



Cloquet Public Schools

Truth in Taxation Special Meeting

Monday, December 13, 2021 at 6:00 PM

Garfield Board Room

302 14th Street

Cloquet, MN 55720

302 - 14th Street, Cloquet, MN

6:00 pm Truth in Taxation Meeting followed by Regular Meeting

I. Roll Call

II. Consider Approval of Board Agenda

2

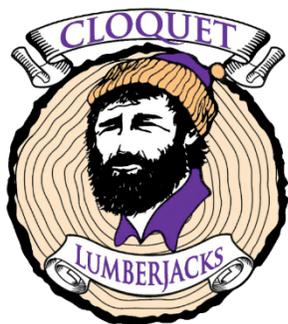
III. Truth in Taxation Public Meeting

1. December 13, 2021 Truth in Taxation Public Presentation

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IV. Adjournment

* If any one board member wishes to remove an item from the consent agenda for discussion, that item should be added to the board meeting agenda prior to its approval.



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CLOQUET PUBLIC SCHOOLS TRUTH IN TAXATION PUBLIC HEARING 2021 PAY 2022

Prepared by:
Candace Nelis, Business Manager

NOTICE OF PROPOSED PROPERTY TAXES

- The School Board of Cloquet Independent School District No. 94 will hold a public hearing on its current budget and on the amount of property taxes it is proposing to collect to pay for the costs of the district for the 2022-2023 school year.

ATTEND THE PUBLIC HEARING

All residents of the school district are invited to attend the public hearing of the School Board to express their opinions on the current budget and on the proposed amount of property taxes on:

Monday, December 13, 2021 at 6:00 p.m.

Board Room – Second Floor

Garfield School

302 14th Street

Cloquet, Minnesota

CERTIFICATION OF FINAL TAX LEVY

Monday, December 13, 2021

6:00 p.m.

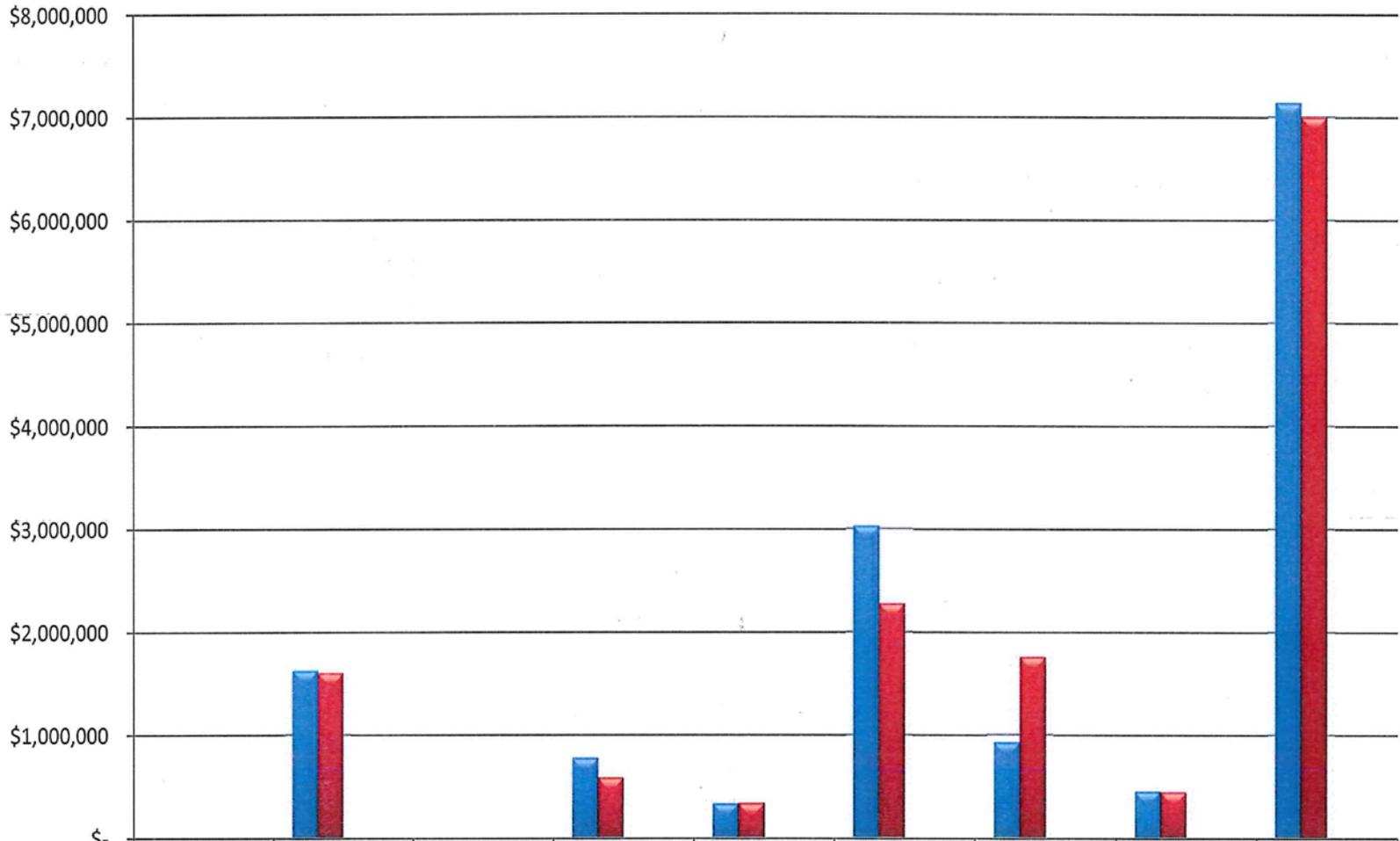
Board Room – Garfield School

- **Levy Certification Process**
- **Tax Levy Cycle – 21 Pay 22 Tax Levy Certified in December 2021**
- **Taxes Collected in Calendar Year 2022**
- **School District Recognizes Revenue in FY 22-23**

POSSIBLE REASONS FOR CHANGES IN YOUR SCHOOL DISTRICT TAX LEVY

- **Changes in the ANTC (Adjusted Net Tax Capacity)**
 - Market values are assigned to properties by the assessor.
 - Carlton County assessments went up 7.8% for taxes payable 2022 and looking at possibly another 5-8% for payable 2023
 - Sales Ratio is the ratio of Market Value to actual Sales Price.
 - Net Tax Capacity divided by Sales Ratio = ANTC.
 - A higher ANTC may mean more levy and less aid. Area Districts have much lower ANTC than the Cloquet School District. (Ours: \$12,669,741 vs Esko \$6,906,032)
- **Change in Enrollment**
 - Enrollment numbers can affect levy calculations compared to aid.
- **Change in Legislation**
 - Legislation could change equalization rates for bonds or other aid/levy combinations.
- **Local Decisions**
 - Capital building needs such as building lease levies, long term facility maintenance.
 - Other non-voter approved levies such as Local Optional Revenue which now includes the prior \$300 board approved Levy, Safe Schools, School age care, Unemployment, and Career & Technical Education levies.
- **Increased or New Referendums**
 - Bonds (Debt Service).
- **Debt Excess Reduction**
 - Calculated by the state and may fluctuate from year to year as we levy for 105% of our debt service payments.

Cloquet – ISD #094 Levy Comparison by Category

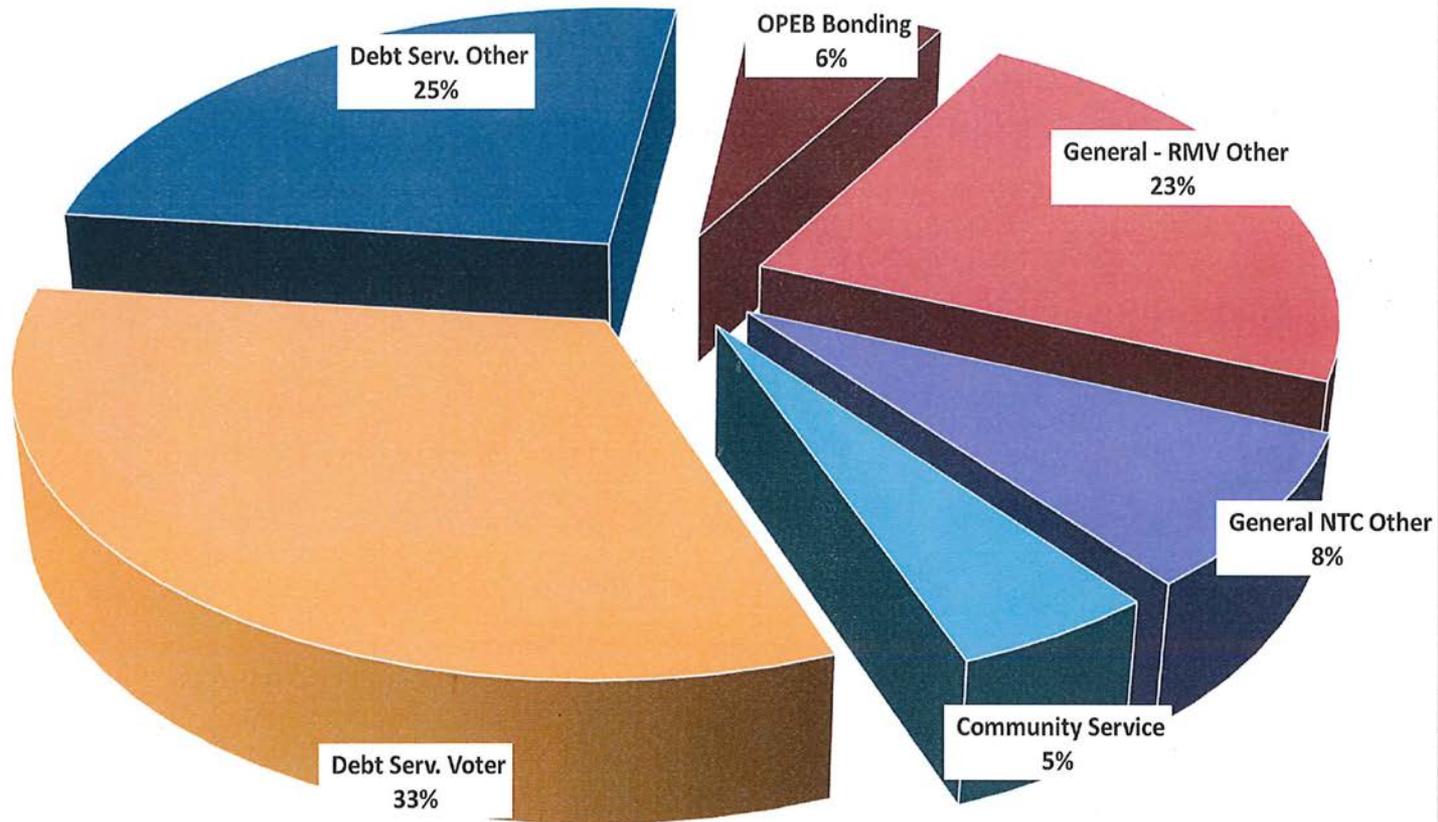


	General - RMV Voter	General - RMV Other	General NTC Voter	General NTC Other	Community Service	Debt Serv. Voter	Debt Serv. Other	OPEB Bonding	Total Levy
Pay21 Levy	\$-	\$1,620,339.64	\$-	\$774,257.96	\$332,633.82	\$3,027,700.22	\$928,839.07	\$452,510.51	\$7,136,281.22
Pay22 Levy	\$-	\$1,598,817.25	\$-	\$587,403.97	\$335,648.35	\$2,273,806.98	\$1,754,353.99	\$446,562.97	\$6,996,593.51
Change Pay21 to Pay22	\$-	\$(21,522.39)	\$-	\$(186,853.99)	\$3,014.53	\$(753,893.24)	\$825,514.92	\$(5,947.54)	\$(139,687.71)
Percent Change	0.00%	-1.33%	0.00%	-24.13%	0.91%	-24.90%	88.88%	-1.31%	-1.96%

Cloquet

ISD #94

Payable 2022 Levy by Category

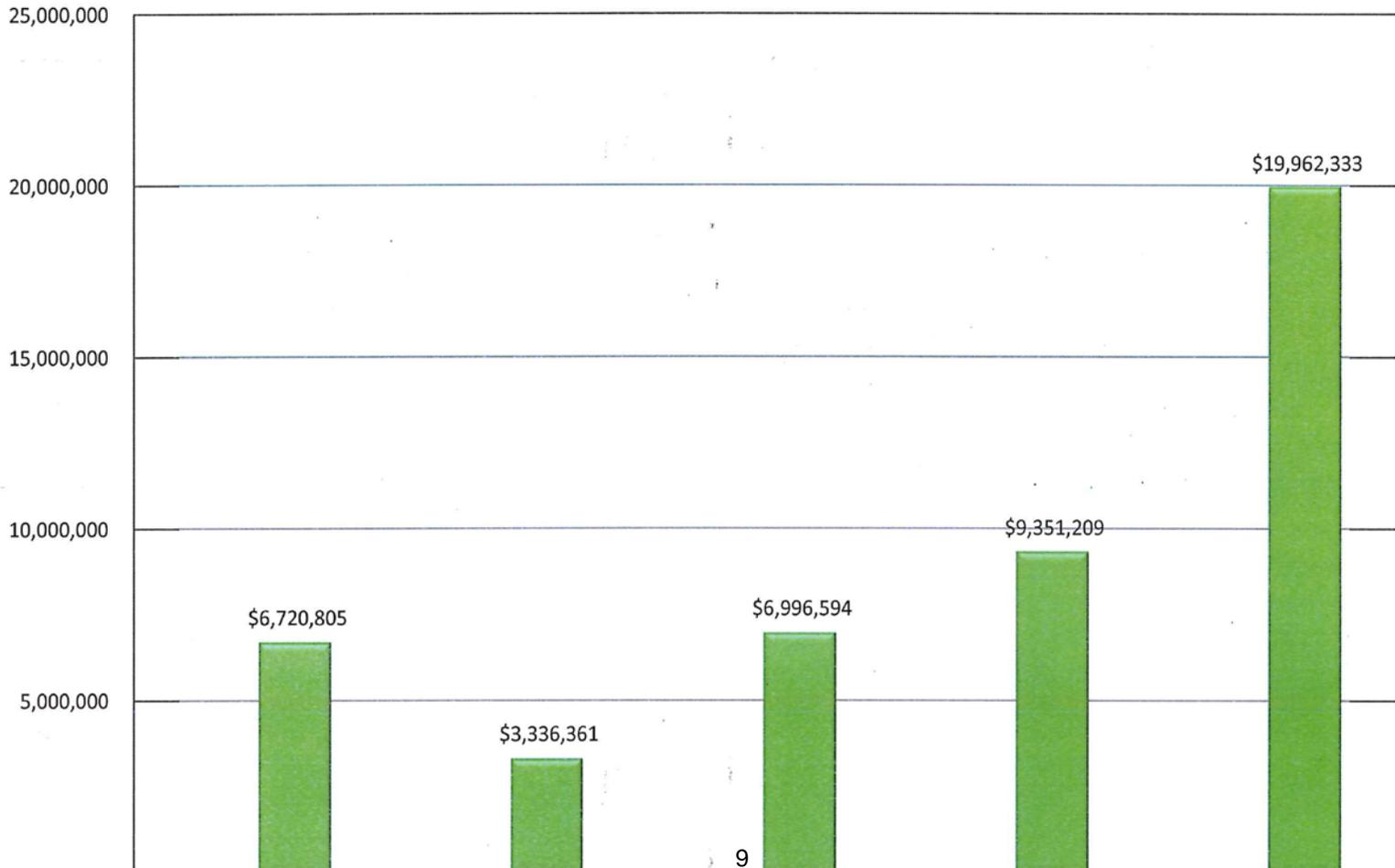


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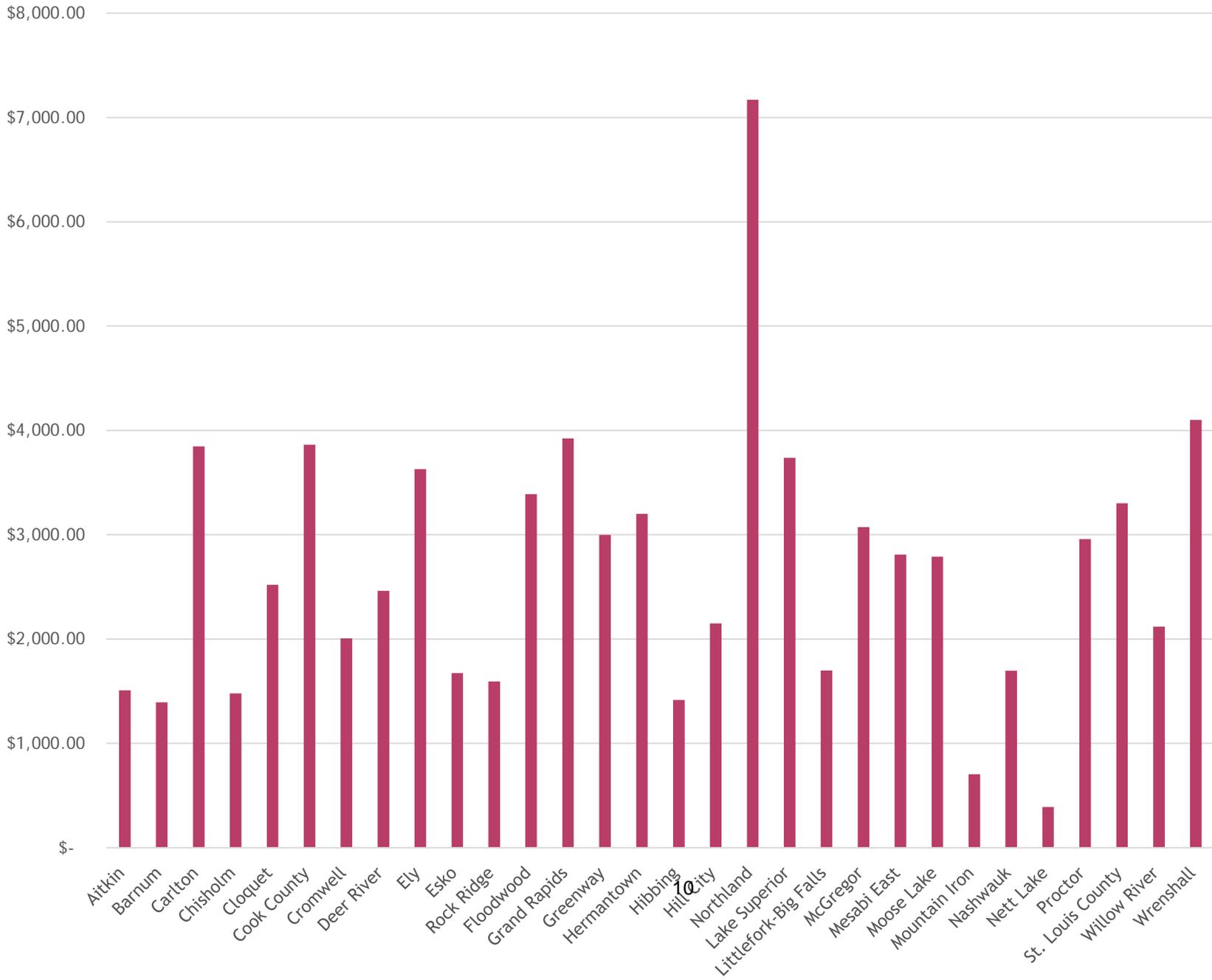
Similar Size Districts by FY20 Final Adjusted ADM

Payable 2022 Proposed

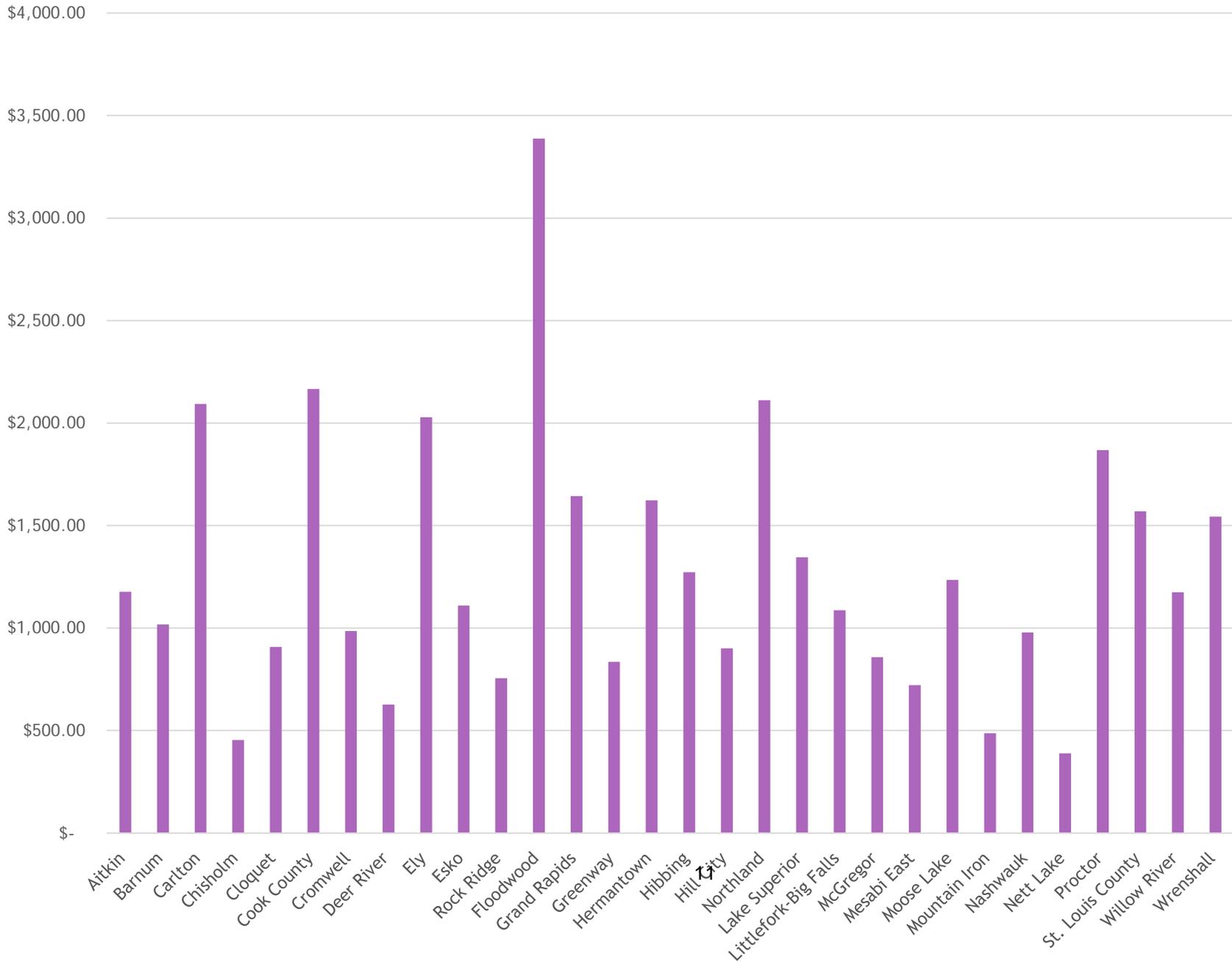


	Hermantown	Hibbing	Cloquet	Hutchinson	Orono
FY20 ADJ ADM	2,099.38	2,283.65	2,777.06	2,789.35	2,858.64
PAY22 PROPOSED LEVY	\$6,720,805	\$3,336,361	\$6,996,594	\$9,351,209	\$19,962,333

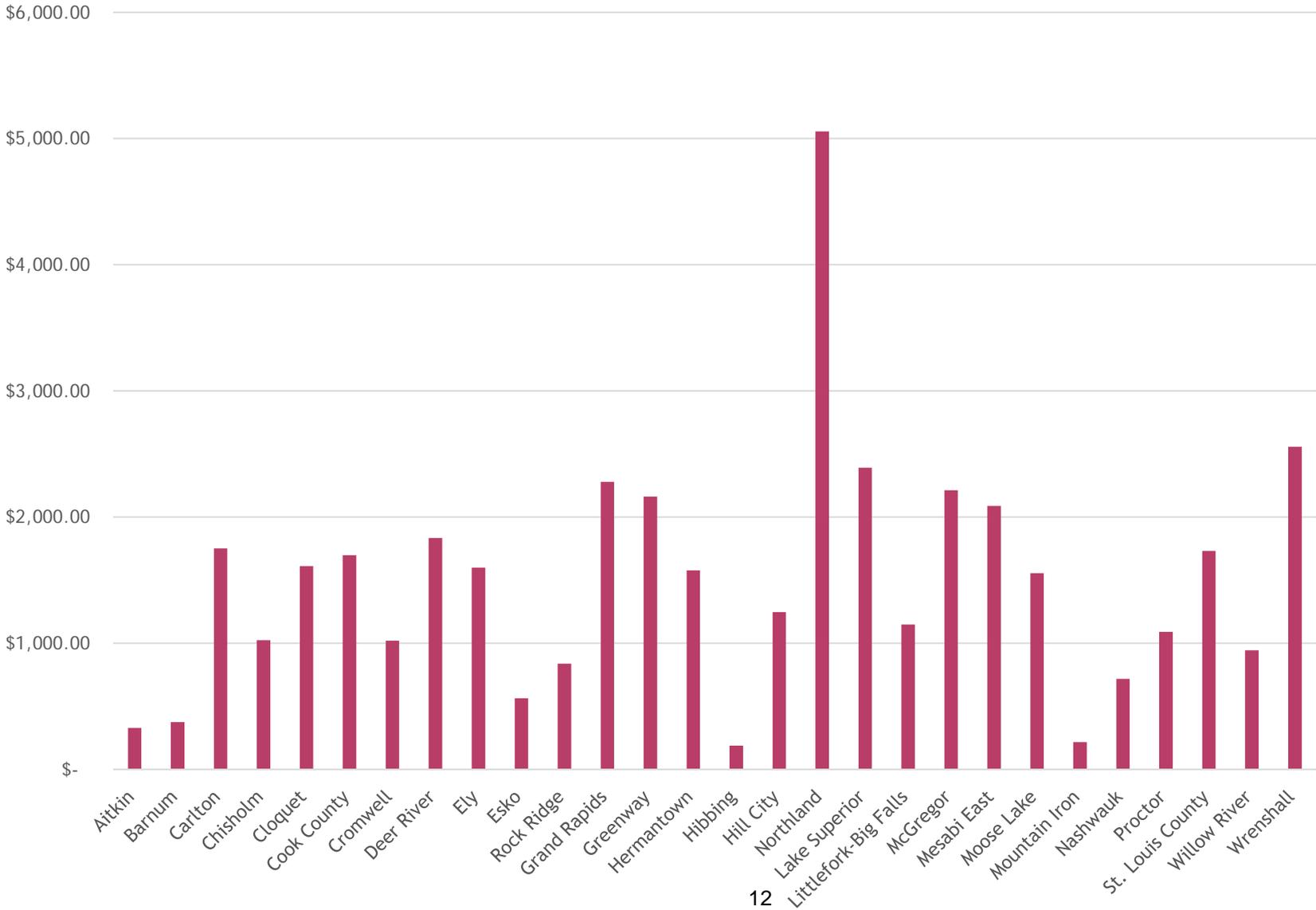
Region II Pay 22 Proposed District Levy spent per ADM



Region II General Fund District Levy spent per ADM



Region II Debt Service Fund District Levy spent per ADM



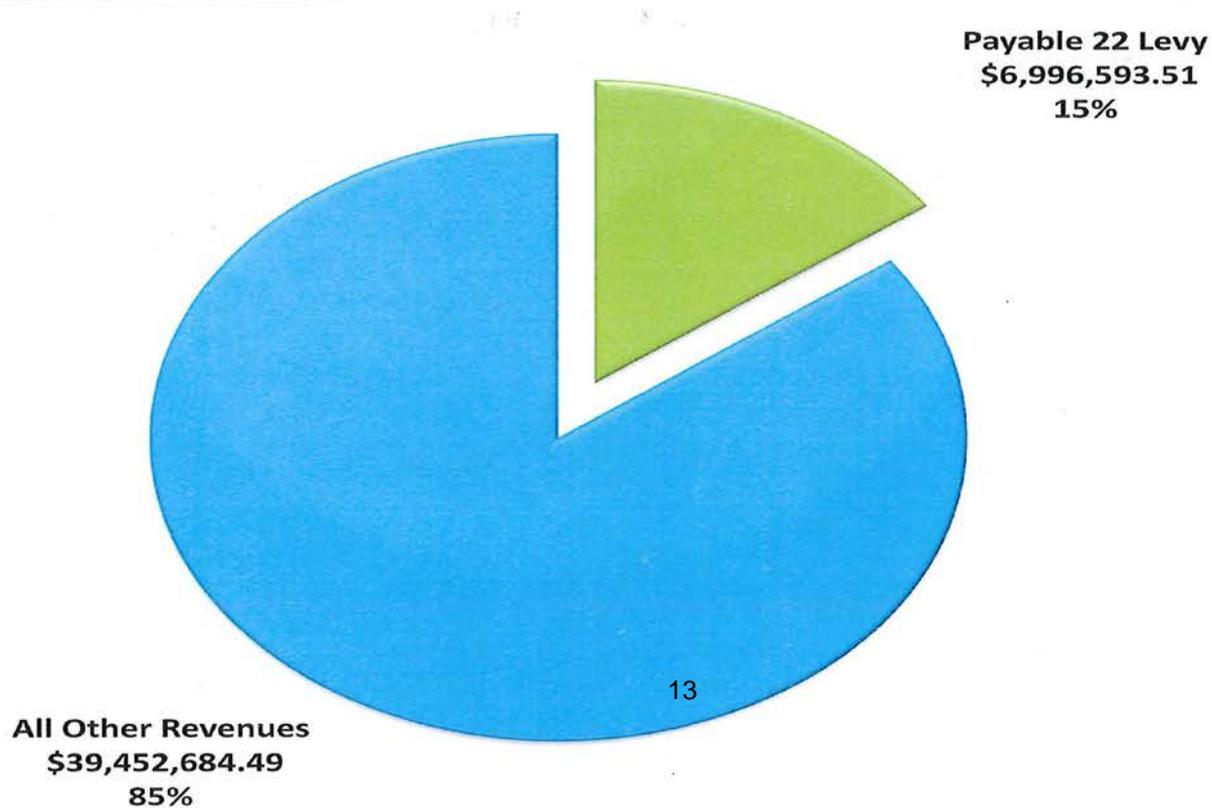
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Payable 2022 Final Levy as a Component of Revenue Budget

Payable 2022 Levy is a component of the Fiscal Year 2022-2023 Budget

Payable 22 Levy	\$ 6,996,593.51	15%
All Other Revenues	\$ 39,452,684.49	85%
Full Budget	\$ 46,449,278.00	

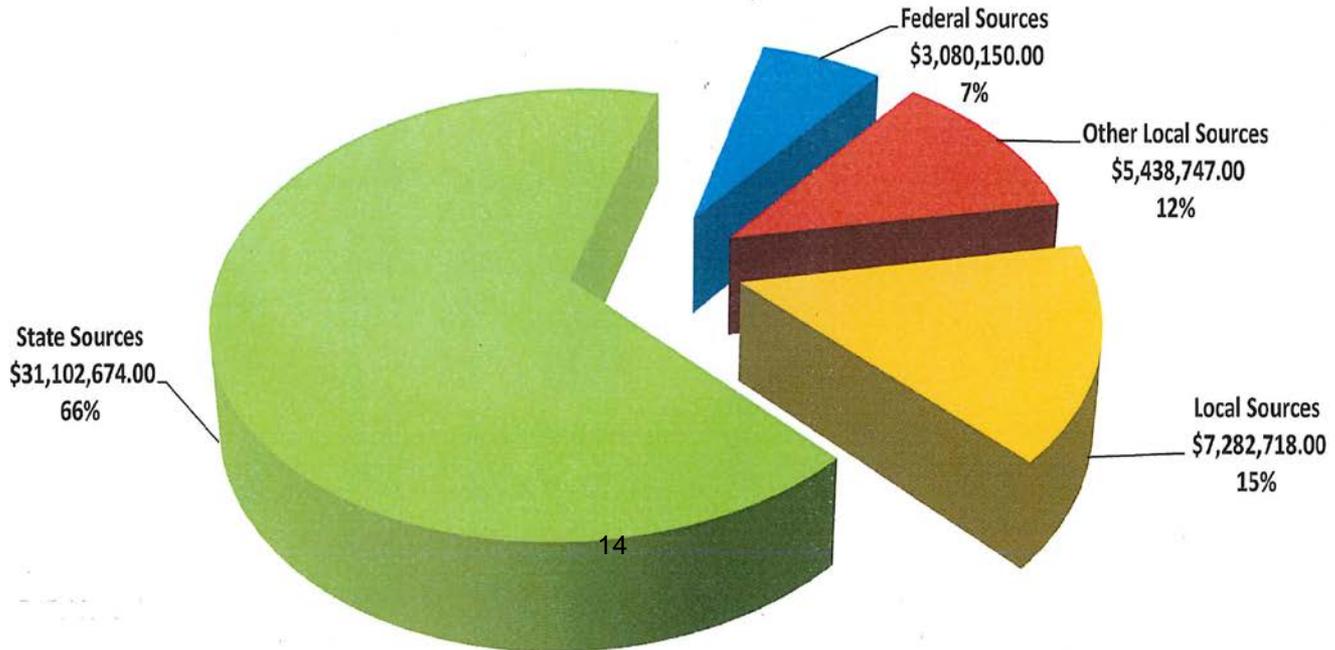


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2021-22 Revenues by SOURCE Code

SOURCE		REVENUE	% of Total Budget All Funds
001-019	Local Sources	\$ 7,282,718.00	15.53%
200-399	State Sources	\$ 31,102,674.00	66.31%
400-599	Federal Sources	\$ 3,080,150.00	6.57%
020-099,601-649	Other Local Sources	\$ 5,438,747.00	11.60%
	Total Revenues All Funds	\$ 46,904,289.00	



All Funds include: General (including Transportation & Capital Expenditures), Food Service, Community Service, Building Construction, Debt Service, Trust, Agency, OPEB Trusts, OPEB Debt Service.

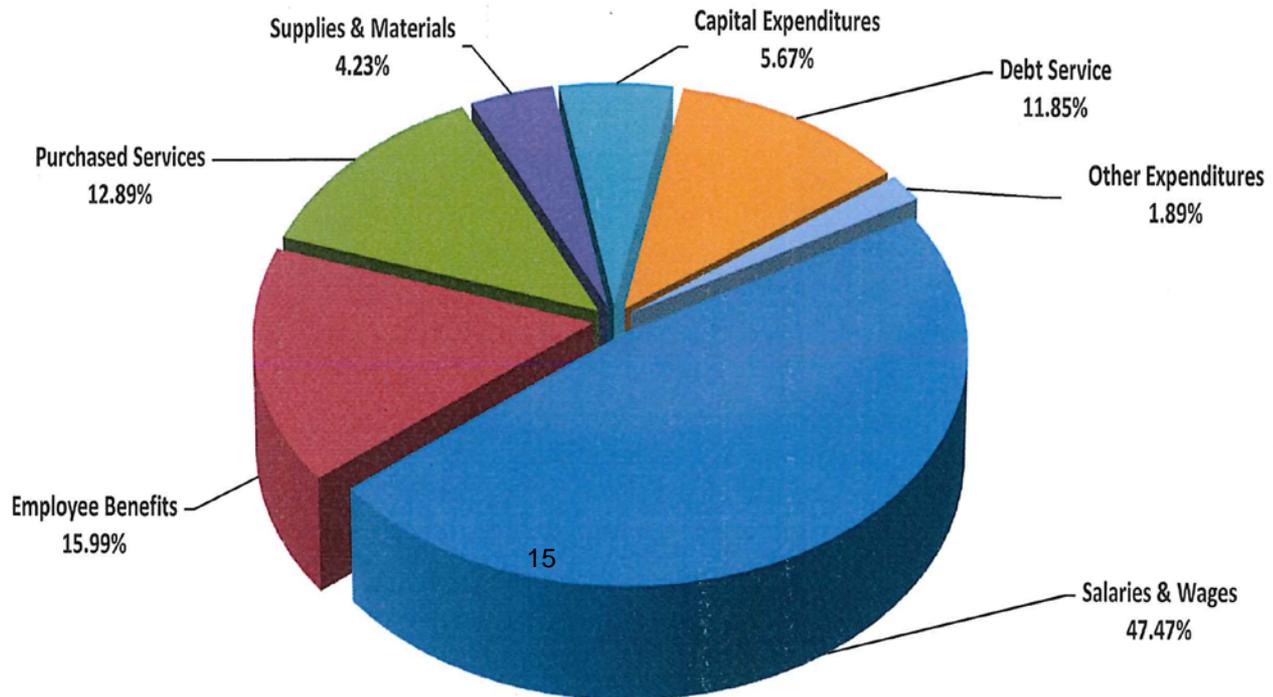
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2021-22 Expense by OBJECT Area ALL Funds

OBJ		EXPENSE	% of Total Budget All Funds
100-199	Salaries & Wages	\$ 22,298,541.00	47.47%
200-299	Employee Benefits	\$ 7,509,016.00	15.99%
300-399	Purchased Services	\$ 6,055,465.00	12.89%
400-499	Supplies & Materials	\$ 1,987,978.00	4.23%
500-599	Capital Expenditures	\$ 2,661,674.00	5.67%
700-799	Debt Service	\$ 5,567,212.00	11.85%
800-899	Other Expenditures	\$ 889,814.00	1.89%
900-999	Other Financing Uses	\$ -	0.00%
	Total Expenses All Funds	\$ 46,969,700.00	

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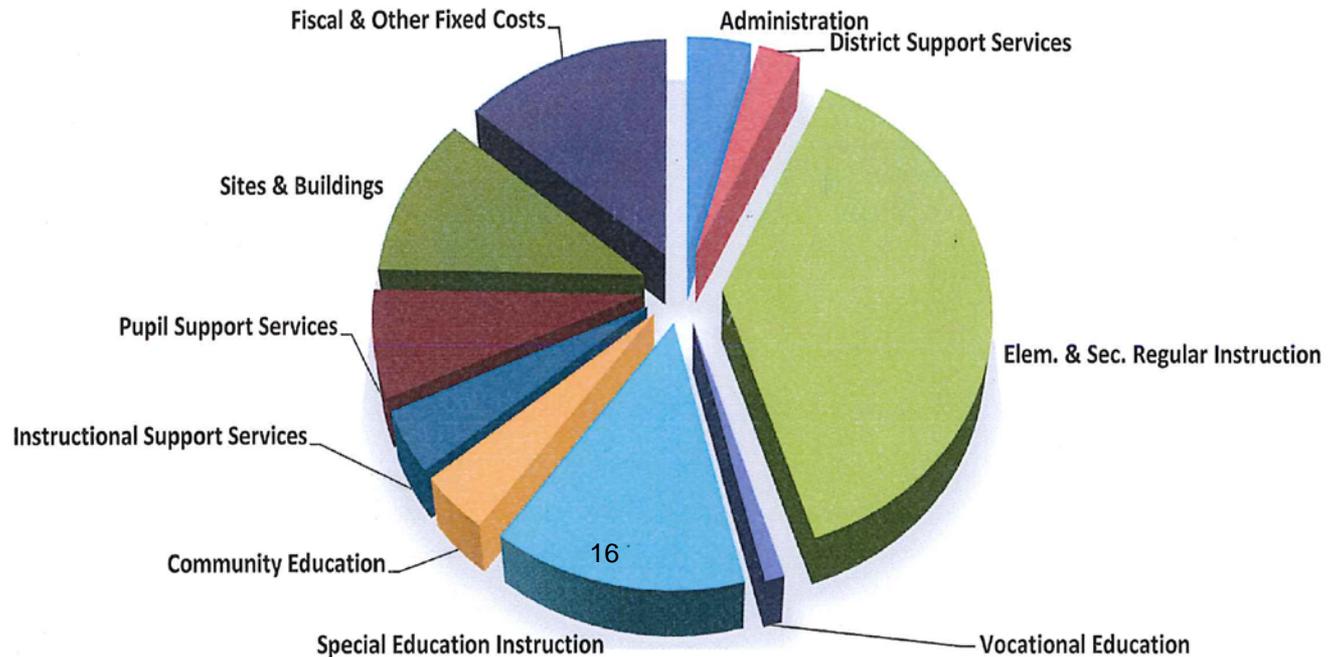


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2021-22 Expense by PROGRAM Area ALL Funds

PRO		EXPENSE	% of Total Budget All Funds
000-099	Administration	\$ 1,981,952.00	4.22%
100-199	District Support Services	\$ 1,314,563.00	2.80%
200-299	Elem. & Sec. Regular Instruction	\$ 17,858,589.00	38.02%
300-399	Vocational Education	\$ 508,603.00	1.08%
400-499	Special Education Instruction	\$ 6,553,418.00	13.95%
500-599	Community Education	\$ 1,849,018.00	3.94%
600-699	Instructional Support Services	\$ 1,960,169.00	4.17%
700-799	Pupil Support Services	\$ 3,392,031.00	7.22%
800-899	Sites & Buildings	\$ 5,129,145.00	10.92%
900-999	Fiscal & Other Fixed Costs	\$ 6,422,212.00	13.67%
	Total Expenses All Funds	\$ 46,969,700.00	



All Funds include:
 General (including Transportation & Capital Expenditures), Food Service, Community Service, Building Construction, Debt Service, Trust, Agency, OPEB Trusts, OPEB Debt Service.

SUMMARY

1. School District levies do not determine our budgeted expenditures.
2. Our levy is 15% of our total budgeted expenses vs state aid/federal dollars being 85%.
3. Legislature establishes basic school district tax rates and aid entitlements.
4. Tax increases to an individual taxpayer could be caused by a change in assessed value.
5. Our total decrease for Pay 22 from Pay 21 is a total of 1.96%.

QUESTIONS