

**BADGER PUBLIC SCHOOLS**  
**Independent School District 676**

**2021 PAYABLE 2022**  
**PROPERTY TAX HEARING**

**For the school year**  
**July 1, 2021 – June 30, 2022**

*Prepared by:*  
*Kevin Ricke, Superintendent*  
*Shena Brandt, Business Manager*  
*Matt Rantapaa, Senior VP, R.W. Baird & Co.*

# REQUIREMENTS OF THE TRUTH IN TAXATION HEARING

- The 2021 Pay 2022 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 2021 taxes are payable and collected in 2022
- District Revenue for 2022-2023 school year
- Fiscal year 2023

## **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 2022 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.

96.2%

## Community Education Fund

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

3.8%

**Total Levy before credits and exclusions:**

**100.00%**



The School District Levy is changing by

**$\$(68,525.20)$**

**Or**

**-15.68%**

*Source: MDE Levy Limitation and Certification Report for taxes payable 2022 (page 30 of 39)*



# **SCHOOL DISTRICT BUDGET**

**CURRENT SCHOOL YEAR  
2021-2022**



Badger Independent School District #676

# ISD 676 - BADGER PUBLIC SCHOOLS

## FISCAL YEAR 2021-2022

### 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	\$306,917	\$0	\$5,738	\$0	\$0	\$312,655
Misc. Local Rev.	274,426	17,100	5,000	0	0	296,526
State Aid	2,494,010	276	33,012	0	0	2,527,298
Federal Aid	97,885	155,269	0	0	0	253,154
<b>Totals</b>	<b>\$3,173,238</b>	<b>\$172,645</b>	<b>\$43,750</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,389,633</b>

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/Benefits	\$2,912,069	\$58,728	\$41,029	\$0	\$0	\$3,011,826
Utilities/Travel/Repairs/ Consult	355,414	4,800	6,350	0	0	366,564
Supplies	141,379	84,650	400	0	0	226,429
Equipment / Bldg	320,039	3,000		0	0	323,039
Debt Service	0	0		0	0	0
Dues	12,203	0		0	0	12,203
Gifts/Bequests	59,522	0		0	0	59,522
<b>Totals</b>	<b>\$3,800,626</b>	<b>\$151,178</b>	<b>\$47,779</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,999,583</b>

<b>BUDGET BALANCE</b>	<b>(\$627,388)</b>	<b>\$21,467</b>	<b>(\$4,029)</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$609,950)</b>
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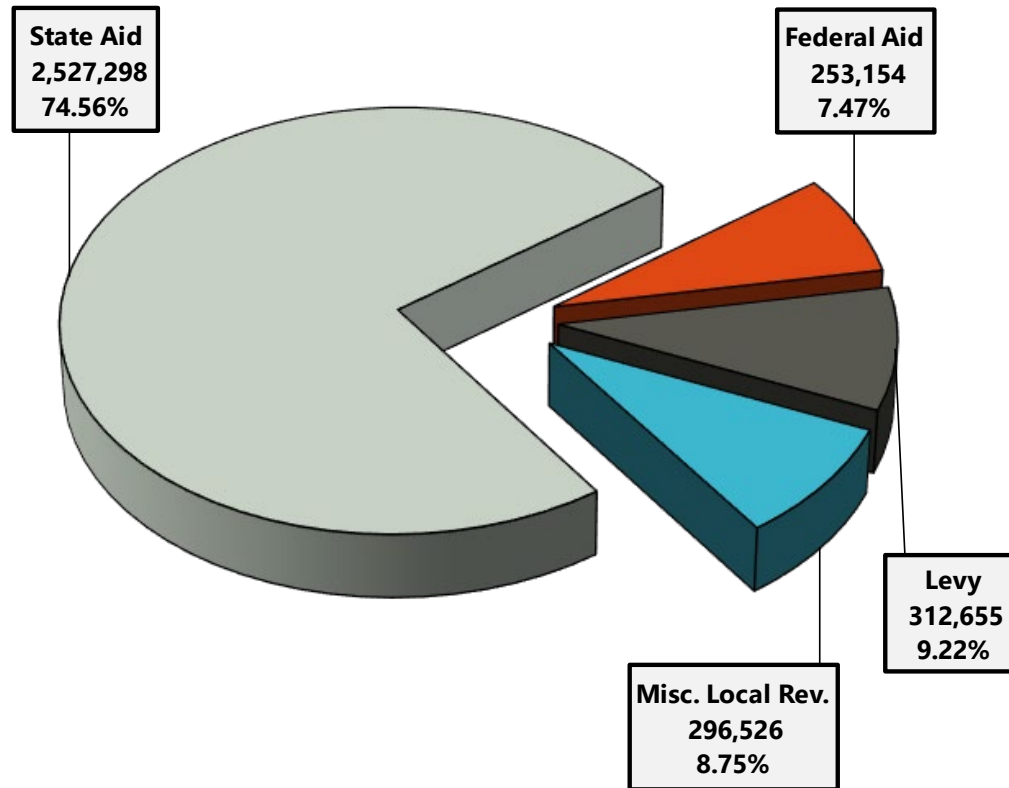




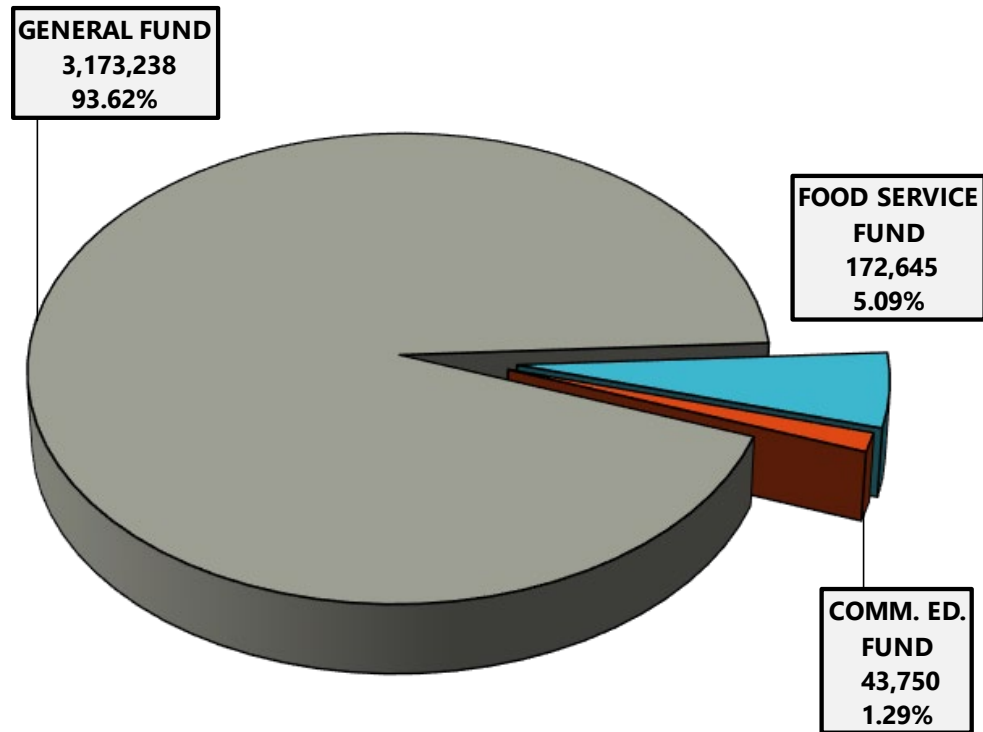
# ISD 676 - BADGER PUBLIC SCHOOLS

## FISCAL YEAR 2021-2022

### REVENUE BY SOURCE



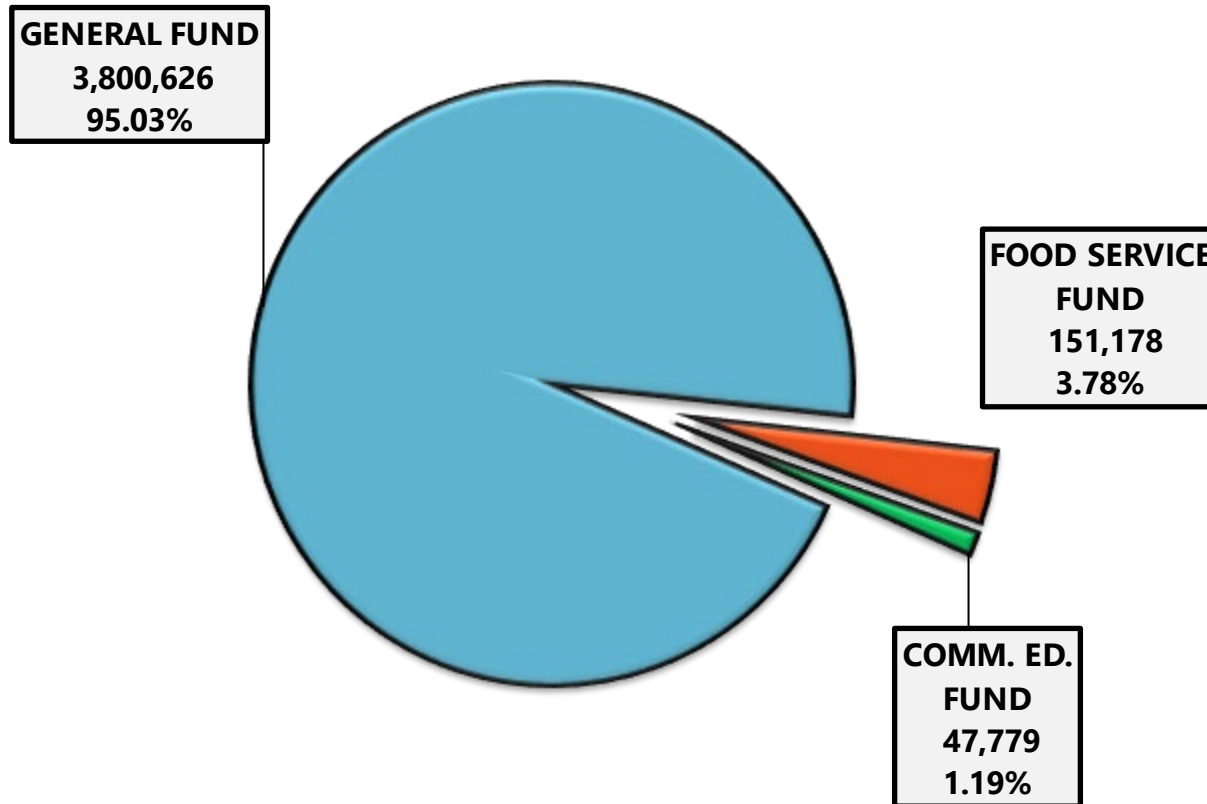
**ISD 676 - BADGER PUBLIC SCHOOLS**  
**FISCAL YEAR 2021-2022**  
**REVENUE BY FUND**



# ISD 676 - BADGER PUBLIC SCHOOLS

## FISCAL YEAR 2021-2022

### EXPENDITURE BY FUND



**ISD 676 - BADGER PUBLIC SCHOOLS  
FISCAL YEAR 2021-2022  
GENERAL FUND PROGRAM EXPENDITURES**

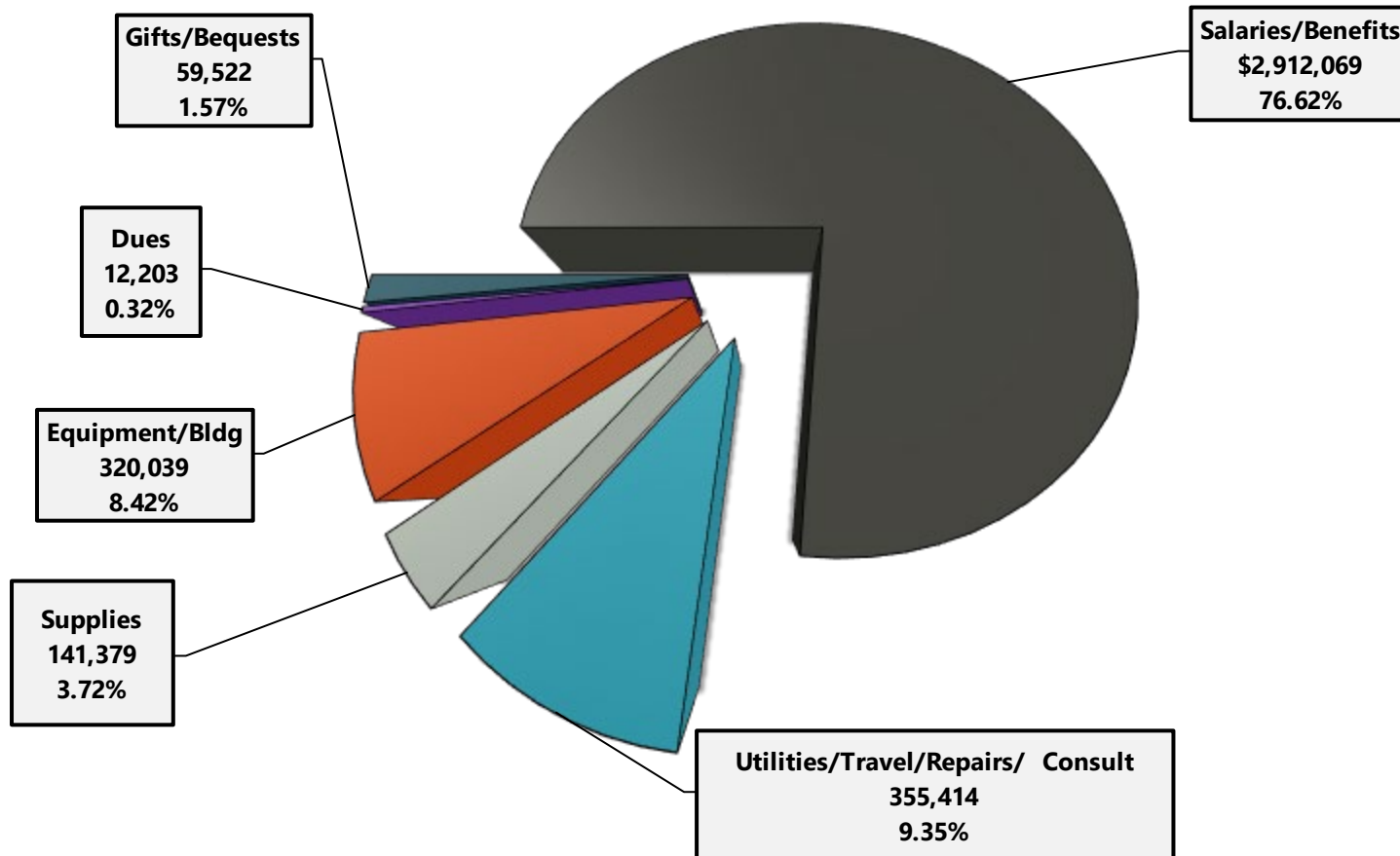
<b>EXPENSES</b>	<b>GENERAL FUND 01</b>
Salaries/Benefits	\$2,912,069
Utilities/Travel/Repairs/ Consult	355,414
Supplies	141,379
Equipment/Bldg	320,039
Dues	12,203
Gifts/Bequests	59,522
<b>TOTAL EXPENDITURES</b>	<b>\$3,800,626</b>



# ISD 676 - BADGER PUBLIC SCHOOLS

## FISCAL YEAR 2021-2022

### GENERAL FUND 01 PROGRAM EXPENDITURES



# Local Financial Reminders

## November 2020 Election

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

Term Length: 10 Years

Commencing Taxes  
Payable 2021 and  
ending in Taxes  
Payable 2030

Voters Approved a  
5.12076% NTC Rate

Yes Votes: 439 or  
81.15%

No Votes: 102 or  
18.85%

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

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

Term Length: 10 Years

Commencing with  
Taxes Payable 2022  
and ending in Taxes  
Payable 2031

Voters Approved  
\$1,170.29 per Pupil

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

## Anticipated Capital Purchases in FY 2022:

- Arena Building and Acreage
- Tractor and Attachments
- School Bus





# Local Financial Reminders - Continued

## History of Enrollment – Past 12 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*	218
<i>*Estimate - originally 203 for 2021- 2022</i>	



# **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 = -16.358%

	Actual 2020 Pay 2021	Proposed 2021 Pay 2022	Dollar Difference
1 Referendum (voter-approved)	203,600.34	165,447.01	(38,153.33)
2 Local Optional	74,588.25	43,362.43	(31,225.82)
3 Equity	12,589.46	9,428.88	(3,160.58)
4 Transition	4,079.17	3,022.78	(1,056.39)
5 Capital Projects Levy (voter-approved)	52,347.00	54,717.42	2,370.42
6 Operating Capital	10,569.84	12,383.84	1,814.00
7 Reemployment Insurance	350.98	429.55	78.57
8 Safe Schools	9,765.00	9,478.80	(286.20)
9 Career Technical	26,719.64	30,973.58	4,253.94
10 LTFM Equalized (state aid = 73%)	29,072.67	25,240.17	(3,832.50)
11 LTFM Unequalized	0.00	0.00	0.00
12 Tax Abatement / Other Adj.	<u>58.55</u>	<u>(58.68)</u>	<u>(117.23)</u>
<b>Total Gross Levy</b>	<b>423,740.90</b>	<b>354,425.78</b>	<b>(69,315.12)</b>



# ISD 676 - BADGER PUBLIC SCHOOLS

## COMMUNITY SERVICE

### GROSS LEVY COMPARISON

Total % Change = 5.971%

	Actual 2020 Pay 2021	Proposed 2021 Pay 2022	Dollar Difference
1 Basic Community Education	\$10,355.02	\$11,040.45	\$685.43
2 Early Child Family	2,835.58	2,936.24	100.66
3 Home Visiting	36.40	44.81	8.41
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>2.28</u>	<u>(2.30)</u>	<u>(4.58)</u>
<b>Total Gross Levy</b>	\$13,229.28	\$14,019.20	\$789.92



# ISD 676 - BADGER PUBLIC SCHOOLS

## DEBT SERVICE

### GROSS LEVY COMPARISON

Total % Change = 0.000%

	Actual 2020 Pay 2021	Proposed 2021 Pay 2022	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

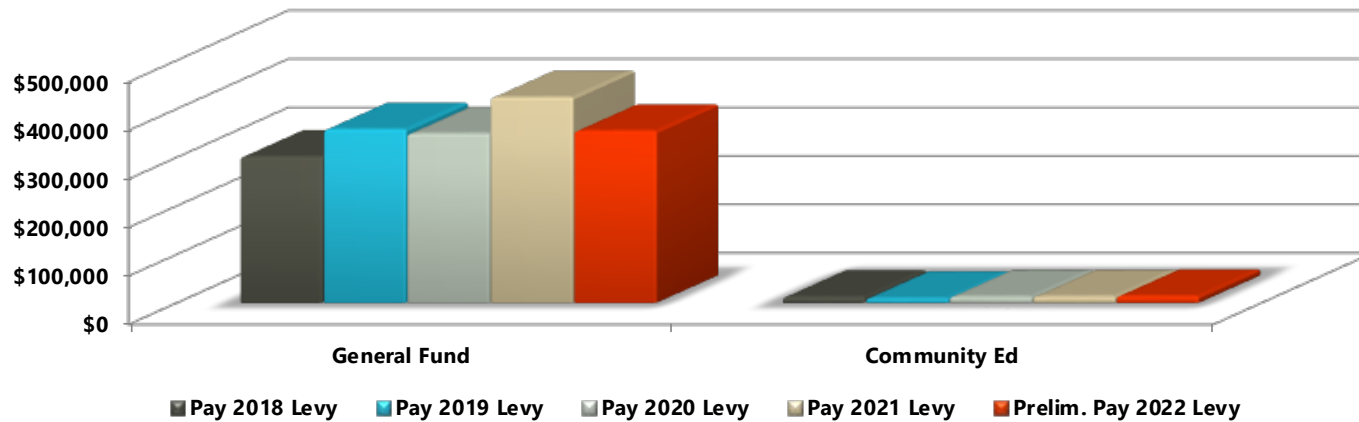


# ISD 676 - BADGER PUBLIC SCHOOLS

## SCHOOL PORTION of PROPERTY TAX LEVY

Total Pay 2018 Levy = \$313,203.37  
 Total Pay 2019 Levy = \$367,192.43  
 Total Pay 2020 Levy = \$361,877.40  
 Total Pay 2021 Levy = \$436,970.18  
 Total Prelim. Pay 2022 Levy = \$368,444.98

### School Levy Comparison



	Pay 2018 Levy	Pay 2019 Levy	Pay 2020 Levy	Pay 2021 Levy	Prelim. Pay 2022 Levy
General Fund	301,375.16	357,734.78	349,007.60	423,740.90	354,425.78
Community Ed	11,828.21	9,457.65	12,869.80	13,229.28	14,019.20
<b>Total Levy</b>	<b>313,203.37</b>	<b>367,192.43</b>	<b>361,877.40</b>	<b>436,970.18</b>	<b>368,444.98</b>



# Why the Decrease in Spread Levy?

Taxes Payable Year	2021	2022	DIFFERENCE
INITIAL RMV LEVY	260,514.84	231,604.11	(28,910.73)
RMV ADJUSTMENTS	<u>34,342.38</u>	<u>(10,343.01)</u>	<u>(44,685.39)</u>
<b>NET RMV LEVY</b>	294,857.22	221,261.10	(73,596.12)
INITIAL NTC LEVY	123,320.22	129,799.62	6,479.40
NTC ADJUSTMENTS	<u>5,563.46</u>	<u>3,365.06</u>	<u>(2,198.40)</u>
<b>NET NTC LEVY</b>	<b>128,883.68</b>	<b>133,164.68</b>	<b>4,281.00</b>
INITIAL COMMUNITY SERVICE LEVY	13,239.93	14,003.33	763.40
COMMUNITY SERVICE ADJUSTMENTS	<u>(10.65)</u>	<u>15.87</u>	<u>26.52</u>
<b>NET COMMUNITY SERVICE LEVY</b>	<b>13,229.28</b>	<b>14,019.20</b>	<b>789.92</b>
TOTAL INITIAL LEVY	397,074.99	375,407.06	(21,667.93)
TOTAL ADJUSTMENTS	39,895.19	(6,962.08)	(46,857.27)
<b>TOTAL SPREAD LEVY</b>	<b>436,970.18</b>	<b>368,444.98</b>	<b>(68,525.20)</b>

*Approximately 68% of levy decrease is attributable to prior years' adjustments*





# **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.



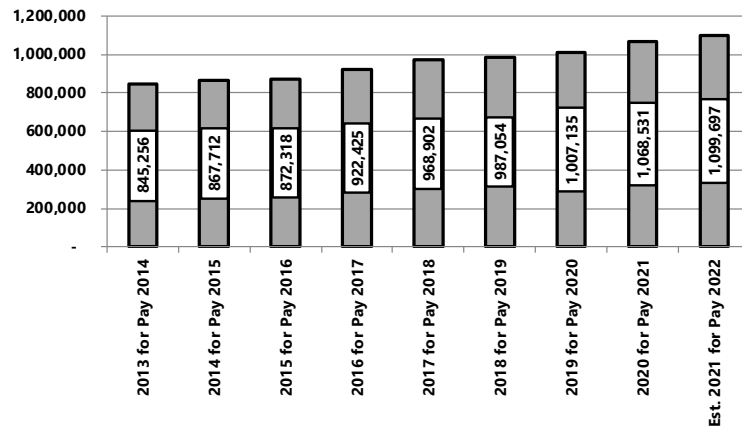
# TAX BASE HISTORY

## 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	3.95%
2020 for Pay 2021	1,068,531	8.25%
<b>Est. 2021 for Pay 2022</b>	<b>1,099,697</b>	<b>2.92%</b>
9-year Average		3.87%

### NTC (Net Tax Capacity)

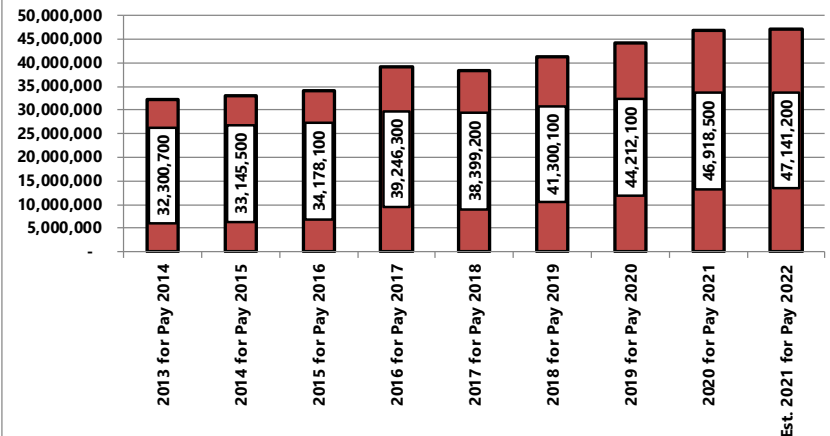


## ISD 676 - BADGER PUBLIC SCHOOLS

### 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%
<b>Est. 2021 for Pay 2022</b>	<b>47,141,200</b>	<b>6.63%</b>
9-year Average		5.72%

### RMV (Referendum Market Value)



Source: Roseau County Preliminary Pay 2022 Truth in Taxation data and MN Department of Education



Badger Independent School District #676

# TAX BASE MAKE-UP BY PROPERTY CLASSIFICATION

ISD 676 Badger Public Schools Net Tax Capacity Breakdown		Value	%
Residential Homestead		300,442.00	27.31%
Agricultural		682,545.00	62.03%
Commercial/Industrial		30,217.00	2.75%
Railroad Operating Property		3,362.00	0.31%
Public Utility		1,516.00	0.13%
Residential Non-Homestead		57,077.00	5.19%
Seasonal/Recreational Comm. & Residt'l		14,547.00	1.32%
Other		0.00	0.00%
Personal Property		<u>10,565.00</u>	<u>0.96%</u>
TOTAL		<b>1,100,271.00</b>	<b>100.00%</b>

*Source: MN Department of Revenue Pay 2022 PRISM System*



# **State Legislative change in the Market Value Homestead credit to Homestead Market Value Exclusion**

- The 2011 Legislature repealed the Homestead Market Value Credit (the homestead credit) and replaced it with a new Homestead Market Value Exclusion.
- The exclusion began for property taxes payable in 2012 and continues for taxes payable in 2022.



**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 2020	Estimated Market Value - Taxes Payable 2021	Estimated Market Value - Taxes Payable 2022	Actual Pay 2020 School Portion of Taxes	Actual Pay 2021 School Portion of Taxes	Preliminary Pay 2022 School Portion of Taxes	Estimated Tax Increase / (Decrease) - Pay 2020 vs Pay 2021	Estimated Percent Change	Estimated Tax Increase / (Decrease) - Pay 2021 vs Pay 2022	Estimated Percent Change
Residential Homestead	50,000	50,000	50,000	297.88	354.13	274.83	56.25	18.88%	(79.29)	-22.39%
	75,000	75,000	75,000	446.81	531.19	412.25	84.38	18.88%	(118.94)	-22.39%
	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>611.41</b>	<b>723.94</b>	<b>565.46</b>	<b>112.53</b>	<b>18.40%</b>	<b>(158.49)</b>	<b>-21.89%</b>
	115,000	115,000	115,000	710.47	839.89	657.68	129.42	18.22%	(182.21)	-21.69%
	125,000	125,000	125,000	776.55	917.23	719.20	140.69	18.12%	(198.03)	-21.59%
	150,000	150,000	150,000	941.81	1,110.65	873.08	168.84	17.93%	(237.57)	-21.39%
	175,000	175,000	175,000	1,106.95	1,303.94	1,026.82	197.00	17.80%	(277.12)	-21.25%
	200,000	200,000	200,000	1,272.21	1,497.36	1,180.70	225.15	17.70%	(316.66)	-21.15%
	250,000	250,000	250,000	1,602.61	1,884.07	1,488.33	281.46	17.56%	(395.75)	-21.00%
	300,000	300,000	300,000	1,933.01	2,270.78	1,795.95	337.77	17.47%	(474.84)	-20.91%
	400,000	400,000	400,000	2,593.81	3,044.20	2,411.19	450.40	17.36%	(633.01)	-20.79%
Commercial Industrial	100,000	100,000	100,000	715.23	827.95	670.12	112.73	15.76%	(157.83)	-19.06%
	250,000	250,000	250,000	1,854.44	2,136.38	1,742.22	281.94	15.20%	(394.16)	-18.45%
	500,000	500,000	500,000	3,808.44	4,372.50	3,584.82	564.06	14.81%	(787.68)	-18.01%
	1,000,000	1,000,000	1,000,000	7,716.44	8,844.75	7,270.02	1,128.31	14.62%	(1,574.73)	-17.80%
Ag Homestead*,** (average value per acre)	2,500	2,500	2,500	1.66	1.66	1.67	0.00	0.19%	0.01	0.63%
	3,000	3,000	3,000	1.99	2.00	2.01	0.00	0.19%	0.01	0.63%
	3,500	3,500	3,500	2.32	2.33	2.34	0.00	0.19%	0.01	0.63%
	4,000	4,000	4,000	2.66	2.66	2.68	0.00	0.19%	0.02	0.63%
Ag Non-Homestead** (average value per acre)	2,500	2,500	2,500	3.32	3.33	3.35	0.01	0.19%	0.02	0.63%
	3,000	3,000	3,000	3.98	3.99	4.02	0.01	0.19%	0.03	0.63%
	3,500	3,500	3,500	4.65	4.66	4.68	0.01	0.19%	0.03	0.63%
	4,000	4,000	4,000	5.31	5.32	5.35	0.01	0.19%	0.03	0.63%
Ag2School Credit Percentage (if applicable)				50%	55%	60%				

*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*

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

**6.63%**

ENTER DESIRED CHANGE IN PROPERTY VALUE

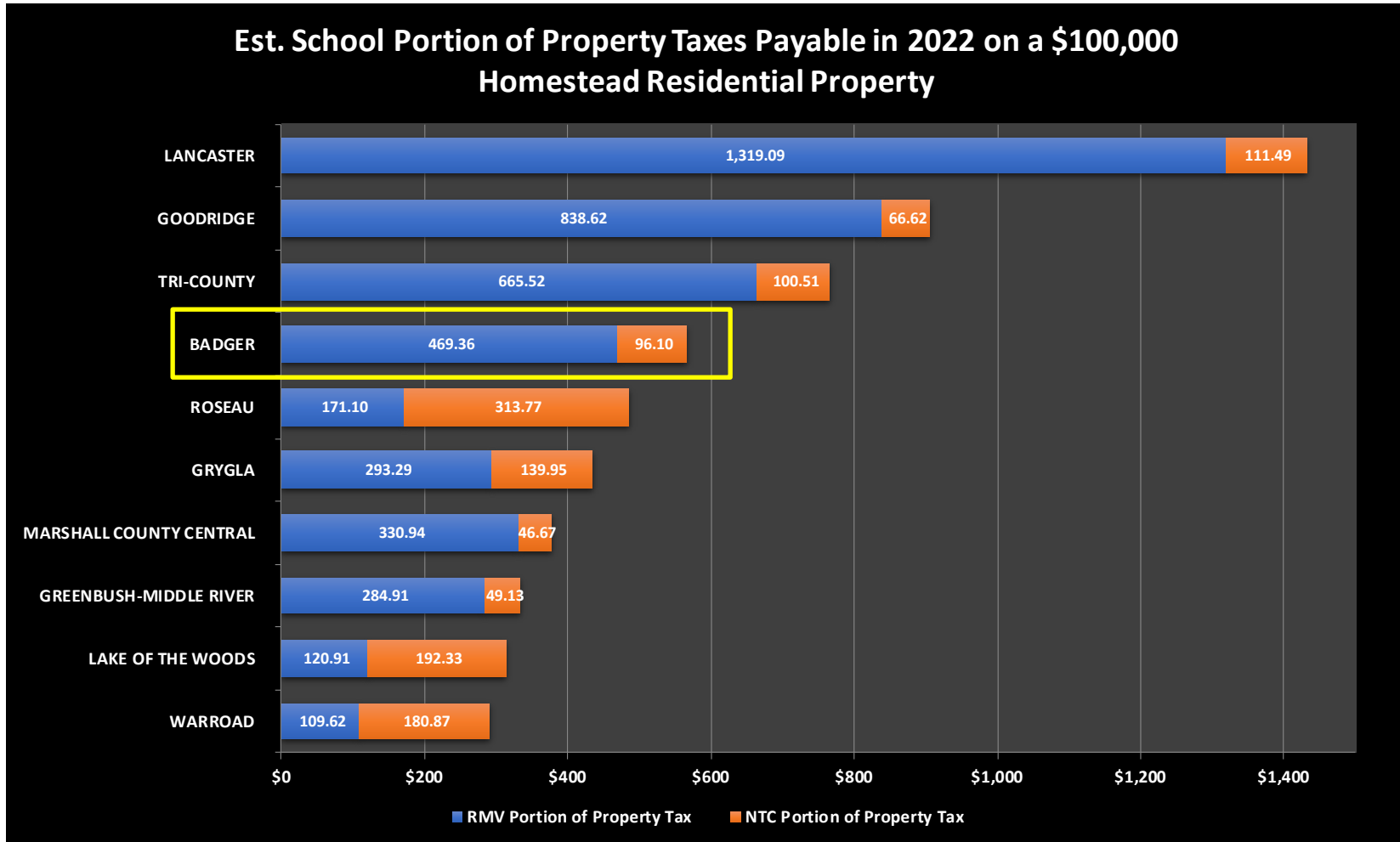
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Residential Homestead	50,000	53,315	56,850	297.88	377.62	312.47	79.74	26.77%	(65.15)	-17.25%
	75,000	79,973	85,275	446.81	569.09	474.79	122.27	27.37%	(94.29)	-16.57%
	<b>100,000</b>	<b>106,630</b>	<b>113,700</b>	<b>611.41</b>	<b>775.19</b>	<b>649.70</b>	<b>163.77</b>	<b>26.79%</b>	<b>(125.49)</b>	<b>-16.19%</b>
	115,000	122,625	130,755	710.47	898.85	754.64	188.38	26.51%	(144.20)	-16.04%
	125,000	133,288	142,124	776.55	981.42	824.61	204.87	26.38%	(156.81)	-15.98%
	150,000	159,945	170,549	941.81	1,187.52	999.38	245.70	26.09%	(188.14)	-15.84%
	175,000	186,603	198,974	1,106.95	1,393.75	1,174.42	286.80	25.91%	(219.33)	-15.74%
	200,000	213,260	227,399	1,272.21	1,599.98	1,349.19	327.77	25.76%	(250.79)	-15.67%
	250,000	266,575	284,249	1,602.61	2,012.31	1,698.86	409.70	25.56%	(313.45)	-15.58%
	300,000	319,890	341,099	1,933.01	2,424.64	2,048.81	491.63	25.43%	(375.83)	-15.50%
	400,000	426,520	454,798	2,593.81	3,247.71	2,743.35	653.90	25.21%	(504.36)	-15.53%
Commercial Industrial	100,000	106,630	113,700	715.23	882.84	761.92	167.62	23.44%	(120.92)	-13.70%
	250,000	266,575	284,249	1,854.44	2,284.63	1,994.65	430.19	23.20%	(289.98)	-12.69%
	500,000	533,150	568,498	3,808.44	4,669.01	4,089.68	860.57	22.60%	(579.33)	-12.41%
	1,000,000	1,066,300	1,136,996	7,716.44	9,437.77	8,279.73	1,721.33	22.31%	(1,158.04)	-12.27%
Ag Homestead*,** (average value per acre)	2,500	2,666	2,842	1.66	1.77	1.90	0.11	6.83%	0.13	7.30%
	3,000	3,199	3,411	1.99	2.13	2.28	0.14	6.83%	0.16	7.30%
	3,500	3,732	3,979	2.32	2.48	2.66	0.16	6.83%	0.18	7.30%
	4,000	4,265	4,548	2.66	2.84	3.04	0.18	6.83%	0.21	7.30%
Ag Non-Homestead** (average value per acre)	2,500	2,666	2,842	3.32	3.55	3.80	0.23	6.83%	0.26	7.30%
	3,000	3,199	3,411	3.98	4.25	4.57	0.27	6.83%	0.31	7.30%
	3,500	3,732	3,979	4.65	4.96	5.33	0.32	6.83%	0.36	7.30%
	4,000	4,265	4,548	5.31	5.67	6.09	0.36	6.83%	0.41	7.30%
Ag2School Credit Percentage (if applicable)				50%	55%	60%				

*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*

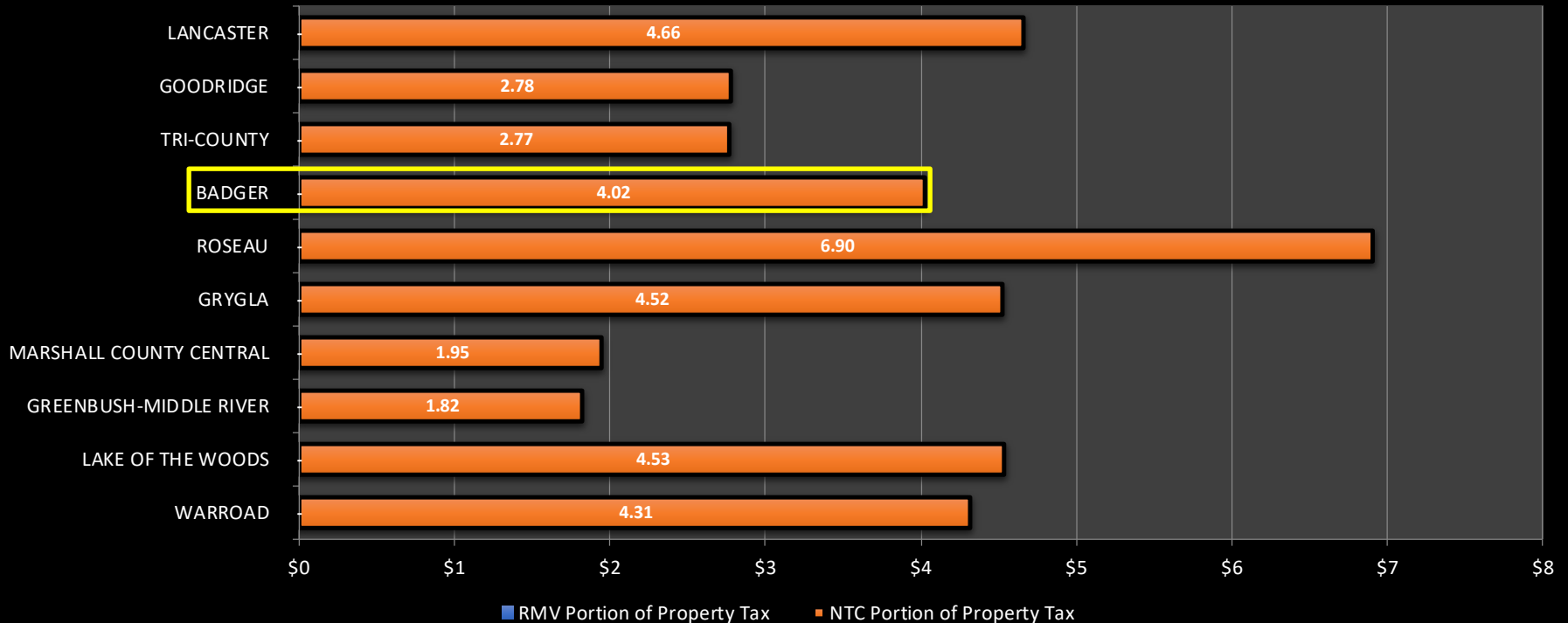


*Source: Roseau County, MN Dept. of Revenue PRISM data, and MN Department of Education.*





### Est. School Portion of Property Taxes Payable in 2022 on a 1-acre Non-homestead Agricultural Property valued at \$3,000



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	\$ 354,425.78
Community Services	<u>\$ 14,019.20</u>
Total Proposed Tax Levy	\$ 368,444.98

**Now Therefore**, Be it resolved by the School Board of Independent School District No. 676, Badger, Minnesota, that the levy to be levied in 2021 to be collected in 2022 is set at \$368,444.98. 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](mailto:kricke@badger.k12.mn.us)**

**Phone: 218-528-3201**

