

## Joint Board Session

Thursday, November 20, 2025 6:00 PM

South Terrace Elementary School, 530 Stine Drive, Carlton, MN 55718

1. No open forum at this meeting.
2. Call the November 20th Joint Board Session to order.
3. Aaron Bushberger from Ehlers Financial will present the consolidation study of tax impacts, projections and trends impacting enrollment, revenue, expenditures, and future SOD outlook for both districts – attached
4. Review and discuss the proposed Consolidation Scope, Definitions, and Timelines for Independent School Districts #93 and #100 – attached
5. An update and proposed timeline for the Consolidation Mailer/Notice is to be provided by the board chairs – attached
6. Board members will share consolidation committee assignments, progress, and updates.
7. The leadership team will provide updates on the consolidation process, timelines, and progress being made.
8. General discussion and consolidation guidance between the joint board members and superintendents.
9. Motion to adjourn.



**Carlton Public Schools, ISD 93**  
**Wrenshall Public Schools, ISD 100**

Consolidation Discussion

---

# Agenda

---

- Dissolution vs Consolidation
- The Process Takes Time/Planning
- Consolidation Analysis
  - ✓ Changes in district revenue
  - ✓ Changes in property taxes paid by property owners
- Summary

# Dissolution

---

- School Property taxes continue to be paid
- Rare; alternatives typically more acceptable to districts
- County responsible for redrawing district boundaries attaching to one or more neighboring district (s)
- After process is initiated “Limited Control by School District”

# Consolidation

---

- School Board voluntarily initiates process via board resolution
- More control over terms/district boundaries
- Other considerations
  - ✓ Negotiate who pays certain levies from previous districts
  - ✓ Board make-up
  - ✓ Employee contracts
- Current financial health
- Additional state aid: \$424 per pupil in 1<sup>st</sup> year, \$212 in 2<sup>nd</sup> year

# Consolidation Assumptions

---

- Two primary financial effects
  - ✓ Changes in district revenue
  - ✓ Changes in property taxes paid by property owners
- Estimated revenue for 2026-27 fiscal year and property taxes payable 2026 as basis of analysis
  - ✓ Analysis focused on those revenues with a levy component, and transportation sparsity aid

# Consolidation Assumptions (Continued)

---

- No students will change district of attendance
- Operating referendum continues through Fiscal Year 2032, per pupil amount recalculated
- Taxes on debt service calculated two ways
  - ✓ Current debt of each district spread across entire property value of new consolidated district, or
  - ✓ Property owners pay taxes for only existing debt of school district in which they were previously located

# Consolidation Summary

- Total Revenue decreases \$71,058 (\$22,330 in CS and \$48,729 in GF), with a \$44,405 increase in levy and a \$115,463 decrease in aid
- Carlton is more property wealthy than Wrenshall, which in turn increases per pupil valuation for the consolidated district, and causes some movement from aid to levy (most notably in Operating Capital)
- Early Childhood Family Education revenues decrease as both districts currently benefit from minimum population thresholds, consolidated district will not benefit

	Carlton Preliminary Payable 2026	Wrenshall Preliminary Payable 2026	Combined Individual District Totals	Estimated After Consolidation	Levy Change	Aid Change	Revenue Change
<b>Levies Spread on Referendum Market Value</b>							
Operating Referendum	226,480	0	226,480	226,480	0	0	0
Equity	37,259	58,482	95,741	95,741	0	0	0
Local Optional	201,706	253,690	455,396	455,396	0	0	0
Transition	566	5,116	5,681	5,681	0	0	0
Adjustments	-84,846	-10,669	-95,515	-95,515	0	0	0
Net Levy On Referendum Market Value	381,165	306,618	687,783	687,783	0	0	0
District's Percent of Combined Levy	55%	45%					
<b>Levies Spread on Net Tax Capacity</b>							
Achievement and Integration	7,104	0	7,104	7,104	0	0	0
Operating Capital	67,561	62,399	129,960	167,061	37,101	-36,960	141
Alternative Teacher *	0	30,632	30,632	30,632	0	0	0
Tree Growth	1,459	6,873	8,332	8,332	0	0	0
Reemployment Ins	6,000	9,675	15,675	15,675	0	0	0
Safe Schools	10,030	12,614	22,644	22,644	0	0	0
Career Technical	14,000	32,308	46,308	46,308	0	0	0
LT Facilities Maintenance - General	105,868	62,122	167,990	167,990	0	0	0
LT Facilities Maintenance - Debt Service**	0	66,010	66,010	71,029	5,018	-5,018	0
Building Lease	12,326	2,664	14,990	14,990	0	0	0
Basic Community Education	30,892	17,103	47,994	50,280	2,285	-2,285	0
Early Childhood Family Education	17,490	10,977	28,467	28,467	0	-22,330	-22,330
Home Visiting	327	195	522	522	0	0	0
Adjustments	13,026	-13,131	-105	-105	0	0	0
Abatements	-19	-16	-36	-36	0	0	0
Net Non-Debt Levy On Net Tax Capacity	286,063	300,426	586,488	630,893	44,405	-66,594	-22,189
District's Percent of Combined Levy	49%	51%					
Other Debt (after debt excess)	335,948	859,008	1,194,956	1,194,956	0	0	0
Adjustments	0	579	579	579	0	0	0
Abatements	-89	3	-86	-86	0	0	0
Net Debt Service Levy On Net Tax Capacity	335,859	859,590	1,195,450	1,195,450	0	0	0
District's Percent of Combined Levy	28%	72%					
Total All Levies	1,003,086	1,466,634	2,469,721	2,514,125	44,405	-66,594	-22,189
District's Percent of Combined Levy	41%	59%					
Transportation Sparsity Revenue (All Aid)	88,285	125,293	213,578	164,708	0	-48,870	-48,870
TOTAL All Levies & Transportation Sparsity Aid	1,091,371	1,591,927	2,683,298	2,678,833	44,405	-115,463	-71,058

# Consolidated District Revenue

---

\$ Additional state aid: \$424 per pupil in 1<sup>st</sup> year, \$212 in 2<sup>nd</sup> year

Fiscal Year	Per Pupil Funding	Estimated Pupil Units	Estimated Revenue
2026-27	\$424.00	629	\$266,696
2027-28	\$212.00	629	\$133,348

# Voter Approved Operating Referendum

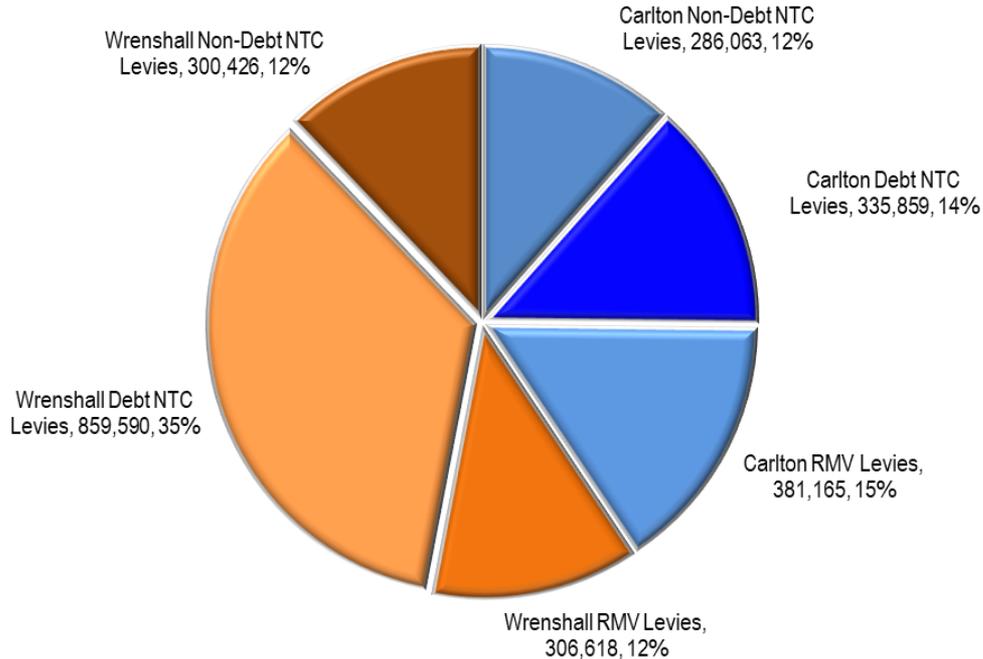
---

- ✓ Recalculated per pupil to generate the same total amount of revenue

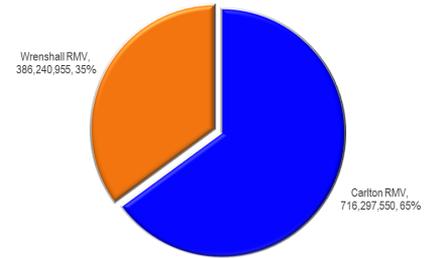
	<b>Carlton</b>	<b>Wrenshall</b>	<b>Consolidated</b>
Estimated FY27 Pupil Units	278.60	350.40	629.00
Per Pupil Authority	\$812.92	\$0.00	\$360.06
Revenue Generated	\$226,479.51	\$0.00	\$226,479.51

# Property Tax Base

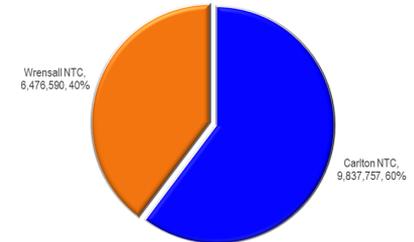
## Chart 1: Current School District Levies



## Chart 2: Current School District Referendum Market Value



## Chart 3: Current School District Net Tax Capacity



# Property Tax Base

School District: Carlton  
Assessment Year 2024 (Taxes Payable 2025)

	Market Value	Referendum Market Value	Net Tax Capacity*
	Percent of Total		
Residential Homestead	55.1%	62.7%	44.9%
Other Residential	5.8%	7.0%	5.6%
Commercial / Industrial	21.7%	26.7%	36.4%
Non Qualifying Agricultural	3.0%	3.4%	2.3%
Qualifying Agriculture	9.9%	0.0%	6.9%
Seasonal Recreational	4.4%	0.2%	3.8%
	- Operating Referendum - Local Optional Revenue - Equity & Transition 40% of Total Levy		All other school taxes including building bonds Capital Project Levy 60% of Total Levy

School District: Wrenshall  
Assessment Year 2024 (Taxes Payable 2025)

	Market Value	Referendum Market Value	Net Tax Capacity*
	Percent of Total		
Residential Homestead	34.7%	43.4%	24.7%
Other Residential	2.9%	4.0%	2.5%
Commercial / Industrial	34.0%	46.3%	53.2%
Non Qualifying Agricultural	5.0%	6.2%	3.4%
Qualifying Agriculture	18.0%	0.0%	11.8%
Seasonal Recreational	5.4%	0.0%	4.3%
	- Operating Referendum - Local Optional Revenue - Equity & Transition 23% of Total Levy		All other school taxes including building bonds Capital Project Levy 77% of Total Levy

# Tax Impacts – Shared Debt

Debt Levies Shared by Consolidated District		Carlton School District Current Parcels	Wrenshall School District Current Parcels
Type of Property	Estimated Market Value	Estimated Change in Payable 2026 Taxes	
Residential Homestead	\$150,000	\$71	-\$104
	200,000	102	-149
	250,000	133	-194
	300,000	164	-239
	350,000	195	-284
	400,000	226	-330
	500,000	289	-420
	600,000	360	-522
Commercial/ Industrial	\$100,000	\$82	-\$118
	250,000	230	-328
	500,000	497	-706
	1,000,000	1,030	-1,463
Agricultural Homestead (value per acre)	\$1,000	\$0.11	-\$0.13
	2,000	0.21	-0.26
	3,000	0.32	-0.38
	4,000	0.43	-0.51
Agricultural Non-Homestead (value per acre)	\$1,000	\$0.21	-\$0.26
	2,000	0.43	-0.51
	3,000	0.64	-0.77
	4,000	0.85	-1.02

\* Estimates are based on the certified levy for school property taxes payable in 2026, but would be effective for taxes payable in the first year after the effective date of consolidation. Estimates assume no other changes in property values or school funding, other than the impact of the proposed consolidation and the changes in property values and pupil units associated with the consolidation. Estimated tax impact for agricultural properties include a 70% reduction in debt service levies due to the School Building Bond Agricultural Credit.

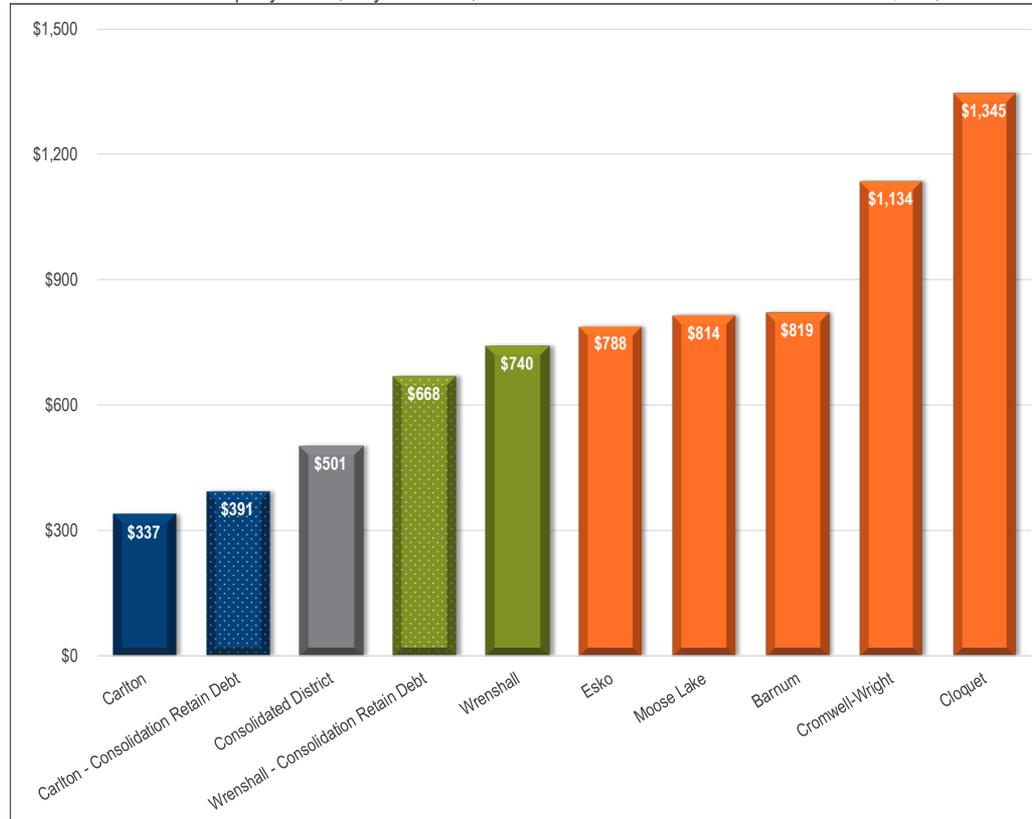
# Tax Impacts – Retain Existing Debt

Debt Levy Paid Based on Parcel Location Prior to Consolidation		Carlton School District Current Parcels	Wrenshall School District Current Parcels
Type of Property	Estimated Market Value	Estimated Change in Payable 2026 Taxes	
Residential Homestead	\$150,000	\$25	-\$35
	200,000	35	-47
	250,000	45	-60
	300,000	54	-73
	350,000	64	-85
	400,000	74	-98
	500,000	94	-123
Commercial/ Industrial	600,000	115	-150
	\$100,000	\$24	-\$29
	250,000	64	-75
	500,000	135	-156
Agricultural Homestead (value per acre)	1,000,000	276	-319
	\$1,000	\$0.05	-\$0.04
	2,000	0.10	-0.08
	3,000	0.14	-0.12
	4,000	0.19	-0.15
Agricultural Non-Homestead (value per acre)	\$1,000	\$0.10	-\$0.08
	2,000	0.19	-0.15
	3,000	0.29	-0.23
	4,000	0.38	-0.31

\*\* Estimates are based on the certified levy for school property taxes payable in 2026, but would be effective for taxes payable in the first year after the effective date of consolidation. Estimates assume no other changes in property values or school funding, other than the impact of the proposed consolidation and the changes in property values and pupil units associated with the consolidation. Estimated tax impact for agricultural properties include a 70% reduction in debt service levies due to the School Building Bond Agricultural Credit.

# Tax Comparison – Residential Home

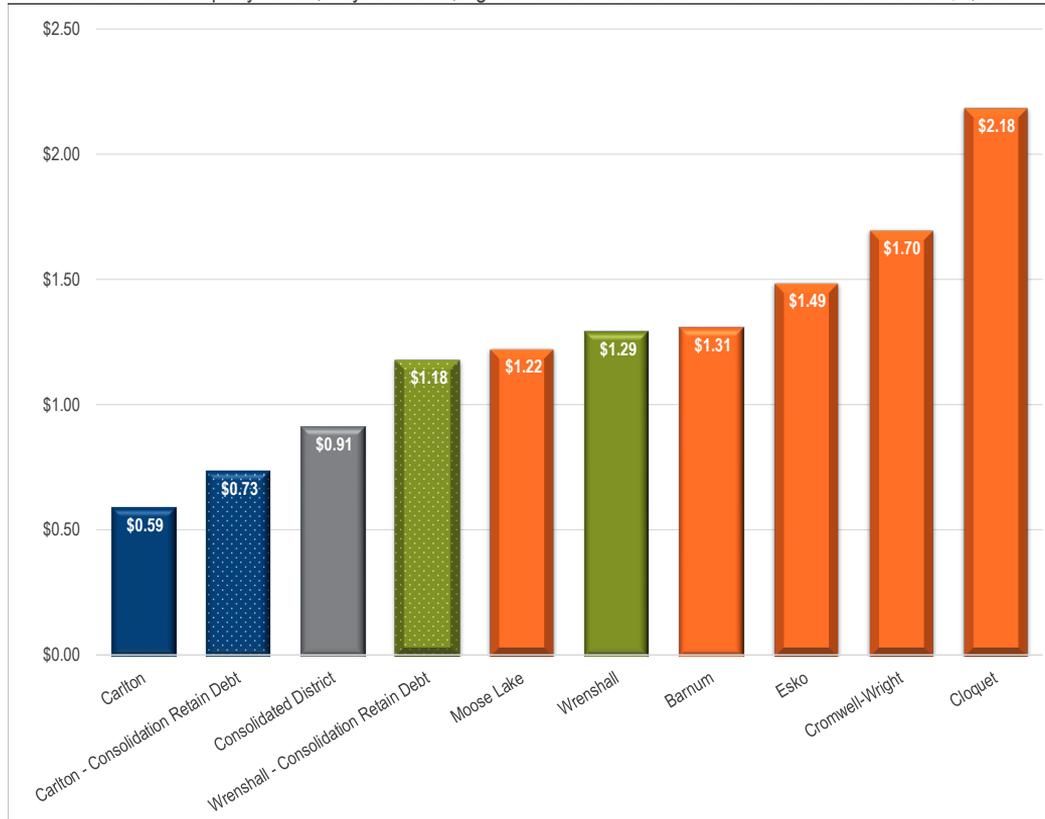
Total School Property Taxes, Payable 2026, on a Home with an Estimated Market Value of \$300,000



Source: Minnesota Department of Revenue, MDE 2025 Payable 2026 Preliminary Levy Certification

# Tax Comparison – Ag Property

Total School Property Taxes, Payable 2026, Ag Homestead Acre with an Estimated Market Value of \$2,000



# Summary

---

Total revenue decreases \$71,058, with a \$44,405 increase in levy and a \$115,463 decrease in aid

\$48,729 in General Fund and \$22,330 in Community Service

Carlton is more property wealthy than Wrenshall, which in turn increases per pupil valuation for consolidation

Causes some movement from aid to levy, most notably in Operating Capital

Carlton parcels' tax burdens increase and Wrenshall parcels decrease

Property owners experience a lessor tax impact when existing debt is not shared

# Questions?

---



November 17, 2025

# Carlton Public Schools, ISD 93 and Wrenshall Public Schools, ISD 100

## FINANCIAL IMPACT OF PROPOSED CONSOLIDATION



**Prepared by:**

Aaron Bushberger, Senior Municipal Advisor	651-697-8532
Beth Downes, Municipal Advisor	651-697-8514
Jen Chapman, Associate Municipal Advisor	651-697-8566

3001 Broadway St. NE  
Suite 320  
Minneapolis, MN 55413

---

**BUILDING COMMUNITIES. IT'S WHAT WE DO.**

## Background

The Carlton Public School District (“Carlton”) and Wrenshall Public School District (“Wrenshall”) (“the districts”) have had ongoing discussions of the implications of consolidation on the two districts. The intended consolidation date for the districts is July 1, 2026. Ehlers advises that a consolidation would have two primary financial effects:

1. Changes in district revenue, and
2. Changes in property taxes paid by property owners in the districts.

Ehlers recommended that the analysis be based on revenue for the 2026-27 fiscal year and on property taxes payable in 2026. There are numerous factors that will change the impact of a consolidation in future years, but those are mostly unknown at this point. Restricting the analysis to a year in which reliable estimates of revenue are known, and in which preliminary property taxes have already been calculated, will create a valid baseline of data to assess the approximate impact in future years. While the estimates are based on preliminary property valuations and the preliminary levy for school property taxes payable in 2026, the changes would be effective for taxes payable in the first year after the effective date of consolidation.

## Assumptions, Methodology and Sources of Data

1. Pupil unit data and property tax information were based on the October 22, 2025 levy limitation and certification reports, as reported by the Minnesota Department of Education (MDE), based on information provided by the districts.
2. We assumed that no students would change their district of attendance because of the consolidation.
3. Based on preliminary valuations reported by Carlton County, we assumed the following increases in referendum market value (RMV) and net tax capacity (NTC) for the districts as follows:
  - a. Carlton 6.48% RMV and 7.69% NTC
  - b. Wrenshall 7.08% RMV and 6.89% NTC
4. We assumed no other changes in how state statutes impact the assessment and classification of property valuations, or in the funding formulas for school district revenue, aid and levies.
5. For the purposes of building age-based formulas, we assumed the same building ages as reported on the MDE January 1, 2025 report of school district average building ages.

6. This analysis focuses on revenues that have a levy component, as well as transportation sparsity aid. It does not include revenue components (such as the basic formula) that are paid via State aid on a per pupil basis, as those revenues for the consolidated district would be the same as the sum of the revenue currently collected by each district individually.
7. For taxes on debt service, we calculated the change in taxes in two ways: based on the assumption that the current debt would be spread across the entire property valuation of the new consolidated district, so property owners would pay taxes on all of the combined debt of the new school district, and; based on the assumption that property owners would continue to pay taxes for only the existing debt of the school district in which they were previously located. These two options for debt service taxes are allowed under Minnesota Statutes Section 123A.45, Subdivision 6.
  - a. For any debt issued after the date of consolidation, all property in the new school district would pay the debt service property tax levy for any debt issued by the new consolidated district.
8. The consolidated district will receive an additional \$424 per pupil unit in state aid in the first year of consolidation, and \$212 in the second year. Based on no changes in pupil units, this equates to an estimated \$266,696 and \$133,348 in one-time revenues for fiscal years 2027 and 2028, respectively.

## Findings

**Table 1** summarizes the estimated impact on tax levies, State aid, revenue, property values, pupil units, and population, based on the assumptions and data described above. The table includes the districts' preliminary payable 2026 levies, and a column which calculates the sum of the current levies made by each district. The table also includes an estimate of the levies after consolidation, and the estimated change in levy, aid and revenue, compared with the sum of what each district qualifies for currently.

**Table 1** Calculation of Levies, Aid, Revenues, and Tax Rates, Before and After Consolidation

	Carlton Preliminary Payable 2026	Wrenshall Preliminary Payable 2026	Combined Individual District Totals	Estimated After Consolidation	Levy Change	Aid Change	Revenue Change
<b>Levies Spread on Referendum Market Value</b>							
Operating Referendum	226,480	0	226,480	226,480	0	0	0
Equity	37,259	58,482	95,741	95,741	0	0	0
Local Optional	201,706	253,690	455,396	455,396	0	0	0
Transition	566	5,116	5,681	5,681	0	0	0
Adjustments	-84,846	-10,669	-95,515	-95,515	0	0	0
Net Levy On Referendum Market Value	381,165	306,618	687,783	687,783	0	0	0
District's Percent of Combined Levy	55%	45%					
<b>Levies Spread on Net Tax Capacity</b>							
Achievement and Integration	7,104	0	7,104	7,104	0	0	0
Operating Capital	67,561	62,399	129,960	167,061	37,101	-36,960	141
Alternative Teacher *	0	30,632	30,632	30,632	0	0	0
Tree Growth	1,459	6,873	8,332	8,332	0	0	0
Reemployment Ins	6,000	9,675	15,675	15,675	0	0	0
Safe Schools	10,030	12,614	22,644	22,644	0	0	0
Career Technical	14,000	32,308	46,308	46,308	0	0	0
LT Facilities Maintenance - General	105,868	62,122	167,990	167,990	0	0	0
LT Facilities Maintenance - Debt Service**	0	66,010	66,010	71,029	5,018	-5,018	0
Building Lease	12,326	2,664	14,990	14,990	0	0	0
Basic Community Education	30,892	17,103	47,994	50,280	2,285	-2,285	0
Early Childhood Family Education	17,490	10,977	28,467	28,467	0	-22,330	-22,330
Home Visiting	327	195	522	522	0	0	0
Adjustments	13,026	-13,131	-105	-105	0	0	0
Abatements	-19	-16	-36	-36	0	0	0
Net Non-Debt Levy On Net Tax Capacity	286,063	300,426	586,488	630,893	44,405	-66,594	-22,189
District's Percent of Combined Levy	49%	51%					
Other Debt (after debt excess)	335,948	859,008	1,194,956	1,194,956	0	0	0
Adjustments	0	579	579	579	0	0	0
Abatements	-89	3	-86	-86	0	0	0
Net Debt Service Levy On Net Tax Capacity	335,859	859,590	1,195,450	1,195,450	0	0	0
District's Percent of Combined Levy	28%	72%					
						0	0
Total All Levies	1,003,086	1,466,634	2,469,721	2,514,125	44,405	-66,594	-22,189
District's Percent of Combined Levy	41%	59%					
Transportation Sparsity Revenue (All Aid)	88,285	125,293	213,578	164,708	0	-48,870	-48,870
<b>TOTAL All Levies &amp; Transportation Sparsity Aid</b>	<b>1,091,371</b>	<b>1,591,927</b>	<b>2,683,298</b>	<b>2,678,833</b>	<b>44,405</b>	<b>-115,463</b>	<b>-71,058</b>

\* Assumes alternative compensation revenue only at the currently qualified site, in the current amount.

\*\*Wrenshall's Facilities Maintenance - Deferred Maintenance Bonds are shown in the Non-Debt Levy section to accurately calculate tax impact for both districts

**Key findings from Table 1:**

1. For most funding formulas, there will not be significant changes in the amount of revenue generated by the consolidated school district versus the combined revenue of the districts.
2. Property tax valuation per pupil unit in the consolidated district is lower than Carlton but higher than Wrenshall for RMV levies (which are based on value per resident pupil units) and for NTC levies (with aid based on value per pupils served). In most cases, increases in valuation per pupil result in shifts of revenue for an equalized levy from State aid to property tax levies. In this case, each individual district and the consolidated district are too property wealthy for many of the formulas using this measure to qualify for any State aid, so there is only limited shifting between aid and levy.

3. Total operating referendum revenue would stay the same, as Minnesota Statutes Section 123A.73, Subdivision 4 provides that the referendum allowance be adjusted on a weighted basis to generate the same amount of referendum revenue as was generated prior to consolidation. The Carlton referendum allowance is \$812.92 per adjusted pupil unit (which generates approximately \$226,480 of revenue), and Wrenshall does not have an allowance. Because the districts have similar enrollment, the weighted allowance to generate the same combined \$226,480 of revenue annually is about half, at \$360.06 per adjusted pupil unit. Neither current districts nor the new consolidated district qualify for state aid.
  - a. The Carlton allowance is set to expire after FY 2032, so the new allowance would continue through FY 2032.
4. Because both districts currently receive the maximum \$724 per pupil of Local Optional Revenue, that revenue would be the same with consolidation. Neither current districts nor the new consolidated district qualify for state aid.
5. Operating Capital revenue remains consistent in total, but increases the levy portion due to the calculation of the equalization for the new district. Wrenshall currently receives 22.8% of the program revenue through state aid, but the new consolidated district would not generate state aid.
6. Early Childhood Family Education revenue declines because the formulas for those revenues include a minimum population of 150 children under 5 years of age. Because Carlton only has a population of 109 children under 5, and Wrenshall 65, the minimum thresholds provide the districts with an additional \$22,330. When the districts consolidate, the population of children under 5 is 174, meaning the minimums no longer apply, and the actual populations are used to calculate the revenue.
7. Wrenshall has a large attendance area for the adjusted pupil units in the district, causing a transportation sparsity revenue per pupil allowance of \$357.57. In comparison, Carlton has a per pupil allowance of \$206.49. With the consolidation, the districts generate \$255.54 in per pupil allowance, which decreases revenue by approximately \$48,870 when compared to the individual district sums. This is the only revenue stream that is included in the table that does not have a levy component.
8. Overall, when compared to the individual district sums, total Revenue decreases by an estimated \$71,058 (\$22,330 in Community Service and \$48,729 in the General Fund), with a \$44,405 increase in the levy and a \$115,463 decrease in aid.

**Table 2** shows the estimated change in taxes payable in 2026 for representative sample properties assuming that debt levies are paid by all parcels in the newly consolidated district.

**Table 2** *Estimated Tax Impacts*

Debt Levies Shared by Consolidated District		Carlton School District Current Parcels	Wrenshall School District Current Parcels
Type of Property	Estimated Market Value	Estimated Change in Payable 2026 Taxes	
Residential Homestead	\$150,000	\$71	-\$104
	200,000	102	-149
	250,000	133	-194
	300,000	164	-239
	350,000	195	-284
	400,000	226	-330
	500,000	289	-420
Commercial/ Industrial	600,000	360	-522
	\$100,000	\$82	-\$118
	250,000	230	-328
	500,000	497	-706
Agricultural Homestead (value per acre)	1,000,000	1,030	-1,463
	\$1,000	\$0.11	-\$0.13
	2,000	0.21	-0.26
	3,000	0.32	-0.38
Agricultural Non-Homestead (value per acre)	4,000	0.43	-0.51
	\$1,000	\$0.21	-\$0.26
	2,000	0.43	-0.51
	3,000	0.64	-0.77
	4,000	0.85	-1.02

\* Estimates are based on the certified levy for school property taxes payable in 2026, but would be effective for taxes payable in the first year after the effective date of consolidation. Estimates assume no other changes in property values or school funding, other than the impact of the proposed consolidation and the changes in property values and pupil units associated with the consolidation. Estimated tax impact for agricultural properties include a 70% reduction in debt service levies due to the School Building Bond Agricultural Credit.

*Key findings from Table 2:*

1. Property taxes for Carlton parcels increase and Wrenshall’s decrease as the larger debt and higher NTC levy for Wrenshall are spread over all the parcels in the consolidated district.

**Table 3** shows the estimated change in taxes payable in 2026 for representative sample properties, assuming that debt levies for existing debt are paid only by parcels in the current school district which issued the debt.

**Table 3 Estimated Tax Impacts**

Debt Levy Paid Based on Parcel Location Prior to Consolidation		Carlton School District Current Parcels	Wrenshall School District Current Parcels
Type of Property	Estimated Market Value	Estimated Change in Payable 2026 Taxes	
Residential Homestead	\$150,000	\$25	-\$35
	200,000	35	-47
	250,000	45	-60
	300,000	54	-73
	350,000	64	-85
	400,000	74	-98
	500,000	94	-123
Commercial/ Industrial	600,000	115	-150
	\$100,000	\$24	-\$29
	250,000	64	-75
	500,000	135	-156
Agricultural Homestead (value per acre)	1,000,000	276	-319
	\$1,000	\$0.05	-\$0.04
	2,000	0.10	-0.08
	3,000	0.14	-0.12
Agricultural Non-Homestead (value per acre)	4,000	0.19	-0.15
	\$1,000	\$0.10	-\$0.08
	2,000	0.19	-0.15
	3,000	0.29	-0.23
	4,000	0.38	-0.31

\*\* Estimates are based on the certified levy for school property taxes payable in 2026, but would be effective for taxes payable in the first year after the effective date of consolidation. Estimates assume no other changes in property values or school funding, other than the impact of the proposed consolidation and the changes in property values and pupil units associated with the consolidation. Estimated tax impact for agricultural properties include a 70% reduction in debt service levies due to the School Building Bond Agricultural Credit.

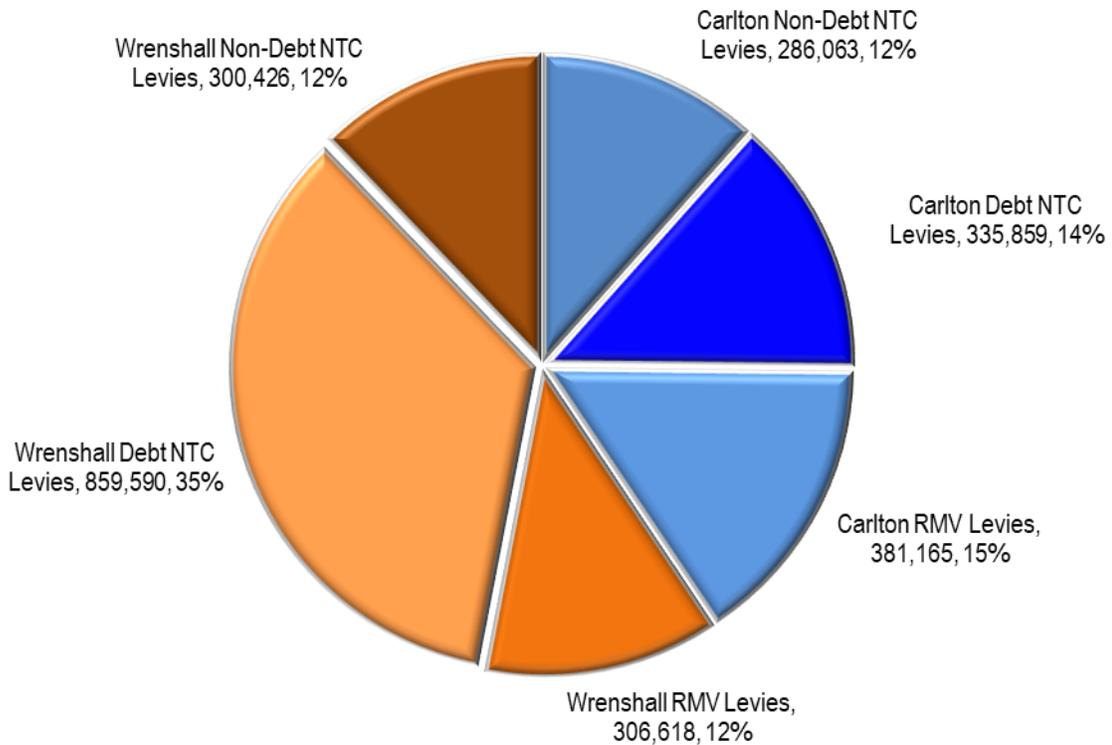
*Key findings from Table 3:*

1. Property taxes for Carlton parcels increase and Wrenshall’s decrease as the higher NTC levy for Wrenshall is spread over all the parcels in the consolidated district. This estimate has a lessor impact than sharing in the existing debt levies equally.

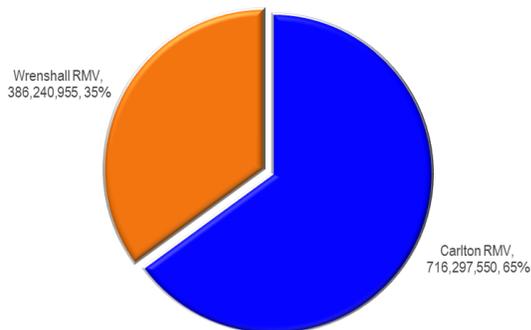
## Tax Base and Levy Change Charts

The following charts provide information about the shifting of levies and tax base, to help show graphically how the consolidation has differential impact on taxpayers of the districts.

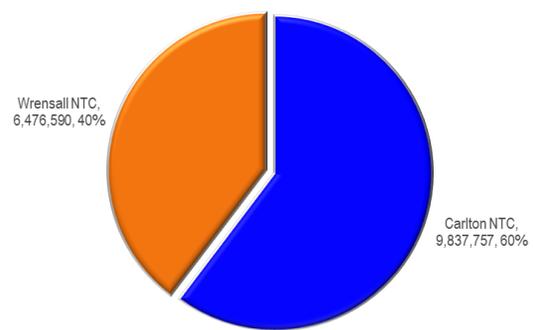
### Chart 1: Current School District Levies



### Chart 2: Current School District Referendum Market Value

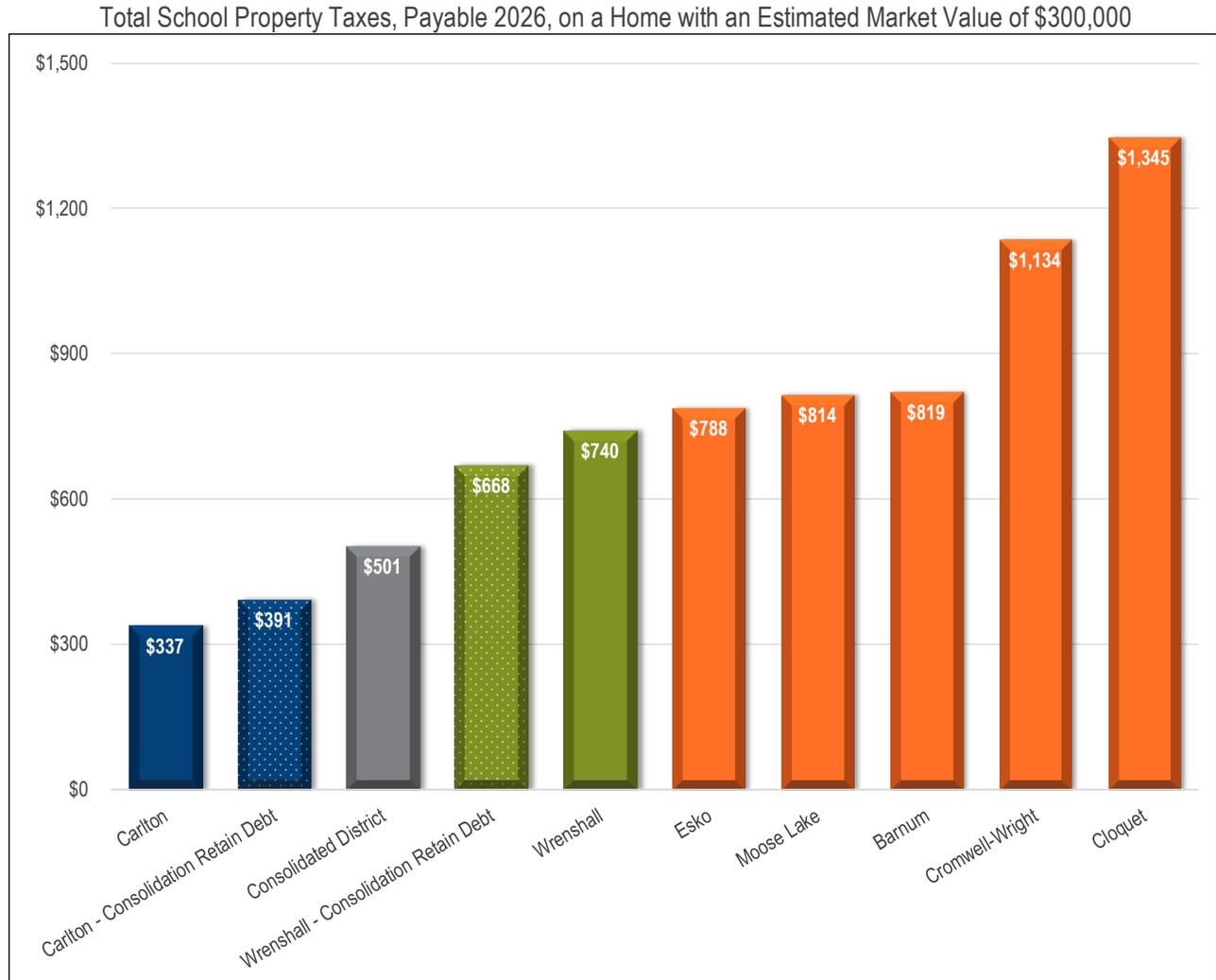


### Chart 3: Current School District Net Tax Capacity



## Comparative Charts

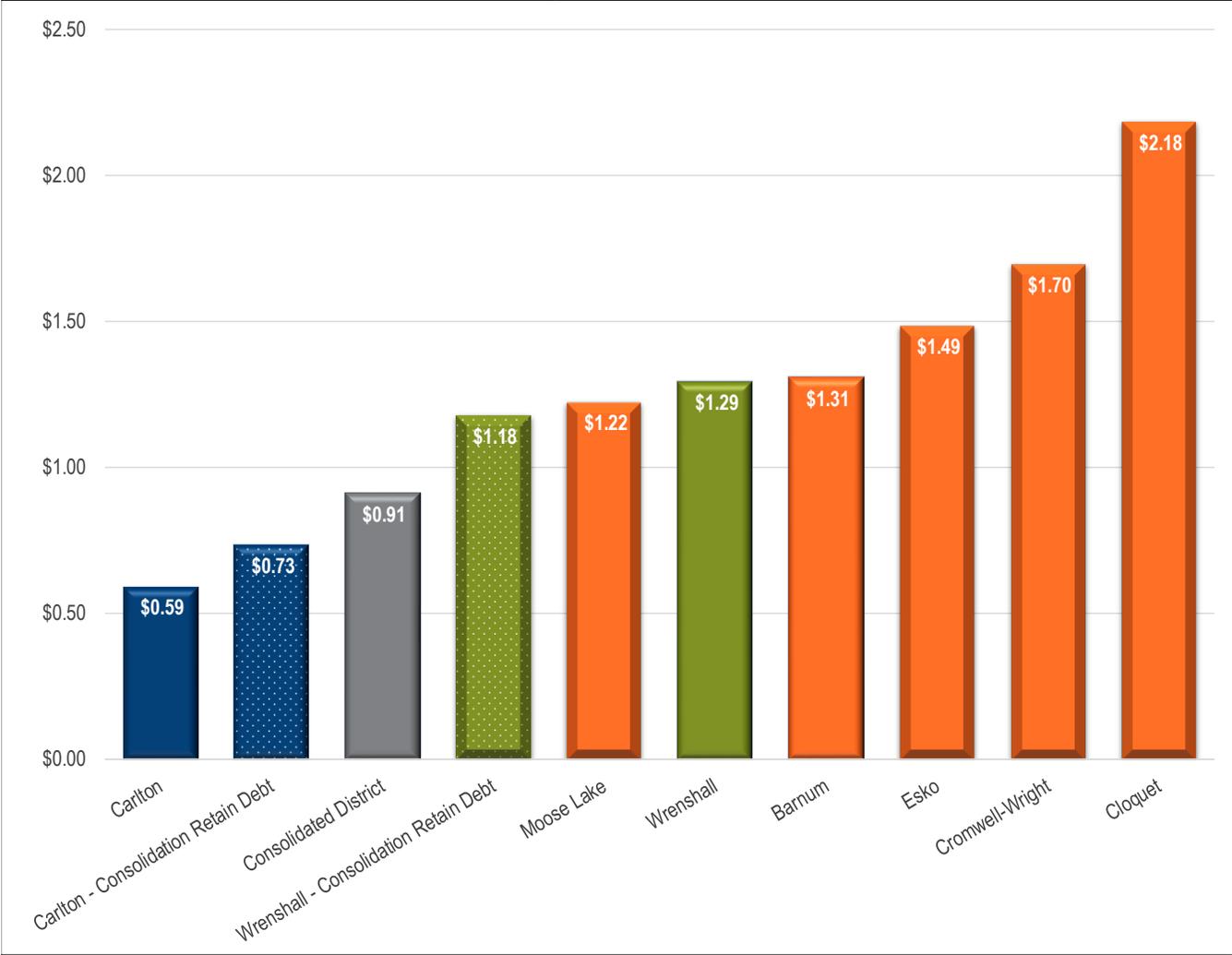
Comparative Chart 1: Total School Property Taxes, Before and After Consolidation, Assuming all Taxpayers pay on the Combined Debt, and Assuming Taxpayers Pay on the Debt Levy Based on Parcel Location Prior to Consolidation



Source: Minnesota Department of Revenue, MDE 2025 Payable 2026 Preliminary Levy Certification

Comparative Chart 2: Total School Property Taxes, Before and After Consolidation, Assuming all Taxpayers pay on the Combined Debt, and Assuming Taxpayers Pay on the Debt Levy Based on Parcel Location Prior to Consolidation

Total School Property Taxes, Payable 2026, Ag Homstead Acre with an Estimated Market Value of \$2,000



Source: Minnesota Department of Revenue, MDE 2025 Payable 2026 Preliminary Levy Certification

## **Independent School Districts 93 / 100 Consolidation Scope Definition**

### **Section 1: General Consolidation Project Scope of Work & Timeline**

1. Agree upon and accept Consolidation Scope.
  - Completion date: 11/03/2025
2. Define individual committee scopes that align with the overall consolidation scope.  
Fill committees with staff and community members.
  - Completion date: 11/20/2025
3. Create budget / define staffing requirements for consolidated district based on three enrollment scenarios (estimated, +/- 20%).
  - Completion date: 12/04/2025
4. Define strategy for joining student bodies together.
  - Completion date: 12/11/2025
5. Create and prioritize high level facilities plan.
  - Completion date: 12/11/2025
6. Define transition strategy.
  - Completion date: 12/18/2025
7. Define consolidated district strategic plan / mission statement / core values.
  - Complete 12/18/2025
8. Define consolidated district growth plan.
  - Completion date: 01/09/2025

## Section 2: Definition of Consolidation Scope Items

1. Agree upon and accept Consolidation Scope.
  - Review / modify consolidation scope document during joint meeting on November 3<sup>rd</sup>.
  - Jointly commit to timeline and scope of work.
2. Define individual committee scopes that align with the overall consolidation scope.  
Fill committees with staff and community members.
  - Each committee to create a scope document laying out what the committee will do and how it will align with the overall consolidation scope.
  - Each committee will identify members from both Carlton and Wrenshall staff and communities to participate in the committee.
  - Each committee will define a timeline committing to completion of their tasks in a timely manner.
  - Joint boards to approve all committee scopes during November 20 meeting.
3. Create budget / define staffing requirements for consolidated district based on three enrollment scenarios (estimated, +/- 20%).
  - Likely responsibility of budget committee.
  - Budget must show what we are saving by bringing the districts together.
  - Budget to show what funds we have left over for facilities improvements or expansion of educational opportunities for our students.
4. Define strategy for joining student bodies together.
  - Determine if a phased approach will be used.
    - i. If a phased approach is to be used, define five-year plan showing what the phases are, and what the final outcome will be.
  - Potential distribution of student bodies amongst buildings that have been discussed (not exhaustive, based on previous discussion):
    - i. Elementary at South Terrace / upper grades at Wrenshall.
    - ii. Middle grades at South Terrace / elementary and upper grades at Wrenshall.
    - iii. Maintain elementary at both South Terrace and Wrenshall, upper grades at Wrenshall.
  - Where does community Ed / early childhood reside?
    - i. **Very important because this is how we grow from within.**

## **Section 2: Definition of Consolidation Scope Items (cont.)**

5. Create and prioritize high level facilities plan.
  - What needs to be done to make our schools a place the residents in our new district will want to send their children?
  - What needs to be done to make our existing facilities safer for our students?
  - What needs to be done to improve the educational adequacy of our existing buildings?
  
6. Define transition strategy.
  - Create plan to share overall district structure decisions with staff and community.
  - Create plan to begin integration of student bodies during the 25/26 school year, with the goal of creating excitement in our students.
  
7. Define consolidated district strategic plan / mission statement / core values.
  - What is our mission as a district?
  - What areas of elective education will we focus on?
  - Example core values from Exodus Global: we care, we're on it, we have fun, we do the right thing.
  
8. Define consolidated district growth plan.
  - How can we grow from within?
  - What is our growth target where we feel we will be sustainable?
  - Define strategy to reengage with residents and goals for local enrollment.
  - This is a HUGE opportunity – more than half of our districts send their children elsewhere. How do we change that to a majority enrolled



**Carlton Public Schools**  
405 School Avenue, PO Box 310  
Carlton, MN 55718



**Wrenshall Public Schools**  
207 Pioneer Drive  
Wrenshall, MN 5571897

**JOIN US TO LEARN MORE ON  
THURSDAY, DEC. 4**

**PRSR STD  
ECRWSS  
U.S. POSTAGE  
PAID  
EDDM RETAIL**

## POSTAL CUSTOMER

Prepared and paid for by Independent School District No. 93 (Carlton Public Schools, 405 School Avenue - PO Box 310, Carlton, MN 55718) and Independent School District No. 100 (Wrenshall Public Schools, 207 Pioneer Drive, Wrenshall, MN 5571897).



In October, the Carlton and Wrenshall school boards took the first step to create a single, unified district. Our goal is to complete a smooth, timely transition into one district in time for the 2026-27 school year.

**Why?** Separately, we struggle to provide resources for class options, programs, and growing building maintenance needs. Together, we can combine our resources to strengthen high-quality learning and activities.

- **Stronger Academics & Activities:** More class options, extracurricular programs, and student support.
- **Financial Stability:** A joint budget and shared resources to improve daily operations.
- **Safe, Healthy Facilities:** Immediate fixes to entrances, roofs, and parking lots, with long-term plans to modernize learning spaces.

**Is Consolidation Unusual?** No. More than 80 Minnesota school districts were created by merging. Most recently, nearby Eveleth-Gilbert merged with rival Virginia to create Rock Ridge School District. This allowed the district to implement its career academy model for high school classes.

## TIMELINE & NEXT STEPS

- Oct. 13, 2025:** Both school boards voted to move forward with consolidation.
- Late Dec. 2025:** Target date for state approval of consolidation.
- Jan. 2026:** Both school boards must vote to proceed with consolidation within 45 days of state approval.
- July 1, 2026:** Official consolidation into ISD 100.

You're invited to the next joint meeting of the school boards! Come hear insights from guest educational and school finance leaders who will help provide insight into the consolidation process.

**Thursday, Dec. 4, 2025 @ 6:00 PM in the  
Wrenshall High School Auditorium.**



**Share questions and feedback:  
[raptors@isd100.org](mailto:raptors@isd100.org)**

## **Independent School Districts 93 / 100 Consolidation Scope Definition**

### **Section 1: General Consolidation Project Scope of Work & Timeline**

1. Agree upon and accept Consolidation Scope.
  - Completion date: 11/03/2025
2. Define individual committee scopes that align with the overall consolidation scope.  
Fill committees with staff and community members.
  - Completion date: 11/20/2025
3. Create budget / define staffing requirements for consolidated district based on three enrollment scenarios (estimated, +/- 20%).
  - Completion date: 12/04/2025
4. Define strategy for joining student bodies together.
  - Completion date: 12/11/2025
5. Create and prioritize high level facilities plan.
  - Completion date: 12/11/2025
6. Define transition strategy.
  - Completion date: 12/18/2025
7. Define consolidated district strategic plan / mission statement / core values.
  - Complete 12/18/2025
8. Define consolidated district growth plan.
  - Completion date: 01/09/2025

## Section 2: Definition of Consolidation Scope Items

1. Agree upon and accept Consolidation Scope.
  - Review / modify consolidation scope document during joint meeting on November 3<sup>rd</sup>.
  - Jointly commit to timeline and scope of work.
2. Define individual committee scopes that align with the overall consolidation scope.  
Fill committees with staff and community members.
  - Each committee to create a scope document laying out what the committee will do and how it will align with the overall consolidation scope.
  - Each committee will identify members from both Carlton and Wrenshall staff and communities to participate in the committee.
  - Each committee will define a timeline committing to completion of their tasks in a timely manner.
  - Joint boards to approve all committee scopes during November 20 meeting.
3. Create budget / define staffing requirements for consolidated district based on three enrollment scenarios (estimated, +/- 20%).
  - Likely responsibility of budget committee.
  - Budget must show what we are saving by bringing the districts together.
  - Budget to show what funds we have left over for facilities improvements or expansion of educational opportunities for our students.
4. Define strategy for joining student bodies together.
  - Determine if a phased approach will be used.
    - i. If a phased approach is to be used, define five-year plan showing what the phases are, and what the final outcome will be.
  - Potential distribution of student bodies amongst buildings that have been discussed (not exhaustive, based on previous discussion):
    - i. Elementary at South Terrace / upper grades at Wrenshall.
    - ii. Middle grades at South Terrace / elementary and upper grades at Wrenshall.
    - iii. Maintain elementary at both South Terrace and Wrenshall, upper grades at Wrenshall.
  - Where does community Ed / early childhood reside?
    - i. **Very important because this is how we grow from within.**

## **Section 2: Definition of Consolidation Scope Items (cont.)**

5. Create and prioritize high level facilities plan.
  - What needs to be done to make our schools a place the residents in our new district will want to send their children?
  - What needs to be done to make our existing facilities safer for our students?
  - What needs to be done to improve the educational adequacy of our existing buildings?
  
6. Define transition strategy.
  - Create plan to share overall district structure decisions with staff and community.
  - Create plan to begin integration of student bodies during the 25/26 school year, with the goal of creating excitement in our students.
  
7. Define consolidated district strategic plan / mission statement / core values.
  - What is our mission as a district?
  - What areas of elective education will we focus on?
  - Example core values from Exodus Global: we care, we're on it, we have fun, we do the right thing.
  
8. Define consolidated district growth plan.
  - How can we grow from within?
  - What is our growth target where we feel we will be sustainable?
  - Define strategy to reengage with residents and goals for local enrollment.
  - This is a HUGE opportunity – more than half of our districts send their children elsewhere. How do we change that to a majority enrolled