Minnesota Department of Education

MEMORANDUM

To: School Districts with Revised Levy Limitations

From: Tom Melcher
School Finance Director

Date: September 12, 2013

Subject: Process for Certifying or Revising Proposed Levy

Revised 2013 Payable 2014 Levy Limitation and Certification Reports are being posted to the MDE website for many districts for the remainder of September. The total levy limitation shown on the revised report may have changes from the total levy limitation provided on the first report issued September 9, 2013.

The process for certifying or revising your proposed levy to reflect the changes shown on the revised report depends on whether you have already certified your proposed levy before receiving the most current revision.

- If you have not yet certified your proposed levy, please use the most current report for proposed levy certification. If you believe that additional changes are needed, please contact the appropriate person listed at the end of this memorandum to have these changes made. If your board will be meeting to certify the proposed levy before a new report can be issued, you should use the most recently issued report, noting the corrections on pages 25 - 31 of the report, as necessary. **All school districts must certify a proposed levy to the county auditor by October 1 (or by October 8 if the district has been granted an extension by the home county auditor).**

- If you have already certified your proposed levy as **"MAXIMUM"** rather than a specific dollar amount, you **do not** need to recertify your proposed levy based on the revised levy limitation report. Your county auditor will be instructed to revise the numbers submitted by you to reflect the changes made on the enclosed revised levy limitation report.

- If you have already certified your proposed levy as a **specific dollar amount**, and need to correct the amount proposed based on the most current levy limitation report, you should contact your county auditor to (1) advise the auditor of your need to certify a revised amount, and (2) determine the deadline for recertification, in order to ensure that the revised amount is reported on the truth in taxation notices. If the district's next regular board meeting is after the recertification deadline, a special board meeting would need to be scheduled to recertify the proposed levy at a higher amount.

- If your total levy limitation has decreased below the amount of your proposed levy, school board action is not necessary to reduce your proposed levy down to the amount of the revised levy limitation. The county auditor should reduce the proposed levy down to the amount of the revised total levy limitation, but should be reminded of this change to ensure that the reduction is made.

For technical assistance with accessing information via the MDE website, please contact Jan Carlson at 651-582-8342 or janice.carlson@state.mn.us. School Finance fax number is 651-582-8878. Questions on specific levy components should be directed as follows:

ADM and LEP Projections	Jeanne Krile 651-582-8637	jeanne.krile@state.mn.us
Career and Technical Education Levy	Jan Carlson 651-582-8342	janice.carlson@state.mn.us
General Education Revenue, Referendum Levies	Bob Porter 651-582-8851 Or Jon VanOeveren 651-582-8375	bob.porter@state.mn.us jon.vanoeveren@state.mn.us
Alternative Teacher Compensation Revenue	Terri Yetter 651-582-8868	terri.yetter@state.mn.us
Miscellaneous Levies including: Reemployment, Safe Schools, Judgment, Health Benefits, District Reorganization Retirement/Severance, Economic Development Abatement, Other Postemployment Benefits (OPEB),and Administrative Services	Jan Carlson 651-582-8342	janice.carlson@state.mn.us
Non-public Transportation Revenue	Greg Sogaard 651-582-8858	greg.sogaard@state.mn.us
Community Education, ECFE, Home Visiting, School-Age Care and Integration Revenues	Judy Kuck 651-582-1613	judy.kuck@state.mn.us

Capital Expenditure Levies, Health and Safety Revenue, Alternative Facilities Revenue, and Debt Service Levies	Bill Kiesow 651-582-8801 Or Chris Kubesh 651-582-8319	bill.kiesow@state.mn.us chris.kubesh@state.mn.us
Building and Land Lease Levy, Swimming Pool Levy, Ice Arena Levy, Consolidation Transition Revenue, Reorganization Operating Debt, and Taconite Adjustments	Bill Kiesow 651-582-8801	bill.kiesow@state.mn.us