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# Cloquet Public Schools

## Truth in Taxation

Monday, December 12, 2022 at 6:00 PM  
Garfield Board Room  
302 14th Street  
Cloquet, MN 55720  
302 - 14th Street, Cloquet, MN

5:30 pm *Working Session*

6:00 pm *Truth in Taxation Special Meeting*

6:15 pm *Regular Meeting - after Truth in Taxation Meeting*

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### I. Roll Call

### II. Consider Approval of Board Agenda

1. December 12, 2022 - Truth in Taxation Hearing Agenda 2

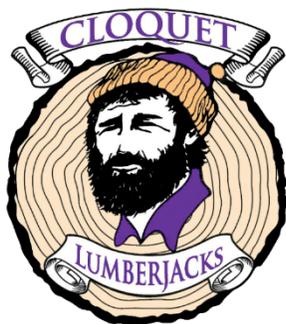
### III. Truth in Taxation Hearing 2022 Payable 2023

1. December 12, 2022 Truth in Taxation Public Presentation 3

IV. Consider Approving the 2022 School Levy for Taxes Payable in 2023 15

### V. 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 2022 Pay 2023

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# Notice of Proposed Property Taxes

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- 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 2023-2024 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 12, 2022, at 6:00 p.m.

Board Room – Second Floor

Garfield School

302 14<sup>th</sup> Street

Cloquet, Minnesota

## **CERTIFICATION OF FINAL TAX LEVY**

Monday, December 12, 2022

6:00 p.m.

Board Room –<sup>4</sup> Garfield School

# Levy Cycle to Budget Cycle

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- **Levy Certification Process**
- **Tax Levy Cycle – 22 Pay 23 Tax Levy Certified in December 2022**
- **Taxes Collected in Calendar Year 2023**
- **School District Recognizes Revenue in FY 23-24**

# Possible Reasons for Changes in Your School District Tax Levy

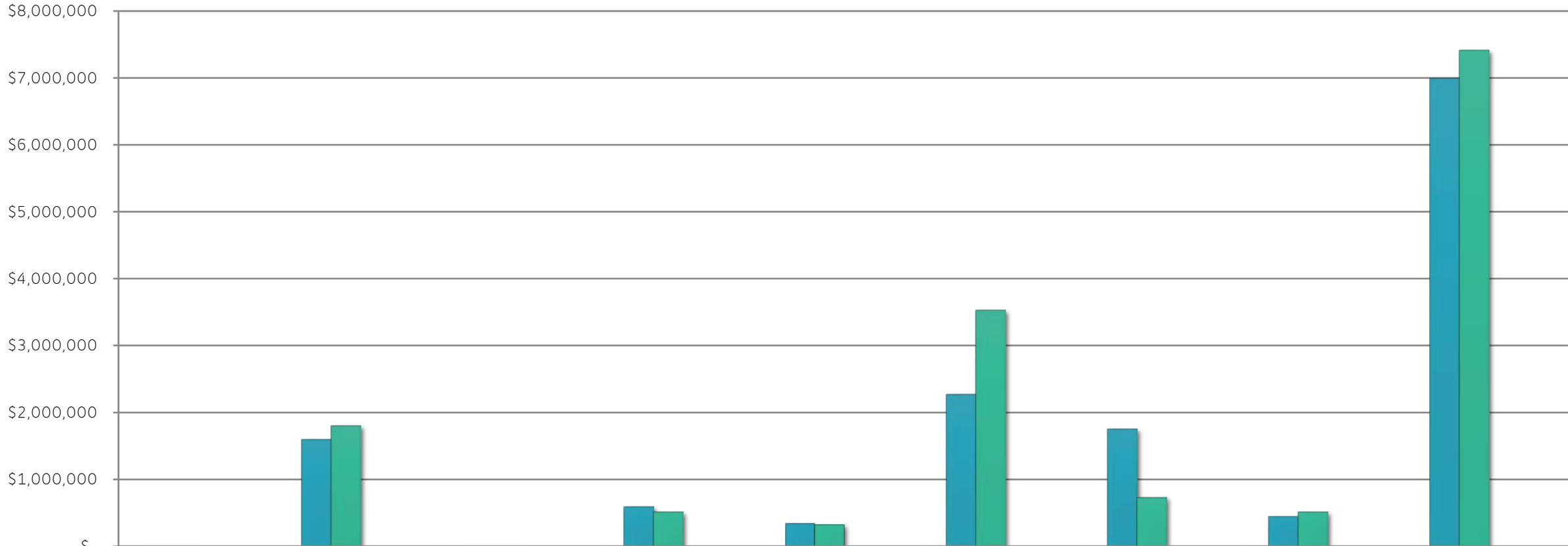
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- Changes in the ANTC (Adjusted Net Tax Capacity)
  - Market values are assigned to properties by the assessor.
  - Carlton County assessments went up 26% for taxes payable 2023 and we are hoping it will level out for payable 2024.
  - Sales Ratio 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: \$13,127,669 vs Esko \$7,332,070)
- 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 #94

## Levy Comparison by Levy Category

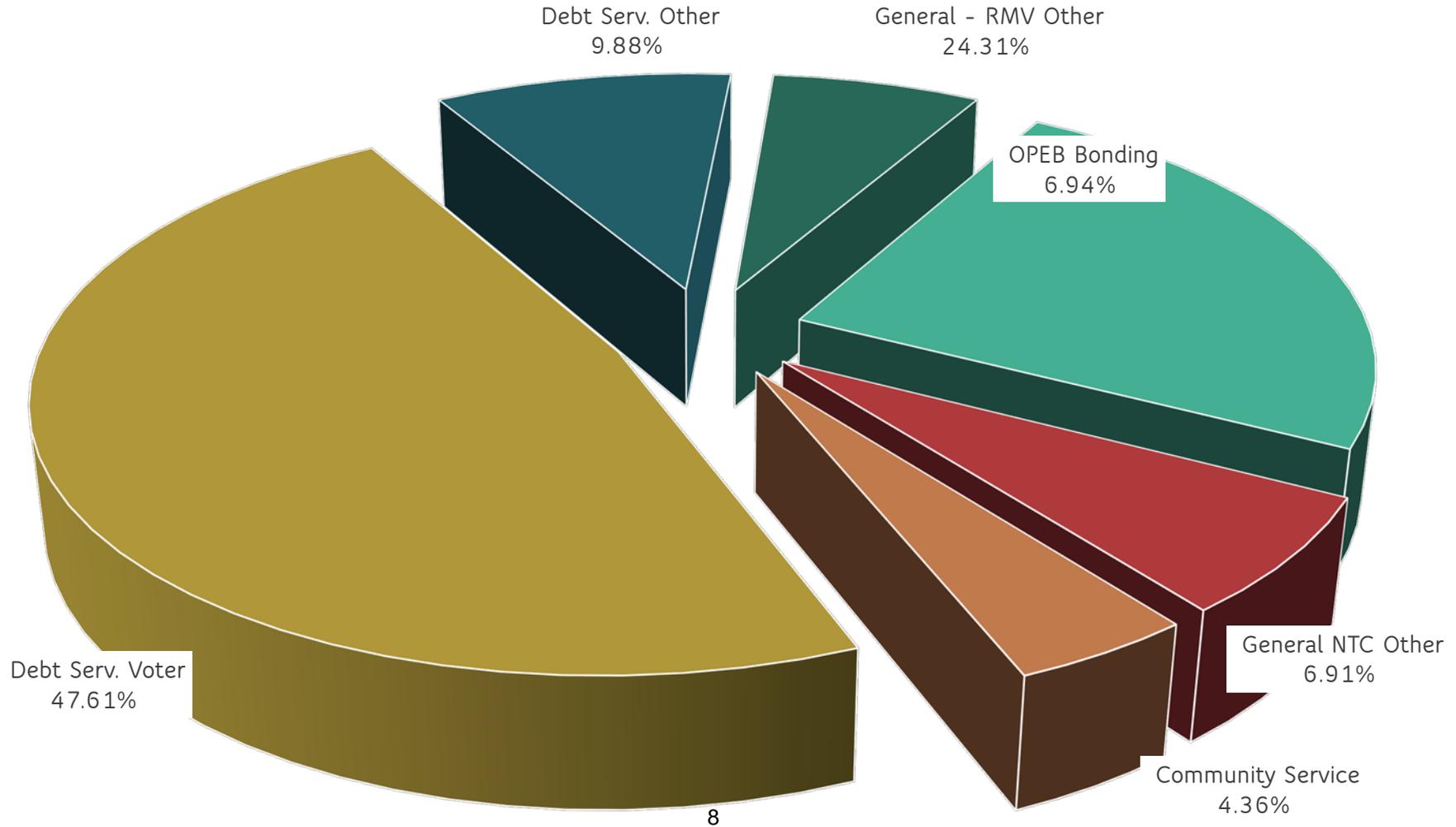


	General - RMV Voter	General - RMV Other	General NTC Voter	General NTC Other	Community Service	Debt Serv. Voter	Debt Serv. Other	OPEB Bonding	Total Levy
Pay22 Levy	\$-	\$1,598,817.25	\$-	\$587,403.97	\$335,648.35	\$2,273,806.98	\$1,754,353.99	\$446,562.97	\$6,996,593.51
Pay23 Levy	\$-	\$1,802,605.99	\$-	\$512,150.89	\$323,228.19	\$3,530,735.71	\$732,742.28	\$514,583.55	\$7,416,046.61
Change Pay21 to Pay22	\$-	\$203,788.74	\$-	\$(75,253.08)	\$(12,420.16)	\$1,256,928.73	\$(1,021,611.71)	\$68,020.58	\$419,453.10
Percent Change	0.00%	12.75%	0.00%	-12.81%	-3.70%	55.28%	-58.23%	15.23%	6.00%

# Cloquet

ISD #94

## Payable 2023 Levy by Category

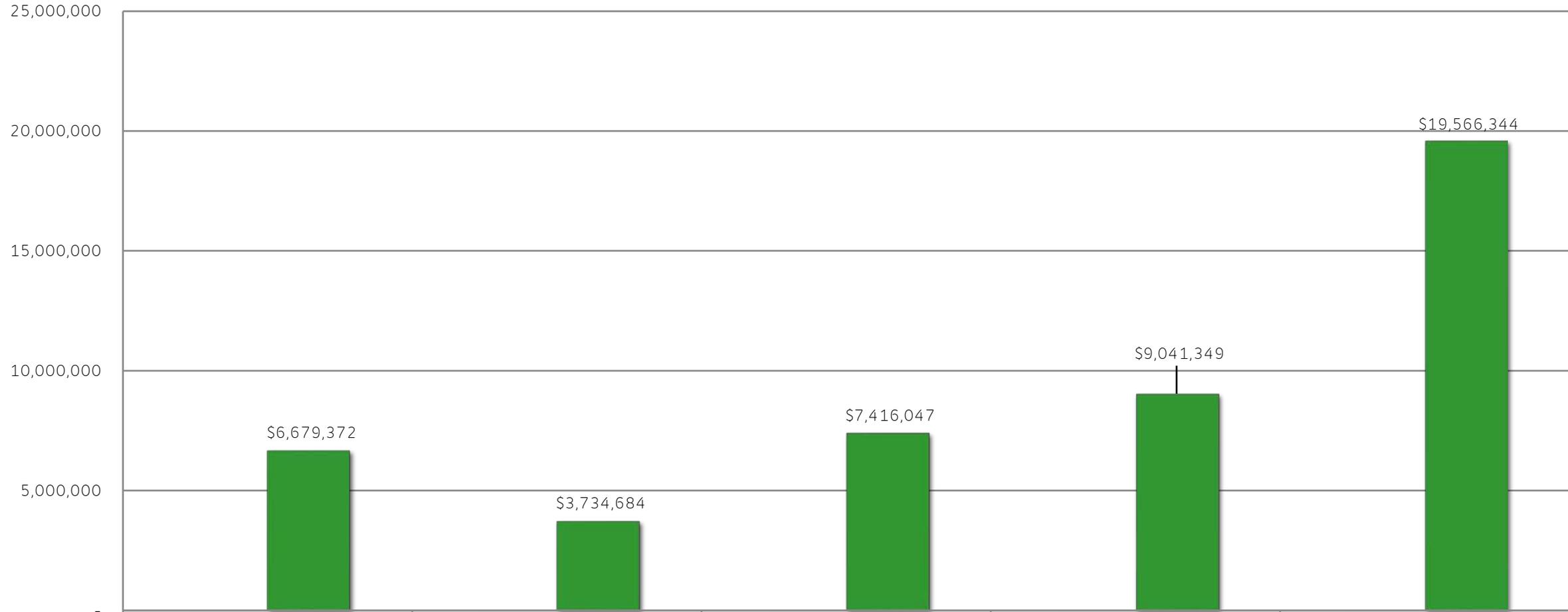


# Cloquet

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## Similar Size Districts by FY21 Final Adjusted ADM

Payable 2023 Proposed



	Hermantown	Hibbing	Cloquet	Detroit Lakes	Orono
FY21 ADJ ADM	2,085.73	2,172.83	2,632.37	2,703.45	2,842.37
PAY23 PROPOSED LEVY	\$6,679,372	\$3,734,684	\$7,416,047	\$9,041,349	\$19,566,344

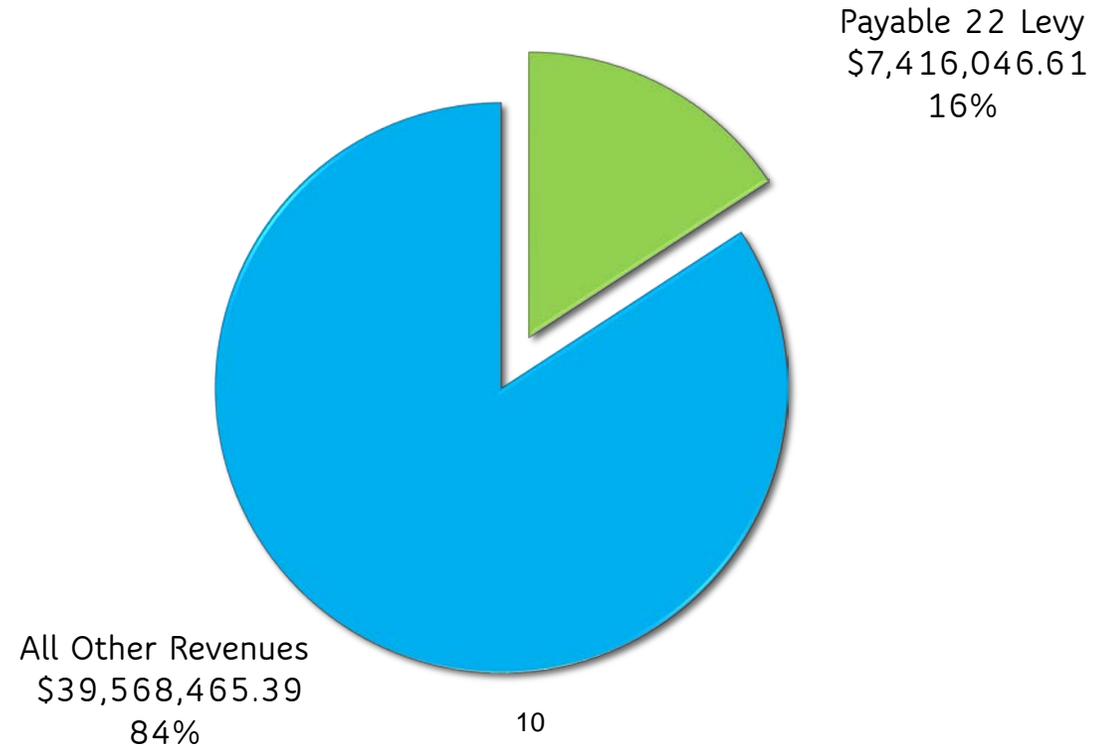
Cloquet

#0094

Payable 2023 Final Levy as a Component of Revenue Budget

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

Payable 22 Levy	\$ 7,416,046.61	16%
All Other Revenues	\$ 39,568,465.39	84%
Full Budget	\$ 46,984,512.00	

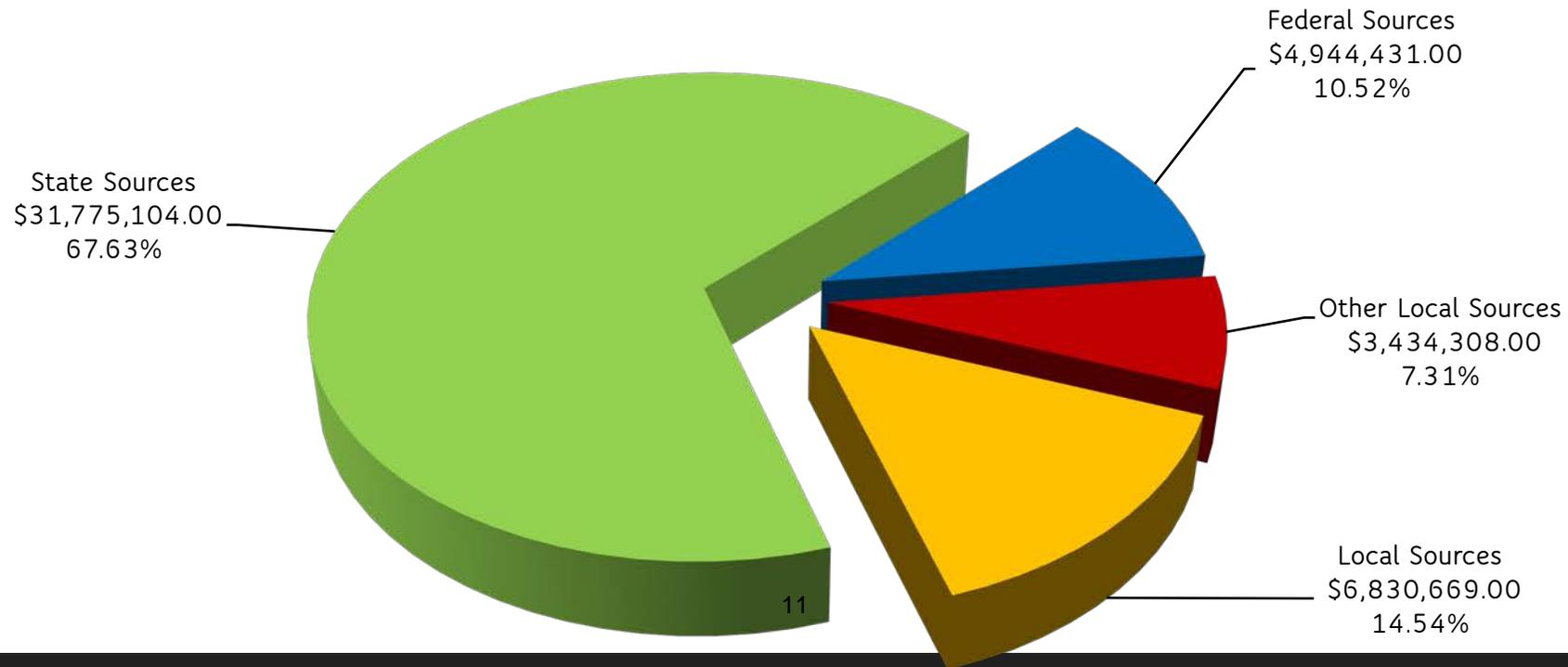


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ISD #94

## 2022-23 Revenues by Source

SOURCE		REVENUE	% of Total Budget All Funds
001-019	Local Sources	\$ 6,830,669.00	14.54%
200-399	State Sources	\$ 31,775,104.00	67.63%
400-599	Federal Sources	\$ 4,944,431.00	10.52%
020-099,601-649	Other Local Sources	\$ 3,434,308.00	7.31%
	Total Revenues All Funds	\$ 46,984,512.00	



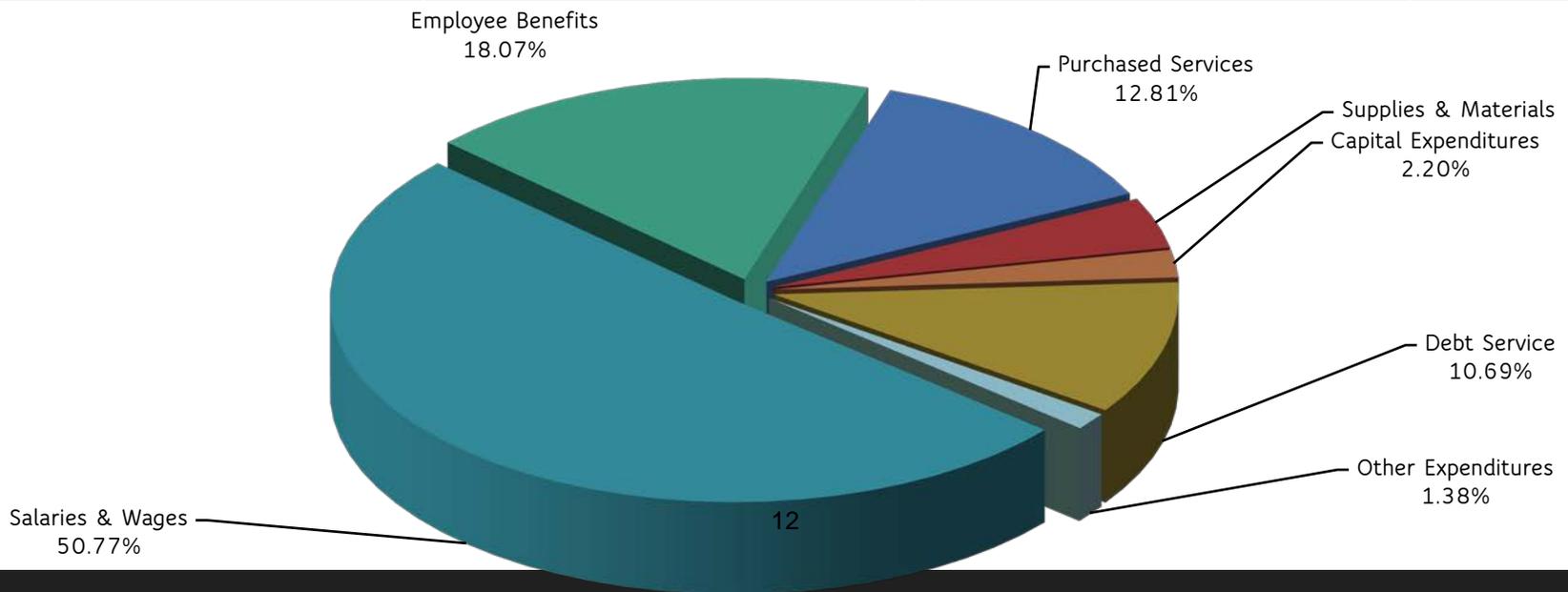
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ISD #94

## 2022-23 Expense by Area

OBJ		EXPENSE	% of Total Budget All Funds
100-199	Salaries & Wages	\$ 23,989,947.00	50.77%
200-299	Employee Benefits	\$ 8,538,883.00	18.07%
300-399	Purchased Services	\$ 6,051,562.00	12.81%
400-499	Supplies & Materials	\$ 1,924,696.00	4.07%
500-599	Capital Expenditures	\$ 1,039,929.00	2.20%
700-799	Debt Service	\$ 5,050,950.00	10.69%
800-899	Other Expenditures	\$ 653,464.00	1.38%
900-999	Other Financing Uses	\$ -	0.00%
	<b>Total Expenses All Funds</b>	<b>\$ 47,249,431.00</b>	

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



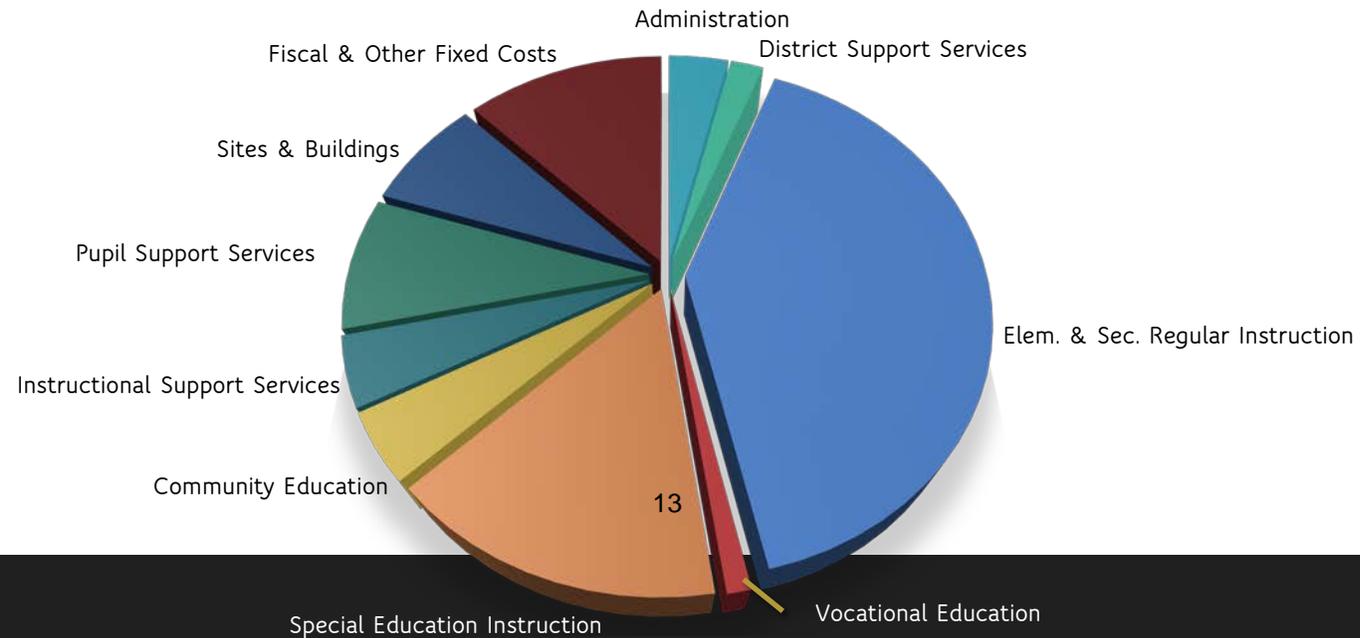
# Cloquet

ISD #94

## 2022-23 Expense by Program

PRO		EXPENSE	% of Total Budget All Funds
000-099	Administration	\$ 1,778,060.00	3.76%
100-199	District Support Services	\$ 972,184.00	2.06%
200-299	Elem. & Sec. Regular Instruction	\$ 19,220,633.00	40.68%
300-399	Vocational Education	\$ 524,540.00	1.11%
400-499	Special Education Instruction	\$ 7,194,589.00	15.23%
500-599	Community Education	\$ 2,046,324.00	4.33%
600-699	Instructional Support Services	\$ 2,072,701.00	4.39%
700-799	Pupil Support Services	\$ 3,993,137.00	8.45%
800-899	Sites & Buildings	\$ 3,541,313.00	7.49%
900-999	Fiscal & Other Fixed Costs	\$ 5,905,950.00	12.50%
	<b>Total Expenses All Funds</b>	<b>\$ 47,249,431.00</b>	

**All Funds include:**  
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# SUMMARY

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1. School District levies do not determine our budgeted expenditures.
2. Our levy is 16% of our total budgeted expenses vs state aid/federal dollars being 84%.
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 increase for Pay 23 from Pay 22 is a total of 6.00%.

## QUESTIONS

INDEPENDENT SCHOOL DISTRICT NO. 94

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Cloquet, Minnesota  
December 12, 2022

RESOLVED by \_\_\_\_\_

That the School Board of Independent School District No. 94 hereby approves the 2022 School Levy Payable in 2023, as presented (copies on file in the Superintendent’s Office).

Motion for the adoption of the foregoing resolution was duly seconded by member \_\_\_\_\_ and it was declared adopted on the following vote:

	YEA	NAY	
TED LAMMI, CHAIR			PASSED: December 12, 2022
NATE SANDMAN, CLERK			
DAVE BATTAGLIA, TREASURER			BOARD CHAIR:
GARY HUARD			
MELISSA JUNTUNEN			ATTEST (BOARD CLERK):
KEN SCARBROUGH			