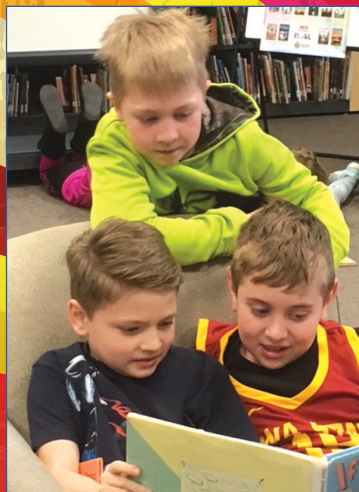
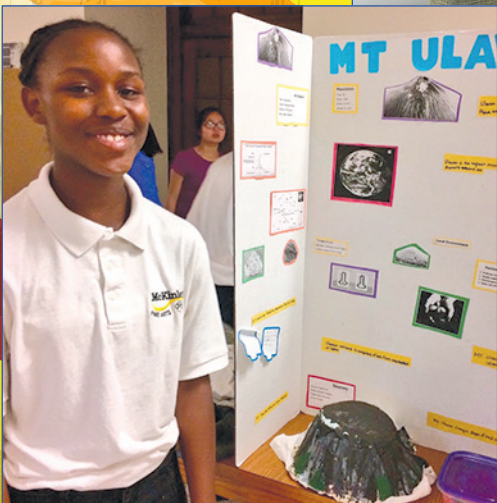


# Cedar Rapids Community School District Fiscal Year 2018-2019 Budget



CEDAR RAPIDS COMMUNITY SCHOOL DISTRICT  
IN THE COUNTY OF LINN, STATE OF IOWA  
2500 EDGEWOOD RD NW  
CEDAR RAPIDS, IOWA 52405

**BUDGET**  
**FISCAL YEAR 2018-2019**

BOARD OF DIRECTORS

John Lavery, President  
Nancy Humbles, Vice-President  
Gary Anhalt  
Jennifer Borcharding  
Rafael Jacobo  
Kristen Janssen  
Mary Meisterling

SUPERINTENDENT  
Dr. Brad Buck

**CEDAR RAPIDS COMMUNITY SCHOOL DISTRICT  
2018 – 2019 BUDGET  
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2018 – 2019 BUDGET  
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# INTRODUCTION SECTION





**June 25, 2018**

**To: Board of Directors  
Cedar Rapids Community School District**

The budget for fiscal year 2019 is herein submitted for your consideration. The budget reflects the priorities as identified by the Board of Education, and will authorize a commitment of resources to meet the goals of the Cedar Rapids Community School District.

This comprehensive budget format is designed in the spirit of the Association of School Business Officials International's Meritorious Budget Award program. It is the belief of the administration that this format enhances the community's understanding of the principles of Iowa school finance, the budgeting process and communicates the priorities of the Board.

There are challenges related to the ongoing, historically low levels of increases in Supplemental State Aid, which for fiscal year 2019 was an increase of 1.08%. However, working in a spirit of collaboration with our various employee groups, foundational compensation settlements for all staff, with the exception of teacher associates, ranged from 1.00% to 1.32% with additional one-time payments for most employee work groups. Settlements for teacher associates were the exception due to a restructuring of the group's wage schedule to align to that of our teaching staff. Foundational compensation settlements for teacher associates grew by 1.84%. These settlements allowed the District to balance the General Fund budget without any staff reductions for the second consecutive year following seven years of budget reductions.

That same collaboration also allowed for a General Fund balanced budget that includes additional discretionary resources to provide funding for key District initiatives including our continued expansion of the Magnet School program, Five Bold Steps for both Future Ready Learners and a Future Ready System. It also allowed for critical improvements in instructional data analytics to better align District resources to measurable student outcomes.

Recognizing the community's understandable sensitivity to property taxes, the Board approved the fiscal year 2019 budget with a decrease in the District's property tax rate, from \$15.38 per thousand dollars of taxable property valuation to \$15.06.

Certainly, no endeavor of this magnitude can be successfully completed in an organization of this size without the assistance of many people. Preparing the budget for fiscal year 2019 has been a collaborative effort with input from the Board of Education, administrators, and employees representing all departments and buildings.

Special recognition is extended to Steve Graham, Executive Director of Business Services, Sherry Luskey, Manager of Accounting and Chris McGuire, Business Services Budget Coordinator. Formatting and developing the budget requires a considerable amount of effort, competence and creativity on their part.

Finally, I offer a special note of gratitude to the Board of Directors, who individually and collectively continues to focus on the highest priority of the Cedar Rapids Community School District: the learning experiences and well-being of our students

Respectfully,

Dr. Brad Buck - Superintendent of Schools

# **Cedar Rapids Community School District**

## **2018-2019 Budget**

### **Executive Summary**

#### **Budget Format**

The budget document is divided into three sections. This section entitled the **Executive Summary**, is the Introductory Section and includes budget highlights, a brief overview and summary of the budget, recent District accomplishments, as well as information on the Board of Education and District leadership team. **The Financial Section** includes five year trends for both revenues and expenditures for all District funds including detailed descriptions of revenue sources at the local, State and Federal level. Information on District long term debt is included in this section as well. The final section entitled **State Reports** includes the required State budget forms that are used in the budget certification process. These reports were approved by the Board of Education and submitted to the State by the April 15<sup>th</sup> budget certification deadline.

#### **Budget Development Process**

##### **Certified Enrollment Count**

The budget development process typically begins with the certified enrollment count for the District. It is this enrollment count that drives the vast majority of the District's General Fund budget. The official statutory annual count date that all public schools in the State of Iowa use is October 1<sup>st</sup>.

##### **Initial Administrative Review of Budget Assumptions**

In October-November of each year, the Superintendent's Roundtable reviews a list of budget "assumptions" that serve as a guide in developing the budget. The budget assumptions include such standards as staffing ratios at all instructional levels, overall wage and benefit growth for the upcoming budget year and the funding levels to be controlled at the individual building level.

##### **Board Review of Budget Assumptions**

In November-December, the Board of Education reviews the budget assumptions and helps to determine funding priorities. It is at this time that the Board discusses District goals and priorities for the upcoming year. Budget assumptions are typically revised during this Board review process based upon the wishes of the Board. Due to extenuating circumstances related to Facilities Master planning efforts, the assumptions were delayed until January 2018 when they were shared with the Board of Education. The FY2019 Budget assumptions are contained in this Executive Summary section.

##### **Follow up Administrative Review of Budget Assumptions**

Following the Board review, the Superintendent's Roundtable reviews final revisions as appropriate to the budget assumptions in preparation for budget development.

##### **Building the Budget**

Responsibility for constructing the budget rests upon both central and building based initiatives.

- **Central District budgeting** is the responsibility of a host of central District administrators. Budgets from prior years serve as the starting point for building each administrator's budget. Changes in funding levels for each administrative budget is determined by funding priorities and resource availability. Building the budget for central office administrators begins to some degree after the certified enrollment count in October and concludes the following spring, usually April – May each year prior the beginning of the fiscal year which starts July 1.

**Cedar Rapids Community School District**  
**2018-2019 Budget**  
**Executive Summary**

- **Budget adjustments** which is also the responsibility of a host of central District administrators, typically include both new revenue sources and spending adjustments based upon a variety of economic factors.
- **Building level budgeting** is based upon a District prescribed per pupil formula. Funding from this formula is provided to the building principal for their discretionary use. With few exceptions, building based budgets typically fund instructional materials, supplies and services needed at the building level.

**Compilation of the Line Item Budget**

Compilation of the complete line item budget follows the Budget Assumption recommendations, which are reflective of both the Board of Education and central administration. It is through this process that the District's line item budget ultimately reflects the balance between providing the very best instructional programs in the context of the District's limited resources.

**Line Item Budget v. Certified Budget**

It is important to note there are two distinctive budget types with uniquely different purposes that are developed in tandem and are both incorporated together into this complete budget document. The following is a description of both budget types.

**Certified Budget**

The Proposed School District Budget Summary and Supplemental Detail, (Certified Budget) is required by Iowa Statute to be filed with the Linn County Auditor by April 15, of each year. This "Certified Budget" provides the data that is the basis of the school property tax levy to begin on July 1, (immediately following the April 15<sup>th</sup> deadline above) and run through June 30, of the following calendar year. In addition, the Certified Budget establishes the legal expenditure limit in each of the various expenditure categories of the school District.

In meeting the Certified Budget filing requirement of April 15, it is necessary to "re-estimate" miscellaneous incomes and expenditures for the current fiscal year as well as "initially estimate" miscellaneous incomes and expenditures for the upcoming fiscal year.

Because the process requires making estimates for as much as fifteen months in advance, it may be necessary to amend the budget to change the legal expenditures limit in some of the various categories. In the event the budget is amended, the legal expenditures limit can only be increased to use unanticipated miscellaneous incomes or prior year unused funds. The current fiscal year school property tax levy is final and cannot be changed.

In March or April of each year, the Board of Education holds a public hearing on the certified budget, as required by statute, with formal approval following the hearing and submittal of the approved budget to the County Auditor and State Department of Education by the statutory deadline of April 15<sup>th</sup>.

**Line Item Budget**

The Line Item Budget on the other hand is designed to serve as a management tool. It is a detailed, line-by-line breakdown, of all expenditure and revenue accounts in all District funds. It is the culmination of a six-month development process as described above, reflecting input from the Board of Education and Executive Council Administrators. The purpose of the Line Item Budget is to provide timely information with which to make strategic decisions that ultimately affect the



## **Cedar Rapids Community School District 2018-2019 Budget Executive Summary**

quality of education provided to our children. The Line Item budget is completed in May or June of each year, prior to the July 1<sup>st</sup> beginning of the fiscal year.

### **Special Note to our Readers**

Assembling the Line Item Budget is a complex process that involves key input and decisions from many district administrators. As a result, a number of key budgetary decisions involving both funding and expenditure issues often times remain unresolved beyond the April 15<sup>th</sup> statutory deadline to certify the budget.

Despite this delay, the District is required to comply with the April 15<sup>th</sup> statutory deadline for certifying its budget and tax levy rate with the county auditor. This timing conflict results in the Certified Budget's expenditures and revenues not completely matching the Line Item Budget's expenditures and revenues. The State required Certified Budget is included at the end of this budget document in the **State Reports Section**, where certified expenditures and revenues as approved by the Board of Education on April 10, 2018 may be found.

The Line Item Budget information contained in the main body of this document is reflective of the actual implemented budget plan to fund the district's instructional programs and services and therefore is more accurate and complete.

### **Funding Key District Initiatives**

Planning the fiscal year 2019 budget was again a balance between a historically low level of State Supplemental Aid growth at 1.1% and employee compensation settlements that are anticipated to grow on average 1.2% with existing staff levels. Unprecedented changes in the State's collective bargaining laws as approved by the 2017 Iowa Legislature, provided Iowa School Boards added bargaining power to reach employee compensation settlements more in line with growth rates of State funding. The balance in funding growth to employee settlements for both FY2018 and FY2019 pay an important role in maintaining a strong General Fund position without the need for staff reductions that characterized District budget planning efforts in recent years.

A General Fund balanced budget that also includes additional discretionary resources to provide funding for key District initiatives including our continued expansion of Magnet Schools, Five Bold Steps for both Future Ready Learners and a Future Ready System. It also provides resources for improvements in student assessments, selective sub task force implementations, and enhanced student security. These initiatives and others are summarized within the General Fund "budget scorecard" that can be found in **Exhibit E-1**.

In recent years, the scorecard was a summary of revenue enhancements and spending reductions needed to maintain stable spending authority reserves. The scorecard for Fiscal year 2019 shows for the second consecutive year, a summary of responsible spending increases that still allow for a materially stable Unspent Balance in the General Fund.

### **Budget in Brief**

The following budget information is designed to provide the reader a brief overview of the District's budget in an easy to understand format. This section is a compilation of charts and graphs that serve to identify important trends and other financial data, which impacts the Cedar Rapids Community Schools. It is also designed to give the reader some insight into Iowa School

# Cedar Rapids Community School District 2018-2019 Budget Executive Summary

## E-1

### Fiscal Year 2019: General Fund Budget Planning Scorecard

Assumes 1.0% SSA & +\$5 per pupil revenue growth. Total compensation growth of 1.19%

Revised 5-31-18

	<u>Dollars</u>	<u>FTE</u>
<b>Estimated pre-scorecard change in FY2019 Unspent Balance (5-29-18)</b>	<b>\$2,679,439</b>	
<b>1 New Revenue Sources</b>		
1 Instructional Material Fee increase by CPI-U	\$11,924	
2 United Way contribution towards Data Analysts (MEM)	\$0	
3 Cellular Extension on Kingston Tower - Grain management - proposed	\$9,000	
<b>Total New Revenue</b>	<b>\$20,924</b>	
<b>2 New Costs for Additional Programs &amp; Services</b>		
1 Additional student assessments - worst case (Karla Ries)	\$86,400	0.0000
2 Increase Building Controlled budgets 1%	\$25,000	0.0000
3 Magnet School Expansion (Val/MEM/Noreen) 10% increase on \$445k budget	\$45,000	0.0000
4 Family and Consumer Science @ WHS - instructor	\$80,000	1.0000
5 Non instructional software back to General Fund from SAVE	\$750,000	0.0000
6 Sub Task Force Recommendations	\$250,000	0.0000
7 Building Security needs	\$100,000	0.0000
8 Transportation support - clerical	\$50,000	1.0000
<b>Total New Expenditures</b>	<b>\$1,386,400</b>	<b>2.0000</b>
<b>Net New Costs</b>	<b>\$1,365,476</b>	<b>2.0000</b>
<b>Balance to increase (decrease) Unspent Balance</b>	<b>\$1,313,963</b>	

Finance concepts in order to appreciate and better understand what critical factors affect a public school District's budget.

### Enrollment

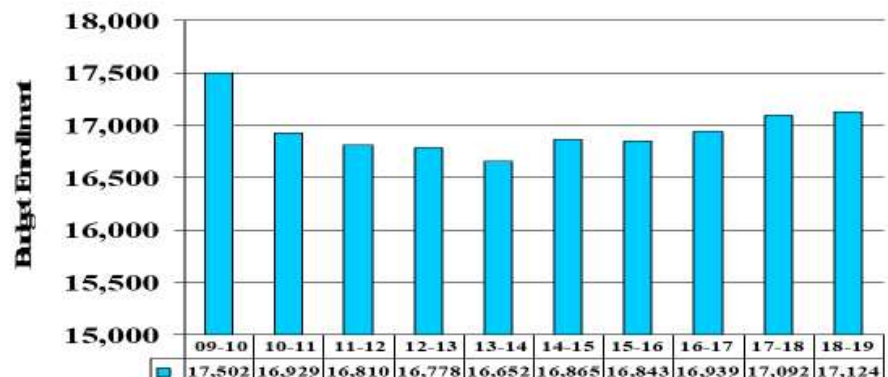
#### Trends: Exhibit E-2

shows that for fiscal year 2018-2019, certified enrollments increased by 68 students over the previous year to 17,124. Enrollment patterns over the last 10 years show an enrollment decline of

### Certified Enrollment Trends



## E-2

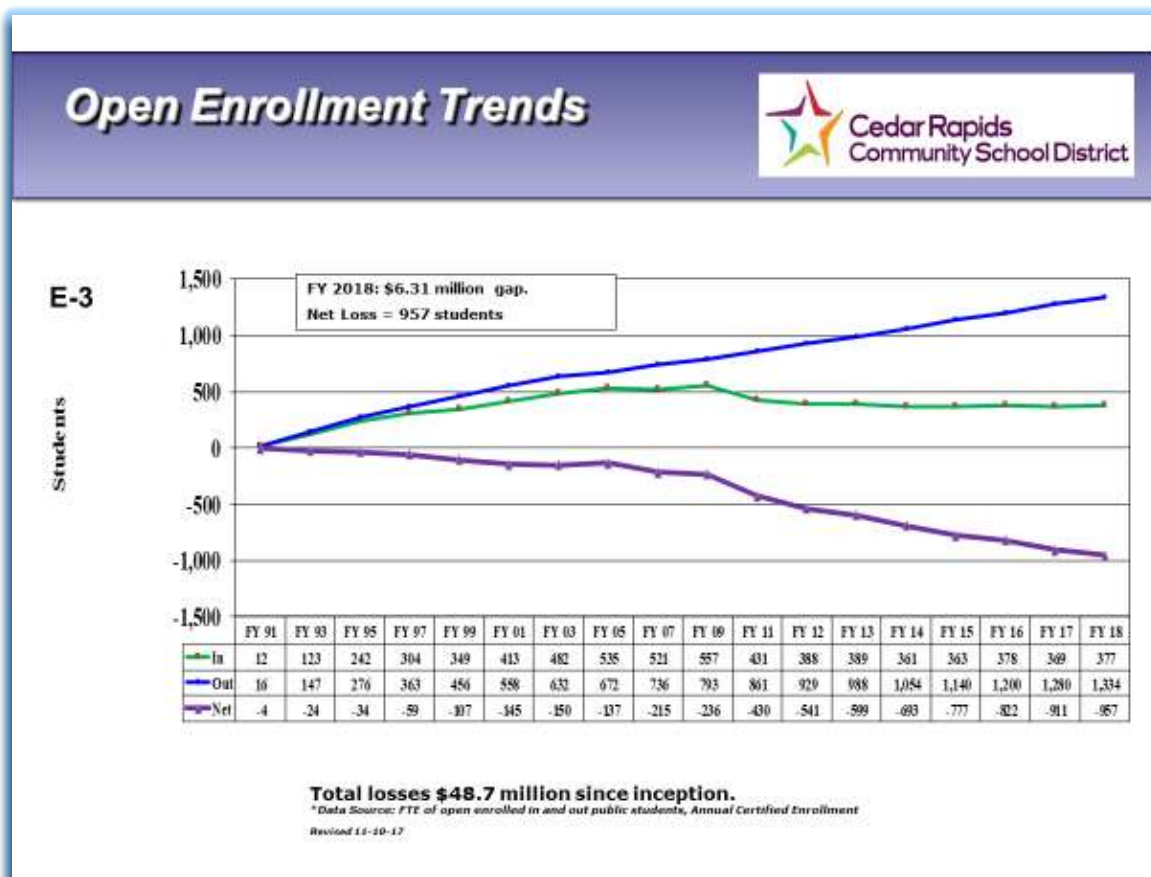


## Cedar Rapids Community School District 2018-2019 Budget Executive Summary

2.2%. Overall the District has lost approximately one third of total enrollment when comparing the highest enrollment in the history of the District in the 1969-70 school year when District enrollment was approximately 25,000 students. Long-term enrollment stability is vital to school Districts.

**Open Enrollment:** Despite enrollment losses, the Cedar Rapids Community School District continues to be the second largest school District in the state. It is surrounded by other smaller school Districts in the Cedar Rapids metropolitan area. As with other large school Districts in the state that are surrounded by smaller school Districts, the Cedar Rapids Community School District experiences a net out migration of its students through the State of Iowa's Open Enrollment law.

As can be seen in **Exhibit E-3**, trends in net student enrollment losses have shown steady growth



over time. The District experienced net student losses of 957 pupils during its most recent enrollment count. Since inception of open enrollment during the 1990-1991 school year, the District has lost \$48.7 million in tuition costs paid to other public school districts.

**District Cost per Pupil:** Though the state funding formula refers to District “cost” per pupil, it could be appropriately termed District “revenue” per pupil. This is because each year the state legislature determines the level of General Fund budget growth for public schools. This is also known as State Supplemental Assistance (SSA) growth. The level of new revenues to a public school District is highly dependent upon where the legislature sets this figure. For fiscal year

## Cedar Rapids Community School District 2018-2019 Budget Executive Summary

2018-2019 the State legislature approved 1.0% SSA growth for schools. In addition, the State increased our District an additional \$5 per pupil according to the terms of Senate File 455. This resulted in an overall SSA growth rate of 1.08%.

**SSA Growth:** Exhibit E-4 shows the history of state revenue growth to public schools over the past ten years. In recent years, low to no growth has had an adverse effect on the District, forcing the implementation of budget reduction measures to stabilize General Fund reserves. This was due in large part to collective bargaining laws that made it difficult to control increases in compensation for employee groups that would often times rise faster than state allowed revenue growth rates forcing the District to reduce staff to balance the General Fund budget. For fiscal years 2018 and 2019, District control over compensation increases was substantially improved by actions of the State legislature. Changes in State collective bargaining laws enabled the District to avoid staff reductions to balance the budget for both years without staff reductions.

### State Supplemental

**Aid:** Exhibit E-5 shows the level of new State Supplemental Aid the District will receive is largely dependent upon budgeted student enrollment from the previous fiscal year and the change in District Cost per Pupil. For fiscal year 2019, the increase in General Program supplemental aid is \$1.5 million or 1.3%. When factoring net losses of students due to Open Enrollment, the actual increase in General Program revenues is 0.97%.

### Supplemental State Aid (SSA) Growth Trends



#### E-4

<u>Fiscal Year</u>	<u>Allowable Growth</u>	<u>District Cost per Pupil</u>
2009-2010	4.00%	\$5,768
2010-2011	2.00%	\$5,883
2011-2012	0.00%	\$5,883
2012-2013	2.00%	\$6,001
2013-2014	2.00%	\$6,121
2014-2015	4.00%	\$6,366
2015-2016	1.25%	\$6,446
2016-2017	2.25%	\$6,591
2017-2018	1.11%	\$6,664
2018-2019	1.08%	\$6,736

Note: SSA (formerly referred to Allowable growth) changed in FY2014

### Calculation of District New Money net of Open Enrollment Losses Fiscal Year 2019



#### E-5

Calculation of District New Money				
	<u>FY 2018-2019</u>	<u>FY 2017-2018</u>	<u>Increase (Decrease)</u>	<u>Percent Change</u>
Budgeted Enrollment	17,129.42	17,091.54	37.88	0.22%
x District Cost per Pupil	\$6,736	\$6,664	\$72	1.08%
= Regular Program Revenues	\$115,383,773	\$113,898,023	\$1,485,751	1.30%
- Open Enrollment Losses	-\$6,309,564	-\$5,872,306	-\$437,258	-7.45%
= Total New Money OE adjusted	\$109,074,209	\$108,025,717	\$1,048,493	0.97%

Revised 3-26-10

State Supplemental Aid Growth of 1.0% & \$5 per pupil (SF 455)



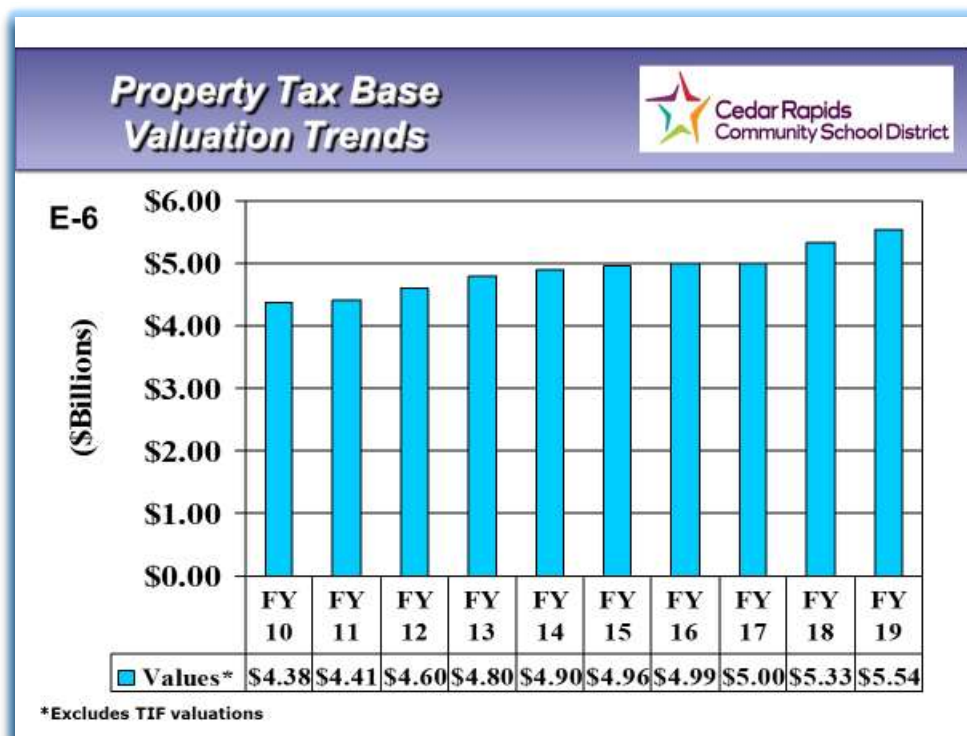
# Cedar Rapids Community School District 2018-2019 Budget Executive Summary

**Property Tax Valuations:** For fiscal year 2019 growth in the property tax base (excluding tax increment financing valuations, TIF) was a strong 4% as depicted in **Exhibit E-6**.

The percentage increase in tax base for fiscal year 2019 is substantially higher than the average increase of 2.8% over the past 10 years.

In general, increases in property valuation that exceed increases in tax requirements from public entities benefit taxpayers by allowing the tax burden to spread out across a wider tax base. Despite two consecutive years of strong growth, the taxable value per pupil for the Cedar Rapids Community School District continues to be lower than the State-wide average for what is now, ten consecutive years.

This indicates a tax base that on average is lower relative to other Iowa public school Districts. For fiscal year 2019, average taxable value per pupil for the District is \$323,598 compared to a State wide average of \$346,000. A key long term impact of an eroding tax base is upward pressure on tax levy rates.



**Cedar Rapids Community School District  
2018-2019 Budget  
Executive Summary**

**Property Tax Levy Trends:** As can be seen in **Exhibit E-7**, the District has reduced the property tax levy for the first time in 4 years to \$15.06 per \$1,000 of taxable valuation. There are a number of factors at play regarding this reduction. The major reason is that funding growth (SSA) of 1.08% has been outpaced by the 4% rate of growth in the property tax base which has the effect of driving down the tax rate.

**Tax Levy Comparability:** The District's tax rate remains relatively low when compared with other Iowa public school Districts. In **Exhibit E-9**, the Cedar Rapids Community School District's levy rate is compared to other public school Districts in Linn County and the Urban Education Network, (UEN). The UEN includes the eight largest school Districts in the State of Iowa. With a total levy rate of \$15.06 for fiscal year 2019, and a rate adjusted for income surtax at \$16.29, the Cedar Rapids Community School District remains very competitive in both comparison groups. The "adjusted for income surtax rate" provides a fairer comparison of school Districts as some Districts collect an income surtax to supplement their property tax collections while other school Districts do not.

**Legal Debt Margin:** As of June 30, 2018 the District will have \$103.8 million in total long term outstanding

**FY 2019 Comparative Property Tax Levy Rates  
E-9**

<u>Linn County</u>	<u>Levy Rate</u>	<u>Adjusted for Surtax</u>
Mount Vernon	\$18.41	\$19.87
Center Point-Urbana	\$18.35	\$19.84
Lisbon	\$18.50	\$18.65
Marion Independent	\$17.99	\$18.53
Central City	\$17.60	\$17.60
Linn-Mar	\$17.37	\$17.37
Springville	\$15.80	\$17.08
College	\$16.63	\$16.63
North Linn	\$15.57	\$16.34
<b>Cedar Rapids</b>	<b>\$15.06</b>	<b>\$16.29</b>
Albumett	\$13.78	\$13.99

<u>UEN</u>	<u>Levy Rate</u>	<u>Adjusted for Surtax</u>
Des Moines	\$18.56	\$18.56
Council Bluffs	\$17.24	\$17.24
<b>Cedar Rapids</b>	<b>\$15.06</b>	<b>\$16.29</b>
Sioux City	\$15.35	\$16.07
Iowa City	\$14.93	\$15.98
Davenport	\$15.46	\$15.46
Dubuque	\$14.60	\$14.60
Waterloo	\$14.57	\$14.57

**E-10**

As of June 30, 2018, the District's legal debt margin is computed as follows:

Total assessed valuation*		\$9,373,469,389
Debt limit = 5% of total assessed valuation	=	\$468,673,469
Amount of debt applicable to debt limit, total general obligation bonded debt and capital loan payable	less:	\$103,791,461
Excess of debt limit over bonded debt issued, legal debt margin	=	<u>\$364,882,008</u>

\* Total assessed valuation includes Tax increment Financing, (TIF) valuation military exemptions deducted - Source: Linn County Auditor.

# Cedar Rapids Community School District 2018-2019 Budget Executive Summary

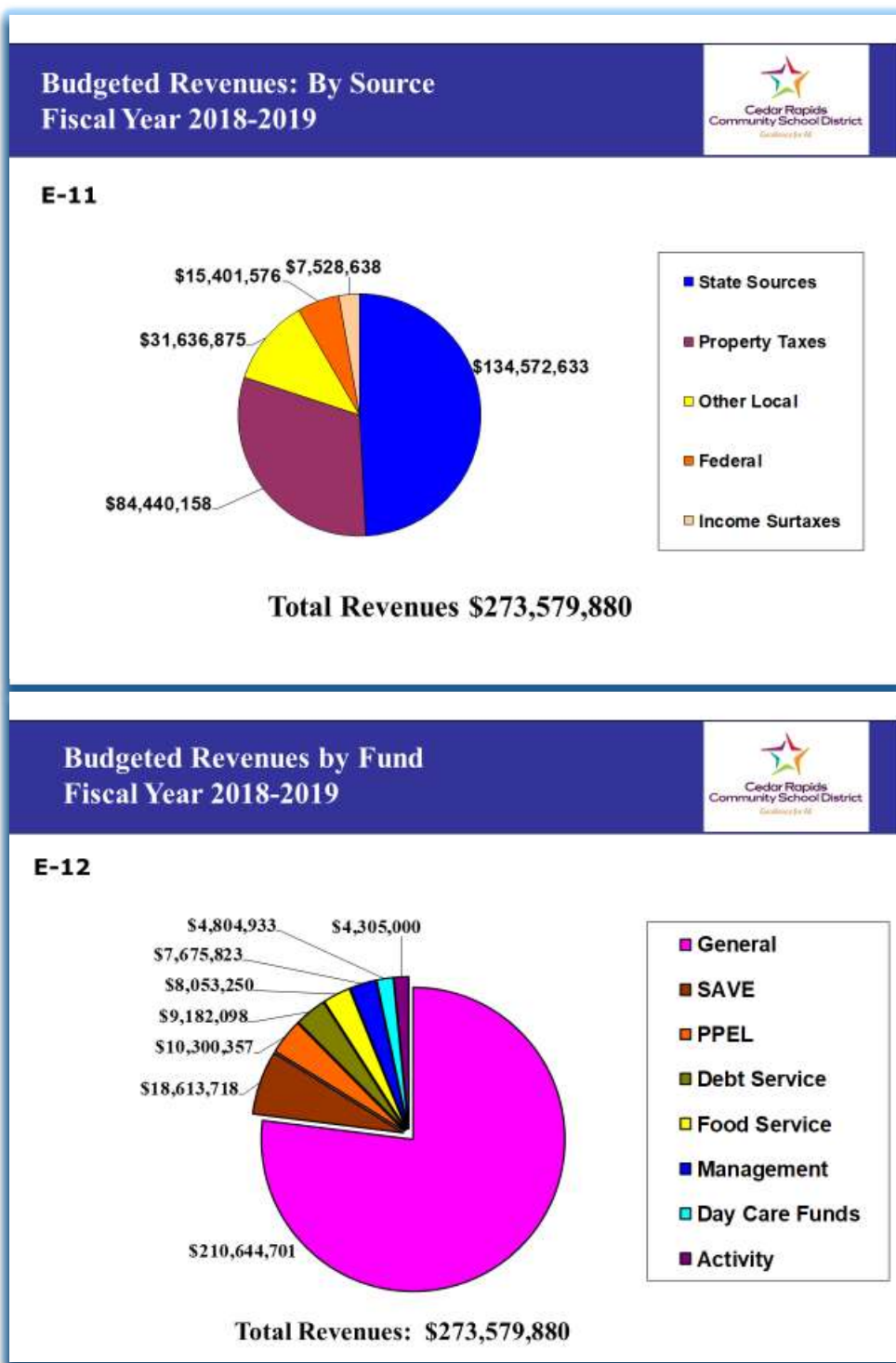
debt. As can be seen in **Exhibit E-10** the District is comfortably within the statutory debt ceiling of \$468.7 million. Specific debt information may be found in the Debt Service Fund section of this budget document.

## Where does District money come from?

As can be seen in **Exhibit E-11**, funding for the Cedar Rapids Community Schools comes from a variety of sources. The largest amount of funding (49 percent) comes from the State of Iowa, largely in the form of state aid. State revenues also include Secure an Advanced Vision for Education Tax, (SAVE), revenues which are used for infrastructure, tax relief and technology needs. Local property taxes make up the second largest slice of District revenues representing 30% of the total with Other Local sources at 11%. Other local revenues are comprised largely of student sales in the food service and co-curricular areas, earnings on investments and local grants. Income Surtaxes and Federal revenues continue to play an important role in District revenues as well.

## District Revenues by Fund:

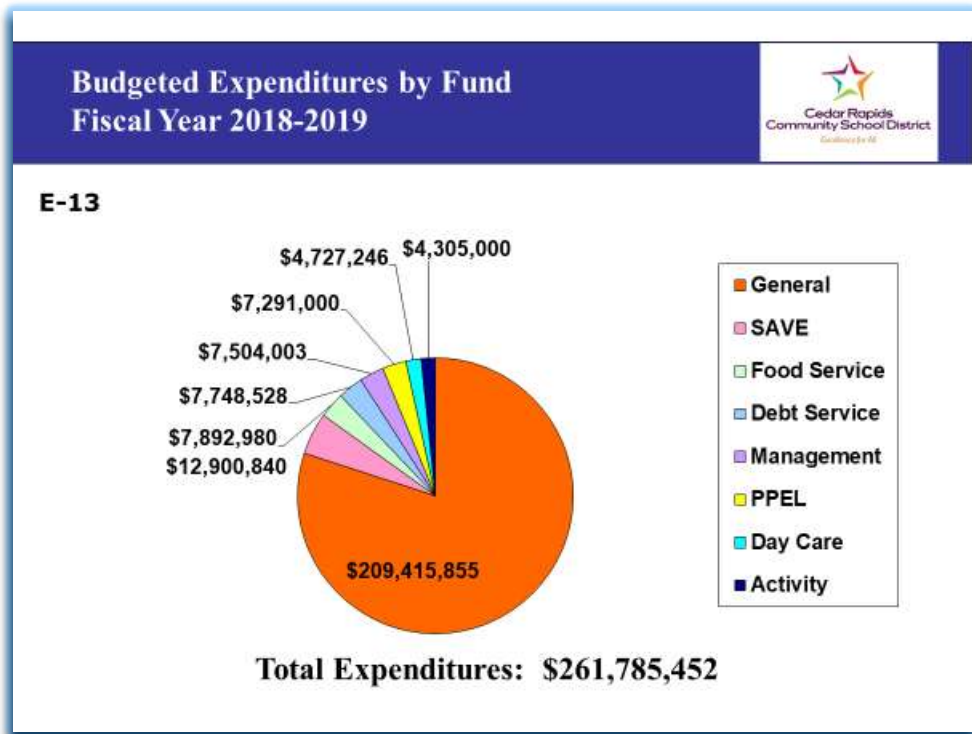
Another way to view the District's total revenues is by individual fund. As can be seen in **Exhibit E-12**, there are eight funds listed and their projected revenues. The General Fund, which is used to account for all instructional expenditures, continues to be the largest fund comprising



# Cedar Rapids Community School District 2018-2019 Budget Executive Summary

approximately 77% of total District revenues. The SAVE Fund is the second largest at 7% of total District revenues.

**Expenditures by Fund:** As with revenues previously discussed, expenditures are also accounted for on a fund-by-fund basis as required by the Code of Iowa. As can be seen in **Exhibit E-13**, the General Fund, where all the District's instructional costs are charged, accounts for approximately 80% of total District expenditures. SAVE Fund expenditures account for 5% overall.



## Legal Compliance Expenditures

Each year, in March, the proposed budget is presented to the Board of Education for review. The Board of Education holds public hearings and may add to, subtract from or change appropriations, but may not change the form of the budget. The budget must be adopted by an affirmative vote of a majority of the Board of Education by April 15. Once adopted, the budget can be amended through the same process, with all budget amendments to be completed by May 31st of the budget year affected.

<b>E-14</b>	<b>Published</b>	<b>Amended</b>	<b>Anticipated</b>	
	<b><u>Budget 2019</u></b>	<b><u>Budget 2018</u></b>	<b><u>Budget 2018</u></b>	<b><u>Actual 2017</u></b>
<b>Expenditures:</b>				
Instruction	\$147,693,744	\$142,568,223	\$145,868,616	\$135,628,079
Support Services	\$71,810,637	\$69,943,425	\$71,219,109	\$72,792,701
Non-instructional Programs	\$12,660,870	\$12,246,933	\$12,174,647	\$11,790,315
Other Expenditures	\$27,873,481	\$33,620,457	\$32,038,482	\$29,008,611
<b>Total Expenditures</b>	<b>\$260,038,732</b>	<b>\$258,379,038</b>	<b>\$261,300,854</b>	<b>\$249,219,706</b>

Actual comes from CAFR Required Supplementary Information - Budgetary Comparison Schedule



## Cedar Rapids Community School District 2018-2019 Budget Executive Summary

**Exhibit E-14** shows formal and legal budgetary control for the certified budget is based upon four major classes of expenditures known as functional areas, not by fund or fund type. Combined budgeted expenditures from all District funds, Governmental and Proprietary, are “certified” based upon four functional categories. These four functional areas are instruction, support services, non-instructional programs and other expenditures. It is the actual expenditures in each of these categories that are compared at year-end to the “certified” spending levels to determine whether the District has exceeded its certified budget in any one of these respective categories. Management can transfer within functional area, within fund type, without approval of the governing body. It is necessary, therefore, to aggregate the expenditures of the budgeted activities within the governmental funds on a functional area basis and to compare such functional area totals to functional area budgeted totals in order to demonstrate legal compliance with the budget. The District’s budget for revenue focuses on the individual fund revenue rather than on aggregated fund totals.

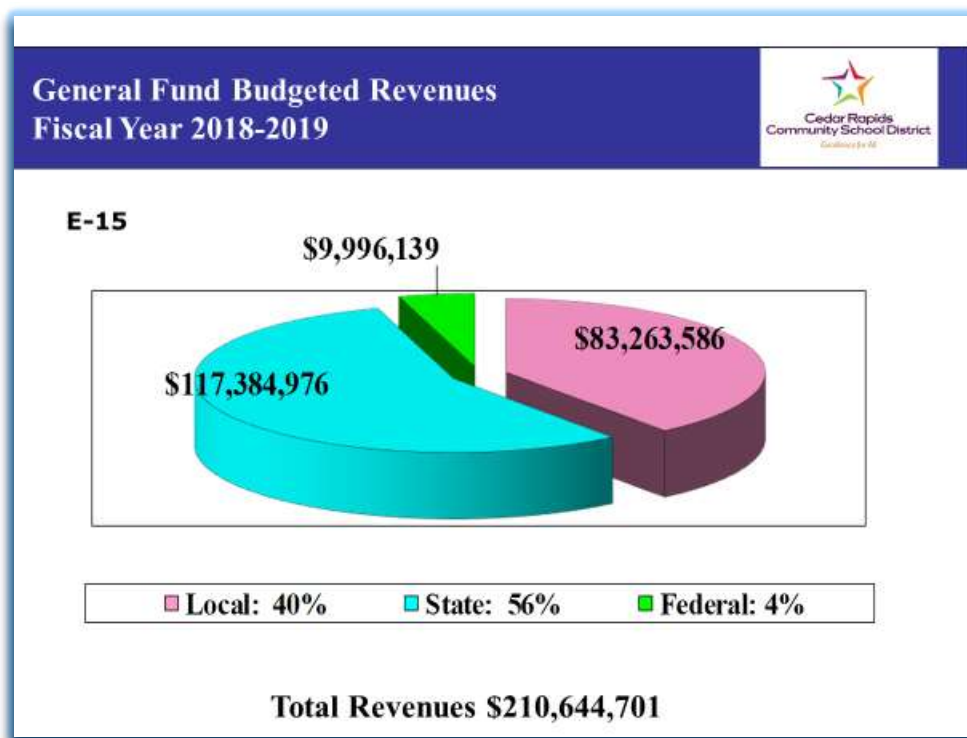
**Where does the General Fund money come from?** As can be seen in **Exhibit E-15**, General Fund revenues come largely from state and local sources. State Aid to schools and local property taxes based upon the school funding formula comprise most of the funding. Federal grants, such as Title I and Perkins make up the balance.

### How is General Fund money spent?

By far and away the clear majority of General Fund monies are expended for staff salaries and benefits. The Cedar Rapids Community School District is a human resource intensive organization,

requiring many certified instructional staff members and related support staff to deliver instruction to over 17,000 students in the District. On average, public school Districts in the State of Iowa spend between 80-85% of their General Fund monies on staff.

**Exhibit E-16** shows that 80 percent of the General Fund budget is for staff salaries and benefits. (Actual results at the end of the fiscal year will likely be slightly higher due to accounting practices for department reserves.) The remainder is for services, supplies, equipment and fund



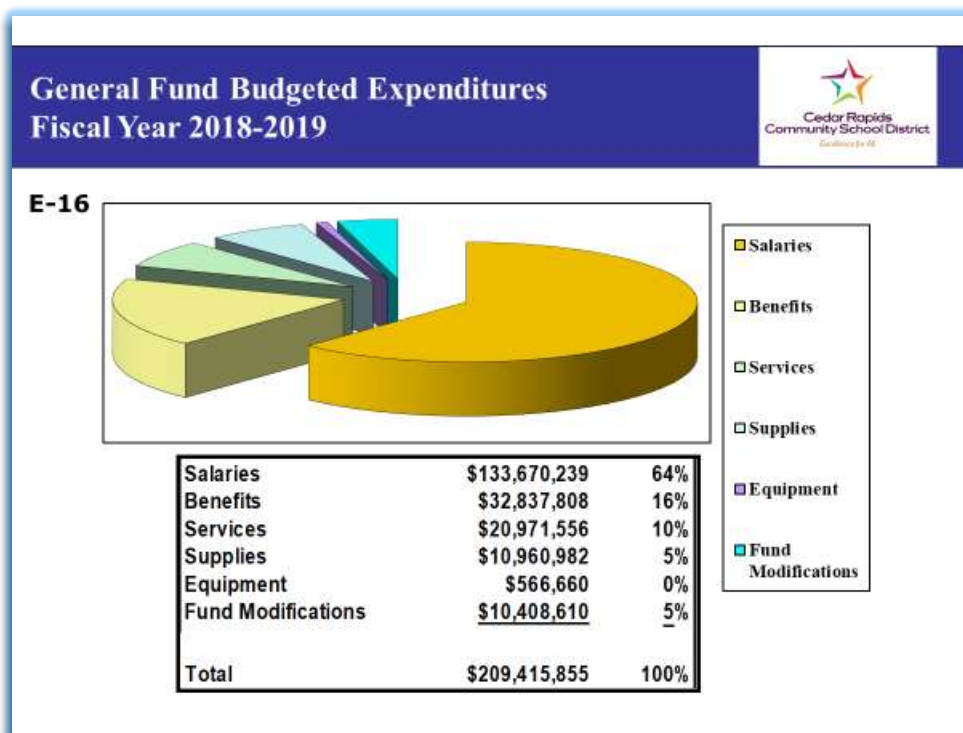
# Cedar Rapids Community School District 2018-2019 Budget Executive Summary

modifications. The fund modification category represents a funding pass through to the Grant Wood Area Education Agency. These “flow through” costs are set by state mandated formula.

## Instructional Support

**Program:** For fiscal year 2019, the District will receive \$8.45 million in spending authority from the Instructional Support Levy, (ISL). Fiscal year 2019 represents the third of a five year Board approved 10% ISL program for fiscal years 2017-2021. The ISL is to be funded in part with an income surtax not to exceed 6%. For fiscal year 2019, a 5% income surtax has been used.

**Exhibit E-17** depicts ISL revenues from two sources, property tax and income surtax. Revenues from this program support critical instructional needs in areas such as pre-kindergarten to 5<sup>th</sup> grade reading assistance, instructional technology support, curriculum materials and textbook adoptions, building instructional support, wellness and counseling programs.



## E-17

### Fiscal Year 2019 Instructional Support Levy (ISL) Budgeted Revenues & Expenditures

Revised 4-25-18

#### Budgeted Revenues

Income Surtax	\$7,310,683
Property Tax	<u>\$1,143,476</u>
<b>Total Revenues</b>	<b>\$8,454,159</b>

#### Budgeted Expenditures

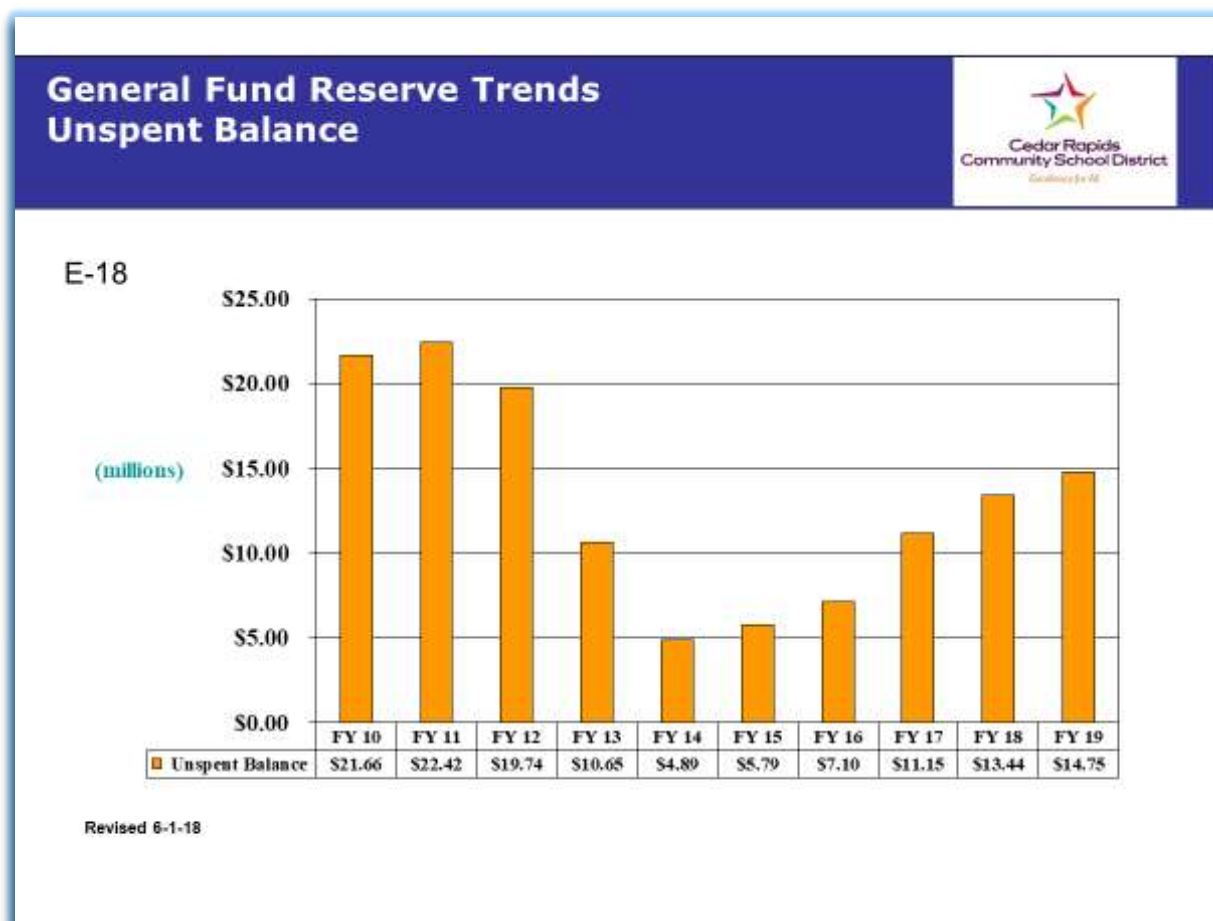
Wellness support	\$40,000
Technology software, hardware and support	\$1,159,841
Data Warehouse needs	\$35,000
Curriculum materials and support	\$1,390,050
School building instructional equipment & supplies	\$585,000
High School assistance & support	\$233,350
PK-5 reading assistance & support	\$1,399,311
Instructional Staff support - counselors	\$2,600,498
Superintendent	\$12,838
College & Career Readiness	\$44,950
ELSC OLL Tech/Secretary Support	\$696,258
ELSC On-Line Learning Support	\$71,637
BIG Program	<u>\$185,426</u>
<b>Total Budget / Expenditures</b>	<b>\$8,454,159</b>

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## **General Fund Reserve Trends**

**General Fund Reserves:** Probably the most confusing and difficult concept to understand in Iowa School Finance is that of General Fund reserves. There are a variety of measures of fund reserves in the General Fund. Two very important measures are; Unspent Balance and Fund Balance. Though each measurement is based upon different factors, both are important and very relevant in measuring the financial health of the fund.

**Unspent Balance:** “Unspent Balance” is the term used in school finance to describe the unspent “spending authority” remaining at the end of a fiscal year in the school District’s General Fund. It is unique to the General Fund only. Spending authority is granted to schools through a complex formula called the Iowa School Finance Formula. Spending authority remaining at the end of the fiscal year is the difference between total spending authority the General Fund is granted, less what is expended. This difference accumulates from previous years making up the Unspent Balance.



The Unspent Balance may or may not be fully backed by the fund balance. This is because of factors such as property taxes or State Aid which may not always be paid on time. There are many other factors that can also cause the ending fund balance to be different than the Unspent Balance.

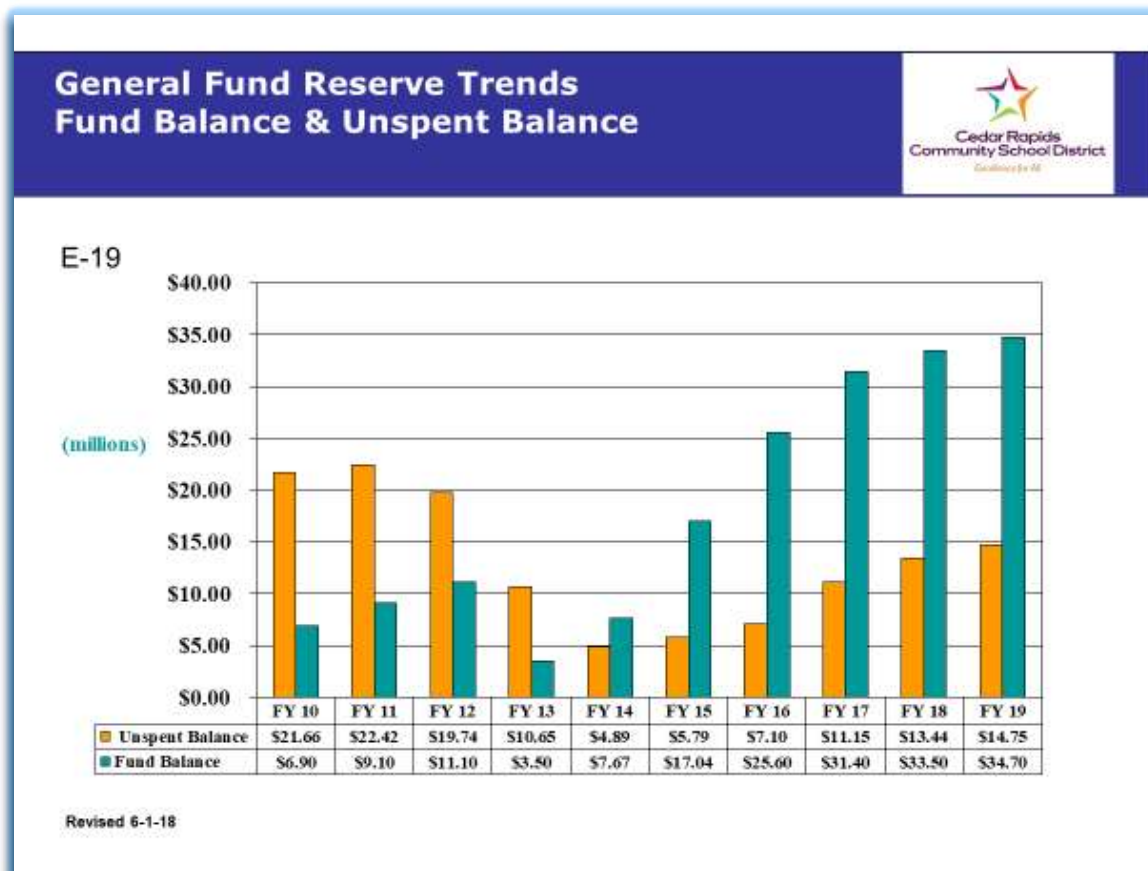
## Cedar Rapids Community School District 2018-2019 Budget Executive Summary

Unspent Balance reserve trends can be seen in **Exhibit E-18**. After several years of stable spending authority reserves, the Unspent Balance declined rapidly to \$4.89 million at the end of fiscal year 2014. A decline of \$17.5 million over three years. Due in large part to continued planned spending reductions, the Unspent Balance is now stable with a predicted ending balance of \$14.75 million at the end of fiscal year 2019.

**Fund Balance:** Another measurement of reserves in the General Fund is the fund balance, which represents the net difference between cash, investments and outstanding receivables, (Assets) and outstanding amounts owed the District (Liabilities).

As stated earlier, fund balance may or may not match the Unspent Balance. Outside investors who may be contemplating purchasing general obligation bonds for school construction purposes or bond rating agencies such as Moody's are much more interested in this measure of reserve than in the Unspent Balance.

As can be seen in **Exhibit E-19** the FY2019 ending fund balance is predicted to exceed the Unspent (Spending Authority) Balance by nearly \$20 million. This is due in large part to the



District's use of the Cash Reserve Levy which allows the District to rebuild depleted General Fund reserves. Unfortunately, revenues generated using the Cash Reserve Levy carry no spending authority under Iowa law. In addition to rebuilding fund reserves, the Cash Reserve Levy also allows the District to raise revenue through local property tax to make up for unfunded, or under-funded federal and state mandates, delinquent property taxes and occasional State Aid cuts from the State.



## Cedar Rapids Community School District 2018-2019 Budget Executive Summary

**Exhibit E-19** provides a comparison of unspent balances and ending fund balances over time. The impact of the national recession a decade ago led to an across the board 10% reduction of State Aid to schools during fiscal year 2010 amounting to \$10.4 million. This caused the fund balance to fall well below the Unspent Balance at that time. Additionally, the State underfunded the fiscal year 2011 budget in the amount of \$5.8 million further compounding the disparity between these two ending balance measurements. Since then, the District has clearly re-established a solid fund balance position predicted to be \$34.7 million or 16.6% of budgeted expenditures for FY2019.

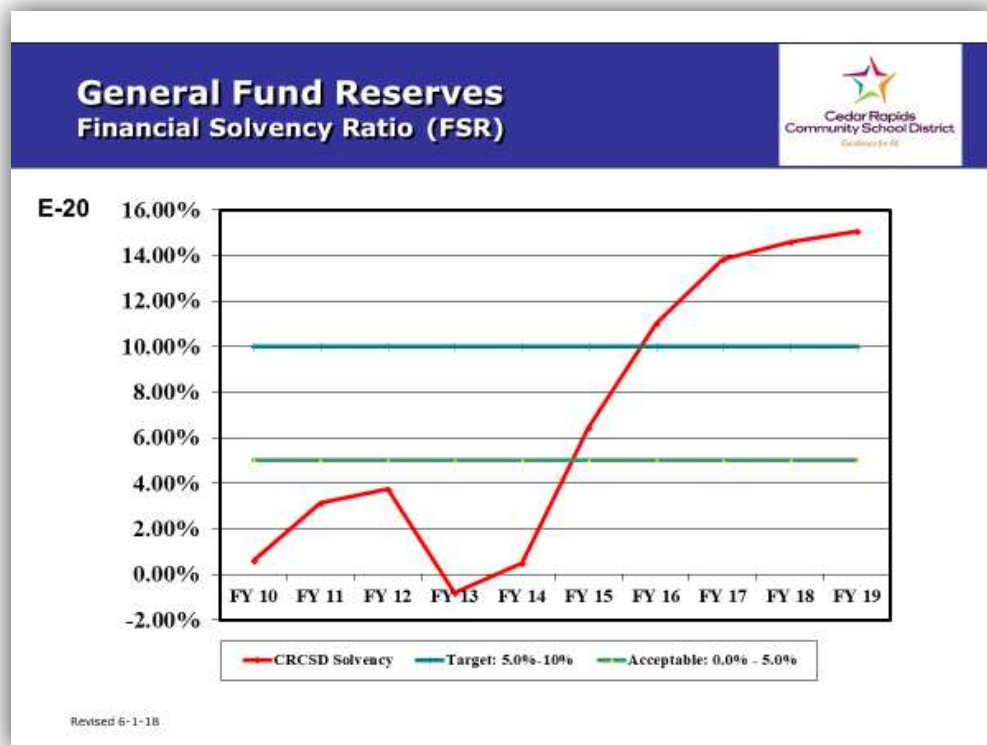
### Financial

**Solvency Ratio:** Is a measure of financial health that resulted from the “Study of School Corporation Financial Operations” study conducted in 1990 by Ehlers and revised in 2011. The ratio of unassigned plus assigned general fund balance to actual revenues is defined in the following operational equation: (financial solvency ratio = unassigned plus assigned general fund balance / general fund revenues-

AEA flow-through). The target ranges and classification criteria established by the Ehlers study are as follows: (a) target solvency position equals 5.00% through 10.00%, (b) acceptable solvency position equals 0.00% through 4.99%, (c) solvency alert equals -3.00% through -0.01%, and (d) solvency threat equals less than -3.00% (ISCAP, 1991).

**Exhibit E-20** shows actual and forecast Financial Solvency ratios. In previous budget years the Board’s goal was to maintain a ratio in the range of 8-10%. Several years ago, the District Audit Committee recommended a reserve level of 14%. The forecast ratios show marked improvement beginning in fiscal year 2014 and carrying forward to FY2019 with a predicted 15% ratio.

**Cash Reserve Levy:** It is the General Fund “cash reserve levy” that allows a school District to replenish its cash reserves with revenues generated by local property taxes. **Exhibit E-21** shows cash reserve levies over the past ten years. In fiscal year 2010 the cash reserve levy was set to what would be appropriately described as a “maintenance level.” For fiscal year 2011, the cash



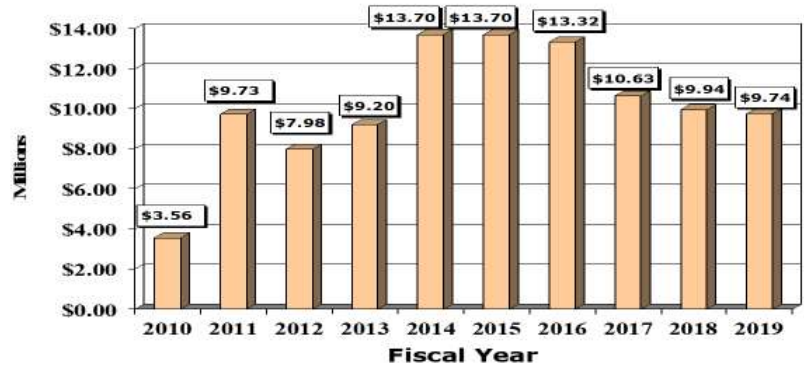
## Cedar Rapids Community School District 2018-2019 Budget Executive Summary

reserve levy was set at \$9.7 million to replace a portion of the State Aid cuts in fiscal years 2010 and 2011 totaling \$16.2 million. The cash reserve levy was set at \$8 million in fiscal year 2012 and \$9.2 million for fiscal year 2013 to complete the recovery of previous State Aid cuts. For fiscal years 2014, 2015 & 2016, the cash reserve levy exceeded \$13 million to re-build fund reserves that were depleted because of missed budget reduction targets in fiscal years 2012 & 2013. The cash reserve levy was reduced in fiscal years 2017 & 2018 because of improved General Fund reserves. The fiscal year 2019 cash reserve levy continues a pattern of slow decline due to the strong position of the General Fund. Though just under \$10 million is being levied, the State would legally allow as much as \$21.5 million levied.

### Cash Reserve Levy Trends



**E-21**



*FY2019 Maximum Cash Reserve Levy \$21.5 million*

### Reserve Trends in Other District Funds

A review of all other District funds follows. A description of each fund, its purpose, revenue sources, statutory authority and ending fund balance trends is provided. Additional expenditure and revenue detail of all District funds is provided in the Financial Section of this budget document.

#### Activity Fund: Exhibit E-23

**Description:** Student-related activities such as fundraising events, athletics, and other extra-curricular activities

**Revenue Sources:** Student fees, gate admissions, fund raisers

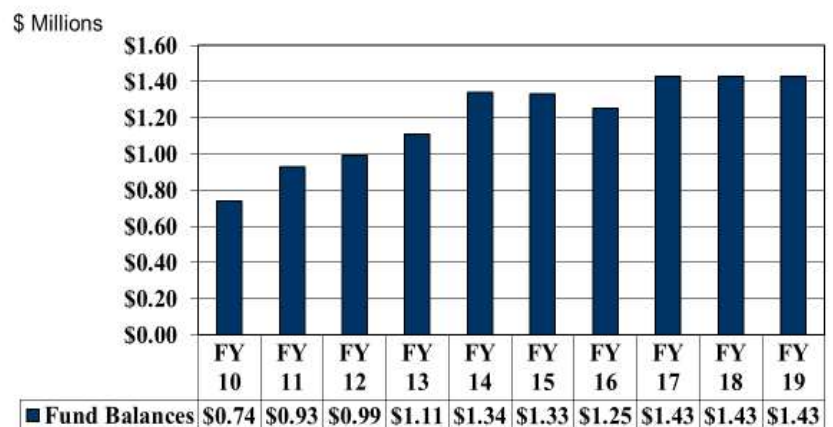
**Authority:** Board of Education and student groups

**Fund Status:** Stable fund balances

### Ending Fund Balance Trends Activity Fund



**E-23**



# Cedar Rapids Community School District 2018-2019 Budget Executive Summary

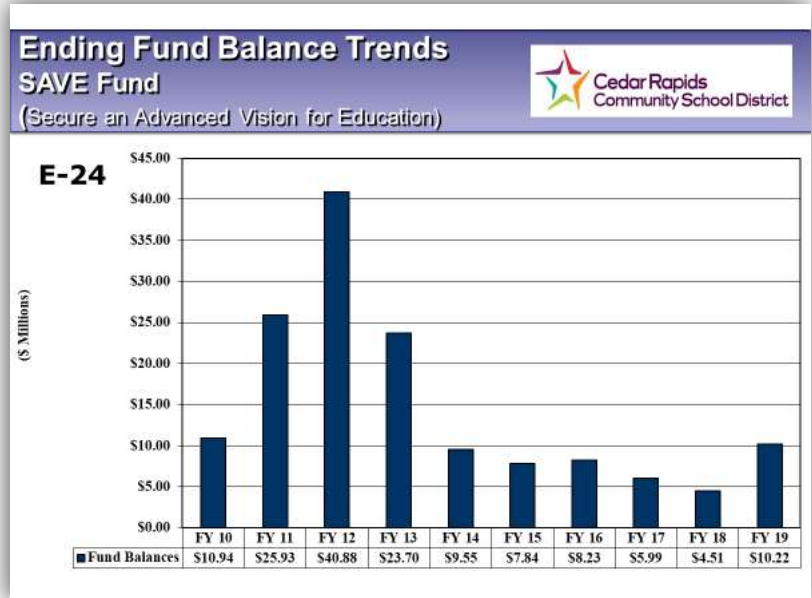
## SAVE Fund: Exhibit E-24

**Description:** Used to account for all infrastructure projects funded by statewide Secure an Advanced Vision for Education tax revenues.

**Revenue Sources:** Statewide sales and services tax revenues.

**Authority:** Statewide authority through 12-31-2029

**Fund Status:** Accounting for SAVE funded projects began with the 2008 fiscal year. As of June 5, 2018 the District has estimated SAVE Fund commitments of \$504.4 million through 12-31-2029 on total estimated revenues of \$571.2 million. Estimated reserves are \$69.4 million of which \$2.8 million are obligated leaving \$66.6 in undesignated reserves for future use through 12-31-2029.



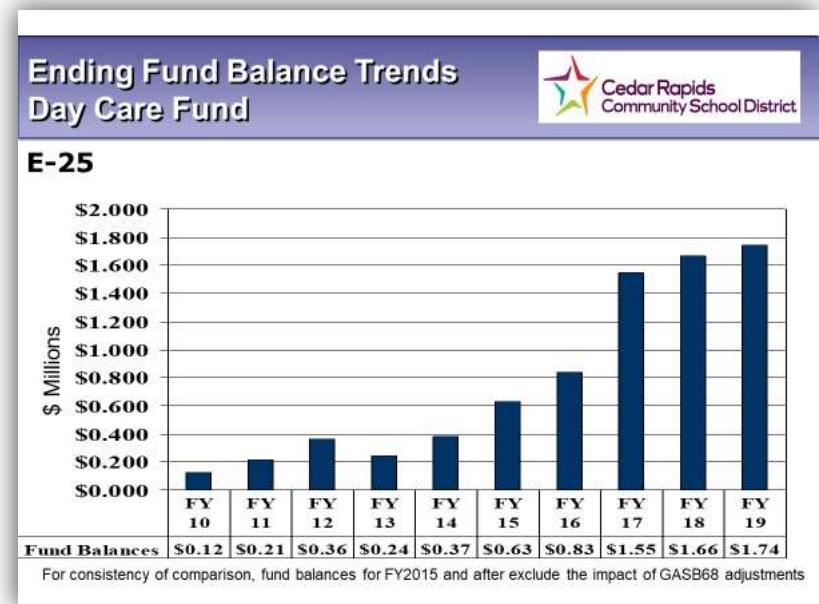
## Day Care Fund: Exhibit E-25

**Description:** Used to account for expenses and revenues related to the operation of a child care program.

**Revenue Sources:** Service fees charged for services provided.

**Authority:** The Child Care fund is an enterprise fund. The fund is established by school districts that operate a child day care program. IOWA CODE §§ 279.49; 298A.12.

**Fund Status:** The District accounts for two child care programs. They are the Five Seasons Daycare program operated by the District and the Rockwell Daycare program, financially guaranteed by Rockwell Collins under a sharing agreement. Forecasts show a continuation of improved fund balances.



**GASB 68 & 71:** For comparison purposes with fiscal years prior to FY2015, ending fund balances are adjusted to exclude the impact of GASB 68 & 71, a requirement that enterprise funds incorporate in their ending balances the fund's theoretical share of IPERS pension liabilities. For the Day Care Services Fund, this amounts to -\$2,653,340 for FY2017.

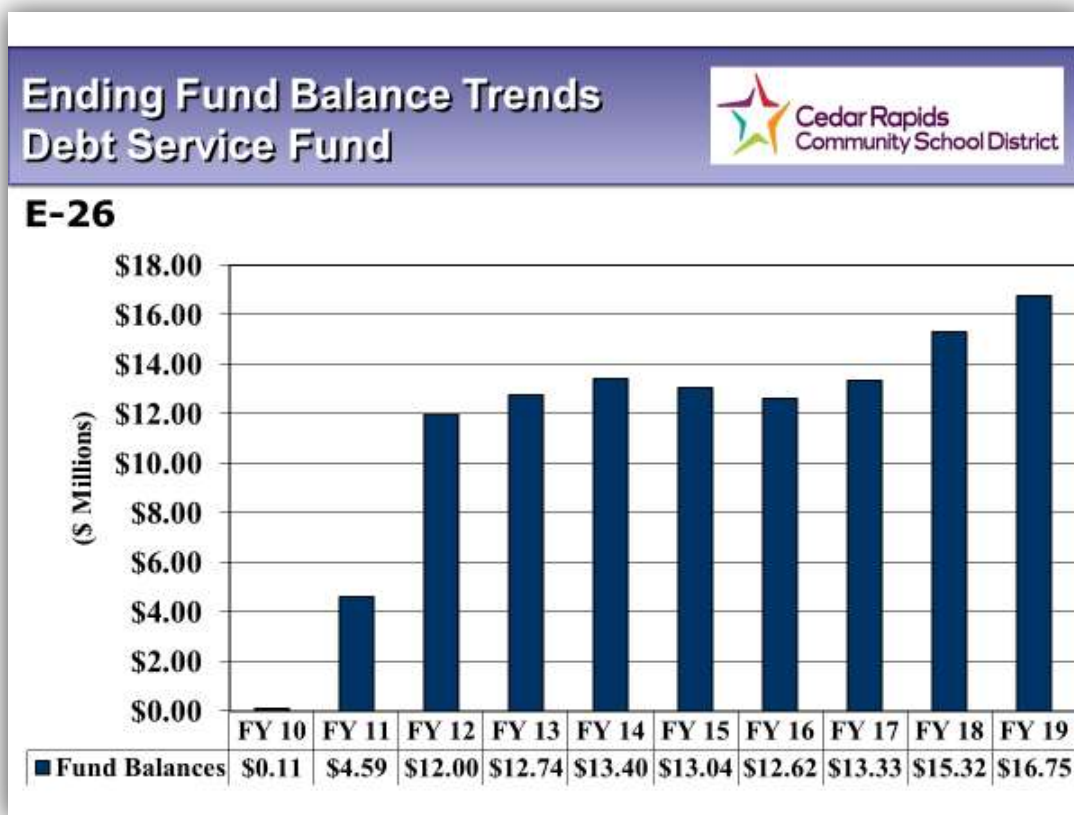
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**Debt Service Fund: Exhibit E-26**

**Description:** Used to account for revenues and expenditures related to general long-term debt.

**Revenue Sources:** Local property tax and SAVE funds

**Authority:** Board of Education



**Existing Debt:**

On June 30, 2018 the District will have \$103,791,461 in outstanding long-term debt for funding infrastructure from the following issuances:

- \$30,000,000 in local option sales tax (SAVE) backed revenue bonds dated July 1, 2010 and payable through January 1, 2030. Principal outstanding on June 30, 2018: \$30,000,000
- \$11,842,641 in federally subsidized zero/low interest Qualified School Construction Bonds (QSCB) dated December 1, 2010 and payable through July 1, 2028. Principal outstanding on June 30, 2018: \$11,842,461
- \$9,000,000 in local option sales tax (SAVE) backed revenue bonds dated July 7, 2014 and payable through June 30, 2018. Principal outstanding on June 30, 2018: \$0.
- \$56,603,000 in local option sales tax (SAVE) backed refunding bonds dated June 6, 2015 and payable through June 30, 2026. Principal outstanding on June 30, 2018: \$53,669,000
- \$13,935,000 in General Obligation Refunding Bonds dated May 1, 2016 and payable through June 30, 2021. Principal outstanding on June 30, 2018: \$8,280,000

**Fund Status:** The fund continues to maintain balances necessary to meet payment requirements for all long-term debt obligations.



# Cedar Rapids Community School District 2018-2019 Budget Executive Summary

## Management Fund:

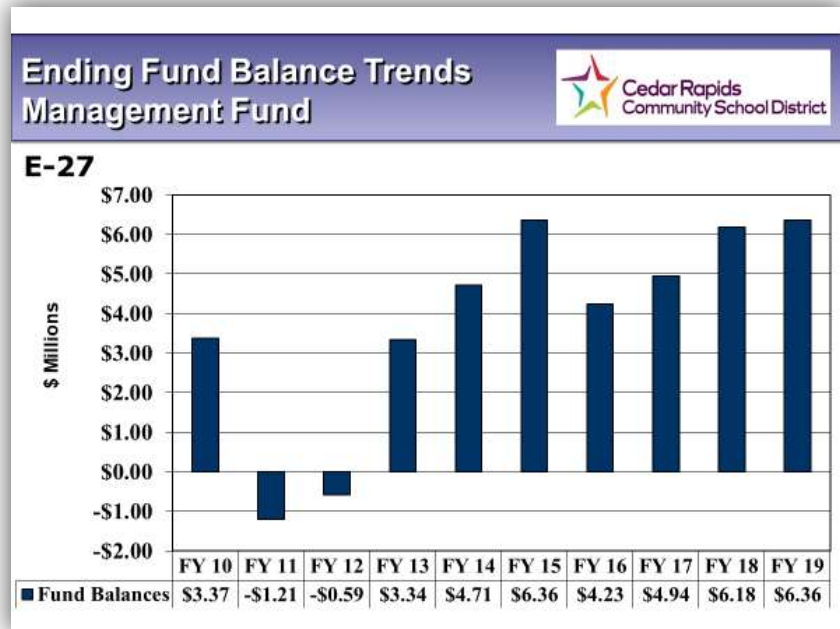
### Exhibit E-27

**Description:** Used to pay District unemployment costs, Property, casualty & workers compensation insurance, and early retirement incentives.

**Revenue Sources:** Local property tax

**Authority:** Board of Education

**Fund Status:** Increases in early separation costs and accompanying “accrual charges” in the year earned, caused a negative GAAP balance in fiscal year 2011 and 2012. From a cash flow standpoint, the fund has always been fully solvent and able to pay all commitments in a timely fashion. Positive fund balances returned in fiscal year 2013 and are anticipated to be \$6.4 million at the end of FY2019.



## Physical Plant and Equipment, (PPEL) Fund: Exhibit E-28

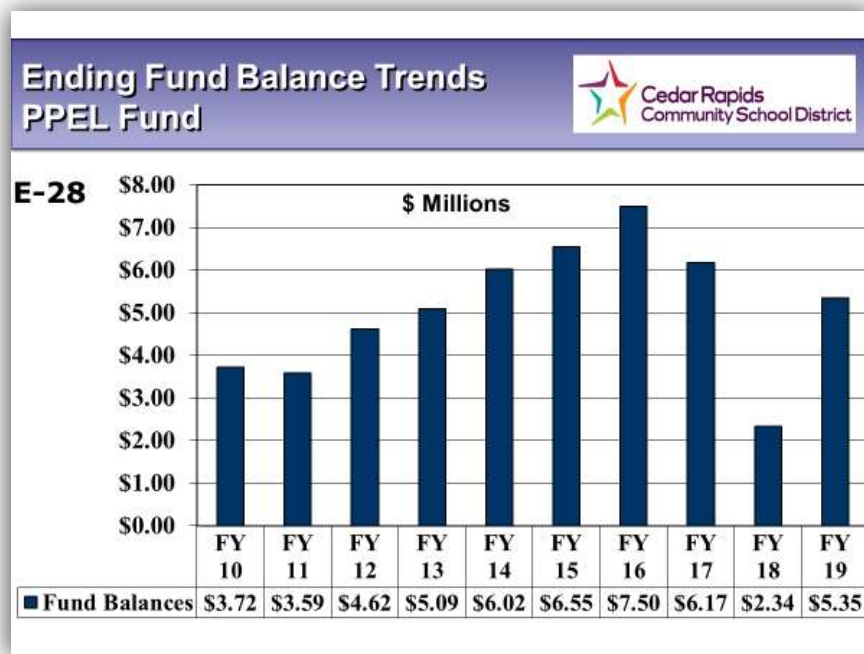
**Description:** Used for the purchase and improvement of sites, vehicles, and major building repair and re-modeling and equipment

**Revenue Sources:** Local property tax

**Authority:** Board Approved- Maximum 33 cents per \$1,000

taxable valuation, allowed with 33 cents used for fiscal year 2019. Renewed annually

**Voter approved-** Maximum \$1.34 per \$1,000 taxable valuation. Ten-year levy expires June 30, 2025.



**Fund Status:** Fund balances are predicted to decline in FY18 due to a planned \$4 million investment in a geo-thermal HVAC system at Grant Elementary School and rebounding to \$5.4 million or 52% of fund revenues, at the end of FY19.

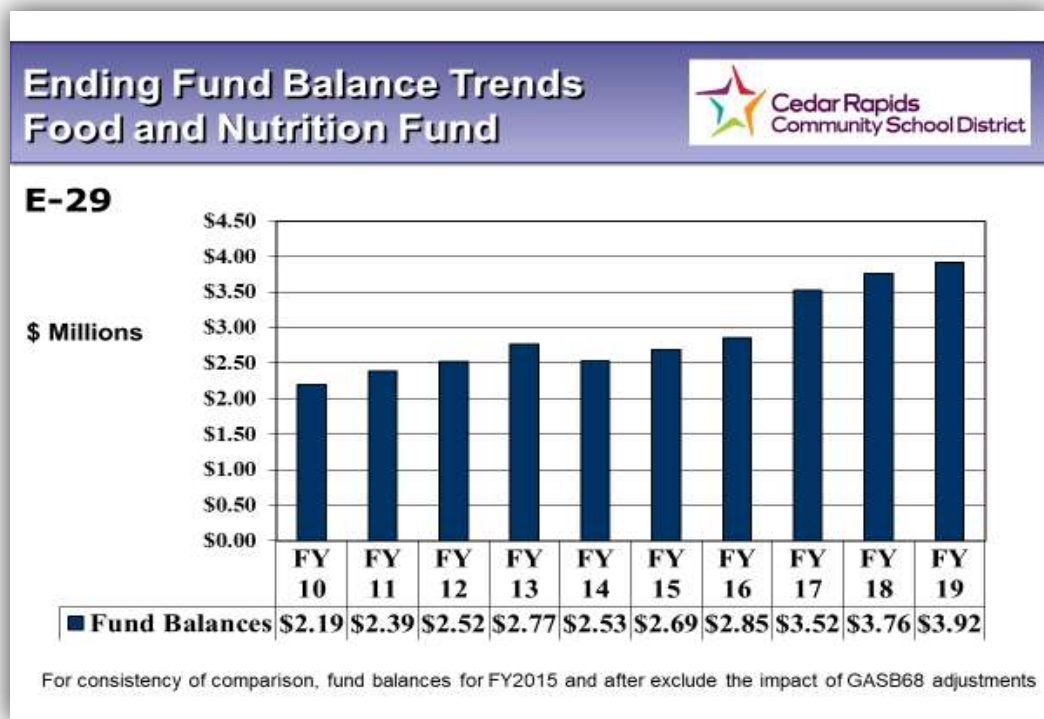
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**Food and Nutrition Fund: Exhibit E-29**

**Description:** Used for school lunch and breakfast program

**Revenue Sources:** Lunch and breakfast sales, ala Carte sales, federal and state subsidies

**Authority:** Board of Education approves lunch and breakfast prices



**Fund Status:** Fund balances have been stable to growing. Ticket prices are reviewed annually with recommendations for increase as appropriate based upon labor and food costs.

**GASB 68 & 71:** For comparison purposes with fiscal years prior to FY2015, ending fund balances are adjusted to exclude the impact of GASB 68 & 71, a requirement that enterprise funds incorporate in their ending balances the fund's theoretical share of IPERS pension liabilities. For the Food and Nutrition Fund, this amounts to -\$2,783,959 for FY2017.

### **Facilities Improvements**

**SAVE Projects:** On September 11, 2006, the Board of Education approved an administrative recommendation to pursue a one-cent School Infrastructure Local Option Tax (commonly known as SILO). The SILO was established by the Iowa Legislature in the mid-1990s to give school districts a revenue-producing alternative to property tax for infrastructure and technology needs.

Voter approval of the SILO tax in Linn County on February 13, 2007 provided for ten years of funding for infrastructure, property tax relief and investment in technology. However, in May 2008, HF2663, (House File) was signed into law by the Governor providing Secure an Advanced Vision for Education or SAVE (formally SILO) funding to all Iowa public schools on a statewide basis until December 31, 2029. This new law overrides the original voter approval term, thus providing for an additional 12 years of SAVE funding to the District.



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## Legal uses for SAVE Tax Funds

According to the Iowa Code, uses for SAVE tax funds and interest are limited to infrastructure purposes, including:

- Construction, reconstruction or repair.
- Purchasing or remodeling schoolhouses, stadiums, gyms, field houses and bus garages.
- Procurement of schoolhouse construction sites and making of site improvements.
- Facility Leases
- Non-Instructional Software
- Payment or retirement of bonds issued for school infrastructure purposes.
- Payment of 10-year negotiable interest-bearing bonds issued by school board action.
- Any PPEL or PERL purpose.
- Property tax relief for PPEL or PERL levies.

## Planned use of SAVE Funds

**Exhibit E-30** provides a summary of actual and planned uses of SAVE funds from the beginning of the tax on July 1, 2007 through December 31, 2029, the end of the SAVE tax, totaling \$504.4 million. District uses of SAVE resources continue to honor the three key areas established with original passage of the tax in February 2017: infrastructure needs, property tax relief, and technology for classrooms. Since original passage however, the legislature has expanded the legal uses of the SAVE fund to include facility leases and non-instructional software. The District now relies on using the SAVE funds for these needs as well.

## Infrastructure Needs

### Original 2007 Voted (SILO) SAVE

**Projects:** Plumbing, wiring, lighting and other building upgrades have been completed at Kingston Stadium. Energy efficient geothermal heating / air conditioning projects have been completed at Kennedy High School, Taft Middle School and Harding Middle

**E-30**

## Cedar Rapids Community School District Secure an Advanced Vision for Education (SAVE) 7-1-2007 to 12-31-2029 Revised: 5-31-18

### Revenues

**FY2019**

Enrollment Assumption	
Revenue Per Student Assumption	
SAVE Revenues	\$378,767,171
Series 2010 QSCB Interest Rebate	\$6,643,865
Series 2010 QSCB Sinking Fund Interest	\$2,087,738
Receipt Reduction	-\$458,427
Misc Revs/Grants/Refunds/PropSale	\$10,676,460
Energy Rebates	\$1,029,547
PPEL Transfer	\$27,393,254
FEMA/State/Misc - Flood	\$32,394,969
Insurance Proceeds	\$521,129
Interest on SAVE Sinking Fund	\$75,115
SAVE Debt Proceeds	\$104,778,344
Release of SAVE Bond Reserve Fund	\$7,306,769
<b>Total Revenues</b>	<b>\$571,215,934</b>

### Uses of Revenues

Property Tax Relief	\$40,000,000
Technology	\$59,073,856
SAVE Eligible (General Fund)	\$3,497,093
General Planning Assistance	\$254,299
Kennedy HVAC	\$16,744,489
Kingston	\$3,809,293
Taft HVAC	\$9,822,371
Harding HVAC	\$10,405,406
Jefferson HVAC WW	\$28,987,330
Washington HVAC WW	\$28,822,768
Property Acquisition/Disposition	\$731,646
ADA	\$4,995,142
Stage Rigging	\$3,186,754
Outdoor Classrooms	\$676,777
Facility Needs/Enrollment Study	\$1,011,321
ELSC Facility Needs	\$321,194
Grant IMC	\$708,885
Hiawatha HVAC	\$3,347,613
Storm (June 16, 2014)	\$696,863
Storm (June 29&30, 2014)	\$320,767
Facility Leases	\$3,509,036
Non-Instructional Software	\$3,541,668
ADA IDE Required	\$4,000,320
Hiawatha Secure Entrance	\$403,953
Bus Repairs > \$2,500 ea	\$973,306
Food & Nutrition Equipment	\$1,250,000
General Fund Work Order Projects	\$25,459,341
Flood Recovery - ELS Campus	\$42,604,004
Flood Recovery - All Other Costs	\$34,765,050
Debt Cost of Issuance/B.Counsel	\$1,070,208
Transfer to SAVE Reserve Fund	\$7,306,769
Debt Repayment 2010 \$30 mil.	\$55,644,255
Debt Repayment 2010 QSCB \$11.8 mil.	\$20,661,652
Debt repayment 2011 \$43.4 mil.	\$8,363,147
Debt Repayment 2012 \$10 mil.	\$1,483,407
Debt Repayment 2014 \$9 mil.	\$9,533,580
Debt Repayment 2015 refunding \$56.6 mil.	\$66,388,271
<b>Total Expenses</b>	<b>\$504,371,833</b>

Ending Balance before interest	\$66,844,101
Interest Revenues	\$1,977,285
Interest on Bond Reserve Fund	\$459,066
Ending Balance	\$69,280,451
Adjustment to reconcile to GL	\$127,870
<b>Final Adjusted Ending Balance</b>	<b>\$69,408,321</b>
Reserved for Reinjection	\$2,758,335
<b>Undesignated Reserves</b>	<b>\$66,649,986</b>

## **Cedar Rapids Community School District 2018-2019 Budget Executive Summary**

School. Installation of energy efficient geothermal heating / air conditioning and energy efficient window wall systems have been completed at Jefferson and Washington High Schools.

**Additional SAVE projects:** There are a number of qualifying projects dependent upon SAVE funding that were added to the original list of projects included in the original SILO vote.

These include the Educational Leadership and Support (ELSC) Center completed in April 2012, improvements in ADA, cafeteria improvements at Jefferson and Washington High Schools, stage rigging, outdoor classrooms, Facilities Master Plan efforts, property acquisition, Grant Elementary IMC and Hiawatha Elementary secure entrance, exterior window replacement and new geothermal HVAC system and are also included.

The remaining unobligated long-term reserves in the SAVE fund are important to provide the resources needed to meet the District's growing infrastructure maintenance needs which are a natural result of aging District facilities. The average age of the District's instructional buildings is 63 years with the newest, Viola Gibson Elementary School at 16 years and the oldest, Arthur Elementary at 104 years. Of the District's 41 instructional buildings, (3 conventional high schools, 1 alternative high school, 6 middle schools and 21 elementary schools) all are 45 years old or older except for Viola Gibson Elementary School.

**Property Tax Relief:** SAVE tax dollars have been used to help retire existing debt that previously relied on local property taxes as a source of revenue. In fiscal year 2018, the final \$2 million was dedicated to local property tax relief. The promise made to voters in February 2007 to commit a total of \$40 million in SAVE funding for property tax relief is now satisfied.

### **Technology for Classrooms**

Total estimated investment in technology through December 31, 2029 is \$59.1 million providing for the following improvements:

- Computing devices (new\refresh computers, laptops, tablets, mobile labs, etc)
- Classroom resources (currently interactive whiteboard\projectors)
- Network switches, Wireless network controllers, APs, etc
- Servers, Data Storage (SAN), Backup System
- Telephony\unified communications systems
- Fiber WAN network (final costs of initial construction, maintenance/repairs, additional connections)

### **SAVE Oversight Committees**

The District believes that strong community oversight related to the use of SAVE funds is essential in being good stewards of public funds. To that end, two oversight committees entitled Technology Oversight and Master Facility Plan Oversight have been created. Membership in the Oversight Committees can be seen in **Exhibit E-31**. Their charters are as follows.

### **Technology Oversight Committee's Roles and Responsibilities**

The overriding responsibility of the Technology Oversight Committee is to monitor and ensure that all technology projects undertaken and paid for through the SAVE tax are:

1. Projects that have been included in the publicized plan.
2. That projects are completed within the budget.
3. That projects are completed on schedule.

## Cedar Rapids Community School District 2018-2019 Budget Executive Summary

4. Provide reports back to the community and the school board on the implementation of these technology projects.

District Technology Services as a part of their presentation on planned projects will provide the following information to the Oversight Committee.

1. Define the process used to make decisions.
2. Inform the committee on how this project is aligned with the overall vision.
3. Address how this decision has been benchmarked against other "best practices".
4. Determine if there are synergies that can be leveraged within other school districts, agencies or governmental bodies.
5. Demonstrate the efficiencies gained through the technology enhancement or introduction.
6. Utilize the committee's area of knowledge where needed for support, assistance or input.

### Master Facility Plan Oversight Charter

The Master Facility Plan Oversight Committee, (Committee) will monitor and report to the Board of Education the District's compliance to the Master Facility Plan as funded by a variety of sources including, but not limited to, the Secure an Advanced Vision for Education (SAVE), and the Physical Plant and Equipment Levy (PPEL). The Committee will oversee the District's commitment to use \$40 million in SAVE funds for property tax relief. The Committee will provide counsel to District administration to help promote within the Cedar Rapids community, District activities related to this charter wherever possible.

Monitoring activities for the Committee will include a determination of timely completion within scope and budget of all Board approved, Facility Master Plan projects. The Committee will also review the District financial reports, accounting for both revenues and expenditures related to the Master Facility Plan.

The Committee will meet as needed with District administration, District architects and others as appropriate to be advised on the progress of all Master Facility Plan projects and commitments to property tax relief.

### Committee duration:

The Committee shall remain active as long as there are public resources available to the Cedar Rapids Community School District for the improvement, repair and maintenance of District owned infrastructure.

### E-31

#### Oversight Committee Members

##### SAVE Technology Oversight

<u>Name</u>	<u>Organization</u>
Scott Minkel	United Fire
Greg Best	Infinity
Jon Neff	Kirkwood
<b>Tim Gustin*</b>	<b>Encore 5, LLC</b>
Jim Hoffman	Retired Alliant
Kavi Parupally	Rockwell Collins
Kim Lehrman	Ready Wireless

##### Facility Master Plan Oversight

Steve Shupp	Alliant Energy
Bill Hanes	IBEW-Business Agent
Sue Shanklin	Rockwell Collins
Frank Rainbolt	United Fire
Lindsay Schumacher	Aegon USA
Mike Dawson*	Selk Dawson Tax Service
Dave Dvorak	Community member
Pat Loeffler	NCSRC of Carpenters
Tina Rusbult	District Custodial Rep

\* Committee Chair

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## **Schools of the Cedar Rapids Community School District**

### **High Schools**

<b>Jefferson High School</b> 1243 20th Street SW Cedar Rapids, IA 52404	<b>Kennedy High School</b> 4545 Wenig Road NE Cedar Rapids, IA 52402	<b>Metro High School</b> 1212 7th Street SE Cedar Rapids, IA 52401	<b>Washington High School</b> 2205 Forest Drive SE Cedar Rapids, IA 52403
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### **Middle Schools**

<b>Franklin Middle School</b> 4801 Golf Street NE Cedar Rapids, IA 52402	<b>Harding Middle School</b> 300 20th Street NE Cedar Rapids, IA 52402	<b>McKinley Middle School</b> 620 10th Street SE Cedar Rapids, IA 52403
<b>Roosevelt Middle School</b> 300 13th Street NW Cedar Rapids, IA 52405	<b>Taft Middle School</b> 5200 E Avenue NW Cedar Rapids, IA 52405	<b>Wilson Middle School</b> 2301 J Street Cedar Rapids, IA 52404

### **Elementary Schools**

<b>Arthur Elementary School</b> 2630 B Avenue NE Cedar Rapids, IA 52402	<b>Cleveland Elementary School</b> 2200 First Avenue NW Cedar Rapids, IA 52405	<b>Coolidge Elementary School</b> 6225 First Avenue SW Cedar Rapids, IA 52405
<b>Erskine Elementary School</b> 600 36th Street SE Cedar Rapids, IA 52403	<b>Garfield Elementary School</b> 1201 Maplewood Drive NE Cedar Rapids, IA 52402	<b>Grant Elementary School</b> 254 Outlook Drive SW Cedar Rapids, IA 52404
<b>Grant Wood Elementary School</b> 645 26th Street SE Cedar Rapids, IA 52403	<b>Harrison Elementary School</b> 1310 11th Street NW Cedar Rapids, IA 52405	<b>Hiawatha Elementary School</b> 603 Emmons Street Hiawatha, IA 52233
<b>Hoover Elementary School</b> 4141 Johnson Avenue NW Cedar Rapids, IA 52405	<b>Jackson Elementary School</b> 1300 38th Street NW Cedar Rapids, IA 52405	<b>Johnson Elementary School</b> 355 18th Street SE Cedar Rapids, IA 52403
<b>Kenwood Elementary School</b> 3700 E Avenue NE Cedar Rapids, IA 52402	<b>Madison Elementary School</b> 1341 Woodside Drive NW Cedar Rapids, IA 52405	<b>Nixon Elementary School</b> 200 Nixon Drive Hiawatha, IA 52233
<b>Pierce Elementary School</b> 4343 Marilyn Drive NE Cedar Rapids, IA 52402	<b>Taylor Elementary School</b> 720 7th Avenue SW Cedar Rapids, IA 52404	<b>Truman Elementary School</b> 441 West Post Road NW Cedar Rapids, IA 52405
<b>Van Buren Elementary School</b> 2525 29th Street Cedar Rapids, IA 52404	<b>Viola Gibson Elementary School</b> 6101 Gibson Drive NE Cedar Rapids, IA 52411	<b>Wright Elementary School</b> 1524 Hollywood Boulevard NE Cedar Rapids, IA 52402

### **Alternative School**

<b>Polk Alternative Education Center</b> 1500 B Avenue NE Cedar Rapids, IA 52402
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**Cedar Rapids Community School District  
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**Annual Budget Cycle**

The following guidelines serve as “target dates” for the annual process of constructing the District budget.

**September 2017– (ongoing to end of fiscal year)**

- Salary and benefit budget figures are revised to reflect current staff costs for 2017-2018. Budgets are revised monthly from September 2017 through June 2018 reflecting any changes in staffing costs.
- Revise FY 2017-2018 budget for changes in central and building based budgets.
- FY 2017-2018 budget adjustments are made in categorical funding and other miscellaneous accounts for carry over deficits/surpluses.

**October 1st**

- Certified enrollment count date.
- Preliminary revenue estimates begin for FY 2018-2019

**October - November**

- Meet with Superintendent’s Roundtable to review initial list of budget assumptions for FY 2018-2019 and review State allowable growth figures, (assuming the State legislature takes timely action here).

**November - December**

- Budget meeting with Board of Education to review and identify FY 2018-2019 budget goals, assumptions, new programs, enrollment changes, staff requirements, etc. Budget assumptions are refined based upon Board feedback.

**January - February 2018**

- Budget expenditure targets are determined based upon assumptions of revenue and compensation growth for FY 2018-2019. If budget adjustments are necessary to provide for long term budget sustainability, the Superintendent engages key central office administrators in a series of meetings to determine a budget adjustment strategy. A summary of budget adjustments entitled the budget “Score Card” for FY2019 is found in an earlier section of this Executive Summary.

**February - March**

- Board approval to schedule a public hearing at a Board meeting in March for the FY 2018-2019 Proposed Budget, and publish Proposed Budget as required by Iowa Code.

**April - May**

- Board holds public hearing and approves FY 2018-2019 Proposed Budget by the statutory deadline of April 15<sup>th</sup>.
- Distribute FY 2018-2019 building budget worksheets and communicate timelines to building principals for completion.
- Distribute FY 2018-2019 budget worksheets to ELSC administrators, District managers, and department supervisors and communicate timelines for completion.
- Budget worksheet completion by all building principals, ELSC administrators, District managers, and department supervisors.

**May – June**

- Compilation of the FY 2018-2019 Line Item Budget is complete and presented to the Board of Education as an information item.

**September – (ongoing to end of fiscal year)**



**Cedar Rapids Community School District**  
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- Salary and benefit budget figures are revised to reflect current staff costs for 2018-2019. Budgets are revised monthly from September 2018 through June 2019 reflecting any changes in staffing costs.
- Revise FY 2018-2019 budget for changes in central and building based budgets.
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**Cedar Rapids Community School District  
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**FY2018-2019 Preliminary Budget Assumptions  
(As provided to the Board of Education on January 26, 2018)**

The Cedar Rapids Community School District is committed to a vision of Every Learner: Future Ready and focusing available resources to support our mission; “To ensure all learners experience a rigorous and personalized learning experience so they have a plan, a pathway, and a passion for their future.”

## **District Wide Budget – All Funds**

### **Local Property Taxes**

***Assumption 1: Maintain a stable property tax levy rate when preparing the FY2019 budget.***

The Board of Education and District administration have a mutual desire to maintain a stable property tax levy rate when preparing the FY2019 budget. Despite the successful September 9, 2014 PPEL election that allowed a \$0.67 levy increase in the PPEL levy for FY2016, the actual total District levy rate declined by \$0.10 from \$15.48 to \$15.38, primarily due to reductions in the Management Fund levy. For FY2017 and FY2018 the levy rate continued at \$15.38 made possible by reductions in the General Fund cash reserve levy. The \$40 million commitment to SAVE funded property tax relief will be fulfilled at the end of FY2018 placing upward pressure on the levy rate in FY2019. The District will be looking at all options possible within the overall budget to maintain a stable tax levy rate.

### **Tax base growth**

***Assumption 2: The District will likely continue to experience low to moderate growth in the property tax base.*** FY2019 District tax base data will be provided by Linn County in January-February 2018. For FY2018, the tax base excluding TIF valuations, experienced growth of 6.6% over the previous fiscal year.

Despite FY2018’s relatively robust rate of growth, over the past ten years, the average annual growth rate of the District’s tax base has only been 2.6%. Relative to other public school Districts statewide, the Cedar Rapids Community School District has experienced lower growth that has resulted in the District’s per pupil taxable being lower than the State-wide average for the last five consecutive years. Growth in total taxable valuation relative to growth in school finance formula driven funding, is a major factor in determining the tax levy rate. Low tax base growth rates put upward pressure on the District’s levy rate.

### **SAVE property tax relief**

***Assumption 3: FY2019 marks the first year in 11 fiscal years that there will be no SAVE funded property tax relief subsidy.*** In keeping with the District’s promise to voters who supported the successful ten year SAVE vote on February 13, 2007, \$40 million in SAVE revenues have been used for property tax abatement over the initial 11 year SAVE funding period ending with fiscal year 2018. The District is providing the final \$2 million in SAVE tax relief in FY2018. The absence of the SAVE funded tax subsidy will have the effect of approximately \$0.36 in upward pressure on the District’s overall tax levy rate.

## **General Fund Budget**

### **SSA/New Money Growth**

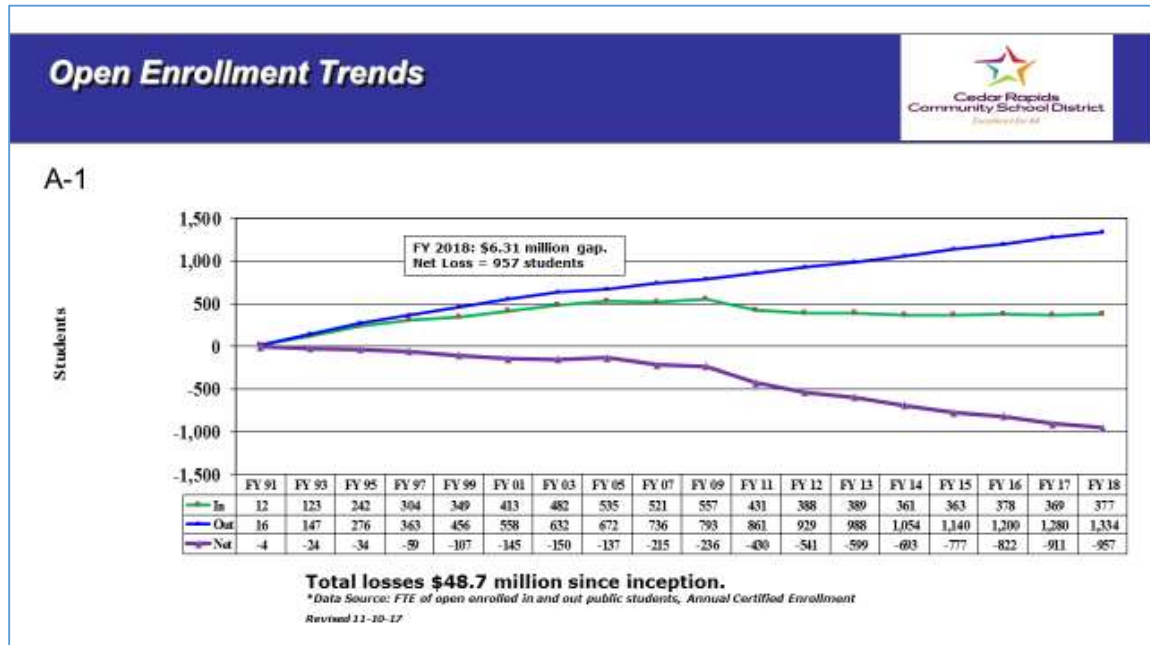
***Assumption 4: Fiscal year 2019 State Supplemental Aid (SSA) growth is not known at this time. Given the State of Iowa budget realities, it will likely not be significant in FY2019.*** The silver lining in this situation could be the State’s 1% school budget guarantee. Should the

# Cedar Rapids Community School District 2018-2019 Budget Executive Summary

legislature enact SSA at a low growth rate that causes the District's rate of SSA growth to be below 1%, the District will be eligible to participate in the 1% budget guarantee program

District certified enrollments (of resident students) increased by 38 students from the previous year which is good news. However, the District experienced a net open enrollment loss of 46 over the previous year resulting in an open enrollment adjusted decline of 8 students for FY2019 SSA funding purposes.

**Exhibit A-1** shows the net outflow trends of students under Open Enrollment since its



inception in 1991. **Exhibit A-2** shows the impact of Open Enrollment on possible New Money growth in FY2019 based upon known changes in enrollment. Assuming the SSA growth rate is

**Calculation of District New Money net of Open Enrollment Losses Fiscal Year 2019**

**A-2**

	FY 2018-2019	FY 2017-2018	Increase (Decrease)	Percent Change
Budgeted Enrollment	17,129.42	17,091.54	37.88	0.22%
x District Cost per Pupil	\$6,731	\$6,664	\$67	1.00%
= Regular Program Revenues	\$115,291,959	\$113,898,023	\$1,393,937	1.22%
= Total New Money	\$115,291,959	\$113,898,023	\$1,393,937	1.22%
- Open Enrollment Losses	-\$6,309,564	-\$5,872,306	-\$437,258	-7.45%
= Total New Money OE adjusted	\$108,982,395	\$108,025,717	\$956,679	0.89%

Assuming State Supplemental Aid Growth of 1.0%

Revised 11-10-17

# Cedar Rapids Community School District 2018-2019 Budget Executive Summary

1.0%, (which could be our reality under the State 1% budget guarantee) the results would be an increase in “Regular Program” net new money of \$0.96 million or 0.9% New Money (Open Enrollment adjusted) SSA growth rate.

## General Fund Budget Adjustments

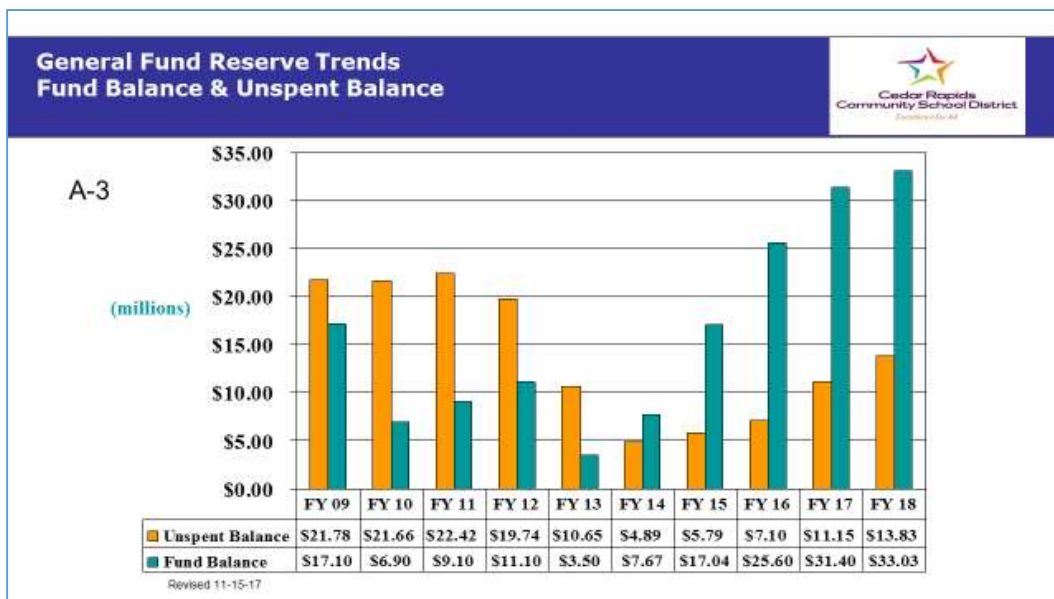
**Assumption 5: Build a General Fund budget to strengthen the alignment of resources to the District’s mission.** The Unspent Balance is the measure of “Spending Authority” reserves of the General Fund.

It is the most important measure of financial stability in the General Fund.

**Exhibit A-3** includes the latest estimate of FY2018 Unspent Balance to date.

The Unspent Balance has improved significantly in

the last two years and is predicted to improve again in FY2018. This improved position provides a unique opportunity when building the budget for FY2019 to review budget allocations and look for improved alignments of resources to fund “near term” goals in the District’s “Focus Areas.” Maintaining a stable Unspent Balance will also be an important consideration for long term budget sustainability.



## Staff Allocations

**Assumption 6: A review of District staff allocations supported by General Fund monies will be conducted in response to changes in enrollment and current budget realities.**

Class size targets in recent years is shown in **Exhibit A-4.**

Administrative prioritization of staffing needs will be a key component of the budgeting process for FY2019. Every opportunity will be considered in making the best use of available District resources.

**A-4**

**Average General Education and Level I Class Size Targets**

	School Year				
	2013-14	2014-15	2015-16	2016-17	2017-18
<b>Elementary Kindergarten:</b>	21	21	21	21	21
<b>Elementary Grades 1-2:</b>	23	23	23	23	23
<b>Elementary Grades 3-5:</b>	25	25	25	25	25
<b>Middle School:</b>	27	27	27	27	27
<b>High School:</b>	25	25	25	25	25

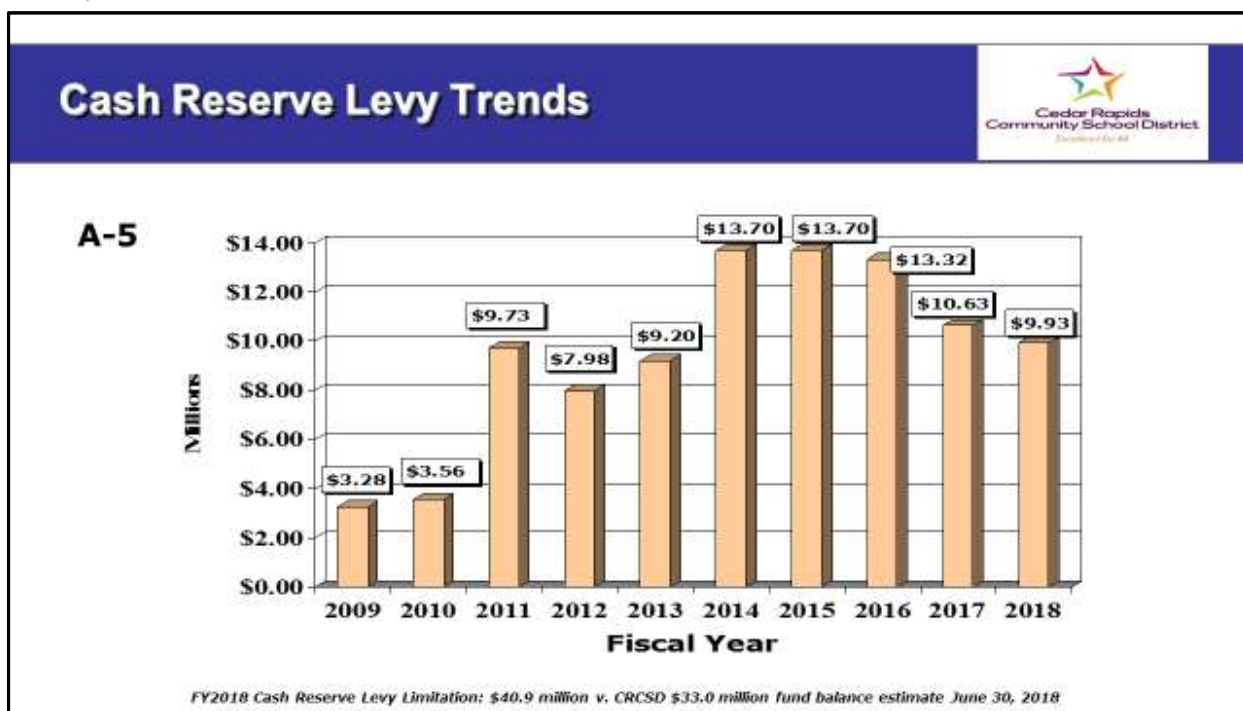
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**Staff Compensation Status for 2018-2019**

***Assumption 7: The District will make every effort to arrive at fair and equitable settlements that reflect current budget realities.*** Compensation growth in relationship to revenue growth plays a key role in the construction of a balanced budget. Approximately 82% of the General Fund budget is comprised of wages and benefits. Over the long term, total compensation growth that is balanced to the overall rate in General Fund New Money growth, contributes positively to an overall balanced budget and stable General Fund reserves. All bargaining and non-bargaining employee groups will be involved in conversations regarding potential increases in base wages for fiscal 2019.

**Cash Reserve Levy**

***Assumption 8: The Cash Reserve Levy will be lowered to a “maintenance level” to slow the growth of General Fund reserves that have experienced relatively high rates of growth in recent years.***



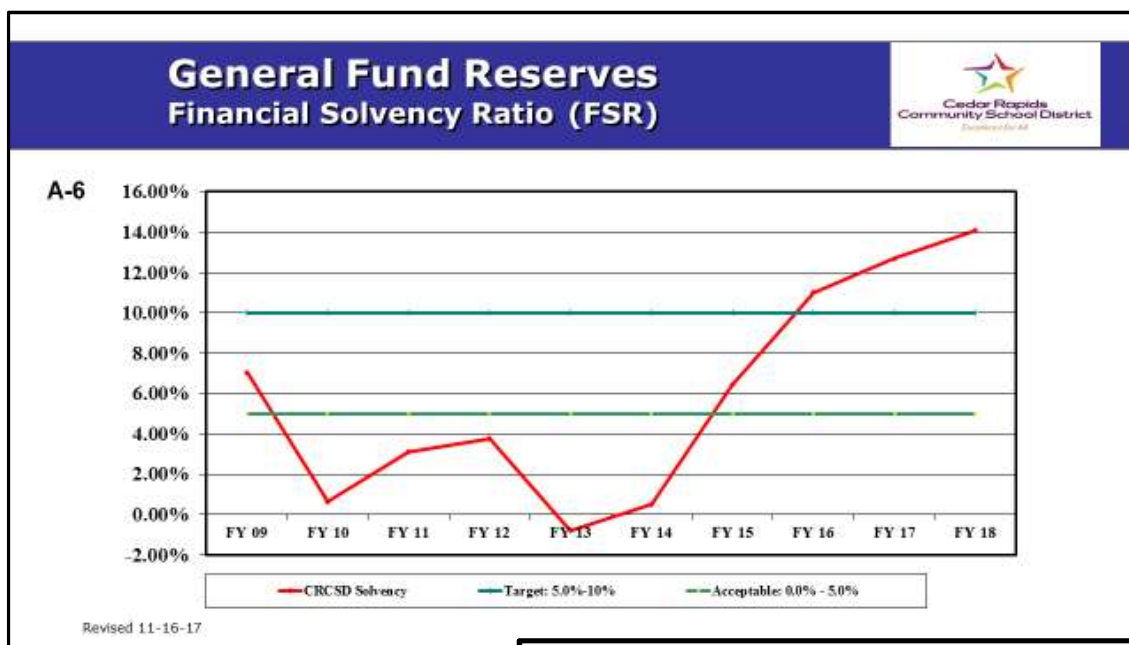
The Cash Reserve levy is used for a multitude of reasons including replacing funding shortfalls due to unfunded or under-funded mandated programs, delinquent property taxes or unanticipated State Aid cuts. The cash reserve levy gives the District the ability to raise funds locally through property taxes to provide the necessary resources to maintain stable to growing cash reserves and when necessary, fully back District spending authority with cash. **Exhibit A-5** provides a history of cash reserve levy amounts over the past ten years. Cash Reserve Levies exceeding \$13 million were approved by the Board in FY's 2014-2016 to stabilize declining fund reserves. A reduction in this levy to the \$10 million range (in response to an improved reserve position) in FY's 2017 and 2018 can be seen. Further reductions in FY2019 are expected.



## Cedar Rapids Community School District 2018-2019 Budget Executive Summary

Financial Solvency Ratio trends in **Exhibit A-6**, also reflect improvements in General Fund ending fund balances. The 5-10% solvency ratio target range is based upon the rationale that:

- No significant revenue is collected by an Iowa public school District during the first quarter of the fiscal year (July-September). Adequate reserves reduce the need for borrowing funds and the associated borrowing costs.
- Ratings agencies such as Moody's look closely at fund reserve positions when evaluating the credit worthiness of the District. Adequate reserves translate into lower interest rates on long term debt obligations.



### Categorical Funding:

**Assumption 9: The District will continue to rely on categorical funding sources. Each categorical program will be fiscally independent and monitored from a financial standpoint ensuring each is fiscally balanced as appropriate.**

Approximately 46 percent of all General Fund staff (FTE's) are supported by revenues from categorical programs. Available funding levels for each specific grant/program will drive changes in corresponding expenditures. Title I, Title II, & Perkins are examples of Federal categorical programs. Teacher Leadership and Compensation, Early Intervention and State Voluntary Preschool are examples of State categorical programs. English Language Learners, Gifted & Talented, Drop-out

### A-7

#### ISL Budgeted Revenues and Expenditures Fiscal Year 2018

##### Budget / Revenues:

Income Surtax	\$7,528,638
Property Tax	\$848,640
State Aid	\$0
Total Authorized Revenues	\$8,377,278
Plus: Prior Year Unspent, (Overspent) Carryover	\$1,511,003
<b>Total</b>	<b>\$9,888,281</b>

##### Budget / Expenditures:

Wellness support	\$40,000
Technology software, hardware and support	\$1,312,898
Data Warehouse needs	\$35,000
Curriculum materials and support	\$1,458,071
School building instructional equipment & supplies	\$585,000
High School assistance & support	\$253,746
PK-5 reading assistance & support	\$1,544,546
Instructional Staff - Counselors	\$2,573,000
Superintendent contingency	\$1,109,020
College & Career Readiness	\$35,000
ESLC OLL Tech/Secretary Support	\$687,039
ELSC On-Line Learning Support	\$70,961
BIG Program	\$184,000
<b>Total Budget / Expenditures</b>	<b>\$9,888,281</b>

## **Cedar Rapids Community School District 2018-2019 Budget Executive Summary**

Prevention and the Instructional Support Levy, (ISL) are examples of locally supported categorical programs. ISL budgeted revenues and expenditures for FY2018 are shown in **Exhibit A-7**. Monies generated by the ISL are spent as approved by the Board of Education. All programs supported by ISL funding are tracked in accounts set up specifically for ISL expenditures.

On April 13, 2015, the Board of Education approved a five-year extension of the 10%, Instructional Support Levy, (ISL) program for fiscal years 2017-2021. ISL revenues come from two revenue sources, income surtax and local property tax. The third funding stream, ISL State Aid, was eliminated in FY2012. The income surtax rate may not exceed 6%. For FY2018, the income surtax rate is set at 5%.

### **Other District Tax Supported Funds**

#### **Physical Plant and Equipment Levy, (PPEL)**

On September 9, 2014, District voters approved an increase in the Voter-Approved PPEL through June 30, 2025 at the State maximum rate of \$1.34 per \$1,000 of taxable valuation. This is great news for the community as the District was able to better address the many deferred maintenance needs that have accumulated in recent years. The increased levy rate generates an additional \$3.5 million annually for much needed facility maintenance and repair. The PPEL budget increased overall from \$5.2 million in FY2015 to \$13.6 million in FY2018. The FY2018 PPEL budget is higher than the expected \$8-9 million range, due to the inclusion of the Grant HVAC & window project with a \$4 million price tag. The PPEL “Promise” is an 11 year budget roadmap that shows all the PPEL funded projects promised to voters. The PPEL promise may be viewed at: <http://www.cr.k12.ia.us/departments-services/ppel/>

In addition to funding District infrastructure maintenance needs, PPEL funds will continue to be used to purchase all District vehicles, primarily school busses.

#### **SAVE Fund**

Fiscal year 2019 will mark the eleventh year of the Secure an Advanced Vision for Education (SAVE) Fund. Current estimates (11-16-17) show total SAVE sales tax revenues through 12-31-2029 of \$378.8 million. Total SAVE Fund related revenues through 12-31-2029 are estimated at \$573.6 million with total expenditures estimated at \$517.3 million, leaving a balance of \$56.2 million of which \$53.6 million is undesignated. All revenues and expenditures related to flood recovery for the period of FY2008 to FY2014 were accounted for in conjunction with the SAVE fund revenues and expenditures. The Flood Recovery Fund was officially closed June 30, 2014. Actual past expenditures and current budgeted expenditures through 12-31-2029 are as follows:

- Original Ten Year Infrastructure Plan: \$100 million
- Property Tax Relief: \$40 million
- Technology Investment: \$59.7 million
- Flood Recovery: \$77.4 million
- Other Infrastructure Initiatives: \$108.6 million
- Debt P&I: \$163.1 million
- Transferred qualifying expenditures from General Fund \$17.5 million
- Transfer to Debt Reserve Fund \$7.3 million

## **Cedar Rapids Community School District 2018-2019 Budget Executive Summary**

### **Facilities Master Plan**

Efforts continue to craft an updated Facilities Master Plan. The theme of this initiative that began on September 20, 2016 is Reimagine, Re-Envision, and Reinvest in our students and school facilities. During this time, a committee of approximately 85 volunteers have had the opportunity to meet over 25 times to help formulate a facilities plan with submission to the Board of Education on December 11, 2017. The Board approved a Facility Master Plan Resolution on January 22, 2018 enabling the plan to move forward pending appropriate funding. This resolution along with all Facilities Master Plan information and updates may be found at

<http://www.cr.k12.ia.us/departments-services/future-ready-facilities/>

### **Debt Service Fund**

On June 30, 2017 the District had \$112.1 million in outstanding long term debt for funding infrastructure from the following issuances:

- \$30,000,000 in local option sales tax (SAVE) backed revenue bonds dated July 1, 2010 and payable through January 1, 2030.
- \$11,842,641 in federally subsidized zero/low interest Qualified School Construction Bonds (QSCB) dated December 1, 2010 and payable through July 1, 2028.
- \$4,500,000 in local option sales tax (SAVE) backed revenue bonds dated July 7, 2014 and payable through June 30, 2018.
- \$54,709,000 in local option sales tax (SAVE) backed refunding bonds dated June 6, 2015 and payable through June 30, 2026.
- \$11,080,000 in General Obligation Refunding Bonds dated May 1, 2016 and payable through June 30, 2021.

Future debt issuances to fund larger portions of the District's identified facilities needs will depend upon future actions taken by the Board of Education and the voters of the Cedar Rapids Community School District.

### **Management Fund**

The Management Fund will levy sufficient resources to pay for early separation costs related to qualifying District staff, District property and casualty insurance premiums and costs related to unemployment.

### **Other District Non-Tax Supported Funds**

**Activity Fund:** This fund exists to account for revenues and expenditures related to secondary schools co-curricular academic and athletic programs. The Activity Fund budget is reflective of revenues and expenditures that are set at each secondary building.

**Day Care Funds:** The District reports all day care expenses and revenues related to both Rockwell and Five Seasons Day Care programs into the Day Care Fund.

**Food and Nutrition Fund:** The Food and Nutrition Fund is completely self-supportive, receiving no financial assistance from any other District fund. Ticket prices are evaluated each year with recommendations for increase, if warranted, submitted to the Board of Education for consideration. Periodic increases are needed to keep pace with increases in food and labor costs as well as maintain sufficient reserves to invest in the repair and replacement of kitchen equipment throughout the District.

## Cedar Rapids Community School District 2018-2019 Budget Executive Summary

Meal prices were increased for FY2018 in order to comply with the Paid Lunch Equity provision of the Healthy, Hunger-Free Kids Act of 2010 (HHFKA) as well as respond to the increase costs for food and labor. The Food and Nutrition Department increased breakfast prices by \$0.05 and lunch prices increased \$0.05 for both elementary and secondary schools.

### End - FY2018-2019 Preliminary Budget Assumptions (As provided to the Board of Education on January 26, 2018)

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## Recent District Highlights and Accomplishments

Listed below are just a few of the many recent highlights and accomplishments of District students, staff and community members that can be found on the District's website at the following link. <http://www.cr.k12.ia.us/news/>

### Pierce Elementary receives Healthiest State Initiative's School Award

Pierce Elementary received the 2018 School Award presented by the Healthiest State Initiative (HSI) on Feb. 15 at HSI's awards ceremony. The award recognizes Pierce Elementary for its accomplishments in creating a healthier school.

"We are pleased to present Pierce Elementary with the inaugural School Award," said Jami Haberl, Iowa Healthiest State Initiative executive director. "The work they have accomplished is remarkable, and their commitment to creating a healthier environment for students is inspiring. They have been awarded \$5,000 to build upon their momentum and continue to make additional improvements that will benefit students for years to come."



### McKinley receives \$500 grant

McKinley Middle School Receives a \$500 grant for Grizzly Cove Food Pantry  
*Grant provided by Farm Credit Services of America Working Here Fund for Hunger and Nutrition*

On Wednesday, February 14, 2018, McKinley Middle School received a \$500 grant for the Grizzly Cove food pantry. The grant is provided through Farm Credit Services of America's (FCSAmerica) *Working Here Fund*. The *Working Here Fund* grant will help purchase food for the Grizzly Cove food pantry including fresh fruits and vegetables. The





## **Cedar Rapids Community School District 2018-2019 Budget Executive Summary**

school's food pantry offers students a variety of food to take home on the weekends to share with their families. The students are able to choose the foods that they will use over the weekend.

### **Teacher Hiring Event**

January 3, 2018: We are so excited to launch our winter teacher hiring event! This event will take place from 5:00 – 8:00 pm on Monday, January 29th. We are looking to hire for available teaching positions in Elementary, Middle, High, and special education for current openings and for the 2018-2019 school year! If you are interested in teaching within

our school district for these levels come check it out! Here you can talk to our team, learn more about the district, and turn in your resume. Ready to apply now? Apply at [www.cr.k12.ia.us/employment](http://www.cr.k12.ia.us/employment) (Opens in a new window)



### **Cedar Rapids Japanese teacher Julie Cain takes top national honor**

November 22, 2017: Enrolling in a high school Japanese class is a scary decision for many students, says Washington High School teacher Julie Cain. “There are so many people who want to take it, but their parents are afraid, or they are afraid, that it’s too hard,” Cain said. So she dedicates her time at the Cedar Rapids high school to making the language “less scary,” she said, by using research-based teaching methods that make the language more approachable and emphasizing aspects of Japanese culture to students.



The American Association of Teachers of Japanese recognized Cain’s work earlier this year by naming her the national Japanese teacher of the year and giving her the “K-12 Teacher Award.” Although Cain said her subject matter can be intimidating, district spokeswoman Akwi Nji, who used to work with Cain as a teacher at Washington High School, said Cain is a welcoming figure at the school.

### **Congratulations to Gabby Granadillo**

September 25, 2017: A hearty congratulations goes out to Gabby Granadillo, math teacher at McKinley Middle School. Gabby is one of the four Iowa educators who has been named as a state finalist for the nation’s highest honor for kindergarten through 12th grade educators of math and science. As a finalist for the Presidential Awards for Excellence in Mathematics and Science Teaching, Gabby is recognized as a leader in the improvement of math and science education and a role model for her colleagues and in her community. Iowa Department of Education Director Ryan Wise says of Gabby and the other three finalists, “These teachers are an inspiration to their students, colleagues and communities. As Iowa grows its commitment to science, technology, engineering and mathematics education, their leadership is especially important.” Congratulations to Gabby!



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## **Kennedy's New Approach to an Open House**

September 18, 2017: On Monday, September 18 at 6:30-8:30 pm, Kennedy launches a new approach to engaging students and families with the school while connecting them with community, college, and career resources.

How is this different?

Kennedy's Open House has always been an informal evening for families to meet teachers. At this time, teachers typically share general information about courses:

curriculum, expectations, schedules, grading practices, etc. It gives everyone a chance to match a face with a name and helps families know a little more the student's school day.

However, this year the event will include information booths with representatives from 29 community programs, resources, and organizations.

"We received an enthusiastic 'Yes!' from everyone we invited. People really want to come together to embrace new ideas, give something unusual a shot, and be here for the students," said organizer Jenny Wagner. "All these representatives

took time out of their schedule to meet with us and plan their part. We asked a simple question and the collaboration has been unbelievable."



The poster is titled "Kennedy High School Open House Information" and is dated "September 18, 2017" from "6:30 – 8:30 PM". It features a logo of a tiger head. The main text describes the event as an opportunity for parents to meet teachers and learn about classes. It also mentions that community, college, and career organizations will be present to answer questions and provide information at booths. A green oval at the bottom left says "FREE BABYSITTING!". The poster is divided into two main sections: "Special Presentations" and "Community, College, and Career Booths".

**Kennedy High School**  
**Open House Information**  
**September 18, 2017 6:30 – 8:30 PM**

The Kennedy Open House is an opportunity to meet your child's teachers and learn about their classes. Teachers will be in their classrooms all evening, just stop in.

We also will host dozens of community, college, and career organizations will be present to answer questions and provide information at booths around the school. We will utilize an open format, allowing parents and students to visit teachers throughout the evening while spending time in presentations and meeting representatives.

**Special Presentations**

- Drug Use in Teens: Facts and Warning Signs
- Social Media Awareness for Parents of Teens
- Signs and Symptoms of Depression or Anxiety in Teens & Suicide Awareness and Prevention
- Preparing for the Financial Realities of College
- Iowa College Tour
- Career Readiness and Trends in the Workforce
- College Readiness by Grade Level
- Academic Engagement

**Community, College, and Career Booths**

- Amani Community Services
- CRCSD – Food and Nutrition
- Cedar Rapids Electrical Apprenticeship
- Cedar Rapids Public Library
- Coe College
- Community Housing Initiatives
- Cornell College
- CR IC JATC Cedar Rapids Sheet Metal LU 263
- Five Rivers Carpenters Apprenticeship
- Foundation 2
- Iowa Army National Guard
- Iowa Laborers Education & Training Fund
- Iowa Legal Aid
- Iowa Vocational Rehabilitation Services
- Iowa's Public Regent Universities
- Kirkwood Community College
- Local 125 JATC -Plumbers, Pipefitters and HVACR
- Mount Mercy University
- NE Iowa Ironworkers Local 89 JATC
- Price Electric
- Roofers & Waterproofers Local 182
- Tanager Place
- The Olson Marriage and Family Therapy Clinic
- US Army, Air Force and Navy
- Voices to be Heard
- Workplace Learning Connection

**FREE BABYSITTING!**

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**Washington Senior Wins Civil Rights Commission Poster Contest!**

June 27, 2017: Washington Senior Wins Civil Rights Commission Poster Contest!

After encouragement from her mom to participate in the Cedar Rapids Civil Rights Commission

3rd annual Fair Housing

Poem and Poster Contest,

Rowan Meyer-Boothby took

on the challenge. Her mom

encouraged her, along with

her two siblings, to

participate in the contest as a

chance to be engaged in a

fun way with community

issues. Rowan acknowledges

that she was “an angry kid”

when she was younger and

relied on art to make sense of

the world and to “get

involved to make things

better.” This challenge was

one she accepted eagerly.

Though she admits it didn’t

come easily. She abandoned

her first concept for the

poster and started again after

a bit of research. “I had no

idea what I was really trying to do with the first attempt,” she said. “I hadn’t really thought it through.”



Rowan then looked for inspiration by researching other equal housing posters and settled on a concept that utilized a variety of colors and visual contrast. “I really like the style of pop art posters and also what people can do with Photoshop, but I’m not very good at computer art,” she says. “I wanted to see what I could do with only construction paper.” In fact, Rowan created a winning poster with simple tools and few resources. She ended up having to use the edge of her math textbook instead of a ruler to create straight lines. The image of the clothesline in her design was inspired by the video (which includes an image of a clothesline) of a song she was listening to as she worked on the project: “If I could begin to be / Half of what you think of me / I could do about anything.” The subject of fair housing was also a source of inspiration for Rowan. “I really admire people who are advocates for civil rights, so it felt cool to kind of be a part of that,” she says. “I also know I’ll be paying for my own college tuition, and this was a chance to try to earn something towards that. Each of the three winners received \$500 to open an Educational Savings Account.

**Kids On Course University Now Underway!**

June 19, 2017: Kids On Course University kicked off today for more than 850 students! The summer learning program is located at Arthur, Truman, Wright, Taylor, Harrison, and Madison elementary schools. It runs five days a week from 8:30 a.m. to 1:30 p.m., and includes both breakfast and



**Cedar Rapids Community School District  
2018-2019 Budget  
Executive Summary**

lunch. Certified teachers lead small classes of students who are entering first through fifth grade. Kids on Course University is focused on reading and math with certified teachers leading small classes of students in first – fifth grades. Each day also includes hands-on enrichment opportunities designed to keep students focused and improving skills. The program runs through August 4. Eighty nine percent of the students who attended the Kids on Course Program in 2016 had improved reading outcomes!

### **Summer Meals Served June 19-August 4**

June 12, 2017: School's Out for Summer, Power Up!

The District's Summer Food Program begins June 19. The program, sponsored by our Food and Nutrition Department, will provide free breakfast and/or lunch through Aug. 4. Breakfast and lunch will be served Monday through Friday (with the exception of one location). Children under age 18 are eligible and may visit any location for meals.

### **Garfield First Iowa School In No Excuses**

**University Network** June 8, 2017: Garfield Elementary School has earned membership to the prestigious No Excuses



University Network of Schools. To earn membership into the network of “like-minded” schools, Garfield staff completed an extensive online application focused on the “Six Exceptional Systems” the school has developed around the No Excuses University model. A video was submitted to demonstrate the “Culture of Universal Achievement” developed on the campus. See Video here. (Opens in a new window)

Garfield earned the recognition by demonstrating a commitment to college readiness and through efforts to

ensure all children meet standards in reading, writing and math, no matter their challenges. The Cedar Rapids elementary school is the first school in the state of Iowa to receive the designation and is part of a growing No Excuses Network of Schools across the country.





**Cedar Rapids Community School District  
2018-2019 Budget  
Executive Summary**

**Executive Administration (2017-2018 School Year)**

Dr. Brad Buck	Superintendent
Laurel Day	Assistant to the Superintendent
Mary Ellen Maske	Deputy Superintendent
Noreen Bush	Associate Superintendent
Val Dolezal	Executive Director, Pre-K-5 Education
Rod Dooley	Executive Director, Equity
Steve Graham	Executive Director, Business Services
Carlos Grant	Executive Director, Personalized Learning & Middle Level Ed.
Linda Noggle	Executive Director – Talent Management
Wendy Parker	Executive Director, Special Services
Karla Ries	Executive Director, Instructional Services
Lori Bruzek	Director, Technology
Eric Christenson	Director, Culture Climate & Transformation
Akwi Nji	Director, Communications
Adam Zimmerman	Director, Culture Climate & Transformation
Tania Johnson	President, Cedar Rapids Education Association
John Zimmerman	Regional Facilitator, GWAEA
Julie Jensen	Regional Facilitator, GWAEA

**Board of Education Members (2017-2018 School Year)**

The Board of Education is a policy-making and planning entity and does not get involved with the day-to-day operations of the school system. The Board elects its own president and vice-president, appoints a secretary and treasurer, and hires a chief executive - the Superintendent.



**Back row** – John Laverty, President, At Large, Kristin Janssen, At Large, Gary Anhalt, At Large, Jennifer Borcharding, District 3

**Front row** – Nancy Humbles, Vice President, District 2, Rafael Jacobo, District 4, Mary Meisterling, District 1



# FINANCIAL SECTION





**Cedar Rapids Community School District  
Fiscal Year 2018-2019 Budget  
Summary of all Funds**

	<b>FY 2019 Budget</b>	<b>FY 2018 Re-Estimate</b>	<b>FY 2017 Actual</b>
<b>Revenues</b>			
Taxes Levied on Property	77,630,922	76,981,958	73,840,745
Utility Replacement Excise Tax	6,672,865	5,539,892	3,787,327
Income Surtaxes	7,528,638	7,094,844	7,523,491
Tuition\Transportation Received	5,367,776	5,270,137	4,473,450
Earnings on Investments	701,871	495,714	94,757
Nutrition Program Sales	2,634,100	2,634,100	2,842,675
Student Activities and Sales	4,350,000	4,269,658	3,634,856
Other Revenues from Local Sources	25,623,768	25,485,848	25,269,100
Revenue from Intermediary Sources	-	-	-
State Foundation Aid	85,104,849	85,529,327	84,269,010
Other State Sources	30,460,825	29,393,412	29,297,681
Commercial & Industrial Replacement	2,479,711	2,509,779	2,513,369
Chapter 1 Grants	4,539,403	4,773,159	3,546,938
Other Federal Sources	10,842,173	10,711,784	11,716,210
<b>Total Revenues</b>	<b>263,936,901</b>	<b>260,689,612</b>	<b>252,809,609</b>
<b>Expenditures</b>			
Instruction	143,045,345	146,300,102	135,300,958
Student Support Services	6,259,961	6,039,024	5,662,054
Instructional Staff Support Services	17,258,137	19,736,635	17,493,455
General Administration	5,766,557	6,710,507	4,894,773
Building Administration	13,473,309	13,295,788	13,663,524
Business Administration	6,423,719	6,348,437	5,749,761
Plant Operation and Maintenance	16,494,621	16,377,220	16,678,962
Student Transportation	7,774,808	7,803,301	7,357,780
Noninstructional Programs	12,346,850	12,189,987	12,797,118
Facilities Acquisition and Construction	7,281,500	12,126,195	9,644,483
Debt Service (Principal, interest, fiscal charges)	7,748,528	12,275,104	12,580,594
AEA Support - Direct to AEA	8,319,138	7,722,183	7,396,246
<b>Total Expenditures</b>	<b>252,192,473</b>	<b>266,924,483</b>	<b>249,219,708</b>
Excess of Revenues over Expenditures	11,744,428	(6,234,871)	3,589,901
Other Financing Sources (Uses)			
Capital Contributions	-	-	-
Sale of Bonds	-	-	-
Sale of Assets	-	0	203,329
Proceeds from Loss of Property	50,000	20,000	46,833
Payments to Refund Bonds Escrow Agent	-	-	-
Refunding Bond Debt Issued	-	-	-
Operating Transfers In (Out)	-	-	-
Excess (Deficiency) of Revenues & Other			
Sources over (under) Expenditures & Other Uses	11,794,428	(6,214,871)	3,840,063
Beginning Fund Balance	68,681,705	68,302,831	64,462,768
<b>Ending Fund Balance</b>	<b>80,476,133</b>	<b>62,087,960</b>	<b>68,302,831</b>
Anticipated Unspent Program Reserves	-	6,593,745	-
<b>Adjusted Fund Balance Reserve Estimate</b>	<b>80,476,133</b>	<b>68,681,705</b>	<b>68,302,831</b>

**Cedar Rapids Community School District**  
**Fiscal Year 2018-2019 Budget**  
**Summary of all Funds**

**Fiscal Year 2019 Budget**

	GOVERNMENTAL FUNDS						PROPRIETARY FUND		
	General	Special Revenue				SAVE	Debt Service	Nutrition	Oth Enterprises
		Management	PPEL	Activity					
<b>Revenues:</b>									
Taxes Levied on Property	\$ 61,193,851	\$ 6,949,333	9,487,738				-		77,630,922
Utility Replacement Excise Tax	2,734,376	310,667	369,693				3,258,129		6,672,865
Income Surtaxes	7,528,638								7,528,638
Tuition\Transportation Received	5,367,776								5,367,776
Earnings on Investments	200,000	10,000	6,000	5,000		6,500	136,371	338,000	701,871
Nutrition Program Sales								2,634,100	2,634,100
Student Activities and Sales	50,000				4,300,000				4,350,000
Other Revenues from Local Sources	3,645,943	135,500	158,000			16,717,218	90,000	269,000	25,623,768
Revenue from Intermediary Sources									-
State Foundation Aid	85,104,849								85,104,849
Other State Sources	30,385,175	5,000	4,000			-	-	66,650	30,460,825
Commercial & Industrial Replacement	1,894,952	215,323	274,926				94,510		2,479,711
Chapter 1 Grants	4,539,403								4,539,403
Other Federal Sources	5,436,736		-			-	575,555	4,745,500	10,842,173
<b>Total Revenues</b>	\$ 208,081,699	\$ 7,625,823	\$ 10,300,357	\$ 4,305,000	\$ 16,723,718	\$ 4,154,565	\$ 8,053,250	\$ 4,692,489	\$ 263,936,901
<b>Expenditures</b>									
Instruction	\$ 135,091,446	\$ 3,588,899		4,305,000	60,000				143,045,345
Student Support Services	6,259,961	-							6,259,961
Instructional Staff Support Services	14,501,592	126,217			2,630,328				17,258,137
General Administration	5,547,558	218,999			-				5,766,557
Building Administration	12,979,802	493,507							13,473,309
Business Administration	6,084,199	219,520			120,000				6,423,719
Plant Operation and Maintenance	14,324,907	1,954,861			214,853				16,494,621
Student Transportation	6,194,808	580,000	1,000,000					7,402,980	7,774,808
Noninstructional Programs	-	255,000							255,000
Facilities Acquisition and Construction			4,401,000		2,880,500				7,281,500
Debt Service (Principal, interest, fiscal charges)							7,748,528		7,748,528
AEA Support - Direct to AEA	8,319,138								8,319,138
<b>Total Expenditures</b>	\$ 209,303,411	\$ 7,437,003	\$ 5,401,000	\$ 4,305,000	\$ 5,905,681	\$ 7,748,528	\$ 7,402,980	\$ 4,688,870	\$ 252,192,473
Excess of Revenues over Expenditures	(1,221,712)	188,820	4,899,357	-	10,818,037	(3,593,963)	650,270	3,619	11,744,428
Other Financing Sources (Uses)									
Capital Contributions									
Sale of Bonds									0
Sale of Assets									-
Insurance Proceeds from Loss of Property		50,000							50,000
Refunding Bond Debt Issued									-
Loan Repayment (Nutrition) to SAVE									-
Operating Transfers In (Out)		(67,000)	(1,890,000)		(5,105,159)	5,027,533	(490,000)	74,068	-
Excess (Deficiency) of Revenues & Other Sources over (under) Expenditures & Other Uses	1,228,846	171,820	3,009,357	-	5,712,878	1,433,570	160,270	77,687	11,794,428
Beginning Fund Balance	33,470,284	6,184,568	2,339,685	1,431,587	4,510,294	15,317,274	3,759,143	1,668,870	68,681,705
<b>Ending Fund Balance</b>	\$ 34,699,130	\$ 6,356,388	\$ 5,349,042	\$ 1,431,587	\$ 10,223,172	\$ 16,750,844	\$ 3,919,413	\$ 1,746,557	\$ 80,476,133
Anticipated Unspent Program Reserves									-
<b>Adjusted Fund Balance Reserve Estimate</b>	\$ 34,699,130	\$ 6,356,388	\$ 5,349,042	\$ 1,431,587	\$ 10,223,172	\$ 16,750,844	\$ 3,919,413	\$ 1,746,557	\$ 80,476,133

**Cedar Rapids Community School District**  
**Fiscal Year 2018-2019 Budget**  
**Summary of all Funds**

**Fiscal Year 2018 Budget**

	GOVERNMENTAL FUNDS						PROPRIETARY FUND		
	General	Special Revenue		Activity	SAVE	Debt Service	Nutrition	Oth Enterprises	Total
		Management	PPEL						
<b>Revenues</b>									
Taxes Levied on Property	\$ 59,787,009	\$ 8,244,324	\$ 8,950,625			-			\$ 76,981,958
Utility Replacement Excise Tax	2,832,266	390,676	403,281			1,913,669			5,539,892
Income Surtaxes	7,094,844								7,094,844
Tuition/Transportation Received	5,270,137								5,270,137
Earnings on Investments	50,000	5,000	5,100	5,000	6,283	86,331	338,000	0	495,714
Nutrition Program Sales				4,250,000			2,634,100		2,634,100
Student Activities and Sales	19,658								4,269,658
Other Revenues from Local Sources	3,605,080	133,000	158,300		16,673,488	88,740	269,000	4,558,240	25,485,848
Revenue from Intermediary Sources									-
State Foundation Aid	85,529,327								85,529,327
Other State Sources	29,318,702	5,000	3,060		-	-	66,650	-	29,393,412
Commercial & Industrial Replacement	1,919,962	257,922	273,380			58,515			2,509,779
Chapter 1 Grants	4,773,159								4,773,159
Other Federal Sources	5,308,847		-		-	575,555	4,746,500	80,882	10,711,784
<b>Total Revenues</b>	\$ 205,508,991	\$ 9,035,922	\$ 9,793,746	\$ 4,255,000	\$ 16,679,771	\$ 2,722,810	\$ 8,054,250	\$ 4,639,122	\$ 260,689,612
<b>Expenditures</b>									
Instruction	\$ 137,018,122	\$ 3,902,008	\$ 4,255,000		1,124,972				\$ 146,300,102
Student Support Services	6,039,024	-							6,039,024
Instructional Staff Support Services	16,941,852	107,332			2,687,451				19,736,635
General Administration	6,030,667	210,076			469,764				6,710,507
Building Administration	12,824,555	471,233							13,295,788
Business Administration	5,527,808	161,539			659,090				6,348,437
Plant Operation and Maintenance	14,224,480	1,942,100			210,640				16,377,220
Student Transportation	6,115,301	688,000	1,000,000						7,803,301
Noninstructional Programs	-	272,000							12,189,987
Facilities Acquisition and Construction			10,730,577		1,395,618				12,126,195
Debt Service (Principal, interest, fiscal charges)						12,275,104			12,275,104
AEA Support - Direct to AEA	7,722,183								7,722,183
<b>Total Expenditures</b>	\$ 212,443,992	\$ 7,754,288	\$ 11,730,577	\$ 4,255,000	\$ 6,547,535	\$ 12,275,104	\$ 7,322,984	\$ 4,595,003	\$ 266,924,483
Excess of Revenues over Expenditures									
Other Financing Sources (Uses)	(6,935,001)	1,281,634	(1,936,831)	-	10,132,236	(9,552,294)	731,266	44,119	(6,234,871)
Capital Contributions									-
Sale of Bonds					-				-
Sale of Assets					-				-
Insurance Proceeds from Loss of Property		20,000							0
Refunding Bond Debt Issued									20,000
Loan Repayment (Nutrition) to SAVE									-
Operating Transfers In (Out)									-
Excess (Deficiency) of Revenues & Other Sources over (under) Expenditures & Other Uses									-
Beginning Fund Balance									
<b>Ending Fund Balance</b>	\$ 26,876,539	\$ 6,184,568	\$ 2,339,685	\$ 1,431,587	\$ 4,510,294	\$ 15,317,274	\$ 3,759,143	\$ 1,668,870	\$ 62,087,960
Anticipated Unspent Program Reserves	6,593,745	-	-	-	-	-	-	-	6,593,745
<b>Adjusted Fund Balance Reserve Estimate</b>	\$ 33,470,284	\$ 6,184,568	\$ 2,339,685	\$ 1,431,587	\$ 4,510,294	\$ 15,317,274	\$ 3,759,143	\$ 1,668,870	\$ 68,681,705

**Cedar Rapids Community School District**  
**Fiscal Year 2018-2019 Budget**  
**Summary of all Funds**

	Fiscal Year 2017 Actual							
	GOVERNMENTAL FUNDS				PROPRIETARY FUND			
	General	Management	PPEL	Activity	SAVE	Debt Service	Nutrition	Oth Enterprises
<b>Revenues</b>								
Taxes Levied on Property	\$ 58,430,544	\$ 7,233,423	\$ 8,176,778				0	\$ 73,840,745
Utility Replacement Excise Tax	3,020,251	374,383	392,693			-		3,787,327
Income Surtaxes	7,523,491							7,523,491
Tuition/Transportation Received	4,473,450							4,473,450
Earnings on Investments	46,294	10,910	14,004	1,319	18,108	-	4,122	94,757
Nutrition Program Sales							2,842,675	2,842,675
Student Activities and Sales	169,670							3,634,856
Other Revenues from Local Sources	3,763,386	212,827	298,881	3,465,186	16,316,511	129,026	62,810	25,269,100
Revenue from Intermediary Sources								-
State Foundation Aid	84,269,010							84,269,010
Other State Sources	29,209,354	3,055	5,087		13,721	-	66,464	29,297,681
Commercial & Industrial Replacement	1,970,930	243,637	298,802			-		2,513,369
Chapter 1 Grants	3,546,938							3,546,938
Other Federal Sources	5,453,816		-		25,727	578,038	5,531,776	11,716,210
<b>Total Revenues</b>	\$ 201,877,134	\$ 8,078,235	\$ 9,186,245	\$ 3,466,505	\$ 16,374,067	\$ 707,064	\$ 8,507,847	\$ 4,612,512
								\$ 252,809,609
<b>Expenditures</b>								
Instruction	\$ 128,505,151	\$ 3,462,711	\$ 3,286,646		46,450			\$ 135,300,958
Student Support Services	5,662,054	-						5,662,054
Instructional Staff Support Services	14,564,654	95,780			2,833,021			17,493,455
General Administration	4,087,599	200,147			607,027			4,894,773
Building Administration	13,070,595	592,929						13,663,524
Business Administration	5,051,102	165,502			533,157			5,749,761
Plant Operation and Maintenance	14,457,499	1,922,913			298,550			16,678,962
Student Transportation	5,873,265	555,609	928,906					7,357,780
Noninstructional Programs	-	238,466					8,010,051	12,797,118
Facilities Acquisition and Construction			8,272,618		1,371,865			9,644,483
Debt Service (Principal, interest, fiscal charges)						12,580,594		12,580,594
AEA Support - Direct to AEA	7,396,246							7,396,246
<b>Total Expenditures</b>	\$ 198,668,165	\$ 7,234,057	\$ 9,201,524	\$ 3,286,646	\$ 5,690,070	\$ 12,580,594	\$ 8,010,051	\$ 4,548,601
								\$ 249,219,708
Excess of Revenues over Expenditures								
Other Financing Sources (Uses)	3,208,969	844,178	(15,279)	179,859	10,683,997	(11,873,530)	497,796	63,911
Capital Contributions								
Sale of Bonds								
Sale of Assets								
Payments to Refund Bonds Escrow Agent								
Insurance Proceeds from Loss of Property								
Adjustment to Beginning Balance								
Operating Transfers In (Out)								
Excess (Deficiency) of Revenues & Other Sources over (under) Expenditures & Other Uses								
Beginning Fund Balance	2,507,346	(172,554)	(1,321,441)	-	(13,117,954)	12,582,020	(524,086)	46,669
	5,716,315	718,457	(1,336,720)	179,859	(2,230,628)	708,490	(26,290)	110,580
	25,645,993	4,231,477	7,503,236	1,251,728	8,227,448	12,618,616	3,544,167	64,462,768
<b>Ending Fund Balance</b>	\$ 31,362,308	\$ 4,949,934	\$ 6,166,516	\$ 1,431,587	\$ 5,996,820	\$ 13,327,106	\$ 3,517,877	\$ 1,550,683
								\$ 68,302,831

Cedar Rapids Community School District  
FY2018 to FY2019 Property Tax Comparision

	FY 2017-2018		FY 2018-2019		Increase (Decrease)		Levy By
	<u>Rate/\$1,000</u>	<u>*Total Dollars</u>	<u>Rate/\$1,000</u>	<u>*Total Dollars</u>	<u>Rate/\$1,000</u>	<u>Tax Dollars</u>	
<b>General Fund</b>							
At Risk / Dropout Prevention	1.05643	\$5,632,270	1.02967	\$5,707,516	-0.02676	\$75,246	BoE
Instructional Support	0.15310	\$856,618	0.19339	\$1,143,476	0.04029	\$286,858	BoE
Cash Reserve - Special Ed. Deficit	0.71220	\$3,797,010	1.17455	\$6,510,593	0.46236	\$2,713,583	BoE
Cash Reserve - Enrollment Adv/Open	0.37738	\$2,011,978	0.39562	\$2,192,941	0.01824	\$180,963	BoE
Cash Reserve - ELL	0.14570	\$776,810	0.18655	\$1,034,069	0.04085	\$257,259	BoE
Cash Reserve - Cash Flow Purposes	0.62889	\$3,352,868	0.00000	\$0	-0.62889	(\$3,352,868)	BoE
Budget Guarantee	0.00000	\$0	0.00000	\$0	0.00000	\$0	BoE
State Formula	<u>8.65637</u>	<u>\$46,150,614</u>	<u>8.53135</u>	<u>\$47,289,632</u>	<u>-0.12502</u>	<u>\$1,139,018</u>	Formula
<b>Total General Fund</b>	<b>11.73007</b>	<b>\$62,578,168</b>	<b>11.51113</b>	<b>\$63,878,227</b>	<b>-0.21894</b>	<b>\$1,300,059</b>	
<b>Management Fund</b>	<b>1.61777</b>	<b>\$8,624,992</b>	<b>1.30795</b>	<b>\$7,250,000</b>	<b>-0.30982</b>	<b>-\$1,374,992</b>	BoE
<b>Physical Plant and Equipment Fund (PEEL)</b>							
Voted PEEL (\$1.34)	1.34000	\$7,497,505	1.34000	\$7,923,196	0.00000	\$425,691	Voters
Regular PEEL (\$0.33)	<u>0.33000</u>	<u>1,846,401</u>	<u>0.33000</u>	<u>1,951,235</u>	0.00000	<u>\$104,834</u>	BoE
<b>Total PEEL</b>	<b>1.67000</b>	<b>\$9,343,906</b>	<b>1.67000</b>	<b>\$9,874,431</b>	<b>0.00000</b>	<b>\$530,525</b>	
<b>Debt Service</b>	<b>0.35745</b>	<b>\$1,999,987</b>	<b>0.57409</b>	<b>\$3,394,500</b>	<b>0.21664</b>	<b>\$1,394,513</b>	Voters
<b>Totals</b>	<b>15.37528</b>	<b>\$82,547,053</b>	<b>15.06317</b>	<b>\$84,397,158</b>	<b>-0.31211</b>	<b>\$1,850,105</b>	
Valuation Date	1-1-16		1-1-17		Change		
Taxable Valuation*	\$5,331,407,952		\$5,543,043,409		\$211,635,457	3.97%	
TIF Valuation	<u>263,745,129</u>		<u>369,789,131</u>		<u>\$106,044,002</u>	40.21%	
Debt Service Valuation	\$5,595,153,081		\$5,912,832,540		\$317,679,459	5.68%	

\* Includes local property tax and utility replacement dollars. Effective July 1, 2001

**CEDAR RAPIDS COMMUNITY SCHOOL DISTRICT  
2018-2019 BUDGET  
PROPERTY VALUATIONS**

	<u>January 1, 2016</u> <u>Fiscal Year</u> <u>2017-2018</u>	<u>January 1, 2017</u> <u>Fiscal Year</u> <u>2018-2019</u>	<u>One Year</u> <u>Change</u>
Residential	\$ 3,727,632,466	\$ 3,763,305,872	0.9%
Commercial	1,195,514,224	1,371,270,624	12.8%
Industrial	100,064,190	103,257,132	3.1%
Agricultural	37,883,626	39,706,309	4.6%
Utilities (WO Gas & Electric)	19,869,301	20,092,819	1.1%
Machinery & Equipment	-	-	0.0%
Railroads	19,269,268	17,728,762	-8.7%
 Total Valuation	 \$ 5,100,233,075	 \$ 5,315,361,518	 4.0%
Less: Military	10,310,309	9,858,275	-4.6%
Plus: Gas & Electric	241,485,186	237,540,166	-1.7%
 Total General Taxable Valuation	 \$ 5,331,407,952	 \$ 5,543,043,409	 3.8%
TIF Value	263,745,129	369,789,131	28.7%
 Total Debt & PPEL Taxable Valuation	 \$ 5,595,153,081	 \$ 5,912,832,540	 5.4%



# General Fund



**CEDAR RAPIDS COMMUNITY SCHOOL DISTRICT  
2018-2019 BUDGET  
GENERAL FUND SUMMARY**

<b>Revenues</b>	<b>FY 2015 Actual</b>	<b>FY 2016 Actual</b>	<b>FY 2017 Actual</b>	<b>FY 2018 Re-Estimated</b>	<b>FY 2019 Budget</b>
Property Taxes	60,807,081	\$ 60,519,593	\$ 58,430,544	\$ 59,787,009	\$ 61,193,851
Utility Replacement Tax	3,146,512	3,018,951	3,020,251	2,832,266	2,734,376
Income Surtaxes	6,869,752	7,168,294	7,523,491	7,094,844	7,528,638
Mobile Home Taxes	117,051	117,273	114,131	130,000	130,000
State Foundation Aid	80,266,246	80,904,052	84,269,010	85,529,327	85,104,849
Instructional Support State Aid	21,070,004	21,360,401	21,813,108	21,596,519	22,066,037
Other State Sources	1,131,387	2,316,908	1,970,930	1,919,962	1,894,952
Commercial & Industrial Replacement	3,518,292	3,553,890	3,546,938	4,773,159	4,539,403
AEA Flow through	7,241,289	7,319,340	7,396,246	7,722,183	8,319,138
Chapter 1 Grants	5,637,977	5,571,605	5,453,816	5,308,847	5,436,736
Other Federal Sources	4,781,766	4,788,946	4,473,450	5,270,137	5,367,776
Tuition/Transportation	9,594	22,021	46,294	50,000	200,000
Earnings on Investments	16,509	24,573	169,670	19,658	50,000
Student Activities	3,081,313	3,796,318	3,649,255	3,475,080	3,515,943
Other Revenue from Local Sources	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ 197,694,773</b>	<b>\$ 200,482,165</b>	<b>\$ 201,877,134</b>	<b>\$ 205,508,991</b>	<b>\$ 208,081,699</b>
<b>Expenditures</b>					
Instruction	\$ 121,514,263	\$ 124,960,105	\$ 128,505,151	\$ 137,018,122	\$ 135,091,446
Student Support Services	5,606,672	5,503,668	5,662,054	6,039,024	6,259,961
Instructional Staff Support	13,544,342	14,315,160	14,564,654	16,941,852	14,501,592
General Administration	3,467,752	3,763,421	4,087,599	6,030,667	5,547,558
Building Administration	12,755,892	12,789,691	13,070,595	12,824,555	12,979,802
Business Administration	5,899,154	5,227,775	5,051,102	5,527,808	6,084,199
Plant Operation & Maintenance	14,810,930	14,431,557	14,457,499	14,224,480	14,324,907
Student Transportation	5,786,788	5,833,771	5,873,265	6,115,301	6,194,808
Non-Instructional Expenditures	-	-	-	-	-
AEA Support	7,241,289	7,319,340	7,396,246	7,722,183	8,319,138
<b>Total Expenditures</b>	<b>\$ 190,627,082</b>	<b>\$ 194,144,488</b>	<b>\$ 198,668,165</b>	<b>\$ 212,443,992</b>	<b>\$ 209,303,411</b>
Excess of Revenues over Expenditures	7,067,691	6,337,677	3,208,969	(6,935,001)	(1,221,712)
Other Financing Sources (Uses)					
Audit Adjustment to Beginning Balance					
Operating Transfers In (Out)	2,307,311	2,264,748	2,507,346	2,449,232	2,450,558
Excess (Deficiency) of Revenues & Other					
Sources over (under) Expenditures & Other Uses	9,375,002	8,602,425	5,716,315	(4,485,769)	1,228,846
Beginning Fund Balance	7,668,566	17,043,568	25,645,993	31,362,308	33,470,284
<b>Ending Fund Balance</b>	<b>\$ 17,043,568</b>	<b>\$ 25,645,993</b>	<b>\$ 31,362,308</b>	<b>\$ 26,876,539</b>	<b>\$ 34,699,130</b>
Anticipated Unspent Program Reserves	-	-	-	6,593,745	-
<b>Adjusted Fund Balance Reserve Estimate</b>	<b>\$ 17,043,568</b>	<b>\$ 25,645,993</b>	<b>\$ 31,362,308</b>	<b>\$ 33,470,284</b>	<b>\$ 34,699,130</b>
Fund Balance Reserve (% of General Fund Expenditures)	8.94%	13.21%	15.79%	15.75%	16.58%

**CEDAR RAPIDS COMMUNITY SCHOOL DISTRICT  
2018 - 2019 BUDGET  
GENERAL FUND FORECASTS**

	<b>FY 2019 Budget</b>		<b>FY 2020 Projected</b>		<b>FY 2021 Projected</b>		<b>FY 2022 Projected</b>	
<b>Revenues</b>								
Property Taxes	\$ 61,193,851	29.4%	\$ 62,417,728	29.4%	\$ 63,666,083	29.4%	\$ 64,939,405	29.4%
Utility Replacement Tax	2,734,376	1.3%	2,789,064	1.3%	2,844,845	1.3%	2,901,742	1.3%
Income Surtaxes	7,528,638	3.6%	7,679,211	3.6%	7,832,795	3.6%	7,989,451	3.6%
Mobile Home Taxes	130,000	0.1%	132,600	0.1%	135,252	0.1%	137,957	0.1%
State Foundation Aid	85,104,849	40.9%	86,806,946	40.9%	88,543,085	40.9%	90,313,947	40.9%
Instructional Support State Aid	22,066,037	10.6%	22,507,358	10.6%	22,957,505	10.6%	23,416,655	10.6%
Other State Sources	1,894,952	0.9%	1,932,851	0.9%	1,971,508	0.9%	2,010,938	0.9%
Commercial & Industrial Replacement	4,539,403	2.2%	4,630,191	2.2%	4,722,795	2.2%	4,817,251	2.2%
AEA Flow through	8,319,138	4.0%	8,485,521	4.0%	8,655,231	4.0%	8,828,336	4.0%
Chapter 1 Grants	5,436,736	2.6%	5,545,471	2.6%	5,656,380	2.6%	5,769,508	2.6%
Other Federal Sources	5,367,776	2.6%	5,475,132	2.6%	5,584,635	2.6%	5,696,328	2.6%
Tuition/Transportation	200,000	0.1%	204,000	0.1%	208,080	0.1%	212,242	0.1%
Earnings on Investments	50,000	0.0%	51,000	0.0%	52,020	0.0%	53,060	0.0%
Student Activities	3,515,943	1.7%	3,586,262	1.7%	3,657,987	1.7%	3,731,147	1.7%
Other Revenue from Local Sources	-	0.0%	-	0.0%	-	0.0%	-	0.0%
<b>Total Revenues</b>	<b>\$ 208,081,699</b>	<b>100.0%</b>	<b>\$ 212,243,335</b>	<b>100.0%</b>	<b>\$ 216,488,201</b>	<b>100.0%</b>	<b>\$ 220,817,967</b>	<b>100.0%</b>
Revenues Percent Increase			2.00%		2.00%		2.00%	
<b>Expenditures</b>								
Instruction	\$ 135,091,446	64.5%	\$ 137,793,275	64.5%	\$ 140,549,141	64.5%	\$ 143,360,124	64.5%
Student Support Services	6,259,961	3.0%	6,385,160	3.0%	6,512,863	3.0%	6,643,120	3.0%
Instructional Staff Support	14,501,592	6.9%	14,791,624	6.9%	15,087,456	6.9%	15,389,205	6.9%
General Administration	5,547,558	2.7%	5,658,509	2.7%	5,771,679	2.7%	5,887,113	2.7%
Building Administration	12,979,802	6.2%	13,239,398	6.2%	13,504,186	6.2%	13,774,270	6.2%
Business Administration	6,084,199	2.9%	6,205,883	2.9%	6,330,001	2.9%	6,456,601	2.9%
Plant Operation & Maintenance	14,324,907	6.8%	14,611,405	6.8%	14,903,633	6.8%	15,201,706	6.8%
Student Transportation	6,194,808	3.0%	6,318,704	3.0%	6,445,078	3.0%	6,573,980	3.0%
Non-Instructional Expenditures	-	0.0%	-	0.0%	-	0.0%	-	0.0%
AEA Support	8,319,138	4.0%	8,485,521	4.0%	8,655,231	4.0%	8,828,336	4.0%
<b>Total Expenditures</b>	<b>\$ 209,303,411</b>	<b>100.0%</b>	<b>\$ 213,489,479</b>	<b>100.0%</b>	<b>\$ 217,759,268</b>	<b>100.0%</b>	<b>\$ 222,114,455</b>	<b>100.0%</b>
Expenditures Percent Increase			2.00%		2.00%		2.00%	
Excess of Revenues over Expenditures	\$ (1,221,712)		\$ (1,246,144)		\$ (1,271,067)		\$ (1,296,488)	
Other Financing Sources (Uses)								
Capital Loan Proceeds	-		-		-		-	
Operating Transfers In (Out)	2,450,558		2,499,569		2,549,560		2,600,551	
Excess (Deficiency) of Revenues & Other Sources over (under) Expenditures & Other Uses	\$ 1,228,846		\$ 1,253,425		\$ 1,278,493		\$ 1,304,063	
Beginning Fund Balance	33,470,284		34,699,130		35,952,555		37,231,048	
Ending Fund Balance	\$ 34,699,130		\$ 35,952,555		\$ 37,231,048		\$ 38,535,111	
Anticipated Unspent Program Reserves	-		-		-		-	
Fund Balance Reserve (% of Expenditures)	16.58%		16.84%		17.10%		17.35%	

**CEDAR RAPIDS COMMUNITY SCHOOL DISTRICT  
2018-2019 BUDGET  
GENERAL FUND HISTORICAL SUMMARY**

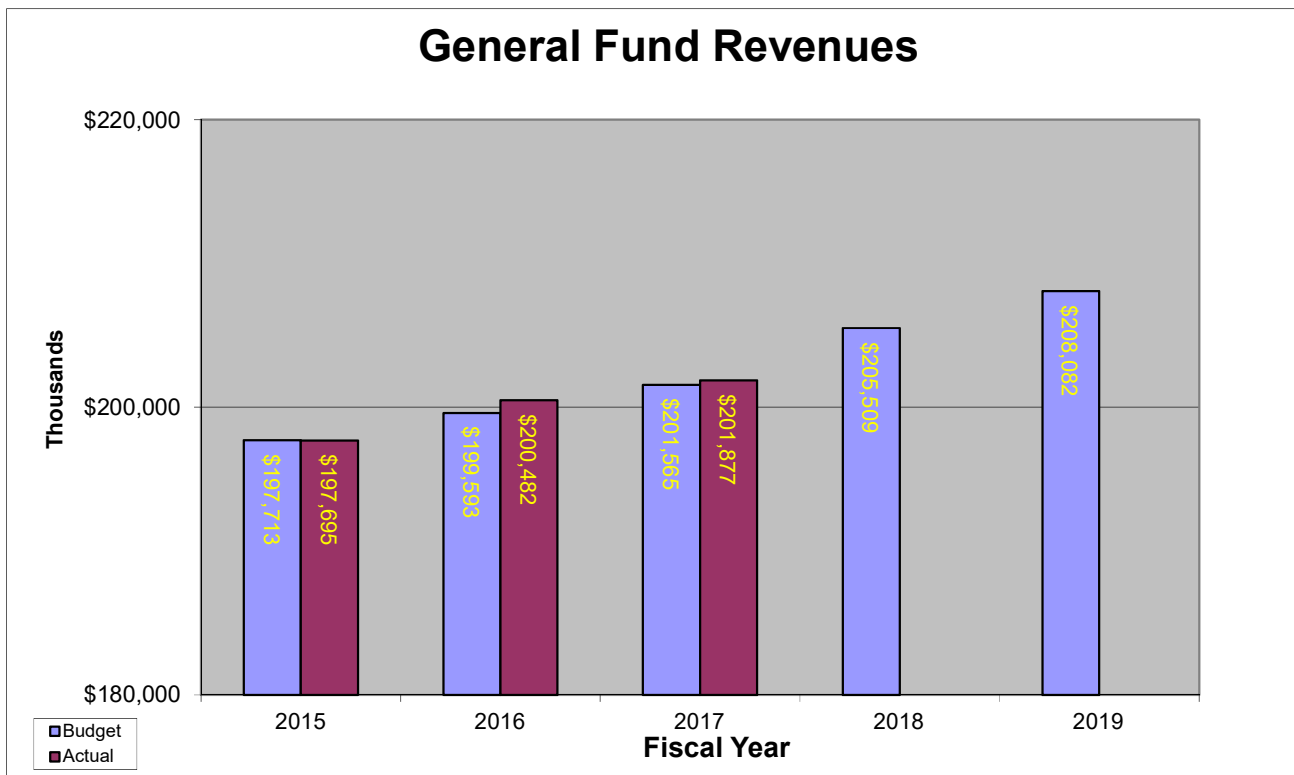
	<b>FY2015 Actual</b>	<b>FY2016 Actual</b>	<b>FY2017 Actual</b>	<b>FY2018 Re-Estimated</b>	<b>FY2019 Budget</b>
Budgeted Revenues	\$ 199,979,394	\$ 202,081,340	\$ 204,115,910	\$ 208,070,667	\$ 210,644,701
Actual Revenues	200,091,541	203,028,329	204,461,647		
Variance	0.1%	0.5%	0.2%		
Budgeted Expenditures	\$ 185,825,149	\$ 194,600,264	\$ 201,072,119	\$ 212,556,436	\$ 209,415,855
Actual Expenditures	185,532,851	194,425,904	198,745,332		
Variance	0.2%	0.1%	1.2%		
Budgeted Fund Balance	\$ 17,660,700	\$ 24,524,644	\$ 28,689,784	\$ 33,470,284	\$ 34,699,130
Actual Fund Balance	17,043,568	25,645,993	31,362,308	-	-
Variance	-3.5%	4.6%	9.3%		
Budgeted Fund Balance (% of General Fund Expenditures)	8.8%	12.1%	14.1%	15.75%	16.58%
Actual Fund Balance (% of General Fund Expenditures)	8.9%	13.2%	15.8%		

Source CAFR

Revenues include "other financial sources", expenditures include "other financial uses".

**CEDAR RAPIDS COMMUNITY SCHOOL DISTRICT  
2018 - 2019 BUDGET  
General Fund Revenue by Source**

	<b>FY 2015 Actual</b>	<b>FY 2016 Actual</b>	<b>FY 2017 Actual</b>	<b>FY 2018 Re-Estimated</b>	<b>FY 2019 Budget</b>
<b>Revenues</b>					
Property Taxes	\$ 60,807,081	\$ 60,519,593	\$ 58,430,544	\$ 59,787,009	\$ 61,193,851
Income Surtaxes	6,869,752	7,168,294	7,523,491	7,094,844	7,528,638
Utility Replacement Tax	3,146,512	3,018,951	3,020,251	2,832,266	2,734,376
Mobile Home Taxes	117,051	117,273	114,131	130,000	130,000
State Foundation Aid	80,266,246	80,904,052	84,269,010	85,529,327	85,104,849
AEA Flow Through	7,241,289	7,319,340	7,396,246	7,722,183	8,319,138
Other State Sources	21,070,004	21,360,401	21,813,108	21,596,519	22,066,037
Commercial & Industrial Replacement	1,131,387	2,316,908	1,970,930	1,919,962	1,894,952
Chapter 1 Grants	3,518,292	3,553,890	3,546,938	4,773,159	4,539,403
Other Federal Sources	5,637,977	5,571,605	5,453,816	5,308,847	5,436,736
Tuition/Transportation Fees	4,781,766	4,788,946	4,473,450	5,270,137	5,367,776
Earnings on Investments	9,594	22,021	46,294	50,000	200,000
Student Activities	16,509	24,573	169,670	19,658	50,000
Other Revenue from Local Sources	3,081,313	3,796,318	3,649,255	3,475,080	3,515,943
<b>Total Revenues</b>	<b>\$ 197,694,773</b>	<b>\$ 200,482,165</b>	<b>\$ 201,877,134</b>	<b>\$ 205,508,991</b>	<b>\$ 208,081,699</b>
Total Local	\$ 78,829,578	\$ 79,455,969	\$ 77,427,086	\$ 78,658,994	\$ 80,720,584
Total State	109,708,926	111,900,701	115,449,294	116,767,991	117,384,976
Total Federal	9,156,269	9,125,495	9,000,754	10,082,006	9,976,139
	<b>\$ 197,694,773</b>	<b>\$ 200,482,165</b>	<b>\$ 201,877,134</b>	<b>\$ 205,508,991</b>	<b>\$ 208,081,699</b>



**CEDAR RAPIDS COMMUNITY SCHOOL DISTRICT  
2018 - 2019 BUDGET  
GENERAL FUND REVENUES BY SOURCE**

**LOCAL**

	<b>FY 2015 Actual</b>	<b>FY 2016 Actual</b>	<b>FY 2017 Actual</b>	<b>FY 2018 Re-Estimated</b>	<b>FY 2019 Budget</b>
Property Taxes	\$ 60,807,081	\$ 60,519,593	\$ 58,430,544	\$ 59,787,009	\$61,193,851
Mobile Home Taxes	117,051	117,273	114,131	130,000	130,000
Utility Replacement Tax	3,146,512	3,018,951	3,020,251	2,832,266	2,734,376
Income Surtaxes	6,869,752	7,168,294	7,523,491	7,094,844	7,528,638
Tuition:					
Regular Program - Individuals	31,845	33,434	106,578	48,000	44,000
Regular Program - LEAs	261,173	207,472	282,587	200,000	200,000
Special Education	2,375,784	1,836,641	1,451,472	2,121,637	1,437,000
Open Enrollment	1,998,456	2,591,893	2,512,222	2,780,500	3,566,776
Summer School	16,833	15,771	39,485	10,000	10,000
Transportation	97,675	103,735	81,106	110,000	110,000
Investment Income	9,594	22,021	46,294	50,000	200,000
Textbook Fees	436,536	462,513	438,080	502,655	357,000
Rental Fees	178,394	178,999	166,881	175,000	175,000
Student Activities	16,509	24,573	169,670	19,658	50,000
Sale of Services	1,370,177	1,359,670	1,372,764	1,593,909	1,602,609
Miscellaneous	1,096,206	1,795,136	1,671,530	1,203,516	1,381,334
<b>Total Revenues</b>	<b>\$ 78,829,578</b>	<b>\$ 79,455,969</b>	<b>\$ 77,427,086</b>	<b>\$ 78,658,994</b>	<b>\$80,720,584</b>



**CEDAR RAPIDS COMMUNITY SCHOOL DISTRICT  
2018-2019 BUDGET  
GENERAL FUND – LOCAL REVENUE EXPLANATION**

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**PROPERTY TAXES**

Property Taxes are the second largest source of revenue for the Cedar Rapids Community School District. It is based on the taxable valuation of all taxable property within the school district. It is certified (independently) by the school district, levied by the County Board of Supervisors, and collected and remitted by the County Treasurer.

The school district's property tax rate is primarily set by state formula as discussed in the organizational section of this document.

**MOBILE HOME TAXES**

Mobile Home Taxes are a form of property taxes levied on mobile home units. It is levied based on the size, value, and age of the mobile unit.

**UTILITY TAX REPLACEMENT**

As of FY 2001, property taxes on utility companies are no longer levied with normal property taxes. They are levied by a formula set by the Iowa Department of Revenue and Finance and remitted to the district in the form of a state replacement credit. There is a hold harmless clause for the first three years of the new assessment and levying process.

**INCOME SURTAXES**

Income Surtaxes are collected at a rate of 5% on state income tax liability from district patrons. These dollars support the district's Instructional Program.

**TUITION**

Tuition is charged for regular programs purchased by individuals or other school districts, for special programs, such as Drivers Education and Summer School, and for regular and special education open enrollment.

**TRANSPORTATION**

Paid transportation services are provided to students who live within the 2 mile (elementary and middle school) or 3 mile (high school) statutory radius, where traffic conditions constitute a danger to the student.

**INVESTMENT INCOME**

Investment income is revenue earned on the investment of idle school district funds. Investments are statutorily limited to money markets and government backed securities.

**TEXTBOOK FEES**

Fees are charges for the sale or rental of textbooks to district students.

**CEDAR RAPIDS COMMUNITY SCHOOL DISTRICT  
2018-2019 BUDGET  
GENERAL FUND – LOCAL REVENUE EXPLANATION**

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**RENTAL FEES**

Rental fees are charged for the use of district facilities to non-district groups. The fees charged are based on what is needed to cover custodian expenses and supplies.

**STUDENT ACTIVITIES**

Revenue received from school-sponsored activities, Metro Day Care, Bake-a-teria and other co-curricular activities.

**SALES OF SERVICES**

Revenue received from another Iowa district or AEA for providing goods or services, or the services of any other individual who is employed by your district/AEA. Revenue from services provided to other local governmental units. These services could include non-student transportation, data processing, purchasing, maintenance, cleaning, cash management, and consulting.

**MISCELLANEOUS REVENUE**

Miscellaneous revenue encompasses all other revenue received from the local level.

**CEDAR RAPIDS COMMUNITY SCHOOL DISTRICT  
2018 - 2019 BUDGET  
GENERAL FUND REVENUES BY SOURCE**

**STATE**

	<b>FY 2015 Actual</b>	<b>FY 2016 Actual</b>	<b>FY 2017 Actual</b>	<b>FY 2018 Re-Estimated</b>	<b>FY 2019 Budget</b>
State Foundation Aid	\$ 80,266,246	\$ 80,904,052	\$ 84,269,010	\$ 85,529,327	\$ 85,104,849
State Aid Funding Supplement	-	-	-	-	-
Foster Care	61,315	93,203	26,542	35,000	35,000
Beginning Teacher Mentoring & Induction Program	112,450	94,460	114,336	-	-
Salary Improvement Program	9,065,788	9,169,285	9,433,835	9,626,387	9,745,943
Additional Salary, Professional Development	752,225	760,445	781,704	1,136,085	1,149,725
Model Core Curriculum	319,695	323,189	332,224	-	-
AEA Flow Through	7,241,289	7,319,340	7,396,246	7,722,183	8,319,138
Early Intervention Block Grant	1,169,904	1,182,666	1,215,564	1,239,832	1,254,729
Non-public Textbook Aid	55,756	54,815	53,777	49,495	49,495
Non-public School Transportation Aid	758,078	725,964	810,394	810,394	810,394
Juvenile Delinquency Grant	137,189	138,938	142,042	90,000	90,000
Child Development - Age 3 & 4	351,264	-	-	-	-
Child Development - Age 3 - 5	316,546	806,166	795,594	694,109	694,109
At Risk Early Elementary K-3	268,250	420,916	274,162	37,434	37,434
Empowerment-School Ready	114,085	113,715	102,926	79,200	79,200
Statewide Preschool	1,515,230	1,650,176	1,730,065	1,909,236	2,189,200
Vocational Aid	33,021	35,596	10,138	12,967	12,967
Teacher Leadership Grant	5,208,157	5,266,250	5,415,833	5,525,234	5,592,805
Commercial & Industrial Replacement	1,131,387	2,316,908	1,970,930	1,919,962	1,894,952
Miscellaneous	831,051	524,617	573,972	351,146	325,036
<b>Total Revenues</b>	<b>\$ 109,708,926</b>	<b>\$ 111,900,701</b>	<b>\$ 115,449,294</b>	<b>\$ 116,767,991</b>	<b>\$ 117,384,976</b>

**CEDAR RAPIDS COMMUNITY SCHOOL DISTRICT  
2018-2019 BUDGET  
GENERAL FUND – STATE REVENUE EXPLANATION**

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**STATE FOUNDATION AID (IC 257.18)**

State Foundation Aid is the largest revenue source for the Cedar Rapids Community School District. It is calculated by taking the regular program state foundation cost per pupil times weighted enrollment. It is calculated in tandem with local property taxes. The state formula is discussed in greater detail in the organizational section of this document.

**STATE AID FUNDING SUPPLEMENT**

Local district revenue from the state for a 2% FY2014 State Aid Funding Supplement.

**FOSTER CARE CLAIM (IC 282.31)**

Local district revenue from the state for tuition aid for nonresident students in foster care in excess of the number included in the certified enrollment count.

**BEGINNING TEACHER MENTORING & INDUCTION PROGRAM (IC 284.13)**

A beginning teacher mentoring and induction program is created to promote excellence in teaching, enhance student achievement, build a supportive environment within school districts and area education agencies, increase the retention of promising beginning teachers, and promote the personal and professional well-being of classroom teachers.

**SALARY IMPROVEMENT PROGRAM (IC 284)**

To promote continuous improvement in Iowa's quality teaching workforce and to give Iowa teachers the opportunity for career recognition that reflects the various roles teachers play as educational leaders, an Iowa teacher career path is established for teachers employed by participating school districts. A participating school district shall use funding allocated section 284.13, paragraph "d" or "e", to raise teacher salaries to meet the requirements of this section.

**ADDITIONAL SALARY, PROFESSIONAL DEVELOPMENT, MODEL CORE CURRICULUM (IC 284.13)**

To promote continuous improvement in Iowa's quality teaching workforce and to give Iowa teachers the opportunity for career recognition that reflects the various roles teachers play as educational leaders, an Iowa teacher career path is established for teachers employed by participating school districts. A participating school district shall use funding allocated section 284.13, for either salaries or professional development, or both, as determined by the school district to meet the requirements of this section.

**CEDAR RAPIDS COMMUNITY SCHOOL DISTRICT  
2018-2019 BUDGET  
GENERAL FUND – STATE REVENUE EXPLANATION**

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**AEA FLOW THROUGH (IC 273.9)**

State funding for the Area Education Agency (AEA) passes through the school district's budget.

**CLASS SIZE REDUCTION (IC 256D.1)**

The State provides an Early Intervention Block Grant to reduce class sizes in grades one through three for basic skills instruction to the state goal of seventeen students for every one teacher. It also provides direction and resources for early intervention efforts by school districts to achieve a higher level of student success in basic skills, especially reading.

**NON-PUBLIC TEXTBOOK AID (IC 301.10)**

The District must provide funding for textbooks for non-public school children residing in the district. The amount is limited to the amount received by the District from the State.

**NON-PUBLIC TRANSPORTATION AID (IC 285.2)**

The District must provide funding for transportation for non-public school children residing in the district. The amount is limited to the amount received by the District from the State.

**JUVENILE DELINQUENCY GRANT (IC 232.191)**

Expenditures to develop or expand programs providing specific life skills and interpersonal skills training for adjudicated delinquent youth who pose a low to moderate risk to the community. (Rules 441-151)

**CHILD DEVELOPMENT-AGE 3-5 (IC 279.51 (2)(b)(1))**

Beginning July 1, 1996, funds are available to school districts to establish programs for three-year-, four-year-, and five-year-old at-risk children, which are a combination of preschool and full-day kindergarten.

**INNOVATE AT RISK K-3 (IC 256A.3)**

Beginning July 1, 1996, funds are available to school districts that have elementary schools that demonstrate the greatest need for programs for at-risk students with preference given to innovative programs for the early elementary school years. School districts receiving grants under this paragraph shall at a minimum provide activities and materials designed to encourage children's self-esteem, provide role modeling and mentoring techniques in social competence and social skills, and discourage inappropriate drug use.

**EMPOWERMENT SCHOOL READY CHILDREN (IC 71.7, 71.8(2))**

Grants for a community empowerment board that has developed an approved school ready children plan. Grants shall be used to various preschool services, but priority is given to program that provide preschool services on a voluntary basis to children deemed at risk of not succeeding in elementary school, training child care providers and others to encourage early intellectual stimulation of very young children, and offering parent support and education programs on a voluntary basis to parents of children from birth through five years of age.

**CEDAR RAPIDS COMMUNITY SCHOOL DISTRICT  
2018-2019 BUDGET  
GENERAL FUND – STATE REVENUE EXPLANATION**

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**STATEWIDE PRESCHOOL PROGRAM FOR FOUR YEAR OLD CHILDREN (IC 256C)**

The purpose of the preschool program is to provide an opportunity for all young children in the state to enter school ready to learn by expanding voluntary access to quality preschool curricula for all children who are four years old.

**VOCATIONAL AID (IC 258)**

The State provides funding to the District for training teachers of vocational subjects.

**TEACHER LEADERSHIP GRANT (IC 284.15)**

The State provides supplemental aid payments to school districts for implementing a teacher leadership system that provides for career paths, leadership roles, and compensation framework or comparable system approved in accordance with section 284.15.

**COMMERICAL & INDUSTRIAL REPLACEMENT (441.21A)**

For each fiscal year beginning on or after July 1, 2014, there is appropriated from the general fund of the State to the Department of Revenue an amount necessary for the payment of all commercial and industrial property tax replacement claims under this section for the fiscal year.

**MISCELLANEOUS STATE REVENUES**

This category captures all other State grants or revenues.



**CEDAR RAPIDS COMMUNITY SCHOOL DISTRICT  
2018 - 2019 BUDGET  
GENERAL FUND REVENUES BY SOURCE**

**FEDERAL**

	<b>FY 2015 Actual</b>	<b>FY 2016 Actual</b>	<b>FY 2017 Actual</b>	<b>FY 2018 Re-Estimated</b>	<b>FY 2019 Budget</b>
Title I	\$ 3,518,292	\$ 3,553,890	\$ 3,546,938	\$ 4,773,159	\$ 4,539,403
Twenty First Century Community Learning	-	-	225,000	225,000	225,000
Carl D. Perkins	178,307	191,099	193,273	198,375	212,497
McKinney-Vento Homeless Assistance Grant	35,000	36,000	36,000	40,000	40,000
Title II - Improving Teacher Quality	598,600	614,189	600,755	579,428	579,428
Title VI - NCLB Assessment	80,075	63,536	31,938	-	-
IDEA Part B	918,725	910,054	906,511	909,095	909,095
Medicaid Reimbursement	3,734,747	3,645,852	3,149,480	2,825,000	2,825,000
Miscellaneous	92,523	110,875	310,859	531,949	645,716
<b>Total Revenues</b>	<b>\$ 9,156,269</b>	<b>\$ 9,125,495</b>	<b>\$ 9,000,754</b>	<b>\$ 10,082,006</b>	<b>\$ 9,976,139</b>

**CEDAR RAPIDS COMMUNITY SCHOOL DISTRICT  
2018-2019 BUDGET  
GENERAL FUND – FEDERAL REVENUE EXPLANATION**

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**TITLE I (CFDA 84.010)**

To help local education agencies (LEAs) and schools improve the teaching and learning of children failing, or most at-risk of failing, to meet challenging State academic standards.

**TWENTY FIRST CENTURY COMMUNITY LEARNING (CFDA 84.287)**

To create community learning centers that provide academic enrichment opportunities for children, particularly students who attend high-poverty and low-performing schools. The program helps students meet state and local student standards in core academic subjects, such as reading and math; offers students a broad array of enrichment activities that can complement their regular academic programs; and offers literacy and other educational services to the families of participating children.

**CARL D. PERKINS (CFDA 84.048)**

Basic grants assist States and outlying areas to expand and improve their programs of vocational education and provide equal access in vocational education to special needs populations. The populations assisted by Basic Grants range from secondary students in pre-vocational courses through adults who need retraining to adapt to changing technological and labor market conditions

**McKINNEY-VENTO EDUCATION FOR HOMELESS CHILDREN AND YOUTH (CFDA 84.196)**

To ensure that homeless children and youth have equal access to the same free, appropriate public education as other children; to provide activities for and services to ensure that these children enroll in, attend, and achieve success in school; to establish or designate an office in each State educational agency (SEA) for the coordination of education for homeless children and youth; to develop and implement programs for school personnel to heighten awareness of specific problems of homeless children and youth; and to provide grants to local educational agencies (LEAs).

**TITLE II - IMPROVING TEACHER QUALITY STATE GRANT (CFDA 84.367)**

To provide grant to State Education Agencies on a formula basis to increase student academic achievement through strategies such as improving teacher and principal quality and increasing the number of highly qualified teachers in the classroom and highly qualified principals and assistant principals in schools and hold local educational agencies and schools accountable for improvements in student academic achievement.

**TITLE VI – N0 CHILD LEFT BEHIND ASSESTMENT GRANT (CFDA 84.369)**

(1) To support the development of the additional State assessments and standards required by Section 1111(b) of the Elementary and Secondary Education Act, as amended (ESEA); (2) if a State have developed the assessments or to carry out other activities related to ensuring that the State's schools and local education agencies are held accountable for results.

**CEDAR RAPIDS COMMUNITY SCHOOL DISTRICT  
2018-2019 BUDGET  
GENERAL FUND – FEDERAL REVENUE EXPLANATION**

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**IDEA, PART B (CFDA 84.027)**

Funds are used by State and local educational agencies, in accordance with the priorities in the Act, to help provide the special education and related services needed to make a free appropriate public education available to all eligible children. The funds have been used to support special education students and students with STEPs with IDEA Development Grants at the elementary, middle, and high school levels.

**MEDICAID ADMINISTRATIVE CLAIMING/REIMBURSEMENT (CFDA 93.778)**

To provide financial assistance to States for payments of medical assistance on behalf of cash assistance recipients, children, pregnant women, and the aged who meet income and resource requirements, and other categorically eligible groups. Financial assistance is a provided to States to pay for Medicare premiums, co-payments and deductibles of qualified Medicare beneficiaries meeting certain income requirements. More limited financial assistance is available for certain Medicare beneficiaries with higher incomes.

**MISCELLANEOUS**

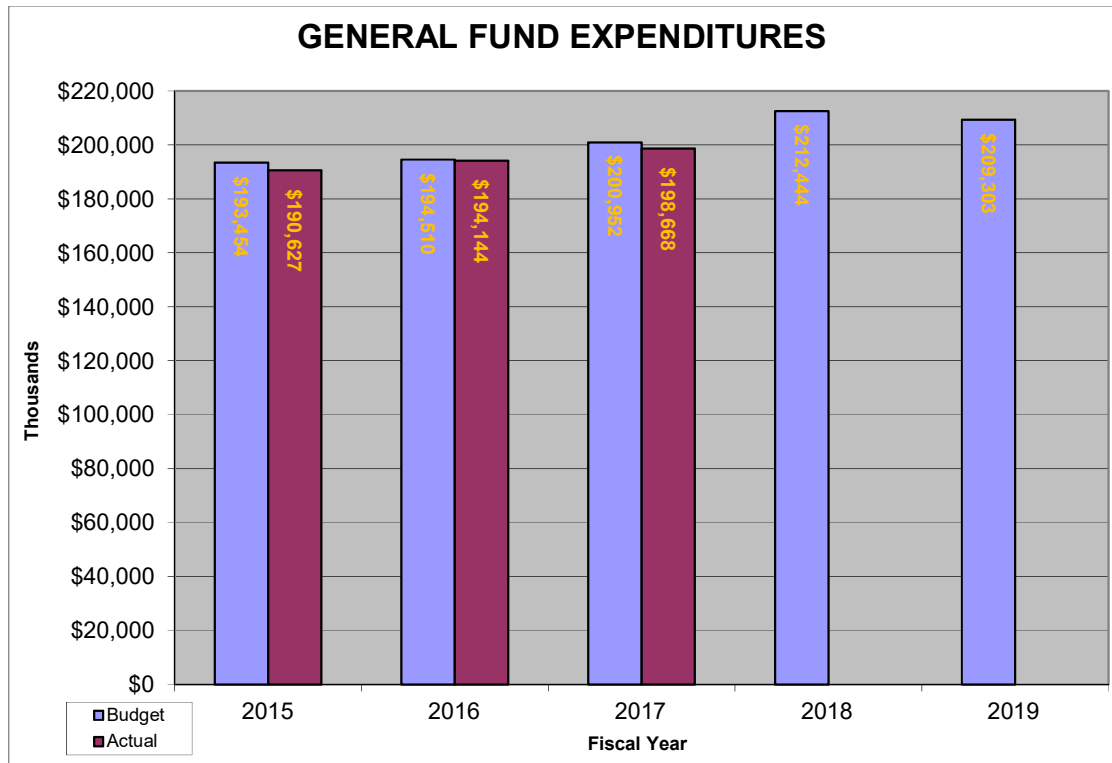
This category captures all other federal grants and revenues.

**CEDAR RAPIDS COMMUNITY SCHOOL DISTRICT  
2018 - 2019 BUDGET  
GENERAL FUND EXPENDITURES BY FUNCTION & OBJECT**

BY FUNCTION	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Re-Estimated	FY 2019 Budget
Instruction	\$ 121,514,263	\$ 124,960,105	\$ 128,505,151	\$ 137,018,122	\$ 135,091,446
Student Support Services	5,606,672	5,503,668	5,662,054	6,039,024	6,259,961
Instructional Staff Support	13,544,342	14,315,160	14,564,654	16,941,852	14,501,592
General Administration	3,467,752	3,763,421	4,087,599	6,030,667	5,547,558
Building Administration	12,755,892	12,789,691	13,070,595	12,824,555	12,979,802
Business Administration	5,899,154	5,227,775	5,051,102	5,527,808	6,084,199
Plant Operation & Maintenance	14,810,930	14,431,557	14,457,499	14,224,480	14,324,907
Student Transportation	5,786,788	5,833,771	5,873,265	6,115,301	6,194,808
AEA Support	7,241,289	7,319,340	7,396,246	7,722,183	8,319,138
<b>Total Expenditures</b>	<b>\$ 190,627,082</b>	<b>\$ 194,144,488</b>	<b>\$ 198,668,165</b>	<b>\$ 212,443,992</b>	<b>\$ 209,303,411</b>

**BY OBJECT**

Salaries	128,005,435	129,120,422	132,418,844	133,811,769	133,620,232
Benefits	28,286,218	28,392,780	29,365,015	31,886,817	32,826,805
Purchased Services	16,809,613	17,406,371	18,588,841	19,464,442	20,971,556
Supplies	9,443,864	10,232,841	9,756,234	14,335,181	10,960,982
Property	522,670	1,426,166	884,033	825,054	566,660
Other Objects	317,993	246,568	258,952	4,398,546	2,038,038
Other Uses	7,241,289	7,319,340	7,396,246	7,722,183	8,319,138
<b>Total</b>	<b>\$ 190,627,082</b>	<b>\$ 194,144,488</b>	<b>\$ 198,668,165</b>	<b>\$ 212,443,992</b>	<b>\$ 209,303,411</b>



**CEDAR RAPIDS COMMUNITY SCHOOL DISTRICT  
2018 - 2019 BUDGET  
GENERAL FUND EXPENDITURES BY FUNCTION**

**INSTRUCTION**

<b>BY SUB-FUNCTION</b>	<b>FY 2015 Actual</b>	<b>FY 2016 Actual</b>	<b>FY 2017 Actual</b>	<b>FY 2018 Re-Estimated</b>	<b>FY 2019 Budget</b>
Regular Instruction	\$ 65,497,695	\$ 66,781,062	\$ 67,639,450	\$ 74,204,487	\$ 73,604,874
Special Program	37,677,356	38,733,222	40,723,621	41,150,138	40,556,818
Vocational Program	1,210,355	1,338,727	1,214,838	1,339,130	1,434,742
Other Instructional Program	14,136,646	15,002,732	15,714,078	16,620,884	16,081,714
Nonpublic Program	52,681	54,780	59,412	49,495	49,495
Cocurricular Program	2,939,530	3,049,582	3,153,752	3,653,988	3,363,803
<b>Total</b>	<b>\$ 121,514,263</b>	<b>\$ 124,960,105</b>	<b>\$ 128,505,151</b>	<b>\$ 137,018,122</b>	<b>\$ 135,091,446</b>

**BY OBJECT**

Salaries	87,527,361	88,767,418	91,090,959	91,639,458	91,566,239
Benefits	17,962,730	18,200,066	18,717,781	20,544,995	21,141,852
Purchased Services	12,404,993	12,969,560	14,259,334	15,584,396	15,908,650
Supplies	3,117,813	4,177,677	3,664,396	6,368,065	5,095,680
Property	368,075	685,846	627,975	542,822	298,979
Other Objects	133,291	159,538	144,706	2,338,386	1,080,046
Other Uses	-	-	-	-	-
<b>Total</b>	<b>\$ 121,514,263</b>	<b>\$ 124,960,105</b>	<b>\$ 128,505,151</b>	<b>\$ 137,018,122</b>	<b>\$ 135,091,446</b>

**CEDAR RAPIDS COMMUNITY SCHOOL DISTRICT  
2018-2019 BUDGET  
GENERAL FUND  
EXPENDITURE EXPLANATION – BY FUNCTION**

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**INSTRUCTION**

Instruction includes costs for all program areas which offer courses to students in the K –12 instructional programs during the regular school day as well as home schooling.

**REGULAR INSTRUCTION**

Regular instruction includes the activities dealing directly with the interaction between teachers and students. Teaching may be provided for students in a school classroom, in another location such as home or hospital, and in other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as television, radio, telephone, and correspondence. Included here are the activities of aides or classroom assistants of any type (clerks, graders, teaching machines, etc.) which assist in the instructional process. If pro-ration of expenditures is not possible for department chairpersons who also teach, include department chairpersons who also teach in instruction.

**SPECIAL PROGRAMS**

Activities primarily for students with special needs. The Special Programs include pre-kindergarten, kindergarten, elementary, and secondary services for talented and gifted, the mentally retarded, physically handicapped, emotionally disturbed, at risk, students with learning disabilities, limited English speaking students, and special programs for other types of students.

**VOCATIONAL PROGRAM**

Activities that provide students with the opportunity to develop the knowledge, skills and attitudes needed for employment in an occupational area. Programs include agriculture, health occupations, family and consumer science, industrial arts, trades and industrial, and technology.

**OTHER INSTRUCTIONAL PROGRAM**

Activities outside of the regular instruction program that provide students with additional learning opportunities. Programs include English Language Learners, Drop Out Prevention, Title One and other miscellaneous grants.

**NON-PUBLIC PROGRAM**

Activities for students attending a school established by an agency other than the State, a subdivision of the State, or the Federal Government, which usually is supported primarily by other than public funds. The services consist of such activities as those involved in providing instructional services, attendance and social work services, health services, and transportation services for nonpublic school students.



**CEDAR RAPIDS COMMUNITY SCHOOL DISTRICT  
2018-2019 BUDGET  
GENERAL FUND  
EXPENDITURE EXPLANATION – BY FUNCTION**

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**CO-CURRICULAR PROGRAM**

Activities that provide students in grades K-12 with learning experiences not included in the regular or special programs. Comprised of the group of school-sponsored activities under the guidance of qualified adults. These activities are designed to provide opportunities for students to participate in such experiences on an individual basis, in small groups, or in large groups-at school events, public events, or a combination of these-for purposes such as motivation, enjoyment, and improvement of skills. In practice, participation usually is not required and credit usually is not given. When participation is required or credit is given, the activity generally is considered to be a course.

**CEDAR RAPIDS COMMUNITY SCHOOL DISTRICT  
2018 - 2019 BUDGET  
GENERAL FUND EXPENDITURES BY FUNCTION**

**STUDENT SUPPORT SERVICES**

<b>BY SUB-FUNCTION</b>	<b>FY 2015 Actual</b>	<b>FY 2016 Actual</b>	<b>FY 2017 Actual</b>	<b>FY 2018 Re-Estimated</b>	<b>FY 2019 Budget</b>
Guidance Services	4,147,389	4,021,811	4,179,292	3,923,169	3,965,590
Health Services	1,118,666	1,124,504	1,127,771	1,621,289	1,787,353
Psychological Services	38,505	51,388	27,608	7,500	7,500
Speech Pathology and Audiology Services	201,414	199,347	236,001	369,602	379,240
Other Student Support Services	100,698	106,618	91,382	117,464	120,278
<b>Total</b>	<b>\$ 5,606,672</b>	<b>\$ 5,503,668</b>	<b>\$ 5,662,054</b>	<b>\$ 6,039,024</b>	<b>\$ 6,259,961</b>

**BY OBJECT**

Salaries	4,474,030	4,398,215	4,541,737	4,636,970	4,670,052
Benefits	911,954	894,918	918,401	1,062,148	1,101,846
Purchased Services	161,873	184,549	170,816	151,220	337,475
Supplies	46,787	23,037	20,706	60,443	22,345
Property	9,866	-	3,639	1,450	1,450
Other Objects	2,162	2,949	6,755	126,793	126,793
Other Uses	-	-	-	-	-
<b>Total</b>	<b>\$ 5,606,672</b>	<b>\$ 5,503,668</b>	<b>\$ 5,662,054</b>	<b>\$ 6,039,024</b>	<b>\$ 6,259,961</b>

**CEDAR RAPIDS COMMUNITY SCHOOL DISTRICT  
2018-2019 BUDGET  
GENERAL FUND  
EXPENDITURE EXPLANATION – BY FUNCTION**

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**STUDENT SUPPORT SERVICES**

Activities designed to assess and improve the well being of students and to supplement the teaching process.

**GUIDANCE SERVICES**

Activities involving counseling with students and parents; consulting with other staff members on learning problems; evaluating the abilities of students; assisting students as they make their own educational and career plans and choices; assisting students in personal and social development; providing referral assistance; and working with other staff members in planning and conducting guidance programs for students.

**HEALTH SERVICES**

Physical and mental health services, which are not direct instruction. Included are activities that provide students with appropriate medical, dental, and nursing services.

**PSYCHOLOGICAL SERVICES**

Activities concerned with administering psychological tests and interpreting the results; gathering and interpreting information about student behavior; working with other staff members in planning school programs to meet the special needs of students as indicated by psychological test and behavioral evaluation; and planning and managing a program of psychological services including psychological counseling for students, staffs, and parents.

**SPEECH PATHOLOGY AND AUDIOLOGY SERVICES**

Activities that identify, assess and treat children with speech, hearing, and language impairments.

**OTHER STUDENT SUPPORT SERVICES**

All other support services to students not classified elsewhere.

**CEDAR RAPIDS COMMUNITY SCHOOL DISTRICT  
2018 - 2019 BUDGET  
GENERAL FUND EXPENDITURES BY FUNCTION**

**INSTRUCTIONAL STAFF SUPPORT**

<b>BY SUB-FUNCTION</b>	<b>FY 2015 Actual</b>	<b>FY 2016 Actual</b>	<b>FY 2017 Actual</b>	<b>FY 2018 Re-Estimated</b>	<b>FY 2019 Budget</b>
Improvement of Instruction	\$ 9,592,350	\$ 9,612,590	\$ 10,316,103	\$ 10,934,177	\$ 10,534,205
Educational Media Services	1,974,084	1,933,215	1,804,132	1,576,075	1,626,856
Instruction-Related Technology	1,977,908	2,769,355	2,444,419	4,431,600	2,340,531
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Total	\$ 13,544,342	\$ 14,315,160	\$ 14,564,654	\$ 16,941,852	\$ 14,501,592
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**BY OBJECT**

Salaries	10,116,490	10,243,513	10,928,668	11,175,586	10,937,904
Benefits	1,940,979	2,010,248	2,150,098	2,381,016	2,406,764
Purchased Services	1,161,994	1,070,642	779,164	963,818	755,528
Supplies	260,858	338,766	541,579	2,300,214	299,214
Property	62,986	651,609	162,657	105,008	95,008
Other Objects	1,035	382	2,488	16,210	7,174
Other Uses	-	-	-	-	-
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Total	\$ 13,544,342	\$ 14,315,160	\$ 14,564,654	\$ 16,941,852	\$ 14,501,592
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**CEDAR RAPIDS COMMUNITY SCHOOL DISTRICT  
2018-2019 BUDGET  
GENERAL FUND  
EXPENDITURE EXPLANATION – BY FUNCTION**

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**INSTRUCTIONAL STAFF SUPPORT**

Activities associated with assisting the instructional staff with the content and process of providing learning experiences for students.

**IMPROVEMENT OF INSTRUCTION**

Activities primarily for assisting instructional staff in planning, developing, and evaluating the process of providing learning experiences for students. These activities include curriculum development, techniques of instruction, child development and understanding, staff training, etc.

**EDUCATIONAL MEDIA SERVICES**

Activities concerned with the use of all teaching and learning resources, including hardware, and content materials. Educational media are defined as devices, content materials, methods, or experiences used for teaching and learning purposes. These include printed and non-printed sensory materials.

**INSTRUCTION-RELATED TECHNOLOGY**

This functional category encompasses all technology activities and services for the purpose of supporting instruction. These activities include expenditures for internal technology support as well as support provided by external vendors using operating funds. These activities include costs associated with the administration and supervision of technology personnel, systems planning and analysis, systems application development, systems operations, network support services, hardware maintenance and support services, and other technology-related costs that relate to the support of instructional activities. Specifically, costs associated with the operation and support of computer learning labs, media center computer labs, instructional technology.

**CEDAR RAPIDS COMMUNITY SCHOOL DISTRICT  
2018 - 2019 BUDGET  
GENERAL FUND EXPENDITURES BY FUNCTION**

**GENERAL ADMINISTRATION**

<b>BY SUB-FUNCTION</b>	<b>FY 2015 Actual</b>	<b>FY 2016 Actual</b>	<b>FY 2017 Actual</b>	<b>FY 2018 Re-Estimated</b>	<b>FY 2019 Budget</b>
Board of Educational Services	\$ 225,960	\$ 277,896	\$ 453,189	\$ 218,500	\$ 218,500
Executive Administration	3,241,792	3,485,525	3,634,410	5,812,167	5,329,058
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Total	\$ 3,467,752	\$ 3,763,421	\$ 4,087,599	\$ 6,030,667	\$ 5,547,558

**BY OBJECT**

Salaries	2,298,789	2,424,143	2,500,138	3,330,196	3,343,578
Benefits	567,006	585,375	619,948	853,909	882,310
Purchased Services	473,483	630,814	832,711	463,536	1,064,638
Supplies	74,421	75,207	89,077	123,904	100,793
Property	21,264	13,864	7,266	39,192	32,991
Other Objects	32,789	34,018	38,459	1,219,930	123,248
Other Uses	-	-	-	-	-
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Total	\$ 3,467,752	\$ 3,763,421	\$ 4,087,599	\$ 6,030,667	\$ 5,547,558

**CEDAR RAPIDS COMMUNITY SCHOOL DISTRICT  
2018-2019 BUDGET  
GENERAL FUND  
EXPENDITURE EXPLANATION – BY FUNCTION**

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**GENERAL ADMINISTRATION**

Activities concerned with establishing and administering policy for operating the LEA. Does not include the Chief Financial Officer, which is included in Business Administration.

**BOARD OF EDUCATION SERVICES**

Activities of the elected body which has been created according to State law and vested with responsibilities for educational activities in a given administrative unit.

**EXECUTIVE ADMINISTRATION**

Activities associated with the overall general administration of or executive responsibility for the entire LEA.



**CEDAR RAPIDS COMMUNITY SCHOOL DISTRICT  
2018 - 2019 BUDGET  
GENERAL FUND EXPENDITURES BY FUNCTION**

**BUILDING ADMINISTRATION**

<b>BY SUB-FUNCTION</b>	<b>FY 2015 Actual</b>	<b>FY 2016 Actual</b>	<b>FY 2017 Actual</b>	<b>FY 2018 Re-Estimated</b>	<b>FY 2019 Budget</b>
Office of the Principal	\$ 12,755,892	\$ 12,789,691	\$ 13,070,595	\$ 12,824,555	\$ 12,979,802
Total	\$ 12,755,892	\$ 12,789,691	\$ 13,070,595	\$ 12,824,555	\$ 12,979,802

**BY OBJECT**

Salaries	9,742,774	9,767,899	9,919,698	9,630,888	9,684,402
Benefits	2,737,934	2,724,895	2,878,854	2,977,063	3,079,042
Purchased Services	120,275	147,715	131,599	107,840	108,025
Supplies	110,722	100,660	93,690	97,614	96,183
Property	5,927	9,883	8,022	-	950
Other Objects	38,260	38,639	38,732	11,150	11,200
Other Uses	-	-	-	-	-
Total	\$ 12,755,892	\$ 12,789,691	\$ 13,070,595	\$ 12,824,555	\$ 12,979,802

**CEDAR RAPIDS COMMUNITY SCHOOL DISTRICT  
2018-2019 BUDGET  
GENERAL FUND  
EXPENDITURE EXPLANATION – BY FUNCTION**

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**BUILDING ADMINISTRATION**

Activities concerned with overall administrative responsibility for a school.

**OFFICE OF THE PRINCIPAL**

Activities concerned with directing and managing the operation of a particular school. These include activities performed by the principal, assistant principals, and other assistants while they supervise all operations of the school, evaluate the staff members of the school, assign duties to staff members, supervise and maintain the records of the school, and coordinate school instructional activities with those of the LEA. These activities also include the work of clerical staff in support of the teaching and administrative duties.

**CEDAR RAPIDS COMMUNITY SCHOOL DISTRICT  
2018 - 2019 BUDGET  
GENERAL FUND EXPENDITURES BY FUNCTION**

**BUSINESS ADMINISTRATION**

<b>BY SUB-FUNCTION</b>	<b>FY 2015 Actual</b>	<b>FY 2016 Actual</b>	<b>FY 2017 Actual</b>	<b>FY 2018 Re-Estimated</b>	<b>FY 2019 Budget</b>
Fiscal Services	\$ 2,723,286	\$ 2,509,329	\$ 2,484,996	\$ 2,925,780	\$ 3,192,400
Purchasing, Warehousing & Distribution	741,718	737,906	714,605	731,295	746,035
Printing, Publication, and Duplication	803,587	743,503	692,777	767,220	756,558
Research, Evaluation & Planning	12,212	12,212	-	-	-
Public Information Services	240,770	254,869	254,746	16,000	16,000
Human Resources	997,032	874,319	811,577	989,311	1,110,349
Administrative Technology Services	342,654	84,781	84,284	85,802	250,457
Other Support Services	37,895	10,856	8,117	12,400	12,400
<b>Total</b>	<b>\$ 5,899,154</b>	<b>\$ 5,227,775</b>	<b>\$ 5,051,102</b>	<b>\$ 5,527,808</b>	<b>\$ 6,084,199</b>

**BY OBJECT**

Salaries	3,443,266	3,272,393	3,267,941	3,064,566	3,126,696
Benefits	1,008,776	863,935	877,561	878,002	900,895
Purchased Services	791,042	645,430	458,822	442,263	926,540
Supplies	526,517	403,918	409,795	428,242	414,233
Property	19,577	31,537	7,615	28,488	28,488
Other Objects	109,976	10,562	29,368	686,247	687,347
Other Uses	-	-	-	-	-
<b>Total</b>	<b>\$ 5,899,154</b>	<b>\$ 5,227,775</b>	<b>\$ 5,051,102</b>	<b>\$ 5,527,808</b>	<b>\$ 6,084,199</b>

**CEDAR RAPIDS COMMUNITY SCHOOL DISTRICT  
2018-2019 BUDGET  
GENERAL FUND  
EXPENDITURE EXPLANATION – BY FUNCTION**

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**BUSINESS ADMINISTRATION**

Activities concerned with paying, transporting, exchanging, and maintaining goods and services for the LEA. Included are the fiscal and internal services necessary for operating the LEA. The Chief Financial Officer and the activities of the Department of Business and Finance are included here.

**FISCAL SERVICES**

Activities concerned with the fiscal operations of the LEA. This function includes budgeting, receiving and disbursing, financial and property accounting, payroll, inventory control, internal auditing and managing funds.

**PURCHASING, WAREHOUSING AND DISTRIBUTION SERVICES**

Activities concerned with purchasing, receiving, storing and distributing supplies, furniture, equipment, and materials used in schools or school system operations. Activities also include picking up and transporting cash from school facilities to the central administration office or bank for control, deposit, or both.

**PRINTING, PUBLICATION, AND DUPLICATION**

The activities of printing and publishing administrative publications such as annual reports, school directories, and manuals. Activities here also include centralized services for duplicating school materials and instruments such as school bulletins, newsletters, and notices.

**RESEARCH, PLANNING AND EVALUATION**

Activities concerned with the systematic study and investigation of the various aspects of education, undertaken to establish facts and principles. Includes activities concerned with ascertaining or judging the value or amount of an action or outcome. This is done through careful appraisal of previously specified data in light of the particular situation and the goals previously established.

**PUBLIC INFORMATION SERVICES**

Activities concerned with writing, editing, and other preparation necessary to disseminate educational and administrative information to students, staff, managers, and the general public through direct mailing, the various news media, email, the Internet and web sites, and personal contact.

**HUMAN RESOURCES**

Activities concerned with maintaining an efficient staff for the school system. It includes such activities as recruiting and placement, staff transfers, in-service training, health services, and staff accounting.

**CEDAR RAPIDS COMMUNITY SCHOOL DISTRICT  
2018-2019 BUDGET  
GENERAL FUND  
EXPENDITURE EXPLANATION – BY FUNCTION**

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**ADMINISTRATIVE TECHNOLOGY SERVICES**

Activities concerned with supporting the school district's information technology systems, including supporting administrative networks, maintaining administrative information systems, and processing data for administrative and managerial purposes. These activities include expenditures for internal technology support, as well as support provided by external vendors using operating funds. These activities include costs associated with the administration and supervision of technology personnel, systems planning and analysis, systems application development, systems operations, network support services, hardware maintenance and support services, and other technology-related administrative costs.

**OTHER SUPPORT SERVICES**

All other support services not classified elsewhere.

**CEDAR RAPIDS COMMUNITY SCHOOL DISTRICT  
2018 - 2019 BUDGET  
GENERAL FUND EXPENDITURES BY FUNCTION**

**PLANT OPERATION AND MAINTENANCE**

<b>BY SUB-FUNCTION</b>	<b>FY 2015 Actual</b>	<b>FY 2016 Actual</b>	<b>FY 2017 Actual</b>	<b>FY 2018 Re-Estimated</b>	<b>FY 2019 Budget</b>
Operations	\$ 14,559,222	\$ 14,243,147	\$ 14,289,188	\$ 13,924,601	\$ 13,926,607
Equipment Upkeep	84,188	70,128	57,216	63,300	63,300
Vehicle Operation & Maintenance	153,227	109,609	96,564	221,879	220,300
Security Services	14,293	8,673	14,531	14,700	114,700
<b>Total</b>	<b>\$ 14,810,930</b>	<b>\$ 14,431,557</b>	<b>\$ 14,457,499</b>	<b>\$ 14,224,480</b>	<b>\$ 14,324,907</b>

**BY OBJECT**

Salaries	6,933,391	6,742,454	6,689,459	6,639,583	6,586,439
Benefits	2,473,960	2,445,733	2,513,279	2,522,482	2,598,834
Purchased Services	896,244	912,073	1,063,372	971,433	1,068,717
Supplies	4,474,169	4,304,725	4,157,361	4,057,288	4,034,123
Property	33,016	26,422	31,635	33,094	33,794
Other Objects	150	150	2,393	600	3,000
Other Uses	-	-	-	-	-
<b>Total</b>	<b>\$ 14,810,930</b>	<b>\$ 14,431,557</b>	<b>\$ 14,457,499</b>	<b>\$ 14,224,480</b>	<b>\$ 14,324,907</b>

**CEDAR RAPIDS COMMUNITY SCHOOL DISTRICT  
2018-2019 BUDGET  
GENERAL FUND  
EXPENDITURE EXPLANATION – BY FUNCTION**

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**PLANT OPERATION AND MAINTENANCE**

Activities concerned with keeping the physical plant open, comfortable, and safe for use, and keeping the grounds, buildings, and equipment in effective working condition and state of repair. These include the activities of maintaining safety in buildings, on the grounds, and in the vicinity of schools.

**OPERATIONS**

Activities concerned with keeping the physical plant clean and ready for daily use. They include custodial services, operating the heating, lighting, and ventilating systems, and repairing and replacing facilities and equipment. Also included are the costs of building rental and property insurance.

**EQUIPMENT UPKEEP**

Activities involved in maintaining equipment owned or used by the LEA. They include such activities as servicing and repairing furniture, machines, and movable equipment.

**VEHICLE OPERATION AND MAINTENANCE**

Activities involved in maintaining general purpose vehicles such as trucks, tractors, graders, and staff vehicles. These include such activities as repairing vehicles, replacing vehicle parts, cleaning, painting, greasing, fueling, and inspecting vehicles for safety, i.e., preventive maintenance.

**SECURITY SERVICES**

Activities concerned with maintaining order and safety in school buildings, on the grounds and in the vicinity of schools at all times. Included are police activities for school functions, traffic control on grounds and in the vicinity of schools, building alarm systems and hall monitoring services.



**CEDAR RAPIDS COMMUNITY SCHOOL DISTRICT  
2018 - 2019 BUDGET  
GENERAL FUND EXPENDITURES BY FUNCTION**

**STUDENT TRANSPORTATION**

<b>BY SUB-FUNCTION</b>	<b>FY 2015 Actual</b>	<b>FY 2016 Actual</b>	<b>FY 2017 Actual</b>	<b>FY 2018 Re-Estimated</b>	<b>FY 2019 Budget</b>
Student Transportation	\$ 5,285,038	\$ 5,481,132	\$ 5,428,374	\$ 5,466,590	\$ 5,547,097
Vehicle Operation	384,773	263,196	313,367	578,711	577,711
Vehicle Servicing & Main	116,977	89,443	131,524	70,000	70,000
<b>Total</b>	<b>\$ 5,786,788</b>	<b>\$ 5,833,771</b>	<b>\$ 5,873,265</b>	<b>\$ 6,115,301</b>	<b>\$ 6,194,808</b>

**BY OBJECT**

Salaries	3,469,334	3,504,387	3,480,244	3,694,522	3,704,922
Benefits	682,879	667,610	689,093	667,202	715,262
Purchased Services	799,709	845,588	893,023	779,936	801,983
Supplies	832,577	808,851	779,630	899,411	898,411
Property	1,959	7,005	35,224	75,000	75,000
Other Objects	330	330	(3,949)	(770)	(770)
Other Uses	-	-	-	-	-
<b>Total</b>	<b>\$ 5,786,788</b>	<b>\$ 5,833,771</b>	<b>\$ 5,873,265</b>	<b>\$ 6,115,301</b>	<b>\$ 6,194,808</b>

**CEDAR RAPIDS COMMUNITY SCHOOL DISTRICT  
2018-2019 BUDGET  
GENERAL FUND  
EXPENDITURE EXPLANATION – BY FUNCTION**

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**STUDENT TRANSPORTATION**

Activities concerned with conveying students to and from school, as provided by State and Federal law. This includes trips between home and school, and trips to school activities.

**VEHICLE OPERATION**

Activities involved in operating vehicles for student transportation, from the time the vehicles leave the point of storage until they return to point of storage.

**VEHICLE SERVICING AND MAINTENANCE**

Activities involved in maintaining student transportation vehicles. These include repairing vehicle parts; replacing vehicle parts; and cleaning, painting, fueling, and inspecting vehicles for safety.

**CEDAR RAPIDS COMMUNITY SCHOOL DISTRICT  
2018 - 2019 BUDGET  
GENERAL FUND EXPENDITURES BY FUNCTION**

**AEA SUPPORT**

<b>BY SUB-FUNCTION</b>	<b>FY 2015 Actual</b>	<b>FY 2016 Actual</b>	<b>FY 2017 Actual</b>	<b>FY 2018 Re-Estimated</b>	<b>FY 2019 Budget</b>
AEA Support	\$ 7,241,289	\$ 7,319,340	\$ 7,396,246	\$ 7,722,183	\$ 8,319,138
Total	<u>\$ 7,241,289</u>	<u>\$ 7,319,340</u>	<u>\$ 7,396,246</u>	<u>\$ 7,722,183</u>	<u>\$ 8,319,138</u>

**BY OBJECT**

Salaries	-	-	-	-	-
Benefits	-	-	-	-	-
Purchased Services	-	-	-	-	-
Supplies	-	-	-	-	-
Property	-	-	-	-	-
Other Objects	7,241,289	7,319,340	7,396,246	7,722,183	8,319,138
Other Uses	-	-	-	-	-
Total	<u>\$ 7,241,289</u>	<u>\$ 7,319,340</u>	<u>\$ 7,396,246</u>	<u>\$ 7,722,183</u>	<u>\$ 8,319,138</u>

**CEDAR RAPIDS COMMUNITY SCHOOL DISTRICT  
2018-2019 BUDGET  
GENERAL FUND  
EXPENDITURE EXPLANATION – BY FUNCTION**

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**AEA SUPPORT**

State funding for the Area Education Agency (AEA) passes through the school district's budget.

# Management Fund



**CEDAR RAPIDS COMMUNITY SCHOOL DISTRICT  
2018 - 2019 BUDGET  
MANAGEMENT FUND SUMMARY**

<b>Revenues</b>	<b>FY 2015 Actual</b>	<b>FY 2016 Actual</b>	<b>FY 2017 Actual</b>	<b>FY 2018 Re-Estimated</b>	<b>FY 2019 Budget</b>
Local Sources:					
Property Taxes	\$ 7,901,735	\$ 4,761,990	\$ 7,233,423	\$ 8,244,324	\$ 6,949,333
Utility Replacement Tax	405,608	237,186	374,383	390,676	310,667
Investment Income	6,136	8,056	10,910	5,000	10,000
Moblle Home Taxes	15,370	10,077	14,123	13,000	13,000
Other Local Sources	158,320	157,285	198,704	120,000	122,500
State Sources:					
Other State Sources	3,020	2,749	3,055	5,000	5,000
Commercial & Industrial Replacement	147,066	182,724	243,637	257,922	215,323
<b>Total Revenues</b>	<b>\$ 8,637,255</b>	<b>\$ 5,360,067</b>	<b>\$ 8,078,235</b>	<b>\$ 9,035,922</b>	<b>\$ 7,625,823</b>
<b>Expenditures</b>					
Instruction	\$ 3,305,154	\$ 3,592,121	\$ 3,462,711	\$ 3,902,008	\$ 3,588,899
Student Support Services	-	-	-	-	-
Instructional Staff Support Services	22,161	69,563	95,780	107,332	126,217
General Administration	162,482	200,463	200,147	210,076	218,999
Building Administration	611,924	552,886	592,929	471,233	493,507
Business Administration	186,330	214,321	165,502	161,539	219,520
Plant Operation and Maintenance	1,958,224	1,924,887	1,922,913	1,942,100	1,954,861
Student Transportation	468,908	612,819	555,609	688,000	580,000
Noninstructional Programs	246,412	250,875	238,466	272,000	255,000
<b>Total Expenditures</b>	<b>\$ 6,961,595</b>	<b>\$ 7,417,935</b>	<b>\$ 7,234,057</b>	<b>\$ 7,754,288</b>	<b>\$ 7,437,003</b>
Excess of Revenues over(under) Expenditures	\$ 1,675,660	\$ (2,057,868)	\$ 844,178	\$ 1,281,634	\$ 188,820
Other Financing Sources (Uses)					
Insurance Proceeds from Loss of Property	\$ 81,912	\$ 48,706	\$ 46,833	\$ 20,000	\$ 50,000
Operating Transfers In (Out)	\$ (114,350)	\$ (117,465)	\$ (172,554)	\$ (67,000)	\$ (67,000)
<b>Total Other Financing Sources</b>	<b>\$ (32,438)</b>	<b>\$ (68,759)</b>	<b>\$ (125,721)</b>	<b>\$ (47,000)</b>	<b>\$ (17,000)</b>
Beginning Fund Balance	4,714,882	6,358,104	4,231,477	4,949,934	6,184,568
<b>Ending Fund Balance</b>	<b>\$ 6,358,104</b>	<b>\$ 4,231,477</b>	<b>\$ 4,949,934</b>	<b>\$ 6,184,568</b>	<b>\$ 6,356,388</b>

**CEDAR RAPIDS COMMUNITY SCHOOL DISTRICT  
2018-2019 BUDGET  
MANAGEMENT FUND – REVENUE EXPLANATION**

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**LOCAL REVENUES**

**PROPERTY TAXES**

Property Taxes are the second largest source of revenue for the Cedar Rapids Community School District. It is based on the taxable valuation of all taxable property within the school district. It is certified (independently) by the school district, levied by the County Board of Supervisors, and collected and remitted by the County Treasurer.

The school district's property tax rate is primarily set by state formula as discussed in the organizational section of this document.

**UTILITY TAX REPLACEMENT**

As of FY 2001, property taxes on utility companies are no longer levied with normal property taxes. They are levied by a formula set by the Iowa Department of Revenue and Finance and remitted to the district in the form of a state replacement credit. There is a hold harmless clause for the first three years of the new assessment and levying process.

**INVESTMENT INCOME**

Investment income is revenue earned on the investment of idle school district funds. Investments are statutorily limited to money markets and government backed securities.

**MOBILE HOME TAXES**

Mobile Home Taxes are a form of property taxes levied on mobile home units. It is levied based on the size, value, and age of the mobile unit.

**MISCELLANEOUS REVENUE**

Miscellaneous revenue encompasses all other revenue received from the local level.

**STATE REVENUES**

**MISCELLANEOUS STATE REVENUES**

This category captures all other state grants or revenues.

**COMMERICAL & INDUSTRIAL REPLACEMENT (441.21A)**

For each fiscal year beginning on or after July 1, 2014, there is appropriated from the general fund of the state to the department of revenue an amount necessary for the payment of all commercial and industrial property tax replacement claims under this section for the fiscal year.



**CEDAR RAPIDS COMMUNITY SCHOOL DISTRICT  
2018-2019 BUDGET  
MANAGEMENT FUND – EXPENDITURE EXPLANATION**

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**INSTRUCTION**

Instruction includes costs for all program areas which offer courses to students in the K –12 instructional program during the regular school day as well as home schooling.

**STUDENT SUPPORT SERVICES**

Activities designed to assess and improve the well being of students and to supplement the teaching process.

**INSTRUCTIONAL STAFF SUPPORT**

Activities associated with assisting the instructional staff with the content and process of providing learning experiences for students.

**GENERAL ADMINISTRATION**

Activities concerned with establishing and administering policy for operating the LEA. Does not include the Chief Financial Officer, which is included in Business Administration.

**BUILDING ADMINISTRATION**

Activities concerned with overall administrative responsibility for a school.

**BUSINESS ADMINISTRATION**

Activities concerned with paying, transporting, exchanging, and maintaining goods and services for the LEA. Included are the fiscal and internal services necessary for operating the LEA. The Chief Financial Officer and the activities of the Department of Business and Finance are included here.

**PLANT OPERATION AND MAINTENANCE**

Activities concerned with keeping the physical plant open, comfortable, and safe for use, and keeping the grounds, buildings, and equipment in effective working condition and state of repair. These include the activities of maintaining safety in buildings, on the grounds, and in the vicinity of schools.

**STUDENT TRANSPORTATION**

Activities concerned with conveying students to and from school, as provided by State and Federal law. This includes trips between home and school, and trips to school activities.

**NON-INSTRUCTIONAL SERVICES**

Activities concerned with providing non-instructional services to students, staff or the community.

**CEDAR RAPIDS COMMUNITY SCHOOL DISTRICT  
2018 - 2019 BUDGET  
MANAGEMENT FUND EXPENDITURES BY FUNCTION**

**EARLY RETIREMENT INCENTIVES**

<b>BY FUNCTION</b>	<b>FY 2015 Actual</b>	<b>FY 2016 Actual</b>	<b>FY 2017 Actual</b>	<b>FY 2018 Re-Estimated</b>	<b>FY 2019 Budget</b>
Instruction	\$ 1,780,175	\$ 1,979,173	\$ 1,788,767	\$ 1,855,508	\$ 1,859,399
Support Services	980,599	1,018,045	867,834	873,280	988,104
Non-Instructional Services	1,233	-	-	-	-
<b>Total</b>	<b>\$ 2,762,007</b>	<b>\$ 2,997,218</b>	<b>\$ 2,656,601</b>	<b>\$ 2,728,788</b>	<b>\$ 2,847,503</b>

**BY OBJECT**

Benefits	2,762,007	2,997,218	2,656,601	2,728,788	2,847,503
<b>Total</b>	<b>\$ 2,762,007</b>	<b>\$ 2,997,218</b>	<b>\$ 2,656,601</b>	<b>\$ 2,728,788</b>	<b>\$ 2,847,503</b>

**INSURANCE**

<b>BY FUNCTION</b>	<b>FY 2015 Actual</b>	<b>FY 2016 Actual</b>	<b>FY 2017 Actual</b>	<b>FY 2018 Re-Estimated</b>	<b>FY 2019 Budget</b>
Instruction	\$ 1,511,511	\$ 1,574,668	\$ 1,655,347	\$ 2,037,000	\$ 1,725,000
Administration	200,566	110,974	148,119	122,000	146,000
Plant Operation and Maintenance	1,579,118	1,669,939	1,730,764	1,756,000	1,726,000
Student Transportation	438,865	573,452	529,164	608,000	545,000
Non-Instructional Services	245,179	246,430	237,558	272,000	255,000
<b>Total</b>	<b>\$ 3,975,239</b>	<b>\$ 4,175,463</b>	<b>\$ 4,300,952</b>	<b>\$ 4,795,000</b>	<b>\$ 4,397,000</b>

**BY OBJECT**

Worker's Compensation	1,848,196	1,909,802	1,963,117	2,100,000	2,000,000
Property Insurance	629,801	674,838	651,178	685,000	665,000
Auto Liability	286,351	316,198	316,066	325,000	320,000
General Liability	155,801	230,535	234,840	250,000	240,000
Equipment Breakdown	796,390	794,716	907,155	1,180,000	943,000
Other Insurance	258,700	249,374	228,596	255,000	229,000
<b>Total</b>	<b>\$ 3,975,239</b>	<b>\$ 4,175,463</b>	<b>\$ 4,300,952</b>	<b>\$ 4,795,000</b>	<b>\$ 4,397,000</b>

**CEDAR RAPIDS COMMUNITY SCHOOL DISTRICT  
2018 - 2019 BUDGET  
MANAGEMENT FUND EXPENDITURES BY FUNCTION**

**OTHER**

<b>BY FUNCTION</b>	<b>FY 2015 Actual</b>	<b>FY 2016 Actual</b>	<b>FY 2017 Actual</b>	<b>FY 2018 Re-Estimated</b>	<b>FY 2019 Budget</b>
Instruction	\$ 13,468	\$ 38,279	\$ 18,597	\$ 9,500	\$ 4,500
Support Services	7,371	-	-	25,000	20,000
Administration	106,862	92,587	216,590	98,000	104,000
Plant Operation and Maintenance	66,605	70,576	13,964	18,000	29,000
Student Transportation	\$ 30,043	\$ 39,367	\$ 26,445	80,000	35,000
Other Support Services	-	4,445	908	-	-
<b>Total</b>	<b>\$ 224,349</b>	<b>\$ 245,254</b>	<b>\$ 276,504</b>	<b>\$ 230,500</b>	<b>\$ 192,500</b>

**BY OBJECT**

Salaries					
Benefits	31,325	39,545	158,330	40,000	43,000
Purchased Services	116,340	152,790	92,425	138,000	114,000
Supplies	17,540	16,216	4,730	19,500	9,500
Property	19,045	36,703	17,837	28,000	22,000
Other Objects	40,099	-	3,182	5,000	4,000
Other Uses					
<b>Total</b>	<b>\$ 224,349</b>	<b>\$ 245,254</b>	<b>\$ 276,504</b>	<b>\$ 230,500</b>	<b>\$ 192,500</b>

**SUMMARY OF EXPENDITURES**

Early Retirement Incentives	\$ 2,762,007	\$ 2,997,218	\$ 2,656,601	\$ 2,728,788	\$ 2,847,503
Insurance	3,975,239	4,175,463	4,300,952	4,795,000	4,397,000
Other	224,349	245,254	276,504	230,500	192,500
	<b>\$ 6,961,595</b>	<b>\$ 7,417,935</b>	<b>\$ 7,234,057</b>	<b>\$ 7,754,288</b>	<b>\$ 7,437,003</b>

# Physical Plant & Equipment Fund



**CEDAR RAPIDS COMMUNITY SCHOOL DISTRICT  
2018 - 2019 BUDGET  
PHYSICAL, PLANT AND EQUIPMENT LEVY FUND SUMMARY  
VOTED AND REGULAR COMBINED**

<b>Revenues</b>	<b>FY 2015 Actual</b>	<b>FY 2016 Actual</b>	<b>FY 2017 Actual</b>	<b>FY 2018 Re-Estimated</b>	<b>FY 2019 Budget</b>
Local Sources:					
Property Taxes	\$ 4,708,480	\$ 8,159,045	\$ 8,176,778	\$ 8,950,625	\$ 9,487,738
Utility Replacement Tax	224,788	376,102	392,693	403,281	369,693
Investment Income	6,604	9,037	14,004	5,100	6,000
Moblle Home Taxes	8,916	14,986	13,270	13,000	13,000
Other Local Sources	166,609	217,120	285,611	145,300	145,000
State Sources:					
Other State Sources	83,178	3,695	5,087	3,060	4,000
Commerical & Industrial Replacement	-	289,744	298,802	273,380	274,926
Federal Sources					
Other Federal Sources	74,514	-	-	-	-
<b>Total Revenues</b>	<b>\$ 5,273,089</b>	<b>\$ 9,069,729</b>	<b>\$ 9,186,245</b>	<b>\$ 9,793,746</b>	<b>\$ 10,300,357</b>
<b>Expenditures</b>					
Bus Acquisition	\$ 13,152	\$ 1,309,170	\$ 928,906	\$ 1,000,000	\$ 1,000,000
Business Administration	224,456	207,682	612,753	85,000	75,000
Site Acquisition	2,977	-	115,298	-	-
Site Improvement Services	711,361	1,073,350	644,127	706,000	1,381,000
Building Improvements	2,744,326	4,011,198	6,900,440	9,939,577	2,945,000
Energy Conservation	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 3,696,272</b>	<b>\$ 6,601,400</b>	<b>\$ 9,201,524</b>	<b>\$ 11,730,577</b>	<b>\$ 5,401,000</b>
Excess of Revenues over Expenditures	\$ 1,576,817	\$ 2,468,329	\$ (15,279)	\$ (1,936,831)	\$ 4,899,357
Other Financing Sources					
Proceeds on disposal of capital assets	\$ 220,636	\$ 2,501	\$ -	\$ -	\$ -
Operating transfer in (out)	(1,267,182)	(1,515,500)	(1,321,441)	(1,890,000)	(1,890,000)
<b>Total Other Financing</b>	<b>(1,046,546)</b>	<b>(1,512,999)</b>	<b>(1,321,441)</b>	<b>(1,890,000)</b>	<b>(1,890,000)</b>
Beginning Fund Balance	6,017,635	6,547,906	7,503,236	6,166,516	2,339,685
<b>Ending Fund Balance</b>	<b>\$ 6,547,906</b>	<b>\$ 7,503,236</b>	<b>\$ 6,166,516</b>	<b>\$ 2,339,685</b>	<b>\$ 5,349,042</b>

**CEDAR RAPIDS COMMUNITY SCHOOL DISTRICT  
2018-2019 BUDGET  
PHYSICAL PLANT & EQUIPMENT FUND – EXPLANATION**

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**LOCAL REVENUES**

**PROPERTY TAXES**

Property Taxes are the second largest source of revenue for the Cedar Rapids Community School District. It is based on the taxable valuation of all taxable property within the school district. It is certified (independently) by the school district, levied by the County Board of Supervisors, and collected and remitted by the County Treasurer.

The school district's property tax rate is primarily set by state formula as discussed in the organizational section of this document.

**UTILITY TAX REPLACEMENT**

As of FY 2001, property taxes on utility companies are no longer levied with normal property taxes. They are levied by a formula set by the Iowa Department of Revenue and Finance and remitted to the district in the form of a state replacement credit. There is a hold harmless clause for the first three years of the new assessment and levying process.

**INVESTMENT INCOME**

Investment income is revenue earned on the investment of idle school district funds. Investments are statutorily limited to money markets and government backed securities.

**MOBILE HOME TAXES**

Mobile Home Taxes are a form of property taxes levied on mobile home units. It is levied based on the size, value, and age of the mobile unit.

**OTHER LOCAL REVENUE**

Miscellaneous revenue encompasses all other revenue received from the local level.

**STATE REVENUES**

**OTHER STATE REVENUES**

This category captures all other state grants or revenues.

**COMMERICAL & INDUSTRIAL REPLACEMENT (441.21A)**

For each fiscal year beginning on or after July 1, 2014, there is appropriated from the general fund of the state to the department of revenue an amount necessary for the payment of all commercial and industrial property tax replacement claims under this section for the fiscal year

**CEDAR RAPIDS COMMUNITY SCHOOL DISTRICT  
2018-2019 BUDGET  
PHYSICAL PLANT & EQUIPMENT FUND – EXPLANATION**

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**FEDERAL REVENUES**

**OTHER FEDERAL REVENUES**

This category captures all other federal grants or revenues.

**EXPENDITURES**

**BUS ACQUISITION**

For the purchase of student transportation equipment.

**BUSINESS ADMINISTRATION**

For the purchase of technology and security equipment and services which meet the statutory guidelines for PPEL expenditures.

**SITE ACQUISITION**

Activities concerned with the purchase of land.

**SITE IMPROVEMENT SERVICES**

Activities concerned with improving sites, and with maintaining existing site improvements.

**BUILDING IMPROVEMENTS**

Activities concerned with building additions and with installing or extending service systems and other built-in equipment.

**ENERGY CONSERVATION**

Activities concerned with the conservation of energy usage.

**OTHER FINANCING SOURCES**

**OPERATING TRANSFERS IN AND (OUT)**

Transfers commonly occur between funds each year. Typically, these transfers involve monies moved from various District funds into the Debt Service fund from which the payment of principal and interest on debt occur.

**CEDAR RAPIDS COMMUNITY SCHOOL DISTRICT**  
**2018 - 2019 BUDGET**  
**PROJECTED PHYSICAL, PLANT AND EQUIPMENT LEVY REVENUES**

	Regular Value	Board \$	0.33	Voted**	TIF Value	Board \$	0.33	Voted**	Total
<b>2005</b>	3,988,485,012	1,316,200		2,672,285	209,558,952	69,154		140,404	4,198,043
<b>2006</b>	4,050,367,970	1,336,621		2,713,747	188,760,019	62,291		126,469	4,239,128
<b>2007</b>	4,085,717,578	1,348,287		2,737,431	225,720,415	74,488		151,233	4,311,439
<b>2008</b>	4,128,554,624	1,362,423		2,766,132	220,360,399	72,719		147,641	4,348,915
<b>2009*</b>	4,237,820,530	1,212,131		2,839,340	222,474,544	63,634		149,058	4,264,163
<b>2010*</b>	4,379,304,353	1,249,897		2,934,134	228,800,909	65,302		153,297	4,402,630
<b>2011*</b>	4,413,597,697	1,155,789		2,957,110	163,277,956	42,758		109,396	4,265,053
<b>2012*</b>	4,596,613,222	1,232,250		3,079,731	190,476,079	51,062		127,619	4,490,662
<b>2013*</b>	4,795,378,120	1,208,253		3,212,903	202,043,910	50,907		135,369	4,607,432
<b>2014*</b>	4,889,353,127	1,250,110		3,275,867	271,487,362	69,414		181,897	4,777,287
<b>2015*</b>	4,957,995,368	1,279,163		3,321,857	369,150,097	95,241		247,331	4,943,593
<b>2016*</b>	4,985,091,668	1,284,209		6,680,023	365,119,948	94,058		489,261	8,547,551
<b>2017*</b>	5,003,771,124	1,274,711		6,702,201	372,482,067	94,890		498,914	8,570,716
<b>2018</b>	5,331,407,952	1,759,365		7,144,087	263,745,129	87,036		353,418	9,343,906
<b>2019</b>	5,543,043,409	1,829,204		7,427,678	369,789,131	122,031		495,517	9,874,430

\*Denotes less than \$0.33 Levy from board approved PPEL

\*\*The \$0.67 Voted Physical, Plant and Equipment Levy expired June 30, 2015. A new \$1.34 Voted Physical, Plant and Equipment Levy began July 1, 2015 and will expire on June 30, 2025,



# Student Activity Fund



**CEDAR RAPIDS COMMUNITY SCHOOL DISTRICT  
2018 - 2019 BUDGET  
STUDENT ACTIVITY FUNDS**

	<b>FY 2015 Actual</b>	<b>FY 2016 Actual</b>	<b>FY 2017 Actual</b>	<b>FY 2018 Re-Estimated</b>	<b>FY 2019 Budget</b>
<b>Local Revenues</b>					
Interest on Investments	\$ 2,071	\$ 1,569	\$ 1,319	\$ 5,000	\$ 5,000
Student Activities	4,150,635	3,951,127	3,465,186	4,250,000	4,300,000
<b>Total Revenues</b>	<b>\$ 4,152,706</b>	<b>\$ 3,952,696</b>	<b>\$ 3,466,505</b>	<b>\$ 4,255,000</b>	<b>\$ 4,305,000</b>
<b>Expenditures</b>					
Cocurricular Student Activities	\$ 4,157,269	\$ 4,034,878	\$ 3,286,646	4,255,000	4,305,000
<b>Total Expenditures</b>	<b>\$ 4,157,269</b>	<b>\$ 4,034,878</b>	<b>\$ 3,286,646</b>	<b>\$ 4,255,000</b>	<b>\$ 4,305,000</b>
Excess of Revenues over Expenditures	\$ (4,563)	\$ (82,182)	\$ 179,859	\$ -	\$ -
Other Financing Sources (Uses)					
Operating Transfers In (Out)	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Other Financing Sources</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Beginning Fund Balance	1,338,473	1,333,910	1,251,728	1,431,587	1,431,587
<b>Ending Fund Balance</b>	<b>\$ 1,333,910</b>	<b>\$ 1,251,728</b>	<b>\$ 1,431,587</b>	<b>\$ 1,431,587</b>	<b>\$ 1,431,587</b>

**CEDAR RAPIDS COMMUNITY SCHOOL DISTRICT  
2018-2019 BUDGET  
STUDENT ACTIVITY FUND – EXPLANATION**

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**LOCAL REVENUES**

**INVESTMENT INCOME**

Investment income is revenue earned on the investment of idle school district funds. Investments are statutorily limited to money markets and government backed securities.

**STUDENT ACTIVITIES**

Support activities that are based in student organizations. Activities involve a wide range of student clubs and organizations. Activities also encompass a wide variety of other district-directed activities, typified by organized sports and other non-academic interscholastic competitions.

**EXPENDITURES**

**CO-CURRICULAR STUDENT ACTIVITIES**

Support activities that are based in student organizations.

**CEDAR RAPIDS COMMUNITY SCHOOL DISTRICT  
2018 - 2019 BUDGET  
STUDENT ACTIVITY FUNDS**

	<b>FY 2015 Actual</b>	<b>FY 2016 Actual</b>	<b>FY 2017 Actual</b>	<b>FY 2018 Re-Estimated</b>	<b>FY 2019 Budget</b>
<b>Local Revenues</b>					
Administration	\$ 234,242	\$ 218,811	\$ 220,287	\$ 270,394	\$ 273,573
Athletics	1,133,542	1,274,138	1,081,933	1,328,031	1,343,636
Donations	53,194	34,968	29,743	36,508	36,937
Fine Arts	981,357	848,678	814,892	1,000,248	1,012,002
IMC	7,152	6,256	5,893	7,233	7,318
Student Activities	479,096	473,566	462,532	567,740	574,411
Revolving Fees	737,924	772,506	589,621	723,737	732,241
Trips & Miscellaneous	526,199	323,773	261,604	321,109	324,882
<b>Total Revenues</b>	<b>\$ 4,152,706</b>	<b>\$ 3,952,696</b>	<b>\$ 3,466,505</b>	<b>\$ 4,255,000</b>	<b>\$ 4,305,000</b>
<b>Expenditures</b>					
Administration	\$ 150,770	\$ 116,632	\$ 99,752	\$ 129,143	\$ 130,660
Athletics	1,169,365	1,337,846	1,059,095	1,371,139	1,387,251
Donations	22,964	47,244	24,853	32,176	32,554
Fine Arts	1,103,702	900,177	852,130	1,103,196	1,116,159
IMC	10,814	9,650	7,140	9,244	9,352
Student Activities	611,186	547,505	424,414	549,460	555,917
Revolving Fees	477,949	740,433	594,609	769,800	778,846
Trips & Miscellaneous	610,519	335,391	224,653	290,843	294,261
<b>Total Expenditures</b>	<b>\$ 4,157,269</b>	<b>\$ 4,034,878</b>	<b>\$ 3,286,646</b>	<b>\$ 4,255,000</b>	<b>\$ 4,305,000</b>
Excess of Revenues over Expenditures	\$ (4,563)	\$ (82,182)	\$ 179,859	\$ -	\$ -
Beginning Fund Balance	1,338,473	1,333,910	1,251,728	1,431,587	1,431,587
<b>Ending Fund Balance</b>	<b>\$ 1,333,910</b>	<b>\$ 1,251,728</b>	<b>\$ 1,431,587</b>	<b>\$ 1,431,587</b>	<b>\$ 1,431,587</b>

# Secure an Advanced Vision for Education (SAVE)



**CEDAR RAPIDS COMMUNITY SCHOOL DISTRICT  
2018 - 2019 BUDGET  
SAVE FUND SUMMARY**

	<b>FY 2015 Actual</b>	<b>FY 2016 Actual</b>	<b>FY 2017 Actual</b>	<b>FY 2018 Re-Estimated</b>	<b>FY 2019 Budget</b>
<b>Local Revenues</b>					
Local Option Sales Tax	\$ 15,996,385	\$ 16,080,075	\$ 16,214,084	\$ 16,509,688	\$ 16,527,248
Interest Income	24,957	8,535	18,108	6,283	6,500
State Grants	-	-	13,721	-	-
Federal Grants	-	167,113	25,727	-	-
Sales Tax Rebates	-	-	-	-	-
Other	1,079,366	231,597	102,427	163,800	189,970
<b>Total Revenues</b>	<b>\$ 17,100,708</b>	<b>\$ 16,487,320</b>	<b>\$ 16,374,067</b>	<b>\$ 16,679,771</b>	<b>\$ 16,723,718</b>
<b>Expenditures</b>					
Regular Instruction	\$ 1,145,227	\$ 2,039,781	\$ 46,450	\$ 1,124,972	\$ 60,000
Instructional Staff Support	1,962,451	620,655	2,833,021	2,687,451	2,630,328
General Administration	-	183,064	607,027	469,764	-
Business Administration	12,075	182,811	533,157	659,090	120,000
Plant Operation & Maintenance	124,802	126,992	298,550	210,640	214,853
Site Acquisition	-	-	6,322	-	-
Site Improvement	547,325	95,165	56,690	-	493,000
Building Acquisition and Construction	13,538	-	-	-	-
Building Improvements	15,574,601	4,296,550	1,308,853	1,395,618	2,387,500
Other Facilities and Construction	3,243	906	-	-	-
<b>Total Expenditures</b>	<b>\$ 19,383,262</b>	<b>\$ 7,545,924</b>	<b>\$ 5,690,070</b>	<b>\$ 6,547,535</b>	<b>\$ 5,905,681</b>
Excess of Revenues over Expenditures	\$ (2,282,554)	\$ 8,941,396	\$ 10,683,997	\$ 10,132,236	\$ 10,818,037
<b>Other Financing Sources</b>					
Revenue Bonds	\$ 9,000,000	\$ -	\$ -	\$ -	\$ -
Loan Repayment from Nutrition		\$ -	\$ -	\$ -	\$ -
Sale of Assets	\$ 158,032	\$ 176	\$ 203,329	\$ -	\$ -
Operating Transfers In (Out)	(8,585,252)	(8,554,304)	(13,117,954)	(11,618,762)	(5,105,159)
<b>Total Other Financing Sources</b>	<b>\$ 572,780</b>	<b>\$ (8,554,128)</b>	<b>\$ (12,914,625)</b>	<b>\$ (11,618,762)</b>	<b>\$ (5,105,159)</b>
Beginning Fund Balance	9,549,954	7,840,180	8,227,448	5,996,820	4,510,294
<b>Ending Fund Balance</b>	<b>\$ 7,840,180</b>	<b>\$ 8,227,448</b>	<b>\$ 5,996,820</b>	<b>\$ 4,510,294</b>	<b>\$ 10,223,172</b>

**CEDAR RAPIDS COMMUNITY SCHOOL DISTRICT  
2018-2019 BUDGET  
SAVE FUND – REVENUE EXPLANATION**

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**LOCAL OPTION SALES TAX**

Revenue generated from a statewide one cent sales tax for school infrastructure. The State Treasurer's office collects the tax and submits monies on a monthly basis to the District.

**INVESTMENT INCOME**

Investment income is revenue earned on the investment of idle school district funds. Investments are statutorily limited to money markets and government backed securities.

**STATE GRANTS**

Revenues received from the state government for infrastructure purposes.

**FEDERAL GRANTS**

Revenues received from the federal government for infrastructure purposes.

**SALES TAX REBATES**

Revenues received when the district applies for sales tax refunds due to tax exempt status.

**OTHER REVENUE**

Miscellaneous revenue encompasses all other revenue received from the local level.

**CEDAR RAPIDS COMMUNITY SCHOOL DISTRICT  
2018-2019 BUDGET  
SAVE – EXPENDITURE EXPLANATION**

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**REGULAR INSTRUCTION**

Instruction includes costs for all program areas which offer courses to students in the K –12 instructional programs during the regular school day as well as home schooling.

**INSTRUCTIONAL STAFF SUPPORT**

Activities associated with assisting the instructional staff with the content and process of providing learning experiences for students.

**GENERAL ADMINISTRATION**

Activities concerned with establishing and administering policy for operating the LEA. Does not include the Chief Financial Officer, which is included in Business Administration.

**BUSINESS ADMINISTRATION**

Activities concerned with paying, transporting, exchanging, and maintaining goods and services for the LEA. Included are the fiscal and internal services necessary for operating the LEA. The Chief Financial Officer and the activities of the Department of Business and Finance are included here.

**PLANT OPERATION AND MAINTENANCE**

Activities concerned with keeping the physical plant open, comfortable, and safe for use, and keeping the grounds, buildings, and equipment in effective working condition and state of repair. These include the activities of maintaining safety in buildings, on the grounds, and in the vicinity of schools.

**SITE ACQUISITION**

Activities concerned with the purchase of land.

**SITE IMPROVEMENT SERVICES**

Activities concerned with improving sites, and with maintaining existing site improvements.

**BUILDING IMPROVEMENTS**

Activities concerned with building additions and with installing or extending service systems and other built-in equipment.

**OTHER USES**

Miscellaneous expenses within the guidelines for Capital Projects expenditures.



# Debt Service Fund



**CEDAR RAPIDS COMMUNITY SCHOOL DISTRICT  
2018 - 2019 BUDGET  
DEBT SERVICE FUND SUMMARY**

<b>Revenues</b>	<b>FY 2015 Actual</b>	<b>FY 2016 Actual</b>	<b>FY 2017 Actual</b>	<b>FY 2018 Re-Estimated</b>	<b>FY 2019 Budget</b>
Local Sources:					
Property Taxes	\$ -	\$ -	\$ -	\$ 1,913,669	\$ 3,258,129
Utility Replacement Tax	-	-	-	86,331	136,371
Investment Income	105,715	105,153	129,026	88,740	90,000
Moblle Home Taxes	-	-	-	-	-
Other Local Sources					
State Sources:					
Other State Sources	-	-	-	-	-
Commerical & Industrial Replacement				58,515	94,510
Other Federal Sources					
IRS Tax Credit	575,555	576,797	578,038	575,555	575,555
<b>Total Revenues</b>	<b>\$ 681,270</b>	<b>\$ 681,950</b>	<b>\$ 707,064</b>	<b>\$ 2,722,810</b>	<b>\$ 4,154,565</b>
<b>Expenditures</b>					
Principal Payments	\$ 59,995,194	\$ 3,710,000	\$ 8,369,000	\$ 8,340,000	\$ 4,044,000
Principal Lease Payments	-	-	-	-	-
Interest Payments	5,323,475	5,549,533	4,211,594	3,935,104	3,704,528
Financing Costs	368,537	118,828	-	-	-
<b>Total Expenditures</b>	<b>\$ 65,687,206</b>	<b>\$ 9,378,361</b>	<b>\$ 12,580,594</b>	<b>\$ 12,275,104</b>	<b>\$ 7,748,528</b>
Excess of Revenues over Expenditures	\$ (65,005,936)	\$ (8,696,411)	\$ (11,873,530)	\$ (9,552,294)	\$ (3,593,963)
Other Financing Sources					
Residual Equity Transfers (PPEL)	\$ -	\$ -	\$ -	\$ -	\$ -
Payments to refund bond escrow agent	-	(15,350,000)	-	-	-
Refunding debt issued	56,603,000	15,470,560	-	-	-
Operating Transfers in (out)	8,047,968	8,152,243	12,582,020	11,542,462	5,027,533
<b>Total Other Financing Sources</b>	<b>\$ 64,650,968</b>	<b>\$ 8,272,803</b>	<b>\$ 12,582,020</b>	<b>\$ 11,542,462</b>	<b>\$ 5,027,533</b>
Beginning Fund Balance	13,397,192	13,042,224	12,618,616	13,327,106	15,317,274
<b>Ending Fund Balance</b>	<b>\$ 13,042,224</b>	<b>\$ 12,618,616</b>	<b>\$ 13,327,106</b>	<b>\$ 15,317,274</b>	<b>\$ 16,750,844</b>

**CEDAR RAPIDS COMMUNITY SCHOOL DISTRICT  
2018-2019 BUDGET  
DEBT SERVICE FUND – EXPLANATION**

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**LOCAL REVENUES**

**PROPERTY TAXES**

Property Taxes are the second largest source of revenue for the Cedar Rapids Community School District. It is based on the taxable valuation of all taxable property within the school district. It is certified (independently) by the school district, levied by the County Board of Supervisors, and collected and remitted by the County Treasurer.

The school district's property tax rate is primarily set by state formula as discussed in the organizational section of this document.

**UTILITY TAX REPLACEMENT**

As of FY 2001, property taxes on utility companies are no longer levied with normal property taxes. They are levied by a formula set by the Iowa Department of Revenue and Finance and remitted to the district in the form of a state replacement credit. There is a hold harmless clause for the first three years of the new assessment and levying process.

**INVESTMENT INCOME**

Investment income is revenue earned on the investment of idle school district funds. Investments are statutorily limited to money markets and government backed securities.

**MOBILE HOME TAXES**

Mobile Home Taxes are a form of property taxes levied on mobile home units. It is levied based on the size, value, and age of the mobile unit.

**OTHER LOCAL SOURCES**

Miscellaneous revenue encompasses all other revenue received from the local level.

**STATE REVENUES**

**OTHER STATE REVENUES**

This category captures all other state grants or revenues.

**COMMERICAL & INDUSTRIAL REPLACEMENT (441.21A)**

For each fiscal year beginning on or after July 1, 2014, there is appropriated from the general fund of the state to the department of revenue an amount necessary for the payment of all commercial and industrial property tax replacement claims under this section for the fiscal year.

**CEDAR RAPIDS COMMUNITY SCHOOL DISTRICT  
2018-2019 BUDGET  
DEBT SERVICE FUND – EXPLANATION**

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**FEDERAL REVENUES**

**FEDERAL INTEREST TAX CREDIT**

An interest tax credit totaling \$9.1 million is paid by the Federal Government to the Cedar Rapids Community School District over the life of the QSCB bonds through 6-30-2029. Payments are evenly distributed on a semi- annual basis. This subsidy reduces the net interest cost to \$0.5 million.

**CEDAR RAPIDS COMMUNITY SCHOOL DISTRICT  
2018-2019 BUDGET  
DEBT SERVICE FUND – EXPLANATION**

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**EXPENDITURES**

**PRINCIPAL PAYMENTS**

Payment for the principal portion of the general obligation debt.

**PRINCIPAL LOAN PAYMENTS**

Payment for the principal portion of the capital lease agreement debt.

**INTEREST PAYMENTS**

Payment of the interest incurred on the lease agreement and general obligation debt.

**FINANCING COSTS**

The cost associated with the issuance or refunding of general obligation debt.

**OTHER FINANCING SOURCES**

Other financing sources encompasses all other revenues received from the local level such as refund or prior year expenditures, transfers, etc.

**OPERATING TRANSFERS IN AND (OUT)**

Transfers commonly occur between funds each year. Typically, these transfers involve monies moved from various District funds into the Debt Service fund from which the payment of principal and interest on debt occur.

**CEDAR RAPIDS COMMUNITY SCHOOL DISTRICT  
2018-2019 BUDGET  
DEBT SERVICE FUND – EXPLANATION**

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**CURRENT DISTRICT DEBT**

**REVENUE BOND ISSUE SECURE AN ADVANCED VISION FOR EDUCATION (SAVE) 2010**

\$30,000,000 in local option sales tax (SAVE) backed revenue bonds dated July 1, 2010 and payable through January 1, 2030. Principal outstanding on June 30, 2017: \$30,000,000

**QUALIFIED SCHOOL CONSTRUCTION BOND ISSUE (QSCB)**

\$11,842,641 in federally subsidized zero/low interest Qualified School Construction Bonds (QSCB) dated December 1, 2010 and payable through July 1, 2028. Principal outstanding on June 30, 2017: \$11,842,461

**REFUNDING BONDS ISSUE SECURE AN ADVANCED VISION FOR EDUCATION (SAVE) 2015**

\$56,603,000 in local option sales tax (SAVE) backed refunding bonds dated June 6, 2015 and payable through June 30, 2026. Principal outstanding on June 30, 2017: \$54,709,000

**REFUNDING BONDS ISSUE SECURE AN ADVANCED VISION FOR EDUCATION (SAVE) 2016**

\$13,935,000 in General Obligation Refunding Bonds dated May 1, 2016 and payable through June 30, 2021. Principal outstanding on June 30, 2017: \$11,080,000

**DEBT LIMIT**

Article XI, Section 3 of the State of Iowa Constitution limits the amount of debt outstanding at any time of any county, municipality, or other political subdivision to no more than 5% of the actual value of all taxable property within the corporate limits, as taken from the last certified state and county tax list.

The debt limit for the Cedar Rapids Community School District as of June 30, 2017 based on January 1, 2016 property valuations is as follows:

Assessed Valuation	\$ 10,027,591,958
Legal Debt Limit	<u>5%</u>
Legal Debt Limit Amount	<u>\$ 501,872,660</u>
Current District Debt	<u>\$ 103,791,461</u>

School districts are further limited by statute in the amount of taxes they can levy in any one year to service outstanding debt. A school district may not levy more than \$2.70 per thousand dollars of valuation to service an outstanding debt. A school district may levy up to \$4.05 per thousand dollars of valuation upon voter approval of 60%.

# Food & Nutrition Fund



**CEDAR RAPIDS COMMUNITY SCHOOL DISTRICT  
2018 - 2019 BUDGET  
FOOD & NUTRITION FUND SUMMARY**

	<b>FY 2015 Actual</b>	<b>FY 2016 Actual</b>	<b>FY 2017 Actual</b>	<b>FY 2018 Re-Estimated</b>	<b>FY 2019 Budget</b>
<b>Local Revenues</b>					
Local Sources	\$ 3,095,555	\$ 3,121,657	\$ 2,909,607	\$ 3,241,100	\$ 3,241,100
State Sources	61,030	63,821	66,464	66,650	66,650
Federal Sources	4,827,636	5,251,589	5,531,776	4,746,500	4,745,500
<b>Total Revenues</b>	<b>\$ 7,984,221</b>	<b>\$ 8,437,067</b>	<b>\$ 8,507,847</b>	<b>\$ 8,054,250</b>	<b>\$ 8,053,250</b>
<b>Expenses</b>					
Food Services Operations	\$ 7,378,452	\$ 7,518,806	\$ 8,010,051	\$ 7,322,984	\$ 7,402,980
<b>Total Expenses</b>	<b>\$ 7,378,452</b>	<b>\$ 7,518,806</b>	<b>\$ 8,010,051</b>	<b>\$ 7,322,984</b>	<b>\$ 7,402,980</b>
Excess of Revenues over Expenses	\$ 605,769	\$ 918,261	\$ 497,796	\$ 731,266	\$ 650,270
<b>Other Financing Sources</b>					
Capital Contributions	\$ -	\$ -	\$ -	\$ -	\$ -
Sale of Assets	-	(951)	-	-	-
GASB Statement No. 68 and No. 71	(2,373,568)	-	-	-	-
Operating Transfers in (out)	(440,456)	(479,969)	(524,086)	(490,000)	(490,000)
<b>Total Other Financing</b>	<b>\$ (2,814,024)</b>	<b>\$ (480,920)</b>	<b>\$ (524,086)</b>	<b>\$ (490,000)</b>	<b>\$ (490,000)</b>
Beginning Fund Balance	2,766,314	322,867	760,208	733,918	975,184
<b>Ending Fund Balance</b>	<b>\$ 322,867</b>	<b>\$ 760,208</b>	<b>\$ 733,918</b>	<b>\$ 975,184</b>	<b>\$ 1,135,454</b>
GASB Statement No. 68 and No. 71	\$ 2,373,568	\$ 2,092,772	\$ 2,783,959	\$ 2,783,959	\$ 2,783,959
<b>Adjusted Ending Fund Balance</b>	<b>\$ 2,696,435</b>	<b>\$ 2,852,980</b>	<b>\$ 3,517,877</b>	<b>\$ 3,759,143</b>	<b>\$ 3,919,413</b>



**CEDAR RAPIDS COMMUNITY SCHOOL DISTRICT  
2018 - 2019 BUDGET  
FOOD AND NUTRITION FUND  
REVENUES BY SOURCE**

	<b>FY 2015 Actual</b>	<b>FY 2016 Actual</b>	<b>FY 2017 Actual</b>	<b>FY 2018 Re-Estimated</b>	<b>FY 2019 Budget</b>
<b>Local</b>					
Investment Income	\$ 2,256	\$ 2,337	\$ 4,122	\$ 3,100	\$ 3,100
Daily Sales - Reimbursable	1,977,488	1,956,756	1,809,257	1,928,400	1,928,400
Daily Sales - Non-Reimbursable	631,376	665,218	704,428	702,600	702,600
Special Food Functions	363,443	355,680	328,990	338,000	338,000
Other Local Sources	120,992	141,666	62,810	269,000	269,000
<b>Total Local Sources</b>	<b>\$ 3,095,555</b>	<b>\$ 3,121,657</b>	<b>\$ 2,909,607</b>	<b>\$ 3,241,100</b>	<b>\$ 3,241,100</b>
<b>State</b>					
School Lunch Cash Assistance	\$ 50,458	\$ 48,007	\$ 49,453	\$ 50,000	\$ 50,000
School Breakfast Cash Assistance	10,472	15,814	17,011	16,650	16,650
Miscellaneous State	100	-	-	-	-
<b>Total State Sources</b>	<b>\$ 61,030</b>	<b>\$ 63,821</b>	<b>\$ 66,464</b>	<b>\$ 66,650</b>	<b>\$ 66,650</b>
<b>Federal</b>					
School Lunch Cash Assistance	\$ 3,397,675	\$ 3,603,696	\$ 3,937,360	\$ 3,750,000	\$ 3,750,000
School Breakfast Cash Assistance	859,556	985,112	1,084,121	995,500	995,500
Summer Food Service Program	-	-	56,938	-	-
Fruit and Vegetable Program	49,624	53,430	75,105	-	-
Food Distribution Program	512,597	609,351	378,252	-	-
Miscellaneous Federal	8,184	-	-	1,000	-
<b>Total Federal Sources</b>	<b>\$ 4,827,636</b>	<b>\$ 5,251,589</b>	<b>\$ 5,531,776</b>	<b>\$ 4,746,500</b>	<b>\$ 4,745,500</b>

**CEDAR RAPIDS COMMUNITY SCHOOL DISTRICT  
2018-2019 BUDGET  
FOOD & NUTRITION FUND – REVENUE EXPLANATION**

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**LOCAL REVENUES**

**INVESTMENT INCOME**

Investment income is revenue earned on the investment of idle school district funds. Investments are statutorily limited to money markets and government backed securities.

**DAILY SALES – REIMBURSABLE**

Revenue from students for the sale of breakfasts, lunches and milk that are considered reimbursable by the United States Department of Agriculture.

**DAILY SALES – NON-REIMBURSABLE**

Revenue from students or adults for the sales of non-reimbursable breakfasts, lunch and milk. This category would include all sales to adults, the second type A lunch to students and a la carte sales.

**SPECIAL FOOD FUNCTIONS**

Revenue from students, adults, or organizations for the sale of food products and services considered special functions. Some examples would include pot lucks, PTA-sponsored functions and athletic banquets.

**OTHER LOCAL REVENUE**

All other local revenue received through the Food Service Fund.

**STATE REVENUES**

**SCHOOL LUNCH CASH ASSISTANCE (IC 283A)**

Revenues from the state for the purpose of providing a school lunch program.

**SCHOOL BREAKFAST CASH ASSISTANCE (IC 283A)**

Revenues from the state for the purpose of providing a school breakfast program.

**FEDERAL REVENUES**

**SCHOOL BREAKFAST PROGRAM (CFDA 10.553)**

To assist States in providing a nutrition nonprofit breakfast service for school children, through cash grants and food donations.

**CEDAR RAPIDS COMMUNITY SCHOOL DISTRICT  
2018-2019 BUDGET  
FOOD & NUTRITION FUND – REVENUE EXPLANATION**

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**NATIONAL SCHOOL LUNCH PROGRAM (CFDA 10.555)**

To assist States, through cash grants and food donations, in making the school lunch program available to schoolchildren and to encourage the domestic consumption of nutritious agricultural commodities.

Schools meeting eligibility criteria may be reimbursed for meal snacks served to children enrolled in after school hour care programs.

**SUMMER FOOD SERVICE PROGRAM FOR CHILDREN (CFDA 10.559)**

To assist States, through grants-in-aid and other means, to conduct nonprofit food service programs for low-income children during the summer months and at other approved times, when schools are out of session or are closed for vacation.

**FOOD DISTRIBUTION PROGRAM (CFDA 10.550)**

To improve the diets of school and preschool children; the elderly; needy persons in charitable institutions; other individuals in need of food assistance; and, to increase the market for domestically produced food acquired under surplus removal to price support operations.

**CEDAR RAPIDS COMMUNITY SCHOOL DISTRICT  
2018 - 2019 BUDGET  
FOOD AND NUTRITION FUND  
EXPENSE BUDGET BY FUNCTION**

<b>BY SUB-FUNCTION</b>	<b>FY 2015 Actual</b>	<b>FY 2016 Actual</b>	<b>FY 2017 Actual</b>	<b>FY 2018 Re-Estimated</b>	<b>FY 2019 Budget</b>
Administration of Food Service	\$ 319,985	\$ 1,349	\$ 561	\$ 4,000	\$ 3,000
Food Service Operations	7,058,467	7,517,457	8,009,490	7,318,984	7,399,980
<b>Total</b>	<b>\$ 7,378,452</b>	<b>\$ 7,518,806</b>	<b>\$ 8,010,051</b>	<b>\$ 7,322,984</b>	<b>\$ 7,402,980</b>

<b>BY OBJECT</b>					
Salaries	\$ 3,150,166	\$ 3,182,962	\$ 3,340,324	\$ 3,340,561	\$ 3,390,777
Benefits	436,329	477,083	677,067	632,673	663,453
Purchase Services	13,027	16,528	16,675	19,250	19,250
Supplies	3,694,379	3,742,186	3,880,486	3,189,500	3,188,500
Property	84,304	98,845	94,604	140,000	140,000
Other Objects	247	1,202	895	1,000	1,000
Other Uses	-	-	-	-	-
<b>Total</b>	<b>\$ 7,378,452</b>	<b>\$ 7,518,806</b>	<b>\$ 8,010,051</b>	<b>\$ 7,322,984</b>	<b>\$ 7,402,980</b>

**CEDAR RAPIDS COMMUNITY SCHOOL DISTRICT  
2018-2019 BUDGET  
FOOD & NUTRITION FUND – EXPENDITURE EXPLANATION**

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**ADMINISTRATION OF FOOD SERVICE**

Activities concerned with administrating the provision food to students and staff in a school or LEA.

**FOOD SERVICE OPERATIONS**

Activities concerned with providing food to students and staff in a school or LEA. This service area includes preparing and serving regular and incidental meals, lunches, or snacks in connection with school activities and food delivery.

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# Day Care Fund



**CEDAR RAPIDS COMMUNITY SCHOOL DISTRICT  
2018 - 2019 BUDGET  
DAY CARE FUND SUMMARY**

	<b>FY 2015 Actual</b>	<b>FY 2016 Actual</b>	<b>FY 2017 Actual</b>	<b>FY 2018 Re-Estimated</b>	<b>FY 2019 Budget</b>
<b>Local Revenues</b>					
Local Sources	\$ 4,469,609	\$ 4,408,938	\$ 4,485,659	\$ 4,558,240	\$ 4,608,107
State Sources				-	-
Federal Sources	120,998	128,635	126,853	80,882	84,382
Other Financing Sources				-	-
<b>Total Revenues</b>	<b>\$ 4,590,607</b>	<b>\$ 4,537,573</b>	<b>\$ 4,612,512</b>	<b>\$ 4,639,122</b>	<b>\$ 4,692,489</b>
<b>Expenses</b>					
Day Care Operations	\$ 4,389,636	\$ 4,239,714	\$ 4,548,601	\$ 4,595,003	\$ 4,688,870
<b>Total Expenses</b>	<b>\$ 4,389,636</b>	<b>\$ 4,239,714</b>	<b>\$ 4,548,601</b>	<b>\$ 4,595,003</b>	<b>\$ 4,688,870</b>
Excess of Revenues over Expenses	\$ 200,971	\$ 297,859	\$ 63,911	\$ 44,119	\$ 3,619
Other Financing Sources	\$ -	\$ -	\$ -	\$ -	\$ -
Sale of Assets	-	-	-	-	-
GASB No. 68 & No. 71 Adjustments	(2,393,769)	-	-	-	-
Operating Transfers in (out)	51,961	250,247	46,669	74,068	74,068
<b>Total Other Financing</b>	<b>\$ (2,341,808)</b>	<b>\$ 250,247</b>	<b>\$ 46,669</b>	<b>\$ 74,068</b>	<b>\$ 74,068</b>
Beginning Fund Balance	379,494	(1,761,343)	(1,213,237)	(1,102,657)	(984,470)
<b>Ending Fund Balance</b>	<b>\$ (1,761,343)</b>	<b>\$ (1,213,237)</b>	<b>\$ (1,102,657)</b>	<b>\$ (984,470)</b>	<b>\$ (906,783)</b>
GASB No. 68 & No. 71 Adjustments	2,393,769	2,052,329	2,653,340	2,653,340	2,653,340
<b>Adjusted Ending Balance</b>	<b>\$ 632,426</b>	<b>\$ 839,092</b>	<b>\$ 1,550,683</b>	<b>\$ 1,668,870</b>	<b>\$ 1,746,557</b>

<b>2019 BUDGET DAYCARE PROGRAM SUMMARY</b>				
<b>Local Revenues</b>	<b><u>Five Seasons</u></b>	<b><u>Rockwell</u></b>	<b><u>Metro</u></b>	<b><u>Total</u></b>
Local Sources	\$ 1,788,650	\$ 2,819,457	\$ -	\$ 4,608,107
State Sources			-	-
Federal Sources	16,382	64,000	4,000	84,382
<b>Total Revenues</b>	<b>\$ 1,805,032</b>	<b>\$ 2,883,457</b>	<b>\$ 4,000</b>	<b>\$ 4,692,489</b>
<b>Expenditures</b>				
Day Care Operations	\$ 1,825,486	\$ 2,859,384	\$ 4,000	\$ 4,688,870
<b>Total Expenditures</b>	<b>\$ 1,825,486</b>	<b>\$ 2,859,384</b>	<b>\$ 4,000</b>	<b>\$ 4,688,870</b>
Excess of Revenues over Expenditures	\$ (20,454)	\$ 24,073	\$ -	\$ 3,619
Other Financing Sources	\$ -	\$ -	\$ -	\$ -
GASB No. 68 & 71 Adjustments	-	-	-	-
Sale of Assets	-	-	-	-
Operating Transfers in (out)	87,568	(13,500)	-	74,068
<b>Total Other Financing</b>	<b>\$ 87,568</b>	<b>\$ (13,500)</b>	<b>\$ -</b>	<b>\$ 74,068</b>
Beginning Fund Balance	220,262	(1,204,398)	(334)	(984,470)
<b>Ending Fund Balance</b>	<b>\$ 287,376</b>	<b>\$ (1,193,825)</b>	<b>\$ (334)</b>	<b>\$ (906,783)</b>
GASB No. 68 & No. 71 Adjustments	985,373	1,667,967	-	2,653,340
<b>Adjusted Ending Balance</b>	<b>\$ 1,272,749</b>	<b>\$ 474,142</b>	<b>\$ (334)</b>	<b>\$ 1,746,557</b>

**CEDAR RAPIDS COMMUNITY SCHOOL DISTRICT  
2018 - 2019 BUDGET  
DAY CARE FUND  
REVENUES BY SOURCE**

	<b>FY 2015 Actual</b>	<b>FY 2016 Actual</b>	<b>FY 2017 Actual</b>	<b>FY 2018 Re-Estimated</b>	<b>FY 2019 Budget</b>
<b>Local</b>					
Investment Income	\$ -	\$ -	\$ -	\$ -	\$ -
Community Activity	4,306,540	4,244,905	4,322,722	4,235,203	4,285,070
Other Local Sources	163,069	164,033	162,937	323,037	323,037
<b>Total Local Sources</b>	<b>\$ 4,469,609</b>	<b>\$ 4,408,938</b>	<b>\$ 4,485,659</b>	<b>\$ 4,558,240</b>	<b>\$ 4,608,107</b>
<b>State</b>					
Other State Sources	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total State Sources</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Federal</b>					
Child/Adult Food Care Program	\$ 120,760	\$ 128,635	\$ 126,853	\$ 80,882	\$ 84,382
Other Federal Sources	238	-	-	-	-
<b>Total Federal Sources</b>	<b>\$ 120,998</b>	<b>\$ 128,635</b>	<b>\$ 126,853</b>	<b>\$ 80,882</b>	<b>\$ 84,382</b>
<b>TOTAL SOURCES</b>	<b>\$ 4,590,607</b>	<b>\$ 4,537,573</b>	<b>\$ 4,612,512</b>	<b>\$ 4,639,122</b>	<b>\$ 4,692,489</b>



**CEDAR RAPIDS COMMUNITY SCHOOL DISTRICT  
2018-2019 BUDGET  
DAY CARE FUND – REVENUE EXPLANATION**

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**LOCAL REVENUES**

**INVESTMENT INCOME**

Investment income is revenue earned on the investment of idle school district funds. Investments are statutorily limited to money markets and government backed securities.

**OTHER LOCAL REVENUE**

All other local revenue received through the Day Care Fund.

**STATE REVENUES**

This category captures all state grants or revenues.

**FEDERAL REVENUES**

**CHILD AND ADULT CARE FOOD PROGRAM (CFDA 10.558)**

To assist States, through grants-in-aid and other means, to initiate and maintain nonprofit food service programs for children, elderly or impaired adults in nonresidential day care facilities and children in emergency shelters.

**OTHER FEDERAL REVENUE**

This category captures all federal grants or revenues.

**CEDAR RAPIDS COMMUNITY SCHOOL DISTRICT  
2018 - 2019 BUDGET  
DAY CARE FUND  
EXPENSE BUDGET BY FUNCTION**

<b>BY SUB-FUNCTION</b>	<b>FY 2015 Actual</b>	<b>FY 2016 Actual</b>	<b>FY 2017 Actual</b>	<b>FY 2018 Re-Estimated</b>	<b>FY 2019 Budget</b>
Vocational Instruction	\$ 6,664	\$ 4,563	\$ 2,328	\$ 4,000	\$ 4,000
Business Services	(134,882)	12,300	11,981	14,480	14,480
Plant Operation & Maintenance	121,475	95,856	103,379	91,000	91,000
Student Transportation	11,647	8,626	8,675	4,500	4,500
Food Services	390,665	531,397	533,269	500,776	500,776
Day Care Services	3,994,067	3,586,972	3,888,969	3,980,247	4,074,114
<b>Total</b>	<b>\$ 4,389,636</b>	<b>\$ 4,239,714</b>	<b>\$ 4,548,601</b>	<b>\$ 4,595,003</b>	<b>\$ 4,688,870</b>

<b>BY OBJECT</b>					
Salaries	\$ 3,210,305	\$ 3,122,924	\$ 3,209,892	\$ 3,266,731	\$ 3,337,641
Benefits	383,314	358,419	567,329	622,609	645,566
Purchase Services	126,346	109,207	107,135	100,796	100,796
Supplies	669,671	649,104	660,637	603,867	603,867
Property	-	-	3,493	1,000	1,000
Other Objects	-	60	115	-	-
Other Uses	-	-	-	-	-
<b>Total</b>	<b>\$ 4,389,636</b>	<b>\$ 4,239,714</b>	<b>\$ 4,548,601</b>	<b>\$ 4,595,003</b>	<b>\$ 4,688,870</b>

**CEDAR RAPIDS COMMUNITY SCHOOL DISTRICT  
2018-2019 BUDGET  
DAY CARE FUND – EXPENDITURE EXPLANATION**

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**EXPENDITURES**

**VOCATIONAL INSTRUCTION**

Activities that provide students with the opportunity to develop the knowledge, skills and attitudes needed for employment in an occupational area. Programs include agriculture, health occupations, family and consumer science, industrial arts, trades and industrial, and technology.

**BUSINESS ADMINISTRATION**

Activities concerned with paying, transporting, exchanging, and maintaining goods and services for the LEA. Included are the fiscal and internal services necessary for operating the LEA. The Chief Financial Officer and the activities of the Department of Business and Finance are included here.

**PLANT OPERATION AND MAINTENANCE**

Activities concerned with keeping the physical plant open, comfortable, and safe for use, and keeping the grounds, buildings, and equipment in effective working condition and state of repair. These include the activities of maintaining safety in buildings, on the grounds, and in the vicinity of schools.

**STUDENT TRANSPORTION**

Activities concerned with conveying students to and from day care, as provided by State and Federal law. This includes trips between home and school, and trips to school activities.

**FOOD SERVICES**

Activities concerned with providing food to students. This service area includes preparing and serving regular and incidental meals, lunches, or snacks in connection with school activities and food delivery.

**DAY CARE SERVICES**

Activities related to the provision of quality day care services to children who qualify for service. The District accounts for two day care programs. They are the Five Seasons Day Care program provided by the Cedar Rapids Community School District independently supported at no direct cost to local taxpayers and the Rockwell Day Care program 100% financially underwritten by Rockwell Collins Inc.

# State Budget Reports

(State required format for budget certification on or before April 15th  
each year)



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

Department of Management - Form S-PB-8

					Avg %1/-
		Budget 2019	Re-est. 2018	Actual 2017	19
Taxes Levied on Property	1	80,819,051	78,895,627	73,840,745	4.6%
Utility Replacement Excise Tax	2	3,578,107	3,712,554	3,787,327	-2.8%
Income Surtaxes	3	7,528,638	7,094,844	7,523,491	0.0%
Tuition\Transportation Received	4	4,600,000	5,270,137	4,473,450	
Earnings on Investments	5	200,000	163,223	223,783	
Nutrition Program Sales	6	3,030,000	2,969,000	2,842,675	
Student Activities and Sales	7	4,950,000	4,753,244	4,072,936	
Other Revenues from Local Sources	8	8,775,470	8,522,413	8,447,454	
Revenue from Intermediary Sources	9	(508,894)	0	0	
State Foundation Aid	10	113,356,389	112,688,284	110,644,392	
Instructional Support State Aid	11	508,894	0	0	
Other State Sources	12	19,574,248	18,785,851	19,136,384	
Commercial & Industrial State Replacement	13	2,479,711	2,509,779	2,513,369	
Title I Grants	14	3,750,000	4,773,159	3,546,938	
IDEA and Other Federal Sources	15	11,108,055	10,499,423	11,741,208	
Total Revenues	16	263,749,669	260,637,538	252,794,152	
General Long-Term Debt Proceeds	17	0	0	0	
Transfers In	18	9,591,653	16,106,582	17,424,632	
Proceeds of Fixed Asset Dispositions	19	20,000	20,000	218,783	
Total Revenues & Other Sources	20	273,361,322	276,764,120	270,437,567	
Beginning Fund Balance	21	62,175,402	62,818,718	59,025,488	
<b>Total Resources</b>	22	<b>335,536,724</b>	<b>339,582,838</b>	<b>329,463,055</b>	
<b>*Instruction</b>	23	147,693,744	145,868,616	137,925,140	3.5%
Student Support Services	24	5,956,857	5,850,305	5,713,493	
Instructional Staff Support Services	25	16,784,469	16,448,208	14,820,161	
General Administration	26	6,399,144	6,495,811	4,894,773	
School/Building Administration	27	13,138,171	12,876,555	13,663,524	
Business & Central Administration	28	5,960,791	6,098,938	5,879,681	
Plant Operation and Maintenance	29	15,975,405	15,948,123	17,258,694	
Student Transportation	30	7,595,800	7,501,169	7,385,477	
This row is intentionally left blank	31	0	0	0	
<b>*Total Support Services (lines 24-31)</b>	31A	71,810,637	71,219,109	69,615,803	1.6%
<b>*Noninstructional Programs</b>	32	12,660,870	12,174,647	12,670,192	0.0%
Facilities Acquisition and Construction	33	11,132,310	12,041,195	9,031,730	
Debt Service	34	8,422,033	12,275,104	12,580,594	
AEA Support - Direct to AEA	35	8,319,138	7,722,183	7,396,246	
<b>*Total Other Expenditures (lines 33-35)</b>	35A	27,873,481	32,038,482	29,008,570	-2.0%
Total Expenditures	36	260,038,732	261,300,854	249,219,705	
Transfers Out	37	9,591,653	16,106,582	17,424,632	
Total Expenditures & Other Uses	38	269,630,385	277,407,436	266,644,337	
Ending Fund Balance	39	65,906,339	62,175,402	62,818,718	
<b>Total Requirements</b>	40	<b>335,536,724</b>	<b>339,582,838</b>	<b>329,463,055</b>	
Proposed Tax Rate (per \$1,000 taxable valuation)		15.06317			

Location of Public Hearing:

**ELSC Building 2500 Edgewood Road NW,  
Cedar Rapids, IA 52405**

Date of Hearing:

04/10/18  
mm/dd/yy

Time of Hearing:

5:30PM

The Board of Directors will conduct a public hearing on the proposed 2018/19 school budget at the above-noted location and time. At the hearing, any resident or taxpayer may present objections to, or arguments in favor of, any part of the proposed budget. This notice represents a summary of the supporting detail of revenues and expenditures on file with the district secretary. A copy of the details will be furnished upon request.

## Adopted Cedar Rapids School Budget Summary

District No. 1053

Department of Management - Form S-AB

		Budget 2019	Re-est. 2018	Actual 2017
Taxes Levied on Property	1	80,819,051	78,895,627	73,840,745
Utility Replacement Excise Tax	2	3,578,107	3,712,554	3,787,327
Income Surtaxes	3	7,528,638	7,094,844	7,523,491
Tuition/Transportation Received	4	4,600,000	5,270,137	4,473,450
Earnings on Investments	5	200,000	163,223	223,783
Nutrition Program Sales	6	3,030,000	2,969,000	2,842,675
Student Activities and Sales	7	4,950,000	4,753,244	4,072,936
Other Revenues from Local Sources	8	8,775,470	8,522,413	8,447,454
Revenue from Intermediary Sources	9	(508,894)	0	0
State Foundation Aid	10	113,356,389	112,688,284	110,644,392
Instructional Support State Aid	11	508,894	0	0
Other State Sources	12	19,574,248	18,785,851	19,136,384
Commercial & Industrial State Replacement	13	2,479,711	2,509,779	2,513,369
Title I Grants	14	3,750,000	4,773,159	3,546,938
IDEA and Other Federal Sources	15	11,108,055	10,499,423	11,741,208
Total Revenues	16	263,749,669	260,637,538	252,794,152
General Long-Term Debt Proceeds	17	0	0	0
Transfers In	18	9,591,653	16,106,582	17,424,632
Proceeds of Fixed Asset Dispositions	19	20,000	20,000	218,783
Total Revenues & Other Sources	20	273,361,322	276,764,120	270,437,567
Beginning Fund Balance	21	62,175,402	62,818,718	59,025,488
<b>Total Resources</b>	22	335,536,724	339,582,838	329,463,055
<b>*Instruction</b>	23	147,693,744	145,868,616	137,925,140
Student Support Services	24	5,956,857	5,850,305	5,713,493
Instructional Staff Support Services	25	16,784,469	16,448,208	14,820,161
General Administration	26	6,399,144	6,495,811	4,894,773
School/Building Administration	27	13,138,171	12,876,555	13,663,524
Business & Central Administration	28	5,960,791	6,098,938	5,879,681
Plant Operation and Maintenance	29	15,975,405	15,948,123	17,258,694
Student Transportation	30	7,595,800	7,501,169	7,385,477
This row is intentionally left blank	31	0	0	0
<b>*Total Support Services (lines 24-31)</b>	31A	71,810,637	71,219,109	69,615,803
<b>*Noninstructional Programs</b>	32	12,660,870	12,174,647	12,670,192
Facilities Acquisition and Construction	33	11,132,310	12,041,195	9,031,730
Debt Service	34	8,422,033	12,275,104	12,580,594
AEA Support - Direct to AEA	35	8,319,138	7,722,183	7,396,246
<b>*Total Other Expenditures (lines 33-35)</b>	35A	27,873,481	32,038,482	29,008,570
Total Expenditures	36	260,038,732	261,300,854	249,219,705
Transfers Out	37	9,591,653	16,106,582	17,424,632
Total Expenditures & Other Uses	38	269,630,385	277,407,436	266,644,337
Ending Fund Balance	39	65,906,339	62,175,402	62,818,718
<b>Total Requirements</b>	40	335,536,724	339,582,838	329,463,055

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

Department of Management - Form S-TX

**Cedar Rapids**

District Number **1053**

**Total Special Program Funding**

Instructional Support (A&L line 10.27)	097	8,963,053
Educational Improvement (A&L line 11.3)	099	0
Voted Physical Plant & Equipment (A&L line 19.3)	105	7,923,196

**Special Program Income Surtax Rates**

Instructional Support (A&L line 10.15)	096	5
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	52,997,148			
+Educational Improvement Levy (A&L line 15.5)	2	0			
+Cash Reserve Levy - SBRC (A&L line 15.9)	3	9,737,603			
+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	62,734,751	11.31774	60,046,306	2,688,445
+Instructional Support Levy (A&L line 15.13)	7	1,143,476	.19339	1,097,545	45,931
=Total General Fund Levy (A&L line 15.12)	8	63,878,227	11.51113	61,143,851	2,734,376
	9				
Management	10	7,250,000	1.30795	6,939,333	310,667
Amana Library	11	0	.00000	0	0
Voted Physical Plant & Equipment (Loan Agreement)	12	0			
+Voted Physical Plant & Equipment (Capital Project)	13	7,923,196			
=Subtotal Voted Physical Plant & Equipment	14	7,923,196	1.34000	7,604,892	318,304
+Regular Physical Plant & Equipment	15	1,951,235	.33000	1,872,846	78,389
=Total Physical Plant & Equipment	16	9,874,431			
	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	3,394,500	.57409	3,258,129	136,371
<b>GRAND TOTAL</b>	22	84,397,158	15.06317	80,819,051	3,578,107

1-1-17 Taxable Valuation	WITH Gas & Electric Utilities	5,543,043,409	WITHOUT Gas&Elec	5,305,503,243
1-1-17 Tax Increment Valuation	WITH Gas & Electric Utilities	369,789,131	WITHOUT Gas&Elec	369,789,131
1-1-17 Debt Service, PPEL, ISL Valuation	WITH Gas & Electric Utilities	5,912,832,540	WITHOUT Gas&Elec	5,675,292,374

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

- \_\_\_ The prescribed Notice of Public Hearing and Proposed Budget Summary (Form S-PB) was lawfully published, with said publication being evidenced by verified and filed proof of publication.
- \_\_\_ The budget hearing notice was published not less than 10 days, nor more than 20 days, prior to the budget hearing.
- \_\_\_ Adopted property taxes do not exceed published amounts.
- \_\_\_ Adopted expenditures do not exceed published amounts for any of the four individual expenditure categories, or in total.
- \_\_\_ Adopted property taxes meet the debt service and loan agreement needs identified on Form 703. Debt service levy for GO bond payments only.
- \_\_\_ This budget was certified on or before April 16, 2018.

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

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

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

FY 2019 BUDGET YEAR WORKSHEET - Page 1

Dist Number: 1053

Cedar Rapids									
Resources:	General (10)	Activity (21)	Management (22)	Special Revenue			Emg Levy (26) / Disaster R (28)	This Column is Blank	
				PERL (24)	Lib(29)SpecRev(27)	Entpr(23)Equal(25)			
1	61,143,851		6,939,333	0	0	0	0	1	
2	2,734,376		310,667	0	0	0	0	2	
3	7,528,638							3	
4	4,600,000							4	
5	75,000	5,000	10,000					5	
6								6	
7	650,000	4,300,000						7	
8	3,400,000		200,500					8	
9	(508,894)							9	
10	113,356,389							10	
11	508,894							11	
12	2,975,000							12	
13	1,894,952		215,323	0	0	0	0	13	
14	3,750,000							14	
15	5,600,000							15	
16	207,708,206	4,305,000	7,675,823	0	0	0	0	16	
17								17	
18	2,561,676							18	
19	20,000							19	
20	210,289,882	4,305,000	7,675,823	0	0	0	0	20	
21	32,450,749	1,431,585	6,137,737	0	0	0	0	21	
22	242,740,631	5,736,585	13,813,560	0	0	0	0	22	
Requirements:									
23	137,042,296	4,305,000	3,742,348					23	
24	5,928,857							24	
25	16,649,529		102,940					25	
26	5,947,664		201,480					26	
27	12,686,220		451,951					27	
28	5,491,062		154,929					28	
29	13,927,771		1,862,634					29	
30	5,931,351		659,849					30	
31								31	
32			260,870					32	
33								33	
34								34	
35	8,319,138							35	
36	211,923,888	4,305,000	7,437,001	0	0	0	0	36	
37	112,444		67,000					37	
38	212,036,332	4,305,000	7,504,001	0	0	0	0	38	
39	30,704,299	1,431,585	6,309,559	0	0	0	0	39	
40	242,740,631	5,736,585	13,813,560	0	0	0	0	40	



FY 2019 BUDGET YEAR WORKSHEET - Page 2

Dist Number: 1053

	Capital Projects (30-39)				Debt Service (40)	Proprietary		Re-estimated FY 18	Actual FY 17
	Sales Tax (33)	PPEL (36)	Other Cap Proj			Nutrition (61)	Oth Entp (62-69)		
<b>Resources:</b>									
Taxes Levied on Property		9,477,738			3,238,129			78,895,627	73,840,745
Utility Replacement Excise Tax		396,693			136,371			3,712,554	3,787,327
Income Surtaxes		0						7,094,844	7,523,491
Tuition/Transportation Received								5,270,137	4,473,450
Earnings on Investments	6,500	6,000			90,000	5,000	2,500	163,223	223,783
Nutrition Program Sales						3,030,000		2,969,000	2,842,675
Student Activities and Sales								4,753,244	4,072,936
Other Revenues from Local Sources	89,970	160,000				275,000	4,650,000	8,522,413	8,447,454
Revenue from Intermediary Sources								0	0
State Foundation Aid								112,688,284	110,644,392
Instructional Support State Aid								0	0
Other State Sources	16,527,248	4,000				68,000		18,785,851	19,136,384
Commercial & Industrial State Replacement		274,926			94,510			2,509,779	2,513,369
Title I Grants								4,773,159	3,546,938
IDEA and Other Federal Sources					575,555	4,850,000	82,500	10,499,423	11,741,208
Total Revenues	16,623,718	10,319,357	0		4,154,565	8,228,000	4,735,000	260,637,538	252,794,152
General Long-Term Debt Proceeds								0	0
Transfers In/Special Items/Upward Adj	1,890,000				5,027,533		112,444	16,106,582	17,424,632
Proceeds of Fixed Asset Dispositions								20,000	218,783
Total Revenues & Other Sources	18,513,718	10,319,357	0		9,182,098	8,228,000	4,847,444	276,764,120	270,437,567
Beginning Fund Balance	4,510,298	2,339,688	0		15,317,276	984,709	(996,640)	62,818,718	59,025,488
Total Resources	23,024,016	12,659,045	0		24,499,374	9,212,709	3,850,804	339,582,838	329,463,055
<b>Requirements:</b>									
Instruction	2,600,000						4,100	145,868,616	137,925,140
Student Support Services	28,000							5,850,305	5,713,493
Instructional Staff Support Services	32,000							16,448,208	14,820,161
General Administration	250,000							6,495,811	4,894,773
School/Building Administration								12,876,555	13,663,524
Business & Central Administration	295,000					5,000		6,098,938	5,879,681
Plant Operation and Maintenance	7,000	85,000						15,948,123	17,258,694
Student Transportation		1,000,000					4,600	7,501,169	7,385,477
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Noninstructional Programs	50,000					7,750,000	4,600,000	12,174,647	12,670,192
Facilities Acquisition and Construction	3,632,310	7,500,000						12,041,195	9,031,730
Debt Service (Principal, interest, fiscal charges)					8,422,033			12,275,104	12,580,594
AEA Support - Direct to AEA								7,722,183	7,396,246
Total Expenditures	6,894,310	8,585,000	0		8,422,033	7,755,000	4,716,500	261,300,854	249,219,705
Transfers Out/Special Items/Down Adj	6,993,833	1,890,000				490,000	38,376	16,106,582	17,424,632
Total Expenditures & Other Uses	13,888,143	10,475,000	0		8,422,033	8,245,000	4,754,876	277,407,436	266,644,337
Ending Fund Balance	9,135,873	2,184,045	0		16,077,341	967,709	(904,072)	62,175,402	62,818,718
Total Requirements	23,024,016	12,659,045	0		24,499,374	9,212,709	3,850,804	339,582,838	329,463,055

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

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

Project Name (A)	Amount of Issue (B)	Type of Issue - Indicate GO (General Obligation Bond) or Non-GO (C)	General Obligation Bond Certified to County Auditor (D)	Principal Due FY19 (E)	Interest Due FY19 +(F)	Bond Registration Due FY19 +(G)	Total Obligation Due FY19 =(H)	from Other Sources & Fund Balance in Appropriate Fund -(I)	Paid by VPPEL Taxes or GO Bond Amount Paid by Budget Year Debt
(1) All Voted PPEL Loan agreements on this line							0		0
(2)									
(3) General Obligation School Refunding Bonds	13,935,000	GO	4/25/16	2,980,000	414,000	500	3,394,500	0	3,394,500
(4) QSCB Sale	11,842,461	Non-GO		673,505	651,335		1,324,840	1,324,840	0
(5) SAVE Tax Revenue Bonds 2010	30,000,000	Non-GO		0	1,389,063		1,389,063	1,389,063	0
(6) SAVE Tax Revenue Bonds 2014	9,000,000	Non-GO		0	0		0		0
(7) SAVE Tax Revenue (advance refunding)	56,603,000	Non-GO		1,064,000	1,249,630		2,313,630	2,313,630	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)				4,717,505	3,704,028	500	8,422,033	5,027,533	3,394,500

# FY 2019 Aid and Levy Worksheet

## Cedar Rapids

### BUDGET ENROLLMENT

	17,129.4	*	1.1	Budget Enrollment (Oct 2017 Budget Enrollment)
	3,560	***	1.2	Audited Change in Oct 2016 Certified Enrollment
X	6,664		1.3	FY18 Regular Program District Cost Per Pupil (Line 2.3 - FY18 Aid & Levy)
=	23,724		1.4	Enrollment Audit Adjustment
	5,831		1.5	FY18 Regular Program Foundation Cost Per Pupil
X	3,560	***	1.6	Audited Change in Oct 2016 Certified Enrollment (Line 1.2)
=	20,758		1.7	Enrollment Audit Adjustment - State Aid Portion

### COST PER PUPIL AMOUNTS

	6,664		2.1	FY18 Regular Program District Cost Per Pupil (Line 1.3)
+	67		2.2	FY19 Regular Program Supplemental State Aid Amount Per Pupil
=	6,736		2.3	FY19 Regular Program District Cost Per Pupil - Minimum of 6,736
	563.22	**	2.4	FY18 Teacher Salary Supplement Cost Per Pupil (Line 2.6 - FY18 Aid & Levy)
+	5.74	**	2.5	FY19 Teacher Salary Supplement Supplemental State Aid Amount Per Pupil
=	568.96	**	2.6	FY19 Teacher Salary Supplement Cost Per Pupil
	66.47	**	2.7	FY18 Professional Dev Suppl Cost Per Pupil (Line 2.9 - FY18 Aid & Levy)
+	0.65	**	2.8	FY19 Professional Development Supplement Supplemental State Aid Amt Per Pupil
=	67.12	**	2.9	FY19 Professional Development Supplement Cost Per Pupil
	72.54	**	2.10	FY18 Early Intervention Suppl Cost Per Pupil (Line 2.12 - FY18 Aid & Levy)
+	0.71	**	2.11	FY19 Early Intervention Supplement Supplemental State Aid Amount Per Pupil
=	73.25	**	2.12	FY19 Early Intervention Supplement Cost Per Pupil
	323.27	**	2.13	FY18 Teacher Leadership Suppl Cost Per Pupil (Line 2.15 - FY18 Aid & Levy)
+	3.23	**	2.14	FY19 Teacher Leadership Supplement Supplemental State Aid Amount Per Pupil
=	326.50	**	2.15	FY19 Teacher Leadership Supplement Cost Per Pupil

### WEIGHTED ENROLLMENT

	900.72	**	3.1	0.72 Special Ed Weighting in Addition to 1.0
+	566.76	**	3.2	1.21 Special Ed Weighting in Addition to 1.0
+	1,012.43	**	3.3	2.74 Special Ed Weighting in Addition to 1.0
=	2,479.91	**	3.4	Total Special Ed Weighting in Addition to 1.0
+	17,129.4	*	3.5	Budget Enrollment (Line 1.1)
=	19,609.31	**	3.6	AEA Weighted Enrollment
+	0.00	**	3.7	AEA Supplementary Weight for Sharing
=	19,609.31	**	3.8	AEA Weighted Enrollment with AEA Supplementary Weight for Sharing
+	42.470	***	3.9	Supplementary Weighting - Sharing
+	95.428	***	3.10	Supplementary Weighting - At-Risk Formula
+	172.26	**	3.11	Supplementary Weighting - ELL
+	0.000	***	3.12	Supplementary Weighting - Reorganization Incentives
=	310.158	***	3.13	Total Supplementary Weighting
+	19,609.31	**	3.14	AEA Weighted Enrollment (Line 3.6)
=	19,919.468	***	3.15	District Weighted Enrollment
-	2,479.91	**	3.16	Total Special Ed Weighting in Addition to 1.0 (Line 3.4)
=	17,439.558	***	3.17	District Weighted Enrollment without Special Ed Weightings

### REGULAR PROGRAM DISTRICT COST CALCULATIONS

	6,736		4.1	FY19 Regular Program District Cost Per Pupil (Line 2.3)
X	17,129.4	*	4.2	Budget Enrollment (Line 1.1)
=	115,383,638		4.3	FY19 Regular Program District Cost without Adjustment
	113,899,089		4.4	FY18 Regular Program District Cost (Line 4.3 - FY18 Aid & Levy)
X	1.01	**	4.5	101% Budget Adjustment
=	115,038,080		4.6	101% of FY18 Regular Program District Cost
-	115,383,638		4.7	FY19 Regular Program District Cost without Adjustment (Line 4.3)
=	0		4.8	FY19 Regular Program Budget Adjustment (if negative, enter zero)

**OTHER DISTRICT COST CALCULATIONS**

	6,736		4.9	FY19 Regular Program District Cost Per Pupil (Line 2.3)
X	310,158	***	4.10	Total Supplementary Weighting (Line 3.13)
=	2,089,224		4.11	District Cost for Supplementary Weighting
	6,736		4.12	FY19 Regular Program District Cost Per Pupil (Line 2.3)
X	2,479.91	**	4.13	Total Special Ed Weighting in Addition to 1.0 (Line 3.4)
=	16,704,674		4.14	Special Education Instruction District Cost
	568.96	**	4.15	FY19 Teacher Salary Supplement District Cost Per Pupil (Line 2.6)
X	17,129.4	*	4.16	Budget Enrollment (Line 1.1)
=	9,745,943		4.17	Unadjusted Teacher Salary Supplement District Cost
	9,626,387		4.18	FY18 Unadj Teacher Salary Suppl District Cost (Line 4.17 - FY18 Aid & Levy)
-	9,745,943		4.19	Unadjusted Teacher Salary Supplement District Cost (Line 4.17)
=	0		4.20	Teacher Salary Supplement Budget Adjustment (if negative, enter zero)
+	9,745,943		4.21	Unadjusted Teacher Salary Supplement District Cost (Line 4.17)
=	9,745,943		4.22	Teacher Salary Supplement District Cost
	67.12	**	4.23	FY19 Professional Development Supplement District Cost Per Pupil (Line 2.9)
X	17,129.4	*	4.24	Budget Enrollment (Line 1.1)
=	1,149,725		4.25	Unadjusted Professional Development Supplement District Cost
	1,136,085		4.26	FY18 Unadjusted Prof Dev Suppl District Cost (Line 4.25 - FY18 Aid & Levy)
-	1,149,725		4.27	Unadjusted Professional Development Supplement District Cost (Line 4.25)
=	0		4.28	Professional Development Supplement Budget Adjustment (if negative, enter zero)
+	1,149,725		4.29	Unadjusted Professional Development Supplement District Cost (Line 4.25)
=	1,149,725		4.30	Professional Development Supplement District Cost
	73.25	**	4.31	FY19 Early Intervention Supplement District Cost Per Pupil (Line 2.12)
X	17,129.4	*	4.32	Budget Enrollment (Line 1.1)
=	1,254,729		4.33	Unadjusted Early Intervention Supplement District Cost
	1,239,832		4.34	FY18 Unadj Early Intervention Suppl District Cost (Line 4.33 - FY18 Aid & Levy)
-	1,254,729		4.35	Unadjusted Early Intervention Supplement District Cost (Line 4.33)
=	0		4.36	Early Intervention Supplement Budget Adjustment (if negative, enter zero)
+	1,254,729		4.37	Unadjusted Early Intervention Supplement District Cost (Line 4.33)
=	1,254,729		4.38	Early Intervention Supplement District Cost
	326.50	**	4.39	FY19 Teacher Leadership Supplement District Cost Per Pupil (Line 2.16)
X	17,129.4	*	4.40	Budget Enrollment (Line 1.1)
=	5,592,749		4.41	Unadjusted Teacher Leadership Supplement District Cost
	5,525,234		4.42	FY18 Unadj Teacher Leadership Suppl District Cost (Line 4.41 - FY18 Aid & Levy)
-	5,592,749		4.43	Unadjusted Teacher Leadership Supplement District Cost (Line 4.41)
=	0		4.44	Teacher Leadership Supplement Budget Adjustment (if negative, enter zero)
+	5,592,749		4.45	Unadjusted Teacher Leadership Supplement District Cost (Line 4.41)
=	5,592,749		4.46	Teacher Leadership Supplement District Cost

**AEA DISTRICT COST CALCULATIONS**

	294.92	**	4.47	AEA Special Ed Support Cost Per Pupil
X	19,609.31	**	4.48	AEA Weighted Enrollment (Line 3.6)
=	5,783,178		4.49	AEA Special Ed Support District Cost without Adjustment
	5,770,555		4.50	FY18 AEA Special Ed Support Dist Cost (Line 4.49 - FY18 Aid & Levy)
+	0		4.51	FY18 AEA Special Ed Support Adjustment (Line 4.54 - FY18 Aid & Levy)
=	5,770,555		4.52	FY18 Total AEA Special Ed Support District Cost
-	5,783,178		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)
	17,129.4	*	4.55	Budget Enrollment (Line 1.1)
+	2,047		4.56	Resident Accredited Nonpublic Students
-	24.6	*	4.57	Shared-Time Nonpublic Pupils Counted in Line 1.1
=	19,152		4.58	Total Enrollment Served - AEA Media and Ed Services
X	55.07	**	4.59	FY19 AEA Media Cost Per Pupil
=	1,054,701		4.60	AEA Media Services District Cost
	19,152		4.61	Total Enrollment Served - AEA Media and Ed Services (Line 4.58)
X	60.50	**	4.62	FY19 AEA Ed Services Cost Per Pupil
=	1,158,696		4.63	AEA Ed Services District Cost
	0.00	**	4.64	AEA Supplementary Weight for Sharing (Line 3.7)
X	294.92	**	4.65	AEA Special Ed Support Cost Per Pupil (Line 4.47)
=	0		4.66	AEA Sharing District Cost
	27.61	**	4.67	FY19 AEA Teacher Salary Supplement District Cost Per Pupil
X	19,609.31	**	4.68	AEA Weighted Enrollment (Line 3.6)
=	541,413		4.69	Unadjusted AEA Teacher Salary Supplement District Cost
	539,723		4.70	FY18 Unadj AEA Teacher Salary Suppl District Cost (Line 4.69 - FY18 Aid & Levy)
-	541,413		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)
+	541,413		4.73	Unadjusted AEA Teacher Salary Supplement District Cost (Line 4.69)
=	541,413		4.74	AEA Teacher Salary Supplement District Cost
	3.22	**	4.75	FY19 Professional Development Supplement District Cost Per Pupil
X	19,609.31	**	4.76	AEA Weighted Enrollment (Line 3.6)
=	63,142		4.77	Unadjusted AEA Professional Development Supplement District Cost
	62,846		4.78	FY18 Unadj AEA Prof Dev Suppl District Cost (Line 4.77 - FY18 Aid & Levy)
-	63,142		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)
+	63,142		4.81	Unadjusted AEA Professional Development Supplement District Cost (Line 4.77)
=	63,142		4.82	AEA Professional Development Supplement District Cost

**COMBINED DISTRICT COST SUMMARY**

	115,383,638		5.1	Regular Program District Cost without Adjustment (Line 4.3)
+	0		5.2	Regular Program Budget Adjustment Adopted (Line 4.8)
+	2,089,224		5.3	District Cost for Supplementary Weighting (Line 4.11)
+	16,704,674		5.4	Special Education Instruction District Cost (Line 4.14)
+	9,745,943		5.5	Teacher Salary Supplement District Cost (Line 4.22)
+	1,149,725		5.6	Professional Development Supplement District Cost (Line 4.30)
+	1,254,729		5.7	Early Intervention Supplement District Cost (Line 4.38)
+	5,592,749		5.8	Teacher Leadership Supplement District Cost (Line 4.46)
+	5,783,178		5.9	AEA Special Ed Support District Cost without Adjustment (Line 4.49)
+	0		5.10	AEA Special Ed Support Adjustment (Line 4.54)
+	1,054,701		5.11	AEA Media Services District Cost (Line 4.60)
+	1,158,696		5.12	AEA Ed Services District Cost (Line 4.63)
+	0		5.13	AEA Sharing District Cost (Line 4.66)
+	541,413		5.14	AEA Teacher Salary Supplement District Cost (Line 4.74)
+	63,142		5.15	AEA Professional Development Supplement District Cost (Line 4.82)
-	281,992		5.16	AEA Statewide State Aid Reduction
+	5,707,516		5.17	FY19 SBRC Modified Supplemental Amount - Dropout
+	23,724		5.18	Enrollment Audit Adjustment (Line 1.4)
=	165,971,060		5.19	Combined District Cost

**UNIFORM LEVY DOLLARS**

	5,543,043,409		6.1	2017 Taxable Valuation with Gas & Electric Utilities
X	5.40000		6.2	Uniform Levy Rate
=	29,932,434		6.3	Uniform Levy Dollars

**UNIFORM LEVY - UTILITY REPLACEMENT ADJUSTMENT**

	1,304,637		6.4	Uniform Levy Utility Replacement Paid FY18
-	1,304,020		6.5	Uniform Levy Utility Replacement Budgeted FY18
=	617		6.6	Uniform Levy Utility Replacement Adjustment
+	29,932,434		6.7	Uniform Levy Dollars Before Utility Repl and C&I Adjustments (Line 6.3)
=	29,933,051		6.8	Uniform Levy Dollars Adjusted for Utility Replacement

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

	1,668,205,879		6.9	2017 Commercial & Industrial 100% Valuation
-	1,474,527,756		6.10	2017 Commercial & Industrial Taxable Valuation (90% Rollback)
=	193,678,123		6.11	2017 Commercial & Industrial Valuation Reduction
X	5.40000		6.12	Uniform Levy Rate (Line 6.2)
=	1,045,862		6.13	Uniform Levy Commercial & Industrial State Replacement Estimate
	857,217		6.14	Previous Year Uniform Levy C&I State Replacement Paid
-	883,985		6.15	Previous Year Uniform Levy C&I State Replacement Budgeted (Line 6.13 - FY18 Aid & Levy)
=	(26,768)		6.16	Previous Year Uniform Levy C&I State Replacement Paid Minus Budgeted
+	1,045,862		6.17	Uniform Levy Commercial & Industrial State Replacement Est (Line 6.13)
=	1,019,094		6.18	Total Uniform Levy C&I State Replacement Adjustment
+	29,933,051		6.19	Uniform Levy Dollars Adjusted for Utility Replacement (Line 6.8)
=	30,952,145		6.20	Uniform Levy Dollars Adjusted for Utility Replacement & C&I Adjustment

### STATE FOUNDATION AID

	5,894		7.1	State Regular Program Foundation Cost Per Pupil
X	17,439,558	***	7.2	District Weighted Enrollment without Special Ed Weightings (Line 3.17)
=	102,788,755		7.3	District Foundation Dollars without Special Ed
	5,894		7.4	State Special Ed Program Foundation Cost Per Pupil
X	2,479.91	**	7.5	Total Special Ed Weighting in Addition to 1.0 (Line 3.4)
=	14,616,590		7.6	District Special Ed Foundation Dollars
	233		7.7	State AEA Special Ed Support Foundation Cost Per Pupil
X	19,609.31	**	7.8	AEA Weighted Enrollment with AEA Supplementary Weight for Sharing (Line 3.8)
=	4,568,969		7.9	AEA Foundation Dollars for Special Ed and Sharing
+	541,413		7.10	AEA Teacher Salary Supplement District Cost (Line 4.74)
+	63,142		7.11	AEA Professional Development Supplement District Cost (Line 4.82)
=	5,173,524		7.12	Total AEA Foundation Dollars
+	102,788,755		7.13	District Foundation Dollars without Special Ed (Line 7.3)
+	14,616,590		7.14	District Special Ed Foundation Dollars (Line 7.6)
+	20,758		7.15	Enrollment Audit Adjustment - State Aid Portion (Line 1.7)
+	9,745,943		7.16	Teacher Salary Supplement District Cost (Line 4.22)
+	1,149,725		7.17	Professional Development Supplement District Cost (Line 4.30)
+	1,254,729		7.18	Early Intervention Supplement District Cost (Line 4.38)
+	5,592,749		7.19	Teacher Leadership Supplement District Cost (Line 4.46)
=	140,342,773		7.20	Total Foundation Dollars
-	30,952,145		7.21	Uniform Levy Dollars Adj for Utility Replacement & C&I Adjustment (Line 6.20)
=	109,390,628		7.22	Unadjusted State Foundation Aid
	19,919,468	***	7.23	District Weighted Enrollment (Line 3.15)
X	300		7.24	\$300 Minimum Aid Per Pupil
=	5,975,840		7.25	Minimum Aid
-	109,390,628		7.26	Unadjusted State Foundation Aid (Line 7.22)
=	0		7.27	Minimum Aid Adjustment (If Negative, Enter Zero)

### PRESCHOOL FOUNDATION AID

	325.0	*	7.28	Preschool Budget Enrollment (Actual Enrollment X 50%)
X	6,736		7.29	FY19 Regular Program State Cost Per Pupil
=	2,189,200		7.30	Preschool Foundation Aid
	0.0		7.31	Audited Change in October 2016 Preschool Budget Enrollment
X	6,664		7.32	FY18 Regular Program State Cost Per Pupil
=	0		7.33	Preschool Enrollment Audit Adjustment
+	2,189,200		7.34	Preschool Foundation Aid (Line 7.30)
=	2,189,200		7.35	Total Preschool Foundation Aid

### ADDITIONAL DOLLAR LEVY

	165,971,060		8.1	Combined District Cost (Line 5.19)
-	140,342,773		8.2	Total Foundation Dollars (Line 7.20)
-	0		8.3	Minimum Aid Adjustment (Line 7.27)
=	25,628,287		8.4	Additional Dollar Levy

### PROPERTY TAX ADJUSTMENT AID

	5,543,043,409		8.5	2017 Taxable Valuation with Gas & Electric Utilities (Line 6.1)
-	5,331,407,952		8.6	2016 Taxable Valuation with Gas & Electric Utilities (Line 6.1 - FY18 Aid & Levy)
=	211,635,457		8.7	Dollar Increase in Taxable Valuation (If negative, enter zero)
/	5,331,407,952		8.8	2016 Taxable Valuation with Gas & Electric Utilities (Line 8.6)
=	0.0397		8.9	Increase in Taxable Valuation (to 4 Decimals)
X	235,304		8.10	FY18 Property Tax Adjustment Aid (Line 8.14 - FY18 Aid & Levy)
=	9,342		8.11	Reduction in Property Tax Adjustment Aid
	235,304		8.12	FY18 Property Tax Adjustment Aid (Line 8.10)
-	9,342		8.13	Reduction in Property Tax Adjustment Aid (Line 8.11)
=	225,962		8.14	FY19 Property Tax Adjustment Aid

**PROPERTY TAX REPLACEMENT PAYMENT (PTRP)**

	842		8.15	FY19 Property Tax Portion of State Cost Per Pupil
-	750		8.16	Base Property Tax Portion of State Cost Per Pupil
=	92		8.17	Property Tax Replacement Amount Per Pupil
X	19,919,468	***	8.18	District Weighted Enrollment (Line 3.15)
=	1,832,591		8.19	Property Tax Replacement Payment (PTRP)

**ADJUSTED ADDITIONAL PROPERTY TAX LEVY AID**

	19,919,468	***	8.20	District Weighted Enrollment (Line 3.15)
X	6,736		8.21	FY19 Regular Program State Cost Per Pupil
X	12.50%	**	8.22	Property Tax Portion of State Cost Per Pupil
=	16,772,192		8.23	Adjusted Additional Property Tax Dollar Levy
-	1,832,591		8.24	Property Tax Replacement Payment (PTRP) (Line 8.19)
=	14,939,601		8.25	Adjusted Additional Property Tax Dollar Levy less PTRP
/	5,543,043,409		8.26	2017 Taxable Valuation with Gas & Electric Utilities (Line 6.1)
=	2.69520		8.27	Adjusted Additional Property Tax Levy Rate
-	3.00000		8.28	Statewide Maximum Adjusted Additional Property Tax Levy Rate
=	0.00000		8.29	Adjusted Additional Property Tax Levy Rate Reduction (if negative, enter zero)
X	5,543,043,409		8.30	2017 Taxable Valuation with Gas & Electric Utilities (Line 6.1)
=	0		8.31	FY19 Adjusted Additional Property Tax Levy Aid

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

	6,736		8.32	FY19 Regular Program State Cost Per Pupil
X	0.00%	**	8.33	Increase in State Foundation Cost Per Pupil Percentage
=	0		8.34	Increase in Foundation Cost Per Pupil
X	19,919,468	***	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**

	25,628,287		8.37	Additional Dollar Levy (Line 8.4)
-	225,962		8.38	Property Tax Adjustment Aid (Line 8.14)
-	0		8.39	FY17 District Special Ed Positive Balance, Property & Utility Repl Tax Portion
-	0		8.40	FY17 AEA Special Ed Reduction, Property & Utility Replacement Tax Portion
+	281,992		8.41	AEA Statewide State Aid Reduction (Line 5.16)
-	1,832,591		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)
=	23,851,726		8.45	Additional Levy before Utility Replacement Adjustment

**FINAL STATE FOUNDATION AID**

	109,390,628		9.1	Unadjusted State Foundation Aid (Line 7.22)
+	0		9.2	Minimum Aid Adjustment (Line 7.27)
+	225,962		9.3	Property Tax Adjustment Aid (Line 8.14)
+	0		9.4	FY17 District Special Ed Positive Balance, Property & Util Repl Portion (Line 8.39)
+	0		9.5	FY17 Special Ed Reduction, Property & Utility Repl Tax Portion (Line 8.40)
-	281,992		9.6	AEA Statewide State Aid Reduction (Line 5.16)
+	1,832,591		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
+	2,189,200		9.11	Total Preschool Foundation Aid (Line 7.35)
=	113,356,389		9.12	State Foundation Aid

### INSTRUCTIONAL SUPPORT PROGRAM

	115,383,638		10.1	FY19 Regular Program District Cost without Adjustment (Line 4.3)
+	0		10.2	Regular Program Budget Adjustment Adopted (Line 4.8)
=	115,383,638		10.3	Total Regular Program District Cost
X	.1000		10.4	Maximum Portion (Can't exceed .1000)
=	11,538,364		10.5	Unadjusted Instructional Support Program Dollars
	5,543,043,409		10.6	2017 Taxable Valuation with Gas & Electric Utilities (Line 6.1)
/	17,129.4	*	10.7	Budget Enrollment (Line 1.1)
=	323,598		10.8	District Taxable Valuation Per Pupil
	346,000		10.9	State Taxable Valuation Per Pupil
/	323,598		10.10	District Taxable Valuation Per Pupil (Line 10.8)
X	.25	**	10.11	.25
=	.2673		10.12	State Aid Portion of Program Dollars (Round to 4 Decimals)
X	11,538,364		10.13	Unadjusted Instructional Support Program Dollars (Line 10.5)
=	3,084,205		10.14	Unadjusted Instructional Support State Aid
	.05	**	10.15	Instructional Support Income Surtax Rate
X	146,213,661		10.16	District Income Tax Paid in 2016
=	7,310,683		10.17	Instructional Support Income Surtax Dollars
	11,538,364		10.18	Unadjusted Instructional Support Program Dollars (Line 10.5)
-	3,084,205		10.19	Unadjusted Instructional Support State Aid (Line 10.14)
-	7,310,683		10.20	Instructional Support Income Surtax Dollars (Line 10.17)
=	1,143,476		10.21	Instructional Support Property & Utility Replacement Tax Dollars
	3,084,205		10.22	Unadjusted Instructional Support State Aid (Line 10.14)
X	0.165000		10.23	Prorata Reduction to State Appropriation Amount
=	508,894		10.24	Adjusted Instructional Support State Aid
+	7,310,683		10.25	Instructional Support Income Surtax Dollars (Line 10.17)
+	1,143,476		10.26	Instructional Support Property & Utility Replacement Tax Dollars (Line 10.21)
=	8,963,053		10.27	Adjusted Instructional Support Program Dollars

### EDUCATIONAL IMPROVEMENT PROGRAM

	115,383,638		11.1	FY19 Total Regular Program District Cost (Line 10.3)
X	.0000		11.2	Voted Maximum Portion
=	0		11.3	Educational Improvement Program Total Dollars
	.00	**	11.4	Ed Improvement Income Surtax Rate
X	146,213,661		11.5	District Income Tax Paid in 2016 (Line 10.16)
=	0		11.6	Ed Improvement Income Surtax Dollars
	0		11.7	Educational Improvement Program Total Dollars (Line 11.3)
-	0		11.8	Ed Improvement Income Surtax Dollars (Line 11.6)
=	0		11.9	Ed Improvement Property & Utility Replacement Tax Dollars

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### ADDITIONAL LEVY - UTILITY REPLACEMENT ADJUSTMENT

	1,041,968		13.1	Additional Levy Utility Replacement Paid FY18
-	1,041,475		13.2	Additional Levy Utility Replacement Budgeted FY18
=	493		13.3	Additional Levy Utility Replacement Adjustment
	23,851,726		13.4	Additional Levy before Utility Replacement Adjustment (Line 8.45)
-	493		13.5	Additional Levy Utility Replacement Adjustment (Line 13.3)
=	23,851,233		13.6	Additional Levy Adjusted for Utility Replacement
	617		13.7	Uniform Levy Utility Replacement Adjustment (Line 6.6)
+	493		13.8	Additional Levy Utility Replacement Adjustment (Line 13.3)
=	1,110		13.9	Total Utility Replacement Adjustment

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

	23,851,233		13.10	Additional Levy Adjusted for Utility Replacement (Line 13.6)
/	5,543,043,409		13.11	2017 Taxable Valuation with Gas & Electric Utilities (Line 6.1)
=	4.30291		13.12	Additional Tax Rate Adjusted for Utility Replacement
X	193,678,123		13.13	2017 Commercial & Industrial Valuation Reduction (Line 6.11)
=	833,380		13.14	Additional Levy Commercial & Industrial State Replacement Estimate
	684,629		13.15	Previous Year Additional Levy C&I State Replacement Paid
-	731,490		13.16	Previous Year Additional Levy C&I State Replacement Budgeted (Line 13.14 - FY18 A
=	(46,861)		13.17	Previous Year Additional Levy C&I State Replacement Paid Minus Budgeted
+	833,380		13.18	Additional Levy Commercial & Industrial State Replacement Est (Line 13.14)
=	786,519		13.19	Total Additional Levy C&I State Replacement Adjustment
	23,851,233		13.20	Additional Levy Adjusted for Utility Replacement (Line 13.6)
-	786,519		13.21	Total Additional Levy C&I State Replacement Adjustment (Line 13.19)
=	23,064,714		13.22	Additional Levy Adjusted for Utility Replacement & C&I State Replacement
	1,019,094		13.23	Total Uniform Levy C&I State Replacement Adjustment (Line 6.18)
+	786,519		13.24	Total Additional Levy C&I State Replacement Adjustment (Line 13.19)
=	1,805,613		13.25	Total C&I State Replacement Adjustment



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**SUMMARY OF GENERAL FUND LEVIES**

	29,932,434	15.1	Uniform Levy Dollars before Utility Repl and C&I State Repl Adj (Line 6.3)
+	23,064,714	15.2	Additional Levy Dollars Adjusted for Utility Repl & C&I State Repl (Line 13.22)
=	52,997,148	15.3	Total Levy to Fund Combined District Cost
+	1,143,476	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
=	54,140,624	15.8	Levy to Fund Budget Authority
+	9,737,603	15.9	Cash Reserve Levy - SBRC
+	0	15.10	Cash Reserve Levy - Other
-	0	15.11	Use of Fund Balance to Reduce Levy
=	63,878,227	15.12	Total General Fund Levy
-	1,143,476	15.13	Instructional Support Levy (Line 10.21)
=	62,734,751	15.14	Subtotal General Fund Levy without Instructional Support
/	5,543,043,409	15.15	2017 Taxable Valuation with Gas & Electric Utilities (Line 6.1)
=	11.31774	15.16	Subtotal General Fund Levy Rate
	1,143,476	15.17	Instructional Support Levy (Line 10.21)
/	5,912,832,540	15.18	2017 Taxable and TIF Valuations with Gas & Electric
=	.19339	15.19	Instructional Support Levy Rate
+	11.31774	15.20	Subtotal General Fund Levy Rate (Line 15.16)
=	11.51113	15.21	Total General Fund Levy Rate

**STATE PAYMENTS TO AEA AND DISTRICT**

	5,783,178	16.1	AEA Special Ed Support District Cost without Adjustment (Line 4.49)
+	0	16.2	AEA Special Ed Support Adjustment (Line 4.54)
+	1,054,701	16.3	AEA Media Services District Cost (Line 4.60)
+	1,158,696	16.4	AEA Ed Services District Cost (Line 4.63)
+	0	16.5	AEA Sharing District Cost (Line 4.66)
+	541,413	16.6	AEA Teacher Salary Supplement District Cost (Line 4.74)
+	63,142	16.7	AEA Professional Development Supplement District Cost (Line 4.82)
-	281,992	16.8	AEA Statewide State Aid Reduction (Line 5.16)
=	8,319,138	16.9	State Payments to AEA
	113,356,389	16.10	State Foundation Aid (Line 9.12)
-	8,319,138	16.11	State Payments to AEA (Line 16.9)
=	105,037,251	16.12	State Payments to District

**SUMMARY OF GENERAL FUND BUDGET AUTHORITY**

+	165,971,060	17.1	Combined District Cost (Line 5.19)
+	13,439,273	17.2	Estimated FY18 Unspent Budget Authority
+	0	17.3	Allowance for Construction Project by SBRC
+	8,963,053	17.4	Adjusted Instructional Support Program Dollars (Line 10.27)
+	0	17.5	Ed Improvement Program (Line 11.3)
+	2,189,200	17.6	Total Preschool Foundation Aid (Line 7.35)
		17.7	This Line is Intentionally Blank
+	23,936,495	17.8	Estimated FY19 Other Miscellaneous Income
=	214,499,081	17.9	Estimated Total Maximum General Fund Budget Authority

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

	13,439,273	18.1	Estimated FY18 Unspent Budget Authority (Line 17.2)
+	0	18.2	Allowance for Construction Project by SBRC (Line 17.3)
+	54,140,624	18.3	Levy to Fund Budget Authority (Line 15.8)
+	113,356,389	18.4	State Foundation Aid (Line 9.12)
+	508,894	18.5	Adjusted Instructional Support State Aid (Line 10.24)
+	7,310,683	18.6	Instructional Support Income Surtax Dollars (Line 10.25)
+	0	18.7	Ed Improvement Income Surtax Dollars (Line 11.6)
+	1,805,613	18.8	Total C&I State Replacement Adjustment (Line 13.25)
+	1,110	18.9	Total Utility Replacement Adjustment (Line 13.9)
+	23,936,495	18.10	Estimated FY19 Other Miscellaneous Income (Line 17.8)
=	214,499,081	18.11	Estimated Financing for Total General Fund Maximum Budget

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

	5,912,832,540	19.1	2017 Taxable and TIF Valuations with Gas & Electric (Line 15.18)
X	1.34000	19.2	Voted PPEL Rate Limit
=	7,923,196	19.3	Maximum Voted PPEL Dollars (Enter loan agreements on Line 1, Form 703)
	.00 **	19.4	Voted PPEL Income Surtax Rate
X	146,213,661	19.5	District Income Tax Paid in 2016 (Line 10.16)
=	0	19.6	Voted PPEL Income Surtax Dollars
	7,923,196	19.7	Maximum Voted PPEL Dollars (Line 19.3)
-	0	19.8	Voted PPEL Income Surtax Dollars (Line 19.6)
=	7,923,196	19.9	Voted PPEL Levy

**ALL INCOME SURTAX RATES & GENERAL FUND SURTAX DOLLARS**

	.05	**	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)
=	.05	**	20.6	Total Income Surtax Rate (cannot exceed .20)
	7,310,683		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
=	7,310,683		20.11	Total General Fund Income Surtax Dollars

**OTHER PROPERTY & UTILITY REPLACEMENT TAXES**

	7,250,000		21.1	Management
	0		21.2	Amana Library
	1,951,235		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
	3,394,500		21.7	Debt Service