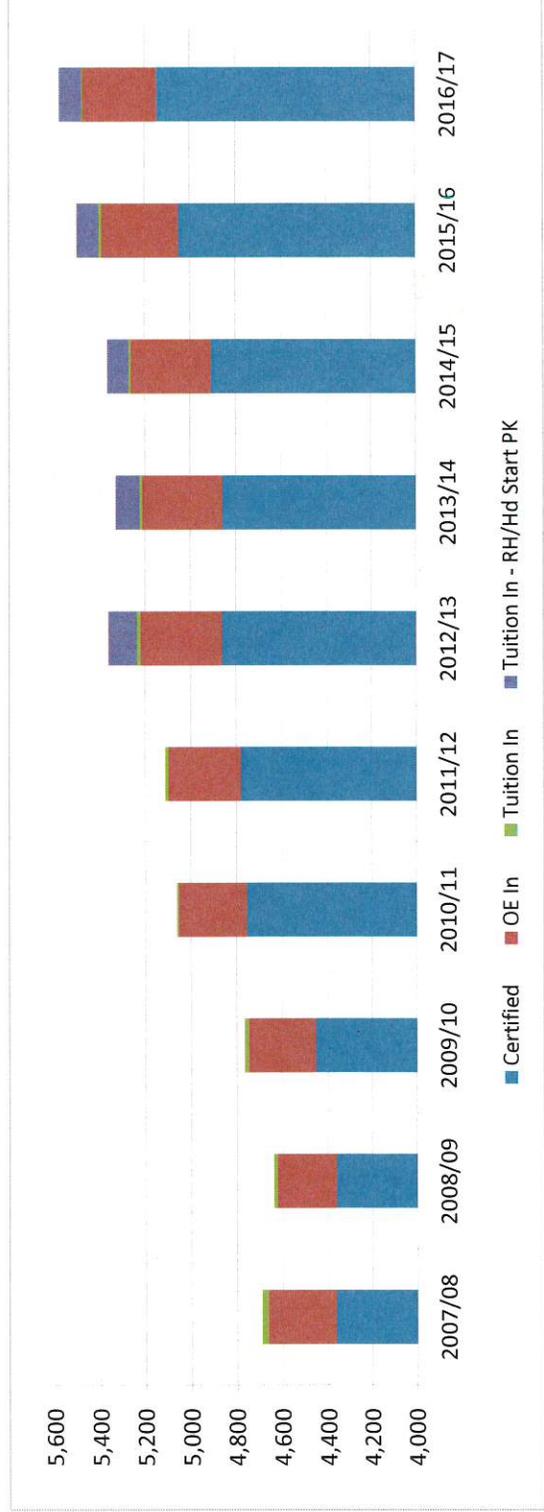


**Cedar Falls Community School District
Certified Enrollment History**

School Year	2007/08	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17
Count Date	Oct. 1, 2007	Oct. 1, 2008	Oct. 1, 2009	Oct. 1, 2010	Oct. 1, 2011	Oct. 1, 2012	Oct. 1, 2013	Oct. 1, 2014	Oct. 1, 2015	Oct. 3, 2016
Certified Enrollment (Oct. 1)	4,237.0	4,239.0	4,327.0	4,372.0	4,428.0	4,671.0	4,699.0	4,762.0	4,916.0	5,006.0
Open Enrollment Out Students	63.8	56.2	53.9	54.8	46.0	121.0	121.0	108.0	101.0	95.6
Open Enrollment Out Students - PLS			258.0	246.98						
Tuition Out Students	56.0	58.0	66.0	64.0	54.0	63.0	34.0	31.0	32.0	41.0
Home School Assistance Students	0.0	0.0	0.0	0.0	0.00	0.00	0.00	0.00	0.00	0.00
Dual Enrollment/Part Time Students	2.9	3.1	4.0	2.07	3.81	3.10	1.20	1.00	0.79	0.80
Shared-time/Non-Public Students	5.6	6.7	1.3	2.8	2.55	4.32	3.88	5.37	2.28	3.40
Total Certified Enrollment	4,365.3	4,363.0	4,452.2	4,753.67	4,781.34	4,862.42	4,859.08	4,907.37	5,052.07	5,146.80
Open Enrollment In	300.0	261.0	296.0	300.0	317.0	359.0	353.0	355.0	342.0	330.0
Total w/ Open Enrollment	4,665.3	4,624.0	4,748.2	5,053.67	5,098.34	5,221.42	5,212.08	5,262.37	5,394.07	5,476.80
Tuition In Students (Sp Ed & Paid)	26.0	15.0	19.0	8.0	15.0	16.0	13.0	10.0	11.0	5.0
Tuition In - River Hills or Head Start/PK						127.0	107.0	96.0	98.0	98.0
Total Students w/ OE & Tuition In	4,691.3	4,639.0	4,767.2	5,061.67	5,113.34	5,364.42	5,332.08	5,368.37	5,503.07	5,579.80
4 Yr. Old Pre-School Program (net weighted student count)			56.40	23.00		31.50	48.50	64.00	64.50	71.50
Total Actual Students Served in CF (less River Hills Consortium)	4,565.9	4,518.1	4,646.0	4,738.47	4,786.81	5,080.60	5,114.70	5,192.00	5,334.29	5,413.30
Change from Previous Year (less River Hills Consortium)	64.1	-47.8	127.9	92.5	48.34	293.79	34.10	77.30	142.29	79.01



**Cedar Falls Community School District
Regular Program District Cost Per Pupil
Historical Comparison**

Year	State			District		
	RPDCP	Growth \$	Growth %	RPDCP	Growth \$	Growth %
1982-83	\$2,076			\$2,083		
1983-84	\$2,217	\$141	6.8%	\$2,224	\$389,118	3.30%
1984-85	\$2,273	\$56	2.5%	\$2,280	\$138,272	1.13%
1985-86	\$2,419	\$146	6.4%	\$2,426	\$367,361	2.95%
1986-87	\$2,498	\$79	3.3%	\$2,505	\$300,677	2.35%
1987-88	\$2,585	\$87	3.5%	\$2,592	\$262,367	2.00%
1988-89	\$2,678	\$93	3.6%	\$2,685	\$363,693	2.72%
1989-90	\$2,778	\$100	3.7%	\$2,785	\$351,000	2.55%
1990-91	\$2,979	\$201	7.2%	\$2,986	\$1,066,208	7.56%
1991-92	\$3,203	\$126	4.2%	\$3,210	\$864,328	5.70%
1992-93	\$3,336	\$133	4.2%	\$3,343	\$710,206	4.44%
1993-94	\$3,406	\$70	2.1%	\$3,413	\$277,102	1.66%
1994-95	\$3,503	\$97	2.8%	\$3,510	\$221,623	1.30%
1995-96	\$3,626	\$123	3.5%	\$3,633	\$612,170	3.55%
1996-97	\$3,746	\$120	3.3%	\$3,753	\$356,709	2.00%
1997-98	\$3,877	\$131	3.5%	\$3,884	\$209,606	1.15%
1998-99	\$4,013	\$136	3.5%	\$4,020	\$228,176	1.24%
1999-00*	\$4,171	\$158	3.9%	\$4,178	\$32,322	0.17%
2000-01	\$4,338	\$167	4.0%	\$4,345	\$232,589	1.24%
2001-02	\$4,512	\$174	4.0%	\$4,519	\$368,447	1.93%
2002-03	\$4,557	\$45	1.0%	\$4,564	(\$401,189)	-2.06%
2003-04	\$4,648	\$91	2.0%	\$4,655	\$22,011	0.11%
2004-05	\$4,741	\$93	2.0%	\$4,748	\$477,918	2.46%
2005-06	\$4,931	\$190	4.0%	\$4,938	\$1,139,311	5.72%
2006-07	\$5,128	\$197	4.0%	\$5,135	\$759,999	3.61%
2007-08	\$5,333	\$205	4.0%	\$5,340	\$1,084,069	4.97%
2008-09	\$5,546	\$213	4.0%	\$5,553	\$1,325,503	5.78%
2009-10**	\$5,775	\$222	4.0%	\$5,775	\$955,814	3.94%
2010-11	\$5,890	\$115	2.0%	\$5,890	\$1,027,133	4.08%
2011-12***	\$5,890	\$0	0.0%	\$5,890	\$1,781,725	6.79%
2012-13	\$6,008	\$118	2.0%	\$6,008	\$721,468	2.58%
2013-14+	\$6,128	\$120	2.0%	\$6,128	\$1,070,136	3.73%
2014-15	\$6,373	\$245	4.0%	\$6,373	\$1,170,257	3.93%
2015-16	\$6,453	\$80	1.25%	\$6,453	\$699,763	2.26%
2016-17	\$6,598	\$145	2.25%	\$6,598	\$1,586,115	5.26%
2017-18	\$6,671	\$73	1.11%	\$6,671	\$1,000,547	3.00%

Ten Year Average	\$6,133	\$133	2.26%	\$6,134	\$1,133,846	4.14%
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* \$38.00 Adjustment for TAG funding State growth was at 3.0% or \$120/pupil

** State of Iowa issues 10% budget reversion for Fy10.

*** Includes addition of 288 Price Laboratory School students for Fy12.

+ Does not include \$583,488 in one-time "plus 2%" monies

Allowable Growth "New Money" Comparison with Similar Size Schools

State Rank	School District	10/1/2015 Enrollment	2016/17 RPDC	10/1/2016 Enrollment	2017/18 RPDC	Dollar Growth	Percent Growth	Per Pupil Growth	Enrollment Change
11	W Des Moines	9,012.5	\$59,545,319	8,968.9	\$59,995,402	\$450,083	0.76%	\$50.18	(43.6)
12	Linn-Mar	7,197.9	\$47,448,557	7,312.5	\$48,737,813	\$1,289,256	2.72%	\$176.31	114.6
13	Johnston	6,756.1	\$44,529,455	6,894.2	\$45,942,949	\$1,413,494	3.17%	\$205.03	138.1
14	SE Polk	6,801.5	\$44,828,687	6,797.2	\$45,296,541	\$467,854	1.04%	\$68.83	(4.3)
15	Marshalltown	5,321.1	\$35,289,535	5,435.2	\$36,443,016	\$1,153,481	3.27%	\$212.22	114.1
16	Cedar Falls	5,052.1	\$33,333,756	5,146.8	\$34,334,503	\$1,000,747	3.00%	\$194.44	94.7
17	College	4,947.4	\$32,608,313	5,086.6	\$33,897,102	\$1,288,789	3.95%	\$253.37	139.2
18	Muscatine	5,170.0	\$34,690,335	5,084.2	\$34,416,225	-\$274,110	-0.79%	-\$53.91	(85.8)
19	Pleasant Valley	4,531.8	\$30,471,823	4,745.5	\$32,255,164	\$1,783,341	5.85%	\$375.80	213.7
20	Ottumwa	4,622.9	\$30,469,534	4,643.2	\$30,942,285	\$472,751	1.55%	\$101.82	20.3
21	Burlington	4,457.5	\$29,908,402	4,422.7	\$29,673,177	-\$235,225	-0.79%	-\$53.19	(34.8)

Average \$38,465,792 5,867.0 \$39,266,743 \$800,951 2.16% \$139.17 60.56

Allowable Growth Percentage for 2017/18 1.11%
 2017/18 State Regular Program Growth per Pupil \$73

-  = 1% budget guarantee for Fy18
-  = Not enough growth to exceed previous year budget guarantee
-  = negative allowable growth for FY18

**Black Hawk County Auditor's Valuation Report
Taxable (Rollback) Valuations as of January 1, xxxx**

Budget Year	Cedar Falls CSD	% Up / Down	Cedar Falls TIF	% Up / Down	Total
1988	\$504,990,588		\$0		\$504,990,588
1989	\$481,335,341	-4.68%	\$0	0.00%	\$481,335,341
1990	\$487,040,385	1.19%	\$0	0.00%	\$487,040,385
1991	\$497,728,507	2.19%	\$0	0.00%	\$497,728,507
1992	\$515,144,676	3.50%	\$128,830	0.00%	\$515,273,506
1993	\$543,314,077	5.47%	\$650,496	404.93%	\$543,964,573
1994	\$551,544,597	1.51%	\$1,378,148	111.86%	\$552,922,745
1995	\$575,115,871	4.27%	\$4,168,870	202.50%	\$579,284,741
1996	\$663,511,657	15.37%	\$5,307,948	27.32%	\$668,819,605
1997	\$615,064,457	-7.30%	\$6,782,515	27.78%	\$621,846,972
1998	\$629,791,801	2.39%	\$7,868,351	16.01%	\$637,660,152
1999	\$690,594,785	9.65%	\$18,397,551	133.82%	\$708,992,336
2000	\$726,511,786	5.20%	\$22,792,830	23.89%	\$749,304,616
2001	\$812,430,965	11.83%	\$39,796,450	74.60%	\$852,227,415
2002	\$843,579,373	3.83%	\$48,753,438	22.51%	\$892,332,811
2003	\$898,718,378	6.54%	\$52,254,879	7.18%	\$950,973,257
2004	\$924,298,575	2.85%	\$69,075,404	32.19%	\$993,373,979
2005	\$1,013,637,612	9.67%	\$106,943,234	54.82%	\$1,120,580,846
2006	\$1,028,905,553	1.51%	\$125,933,694	17.76%	\$1,154,839,247
2007	\$1,089,243,485	5.86%	\$153,510,211	21.90%	\$1,242,753,696
2008	\$1,126,725,623	3.44%	\$159,055,914	3.61%	\$1,285,781,537
2009	\$1,216,494,959	7.97%	\$186,995,589	17.57%	\$1,403,490,548
2010	\$1,271,227,864	4.50%	\$210,097,130	12.35%	\$1,481,324,994
2011	\$1,312,810,513	3.27%	\$235,930,459	12.30%	\$1,548,740,972
2012	\$1,394,788,675	6.24%	\$228,952,490	-2.96%	\$1,623,741,165
2013	\$1,539,679,334	10.39%	\$238,279,052	4.07%	\$1,777,958,386
2014	\$1,765,749,164	14.68%	\$69,938,785	-70.65%	\$1,835,687,949
2015	\$1,620,002,240	-8.25%	\$262,029,070	274.65%	\$1,882,031,310
2016	\$1,646,442,620	1.63%	\$255,379,885	-2.54%	\$1,901,822,505
2017	\$1,705,405,959	3.58%	\$268,498,450	5.14%	\$1,973,904,409
2018	\$1,881,942,714	10.35%	\$155,010,642	-42.27%	\$2,036,953,356

**FY 2018 Aid and Levy Worksheet
CEDAR FALLS**

AEA/Dist No. 7 1044

BUDGET ENROLLMENT

	5,146.8*	1.1	Budget Enrollment (Oct 2016 Budget Enrollment)
	.000***	1.2	Audited Change in Oct 2015 Certified Enrollment
X	6,598	1.3	FY17 Regular Program District Cost Per Pupil (Line 2.3 - FY17 Aid & Levy)
=	0	1.4	Enrollment Audit Adjustment
	5,767	1.5	FY17 Regular Program Foundation Cost Per Pupil
X	.000***	1.6	Audited Change in Oct 2015 Certified Enrollment (Line 1.2)
=	0	1.7	Enrollment Audit Adjustment - State Aid Portion

COST PER PUPIL AMOUNTS

	6,598	2.1	FY17 Regular Program District Cost Per Pupil (Line 1.3)
+	73	2.2	FY18 Regular Program Supplemental State Aid Amount Per Pupil
=	6,671	2.3	FY18 Regular Program District Cost Per Pupil
	556.71**	2.4	FY17 Teacher Salary Supplement Cost Per Pupil (Line 2.6 - FY17 Aid & Levy)
+	6.30**	2.5	FY18 Teacher Salary Supplement Supplemental State Aid Amount Per Pupil
=	563.01**	2.6	FY18 Teacher Salary Supplement Cost Per Pupil
	66.17**	2.7	FY17 Professional Dev Suppl Cost Per Pupil (Line 2.9 - FY17 Aid & Levy)
+	0.71**	2.8	FY18 Professional Development Supplement Supplemental State Aid Amt Per Pupil
=	66.88**	2.9	FY18 Professional Development Supplement Cost Per Pupil
	65.91**	2.10	FY17 Early Intervention Suppl Cost Per Pupil (Line 2.12 - FY17 Aid & Levy)
+	0.78**	2.11	FY18 Early Intervention Supplement Supplemental State Aid Amount Per Pupil
=	66.69**	2.12	FY18 Early Intervention Supplement Cost Per Pupil
	319.72**	2.13	FY17 Teacher Leadership Suppl Cost Per Pupil (Line 2.15 - FY17 Aid & Levy)
+	3.55**	2.14	FY18 Teacher Leadership Supplement Supplemental State Aid Amount Per Pupil
=	323.27**	2.15	FY18 Teacher Leadership Supplement Cost Per Pupil

WEIGHTED ENROLLMENT

	210.24**	3.1	0.72 Special Ed Weighting in Addition to 1.0
+	186.39**	3.2	1.21 Special Ed Weighting in Addition to 1.0
+	293.18**	3.3	2.74 Special Ed Weighting in Addition to 1.0
=	689.81**	3.4	Total Special Ed Weighting in Addition to 1.0
+	5,146.8*	3.5	Budget Enrollment (Line 1.1)
=	5,836.61**	3.6	AEA Weighted Enrollment
+	0.00**	3.7	AEA Supplementary Weight for Sharing
=	5,836.61**	3.8	AEA Weighted Enrollment with AEA Supplementary Weight for Sharing
+	38.390***	3.9	Supplementary Weighting - Sharing
+	18.066***	3.10	Supplementary Weighting - At-Risk Formula
+	17.60**	3.11	Supplementary Weighting - ELL
+	0.000***	3.12	Supplementary Weighting - Reorganization Incentives
=	74.056***	3.13	Total Supplementary Weighting
+	5,836.61**	3.14	AEA Weighted Enrollment (Line 3.6)
=	5,910.666***	3.15	District Weighted Enrollment
-	689.81**	3.16	Total Special Ed Weighting in Addition to 1.0 (Line 3.4)
=	5,220.856***	3.17	District Weighted Enrollment without Special Ed Weightings

REGULAR PROGRAM DISTRICT COST CALCULATIONS

	6,671	4.1	FY18 Regular Program District Cost Per Pupil (Line 2.3)
X	5,146.8*	4.2	Budget Enrollment (Line 1.1)
=	34,334,303	4.3	FY18 Regular Program District Cost without Adjustment
	33,333,756	4.4	FY17 Regular Program District Cost (Line 4.3 - FY17 Aid & Levy)
X	1.01**	4.5	101% Budget Adjustment
=	33,667,094	4.6	101% of FY16 Regular Program District Cost
-	34,334,303	4.7	FY18 Regular Program District Cost without Adjustment (Line 4.3)
=	0	4.8	FY18 Regular Program Budget Adjustment (if negative, enter zero)

OTHER DISTRICT COST CALCULATIONS

	6,671		4.9	FY18 Regular Program District Cost Per Pupil (Line 2.3)
X	74,056	***	4.10	Total Supplementary Weighting (Line 3.13)
=	494,028		4.11	District Cost for Supplementary Weighting
	6,671		4.12	FY18 Regular Program District Cost Per Pupil (Line 2.3)
X	689.81	**	4.13	Total Special Ed Weighting in Addition to 1.0 (Line 3.4)
=	4,601,723		4.14	Special Education Instruction District Cost
	563.01	**	4.15	FY18 Teacher Salary Supplement District Cost Per Pupil (Line 2.6)
X	5,146.8	*	4.16	Budget Enrollment (Line 1.1)
=	2,897,700		4.17	Unadjusted Teacher Salary Supplement District Cost
	2,812,555		4.18	FY17 Unadj Teacher Salary Suppl District Cost (Line 4.17 - FY17 Aid & Levy)
-	2,897,700		4.19	Unadjusted Teacher Salary Supplement District Cost (Line 4.17)
=	0		4.20	Teacher Salary Supplement Budget Adjustment (if negative, enter zero)
+	2,897,700		4.21	Unadjusted Teacher Salary Supplement District Cost (Line 4.17)
=	2,897,700		4.22	Teacher Salary Supplement District Cost
	66.88	**	4.23	FY18 Professional Development Supplement District Cost Per Pupil (Line 2.9)
X	5,146.8	*	4.24	Budget Enrollment (Line 1.1)
=	344,218		4.25	Unadjusted Professional Development Supplement District Cost
	334,297		4.26	FY17 Unadjusted Prof Dev Suppl District Cost (Line 4.25 - FY17 Aid & Levy)
-	344,218		4.27	Unadjusted Professional Development Supplement District Cost (Line 4.25)
=	0		4.28	Professional Development Supplement Budget Adjustment (if negative, enter zero)
+	344,218		4.29	Unadjusted Professional Development Supplement District Cost (Line 4.25)
=	344,218		4.30	Professional Development Supplement District Cost
	66.69	**	4.31	FY18 Early Intervention Supplement District Cost Per Pupil (Line 2.12)
X	5,146.8	*	4.32	Budget Enrollment (Line 1.1)
=	343,240		4.33	Unadjusted Early Intervention Supplement District Cost
	332,984		4.34	FY17 Unadj Early Intervention Suppl District Cost (Line 4.33 - FY17 Aid & Levy)
-	343,240		4.35	Unadjusted Early Intervention Supplement District Cost (Line 4.33)
=	0		4.36	Early Intervention Supplement Budget Adjustment (if negative, enter zero)
+	343,240		4.37	Unadjusted Early Intervention Supplement District Cost (Line 4.33)
=	343,240		4.38	Early Intervention Supplement District Cost
	323.27	**	4.39	FY18 Teacher Leadership Supplement District Cost Per Pupil (Line 2.16)
X	5,146.8	*	4.40	Budget Enrollment (Line 1.1)
=	1,663,806		4.41	Unadjusted Teacher Leadership Supplement District Cost
	1,615,257		4.42	FY17 Unadj Teacher Leadership Suppl District Cost (Line 4.41 - FY17 Aid & Levy)
-	1,663,806		4.43	Unadjusted Teacher Leadership Supplement District Cost (Line 4.41)
=	0		4.44	Teacher Leadership Supplement Budget Adjustment (if negative, enter zero)
+	1,663,806		4.45	Unadjusted Teacher Leadership Supplement District Cost (Line 4.41)
=	1,663,806		4.46	Teacher Leadership Supplement District Cost

AEA DISTRICT COST CALCULATIONS

	296.27	**	4.47	AEA Special Ed Support Cost Per Pupil
X	5,836.61	**	4.48	AEA Weighted Enrollment (Line 3.6)
=	1,729,212		4.49	AEA Special Ed Support District Cost without Adjustment
	1,660,185		4.50	FY17 AEA Special Ed Support Dist Cost (Line 4.49 - FY17 Aid & Levy)
+	0		4.51	FY17 AEA Special Ed Support Adjustment (Line 4.54 - FY17 Aid & Levy)
=	1,660,185		4.52	FY17 Total AEA Special Ed Support District Cost
-	1,729,212		4.53	AEA Special Ed Support District Cost without Adjustment (Line 4.49)
=	0		4.54	AEA Special Ed Support Adjustment (If negative, enter zero)
	5,146.8	*	4.55	Budget Enrollment (Line 1.1)
+	301		4.56	Resident Accredited Nonpublic Students
-	0.7	*	4.57	Shared-Time Nonpublic Pupils Counted in Line 1.1
=	5,447		4.58	Total Enrollment Served - AEA Media and Ed Services
X	54.83	**	4.59	FY18 AEA Media Cost Per Pupil
=	298,659		4.60	AEA Media Services District Cost
	5,447		4.61	Total Enrollment Served - AEA Media and Ed Services (Line 4.58)
X	61.22	**	4.62	FY18 AEA Ed Services Cost Per Pupil
=	333,465		4.63	AEA Ed Services District Cost
	0.00	**	4.64	AEA Supplementary Weight for Sharing (Line 3.7)
X	296.27	**	4.65	AEA Special Ed Support Cost Per Pupil (Line 4.47)
=	0		4.66	AEA Sharing District Cost
	37.49	**	4.67	FY18 AEA Teacher Salary Supplement District Cost Per Pupil
X	5,836.61	**	4.68	AEA Weighted Enrollment (Line 3.6)
=	218,815		4.69	Unadjusted AEA Teacher Salary Supplement District Cost
	210,511		4.70	FY17 Unadj AEA Teacher Salary Suppl District Cost (Line 4.69 - FY17 Aid & Levy)
-	218,815		4.71	Unadjusted AEA Teacher Salary Supplement District Cost (Line 4.69)
=	0		4.72	AEA Teacher Salary Supplement Budget Adjustment (if negative, enter zero)
+	218,815		4.73	Unadjusted AEA Teacher Salary Supplement District Cost (Line 4.69)
=	218,815		4.74	AEA Teacher Salary Supplement District Cost
	4.31	**	4.75	FY18 Professional Development Supplement District Cost Per Pupil
X	5,836.61	**	4.76	AEA Weighted Enrollment (Line 3.6)
=	25,156		4.77	Unadjusted AEA Professional Development Supplement District Cost
	24,190		4.78	FY17 Unadj AEA Prof Dev Suppl District Cost (Line 4.77 - FY17 Aid & Levy)
-	25,156		4.79	Unadjusted AEA Professional Development Supplement District Cost (Line 4.77)
=	0		4.80	AEA Professional Development Suppl Budget Adjustment (if negative, enter zero)
+	25,156		4.81	Unadjusted AEA Professional Development Supplement District Cost (Line 4.77)
=	25,156		4.82	AEA Professional Development Supplement District Cost

COMBINED DISTRICT COST SUMMARY

	34,334,303		5.1	Regular Program District Cost without Adjustment (Line 4.3)
+	0		5.2	Regular Program Budget Adjustment Adopted (Line 4.8)
+	494,028		5.3	District Cost for Supplementary Weighting (Line 4.11)
+	4,601,723		5.4	Special Education Instruction District Cost (Line 4.14)
+	2,897,700		5.5	Teacher Salary Supplement District Cost (Line 4.22)
+	344,218		5.6	Professional Development Supplement District Cost (Line 4.30)
+	343,240		5.7	Early Intervention Supplement District Cost (Line 4.38)
+	1,663,806		5.8	Teacher Leadership Supplement District Cost (Line 4.46)
+	1,729,212		5.9	AEA Special Ed Support District Cost without Adjustment (Line 4.49)
+	0		5.10	AEA Special Ed Support Adjustment (Line 4.54)
+	298,659		5.11	AEA Media Services District Cost (Line 4.60)
+	333,465		5.12	AEA Ed Services District Cost (Line 4.63)
+	0		5.13	AEA Sharing District Cost (Line 4.66)
+	218,815		5.14	AEA Teacher Salary Supplement District Cost (Line 4.74)
+	25,156		5.15	AEA Professional Development Supplement District Cost (Line 4.82)
-	66,618		5.16	AEA Statewide State Aid Reduction
+	828,149		5.17	FY18 SBRC Modified Supplemental Amount - Dropout
+	0		5.18	Enrollment Audit Adjustment (Line 1.4)
=	48,045,856		5.19	Combined District Cost

UNIFORM LEVY DOLLARS

	1,881,942,714		6.1	2016 Taxable Valuation with Gas & Electric Utilities (Enter on InputsResults tab)
X	5.4		6.2	Uniform Levy Rate
=	10,162,491		6.3	Uniform Levy Dollars

UNIFORM LEVY - UTILITY REPLACEMENT ADJUSTMENT

	30,611		6.4	Uniform Levy Utility Replacement Paid FY17
-	31,129		6.5	Uniform Levy Utility Replacement Budgeted FY17
=	(518)		6.6	Uniform Levy Utility Replacement Adjustment
+	10,162,491		6.7	Uniform Levy Dollars Before Utility Repl and C&I Adjustments (Line 6.3)
=	10,161,973		6.8	Uniform Levy Dollars Adjusted for Utility Replacement

UNIFORM LEVY - C&I STATE REPLACEMENT ADJUSTMENT

	446,290,221	6.9	2016 Commercial & Industrial 100% Valuation
-	395,327,795	6.10	2016 Commercial & Industrial Taxable Valuation (90% Rollback)
=	50,962,426	6.11	2016 Commercial & Industrial Valuation Reduction
X	5.40000	6.12	Uniform Levy Rate (Line 6.2)
=	275,197	6.13	Uniform Levy Commercial & Industrial State Replacement Estimate
	312,867	6.14	Previous Year Uniform Levy C&I State Replacement Paid
-	172,327	6.15	Previous Year Uniform Levy C&I State Replacement Budgeted (Line 6.13 - FY17 Aid)
=	140,540	6.16	Previous Year Uniform Levy C&I State Replacement Paid Minus Budgeted
+	275,197	6.17	Uniform Levy Commercial & Industrial State Replacement Est (Line 6.13)
=	415,737	6.18	Total Uniform Levy C&I State Replacement Adjustment
+	10,161,973	6.19	Uniform Levy Dollars Adjusted for Utility Replacement (Line 6.8)
=	10,577,710	6.20	Uniform Levy Dollars Adjusted for Utility Replacement & C&I Adjustment

STATE FOUNDATION AID

	5,831	7.1	State Regular Program Foundation Cost Per Pupil
X	5,220,856	*** 7.2	District Weighted Enrollment without Special Ed Weightings (Line 3.17)
=	30,442,811	7.3	District Foundation Dollars without Special Ed
	5,831	7.4	State Special Ed Program Foundation Cost Per Pupil
X	689.81	** 7.5	Total Special Ed Weighting in Addition to 1.0 (Line 3.4)
=	4,022,282	7.6	District Special Ed Foundation Dollars
	231	7.7	State AEA Special Ed Support Foundation Cost Per Pupil
X	5,836.61	** 7.8	AEA Weighted Enrollment with AEA Supplementary Weight for Sharing (Line 3.8)
=	1,348,257	7.9	AEA Foundation Dollars for Special Ed and Sharing
+	218,815	7.10	AEA Teacher Salary Supplement District Cost (Line 4.74)
+	25,156	7.11	AEA Professional Development Supplement District Cost (Line 4.82)
=	1,592,228	7.12	Total AEA Foundation Dollars
+	30,442,811	7.13	District Foundation Dollars without Special Ed (Line 7.3)
+	4,022,282	7.14	District Special Ed Foundation Dollars (Line 7.6)
+	0	7.15	Enrollment Audit Adjustment - State Aid Portion (Line 1.7)
+	2,897,700	7.16	Teacher Salary Supplement District Cost (Line 4.22)
+	344,218	7.17	Professional Development Supplement District Cost (Line 4.30)
+	343,240	7.18	Early Intervention Supplement District Cost (Line 4.38)
+	1,663,806	7.19	Teacher Leadership Supplement District Cost (Line 4.46)
=	41,306,285	7.20	Total Foundation Dollars
-	10,577,710	7.21	Uniform Levy Dollars Adj for Utility Replacement & C&I Adjustment (Line 6.20)
=	30,728,575	7.22	Unadjusted State Foundation Aid
	5,910.666	*** 7.23	District Weighted Enrollment (Line 3.15)
X	300	7.24	\$300 Minimum Aid Per Pupil
=	1,773,200	7.25	Minimum Aid
-	30,728,575	7.26	Unadjusted State Foundation Aid (Line 7.22)
=	0	7.27	Minimum Aid Adjustment (If Negative, Enter Zero)

PRESCHOOL FOUNDATION AID

	71.5	* 7.28	Preschool Budget Enrollment (Actual Enrollment X 50%)
X	6,664	7.29	FY18 Regular Program State Cost Per Pupil
=	476,476	7.30	Preschool Foundation Aid
	0.0	7.31	Audited Change in October 2015 Preschool Budget Enrollment
X	6,591	7.32	FY17 Regular Program State Cost Per Pupil
=	0	7.33	Preschool Enrollment Audit Adjustment
+	476,476	7.34	Preschool Foundation Aid (Line 7.30)
=	476,476	7.35	Total Preschool Foundation Aid

ADDITIONAL DOLLAR LEVY

	48,045,856	8.1	Combined District Cost (Line 5.19)
-	41,306,285	8.2	Total Foundation Dollars (Line 7.20)
-	0	8.3	Minimum Aid Adjustment (Line 7.27)
=	6,739,571	8.4	Additional Dollar Levy

PROPERTY TAX ADJUSTMENT AID

	1,881,942,714	8.5	2016 Taxable Valuation with Gas & Electric Utilities (Line 6.1)
-	1,705,405,959	8.6	2015 Taxable Valuation with Gas & Electric Utilities (Line 6.1 - FY17 Aid & Levy)
=	176,536,755	8.7	Dollar Increase in Taxable Valuation (If negative, enter zero)
/	1,705,405,959	8.8	2015 Taxable Valuation with Gas & Electric Utilities (Line 8.6)
=	0.1035	8.9	Increase in Taxable Valuation (to 4 Decimals)
X	43,366	8.10	FY17 Property Tax Adjustment Aid (Line 8.14 - FY17 Aid & Levy)
=	4,488	8.11	Reduction in Property Tax Adjustment Aid
	43,366	8.12	FY17 Property Tax Adjustment Aid (Line 8.10)
-	4,488	8.13	Reduction in Property Tax Adjustment Aid (Line 8.11)
=	38,878	8.14	FY18 Property Tax Adjustment Aid

PROPERTY TAX REPLACEMENT PAYMENT (PTRP)

	833		8.15	FY18 Property Tax Portion of State Cost Per Pupil
-	750		8.16	Base Property Tax Portion of State Cost Per Pupil
=	83		8.17	Property Tax Replacement Amount Per Pupil
X	5,910.666	***	8.18	District Weighted Enrollment (Line 3.15)
=	490,585		8.19	Property Tax Replacement Payment (PTRP)

ADJUSTED ADDITIONAL PROPERTY TAX LEVY AID

	5,910.666	***	8.20	District Weighted Enrollment (Line 3.15)
X	6,664		8.21	FY18 Regular Program State Cost Per Pupil
X	12.50%	**	8.22	Property Tax Portion of State Cost Per Pupil
=	4,923,585		8.23	Adjusted Additional Property Tax Dollar Levy
-	490,585		8.24	Property Tax Replacement Payment (PTRP) (Line 8.19)
=	4,433,000		8.25	Adjusted Additional Property Tax Dollar Levy less PTRP
/	1,881,942,714		8.26	2016 Taxable Valuation with Gas & Electric Utilities (Line 6.1)
=	2.35554		8.27	Adjusted Additional Property Tax Levy Rate
-	3.10000		8.28	Statewide Maximum Adjusted Additional Property Tax Levy Rate
=	0.00000		8.29	Adjusted Additional Property Tax Levy Rate Reduction (if negative, enter zero)
X	1,881,942,714		8.30	2016 Taxable Valuation with Gas & Electric Utilities (Line 6.1)
=	0		8.31	FY18 Adjusted Additional Property Tax Levy Aid

PROPERTY TAX EQUITY AND RELIEF (PTER) FUNDING

	6,664		8.32	FY18 Regular Program State Cost Per Pupil
X	0.00%	**	8.33	Increase in State Foundation Cost Per Pupil Percentage
=	0		8.34	Increase in Foundation Cost Per Pupil
X	5,910.666	***	8.35	District Weighted Enrollment (Line 3.15)
=	0		8.36	Additional District Foundation Dollars from Property Tax Equity and Relief Fund

ADDITIONAL LEVY BEFORE UTILITY REPLACEMENT ADJUSTMENT

	6,739,571		8.37	Additional Dollar Levy (Line 8.4)
-	38,878		8.38	Property Tax Adjustment Aid (Line 8.14)
-	0		8.39	FY16 District Special Ed Positive Balance, Property & Utility Repl Tax Portion
-	0		8.40	FY16 AEA Special Ed Reduction, Property & Utility Replacement Tax Portion
+	66,618		8.41	AEA Statewide State Aid Reduction (Line 5.16)
-	490,585		8.42	Property Tax Replacement Payment (PTRP) (Line 8.19)
-	0		8.43	Adjusted Additional Property Tax Levy Aid (Line 8.31)
-	0		8.44	Additional District Foundation Dollars from PTER Fund (Line 8.36)
=	6,276,726		8.45	Additional Levy before Utility Replacement Adjustment

FINAL STATE FOUNDATION AID

	30,728,575		9.1	Unadjusted State Foundation Aid (Line 7.22)
+	0		9.2	Minimum Aid Adjustment (Line 7.27)
+	38,878		9.3	Property Tax Adjustment Aid (Line 8.14)
+	0		9.4	FY16 District Special Ed Positive Balance, Property & Util Repl Portion (Line 8.39)
+	0		9.5	FY16 Special Ed Reduction, Property & Utility Repl Tax Portion (Line 8.40)
-	66,618		9.6	AEA Statewide State Aid Reduction (Line 5.16)
+	490,585		9.7	Property Tax Replacement Payment (PTRP) (Line 8.19)
+	0		9.8	Adjusted Additional Property Tax Levy Aid (Line 8.31)
+	0		9.9	Additional District Foundation Dollars from PTER Fund (Line 8.36)
+	0		9.10	Adjustment for Property Tax Repayment due to Property Assessment Appeal
+	476,476		9.11	Total Preschool Foundation Aid (Line 7.35)
=	31,667,896		9.12	State Foundation Aid

INSTRUCTIONAL SUPPORT PROGRAM

	34,334,303	10.1	FY18 Regular Program District Cost without Adjustment (Line 4.3)
+	0	10.2	Regular Program Budget Adjustment Adopted (Line 4.8)
=	34,334,303	10.3	Total Regular Program District Cost
X	.1000	10.4	Maximum Portion (Can't exceed .1000)
=	3,433,430	10.5	Unadjusted Instructional Support Program Dollars
	1,881,942,714	10.6	2016 Taxable Valuation with Gas & Electric Utilities (Line 6.1)
/	5,146.8*	10.7	Budget Enrollment (Line 1.1)
=	365,653	10.8	District Taxable Valuation Per Pupil
	330,000	10.9	State Taxable Valuation Per Pupil
/	365,653	10.10	District Taxable Valuation Per Pupil (Line 10.8)
X	.25**	10.11	.25
=	.2256	10.12	State Aid Portion of Program Dollars (Round to 4 Decimals)
X	3,433,430	10.13	Unadjusted Instructional Support Program Dollars (Line 10.5)
=	774,582	10.14	Unadjusted Instructional Support State Aid
	.00**	10.15	Instructional Support Income Surtax Rate
X	49,263,162	10.16	District Income Tax Paid in 2015
=	0	10.17	Instructional Support Income Surtax Dollars
	3,433,430	10.18	Unadjusted Instructional Support Program Dollars (Line 10.5)
-	774,582	10.19	Unadjusted Instructional Support State Aid (Line 10.14)
-	0	10.20	Instructional Support Income Surtax Dollars (Line 10.17)
=	2,658,848	10.21	Instructional Support Property & Utility Replacement Tax Dollars
	774,582	10.22	Unadjusted Instructional Support State Aid (Line 10.14)
X	0.170000	10.23	Prorata Reduction to State Appropriation Amount
=	131,679	10.24	Adjusted Instructional Support State Aid
+	0	10.25	Instructional Support Income Surtax Dollars (Line 10.17)
+	2,658,848	10.26	Instructional Support Property & Utility Replacement Tax Dollars (Line 10.21)
=	2,790,527	10.27	Adjusted Instructional Support Program Dollars

EDUCATIONAL IMPROVEMENT PROGRAM

	34,334,303	11.1	FY18 Total Regular Program District Cost (Line 10.3)
X	.0000	11.2	Voted Maximum Portion
=	0	11.3	Educational Improvement Program Total Dollars
	.00**	11.4	Ed Improvement Income Surtax Rate
X	49,263,162	11.5	District Income Tax Paid in 2014 (Line 10.16)
=	0	11.6	Ed Improvement Income Surtax Dollars
	0	11.7	Educational Improvement Program Total Dollars (Line 11.3)
-	0	11.8	Ed Improvement Income Surtax Dollars (Line 11.6)
=	0	11.9	Ed Improvement Property & Utility Replacement Tax Dollars

SECTION 12 IS INTENTIONALLY BLANK

ADDITIONAL LEVY - UTILITY REPLACEMENT ADJUSTMENT

	19,668	13.1	Additional Levy Utility Replacement Paid FY17
-	20,001	13.2	Additional Levy Utility Replacement Budgeted FY17
=	(333)	13.3	Additional Levy Utility Replacement Adjustment
	6,276,726	13.4	Additional Levy before Utility Replacement Adjustment (Line 8.45)
-	(333)	13.5	Additional Levy Utility Replacement Adjustment (Line 13.3)
=	6,277,059	13.6	Additional Levy Adjusted for Utility Replacement
	(518)	13.7	Uniform Levy Utility Replacement Adjustment (Line 6.6)
+	(333)	13.8	Additional Levy Utility Replacement Adjustment (Line 13.3)
=	(851)	13.9	Total Utility Replacement Adjustment

ADDITIONAL LEVY - C&I STATE REPLACEMENT ADJUSTMENT

	6,277,059	13.10	Additional Levy Adjusted for Utility Replacement (Line 13.6)
/	1,881,942,714	13.11	2016 Taxable Valuation with Gas & Electric Utilities (Line 6.1)
=	3,33541	13.12	Additional Tax Rate Adjusted for Utility Replacement
X	50,962,426	13.13	2016 Commercial & Industrial Valuation Reduction (Line 6.11)
=	169,981	13.14	Additional Levy Commercial & Industrial State Replacement Estimate
	201,027	13.15	Previous Year Additional Levy C&I State Replacement Paid
-	113,259	13.16	Previous Year Additional Levy C&I State Replacement Budgeted (Line 13.14 - FY17)
=	87,768	13.17	Previous Year Additional Levy C&I State Replacement Paid Minus Budgeted
+	169,981	13.18	Additional Levy Commercial & Industrial State Replacement Est (Line 13.14)
=	257,749	13.19	Total Additional Levy C&I State Replacement Adjustment
	6,277,059	13.20	Additional Levy Adjusted for Utility Replacement (Line 13.6)
-	257,749	13.21	Total Additional Levy C&I State Replacement Adjustment (Line 13.19)
=	6,019,310	13.22	Additional Levy Adjusted for Utility Replacement & C&I State Replacement
	415,737	13.23	Total Uniform Levy C&I State Replacement Adjustment (Line 6.18)
+	257,749	13.24	Total Additional Levy C&I State Replacement Adjustment (Line 13.19)
=	673,486	13.25	Total C&I State Replacement Adjustment

SECTION 14 IS INTENTIONALLY BLANK

SUMMARY OF GENERAL FUND LEVIES

	10,162,491		15.1	Uniform Levy Dollars before Utility Repl and C&I State Repl Adj (Line 6.3)
+	6,019,310		15.2	Additional Levy Dollars Adjusted for Utility Repl & C&I State Repl (Line 13.22)
=	16,181,801		15.3	Total Levy to Fund Combined District Cost
+	2,658,848		15.4	Instructional Support Levy (Line 10.21)
+	0		15.5	Ed Improvement Levy (Line 11.9)
			15.6	This Line is Intentionally Blank
			15.7	This Line is Intentionally Blank
=	18,840,649		15.8	Levy to Fund Budget Authority
+	1,544,966		15.9	Cash Reserve Levy - SBRC
+	598,702		15.10	Cash Reserve Levy - Other
-	0		15.11	Use of Fund Balance to Reduce Levy
=	20,984,317		15.12	Total General Fund Levy
-	2,658,848		15.13	Instructional Support Levy (Line 10.21)
=	18,325,469		15.14	Subtotal General Fund Levy without Instructional Support
/	1,881,942,714		15.15	2016 Taxable Valuation with Gas & Electric Utilities (Line 6.1)
=	9.73753		15.16	Subtotal General Fund Levy Rate
	2,658,848		15.17	Instructional Support Levy (Line 10.21)
/	2,036,953,356		15.18	2016 Taxable and TIF Valuations with Gas & Electric
=	1.30531		15.19	Instructional Support Levy Rate
+	9.73753		15.20	Subtotal General Fund Levy Rate (Line 15.16)
=	11.04284		15.21	Total General Fund Levy Rate

STATE PAYMENTS TO AEA AND DISTRICT

	1,729,212		16.1	AEA Special Ed Support District Cost without Adjustment (Line 4.49)
+	0		16.2	AEA Special Ed Support Adjustment (Line 4.54)
+	298,659		16.3	AEA Media Services District Cost (Line 4.60)
+	333,465		16.4	AEA Ed Services District Cost (Line 4.63)
+	0		16.5	AEA Sharing District Cost (Line 4.66)
+	218,815		16.6	AEA Teacher Salary Supplement District Cost (Line 4.74)
+	25,156		16.7	AEA Professional Development Supplement District Cost (Line 4.82)
-	66,618		16.8	AEA Statewide State Aid Reduction (Line 5.16)
=	2,538,689		16.9	State Payments to AEA
	31,667,896		16.10	State Foundation Aid (Line 9.12)
-	2,538,689		16.11	State Payments to AEA (Line 16.9)
=	29,129,207		16.12	State Payments to District

SUMMARY OF GENERAL FUND BUDGET AUTHORITY

+	48,045,856		17.1	Combined District Cost (Line 5.19)
+	8,931,857		17.2	Estimated FY17 Unspent Budget Authority
+	0		17.3	Allowance for Construction Project by SBRC
+	2,790,527		17.4	Adjusted Instructional Support Program Dollars (Line 10.27)
+	0		17.5	Ed Improvement Program (Line 11.3)
+	476,476		17.6	Total Preschool Foundation Aid (Line 7.35)
			17.7	This Line is Intentionally Blank
+	6,968,858		17.8	Estimated FY18 Other Miscellaneous Income
=	67,213,574		17.9	Estimated Total Maximum General Fund Budget Authority

SUMMARY OF FINANCING FOR GENERAL FUND MAXIMUM BUDGET

	8,931,857		18.1	Estimated FY17 Unspent Budget Authority (Line 17.2)
+	0		18.2	Allowance for Construction Project by SBRC (Line 17.3)
+	18,840,649		18.3	Levy to Fund Budget Authority (Line 15.8)
+	31,667,896		18.4	State Foundation Aid (Line 9.12)
+	131,679		18.5	Adjusted Instructional Support State Aid (Line 10.24)
+	0		18.6	Instructional Support Income Surtax Dollars (Line 10.25)
+	0		18.7	Ed Improvement Income Surtax Dollars (Line 11.6)
+	673,486		18.8	Total C&I State Replacement Adjustment (Line 13.25)
+	(851)		18.9	Total Utility Replacement Adjustment (Line 13.9)
+	6,968,858		18.10	Estimated FY18 Other Miscellaneous Income (Line 17.8)
=	67,213,574		18.11	Estimated Financing for Total General Fund Maximum Budget

VOTED PHYSICAL PLANT & EQUIPMENT (VPPEL)

	2,036,953,356		19.1	2016 Taxable and TIF Valuations with Gas & Electric (Line 15.18)
X	1.34000		19.2	Voted PPEL Rate Limit
=	2,729,517		19.3	Maximum Voted PPEL Dollars (Enter loan agreements on Line 1, Form 703)
	.00	**	19.4	Voted PPEL Income Surtax Rate
X	49,263,162		19.5	District Income Tax Paid in 2015 (Line 10.16)
=	0		19.6	Voted PPEL Income Surtax Dollars
	2,729,517		19.7	Maximum Voted PPEL Dollars (Line 19.3)
-	0		19.8	Voted PPEL Income Surtax Dollars (Line 19.6)

=	2,729,517	19.9	Voted PPEL Levy
ALL INCOME SURTAX RATES & GENERAL FUND SURTAX DOLLARS			
	.00	**	20.1 Instructional Support Income Surtax Rate (Line 10.15)
+	.00	**	20.2 Ed Improvement Income Surtax Rate (Line 11.4)
			20.3 This Line is Intentionally Blank
			20.4 This Line is Intentionally Blank
+	.00	**	20.5 Voted PPEL Income Surtax Rate (Line 19.4)
=	.00	**	20.6 Total Income Surtax Rate (cannot exceed .20)
	0		20.7 Instructional Support Income Surtax Dollars (Line 10.25)
+	0		20.8 Ed Improvement Income Surtax Dollars (Line 11.6)
			20.9 This Line is Intentionally Blank
			20.10 This Line is Intentionally Blank
=	0		20.11 Total General Fund Income Surtax Dollars
OTHER PROPERTY & UTILITY REPLACEMENT TAXES			
	700,000		21.1 Management
	0		21.2 Amana Library
	672,195		21.3 Regular Physical Plant & Equipment
	0		21.4 Reorganization Equalization Levy
	0		21.5 Emergency Levy (for Disaster Recovery)
	0		21.6 Public Education and Recreation
	2,419,725		21.7 Debt Service (Complete Form 703)

FY 2018 Commercial & Industrial State Replacement Estimate

CEDAR FALLS

Beginning in FY 2015, Commercial and Industrial property valuations are reduced through a rollback. The rollback is 95% in FY 2015 and 90% in subsequent years. The state is reimbursing local governments, including school districts, for the lost property taxes. This worksheet can be used to estimate those C&I State Replacement payments for budgeting purposes.

Beginning in FY 2018, Commercial and Industrial replacement payments paid by the State of Iowa to local governments becomes limited by the total amount of payments made in FY 2017. The limitation may cause all payments to local governments to be pro-rated. The amount of proration necessary for the budget year will not be known until August, but the dropdown below will allow the estimated commercial & industrial replacement payments to be reduced by a selected proration percentage. The estimated FY 2017 payment amount is included in case you would like to prorate the FY 2018

97%

1. Commercial & Industrial Non-TIF 100% Valuation (from InputsResults tab)	446,290,221
2. Commercial & Industrial TIF 100% Valuation (from InputsResults tab)	150,071,961
3. Commercial & Industrial Non-TIF Taxable Valuation (from InputsResults tab)	395,327,795
4. Commercial & Industrial TIF Taxable Valuation (from InputsResults tab)	141,398,178
5. Estimated Non-TIF Valuation Reduction (row 1 minus row 3)	50,962,426
6. Estimated TIF Valuation Reduction (row 2 minus row 4)	8,673,783
7. Estimated Debt Service, PPEL, ISL Valuation Reduction (row 5 plus row 6)	59,636,209

	Levy Rate from TaxCert page	Estimated C&I Replacement
Subtotal General Fund Levy	9.73753	481,361
+Instructional Support Levy	1.30531	75,508
=Total General Fund Levy	11.04284	556,869
Management	.37196	18,387
Amana Library	.00000	0
Voted Physical Plant & Equipment	1.34000	77,515
Regular Physical Plant & Equipment	.33000	19,090
Reorganization Equalization Levy	.00000	0
Emergency Levy (for Disaster Recovery)	.00000	0
Public Education/Recreation (Playground)	.00000	0
Debt Service	1.18791	68,717
GRAND TOTAL State Replacement Estimate	14.27271	740,578

Estimated FY17 C&I Payment	739,855
Difference FY18 vs. FY17 C&I Estimated Payment	723

NOTICE OF PUBLIC HEARING
 PROPOSED CEDAR FALLS SCHOOL BUDGET SUMMARY
 FISCAL YEAR 2017-2018

Department of Management - Form S-PB-8

		Budget 2018	Re-est. 2017	Actual 2016	Avg %10-18
Taxes Levied on Property	1	27,383,470	22,615,483	20,844,483	14.6%
Utility Replacement Excise Tax	2	122,284	73,604	75,869	27.0%
Income Surtaxes	3	0	0	0	
Tuition\Transportation Received	4	2,889,136	2,821,773	2,829,940	
Earnings on Investments	5	150,378	98,721	103,255	
Nutrition Program Sales	6	1,689,401	1,615,365	1,579,382	
Student Activities and Sales	7	1,347,613	1,320,000	1,294,366	
Other Revenues from Local Sources	8	412,258	447,577	524,913	
Revenue from Intermediary Sources	9	0	0	0	
State Foundation Aid	10	31,667,896	29,367,223	27,556,719	
Instructional Support State Aid	11	131,679	0	0	
Other State Sources	12	4,985,633	6,501,074	4,902,533	
Commercial & Industrial State Replacement	13	740,578	692,613	678,159	
Title I Grants	14	472,775	466,485	456,026	
IDEA and Other Federal Sources	15	2,282,367	2,350,265	2,578,091	
Total Revenues	16	74,275,468	68,370,183	63,423,736	
General Long-Term Debt Proceeds	17	0	32,906,121	0	
Transfers In	18	2,407,210	20,741,804	4,211,120	
Proceeds of Fixed Asset Dispositions	19	17,500	17,500	21,434	
Total Revenues & Other Sources	20	76,700,178	122,035,608	67,656,290	
Beginning Fund Balance	21	41,648,393	20,639,470	20,551,318	
Total Resources	22	118,348,571	142,675,078	88,207,608	
*Instruction	23	42,751,853	41,444,549	37,660,510	6.6%
Student Support Services	24	1,880,302	1,825,536	1,578,255	
Instructional Staff Support Services	25	2,028,111	1,969,040	1,814,357	
General Administration	26	1,152,450	1,118,802	1,064,031	
School/Building Administration	27	3,671,901	3,572,361	3,423,379	
Business & Central Administration	28	2,187,479	1,623,443	1,676,521	
Plant Operation and Maintenance	29	5,019,748	4,940,447	4,571,206	
Student Transportation	30	1,790,326	1,955,683	1,912,069	
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*Total Support Services (lines 24-31)	31A	17,730,317	17,005,312	16,039,818	5.1%
*Noninstructional Programs	32	2,724,696	2,501,776	2,283,395	9.2%
Facilities Acquisition and Construction	33	28,095,739	11,984,837	1,987,715	
Debt Service	34	7,234,460	20,647,028	2,780,441	
AEA Support - Direct to AEA	35	2,538,689	2,280,604	2,192,843	
*Total Other Expenditures (lines 33-35)	35A	37,868,888	34,912,469	6,960,999	133.2%
Total Expenditures	36	101,075,754	95,864,106	62,944,722	
Transfers Out	37	0	5,162,579	4,623,416	
Total Expenditures & Other Uses	38	101,075,754	101,026,685	67,568,138	
Ending Fund Balance	39	17,272,817	41,648,393	20,639,470	
Total Requirements	40	118,348,571	142,675,078	88,207,608	

Proposed Tax Rate (per \$1,000 taxable valuation)

14.27271

Location of Public Hearing:

Date of Hearing:

Time of Hearing:

**City of Cedar Falls City Hall
 220 Clay St., Cedar Falls, Iowa**

04/10/17

7:00 PM

xx/xx/xx

The Board of Directors will conduct a public hearing on the proposed 2017/18 school budget at the above-noted location and time. At the hearing, any resident or taxpayer may present objections to, or arguments in favor of, any part of the proposed budget. This notice represents a summary of the supporting detail of revenues and expenditures on file with the district secretary. A copy of the details will be furnished upon request.

**ADOPTION OF BUDGET AND TAXES
JULY 1, 2017-JUNE 30, 2018**

Department of Management - Form S-TX

CEDAR FALLS

District Number 1044

Total Special Program Funding

Instructional Support (A&L line 10.5)	097	3,433,430
Educational Improvement (A&L line 11.3)	099	0
Voted Physical Plant & Equipment (A&L line 19.3)	105	2,729,517

Special Program Income Surtax Rates

Instructional Support (A&L line 10.15)	096	0
Educational Improvement (A&L line 11.4)	098	0
Voted Physical Plant & Equipment (A&L line 19.4)	104	0

Utility Replacement and Property Taxes Adopted

		Utility Replacement AND Property Tax Dollars	Levy Rate	Property Taxes Levied	Estimated Utility Replacement Dollars
Levy to Fund Combined District Cost (A&L line 15.3)	1	16,181,801			
+Educational Improvement Levy (A&L line 15.5)	2	0			
+Cash Reserve Levy - SBRC (A&L line 15.9)	3	1,544,966			
+Cash Reserve Levy - Other (A&L line 15.10)	4	598,702			
-Use of Fund Balance to Reduce Levy (A&L line 15.11)	5	0			
=Subtotal General Fund Levy (A&L line 15.14)	6	18,325,469	9.73753	18,242,037	83,432
+Instructional Support Levy (A&L line 15.13)	7	2,658,848	1.30531	2,647,671	11,177
=Total General Fund Levy (A&L line 15.12)	8	20,984,317	11.04284	20,889,708	94,609
Management	10	700,000	.37196	696,820	3,180
Amana Library	11	0	.00000	0	0
Voted Physical Plant & Equipment (Loan Agreement)	12	0			
+Voted Physical Plant & Equipment (Capital Project)	13	2,729,517			
=Subtotal Voted Physical Plant & Equipment	14	2,729,517	1.34000	2,718,036	11,481
+Regular Physical Plant & Equipment	15	672,195	.33000	669,367	2,828
=Total Physical Plant & Equipment	16	3,401,712			
Reorganization Equalization Levy	18	0	.00000	0	0
Emergency Levy (for Disaster Recovery)	19	0	.00000	0	0
Public Education/Recreation (Playground)	20	0	.00000	0	0
Debt Service	21	2,419,725	1.18791	2,409,539	10,186
GRAND TOTAL	22	27,505,754	14.27271	27,383,470	122,284

1-1-16 Taxable Valuation	WITH Gas & Electric Utilities	1,881,942,714	WITHOUT Gas&Elec	1,873,374,105
1-1-16 Tax Increment Valuation	WITH Gas & Electric Utilities	155,010,642	WITHOUT Gas&Elec	155,010,642
1-1-16 Debt Service, PPEL, ISL Valuation	WITH Gas & Electric Utilities	2,036,953,356	WITHOUT Gas&Elec	2,028,384,747

I certify this budget is in compliance with the following statements:

- The prescribed Notice of Public Hearing and Proposed Budget Summary (Form S-PB) was lawfully published, with said publication being evidenced by verified and filed proof of publication.
- The budget hearing notice was published not less than 10 days, nor more than 20 days, prior to the budget hearing.
- Adopted property taxes do not exceed published amounts.
- Adopted expenditures do not exceed published amounts for any of the four individual expenditure categories, or in total.
- Adopted property taxes meet the debt service and loan agreement needs identified on Form 703. Debt service levy for GO bond payments only.
- This budget was certified on or before April 17, 2017.

District Secretary

County Auditor

FY 2018 BUDGET YEAR WORKSHEET - Page 1

	General Revenue					Special Revenue					This Column is Blank
	General (10)	Activity (21)	Management (22)	PERL (24)	Entpr(23)Equal(25) Lib(29)SpecRev(27)	Emg Levy (26)/ Disaster R.(28)					
Resources:											
Taxes Levied on Property	20,889,708		696,820	0	0	0					1
Utility Replacement Excise Tax	94,609		3,180	0	0	0					2
Income Surtaxes	0										3
Tuition/Transportation Received	2,889,136	0									4
Earnings on Investments	40,400	0	2,040	0	0	0					5
Nutrition Program Sales											6
Student Activities and Sales	213,150	1,134,463									7
Other Revenues from Local Sources	330,240	0	40,800	0	6,060	0					8
Revenue from Intermediary Sources	0	0	0	0	0	0					9
State Foundation Aid	31,667,896										10
Instructional Support State Aid	131,679										11
Other State Sources	235,714		250	0	0	0					12
Commercial & Industrial State Replacement	556,869		18,387	0	0	0					13
Title I Grants	472,775										14
IDEA and Other Federal Sources	1,442,682		0	0	0	0					15
Total Revenues	58,964,858	1,134,463	761,477	0	6,060	0					16
General Long-Term Debt Proceeds	0										17
Transfers In/Special Items/Upward Adj	0	0	0	0	0	0					18
Proceeds of Fixed Asset Dispositions	17,500	0									19
Total Revenues & Other Sources	58,982,358	1,134,463	761,477	0	6,060	0					20
Beginning Fund Balance	4,929,358	671,794	870,122	0	15,561	0					21
Total Resources	63,911,716	1,806,257	1,631,599	0	21,621	0					22
Requirements:											
Instruction	40,483,758	1,123,031	138,804	0	6,060	0					23
Student Support Services	1,880,302	0	0	0	0	0					24
Instructional Staff Support Services	2,028,111	0	0	0	0	0					25
General Administration	1,143,705	0	8,745	0	0	0					26
School/Building Administration	3,650,890	0	0	0	0	0					27
Business & Central Administration	1,322,112	0	1,435	0	0	0					28
Plant Operation and Maintenance	4,392,420	0	414,145	0	0	0					29
Student Transportation	1,504,661	0	85,665	0	0	0					30
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Noninstructional Programs	0		42,937	0	0	0					32
Facilities Acquisition and Construction			0	0	0	0					33
Debt Service (Principal, interest, fiscal charges)											34
AEA Support - Direct to AEA	2,538,689										35
Total Expenditures	58,944,648	1,123,031	691,731	0	6,060	0					36
Transfers Out/Special Items/Down Adj	0	0	0	0	0	0					37
Total Expenditures & Other Uses	58,944,648	1,123,031	691,731	0	6,060	0					38
Ending Fund Balance	4,967,068	683,226	939,868	0	15,561	0					39
Total Requirements	63,911,716	1,806,257	1,631,599	0	21,621	0					40

FY 2018 BUDGET YEAR WORKSHEET - Page 2

Department of Management - Form S-W2
CEDAR FALLS
Resources:

Dist Number: 1044

	Capital Projects (30-39)			Debt Service (40)	Proprietary		Re-estimated FY17	Actual FY16
	Sales Tax (33)	PPPEL (36)	Other Cap Proj		Nutrition (61)	Other Entp (62-69)		
1 Taxes Levied on Property				2,409,539			22,615,483	20,844,483
2 Utility Replacement Excise Tax		3,387,403		10,186			73,604	75,869
3 Income Surtaxes		14,309	0				0	0
4 Tuition/Transportation Received							2,821,773	2,829,940
5 Earnings on Investments	36,700	12,688	52,290	4,200	2,060		98,721	103,255
6 Nutrition Program Sales					1,689,401		1,615,365	1,579,382
7 Student Activities and Sales							1,320,000	1,294,366
8 Other Revenues from Local Sources	0	1,784	0	0	16,970	16,404	447,577	524,913
9 Revenue from Intermediary Sources	0	0	0	0	0	0	0	0
10 State Foundation Aid							29,367,223	27,556,719
11 Instructional Support State Aid							0	0
12 Other State Sources	4,730,674	1,335	0	0	17,660	0	6,501,074	4,902,533
13 Commercial & Industrial State Replacement		96,605		68,717			692,613	678,159
14 Title I Grants							466,485	456,026
15 IDEA and Other Federal Sources	0	0	0	0	839,685	0	2,350,265	2,578,091
16 Total Revenues	4,767,374	3,514,124	52,290	2,492,642	2,565,776	16,404	68,370,183	63,423,736
17 General Long-Term Debt Proceeds	0	0	0	0			32,906,121	0
18 Transfers In/Special Items/Upward Adj	0	0	0	2,407,210	0	0	20,741,804	4,211,120
19 Proceeds of Fixed Asset Dispositions	0	0	0				17,500	21,434
20 Total Revenues & Other Sources	4,767,374	3,514,124	52,290	4,899,852	2,565,776	16,404	122,035,608	67,656,290
21 Beginning Fund Balance	6,815,690	1,903,828	26,088,564	98,976	252,932	1,568	20,639,470	20,551,318
22 Total Resources	11,583,064	5,417,952	26,140,854	4,998,828	2,818,708	17,972	142,675,078	88,207,608
Requirements:								
23 Instruction	0	990,000	0		10,200	0	41,444,549	37,660,510
24 Student Support Services	0	0	0		0	0	1,825,536	1,578,255
25 Instructional Staff Support Services	0	0	0		0	0	1,969,040	1,814,357
26 General Administration	0	0	0		0	0	1,118,802	1,064,031
27 School/Building Administration	0	0	0		21,011	0	3,572,361	3,423,379
28 Business & Central Administration	0	790,000	0	0	73,932	0	1,623,443	1,676,521
29 Plant Operation and Maintenance	0	195,000	0		18,183	0	4,940,447	4,571,206
30 Student Transportation	0	200,000	0		0	0	1,955,683	1,912,069
31 This row is intentionally left blank							0	0
32 Noninstructional Programs	0	150,000	0		2,515,355	16,404	2,501,776	2,283,395
33 Facilities Acquisition and Construction	410,000	2,499,900	25,185,839			0	11,984,837	1,987,715
34 Debt Service (Principal, interest, fiscal charges)	2,407,210	0	0	4,827,250			20,647,028	2,780,441
35 AEA Support - Direct to AEA							2,280,604	2,192,843
36 Total Expenditures	2,817,210	4,824,900	25,185,839	4,827,250	2,638,681	16,404	95,864,106	62,944,722
37 Transfers Out/Special Items/Down Adj	0	0	0	0	0	0	5,162,579	4,623,416
38 Total Expenditures & Other Uses	2,817,210	4,824,900	25,185,839	4,827,250	2,638,681	16,404	101,026,685	67,568,138
39 Ending Fund Balance	8,765,854	593,052	955,015	171,578	180,027	1,568	41,648,393	20,639,470
40 Total Requirements	11,583,064	5,417,952	26,140,854	4,998,828	2,818,708	17,972	142,675,078	88,207,608

CEDAR FALLS
FY 2017 RE-ESTIMATED WORKSHEET - Page 1

	Special Revenue						This Column is Blank
	General (10)	Activity (21)	Management (22)	PERL (24)	Entrp(23)Equal(25) Lib(29)SpecRev(27)	Emg Levy (26) / Disaster R.(28)	
Resources:							
Taxes Levied on Property	18,830,372		498,318	0	0	0	1
Utility Replacement Excise Tax	62,295		1,682	0	0	0	2
Income Surtaxes	0						3
Tuition/Transportation Received	2,821,773	0					4
Earnings on Investments	41,000	0	3,100	0	0	0	5
Nutrition Program Sales							6
Student Activities and Sales	210,000	1,110,000					7
Other Revenues from Local Sources	340,361	0	66,260	0	6,000	0	8
Revenue from Intermediary Sources	0	0	0	0	0	0	9
State Foundation Aid	29,367,223						10
Instructional Support State Aid	0						11
Other State Sources	1,830,971		245	0	0	0	12
Commercial & Industrial State Replacement	576,577		17,112	0	0	0	13
Title I Grants	466,485						14
IDEA and Other Federal Sources	1,531,690		0	0	0	0	15
Total Revenues	56,078,747	1,110,000	586,717	0	6,000	0	16
General Long-Term Debt Proceeds	0	0	0	0	0	0	17
Transfers In/Special Items/Upward Adj	0	0	0	0	0	0	18
Proceeds of Fixed Asset Dispositions	17,500	0					19
Total Revenues & Other Sources	56,096,247	1,110,000	586,717	0	6,000	0	20
Beginning Fund Balance	5,483,507	611,794	938,300	0	15,561	0	21
Total Resources	61,579,754	1,721,794	1,525,017	0	21,561	0	22
Requirements:							
Instruction	38,916,270	1,050,000	128,042	0	6,000	0	23
Student Support Services	1,825,536	0	0	0	0	0	24
Instructional Staff Support Services	1,969,040	0	0	0	0	0	25
General Administration	1,110,393	0	8,409	0	0	0	26
School/Building Administration	3,539,628	0	0	0	0	0	27
Business & Central Administration	1,283,604	0	1,380	0	0	0	28
Plant Operation and Maintenance	4,264,485	0	398,216	0	0	0	29
Student Transportation	1,460,836	0	82,370	0	0	0	30
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Noninstructional Programs	0	0	36,478	0	0	0	32
Facilities Acquisition and Construction			0	0			33
Debt Service (Principal, interest, fiscal charges)							34
AEA Support - Direct to AEA	2,280,604						35
Total Expenditures	56,650,396	1,050,000	654,895	0	6,000	0	36
Transfers Out/Special Items/Down Adj	0	0	0	0	0	0	37
Total Expenditures & Other Uses	56,650,396	1,050,000	654,895	0	6,000	0	38
Ending Fund Balance	4,929,358	671,794	870,122	0	15,561	0	39
Total Requirements	61,579,754	1,721,794	1,525,017	0	21,561	0	40

CEDAR FALLS

FY 2017 RE-ESTIMATED WORKSHEET - Page :

	Capital Projects (30-39)			Debt Service (40)	Proprietary		Total
	Sales Tax (33)	PPEL (36)	Other Cap Proj		Nutrition (61)	Oth Entp (62-69)	
Resources:							
Taxes Levied on Property		3,286,793		0			22,615,483
Utility Replacement Excise Tax		9,627		0			73,604
Income Surtaxes		0					0
Tuition\Transportation Received							2,821,773
Earnings on Investments	35,733	12,688	0	4,200	2,000	0	98,721
Nutrition Program Sales					1,615,365	0	1,615,365
Student Activities and Sales						0	1,320,000
Other Revenues from Local Sources	0	1,784	0	0	16,970	16,202	447,577
Revenue from Intermediary Sources	0	0	0		0	0	0
State Foundation Aid							29,367,223
Instructional Support State Aid							0
Other State Sources	4,646,970	1,309	0	0	21,579	0	6,501,074
Commercial & Industrial State Replacement		98,924		0			692,613
Title I Grants			0				466,485
IDEA and Other Federal Sources	0	0	0	0	818,575	0	2,350,265
Total Revenues	4,682,703	3,411,125	0	4,200	2,474,489	16,202	68,370,183
General Long-Term Debt Proceeds		0	32,906,121				32,906,121
Transfers In/Special Items/Upward Adj		0	0	20,741,804	0	0	20,741,804
Proceeds of Fixed Asset Dispositions		0	0		0	0	17,500
Total Revenues & Other Sources	4,682,703	3,411,125	32,906,121	20,746,004	2,474,489	16,202	122,035,608
Beginning Fund Balance	10,061,719	3,178,218	0	0	350,371	0	20,639,470
Total Resources	14,744,422	6,589,343	32,906,121	20,746,004	2,824,860	16,202	142,675,078
Requirements:							
Instruction	0	1,334,237	0		10,000	0	41,444,549
Student Support Services	0	0	0		0	0	1,825,536
Instructional Staff Support Services	0	0	0		0	0	1,969,040
General Administration	0	0	0		0	0	1,118,802
School/Building Administration	0	12,134	0		20,599	0	3,572,361
Business & Central Administration	0	265,977	0	0	72,482	0	1,623,443
Plant Operation and Maintenance	0	259,563	0		18,183	0	4,940,447
Student Transportation	0	412,477	0		0	0	1,955,683
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Nominstructional Programs	0	0	0		2,450,664	14,634	2,501,776
Facilities Acquisition and Construction	2,766,153	2,401,127	6,817,557			0	11,984,837
Debt Service (Principal, interest, fiscal charges)	0	0	0	20,647,028			20,647,028
AEA Support - Direct to AEA							2,280,604
Total Expenditures	2,766,153	4,685,515	6,817,557	20,647,028	2,571,928	14,634	95,864,106
Transfers Out/Special Items/Down Adj	5,162,579	0	0	0	0	0	5,162,579
Total Expenditures & Other Uses	7,928,732	4,685,515	6,817,557	20,647,028	2,571,928	14,634	101,026,685
Ending Fund Balance	6,815,690	1,903,828	26,088,564	98,976	252,932	1,568	41,648,393
Total Requirements	14,744,422	6,589,343	32,906,121	20,746,004	2,824,860	16,202	142,675,078

CEDAR FALLS
FY 2016 ACTUAL WORKSHEET - Page 1

	General Revenue				Special Revenue				This Column is Blank
	General (10)	Activity (21)	Management (22)	PERL (24)	Entrp(23)Equal(25) Lib(29)SpecRev(27)	Emg Levy (26) / Disaster R. (28)			
Resources:									
1 Taxes Levied on Property	17,210,897		520,220	0	0	0	0	0	1
2 Utility Replacement Excise Tax	63,725		1,963	0	0	0	0	0	2
3 Income Surtaxes	0								3
4 Tuition/Transportation Received	2,829,940	0							4
5 Earnings on Investments	43,207	0	2,051	0	0	0	0	0	5
6 Nutrition Program Sales									6
7 Student Activities and Sales	204,186	1,090,179							7
8 Other Revenues from Local Sources	419,377	0	44,669	0	2,904	0	0	0	8
9 Revenue from Intermediary Sources	0	0	0	0	0	0	0	0	9
10 State Foundation Aid	27,556,719								10
11 Instructional Support State Aid	0								11
12 Other State Sources	201,518		244	0	0	0	0	0	12
13 Commercial & Industrial State Replacement	546,669		16,077	0	0	0	0	0	13
14 Title I Grants	456,026								14
15 IDEA and Other Federal Sources	1,697,946		0	0	0	0	0	0	15
16 Total Revenues	51,230,210	1,090,179	585,224	0	2,904	0	0	0	16
17 General Long-Term Debt Proceeds	0	0	0	0	1,435,765	0	0	0	17
18 Transfers In/Special Items/Upward Adj									18
19 Proceeds of Fixed Asset Dispositions	21,434	0		0	0	0	0	0	19
20 Total Revenues & Other Sources	51,251,644	1,090,179	585,224	0	1,438,669	0	0	0	20
21 Beginning Fund Balance	7,096,648	567,548	999,898	0	12,703	0	0	0	21
22 Total Resources	58,348,292	1,657,727	1,585,122	0	1,451,372	0	0	0	22
Requirements:									
23 Instruction	35,851,353	1,045,933	117,976	0	383	0	0	0	23
24 Student Support Services	1,577,652	0	603	0	0	0	0	0	24
25 Instructional Staff Support Services	1,814,357	0	0	0	0	0	0	0	25
26 General Administration	1,050,661	0	13,370	0	0	0	0	0	26
27 School/Building Administration	3,385,573	0	1,878	0	0	0	0	0	27
28 Business & Central Administration	1,482,060	0	1,327	0	0	0	0	0	28
29 Plant Operation and Maintenance	4,047,874	0	398,662	0	0	0	0	0	29
30 Student Transportation	1,462,414	0	84,929	0	0	0	0	0	30
31 This row is intentionally left blank	0								31
32 Noninstructional Programs			28,077	0	0	0	0	0	32
33 Facilities Acquisition and Construction			0	0					33
34 Debt Service (Principal, interest, fiscal charges)									34
35 AEA Support - Direct to AEA	2,192,843								35
36 Total Expenditures	52,864,787	1,045,933	646,822	0	383	0	0	0	36
37 Transfers Out/Special Items/Down Adj	0	0	0	0	1,435,429	0	0	0	37
38 Total Expenditures & Other Uses	52,864,787	1,045,933	646,822	0	1,435,812	0	0	0	38
39 Ending Fund Balance	5,483,507	611,794	938,300	0	15,561	0	0	0	39
40 Total Requirements	58,348,294	1,657,727	1,585,122	0	1,451,373	0	0	0	40

**CEDAR FALLS
FY 2016 ACTUAL WORKSHEET - Page 2**

	Capital Projects (30-39)			Debt Service (40)	Proprietary		Total
	Sales Tax (33)	PPEL (36)	Other Cap Proj		Nutrition (61)	Oth Entp (62-69)	
Resources:							
1 Taxes Levied on Property		3,113,364		0			20,844,481
2 Utility Replacement Excise Tax		10,181		0			75,869
3 Income Surtaxes		0					0
4 Tuition/Transportation Received							2,829,940
5 Earnings on Investments	41,637	9,602	0	5,086	1,672		103,255
6 Nutrition Program Sales					1,579,382		1,579,382
7 Student Activities and Sales							1,294,365
8 Other Revenues from Local Sources	1,398	30,733	0	0	25,833		524,914
9 Revenue from Intermediary Sources	0	0	0	0	0		0
10 State Foundation Aid							27,556,719
11 Instructional Support State Aid							0
12 Other State Sources	4,682,586	1,275	0	0	16,911		4,902,534
13 Commercial & Industrial State Replacement		115,413		0			678,159
14 Title I Grants			0				456,026
15 IDEA and Other Federal Sources	0	0	0	0	880,145		2,578,091
16 Total Revenues	4,725,621	3,280,568	0	5,086	2,503,943	0	63,423,735
17 General Long-Term Debt Proceeds	0	0	0	0			0
18 Transfers In/Special Items/Upward Adj	0	0	0	2,775,355	0		4,211,120
19 Proceeds of Fixed Asset Dispositions	0	0	0		0		21,434
20 Total Revenues & Other Sources	4,725,621	3,280,568	0	2,780,441	2,503,943	0	67,656,289
21 Beginning Fund Balance	8,452,511	2,788,477	0	0	633,533	0	20,551,318
22 Total Resources	13,178,132	6,069,045	0	2,780,441	3,137,476	0	88,207,607
Requirements:							
23 Instruction	0	642,321	0		2,544	0	37,660,510
24 Student Support Services	0	0	0		0	0	1,578,255
25 Instructional Staff Support Services	0	0	0		0	0	1,814,357
26 General Administration	0	0	0		0	0	1,064,031
27 School/Building Administration	0	0	0		35,929	0	3,423,380
28 Business & Central Administration	0	128,805	0	0	64,328	0	1,676,520
29 Plant Operation and Maintenance	0	108,316	0		16,354	0	4,571,206
30 Student Transportation	0	364,725	0		0	0	1,912,068
31 This row is intentionally left blank							0
32 Noninstructional Programs	0	0	0		2,255,318	0	2,283,395
33 Facilities Acquisition and Construction	341,056	1,646,659	0		0	0	1,987,715
34 Debt Service (Principal, interest, fiscal charges)	0	0	0	2,780,441			2,780,441
35 AEA Support - Direct to AEA							2,192,843
36 Total Expenditures	341,056	2,890,826	0	2,780,441	2,374,473	0	62,944,721
37 Transfers Out/Special Items/Down Adj	2,775,355	0	0	0	412,632	0	4,623,416
38 Total Expenditures & Other Uses	3,116,411	2,890,826	0	2,780,441	2,787,105	0	67,568,137
39 Ending Fund Balance	10,061,719	3,178,218	0	0	350,371	0	20,639,470
40 Total Requirements	13,178,130	6,069,044	0	2,780,441	3,137,476	0	88,207,607

**LONG TERM DEBT SCHEDULE
GENERAL OBLIGATION BONDS, REVENUE BONDS, LOANS, LEASE-PURCHASE PAYMENTS**

Form includes ALL long term debt. Row 1 FINAL COLUMN is only Loans paid by VPPEL Tax. Rows 3-25 FINAL COLUMN is only GO Debt paid by Debt Service Tax.

(1)	Project Name (A)	Amount of Issue (B)	Type of Issue - Indicate GO (General Obligation Bond) or Non-GO (C)	Date General Obligation Bond Certified to County Auditor (D)	Principal Due FY18 (E)	Interest Due FY18 +(F)	Bond Registration Due FY18 +(G)	Total Obligation Due FY18 =(H)	Amount Paid from Other Sources & Fund Balance in Appropriate Fund -(I)	VPPEL Loan Paid by VPPEL Taxes or GO Bond Amount Paid by Budget Year Debt Service Taxes =(J)
(1)	All Voted PPEL Loan agreements on this line		Non-GO					0		0
(2)										
(3)	Series 2013	9,950,000	Non-GO		880,000	139,650	500	1,020,150	1,020,150	0
(4)	Series 2016	15,600,000	Non-GO		1,085,000	301,875	500	1,387,375	1,387,375	0
(5)	Series 2017	32,000,000	GO	3/1/17	1,045,000	1,374,225	500	2,419,725		2,419,725
(6)								0		0
(7)								0		0
(8)								0		0
(9)								0		0
(10)								0		0
(11)								0		0
(12)								0		0
(13)								0		0
(14)								0		0
(15)								0		0
(16)								0		0
(17)								0		0
(18)								0		0
(19)								0		0
(20)								0		0
(21)								0		0
(22)								0		0
(23)								0		0
(24)								0		0
(25)								0		0
(26)	Totals (Lines 3-25)				3,010,000	1,815,750	1,500	4,827,250	2,407,525	2,419,725

School District Name: Cedar Falls

District Number: 1044

**20-YEAR WORKSHEET
LONG-TERM DEBT SCHEDULE
GENERAL OBLIGATION BONDS, REVENUE BONDS, LOANS, LEASE-PURCHASE PAYMENTS**

Project: Series 2017 GO Bonds	Amount: 32,000,000	Date Voted: April 5, 2016	Date Sold: February 7, 2017	Date Certified: March 1, 2017
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FISCAL YEAR (A)	PRINCIPAL		INTEREST DUE (D)	BOND REGISTRATION COSTS (E)	TOTAL OBLIGATION (F)	
	OUTSTANDING (B)	DUE (C)				
1	FY 2017 / 2018	32,000,000	1,045,000	1,374,225	500	2,419,725
2	FY 2018 / 2019	30,955,000	1,335,000	1,087,700	500	2,423,200
3	FY 2019 / 2020	29,620,000	1,400,000	1,034,300	500	2,434,800
4	FY 2020 / 2021	28,220,000	1,425,000	978,300	500	2,403,800
5	FY 2021 / 2022	26,795,000	1,450,000	921,300	500	2,371,800
6	FY 2022 / 2023	25,345,000	1,475,000	863,300	500	2,338,800
7	FY 2023 / 2024	23,870,000	1,510,000	811,675	500	2,322,175
8	FY 2024 / 2025	22,360,000	1,545,000	736,175	500	2,281,675
9	FY 2025 / 2026	20,815,000	1,585,000	658,925	500	2,244,425
10	FY 2026 / 2027	19,230,000	1,730,000	611,375	500	2,341,875
11	FY 2027 / 2028	17,500,000	1,730,000	559,475	500	2,289,975
12	FY 2028 / 2029	15,770,000	1,735,000	507,575	500	2,243,075
13	FY 2029 / 2030	14,035,000	1,790,000	455,525	500	2,246,025
14	FY 2030 / 2031	12,245,000	1,855,000	401,825	500	2,257,325
15	FY 2031 / 2032	10,390,000	1,920,000	346,175	500	2,266,675
16	FY 2032 / 2033	8,470,000	1,995,000	286,175	500	2,281,675
17	FY 2033 / 2034	6,475,000	2,075,000	221,338	500	2,296,838
18	FY 2034 / 2035	4,400,000	2,155,000	151,306	500	2,306,806
19	FY 2035 / 2036	2,245,000	2,245,000	78,575	500	2,324,075
20	FY ____ / ____					0
21	FY ____ / ____					0
TOTAL		32,000,000	12,085,244	9,500		44,094,744

School District Name: Cedar Falls

District Number: 1044

**20-YEAR WORKSHEET
LONG-TERM DEBT SCHEDULE
GENERAL OBLIGATION BONDS, REVENUE BONDS, LOANS, LEASE-PURCHASE PAYMENTS**

Project: Series 2016 Refinancing Revenue Bonds	Amount: 15,600,000	Date Voted:	Date Sold: October 24, 2016	Date Certified:
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	FISCAL YEAR (A)	PRINCIPAL		INTEREST DUE (D)	BOND REGISTRATION COSTS (E)	TOTAL OBLIGATION (F)
		OUTSTANDING (B)	DUE (C)			
1	FY 2016 / 2017	15,600,000	1,225,000	172,900	250	1,398,150
2	FY 2017 / 2018	14,375,000	1,085,000	301,875	500	1,387,375
3	FY 2018 / 2019	13,290,000	1,100,000	279,090	500	1,379,590
4	FY 2019 / 2020	12,190,000	1,125,000	255,990	500	1,381,490
5	FY 2020 / 2021	11,065,000	1,140,000	232,365	500	1,372,865
6	FY 2021 / 2022	9,925,000	1,160,000	208,425	500	1,368,925
7	FY 2022 / 2023	8,765,000	1,180,000	184,065	500	1,364,565
8	FY 2023 / 2024	7,585,000	1,205,000	159,285	500	1,364,785
9	FY 2024 / 2025	6,380,000	1,225,000	133,980	500	1,359,480
10	FY 2025 / 2026	5,155,000	1,250,000	108,255	500	1,358,755
11	FY 2026 / 2027	3,905,000	1,275,000	82,005	500	1,357,505
12	FY 2027 / 2028	2,630,000	1,300,000	55,230	500	1,355,730
13	FY 2028 / 2029	1,330,000	1,330,000	27,930	500	1,358,430
14	FY ____ / ____					0
15	FY ____ / ____					0
16	FY ____ / ____					0
17	FY ____ / ____					0
18	FY ____ / ____					0
19	FY ____ / ____					0
20	FY ____ / ____					0
21	FY ____ / ____					0
TOTAL		15,600,000		2,201,395	6,250	17,807,645

Instructional Support Levy

- > **Maximum Levy:** 10% of Regular Program District Cost.
- > **Approval:** Simple Majority Voter Election.
- > **Length:** Ten Years
- > **Beginning Date:** July 1, 1992/July 1, 2002/July 1, 2012
- > **Iowa Code:** 257.14
- > **Uses:** For the purpose approved by election ballot, "Improvement of instructional equipment & materials, computers and development of technology, and expanded counseling and media services."

Fiscal Year	Tax Rate	Authorized	Expenditures (Period 12)
1999	\$1.93204	\$1,604,393	\$1,532,444
2000	\$1.86283	\$1,623,590	\$1,504,089
2001	\$1.75796	\$1,650,185	\$1,566,061
2002	\$1.72922	\$1,656,755	\$1,660,150
2003	\$1.65340	\$1,651,783	\$1,721,472
2004	\$1.60820	\$1,638,788	\$1,587,615
2005	\$1.55223	\$1,705,975	\$1,857,162
2006	\$1.60514	\$1,799,274	\$1,909,301
2007	\$1.57633	\$1,848,559	\$2,170,317
2008	\$1.59956	\$1,924,948	\$1,939,159
2009	\$1.56662	\$2,030,909	\$1,769,883
2010	\$1.55373	\$2,085,833	\$1,845,309
2011	\$1.54966	\$2,100,082	\$1,940,741
2012	\$1.53540	\$2,141,556	\$2,087,487
2013	\$1.45118	\$2,234,359	\$2,046,674
2014	\$1.29271	\$2,373,016	\$2,048,874
2015	\$1.27486	\$2,399,326	\$2,070,644
2016	\$1.28531	\$2,445,002	\$2,294,466
Re-estimated 2017	\$1.29153	\$2,549,357	\$2,549,357
Projected 2018	\$1.30531	\$2,658,848	\$2,658,848

Cedar Falls CSD General and Instructional Support Revenue

Code #	Code Description	2014-15 Actual	2015-16 Actual	2016-17 Re-Estimate	2017-18 Estimate
General Fund - 10 and 12					
1111	Property Tax less Cash Res. (A&L 15.3-Ex Tx)	14,123,934.54	14,212,497.11	15,065,375.00	16,098,369.00
1112	Property Tax Cash Reserve Levy (A&L 15.9+15.10)	989,012.00	514,189.00	1,106,730.00	2,143,668.00
1119	Business Property Tax Credit	38,396.43	87,461.75	96,940.00	96,940.00
1171	Utility Excise Replacement Tax	69,671.93	55,887.46	54,850.00	83,432.00
1191	Mobile Home Tax	56,568.38	107,783.78	22,000.00	22,000.00
1311	Tuition - Private Individual	22,522.00	3,186.50	19,746.00	19,746.00
1322	Tuition Special Education	650,760.56	882,031.68	602,467.00	623,828.00
1323	Open Enrollment - LEA	1,721,373.93	1,729,306.82	1,703,592.00	1,741,872.00
1324	Open Enrollment - SE	157,195.47	117,284.98	389,084.00	393,389.00
1329	Tuition From Other Government Sources	57,172.94	28,317.12	28,884.00	29,173.00
1411	Transportation Rider Fees	32,943.50	29,573.04	38,000.00	38,000.00
1429	Transportation Fee from UNI	11,804.70	40,240.32	40,000.00	40,000.00
1510	Investment Interest	44,436.97	43,207.35	41,000.00	40,400.00
1740	Miscellaneous Fees Local - Textbook / Reg.	198,936.87	204,186.46	210,000.00	213,150.00
1910	Rental Of Property	28,960.00	13,570.00	21,575.00	15,575.00
1911	Instrument Rental	2,820.00	3,805.15	3,800.00	3,800.00
1912	Private Bus Usage	11,430.68	15,344.08	15,600.00	15,600.00
1914	City Swimming Pool	40,989.32	34,482.68	38,000.00	38,000.00
1915	Facility Use/City Share	30,000.00	30,000.00	30,000.00	30,000.00
1923	Project Lead the Way	2,000.00	0.00	0.00	0.00
1924	Old Fund 78	17,176.99	4,474.86	5,000.00	5,000.00
1925	McElroy Trust	3,303.00	6,471.74	6,000.00	6,000.00
1927	CF Schools Foundation	0.00	92.04	8,000.00	0.00
1954	AEA Reimbursement	15,619.43	8,506.44	16,600.00	10,600.00
1981	Fuel Tax Refund	1,886.16	1,171.70	1,860.00	2,100.00
1996	Microsoft Refund	0.00	25.00	0.00	0.00
1999	Miscellaneous	97,957.54	171,957.77	142,554.00	106,625.00
3111	State Foundation Aid (A&L 16.12-7.16-7.17-7.18-7.19-9.11)	21,049,821.00	21,639,707.00	23,161,663.00	23,403,767.00
3113	Special Ed Supplemental State Aid	0.00	7,392.00	20,000.00	24,550.00
3116	Teacher Leadership Supplement (A&L 7.19)				1,663,806.00
3117	Four Yr Old Pre-sch State Aid, Yr 2 or greater (A&L 9.11)	388,324.00	412,544.00	425,120.00	476,476.00
3122	Special Ed Services - Non-Public	34,024.78	19,900.24	30,000.00	30,000.00
3214	AEA Flow Thru (Support / Media / Ed. Srv.) (A&L16.9)	2,132,291.00	2,192,843.00	2,280,604.00	2,538,689.00
3216	Class Size Reduction Funding/State (A&L 7.18)	308,650.00	315,883.00	332,984.00	343,240.00
3221	Transportation Aid - Non Public	82,603.29	78,079.92	80,000.00	80,000.00
3222	Textbooks - Non Public	7,873.49	7,407.95	7,400.00	7,400.00
3261	State Vocational Aid	16,711.46	17,544.70	16,700.00	16,700.00
3313	Community Coalition Grant	3,000.00	0.00	0.00	0.00
3315	Empowerment Professional Development	22,106.00	0.00	0.00	0.00
3333	Model Core Curriculum	167.86	335.76		
3342	Successful Early Readers	52,418.06	52,733.00	54,200.00	54,200.00
3387	TLC Planning/Grants	0.00	0.00	1,646,051.00	0.00
3801	Military Credit	7,553.48	6,961.36	5,600.00	5,600.00
3803	Commercial & Industrial State Replacement	247,428.09	457,821.56	499,824.00	481,361.00
4321	North Cedar / Lincoln Preschool - head start	106,868.64	116,120.00	147,883.00	147,883.00
4339	Carol M White Physical Education Program Grant (PEP)	422,620.08	272,679.29	0.00	0.00
4501	Title I	334,046.00	433,409.00	440,516.00	445,375.00
4508	Title I Carryover	10,147.00	22,617.00	24,575.00	27,400.00
4521	Federal Part B Special Ed	227,533.00	229,612.00	236,498.00	236,498.00
4531	Carl Perkins Fund	29,096.38	37,655.00	30,265.00	30,265.00
4598	Transition Alliance Program (TAP)	38,916.01	40,362.98	41,138.00	41,000.00
4634	Medicaid	731,483.45	828,440.45	900,000.00	900,000.00

Cedar Falls CSD General and Instructional Support Revenue

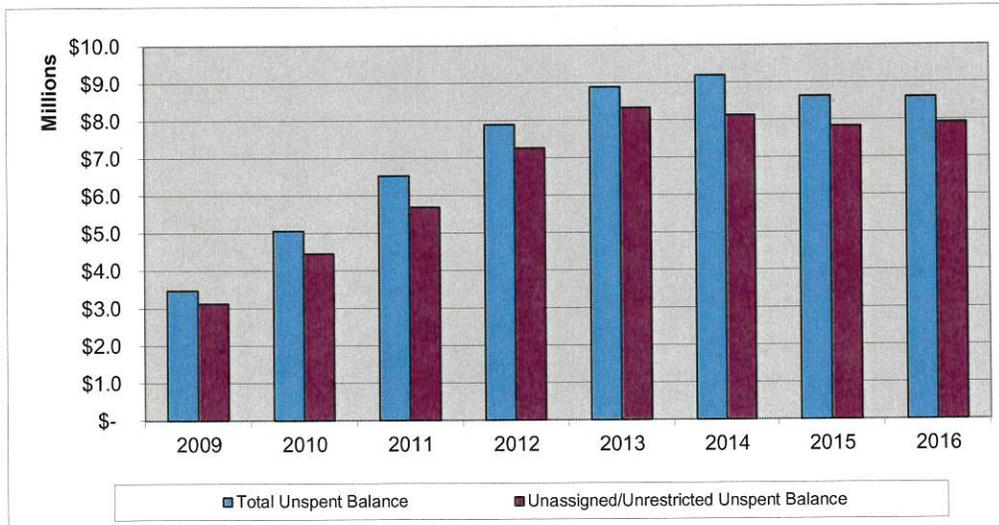
Code #	Code Description	2014-15 Actual	2015-16 Actual	2016-17 Re-Estimate	2017-18 Estimate
4643	Class Size Reduction Funding/Fed - Title IIA	150,540.22	148,171.83	147,228.00	147,228.00
4644	Title III English Language Acquisition Grant	4,559.04	4,404.34	4,400.00	4,400.00
4648	Title VI Assessment / Testing	25,860.00	20,500.00	25,672.00	25,672.00
5314	Sale of Equipment	17,502.53	21,434.03	17,500.00	17,500.00
5900	Upward Adjustment in Fund Balance	0.00	0.00	0.00	0.00
Sub-Total General Fund Revenue (w/o Unspent Balance)		44,879,018.20	45,729,614.24	50,283,478.00	52,966,277.00
5215	Unspent Balance - Regular	0.00	0.00	0.00	0.00
5218	Unspent Balance - Sp. Ed.	0.00	0.00	0.00	0.00
Sub-Total General Fund Revenue		44,879,018.20	45,729,614.24	50,283,478.00	52,966,277.00
Cash Reserve Levy A&L 15.9/15.10		989,012.00	514,189.00	1,106,730.00	2,143,668.00
General Fund Revenue Available to Fund Budget		43,890,006.20	45,215,425.24	49,176,748.00	50,822,609.00
River Hills - 13					
1322	Special Education - Contracted Service	1,881,488.96	0.00	0.00	0.00
Teacher Compensation - 14					
3202	New Teacher Mentoring	21,450.00	17,573.92	16,250.00	16,250.00
3204	Teacher compensation (A&L 7.16)	2,611,037.00	2,670,602.00	2,812,555.00	2,897,700.00
3373	Professional Development/Model Core Curr.(.3 of A&L 7.17)	92,706.00	94,767.00	99,703.00	103,265.00
3376	State Professional Development (.7 of A&L 7.17)	218,131.00	222,981.00	234,594.00	240,953.00
Sub-Total Fund 14 Revenue (w/o Unspent Balance)		2,943,324.00	3,005,923.92	3,163,102.00	3,258,168.00
5216	Unspent Balance - Fund 14	0.00	0.00	0.00	0.00
Sub-Total ISL Fund Revenue		2,943,324.00	3,005,923.92	3,163,102.00	3,258,168.00
ISL Fund - 16					
1114	Property Tax	2,349,294.12	2,378,061.38	2,541,912.00	2,647,671.00
1119	Business Property Tax Credit	7,589.23	18,687.99	19,415.00	19,415.00
1171	Utility Excise Replacement Tax	9,319.31	7,837.87	7,445.00	11,177.00
1191	Mobile Home Tax	10,019.92	21,691.65	3,128.00	3,128.00
1999	Miscellaneous	1,271.75	0.00	0.00	0.00
3112	ISL State Aid (A&L 10.24)	0.00	0.00	0.00	0.00
3801	Military Tax	1,013.96	981.19	1,014.00	1,014.00
3803	Commercial & Industrial State Replacement	33,095.92	88,847.80	76,753.00	75,508.00
Sub-Total ISL Revenue (w/o Unspent Balance)		2,411,604.21	2,516,107.88	2,649,667.00	2,757,913.00
5217	Unspent Balance - ISL	0.00	0.00	0.00	0.00
Sub-Total ISL Fund Revenue		2,411,604.21	2,516,107.88	2,649,667.00	2,757,913.00
Grand Total Revenue Funds 10 / 12 / 13 / 14 / 16 / 78		52,115,435.37	51,251,646.04	56,096,247.00	58,982,358.00
Grand Total Revenue Funds 10 / 12 / 13 / 14 / 16 / 78 (Less CR)		51,126,423.37	50,737,457.04	54,989,517.00	56,838,690.00
Grand Total Revenue Funds 10 / 12 / 13 / 14 / 16 only (Less CR)		51,126,423.37	50,737,457.04	54,989,517.00	56,838,690.00

Cedar Falls Community School District Unspent Authority Balance History

	Actual FY 10	Actual FY 11	Actual FY 12	Actual FY 13	Actual FY 14	Actual FY 15	Actual FY 16	Estimated* FY 17
Regular Program District Cost	\$25,196,325	\$26,223,458	\$28,005,183	\$28,726,651	\$29,796,787	\$30,967,044	\$31,666,807	\$33,333,756
Regular Program Budget Adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Supplemental Weighting District Cost	\$257,317	\$291,160	\$272,707	\$306,672	\$357,875	\$439,278	\$466,358	\$506,291
Special Education District Cost	\$3,396,451	\$3,293,217	\$3,282,438	\$3,528,498	\$3,650,817	\$3,659,185	\$3,889,933	\$4,043,914
Teacher Salary Supplement District Cost	\$2,119,676	\$2,207,267	\$2,357,238	\$2,418,958	\$2,510,214	\$2,611,037	\$2,670,602	\$2,812,555
Professional Development Supplement Dist. Cost	\$253,621	\$263,837	\$281,764	\$288,844	\$299,427	\$310,837	\$317,748	\$334,297
Early Intervention Supplement District Cost	\$249,389	\$259,964	\$277,627	\$285,163	\$296,217	\$308,650	\$315,883	\$332,984
Teacher Leadership Supplemental District Cost								
AEA Special Education Support	\$1,272,143	\$1,313,016	\$1,391,794	\$1,434,409	\$1,487,076	\$1,538,702	\$1,579,693	\$1,660,185
AEA Special Education Support Adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
AEA Media Services	\$220,351	\$228,878	\$244,333	\$250,459	\$259,760	\$270,542	\$277,293	\$291,378
AEA Educational Services	\$246,463	\$255,946	\$273,230	\$280,012	\$290,330	\$302,249	\$309,759	\$325,389
TAG Allowable Growth	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
AEA Sharing District Cost	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
AEA Teacher Salary Supplement District Cost	\$213,394	\$218,594	\$231,709	\$185,274	\$191,309	\$196,413	\$201,174	\$210,511
AEA Professional Development Suppl. Dist. Cost	\$24,508	\$25,107	\$26,613	\$21,260	\$21,942	\$22,548	\$23,087	\$24,190
Dropout Allowable Growth	\$571,428	\$571,428	\$567,724	\$663,332	\$663,421	\$744,414	\$738,732	\$773,047
SBRC Allowable Growth Other #1	\$38,978	\$35,499	\$5,183	\$2,644	\$0	\$80,675	\$102,442	\$102,442
SBRC Allowable Growth Other #2	\$515,130	\$262,282	\$264,922	\$486,648	\$132,022	\$314,189	\$942,912	\$634,990
Special Education Deficit Allowable Growth	\$86,736	\$878,408	\$1,265,052	\$656,990	\$0	\$675,685	\$807,534	\$888,900
Special Education Positive Balance Reduction	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
AEA Special Education Positive Balance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Allowance for Construction Projects	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Unspent Allowance for Construction	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Enrollment Audit Adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$17,810
AEA Prorata Reduction	-\$100,895	-\$88,542	-\$242,012	-\$242,012	-\$198,163	-\$198,163	-\$198,163	-\$231,049
Maximum District Cost	\$34,561,015	\$36,239,519	\$38,505,505	\$39,293,802	\$39,759,034	\$42,243,285	\$44,111,794	\$46,025,970
Advance for Increased Enrollment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Preschool Foundation Aid	\$0	\$0	\$276,501	\$138,023	\$192,812	\$388,324	\$412,544	\$425,120
Instructional Support Authority	\$2,085,833	\$2,100,082	\$2,141,556	\$2,234,359	\$2,373,016	\$2,399,326	\$2,444,994	\$2,549,366
Ed Improvement Authority	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Asbestos Authority	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Enrichment Authority / GAAP Adjustment Comp.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Miscellaneous Income	\$5,302,305	\$5,088,462	\$5,586,558	\$8,821,889	\$9,965,205	\$7,446,734	\$5,873,635	\$7,373,311
Unspent Authority Budget - Previous Year	\$3,475,651	\$5,060,205	\$6,530,902	\$7,888,478	\$8,888,612	\$9,191,056	\$8,630,990	\$8,609,170
Maximum Authorized Budget	\$45,424,804	\$48,488,268	\$53,041,022	\$58,376,551	\$61,178,679	\$61,668,725	\$61,473,957	\$64,982,937
Expenditures	\$40,364,599	\$41,957,366	\$45,152,544	\$49,487,939	\$51,987,623	\$53,037,735	\$52,864,787	\$56,051,080
Unspent Balance Total	\$5,060,205	\$6,530,902	\$7,888,478	\$8,888,612	\$9,191,056	\$8,630,990	\$8,609,170	\$8,931,857
Reserved USB Ph/TSS/Mk Fac/Mentor/Prof Dev/Class Size Re	\$286,528	\$262,347	\$229,829	\$159,849	\$209,164	\$213,683	\$172,717	\$0
Reserved Model Core/Model Core PD/Voc Aid/PK		\$254,034	\$112,341	\$129,282	\$187,910	\$144,314	\$147,428	\$0
Reserved USB TAG/SBRC Dropout/At Risk	\$320,535	\$316,326	\$217,818	\$263,764	\$335,148	\$304,046	\$180,276	\$0
Reserved USB 4 Yr. Old Vol. Pre-school			\$67,436	\$0	\$0	\$47,898	\$110,114	\$0
Reserved Unspent Balance Special Education	\$0	\$0	\$0	\$0	\$97,387	\$0	\$0	\$0
Reserve USB TLC Grant/"Plus 2% Funds"					\$181,835	\$30,965	\$0	\$0
Reserve USB Early Readers Grant					\$52,402	\$64,022	\$72,782	\$0
Net Unreserved/Undesignated UAB	\$4,453,142	\$5,698,195	\$7,261,054	\$8,335,717	\$8,127,210	\$7,826,062	\$7,925,853	\$8,931,857
Reserved Unspent Agency II-78	\$213,972	\$216,917	\$206,151	\$176,532	\$184,271	\$189,996	\$193,761	\$0
Reserved Unspent Balance ISL	\$222,809	\$159,341	\$183,047	\$284,573	\$572,891	\$913,831	\$1,217,545	\$0
Unreserved Unspent Balance with ISL & Fd78	\$4,016,361	\$5,321,937	\$6,871,856	\$7,874,612	\$7,370,048	\$6,722,235	\$6,514,547	\$8,931,857

**Unspent Balance as a Percent of Total Expenditures
Both for Total & Unreserved Balances
GAAP Basis of Budgeting**

Fiscal Year	Unspent Balance		Percent of		Max. Ath. Bud.
	Total	Unreserved	Total	Unreserved	
1983	1,047,669	1,047,669	7.96%	7.96%	13,163,898
1984	857,885	857,885	6.10%	6.10%	14,073,890
1985	718,379	718,379	4.73%	4.73%	15,195,065
1986	516,944	516,944	3.31%	3.31%	15,620,281
1987	621,697	621,697	3.90%	3.90%	15,930,325
1988	1,027,489	558,726	6.13%	3.33%	16,757,564
1989	871,746	581,262	4.89%	3.26%	17,842,469
1990	575,254	387,545	3.10%	2.09%	18,580,711
1991	266,150	262,126	1.35%	1.33%	19,718,938
1992	582,929	427,231	2.79%	2.05%	20,871,046
1993	1,022,727	761,013	4.43%	3.30%	23,078,625
1994	1,124,722	952,391	4.73%	4.01%	23,757,686
1995	1,091,272	908,943	4.32%	3.60%	25,257,000
1996	1,219,061	1,096,171	4.59%	4.13%	26,545,984
1997	1,450,531	1,299,844	5.26%	4.71%	27,586,148
1998	1,947,844	1,800,220	6.98%	6.45%	27,890,754
1999	2,410,173	2,252,125	8.26%	7.72%	29,191,120
2000	2,419,114	2,278,299	7.84%	7.39%	30,850,240
2001	2,222,500	2,113,442	7.08%	6.73%	31,391,757
2002	2,157,092	1,992,071	6.80%	6.28%	31,716,533
2003	2,867,298	2,496,102	8.88%	7.73%	32,280,328
2004	2,475,911	2,126,185	7.61%	6.54%	32,525,973
2005	2,073,739	1,968,151	6.21%	5.90%	33,367,668
2006	1,928,798	1,816,908	5.58%	5.25%	34,593,047
2007	2,381,662	2,350,302	6.52%	6.43%	36,555,487
2008	3,233,961	3,194,796	8.25%	8.15%	39,180,891
2009	3,475,651	3,122,725	8.30%	7.45%	41,899,276
2010	5,060,205	4,453,142	11.14%	9.80%	45,424,804
2011	6,530,902	5,698,195	13.47%	11.75%	48,488,268
2012	7,888,478	7,261,054	14.87%	13.69%	53,041,022
2013	8,888,612	8,335,717	15.23%	14.28%	58,376,551
2014	9,191,056	8,127,210	15.02%	13.28%	61,178,679
2015	8,630,990	7,826,062	14.00%	12.69%	61,668,725
2016	8,609,170	7,925,853	14.00%	12.89%	61,473,957



Management Fund

- > **Maximum Levy:** None per \$ 1,000 Assessed Valuation
- > **Approval:** Board Approved
- > **Length:** One Year
- > **Iowa Code:** 96.31;279.46
- > **Uses:** Pay for the cost of insurance agreements (not health), contract indebtedness, self-insurance programs, unemployment, and early retirement benefits.

Fiscal Year	Tax Rate	Authorized	Total Revenue (Period 13/CAR)	Expenditures (Period 13/CAR)
2000	\$0.34411	\$250,000	\$295,708	\$281,432
2001	\$0.24617	\$199,996	\$241,065	\$256,975
2002	\$0.23708	\$199,996	\$223,185	\$282,088
2003	\$0.33381	\$300,001	\$344,478	\$364,203
2004	\$0.48686	\$450,004	\$458,748	\$327,653
2005	\$0.44395	\$450,004	\$484,215	\$398,428
2006	\$0.43736	\$450,002	\$511,545	\$488,878
2007	\$0.45903	\$499,995	\$560,441	\$669,003
2008	\$0.44376	\$500,000	\$616,925	\$704,461
2009	\$0.47267	\$575,001	\$665,305	\$562,533
2010	\$0.47198	\$600,000	\$758,699	\$760,318
2011	\$0.55987	\$735,000	\$826,438	\$515,556
2012	\$0.46602	\$650,000	\$772,320	\$533,863
2013	\$0.35722	\$550,000	\$609,979	\$537,336
2014	\$0.25485	\$450,000	\$475,015	\$612,012
2015	\$0.30864	\$499,997	\$593,423	\$656,032
2016	\$0.32191	\$530,006	\$585,224	\$646,823
Re-estimated 2017	\$0.29319	\$500,008	\$586,717	\$654,895
Projected 2018	\$0.37196	\$700,000	\$761,477	\$691,731

Secure a Future for Education (SAVE) Fund (Formally LOT)

- **Maximum Levy:** 1 Cent - Apportioned by State Wide Student Enrollment
- **Approval:** Legislative with Local Voter Approval of Revenue Purpose
- **Length:** Until June 30, 2029
- **Iowa Code:** 422F
- **Uses:** "To be used solely for infrastructure needs: Construction, reconstruction, repair, purchase or remodeling of schoolhouses, stadiums, gyms, and the procurement of schoolhouse construction sites, and site improvements.

Fiscal Year	Tax Rate	Tax Revenue (Period 13)	Bond/Grant/ Other Revenue	Expenditures (Period 13/CAR)
2000	\$0.01	\$2,389,728	\$5,063,619	\$656,624
2001	\$0.01	\$3,139,300	\$1,196,059	\$3,054,386
2002	\$0.01	\$3,289,359	\$803,111	\$6,051,254
2003	\$0.01	\$3,415,544	\$687,392	\$8,474,658
2004	\$0.01	\$3,575,011	\$141,130	\$1,250,748
2005	\$0.01	\$3,418,807	\$320,489	\$3,983,234
2006	\$0.01	\$4,090,224	\$5,266,674	\$8,410,618
2007	\$0.01	\$3,839,801	\$260,884	\$2,431,454
2008	\$0.01	\$4,376,493	\$272,526	\$7,441,392
2009	\$0.01	\$4,516,507	\$10,204,547	\$3,787,828
2010	\$0.01	\$4,514,284	\$243,410	\$13,523,718
2011	\$0.01	\$3,607,002	\$20,545,769	\$15,683,483
2012	\$0.01	\$3,672,221	\$106,027	\$6,760,370
2013	\$0.01	\$4,468,108	\$48,817	\$10,501,447
2014	\$0.01	\$4,227,019	\$10,088,885	\$10,746,677
2015	\$0.01	\$4,613,875	\$35,647	\$4,649,522
2016	\$0.01	\$4,682,586	\$43,034	\$3,116,412
Re-estimated 2017	\$0.01	\$4,646,970	\$35,733	\$7,928,732
Projected 2018	\$0.01	\$4,730,674	\$36,700	\$2,817,210

Physical Plant & Equipment Levy

- > **Maximum Levy:** \$1.67 per \$ 1,000 Assessed Valuation
- > **Approval:** \$1.34 Majority Voter Election. .33 Board Approved
- > **Length:** Ten Years - Renewed for Ten Additional Years on 12/6/2016
- > **Beginning Date:** July 1, 2008
- > **Iowa Code:** 298.2, 298.3
- > **Uses:** "For Asbestos projects, property acquisition, improvement of grounds and schoolhouses, energy conservation projects, procurement of transportation equipment, vehicles, single item equipment or bundled technology systems exceeding \$500 in value, etc."

Fiscal Year	Board Rate	Authorized	Voted Rate	Authorized	Total Revenue (Period 13/CAR)	Total Expenditures (Period 13/CAR)
2000	\$0.33000	\$239,749	\$0.67000	\$486,763	\$764,243	\$711,030
2001	\$0.33000	\$281,235	\$0.67000	\$570,992	\$944,787	\$1,177,126
2002	\$0.33000	\$294,470	\$0.67000	\$597,863	\$943,855	\$782,950
2003	\$0.33000	\$313,821	\$0.67000	\$637,152	\$964,978	\$1,162,082
2004	\$0.33000	\$327,813	\$0.67000	\$665,561	\$1,000,309	\$900,954
2005	\$0.33000	\$369,792	\$0.67000	\$750,789	\$1,134,305	\$934,909
2006	\$0.33000	\$381,097	\$0.67000	\$773,742	\$1,281,124	\$1,697,943
2007	\$0.33000	\$410,109	\$0.67000	\$832,645	\$1,354,344	\$1,110,960
2008	\$0.33000	\$424,308	\$0.67000	\$861,474	\$1,494,447	\$675,772
2009	\$0.32897	\$461,706	\$1.33583	\$1,874,825	\$2,386,386	\$1,210,177
2010	\$0.33000	\$488,837	\$1.34000	\$1,984,975	\$2,640,529	\$2,104,999
2011	\$0.33000	\$511,085	\$1.34000	\$2,075,313	\$2,889,746	\$3,491,716
2012	\$0.33000	\$535,835	\$1.34000	\$2,175,813	\$2,901,876	\$3,849,017
2013	\$0.33000	\$586,726	\$1.34000	\$2,382,464	\$3,237,551	\$2,100,266
2014	\$0.33000	\$605,777	\$1.34000	\$2,459,822	\$3,741,544	\$3,276,279
2015	\$0.33000	\$621,070	\$1.34000	\$2,521,922	\$3,228,462	\$2,733,926
2016	\$0.33000	\$627,601	\$1.34000	\$2,548,442	\$3,280,567	\$2,890,826
Re-estimated 2017	\$0.33000	\$651,388	\$1.34000	\$2,645,032	\$3,411,125	\$4,685,515
Projected 2018	\$0.33000	\$672,195	\$1.34000	\$2,729,517	\$3,514,124	\$4,824,900

Debt Service Fund

- Maximum Levy: \$4.05 per \$1,000 Assessed Valuation
- Approval: 60% Voter Approved
- Length: No more than 20 years for each voter approved issue
- Iowa Code: 298.18, 298A.10
- Uses: Pay principal and interest on bonded indebtedness for the purchase purchase, construction, furnishing, reconstruction, repairing, improving or remodeling a schoolhouse or schoolhouses and additions thereto, gymnasium, stadium, field house, school bus garage, teachers or superintendents home or homes, and procuring a site or sites therefor, or improving a site for an athletic field, or improving a site already owned for an athletic field, and for any one or more of such purposes.

Fiscal Year	Tax Rate	Authorized	Total Revenue (Period 13/CAR)	Total Transfers (Period 13/CAR)	Expenditures (Period 13/CAR)
2000	\$0.00000	\$0	\$0	\$0	\$0
2001	\$0.00000	\$0	\$0	\$250,300	\$250,300
2002	\$0.00000	\$0	\$0	\$250,300	\$250,300
2003	\$0.00000	\$0	\$0	\$5,250,300	\$5,250,300
2004	\$0.00000	\$0	\$0	\$0	\$0
2005	\$0.00000	\$0	\$0	\$0	\$0
2006	\$0.00000	\$0	\$0	\$116,867	\$116,867
2007	\$0.00000	\$0	\$0	\$175,400	\$175,400
2008	\$0.00000	\$0	\$0	\$5,175,400	\$5,175,400
2009	\$0.00000	\$0	\$0	\$132,700	\$132,700
2010	\$0.00000	\$0	\$0	\$265,400	\$265,400
2011	\$0.00000	\$0	\$0	\$10,265,450	\$10,265,450
2012	\$0.00000	\$0	\$0	\$1,835,232	\$1,835,232
2013	\$0.00000	\$0	\$0	\$1,770,141	\$1,770,141
2014	\$0.00000	\$0	\$4,010	\$3,272,269	\$3,276,279
2015	\$0.00000	\$0	\$6,567	\$3,272,275	\$3,278,841
2016	\$0.00000	\$0	\$5,086	\$2,775,355	\$2,780,441
Re-estimated 2017	\$0.00000	\$0	\$4,200	\$20,741,804	\$20,647,028
Projected 2018	\$1.18791	\$2,419,725	\$2,492,642	\$2,407,210	\$4,827,250

Proposed 2017-18
General Operating Fund Summary

Regular Program	\$34,334,303	
Supplemental Weighting	\$494,028	
Special Education Instruction	\$4,601,723	
Unadjusted Teacher Salary Supplement	\$2,897,700	
Unadjusted Professional Development Supplement	\$344,218	
Unadjusted Early Intervention Supplement	\$343,240	
Teacher Leadership Supplement District Cost	\$1,663,806	
AEA Special Ed. Support	\$1,729,212	
AEA Media Support	\$298,659	
AEA Ed. Services Support	\$333,465	
Unadjusted AEA Teacher Salary Supplement	\$218,815	
Unadjusted AEA Professional Development Supplement	\$25,156	
AEA Prorata Reduction	(\$66,618)	
At Risk Program - Drop out Allowable Growth	\$828,149	
Subtotal Combined District Cost (Controlled Budget)	\$48,045,856	
Adjusted Instructional Support Program	\$2,790,527	
Preschool Foundation Aid	\$476,476	
Estimated Miscellaneous Income	\$6,968,858	
Total General Operating Fund Revenue		\$58,281,717
Estimated Unspent Authority		\$8,931,857
Total General Fund Budgeted Revenue (Controlled Budget)		\$67,213,574

Other Fund Revenue

Activity (21)	\$1,134,463	
Management (22)	\$761,477	
Fiduciary Funds (27)	\$6,060	
Capital Projects (31)	\$52,290	
Secure a Vision for Educaiton [SAVE] (33)	\$4,767,374	
Physical Plant & Equipment (36)	\$3,514,124	
Debt Service (40)	\$4,899,852	**
Nutrition (61/68)	\$2,582,180	
Total Other Funds Revenue		\$17,717,820
Grand Total - All Funds		\$84,931,394

** Includes transfer of funds from Local Option Sales Tax for debt service payment

Cedar Falls Community School District
Property Tax Rate History
As of March 9, 2017

Operating Fund:	2017/18		2016/17		2015/16		2014/15		2013/14	
	Dollars	Rate								
Combined District Cost	\$15,353,652	8.15841	\$14,353,334	8.41638	\$13,839,936	8.40597	\$13,706,767	8.46096	\$14,547,108	8.23849
Scale Down/1% Guarantee	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000
SBRC Dropout Prevention	\$828,149	0.44005	\$773,047	0.45329	\$738,732	0.44868	\$744,414	0.45951	\$663,421	0.37572
Instructional Support	\$2,658,848	1.30531	\$2,549,357	1.29153	\$2,445,002	1.28561	\$2,399,326	1.27486	\$2,373,016	1.29271
Cash Reserve Levy	\$2,143,668	1.13907	\$1,100,570	0.64534	\$514,189	0.31230	\$989,012	0.61050	\$1,754,344	0.99354
Sub-total - Operating Fund	\$20,984,317	11.04284	\$18,776,308	10.80654	\$17,537,859	10.45256	\$17,839,519	10.80583	\$19,337,889	10.90046
Management Fund	\$700,000	0.37196	\$500,008	0.29319	\$530,006	0.32191	\$499,997	0.30864	\$450,001	0.25485
PPEL Fund - (Regular) (Voted)	\$672,195	0.33000	\$651,388	0.33000	\$627,601	0.33000	\$621,070	0.33000	\$605,777	0.33000
	\$2,729,517	1.34000	\$2,645,032	1.34000	\$2,548,442	1.34000	\$2,521,922	1.34000	\$2,459,822	1.34000
Debt Service	\$2,419,725	1.18791	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000
Grand Total	\$27,505,754	14.27271	\$22,572,736	12.76973	\$21,243,908	12.44447	\$21,482,508	12.78447	\$22,853,489	12.82531
Taxable Valuation less TIF incl. Gas & Electric	\$1,881,942,714		\$1,705,405,959		\$1,646,442,620		\$1,620,002,240		\$1,765,749,164	
Next Year % Increase	10.35%	3.58%	3.58%	1.63%	1.63%	-8.25%	-8.25%	---	---	
Cumulative % Increase	6.58%	-3.42%	-3.42%	-6.76%	-6.76%					
Taxable Valuation less TIF w/o Gas & Electric	\$1,873,374,105		\$1,699,641,372		\$1,640,642,525		\$1,612,261,070		\$1,757,995,656	
TIF Valuation	\$155,010,642		\$268,498,450		\$255,379,885		\$262,029,070		\$69,938,785	
Total Valuation w/ TIF	\$2,036,953,356		\$1,973,904,409		\$1,901,822,505		\$1,882,031,310		\$1,835,687,949	
Yearly Tax Val. w/ TIF % Inc.	3.19%	3.79%	3.79%	1.05%	1.05%	2.52%	2.52%	3.25%	3.25%	
Cumulative 10 Yr. % Inc.	58.42%	58.83%	58.83%	64.68%	64.68%	67.95%	67.95%	84.79%	84.79%	
Cumulative 10 Yr. Avg. Inc.	5.84%	5.88%	5.88%	6.47%	6.47%	6.80%	6.80%	8.48%	8.48%	

**Taxation Rate Comparison
25 Largest Schools In Iowa
2016-17 Tax Rates**

All Funds Tax Levy Rank

District	General	Mgt.	PPEL	Playground	Debt	Total	25 Largest Schools Tax Levy Rank	Oct. 1 Certified Enrollment	Certified Enrollment Rank	State Tax Levy Rank
Southeast Polk	14.23640	1.03190	1.00000	0.00000	4.04920	20.31750	1	6,797.2	14	3
Ankeny	14.75680	0.56540	1.67000	0.00000	2.37030	19.36250	2	11,193.3	6	5
Des Moines	16.16090	1.25000	0.96000	0.13500	0.00000	18.50590	3	32,979.2	1	17
Johnston	13.33820	0.70660	1.67000	0.00000	2.63840	18.35320	4	6,894.2	13	19
Marshalltown	15.81160	1.02820	1.00000	0.13500	0.00000	17.97480	5	5,435.2	15	23
Waukee	11.92870	0.00000	1.67000	0.00000	4.05000	17.64870	6	10,027.4	9	30
Linn-Mar	13.14180	0.47080	1.67000	0.13500	1.95970	17.37730	7	7,312.5	12	38
Council Bluffs	14.48900	0.69790	1.67000	0.00000	0.00000	16.85690	8	9,256.9	10	47
Clinton	14.77170	0.78730	0.33000	0.00000	0.88380	16.77280	9	3,784.8	24	49
College	12.03390	0.64140	0.99980	0.00000	2.38680	16.06190	10	5,086.6	17	67
Burlington	13.52360	1.26690	1.00000	0.00000	0.00000	15.79050	11	4,422.7	21	75
Muscatine	13.09850	1.01070	1.43000	0.00000	0.00000	15.53920	12	5,084.2	18	82
Sioux City	13.36380	1.78620	0.33000	0.00000	0.00000	15.48000	13	14,504.0	4	85
Waterloo	13.82720	0.57280	1.00000	0.00000	0.00000	15.40000	14	10,834.9	7	86
Cedar Rapids	12.26100	1.51990	1.59420	0.00000	0.00000	15.37510	15	17,091.7	2	87
Davenport	13.23020	0.84030	1.30000	0.00000	0.00000	15.37050	16	15,490.0	3	88
Dubuque	13.37830	0.59870	1.00000	0.00000	0.00000	14.97700	17	10,555.8	8	101
Ottumwa	13.47940	0.85990	0.33000	0.00000	0.00000	14.66930	18	4,643.2	20	121
Ames	8.42060	0.20760	1.67000	0.00000	4.04280	14.34100	19	4,188.0	22	131
Pleasant Valley	11.93960	0.53470	1.67000	0.00000	0.00000	14.14430	20	4,745.5	19	146
Mason City	12.69730	0.43300	1.00000	0.00000	0.00000	14.13030	21	3,742.0	25	149
Iowa City	11.02180	0.74740	1.67000	0.00000	0.55020	13.98940	22	13,981.6	5	158
Bettendorf	10.84800	1.32680	1.67000	0.00000	0.00000	13.84480	23	4,134.1	23	165
West Des Moines	10.91220	0.55150	1.67000	0.13500	0.00000	13.26870	24	8,968.9	11	187
Cedar Falls	10.80650	0.29320	1.67000	0.00000	0.00000	12.76970	25	5,146.8	16	210

Average	12.93908	0.78916	1.26576	0.02160	0.91725	15.93285
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Deviation from Avg	-2.13258	-0.49596	0.40424	-0.02160	-0.91725	-3.16315
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Cedar Falls ranked 25th in overall tax rate when compared to the 25 largest school districts in Fy2017.
333 School Districts for Fy2017.

**Taxation Rate Comparison
25 Largest Schools In Iowa
2016-17 Tax Rates**

General Fund Tax Levy Rank

District	Combined Dist. Cost	Cash Reserve Levy	Inst. Support Levy	Total	25 Largest Schools Tax Levy Rank	Oct. 1 Certified Enrollment	Certified Enrollment Rank	State Tax Levy Rank
Des Moines	11.12310	3.24610	1.79170	16.16090	1	32,979.2	1	2
Marshalltown	10.70680	3.08510	2.01970	15.81160	2	5,435.2	15	3
Clinton	10.39930	4.20260	0.16990	14.77180	3	3,784.8	24	11
Ankeny	9.63370	3.52280	1.60020	14.75670	4	11,193.3	6	12
Council Bluffs	11.00010	1.65980	1.82920	14.48910	5	9,256.9	10	16
Southeast Polk	10.42030	3.34800	0.46810	14.23640	6	6,797.2	14	20
Waterloo	10.78240	1.37140	1.67340	13.82720	7	10,834.9	7	26
Burlington	10.98300	0.73060	1.81000	13.52360	8	4,422.7	21	30
Ottumwa	9.47460	1.99730	2.00750	13.47940	9	4,643.2	20	32
Dubuque	9.78790	2.20940	1.38100	13.37830	10	10,555.8	8	35
Sioux City	11.64480	0.53130	1.18770	13.36380	11	14,504.0	4	37
Johnston	9.40980	2.48230	1.44610	13.33820	12	6,894.2	13	39
Davenport	10.49330	1.03960	1.69720	13.23010	13	15,490.0	3	40
Linn-Mar	9.80540	1.65170	1.68470	13.14180	14	7,312.5	12	44
Muscatine	10.57330	0.96510	1.56010	13.09850	15	5,084.2	18	45
Mason City	10.04190	2.61710	0.03830	12.69730	16	3,742.0	25	58
Cedar Rapids	9.93640	2.12590	0.19880	12.26110	17	17,091.7	2	74
College	8.69420	2.01710	1.32260	12.03390	18	5,086.6	17	87
Pleasant Valley	9.38920	1.40180	1.14850	11.93950	19	4,745.5	19	91
Waukee	8.75140	1.89140	1.28600	11.92880	20	10,027.4	9	93
Iowa City	8.75420	2.19700	0.07070	11.02190	21	13,981.6	5	139
West Des Moines	8.20080	1.61580	1.09570	10.91230	22	8,968.9	11	144
Bettendorf	9.39940	0.00000	1.44850	10.84790	23	4,134.1	23	155
Cedar Falls	8.86970	0.64530	1.29150	10.80650	24	5,146.8	16	161
Ames	7.76110	0.46700	0.19250	8.42060	25	4,188.0	22	305

Average	9.84144	1.88086	1.21678	12.93909
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Deviation from Avg	-0.97174	-1.23556	0.07472	-2.13259
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Cedar Falls ranked 24th in general fund tax rate when compared to the 25 largest school districts in Fy2017.
333 School Districts for Fy2017.

**Taxation Rate Comparison
25 Largest Schools In Iowa
2016-17 Tax Rates**

Assessed Valuation per Student Rank

District	Value per Pupil	25 Largest School Valuation/ Student Rank	Statewide Assessed Valuation per Student Rank	Oct. 1 Certified Enrollment	Certified Enrollment Rank	General Fund Levy	25 Largest Schools GF Tax Levy Rank
Ames	\$576,105	1	35	4,188.0	22	8.42060	25
West Des Moines	\$476,882	2	77	8,968.9	11	10.91230	21
Iowa City	\$399,533	3	127	13,981.6	5	11.20190	22
College	\$378,142	4	148	5,086.6	17	12.03390	19
Cedar Falls	\$337,564	5	187	5,146.8	16	10.80650	24
Bettendorf	\$336,732	6	189	4,134.1	23	10.84790	23
Waukee	\$335,752	7	190	10,027.4	9	11.92880	20
Pleasant Valley	\$319,605	8	214	4,745.5	19	11.93950	18
Dubuque	\$315,515	9	219	10,555.8	8	13.37830	16
Mason City	\$308,909	10	224	3,742.0	25	12.69730	17
Cedar Rapids	\$295,394	11	238	17,091.7	2	12.26110	15
Johnston	\$293,684	12	242	6,894.2	13	13.33820	8
Ankeny	\$270,376	13	264	11,193.3	6	14.75670	4
Davenport	\$263,603	14	272	15,490.0	3	13.23010	9
Linn-Mar	\$259,708	15	273	7,312.5	12	13.14180	14
Waterloo	\$239,468	16	293	10,834.9	7	13.82720	10
Muscatine	\$239,226	17	294	5,084.2	18	13.09850	13
Council Bluffs	\$227,680	18	302	9,256.9	10	14.48910	5
Clinton	\$226,204	19	304	3,784.8	24	14.77180	3
Southeast Polk	\$213,718	20	312	6,797.2	14	14.23640	7
Des Moines	\$208,002	21	315	32,979.2	1	16.16090	1
Burlington	\$199,213	22	318	4,422.7	21	13.52360	11
Marshalltown	\$182,777	23	324	5,435.2	15	15.81160	2
Ottumwa	\$176,101	24	327	4,643.2	20	13.47940	12
Sioux City	\$162,804	25	332	14,504.0	4	13.36380	6

Average	\$289,708
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241

Deviation from Avg	\$47,856
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54

Cedar Falls ranked 5th in overall assessed valuation per student when compared to the 25 largest school districts in Fy2017.
333 School Districts for Fy2017.

**Cedar Falls Community School District
Comparison of Property Tax Amounts**

Assessed Value of Property	Rollback	District Tax Rate	Gross Tax Amount	Est. Homestead Tax Credit 40.20%	Net District Property Tax	Change
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Residential

Current 2016/17 Levy

\$100,000	x	0.556259	x	0.0127697	=	\$710.33	-	\$62.53	=	\$647.80
\$150,000	x	0.556259	x	0.0127697	=	\$1,065.49	-	\$62.53	=	\$1,002.96
\$200,000	x	0.556259	x	0.0127697	=	\$1,420.65	-	\$62.53	=	\$1,358.12
\$250,000	x	0.556259	x	0.0127697	=	\$1,775.82	-	\$62.53	=	\$1,713.29
\$300,000	x	0.556259	x	0.0127697	=	\$2,130.98	-	\$62.53	=	\$2,068.45

Proposed 2017/18 Levy

\$100,000	x	0.569391	x	0.01427271	=	\$812.68	-	\$62.53	=	\$750.15	\$102.35
\$150,000	x	0.569391	x	0.01427271	=	\$1,219.01	-	\$62.53	=	\$1,156.48	\$153.52
\$200,000	x	0.569391	x	0.01427271	=	\$1,625.35	-	\$62.53	=	\$1,562.82	\$204.70
\$250,000	x	0.569391	x	0.01427271	=	\$2,031.69	-	\$62.53	=	\$1,969.16	\$255.87
\$300,000	x	0.569391	x	0.01427271	=	\$2,438.03	-	\$62.53	=	\$2,375.50	\$307.05

Commerical

Current 2016/17 Levy

\$100,000	x	0.900000	x	0.0127697	=	\$1,149.27	-	\$0.00	=	\$1,149.27
\$200,000	x	0.900000	x	0.0127697	=	\$2,298.55	-	\$0.00	=	\$2,298.55
\$300,000	x	0.900000	x	0.0127697	=	\$3,447.82	-	\$0.00	=	\$3,447.82
\$400,000	x	0.900000	x	0.0127697	=	\$4,597.09	-	\$0.00	=	\$4,597.09
\$500,000	x	0.900000	x	0.0127697	=	\$5,746.37	-	\$0.00	=	\$5,746.37

Proposed 2017/18 Levy

\$100,000	x	0.900000	x	0.01427271	=	\$1,284.54	-	\$0.00	=	\$1,284.54	\$135.27
\$200,000	x	0.900000	x	0.01427271	=	\$2,569.09	-	\$0.00	=	\$2,569.09	\$270.54
\$300,000	x	0.900000	x	0.01427271	=	\$3,853.63	-	\$0.00	=	\$3,853.63	\$405.81
\$400,000	x	0.900000	x	0.01427271	=	\$5,138.18	-	\$0.00	=	\$5,138.18	\$541.09
\$500,000	x	0.900000	x	0.01427271	=	\$6,422.72	-	\$0.00	=	\$6,422.72	\$676.35

Ag Land

Acres	Crop Suitability Rating (avg)	Multiplier Rate	Ag land taxable amt.	District Tax Rate	Gross District Property Taxes	Change
Current 2016/17 Levy						
240	x	72.59	x	10.129	=	176,463.39 x 0.0127697 = \$2,253.38
360	x	72.59	x	10.129	=	264,695.08 x 0.0127697 = \$3,380.08
480	x	72.59	x	10.129	=	352,926.77 x 0.0127697 = \$4,506.77
Proposed 2017/18 Levy						
240	x	72.59	x	10.129	=	176,463.39 x 0.01427271 = \$2,518.61
360	x	72.59	x	10.129	=	264,695.08 x 0.01427271 = \$3,777.92
480	x	72.59	x	10.129	=	352,926.77 x 0.01427271 = \$5,037.22

MOTION

I move that the Cedar Falls Board of Education direct the secretary to publish the budget estimate and notice of public hearing, as required by law, in the Waterloo/Cedar Falls Courier, and that the public hearing for the 2017-2018 proposed budget be held at 7:00 p.m. on Monday, April 10, 2017, at the City of Cedar Falls City Hall, 220 Clay St. Cedar Falls, Iowa 50613.

	2017-18 Estimated Expenditures	Est. Amount Necessary to be Raised by Property Taxation
General Operating Fund	\$58,944,648	\$20,984,317
Student Activity Fund	\$1,123,031	\$0
Management Fund	\$691,731	\$700,000
Fiduciary Funds	\$6,060	\$0
Capital Projects	\$25,185,839	\$0
Capital Projects (SAVE)	\$2,817,210	\$0
Physical Plant & Equipment Levy	\$4,824,900	\$3,401,712
Debt Service Fund	\$4,827,250	\$2,419,725
Nutrition Fund	\$2,655,085	\$0
Total	\$101,075,754	\$27,505,754

Department of Management
Form S-A Publication

NOTICE OF PUBLIC HEARING

**AMENDMENT OF CURRENT BUDGET
FISCAL YEAR 2016/2017**

Date of Public Hearing: April 10, 2017

Time of Public Hearing: 7:00 PM

Location of Public Hearing: City of Cedar Falls City Hall, 220 Clay St., Cedar Falls, Iowa

The Board of Directors will conduct a public hearing at the above-noted time and place for the purpose of amending the current school budget by changing estimates of expenditures in the following areas by the following amounts:

Area	From	To	Reasons
Instruction	40,700,355	41,444,549	TLC Grant, technology equipment, staffing
Total Support Services	16,392,197	17,005,312	Technology equipment, staffing
Noninstructional Programs			
Total Other Expenditures	12,361,198	34,912,469	Debt refinancing, construction projects

This change in estimates of expenditures will be financed from increased receipts and balances not budgeted or considered in the current budget. There will be no increase in taxes to be paid in the fiscal year ending June 30, 2017. At the hearing, any resident or taxpayer may present objections to, or arguments in favor of, any part of the proposed amendment. A detailed statement of additional receipts other than taxes, balances on hand at the close of the preceding fiscal year, and proposed expenditures, both past and anticipated, will be available at the hearing.

MOTION

I move that the Cedar Falls Board of Education set 7:00 p.m. Monday, April 10, 2017 at the City of Cedar Falls City Hall, 220 Clay Street, Cedar Falls, Iowa, as the time, date and place to hold a public hearing to amend the current 2016-2017 school year estimated budget expenditures.

	From	To	Reason
Instruction	\$40,700,355	\$41,444,549	TLC Grant, technology equipment, staffing
Total Support Services	\$16,392,197	\$17,005,312	Technology equipment, staffing
Non-instructional Programs			
Total Other Expenditures	\$12,361,198	\$34,912,469	Refinancing of debt, construction projects