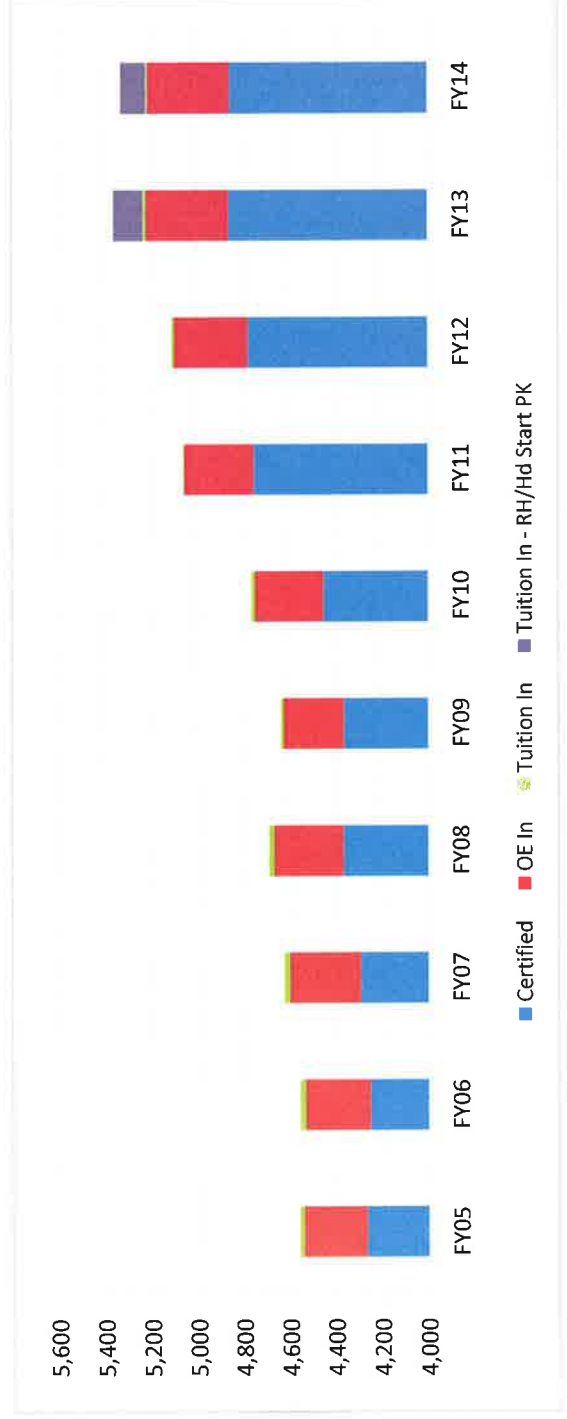


**Cedar Falls Community School District
Certified Enrollment History**

	FY05	FY06	FY07	FY08	FY09	FY10	FY11	FY12	FY13	FY14
Certified Enrollment (Oct. 1)	4,146.0	4,126.0	4,166.0	4,237.0	4,239.0	4,327.0	4,372.0	4,428.0	4,671.0	4,699.0
Open Enrollment Out Students	71.4	71.4	67.0	63.8	56.2	53.9	54.8	46.0	121.0	121.0
Open Enrollment Out Students - PLS							258.0	246.98		
Tuition Out Students	48.0	52.0	56.0	56.0	58.0	66.0	64.0	54.0	63.0	34.0
Home School Assistance Students	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.00	0.00	0.00
Dual Enrollment/Part Time Students	1.7	2.0	1.8	2.9	3.1	4.0	2.07	3.81	3.10	1.20
Shared-time/Non-Public Students	0.0	0.0	0.4	5.6	6.7	1.3	2.8	2.55	4.32	3.88
Total Certified Enrollment	4,267.1	4,251.4	4,291.2	4,365.3	4,363.0	4,452.2	4,753.67	4,781.34	4,862.42	4,859.08
Open Enrollment In	271.0	280.0	307.0	300.0	261.0	296.0	300.0	317.0	359.0	353.0
Total w/ Open Enrollment	4,538.1	4,531.4	4,598.2	4,665.3	4,624.0	4,748.2	5,053.67	5,098.34	5,221.42	5,212.08
Tuition In Students	22.0	27.0	27.0	26.0	15.0	19.0	8.0	15.0	13.0	10.0
Tuition In - River Hills or Head Start/PK									127.0	107.0
Total Students w/ OE & Tuition In	4,560.1	4,558.4	4,625.2	4,691.3	4,639.0	4,767.2	5,061.67	5,113.34	5,361.42	5,329.08
4 Yr. Old Pre-School Program (net weighted student count)							56.40	23.00	31.50	48.50
Total Actual Students Served in CF	4,440.7	4,435.0	4,501.8	4,565.9	4,518.1	4,646.0	4,738.47	4,786.81	5,204.60	5,218.70
(4 yr. old program included)										
Change from Previous Year	51.8	-5.7	66.8	64.1	-47.8	127.9	92.5	48.34	417.79	14.10
(4 yr. old program included)										



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

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

Ten Year Average	\$5,664	\$163	3.00%	\$5,703	\$1,103,542	4.51%
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* \$38.00 Adjustment for TAG funding State growth was at 3.0% or \$120/pupil

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

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

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

Allowable Growth "New Money" Comparison with Similar Size Schools

State Rank	School District	2013/14 RPDC	2013/14 RPDC/P	10/1/2013 Enrollment	2014/15 RPDC	Dollar Growth	Percent Growth	Per Pupil Growth	Enrollment Change
12	Linn-Mar	\$42,118,748	\$6,122	6,943.0	\$44,206,081	\$2,087,333	4.96%	\$300.64	63.1
13	Southeast Polk	\$39,172,564	\$6,121	6,616.9	\$42,123,185	\$2,950,621	7.53%	\$445.92	217.2
14	Johnston	\$38,372,549	\$6,121	6,409.0	\$40,799,694	\$2,427,145	6.33%	\$378.71	140.0
15	Marshalltown	\$32,709,128	\$6,162	5,388.5	\$34,524,120	\$1,814,992	5.55%	\$336.83	80.3
16	Muscatine	\$32,438,240	\$6,121	5,344.4	\$34,022,450	\$1,584,210	4.88%	\$296.42	44.9
17	Cedar Falls	\$29,796,787	\$6,128	4,859.1	\$30,967,044	\$1,170,257	3.93%	\$240.84	-3.3
18	College	\$27,960,728	\$6,121	4,685.3	\$29,826,620	\$1,865,892	6.67%	\$398.24	117.3
19	Burlington	\$28,498,764	\$6,121	4,636.5	\$29,515,959	\$1,017,195	3.57%	\$219.39	-19.4
20	Ottumwa	\$27,735,475	\$6,121	4,577.4	\$29,139,728	\$1,404,253	5.06%	\$306.78	46.2
21	Pleasant Valley	\$26,454,420	\$6,254	4,288.6	\$27,871,611	\$1,417,191	5.36%	\$330.46	58.6
22	Ames	\$26,264,456	\$6,211	4,246.6	\$27,416,050	\$1,151,594	4.38%	\$271.18	17.9

Average \$31,956,533 \$6,146 5,272.0 \$33,673,867 \$1,717,335 5.29% \$320.49 69.35

Allowable Growth Percentage for 2014/15 4.00%
 2013/14 State Regular Program Growth per Pupil \$245

- = 1% budget guarantee for Fy15
- = Not enough growth to exceed previous year budget guarantee
- = negative allowable growth for FY15

**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

**FY 2015 Aid and Levy Worksheet
CEDAR FALLS**

AEA/Dist No. 07 1044

4.0000	Enter Regular Program State Percent of Growth
4.0000	Enter Teacher Salary Supplement State Percent of Growth
4.0000	Enter Professional Development Supplement State Percent of Growth
4.0000	Enter Early Intervention Supplement State Percent of Growth

BUDGET ENROLLMENT

	4,859.1 *	1.1	Budget Enrollment (Oct 2013 Basic Enrollment)
	.00 **	1.2	Audited Change in Oct 2012 Certified Enrollment
X	6,128	1.3	FY14 Regular Program District Cost Per Pupil (Line 2.3 - FY14 Aid and Levy)
=	0	1.4	Enrollment Audit Adjustment
	5,356	1.5	FY14 Regular Program Foundation Cost Per Pupil
X	.00 **	1.6	Audited Change in Oct 2012 Headcount (Line 1.2)
=	0	1.7	Enrollment Audit Adjustment - State Aid Portion

COST PER PUPIL AMOUNTS

	6,128	2.1	FY14 Regular Program District Cost Per Pupil (Line 1.3)
+	245	2.2	FY15 Regular Program Supplemental State Aid Amount Per Pupil
=	6,373	2.3	FY15 Regular Program District Cost Per Pupil
	516.25 **	2.4	FY14 Teacher Salary Supplement Cost Per Pupil (Line 2.6 - FY14 Aid and Levy)
+	21.10 **	2.5	FY15 Teacher Salary Supplement Supplemental State Aid Amount Per Pupil
=	537.35 **	2.6	FY15 Teacher Salary Supplement Cost Per Pupil
	61.58 **	2.7	FY14 Professional Dev Suppl Cost Per Pupil (Line 2.9 - FY14 Aid and Levy)
+	2.39 **	2.8	FY15 Professional Dev Supplement Supplemental State Aid Amount Per Pupil
=	63.97 **	2.9	FY15 Professional Development Supplement Cost Per Pupil
	60.92 **	2.10	FY14 Early Intervention Suppl Cost Per Pupil (Line 2.12 - FY14 Aid and Levy)
+	2.60 **	2.11	FY15 Early Intervention Supplement Supplemental State Aid Amount Per Pupil
=	63.52 **	2.12	FY15 Early Intervention Supplement Cost Per Pupil

WEIGHTED ENROLLMENT

	205.92 **	3.1	0.72 Special Ed Weighting in Addition to 1.0
+	188.78 **	3.2	1.21 Special Ed Weighting in Addition to 1.0
+	179.47 **	3.3	2.74 Special Ed Weighting in Addition to 1.0
=	574.17 **	3.4	Total Special Ed Weighting in Addition to 1.0
+	4,859.1 *	3.5	Budget Enrollment (Line 1.1)
=	5,433.27 **	3.6	AEA Weighted Enrollment
+	.00 **	3.7	AEA Supplementary Weight for Sharing
=	5,433.27 **	3.8	AEA Weighted Enrollment with AEA Supplementary Weight for Sharing
+	34.880 ***	3.9	Supplementary Weighting - Sharing
+	17.328 ***	3.10	Supplementary Weighting - At-Risk Formula
+	16.72 **	3.11	Supplementary Weighting - ELL
+	.000 ***	3.12	Supplementary Weighting - Reorganization Incentives
=	68.928 ***	3.13	Total Supplementary Weighting
+	5,433.27 **	3.14	AEA Weighted Enrollment (Line 3.6)
=	5,502.198 ***	3.15	District Weighted Enrollment
-	574.17 **	3.16	Total Special Ed Weighting in Addition to 1.0 (Line 3.4)
=	4,928.028 ***	3.17	District Weighted Enrollment without Special Ed Weightings

REGULAR PROGRAM DISTRICT COST CALCULATIONS

	6,373	4.1	FY15 Regular Program District Cost Per Pupil (Line 2.3)
X	4,859.1 *	4.2	Budget Enrollment (Line 1.1)
=	30,967,044	4.3	FY15 Regular Program District Cost without Adjustment
	29,796,787	4.4	FY14 Regular Program District Cost (Line 4.3 - FY14 Aid & Levy)
X	1.01 **	4.5	101% Budget Adjustment
=	30,094,755	4.6	101% of FY14 Regular Program District Cost
-	30,967,044	4.7	FY15 Regular Program District Cost without Adjustment (Line 4.3)
	0	4.8	FY15 Regular Program Budget Adjustment (if negative, enter zero)

OTHER DISTRICT COST CALCULATIONS

	6,373		4.9	FY15 Regular Program District Cost Per Pupil (Line 2.3)
X	68,928	***	4.10	Total Supplementary Weighting (Line 3.13)
=	439,278		4.11	District Cost for Supplementary Weighting
	6,373		4.12	FY15 Regular Program District Cost Per Pupil (Line 2.3)
X	574.17	**	4.13	Total Special Ed Weighting in Addition to 1.0 (Line 3.4)
=	3,659,185		4.14	Special Education Instruction District Cost
	537.35	**	4.15	FY15 Teacher Salary Supplement District Cost Per Pupil (Line 2.6)
X	4,859.1	*	4.16	Budget Enrollment (Line 1.1)
=	2,611,037		4.17	Unadjusted Teacher Salary Supplement District Cost
	2,510,214		4.18	FY14 Unadj Teacher Salary Suppl District Cost (Line 4.25 - FY14 Aid and Levy)
-	2,611,037		4.19	Unadjusted Teacher Salary Supplement District Cost (Line 4.17)
=	0		4.20	Teacher Salary Supplement Budget Adjustment (if negative, enter zero)
+	2,611,037		4.21	Unadjusted Teacher Salary Supplement District Cost (Line 4.17)
=	2,611,037		4.22	Teacher Salary Supplement District Cost
	63.97	**	4.23	FY15 Professional Development Supplement District Cost Per Pupil (Line 2.9)
X	4,859.1	*	4.24	Budget Enrollment (Line 1.1)
=	310,837		4.25	Unadjusted Professional Development Supplement District Cost
	299,427		4.26	FY14 Unadjusted Prof Dev Suppl District Cost (Line 4.33 - FY14 Aid and Levy)
-	310,837		4.27	Unadjusted Professional Development Supplement District Cost (Line 4.25)
=	0		4.28	Professional Development Supplement Budget Adjustment (if negative, enter zero)
+	310,837		4.29	Unadjusted Professional Development Supplement District Cost (Line 4.25)
=	310,837		4.30	Professional Development Supplement District Cost
	63.52	**	4.31	FY15 Early Intervention Supplement District Cost Per Pupil (Line 2.12)
X	4,859.1	*	4.32	Budget Enrollment (Line 1.1)
=	308,650		4.33	Unadjusted Early Intervention Supplement District Cost
	296,217		4.34	FY14 Unadj Early Intervention Suppl District Cost (Line 4.41 - FY14 Aid and Levy)
-	308,650		4.35	Unadjusted Early Intervention Supplement District Cost (Line 4.33)
=	0		4.36	Early Intervention Supplement Budget Adjustment (if negative, enter zero)
+	308,650		4.37	Unadjusted Early Intervention Supplement District Cost (Line 4.33)
=	308,650		4.38	Early Intervention Supplement District Cost

AEA DISTRICT COST CALCULATIONS

	283.20	**	4.39	AEA Special Ed Support Cost Per Pupil
X	5,433.27	**	4.40	AEA Weighted Enrollment (Line 3.6)
=	1,538,702		4.41	AEA Special Ed Support District Cost without Adjustment
	1,487,076		4.42	FY14 AEA Special Ed Support Dist Cost (Line 4.49 - FY14 Aid & Levy)
+	0		4.43	FY14 AEA Special Ed Support Adjustment (Line 4.54 - FY14 Aid & Levy)
=	1,487,076		4.44	FY14 Total AEA Special Ed Support District Cost
-	1,538,702		4.45	AEA Special Ed Support District Cost without Adjustment (Line 4.41)
=	0		4.46	AEA Special Ed Support Adjustment (If negative, enter zero)
	4,859.1	*	4.47	Budget Enrollment (Line 1.1)
+	308		4.48	Resident Accredited Nonpublic Students
-	3.6	*	4.49	Shared-Time Nonpublic Pupils Counted in Line 1.1
=	5,164		4.50	Total Enrollment Served - AEA Media and Ed Services
X	52.39	**	4.51	FY15 AEA Media Cost Per Pupil
=	270,542		4.52	AEA Media Services District Cost
	5,164		4.53	Total Enrollment Served - AEA Media and Ed Services (Line 4.50)
X	58.53	**	4.54	FY15 AEA Ed Services Cost Per Pupil
=	302,249		4.55	AEA Ed Services District Cost
	.00	**	4.56	AEA Supplementary Weight for Sharing (Line 3.7)
X	283.20	**	4.57	AEA Special Ed Support Cost Per Pupil (Line 4.39)
=	0		4.58	AEA Sharing District Cost
	36.15	**	4.59	FY15 AEA Teacher Salary Supplement District Cost Per Pupil
X	5,433.27	**	4.60	AEA Weighted Enrollment (Line 3.6)
=	196,413		4.61	Unadjusted AEA Teacher Salary Supplement District Cost
	191,309		4.62	FY14 Unadj AEA Teacher Salary Suppl District Cost (Line 4.69-FY14 Aid & Levy)
-	196,413		4.63	Unadjusted AEA Teacher Salary Supplement District Cost (Line 4.61)
=	0		4.64	AEA Teacher Salary Supplement Budget Adjustment (if negative, enter zero)
+	196,413		4.65	Unadjusted AEA Teacher Salary Supplement District Cost (Line 4.61)
=	196,413		4.66	AEA Teacher Salary Supplement District Cost
	4.15	**	4.67	FY15 AEA Professional Development Supplement District Cost Per Pupil
X	5,433.27	**	4.68	AEA Weighted Enrollment (Line 3.6)
=	22,548		4.69	Unadjusted AEA Professional Development Supplement District Cost
	21,942		4.70	FY14 Unadj AEA Prof Dev Suppl District Cost (Line 4.77 - FY14 Aid and Levy)
-	22,548		4.71	Unadjusted AEA Professional Development Supplement District Cost (Line 4.69)
=	0		4.72	AEA Professional Development Suppl Budget Adjustment (if negative, enter zero)
+	22,548		4.73	Unadjusted AEA Professional Development Supplement District Cost (Line 4.69)
=	22,548		4.74	AEA Professional Development Supplement District Cost

COMBINED DISTRICT COST SUMMARY

	30,967,044	5.1	Regular Program District Cost without Adjustment (Line 4.3)
+	0	5.2	Regular Program Budget Adjustment Adopted (Line 4.8)
+	439,278	5.3	District Cost for Supplementary Weighting (Line 4.11)
+	3,659,185	5.4	Special Education Instruction District Cost (Line 4.14)
+	2,611,037	5.5	Teacher Salary Supplement District Cost (Line 4.22)
+	310,837	5.6	Professional Development Supplement District Cost (Line 4.30)
+	308,650	5.7	Early Intervention Supplement District Cost (Line 4.38)
+	1,538,702	5.8	AEA Special Ed Support District Cost without Adjustment (Line 4.41)
+	0	5.9	AEA Special Ed Support Adjustment (Line 4.46)
+	270,542	5.10	AEA Media Services District Cost (Line 4.52)
+	302,249	5.11	AEA Ed Services District Cost (Line 4.55)
+	0	5.12	AEA Sharing District Cost (Line 4.58)
+	196,413	5.13	AEA Teacher Salary Supplement District Cost (Line 4.66)
+	22,548	5.14	AEA Professional Development Supplement District Cost (Line 4.74)
-	66,618	5.15	AEA Statewide State Aid Reduction
+	744,414	5.16	FY15 SBRC Modified Supplemental Amount - Dropout
+	0	5.17	Enrollment Audit Adjustment (Line 1.4)
=	41,304,281	5.18	Combined District Cost

UNIFORM LEVY DOLLARS

	1,620,002,240	6.1	2013 Taxable Valuation with Gas & Electric Utilities (Enter on TaxCert tab)
X	5.40000	6.2	Uniform Levy Rate
=	8,748,012	6.3	Uniform Levy Dollars

UNIFORM LEVY UTILITY REPLACEMENT ADJUSTMENT

	42,217	6.4	Uniform Levy Utility Replacement Paid FY14
-	41,869	6.5	Uniform Levy Utility Replacement Budgeted FY14
=	348	6.6	Uniform Levy Utility Replacement Adjustment
+	8,748,012	6.7	Uniform Levy Dollars (Line 6.3)
=	8,748,360	6.8	Uniform Levy Dollars Adjusted for Utility Replacement

UNIFORM LEVY C&I STATE REPLACEMENT ADJUSTMENT

	399,637,882	6.9	2013 Calculated 100% Commercial & Industrial Valuation
-	379,655,988	6.10	2013 Commercial & Industrial Taxable Valuation (95% Rollback)
=	19,981,894	6.11	2013 Commercial & Industrial Valuation Reduction
X	5.40000	6.12	Uniform Levy Rate (Line 6.2)
=	107,902	6.13	Uniform Levy Commercial & Industrial State Replacement Adjustment
		6.14	This Line is Intentionally Blank
		6.15	This Line is Intentionally Blank
		6.16	This Line is Intentionally Blank
		6.17	This Line is Intentionally Blank
		6.18	This Line is Intentionally Blank
+	8,748,360	6.19	Uniform Levy Dollars Adjusted for Utility Replacement (Line 6.8)
=	8,856,262	6.20	Uniform Levy Dollars Adjusted for Utility Replacement & C&I Adjustments

STATE FOUNDATION AID

	5,570	7.1	State Regular Program Foundation Cost Per Pupil
X	4,928.028	***	7.2 District Weighted Enrollment without Special Ed Weightings (Line 3.17)
=	27,449,116	7.3	District Foundation Dollars without Special Ed
	5,570	7.4	State Special Ed Program Foundation Cost Per Pupil
X	574.17	**	7.5 Total Special Ed Weighting in Addition to 1.0 (Line 3.4)
=	3,198,127	7.6	District Special Ed Foundation Dollars
	220	7.7	State AEA Special Ed Support Foundation Cost Per Pupil
X	5,433.27	**	7.8 AEA Weighted Enrollment with AEA Supplementary Weight for Sharing (Line 3.8)
=	1,195,319	7.9	AEA Foundation Dollars for Special Ed and Sharing
+	196,413	7.10	AEA Teacher Salary Supplement District Cost (Line 4.66)
+	22,548	7.11	AEA Professional Development Supplement District Cost (Line 4.74)
=	1,414,280	7.12	Total AEA Foundation Dollars
+	27,449,116	7.13	District Foundation Dollars without Special Ed (Line 7.3)
+	3,198,127	7.14	District Special Ed Foundation Dollars (Line 7.6)
+	0	7.15	Enrollment Audit Adjustment - State Aid Portion (Line 1.7)
+	2,611,037	7.16	Teacher Salary Supplement District Cost (Line 4.22)
+	310,837	7.17	Professional Development Supplement District Cost (Line 4.30)
+	308,650	7.18	Early Intervention Supplement District Cost (Line 4.38)
=	35,292,047	7.19	Total Foundation Dollars
-	8,856,262	7.20	Uniform Levy Dollars Adjusted for Utility Repl & C&I Adjustments (Line 6.20)
=	26,435,785	7.21	Unadjusted State Foundation Aid

	5,502.198	***	7.22	District Weighted Enrollment (Line 3.15)
X	300		7.23	\$300 Minimum Aid Per Pupil
=	1,650,659		7.24	Minimum Aid
-	26,435,785		7.25	Unadjusted State Foundation Aid (Line 7.21)
=	0		7.26	Minimum Aid Adjustment (If Negative, Enter Zero)
PRESCHOOL FOUNDATION AID				
	48.5	*	7.27	Preschool Budget Enrollment (Actual Enrollment X 50%)
X	6,366		7.28	FY15 Regular Program State Cost Per Pupil
=	308,751		7.29	Preschool Foundation Aid
	13.0		7.30	Audited Change in October 2012 Preschool Budget Enrollment
X	6,121		7.31	FY14 Regular Program State Cost Per Pupil
=	79,573		7.32	Preschool Enrollment Audit Adjustment
+	308,751		7.33	Preschool Foundation Aid (Line 7.29)
=	388,324		7.34	Total Preschool Foundation Aid
ADDITIONAL DOLLAR LEVY				
	41,304,281		8.1	Combined District Cost (Line 5.18)
-	35,292,047		8.2	Total Foundation Dollars (Line 7.19)
-	0		8.3	Minimum Aid Adjustment (Line 7.26)
=	6,012,234		8.4	Additional Dollar Levy
PROPERTY TAX ADJUSTMENT AID				
	1,620,002,240		8.5	2013 Taxable Valuation with Gas & Electric Utilities (Line 6.1)
-	1,765,749,164		8.6	2012 Taxable Valuation with Gas & Electric Utilities (Line 6.1 - FY14 Aid & Levy)
=	0		8.7	Dollar Increase in Taxable Valuation (If negative, enter zero)
/	1,765,749,164		8.8	2012 Taxable Valuation with Gas & Electric Utilities (Line 8.6)
=	.0000		8.9	Increase in Taxable Valuation (to 4 Decimals)
X	45,721		8.10	FY14 Property Tax Adjustment Aid (Line 8.14 - FY14 Aid & Levy)
=	0		8.11	Reduction in Property Tax Adjustment Aid
	45,721		8.12	FY14 Property Tax Adjustment Aid (Line 8.10)
-	0		8.13	Reduction in Property Tax Adjustment Aid (Line 8.11)
=	45,721		8.14	FY15 Property Tax Adjustment Aid
PROPERTY TAX REPLACEMENT PAYMENT (PTRP)				
	796		8.15	FY15 Property Tax Portion of State Cost Per Pupil
-	750		8.16	Base (FY13) Property Tax Portion of State Cost Per Pupil
=	46		8.17	Property Tax Replacement Amount Per Pupil
X	5,502.198	***	8.18	District Weighted Enrollment (Line 3.15)
=	253,101		8.19	Property Tax Replacement Payment (PTRP)
ADJUSTED ADDITIONAL PROPERTY TAX LEVY AID				
	5502.198	***	8.20	District Weighted Enrollment (Line 3.15)
X	6,366		8.21	FY15 Regular Program State Cost Per Pupil
X	12.50%	**	8.22	Property Tax Portion of State Cost Per Pupil
=	4,379,750		8.23	Adjusted Additional Property Tax Dollar Levy
-	253,101		8.24	Property Tax Replacement Payment (PTRP) (Line 8.19)
=	4,126,649		8.25	Adjusted Additional Property Tax Dollar Levy less PTRP
/	1,620,002,240		8.26	2013 Taxable Valuation with Gas & Electric Utilities (Line 6.1)
=	2.54731		8.27	Adjusted Additional Property Tax Levy Rate
-	3.25000		8.28	Statewide Maximum Adjusted Additional Property Tax Levy Rate
=	0.00000		8.29	Adjusted Additional Property Tax Levy Rate Reduction (if negative, enter zero)
X	1,620,002,240		8.30	2013 Taxable Valuation with Gas & Electric Utilities (Line 6.1)
=	0		8.31	FY15 Adjusted Additional Property Tax Levy Aid
PROPERTY TAX EQUITY AND RELIEF (PTER) FUNDING				
	6,366		8.32	FY15 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	5,502.198	***	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				
	6,012,234		8.37	Additional Dollar Levy (Line 8.4)
-	45,721		8.38	Property Tax Adjustment Aid (Line 8.14)
-	0		8.39	FY13 District Special Ed Positive Balance, Property & Utility Repl Tax Portion
-	0		8.40	FY13 AEA Special Ed Reduction, Property & Utility Replacement Tax Portion
+	66,618		8.41	AEA Statewide State Aid Reduction (Line 5.15)
-	253,101		8.42	Property Tax Replacement Payment (PTRP) (Line 8.19)
-	0		8.43	Adjusted Additional Property Tax Levy Aid (Line 8.31)
-	0		8.44	Additional District Foundation Dollars from PTER Fund (Line 8.36)
=	5,780,030		8.45	Additional Levy before Utility Replacement Adjustment

FINAL STATE FOUNDATION AID

	26,435,785	9.1	Unadjusted State Foundation Aid (Line 7.21)
+	0	9.2	Minimum Aid Adjustment (Line 7.26)
+	45,721	9.3	Property Tax Adjustment Aid (Line 8.14)
+	0	9.4	FY13 District Special Ed Positive Balance, Property & Util Repl Portion (Line 8.39)
+	0	9.5	FY13 AEA Special Ed Reduction, Property & Utility Repl Tax Portion (Line 8.40)
-	66,618	9.6	AEA Statewide State Aid Reduction (Line 5.15)
+	253,101	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
+	388,324	9.11	Total Preschool Foundation Aid (Line 7.34)
=	27,056,313	9.12	State Foundation Aid

INSTRUCTIONAL SUPPORT PROGRAM

	30,967,044	10.1	FY15 Regular Program District Cost without Adjustment (Line 4.3)
+	0	10.2	Regular Program Budget Adjustment Adopted (Line 4.8)
=	30,967,044	10.3	Total Regular Program District Cost
X	.1000	10.4	Maximum Portion (Can't exceed .1000)
=	3,096,704	10.5	Unadjusted Instructional Support Program Dollars
	1,620,002,240	10.6	2013 Taxable Valuation with Gas & Electric Utilities (Line 6.1)
/	4,859.1 *	10.7	Budget Enrollment (Line 1.1)
=	333,396	10.8	District Taxable Valuation Per Pupil
	306,000	10.9	State Taxable Valuation Per Pupil
/	333,396	10.10	District Taxable Valuation Per Pupil (Line 10.8)
X	.25 **	10.11	.25
=	.2295	10.12	State Aid Portion of Program Dollars (Round to 4 Decimals)
X	3,096,704	10.13	Unadjusted Instructional Support Program Dollars (Line 10.5)
=	710,694	10.14	Unadjusted Instructional Support State Aid
	.00 **	10.15	Instructional Support Income Surtax Rate
X	46,665,255	10.16	District Income Tax Paid in 2012
=	0	10.17	Instructional Support Income Surtax Dollars
	3,096,704	10.18	Unadjusted Instructional Support Program Dollars (Line 10.5)
-	710,694	10.19	Unadjusted Instructional Support State Aid (Line 10.14)
-	0	10.20	Instructional Support Income Surtax Dollars (Line 10.17)
=	2,386,010	10.21	Instructional Support Property & Utility Replacement Tax Dollars
	710,694	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)
+	2,386,010	10.26	Instructional Support Property & Utility Replacement Tax Dollars (Line 10.21)
=	2,386,010	10.27	Adjusted Instructional Support Program Dollars

EDUCATIONAL IMPROVEMENT PROGRAM

	30,967,044	11.1	FY15 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	46,665,255	11.5	District Income Tax Paid in 2012 (Line 10.16)
=	0	11.6	Ed Improvement Income Surtax Dollars
	0	11.7	Educational Improvement Program Total Dollars (Line 11.3)
-	0	11.8	Ed Improvement Income Surtax Dollars (Line 11.6)
=	0	11.9	Ed Improvement Property & Utility Replacement Tax Dollars

SECTION 12 IS INTENTIONALLY BLANK

ADDITIONAL LEVY ADJUSTMENT - UTILITY REPLACEMENT

	25,128	13.1	Additional Levy Utility Replacement Paid FY14
-	24,921	13.2	Additional Levy Utility Replacement Budgeted FY14
=	207	13.3	Additional Levy Utility Replacement Adjustment
	5,780,030	13.4	Additional Levy before Utility Replacement Adjustment (Line 8.45)
-	207	13.5	Additional Levy Utility Replacement Adjustment (Line 13.3)
=	5,779,823	13.6	Additional Levy Adjusted for Utility Replacement
	348	13.7	Uniform Levy Utility Replacement Adjustment (Line 6.6)
+	207	13.8	Additional Levy Utility Replacement Adjustment (Line 13.3)
=	555	13.9	Total Utility Replacement Adjustment

ADDITIONAL LEVY - C&I STATE REPLACEMENT ADJUSTMENT

	5,779,823	13.10	Additional Levy Adjusted for Utility Replacement (Line 13.6)
/	1,620,002,240	13.11	2013 Taxable Valuation with Gas & Electric Utilities (Line 6.1)
=	3.56779	13.12	Additional Tax Rate Adjusted for Utility Replacement
X	19,981,894	13.13	2013 Commercial & Industrial Valuation Reduction (Line 6.11)
=	71,291	13.14	Additional Levy Commercial & Industrial State Replacement Adjustment
		13.15	This Line is Intentionally Blank
		13.16	This Line is Intentionally Blank
		13.17	This Line is Intentionally Blank
		13.18	This Line is Intentionally Blank
		13.19	This Line is Intentionally Blank
	5,779,823	13.20	Additional Levy Adjusted for Utility Replacement (Line 13.6)
-	71,291	13.21	Additional Levy C&I State Replacement Adjustment (Line 13.14)
=	5,708,532	13.22	Additional Levy Adjusted for Utility Replacement & C&I Adjustments
	107,902	13.23	Uniform Levy C&I State Replacement Adjustment (Line 6.13)
+	71,291	13.24	Additional Levy C&I State Replacement Adjustment (Line 13.14)
=	179,193	13.25	Total C&I State Replacement Adjustment

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

	8,748,012	15.1	Uniform Levy Dollars (Line 6.3)
+	5,708,532	15.2	Additional Levy Dollars Adjusted for Utility Repl & C&I Adjustments (Line 13.22)
=	14,456,544	15.3	Total Levy to Fund Combined District Cost
+	2,386,010	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
=	16,842,554	15.8	Levy to Fund Budget Authority
+	789,012	15.9	Cash Reserve Levy - SBRC
+	200,000	15.10	Cash Reserve Levy - Other
-	0	15.11	Use of Fund Balance to Reduce Levy
=	17,831,566	15.12	Total General Fund Levy
-	2,386,010	15.13	Instructional Support Levy (Line 10.21)
=	15,445,556	15.14	Subtotal General Fund Levy without Instructional Support
/	1,620,002,240	15.15	2013 Taxable Valuation with Gas & Electric Utilities (Line 6.1)
=	9.53428	15.16	Subtotal General Fund Levy Rate
	2,386,010	15.17	Instructional Support Levy (Line 10.21)
/	1,882,031,310	15.18	2013 Taxable and TIF Valuations with Gas & Electric (enter TIF on TaxCert tab)
=	1.26778	15.19	Instructional Support Levy Rate
+	9.53428	15.20	Subtotal General Fund Levy Rate (Line 15.16)
=	10.80206	15.21	Total General Fund Levy Rate

STATE PAYMENTS TO AEA AND DISTRICT

	1,538,702	16.1	AEA Special Ed Support District Cost without Adjustment (Line 4.41)
+	0	16.2	AEA Special Ed Support Adjustment (Line 4.46)
+	270,542	16.3	AEA Media Services District Cost (Line 4.52)
+	302,249	16.4	AEA Ed Services District Cost (Line 4.55)
+	0	16.5	AEA Sharing District Cost (Line 4.58)
+	196,413	16.6	AEA Teacher Salary Supplement District Cost (Line 4.66)
+	22,548	16.7	AEA Professional Development Supplement District Cost (Line 4.74)
-	66,618	16.8	AEA Statewide State Aid Reduction (Line 5.15)
=	2,263,836	16.9	State Payments to AEA
	27,056,313	16.10	State Foundation Aid (Line 9.12)
-	2,263,836	16.11	State Payments to AEA (Line 16.9)
=	24,792,477	16.12	State Payments to District

SUMMARY OF GENERAL FUND BUDGET AUTHORITY

+	41,304,281	17.1	Combined District Cost (Line 5.18)
+	9,466,854	17.2	Estimated FY14 Unspent Budget Authority
+	0	17.3	Allowance for Construction Project by SBRC
+	2,386,010	17.4	Adjusted Instructional Support Program Dollars (Line 10.27)
+	0	17.5	Ed Improvement Program (Line 11.3)
+	388,324	17.6	Total Preschool Foundation Aid (Line 7.34)
		17.7	This Line is Intentionally Blank
+	10,072,962	17.8	Estimated FY15 Other Miscellaneous Income
=	63,618,431	17.9	Estimated Total Maximum General Fund Budget Authority

SUMMARY OF FINANCING FOR GENERAL FUND MAXIMUM BUDGET

	9,466,854	18.1	Estimated FY14 Unspent Budget Authority (Line 17.2)
+	0	18.2	Allowance for Construction Project by SBRC (Line 17.3)
+	16,842,554	18.3	Levy to Fund Budget Authority (Line 15.8)
+	27,056,313	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)
+	179,193	18.8	Total C&I State Replacement Adjustment (Line 13.25)
+	555	18.9	Total Utility Replacement Adjustment (Line 13.9)
+	10,072,962	18.10	Estimated FY15 Other Miscellaneous Income (Line 17.8)
=	63,618,431	18.11	Estimated Financing for Total General Fund Maximum Budget

VOTED PHYSICAL PLANT & EQUIPMENT (PPEL)

	1,882,031,310	19.1	2013 Taxable and TIF Valuations with Gas & Electric (Line 15.18)
X	1.34000	19.2	Voted PPEL Rate Limit (Maximum 1.34)
=	2,521,922	19.3	Maximum Voted PPEL Dollars (Enter loan agreements on Line 1, Form 703)
	.00 **	19.4	Voted PPEL Income Surtax Rate
X	46,665,255	19.5	District Income Tax Paid in 2012 (Line 10.16)
=	0	19.6	Voted PPEL Income Surtax Dollars
	2,521,922	19.7	Maximum Voted PPEL Dollars (Line 19.3)
-	0	19.8	Voted PPEL Income Surtax Dollars (Line 19.6)
=	2,521,922	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
	621,070	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)

**NOTICE OF PUBLIC HEARING
PROPOSED CEDAR FALLS SCHOOL BUDGET SUMMARY
FISCAL YEAR 2014-2015**

Department of Management - Form S-PB-8

		Budget 2015	Re-est. 2014	Actual 2013	Avg % 13-15
Taxes Levied on Property	1	21,375,609	22,763,109	20,650,768	1.7%
Utility Replacement Excise Tax	2	98,949	99,801	105,263	-3.1%
Income Surtaxes	3	0	0	0	
Tuition\Transportation Received	4	7,088,684	6,650,066	6,257,381	
Earnings on Investments	5	63,990	73,665	64,431	
Nutrition Program Sales	6	1,380,540	1,332,141	1,320,380	
Student Activities and Sales	7	1,396,739	202,000	1,158,662	
Other Revenues from Local Sources	8	454,971	1,670,620	4,992,679	
Revenue from Intermediary Sources	9	0	0	0	
State Foundation Aid	10	27,056,313	24,653,572	24,353,138	
Instructional Support State Aid	11	0	0	0	
Other State Sources	12	4,400,504	5,028,583	155,999	
Commercial & Industrial Replacement	13	294,627	0	0	
Title I Grants	14	395,393	406,493	440,864	
IDEA and Other Federal Sources	15	2,731,014	3,290,553	2,184,645	
Total Revenues	16	66,737,333	66,170,603	61,684,210	
General Long-Term Debt Proceeds	17	0	9,999,287	0	
Transfers In	18	3,278,342	3,276,280	1,815,141	
Proceeds of Fixed Asset Dispositions	19	10,000	140,000	145,857	
Total Revenues & Other Sources	20	70,025,675	79,586,170	63,645,208	
Beginning Fund Balance	21	20,833,384	17,018,608	20,816,809	
Total Resources	22	90,859,059	96,604,778	84,462,017	
*Instruction	23	41,403,955	39,510,227	36,431,078	6.6%
Student Support Services	24	1,382,572	1,320,111	1,264,113	
Instructional Staff Support Services	25	1,606,643	1,537,898	1,358,790	
General Administration	26	1,031,224	915,389	857,138	
School/Building Administration	27	3,379,405	3,200,323	2,927,131	
Business & Central Administration	28	1,447,823	1,421,497	1,273,227	
Plant Operation and Maintenance	29	5,999,066	4,370,336	4,001,659	
Student Transportation	30	1,911,182	1,846,986	1,599,626	
This row is intentionally left blank	31	0	0	0	
*Total Support Services (lines 24-31)	31A	16,757,915	14,612,540	13,281,684	12.3%
*Noninstructional Programs	32	2,378,320	2,295,147	1,992,858	9.2%
Facilities Acquisition and Construction	33	2,909,816	10,748,666	10,268,105	
Debt Service	34	3,278,342	3,276,280	1,770,141	
AEA Support - Direct to AEA	35	2,263,836	2,052,254	1,929,402	
*Total Other Expenditures (lines 33-35)	35A	8,451,994	16,077,200	13,967,648	-22.2%
Total Expenditures	36	68,992,184	72,495,114	65,673,268	
Transfers Out	37	3,278,342	3,276,280	1,770,141	
Total Expenditures & Other Uses	38	72,270,526	75,771,394	67,443,409	
Ending Fund Balance	39	18,588,533	20,833,384	17,018,608	
Total Requirements	40	90,859,059	96,604,778	84,462,017	
Proposed Tax Rate (per \$1,000 taxable valuation)		12.78070			

Location of Public Hearing:
**James L. Robinson Administration Center
1002 W. First St., Cedar Falls, Iowa**

Date of Hearing:

04/07/14

xx/xx/xx

Time of Hearing:

7:00 PM

The Board of Directors will conduct a public hearing on the proposed 2014/15 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, 2014-JUNE 30, 2015**

Department of Management - Form S-TX

CEDAR FALLS

District Number 1044

Total Special Program Funding

Instructional Support (A&L line 10.5)	097	3,096,704
Educational Improvement (A&L line 11.3)	099	0
Voted Physical Plant & Equipment (A&L line 19.3)	105	2,521,922

Special Program Income Surtax Rates

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

Utility Replacement and Property Taxes Adopted

		Utility Replacement AND Property Tax Dollars	Levy Rate	Property Taxes Levied	Estimated Utility Replacement Dollars
Levy to Fund Combined District Cost (A&L line 15.3)	1	14,456,544			
+Educational Improvement Levy (A&L line 15.5)	2	0			
+Cash Reserve Levy - SBRC (A&L line 15.9)	3	789,012			
+Cash Reserve Levy - Other (A&L line 15.10)	4	200,000			
-Use of Fund Balance to Reduce Levy (A&L line 15.11)	5	0			
=Subtotal General Fund Levy (A&L line 15.14)	6	15,445,556	9.53428	15,371,748	73,808
+Instructional Support Levy (A&L line 15.13)	7	2,386,010	1.26778	2,376,188	9,822
=Total General Fund Levy (A&L line 15.12)	8	17,831,566	10.80206	17,747,936	83,630
	9				
+Management	10	500,000	.30864	497,608	2,392
+Amana Library	11	0	.00000	0	0
Voted Physical Plant & Equipment (Loan Agreement)	12	0			
+Voted Physical Plant & Equipment (Capital Project)	13	2,521,922			
=Subtotal Voted Physical Plant & Equipment	14	2,521,922	1.34000	2,511,549	10,373
+Regular Physical Plant & Equipment	15	621,070	.33000	618,516	2,554
=Total Physical Plant & Equipment	16	3,142,992			
	17				
Reorganization Equalization Levy	18	0	.00000	0	0
Emergency Levy (for Disaster Recovery)	19	0	.00000	0	0
Public Education/Recreation (Playground)	20	0	.00000	0	0
Debt Service	21	0	.00000	0	0
GRAND TOTAL	22	21,474,558	12.78070	21,375,609	98,949

1-1-13 Taxable Valuation	WITH Gas & Electric Utilities	1,620,002,240	WITHOUT Gas&Elec	1,612,261,070
1-1-13 Tax Increment Valuation	WITH Gas & Electric Utilities	262,029,070	WITHOUT Gas&Elec	262,029,070
1-1-13 Debt Service, PPEL, ISL Valuation	WITH Gas & Electric Utilities	1,882,031,310	WITHOUT Gas&Elec	1,874,290,140

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, 2014.

_____ District Secretary

_____ County Auditor

	Special Revenue						Emg Levy (26) / Disaster R (28)	This Column is Blank
	General (10)	Activity (21)	Management (22)	PERL (24)	Entrp(23)Equal(25) Lib(29)SpecRev(27)			
Resources:								
Taxes Levied on Property	17,747,936		497,608	0	0	0	0	1
Utility Replacement Excise Tax	83,630		2,392	0	0	0	0	2
Income Surtaxes								3
Tuition/Transportation Received	7,088,684							4
Earnings on Investments	22,990							5
Nutrition Program Sales								6
Student Activities and Sales	210,000	1,186,739						7
Other Revenues from Local Sources	345,717		50,000		50,000			8
Revenue from Intermediary Sources								9
State Foundation Aid	27,056,313							10
Instructional Support State Aid	0							11
Other State Sources	156,136							12
Commercial & Industrial Replacement	232,782		6,167		0	0	0	13
Title I Grants	395,393							14
IDEA and Other Federal Sources	1,791,008							15
Total Revenues	55,130,589	1,186,739	556,167	0	50,000	0	0	16
General Long-Term Debt Proceeds								17
Transfers In/Special Items/Upward Adj								18
Proceeds of Fixed Asset Dispositions	10,000							19
Total Revenues & Other Sources	55,140,589	1,186,739	556,167	0	50,000	0	0	20
Beginning Fund Balance	7,636,572	593,126	1,053,939	0	12,612	0	0	21
Total Resources	62,777,161	1,779,865	1,610,106	0	62,612	0	0	22
Requirements:								
Instruction	39,305,346	1,286,739	162,580		50,000			23
Student Support Services	1,382,572							24
Instructional Staff Support Services	1,606,643							25
General Administration	1,024,674		6,550					26
School/Building Administration	3,312,628		12,102					27
Business & Central Administration	1,298,136							28
Plant Operation and Maintenance	5,271,247		378,738					29
Student Transportation	1,584,479		82,557					30
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Noninstructional Programs			52,976					32
Facilities Acquisition and Construction								33
Debt Service (Principal, interest, fiscal charges)								34
AEA Support - Direct to AEA	2,263,836							35
Total Expenditures	57,049,561	1,286,739	695,503	0	50,000	0	0	36
Transfers Out/Special Items/Down Adj								37
Total Expenditures & Other Uses	57,049,561	1,286,739	695,503	0	50,000	0	0	38
Ending Fund Balance	5,727,600	493,126	914,603	0	12,612	0	0	39
Total Requirements	62,777,161	1,779,865	1,610,106	0	62,612	0	0	40

FY 2015 BUDGET YEAR WORKSHEET - Page 2

Department of Management - Form S-W2

CEDAR FALLS

Dist Number:

1044

	Capital Projects (30-39)		Debt Service (40)	Proprietary		Re-estimated FY14	Actual FY13
	Sales Tax (33)	Other Cap Proj		Nutrition (61)	Oth Entp (62-69)		
Resources:							
1 Taxes Levied on Property			0			22,763,109	20,650,768
2 Utility Replacement Excise Tax		3,130,065	0			99,801	105,263
3 Income Surtaxes		12,927				0	0
4 Tuition/Transportation Received						6,650,066	6,257,381
5 Earnings on Investments	40,000			1,000		73,665	64,431
6 Nutrition Program Sales				1,380,540		1,332,141	1,320,380
7 Student Activities and Sales						202,000	1,158,662
8 Other Revenues from Local Sources				9,254		1,670,620	4,992,679
9 Revenue from Intermediary Sources						0	0
10 State Foundation Aid						24,653,572	24,353,138
11 Instructional Support State Aid						0	0
12 Other State Sources	4,227,019			17,349		5,028,583	155,999
13 Commercial & Industrial Replacement		55,678	0			0	0
14 Title I Grants						406,493	440,864
15 IDEA and Other Federal Sources				940,006		3,290,553	2,184,645
16 Total Revenues	4,267,019	3,198,670	0	2,348,149	0	66,170,603	61,684,210
17 General Long-Term Debt Proceeds						9,999,287	0
18 Transfers In/Special Items/Upward Adj			3,278,342			3,276,280	1,815,141
19 Proceeds of Fixed Asset Dispositions						140,000	145,857
20 Total Revenues & Other Sources	4,267,019	3,198,670	3,278,342	2,348,149	0	79,586,170	63,645,208
21 Beginning Fund Balance	7,643,848	3,352,153	0	541,134	0	17,018,608	20,816,809
22 Total Resources	11,910,867	6,550,823	3,278,342	2,889,283	0	96,604,778	84,462,017
Requirements:							
23 Instruction		598,990		300		39,510,227	36,431,078
24 Student Support Services						1,320,111	1,264,113
25 Instructional Staff Support Services						1,537,898	1,358,790
26 General Administration						915,389	857,138
27 School/Building Administration				54,675		3,200,323	2,927,131
28 Business & Central Administration		110,000		39,687		1,421,497	1,273,227
29 Plant Operation and Maintenance		283,670		65,411		4,370,336	4,001,659
30 Student Transportation		244,146				1,846,986	1,599,626
31 This row is intentionally left blank						0	0
32 Noninstructional Programs				2,325,344		2,295,147	1,992,858
33 Facilities Acquisition and Construction		2,141,614				10,748,666	10,268,105
34 Debt Service (Principal, interest, fiscal charges)		768,202	3,278,342			3,276,280	1,770,141
35 AEA Support - Direct to AEA						2,052,254	1,929,402
36 Total Expenditures	768,202	3,378,420	3,278,342	2,485,417	0	72,495,114	65,673,268
37 Transfers Out/Special Items/Down Adj	3,278,342					3,276,280	1,770,141
38 Total Expenditures & Other Uses	4,046,544	3,378,420	3,278,342	2,485,417	0	75,771,394	67,443,409
39 Ending Fund Balance	7,864,323	3,172,403	0	403,866	0	20,833,384	17,018,608
40 Total Requirements	11,910,867	6,550,823	3,278,342	2,889,283	0	96,604,778	84,462,017

CEDAR FALLS

FY 2014 RE-ESTIMATED WORKSHEET - Page 1

	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:							
1 Taxes Levied on Property	19,262,434		448,025				1
2 Utility Replacement Excise Tax	84,877		1,975				2
3 Income Surtaxes							3
4 Tuition/Transportation Received	6,650,066						4
5 Earnings on Investments	22,990		700				5
6 Nutrition Program Sales							6
7 Student Activities and Sales	202,000						7
8 Other Revenues from Local Sources	347,144	1,120,585	74,300		30,000		8
9 Revenue from Intermediary Sources							9
10 State Foundation Aid	24,653,572						10
11 Instructional Support State Aid							11
12 Other State Sources	722,906		350				12
13 Commercial & Industrial Replacement							13
14 Title I Grants	406,493						14
15 IDEA and Other Federal Sources	1,933,880						15
16 Total Revenues	54,286,362	1,120,585	525,350	0	30,000	0	16
17 General Long-Term Debt Proceeds							17
18 Transfers In/Special Items/Upward Adj							18
19 Proceeds of Fixed Asset Dispositions	10,000						19
20 Total Revenues & Other Sources	54,296,362	1,120,585	525,350	0	30,000	0	20
21 Beginning Fund Balance	6,326,588	614,852	1,199,504	0	12,612	0	21
22 Total Resources	60,622,950	1,735,437	1,724,854	0	42,612	0	22
Requirements:							
23 Instruction	37,610,418	1,142,311	115,303		30,000		23
24 Student Support Services	1,320,111						24
25 Instructional Staff Support Services	1,537,898						25
26 General Administration	909,151		6,238				26
27 School/Building Administration	3,150,592		408				27
28 Business & Central Administration	1,262,270						28
29 Plant Operation and Maintenance	3,751,174		418,393				29
30 Student Transportation	1,392,510		78,108				30
31 This row is intentionally left blank							31
32 Noninstructional Programs			52,465				32
33 Facilities Acquisition and Construction							33
34 Debt Service (Principal, interest, fiscal charges)							34
35 AEA Support - Direct to AEA	2,052,254						35
36 Total Expenditures	52,986,378	1,142,311	670,915	0	30,000	0	36
37 Transfers Out/Special Items/Down Adj							37
38 Total Expenditures & Other Uses	52,986,378	1,142,311	670,915	0	30,000	0	38
39 Ending Fund Balance	7,636,572	593,126	1,053,939	0	12,612	0	39
40 Total Requirements	60,622,950	1,735,437	1,724,854	0	42,612	0	40

Optional Worksheet

FY 2014 RE-ESTIMATED WORKSHEET - Page 2

	Capital Projects (30-39)			Debt Service (40)	Proprietary		Total
	Sales Tax (33)	PPEL (36)	Other Cap Proj		Nutrition (61)	Oth Entp (62-69)	
Resources:							
1 Taxes Levied on Property		3,052,650					22,763,109
2 Utility Replacement Excise Tax		12,949					99,801
3 Income Surtaxes							0
4 Tuition/Transportation Received							6,650,066
5 Earnings on Investments	48,000	975			1,000		73,665
6 Nutrition Program Sales					1,332,141		1,332,141
7 Student Activities and Sales					9,154		1,670,620
8 Other Revenues from Local Sources		89,437					0
9 Revenue from Intermediary Sources							0
10 State Foundation Aid							24,653,572
11 Instructional Support State Aid							0
12 Other State Sources	4,227,019	61,796			16,512		5,028,583
13 Commercial & Industrial Replacement							0
14 Title I Grants							406,493
15 IDEA and Other Federal Sources	4,275,019	498,953			857,720		3,290,553
16 Total Revenues	4,275,019	3,716,760	0	0	2,216,527	0	66,170,603
17 General Long-Term Debt Proceeds							9,999,287
18 Transfers In/Special Items/Upward Adj	9,999,287			3,276,280			3,276,280
19 Proceeds of Fixed Asset Dispositions							140,000
20 Total Revenues & Other Sources	14,274,306	3,846,760	0	3,276,280	2,216,527	0	79,586,170
21 Beginning Fund Balance	5,465,028	2,678,255	0	0	721,769	0	17,018,608
22 Total Resources	19,739,334	6,525,015	0	3,276,280	2,938,296	0	96,604,778
Requirements:							
23 Instruction		612,137			58		39,510,227
24 Student Support Services							1,320,111
25 Instructional Staff Support Services							1,537,898
26 General Administration					49,323		915,389
27 School/Building Administration		119,540			39,687		3,200,323
28 Business & Central Administration		135,357			65,412		1,421,497
29 Plant Operation and Maintenance		376,368					4,370,336
30 Student Transportation							1,846,986
31 This row is intentionally left blank						0	0
32 Noninstructional Programs					2,242,682		2,295,147
33 Facilities Acquisition and Construction	8,819,206	1,929,460					10,748,666
34 Debt Service (Principal, interest, fiscal charges)				3,276,280			3,276,280
35 AEA Support - Direct to AEA							2,052,254
36 Total Expenditures	8,819,206	3,172,862	0	3,276,280	2,397,162	0	72,495,114
37 Transfers Out/Special Items/Down Adj	3,276,280						3,276,280
38 Total Expenditures & Other Uses	12,095,486	3,172,862	0	3,276,280	2,397,162	0	75,771,394
39 Ending Fund Balance	7,643,848	3,352,153	0	0	541,134	0	20,833,384
40 Total Requirements	19,739,334	6,525,015	0	3,276,280	2,938,296	0	96,604,778

**CEDAR FALLS
FY 2013 ACTUAL WORKSHEET - Page 1**

	General Revenue				Special Revenue				This Column is Blank
	General (10)	Activity (21)	Management (22)	PERL (24)	Entrp(23)/Equal(25) Lib(29)/SpecRev(27)	Emg Levy (26) / Disaster R. (28)			
Resources:									
Taxes Levied on Property	17,175,841		540,539						1
Utility Replacement Excise Tax	89,313		2,811						2
Income Surtaxes									3
Tuition/Transportation Received	6,257,381								4
Earnings on Investments	13,096		897						5
Nutrition Program Sales									6
Student Activities and Sales	193,488	965,174							7
Other Revenues from Local Sources	419,486		65,445				2,366		8
Revenue from Intermediary Sources									9
State Foundation Aid	24,353,138								10
Instructional Support State Aid									11
Other State Sources	131,661		287						12
Commercial & Industrial Replacement									13
Title I Grants	440,864								14
IDEA and Other Federal Sources	1,350,055								15
Total Revenues	50,424,323	965,174	609,979	0	2,366	0			16
General Long-Term Debt Proceeds									17
Transfers In/Special Items/Upward Adj	15,857					45,000			18
Proceeds of Fixed Asset Dispositions									19
Total Revenues & Other Sources	50,440,180	965,174	609,979	0	47,366	0			20
Beginning Fund Balance	5,374,347	583,897	1,126,861		10,747				21
Total Resources	55,814,527	1,549,071	1,736,840	0	58,113	0			22
Requirements:									
Instruction	35,184,545	934,219	109,846		45,501				23
Student Support Services	1,264,113								24
Instructional Staff Support Services	1,358,476								25
General Administration	851,916		5,222						26
School/Building Administration	2,893,701								27
Business & Central Administration	1,190,708		1,951						28
Plant Operation and Maintenance	3,619,128		328,485						29
Student Transportation	1,195,950		63,630						30
This row is intentionally left blank									31
Noninstructional Programs			28,202						32
Facilities Acquisition and Construction									33
Debt Service (Principal, interest, fiscal charges)									34
AEA Support - Direct to AEA	1,929,402								35
Total Expenditures	49,487,939	934,219	537,336	0	45,501	0			36
Transfers Out/Special Items/Down Adj									37
Total Expenditures & Other Uses	49,487,939	934,219	537,336	0	45,501	0			38
Ending Fund Balance	6,326,588	614,852	1,199,504	0	12,612	0			39
Total Requirements	55,814,527	1,549,071	1,736,840	0	58,113	0			40

CEDAR FALLS
FY 2013 ACTUAL WORKSHEET - Page 2

	Capital Projects (30-39)			Debt Service (40)	Proprietary		Total
	Sales Tax (33)	PPEL (36)	Other Cap Proj		Nutrition (61)	Oth Entp (62-69)	
Resources:							
1 Taxes Levied on Property		2,934,388					20,650,768
2 Utility Replacement Excise Tax		13,140					105,264
3 Income Surtaxes							0
4 Tuition/Transportation Received							6,257,381
5 Earnings on Investments	48,817	669			951		64,430
6 Nutrition Program Sales					1,320,380		1,320,380
7 Student Activities and Sales							1,158,662
8 Other Revenues from Local Sources	4,468,108	13,130			24,144		4,992,679
9 Revenue from Intermediary Sources							0
10 State Foundation Aid							24,353,138
11 Instructional Support State Aid							0
12 Other State Sources		8,459			15,592		155,999
13 Commercial & Industrial Replacement							0
14 Title I Grants							440,864
15 IDEA and Other Federal Sources		137,765			696,825		2,184,645
16 Total Revenues	4,516,925	3,107,551	0	0	2,057,892	0	61,684,210
17 General Long-Term Debt Proceeds							0
18 Transfers In/Special Items/Upward Adj				1,770,141			1,830,998
19 Proceeds of Fixed Asset Dispositions		130,000					130,000
20 Total Revenues & Other Sources	4,516,925	3,237,551	0	1,770,141	2,057,892	0	63,645,208
21 Beginning Fund Balance	11,449,550	1,540,969		0	730,438		20,816,809
22 Total Resources	15,966,475	4,778,520	0	1,770,141	2,788,330	0	84,462,017
Requirements:							
23 Instruction		156,727			242		36,431,080
24 Student Support Services							1,264,113
25 Instructional Staff Support Services					313		1,358,789
26 General Administration							857,138
27 School/Building Administration					33,430		2,927,131
28 Business & Central Administration		31,383			49,186		1,273,228
29 Plant Operation and Maintenance		35,312			18,734		4,001,659
30 Student Transportation		340,045					1,599,625
31 This row is intentionally left blank							0
32 Noninstructional Programs	8,731,306	1,536,799			1,964,656		12,260,963
33 Facilities Acquisition and Construction							0
34 Debt Service (Principal, interest, fiscal charges)				1,770,141			1,770,141
35 AEA Support - Direct to AEA							1,929,402
36 Total Expenditures	8,731,306	2,100,266	0	1,770,141	2,066,561	0	65,673,269
37 Transfers Out/Special Items/Down Adj	1,770,141						1,770,141
38 Total Expenditures & Other Uses	10,501,447	2,100,266	0	1,770,141	2,066,561	0	67,443,410
39 Ending Fund Balance	5,465,028	2,678,255	0	0	721,769	0	17,018,608
40 Total Requirements	15,966,475	4,778,521	0	1,770,141	2,788,330	0	84,462,018

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

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

Project Name (A)	Amount of Issue (B)	Date Certified to County Auditor (C)	Principal Due FY15 (D)	Interest Due FY15 +(E)	Bond Registration Due FY15 +(F)	Total Obligation Due FY15 =(G)	Amount Paid from Other Sources & Fund Balance in Appropriate Fund -(H)	VPPEL Loan Paid by VPPEL Taxes or GO Bond Amount Paid by Budget Year Debt Service Taxes =(I)
(1) All Voted PPEL Loan agreements on this line						0		0
(2) All Other Long Term Debt Below this line								
(3) Series 2011 Statewide Sales & Service Tax Fund	20,500,000	4/25/11	900,000	857,592	500	1,758,092	1,758,092	0
(4) Series 2013 Statewide Sales & Service Tax Fund	9,950,000	4/15/14	1,320,000	200,250	500	1,520,750	1,520,750	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)			2,220,000	1,057,842	1,000	3,278,842	3,278,842	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
Reestimated	2014	\$1.29271	\$2,373,016	\$2,373,016
Projected	2015	\$1.26778	\$2,386,010	\$2,386,010

Cedar Falls CSD General, ISL & Agency Fund Revenue

Code #	Code Description	2011-12 Actual	2012-13 Actual	2013-14 Re-estimated	2014-15 Estimated
General Fund - 10 and 12					
1111	Property Tax less Cash Res. (A&L 15.3-Ex Tx)	12,754,581.90	13,613,458.85	15,135,670.00	14,382,181.00
1112	Property Tax Cash Reserve Levy (A&L 15.9+15.10)	1,256,394.00	1,366,481.00	1,754,344.00	989,012.00
1171	Utility Excise Replacement Tax	84,330.91	77,894.04	74,861.00	74,363.00
1191	Mobile Home Tax	19,669.38	19,246.24	19,943.00	20,500.00
1311	Tuition - Private Individual	14,345.44	40,869.52	12,016.00	12,746.00
1317	Tuition - PreSchool		3,004.00	0.00	0.00
1322	Tuition Special Education	125,537.76	103,050.79	138,172.00	143,696.00
1323	Open Enrollment - LEA	1,470,521.47	1,689,412.58	1,695,556.00	1,797,186.00
1324	Open Enrollment - SE	907,118.24	835,008.68	769,322.00	800,056.00
1411	Transportation Rider Fees	37,553.47	42,071.06	35,000.00	35,000.00
1510	Investment Interest	13,817.70	13,096.37	22,990.00	22,990.00
1740	Miscellaneous Fees Local - Textbook / Reg.	192,399.41	193,487.60	202,000.00	210,000.00
1910	Rental Of Property	8,805.74	23,454.24	18,000.00	18,000.00
1911	Instrument Rental	2,585.00	4,885.00	3,800.00	3,800.00
1912	Private Bus Usage	10,299.19	11,252.21	10,100.00	12,000.00
1914	City Swimming Pool	38,718.75	30,760.78	33,500.00	33,500.00
1915	Facility Use/City Share	30,000.00	30,000.00	30,000.00	30,000.00
1923	Project Lead the Way	5,000.00	0.00	0.00	0.00
1924	Old Fund 78	2,117.15	23,309.34	1,800.00	1,800.00
1925	McElroy Trust	1,998.95	7,760.00	2,802.00	1,000.00
1926	Echoes Summer School	580.00	45.00	500.00	500.00
1927	CF Schools Foundation	30.00	10.00	8,000.00	8,000.00
1954	AEA Reimbursement	81,081.96	74,688.12	73,000.00	73,000.00
1989	Refund of Prior Year Expenditures	62.00	0.00	0.00	0.00
1999	Miscellaneous	136,539.12	191,253.50	143,000.00	143,000.00
3111	State Foundation Aid (A&L 16.12-7.16-7.17-7.18-9.11)	19,168,566.00	19,211,858.00	19,262,648.00	21,173,629.00
3113	Special Ed Supplemental State Aid	221,540.00	80,890.00	40,000.00	40,000.00
3117	Four Yr Old Pre-sch State Aid, Yr 2 or greater (A&L 9.11)	276,501.00	138,023.00	192,812.00	388,324.00
3118	State Aid Funding Supplement (Plus 2%)			583,488.00	
3121	Foster Care	0.00	5,477.00	0.00	0.00
3214	AEA Flow Thru (Support / Media / Ed. Srv.) (A&L16.9)	1,925,667.00	1,929,402.00	2,052,254.00	2,263,836.00
3216	Class Size Reduction Funding/State (A&L 7.18)	277,627.00	285,163.00	296,217.00	308,650.00
3221	Transportation Aid - Non Public	52,927.41	57,265.20	57,265.20	57,265.00
3222	Textbooks - Non Public	4,523.00	6,409.96	7,211.00	7,200.00
3261	State Vocational Aid	15,800.96	17,930.75	17,930.75	17,930.00
3374	Teacher Development Academies	0.00	0.00	228.84	0.00
3387	TLC Planning			23,039.58	0.00
3751	STEM		14,445.53	0.00	0.00
3801	Military Credit	7,942.91	7,941.70	7,741.42	7,741.00
3803	Commerical & Industrial State Replacement (CDC)				179,193.00
3803	Commerical & Industrial State Replacement (CR)				11,937.00
4041	Federal Education Jobs	826,800.02	0.00	0.00	0.00
4321	North Cedar / Lincoln Preschool - head start	124,679.80	120,227.22	106,868.00	106,868.00
4339	Carol M White Physical Education Program Grant (PEP)	236,086.12	17,241.59	605,083.00	412,211.00
4501	Title I	376,230.00	440,864.20	395,393.00	395,393.00
4508	Title I Carryover			11,100.00	0.00
4511	I-Star Survey	826.21	0.00	0.00	0.00
4521	Federal Part B Special Ed	239,048.00	245,227.00	208,443.00	208,443.00
4531	Carl Perkins Fund	40,722.78	40,437.00	37,541.00	37,541.00
4591	Drug Free Project	378.00	0.00	0.00	0.00
4598	Transition Alliance Program (TAP)	47,373.24	35,452.74	36,986.00	36,986.00
4634	Medicaid	273,221.58	702,220.03	750,000.00	800,000.00

Cedar Falls CSD General, ISL & Agency Fund Revenue

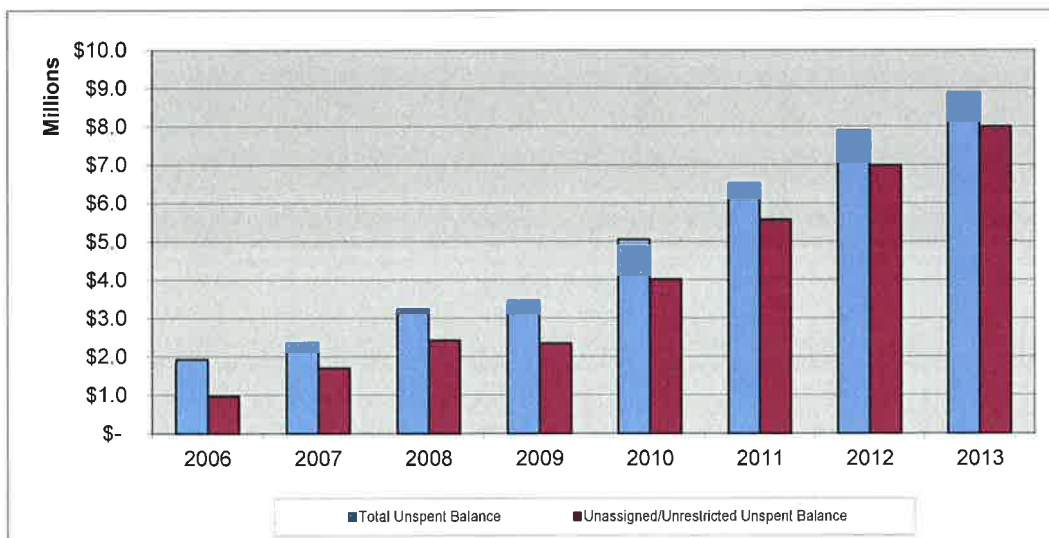
Code #	Code Description	2011-12 Actual	2012-13 Actual	2013-14 Re-estimated	2014-15 Estimated
4643	Class Size Reduction Funding/Fed - Title IIA	155,302.87	159,672.00	159,672.00	159,672.00
4644	Title III English Language Acquisition Grant	0.00	681.00	799.00	799.00
4648	Title VI Assessment / Testing	40,389.36	28,896.64	28,488.00	28,488.00
5314	Sale of Equipment	8,183.95	15,857.31	10,000.00	10,000.00
5900	Upward Adjustment in Fund Balance	0.00	0.00	0.00	0.00
Sub-Total General Fund Revenue (w/o Unspent Balance)		41,514,424.75	41,956,081.79	45,075,584.79	45,464,436.00
5215	Unspent Balance - Regular	0.00	0.00	0.00	0.00
5218	Unspent Balance - Sp. Ed.	0.00	0.00	0.00	0.00
Sub-Total General Fund Revenue		41,514,424.75	41,956,081.79	45,075,584.79	45,464,436.00
Cash Reserve Levy A&L 15.9/15.10		1,256,394.00	1,366,481.00	1,754,344.00	989,012.00
General Fund Revenue Available to Fund Budget		40,258,030.75	40,589,600.79	43,321,240.79	44,475,424.00
River Hills - 13					
1322	Special Education - Contracted Service		3,543,964.63	4,000,000.00	4,300,000.00
Teacher Compensation - 14					
3202	New Teacher Mentoring	33,150.00	21,027.00	26,000.00	26,000.00
3204	Teacher compensation (A&L 7.16)	2,357,238.00	2,418,958.00	2,510,214.00	2,611,037.00
3373	Professional Development/Model Core Curr.(.3 of A&L 7.17)	84,529.00	86,146.00	89,828.00	93,251.00
3376	State Professional Development (.7 of A&L 7.17)	197,235.00	202,698.00	209,599.00	217,586.00
Sub-Total Fund 14 Revenue (w/o Unspent Balance)		2,672,152.00	2,728,829.00	2,835,641.00	2,947,874.00
5216	Unspent Balance - Fund 14	0.00	0.00	0.00	0.00
Sub-Total ISL Fund Revenue		2,672,152.00	2,728,829.00	2,835,641.00	2,947,874.00
ISL Fund - 16					
1114	Property Tax	2,133,177.22	2,195,900.72	2,372,420.00	2,376,188.00
1171	Utility Excise Replacement Tax	6,391.01	11,418.44	10,016.00	9,822.00
1191	Mobile Home Tax	2,985.67	2,821.28	2,700.00	0.00
3112	ISL State Aid (A&L 10.24)	0.00	0.00	0.00	0.00
3801	Military Tax	1,205.67	1,164.16	0.00	0.00
3803	Commerical & Industrial State Replacement				42,269.00
Sub-Total ISL Revenue (w/o Unspent Balance)		2,143,759.57	2,211,304.60	2,385,136.00	2,428,279.00
5217	Unspent Balance - ISL	0.00	0.00	0.00	0.00
Sub-Total ISL Fund Revenue		2,143,759.57	2,211,304.60	2,385,136.00	2,428,279.00
Agency Fund - 78					
1999	Towel Fees	0.00	0.00	0.00	0.00
Sub-Total Agency Fund Revenue		0.00	0.00	0.00	0.00
Grand Total Revenue Funds 10 / 12 / 13 / 14 / 16 / 78		46,330,336.32	50,440,180.02	54,296,361.79	55,140,589.00
Grand Total Revenue Funds 10 / 12 / 13 / 14 / 16 / 78 (Less CR)		45,073,942.32	49,073,699.02	52,542,017.79	54,151,577.00
Grand Total Revenue Funds 10 / 12 / 13 / 14 / 16 only (Less CR)		45,073,942.32	49,073,699.02	52,542,017.79	54,151,577.00

Cedar Falls Community School District Unspent Authority Balance History

	Actual FY07	Actual FY 08	Actual FY 09	Actual FY 10	Actual FY 11	Actual FY 12	Actual FY 13
Regular Program District Cost	\$21,830,939	\$22,915,008	\$24,240,511	\$25,196,325	\$26,223,458	\$28,005,183	\$28,726,651
Regular Program Budget Adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Supplemental Weighting District Cost	\$170,554	\$214,107	\$211,558	\$257,317	\$291,160	\$272,707	\$306,672
Special Education District Cost	\$2,912,367	\$3,220,180	\$3,466,849	\$3,396,451	\$3,293,217	\$3,282,438	\$3,528,498
Teacher Salary Supplement District Cost				\$2,119,676	\$2,207,267	\$2,357,238	\$2,418,958
Professional Development Supplement Dist. Cost				\$253,621	\$263,837	\$281,764	\$288,844
Early Intervention Supplement District Cost				\$249,389	\$259,964	\$277,627	\$285,163
AEA Special Education Support	\$1,102,583	\$1,163,995	\$1,233,434	\$1,272,143	\$1,313,016	\$1,391,794	\$1,434,409
AEA Special Education Support Adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
AEA Media Services	\$192,241	\$200,982	\$212,641	\$220,351	\$228,878	\$244,333	\$250,459
AEA Educational Services	\$215,441	\$225,087	\$238,006	\$246,463	\$255,946	\$273,230	\$280,012
TAG Allowable Growth	\$0	\$0	\$0	\$0	\$0	\$0	\$0
AEA Sharing District Cost				\$0	\$0	\$0	\$0
AEA Teacher Salary Supplement District Cost				\$213,394	\$218,594	\$231,709	\$185,274
AEA Professional Development Suppl. Dist. Cost				\$24,508	\$25,107	\$26,613	\$21,260
Dropout Allowable Growth	\$231,956	\$561,000	\$563,719	\$571,428	\$571,428	\$567,724	\$663,332
SBRC Allowable Growth Other #1	\$41,687	\$26,728	\$42,927	\$38,978	\$35,499	\$5,183	\$2,644
SBRC Allowable Growth Other #2	\$204,373	\$395,694	\$74,662	\$515,130	\$262,282	\$264,922	\$486,648
Special Education Deficit Allowable Growth	\$23,462	\$56,122	\$58,279	\$86,736	\$878,408	\$1,265,052	\$656,990
Special Education Positive Balance	\$0	\$0	\$0	\$0	\$0	\$0	\$0
AEA Special Education Positive Balance	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Allowance for Construction Projects	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Unspent Allowance for Construction	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Enrollment Audit Adjustment	\$0	\$0	(\$4,998)	\$0	\$0	\$0	\$0
AEA Prorata Reduction	-\$136,776	-\$112,659	-\$88,542	-\$100,895	-\$88,542	-\$242,012	-\$242,012
Maximum District Cost	\$26,788,827	\$28,866,244	\$30,249,046	\$34,561,015	\$36,239,519	\$38,505,505	\$39,293,802
Advance for Increased Enrollment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Preschool Foundation Aid				\$0	\$0	\$276,501	\$138,023
Instructional Support Authority	\$1,843,168	\$1,924,948	\$2,029,073	\$2,085,833	\$2,100,082	\$2,141,556	\$2,234,359
Ed Improvement Authority	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Asbestos Authority	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Enrichment Authority / GAAP Adjustment Comp.	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Miscellaneous Income	\$5,994,694	\$6,008,037	\$6,387,196	\$5,302,305	\$5,088,462	\$5,586,558	\$8,821,889
Unspent Authority Budget - Previous Year	\$1,928,798	\$2,381,662	\$3,233,961	\$3,475,651	\$5,060,205	\$6,530,902	\$7,888,478
Maximum Authorized Budget	\$36,555,487	\$39,180,891	\$41,899,276	\$45,424,804	\$48,488,268	\$53,041,022	\$58,376,551
Expenditures	\$34,173,825	\$35,946,930	\$38,423,625	\$40,364,599	\$41,957,366	\$45,152,544	\$49,487,939
Unspent Balance Total	\$2,381,662	\$3,233,961	\$3,475,651	\$5,060,205	\$6,530,902	\$7,888,478	\$8,888,612
Reserved Unspent Balance S.L.	\$454,332	\$563,894	\$566,044	\$222,809	\$159,341	\$183,047	\$284,573
Reserved USB Ph/TSS/Mk Fac/Mentor/Prof Dev.	\$31,360	\$39,165	\$156,170	\$286,528	\$262,347	\$229,829	\$159,849
Reserved Model Core/Model Core PD/Voc Aid/PK					\$254,034	\$112,341	\$129,282
Reserved USB TAG/SBRC Dropout/At Risk			\$196,756	\$320,535	\$316,326	\$217,818	\$263,764
Reserved USB 4 Yr. Old Vol. Pre-school						\$67,436	\$0
Reserved Unspent Balance Special Education	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserved Unspent Agency II-78	\$195,607	\$207,199	\$212,584	\$213,972	\$216,917	\$206,151	\$176,532
Unreserved Unspent Balance	\$1,700,363	\$2,423,703	\$2,344,097	\$4,016,361	\$5,575,971	\$6,984,197	\$8,003,894

**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



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
Reestimated 2014	\$0.25485	\$450,000	\$525,350	\$670,915
Projected 2015	\$0.30864	\$500,000	\$556,167	\$695,503

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
Reestimated	2014	\$0.01	\$4,227,019	\$10,047,287	\$12,095,486
Projected	2015	\$0.01	\$4,227,019	\$40,000	\$4,046,544

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	
Reestimated	2014	\$0.33000	\$605,777	\$1.34000	\$2,459,822	\$3,846,760	\$3,172,862
Projected	2015	\$0.33000	\$621,070	\$1.34000	\$2,521,922	\$3,198,670	\$3,378,420

Proposed 2014-15
General Operating Fund Summary

Regular Program	\$30,967,044	
Supplemental Weighting	\$439,278	
Special Education Instruction	\$3,659,185	
Unadjusted Teacher Salary Supplement	\$2,611,037	
Unadjusted Professional Development Supplement	\$310,837	
Unadjusted Early Intervention Supplement	\$308,650	
AEA Special Ed. Support	\$1,538,702	
AEA Media Support	\$270,542	
AEA Ed. Services Support	\$302,249	
Unadjusted AEA Teacher Salary Supplement	\$196,413	
Unadjusted AEA Professional Development Supplement	\$22,548	
AEA Prorata Reduction	(\$66,618)	
At Risk Program - Drop out Allowable Growth	<u>\$744,414</u>	
Subtotal Combined District Cost (Controlled Budget)	\$41,304,281	
Adjusted Instructional Support Program	\$2,386,010	
Preschool Foundation Aid	\$388,324	
Estimated Miscellaneous Income	<u>\$10,072,962</u>	
Total General Operating Fund Revenue		\$54,151,577
Estimated Unspent Authority		<u>\$9,466,854</u>
Total General Fund Budgeted Revenue (Controlled Budget)		<u>\$63,618,431</u>

Other Fund Revenue

Activity (21)	\$1,186,739	
Management (22)	\$556,167	
Fiduciary Funds (27)	\$50,000	
Secure a Vision for Educaiton [SAVE] (33)	\$4,267,019	
Physical Plant & Equipment (36)	\$3,198,670	
Debt Service (40)	\$3,278,342	**
Nutrition (61)	<u>\$2,348,149</u>	
Total Other Funds Revenue		<u>\$14,885,086</u>
Grand Total - All Funds		<u>\$78,503,517</u>

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

Cedar Falls Community School District
Property Tax Rate History
March 14, 2014

	2014/15	2013/14	2012/13	2011/12	2010/11
Operating Fund:	Dollars	Dollars	Dollars	Dollars	Dollars
Combined District Cost	\$13,712,130	\$14,547,108	\$13,212,424	\$12,284,291	\$11,558,707
Scale Down/1% Guarantee	\$0	\$0	\$0	\$0	\$0
SBRC Dropout Prevention	\$744,414	\$663,421	\$663,332	\$567,724	\$571,428
Instructional Support **	\$2,386,010	\$2,373,016	\$2,234,359	\$2,141,566	\$2,034,416
Cash Reserve Levy	\$989,012	\$1,754,344	\$1,366,481	\$1,256,394	\$1,487,137
	Rate	Rate	Rate	Rate	Rate
	8.46427	8.23849	8.58129	8.80728	8.80455
	0.00000	0.00000	0.00000	0.00000	0.00000
	0.45951	0.37572	0.43082	0.40703	0.43527
	1.26778	1.29271	1.45118	1.53540	1.54966
	0.61050	0.99354	0.88751	0.90078	1.13279
Sub-total - Operating Fund	\$17,831,566	\$19,337,889	\$17,476,596	\$16,249,965	\$15,651,688
	10.80206	10.90046	11.35080	11.65049	11.92227
Management Fund	\$500,000	\$450,001	\$550,000	\$650,000	\$735,000
	0.30864	0.25485	0.35722	0.46602	0.55987
PPEL Fund - (Regular)	\$621,070	\$605,777	\$586,726	\$535,835	\$511,085
(Voted)	\$2,521,922	\$2,459,822	\$2,382,464	\$2,175,813	\$2,075,313
	1.34000	1.34000	1.34000	1.34000	1.34000
Debt Service	\$0	\$0	\$0	\$0	\$0
	0.00000	0.00000	0.00000	0.00000	0.00000
Grand Total	\$21,474,558	\$22,853,489	\$20,995,786	\$19,611,613	\$18,973,086
	12.78070	12.82531	13.37802	13.78651	14.15214
Taxable Valuation less TIF incl. Gas & Electric	\$1,620,002,240	\$1,765,749,164	\$1,539,679,334	\$1,394,788,675	\$1,312,810,513
Next Year % Increase	-8.25%	14.68%	10.39%	6.24%	---
Cumulative % Increase	23.40%	34.50%	17.28%	6.24%	---
Taxable Valuation less TIF w/o Gas & Electric	\$1,612,261,070	\$1,757,995,656	\$1,531,336,229	\$1,386,239,437	\$1,302,904,135
TIF Valuation	\$262,029,070	\$69,938,785	\$238,279,052	\$228,952,490	\$235,930,459
Total Valuation w/ TIF	\$1,882,031,310	\$1,835,687,949	\$1,777,958,386	\$1,623,741,165	\$1,548,740,972
Yearly Tax Val. w/ TIF % Inc.	2.52%	3.25%	9.50%	4.84%	4.55%
Cumulative 10 Yr. % Inc.	62.97%	63.82%	78.98%	70.75%	70.75%
Cumulative 10 Yr. Avg. Inc.	6.30%	6.38%	7.90%	7.08%	7.08%

**Taxation Rate Comparison
25 Largest Schools In Iowa
2013-14 Tax Rates**

All Funds Tax Levy Rank

State Enrollment Rank	State Tax Levy Rank	25 Largest Schools Tax Levy Rank							
			District	General	Mgt.	PPEL	Playground	Debt	Total
13	3	1	Southeast Polk	16.60243	1.36610	1.00000	0.00000	2.69013	21.65866
8	6	2	Ankeny	15.64907	0.46216	1.67000	0.00000	2.55098	20.33221
1	20	3	Des Moines	15.69858	1.55484	1.00000	0.13500	0.00000	18.38842
15	30	4	Marshalltown	15.14834	1.24600	1.00000	0.13500	0.00000	17.52934
14	37	5	Johnston	13.41003	0.35560	1.67000	0.00000	1.91881	17.35444
12	42	6	Linn-Mar	12.73201	0.67647	1.67000	0.13500	2.05432	17.26780
10	46	7	Council Bluffs	14.60869	1.05713	1.00000	0.00000	0.49180	17.15762
4	52	8	Sioux City	15.51451	0.83633	0.33000	0.00000	0.00000	16.68084
3	54	9	Davenport	14.38241	0.98092	1.30000	0.00000	0.00000	16.66333
11	58	10	Waukee	10.45960	0.39709	1.67000	0.00000	4.05000	16.57669
24	61	11	Clinton	14.79162	0.68491	0.33000	0.00000	0.72253	16.52906
6	82	12	Waterloo	13.53871	1.18947	1.00000	0.00000	0.00000	15.72818
2	92	13	Cedar Rapids	13.01918	1.53395	0.92568	0.00000	0.00000	15.47881
25	93	14	Ft. Dodge	12.02279	2.43574	1.00000	0.00000	0.00000	15.45853
16	105	15	Muscatine	13.62647	0.41950	1.23000	0.00000	0.00000	15.27597
18	109	16	College	10.28342	0.81612	1.00000	0.00000	2.98433	15.08387
19	111	17	Burlington	13.03439	1.04533	1.00000	0.00000	0.00000	15.07972
21	128	18	Pleasant Valley	12.53625	0.53468	1.67000	0.00000	0.00000	14.74093
20	133	19	Ottumwa	12.49369	0.71027	0.33000	0.00000	1.12457	14.65853
7	138	20	Dubuque	11.62865	1.97416	1.00000	0.00000	0.00000	14.60281
23	143	21	Bettendorf	11.73629	1.14000	1.67000	0.00000	0.00000	14.54629
22	189	22	Ames	8.14966	1.30862	1.67000	0.00000	3.22076	14.34904
5	186	23	Iowa City	10.57374	0.80918	1.67000	0.00000	0.63500	13.68792
9	206	24	West Des Moines	9.45094	1.99716	1.68142	0.13500	0.00000	13.26452
17	235	25	Cedar Falls	10.90046	0.25485	1.67000	0.00000	0.00000	12.82531

Average	12.87968	1.03146	1.20628	0.02160	0.89773	16.03675
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Deviation from Avg	-1.97922	-0.77661	0.46372	-0.02160	-0.89773	-3.21144
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Cedar Falls ranked 25th in overall tax rate when compared to the 25 largest school districts in FY2014.
346 School Districts for FY2014.

**Taxation Rate Comparison
25 Largest Schools In Iowa
2013-14 Tax Rates**

General Fund Tax Levy Rank

State Enrollment Rank	State Tax Levy Rank	25 Largest Schools Tax Levy Rank	District	Comb.	Cash	Inst.	Total
				Dist. Cost	Res. Levy	Support	
13	3	1	Southeast Polk	10.50322	5.53907	0.56004	16.60233
1	9	2	Des Moines	11.31318	2.65475	1.73065	15.69858
8	11	3	Ankeny	9.93419	4.12588	1.58899	15.64906
4	12	4	Sioux City	11.29197	4.00862	0.21392	15.51451
15	16	5	Marshalltown	11.41047	1.81708	1.92079	15.14834
24	20	6	Clinton	10.81723	3.88996	0.08443	14.79162
10	23	7	Council Bluffs	11.02466	1.82613	1.75790	14.60869
3	27	8	Davenport	10.66928	2.05671	1.65643	14.38242
16	36	9	Muscatine	10.26085	1.78475	1.58087	13.62647
6	38	10	Waterloo	10.68299	1.24889	1.60683	13.53871
14	39	11	Johnston	9.40564	2.57357	1.43082	13.41003
19	48	12	Burlington	10.62649	0.58074	1.82716	13.03439
2	50	13	Cedar Rapids	10.00125	2.80482	0.21311	13.01918
12	64	14	Linn-Mar	9.78067	1.29990	1.65144	12.73201
21	73	15	Pleasant Valley	9.76229	1.59711	1.17685	12.53625
20	77	16	Ottumwa	9.59394	0.92644	1.97331	12.49369
25	104	17	Ft. Dodge	10.13891	1.19540	0.68848	12.02279
23	115	18	Bettendorf	9.51097	0.83106	1.39426	11.73629
7	119	19	Dubuque	10.21828	0.00000	1.41037	11.62865
17	170	20	Cedar Falls	8.61421	0.99354	1.29271	10.90046
5	189	21	Iowa City	8.98983	1.45987	0.12405	10.57375
11	194	22	Waukee	8.60015	0.62280	1.23665	10.45960
18	207	23	College	9.06463	0.00000	1.21879	10.28342
9	256	24	West Des Moines	8.25138	0.12963	1.06993	9.45094
22	326	25	Ames	8.08200	0.00000	0.06766	8.14966

Average	9.94195	1.75867	1.17906	12.87967
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Deviation from Avg	-1.32774	-0.76513	0.11365	-1.97921
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Cedar Falls ranked 20st in general fund tax rate when compared to the 25 largest school districts in FY2014.
346 School Districts for FY2014.

**Taxation Rate Comparison
25 Largest Schools In Iowa
2013-14 Tax Rates**

Assessed Valuation per Student Rank

State Enrollment Rank	Assessed Valuation per Student Rank	25 Largest Schools Valuation per Student Rank			25 Largest Schools Tax Levy Rank	General Fund Levy
			District	Value		
22	38	1	Ames	\$515,925	25	8.14966
9	65	2	West Des Moines	\$451,945	24	9.45094
5	116	3	Iowa City	\$375,358	21	10.57375
17	129	4	Cedar Falls	\$363,144	20	10.90046
18	147	5	College	\$348,710	23	10.28342
11	168	6	Waukee	\$326,151	22	10.45960
23	172	7	Bettendorf	\$323,880	18	11.73629
2	217	8	Cedar Rapids	\$293,635	13	13.01918
14	221	9	Johnston	\$291,577	11	13.41003
7	225	10	Dubuque	\$289,088	19	11.62865
21	226	11	Pleasant Valley	\$289,036	15	12.53625
12	268	12	Linn-Mar	\$257,838	14	12.73201
3	271	13	Davenport	\$255,818	8	14.38232
8	274	14	Ankeny	\$253,576	3	15.64906
6	277	15	Waterloo	\$249,013	9	13.62647
25	295	16	Ft. Dodge	\$239,283	17	12.02279
24	303	17	Clinton	\$231,891	6	14.79162
10	309	18	Council Bluffs	\$226,670	7	14.60869
16	311	19	Muscatine	\$224,906	9	13.62647
1	325	20	Des Moines	\$204,528	2	15.69858
13	327	21	Southeast Polk	\$202,008	1	16.60233
19	333	22	Burlington	\$184,921	12	13.03439
15	335	23	Marshalltown	\$181,433	5	15.14834
20	337	24	Ottumwa	\$178,661	16	12.49369
4	346	25	Sioux City	\$160,944	4	15.51451

Average	\$276,798
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Deviation from Avg	\$86,346
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Cedar Falls ranked 4th in overall assessed valuation per student when compared to the 25 largest school districts in FY2014.
346 School Districts for FY2014.

**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 39.78%	Net District Property Tax	Change
<u>Residential</u>						
Current 2013/14 Levy						
\$100,000	x	0.528166	x	0.01282531	=	\$677.39 - \$62.20 = \$615.19
\$150,000	x	0.528166	x	0.01282531	=	\$1,016.08 - \$62.20 = \$953.88
\$200,000	x	0.528166	x	0.01282531	=	\$1,354.78 - \$62.20 = \$1,292.58
\$250,000	x	0.528166	x	0.01282531	=	\$1,693.47 - \$62.20 = \$1,631.27
\$300,000	x	0.528166	x	0.01282531	=	\$2,032.17 - \$62.20 = \$1,969.97
Proposed 2014/15 Levy						
\$100,000	x	0.544002	x	0.0127807	=	\$695.27 - \$62.20 = \$633.07 \$17.88
\$150,000	x	0.544002	x	0.0127807	=	\$1,042.91 - \$62.20 = \$980.71 \$26.83
\$200,000	x	0.544002	x	0.0127807	=	\$1,390.55 - \$62.20 = \$1,328.35 \$35.77
\$250,000	x	0.544002	x	0.0127807	=	\$1,738.18 - \$62.20 = \$1,675.98 \$44.71
\$300,000	x	0.544002	x	0.0127807	=	\$2,085.82 - \$62.20 = \$2,023.62 \$53.65

Commerical

Current 2013/14 Levy						
\$100,000	x	1.000000	x	0.01282531	=	\$1,282.53 - \$0.00 = \$1,282.53
\$200,000	x	1.000000	x	0.01282531	=	\$2,565.06 - \$0.00 = \$2,565.06
\$300,000	x	1.000000	x	0.01282531	=	\$3,847.59 - \$0.00 = \$3,847.59
\$400,000	x	1.000000	x	0.01282531	=	\$5,130.12 - \$0.00 = \$5,130.12
\$500,000	x	1.000000	x	0.01282531	=	\$6,412.66 - \$0.00 = \$6,412.66
Proposed 2014/15 Levy						
\$100,000	x	0.950000	x	0.0127807	=	\$1,214.17 - \$0.00 = \$1,214.17 (\$68.36)
\$200,000	x	0.950000	x	0.0127807	=	\$2,428.33 - \$0.00 = \$2,428.33 (\$136.73)
\$300,000	x	0.950000	x	0.0127807	=	\$3,642.50 - \$0.00 = \$3,642.50 (\$205.09)
\$400,000	x	0.950000	x	0.0127807	=	\$4,856.67 - \$0.00 = \$4,856.67 (\$273.45)
\$500,000	x	0.950000	x	0.0127807	=	\$6,070.83 - \$0.00 = \$6,070.83 (\$341.83)

Ag Land

Acres	Crop Suitability Rating (avg)	Multiplier Rate	Ag land taxable amt.	District Tax Rate	Gross District Property Taxes	Change
Current 2013/14 Levy						
240	x	72.49347	x	10.129	=	176,228.73 x 0.01282531 = \$2,260.19
360	x	72.49347	x	10.129	=	264,343.09 x 0.01282531 = \$3,390.28
480	x	72.49347	x	10.129	=	352,457.45 x 0.01282531 = \$4,520.38
Proposed 2014/15 Levy						
240	x	72.49347	x	10.129	=	176,228.73 x 0.0127807 = \$2,252.33 (\$7.86)
360	x	72.49347	x	10.129	=	264,343.09 x 0.0127807 = \$3,378.49 (\$11.79)
480	x	72.49347	x	10.129	=	352,457.45 x 0.0127807 = \$4,504.65 (\$15.73)

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 2014-2015 proposed budget be held at 7:00 p.m. on Monday, April 7, 2014, at the James L. Robinson Administrative Building, 1002 West First Street, Cedar Falls, Iowa 50613.

	2014-15 Estimated Expenditures	Est. Amount Necessary to be Raised by Property Taxation
General Operating Fund	\$57,049,561	\$17,831,566
Student Activity Fund	\$1,286,739	\$0
Management Fund	\$695,503	\$500,000
Fiduciary Funds	\$50,000	\$0
Capital Projects Fund	\$4,046,544	\$0
Physical Plant & Equipment Levy	\$3,378,420	\$3,142,992
Debt Service Fund	\$3,278,342	\$0
Nutrition Fund	\$2,485,417	\$0
Total	<u>\$72,270,526</u>	<u>\$21,474,558</u>

Department of Management
Form S-A Publication

**NOTICE OF PUBLIC HEARING
CEDAR FALLS SCHOOL DISTRICT
AMENDMENT OF CURRENT BUDGET
FISCAL YEAR 2013/2014**

Date of Public Hearing: April 7, 2014

Time of Public Hearing: 7:00 PM

Location of Public Hearing: James L. Robinson Administrative Center, 1002 W. 1st St., Cedar Falls, Iowa

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

Area	From	To	Reasons
Instruction			
Total Support Services			
Noninstructional Programs			
Total Other Expenditures	15,844,128	16,077,200	Series 2013 Statewide Sales Tax Debt

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, 2014. 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 7, 2014 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 2013-2014 school year estimated budget expenditures.

	From	To	Reason
Instruction			
Total Support Services			
Noninstructional Programs			
Total Other Expenditures	\$15,844,128	\$16,077,200	Series 2013 Statewide Sales Tax Debt