

CERTIFICATION OF MINUTES RELATING TO SPECIAL ELECTION

Issuer: Independent School District No. 676 (Badger), Minnesota

Governing Body: School Board

Kind, date, time and place of meeting: A regular meeting held on July 9, 2025 at 5:30 p.m. at the District offices.

Members present:

Members absent:

Documents attached:

Minutes of said meeting (including):

RESOLUTION RELATING TO DETERMINING THE NECESSITY OF
APPROVING A NEW REFERENDUM REVENUE AUTHORIZATION AND
ISSUING GENERAL OBLIGATION BONDS AND CALLING A SPECIAL
ELECTION THEREON

I, the undersigned, being the duly qualified and acting recording officer of the public corporation referred to in the title of this certificate, certify that the documents attached hereto, as described above, have been carefully compared with the original records of said corporation in my legal custody, from which they have been transcribed; that said documents are a correct and complete transcript of the minutes of a meeting of the governing body of said corporation, and correct and complete copies of all resolutions and other actions taken and of all documents approved by the governing body at said meeting; and that said meeting was duly held by the governing body at the time and place and was attended throughout by the members indicated above, pursuant to call and notice of such meeting given as required by law.

WITNESS my hand officially as such recording officer on July 9, 2025.

School District Clerk

Member _____ introduced the following resolution and moved its adoption, which motion was seconded by Member _____:

RESOLUTION RELATING TO DETERMINING THE NECESSITY OF APPROVING A NEW REFERENDUM REVENUE AUTHORIZATION AND ISSUING GENERAL OBLIGATION BONDS AND CALLING A SPECIAL ELECTION THEREON

BE IT RESOLVED by the School Board (the Board) of Independent School District No. 676 (Badger), Minnesota (the School District) as follows:

It is hereby found, determined and declared as follows:

1. The Board has investigated the facts and does hereby find, determine and declare that it is necessary and expedient to:

- (a) issue general obligation school building bonds in an amount not to exceed \$5,340,000 for acquisition and betterment of school sites and facilities including, but not limited to, deferred capital maintenance, boiler and HVAC systems upgrades and improvements, new exterior windows and doors, and existing restrooms remodeling.

The question on the approval of the issuance of the above-referenced bonds shall be School District Question 1 on the School District Ballot.

- (b) increase the School District's general education revenue by \$429 per pupil, subject to an annual increase at the rate of inflation. The proposed new referendum revenue authorization would be first levied in 2025 for taxes payable in 2026 and applicable for ten (10) years unless otherwise revoked or reduced as provided by law.

The question on the approval of the new referendum revenue authorization of the School District shall be School District Question 2 on the School District Ballot.

- (c) issue general obligation school building bonds in an amount not to exceed \$11,240,000 for acquisition and betterment of school sites and facilities including, but not limited to, construction and equipping of classroom additions to the school site and facility; improvements to repurpose and remodel existing classroom spaces; construction and equipping of a new gymnasium facility including weight room, concessions, restrooms and locker rooms; construction and equipping of new career and technical education (CTE) spaces.

The question on the approval of the issuance of the above-referenced bonds (the Bonds) shall be School District Question 3 on the School District Ballot.

The passage of School District Question 3 shall be contingent on the passage of both School District Question 1 and School District Question 2.

2. The projects described in paragraph 1(a) and 1(c) have been submitted to the Commissioner of Education of the State of Minnesota (the Commissioner) for Review and Comment. Said project and such submission are hereby approved by this Board. The actions of the School District's administration in applying to the Minnesota Department of Education for the Commissioner's Review and Comment and taking such other actions as necessary to comply with the provisions of Minnesota Statutes, Section 123B.71, as amended, are hereby directed, authorized, approved and ratified in all respects. The Board's determination to hold the election to authorize the issuance of the Bonds is contingent upon receiving: (a) a favorable Review and Comment; or (b) an unfavorable review and comment subject to the Board's reconsideration, by resolution, of construction of the project and the Board's determination to proceed with such construction and approval by 60 percent of the voters voting in the election to approve the issuance of the Bonds, pursuant to Minnesota Statutes, Section 123B.70, Subdivision 4. When the Commissioner's Review and Comment is received, the Clerk is authorized and directed to publish a summary of the Review and Comment in a legal newspaper of general circulation in the School District not less than forty-eight (48) nor more than seventy (70) days before the special election date. The School District will hold a public meeting on the Review and Comment with respect to the issuance of the Bonds prior to the date of the election.

3. The questions on the issuance of the bonds and new referendum revenue authorization shall submitted to the qualified electors of the School District at a special election, which is hereby called and directed to be held on Tuesday, November 4, 2025, between the hours of 7:00 a.m. and 8:00 p.m.

4. The School District's combined polling place and the precincts served by the polling place, as established and designated by resolution of the Board pursuant to Minnesota Statutes, Section 205A.11, is hereby designated for this special election.

5. The Clerk is hereby authorized and directed to cause written notice of the special election to be: (a) provided to each County Auditor at least eighty-four (84) days before the date of the special election; (b) provided to the Commissioner of Department of Education of the State of Minnesota (the Commissioner) at least seventy-four (74) days before the date of the special election; (c) mailed to every taxpayer in the School District, at least fifteen (15) days but no more than forty-five (45) days prior to the date of the special election; (d) posted at the administrative offices of the School District, for public inspection, at least ten (10) days before the date of the special election; and (e) published in the official newspaper of the School District once each week for at least two consecutive weeks, with the last publication being at least one week before the date of the special election. The Notice of Special Election shall be prepared in substantially the following form:

NOTICE OF SPECIAL ELECTION

INDEPENDENT SCHOOL DISTRICT NO. 676 (BADGER), MINNESOTA

NOTICE IS HEREBY GIVEN that a special election has been called and will be held in and for Independent School District No. 676 (Badger), Minnesota, on November 4, 2025, between the hours of 7:00 a.m. and 8:00 p.m. to vote on the following questions:

School District Question 1 Approval of School Building Bonds

- ☐ **YES** Shall the board of Independent School District No. 676 (Badger Public School) be authorized to issue general obligation school building bonds in an amount not to exceed \$5,340,000 for acquisition and betterment of school sites and facilities including, but not limited to, deferred capital maintenance, boiler and HVAC systems upgrades and improvements, new exterior windows and doors, and existing restrooms remodeling?
- ☐ **NO**

BY VOTING “YES” ON THIS BALLOT QUESTION, YOU ARE VOTING FOR A PROPERTY TAX INCREASE

School District Question 2 Approval of New School District Referendum Revenue Authorization

The board of Independent School District No. 676 (Badger), Minnesota has proposed to increase the School District’s general education revenue by \$429 per pupil, subject to an annual increase at the rate of inflation. The proposed new referendum revenue authorization would be first levied in 2025 for taxes payable in 2026 and applicable for ten (10) years unless otherwise revoked or reduced as provided by law.

- ☐ **YES** Shall the new referendum revenue authorization proposed by the board of Independent School District No. 676 (Badger), Minnesota be approved?
- ☐ **NO**

BY VOTING “YES” ON THIS BALLOT QUESTION, YOU ARE VOTING FOR A PROPERTY TAX INCREASE

PASSAGE OF THIS REFERENDUM WILL RESULT IN AN INCREASE IN YOUR PROPERTY TAXES

School District Question 3
Approval of School Building Bonds

- 8** **YES** If School District Questions 1 and 2 above are approved, shall the board of
NO Independent School District No. 676 (Badger Public School) be authorized to issue general obligation school building bonds in an amount not to exceed \$11,240,000 for acquisition and betterment of school sites and facilities including, but not limited to, construction and equipping of classroom additions to the school site and facility; improvements to repurpose and remodel existing classroom spaces; construction and equipping of a new gymnasium facility including weight room, concessions, restrooms and locker rooms; construction and equipping of new career and technical education (CTE) spaces?

**BY VOTING “YES” ON THIS BALLOT QUESTION, YOU ARE VOTING
FOR A PROPERTY TAX INCREASE**

For School District Question 2, the property tax portion of the revenue authorized will require an estimated referendum tax rate of is 0.14147% for taxes payable in 2026 of the referendum market value of all classes of taxable property in the School District, as defined by Minnesota Statutes, Section 126C.01, Subdivision 3, which excludes certain agricultural property, seasonal property and post-secondary student housing.

With respect to School District Question 2, the projected annual dollar increases for typical residential homesteads, apartments, commercial-industrial properties, and most other classes of property within the School District are as shown in the table below, subject to an annual increase at the rate of inflation. Agricultural property will pay taxes for the proposed referendum based only on the value of the house, garage and one acre of land. Seasonal recreational residential property (*i.e.*, cabins) will pay no taxes for the proposed referendum.

The figures in the table below are based on School District taxes for the proposed bond issuances and the new referendum revenue authorization only and do not include tax levies for other purposes:

		Q1 - \$5.34MM Bond	Q2 - OP LEVY	Q3 - \$11.24MM BOND	TOTAL ANNUAL	TOTAL MONTHLY
	Est. Tax Rate	21.82019%	0.14147%	25.072%		
Property Type	Estimated Market Value	Annual Tax Impact Commencing with Taxes Payable 2026				Total Est. Monthly Tax Impact Commencing with Taxes Payable 2026
Homestead Residential Property	150,000	255.30	212.21	293.34	760.85	63.40
	250,000	493.14	353.68	566.62	1,413.44	117.79
	350,000	730.98	495.15	839.90	2,066.03	172.17
Commercial / Industrial	150,000	490.95	212.21	564.11	1,267.27	105.61
	250,000	927.36	353.68	1,065.54	2,346.58	195.55
	350,000	1,363.76	495.15	1,566.97	3,425.88	285.49
Apartments	150,000	409.13	212.21	470.09	1,091.43	90.95
	250,000	681.88	353.68	783.48	1,819.04	151.59
	350,000	954.63	495.15	1,096.88	2,546.66	212.22
Seasonal Rec	150,000	327.30	0.00	376.07	703.37	58.61
	250,000	545.50	0.00	626.79	1,172.29	97.69
	350,000	763.71	0.00	877.50	1,641.21	136.77
Ag Dwelling Value of HSTD Only (house, garage and 1 acre)	150,000	255.30	212.21	293.34	760.85	63.40
	250,000	493.14	353.68	566.62	1,413.44	117.79
	350,000	730.98	495.15	839.90	2,066.03	172.17
Remainder of Ag HSTD assessed value per acre	2,000	0.65	0.00	0.75	1.40	0.12
	3,000	0.98	0.00	1.13	2.11	0.18
	4,000	1.31	0.00	1.50	2.81	0.23
Remainder of Ag Non-HSTD assessed value per acre	2,000	1.31	0.00	1.50	2.81	0.23
	3,000	1.96	0.00	2.26	4.22	0.35
	4,000	2.62	0.00	3.01	5.63	0.47
Note - Seasonal rec property and agricultural land beyond dwelling value (home, garage and one acre) are exempt from RMV tax (Q2 voter approved operating referendum)						

The polling place and precincts served by the polling place for the special election will be as follows:

Combined Polling Place	Precincts
Badger Community Center 111 North Main St Badger, MN 56714	This combined polling place serves all territories in Independent School District No. 676 located in the following Precincts: <ul style="list-style-type: none">· Badger· Barnett Township· Dieter Township· Huss Township· Moose Township· Nereson Township· Pohlitz Township· Poplar Grove Township· Ross Township· Skagen Township· Stafford Township· Stokes Township located in Roseau County, Minnesota.

All qualified electors residing in the School District may cast their ballots at the polling place listed above during the polling hours specified above.

A voter must be registered to vote to be eligible to vote in the special election. Unregistered individuals may register to vote at the polling place on Election Day.

Dated: July 9, 2025.

BY ORDER OF THE SCHOOL BOARD

/s/ _____, Clerk

6. The Clerk is authorized and directed to acquire and distribute such election materials as may be necessary for the proper conduct of this special election. If an optical scan voting system is being used, the Clerk shall comply with the laws and rules governing the procedures and requirements for optical scan voting systems. The Clerk is authorized and directed to acquire and distribute such election materials and to take such other actions as may be necessary for the proper conduct of this special election and generally to cooperate with election authorities conducting any other elections on that date. The Clerk and members of the administration are authorized and directed to take such actions as may be necessary to coordinate this election with other elections, including entering into agreements with appropriate municipal and county officials regarding preparation and distribution of ballots or ballot cards, election administration, and cost sharing.


7. The Clerk is authorized and directed to cause a printed ballot for the questions to be prepared in accordance with Minnesota Statutes, Section 205A.08, Subdivision 5 and the rules of the secretary of state for use at the special election. If an optical scan voting system is being used, the Clerk shall cause official ballots to be printed according to the format of ballots for optical scan voting systems provided by the laws and rules governing optical scan voting systems. The Clerk is further authorized and directed to cause a sample ballot to be posted in the administrative offices of the School District, for public inspection, at least four (4) days before the date of the special election and to cause two sample ballots to be posted at each polling place on the date of the special election and to cooperate with the proper election officials to cause ballots or ballot cards to be prepared for use at said election. The ballot shall be in substantially the following form, with such changes in form and instructions as may be necessary to accommodate the use of an optical scan voting system:

[The remainder of this page is intentionally left blank]

**Special Election Ballot
School District Ballot
Independent School District No. 676
(Badger), Minnesota**

November 4, 2025



Instructions to Voters

To vote, completely fill in the oval(s) next to your choice(s) like this: 

To vote for a question, fill in the oval next to the word "Yes" for that question.

To vote against a question, fill in the oval next to the word "No" for that question.



**School District Question 1
Approval of School Building Bonds**

-  **YES** Shall the board of Independent School District No. 676 (Badger Public School) be authorized to issue general obligation school building bonds in an amount not to exceed \$5,340,000 for acquisition and betterment of school sites and facilities including, but not limited to, deferred capital maintenance, boiler and HVAC systems upgrades and improvements, new exterior windows and doors, and existing restrooms remodeling?
-  **NO**

**BY VOTING "YES" ON THIS BALLOT QUESTION, YOU ARE VOTING
FOR A PROPERTY TAX INCREASE**

**School District Question 2
Approval of New School District Referendum Revenue Authorization**

The board of Independent School District No. 676 (Badger), Minnesota has proposed to increase the School District's general education revenue by \$429 per pupil, subject to an annual increase at the rate of inflation. The proposed new referendum revenue authorization would be first levied in 2025 for taxes payable in 2026 and applicable for ten (10) years unless otherwise revoked or reduced as provided by law.

-  **YES** Shall the new referendum revenue authorization proposed by the board of Independent School District No. 676 (Badger), Minnesota be approved?
-  **NO**

**BY VOTING “YES” ON THIS BALLOT QUESTION, YOU ARE VOTING FOR A
PROPERTY TAX INCREASE**

**School District Question 3
Approval of School Building Bonds**



YES If School District Questions 1 and 2 above are approved, shall the board of
NO Independent School District No. 676 (Badger Public School) be authorized
to issue general obligation school building bonds in an amount not to
exceed \$11,240,000 for acquisition and betterment of school sites and
facilities including, but not limited to, construction and equipping of
classroom additions to the school site and facility; improvements to
repurpose and remodel existing classroom spaces; construction and
equipping of a new gymnasium facility including weight room,
concessions, restrooms and locker rooms; construction and equipping of
new career and technical education (CTE) spaces?

**BY VOTING “YES” ON THIS BALLOT QUESTION, YOU ARE VOTING
FOR A PROPERTY TAX INCREASE**

(Reverse side of ballot)

OFFICIAL BALLOT

November 4, 2025

Judge

Judge

(The ballot is to be initialed by two judges)

8. If the School District will be contracting to print the ballots for this special election, the Clerk is hereby authorized and directed to prepare instructions to the printer for layout of the ballot. Before a contract in excess of \$1,000 is awarded for printing ballots, the printer shall, upon request, furnish in accordance with Minnesota Statutes, Section 204D.04 a sufficient bond, letter of credit or certified check acceptable to the Clerk in an amount not less than \$1,000 conditioned on printing the ballots in conformity with the Minnesota election law and the instructions delivered. The Clerk shall set the amount of the bond, letter of credit or certified check in an amount equal to the value of the purchase.

9. At least forty-six (46) days before the special election, the Clerk shall prepare and have ready for use absentee ballots and shall mail absentee ballots to voters on the permanent absentee ballot list in accordance with Minnesota Statutes, Section 203B.04. Subdivisions 4 and 5.

10. As required by Minnesota Statutes, Section 203B.121, the Board hereby establishes a ballot board to process, accept and reject absentee ballots at school district elections not held on the day of a statewide election and generally to carry out the duties of a ballot board as provided by Minnesota Statutes, Section 203B.121 and other applicable laws. The ballot board must consist of a sufficient number of election judges trained in the handling of absentee ballots. The ballot board may include deputy county auditors and deputy city clerks who have received training in the processing and counting of absentee ballots. The clerk or the clerk's designee is hereby authorized and directed to appoint the members of the ballot board. The clerk or the clerk's designee shall establish, maintain and update a roster of members appointed to and currently serving on the ballot board and shall report to the Board from time to time as to its status. Each member of the ballot board shall be paid reasonable compensation for services rendered during an election at the same rate as other election judges; provided, however, if a staff member is already being compensated for regular duties, additional compensation shall not be paid for ballot board duties performed during that staff member's duty day.

11. The Board shall appoint election judges and alternates in accordance with Minnesota Statutes, Section 204B.21. The appointments will be made at least twenty-five (25) days before the special election.

12. Pursuant to Minnesota Statutes, Section 206.83, the Clerk shall provide for testing of the optical scan voting system at least three (3) days before the voting equipment is used and shall cause notice of the time and place of the test to be published in the School District's official newspaper at least five (5) days before the test.

13. Pursuant to Minnesota Statutes, Section 206.85, Subdivision 1(6), where an electronic voting system is being used at a counting center, the Clerk shall cause notice of the exact location of the counting center to be published in a legal newspaper during the week preceding the week of election and in the newspaper of widest circulation the day preceding the election or, if the newspaper is only published weekly, once during the week preceding the election.

14. The special election shall be held and the returns made and canvassed in the manner prescribed by law and the Board shall meet on a date between the third day, November 7, 2025, and the tenth day, November 14, 2025, after the special election for the purpose of canvassing the results thereof.

15. Pursuant to Minnesota Statutes, 126C.17, Subdivision 9(e) and Section 205A.07, Subdivision 3a, the Clerk is hereby instructed to notify the Commissioner of the results of the special election and to provide the certified vote totals for the ballot questions in written form within fifteen (15) days after the results have been certified by the Board.

16. Pursuant to Minnesota Statutes, Section 211A.02, Subdivision 6, the Clerk is hereby instructed to make any campaign finance reports filed with the Clerk by campaign committees within seven (7) days after the special election available on the School District's web site as soon as possible, but no later than thirty (30) days after receipt of any such report. The Clerk is further instructed to provide the Campaign Finance and Public Disclosure Board with a link to the section of web site where such reports are made available. Such reports must remain available on the web site for four (4) years from the date first posted.

17. Any obligations of the Clerk described herein may be undertaken by a County Auditor, acting on the Clerk's behalf, as the official in charge of elections in accordance with Minnesota election laws. The Board hereby authorizes the Clerk to work with the County Auditor in accomplishing the obligations described hereunder when necessary, appropriate, and desirable.

Upon vote being taken thereon, the following voted in favor thereof

and the following voted against the same:

whereupon the resolution was declared duly passed and adopted.