

Duluth Public Schools #709 - COW Budget 06.13.24

Proposed Budget Summary - Fiscal Year 2025 (FY25)

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 FY25:

- **Strive for Fiscal Stability & Sustainability for future years**
Continue to strive for fund balance growth to meet District Policy of 8% of Gen. Fund Exp. Utilization of Assigned Fund Balance and districtwide operational budget cost reductions to help stabilize FY25 budget
- **Local Levy**
Increasing by \$2.6 million due to question one passing on the referendum
- **State Aid Increase**
Due to a 4% increase over last year the district will receive \$4,370,676 in Special Education Cross Subsidy Aid and a Basic Formula Allowance increase of \$1,225,212
- **Assigned Fund Balance Transfer**
Intent to use \$5 million from the assigned fund balance to offset the general education budget
- **Programming**
Middle School and High School model
- **Increase in Title Funding**
Increase of \$46,654 - 1.5% increase over LY
- **Library Aid**
\$140,315
- **Am. Indian Education Aid**
\$304,200
- **Student Support Personnel Aid**
\$100,723
- **English Learner Revenue**
\$36,966
- **CTE State Grant**
\$174,000



Basic FY25 Formula Allowance is \$7,281 per pupil. This includes a 2% increase based on 2024 Legislation.

Pupil Counts are budgeted at 7,999, a slight increase in FY25 compared to the FY24 budgeted enrollment of 7,989 Adjusted Average Daily Membership (ADM). The projected ADM is 8,074.

Food and Nutrition: Free breakfast and lunch for all students will continue in FY25 - the Application for Educational Benefits (Free and Reduced Meal Form) is still required by MDE to be filled out by families.

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

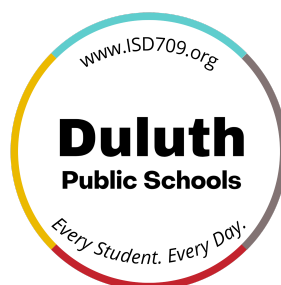
Timeline

- April 2024 | Individual board member meetings occurred to review the 5-year analytics and the FY25 preliminary budget
- April 25 | Board work session at Denfeld High School
- May 7 | Committee of the Whole – First reading
- June 11 | HR/Business Services
- June 13 | Committee of the Whole – Second reading (include categorical aid breakdown and final basic formula aid)
- June 18 | Regular Board Meeting – Adoption
- July 2024 | Guiding change document will be presented with timeline dates to address the FY26 budget reductions
- Smaller group meetings are possible within this timeline

Projected Enrollment for FY25

- Analysis completed 6 months prior
- Due to FY23 final counts of 8,120 we are using the ADM count of 8,074

	PROJECTED ENROLLMENT					
	2024	2025	2026	2027	2028	2029
EARLY CHILDHOOD (EC)	120	115	115	111	106	102
VOLUNTARY PRE K	35	35	35	35	35	35
HANDICAP (K)	131	127	121	117	113	108
Grades K-5	3,411	3,352	3,301	3,219	3,140	3,029
Grades 6-8	1,685	1,721	1,802	1,791	1,769	1,769
Grades 9-12	2,607	2,505	2,383	2,393	2,421	2,448
Area Learning Center	0	0	0	0	0	0
TOTAL ENROLLMENT	7,989	7,855	7,757	7,665	7,584	7,491
Change		(134)	(98)	(92)	(81)	(93)
% Change		-1.68%	-1.25%	-1.18%	-1.06%	-1.23%



Revenue Budget Summary - General Fund Categorical Aid FY25	
Undesignated	\$62,229,884.00
Federal Programs	\$6,385,404.00
Special Education	\$18,258,570.00
Transportation	\$3,845,844.00
Telecom Access	\$140,000.00
American Indian	\$304,200.00
Medical Assistance	\$1,700,000.00
Read Act	\$315,777.00
	<hr/>
	\$93,237,902.00
Restricted/Reserved:	
Staff Development	\$1,284,886.00
Operating Capital	\$1,956,054.00
Basic Skills & Comp Ed.	\$8,709,553.00
Gifted & Talented	\$114,704.00
Learning & Dev.	\$1,779,495.00
Alt. Learning Ctr.	\$1,979,700.00
LTFM	\$1,884,533.00
Achiev. & Integrat.	\$1,677,224.00
Safe Schools	\$312,389.00
Total Restricted:	<hr/>
	\$19,698,538.00
Total General Fund:	\$112,936,440.00
Revenue Notes:	
ESSER Funds	\$300,000.00
Special Edu. Cross Subsidy Increase	\$4,370,676.00
Basic Fund Allowance Increase	\$1,225,212.00
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	\$5,895,888.00
Total	\$118,832,328.00

Duluth

Public Schools

PROPOSED FISCAL YEAR 2024/2025 BUDGET

REVENUES	Proposed FY 2025 Budget	EXPENDITURES	Proposed FY 2025 Budget	Dollar Change
01 General Fund	130,817,920	01 General Fund	136,831,320	-\$6,150,306
02 Food Service	6,000,000	02 Food Service	6,080,202	-\$80,202
04 Community Service	8,580,500	04 Community Service	7,780,783	\$799,717
06 Construction		06 Construction		
07 Debt Service	28,067,285	07 Debt Service	27,393,530	\$673,755
08 Trust	276,100	08 Trust	263,733	\$12,367
20 Internal Service	950,000	20 Internal Service	929,564	-\$29,564
79 Student Activities	276,264	79 Student Activities	276,264	
Subtotal - Revenues	174,968,069	Subtotal - Expenditures	179,555,396	

FY25 Proposed Budget - Finances at a Glance



View Filters

- Fund
 - 01 GENERAL FUND

\$130,817,920
FY2025 Budgeted Revenues

\$136,831,320
FY2025 Budgeted Expenses

\$22,573,687
Fund Balance as of 6/30/23

\$23,348,459
Revenues from Local Sources

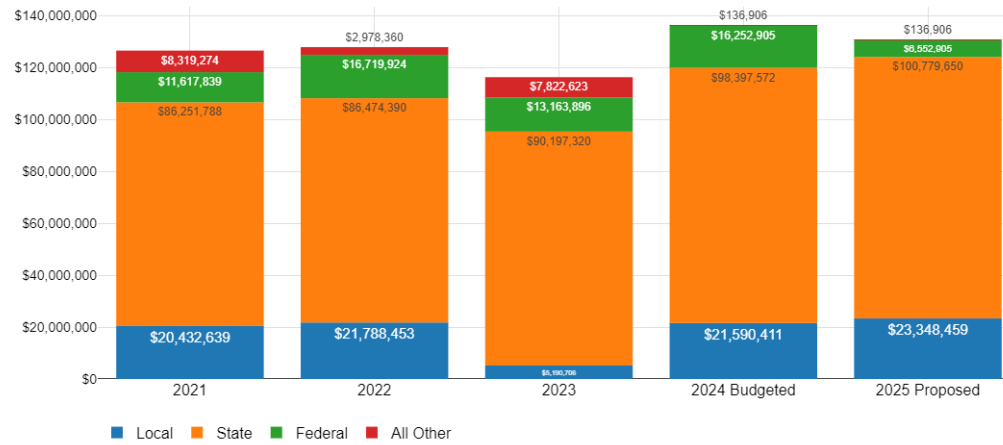
\$100,779,650
Revenues from State Sources

\$80,579,218
Expenses for Salaries

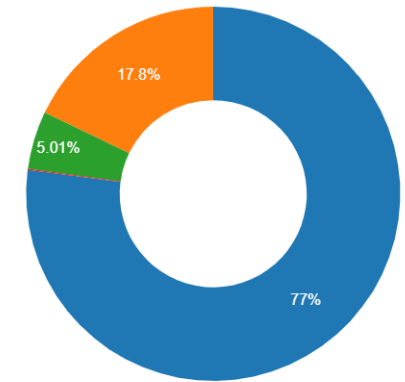
\$37,095,230
Expenses for Benefits

\$10,502,565
Expenses for Purchased Services

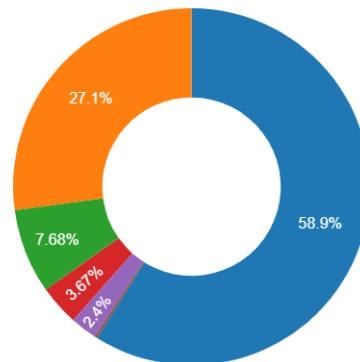
Revenues by Source



Proposed Budget Revenues by Source

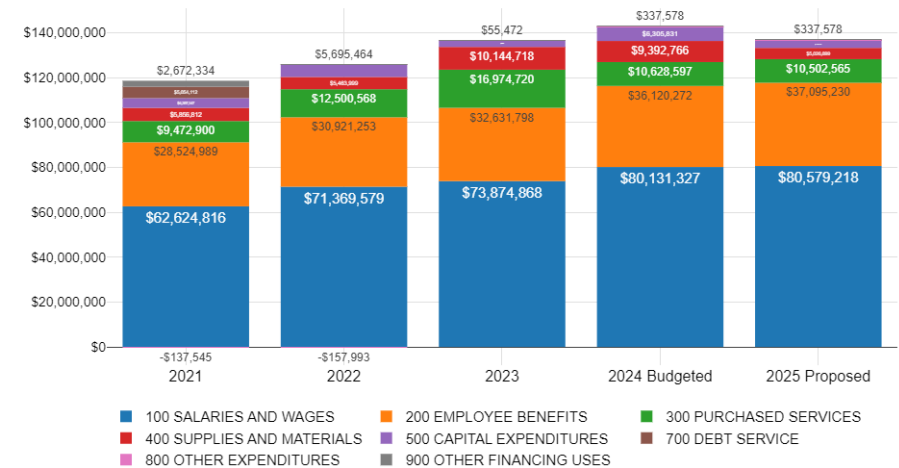


Proposed Budget Expenses by Object



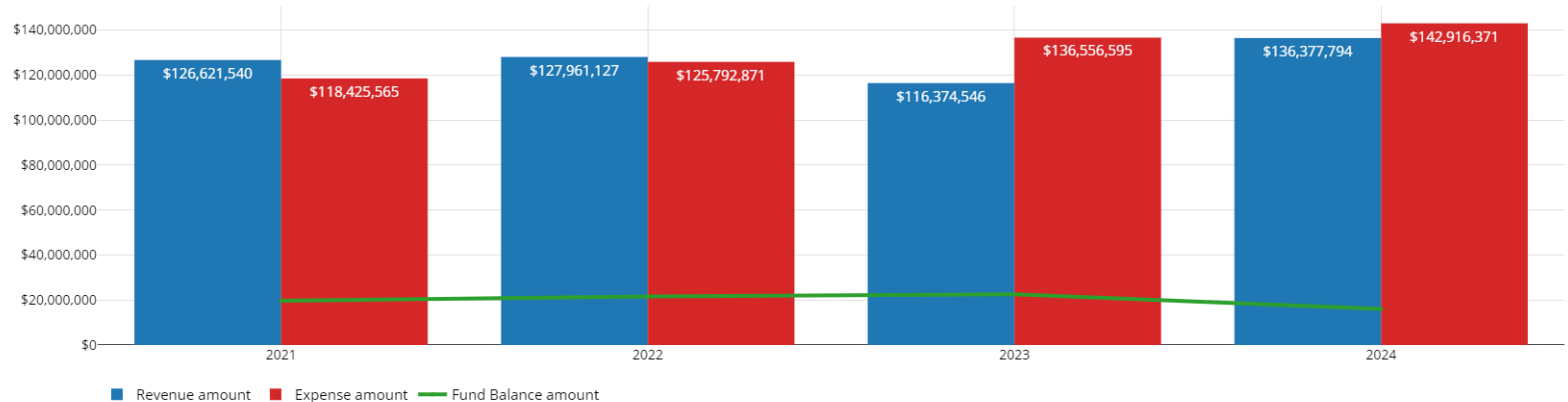
- 100 SALARIES AND WAGES
- 200 EMPLOYEE BENEFITS
- 300 PURCHASED SERVICES
- 400 SUPPLIES AND MATERIALS
- 500 CAPITAL EXPENDITURES
- 800 OTHER EXPENDITURES

Expenses by Object



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

Historical Revenues, Expenses and Fund Balance



FY25 Proposed Budget - Finances at a Glance



View Filters

- Fund
 - 02 FOOD SERVICE FUND

\$6,000,000
FY2025 Budgeted Revenues

\$6,083,297
FY2025 Budgeted Expenses

\$2,231,905
Fund Balance as of 6/30/23

\$15,003
Revenues from Local Sources

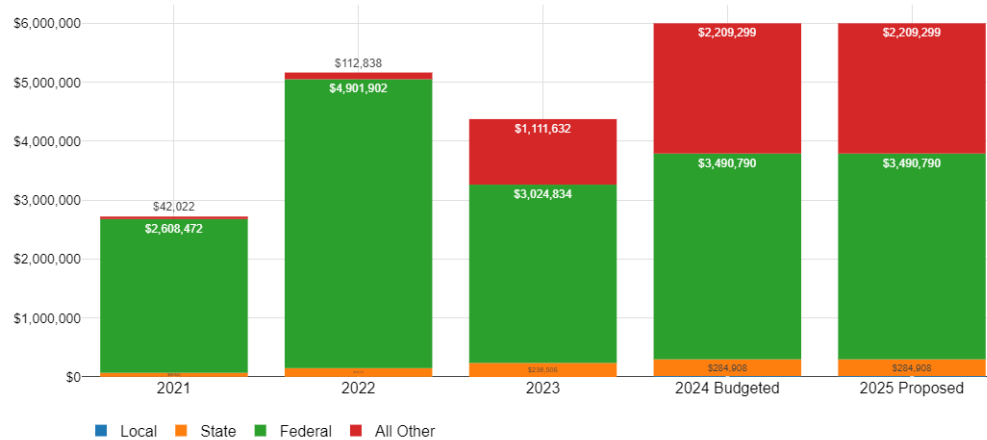
\$284,908
Revenues from State Sources

\$2,095,730
Expenses for Salaries

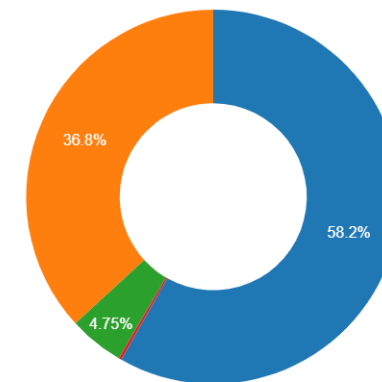
\$1,156,637
Expenses for Benefits

\$172,724
Expenses for Purchased Services

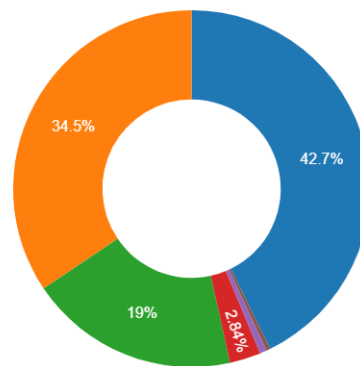
Revenues by Source



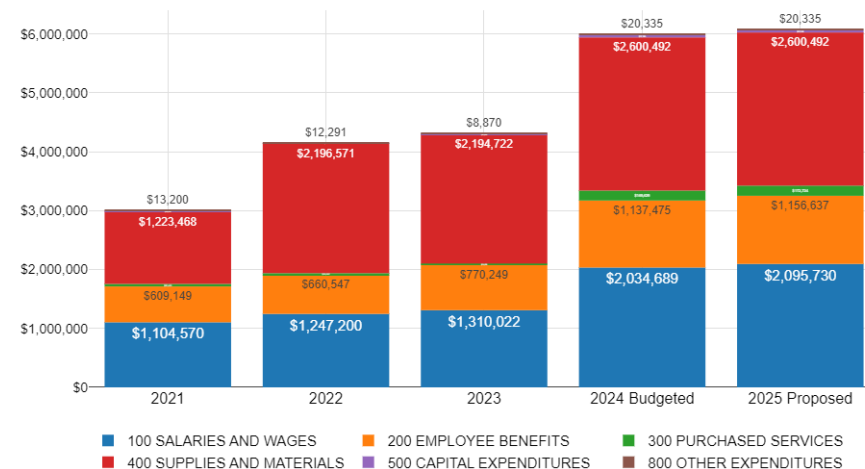
Proposed Budget Revenues by Source



Proposed Budget Expenses by Object

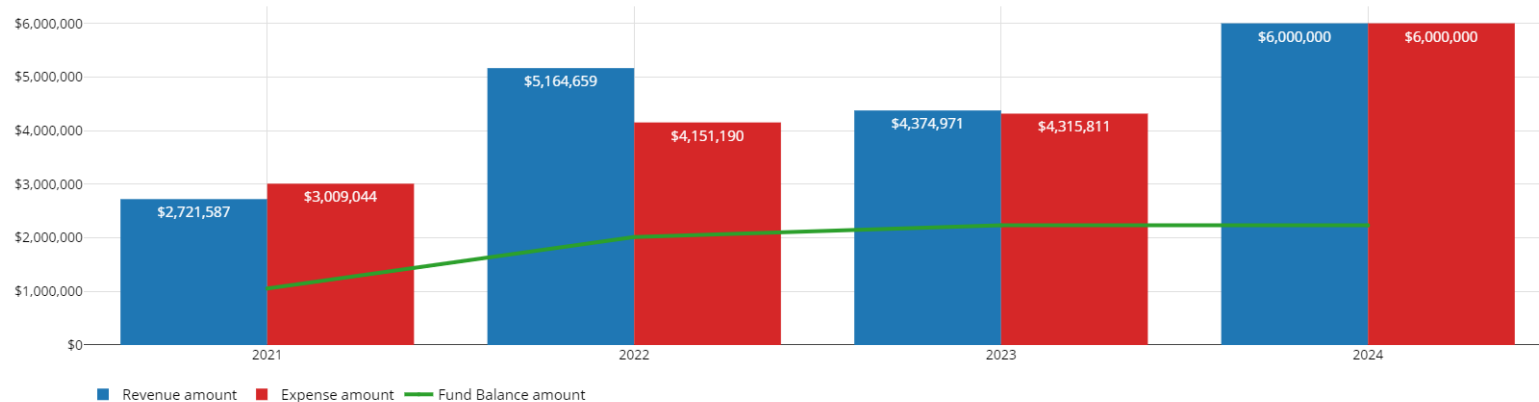


Expenses by Object



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

Historical Revenues, Expenses and Fund Balance



FY25 Proposed Budget - Finances at a Glance



View Filters

- Fund
 - 04 COMMUNITY SERVICE FUND

\$8,580,500
FY2025 Budgeted Revenues

\$7,890,859
FY2025 Budgeted Expenses

\$2,254,856
Fund Balance as of 6/30/23

\$2,868,215
Revenues from Local Sources

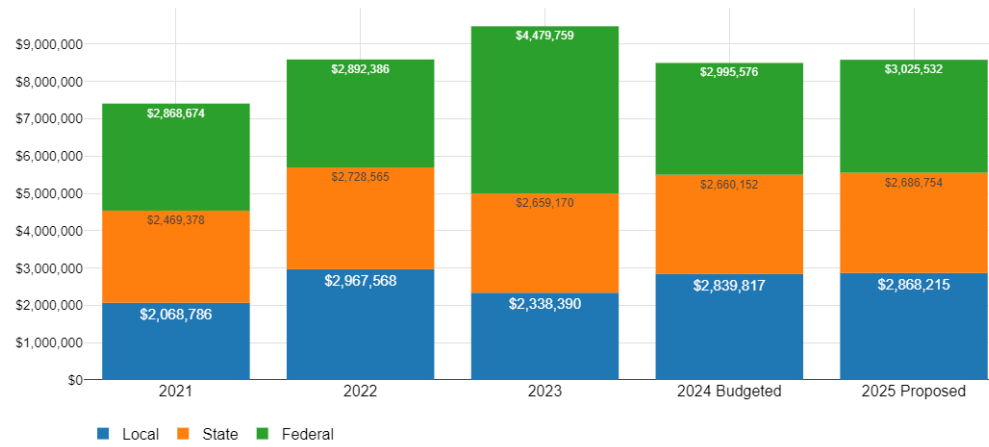
\$2,686,754
Revenues from State Sources

\$3,634,705
Expenses for Salaries

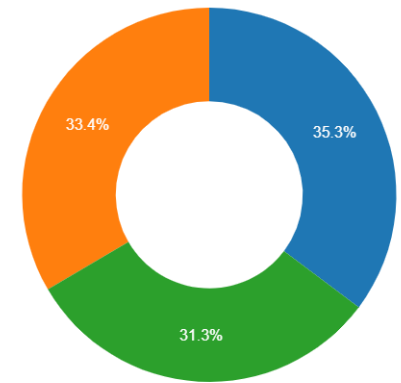
\$2,256,949
Expenses for Benefits

\$1,372,626
Expenses for Purchased Services

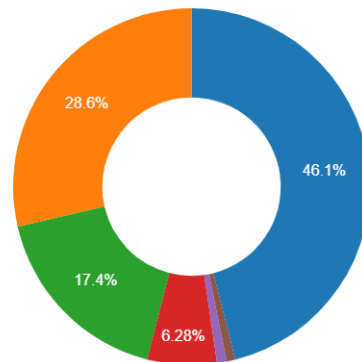
Revenues by Source



Proposed Budget Revenues by Source

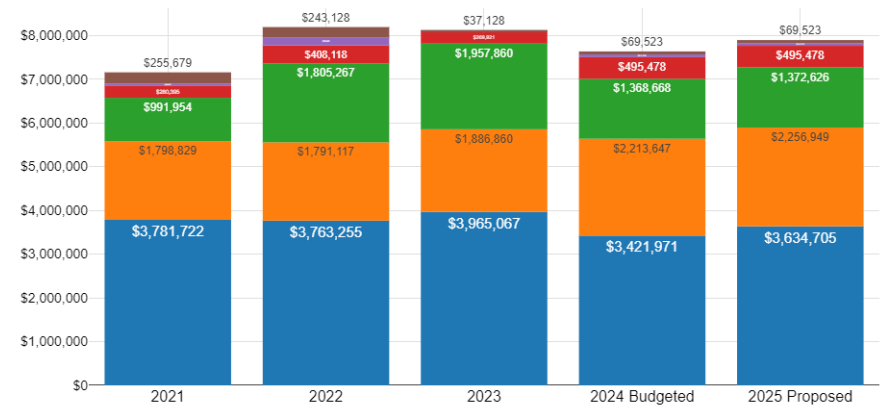


Proposed Budget Expenses by Object



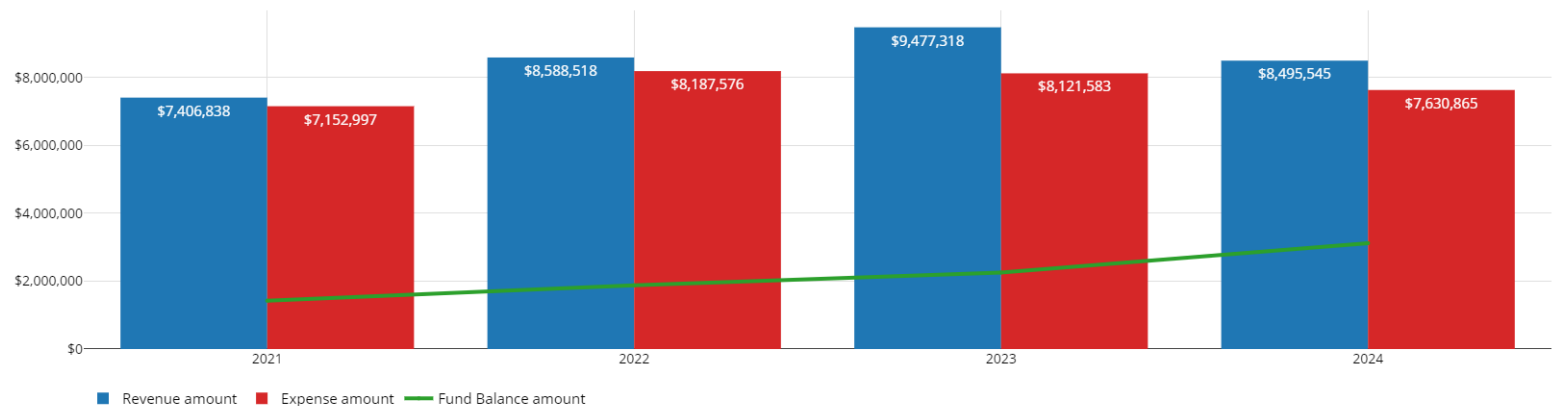
- 100 SALARIES AND WAGES
- 200 EMPLOYEE BENEFITS
- 300 PURCHASED SERVICES
- 800 OTHER EXPENDITURES
- 400 SUPPLIES AND MATERIALS
- 500 CAPITAL EXPENDITURES

Expenses by Object



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

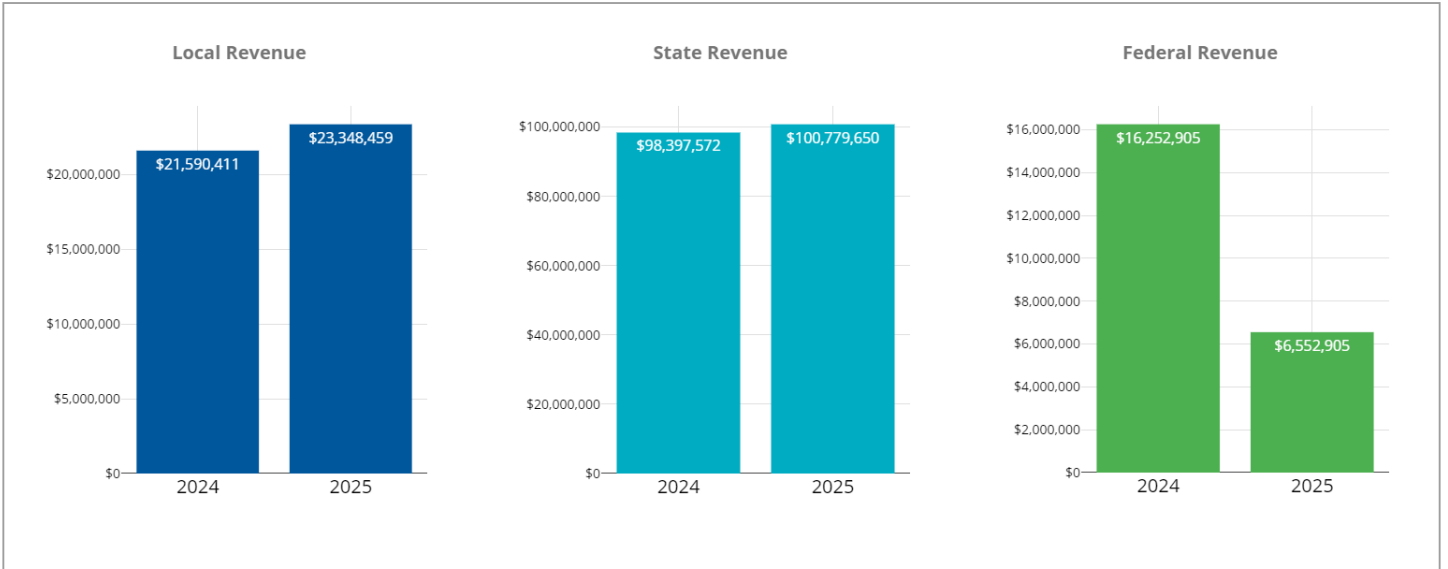
Historical Revenues, Expenses and Fund Balance



FY 2025 Budget Summary - Revenue
Duluth Public School ISD 709

General Fund
(01)

<p>Local Revenue</p> <p>\$23,348,459</p> <p>FY 2025 Budgeted</p> <p>8.14% Change from Prior Year</p>	<p>State Revenue</p> <p>\$100,779,650</p> <p>FY 2025 Budgeted</p> <p>2.42% Change from Prior Year</p>	<p>Federal Revenue</p> <p>\$6,552,905</p> <p>FY 2025 Budgeted</p> <p>-59.68% Change from Prior Year</p>
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	FY2023 Actuals	FY2024 Budget	FY2025 Budget	Percent Change	Dollar Change
Local Revenue					
Property Tax Levy	\$0	\$16,907,611	\$18,665,659	10.40%	\$1,758,048
Admission and Student Activities Revenue	\$247,142	\$211,000	\$211,000	0.00%	\$0
All Other Local Revenue	\$4,943,564	\$4,471,800	\$4,471,800	0.00%	\$0
TOTAL LOCAL REVENUE	\$5,190,706	\$21,590,411	\$23,348,459	8.14%	\$1,758,048
State Revenue					
General Education Aid	\$69,210,301	\$73,942,564	\$74,524,043	0.79%	\$1,300,599
State Aid for Special Education	\$17,500,843	\$21,328,647	\$22,629,246	6.10%	\$1,300,599
All Other State Revenue	\$3,486,177	\$3,126,361	\$3,626,361	15.99%	\$500,000
TOTAL STATE REVENUE	\$90,197,320	\$98,397,572	\$100,779,650	2.42%	\$2,382,078
Federal Revenue					
Other Revenue Sources	\$13,163,896	\$16,252,905	\$6,552,905	-59.68%	-\$9,700,000
TOTAL REVENUE	\$116,374,546	\$136,377,794	\$130,817,920	-4.08%	-\$5,559,874

FY 2025 Revenue Budget Insight:

General Fund Revenue for FY 2025 is budgeted at \$130,817,920, which is a difference of \$-5,559,874 or -4.08% from last fiscal year. **Local** Revenue is budgeted to change by \$1,758,048 to \$23,348,459. **State** Revenue is budgeted to change by \$2,382,078 to \$100,779,650 and **Federal** Revenue is budget to change by \$-9,700,000 to \$6,552,905.

FY 2025 Budget Summary - Expense
Duluth Public School ISD 709

General Fund
(01)

Salaries and Benefits
\$117,674,448
FY 2025 Budgeted
1.22% Change from Prior Year

Purchased Services
\$10,502,565
FY 2025 Budgeted
-1.19% Change from Prior Year

Supplies and Equipment
\$5,026,899
FY 2025 Budgeted
-46.48% Change from Prior Year



	FY2023 Actuals	FY2024 Budget	FY2025 Budget	Percent Change	Dollar Change
Salaries and Benefits					
Salaries and Wages	\$73,874,868	\$80,131,327	\$80,579,218	0.56%	\$447,891
Employee Benefits	\$32,631,798	\$36,120,272	\$37,095,230	2.70%	\$974,958
TOTAL SALARIES AND BENEFITS	\$106,506,666	\$116,251,599	\$117,674,448	1.22%	\$1,422,849
All Other Expenses					
Purchased Services	\$16,974,720	\$10,628,597	\$10,502,565	-1.19%	\$-126,032
Supplies and Materials	\$10,144,717	\$9,392,766	\$5,026,899	-46.48%	\$-4,365,867
Capital Expenditures	\$2,875,020	\$6,305,831	\$3,289,830	-47.83%	\$-3,016,001
Debt Service	\$0	\$0	\$0	0.00%	\$0
Other Expenditures	\$55,472	\$337,578	\$337,578	0.00%	\$0
Other Financing Uses	\$0	\$0	\$0	0.00%	\$0
TOTAL ALL OTHER	\$30,049,929	\$26,664,772	\$19,156,872	-28.16%	\$-7,507,900
TOTAL EXPENSES	\$136,556,595	\$142,916,371	\$136,831,320	-4.26%	\$-6,085,051

FY 2025 Expense Budget Insight:

General Fund Expense for FY 2025 is budgeted at \$136,831,320, which is a difference of \$-6,085,051 or -4.26% from last fiscal year.

Salaries and Benefits are budgeted to change by \$1,422,849 or 1.22% to \$117,674,448. **Purchased Services** are budgeted to change by \$-126,032 to \$10,502,565 and **Supplies and Equipment** is budgeted to change by \$-4,365,867 to \$5,026,899.



FY 2025 Budget Summary - Revenue

Duluth Public School ISD 709

Food Service
(02)

Local Revenue

\$15,003

FY 2025 Budgeted

0.00% Change from Prior Year

State Revenue

\$284,908

FY 2025 Budgeted

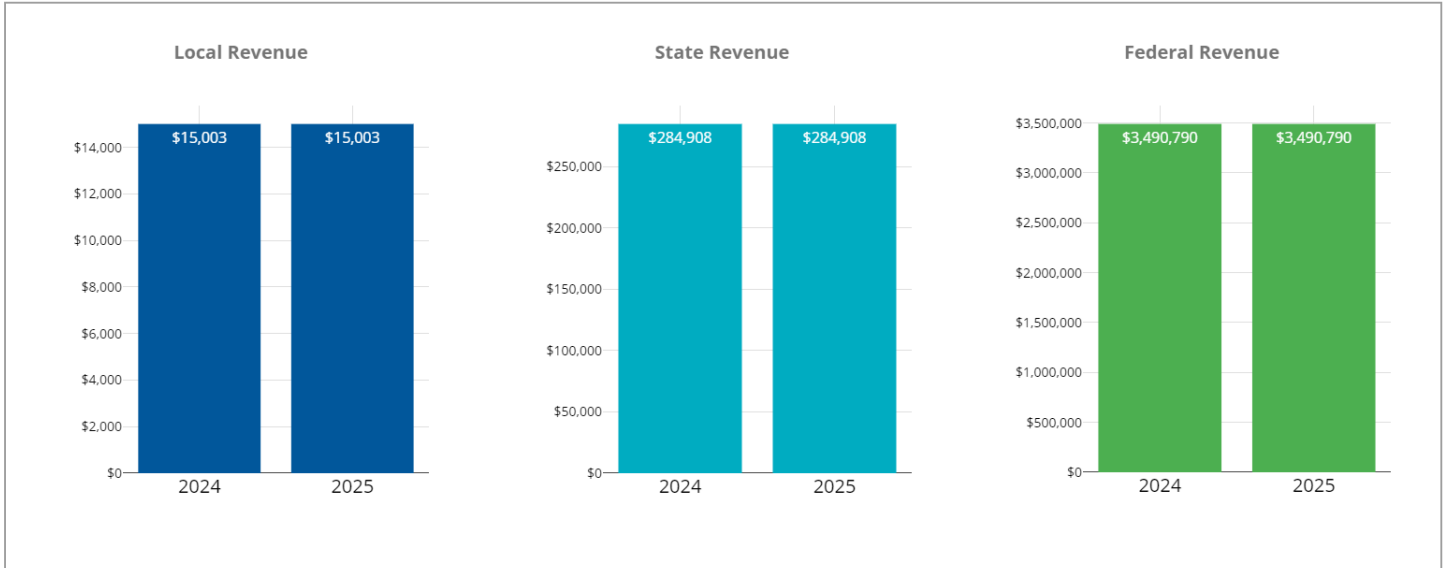
0.00% Change from Prior Year

Federal Revenue

\$3,490,790

FY 2025 Budgeted

0.00% Change from Prior Year



	FY2023 Actuals	FY2024 Budget	FY2025 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	\$15,003	\$15,003	0.00%	\$0
TOTAL LOCAL REVENUE	\$0	\$15,003	\$15,003	0.00%	\$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	\$238,506	\$284,908	\$284,908	0.00%	\$0
TOTAL STATE REVENUE	\$238,506	\$284,908	\$284,908	0.00%	\$0
Federal Revenue	\$3,024,834	\$3,490,790	\$3,490,790	0.00%	\$0
Other Revenue Sources	\$1,111,632	\$2,209,299	\$2,209,299	0.00%	\$0
TOTAL REVENUE	\$4,374,971	\$6,000,000	\$6,000,000	0.00%	\$0

FY 2025 Revenue Budget Insight:

General Fund Revenue for FY 2025 is budgeted at \$6,000,000, which is a difference of \$0 or 0.00% from last fiscal year. **Local** Revenue is budgeted to change by \$0 to \$15,003. **State** Revenue is budgeted to change by \$0 to \$284,908 and **Federal** Revenue is budget to change by \$0 to \$3,490,790.

FY 2025 Budget Summary - Expense
Duluth Public School ISD 709

Food Service
(02)

Salaries and Benefits
\$3,252,367
FY 2025 Budgeted
2.53% Change from Prior Year

Purchased Services
\$172,724
FY 2025 Budgeted
1.82% Change from Prior Year

Supplies and Equipment
\$2,600,492
FY 2025 Budgeted
0.00% Change from Prior Year



	FY2023 Actuals	FY2024 Budget	FY2025 Budget	Percent Change	Dollar Change
Salaries and Benefits					
Salaries and Wages	\$1,310,022	\$2,034,689	\$2,095,730	3.00%	\$61,041
Employee Benefits	\$770,249	\$1,137,475	\$1,156,637	1.68%	\$19,161
TOTAL SALARIES AND BENEFITS	\$2,080,271	\$3,172,165	\$3,252,367	2.53%	\$80,202
All Other Expenses					
Purchased Services	\$21,038	\$169,629	\$172,724	1.82%	\$3,095
Supplies and Materials	\$2,194,722	\$2,600,492	\$2,600,492	0.00%	\$0
Capital Expenditures	\$10,910	\$37,380	\$37,380	0.00%	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Other Expenditures	\$8,870	\$20,335	\$20,335	0.00%	\$0
Other Financing Uses	\$0	\$0	\$0	\$0	\$0
TOTAL ALL OTHER	\$2,235,540	\$2,827,835	\$2,830,931	0.11%	\$3,095
TOTAL EXPENSES	\$4,315,811	\$6,000,000	\$6,083,297	1.39%	\$83,297

FY 2025 Expense Budget Insight:

General Fund Expense for FY 2025 is budgeted at \$6,083,297, which is a difference of \$83,297 or 1.39% from last fiscal year. **Salaries and Benefits** are budgeted to change by \$80,202 or 2.53% to \$3,252,367. **Purchased Services** are budgeted to change by \$3,095 to \$172,724 and **Supplies and Equipment** is budgeted to change by \$0 to \$2,600,492.

FY 2025 Budget Summary - Revenue

Duluth Public School ISD 709

Community Ed
(04)

Local Revenue

\$2,868,215

FY 2025 Budgeted

1.00% Change from Prior Year

State Revenue

\$2,686,754

FY 2025 Budgeted

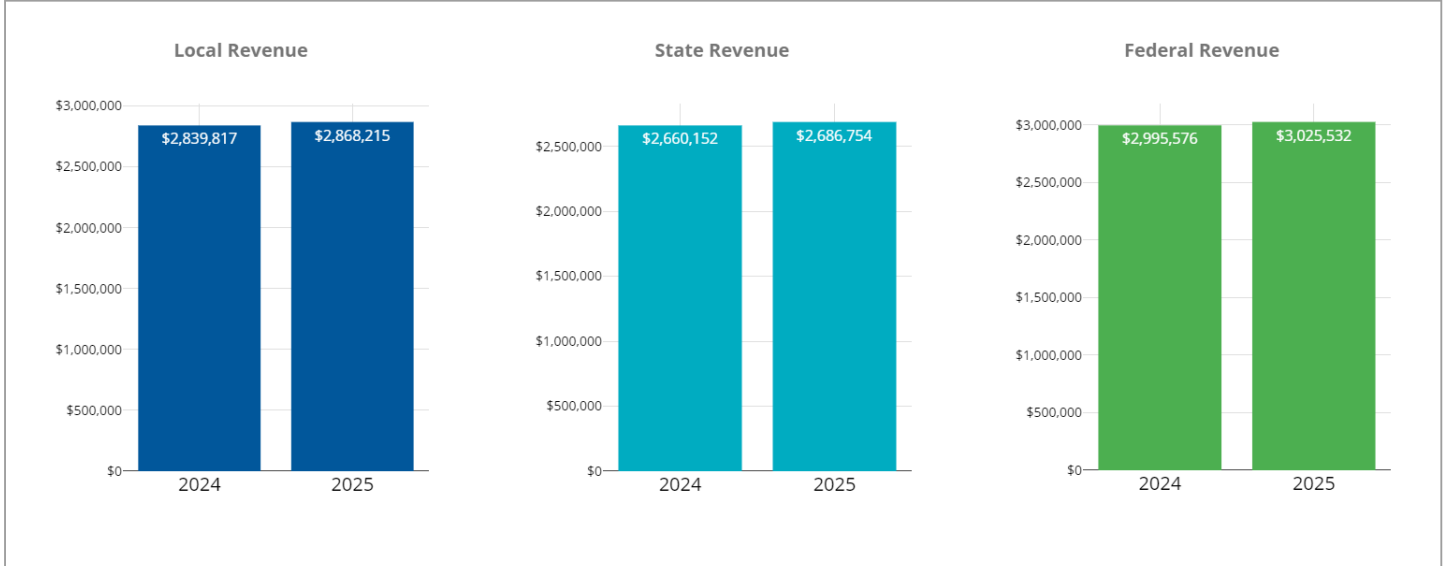
1.00% Change from Prior Year

Federal Revenue

\$3,025,532

FY 2025 Budgeted

1.00% Change from Prior Year



	FY2023 Actuals	FY2024 Budget	FY2025 Budget	Percent Change	Dollar Change
Local Revenue					
Property Tax Levy	\$0	\$843,544	\$851,979	1.00%	\$8,435
Admission and Student Activities Revenue	\$0	\$0	\$0	\$0	\$0
All Other Local Revenue	\$2,338,390	\$1,996,273	\$2,016,236	1.00%	\$19,963
TOTAL LOCAL REVENUE	\$2,338,390	\$2,839,817	\$2,868,215	1.00%	\$28,398
State Revenue					
General Education Aid	\$0	\$0	\$0	\$0	\$0
State Aid for Special Education	\$0	\$0	\$0	\$0	\$0
All Other State Revenue	\$2,659,170	\$2,660,152	\$2,686,754	1.00%	\$26,602
TOTAL STATE REVENUE	\$2,659,170	\$2,660,152	\$2,686,754	1.00%	\$26,602
Federal Revenue					
Other Revenue Sources	\$0	\$0	\$0	\$0	\$0
TOTAL REVENUE	\$9,477,318	\$8,495,545	\$8,580,500	1.00%	\$84,955

FY 2025 Revenue Budget Insight:

General Fund Revenue for FY 2025 is budgeted at \$8,580,500, which is a difference of \$84,955 or 1.00% from last fiscal year. **Local** Revenue is budgeted to change by \$28,398 to \$2,868,215. **State** Revenue is budgeted to change by \$26,602 to \$2,686,754 and **Federal** Revenue is budgeted to change by \$29,956 to \$3,025,532.



FY 2025 Budget Summary - Expense
Duluth Public School ISD 709

Community Ed
(04)

<p>Salaries and Benefits</p> <p>\$5,891,654</p> <p>FY 2025 Budgeted</p> <p>4.54% Change from Prior Year</p>	<p>Purchased Services</p> <p>\$1,372,626</p> <p>FY 2025 Budgeted</p> <p>0.29% Change from Prior Year</p>	<p>Supplies and Equipment</p> <p>\$495,478</p> <p>FY 2025 Budgeted</p> <p>0.00% Change from Prior Year</p>
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	FY2023 Actuals	FY2024 Budget	FY2025 Budget	Percent Change	Dollar Change
Salaries and Benefits					
Salaries and Wages	\$3,965,067	\$3,421,971	\$3,634,705	6.22%	\$212,734
Employee Benefits	\$1,886,860	\$2,213,647	\$2,256,949	1.96%	\$43,302
TOTAL SALARIES AND BENEFITS	\$5,851,927	\$5,635,618	\$5,891,654	4.54%	\$256,036
All Other Expenses					
Purchased Services	\$1,957,860	\$1,368,668	\$1,372,626	0.29%	\$3,958
Supplies and Materials	\$269,921	\$495,478	\$495,478	0.00%	\$0
Capital Expenditures	\$4,746	\$61,578	\$61,578	0.00%	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Other Expenditures	\$37,128	\$69,523	\$69,523	0.00%	\$0
Other Financing Uses	\$0	\$0	\$0	\$0	\$0
TOTAL ALL OTHER	\$2,269,655	\$1,995,247	\$1,999,205	0.20%	\$3,958
TOTAL EXPENSES	\$8,121,583	\$7,630,865	\$7,890,859	3.41%	\$259,994

FY 2025 Expense Budget Insight:

General Fund Expense for FY 2025 is budgeted at \$7,890,859, which is a difference of \$259,994 or 3.41% from last fiscal year. **Salaries and Benefits** are budgeted to change by \$256,036 or 4.54% to \$5,891,654. **Purchased Services** are budgeted to change by \$3,958 to \$1,372,626 and **Supplies and Equipment** is budgeted to change by \$0 to \$495,478.

FY 2025 Budget Summary - Revenue

Debt Service
(07)

Duluth Public School ISD 709

Local Revenue

\$25,542,638

FY 2025 Budgeted

18.69% Change from Prior Year

State Revenue

\$2,524,647

FY 2025 Budgeted

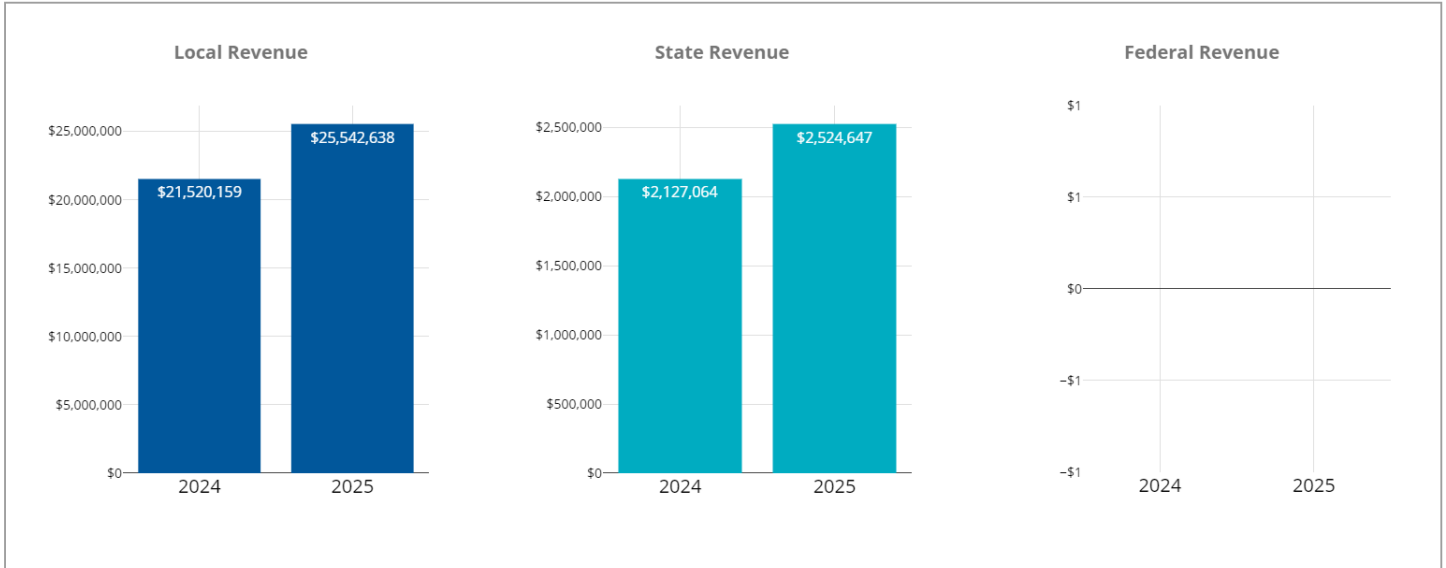
18.69% Change from Prior Year

Federal Revenue

\$0

FY 2025 Budgeted

0.00% Change from Prior Year



	FY2023 Actuals	FY2024 Budget	FY2025 Budget	Percent Change	Dollar Change
Local Revenue					
Property Tax Levy	\$0	\$21,514,159	\$25,535,516	18.69%	\$4,021,357
Admission and Student Activities Revenue	\$0	\$0	\$0	\$0	\$0
All Other Local Revenue	\$0	\$6,000	\$7,122	18.69%	\$1,122
TOTAL LOCAL REVENUE	\$0	\$21,520,159	\$25,542,638	18.69%	\$4,022,478
State Revenue					
General Education Aid	\$0	\$0	\$0	\$0	\$0
State Aid for Special Education	\$0	\$0	\$0	\$0	\$0
All Other State Revenue	\$2,215,291	\$2,127,064	\$2,524,647	18.69%	\$397,584
TOTAL STATE REVENUE	\$2,215,291	\$2,127,064	\$2,524,647	18.69%	\$397,584
Federal Revenue					
Other Revenue Sources	\$0	\$0	\$0	0.00%	\$0
TOTAL REVENUE	\$2,215,291	\$23,647,223	\$28,067,285	18.69%	\$4,420,062

FY 2025 Revenue Budget Insight:

General Fund Revenue for FY 2025 is budgeted at \$28,067,285, which is a difference of \$4,420,062 or 18.69% from last fiscal year. **Local** Revenue is budgeted to change by \$4,022,478 to \$25,542,638. **State** Revenue is budgeted to change by \$397,584 to \$2,524,647 and **Federal** Revenue is budget to change by \$0 to \$0.



FY 2025 Budget Summary - Expense
Duluth Public School ISD 709

Debt Service
(07)

Salaries and Benefits \$0 FY 2025 Budgeted \$0 Change from Prior Year	Purchased Services \$0 FY 2025 Budgeted \$0 Change from Prior Year	Supplies and Equipment \$0 FY 2025 Budgeted \$0 Change from Prior Year
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	FY2023 Actuals	FY2024 Budget	FY2025 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	\$26,479,049	\$23,640,000	\$27,393,530	15.88%	\$3,753,530
Other Expenditures	\$0	\$0	\$0	\$0	\$0
Other Financing Uses	\$0	\$0	\$0	0.00%	\$0
TOTAL ALL OTHER	\$26,479,049	\$23,640,000	\$27,393,530	15.88%	\$3,753,530
TOTAL EXPENSES	\$26,479,049	\$23,640,000	\$27,393,530	15.88%	\$3,753,530

FY 2025 Expense Budget Insight:

General Fund Expense for FY 2025 is budgeted at \$27,393,530, which is a difference of \$3,753,530 or 15.88% 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.

FY 2025 Budget Summary - Revenue

Trust (08)

Duluth Public School ISD 709

Local Revenue

\$276,100

FY 2025 Budgeted

0.00% Change from Prior Year

State Revenue

\$0

FY 2025 Budgeted

\$0 Change from Prior Year

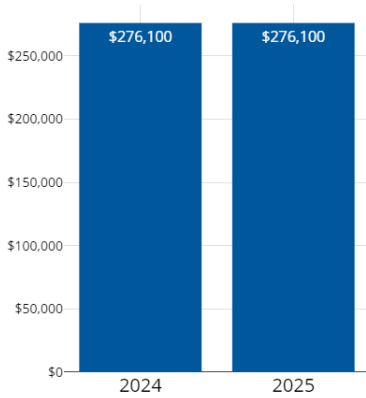
Federal Revenue

\$0

FY 2025 Budgeted

\$0 Change from Prior Year

Local Revenue



	FY2023 Actuals	FY2024 Budget	FY2025 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	\$276,100	0.00%	\$0
TOTAL LOCAL REVENUE	\$0	\$276,100	\$276,100	0.00%	\$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	\$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	\$276,100	0.00%	\$0

FY 2025 Revenue Budget Insight:

General Fund Revenue for FY 2025 is budgeted at \$276,100, which is a difference of \$0 or 0.00% from last fiscal year. **Local** Revenue is budgeted to change by \$0 to \$276,100. **State** Revenue is budgeted to change by \$0 to \$0 and **Federal** Revenue is budget to change by \$0 to \$0.



FY 2025 Budget Summary - Expense

Trust (08)

Duluth Public School ISD 709

<p>Salaries and Benefits</p> <p>\$263,733</p> <p>FY 2025 Budgeted</p> <p>3.93% Change from Prior Year</p>	<p>Purchased Services</p> <p>\$0</p> <p>FY 2025 Budgeted</p> <p>\$0 Change from Prior Year</p>	<p>Supplies and Equipment</p> <p>\$0</p> <p>FY 2025 Budgeted</p> <p>\$0 Change from Prior Year</p>
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	FY2023 Actuals	FY2024 Budget	FY2025 Budget	Percent Change	Dollar Change
Salaries and Benefits					
Salaries and Wages	\$0	\$0	\$0	\$0	\$0
Employee Benefits	\$0	\$253,750	\$263,733	3.93%	\$9,983
TOTAL SALARIES AND BENEFITS	\$0	\$253,750	\$263,733	3.93%	\$9,983
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	\$253,750	\$263,733	3.93%	\$9,983

FY 2025 Expense Budget Insight:

General Fund Expense for FY 2025 is budgeted at \$263,733, which is a difference of \$9,983 or 3.93% from last fiscal year. **Salaries and Benefits** are budgeted to change by \$9,983 or 3.93% to \$263,733. **Purchased Services** are budgeted to change by \$0 to \$0 and **Supplies and Equipment** is budgeted to change by \$0 to \$0.



FY 2025 Budget Summary - Revenue

Insurance
(20)

Duluth Public School ISD 709

Local Revenue

\$950,000

FY 2025 Budgeted

0.00% Change from Prior Year

State Revenue

\$0

FY 2025 Budgeted

\$0 Change from Prior Year

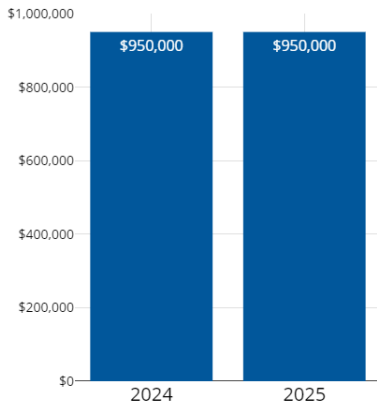
Federal Revenue

\$0

FY 2025 Budgeted

\$0 Change from Prior Year

Local Revenue



	FY2023 Actuals	FY2024 Budget	FY2025 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	\$911,524	\$950,000	\$950,000	0.00%	\$0
TOTAL LOCAL REVENUE	\$911,524	\$950,000	\$950,000	0.00%	\$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	\$0	\$0	\$0	\$0
TOTAL STATE REVENUE	\$0	\$0	\$0	\$0	\$0
Federal Revenue					
Other Revenue Sources	\$0	\$0	\$0	\$0	\$0
TOTAL REVENUE	\$911,524	\$950,000	\$950,000	0.00%	\$0

FY 2025 Revenue Budget Insight:

General Fund Revenue for FY 2025 is budgeted at \$950,000, which is a difference of \$0 or 0.00% from last fiscal year. **Local** Revenue is budgeted to change by \$0 to \$950,000. **State** Revenue is budgeted to change by \$0 to \$0 and **Federal** Revenue is budget to change by \$0 to \$0.

FY 2025 Budget Summary - Expense
Duluth Public School ISD 709

Insurance
(20)

<p>Salaries and Benefits</p> <p>\$870,564</p> <p>FY 2025 Budgeted</p> <p>1.70% Change from Prior Year</p>	<p>Purchased Services</p> <p>\$59,000</p> <p>FY 2025 Budgeted</p> <p>0.00% Change from Prior Year</p>	<p>Supplies and Equipment</p> <p>\$0</p> <p>FY 2025 Budgeted</p> <p>\$0 Change from Prior Year</p>
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	FY2023 Actuals	FY2024 Budget	FY2025 Budget	Percent Change	Dollar Change
Salaries and Benefits					
Salaries and Wages	\$0	\$0	\$0	\$0	\$0
Employee Benefits	\$867,557	\$856,000	\$870,564	1.70%	\$14,564
TOTAL SALARIES AND BENEFITS	\$867,557	\$856,000	\$870,564	1.70%	\$14,564
All Other Expenses					
Purchased Services	\$57,698	\$59,000	\$59,000	0.00%	\$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	\$0
Other Financing Uses	\$0	\$0	\$0	\$0	\$0
TOTAL ALL OTHER	\$57,698	\$59,000	\$59,000	0.00%	\$0
TOTAL EXPENSES	\$925,256	\$915,000	\$929,564	1.59%	\$14,564

FY 2025 Expense Budget Insight:

General Fund Expense for FY 2025 is budgeted at \$929,564, which is a difference of \$14,564 or 1.59% from last fiscal year. **Salaries and Benefits** are budgeted to change by \$14,564 or 1.70% to \$870,564. **Purchased Services** are budgeted to change by \$0 to \$59,000 and **Supplies and Equipment** is budgeted to change by \$0 to \$0.

[SF3567](#) is the Omnibus Education Policy bill that makes technical and policy changes to the education statutes. This summary is meant to provide you with the highlights of key provisions. A more detailed section-by-section summary is available from [here](#).

READ Act

Note: additional changes and funding is included in the supplemental education budget bill.

- Extends the training requirements for the first phase of teachers to July 1, 2026.
- Requires a district to include information about structured literacy training for teachers and other staff and Read Act funding uses in its local literacy plan, and if applicable, the district's plan and timeline for adopting approved curricula and materials.
- Increases the number of screenings for kindergarten through grade 3 students from two times to three times per year.
- For the 2024-2025 school year only, allows for a reduction in instructional hours for students in grades 1 through 3 to allow teachers to receive the required evidence-based training.
- Increases the number of screenings for kindergarten through grade 3 students from two times to three times each school year.
- Clarifies that a district offering early childhood programs must provide early childhood staff with the approved training.
- Directs MDE and CAREI to conduct a final curriculum review of previously submitted curriculum by March 3, 2025.
- Authorizes the department to partner with one or more higher education institutions to conduct reviews of curriculum and intervention materials. Provides for certain administrative processes for the review.
- Requires PELSB to conduct an audit that evaluates whether an approved teacher preparation program for candidates in a specified licensure area meets subject matter standards for reading. Requires PELSB to report its findings to the legislature.

School cell phone policy

Requires districts and charter schools to adopt a policy on students' possession and use of cell phones in school by March 15, 2025. Requires the principals' associations to collaborate to make best practices available to schools on strategies to minimize the impact of cell phones on student behavior, mental health, and academic attainment.

Flexible learning year programs

Requires MDE to establish clear criteria for evaluating a district's application to use a four-day school week plan, accept applications for a four-day week plan, and determine whether an application meets the criteria. Requires approval of a four-day plan to remain in effect for at least six years.

Civics graduation requirement

Delays civics graduation requirement effective date to the 25-26 school year.

Access to library materials and rights protected

Prohibits a public library from banning, removing, or otherwise restricting access to a book or other material based solely on its viewpoint or the messages, ideas, or opinions it conveys. Requires a governing body of a library to adopt a library materials policy.

American Indian Mascots

Allows school districts with an American Indian mascot, nickname, logo, letterhead, or team name one additional year, until September 1, 2026, to comply with the prohibition on American Indian mascots. Requires a district with a prohibited mascot and that has not received an exemption to report to the legislature on the district's progress to comply with this requirement.

Teacher licensure

- Directs PELSB to approve an application for a Tier 1 and Tier 2 license in special education if: 1) the applicant meets the requirements for a Tier 1 license and the district affirms the applicant will receive high-quality professional development and will participate in a program of intensive supervision that consists of structured guidance and support for teachers or a teacher mentoring program. The license permission may not exceed three years.
- Expands eligibility for a Tier 4 license to include a teacher who obtained a Tier 3 license through the portfolio process or holds a national board certification from the National Board for Professional Teaching Standards.
- Allows a teacher who obtained national board certification from the National Board for Professional Teaching Standards to obtain a Tier 3 or 4 license without taking the pedagogy or content exams.
- Allows a teacher who has completed licensure via portfolio or holds a national board certification to qualify for a Tier 4 license.

Special education paperwork

Allows a district to conduct an assessment for developmental adapted physical education as a stand-alone evaluation without conducting a comprehensive evaluation of the student.

Special education licensure reciprocity working group

Establishes a working group on special education licensure through the Professional Educator Licensing and Standards Board to make recommendations on statutory or rule changes necessary to streamline requirements for out-of-state applicants.

Paraprofessional training

Requires a school district or charter school to consult the exclusive representative for paraprofessionals regarding special education paraprofessional training requirements.

Access to space for mental health care through telehealth

Starting October 1, 2024, requires a district, to the extent space is available, to provide secondary school students with access during regular school hours, and outside regular school hours if the site is available to other persons, to space in school that a student can use to receive mental health care through telehealth from a licensed mental health provider. Requires a secondary school to develop a

plan with procedures to receive requests for access to space that provides student privacy to receive mental health care.

Unscheduled removal from class

Encourages a public school to adopt a policy on parental notification if a student was removed from class under unscheduled circumstances. Encourages a nonpublic school or Tribal contract school to adopt a similar policy.

World's Best Workforce

Renames World's Best Workforce to "Comprehensive Achievement and Civic Readiness."

Language access plans

Requires a school district to adopt a language access plan that specifies the district's procedures to render effective language assistance to students and adults who communicate in a language other than English. Requires certain plan components and regular review.

School performance reports and public reporting

- Allows a school, district, or charter school to provide a student's parent access to the student's individual student performance data and achievement report when it is made available to the school, district, or charter school.
- Modifies the school performance data reporting date to October in years with new performance standards and November with new performance standards for English language proficiency assessments.

Definition of developmental delay

Updates the ages related to the definition of developmental delay for early childhood special education to include children aged three through six.

Mental health education

Requires districts to provide mental health instruction for students in grades 4 to 12 aligned with local health standards starting in the 2026-2027 school year.

On track for graduation

Requires that the annual review and revision of a personal learning plan ensure that the student is on track for graduation.

Absence from school for religious and cultural observances

Requires a district to make reasonable efforts to accommodate a student who wishes to be excused from a curricular activity for an American Indian cultural practice, observance, or ceremony.

Smudging permitted

Permits American Indian students or staff to use tobacco, sage, sweetgrass, and cedar to conduct individual or group smudging in a public school. The process for conducting smudging is determined by

the building or site administrator and must be conducted under the direct supervision of an appropriate staff member, as determined by the building or site administrator.

Student journalism; student expression

States that a student journalist has a right to exercise freedom of speech and freedom of the press in school-sponsored media. Prohibits a school district from disciplining a student journalist for exercising rights or freedoms or retaliating against a student media adviser for supporting a student journalist exercising free speech rights.

PSEO

- Requires a postsecondary institution to notify a pupil's school as soon as practicable if the student withdraws from the enrolled course, or if the pupil has been absent from a course for 10 consecutive days and the pupil is not receiving instruction at home, in a hospital, or another facility.
- Adds an October 30 deadline for a student to inform a district of the student's intent to enroll in postsecondary courses for an academic term.
- Requires a district to adopt the same weighted grade point average policy for credits earned via PSEO as for credits earned via concurrent enrollment coursework.

Annual coaching contracts

Requires a school board to provide written notice to a coach whose contract it declines to renew for the following school year no more than 60 after the end of the regular season for the activity. The notice requirement does not apply if nonrenewal is based on misconduct, failure to perform duties, or district's financial limitations.

2024 Legislative Session Read Act Allocations

\$34.75 Million From 2023 Session FY 24 Appropriation for Read Act Literacy Aid based on Student Count

New FY 25 Appropriation for \$31.375 Million for Teacher Compensation for Read Act Training

Dist Num	Name	Fall 2023 Enrollment	Read Act Literacy Aid; FY 24 Appropriation Re-allocated at \$39.94 per Student with \$2,000 Minimum	Amount per Enrollee	New FY 2025 Appropriation for Teacher Compensation for Read Act Training at \$36.06 per Student with \$2,000 Minimum	Amount per Enrollee
--	Totals	869,967	34,743,098	39.98	31,371,738	36.10
682	Roseau	1,120	44,733	39.94	40,387	36.06
690	Warroad	1,053	42,057	39.94	37,971	36.06
695	Chisholm	658	26,281	39.94	23,727	36.06
696	Ely	536	21,408	39.94	19,328	36.06
698	Floodwood	158	6,311	39.94	5,697	36.06
700	Hermantown	2,100	83,874	39.94	75,726	36.06
701	Hibbing	2,197	87,748	39.94	79,224	36.06
704	Proctor	1,871	74,728	39.94	67,468	36.06
707	Nett Lake	48	2,000	41.67	2,000	41.67
709	Duluth	8,757	349,755	39.94	315,777	36.06
712	Mountain Iron-Buhl	591	23,605	39.94	21,311	36.06
716	Belle Plaine	1,541	61,548	39.94	55,568	36.06
717	Jordan	1,826	72,930	39.94	65,846	36.06
719	Prior Lake-Savage	8,777	350,553	39.94	316,499	36.06
720	Shakopee	7,678	306,659	39.94	276,869	36.06
721	New Prague	4,072	162,636	39.94	146,836	36.06
726	Becker	2,847	113,709	39.94	102,663	36.06
727	Big Lake	3,157	126,091	39.94	113,841	36.06
728	Elk River	14,352	573,219	39.94	517,533	36.06
738	Holdingford	1,077	43,015	39.94	38,837	36.06
739	Kimball	748	29,875	39.94	26,973	36.06
740	Melrose	1,266	50,564	39.94	45,652	36.06
741	Paynesville	920	36,745	39.94	33,175	36.06
742	St. Cloud	9,543	381,147	39.94	344,121	36.06
743	Sauk Centre	1,130	45,132	39.94	40,748	36.06
745	Albany	1,799	71,852	39.94	64,872	36.06
748	Sartell-St. Stephen	4,046	161,597	39.94	145,899	36.06
750	ROCORI	2,414	96,415	39.94	87,049	36.06
756	Blooming Prairie	864	34,508	39.94	31,156	36.06
761	Owatonna	4,995	199,500	39.94	180,120	36.06
763	Medford	890	35,547	39.94	32,093	36.06
768	Hancock	434	17,334	39.94	15,650	36.06
771	Chokio-Alberta	140	5,592	39.94	5,048	36.06
775	Kerkhoven-Murdock-Sunburg	797	31,832	39.94	28,740	36.06
777	Benson	774	30,914	39.94	27,910	36.06
786	Bertha-Hewitt	518	20,689	39.94	18,679	36.06
787	Browerville	532	21,248	39.94	19,184	36.06
801	Browns Valley	197	7,868	39.94	7,104	36.06
803	Wheaton Area	368	14,698	39.94	13,270	36.06
811	Wabasha-Kellogg	966	38,582	39.94	34,834	36.06
813	Lake City	1,182	47,209	39.94	42,623	36.06
815	Prinsburg	0	0	0.00	0	0.00
818	Verndale	509	20,329	39.94	18,355	36.06
820	Sebeka	482	19,251	39.94	17,381	36.06
821	Menahga	945	37,743	39.94	34,077	36.06
829	Waseca	1,735	69,296	39.94	62,564	36.06
831	Forest Lake	5,763	230,174	39.94	207,814	36.06
832	Mahtomedi	3,194	127,568	39.94	115,176	36.06
833	South Washington County	19,360	773,238	39.94	698,122	36.06
834	Stillwater Area	8,368	334,218	39.94	301,750	36.06
836	Butterfield-Odin	210	8,387	39.94	7,573	36.06