actuals	FY2025 Budget	FY2026 Budget	Percent Change	Dollar Change
Salaries and Benefits					
Salaries and Wages	\$4,477,479	\$3,634,705	\$3,563,911	-1.95%	\$-70,795
Employee Benefits	\$1,957,702	\$2,256,948	\$2,272,232	0.68%	\$15,284
TOTAL SALARIES AND BENEFITS	\$6,435,181	\$5,891,654	\$5,836,143	-0.94%	\$-55,511
All Other Expenses					
Purchased Services	\$1,912,680	\$1,372,626	\$1,226,054	-10.68%	\$-146,572
Supplies and Materials	\$341,031	\$495,478	\$531,954	7.36%	\$36,476
Capital Expenditures	\$10,425	\$61,578	\$61,578	0.00%	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Other Expenditures	\$45,211	\$69,523	\$69,523	0.00%	\$0
Other Financing Uses	\$0	\$0	\$0	\$0	\$0
TOTAL ALL OTHER	\$2,309,347	\$1,999,205	\$1,889,109	-5.51%	\$-110,096
TOTAL EXPENSES	\$8,744,528	\$7,890,858	\$7,725,252	-2.10%	\$-165,607

FY 2026 Expense Budget Insight:

Expense for FY 2026 is budgeted at \$7,725,252, which is a difference of \$-165,607 or -2.10% from last fiscal year. **Salaries and Benefits** are budgeted to change by \$-55,511 or -0.94% to \$5,836,143. **Purchased Services** are budgeted to change by \$-146,572 to \$1,226,054 and **Supplies and Equipment** is budgeted to change by \$36,476 to \$531,954.



View Filters

- Fund
 - 04 COMMUNITY SERVICE FUND

FY 2026 Budget Summary - Revenue

Duluth Public School ISD 709

Local Revenue

\$25,351,541

FY 2026 Budgeted

-0.75% Change from Prior Year

State Revenue

\$2,505,759

FY 2026 Budgeted

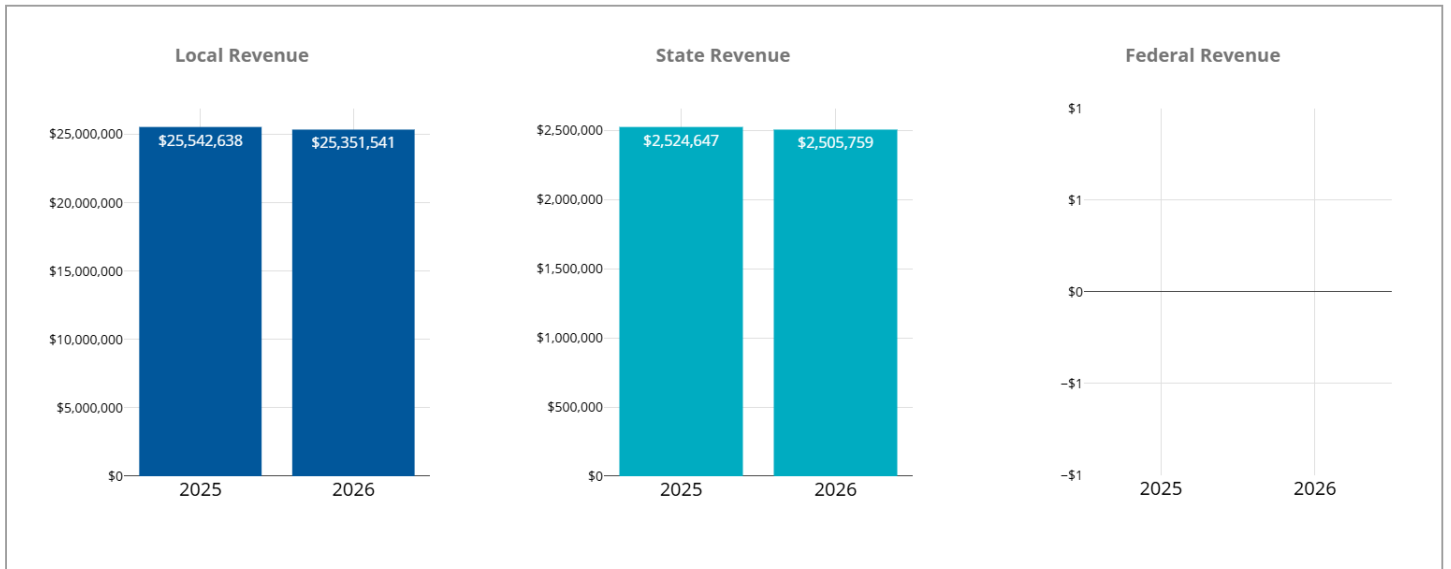
-0.75% Change from Prior Year

Federal Revenue

\$0

FY 2026 Budgeted

0.00% Change from Prior Year



	FY2024 Actuals	FY2025 Budget	FY2026 Budget	Percent Change	Dollar Change
Local Revenue					
Property Tax Levy	\$-1,843,757	\$25,535,516	\$25,344,473	-0.75%	\$-191,043
Admission and Student Activities Revenue	\$0	\$0	\$0	\$0	\$0
All Other Local Revenue	\$25,991,558	\$7,122	\$7,068	-0.75%	\$-53
TOTAL LOCAL REVENUE	\$24,147,801	\$25,542,638	\$25,351,541	-0.75%	\$-191,096
State Revenue					
General Education Aid	\$0	\$0	\$0	\$0	\$0
State Aid for Special Education	\$0	\$0	\$0	\$0	\$0
All Other State Revenue	\$2,387,523	\$2,524,647	\$2,505,759	-0.75%	\$-18,888
TOTAL STATE REVENUE	\$2,387,523	\$2,524,647	\$2,505,759	-0.75%	\$-18,888
Federal Revenue					
Other Revenue Sources	\$0	\$0	\$0	0.00%	\$0
TOTAL REVENUE	\$26,535,324	\$28,067,285	\$27,857,301	-0.75%	\$-209,984

View Filters

- Fund
 - 07 DEBT SERVICE FUND



FY 2026 Budget Summary - Expense

Duluth Public School ISD 709

<p>Salaries and Benefits</p> <p>\$0</p> <p>FY 2026 Budgeted</p> <p>\$0 Change from Prior Year</p>	<p>Purchased Services</p> <p>\$0</p> <p>FY 2026 Budgeted</p> <p>\$0 Change from Prior Year</p>	<p>Supplies and Equipment</p> <p>\$0</p> <p>FY 2026 Budgeted</p> <p>\$0 Change from Prior Year</p>
--	---	---

--	--	--	--	--	--

	FY2024 Actuals	FY2025 Budget	FY2026 Budget	Percent Change	Dollar Change
Salaries and Benefits					
Salaries and Wages	\$0	\$0	\$0	\$0	\$0
Employee Benefits	\$0	\$0	\$0	\$0	\$0
TOTAL SALARIES AND BENEFITS	\$0	\$0	\$0	\$0	\$0
All Other Expenses					
Purchased Services	\$0	\$0	\$0	\$0	\$0
Supplies and Materials	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$0	\$0	\$0	\$0	\$0
Debt Service	\$26,937,463	\$27,393,530	\$27,394,520	0.00%	\$990
Other Expenditures	\$0	\$0	\$0	\$0	\$0
Other Financing Uses	\$-1,429	\$0	\$0	0.00%	\$0
TOTAL ALL OTHER	\$26,936,034	\$27,393,530	\$27,394,520	0.00%	\$990
TOTAL EXPENSES	\$26,936,034	\$27,393,530	\$27,394,520	0.00%	\$990

FY 2026 Expense Budget Insight:

Expense for FY 2026 is budgeted at \$27,394,520, which is a difference of \$990 or 0.00% from last fiscal year. **Salaries and Benefits** are budgeted to change by \$0 or \$0 to \$0. **Purchased Services** are budgeted to change by \$0 to \$0 and **Supplies and Equipment** is budgeted to change by \$0 to \$0.

View Filters

- Fund
 - 07 DEBT SERVICE FUND



FY 2026 Budget Summary - Revenue

Duluth Public School ISD 709

Local Revenue

\$320,000

FY 2026 Budgeted

15.90% Change from Prior Year

State Revenue

\$0

FY 2026 Budgeted

\$0 Change from Prior Year

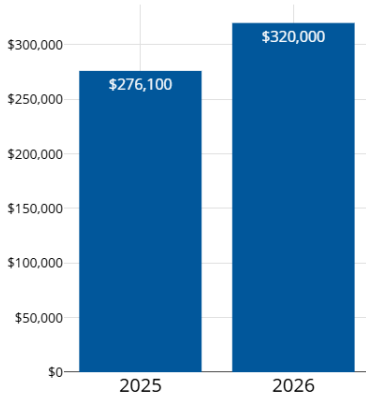
Federal Revenue

\$0

FY 2026 Budgeted

\$0 Change from Prior Year

Local Revenue



	FY2024 Actuals	FY2025 Budget	FY2026 Budget	Percent Change	Dollar Change
Local Revenue					
Property Tax Levy	\$0	\$0	\$0	\$0	\$0
Admission and Student Activities Revenue	\$0	\$0	\$0	\$0	\$0
All Other Local Revenue	\$0	\$276,100	\$320,000	15.90%	\$43,900
TOTAL LOCAL REVENUE	\$0	\$276,100	\$320,000	15.90%	\$43,900
State Revenue					
General Education Aid	\$0	\$0	\$0	\$0	\$0
State Aid for Special Education	\$0	\$0	\$0	\$0	\$0
All Other State Revenue	\$0	\$0	\$0	\$0	\$0
TOTAL STATE REVENUE	\$0	\$0	\$0	\$0	\$0
Federal Revenue					
Other Revenue Sources	\$0	\$0	\$0	\$0	\$0
TOTAL REVENUE	\$0	\$276,100	\$320,000	15.90%	\$43,900

View Filters

- Fund
 - 08 TRUST FUND



FY 2026 Budget Summary - Expense

Duluth Public School ISD 709

Salaries and Benefits
\$270,842
 FY 2026 Budgeted
 2.70% Change from Prior Year

Purchased Services
\$0
 FY 2026 Budgeted
 \$0 Change from Prior Year

Supplies and Equipment
\$0
 FY 2026 Budgeted
 \$0 Change from Prior Year



	FY2024 Actuals	FY2025 Budget	FY2026 Budget	Percent Change	Dollar Change
Salaries and Benefits					
Salaries and Wages	\$0	\$0	\$0	\$0	\$0
Employee Benefits	\$0	\$263,733	\$270,842	2.70%	\$7,109
TOTAL SALARIES AND BENEFITS	\$0	\$263,733	\$270,842	2.70%	\$7,109
All Other Expenses					
Purchased Services	\$0	\$0	\$0	\$0	\$0
Supplies and Materials	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$0	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Other Expenditures	\$0	\$0	\$0	0.00%	\$0
Other Financing Uses	\$0	\$0	\$0	\$0	\$0
TOTAL ALL OTHER	\$0	\$0	\$0	0.00%	\$0
TOTAL EXPENSES	\$0	\$263,733	\$270,842	2.70%	\$7,109

FY 2026 Expense Budget Insight:

Expense for FY 2026 is budgeted at \$270,842, which is a difference of \$7,109 or 2.70% from last fiscal year. **Salaries and Benefits** are budgeted to change by \$7,109 or 2.70% to \$270,842. **Purchased Services** are budgeted to change by \$0 to \$0 and **Supplies and Equipment** is budgeted to change by \$0 to \$0.

View Filters

- Fund
 - 08 TRUST FUND



FY 2026 Budget Summary - Revenue

Duluth Public School ISD 709

Local Revenue

\$959,836

FY 2026 Budgeted

1.04% Change from Prior Year

State Revenue

\$0

FY 2026 Budgeted

\$0 Change from Prior Year

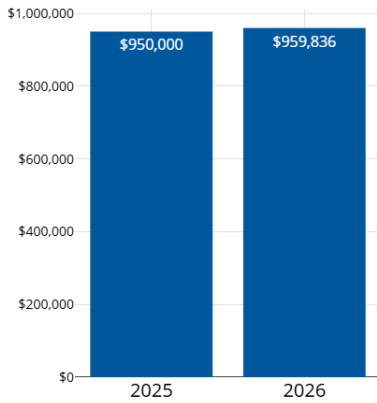
Federal Revenue

\$0

FY 2026 Budgeted

\$0 Change from Prior Year

Local Revenue



	FY2024 Actuals	FY2025 Budget	FY2026 Budget	Percent Change	Dollar Change
Local Revenue					
Property Tax Levy	\$0	\$0	\$0	\$0	\$0
Admission and Student Activities Revenue	\$0	\$0	\$0	\$0	\$0
All Other Local Revenue	\$1,002,486	\$950,000	\$959,836	1.04%	\$9,836
TOTAL LOCAL REVENUE	\$1,002,486	\$950,000	\$959,836	1.04%	\$9,836
State Revenue					
General Education Aid	\$0	\$0	\$0	\$0	\$0
State Aid for Special Education	\$0	\$0	\$0	\$0	\$0
All Other State Revenue	\$0	\$0	\$0	\$0	\$0
TOTAL STATE REVENUE	\$0	\$0	\$0	\$0	\$0
Federal Revenue					
Other Revenue Sources	\$0	\$0	\$0	\$0	\$0
TOTAL REVENUE	\$1,002,486	\$950,000	\$959,836	1.04%	\$9,836

View Filters

- Fund
 - 20 INTERNAL SERVICE FUND



FY 2026 Budget Summary - Expense

Duluth Public School ISD 709

Salaries and Benefits
\$960,456
 FY 2026 Budgeted
 10.33% Change from Prior Year

Purchased Services
\$65,092
 FY 2026 Budgeted
 10.33% Change from Prior Year

Supplies and Equipment
\$0
 FY 2026 Budgeted
 \$0 Change from Prior Year



	FY2024 Actuals	FY2025 Budget	FY2026 Budget	Percent Change	Dollar Change
Salaries and Benefits					
Salaries and Wages	\$0	\$0	\$0	\$0	\$0
Employee Benefits	\$992,549	\$870,564	\$960,456	10.33%	\$89,892
TOTAL SALARIES AND BENEFITS	\$992,549	\$870,564	\$960,456	10.33%	\$89,892
All Other Expenses					
Purchased Services	\$62,419	\$59,000	\$65,092	10.33%	\$6,092
Supplies and Materials	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$0	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Other Expenditures	\$0	\$0	\$0	\$0	\$0
Other Financing Uses	\$0	\$0	\$0	\$0	\$0
TOTAL ALL OTHER	\$62,419	\$59,000	\$65,092	10.33%	\$6,092
TOTAL EXPENSES	\$1,054,968	\$929,564	\$1,025,548	10.33%	\$95,984

FY 2026 Expense Budget Insight:

Expense for FY 2026 is budgeted at \$1,025,548, which is a difference of \$95,984 or 10.33% from last fiscal year. **Salaries and Benefits** are budgeted to change by \$89,892 or 10.33% to \$960,456. **Purchased Services** are budgeted to change by \$6,092 to \$65,092 and **Supplies and Equipment** is budgeted to change by \$0 to \$0.

View Filters

- Fund
 - 20 INTERNAL SERVICE FUND



FY 2026 Budget Summary - Revenue

Duluth Public School ISD 709

Local Revenue

\$0

FY 2026 Budgeted

\$0 Change from Prior Year

State Revenue

\$313,509

FY 2026 Budgeted

13.48% Change from Prior Year

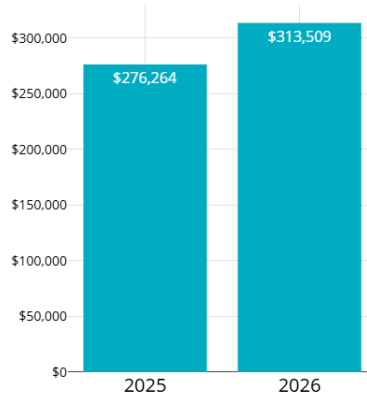
Federal Revenue

\$0

FY 2026 Budgeted

\$0 Change from Prior Year

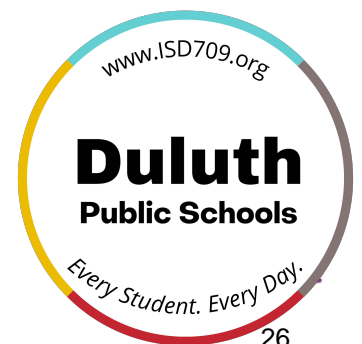
State Revenue



	FY2024 Actuals	FY2025 Budget	FY2026 Budget	Percent Change	Dollar Change
Local Revenue					
Property Tax Levy	\$0	\$0	\$0	\$0	\$0
Admission and Student Activities Revenue	\$0	\$0	\$0	\$0	\$0
All Other Local Revenue	\$0	\$0	\$0	\$0	\$0
TOTAL LOCAL REVENUE	\$0	\$0	\$0	\$0	\$0
State Revenue					
General Education Aid	\$0	\$0	\$0	\$0	\$0
State Aid for Special Education	\$0	\$0	\$0	\$0	\$0
All Other State Revenue	\$0	\$276,264	\$313,509	13.48%	\$37,245
TOTAL STATE REVENUE	\$0	\$276,264	\$313,509	13.48%	\$37,245
Federal Revenue					
Other Revenue Sources	\$0	\$0	\$0	\$0	\$0
TOTAL REVENUE	\$0	\$276,264	\$313,509	13.48%	\$37,245

View Filters

- Fund
 - 79 --



FY 2026 Budget Summary - Expense

Duluth Public School ISD 709

<p>Salaries and Benefits</p> <p>\$0</p> <p>FY 2026 Budgeted</p> <p>\$0 Change from Prior Year</p>	<p>Purchased Services</p> <p>\$311,758</p> <p>FY 2026 Budgeted</p> <p>12.85% Change from Prior Year</p>	<p>Supplies and Equipment</p> <p>\$0</p> <p>FY 2026 Budgeted</p> <p>\$0 Change from Prior Year</p>
--	--	---

Purchased Services



	FY2024 Actuals	FY2025 Budget	FY2026 Budget	Percent Change	Dollar Change
Salaries and Benefits					
Salaries and Wages	\$0	\$0	\$0	\$0	\$0
Employee Benefits	\$0	\$0	\$0	\$0	\$0
TOTAL SALARIES AND BENEFITS	\$0	\$0	\$0	\$0	\$0
All Other Expenses					
Purchased Services	\$0	\$276,264	\$311,758	12.85%	\$35,494
Supplies and Materials	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$0	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Other Expenditures	\$0	\$0	\$0	\$0	\$0
Other Financing Uses	\$0	\$0	\$0	\$0	\$0
TOTAL ALL OTHER	\$0	\$276,264	\$311,758	12.85%	\$35,494
TOTAL EXPENSES	\$0	\$276,264	\$311,758	12.85%	\$35,494

FY 2026 Expense Budget Insight:

Expense for FY 2026 is budgeted at \$311,758, which is a difference of \$35,494 or 12.85% from last fiscal year. **Salaries and Benefits** are budgeted to change by \$0 or \$0 to \$0. **Purchased Services** are budgeted to change by \$35,494 to \$311,758 and **Supplies and Equipment** is budgeted to change by \$0 to \$0.

View Filters

- Fund
 - 79 --

