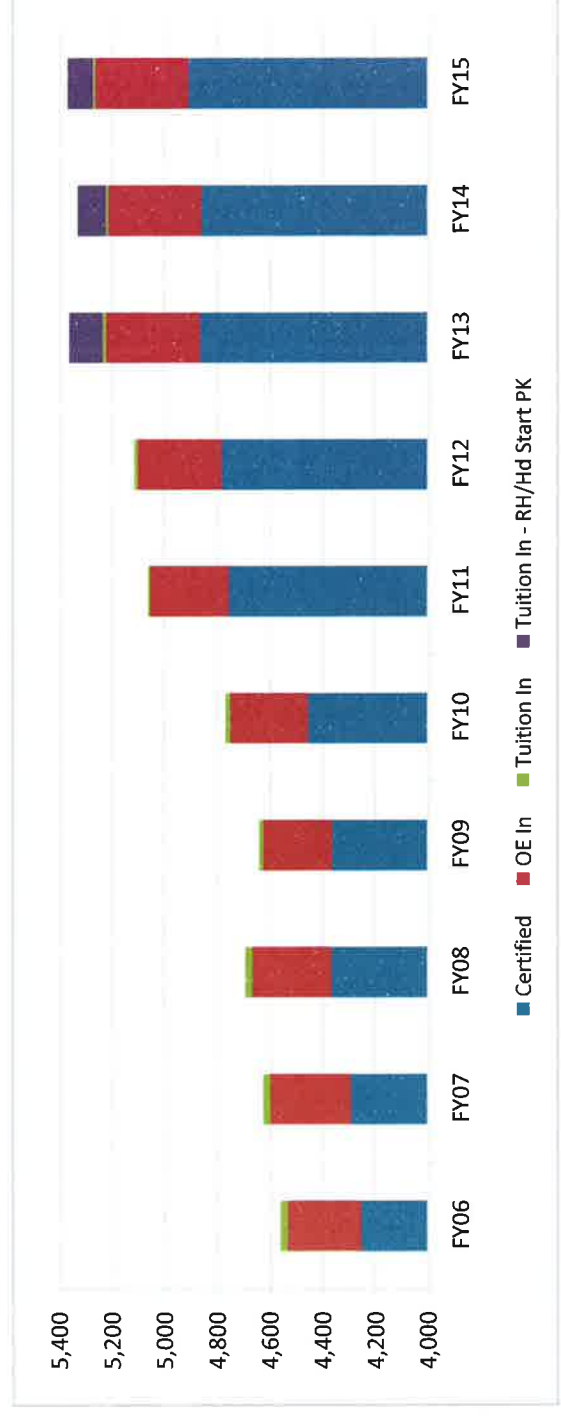


**Cedar Falls Community School District
Certified Enrollment History**

	FY06	FY07	FY08	FY09	FY10	FY11	FY12	FY13	FY14	FY15
Certified Enrollment (Oct. 1)	4,126.0	4,166.0	4,237.0	4,239.0	4,327.0	4,372.0	4,428.0	4,671.0	4,699.0	4,762.0
Open Enrollment Out Students	71.4	67.0	63.8	56.2	53.9	54.8	46.0	121.0	121.0	108.0
Open Enrollment Out Students - PLS						258.0	246.98			
Tuition Out Students	52.0	56.0	56.0	58.0	66.0	64.0	54.0	63.0	34.0	31.0
Home School Assistance Students	0.0	0.0	0.0	0.0	0.0	0.0	0.00	0.00	0.00	0.00
Dual Enrollment/Part Time Students	2.0	1.8	2.9	3.1	4.0	2.07	3.81	3.10	1.20	1.00
Shared-time/Non-Public Students	0.0	0.4	5.6	6.7	1.3	2.8	2.55	4.32	3.88	5.37
Total Certified Enrollment	4,251.4	4,291.2	4,365.3	4,363.0	4,452.2	4,753.67	4,781.34	4,862.42	4,859.08	4,907.37
Open Enrollment In	280.0	307.0	300.0	261.0	296.0	300.0	317.0	359.0	353.0	355.0
Total w/ Open Enrollment	4,531.4	4,598.2	4,665.3	4,624.0	4,748.2	5,053.67	5,098.34	5,221.42	5,212.08	5,262.37
Tuition In Students	27.0	27.0	26.0	15.0	19.0	8.0	15.0	13.0	10.0	9.0
Tuition In - River Hills or Head Start/PK								127.0	107.0	96.0
Total Students w/ OE & Tuition In	4,558.4	4,625.2	4,691.3	4,639.0	4,767.2	5,061.67	5,113.34	5,361.42	5,329.08	5,367.37
4 Yr. Old Pre-School Program (net weighted student count)						56.40	23.00	31.50	48.50	64.00
Total Actual Students Served in CF (less River Hills Consortium) Change from Previous Year (less River Hills Consortium)	4,435.0	4,501.8	4,565.9	4,518.1	4,646.0	4,738.47	4,786.81	5,077.60	5,111.70	5,191.00
	-5.7	66.8	64.1	-47.8	127.9	92.5	48.34	290.79	34.10	79.30



**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%

Ten Year Average	\$5,852	\$152	2.72%	\$5,855	\$1,059,587	4.17%
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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

Estimated

Allowable Growth "New Money" Comparison with Similar Size Schools

State Rank	School District	2014/15 RPDC	2014/15 RPDC/P	10/1/2014 Enrollment	2015/16 RPDC	Dollar Growth	Percent Growth	Per Pupil Growth	Enrollment Change
12	Linn-Mar	\$44,206,081	\$6,367	7,145.2	\$46,065,104	\$1,859,023	4.21%	\$260.18	202.2
13	Southeast Polk	\$42,123,185	\$6,366	6,634.4	\$42,765,342	\$642,157	1.52%	\$96.79	17.5
14	Johnston	\$40,799,694	\$6,366	6,617.1	\$42,653,827	\$1,854,133	4.54%	\$280.20	208.1
15	Marshalltown	\$34,524,120	\$6,407	5,385.0	\$34,932,495	\$408,375	1.18%	\$75.84	-3.5
16	Muscatine	\$34,022,450	\$6,366	5,328.4	\$34,362,674	\$340,224	1.00%	\$63.85	-16.0
17	Cedar Falls	\$30,967,044	\$6,373	4,907.3	\$31,666,807	\$699,763	2.26%	\$142.60	48.2
18	College	\$29,826,620	\$6,366	4,800.9	\$30,946,601	\$1,119,981	3.75%	\$233.29	115.6
19	Ottumwa	\$29,139,728	\$6,366	4,597.9	\$29,638,063	\$498,335	1.71%	\$108.38	20.5
20	Burlington	\$29,515,959	\$6,366	4,593.9	\$29,811,118	\$295,159	1.00%	\$64.25	-42.6
21	Pleasant Valley	\$27,871,611	\$6,499	4,386.1	\$28,856,152	\$984,541	3.53%	\$224.47	97.5
22	Ames	\$27,416,050	\$6,456	4,171.4	\$27,690,210	\$274,160	1.00%	\$65.72	-75.2



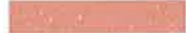
Average	\$33,673,867	\$6,391	5,324.0	\$34,489,854	\$815,986	2.34%	\$146.87	52.03
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Allowable Growth Percentage for 2015/16

1.25% Projected

2015/16 State Regular Program Growth per Pupil

\$80

-  = 1% budget guarantee for Fy16
-  = Not enough growth to exceed previous year budget guarantee
-  = negative allowable growth for FY16

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

FY 2016 Aid and Levy Worksheet

CEDAR FALLS

AEA/Dist No. 07 1044

1.2500	Enter Regular Program State Percent of Growth
1.2500	Enter Teacher Salary Supplement State Percent of Growth
1.2500	Enter Professional Development Supplement State Percent of Growth
1.2500	Enter Early Intervention Supplement State Percent of Growth
1.2500	Enter Teacher Leadership Supplement State Percent of Growth

BUDGET ENROLLMENT

	4,907.3	*	1.1	Budget Enrollment (Oct 2014 Budget Enrollment)
	.00	**	1.2	Audited Change in Oct 2013 Certified Enrollment
X	6,373		1.3	FY15 Regular Program District Cost Per Pupil (Line 2.3 - FY15 Aid & Levy)
=	0		1.4	Enrollment Audit Adjustment
	5,570		1.5	FY15 Regular Program Foundation Cost Per Pupil
X	.00	**	1.6	Audited Change in Oct 2013 Certified Enrollment (Line 1.2)
=	0		1.7	Enrollment Audit Adjustment - State Aid Portion

COST PER PUPIL AMOUNTS

	6,373		2.1	FY15 Regular Program District Cost Per Pupil (Line 1.3)
+	80		2.2	FY16 Regular Program Supplemental State Aid Amount Per Pupil
=	6,453		2.3	FY16 Regular Program District Cost Per Pupil
	537.35	**	2.4	FY15 Teacher Salary Supplement Cost Per Pupil (Line 2.6 - FY15 Aid & Levy)
+	6.86	**	2.5	FY16 Teacher Salary Supplement Supplemental State Aid Amount Per Pupil
=	544.21	**	2.6	FY16 Teacher Salary Supplement Cost Per Pupil
	63.97	**	2.7	FY15 Professional Dev Suppl Cost Per Pupil (Line 2.9 - FY15 Aid & Levy)
+	.78	**	2.8	FY16 Professional Development Supplement Supplemental State Aid Amt Per Pupil
=	64.75	**	2.9	FY16 Professional Development Supplement Cost Per Pupil
	63.52	**	2.10	FY15 Early Intervention Suppl Cost Per Pupil (Line 2.12 - FY15 Aid & Levy)
+	.85	**	2.11	FY16 Early Intervention Supplement Supplemental State Aid Amount Per Pupil
=	64.37	**	2.12	FY16 Early Intervention Supplement Cost Per Pupil
	308.82	**	2.13	FY15 Teacher Leadership Supplement Cost Per Pupil
+	3.86	**	2.14	FY16 Teacher Leadership Supplement Supplemental State Aid Amount Per Pupil
=	312.68	**	2.15	FY16 Teacher Leadership Supplement Cost Per Pupil

WEIGHTED ENROLLMENT

	208.80	**	3.1	0.72 Special Ed Weighting in Addition to 1.0
+	185.77	**	3.2	1.21 Special Ed Weighting in Addition to 1.0
+	208.24	**	3.3	2.74 Special Ed Weighting in Addition to 1.0
=	602.81	**	3.4	Total Special Ed Weighting in Addition to 1.0
+	4,907.3	*	3.5	Budget Enrollment (Line 1.1)
=	5,510.11	**	3.6	AEA Weighted Enrollment
+	.00	**	3.7	AEA Supplementary Weight for Sharing
=	5,510.11	**	3.8	AEA Weighted Enrollment with AEA Supplementary Weight for Sharing
+	37.730	***	3.9	Supplementary Weighting - Sharing
+	17.600	***	3.10	Supplementary Weighting - At-Risk Formula
+	16.94	**	3.11	Supplementary Weighting - ELL
+	.000	***	3.12	Supplementary Weighting - Reorganization Incentives
=	72.270	***	3.13	Total Supplementary Weighting
+	5,510.11	**	3.14	AEA Weighted Enrollment (Line 3.6)
=	5,582.380	***	3.15	District Weighted Enrollment
-	602.81	**	3.16	Total Special Ed Weighting in Addition to 1.0 (Line 3.4)
=	4,979.570	***	3.17	District Weighted Enrollment without Special Ed Weightings

REGULAR PROGRAM DISTRICT COST CALCULATIONS

	6,453		4.1	FY16 Regular Program District Cost Per Pupil (Line 2.3)
X	4,907.3	*	4.2	Budget Enrollment (Line 1.1)
=	31,666,807		4.3	FY16 Regular Program District Cost without Adjustment
	30,967,044		4.4	FY15 Regular Program District Cost (Line 4.3 - FY15 Aid & Levy)
X	1.01	**	4.5	101% Budget Adjustment
=	31,276,714		4.6	101% of FY15 Regular Program District Cost
-	31,666,807		4.7	FY16 Regular Program District Cost without Adjustment (Line 4.3)
=	0		4.8	FY16 Regular Program Budget Adjustment (if negative, enter zero)

OTHER DISTRICT COST CALCULATIONS

	6,453		4.9	FY16 Regular Program District Cost Per Pupil (Line 2.3)
X	72.270	***	4.10	Total Supplementary Weighting (Line 3.13)
=	466,358		4.11	District Cost for Supplementary Weighting
	6,453		4.12	FY16 Regular Program District Cost Per Pupil (Line 2.3)
X	602.81	**	4.13	Total Special Ed Weighting in Addition to 1.0 (Line 3.4)
=	3,889,933		4.14	Special Education Instruction District Cost
	544.21	**	4.15	FY16 Teacher Salary Supplement District Cost Per Pupil (Line 2.6)
X	4,907.3	*	4.16	Budget Enrollment (Line 1.1)
=	2,670,602		4.17	Unadjusted Teacher Salary Supplement District Cost

	2,611,037		4.18	FY15 Unadj Teacher Salary Suppl District Cost (Line 4.17 - FY15 Aid & Levy)
-	2,670,602		4.19	Unadjusted Teacher Salary Supplement District Cost (Line 4.17)
=	0		4.20	Teacher Salary Supplement Budget Adjustment (if negative, enter zero)
+	2,670,602		4.21	Unadjusted Teacher Salary Supplement District Cost (Line 4.17)
=	2,670,602		4.22	Teacher Salary Supplement District Cost
	64.75	**	4.23	FY16 Professional Development Supplement District Cost Per Pupil (Line 2.9)
X	4,907.3	*	4.24	Budget Enrollment (Line 1.1)
=	317,748		4.25	Unadjusted Professional Development Supplement District Cost
	310,837		4.26	FY15 Unadjusted Prof Dev Suppl District Cost (Line 4.25 - FY15 Aid & Levy)
-	317,748		4.27	Unadjusted Professional Development Supplement District Cost (Line 4.25)
=	0		4.28	Professional Development Supplement Budget Adjustment (if negative, enter zero)
+	317,748		4.29	Unadjusted Professional Development Supplement District Cost (Line 4.25)
=	317,748		4.30	Professional Development Supplement District Cost
	64.37	**	4.31	FY16 Early Intervention Supplement District Cost Per Pupil (Line 2.12)
X	4,907.3	*	4.32	Budget Enrollment (Line 1.1)
=	315,883		4.33	Unadjusted Early Intervention Supplement District Cost
	308,650		4.34	FY15 Unadj Early Intervention Suppl District Cost (Line 4.33 - FY15 Aid & Levy)
-	315,883		4.35	Unadjusted Early Intervention Supplement District Cost (Line 4.33)
=	0		4.36	Early Intervention Supplement Budget Adjustment (if negative, enter zero)
+	315,883		4.37	Unadjusted Early Intervention Supplement District Cost (Line 4.33)
=	315,883		4.38	Early Intervention Supplement District Cost
	312.68	**	4.39	FY16 Teacher Leadership Supplement District Cost Per Pupil (Line 2.15)
X	.0	*	4.40	Budget Enrollment (Line 1.1 for FY15 TLC Participants Only)
=	0		4.41	Unadjusted Teacher Leadership Supplement District Cost
	0		4.42	FY15 Unadjusted Teacher Leadership Suppl District Cost
-	0		4.43	Unadjusted Teacher Leadership Supplement District Cost (Line 4.41)
=	0		4.44	Teacher Leadership Supplement Budget Adjustment (if negative, enter zero)
+	0		4.45	Unadjusted Teacher Leadership Supplement District Cost (Line 4.41)
=	0		4.46	Teacher Leadership Supplement District Cost

AEA DISTRICT COST CALCULATIONS

	286.69	**	4.47	AEA Special Ed Support Cost Per Pupil
X	5,510.11	**	4.48	AEA Weighted Enrollment (Line 3.6)
=	1,579,693		4.49	AEA Special Ed Support District Cost without Adjustment
	1,538,702		4.50	FY15 AEA Special Ed Support Dist Cost (Line 4.41 - FY15 Aid & Levy)
+	0		4.51	FY15 AEA Special Ed Support Adjustment (Line 4.46 - FY15 Aid & Levy)
=	1,538,702		4.52	FY15 Total AEA Special Ed Support District Cost
-	1,579,693		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)
	4,907.3	*	4.55	Budget Enrollment (Line 1.1)
+	324		4.56	Resident Accredited Nonpublic Students
-	3.7	*	4.57	Shared-Time Nonpublic Pupils Counted in Line 1.1
=	5,228		4.58	Total Enrollment Served - AEA Media and Ed Services
X	53.04	**	4.59	FY16 AEA Media Cost Per Pupil
=	277,293		4.60	AEA Media Services District Cost
	5,228		4.61	Total Enrollment Served - AEA Media and Ed Services (Line 4.58)
X	59.25	**	4.62	FY16 AEA Ed Services Cost Per Pupil
=	309,759		4.63	AEA Ed Services District Cost
	.00	**	4.64	AEA Supplementary Weight for Sharing (Line 3.7)
X	286.69	**	4.65	AEA Special Ed Support Cost Per Pupil (Line 4.47)
=	0		4.66	AEA Sharing District Cost
	36.51	**	4.67	FY16 AEA Teacher Salary Supplement District Cost Per Pupil
X	5,510.11	**	4.68	AEA Weighted Enrollment (Line 3.6)
=	201,174		4.69	Unadjusted AEA Teacher Salary Supplement District Cost
	196,413		4.70	FY15 Unadj AEA Teacher Salary Suppl District Cost (Line 4.61-FY15 Aid & Levy)
-	201,174		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)
+	201,174		4.73	Unadjusted AEA Teacher Salary Supplement District Cost (Line 4.69)
=	201,174		4.74	AEA Teacher Salary Supplement District Cost
	4.19	**	4.75	FY16 AEA Professional Development Supplement District Cost Per Pupil
X	5,510.11	**	4.76	AEA Weighted Enrollment (Line 3.6)
=	23,087		4.77	Unadjusted AEA Professional Development Supplement District Cost
	22,548		4.78	FY15 Unadj AEA Prof Dev Suppl District Cost (Line 4.69 - FY15 Aid & Levy)
-	23,087		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)
+	23,087		4.81	Unadjusted AEA Professional Development Supplement District Cost (Line 4.77)
=	23,087		4.82	AEA Professional Development Supplement District Cost

COMBINED DISTRICT COST SUMMARY

	31,666,807		5.1	Regular Program District Cost without Adjustment (Line 4.3)
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+	0	5.2	Regular Program Budget Adjustment Adopted (Line 4.8)
+	466,358	5.3	District Cost for Supplementary Weighting (Line 4.11)
+	3,889,933	5.4	Special Education Instruction District Cost (Line 4.14)
+	2,670,602	5.5	Teacher Salary Supplement District Cost (Line 4.22)
+	317,748	5.6	Professional Development Supplement District Cost (Line 4.30)
+	315,883	5.7	Early Intervention Supplement District Cost (Line 4.38)
+	0	5.8	Teacher Leadership Supplement District Cost (Line 4.46)
+	1,579,693	5.9	AEA Special Ed Support District Cost without Adjustment (Line 4.49)
+	0	5.10	AEA Special Ed Support Adjustment (Line 4.54)
+	277,293	5.11	AEA Media Services District Cost (Line 4.60)
+	309,759	5.12	AEA Ed Services District Cost (Line 4.63)
+	0	5.13	AEA Sharing District Cost (Line 4.66)
+	201,174	5.14	AEA Teacher Salary Supplement District Cost (Line 4.74)
+	23,087	5.15	AEA Professional Development Supplement District Cost (Line 4.82)
-	66,618	5.16	AEA Statewide State Aid Reduction
+	738,732	5.17	FY16 SBRC Modified Supplemental Amount - Dropout
+	0	5.18	Enrollment Audit Adjustment (Line 1.4)
=	42,390,451	5.19	Combined District Cost

UNIFORM LEVY DOLLARS

	1,646,442,620	6.1	2014 Taxable Valuation with Gas & Electric Utilities (Enter on TaxCert tab)
X	5.40000	6.2	Uniform Levy Rate
=	8,890,790	6.3	Uniform Levy Dollars

UNIFORM LEVY UTILITY REPLACEMENT ADJUSTMENT

	39,475	6.4	Uniform Levy Utility Replacement Paid FY15
-	41,802	6.5	Uniform Levy Utility Replacement Budgeted FY15
=	(2,327)	6.6	Uniform Levy Utility Replacement Adjustment
+	8,890,790	6.7	Uniform Levy Dollars Before Utility Repl and C&I Adjustments (Line 6.3)
=	8,888,463	6.8	Uniform Levy Dollars Adjusted for Utility Replacement

UNIFORM LEVY C&I STATE REPLACEMENT ADJUSTMENT

	396,260,648	6.9	2014 Commercial & Industrial Calculated 100% Valuation
-	356,634,583	6.10	2014 Commercial & Industrial Taxable Valuation (90% Rollback)
=	39,626,065	6.11	2014 Commercial & Industrial Valuation Reduction
X	5.40000	6.12	Uniform Levy Rate (Line 6.2)
=	213,981	6.13	Uniform Levy Commercial & Industrial State Replacement Estimate
	144,191	6.14	Previous Year Uniform Levy C&I State Replacement Paid
-	107,902	6.15	Previous Year Uniform Levy C&I State Replacement Budgeted
=	36,289	6.16	Previous Year Uniform Levy C&I State Replacement Paid Minus Budgeted
+	213,981	6.17	Uniform Levy Commercial & Industrial State Replacement Est (Line 6.13)
=	250,270	6.18	Total Uniform Levy C&I State Replacement Adjustment
+	8,888,463	6.19	Uniform Levy Dollars Adjusted for Utility Replacement (Line 6.8)
=	9,138,733	6.20	Uniform Levy Dollars Adjusted for Utility Replacement & C&I Adjustment

STATE FOUNDATION AID

	5,640	7.1	State Regular Program Foundation Cost Per Pupil
X	4,979,570 ***	7.2	District Weighted Enrollment without Special Ed Weightings (Line 3.17)
=	28,084,775	7.3	District Foundation Dollars without Special Ed
	5,640	7.4	State Special Ed Program Foundation Cost Per Pupil
X	602.81 **	7.5	Total Special Ed Weighting in Addition to 1.0 (Line 3.4)
=	3,399,848	7.6	District Special Ed Foundation Dollars
	224	7.7	State AEA Special Ed Support Foundation Cost Per Pupil
X	5,510.11 **	7.8	AEA Weighted Enrollment with AEA Supplementary Weight for Sharing (Line 3.8)
=	1,234,265	7.9	AEA Foundation Dollars for Special Ed and Sharing
+	201,174	7.10	AEA Teacher Salary Supplement District Cost (Line 4.74)
+	23,087	7.11	AEA Professional Development Supplement District Cost (Line 4.82)
=	1,458,526	7.12	Total AEA Foundation Dollars
+	28,084,775	7.13	District Foundation Dollars without Special Ed (Line 7.3)
+	3,399,848	7.14	District Special Ed Foundation Dollars (Line 7.6)
+	0	7.15	Enrollment Audit Adjustment - State Aid Portion (Line 1.7)
+	2,670,602	7.16	Teacher Salary Supplement District Cost (Line 4.22)
+	317,748	7.17	Professional Development Supplement District Cost (Line 4.30)
+	315,883	7.18	Early Intervention Supplement District Cost (Line 4.38)
+	0	7.19	Teacher Leadership Supplement District Cost (Line 4.46)
=	36,247,382	7.20	Total Foundation Dollars
-	9,138,733	7.21	Uniform Levy Dollars Adj for Utility Replacement & C&I Adjustment (Line 6.20)
=	27,108,649	7.22	Unadjusted State Foundation Aid
	5,582,380 ***	7.23	District Weighted Enrollment (Line 3.15)
X	300	7.24	\$300 Minimum Aid Per Pupil
=	1,674,714	7.25	Minimum Aid
-	27,108,649	7.26	Unadjusted State Foundation Aid (Line 7.22)

=	0	7.27	Minimum Aid Adjustment (If Negative, Enter Zero)
PRESCHOOL FOUNDATION AID			
	64.0 *	7.28	Preschool Budget Enrollment (Actual Enrollment X 50%)
X	6,446	7.29	FY16 Regular Program State Cost Per Pupil
=	412,544	7.30	Preschool Foundation Aid
	.0	7.31	Audited Change in October 2013 Preschool Budget Enrollment
X	6,366	7.32	FY15 Regular Program State Cost Per Pupil
=	0	7.33	Preschool Enrollment Audit Adjustment
+	412,544	7.34	Preschool Foundation Aid (Line 7.30)
=	412,544	7.35	Total Preschool Foundation Aid
ADDITIONAL DOLLAR LEVY			
	42,390,451	8.1	Combined District Cost (Line 5.19)
-	36,247,382	8.2	Total Foundation Dollars (Line 7.20)
-	0	8.3	Minimum Aid Adjustment (Line 7.27)
=	6,143,069	8.4	Additional Dollar Levy
PROPERTY TAX ADJUSTMENT AID			
	1,646,442,620	8.5	2014 Taxable Valuation with Gas & Electric Utilities (Line 6.1)
-	1,620,002,240	8.6	2013 Taxable Valuation with Gas & Electric Utilities (Line 6.1 - FY15 Aid & Levy)
=	26,440,380	8.7	Dollar Increase in Taxable Valuation (If negative, enter zero)
/	1,620,002,240	8.8	2013 Taxable Valuation with Gas & Electric Utilities (Line 8.6)
=	.0163	8.9	Increase in Taxable Valuation (to 4 Decimals)
X	45,721	8.10	FY15 Property Tax Adjustment Aid (Line 8.14 - FY15 Aid & Levy)
=	745	8.11	Reduction in Property Tax Adjustment Aid
	45,721	8.12	FY15 Property Tax Adjustment Aid (Line 8.10)
-	745	8.13	Reduction in Property Tax Adjustment Aid (Line 8.11)
=	44,976	8.14	FY16 Property Tax Adjustment Aid
PROPERTY TAX REPLACEMENT PAYMENT (PTRP)			
	796	8.15	FY16 Property Tax Portion of State Cost Per Pupil
-	750	8.16	Base (FY13) Property Tax Portion of State Cost Per Pupil
=	46	8.17	Property Tax Replacement Amount Per Pupil
X	5,582,380 ***	8.18	District Weighted Enrollment (Line 3.15)
=	256,789	8.19	Property Tax Replacement Payment (PTRP)
ADJUSTED ADDITIONAL PROPERTY TAX LEVY AID			
	5582.380 ***	8.20	District Weighted Enrollment (Line 3.15)
X	6,446	8.21	FY16 Regular Program State Cost Per Pupil
X	12.50% **	8.22	Property Tax Portion of State Cost Per Pupil
=	4,499,398	8.23	Adjusted Additional Property Tax Dollar Levy
-	256,789	8.24	Property Tax Replacement Payment (PTRP) (Line 8.19)
=	4,242,609	8.25	Adjusted Additional Property Tax Dollar Levy less PTRP
/	1,646,442,620	8.26	2014 Taxable Valuation with Gas & Electric Utilities (Line 6.1)
=	2.57683	8.27	Adjusted Additional Property Tax Levy Rate
-	3.25000	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	1,646,442,620	8.30	2014 Taxable Valuation with Gas & Electric Utilities (Line 6.1)
=	0	8.31	FY16 Adjusted Additional Property Tax Levy Aid
PROPERTY TAX EQUITY AND RELIEF (PTER) FUNDING			
	6,446	8.32	FY16 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	5,582,380 ***	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			
	6,143,069	8.37	Additional Dollar Levy (Line 8.4)
-	44,976	8.38	Property Tax Adjustment Aid (Line 8.14)
-	0	8.39	FY14 District Special Ed Positive Balance, Property & Utility Repl Tax Portion
-	0	8.40	FY14 AEA Special Ed Reduction, Property & Utility Replacement Tax Portion
+	66,618	8.41	AEA Statewide State Aid Reduction (Line 5.16)
-	256,789	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)
=	5,907,922	8.45	Additional Levy before Utility Replacement Adjustment
FINAL STATE FOUNDATION AID			
	27,108,649	9.1	Unadjusted State Foundation Aid (Line 7.22)
+	0	9.2	Minimum Aid Adjustment (Line 7.27)
+	44,976	9.3	Property Tax Adjustment Aid (Line 8.14)
+	0	9.4	FY14 District Special Ed Positive Balance, Property & Util Repl Portion (Line 8.39)
+	0	9.5	FY14 AEA Special Ed Reduction, Property & Utility Repl Tax Portion (Line 8.40)
-	66,618	9.6	AEA Statewide State Aid Reduction (Line 5.16)

+	256,789	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
+	412,544	9.11	Total Preschool Foundation Aid (Line 7.35)
=	27,756,340	9.12	State Foundation Aid

INSTRUCTIONAL SUPPORT PROGRAM

	31,666,807	10.1	FY16 Regular Program District Cost without Adjustment (Line 4.3)
+	0	10.2	Regular Program Budget Adjustment Adopted (Line 4.8)
=	31,666,807	10.3	Total Regular Program District Cost
X	.1000	10.4	Maximum Portion (Can't exceed .1000)
=	3,166,681	10.5	Unadjusted Instructional Support Program Dollars
	1,646,442,620	10.6	2014 Taxable Valuation with Gas & Electric Utilities (Line 6.1)
/	4,907.3 *	10.7	Budget Enrollment (Line 1.1)
=	335,509	10.8	District Taxable Valuation Per Pupil
	306,000	10.9	State Taxable Valuation Per Pupil
/	335,509	10.10	District Taxable Valuation Per Pupil (Line 10.8)
X	.25 **	10.11	.25
=	.2280	10.12	State Aid Portion of Program Dollars (Round to 4 Decimals)
X	3,166,681	10.13	Unadjusted Instructional Support Program Dollars (Line 10.5)
=	722,003	10.14	Unadjusted Instructional Support State Aid
	.00 **	10.15	Instructional Support Income Surtax Rate
X	47,192,360	10.16	District Income Tax Paid in 2013
=	0	10.17	Instructional Support Income Surtax Dollars
	3,166,681	10.18	Unadjusted Instructional Support Program Dollars (Line 10.5)
-	722,003	10.19	Unadjusted Instructional Support State Aid (Line 10.14)
-	0	10.20	Instructional Support Income Surtax Dollars (Line 10.17)
=	2,444,678	10.21	Instructional Support Property & Utility Replacement Tax Dollars
	722,003	10.22	Unadjusted Instructional Support State Aid (Line 10.14)
X	.1700000	10.23	Prorata Reduction to State Appropriation Amount
=	122,741	10.24	Adjusted Instructional Support State Aid
+	0	10.25	Instructional Support Income Surtax Dollars (Line 10.17)
+	2,444,678	10.26	Instructional Support Property & Utility Replacement Tax Dollars (Line 10.21)
=	2,567,419	10.27	Adjusted Instructional Support Program Dollars

EDUCATIONAL IMPROVEMENT PROGRAM

	31,666,807	11.1	FY16 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	47,192,360	11.5	District Income Tax Paid in 2013 (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 ADJUSTMENT - UTILITY REPLACEMENT

	25,736	13.1	Additional Levy Utility Replacement Paid FY15
-	27,253	13.2	Additional Levy Utility Replacement Budgeted FY15
=	(1,517)	13.3	Additional Levy Utility Replacement Adjustment
	5,907,922	13.4	Additional Levy before Utility Replacement Adjustment (Line 8.45)
-	(1,517)	13.5	Additional Levy Utility Replacement Adjustment (Line 13.3)
=	5,909,439	13.6	Additional Levy Adjusted for Utility Replacement
	(2,327)	13.7	Uniform Levy Utility Replacement Adjustment (Line 6.6)
+	(1,517)	13.8	Additional Levy Utility Replacement Adjustment (Line 13.3)
=	(3,844)	13.9	Total Utility Replacement Adjustment

ADDITIONAL LEVY - C&I STATE REPLACEMENT ADJUSTMENT

	5,909,439	13.10	Additional Levy Adjusted for Utility Replacement (Line 13.6)
/	1,646,442,620	13.11	2014 Taxable Valuation with Gas & Electric Utilities (Line 6.1)
=	3.58922	13.12	Additional Tax Rate Adjusted for Utility Replacement
X	39,626,065	13.13	2014 Commercial & Industrial Valuation Reduction (Line 6.11)
=	142,227	13.14	Additional Levy Commercial & Industrial State Replacement Estimate
	94,004	13.15	Previous Year Additional Levy C&I State Replacement Paid
-	71,224	13.16	Previous Year Additional Levy C&I State Replacement Budgeted
=	22,780	13.17	Previous Year Additional Levy C&I State Replacement Paid Minus Budgeted
+	142,227	13.18	Additional Levy Commercial & Industrial State Replacement Est (Line 13.14)
=	165,007	13.19	Total Additional Levy C&I State Replacement Adjustment
	5,909,439	13.20	Additional Levy Adjusted for Utility Replacement (Line 13.6)
-	165,007	13.21	Total Additional Levy C&I State Replacement Adjustment (Line 13.19)

=	5,744,432	13.22	Additional Levy Adjusted for Utility Replacement & C&I State Replacement
	250,270	13.23	Total Uniform Levy C&I State Replacement Adjustment (Line 6.18)
+	165,007	13.24	Total Additional Levy C&I State Replacement Adjustment (Line 13.19)
=	415,277	13.25	Total C&I State Replacement Adjustment
SECTION 14 IS INTENTIONALLY BLANK			
SUMMARY OF GENERAL FUND LEVIES			
	8,890,790	15.1	Uniform Levy Dollars before Utility Repl and C&I Adjustments (Line 6.3)
+	5,744,432	15.2	Additional Levy Dollars Adjusted for Utility Repl & C&I State Repl (Line 13.22)
=	14,635,222	15.3	Total Levy to Fund Combined District Cost
+	2,444,678	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
=	17,079,900	15.8	Levy to Fund Budget Authority
+	314,189	15.9	Cash Reserve Levy - SBRC
+	200,000	15.10	Cash Reserve Levy - Other
-	0	15.11	Use of Fund Balance to Reduce Levy
=	17,594,089	15.12	Total General Fund Levy
-	2,444,678	15.13	Instructional Support Levy (Line 10.21)
=	15,149,411	15.14	Subtotal General Fund Levy without Instructional Support
/	1,646,442,620	15.15	2014 Taxable Valuation with Gas & Electric Utilities (Line 6.1)
=	9.20130	15.16	Subtotal General Fund Levy Rate
	2,444,678	15.17	Instructional Support Levy (Line 10.21)
/	1,901,822,505	15.18	2014 Taxable and TIF Valuations with Gas & Electric (enter TIF on TaxCert tab)
=	1.28544	15.19	Instructional Support Levy Rate
+	9.20130	15.20	Subtotal General Fund Levy Rate (Line 15.16)
=	10.48674	15.21	Total General Fund Levy Rate
STATE PAYMENTS TO AEA AND DISTRICT			
-	1,579,693	16.1	AEA Special Ed Support District Cost without Adjustment (Line 4.49)
+	0	16.2	AEA Special Ed Support Adjustment (Line 4.54)
+	277,293	16.3	AEA Media Services District Cost (Line 4.60)
+	309,759	16.4	AEA Ed Services District Cost (Line 4.63)
+	0	16.5	AEA Sharing District Cost (Line 4.66)
+	201,174	16.6	AEA Teacher Salary Supplement District Cost (Line 4.74)
+	23,087	16.7	AEA Professional Development Supplement District Cost (Line 4.82)
-	66,618	16.8	AEA Statewide State Aid Reduction (Line 5.16)
=	2,324,388	16.9	State Payments to AEA
	27,756,340	16.10	State Foundation Aid (Line 9.12)
-	2,324,388	16.11	State Payments to AEA (Line 16.9)
=	25,431,952	16.12	State Payments to District
SUMMARY OF GENERAL FUND BUDGET AUTHORITY			
+	42,390,451	17.1	Combined District Cost (Line 5.19)
+	8,625,529	17.2	Estimated FY15 Unspent Budget Authority
+	0	17.3	Allowance for Construction Project by SBRC
+	2,567,419	17.4	Adjusted Instructional Support Program Dollars (Line 10.27)
+	0	17.5	Ed Improvement Program (Line 11.3)
+	412,544	17.6	Total Preschool Foundation Aid (Line 7.35)
		17.7	This Line is Intentionally Blank
+	5,839,314	17.8	Estimated FY16 Other Miscellaneous Income
=	59,835,257	17.9	Estimated Total Maximum General Fund Budget Authority
SUMMARY OF FINANCING FOR GENERAL FUND MAXIMUM BUDGET			
	8,625,529	18.1	Estimated FY15 Unspent Budget Authority (Line 17.2)
+	0	18.2	Allowance for Construction Project by SBRC (Line 17.3)
+	17,079,900	18.3	Levy to Fund Budget Authority (Line 15.8)
+	27,756,340	18.4	State Foundation Aid (Line 9.12)
+	122,741	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)
+	415,277	18.8	Total C&I State Replacement Adjustment (Line 13.25)
+	(3,844)	18.9	Total Utility Replacement Adjustment (Line 13.9)
+	5,839,314	18.10	Estimated FY16 Other Miscellaneous Income (Line 17.8)
=	59,835,257	18.11	Estimated Financing for Total General Fund Maximum Budget
VOTED PHYSICAL PLANT & EQUIPMENT (PPEL)			
	1,901,822,505	19.1	2014 Taxable and TIF Valuations with Gas & Electric (Line 15.18)
X	1.34000	19.2	Voted PPEL Rate Limit (Maximum 1.34)
=	2,548,442	19.3	Maximum Voted PPEL Dollars (Enter loan agreements on Line 1, Form 703)
	.00 **	19.4	Voted PPEL Income Surtax Rate
X	0	19.5	District Income Tax Paid in 2013 (Line 10.16)

=	0	19.6	Voted PPEL Income Surtax Dollars
	2,548,442	19.7	Maximum Voted PPEL Dollars (Line 19.3)
-	0	19.8	Voted PPEL Income Surtax Dollars (Line 19.6)
=	2,548,442	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

	530,000		21.1	Management
	0		21.2	Amana Library
	627,601		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
	0		21.7	Debt Service (Complete Form 703)

FY 2016 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.

***(Enter Commercial & Industrial property valuations on the bottom of the TaxCert tab.)
(There is no data entry on this page. All data is pulled from the TaxCert tab.)***

1. Commercial & Industrial Non-TIF 100% Valuation (row 3 divided by .90)	396,260,648
2. Commercial & Industrial TIF 100% Valuation (row 4 divided by .90)	269,421,182
3. Commercial & Industrial Non-TIF Taxable Valuation (from TaxCert tab)	356,634,583
4. Commercial & Industrial TIF Taxable Valuation (from TaxCert tab)	242,479,064
5. Estimated Non-TIF Valuation Reduction (row 1 minus row 3)	39,626,065
6. Estimated TIF Valuation Reduction (row 2 minus row 4)	26,942,118
7. Estimated Debt Service, PPEL, ISL Valuation Reduction (row 5 plus row 6)	66,568,183

	Levy Rate from TaxCert page	Estimated C&I Replacement
Subtotal General Fund Levy	9.20130	364,611
+Instructional Support Levy	1.28544	85,569
=Total General Fund Levy	10.48674	450,180
Management	.32191	12,756
Amana Library	.00000	0
Voted Physical Plant & Equipment	1.34000	89,201
Regular Physical Plant & Equipment	.33000	21,968
Reorganization Equalization Levy	.00000	0
Emergency Levy (for Disaster Recovery)	.00000	0
Public Education/Recreation (Playground)	.00000	0
Debt Service	.00000	0
GRAND TOTAL State Replacement Estimate	12.47865	574,105

**NOTICE OF PUBLIC HEARING
PROPOSED CEDAR FALLS SCHOOL BUDGET SUMMARY
FISCAL YEAR 2015-2016**

Department of Management - Form S-PB-8

		Budget 2016	Re-est. 2015	Actual 2014	Avg % 14-16
Taxes Levied on Property	1	21,227,763	21,421,939	22,592,735	-3.1%
Utility Replacement Excise Tax	2	72,369	98,955	100,269	-15.0%
Income Surtaxes	3	0	0	0	
Tuition/Transportation Received	4	2,850,199	6,640,474	6,364,203	
Earnings on Investments	5	65,650	74,868	88,449	
Nutrition Program Sales	6	1,489,507	1,447,810	1,374,180	
Student Activities and Sales	7	1,505,450	1,162,028	1,161,106	
Other Revenues from Local Sources	8	436,357	429,525	490,586	
Revenue from Intermediary Sources	9	0	0	0	
State Foundation Aid	10	27,756,340	26,930,202	24,499,485	
Instructional Support State Aid	11	122,741	0	0	
Other State Sources	12	4,320,526	4,767,368	5,138,757	
Commercial & Industrial State Replacement	13	574,105	295,955	0	
Title I Grants	14	336,085	346,232	419,654	
IDEA and Other Federal Sources	15	2,635,622	2,633,874	2,965,026	
Total Revenues	16	63,392,714	66,249,230	65,194,450	
General Long-Term Debt Proceeds	17	0	0	9,999,287	
Transfers In	18	2,776,442	3,274,842	3,272,269	
Proceeds of Fixed Asset Dispositions	19	10,000	10,000	131,592	
Total Revenues & Other Sources	20	66,179,156	69,534,072	78,597,598	
Beginning Fund Balance	21	20,411,175	21,643,061	17,018,608	
Total Resources	22	86,590,331	91,177,133	95,616,206	
*Instruction	23	37,174,144	39,482,861	37,977,777	-1.1%
Student Support Services	24	1,734,577	1,681,595	1,691,188	
Instructional Staff Support Services	25	1,725,771	1,643,377	1,547,129	
General Administration	26	1,064,179	1,052,895	892,215	
School/Building Administration	27	3,702,251	3,551,607	3,303,684	
Business & Central Administration	28	1,486,883	1,470,719	1,430,058	
Plant Operation and Maintenance	29	4,743,049	4,550,864	4,585,332	
Student Transportation	30	1,954,319	1,880,594	1,703,981	
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*Total Support Services (lines 24-31)	31A	16,411,029	15,831,651	15,153,587	4.1%
*Noninstructional Programs	32	2,505,486	2,409,616	2,103,318	9.1%
Facilities Acquisition and Construction	33	4,597,744	4,355,537	10,078,476	
Debt Service	34	2,780,442	3,279,160	3,335,464	
AEA Support - Direct to AEA	35	2,324,388	2,132,291	2,052,254	
*Total Other Expenditures (lines 33-35)	35A	9,702,574	9,766,988	15,466,194	-20.8%
Total Expenditures	36	65,793,233	67,491,116	70,700,876	
Transfers Out	37	2,776,442	3,274,842	3,272,269	
Total Expenditures & Other Uses	38	68,569,675	70,765,958	73,973,145	
Ending Fund Balance	39	18,020,656	20,411,175	21,643,061	
Total Requirements	40	86,590,331	91,177,133	95,616,206	

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

12.47865

Location of Public Hearing:

Date of Hearing:

Time of Hearing:

**James L. Robinson Administrative Center
1002 W. First St., Cedar Falls, Iowa**

04/13/15

7:00 PM

xx/xx/xx

The Board of Directors will conduct a public hearing on the proposed 2015/16 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, 2015-JUNE 30, 2016

Department of Management - Form S-TX

CEDAR FALLS

District Number 1044

Total Special Program Funding

Instructional Support (A&L line 10.5)	097	3,166,681
Educational Improvement (A&L line 11.3)	099	0
Voted Physical Plant & Equipment (A&L line 19.3)	105	2,548,442

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	14,635,222			
+Educational Improvement Levy (A&L line 15.5)	2	0			
+Cash Reserve Levy - SBRC (A&L line 15.9)	3	314,189			
+Cash Reserve Levy - Other (A&L line 15.10)	4	200,000			
-Use of Fund Balance to Reduce Levy (A&L line 15.11)	5	0			
=Subtotal General Fund Levy (A&L line 15.14)	6	15,149,411	9.20130	15,096,044	53,367
+Instructional Support Levy (A&L line 15.13)	7	2,444,678	1.28544	2,437,223	7,455
=Total General Fund Levy (A&L line 15.12)	8	17,594,089	10.48674	17,533,267	60,822
	9				
Management	10	530,000	.32191	528,139	1,861
Amana Library	11	0	.00000	0	0
Voted Physical Plant & Equipment (Loan Agreement)	12	0			
+Voted Physical Plant & Equipment (Capital Project)	13	2,548,442			
=Subtotal Voted Physical Plant & Equipment	14	2,548,442	1.34000	2,540,670	7,772
+Regular Physical Plant & Equipment	15	627,601	.33000	625,687	1,914
=Total Physical Plant & Equipment	16	3,176,043			
	17				
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	0	.00000	0	0
GRAND TOTAL	22	21,300,132	12.47865	21,227,763	72,369

1-1-14 Taxable Valuation	WITH Gas & Electric Utilities	1,646,442,620	WITHOUT Gas&Elec	1,640,642,525
1-1-14 Tax Increment Valuation	WITH Gas & Electric Utilities	255,379,885	WITHOUT Gas&Elec	255,379,885
1-1-14 Debt Service, PPEL, ISL Valuation	WITH Gas & Electric Utilities	1,901,822,505	WITHOUT Gas&Elec	1,896,022,410

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 15, 2015.

District Secretary

County Auditor

FY 2016 BUDGET YEAR WORKSHEET - Page 1

Dist Number:

1044

CEDAR FALLS

		General (10)	Special Revenue					This Column is Blank
			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	1	17,533,267		528,139	0	0	0	1
Utility Replacement Excise Tax	2	60,822		1,861	0	0	0	2
Income Surtaxes	3							3
Tuition\Transportation Received	4	2,850,199						4
Earnings on Investments	5	37,650		2,000				5
Nutrition Program Sales	6							6
Student Activities and Sales	7	219,000	1,286,450					7
Other Revenues from Local Sources	8	377,905		33,224		10,000		8
Revenue from Intermediary Sources	9							9
State Foundation Aid	10	27,756,340						10
Instructional Support State Aid	11	122,741						11
Other State Sources	12	193,397		245				12
Commercial & Industrial State Replacement	13	450,180		12,756	0	0	0	13
Title I Grants	14	336,085						14
IDEA and Other Federal Sources	15	1,770,641						15
Total Revenues	16	51,708,227	1,286,450	578,225	0	10,000	0	16
General Long-Term Debt Proceeds	17							17
Transfers In/Special Items/Upward Adj	18							18
Proceeds of Fixed Asset Dispositions	19	10,000						19
Total Revenues & Other Sources	20	51,718,227	1,286,450	578,225	0	10,000	0	20
Beginning Fund Balance	21	8,226,031	528,333	942,568	0	15,034	0	21
Total Resources	22	59,944,258	1,814,783	1,520,793	0	25,034	0	22
Requirements:								
Instruction	23	35,133,091	1,286,450	117,744		25,034		23
Student Support Services	24	1,734,577						24
Instructional Staff Support Services	25	1,725,771						25
General Administration	26	1,057,148		7,031				26
School/Building Administration	27	3,670,198		245				27
Business & Central Administration	28	1,308,885		251				28
Plant Operation and Maintenance	29	3,998,656		409,479				29
Student Transportation	30	1,548,269		94,882				30
This row is intentionally left blank	31							31
Noninstructional Programs	32			53,012				32
Facilities Acquisition and Construction	33							33
Debt Service (Principal, interest, fiscal charges)	34							34
AEA Support - Direct to AEA	35	2,324,388						35
Total Expenditures	36	52,500,983	1,286,450	682,644	0	25,034	0	36
Transfers Out/Special Items/Down Adj	37							37
Total Expenditures & Other Uses	38	52,500,983	1,286,450	682,644	0	25,034	0	38
Ending Fund Balance	39	7,443,275	528,333	838,149	0	0	0	39
Total Requirements	40	59,944,258	1,814,783	1,520,793	0	25,034	0	40

FY 2016 BUDGET YEAR WORKSHEET - Page 2

Dist Number:

1044

Resources:

	Capital Projects (30-39)			Debt Service (40)	Proprietary		Re-estimated FY15	Actual FY14
	Sales Tax (33)	PPEL (36)	Other Cap Proj		Nutrition (61)	OTH Entp (62-69)		
1 Taxes Levied on Property		3,166,357		0			21,421,939	22,592,735
2 Utility Replacement Excise Tax		9,686		0			98,955	100,269
3 Income Surtaxes							0	0
4 Tuition/Transportation Received							6,640,474	6,364,203
5 Earnings on Investments	20,000			4,000	2,000		74,868	88,449
6 Nutrition Program Sales					1,489,507		1,447,810	1,374,180
7 Student Activities and Sales							1,162,028	1,161,106
8 Other Revenues from Local Sources					15,228		429,525	490,586
9 Revenue from Intermediary Sources							0	0
10 State Foundation Aid							26,930,202	24,499,485
11 Instructional Support State Aid							0	0
12 Other State Sources	4,110,288				16,596		4,767,368	5,138,757
13 Commercial & Industrial State Replacement		111,169		0			295,955	0
14 Title I Grants							346,232	419,654
15 IDEA and Other Federal Sources					864,981		2,633,874	2,965,026
16 Total Revenues	4,130,288	3,287,212	0	4,000	2,388,312	0	66,249,230	65,194,450
17 General Long-Term Debt Proceeds							0	9,999,287
18 Transfers In/Special Items/Upward Adj				2,776,442			3,274,842	3,272,269
19 Proceeds of Fixed Asset Dispositions							10,000	131,592
20 Total Revenues & Other Sources	4,130,288	3,287,212	0	2,780,442	2,388,312	0	69,534,072	78,597,598
21 Beginning Fund Balance	8,121,343	2,125,054	0	0	452,812	0	21,643,061	17,018,608
22 Total Resources	12,251,631	5,412,266	0	2,780,442	2,841,124	0	91,177,133	95,616,206

Requirements:

23 Instruction		610,400			1,425		39,482,861	37,977,777
24 Student Support Services							1,681,595	1,691,188
25 Instructional Staff Support Services							1,643,377	1,547,129
26 General Administration							1,052,895	892,215
27 School/Building Administration					31,808		3,551,607	3,303,684
28 Business & Central Administration		122,000			55,747		1,470,719	1,430,058
29 Plant Operation and Maintenance		270,000			64,914		4,550,864	4,585,332
30 Student Transportation		311,168					1,880,594	1,703,981
31 This row is intentionally left blank							0	0
32 Noninstructional Programs					2,452,474		2,409,616	2,103,318
33 Facilities Acquisition and Construction	2,491,184	2,106,560					4,555,537	10,078,476
34 Debt Service (Principal, interest, fiscal charges)				2,780,442			3,279,160	3,335,464
35 AEA Support - Direct to AEA							2,132,291	2,052,254
36 Total Expenditures	2,491,184	3,420,128	0	2,780,442	2,606,368	0	67,491,116	70,700,876
37 Transfers Out/Special Items/Down Adj	2,776,442						3,274,842	3,272,269
38 Total Expenditures & Other Uses	5,267,626	3,420,128	0	2,780,442	2,606,368	0	70,765,958	73,973,145
39 Ending Fund Balance	6,984,005	1,992,138	0	0	234,756	0	20,411,175	21,643,061
40 Total Requirements	12,251,631	5,412,266	0	2,780,442	2,841,124	0	91,177,133	95,616,206

CEDAR FALLS

Dist Number:

1044

FY 2015 RE-ESTIMATED WORKSHEET - Page 1

Special Revenue								
General (10)		Activity (21)	Management (22)	PERL (24)	Entrp(23)Equal(25) Lib(29)SpecRev(27)	Emg Levy (26) / Disaster R (28)	This Column is Blank	
Resources:								
Taxes Levied on Property	17,794,266		497,608					1
Utility Replacement Excise Tax	83,649		2,389					2
Income Surtaxes								3
Tuition\Transportation Received	6,640,474							4
Earnings on Investments	37,650		2,089					5
Nutrition Program Sales								6
Student Activities and Sales	213,906	948,122						7
Other Revenues from Local Sources	304,851		33,224		5,368			8
Revenue from Intermediary Sources								9
State Foundation Aid	26,930,202							10
Instructional Support State Aid								11
Other State Sources	193,441		245					12
Commercial & Industrial State Replacement	232,782		6,167					13
Title I Grants	346,232							14
IDEA and Other Federal Sources	1,800,393							15
Total Revenues	54,577,846	948,122	541,722	0	5,368	0		16
General Long-Term Debt Proceeds								17
Transfers In/Special Items/Upward Adj								18
Proceeds of Fixed Asset Dispositions	10,000							19
Total Revenues & Other Sources	54,587,846	948,122	541,722	0	5,368	0		20
Beginning Fund Balance	8,018,948	571,100	1,062,507	0	15,034	0		21
Total Resources	62,606,794	1,519,222	1,604,229	0	20,402	0		22
Requirements:								
Instruction	37,799,977	990,889	113,215		5,368			23
Student Support Services	1,681,595							24
Instructional Staff Support Services	1,643,377							25
General Administration	1,046,069		6,826					26
School/Building Administration	3,519,876		238					27
Business & Central Administration	1,268,743		244					28
Plant Operation and Maintenance	3,893,808		397,552					29
Student Transportation	1,395,027		92,118					30
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Noninstructional Programs			51,468					32
Facilities Acquisition and Construction								33
Debt Service (Principal, interest, fiscal charges)								34
AEA Support - Direct to AEA	2,132,291							35
Total Expenditures	54,380,763	990,889	661,661	0	5,368	0		36
Transfers Out/Special Items/Down Adj								37
Total Expenditures & Other Uses	54,380,763	990,889	661,661	0	5,368	0		38
Ending Fund Balance	8,226,031	528,333	942,568	0	15,034	0		39
Total Requirements	62,606,794	1,519,222	1,604,229	0	20,402	0		40

CEDAR FALLS

Dist Number:

1044

FY 2015 RE-ESTIMATED WORKSHEET - Page 2

Optional Worksheet

Resources:	Capital Projects (30-39)				Debt Service (40)	Proprietary		Total
	Sales Tax (33)	PPEL (36)	Other Cap Proj			Nutrition (61)	Oth Entp (62-69)	
1 Taxes Levied on Property		3,130,065						21,421,939
2 Utility Replacement Excise Tax		12,917						98,955
3 Income Surtaxes								0
4 Tuition/Transportation Received								6,640,474
5 Earnings on Investments	23,025	6,099			4,000	2,005		74,868
6 Nutrition Program Sales						1,447,810		1,447,810
7 Student Activities and Sales								1,162,028
8 Other Revenues from Local Sources		70,854				15,228		429,525
9 Revenue from Intermediary Sources								0
10 State Foundation Aid								26,930,202
11 Instructional Support State Aid								0
12 Other State Sources	4,557,086					16,596		4,767,368
13 Commercial & Industrial State Replacement		57,006						295,955
14 Title I Grants								346,232
15 IDEA and Other Federal Sources						833,481		2,633,874
16 Total Revenues	4,580,111	3,276,941	0		4,000	2,315,120	0	66,249,230
17 General Long-Term Debt Proceeds								0
18 Transfers In/Special Items/Upward Adj					3,274,842			3,274,842
19 Proceeds of Fixed Asset Dispositions								10,000
20 Total Revenues & Other Sources	4,580,111	3,276,941	0		3,278,842	2,315,120	0	69,534,072
21 Beginning Fund Balance	9,034,256	2,293,941	0		0	647,275	0	21,643,061
22 Total Resources	13,614,367	5,570,882	0		3,278,842	2,962,395	0	91,177,133
Requirements:								
23 Instruction		571,987				1,425		39,482,861
24 Student Support Services								1,681,595
25 Instructional Staff Support Services								1,643,377
26 General Administration								1,052,895
27 School/Building Administration						31,493		3,551,607
28 Business & Central Administration		148,129				53,603		1,470,719
29 Plant Operation and Maintenance		194,590				64,914		4,550,864
30 Student Transportation		393,449						1,880,594
31 This row is intentionally left blank								0
32 Noninstructional Programs						2,358,148		2,409,616
33 Facilities Acquisition and Construction	2,217,864	2,137,673						4,355,537
34 Debt Service (Principal, interest, fiscal charges)	318				3,278,842			3,279,160
35 AEA Support - Direct to AEA								2,132,291
36 Total Expenditures	2,218,182	3,445,828	0		3,278,842	2,509,583	0	67,491,116
37 Transfers Out/Special Items/Down Adj	3,274,842							3,274,842
38 Total Expenditures & Other Uses	5,493,024	3,445,828	0		3,278,842	2,509,583	0	70,765,958
39 Ending Fund Balance	8,121,343	2,125,054	0		0	452,812	0	20,411,175
40 Total Requirements	13,614,367	5,570,882	0		3,278,842	2,962,395	0	91,177,133

CEDAR FALLS
FY 2014 ACTUAL WORKSHEET - Page 1

		General (10)	Special Revenue					This Column is Blank
			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	1	19,130,073		445,483				1
Utility Replacement Excise Tax	2	85,221		1,992				2
Income Surtaxes	3							3
Tuition\Transportation Received	4	6,364,203						4
Earnings on Investments	5	28,726		2,104				5
Nutrition Program Sales	6							6
Student Activities and Sales	7	186,284	974,821					7
Other Revenues from Local Sources	8	362,879		25,231		2,487		8
Revenue from Intermediary Sources	9							9
State Foundation Aid	10	19,127,613						10
Instructional Support State Aid	11							11
Other State Sources	12	6,202,358		205				12
Commercial & Industrial State Replacement	13							13
Title I Grants	14	419,654						14
IDEA and Other Federal Sources	15	1,762,300						15
Total Revenues	16	53,669,311	974,821	475,015	0	2,487	0	16
General Long-Term Debt Proceeds	17							17
Transfers In\Special Items\Upward Adj	18							18
Proceeds of Fixed Asset Dispositions	19	10,672						19
Total Revenues & Other Sources	20	53,679,983	974,821	475,015	0	2,487	0	20
Beginning Fund Balance	21							21
Total Resources	22	53,679,983	974,821	475,015	0	2,487	0	22
Requirements:								
Instruction	23	35,973,248	1,018,573	105,664		62		23
Student Support Services	24	1,691,188						24
Instructional Staff Support Services	25	1,547,128						25
General Administration	26	879,346		6,238				26
School/Building Administration	27	3,269,462		408				27
Business & Central Administration	28	1,302,812						28
Plant Operation and Maintenance	29	4,021,709		378,897				29
Student Transportation	30	1,250,476		77,149				30
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Noninstructional Programs	32			43,656				32
Facilities Acquisition and Construction	33							33
Debt Service (Principal, interest, fiscal charges)	34							34
AEA Support - Direct to AEA	35	2,052,254						35
Total Expenditures	36	51,987,623	1,018,573	612,012	0	62	0	36
Transfers Out\Special Items\Down Adj	37							37
Total Expenditures & Other Uses	38	51,987,623	1,018,573	612,012	0	62	0	38
Ending Fund Balance	39	8,018,948	571,100	1,062,507	0	15,034	0	39
Total Requirements	40	60,006,571	1,589,673	1,674,519	0	15,096	0	40

CEDAR FALLS
FY 2014 ACTUAL WORKSHEET - Page 2

Dist Number: 1044

	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	1								22,592,733
Utility Replacement Excise Tax	2	3,017,177							100,269
Income Surtaxes	3	13,056							0
Tuition/Transportation Received	4								6,364,203
Earnings on Investments	5								88,449
Nutrition Program Sales	6	49,678				4,010	1,935		1,374,180
Student Activities and Sales	7								1,161,105
Other Revenues from Local Sources	8								490,593
Revenue from Intermediary Sources	9	39,920		49,560			10,516		0
State Foundation Aid	10								19,127,613
Instructional Support State Aid	11								0
Other State Sources	12	4,227,019		64,584			16,460		10,510,626
Commercial & Industrial State Replacement	13								0
Title I Grants	14								419,654
IDEA and Other Federal Sources	15								2,965,026
Total Revenues	16	4,316,617		474,251		4,010	728,475		65,194,451
General Long-Term Debt Proceeds	17	9,999,287		3,620,624	0		2,131,566	0	9,999,287
Transfers In/Special Items/Upward Adj	18								3,272,269
Proceeds of Fixed Asset Dispositions	19			120,920					131,592
Total Revenues & Other Sources	20	14,315,904		3,741,544	0	3,276,279	2,131,566	0	78,597,599
Beginning Fund Balance	21								0
Total Resources	22	14,315,904		3,741,544	0	3,276,279	2,131,566	0	78,597,599
Requirements:									
Instruction	23			879,484			746		37,977,777
Student Support Services	24								1,691,188
Instructional Staff Support Services	25								1,547,128
General Administration	26	3,000		3,631					892,215
School/Building Administration	27						33,814		3,303,684
Business & Central Administration	28			80,221			47,026		1,430,059
Plant Operation and Maintenance	29			119,911			64,812		4,585,329
Student Transportation	30			376,357					1,703,982
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Noninstructional Programs	32						2,059,662		2,103,318
Facilities Acquisition and Construction	33	7,412,223		2,666,253					10,078,476
Debt Service (Principal, interest, fiscal charges)	34	59,185				3,276,279			3,335,464
AEA Support - Direct to AEA	35								2,052,254
Total Expenditures	36	7,474,408		4,125,857			2,206,060	0	70,700,874
Transfers Out/Special Items/Down Adj	37	3,272,269							3,272,269
Total Expenditures & Other Uses	38	10,746,677		4,125,857	0	3,276,279	2,206,060	0	73,973,143
Ending Fund Balance	39	9,034,256		2,293,941	0		647,275	0	21,643,061
Total Requirements	40	19,780,933		6,419,798	0	3,276,279	2,853,335	0	95,616,204

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

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

Project Name (A)	Amount of Issue (B)	Date Certified to County Auditor (C)	Principal Due FY16 (D)	Interest Due FY16 +(E)	Bond Registration Due FY16 +(F)	Total Obligation Due FY16 =(G)	Amount Paid from Other Sources & Fund Balance in Appropriate Fund -(H)	VPPEL Loan Paid by VPPEL Taxes or G.O. Bond Amount Paid by Budget Year Debt Service Taxes =(I)
(1) All Voted PPEL Loan agreements on this line						0		0
(2) All Other Long Term Debt Below this line								
(3) Series 2011 Statewide Sales & Service Tax Fund	20,500,000	4/25/11	925,000	830,592	500	1,756,092	1,756,092	0
(4) Series 2013 Statewide Sales & Service Tax Fund	9,950,000	4/15/14	850,000	173,850	500	1,024,350	1,024,350	0
(5)						0		0
(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)			1,775,000	1,004,442	1,000	2,780,442	2,780,442	0

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
Reestimated	2015	\$1.26778	\$2,386,010	\$2,386,010
Projected	2016	\$1.28544	\$2,444,678	\$2,444,678

Cedar Falls CSD

General, ISL & Agency Fund Revenue

Code #	Code Description	2012-13 Actual	2013-14 Actual	2014-15 Re-estimated	2015-16 Estimate
General Fund - 10 and 12					
1111	Property Tax less Cash Res. (A&L 15.3-Ex Tx)	13,613,458.85	15,040,207.50	14,377,400.00	14,581,855.00
1112	Property Tax Cash Reserve Levy (A&L 15.9+15.10)	1,366,481.00	1,754,344.00	989,012.00	514,189.00
1119	Business Property Tax Credit			38,396.00	44,976.00
1171	Utility Excise Replacement Tax	77,894.04	75,113.96	73,781.00	53,367.00
1191	Mobile Home Tax	19,246.24	20,596.78	20,500.00	21,000.00
1311	Tuition - Private Individual	40,869.52	17,565.28	17,565.00	17,700.00
1317	Tuition - Preschool	3,004.00	0.00	0.00	0.00
1322	Tuition Special Education	103,050.79	142,952.80	135,681.00	137,363.00
1323	Open Enrollment - LEA	1,689,412.58	1,675,508.29	1,748,642.00	1,846,140.00
1324	Open Enrollment - SE	835,008.68	902,129.28	801,086.00	810,996.00
1411	Transportation Rider Fees	42,071.06	36,523.42	37,500.00	38,000.00
1510	Investment Interest	13,096.37	28,725.55	37,650.00	37,650.00
1740	Miscellaneous Fees Local - Textbook / Reg.	193,487.60	186,284.40	213,906.00	219,000.00
1910	Rental Of Property	23,454.24	27,075.00	21,575.00	21,575.00
1911	Instrument Rental	4,885.00	2,807.00	3,800.00	3,800.00
1912	Private Bus Usage	11,252.21	10,021.61	8,404.00	11,000.00
1914	City Swimming Pool	30,760.78	22,032.14	33,500.00	33,500.00
1915	Facility Use/City Share	30,000.00	45,760.78	30,000.00	35,000.00
1923	Project Lead the Way	0.00	500.00	0.00	0.00
1924	Old Fund 78	23,309.34	43,875.01	10,000.00	10,000.00
1925	McElroy Trust	7,760.00	2,802.00	3,303.00	3,300.00
1926	Echoes Summer School	45.00	0.00	500.00	500.00
1927	CF Schools Foundation	10.00	8,000.00	8,000.00	8,000.00
1954	AEA Reimbursement	74,688.12	16,636.74	16,600.00	16,600.00
1981	Fuel Tax Refund		760.19	760.00	800.00
1989	Refund of Prior Year Expenditures	0.00	35,194.63	0.00	0.00
1996	Microsoft Refund		33,797.21	0.00	20,000.00
1999	Miscellaneous	191,253.50	86,616.48	143,000.00	143,000.00
3111	State Foundation Aid (A&L 16.12-7.16-7.17-7.18-9.11)	19,211,858.00	19,127,613.00	21,179,063.00	21,715,175.00
3113	Special Ed Supplemental State Aid	80,890.00	20,948.00	0.00	0.00
3117	Four Yr Old Pre-sch State Aid, Yr 2 or greater (A&L 9.11)	138,023.00	192,812.00	388,324.00	412,544.00
3118	State Aid Funding Supplement (Plus 2%)		583,488.00	0.00	0.00
3121	Foster Care	5,477.00	31,862.16	10,000.00	10,000.00
3214	AEA Flow Thru (Support / Media / Ed. Srv.) (A&L 16.9)	1,929,402.00	2,052,254.00	2,132,291.00	2,324,388.00
3216	Class Size Reduction Funding/State (A&L 7.18)	285,163.00	296,217.00	308,650.00	315,883.00
3221	Transportation Aid - Non Public	57,265.20	76,526.65	76,526.00	76,500.00
3222	Textbooks - Non Public	6,409.96	7,211.09	7,200.00	7,200.00
3261	State Vocational Aid	17,930.75	21,594.55	17,930.00	17,930.00
3342	Successful Early Readers		52,401.93	52,418.00	52,400.00
3374	Teacher Development Academics	0.00	228.84	0.00	0.00
3387	TLC Planning		23,039.58	0.00	0.00
3751	STEM	14,445.53	0.00	0.00	0.00
3801	Military Credit	7,941.70	7,741.42	7,553.00	7,553.00
3803	Commercial & Industrial State Replacement			190,513.00	364,611.00
4041	Federal Education Jobs	0.00	0.00	0.00	0.00
4321	North Cedar / Lincoln Preschool - head start	120,227.22	109,095.07	115,774.00	115,774.00
4339	Carol M White Physical Education Program Grant (PEP)	17,241.59	440,859.48	412,211.00	337,183.00
4501	Title I	440,864.20	408,553.80	336,085.00	336,085.00
4508	Title I Carryover		11,100.00	10,147.00	0.00
4511	I-Star Survey	0.00	0.00	0.00	0.00
4521	Federal Part B Special Ed	245,227.00	226,890.00	227,533.00	227,533.00
4531	Carl Perkins Fund	40,437.00	33,703.00	33,925.00	30,000.00

Cedar Falls CSD

General, ISL & Agency Fund Revenue

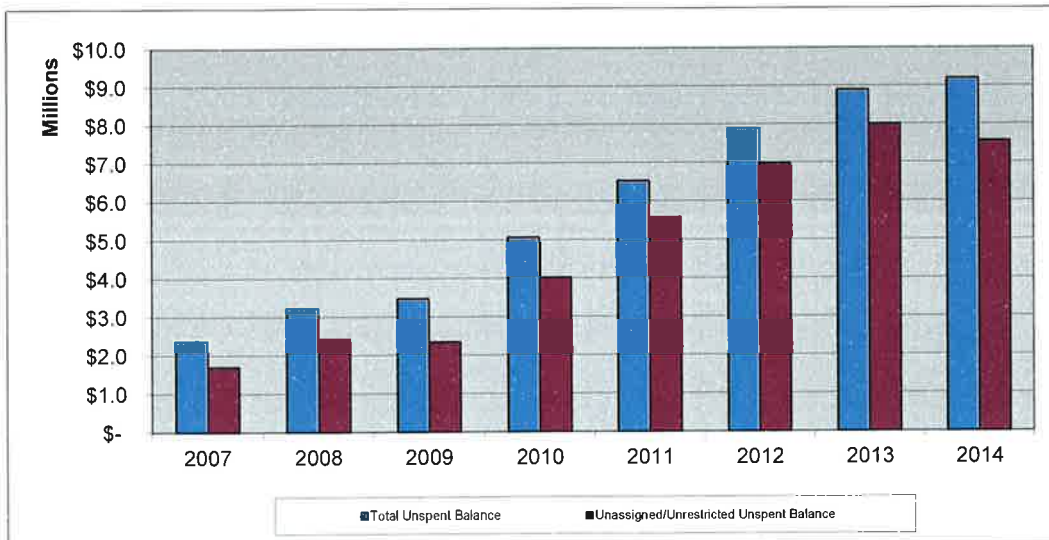
Code #	Code Description	2012-13 Actual	2013-14 Actual	2014-15 Re-estimated	2015-16 Estimate
4577	Comprehensive School Health Program		169.74	0.00	0.00
4591	Drug Free Project	0.00	0.00	0.00	0.00
4598	Transition Alliance Program (TAP)	35,452.74	37,942.05	38,950.00	38,950.00
4634	Medicaid	702,220.03	734,906.36	800,000.00	850,000.00
4643	Class Size Reduction Funding/Fed - Title IIA	159,672.00	146,165.00	145,341.00	145,341.00
4644	Title III English Language Acquisition Grant	681.00	1,998.46	799.00	0.00
4648	Title VI Assessment / Testing	28,896.64	29,889.36	25,860.00	25,860.00
4654	Advance Placement Testing		264.40	0.00	0.00
4681	Public Safety Partnership (COPS) Grant		416.85	0.00	0.00
5314	Sale of Equipment	15,857.31	10,672.00	10,000.00	10,000.00
5900	Upward Adjustment in Fund Balance	0.00	0.00	0.00	0.00
Sub-Total General Fund Revenue (w/o Unspent Balance)		41,956,081.79	44,902,393.84	45,297,654.00	46,050,221.00
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		41,956,081.79	44,902,393.84	45,297,654.00	46,050,221.00
Cash Reserve Levy A&L 15.9/15.10		1,366,481.00	1,754,344.00	989,012.00	514,189.00
General Fund Revenue Available to Fund Budget		40,589,600.79	43,148,049.84	44,308,642.00	45,536,032.00
River Hills - 13					
1322	Special Education - Contracted Service	3,543,964.63	3,589,524.23	3,900,000.00	0.00
Teacher Compensation - 14					
3202	New Teacher Mentoring	21,027.00	25,350.00	20,800.00	20,800.00
3204	Teacher compensation (A&L 7.16)	2,418,958.00	2,510,214.00	2,611,037.00	2,670,602.00
3373	Professional Development/Model Core Curr.(.3 of A&L 7.17)	86,146.00	89,303.00	93,251.00	95,324.00
3376	State Professional Development (.7 of A&L 7.17)	202,698.00	210,124.00	217,586.00	222,424.00
Sub-Total Fund 14 Revenue (w/o Unspent Balance)		2,728,829.00	2,834,991.00	2,942,674.00	3,009,150.00
5216	Unspent Balance - Fund 14	0.00	0.00	0.00	0.00
Sub-Total ISL Fund Revenue		2,728,829.00	2,834,991.00	2,942,674.00	3,009,150.00
ISL Fund - 16					
1114	Property Tax	2,195,900.72	2,335,521.39	2,389,458.00	2,437,223.00
1171	Utility Excise Replacement Tax	11,418.44	10,106.50	9,868.00	7,455.00
1191	Mobile Home Tax	2,821.28	2,771.28	2,454.00	2,454.00
1999	Miscellaneous		3,630.25	2,455.00	2,400.00
3112	ISL State Aid (A&L 10.24)	0.00	0.00	0.00	0.00
3801	Military Tax	1,164.16	1,044.93	1,014.00	1,014.00
3803	Commercial & Industrial State Replacement			42,269.00	85,569.00
Sub-Total ISL Revenue (w/o Unspent Balance)		2,211,304.60	2,353,074.35	2,447,518.00	2,536,115.00
5217	Unspent Balance - ISL	0.00	0.00	0.00	0.00
Sub-Total ISL Fund Revenue		2,211,304.60	2,353,074.35	2,447,518.00	2,536,115.00
Agency Fund - 78					
1999	Towel Fees	0.00	0.00	0.00	0.00
Sub-Total Agency Fund Revenue		0.00	0.00	0.00	0.00
Grand Total Revenue Funds 10 / 12 / 13 / 14 / 16 / 78		50,440,180.02	53,679,983.42	54,587,846.00	51,595,486.00
Grand Total Revenue Funds 10 / 12 / 13 / 14 / 16 / 78 (Less CR)		49,073,699.02	51,925,639.42	53,598,834.00	51,081,297.00
Grand Total Revenue Funds 10 / 12 / 13 / 14 / 16 only (Less CR)		49,073,699.02	51,925,639.42	53,598,834.00	51,081,297.00

Cedar Falls Community School District Unspent Authority Balance History

	Actual FY 08	Actual FY 09	Actual FY 10	Actual FY 11	Actual FY 12	Actual FY 13	Actual FY 14
Regular Program District Cost	\$22,915,008	\$24,240,511	\$25,196,325	\$26,223,458	\$28,005,183	\$28,726,651	\$29,796,787
Regular Program Budget Adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Supplemental Weighting District Cost	\$214,107	\$211,558	\$257,317	\$291,160	\$272,707	\$306,672	\$357,875
Special Education District Cost	\$3,220,180	\$3,466,849	\$3,396,451	\$3,293,217	\$3,282,438	\$3,528,498	\$3,650,817
Teacher Salary Supplement District Cost			\$2,119,676	\$2,207,267	\$2,357,238	\$2,418,958	\$2,510,214
Professional Development Supplement Dist. Cost			\$253,621	\$263,837	\$281,764	\$288,844	\$299,427
Early Intervention Supplement District Cost			\$249,389	\$259,964	\$277,627	\$285,163	\$296,217
AEA Special Education Support	\$1,163,995	\$1,233,434	\$1,272,143	\$1,313,016	\$1,391,794	\$1,434,409	\$1,487,076
AEA Special Education Support Adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
AEA Media Services	\$200,982	\$212,641	\$220,351	\$228,878	\$244,333	\$250,459	\$259,760
AEA Educational Services	\$225,087	\$238,006	\$246,463	\$255,946	\$273,230	\$280,012	\$290,330
TAG Allowable Growth	\$0	\$0	\$0	\$0	\$0	\$0	\$0
AEA Sharing District Cost			\$0	\$0	\$0	\$0	\$0
AEA Teacher Salary Supplement District Cost			\$213,394	\$218,594	\$231,709	\$185,274	\$191,309
AEA Professional Development Suppl. Dist. Cost			\$24,508	\$25,107	\$26,613	\$21,260	\$21,942
Dropout Allowable Growth	\$561,000	\$563,719	\$571,428	\$571,428	\$567,724	\$663,332	\$663,421
SBRC Allowable Growth Other #1	\$26,728	\$42,927	\$38,978	\$35,499	\$5,183	\$2,644	\$0
SBRC Allowable Growth Other #2	\$395,694	\$74,662	\$515,130	\$262,282	\$264,922	\$486,648	\$132,022
Special Education Deficit Allowable Growth	\$56,122	\$58,279	\$86,736	\$878,408	\$1,265,052	\$656,990	\$0
Special Education Positive Balance Reduction	\$0	\$0	\$0	\$0	\$0	\$0	\$0
AEA Special Education Positive Balance	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Allowance for Construction Projects	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Unspent Allowance for Construction	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Enrollment Audit Adjustment	\$0	(\$4,998)	\$0	\$0	\$0	\$0	\$0
AEA Prorata Reduction	-\$112,659	-\$88,542	-\$100,895	-\$88,542	-\$242,012	-\$242,012	-\$198,163
Maximum District Cost	\$28,866,244	\$30,249,046	\$34,561,015	\$36,239,519	\$38,505,505	\$39,293,802	\$39,759,034
Advance for Increased Enrollment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Preschool Foundation Aid			\$0	\$0	\$276,501	\$138,023	\$192,812
Instructional Support Authority	\$1,924,948	\$2,029,073	\$2,085,833	\$2,100,082	\$2,141,556	\$2,234,359	\$2,373,016
Ed Improvement Authority	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Asbestos Authority	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Enrichment Authority / GAAP Adjustment Comp.	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Miscellaneous Income	\$6,008,037	\$6,387,196	\$5,302,305	\$5,088,462	\$5,586,558	\$8,821,889	\$9,965,205
Unspent Authority Budget - Previous Year	\$2,381,662	\$3,233,961	\$3,475,651	\$5,060,205	\$6,530,902	\$7,888,478	\$8,888,612
Maximum Authorized Budget	\$39,180,891	\$41,899,276	\$45,424,804	\$48,488,268	\$53,041,022	\$58,376,551	\$61,178,679
Expenditures	\$35,946,930	\$38,423,625	\$40,364,599	\$41,957,366	\$45,152,544	\$49,487,939	\$51,987,623
Unspent Balance Total	\$3,233,961	\$3,475,651	\$5,060,205	\$6,530,902	\$7,888,478	\$8,888,612	\$9,191,056
Reserved Unspent Balance I.S.L.	\$563,894	\$566,044	\$222,809	\$159,341	\$183,047	\$284,573	\$572,891
Reserved USB Ph/TSS/Mk Fac/Mentor/Prof Dev.	\$39,165	\$156,170	\$286,528	\$262,347	\$229,829	\$159,849	\$209,164
Reserved Model Core/Model Core PD/Voc Aid/PK				\$254,034	\$112,341	\$129,282	\$187,910
Reserved USB TAG/SBRC Dropout/At Risk		\$196,756	\$320,535	\$316,326	\$217,818	\$263,764	\$335,148
Reserved USB 4 Yr. Old Vol. Pre-school					\$67,436	\$0	\$0
Reserved Unspent Balance Special Education	\$0	\$0	\$0	\$0	\$0	\$0	\$97,387
Reserve USB TLC Grant/"Plus 2% Funds"							\$181,835
Reserve USB Early Readers Grant							\$52,402
Reserved Unspent Agency II-78	\$207,199	\$212,584	\$213,972	\$216,917	\$206,151	\$176,532	\$184,271
Unreserved Unspent Balance	\$2,423,703	\$2,344,097	\$4,016,361	\$5,575,971	\$6,984,197	\$8,003,894	\$7,557,958

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

Fiscal Year	Unspent Balance		Net for Yr	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	515,085		4.43%	2.23%	23,078,625
1994	1,124,722	665,198		4.73%	2.80%	23,757,686
1995	1,091,272	530,513		4.32%	2.10%	25,257,000
1996	1,219,061	627,609		4.59%	2.36%	26,545,984
1997	1,450,531	666,496		5.26%	2.42%	27,586,148
1998	1,947,844	954,392		6.98%	3.42%	27,890,754
1999	2,410,173	1,327,462		8.26%	4.55%	29,191,120
2000	2,419,114	1,249,499		7.84%	4.05%	30,850,240
2001	2,222,500	1,011,416		7.08%	3.22%	31,391,757
2002	2,157,092	894,987		6.80%	2.82%	31,716,533
2003	2,867,298	1,466,452		8.88%	4.54%	32,280,328
2004	2,475,911	1,037,777		7.61%	3.19%	32,525,973
2005	2,073,739	1,038,849		6.21%	3.11%	33,367,668
2006	1,928,798	971,093		5.58%	2.81%	34,593,047
2007	2,381,662	1,700,363		6.52%	4.65%	36,555,487
2008	3,233,961	2,423,703		8.25%	6.19%	39,180,891
2009	3,475,651	2,344,097		8.30%	5.59%	41,899,276
2010	5,060,205	4,016,361		11.14%	8.84%	45,424,804
2011	6,530,902	5,575,971		13.47%	11.50%	48,488,268
2012	7,888,478	6,984,197		14.87%	13.17%	53,041,022
2013	8,888,612	8,003,894		15.23%	13.71%	58,376,551
2014	9,191,056	7,557,958		15.02%	12.35%	61,178,679



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
Reestimated	2015	\$0.30864	\$499,997	\$541,722	\$661,661
Projected	2016	\$0.32191	\$530,000	\$578,225	\$682,644

Secure a Future for Education (SAVE) Fund ***(Formerly 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
Reestimated	2015	\$0.01	\$4,557,086	\$23,025	\$5,493,024
Projected	2016	\$0.01	\$4,110,288	\$20,000	\$5,267,626

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
- **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
Reestimated 2015	\$0.33000	\$621,070	\$1.34000	\$2,521,922	\$3,276,941	\$3,445,828

Proposed 2015-16
General Operating Fund Summary

Regular Program	\$31,666,807	
Supplemental Weighting	\$466,358	
Special Education Instruction	\$3,889,933	
Unadjusted Teacher Salary Supplement	\$2,670,602	
Unadjusted Professional Development Supplement	\$317,748	
Unadjusted Early Intervention Supplement	\$315,883	
AEA Special Ed. Support	\$1,579,693	
AEA Media Support	\$277,293	
AEA Ed. Services Support	\$309,759	
Unadjusted AEA Teacher Salary Supplement	\$201,174	
Unadjusted AEA Professional Development Supplement	\$23,087	
AEA Prorata Reduction	(\$66,618)	
At Risk Program - Drop out Allowable Growth	<u>\$738,732</u>	
Subtotal Combined District Cost (Controlled Budget)	\$42,390,451	
Adjusted Instructional Support Program	\$2,567,419	
Preschool Foundation Aid	\$412,544	
Estimated Miscellaneous Income	<u>\$5,839,314</u>	
Total General Operating Fund Revenue		\$51,209,728
Estimated Unspent Authority		<u>\$8,625,529</u>
Total General Fund Budgeted Revenue (Controlled Budget)		\$59,835,257

Other Fund Revenue

Activity (21)	\$1,286,450	
Management (22)	\$579,225	
Fiduciary Funds (27)	\$10,000	
Secure a Vision for Educaiton [SAVE] (33)	\$4,130,288	
Physical Plant & Equipment (36)	\$3,287,212	
Debt Service (40)	\$2,780,442	**
Nutrition (61)	<u>\$2,388,312</u>	
Total Other Funds Revenue		\$14,461,929
Grand Total - All Funds		<u>\$74,297,186</u>

** Transfer of Funds from Local Option Sales Tax for Debt Service Payment

Cedar Falls Community School District
Property Tax Rate History
As of March 5, 2015

Assumes 1.25% SSA increase

	2015/16		2014/15		2013/14		2012/13		2011/12	
	Dollars	Rate	Dollars	Rate	Dollars	Rate	Dollars	Rate	Dollars	Rate
Operating Fund:										
Combined District Cost	\$13,896,490	8.44032	\$13,706,767	8.46096	\$14,547,108	8.23849	\$13,212,424	8.58129	\$12,284,291	8.80728
Scale Down/1% Guarantee	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000
SBRC Dropout Prevention	\$738,732	0.44868	\$744,414	0.45951	\$663,421	0.37572	\$663,332	0.43082	\$567,724	0.40703
Instructional Support **	\$2,444,678	1.28544	\$2,399,326	1.27486	\$2,373,016	1.29271	\$2,234,359	1.45118	\$2,141,556	1.53540
Cash Reserve Levy	\$514,189	0.31230	\$989,012	0.61050	\$1,754,344	0.99354	\$1,366,481	0.88751	\$1,256,394	0.90078
Sub-total - Operating Fund	\$17,594,089	10.48674	\$17,839,519	10.80583	\$19,337,889	10.90046	\$17,476,596	11.35080	\$16,249,965	11.65049
Management Fund	\$530,000	0.32191	\$499,997	0.30864	\$450,001	0.25485	\$550,000	0.35722	\$650,000	0.46602
PPEL Fund - (Regular)	\$627,601	0.33000	\$621,070	0.33000	\$605,777	0.33000	\$586,726	0.33000	\$535,835	0.33000
(Voted)	\$2,548,442	1.34000	\$2,521,922	1.34000	\$2,459,822	1.34000	\$2,382,464	1.34000	\$2,175,813	1.34000
Debt Service	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000
Grand Total	\$21,300,132	12.47865	\$21,482,508	12.78447	\$22,853,489	12.82531	\$20,995,786	13.37802	\$19,611,613	13.78651
Taxable Valuation less TIF incl. Gas & Electric	\$1,646,442,620		\$1,620,002,240		\$1,765,749,164		\$1,539,679,334		\$1,394,788,675	
Next Year % Increase	1.63%		-8.25%		14.68%		10.39%		---	
Cumulative % Increase	18.04%		16.15%		26.60%		10.39%		---	
Taxable Valuation less TIF w/o Gas & Electric	\$1,640,642,525		\$1,612,261,070		\$1,757,995,656		\$1,531,336,229		\$1,386,239,437	
TIF Valuation	\$255,379,885		\$262,029,070		\$69,938,785		\$238,279,052		\$228,952,490	
Total Valuation w/ TIF	\$1,901,822,505		\$1,882,031,310		\$1,835,687,949		\$1,777,958,386		\$1,623,741,165	
Yearly Tax Val. w/ TIF % Inc.	1.05%		2.52%		3.25%		9.50%		4.84%	
Cumulative 10 Yr. % Inc.	53.03%		51.44%		47.71%		43.07%		30.66%	
Cumulative 10 Yr. Avg. Inc.	5.30%		5.14%		4.77%		4.31%		3.07%	

**Taxation Rate Comparison
25 Largest Schools In Iowa
2014-15 Tax Rates**

All Funds Tax Levy Rank

State Enrollment Rank	State Tax Levy Rank	25 Largest Schools Tax Levy Rank							
			District	General	Mgt.	PPEL	Playground	Debt	Total
13	2	1	Southeast Polk	15.40696	1.24906	1.00000	0.00000	4.00264	21.65866
8	3	2	Ankeny	15.42829	0.42421	1.67000	0.00000	2.66049	20.18299
14	17	3	Johnston	13.66094	0.35193	1.67000	0.00000	2.67739	18.36026
15	18	4	Marshalltown	15.72168	1.29332	1.00000	0.13500	0.00000	18.15000
1	19	5	Des Moines	15.14156	1.90936	0.96000	0.13500	0.00000	18.14592
10	42	6	Council Bluffs	14.59266	0.98410	1.00000	0.00000	0.48089	17.05765
12	44	7	Linn-Mar	12.50639	0.52341	1.67000	0.13500	2.16931	17.00411
24	53	8	Clinton	14.83908	0.79681	0.33000	0.00000	0.75122	16.71711
11	54	9	Waukee	11.77148	0.00000	1.67000	0.00000	3.13279	16.57427
4	57	10	Sioux City	15.34235	0.85016	0.33000	0.00000	0.00000	16.52251
6	69	11	Waterloo	13.82427	1.15099	1.00000	0.00000	0.00000	15.97526
3	75	12	Davenport	13.43589	1.10158	1.30000	0.00000	0.00000	15.83747
2	87	13	Cedar Rapids	12.88197	1.67449	0.92800	0.00000	0.00000	15.48446
25	88	14	Ft. Dodge	12.80446	1.22963	1.42345	0.00000	0.00000	15.45754
20	89	15	Burlington	13.24690	1.18528	1.00000	0.00000	0.00000	15.43218
16	90	16	Muscatine	13.14708	1.04897	1.23000	0.00000	0.00000	15.42605
18	118	17	College	10.14171	0.83425	1.00000	0.00000	2.82746	14.80342
19	122	18	Ottumwa	12.79233	0.76088	0.33000	0.00000	0.85442	14.73763
21	134	19	Pleasant Valley	12.28941	0.53468	1.67000	0.00000	0.00000	14.49409
22	145	20	Ames	8.16599	0.46160	1.67000	0.00000	4.05000	14.34759
20	156	21	Bettendorf	10.75636	1.59000	1.67000	0.00000	0.00000	14.01636
7	160	22	Dubuque	11.48470	1.51160	1.00000	0.00000	0.00000	13.99630
5	177	23	Iowa City	10.61064	0.82104	1.67000	0.00000	0.59831	13.69999
9	188	24	West Des Moines	10.49836	0.92545	1.70691	0.13500	0.00000	13.26572
17	217	25	Cedar Falls	10.80583	0.30864	1.67000	0.00000	0.00000	12.78447

Average	12.85189	0.94086	1.22273	0.02160	0.96820	16.00528
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Deviation from Avg	-2.04606	-0.63222	0.44727	-0.02160	-0.96820	-3.22081
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Cedar Falls ranked 25th in overall tax rate when compared to the 25 largest school districts in Fy2015.
337 School Districts for Fy2015.

**Taxation Rate Comparison
25 Largest Schools In Iowa
2014-15 Tax Rates**

General Fund Tax Levy Rank

State Enrollment Rank	State Tax Levy Rank	25 Largest Schools Tax Levy Rank		Comb. Dist. Cost	Cash Res. Levy	Inst. Support	Total
			District				
15	5	1	Marshalltown	11.65945	2.04776	2.01447	15.72168
8	7	2	Ankeny	9.97119	3.80782	1.64928	15.42829
13	8	3	Southeast Polk	10.74799	4.14916	0.50981	15.40696
4	10	4	Sioux City	11.37568	3.83636	0.13031	15.34235
1	13	5	Des Moines	11.35933	1.97007	1.81216	15.14156
24	18	6	Clinton	10.70828	3.97743	0.15337	14.83908
10	21	7	Council Bluffs	10.63959	2.13995	1.81312	14.59266
6	25	8	Waterloo	10.78051	1.35481	1.68895	13.82427
14	27	9	Johnston	9.36561	2.81314	1.48219	13.66094
3	36	10	Davenport	10.77000	0.95879	1.70710	13.43589
20	40	11	Burlington	10.65133	0.73292	1.86265	13.24690
16	43	12	Muscatine	10.20444	1.33180	1.61084	13.14708
2	48	13	Cedar Rapids	9.98925	2.76599	0.12673	12.88197
25	52	14	Ft. Dodge	10.91370	0.63059	1.26017	12.80446
19	53	15	Ottumwa	9.64698	1.10805	2.03730	12.79233
12	60	16	Linn-Mar	9.67322	1.14129	1.69188	12.50639
21	67	17	Pleasant Valley	9.61231	1.49226	1.18484	12.28941
11	98	18	Waukee	8.87571	1.61844	1.27733	11.77148
7	114	19	Dubuque	10.07335	0.00000	1.41135	11.48470
17	155	20	Cedar Falls	8.92047	0.61050	1.27486	10.80583
23	157	21	Bettendorf	9.33515	0.00000	1.42121	10.75636
5	171	22	Iowa City	8.92311	1.60203	0.08550	10.61064
9	179	23	West Des Moines	8.27618	1.09638	1.12580	10.49836
18	200	24	College	8.89263	0.00000	1.24908	10.14171
22	322	25	Ames	8.04124	0.00000	0.12475	8.16599

Average	9.97627	1.64742	1.22820	12.85189
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Deviation from Avg	-1.05580	-1.03692	0.04666	-2.04606
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Cedar Falls ranked 20st in general fund tax rate when compared to the 25 largest school districts in Fy2015.
337 School Districts for Fy2015.

**Taxation Rate Comparison
25 Largest Schools In Iowa
2014-15 Tax Rates**

Assessed Valuation per Student Rank

State Enrollment Rank	Assessed Valuation per Student Rank	25 Largest Schools Valuation per Student Rank			25 Largest Schools Tax	General Fund Levy
			District	Value	Levy Rank	
22	43	1	Ames	\$518,582	25	8.16599
9	76	2	West Des Moines	\$455,230	23	10.49836
5	124	3	Iowa City	\$379,460	22	10.61064
18	140	4	College	\$358,172	24	10.14171
17	166	5	Cedar Falls	\$333,396	20	10.80583
23	171	6	Bettendorf	\$329,343	21	10.75636
11	187	7	Waukee	\$322,110	18	11.77148
21	212	8	Pleasant Valley	\$301,336	17	12.28941
7	218	9	Dubuque	\$297,049	19	11.48470
2	221	10	Cedar Rapids	\$293,987	13	12.88197
14	232	11	Johnston	\$288,179	9	13.66094
12	260	12	Linn-Mar	\$261,416	16	12.50639
3	272	13	Davenport	\$255,617	10	13.43589
8	275	14	Ankeny	\$249,696	2	15.42829
25	284	15	Ft. Dodge	\$239,841	14	12.80446
6	287	16	Waterloo	\$237,116	8	13.82427
24	298	17	Clinton	\$227,620	6	14.83908
10	301	18	Council Bluffs	\$225,915	7	14.59266
16	303	19	Muscatine	\$222,970	12	13.14708
1	318	20	Des Moines	\$200,153	5	15.14156
13	319	21	Southeast Polk	\$198,248	3	15.40696
20	324	22	Burlington	\$188,335	11	13.24690
19	330	23	Ottumwa	\$172,272	15	12.79233
15	331	24	Marshalltown	\$172,190	1	15.72168
4	337	25	Sioux City	\$156,490	4	15.34235

Average	\$275,389
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Deviation from Avg	\$58,007
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Cedar Falls ranked 5th in overall assessed valuation per student when compared to the 25 largest school districts in FY2015.
337 School Districts for FY2015.

**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 39.86%		Net District Property Tax	Change
<u>Residential</u>											
Current 2014/15 Levy											
\$100,000	x	0.544002	x	0.01278447	=	\$695.48	-	\$62.00	=	\$633.48	
\$150,000	x	0.544002	x	0.01278447	=	\$1,043.22	-	\$62.00	=	\$981.22	
\$200,000	x	0.544002	x	0.01278447	=	\$1,390.96	-	\$62.00	=	\$1,328.96	
\$250,000	x	0.544002	x	0.01278447	=	\$1,738.69	-	\$62.00	=	\$1,676.69	
\$300,000	x	0.544002	x	0.01278447	=	\$2,086.43	-	\$62.00	=	\$2,024.43	
Proposed 2015/16 Levy											
\$100,000	x	0.557335	x	0.01247865	=	\$695.48	-	\$62.00	=	\$633.48	\$0.00
\$150,000	x	0.557335	x	0.01247865	=	\$1,043.22	-	\$62.00	=	\$981.22	\$0.00
\$200,000	x	0.557335	x	0.01247865	=	\$1,390.96	-	\$62.00	=	\$1,328.96	\$0.00
\$250,000	x	0.557335	x	0.01247865	=	\$1,738.70	-	\$62.00	=	\$1,676.70	\$0.01
\$300,000	x	0.557335	x	0.01247865	=	\$2,086.44	-	\$62.00	=	\$2,024.44	\$0.01
<u>Commerical</u>											
Current 2014/15 Levy											
\$100,000	x	0.950000	x	0.01278447	=	\$1,214.52	-	\$0.00	=	\$1,214.52	
\$200,000	x	0.950000	x	0.01278447	=	\$2,429.05	-	\$0.00	=	\$2,429.05	
\$300,000	x	0.950000	x	0.01278447	=	\$3,643.57	-	\$0.00	=	\$3,643.57	
\$400,000	x	0.950000	x	0.01278447	=	\$4,858.10	-	\$0.00	=	\$4,858.10	
\$500,000	x	0.950000	x	0.01278447	=	\$6,072.62	-	\$0.00	=	\$6,072.62	
Proposed 2015/16 Levy											
\$100,000	x	0.900000	x	0.01247865	=	\$1,123.08	-	\$0.00	=	\$1,123.08	(\$91.44)
\$200,000	x	0.900000	x	0.01247865	=	\$2,246.16	-	\$0.00	=	\$2,246.16	(\$182.89)
\$300,000	x	0.900000	x	0.01247865	=	\$3,369.24	-	\$0.00	=	\$3,369.24	(\$274.33)
\$400,000	x	0.900000	x	0.01247865	=	\$4,492.31	-	\$0.00	=	\$4,492.31	(\$365.79)
\$500,000	x	0.900000	x	0.01247865	=	\$5,615.39	-	\$0.00	=	\$5,615.39	(\$457.23)
<u>Ag Land</u>											
Acres		Crop Suitability Rating (avg)		Multiplier Rate		Ag land taxable amt.		District Tax Rate		Gross District Property Taxes	Change
Current 2014/15 Levy											
240	x	72.59	x	10.129	=	176,463.39	x	0.01278447	=	\$2,255.99	
360	x	72.59	x	10.129	=	264,695.08	x	0.01278447	=	\$3,383.99	
480	x	72.59	x	10.129	=	352,926.77	x	0.01278447	=	\$4,511.98	
Proposed 2015/16 Levy											
240	x	72.59	x	10.129	=	176,463.39	x	0.01247865	=	\$2,202.02	(\$53.97)
360	x	72.59	x	10.129	=	264,695.08	x	0.01247865	=	\$3,303.04	(\$80.95)
480	x	72.59	x	10.129	=	352,926.77	x	0.01247865	=	\$4,404.05	(\$107.93)

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 2015-2016 proposed budget be held at 7:00 p.m. on Monday, April 13, 2015, at the James L. Robinson Administrative Building, 1002 West First Street, Cedar Falls, Iowa 50613.

	2015-16 Estimated Expenditures	Est. Amount Necessary to be Raised by Property Taxation
General Operating Fund	\$52,500,983	\$17,594,089
Student Activity Fund	\$1,286,450	\$0
Management Fund	\$682,644	\$530,000
Fiduciary Funds	\$25,034	\$0
Capital Projects Fund	\$5,267,626	\$0
Physical Plant & Equipment Levy	\$3,420,128	\$3,176,043
Debt Service Fund	\$2,780,442	\$0
Nutrition Fund	\$2,606,368	\$0
Total	<u>\$68,569,675</u>	<u>\$21,300,132</u>

Department of Management
Form S-A Publication

**NOTICE OF PUBLIC HEARING
CEDAR FALLS SCHOOL DISTRICT
AMENDMENT OF CURRENT BUDGET
FISCAL YEAR 2014/2015**

Date of Public Hearing: April 13, 2015

Time of Public Hearing: 7:00 PM

Location of Public Hearing: James L. Robinson Administrative Center, 1002 W. First 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			
Total Support Services			
Noninstructional Programs	2,378,320	2,409,616	Increases in operational costs
Total Other Expenditures	8,451,994	9,766,988	Delay in completion of Hansen Elem project

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, 2015. 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 13, 2015 at the James L. Robinson Administrative Building, 1002 West First Street, Cedar Falls, Iowa, as the time, date and place to hold a public hearing to amend the current 2014-2015 school year estimated budget expenditures.

	From	To	Reason
Instruction			
Total Support Services			
Noninstructional Programs	\$2,378,320	\$2,409,616	Increases in operational costs
Total Other Expenditures	\$8,451,994	\$9,766,988	Delay in completion of Hansen Elem proj