



Carlton Public Schools, ISD 93

Wrenshall Public Schools, ISD 100

Joint Meeting – Consolidation Discussion

September 11, 2025

Agenda

- Dissolution vs Consolidation
- The Process Takes Time/Planning
- Prior Consolidation Analysis

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 1st year, \$212 in 2nd year

Consolidation Assumptions

- Two primary financial effects
 - ✓ Changes in district revenue
 - ✓ Changes in property taxes paid by property owners
- Most recent study used estimated revenue for 2024-25 fiscal year and property taxes payable 2024 as basis of analysis

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

Voter Approved Operating Referendum

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

	Carlton	Wrenshall	Consolidated
Estimated FY26 Pupil Units	330.40	353.80	684.20
Per Pupil Authority	\$812.92	\$0.00	\$392.56
Revenue Generated	\$268,588.77	\$0.00	\$286,588.77

Property Tax Base

Chart 1: Current School District Levies

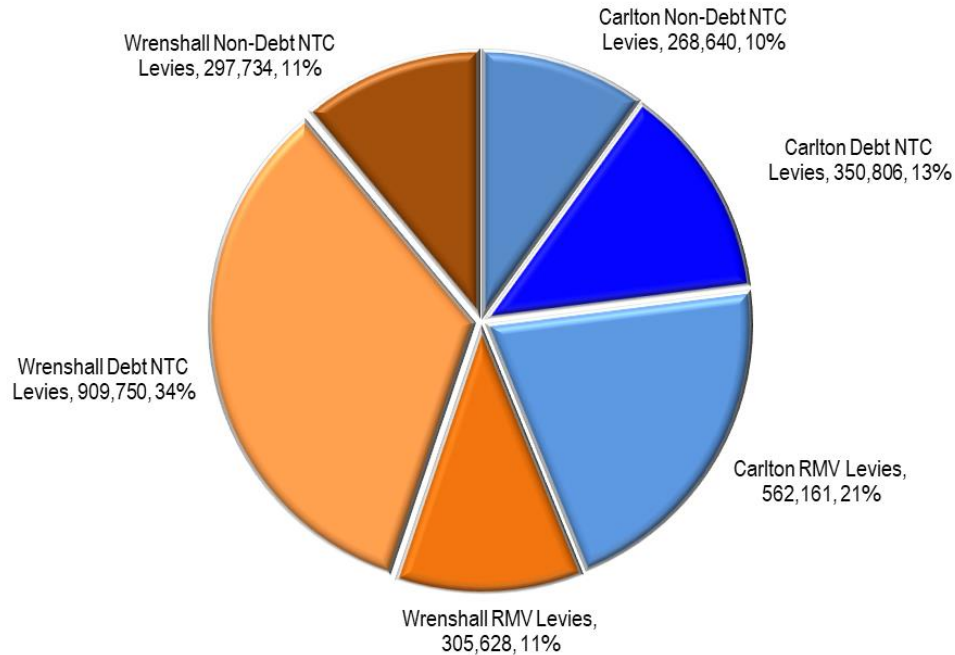


Chart 2: Current School District Referendum Market Value

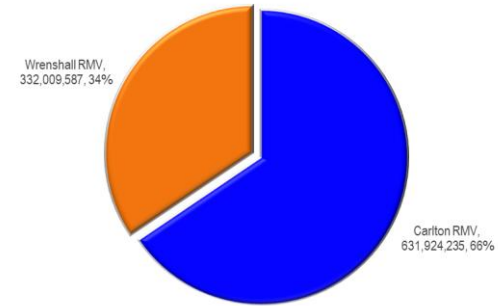
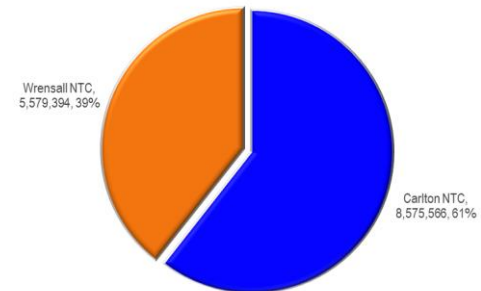
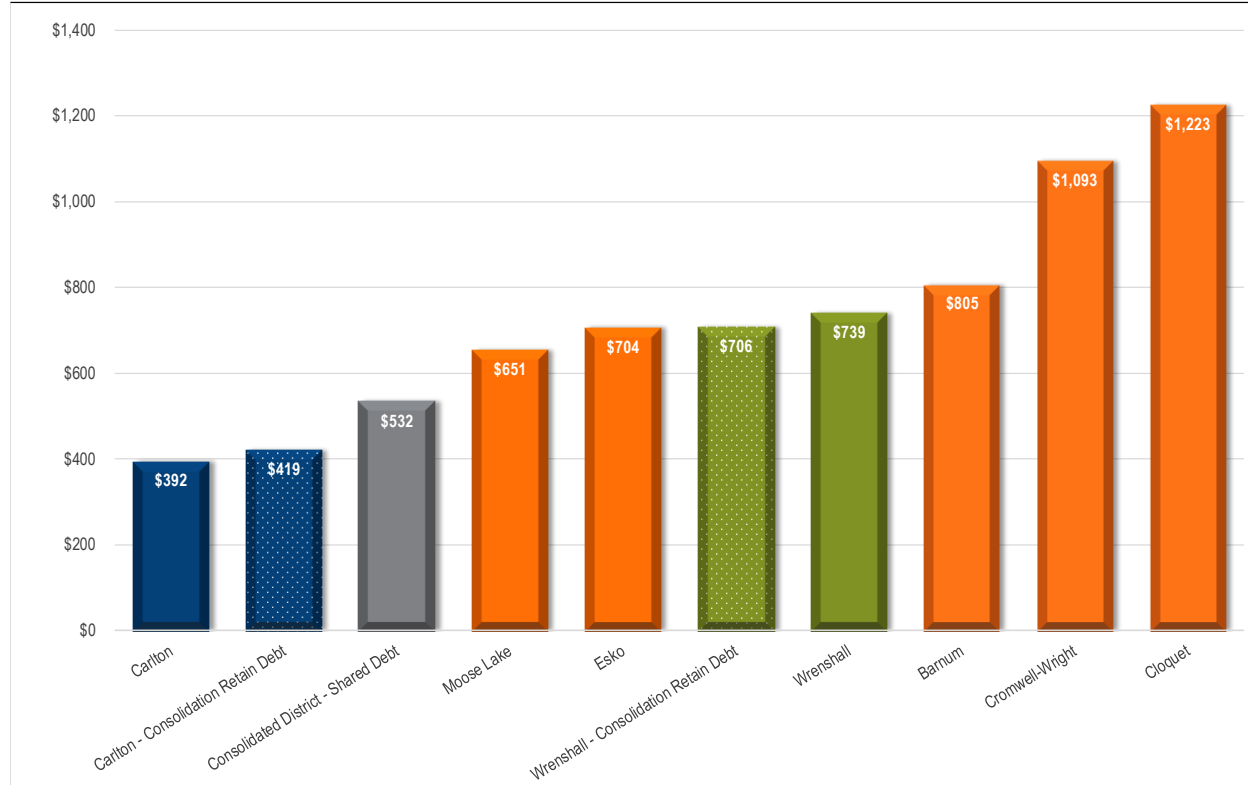


Chart 3: Current School District Net Tax Capacity



Tax Comparison – Residential Home

Total School Property Taxes, Payable 2024, on a Home with an Estimated Market Value of \$250,000



Questions?

