

Carlton-Wrenshall Joint Boards Special
Meeting
Wednesday, February 25, 2026 6:00 pm

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: Present
Present: 6.

1. Call to Order
2. Roll Call - Board Clerks
3. Adoption of the Agenda
4. Boards Discussion of Facilities Scenarios
5. Action Items
 - 5.a. Wrenshall School Board Vote on Building Facility Scenario.
 - 5.a.1. Building Scenario A
 - 5.a.2. Building Scenario C
 - 5.a.3. Building Scenario B Transitioning to Building Scenario A
 - 5.a.4. Building Scenario B Transitioning to Building Scenario C
 - 5.b. Carlton School Board Vote on Building Facility Scenario.
 - 5.b.1. Building Scenario A
 - 5.b.2. Building Scenario C
 - 5.b.3. Building Scenario B Transitioning to Building Scenario A
 - 5.b.4. Building Scenario B Transitioning to Building Scenario C
6. Adjournment

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Wednesday, February 25, 2026 6:00 pm

Wrenshall School Music Room, 207 Pioneer Drive, Wrenshall, MN 55797

1. Call to Order

2. Roll Call - Board Clerks

3. Adoption of the Agenda

4. Boards Discussion of Facilities Scenarios

5. Action Items

a. Wrenshall School Board Vote on Building Facility Scenario.

1. Building Scenario A.
2. Building Scenario C.
3. Building Scenario B Transitioning to Building Scenario A.
4. Building Scenario B Transitioning to Building Scenario C.

b. Carlton School Board Vote on Building Facility Scenario.

1. Building Scenario A
2. Building Scenario C
3. Building Scenario B Transitioning to Building Scenario A
4. Building Scenario B Transitioning to Building Scenario C

6. Adjournment

Building Scenario A

RESOLUTION APPROVING THE GRADE-LEVEL RECONFIGURATION AND FACILITY UTILIZATION PLAN FOR THE CONSOLIDATION OF INDEPENDENT SCHOOL DISTRICTS NO. 100 AND NO. 93

WHEREAS, the School Boards of Wrenshall Independent School District No. 100 and Carlton Independent School District No. 93 have determined that the consolidation of their respective districts is in the best interest of students, staff, and the community to ensure long-term educational excellence and fiscal stability; **NOW, THEREFORE, BE IT RESOLVED** that the Boards hereby approve the facility utilization plan beginning in **Fiscal Year 2027 (commencing July 1, 2026)**, whereby all Pre-Kindergarten through 5th Grade educational programming and operations shall be centralized and housed at the Carlton School site, and all 6th through 12th Grade educational programming and operations shall be centralized and housed at the Wrenshall School site; and **BE IT FURTHER RESOLVED** that this facility utilization plan shall serve as the foundational structure for administrative planning, transportation logistics, and capital improvements moving forward in the consolidation process.

Building Scenario C

RESOLUTION APPROVING THE GRADE-LEVEL RECONFIGURATION AND FACILITY UTILIZATION PLAN FOR THE CONSOLIDATION OF INDEPENDENT SCHOOL DISTRICTS NO. 100 AND NO. 93

WHEREAS, the School Boards of Wrenshall Independent School District No. 100 and Carlton Independent School District No. 93 have determined that the consolidation of their respective districts is in the best interest of students, staff, and the community to ensure long-term educational excellence and fiscal stability; **NOW, THEREFORE, BE IT RESOLVED** that the Boards hereby approve the facility utilization plan beginning in **Fiscal Year 2027 (commencing July 1, 2026)**, whereby all Pre-Kindergarten through 4th Grade and 9th through 12th Grade educational programming and operations shall be centralized and housed at the **Wrenshall School site**, and all 5th through 8th Grade educational programming and operations shall be centralized and housed at the **Carlton School site**; and **BE IT FURTHER RESOLVED** that this facility utilization plan shall serve as the foundational structure for administrative planning, transportation logistics, and capital improvements moving forward in the consolidation process.

Building Scenario B Transitioning to A

RESOLUTION APPROVING THE TWO-PHASED GRADE-LEVEL RECONFIGURATION AND FACILITY UTILIZATION PLAN FOR THE CONSOLIDATION OF INDEPENDENT SCHOOL DISTRICTS NO. 100 AND NO. 93

WHEREAS, the School Boards of Wrenshall Independent School District No. 100 and Carlton Independent School District No. 93 have determined that the consolidation of their respective districts is in the best interest of students, staff, and the community to ensure long-term educational excellence and fiscal stability; **NOW, THEREFORE, BE IT RESOLVED** that the Boards hereby approve a phased facility utilization plan beginning in **Fiscal Year 2027 (commencing July 1, 2026)**, during which **Pre-Kindergarten through 6th Grade** shall be housed at the **Carlton School site** and **Pre-Kindergarten through 12th Grade** shall be housed at the **Wrenshall School site**; and **BE IT FURTHER RESOLVED** that beginning in **Fiscal Year 2028 (commencing July 1, 2027)**, the building scenario shall transition to a final configuration whereby all **Pre-Kindergarten through 5th Grade** educational programming shall be housed at the **Carlton School site** and all **6th through 12th Grade** educational programming shall be housed at the **Wrenshall School site**; and **BE IT FINALLY RESOLVED** that this multi-year transition plan shall serve as the foundational structure for all administrative planning, staffing, and transportation logistics moving forward in the consolidation process.

Building Scenario B Transitioning to Building Scenario C

RESOLUTION APPROVING THE TWO-PHASED FACILITY UTILIZATION AND GRADE-LEVEL RECONFIGURATION PLAN FOR THE CONSOLIDATION OF INDEPENDENT SCHOOL DISTRICTS NO. 100 AND NO. 93

WHEREAS, the School Boards of Wrenshall Independent School District No. 100 and Carlton Independent School District No. 93 have determined that the consolidation of their respective districts is in the best interest of students and the community; **NOW, THEREFORE, BE IT RESOLVED** that the Boards hereby approve a phased facility utilization plan beginning in **Fiscal Year 2027 (commencing July 1, 2026)**, during which **Pre-Kindergarten through 6th Grade** shall be housed at the **Carlton School site** and **Pre-Kindergarten through 12th Grade** shall be housed at the **Wrenshall School site**; and **BE IT FURTHER RESOLVED** that beginning in **Fiscal Year 2028 (commencing July 1, 2027)**, the building scenario shall transition to the following configuration: **Pre-Kindergarten through 4th Grade** and **9th through 12th Grade** shall be housed at the **Wrenshall School site**, and **5th through 8th Grade** shall be housed at the **Carlton School site**; and **BE IT FINALLY RESOLVED** that this multi-year transition plan shall serve as the official framework for all administrative operations, staffing assignments, and transportation logistics for the consolidated district.

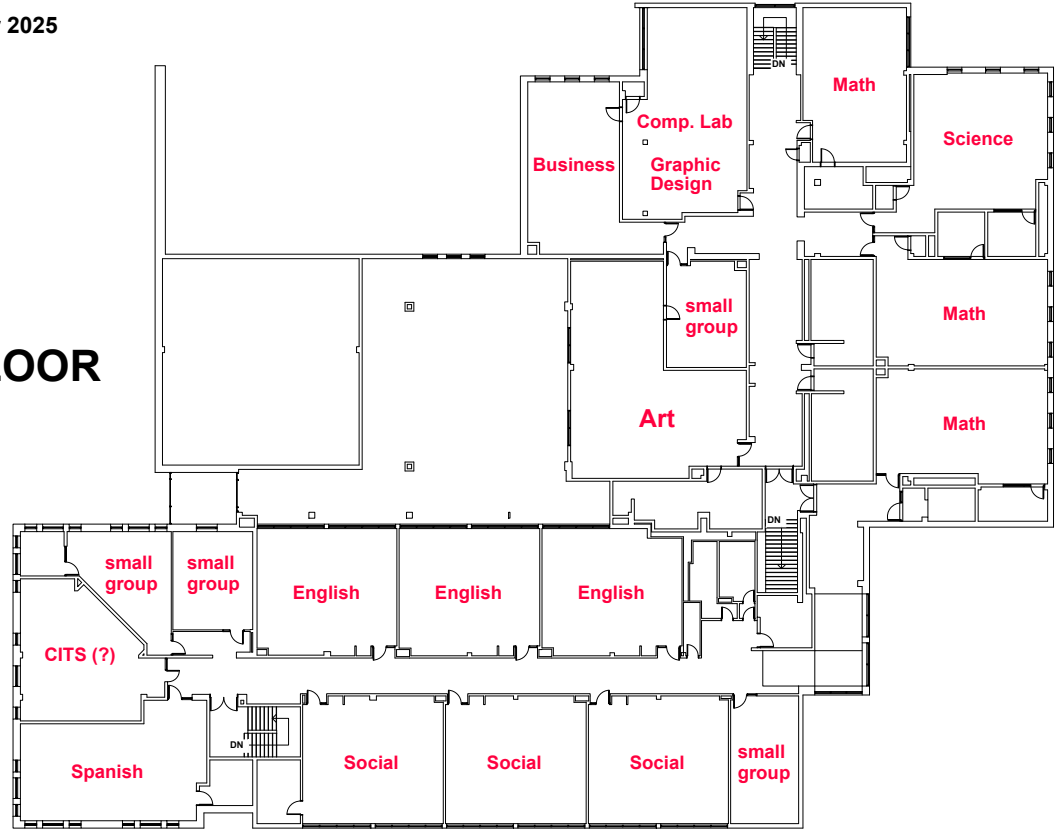
WRENSHALL CONSOLIDATED SCHOOL PROPOSED 6-12 CONFIGURATION

Option A:
Pk-5 S. Terrace
6-12 Wrenshall

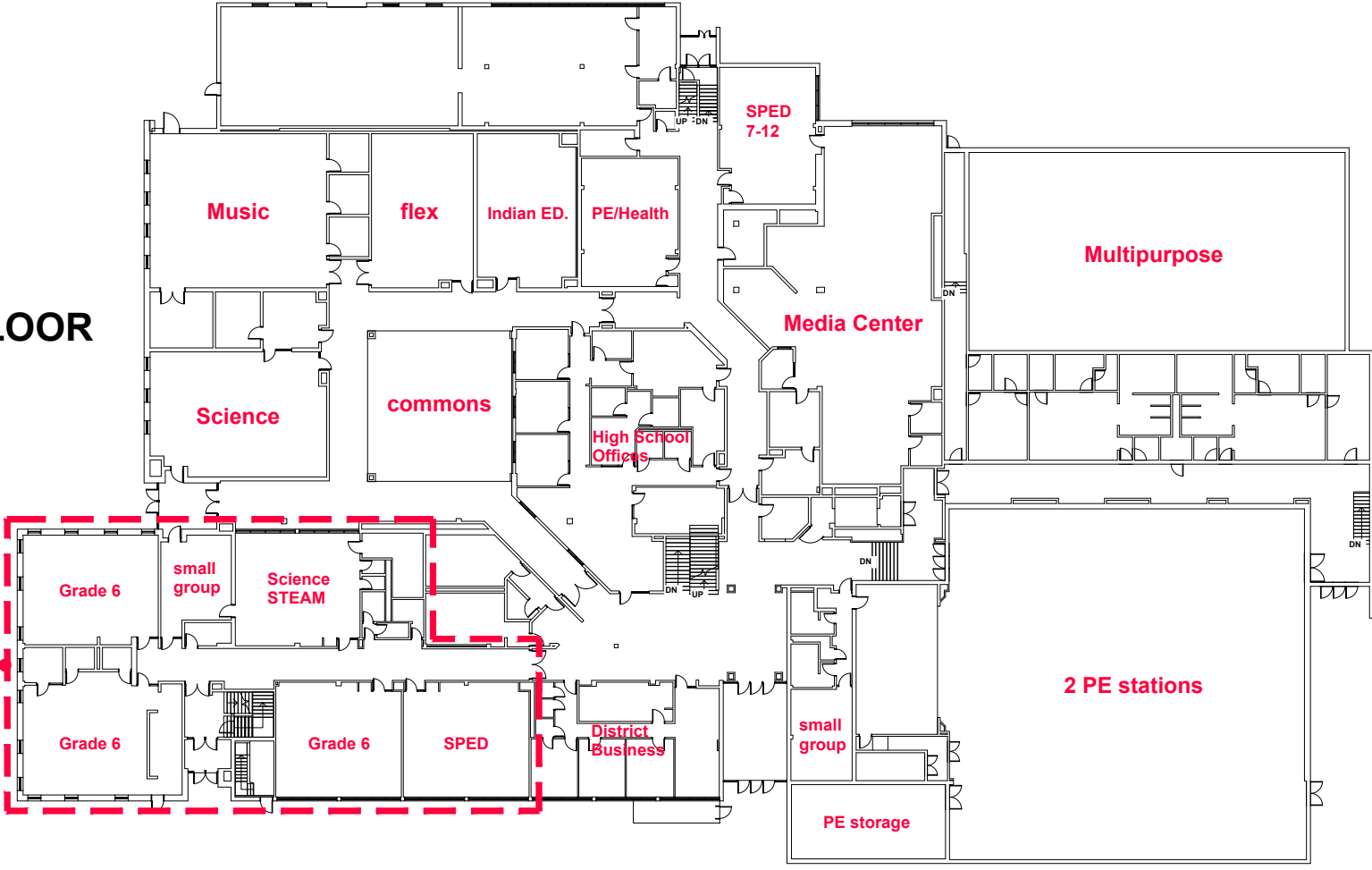


15 December 2025

2nd FLOOR

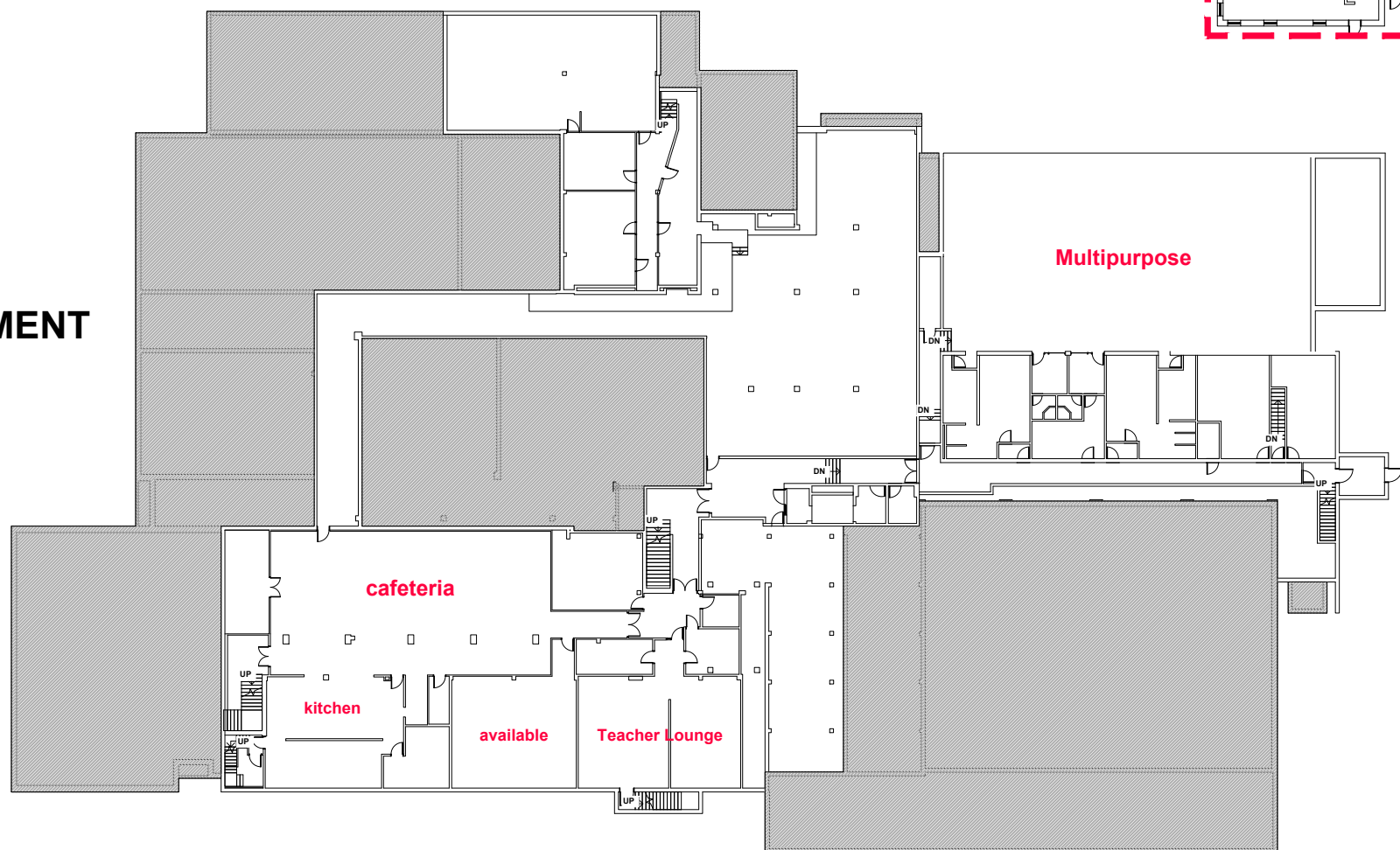


1st FLOOR

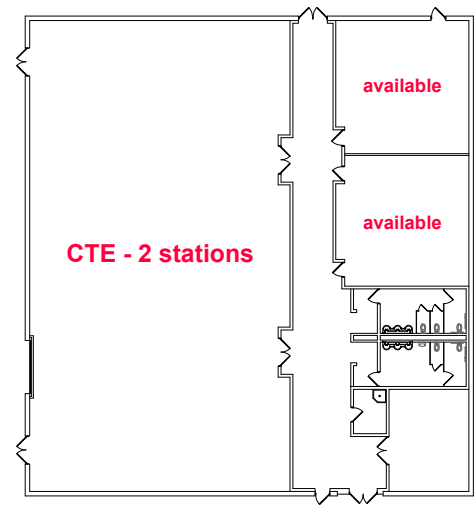


Grade 6

BASEMENT



REC BUILDING

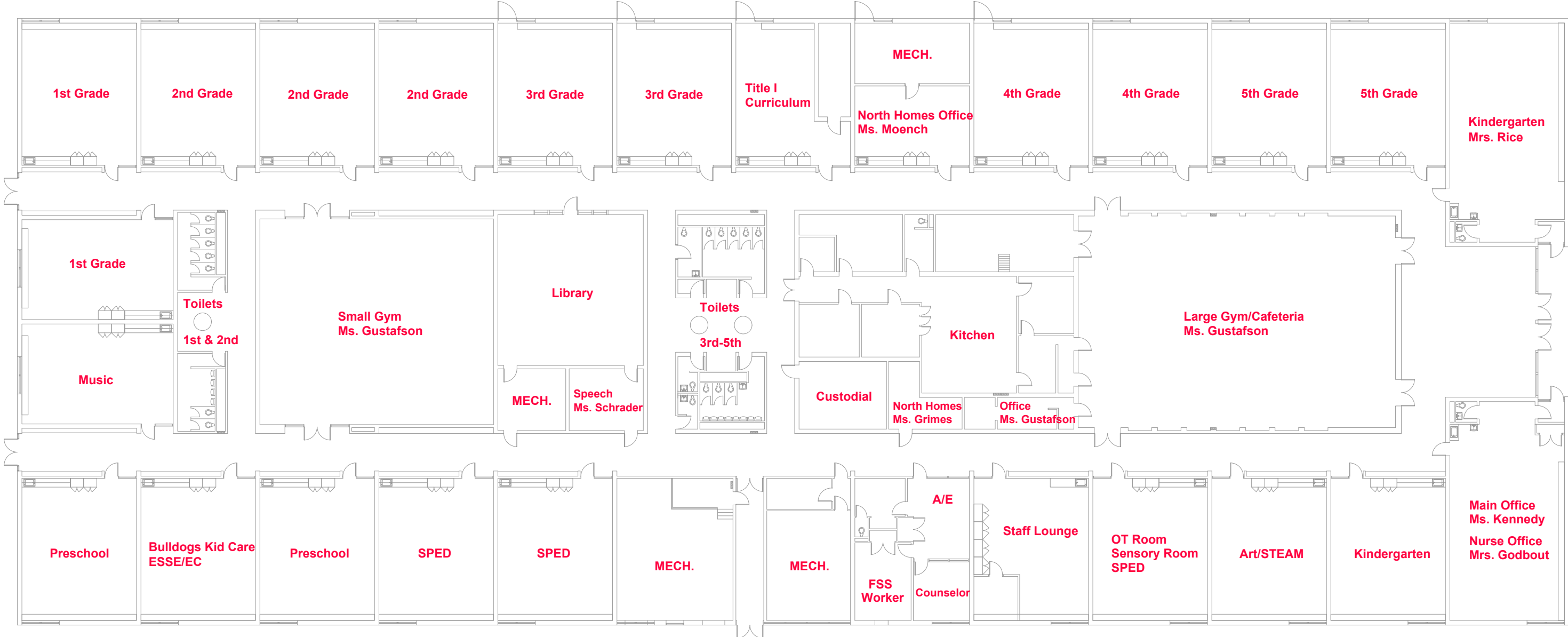


SOUTH TERRACE CONSOLIDATED ELEMENTARY SCHOOL PROPOSED PK-5 CONFIGURATION

Option A:
Pk-5 S. Terrace
6-12 Wrenshall



15 December 2025



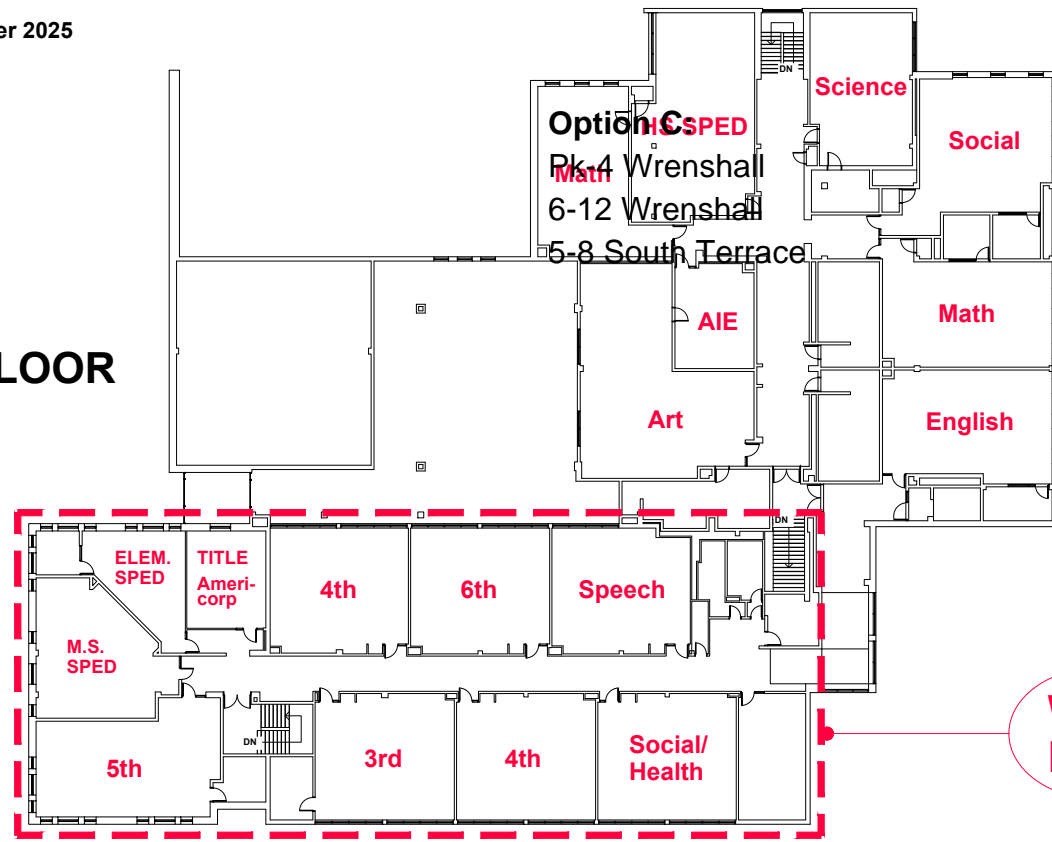
MAIN FLOOR

WRENSHALL CONSOLIDATED SCHOOL PROPOSED TEMPORARY PK6 & 7-12 CONFIGURATION

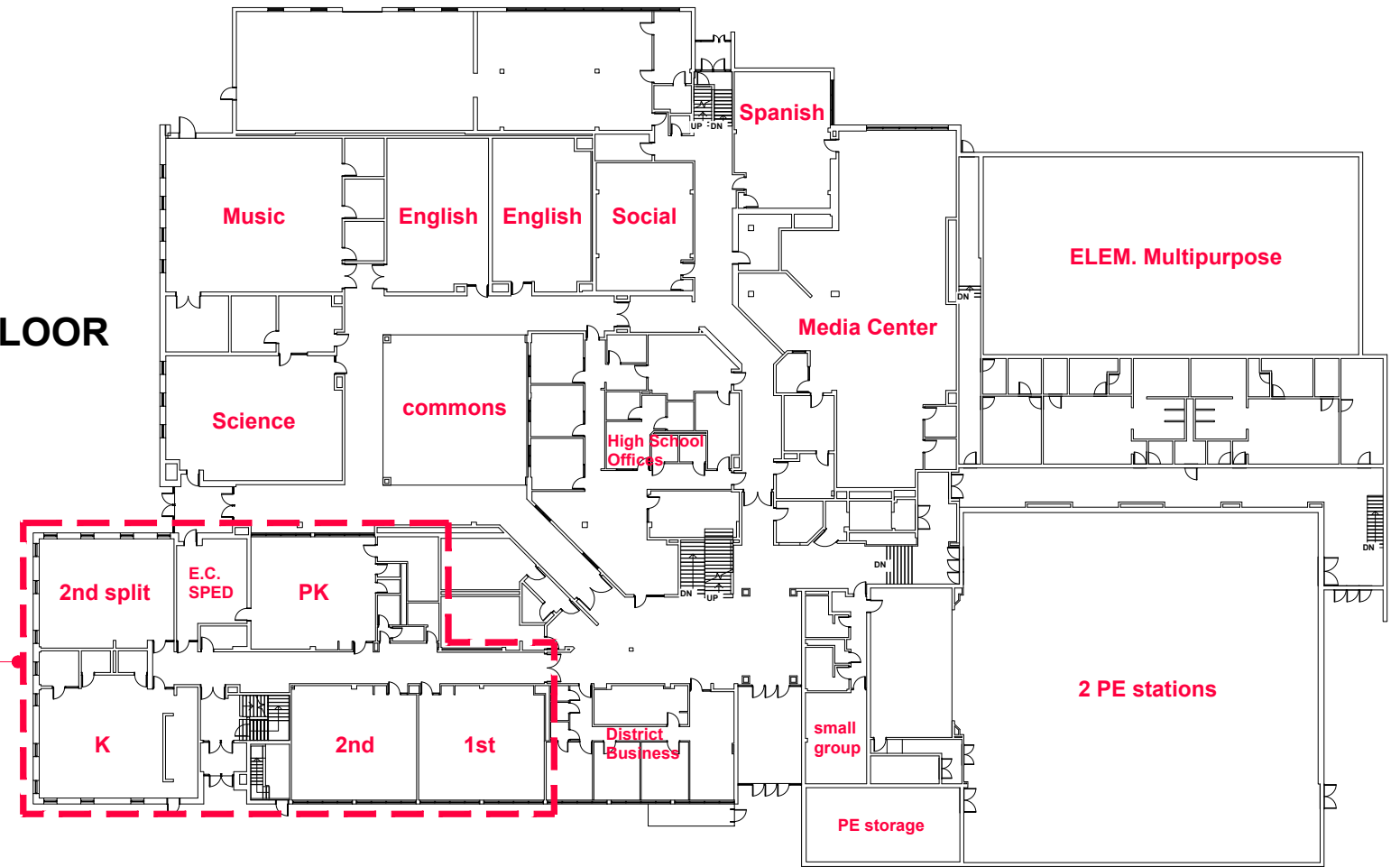
Option B: - Transition Year
 PK-6 Wrenshall Only
 7-12 Carlton/Wrenshall
 PK-6 South Terrace - Carlton Only

18 December 2025

2nd FLOOR

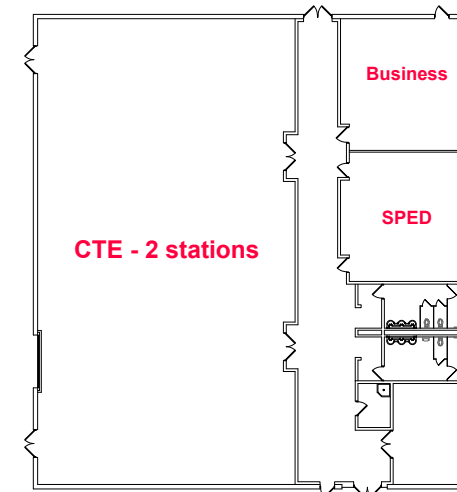
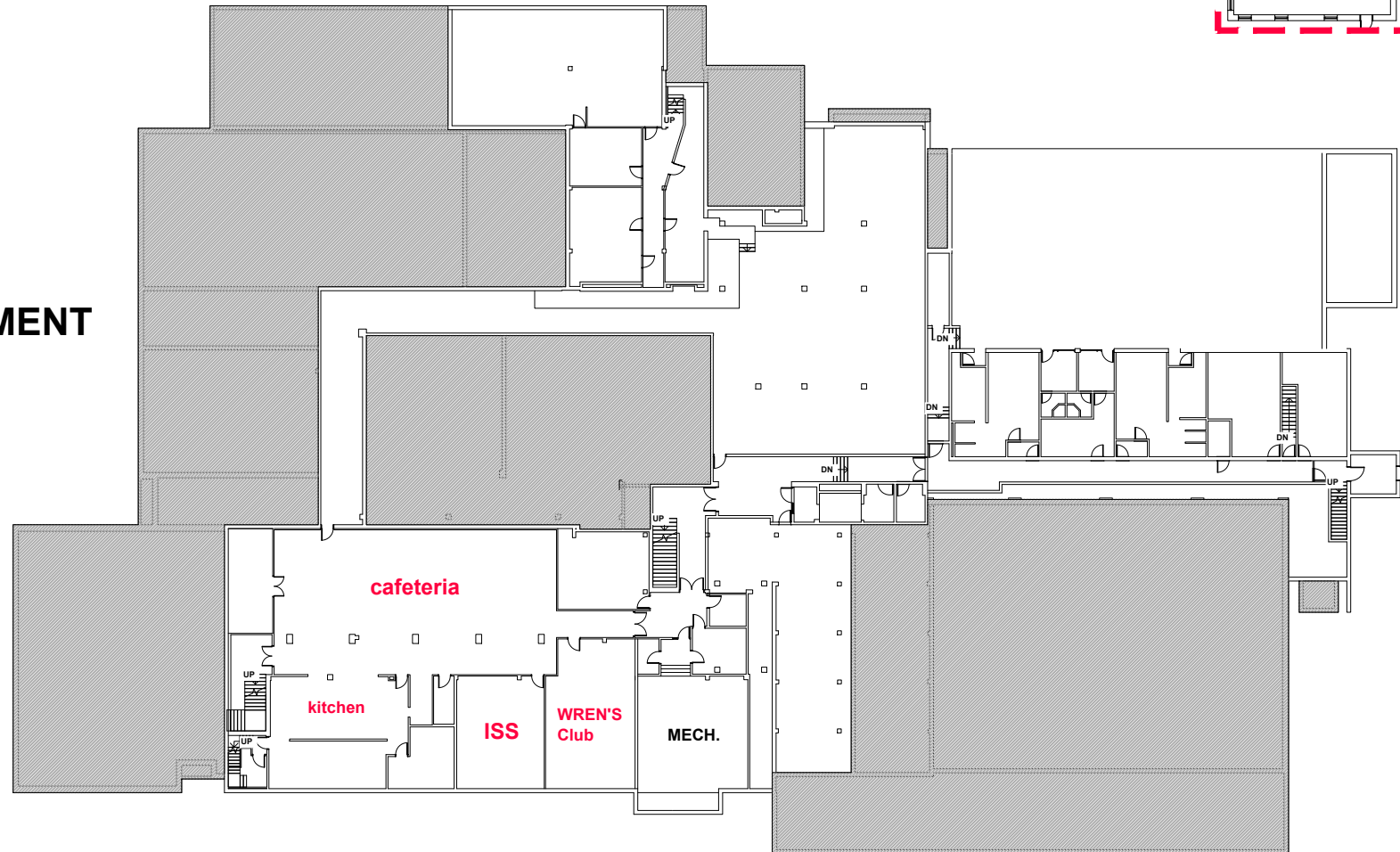


1st FLOOR



**Wren.
PK-6**

BASEMENT



REC BUILDING

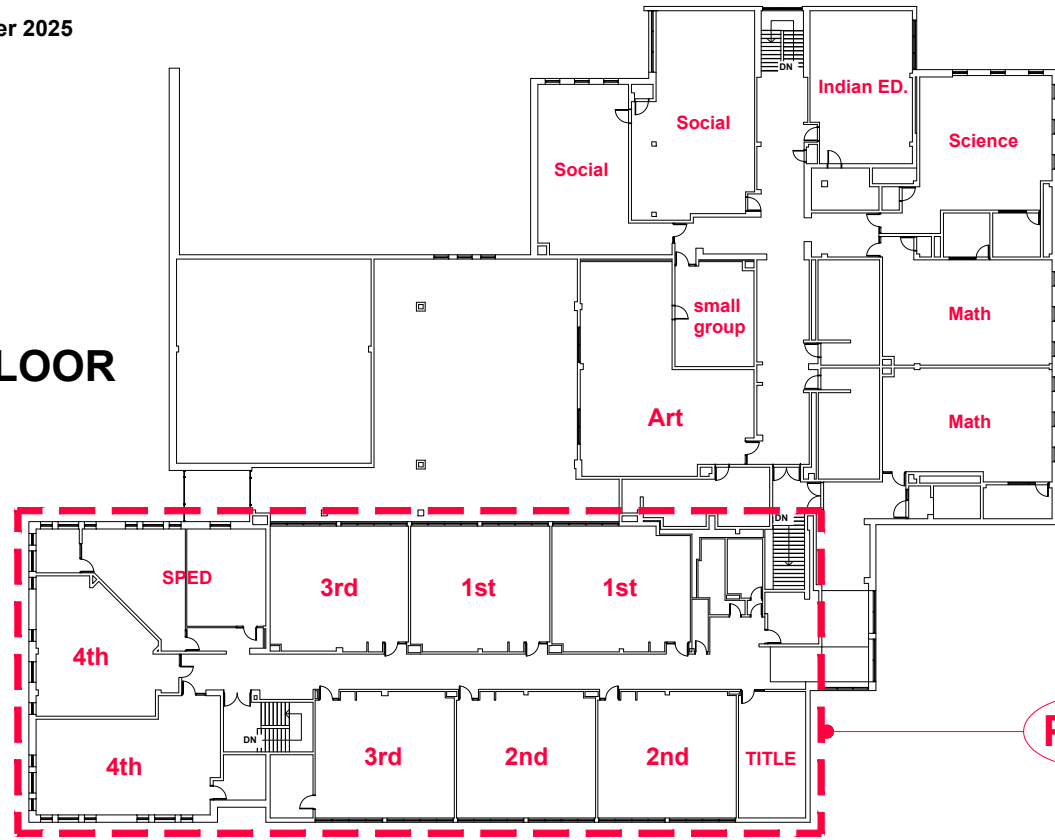
WRENSHALL CONSOLIDATED SCHOOL PROPOSED PK-4 & 9-12 CONFIGURATION

Option C:
Pk-4 Wrenshall
6-12 Wrenshall
5-8 South Terrace

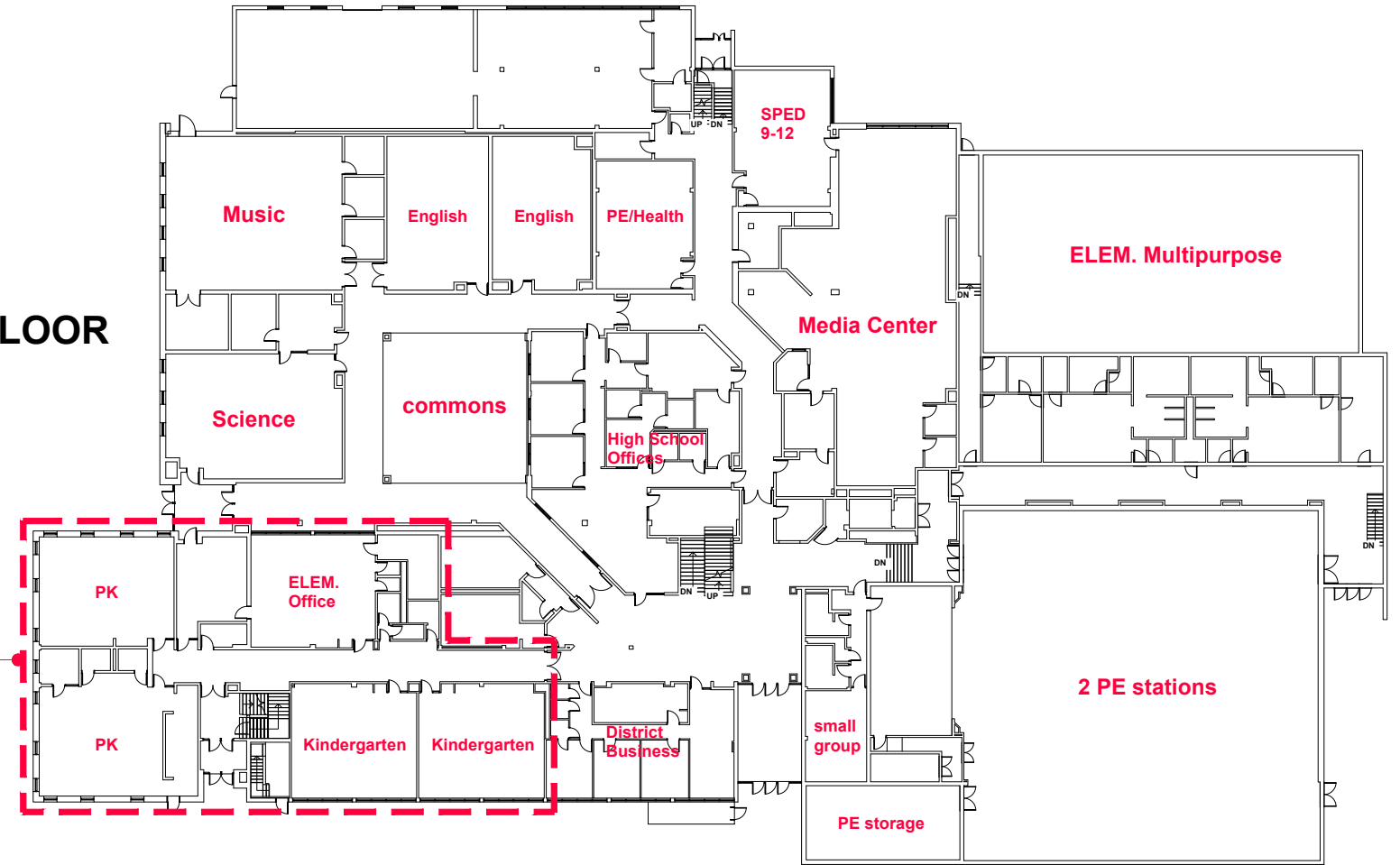


16 December 2025

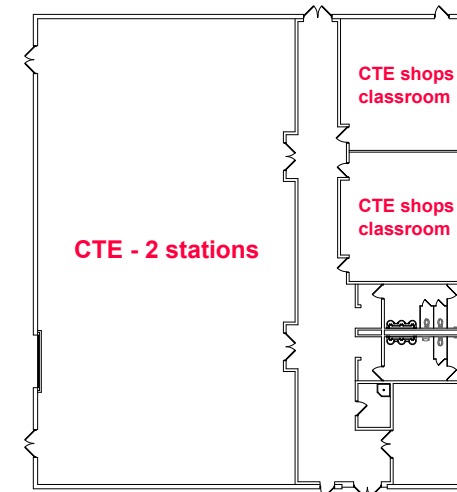
2nd FLOOR



1st FLOOR



BASEMENT



REC BUILDING

PK-4

SOUTH TERRACE CONSOLIDATED ELEMENTARY SCHOOL

Proposed Grades 5-8 Middle School

WIDSETH

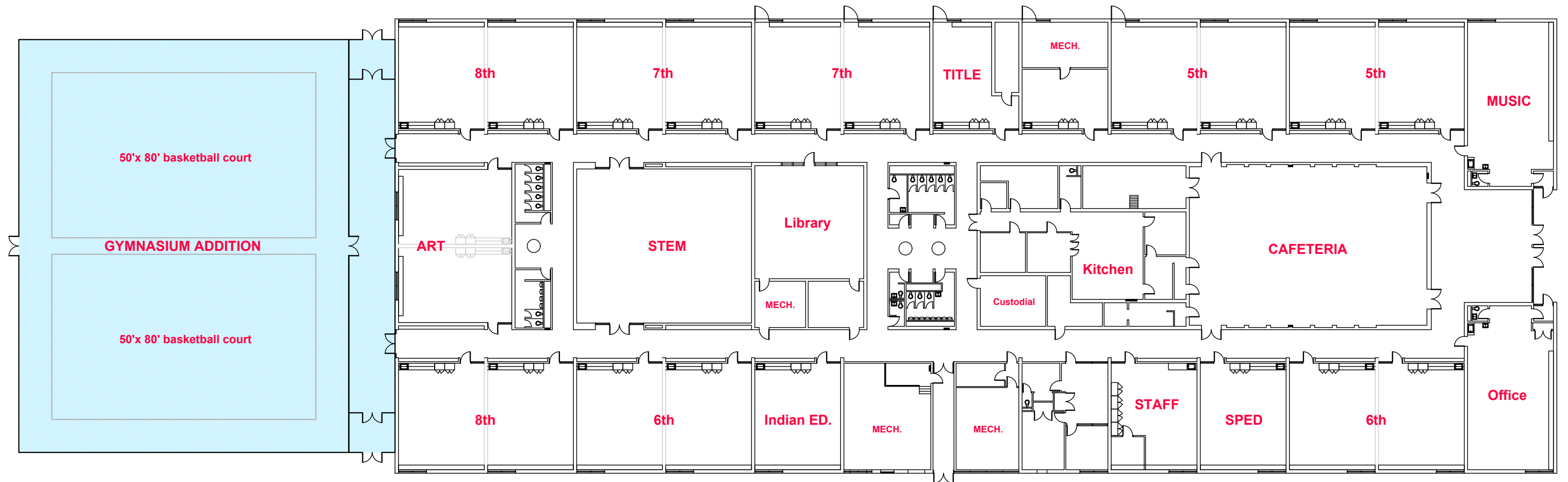
17 December 2025

Option C:

Pk-4 Wrenshall

6-12 Wrenshall

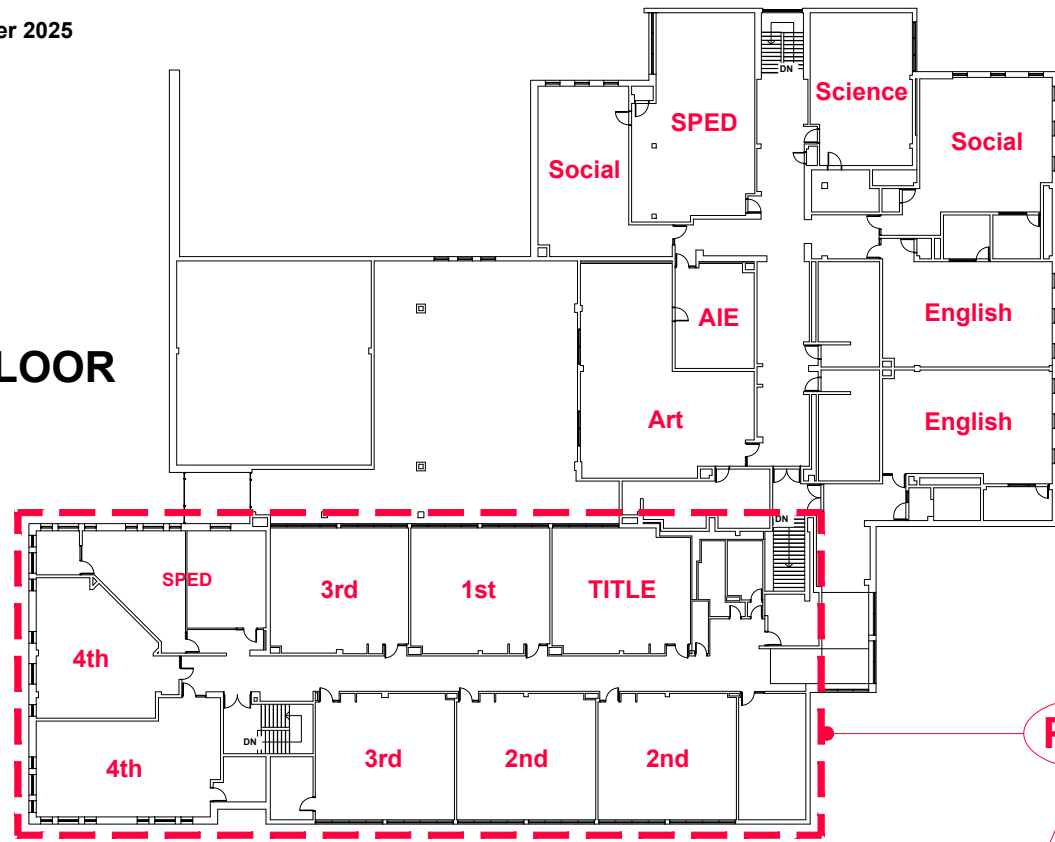
5-8 South Terrace



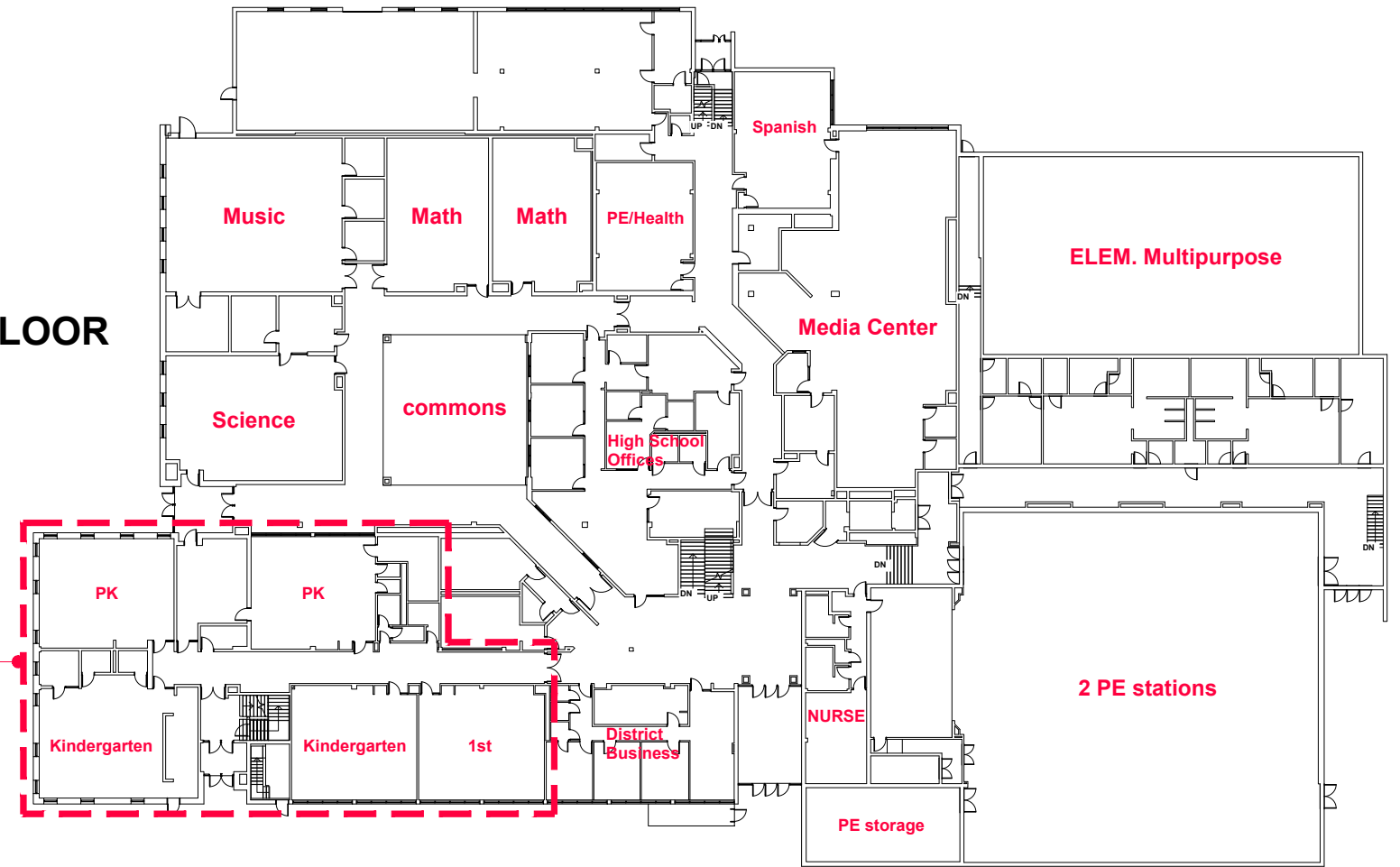
WRENSHALL CONSOLIDATED SCHOOL PROPOSED PK5 & 9-12 CONFIGURATION

17 December 2025

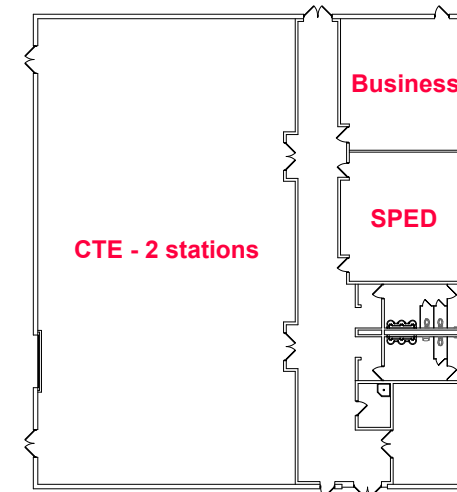
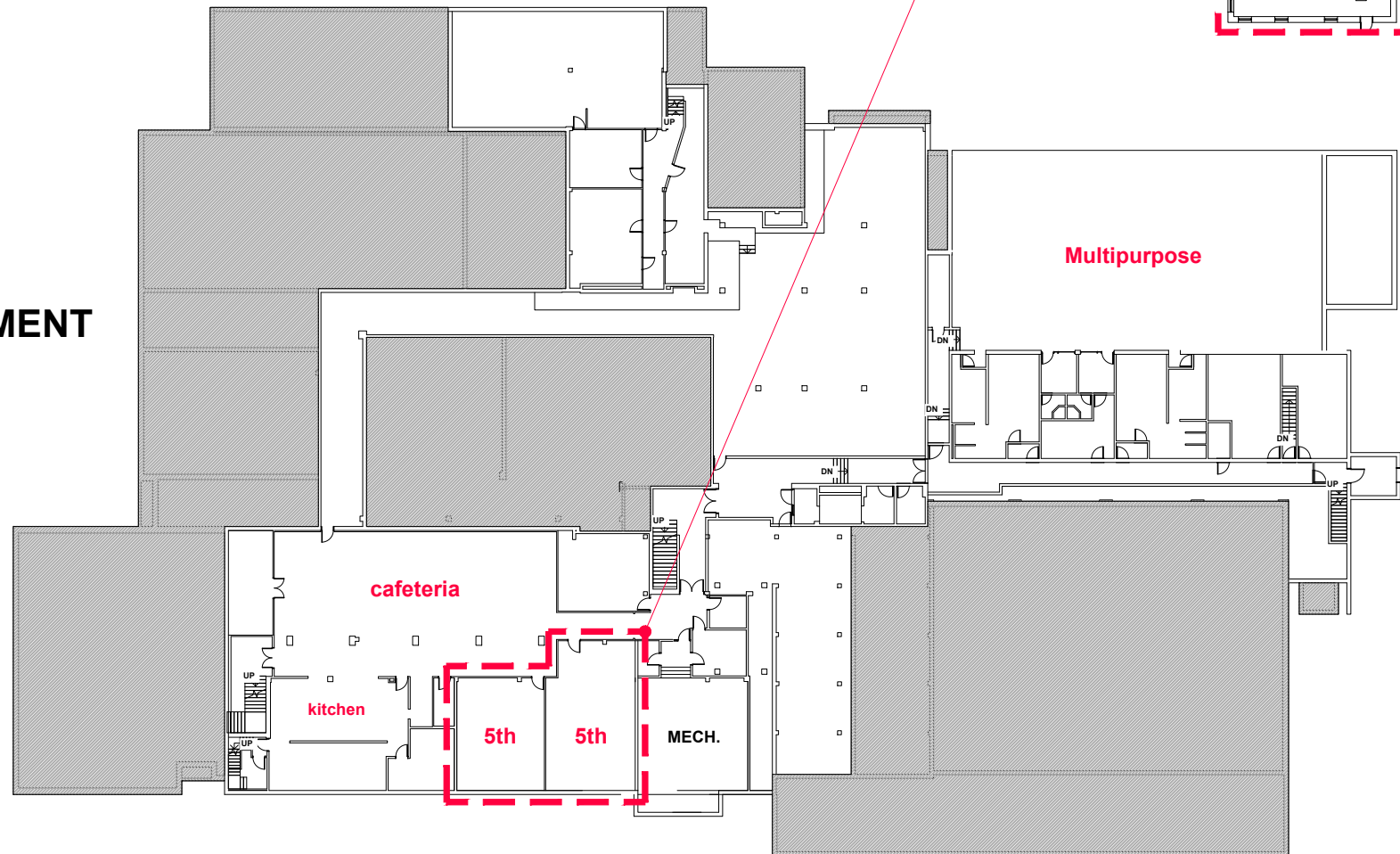
2nd FLOOR



1st FLOOR



BASEMENT



REC BUILDING

PK-5

December 22, 2025

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

JOINT BOARD SESSION



Prepared by:

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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%