

**Duluth Public Schools #709 - COW Budget 06.12.25 (3rd Reading)**  
**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.
- **Title Funding**  
Will be determined by June 2025 per MDE
- **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.  
(Fy 25 funding is \$3,104,000)
- **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 12 | 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
<b>Total Enrollment</b>	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		



<b>Revenue Budget Summary - General Fund Categorical Aid FY26</b>	
Undesignated	\$64,598,177.00
Federal Programs	\$6,827,393.00
Special Education	\$28,178,705.98
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/>
	\$106,160,187.98
<b>Restricted/Reserved:</b>	
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.	\$1,248,167.03
LTFM	\$1,100,311.00
Achiev. & Integrat.	\$1,178,892.00
Safe Schools	\$326,213.00
Total Restricted:	<hr/>
	\$18,923,123.03
<b>Total General Fund:</b>	<b>\$125,083,311.01</b>

**Duluth**  
**Public Schools**

## PROPOSED FISCAL YEAR 2025/2026 BUDGET

<b>REVENUES</b>	<b>Proposed FY 2026 Budget</b>	<b>EXPENDITURES</b>	<b>Proposed FY 2026 Budget</b>	<b>Dollar Change</b>
01 General Fund	\$142,360,679.00	01 General Fund	\$142,111,797.00	\$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
<b>Subtotal - Revenues</b>	<b>\$186,118,820.00</b>	<b>Subtotal - Expenditures</b>	<b>\$184,935,181.00</b>	<b>\$1,183,639</b>

# FY26 Proposed Budget - Finances at a Glance



View Filters  
No filters selected

**\$186,118,819**  
FY2026 Budgeted Revenues

**\$184,935,182**  
FY2026 Budgeted Expenses

**\$54,860,034**  
Revenues from Local Sources

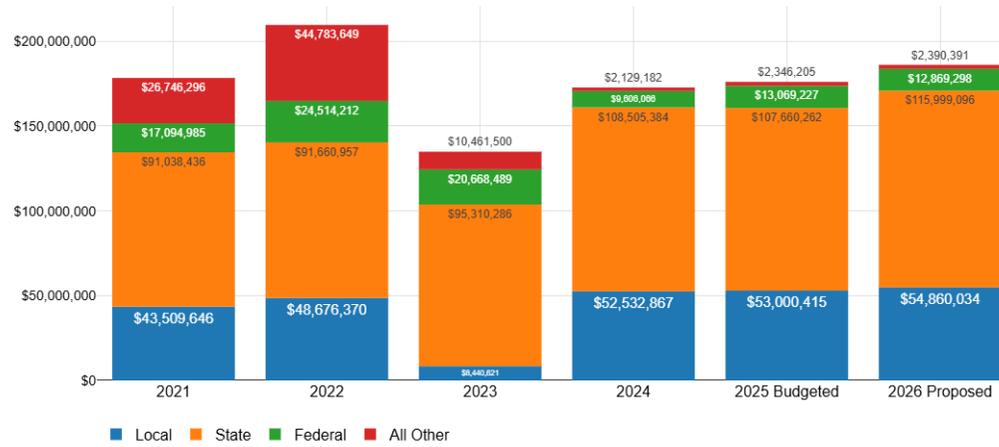
**\$115,999,096**  
Revenues from State Sources

**\$85,944,054**  
Expenses for Salaries

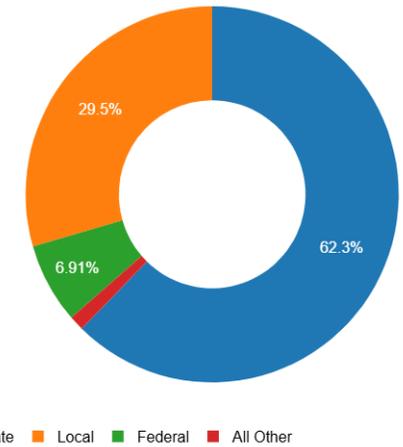
**\$45,117,748**  
Expenses for Benefits

**\$13,028,680**  
Expenses for Purchased Services

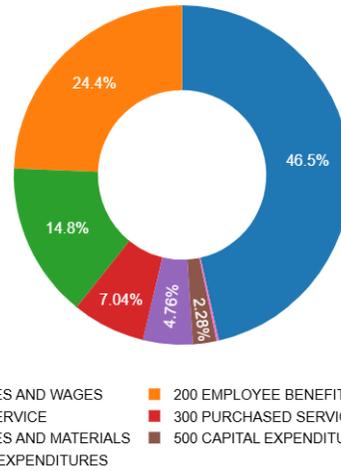
### Revenues by Source



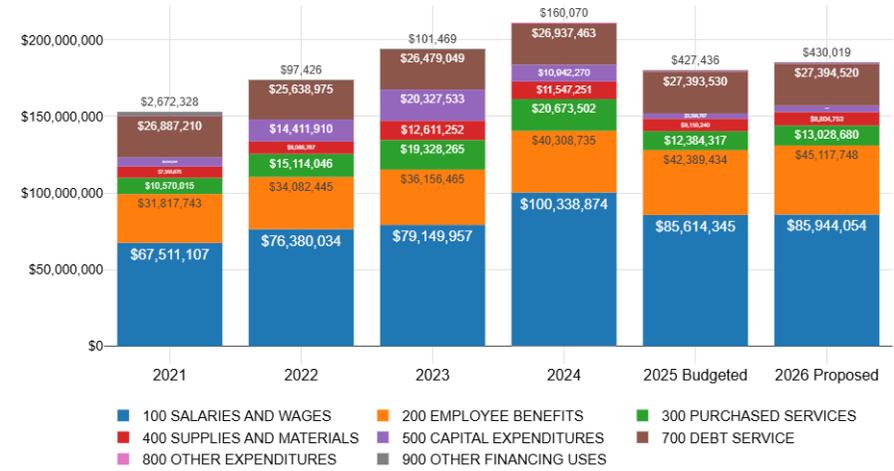
### Proposed Budget Revenues by Source



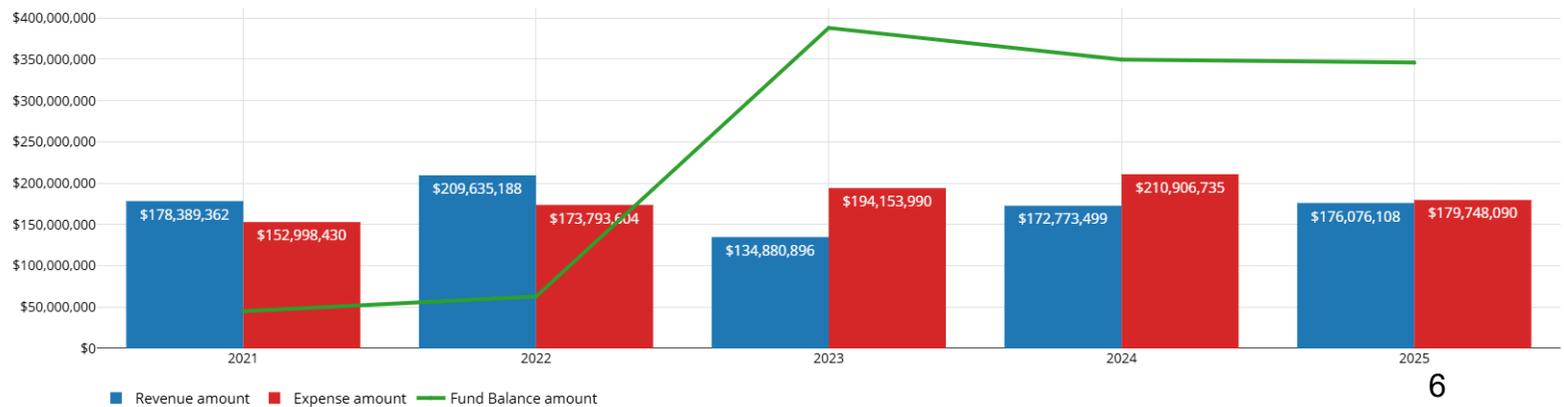
### Proposed Budget Expenses by Object



### Expenses by Object



### Historical Revenues, Expenses and Fund Balance



# FY26 Proposed Budget - Finances at a Glance



View Filters  
 • Fund  
 ○ 01 GENERAL FUND

**\$142,360,679**  
 FY2026 Budgeted Revenues

**\$142,111,797**  
 FY2026 Budgeted Expenses

**\$25,413,158**  
 Revenues from Local Sources

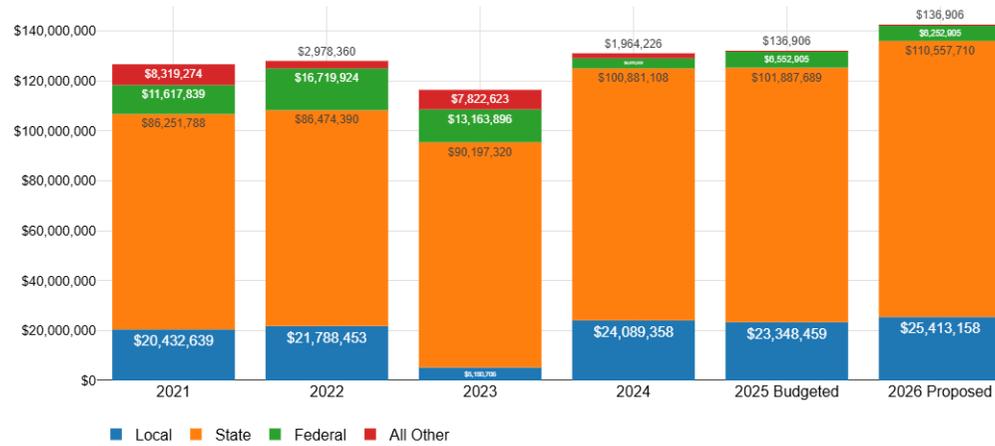
**\$110,557,710**  
 Revenues from State Sources

**\$80,280,222**  
 Expenses for Salaries

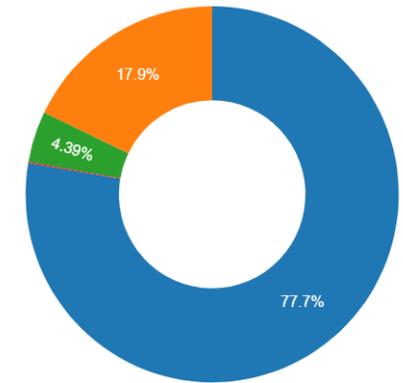
**\$40,455,267**  
 Expenses for Benefits

**\$11,252,706**  
 Expenses for Purchased Services

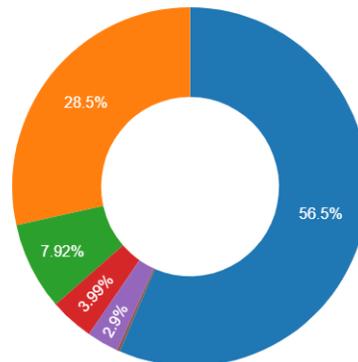
Revenues by Source



Proposed Budget Revenues by Source

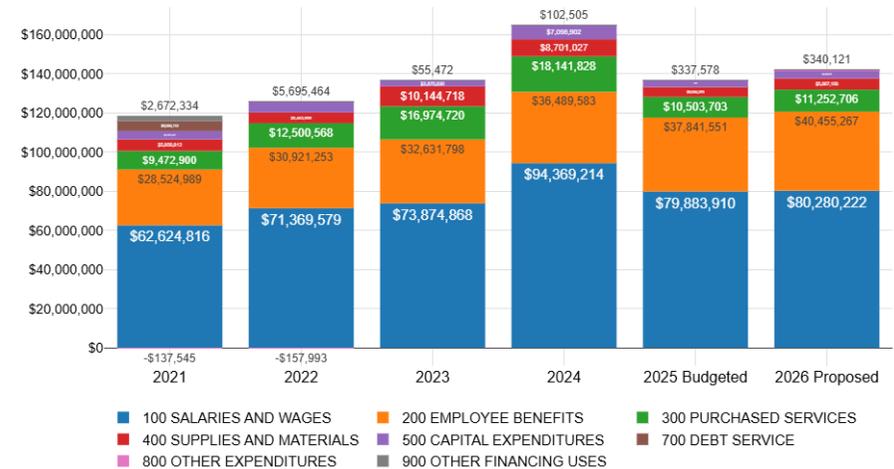


Proposed Budget Expenses by Object

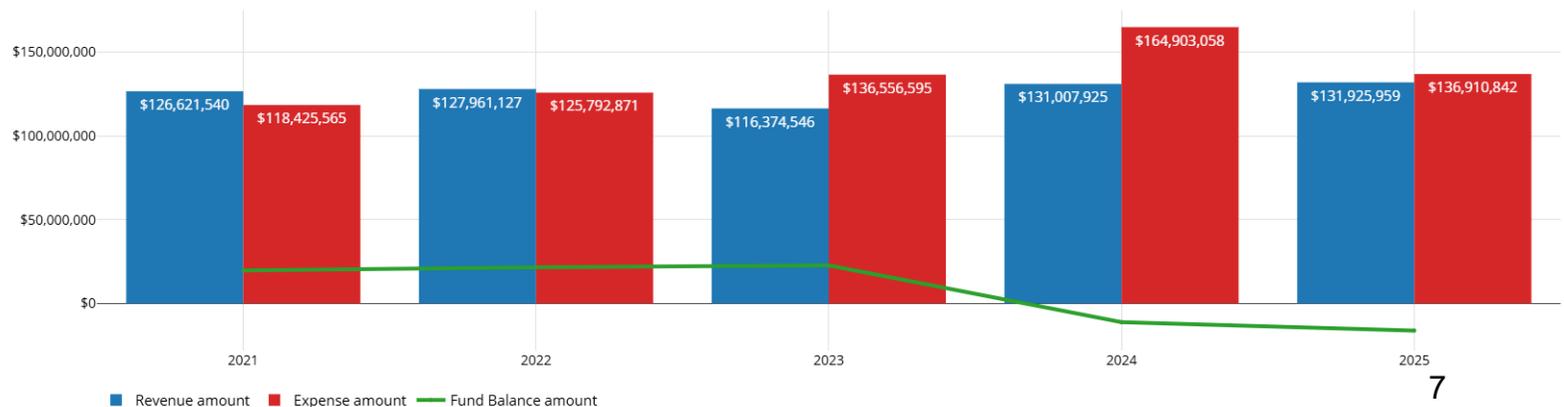


100 SALARIES AND WAGES  
 200 EMPLOYEE BENEFITS  
 300 PURCHASED SERVICES  
 400 SUPPLIES AND MATERIALS  
 500 CAPITAL EXPENDITURES  
 800 OTHER EXPENDITURES

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

**\$115,999,096**

FY 2026 Budgeted

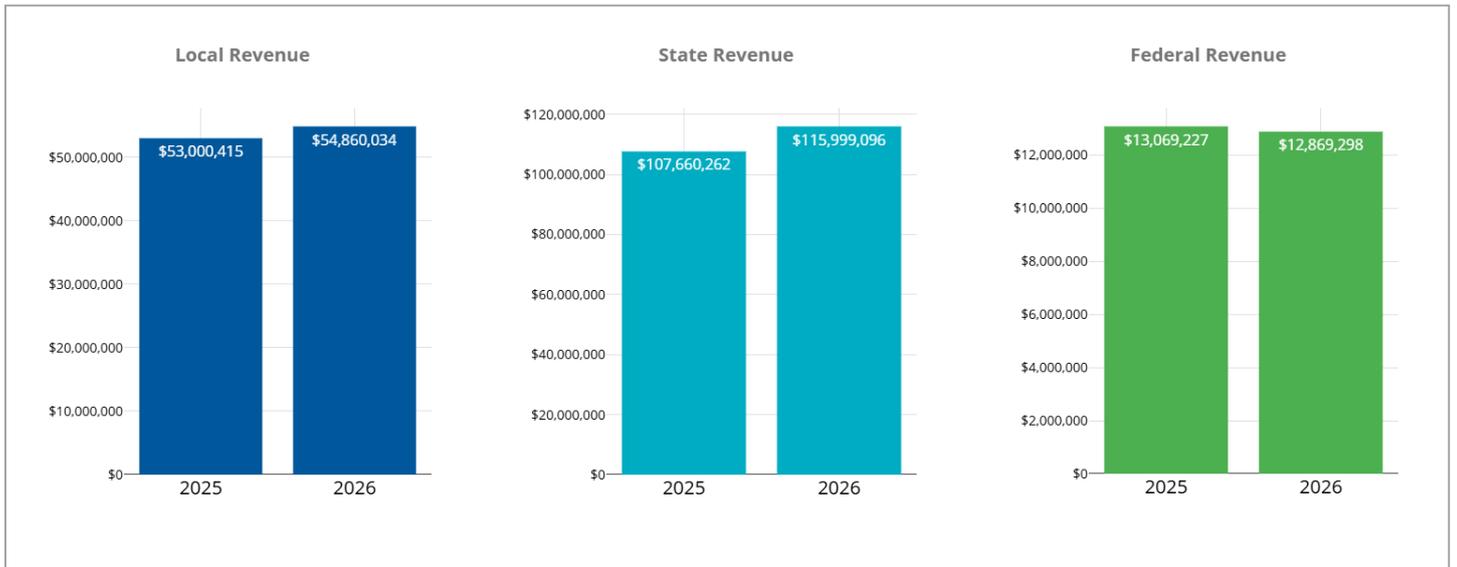
7.75% Change from Prior Year

Federal Revenue

**\$12,869,298**

FY 2026 Budgeted

-1.53% Change from Prior Year



	FY2024 Actuals	FY2025 Budget	FY2026 Budget	Percent Change	Dollar Change
<b>Local Revenue</b>					
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
<b>TOTAL LOCAL REVENUE</b>	<b>\$52,532,867</b>	<b>\$53,000,415</b>	<b>\$54,860,034</b>	<b>3.51%</b>	<b>\$1,859,619</b>
<b>State Revenue</b>					
General Education Aid	\$73,764,215	\$74,524,043	\$78,752,643	5.67%	\$4,441,421
State Aid for Special Education	\$23,356,897	\$23,737,285	\$28,178,706	18.71%	\$4,441,421
All Other State Revenue	\$11,384,272	\$9,398,933	\$9,067,747	-3.52%	\$-331,187
<b>TOTAL STATE REVENUE</b>	<b>\$108,505,384</b>	<b>\$107,660,262</b>	<b>\$115,999,096</b>	<b>7.75%</b>	<b>\$8,338,834</b>
<b>Federal Revenue</b>					
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
<b>TOTAL REVENUE</b>	<b>\$172,773,499</b>	<b>\$176,076,108</b>	<b>\$186,118,819</b>	<b>5.70%</b>	<b>\$10,042,711</b>

View Filters

No filters selected



FY 2026 Budget Summary - Expense

Duluth Public School ISD 709

Salaries and Benefits

**\$131,061,804**

FY 2026 Budgeted

2.39% Change from Prior Year

Purchased Services

**\$13,028,680**

FY 2026 Budgeted

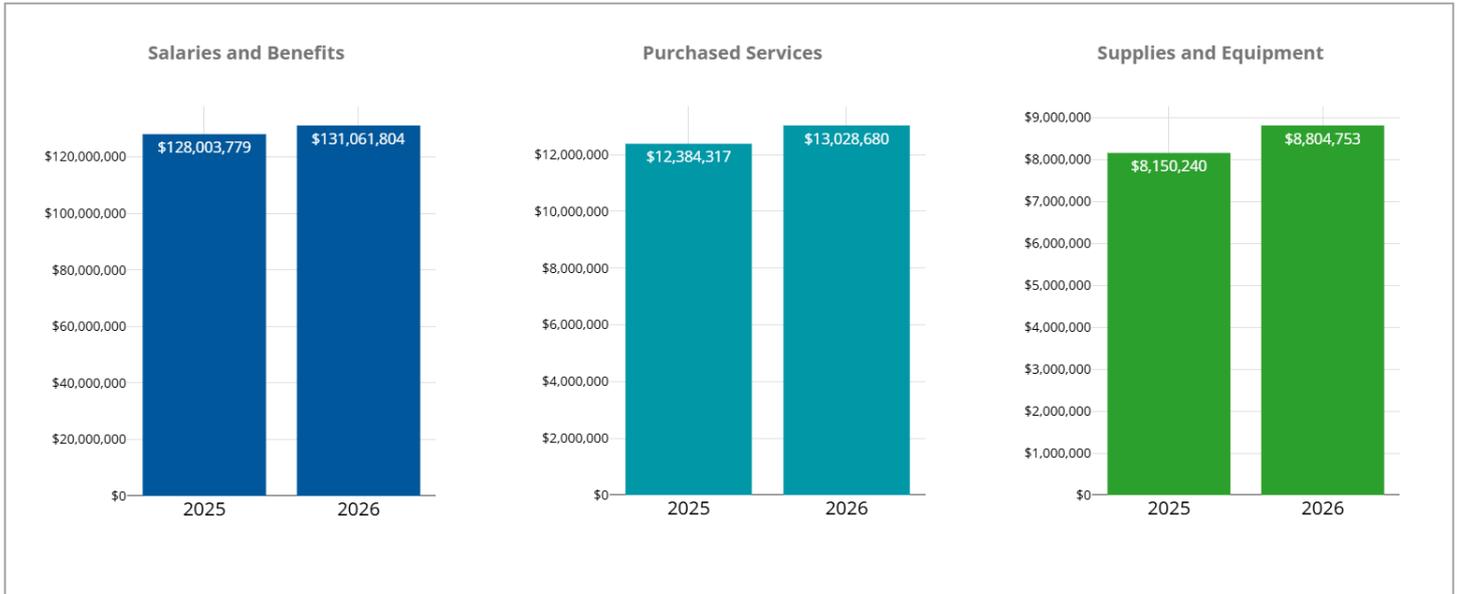
5.20% Change from Prior Year

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
<b>Salaries and Benefits</b>					
Salaries and Wages	\$100,338,874	\$85,614,345	\$85,944,055	0.39%	\$329,710
Employee Benefits	\$40,308,735	\$42,389,434	\$45,117,749	6.44%	\$2,728,315
<b>TOTAL SALARIES AND BENEFITS</b>	<b>\$140,647,608</b>	<b>\$128,003,779</b>	<b>\$131,061,804</b>	<b>2.39%</b>	<b>\$3,058,025</b>
<b>All Other Expenses</b>					
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
<b>TOTAL ALL OTHER</b>	<b>\$70,259,127</b>	<b>\$51,744,311</b>	<b>\$53,873,379</b>	<b>4.11%</b>	<b>\$2,129,068</b>
<b>TOTAL EXPENSES</b>	<b>\$210,906,735</b>	<b>\$179,748,090</b>	<b>\$184,935,183</b>	<b>2.89%</b>	<b>\$5,187,093</b>

**FY 2026 Expense Budget Insight:**

Expense for FY 2026 is budgeted at \$184,935,183, which is a difference of \$5,187,093 or 2.89% from last fiscal year. **Salaries and Benefits** are budgeted to change by \$3,058,025 or 2.39% to \$131,061,804. **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

**\$110,557,710**

FY 2026 Budgeted

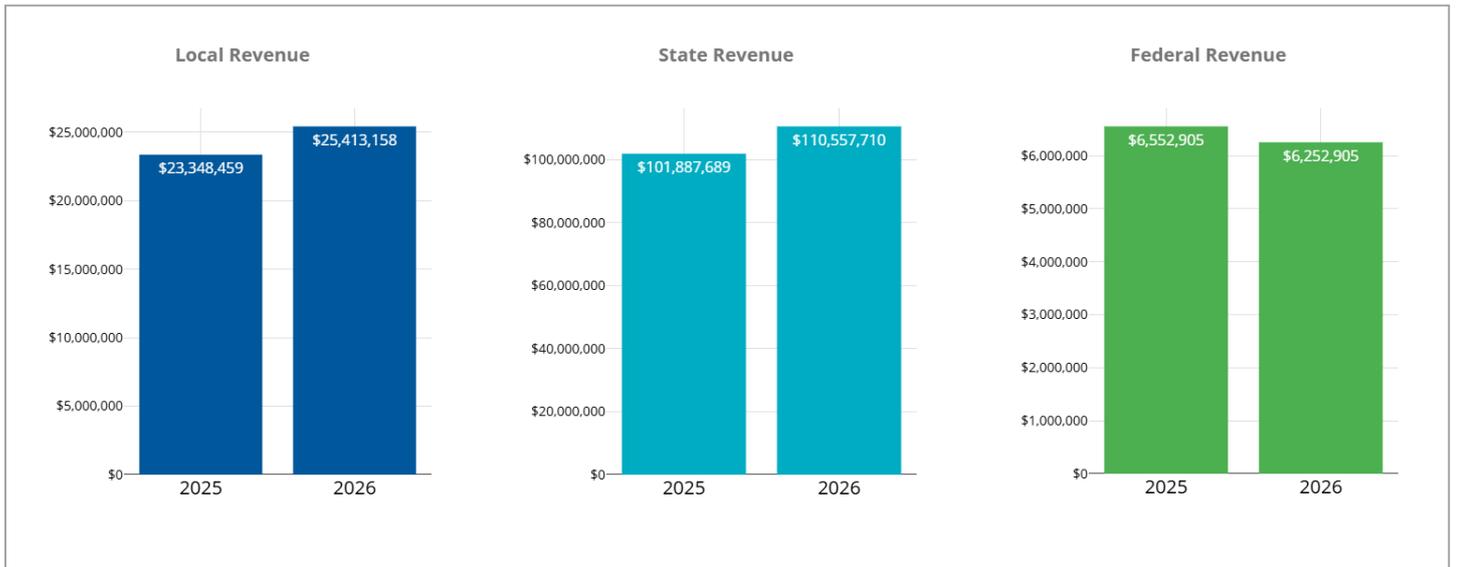
8.51% Change from Prior Year

Federal Revenue

**\$6,252,905**

FY 2026 Budgeted

-4.58% Change from Prior Year



	FY2024 Actuals	FY2025 Budget	FY2026 Budget	Percent Change	Dollar Change
<b>Local Revenue</b>					
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
<b>TOTAL LOCAL REVENUE</b>	<b>\$24,089,358</b>	<b>\$23,348,459</b>	<b>\$25,413,158</b>	<b>8.84%</b>	<b>\$2,064,699</b>
<b>State Revenue</b>					
General Education Aid	\$73,764,215	\$74,524,043	\$78,752,643	5.67%	\$4,441,421
State Aid for Special Education	\$23,356,897	\$23,737,285	\$28,178,706	18.71%	\$4,441,421
All Other State Revenue	\$3,759,995	\$3,626,361	\$3,626,361	0.00%	\$0
<b>TOTAL STATE REVENUE</b>	<b>\$100,881,108</b>	<b>\$101,887,689</b>	<b>\$110,557,710</b>	<b>8.51%</b>	<b>\$8,670,021</b>
<b>Federal Revenue</b>					
Other Revenue Sources	\$4,073,232	\$6,552,905	\$6,252,905	-4.58%	\$-300,000
	\$1,964,226	\$136,906	\$136,906	0.00%	\$0
<b>TOTAL REVENUE</b>	<b>\$131,007,925</b>	<b>\$131,925,959</b>	<b>\$142,360,679</b>	<b>7.91%</b>	<b>\$10,434,720</b>

View Filters

- Fund
  - 01 GENERAL FUND



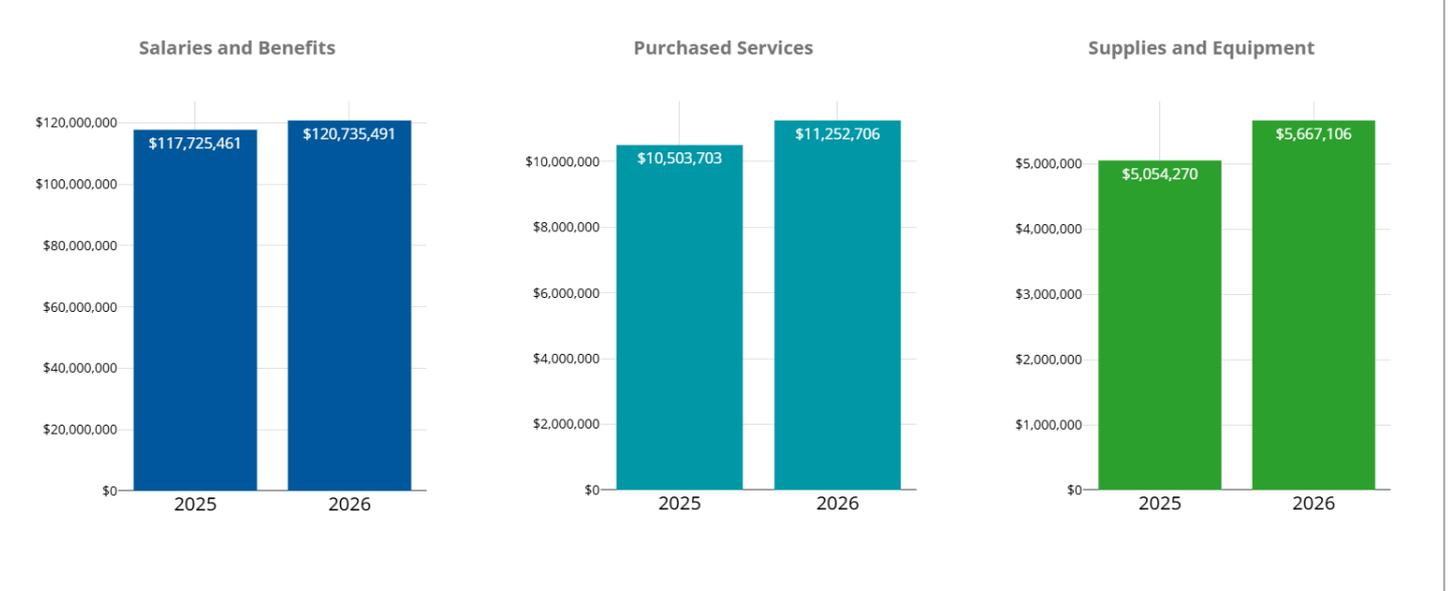
FY 2026 Budget Summary - Expense

Duluth Public School ISD 709

Salaries and Benefits  
**\$120,735,491**  
 FY 2026 Budgeted  
 2.56% 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
<b>Salaries and Benefits</b>					
Salaries and Wages	\$94,369,214	\$79,883,910	\$80,280,223	0.50%	\$396,313
Employee Benefits	\$36,489,583	\$37,841,551	\$40,455,268	6.91%	\$2,613,717
<b>TOTAL SALARIES AND BENEFITS</b>	<b>\$130,858,797</b>	<b>\$117,725,461</b>	<b>\$120,735,491</b>	<b>2.56%</b>	<b>\$3,010,030</b>
<b>All Other Expenses</b>					
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
<b>TOTAL ALL OTHER</b>	<b>\$34,044,261</b>	<b>\$19,185,381</b>	<b>\$21,376,308</b>	<b>11.42%</b>	<b>\$2,190,927</b>
<b>TOTAL EXPENSES</b>	<b>\$164,903,058</b>	<b>\$136,910,842</b>	<b>\$142,111,799</b>	<b>3.80%</b>	<b>\$5,200,957</b>

**FY 2026 Expense Budget Insight:**

Expense for FY 2026 is budgeted at \$142,111,799, which is a difference of \$5,200,957 or 3.80% from last fiscal year. **Salaries and Benefits** are budgeted to change by \$3,010,030 or 2.56% to \$120,735,491. **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

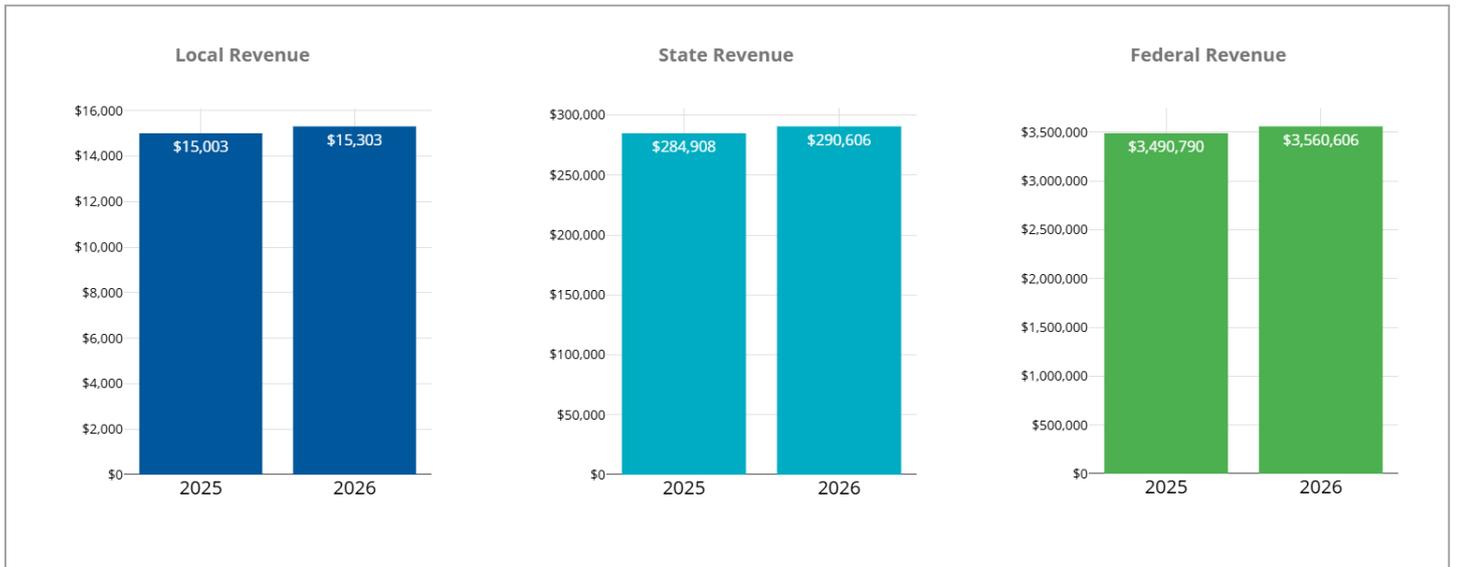
2.00% Change from Prior Year

Federal Revenue

**\$3,560,606**

FY 2026 Budgeted

2.00% Change from Prior Year



	FY2024 Actuals	FY2025 Budget	FY2026 Budget	Percent Change	Dollar Change
<b>Local Revenue</b>					
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
<b>TOTAL LOCAL REVENUE</b>	\$3,256	\$15,003	\$15,303	2.00%	\$300
<b>State Revenue</b>					
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
<b>TOTAL STATE REVENUE</b>	\$2,304,962	\$284,908	\$290,606	2.00%	\$5,698
<b>Federal Revenue</b>					
Other Revenue Sources	\$3,114,231	\$3,490,790	\$3,560,606	2.00%	\$69,816
<b>TOTAL REVENUE</b>	\$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
<b>Salaries and Benefits</b>					
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
<b>TOTAL SALARIES AND BENEFITS</b>	<b>\$2,361,081</b>	<b>\$3,252,367</b>	<b>\$3,258,872</b>	<b>0.20%</b>	<b>\$6,505</b>
<b>All Other Expenses</b>					
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
<b>TOTAL ALL OTHER</b>	<b>\$2,517,769</b>	<b>\$2,830,931</b>	<b>\$2,836,593</b>	<b>0.20%</b>	<b>\$5,662</b>
<b>TOTAL EXPENSES</b>	<b>\$4,878,850</b>	<b>\$6,083,298</b>	<b>\$6,095,464</b>	<b>0.20%</b>	<b>\$12,167</b>

**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

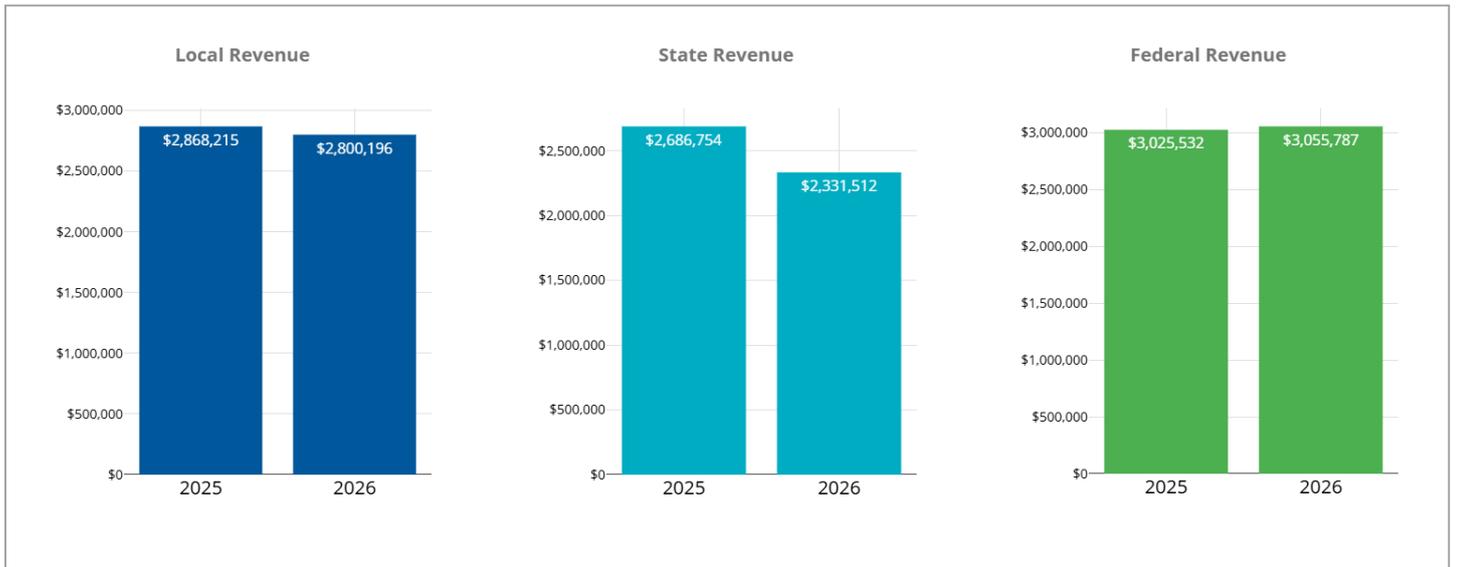
-13.22% Change from Prior Year

Federal Revenue

**\$3,055,787**

FY 2026 Budgeted

1.00% Change from Prior Year



	FY2024 Actuals	FY2025 Budget	FY2026 Budget	Percent Change	Dollar Change
<b>Local Revenue</b>					
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
<b>TOTAL LOCAL REVENUE</b>	<b>\$3,289,965</b>	<b>\$2,868,215</b>	<b>\$2,800,196</b>	<b>-2.37%</b>	<b>-\$68,019</b>
<b>State Revenue</b>					
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
<b>TOTAL STATE REVENUE</b>	<b>\$2,931,792</b>	<b>\$2,686,754</b>	<b>\$2,331,512</b>	<b>-13.22%</b>	<b>-\$355,242</b>
<b>Federal Revenue</b>					
Other Revenue Sources	\$2,418,603	\$3,025,532	\$3,055,787	1.00%	\$30,255
<b>TOTAL REVENUE</b>	<b>\$8,640,360</b>	<b>\$8,580,500</b>	<b>\$8,187,495</b>	<b>-4.58%</b>	<b>-\$393,006</b>

View Filters

- Fund
  - 04 COMMUNITY SERVICE FUND



FY 2026 Budget Summary - Expense

Duluth Public School ISD 709

<p>Salaries and Benefits</p> <p><b>\$5,836,143</b></p> <p>FY 2026 Budgeted</p> <p>-0.94% Change from Prior Year</p>	<p>Purchased Services</p> <p><b>\$1,226,054</b></p> <p>FY 2026 Budgeted</p> <p>-10.68% Change from Prior Year</p>	<p>Supplies and Equipment</p> <p><b>\$531,954</b></p> <p>FY 2026 Budgeted</p> <p>7.36% Change from Prior Year</p>
---	---	---



	FY2024 Actuals	FY2025 Budget	FY2026 Budget	Percent Change	Dollar Change
<b>Salaries and Benefits</b>					
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
<b>TOTAL SALARIES AND BENEFITS</b>	<b>\$6,435,181</b>	<b>\$5,891,654</b>	<b>\$5,836,143</b>	<b>-0.94%</b>	<b>\$-55,511</b>
<b>All Other Expenses</b>					
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
<b>TOTAL ALL OTHER</b>	<b>\$2,309,347</b>	<b>\$1,999,205</b>	<b>\$1,889,109</b>	<b>-5.51%</b>	<b>\$-110,096</b>
<b>TOTAL EXPENSES</b>	<b>\$8,744,528</b>	<b>\$7,890,858</b>	<b>\$7,725,252</b>	<b>-2.10%</b>	<b>\$-165,607</b>

**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

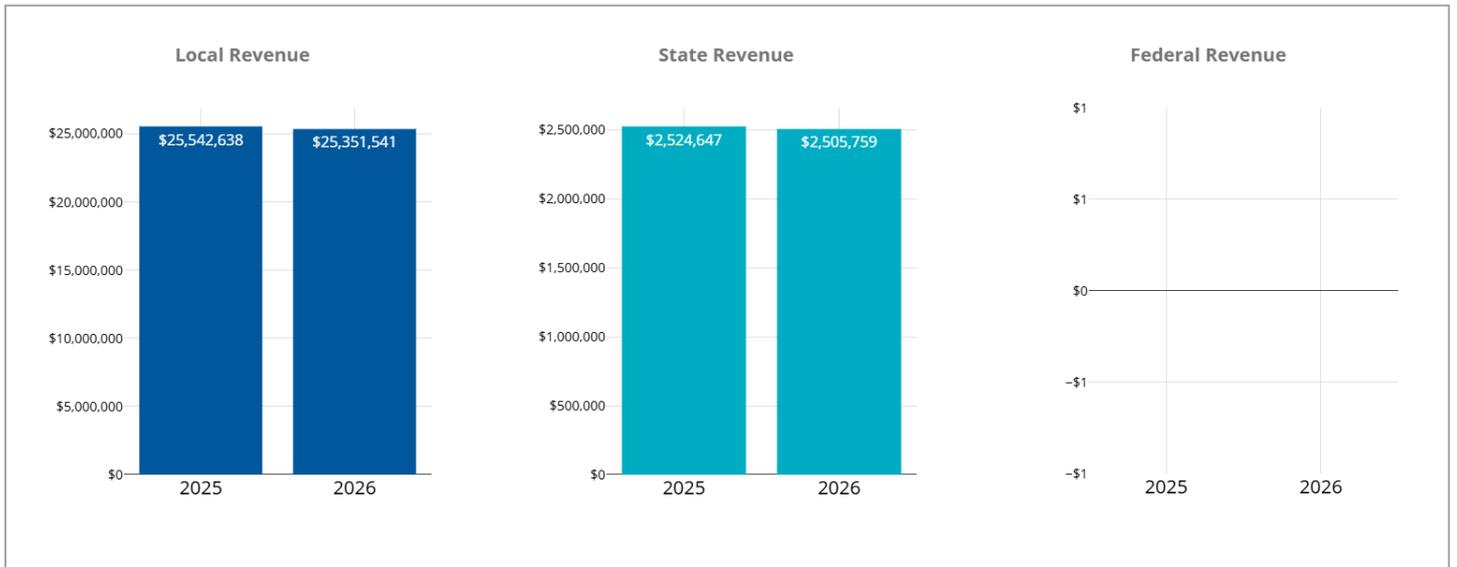
-0.75% Change from Prior Year

Federal Revenue

**\$0**

FY 2026 Budgeted

0.00% Change from Prior Year



	FY2024 Actuals	FY2025 Budget	FY2026 Budget	Percent Change	Dollar Change
<b>Local Revenue</b>					
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
<b>TOTAL LOCAL REVENUE</b>	<b>\$24,147,801</b>	<b>\$25,542,638</b>	<b>\$25,351,541</b>	<b>-0.75%</b>	<b>\$-191,096</b>
<b>State Revenue</b>					
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
<b>TOTAL STATE REVENUE</b>	<b>\$2,387,523</b>	<b>\$2,524,647</b>	<b>\$2,505,759</b>	<b>-0.75%</b>	<b>\$-18,888</b>
<b>Federal Revenue</b>					
Other Revenue Sources	\$0	\$0	\$0	0.00%	\$0
<b>TOTAL REVENUE</b>	<b>\$26,535,324</b>	<b>\$28,067,285</b>	<b>\$27,857,301</b>	<b>-0.75%</b>	<b>\$-209,984</b>

View Filters

- Fund
  - 07 DEBT SERVICE FUND



FY 2026 Budget Summary - Expense

Duluth Public School ISD 709

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

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

	FY2024 Actuals	FY2025 Budget	FY2026 Budget	Percent Change	Dollar Change
<b>Salaries and Benefits</b>					
Salaries and Wages	\$0	\$0	\$0	\$0	\$0
Employee Benefits	\$0	\$0	\$0	\$0	\$0
<b>TOTAL SALARIES AND BENEFITS</b>	\$0	\$0	\$0	\$0	\$0
<b>All Other Expenses</b>					
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
<b>TOTAL ALL OTHER</b>	\$26,936,034	\$27,393,530	\$27,394,520	0.00%	\$990
<b>TOTAL EXPENSES</b>	\$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
<b>Local Revenue</b>					
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
<b>TOTAL LOCAL REVENUE</b>	\$0	\$276,100	\$320,000	15.90%	\$43,900
<b>State Revenue</b>					
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
<b>TOTAL STATE REVENUE</b>	\$0	\$0	\$0	\$0	\$0
<b>Federal Revenue</b>					
Other Revenue Sources	\$0	\$0	\$0	\$0	\$0
<b>TOTAL REVENUE</b>	\$0	\$276,100	\$320,000	15.90%	\$43,900

View Filters

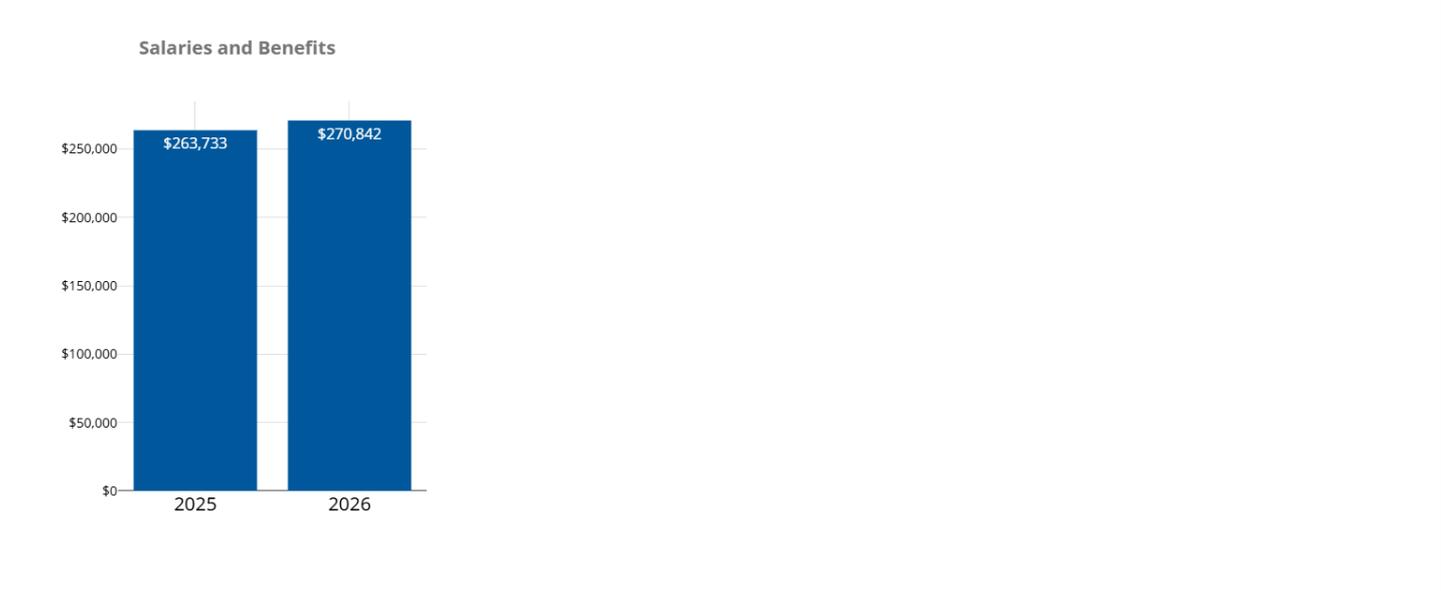
- Fund
  - 08 TRUST FUND



FY 2026 Budget Summary - Expense

Duluth Public School ISD 709

<p>Salaries and Benefits</p> <p><b>\$270,842</b></p> <p>FY 2026 Budgeted</p> <p>2.70% Change from Prior Year</p>	<p>Purchased Services</p> <p><b>\$0</b></p> <p>FY 2026 Budgeted</p> <p>\$0 Change from Prior Year</p>	<p>Supplies and Equipment</p> <p><b>\$0</b></p> <p>FY 2026 Budgeted</p> <p>\$0 Change from Prior Year</p>
--	---	---



	FY2024 Actuals	FY2025 Budget	FY2026 Budget	Percent Change	Dollar Change
<b>Salaries and Benefits</b>					
Salaries and Wages	\$0	\$0	\$0	\$0	\$0
Employee Benefits	\$0	\$263,733	\$270,842	2.70%	\$7,109
<b>TOTAL SALARIES AND BENEFITS</b>	\$0	\$263,733	\$270,842	2.70%	\$7,109
<b>All Other Expenses</b>					
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
<b>TOTAL ALL OTHER</b>	\$0	\$0	\$0	0.00%	\$0
<b>TOTAL EXPENSES</b>	\$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

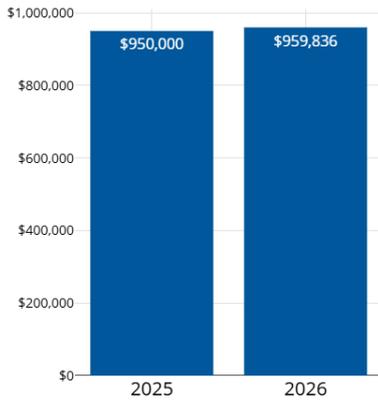
Federal Revenue

**\$0**

FY 2026 Budgeted

\$0 Change from Prior Year

Local Revenue



	FY2024 Actuals	FY2025 Budget	FY2026 Budget	Percent Change	Dollar Change
<b>Local Revenue</b>					
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
<b>TOTAL LOCAL REVENUE</b>	\$1,002,486	\$950,000	\$959,836	1.04%	\$9,836
<b>State Revenue</b>					
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
<b>TOTAL STATE REVENUE</b>	\$0	\$0	\$0	\$0	\$0
<b>Federal Revenue</b>					
Other Revenue Sources	\$0	\$0	\$0	\$0	\$0
<b>TOTAL REVENUE</b>	\$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

<p>Salaries and Benefits</p> <p><b>\$960,456</b></p> <p>FY 2026 Budgeted</p> <p>10.33% Change from Prior Year</p>	<p>Purchased Services</p> <p><b>\$65,092</b></p> <p>FY 2026 Budgeted</p> <p>10.33% Change from Prior Year</p>	<p>Supplies and Equipment</p> <p><b>\$0</b></p> <p>FY 2026 Budgeted</p> <p>\$0 Change from Prior Year</p>
---	---	---



	FY2024 Actuals	FY2025 Budget	FY2026 Budget	Percent Change	Dollar Change
<b>Salaries and Benefits</b>					
Salaries and Wages	\$0	\$0	\$0	\$0	\$0
Employee Benefits	\$992,549	\$870,564	\$960,456	10.33%	\$89,892
<b>TOTAL SALARIES AND BENEFITS</b>	\$992,549	\$870,564	\$960,456	10.33%	\$89,892
<b>All Other Expenses</b>					
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
<b>TOTAL ALL OTHER</b>	\$62,419	\$59,000	\$65,092	10.33%	\$6,092
<b>TOTAL EXPENSES</b>	\$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

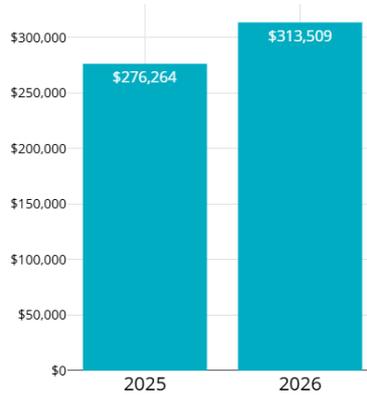
Federal Revenue

**\$0**

FY 2026 Budgeted

\$0 Change from Prior Year

State Revenue



	FY2024 Actuals	FY2025 Budget	FY2026 Budget	Percent Change	Dollar Change
<b>Local Revenue</b>					
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
<b>TOTAL LOCAL REVENUE</b>	\$0	\$0	\$0	\$0	\$0
<b>State Revenue</b>					
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
<b>TOTAL STATE REVENUE</b>	\$0	\$276,264	\$313,509	13.48%	\$37,245
<b>Federal Revenue</b>					
Other Revenue Sources	\$0	\$0	\$0	\$0	\$0
<b>TOTAL REVENUE</b>	\$0	\$276,264	\$313,509	13.48%	\$37,245

View Filters

- Fund
  - 79 --



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

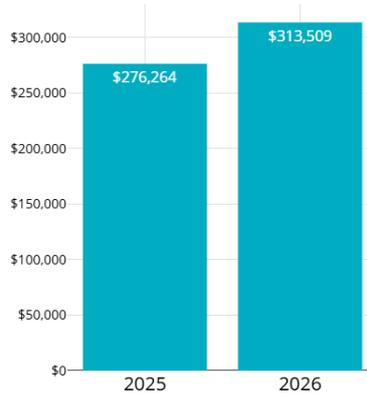
Federal Revenue

**\$0**

FY 2026 Budgeted

\$0 Change from Prior Year

State Revenue



	FY2024 Actuals	FY2025 Budget	FY2026 Budget	Percent Change	Dollar Change
<b>Local Revenue</b>					
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
<b>TOTAL LOCAL REVENUE</b>	\$0	\$0	\$0	\$0	\$0
<b>State Revenue</b>					
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
<b>TOTAL STATE REVENUE</b>	\$0	\$276,264	\$313,509	13.48%	\$37,245
<b>Federal Revenue</b>					
Other Revenue Sources	\$0	\$0	\$0	\$0	\$0
<b>TOTAL REVENUE</b>	\$0	\$276,264	\$313,509	13.48%	\$37,245

View Filters

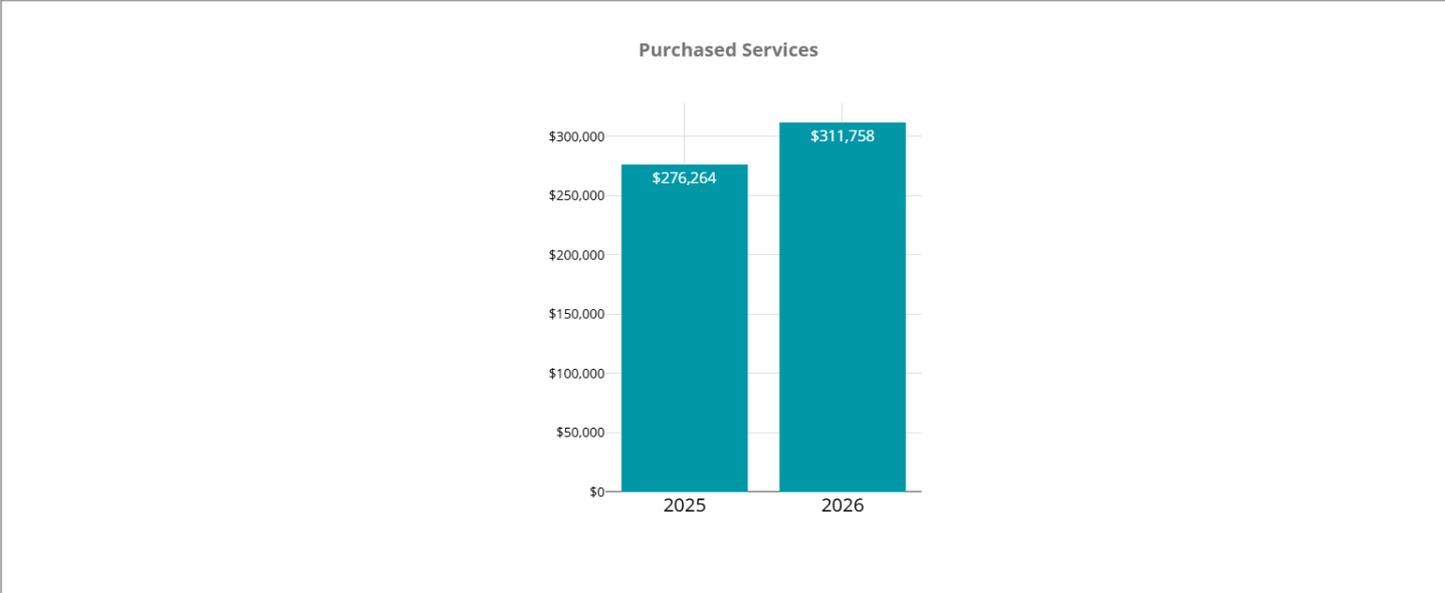
- Fund
  - 79 --



FY 2026 Budget Summary - Expense

Duluth Public School ISD 709

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



	FY2024 Actuals	FY2025 Budget	FY2026 Budget	Percent Change	Dollar Change
<b>Salaries and Benefits</b>					
Salaries and Wages	\$0	\$0	\$0	\$0	\$0
Employee Benefits	\$0	\$0	\$0	\$0	\$0
<b>TOTAL SALARIES AND BENEFITS</b>	\$0	\$0	\$0	\$0	\$0
<b>All Other Expenses</b>					
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
<b>TOTAL ALL OTHER</b>	\$0	\$276,264	\$311,758	12.85%	\$35,494
<b>TOTAL EXPENSES</b>	\$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 --

