

Carlton School Board Regular Meeting

Monday, February 23, 2026 7:00 PM

Carlton Middle/High School Library, 405 School Avenue, Carlton, MN 55718

1. Call Meeting To Order

1.1. Pledge of Allegiance

1.2. Roll Call Attendance

2. Approve Meeting Agenda

3. Recognition of Public

3.1. Notice Regarding Public Comment

3.2. Public Comments

4. Presentations

5. Congratulations & Commendations

6. Reports

6.1. Community Education Director, Daisy Rose - attached

6.2. South Terrace Principal, Kari Solarz - attached

6.3. MS/HS Principal - Warren Peterson

6.4. Student Report

6.5. Food Service Director, Val Dahl - attached

6.6. American Indian Education Director - Gracie Evans

6.7. Positive Community Norms Director - Dawn Shoberg

6.8. Athletic Director - Luke Wargin

6.9. Superintendent - Mark Messman

6.10. Board Committee Reports

6.10.1. Policy Committee

6.10.2. Facilities Committee

7. Consent Agenda

7.1. Updated Payroll, Wires & Finance Checks - attached

7.2. Approve Previous Month's Meeting Minutes

8. Old Business

8.1. Consolidation Update

8.2. Enrollment Report – attached

9. **New Business**

10. **Policies**

10.1. Review and approve policies related to
School Meals and Local Wellness Policy – attached

11. **Personnel**

12. **Reminders & Future Meetings**

13. **Adjourn**

INDEPENDENT SCHOOL DISTRICT 93
Carlton Minnesota 55718



Resolution

_____ offered the following resolution and moved its adoption:

The School Board of Independent School District 93 accepts the following donation and expresses gratitude for the support of the Carlton School District:

- *Community Memorial Hospital \$100.00, Sappi \$300.00, Carlton Area Lions Club \$150.00, The City Of Carlton \$1000, Northwoods Credit Union \$100.00, and Wood City Riders \$500.00 pledges a donation to the Carlton School District's Community Ed Family Ball. Irving Community Club pledges a \$768.00 donation to the Special Education Wish List.*

The resolution was supported by _____ and duly declared:

Adopted/Not Adopted

On the following vote:

	YEA	NAY	ABSENT
Laura Nilsen	_____	_____	_____
Sam Ojibway	_____	_____	_____
Ben Nilsen	_____	_____	_____
Sue Karp	_____	_____	_____
Dan Solarz	_____	_____	_____
Ryan Leonzal	_____	_____	_____

School Board Clerk

INDEPENDENT SCHOOL DISTRICT 93
Carlton Minnesota 55718



Resolution

Sue Karp offered the following resolution and moved its adoption:

The School Board of Independent School District 93 accepts the following donation and expresses gratitude for the support of the Carlton School District:

- *Community Memorial Hospital \$100.00, Sappi \$300.00, Carlton Area Lions Club \$150.00, The City Of Carlton \$1000, Northwoods Credit Union \$100.00, and Wood City Riders \$500.00 pledges a donation to the Carlton School District's Community Ed Family Ball. Irving Community Club pledges a \$768.00 donation to the Special Education Wish List.*

The resolution was supported by Ryan Leonzal and duly declared:

Adopted/Not Adopted

On the following vote:

	YEA	NAY	ABSENT
Laura Nilsen	<u>X</u>	_____	_____
Sam Ojibway	<u>X</u>	_____	_____
Ben Nilsen	<u>X</u>	_____	_____
Sue Karp	<u>X</u>	_____	_____
Dan Solarz	_____	_____	<u>X</u>
Ryan Leonzal	<u>X</u>	_____	_____

Susan Karp
School Board Clerk

Community Education Report-February 2026

1. ECFE/School Readiness

- a.** There was a family night held on February 3, with pizza and open gym style games, there were approximately 50 people in attendance.
- b.** Registration for the 26-27 school year has opened for currently enrolled families. Other families will be able to register beginning in March. There will be an open house held on Thursday, March 19, 2026 from 5:30-7pm.

2. Bulldog Kids Care

- a.** We are moving forward with registration for summer childcare. It has been decided that Carlton and Wrenshall will provide summer childcare at their current sites for the summer of 2026.

3. Events

- a.** Family Ball- Saturday, March 7, 2026-Black Bear Convention Center
- b.** Transportation Night-Thursday, May 14, 2026-South Terrace Elementary

4. Community Education Classes

- a.** New ones are being added, check out the next paper for all the classes.

5. Miscellaneous

- a.** After School Enrichment-we have a few elementary teachers that are offering to lead some of these classes after school. We are offering more options than we have in the past few years, it is good to have this program growing again!

6. Community News

- a.** Deadlines: April 20 and May 26, 2026
- b.** Please utilize this great communication resource to assist in sharing about school and community happenings. Also, a great tool when trying to spread accurate information about what is happening with the district.

Submitted February 17, 2026 by Daisy Rose

**South Terrace Elementary
Principal’s Board Report: Kari Solarz
February 2026**

Enrollment Update

The South Terrace Elementary enrollment summary report is included for the Board’s review as of February 17, 2026.

25-26 South Terrace Elementary PO Box 620, Carlton MN 55718 Generated on 02/17/2026 11:06:00 AM Page 1 of 1	Student Enrollment Summary Report Effective Date: 02/17/2026 Enrollment Types: P, S, N Total Race/Ethnicities: 4 of 7 Total Schools: 1 Race/Ethnicity Source: Federal Male/Female/Total: 84/80/164
--	--

Student Population by Race/Ethnicity and Grade Level (Male/Female/Total)

South Terrace Elementary

Grade	1:Hispanic/Latino	2:American Indian or Alaska Native	3:Asian	4:Black or African American	5:Native Hawaiian or Other Pacific Islander	6:White	7:Two or more races	Total
01	-	3/1/4	-	-	-	12/6/18	1/0/1	16/7/23
02	-	2/0/2	-	-	-	8/8/16	-	10/8/18
03	1/0/1	0/1/1	-	-	-	5/2/7	2/3/5	8/6/14
04	-	1/0/1	-	-	-	11/15/26	0/1/1	12/16/28
05	-	1/2/3	-	-	-	14/10/24	2/4/6	17/16/33
06	-	0/2/2	-	-	-	11/8/19	-	11/10/21
EC	-	-	-	-	-	3/7/10	-	3/7/10
KA	-	2/2/4	-	-	-	4/7/11	1/1/2	7/10/17
All Grades	1/0/1	9/8/17	-	-	-	68/63/131	6/9/15	84/80/164

Student Population Excluding White not of Hispanic Origin

School	Total	Percentage
South Terrace Elementary	33	20.12%

I Love to Read Month – February

February is I Love to Read Month, and this year’s theme is “Winter Olympics: Read for the GOLD!”

Throughout the month, teachers have been reading engaging texts with students, with a special focus on Black History Month, highlighting important stories, voices, and contributions.

- School-wide Reading Goal: 50,000 minutes read
Every minute matters! If students reach this goal, a school-wide prize will be announced at our end-of-the-month assembly. Coming soon!
- Dress-Up Days: The last week of February to build excitement and school spirit around reading.

Student Enrichment and Activities

- 5th Grade STARBASE: Our fifth-grade students enjoyed attending STARBASE, and participated in many hands-on STEM learning experiences.
- 6th Grade Ski Trip: Sixth graders had a great time on their ski trip with our middle school/high school students.
- Ms. Gustafson and Ms. Steller have been providing an after school snow-shoeing class. Students who are participating are enjoying exploring our beautiful outdoor school property.
- Ms. Stellar will be offering a “Girl’s who Code” after school program this spring. We are excited to provide this opportunity to our female students!

Parent-Teacher Conferences

Winter parent-teacher conferences were successful and we enjoyed having our families in the building.

Looking Ahead:

Bulldog Spirit Club will host a spring art day at South Terrace on Monday, March 30th. We appreciate their partnership in providing engaging center based activities for our students in the arts. This is also a favorite day for a lot of our students.

Lunch numbers for both HS and ST are running about 200/210 that's including NLA.

The Commodity Store is open. We were granted 14,800.00. I have a 20 day window for ordering.

Ground beef has been slow coming in this year. I have only received 2 cases out of 11.

We had our State Review/Audit. We will officially be closed out on March 2nd. It went well.

Superintendent report for Feb. 23, 2026

Consolidation and items to consider:

- MN Statute: School closing process, timelines, public notices and hearings, 6-weeks
 - Continue to advance MS/HS building options and opportunities
- Pupil projections, FTEs, contracts, bldg. configurations (3), Timeline?
- Severance/Separation packages levied over 5-year timeframe
- Wrenshall Petition
 - Need to plan, schedule, etc.... for multiple scenarios with fluid timeframes requiring patience, flexibility, and ongoing communication with constituents
- Consolidation committees – push for configuration feedback ASAP, board to discuss a timeline for the grade level configuration discussion and vote

Certified negotiations progress and updates

- Agreed upon language to be updated in contracts

Carlton Faculty & Staff:

- To be commended for their commitment and service to the Carlton schools and community, students, and academic excellence
- Carlton and Wrenshall board members for providing leadership, stability, and effective communication throughout this cumbersome consolidation process

Upcoming Meeting Schedule:

- Feb. 24 – Cabinet and CITS meetings
- Feb. 25 – Meeting with Jamie Adams and Tribal leaders at the FDL Tribal Center
- Feb. 27 – Cultural Diversity training 9:00-Noon
- March 2 – Joint Board Session
- March 9 – Board Work Session
- March 16 – Regular Board Meeting

Questions?

Carlton Independent School District 93 Multi Year - Exp Fd, Obj Series

Sequence: Fd, O/S	Description	202405			202505			202605		
		Budget Revised24	Year to Date	%	Budget Revised25	Year to Date	%	Budget Adopted26	Year to Date	%
01	General Fund									
	100 Salaries & Wages	2,851,572.00	784,341.00	28%	2,779,165.00	809,532.04	29%	2,727,847.00	757,949.88	28%
	200 Employee Benefits	1,024,934.00	295,386.72	29%	1,038,465.00	255,607.12	25%	984,755.00	273,614.04	28%
	300 Purchased Services	624,207.00	259,075.33	42%	815,147.00	277,582.60	34%	959,887.00	245,101.85	26%
	400 Supplies & Materials	319,184.00	191,768.82	60%	273,349.00	116,142.46	42%	224,098.00	116,391.49	52%
	500 Capital Expenditures	50,515.00	51,125.11	101%	9,027.00	4,157.72	46%	4,900.00	0.00	0%
	800 Other Expenditures	30,107.00	6,975.32	23%	30,307.00	15,013.67	50%	38,047.00	23,135.84	61%
01	General Fund	4,900,519.00	1,588,672.30	32%	4,945,460.00	1,478,035.61	30%	4,939,534.00	1,416,193.10	29%
02	Food Service Fund									
	100 Salaries & Wages	66,123.00	19,067.05	29%	81,901.00	17,863.18	22%	82,460.00	19,448.63	24%
	200 Employee Benefits	22,291.00	3,624.11	16%	25,338.00	5,688.79	22%	25,380.00	5,953.37	23%
	300 Purchased Services	20,053.00	8,974.90	45%	4,100.00	1,376.45	34%	4,450.00	1,997.35	45%
	400 Supplies & Materials	115,167.00	58,611.19	51%	134,050.00	46,242.32	34%	134,000.00	42,002.20	31%
	500 Capital Expenditures	7,088.00	0.00	0%	1,000.00	0.00	0%	1,000.00	0.00	0%
	800 Other Expenditures	250.00	70.00	28%	250.00	15.00	6%	400.00	2,336.50	584%
02	Food Service Fund	230,972.00	90,347.25	39%	246,639.00	71,185.74	29%	247,690.00	71,738.05	29%
03	Transportation Fund									
	300 Purchased Services	407,960.00	144,227.73	35%	439,460.00	156,797.98	36%	460,100.00	145,308.91	32%
	400 Supplies & Materials	56,000.00	23,696.46	42%	61,000.00	20,721.24	34%	61,000.00	17,009.26	28%
	800 Other Expenditures	0.00	0.00	0%	0.00	21.25	0%	100.00	0.00	0%
03	Transportation Fund	463,960.00	167,924.19	36%	500,460.00	177,540.47	35%	521,200.00	162,318.17	31%
04	Community Service Fund									
	100 Salaries & Wages	211,215.00	75,492.12	36%	188,552.00	75,667.73	40%	200,511.00	77,361.10	39%
	200 Employee Benefits	33,401.00	11,077.55	33%	27,438.00	10,615.08	39%	30,325.00	11,582.43	38%
	300 Purchased Services	21,308.00	8,772.92	41%	29,418.00	9,802.91	33%	29,418.00	7,589.18	26%
	400 Supplies & Materials	22,774.00	7,165.12	31%	16,905.00	5,242.17	31%	16,905.00	6,516.55	39%
	500 Capital Expenditures	1,600.00	0.00	0%	100.00	0.00	0%	100.00	0.00	0%
	800 Other Expenditures	854.00	281.27	33%	854.00	301.19	35%	854.00	0.00	0%
04	Community Service Fund	291,152.00	102,788.98	35%	263,267.00	101,629.08	39%	278,113.00	103,049.26	37%
05	Capital Outlay Fund									
	100 Salaries & Wages	11,805.00	3,650.16	31%	12,810.00	7,405.56	58%	6,750.00	4,136.80	61%

Carlton Independent School District 93
Multi Year - Exp Fd, Obj Series

Sequence: Fd, O/S	Description	202405			202505			202605		
		Budget			Budget			Budget		
		Revised24	Year to Date	%	Revised25	Year to Date	%	Adopted26	Year to Date	%
05	Capital Outlay Fund									
	200 Employee Benefits	4,282.00	1,541.59	36%	4,480.00	2,556.77	57%	4,477.00	1,498.65	33%
	300 Purchased Services	90,421.00	74,870.24	83%	90,549.00	59,102.43	65%	114,900.00	88,895.16	77%
	400 Supplies & Materials	4,200.00	2,950.00	70%	12,900.00	1,171.14	9%	16,600.00	49,167.62	296%
	500 Capital Expenditures	256,672.00	44,595.73	17%	47,375.00	30,516.10	64%	37,933.00	11,227.09	30%
05	Capital Outlay Fund	367,380.00	127,607.72	35%	168,114.00	100,752.00	60%	180,660.00	154,925.32	86%
07	Debt Service Fund									
	700 Debt Service	657,650.00	60,475.00	9%	335,900.00	47,100.00	14%	323,325.00	43,975.00	14%
07	Debt Service Fund	657,650.00	60,475.00	9%	335,900.00	47,100.00	14%	323,325.00	43,975.00	14%
	Report Totals:	6,911,633.00	2,137,815.44	31%	6,459,840.00	1,976,242.90	31%	6,490,522.00	1,952,198.90	30%

Carlton Independent School District 93 Multi Year - Exp/Rev Summary - Fd

Sequence: L, Fd

Description	202405			202505			202605		
	Budget Revised24	Year to Date	%	Budget Revised25	Year to Date	%	Budget Adopted26	Year to Date	%
E Expenditure									
01 General Fund	4,900,519.00	1,588,672.30	32%	4,945,460.00	1,478,035.61	30%	4,939,534.00	1,416,193.10	29%
02 Food Service Fund	230,972.00	90,347.25	39%	246,639.00	71,185.74	29%	247,690.00	71,738.05	29%
03 Transportation Fund	463,960.00	167,924.19	36%	500,460.00	177,540.47	35%	521,200.00	162,318.17	31%
04 Community Service Fund	291,152.00	102,788.98	35%	263,267.00	101,629.08	39%	278,113.00	103,049.26	37%
05 Capital Outlay Fund	367,380.00	127,607.72	35%	168,114.00	100,752.00	60%	180,660.00	154,925.32	86%
07 Debt Service Fund	657,650.00	60,475.00	9%	335,900.00	47,100.00	14%	323,325.00	43,975.00	14%
E Expenditure	6,911,633.00	2,137,815.44	31%	6,459,840.00	1,976,242.90	31%	6,490,522.00	1,952,198.90	30%
R Revenue									
01 General Fund	(5,711,480.00)	(1,426,729.61)	25%	(4,837,775.00)	(1,204,893.95)	25%	(4,576,644.00)	(1,408,958.76)	31%
02 Food Service Fund	(230,972.00)	(50,516.59)	22%	(220,550.00)	(23,803.64)	11%	(212,000.00)	(21,436.49)	10%
03 Transportation Fund	(262,443.00)	0.00	0%	(298,021.00)	0.00	0%	(288,923.00)	0.00	0%
04 Community Service Fund	(282,333.00)	(80,344.10)	28%	(252,609.00)	(86,650.37)	34%	(251,175.00)	(68,703.53)	27%
05 Capital Outlay Fund	(237,447.00)	0.00	0%	(194,924.00)	0.00	0%	(187,809.00)	0.00	0%
07 Debt Service Fund	(626,338.00)	(35,962.51)	6%	(350,806.00)	(24,635.88)	7%	(339,518.00)	(23,856.27)	7%
R Revenue	(7,351,013.00)	(1,593,552.81)	22%	(6,154,685.00)	(1,339,983.84)	22%	(5,856,069.00)	(1,522,955.05)	26%
Report Totals:	(439,380.00)	544,262.63	(124%)	305,155.00	636,259.06	209%	634,453.00	429,243.85	68%

January 8, 2026 at 6:15 PM - Organizational Board Meeting Minutes

Laura N calls this organizational meeting to order at 6:16pm on this 8th day of January 2026.

Sue K motions to approve the meeting agenda. Ryan L seconds her motion.

Sue K calls roll. Those in attendance are:

Laura N, Ben N, Ryan L, Mark M, Sue K, Sam O. Dan S absent.

3. Approve the election of officers

- Voting order: Chair, Vice Chair, Clerk, Treasurer.

Sue K nominated Laura N for board chair. Ryan L seconds her vote. Laura accepts duties of Board chair. Sue K votes Ryan L for vice chair, Laura N seconds her vote. Ryan accepts vice chair duties. Ben N nominated Sue K for Clerk, Laura N seconds his vote. Sue accepts duties of Clerk. Sue K nominates Sam O as treasurer, Ryan L seconds her vote. Sam O accepts duties as Treasurer.

4. Board approves the new meeting template for 2026 regular meeting times and dates. Laura N motions to have this schedule adopted. Ben motions to accept, with Ryan L seconding that motion to accept. All in favor, motion carries.

5. Board approves the new meeting template for 2026 work session meeting times and dates. Laura N motions to have this schedule adopted. Ben motions to accept, with Ryan L seconding that motion to accept. All in favor, motion carries.

Dan S arrives at meeting 6:23pm.

6. The board then recommends and approves the annual designations, authorizations, and appointments.

6.1. The board designated banking, PMA Financial Network, and the Minnesota School District Liquid-Asset Fund as Official District Depositories. Laura N motions to accept with Ben N supporting. 6-0 motion carries.

6.2. The board designated the Superintendent as Chief Financial Officer of the district with authorization to pay bills in advance. Ben N motions, Ryan L seconds. 6-0 motion carries to accept.

6.3. The board authorized the Superintendent and Business Manager to make Official District Electronic Transfers. Motion by Dan S, Ryan L seconds. 6-0 motion carries to accept.

6.4. The board designated legal counsel and authorized the Superintendent as contact for legal counsel. Motion by Laura N to amend the language and add in Board Chair also as contact. Motion by Ryan L. Dan S seconds motion to accept amended language. Ryan L motions to accept. Sue K and Ben N support. 6-0 motion carries to accept.

Description:

1. Previous: Squires, Waldspurger & Mace, P.A.

2. Consolidation counsel has been Ratwik, Roszak & Maloney (RRM) P.A.

6.5. The board then reviewed and set board member compensation rates. Board agrees to carry over existing rate of pay. Dan motions to accept with Ryan L seconding the motion. 6-0 motion carries.

6.6. Board decides to designate Pine Knot News as the official district publication with a motion by Ben N, and Ryan L seconding. 6-0 vote motion carries to accept.

6.7. The board set the annual mileage reimbursement rate to the IRS standard rate of \$0.70 per mile (effective 01.01.2026). Board accepts with a motion from Dan S. and a second by Ben N. 6-0 motion carries to accept.

6.8. Appointments to Board Committees. Board decides to keep the Board Committees the same. Dan S motions this and Ben N seconds. The Committees are as follows.

1. Policy: Dan and Laura

2. Facilities & Transportation: Ben and Ryan with Sam as an ALT.

3. Certified Negotiations: Laura, Ryan, and Sam

4. Non-certified Negotiations: Sue, Ben and Dan

6. Extracurricular: Dan, Ryan, and Sam

6.9. The board then appointed representatives to organizations and advisory groups.

1. District advisory: Ryan, Laura, and Sue

2. Relicensure: Sue

3. CEC cooperative: Laura, and Sam

4. Community Education: Sue

5. Fine Arts Trust Fund: Laura, with Sam as an ALT

6. American Indian Education Parent Advisory Committee (AIPAC and LIEC)

7. MSHSL & Title IX representative: Laura

8. Northern Lights SPED Cooperative Board / North Lights Academy: Ryan, with Mark as an ALT

7. The Board then did their annual review of the MSBA Board roles and responsibilities

8. Personnel updates were reviewed, and board accepted the lane changes on both J.Stellar, and T. Cincoski. Board also reviewed and accepted the onboarding of the new Business Manager. Sue motioned with Dan seconding the lane change for T.C. 6-0 motion carries. Ryan motioned and Dan seconds to accept the Business Manager roll 6-0 motion carries, and Dan motioned with Ryan seconding on accepting the lane change for J.Stellar. 6-0 motion carries.

9. The Board reviewed and accepted approving the Annual Calendar of Agenda Events.

10. The board voted to save this topic and discuss the draft resolution to transfer the MS/HS building at the next board meeting on 01/26/26.

11. Other business that was addressed was an issue with our BCBS insurance brought up by Sue. Mark will follow up with the insurance rep on this issue. Ryan L addressed the board and asked if there was any decision made on what to do with the generous donation from Charter Nex. Board agreed to come up with ideas and discuss at next meeting.

12. Dan motioned to adjourn the meeting at 6:58pm with Ryan seconding.

School Board Meeting Minutes

Date: Monday January 26th, 2026

Time: 7:00pm

Location: Carlton HS Library

Attendees: Board members: Dan Solarz, Laura Nilsen, Ben Nilsen, Sue Karp, Ryan Leonzal, Sam Ojibway, and Superintendent Mark Messman

Laura Nilsen called meeting to order at 7:03pm. Pledge of allegiance was next followed by roll call done by Sue Karp.

Dan Solarz motioned to approve this meeting agenda. He was supported by Ryan Leonzal.

No public comments this evening.

1. Operational Updates & Events

- Laura Nilsen recognized the efforts of paraprofessionals and elementary teachers/staff.
- Val is managing a service audit, and Angela Linda is preparing documentation for various other audits.
- Laura Nilsen and board went over the Community Education report provided by Director Daisy Rose.
- South Terrace principle Kari Solarz went over her report she provided the board. She recognizes Sue Karp for her help facilitating certain elementary events.
- **Upcoming Events:**
 - **Family Ball (Fairy Tale theme):** March 7th.
 - **South Terrace Events:** Spelling bees, "I Love to Read" month, and parent-teacher conferences.
 - **Student Trips:** 6th graders planned for a ski trip to Spirit Mountain; 5th graders for a trip to Starbase.
- **Positive Community Norms (PCN) Grant:** A video was presented on the grant's success in promoting positive behaviors across Minnesota communities.
- **Upcoming Reports:** Athletic Director Luke is to provide future reports.

2. Superintendent Report

- **Status Update:** Both districts are moving forward with consolidation plans, with a backup plan in case the special election in the Wrenshall district fails.

- **Decommissioning:** The decommissioning process for a public school requires 6 weeks of public feedback and meetings.
- **FTEs:** The Carlton District would receive approximately 45% of the FTEs in the new consolidated district.
- **Severance:** Severance packages are planned to be funded via a 5-year levy if the school board chooses to go this route.
- **Consolidation Options:**
 - **Option A:** Least expensive with fewer FTEs; Mark Messman advocated for this as cost-effective.
 - **Option B:** Involves a two-year transition process, higher cost (approx. \$250,000 transition costs); considered to avoid losing families.
 - **Option C:** Most costly option.
- Discussions included liability concerns with Option B, classroom sizes, and staff development.

Dan Solarz motions to approve Consent Agenda, as well as previous month's meeting minutes. Ryan Leonzal seconds. 6-0 motion carries.

3. Administrative Matters & Approvals

- **Insurance Coverage:**
 - EMC refused to cover the high school building due to its age.
 - Lynx offers separate brick-and-mortar coverage.
 - The board approved **Option 4 from Lynx for the high school building at \$35,554** with a motion from Ryan to accept and a second by Ben. 6-0 motion carries to approve Option #4.
 - It was recommended to maintain coverage for 4 months through May during the transition.
- **Policy Approvals:** The Indian Education Policy was approved. Motion by Laura Nilsen to approve policy without changes, Ben Nilsen supports. 6-0 carries.
- **Northern Lights Academy:** A resolution supporting their cooperative bonding bill (allowing a \$65 per pupil levy consideration) was considered by the board. Dan Solarz motions to consider, Ben Nilsen seconds. 6-0 motion carries for willingness to consider.
- There were various donations that were accepted by the board, including robotics equipment and support for the U18 Junior Gold hockey team. Motion by Dan Solarz to accept said donations, second by Ben Nilsen. 6-0 resolution carries.

Reminders to check calendars for future committee and board meeting dates and times. A joint board session is scheduled for February 17th at Wrenshall.

Motion by Dan Solarz at 8:38pm to adjourn

Support by Ben Nilsen.

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
Levies Spread on Referendum Market Value							
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%					
Levies Spread on Net Tax Capacity							
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
TOTAL All Levies & Transportation Sparsity Aid	1,091,371	1,591,927	2,683,298	2,678,833	44,405	-115,463	-71,058

* 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

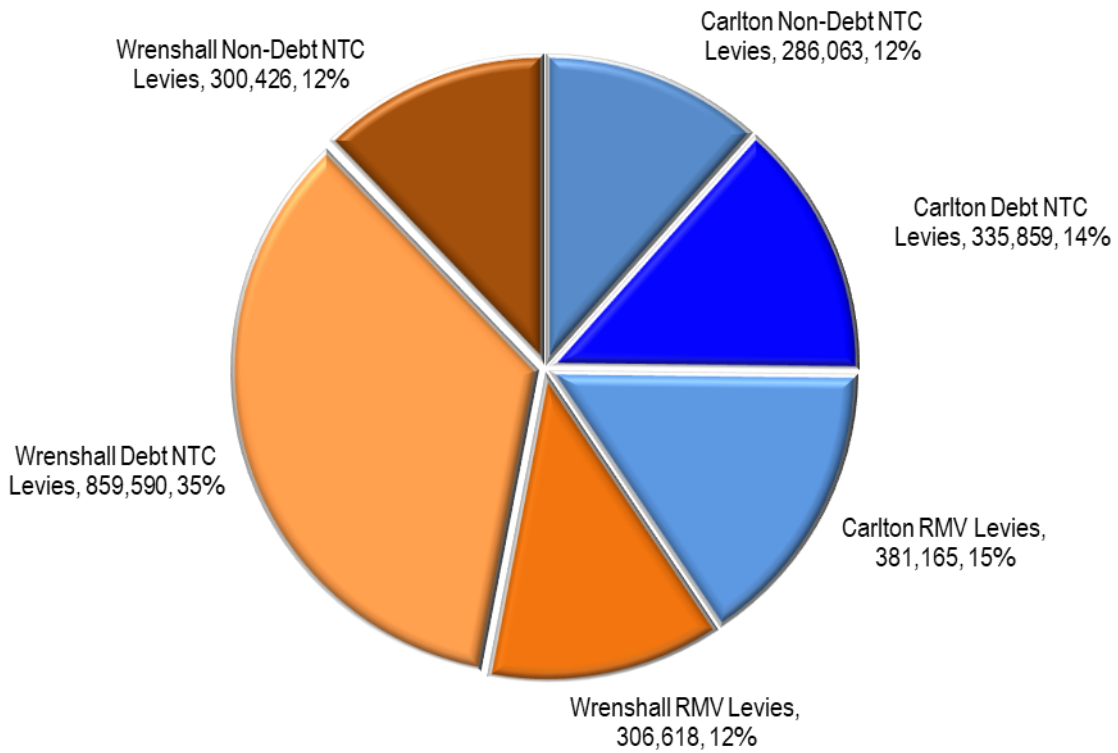


Chart 2: Current School District Referendum Market Value

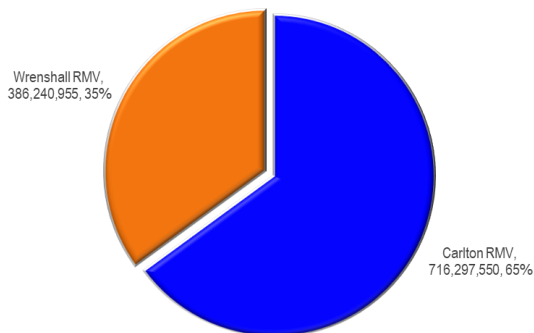
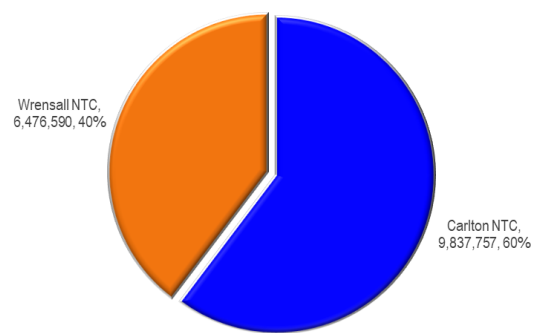
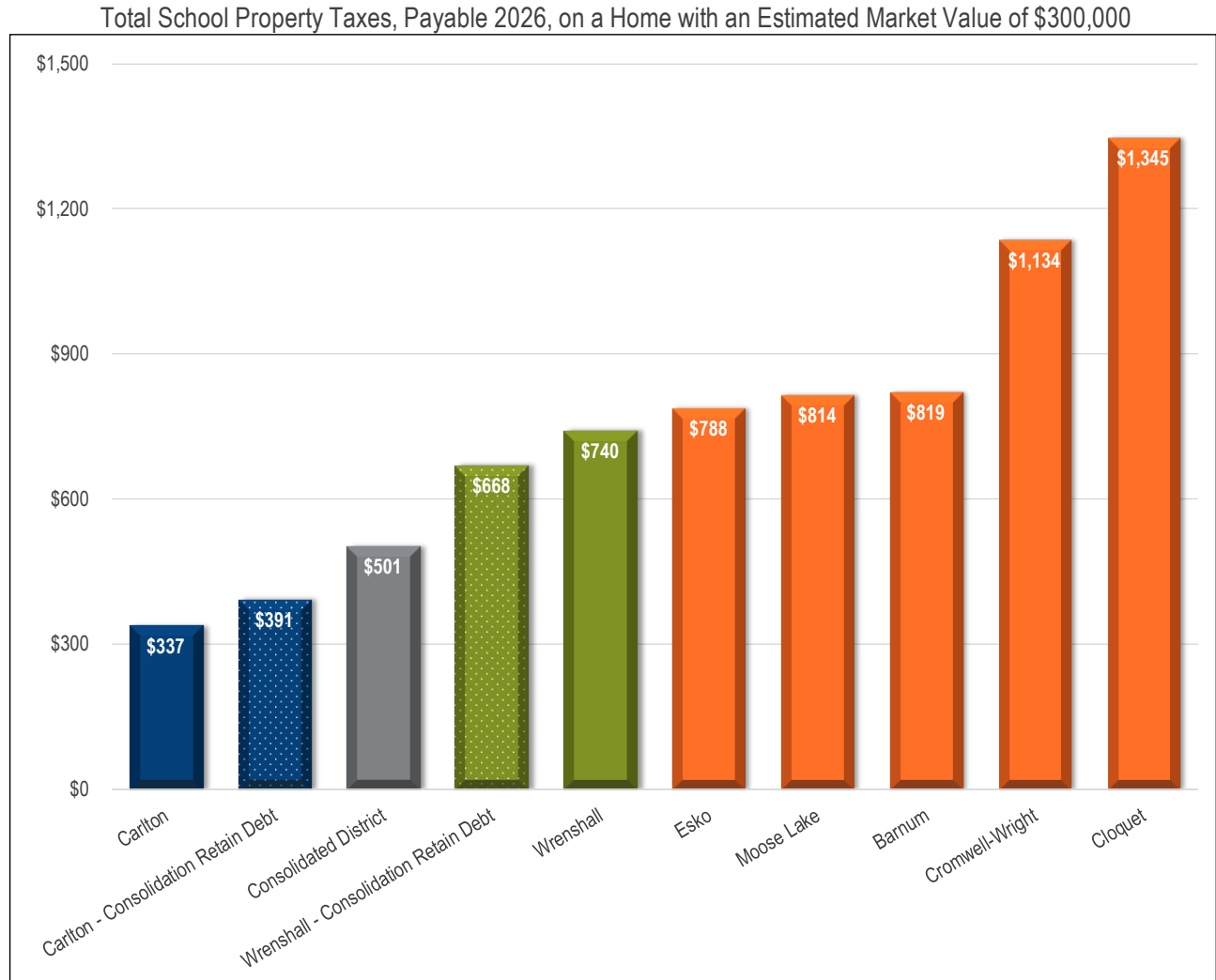


Chart 3: Current School District Net Tax Capacity



Comparative Charts

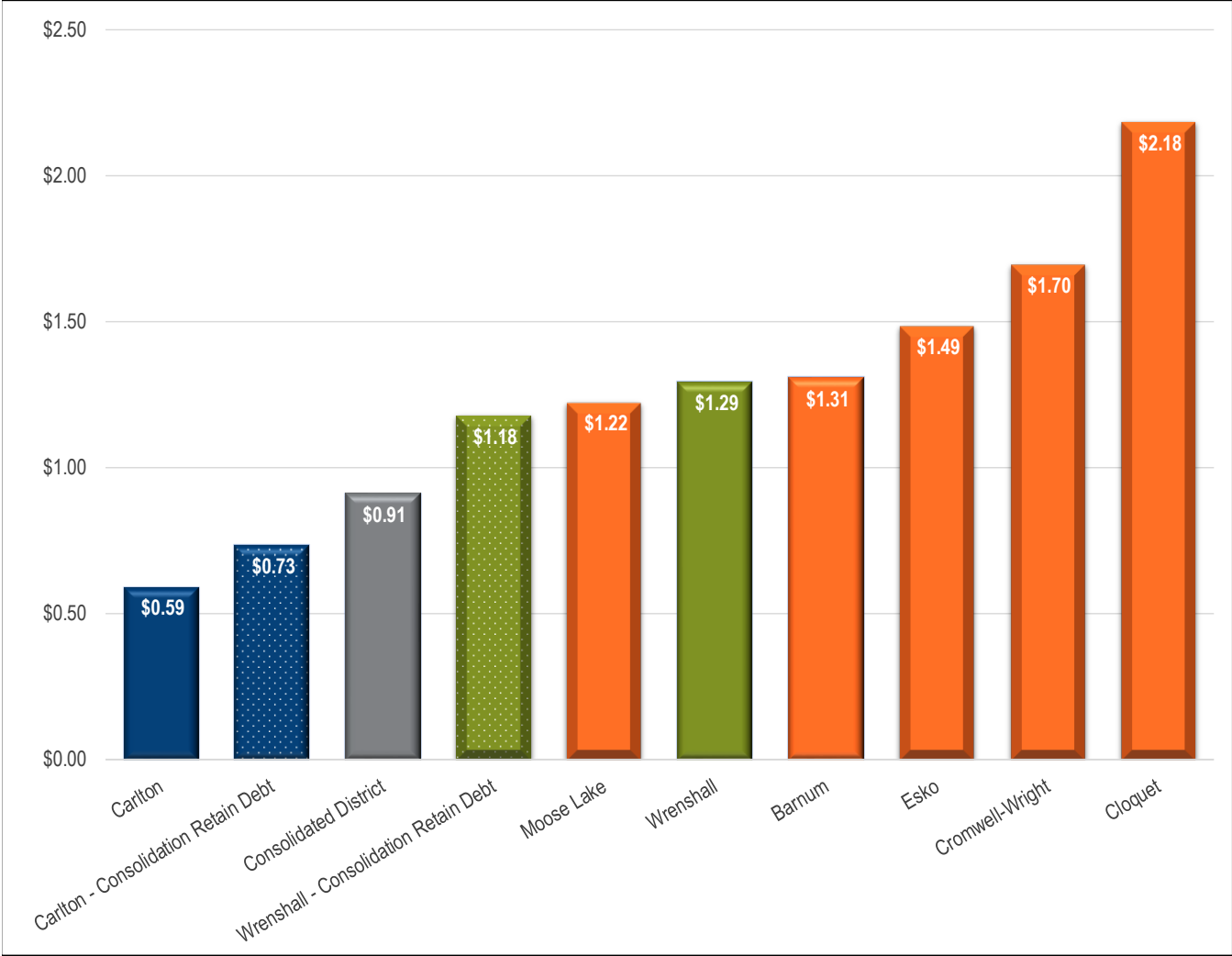
Comparative Chart 1: Total School Property Taxes, Before and After Consolidation, Assuming all Taxpayers pay on the Combined Debt, and Assuming Taxpayers Pay on the Debt Levy Based on Parcel Location Prior to Consolidation



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

December 22, 2025

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

JOINT BOARD SESSION



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.

Overall Budget Assumptions & Methodology

Using budgets and staffing levels for the 2025-2026 fiscal year as the base, consolidated projections are rolled forward with the following assumptions:

Enrollment

1. Projected based on grade progression ratios; calculates the historical percentage change in enrollment as students move from kindergarten to 1st grade, from 1st grade to 2nd grade, and so on through graduation.
2. 3 year weighted average method, places more importance on current year trends

Revenues

1. General education aid formula increases are based on January 1, 2025 inflation data from MDE
2. Levy and per pupil formulas are calculated based on projected enrollment and the consolidation study
3. 1% increase in Special Education Revenue
4. 2026-27 and 2027-28 one-time consolidation state aid
5. All others held consistent with fiscal year 2025-2026

Salary & Benefit Expenditures

1. 2% increase for steps as employees move through matrices
2. \$10,000 annually for lane changes
3. 0% increase for new money on the matrices
4. 10% increase in health insurance premiums

Other Expenditures

1. 3% increase in utilities
2. 5% increase in property and liability insurance
3. 2% increase for purchased salary & benefits
4. All others held consistent with fiscal year 2025-2026

Overall Budget Assumptions & Methodology (Continued)

Other Reductions

1. Redundant Positions (Superintendent, etc.)
2. Bus Routes
3. Maintenance and utility savings for the unoccupied Carlton MS/HS Building
4. FTE based on building configuration

Attachments

Tables 1 Summarizes the consolidated estimated enrollment per grade level

Tables 2-4 Summarizes the budget projections through fiscal year 2030-2031 for each building configuration option

Tables 5-6 Summarizes the budget projections through fiscal year 2030-2031 for Carlton and Wrenshall individually

Table 1

Consolidated Carlton/Wrenshall Public School District

Historical Adjusted Average Daily Membership (ADM)

Grade	Actual 20-21	Actual 21-22	Actual 22-23	Actual 23-24	Actual 24-25	Budget 25-26	Projected 26-27	Projected 27-28	Projected 28-29	Projected 29-30	Projected 30-31
ECSE	6.00	4.60	4.05	13.64	9.83	3.00	3.00	3.00	3.00	3.00	3.00
PKG	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Kgt Hdp	8.48	4.36	5.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
KDG	58.54	52.90	37.18	38.66	53.00	38.00	38.00	46.00	43.00	39.00	45.00
1	57.94	62.93	54.30	44.65	43.08	55.00	40.54	40.54	49.07	45.87	41.60
2	44.31	61.63	62.56	48.93	45.27	41.00	53.02	39.08	39.08	47.30	44.22
3	57.51	49.20	56.41	61.67	54.08	42.00	40.86	52.84	38.94	38.94	47.14
4	49.34	55.62	48.31	50.33	62.35	49.00	39.43	38.36	49.60	36.56	36.56
5	59.93	47.73	44.51	44.46	47.78	59.00	46.21	37.18	36.17	46.77	34.47
6	59.88	63.19	39.89	47.14	43.99	44.00	57.04	44.67	35.94	34.97	45.22
7	59.56	55.02	56.84	36.78	46.59	35.00	38.76	50.25	39.35	31.66	30.80
8	61.19	60.21	51.32	52.49	43.21	44.00	35.62	39.45	51.14	40.05	32.22
9	84.50	57.00	53.53	50.41	49.76	56.00	49.62	40.17	44.48	57.67	45.16
10	46.34	80.53	53.84	49.93	49.94	47.00	53.65	47.53	38.48	42.62	55.24
11	50.36	41.77	58.74	44.03	48.84	49.00	44.79	51.12	45.29	36.67	40.61
12	47.09	47.82	37.02	57.22	43.27	48.00	48.09	43.95	50.17	44.45	35.98
	750.97	744.51	663.50	640.34	640.99	610.00	588.61	574.13	563.72	545.53	537.24

Table 2

OPTION A - Consolidated Carlton/Wrenshall Public School District

Five Year General Fund Budget Projection Summary

Definitions	Actual 2024-2025	Budget 2025-2026	Projected 2026-2027	% Chg	Projected 2027-2028	% Chg	Projected 2028-2029	% Chg	Projected 2029-2030	% Chg	Projected 2030-2031	% Chg
Revenue	\$0	\$10,230,453	\$10,394,707	1.6%	\$10,273,945	-1.2%	\$10,129,067	-1.4%	\$10,048,694	-0.8%	\$10,036,823	-0.1%
Expenditures	\$0	\$11,182,590	\$9,289,723	-16.9%	\$9,583,001	3.1%	\$9,780,620	2.1%	\$10,079,129	3.1%	\$10,308,118	2.3%
Revenue Over (Under) Expenditures	\$0	(\$952,137)	\$1,104,984		\$690,944		\$348,447		(\$30,434)		(\$271,295)	
Fund Balance	\$1,554,635	\$602,498	\$1,707,482		\$2,398,426		\$2,746,873		\$2,716,439		\$2,445,143	
Assigned Fund Balance	\$544,158	\$575,521	\$630,839		\$660,725		\$672,778		\$662,642		\$638,529	
Unassigned Fund Balance	\$1,010,477	\$26,977	\$1,076,643		\$1,737,702		\$2,074,095		\$2,053,797		\$1,806,614	
Percent Unassigned	0.0%	0.2%	11.6%		18.1%		21.2%		20.4%		17.5%	
Unassigned Target Fund Balance %	0.0%	8.0%	8.0%		8.0%		8.0%		8.0%		8.0%	
Minimum Unassigned Fund Balance	\$0	\$894,607	\$743,178		\$766,640		\$782,450		\$806,330		\$824,649	
Fund Balance Over (Under) Target	\$1,010,477	(\$867,631)	\$333,465		\$971,061		\$1,291,645		\$1,247,466		\$981,965	

	Actual 2024-2025	Budget 2025-2026	Projected 2026-2027	% Chg	Projected 2027-2028	% Chg	Projected 2028-2029	% Chg	Projected 2029-2030	% Chg	Projected 2030-2031	% Chg
Basic Funding Formula	\$0	\$7,481	\$7,682	2.7%	\$7,878	2.6%	\$8,041	2.1%	\$8,217	2.2%	\$8,411	2.4%
Operating Referendum	\$0	\$0	\$360	0.0%	\$360	0.0%	\$360	0.0%	\$360	0.0%	\$360	0.0%
Local Optional Revenue	\$0	\$724	\$724	0.0%	\$724	0.0%	\$724	0.0%	\$724	0.0%	\$724	0.0%
Capital Projects Levy	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total Adj Pupil Units	697	666	643	-3.5%	629	-2.2%	618	-1.8%	596	-3.5%	585	-1.8%
Per Pupil Revenue	\$0	\$15,366	\$16,173	5.3%	\$16,344	1.1%	\$16,403	0.4%	\$16,856	2.8%	\$17,150	1.7%
Per Pupil Expenditures	\$0	\$16,796	\$14,454	-13.9%	\$15,245	5.5%	\$15,839	3.9%	\$16,907	6.7%	\$17,613	4.2%

Table 3

OPTION B - Consolidated Carlton/Wrenshall Public School District

Five Year General Fund Budget Projection Summary

Definitions	Actual 2024-2025	Budget 2025-2026	Projected 2026-2027	% Chg	Projected 2027-2028	% Chg	Projected 2028-2029	% Chg	Projected 2029-2030	% Chg	Projected 2030-2031	% Chg
Revenue	\$0	\$10,230,453	\$10,408,917	1.7%	\$10,309,533	-1.0%	\$10,175,266	-1.3%	\$10,085,448	-0.9%	\$10,056,476	-0.3%
Expenditures	\$0	\$11,182,590	\$9,443,723	-15.5%	\$9,583,001	1.5%	\$9,780,620	2.1%	\$10,079,129	3.1%	\$10,308,118	2.3%
Revenue Over (Under) Expenditures	\$0	(\$952,137)	\$965,194		\$726,532		\$394,646		\$6,319		(\$251,642)	
Fund Balance	\$1,554,635	\$602,498	\$1,567,692		\$2,294,224		\$2,688,870		\$2,695,190		\$2,443,548	
Assigned Fund Balance	\$544,158	\$575,521	\$631,128		\$661,740		\$674,735		\$665,345		\$641,633	
Unassigned Fund Balance	\$1,010,477	\$26,977	\$936,564		\$1,632,485		\$2,014,135		\$2,029,845		\$1,801,914	
Percent Unassigned	0.0%	0.2%	9.9%		17.0%		20.6%		20.1%		17.5%	
Unassigned Target Fund Balance %	0.0%	8.0%	8.0%		8.0%		8.0%		8.0%		8.0%	
Minimum Unassigned Fund Balance	\$0	\$894,607	\$755,498		\$766,640		\$782,450		\$806,330		\$824,649	
Fund Balance Over (Under) Target	\$1,010,477	(\$867,631)	\$181,066		\$865,845		\$1,231,685		\$1,223,514		\$977,265	

	Actual 2024-2025	Budget 2025-2026	Projected 2026-2027	% Chg	Projected 2027-2028	% Chg	Projected 2028-2029	% Chg	Projected 2029-2030	% Chg	Projected 2030-2031	% Chg
Basic Funding Formula	\$0	\$7,481	\$7,705	3.0%	\$7,936	3.0%	\$8,117	2.3%	\$8,279	2.0%	\$8,445	2.0%
Operating Referendum	\$0	\$0	\$360	0.0%	\$360	0.0%	\$360	0.0%	\$360	0.0%	\$360	0.0%
Local Optional Revenue	\$0	\$724	\$724	0.0%	\$724	0.0%	\$724	0.0%	\$724	0.0%	\$724	0.0%
Capital Projects Levy	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total Adj Pupil Units	697	666	643	-3.5%	629	-2.2%	618	-1.8%	596	-3.5%	585	-1.8%
Per Pupil Revenue	\$0	\$15,366	\$16,195	5.4%	\$16,400	1.3%	\$16,478	0.5%	\$16,918	2.7%	\$17,183	1.6%
Per Pupil Expenditures	\$0	\$16,796	\$14,694	-12.5%	\$15,245	3.7%	\$15,839	3.9%	\$16,907	6.7%	\$17,613	4.2%

Table 4

OPTION C - Consolidated Carlton/Wrenshall Public School District

Five Year General Fund Budget Projection Summary

Definitions	Actual 2024-2025	Budget 2025-2026	Projected 2026-2027	% Chg	Projected 2027-2028	% Chg	Projected 2028-2029	% Chg	Projected 2029-2030	% Chg	Projected 2030-2031	% Chg
Revenue	\$0	\$10,230,453	\$10,408,917	1.7%	\$10,309,533	-1.0%	\$10,175,266	-1.3%	\$10,085,448	-0.9%	\$10,056,476	-0.3%
Expenditures	\$0	\$11,182,590	\$9,646,723	-13.7%	\$9,940,001	3.0%	\$10,137,620	2.0%	\$10,436,129	2.9%	\$10,665,118	2.2%
Revenue Over (Under) Expenditures	\$0	(\$952,137)	\$762,194		\$369,532		\$37,646		(\$350,681)		(\$608,642)	
Fund Balance	\$1,554,635	\$602,498	\$1,364,692		\$1,734,224		\$1,771,870		\$1,421,190		\$812,548	
Assigned Fund Balance	\$544,158	\$575,521	\$631,128		\$661,740		\$674,735		\$665,345		\$641,633	
Unassigned Fund Balance	\$1,010,477	\$26,977	\$733,564		\$1,072,485		\$1,097,135		\$755,845		\$170,914	
Percent Unassigned	0.0%	0.2%	7.6%		10.8%		10.8%		7.2%		1.6%	
Unassigned Target Fund Balance %	0.0%	8.0%	8.0%		8.0%		8.0%		8.0%		8.0%	
Minimum Unassigned Fund Balance	\$0	\$894,607	\$771,738		\$795,200		\$811,010		\$834,890		\$853,209	
Fund Balance Over (Under) Target	\$1,010,477	(\$867,631)	(\$38,174)		\$277,285		\$286,125		(\$79,046)		(\$682,295)	

	Actual 2024-2025	Budget 2025-2026	Projected 2026-2027	% Chg	Projected 2027-2028	% Chg	Projected 2028-2029	% Chg	Projected 2029-2030	% Chg	Projected 2030-2031	% Chg
Basic Funding Formula	\$0	\$7,481	\$7,705	3.0%	\$7,936	3.0%	\$8,117	2.3%	\$8,279	2.0%	\$8,445	2.0%
Operating Referendum	\$0	\$0	\$360	0.0%	\$360	0.0%	\$360	0.0%	\$360	0.0%	\$360	0.0%
Local Optional Revenue	\$0	\$724	\$724	0.0%	\$724	0.0%	\$724	0.0%	\$724	0.0%	\$724	0.0%
Capital Projects Levy	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total Adj Pupil Units	697	666	643	-3.5%	629	-2.2%	618	-1.8%	596	-3.5%	585	-1.8%
Per Pupil Revenue	\$0	\$15,366	\$16,195	5.4%	\$16,400	1.3%	\$16,478	0.5%	\$16,918	2.7%	\$17,183	1.6%
Per Pupil Expenditures	\$0	\$16,796	\$15,009	-10.6%	\$15,812	5.3%	\$16,417	3.8%	\$17,506	6.6%	\$18,223	4.1%

Table 5

Carlton Public School District
Five Year General Fund Budget Projection Summary

Definitions	Actual 2024-2025	Budget 2025-2026	Projected 2026-2027	% Chg	Projected 2027-2028	% Chg	Projected 2028-2029	% Chg	Projected 2029-2030	% Chg	Projected 2030-2031	% Chg
Revenue	\$5,776,060	\$4,913,776	\$4,731,084	-3.7%	\$4,565,484	-3.5%	\$4,368,696	-4.3%	\$4,326,570	-1.0%	\$4,227,190	-2.3%
Expenditures	\$5,865,384	\$5,691,394	\$5,535,124	-2.7%	\$5,512,937	-0.4%	\$5,639,017	2.3%	\$5,767,989	2.3%	\$5,900,985	2.3%
Revenue Over (Under) Expenditures	(\$89,323)	(\$777,618)	(\$804,040)		(\$947,452)		(\$1,270,321)		(\$1,441,420)		(\$1,673,796)	
Fund Balance	\$1,134,832	\$357,214	(\$446,826)		(\$1,394,278)		(\$2,664,599)		(\$4,106,018)		(\$5,779,814)	
Assigned Fund Balance	\$360,540	\$380,358	\$402,645		\$409,324		\$402,027		\$390,619		\$366,737	
Unassigned Fund Balance	\$774,293	(\$23,144)	(\$849,471)		(\$1,803,602)		(\$3,066,626)		(\$4,496,637)		(\$6,146,551)	
Percent Unassigned	13.2%	-0.4%	-15.3%		-32.7%		-54.4%		-78.0%		-104.2%	
Unassigned Target Fund Balance %	8.0%	8.0%	8.0%		8.0%		8.0%		8.0%		8.0%	
Minimum Unassigned Fund Balance	\$469,231	\$455,312	\$442,810		\$441,035		\$451,121		\$461,439		\$472,079	
Fund Balance Over (Under) Target	\$305,062	(\$478,455)	(\$1,292,281)		(\$2,244,637)		(\$3,517,747)		(\$4,958,076)		(\$6,618,630)	

	Actual 2024-2025	Budget 2025-2026	Projected 2026-2027	% Chg	Projected 2027-2028	% Chg	Projected 2028-2029	% Chg	Projected 2029-2030	% Chg	Projected 2030-2031	% Chg
Basic Funding Formula	\$7,281	\$7,481	\$7,705	3.0%	\$7,936	3.0%	\$8,117	2.3%	\$8,279	2.0%	\$8,445	2.0%
Operating Referendum	\$813	\$813	\$813	0.0%	\$813	0.0%	\$813	0.0%	\$813	0.0%	\$813	0.0%
Local Optional Revenue	\$724	\$724	\$724	0.0%	\$724	0.0%	\$724	0.0%	\$724	0.0%	\$724	0.0%
Capital Projects Levy	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total Adj Pupil Units	327	283	257	-9.4%	233	-9.3%	210	-9.6%	207	-1.7%	192	-7.0%
Per Pupil Revenue	\$17,639	\$17,351	\$18,435	6.3%	\$19,615	6.4%	\$20,760	5.8%	\$20,915	0.7%	\$21,982	5.1%
Per Pupil Expenditures	\$17,912	\$20,097	\$21,568	7.3%	\$23,686	9.8%	\$26,796	13.1%	\$27,884	4.1%	\$30,686	10.1%

Table 6

Wrenshall Public School District
Five Year General Fund Budget Projection Summary

Definitions	Actual 2024-2025	Budget 2025-2026	Projected 2026-2027	% Chg	Projected 2027-2028	% Chg	Projected 2028-2029	% Chg	Projected 2029-2030	% Chg	Projected 2030-2031	% Chg
Revenue	\$5,650,075	\$5,316,677	\$5,438,516	2.3%	\$5,455,044	0.3%	\$5,496,537	0.8%	\$5,504,543	0.1%	\$5,551,204	0.8%
Expenditures	\$5,701,392	\$5,491,196	\$5,505,033	0.3%	\$5,489,842	-0.3%	\$5,606,915	2.1%	\$5,732,879	2.2%	\$5,862,399	2.3%
Revenue Over (Under) Expenditures	(\$51,317)	(\$174,519)	(\$66,517)		(\$34,798)		(\$110,378)		(\$228,336)		(\$311,196)	
Fund Balance	\$419,801	\$245,282	\$178,766		\$143,968		\$33,590		(\$194,746)		(\$505,942)	
Assigned Fund Balance	\$183,617	\$188,811	\$201,345		\$202,471		\$201,915		\$196,998		\$190,079	
Unassigned Fund Balance	\$236,185	\$56,471	(\$22,579)		(\$58,503)		(\$168,325)		(\$391,744)		(\$696,022)	
Percent Unassigned	4.1%	1.0%	-0.4%		-1.1%		-3.0%		-6.8%		-11.9%	
Unassigned Target Fund Balance %	8.0%	8.0%	8.0%		8.0%		8.0%		8.0%		8.0%	
Minimum Unassigned Fund Balance	\$456,111	\$439,296	\$440,403		\$439,187		\$448,553		\$458,630		\$468,992	
Fund Balance Over (Under) Target	(\$219,927)	(\$382,825)	(\$462,982)		(\$497,690)		(\$616,878)		(\$850,374)		(\$1,165,013)	

	Actual 2024-2025	Budget 2025-2026	Projected 2026-2027	% Chg	Projected 2027-2028	% Chg	Projected 2028-2029	% Chg	Projected 2029-2030	% Chg	Projected 2030-2031	% Chg
Basic Funding Formula	\$7,281	\$7,481	\$7,705	3.0%	\$7,936	3.0%	\$8,117	2.3%	\$8,279	2.0%	\$8,445	2.0%
Operating Referendum	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Local Optional Revenue	\$724	\$724	\$724	0.0%	\$724	0.0%	\$724	0.0%	\$724	0.0%	\$724	0.0%
Capital Projects Levy	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total Adj Pupil Units	370	357	350	-1.8%	343	-2.2%	342	-0.2%	335	-1.9%	335	-0.1%
Per Pupil Revenue	\$15,277	\$14,901	\$15,517	4.1%	\$15,919	2.6%	\$16,076	1.0%	\$16,419	2.1%	\$16,571	0.9%
Per Pupil Expenditures	\$15,415	\$15,390	\$15,707	2.1%	\$16,021	2.0%	\$16,399	2.4%	\$17,100	4.3%	\$17,500	2.3%

PRELIMINARY INFORMATION - FOR DISCUSSION ONLY

Carlton-Wrenshall Public Schools, ISD 100

January 23, 2026

Estimated Tax Impact of Potential Separation/Severance Levy

	Separation/Severance Levy		
Total Package Amount	\$200,000	\$400,000	\$600,000
Number of Years of Levy	5	5	5
Annual Levy	\$40,000	\$80,000	\$120,000

Type of Property	Estimated Market Value	Estimated Annual Tax Impact Taxes Payable in 2027*		
Residential Homestead	\$100,000	\$2	\$3	\$5
	150,000	3	6	9
	200,000	4	8	12
	250,000	5	11	16
	300,000	7	14	20
	350,000	8	16	24
	400,000	9	19	28
	450,000	11	22	32
	500,000	12	24	36
600,000	15	30	46	
Commercial/ Industrial	\$100,000	4	7	11
	250,000	10	21	31
	500,000	22	45	67
	1,000,000	47	93	140
Agricultural Homestead** (average value per acre of land & buildings)	\$1,000	\$0.01	\$0.02	\$0.04
	2,000	0.02	0.05	0.07
	3,000	0.04	0.07	0.11
	4,000	0.05	0.10	0.15
Agricultural Non-Homestead** (average value per acre of land & buildings)	\$1,000	\$0.02	\$0.05	\$0.07
	2,000	0.05	0.10	0.15
	3,000	0.07	0.15	0.22
	4,000	0.10	0.19	0.29

* The amounts in the table are based on school district taxes for the proposed separation levy only, and do not include tax levies for other purposes. Tax increases shown above are gross increases, not including the impact of the state Homestead Credit Refund ("Circuit Breaker") program. Many owners of homestead property will qualify for a refund, based on their income and total property taxes. This may change the net tax for many property owners.

** Average value per acre is the total estimated market value of all land & buildings divided by total acres. If the property includes a home, then the tax impact on the house, garage, and one acre of land will be calculated in addition to the taxes per acre, on the same basis as a residential home or non-homestead property. If the same property owner owns more than \$3.8 million of agricultural homestead land and buildings, a portion of the property will be taxed at the higher non-homestead rate.

**Carlton School District #93
2025-2026 Enrollment**

Grade/Month	Aug.	Sept. 10	Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June
ECSE/ECFE	NA	3	4	4	4	2	7				
School Readiness	NA	33	34	34	34	34	33				
EC/SR Total		36	38	38	38	36	40				
K	16	16	16	17	17	16	17				
1	24	25	24	24	24	23	23				
2	20	17	18	19	18	18	18				
3	14	12	12	13	13	14	14				
4	29	28	29	29	28	28	28				
5	32	33	33	33	32	33	33				
6	23	22	22	22	21	21	21				
Elem. Total	158	153	154	157	153	153	154				
7	12	9	10	11	10	9	10				
8	20	19	18	17	17	17	17				
9	10	8	9	11	10	10	11				
10	26	25	24	25	24	24	25				
11	22	22	21	21	21	21	21				
12	21	21	20	20	20	20	20				
Sec. Total	111	104	102	105	102	101	104				
District Total	269	257	256	262	255	254	258				

Carlton Independent School District #93

School Meals Policy #534

Adopted: 2017

Revised: 2025

Board Adopted: February 23, 2026

534 SCHOOL MEALS POLICY

I. PURPOSE

The purpose of this policy is to ensure that students receive healthy and nutritious meals through the school district's nutrition program and that school district employees, families, and students have a shared understanding of expectations regarding meal charges. The policy of the school district is to provide meals to students in a respectful manner and to maintain the dignity of students by prohibiting lunch shaming or otherwise ostracizing the student. The policy seeks to allow students to receive the nutrition they need to stay focused during the school day and minimize identification of students with insufficient funds to pay for a la carte items or second meals as well as to maintain the financial integrity of the school nutrition program.

II. PAYMENT OF MEALS

- A. All meal purchases are to be prepaid before meal service begins.
 - 1. If the school district receives school lunch aid under Minnesota Statutes section 124D.111, it must make lunch available without charge to all participating students who qualify for free or reduced-price meals regardless of account balance.
 - 2. A student with an outstanding meal charge debt will be allowed to purchase a meal if the student pays for the meal when it is received.
 - 3. A student who has been determined to be eligible for free and reduced-price lunch always must be served a reimbursable meal even if the student has an outstanding debt.
 - 4. Once a meal has been placed on a student's tray or otherwise served to a student, the meal may not be subsequently withdrawn from the student by the cashier or other school official, whether or not the student has an outstanding meal balance.
 - 5. If a parent or guardian chooses to send in one payment that is to be divided between sibling accounts, the parent or guardian must specify how the funds are to be distributed to the students' accounts. Funds may not be transferred between sibling accounts unless written permission is received from the parent or guardian.

B. Free School Meals Program

1. The free school meals program is created within the Minnesota Department of Education
2. Each school participates in the United States Department of Agriculture National School Lunch program and has an Identified Student Percentage below the federal percentage determined for all meals to be reimbursed at the free rate via the Community Eligibility Provision must participate in the free school meals program.
3. Each school that participates in the United States Department of Agriculture National School Lunch program and has an Identified Student Percentage at or above the federal percentage determined for all meals to be reimbursed at the free rate must participate in the federal Community Eligibility Provision in order to participate in the free school meals program.
4. Each school that participates in the free school meals program must:
 - a. Participate in the United States Department of Agriculture School Breakfast Program and the United States Department of Agriculture National School Lunch Program; and Provide to all students at no cost up to two (2) federally reimbursable meals per school day, with a maximum of one (1) free breakfast and one (1) free lunch.
 - b. Provide to all students at no cost up to two (2) federally reimbursable meals per school day, with a maximum of one (1) free breakfast and (1) free lunch.
 - c. A student who has been determined eligible for free and reduced-price meals must always be served a reimbursable meal even if the student has an outstanding debt.

C. Once a meal has been placed on a student's tray or otherwise served to a student, the meal may not be subsequently withdrawn from the student by the cashier or other school official, whether or not the student has an outstanding meals balance.

D. When a student has a negative account balance, the student will not be allowed to charge a snack item.

E. If a parent or guardian chooses to send in one payment that is to be divided between sibling accounts, the parent or guardian must specify how the funds are to be distributed to the students' accounts. Funds may not be transferred between sibling accounts unless written permission is received from the parent or guardian.

F. A student may purchase a second breakfast at the nonprogram price if the student has already selected a reimbursable breakfast.

G. A student may purchase a second lunch at the nonprogram price if the student has already selected a reimbursable lunch.

III. LOW OR NEGATIVE ACCOUNT BALANCES – NOTIFICATION

A. The school district will make reasonable efforts to notify families when meal account balances are low or fall below zero.

- B. Families will be notified of an outstanding negative balance once the negative balance reaches \$10.00. Families will be notified by the Food Service Director by mail, email, and phone.
- C. Reminders for payment of outstanding student meal balances will not demean or stigmatize any student participating in the school lunch program, including, but not limited to, dumping meals, withdrawing a meal that has been served, announcing or listing students' names publicly, providing alternative meals not specifically related to dietary needs; providing non-reimbursable meals; or affixing stickers, stamps, or pins.

IV. UNPAID MEAL CHARGES

- A. The school district will make reasonable efforts to communicate with families to resolve the matter of unpaid charges. Where appropriate, families may be encouraged to apply for free or reduced-price meals for their children.
- B. The school district will make reasonable efforts to collect unpaid meal charges classified as delinquent debt. Unpaid meal charges are designated as delinquent debt when payment is overdue, the debt is considered collectable, and efforts are being made to collect it.
- C. Negative balances of more than \$10.00 not paid prior to the end of the school year, will be turned over to the superintendent or superintendent's designee for collection. In some instances, the school district does use a collection agency to collect unpaid school meal debts after reasonable efforts first have been made by the school district to collect the debt. Collection options may include, but are not limited to, use of collection agencies, claims in the conciliation court, or any other legal method permitted by law.
- D. The school district may not enlist the assistance of non-school district employees, such as volunteers, to engage in debt collection efforts.
- E. The school district will not impose any other restriction prohibited under Minnesota Statutes, section 123B.37 due to unpaid student meal balances. The school district will not limit a student's participation in any school activities, graduation ceremonies, field trips, athletics, activity clubs, or other extracurricular activities or access to materials, technology, or other items provided to students due to an unpaid student meal balance.

V. COMMUNICATION OF POLICY

- A. This policy and any pertinent supporting information shall be provided in writing (i.e., mail, email, back-to-school packet, student handbook, etc.) to:
 - 1. all households at or before the start of each school year;
 - 2. students and families who transfer into the school district, at the time of enrollment; and
 - 3. all school district personnel who are responsible for enforcing this policy.
- B. The school district will post this policy on the school district's website, or the website of the organization where the meal is served, in addition to providing the required written notification described above.

- C. If the school district contracts with a third party for its meal services, it will provide the vendor with its school meals policy. The school district will ensure that any third-party provider with whom the school district enters into either an original or modified contract after July 1, 2021, adheres to the school district's school meals policy.

Legal References: Minn. Stat. § 123B.37 (Prohibited Fees)
Minn. Stat. § 124D.111 (School Meals Policies; Lunch Aid; Food Service Accounting)
42 U.S.C. § 1751 *et seq.* (Healthy and Hunger-Free Kids Act)
7 C.F.R. § 210 *et seq.* (School Lunch Program Regulations)
7 C.F.R. § 220.8 (School Breakfast Program Regulations)

Cross References: None

Resources: USDA Policy Memorandum SP 46-2016, [Unpaid Meal Charges: Local Meal Charge Policies](#) (2016) (accessed 10/29/25)
USDA Policy Memorandum SP 47-2016, [Unpaid Meal Charges: Clarification on Collection of Delinquent Meal Payments](#) (2016) (accessed 10/29/25)
USDA Policy Memorandum SP 23-2017, [Unpaid Meal Charges: Guidance and Q&As](#) (2017) (accessed 10/29/25)

Carlton Independent School District #93

Local Wellness Policy #533

Adopted: 2003

Reviewed: February 23, 2026

I. PURPOSE

The purpose of this policy is to set forth methods that promote student wellness, prevent and reduce childhood obesity, and assure that school meals and other food and beverages sold and otherwise made available on the school campus during the school day are consistent with applicable minimum local, state, and federal standards.

II. GENERAL STATEMENT OF POLICY

- A. The school board recognizes that nutrition promotion and education, physical activity, and other school-based activities that promote student wellness are essential components of the educational process and that good health fosters student attendance and learning.
- B. The school environment should promote students' health, well-being, and ability to learn by encouraging healthy eating and physical activity.
- C. The school district encourages the involvement of parents, students, representatives of the school food authority, teachers, school health professionals, the school board, school administrators, and the general public in the development, implementation, and periodic review and update of the school district's wellness policy.
- D. Children need access to healthy foods and opportunities to be physically active in order to grow, learn, and thrive.
- E. All students in grades K-12 will have opportunities, support, and encouragement to be physically active on a regular basis.
- F. Qualified food service personnel will provide students with access to a variety of affordable, nutritious, and appealing foods that meet the health and nutrition needs of students; try to accommodate the religious, ethnic, and cultural diversity of the student body in meal planning; and will provide clean, safe, and pleasant settings and adequate time for students to eat.

III. WELLNESS GOALS

A. Nutrition Promotion and Education

- 1. The school district will encourage and support healthy eating by students and engage in nutrition promotion that is:
 - a. offered as part of a comprehensive program designed to provide students with the knowledge and skills necessary to promote and protect their health;
 - b. part of health education classes, as well as classroom instruction in subjects such as math, science, language arts, social sciences, and elective subjects, where appropriate; and
 - c. enjoyable, developmentally appropriate, culturally relevant, and includes participatory activities, such as contests, promotions, taste testing, and field trips.

2. The school district will encourage all students to make age appropriate, healthy selections of foods and beverages, including those sold individually outside the reimbursable school meal programs, such as through a la carte/snack lines, vending machines, fundraising events, concession stands, and student stores.

B. Physical Activity

1. Students need opportunities for physical activity and to fully embrace regular physical activity as a personal behavior. Toward that end, health and physical education will reinforce the knowledge and self-management skills needed to maintain a healthy lifestyle and reduce sedentary activities, such as watching television;
2. Opportunities for physical activity will be incorporated into other subject lessons, where appropriate; and
3. Classroom teachers will provide short physical activity breaks between lessons or classes, as appropriate.

C. Communications with Parents

1. The school district recognizes that parents and guardians have a primary role in promoting their children's health and well-being.
2. The school district will support parents' efforts to provide a healthy diet and daily physical activity for their children.
3. The school district encourages parents to pack health lunches and snacks, and refrain from including beverages and foods without nutritional value.
4. The school district will provide information about physical education and other school-based physical activity opportunities and will support parents' efforts to provide their children with opportunities to be physically active outside of school.

IV. STANDARDS AND NUTRITION GUIDELINES

A. School Meals

1. The school district will provide healthy and safe school meal programs that comply with all applicable federal, state, and local laws, rules, and regulations.
2. Food service personnel will provide students with access to a variety of affordable, nutritious, and appealing foods that meet the health and nutrition needs of students.
3. Food service personnel will try to accommodate the religious, ethnic, and cultural diversity of the student body in meal planning.
4. Food service personnel will provide clean, safe, and pleasant settings and adequate time for students to eat.
5. Food service personnel will take every measure to ensure that student access to foods and beverages meets or exceeds all applicable federal, state, and local laws, rules, and regulations and that reimbursable school meals meet USDA nutrition standards.
6. Food service personnel shall adhere to all applicable federal, state, and local food safety and security guidelines.

7. The school district will make every effort to eliminate any social stigma attached to, and prevent the overt identification of, students who are eligible for free and reduced-price school meals.
8. The school district will provide students access to hand washing or hand sanitizing before they eat meals or snacks.
9. The school district will make every effort to provide students with sufficient time to eat after sitting down for school meals and will schedule meal periods at appropriate times during the school day.
10. The school district will discourage tutoring, club or organizational meetings or activities during mealtime unless arrangements are made allowing students to eat during such activities.

B. School Food Service Program/Personnel

1. The school district shall designate an appropriate person to be responsible for the school district's food service program, whose duties shall include the creation of nutrition guidelines and procedures for the selection of foods and beverages made available on campus to ensure food and beverage choices are consistent with current USDA guidelines.
2. As part of the school district's responsibility to operate a food service program, the school district will provide continuing professional development for all food service personnel in schools.

C. Competitive Foods and Beverages

1. All foods and beverages sold on school grounds to students, outside of reimbursable meals, are considered "competitive foods." Competitive foods include items sold a la carte in the cafeteria, from vending machines, school stores, and for in-school fundraisers.
2. All competitive foods will meet the USDA Smart Snacks in School (Smart Snacks) nutrition standards and any applicable state nutrition standards, at a minimum. Smart Snacks aim to improve student health and well-being, increase consumption of healthful foods during the school day, and create an environment that reinforces the development of healthy eating habits.
3. Before and Aftercare (child care) programs must also comply with the school district's nutrition standards unless they are reimbursable under USDA school meals program, in which case they must comply with all applicable USDA standards.

D. Other Foods and Beverages Made Available to Students

1. Student wellness will be a consideration for all foods offered, but not sold, to students on school campus, including those foods provided through:
 - a. Celebrations and parties. The school district will provide a list of healthy party ideas to parents and teachers, including non-food celebration ideas.
 - b. Classroom snacks brought by parents. The school district will provide parents a list of suggested foods and beverages that meet Smart Snacks nutrition standards.

2. Rewards and incentives. Schools will not use foods or beverages as rewards for academic performance or good behavior (unless this practice is allowed by a student's individual education plan or behavior intervention plan) and will not withhold food or beverages as punishment.
3. Fundraising. The school district will make available to parents and teachers a list of suggested healthy fundraising ideas.

E. Food and Beverage Marketing in Schools

1. School-based marketing will be consistent with nutrition education and healthy meal promotion.
2. Schools will restrict food and beverages marketing to the promotion of only those foods and beverages that meet the Smart Snacks nutrition standards.

V. WELLNESS LEADERSHIP AND COMMUNITY INVOLVEMENT

A. Wellness Coordinator

1. The superintendent will designate the School District Nurse to oversee the school district's wellness-related activities (Wellness Coordinator). The Wellness Coordinator will ensure that each school implements the policy.
2. The Principal(s) of each school, will ensure compliance within school personnel and will report to the Wellness Coordinator regarding compliance matters upon request.

B. Public Involvement

1. The School Nurse/Wellness Coordinator will permit parents, students, representatives of the school food authority, teachers of physical education, school health professionals, the school board, school administrators, and the general public to participate in the development, implementation, and periodic review and update of the wellness policy.
2. The School Nurse/Wellness Coordinator will hold meetings, from time to time, for the purpose of discussing the development, implementation, compliance, and annual review and update of the wellness policy. All meeting dates and times will be posted on the school district's website and will be open to the public.

VI. POLICY IMPLEMENTATION AND MONITORING

A. Implementation and Publication

1. After annual review and approval by the school board, the wellness policy will be implemented throughout the school district.
2. The school district will post its wellness policy on its website, to the extent it maintains a website.

B. Annual Reporting

The School Nurse/Wellness Coordinator will annually inform the public about the content and implementation of the wellness policy and make the policy and any updates to the policy available to the public.

C. Triennial Assessment

1. At least once every three years, the school district will evaluate compliance with

the wellness policy to assess the implementation of the policy and create a report that includes the following information:

- a. the extent to which schools under the jurisdiction of the school district follow the wellness policy;
 - b. the extent to which the school district's wellness policy compares to model local wellness policies; and
 - c. a description of the progress made in attaining the goals of the school district's wellness policy.
2. **The School Nurse/Wellness Coordinator** will be responsible for conducting the triennial assessment.
 3. The triennial assessment report shall be posted on the school district's website or otherwise made available to the public.

D. Recordkeeping

The school district will retain records to document compliance with the requirements of the wellness policy. The records to be retained include, but are not limited to:

1. The school district's written wellness policy.
2. Documentation demonstrating compliance with community involvement requirements, including requirements to make the local school wellness policy and triennial assessments available to the public.
3. Documentation of the triennial assessment of the local school wellness policy for each school under the school district's jurisdiction efforts to review and update the wellness policy (including an indication of who is involved in the update and methods the school district uses to make stakeholders aware of their ability to participate on the Wellness Committee).

Legal References: Minn. Stat. § 121A.215 (Local School District Wellness Policy; Website) 42
U.S.C. § 1751 *et seq.* (Healthy and Hunger-Free Kids Act)
42 U.S.C. § 1758b (Local School Wellness Policy)
42 U.S.C. § 1771 *et seq.* (Child Nutrition Act)
7 U.S.C. § 5341 (Establishment of Dietary Guidelines)
7 C.F.R. § 210.10 (School Lunch Program Regulations)
7 C.F.R. § 220.8 (School Breakfast Program Regulations)

Local Resources: Minnesota Department of Education, www.education.state.mn.us
Minnesota Department of Health, www.health.state.mn.us
County Health Departments
Action for Healthy Kids Minnesota, www.actionforhealthykids.org
United States Department of Agriculture, www.fns.usda.gov