

Truth in Taxation Public Hearing  
Monday, December 8, 2025 6:00 p.m.

Wrenshall School Music Room  
207 Pioneer Drive  
Wrenshall, MN 55797

Eric Ankrum: Present

Jon Beck: Present

Mary Carlson: Present

Ben Johnson: Present

Ashley Laveau: Present

Erin Riley: Absent

Present: 5, Absent: 1.

1. Call to Order
2. District Property Tax Levy Presentation
3. Public Comment Regarding Proposed District Property Tax Levy
4. Adjournment

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Tax Levy**
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**ISD #100 Wrenshall**

# **Truth In Taxation**

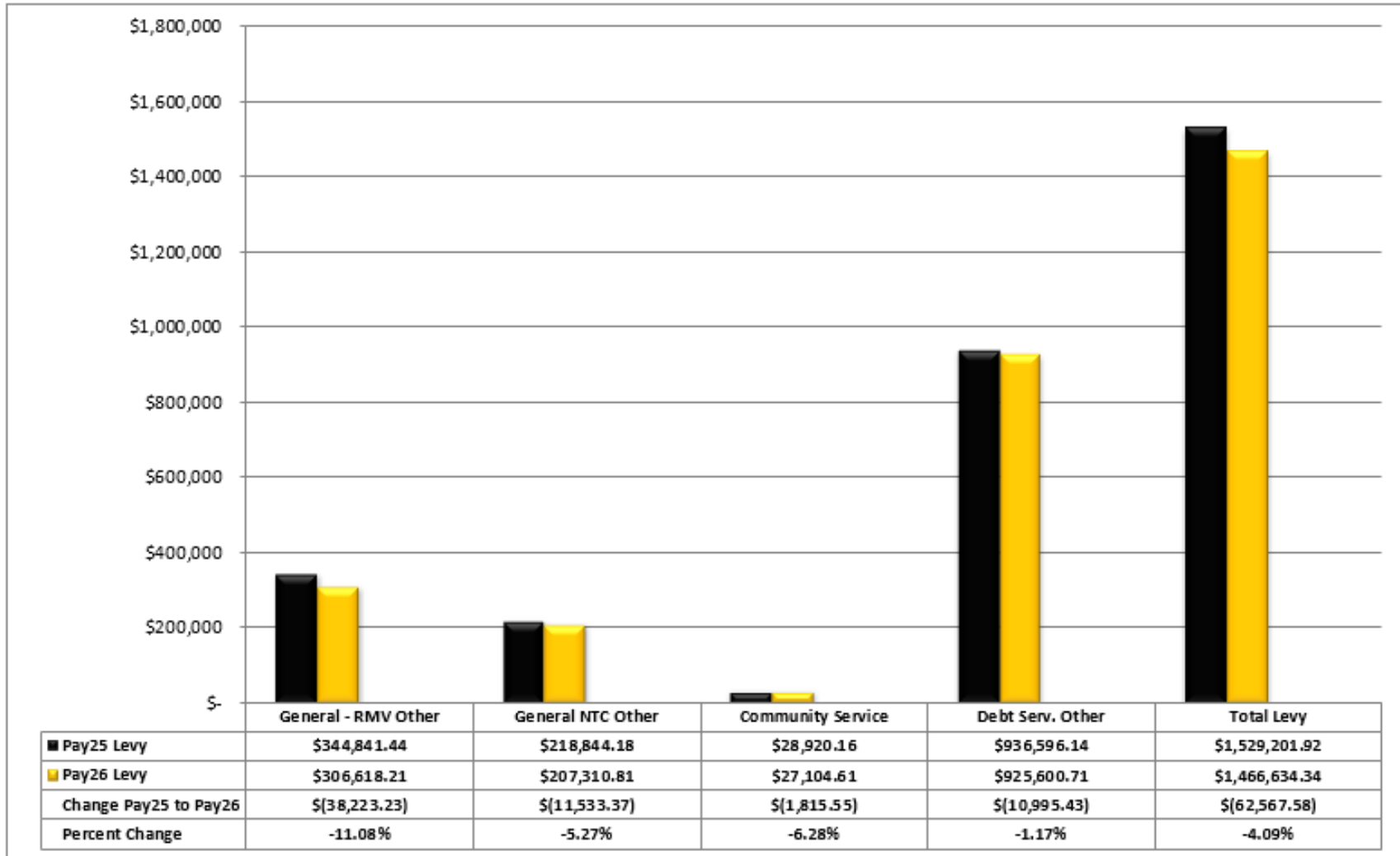
Payable 2026 Levy and Fiscal Year 2026 Budget

December 8, 2025

# Wrenshall

ISD #100

## Levy Comparison by Levy Category



# Levy Categories

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**General Fund – RMV Other** – Local Optional Revenue and Referendum Equity Revenue allocated to taxpayers based on a property's RMV.

**General Fund – NTC Other** – All other General Fund levies, allocated to taxpayers based on a property's net tax capacity.

**Community Service** - Community Education and ECFE levies

**Debt Service – Other** – Amount levied to pay principal and interest on outstanding debt.

<b>Fund Levy Category</b>	<b>Actual Levy Payable in 2025</b>	<b>Proposed Levy Payable in 2026</b>	<b>\$ Change</b>	<b>% Change</b>
<b>General Fund - RMV Other</b>				
Local Optional Revenue	268,169.60	253,689.60	(14,480.00)	
Equity	61,805.87	58,481.76	(3,324.11)	
Prior Year Adjustments and Other	14,865.97	(5,553.15)	(20,419.12)	
<b>Total General Fund - RMV Other</b>	<b>344,841.44</b>	<b>306,618.21</b>	<b>(38,223.23)</b>	<b>-11.1%</b>
<b>General Fund - NTC Other</b>				
Operating Capital	58,542.41	62,399.25	3,856.84	
Q-Comp	31,597.93	30,631.51	(966.42)	
Reemployment	11,826.30	9,675.32	(2,150.98)	
Safe Schools	13,334.40	12,614.40	(720.00)	
Career Tech	32,307.80	32,307.80	-	
LTFM	67,382.52	62,122.44	(5,260.08)	
Lease	-	2,663.60	2,663.60	
Other	6,873.39	6,873.40	0.01	
Prior Year Adjustments	(3,020.57)	(11,976.90)	(8,956.33)	
<b>Total General Fund - NTC Other</b>	<b>218,844.18</b>	<b>207,310.82</b>	<b>(11,533.36)</b>	<b>-5.3%</b>
<b>Community Service</b>				
Community Education	17,102.80	17,102.80	-	
ECFE	11,657.75	10,977.00	(680.75)	
Home Visting	164.29	195.00	30.71	
Prior Year Adjustments	(4.68)	(1,170.19)	(1,165.51)	
<b>Total Community Service</b>	<b>28,920.16</b>	<b>27,104.61</b>	<b>(1,815.55)</b>	<b>-6.3%</b>
<b>Debt Service - Other</b>				
Non Voter Approved	975,702.21	986,970.64	11,268.43	
Reduction for Debt Excess	(39,914.04)	(61,951.82)	(22,037.78)	
Prior Year Adjustments	807.97	581.89	(226.08)	
<b>Total Debt Service</b>	<b>936,596.14</b>	<b>925,600.71</b>	<b>(10,995.43)</b>	<b>-1.2%</b>
<b>Total Levy All Funds</b>	<b>1,529,201.92</b>	<b>1,466,634.35</b>	<b>(62,567.57)</b>	<b>-4.1%</b>

# Long-Term Debt

	Principal Balance 6/30/2024	Principal Paid	Interest Paid	Principal Balance 6/30/2025
\$9,240,000 G.O. Facilities Maintenance Bonds, Series 2020A	8,305,000.00	410,000.00	230,747.50	7,895,000.00
\$965,000 G.O. Facilities Maintenance Bonds, Series 2021A	845,000.00	60,000.00	13,473.00	785,000.00
\$3,670,000 G.O. Facilities Maintenance Bonds, Series 2021B	3,405,000.00	150,000.00	74,550.00	3,255,000.00
	<u>12,555,000.00</u>	<u>620,000.00</u>	<u>318,770.50</u>	<u>11,935,000.00</u>

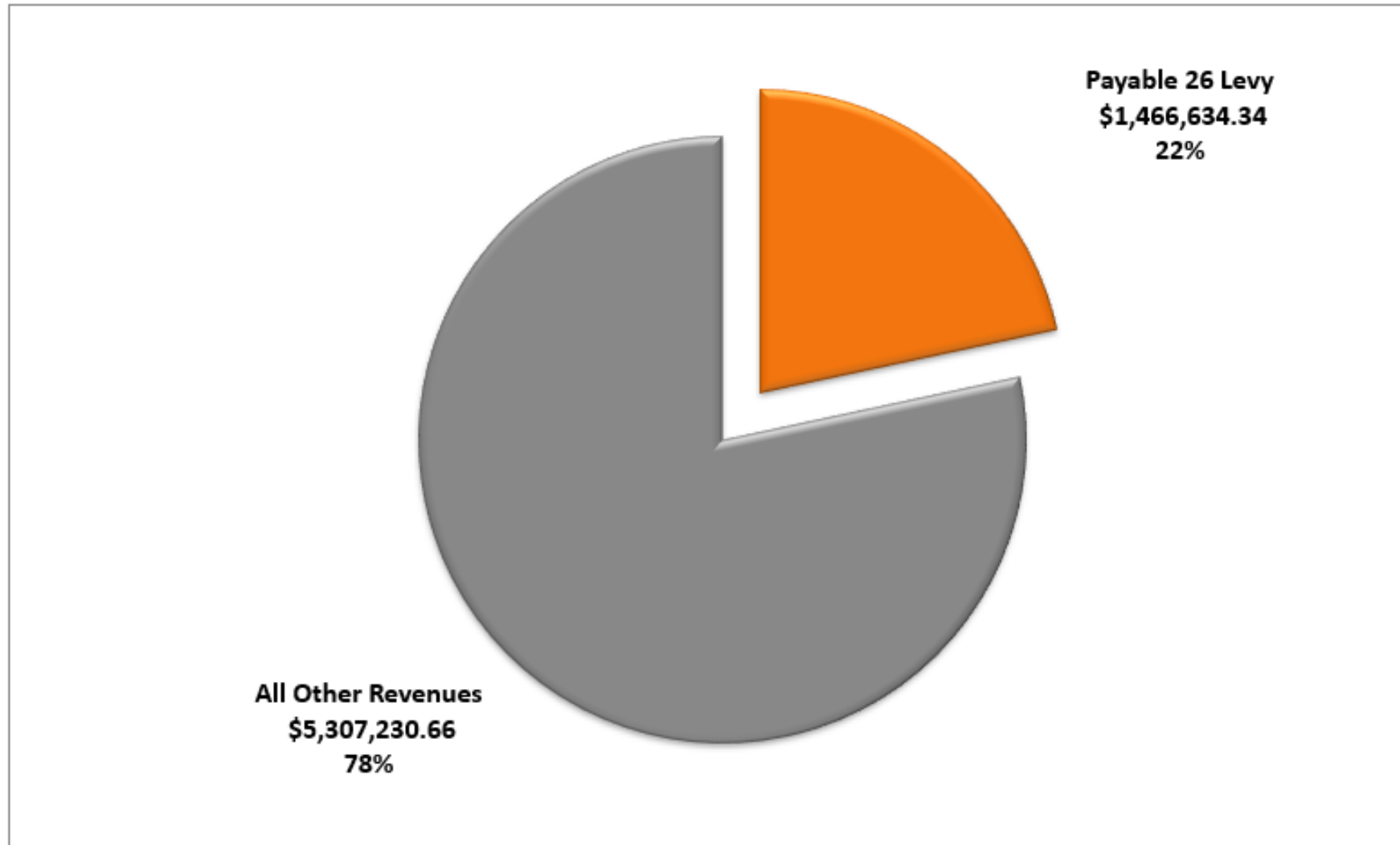
Annual principal and interest payments required:

	Principal	Interest	Total
2026	645,000.00	297,210.00	942,210.00
2027	670,000.00	274,750.00	944,750.00
2028	690,000.00	251,340.00	941,340.00
2029	725,000.00	227,180.00	952,180.00
2030	735,000.00	213,102.50	948,102.50
2031	745,000.00	198,212.50	943,212.50
2032	770,000.00	181,485.00	951,485.00
2033	735,000.00	163,790.00	898,790.00
2034	755,000.00	146,727.50	901,727.50
2035	770,000.00	129,220.00	899,220.00
2036	785,000.00	111,345.00	896,345.00
2037	805,000.00	92,537.50	897,537.50
2038	755,000.00	73,537.50	828,537.50
2039	775,000.00	54,718.76	829,718.76
2040	795,000.00	35,406.26	830,406.26
2041	780,000.00	15,600.00	795,600.00
	<u>11,935,000.00</u>	<u>2,466,162.52</u>	<u>14,401,162.52</u>

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## Payable 2026 Levy as a Component of Revenue Budget



# Wrenshall

## ISD #100

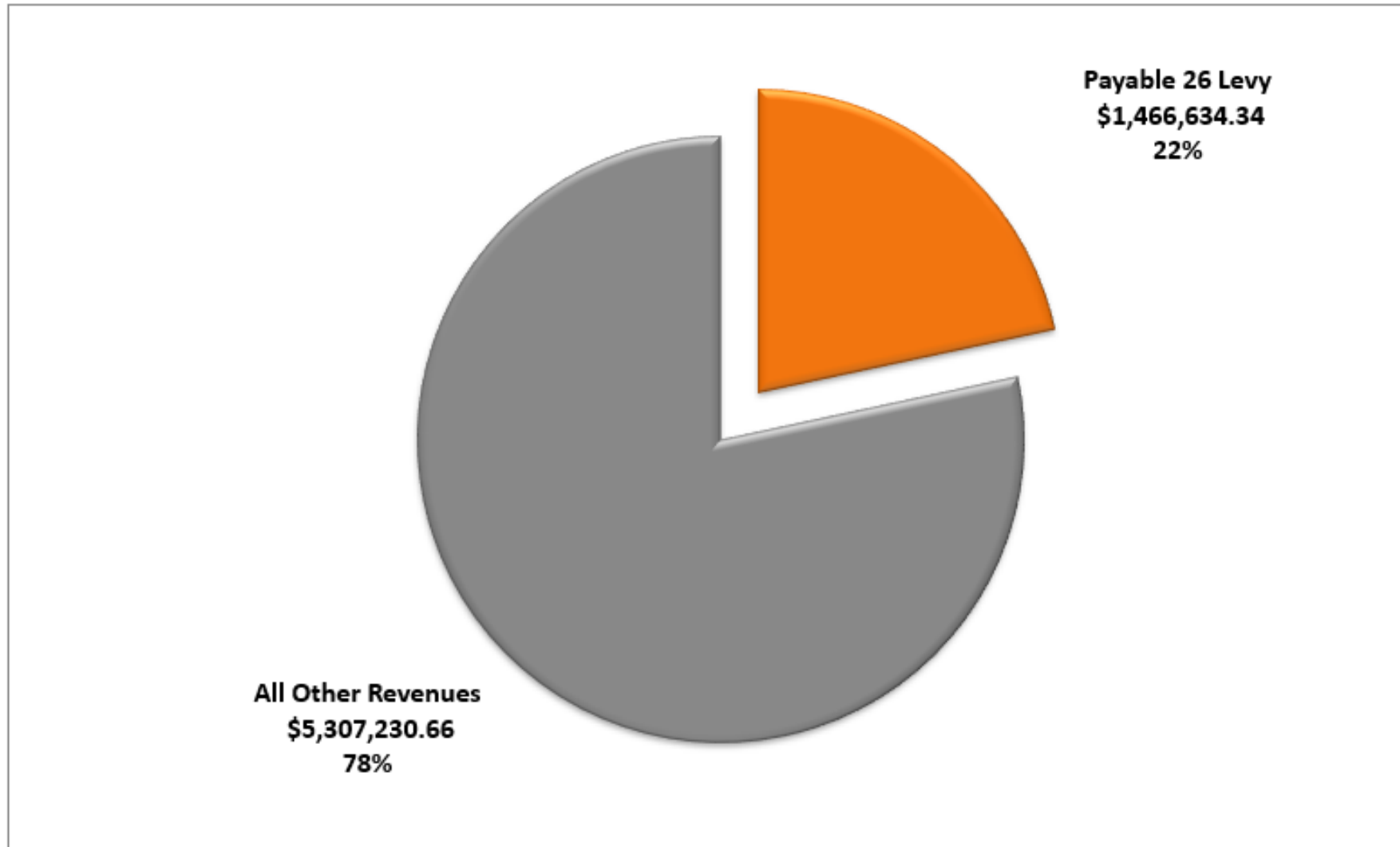
### 2025-26 Budget

Fund	REVENUE	EXPENSE	Projected Surplus/(Deficit)
01,03,05,11 General Fund	\$ 5,402,678.00	\$ 5,445,149.00	\$ (42,471.00)
02 Food Service Fund	\$ 216,700.00	\$ 215,346.00	\$ 1,354.00
04 Community Service Fund	\$ 188,427.00	\$ 190,043.00	\$ (1,616.00)
07 Debt Redemption Fund	\$ 966,060.00	\$ 947,210.00	\$ 18,850.00
<b>Total All Funds:</b>	<b>\$ 6,773,865.00</b>	<b>\$ 6,797,748.00</b>	<b>\$ (23,883.00)</b>

# Wrenshall

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## Payable 2026 Levy as a Component of Revenue Budget

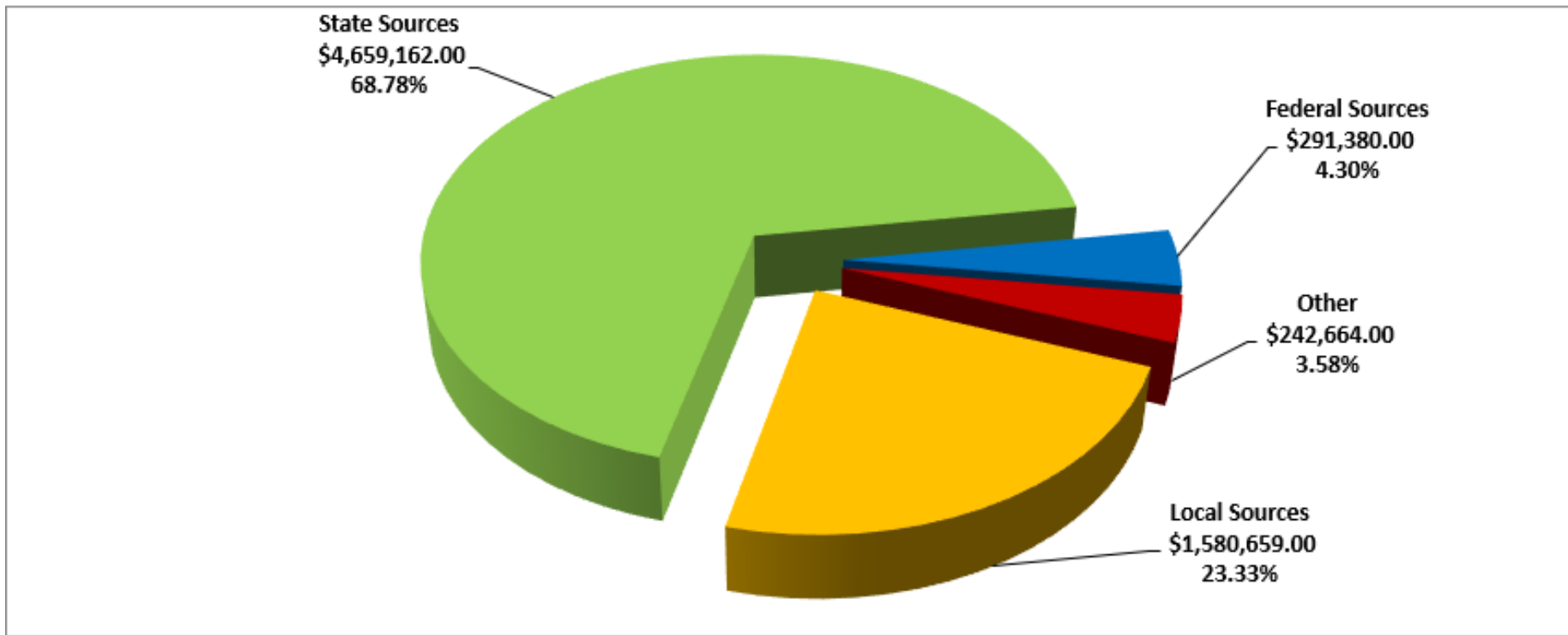


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## 2025-26 Revenues by Source

		% of Total Budget All Funds
Local Sources	1,580,659.00	23.33%
State Sources	4,659,162.00	68.78%
Federal Sources	291,380.00	4.30%
Other	242,664.00	3.58%
Total Revenues All Funds	<u>6,773,865.00</u>	

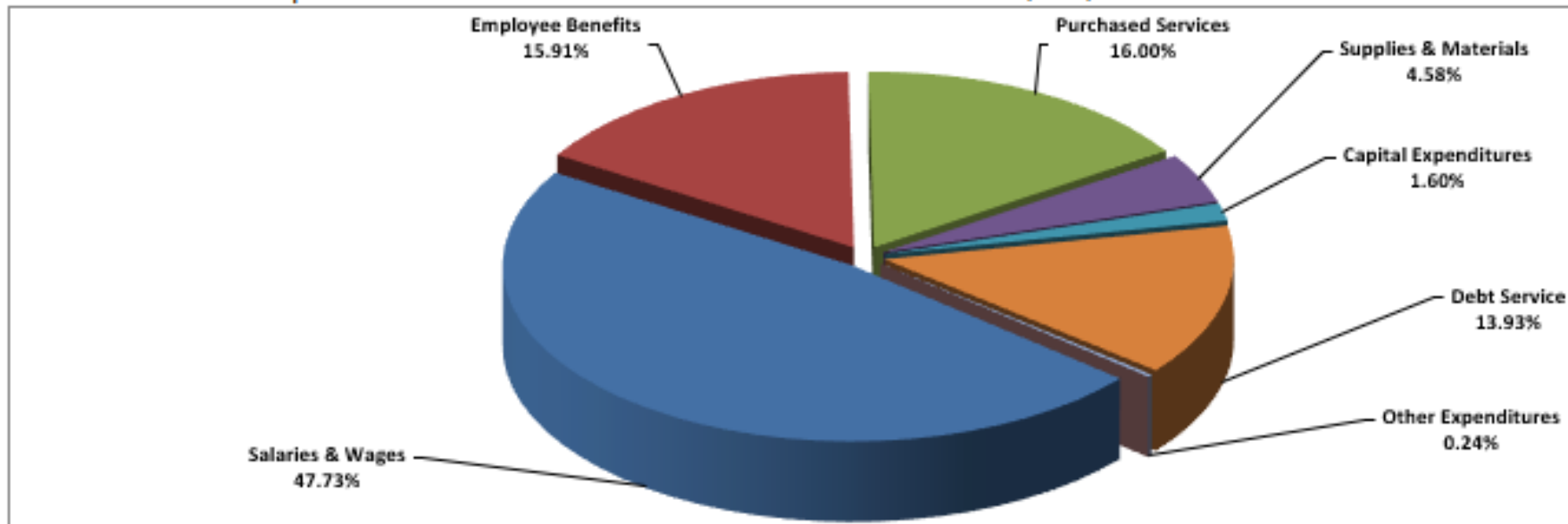


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## 2025-26 Expense by Area

		<b>% of Total Budget All Funds</b>
Salaries & Wages	3,244,438.00	47.73%
Employee Benefits	1,081,294.00	15.91%
Purchased Services	1,087,913.00	16.00%
Supplies & Materials	311,640.00	4.58%
Capital Expenditures	108,928.00	1.60%
Debt Service	947,210.00	13.93%
Other Expenditures	16,325.00	0.24%
<b>Total Expenses All Funds</b>	<b>6,797,748.00</b>	



Any questions?