

RESOLUTION

Certified Tax Levy 2010 Payable 2011

BE IT RESOLVED, By the School Board of Independent School District No. 709, St. Louis County, Minnesota, to hereby set the Tax Levy for 2011 Payable 2012 at \$25,848,261.61.

I. COMPUTATION OF 2011 PAYABLE 2012 LEVY LIMITATION BY FUND (BEFORE COUNTY AUDITOR ADJUSTMENTS):

FUND	INITIAL LEVY LIMITATION	LIMITATION ADJUSTMENTS	ABATEMENT ADJUSTMENTS	OFFSET ADJUSTMENTS	TACONITE ADJUSTMENT	MAXIMUM LEVY LIMITATION
GEN-RMV VOTER-EXEMP	4,360,598.94	28,838.40	N/A			4,389,437.34
GEN-RMV OTHER-EXEMP	918,903.36	17,201.24-	N/A			901,702.12
GEN-NTC VOTER-EXEMP			N/A			
GEN-NTC OTHER-EXEMP	5,077,914.48	434,077.14	10,722.87			5,522,714.49
TOTAL GENERAL	10,357,416.78	445,714.30	10,722.87			10,813,853.95
COM SERV-EXEMP	1,067,692.02	10,720.60	1,123.82			1,079,536.44
DEBT-VOTER-NONEXEMP	2,248,759.00	474,034.47-	19,561.89			1,794,286.42
DEBT-OTHER-NONEXEMP	15,408,715.00	3,248,130.20-				12,160,584.80
TOTAL DEBT SERV	17,657,474.00	3,722,164.67-	19,561.89			13,954,871.22
OPEB-VOTER-NONEXEMP			N/A			
OPEB-OTHER-NONEXEMP			N/A			
TOTAL OPEB/PENSION			N/A			
TOTAL	29,082,582.80	3,265,729.77-	31,408.58			25,848,261.61

II. COMPARISON OF 2010 PAYABLE 2011 LEVY LIMITATION WITH 2011 PAYABLE 2012 LEVY LIMITATION (BEFORE COUNTY AUDITOR ADJUSTMENTS):

FUND	2010 PAY 2011 LIMITATION	2011 PAY 2012 LIMITATION	INCREASE (DECREASE)	PERCENT CHANGE
GENERAL	10,256,194.10	10,813,853.95	557,659.85	5.44 %
COMMUNITY SERVICE	1,067,533.57	1,079,536.44	12,002.87	1.12
GENERAL DEBT SERVICE *1	13,317,461.33	13,954,871.22	637,409.89	4.79
OPEB DEBT SERVICE *1				
TOTAL	24,641,189.00	25,848,261.61	1,207,072.61	4.90 %

III. COMPARISON OF 2010 PAYABLE 2011 CERTIFIED LEVY PLUS COUNTY AUDITOR ADJUSTMENTS WITH 2011 PAYABLE 2012 CERTIFIED LEVY PLUS COUNTY AUDITOR ADJUSTMENTS:

**ISD 709 - Duluth Public Schools
2011 Pay 2012 LEVY
Comparison to Prior Year**

ITEM	10 PAY 11	11 PAY 12	Change	Comments
RMV Referendum	\$4,861,433.08	\$4,360,598.94	(\$500,834.14)	All Levy
RMV Referendum			\$0.00	
Equity	\$469,524.30	\$459,451.68	(\$10,072.62)	All levy
Transition	\$469,524.30	\$459,451.68	(\$10,072.62)	All levy
Operating Capital	\$1,507,827.53	\$1,464,553.09	(\$43,274.44)	\$666,994 in Aid
Integration	\$626,566.10	\$614,486.05	(\$12,080.05)	\$1,433,801 Aid
Reemployment Insurance	\$385,533.34	\$505,596.47	\$120,063.13	Result of cuts.
Safe Schools	\$306,211.50	\$299,642.40	(\$6,569.10)	Pays for SRO's
Career & Technical	\$262,185.24	\$305,841.07	\$43,655.83	
Annual OPEB	\$689,026.00	\$959,445.00	\$270,419.00	
Health & Safety			\$0.00	
Health & Safety			\$0.00	
Building/Land Lease	\$495,582.00	\$517,432.00	\$21,850.00	Lease contracts
Alternative Facilities	\$168,936.36	\$409,004.36	\$240,068.00	\$168,064 Aid
Health Insurance			\$0.00	
Health Benefits			\$0.00	
Tree Growth	\$1,914.04	\$1,914.04	\$0.00	
Sub-total for General Fund	\$10,244,263.79	\$10,357,416.78	\$113,152.99	1.1%
Basic Community Ed	\$650,565.00	\$653,743.40	\$3,178.40	
ECFE	\$262,763.12	\$274,915.82	\$12,152.70	
Home Visiting	\$9,628.80	\$9,532.80	(\$96.00)	
Adults w/Disabilities	\$30,000.00	\$30,000.00	\$0.00	
School-Age Care	\$94,500.00	\$99,500.00	\$5,000.00	
Sub-Total for Community Ed	\$1,047,456.92	\$1,067,692.02	\$20,235.10	1.9%
Initial Debt Service	\$14,413,891.41	\$17,657,474.00	\$3,243,582.59	
Sub-Total for Debt Service	\$14,413,891.41	\$17,657,474.00	\$3,243,582.59	22.5%

ADJUSTMENTS:

RMV Referendum - FY 12	\$4,288.10		(\$4,288.10)	
RMV Referendum - FY 10	\$0.10	\$28,838.40	\$28,838.30	
Equity - FY12	(\$1,035.92)		\$1,035.92	
Transition - FY12	(\$1,035.92)		\$1,035.92	
Equity - FY10	\$6,472.76	(\$8,600.62)	(\$15,073.38)	
Transition - FY10	\$6,472.76	(\$8,600.62)	(\$15,073.38)	
Operating Capital - FY 12	(\$650.51)	\$3,475.56	\$4,126.07	
Operating Capital - FY 10	\$2,297.31	\$719.78	(\$1,577.53)	
Integration - FY 12	(\$1,238.29)		\$1,238.29	
Integration - FY 10		(\$12,809.90)	(\$12,809.90)	
Reemployment Ins. - FY10	(\$4,886.91)	\$429,592.03	\$434,478.94	
Safe Schools - FY 10	\$99.00	(\$5,395.80)	(\$5,494.80)	
Health & Safety		(\$23,333.31)	(\$23,333.31)	
Maint PU/Other			\$0.00	
Building/Land Lease	\$14,971.30	\$41,828.78	\$26,857.48	
Alternative Facilities			\$0.00	
Health Insurance			\$0.00	
Health Benefits - FY10	\$74.64		(\$74.64)	
Abatement	\$1,815.78	\$28,335.51	\$26,519.73	
Advance Abatement	(\$15,713.89)	(\$17,612.64)	(\$1,898.75)	
Sub-Total for General Fund	\$11,930.31	\$456,437.17	\$444,506.86	3725.9%
Home Visiting - FY 12	\$104.00	(\$96.00)	(\$200.00)	
School-Age Care - FY 10	\$21,327.53	\$10,816.60	(\$10,510.93)	
Adults w/Disabilities & Other			\$0.00	
Abatement	\$61.92	\$2,781.87	\$2,719.95	
Advance Abatement	(\$1,416.80)	(\$1,658.05)	(\$241.25)	
Sub-Total for Community Ed	\$20,076.65	\$11,844.42	(\$8,232.23)	-41.0%
Reduction for Debt Excess	(\$1,122,954.46)	(\$3,722,164.67)	(\$2,599,210.21)	
Abatement	\$12,656.82	\$43,082.64	\$30,425.82	
Advance Abatement	\$13,867.56	(\$23,520.75)	(\$37,388.31)	
Sub-Total for Debt Service	(\$1,096,430.08)	(\$3,702,602.78)	(\$2,606,172.70)	237.7%
General Fund	\$10,256,194.10	\$10,813,853.95	\$557,659.85	5.4%
Community Ed	\$1,067,533.57	\$1,079,536.44	\$12,002.87	1.1%
Debt Service	\$13,317,461.33	\$13,954,871.22	\$637,409.89	4.8%
TOTAL LEVY	\$24,641,189.00	\$25,848,261.61	\$1,207,072.61	4.9%

ITEMS IN BOLD Indicate those items where an underlevy will create a reduction in state aid and/or some other adverse adjustment to a current or future levy.