Working Session

Monday, August 10, 2026 6:00 PM
Silver Creek Secondary Music Room, 207 Pioneer Drive, Wrenshall, MN 55797

I. **Call Meeting to Order**
A. Roll Call
II. **Approve Meeting Agenda**
III. **Financial Review**
IV. **Business**
A. Facility Projects (ICS Presentation)
B. Transition
1. School Calendar
2. Transportation
3. Board Policies
4. Student Handbooks
5. IT & Phones
6. Facility Preparation
7. Disposal of Assets
C. Strategic Planning Process
D. School Closure Guidelines
E. Leave of Absence Request
V. **Adjourn**

Carlton-Wrenshall School Board Work Session

Monday, August 10, 2026 6:00 pm

Silver Creek Secondary Band Room

I. Call Meeting to Order

a. Roll Call

II. Meeting Agenda

III. Financial Review

IV. Business

a. Facility Projects (ICS Presentation)

b. Transition

i. School Calendar

ii. Transportation

iii. Board Policies

iv. Student Handbooks

v. IT & Phones

vi. Facility Preparation

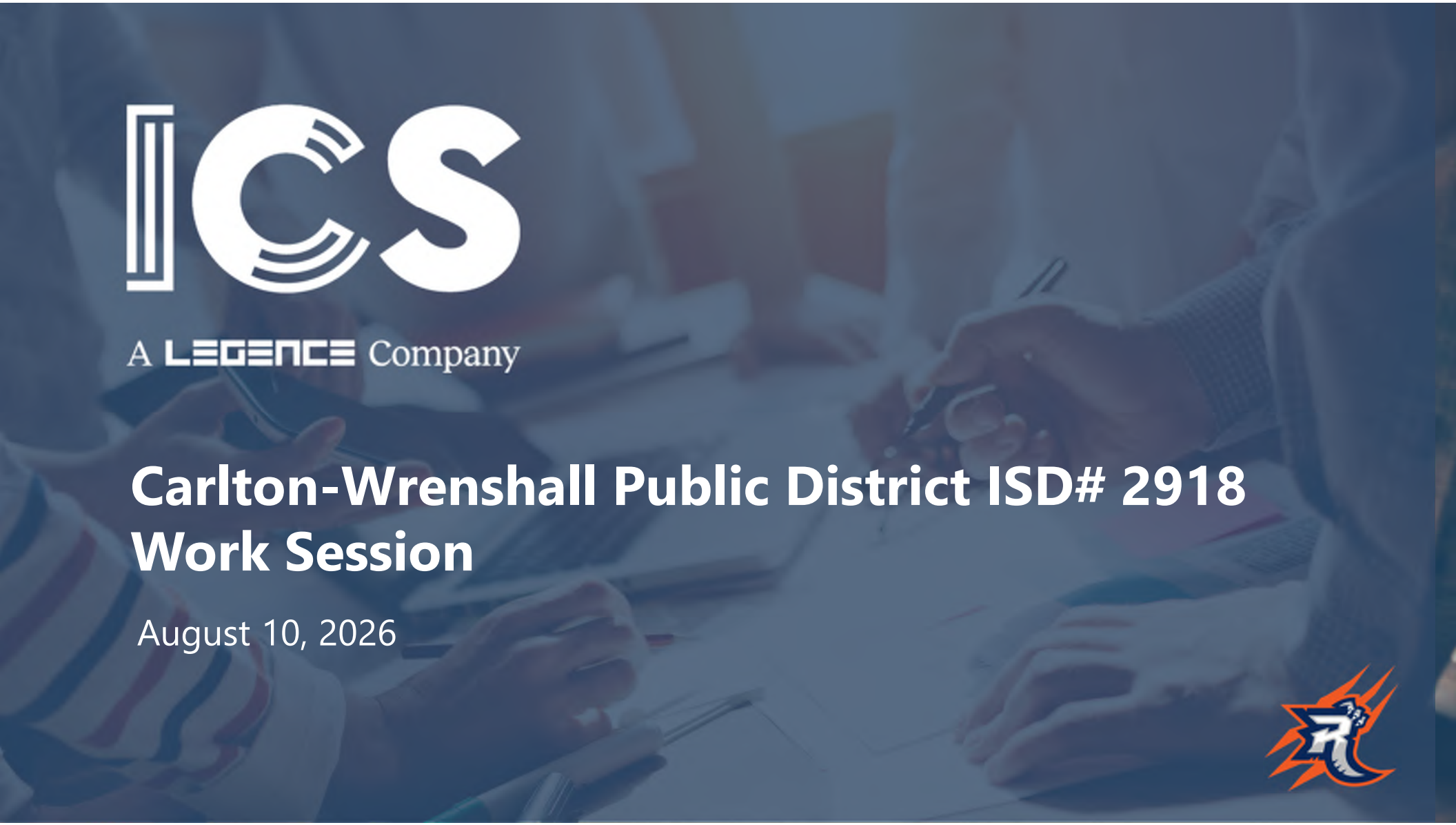
vii. Disposal of Assets

c. Strategic Planning Process

d. School Closure Guidelines

e. Leave of Absence Request

V. Adjournment



Carlton-Wrenshall Public District ISD# 2918 Work Session

August 10, 2026

Agenda

1. Potential Financial Impacts
2. Timeline
3. POC's Recommendation for scope items of a potential Board approved Project (Discussion)

Possible Tax Impacts

Board Approved Bond Option Number of Years Principal & Interest	Carlton	Consolidation Effect Debt Levies	$800,000 10 Tax Levies $1,114,750	Net Increase	$800,000 5 Tax Levies $923,500	Net Increase	$1,500,000 10 Tax Levies $2,059,000	Net Increase	$1,500,000 5 Tax Levies $1,733,500	Net Increase
Type of Property	Estimated Market Value	Estimated Impact on Annual Taxes Payable in 2027*								
Residential Homestead	$150,000	$36	$10	$46	$18	$54	$14	$50	$29	$66
	200,000	53	14	67	26	79	21	74	43	96
	250,000	70	19	89	35	104	27	97	57	127
	300,000	87	23	110	43	130	34	121	70	157
	350,000	104	28	132	51	155	41	144	84	188
	400,000	120	33	153	60	180	47	168	98	218
	500,000	154	42	196	76	230	61	215	125	279
	600,000	193	52	246	96	289	76	269	157	350
Commercial/ Industrial	$100,000	$46	$13	$59	$23	$69	$18	$65	$38	$84
	250,000	131	35	167	65	196	52	183	107	238
	500,000	286	77	363	141	428	112	398	232	518
	1,000,000	596	161	756	294	890	234	829	483	1,078
Agricultural Homestead** (average value per acre of land & buildings)	$1,000	$0.05	$0.04	$0.09	$0.08	$0.12	$0.06	$0.11	$0.13	$0.17
	2,000	0.09	0.08	0.18	0.15	0.25	0.12	0.21	0.25	0.34
	3,000	0.14	0.13	0.26	0.23	0.37	0.18	0.32	0.38	0.52
	4,000	0.19	0.17	0.35	0.31	0.49	0.24	0.43	0.50	0.69
Agricultural Non-Homestead** (average value per acre of land & buildings)	$1,000	$0.09	$0.08	$0.18	$0.15	$0.25	$0.12	$0.21	$0.25	$0.34
	2,000	0.19	0.17	0.35	0.31	0.49	0.24	0.43	0.50	0.69
	3,000	0.28	0.25	0.53	0.46	0.74	0.36	0.64	0.75	1.03
	4,000	0.37	0.33	0.71	0.61	0.98	0.49	0.86	1.00	1.37

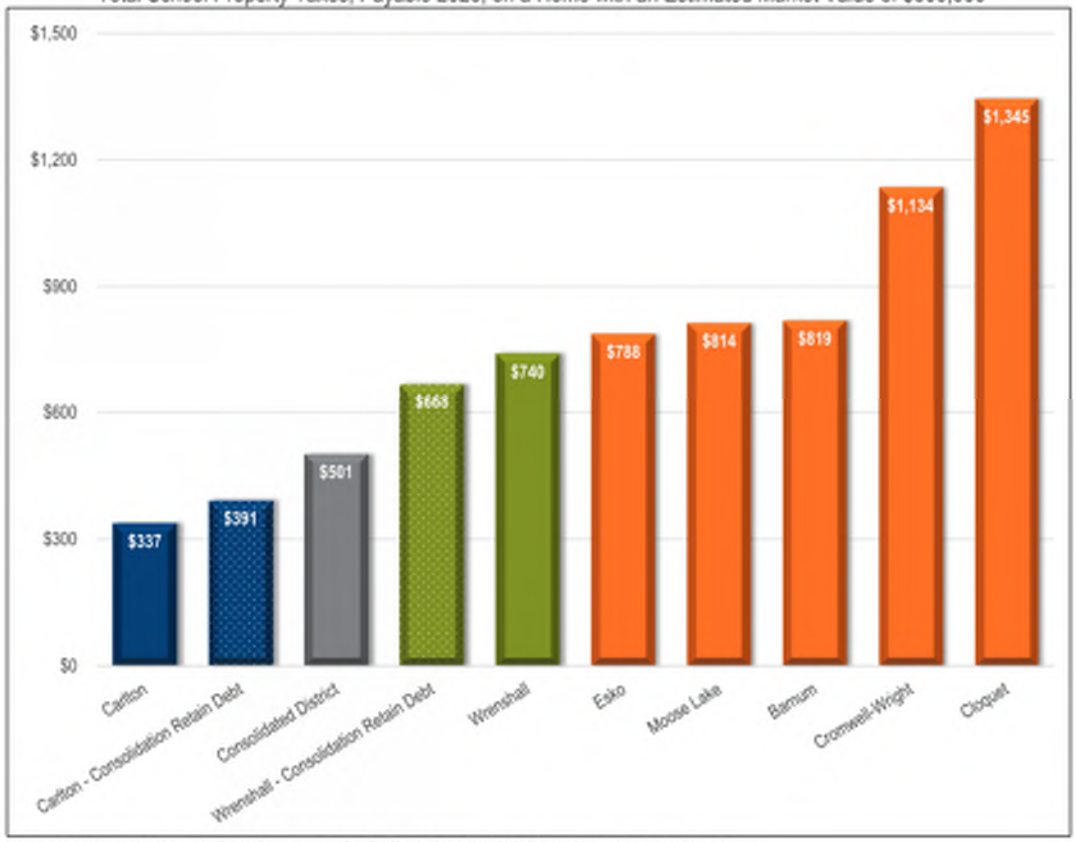
Possible Tax Impacts

Board Approved Bond Option Number of Years Principal & Interest Wrenshall	Consolidation Effect Debt Levies	$800,000 10 Tax Levies $1,114,750	Net Decrease	$800,000 5 Tax Levies $923,500	Net Decrease	$1,500,000 10 Tax Levies $2,059,000	Net Decrease	$1,500,000 5 Tax Levies $1,733,500	Net Decrease
Type of Property	**Estimated Market Value**	**Estimated Impact on Annual Taxes Payable in 2027***							
Residential Homestead	$150,000	-$91	$10	-$82	$18	-$73	$14	-$77	$29	-$62
	200,000	-134	14	-120	26	-108	21	-113	43	-91
	250,000	-176	19	-157	35	-142	27	-149	57	-120
	300,000	-219	23	-195	43	-176	34	-185	70	-149
	350,000	-261	28	-233	51	-210	41	-221	84	-177
	400,000	-304	33	-271	60	-244	47	-257	98	-206
	500,000	-389	42	-347	76	-313	61	-329	125	-264
	600,000	-488	52	-436	96	-392	76	-412	157	-331
Commercial/ Industrial	$100,000	-$117	$13	-$105	$23	-$94	$18	-$99	$38	-$79
	250,000	-332	35	-296	65	-267	52	-280	107	-225
	500,000	-722	77	-645	141	-581	112	-610	232	-490
	1,000,000	-1,503	161	-1,342	294	-1,208	234	-1,269	483	-1,020
Agricultural Homestead** (average value per acre of land & buildings)	$1,000	-$0.12	$0.04	-$0.08	$0.08	-$0.04	$0.06	-$0.06	$0.13	$0.01
	2,000	-0.23	0.08	-0.15	0.15	-0.08	0.12	-0.11	0.25	0.02
	3,000	-0.35	0.13	-0.23	0.23	-0.12	0.18	-0.17	0.38	0.02
	4,000	-0.47	0.17	-0.30	0.31	-0.16	0.24	-0.23	0.50	0.03
Agricultural Non-Homestead** (average value per acre of land & buildings)	$1,000	-$0.23	$0.08	-$0.15	$0.15	-$0.08	$0.12	-$0.11	$0.25	$0.02
	2,000	-0.47	0.17	-0.30	0.31	-0.16	0.24	-0.23	0.50	0.03
	3,000	-0.70	0.25	-0.45	0.46	-0.24	0.36	-0.34	0.75	0.05
	4,000	-0.94	0.33	-0.60	0.61	-0.32	0.49	-0.45	1.00	0.07

Neighboring Taxes

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

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



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

Timeline

1. Today – Review Options
2. August 17th
    1. Call for Public Hearing
    2. Board Adopts Resolution with approved options
3. August 18th
    1. Abatement Bond Notice for Publication
4. September 14th
    1. Public Hearing
    2. Board Approves Abatement Project
5. Design Fall/Winter 2026
6. Bidding February 2027
7. Construction: Summer 2027

Carlton-Wrenshall Public School District, ISD 2918

Timeline Bond Issuance



	Complete by	Event or Action
☐	August 10, 2026	**School Board Work Session** Discuss facilities planning and anticipated next steps
☐	August 2026	Ehlers contacts county, identifies parcels for the abatement of taxes, and coordinates with Bond Attorney to draft legal resolutions
☐	August 17, 2026	**School Board Meeting - Call for Public Hearing** School Board Adopts Resolution (including notice) Calling for Public Hearing to Consider Granting Property Tax Abatement
☐	August 18, 2026	District sends abatement bond hearing notice to newspaper for publication (must be published at least 10 days prior to hearing)
☐	August 2026	District/Ehlers update MDE Long-Term Facilities Maintenance Ten-Year Revenue Projection and Expenditure spreadsheets
☐	September 4, 2026	Deadline: Last Day to publish notice of Public Hearing in Newspaper
☐	September 14, 2026	**School Board Meeting - Public Hearing** Hold Public Hearing to Consider Granting Property Tax Abatement for Parking Project
☐	September 14, 2026	**School Board Meeting - Approve Abatement and Authorize Issuance of Tax Abatement and Facilities Maintenance Bonds** School Board adopts Resolution Approving Abatement School Board Adopts Resolution of Intent to issue Tax Abatement and Facilities Maintenance Bonds including notice required to be published in the board approved official newspaper, approval of participation in State's Credit Enhancement Program (CEP) and approval of updated LTFM ten-year plan
☐	September 2026	District provides notice of intent to issue Facilities Maintenance bonds to newspaper for publication (publishing must occur more than 20 days prior to bond issuance, with paper providing district with affidavit of publication)
☐	September 15, 2026	District submits documents to MDE to request for approval of ten-year plan and issuance of Facilities Maintenance Bonds, including copies of intent resolution, debt schedule, revised ten-year plans, and Statement of Assurances
☐	September 15, 2026	Ehlers provides estimated debt service levy information to MDE for inclusion as part of Pay 2027 levy
☐	Spring 2027	**School Board Meeting - Award Sale of Bonds** Ehlers provides Sale Day Report to School Board Bond Attorney provides final Resolution Awarding Sale of Tax Abatement and Facilities Maintenance Bonds School Board adopts Resolution Awarding Sale of Tax Abatement and Facilities Maintenance Bonds

Immediate Need Options for Discussion

Ottercreek			
Description	**Estimated Budget**	**Funding Mechanism**	**Selection**
Option A) Parent / Bus / Parking / SW Lot	$ 1,428,800.00	Abatement Bonds	
Option B) Parent / Bus / Parking (No SW Lot)	$ 1,057,900.00	Abatement Bonds	
Paving & Path Repairs Around Building	$ 36,600.00	Abatement Bonds*	
Athletic Area - Paved Paths	$ 22,900.00	Abatement Bonds*	
Athletic Area - Parking Lot w/Lights	$ 288,800.00	Abatement Bonds	
Silvercreek			
Description	**Estimated Budget**	**Funding Mechanism**	**Selection**
Roof Repair	$ 263,700.00	LTFM - Roofing	
Bus Garage Roof	$ 187,300.00	LTFM - Roofing	
A) Pave Bus Pickup / Dropoff Loop / Drainage	$ 653,800.00	Abatement Bonds	
B) Playground Area Paving Replacement	$ 92,600.00	Abatement Bonds	
C) Playground Area Sidewalks and Railings	$ 104,007.00	Abatement Bonds	
D) Repair (NW) CTE Area Pavement Railings, and Sidewalks	$ 105,112.00	Abatement Bonds	
E) Sealcoat & Stripe Main Front Parking Lot	$ 40,900.00	Abatement Bonds	
F) Pave (NE) Side Parking Area, Railings, and Sidewalks	$ 374,073.00	Abatement Bonds	
		Total Selected	$0.00

*Final determination by MDE interpretation

Ottercreek – Parent/Bus/Parking

Estimated Budget: $1,428,800

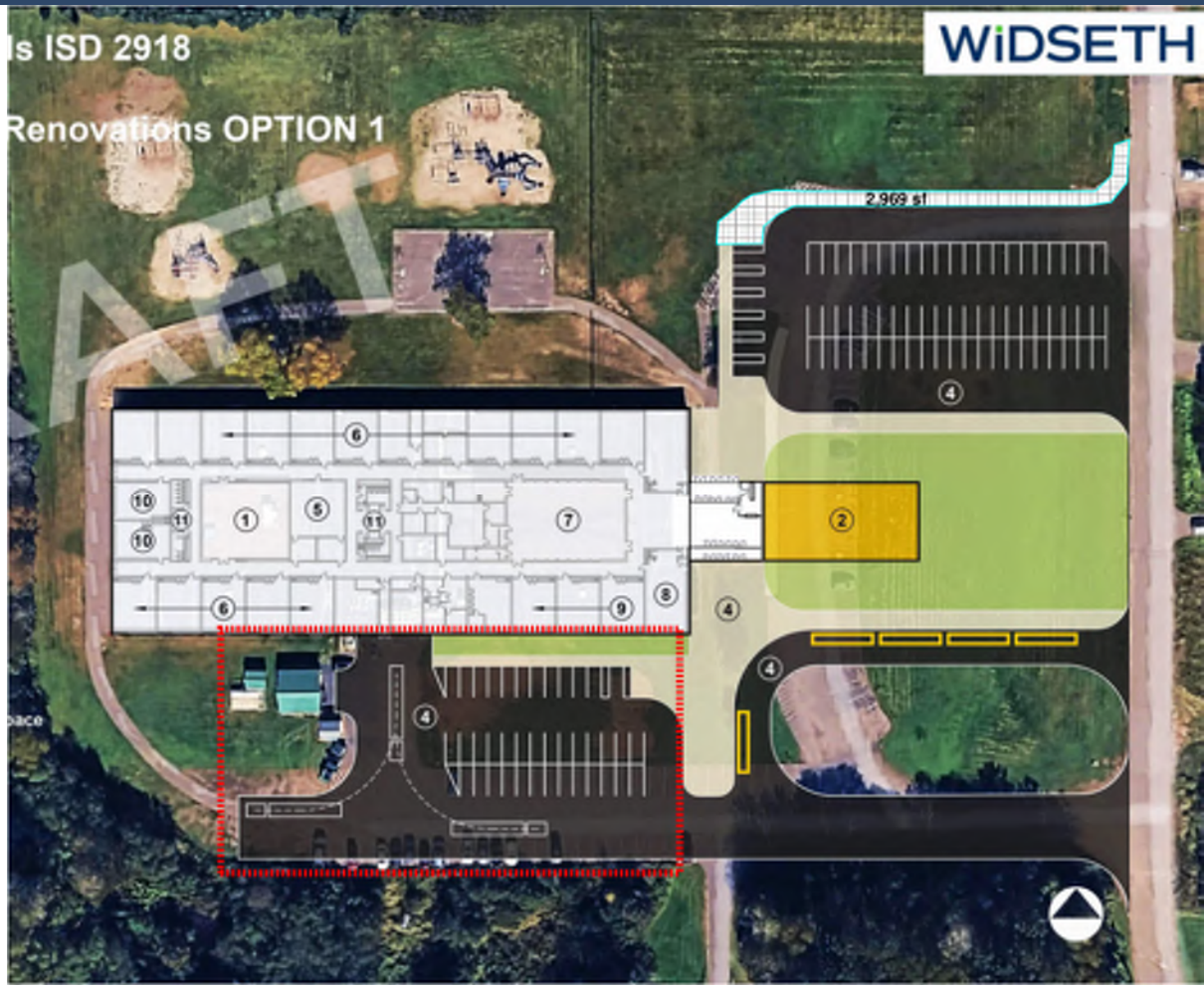
or

If no SW lot (shown in dashed red): $1,057,900

Scope:

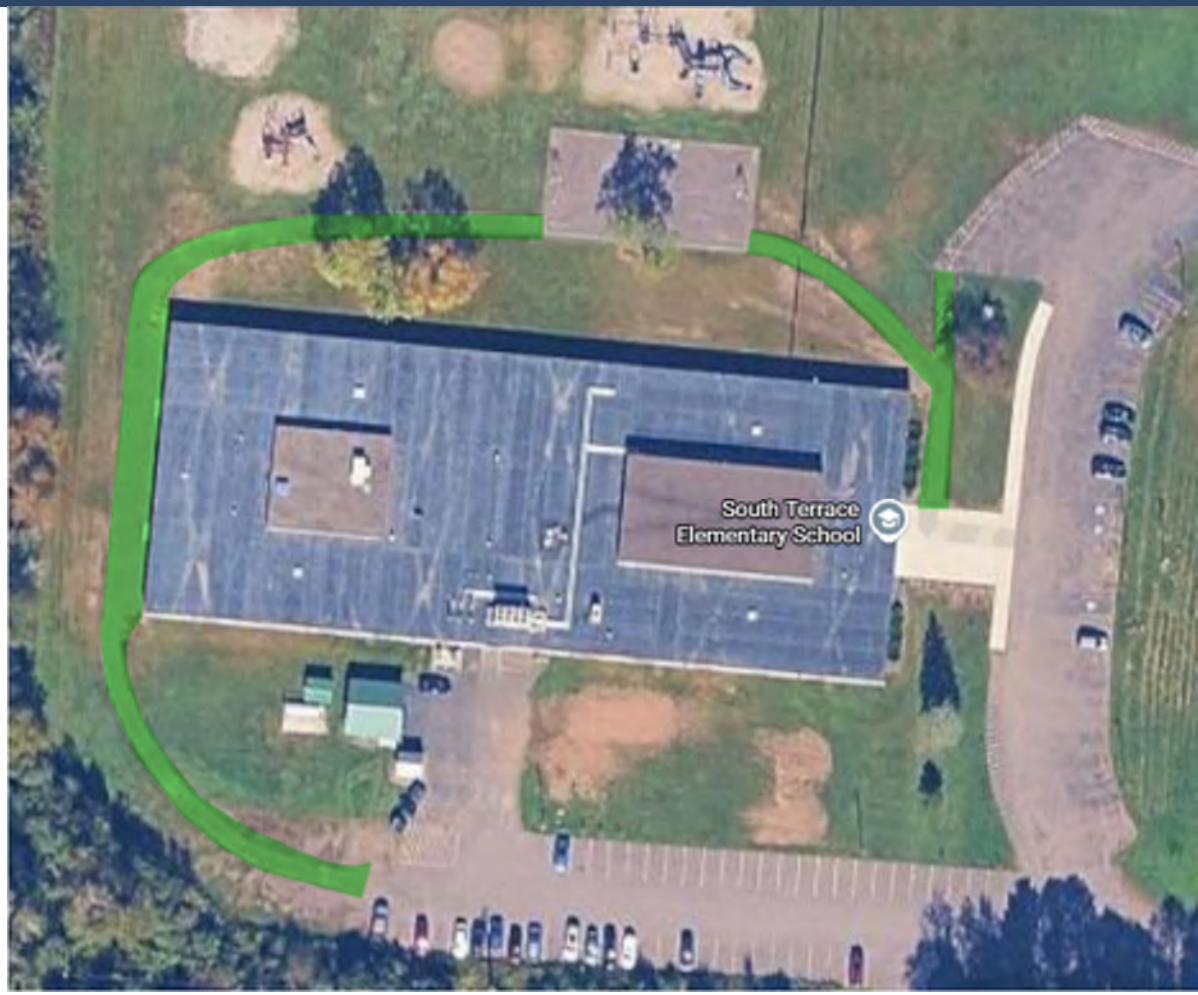
- **Sidewalks**
- **Curb and Gutter as required**
- **Lot Lighting**
- **Parent Pick-Up / Drop-Off**
- **Bus Drop-Off**
- **Signage**
- **Parking Lots**
- **Retention Pond**

*If an addition or project occurs in the future, this lot layout plans for them with minimal rework at sidewalk. Final design would be developed with additional staff input.



Ottercreek – Paving & Path Repair Around Building

Estimated Budget: $36,600



*MDE Interpretation

Ottercreek – Athletic Paved Path

Estimated Budget: $22,900



*MDE Interpretation

Ottercreek – Athletic Parking Lot

Estimated Budget: $288,800

Scope:

Paved lot (60 Spaces)

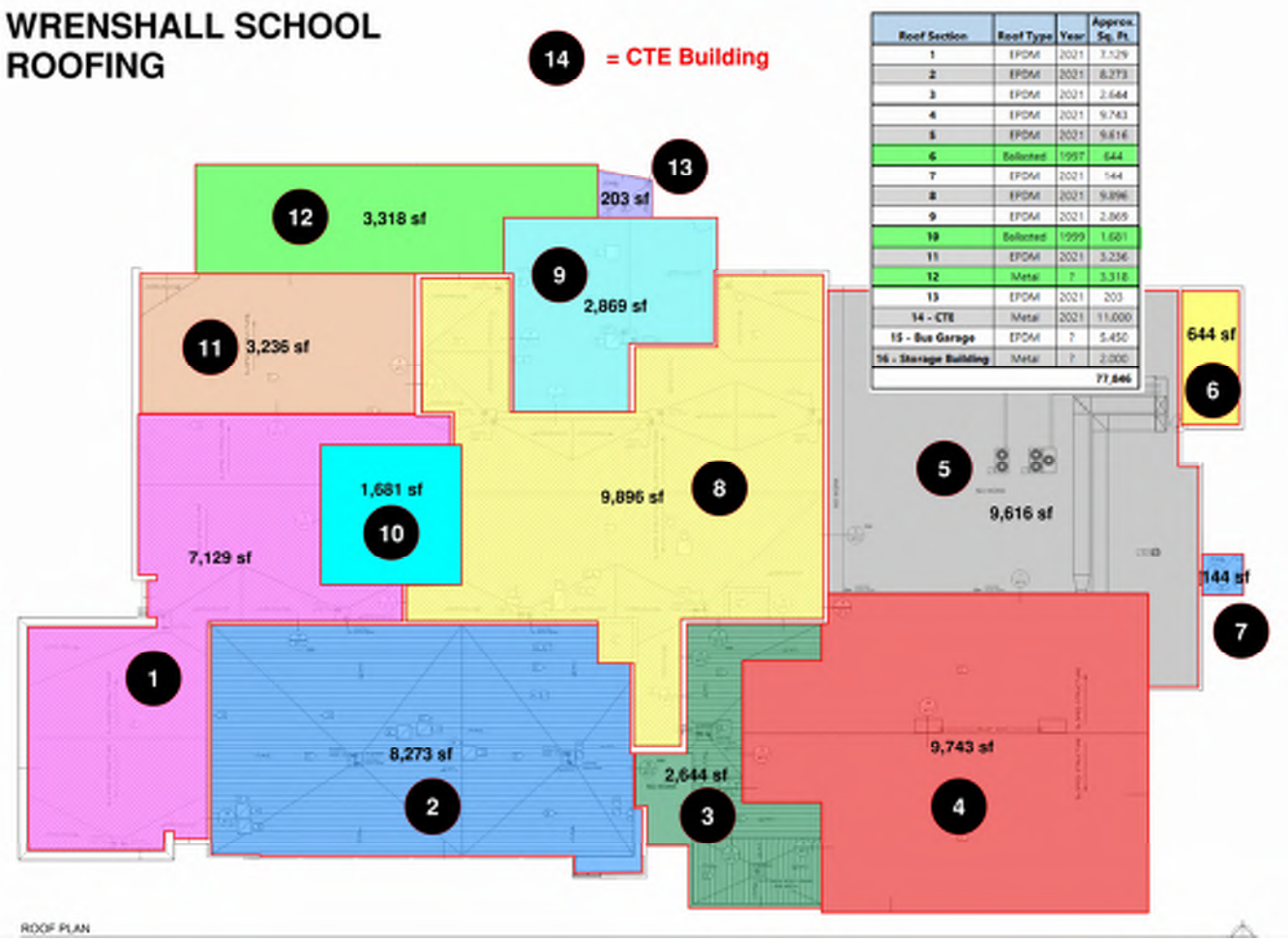
Lot lighting



Silvercreek – Roof Replacements

Estimated Budget: $263,700





Silvercreek – Bus Garage Roof Replacement

Estimated Budget: $187,300



Silvercreek – Misc. Paving Options

A. **Pave Bus Pickup / Dropoff Loop / Drainage: $653,800**

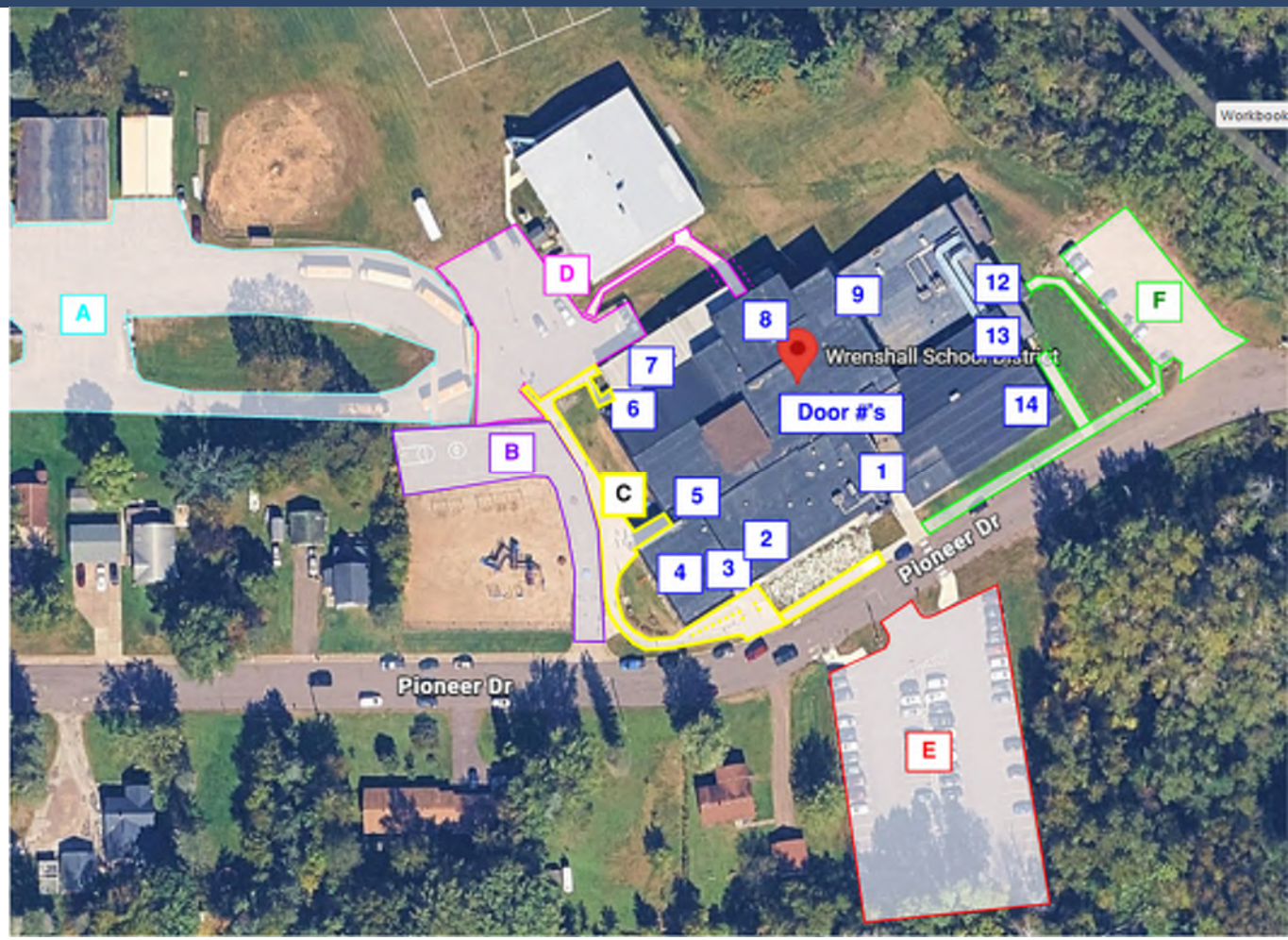
B. **Playground Area Paving Replacement: $92,600**

C. **Playground Area Sidewalks & Railings: $104,007**

D. **Repair (NW) CTE Area Pavement Railing, and Sidewalks: $105,112**

E. **Sealcoat & Stripe Main Front Parking Lot: $40,900**

F. **Pave (NE) Side Parking Area and Railings, Sidewalks: $374,073**




QUESTIONS?

ISD# 2918 Immediate Needs List

Ottercreek

Description	Estimated Budget
Option A) Parent / Bus / Parking / SW Lot	$ 1,428,800.00
Option B) Parent / Bus / Parking (No SW Lot)	$ 1,057,900.00
Paving & Path Repairs Around Building	$ 36,600.00
Athletic Area - Paved Paths	$ 22,900.00
Athletic Area - Parking Lot w/Lights	$ 288,800.00

Silvercreek

Description	Estimated Budget
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F) Pave (NE) Side Parking Area, Railings, and Sidewalks	$ 374,073.00

*Final determination by MDE interpretation



Funding Mechanism	Selection
Abatement Bonds	x
Abatement Bonds	
Abatement Bonds*	
Abatement Bonds*	
Abatement Bonds	

Funding Mechanism	Selection
LTFM - Roofing	x
LTFM - Roofing	
Abatement Bonds	
Abatement Bonds	
Abatement Bonds	x
Abatement Bonds	x
Abatement Bonds	x
Abatement Bonds	x

Total Selected	$2,316,592.00