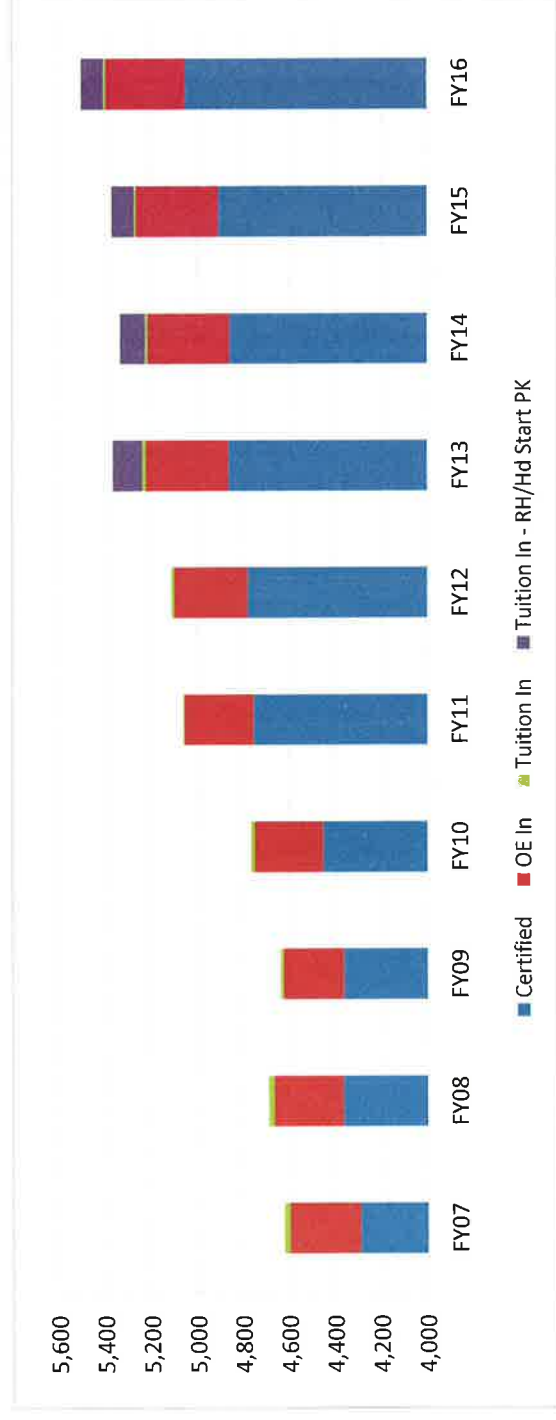


Cedar Falls Community School District

Certified Enrollment History

	FY07	FY08	FY09	FY10	FY11	FY12	FY13	FY14	FY15	FY16
Certified Enrollment (Oct. 1)	4,166.0	4,237.0	4,239.0	4,327.0	4,372.0	4,428.0	4,671.0	4,699.0	4,762.0	4,916.0
Open Enrollment Out Students	67.0	63.8	56.2	53.9	54.8	46.0	121.0	121.0	108.0	101.0
Open Enrollment Out Students - PLS					258.0	246.98				
Tuition Out Students	56.0	56.0	58.0	66.0	64.0	54.0	63.0	34.0	31.0	32.0
Home School Assistance Students	0.0	0.0	0.0	0.0	0.0	0.00	0.00	0.00	0.00	0.00
Dual Enrollment/Part Time Students	1.8	2.9	3.1	4.0	2.07	3.81	3.10	1.20	1.00	0.79
Shared-time/Non-Public Students	0.4	5.6	6.7	1.3	2.8	2.55	4.32	3.88	5.37	2.28
Total Certified Enrollment	4,291.2	4,365.3	4,363.0	4,452.2	4,753.67	4,781.34	4,862.42	4,859.08	4,907.37	5,052.07
Open Enrollment In	307.0	300.0	261.0	296.0	300.0	317.0	359.0	353.0	355.0	342.0
Total w/ Open Enrollment	4,598.2	4,665.3	4,624.0	4,748.2	5,053.67	5,098.34	5,221.42	5,212.08	5,262.37	5,394.07
Tuition In Students (Sp Ed & Paid)	27.0	26.0	15.0	19.0	8.0	15.0	16.0	13.0	10.0	11.0
Tuition In - River Hills or Head Start/PK							127.0	107.0	96.0	98.0
Total Students w/ OE & Tuition In	4,625.2	4,691.3	4,639.0	4,767.2	5,061.67	5,113.34	5,364.42	5,332.08	5,368.37	5,503.07
4 Yr. Old Pre-School Program (net weighted student count)					56.40	23.00	31.50	48.50	64.00	64.50
Total Actual Students Served in CF (less River Hills Consortium)	4,501.8	4,565.9	4,518.1	4,646.0	4,738.47	4,786.81	5,080.60	5,114.70	5,192.00	5,334.29
Change from Previous Year (less River Hills Consortium)	66.8	64.1	-47.8	127.9	92.5	48.34	293.79	34.10	77.30	142.29



**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#	\$6,582	\$129	2.00%	\$6,582	\$1,586,115	5.01%

Ten Year Average	\$5,998	\$149	2.52%	\$5,999	\$1,142,198	4.31%
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* \$38.00 Adjustment for TAG funding State growth was at 3.0% or \$120/pupil

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

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

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




Estimated

Allowable Growth "New Money" Comparison with Similar Size Schools

State Rank	School District	10/1/2014 Enrollment	2015/16 RPDC	10/1/2015 Enrollment	2016/17 RPDC	Dollar Growth	Percent Growth	Per Pupil Growth	Enrollment Change
12	Linn-Mar	7,145.2	\$46,065,104	7,197.9	\$47,333,390	\$1,268,286	2.75%	\$176.20	52.7
13	Southeast Polk	6,634.4	\$42,765,342	6,801.5	\$44,719,863	\$1,954,521	4.57%	\$287.37	167.1
14	Johnston	6,617.1	\$42,653,827	6,756.1	\$44,421,358	\$1,767,531	4.14%	\$261.62	139.0
15	Marshalltown	5,385.0	\$34,932,495	5,321.1	\$35,281,820	\$349,325	1.00%	\$65.65	(63.9)
16	Muscatine	5,328.4	\$34,362,675	5,170.0	\$34,690,335	\$327,660	0.95%	\$63.38	(158.4)
17	Cedar Falls	4,907.3	\$31,666,807	5,052.1	\$33,252,922	\$1,586,115	5.01%	\$313.95	144.8
18	College	4,800.9	\$30,946,601	4,947.4	\$32,529,155	\$1,582,554	5.11%	\$319.88	146.5
19	Ottumwa	4,597.9	\$29,638,063	4,622.9	\$30,395,568	\$757,505	2.56%	\$163.86	25.0
20	Pleasant Valley	4,386.1	\$28,856,152	4,531.8	\$30,399,314	\$1,543,162	5.35%	\$340.52	145.7
21	Burlington	4,593.9	\$29,811,119	4,457.5	\$29,908,402	\$97,283	0.33%	\$21.82	(136.4)
22	Ames	4,171.4	\$27,690,211	4,181.2	\$27,867,698	\$177,487	0.64%	\$42.45	9.8

Average \$34,489,854 5,367.0 \$35,527,257 \$1,037,403 2.95% \$186.97 42.90

Allowable Growth Percentage for 2015/16 2.00% Projected
2016/17 State Regular Program Growth per Pupil \$129

 = 1% budget guarantee for Fy17
 = Not enough growth to exceed previous year budget guarantee
 = negative allowable growth for FY17

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

FY 2017 Aid and Levy Worksheet

CEDAR FALLS

AEA/Dist No. 07 1044

2.0000	Enter Regular Program State Percent of Growth
2.0000	Enter Teacher Salary Supplement State Percent of Growth
2.0000	Enter Professional Development Supplement State Percent of Growth
2.0000	Enter Early Intervention Supplement State Percent of Growth
2.0000	Enter Teacher Leadership Supplement State Percent of Growth

BUDGET ENROLLMENT

	5,052.1	*	1.1	Budget Enrollment (Oct 2015 Budget Enrollment)
	.00	**	1.2	Audited Change in Oct 2014 Certified Enrollment
X	6,453		1.3	FY16 Regular Program District Cost Per Pupil (Line 2.3 - FY16 Aid & Levy)
=	0		1.4	Enrollment Audit Adjustment
	5,640		1.5	FY16 Regular Program Foundation Cost Per Pupil
X	.00	**	1.6	Audited Change in Oct 2014 Certified Enrollment (Line 1.2)
=	0		1.7	Enrollment Audit Adjustment - State Aid Portion

COST PER PUPIL AMOUNTS

	6,453		2.1	FY16 Regular Program District Cost Per Pupil (Line 1.3)
+	129		2.2	FY17 Regular Program Supplemental State Aid Amount Per Pupil
=	6,582		2.3	FY17 Regular Program District Cost Per Pupil
	544.21	**	2.4	FY16 Teacher Salary Supplement Cost Per Pupil (Line 2.6 - FY16 Aid & Levy)
+	11.11	**	2.5	FY17 Teacher Salary Supplement Supplemental State Aid Amount Per Pupil
=	555.32	**	2.6	FY17 Teacher Salary Supplement Cost Per Pupil
	64.75	**	2.7	FY16 Professional Dev Suppl Cost Per Pupil (Line 2.9 - FY16 Aid & Levy)
+	1.26	**	2.8	FY17 Professional Development Supplement Supplemental State Aid Amt Per Pupil
=	66.01	**	2.9	FY17 Professional Development Supplement Cost Per Pupil
	64.37	**	2.10	FY16 Early Intervention Suppl Cost Per Pupil (Line 2.12 - FY16 Aid & Levy)
+	1.37	**	2.11	FY17 Early Intervention Supplement Supplemental State Aid Amount Per Pupil
=	65.74	**	2.12	FY17 Early Intervention Supplement Cost Per Pupil
	312.68	**	2.13	FY16 Teacher Leadership Suppl Cost Per Pupil (Line 2.15 - FY16 Aid & Levy)
+	6.25	**	2.14	FY17 Teacher Leadership Supplement Supplemental State Aid Amount Per Pupil
=	318.93	**	2.15	FY17 Teacher Leadership Supplement Cost Per Pupil

WEIGHTED ENROLLMENT

	208.08	**	3.1	0.72 Special Ed Weighting in Addition to 1.0
+	186.99	**	3.2	1.21 Special Ed Weighting in Addition to 1.0
+	217.83	**	3.3	2.74 Special Ed Weighting in Addition to 1.0
=	612.90	**	3.4	Total Special Ed Weighting in Addition to 1.0
+	5,052.1	*	3.5	Budget Enrollment (Line 1.1)
=	5,665.00	**	3.6	AEA Weighted Enrollment
+	.00	**	3.7	AEA Supplementary Weight for Sharing
=	5,665.00	**	3.8	AEA Weighted Enrollment with AEA Supplementary Weight for Sharing
+	40.990	***	3.9	Supplementary Weighting - Sharing
+	18.804	***	3.10	Supplementary Weighting - At-Risk Formula
+	16.94	**	3.11	Supplementary Weighting - ELL
+	.000	***	3.12	Supplementary Weighting - Reorganization Incentives
=	76.734	***	3.13	Total Supplementary Weighting
+	5,665.00	**	3.14	AEA Weighted Enrollment (Line 3.6)
=	5,741.734	***	3.15	District Weighted Enrollment
-	612.90	**	3.16	Total Special Ed Weighting in Addition to 1.0 (Line 3.4)
=	5,128.834	***	3.17	District Weighted Enrollment without Special Ed Weightings

REGULAR PROGRAM DISTRICT COST CALCULATIONS

	6,582		4.1	FY17 Regular Program District Cost Per Pupil (Line 2.3)
X	5,052.1	*	4.2	Budget Enrollment (Line 1.1)
=	33,252,922		4.3	FY17 Regular Program District Cost without Adjustment
	31,666,807		4.4	FY16 Regular Program District Cost (Line 4.3 - FY16 Aid & Levy)
X	1.01	**	4.5	101% Budget Adjustment
=	31,983,475		4.6	101% of FY16 Regular Program District Cost
-	33,252,922		4.7	FY17 Regular Program District Cost without Adjustment (Line 4.3)
=	0		4.8	FY17 Regular Program Budget Adjustment (if negative, enter zero)

OTHER DISTRICT COST CALCULATIONS

	6,582		4.9	FY17 Regular Program District Cost Per Pupil (Line 2.3)
X	76.734	***	4.10	Total Supplementary Weighting (Line 3.13)
=	505,063		4.11	District Cost for Supplementary Weighting
	6,582		4.12	FY17 Regular Program District Cost Per Pupil (Line 2.3)
X	612.90	**	4.13	Total Special Ed Weighting in Addition to 1.0 (Line 3.4)
=	4,034,108		4.14	Special Education Instruction District Cost
	555.32	**	4.15	FY17 Teacher Salary Supplement District Cost Per Pupil (Line 2.6)
X	5,052.1	*	4.16	Budget Enrollment (Line 1.1)
=	2,805,532		4.17	Unadjusted Teacher Salary Supplement District Cost

	2,670,602	4.18	FY16 Unadj Teacher Salary Suppl District Cost (Line 4.17 - FY16 Aid & Levy)
-	2,805,532	4.19	Unadjusted Teacher Salary Supplement District Cost (Line 4.17)
=	0	4.20	Teacher Salary Supplement Budget Adjustment (if negative, enter zero)
+	2,805,532	4.21	Unadjusted Teacher Salary Supplement District Cost (Line 4.17)
=	2,805,532	4.22	Teacher Salary Supplement District Cost
	66.01 **	4.23	FY17 Professional Development Supplement District Cost Per Pupil (Line 2.9)
X	5,052.1 *	4.24	Budget Enrollment (Line 1.1)
=	333,489	4.25	Unadjusted Professional Development Supplement District Cost
	317,748	4.26	FY16 Unadjusted Prof Dev Suppl District Cost (Line 4.25 - FY16 Aid & Levy)
-	333,489	4.27	Unadjusted Professional Development Supplement District Cost (Line 4.25)
=	0	4.28	Professional Development Supplement Budget Adjustment (if negative, enter zero)
+	333,489	4.29	Unadjusted Professional Development Supplement District Cost (Line 4.25)
=	333,489	4.30	Professional Development Supplement District Cost
	65.74 **	4.31	FY17 Early Intervention Supplement District Cost Per Pupil (Line 2.12)
X	5,052.1 *	4.32	Budget Enrollment (Line 1.1)
=	332,125	4.33	Unadjusted Early Intervention Supplement District Cost
	315,883	4.34	FY16 Unadj Early Intervention Suppl District Cost (Line 4.33 - FY16 Aid & Levy)
-	332,125	4.35	Unadjusted Early Intervention Supplement District Cost (Line 4.33)
=	0	4.36	Early Intervention Supplement Budget Adjustment (if negative, enter zero)
+	332,125	4.37	Unadjusted Early Intervention Supplement District Cost (Line 4.33)
=	332,125	4.38	Early Intervention Supplement District Cost
	318.93 **	4.39	FY17 Teacher Leadership Supplement District Cost Per Pupil (Line 2.16)
X	.0 *	4.40	Budget Enrollment (Line 1.1 for FY16 TLC Participants Only)
=	0	4.41	Unadjusted Teacher Leadership Supplement District Cost
	0	4.42	FY16 Unadj Teacher Leadership Suppl District Cost (Line 4.41 - FY16 Aid & Levy)
-	0	4.43	Unadjusted Teacher Leadership Supplement District Cost (Line 4.41)
=	0	4.44	Teacher Leadership Supplement Budget Adjustment (if negative, enter zero)
+	0	4.45	Unadjusted Teacher Leadership Supplement District Cost (Line 4.41)
=	0	4.46	Teacher Leadership Supplement District Cost

AEA DISTRICT COST CALCULATIONS

	292.35 **	4.47	AEA Special Ed Support Cost Per Pupil
X	5,665.00 **	4.48	AEA Weighted Enrollment (Line 3.6)
=	1,656,163	4.49	AEA Special Ed Support District Cost without Adjustment
	1,579,693	4.50	FY16 AEA Special Ed Support Dist Cost (Line 4.49 - FY16 Aid & Levy)
+	0	4.51	FY16 AEA Special Ed Support Adjustment (Line 4.54 - FY16 Aid & Levy)
=	1,579,693	4.52	FY16 Total AEA Special Ed Support District Cost
-	1,656,163	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)
	5,052.1 *	4.55	Budget Enrollment (Line 1.1)
+	322	4.56	Resident Accredited Nonpublic Students
-	1.0 *	4.57	Shared-Time Nonpublic Pupils Counted in Line 1.1
=	5,373	4.58	Total Enrollment Served - AEA Media and Ed Services
X	54.10 **	4.59	FY17 AEA Media Cost Per Pupil
=	290,679	4.60	AEA Media Services District Cost
	5,373	4.61	Total Enrollment Served - AEA Media and Ed Services (Line 4.58)
X	60.41 **	4.62	FY17 AEA Ed Services Cost Per Pupil
=	324,583	4.63	AEA Ed Services District Cost
	.00 **	4.64	AEA Supplementary Weight for Sharing (Line 3.7)
X	292.35 **	4.65	AEA Special Ed Support Cost Per Pupil (Line 4.47)
=	0	4.66	AEA Sharing District Cost
	37.09 **	4.67	FY17 AEA Teacher Salary Supplement District Cost Per Pupil
X	5,665.00 **	4.68	AEA Weighted Enrollment (Line 3.6)
=	210,115	4.69	Unadjusted AEA Teacher Salary Supplement District Cost
	201,174	4.70	FY16 Unadj AEA Teacher Salary Suppl District Cost (Line 4.69-FY16 Aid & Levy)
-	210,115	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)
+	210,115	4.73	Unadjusted AEA Teacher Salary Supplement District Cost (Line 4.69)
=	210,115	4.74	AEA Teacher Salary Supplement District Cost
	4.26 **	4.75	FY17 AEA Professional Development Supplement District Cost Per Pupil
X	5,665.00 **	4.76	AEA Weighted Enrollment (Line 3.6)
=	24,133	4.77	Unadjusted AEA Professional Development Supplement District Cost
	23,087	4.78	FY16 Unadj AEA Prof Dev Suppl District Cost (Line 4.77 - FY16 Aid & Levy)
-	24,133	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)
+	24,133	4.81	Unadjusted AEA Professional Development Supplement District Cost (Line 4.77)
=	24,133	4.82	AEA Professional Development Supplement District Cost

COMBINED DISTRICT COST SUMMARY

	33,252,922	5.1	Regular Program District Cost without Adjustment (Line 4.3)
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+	0	5.2	Regular Program Budget Adjustment Adopted (Line 4.8)
+	505,063	5.3	District Cost for Supplementary Weighting (Line 4.11)
+	4,034,108	5.4	Special Education Instruction District Cost (Line 4.14)
+	2,805,532	5.5	Teacher Salary Supplement District Cost (Line 4.22)
+	333,489	5.6	Professional Development Supplement District Cost (Line 4.30)
+	332,125	5.7	Early Intervention Supplement District Cost (Line 4.38)
+	0	5.8	Teacher Leadership Supplement District Cost (Line 4.46)
+	1,656,163	5.9	AEA Special Ed Support District Cost without Adjustment (Line 4.49)
+	0	5.10	AEA Special Ed Support Adjustment (Line 4.54)
+	290,679	5.11	AEA Media Services District Cost (Line 4.60)
+	324,583	5.12	AEA Ed Services District Cost (Line 4.63)
+	0	5.13	AEA Sharing District Cost (Line 4.66)
+	210,115	5.14	AEA Teacher Salary Supplement District Cost (Line 4.74)
+	24,133	5.15	AEA Professional Development Supplement District Cost (Line 4.82)
-	66,618	5.16	AEA Statewide State Aid Reduction
+	773,047	5.17	FY17 SBRC Modified Supplemental Amount - Dropout
+	0	5.18	Enrollment Audit Adjustment (Line 1.4)
=	44,475,341	5.19	Combined District Cost
UNIFORM LEVY DOLLARS			
	1,705,405,959	6.1	2015 Taxable Valuation with Gas & Electric Utilities (Enter on TaxCert tab)
X	5.40000	6.2	Uniform Levy Rate
=	9,209,192	6.3	Uniform Levy Dollars
UNIFORM LEVY - UTILITY REPLACEMENT ADJUSTMENT			
	32,929	6.4	Uniform Levy Utility Replacement Paid FY16
-	31,321	6.5	Uniform Levy Utility Replacement Budgeted FY16
=	1,608	6.6	Uniform Levy Utility Replacement Adjustment
+	9,209,192	6.7	Uniform Levy Dollars Before Utility Repl and C&I Adjustments (Line 6.3)
=	9,210,800	6.8	Uniform Levy Dollars Adjusted for Utility Replacement
UNIFORM LEVY - C&I STATE REPLACEMENT ADJUSTMENT			
	319,124,953	6.9	2015 Commercial & Industrial Calculated 100% Valuation
-	287,212,458	6.10	2015 Commercial & Industrial Taxable Valuation (90% Rollback)
=	31,912,495	6.11	2015 Commercial & Industrial Valuation Reduction
X	5.40000	6.12	Uniform Levy Rate (Line 6.2)
=	172,327	6.13	Uniform Levy Commercial & Industrial State Replacement Estimate
	254,792	6.14	Previous Year Uniform Levy C&I State Replacement Paid
-	213,981	6.15	Previous Year Uniform Levy C&I State Replacement Budgeted
=	40,811	6.16	Previous Year Uniform Levy C&I State Replacement Paid Minus Budgeted
+	172,327	6.17	Uniform Levy Commercial & Industrial State Replacement Est (Line 6.13)
=	213,138	6.18	Total Uniform Levy C&I State Replacement Adjustment
+	9,210,800	6.19	Uniform Levy Dollars Adjusted for Utility Replacement (Line 6.8)
=	9,423,938	6.20	Uniform Levy Dollars Adjusted for Utility Replacement & C&I Adjustment
STATE FOUNDATION AID			
	5,753	7.1	State Regular Program Foundation Cost Per Pupil
X	5,128.834	*** 7.2	District Weighted Enrollment without Special Ed Weightings (Line 3.17)
=	29,506,182	7.3	District Foundation Dollars without Special Ed
	5,753	7.4	State Special Ed Program Foundation Cost Per Pupil
X	612.90	** 7.5	Total Special Ed Weighting in Addition to 1.0 (Line 3.4)
=	3,526,014	7.6	District Special Ed Foundation Dollars
	228	7.7	State AEA Special Ed Support Foundation Cost Per Pupil
X	5,665.00	** 7.8	AEA Weighted Enrollment with AEA Supplementary Weight for Sharing (Line 3.8)
=	1,291,620	7.9	AEA Foundation Dollars for Special Ed and Sharing
+	210,115	7.10	AEA Teacher Salary Supplement District Cost (Line 4.74)
+	24,133	7.11	AEA Professional Development Supplement District Cost (Line 4.82)
=	1,525,868	7.12	Total AEA Foundation Dollars
+	29,506,182	7.13	District Foundation Dollars without Special Ed (Line 7.3)
+	3,526,014	7.14	District Special Ed Foundation Dollars (Line 7.6)
+	0	7.15	Enrollment Audit Adjustment - State Aid Portion (Line 1.7)
+	2,805,532	7.16	Teacher Salary Supplement District Cost (Line 4.22)
+	333,489	7.17	Professional Development Supplement District Cost (Line 4.30)
+	332,125	7.18	Early Intervention Supplement District Cost (Line 4.38)
+	0	7.19	Teacher Leadership Supplement District Cost (Line 4.46)
=	38,029,210	7.20	Total Foundation Dollars
-	9,423,938	7.21	Uniform Levy Dollars Adj for Utility Replacement & C&I Adjustment (Line 6.20)
=	28,605,272	7.22	Unadjusted State Foundation Aid
	5,741.734	*** 7.23	District Weighted Enrollment (Line 3.15)
X	300	7.24	\$300 Minimum Aid Per Pupil
=	1,722,520	7.25	Minimum Aid
-	28,605,272	7.26	Unadjusted State Foundation Aid (Line 7.22)

=	0	7.27	Minimum Aid Adjustment (If Negative, Enter Zero)
PRESCHOOL FOUNDATION AID			
	64.5 *	7.28	Preschool Budget Enrollment (Actual Enrollment X 50%)
X	6,575	7.29	FY17 Regular Program State Cost Per Pupil
=	424,088	7.30	Preschool Foundation Aid
	.0	7.31	Audited Change in October 2014 Preschool Budget Enrollment
X	6,446	7.32	FY16 Regular Program State Cost Per Pupil
=	0	7.33	Preschool Enrollment Audit Adjustment
+	424,088	7.34	Preschool Foundation Aid (Line 7.30)
=	424,088	7.35	Total Preschool Foundation Aid
ADDITIONAL DOLLAR LEVY			
	44,475,341	8.1	Combined District Cost (Line 5.19)
-	38,029,210	8.2	Total Foundation Dollars (Line 7.20)
-	0	8.3	Minimum Aid Adjustment (Line 7.27)
=	6,446,131	8.4	Additional Dollar Levy
PROPERTY TAX ADJUSTMENT AID			
	1,705,405,959	8.5	2015 Taxable Valuation with Gas & Electric Utilities (Line 6.1)
-	1,646,442,620	8.6	2014 Taxable Valuation with Gas & Electric Utilities (Line 6.1 - FY16 Aid & Levy)
=	58,963,339	8.7	Dollar Increase in Taxable Valuation (If negative, enter zero)
/	1,646,442,620	8.8	2014 Taxable Valuation with Gas & Electric Utilities (Line 8.6)
=	.0358	8.9	Increase in Taxable Valuation (to 4 Decimals)
X	44,976	8.10	FY16 Property Tax Adjustment Aid (Line 8.14 - FY16 Aid & Levy)
=	1,610	8.11	Reduction in Property Tax Adjustment Aid
	44,976	8.12	FY16 Property Tax Adjustment Aid (Line 8.10)
-	1,610	8.13	Reduction in Property Tax Adjustment Aid (Line 8.11)
=	43,366	8.14	FY17 Property Tax Adjustment Aid
PROPERTY TAX REPLACEMENT PAYMENT (PTRP)			
	822	8.15	FY17 Property Tax Portion of State Cost Per Pupil
-	750	8.16	Base Property Tax Portion of State Cost Per Pupil
=	72	8.17	Property Tax Replacement Amount Per Pupil
X	5,741.734 ***	8.18	District Weighted Enrollment (Line 3.15)
=	413,405	8.19	Property Tax Replacement Payment (PTRP)
ADJUSTED ADDITIONAL PROPERTY TAX LEVY AID			
	5741.734 ***	8.20	District Weighted Enrollment (Line 3.15)
X	6,575	8.21	FY17 Regular Program State Cost Per Pupil
X	12.50% **	8.22	Property Tax Portion of State Cost Per Pupil
=	4,719,705	8.23	Adjusted Additional Property Tax Dollar Levy
-	413,405	8.24	Property Tax Replacement Payment (PTRP) (Line 8.19)
=	4,306,300	8.25	Adjusted Additional Property Tax Dollar Levy less PTRP
/	1,705,405,959	8.26	2015 Taxable Valuation with Gas & Electric Utilities (Line 6.1)
=	2.52509	8.27	Adjusted Additional Property Tax Levy Rate
-	3.20000	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	1,705,405,959	8.30	2015 Taxable Valuation with Gas & Electric Utilities (Line 6.1)
=	0	8.31	FY17 Adjusted Additional Property Tax Levy Aid
PROPERTY TAX EQUITY AND RELIEF (PTER) FUNDING			
	6,575	8.32	FY17 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	5,741.734 ***	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			
	6,446,131	8.37	Additional Dollar Levy (Line 8.4)
-	43,366	8.38	Property Tax Adjustment Aid (Line 8.14)
-	0	8.39	FY15 District Special Ed Positive Balance, Property & Utility Repl Tax Portion
-	0	8.40	FY15 AEA Special Ed Reduction, Property & Utility Replacement Tax Portion
+	66,618	8.41	AEA Statewide State Aid Reduction (Line 5.16)
-	413,405	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)
=	6,055,978	8.45	Additional Levy before Utility Replacement Adjustment
FINAL STATE FOUNDATION AID			
	28,605,272	9.1	Unadjusted State Foundation Aid (Line 7.22)
+	0	9.2	Minimum Aid Adjustment (Line 7.27)
+	43,366	9.3	Property Tax Adjustment Aid (Line 8.14)
+	0	9.4	FY15 District Special Ed Positive Balance, Property & Util Repl Portion (Line 8.39)
+	0	9.5	FY15 AEA Special Ed Reduction, Property & Utility Repl Tax Portion (Line 8.40)
-	66,618	9.6	AEA Statewide State Aid Reduction (Line 5.16)

+	413,405	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
+	424,088	9.11	Total Preschool Foundation Aid (Line 7.35)
=	29,419,513	9.12	State Foundation Aid

INSTRUCTIONAL SUPPORT PROGRAM

	33,252,922	10.1	FY17 Regular Program District Cost without Adjustment (Line 4.3)
+	0	10.2	Regular Program Budget Adjustment Adopted (Line 4.8)
=	33,252,922	10.3	Total Regular Program District Cost
X	.1000	10.4	Maximum Portion (Can't exceed .1000)
=	3,325,292	10.5	Unadjusted Instructional Support Program Dollars
	1,705,405,959	10.6	2015 Taxable Valuation with Gas & Electric Utilities (Line 6.1)
/	5,052.1 *	10.7	Budget Enrollment (Line 1.1)
=	337,564	10.8	District Taxable Valuation Per Pupil
	319,000	10.9	State Taxable Valuation Per Pupil
/	337,564	10.10	District Taxable Valuation Per Pupil (Line 10.8)
X	.25 **	10.11	.25
=	.2363	10.12	State Aid Portion of Program Dollars (Round to 4 Decimals)
X	3,325,292	10.13	Unadjusted Instructional Support Program Dollars (Line 10.5)
=	785,766	10.14	Unadjusted Instructional Support State Aid
	.00 **	10.15	Instructional Support Income Surtax Rate
X	49,292,156	10.16	District Income Tax Paid in 2014
=	0	10.17	Instructional Support Income Surtax Dollars
	3,325,292	10.18	Unadjusted Instructional Support Program Dollars (Line 10.5)
-	785,766	10.19	Unadjusted Instructional Support State Aid (Line 10.14)
-	0	10.20	Instructional Support Income Surtax Dollars (Line 10.17)
=	2,539,526	10.21	Instructional Support Property & Utility Replacement Tax Dollars
	785,766	10.22	Unadjusted Instructional Support State Aid (Line 10.14)
X	.0000000	10.23	Prorata Reduction to State Appropriation Amount
=	0	10.24	Adjusted Instructional Support State Aid
+	0	10.25	Instructional Support Income Surtax Dollars (Line 10.17)
+	2,539,526	10.26	Instructional Support Property & Utility Replacement Tax Dollars (Line 10.21)
=	2,539,526	10.27	Adjusted Instructional Support Program Dollars

EDUCATIONAL IMPROVEMENT PROGRAM

	33,252,922	11.1	FY17 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	49,292,156	11.5	District Income Tax Paid in 2014 (Line 10.16)
=	0	11.6	Ed Improvement Income Surtax Dollars
	0	11.7	Educational Improvement Program Total Dollars (Line 11.3)
-	0	11.8	Ed Improvement Income Surtax Dollars (Line 11.6)
=	0	11.9	Ed Improvement Property & Utility Replacement Tax Dollars

SECTION 12 IS INTENTIONALLY BLANK

ADDITIONAL LEVY - UTILITY REPLACEMENT ADJUSTMENT

	21,066	13.1	Additional Levy Utility Replacement Paid FY16
-	20,037	13.2	Additional Levy Utility Replacement Budgeted FY16
=	1,029	13.3	Additional Levy Utility Replacement Adjustment
	6,055,978	13.4	Additional Levy before Utility Replacement Adjustment (Line 8.45)
-	1,029	13.5	Additional Levy Utility Replacement Adjustment (Line 13.3)
=	6,054,949	13.6	Additional Levy Adjusted for Utility Replacement
	1,608	13.7	Uniform Levy Utility Replacement Adjustment (Line 6.6)
+	1,029	13.8	Additional Levy Utility Replacement Adjustment (Line 13.3)
=	2,637	13.9	Total Utility Replacement Adjustment

ADDITIONAL LEVY - C&I STATE REPLACEMENT ADJUSTMENT

	6,054,949	13.10	Additional Levy Adjusted for Utility Replacement (Line 13.6)
/	1,705,405,959	13.11	2015 Taxable Valuation with Gas & Electric Utilities (Line 6.1)
=	3.55044	13.12	Additional Tax Rate Adjusted for Utility Replacement
X	31,912,495	13.13	2015 Commercial & Industrial Valuation Reduction (Line 6.11)
=	113,303	13.14	Additional Levy Commercial & Industrial State Replacement Estimate
	163,003	13.15	Previous Year Additional Levy C&I State Replacement Paid
-	140,883	13.16	Previous Year Additional Levy C&I State Replacement Budgeted
=	22,120	13.17	Previous Year Additional Levy C&I State Replacement Paid Minus Budgeted
+	113,303	13.18	Additional Levy Commercial & Industrial State Replacement Est (Line 13.14)
=	135,423	13.19	Total Additional Levy C&I State Replacement Adjustment
	6,054,949	13.20	Additional Levy Adjusted for Utility Replacement (Line 13.6)
-	135,423	13.21	Total Additional Levy C&I State Replacement Adjustment (Line 13.19)

=	5,919,526	13.22	Additional Levy Adjusted for Utility Replacement & C&I State Replacement
	213,138	13.23	Total Uniform Levy C&I State Replacement Adjustment (Line 6.18)
+	135,423	13.24	Total Additional Levy C&I State Replacement Adjustment (Line 13.19)
=	348,561	13.25	Total C&I State Replacement Adjustment
SECTION 14 IS INTENTIONALLY BLANK			
SUMMARY OF GENERAL FUND LEVIES			
	9,209,192	15.1	Uniform Levy Dollars before Utility Repl and C&I State Repl Adj (Line 6.3)
+	5,919,526	15.2	Additional Levy Dollars Adjusted for Utility Repl & C&I State Repl (Line 13.22)
=	15,128,718	15.3	Total Levy to Fund Combined District Cost
+	2,539,526	15.4	Instructional Support Levy (Line 10.21)
+	0	15.5	Ed Improvement Levy (Line 11.9)
		15.6	This Line is Intentionally Blank
		15.7	This Line is Intentionally Blank
=	17,668,244	15.8	Levy to Fund Budget Authority
+	1,106,730	15.9	Cash Reserve Levy - SBRC
+	0	15.10	Cash Reserve Levy - Other
-	0	15.11	Use of Fund Balance to Reduce Levy
=	18,774,974	15.12	Total General Fund Levy
-	2,539,526	15.13	Instructional Support Levy (Line 10.21)
=	16,235,448	15.14	Subtotal General Fund Levy without Instructional Support
/	1,705,405,959	15.15	2015 Taxable Valuation with Gas & Electric Utilities (Line 6.1)
=	9.51999	15.16	Subtotal General Fund Levy Rate
	2,539,526	15.17	Instructional Support Levy (Line 10.21)
/	1,973,904,409	15.18	2015 Taxable and TIF Valuations with Gas & Electric (enter TIF on TaxCert tab)
=	1.28655	15.19	Instructional Support Levy Rate
+	9.51999	15.20	Subtotal General Fund Levy Rate (Line 15.16)
=	10.80654	15.21	Total General Fund Levy Rate
STATE PAYMENTS TO AEA AND DISTRICT			
	1,656,163	16.1	AEA Special Ed Support District Cost without Adjustment (Line 4.49)
+	0	16.2	AEA Special Ed Support Adjustment (Line 4.54)
+	290,679	16.3	AEA Media Services District Cost (Line 4.60)
+	324,583	16.4	AEA Ed Services District Cost (Line 4.63)
+	0	16.5	AEA Sharing District Cost (Line 4.66)
+	210,115	16.6	AEA Teacher Salary Supplement District Cost (Line 4.74)
+	24,133	16.7	AEA Professional Development Supplement District Cost (Line 4.82)
-	66,618	16.8	AEA Statewide State Aid Reduction (Line 5.16)
=	2,439,055	16.9	State Payments to AEA
	29,419,513	16.10	State Foundation Aid (Line 9.12)
-	2,439,055	16.11	State Payments to AEA (Line 16.9)
=	26,980,458	16.12	State Payments to District
SUMMARY OF GENERAL FUND BUDGET AUTHORITY			
+	44,475,341	17.1	Combined District Cost (Line 5.19)
+	8,644,168	17.2	Estimated FY16 Unspent Budget Authority
+	0	17.3	Allowance for Construction Project by SBRC
+	2,539,526	17.4	Adjusted Instructional Support Program Dollars (Line 10.27)
+	0	17.5	Ed Improvement Program (Line 11.3)
+	424,088	17.6	Total Preschool Foundation Aid (Line 7.35)
		17.7	This Line is Intentionally Blank
+	7,299,765	17.8	Estimated FY17 Other Miscellaneous Income
=	63,382,888	17.9	Estimated Total Maximum General Fund Budget Authority
SUMMARY OF FINANCING FOR GENERAL FUND MAXIMUM BUDGET			
	8,644,168	18.1	Estimated FY16 Unspent Budget Authority (Line 17.2)
+	0	18.2	Allowance for Construction Project by SBRC (Line 17.3)
+	17,668,244	18.3	Levy to Fund Budget Authority (Line 15.8)
+	29,419,513	18.4	State Foundation Aid (Line 9.12)
+	0	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)
+	348,561	18.8	Total C&I State Replacement Adjustment (Line 13.25)
+	2,637	18.9	Total Utility Replacement Adjustment (Line 13.9)
+	7,299,765	18.10	Estimated FY17 Other Miscellaneous Income (Line 17.8)
=	63,382,888	18.11	Estimated Financing for Total General Fund Maximum Budget
VOTED PHYSICAL PLANT & EQUIPMENT (VPPEL)			
	1,973,904,409	19.1	2015 Taxable and TIF Valuations with Gas & Electric (Line 15.18)
X	1.34000	19.2	Voted PPEL Rate Limit
=	2,645,032	19.3	Maximum Voted PPEL Dollars (Enter loan agreements on Line 1, Form 703)
	.00 **	19.4	Voted PPEL Income Surtax Rate
X	49,292,156	19.5	District Income Tax Paid in 2014 (Line 10.16)

=	0	19.6	Voted PPEL Income Surtax Dollars
	2,645,032	19.7	Maximum Voted PPEL Dollars (Line 19.3)
-	0	19.8	Voted PPEL Income Surtax Dollars (Line 19.6)
=	2,645,032	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

	500,000		21.1	Management
	0		21.2	Amana Library
	651,388		21.3	Regular Physical Plant & Equipment
	0		21.4	Reorganization Equalization Levy
	0		21.5	Emergency Levy (for Disaster Recovery)
	0		21.6	Public Education and Recreation
	0		21.7	Debt Service (Complete Form 703)

FY 2017 Commercial & Industrial State Replacement Estimate

CEDAR FALLS

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

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

1. Commercial & Industrial Non-TIF 100% Valuation (row 3 divided by .90)	319,124,953
2. Commercial & Industrial TIF 100% Valuation (row 4 divided by .90)	276,005,500
3. Commercial & Industrial Non-TIF Taxable Valuation (from TaxCert tab)	287,212,458
4. Commercial & Industrial TIF Taxable Valuation (from TaxCert tab)	248,404,950
5. Estimated Non-TIF Valuation Reduction (row 1 minus row 3)	31,912,495
6. Estimated TIF Valuation Reduction (row 2 minus row 4)	27,600,550
7. Estimated Debt Service, PPEL, ISL Valuation Reduction (row 5 plus row 6)	59,513,045

	Levy Rate from TaxCert page	Estimated C&I Replacement
Subtotal General Fund Levy	9.51999	303,807
+Instructional Support Levy	1.28655	76,567
=Total General Fund Levy	10.80654	380,374
Management	.29319	9,356
Amana Library	.00000	0
Voted Physical Plant & Equipment	1.34000	79,747
Regular Physical Plant & Equipment	.33000	19,639
Reorganization Equalization Levy	.00000	0
Emergency Levy (for Disaster Recovery)	.00000	0
Public Education/Recreation (Playground)	.00000	0
Debt Service	.00000	0
GRAND TOTAL State Replacement Estimate	12.76973	489,116

**NOTICE OF PUBLIC HEARING
PROPOSED CEDAR FALLS SCHOOL BUDGET SUMMARY
FISCAL YEAR 2016-2017**

Department of Management - Form S-PB-8

		Budget 2017	Re-est. 2016	Actual 2015	Avg % 15-17
Taxes Levied on Property	1	22,497,790	21,277,538	21,086,304	3.3%
Utility Replacement Excise Tax	2	73,604	72,369	93,455	-11.3%
Income Surtaxes	3	0	0	0	
Tuition/Transportation Received	4	2,824,986	2,786,495	4,535,262	
Earnings on Investments	5	92,412	91,817	96,693	
Nutrition Program Sales	6	1,547,458	1,520,395	1,436,650	
Student Activities and Sales	7	1,239,500	1,215,799	1,257,198	
Other Revenues from Local Sources	8	482,497	419,975	503,365	
Revenue from Intermediary Sources	9	0	0	0	
State Foundation Aid	10	29,419,513	27,460,457	26,800,960	
Instructional Support State Aid	11	0	0	0	
Other State Sources	12	6,510,064	4,797,013	4,881,194	
Commercial & Industrial State Replacement	13	489,116	574,105	343,188	
Title 1 Grants	14	430,000	446,569	344,193	
IDEA and Other Federal Sources	15	2,299,619	2,837,660	2,550,091	
Total Revenues	16	67,906,559	63,500,192	63,928,553	
General Long-Term Debt Proceeds	17	0	0	0	
Transfers In	18	2,770,692	2,780,442	3,292,255	
Proceeds of Fixed Asset Dispositions	19	17,500	17,500	17,503	
Total Revenues & Other Sources	20	70,694,751	66,298,134	67,238,311	
Beginning Fund Balance	21	21,001,735	20,551,312	21,643,060	
Total Resources	22	91,696,486	86,849,446	88,881,371	
*Instruction	23	40,700,355	37,612,154	38,011,153	3.5%
Student Support Services	24	1,574,496	1,506,695	1,523,678	
Instructional Staff Support Services	25	1,811,674	1,733,659	1,709,135	
General Administration	26	1,079,137	1,032,706	1,001,666	
School/Building Administration	27	3,546,835	3,395,266	3,340,478	
Business & Central Administration	28	1,828,165	1,712,700	1,473,324	
Plant Operation and Maintenance	29	4,710,020	4,369,538	4,418,196	
Student Transportation	30	1,841,870	1,837,276	1,843,510	
This row is intentionally left blank	31	0	0	0	
*Total Support Services (lines 24-31)	31A	16,392,197	15,587,840	15,309,987	3.5%
*Noninstructional Programs	32	2,575,266	2,312,429	2,246,018	7.1%
Facilities Acquisition and Construction	33	7,151,451	2,581,561	4,079,170	
Debt Service	34	2,770,692	2,780,442	3,279,159	
AEA Support - Direct to AEA	35	2,439,055	2,192,843	2,132,291	
*Total Other Expenditures (lines 33-35)	35A	12,361,198	7,554,846	9,490,620	14.1%
Total Expenditures	36	72,029,016	63,067,269	65,057,778	
Transfers Out	37	2,770,692	2,780,442	3,272,275	
Total Expenditures & Other Uses	38	74,799,708	65,847,711	68,330,053	
Ending Fund Balance	39	16,896,778	21,001,735	20,551,318	
Total Requirements	40	91,696,486	86,849,446	88,881,371	
Proposed Tax Rate (per \$1,000 taxable valuation)		12.76973			

Location of Public Hearing:

Date of Hearing:

Time of Hearing:

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

**04/11/16
xx/xx/xx**

7:00 p.m.

The Board of Directors will conduct a public hearing on the proposed 2016/17 school budget at the above-noted location and time. At the hearing, any resident or taxpayer may present objections to, or arguments in favor of, any part of the proposed budget. This notice represents a summary of the supporting detail of revenues and expenditures on file with the district secretary. A copy of the details will be furnished upon request.

ADOPTION OF BUDGET AND TAXES
JULY 1, 2016-JUNE 30, 2017

Department of Management - Form S-TX

CEDAR FALLS

District Number 1044

Total Special Program Funding

Instructional Support (A&L line 10.5)	097	3,325,292
Educational Improvement (A&L line 11.3)	099	0
Voted Physical Plant & Equipment (A&L line 19.3)	105	2,645,032

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	15,128,718			
+Educational Improvement Levy (A&L line 15.5)	2	0			
+Cash Reserve Levy - SBRC (A&L line 15.9)	3	1,106,730			
+Cash Reserve Levy - Other (A&L line 15.10)	4	0			
-Use of Fund Balance to Reduce Levy (A&L line 15.11)	5	0			
=Subtotal General Fund Levy (A&L line 15.14)	6	16,235,448	9.51999	16,180,569	54,879
+Instructional Support Levy (A&L line 15.13)	7	2,539,526	1.28655	2,532,110	7,416
=Total General Fund Levy (A&L line 15.12)	8	18,774,974	10.80654	18,712,679	62,295
	9				
Management	10	500,000	.29319	498,318	1,682
Amana Library	11	0	.00000	0	0
Voted Physical Plant & Equipment (Loan Agreement)	12	0			
+Voted Physical Plant & Equipment (Capital Project)	13	2,645,032			
=Subtotal Voted Physical Plant & Equipment	14	2,645,032	1.34000	2,637,307	7,725
+Regular Physical Plant & Equipment	15	651,388	.33000	649,486	1,902
=Total Physical Plant & Equipment	16	3,296,420			
	17				
Reorganization Equalization Levy	18	0	.00000	0	0
Emergency Levy (for Disaster Recovery)	19	0	.00000	0	0
Public Education/Recreation (Playground)	20	0	.00000	0	0
Debt Service	21	0	.00000	0	0
GRAND TOTAL	22	22,571,394	12.76973	22,497,790	73,604

1-1-15 Taxable Valuation	WITH Gas & Electric Utilities	1,705,405,959	WITHOUT Gas&Elec	1,699,641,372
1-1-15 Tax Increment Valuation	WITH Gas & Electric Utilities	268,498,450	WITHOUT Gas&Elec	268,498,450
1-1-15 Debt Service, PPEL, ISL Valuation	WITH Gas & Electric Utilities	1,973,904,409	WITHOUT Gas&Elec	1,968,139,822

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

- ☐ The prescribed Notice of Public Hearing and Proposed Budget Summary (Form S-PB) was lawfully published, with said publication being evidenced by verified and filed proof of publication.
- ☐ The budget hearing notice was published not less than 10 days, nor more than 20 days, prior to the budget hearing.
- ☐ Adopted property taxes do not exceed published amounts.
- ☐ Adopted expenditures do not exceed published amounts for any of the four individual expenditure categories, or in total.
- ☐ Adopted property taxes meet the debt service and loan agreement needs identified on Form 703. Debt service levy for GO bond payments only.
- ☐ This budget was certified on or before April 15, 2016.

District Secretary

County Auditor

FY 2017 BUDGET YEAR WORKSHEET - Page 1

Dist Number:

1044

	General (10)	Activity (21)	Management (22)	Special Revenue			This Column is Blank
				PERL (24)	Entrp(23)Equal(25) Lib(29)SpecRev(27)	Emg Levy (26) / Disaster R (28)	
Resources:							
Taxes Levied on Property	18,712,679		498,318	0	0	0	1
Utility Replacement Excise Tax	62,295		1,682	0	0	0	2
Income Surtaxes							3
Tuition/Transportation Received	2,824,986						4
Earnings on Investments	40,000	1,000	2,000		3,000		5
Nutrition Program Sales							6
Student Activities and Sales	210,000	1,029,500					7
Other Revenues from Local Sources	325,746		40,000				8
Revenue from Intermediary Sources							9
State Foundation Aid	29,419,513						10
Instructional Support State Aid	0						11
Other State Sources	1,917,464		245				12
Commercial & Industrial State Replacement	380,374		9,356	0	0	0	13
Title I Grants	430,000						14
IDEA and Other Federal Sources	1,493,812						15
Total Revenues	55,816,869	1,030,500	551,601	0	3,000	0	16
General Long-Term Debt Proceeds							17
Transfers In/Special Items/Upward Adj							18
Proceeds of Fixed Asset Dispositions	17,500						19
Total Revenues & Other Sources	55,834,369	1,030,500	551,601	0	3,000	0	20
Beginning Fund Balance	6,948,330	557,667	964,434	0	12,703	0	21
Total Resources	62,782,699	1,588,167	1,516,035	0	15,703	0	22
Requirements:							
Instruction	38,566,122	1,100,000	128,042		3,000		23
Student Support Services	1,574,496						24
Instructional Staff Support Services	1,811,674						25
General Administration	1,070,728		8,409				26
School/Building Administration	3,511,680						27
Business & Central Administration	1,556,356		1,380				28
Plant Operation and Maintenance	4,114,983		398,216				29
Student Transportation	1,461,996		82,370				30
This row is intentionally left blank							31
Noninstructional Programs			34,968				32
Facilities Acquisition and Construction							33
Debt Service (Principal, interest, fiscal charges)							34
AEA Support - Direct to AEA	2,439,055						35
Total Expenditures	56,107,090	1,100,000	653,385	0	3,000	0	36
Transfers Out/Special Items/Down Adj							37
Total Expenditures & Other Uses	56,107,090	1,100,000	653,385	0	3,000	0	38
Ending Fund Balance	6,675,609	488,167	862,650	0	12,703	0	39
Total Requirements	62,782,699	1,588,167	1,516,035	0	15,703	0	40

FY 2017 BUDGET YEAR WORKSHEET - Page 2

Dist Number:

1044

CEDAR FALLS

Resources:

	Capital Projects (30-39)			Debt Service (40)	Proprietary		Re-estimated FY16	Actual FY15
	Sales Tax (33)	PPEL (36)	Other Cap Proj		Nutrition (61)	Oth Entp (62-69)		
1 Taxes Levied on Property		3,286,793		0			21,277,538	21,086,304
2 Utility Replacement Excise Tax		9,627		0			72,369	93,455
3 Income Surtaxes							0	0
4 Tuition/Transportation Received							2,786,495	4,535,262
5 Earnings on Investments	36,000	8,412			2,000		91,817	96,693
6 Nutrition Program Sales					1,547,458		1,520,395	1,436,650
7 Student Activities and Sales							1,215,799	1,257,198
8 Other Revenues from Local Sources		86,833			15,284	14,634	419,975	503,365
9 Revenue from Intermediary Sources							0	0
10 State Foundation Aid							27,460,457	26,800,960
11 Instructional Support State Aid							0	0
12 Other State Sources	4,573,900	1,309			17,146		4,797,013	4,881,194
13 Commercial & Industrial State Replacement		99,386	0				574,105	343,188
14 Title I Grants							446,569	344,193
15 IDEA and Other Federal Sources					805,807		2,837,660	2,550,091
16 Total Revenues	4,609,900	3,492,360	0	0	2,387,695	14,634	63,500,192	63,928,553
17 General Long-Term Debt Proceeds							0	0
18 Transfers In/Special Items/Upward Adj				2,770,692			2,780,442	3,292,255
19 Proceeds of Fixed Asset Dispositions							17,500	17,503
20 Total Revenues & Other Sources	4,609,900	3,492,360	0	2,770,692	2,387,695	14,634	66,298,134	67,238,311
21 Beginning Fund Balance	9,517,516	2,440,537	0	0	554,185	6,363	20,551,312	21,643,060
22 Total Resources	14,127,416	5,932,897	0	2,770,692	2,941,880	20,997	86,849,446	88,881,371

Requirements:

23 Instruction		900,000			3,191		37,612,154	38,011,153
24 Student Support Services							1,506,695	1,523,678
25 Instructional Staff Support Services							1,733,659	1,709,135
26 General Administration							1,032,706	1,001,666
27 School/Building Administration					35,155		3,395,266	3,340,478
28 Business & Central Administration		195,070			75,359		1,712,700	1,473,324
29 Plant Operation and Maintenance		170,000			26,821		4,369,538	4,418,196
30 Student Transportation		297,504					1,837,276	1,843,510
31 This row is intentionally left blank							0	0
32 Noninstructional Programs							2,312,429	2,246,018
33 Facilities Acquisition and Construction	5,171,665	1,979,786			2,450,664	14,634	2,581,561	4,079,170
34 Debt Service (Principal, interest, fiscal charges)				2,770,692			2,780,442	3,279,159
35 AEA Support - Direct to AEA							2,192,843	2,132,291
36 Total Expenditures	5,171,665	3,617,360	0	2,770,692	2,591,190	14,634	63,067,269	65,057,778
37 Transfers Out/Special Items/Down Adj	2,770,692						2,780,442	3,272,275
38 Total Expenditures & Other Uses	7,942,357	3,617,360	0	2,770,692	2,591,190	14,634	65,847,711	68,330,053
39 Ending Fund Balance	6,185,059	2,315,537	0	0	350,690	6,363	21,001,735	20,551,318
40 Total Requirements	14,127,416	5,932,897	0	2,770,692	2,941,880	20,997	86,849,446	88,881,371

CEDAR FALLS

FY 2016 RE-ESTIMATED 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)	
Resources:							
Taxes Levied on Property	17,582,862		528,139				1
Utility Replacement Excise Tax	60,822		1,861				2
Income Surtaxes							3
Tuition/Transportation Received	2,786,495						4
Earnings on Investments	39,674	1,000	2,000		3,000		5
Nutrition Program Sales							6
Student Activities and Sales	207,647	1,008,152					7
Other Revenues from Local Sources	346,378		37,615				8
Revenue from Intermediary Sources							9
State Foundation Aid	27,460,457						10
Instructional Support State Aid							11
Other State Sources	539,376		244				12
Commercial & Industrial State Replacement	450,180		12,756				13
Title I Grants	446,569						14
IDEA and Other Federal Sources	2,058,703						15
Total Revenues	51,979,163	1,009,152	582,615	0	3,000	0	16
General Long-Term Debt Proceeds							17
Transfers In/Special Items/Upward Adj							18
Proceeds of Fixed Asset Dispositions	17,500						19
Total Revenues & Other Sources	51,996,663	1,009,152	582,615	0	3,000	0	20
Beginning Fund Balance	7,096,648	567,547	999,893	0	12,703	0	21
Total Resources	59,093,311	1,576,699	1,582,508	0	15,703	0	22
Requirements:							
Instruction	35,564,184	1,019,032	117,744		3,000		23
Student Support Services	1,506,695						24
Instructional Staff Support Services	1,733,659						25
General Administration	1,024,620		8,086				26
School/Building Administration	3,360,459						27
Business & Central Administration	1,489,336		1,328				28
Plant Operation and Maintenance	3,874,146		382,900				29
Student Transportation	1,399,039		79,201				30
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Noninstructional Programs			28,815				32
Facilities Acquisition and Construction							33
Debt Service (Principal, interest, fiscal charges)							34
AEA Support - Direct to AEA	2,192,843						35
Total Expenditures	52,144,981	1,019,032	618,074	0	3,000	0	36
Transfers Out/Special Items/Down Adj							37
Total Expenditures & Other Uses	52,144,981	1,019,032	618,074	0	3,000	0	38
Ending Fund Balance	6,948,330	557,667	964,434	0	12,703	0	39
Total Requirements	59,093,311	1,576,699	1,582,508	0	15,703	0	40

CEDAR FALLS

Dist Number:

1044

FY 2016 RE-ESTIMATED WORKSHEET - Page 2

	Capital Projects (30-39)				Debt Service (40)	Proprietary		Total
	Sales Tax (33)	PPEL (36)	Other Cap Proj			Nutrition (61)	Orth Entp (62-69)	
Resources:								
Taxes Levied on Property		3,166,537						21,277,538
Utility Replacement Excise Tax		9,686						72,369
Income Surtaxes								0
Tuition/Transportation Received								2,786,495
Earnings on Investments	36,035	8,412				1,696		91,817
Nutrition Program Sales						1,520,395		1,520,395
Student Activities and Sales								1,215,799
Other Revenues from Local Sources	1,398	4,869				15,284	14,431	419,975
Revenue from Intermediary Sources								0
State Foundation Aid								27,460,457
Instructional Support State Aid								0
Other State Sources	4,238,938	1,309				17,146		4,797,013
Commercial & Industrial State Replacement		111,169						574,105
Title I Grants								446,569
IDEA and Other Federal Sources						778,957		2,837,660
Total Revenues	4,276,371	3,301,982	0	0	0	2,333,478	14,431	63,500,192
General Long-Term Debt Proceeds								0
Transfers In/Special Items/Upward Adj					2,780,442			2,780,442
Proceeds of Fixed Asset Dispositions								17,500
Total Revenues & Other Sources	4,276,371	3,301,982	0	0	2,780,442	2,333,478	14,431	66,298,134
Beginning Fund Balance	8,452,511	2,788,477	0	0	0	626,967	6,566	20,551,312
Total Resources	12,728,882	6,090,459	0	0	2,780,442	2,960,445	20,997	86,849,446
Requirements:								
Instruction		905,003				3,191		37,612,154
Student Support Services								1,506,695
Instructional Staff Support Services								1,733,659
General Administration								1,032,706
School/Building Administration						34,807		3,395,266
Business & Central Administration		149,575				72,461		1,712,700
Plant Operation and Maintenance		85,671				26,821		4,369,538
Student Transportation		359,036						1,837,276
This row is intentionally left blank								0
Noninstructional Programs						2,268,980	14,634	2,312,429
Facilities Acquisition and Construction								2,581,561
Debt Service (Principal, interest, fiscal charges)	430,924	2,150,637			2,780,442			2,780,442
AEA Support - Direct to AEA								2,192,843
Total Expenditures	430,924	3,649,922	0	0	2,780,442	2,406,260	14,634	63,067,269
Transfers Out/Special Items/Down Adj	2,780,442							2,780,442
Total Expenditures & Other Uses	3,211,366	3,649,922	0	0	2,780,442	2,406,260	14,634	65,847,711
Ending Fund Balance	9,517,516	2,440,537	0	0	0	554,185	6,363	21,001,735
Total Requirements	12,728,882	6,090,459	0	0	2,780,442	2,960,445	20,997	86,849,446

CEDAR FALLS

FY 2015 ACTUAL WORKSHEET - Page 1

Dist Number:

1044

	General (10)	Activity (21)	Management (22)	PERL (24)	Special Revenue		This Column is Blank
					Entrp(23)Equal(25) Lib(29)SpecRev(27)	Emg Levy (26) / Disaster R (28)	
Resources:							
Taxes Levied on Property	17,508,226		490,644				1
Utility Replacement Excise Tax	78,991		2,256				2
Income Surtaxes							3
Tuition/Transportation Received	4,535,262						4
Earnings on Investments	44,437		1,955				5
Nutrition Program Sales							6
Student Activities and Sales	198,937	1,058,261					7
Other Revenues from Local Sources	320,003		90,311		2,704		8
Revenue from Intermediary Sources							9
State Foundation Aid	21,049,821						10
Instructional Support State Aid							11
Other State Sources	6,000,061		245				12
Commercial & Industrial State Replacement	280,524		8,012				13
Title 1 Grants	344,193						14
IDEA and Other Federal Sources	1,737,477						15
Total Revenues	52,097,932	1,058,261	593,423	0	2,704	0	16
General Long-Term Debt Proceeds							17
Transfers In/Special Items/Upward Adj					19,981		18
Proceeds of Fixed Asset Dispositions	17,503						19
Total Revenues & Other Sources	52,115,435	1,058,261	593,423	0	22,685	0	20
Beginning Fund Balance	8,018,948	571,100	1,062,507				21
Total Resources	60,134,383	1,629,361	1,655,930	0	22,685	0	22
Requirements:							
Instruction	36,674,337	1,061,814	114,289		25,015		23
Student Support Services	1,523,678						24
Instructional Staff Support Services	1,709,134						25
General Administration	994,625		7,042				26
School/Building Administration	3,308,551		281				27
Business & Central Administration	1,357,101		244				28
Plant Operation and Maintenance	3,951,999		393,635				29
Student Transportation	1,386,019		91,522				30
This row is intentionally left blank							31
Noninstructional Programs			49,019				32
Facilities Acquisition and Construction							33
Debt Service (Principal, interest, fiscal charges)							34
AEA Support - Direct to AEA	2,132,291						35
Total Expenditures	53,037,735	1,061,814	656,032	0	25,015	0	36
Transfers Out/Special Items/Down Adj							37
Total Expenditures & Other Uses	53,037,735	1,061,814	656,032	0	25,015	0	38
Ending Fund Balance	7,096,648	567,547	999,893	0	12,703	0	39
Total Requirements	60,134,383	1,629,361	1,655,925	0	37,718	0	40

CEDAR FALLS
FY 2015 ACTUAL WORKSHEET - Page 2

Dist Number: 1044

Resources:

	Capital Projects (30-39)				Debt Service (40)	Proprietary		Total
	Sales Tax (33)	PPEL (36)	Other Cap Proj			Nutrition (61)	Oth Entp (62-69)	
1 Taxes Levied on Property		3,087,433						21,086,303
2 Utility Replacement Excise Tax		12,208						93,455
3 Income Surtaxes								0
4 Tuition/Transportation Received								4,535,262
5 Earnings on Investments	35,647	6,167			6,567	1,920		96,693
6 Nutrition Program Sales						1,426,307	10,342	1,436,649
7 Student Activities and Sales								1,257,198
8 Other Revenues from Local Sources		66,675				23,671		503,364
9 Revenue from Intermediary Sources								0
10 State Foundation Aid								21,049,821
11 Instructional Support State Aid								0
12 Other State Sources	4,613,875	1,328				16,824		10,632,333
13 Commercial & Industrial State Replacement		54,651						343,187
14 Title I Grants								344,193
15 IDEA and Other Federal Sources						812,614		2,550,091
16 Total Revenues	4,649,522	3,228,462	0		6,567	2,281,336	10,342	63,928,549
17 General Long-Term Debt Proceeds								0
18 Transfers In/Special Items/Upward Adj					3,272,274			3,292,255
19 Proceeds of Fixed Asset Dispositions								17,503
20 Total Revenues & Other Sources	4,649,522	3,228,462	0		3,278,841	2,281,336	10,342	67,238,307
21 Beginning Fund Balance	9,034,256	2,293,941			0	647,275	0	21,628,027
22 Total Resources	13,683,778	5,522,403	0		3,278,841	2,928,611	10,342	88,866,334

Requirements:

23 Instruction		134,080				1,618		38,011,153	23
24 Student Support Services								1,523,678	24
25 Instructional Staff Support Services								1,709,134	25
26 General Administration								1,001,667	26
27 School/Building Administration						31,645		3,340,477	27
28 Business & Central Administration		54,946				61,032		1,473,323	28
29 Plant Operation and Maintenance		58,435				14,126		4,418,195	29
30 Student Transportation		365,970						1,843,511	30
31 This row is intentionally left blank								0	31
32 Noninstructional Programs						2,193,223	3,776	2,246,018	32
33 Facilities Acquisition and Construction	1,958,675	2,120,495						4,079,170	33
34 Debt Service (Principal, interest, fiscal charges)	318				3,278,841			3,279,159	34
35 AEA Support - Direct to AEA								2,132,291	35
36 Total Expenditures	1,958,993	2,733,926	0		3,278,841	2,301,644	3,776	65,057,776	36
37 Transfers Out/Special Items/Down Adj	3,272,274							3,272,274	37
38 Total Expenditures & Other Uses	5,231,267	2,733,926	0		3,278,841	2,301,644	3,776	68,330,050	38
39 Ending Fund Balance	8,452,511	2,788,477	0		0	626,967	6,566	20,551,312	39
40 Total Requirements	13,683,778	5,522,403	0		3,278,841	2,928,611	10,342	88,881,362	40

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

Form includes ALL long term debt. Row 1 FINAL COLUMN is only Loans paid by VPPEL Tax. Rows 3-25 FINAL COLUMN is only 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)	Date General Obligation Bond Certified to County Auditor (D)	Principal Due FY17 (E)	Interest Due FY17 +(F)	Bond Registration Due FY17 +(G)	Total Obligation Due FY17 =(H)	Amount Paid from Other Sources & Fund Balance in Appropriate Fund -(I)	VPPEL Loan Paid by VPPEL Taxes or GO Bond Amount Paid by Budget Year Debt Service Taxes =(J)
(1) All Voted PPEL Loan agreements on this line		Non-GO					0		0
(2) All Other Long Term Debt Below this line									
(3) Series 2011 Statewide Sales & Service Tax	20,500,000	Non-GO	4/25/11	950,000	802,842	500	1,753,342	1,753,342	0
(4) Series 2013 Statewide Sales & Service Tax	9,950,000	Non-GO	4/15/14	860,000	156,850	500	1,017,350	1,017,350	0
(5)							0		0
(6)							0		0
(7)							0		0
(8)							0		0
(9)							0		0
(10)							0		0
(11)							0		0
(12)							0		0
(13)							0		0
(14)							0		0
(15)							0		0
(16)							0		0
(17)							0		0
(18)							0		0
(19)							0		0
(20)							0		0
(21)							0		0
(22)							0		0
(23)							0		0
(24)							0		0
(25)							0		0
(26) Totals (Lines 3-25)				1,810,000	959,692	1,000	2,770,692	2,770,692	0

Instructional Support Levy

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

	Fiscal Year	Tax Rate	Authorized	Expenditures (Period 12)
	1999	\$1.93204	\$1,604,393	\$1,532,444
	2000	\$1.86283	\$1,623,590	\$1,504,089
	2001	\$1.75796	\$1,650,185	\$1,566,061
	2002	\$1.72922	\$1,656,755	\$1,660,150
	2003	\$1.65340	\$1,651,783	\$1,721,472
	2004	\$1.60820	\$1,638,788	\$1,587,615
	2005	\$1.55223	\$1,705,975	\$1,857,162
	2006	\$1.60514	\$1,799,274	\$1,909,301
	2007	\$1.57633	\$1,848,559	\$2,170,317
	2008	\$1.59956	\$1,924,948	\$1,939,159
	2009	\$1.56662	\$2,030,909	\$1,769,883
	2010	\$1.55373	\$2,085,833	\$1,845,309
	2011	\$1.54966	\$2,100,082	\$1,940,741
	2012	\$1.53540	\$2,141,556	\$2,087,487
	2013	\$1.45118	\$2,234,359	\$2,046,674
	2014	\$1.29271	\$2,373,016	\$2,048,874
	2015	\$1.27486	\$2,399,326	\$2,070,644
Reestimated	2016	\$1.28561	\$2,445,002	\$2,445,002
Projected	2016	\$1.28655	\$2,539,526	\$2,539,526

Cedar Falls CSD

General and Instructional Support Revenue

Code #	Code Description	2013-14 Actual	2014-15 Actual	2015-16 Re-estimate	2016-17 Estimate
General Fund - 10 and 12					
1111	Property Tax less Cash Res. (A&L 15.3-Ex Tx)	15,040,207.50	14,123,934.54	14,525,300.00	14,976,899.00
1112	Property Tax Cash Reserve Levy (A&L 15.9+15.10)	1,754,344.00	989,012.00	514,189.00	1,106,730.00
1119	Business Property Tax Credit		38,396.43	87,462.00	96,940.00
1171	Utility Excise Replacement Tax	75,113.96	69,671.93	53,367.00	54,879.00
1191	Mobile Home Tax	20,596.78	56,568.38	22,428.00	23,000.00
1311	Tuition - Private Individual	17,565.28	22,522.00	19,359.00	19,746.00
1317	Tuition - Preschool	0.00	0.00	0.00	0.00
1322	Tuition Special Education	142,952.80	650,760.56	100,215.00	102,218.00
1323	Open Enrollment - LEA	1,675,508.29	1,721,373.93	2,179,566.00	2,206,926.00
1324	Open Enrollment - SE	902,129.28	157,195.47	380,533.00	388,141.00
1329	Tuition From Other Government Sources		57,172.94	56,634.00	57,767.00
1411	Transportation Rider Fees	36,523.42	32,943.50	38,000.00	38,000.00
1429	Transportation Fee from UNI		11,804.70	12,188.00	12,188.00
1510	Investment Interest	28,725.55	44,436.97	39,674.00	40,000.00
1740	Miscellaneous Fees Local - Textbook / Reg.	186,284.40	198,936.87	207,647.00	210,000.00
1910	Rental Of Property	27,075.00	28,960.00	21,575.00	21,575.00
1911	Instrument Rental	2,807.00	2,820.00	3,800.00	3,800.00
1912	Private Bus Usage	10,021.61	11,430.68	15,600.00	15,600.00
1914	City Swimming Pool	22,032.14	40,989.32	40,989.00	40,989.00
1915	Facility Use/City Share	45,760.78	30,000.00	30,000.00	30,000.00
1923	Project Lead the Way	500.00	2,000.00	0.00	0.00
1924	Old Fund 78	43,875.01	17,176.99	10,000.00	10,000.00
1925	McElroy Trust	2,802.00	3,303.00	6,472.00	6,000.00
1926	Echoes Summer School	0.00	0.00	500.00	0.00
1927	CF Schools Foundation	8,000.00	0.00	8,000.00	8,000.00
1954	AEA Reimbursement	16,636.74	15,619.43	16,600.00	16,600.00
1981	Fuel Tax Refund	760.19	1,886.16	1,886.00	2,100.00
1989	Refund of Prior Year Expenditures	35,194.63	0.00	0.00	0.00
1996	Microsoft Refund	33,797.21	0.00	20,000.00	0.00
1999	Miscellaneous	86,616.48	97,957.54	143,000.00	142,554.00
3111	State Foundation Aid (A&L 16,12-7.16-7.17-7.18-9.11)	19,127,613.00	21,049,821.00	21,715,175.00	23,085,224.00
3113	Special Ed Supplemental State Aid	20,948.00	0.00	20,000.00	20,000.00
3117	Four Yr Old Pre-sch State Aid, Yr 2 or greater (A&L 9.11)	192,812.00	388,324.00	412,544.00	424,088.00
3118	State Aid Funding Supplement (Plus 2%)	583,488.00	0.00	0.00	0.00
3121	Foster Care	31,862.16	0.00	0.00	0.00
3122	Special Ed Services - Non-Public		34,024.78	34,025.00	30,000.00
3214	AEA Flow Thru (Support / Media / Ed. Srv.) (A&L 16.9)	2,052,254.00	2,132,291.00	2,324,388.00	2,439,055.00
3216	Class Size Reduction Funding/State (A&L 7.18)	296,217.00	308,650.00	315,883.00	332,125.00
3221	Transportation Aid - Non Public	76,526.65	82,603.29	82,603.00	80,000.00
3222	Textbooks - Non Public	7,211.09	7,873.49	7,408.00	7,400.00
3261	State Vocational Aid	21,594.55	16,711.46	16,711.00	16,700.00
3313	Community Coalition Grant		3,000.00	0.00	0.00
3315	Empowerment Professional Development		22,106.00	646.00	0.00
3333	Model Core Curriculum		167.86		
3342	Successful Early Readers	52,401.93	52,418.06	52,733.00	54,200.00
3374	Teacher Development Academies	228.84	0.00	0.00	0.00
3387	TLC Planning/Grants	23,039.58	0.00	0.00	1,681,750.00
3751	STEM	0.00	0.00	0.00	0.00
3801	Military Credit	7,741.42	7,553.48	7,553.00	5,600.00
3803	Commercial & Industrial State Replacement		247,428.09	364,611.00	303,807.00
4041	Federal Education Jobs	0.00	0.00	0.00	0.00
4321	North Cedar / Lincoln Preschool - head start	109,095.07	106,868.64	115,774.00	115,774.00

Cedar Falls CSD

General and Instructional Support Revenue

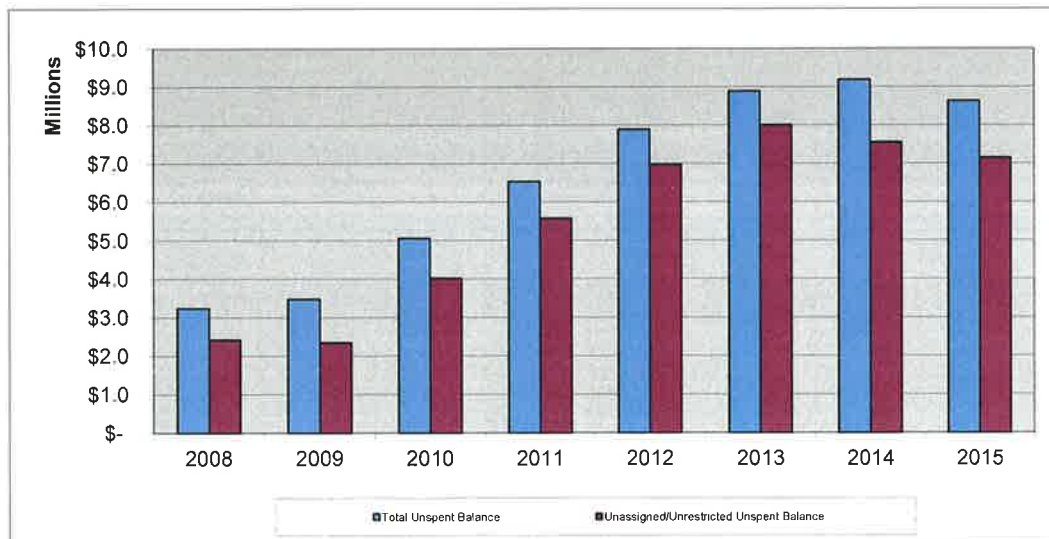
Code #	Code Description	2013-14 Actual	2014-15 Actual	2015-16 Re-estimate	2016-17 Estimate
4339	Carol M White Physical Education Program Grant (PEP)	440,859.48	422,620.08	593,844.00	0.00
4501	Title I	408,553.80	334,046.00	423,952.00	420,000.00
4508	Title I Carryover	11,100.00	10,147.00	22,617.00	10,000.00
4511	I-Star Survey	0.00	0.00	0.00	0.00
4521	Federal Part B Special Ed	226,890.00	227,533.00	229,612.00	229,612.00
4531	Carl Perkins Fund	33,703.00	29,096.38	51,047.00	30,000.00
4577	Comprehensive School Health Program	169.74	0.00	0.00	0.00
4591	Drug Free Project	0.00	0.00	0.00	0.00
4598	Transition Alliance Program (TAP)	37,942.05	38,916.01	38,950.00	38,950.00
4634	Medicaid	734,906.36	731,483.45	850,000.00	900,000.00
4643	Class Size Reduction Funding/Fed - Title IIA	146,165.00	150,540.22	145,341.00	145,341.00
4644	Title III English Language Acquisition Grant	1,998.46	4,559.04	8,463.00	8,463.00
4648	Title VI Assessment / Testing	29,889.36	25,860.00	25,672.00	25,672.00
4654	Advance Placement Testing	264.40	0.00	0.00	0.00
4681	Public Safety Partnership (COPS) Grant	416.85	0.00	0.00	0.00
5314	Sale of Equipment	10,672.00	17,502.53	17,500.00	17,500.00
5900	Upward Adjustment in Fund Balance	0.00	0.00	0.00	0.00
Sub-Total General Fund Revenue (w/o Unspent Balance)		44,902,393.84	44,879,018.20	46,432,036.00	50,051,913.00
5215	Unspent Balance - Regular	0.00	0.00	0.00	0.00
5218	Unspent Balance - Sp. Ed.	0.00	0.00	0.00	0.00
Sub-Total General Fund Revenue		44,902,393.84	44,879,018.20	46,432,036.00	50,051,913.00
Cash Reserve Levy A&L 15.9/15.10		1,754,344.00	989,012.00	514,189.00	1,106,730.00
General Fund Revenue Available to Fund Budget		43,148,049.84	43,890,006.20	45,917,847.00	48,945,183.00
River Hills - 13					
1322	Special Education - Contracted Service	3,589,524.23	1,881,488.96	0.00	0.00
Teacher Compensation - 14					
3202	New Teacher Mentoring	25,350.00	21,450.00	20,800.00	20,800.00
3204	Teacher compensation (A&L 7.16)	2,510,214.00	2,611,037.00	2,670,602.00	2,805,532.00
3373	Professional Development/Model Core Curr.(3 of A&L 7.17)	89,303.00	92,706.00	95,324.00	100,047.00
3376	State Professional Development (.7 of A&L 7.17)	210,124.00	218,131.00	222,424.00	233,442.00
Sub-Total Fund 14 Revenue (w/o Unspent Balance)		2,834,991.00	2,943,324.00	3,009,150.00	3,159,821.00
5216	Unspent Balance - Fund 14	0.00	0.00	0.00	0.00
Sub-Total ISL Fund Revenue		2,834,991.00	2,943,324.00	3,009,150.00	3,159,821.00
ISL Fund - 16					
1114	Property Tax	2,335,521.39	2,349,294.12	2,437,223.00	2,512,695.00
1119	Business Property Tax Credit		7,589.23	18,688.00	19,415.00
1171	Utility Excise Replacement Tax	10,106.50	9,319.31	7,455.00	7,416.00
1191	Mobile Home Tax	2,771.28	10,019.92	3,128.00	3,128.00
1999	Miscellaneous	3,630.25	1,271.75	2,400.00	2,400.00
3112	ISL State Aid (A&L 10.24)	0.00	0.00	0.00	0.00
3801	Military Tax	1,044.93	1,013.96	1,014.00	1,014.00
3803	Commercial & Industrial State Replacement		33,095.92	85,569.00	76,567.00
Sub-Total ISL Revenue (w/o Unspent Balance)		2,353,074.35	2,411,604.21	2,555,477.00	2,622,635.00
5217	Unspent Balance - ISL	0.00	0.00	0.00	0.00
Sub-Total ISL Fund Revenue		2,353,074.35	2,411,604.21	2,555,477.00	2,622,635.00
Grand Total Revenue Funds 10 / 12 / 13 / 14 / 16 / 78		53,679,983.42	52,115,435.37	51,996,663.00	55,834,369.00
Grand Total Revenue Funds 10 / 12 / 13 / 14 / 16 / 78 (Less CR)		51,925,639.42	51,126,423.37	51,482,474.00	54,727,639.00
Grand Total Revenue Funds 10 / 12 / 13 / 14 / 16 only (Less CR)		51,925,639.42	51,126,423.37	51,482,474.00	54,727,639.00

Cedar Falls Community School District Unspent Authority Balance History

	Actual FY 09	Actual FY 10	Actual FY 11	Actual FY 12	Actual FY 13	Actual FY 14	Actual FY 15
Regular Program District Cost	\$24,240,511	\$25,196,325	\$26,223,458	\$28,005,183	\$28,726,651	\$29,796,787	\$30,967,044
Regular Program Budget Adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Supplemental Weighting District Cost	\$211,558	\$257,317	\$291,160	\$272,707	\$306,672	\$357,875	\$439,278
Special Education District Cost	\$3,466,849	\$3,396,451	\$3,293,217	\$3,282,438	\$3,528,498	\$3,650,817	\$3,659,185
Teacher Salary Supplement District Cost		\$2,119,676	\$2,207,267	\$2,357,238	\$2,418,958	\$2,510,214	\$2,611,037
Professional Development Supplement Dist. Cost		\$253,621	\$263,837	\$281,764	\$288,844	\$299,427	\$310,837
Early Intervention Supplement District Cost		\$249,389	\$259,964	\$277,627	\$285,163	\$296,217	\$308,650
AEA Special Education Support	\$1,233,434	\$1,272,143	\$1,313,016	\$1,391,794	\$1,434,409	\$1,487,076	\$1,538,702
AEA Special Education Support Adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
AEA Media Services	\$212,641	\$220,351	\$228,878	\$244,333	\$250,459	\$259,760	\$270,542
AEA Educational Services	\$238,006	\$246,463	\$255,946	\$273,230	\$280,012	\$290,330	\$302,249
TAG Allowable Growth	\$0	\$0	\$0	\$0	\$0	\$0	\$0
AEA Sharing District Cost		\$0	\$0	\$0	\$0	\$0	\$0
AEA Teacher Salary Supplement District Cost		\$213,394	\$218,594	\$231,709	\$185,274	\$191,309	\$196,413
AEA Professional Development Suppl. Dist. Cost		\$24,508	\$25,107	\$26,613	\$21,260	\$21,942	\$22,548
Dropout Allowable Growth	\$563,719	\$571,428	\$571,428	\$567,724	\$663,332	\$663,421	\$744,414
SBRC Allowable Growth Other #1	\$42,927	\$38,978	\$35,499	\$5,183	\$2,644	\$0	\$80,675
SBRC Allowable Growth Other #2	\$74,662	\$515,130	\$262,282	\$264,922	\$486,648	\$132,022	\$314,189
Special Education Deficit Allowable Growth	\$58,279	\$86,736	\$878,408	\$1,265,052	\$656,990	\$0	\$675,685
Special Education Positive Balance Reduction	\$0	\$0	\$0	\$0	\$0	\$0	\$0
AEA Special Education Positive Balance	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Allowance for Construction Projects	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Unspent Allowance for Construction	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Enrollment Audit Adjustment	(\$4,998)	\$0	\$0	\$0	\$0	\$0	\$0
AEA Prorata Reduction	-\$88,542	-\$100,895	-\$88,542	-\$242,012	-\$242,012	-\$198,163	-\$198,163
Maximum District Cost	\$30,249,046	\$34,561,015	\$36,239,519	\$38,505,505	\$39,293,802	\$39,759,034	\$42,243,285
Advance for Increased Enrollment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Preschool Foundation Aid		\$0	\$0	\$276,501	\$138,023	\$192,812	\$388,324
Instructional Support Authority	\$2,029,073	\$2,085,833	\$2,100,082	\$2,141,556	\$2,234,359	\$2,373,016	\$2,399,326
Ed Improvment Authority	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Asbestos Authority	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Enrichment Authority / GAAP Adjustment Comp.	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Miscellaneous Income	\$6,387,196	\$5,302,305	\$5,088,462	\$5,586,558	\$8,821,889	\$9,965,205	\$7,446,734
Unspent Authority Budget - Previous Year	\$3,233,961	\$3,475,651	\$5,060,205	\$6,530,902	\$7,888,478	\$8,888,612	\$9,191,056
Maximum Authorized Budget	\$41,899,276	\$45,424,804	\$48,488,268	\$53,041,022	\$58,376,551	\$61,178,679	\$61,668,725
Expenditures	\$38,423,625	\$40,364,599	\$41,957,366	\$45,152,544	\$49,487,939	\$51,987,623	\$53,037,735
Unspent Balance Total	\$3,475,651	\$5,060,205	\$6,530,902	\$7,888,478	\$8,888,612	\$9,191,056	\$8,630,990
Reserved Unspent Balance I.S.L.	\$566,044	\$222,809	\$159,341	\$183,047	\$284,573	\$572,891	\$913,831
Reserved USB Ph/TSS/Mk Fac/Mentor/Prof Dev/Class Size R	\$156,170	\$286,528	\$262,347	\$229,829	\$159,849	\$209,164	\$213,683
Reserved Model Core/Model Core PD/Voc Aid/PK			\$254,034	\$112,341	\$129,282	\$187,910	\$144,314
Reserved USB TAG/SBRC Dropout/At Risk	\$196,756	\$320,535	\$316,326	\$217,818	\$263,764	\$335,148	\$304,046
Reserved USB 4 Yr. Old Vol. Pre-school				\$67,436	\$0	\$0	\$47,898
Reserved Unspent Balance Special Education	\$0	\$0	\$0	\$0	\$0	\$97,387	\$0
Reserve USB TLC Grant/"Plus 2% Funds"						\$181,835	\$30,965
Reserve USB Early Readers Grant						\$52,402	\$64,022
Reserved Unspent Agency II-78	\$212,584	\$213,972	\$216,917	\$206,151	\$176,532	\$184,271	\$0
Unreserved Unspent Balance	\$2,344,097	\$4,016,361	\$5,575,971	\$6,984,197	\$8,003,894	\$7,557,958	\$7,151,532

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

Fiscal Year	Unspent Balance		Net for Yr	Percent of		Max. Ath. Bud.
	Total	Unreserved		Total	Unreserved	
1983	1,047,669	1,047,669		7.96%	7.96%	13,163,898
1984	857,885	857,885		6.10%	6.10%	14,073,890
1985	718,379	718,379		4.73%	4.73%	15,195,065
1986	516,944	516,944		3.31%	3.31%	15,620,281
1987	621,697	621,697		3.90%	3.90%	15,930,325
1988	1,027,489	558,726		6.13%	3.33%	16,757,564
1989	871,746	581,262		4.89%	3.26%	17,842,469
1990	575,254	387,545		3.10%	2.09%	18,580,711
1991	266,150	262,126		1.35%	1.33%	19,718,938
1992	582,929	427,231		2.79%	2.05%	20,871,046
1993	1,022,727	515,085		4.43%	2.23%	23,078,625
1994	1,124,722	665,198		4.73%	2.80%	23,757,686
1995	1,091,272	530,513		4.32%	2.10%	25,257,000
1996	1,219,061	627,609		4.59%	2.36%	26,545,984
1997	1,450,531	666,496		5.26%	2.42%	27,586,148
1998	1,947,844	954,392		6.98%	3.42%	27,890,754
1999	2,410,173	1,327,462		8.26%	4.55%	29,191,120
2000	2,419,114	1,249,499		7.84%	4.05%	30,850,240
2001	2,222,500	1,011,416		7.08%	3.22%	31,391,757
2002	2,157,092	894,987		6.80%	2.82%	31,716,533
2003	2,867,298	1,466,452		8.88%	4.54%	32,280,328
2004	2,475,911	1,037,777		7.61%	3.19%	32,525,973
2005	2,073,739	1,038,849		6.21%	3.11%	33,367,668
2006	1,928,798	971,093		5.58%	2.81%	34,593,047
2007	2,381,662	1,700,363		6.52%	4.65%	36,555,487
2008	3,233,961	2,423,703		8.25%	6.19%	39,180,891
2009	3,475,651	2,344,097		8.30%	5.59%	41,899,276
2010	5,060,205	4,016,361		11.14%	8.84%	45,424,804
2011	6,530,902	5,575,971		13.47%	11.50%	48,488,268
2012	7,888,478	6,984,197		14.87%	13.17%	53,041,022
2013	8,888,612	8,003,894		15.23%	13.71%	58,376,551
2014	9,191,056	7,557,958		15.02%	12.35%	61,178,679
2015	8,630,990	7,151,532		14.00%	11.60%	61,668,725



Management Fund

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

	Fiscal Year	Tax Rate	Authorized	Total Revenue (Period 13/CAR)	Expenditures (Period 13/CAR)
	2000	\$0.34411	\$250,000	\$295,708	\$281,432
	2001	\$0.24617	\$199,996	\$241,065	\$256,975
	2002	\$0.23708	\$199,996	\$223,185	\$282,088
	2003	\$0.33381	\$300,001	\$344,478	\$364,203
	2004	\$0.48686	\$450,004	\$458,748	\$327,653
	2005	\$0.44395	\$450,004	\$484,215	\$398,428
	2006	\$0.43736	\$450,002	\$511,545	\$488,878
	2007	\$0.45903	\$499,995	\$560,441	\$669,003
	2008	\$0.44376	\$500,000	\$616,925	\$704,461
	2009	\$0.47267	\$575,001	\$665,305	\$562,533
	2010	\$0.47198	\$600,000	\$758,699	\$760,318
	2011	\$0.55987	\$735,000	\$826,438	\$515,556
	2012	\$0.46602	\$650,000	\$772,320	\$533,863
	2013	\$0.35722	\$550,000	\$609,979	\$537,336
	2014	\$0.25485	\$450,000	\$475,015	\$612,012
	2015	\$0.30864	\$499,997	\$593,423	\$656,032
Reestimated	2016	\$0.32191	\$530,006	\$582,615	\$618,074
Projected	2017	\$0.29319	\$500,000	\$551,601	\$653,385

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

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

	Fiscal Year	Tax Rate	Tax Revenue (Period 13)	Bond/Grant/ Other Revenue	Expenditures (Period 13/CAR)
	2000	\$0.01	\$2,389,728	\$5,063,619	\$656,624
	2001	\$0.01	\$3,139,300	\$1,196,059	\$3,054,386
	2002	\$0.01	\$3,289,359	\$803,111	\$6,051,254
	2003	\$0.01	\$3,415,544	\$687,392	\$8,474,658
	2004	\$0.01	\$3,575,011	\$141,130	\$1,250,748
	2005	\$0.01	\$3,418,807	\$320,489	\$3,983,234
	2006	\$0.01	\$4,090,224	\$5,266,674	\$8,410,618
	2007	\$0.01	\$3,839,801	\$260,884	\$2,431,454
	2008	\$0.01	\$4,376,493	\$272,526	\$7,441,392
	2009	\$0.01	\$4,516,507	\$10,204,547	\$3,787,828
	2010	\$0.01	\$4,514,284	\$243,410	\$13,523,718
	2011	\$0.01	\$3,607,002	\$20,545,769	\$15,683,483
	2012	\$0.01	\$3,672,221	\$106,027	\$6,760,370
	2013	\$0.01	\$4,468,108	\$48,817	\$10,501,447
	2014	\$0.01	\$4,227,019	\$10,088,885	\$10,746,677
	2015	\$0.01	\$4,613,875	\$35,647	\$4,649,522
Reestimated	2016	\$0.01	\$4,238,938	\$37,433	\$4,276,371
Projected	2017	\$0.01	\$4,573,900	\$36,000	\$4,609,900

Physical Plant & Equipment Levy

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

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

Proposed 2016-17
General Operating Fund Summary

Regular Program	\$33,252,922	
Supplemental Weighting	\$505,063	
Special Education Instruction	\$4,034,108	
Unadjusted Teacher Salary Supplement	\$2,805,532	
Unadjusted Professional Development Supplement	\$333,489	
Unadjusted Early Intervention Supplement	\$332,125	
AEA Special Ed. Support	\$1,656,163	
AEA Media Support	\$290,679	
AEA Ed. Services Support	\$324,583	
Unadjusted AEA Teacher Salary Supplement	\$210,115	
Unadjusted AEA Professional Development Supplement	\$24,133	
AEA Prorata Reduction	(\$66,618)	
At Risk Program - Drop out Allowable Growth	\$773,047	
Subtotal Combined District Cost (Controlled Budget)	<u>\$44,475,341</u>	
Adjusted Instructional Support Program	\$2,539,526	
Preschool Foundation Aid	\$424,088	
Estimated Miscellaneous Income	<u>\$7,299,765</u>	
Total General Operating Fund Revenue		\$54,738,720
Estimated Unspent Authority		<u>\$8,644,168</u>
Total General Fund Budgeted Revenue (Controlled Budget)		<u>\$63,382,888</u>

Other Fund Revenue

Activity (21)	\$1,030,500	
Management (22)	\$551,601	
Fiduciary Funds (27)	\$3,000	
Secure a Vision for Educaiton [SAVE] (33)	\$4,609,900	
Physical Plant & Equipment (36)	\$3,492,360	
Debt Service (40)	\$2,770,692	**
Nutrition (61)	<u>\$2,402,329</u>	
Total Other Funds Revenue		<u>\$14,860,382</u>
Grand Total - All Funds		<u>\$78,243,270</u>

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

Cedar Falls Community School District
Property Tax Rate History
As of March 8, 2016

	2016/17		2015/16		2014/15		2013/14		2012/13	
Operating Fund:	Dollars	Rate	Dollars	Rate	Dollars	Rate	Dollars	Rate	Dollars	Rate
Combined District Cost	\$14,355,671	8.41775	\$13,839,936	8.40597	\$13,706,767	8.46096	\$14,547,108	8.23849	\$13,212,424	8.58129
Scale Down/1% Guarantee	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000
SBRC Dropout Prevention	\$773,047	0.45329	\$738,732	0.44868	\$744,414	0.45951	\$663,421	0.37572	\$663,332	0.43082
Instructional Support **	\$2,539,526	1.28655	\$2,445,002	1.28561	\$2,399,326	1.27486	\$2,373,016	1.29271	\$2,234,359	1.45118
Cash Reserve Levy	\$1,106,730	0.64895	\$514,189	0.31230	\$989,012	0.61050	\$1,754,344	0.99354	\$1,366,481	0.88751
Sub-total - Operating Fund	\$18,774,974	10.80654	\$17,537,859	10.45256	\$17,839,519	10.80583	\$19,337,889	10.90046	\$17,476,596	11.35080
Management Fund	\$500,000	0.29319	\$530,006	0.32191	\$499,997	0.30864	\$450,001	0.25485	\$550,000	0.35722
PEEL Fund - (Regular)	\$651,388	0.33000	\$627,601	0.33000	\$621,070	0.33000	\$605,777	0.33000	\$586,726	0.33000
(Voted)	\$2,645,032	1.34000	\$2,548,442	1.34000	\$2,521,922	1.34000	\$2,459,822	1.34000	\$2,382,464	1.34000
Debt Service	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000
Grand Total	\$22,571,394	12.76973	\$21,243,908	12.44447	\$21,482,508	12.78447	\$22,853,489	12.82531	\$20,995,786	13.37802
Taxable Valuation less TIF incl. Gas & Electric	\$1,705,405,959		\$1,646,442,620		\$1,620,002,240		\$1,765,749,164		\$1,539,679,334	
Next Year % Increase	3.58%		1.63%		-8.25%		14.68%		---	
Cumulative % Increase	10.76%		6.93%		5.22%		14.68%		---	
Taxable Valuation less TIF w/o Gas & Electric	\$1,699,641,372		\$1,640,642,525		\$1,612,261,070		\$1,757,995,656		\$1,531,336,229	
TIF Valuation	\$268,498,450		\$255,379,885		\$262,029,070		\$69,938,785		\$238,279,052	
Total Valuation w/ TIF	\$1,973,904,409		\$1,901,822,505		\$1,882,031,310		\$1,835,687,949		\$1,777,958,386	
Yearly Tax Val. w/ TIF % Inc.	3.79%		1.05%		2.52%		3.25%		9.50%	
Cumulative 10 Yr. % Inc.	53.52%		53.03%		51.44%		47.71%		43.07%	
Cumulative 10 Yr. Avg. Inc.	5.35%		5.30%		5.14%		4.77%		4.31%	

**Taxation Rate Comparison
25 Largest Schools In Iowa
2015-16 Tax Rates**

All Funds Tax Levy Rank

District	General	Mgt.	PPEL	Playground	Debt	Total	25 Largest Schools Tax Levy Rank	Oct. 1 Certified Enrollment	Certified Enrollment Rank	State Tax Levy Rank
Southeast Polk	14.46045	1.19544	1.00000	0.00000	3.99974	20.65563	1	6,801.5	13	2
Ankeny	14.97491	0.53271	1.67000	0.00000	2.59461	19.77223	2	10,793.1	7	6
Des Moines	16.08309	1.25000	0.96000	0.13500	0.00000	18.42809	3	32,581.9	1	13
Johnston	13.88824	0.39715	1.67000	0.00000	2.39952	18.35491	4	6,756.1	14	15
Marshalltown	15.90413	1.29191	1.00000	0.13500	0.00000	18.33104	5	5,321.1	15	16
Linn-Mar	13.03448	0.54742	1.67000	0.13500	1.99171	17.37861	6	7,197.9	12	38
Council Bluffs	14.73627	0.88311	1.00000	0.00000	0.23734	16.85672	7	9,126.0	10	46
Clinton	14.99789	0.68012	0.33000	0.00000	0.75192	16.75993	8	3,846.4	24	50
Waukee	11.44323	1.67000	0.00000	0.00000	3.58199	16.69522	9	9,448.4	9	52
Burlington	13.72925	1.12793	1.00000	0.00000	0.00000	15.85718	10	4,457.5	21	76
College	12.12600	0.60709	1.00000	0.00000	2.07707	15.81016	11	4,947.4	18	78
Muscatine	13.32300	1.05650	1.43000	0.00000	0.00000	15.80950	12	5,170.0	16	79
Sioux City	14.50542	0.93493	0.33000	0.00000	0.00000	15.77035	13	14,614.8	4	82
Davenport	13.88762	0.48839	1.30000	0.00000	0.00000	15.67601	14	15,801.3	3	84
Waterloo	13.77207	0.85225	1.00000	0.00000	0.00000	15.62432	15	10,935.7	6	86
Cedar Rapids	12.77517	1.00752	1.59761	0.00000	0.00000	15.38030	16	16,939.3	2	96
Ft. Dodge	12.52876	1.22624	1.42868	0.00000	0.00000	15.18368	17	3,766.9	25	103
Ottumwa	13.47021	0.89684	0.33000	0.00000	0.00000	14.69705	18	4,622.9	19	126
Pleasant Valley	12.13940	0.53469	1.67000	0.00000	0.00000	14.34409	19	4,531.8	20	143
Ames	8.29793	0.18525	1.67000	0.00000	4.04958	14.20276	20	4,181.2	22	153
Dubuque	12.58536	0.47093	1.00000	0.00000	0.00000	14.05629	21	10,587.9	8	164
Bettendorf	10.95533	1.39100	1.67000	0.00000	0.00000	14.01633	22	4,056.9	23	165
Iowa City	11.02493	0.58668	1.67000	0.00000	0.58612	13.86773	23	13,671.2	5	173
West Des Moines	11.19189	0.24500	1.67000	0.13500	0.00000	13.24189	24	9,012.5	11	194
Cedar Falls	10.45256	0.32191	1.67000	0.00000	0.00000	12.44447	25	5,052.1	17	227

Average	13.05150	0.81524	1.18945	0.02160	0.89078	15.96858
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Deviation from Avg	-2.59894	-0.49333	0.48055	-0.02160	-0.89078	-3.52411
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Cedar Falls ranked 25th in overall tax rate when compared to the 25 largest school districts in Fy2016.
336 School Districts for Fy2016.

**Taxation Rate Comparison
25 Largest Schools In Iowa
2015-16 Tax Rates**

General Fund Tax Levy Rank

District	Combined Dist. Cost	Cash Reserve Levy	Inst. Support Levy	Total	25 Largest Schools Tax Levy Rank	Oct. 1 Certified Enrollment	Certified Enrollment Rank	State Tax Levy Rank
Des Moines	11.30038	2.96549	1.81722	16.08309	1	32,581.9	1	4
Marshalltown	11.60048	2.29961	2.00404	15.90413	2	5,321.1	15	5
Clinton	10.71272	4.05455	0.23062	14.99789	3	3,846.4	24	11
Ankeny	9.85625	3.48167	1.63699	14.97491	4	10,793.1	7	12
Council Bluffs	10.60561	2.29629	1.83437	14.73627	5	9,126.0	10	16
Sioux City	11.63765	1.96838	0.89939	14.50542	6	14,614.8	4	19
Southeast Polk	10.56558	3.35070	0.54417	14.46045	7	6,801.5	13	20
Johnston	9.34718	3.04836	1.49280	13.88834	8	6,756.1	14	28
Davenport	10.74742	1.42817	1.71203	13.88762	9	15,801.3	3	29
Waterloo	10.67127	1.40255	1.69825	13.77207	10	10,935.7	6	34
Burlington	10.88086	0.99872	1.84967	13.72925	11	4,457.5	21	35
Ottumwa	9.62187	1.82058	2.02776	13.47021	12	4,622.9	19	39
Muscatine	10.33000	1.39685	1.59615	13.32300	13	5,170.0	16	44
Linn-Mar	9.62078	1.71793	1.69577	13.03448	14	7,197.9	12	49
Cedar Rapids	9.88615	2.67214	1.28561	13.84390	15	16,939.3	2	59
Dubuque	9.93373	1.22879	1.42284	12.58536	16	10,587.9	8	68
Ft. Dodge	10.87299	0.13972	1.51605	12.52876	17	3,766.9	25	70
Pleasant Valley	9.52674	1.44300	1.16966	12.13940	18	4,531.8	20	84
College	8.64154	2.18573	1.29873	12.12600	19	4,947.4	18	87
Waukee	8.71149	1.45801	1.27373	11.44323	20	9,448.4	9	122
West Des Moines	8.27865	1.75873	1.15451	11.19189	21	9,012.5	11	194
Iowa City	8.83276	2.10226	0.08991	11.02493	22	13,671.2	5	162
Bettendorf	9.51386	0.00000	1.44147	10.95533	23	4,056.9	23	163
Cedar Falls	8.85465	0.31230	1.28561	10.45256	24	5,052.1	17	188
Ames	8.05944	0.00000	0.23849	8.29793	25	4,181.2	22	313

Average	9.94440	1.82122	1.32863	13.09426
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Deviation from Avg	-1.08975	-1.50892	-0.04302	-2.64170
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Cedar Falls ranked 24th in general fund tax rate when compared to the 25 largest school districts in Fy2016.
336 School Districts for Fy2016.

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

Assessed Valuation per Student Rank

District	Value per Pupil	25 Largest School Valuation/ Student Rank	Statewide Assessed Valuation per Student Rank	Oct. 1 Certified Enrollment	Certified Enrollment Rank	General Fund Levy	25 Largest Schools GF Tax Levy Rank
Ames	\$533,876	1	43	4,181.2	22	8.29793	25
West Des Moines	\$450,797	2	85	9,012.5	11	11.19189	21
Iowa City	\$388,570	3	120	13,671.2	5	11.02493	22
College	\$386,723	4	125	4,947.4	18	12.12600	19
Waukee	\$353,177	5	157	9,448.4	9	11.44323	20
Cedar Falls	\$338,837	6	171	5,052.1	17	10.45256	24
Bettendorf	\$327,963	7	187	4,056.9	23	10.95533	23
Pleasant Valley	\$314,792	8	206	4,531.8	20	12.13940	18
Dubuque	\$301,097	9	221	10,587.9	8	12.58536	16
Cedar Rapids	\$295,593	10	232	16,939.3	2	13.84390	15
Johnston	\$294,660	11	235	6,756.1	14	13.88834	8
Ankeny	\$265,409	12	261	10,793.1	7	14.97491	4
Linn-Mar	\$263,107	13	266	7,197.9	12	13.03448	14
Davenport	\$256,243	14	275	15,801.3	3	13.88762	9
Ft. Dodge	\$240,503	15	288	3,766.9	25	12.52876	17
Waterloo	\$234,839	16	293	10,935.7	6	13.77207	10
Clinton	\$228,577	17	301	3,846.4	24	14.99789	3
Council Bluffs	\$226,144	18	304	9,126.0	10	14.73627	5
Muscatine	\$221,381	19	309	5,170.0	16	13.32300	13
Southeast Polk	\$207,141	20	315	6,801.5	13	14.46045	7
Des Moines	\$200,007	21	320	32,581.9	1	16.08309	1
Burlington	\$191,217	22	323	4,457.5	21	13.72925	11
Marshalltown	\$172,377	23	332	5,321.1	15	15.90413	2
Ottumwa	\$170,516	24	333	4,622.9	19	13.47021	12
Sioux City	\$158,939	25	336	14,614.8	4	14.50542	6

Average	\$280,899
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242

Deviation from Avg	\$57,938
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71

Cedar Falls ranked 6th in overall assessed valuation per student when compared to the 25 largest school districts in Fy2016.
336 School Districts for Fy2016.

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

Assessed Value of Property		Rollback		District Tax Rate		Gross Tax Amount		Est. Homestead Tax Credit 39.86%		Net District Property Tax	Change
<u>Residential</u>											
Current 2015/16 Levy											
\$100,000	x	0.557335	x	0.01244447	=	\$693.57	-	\$62.00	=	\$631.57	
\$150,000	x	0.557335	x	0.01244447	=	\$1,040.36	-	\$62.00	=	\$978.36	
\$200,000	x	0.557335	x	0.01244447	=	\$1,387.15	-	\$62.00	=	\$1,325.15	
\$250,000	x	0.557335	x	0.01244447	=	\$1,733.93	-	\$62.00	=	\$1,671.93	
\$300,000	x	0.557335	x	0.01244447	=	\$2,080.72	-	\$62.00	=	\$2,018.72	
Proposed 2016/17 Levy											
\$100,000	x	0.556259	x	0.0127697	=	\$710.33	-	\$62.00	=	\$648.33	\$16.76
\$150,000	x	0.556259	x	0.0127697	=	\$1,065.49	-	\$62.00	=	\$1,003.49	\$25.13
\$200,000	x	0.556259	x	0.0127697	=	\$1,420.65	-	\$62.00	=	\$1,358.65	\$33.50
\$250,000	x	0.556259	x	0.0127697	=	\$1,775.82	-	\$62.00	=	\$1,713.82	\$41.89
\$300,000	x	0.556259	x	0.0127697	=	\$2,130.98	-	\$62.00	=	\$2,068.98	\$50.26
<u>Commerical</u>											
Current 2015/16 Levy											
\$100,000	x	0.900000	x	0.01244447	=	\$1,120.00	-	\$0.00	=	\$1,120.00	
\$200,000	x	0.900000	x	0.01244447	=	\$2,240.00	-	\$0.00	=	\$2,240.00	
\$300,000	x	0.900000	x	0.01244447	=	\$3,360.01	-	\$0.00	=	\$3,360.01	
\$400,000	x	0.900000	x	0.01244447	=	\$4,480.01	-	\$0.00	=	\$4,480.01	
\$500,000	x	0.900000	x	0.01244447	=	\$5,600.01	-	\$0.00	=	\$5,600.01	
Proposed 2016/17 Levy											
\$100,000	x	0.900000	x	0.0127697	=	\$1,149.27	-	\$0.00	=	\$1,149.27	\$29.27
\$200,000	x	0.900000	x	0.0127697	=	\$2,298.55	-	\$0.00	=	\$2,298.55	\$58.55
\$300,000	x	0.900000	x	0.0127697	=	\$3,447.82	-	\$0.00	=	\$3,447.82	\$87.81
\$400,000	x	0.900000	x	0.0127697	=	\$4,597.09	-	\$0.00	=	\$4,597.09	\$117.08
\$500,000	x	0.900000	x	0.0127697	=	\$5,746.37	-	\$0.00	=	\$5,746.37	\$146.36
<u>Ag Land</u>											
Acres		Crop Suitability Rating (avg)		Multiplier Rate		Ag land taxable amt.		District Tax Rate		Gross District Property Taxes	Change
Current 2015/16 Levy											
240	x	72.59	x	10.129	=	176,463.39	x	0.01244447	=	\$2,195.99	
360	x	72.59	x	10.129	=	264,695.08	x	0.01244447	=	\$3,293.99	
480	x	72.59	x	10.129	=	352,926.77	x	0.01244447	=	\$4,391.99	
Proposed 2016/17 Levy											
240	x	72.59	x	10.129	=	176,463.39	x	0.0127697	=	\$2,253.38	\$57.39
360	x	72.59	x	10.129	=	264,695.08	x	0.0127697	=	\$3,380.08	\$86.09
480	x	72.59	x	10.129	=	352,926.77	x	0.0127697	=	\$4,506.77	\$114.78

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 2016-2017 proposed budget be held at 7:00 p.m. on Monday, April 11, 2016, at the James L. Robinson Administrative Building, 1002 West First Street, Cedar Falls, Iowa 50613.

	2016-17 Estimated Expenditures	Est. Amount Necessary to be Raised by Property Taxation
General Operating Fund	\$56,107,090	\$18,774,974
Student Activity Fund	\$1,100,000	\$0
Management Fund	\$653,385	\$500,000
Fiduciary Funds	\$3,000	\$0
Capital Projects Fund (SAVE)	\$7,942,357	\$0
Physical Plant & Equipment Levy	\$3,617,360	\$3,296,420
Debt Service Fund	\$2,770,692	\$0
Nutrition Fund	\$2,605,824	\$0
Total	<u>\$74,799,708</u>	<u>\$22,571,394</u>

Department of Management
Form S-A Publication

**NOTICE OF PUBLIC HEARING
CEDAR FALLS SCHOOL DISTRICT
AMENDMENT OF CURRENT BUDGET
FISCAL YEAR 2015/2016**

Date of Public Hearing: April 11, 2016
Time of Public Hearing: 7:00 PM
Location of Public Hearing: s L. Robinson Administrative Center, 1002 W. First St., Cedar Falls, Iowa
The Board of Directors will conduct a public hearing at the above-noted time and place for the purpose of amending the current school budget by changing estimates of expenditures in the following areas by the following amounts:

Area	From	To	Reasons
Instruction	37,174,144	37,612,154	Add. staffing & equipment due to increasing enrol
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, 2016. At the hearing, any resident or taxpayer may present objections to, or arguments in favor of, any part of the proposed amendment. A detailed statement of additional receipts other than taxes, balances on hand at the close of the preceding fiscal year, and proposed expenditures, both past and anticipated, will be available at the hearing.

MOTION

I move that the Cedar Falls Board of Education set 7:00 p.m. Monday, April 11, 2016 at the James L. Robinson Administrative Building, 1002 West First Street, Cedar Falls, Iowa, as the time, date and place to hold a public hearing to amend the current 2015-2016 school year estimated budget expenditures.

	From	To	Reason
Instruction	\$37,174,144	\$37,612,154	Add. staffing & equipment due to increasing enrollment
Total Support Services			
Noninstructional Programs			
Total Other Expenditures			