

CEDAR FALLS COMMUNITY SCHOOL DISTRICT



2016/17 Budget
Presentation



STATE SCHOOL FOUNDATION PROGRAM - STATE AID

- Iowa Code Chapter 257.1(2)
 - “... each school district in the state is entitled to receive foundation aid, in an amount per pupil equal to the difference between the amount per pupil of foundation property tax in the district, and the combined foundation base per pupil or the combined district cost per pupil, whichever is less.

GENERAL FUND BUDGET DETERMINATION

■ Aid & Levy Worksheet

- Implements the school foundation aid formula
- Calculates the amount of spending authority, state aid and property taxes for a school district
 - A school district's spending is limited by its maximum spending authority
- Formula first determines the total spending authority
 - Primarily enrollment times cost per pupil
- Determines state aid vs. property taxes

BUDGET PREPARATION



GENERAL FUND BUDGET DETERMINATION

- **Aid & Levy Worksheet – 21 Sections**
 - 1. Budget Enrollment
 - 2. Cost per Pupil Amounts
 - 3. Weighted Enrollment
 - Special Education
 - Sharing
 - At-Risk (Now included as a part of drop-out funding)
 - English Second Language (ESL)
 - 4. District Cost Calculations
 - Regular Program
 - Other District Cost Calculations (TSS/PD/Early Childhood/TLC)
 - AEA District Cost Calculations
 - 5. Combined District Cost (Summary of Section 4)

GENERAL FUND BUDGET DETERMINATION

■ Aid & Levy Worksheet Continued

■ 6. Uniform Levy

- Basic
- Utility Replacement Adjustment
- Uniform Levy Commercial & Industrial State Replacement Adjustment

■ 7. State Foundation Aid

- Regular Program Cost
- Preschool Foundation Aid

■ 8. Additional Dollar Levy

- Combined District Cost
- Property Tax Replacement Payment (PTRP)
- Property Tax Equity & Relief (PTER) (**57 schools for Fy16 - \$30.3 million**)
- Final Additional Levy Before Utility Replacement Adjustment

■ 9. Final State Foundation Aid Calculation

GENERAL FUND BUDGET DETERMINATION

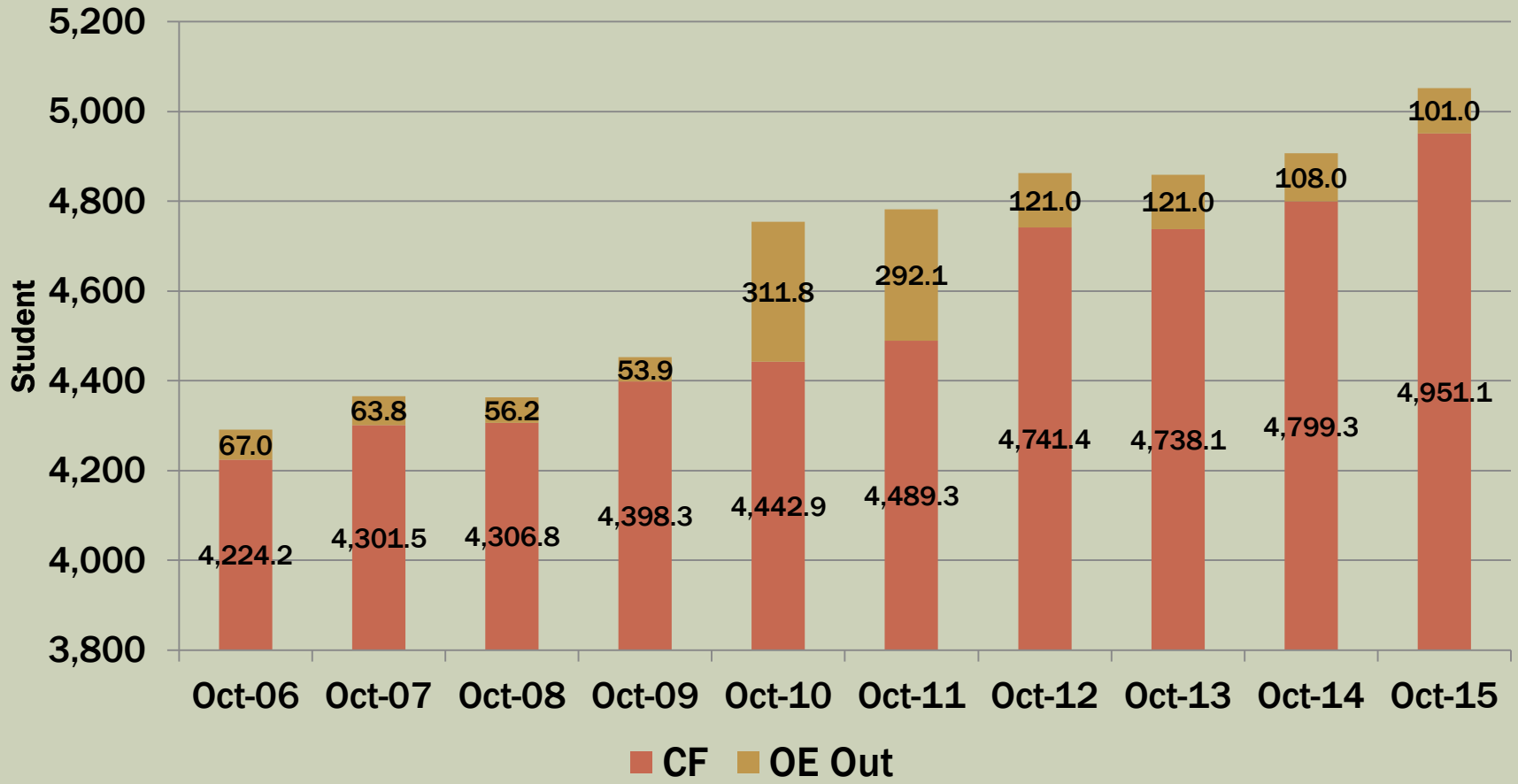
- **Aid & Levy Worksheet Continued**
 - **10. Instructional Support Levy Calculation**
 - **11. Educational Improvement Program (CF currently not eligible)**
 - **12. Reserved for Future Use**
 - **13. Additional Levy Adjustment**
 - Utility Replacement
 - C & I State Replacement Adjustment
 - **14. Reserved for Future Use**
 - **15. Summary of General Fund Levies**
 - **16. State Aid Payments to AEA & District**
 - **17. Summary of General Fund Budget Spending Authority**
 - **18. Summary of Financing for General Fund Maximum Budget**

GENERAL FUND BUDGET DETERMINATION

- **Aid & Levy Worksheet Continued**
 - 19. Voted Physical Plant & Equipment Levy (PPEL)
 - 20. Income Surtax Rates & General Fund Surtax Dollars
 - 21. Other Property & Utility Tax Replacement Taxes
 - Management Levy
 - Regular Physical Plant & Equipment Levy

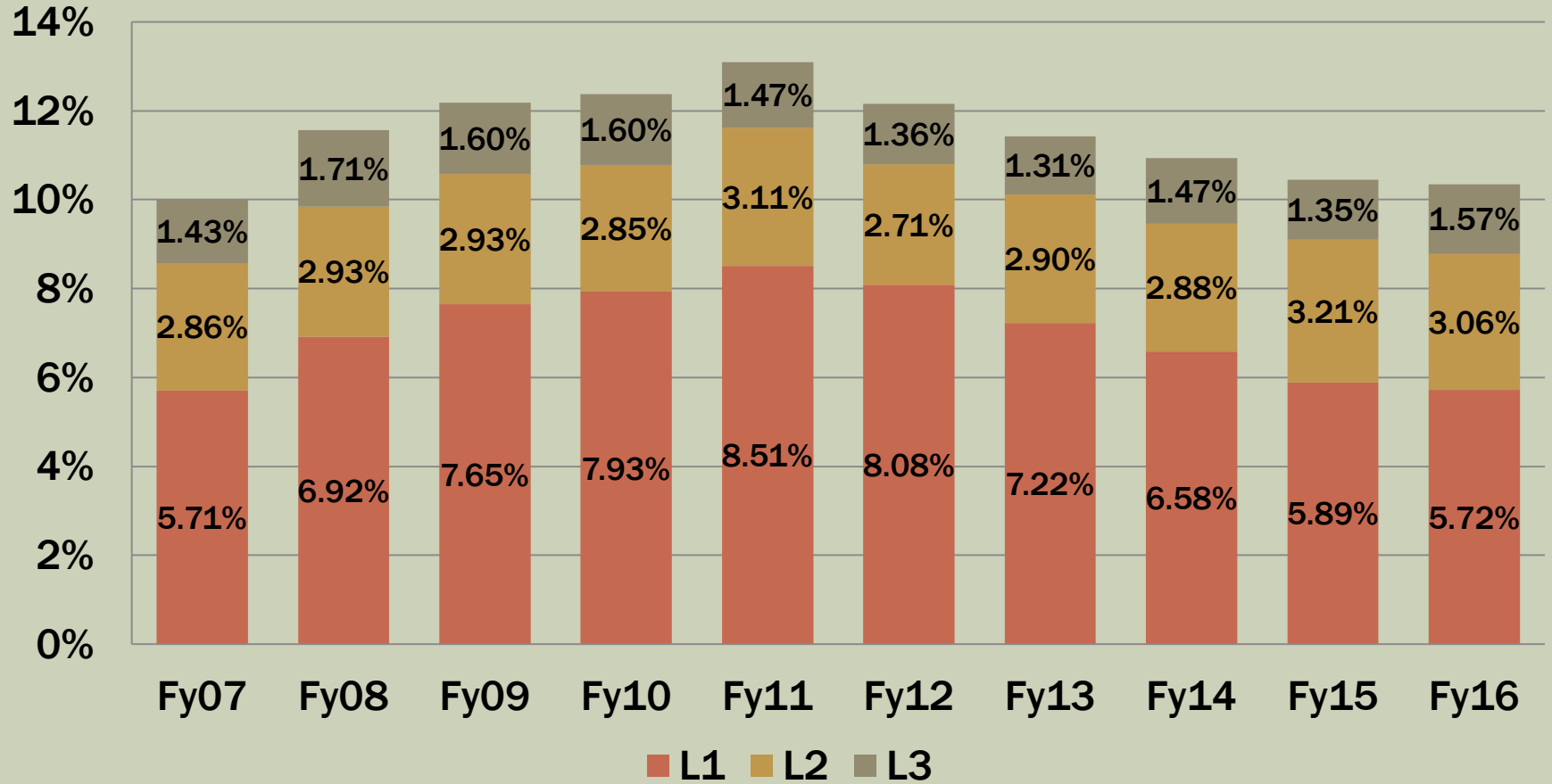
CERTIFIED ENROLLMENT

SECTION 1

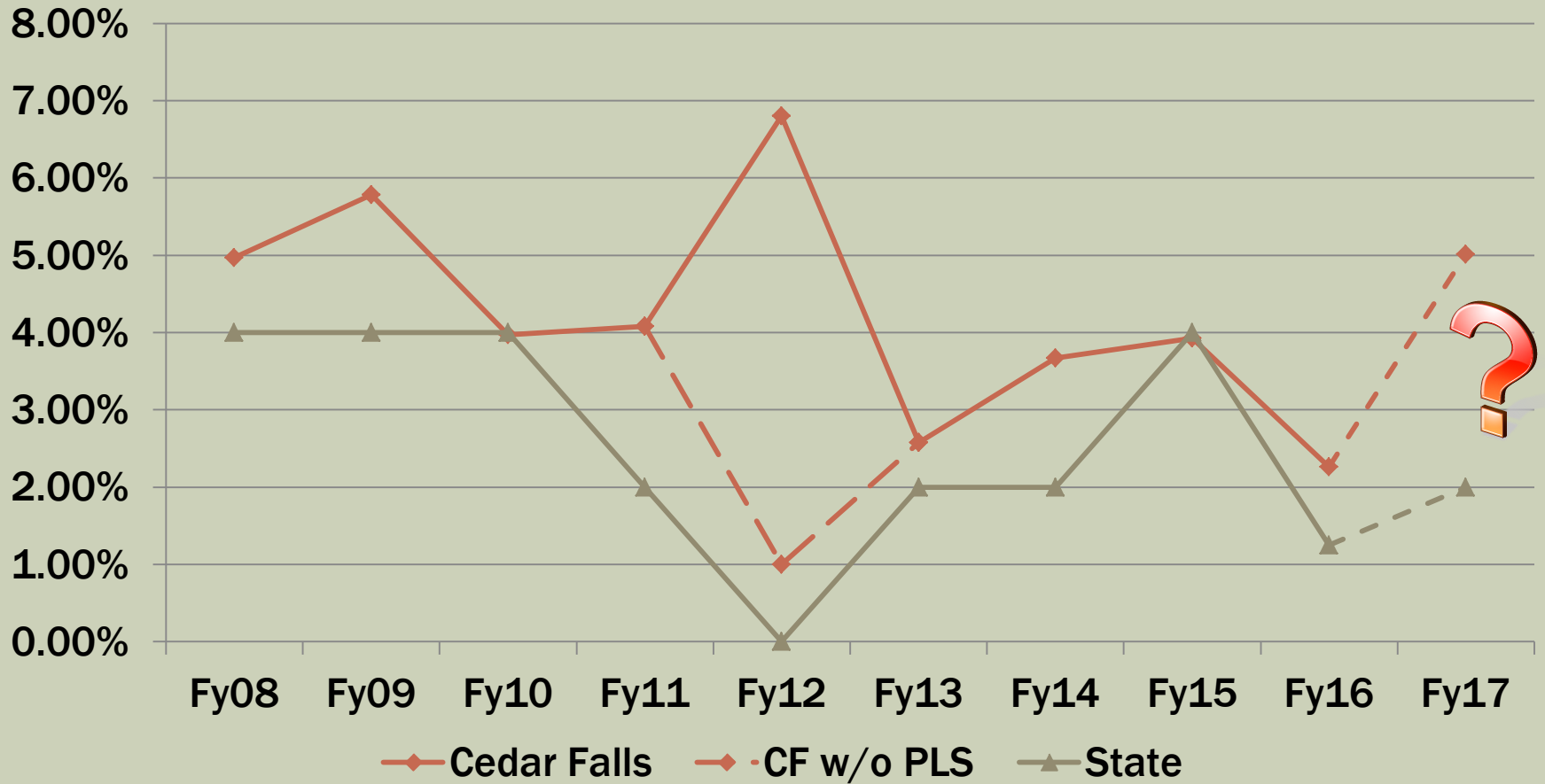


SPECIAL ED ENROLLMENT BY PERCENTAGE

SECTION 3



HISTORY OF ALLOWABLE GROWTH/SUPPLEMENTAL STATE AID IN PERCENTAGE

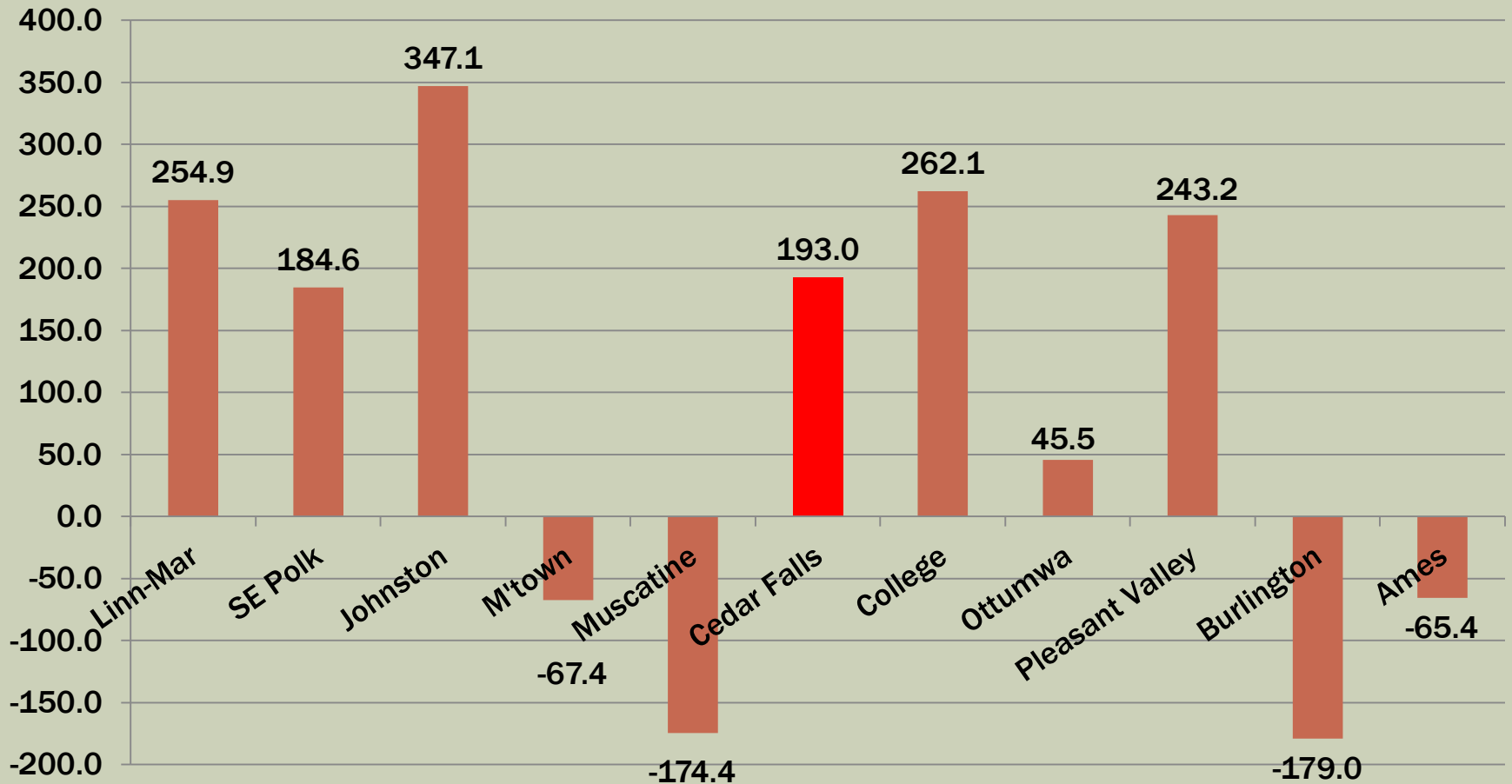


“NEW MONEY” COMPARISON WITH SIMILAR SIZED SCHOOLS (ASSUMES 2.0% SSA)

State Rank	School District	2015/16 RPDC	2015/16 RPDC/P	10/1/15 Count	2016/17 RPDC	Dollar Growth	% Growth	Per Pupil Growth	Enrollment Increase
12	Linn-Mar	\$46,065,104	\$6,447	7,197.9	\$47,333,390	\$1,859,023	2.75%	\$ 258.27	52.7
13	SE Polk	\$42,765,342	\$6,446	6,801.5	\$44,719,863	\$ 1,954,521	4.57%	\$ 287.37	167.1
14	Johnston	\$42,683,827	\$6,446	6,756.1	\$44,421,358	\$1,767,531	4.14%	\$ 261.62	139.0
15**	Marshalltown	\$34,932,495	\$6,487	5,321.1	\$35,281,820	\$ 349,325	1.00%	\$ 65.65	(63.9)
16**	Muscatine	\$34,362,675	\$6,446	5,170.0	\$34,690,335	\$ 327,660	0.95%	\$ 63.37	(158.4)
17	Cedar Falls	\$31,666,807	\$6,453	5,052.1	\$33,252,922	\$1,586,115	5.01%	\$ 313.95	144.8
18	College	\$30,946,601	\$6,446	4,947.4	\$32,529,155	\$1,582,554	5.11%	\$ 319.88	146.5
19	Ottumwa	\$29,638,063	\$6,446	4,622.9	\$30,395,568	\$ 757,504	2.56%	\$ 163.86	25.0
20	Pleasant Valley	\$28,856,152	\$6,579	4,531.8	\$30,399,314	\$ 1,543,162	5.35%	\$340.52	145.7
21**	Burlington	\$29,811,119	\$6,446	4,457.5	\$29,908,402	\$ 97,283	0.33%	\$ 21.82	(136.4)
22	Ames	\$27,690,211	\$6,536	4,181.2	\$27,867,698	\$ 177,487	0.64%	\$ 42.43	9.8

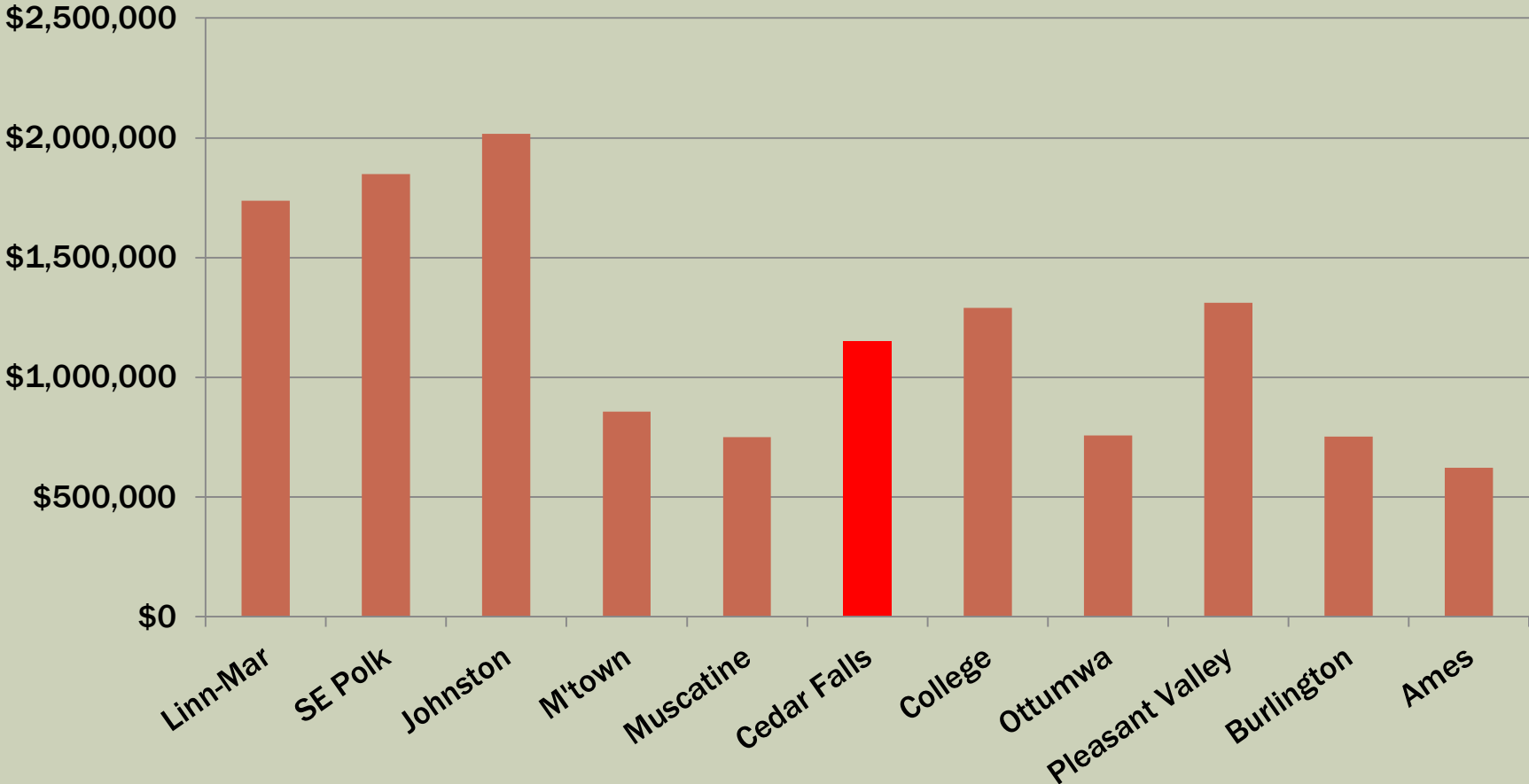
** = Indicated budget guarantee for Fy17

SIMILAR SIZED SCHOOLS THREE YEAR CUMULATIVE CHANGE CERTIFIED ENROLLMENT



Oct. 2013, 2014 & 2015 enrollment count

SIMILAR SIZED SCHOOLS THREE YEAR AVERAGE INCREASE SUPPLEMENTAL STATE AID (ASSUMES 2.0%)

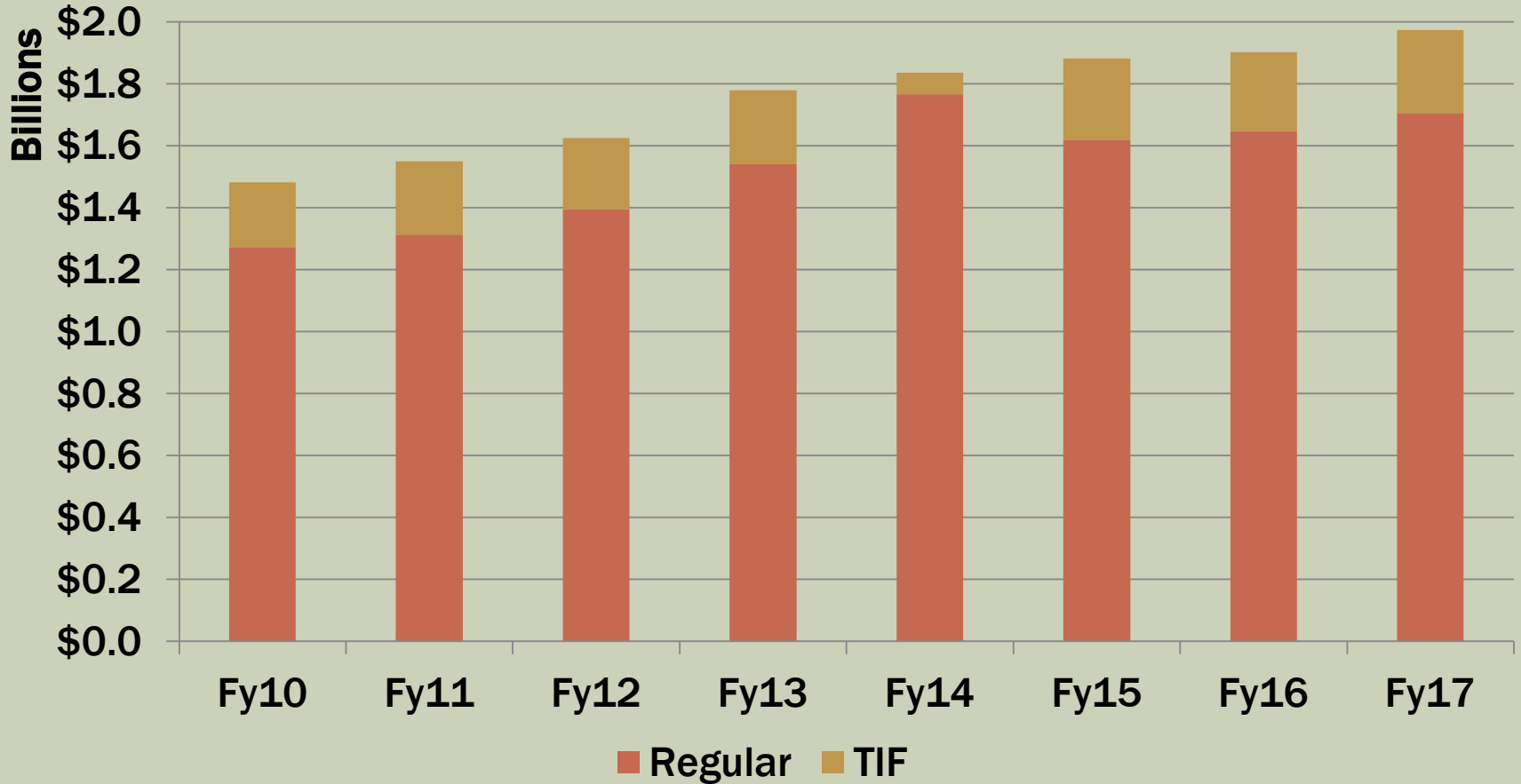


Included any budget guarantee funds received

CEDAR FALLS CSD

HISTORY OF ASSESSED VALUATION

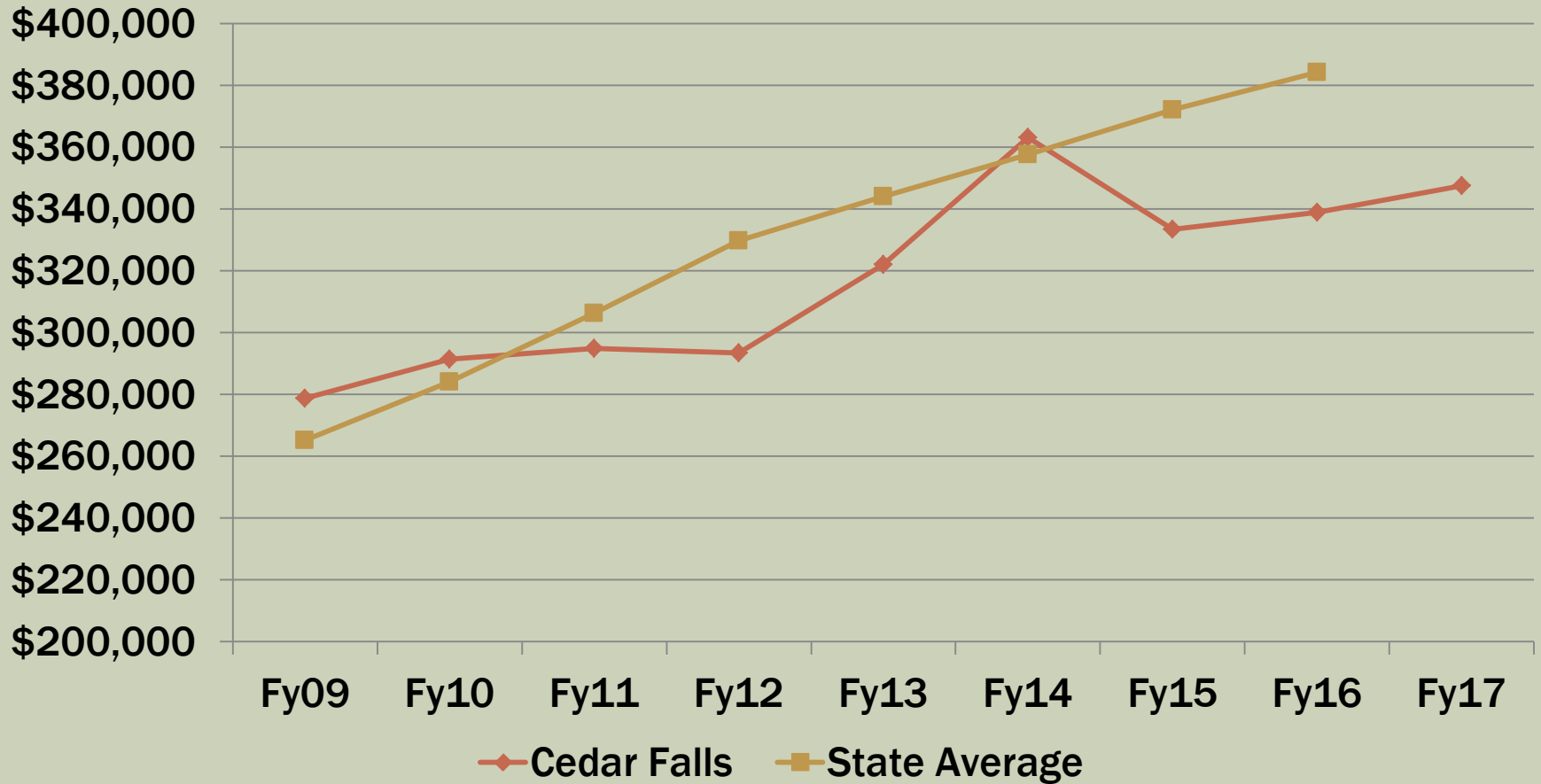
SECTION 6



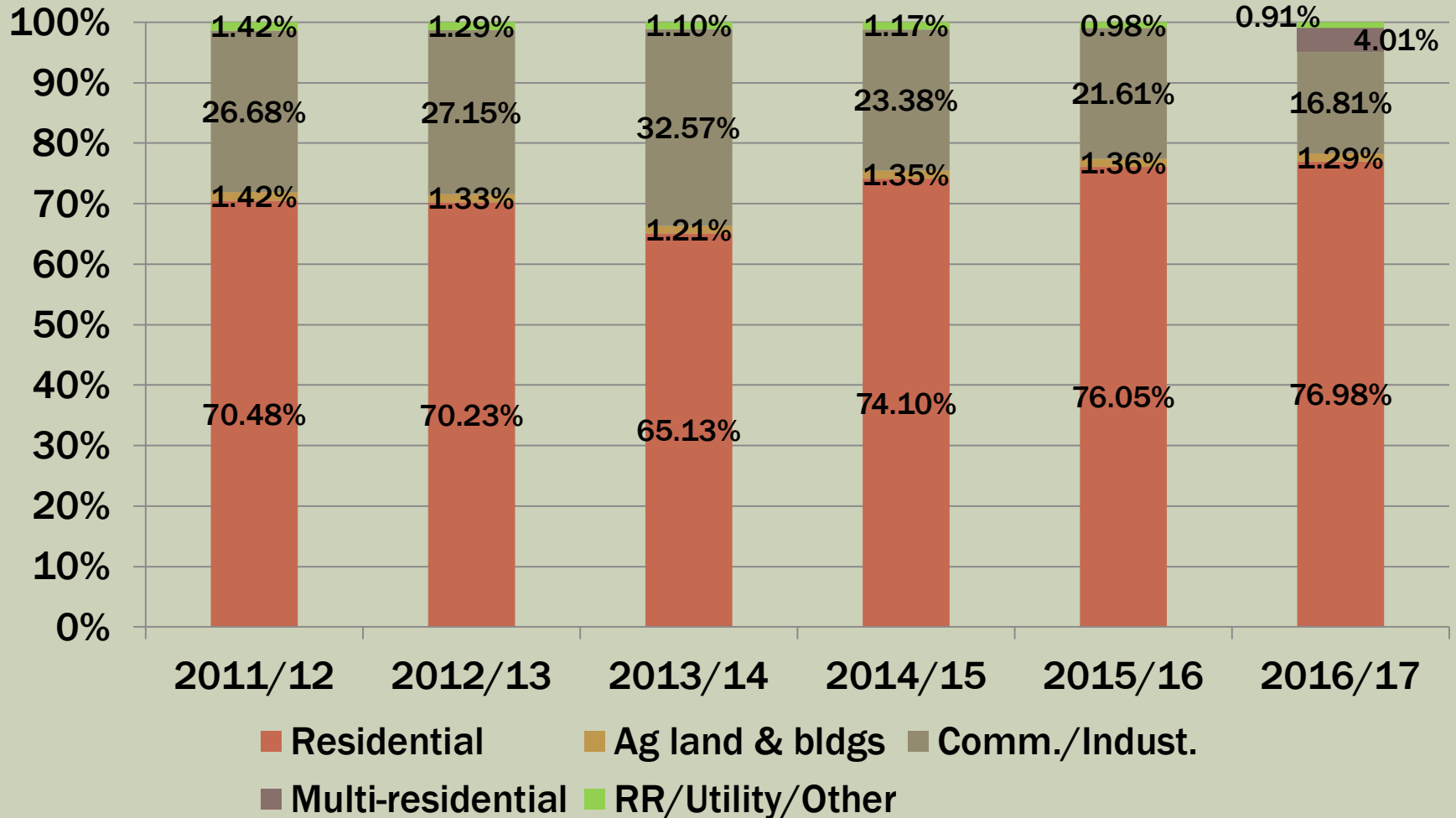
TAX INCREMENT FINANCING BASICS

- Used by cities/counties/community colleges since 1958
- City/county adopt urban renewal plans
 - Community Colleges job training projects
- City/county adopts an ordinance to initiate Tax Increment Financing
- Establishes a base valuation at the prior years' taxable valuation level
- Increased value of TIF area is incremental valuation
- Revenue on base valuation goes to all taxing authorities
- Revenue on incremental valuation goes to TIF project with some exceptions

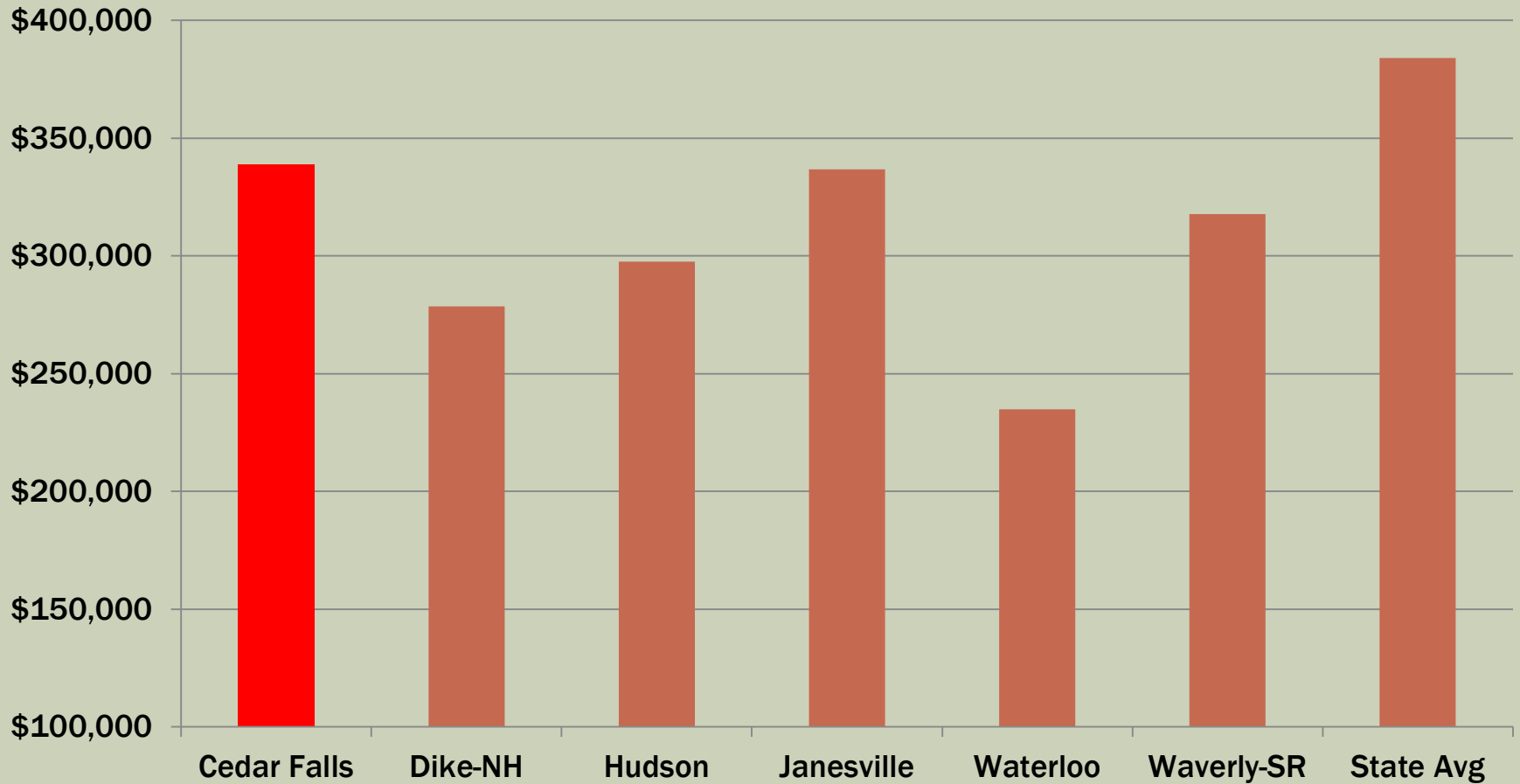
ASSESSED VALUATION PER STUDENT



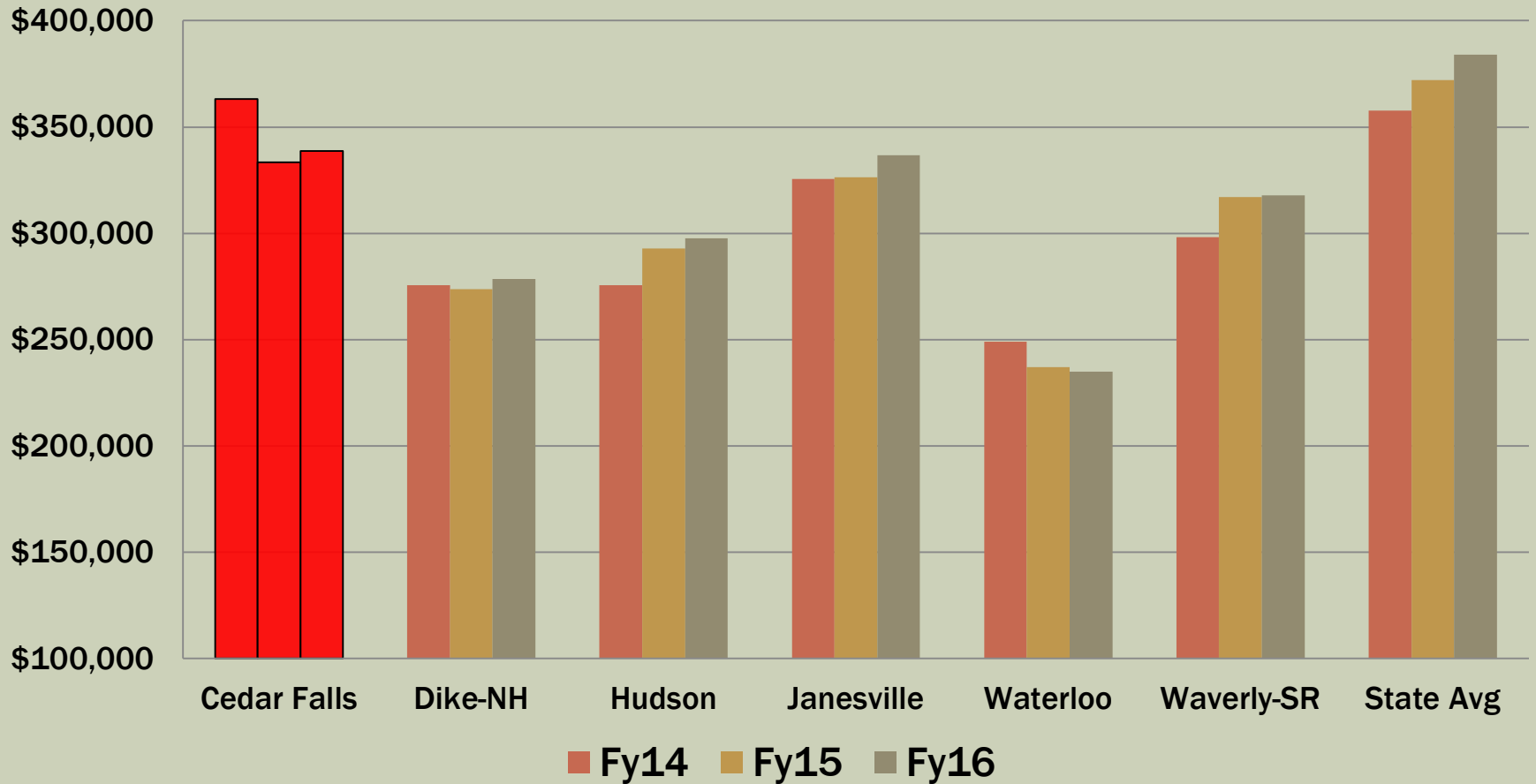
ASSESSED VALUATION BY CATEGORY



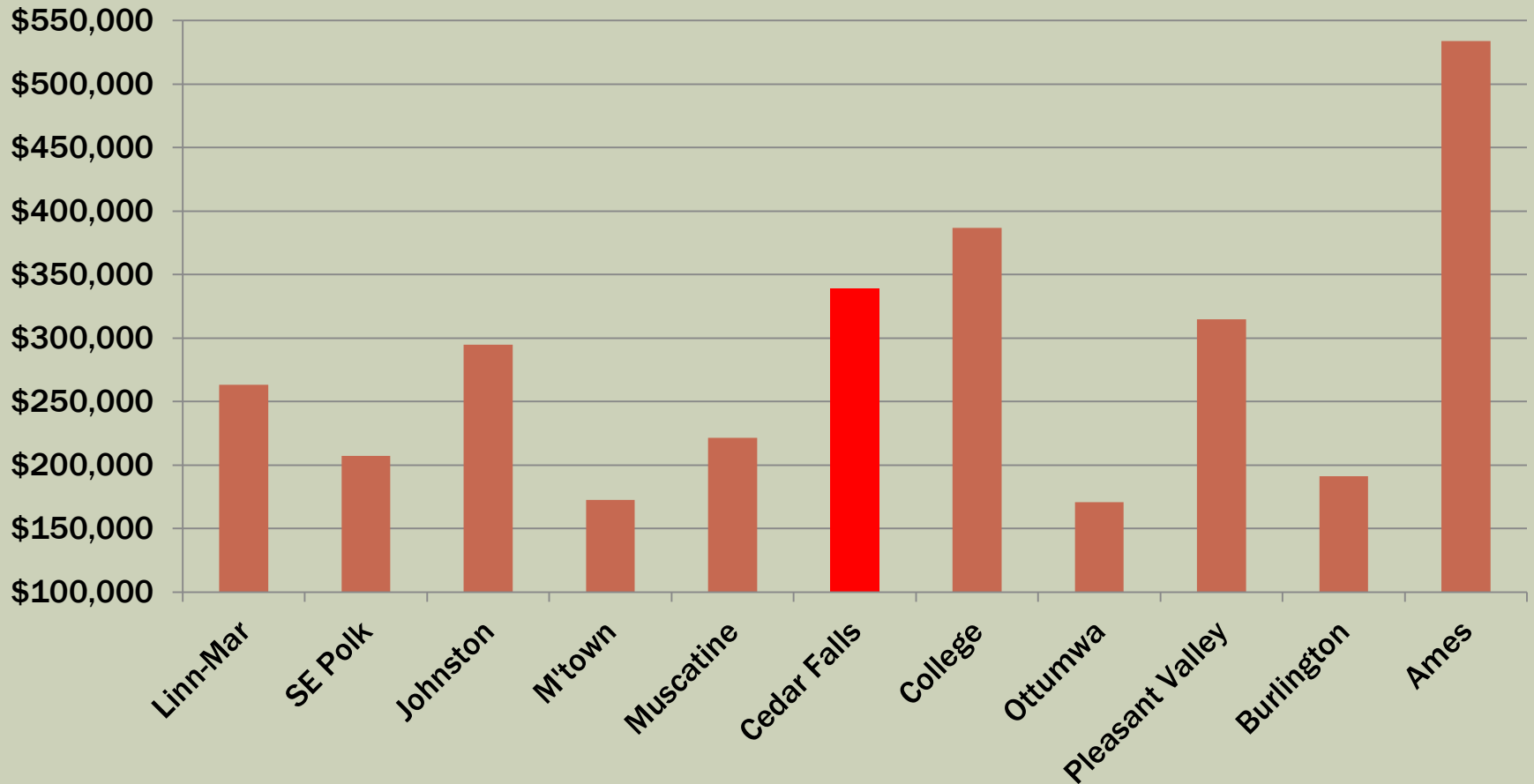
2015/16 VALUATION PER STUDENT – AREA SCHOOL COMPARISON



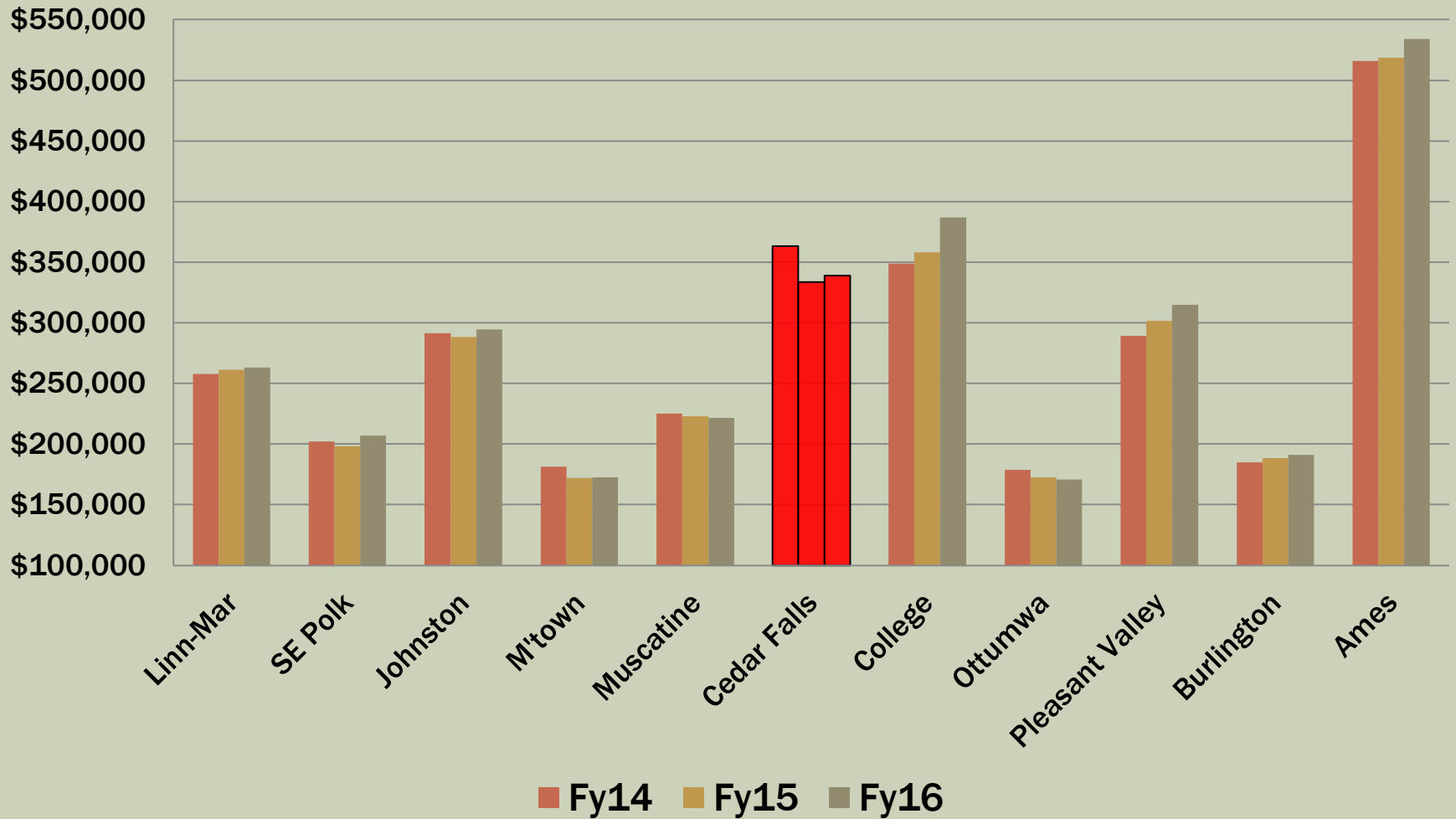
VALUATION PER STUDENT AREA SCHOOL 3 YR. COMPARISON



2015/16 VALUATION PER STUDENT – SIMILAR SIZE SCHOOL COMPARISON



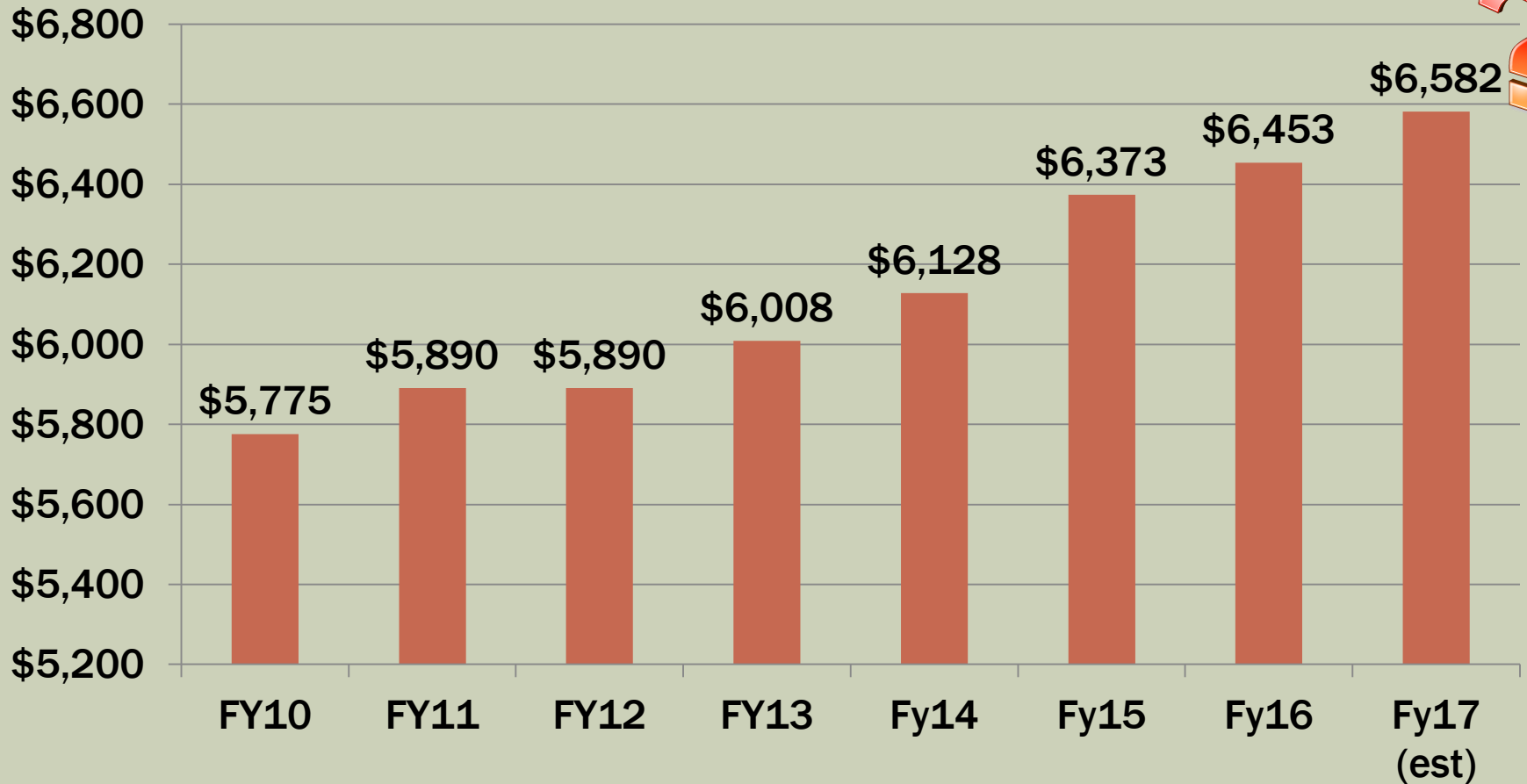
VALUATION PER STUDENT SIMILAR SIZE SCHOOL 3 YR. COMPARISON



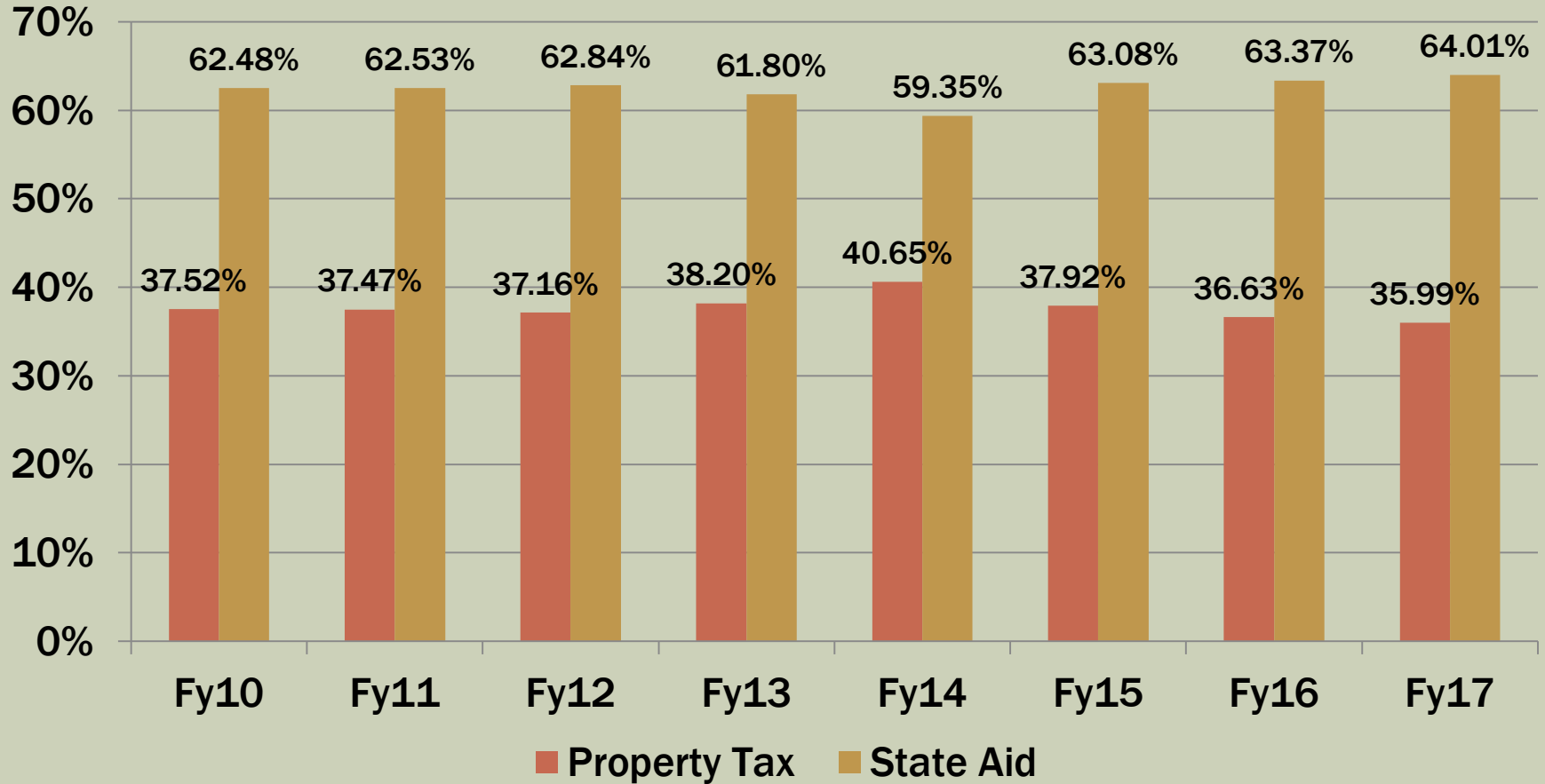
2016/17 COMBINED DISTRICT COST – \$6,582 PER STUDENT (ASSUMES 2.0% SSA)

12.90%	\$ 849 per Student	Additional Levy Combined District Cost – Foundation Dollar Level
64.01%	\$4,213 per Student	State Foundation Aid = Foundation Dollar Level – Uniform Levy Foundation dollar cost per pupil as set by the State of Iowa x Weighted Enrollment - Uniform Levy + SSA Prop Tax Replacement Paymt.
23.09%	\$1,520 per Student	Uniform Levy = \$5.40 per \$1,000 assessed valuation x school district assessed valuation

HISTORY OF COST PER PUPIL



HISTORICAL COMBINED DISTRICT COST MIX (ASSUMES 2.0% SSA INCREASE)



COMBINED DISTRICT COST FUNDING

- Aid & Levy budget worksheet determines the

- Uniform Levy (Section 6)

- Property Tax Portion = \$9,209,192 (Ln 6.3)
- Property Tax Rate = \$5.40000

- Final State Foundation Aid (Section 9)

- Regular Program = \$28,995,425 (Ln 9.12 - Ln 9.11)
 - Includes TSS, PD, Early Intervention & Property Tax Replacement Payment (PTRP)

- Additional Levy (Section 8 minus Section 13)

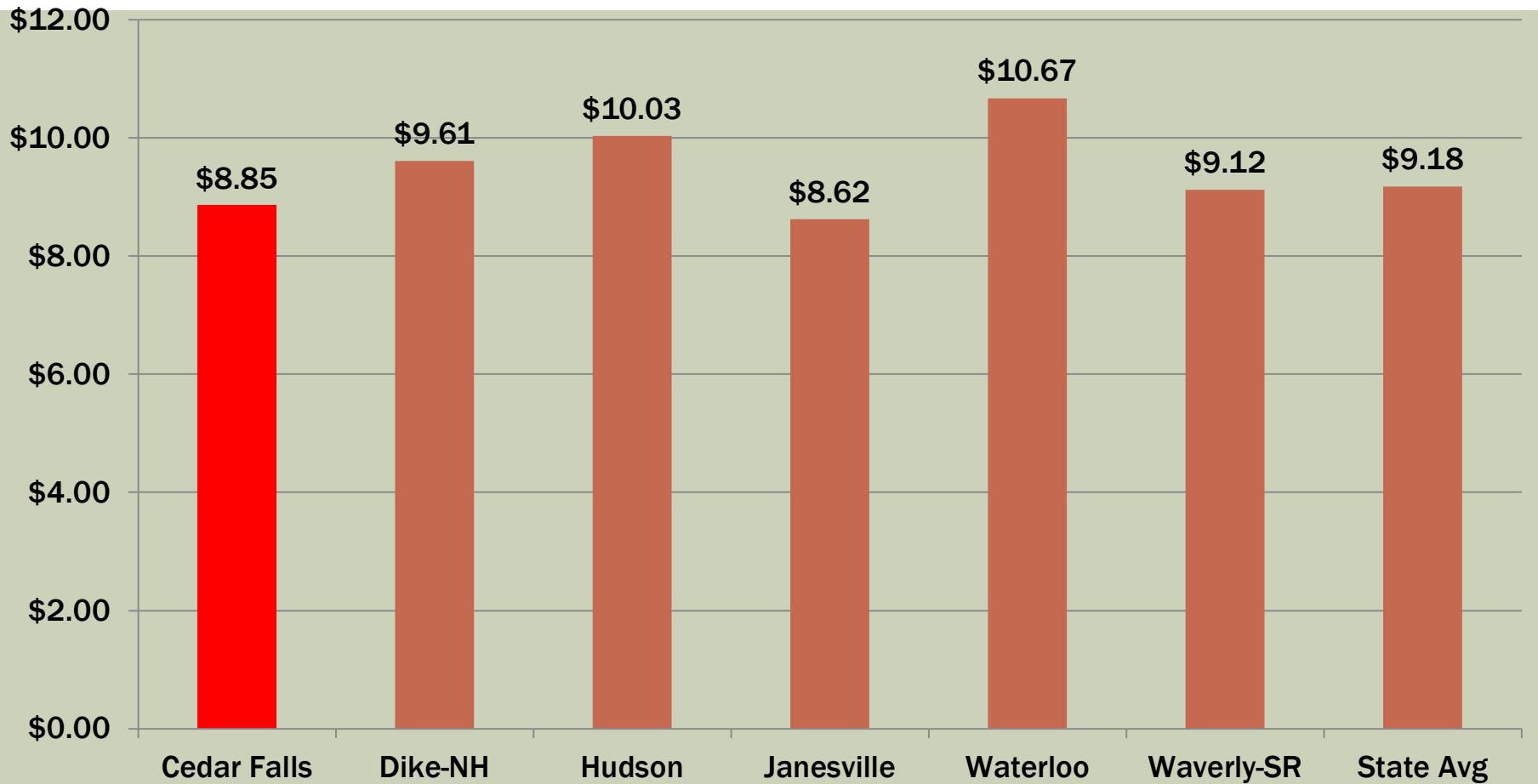
■ Gross Property Tax Additional Levy (8.4)	\$6,446,131
■ Utility Replacement Adjustment (8.38)	- 43,366
■ AEA Statewide Reduction (8.41)	+ 66,618
■ Property Tax Replacement Payment (8.42)	- 413,405
■ Add. Levy Utility Replacement Adjust (13.5)	- 1,029
■ Add. Levy C & I State Replacement (13.21)	- 135,423
■ Dropout Prevention Program (5.17)	- <u>773,047</u>
■ Net Additional Levy	\$5,146,479

- Property Tax Rate = \$3.01775

COMBINED DISTRICT COST FUNDING

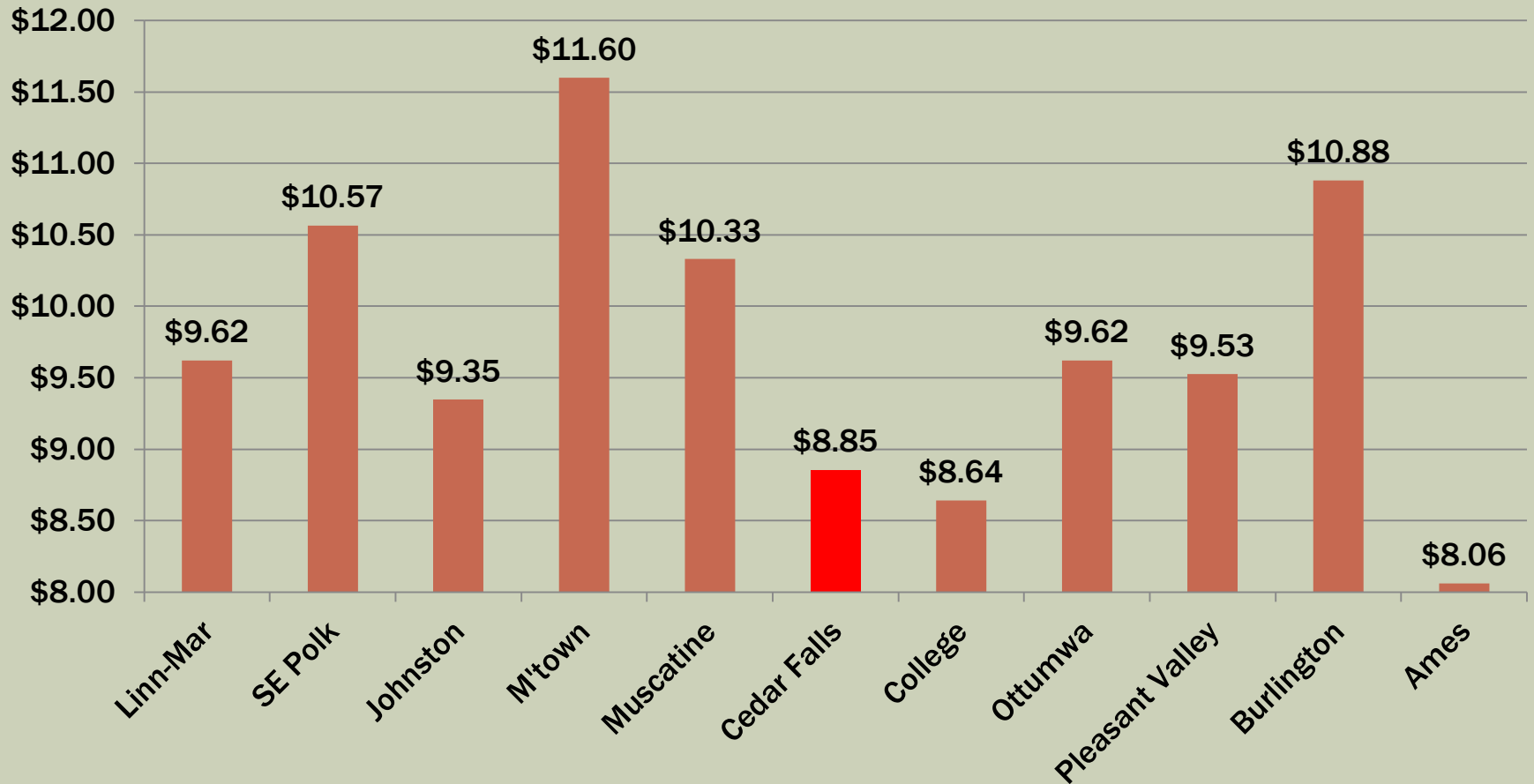
- Aid & levy budget worksheet
 - Property Tax Portion = \$14,355,671
 - Property Tax Rate = \$8.41775
- Dropout Prevention (approved by BOE on Feb. 8, 2016)
 - Property Tax Portion = \$773,047
 - Property Tax Rate = \$0.45329
- Totals
 - Property Tax Portion = \$15,128,718
 - Property Tax Rate = \$8.87104

2015/16 COMBINED DISTRICT COST – TAX RATE COMPARISON



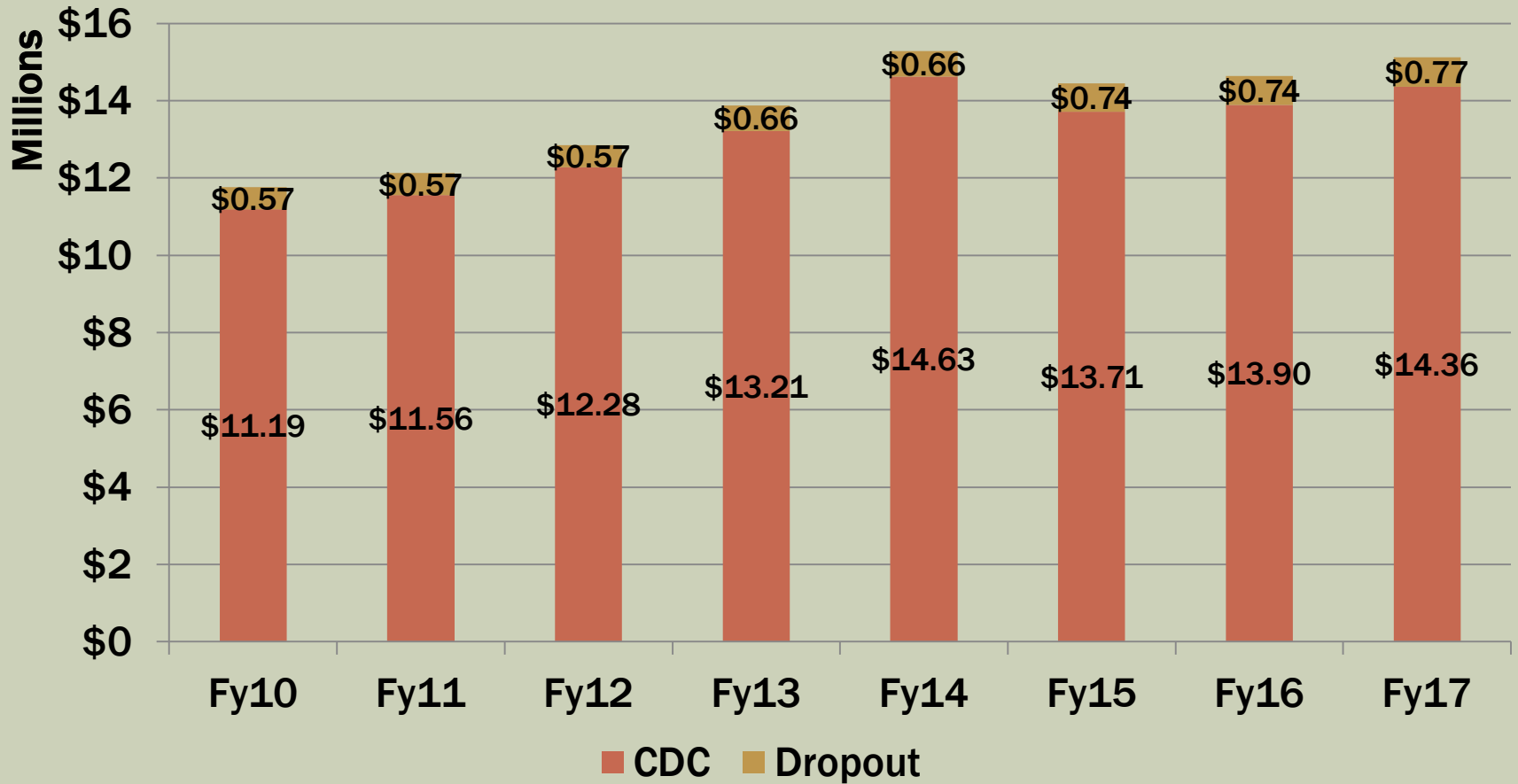
Includes Drop Out Prevention Funding.

2015/16 COMBINED DISTRICT COST – SIMILAR SIZE SCHOOL COMPARISON

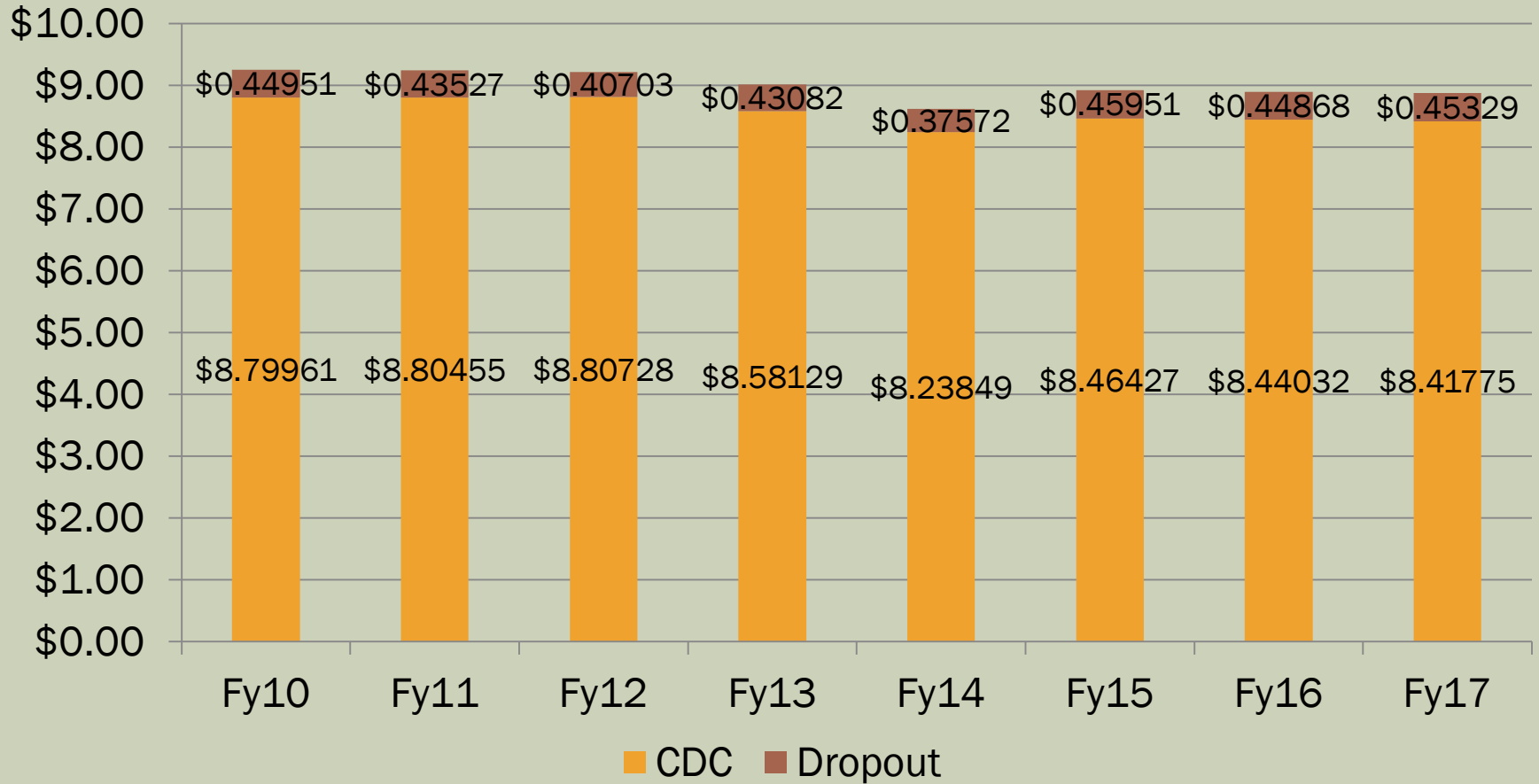


Includes Drop Out Prevention Funding

HISTORY OF COMBINED DISTRICT COST & DROPOUT PROPERTY TAX REVENUE



HISTORY OF COMBINED DISTRICT COST & DROPOUT PROPERTY TAX RATES



INSTRUCTIONAL SUPPORT LEVY

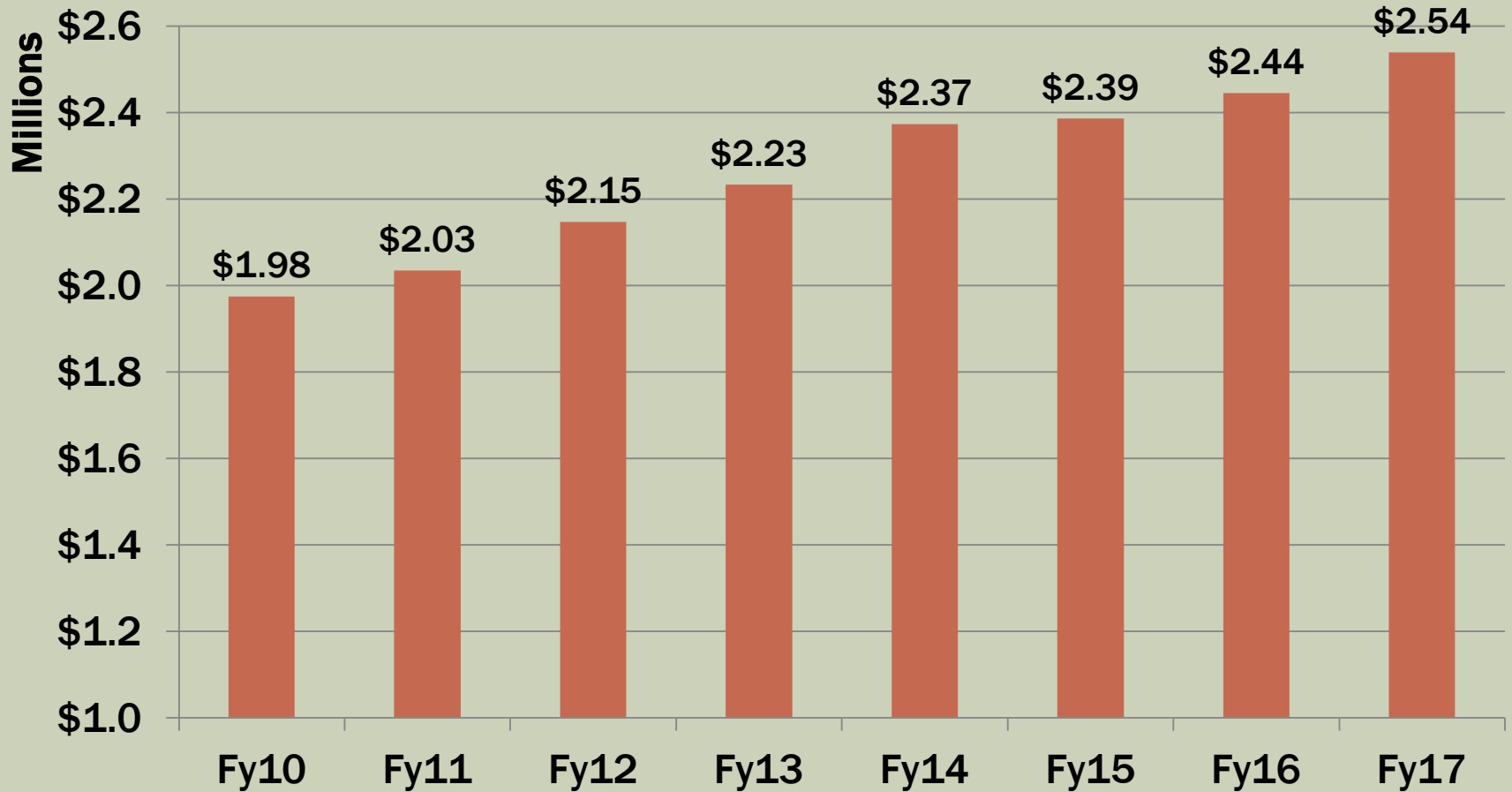
SECTION 10

- Included with General Fund for reporting to Dept. of Education
- 10 year levy approved by voters of District (Fy2022)

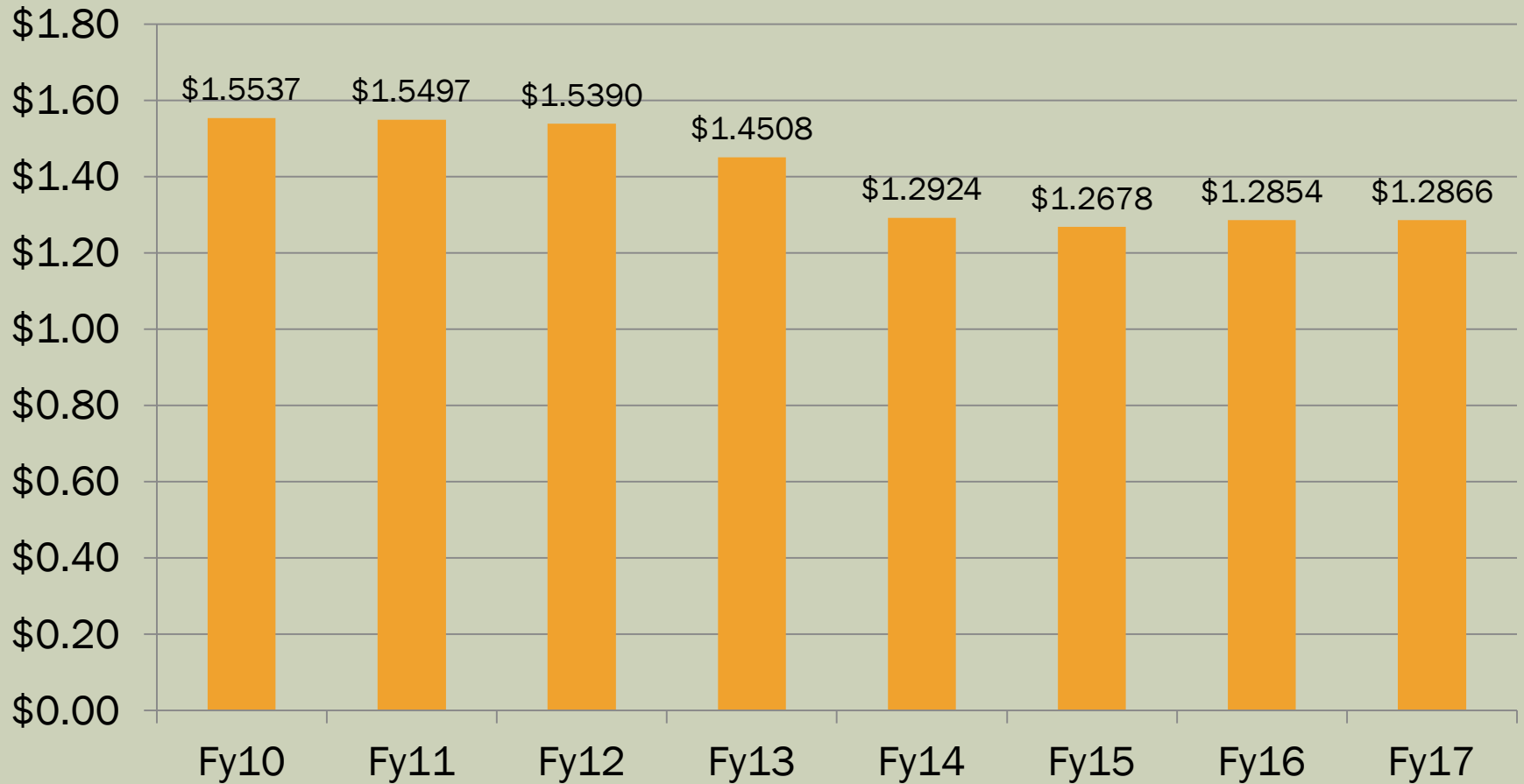
■ 10% of regular district program cost (Ln 10.5)	\$3,325,292
■ Less gross ISL State Aid (23.63% of total)	- \$ 785,766
■ Net Property Tax	\$2,539,526
■ Instructional Support State Aid	+ \$ <u>0</u>
■ (0% of Gross State Aid)	
■ Total Adjusted ISL Dollars	= \$2,539,526
■ Less anticipated actual ISL State Aid	- <u>\$ 0</u>
■ Anticipated Actual ISL Dollars	= \$2,539,526

- Property tax rate of \$1.28655/\$1,000

HISTORY OF INSTRUCTIONAL SUPPORT LEVY PROPERTY TAX REVENUE



HISTORY OF INSTRUCTIONAL SUPPORT LEVY PROPERTY TAX RATES



CASH RESERVE LEVY – PART ONE

SECTION 15

■ SBRC #1 Approved Requests

■ Increased enrollment, open enrollment out, LEP excess cost

- \$934,394 – Increased enrollment, approved by BOE on Nov. 9, 2015
- \$ 8,518 – ELL beyond 5 years, approved by BOE on Nov. 9, 2015
- \$ 80,675 – LEP allowable excess cost, approved by BOE on Oct. 26, 2015

■ Special Education

- \$ 675,685 – Special Ed excess cost, approved by BOE on Oct 12, 2015

■ Total SBRC #1 approved requests - \$1,699,272

■ Implement difference between Fy16 & Fy17 over the next two years

- Fy17 total request \$1,699,272 minus Fy16 request \$514,189 = \$1,185,083
- $\$1,185,083 / 2 = \$592,541 + \text{Fy16 } \$514,189 = \$1,106,730$

■ Total Fy17 SBRC #1 request = \$1,106,730

- \$592,541 deferred to Fy18

CASH RESERVE LEVY – PART TWO

SECTION 15

■ SBRC #2

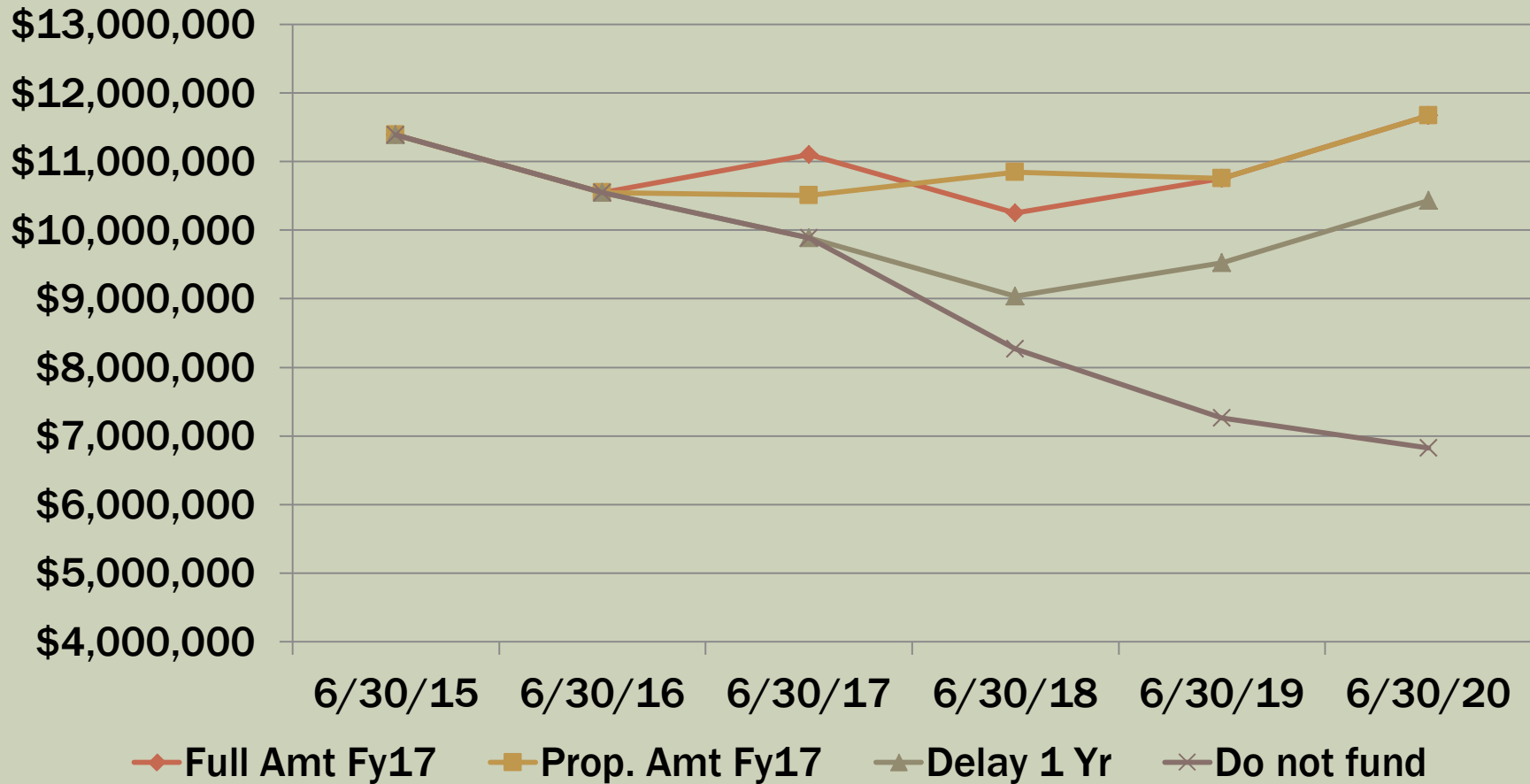
■ Cash flow needs	\$	0
■ Other SBRC approved requests	<u>\$</u>	<u>0</u>
■ Total request for Fy17	\$	0

CASH RESERVE LEVY – SUMMARY

SECTION 15

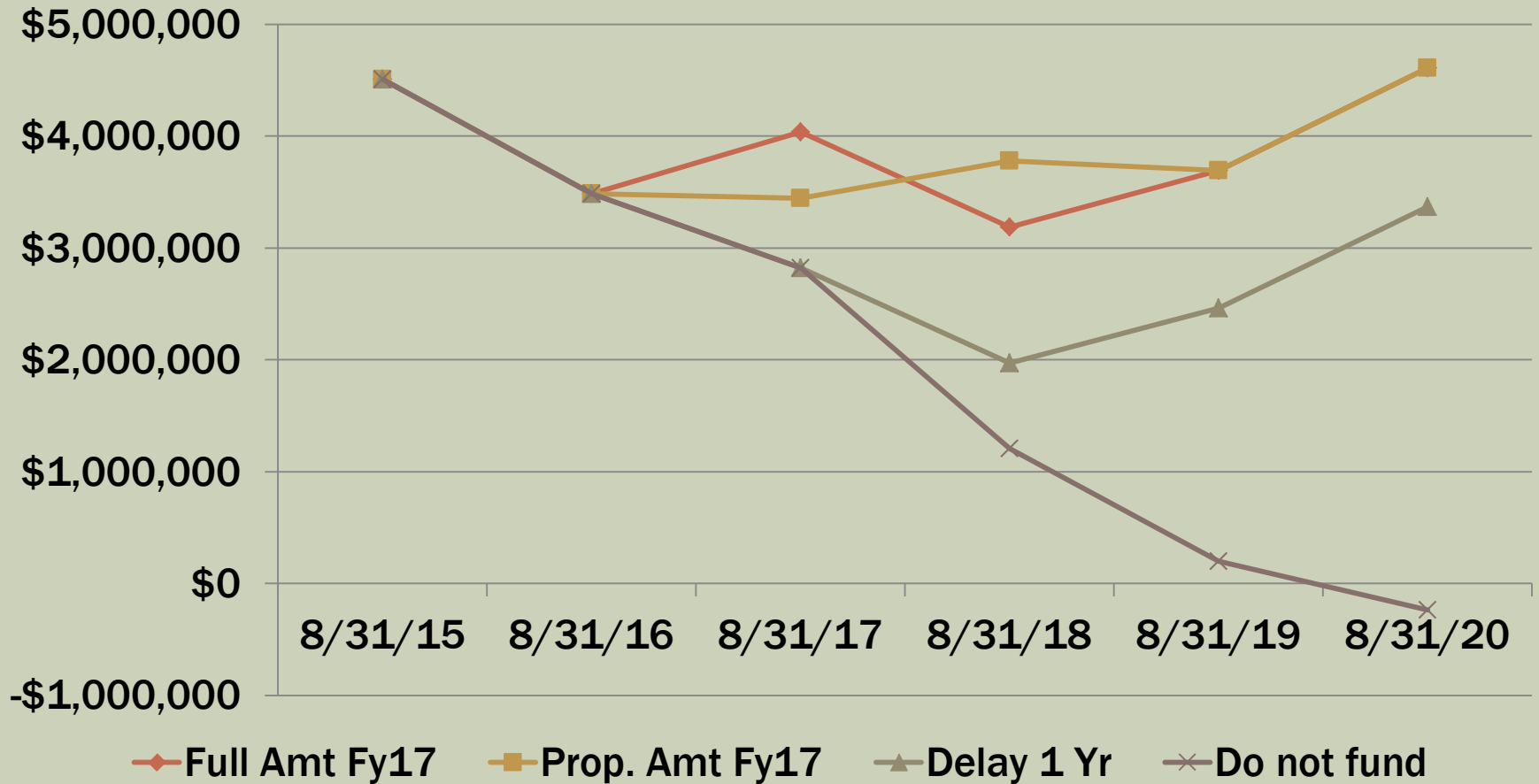
- | | |
|---------------------------------|-------------|
| ■ SBRC #1 Approved/Requested | \$1,106,730 |
| ■ SBRC #2 Request | <u>\$ 0</u> |
| ■ Total Cash Reserve Levy | \$1,106,730 |
| ■ \$592,540 deferred until Fy18 | |
-
- Property Tax Rate of \$0.64895

JUNE 30TH CASH BALANCE PROJECTIONS



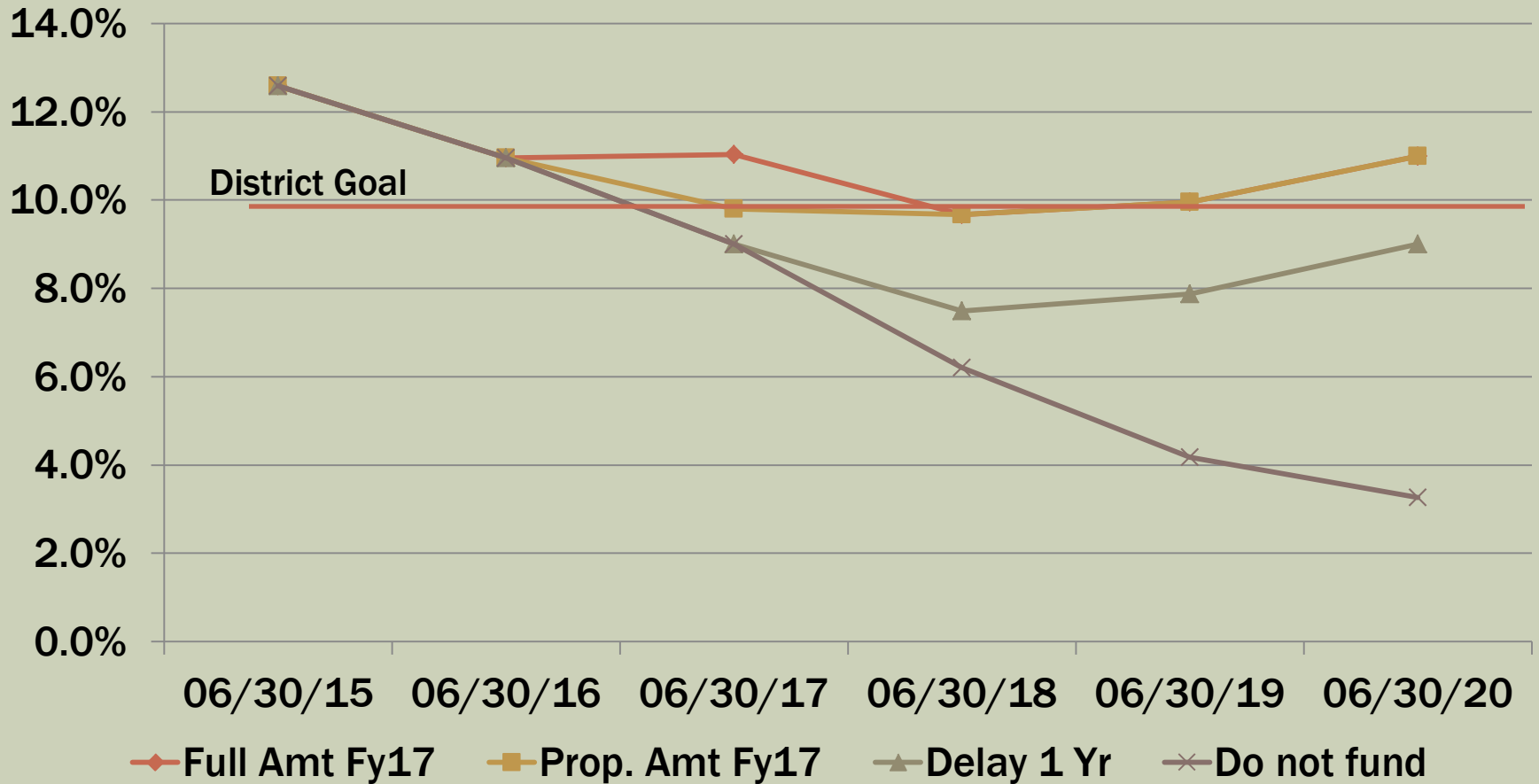
Projections assume full funding of all future year SBRC allowable growth requests.

AUGUST 31ST CASH BALANCE PROJECTIONS



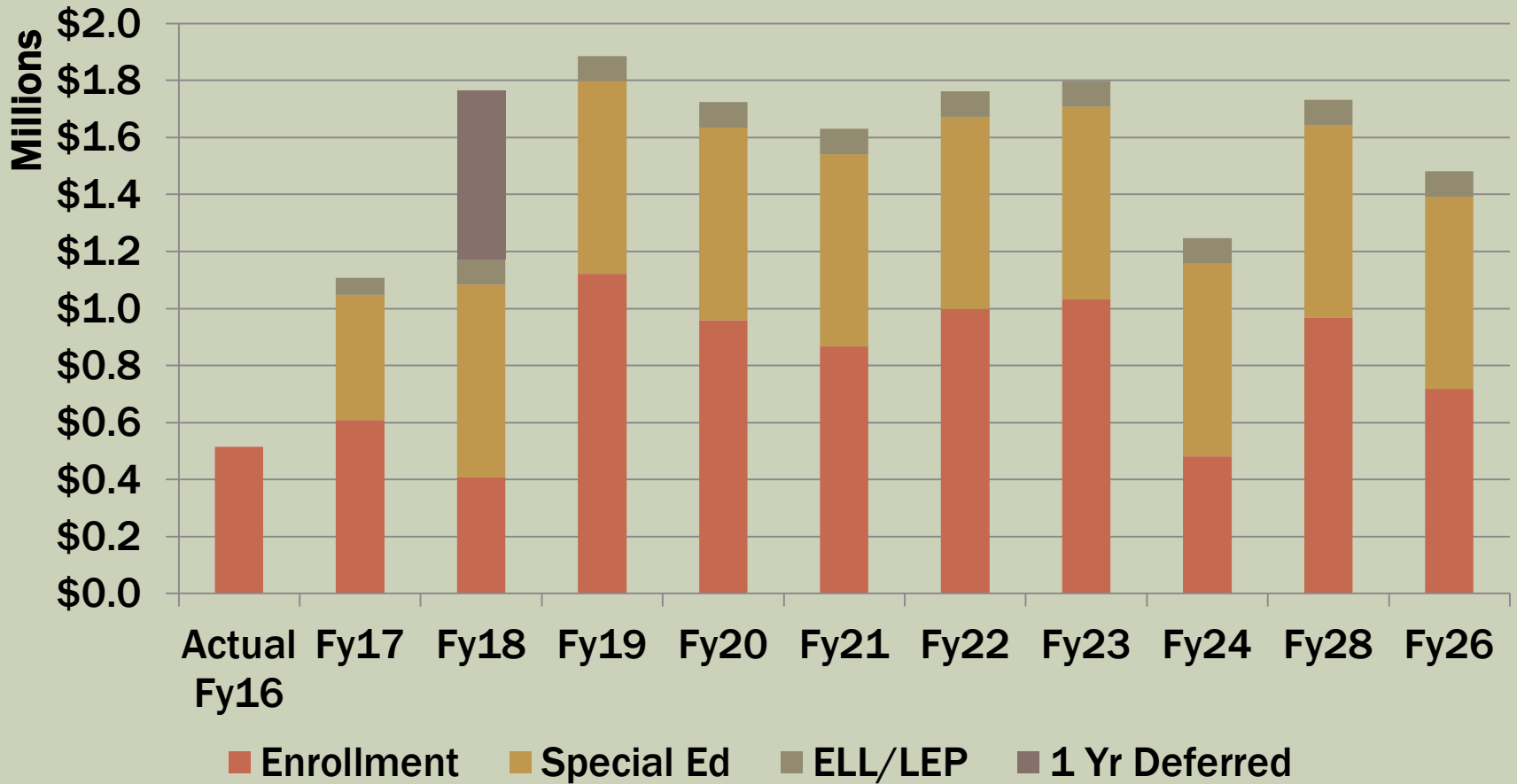
Projections assume full funding of all future year SBRC allowable growth requests.

PROJECTED SOLVENCY RATIO'S



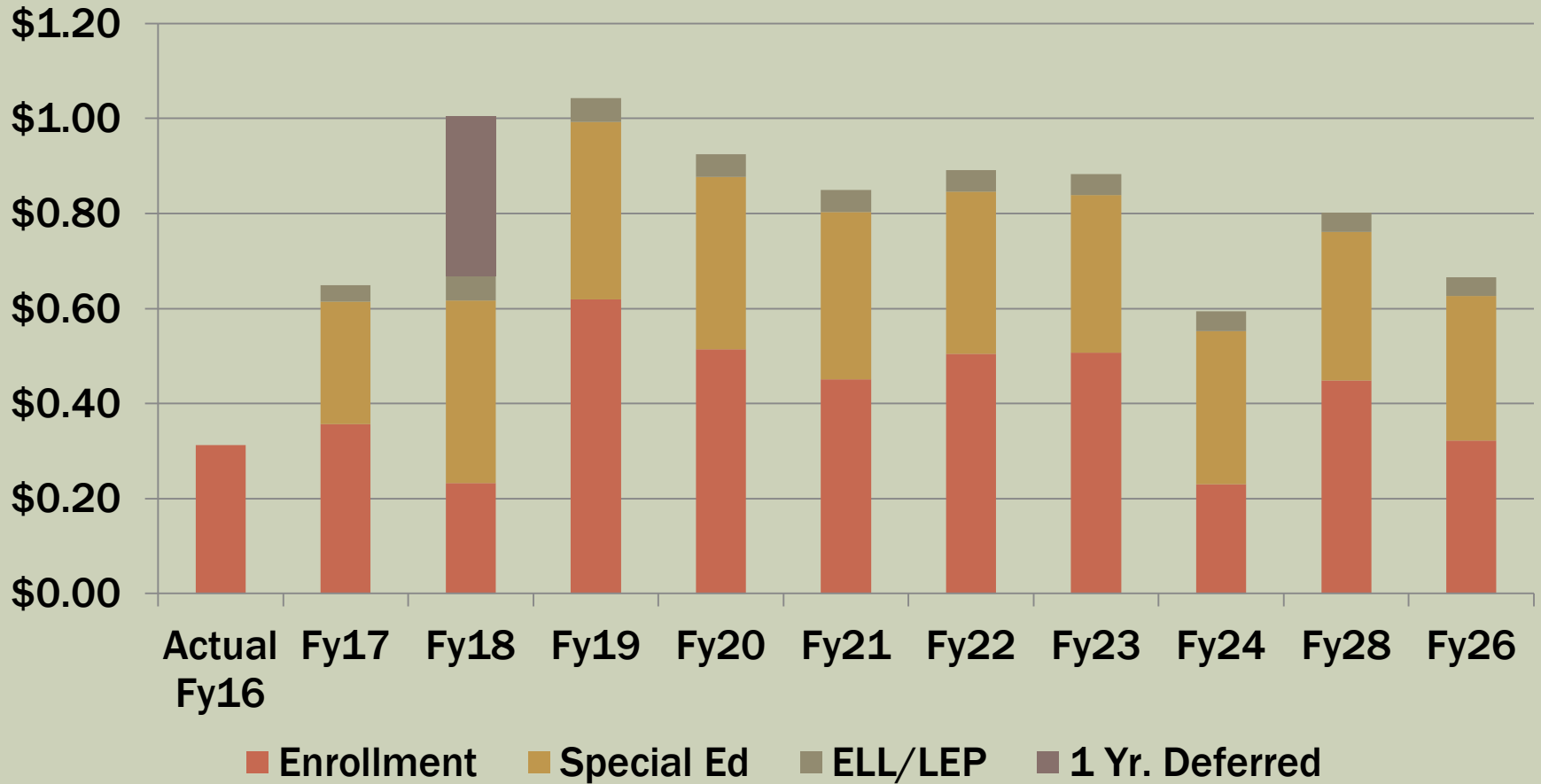
Projections assume full funding of all future year SBRC allowable growth requests.

FUTURE PROJECTED SBRC REQUESTS



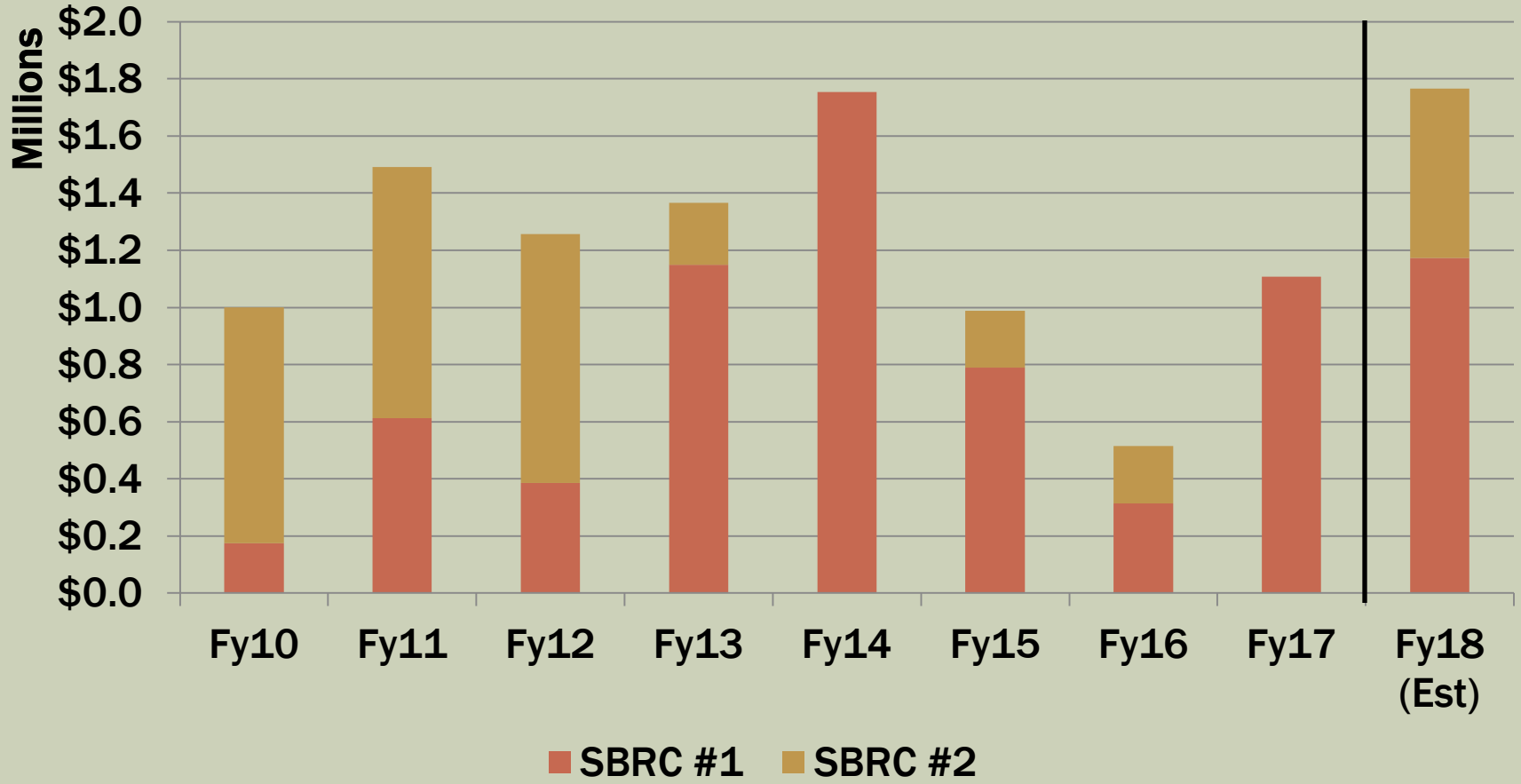
Projections based on RSP & Associates student enrollment growth, \$675,685 annual special education program & \$89,193 annual ELL/LEP program deficits.

FUTURE PROJECTED SBRC REQUESTS - TAX RATE

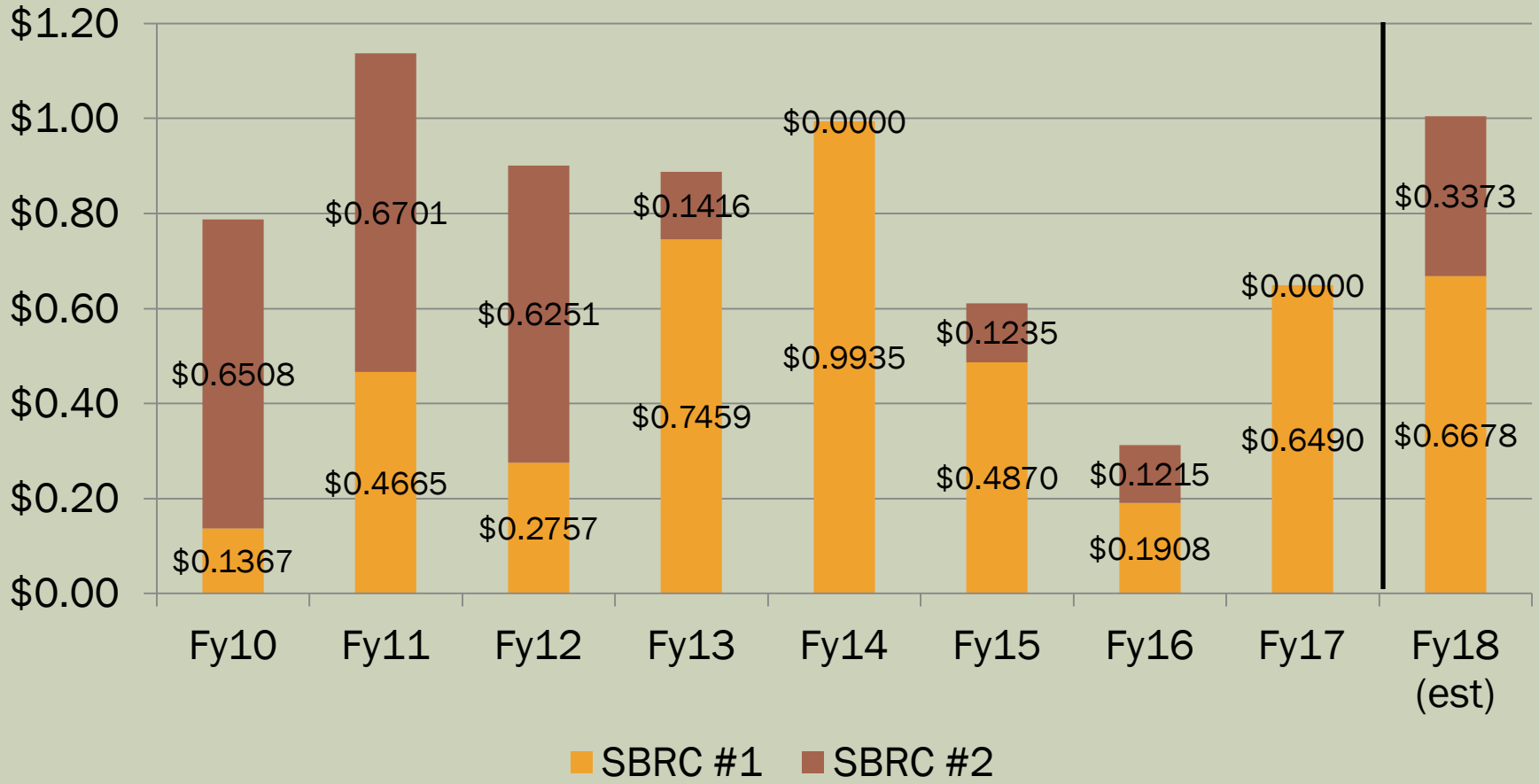


Projections based on RSP & Associates student enrollment growth, \$675,685 annual special education program deficit, \$89,193 annual ELL/LEP program deficit & 3.0% annual assessed valuation increase.

HISTORY OF SBRC CASH RESERVE LEVY – TAX REVENUE



HISTORY OF CASH RESERVE LEVY TAX RATES



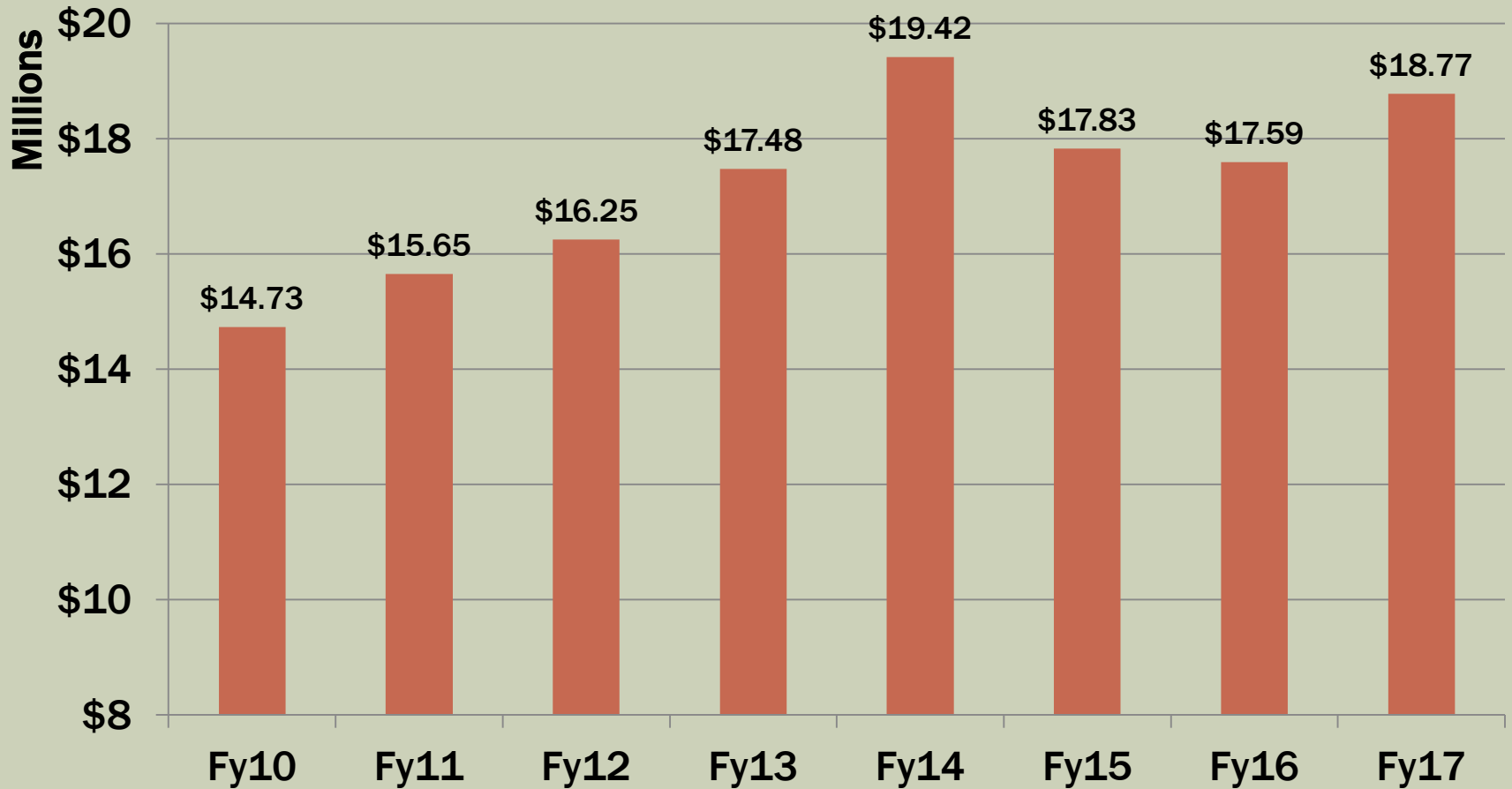
GENERAL FUND SUMMARY

SECTION 15

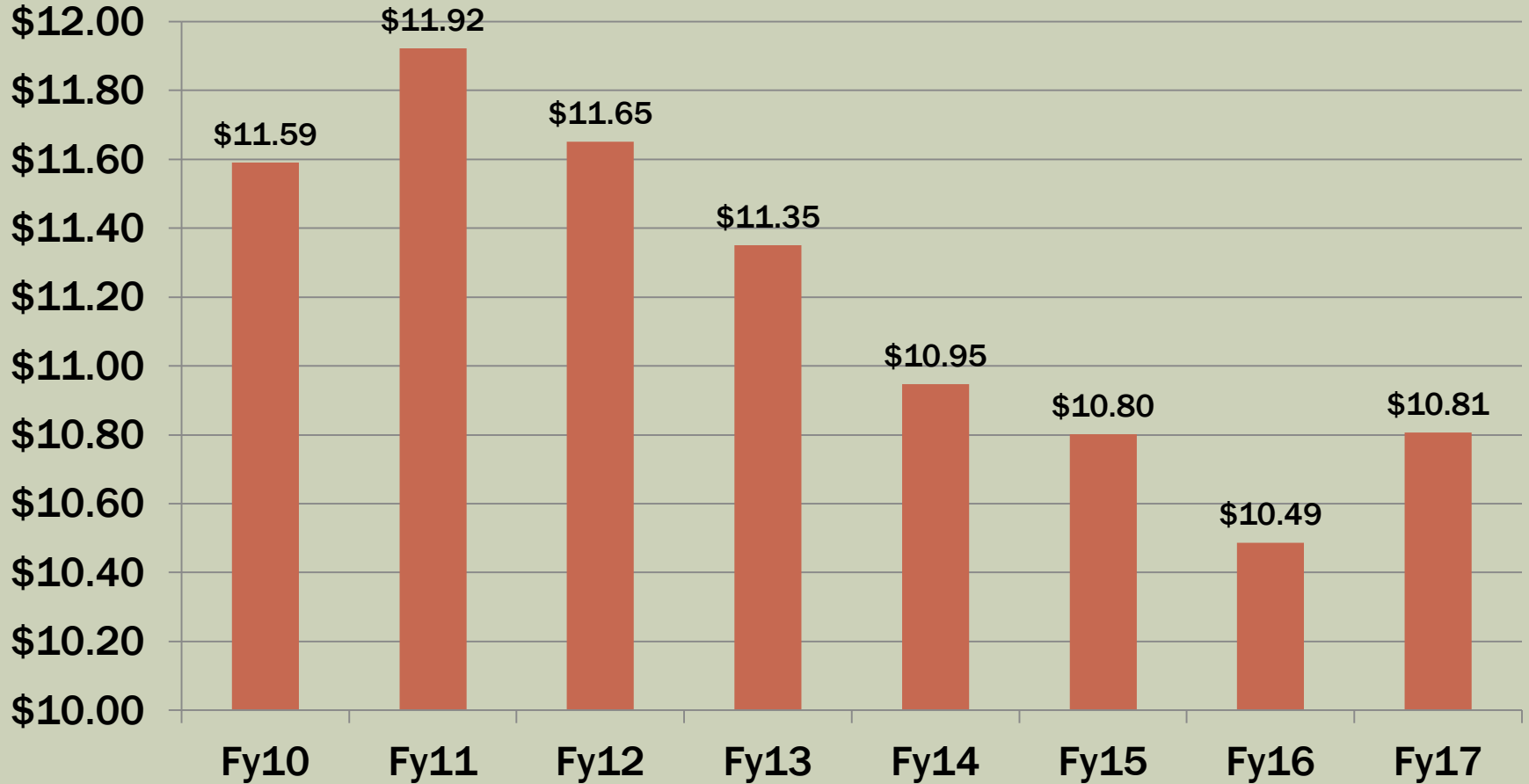
■ Total General Fund Request

	Dollars	Tax Rate
■ Comb. District Cost	\$14,355,671	8.41775
■ Dropout	\$ 773,047	0.45329
■ Instructional Support	\$ 2,539,526	1.28655
■ Cash Reserve Levy	<u>\$ 1,106,730</u>	<u>0.64895</u>
■ Totals	\$ 18,774,974	10.80654

HISTORY OF OPERATING FUND PROPERTY TAX REVENUE



HISTORY OF OPERATING FUND PROPERTY TAX RATES



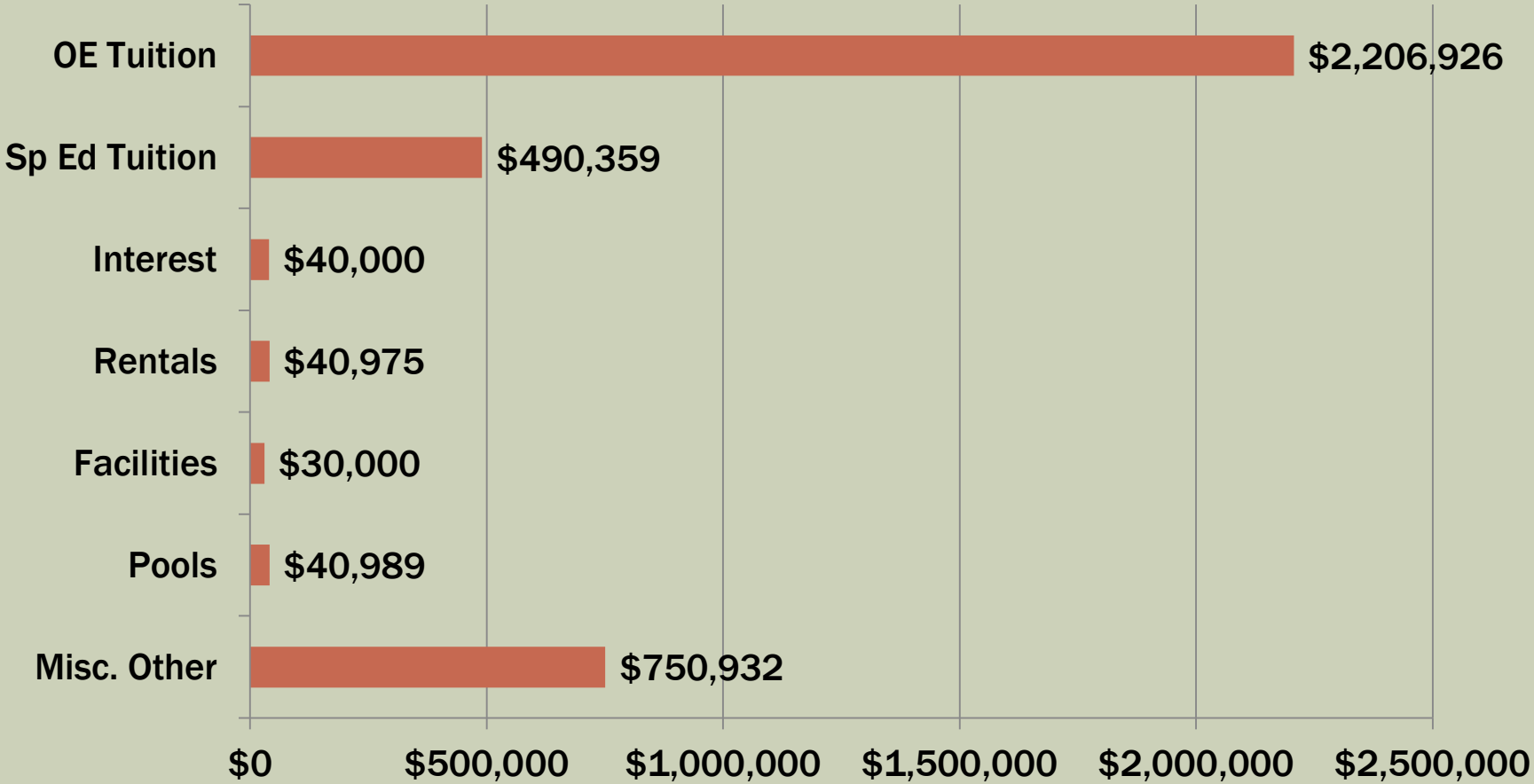
COMMERCIAL & INDUSTRIAL (C & I) STATE REPLACEMENT ESTIMATE

- Beginning in **Fy2015**, commercial & industrial property valuations are being reduced through rollback. Rollback will be **95%** in **Fy2015** and **90%** beginning in **Fy2016**. The state is reimbursing local governments and school districts for the loss of property tax receipts.

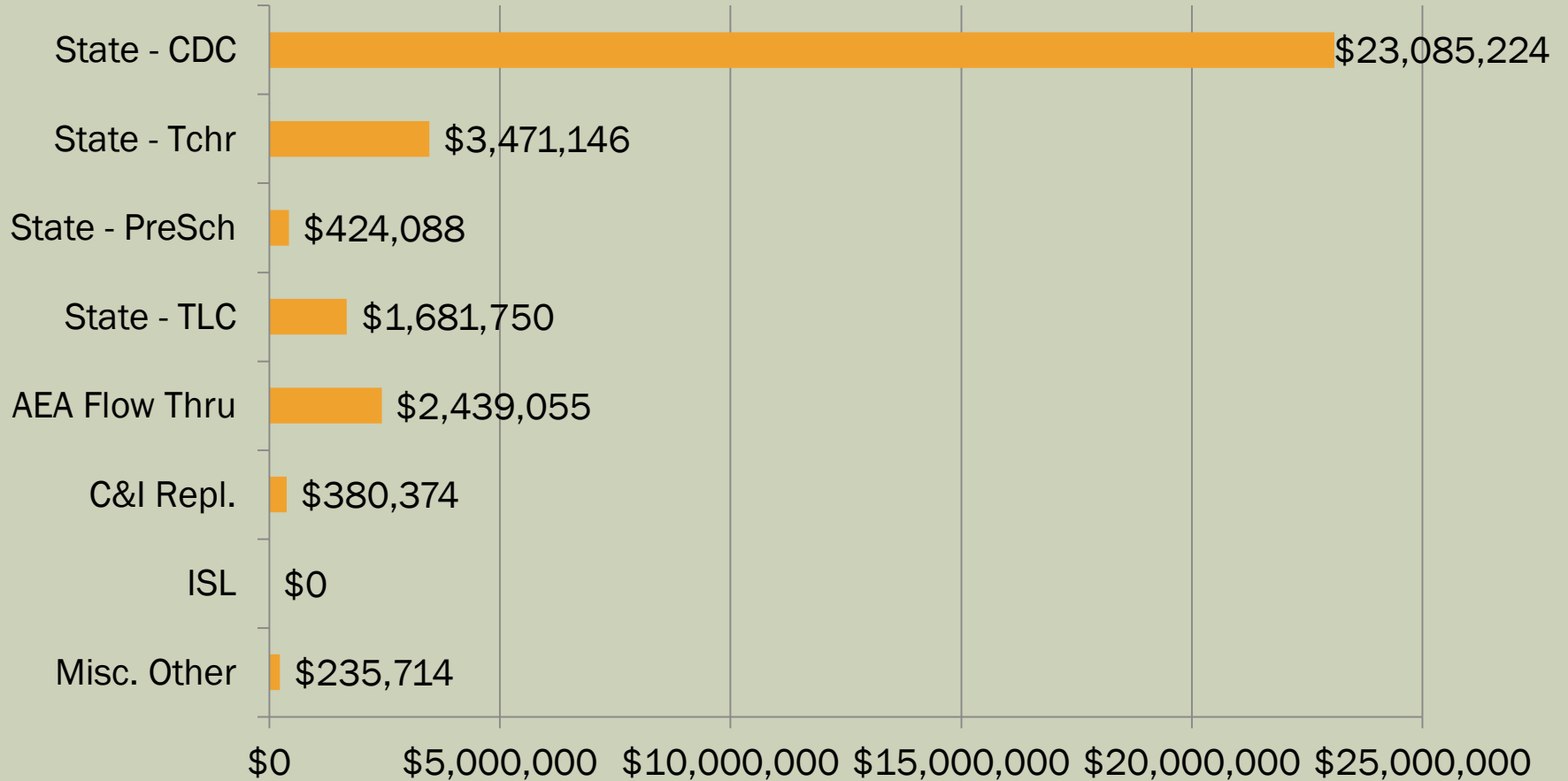
CFCSD COMMERCIAL & INDUSTRIAL (C & I) STATE REPLACEMENT ESTIMATE

■ C & I Non-TIF 100% valuation	\$319,124,953	
■ C & I Non-TIF taxable valuation	<u>-\$287,212,458</u>	
■ Est. Non-TIF valuation reduction (GF/Mgt. Fund)		\$31,912,495
■ C & I TIF 100% valuation	\$276,005,500	
■ C & I TIF taxable valuation	<u>-\$248,404,950</u>	
■ Est. TIF valuation reduction		<u>\$27,600,550</u>
■ Est. combined valuation reduction (Debt/PPEL/ISL)		\$59,513,045
■ Est. General Fund C & I replacement		
■ $(\$31,912,495 / 1,000) * 9.51999$ (tax rate)		\$303,807
■ Est. Inst. Support Levy C & I replacement		
■ $(\$27,600,550 / 1,000) * 1.28655$ (tax rate)		\$ 76,567

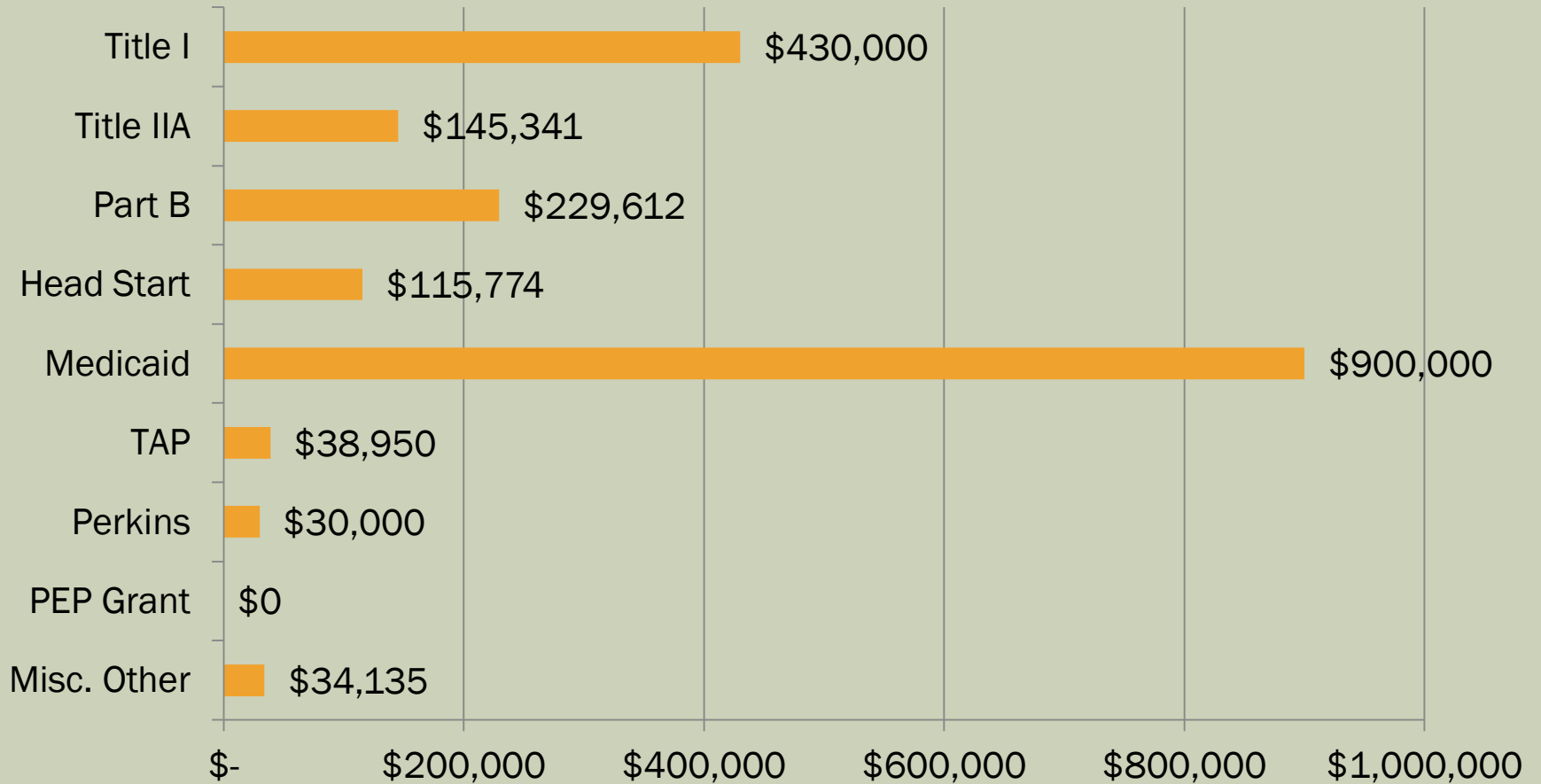
GENERAL FUND – PROJECTED OTHER LOCAL REVENUE



GENERAL FUND – PROJECTED STATE REVENUE

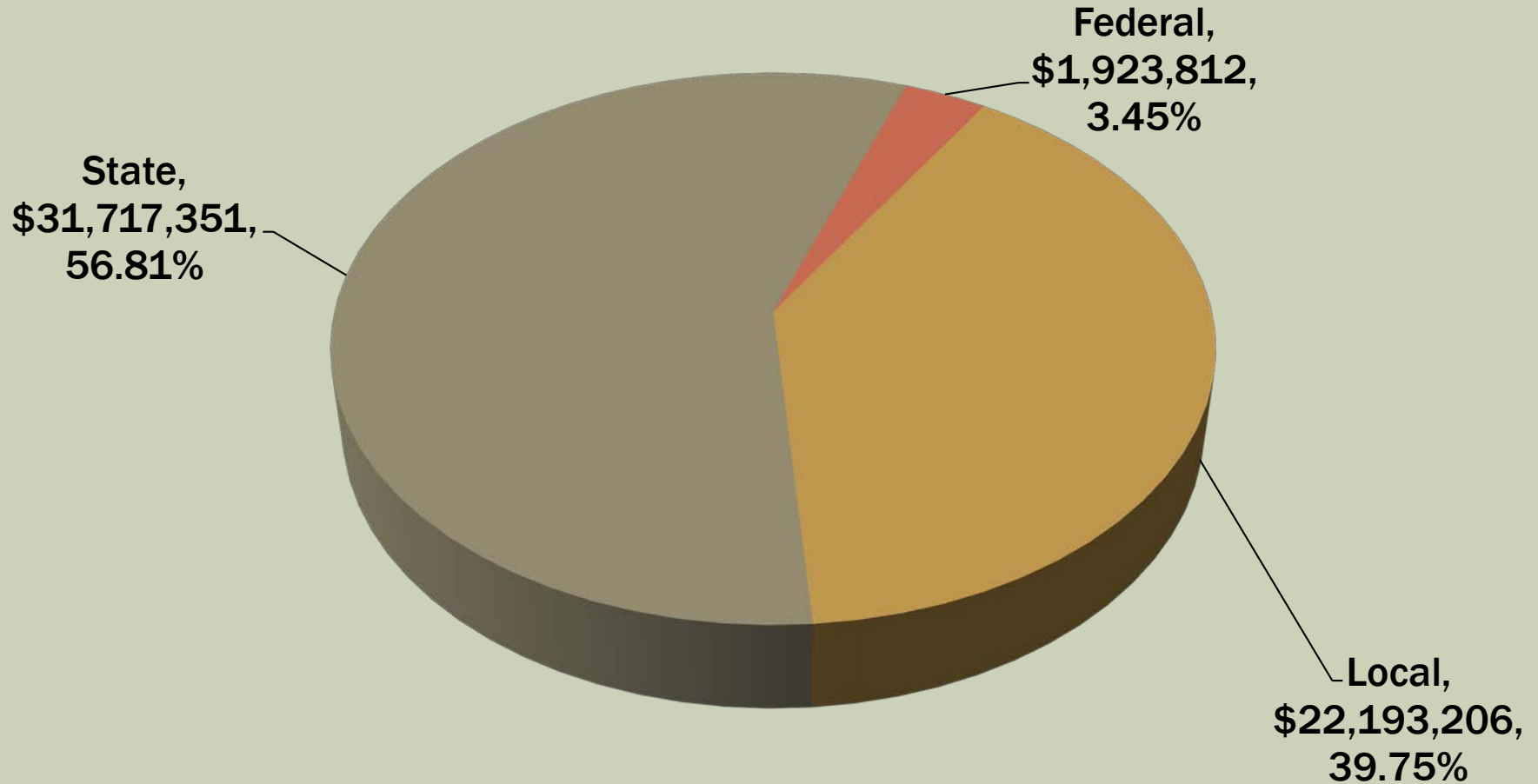


GENERAL FUND – PROJECTED FEDERAL REVENUE



TOTAL 2016/17 GENERAL FUND REVENUE

(ASSUMES 2.0% SSA INCREASE)

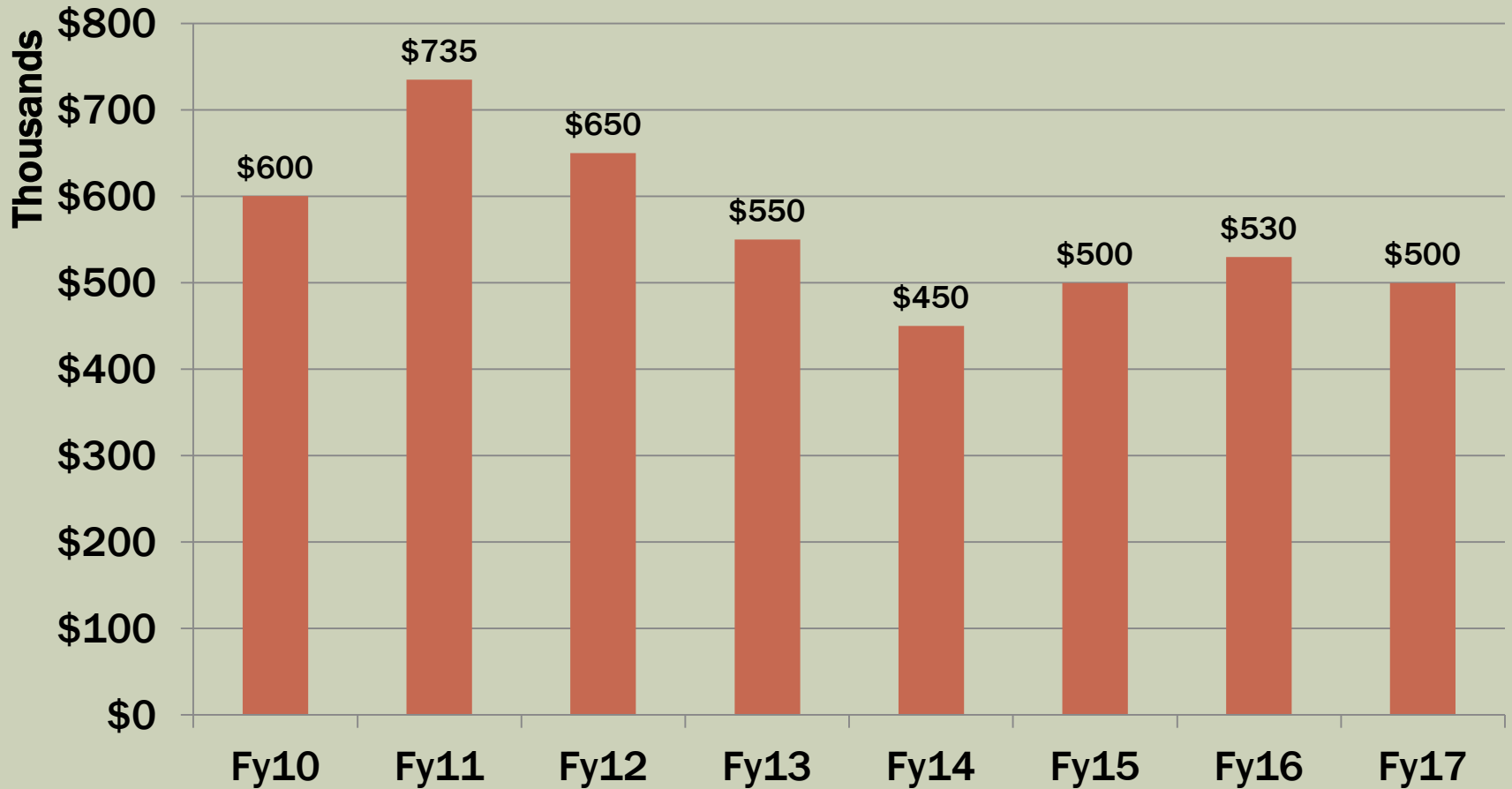


Due to rounding, percentages may not equal 100.00%

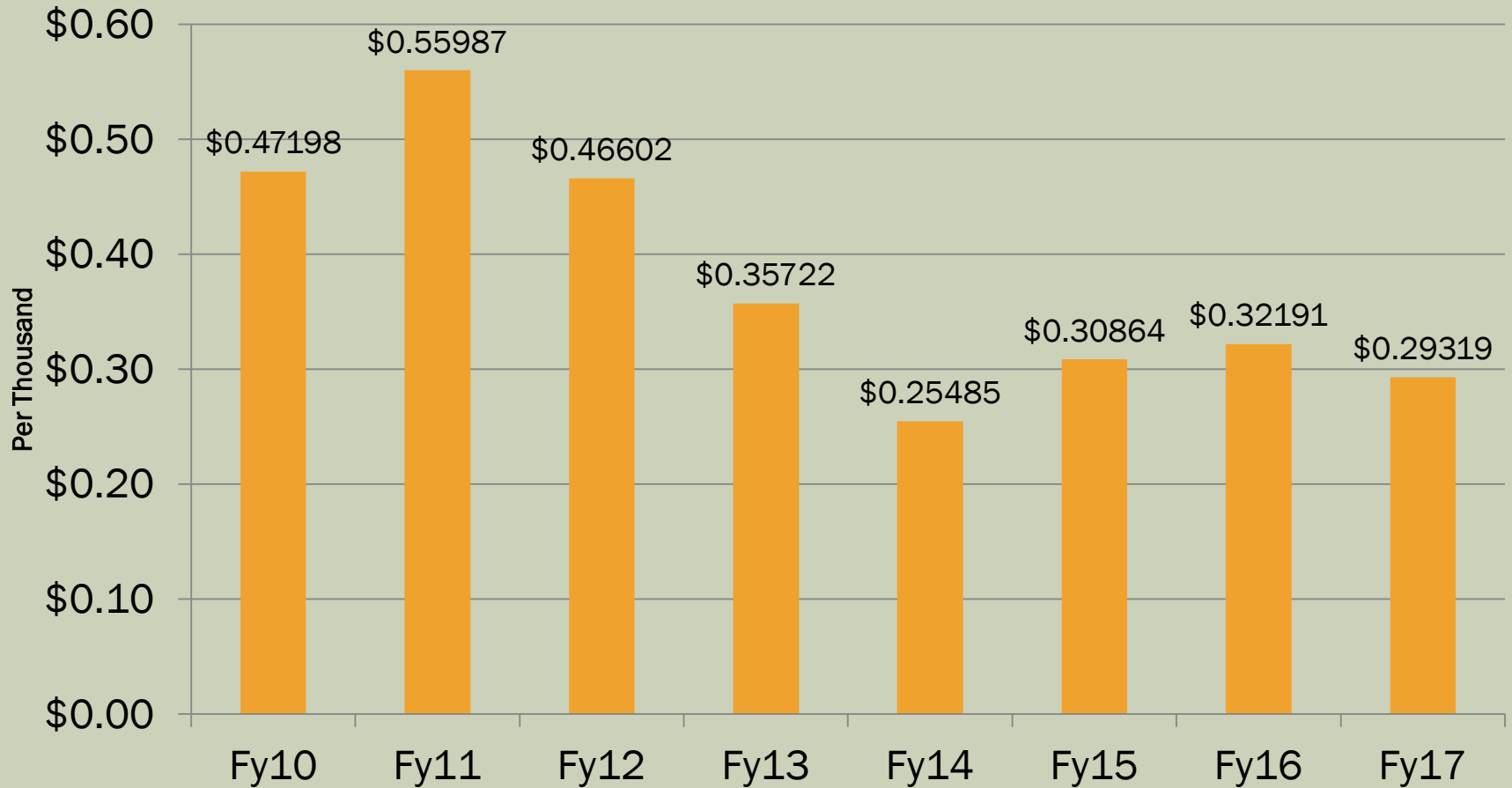
MANAGEMENT FUND

- **Restricted fund**
 - Board of Education Controlled
 - Used for property/liability/auto/workman compensation/etc. insurance premiums
 - Property loss not covered by deductibles
 - Early severance benefits
- **Amount requested for 2016/17**
 - \$500,000
 - Property tax rate of \$0.29319/\$1,000
- **Est. General Fund C & I replacement**
 - $(\$31,912,495 / 1,000) * 0.29319$ (tax rate) = \$9,356

HISTORY OF MANAGEMENT FUND PROPERTY TAX REVENUE



HISTORY OF MANAGEMENT FUND PROPERTY TAX RATES



PHYSICAL PLANT & EQUIPMENT LEVY (PPEL)

■ 2 Parts

- Board of Education Controlled – up to \$0.33/\$1,000 (regular)
- Voters approved additional \$1.34/\$1,000 levy for 10 years beginning with the 2008/09 school year (voted)
- Can be used for:
 - Purchase or improvement of grounds
 - Construction, repairing or remodeling of schoolhouses or roads to schoolhouses including debt for same
 - Purchase or lease of equipment greater than \$500 per unit
 - Purchasing of “bundled” technology greater than \$500
 - Purchase or lease of school buses or other vehicles
 - Leasing or renting of facilities

PHYSICAL PLANT & EQUIPMENT LEVY (PPEL)

■ PPEL Fund

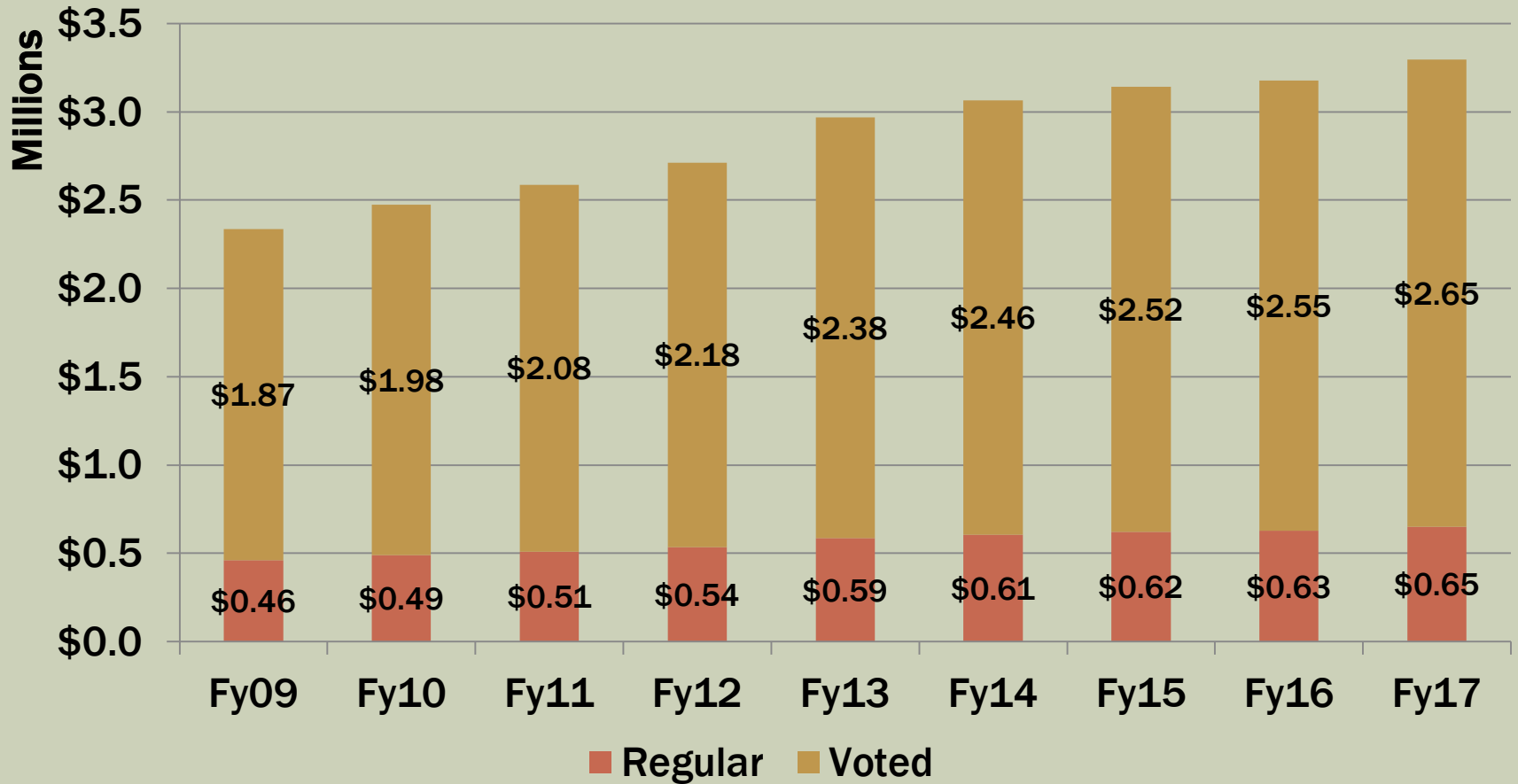
■ Amount requested for 2016/17

- \$651,388 (regular) & \$2,645,032 (voted) = \$3,296,420
- Property tax rate of \$1.67/\$1,000

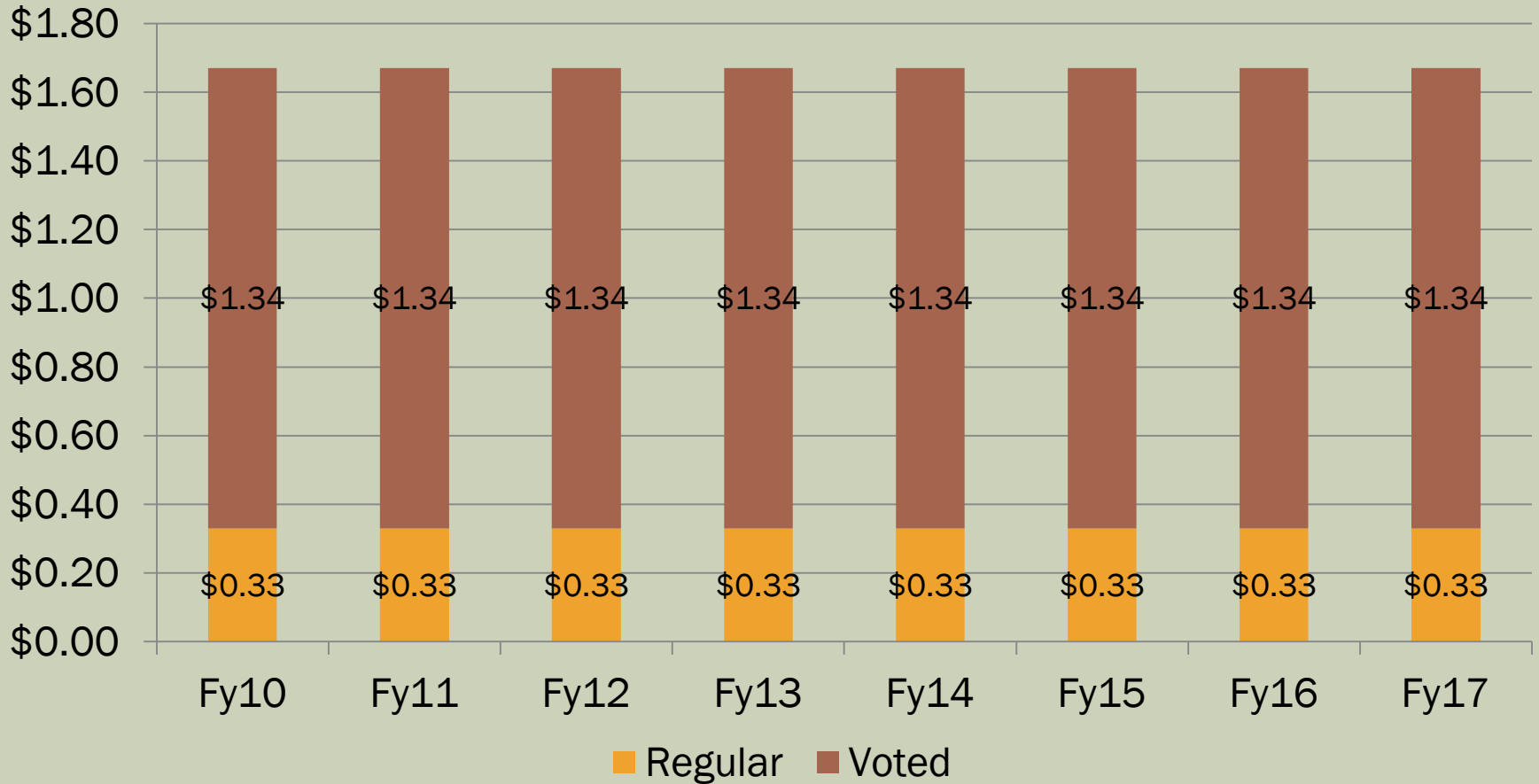
■ Est. Inst. Support Levy C & I replacement

- $(\$59,513,045 / 1,000) * 1.67$ (tax rate) = \$99,386

HISTORY OF PHYSICAL PLANT & EQUIPMENT LEVY (PPEL) PROPERTY TAX REVENUE



HISTORY OF PHYSICAL PLANT & EQUIPMENT LEVY (PPEL) PROPERTY TAX RATES

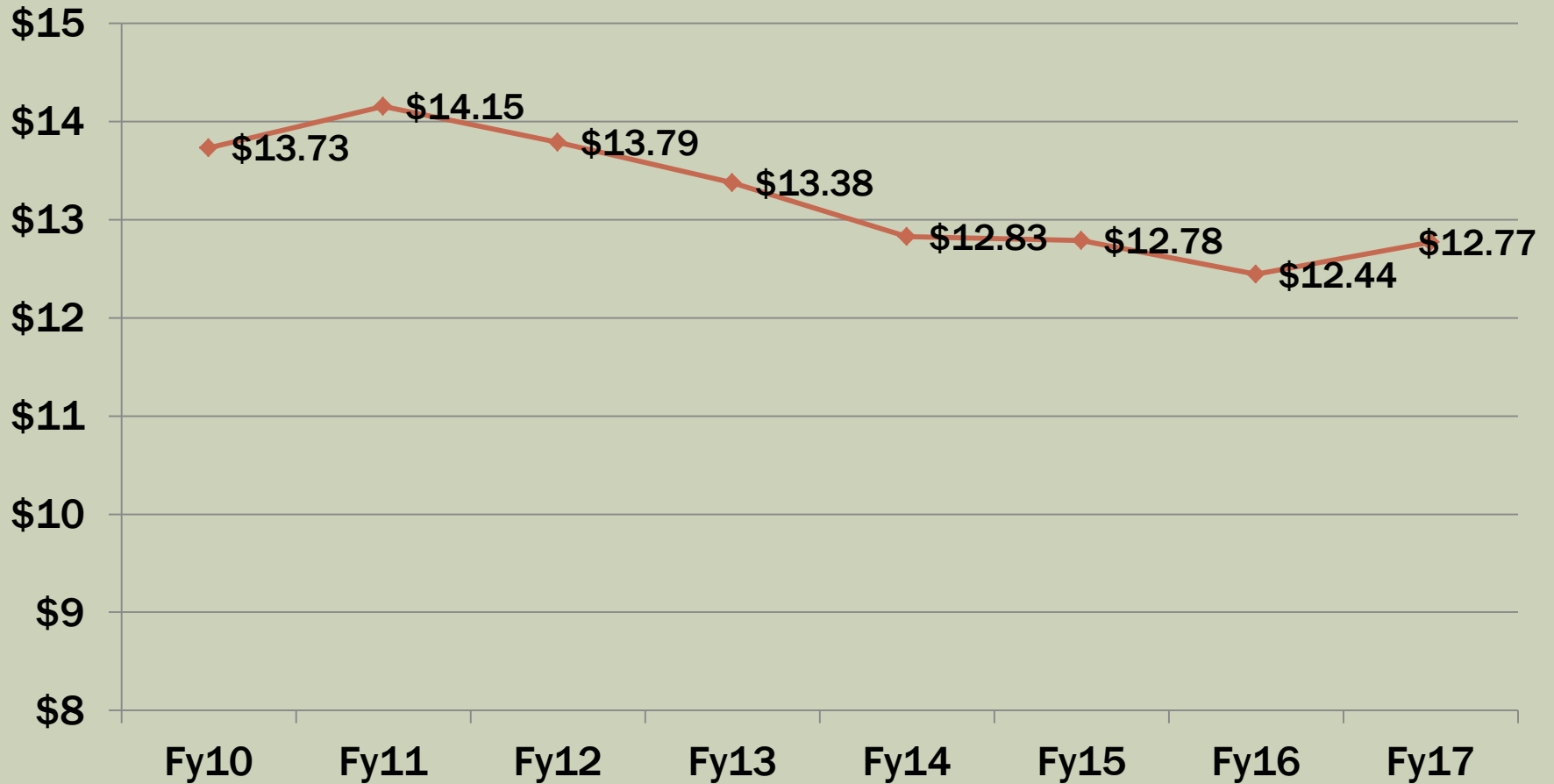


SUMMARY

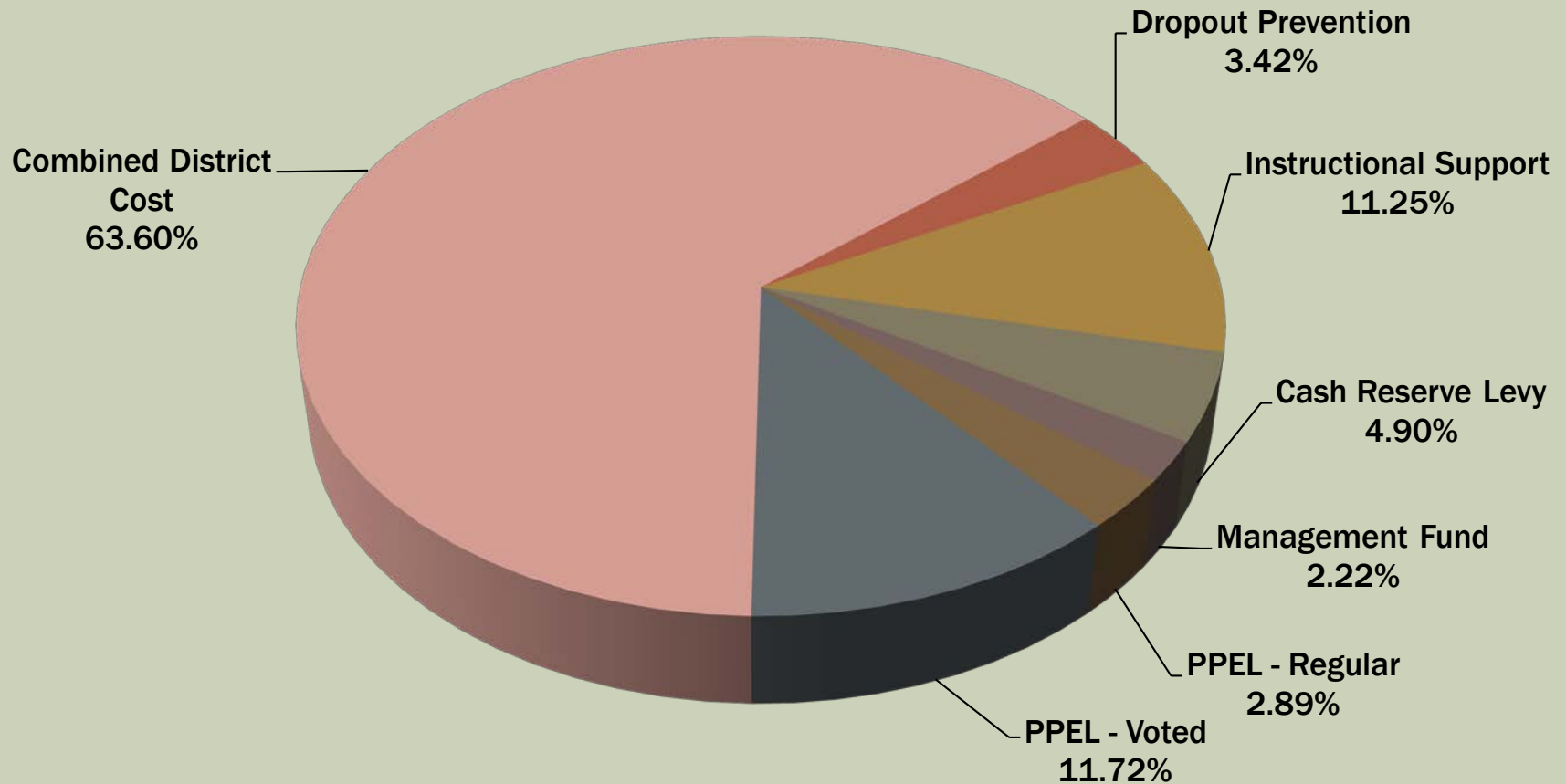
(ASSUMING 2.0% SSA)

■ Comb. Dist. Cost	\$15,128,718		
■ Cash Res. Levy - SBRC	\$ 1,106,730		
■ Cash Res. Levy - Other	<u>\$ 0</u>		
■ Sub-Total - General Fund		\$16,235,448	\$ 9.51999
■ Instructional Support Levy		\$ 2,539,526	\$ 1.28655
■ Management Fund		\$ 500,000	\$ 0.29319
■ Voted PPEL Levy		\$ 2,645,032	\$ 1.34000
■ Regular PPEL Levy		<u>\$ 651,388</u>	<u>\$ 0.33000</u>
■ Total		\$22,571,394	\$12.76973

TOTAL PROPERTY TAX RATE HISTORY

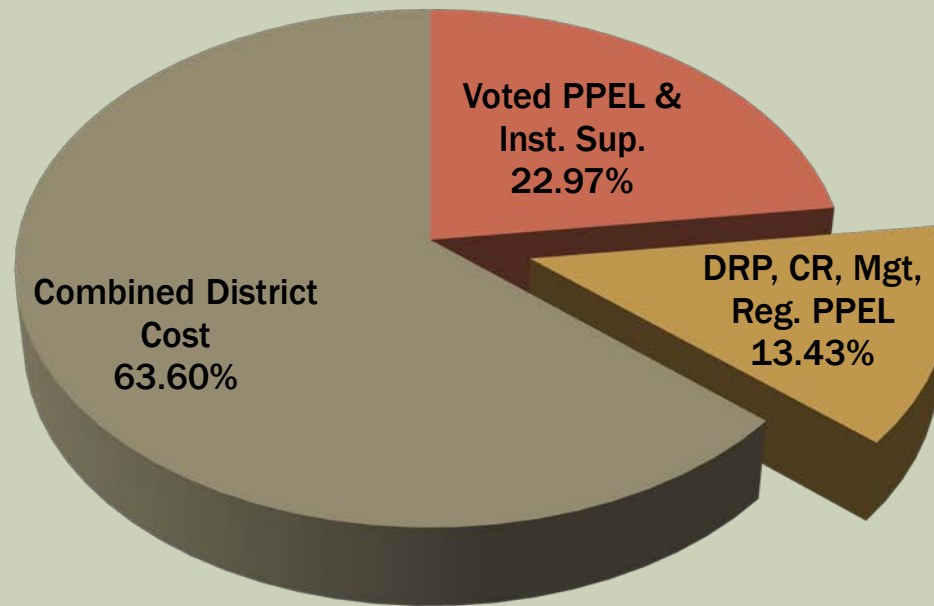


2016/17 PROPERTY TAX BREAKDOWN (ASSUMING 2.0% SSA)



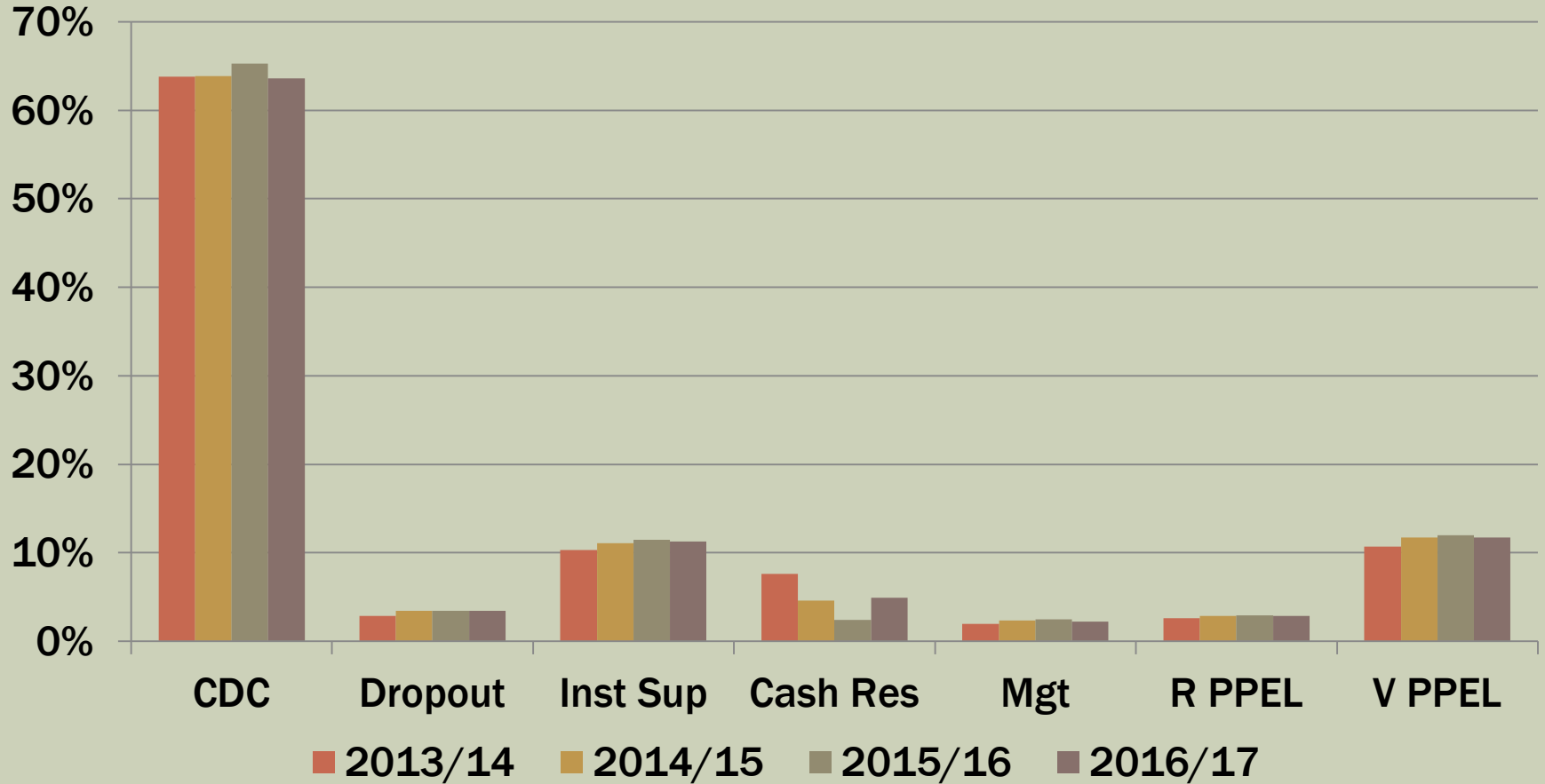
Due to rounding, percentages may not equal 100.00%

2016/17 PROPERTY TAX BREAKDOWN (ASSUMING 2.0% SSA)

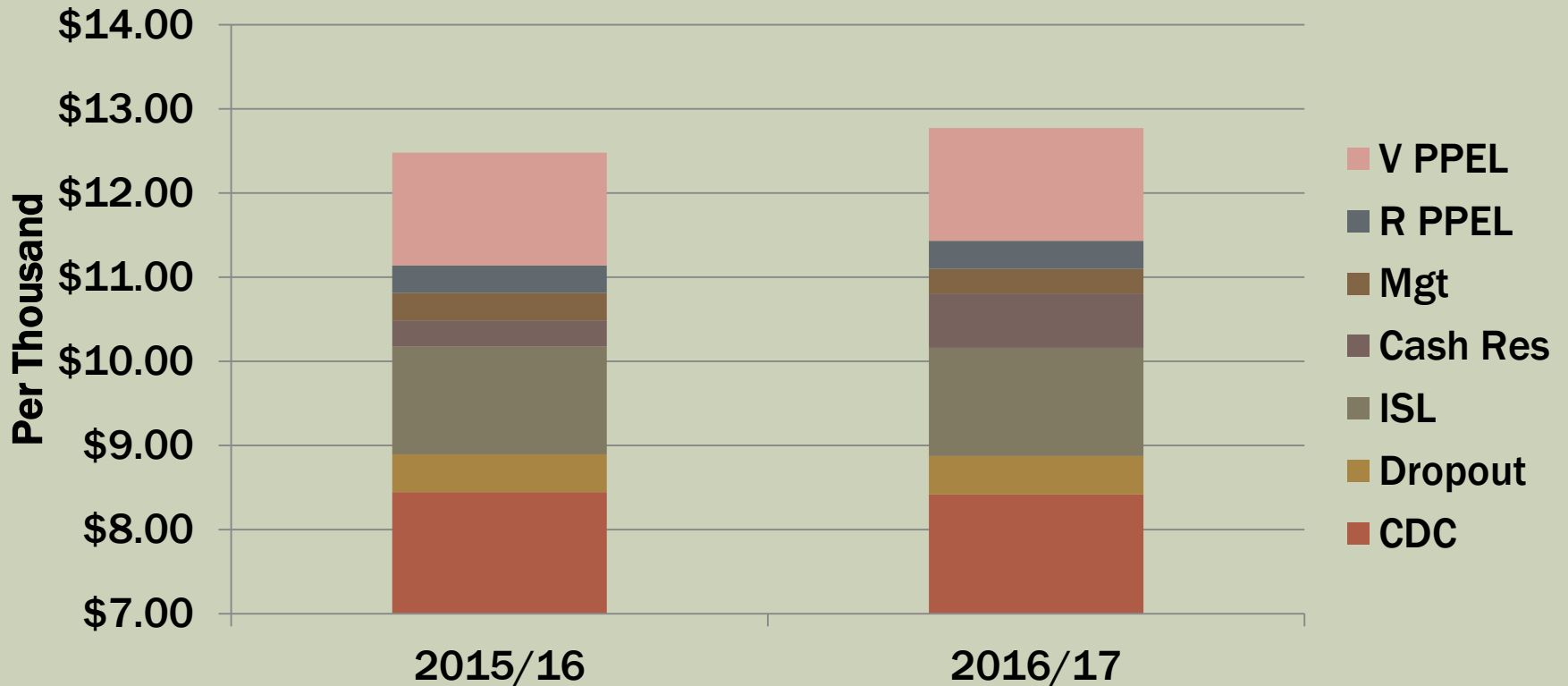


Due to rounding, percentages may not equal 100.00%

TAX LEVY HISTORY BY PERCENTAGE

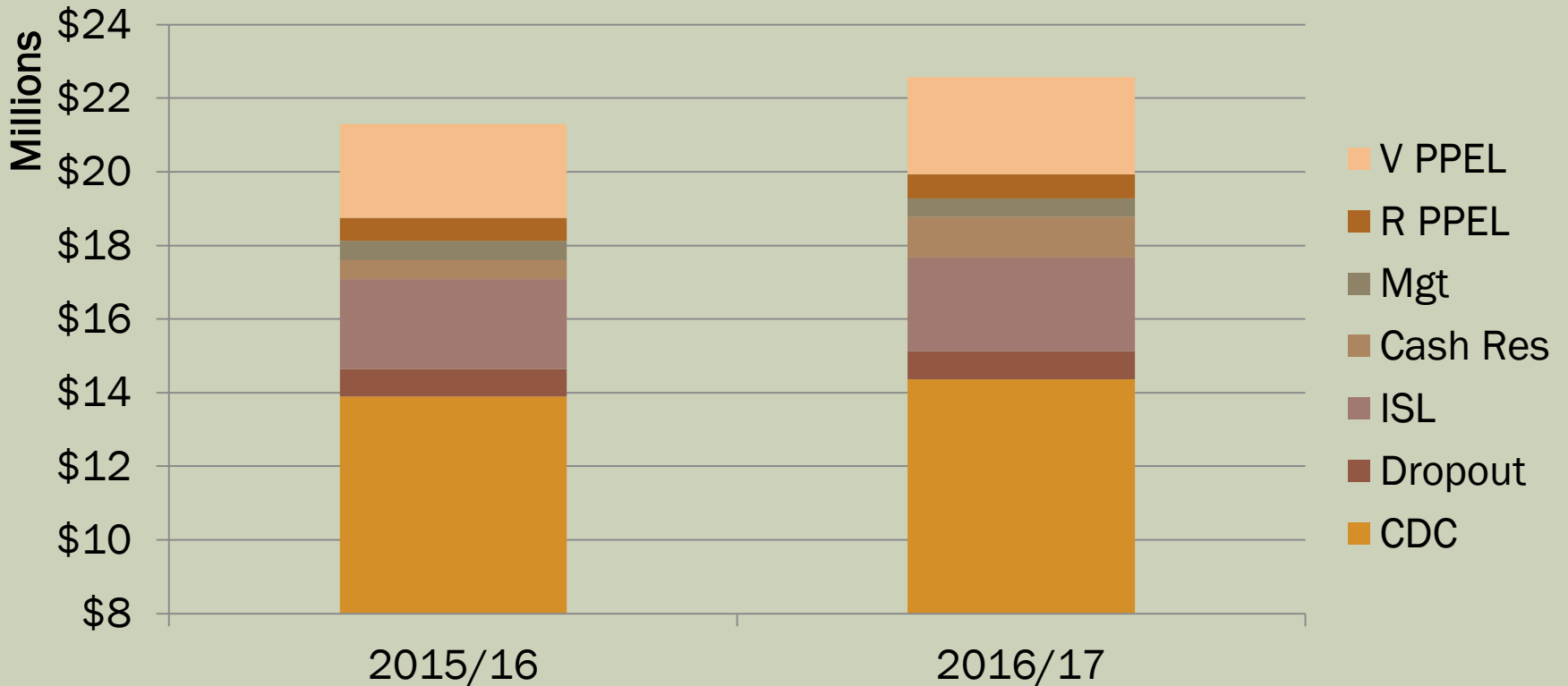


PROPERTY TAX RATE COMPARISON



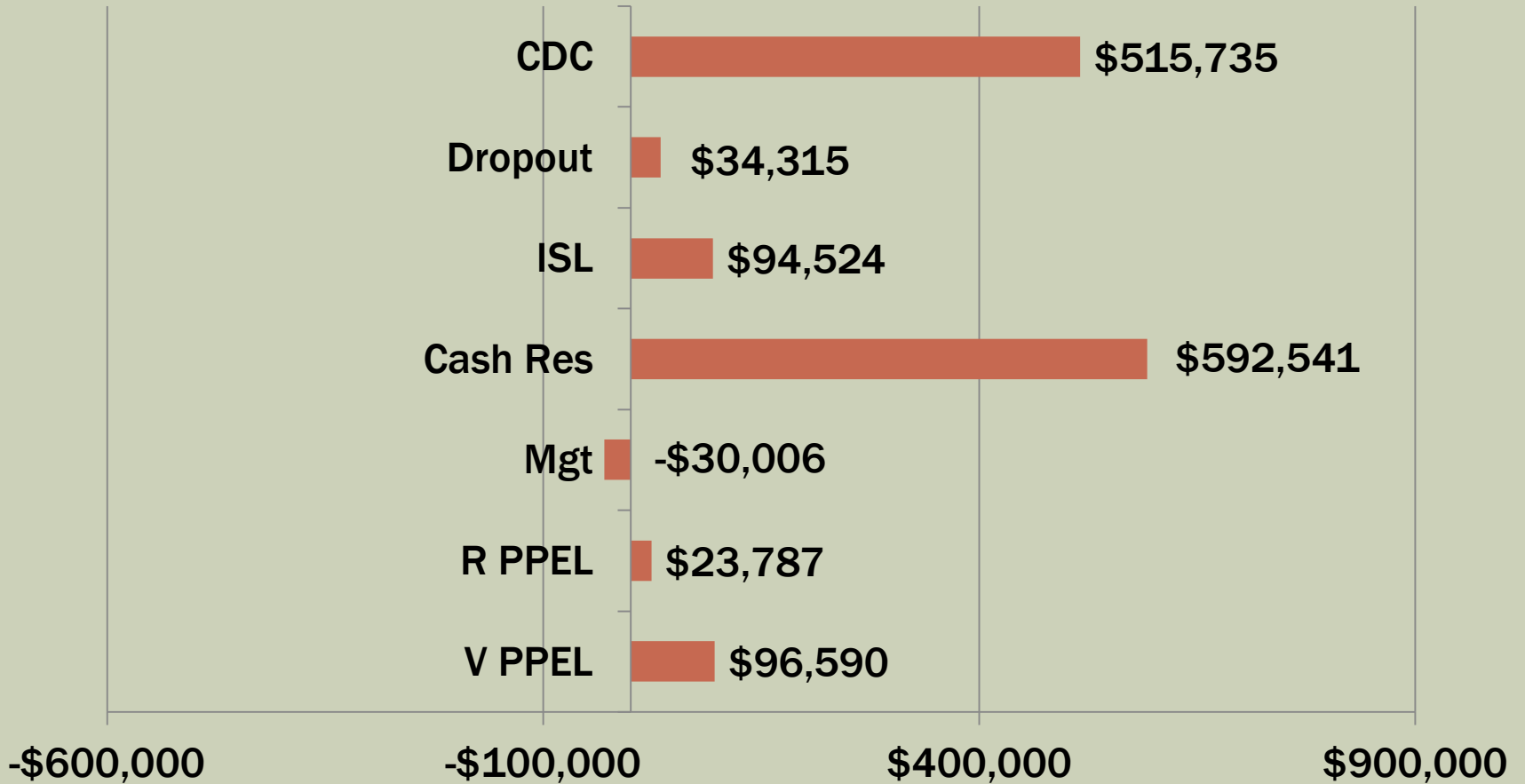
2015/16	\$12.44447/\$1,000
2016/17	\$12.76973/\$1,000
Change	+\$ 0.32526/\$1,000

PROPERTY TAX REVENUE COMPARISON



2015/16	\$21,243,908
2016/17	<u>\$22,571,394</u>
Change	+\$ 1,327,486

2015/16 PROPERTY TAX REVENUE CHANGE



SSA SCENARIOS

PROPERTY TAX PORTION (ONLY)

	0% SSA	2.0% SSA	2.45% SSA	3.0% SSA
Comb. Dist. Cost	\$14,334,739	\$14,355,671	\$14,359,807	\$14,360,578
Dropout Prevention	\$ 773,047	\$ 773,047	\$ 773,047	\$ 773,047
CR Levy – SBRC	\$ 1,106,730	\$ 1,106,730	\$ 1,106,730	\$ 1,106,730
CR Levy – Other	\$ 0	\$ 0	\$ 0	\$ 0
Inst. Support Levy	\$ 2,489,754	\$ 2,539,526	\$ 2,550,714	\$ 2,564,219
Management Fund	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000
Voted PPEL	\$ 2,645,032	\$ 2,645,032	\$ 2,645,032	\$ 2,645,032
Regular PPEL	\$ 651,388	\$ 651,388	\$ 651,388	\$ 651,388
Total	\$ 22,500,690	\$22,571,394	\$22,586,718	\$22,600,994

SSA SCENARIOS

PROPERTY TAX RATE

	0% SSA	2.0% SSA	2.45% SSA	3.0% SSA
Comb. Dist. Cost	\$ 8.40548	\$ 8.41775	\$ 8.42018	\$ 8.42063
Dropout Prevention	\$ 0.45329	\$ 0.45329	\$ 0.45329	\$ 0.45329
CR Levy – SBRC	\$ 0.64895	\$ 0.64895	\$ 0.64895	\$ 0.64895
CR Levy – Other	\$ 0.00000	\$ 0.00000	\$ 0.00000	\$ 0.00000
Inst. Support Levy	\$ 1.26133	\$ 1.28655	\$ 1.29222	\$ 1.29906
Management Fund	\$ 0.29319	\$ 0.29319	\$ 0.29319	\$ 0.29319
Voted PPEL	\$ 1.34000	\$ 1.34000	\$ 1.34000	\$ 1.34000
Regular PPEL	\$ 0.33000	\$ 0.33000	\$ 0.33000	\$ 0.33000
Total	\$12.73224	\$12.76973	\$12.77783	\$12.78512

ASSESSMENT & VALUATION OF PROPERTY

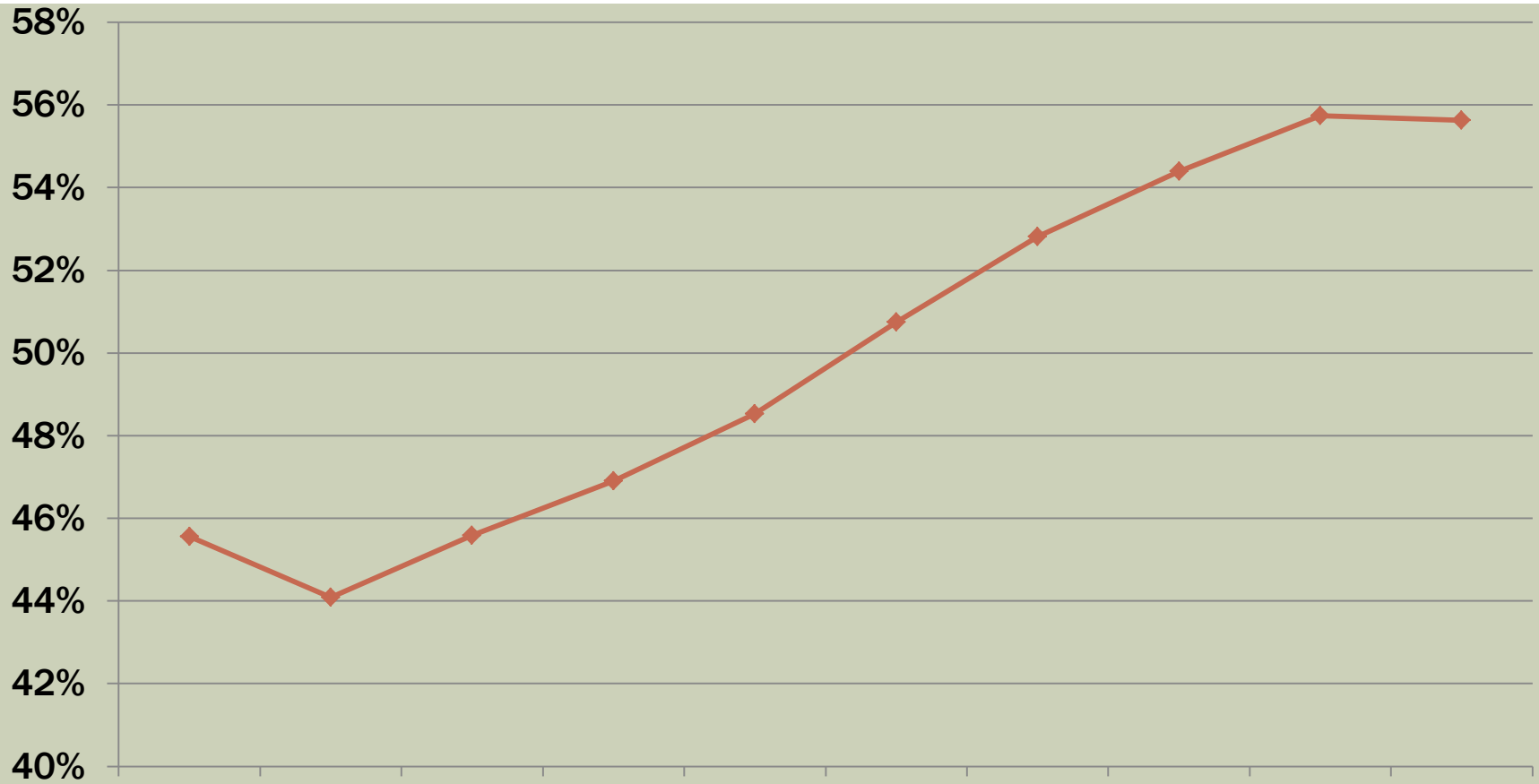
ASSESSMENT LIMITATIONS ORDER

(ROLLBACK)

■ Iowa Code 441.21

- Adjustments in value to comply with state law that allows no more than a 4% increase in taxable value from year to year for all classes of property, except utility property which has a maximum increase of 8% per year.
- Rate adjustment determined by Iowa Department of Revenue.
- Rate adjustment is the same for all counties in Iowa.

RESIDENTIAL ROLLBACK HISTORY



Assessment Yr.	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Fiscal Yr.	F2008	F2009	F2010	F2011	F2012	F2013	F2014	F2015	F2016	F2017

PROJECTED RESIDENTIAL PROPERTY TAX

		2015/16	2016/17
■ Prop. Value		\$100,000	\$100,000
■ Rollback	x	0.557335	0.556259
■ Tax Rate	x	<u>0.01244447</u>	<u>0.01276973</u>
■ Gross Tax	=	\$ 693.57	\$ 710.33
■ Est. Homestead	-	<u>\$ 62.00</u>	<u>\$ 62.00</u>
■ Net Tax	=	\$ 631.57	\$ 648.33
■ Change			\$ 16.76

2016/17 BUDGET TIMELINES

- **March 21, 2016** – Establish Proposed Budget
- **March 25, 2016** – Publish Proposed Budget
- **April 11, 2016** – Public Hearing & Adoption of Budget
- **April 15, 2016** – File Budget with County Auditor

2015/16 SCHOOL BUDGET AMENDMENT

■ Iowa Code Section 24.9

- Budget estimates adopted and certified in accordance with this chapter may be amended and increased as the need arises to permit appropriation and expenditure during the fiscal year covered by the budget of amounts of cash anticipated to be available during the year **from sources other than taxation** and which had not been estimated and appropriated for expenditure during the fiscal year of the budget sought to be amended.

■ Iowa Code Section 257.7(2)

- If actual miscellaneous income for a budget year exceeds the anticipated miscellaneous income in the certified budget for that year a school district may amend its certified budget.

2015/16 SCHOOL BUDGET AMENDMENT NOT DONE

- Amendment to 2015-16 Budget
 - Instruction
 - Amend expenditures from \$37,174,144 to \$37,612,154
 - Staffing & equipment costs due to increased enrollment
 - Total Support Services
 - No Change
 - Non-instructional Programs
 - No Change
 - Other Expenditures
 - No Change

- Public hearing required

2015/16 BUDGET AMENDMENT TIMELINES

- **March 21, 2016** – Establish Proposed Budget Amendment
- **March 25, 2016** – Publish Proposed Budget Amendment
- **April 11, 2016** – Public Hearing & Adoption of Budget Amendment
- **April 15, 2016** – File Budget Amendment with County Auditor

QUESTIONS?

