BADGER PUBLIC SCHOOLS Independent School District 676

2025 PAYABLE 2026 PROPERTY TAX HEARING

For the school year July 1, 2025 – June 30, 2026

Prepared by:
Dan Carpenter, Superintendent
Leah Hasson, Business Manager
Matt Rantapaa, Director, R.W. Baird & Co.

REQUIREMENTS OF THE TRUTH IN TAXATION HEARING

- The 2025 Pay 2026 Proposed Property Tax Levy
 - Proposed Changes
 - Specific Purposes for Changes
- Current Year Budget (FY 2026 2025/2026 School Year)
 - 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 2025 taxes are payable and collected in 2026
- District Revenue for 2026-2027 school year
- Fiscal year 2027

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 2025 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. | 65.21% |
| Community Education Fund | |
| Funding for Community Education programs | |
| Early Childhood Family Education and School Readiness | 0.78% |
| Debt Service Fund | |
| Levy for repayment of principal and interest on District debt | 34.01% |
| Total Levy before credits and exclusions: | 100.00% |

The School District Levy is changing by

\$491,472.61 Or 64.23%

Source: MDE Levy Limitation and Certification Report for taxes payable 2026 (page 31 of 39)

SCHOOL DISTRICT BUDGET

CURRENT SCHOOL YEAR 2025-2026

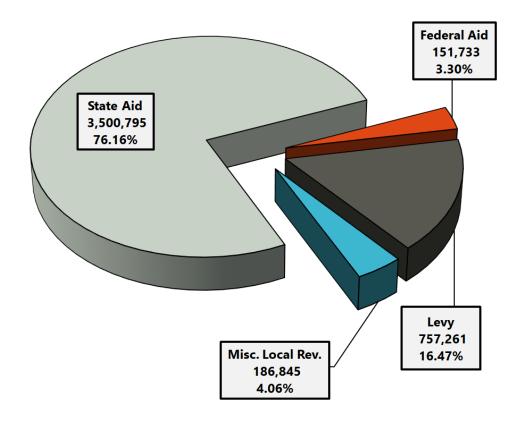
ISD 676 - BADGER PUBLIC SCHOOLS FISCAL YEAR 2025-2026 COMPOSITE BUDGET

| REVENUES | | | | | |
|------------------|-----------------|-------------------------|-------------------|-------------|--|
| | GENERAL FUND | FOOD SERVICE FUND | COMM. ED. FUND | TOTALS | |
| | FUND 01 | FUND 02 | FUND 04 | | |
| Levy | \$752,152 | \$0 | \$5,109 | \$757,261 | |
| Misc. Local Rev. | 162,745 | 20,600 | 3,500 | \$186,845 | |
| State Aid | 3,406,621 | 55,150 | 39,024 | \$3,500,795 | |
| Federal Aid | 51,733 | 100,000 | 0 | \$151,733 | |
| Totals | \$4,373,251 | \$175,750 | \$47,633 | \$4,596,634 | |

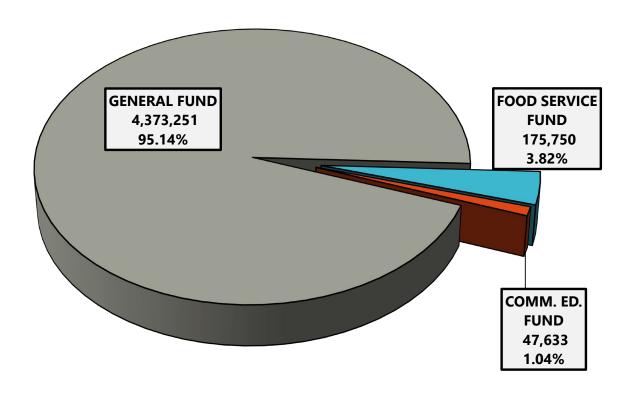
| EXPENSES | | | | | |
|-----------------------------|-----------------|-------------------------|-------------------|-------------|--|
| | GENERAL FUND | FOOD SERVICE FUND | COMM. ED. FUND | TOTALS | |
| | FUND 01 | FUND 02 | FUND 04 | | |
| Salaries / Wages / Benefits | \$3,445,116 | \$74,365 | \$32,884 | \$3,552,365 | |
| Purchased Services | 601,945 | 6,050 | 4,900 | \$612,895 | |
| Supplies & Materials | 303,273 | 132,500 | 550 | \$436,323 | |
| Capital Expenditures | 151,754 | 900 | 0 | \$152,654 | |
| Other Expenditures | 15,965 | 400 | 0 | \$16,365 | |
| Gifts/Bequests | 0 | 0 | 0 | \$0 | |
| Totals | \$4,518,053 | \$214,215 | \$38,334 | \$4,770,602 | |
| | | | | | |
| BUDGET BALANCE | (\$144,802) | (\$38,465) | \$9,299 | (\$173,968) | |



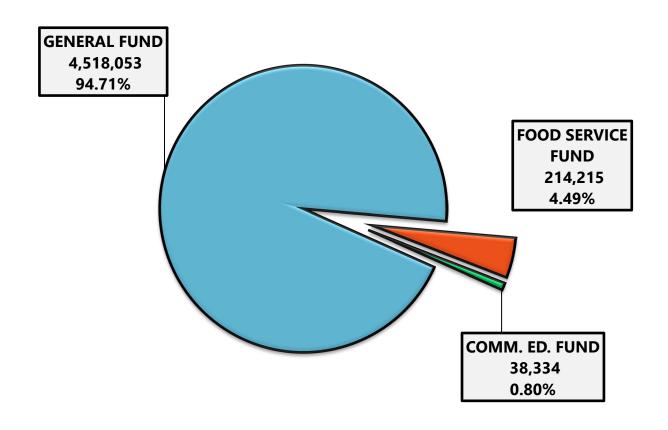
ISD 676 - BADGER PUBLIC SCHOOLS FISCAL YEAR 2025-2026 REVENUE BY SOURCE



ISD 676 - BADGER PUBLIC SCHOOLS FISCAL YEAR 2025-2026 REVENUE BY FUND



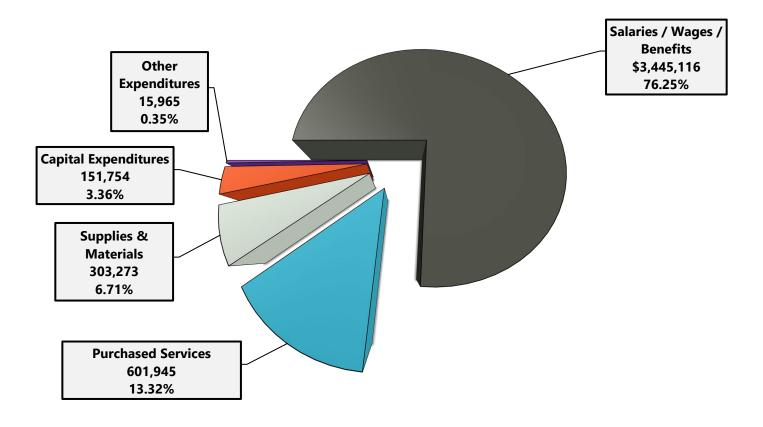
ISD 676 - BADGER PUBLIC SCHOOLS FISCAL YEAR 2025-2026 EXPENDITURE BY FUND



ISD 676 - BADGER PUBLIC SCHOOLS FISCAL YEAR 2025-2026 GENERAL FUND PROGRAM EXPENDITURES

| EXPENSES | GENERAL FUND 01 | |
|-----------------------------|-----------------|---------|
| Salaries / Wages / Benefits | \$3,445,116 | 76.25% |
| Purchased Services | 601,945 | 13.32% |
| Supplies & Materials | 303,273 | 6.71% |
| Capital Expenditures | 151,754 | 3.36% |
| Other Expenditures | 15,965 | 0.35% |
| TOTAL EXPENDITURES | \$4,518,053 | 100.00% |

ISD 676 - BADGER PUBLIC SCHOOLS FISCAL YEAR 2025-2026 GENERAL FUND 01 PROGRAM EXPENDITURES



Local Financial Reminders

November 2025 Election

November 2024 Election

Question #1: \$5.34MM School Building Bond Question #2 : Operating Levy Increase of \$429 per Pupil

Question #3: \$11.24MM School Building Bond Question #1: Increase Operating Levy by \$967.93 per pupil with inflation Question #2: Increase Operating Levy by \$967.93 per pupil with inflation

Question #3: \$15.23MM School Building Bonds

Result -PASS Yes Votes: 210 or 63.83% No Votes: 119 or 36.17%

Result – PASS Yes Votes: 179 or 54.91% No Votes: 147 or 45.09%

Result – FAIL Yes Votes: 140 or 43.34% No Votes : 183 or

56.66%

Result – PASS Votes: 327 or 53.78%

No Votes: 281 or 46.22%

Yes

Result – FAIL

271 or 45.17% No Votes: 329 or 54.83%

Yes

Votes:

Result – FAIL Votes: 239 or 40.03%

No
Votes: 358 or 59.97%

Yes



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 = 7.873%

| | Actual 2024 Pay 2025 | Proposed 2025 Pay 2026 | Dollar Difference |
|--|----------------------|---------------------------|-------------------|
| 1 Referendum (voter-approved) | 484,469.48 | 513,277.41 | 28,807.93 |
| 2 Local Optional | 62,468.79 | 70,685.27 | 8,216.48 |
| 3 Equity | 18,019.20 | 9,017.78 | (9,001.42) |
| 4 Transition | 8,290.54 | 5,121.38 | (3,169.16) |
| 5 Capital Projects Levy (voter-approved) | 87,786.98 | 96,532.67 | 8,745.69 |
| 6 Operating Capital | 16,889.18 | 20,320.14 | 3,430.96 |
| 7 Reemployment Insurance | 196.40 | 62.39 | (134.01) |
| 8 Safe Schools | 1,116.00 | 8,679.60 | 7,563.60 |
| 9 Career Technical | 53,547.25 | 65,806.49 | 12,259.24 |
| 10 LTFM Equalized (state aid = 71%) | 26,866.60 | 29,955.22 | 3,088.62 |
| 11 LTFM Unequalized | 0.00 | 0.00 | 0.00 |
| 12 Tax Abatement / Other Adj. | <u>0.00</u> | 0.00 | 0.00 |
| Total Gross Levy | 759,650.42 | 819,458.35 | 59,807.93 |



ISD 676 - BADGER PUBLIC SCHOOLS COMMUNITY SERVICE GROSS LEVY COMPARISON

Total % Change = 78.365%

| | Actual 2024 Pay 2025 | Proposed 2025 Pay 2026 | Dollar Difference |
|-----------------------------|----------------------|---------------------------|--------------------------|
| 1 Basic Community Education | \$5,515.99 | \$6,225.68 | \$709.69 |
| 2 Early Child Family | (5.12) | 3,524.79 | 3,529.91 |
| 3 Home Visiting | (5.01) | 70.07 | 75.08 |
| 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 | 0.00 | <u>0.00</u> | <u>0.00</u> |
| Total Gross Levy | \$5,505.86 | \$9,820.54 | \$4,314.68 |

ISD 676 - BADGER PUBLIC SCHOOLS DEBT SERVICE GROSS LEVY COMPARISON

Total % Change = 0.000%

| | Actual 2024 Pay 2025 | Proposed 2025 Pay 2026 | Dollar Difference |
|-------------------------------|----------------------|---------------------------|--------------------------|
| 1 Voter Approved Debt Service | \$0.00 | \$427,350.00 | \$427,350.00 |
| 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 | $\underline{0.00}$ | 0.00 | 0.00 |
| Total Gross Levy | \$0.00 | \$427,350.00 | \$427,350.00 |

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

Total Pay 2022 Levy = \$368,444.98

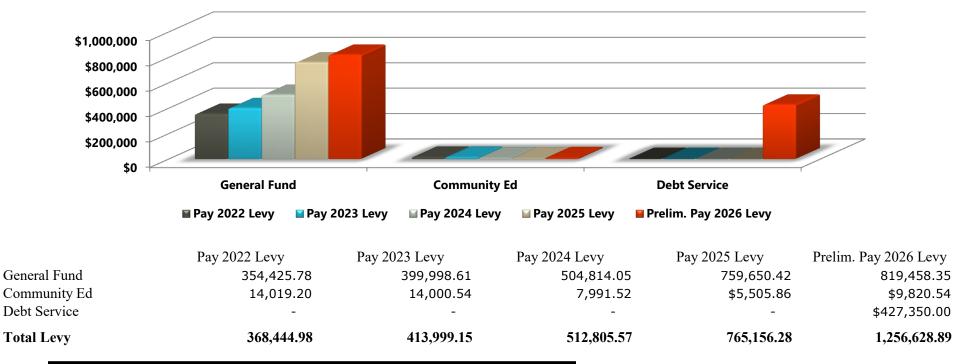
Total Pay 2023 Levy = \$413,999.15

Total Pay 2024 Levy = \$512,805.57

Total Pay 2025 Levy = \$765,156.28

Total Prelim. Pay 2026 Levy = \$1,256,628.89

School Levy Comparison



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

(Pay 2025 credit amount and value range)

- 4. Voter approved referendums
- 5. State adjustments

(i.e. Ag2School Tax Credit Program)

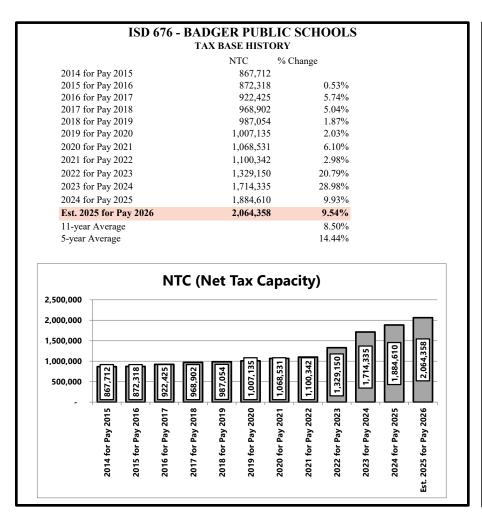
- 6. Change in enrollment numbers and adjustments for prior years enrollment (estimate to actual)
- 7. New programs authorized or mandated by legislature

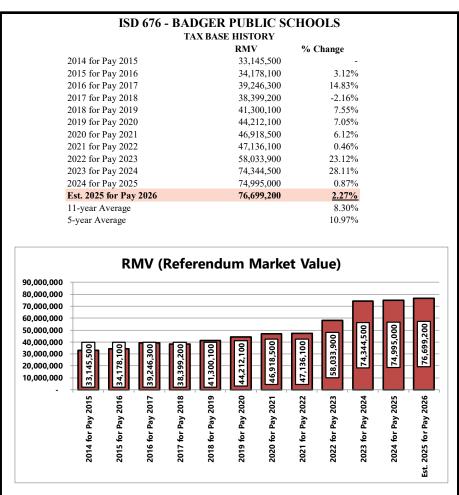
(i.e. Long-Term Facilities Maintenance [LTFM] Revenue Program)

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.

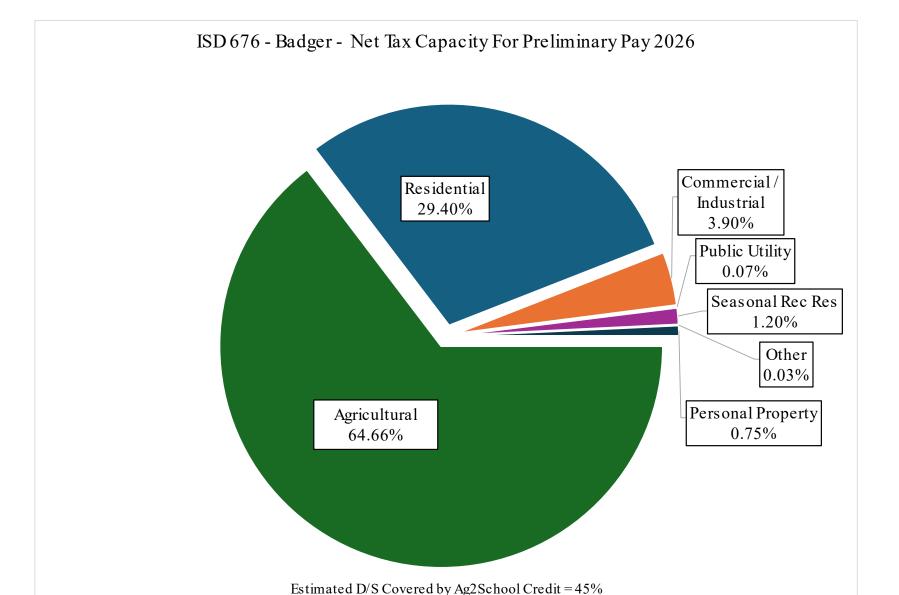
TAX BASE HISTORY





Source: MN Department of Education Preliminary Pay 2026 PRISM data







Main Drivers of Levy Change Prior to November Election

| SUMMARY OF NTC & RMV PORTIONS OF LEVY PRIOR TO SUCCESSFUL ELECTION (Q1 + Q2) | | | | |
|--|--------------------------|--------------------------|-------------|--|
| | Taxes Payable 2025 | Taxes Payable 2026 | Difference | Notes |
| RMV Levy | 573,248.01 | 505,724.62 | (67,523.39) | Ag. Land will not be Impacted by this Levy Decrease |
| NTC Levy | 191,908.27 | 231,177.05 | 39,268.78 | All Taxable Property Impacted by this Levy Increase |
| Total Spread Levy | 765,156.28 | 736,901.67 | (28,254.61) | |

| SUMMARY OF RMV LEVY ADJUSTMENTS PRIOR TO SUCCESSFUL ELECTION (Q1 + Q2) | | | | |
|--|--------------------------|--------------------------|-------------|---|
| | Taxes Payable 2025 | Taxes Payable 2026 | Difference | Description of Levy Change |
| RMV Voter-Approved Levy Adjustments | 36,286.58 | (19,633.81) | (55,920.39) | Formula Driven and True Up for Estimated vs. Actual Adj. Pupil Units |
| RMV Other Levy Adjustments | (11,653.73) | <u>5,952.97</u> | 17,606.70 | Formula Driven and True Up for Estimated vs. Actual Adj. Pupil Units |
| Total Levy Adjustments | 24,632.85 | (13,680.84) | (38,313.69) | |
| % of Total RMV Levy Change 56.74 | | | | |

| SUMMARY OF NTC LEVY CHANGES PRIOR TO SUCCESSFUL ELECTION (Q1 + Q2) | | | | |
|--|--------------------------|--------------------------|------------|--|
| | Taxes Payable 2025 | Taxes Payable 2026 | Difference | Description of Levy Change |
| Capital Projects Levy | 87,786.98 | 96,532.67 | 8,745.69 | Levy Change Due to Tax Base Growth |
| Operating Capital | 16,944.24 | 20,227.95 | 3,283.71 | Levy Change Due to Loss of State Aid |
| Safe Schools | 0.00 | 8,186.40 | 8,186.40 | Requested this Levy for Pay 26 (Historically the District has Levied for Safe Schools Revenue) |
| Career Technical | 53,700.60 | 65,771.95 | 12,071.35 | Levy Change Due to Loss of State Aid |
| LTFM Levy | 25,819.88 | 28,173.78 | 2,353.90 | Levy Change Due to Loss of State Aid |
| Total Levy Adjustments | 113,606.86 | 124,706.45 | 34,641.05 | |
| % of Total NTC Levy Change 88.22% | | | | |



Pre vs. Post Election Tax Impact

| SCHOOL PORTION OF PROPERTY TAX PRIOR TO 11/04/2025 REFERENDUM | | | | |
|---|----------------------|------------|--|--|
| Property Type | Hmstd Residential | Ag. Hmstd. | | |
| Property Value | 165,705 | 3,000 | | |
| School Portion of Property Tax - 2025 | 1,403.17 | 1.53 | | |
| School Portion of Property Tax - 2026 | 1,242.76 | 1.68 | | |
| DIFFERENCE | (160.41) | 0.15 | | |

| SCHOOL PORTION OF PROPERTY TAX WITH Q1 & Q2 FROM 11/04/2025 REFERENDUM | | | | |
|---|------------|-------|--|--|
| Property Type H | Ag. Hmstd. | | | |
| Property Value | 165,705 | 3,000 | | |
| School Portion of Property Tax - 2025 | 1,403.17 | 1.53 | | |
| School Portion of Property Tax - 2026 | 1,719.93 | 2.61 | | |
| DIFFERENCE | 316.76 | 1.08 | | |

| PRE-ELECTION ESTIMATES COMPARED TO YEAR-OVER- CHANGE (2025 vs. 2026) | | | | | |
|---|----------------------|------------|--|--|--|
| Property Type | Hmstd Residential | Ag. Hmstd. | | | |
| Property Value | 165,705 | 3,000 | | | |
| | | | | | |
| Pre-Election Tax Impact Estimate Q1+Q2 | 527.04 | 0.98 | | | |
| School Portion of Tax Change 2025 vs. 2026 | 316.76 | 1.08 | | | |
| DIFFERENCE | (210.28) | 0.10 | | | |

Example below shows school portion of property tax in pay 2025 compared to proposed school portion of property tax based on proposed spread levy in taxes payable 2026

0.000%

DATA BELOW ASSUMES NO CHANGE IN PROPERTY VALUE

| Type of Property | Estimated Market Value - Taxes Payable 2025 | Estimated Market Value - Taxes Payable 2026 | Taxes Payable 2025 | Taxes Payable 2026 | Estimated Tax Increase / (Decrease) - Pay 2025 vs Pay 2026 | Estimated Percent Change |
|------------------|--|--|--------------------|--------------------|---|-----------------------------|
| | 75,000 | 75,000 | 619.11 | 728.40 | 109.29 | 17.65% |
| | 100,000 | 100,000 | 828.02 | 979.17 | 151.15 | 18.25% |
| | 125,000 | 125,000 | 1,046.82 | 1,260.88 | 214.07 | 20.45% |
| | 150,000 | 150,000 | 1,265.71 | 1,542.92 | 277.21 | 21.90% |
| Residential | 165,705 | 165,705 | 1,403.17 | 1,719.93 | 316.76 | 22.57% |
| Homestead* | 200,000 | 200,000 | 1,703.40 | 2,106.67 | 403.27 | 23.67% |
| Homesteau | 250,000 | 250,000 | 2,141.09 | 2,670.42 | 529.33 | 24.72% |
| | 300,000 | 300,000 | 2,578.77 | 3,234.17 | 655.39 | 25.41% |
| | 400,000 | 400,000 | 3,454.15 | 4,361.67 | 907.52 | 26.27% |
| | 500,000 | 500,000 | 4,329.52 | 5,489.17 | 1,159.64 | 26.78% |
| | 600,000 | 600,000 | 5,222.72 | 6,672.49 | 1,449.77 | 27.76% |
| | 250,000 | 250,000 | 2,343.73 | 3,305.21 | 961.48 | 41.02% |
| Commercial | 500,000 | 500,000 | 4,763.83 | 6,849.66 | 2,085.83 | 43.78% |
| Industrial | 750,000 | 750,000 | 7,183.93 | 10,394.11 | 3,210.18 | 44.69% |
| | 1,250,000 | 1,250,000 | 12,024.13 | 17,483.01 | 5,458.88 | 45.40% |
| | 200,000 | 200,000 | 203.66 | 637.98 | 434.32 | 213.26% |
| Seasonal | 300,000 | 300,000 | 305.49 | 956.97 | 651.48 | 213.26% |
| Recreational | 800,000 | 800,000 | 891.01 | 2,791.16 | 1,900.15 | 213.26% |
| | 1,300,000 | 1,300,000 | 1,527.45 | 4,784.85 | 3,257.40 | 213.26% |
| Ag Homestead | 2,000 | 2,000 | 1.02 | 1.74 | 0.72 | 70.95% |
| (Average Value | 3,000 | 3,000 | 1.53 | 2.61 | 1.08 | 70.95% |
| per Acre) | 4,000 | 4,000 | 2.04 | 3.48 | 1.45 | 70.95% |
| per Acre) | 5,000 | 5,000 | 2.55 | 4.35 | 1.81 | 70.95% |
| Ag Non-Homestead | 2,000 | 2,000 | 2.04 | 3.48 | 1.45 | 70.95% |
| (Average Value | 3,000 | 3,000 | 3.05 | 5.22 | 2.17 | 70.95% |
| per Acre) | 4,000 | 4,000 | 4.07 | 6.96 | 2.89 | 70.95% |
| per Acre) | 5,000 | 5,000 | 5.09 | 8.70 | 3.61 | 70.95% |

* - Residential Homestead Average Value in Light Green Reflects Final Pay 2025 Data

Ag2School Credit 70% 70%

LOCAL SCHOOL
PORTION OF
PROPERTY
TAXES

Source: Roseau County Data and MN Department of Education



Example below shows school portion of property tax in pay 2025 compared to proposed school portion of property tax based on proposed spread levy in taxes payable 2026

2.272%

DATA BELOW ASSUMES A 2.27% CHANGE IN PROPERTY VALUE

LOCALSCHOOL
PORTION OF
PROPERTY
TAXES –
ASSUMES A
2.272% GROWTH
(YEAR/YEAR
RMV TAX BASE
GROWTH)

| DATA BELOW ASSUMES A 2.27% CHANGE IN PROPERTY VALUE | | | | | | |
|---|--|--|--------------------|--------------------|---|-----------------------------|
| Type of Property | Estimated Market Value - Taxes Payable 2025 | Estimated Market Value - Taxes Payable 2026 | Taxes Payable 2025 | Taxes Payable 2026 | Estimated Tax Increase / (Decrease) - Pay 2025 vs Pay 2026 | Estimated Percent Change |
| | 75,000 | 76,704 | 619.11 | 744.88 | 125.77 | 20.31% |
| | 100,000 | 102,272 | 828.02 | 1,004.86 | 176.84 | 21.36% |
| | 125,000 | 127,841 | 1,046.82 | 1,292.92 | 246.11 | 23.51% |
| | 150,000 | 153,409 | 1,265.71 | 1,581.30 | 315.59 | 24.93% |
| Desidential | 165,705 | 169,471 | 1,403.17 | 1,762.38 | 359.21 | 25.60% |
| Residential | 200,000 | 204,545 | 1,703.40 | 2,157.74 | 454.34 | 26.67% |
| Homestead* | 250,000 | 255,681 | 2,141.09 | 2,734.50 | 593.41 | 27.72% |
| | 300,000 | 306,817 | 2,578.77 | 3,310.93 | 732.16 | 28.39% |
| | 400,000 | 409,090 | 3,454.15 | 4,464.13 | 1,009.98 | 29.24% |
| | 500,000 | 511,362 | 4,329.52 | 5,626.25 | 1,296.73 | 29.95% |
| | 600,000 | 613,635 | 5,222.72 | 6,833.04 | 1,610.32 | 30.83% |
| | 250,000 | 255,681 | 2,343.73 | 3,385.75 | 1,042.02 | 44.46% |
| Commercial | 500,000 | 511,362 | 4,763.83 | 7,010.75 | 2,246.92 | 47.17% |
| Industrial | 750,000 | 767,043 | 7,183.93 | 10,635.74 | 3,451.81 | 48.05% |
| | 1,250,000 | 1,278,405 | 12,024.13 | 17,885.73 | 5,861.60 | 48.75% |
| | 200,000 | 204,545 | 203.66 | 652.33 | 448.67 | 220.31% |
| Seasonal | 300,000 | 306,817 | 305.49 | 978.66 | 673.17 | 220.36% |
| Recreational | 800,000 | 818,179 | 891.01 | 2,863.57 | 1,972.56 | 221.38% |
| | 1,300,000 | 1,329,541 | 1,527.45 | 4,902.56 | 3,375.11 | 220.96% |
| Ag Hamaataad | 2,000 | 2,045 | 1.02 | 1.78 | 0.76 | 74.84% |
| Ag Homestead (Average Value per Acre) | 3,000 | 3,068 | 1.53 | 2.67 | 1.14 | 74.84% |
| | 4,000 | 4,091 | 2.04 | 3.56 | 1.52 | 74.84% |
| | 5,000 | 5,114 | 2.55 | 4.45 | 1.91 | 74.84% |
| Ar Non Homestand | 2,000 | 2,045 | 2.04 | 3.56 | 1.52 | 74.84% |
| Ag Non-Homestead (Average Value per Acre) | 3,000 | 3,068 | 3.05 | 5.34 | 2.29 | 74.84% |
| | 4,000 | 4,091 | 4.07 | 7.12 | 3.05 | 74.84% |
| | 5,000 | 5,114 | 5.09 | 8.90 | 3.81 | 74.84% |

* - Residential Homestead Average Value in Light Green Reflects Final Pay 2025 Data

Ag2School Credit 70% 70%

Source: Roseau County Data and MN Department of Education



Example below shows school portion of property tax in pay 2025 compared to proposed school portion of property tax based on proposed spread levy in taxes payable 2026

9.538%

LOCALSCHOOL
PORTION OF
PROPERTY
TAXES –
ASSUMES A
9.538% GROWTH
(YEAR/YEAR NTC
TAXBASE
GROWTH)

| DATA BELOW ASSUMES A 9.54% CHANGE IN PROPERTY VALUE | | | | | | |
|---|--|--|--------------------|--------------------|---|-----------------------------|
| Type of Property | Estimated Market Value - Taxes Payable 2025 | Estimated Market Value - Taxes Payable 2026 | Taxes Payable 2025 | Taxes Payable 2026 | Estimated Tax Increase / (Decrease) - Pay 2025 vs Pay 2026 | Estimated Percent Change |
| | 75,000 | 82,153 | 619.11 | 797.89 | 178.78 | 28.88% |
| | 100,000 | 109,538 | 828.02 | 1,086.40 | 258.38 | 31.20% |
| | 125,000 | 136,922 | 1,046.82 | 1,395.32 | 348.50 | 33.29% |
| | 150,000 | 164,307 | 1,265.71 | 1,703.92 | 438.21 | 34.62% |
| Residential | 165,705 | 181,509 | 1,403.17 | 1,898.04 | 494.87 | 35.27% |
| | 200,000 | 219,075 | 1,703.40 | 2,321.77 | 618.37 | 36.30% |
| Homestead* | 250,000 | 273,844 | 2,141.09 | 2,938.97 | 797.89 | 37.27% |
| | 300,000 | 328,613 | 2,578.77 | 3,556.50 | 977.72 | 37.91% |
| | 400,000 | 438,151 | 3,454.15 | 4,791.87 | 1,337.72 | 38.73% |
| | 500,000 | 547,688 | 4,329.52 | 6,055.94 | 1,726.42 | 39.88% |
| | 600,000 | 657,226 | 5,222.72 | 7,346.81 | 2,124.10 | 40.67% |
| | 250,000 | 273,844 | 2,343.73 | 3,643.27 | 1,299.54 | 55.45% |
| Commercial | 500,000 | 547,688 | 4,763.83 | 7,525.77 | 2,761.95 | 57.98% |
| Industrial | 750,000 | 821,533 | 7,183.93 | 11,408.28 | 4,224.35 | 58.80% |
| | 1,250,000 | 1,369,221 | 12,024.13 | 19,173.30 | 7,149.17 | 59.46% |
| | 200,000 | 219,075 | 203.66 | 698.91 | 495.25 | 243.17% |
| Seasonal | 300,000 | 328,613 | 305.49 | 1,048.20 | 742.71 | 243.12% |
| Recreational | 800,000 | 876,301 | 891.01 | 3,095.48 | 2,204.47 | 247.41% |
| | 1,300,000 | 1,423,990 | 1,527.45 | 5,279.28 | 3,751.83 | 245.63% |
| Ag Homestead | 2,000 | 2,191 | 1.02 | 1.91 | 0.89 | 87.26% |
| (Average Value per Acre) | 3,000 | 3,286 | 1.53 | 2.86 | 1.33 | 87.26% |
| | 4,000 | 4,382 | 2.04 | 3.81 | 1.78 | 87.26% |
| | 5,000 | 5,477 | 2.55 | 4.77 | 2.22 | 87.26% |
| Ag Non-Homestead | 2,000 | 2,191 | 2.04 | 3.81 | 1.78 | 87.26% |
| | 3,000 | 3,286 | 3.05 | 5.72 | 2.67 | 87.26% |
| (Average Value | 4,000 | 4,382 | 4.07 | 7.63 | 3.55 | 87.26% |
| per Acre) | 5,000 | 5,477 | 5.09 | 9.53 | 4.44 | 87.26% |

* - Residential Homestead Average Value in Light Green Reflects Final Pay 2025 Data

Ag2School Credit 70% 70%

Source: Roseau County 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 \$ 819,458.35

Community Services \$ 9,820.54

Debt \$ 427,350.00

Total Proposed Tax Levy \$ 1,256,628.89

Now Therefore, Be it resolved by the School Board of Independent School District No. 676, Badger, Minnesota, that the levy to be levied in 2025 to be collected in 2026 is set at \$1,256,628.89. 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 Dan Carpenter Email: dcarpenter@badger.k12.mn.us