

I. COMPUTATION OF 2018 PAYABLE 2019 LEVY LIMITATION BY FUND (BEFORE COUNTY AUDITOR ADJUSTMENTS):

FUND	INITIAL LEVY LIMITATION	LIMITATION ADJUSTMENTS	ABATEMENT ADJUSTMENTS	OFFSET ADJUSTMENTS	TAC/MAX EFF ADJUSTMENT	MAXIMUM LEVY LIMITATION
GEN-RMV VOTER-EXEMP	7,615,313.85	907,511.50-	N/A			6,707,802.35
GEN-RMV OTHER-EXEMP	4,625,355.58	170,382.00	N/A			4,795,737.58
GEN-NTC VOTER-EXEMP			N/A			
GEN-NTC OTHER-GENED	N/A	N/A	N/A	N/A	N/A	N/A
GEN-NTC OTHER-EXEMP	6,322,461.07	4,857.35-	50,961.43			6,368,565.15
TOTAL GENERAL	18,563,130.50	741,986.85-	50,961.43			17,872,105.08
COM SERV-EXEMP	1,041,437.31	462.02-	4,303.44			1,045,278.73
DEBT-VOTER-NONEXEMP						
DEBT-OTHER-NONEXEMP	21,808,498.36	984,925.64-	96,667.58			20,920,240.30
TOTAL DEBT SERV	21,808,498.36	984,925.64-	96,667.58			20,920,240.30
OPEB-VOTER-NONEXEMP						
OPEB-OTHER-NONEXEMP						
TOTAL OPEB/PENSION						
TOTAL	41,413,066.17	1,727,374.51-	151,932.45			39,837,624.11

II. COMPARISON OF 2017 PAYABLE 2018 LEVY LIMITATION WITH 2018 PAYABLE 2019 LEVY LIMITATION (BEFORE COUNTY AUDITOR ADJUSTMENTS):

FUND	2017 PAY 2018 LIMITATION	2018 PAY 2019 LIMITATION	INCREASE (DECREASE)	PERCENT CHANGE
GENERAL	12,382,425.63	17,872,105.08	5,489,679.45	44.33
COMMUNITY SERVICE	1,047,799.46	1,045,278.73	2,520.73-	.24-
GENERAL DEBT SERVICE	18,267,630.77	20,920,240.30	2,652,609.53	14.52
OPEB DEBT SERVICE				
TOTAL	31,697,855.86	39,837,624.11	8,139,768.25	25.68

III. COMPARISON OF 2017 PAYABLE 2018 CERTIFIED LEVY PLUS COUNTY AUDITOR ADJUSTMENTS WITH 2018 PAYABLE 2019 CERTIFIED LEVY PLUS COUNTY AUDITOR ADJUSTMENTS:

FUND	2017 PAY 2018 CERTIFIED LEVY + ADJUSTMENTS	2018 PAY 2019 CERTIFIED LEVY + ADJUSTMENTS	INCREASE (DECREASE)	PERCENT CHANGE
GENERAL	12,382,425.63	17,872,105.08	5,489,679.45	44.33
COMMUNITY SERVICE	1,047,799.46	1,045,278.73	2,520.73-	.24-
GENERAL DEBT SERVICE	18,267,630.77	20,920,240.30	2,652,609.53	14.52
OPEB DEBT SERVICE				
TOTAL AFTER ADJUSTMENTS	31,697,855.86	39,837,624.11	8,139,768.25	25.68

LINE #	LIMITATION COMPONENTS	2017 PAY 2018 LIMITATION	2017 PAY 2018 CERTIFIED LEVY	2018 PAY 2019 LIMITATION	2018 PAY 2019 PROPOSED LEVY	2018 PAY 2019 CERTIFIED LEVY NOTES
SUBTOTALS BY LEVY CATEGORY						
(5001)	GENERAL-RMV VOTER-JOBZ EXEMPT	2,462,325.42	2,462,325.42	6,707,802.35		6,707,802.35
(5002)	GENERAL-RMV OTHER-JOBZ EXEMPT	4,467,737.04	4,467,737.04	4,795,737.58	3,888,226.08	4,795,737.58
(5003)	GENERAL-NTC VOTER-JOBZ EXEMPT					
(5004)	GENERAL-NTC OTHER-GENED-EXEMPT	N/A	N/A	N/A	N/A	N/A *1
(5005)	GENERAL-NTC OTHER-JOBZ EXEMPT	5,452,363.17	5,452,363.17	6,368,565.15	6,368,565.15	6,368,565.15
(5011)	COMMUNITY SERV-NTC OTHER-EXEMPT	1,047,799.46	1,047,799.46	1,045,278.73	1,045,278.73	1,045,278.73
(5016)	GENL DEBT-NTC VOTER-NONEXEMPT					
(5017)	GENL DEBT-NTC OTHER-NONEXEMPT	18,267,630.77	18,267,630.77	20,920,240.30	20,920,240.30	20,920,240.30 *2
(5023)	OPEB DEBT-NTC VOTER-NONEXEMPT					
(5024)	OPEB DEBT-NTC OTHER-NONEXEMPT					
SUBTOTALS BY FUND						
(5006)	GENERAL FUND	12,382,425.63	12,382,425.63	17,872,105.08	10,256,791.23	17,872,105.08
(5011)	COMMUNITY SERVICES FUND	1,047,799.46	1,047,799.46	1,045,278.73	1,045,278.73	1,045,278.73
(5018)	GENERAL DEBT SERVICE FUND	18,267,630.77	18,267,630.77	20,920,240.30	20,920,240.30	20,920,240.30
(5025)	OPEB/PENSION DEBT SERVICE FUND					
SUBTOTALS BY TAX BASE						
	REFERENDUM MARKET VALUE	6,930,062.46	6,930,062.46	11,503,539.93	3,888,226.08	11,503,539.93
	NET TAX CAPACITY	24,767,793.40	24,767,793.40	28,334,084.18	28,334,084.18	28,334,084.18
SUBTOTALS BY TRUTH IN TAXATION CATEGORY						
	VOTER APPROVED	2,462,325.42	2,462,325.42	6,707,802.35		6,707,802.35
	OTHER	29,235,530.44	29,235,530.44	33,129,821.76	32,222,310.26	33,129,821.76
TOTAL LEVY						
	TOTAL LEVY	31,697,855.86	31,697,855.86	39,837,624.11	32,222,310.26	39,837,624.11
ALLOWABLE INCREASE						
	ALLOWABLE INCREASE AMOUNT				7,615,313.85	
	MAXIMUM ALLOWABLE CERTIFIED LEVY				39,837,624.11	

FOOTNOTES:

\*1 STUDENT ACHIEVEMENT (GENED) LEVY PHASED OUT AFTER PAY 2017

\*2 SCHOOL BUILDING BOND AGRICULTURAL CREDIT WILL BE CALCULATED USING THE GENERAL DEBT SERVICE LEVY CATEGORIES

NOTE TO SCHOOL DISTRICTS: MUST CERTIFY PROPOSED AND FINAL LEVIES VIA THE WEB-BASED LEVY CERTIFICATION SYSTEM AVAILABLE ON THE MDE WEBSITE, [HTTP://EDUCATION.STATE.MN.US](http://EDUCATION.STATE.MN.US).