

November 24, 2009

Jeff Evert, Superintendent Kenyon-Wanamingo Public School Dist. #2172 225 3<sup>rd</sup> Av. Wanamingo, MN 55983-1452

Dear Superintendent Evert,

Your district requested Payable 2010 levy authority, under M.S. 126C.41 subd. 2, for annual costs associated with other post-employment benefits (OPEB). The Payable 2010 statewide levy total for this category is limited by statute to \$9.242 million.

On the proposed Payable 2010 levy, the total OPEB levy authority requested was \$18.1 million, creating an initial proration factor of 51 percent. Due to a variety of factors, the total OPEB levy authority requested by school districts for the final Payable 2010 levy has decreased to \$15.3 million. The reduction has caused the OPEB levy proration factor to increase from the 51 percent that appeared on the proposed levy to just above 60 percent on the final levy for Payable 2010.

The increased proration rate increases the amount your district may levy for OPEB by \$9,657.71 on the final Payable 2010 levy. Pursuant to M.S. 275.065, Subdivision 6, this letter authorizes your district to certify a final Payable 2010 levy that exceeds the amount of your proposed Payable 2010 levy by this increase.

Since this change results in a levy increase from the proposed to final Payable 2010 levy, the increase must be explained at your public levy hearing, and the district must complete the Supplement to PT Form TNT-2009 and submit it to the Minnesota Department of Revenue.

Your auditor will be notified of this change by the MDE. If you would like to obtain a copy of your revised levy certification, it is available for download on the MDE website. If you have any questions concerning this letter, contact Chris Kubesh at (651) 582-8319.

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Sincerely,

Alice Seagren Commissioner

c: Goodhue County Auditor