



# **Cloquet Public Schools**

## **Truth in Taxation Hearing**

Monday, December 8, 2025 at 6:00 PM  
Garfield Board Room  
302 14th Street  
Cloquet, MN 55720  
302 - 14th Street, Cloquet, MN

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**I. Roll Call**

**II. Consider Approval of Board Agenda**

1. December 8, 2025 - Truth in Taxation Hearing Agenda 2

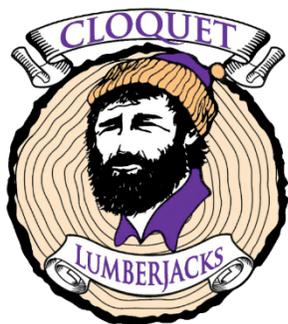
**III. Truth in Taxation Hearing 2025 Payable 2026**

1. December 8, 2025 Truth in Taxation Public Presentation 3

**IV. Consider Approving the 2025 School Levy for Taxes Payable in 2026**

**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 2025 Pay 2026

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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 2026-2027 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 8, 2025, 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 8, 2025

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 – 25 Pay 26 Tax Levy Certified in December 2025**
- **Taxes Collected in Calendar Year 2026**
- **School District Recognizes Revenue in FY 26-27**

# Possible Reasons for Changes in Your School District Tax Levy

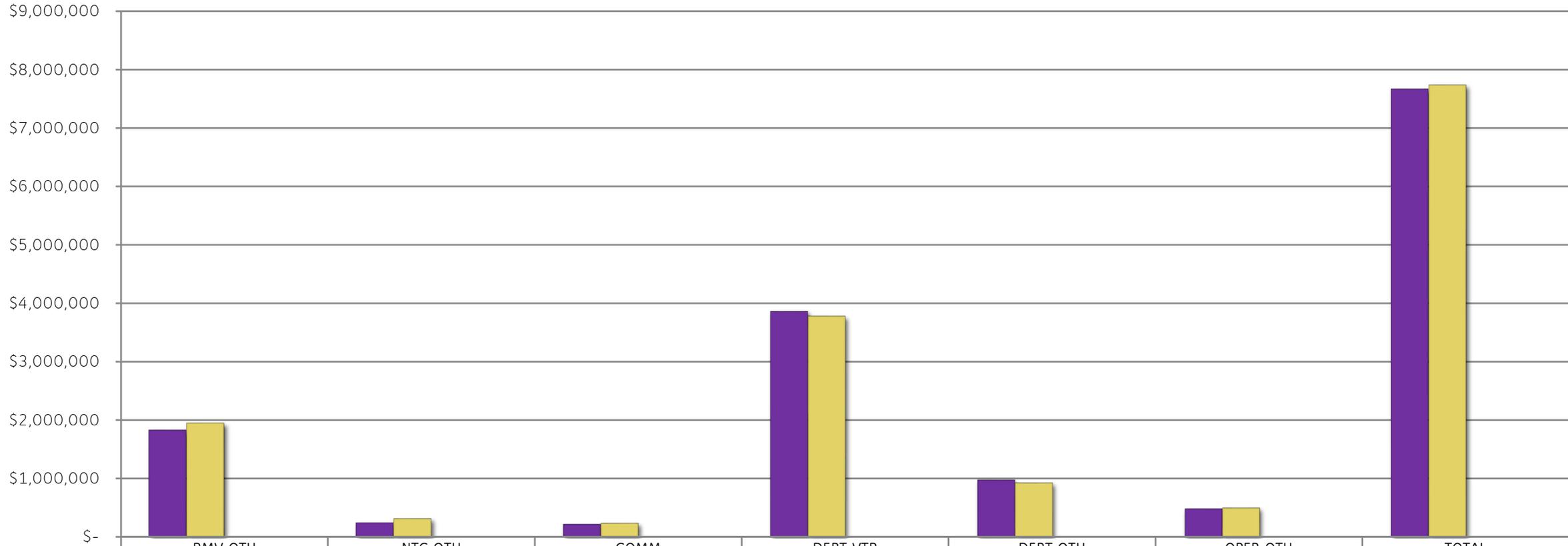
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- Changes in the ANTC (Adjusted Net Tax Capacity)
  - Market values are assigned to properties by the assessor.
  - Carlton County assessments went up 5-6% for taxes payable 2025 and the county is expecting that to stay the same for taxes 2026 and 2027.
  - 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: \$17,348,314 vs Esko \$10,321,009)-Increase of about 6% from previous year
- 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<sup>6</sup> we levy for 105% of our debt service payments.

# Cloquet

ISD #94

## Levy Comparison by Levy Category

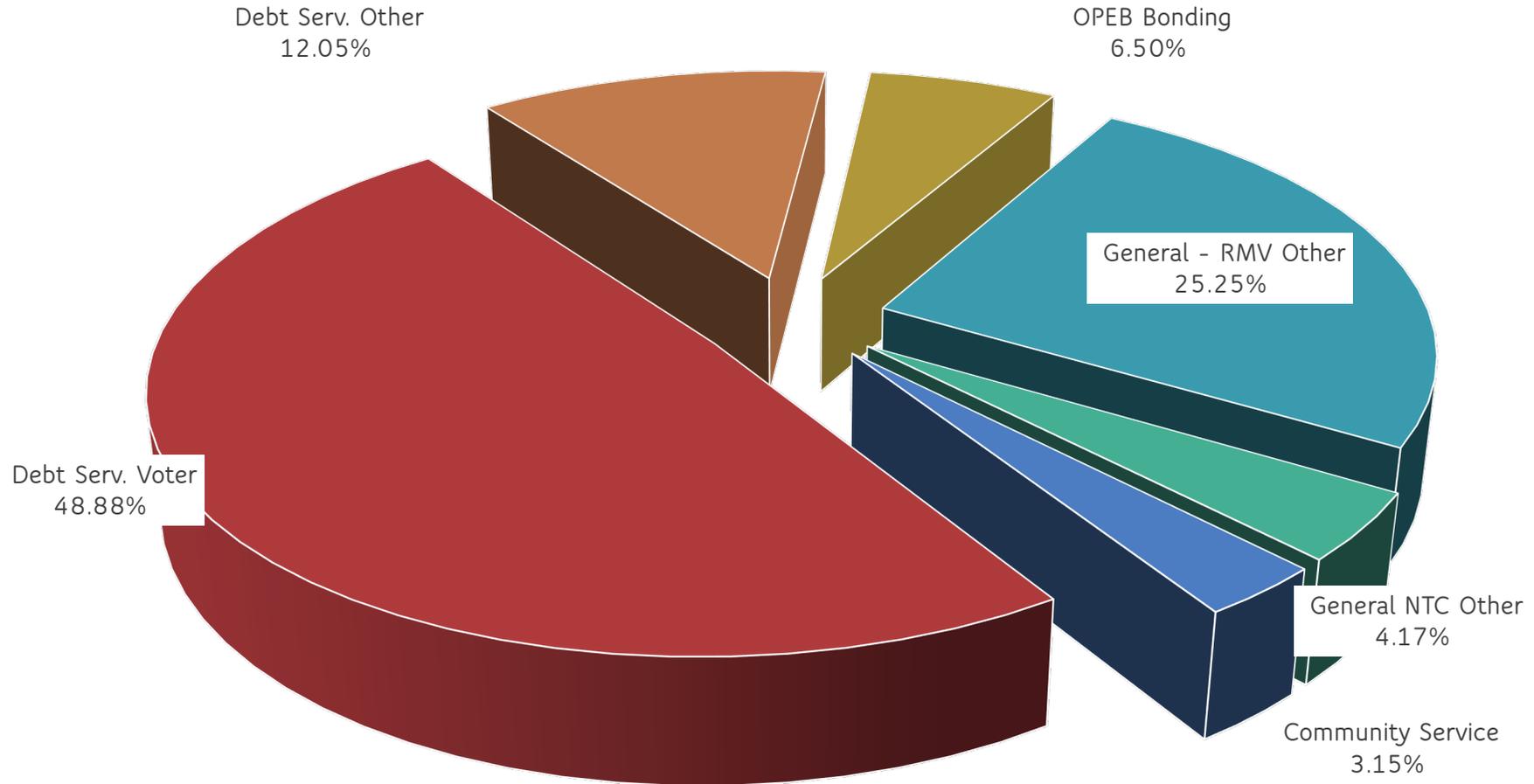


	RMV OTH	NTC OTH	COMM	DEBT VTR	DEBT OTH	OPEB OTH	TOTAL
■ Pay25 Levy	\$1,839,319.27	\$253,841.21	\$227,978.73	\$3,864,480.35	\$984,407.46	\$493,006.74	\$7,663,033.76
■ Pay26 Levy	\$1,952,254.69	\$322,153.79	\$243,521.36	\$3,779,612.91	\$931,422.77	\$502,827.73	\$7,731,793.25
Change Pay25 to Pay26	\$112,935.42	\$68,312.58	\$15,542.63	\$(84,867.44)	\$(52,984.69)	\$9,820.99	\$68,759.49
Percent Change	6.14%	26.91%	6.82%	-2.20%	-5.38%	1.99%	0.90%

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## Payable 2026 Levy by Category

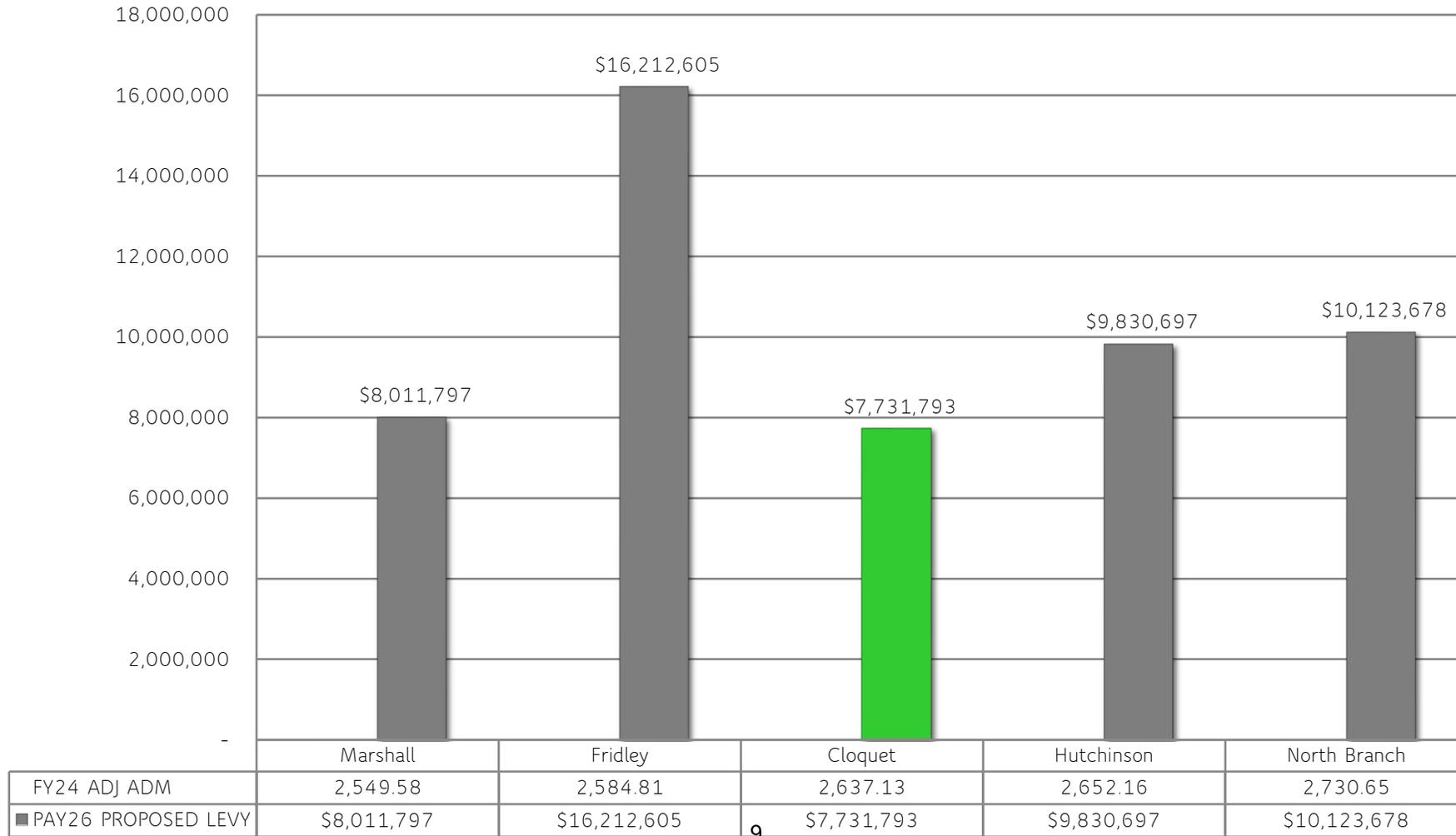


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## Similar Size Districts by FY24 Final Adjusted ADM

Payable 2026 Proposed

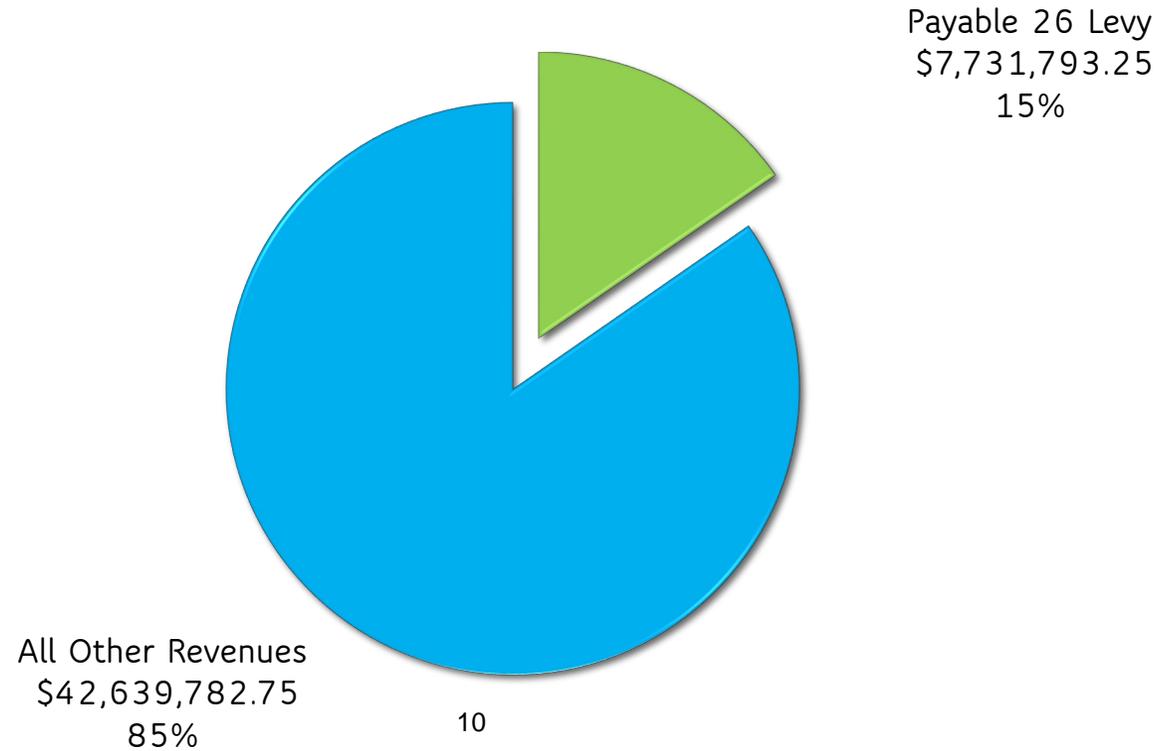


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Payable 2026 Final Levy as a Component of Revenue Budget

Payable 25 Levy	\$ 7,731,793.25	15%
All Other Revenues	\$ 42,639,782.75	85%
Full Budget	\$ 50,371,576.00	

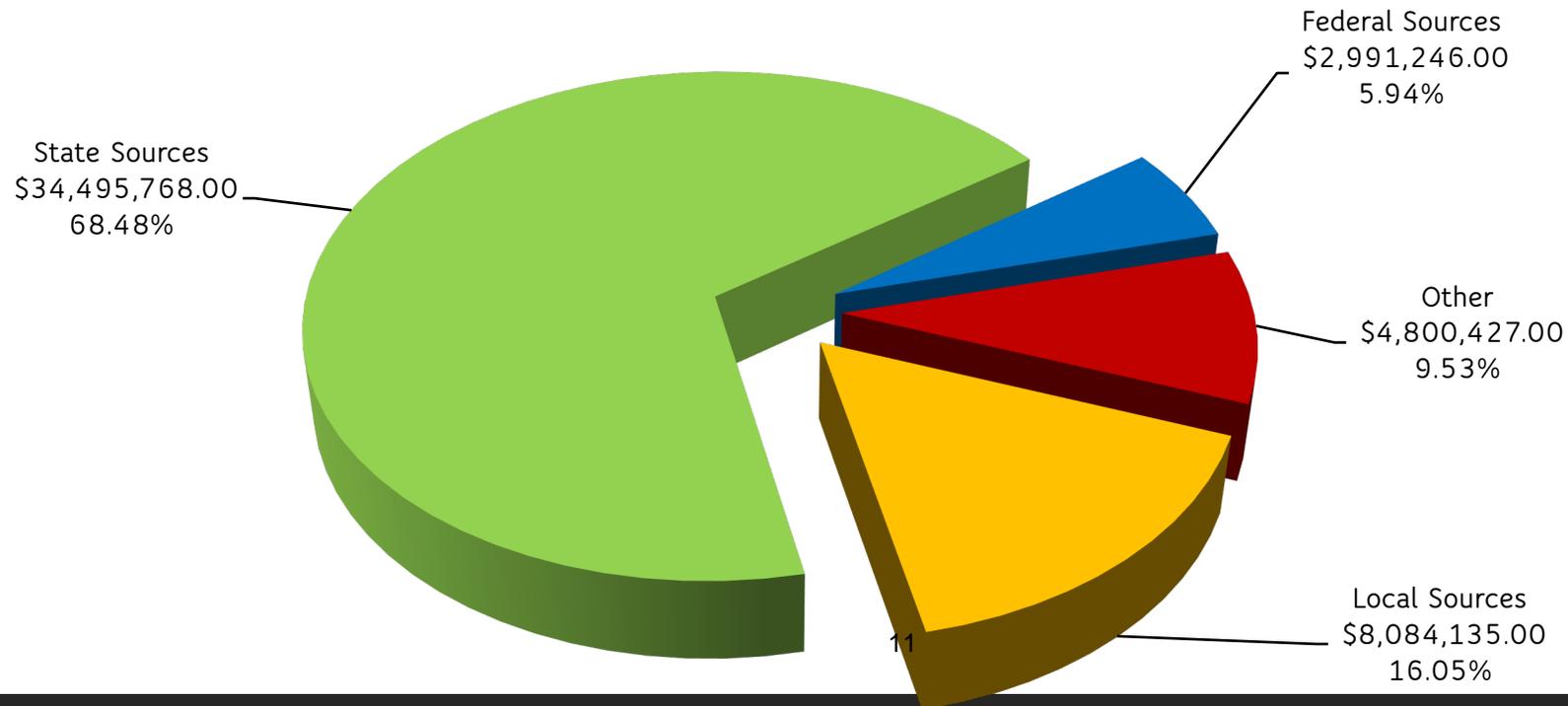


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ISD #94

## 2025-2026 Revenues by Source

SOURCE			REVENUE	% of Total Budget All Funds
001-019	Local Sources		\$ 8,084,135.00	16.05%
200-399	State Sources		\$ 34,495,768.00	68.48%
400-599	Federal Sources		\$ 2,991,246.00	5.94%
020-099,601-649	Other Local Sources		\$ 4,800,427.00	9.53%
	Total Revenues All Funds		\$ 50,371,576.00	



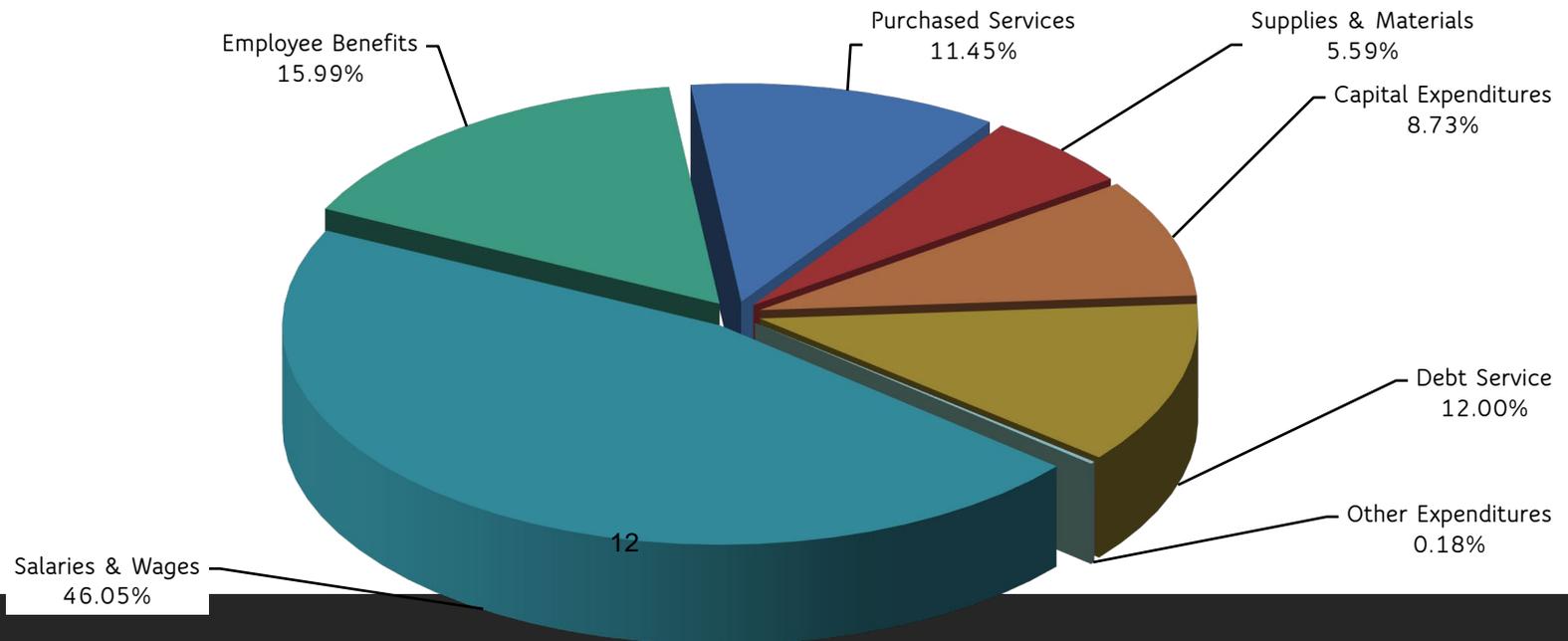
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ISD #94

## 2025-2026 Expense by Area

OBJ		EXPENSE	% of Total Budget All Funds
100-199	Salaries & Wages	\$ 25,036,034.00	46.05%
200-299	Employee Benefits	\$ 8,694,535.00	15.99%
300-399	Purchased Services	\$ 6,225,371.00	11.45%
400-499	Supplies & Materials	\$ 3,037,390.00	5.59%
500-599	Capital Expenditures	\$ 4,747,550.00	8.73%
700-799	Debt Service	\$ 6,525,740.00	12.00%
800-899	Other Expenditures	\$ 98,693.00	0.18%
900-999	Other Financing Uses	\$ -	0.00%
	<b>Total Expenses All Funds</b>	<b>\$ 54,365,313.00</b>	

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



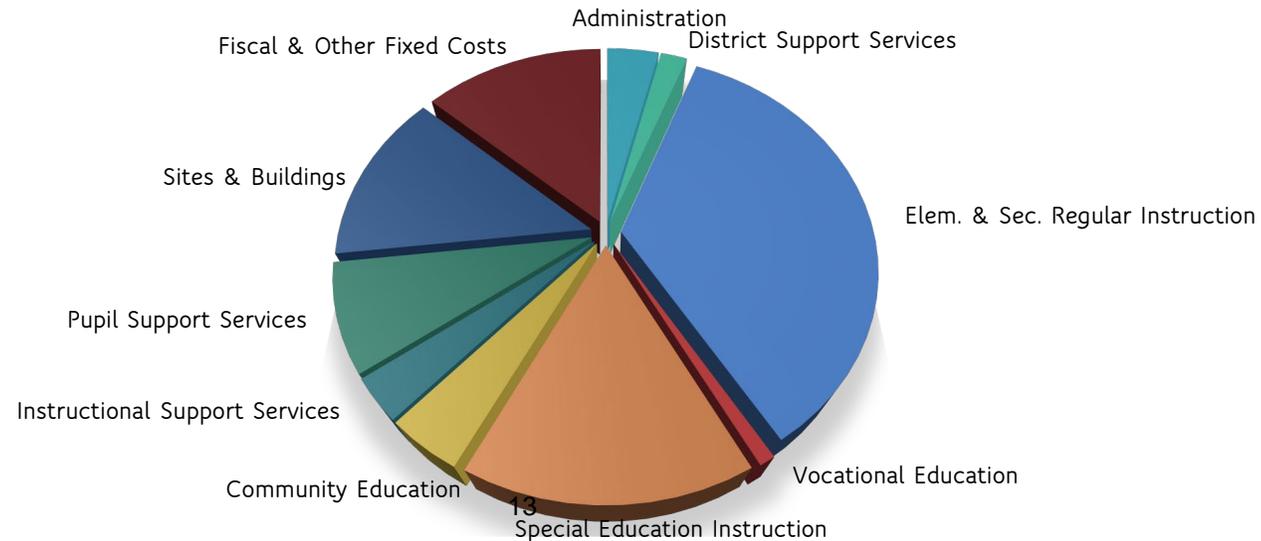
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ISD #94

## 2025-2026 Expense by Program

PRO		EXPENSE	% of Total Budget All Funds
000-099	Administration	\$ 2,111,552.00	3.88%
100-199	District Support Services	\$ 1,076,130.00	1.98%
200-299	Elem. & Sec. Regular Instruction	\$ 19,196,091.00	35.31%
300-399	Vocational Education	\$ 489,622.00	0.90%
400-499	Special Education Instruction	\$ 8,473,944.00	15.59%
500-599	Community Education	\$ 2,282,829.00	4.20%
600-699	Instructional Support Services	\$ 1,746,728.00	3.21%
700-799	Pupil Support Services	\$ 4,399,542.00	8.09%
800-899	Sites & Buildings	\$ 7,225,592.00	13.29%
900-999	Fiscal & Other Fixed Costs	\$ 7,363,283.00	13.54%
	<b>Total Expenses All Funds</b>	<b>\$ 54,365,313.00</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 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 increase for Pay 26 from Pay 25 is a total of 0.90%.

## QUESTIONS