

# ST. CLAIR SCHOOL



## 2023-24 BUDGET AND PROPOSED 2024 PROPERTY TAXES

*Information on changes to School Property Taxes*

December 18, 2023 Public Hearing

**ST. CLAIR SCHOOL  
2023 PAYABLE 2024 LEVY  
December 18, 2023**

2020 ADJUSTED NET TAX CAPACITY: \$4,975,111  
2021 ADJUSTED NET TAX CAPACITY: \$5,064,569  
2022 ADJUSTED NET TAX CAPACITY: \$6,026,837

2022-23 Estimated Adjusted Pupil Units: 861.7  
2023-24 Estimated Adjusted Pupil Units: 875.2  
2024-25 Estimated Adjusted Pupil Units: 866.6

**GENERAL FUND LEVY INCREASES**

CAREER AND TECHNICAL EDUCATION	\$10,240	*Levy and aid increased; overall revenue increase of \$13,119. (35% of program expenditures)	p. 9
LEASE LEVY	\$11,764	*District's portion of MVED's lease costs.	p. 9, 10
REEMPLOYMENT LEVY	\$15,368	*Based on estimated expenditures, and prior-year adjustments.	p. 9, 35
OPERATING CAPITAL	\$9,582	*Increase in levy and decrease in State aid; overall revenue decrease of \$463.	p. 5
OPERATING REFERENDUM REVENUE	\$8,929	*Based on 11/2/21 special election; inflationary increase to \$528.44 per adjusted pupil unit.	p. 7
SAFE SCHOOLS	\$2,537	*Remained at \$36 per adjusted pupil unit; based on enrollment estimate.	p. 9, 35
TRANSITION	\$4,580	*Based on 2003 Legislative changes.	p. 32

**GENERAL FUND LEVY DECREASES**

EQUITY	(\$8,152)	*To reduce the gaps between MN districts' referendum allowances.	p. 5
LOCAL OPERATING REVENUE	(\$32,655)	*Increased authority in FY15 from \$601.66 to \$724.00 per adjusted pupil unit (\$300 Referendum + \$424 Local Optional Revenue).	p. 5, 7, 32
LONG-TERM FACILITY MAINTENANCE (LTFM)	(\$8,378)	*2015 Legislative change that replaced Health & Safety/Deferred Maintenance/Alternative Facilities Revenue. *Decrease in levy and increase in State aid; overall revenue increase of \$4,712.	p. 9, 10, 11
MISC. LEVY ADJUSTMENTS	(\$464)	*Adjustments from prior years.	

GENERAL FUND	\$13,351	.97% INCREASE
COMMUNITY SERVICE FUND	(\$31,080)	100% DECREASE [due to ECFE prior-year adjustments -- no current program]
DEBT SERVICE FUND	\$1,566	.16% INCREASE
<b>TOTAL</b>	<b>(\$16,163)</b>	<b>.68% OVERALL DECREASE</b>

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**PROPERTY TAX REFUND PROGRAMS**

Minnesota has two property tax refund programs. You may qualify for one or both, even if you haven't qualified in previous years.  
<https://www.revenue.state.mn.us/property-tax-refund>

MN Regular Property Tax Refund

- Available to all owners of homestead property with an annual household income of \$135,410 or less
- Refund is on a sliding scale, based on total property taxes and income, to a maximum of \$3,310

MN Special Property Tax Refund

- Available for all homestead properties with a net tax increase of at least 12% and \$100 over the prior year
- This refund has no income limit, with a maximum refund of \$1,000

*Information obtained from MN Dept. of Revenue materials.*

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**AG BOND CREDIT**

Paid by the State, and listed in the upper right corner on each taxpayer's Truth-in-Taxation Notice.

<u>Tax Year</u>	<u>Ag2School Percentage</u>
2019	40%
2020	50%
2021	55%
2022	60%
2023	70%
<b>2024</b>	<b>70%</b>

I. COMPUTATION OF 2023 PAYABLE 2024 LEVY LIMITATION BY FUND (BEFORE COUNTY AUDITOR ADJUSTMENTS):

FUND	INITIAL LEVY LIMITATION	LIMITATION ADJUSTMENTS	ABATEMENT ADJUSTMENTS	OFFSET ADJUSTMENTS	TAC/MAX EFF ADJUSTMENT	MAXIMUM LEVY LIMITATION
GEN-RMV VOTER-EXEMP	457,946.10	942.94	N/A			458,889.04
GEN-RMV OTHER-EXEMP	724,601.10	56,067.20-	N/A			668,533.90
GEN-NTC VOTER-EXEMP			N/A			
GEN-NTC OTHER-GENED	N/A	N/A	N/A	N/A	N/A	N/A
GEN-NTC OTHER-EXEMP	259,884.84	14,686.60	58.93-	7,478.53-		267,033.98
TOTAL GENERAL	1,442,432.04	40,437.66-	58.93-	7,478.53-		1,394,456.92
COM SERV-EXEMP	20,860.80	28,339.33-		7,478.53		
DEBT-VOTER-NONEXEMP	1,004,864.00	34,535.21-	8.89-			970,319.90
DEBT-OTHER-NONEXEMP						
TOTAL DEBT SERV	1,004,864.00	34,535.21-	8.89-			970,319.90
OPEB-VOTER-NONEXEMP						
OPEB-OTHER-NONEXEMP						
TOTAL OPEB/PENSION						
TOTAL	2,468,156.84	103,312.20-	67.82-			2,364,776.82

II. COMPARISON OF 2022 PAYABLE 2023 LEVY LIMITATION WITH 2023 PAYABLE 2024 LEVY LIMITATION (BEFORE COUNTY AUDITOR ADJUSTMENTS):

FUND	2022 PAY 2023 LIMITATION	2023 PAY 2024 LIMITATION	INCREASE (DECREASE)	PERCENT CHANGE
GENERAL	1,381,106.18	1,394,456.92	13,350.74	.97
COMMUNITY SERVICE	31,080.05		31,080.05-	100.00-
GENERAL DEBT SERVICE	968,754.37	970,319.90	1,565.53	.16
OPEB DEBT SERVICE				
TOTAL	2,380,940.60	2,364,776.82	16,163.78-	.68- % 2023-24

III. COMPARISON OF 2022 PAYABLE 2023 CERTIFIED LEVY PLUS COUNTY AUDITOR ADJUSTMENTS WITH  
2023 PAYABLE 2024 CERTIFIED LEVY PLUS COUNTY AUDITOR ADJUSTMENTS:

FUND	2022 PAY 2023 CERTIFIED LEVY + ADJUSTMENTS	2023 PAY 2024 CERTIFIED LEVY + ADJUSTMENTS	INCREASE (DECREASE)	PERCENT CHANGE
GENERAL	1,381,106.18			
COMMUNITY SERVICE	31,080.05			
GENERAL DEBT SERVICE	968,754.37			
OPEB DEBT SERVICE				
TOTAL AFTER ADJUSTMENTS	2,380,940.60			

I. COMPUTATION OF 2022 PAYABLE 2023 LEVY LIMITATION BY FUND (BEFORE COUNTY AUDITOR ADJUSTMENTS):

FUND	INITIAL LEVY LIMITATION	LIMITATION ADJUSTMENTS	ABATEMENT ADJUSTMENTS	OFFSET ADJUSTMENTS	TAC/MAX EFF ADJUSTMENT	MAXIMUM LEVY LIMITATION
GEN-RMV VOTER-EXEMP	449,960.10		N/A			449,960.10
GEN-RMV OTHER-EXEMP	709,677.64	12,651.89-	N/A			697,025.75
GEN-NTC VOTER-EXEMP			N/A			
GEN-NTC OTHER-GENED	N/A	N/A	N/A	N/A	N/A	N/A
GEN-NTC OTHER-EXEMP	232,124.62	1,470.26	525.45			234,120.33
TOTAL GENERAL	1,391,762.36	11,181.63-	525.45			1,381,106.18
COM SERV-EXEMP	31,077.16	10.69-	13.58			31,080.05
DEBT-VOTER-NONEXEMP	1,007,384.00	39,395.58-	765.95			968,754.37
DEBT-OTHER-NONEXEMP						
TOTAL DEBT SERV	1,007,384.00	39,395.58-	765.95			968,754.37
OPEB-VOTER-NONEXEMP						
OPEB-OTHER-NONEXEMP						
TOTAL OPEB/PENSION						
TOTAL	2,430,223.52	50,587.90-	1,304.98			2,380,940.60

II. COMPARISON OF 2021 PAYABLE 2022 LEVY LIMITATION WITH 2022 PAYABLE 2023 LEVY LIMITATION (BEFORE COUNTY AUDITOR ADJUSTMENTS):

FUND	2021 PAY 2022 LIMITATION	2022 PAY 2023 LIMITATION	INCREASE (DECREASE)	PERCENT CHANGE
GENERAL	1,308,173.95	1,381,106.18	72,932.23	5.58
COMMUNITY SERVICE	31,015.00	31,080.05	65.05	.21
GENERAL DEBT SERVICE	1,005,300.03	968,754.37	36,545.66-	3.64-
OPEB DEBT SERVICE				
TOTAL	2,344,488.98	2,380,940.60	36,451.62	1.55 % 2022-23

III. COMPARISON OF 2021 PAYABLE 2022 CERTIFIED LEVY PLUS COUNTY AUDITOR ADJUSTMENTS WITH 2022 PAYABLE 2023 CERTIFIED LEVY PLUS COUNTY AUDITOR ADJUSTMENTS:

FUND	2021 PAY 2022 CERTIFIED LEVY + ADJUSTMENTS	2022 PAY 2023 CERTIFIED LEVY + ADJUSTMENTS	INCREASE (DECREASE)	PERCENT CHANGE
GENERAL	1,308,173.95	1,381,106.18	72,932.23	5.58
COMMUNITY SERVICE	31,015.00	31,080.05	65.05	.21
GENERAL DEBT SERVICE	1,005,300.03	968,754.37	36,545.66-	3.64-
OPEB DEBT SERVICE				
TOTAL AFTER ADJUSTMENTS	2,344,488.98	2,380,940.60	36,451.62	1.55





**DEPARTMENT  
OF EDUCATION**

**Levy Certification**

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Taxes Payable 2024

0075-01-000-000 St. Clair Public School District

Home/Levy Method

kellyzabel

Home/Levy Method

**District Levy Summary**

**Subtotals By Levy Category**

<b>Title</b>	<b>Limit</b>	<b>Proposed</b>	<b>Certified</b>
GENERAL - RMV VOTER	458,889.04	458,889.04	458,889.04
GENERAL - RMV OTHER	668,533.90	668,533.90	668,533.90
GENERAL - NTC VOTER	0.00	0.00	0.00
GENERAL - NTC OTHER	267,033.98	267,033.98	267,033.98
COMMUNITY SERVICE - NTC OTHER	0.00	0.00	0.00
GENERAL DEBT - NTC VOTER	970,319.90	970,319.90	970,319.90
GENERAL DEBT - NTC OTHER	0.00	0.00	0.00
OPEB DEBT - NTC VOTER	0.00	0.00	0.00
OPEB DEBT - NTC OTHER	0.00	0.00	0.00

**Subtotals By Fund**

<b>Title</b>	<b>Limit</b>	<b>Proposed</b>	<b>Certified</b>
GENERAL FUND	1,394,456.92	1,394,456.92	1,394,456.92
COMMUNITY SERVICES FUND	0.00	0.00	0.00
GENERAL DEBT SERVICE FUND	970,319.90	970,319.90	970,319.90
OPEB/PENSION DEBT SERVICE FUND	0.00	0.00	0.00

**Subtotals By Tax Base**

<b>Title</b>	<b>Limit</b>	<b>Proposed</b>	<b>Certified</b>
REFERENDUM MARKET VALUE	1,127,422.94	1,127,422.94	1,127,422.94
NET TAX CAPACITY	1,237,353.88	1,237,353.88	1,237,353.88

**Subtotals By Truth in Taxation Category**

<b>Title</b>	<b>Limit</b>	<b>Proposed</b>	<b>Certified</b>
VOTER APPROVED	1,429,208.94	1,429,208.94	1,429,208.94
OTHER	935,567.88	935,567.88	935,567.88

**Total Levy**

<b>Title</b>	<b>Limit</b>	<b>Proposed</b>	<b>Certified</b>
TOTAL LEVY	2,364,776.82	2,364,776.82	2,364,776.82

**ST. CLAIR ISD #75****2023-24 REVENUE/ EXPENDITURE BUDGET**

	<u>GENERAL</u>	<u>FOOD SERVICE</u>	<u>COMMUNITY SERVICE</u>	<u>BUILDING CONSTRUCTION</u>	<u>DEBT SERVICE</u>	<u>STUDENT ACTIVITY</u>	<u>TOTALS</u>
FY22 Unassigned Fund Balance	\$1,036,683	\$0	\$0		\$0	\$0	\$1,036,683
FY22 Restricted/ Committed/ Assigned Fund Balances	\$609,482	\$226,674	\$42,660	\$14,610,311	\$147,384	\$60,314	\$15,696,825
FY22 Fund Balance Totals per Audit	\$1,646,165	\$226,674	\$42,660	\$14,610,311	\$147,384	\$60,314	\$16,733,508
FY23 Projected Increase/Decrease per June 2022 Budget	\$392,830	(\$32,750)	\$2,200	\$0	\$24,050	\$3,000	\$389,330
FY23 Projected Fund Balance Totals	\$2,038,995	\$193,924	\$44,860	\$14,610,311	\$171,434	\$63,314	\$17,122,838
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FY24 Projected Revenues	\$11,846,304	\$568,000	\$319,800	\$0	\$968,755	\$33,000	\$13,735,859
FY24 Projected Expenditures	(\$11,601,485)	(\$589,875)	(\$306,350)	(\$14,610,311)	(\$963,425)	(\$30,000)	(\$28,101,446)
FY24 Projected Fund Balance Increase/Decrease	\$244,819	(\$21,875)	\$13,450	(\$14,610,311)	\$5,330	\$3,000	(\$14,365,587)
FY24 Projected Fund Balance Totals	\$2,283,814	\$172,049	\$58,310	\$0	\$176,764	\$66,314	\$2,757,251
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**BUDGET NOTES:**

- General Fund Budget includes \$2,000,000 FEMA Grant revenue and off-setting expenditures.
- General Fund Revenue Budget includes \$200,000 ESSER III funds, leaving \$75,000 remaining for FY25 Tech Leases.
- General Fund Budget includes \$334,020 LTFM Revenue and \$136,713 LTFM Expenses per ten-year plans.
- Food Service Budget includes \$30,000 for new equipment.

**ENROLLMENT HISTORY:**

FY24 Budget: 800 students  
 FY23 Budget: 786 students  
 FY22 Budget: 743 students  
 FY21 Budget: 709 students  
 FY20 Budget: 683 students  
 FY19 Budget: 652 students  
 FY18 Budget: 674 students  
 FY17 Budget: 685 students  
 FY16 Budget: 675 students  
 FY15 Budget: 640 students  
 FY14 Budget: 655 students  
 FY13 Budget: 619 students  
 FY12 Budget: 587 students



Division of School Finance  
400 NE Stinson Blvd.  
Minneapolis, MN 55413

## District Revenues and Expenditures Budget for Fiscal Year (FY) 2023 and FY 2024

ED-00110-46

**General Information:** Minnesota Statutes 2021, section 123B.10, requires that every school board shall publish the subject data of this report.

District Name: ST. CLAIR						District Number: 75	
Fund	FY 2023 Beginning Fund Balances	FY 2023 Actual Revenues and Transfers In	FY 2023 Actual Expenditures and Transfers Out	June 30, 2023 Actual Fund Balances	FY 2024 Budget Revenues and Transfers In	FY 2024 Budget Expenditures and Transfers Out	June 30, 2024 Projected Fund Balances
General Fund/Restricted	\$ 647,134	\$ 994,269	\$ 931,451	\$ 709,951	\$ 1,068,386	\$ 3,136,974	\$ (1,358,637)
General Fund/Other	\$ 1,059,346	\$ 10,509,169	\$ 9,618,477	\$ 1,950,038	\$ 10,777,918	\$ 8,464,511	\$ 4,263,445
Food Service Fund	\$ 226,673	\$ 573,723	\$ 673,750	\$ 126,646	\$ 568,000	\$ 589,875	\$ 104,771
Community Service Fund	\$ 42,662	\$ 315,954	\$ 289,020	\$ 69,596	\$ 319,800	\$ 306,350	\$ 83,046
Building Construction Fund	\$ 14,610,310	\$ 435,132	\$ 6,103,241	\$ 8,942,201	\$ -	\$ 8,942,201	\$ 0
Debt Service Fund	\$ 147,384	\$ 1,001,616	\$ 982,189	\$ 166,811	\$ 968,755	\$ 963,425	\$ 172,141
Trust Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Internal Service Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
* OPEB Revocable Trust Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
OPEB Irrevocable Trust Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
OPEB Debt Service Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total - All Funds</b>	<b>\$ 16,733,509</b>	<b>\$ 13,829,863</b>	<b>\$ 18,598,128</b>	<b>\$ 11,965,244</b>	<b>\$ 13,702,859</b>	<b>\$ 22,403,336</b>	<b>\$ 3,264,767</b>
<b>Long-Term Debt</b>		<b>Current Statutory Operating Debt per Minnesota Statutes, section 123B.81</b>					
Outstanding July 1, 2022	\$ 15,000,000	Amount of General Fund Deficit, if any, in excess of 2.5% of expenditures 06/30/2023				\$0	
Plus: New Issues	\$ -						
Less: Redeemed Issues	\$ 575,000	<b>Cost per student - Average Daily Membership (ADM) 06/30/2023</b>					
Outstanding June 30, 2023	\$ 14,425,000						
<b>Short-Term Debt</b>		Total Operating Expenditures				\$ 11,058,598.96	
Certificates of Indebtedness	\$ -	FY 2023 Total ADM Served + Tuitioned Out ADM + Adjusted Extended ADM				785.74	
Other Short-Term Indebtedness	\$ -	FY 2023 Operating Cost per ADM				\$ 14,074.12	

**The complete budget may be inspected upon request to the superintendent.**

**Comments:**

The FY23 District audit is in process; therefore, data is subject to change.

\* Other Post-Employment Benefits (OPEB)