

# FY 2019 Aid and Levy Worksheet

## Cedar Falls

### BUDGET ENROLLMENT

	5,127.5	*	1.1	Budget Enrollment (Oct 2017 Budget Enrollment)
	.000	***	1.2	Audited Change in Oct 2016 Certified Enrollment
X	6,671		1.3	FY18 Regular Program District Cost Per Pupil (Line 2.3 - FY18 Aid & Levy)
=	0		1.4	Enrollment Audit Adjustment
	5,831		1.5	FY18 Regular Program Foundation Cost Per Pupil
X	.000	***	1.6	Audited Change in Oct 2016 Certified Enrollment (Line 1.2)
=	0		1.7	Enrollment Audit Adjustment - State Aid Portion

### COST PER PUPIL AMOUNTS

	6,671		2.1	FY18 Regular Program District Cost Per Pupil (Line 1.3)
+	67		2.2	FY19 Regular Program Supplemental State Aid Amount Per Pupil
=	6,738		2.3	FY19 Regular Program District Cost Per Pupil - Minimum of 6,736
	563.01	**	2.4	FY18 Teacher Salary Supplement Cost Per Pupil (Line 2.6 - FY18 Aid & Levy)
+	5.74	**	2.5	FY19 Teacher Salary Supplement Supplemental State Aid Amount Per Pupil
=	568.75	**	2.6	FY19 Teacher Salary Supplement Cost Per Pupil
	66.88	**	2.7	FY18 Professional Dev Suppl Cost Per Pupil (Line 2.9 - FY18 Aid & Levy)
+	0.65	**	2.8	FY19 Professional Development Supplement Supplemental State Aid Amt Per Pupil
=	67.53	**	2.9	FY19 Professional Development Supplement Cost Per Pupil
	66.69	**	2.10	FY18 Early Intervention Suppl Cost Per Pupil (Line 2.12 - FY18 Aid & Levy)
+	0.71	**	2.11	FY19 Early Intervention Supplement Supplemental State Aid Amount Per Pupil
=	67.40	**	2.12	FY19 Early Intervention Supplement Cost Per Pupil
	323.27	**	2.13	FY18 Teacher Leadership Suppl Cost Per Pupil (Line 2.15 - FY18 Aid & Levy)
+	3.23	**	2.14	FY19 Teacher Leadership Supplement Supplemental State Aid Amount Per Pupil
=	326.50	**	2.15	FY19 Teacher Leadership Supplement Cost Per Pupil

### WEIGHTED ENROLLMENT

	207.36	**	3.1	0.72 Special Ed Weighting in Addition to 1.0
+	202.69	**	3.2	1.21 Special Ed Weighting in Addition to 1.0
+	283.59	**	3.3	2.74 Special Ed Weighting in Addition to 1.0
=	693.64	**	3.4	Total Special Ed Weighting in Addition to 1.0
+	5,127.5	*	3.5	Budget Enrollment (Line 1.1)
=	5,821.14	**	3.6	AEA Weighted Enrollment
+	0.00	**	3.7	AEA Supplementary Weight for Sharing
=	5,821.14	**	3.8	AEA Weighted Enrollment with AEA Supplementary Weight for Sharing
+	44.600	***	3.9	Supplementary Weighting - Sharing
+	17.998	***	3.10	Supplementary Weighting - At-Risk Formula
+	19.58	**	3.11	Supplementary Weighting - ELL
+	0.000	***	3.12	Supplementary Weighting - Reorganization Incentives
=	82.178	***	3.13	Total Supplementary Weighting
+	5,821.14	**	3.14	AEA Weighted Enrollment (Line 3.6)
=	5,903.318	***	3.15	District Weighted Enrollment
-	693.64	**	3.16	Total Special Ed Weighting in Addition to 1.0 (Line 3.4)
=	5,209.678	***	3.17	District Weighted Enrollment without Special Ed Weightings

### REGULAR PROGRAM DISTRICT COST CALCULATIONS

	6,738		4.1	FY19 Regular Program District Cost Per Pupil (Line 2.3)
X	5,127.5	*	4.2	Budget Enrollment (Line 1.1)
=	34,549,095		4.3	FY19 Regular Program District Cost without Adjustment
	34,334,303		4.4	FY18 Regular Program District Cost (Line 4.3 - FY18 Aid & Levy)
X	1.01	**	4.5	101% Budget Adjustment
=	34,677,646		4.6	101% of FY18 Regular Program District Cost
-	34,549,095		4.7	FY19 Regular Program District Cost without Adjustment (Line 4.3)
=	128,551		4.8	FY19 Regular Program Budget Adjustment (if negative, enter zero)

**OTHER DISTRICT COST CALCULATIONS**

	6,738		4.9	FY19 Regular Program District Cost Per Pupil (Line 2.3)
X	82,178	***	4.10	Total Supplementary Weighting (Line 3.13)
=	553,715		4.11	District Cost for Supplementary Weighting
	6,738		4.12	FY19 Regular Program District Cost Per Pupil (Line 2.3)
X	693.64	**	4.13	Total Special Ed Weighting in Addition to 1.0 (Line 3.4)
=	4,673,746		4.14	Special Education Instruction District Cost
	568.75	**	4.15	FY19 Teacher Salary Supplement District Cost Per Pupil (Line 2.6)
X	5,127.5	*	4.16	Budget Enrollment (Line 1.1)
=	2,916,266		4.17	Unadjusted Teacher Salary Supplement District Cost
	2,897,700		4.18	FY18 Unadj Teacher Salary Suppl District Cost (Line 4.17 - FY18 Aid & Levy)
-	2,916,266		4.19	Unadjusted Teacher Salary Supplement District Cost (Line 4.17)
=	0		4.20	Teacher Salary Supplement Budget Adjustment (if negative, enter zero)
+	2,916,266		4.21	Unadjusted Teacher Salary Supplement District Cost (Line 4.17)
=	2,916,266		4.22	Teacher Salary Supplement District Cost
	67.53	**	4.23	FY19 Professional Development Supplement District Cost Per Pupil (Line 2.9)
X	5,127.5	*	4.24	Budget Enrollment (Line 1.1)
=	346,260		4.25	Unadjusted Professional Development Supplement District Cost
	344,218		4.26	FY18 Unadjusted Prof Dev Suppl District Cost (Line 4.25 - FY18 Aid & Levy)
-	346,260		4.27	Unadjusted Professional Development Supplement District Cost (Line 4.25)
=	0		4.28	Professional Development Supplement Budget Adjustment (if negative, enter zero)
+	346,260		4.29	Unadjusted Professional Development Supplement District Cost (Line 4.25)
=	346,260		4.30	Professional Development Supplement District Cost
	67.40	**	4.31	FY19 Early Intervention Supplement District Cost Per Pupil (Line 2.12)
X	5,127.5	*	4.32	Budget Enrollment (Line 1.1)
=	345,594		4.33	Unadjusted Early Intervention Supplement District Cost
	343,240		4.34	FY18 Unadj Early Intervention Suppl District Cost (Line 4.33 - FY18 Aid & Levy)
-	345,594		4.35	Unadjusted Early Intervention Supplement District Cost (Line 4.33)
=	0		4.36	Early Intervention Supplement Budget Adjustment (if negative, enter zero)
+	345,594		4.37	Unadjusted Early Intervention Supplement District Cost (Line 4.33)
=	345,594		4.38	Early Intervention Supplement District Cost
	326.50	**	4.39	FY19 Teacher Leadership Supplement District Cost Per Pupil (Line 2.16)
X	5,127.5	*	4.40	Budget Enrollment (Line 1.1)
=	1,674,129		4.41	Unadjusted Teacher Leadership Supplement District Cost
	1,663,806		4.42	FY18 Unadj Teacher Leadership Suppl District Cost (Line 4.41 - FY18 Aid & Levy)
-	1,674,129		4.43	Unadjusted Teacher Leadership Supplement District Cost (Line 4.41)
=	0		4.44	Teacher Leadership Supplement Budget Adjustment (if negative, enter zero)
+	1,674,129		4.45	Unadjusted Teacher Leadership Supplement District Cost (Line 4.41)
=	1,674,129		4.46	Teacher Leadership Supplement District Cost

### AEA DISTRICT COST CALCULATIONS

	299.20	**	4.47	AEA Special Ed Support Cost Per Pupil
X	5,821.14	**	4.48	AEA Weighted Enrollment (Line 3.6)
=	1,741,685		4.49	AEA Special Ed Support District Cost without Adjustment
	1,729,212		4.50	FY18 AEA Special Ed Support Dist Cost (Line 4.49 - FY18 Aid & Levy)
+	0		4.51	FY18 AEA Special Ed Support Adjustment (Line 4.54 - FY18 Aid & Levy)
=	1,729,212		4.52	FY18 Total AEA Special Ed Support District Cost
-	1,741,685		4.53	AEA Special Ed Support District Cost without Adjustment (Line 4.49)
=	0		4.54	AEA Special Ed Support Adjustment (If negative, enter zero)
	5,127.5	*	4.55	Budget Enrollment (Line 1.1)
+	314		4.56	Resident Accredited Nonpublic Students
-	1.6	*	4.57	Shared-Time Nonpublic Pupils Counted in Line 1.1
=	5,440		4.58	Total Enrollment Served - AEA Media and Ed Services
X	55.38	**	4.59	FY19 AEA Media Cost Per Pupil
=	301,267		4.60	AEA Media Services District Cost
	5,440		4.61	Total Enrollment Served - AEA Media and Ed Services (Line 4.58)
X	61.82	**	4.62	FY19 AEA Ed Services Cost Per Pupil
=	336,301		4.63	AEA Ed Services District Cost
	0.00	**	4.64	AEA Supplementary Weight for Sharing (Line 3.7)
X	299.20	**	4.65	AEA Special Ed Support Cost Per Pupil (Line 4.47)
=	0		4.66	AEA Sharing District Cost
	37.79	**	4.67	FY19 AEA Teacher Salary Supplement District Cost Per Pupil
X	5,821.14	**	4.68	AEA Weighted Enrollment (Line 3.6)
=	219,981		4.69	Unadjusted AEA Teacher Salary Supplement District Cost
	218,815		4.70	FY18 Unadj AEA Teacher Salary Suppl District Cost (Line 4.69 - FY18 Aid & Levy)
-	219,981		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)
+	219,981		4.73	Unadjusted AEA Teacher Salary Supplement District Cost (Line 4.69)
=	219,981		4.74	AEA Teacher Salary Supplement District Cost
	4.35	**	4.75	FY19 Professional Development Supplement District Cost Per Pupil
X	5,821.14	**	4.76	AEA Weighted Enrollment (Line 3.6)
=	25,322		4.77	Unadjusted AEA Professional Development Supplement District Cost
	25,156		4.78	FY18 Unadj AEA Prof Dev Suppl District Cost (Line 4.77 - FY18 Aid & Levy)
-	25,322		4.79	Unadjusted AEA Professional Development Supplement District Cost (Line 4.77)
=	0		4.80	AEA Professional Development Suppl Budget Adjustment (if negative, enter zero)
+	25,322		4.81	Unadjusted AEA Professional Development Supplement District Cost (Line 4.77)
=	25,322		4.82	AEA Professional Development Supplement District Cost

### COMBINED DISTRICT COST SUMMARY

	34,549,095		5.1	Regular Program District Cost without Adjustment (Line 4.3)
+	128,551		5.2	Regular Program Budget Adjustment Adopted (Line 4.8)
+	553,715		5.3	District Cost for Supplementary Weighting (Line 4.11)
+	4,673,746		5.4	Special Education Instruction District Cost (Line 4.14)
+	2,916,266		5.5	Teacher Salary Supplement District Cost (Line 4.22)
+	346,260		5.6	Professional Development Supplement District Cost (Line 4.30)
+	345,594		5.7	Early Intervention Supplement District Cost (Line 4.38)
+	1,674,129		5.8	Teacher Leadership Supplement District Cost (Line 4.46)
+	1,741,685		5.9	AEA Special Ed Support District Cost without Adjustment (Line 4.49)
+	0		5.10	AEA Special Ed Support Adjustment (Line 4.54)
+	301,267		5.11	AEA Media Services District Cost (Line 4.60)
+	336,301		5.12	AEA Ed Services District Cost (Line 4.63)
+	0		5.13	AEA Sharing District Cost (Line 4.66)
+	219,981		5.14	AEA Teacher Salary Supplement District Cost (Line 4.74)
+	25,322		5.15	AEA Professional Development Supplement District Cost (Line 4.82)
-	66,618		5.16	AEA Statewide State Aid Reduction
+	855,139		5.17	FY19 SBRC Modified Supplemental Amount - Dropout
+	0		5.18	Enrollment Audit Adjustment (Line 1.4)
=	48,600,433		5.19	Combined District Cost

### UNIFORM LEVY DOLLARS

	1,952,212,278		6.1	2017 Taxable Valuation with Gas & Electric Utilities
X	5.40000		6.2	Uniform Levy Rate
=	10,541,946		6.3	Uniform Levy Dollars

### UNIFORM LEVY - UTILITY REPLACEMENT ADJUSTMENT

	45,900		6.4	Uniform Levy Utility Replacement Paid FY18
-	46,270		6.5	Uniform Levy Utility Replacement Budgeted FY18
=	(370)		6.6	Uniform Levy Utility Replacement Adjustment
+	10,541,946		6.7	Uniform Levy Dollars Before Utility Repl and C&I Adjustments (Line 6.3)
=	10,541,576		6.8	Uniform Levy Dollars Adjusted for Utility Replacement

### UNIFORM LEVY - C&I STATE REPLACEMENT ADJUSTMENT

	483,273,870	6.9	2017 Commercial & Industrial 100% Valuation
-	429,999,239	6.10	2017 Commercial & Industrial Taxable Valuation (90% Rollback)
=	53,274,631	6.11	2017 Commercial & Industrial Valuation Reduction
X	5.40000	6.12	Uniform Levy Rate (Line 6.2)
=	287,683	6.13	Uniform Levy Commercial & Industrial State Replacement Estimate
	278,000	6.14	Previous Year Uniform Levy C&I State Replacement Paid
-	275,197	6.15	Previous Year Uniform Levy C&I State Replacement Budgeted (Line 6.13 - FY18 Aid & Levy)
=	2,803	6.16	Previous Year Uniform Levy C&I State Replacement Paid Minus Budgeted
+	287,683	6.17	Uniform Levy Commercial & Industrial State Replacement Est (Line 6.13)
=	290,486	6.18	Total Uniform Levy C&I State Replacement Adjustment
+	10,541,576	6.19	Uniform Levy Dollars Adjusted for Utility Replacement (Line 6.8)
=	10,832,062	6.20	Uniform Levy Dollars Adjusted for Utility Replacement & C&I Adjustment

### STATE FOUNDATION AID

	5,894	7.1	State Regular Program Foundation Cost Per Pupil
X	5,209.678 ***	7.2	District Weighted Enrollment without Special Ed Weightings (Line 3.17)
=	30,705,842	7.3	District Foundation Dollars without Special Ed
	5,894	7.4	State Special Ed Program Foundation Cost Per Pupil
X	693.64 **	7.5	Total Special Ed Weighting in Addition to 1.0 (Line 3.4)
=	4,088,314	7.6	District Special Ed Foundation Dollars
	233	7.7	State AEA Special Ed Support Foundation Cost Per Pupil
X	5,821.14 **	7.8	AEA Weighted Enrollment with AEA Supplementary Weight for Sharing (Line 3.8)
=	1,356,326	7.9	AEA Foundation Dollars for Special Ed and Sharing
+	219,981	7.10	AEA Teacher Salary Supplement District Cost (Line 4.74)
+	25,322	7.11	AEA Professional Development Supplement District Cost (Line 4.82)
=	1,601,629	7.12	Total AEA Foundation Dollars
+	30,705,842	7.13	District Foundation Dollars without Special Ed (Line 7.3)
+	4,088,314	7.14	District Special Ed Foundation Dollars (Line 7.6)
+	0	7.15	Enrollment Audit Adjustment - State Aid Portion (Line 1.7)
+	2,916,266	7.16	Teacher Salary Supplement District Cost (Line 4.22)
+	346,260	7.17	Professional Development Supplement District Cost (Line 4.30)
+	345,594	7.18	Early Intervention Supplement District Cost (Line 4.38)
+	1,674,129	7.19	Teacher Leadership Supplement District Cost (Line 4.46)
=	41,678,034	7.20	Total Foundation Dollars
-	10,832,062	7.21	Uniform Levy Dollars Adj for Utility Replacement & C&I Adjustment (Line 6.20)
=	30,845,972	7.22	Unadjusted State Foundation Aid
	5,903,318 ***	7.23	District Weighted Enrollment (Line 3.15)
X	300	7.24	\$300 Minimum Aid Per Pupil
=	1,770,995	7.25	Minimum Aid
-	30,845,972	7.26	Unadjusted State Foundation Aid (Line 7.22)
=	0	7.27	Minimum Aid Adjustment (If Negative, Enter Zero)

### PRESCHOOL FOUNDATION AID

	69.5 *	7.28	Preschool Budget Enrollment (Actual Enrollment X 50%)
X	6,736	7.29	FY19 Regular Program State Cost Per Pupil
=	468,152	7.30	Preschool Foundation Aid
	0.0	7.31	Audited Change in October 2016 Preschool Budget Enrollment
X	6,664	7.32	FY18 Regular Program State Cost Per Pupil
=	0	7.33	Preschool Enrollment Audit Adjustment
+	468,152	7.34	Preschool Foundation Aid (Line 7.30)
=	468,152	7.35	Total Preschool Foundation Aid

### ADDITIONAL DOLLAR LEVY

	48,600,433	8.1	Combined District Cost (Line 5.19)
-	41,678,034	8.2	Total Foundation Dollars (Line 7.20)
-	0	8.3	Minimum Aid Adjustment (Line 7.27)
=	6,922,399	8.4	Additional Dollar Levy

### PROPERTY TAX ADJUSTMENT AID

	1,952,212,278	8.5	2017 Taxable Valuation with Gas & Electric Utilities (Line 6.1)
-	1,881,942,714	8.6	2016 Taxable Valuation with Gas & Electric Utilities (Line 6.1 - FY18 Aid & Levy)
=	70,269,564	8.7	Dollar Increase in Taxable Valuation (If negative, enter zero)
/	1,881,942,714	8.8	2016 Taxable Valuation with Gas & Electric Utilities (Line 8.6)
=	0.0373	8.9	Increase in Taxable Valuation (to 4 Decimals)
X	38,878	8.10	FY18 Property Tax Adjustment Aid (Line 8.14 - FY18 Aid & Levy)
=	1,450	8.11	Reduction in Property Tax Adjustment Aid
	38,878	8.12	FY18 Property Tax Adjustment Aid (Line 8.10)
-	1,450	8.13	Reduction in Property Tax Adjustment Aid (Line 8.11)
=	37,428	8.14	FY19 Property Tax Adjustment Aid

**PROPERTY TAX REPLACEMENT PAYMENT (PTRP)**

	842		8.15	FY19 Property Tax Portion of State Cost Per Pupil
-	750		8.16	Base Property Tax Portion of State Cost Per Pupil
=	92		8.17	Property Tax Replacement Amount Per Pupil
X	5,903,318	***	8.18	District Weighted Enrollment (Line 3.15)
=	543,105		8.19	Property Tax Replacement Payment (PTRP)

**ADJUSTED ADDITIONAL PROPERTY TAX LEVY AID**

	5,903,318	***	8.20	District Weighted Enrollment (Line 3.15)
X	6,736		8.21	FY19 Regular Program State Cost Per Pupil
X	12.50%	**	8.22	Property Tax Portion of State Cost Per Pupil
=	4,970,594		8.23	Adjusted Additional Property Tax Dollar Levy
-	543,105		8.24	Property Tax Replacement Payment (PTRP) (Line 8.19)
=	4,427,489		8.25	Adjusted Additional Property Tax Dollar Levy less PTRP
/	1,952,212,278		8.26	2017 Taxable Valuation with Gas & Electric Utilities (Line 6.1)
=	2.26793		8.27	Adjusted Additional Property Tax Levy Rate
-	3.00000		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	1,952,212,278		8.30	2017 Taxable Valuation with Gas & Electric Utilities (Line 6.1)
=	0		8.31	FY19 Adjusted Additional Property Tax Levy Aid

**PROPERTY TAX EQUITY AND RELIEF (PTER) FUNDING**

	6,736		8.32	FY19 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	5,903,318	***	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**

	6,922,399		8.37	Additional Dollar Levy (Line 8.4)
-	37,428		8.38	Property Tax Adjustment Aid (Line 8.14)
-	0		8.39	FY17 District Special Ed Positive Balance, Property & Utility Repl Tax Portion
-	0		8.40	FY17 AEA Special Ed Reduction, Property & Utility Replacement Tax Portion
+	66,618		8.41	AEA Statewide State Aid Reduction (Line 5.16)
-	543,105		8.42	Property Tax Replacement Payment (PTRP) (Line 8.19)
-	0		8.43	Adjusted Additional Property Tax Levy Aid (Line 8.31)
-	0		8.44	Additional District Foundation Dollars from PTER Fund (Line 8.36)
=	6,408,484		8.45	Additional Levy before Utility Replacement Adjustment

**FINAL STATE FOUNDATION AID**

	30,845,972		9.1	Unadjusted State Foundation Aid (Line 7.22)
+	0		9.2	Minimum Aid Adjustment (Line 7.27)
+	37,428		9.3	Property Tax Adjustment Aid (Line 8.14)
+	0		9.4	FY17 District Special Ed Positive Balance, Property & Util Repl Portion (Line 8.39)
+	0		9.5	FY17 Special Ed Reduction, Property & Utility Repl Tax Portion (Line 8.40)
-	66,618		9.6	AEA Statewide State Aid Reduction (Line 5.16)
+	543,105		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
+	468,152		9.11	Total Preschool Foundation Aid (Line 7.35)
=	31,828,039		9.12	State Foundation Aid



### INSTRUCTIONAL SUPPORT PROGRAM

	34,549,095	10.1	FY19 Regular Program District Cost without Adjustment (Line 4.3)
+	128,551	10.2	Regular Program Budget Adjustment Adopted (Line 4.8)
=	34,677,646	10.3	Total Regular Program District Cost
X	.1000	10.4	Maximum Portion (Can't exceed .1000)
=	3,467,765	10.5	Unadjusted Instructional Support Program Dollars
	1,952,212,278	10.6	2017 Taxable Valuation with Gas & Electric Utilities (Line 6.1)
/	5,127.5 *	10.7	Budget Enrollment (Line 1.1)
=	380,734	10.8	District Taxable Valuation Per Pupil
	346,000	10.9	State Taxable Valuation Per Pupil
/	380,734	10.10	District Taxable Valuation Per Pupil (Line 10.8)
X	.25 **	10.11	.25
=	.2272	10.12	State Aid Portion of Program Dollars (Round to 4 Decimals)
X	3,467,765	10.13	Unadjusted Instructional Support Program Dollars (Line 10.5)
=	787,876	10.14	Unadjusted Instructional Support State Aid
	.00 **	10.15	Instructional Support Income Surtax Rate
X	49,012,861	10.16	District Income Tax Paid in 2016
=	0	10.17	Instructional Support Income Surtax Dollars
	3,467,765	10.18	Unadjusted Instructional Support Program Dollars (Line 10.5)
-	787,876	10.19	Unadjusted Instructional Support State Aid (Line 10.14)
-	0	10.20	Instructional Support Income Surtax Dollars (Line 10.17)
=	2,679,889	10.21	Instructional Support Property & Utility Replacement Tax Dollars
	787,876	10.22	Unadjusted Instructional Support State Aid (Line 10.14)
X	0.165000	10.23	Prorata Reduction to State Appropriation Amount
=	130,000	10.24	Adjusted Instructional Support State Aid
+	0	10.25	Instructional Support Income Surtax Dollars (Line 10.17)
+	2,679,889	10.26	Instructional Support Property & Utility Replacement Tax Dollars (Line 10.21)
=	2,809,889	10.27	Adjusted Instructional Support Program Dollars

### EDUCATIONAL IMPROVEMENT PROGRAM

	34,677,646	11.1	FY19 Total Regular Program District Cost (Line 10.3)
X	.0000	11.2	Voted Maximum Portion
=	0	11.3	Educational Improvement Program Total Dollars
	.00 **	11.4	Ed Improvement Income Surtax Rate
X	49,012,861	11.5	District Income Tax Paid in 2016 (Line 10.16)
=	0	11.6	Ed Improvement Income Surtax Dollars
	0	11.7	Educational Improvement Program Total Dollars (Line 11.3)
-	0	11.8	Ed Improvement Income Surtax Dollars (Line 11.6)
=	0	11.9	Ed Improvement Property & Utility Replacement Tax Dollars

### SECTION 12 IS INTENTIONALLY BLANK

### ADDITIONAL LEVY - UTILITY REPLACEMENT ADJUSTMENT

	27,187	13.1	Additional Levy Utility Replacement Paid FY18
-	27,406	13.2	Additional Levy Utility Replacement Budgeted FY18
=	(219)	13.3	Additional Levy Utility Replacement Adjustment
	6,408,484	13.4	Additional Levy before Utility Replacement Adjustment (Line 8.45)
-	(219)	13.5	Additional Levy Utility Replacement Adjustment (Line 13.3)
=	6,408,703	13.6	Additional Levy Adjusted for Utility Replacement
	(370)	13.7	Uniform Levy Utility Replacement Adjustment (Line 6.6)
+	(219)	13.8	Additional Levy Utility Replacement Adjustment (Line 13.3)
=	(589)	13.9	Total Utility Replacement Adjustment

### ADDITIONAL LEVY - C&I STATE REPLACEMENT ADJUSTMENT

	6,408,703	13.10	Additional Levy Adjusted for Utility Replacement (Line 13.6)
/	1,952,212,278	13.11	2017 Taxable Valuation with Gas & Electric Utilities (Line 6.1)
=	3.28279	13.12	Additional Tax Rate Adjusted for Utility Replacement
X	53,274,631	13.13	2017 Commercial & Industrial Valuation Reduction (Line 6.11)
=	174,889	13.14	Additional Levy Commercial & Industrial State Replacement Estimate
	164,661	13.15	Previous Year Additional Levy C&I State Replacement Paid
-	169,981	13.16	Previous Year Additional Levy C&I State Replacement Budgeted (Line 13.14 - FY18 A
=	(5,320)	13.17	Previous Year Additional Levy C&I State Replacement Paid Minus Budgeted
+	174,889	13.18	Additional Levy Commercial & Industrial State Replacement Est (Line 13.14)
=	169,569	13.19	Total Additional Levy C&I State Replacement Adjustment
	6,408,703	13.20	Additional Levy Adjusted for Utility Replacement (Line 13.6)
-	169,569	13.21	Total Additional Levy C&I State Replacement Adjustment (Line 13.19)
=	6,239,134	13.22	Additional Levy Adjusted for Utility Replacement & C&I State Replacement
	290,486	13.23	Total Uniform Levy C&I State Replacement Adjustment (Line 6.18)
+	169,569	13.24	Total Additional Levy C&I State Replacement Adjustment (Line 13.19)
=	460,055	13.25	Total C&I State Replacement Adjustment

**SECTION 14 IS INTENTIONALLY BLANK**  
**SUMMARY OF GENERAL FUND LEVIES**

	10,541,946	15.1	Uniform Levy Dollars before Utility Repl and C&I State Repl Adj (Line 6.3)
+	6,239,134	15.2	Additional Levy Dollars Adjusted for Utility Repl & C&I State Repl (Line 13.22)
=	16,781,080	15.3	Total Levy to Fund Combined District Cost
+	2,679,889	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
=	19,460,969	15.8	Levy to Fund Budget Authority
+	1,210,516	15.9	Cash Reserve Levy - SBRC
+	600,000	15.10	Cash Reserve Levy - Other
-	0	15.11	Use of Fund Balance to Reduce Levy
=	21,271,485	15.12	Total General Fund Levy
-	2,679,889	15.13	Instructional Support Levy (Line 10.21)
=	18,591,596	15.14	Subtotal General Fund Levy without Instructional Support
/	1,952,212,278	15.15	2017 Taxable Valuation with Gas & Electric Utilities (Line 6.1)
=	9.52335	15.16	Subtotal General Fund Levy Rate
	2,679,889	15.17	Instructional Support Levy (Line 10.21)
/	2,086,087,867	15.18	2017 Taxable and TIF Valuations with Gas & Electric
=	1.28465	15.19	Instructional Support Levy Rate
+	9.52335	15.20	Subtotal General Fund Levy Rate (Line 15.16)
=	10.80800	15.21	Total General Fund Levy Rate

**STATE PAYMENTS TO AEA AND DISTRICT**

	1,741,685	16.1	AEA Special Ed Support District Cost without Adjustment (Line 4.49)
+	0	16.2	AEA Special Ed Support Adjustment (Line 4.54)
+	301,267	16.3	AEA Media Services District Cost (Line 4.60)
+	336,301	16.4	AEA Ed Services District Cost (Line 4.63)
+	0	16.5	AEA Sharing District Cost (Line 4.66)
+	219,981	16.6	AEA Teacher Salary Supplement District Cost (Line 4.74)
+	25,322	16.7	AEA Professional Development Supplement District Cost (Line 4.82)
-	66,618	16.8	AEA Statewide State Aid Reduction (Line 5.16)
=	2,557,938	16.9	State Payments to AEA
	31,828,039	16.10	State Foundation Aid (Line 9.12)
-	2,557,938	16.11	State Payments to AEA (Line 16.9)
=	29,270,101	16.12	State Payments to District

**SUMMARY OF GENERAL FUND BUDGET AUTHORITY**

+	48,600,433	17.1	Combined District Cost (Line 5.19)
+	7,469,394	17.2	Estimated FY18 Unspent Budget Authority
+	554,500	17.3	Allowance for Construction Project by SBRC
+	2,809,889	17.4	Adjusted Instructional Support Program Dollars (Line 10.27)
+	0	17.5	Ed Improvement Program (Line 11.3)
+	468,152	17.6	Total Preschool Foundation Aid (Line 7.35)
		17.7	This Line is Intentionally Blank
+	5,684,526	17.8	Estimated FY19 Other Miscellaneous Income
=	65,586,894	17.9	Estimated Total Maximum General Fund Budget Authority

**SUMMARY OF FINANCING FOR GENERAL FUND MAXIMUM BUDGET**

	7,469,394	18.1	Estimated FY18 Unspent Budget Authority (Line 17.2)
+	554,500	18.2	Allowance for Construction Project by SBRC (Line 17.3)
+	19,460,969	18.3	Levy to Fund Budget Authority (Line 15.8)
+	31,828,039	18.4	State Foundation Aid (Line 9.12)
+	130,000	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)
+	460,055	18.8	Total C&I State Replacement Adjustment (Line 13.25)
+	(589)	18.9	Total Utility Replacement Adjustment (Line 13.9)
+	5,684,526	18.10	Estimated FY19 Other Miscellaneous Income (Line 17.8)
=	65,586,894	18.11	Estimated Financing for Total General Fund Maximum Budget

**VOTED PHYSICAL PLANT & EQUIPMENT (VPPEL)**

	2,086,087,867	19.1	2017 Taxable and TIF Valuations with Gas & Electric (Line 15.18)
X	1.34000	19.2	Voted PPEL Rate Limit
=	2,795,358	19.3	Maximum Voted PPEL Dollars (Enter loan agreements on Line 1, Form 703)
	.00	19.4	Voted PPEL Income Surtax Rate
X	49,012,861	19.5	District Income Tax Paid in 2016 (Line 10.16)
=	0	19.6	Voted PPEL Income Surtax Dollars
	2,795,358	19.7	Maximum Voted PPEL Dollars (Line 19.3)
-	0	19.8	Voted PPEL Income Surtax Dollars (Line 19.6)
=	2,795,358	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**

	600,000		21.1	Management
	0		21.2	Amana Library
	688,409		21.3	Regular Physical Plant & Equipment
	0		21.4	Reorganization Equalization Levy
	0		21.5	Emergency Levy (for Disaster Recovery)
	0		21.6	Public Education and Recreation
	2,423,200		21.7	Debt Service



## FY 2019 Commercial & Industrial State Replacement Estimate

Cedar Falls

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

Beginning in FY 2018, Commercial and Industrial replacement payments paid by the State of Iowa to local governments becomes limited by the total amount of payments made in FY 2017. The limitation may cause all payments to local governments to be pro-rated. The amount of proration necessary for the budget year will not be known until August, but the dropdown below will allow the estimated commercial & industrial replacement payments to be reduced by a selected proration percentage. The estimated FY 2018 payment amount is included in case you would like to prorate the FY 2019

**95%**

1. Commercial & Industrial Non-TIF 100% Valuation (from Valuation tab)	483,273,870
2. Commercial & Industrial TIF 100% Valuation (from Valuation tab)	140,250,834
3. Commercial & Industrial Non-TIF Taxable Valuation (from Valuation tab)	429,999,239
4. Commercial & Industrial TIF Taxable Valuation (from Valuation tab)	131,172,997
5. <b>Estimated</b> Non-TIF Valuation Reduction (row 1 minus row 3)	53,274,631
6. <b>Estimated</b> TIF Valuation Reduction (row 2 minus row 4)	9,077,837
7. <b>Estimated</b> Debt Service, PPEL, ISL Valuation Reduction (row 5 plus row 6)	62,352,468

	Levy Rate from TaxCert page	Estimated C&I Replacement
Subtotal General Fund Levy	9.52335	481,985
+Instructional Support Levy	1.28465	76,096
=Total General Fund Levy	10.80800	558,081
Management	.30734	15,555
Amana Library	.00000	0
Voted Physical Plant & Equipment	1.34000	79,375
Regular Physical Plant & Equipment	.33000	19,547
Reorganization Equalization Levy	.00000	0
Emergency Levy (for Disaster Recovery)	.00000	0
Public Education/Recreation (Playground)	.00000	0
Debt Service	1.16160	68,807
<b>GRAND TOTAL State Replacement Estimate</b>	<b>13.94694</b>	<b>741,365</b>

Estimated FY18 C&I Payment	734,780
Difference FY19 vs. FY18 C&I Estimated Payment	6,585

**ADOPTION OF BUDGET AND TAXES  
JULY 1, 2018-JUNE 30, 2019**

Department of Management - Form S-TX

**Cedar Falls**

District Number **1044**

**Total Special Program Funding**

Instructional Support (A&L line 10.27)	097	2,809,889
Educational Improvement (A&L line 11.3)	099	0
Voted Physical Plant & Equipment (A&L line 19.3)	105	2,795,358

**Special Program Income Surtax Rates**

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

**Utility Replacement and Property Taxes Adopted**

		Utility Replacement AND Property Tax Dollars	Levy Rate	Property Taxes Levied	Estimated Utility Replacement Dollars
Levy to Fund Combined District Cost (A&L line 15.3)	1	16,781,080			
+Educational Improvement Levy (A&L line 15.5)	2	0			
+Cash Reserve Levy - SBRC (A&L line 15.9)	3	1,210,516			
+Cash Reserve Levy - Other (A&L line 15.10)	4	600,000			
-Use of Fund Balance to Reduce Levy (A&L line 15.11)	5	0			
=Subtotal General Fund Levy (A&L line 15.14)	6	18,591,596	9.52335	18,516,793	74,803
+Instructional Support Levy (A&L line 15.13)	7	2,679,889	1.28465	2,669,802	10,087
=Total General Fund Levy (A&L line 15.12)	8	21,271,485	10.80800	21,186,595	84,890
	9				
Management	10	600,000	.30734	597,579	2,421
Amana Library	11	0	.00000	0	0
Voted Physical Plant & Equipment (Loan Agreement)	12	0			
+Voted Physical Plant & Equipment (Capital Project)	13	2,795,358			
=Subtotal Voted Physical Plant & Equipment	14	2,795,358	1.34000	2,784,832	10,526
+Regular Physical Plant & Equipment	15	688,409	.33000	685,817	2,592
=Total Physical Plant & Equipment	16	3,483,767			
	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	2,423,200	1.16160	2,414,075	9,125
<b>GRAND TOTAL</b>	22	27,778,452	13.94694	27,668,898	109,554

1-1-17 Taxable Valuation	WITH Gas & Electric Utilities	1,952,212,278	WITHOUT Gas&Elec	1,944,357,032
1-1-17 Tax Increment Valuation	WITH Gas & Electric Utilities	133,875,589	WITHOUT Gas&Elec	133,875,589
1-1-17 Debt Service, PPEL, ISL Valuation	WITH Gas & Electric Utilities	2,086,087,867	WITHOUT Gas&Elec	2,078,232,621

**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 16, 2018.

Date Budget Adopted: \_\_\_\_\_

\_\_\_\_\_  
District Secretary

\_\_\_\_\_  
County Auditor

Notice of Public Hearing  
Proposed Cedar Falls School Budget Summary  
Fiscal Year 2018-2019

Department of Management - Form S-PB-8

		Budget 2019	Re-est. 2018	Actual 2017	Avg %17-19
Taxes Levied on Property	1	27,668,898	27,383,601	22,388,285	11.2%
Utility Replacement Excise Tax	2	109,554	122,296	72,091	23.3%
Income Surtaxes	3	0	0	0	
Tuition/Transportation Received	4	2,861,387	2,849,095	2,979,185	
Earnings on Investments	5	141,966	237,450	214,457	
Nutrition Program Sales	6	1,646,977	1,592,455	1,592,426	
Student Activities and Sales	7	1,242,000	1,130,176	1,196,303	
Other Revenues from Local Sources	8	1,321,666	741,977	491,210	
Revenue from Intermediary Sources	9	0	0	0	
State Foundation Aid	10	31,828,039	31,556,351	29,237,275	
Instructional Support State Aid	11	130,000	0	0	
Other State Sources	12	4,938,501	4,921,604	6,632,829	
Commercial & Industrial State Replacement	13	741,365	740,578	747,903	
Title 1 Grants	14	400,000	422,791	478,757	
IDEA and Other Federal Sources	15	2,439,209	2,423,099	2,727,871	
Total Revenues	16	75,469,562	74,121,473	68,758,592	
General Long-Term Debt Proceeds	17	0	0	48,486,121	
Transfers In	18	2,521,825	2,489,284	4,981,221	
Proceeds of Fixed Asset Dispositions	19	17,500	146,607	53,479	
Total Revenues & Other Sources	20	78,008,887	76,757,364	122,279,413	
Beginning Fund Balance	21	22,449,455	46,694,742	20,639,470	
<b>Total Resources</b>	22	100,458,342	123,452,106	142,918,883	
<b>*Instruction</b>	23	44,433,887	43,577,509	40,294,052	5.0%
Student Support Services	24	1,962,046	1,825,536	1,625,721	
Instructional Staff Support Services	25	2,235,921	1,980,582	1,959,765	
General Administration	26	1,145,860	1,123,143	1,108,929	
School/Building Administration	27	3,692,420	3,539,628	3,520,326	
Business & Central Administration	28	1,665,395	1,564,287	1,637,300	
Plant Operation and Maintenance	29	5,218,046	4,881,715	4,870,036	
Student Transportation	30	1,953,273	1,881,759	2,164,303	
This row is intentionally left blank	31	0	0	0	
<b>*Total Support Services (lines 24-31)</b>	31A	17,872,961	16,796,650	16,886,380	2.9%
<b>*Noninstructional Programs</b>	32	2,747,660	2,575,976	2,323,959	8.7%
Facilities Acquisition and Construction	33	12,872,378	28,328,653	8,768,472	
Debt Service	34	4,825,525	4,827,435	20,689,453	
AEA Support - Direct to AEA	35	2,557,938	2,407,144	2,280,604	
<b>*Total Other Expenditures (lines 33-35)</b>	35A	20,255,841	35,563,232	31,738,529	-20.1%
Total Expenditures	36	85,310,349	98,513,367	91,242,920	
Transfers Out	37	2,521,825	2,489,284	4,981,221	
Total Expenditures & Other Uses	38	87,832,174	101,002,651	96,224,141	
Ending Fund Balance	39	12,626,168	22,449,455	46,694,742	
<b>Total Requirements</b>	40	100,458,342	123,452,106	142,918,883	
Proposed Tax Rate (per \$1,000 taxable valuation)		13.94694			

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

Date of Hearing:

04/09/18  
mm/dd/yy

Time of Hearing:

5:30 p.m.

The Board of Directors will conduct a public hearing on the proposed 2018/19 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.



## FY 2019 BUDGET YEAR WORKSHEET - Page 1

Dist Number: 1044

	General (10)	Activity (21)	Management (22)	Special Revenue			This Column is Blank
				PERL (24)	Entpr(23)Equal(25) Lib(29)SpecRev(27)	Emg Levy (26) / Disaster R (28)	
<b>Resources:</b>							
Taxes Levied on Property	21,186,595		597,579	0	0	0	1
Utility Replacement Excise Tax	84,890		2,421	0	0	0	2
Income Surtaxes	0						3
Tuition/Transportation Received	2,861,387						4
Earnings on Investments	75,000		3,500				5
Nutrition Program Sales							6
Student Activities and Sales	207,000	1,035,000					7
Other Revenues from Local Sources	261,891		40,000		5,000		8
Revenue from Intermediary Sources							9
State Foundation Aid	31,828,039						10
Instructional Support State Aid	130,000						11
Other State Sources	231,164		250				12
Commercial & Industrial State Replacement	558,081		15,555	0	0	0	13
Title I Grants	400,000						14
IDEA and Other Federal Sources	1,531,084						15
Total Revenues	59,355,131	1,035,000	659,305	0	5,000	0	16
General Long-Term Debt Proceeds							17
Transfers In/Special Items/Upward Adj	99,500						18
Proceeds of Fixed Asset Dispositions	17,500						19
Total Revenues & Other Sources	59,472,131	1,035,000	659,305	0	5,000	0	20
Beginning Fund Balance	4,980,129	364,981	1,050,094	0	16,441	0	21
Total Resources	64,452,260	1,399,981	1,709,399	0	21,441	0	22
<b>Requirements:</b>							
Instruction	41,894,364	1,210,000	105,366		21,441		23
Student Support Services	1,962,046						24
Instructional Staff Support Services	2,235,921						25
General Administration	1,132,601		13,259				26
School/Building Administration	3,692,420						27
Business & Central Administration	1,309,276		6,119				28
Plant Operation and Maintenance	4,579,775		372,871				29
Student Transportation	1,490,053		90,920				30
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Noninstructional Programs			31,256				32
Facilities Acquisition and Construction							33
Debt Service (Principal, interest, fiscal charges)							34
AEA Support - Direct to AEA	2,557,938						35
Total Expenditures	60,854,394	1,210,000	619,791	0	21,441	0	36
Transfers Out/Special Items/Down Adj			20,000				37
Total Expenditures & Other Uses	60,854,394	1,210,000	639,791	0	21,441	0	38
Ending Fund Balance	3,597,866	189,981	1,069,608	0	0	0	39
Total Requirements	64,452,260	1,399,981	1,709,399	0	21,441	0	40

## FY 2019 BUDGET YEAR WORKSHEET - Page 2

Dist Number: 1044

## Cedar Falls

Resources:	Capital Projects (30-39)			Debt Service (40)	Proprietary		Re-estimated FY18	Actual FY17
	Sales Tax (33)	PPEL (36)	Other Cap Proj		Nutrition (61)	OTH Enp (62-69)		
1 Taxes Levied on Property				2,414,075			27,383,601	22,388,285
2 Utility Replacement Excise Tax		3,470,649		9,125			122,296	72,091
3 Income Surtaxes		13,118	0				0	0
4 Tuition/Transportation Received							2,849,095	2,979,185
5 Earnings on Investments	23,500	27,066	4,000	4,000	4,900		237,450	214,457
6 Nutrition Program Sales					1,646,977		1,592,455	1,592,426
7 Student Activities and Sales							1,130,176	1,196,303
8 Other Revenues from Local Sources	925,971	50,000		1,201	17,603	20,000	741,977	491,210
9 Revenue from Intermediary Sources							0	0
10 State Foundation Aid							31,556,351	29,237,275
11 Instructional Support State Aid							0	0
12 Other State Sources	4,690,888	1,200		830	14,169		4,921,604	6,632,829
13 Commercial & Industrial State Replacement		98,922		68,807			740,578	747,903
14 Title I Grants							422,791	478,757
15 IDEA and Other Federal Sources					908,125		2,423,099	2,727,871
16 Total Revenues	5,640,359	3,660,955	4,000	2,498,038	2,591,774	20,000	74,121,473	68,758,592
17 General Long-Term Debt Proceeds							0	48,486,121
18 Transfers In/Special Items/Upward Adj		20,000		2,402,325			2,489,284	4,981,221
19 Proceeds of Fixed Asset Dispositions							146,607	53,479
20 Total Revenues & Other Sources	5,640,359	3,680,955	4,000	4,900,363	2,591,774	20,000	76,757,364	122,279,413
21 Beginning Fund Balance	9,171,470	2,168,066	4,192,578	84,536	421,160	0	46,694,742	20,639,470
22 Total Resources	14,811,829	5,849,021	4,196,578	4,984,899	3,012,934	20,000	123,452,106	142,918,883
<b>Requirements:</b>								
23 Instruction		1,202,716					43,577,509	40,294,052
24 Student Support Services							1,825,536	1,625,721
25 Instructional Staff Support Services							1,980,582	1,959,765
26 General Administration							1,123,143	1,108,929
27 School/Building Administration							3,539,628	3,520,326
28 Business & Central Administration		350,000					1,564,287	1,637,300
29 Plant Operation and Maintenance		265,400					4,881,715	4,870,036
30 Student Transportation		372,300					1,881,759	2,164,303
31 This row is intentionally left blank							0	0
32 Noninstructional Programs					2,696,404		2,575,976	2,323,959
33 Facilities Acquisition and Construction	7,214,564	1,461,236	4,196,578	4,825,525		20,000	28,328,653	8,768,472
34 Debt Service (Principal, interest, fiscal charges)				4,825,525			4,827,435	20,689,453
35 AEA Support - Direct to AEA							2,407,144	2,280,604
36 Total Expenditures	7,214,564	3,651,652	4,196,578	4,825,525	2,696,404	20,000	98,513,367	91,242,920
37 Transfers Out/Special Items/Down Adj	2,402,325				99,500		2,489,284	4,981,221
38 Total Expenditures & Other Uses	9,616,889	3,651,652	4,196,578	4,825,525	2,795,904	20,000	101,002,651	96,224,141
39 Ending Fund Balance	5,194,940	2,197,369	0	159,374	217,030	0	22,449,455	46,694,742
40 Total Requirements	14,811,829	5,849,021	4,196,578	4,984,899	3,012,934	20,000	123,452,106	142,918,883



Cedar Falls

Dist Number: 1044

FY 2018 RE-ESTIMATED WORKSHEET - Page 1

	General (10)	Activity (21)	Management (22)	PERL (24)	Entpr(23)Equal(25) Lib(29)SpecRev(27)	Special Revenue		Emg Levy (26) / Disaster R (28)	This Column is Blank
<b>Resources:</b>									
Taxes Levied on Property	20,891,412		695,247	0	0		0		1
Utility Replacement Excise Tax	94,629		3,180	0	0		0		2
Income Surtaxes	0								3
Tuition/Transportation Received	2,849,095								4
Earnings on Investments	73,400		3,838						5
Nutrition Program Sales									6
Student Activities and Sales	196,672	933,504							7
Other Revenues from Local Sources	258,428		57,117		5,000				8
Revenue from Intermediary Sources									9
State Foundation Aid	31,556,351								10
Instructional Support State Aid									11
Other State Sources	214,292		258						12
Commercial & Industrial State Replacement	556,869		18,387						13
Title 1 Grants	422,791								14
IDEA and Other Federal Sources	1,531,084								15
Total Revenues	58,645,023	933,504	778,027	0	5,000		0		16
General Long-Term Debt Proceeds									17
Transfers In/Special Items/Upward Adj	61,574								18
Proceeds of Fixed Asset Dispositions	17,500								19
Total Revenues & Other Sources	58,724,097	933,504	778,027	0	5,000		0		20
Beginning Fund Balance	4,876,859	585,468	932,751	0	16,441		0		21
Total Resources	63,600,956	1,518,972	1,710,778	0	21,441		0		22
<b>Requirements:</b>									
Instruction	40,760,161	1,153,991	146,044		5,000				23
Student Support Services	1,825,536								24
Instructional Staff Support Services	1,969,040								25
General Administration	1,110,394		12,749						26
School/Building Administration	3,539,628								27
Business & Central Administration	1,283,603		5,884						28
Plant Operation and Maintenance	4,264,485		358,530						29
Student Transportation	1,460,836		87,423						30
This row is intentionally left blank									31
Noninstructional Programs			30,054						32
Facilities Acquisition and Construction									33
Debt Service (Principal, interest, fiscal charges)									34
AEA Support - Direct to AEA	2,407,144								35
Total Expenditures	58,620,827	1,153,991	640,684	0	5,000		0		36
Transfers Out/Special Items/Down Adj			20,000						37
Total Expenditures & Other Uses	58,620,827	1,153,991	660,684	0	5,000		0		38
Ending Fund Balance	4,980,129	364,981	1,050,094	0	16,441		0		39
Total Requirements	63,600,956	1,518,972	1,710,778	0	21,441		0		40



Cedar Falls

Dist Number: 1044

FY 2018 RE-ESTIMATED WORKSHEET - Page 1

	Capital Projects (30-39)				Debt Service (40)	Proprietary		Total
	Sales Tax (33)	PPEL (36)	Other Cap Proj			Nutrition (61)	Oth Emp (62-69)	
<b>Resources:</b>								
Taxes Levied on Property					2,409,539			27,383,601
Utility Replacement Excise Tax					10,178			122,296
Income Surtaxes								0
Tuition/Transportation Received								2,849,095
Earnings on Investments					13,796	4,923		237,450
Nutrition Program Sales						1,592,455		1,592,455
Student Activities and Sales								1,130,176
Other Revenues from Local Sources					1,201	17,603	16,404	741,977
Revenue from Intermediary Sources								0
State Foundation Aid								31,556,351
Instructional Support State Aid								0
Other State Sources					830	14,169		4,921,604
Commercial & Industrial State Replacement					68,717			740,578
Title I Grants								422,791
IDEA and Other Federal Sources						892,015		2,423,099
Total Revenues					2,504,261	2,521,165	16,404	74,121,473
General Long-Term Debt Proceeds								0
Transfers In/Special Items/Upward Adj					2,407,710			2,489,284
Proceeds of Fixed Asset Dispositions								146,607
Total Revenues & Other Sources					4,911,971	2,521,165	16,404	76,757,364
Beginning Fund Balance					0	491,087	0	46,694,742
Total Resources					4,911,971	3,012,252	16,404	123,452,106
<b>Requirements:</b>								
Instruction								43,577,509
Student Support Services								1,825,536
Instructional Staff Support Services								1,980,582
General Administration								1,123,143
School/Building Administration								3,539,628
Business & Central Administration								1,564,287
Plant Operation and Maintenance								4,881,715
Student Transportation								1,881,759
This row is intentionally left blank								0
Noninstructional Programs								2,575,976
Facilities Acquisition and Construction								28,328,653
Debt Service (Principal, interest, fiscal charges)					4,827,435			4,827,435
AEA Support - Direct to AEA								2,407,144
Total Expenditures					4,827,435	2,529,518	16,404	98,513,367
Transfers Out/Special Items/Down Adj						61,574		2,489,284
Total Expenditures & Other Uses					4,827,435	2,591,092	16,404	101,002,651
Ending Fund Balance					84,536	421,160	0	22,449,455
Total Requirements					4,911,971	3,012,252	16,404	123,452,106

Cedar Falls

FY 2017 ACTUAL WORKSHEET - Page 1

Dist Number: 1044

	General (10)	Special Revenue					This Column is Blank
		Activity (21)	Management (22)	PERL (24)	Entpr(23)Equal(25) / Lib(29)SpecRev(27)	Emg Levy (26) / Disaster R (28)	
<b>Resources:</b>							
Taxes Levied on Property	18,621,137		495,981	0	0	0	1
Utility Replacement Excise Tax	61,256		1,618	0	0	0	2
Income Surtaxes	0						3
Tuition\Transportation Received	2,979,185	0					4
Earnings on Investments	40,025	0	3,169	0	0	0	5
Nutrition Program Sales							6
Student Activities and Sales	202,366	993,937					7
Other Revenues from Local Sources	335,884	0	71,407	0	2,812	0	8
Revenue from Intermediary Sources	0	0	0	0	0	0	9
State Foundation Aid	29,237,275						10
Instructional Support State Aid	0						11
Other State Sources	1,782,435		216	0	0	0	12
Commercial & Industrial State Replacement	631,866		17,113	0	0	0	13
Title I Grants	478,757						14
IDEA and Other Federal Sources	1,803,764		0	0	0	0	15
Total Revenues	56,173,950	993,937	589,504	0	2,812	0	16
General Long-Term Debt Proceeds	0						17
Transfers In/Special Items/Upward Adj	1,852	0	0	0	0	0	18
Proceeds of Fixed Asset Dispositions	49,011	0		0	0	0	19
Total Revenues & Other Sources	56,224,813	993,937	589,504	0	2,812	0	20
Beginning Fund Balance	5,483,507	611,794	938,300	0	15,561	0	21
Total Resources	61,708,320	1,605,731	1,527,804	0	18,373	0	22
<b>Requirements:</b>							
Instruction	39,009,022	1,020,263	95,440	0	1,932	0	23
Student Support Services	1,625,721	0	0	0	0	0	24
Instructional Staff Support Services	1,959,492	0	0	0	0	0	25
General Administration	1,099,405	0	7,524	0	0	0	26
School/Building Administration	3,491,275	0	119	0	0	0	27
Business & Central Administration	1,411,719	0	0	0	0	0	28
Plant Operation and Maintenance	4,314,648	0	374,524	0	0	0	29
Student Transportation	1,639,575	0	76,841	0	0	0	30
This row is intentionally left blank							31
Noninstructional Programs	0		38,503	0	0	0	32
Facilities Acquisition and Construction			0	0		0	33
Debt Service (Principal, interest, fiscal charges)							34
AEA Support - Direct to AEA	2,280,604						35
Total Expenditures	56,831,461	1,020,263	592,951	0	1,932	0	36
Transfers Out/Special Items/Down Adj	0	0	2,102	0	0	0	37
Total Expenditures & Other Uses	56,831,461	1,020,263	595,053	0	1,932	0	38
Ending Fund Balance	4,876,859	585,468	932,751	0	16,441	0	39
Total Requirements	61,708,320	1,605,731	1,527,804	0	18,373	0	40



# Cedar Falls

Dist Number: 1044

## FY 2017 ACTUAL WORKSHEET - Page 2

	Capital Projects (30-39)					Debt Service (40)	Proprietary		Total
	Sales Tax (33)	PPEL (36)	Other Cap Proj	Nutrition (61)	Oth Enrp (62-69)				
<b>Resources:</b>									
1 Taxes Levied on Property		3,271,167				0			22,388,285
2 Utility Replacement Excise Tax		9,217				0			72,091
3 Income Surtaxes		0							0
4 Tuition/Transportation Received									2,979,185
5 Earnings on Investments									214,457
6 Nutrition Program Sales	52,038	11,775	100,081			5,262	2,107	0	1,592,426
7 Student Activities and Sales									0
8 Other Revenues from Local Sources	0	54,796	0			0	26,311	0	1,196,303
9 Revenue from Intermediary Sources	0	0	0				0	0	491,210
10 State Foundation Aid									0
11 Instructional Support State Aid									29,237,275
12 Other State Sources	4,831,500	1,241	0			0	17,437	0	0
13 Commercial & Industrial State Replacement		98,924				0			6,632,829
14 Title 1 Grants			0						747,903
15 IDEA and Other Federal Sources	0	0	0			0	924,107	0	478,757
16 Total Revenues	4,883,538	3,447,120	100,081			5,262	2,562,388	0	2,727,871
17 General Long-Term Debt Proceeds	0	0	32,906,121			15,580,000			68,738,592
18 Transfers In/Special Items/Upward Adj	0	250	0			4,979,119	0	0	48,486,121
19 Proceeds of Fixed Asset Dispositions	0	4,468	0				0	0	4,981,221
20 Total Revenues & Other Sources	4,883,538	3,451,838	33,006,202			20,564,381	2,562,388	0	53,479
21 Beginning Fund Balance	10,061,719	3,178,218	0			0	350,371	0	122,279,413
22 Total Resources	14,945,257	6,630,056	33,006,202			20,564,381	2,912,759	0	20,639,470
<b>Requirements:</b>									142,918,883
23 Instruction	0	166,712	0				683	0	40,294,052
24 Student Support Services	0	0	0				0	0	1,625,721
25 Instructional Staff Support Services	0	0	0				273	0	1,959,765
26 General Administration	2,000	0	0				0	0	1,108,929
27 School/Building Administration	0	1,120	0				27,812	0	3,520,326
28 Business & Central Administration	0	140,779	0			0	84,802	0	1,637,300
29 Plant Operation and Maintenance	0	158,218	0				22,646	0	4,870,036
30 Student Transportation	0	447,887	0				0	0	2,164,303
31 This row is intentionally left blank									0
32 Noninstructional Programs	0	0	0				2,285,456	0	2,323,959
33 Facilities Acquisition and Construction	1,779,175	1,887,880	5,101,417					0	8,768,472
34 Debt Service (Principal, interest, fiscal charges)	250	0	124,822			20,564,381			20,689,453
35 AEA Support - Direct to AEA									2,280,604
36 Total Expenditures	1,781,425	2,802,596	5,226,239			20,564,381	2,421,672	0	91,242,920
37 Transfers Out/Special Items/Down Adj	4,979,119	0	0			0	0	0	4,981,221
38 Total Expenditures & Other Uses	6,760,544	2,802,596	5,226,239			20,564,381	2,421,672	0	96,224,141
39 Ending Fund Balance	8,184,713	3,827,460	27,779,963			0	491,087	0	46,694,742
40 Total Requirements	14,945,257	6,630,056	33,006,202			20,564,381	2,912,759	0	142,918,883

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

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

Project Name (A)	Amount of Issue (B)	Type of Issue - Indicate GO (General Obligation Bond) or Non-GO (C)	General Obligation Bond Certified to County Auditor (D)	Principal Due FY19 (E)	Interest Due FY19 +(F)	Bond Registration Due FY19 +(G)	Total Obligation Due FY19 =(H)	from Other Sources & Fund Balance in Appropriate Fund -(I)	Loan Paid by VPPEL Taxes or GO Bond Amount Paid by Budget Year
(1) All Voted PPEL Loan agreements on this line							0		0
(2)									
(3) Series 2013	9,950,000	Non-GO		900,000	122,950	500	1,022,550	1,022,550	0
(4) Series 2016	15,580,000	Non-GO		1,100,000	278,775	1,000	1,379,775	1,379,775	0
(5) Series 2017	32,000,000	GO	3/1/17	1,335,000	1,087,700	500	2,423,200		2,423,200
(6)							0		0
(7)							0		0
(8)							0		0
(9)							0		0
(10)							0		0
(11)							0		0
(12)							0		0
(13)							0		0
(14)							0		0
(15)							0		0
(16)							0		0
(17)							0		0
(18)							0		0
(19)							0		0
(20)							0		0
(21)							0		0
(22)							0		0
(23)							0		0
(24)							0		0
(25)							0		0
(26) Totals (Lines 3-25)				3,335,000	1,488,525	2,000	4,825,525	2,402,325	2,423,200

## ***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."

	<b>Fiscal Year</b>	<b>Tax Rate</b>	<b>Authorized</b>	<b>Expenditures</b> (Period 12/Cash)
	1999	\$1.93204	\$1,604,393	\$1,532,444
	2000	\$1.86283	\$1,623,590	\$1,504,089
	2001	\$1.75796	\$1,650,185	\$1,566,061
	2002	\$1.72922	\$1,656,755	\$1,660,150
	2003	\$1.65340	\$1,651,783	\$1,721,472
	2004	\$1.60820	\$1,638,788	\$1,587,615
	2005	\$1.55223	\$1,705,975	\$1,857,162
	2006	\$1.60514	\$1,799,274	\$1,909,301
	2007	\$1.57633	\$1,848,559	\$2,170,317
	2008	\$1.59956	\$1,924,948	\$1,939,159
	2009	\$1.56662	\$2,030,909	\$1,769,883
	2010	\$1.55373	\$2,085,833	\$1,845,309
	2011	\$1.54966	\$2,100,082	\$1,940,741
	2012	\$1.53540	\$2,141,556	\$2,087,487
	2013	\$1.45118	\$2,234,359	\$2,046,674
	2014	\$1.29271	\$2,373,016	\$2,048,874
	2015	\$1.27486	\$2,399,326	\$2,070,644
	2016	\$1.28531	\$2,445,002	\$2,294,466
	2017	\$1.29153	\$2,549,357	\$2,078,673
Re-estimated	2018	\$1.30531	\$2,658,848	\$2,658,848
Projected	2019	\$1.28465	\$2,679,889	\$2,679,889

# Cedar Falls CSD

## General and Instructional Support Revenue

Code #	Code Description	2015-16 Actual	2016-17 Actual	2017-18 Re-Estimate	2018-19 Estimate
<b>General Fund - 10 and 12</b>					
1111	Property Tax less Cash Res. (A&L 15.3-Ex Tx)	14,212,497.11	14,751,573.29	16,001,429.00	16,609,337.00
1112	Property Tax Cash Reserve Levy (A&L 15.9+15.10)	514,189.00	1,100,570.00	2,143,668.00	1,810,516.00
1119	Business Property Tax Credit	87,461.75	239,462.86	96,940.00	96,940.00
1171	Utility Excise Replacement Tax	55,887.46	53,934.95	83,437.00	74,803.00
1191	Mobile Home Tax	107,783.78	18,827.07	22,000.00	22,000.00
1311	Tuition - Private Individual	3,186.50	6,671.00	6,738.00	13,476.00
1322	Tuition Special Education	882,031.68	132,880.70	99,798.00	100,800.00
1323	Open Enrollment - LEA	1,729,306.82	1,727,349.04	1,703,592.00	1,694,434.00
1324	Open Enrollment - SE	117,284.98	993,575.36	926,359.00	936,609.00
1329	Tuition From Other Government Sources	28,317.12	76,785.80	60,188.00	63,068.00
1411	Transportation Rider Fees	29,573.04	26,492.00	38,000.00	38,000.00
1429	Transportation Fee from UNI	40,240.32	15,431.04	14,420.00	15,000.00
1510	Investment Interest	43,207.35	40,025.03	73,400.00	75,000.00
1740	Miscellaneous Fees Local - Textbook / Reg.	204,186.46	202,366.26	196,672.00	207,000.00
1910	Rental Of Property	13,570.00	12,604.50	15,990.00	15,990.00
1911	Instrument Rental	3,805.15	2,820.00	3,825.00	3,825.00
1912	Private Bus Usage	15,344.08	13,944.21	14,770.00	14,770.00
1914	City Swimming Pool	34,482.68	41,322.85	38,000.00	38,000.00
1915	Facility Use/City Share	30,000.00	30,000.00	30,000.00	30,000.00
1923	Project Lead the Way	0.00	0.00	0.00	0.00
1924	Old Fund 78	4,474.86	23,398.59	5,000.00	5,000.00
1925	McElroy Trust	6,471.74	6,157.50	6,725.00	6,725.00
1927	CF Schools Foundation	92.04		0.00	0.00
1954	AEA Reimbursement	8,506.44	8,143.00	10,600.00	10,600.00
1981	Fuel Tax Refund	1,171.70	1,160.29	2,100.00	2,100.00
1989	Prior Year Refund		5,370.00	0.00	0.00
1996	Microsoft Refund	25.00	51,164.83	0.00	0.00
1999	Miscellaneous	171,957.77	118,415.24	109,418.00	109,753.00
3111	State Foundation Aid (A&L 16.12-7.16-7.17-7.18-7.19-9.11)	21,639,707.00	23,036,863.00	23,403,767.00	23,519,700.00
3113	Special Ed Supplemental State Aid	7,392.00	14,852.00	20,000.00	20,000.00
3116	Teacher Leadership Supplement (A&L 7.19)			1,663,806.00	1,674,129.00
3117	Four Yr Old Pre-sch State Aid, Yr 2 or greater (A&L 9.11)	412,544.00	425,120.00	476,476.00	468,152.00
3121	Foster Care/Juvenile Home		4,223.00		
3122	Special Ed Services - Non-Public	19,900.24	15,635.68	30,000.00	30,000.00
3214	AEA Flow Thru (Support / Media / Ed. Srv.) (A&L16.9)	2,192,843.00	2,280,604.00	2,407,144.00	2,557,938.00
3216	Class Size Reduction Funding/State (A&L 7.18)	315,883.00	332,984.00	343,240.00	345,594.00
3221	Transportation Aid - Non Public	78,079.92	68,259.13	80,000.00	80,000.00
3222	Textbooks - Non Public	7,407.95	7,465.21	7,400.00	7,400.00
3261	State Vocational Aid	17,544.70	10,328.69	16,700.00	16,700.00
3313	Community Coalition Grant	0.00		0.00	0.00
3315	Empowerment Professional Development	0.00		0.00	0.00
3333	Model Core Curriculum	335.76	867.36		
3342	Successful Early Readers	52,733.00	53,812.00	54,200.00	54,200.00
3374	Teacher Development Acadeies		144.56		
3751	FLL/FTC STEM		20,306.68		
3801	Military Credit	6,961.36	7,014.51	5,600.00	5,600.00
3803	Commercial & Industrial State Replacement	457,821.56	555,361.32	481,361.00	481,985.00
4321	North Cedar / Lincoln Preschool - head start	116,120.00	142,195.00	147,883.00	147,883.00
4339	Carol M White Physical Education Program Grant (PEP)	272,679.29	218,318.15	0.00	0.00
4501	Title I	433,409.00	454,182.00	403,811.00	400,000.00
4508	Title I Carryover	22,617.00	24,575.00	18,980.00	0.00
4521	Federal Part B Special Ed	229,612.00	236,498.00	236,498.00	236,498.00



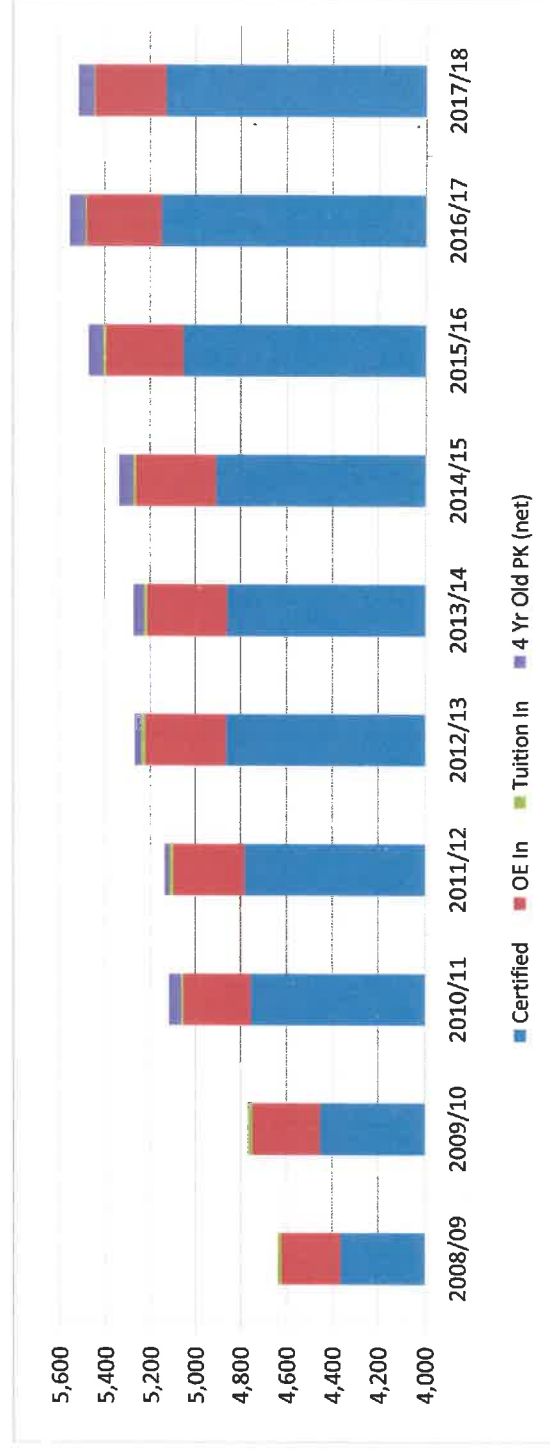
## Cedar Falls CSD

### General and Instructional Support Revenue

Code #	Code Description	2015-16 Actual	2016-17 Actual	2017-18 Re-Estimate	2018-19 Estimate
4531	Carl Perkins Fund	37,655.00	31,579.32	22,426.00	22,426.00
4598	Transition Alliance Program (TAP)	40,362.98	41,720.03	41,840.00	41,840.00
4634	Medicaid	828,440.45	974,467.57	975,000.00	975,000.00
4643	Class Size Reduction Funding/Fed - Title IIA	148,171.83	146,511.58	95,897.00	95,897.00
4644	Title III English Language Acquisition Grant	4,404.34	1,554.08	1,000.00	1,000.00
4648	Title VI Assessment / Testing	20,500.00	10,540.00	10,540.00	10,540.00
4654	Advanced Placement Program		380.00		
5222	Interfund Transfer - Management		1,852.10		
5231	Interfund Transfer - Food Service			61,574.00	99,500.00
5311	Compensation for Loss/Fixed Assets		35,804.30		
5314	Sale of Equipment	21,434.03	13,206.31	17,500.00	17,500.00
5900	Upward Adjustment in Fund Balance	0.00	0.00	0.00	0.00
Sub-Total General Fund Revenue (w/o Unspent Balance)		45,729,614.24	48,867,669.99	52,725,712.00	53,303,228.00
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		45,729,614.24	48,867,669.99	52,725,712.00	53,303,228.00
Cash Reserve Levy A&L 15.9/15.10		514,189.00	1,100,570.00	2,143,668.00	1,810,516.00
General Fund Revenue Available to Fund Budget		45,215,425.24	47,767,099.99	50,582,044.00	51,492,712.00
<b>Teacher Compensation - 14</b>					
3202	New Teacher Mentoring	17,573.92	16,333.73	16,250.00	16,250.00
3204	Teacher compensation (A&L 7.16)	2,670,602.00	2,812,555.00	2,897,700.00	2,916,266.00
3373	Professional Development/Model Core Curr.(.3 of A&L 7.17)	94,767.00	99,703.00	103,265.00	103,878.00
3376	State Professional Development (.7 of A&L 7.17)	222,981.00	234,594.00	240,953.00	242,382.00
3387	TLC Planning Grant		1,577,084.49		
Sub-Total Fund 14 Revenue (w/o Unspent Balance)		3,005,923.92	4,740,270.22	3,258,168.00	3,278,776.00
5216	Unspent Balance - Fund 14	0.00	0.00	0.00	0.00
Sub-Total ISL Fund Revenue		3,005,923.92	4,740,270.22	3,258,168.00	3,278,776.00
<b>ISL Fund - 16</b>					
1114	Property Tax	2,378,061.38	2,478,707.80	2,629,960.00	2,650,387.00
1119	Business Property Tax Credit	18,687.99	50,822.59	19,415.00	19,415.00
1171	Utility Excise Replacement Tax	7,837.87	7,320.90	11,192.00	10,087.00
1191	Mobile Home Tax	21,691.65	2,555.49	3,128.00	3,128.00
1999	Miscellaneous	0.00	0.00	0.00	0.00
3112	ISL State Aid (A&L 10.24)	0.00	0.00	0.00	0.00
3801	Military Tax	981.19	960.06	1,014.00	1,014.00
3803	Commercial & Industrial State Replacement	88,847.80	76,504.72	75,508.00	76,096.00
Sub-Total ISL Revenue (w/o Unspent Balance)		2,516,107.88	2,616,871.56	2,740,217.00	2,760,127.00
5217	Unspent Balance - ISL	0.00	0.00	0.00	0.00
Sub-Total ISL Fund Revenue		2,516,107.88	2,616,871.56	2,740,217.00	2,760,127.00
Grand Total Revenue Funds 10 / 12 / 13 / 14 / 16 / 78		51,251,646.04	56,224,811.77	58,724,097.00	59,342,131.00
Grand Total Revenue Funds 10 / 12 / 13 / 14 / 16 / 78 (Less CR)		50,737,457.04	55,124,241.77	56,580,429.00	57,531,615.00
Grand Total Revenue Funds 10 / 12 / 13 / 14 / 16 only (Less CR)		50,737,457.04	55,124,241.77	56,580,429.00	57,531,615.00

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

School Year	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18
Count Date	Oct. 1, 2008	Oct. 1, 2009	Oct. 1, 2010	Oct. 1, 2011	Oct. 1, 2012	Oct. 1, 2013	Oct. 1, 2014	Oct. 1, 2015	Oct. 3, 2016	Oct. 2, 2017
Certified Enrollment (Oct. 1)	4,239.0	4,327.0	4,372.0	4,428.0	4,671.0	4,699.0	4,762.0	4,916.0	5,006.0	5,000.0
Open Enrollment Out Students	56.2	53.9	54.8	46.0	121.0	121.0	108.0	101.0	95.6	99.6
Open Enrollment Out Students - PLS			258.0	246.98						
Tuition Out Students	58.0	66.0	64.0	54.0	63.0	34.0	31.0	32.0	41.0	25.0
Home School Assistance Students	0.0	0.0	0.0	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Dual Enrollment/Part Time Students	3.1	4.0	2.07	3.81	3.10	1.20	1.00	0.79	0.80	0.90
Shared-time/Non-Public Students	6.7	1.3	2.8	2.55	4.32	3.88	5.37	2.28	3.40	2.01
Total Certified Enrollment	4,363.0	4,452.2	4,753.67	4,781.34	4,862.42	4,859.08	4,907.37	5,052.07	5,146.80	5,127.51
Open Enrollment In	261.0	296.0	300.0	317.0	359.0	353.0	355.0	342.0	330.0	314.0
Total w/ Open Enrollment	4,624.0	4,748.2	5,053.67	5,098.34	5,221.42	5,212.08	5,262.37	5,394.07	5,476.80	5,441.51
Tuition In Students (Sp Ed & Paid)	15.0	19.0	8.0	15.0	16.0	13.0	10.0	11.0	5.0	3.0
Total Students w/ OE & Tuition In	4,639.0	4,767.2	5,061.67	5,113.34	5,237.42	5,225.08	5,272.37	5,405.07	5,481.80	5,444.51
4 Yr Old PreSch(net wt student count)			56.40	23.00	31.50	48.50	64.00	64.50	71.50	69.50
Total Actual Students Served in CF (less pre-school)	4,515.00	4,642.00	4,680.00	4,760.00	5,046.00	5,065.00	5,127.00	5,269.00	5,341.00	5,317.00
Change from Previous Year (less pre-school)	-48.0	127.0	38.0	80.00	286.00	19.00	62.00	142.00	72.00	-24.00



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

Year	RPDCP	State Growth \$	Growth %	RPDCP	District Growth \$	Growth %
1982-83	\$2,076			\$2,083		
1983-84	\$2,217	\$141	6.8%	\$2,224	\$389,118	3.30%
1984-85	\$2,273	\$56	2.5%	\$2,280	\$138,272	1.13%
1985-86	\$2,419	\$146	6.4%	\$2,426	\$367,361	2.95%
1986-87	\$2,498	\$79	3.3%	\$2,505	\$300,677	2.35%
1987-88	\$2,585	\$87	3.5%	\$2,592	\$262,367	2.00%
1988-89	\$2,678	\$93	3.6%	\$2,685	\$363,693	2.72%
1989-90	\$2,778	\$100	3.7%	\$2,785	\$351,000	2.55%
1990-91	\$2,979	\$201	7.2%	\$2,986	\$1,066,208	7.56%
1991-92	\$3,203	\$126	4.2%	\$3,210	\$864,328	5.70%
1992-93	\$3,336	\$133	4.2%	\$3,343	\$710,206	4.44%
1993-94	\$3,406	\$70	2.1%	\$3,413	\$277,102	1.66%
1994-95	\$3,503	\$97	2.8%	\$3,510	\$221,623	1.30%
1995-96	\$3,626	\$123	3.5%	\$3,633	\$612,170	3.55%
1996-97	\$3,746	\$120	3.3%	\$3,753	\$356,709	2.00%
1997-98	\$3,877	\$131	3.5%	\$3,884	\$209,606	1.15%
1998-99	\$4,013	\$136	3.5%	\$4,020	\$228,176	1.24%
1999-00*	\$4,171	\$158	3.9%	\$4,178	\$32,322	0.17%
2000-01	\$4,338	\$167	4.0%	\$4,345	\$232,589	1.24%
2001-02	\$4,512	\$174	4.0%	\$4,519	\$368,447	1.93%
2002-03	\$4,557	\$45	1.0%	\$4,564	(\$401,189)	-2.06%
2003-04	\$4,648	\$91	2.0%	\$4,655	\$22,011	0.11%
2004-05	\$4,741	\$93	2.0%	\$4,748	\$477,918	2.46%
2005-06	\$4,931	\$190	4.0%	\$4,938	\$1,139,311	5.72%
2006-07	\$5,128	\$197	4.0%	\$5,135	\$759,999	3.61%
2007-08	\$5,333	\$205	4.0%	\$5,340	\$1,084,069	4.97%
2008-09	\$5,546	\$213	4.0%	\$5,553	\$1,325,503	5.78%
2009-10**	\$5,775	\$222	4.0%	\$5,775	\$955,814	3.94%
2010-11	\$5,890	\$115	2.0%	\$5,890	\$1,027,133	4.08%
2011-12***	\$5,890	\$0	0.0%	\$5,890	\$1,781,725	6.79%
2012-13	\$6,008	\$118	2.0%	\$6,008	\$721,468	2.58%
2013-14+	\$6,128	\$120	2.0%	\$6,128	\$1,070,136	3.73%
2014-15	\$6,373	\$245	4.0%	\$6,373	\$1,170,257	3.93%
2015-16	\$6,453	\$80	1.25%	\$6,453	\$699,763	2.26%
2016-17	\$6,598	\$145	2.25%	\$6,598	\$1,586,115	5.26%
2017-18	\$6,671	\$73	1.11%	\$6,671	\$1,000,547	3.00%
2018-19++	\$6,738	\$67	1.00%	\$6,738	\$343,343	1.00%

<b>Ten Year Average</b>	\$6,252	\$119	1.96%	\$6,252	\$1,035,630	3.66%
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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




++ Includes budget guarantee funding

# Allowable Growth "New Money" Comparison with Similar Size Schools

State Rank	School District	10/1/2016 Enrollment	2017/18 RPDC	10/1/2017 Enrollment	2018/19 RPDC	Dollar Growth	Percent Growth	Per Pupil Growth	Enrollment Change
12	Linn-Mar	7,312.5	\$48,737,813	7,436.2	\$50,060,498	\$1,322,685	2.71%	\$177.87	123.7
13	Johnston	6,894.2	\$45,942,949	7,074.1	\$47,615,767	\$1,672,818	3.64%	\$236.47	179.9
14	SE Polk	6,797.2	\$45,296,541	6,843.1	\$46,060,906	\$764,365	1.69%	\$111.70	45.9
15	Marshalltown	5,435.2	\$36,443,016	5,458.4	\$36,964,285	\$521,269	1.43%	\$95.50	23.2
16	College	5,086.6	\$33,897,102	5,162.7	\$34,750,134	\$853,032	2.52%	\$165.23	76.1
17	Cedar Falls	5,146.8	\$34,334,303	5,127.5	\$34,677,646	\$343,343	1.00%	\$66.96	(19.3)
18	Muscatine	5,084.2	\$34,416,225	4,935.8	\$34,219,920	-\$196,305	-0.57%	-\$39.77	(148.4)
19	Pleasant Valley	4,745.5	\$32,255,164	4,922.4	\$33,787,354	\$1,532,190	4.75%	\$311.27	176.9
20	Ottumwa	4,643.2	\$30,942,285	4,612.2	\$31,251,708	\$309,423	1.00%	\$67.09	(31.0)
21	Ames	4,188.0	\$28,285,752	4,299.8	\$29,328,936	\$1,043,184	3.69%	\$242.61	111.8
22	Burlington	4,422.7	\$29,472,873	4,263.3	\$29,767,602	\$294,729	1.00%	\$69.13	(159.4)

Average                                      \$36,365,820      5,467.0      \$37,134,978      \$769,158      2.08%      \$136.73      34.49

Allowable Growth Percentage for 2018/19                                      1.00%  
2018/19 State Regular Program Growth per Pupil                                      \$67

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

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

Budget Year	Cedar Falls CSD	% Up / Down	Cedar Falls TIF	% Up / Down	Total
1988	\$504,990,588		\$0		\$504,990,588
1989	\$481,335,341	-4.68%	\$0	0.00%	\$481,335,341
1990	\$487,040,385	1.19%	\$0	0.00%	\$487,040,385
1991	\$497,728,507	2.19%	\$0	0.00%	\$497,728,507
1992	\$515,144,676	3.50%	\$128,830	0.00%	\$515,273,506
1993	\$543,314,077	5.47%	\$650,496	404.93%	\$543,964,573
1994	\$551,544,597	1.51%	\$1,378,148	111.86%	\$552,922,745
1995	\$575,115,871	4.27%	\$4,168,870	202.50%	\$579,284,741
1996	\$663,511,657	15.37%	\$5,307,948	27.32%	\$668,819,605
1997	\$615,064,457	-7.30%	\$6,782,515	27.78%	\$621,846,972
1998	\$629,791,801	2.39%	\$7,868,351	16.01%	\$637,660,152
1999	\$690,594,785	9.65%	\$18,397,551	133.82%	\$708,992,336
2000	\$726,511,786	5.20%	\$22,792,830	23.89%	\$749,304,616
2001	\$812,430,965	11.83%	\$39,796,450	74.60%	\$852,227,415
2002	\$843,579,373	3.83%	\$48,753,438	22.51%	\$892,332,811
2003	\$898,718,378	6.54%	\$52,254,879	7.18%	\$950,973,257
2004	\$924,298,575	2.85%	\$69,075,404	32.19%	\$993,373,979
2005	\$1,013,637,612	9.67%	\$106,943,234	54.82%	\$1,120,580,846
2006	\$1,028,905,553	1.51%	\$125,933,694	17.76%	\$1,154,839,247
2007	\$1,089,243,485	5.86%	\$153,510,211	21.90%	\$1,242,753,696
2008	\$1,126,725,623	3.44%	\$159,055,914	3.61%	\$1,285,781,537
2009	\$1,216,494,959	7.97%	\$186,995,589	17.57%	\$1,403,490,548
2010	\$1,271,227,864	4.50%	\$210,097,130	12.35%	\$1,481,324,994
2011	\$1,312,810,513	3.27%	\$235,930,459	12.30%	\$1,548,740,972
2012	\$1,394,788,675	6.24%	\$228,952,490	-2.96%	\$1,623,741,165
2013	\$1,539,679,334	10.39%	\$238,279,052	4.07%	\$1,777,958,386
2014	\$1,765,749,164	14.68%	\$69,938,785	-70.65%	\$1,835,687,949
2015	\$1,620,002,240	-8.25%	\$262,029,070	274.65%	\$1,882,031,310
2016	\$1,646,442,620	1.63%	\$255,379,885	-2.54%	\$1,901,822,505
2017	\$1,705,405,959	3.58%	\$268,498,450	5.14%	\$1,973,904,409
2018	\$1,881,942,714	10.35%	\$155,010,642	-42.27%	\$2,036,953,356
2019	\$1,952,212,278	3.73%	\$133,875,589	-13.63%	\$2,086,087,867



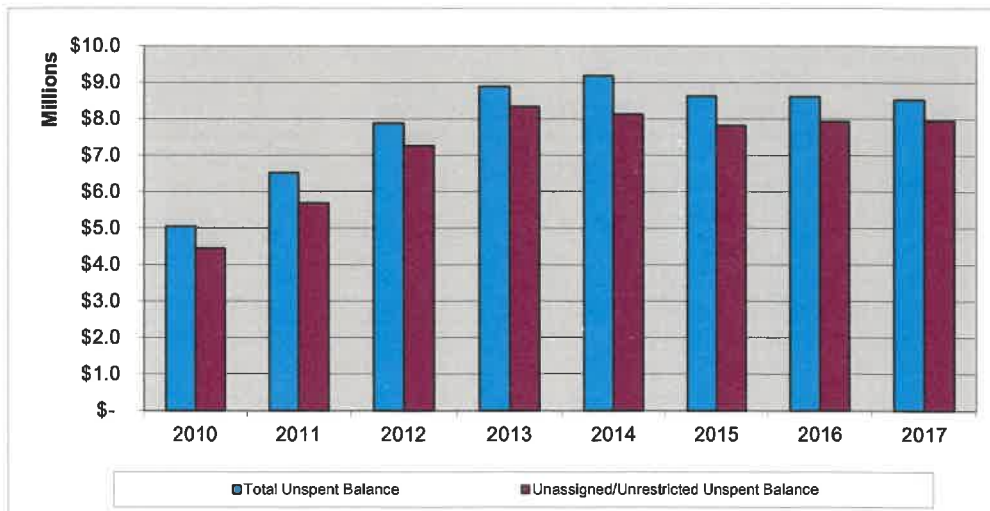
## Cedar Falls Community School District Unspent Authority Balance History

	Actual FY 11	Actual FY 12	Actual FY 13	Actual FY 14	Actual FY 15	Actual FY 16	Actual* FY 17	Estimated* FY 18
Regular Program District Cost	\$26,223,458	\$28,005,183	\$28,726,651	\$29,796,787	\$30,967,044	\$31,666,807	\$33,333,756	\$34,334,303
Regular Program Budget Adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Supplemental Weighting District Cost	\$291,160	\$272,707	\$306,672	\$357,875	\$439,278	\$466,358	\$506,291	\$494,028
Special Education District Cost	\$3,293,217	\$3,282,438	\$3,528,498	\$3,650,817	\$3,659,185	\$3,889,933	\$4,043,914	\$4,601,723
Teacher Salary Supplement District Cost	\$2,207,267	\$2,357,238	\$2,418,958	\$2,510,214	\$2,611,037	\$2,670,602	\$2,812,555	\$2,897,700
Professional Development Supplement Dist. Cost	\$263,837	\$281,764	\$288,844	\$299,427	\$310,837	\$317,748	\$334,297	\$344,218
Early Intervention Supplement District Cost	\$259,964	\$277,627	\$285,163	\$296,217	\$308,650	\$315,883	\$332,984	\$343,240
Teacher Leadership Supplemental District Cost								\$1,663,806
AEA Special Education Support	\$1,313,016	\$1,391,794	\$1,434,409	\$1,487,076	\$1,538,702	\$1,579,693	\$1,660,185	\$1,729,212
AEA Special Education Support Adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
AEA Media Services	\$228,878	\$244,333	\$250,459	\$259,760	\$270,542	\$277,293	\$291,378	\$298,659
AEA Educational Services	\$255,946	\$273,230	\$280,012	\$290,330	\$302,249	\$309,759	\$325,389	\$333,465
TAG Allowable Growth	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
AEA Sharing District Cost	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
AEA Teacher Salary Supplement District Cost	\$218,594	\$231,709	\$185,274	\$191,309	\$196,413	\$201,174	\$210,511	\$218,815
AEA Professional Development Suppl. Dist. Cost	\$25,107	\$26,613	\$21,260	\$21,942	\$22,548	\$23,087	\$24,190	\$25,156
Dropout Allowable Growth	\$571,428	\$567,724	\$663,332	\$663,421	\$744,414	\$738,732	\$773,047	\$828,149
SBRC Allowable Growth Other #1	\$35,499	\$5,183	\$2,644	\$0	\$80,675	\$102,442	\$100,596	\$100,000
SBRC Allowable Growth Other #2	\$262,282	\$264,922	\$486,648	\$132,022	\$314,189	\$942,912	\$634,990	\$136,969
Special Education Deficit Allowable Growth	\$878,408	\$1,265,052	\$656,990	\$0	\$675,685	\$807,534	\$972,951	\$843,415
Special Education Positive Balance Reduction	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
AEA Special Education Positive Balance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Allowance for Construction Projects	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Unspent Allowance for Construction	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Enrollment Audit Adjustment	\$0	\$0	\$0	\$0	\$0	\$0	-\$17,810	\$0
AEA Prorata Reduction	-\$88,542	-\$242,012	-\$242,012	-\$198,163	-\$198,163	-\$198,163	-\$231,049	-\$198,163
Maximum District Cost	\$36,239,519	\$38,505,505	\$39,293,802	\$39,759,034	\$42,243,285	\$44,111,794	\$46,108,175	\$48,994,695
Advance for Increased Enrollment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Preschool Foundation Aid	\$0	\$276,501	\$138,023	\$192,812	\$388,324	\$412,544	\$425,120	\$476,476
Instructional Support Authority	\$2,100,082	\$2,141,556	\$2,234,359	\$2,373,016	\$2,399,326	\$2,444,994	\$2,549,366	\$2,660,565
Ed Improvement Authority	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Asbestos Authority	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Enrichment Authority / GAAP Adjustment Comp.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Miscellaneous Income	\$5,088,462	\$5,586,558	\$8,821,889	\$9,965,205	\$7,446,734	\$5,873,635	\$7,673,278	\$5,624,836
Unspent Authority Budget - Previous Year	\$5,060,205	\$6,530,902	\$7,888,478	\$8,888,612	\$9,191,056	\$8,630,990	\$8,609,170	\$8,533,648
Maximum Authorized Budget	\$48,488,268	\$53,041,022	\$58,376,551	\$61,178,679	\$61,668,725	\$61,473,957	\$65,365,109	\$66,290,220
Expenditures	\$41,957,366	\$45,152,544	\$49,487,939	\$51,987,623	\$53,037,735	\$52,864,787	\$56,831,461	\$58,120,827
Unspent Balance Total	\$6,530,902	\$7,888,478	\$8,888,612	\$9,191,056	\$8,630,990	\$8,609,170	\$8,533,648	\$8,169,393
Reserved USB Old Ph. 3202, 3204, 3216, 3376, 3378, 3387	\$262,347	\$229,829	\$159,849	\$209,164	\$213,683	\$172,717	\$110,771	\$0
Reserved Model Core/Model Core PD/Voc Aid/PK 3373	\$254,034	\$112,341	\$129,282	\$187,910	\$144,314	\$147,428	\$143,717	\$0
Reserved USB TAG/SBRC Dropout/At Risk 1116, 1118,	\$316,326	\$217,818	\$263,764	\$335,148	\$304,046	\$180,276	\$147,012	\$0
Reserved USB 4 Yr. Old Vol. Pre-school 3117		\$67,436	\$0	\$0	\$47,898	\$110,114	\$99,824	\$0
Reserved Unspent Balance Special Education	\$0	\$0	\$0	\$97,387	\$0	\$0	\$0	\$0
Reserve USB TLC Grant/"Plus 2% Funds"				\$181,835	\$30,965	\$0	\$0	\$0
Reserve USB Early Readers Grant 3342				\$52,402	\$64,022	\$72,782	\$74,826	\$0
Net Unreserved/Undesignated UAB	\$5,698,195	\$7,261,054	\$8,335,717	\$8,127,210	\$7,826,062	\$7,925,853	\$7,957,498	\$8,169,393



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

Fiscal Year	Unspent Balance		Percent of		Max. Ath. Bud.
	Total	Unreserved	Total	Unreserved	
1983	1,047,669	1,047,669	7.96%	7.96%	13,163,898
1984	857,885	857,885	6.10%	6.10%	14,073,890
1985	718,379	718,379	4.73%	4.73%	15,195,065
1986	516,944	516,944	3.31%	3.31%	15,620,281
1987	621,697	621,697	3.90%	3.90%	15,930,325
1988	1,027,489	558,726	6.13%	3.33%	16,757,564
1989	871,746	581,262	4.89%	3.26%	17,842,469
1990	575,254	387,545	3.10%	2.09%	18,580,711
1991	266,150	262,126	1.35%	1.33%	19,718,938
1992	582,929	427,231	2.79%	2.05%	20,871,046
1993	1,022,727	761,013	4.43%	3.30%	23,078,625
1994	1,124,722	952,391	4.73%	4.01%	23,757,686
1995	1,091,272	908,943	4.32%	3.60%	25,257,000
1996	1,219,061	1,096,171	4.59%	4.13%	26,545,984
1997	1,450,531	1,299,844	5.26%	4.71%	27,586,148
1998	1,947,844	1,800,220	6.98%	6.45%	27,890,754
1999	2,410,173	2,252,125	8.26%	7.72%	29,191,120
2000	2,419,114	2,278,299	7.84%	7.39%	30,850,240
2001	2,222,500	2,113,442	7.08%	6.73%	31,391,757
2002	2,157,092	1,992,071	6.80%	6.28%	31,716,533
2003	2,867,298	2,496,102	8.88%	7.73%	32,280,328
2004	2,475,911	2,126,185	7.61%	6.54%	32,525,973
2005	2,073,739	1,968,151	6.21%	5.90%	33,367,668
2006	1,928,798	1,816,908	5.58%	5.25%	34,593,047
2007	2,381,662	2,350,302	6.52%	6.43%	36,555,487
2008	3,233,961	3,194,796	8.25%	8.15%	39,180,891
2009	3,475,651	3,122,725	8.30%	7.45%	41,899,276
2010	5,060,205	4,453,142	11.14%	9.80%	45,424,804
2011	6,530,902	5,698,195	13.47%	11.75%	48,488,268
2012	7,888,478	7,261,054	14.87%	13.69%	53,041,022
2013	8,888,612	8,335,717	15.23%	14.28%	58,376,551
2014	9,191,056	8,127,210	15.02%	13.28%	61,178,679
2015	8,630,990	7,826,062	14.00%	12.69%	61,668,725
2016	8,609,170	7,925,853	14.00%	12.89%	61,473,957
2017	8,533,648	7,957,498	13.06%	12.17%	65,365,109



## ***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.

	<b>Fiscal Year</b>	<b>Tax Rate</b>	<b>Authorized</b>	<b>Total Revenue (Period 13/CAR)</b>	<b>Expenditures (Period 13/CAR)</b>
	2000	\$0.34411	\$250,000	\$295,708	\$281,432
	2001	\$0.24617	\$199,996	\$241,065	\$256,975
	2002	\$0.23708	\$199,996	\$223,185	\$282,088
	2003	\$0.33381	\$300,001	\$344,478	\$364,203
	2004	\$0.48686	\$450,004	\$458,748	\$327,653
	2005	\$0.44395	\$450,004	\$484,215	\$398,428
	2006	\$0.43736	\$450,002	\$511,545	\$488,878
	2007	\$0.45903	\$499,995	\$560,441	\$669,003
	2008	\$0.44376	\$500,000	\$616,925	\$704,461
	2009	\$0.47267	\$575,001	\$665,305	\$562,533
	2010	\$0.47198	\$600,000	\$758,699	\$760,318
	2011	\$0.55987	\$735,000	\$826,438	\$515,556
	2012	\$0.46602	\$650,000	\$772,320	\$533,863
	2013	\$0.35722	\$550,000	\$609,979	\$537,336
	2014	\$0.25485	\$450,000	\$475,015	\$612,012
	2015	\$0.30864	\$499,997	\$593,423	\$656,032
	2016	\$0.32191	\$530,006	\$585,224	\$646,823
	2017	\$0.29319	\$500,008	\$589,504	\$595,052
Re-estimated	2018	\$0.37112	\$698,427	\$778,027	\$610,684
Projected	2019	\$0.30734	\$600,000	\$659,305	\$639,791

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

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

	<b>Fiscal Year</b>	<b>Tax Rate</b>	<b>Tax Revenue (Period 13)</b>	<b>Bond/Grant/ Other Rev. (CAR)</b>	<b>Expenditures (Period 13/CAR)</b>
	2000	\$0.01	\$2,389,728	\$5,063,619	\$656,624
	2001	\$0.01	\$3,139,300	\$1,196,059	\$3,054,386
	2002	\$0.01	\$3,289,359	\$803,111	\$6,051,254
	2003	\$0.01	\$3,415,544	\$687,392	\$8,474,658
	2004	\$0.01	\$3,575,011	\$141,130	\$1,250,748
	2005	\$0.01	\$3,418,807	\$320,489	\$3,983,234
	2006	\$0.01	\$4,090,224	\$5,266,674	\$8,410,618
	2007	\$0.01	\$3,839,801	\$260,884	\$2,431,454
	2008	\$0.01	\$4,376,493	\$272,526	\$7,441,392
	2009	\$0.01	\$4,516,507	\$10,204,547	\$3,787,828
	2010	\$0.01	\$4,514,284	\$243,410	\$13,523,718
	2011	\$0.01	\$3,607,002	\$20,545,769	\$15,683,483
	2012	\$0.01	\$3,672,221	\$106,027	\$6,760,370
	2013	\$0.01	\$4,468,108	\$48,817	\$10,501,447
	2014	\$0.01	\$4,227,019	\$10,088,885	\$10,746,677
	2015	\$0.01	\$4,613,875	\$35,647	\$4,649,522
	2016	\$0.01	\$4,682,586	\$43,034	\$3,116,412
	2017	\$0.01	\$4,831,500	\$52,038	\$6,760,544
Re-estimated	2018	\$0.01	\$4,690,888	\$69,182	\$3,773,313
Projected	2019	\$0.01	\$4,690,888	\$949,471	\$9,616,889

## ***Physical Plant & Equipment Levy***

- **Maximum Levy:** \$1.67 per \$ 1,000 Assessed Valuation
- **Approval:** \$1.34 Majority Voter Election. .33 Board Approved
- **Length:** Ten Years - Renewed for Ten Additional Years on 12/6/2016
- **Beginning Date:** July 1, 2008/July 1, 2018
- **Iowa Code:** 298.2, 298.3
- **Uses:** "For Asbestos projects, property acquisition, improvement of grounds and schoolhouses, energy conservation projects, procurement of transportation equipment, vehicles, single item equipment or bundled technology systems exceeding \$500 in value, etc."

	Fiscal Year	Board Rate	Authorized	Voted Rate	Authorized	Total Revenue (Period 13/CAR)	Total Expenditures (Period 13/CAR)
	2000	\$0.33000	\$239,749	\$0.67000	\$486,763	\$764,243	\$711,030
	2001	\$0.33000	\$281,235	\$0.67000	\$570,992	\$944,787	\$1,177,126
	2002	\$0.33000	\$294,470	\$0.67000	\$597,863	\$943,855	\$782,950
	2003	\$0.33000	\$313,821	\$0.67000	\$637,152	\$964,978	\$1,162,082
	2004	\$0.33000	\$327,813	\$0.67000	\$665,561	\$1,000,309	\$900,954
	2005	\$0.33000	\$369,792	\$0.67000	\$750,789	\$1,134,305	\$934,909
	2006	\$0.33000	\$381,097	\$0.67000	\$773,742	\$1,281,124	\$1,697,943
	2007	\$0.33000	\$410,109	\$0.67000	\$832,645	\$1,354,344	\$1,110,960
	2008	\$0.33000	\$424,308	\$0.67000	\$861,474	\$1,494,447	\$675,772
	2009	\$0.32897	\$461,706	\$1.33583	\$1,874,825	\$2,386,386	\$1,210,177
	2010	\$0.33000	\$488,837	\$1.34000	\$1,984,975	\$2,640,529	\$2,104,999
	2011	\$0.33000	\$511,085	\$1.34000	\$2,075,313	\$2,889,746	\$3,491,716
	2012	\$0.33000	\$535,835	\$1.34000	\$2,175,813	\$2,901,876	\$3,849,017
	2013	\$0.33000	\$586,726	\$1.34000	\$2,382,464	\$3,237,551	\$2,100,266
	2014	\$0.33000	\$605,777	\$1.34000	\$2,459,822	\$3,741,544	\$3,276,279
	2015	\$0.33000	\$621,070	\$1.34000	\$2,521,922	\$3,228,462	\$2,733,926
	2016	\$0.33000	\$627,601	\$1.34000	\$2,548,442	\$3,280,567	\$2,890,826
	2017	\$0.33000	\$651,388	\$1.34000	\$2,645,032	\$3,451,837	\$2,802,596
Re-estimated	2018	\$0.33000	\$672,195	\$1.34000	\$2,729,517	\$4,031,222	\$5,190,616
Projected	2019	\$0.33000	\$688,409	\$1.34000	\$2,795,348	\$3,680,955	\$3,551,652

## **Debt Service Fund**

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

	<b>Fiscal Year</b>	<b>Tax Rate</b>	<b>Authorized</b>	<b>Total Revenue</b>	<b>Bond/Grant/ Other Rev. (CAR)</b>	<b>Total Transfers (Period 13/CAR)</b>	<b>Expenditures (Period 13/CAR)</b>
	2000	\$0.00000	\$0	\$0		\$0	\$0
	2001	\$0.00000	\$0	\$0		\$250,300	\$250,300
	2002	\$0.00000	\$0	\$0		\$250,300	\$250,300
	2003	\$0.00000	\$0	\$0		\$5,250,300	\$5,250,300
	2004	\$0.00000	\$0	\$0		\$0	\$0
	2005	\$0.00000	\$0	\$0		\$0	\$0
	2006	\$0.00000	\$0	\$0		\$116,867	\$116,867
	2007	\$0.00000	\$0	\$0		\$175,400	\$175,400
	2008	\$0.00000	\$0	\$0		\$5,175,400	\$5,175,400
	2009	\$0.00000	\$0	\$0		\$132,700	\$132,700
	2010	\$0.00000	\$0	\$0		\$265,400	\$265,400
	2011	\$0.00000	\$0	\$0		\$10,265,450	\$10,265,450
	2012	\$0.00000	\$0	\$0		\$1,835,232	\$1,835,232
	2013	\$0.00000	\$0	\$0		\$1,770,141	\$1,770,141
	2014	\$0.00000	\$0	\$4,010		\$3,272,269	\$3,276,279
	2015	\$0.00000	\$0	\$6,567		\$3,272,275	\$3,278,841
	2016	\$0.00000	\$0	\$5,086		\$2,775,355	\$2,780,441
	2017	\$0.00000	\$0	\$5,262	\$15,580,000	\$4,979,119	\$20,564,381
Re-estimated	2018	\$1.18791	\$2,419,717	\$2,504,261	\$0	\$2,407,710	\$4,827,435
Projected	2019	\$1.16160	\$2,423,200	\$2,498,038	\$0	\$2,402,325	\$4,825,525

**Proposed 2018-19**  
*General Operating Fund Summary*

Regular Program	\$34,549,095	
Regular Program Budget Adjustment	\$128,551	
Supplemental Weighting	\$553,715	
Special Education Instruction	\$4,673,746	
Unadjusted Teacher Salary Supplement	\$2,916,266	
Unadjusted Professional Development Supplement	\$346,260	
Unadjusted Early Intervention Supplement	\$345,594	
Teacher Leadership Supplement District Cost	\$1,674,129	
AEA Special Ed. Support	\$1,741,685	
AEA Media Support	\$301,267	
AEA Ed. Services Support	\$336,301	
Unadjusted AEA Teacher Salary Supplement	\$219,981	
Unadjusted AEA Professional Development Supplement	\$25,322	
AEA Prorata Reduction	(\$66,618)	
At Risk Program - Drop out Allowable Growth	\$855,139	
Subtotal Combined District Cost (Controlled Budget)	\$48,600,433	
Adjusted Instructional Support Program	\$2,809,889	
Preschool Foundation Aid	\$468,152	
Estimated Miscellaneous Income	\$5,684,526	
Total General Operating Fund Revenue		\$57,563,000
Estimated Unspent Authority		\$7,669,394
Total General Fund Budgeted Revenue (Controlled Budget)		\$65,232,394

*Other Fund Revenue*

Activity (21)	\$1,035,000	
Management (22)	\$659,305	
Fiduciary Funds (27)	\$5,000	
Capital Projects (31)	\$4,000	
Secure a Vision for Educaiton [SAVE] (33)	\$5,640,359	
Physical Plant & Equipment (36)	\$3,680,955	
Debt Service (40)	\$4,900,363	**
Nutrition (61/68)	\$2,611,774	
Total Other Funds Revenue		\$18,536,756
Grand Total - All Funds		\$83,769,150

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



**Cedar Falls Community School District**  
**Property Tax Rate History**  
**As of March 26, 2018**

Operating Fund:	2018/19		2017/18		2016/17		2015/16		2014/15	
	Dollars	Rate	Dollars	Rate	Dollars	Rate	Dollars	Rate	Dollars	Rate
Combined District Cost	\$15,797,390	8.09204	\$15,353,657	8.15841	\$14,353,334	8.41638	\$13,839,936	8.40597	\$13,706,767	8.46096
Scale Down/1% Guarantee	\$128,551	0.06585	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000
SBRC Dropout Prevention	\$855,139	0.43804	\$828,149	0.44005	\$773,047	0.45329	\$738,732	0.44868	\$744,414	0.45951
Instructional Support	\$2,679,889	1.28465	\$2,660,567	1.30615	\$2,549,357	1.29153	\$2,445,002	1.28561	\$2,399,326	1.27486
Cash Reserve Levy	\$1,810,516	0.92742	\$2,143,668	1.13907	\$1,100,570	0.64534	\$514,189	0.31230	\$989,012	0.61050
Sub-total - Operating Fund	\$21,271,485	10.80800	\$20,986,041	11.04368	\$18,776,308	10.80654	\$17,537,859	10.45256	\$17,839,519	10.80583
Management Fund	\$600,000	0.30734	\$698,427	0.37112	\$500,008	0.29319	\$530,006	0.32191	\$499,997	0.30864
PPEL Fund - (Regular) (Voted)	\$688,409	0.33000	\$672,195	0.33000	\$651,388	0.33000	\$627,601	0.33000	\$621,070	0.33000
	\$2,795,348	1.34000	\$2,729,517	1.34000	\$2,645,032	1.34000	\$2,548,442	1.34000	\$2,521,922	1.34000
Debt Service	\$2,423,200	1.16160	\$2,419,717	1.18791	\$0	0.00000	\$0	0.00000	\$0	0.00000
Grand Total	\$27,778,442	13.94694	\$27,505,897	14.27271	\$22,572,736	12.76973	\$21,243,908	12.44447	\$21,482,508	12.78447
Taxable Valuation less TIF incl. Gas & Electric	\$1,952,212,278		\$1,881,942,714		\$1,705,405,959		\$1,646,442,620		\$1,620,002,240	
Next Year % Increase	3.73%		10.35%		3.58%		1.63%		---	
5 Yr. Cumulative % Increase	20.51%		16.17%		5.27%		1.63%		---	
Taxable Valuation less TIF w/o Gas & Electric	\$1,944,357,032		\$1,873,374,105		\$1,699,641,372		\$1,640,642,525		\$1,612,261,070	
TIF Valuation	\$133,875,589		\$155,010,642		\$268,498,450		\$255,379,885		\$262,029,070	
Total Valuation w/ TIF	\$2,086,087,867		\$2,036,953,356		\$1,973,904,409		\$1,901,822,505		\$1,882,031,310	
Yearly Tax Val. w/ TIF % Inc.	2.41%		3.19%		3.79%		1.05%		2.52%	
Cumulative 10 Yr. % Inc.	40.83%		45.13%		53.52%		53.03%		62.97%	
Cumulative 10 Yr. Avg. Inc.	4.08%		4.51%		5.35%		5.30%		6.30%	

**Taxation Rate Comparison  
25 Largest Schools In Iowa  
2017-18 Tax Rates**

**All Funds Tax Levy Rank**

District	General	Mgt.	PPEL	Playground	Debt	Total	25 Largest Schools Tax Levy Rank	Oct. 1 Certified Enrollment	Certified Enrollment Rank	State Tax Levy Rank
Southeast Polk	13.45570	0.97800	1.00000	0.00000	4.05000	19.48370	1	6,843.1	14	5
Des Moines	16.16850	1.30000	0.96000	0.13500	0.00000	18.56350	2	33,057.4	1	16
Ankeny	14.09210	0.38450	1.67000	0.00000	2.37030	18.51690	3	11,548.7	6	17
Johnston	12.66400	0.67190	1.67000	0.00000	3.31770	18.32360	4	7,074.1	13	22
Marshalltown	15.68980	0.98170	1.00000	0.13500	0.14320	17.94970	5	5,458.4	15	26
Waukee	11.96500	0.17050	1.67000	0.00000	4.05000	17.85550	6	7,436.2	9	29
Linn-Mar	13.38280	0.47490	1.67000	0.13500	1.71280	17.37550	7	7,312.5	12	36
Council Bluffs	14.73090	0.60220	1.67000	0.00000	0.00000	17.00310	8	9,124.8	10	44
Clinton	15.03880	0.69590	1.08000	0.00000	0.00000	16.81470	9	3,723.4	25	48
Ft. Dodge	12.29000	0.69080	1.43750	0.00000	2.35160	16.76990	10	3,800.2	24	49
College	12.73130	0.61710	1.00000	0.00000	2.29640	16.64480	11	5,162.7	16	53
Davenport	14.01630	0.58640	1.30000	0.00000	0.00000	15.90270	12	15,233.5	3	72
Burlington	12.82290	2.02870	1.00000	0.00000	0.00000	15.85160	13	4,263.3	22	74
Sioux City	13.46270	1.59740	0.33000	0.00000	0.00000	15.39010	14	14,522.9	4	87
Cedar Rapids	11.73010	1.61780	1.67000	0.00000	0.35750	15.37540	15	17,129.4	2	88
Waterloo	13.42390	0.55770	1.00000	0.00000	0.00000	14.98160	16	10,878.8	7	95
Dubuque	13.07590	0.88080	1.00000	0.00000	0.00000	14.95670	17	10,506.8	9	96
Muscatine	12.21690	1.03300	1.67000	0.00000	0.00000	14.91990	18	4,935.8	18	99
Ottumwa	13.59040	0.74310	0.33000	0.00000	0.00000	14.66350	19	4,612.2	20	111
Ames	8.55990	0.24050	1.67000	0.00000	3.87100	14.34140	20	4,299.8	21	125
Cedar Falls	11.04370	0.37110	1.67000	0.00000	1.18790	14.27270	21	5,127.5	17	127
Iowa City	10.96920	0.79070	1.67000	0.00000	0.52870	13.95860	22	14,197.5	5	150
Pleasant Valley	11.88300	0.40290	1.67000	0.00000	0.00000	13.95590	23	4,922.4	19	151
Bettendorf	10.82810	1.36790	1.67000	0.00000	0.00000	13.86600	24	4,100.0	23	155
West Des Moines	11.04830	0.41540	1.67000	0.13500	0.00000	13.26870	25	8,918.0	11	181

Average	12.83521	0.80804	1.32590	0.02160	1.04948	16.04023
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Deviation from Avg	-1.79151	-0.43694	0.34410	-0.02160	0.13842	-1.76753
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Cedar Falls ranked 21st in overall tax rate when compared to the 25 largest school districts in FY2018.  
333 School Districts for FY2018.

**Taxation Rate Comparison  
25 Largest Schools In Iowa  
2017-18 Tax Rates**

**General Fund Tax Levy Rank**

District	Combined Dist. Cost	Cash Reserve Levy	Inst. Support Levy	Total	25 Largest Schools Tax Levy Rank	Oct. 1 Certified Enrollment	Certified Enrollment Rank	State Tax Levy Rank
Des Moines	10.96730	3.44400	1.75720	16.16850	1	33,057.4	1	3
Marshalltown	10.65000	3.04670	1.99310	15.68980	2	5,458.4	15	5
Clinton	10.70360	4.15370	0.18150	15.03880	3	3,723.4	25	7
Council Bluffs	10.96270	1.96890	1.79930	14.73090	4	9,124.8	10	9
Ankeny	9.52010	3.01010	1.56190	14.09210	5	11,548.7	6	15
Davenport	10.76340	1.58230	1.67060	14.01630	6	15,233.5	3	16
Ottumwa	9.88770	1.74320	1.95950	13.59040	7	4,612.2	20	20
Sioux City	11.79050	0.51160	1.16060	13.46270	8	14,522.9	4	24
Southeast Polk	10.18590	2.85810	0.41170	13.45570	9	6,843.1	14	25
Waterloo	10.68110	1.09160	1.65120	13.42390	10	10,878.8	7	26
Linn-Mar	9.64730	2.08380	1.65170	13.38280	11	7,312.5	12	27
Dubuque	9.72530	1.99180	1.35880	13.07590	12	10,506.8	9	37
Burlington	10.52620	0.54260	1.75410	12.82290	13	4,263.3	22	44
College	8.70520	2.71140	1.31470	12.73130	14	5,162.7	16	50
Johnston	9.28770	1.96210	1.41420	12.66400	15	7,074.1	13	52
Ft. Dodge	10.83280	0.00000	1.45720	12.29000	16	3,800.2	24	64
Muscatine	10.35280	0.35250	1.51160	12.21690	17	4,935.8	18	67
Waukee	8.60670	2.10300	1.25530	11.96500	18	7,436.2	8	79
Pleasant Valley	9.43330	1.30620	1.14350	11.88300	19	4,922.4	19	83
Cedar Rapids	9.71280	1.86420	0.15310	11.73010	20	17,129.4	2	96
West Des Moines	8.05380	1.91760	1.07690	11.04830	21	8,918.0	11	130
Cedar Falls	8.59850	1.13910	1.30610	11.04370	22	5,127.5	17	131
Iowa City	8.67150	2.19630	0.10140	10.96920	23	14,197.5	5	137
Bettendorf	9.38150	0.00000	1.44660	10.82810	24	4,100.0	23	148
Ames	7.70430	0.66730	0.18830	8.55990	25	4,299.8	21	298

Average	9.81408	1.76992	1.25120	12.83521
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Deviation from Avg	-1.21558	-0.63082	0.05490	-1.79151
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Cedar Falls ranked 22nd in general fund tax rate when compared to the 25 largest school districts in FY2018.  
333 School Districts for FY2018.

**Taxation Rate Comparison  
25 Largest Schools In Iowa  
2017-18 Tax Rates**

**Assessed Valuation per Student Rank**

District	Net Value per Pupil w/o TIF	25 Largest School Valuation/ Student Rank	Statewide Assessed Valuation per Student Rank	Oct. 1 Certified Enrollment	Certified Enrollment Rank	General Fund Levy	25 Largest Schools GF Tax Levy Rank
Ames	\$595,820	1	37	4,299.8	21	8.55990	25
West Des Moines	\$492,143	2	77	8,918.0	11	11.04830	21
Iowa City	\$407,059	3	138	14,197.5	5	10.96920	23
College	\$382,302	4	161	5,162.7	16	12.73130	14
Cedar Falls	\$365,653	5	176	5,127.5	17	11.04370	22
Waukee	\$350,921	6	190	7,436.2	9	11.96500	18
Bettendorf	\$338,072	7	204	4,100.0	23	10.82810	24
Dubuque	\$322,685	8	219	10,506.8	9	13.07590	12
Pleasant Valley	\$319,767	9	224	4,922.4	19	11.88300	19
Cedar Rapids	\$311,930	10	232	17,129.4	2	11.73010	20
Johnston	\$298,973	11	251	7,074.1	13	12.66400	15
Ankeny	\$278,834	12	269	11,548.7	6	14.09210	5
Davenport	\$275,241	13	273	15,233.5	3	14.01630	6
Linn-Mar	\$269,243	14	275	7,312.5	12	13.38280	11
Ft. Dodge	\$257,490	15	285	3,800.2	24	12.29000	16
Muscatine	\$249,420	16	291	4,935.8	18	12.21690	17
Waterloo	\$248,258	17	293	10,878.8	7	13.42390	10
Clinton	\$237,286	18	304	3,723.4	25	15.03880	3
Southeast Polk	\$225,637	19	311	6,843.1	14	13.45570	9
Council Bluffs	\$224,250	20	312	9,124.8	10	14.73090	4
Des Moines	\$209,105	21	316	33,057.4	1	16.16850	1
Burlington	\$207,309	22	317	4,263.3	22	12.82290	13
Marshalltown	\$187,491	23	325	5,458.4	15	15.68980	2
Ottumwa	\$182,584	24	329	4,612.2	20	13.59040	7
Sioux City	\$168,466	25	333	14,522.9	4	13.46270	8

Average	\$296,238
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246
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Deviation from Avg	\$69,415
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70
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Cedar Falls ranked 5th in overall assessed valuation per student when compared to the 25 largest school districts in FY2018.  
333 School Districts for FY2018.



**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 43.05%		Net District Property Tax	Change
<b><u>Residential</u></b>											
Current 2017/18 Levy											
\$100,000	x	0.569391	x	0.01427271	=	\$812.68	-	\$66.96	=	\$745.72	
\$150,000	x	0.569391	x	0.01427271	=	\$1,219.01	-	\$66.96	=	\$1,152.05	
\$200,000	x	0.569391	x	0.01427271	=	\$1,625.35	-	\$66.96	=	\$1,558.39	
\$250,000	x	0.569391	x	0.01427271	=	\$2,031.69	-	\$66.96	=	\$1,964.73	
\$300,000	x	0.569391	x	0.01427271	=	\$2,438.03	-	\$66.96	=	\$2,371.07	
Proposed 2018/19 Levy											
\$100,000	x	0.556209	x	0.01394694	=	\$775.74	-	\$66.96	=	\$708.78	(\$36.94)
\$150,000	x	0.556209	x	0.01394694	=	\$1,163.61	-	\$66.96	=	\$1,096.65	(\$55.40)
\$200,000	x	0.556209	x	0.01394694	=	\$1,551.48	-	\$66.96	=	\$1,484.52	(\$73.87)
\$250,000	x	0.556209	x	0.01394694	=	\$1,939.35	-	\$66.96	=	\$1,872.39	(\$92.34)
\$300,000	x	0.556209	x	0.01394694	=	\$2,327.22	-	\$66.96	=	\$2,260.26	(\$110.81)
<b><u>Commerical/Industrial</u></b>											
Current 2017/18 Levy											
\$300,000	x	0.900000	x	0.01427271	=	\$3,853.63	-	\$0.00	=	\$3,853.63	
\$400,000	x	0.900000	x	0.01427271	=	\$5,138.18	-	\$0.00	=	\$5,138.18	
\$500,000	x	0.900000	x	0.01427271	=	\$6,422.72	-	\$0.00	=	\$6,422.72	
Proposed 2018/19 Levy											
\$300,000	x	0.900000	x	0.01394694	=	\$3,765.67	-	\$0.00	=	\$3,765.67	(\$87.96)
\$400,000	x	0.900000	x	0.01394694	=	\$5,020.90	-	\$0.00	=	\$5,020.90	(\$117.28)
\$500,000	x	0.900000	x	0.01394694	=	\$6,276.12	-	\$0.00	=	\$6,276.12	(\$146.60)
<b><u>Multi-Residential</u></b>											
Current 2017/18 Levy											
\$300,000	x	0.825000	x	0.01427271	=	\$3,532.50	-	\$0.00	=	\$3,532.50	
\$400,000	x	0.825000	x	0.01427271	=	\$4,709.99	-	\$0.00	=	\$4,709.99	
\$500,000	x	0.825000	x	0.01427271	=	\$5,887.49	-	\$0.00	=	\$5,887.49	
Proposed 2018/19 Levy											
\$300,000	x	0.787500	x	0.01394694	=	\$3,294.96	-	\$0.00	=	\$3,294.96	(\$237.54)
\$400,000	x	0.787500	x	0.01394694	=	\$4,393.29	-	\$0.00	=	\$4,393.29	(\$316.70)
\$500,000	x	0.787500	x	0.01394694	=	\$5,491.61	-	\$0.00	=	\$5,491.61	(\$395.88)
<b><u>Ag Land</u></b>											
Acres		Crop Suitability Rating (avg)		Multiplier Rate		Ag land taxable amt.		District Tax Rate		Gross District Property Taxes	Change
Current 2017/18 Levy											
240	x	75.76	x	10.129	=	184,169.53	x	0.01427271	=	\$2,628.60	
360	x	75.76	x	10.129	=	276,254.29	x	0.01427271	=	\$3,942.90	
480	x	75.76	x	10.129	=	368,339.06	x	0.01427271	=	\$5,257.20	
Proposed 2018/19 Levy											
240	x	75.76	x	10.129	=	184,169.53	x	0.01394694	=	\$2,568.60	(\$60.00)
360	x	75.76	x	10.129	=	276,254.29	x	0.01394694	=	\$3,852.90	(\$90.00)
480	x	75.76	x	10.129	=	368,339.06	x	0.01394694	=	\$5,137.20	(\$120.00)

## 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 2018-2019 proposed budget be held at 5:30 p.m. on Monday, April 9, 2018, at the City of Cedar Falls City Hall, 220 Clay St. Cedar Falls, Iowa 50613.

	<b>2018-19 Estimated Expenditures</b>	<b>Est. Amount Necessary to be Raised by Property Taxation</b>
General Operating Fund	\$60,854,394	\$21,271,485
Student Activity Fund	\$1,210,000	\$0
Management Fund	\$639,791	\$600,000
Fiduciary Funds	\$21,441	\$0
Capital Projects	\$4,196,578	\$0
Capital Projects (SAVE)	\$9,616,889	\$0
Physical Plant & Equipment Levy	\$3,651,652	\$3,483,767
Debt Service Fund	\$4,825,525	\$2,423,200
Nutrition Fund	\$2,815,904	\$0
Total	<u>\$87,832,174</u>	<u>\$27,778,452</u>

## **Budget Guarantee Motion**

I move that, if necessary, the Board of Education of the Cedar Falls Community School District, will levy property tax for the fiscal year 2018-2019 for the regular program budget adjustment as allowed under section 257.14, Code of Iowa.

Department of Management  
Form S-A Publication

**NOTICE OF PUBLIC HEARING**  
**Cedar Falls School District**  
**AMENDMENT OF CURRENT BUDGET**  
**FISCAL YEAR 2017/2018**

Date of Public Hearing: April 9, 2018

Time of Public Hearing: 5:30 p.m.

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

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

Area	From	To	Reasons
Instruction	42,751,853	43,577,509	Additional staff, equipment
Total Support Services			
Noninstructional Programs			
Total Other Expenditures			

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, 2018. 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 5:30 p.m. Monday, April 9, 2017 at the City of Cedar Falls City Hall, 220 Clay Street, Cedar Falls, Iowa, as the time, date and place to hold a public hearing to amend the current 2017-2018 school year estimated budget expenditures.

	From	To	Reason
Instruction	\$42,751,853	\$43,577,509	Technology equipment, staffing
Total Support Services			
Non-instructional Programs			
Total Other Expenditures			