

BADGER PUBLIC SCHOOLS
Independent School District 676

2022 PAYABLE 2023
PROPERTY TAX HEARING

For the school year
July 1, 2022 – June 30, 2023

Prepared by:
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REQUIREMENTS OF THE TRUTH IN TAXATION HEARING

- The 2022 Pay 2023 Proposed Property Tax Levy
 - Proposed Changes
 - Specific Purposes for Changes
- Current Year Budget
 - Distribution of Revenues by Revenue Source
 - Spending by Program Area
- Public Comments and Questions

Minnesota Statute 275.065



School District Levy and School District Funds

School District Levy

- Tax is levied in the fall of 2022 taxes are payable and collected in 2023
- District Revenue for 2023-2024 school year
- Fiscal year 2024

School District Funds

General Fund Levy

- A. Based on student enrollment

Community Education Fund Levy

- A. Based on the population of the District
 1. Includes basic community education revenue, youth services and after school revenue
 2. Early childhood family education levy is based on number of children under 5 years of age in district



School District Levy and School District Funds

School District Funds (continued)

Debt Service Fund Levy

- A. Based on annual debt retirement schedules
 - 1. Annual levy is what is needed to pay principal and interest payments of bonded debt plus 5%
 - 2. A calculation is done annually by the Minnesota Department of Education to determine level of fund balance
 - a. If over cap of 5% a levy reduction will be made to bring debt fund balance to the 5% over levy requirement
 - 3. Debt Service Fund may be composed of voter-approved bonds, as well as non-voter approved bonds such as alternative facilities bonds, capital facilities bonds and long-term facilities maintenance bonds



How will your 2023 School Taxes be spent?

General Fund

Percent

Provides funding for district regular and special education instructional programs including but not limited to support services, transportation, instructional, athletic, and operational equipment, technology, building maintenance, etc.

96.62%

Community Education Fund

Funding for Community Education programs
Early Childhood Family Education and School Readiness

3.38%

Total Levy before credits and exclusions:

100.00%



The School District Levy is changing by

\$45,554.17

Or

12.36%

Source: MDE Levy Limitation and Certification Report for taxes payable 2023 (page 30 of 39)



SCHOOL DISTRICT BUDGET

CURRENT SCHOOL YEAR 2022-2023

Values represented in the composite budget on the following page(s) are based on revised current year budget which is on the agenda tonight for approval



ISD 676 - BADGER PUBLIC SCHOOLS
FISCAL YEAR 2022-2023
COMPOSITE BUDGET

REVENUES						
	GENERAL FUND	FOOD SERVICE FUND	COMM. ED. FUND	DEBT FUND	GIFTS / BEQUESTS	TOTALS
	FUND 01	FUND 02	FUND 04	FUND 07	FUND 08	
Levy	\$500,418		\$13,278			\$513,696
Misc. Local Rev.	68,885	14,700	5,000			88,585
State Aid	2,659,946		28,320			2,688,266
Federal Aid	256,085	151,708	0			407,793
Totals	\$3,485,334	\$166,408	\$46,598	\$0	\$0	\$3,698,340

EXPENSES						
	GENERAL FUND	FOOD SERVICE FUND	COMM. ED. FUND	DEBT FUND	GIFTS / BEQUESTS	TOTALS
	FUND 01	FUND 02	FUND 04	FUND 07	FUND 08	
Salaries / Wages / Benef	\$2,973,931	\$60,456	\$43,046			\$3,077,433
Purchased Services	461,594	5,000	6,575			473,169
Supplies & Materials	306,905	94,500	600			402,005
Capital Expenditures	235,821					235,821
Other Expenditures	15,138	3,500				18,638
Gifts/Bequests						0
Totals	\$3,993,389	\$163,456	\$50,221	\$0	\$0	\$4,207,066

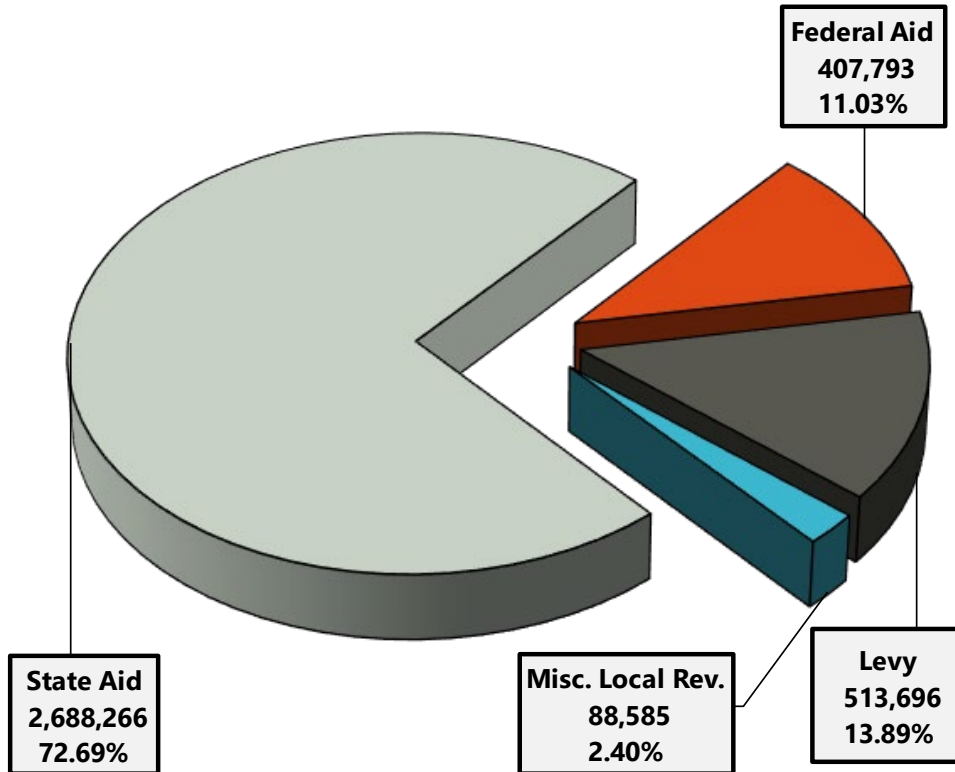
BUDGET BALANCE	(\$508,055)	\$2,952	(\$3,623)	\$0	\$0	(\$508,726)
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ISD 676 - BADGER PUBLIC SCHOOLS

FISCAL YEAR 2022-2023

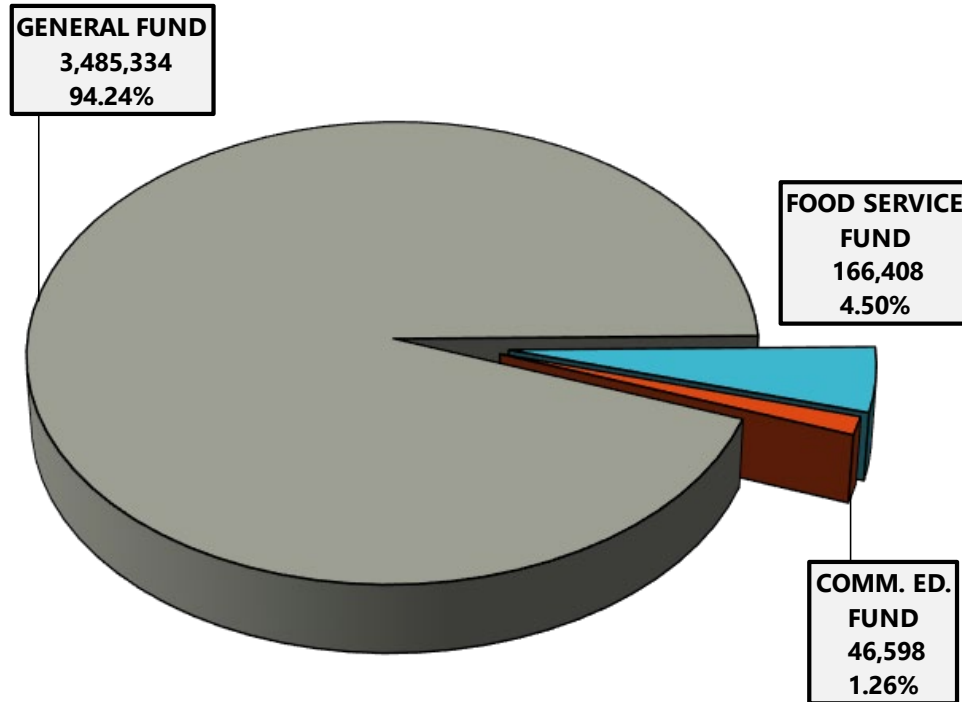
REVENUE BY SOURCE



Percentages may not total exactly 100% due to rounding



ISD 676 - BADGER PUBLIC SCHOOLS
FISCAL YEAR 2022-2023
REVENUE BY FUND



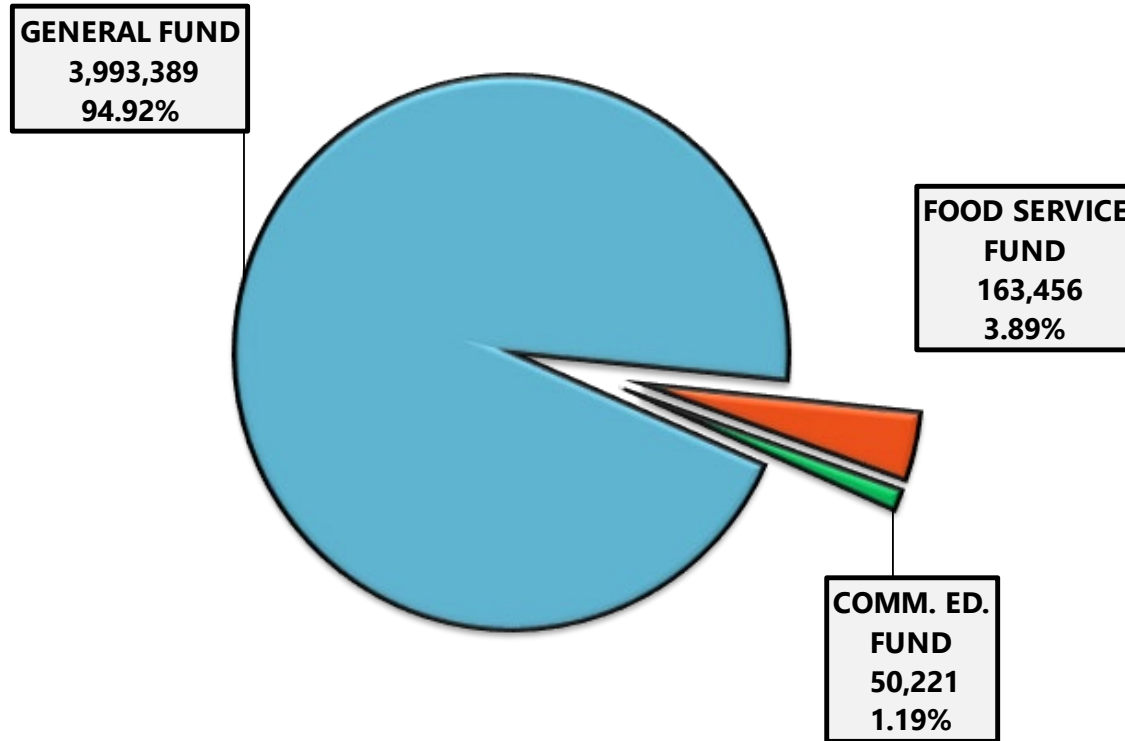
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ISD 676 - BADGER PUBLIC SCHOOLS

FISCAL YEAR 2022-2023

EXPENDITURE BY FUND



Percentages may not total exactly 100% due to rounding



ISD 676 - BADGER PUBLIC SCHOOLS

FISCAL YEAR 2022-2023

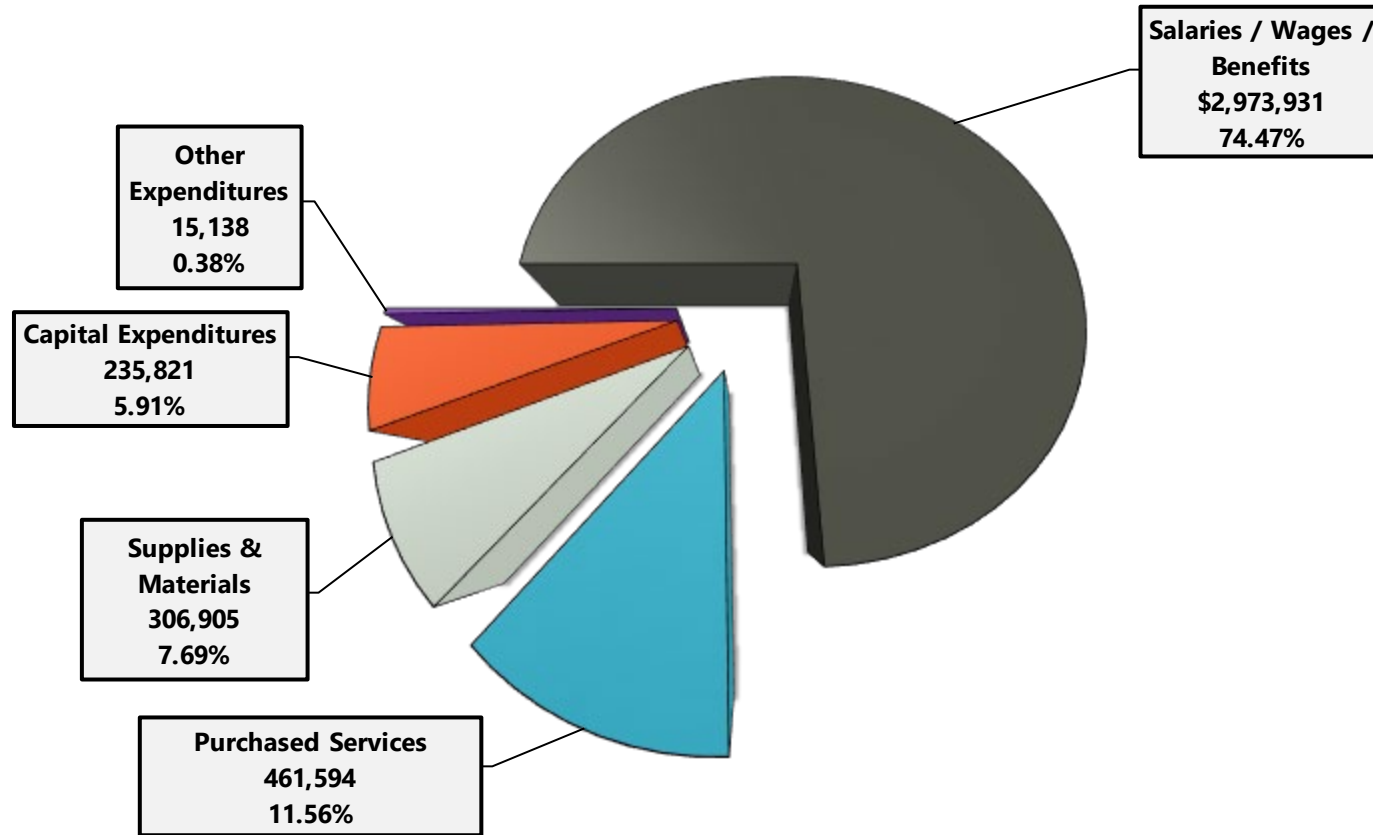
GENERAL FUND PROGRAM EXPENDITURES

EXPENSES	GENERAL FUND 01	
Salaries / Wages / Benefits	\$2,973,931	74.47%
Purchased Services	461,594	11.56%
Supplies & Materials	306,905	7.69%
Capital Expenditures	235,821	5.91%
Other Expenditures	15,138	0.38%
TOTAL EXPENDITURES	\$3,993,389	100.00%

Percentages may not total exactly 100% due to rounding



ISD 676 - BADGER PUBLIC SCHOOLS FISCAL YEAR 2022-2023 GENERAL FUND 01 PROGRAM EXPENDITURES



Percentages may not total exactly 100% due to rounding



Local Financial Reminders

November 2020 Election

Question #1: Renewal of existing Capital Projects Levy (*Tax Base driven Levy*)

Question #2: Renewal of Existing Operating Levy (*Pupil driven levy*)

Term Length: 10 Years
Commencing Taxes Payable 2021 and ending in Taxes Payable 2030

Voters Approved a 5.12076% NTC Rate

Voters Approved \$1,170.29 per Pupil

Term Length: 10 Years
Commencing with Taxes Payable 2022 and ending in Taxes Payable 2031

Yes Votes: 439 or 81.15%
No Votes: 102 or 18.85%

increased tax base = more revenue
decreased tax base = less revenue

More pupils = more revenue
Less pupils = less revenue

Yes Votes: 441 or 80.33%
No Votes: 108 or 19.67%



Local Financial Reminders - Continued

- Facilities Items
 - District may need to explore boiler / heating system
 - Potential upgrade of main fire protection sensor and smoke/heat detection units
 - Why?
 - Accumulation of mis-matched smoke/heat detectors over several decades with some units that cannot be tested due to lack of reset mechanism
 - False alarms from fire panel early in heating season (outside of school hours)
 - Upgrade to matching units would maximize effectiveness of fire protection sensor panel

Ag2School Credit State Program creates a more equitable State share of school facility costs by targeting property tax relief to farm property for taxes paid on school bond improvements by 70% for taxes payable in 2023 and beyond. It includes all class 2a (*homestead and non-homestead ag land*), 2b (*rural vacant land*) and 2c (*managed forest land*) property except the dwelling value (*house, garage and one acre*) of the property.

Future General Obligation bonding is an option to utilize this program for the district's future capital needs.



Local Financial Reminders - Continued

Capital Purchase in FY 2021:

- Ford Transit Type III Vehicle

Capital Purchases in FY 2022:

- Arena Building and Acreage
- Bobcat Tractor and Attachments
- 113 iPads for Grades K-5
- 25 MacBooks for Grades 6-12
- Certified Replacement Woodchips for Playground (Health & Safety Eligible)

Capital Purchases in FY 2023:

- School Bus (COVID Pandemic ESSER Funds Eligible)
- Replacement Safety Surveillance Camera System
- Shot Clocks and Replacement Scoreboards in the Gym
- Replacement Bus Garage Quonset Doors (LTFM Eligible)
- Replacement Gym Sound System (Portions LTFM Eligible)



Local Financial Reminders - Continued

History of Enrollment – Past 13 Years

ISD 676 - BADGER PUBLIC SCHOOLS	
School Year	Student Enrollment (ADM)
2010-2011	218
2011-2012	249
2012-2013	251
2013-2014	247
2014-2015	259
2015-2016	257
2016-2017	241
2017-2018	230
2018-2019	221
2019-2020	233
2020-2021	223
2021-2022	222
2022-2023*	220

**Estimate - originally 204 for 2022 - 2023*



HOW ARE STATE AID AND LOCAL LEVIES DETERMINED?



AUTHORITY FOR SCHOOL LEVIES

A SCHOOL DISTRICT TAX LEVY MAY BE EITHER:

SET BY STATE FORMULA

OR

VOTER APPROVED



ISD 676 - BADGER PUBLIC SCHOOLS

GENERAL FUND

GROSS LEVY COMPARISON

Total % Change = 12.858%

	Actual 2021 Pay 2022	Proposed 2022 Pay 2023	Dollar Difference
1 Referendum (voter-approved)	165,447.01	168,619.76	3,172.75
2 Local Optional	43,362.43	71,666.79	28,304.36
3 Equity	9,428.88	11,356.62	1,927.74
4 Transition	3,022.78	3,342.80	320.02
5 Capital Projects Levy (voter-approved)	54,717.42	56,345.87	1,628.45
6 Operating Capital	12,383.84	11,903.22	(480.62)
7 Reemployment Insurance	429.55	0.00	(429.55)
8 Safe Schools	9,478.80	10,014.12	535.32
9 Career Technical	30,973.58	39,591.49	8,617.91
10 LTFM Equalized (state aid = 73%)	25,240.17	27,092.92	1,852.75
11 LTFM Unequalized	0.00	0.00	0.00
12 Tax Abatement / Other Adj.	(58.68)	65.02	123.70
Total Gross Levy	354,425.78	399,998.61	45,572.83

ISD 676 - BADGER PUBLIC SCHOOLS COMMUNITY SERVICE GROSS LEVY COMPARISON

Total % Change = -0.133%

	Actual 2021 Pay 2022	Proposed 2022 Pay 2023	Dollar Difference
1 Basic Community Education	\$11,040.45	\$11,040.45	\$0.00
2 Early Child Family	2,936.24	2,916.57	(19.67)
3 Home Visiting	44.81	41.12	(3.69)
4 Adults w/ Disabilities	0.00	0.00	0.00
5 School Age Care	0.00	0.00	0.00
6 Other Adjustments	0.00	0.00	0.00
7 Tax Abatement	<u>(2.30)</u>	<u>2.40</u>	<u>4.70</u>
Total Gross Levy	\$14,019.20	\$14,000.54	(\$18.66)

ISD 676 - BADGER PUBLIC SCHOOLS DEBT SERVICE GROSS LEVY COMPARISON

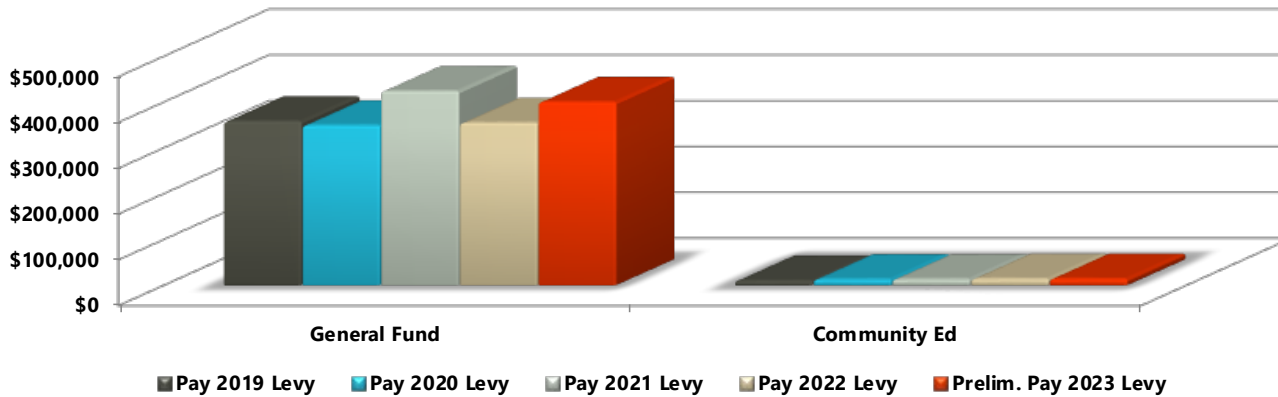
Total % Change = 0.000%

	Actual 2021 Pay 2022	Proposed 2022 Pay 2023	Dollar Difference
1 Voter Approved Debt Service	\$0.00	\$0.00	\$0.00
2 LTFM Bond Debt Service	0.00	0.00	0.00
3 Debt Excess	0.00	0.00	0.00
4 Tax Abatement	0.00	0.00	0.00
5 Other Adjustments	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Gross Levy	\$0.00	\$0.00	\$0.00

ISD 676 - BADGER PUBLIC SCHOOLS SCHOOL PORTION of PROPERTY TAX LEVY

Total Pay 2019 Levy = \$367,192.43
 Total Pay 2020 Levy = \$361,877.40
 Total Pay 2021 Levy = \$436,970.18
 Total Pay 2022 Levy = \$368,444.98
Total Prelim. Pay 2023 Levy = \$413,999.15

School Levy Comparison



	Pay 2019 Levy	Pay 2020 Levy	Pay 2021 Levy	Pay 2022 Levy	Prelim. Pay 2023 Levy
General Fund	357,734.78	349,007.60	423,740.90	354,425.78	399,998.61
Community Ed	9,457.65	12,869.80	13,229.28	14,019.20	\$14,000.54
Total Levy	367,192.43	361,877.40	436,970.18	368,444.98	413,999.15



Why the Increase in Spread Levy?

SUMMARY OF NTC & RMV PORTIONS OF LEVY				
	Taxes Payable 2022	Taxes Payable 2023	Difference	% of Total Levy Change
RMV Levy	221,261.10	254,985.97	33,724.87	74.03%
NTC Levy	147,183.88	159,013.18	11,829.30	25.97%
Total Spread Levy	368,444.98	413,999.15	45,554.17	

SUMMARY OF V-A OPERATING LEVY (RMV)				
	Taxes Payable 2022	Taxes Payable 2023	Difference	
Authority Per Pupil	1,170.29	1,170.29	0.00	
Adj. Pupil Units	205.60	229.80	24.20	
Total Revenue	240,611.62	268,932.64	28,321.02	
Total Levy Prior to Adj.	171,311.39	179,644.03	8,332.64	
Total Aid	69,300.23	89,288.61	19,988.38	
Total Aid %	28.80%	33.20%	4.40%	

SUMMARY OF LOCAL OPTIONAL REVENUE (RMV)				
	Taxes Payable 2022	Taxes Payable 2023	Difference	
Authority Per Pupil	724.00	724.00	0.00	
Adj. Pupil Units	205.60	229.80	24.20	
Total Revenue	148,854.40	166,375.20	17,520.80	
Total Levy Prior to Adj.	47,258.42	64,588.04	17,329.62	
Total Aid	101,595.98	101,787.16	191.18	
Total Aid %	68.25%	61.18%	-7.07%	

Pupil Unit Growth Equates to Total Levy Change of \$25,662.26 for these Two RMV Levy Components



WHAT ARE THE MAIN VARIABLES THAT MAY CAUSE PROPERTY TAX INCREASES AND DECREASES?

- 1. Changes in market values**
- 2. Changes in class rates/history**
- 3. Market value exclusion**
- 4. Voter approved referendums**
- 5. State adjustments**
(i.e. Ag2School Tax Credit Program)
- 6. Change in enrollment numbers and adjustments for prior years enrollment (estimate to actual)**
- 7. New programs authorized or mandated by legislature**
(i.e. Long-Term Facilities Maintenance [LTFM] Revenue Program)



CHANGES IN MARKET VALUE

The market values are final and are not a subject for the upcoming budget hearings. They were discussed at the local County Board of Review and County Board of Equalization hearings held earlier this year. The final taxable market values may reflect a reduction under the limited value law. If this property is a qualifying homestead, the final taxable market values may exclude improvements which you made to this property.

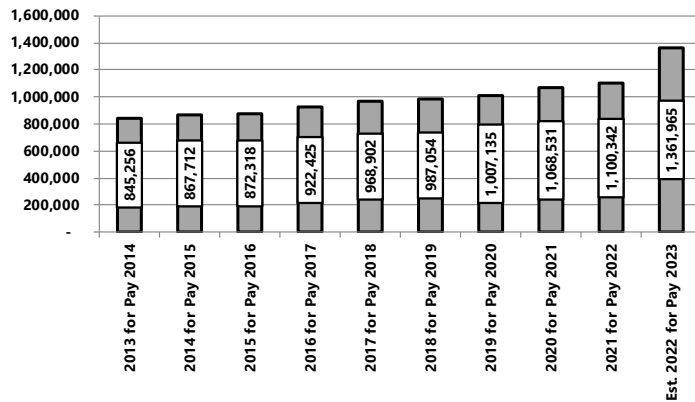


TAX BASE HISTORY

ISD 676 - BADGER PUBLIC SCHOOLS TAX BASE HISTORY

	NTC	% Change
2013 for Pay 2014	845,256	-
2014 for Pay 2015	867,712	2.66%
2015 for Pay 2016	872,318	0.53%
2016 for Pay 2017	922,425	5.74%
2017 for Pay 2018	968,902	5.04%
2018 for Pay 2019	987,054	1.87%
2019 for Pay 2020	1,007,135	2.03%
2020 for Pay 2021	1,068,531	6.10%
2021 for Pay 2022	1,100,342	2.98%
Est. 2022 for Pay 2023	1,361,965	23.78%
10-year Average		5.64%

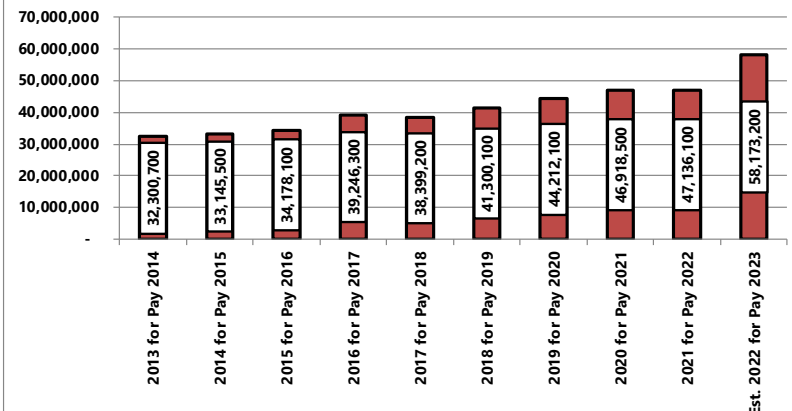
NTC (Net Tax Capacity)



ISD 676 - BADGER PUBLIC SCHOOLS TAX BASE HISTORY

	RMV	% Change
2013 for Pay 2014	32,300,700	-
2014 for Pay 2015	33,145,500	2.62%
2015 for Pay 2016	34,178,100	3.12%
2016 for Pay 2017	39,246,300	14.83%
2017 for Pay 2018	38,399,200	-2.16%
2018 for Pay 2019	41,300,100	7.55%
2019 for Pay 2020	44,212,100	7.05%
2020 for Pay 2021	46,918,500	6.12%
2021 for Pay 2022	47,136,100	0.46%
Est. 2022 for Pay 2023	58,173,200	23.42%
10-year Average		7.00%

RMV (Referendum Market Value)



Source: Roseau County Preliminary Pay 2023 Truth in Taxation data and MN Department of Education

TAX BASE MAKE-UP BY PROPERTY CLASSIFICATION

ISD 676 Badger Public Schools		
Net Tax Capacity Breakdown		
	Value	%
Residential Homestead	406,672.00	27.31%
Agricultural	831,108.00	62.03%
Commercial/Industrial	29,937.00	2.75%
Railroad Operating Property	2,144.00	0.31%
Public Utility	1,538.00	0.13%
Residential Non-Homestead	62,941.00	5.19%
Seasonal/Recreational Comm. & Residt'l	17,191.00	1.32%
Other	0.00	0.00%
Personal Property	<u>10,658.00</u>	<u>0.96%</u>
TOTAL	1,362,189.00	100.00%

Source: MN Department of Revenue Pay 2023 PRISM System



EST. SCHOOL PORTION OF PROPERTY TAXES FOR PROPERTY LOCATED IN ISD 676 BADGER PUBLIC SCHOOLS

0.00% ENTER DESIRED CHANGE IN PROPERTY VALUE

Type of Property	Estimated Market Value - Taxes Payable 2021	Estimated Market Value - Taxes Payable 2022	Estimated Market Value - Taxes Payable 2023	Actual Pay 2021 School Portion of Taxes	Actual Pay 2022 School Portion of Taxes	Preliminary Pay 2023 School Portion of Taxes	Estimated Tax Increase / (Decrease) - Pay 2021 vs Pay 2022	Estimated Percent Change	Estimated Tax Increase / (Decrease) - Pay 2022 vs Pay 2023	Estimated Percent Change
Residential Homestead	50,000	50,000	50,000	354.13	274.83	254.19	(79.29)	-22.39%	(20.65)	-7.51%
	75,000	75,000	75,000	531.19	412.25	381.28	(118.94)	-22.39%	(30.97)	-7.51%
	100,000	100,000	100,000	723.94	565.45	522.15	(158.49)	-21.89%	(43.30)	-7.66%
	115,000	115,000	115,000	839.89	657.66	606.92	(182.23)	-21.70%	(50.74)	-7.72%
	125,000	125,000	125,000	917.23	719.18	663.48	(198.05)	-21.59%	(55.70)	-7.75%
	150,000	150,000	150,000	1,110.65	873.05	804.94	(237.60)	-21.39%	(68.12)	-7.80%
	175,000	175,000	175,000	1,303.94	1,026.79	946.27	(277.15)	-21.26%	(80.52)	-7.84%
	200,000	200,000	200,000	1,497.36	1,180.66	1,087.72	(316.71)	-21.15%	(92.93)	-7.87%
	250,000	250,000	250,000	1,884.07	1,488.26	1,370.51	(395.81)	-21.01%	(117.75)	-7.91%
300,000	300,000	300,000	2,270.78	1,795.87	1,653.30	(474.92)	-20.91%	(142.56)	-7.94%	
400,000	400,000	400,000	3,044.20	2,411.07	2,218.88	(633.13)	-20.80%	(192.20)	-7.97%	
Commercial Industrial	100,000	100,000	100,000	827.95	670.05	613.45	(157.90)	-19.07%	(56.60)	-8.45%
	250,000	250,000	250,000	2,136.38	1,742.01	1,591.99	(394.37)	-18.46%	(150.02)	-8.61%
	500,000	500,000	500,000	4,372.50	3,584.33	3,271.54	(788.17)	-18.03%	(312.79)	-8.73%
	1,000,000	1,000,000	1,000,000	8,844.75	7,268.98	6,630.64	(1,575.77)	-17.82%	(638.34)	-8.78%
Ag Homestead**,** (average value per acre)	2,500	2,500	2,500	1.66	1.67	1.46	0.01	0.57%	(0.21)	-12.72%
	3,000	3,000	3,000	2.00	2.01	1.75	0.01	0.57%	(0.26)	-12.72%
	3,500	3,500	3,500	2.33	2.34	2.04	0.01	0.57%	(0.30)	-12.72%
	4,000	4,000	4,000	2.66	2.68	2.34	0.02	0.57%	(0.34)	-12.72%
Ag Non-Homestead** (average value per acre)	2,500	2,500	2,500	3.33	3.34	2.92	0.02	0.57%	(0.43)	-12.72%
	3,000	3,000	3,000	3.99	4.01	3.50	0.02	0.57%	(0.51)	-12.72%
	3,500	3,500	3,500	4.66	4.68	4.09	0.03	0.57%	(0.60)	-12.72%
	4,000	4,000	4,000	5.32	5.35	4.67	0.03	0.57%	(0.68)	-12.72%
Ag2School Credit Percentage (if applicable)				55%	60%	70%				

Note, School Portion of Property Tax prior to any available Disparity Aid or Taxonite Hmstd. Adjustments

* Ag Hstd examples exclude the house, garage and 1 acre and has same tax impact as a Res Hstd property

** Qualifies for Ag2School Credit beginning in Pay 2018

Source: Roseau County Data and MN Department of Education

EST. SCHOOL PORTION OF PROPERTY TAXES FOR PROPERTY LOCATED IN ISD 676 BADGER PUBLIC SCHOOLS

2.98%
23.78%
ENTER DESIRED CHANGE IN PROPERTY VALUE

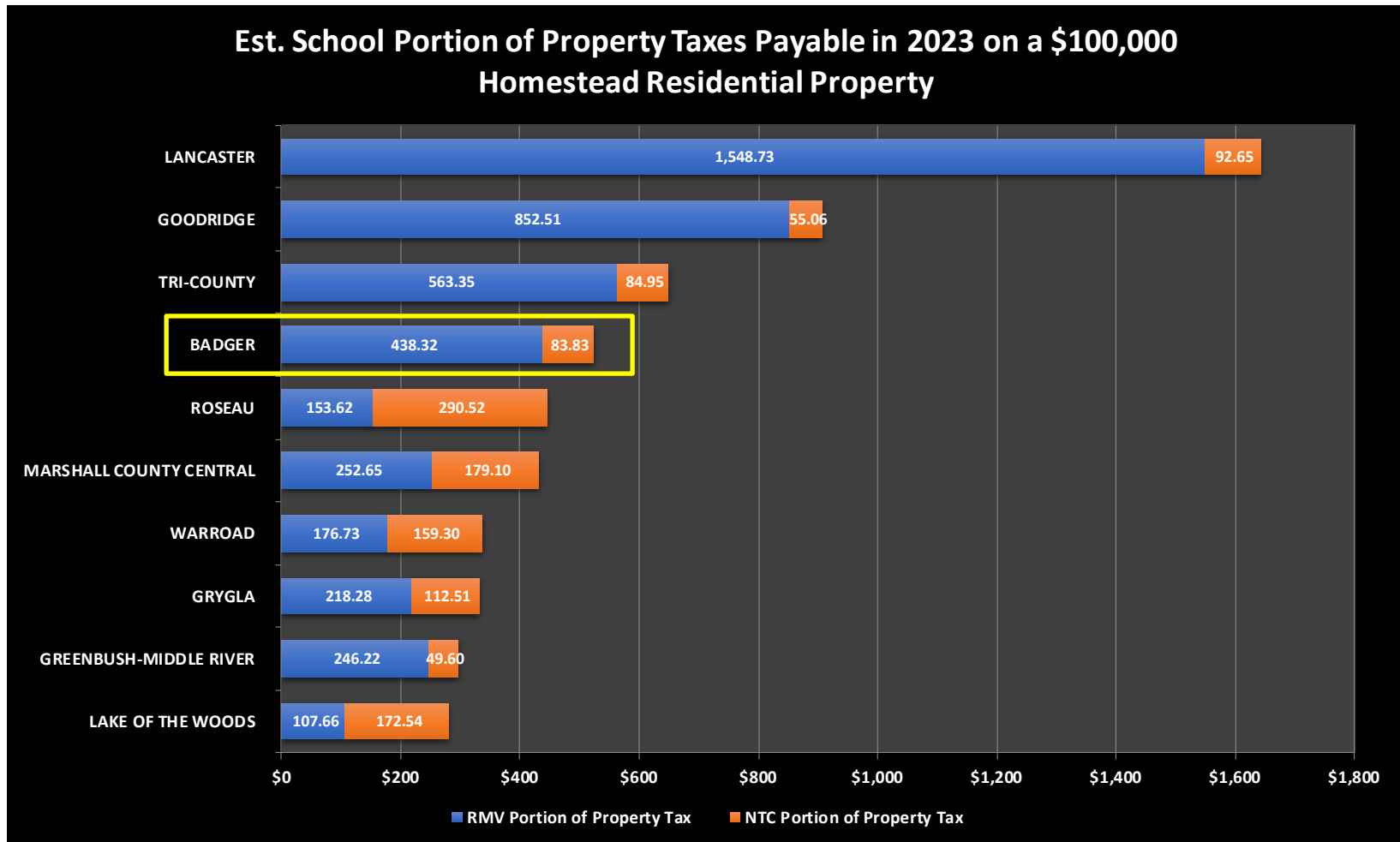
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Residential Homestead	50,000	51,490	63,734	354.13	283.03	323.96	(71.09)	-20.08%	40.93	14.46%
	75,000	77,235	95,601	531.19	425.28	497.26	(105.91)	-19.94%	71.98	16.93%
	100,000	102,980	127,469	723.94	583.72	677.46	(140.23)	-19.37%	93.74	16.06%
	115,000	118,427	146,589	839.89	678.70	785.66	(161.19)	-19.19%	106.96	15.76%
	125,000	128,725	159,336	917.23	742.02	857.65	(175.21)	-19.10%	115.63	15.58%
	150,000	154,470	191,203	1,110.65	900.59	1,037.96	(210.06)	-18.91%	137.37	15.25%
	175,000	180,215	223,070	1,303.94	1,058.89	1,218.15	(245.05)	-18.79%	159.26	15.04%
	200,000	205,960	254,937	1,497.36	1,217.33	1,398.34	(280.03)	-18.70%	181.01	14.87%
	250,000	257,450	318,672	1,884.07	1,534.07	1,758.84	(350.01)	-18.58%	224.78	14.65%
Commercial Industrial	300,000	308,940	382,406	2,270.78	1,850.81	2,119.34	(419.98)	-18.49%	268.54	14.51%
	400,000	411,920	509,875	3,044.20	2,484.28	2,832.99	(559.92)	-18.39%	348.71	14.04%
	100,000	102,980	127,469	827.95	690.02	781.95	(137.93)	-16.66%	91.93	13.32%
	250,000	257,450	318,672	2,136.38	1,796.91	2,053.34	(339.47)	-15.89%	256.43	14.27%
Ag Homestead*,** (average value per acre)	500,000	514,900	637,343	4,372.50	3,694.13	4,194.24	(678.37)	-15.51%	500.10	13.54%
	1,000,000	1,029,800	1,274,686	8,844.75	7,488.59	8,476.04	(1,356.16)	-15.33%	987.45	13.19%
	2,500	2,575	3,187	1.66	1.72	1.86	0.06	3.57%	0.14	8.04%
	3,000	3,089	3,824	2.00	2.07	2.23	0.07	3.57%	0.17	8.04%
Ag Non-Homestead** (average value per acre)	3,500	3,604	4,461	2.33	2.41	2.60	0.08	3.57%	0.19	8.04%
	4,000	4,119	5,099	2.66	2.75	2.98	0.09	3.57%	0.22	8.04%
	2,500	2,575	3,187	3.33	3.44	3.72	0.12	3.57%	0.28	8.04%
	3,000	3,089	3,824	3.99	4.13	4.46	0.14	3.57%	0.33	8.04%
Ag Non-Homestead** (average value per acre)	3,500	3,604	4,461	4.66	4.82	5.21	0.17	3.57%	0.39	8.04%
	4,000	4,119	5,099	5.32	5.51	5.95	0.19	3.57%	0.44	8.04%
	Ag2School Credit Percentage (if applicable)				55%	60%	70%			

Note, School Portion of Property Tax prior to any available Disparity Aid or Taconite Hmstd. Adjustments

** Ag Hstd examples exclude the house, garage and 1 acre and has same tax impact as a Res Hstd property*

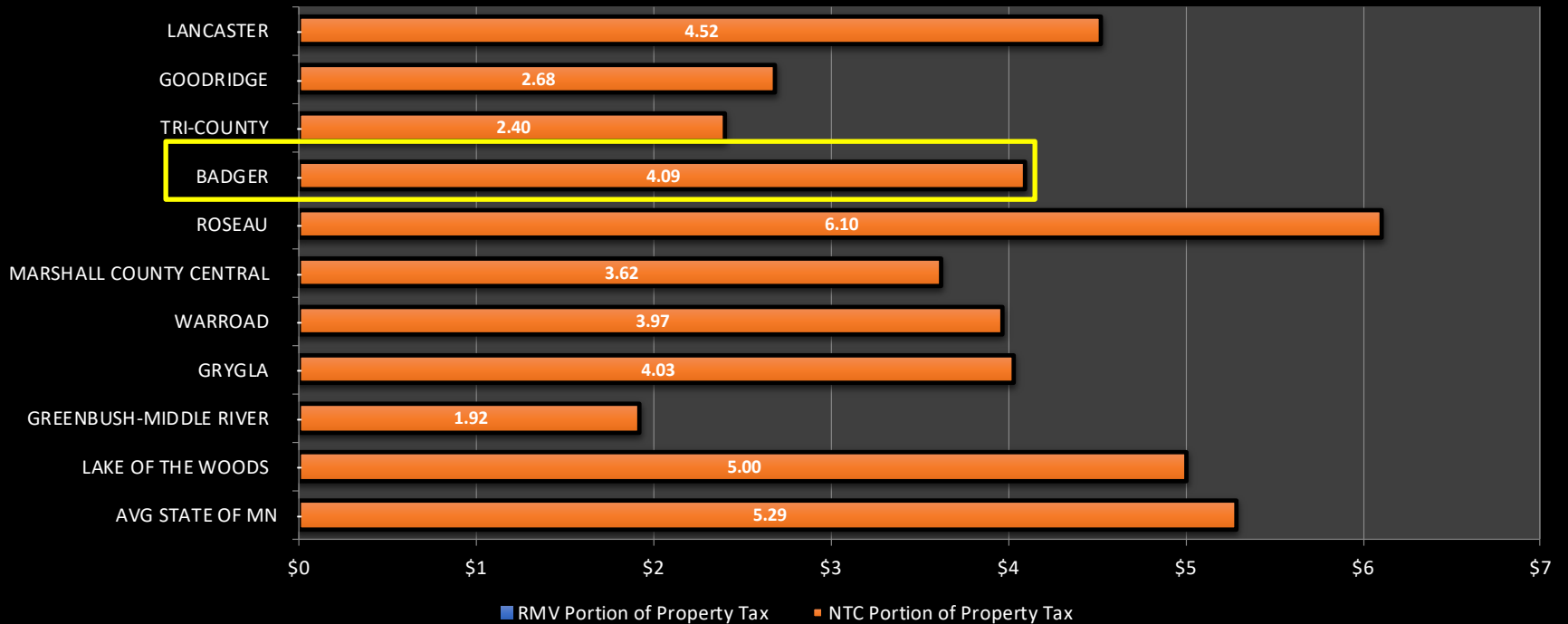
*** Qualifies for Ag2School Credit beginning in Pay 2018*

Source: Roseau County Data and MN Department of Education



Source: Roseau County, MN Dept. of Revenue PRISM data, and MN Department of Education.

Est. School Portion of Property Taxes Payable in 2023 on a 1-acre Non-homestead Agricultural Property valued at \$3,500



Source: Roseau County, MN Dept. of Revenue PRISM data, and MN Department of Education.

Whereas, Pursuant to Minnesota Statutes the School Board of Independent School District No. 676, Badger Public Schools, Minnesota, is authorized to make the following proposed tax levies for general purposes:

General Fund	\$ 399,998.61
Community Services	<u>\$ 14,000.54</u>
Total Proposed Tax Levy	\$ 413,999.15

Now Therefore, Be it resolved by the School Board of Independent School District No. 676, Badger, Minnesota, that the levy to be levied in 2023 to be collected in 2023 is set at \$413,999.15. The clerk of the ISD 676 School Board is authorized to certify the proposed levy to the County Auditor of Roseau County, Minnesota.



Public Comments and Questions?

Contact Superintendent Kevin Ricke

Email: kricke@badger.k12.mn.us

Phone: 218-528-3201

