

# Cedar Rapids Community School District Fiscal Year 2019-2020 Budget



**Cedar Rapids  
Community School District**

*Every Learner: Future Ready*

<b>TABLE OF CONTENTS.....</b>	<b>1-2</b>
SUPERINTENDENT’S LETTER.....	3
<b>PART 1: EXECUTIVE SUMMARY SECTION.....</b>	<b>4</b>
Organizational Summary.....	5
District Mission.....	5
District Strategic Goals.....	6
District Facilities.....	6
Board of Education Members.....	7
Executive Administration.....	7
Annual Budget Development Process and Timeline.....	8-10
Funding Key District Initiatives.....	11
FY19-20 Key Budget Considerations	
Consideration 1 – Local Property Taxes.....	12
Consideration 2- Tax Base Growth.....	13
Consideration 3 – General Fund SSA/New Money Growth	
SSA Growth.....	14
Enrollment Trends.....	14
Open Enrollment.....	15
Consideration 4 – General Fund Budget Adjustment.....	16
Consideration 5 – Staff Allocation.....	16
Consideration 6 – Staff Compensation Status for 2019-20.....	17
Consideration 7 – Cash Reserve Levy.....	17
Consideration 8 – Categorical Funding.....	18
Financial Summary	
Budgeted Revenues and Expenditures In Total By Fund.....	19
Fund Types.....	20
General Fund.....	21-24
SAVE Fund.....	25-26
PPEL Fund.....	27
Debt Service Fund.....	28-29
Management Fund.....	30
Student Activity Fund.....	31
School Nutrition Fund.....	32
Day Care Fund.....	33
<b>PART 2: ORGANIZATIONAL/INFORMATION SECTION.....</b>	<b>34</b>
SAVE Oversight Committees.....	35-36
Consultants and Advisors.....	37
Administrative Leadership.....	38-39
Organization Chart.....	40
Locations/Sites.....	41-42
Demographics.....	43-44
Enrollment.....	45-51
Recent Highlights and Accomplishments.....	52-59

<b>PART 3: FINANCIAL SECTION.....</b>	<b>60</b>
Summary of All Funds.....	61-62
Revenue Explanation by Source.....	63-67
Expenditure Explanation by Functional Category.....	68-71
Expenditure Explanation by Object & Other Financing Sources.....	72
Property Tax Comparison.....	73
General Fund Summary.....	74
General Fund Revenue by Source.....	75
General Fund Forecast.....	76
General Fund Expenditures by Functional Category.....	77
Management Fund Summary.....	78
PEEL Summary.....	79
Student Activity Fund Summary.....	80
SAVE Fund Summary.....	81
Debt Service Fund Summary.....	82
School Nutrition Fund Summary.....	83
Day Care Fund Summary.....	84
State Budget Reports.....	85-98



**August 26, 2019**

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

The budget for fiscal year 2020 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 2020 was an increase of 2.14%. However, working in a spirit of collaboration with our various employee groups, foundational compensation settlements for all staff was 1.5%. These settlements allowed the District to balance the General Fund budget without any staff reductions for the third 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, 20 vans for transporting homeless and special needs students, new HR/accounting system, hiring of a registrar and a Bully & Harassment Specialist. 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 2020 budget with no increase in the District's property tax rate, which remains at \$15.07 per thousand dollars of taxable property valuation.

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 2020 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 David Nicholson, Executive Director of Business Services; Sherry Luskey, Manager of Accounting; and Sarah Brown, 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,

Noreen Bush - Interim Superintendent of Schools

## Part 1: Executive Summary

### Organizational Summary

District Mission

District Strategic Goals

District Facilities

Board of Education Members

Executive Administration

Annual Budget Development Process and Timeline

Funding Key District Initiatives

Fiscal Year 2019-2020 Budget Considerations

### Financial Summary

Budgeted Revenues & Expenditures in Total by Fund

Fund Type/Fund Type Descriptions



## **Part 1: Executive Summary**

### **ORGANIZATIONAL SUMMARY**

**The Cedar Rapids Community School District is the second largest of Iowa's public-school systems with a fiscal year 2018 certified enrollment of 16,963 students and approximately 2,700 employees.**

The District operates a total of three (3) regular high schools and one (1) alternative high school, six (6) middle schools, twenty-one (21) elementary schools and an alternative education center. The District provides a full range of educational services appropriate to students in early childhood, pre-kindergarten and grades kindergarten through twelve. These services include basic, regular and enriched academic education; special education for children with special needs; vocational education; and numerous individualized programs with specialized instruction for students at-risk and for limited-English-speaking students.

In addition to the elementary, middle school and high school programs offered, the District believes that other innovative learning experiences provide for enhanced student learning experiences and overall increased student achievement. These include:

- Metro High School, an alternative high school for students who function better in a less-structured environment.
- A Statewide Voluntary Preschool program that provides a quality early childhood learning program for the District's three and four-year old students.
- A Gifted and Talented learning program provides identified students at all levels an enriched and differentiated curricular program.
- Iowa BIG, an innovative project-based learning High School experience where students gain real-world and academic skills. A partnership with Linn-Mar and College Community School Districts.
- Two elementary magnet schools provide more focused learning; these are the Johnson STEAM (Science, Technology, Engineering, Arts and Music) Academy and the Kenwood Leadership Academy. In the fall of the 2019-2020, the Cedar River Academy will begin at Taylor Elementary.
- The District's first magnet middle school, called Roosevelt Middle School Creative Corridor Business Academy, began in the 2017-2018 school year. In 2019-2020, McKinley STEAM Academy will be the second magnet middle school.
- The District also provides day care services for infants through age five and an extended day programs for students in several of the District's school buildings through the District's Five Seasons Learning Centers program.

### **DISTRICT MISSION**

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. The District is supported financially by state aid, property taxes, income surtaxes, local, state and federal grants for special projects, and local revenue received for tuition and other services.

## Part 1: Executive Summary

### **DISTRICT STRATEGIC GOALS**

Each year the Board of Education adopts and/or reaffirms goals to import the Cedar Rapids Community School District's education programs. School Improvement Teams incorporate these goals into their plans to improve student achievement. Human and financial resources are allocated in the budget to achieve the adopted goals of the district. The budget reflects the allocation of revenue and expenditures to support educational programs and services defined by the District's mission and goals. The budget is a balance between the educational needs of the students and the ability of the community to provide the necessary financial support within the Iowa School Foundation Formula and Iowa Code.

The following goals have been adopted by the District:

1. **Future-Ready Story-** We will utilize traditional, live, and digital media platforms and branding to engage stakeholders and reclaim and advance our story.
2. **Future-Ready Workforce-** We will align workforce and workforce programs around vision and goals and build a high-performance culture.
3. **Future-Ready Learning-** We will define, align and operationalize future ready outcomes and measures.
4. **Future-Ready Intercultural Mindset-** We will embrace and value the diversity of all learners; students, staff and families.
5. **Future-Ready Facilities-** We will re-imagine, re-envision, and re-invest in our facilities.

### **DISTRICT FACILITIES**

#### **4 - High Schools**

Jefferson High School   Kennedy High School   Metro High School   Washington High School

#### **6 - Middle Schools**

Franklin Middle School  
Roosevelt Middle School

Harding Middle School  
Taft Middle School

McKinley Middle School  
Wilson Middle School

#### **21 - Elementary Schools**

Arthur Elementary School  
Grant Wood Elem School  
Hoover Elementary School  
Kenwood Elementary School  
Pierce Elementary School  
Van Buren Elementary School

Cleveland Elementary School  
Harrison Elementary School  
Jackson Elementary School  
Madison Elementary School  
Taylor Elementary School  
Viola Gibson Elem School

Coolidge Elementary School  
Hiawatha Elementary School  
Johnson Elementary School  
Nixon Elementary School  
Truman Elementary School  
Wright Elementary School

#### **1 - Alternative School**

Polk Alternative Education Center

#### **1 – District Office**

Educational Learning Support Center



## Part 1: Executive Summary

### **BOARD OF EDUCATION MEMBERS (2018-2019 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, At Large; Kristin Janssen, At Large, Gary Anhalt, At Large, Jennifer Borchering, District 3

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

### **EXECUTIVE ADMINISTRATION (2018-19 SCHOOL YEAR)**

Dr. Brad Buck	Superintendent
Laurel Day	Assistant to the Superintendent
Noreen Bush	Deputy Superintendent
Val Dolezal	Executive Director, Pre-K-5 Education
Rod Dooley	Executive Director, Equity
David Nicholson	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
John Rice	Executive Director, Teacher and Learning
Craig Barnum	Executive Director, Digital Literacy & Information Technology
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



## Part 1: Executive Summary

### **ANNUAL BUDGET DEVELOPMENT PROCESS AND TIMELINE**

The budget development process is ongoing throughout the year. It commences in September with revisions to the current year budget and ends with the completion of the line item budget typically in June. This process is relatively static and does not change much from year to year. The following outlines the key elements and dates in the FY2019-20 budget development process:

**1. SEPTEMBER 2018**

**Current Year Budget Revisions**

Salary and benefit budget figures are revised to reflect current fiscal year staff costs. Revisions are also made for changes in central/building based budgets as well as adjustments in categorical funding and other miscellaneous accounts with carryover deficits/surpluses.

**2. OCTOBER 2018**

**Certified Enrollment Count**

The certified student enrollment count drives the majority (approximately 50%) 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>. The count is multiplied by the state legislative determined per pupil State Aid allocation for the next fiscal year.

**3. OCTOBER/NOVEMBER 2018**

**Initial Administrative Review of Budget Assumptions**

The Superintendent's Roundtable reviews a list of budget "assumptions" that serve as a guide for budget development. 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.

**4. NOVEMBER/DECEMBER 2018**

**Board Review of Budget Assumptions**

The Board of Education reviews the budget assumptions and helps determine funding priorities based on District goals for the upcoming year. Budget assumptions are typically revised during this Board review process based upon the wishes of the Board.

**5. JANUARY/FEBRUARY 2019**

**Follow up Administrative Review of Budget Assumptions**

Following the Board review, the Superintendent's High Reliability District Team (HRDT) reviews final revisions as appropriate to the budget assumptions in preparation for budget development. Budget expenditure targets are determined based on assumptions of revenue and compensation growth for the upcoming fiscal year. A summary of budget adjustments known as the budget "Score Card" is completed.

## Part 1: Executive Summary

### 6. MARCH/APRIL 2019

#### **Building the Budget**

There are two distinct budgets completed each year by the District, the Certified Budget and the Line Item Budget. Each has a uniquely different purpose and are developed in tandem then incorporated together into this complete budget document. Both budgets follow the budget assumption recommendations reflective of both the Board of Education and District administration.

- **Central District budgeting** is the responsibility of District administrators. Budgets from prior years serve as the starting point. Changes in funding levels are determined by funding priorities and resource availability. Building these budgets begins after the certified enrollment count in October and concludes prior to the beginning of the fiscal year beginning on July 1st. Budget adjustments include both new revenue sources and spending adjustments based on 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 discretionary use. With few exceptions, building based budgets typically fund instructional materials, supplies and services needed at the building level.

### 7. MARCH/APRIL 2019

#### **Completion of the Certified Budget**

- The District is required to comply with the April 15<sup>th</sup> statutory deadline for certifying and submitting its budget and tax levy rate to the State Department of Education and the County Auditor. The Board of Education holds a public hearing on the certified budget in March or April with formal approval following the hearing. They may add to, subtract from or change appropriations, but may not change the form of the budget. The budget must be adopted by a majority affirmative vote of the Board of Education. 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.
- The Certified Budget provides the data that is the basis of the school property tax levy to begin on July 1 and through June 30 of the following calendar year.
- **Exhibit E-1** shows formal and legal budgetary control for the certified budget. Combined budgeted expenditures from all District funds are “certified” based upon four functional categories: 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. It is necessary, therefore, to aggregate the expenditures of the budgeted activities within the governmental funds on a functional area basis compared to functional area budgeted totals 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.

**Cedar Rapids Community School District  
Fiscal Year 2019-20 Budget**

## Part 1: Executive Summary

**Exhibit E-1**

	<b>Published</b>	<b>Amended</b>	<b>Anticipated</b>	
	<b><u>Budget 2020</u></b>	<b><u>Budget 2019</u></b>	<b><u>Budget 2019</u></b>	<b><u>Actual 2018</u></b>
<b>Expenditures:</b>				
Instruction	\$152,076,800	\$159,483,062	\$144,295,302	\$137,767,621
Support Services	\$78,057,295	\$83,134,267	\$76,265,906	\$73,491,877
Non-instructional Programs	\$13,549,144	\$13,504,603	\$12,276,912	\$12,712,411
Other Expenditures	<u>\$25,229,692</u>	<u>\$26,207,270</u>	<u>\$23,824,791</u>	<u>\$27,919,790</u>
<b>Total Expenditures</b>	<b>\$268,912,931</b>	<b>\$282,329,202</b>	<b>\$256,662,911</b>	<b>\$251,891,699</b>

Actual comes from CAFR Required Supplementary Information - Budgetary Comparison Schedule

### 8. MAY 2019

#### **Completion of the AMENDED Certified Budget (if applicable)**

The Certified Budget establishes the legal expenditure limit in the functional categories; Instruction, Total Support Services, Noninstructional Programs, and Other Expenditures. In meeting the April 15 filing requirement, 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. 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.

### 9. MAY/JUNE 2019

#### **Completion of the Line Item Budget**

- The line item budget is a detailed, line-by-line breakdown of all District revenue and expenditure accounts and is usually completed prior to the July 1<sup>st</sup> start of the fiscal year.
- It is a management tool that provides timely information with which to make strategic decisions that ultimately affect the quality of education provided by the District.
- Often, key budgetary decisions involving funding issues remain unresolved beyond the April 15<sup>th</sup> statutory deadline. This timing conflict results in the Certified Budget not matching the Line Item Budget. **The Line Item Budget information as contained in the main body of this document is more accurate and therefore more reflective of the actual implemented budget plan.**

**Cedar Rapids Community School District  
Fiscal Year 2019-20 Budget**

## Part 1: Executive Summary

### **FUNDING KEY DISTRICT INITIATIVES**

The fiscal year 2019-2020 budget is based on the following:

- State Supplemental Aid growth at 2.14%
- Certified enrollment declined 166 students and net open enrollment out increased 57 students
- Employee compensation settlements at existing staff levels at 1.5% growth
- It included a significant change to the District health benefits structure to equalize the contribution limit for all employee groups.

The General Fund budget includes discretionary resources for key District initiatives including a new comprehensive HR/Accounting system, the expansion of the van fleet for student transportation, resources for improving student assessment data and a crisis communication tool. These initiatives (**Exhibit E-2**) allow for a materially stable Unspent Balance in the General Fund.

#### **Exhibit E-2**

#### **Fiscal Year 2020: General Fund Budget Planning Scorecard** (revised 4-12-19)

Assumes 2.06% SSA & +\$5 per pupil revenue growth. Total compensation growth of 1.60%

	<u>Dollars</u>	<u>FTE</u>
<b>Estimated pre-scorecard change in FY2020 Est. Unspent Balance above FY 18</b>	<b>\$2,263,241</b>	
<b>New Revenue Sources</b>		
1 Instructional Material Fee increase by CPI-U	\$10,555	
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>\$19,555</b>	
<b>New Costs for Additional Programs &amp; Services</b>		
1 Fleet Van Supervisor-	\$75,000	1.0000
2 Dispatch Secretary	\$60,000	1.0000
3 New ERS System	\$600,000	
4 20 Vans	\$536,680	
5 Expand Temp Position to either .5 or 1.0	\$30,000	
6 Crisis Communication Tool	\$40,000	
7 Website Overhaul	\$80,000	
8 ERP Systems Support	\$75,000	
9 Registrar	\$50,000	1.0000
10 Assessment	\$400,000	
11 MS Show Choir Support	\$50,000	
12 City Bus Passes	\$50,000	
13 HSAP	\$45,000	0.5000
14 Bully & Harassment Specialist	\$60,000	1.0000
15 At-Risk Contingency Budget	\$125,000	
<b>Total New Expenditures</b>	<b>\$2,276,680</b>	<b>4.5000</b>
<b>Net New Costs</b>	<b>\$2,257,125</b>	<b>4.5000</b>
<b>Balance to increase (decrease) Unspent Balance</b>	<b>\$6,116</b>	

## Part 1: Executive Summary

### FY2019-20 KEY BUDGET CONSIDERATIONS

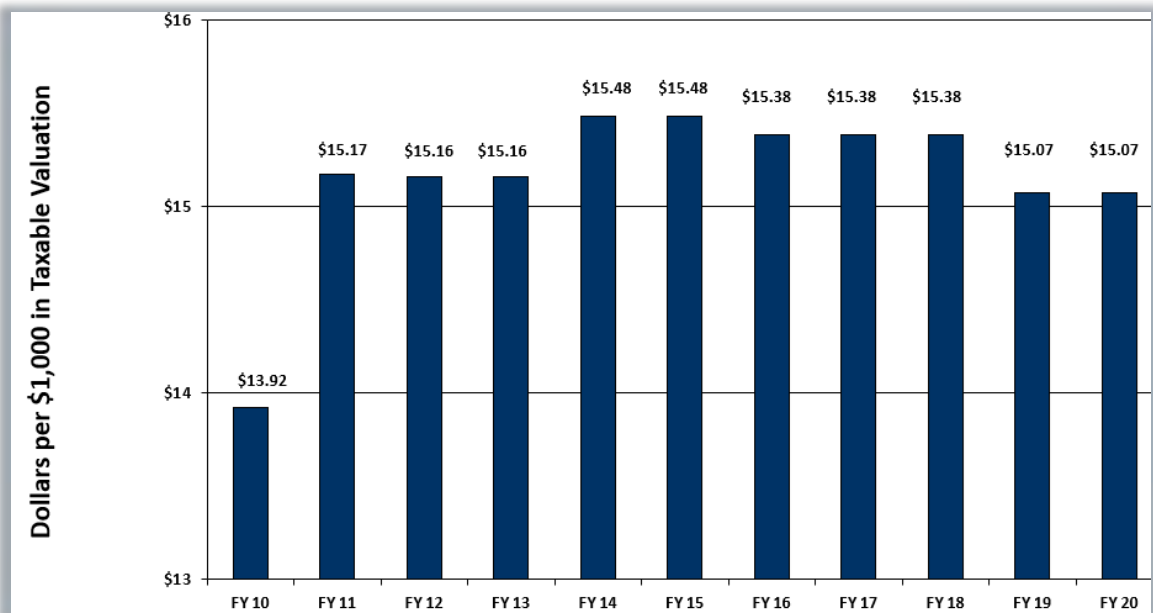
#### Consideration #1: Local Property Taxes

##### MAINTAIN A STABLE PROPERTY TAX LEVY RATE WHEN PREPARING THE FY2020 BUDGET

The Board of Education and District administration have a mutual desire to maintain a stable property tax levy rate in the FY2020 budget. Despite the successful 2014 PPEL election that allowed a \$0.67 levy increase in the PPEL levy for FY2019, the actual total District levy rate declined by \$0.21 from \$15.38 to \$15.07, primarily due to Management Fund levy reductions.

As can be seen in **Exhibit E-3**, the District has maintained the same property tax levy at \$15.07 per \$1,000 of taxable valuation. This was accomplished through the enrollment decrease and the increase in taxable valuation.

**Exhibit E-3**



**Tax Levy Comparability:** The District's tax rate remains relatively low when compared with other Iowa public school Districts. In **Exhibit E-4**, 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 \$15.07 for fiscal year 2020, and a rate adjusted for income surtax at \$16.36, 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 collect an income surtax to supplement their property tax collections while others do not.

**Cedar Rapids Community School District  
Fiscal Year 2019-20 Budget**

## Part 1: Executive Summary

### Exhibit E-4

FY 2020 Comparative Property Tax Levy Rates					
Linn County	Levy Rate	Adjusted for Surtax	UEN	Levy Rate	Adjusted for Surtax
Mount Vernon	18.41	19.86	Des Moines	18.61	18.61
Center Point-Urbana	18.33	19.85	Council Bluffs	17.06	17.06
Marion Independent	17.97	19.07	Cedar Rapids	15.07	16.36
Lisbon	18.44	18.66	Sioux City	15.30	15.97
Linn-Mar	18.02	18.02	Iowa City	14.79	15.87
Central City	17.60	17.60	Davenport	15.27	15.27
Springville	15.57	16.94	Dubuque	14.71	14.71
College Community	16.61	16.61	Waterloo	14.21	14.21
Cedar Rapids	15.07	16.36			
North Linn	14.53	14.99			
Alburnett	13.41	13.64			

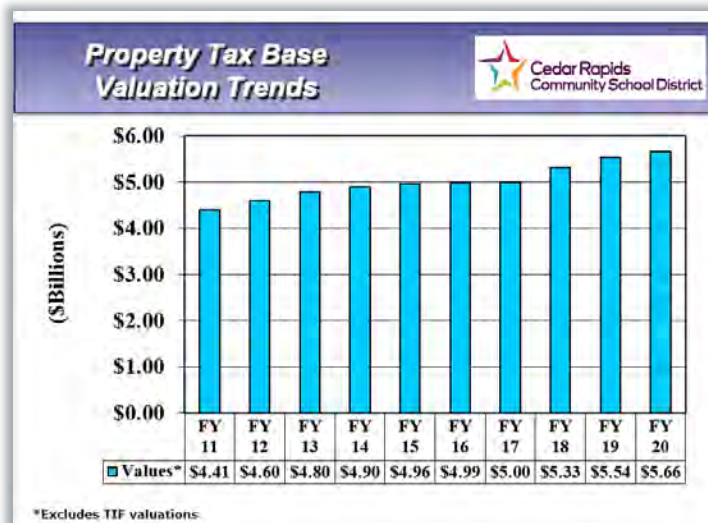
### Consideration #2: Tax Base Growth

#### CONTINUING EXPECTATION TO EXPERIENCE LOW TO MODERATE GROWTH IN THE PROPERTY TAX BASE.

Despite FY2018's relatively robust rate of growth, the 10-year 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 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 six consecutive years. For FY2020, average taxable value per pupil for the District is \$333,710 compared to a statewide average of \$360,000. 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.

**Property Tax Valuations:** For FY2020, the property tax base (excluding tax increment financing valuations, TIF) grew by 2% as depicted in **Exhibit E-5**. The 2% increase in tax base for FY2020 is down considerably compared to the 6.6% and 4% increases in FY2018 and in FY2019.

#### Exhibit E-5





## Part 1: Executive Summary

### Consideration #3: General Fund - SSA/New Money Growth

#### **SSA GROWTH**

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 revenue to a public-school District is highly dependent upon where the legislature sets this figure. For FY2019-2020, the State legislature approved 2.06% SSA growth for schools. Additionally, \$5 per pupil was awarded according to the terms of the student funding equity bill, Senate File 455. This resulted in an overall SSA growth rate of 2.14%.

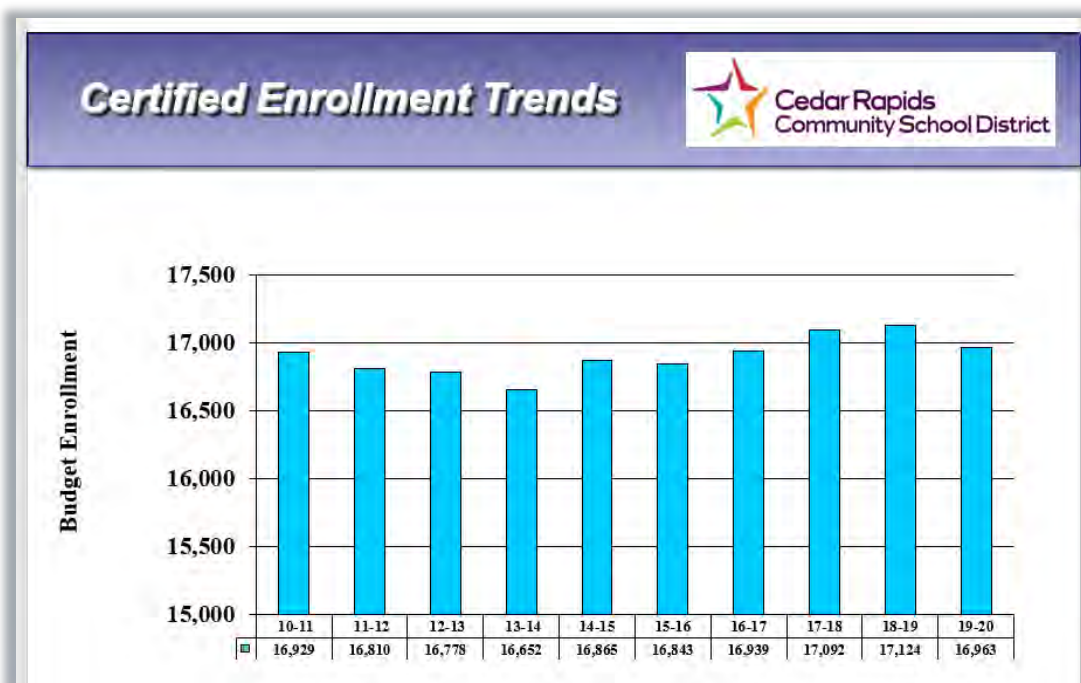
#### **Exhibit E-6 – SSA Trend**

<b>Fiscal Year</b>	<b>SSA Growth</b>	<b>Per Pupil Allocation</b>
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
2019-2020	2.14%	\$6,880

#### **ENROLLMENT TRENDS**

The certified enrollment for FY20 budget decreased from the previous year by 161 students to 16,963. Enrollment patterns over the last 10 years have ranged between 16,652 and 17,124. Overall, the District has lost approximately one third of total enrollment when compared to 25,000 in the 1969-70 school year, the highest ever District enrollment. Long-term enrollment stability is vital to school Districts.

#### **Exhibit E-7**





**Cedar Rapids Community School District  
Fiscal Year 2019-20 Budget**

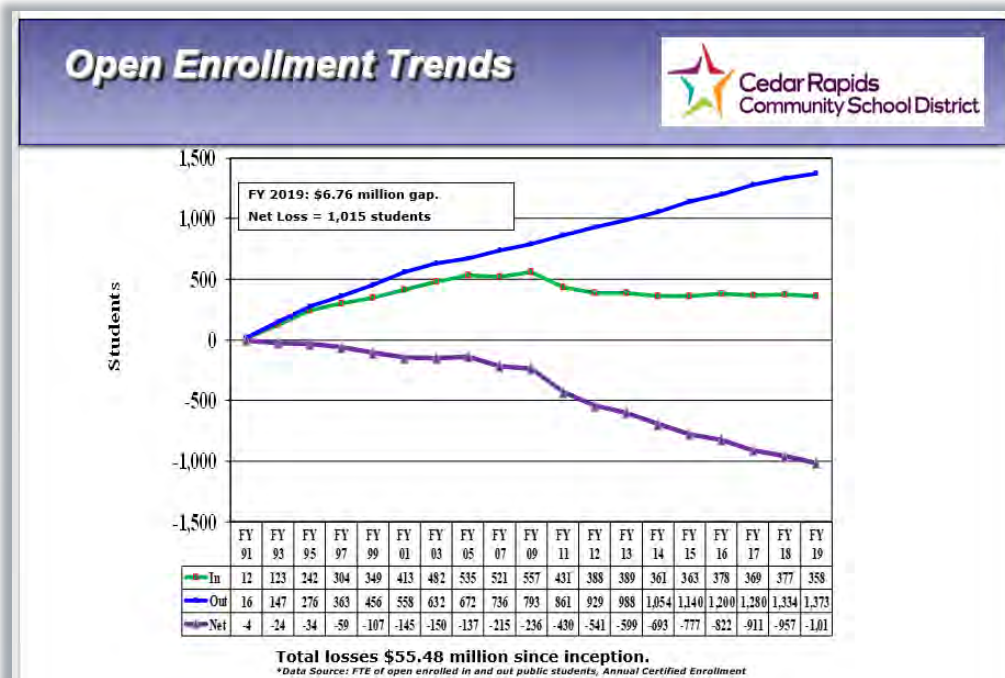
## Part 1: Executive Summary

### 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.

Net student enrollment losses have increased over time. In the most recent enrollment count, the District experienced a net student loss of 1,015. From the inception of the open enrollment law in the 1990-1991 school year, the District has lost \$55.48 million in tuition costs paid to other public-school districts.

**Exhibit E-8 - Net outflow trends of students under Open Enrollment since its inception in 1991.**



**Exhibit E-9 – Shows the impact of Open Enrollment on New Money growth in FY2020 based on changes in enrollment and SSA growth of 2.14%.**

	<u>FY 2019-2020</u>	<u>FY 2018-2019</u>	<u>Increase (Decrease)</u>	<u>Percent Change</u>
Budgeted Enrollment	16,963.20	17,129.42	-166.22	-0.97%
x District Cost per Pupil	\$6,880	\$6,736	\$144	2.14%
= Regular Program Revenues	\$116,706,816	\$115,383,773	\$1,323,043	1.15%
= Total New Money	\$116,706,816	\$115,383,773	\$1,323,043	1.15%
- Open Enrollment Losses	-\$6,763,960	-\$6,309,564	-\$454,396	-7.20%
= Total New Money OE adjusted	\$109,942,856	\$109,074,209	\$868,647	0.80%

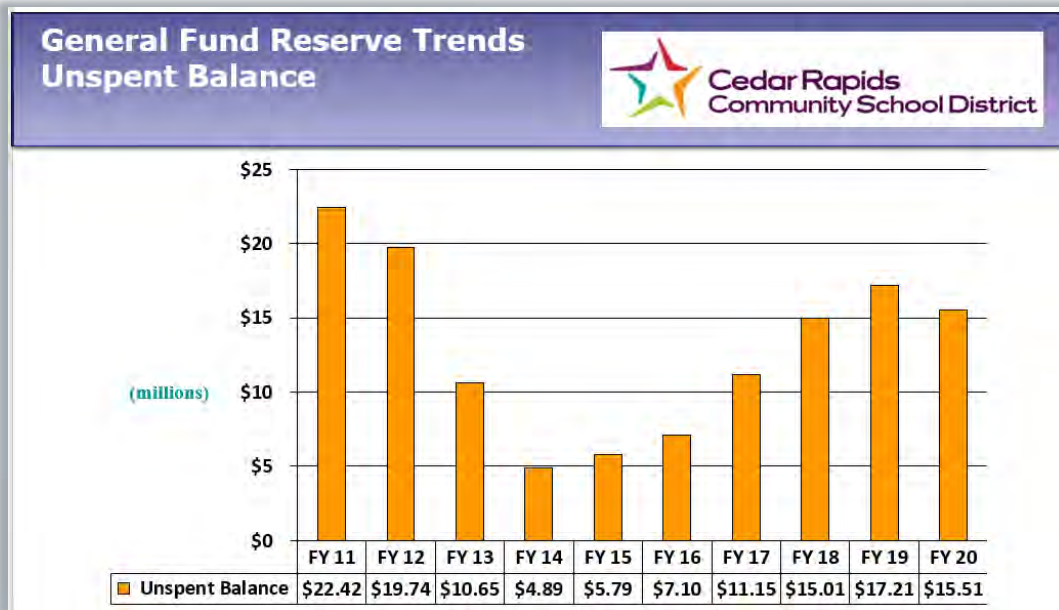
## Part 1: Executive Summary

### Consideration #4: General Fund Budget Adjustment

#### **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 in the General Fund. It is the most important measure of financial stability in the General Fund. **Exhibit E-10** includes the latest estimate of FY2019 Unspent Balance to date.

**Exhibit E-10**



The Unspent Balance has improved significantly in the last two years and provided unique opportunities when building the FY2020 budget allocations, these include: equalizing District paid health insurance contributions for all employee groups, upgrading the accounting/human resource software and purchasing 20 vans to support the transportation of District homeless students. Maintaining a stable Unspent Balance is an important consideration for long term budget sustainability.

### Consideration #5: Staff Allocation

#### **REVIEW DISTRICT STAFF ALLOCATIONS SUPPORTED BY GENERAL FUND MONIES IN RESPONSE TO CHANGES IN ENROLLMENT AND CURRENT BUDGET REALITIES.**

Class size targets in recent years are shown in **Exhibit E-11**. Administrative prioritization of staffing needs is a key component in the budgeting process. Every opportunity will be considered in making the best use of available District resources.

**Exhibit E-11**

	Average General Education and Level I Class Size Targets				
	School Year				
	2014-15	2015-16	2016-17	2017-18	2018-19
Elementary Kindergarten:	21	21	21	21	21
Elementary Grades 1-2:	23	23	23	23	23
Elementary Grades 3-5:	25	25	25	25	25
Middle School:	27	27	27	27	27
High School:	25	25	25	25	25

## Part 1: Executive Summary

### Consideration #6: Staff Compensation Status for 2019-20

**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 have settled for an average of 1.5% increase in base wages for fiscal 2020.

### Consideration #7: Cash Reserve Levy

**USE CASH RESERVE LEVY TO SUPPORT THE GENERAL FUND IN MAINTAINING A STRONG FINANCIAL SOLVENCY RATIO.**

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. It 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 E-12** shows the ten-year trend. Cash Reserve Levies exceeding \$13 million were approved by the Board in FY2014-2016 to stabilize declining fund reserves. A reduction in this levy to the \$10 million range (in response to an improved reserve position) in FY2018, 2019, and 2020 can be seen.

**Exhibit E-12**



**Cedar Rapids Community School District  
Fiscal Year 2019-20 Budget**

## Part 1: Executive Summary

### Assumption #8: Categorical Funding

**CONTINUED RELIANCE ON CATEGORICAL FUNDING SOURCES. EACH CATEGORICAL SOURCE IS FISCALLY INDEPENDENT, MONITORED, AND BALANCED FROM A FINANCIAL STANDPOINT AS APPROPRIATE.**

Approximately 46% of all General Fund staff (FTE's) are supported by revenues from categorical programs. Available funding levels for each specific grant/program 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 Prevention and the Instructional Support Levy (ISL) are examples of locally supported categorical programs.

ISL budgeted revenues and expenditures for FY2020 are shown in **Exhibit E-13**.

ISL revenues come from two revenue sources, income surtax and local property tax. For FY2020, the income surtax rate is set at 5%, it may not exceed 6%.

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. In 2015, the Board of Education approved a 5-year extension of the 10%, Instructional Support Levy, (ISL) program for fiscal years 2017-2021.

**Exhibit E-13**



<b>Fiscal Year 2020 Instructional Support Levy (ISL) Budgeted Revenues &amp; Expenditures</b>	
<b>Budgeted Revenues</b>	
Income Surtax	\$7,850,992
Property Tax	\$663,938
<b>Total Revenues</b>	<b>\$8,514,930</b>
<b>Budgeted Expenditures</b>	
Wellness support	\$39,863
Technology software, hardware and support	\$1,155,857
Data Warehouse needs	\$34,880
Curriculum materials and support	\$1,385,277
School building instructional equipment & supplies	\$585,000
High School assistance & support	\$232,549
PK-5 reading assistance & support	\$1,394,506
Instructional Staff support - counselors	\$2,649,214
Superintendent	\$0
College & Career Readiness	\$44,796
ELSC OLL Tech/Secretary Support	\$716,036
ELSC On-Line Learning Support	\$72,656
BIG Program	\$204,296
<b>Total Budget / Expenditures</b>	<b>\$8,514,930</b>



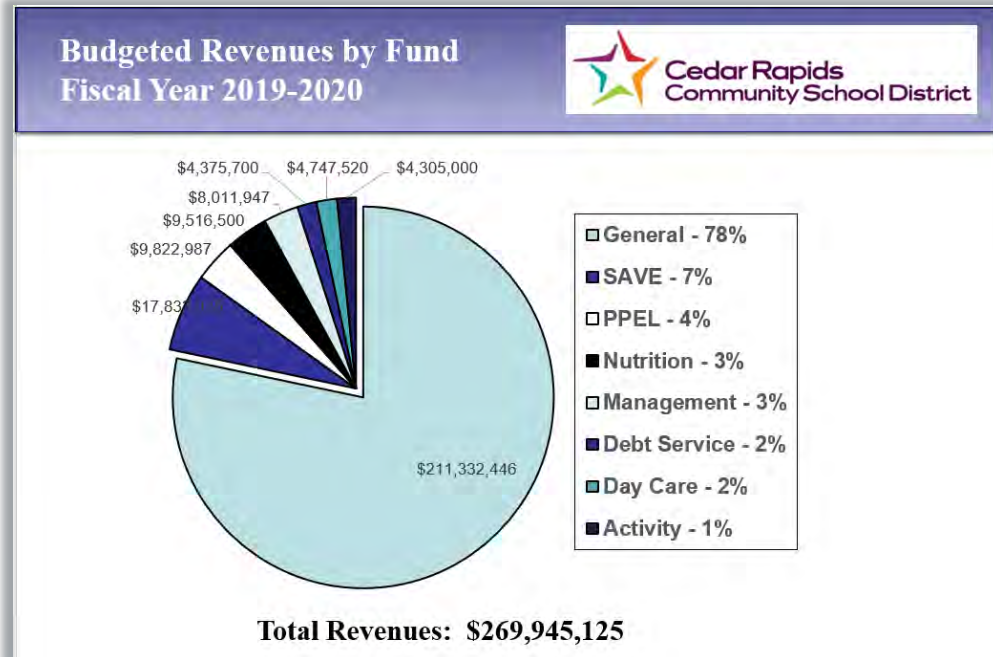
## Part 1: Executive Summary

### FINANCIAL SUMMARY

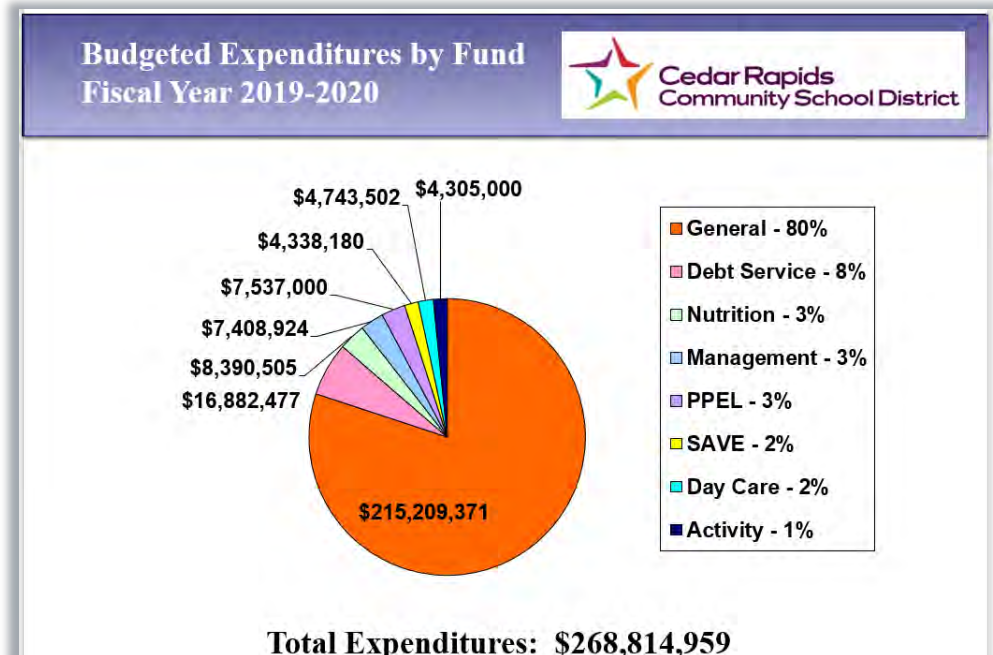
#### BUDGETED REVENUES AND EXPENDITURES IN TOTAL BY FUND

As can be seen in **Exhibit E-14**, funding for the Cedar Rapids Community Schools comes from a variety of sources. The budget process begins by determining the revenues available to the District for the budget year. Budgeted expenditures follow (**Exhibit E-15**).

**Exhibit E-14**



**Exhibit E-15**



## Part 1: Executive Summary

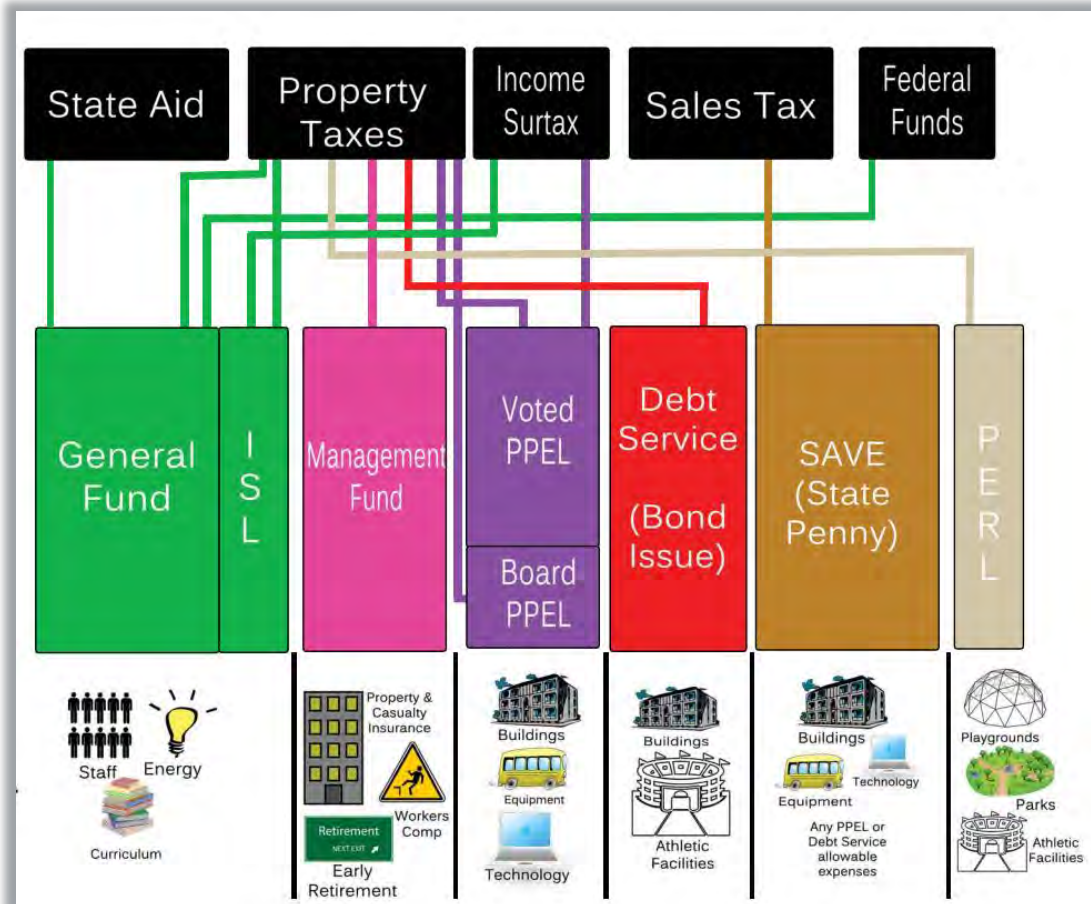
### FUND TYPES (Required by the Code of Iowa)

Another way to view the District's total revenue and expenditures is by fund type. There are eight (8) distinct fund types of District funding dollars available (**Exhibit E-16**). Each fund type may only be used for the specific purpose it was intended and cannot be intermingled with other types.

A description of each fund, its purpose, and ending fund balance trend is provided in this section. Additional revenue and expenditure detail of the District funds is provided in the Financial Section of this budget document.

Exhibit E-16

Tax Supported Fund Types	Other District Non-Tax Supported Fund Types
<p style="text-align: center;">General Fund</p> <p>Secure an Advanced Vision for Education (SAVE) Fund</p> <p>Physical Plant and Equipment Levy (PPEL) Fund</p> <p>Debt Service Fund</p> <p>Management Fund</p>	<p>Student Activity Fund</p> <p>School Nutrition Fund</p> <p>Day Care Fund</p>



**Cedar Rapids Community School District  
Fiscal Year 2019-20 Budget**

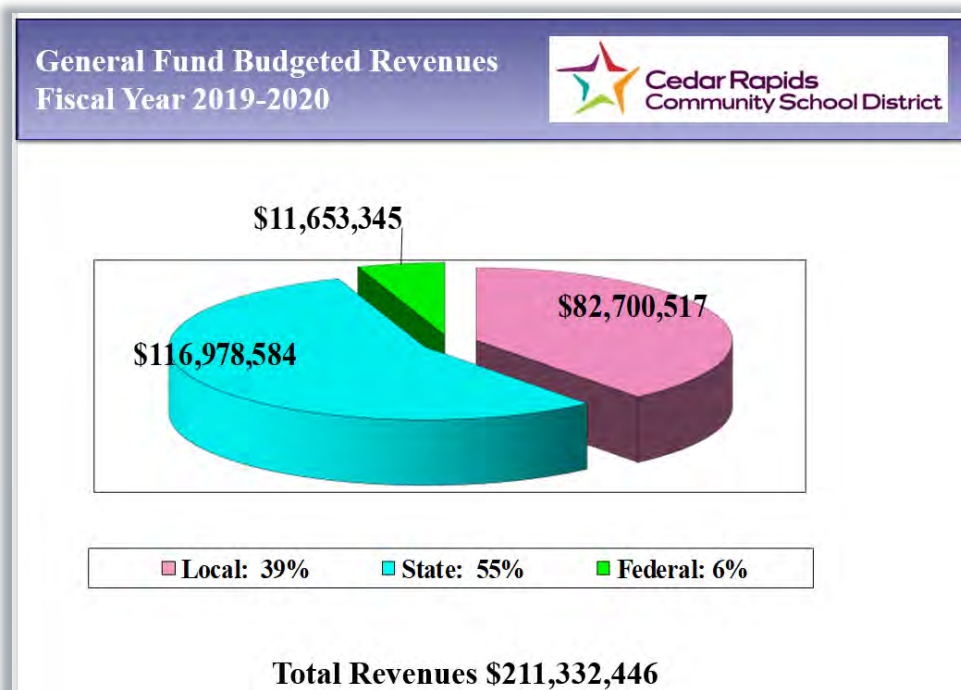
## Part 1: Executive Summary

### 1. General Fund

#### Where does the General Fund money come from?

As can be seen in **Exhibit E-17**, General Fund revenues are largely from state and local sources. Federal grants, such as Title I and Perkins make up the balance.

**Exhibit E-17**



State Supplemental Aid (SSA) to schools and local property taxes based upon the school funding formula comprise most of the funding. The level of SSA the District receives is largely dependent upon budgeted student enrollment from the previous fiscal year and the change in District Cost per Pupil. For fiscal year 2020, the increase is \$1.3 million or 1.15%. When factoring net losses of students due to Open Enrollment, the actual increase in General Program revenues is 0.80%.

**Exhibit E-18** – Shows the impact of Open Enrollment on new money growth in FY2020 based on changes in enrollment and SSA growth of 2.14%.

	<u>FY 2019-2020</u>	<u>FY 2018-2019</u>	<u>Increase (Decrease)</u>	<u>Percent Change</u>
Budgeted Enrollment	16,963.20	17,129.42	-166.22	-0.97%
x District Cost per Pupil	\$6,880	\$6,736	\$144	2.14%
= Regular Program Revenues	\$116,706,816	\$115,383,773	\$1,323,043	1.15%
= Total New Money	\$116,706,816	\$115,383,773	\$1,323,043	1.15%
- Open Enrollment Losses	-\$6,763,960	-\$6,309,564	-\$454,396	-7.20%
= Total New Money OE adjusted	\$109,942,856	\$109,074,209	\$868,647	0.80%



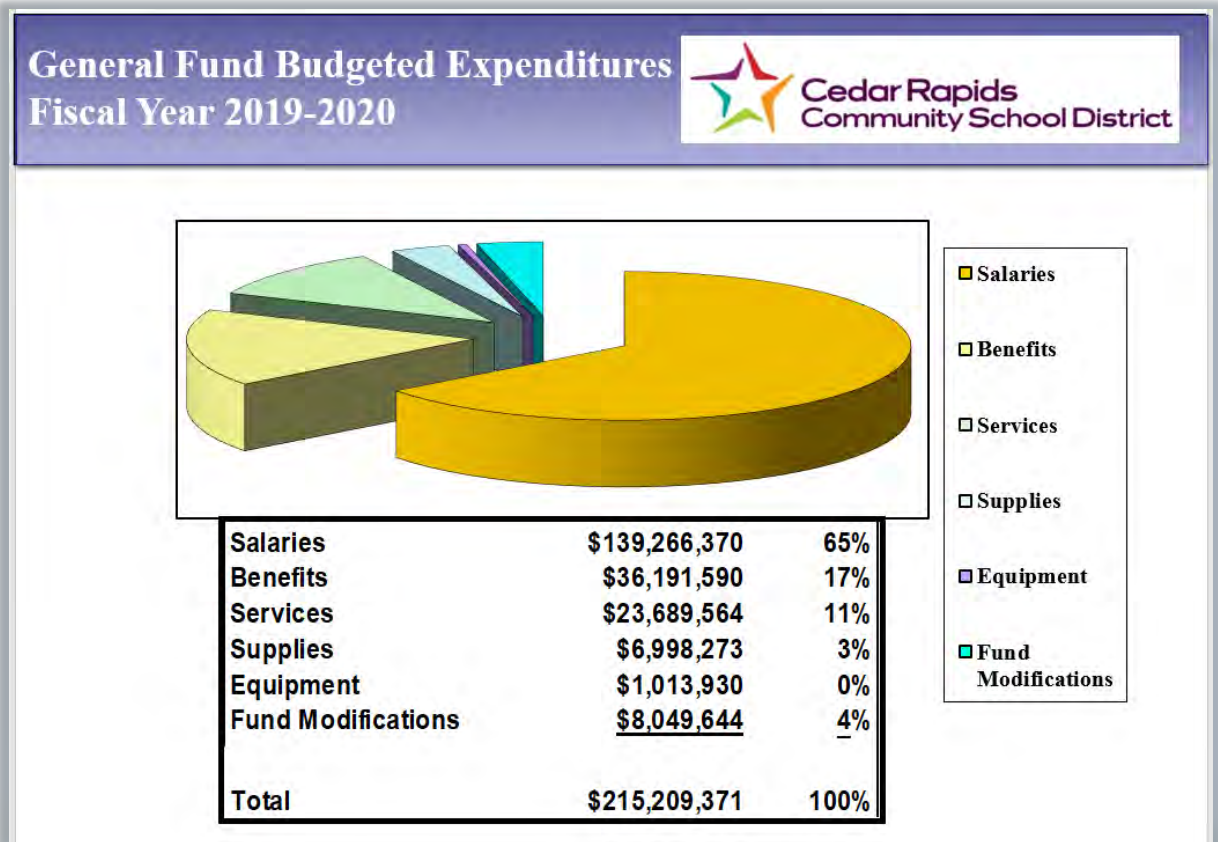
Cedar Rapids Community School District  
Fiscal Year 2019-20 Budget

## Part 1: Executive Summary

### How is General Fund money spent?

Most General Fund dollars are used for staff salaries and benefits (**Exhibit E-19**). The District requires many certified instructional staff members and related support staff to deliver instruction to about 17,000 students. Approximately 82% of the General Fund budget is used for staff salaries and benefits. The remainder is for services, supplies, equipment and fund modifications. The fund modification category represents a funding pass through to the Grant Wood Area Education Agency. These “flow through” costs are set by a state mandated formula.

Exhibit E-19

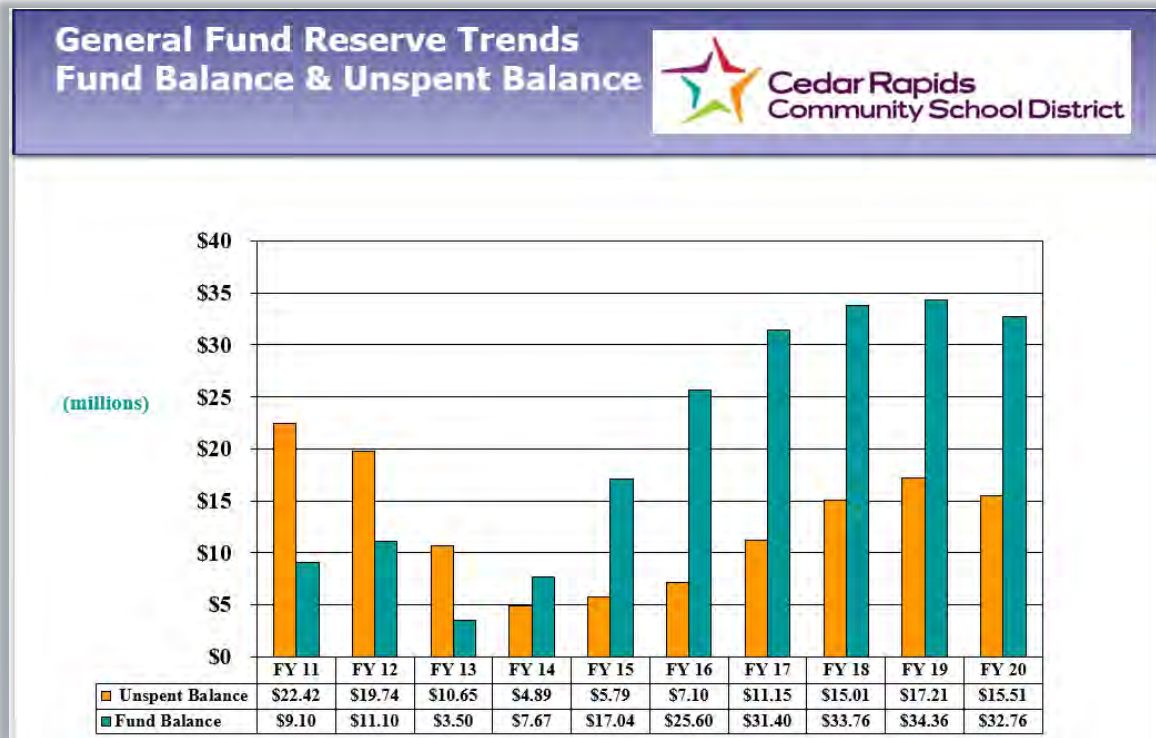


## Part 1: Executive Summary

### Fund Status (Exhibit E-20):

There are two important measures unique to the General Fund that are especially relevant in measuring the financial health of the General Fund: **Fund Balance** and **Unspent Balance**. The fund balance may or may not match the Unspent Balance.

#### Exhibit E-20



**Fund Balance** = The amount that can be spent

It represents the net difference between cash, investments and receivables (Assets) and Liabilities. It is the amount available to meet future obligations.

**Unspent Balance** describes the unspent “[spending authority](#)” remaining at the end of a fiscal year in the General Fund. This difference accumulates each year.

[Spending authority](#) = what is authorized to be spent through a complex formula called the [Iowa School Finance Formula](#).

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 the Fund Balance than in the Unspent Balance.

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. As can be seen in the FY2019 ending fund balance is expected 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 to rebuild depleted General Fund reserves. Unfortunately, revenues generated using the Cash Reserve Levy carry no spending authority under Iowa law.

**Cedar Rapids Community School District  
Fiscal Year 2019-20 Budget**

## Part 1: Executive Summary

**Financial Solvency Ratio Trend** = unassigned plus assigned general fund balance / general fund revenues less AEA flow-through.

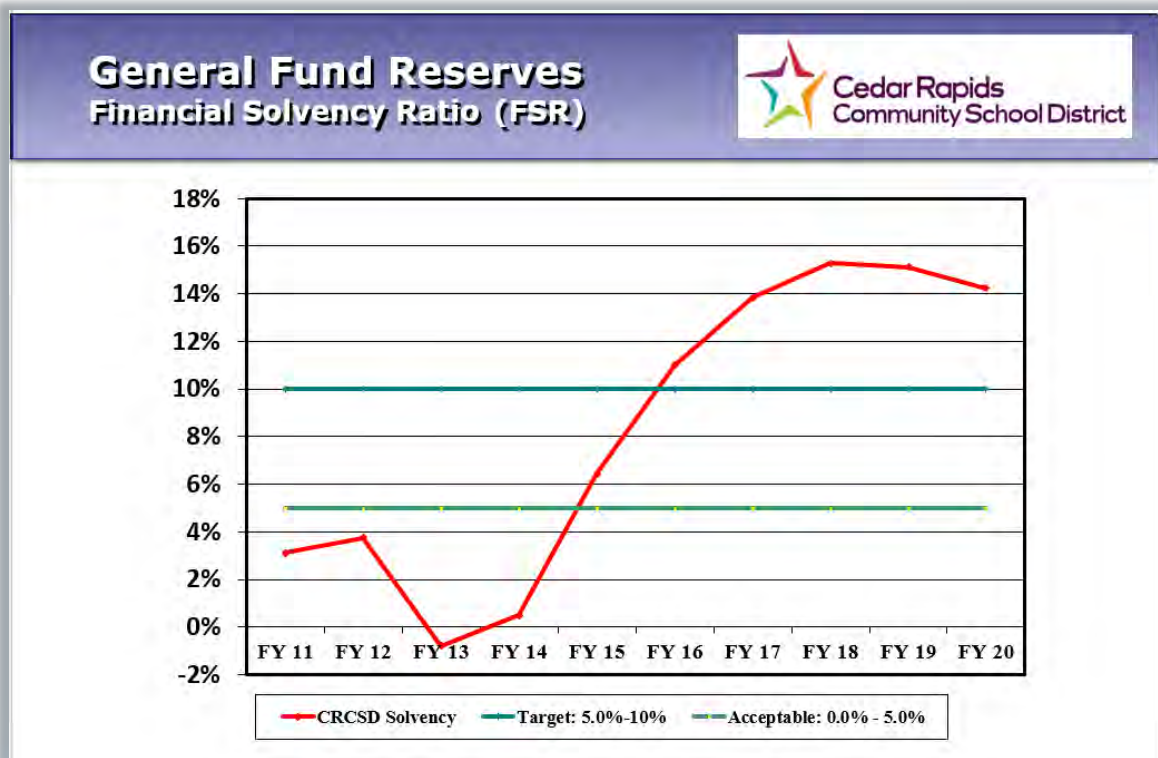
Financial Solvency Ratio trends as shown in **Exhibit E-21**, reflect the slight decline of the District Solvency Ratio for FY19 and FY20. Reasons for the Fund Balance decline include equalizing District paid health insurance contributions for all employee groups, the purchase and implementation of a new accounting/human resource software and purchasing 20 vans to support the transportation department.

The 5-10% solvency ratio target range is based on:

- Maintaining adequate reserves to reduce the need for borrowing funds and associated borrowing costs especially when no significant revenue is collected by an Iowa public school district during the first quarter of the fiscal year (July-September).
- 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.

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.

**Exhibit E-21**



**Cedar Rapids Community School District  
Fiscal Year 2019-20 Budget**

## Part 1: Executive Summary

### 2. SAVE (Secure an Advanced Vision for Education) Fund

#### Where does the SAVE money come from?

This one-cent School Infrastructure Local Option Tax (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 in 2007 provided for ten years of funding. In 2008, the State Governor signed into law, SAVE (Secure an Advanced Vision for Education (formerly SILO) funding to all Iowa public schools on a statewide basis until 2029. This law overrode the original voter approval term, thus providing for an additional 12 years of SAVE funding to the District.

#### How is SAVE money spent?

Used for infrastructure, property tax relief and technology needs.

According to Iowa Code, infrastructure includes:

- Construction, reconstruction or repair
- Purchase or remodel of schools, stadiums, gyms, field houses and bus garages
- Procurement of school construction sites and 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 Fund purpose including property tax relief

Actual past expenditures and current budgeted expenditures through 2051 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: \$190.3 million
- Transferred qualifying expenditures from General Fund \$17.5 million
- Transfer to Debt Reserve Fund \$7.3 million
- New Coolidge: \$23.5 million (Part of the Facilities Master Plan)

#### Exhibit E-22

**Cedar Rapids Community School District  
Secure an Advanced Vision for Education  
(SAVE) 7-1-2007 to 12-31-2029**

<b>Revenues</b>	
SAVE Revenues	\$388,865,227
Series 2010 QSCB Interest Rebate	\$8,085,884
Series 2010 QSCB Sinking Fund Interest	\$2,187,375
Receipt Reduction	-\$401,855
Misc. Rev's/Grants/Refunds/PropSale	\$10,839,087
Energy Rebates	\$1,062,526
PPEL Transfer	\$28,917,100
FEMA/State/Misc - Flood	\$32,440,945
Insurance Proceeds	\$521,129
Interest on SAVE Sinking Fund	\$68,832
SAVE Debt Proceeds	\$129,963,344
Release of SAVE Bond Reserve Fund	\$7,308,769
<b>Total Revenues</b>	<b>\$603,656,363</b>

<b>Uses</b>	
Property Tax Relief	\$40,000,500
Technology	\$59,073,856
SAVE Eligible (General Fund)	\$3,502,818
General Planning Assistance	\$254,299
Kennedy HVAC	\$16,744,489
Kingston	\$4,879,093
Taft HVAC	\$9,822,371
Harding HVAC	\$10,405,406
Jefferson HVAC WW	\$28,987,330
Washington HVAC WW	\$28,822,768
Coolidge Elementary	\$23,500,000
Property Acquisition/Disposition	\$732,796
ADA	\$4,995,142
Stage Rigging	\$3,188,754
Outdoor Classrooms	\$876,777
Facility Needs/Enrollment Study	\$1,179,594
ELSC Facility Needs	\$310,094
Grant IMC	\$708,885
Hiawatha HVAC	\$3,347,613
Storm (June 16, 2014)	\$896,863
Storm (June 29&30, 2014)	\$320,767
Facility Leases	\$3,260,325
Non-Instructional Software	\$6,947,659
ADA IDE Required	\$4,000,320
Hiawatha Secure Entrance	\$403,953
Bus Repairs > \$2,500 ea	\$1,004,626
Food & Nutrition Equipment	\$1,250,000
General Fund Work Order Projects	\$25,101,937
Flood Recovery - ELS Campus	\$42,604,004
Flood Recovery - All Other Costs	\$34,765,050
Debt Cost of Issuance/B.Counsel	\$1,254,818
Transfer to SAVE Reserve Fund	\$7,308,769
Debt Repayment 2010 \$30 mil.	\$55,846,255
Debt Repayment 2010 QSCB \$11.8 mil.	\$19,970,300
Debt repayment 2011 \$43.4 mil.	\$8,363,147
Debt Repayment 2012 \$10 mil.	\$1,483,407
Debt Repayment 2013	\$0
Debt Repayment 2014 \$9 mil.	\$9,535,191
Debt Repayment 2015 refunding \$56.6 mil.	\$66,388,271
Debt Repayment 2019	\$28,964,548
<b>Total Expenses</b>	<b>\$560,398,795</b>

Ending Balance before interest	\$43,257,568
Interest Revenues	\$2,684,774
Interest on Bond Reserve Fund	\$415,225
Ending Balance	\$46,357,567
Adjustment to reconcile to GL	\$127,870
<b>Final Adjusted Ending Balance</b>	<b>\$46,485,437</b>
Reserved for Reinflection	\$2,758,335
<b>Undesignated Reserves</b>	<b>\$43,727,102</b>



**Cedar Rapids Community School District  
Fiscal Year 2019-20 Budget**

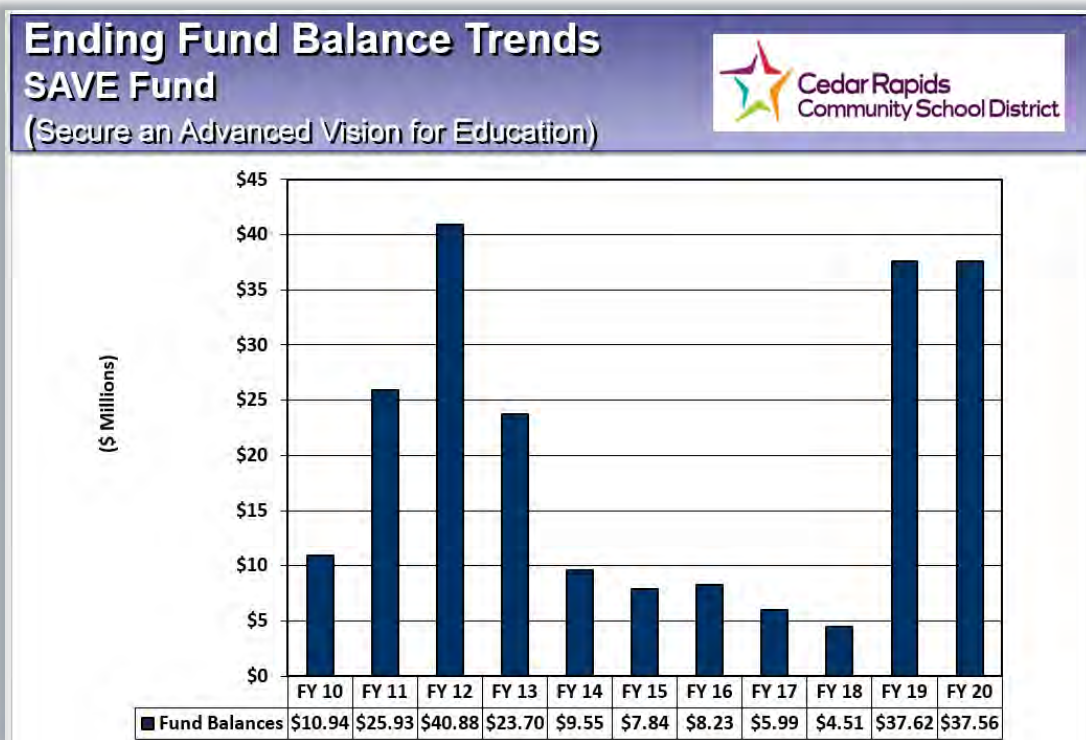
## Part 1: Executive Summary

The Facilities Master Plan initiative named Reimagine, Re-Envision, and Reinvest in our Students and School Facilities began in 2016. In 2018, the Board approved a resolution for the plan to move forward pending appropriate funding. This resolution along with all Facilities Master Plan information is found at <https://crfuturereadyschools.com/>

### Fund Status (Exhibit E-23):

Fiscal year 2020 marks the thirteenth year of the SAVE Fund. During the 2019 legislature session, the legislature approved replacing the sunset date of December 31, 2029 with a sunset date of January 1, 2051. Current estimates as of 05-20-19 show total SAVE sales tax revenues through 12-31-2029 at \$378.8 million. Total SAVE Fund related revenues through 12-31-2051 are estimated at \$716 million with total expenditures estimated at \$560 million, leaving a balance of \$156 million.

**Exhibit E-23**



## Part 1: Executive Summary

### 3. Physical Plant and Equipment Levy (PPEL) Fund

#### Where does the PPEL money come from?

Property taxes (Board and Voter approved)

In 2014, District voters approved an increase in the Voter-Approved PPEL through 2025 at the State maximum rate of \$1.34 per \$1,000 of taxable valuation. The increased levy rate generates an estimated additional \$3.5 million annually for needed facility maintenance and repair. The PPEL budget increased overall from \$5.2 million in FY2015 to \$13.6 million in FY2018. The FY2020 PPEL budget is \$9.5 million, which roughly matches the revenue that is generated from the \$1.34 levy. "PPEL Promise" is an 11-year budget roadmap showing all the PPEL funded projects promised to voters. The adoption of the Facility Master Plan has caused the District to make some timing modifications to some projects listed in the roadmap due to the identification of schools that are slated to be repurposed. The PPEL promise may be viewed at:

<http://www.cr.k12.ia.us/departments-services/ppel/>

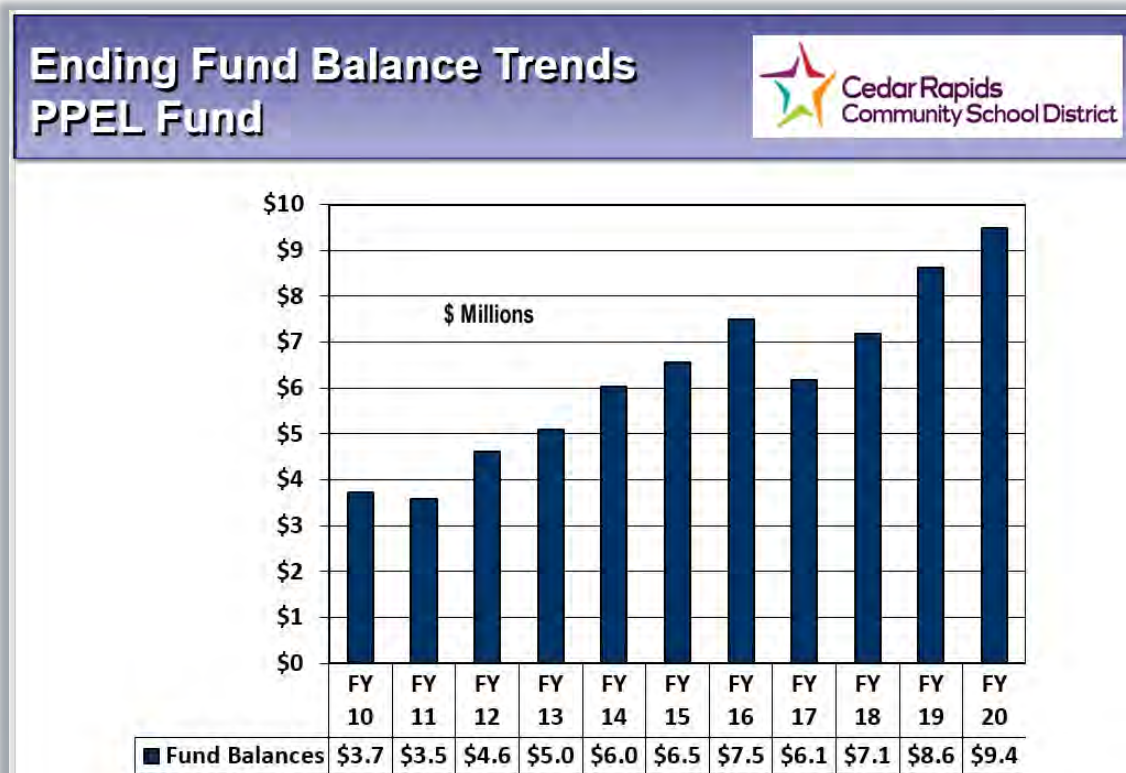
#### How is PPEL money spent?

Used for the purchase/construction/improvements of sites, vehicles (mostly school buses), and major building repair and equipment.

#### Fund Status (Exhibit E-24):

The Fund Balance is projected to increase again in FY2020. Upon confirmation of the timeline and funding for the schools impacted by the Facilities Master Plan, the District will be better able to accomplish the projects identified in the "PPEL Promise".

Exhibit E-24



## Part 1: Executive Summary

### 4. Debt Service Fund

#### Where does the Debt Service Fund money come from?

Local Property Tax (Voter approved) and Transfers In

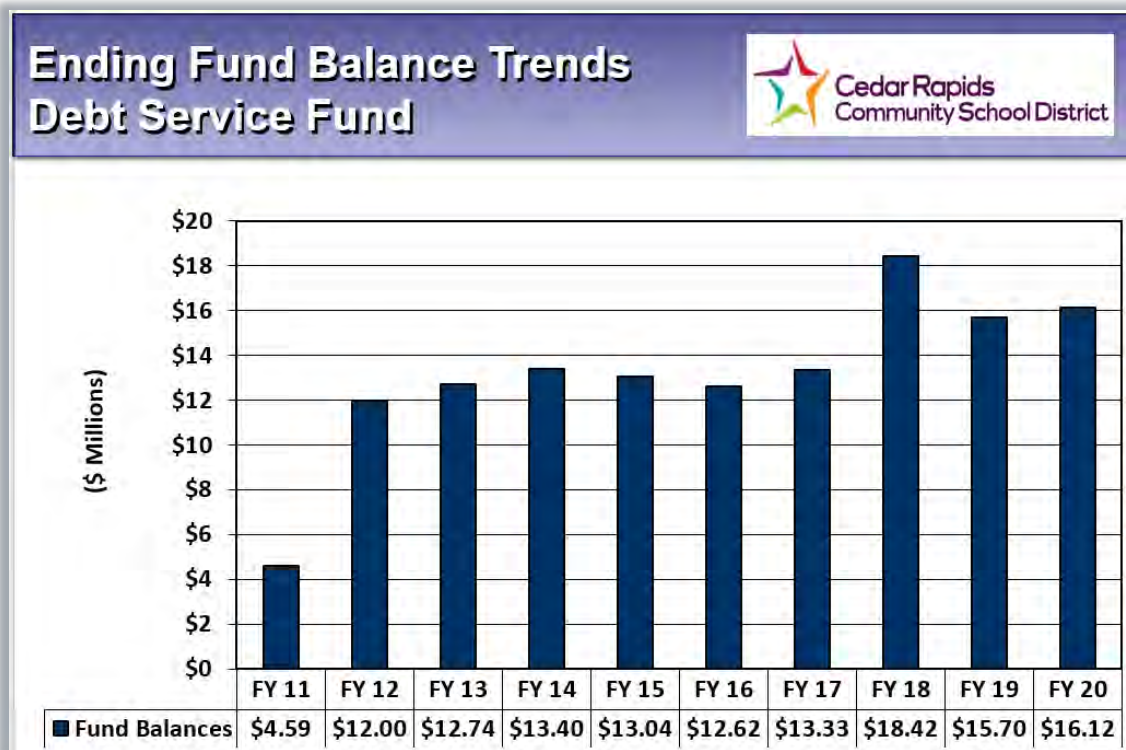
#### How is Debt Service money spent?

Used for payments of principal and interest on voter approved general long-term debt obligations.

#### Fund Status (Exhibit E-25):

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

Exhibit E-25



#### Long-term debt issuance outstanding on June 30, 2019 for funding infrastructure Total \$125,282,671

- \$30,000,000 in local option sales tax (SAVE) backed revenue bonds dated 2010 and payable through 2030. [Principal outstanding on June 30, 2019: \\$30,000,000](#)
- \$11,842,641 in federally subsidized zero/low interest Qualified School Construction Bonds (QSCB) dated 2010 and payable through 2028. [Principal outstanding on June 30, 2019: \\$11,842,461](#)



**Cedar Rapids Community School District  
Fiscal Year 2019-20 Budget**

## Part 1: Executive Summary

- \$56,603,000 in local option sales tax (SAVE) backed refunding bonds dated 2015 and payable through 2026. **Principal outstanding on June 30, 2019: \$52,605,000**
- \$13,935,000 in General Obligation Refunding Bonds dated 2016 and payable through 2021. **Principal outstanding on June 30, 2019: \$5,300,000**
- \$28,185,000 in local option sales tax (SAVE) backed revenue bonds dated 2019 and payable through 2030. **Principal outstanding on June 30, 2019: \$28,185,000**
- \$437,763 in Lease Purchase Agreement Financing dated 2019 and payable through 2023. **Principal outstanding on June 30, 2019: \$350,210**

**Legal Debt Margin:** Exhibit E-26 shows 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.

### Exhibit E-26

As of June 30, 2019, the District's legal debt margin is computed as follows:

Total assessed valuation*		\$10,337,886,873
Debt limit = 5% of total assessed valuation	=	\$516,894,344
Amount of debt applicable to debt limit, total general obligation bonded debt and capital loan payable	less:	<u>\$125,282,671</u>
Excess of debt limit over bonded debt issued, legal debt margin	=	<u>\$391,611,673</u>

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

## Part 1: Executive Summary

### 5. Management Fund

#### Where does the Management Fund money come from?

Local Property Tax (Board Approved)

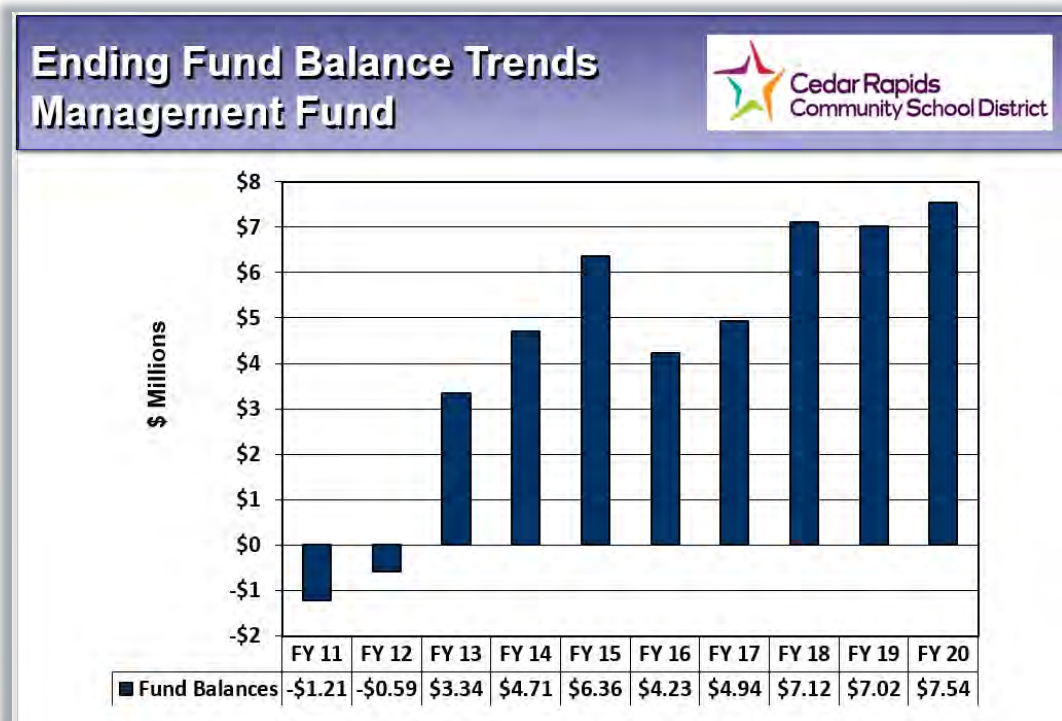
#### How is Management Fund money spent?

Used for early separation/retirement costs for qualifying District employees, unemployment claims, and premium costs for District property and casualty insurance.

#### Fund Status (Exhibit E-27):

Increases in early separation costs and accompanying “accrual chargers” in the year earned, caused a negative GAAP balance in FY2011 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 FY2013 and are anticipated to be \$7.54 million at the end of FY2020.

Exhibit E-27



## Part 1: Executive Summary

### 6. Student Activity Fund

#### Where does the Student Activity Fund money come from?

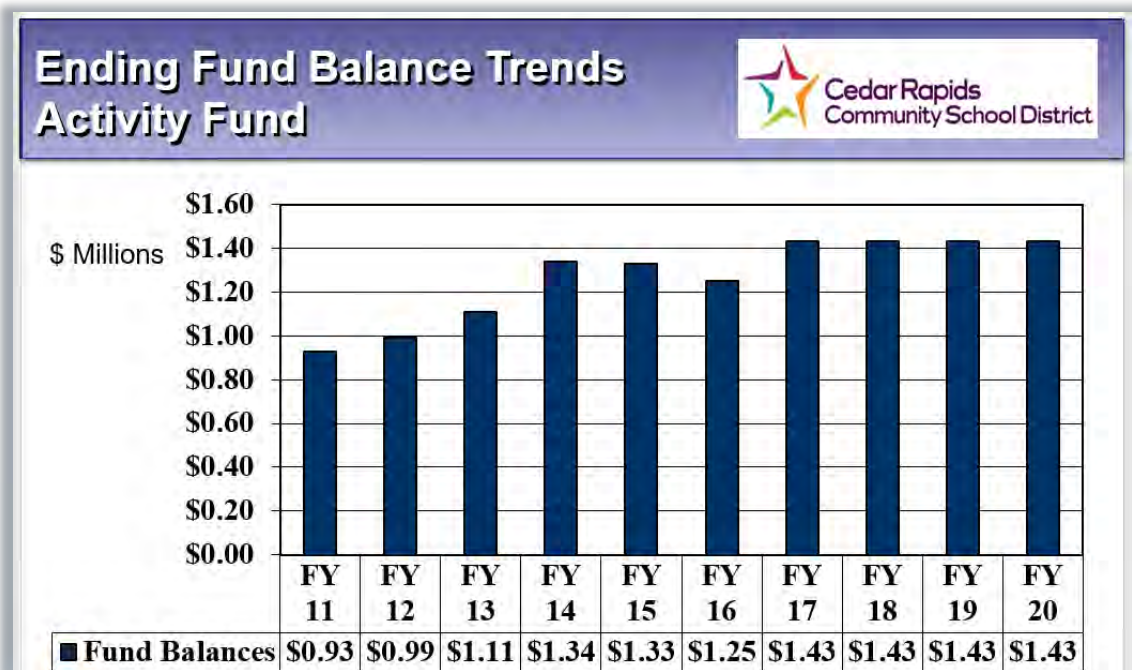
Student-related activities such as fundraising events, gate admissions for activities, and other extra-curricular activities

#### How is Student Activity Fund money spent?

Used to account for expenditures related to secondary schools co-curricular academic and athletic programs. Student groups and the board determine spending.

#### Fund Status (Exhibit E-28): Stable

Exhibit E-28



## Part 1: Executive Summary

### 7. School Nutrition Fund

#### Where does the School Nutrition money come from?

The fund is completely self-supportive with fees from sales as well as state and federal subsidies. It receives no financial assistance from any other District fund. Fees are evaluated each year with recommendations submitted to the Board of Education for consideration. Prices are set to keep pace with food and labor costs as well as maintain adequate reserves to invest in the repair and replacement of kitchen equipment throughout the District.

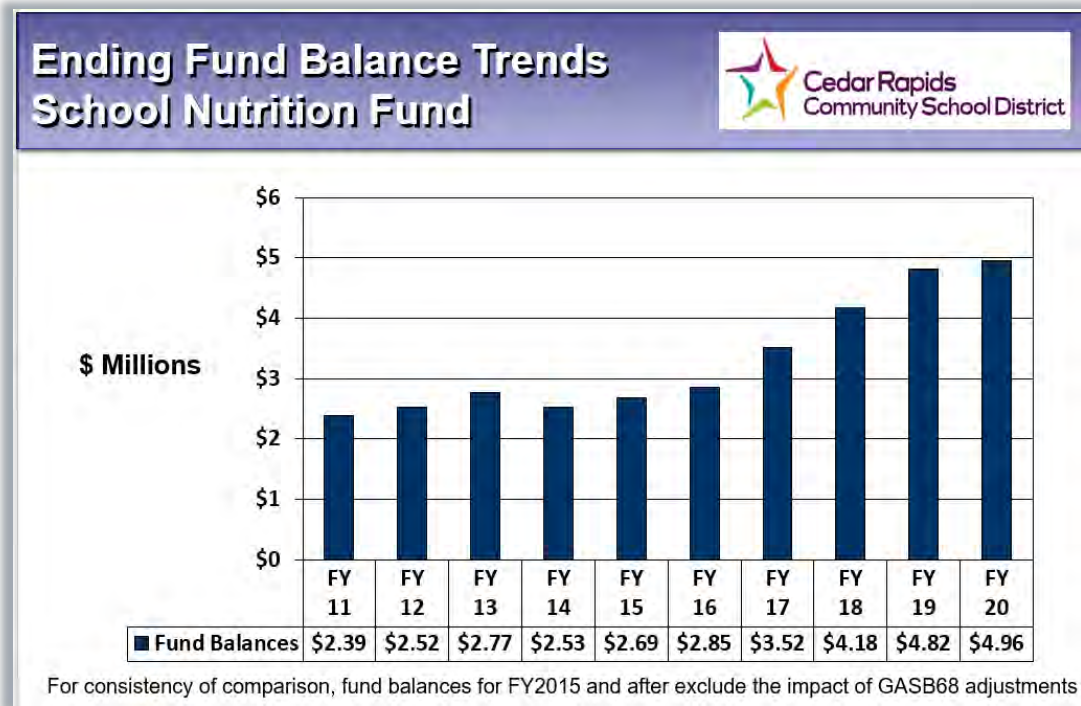
#### How is School Nutrition Fund money spent?

Used for school lunch and breakfast programs.

#### Fund Status (Exhibit E-29):

Fund balances have been stable to growing. 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 School Nutrition Fund, this amounts to -\$2,893,956 for FY2018.

Exhibit E-29



## Part 1: Executive Summary

### 8. Day Care Fund

#### Where does the Day Care money come from?

The fund is completely self-supportive with fees for services provided. It receives no financial assistance from any other District fund.

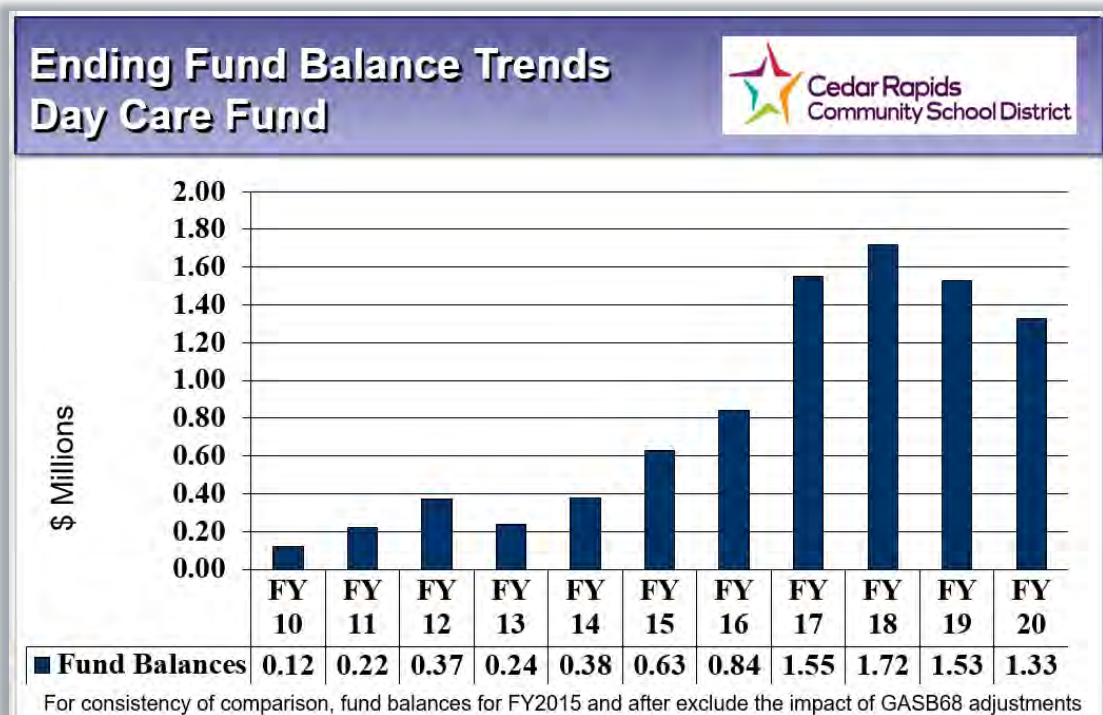
#### How is Day Care Fund money spent?

Used to account for two childcare programs. The Five Seasons Daycare program is operated by the District. The Rockwell Daycare program is financially guaranteed by Collins Aerospace under a sharing agreement.

#### Fund Status (Exhibit E-30):

Forecasts show a continuation of improved fund balances. 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. This amounts to -\$2,653,340 for FY2018.

Exhibit E-30





## Part 2: Organizational/Informational Section

**SAVE Oversight Committees**

**Consultants and Advisors**

**Administrative Leadership**

**Organizational Chart**

**Locations/Sites**

**Demographics**

**Enrollment**

**Recent Highlights and Accomplishments**



## Part 2: Organizational/Informational Section

### INFORMATIONAL SUMMARY

#### 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**.

Exhibit E-31

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



## **Part 2: Organizational/Informational Section**

### **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 included in the publicized plan.
2. Completed within the budget.
3. Completed on schedule.
4. Report 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.
  - a) Define the process used to make decisions.
  - b) Inform the committee of project alignment with the overall vision.
  - c) Address how this decision has been benchmarked against other "best practices".
  - d) Determine if there are synergies that can be leveraged within other school districts, agencies or governmental bodies.
  - e) Demonstrate the efficiencies gained through the technology enhancement.
  - f) Utilize the committee's area of knowledge where needed for support, assistance or input.

### **The Master Facility Plan Oversight Committee**

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 oversees the District's commitment to use \$40 million in SAVE funds for property tax relief. The Committee will provide counsel to District administration, to 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.

## Part 2: Organizational/Informational Section

### CONSULTANTS AND ADVISORS

#### Certified Public Accountants

RSM US LLP  
4650 E 53<sup>rd</sup> St  
Davenport, IA 52807

#### General Counsel

Lynch Dallas, P.C.  
562 2<sup>nd</sup> Ave. SE  
Cedar Rapids, IA 52401

#### Financial Consultant

Piper Jaffray  
3900 Ingersoll Ave.  
Suite 110  
Des Moines, IA 50312

#### Bond Attorney

Dorsey Whitney LLP  
801 Grand Avenue  
Suite 4100  
Des Moines, IA 50309

#### Property/Casualty Insurance Agent

Accel Group  
3100 Oakland Rd NE  
Cedar Rapids, IA 52402

**Cedar Rapids Community School District  
Fiscal Year 2019-20 Budget**

## **Part 2: Organizational/Informational Section**

### **DISTRICT ADMINISTRATIVE LEADERSHIP (2019-2020)**

<b><u>Name</u></b>	<b><u>Position</u></b>
Nancy Humbles	Board of Education President
Mary Meisterling	Board of Education Vice President
John Lavery	Board of Education Director
Gary Anhalt	Board of Education Director
Rafael Jacobo	Board of Education Director
Kristen Janssen	Board of Education Director
Jennifer Borchering	Board of Education Director
Noreen Bush	Interim Superintendent
Rod Dooley	Deputy Director, Equity
Eric Christenson	Executive Director, Pre-K-5 Education
Adam Zimmerman	Executive Director, Middle Level Education/Community Partnerships
Wendy Parker	Executive Director, Special Services
Cynthia Phillips	Executive Director, High School Level Education
Jon Rice	Executive Director, Instructional Services
Linda Noggle	Executive Director, Talent Management
Craig Barnum	Executive Director, Digital Technology & IT
Trace Pickering	Executive Director, Iowa Big
Laurel Day	Administrator- Superintendent's Office & Board Secretary
David Nicholson	Executive Director, Business Services
Akwi Nji	Director of Communications
Jon Galbraith	Buildings & Grounds Manager
Matt Dunbar	Custodial & Grounds Manager
Scott Wing	Transportation Manager
Sherry Luskey	Accounting Manager
Suzy Ketelsen	Food & Nutrition Department Manager
Tom Day	Purchasing Manager
Jodee Beck	Associate Director, Special Services
Dawn Embretson	Associate Director, Special Services
Anne Faber	Associate Director, Special Services
Michelle Lukavsky	Associate Director, Special Services
Ryan Rydstrom	Director of Access & Instructional Design
Kent Ryan	Director, Culture Climate & Transformation
Michael Hawley	Jefferson High School Principal
Lorie Bateman	Jefferson High School Associate Principal
Chad Szabo	Jefferson High School Associate Principal
Chris Deam	Jefferson High School Activities Director
Jason Kline	Kennedy High School Principal
Robert Johnson	Kennedy High School Associate Principal
Jim Muench	Kennedy High School Associate Principal
Aaron Stecker	Kennedy High School Activities Director
Dan DeVore	Metro High School Principal
John Cline	Washington High School Principal
Dr. Valerie Nyberg	Washington High School Associate Principal
Darius Ballard	Washington High School Associate Principal
Grant Schultz	Washington High School Activities Director
Lucas Ptacek	Franklin Middle School Principal
Sean Baylor	Franklin Middle School Associate Principal
Linda Reysack	Harding Middle School Principal

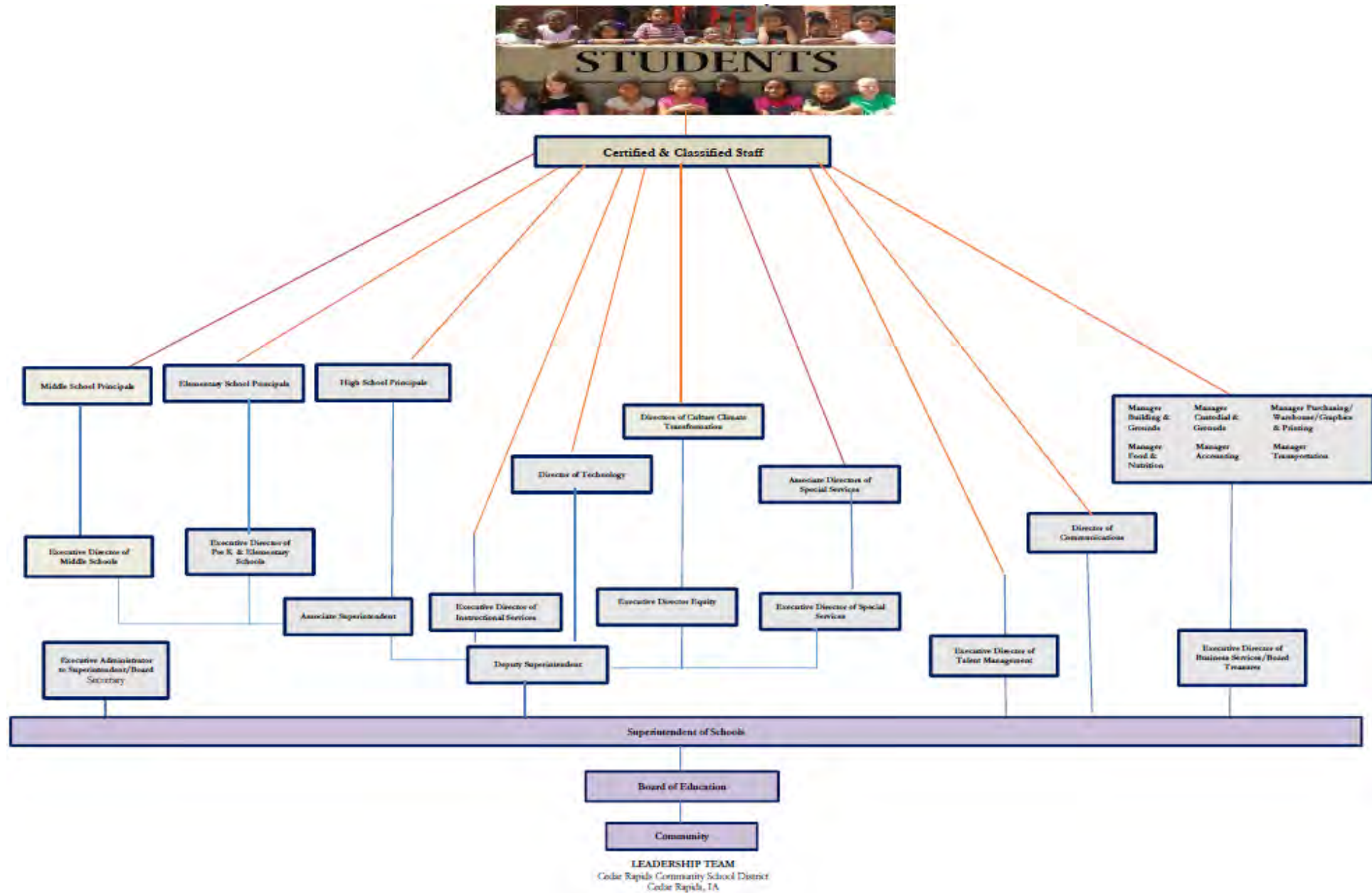
**Cedar Rapids Community School District  
Fiscal Year 2019-20 Budget**

## **Part 2: Organizational/Informational Section**

<b><u>Name</u></b>	<b><u>Position</u></b>
Adam Hanrahan	Harding Middle School Associate Principal
Jason Martinez	McKinley Steam Academy Middle School Principal
Justin Blietz	McKinley Steam Academy Middle School Associate Principal
Autumn Pino	Roosevelt Creative Corridor Business Academy MS Principal
Sarah Remerowski	Roosevelt Creative Corridor Business Academy MS Assoc Principal
Gary Hatfield	Taft Middle School Principal
Jeff Schneekloth	Taft Middle School Associate Principal
Mike Waters	Wilson Middle School Principal
Jennifer Nurre	Arthur Elementary Principal
Condra Allred	Cleveland Elementary Principal
Andrea Scott	Cedar River Academy at Taylor Elementary School
Greg O'Connell	Coolidge Elementary Principal
Annette Zimmerman	Erskine Elementary Principal
Joy Long	Garfield Elementary Principal
Monica Frey	Grant Elementary Principal
Cindy Stock	Grant Wood Elementary Principal
Trista Manternach	Harrison Elementary Principal
Stephen Probert	Hiawatha Elementary Principal
Clint Stone	Hoover Elementary Principal
Nick Duffy	Jackson Elementary Principal
Candi Lynch	Johnson Steam Academy Elementary Principal
David Brandon	Kenwood Leadership Academy Elementary Principal
Jim Girdner	Madison Elementary Principal
Jennifer Goebel	Nixon Elementary Principal
Kathleen Ziegler	Pierce Elementary Principal
Tammi Kuba	Truman Elementary Principal
Amy Evans	Van Buren Elementary Principal
Brian Krob	Wright Elementary

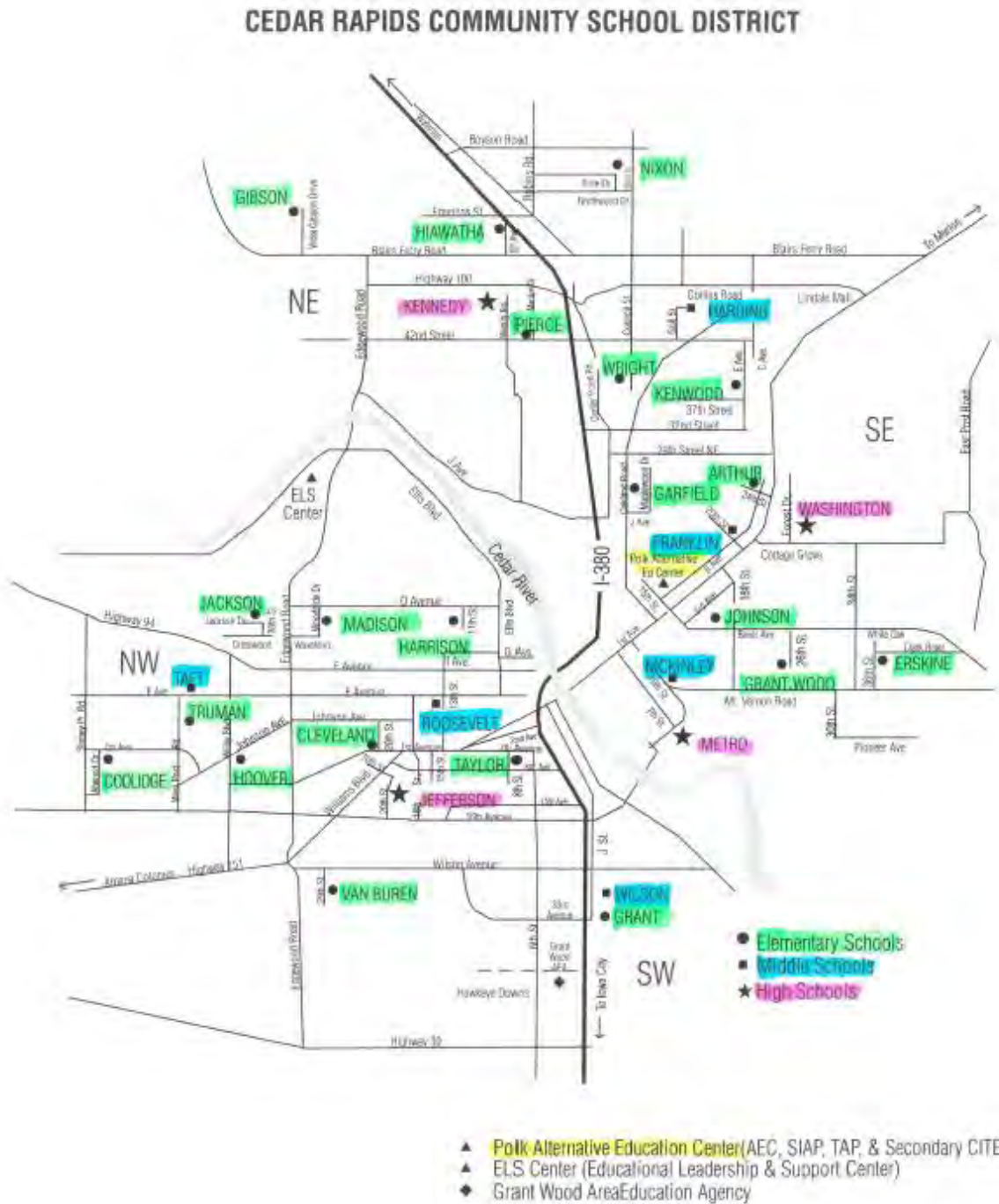
Cedar Rapids Community School District  
Fiscal Year 2019-20 Budget

## Part 2: Organizational/Informational Section



Cedar Rapids Community School District  
Fiscal Year 2019-20 Budget

## Part 2: Organizational/Informational Section



7/23/2017

**Cedar Rapids Community School District  
Fiscal Year 2019-20 Budget**

## **Part 2: Organizational/Informational Section**

### **LOCATIONS**

#### **4 - High Schools**

**Jefferson High School**  
1243 20th Street SW  
Cedar Rapids, IA 52404

**Kennedy High School**  
4545 Wenig Road NE  
Cedar Rapids, IA 52402

**Metro High School**  
1212 7th Street SE  
Cedar Rapids, IA 52401

**Washington High School**  
2205 Forest Drive SE  
Cedar Rapids, IA 52403

#### **6 - Middle Schools**

**Franklin Middle School**  
4801 Golf Street NE  
Cedar Rapids, IA 52402

**Harding Middle School**  
300 20th Street NE  
Cedar Rapids, IA 52402

**McKinley Middle School**  
620 10th Street SE  
Cedar Rapids, IA 52403

**Roosevelt Middle School**  
300 13th Street NW  
Cedar Rapids, IA 52405

**Taft Middle School**  
5200 E Avenue NW  
Cedar Rapids, IA 52405

**Wilson Middle School**  
2301 J Street  
Cedar Rapids, IA 52404

#### **21 - Elementary Schools**

**Arthur Elementary School**  
2630 B Avenue NE  
Cedar Rapids, IA 52402

**Cleveland Elementary School**  
2200 First Avenue NW  
Cedar Rapids, IA 52405

**Coolidge Elementary School**  
6225 First Avenue SW  
Cedar Rapids, IA 52405

**Erskine Elementary School**  
600 36th Street SE  
Cedar Rapids, IA 52403

**Garfield Elementary School**  
1201 Maplewood Drive NE  
Cedar Rapids, IA 52402

**Grant Elementary School**  
254 Outlook Drive SW  
Cedar Rapids, IA 52404

**Grant Wood Elementary School**  
645 26th Street SE  
Cedar Rapids, IA 52403

**Harrison Elementary School**  
1310 11th Street NW  
Cedar Rapids, IA 52405

**Hiawatha Elementary School**  
603 Emmons Street  
Hiawatha, IA 52233

**Hoover Elementary School**  
4141 Johnson Avenue NW  
Cedar Rapids, IA 52405

**Jackson Elementary School**  
1300 38th Street NW  
Cedar Rapids, IA 52405

**Johnson Elementary School**  
355 18th Street SE  
Cedar Rapids, IA 52403

**Kenwood Elementary School**  
3700 E Avenue NE  
Cedar Rapids, IA 52402

**Madison Elementary School**  
1341 Woodside Drive NW  
Cedar Rapids, IA 52405

**Nixon Elementary School**  
200 Nixon Drive  
Hiawatha, IA 52233

**Pierce Elementary School**  
4343 Marilyn Drive NE  
Cedar Rapids, IA 52402

**Taylor Elementary School**  
720 7th Avenue SW  
Cedar Rapids, IA 52404

**Truman Elementary School**  
441 West Post Road NW  
Cedar Rapids, IA 52405

**Van Buren Elementary School**  
2525 29th Street  
Cedar Rapids, IA 52404

**Viola Gibson Elementary School**  
6101 Gibson Drive NE  
Cedar Rapids, IA 52411

**Wright Elementary School**  
1524 Hollywood Boulevard NE  
Cedar Rapids, IA 52402

#### **Alternative School**

**Polk Alternative Education Center**  
1500 B Avenue NE  
Cedar Rapids, IA 52402

#### **District Office**

**Educational Learning Support Center  
(ELSC)**  
2500 Edgewood Road NW  
Cedar Rapids, IA 52404



## Part 2: Organizational/Informational Section

### District Demographics



#### Population

Annual Rate; Percentage Change

2000-2010: **-0.02%**  
2010-2018: **0.80%**  
2018-2023: **0.87%**

#### Housing

Annual Rate; Percentage Change

2000-2010: **0.15%**  
2010-2018: **0.74%**  
2018-2023: **0.84%**

#### Income

Per Capita; Percentage Change

2018-2023: **1.59%**  
**Increase**

#### Workforce

Unemployment Rate

2018: **3.4%**  
**Lower than U.S. average**

Overall the District is experiencing an **increase** in population and housing, and is projected to continue over the next five years. Per Capita income is projected to **increase** over one percent by 2023. Unemployment is lower than the U.S. average, and has seen a slight **increase** since 2017.

Source: US Census, Esri BAO

## Part 2: Organizational/Informational Section

### District Demographics



	Cedar Rapids Community School District	Linn County	City of Cedar Rapids	Linn-Mar Community School District	State of Iowa
Unemployment Rate	3.4%	3.0%	3.4%	1.8%	3.0%
Average Household Size	2.33	2.41	2.32	2.58	2.43
Median Age	38.5	37.9	37.2	37.2	38.9
Total Population	127,394	229,460	136,511	39,669	3,219,046
Median Household Income	\$57,894	\$62,580	\$56,619	\$77,372	\$56,647
Total Housing Units	57,796	99,243	61,481	15,828	1,413,453
Owner Occupied Housing	37,921	68,820	39,870	12,007	908,398
Renter Occupied Housing	15,493	24,147	17,369	3,197	377,133
Vacancy Rate	7.6%	6.3%	6.9%	3.9%	9.1%

	Cedar Rapids Community School District	Linn County	City of Cedar Rapids	Linn-Mar Community School District	State of Iowa
White	80.4%	84.0%	79.8%	86.9%	81.2%
Black	7.9%	5.7%	7.9%	2.7%	3.8%
American Indian/Alaskan	0.3%	0.3%	0.3%	0.2%	1.4%
Asian	2.6%	2.7%	3.1%	4.7%	2.7%
Pacific Islander	0.2%	0.1%	0.2%	0.1%	0.1%
Other Race	1.1%	0.9%	1.1%	0.6%	2.3%
Two or More Races	3.4%	2.9%	3.4%	2.1%	2.3%
Hispanic	4.1%	3.4%	4.2%	2.7%	6.2%

Source: U.S. Census and Esri Business Analyst

#### **What does this mean?**

- ☐ Demographic attribute information is mostly consistent between the geographies and consistent with that of the U.S.
- ☐ The vacancy rate within the district has seen a slight increase since 2017
- ☐ Total Housing units is expected to increase from its current 57,796 in 2018 to 60,297 by 2023
- ☐ When compared to a neighboring school district, Cedar Rapids CSD has a higher Unemployment and Vacancy rate



## Part 2: Organizational/Informational Section

# Past, Current, Future Enrollment



Source: Cedar Rapids Community Schools and RSP SFM & Demographic Models

### What Does This Mean

- ❑ Enrollment Change – Overall enrollment increase anticipated (Elementary, Middle, and High)
- ❑ Increases based on new development and demographic shifts
- ❑ District increases by nearly 100 students **(+0.7%) (-0.1% to +0.4% a year)**
- ❑ Elementary increases by nearly 20 students **(+0.2%) (-0.3% to +0.6% a year)**
- ❑ Middle School increases by nearly 80 students **(+2.2%) (-1.3% to +2.1% a year)**
- ❑ High School increases by over 10 students **(+0.3%) (-1.5% to +1.5% a year)**

Cedar Rapids Community School District  
Fiscal Year 2019-20 Budget

## Part 2: Organizational/Informational Section

# Past, Current, Future Enrollment



### DISTRICT TOTALS: (Grade Configuration of K-5, 6-8, AND 9-12) (RSP LIKELY ENROLLMENT FORECAST)

School	Student Location	Past School Enrollment			Future Enrollment By Student Residence					Future Enrollment By Student Attendance				
		2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2019/20	2020/21	2021/22	2022/23	2023/24
<b>ELEMENTARY TOTAL</b>	Reside/Attend	5,648	5,662	5,614										
Capacity 8,960	Reside	7,226	7,291	7,233	7,208	7,199	7,185	7,210	7,250	7,208	7,199	7,185	7,210	7,250
Grades K-5	Attend	7,226	7,291	7,233										
<b>MIDDLE TOTAL</b>	Reside/Attend	3,007	2,892	2,864										
Capacity 4,744	Reside	3,483	3,416	3,427	3,485	3,557	3,588	3,543	3,503	3,485	3,557	3,588	3,543	3,503
Grades 6-8	Attend	3,483	3,416	3,427										
<b>HIGH TOTAL</b>	Reside/Attend	4,292	4,336	4,297										
Capacity 5,680	Reside	5,117	5,084	5,036	4,998	4,923	4,916	4,991	5,048	4,998	4,923	4,916	4,991	5,048
Grades 9-12	Attend	5,117	5,084	5,036										
<b>DISTRICT K-12 TOTALS</b>	Reside/Attend	12,947	12,890	12,775										
Capacity 19,384	Reside	15,826	15,791	15,696	15,691	15,679	15,689	15,744	15,801	15,691	15,679	15,689	15,744	15,801
Grades K-12	Attend	15,826	15,791	15,696										
Elementary Change			65	-58	-25	-9	-14	25	40					
Middle School Change			-67	11	58	72	31	-45	-40					
High School Change			-33	-48	-38	-75	-7	75	57					
District Change			-35	-95	-5	-12	10	55	57					
Elementary % Change			0.9%	-0.8%	-0.3%	-0.1%	-0.2%	0.3%	0.6%					
Middle School % Change			-1.9%	0.3%	1.7%	2.1%	0.9%	-1.3%	-1.1%					
High School % Change			-0.6%	-0.9%	-0.8%	-1.5%	-0.1%	1.5%	1.1%					
District % Change			-0.2%	-0.6%	0.0%	-0.1%	0.1%	0.4%	0.4%					

Source: RSP & Associates, LLC - February 2018

Note 1: Student Projections are based on the residence of the student

Note 2: School Choice Options between Facilities are depicted in the Projections (Attend)   Exceed Educational Capacity

Note 3: PreKindergarten students not in the enrollment projections

Note 4: Capacity of each facility provided by the Cedar Rapids School District (Educational Capacity)

Note 5: Reside is based on the student address

Note 6: Attend is based on where the facility a student may attend

Note 7: Reside/Attend is are students who reside in the attendance area and attend that facility



Cedar Rapids Community School District  
Fiscal Year 2019-20 Budget

## Part 2: Organizational/Informational Section

# Elementary Enrollment Projections



School	Student Location	Past School Enrollment			Future Enrollment By Student Residence					Future Enrollment By Student Attendance				
		2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2019/20	2020/21	2021/22	2022/23	2023/24
Arthur Capacity 417 Grades K-5	Reside/Attend Reside Attend	248 330 305	238 332 293	268 356 319	353 353 353	353 353 353	345 345 345	338 338 338	315 315 315	315 315 315	315 315 315	307 307 307	300 300 300	
Cleveland Capacity 435 Grades K-5	Reside/Attend Reside Attend	247 351 343	245 334 343	259 359 361	366 366 366	367 367 367	368 368 368	370 370 370	376 376 376	372 372 372	373 373 373	374 374 374	376 376 376	382 382 382
Coolidge Capacity 465 Grades K-5	Reside/Attend Reside Attend	341 375 414	327 364 397	293 339 363	338 338 338	332 332 332	332 332 332	338 338 338	341 341 341	367 367 367	361 361 361	361 361 361	367 367 367	370 370 370
Erskine Capacity 420 Grades K-5	Reside/Attend Reside Attend	332 377 382	312 356 366	319 362 363	357 357 357	354 354 354	353 353 353	362 362 362	371 371 371	363 363 363	360 360 360	359 359 359	368 368 368	377 377 377
Garfield Capacity 309 Grades K-5	Reside/Attend Reside Attend	152 227 209	197 278 261	167 245 220	250 250 250	248 248 248	249 249 249	252 252 252	249 249 249	229 229 229	227 227 227	228 228 228	231 231 231	228 228 228
Grant Capacity 456 Grades K-5	Reside/Attend Reside Attend	312 421 369	292 370 353	279 384 337	377 377 377	375 375 375	375 375 375	365 365 365	373 373 373	345 345 345	343 343 343	343 343 343	333 333 333	341 341 341
Grant Wood Capacity 394 Grades K-5	Reside/Attend Reside Attend	281 362 351	261 359 336	266 362 352	349 349 349	351 351 351	353 353 353	348 348 348	353 353 353	333 333 333	335 335 335	337 337 337	332 332 332	337 337 337
Harrison Capacity 366 Grades K-5	Reside/Attend Reside Attend	267 379 335	260 385 325	251 375 310	369 369 369	364 364 364	357 357 357	356 356 356	355 355 355	307 307 307	302 302 302	295 295 295	294 294 294	293 293 293
Hiawatha Capacity 509 Grades K-5	Reside/Attend Reside Attend	330 397 428	324 380 416	285 335 375	326 326 326	331 331 331	324 324 324	329 329 329	351 351 351	364 364 364	369 369 369	362 362 362	367 367 367	389 389 389
Hoover Capacity 499 Grades K-5	Reside/Attend Reside Attend	260 335 337	286 359 375	270 340 363	336 336 336	339 339 339	342 342 342	351 351 351	349 349 349	356 356 356	359 359 359	362 362 362	371 371 371	369 369 369
Jackson Capacity 499 Grades K-5	Reside/Attend Reside Attend	274 332 354	255 312 347	263 327 336	321 321 321	314 314 314	305 305 305	297 297 297	301 301 301	343 343 343	336 336 336	327 327 327	319 319 319	323 323 323
Johnson Capacity 395 Grades K-5	Reside/Attend Reside Attend	290 427 384	257 410 379	272 418 423	419 419 419	410 410 410	403 403 403	414 414 414	408 408 408	406 406 406	397 397 397	390 390 390	401 401 401	395 395 395

Source: RSP & Associates, LLC - February 2018

Note 1: Student Projections are based on the residence of the student

Note 2: School Choice Options between Facilities are depicted in the Projections (Attend)   Exceed Educational Capacity

Note 3: PreKindergarten students not in the enrollment projections

Note 4: Capacity of each facility provided by the Cedar Rapids School District (Educational Capacity)

Note 5: Reside is based on the student address

Note 6: Attend is based on where the facility a student may attend

Note 7: Reside/Attend is are students who reside in the attendance area and attend that facility



Cedar Rapids Community School District  
Fiscal Year 2019-20 Budget

## Part 2: Organizational/Informational Section

# Elementary Enrollment Projections Continued



School	Student Location	Past School Enrollment			Future Enrollment By Student Residence					Future Enrollment By Student Attendance				
		2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2019/20	2020/21	2021/22	2022/23	2023/24
Kenwood Capacity 485 Grades K-5	Reside/Attend Reside Attend	225 253 410	225 255 429	210 241 422	242	235	235	236	240	420	413	413	414	418
Madison Capacity 317 Grades K-5	Reside/Attend Reside Attend	192 238 257	206 259 271	182 230 241	234	234	239	240	232	246	246	251	252	244
Nixon Capacity 461 Grades K-5	Reside/Attend Reside Attend	245 332 306	222 329 261	250 345 304	345	362	375	398	404	291	308	321	344	350
Pierce Capacity 387 Grades K-5	Reside/Attend Reside Attend	345 413 414	315 381 382	326 381 390	378	370	359	348	359	383	375	364	353	364
Taylor Capacity 392 Grades K-5	Reside/Attend Reside Attend	147 281 219	145 295 215	153 297 227	297	285	292	278	273	222	210	217	203	198
Truman Capacity 352 Grades K-5	Reside/Attend Reside Attend	166 204 266	198 239 290	189 234 268	232	242	232	240	241	275	285	275	283	284
Van Buren Capacity 470 Grades K-5	Reside/Attend Reside Attend	350 438 379	412 503 442	416 500 443	506	513	517	518	505	448	455	459	460	447
Viola Gibson Capacity 547 Grades K-5	Reside/Attend Reside Attend	412 445 470	435 468 493	449 474 510	480	490	505	503	510	511	521	536	534	541
Wright Capacity 385 Grades K-5	Reside/Attend Reside Attend	232 304 294	250 324 317	247 329 306	333	330	317	322	321	318	315	302	307	306

Source: RSP & Associates, LLC - February 2018

Note 1: Student Projections are based on the residence of the student

Note 2: School Choice Options between Facilities are depicted in the Projections (Attend)   Exceed Educational Capacity

Note 3: PreKindergarten students not in the enrollment projections

Note 4: Capacity of each facility provided by the Cedar Rapids School District (Educational Capacity)

Note 5: Reside is based on the student address

Note 6: Attend is based on where the facility a student may attend

Note 7: Reside/Attend is are students who reside in the attendance area and attend that facility

Cedar Rapids Community School District  
Fiscal Year 2019-20 Budget

## Part 2: Organizational/Informational Section

# Secondary Enrollment Projections



School	Student Location	Past School Enrollment			Future Enrollment By Student Residence					Future Enrollment By Student Attendance				
		2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2019/20	2020/21	2021/22	2022/23	2023/24
Franklin Middle Capacity 806 Grades 6-8	Reside/Attend Reside Attend	542 622 654	531 610 631	539 632 631	607	615	591	600	578	617	625	601	610	588
Harding Middle Capacity 1,038 Grades 6-8	Reside/Attend Reside Attend	744 774 842	689 729 784	695 742 802	732	740	731	703	697	790	798	789	761	755
McKinley Middle Capacity 824 Grades 6-8	Reside/Attend Reside Attend	471 577 493	423 524 459	415 516 441	540	560	576	558	538	470	490	506	488	468
Roosevelt Middle Capacity 846 Grades 6-8	Reside/Attend Reside Attend	424 543 521	434 545 573	444 552 615	581	594	609	608	611	627	640	655	654	657
Taft Middle Capacity 684 Grades 6-8	Reside/Attend Reside Attend	476 492 595	467 493 592	470 501 604	504	480	487	470	472	605	581	588	571	573
Wilson Middle Capacity 546 Grades 6-8	Reside/Attend Reside Attend	350 475 378	348 515 377	301 484 334	521	568	594	604	607	377	424	450	460	463
Jefferson High Capacity 1,734 Grades 9-12	Reside/Attend Reside Attend	1,388 1,637 1,505	1,469 1,697 1,580	1,428 1,669 1,536	1,684	1,667	1,664	1,731	1,791	1,559	1,542	1,533	1,612	1,667
Kennedy High Capacity 1,845 Grades 9-12	Reside/Attend Reside Attend	1,640 1,825 1,882	1,577 1,737 1,800	1,605 1,746 1,842	1,730	1,711	1,713	1,698	1,658	1,810	1,787	1,789	1,781	1,739
Metro High Capacity 475 Grades 9-12	Reside/Attend Reside Attend	29 29 393	26 26 342	18 18 336	17	19	23	26	25	334	348	358	333	344
Washington High Capacity 1,626 Grades 9-12	Reside/Attend Reside Attend	1,235 1,626 1,337	1,264 1,624 1,362	1,246 1,603 1,322	1,567	1,526	1,516	1,536	1,574	1,296	1,247	1,237	1,266	1,297

Source: RSP & Associates, LLC - February 2018

Note 1: Student Projections are based on the residence of the student

Note 2: School Choice Options between Facilities are depicted in the Projections (Attend)   Exceed Educational Capacity

Note 3: PreKindergarten students not in the enrollment projections

Note 4: Capacity of each facility provided by the Cedar Rapids School District (Educational Capacity)

Note 5: Reside is based on the student address

Note 6: Attend is based on where the facility a student may attend

Note 7: Reside/Attend is are students who reside in the attendance area and attend that facility



Cedar Rapids Community School District  
Fiscal Year 2019-20 Budget

## Part 2: Organizational/Informational Section

# Past Enrollment By Grade



**Enrollment By Grade**

Year	K	1st	2nd	3rd	4th	5th	6th	7th	8th	9th	10th	11th	12th	Total
2000/01	1,267	1,315	1,310	1,269	1,295	1,256	1,169	1,142	1,122	1,392	1,293	1,215	1,152	16,197
2001/02	1,188	1,277	1,305	1,382	1,361	1,365	1,321	1,316	1,306	1,402	1,436	1,340	1,217	17,216
2002/03	1,297	1,187	1,265	1,303	1,340	1,331	1,312	1,313	1,313	1,385	1,391	1,443	1,313	17,193
2003/04	1,325	1,281	1,156	1,238	1,268	1,321	1,312	1,298	1,299	1,486	1,372	1,315	1,271	16,942
2004/05	1,341	1,284	1,243	1,164	1,248	1,285	1,299	1,317	1,286	1,508	1,440	1,288	1,278	16,981
2005/06	1,254	1,322	1,279	1,231	1,138	1,264	1,274	1,303	1,296	1,503	1,472	1,431	1,247	17,014
2006/07	1,289	1,256	1,301	1,252	1,214	1,127	1,236	1,275	1,266	1,509	1,432	1,388	1,339	16,884
2007/08	1,339	1,259	1,248	1,256	1,223	1,202	1,099	1,230	1,278	1,469	1,450	1,304	1,296	16,653
2008/09	1,287	1,248	1,244	1,225	1,260	1,198	1,173	1,089	1,181	1,482	1,417	1,322	1,283	16,409
2009/10	1,263	1,252	1,195	1,237	1,214	1,236	1,169	1,187	1,062	1,415	1,404	1,304	1,312	16,250
2010/11	1,250	1,189	1,226	1,211	1,222	1,210	1,225	1,149	1,178	1,275	1,328	1,326	1,277	16,066
2011/12	1,295	1,166	1,176	1,214	1,191	1,227	1,201	1,203	1,139	1,323	1,218	1,240	1,305	15,898
2012/13	1,368	1,175	1,143	1,177	1,205	1,169	1,213	1,202	1,232	1,311	1,267	1,141	1,202	15,805
2013/14	1,403	1,226	1,161	1,149	1,161	1,204	1,181	1,178	1,207	1,409	1,249	1,183	1,126	15,837
2014/15	1,307	1,240	1,210	1,131	1,123	1,146	1,175	1,176	1,168	1,349	1,313	1,191	1,150	15,679
2015/16	1,320	1,214	1,222	1,211	1,132	1,148	1,136	1,179	1,167	1,364	1,295	1,236	1,135	15,759
2016/17	1,271	1,216	1,216	1,195	1,199	1,129	1,141	1,141	1,201	1,314	1,338	1,239	1,226	15,826
2017/18	1,299	1,160	1,215	1,202	1,217	1,198	1,132	1,153	1,131	1,357	1,315	1,236	1,176	15,791
2018/19	1,276	1,174	1,163	1,209	1,204	1,207	1,165	1,122	1,140	1,287	1,308	1,248	1,193	15,696

Source: Iowa Department of Education (2000/01 to 2007/08) Cedar Rapids Community School District (2008/09 to 2018/19)

### Table Explanation

- ❑ Largest class in 2018/19 – 10<sup>th</sup> grade (1,308)
- ❑ Smallest class in 2018/19 – 7<sup>th</sup> grade (1,122)
- ❑ Graduating senior class similar to the incoming Kindergarten class



## Part 2: Organizational/Informational Section

# Past Enrollment By Grade



**Enrollment By Grade**

Year	K	1st	2nd	3rd	4th	5th	6th	7th	8th	9th	10th	11th	12th	Total
2000/01	1,267	1,315	1,310	1,269	1,295	1,256	1,169	1,142	1,122	1,392	1,293	1,215	1,152	16,197
2001/02	1,188	1,277	1,305	1,382	1,361	1,365	1,321	1,316	1,306	1,402	1,436	1,340	1,217	17,216
2002/03	1,297	1,187	1,265	1,303	1,340	1,331	1,312	1,313	1,313	1,385	1,391	1,443	1,313	17,193
2003/04	1,325	1,281	1,156	1,238	1,268	1,321	1,312	1,298	1,299	1,486	1,372	1,315	1,271	16,942
2004/05	1,341	1,284	1,243	1,164	1,248	1,285	1,299	1,317	1,286	1,508	1,440	1,288	1,278	16,981
2005/06	1,254	1,322	1,279	1,231	1,138	1,264	1,274	1,303	1,296	1,503	1,472	1,431	1,247	17,014
2006/07	1,289	1,256	1,301	1,252	1,214	1,127	1,236	1,275	1,266	1,509	1,432	1,388	1,339	16,884
2007/08	1,339	1,259	1,248	1,256	1,223	1,202	1,099	1,230	1,278	1,469	1,450	1,304	1,296	16,653
2008/09	1,287	1,248	1,244	1,225	1,260	1,198	1,173	1,089	1,181	1,482	1,417	1,322	1,283	16,409
2009/10	1,263	1,252	1,195	1,237	1,214	1,236	1,169	1,187	1,062	1,415	1,404	1,304	1,312	16,250
2010/11	1,250	1,189	1,226	1,211	1,222	1,210	1,225	1,149	1,178	1,275	1,328	1,326	1,277	16,066
2011/12	1,295	1,166	1,176	1,214	1,191	1,227	1,201	1,203	1,139	1,323	1,218	1,240	1,305	15,898
2012/13	1,368	1,175	1,143	1,177	1,205	1,169	1,213	1,202	1,232	1,311	1,267	1,141	1,202	15,805
2013/14	1,403	1,226	1,161	1,149	1,161	1,204	1,181	1,178	1,207	1,409	1,249	1,183	1,126	15,837
2014/15	1,307	1,240	1,210	1,131	1,123	1,146	1,175	1,176	1,168	1,349	1,313	1,191	1,150	15,679
2015/16	1,320	1,214	1,222	1,211	1,132	1,148	1,136	1,179	1,167	1,364	1,295	1,236	1,135	15,759
2016/17	1,271	1,216	1,216	1,195	1,199	1,129	1,141	1,141	1,201	1,314	1,338	1,239	1,226	15,826
2017/18	1,299	1,160	1,215	1,202	1,217	1,198	1,132	1,153	1,131	1,357	1,315	1,236	1,176	15,791
2018/19	1,276	1,174	1,163	1,209	1,204	1,207	1,165	1,122	1,140	1,287	1,308	1,248	1,193	15,696

Source: Iowa Department of Education (2000/01 to 2007/08) Cedar Rapids Community School District (2008/09 to 2018/19)

### Table Explanation

- ❑ Largest class in 2018/19 – 10<sup>th</sup> grade (1,308)
- ❑ Smallest class in 2018/19 – 7<sup>th</sup> grade (1,122)
- ❑ Graduating senior class similar to the incoming Kindergarten class

## Part 2: Organizational/Informational Section

### 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/>

#### INFINITE CAMPUS REPLACING POWERSCHOOL

Infinite Campus is a district-wide student information system designed to manage attendance, grades, schedules, assessments and other information about our students. Parents/guardians have access to "Campus Parent" which is a confidential and secure website that allows parents/guardians to log in and view their child's progress in school. There is also an app available for both IOS and Android devices.

Logging into "Campus Parent" allows viewing real-time information about child:

- Demographics
- Grades
- Report Cards
- Schedules
- Attendance
- Assignments



#### THERESA KEELEY RECEIVES LIFETIME ACHIEVEMENT AWARD

April 16, 2019

Congratulations to Theresa Keeley for receiving the 2019 Lifetime Achievement Award from the Iowa Association of Alternative Education (IAAE).

Theresa currently works at Polk Alternative Education Center but may be best known for her 28 years at Metro High School. She started her relationship with the alternative high school as a student but then returned a few years later as an educator. Theresa is Lead teacher in the suspension – expulsion program SOAR (Student Opportunities for Academics and Restoration).

Theresa says the award is, "Humbling...to be recognized for doing what I love, with kids I love and being passionate about doing what is best for them."





## Part 2: Organizational/Informational Section

### CEDAR RAPIDS LAUNCHES NEW RFP PROCESS FOR COMMUNITY PARTNERSHIPS

As a means of addressing the ever-evolving needs of Cedar Rapids Community School District (CRCSd) students and to stay focused on equity and safety, our process for working with community partners is changing.



CRCSd seeks opportunities to partner with community organizations for the purpose of supporting student social, emotional and academic growth and achieving our mission of Every Learner, Future Ready. All organizations with an interest in being identified as a district partner should complete a Partnership Application - this information will also be shared publicly to allow families easier access to programs and services that meet the unique needs of each student.

Partner organizations may range from those that collect and donate supplies and materials to those who provide onsite consultation or direct student support. CRCSd has a limited amount of funding to help offset the cost of priority services for at-risk students, which requires submission of a proposal that demonstrates strong outcomes and alignment with the district strategic plan.

For the upcoming year and beyond, CRCSd has created a more consistent process for partnering with community organizations who provide services to our students. The process was developed with the following considerations:

- Student safety
- Equitable opportunities for community organizations to partner with CRCSd
- Increased family engagement in identifying and coordinating student supports Improved accountability for intended organizational outcomes
- Greater opportunities to celebrate and recognize community-school collaborations

## **Part 2: Organizational/Informational Section**

### **2019 SCHOLASTIC ART AND ALL STATE ART AWARDS ANNOUNCED!**

April 9, 2019

The Lifetime Achievement Award is presented annually by the IAAE to alternative educators who have made a major contribution to the area of alternative education during their professional career.

Students are nominated by their teachers, and then submit a portfolio of 10 digital images of their work and 3 essays on their artistic experiences. These portfolios will be judged by college professors and working artists. The top 20% will be selected as the All State Art Team, and will be honored at an awards ceremony at the Des Moines Art Center. These students will receive scholarship offers, a personalized plaque, and a large poster of their artwork.

Two Cedar Rapids Community School District students placed in this year's competition. Washington senior Hunter Bartlett was 4<sup>th</sup> and Kennedy student Christian Cahalan was 15<sup>th</sup>.



### **2019 Scholastic Art Region-at-Large**

Gold Key works automatically advance to national judging. In New York City, nationally renowned creative professionals review Gold Key works from across the country. Jurors select work for national recognition based on three criteria: Originality, Technical Skill, and Emergence of a Personal Vision or Voice.

Students and Teachers were recognized at the Belin-Blank Center Ceremony: A Scholastic Celebration in Three Acts" on Saturday, March 10<sup>th</sup> at the University of Iowa.

Washington Senior Hunter Bartlett earned Gold Keys for her work titled Artist House and Basketball Gals.

## **Part 2: Organizational/Informational Section**

### **IOWA ELEMENTARY PRINCIPAL OF THE YEAR LEADS CEDAR RAPIDS SCHOOL**

April 08, 2019

Candace Lynch, principal of Johnson STEAM Academy in Cedar Rapids, has been named the 2019 Iowa Elementary Principal of the Year by the School Administrators of Iowa.

“Mrs. Lynch is a phenomenal choice to represent Iowa as the Elementary Principal of the Year. Her accomplishments, and those of the academy’s entire learning community, are a model of embracing the opportunities they can provide. She inspires people to see and bring out the potential in each and every child,” said SAI Executive Director Roark Horn.



“I am blessed to learn, work, and grow beside the most outstanding educators, students, families, and community members around. Together we have built a school community that puts our children first through igniting passions, cultivating character, and helping them to achieve their dreams in an innovative learning environment. I am beyond humbled to represent our school learning community through receiving this award,” Lynch expressed.

### **KENNEDY STUDENT WINS CORRIDOR ART JAZZ CONTEST**

February 22, 2019

Congratulations to Rebecca Warfield of Kennedy High School for being chosen as the winner of the 2019 Corridor Jazz Project CD Cover design. Rebecca will receive a \$100 cash prize from KCKK-FM. Her design will serve as the cover of the “The Corridor Jazz Project XII”, a compilation of recordings from the top jazz bands from Jefferson, Kennedy, Prairie, Xavier and Washington High Schools in Cedar Rapids, Linn-Mar and Marion in Marion; Iowa City High, Iowa City West High, Liberty High, Solon, Mt. Vernon, and Lisbon.



2019 Corridor Jazz Art Cover  
© Rebecca Warfield

Receiving Honorable Mention in the contest were eleven other students:

- |                                |                            |
|--------------------------------|----------------------------|
| · Madison Bartlett, Washington | · Gabe Nickels, Kennedy    |
| · Zavie Burris, Marion         | · Sara Rosenthal, Kennedy  |
| · Ashley Gordon, Marion        | · Aaron Stockwell, Kennedy |
| · Hannah Dighton, Lisbon       | · Grayson Taylor, Kennedy  |
| · Emily Durscher, Kennedy      | · Samantha Witcher, Marion |
| · Adam Klees, Kennedy          |                            |

## Part 2: Organizational/Informational Section

### TWO ELEMENTARY SCHOOLS NAMED MAGNET SCHOOLS OF DISTINCTION

Johnson STEAM Academy and Kenwood Leadership Academy have both been named a National Magnet School of Distinction by Magnet schools of America.

To receive a national merit award, the schools must submit a detailed application that is scored by a panel of educators. They are then judged and scored on their demonstrated ability to raise students' academic achievement, promote racial and socioeconomic diversity, provide integrated curricula and instruction, and create strong family and community partnerships that enhance the school's magnet theme.



[Johnson STEAM Academy \(JSA\)](#) is in its fourth year as a magnet school. JSA's mission is to guide all learners to discover their passions through innovative learning experiences through the lens of integrated theme-based STEAM learning experiences. JSA is committed to high-quality learning, relationships, partnerships, and an engaging community learning environment. JSA is viewed as a leader in innovative educational practices at the local, state, and national level.

[The Kenwood Leadership Academy \(KLA\)](#) community is in their third year as a magnet school. They're on a mission to see, inspire, and empower the lifelong learner and leaders in all of their students. KLA utilizes the 7 Habits of Highly Effective People and The Leader in Me philosophy to build leadership skills and dispositions while engaging in teacher and learning. Staff and students are empowered to lead their learning, developing 21<sup>st</sup> century skills and sharing their learning and leadership with the community.

"Our students, staff, families, and community should all celebrate this award as they all played an important part in our outcomes over the past three years that led to this award," said KLA Principal David Brandon.



## Part 2: Organizational/Informational Section

### JEFFERSON ADMINISTRATOR RECOGNIZED

Congratulations to Jefferson High School's, Chris Deam for being recognized as a Certified Master Athletic Administrator (CMAA) by The National Interscholastic Athletic Administrators Association (NIAAA). Chris is the J-Hawk's Activities Director/Associate Principal.

Press Release from NIAAA-

"INDIANAPOLIS, IN -- The National Interscholastic Athletic Administrators Association (NIAAA) is pleased to announce that Chris Deam, Activities Director/Associate Principal at Cedar Rapids Jefferson High School, has been recognized by this association as a Certified Master Athletic Administrator.

To earn this distinction, Chris has demonstrated exemplary knowledge, contributions and on-going professional development in the field of interscholastic athletic administration. The voluntary certification process included a thorough evaluation of the candidate's educational background, experience, NIAAA Leadership Courses and professional contributions. It is culminated with a practical written or oral presentation project.



Chris is one of a very elite group of interscholastic athletic administrators nationwide to attain this level of professionalism.

The NIAAA is a national professional organization consisting of all 50 state athletic administrator associations and more than 10,000 individual members. It is dedicated to promoting the professional growth of high school athletic administrators and preserving the educational nature of interscholastic athletics and the place of these programs in the secondary school curriculum." [#WeAreCRCSD](#) [#DifferenceMakersJefferson High School](#)



## Part 2: Organizational/Informational Section

### WASHINGTON EDUCATOR SELECTED

Valerie Nyberg, associate principal at Cedar Rapids Washington High School, is the 2018-19 Iowa Assistant Secondary Principal of the Year as named by the School Administrators of Iowa.

"I am humbled and honored to be selected as the 2019 Assistant Secondary Principal of the Year. Every day I have the opportunity to work alongside the admin team, faculty, and staff at Washington High School who are all in as we meet the complex realities of teaching and learning amidst an environment of competing needs including teaching content, addressing students' and their families' underlying socio-emotional needs, and working hard to overcome historical inequities," Nyberg said.



"For Dr. Nyberg, leadership is all about building relationships with staff and students. Not only does she model this core philosophy in her day-to-day work, she also motivates and inspires others to lead as she does," expressed SAI Executive Director Roark Horn.

A committee of Iowa assistant secondary principals selected Dr. Nyberg for the award. She will be recognized at a governor's ceremony in the spring and at SAI's Annual Conference, July 31, 2019. As Iowa's recipient, Nyberg is a candidate for National Assistant Principal of the Year, an award sponsored by the National Association of Secondary School Principals. She will have an opportunity to attend the organization's annual conference and be recognized at the event.

## Part 2: Organizational/Informational Section

### **CEDAR RAPIDS TEACHER WINS STATEWIDE AWARD**

October 18, 2018

On Monday, October 8th, Joan Stekl, a family and consumer sciences teacher at Cedar Rapids Washington High School, was awarded the 2018 ProStart Educator of Excellence Award by the Iowa Restaurant Association Education Foundation. Stekl was presented the award at a ceremony in Des Moines by the Incoming Chairman of the National Restaurant Association Board of Directors Joe Essa of Wolfgang Puck Worldwide and the Current Chairman of the Iowa Restaurant Association Board of Directors Darin Beck of Barmuda Companies.



Joan Stekl (middle) receives the award.

ProStart is a career and technical education program which offers students four semesters of restaurant management and culinary arts education. Students must complete a 400-hour internship, exhibit competency in more than 60 culinary techniques, and take two standard exams to earn their ProStart Certificate. With that certificate, they can receive up to 15 hours credit at many culinary schools across the state.

Stekl helped introduce the ProStart program to the Cedar Rapids school district. She uses traditional classroom teaching methods but has also secured other unique hands-on culinary experiences for her students with major foodservice distributors and award-winning chefs. Her students have collaborated with a Cedar Rapids chef to prepare the hors-d'oeuvres at fundraising events, attended professional development seminars and competed in state competitions.

## Part 3: Financial Section

**Summary of All Funds**

**Revenue Explanation by Source**

**Expenditure Explanation by Functional Category**

**Expenditure Explanation by Object & Other Financing Sources**

**Property Tax Comparison**

**General Fund Summary**

**General Fund Revenue by Source**

**General Fund Forecast**

**General Fund Expenditures by Functional Category**

**Management Fund Summary**

**PPEL Summary**

**Student Activity Fund Summary**

**SAVE Fund Summary**

**Debt Service Fund Summary**

**School Nutrition Fund Summary**

**Day Care Fund Summary**

**State Budget Reports**



## Part 3: Financial Section

### Cedar Rapids Community School District Fiscal Year 2019-2020 Budget

#### SUMMARY OF ALL FUNDS

Revenues	GOVERNMENTAL FUNDS						PROPRIETARY FUND		TOTAL ALL FUNDS
	General	Special Revenue		SAVE	Debt Service	Nutrition Enterprise	Day Care Enterprise		
		Management	PPEL					Student Activity	
Local Sources									
Property Taxes	\$ 62,657,540	\$ 7,295,143	8,862,437			3,241,436			82,056,556
Utility Replacement Tax	2,575,300	299,883	369,693			124,057			3,368,933
Income Surtaxes	7,850,992								7,850,992
Tuition\Transportation Received	5,346,896								5,346,896
Investment Income	650,000	110,000	140,000	5,000	300,000	330,000	30,000		1,565,000
Nutrition Program Sales							2,604,350		2,604,350
Student Activity Fund Sales	120,000			4,300,000					4,420,000
Other Revenues from Local Sources	3,499,789	75,500	158,000		89970	-	52,500	4,647,188	8,522,947
State Sources									
State Foundation Aid	84,804,388								84,804,388
Other State Sources	30,182,185	5,000	4,000		17,443,055	-	66,650		47,700,890
Commercial & Industrial Replacement	1,992,011	226,421	288,857			99,377			2,606,666
Federal Sources									
Title 1 Grants	5,129,890								5,129,890
Other Federal Sources	6,523,455		-		-	580,830	6,763,000	100,332	13,967,617
Total Revenues	\$ 211,332,446	\$ 8,011,947	\$ 9,822,987	\$ 4,305,000	\$ 17,833,025	\$ 4,375,700	\$ 9,516,500	\$ 4,747,520	\$ 269,945,125
Expenditures By Functional Category									
Instruction	\$ 133,135,813	\$ 3,829,047		4,305,000	2,000,000				143,269,860
Student Support Services	7,122,626	-							7,122,626
Instructional Staff Support Services	17,954,978	145,222			674,000				18,774,200
General Administration	5,429,032	163,500			328,782				5,921,314
Building Administration	13,221,177	405,791							13,626,968
Business Administration	6,496,407	207,834	1000000		19,800				7,724,041
Plant Operation and Maintenance	16,228,342	1,760,834			200,448				18,189,624
Student Transportation	7,753,607	716,696	1,000,000						9,470,303
Non-instructional Programs	-	180,000			100000		8,390,505	4,743,502	13,414,007
Facilities Acquisition and Construction			5,537,000		1,015,150				6,552,150
Debt Service						16,882,477			16,882,477
AEA Support	7,867,389								7,867,389
Total Expenditures	\$ 215,209,371	\$ 7,408,924	\$ 7,537,000	\$ 4,305,000	\$ 4,338,180	\$ 16,882,477	\$ 8,390,505	\$ 4,743,502	\$ 268,814,959
Excess of Revenues over Expenditures	(3,876,925)	603,023	2,285,987	-	13,494,845	(12,506,777)	1,125,995	4,018	1,130,166
Other Financing Sources (Uses)									
Capital Contributions							-		0
Sale of Bonds									-
Sale of Assets	-		-		-		-		0
Insurance Proceeds from Loss of Property		50,000							50,000
Refunding Bond Debt Issued									-
Loan Repayment (Nutrition) to SAVE					-		-		-
Operating Transfers In (Out)	2,813,416	(290,000)	(1,977,553)		(14,258,876)	14,267,450	(595,000)	40,563	-
Excess (Deficiency) of Revenues & Other Sources over/(under) Expenditures/Other Uses	(1,063,509)	363,023	308,434	-	(764,031)	1,760,673	530,995	44,581	1,180,166
Beginning Fund Balance	41,215,126	6,460,970	9,868,091	1,538,154	37,131,182	15,701,669	5,011,540	4,043,120	120,969,852
Ending Fund Balance	\$ 40,151,617	\$ 6,823,993	\$ 10,176,525	\$ 1,538,154	\$ 36,367,151	\$ 17,462,342	\$ 5,542,535	\$ 4,087,701	\$ 122,150,018
Anticipated Unspent Program Reserves	-	-	-	-	-	-	-	-	-
Adjusted Fund Balance Reserve Estimate	\$ 40,151,617	\$ 6,823,993	\$ 10,176,525	\$ 1,538,154	\$ 36,367,151	\$ 17,462,342	\$ 5,542,535	\$ 4,087,701	\$ 122,150,018

## Part 3: Financial Section

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

#### SUMMARY OF ALL FUNDS

Revenues	GOVERNMENTAL FUNDS						PROPRIETARY FUND		TOTAL ALL FUNDS
	General	Special Revenue			SAVE	Debt Service	Nutrition Enterprise	Day Care Enterprise	
		Management	PPEL	Student Activity					
Local Sources									
Property Taxes	\$ 61,170,264	\$ 6,949,027	\$ 9,479,985			3,361,291			\$ 80,960,567
Utility Replacement Tax	2,735,662	310,947	369,693			21,605			3,437,907
Income Surtaxes	7,809,208								7,809,208
Tuition\Transportation Received	4,396,500								4,396,500
Investment Income	447,023	65,066	70,865	5,000	41,891	334,855	17,745		982,445
Nutrition Program Sales							2,964,900		2,964,900
Student Activity Fund Sales	64,048			4,300,000					4,364,048
Other Revenues from Local Sources	4,127,848	135,500	158,000		89970	5,554	52,500	4,424,953	8,994,325
State Sources									
State Foundation Aid	84,686,258								84,686,258
Other State Sources	29,773,414	5,000	4,000		17,565,842	1,087	66,650	-	47,415,993
Commercial & Industrial Replacement	1,992,011	226,421	288,857			99,377			2,606,666
Federal Sources									
Chapter 1 Grants	5,077,633								5,077,633
Other Federal Sources	6,747,063		-		-	580,830	5,724,480	84,382	13,136,755
Total Revenues	\$ 209,026,932	\$ 7,691,961	\$ 10,371,400	\$ 4,305,000	\$ 17,697,703	\$ 4,404,599	\$ 8,826,275	\$ 4,509,335	\$ 266,833,205
Expenditures By Functional Category									
Instruction	\$ 130,641,156	\$ 3,628,149		\$ 4,305,000	2,101,967				\$ 140,676,272
Student Support Services	7,088,194	-							7,088,194
Instructional Staff Support Services	17,825,807	106,217			2,726,158				20,658,182
General Administration	5,325,062	218,999			329,282				5,873,343
Building Administration	13,016,816	493,507							13,510,323
Business Administration	5,725,412	243,419	500,000		36,800				6,505,631
Plant Operation and Maintenance	16,092,044	1,958,798			198,015				18,248,857
Student Transportation	7,460,671	580,000	1,000,000						9,040,671
Non-instructional Programs	-	255,000			119352		7,479,639	4,809,851	12,663,842
Facilities Acquisition and Construction			4,847,000		3,474,450				8,321,450
Debt Service						7,835,581			7,835,581
AEA Support	7,754,813								7,754,813
Total Expenditures	\$ 210,929,975	\$ 7,484,089	\$ 6,347,000	\$ 4,305,000	\$ 8,986,024	\$ 7,835,581	\$ 7,479,639	\$ 4,809,851	\$ 258,177,159
Excess of Revenues over Expenditures	(1,903,043)	207,872	4,024,400	-	8,711,679	(3,430,982)	1,346,636	(300,516)	8,656,046
Other Financing Sources (Uses)									
Capital Contributions							-		-
Sale of Bonds			380,340		25,185,000				25,565,340
Sale of Assets	-		-		230,183		-		230,183
Insurance Proceeds from Loss of Property		50,000	256,893						306,893
Refunding Bond Debt Issued						-			-
Loan Repayment (Nutrition) to SAVE						-			-
Operating Transfers In (Out)	2,747,063	(300,000)	(1,977,552)	-	(4,383,302)	4,393,228	(520,000)	40,563	-
Excess (Deficiency) of Revenues & Other Sources over (under) Expenditures & Other Uses	844,020	(42,128)	2,684,081	-	29,743,560	962,246	826,636	(259,953)	34,758,462
Beginning Fund Balance	33,777,361	6,503,098	7,184,010	1,538,154	7,387,622	14,739,423	4,184,904	4,303,073	79,617,645
Ending Fund Balance	\$ 34,621,381	\$ 6,460,970	\$ 9,868,091	\$ 1,538,154	\$ 37,131,182	\$ 15,701,669	\$ 5,011,540	\$ 4,043,120	\$ 114,376,107
Anticipated Unspent Program Reserves	6,593,745	-	-	-	-	-	-	-	6,593,745
Adjusted Fund Balance Reserve Estimate	\$ 41,215,126	\$ 6,460,970	\$ 9,868,091	\$ 1,538,154	\$ 37,131,182	\$ 15,701,669	\$ 5,011,540	\$ 4,043,120	\$ 120,969,852



# Part 3: Financial Section

## CEDAR RAPIDS COMMUNITY SCHOOL DISTRICT 2019 - 2020 BUDGET

### REVENUE EXPLANATION – BY SOURCE

---

---

#### **LOCAL REVENUES**

- **PROPERTY TAXES**

The second largest source of revenue for the Cedar Rapids Community School District and primarily set by state formula. 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.

- **UTILITY REPLACEMENT TAX**

As of FY 2001, property taxes on utility companies are no longer levied with normal property taxes, instead 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.

- **MOBILE HOME TAXES**

A form of property taxes levied on mobile home units based on the size, value, and age of the mobile unit.

- **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**

Fee for programs purchased by non-residential families or other school districts for regular and special education open enrollment as well as special programs such as Summer School.

- **TRANSPORTATION**

Fee charged to families who are not eligible for free transportation because they live within the 2 mile (elementary and middle school) or 3 mile (high school) statutory radius.

- **INVESTMENT INCOME**

Revenue earned on the investment (statutorily limited to money market and government backed securities) income of idle school district funds.

- **TEXTBOOK FEES**

Charges for the sale or rental of textbooks to district students.

- **USAGE FEES**

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, 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.

# Part 3: Financial Section

## CEDAR RAPIDS COMMUNITY SCHOOL DISTRICT 2019 - 2020 BUDGET

### REVENUE EXPLANATION – BY SOURCE

- 
- 
- **SCHOOL NUTRITION 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.
  - **SCHOOL NUTRITION DAILY SALES – NON-REIMBURSABLE**  
Revenue from students or adults for the sales of non-reimbursable breakfasts, lunch and milk. Includes all sales to adults, additional lunch to students and a la carte sales.
  - **SCHOOL NUTRITION SPECIAL FOOD FUNCTIONS**  
Revenue from students, adults, or organizations for the sale of food products and services considered special functions. Examples include potlucks, PTA-sponsored functions and athletic banquets.
  - **OTHER LOCAL SOURCES**  
All other revenue received from the local level.

### STATE REVENUES

- **STATE FOUNDATION AID (Iowa Code 257.18)**  
The largest revenue source for the Cedar Rapids Community School District. It is calculated by the taking the regular program state foundation cost per pupil times weighted enrollment. It is calculated by the state in tandem with local property taxes. The state formula is discussed in greater detail in the organizational section of this document.
- **FOSTER CARE (Iowa Code 282.31)**  
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 MENTOR & INDUCTION (Iowa Code 284.13)**  
A beginning teacher mentor and induction program promoting 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 (Iowa Code 284)**  
Promotes continuous improvement in Iowa's quality teaching workforce and 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. Iowa code section 284.13, paragraph "d" or "e", outlines the requirements.
- **ADDITIONAL SALARY/PROFESSIONAL DEVELOPMENT (Iowa Code 284.13)**  
Promotes continuous improvement in Iowa's quality teaching workforce and 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. Must be used for either salaries or professional development, or both, as determined by the school district to meet the requirements of this section.
- **AEA FLOW THROUGH (Iowa Code 273.9)**  
State funding for the Area Education Agency (AEA) passes through the school district's budget.

# Part 3: Financial Section

## CEDAR RAPIDS COMMUNITY SCHOOL DISTRICT 2019 - 2020 BUDGET

### REVENUE EXPLANATION – BY SOURCE

---

- **EARLY INTERVENTION GRANT (Iowa Code 256D.1)**  
The State provides an Early Intervention Block Grant to reduce class sizes in grades 1-3 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 (Iowa Code 301.10)**  
Funding for textbooks for non-public school children residing in the district, limited to the amount received by the District from the State.
- **NON-PUBLIC TRANSPORTATION AID (Iowa Code 285.2)**  
Funding for transportation for non-public school children residing in the district, limited to the amount received by the District from the State.
- **JUVENILE DELINQUENCY GRANT (Iowa Code 232.191)**  
Used 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 (Iowa Code 279.51 (2)(b)(1))**  
Programming for 3 to 5-year at-risk children; a combination of preschool and full-day kindergarten.
- **INNOVATE/AT-RISK ELEMENTARY K-3 (Iowa Code 256A.3)**  
Innovative programming for at-risk students in the early elementary school. It must include activities and materials designed to encourage children's self-esteem, provide role modeling and mentoring techniques in social competence and social skills, and discourage in-appropriate drug use.
- **EMPOWERMENT-SCHOOL READY (Iowa Code 71.7, 71.8(2))**  
Program that provides voluntary preschool services to children from birth to 5-years, deemed at-risk of success in elementary school. Includes training childcare providers and others to encourage early intellectual stimulation of very young children and offers parent support and education programs.
- **STATEWIDE 4-YEAR OLD PRESCHOOL PROGRAM (Iowa Code 256C)**  
Provides an opportunity for 4-year old children in the state to learn by expanding voluntary access to quality preschool curriculum.
- **VOCATIONAL AID (Iowa Code 258)**  
Funding for training teachers of vocational subjects.
- **TEACHER LEADERSHIP GRANT (Iowa Code 284.15)**  
Supplemental aid payment for implementing a teacher leadership system that provides career paths, leadership roles, and compensation framework or comparable system approved in accordance with section 284.15.
- **COMMERICAL & INDUSTRIAL REPLACEMENT (Iowa Code 441.21A)**  
For each fiscal year beginning on or after July 1, 2014, funding is appropriated from the state general fund 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
- **SCHOOL NUTRITION LUNCH CASH ASSISTANCE (IC 283A):** Provides school lunch.
- **SCHOOL NUTRITION BREAKFAST CASH ASSISTANCE (IC 283A):** Provides school breakfast.

# Part 3: Financial Section

## CEDAR RAPIDS COMMUNITY SCHOOL DISTRICT 2019 - 2020 BUDGET

### REVENUE EXPLANATION – BY SOURCE

---

---

- **OTHER STATE SOURCES:** All other state grants or revenues.

#### **FEDERAL REVENUES**

- **TITLE I (CFDA 84.010)**  
Programming for elementary children failing, or most at-risk of failing, to meet challenging State academic standards.
- **21st CENTURY COMMUNITY LEARNING (CFDA 84.287)**  
Provides academic enrichment opportunities for children, particularly students who attend high-poverty and low-performing schools. Programming helps students meet state and local student standards in core academic subjects, such as reading and math. It also 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)**  
Vocational education programming for secondary level students in pre-vocational courses through adults who need retraining to adapt to changing technological and labor market conditions; provides equal access in vocational education to special needs populations.
- **McKINNEY-VENTO EDUCATION FOR HOMELESS CHILDREN AND YOUTH (CFDA 84.196)**  
Establishes 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 the specific challenges facing homeless children and youth.
- **TITLE II - IMPROVING TEACHER QUALITY (CFDA 84.367)**  
Formula based funding provided to increase student academic achievement through strategies such as improving teacher/principal quality in the schools; holds local educational agencies and schools accountable for improvements in student academic achievement.
- **TITLE IV – EVERY STUDENT SUCCEEDS ACT (ESSA) (CFDA 84.424)**  
Supports the development of State assessments and standards as required by Section 1111(b) of Every Student Succeeds Act (ESSA); holds local educational agencies and schools accountable for results in the assessments developed.
- **TITLE VI – Rural Education Achievement Program (REAP) (CFDA 84.358)**  
Supports the development of State assessments and standards as required by Section 1111(b) of Every Student Succeeds Act (ESSA); holds local educational agencies and schools accountable for results in the assessments developed.
- **IDEA - PART B (CFDA 84.027)**  
Funding to support special education students and students with STEP's with IDEA Development Grants at the elementary, middle, and high school levels. Must be used in accordance with the established priorities.

# Part 3: Financial Section

## CEDAR RAPIDS COMMUNITY SCHOOL DISTRICT 2019 - 2020 BUDGET

### REVENUE EXPLANATION – BY SOURCE

---

---

- **MEDICAID REIMBURSEMENT (CFDA 93.778)**  
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 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.
- **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.
- **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.
- **ADMINISTRATION OF FOOD SERVICE**  
Activities concerned with administering the provision food to students and staff.
- **FOOD SERVICE OPERATIONS**  
Activities concerned with providing food to students and staff. This service area includes preparing and serving regular and incidental meals, lunches, or snacks in connection with school activities and food delivery.
- **OTHER FEDERAL SOURCES**  
All other federal grants or revenues.



# Part 3: Financial Section

## CEDAR RAPIDS COMMUNITY SCHOOL DISTRICT 2018-2019 BUDGET

### EXPENDITURE EXPLANATION – BY FUNCTIONAL CATEGORY

---

---

#### **INSTRUCTION**

Instruction includes the cost of programming for courses to students in 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; includes the activities of instructional aides and classroom assistants.

- **SPECIAL PROGRAMS**

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

- **VOCATIONAL PROGRAMS**

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, industrial trades, and technology.

- **OTHER INSTRUCTIONAL PROGRAMS**

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 PROGRAMS**

Activities involved in providing instructional services, social work services, health services, and transportation services for nonpublic school students.

- **CO-CURRICULAR PROGRAMS**

Activities that provide students in grades K-12 with school-sponsored learning experiences not included in regular or special instruction, under the guidance of qualified adults. Activities 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 is not a requirement and credit is usually not given.

#### **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.

# Part 3: Financial Section

## CEDAR RAPIDS COMMUNITY SCHOOL DISTRICT 2018-2019 BUDGET

### EXPENDITURE EXPLANATION – BY FUNCTIONAL CATEGORY

---

---

#### • **PSYCHOLOGICAL SERVICES**

Activities concerned with administering psychological tests about student behavior and interpreting the results; includes 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 assist children with speech, hearing, and language impairments.

#### • **OTHER STUDENT SUPPORT SERVICES**

All other activities designed to assess and improve the well-being of students and to supplement the teaching process.

#### **INSTRUCTIONAL STAFF SUPPORT SERVICES**

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; includes curriculum development, techniques of instruction, child development and understanding, staff training, etc.

#### • **EDUCATIONAL MEDIA SERVICES**

Activities concerned with the use of teaching and learning resources; includes devices, content materials, methods, or experiences.

#### • **INSTRUCTION-RELATED TECHNOLOGY**

Encompasses all technology activities and services for the purpose of supporting instruction. Includes internal and external vendor technology support (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).

#### **GENERAL ADMINISTRATION**

Activities concerned with establishing and administering policy for operating the District. 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 each administrative unit.

#### • **EXECUTIVE ADMINISTRATION**

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

#### **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 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 instructional activities with the District.

# Part 3: Financial Section

## CEDAR RAPIDS COMMUNITY SCHOOL DISTRICT 2018-2019 BUDGET

### EXPENDITURE EXPLANATION – BY FUNCTIONAL CATEGORY

---

---

#### **BUSINESS ADMINISTRATION**

Activities concerned with paying, transporting, exchanging, and maintaining goods and services for the District; includes the Chief Financial Officer and the Department of Business/Finance.

- **FISCAL SERVICES**

Activities concerned with the fiscal operations of the District; includes budgeting, receiving and disbursing funds, financial and property accounting, payroll, inventory control, and managing funds.

- **PURCHASING/WAREHOUSING/DISTRIBUTION SERVICES**

Activities concerned with purchasing, receiving, storing and distributing supplies, furniture, equipment, and materials used in schools or school system operations; includes transporting cash from school facilities to the central administration office or bank.

- **PRINTING/PUBLICATION/DUPLICATION**

Centralized activities for printing and publishing administrative publications such as annual reports, school directories, and manuals as well as duplicating school materials and instruments such as school bulletins, newsletters, and notices.

- **RESEARCH/EVALUATION/PLANNING**

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.

- **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 mail, news media, email, internet and web sites, and personal contact.

- **HUMAN RESOURCES**

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

- **ADMINISTRATIVE TECHNOLOGY SERVICES**

Activities concerned with supporting the District's information technology systems, including supporting administrative networks, maintaining administrative information systems, and processing data for administrative and managerial purposes. Also includes internal and external vendor technology support (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).

- **OTHER SUPPORT SERVICES**

All other support services not classified elsewhere.

#### **PLANT OPERATION AND MAINTENANCE**

Activities concerned with maintaining the physical plant. Keeping the grounds/buildings and equipment in effective working condition and state of repair safe for use.

# Part 3: Financial Section

## CEDAR RAPIDS COMMUNITY SCHOOL DISTRICT 2018-2019 BUDGET

### EXPENDITURE EXPLANATION – BY FUNCTIONAL CATEGORY

---

---

- **OPERATIONS**

Activities concerned with keeping the physical plant clean and ready for daily use; includes custodial services, operating the heating, lighting, and ventilating systems, and repairing/replacing facilities and equipment.

- **EQUIPMENT UPKEEP**

Activities involved in maintaining equipment owned or used by the District; includes 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; includes repairing vehicles, replacing vehicle parts, cleaning, painting, greasing, fueling, and inspecting vehicles for safety, and 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; includes building alarm systems and hall monitoring services.

#### **STUDENT TRANSPORTATION**

Activities concerned with transporting 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.

- **VEHICLE SERVICING AND MAINTENANCE**

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

#### **NON-INSTRUCTIONAL SERVICES**

Activities concerned with providing non-instructional services; includes school nutrition and day care service.

#### **FACILITIES ACQUISITION AND CONSTRUCTION**

- **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, installing/extending service systems and other built-in equipment.

- **ENERGY CONSERVATION:** Activities concerned with the conservation of energy usage.

**DEBT SERVICE:** Represents the payment of principal and interest to service outstanding debt.

#### **AEA SUPPORT**

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



# Part 3: Financial Section

## CEDAR RAPIDS COMMUNITY SCHOOL DISTRICT 2018-2019 BUDGET

### EXPENDITURE EXPLANATION – BY OBJECT & OTHER FINANCING SOURCES

---

---

#### EXPENDITURE EXPLANATION – BY OBJECT

**SALARIES:** Amounts paid to District employees.

**BENEFITS:** Amounts paid by the District for employee fringe benefit such as IPERS, FICA, group health/life insurance, etc.

**SUPPLIES:** Amounts paid for material items of a consumable nature

**PROPERTY:** Expenditures for the acquisition/construction/improvements of capital assets such as land, buildings, and equipment.

**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:** Interest payment incurred on the lease agreement and general obligation debt.

**FINANCING COSTS:** Costs associated with the issuance or refunding of general obligation debt.

#### EXPENDITURE EXPLANATION – OTHER FINANCING SOURCES

##### OTHER FINANCING

Encompasses other revenues such as sale of bonds, assets, insurance proceeds from loss, etc.

##### OPERATING TRANSFERS IN AND (OUT)

Transfers involve monies moved from various District funds into the Debt Service fund from which the payment of principal and interest on debt occur.

## Part 3: Financial Section

### Cedar Rapids Community School District FY2019 to FY2020 Property Tax Comparision

	FY 2018-2019		FY 2019-2020		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	1.03053	\$5,707,516	1.00932	\$5,713,706	-0.02121	\$6,190	BoE
Instructional Support	0.19432	\$1,148,092	0.10935	\$663,938	-0.08497	(\$484,154)	BoE
Cash Reserve - Special Ed. Deficit	1.17553	\$6,510,593	1.31421	\$7,439,691	0.13868	\$929,098	BoE
Cash Reserve - Enrollment Adv/Open	0.39595	\$2,192,941	0.41457	\$2,346,879	0.01862	\$153,938	BoE
Cash Reserve - ELL	0.18671	\$1,034,069	0.18020	\$1,020,124	-0.00650	(\$13,945)	BoE
Cash Reserve - Cash Flow Purposes	0.00000	\$0	0.00000	\$0	0.00000	\$0	BoE
Budget Guarantee	0.00000	\$0	0.00000	\$0	0.00000	\$0	BoE
State Formula	8.53359	\$47,262,701	8.47829	\$47,995,380	-0.05530	\$732,679	Formula
<b>Total General Fund</b>	<b>11.51663</b>	<b>\$63,855,912</b>	<b>11.50594</b>	<b>\$65,179,718</b>	<b>-0.01069</b>	<b>\$1,323,806</b>	
<b>Management Fund</b>	<b>1.30903</b>	<b>\$7,249,974</b>	<b>1.33988</b>	<b>\$7,585,000</b>	<b>0.03085</b>	<b>\$335,026</b>	BoE
<b>Physical Plant and Equipment Fund (PPEL)</b>							
Voted PPEL (\$1.34)	1.33999	\$7,916,975	1.34000	\$8,136,103	0.00001	\$219,128	Voters
Regular PPEL (\$0.33)	0.33000	1,949,703	0.33000	2,003,667	0.00000	\$53,964	BoE
<b>Total PPEL</b>	<b>1.66999</b>	<b>\$9,866,678</b>	<b>1.67000</b>	<b>\$10,139,770</b>	<b>0.00001</b>	<b>\$273,092</b>	
<b>Debt Service</b>	<b>0.57454</b>	<b>\$3,394,500</b>	<b>0.55429</b>	<b>\$3,365,500</b>	<b>-0.02025</b>	<b>-\$29,000</b>	Voters
<b>Totals</b>	<b>15.07019</b>	<b>\$84,367,064</b>	<b>15.07010</b>	<b>\$86,269,988</b>	<b>-0.00008</b>	<b>\$1,902,924</b>	
Valuation Date	1-1-17		1-1-18		Change		
Taxable Valuation*	\$5,538,432,184		\$5,660,973,838		\$122,541,654	2.21%	
TIF Valuation	369,789,131		410,745,191		\$40,956,060	11.08%	
Debt Service Valuation	\$5,908,221,315		\$6,071,719,029		\$163,497,714	2.77%	

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

## Part 3: Financial Section

### CEDAR RAPIDS COMMUNITY SCHOOL DISTRICT 2019-2020 BUDGET

#### GENERAL FUND SUMMARY

Revenues	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Re-Estimated	FY 2020 Budget
Local Sources	79,455,969	77,427,086	\$ 78,871,619	\$ 80,750,553	\$ 82,700,517
State Sources	111,900,701	115,449,294	116,263,740	116,451,683	116,978,584
Federal Sources	9,125,495	9,000,754	9,620,689	11,824,696	11,653,345
<b>Total Revenues</b>	<b>\$ 200,482,165</b>	<b>\$ 201,877,134</b>	<b>\$ 204,756,048</b>	<b>\$ 209,026,932</b>	<b>\$ 211,332,446</b>
<b>Expenditures By Functional Category</b>					
Regular Instruction	\$ 124,960,105	\$ 128,505,151	\$ 129,450,759	\$ 130,641,156	\$ 133,135,813
Student Support Services	5,503,668	5,662,054	6,391,035	7,088,194	7,122,626
Instructional Staff Support Services	14,315,160	14,564,654	16,753,501	17,825,807	17,954,978
General Administration	3,763,421	4,087,599	4,987,198	5,325,062	5,429,032
Building Administration	12,789,691	13,070,595	12,924,167	13,016,816	13,221,177
Business Administration	5,227,775	5,051,102	5,125,848	5,725,412	6,496,407
Plant Operation and Maintenance	14,431,557	14,457,499	15,281,965	16,092,044	16,228,342
Student Transportation	5,833,771	5,873,265	6,243,039	7,460,671	7,753,607
AEA Support	7,319,340	7,396,246	7,722,183	7,754,813	7,867,389
<b>Total Expenditures</b>	<b>\$ 194,144,488</b>	<b>\$ 198,668,165</b>	<b>\$ 204,879,695</b>	<b>\$ 210,929,975</b>	<b>\$ 215,209,371</b>
Excess of Revenues over Expenditures	6,337,677	3,208,969	(123,647)	(1,903,043)	(3,876,925)
Other Financing Sources (Uses)					
Audit Adjustment to Beginning Balance					
Operating Transfers In (Out)	2,264,748	2,507,346	2,538,700	2,747,063	2,813,416
Excess (Deficiency) of Revenues & Other					
Sources over (under) Expenditures & Other Uses	8,602,425	5,716,315	2,415,053	844,020	(1,063,509)
Beginning Fund Balance	17,043,568	25,645,993	31,362,308	33,777,361	41,215,126
<b>Ending Fund Balance</b>	<b>\$ 25,645,993</b>	<b>\$ 31,362,308</b>	<b>\$ 33,777,361</b>	<b>\$ 34,621,381</b>	<b>\$ 40,151,617</b>
Anticipated Unspent Program Reserves	-	-	-	6,593,745	-
<b>Adjusted Fund Balance Reserve Estimate</b>	<b>\$ 25,645,993</b>	<b>\$ 31,362,308</b>	<b>\$ 33,777,361</b>	<b>\$ 41,215,126</b>	<b>\$ 40,151,617</b>
Fund Balance Reserve (% of General Fund Expenditures)	13.21%	15.79%	16.49%	19.54%	18.66%

#### SUMMARY OF EXPENDITURES (BY OBJECT)

Salaries	129,120,422	132,418,844	134,686,328	137,683,476	139,266,370
Benefits	28,392,780	29,365,015	31,189,379	32,660,827	36,191,590
Purchased Services	17,406,371	18,588,841	20,514,002	21,658,106	23,689,564
Supplies	10,232,841	9,756,234	9,651,399	10,063,943	6,998,273
Property	1,426,166	884,033	850,528	809,296	1,013,930
Other Objects	246,568	258,952	265,876	299,514	182,256
Other Uses	7,319,340	7,396,246	7,722,183	7,754,813	7,867,389
<b>Total Expenditures</b>	<b>194,144,488</b>	<b>198,668,165</b>	<b>204,879,695</b>	<b>210,929,975</b>	<b>215,209,371</b>

## Part 3: Financial Section

### CEDAR RAPIDS COMMUNITY SCHOOL DISTRICT 2019-2020 BUDGET

#### GENERAL FUND REVENUE BY SOURCE

	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Re-Estimated	FY 2020 Budget
<b>Local Sources</b>					
Property Taxes	\$ 60,519,593	\$ 58,430,544	\$ 59,744,891	\$ 61,170,264	\$ 62,657,540
Utility Replacement Tax	3,018,951	3,020,251	2,833,973	2,735,662	2,575,300
Mobile Home Taxes	117,273	114,131	113,492	130,000	130,000
Income Surtaxes	7,168,294	7,523,491	7,304,367	7,809,208	7,850,992
Tuition:					
Regular Program - Individuals	33,434	106,578	56,384	98,500	98,500
Regular Program - LEAs	207,472	282,587	233,580	165,000	170,000
Special Education	1,836,641	1,451,472	1,874,656	1,862,000	1,912,000
Open Enrollment	2,591,893	2,512,222	2,257,268	2,151,000	3,049,396
Summer School	15,771	39,485	17,795	10,000	10,000
Transportation	103,735	81,106	82,566	110,000	107,000
Investment Income	22,021	46,294	342,230	447,023	650,000
Textbook Fees	462,513	438,080	434,662	360,809	361,555
Usage Fees	178,999	166,881	169,081	175,000	175,000
Student Activities	24,573	169,670	171,174	64,048	120,000
Sale of Services	1,359,670	1,372,764	1,568,274	1,676,019	1,687,352
Other Local Sources	1,795,136	1,671,530	1,667,226	1,786,020	1,145,882
<b>Total Local</b>	<b>\$ 79,455,969</b>	<b>\$ 77,427,086</b>	<b>\$ 78,871,619</b>	<b>\$ 80,750,553</b>	<b>\$ 82,700,517</b>
<b>State Sources</b>					
State Foundation Aid	\$ 80,904,052	\$ 84,269,010	\$ 85,103,402	\$ 84,686,258	\$ 84,804,388
Foster Care	93,203	26,542	16,946	35,000	35,000
Beginning Teacher Mentor & Induction	94,460	114,336	-	-	-
Salary Improvement Program	9,169,285	9,433,835	9,626,387	9,745,943	9,854,093
Additional Salary/Professional Development	1,083,634	1,113,928	1,136,085	1,149,725	1,161,470
AEA Flow Through	7,319,340	7,396,246	7,722,183	7,754,813	7,867,389
Early Intervention Grant	1,182,666	1,215,564	1,239,832	1,254,729	1,267,490
Non-public Textbook Aid	54,815	53,777	49,495	51,011	51,011
Non-public School Transportation Aid	725,964	810,394	710,474	710,474	710,474
Juvenile Delinquency Grant	138,938	142,042	90,000	90,000	90,000
Child Development: Age 3 - 5	806,166	795,594	697,631	680,442	680,442
Innovate/At-Risk Early Elementary K-3	420,916	274,162	35,079	43,208	47,839
Empowerment-School Ready	113,715	102,926	78,300	59,400	60,000
Statewide 4-Year Old Preschool	1,650,176	1,730,065	1,909,236	2,189,200	2,315,120
Vocational Aid	35,596	10,138	17,534	12,714	17,534
Teacher Leadership Grant	5,266,250	5,415,833	5,525,234	5,592,749	5,652,647
Commercial & Industrial Replacement	2,316,908	1,970,930	1,862,077	1,992,011	1,992,011
Other State Sources	524,617	573,972	443,845	404,006	371,676
<b>Total State</b>	<b>\$ 111,900,701</b>	<b>\$ 115,449,294</b>	<b>\$ 116,263,740</b>	<b>\$ 116,451,683</b>	<b>\$ 116,978,584</b>
<b>Federal Sources</b>					
Title I	\$ 3,553,890	\$ 3,546,938	\$ 4,122,763	\$ 5,077,633	\$ 5,129,890
21st Century Community Learning	-	225,000	225,000	225,000	168,750
Carl D. Perkins	191,099	193,273	198,048	212,497	209,192
McKinney-Vento Homeless Assistance Grant	36,000	36,000	40,000	40,000	40,000
Technology Literacy Challenge Fund	-	-	-	-	-
Title II - Improving Teacher Quality	614,189	600,755	519,158	666,230	666,230
Title IV - Every Student Succeeds Act	-	-	-	318,565	220,000
Title VI - Rural Education Achievement	63,536	31,938	-	-	-
IDEA Part B	910,054	906,511	950,215	919,012	909,012
Medicaid Reimbursement	3,645,852	3,149,480	2,912,556	2,825,000	3,010,000
Other Federal Sources	110,875	310,859	652,949	1,540,759	1,300,271
<b>Total Federal</b>	<b>\$ 9,125,495</b>	<b>\$ 9,000,754</b>	<b>\$ 9,620,689</b>	<b>\$ 11,824,696</b>	<b>\$ 11,653,345</b>
<b>Total Revenues</b>	<b>\$ 200,482,165</b>	<b>\$ 201,877,134</b>	<b>\$ 204,756,048</b>	<b>\$ 209,026,932</b>	<b>\$ 211,332,446</b>



## Part 3: Financial Section

### CEDAR RAPIDS COMMUNITY SCHOOL DISTRICT 2019-2020 BUDGET

#### GENERAL FUND FORECAST

	FY 2020 Budget		FY 2021 Projected		FY 2022 Projected		FY 2023 Projected	
<b>Revenues</b>								
Local Revenues	\$ 82,700,517	39.1%	\$ 84,354,527	39.1%	\$ 86,041,618	39.1%	\$ 87,762,450	39.1%
State Revenues	116,978,584	55.4%	119,318,156	55.4%	121,704,519	55.4%	124,138,609	55.4%
Federal Revenues	11,653,345	5.5%	11,886,412	5.5%	12,124,140	5.5%	12,366,623	5.5%
<b>Total Revenues</b>	<b>\$ 211,332,446</b>	<b>100.0%</b>	<b>\$ 215,559,095</b>	<b>100.0%</b>	<b>\$ 219,870,277</b>	<b>100.0%</b>	<b>\$ 224,267,682</b>	<b>100.0%</b>
<b>Revenues Percent Increase</b>			<b>2.00%</b>		<b>2.00%</b>		<b>2.00%</b>	
<b>Expenditures By Functional Category</b>								
Regular Instruction	\$ 133,135,813	61.9%	\$ 135,798,529	61.9%	\$ 138,514,500	61.9%	\$ 141,284,790	61.9%
Student Support Services	7,122,626	3.3%	7,265,079	3.3%	7,410,381	3.3%	7,558,589	3.3%
Instructional Staff Support Services	17,954,978	8.3%	18,314,078	8.3%	18,680,360	8.3%	19,053,967	8.3%
General Administration	5,429,032	2.5%	5,537,613	2.5%	5,648,365	2.5%	5,761,332	2.5%
Building Administration	13,221,177	6.1%	13,485,601	6.1%	13,755,313	6.1%	14,030,419	6.1%
Business Administration	6,496,407	3.0%	6,626,335	3.0%	6,758,862	3.0%	6,894,039	3.0%
Plant Operation and Maintenance	16,228,342	7.5%	16,552,909	7.5%	16,883,967	7.5%	17,221,646	7.5%
Student Transportation	7,753,607	3.6%	7,908,679	3.6%	8,066,853	3.6%	8,228,190	3.6%
AEA Support	7,867,389	3.7%	8,024,737	3.7%	8,185,232	3.7%	8,348,937	3.7%
<b>Total Expenditures</b>	<b>\$ 215,209,371</b>	<b>100.0%</b>	<b>\$ 219,513,560</b>	<b>100.0%</b>	<b>\$ 223,903,833</b>	<b>100.0%</b>	<b>\$ 228,381,909</b>	<b>100.0%</b>
<b>Expenditures Percent Increase</b>			<b>2.00%</b>		<b>2.00%</b>		<b>2.00%</b>	
Excess of Revenues over Expenditures	\$ (3,876,925)		\$ (3,954,465)		\$ (4,033,556)		\$ (4,114,227)	
Other Financing Sources (Uses)								
Capital Loan Proceeds	-		-		-		-	
Operating Transfers In (Out)	2,813,416		2,869,684		2,927,078		2,985,620	
Excess (Deficiency) of Revenues & Other Sources over (under) Expenditures & Other Uses	\$ (1,063,509)		\$ (1,084,781)		\$ (1,106,478)		\$ (1,128,607)	
Beginning Fund Balance	41,215,126		40,151,617		39,066,836		37,960,358	
<b>Ending Fund Balance</b>	<b>\$ 40,151,617</b>		<b>\$ 39,066,836</b>		<b>\$ 37,960,358</b>		<b>\$ 36,831,751</b>	
Anticipated Unspent Program Reserves	-		-		-		-	
<b>Fund Balance Reserve (% of Expenditures)</b>	<b>18.66%</b>		<b>17.80%</b>		<b>16.95%</b>		<b>16.13%</b>	

#### SUMMARY OF EXPENDITURES (BY OBJECT)

Salaries	139,266,370	142,051,698	144,892,734	147,790,588
Benefits	36,191,590	36,915,421	37,653,730	38,406,804
Purchased Services	23,689,564	24,163,355	24,646,622	25,139,555
Supplies	6,998,273	7,138,238	7,281,003	7,426,623
Property	1,013,930	1,034,209	1,054,893	1,075,991
Other Objects	182,256	185,901	189,619	193,412
Other Uses	7,867,389	8,024,737	8,185,232	8,348,936
<b>Total Expenditures</b>	<b>215,209,371</b>	<b>219,513,560</b>	<b>223,903,833</b>	<b>228,381,909</b>

## Part 3: Financial Section

### CEDAR RAPIDS COMMUNITY SCHOOL DISTRICT 2019-2020 BUDGET

#### GENERAL FUND EXPENDITURES BY FUNCTIONAL CATEGORY

	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Re-Estimated	FY 2020 Budget
<b>Instruction</b>					
Regular Instruction	\$ 66,781,062	\$ 67,639,450	\$ 67,418,874	\$ 67,498,474	69,073,565.19
Special Program	38,733,222	40,723,621	41,847,011	40,878,335	41,832,239.81
Vocational Program	1,338,727	1,214,838	1,451,561	1,447,609	1,541,792
Other Instructional Program	15,002,732	15,714,078	15,394,817	17,487,047	17,513,959
Nonpublic Program	54,780	59,412	49,228	51,278	51,011
Cocurricular Program	3,049,582	3,153,752	3,289,268	3,278,413	3,123,246
<b>Total</b>	<b>\$ 124,960,105</b>	<b>\$ 128,505,151</b>	<b>\$ 129,450,759</b>	<b>\$ 130,641,156</b>	<b>\$ 133,135,813</b>
<b>Student Support Services</b>					
Guidance Services	4,021,811	4,179,292	4,470,756	4,674,643	4,487,774
Health Services	1,124,504	1,127,771	1,468,109	1,983,876	2,081,358
Psychological Services	51,388	27,608	67,989	22,765	7,500
Speech Pathology and Audiology Services	199,347	236,001	286,873	308,911	404,026
Other Student Support Services	106,618	91,382	97,308	97,999	141,968
<b>Total</b>	<b>\$ 5,503,668</b>	<b>\$ 5,662,054</b>	<b>\$ 6,391,035</b>	<b>\$ 7,088,194</b>	<b>\$ 7,122,626</b>
<b>Instructional Staff Support Services</b>					
Improvement of Instruction	\$ 9,612,590	\$ 10,316,103	\$ 12,360,513	\$ 12,979,855	\$ 13,482,512
Educational Media Services	1,933,215	1,804,132	1,776,844	1,728,893	1,620,413
Instruction-Related Technology	2,769,355	2,444,419	2,616,144	3,117,059	2,852,053
<b>Total</b>	<b>\$ 14,315,160</b>	<b>\$ 14,564,654</b>	<b>\$ 16,753,501</b>	<b>\$ 17,825,807</b>	<b>\$ 17,954,978</b>
<b>General Administration</b>					
Board of Educational Services	\$ 277,896	\$ 453,189	\$ 375,752	\$ 334,066	\$ 318,500
Executive Administration	3,485,525	3,634,410	4,611,446	4,990,996	5,110,532
<b>Total</b>	<b>\$ 3,763,421</b>	<b>\$ 4,087,599</b>	<b>\$ 4,987,198</b>	<b>\$ 5,325,062</b>	<b>\$ 5,429,032</b>
<b>Building Administration</b>					
Office of the Principal	\$ 12,789,691	\$ 13,070,595	\$ 12,924,167	\$ 13,016,816	\$ 13,221,177
<b>Total</b>	<b>\$ 12,789,691</b>	<b>\$ 13,070,595</b>	<b>\$ 12,924,167</b>	<b>\$ 13,016,816</b>	<b>\$ 13,221,177</b>
<b>Business Administration</b>					
Fiscal Services	\$ 2,509,329	\$ 2,484,996	\$ 2,544,455	\$ 2,581,634	\$ 2,739,150
Purchasing/Warehouse/Distribution Services	737,906	714,605	795,847	739,711	710,596
Printing/Publication/Duplication	743,503	692,777	749,853	769,466	777,853
Research/Evaluation/Planning	12,212	-	-	-	-
Public Information Services	254,869	254,746	141,150	163,252	167,009
Human Resources	874,319	811,577	801,348	1,204,844	1,227,579
Administrative Technology Services	84,781	84,284	80,067	254,596	861,820
Other Support Services	10,856	8,117	13,128	11,909	12,400
<b>Total</b>	<b>\$ 5,227,775</b>	<b>\$ 5,051,102</b>	<b>\$ 5,125,848</b>	<b>\$ 5,725,412</b>	<b>\$ 6,496,407</b>
<b>Plant Operation and Maintenance</b>					
Operations	\$ 14,243,147	\$ 14,289,188	\$ 15,100,188	\$ 15,817,048	\$ 15,917,164
Equipment Upkeep	70,128	57,216	50,514	72,925	68,300
Vehicle Operation and Maintenance	109,609	96,564	112,446	109,119	97,000
Security Services	8,673	14,531	18,817	92,952	145,878
<b>Total</b>	<b>\$ 14,431,557</b>	<b>\$ 14,457,499</b>	<b>\$ 15,281,965</b>	<b>\$ 16,092,044</b>	<b>\$ 16,228,342</b>
<b>Student Transportation</b>					
Student Transportation	\$ 5,481,132	\$ 5,428,374	\$ 5,622,266	\$ 6,923,349	\$ 6,603,507
Vehicle Operation	263,196	313,367	481,581	524,309	1,030,100
Vehicle Servicing & Maintenance	89,443	131,524	139,192	13,013	120,000
<b>Total</b>	<b>\$ 5,833,771</b>	<b>\$ 5,873,265</b>	<b>\$ 6,243,039</b>	<b>\$ 7,460,671</b>	<b>\$ 7,753,607</b>
<b>AEA Support</b>					
	<b>\$ 7,319,340</b>	<b>\$ 7,396,246</b>	<b>\$ 7,722,183</b>	<b>\$ 7,754,813</b>	<b>\$ 7,867,389</b>
<b>Total Expenditures</b>	<b>\$ 194,144,488</b>	<b>\$ 198,668,165</b>	<b>\$ 204,879,695</b>	<b>\$ 210,929,975</b>	<b>\$ 215,209,371</b>

## Part 3: Financial Section

### CEDAR RAPIDS COMMUNITY SCHOOL DISTRICT 2019 - 2020 BUDGET

#### MANAGEMENT FUND SUMMARY

Revenues	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Re-Estimated	FY 2020 Budget
Local Sources					
Property Taxes	\$ 4,761,990	\$ 7,233,423	\$ 8,233,568	\$ 6,949,027	\$ 7,295,143
Utility Replacement Tax	237,186	374,383	390,852	310,947	299,883
Investment Income	8,056	10,910	26,160	65,066	110,000
Mobile Home Taxes	10,077	14,123	15,737	13,000	13,000
Other Local Sources	157,285	198,704	343,443	122,500	62,500
State Sources					
Other State Sources	2,749	3,055	3,119	5,000	5,000
Commercial & Industrial Replacement	182,724	243,637	256,811	226,421	226,421
<b>Total Revenues</b>	<b>\$ 5,360,067</b>	<b>\$ 8,078,235</b>	<b>\$ 9,269,690</b>	<b>\$ 7,691,961</b>	<b>\$ 8,011,947</b>
<b>Expenditures (By Functional Category)</b>					
Regular Instruction	\$ 3,592,121	\$ 3,462,711	\$ 3,745,525	\$ 3,628,149	\$ 3,829,047
Instructional Staff Support	69,563	95,780	82,421	106,217	145,222
General Administration	200,463	200,147	213,501	218,999	163,500
Building Administration	552,886	592,929	393,973	493,507	405,791
Business Administration	214,321	165,502	198,689	243,419	207,834
Plant Operation and Maintenance	1,924,887	1,922,913	1,878,003	1,958,798	1,760,834
Student Transportation	612,819	555,609	742,591	580,000	716,696
Non-Instructional Programs	250,875	238,466	156,124	255,000	180,000
<b>Total Expenditures</b>	<b>\$ 7,417,935</b>	<b>\$ 7,234,057</b>	<b>\$ 7,410,827</b>	<b>\$ 7,484,089</b>	<b>\$ 7,408,924</b>
Excess of Revenues over(under)					
Expenditures	\$ (2,057,868)	\$ 844,178	\$ 1,858,863	\$ 207,872	\$ 603,023
Other Financing Sources (Uses)					
Insurance Proceeds from Loss of Property	\$ 48,706	\$ 46,833	\$ 50,000	\$ 50,000	\$ 50,000
Downward Adjustment to Fund Balance					
Operating Transfers In (Out)	\$ (117,465)	\$ (172,554)	\$ (355,699)	\$ (300,000)	\$ (290,000)
<b>Total Other Financing Sources</b>	<b>\$ (68,759)</b>	<b>\$ (125,721)</b>	<b>\$ (305,699)</b>	<b>\$ (250,000)</b>	<b>\$ (240,000)</b>
Beginning Fund Balance	6,358,104	4,231,477	4,949,934	6,503,098	6,460,970
<b>Ending Fund Balance</b>	<b>\$ 4,231,477</b>	<b>\$ 4,949,934</b>	<b>\$ 6,503,098</b>	<b>\$ 6,460,970</b>	<b>\$ 6,823,993</b>

#### SUMMARY OF EXPENDITURES (BY OBJECT)

Early Retirement Salary/Benefit Incentives	\$ 2,997,218	\$ 2,656,601	\$ 2,787,454	\$ 2,878,774	\$ 2,715,459
Insurance					
Worker's Compensation	1,909,802	1,963,117	1,899,352	2,000,000	1,870,000
Property Insurance	674,838	651,178	672,691	665,000	693,521
Auto Liability	316,198	316,066	325,866	320,000	441,696
General Liability	230,535	234,840	226,536	240,000	228,202
Equipment Breakdown	794,716	907,155	932,306	925,000	1,050,000
Other Insurance	249,374	228,596	292,368	335,500	318,046
	\$ 4,175,463	\$ 4,300,952	\$ 4,349,119	\$ 4,485,500	\$ 4,601,465
Other Expenses	\$ 245,254	\$ 276,504	\$ 274,254	\$ 119,815	\$ 92,000
<b>Total Expenditures</b>	<b>\$ 7,417,935</b>	<b>\$ 7,234,057</b>	<b>\$ 7,410,827</b>	<b>\$ 7,484,089</b>	<b>\$ 7,408,924</b>

## Part 3: Financial Section

### CEDAR RAPIDS COMMUNITY SCHOOL DISTRICT 2019-2020 BUDGET

#### PHYSICAL, PLANT AND EQUIPMENT LEVY (PPEL) FUND SUMMARY VOTED AND REGULAR COMBINED

Revenues	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Re-Estimated	FY 2020 Budget
Local Sources					
Property Taxes	\$ 8,159,045	\$ 8,176,778	\$ 8,941,120	\$ 9,479,985	\$ 8,862,437
Utility Replacement Tax	376,102	392,693	403,470	369,693	369,693
Investment Income	9,037	14,004	24,472	70,865	140,000
Mobile Home Taxes	14,986	13,270	16,614	13,000	13,000
Other Local Sources	217,120	285,611	689,611	145,000	145,000
State Sources					-
Other State Sources	3,695	5,087	3,219	4,000	4,000
Commerical & Industrial Replacement	289,744	298,802	265,102	288,857	288,857
Federal Sources					-
Other Federal Sources	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ 9,069,729</b>	<b>\$ 9,186,245</b>	<b>\$ 10,343,608</b>	<b>\$ 10,371,400</b>	<b>\$ 9,822,987</b>
<b>Expenditures (By Functional Category)</b>					
School Bus Acquisition	\$ 1,309,170	\$ 928,906	767,140	1,000,000	1,000,000
Business Administration	207,682	612,753	201,762	500,000	1,000,000
Site Acquisition	-	115,298	1,832	-	-
Site Improvement Services	1,073,350	644,127	728,593	1,392,000	1,307,000
Building Improvements	4,011,198	6,900,440	6,011,707	3,455,000	4,230,000
Energy Conservation	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 6,601,400</b>	<b>\$ 9,201,524</b>	<b>\$ 7,711,034</b>	<b>\$ 6,347,000</b>	<b>\$ 7,537,000</b>
Excess of Revenues over Expenditures	\$ 2,468,329	\$ (15,279)	\$ 2,632,574	\$ 4,024,400	\$ 2,285,987
Other Financing Sources					
Proceeds on disposal of capital assets	\$ 2,501	\$ -	\$ -	\$ 256,893	\$ -
Proceeds from Lease Purchase	-	-	-	380,340	-
Operating transfer in (out)	(1,515,500)	(1,321,441)	(1,615,080)	(1,977,552)	(1,977,553)
<b>Total Other Financing</b>	<b>(1,512,999)</b>	<b>(1,321,441)</b>	<b>(1,615,080)</b>	<b>(1,340,319)</b>	<b>(1,977,553)</b>
Beginning Fund Balance	6,547,906	7,503,236	6,166,516	7,184,010	9,868,091
<b>Ending Fund Balance</b>	<b>\$ 7,503,236</b>	<b>\$ 6,166,516</b>	<b>\$ 7,184,010</b>	<b>\$ 9,868,091</b>	<b>\$ 10,176,525</b>



## Part 3: Financial Section

### CEDAR RAPIDS COMMUNITY SCHOOL DISTRICT 2019-2020 BUDGET

#### STUDENT ACTIVITY FUNDS

	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Re-Estimated	FY 2020 Budget
<b>Revenues</b>					
Local Sources					
Investment Income	\$ 1,569	\$ 1,319	\$ 1,387	\$ 5,000	\$ 5,000
Student Activities					
Administration	\$ 217,242	\$ 218,968	\$ 213,721	\$ 268,572	\$ 268,572
Athletics	\$ 1,274,138	\$ 1,081,933	\$ 1,056,493	\$ 1,343,636	\$ 1,343,636
Donations	\$ 34,968	\$ 29,743	\$ 29,044	\$ 36,938	\$ 36,938
Fine Arts	\$ 848,678	\$ 814,892	\$ 795,731	\$ 1,012,002	\$ 1,012,002
IMC	\$ 6,256	\$ 5,893	\$ 5,754	\$ 7,318	\$ 7,318
Student Activities	\$ 473,566	\$ 462,532	\$ 451,656	\$ 574,411	\$ 574,411
Revolving Fees	\$ 772,506	\$ 589,621	\$ 575,757	\$ 732,241	\$ 732,241
Trips & Miscellaneous	\$ 323,773	\$ 261,604	\$ 255,453	\$ 324,882	\$ 324,882
<b>Total Revenues</b>	<b>\$ 3,952,696</b>	<b>\$ 3,466,505</b>	<b>\$ 3,384,996</b>	<b>\$ 4,305,000</b>	<b>\$ 4,305,000</b>
<b>Expenditures (By Object)</b>					
Co-curricular Student Activities					
Administration	\$ 116,632	\$ 99,752	\$ 99,503	\$ 130,660	130,660
Athletics	1,337,846	1,059,095	\$ 1,056,447	\$ 1,387,251	1,387,251
Donations	47,244	24,853	\$ 24,791	\$ 32,554	32,554
Fine Arts	900,177	852,130	\$ 850,000	\$ 1,116,160	1,116,160
IMC	9,650	7,140	\$ 7,122	\$ 9,352	9,352
Student Activities	547,505	424,414	\$ 423,353	\$ 555,917	555,917
Revolving Fees	740,433	594,609	\$ 593,122	\$ 778,846	778,846
Trips & Miscellaneous	335,391	224,653	\$ 224,091	\$ 294,260	294,260
<b>Total Expenditures</b>	<b>\$ 4,034,878</b>	<b>\$ 3,286,646</b>	<b>\$ 3,278,429</b>	<b>\$ 4,305,000</b>	<b>\$ 4,305,000</b>
Excess of Revenues over Expenditures	\$ (82,182)	\$ 179,859	\$ 106,567	\$ -	\$ -
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	1,333,910	1,251,728	1,431,587	1,538,154	1,538,154
<b>Ending Fund Balance</b>	<b>\$ 1,251,728</b>	<b>\$ 1,431,587</b>	<b>\$ 1,538,154</b>	<b>\$ 1,538,154</b>	<b>\$ 1,538,154</b>

## Part 3: Financial Section

### CEDAR RAPIDS COMMUNITY SCHOOL DISTRICT 2019-2020 BUDGET

#### SAVE FUND SUMMARY

Revenues	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Re-Estimated	FY 2020 Budget
Local Sources					
Investment Income	8,535	18,108	32,055	41,891	300,000
Other Local Revenue	231,597	102,427	87,812	89,970	89,970
State Sources					
SAVE (Secure an Advanced Vision for Education)	\$ 16,080,075	\$ 16,214,084	\$ 15,915,029	17,565,842	17,443,055
Other State Grants	-	13,721	15,988	-	-
Federal Sources					
Federal Grants	167,113	25,727	29,978	-	-
<b>Total Revenues</b>	<b>\$ 16,487,320</b>	<b>\$ 16,374,067</b>	<b>\$ 16,080,862</b>	<b>\$ 17,697,703</b>	<b>\$ 17,833,025</b>
<b>Expenditures (By Functional Category)</b>					
Regular Instruction	\$ 2,039,781	\$ 46,450	\$ 1,290,209	2,101,967	2,000,000
Instructional Staff Support	620,655	2,833,021	352,163	2,726,158	674,000
General Administration	183,064	607,027	207,745	329,282	328,782
Business Administration	182,811	533,157	404,768	36,800	19,800
Plant Operation and Maintenance	126,992	298,550	196,446	198,015	200,448
Student Transportation	-	-	38,795	-	-
Nutrition Services	-	-	80,648	119,352	100,000
Site Acquisition	-	6,322	1,150	-	-
Site Improvement Services	95,165	56,690	-	1,061,450	858,350
Building Improvements	4,296,550	1,308,853	1,179,220	2,413,000	156,800
Other Facilities and Construction	906	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 7,545,924</b>	<b>\$ 5,690,070</b>	<b>\$ 3,751,144</b>	<b>\$ 8,986,024</b>	<b>\$ 4,338,180</b>
Excess of Revenues over Expenditures	\$ 8,941,396	\$ 10,683,997	\$ 12,329,718	\$ 8,711,679	\$ 13,494,845
Other Financing Sources					
Revenue Bonds	\$ -	\$ -	\$ -	\$ 25,185,000	\$ -
Sale of Assets	\$ 176	\$ 203,329	\$ 21,423	\$ 230,183	\$ -
Operating Transfers In (Out)	(8,554,304)	(13,117,954)	(10,960,339)	(4,383,302)	(14,258,876)
<b>Total Other Financing Sources</b>	<b>\$ (8,554,128)</b>	<b>\$ (12,914,625)</b>	<b>\$ (10,938,916)</b>	<b>\$ 21,031,881</b>	<b>\$ (14,258,876)</b>
Beginning Fund Balance	7,840,180	8,227,448	5,996,820	7,387,622	37,131,182
<b>Ending Fund Balance</b>	<b>\$ 8,227,448</b>	<b>\$ 5,996,820</b>	<b>\$ 7,387,622</b>	<b>\$ 37,131,182</b>	<b>\$ 36,367,151</b>

## Part 3: Financial Section

### CEDAR RAPIDS COMMUNITY SCHOOL DISTRICT 2019 - 2020 BUDGET

#### DEBT SERVICE FUND SUMMARY

Revenues	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Re-Estimated	FY 2020 Budget
Local Sources					
Property Taxes	\$ -	\$ -	\$ 1,985,458	3,361,291	3,241,436
Utility Replacement Tax	-	-	13,909	21,605	124,057
Investment Income	105,153	129,026	203,611	334,855	330,000
Moblle Home Taxes	-	-	3,707	5,554	-
Other Local Sources	-	-	-	-	-
State Sources	-	-	-	-	-
Other State Sources	-	-	689	1,087	-
Commerical & Industrial Replacement	-	-	56,743	99,377	99,377
Other Federal Sources	-	-	-	-	-
IRS Tax Credit *	576,797	578,038	578,658	580,830	580,830
<b>Total Revenues</b>	<b>\$ 681,950</b>	<b>\$ 707,064</b>	<b>\$ 2,842,775</b>	<b>\$ 4,404,599</b>	<b>\$ 4,375,700</b>
<b>Expenditures (By Object)</b>					
Principal Payments	\$ 3,710,000	\$ 8,369,000	\$ 8,340,000	4,131,553	12,800,000
Principal Lease Payments	-	-	-	-	-
Interest Payments	5,549,533	4,211,594	3,935,104	3,704,028	4,082,477
Financing Costs	118,828	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 9,378,361</b>	<b>\$ 12,580,594</b>	<b>\$ 12,275,104</b>	<b>\$ 7,835,581</b>	<b>\$ 16,882,477</b>
Excess of Revenues over Expenditures	\$ (8,696,411)	\$ (11,873,530)	\$ (9,432,329)	\$ (3,430,982)	\$ (12,506,777)
Other Financing Sources					
Residual Equity Transfers (PPEL)	\$ -	\$ -	\$ -	-	-
Payments to refund bond escrow agent	(15,350,000)	-	-	-	-
Refunding debt issued	15,470,560	-	-	-	-
Operating Transfers in (out)	8,152,243	12,582,020	10,844,646	4,393,228	14,267,450
<b>Total Other Financing Sources</b>	<b>\$ 8,272,803</b>	<b>\$ 12,582,020</b>	<b>\$ 10,844,646</b>	<b>\$ 4,393,228</b>	<b>\$ 14,267,450</b>
Beginning Fund Balance	13,042,224	12,618,616	13,327,106	14,739,423	15,701,669
<b>Ending Fund Balance</b>	<b>\$ 12,618,616</b>	<b>\$ 13,327,106</b>	<b>\$ 14,739,423</b>	<b>\$ 15,701,669</b>	<b>\$ 17,462,342</b>

\* FEDERAL INTEREST TAX CREDIT

An interest tax credit totaling \$9.1 million is paid by the Federal Government to the District over the life of QSCB bonds through June 30, 2029. This subsidy reduces the net interest cost to \$0.5 million.

## Part 3: Financial Section

### CEDAR RAPIDS COMMUNITY SCHOOL DISTRICT 2019-2020 BUDGET

#### SCHOOL NUTRITION FUND SUMMARY

	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Re-Estimated	FY 2020 Budget
<b>Revenues</b>					
Local Sources					
Investment Income	\$ 2,337	\$ 4,122	\$ 7,598	\$ 17,745	\$ 30,000
Daily Sales - Reimbursable	1,956,756	1,809,257	1,781,773	1,928,400	1,627,750
Daily Sales - Non-Reimbursable	665,218	704,428	649,451	701,500	676,600
Special Food Functions	355,680	328,990	374,379	335,000	300,000
Other Local Sources	141,666	62,810	71,992	52,500	52,500
Total	3,121,657	2,909,607	2,885,193	3,035,145	2,686,850
State Sources					
School Lunch Cash Assistance	\$ 48,007	\$ 49,453	\$ 50,451	\$ 50,000	\$ 50,000
School Breakfast Cash Assistance	15,814	17,011	18,101	16,650	16,650
Total	63,821	66,464	68,552	66,650	66,650
Federal Sources					
School Lunch Cash Assistance	\$ 3,603,696	\$ 3,937,360	\$ 4,117,097	\$ 3,900,000	\$ 4,600,000
School Breakfast Cash Assistance	985,112	1,084,121	1,162,248	\$ 1,050,000	\$ 1,400,000
Summer Food Service Program	-	56,938	150,571	\$ 150,800	\$ 75,000
Fruit and Vegetable Program	53,430	75,105	70,245	\$ 75,000	\$ 75,000
Food Distribution Program	609,351	378,252	473,325	\$ 485,000	\$ 603,000
Miscellaneous Federal	-	-	1,000	\$ 63,680	\$ 10,000
Total	5,251,589	5,531,776	5,974,486	5,724,480	6,763,000
<b>Total Revenues</b>	<b>\$ 8,437,067</b>	<b>\$ 8,507,847</b>	<b>\$ 8,928,231</b>	<b>\$ 8,826,275</b>	<b>\$ 9,516,500</b>
<b>Expenses (By Object)</b>					
Salaries	\$ 3,182,962	\$ 3,340,324	\$ 3,394,651	\$ 3,410,919	\$ 3,454,556
Benefits	\$ 477,083	\$ 677,067	\$ 641,043	\$ 679,790	\$ 803,749
Purchased Service	\$ 16,528	\$ 16,675	\$ 15,996	\$ 24,250	\$ 24,000
Supplies	\$ 3,742,186	\$ 3,880,486	\$ 3,859,538	\$ 3,170,000	\$ 3,869,500
Property	\$ 98,845	\$ 94,604	\$ 104,317	\$ 193,680	\$ 237,500
Other	\$ 1,202	\$ 895	\$ 2,515	\$ 1,000	\$ 1,200
<b>Total Expenses</b>	<b>\$ 7,518,806</b>	<b>\$ 8,010,051</b>	<b>\$ 8,018,060</b>	<b>\$ 7,479,639</b>	<b>\$ 8,390,505</b>
Excess of Revenues over Expenses	\$ 918,261	\$ 497,796	\$ 910,171	\$ 1,346,636	\$ 1,125,995
Other Financing Sources					
Capital Contributions	\$ -	\$ -	\$ 178,238	\$ -	\$ -
Sale of Assets	(951)	-	-	-	-
GASB Statement No. 68 and No. 71	-	-	-	-	-
Operating Transfers in (out)	(479,969)	(524,086)	(531,379)	(520,000)	(595,000)
<b>Total Other Financing</b>	<b>\$ (480,920)</b>	<b>\$ (524,086)</b>	<b>\$ (353,141)</b>	<b>\$ (520,000)</b>	<b>\$ (595,000)</b>
Beginning Fund Balance	322,867	760,208	733,918	1,290,948	2,117,584
<b>Ending Fund Balance</b>	<b>\$ 760,208</b>	<b>\$ 733,918</b>	<b>\$ 1,290,948</b>	<b>\$ 2,117,584</b>	<b>\$ 2,648,579</b>
GASB Statement No. 68 and No. 71	\$ 2,092,772	\$ 2,092,772	\$ 2,893,956	\$ 2,893,956	\$ 2,893,956
<b>Adjusted Ending Fund Balance</b>	<b>\$ 2,852,980</b>	<b>\$ 2,826,690</b>	<b>\$ 4,184,904</b>	<b>\$ 5,011,540</b>	<b>\$ 5,542,535</b>



## Part 3: Financial Section

### CEDAR RAPIDS COMMUNITY SCHOOL DISTRICT 2019-2020 BUDGET

#### DAY CARE FUND SUMMARY

	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Re-Estimated	FY 2020 Budget
<b>Local Revenues</b>					
Local Sources					
Community Activity *	4,244,905	4,322,722	4,251,865	4,278,113	4,498,083
Other Local Sources	164,033	162,937	163,912	146,840	149,105
Total Local Sources	\$ 4,408,938	\$ 4,485,659	\$ 4,415,777	\$ 4,424,953	\$ 4,647,188
State Sources	-	-	-	-	-
Federal Sources					
Child/Adult Food Care Program **	\$ 128,635	\$ 126,853	\$ 135,925	\$ 84,382	\$ 100,332
Other Federal Sources	-	-	-	-	-
Total Federal Sources	\$ 128,635	\$ 126,853	\$ 135,925	\$ 84,382	\$ 100,332
<b>Total Revenues</b>	<b>\$ 4,537,573</b>	<b>\$ 4,612,512</b>	<b>\$ 4,551,702</b>	<b>\$ 4,509,335</b>	<b>\$ 4,747,520</b>
<b>Expenses (By Object)</b>					
Salaries	\$ 3,122,924	\$ 3,209,892	\$ 3,184,498	\$ 3,421,918	\$ 3,275,917
Benefits	358,419	567,329	606,454	\$ 672,528	\$ 742,450
Purchased Service	109,207	107,135	90,443	\$ 100,796	\$ 100,796
Supplies	649,104	660,637	683,976	\$ 613,609	\$ 623,339
Property	-	3,493	1,747	\$ 1,000	\$ 1,000
Other Objects	60	115	288	-	-
Other Uses	-	-	-	-	-
<b>Total Expenses</b>	<b>\$ 4,239,714</b>	<b>\$ 4,548,601</b>	<b>\$ 4,567,406</b>	<b>\$ 4,809,851</b>	<b>\$ 4,743,502</b>
Excess of Revenues over Expenses	\$ 297,859	\$ 63,911	\$ (15,704)	\$ (300,516)	\$ 4,018
Other Financing Sources	\$ -	\$ -	\$ -	\$ -	\$ -
Sale of Assets	-	-	-	-	-
GASB No. 68 & No. 71 Adjustments	-	-	-	-	-
Operating Transfers in (out)	250,247	46,669	79,151	40,563	40,563
<b>Total Other Financing</b>	<b>\$ 250,247</b>	<b>\$ 46,669</b>	<b>\$ 79,151</b>	<b>\$ 40,563</b>	<b>\$ 40,563</b>
Beginning Fund Balance	927,600	1,475,706	1,586,286	1,649,733	1,389,780
<b>Ending Fund Balance</b>	<b>\$ 1,475,706</b>	<b>\$ 1,586,286</b>	<b>\$ 1,649,733</b>	<b>\$ 1,389,780</b>	<b>\$ 1,434,361</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>\$ 3,869,475</b>	<b>\$ 3,638,615</b>	<b>\$ 4,303,073</b>	<b>\$ 4,043,120</b>	<b>\$ 4,087,701</b>

\* COMMUNITY ACTIVITY: Fees assessed to patrons for childcare.

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

Grants and other assistance to initiate and maintain nonprofit food service programs for children, elderly or impaired adults in nonresidential day care facilities and children in emergency shelters

# Part 3: Financial Section

## Notice of Public Hearing Proposed Cedar Rapids School Budget Summary Fiscal Year 2019-2020

Department of Management - Form S-PB-8

		Budget 2020	Re-est. 2019	Actual 2018	Avg %18-20
Taxes Levied on Property	1	82,897,138	80,787,292	78,905,036	2.5%
Utility Replacement Excise Tax	2	3,372,849	3,579,778	3,642,203	-3.8%
Income Surtaxes	3	7,310,683	7,809,208	7,304,367	0.0%
Tuition\Transportation Received	4	5,354,500	5,354,500	4,522,249	
Earnings on Investments	5	1,009,348	1,006,348	637,513	
Nutrition Program Sales	6	3,119,646	2,964,900	2,805,602	
Student Activities and Sales	7	4,709,808	4,709,808	3,989,445	
Other Revenues from Local Sources	8	8,624,084	8,323,897	8,896,038	
Revenue from Intermediary Sources	9	0	0	0	
State Foundation Aid	10	115,465,124	112,491,547	112,334,612	
Instructional Support State Aid	11	508,076	0	0	
Other State Sources	12	19,670,156	19,670,156	18,073,648	
Commercial & Industrial State Replacement	13	2,961,490	2,606,666	2,440,733	
Title I Grants	14	5,081,471	5,081,471	4,122,763	
IDEA and Other Federal Sources	15	13,420,718	12,480,967	12,216,973	
Total Revenues	16	273,505,091	266,866,538	259,891,185	
General Long-Term Debt Proceeds	17	0	0	0	
Transfers In	18	16,122,383	9,822,474	15,310,317	
Proceeds of Fixed Asset Dispositions	19	20,000	20,000	384,821	
Total Revenues & Other Sources	20	289,647,474	276,709,012	275,586,323	
Beginning Fund Balance	21	81,651,721	71,428,094	62,865,549	
<b>Total Resources</b>	22	371,299,195	348,137,106	338,451,871	
<b>*Instruction</b>	23	152,076,800	144,295,302	137,767,621	5.1%
Student Support Services	24	6,274,217	5,976,874	6,445,116	
Instructional Staff Support Services	25	20,121,983	21,330,839	16,927,533	
General Administration	26	6,972,720	6,463,531	5,614,915	
School/Building Administration	27	13,815,737	13,110,589	13,318,140	
Business & Central Administration	28	6,031,775	5,729,804	5,841,931	
Plant Operation and Maintenance	29	16,933,529	16,170,743	17,543,985	
Student Transportation	30	7,907,334	7,483,526	7,800,257	
This row is intentionally left blank	31	0	0	0	
<b>*Total Support Services (lines 24-31)</b>	31A	78,057,295	76,265,906	73,491,877	3.1%
<b>*Noninstructional Programs</b>	32	13,549,144	12,276,912	12,712,411	3.2%
Facilities Acquisition and Construction	33	9,049,450	8,321,450	7,922,502	
Debt Service	34	7,748,528	7,748,528	12,275,104	
AEA Support - Direct to AEA	35	8,431,714	7,754,813	7,722,183	
<b>*Total Other Expenditures (lines 33-35)</b>	35A	25,229,692	23,824,791	27,919,790	-4.9%
Total Expenditures	36	268,912,931	256,662,911	251,891,699	
Transfers Out	37	16,122,383	9,822,474	15,132,078	
Total Expenditures & Other Uses	38	285,035,314	266,485,385	267,023,777	
Ending Fund Balance	39	86,263,881	81,651,721	71,428,094	
<b>Total Requirements</b>	40	371,299,195	348,137,106	338,451,871	

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

15.07011

Location of Public Hearing:

Date of Hearing:

Time of Hearing:

**ELSC Building 2500 Edgewood Road NW,  
Cedar Rapids, IA 52045**

04/08/19  
mm/dd/yy

5:30PM

The Board of Directors will conduct a public hearing on the proposed 2019/20 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.

# Part 3: Financial Section

## Adopted Cedar Rapids School Budget Summary

District No. 1053

Department of Management - Form S-AB

		Budget 2020	Re-est. 2019	Actual 2018
Taxes Levied on Property	1	82,897,138	80,787,292	78,905,036
Utility Replacement Excise Tax	2	3,372,849	3,579,778	3,642,203
Income Surtaxes	3	7,310,683	7,809,208	7,304,367
Tuition\Transportation Received	4	5,354,500	5,354,500	4,522,249
Earnings on Investments	5	1,009,348	1,006,348	637,513
Nutrition Program Sales	6	3,119,646	2,964,900	2,805,602
Student Activities and Sales	7	4,709,808	4,709,808	3,989,445
Other Revenues from Local Sources	8	8,624,084	8,323,897	8,896,038
Revenue from Intermediary Sources	9	0	0	0
State Foundation Aid	10	115,465,124	112,491,547	112,334,612
Instructional Support State Aid	11	508,076	0	0
Other State Sources	12	19,670,156	19,670,156	18,073,648
Commercial & Industrial State Replacement	13	2,961,490	2,606,666	2,440,733
Title I Grants	14	5,081,471	5,081,471	4,122,763
IDEA and Other Federal Sources	15	13,420,718	12,480,967	12,216,973
Total Revenues	16	273,505,091	266,866,538	259,891,185
General Long-Term Debt Proceeds	17	0	0	0
Transfers In	18	16,122,383	9,822,474	15,310,317
Proceeds of Fixed Asset Dispositions	19	20,000	20,000	384,821
Total Revenues & Other Sources	20	289,647,474	276,709,012	275,586,323
Beginning Fund Balance	21	81,651,721	71,428,094	62,865,549
<b>Total Resources</b>	22	371,299,195	348,137,106	338,451,871
<b>*Instruction</b>	23	152,076,800	144,295,302	137,767,621
Student Support Services	24	6,274,217	5,976,874	6,445,116
Instructional Staff Support Services	25	20,121,983	21,330,839	16,927,533
General Administration	26	6,972,720	6,463,531	5,614,915
School/Building Administration	27	13,815,737	13,110,589	13,318,140
Business & Central Administration	28	6,031,775	5,729,804	5,841,931
Plant Operation and Maintenance	29	16,933,529	16,170,743	17,543,985
Student Transportation	30	7,907,334	7,483,526	7,800,257
This row is intentionally left blank	31	0	0	0
<b>*Total Support Services (lines 24-31)</b>	31A	78,057,295	76,265,906	73,491,877
<b>*Noninstructional Programs</b>	32	13,549,144	12,276,912	12,712,411
Facilities Acquisition and Construction	33	9,049,450	8,321,450	7,922,502
Debt Service	34	7,748,528	7,748,528	12,275,104
AEA Support - Direct to AEA	35	8,431,714	7,754,813	7,722,183
<b>*Total Other Expenditures (lines 33-35)</b>	35A	25,229,692	23,824,791	27,919,790
Total Expenditures	36	268,912,931	256,662,911	251,891,699
Transfers Out	37	16,122,383	9,822,474	15,132,078
Total Expenditures & Other Uses	38	285,035,314	266,485,385	267,023,777
Ending Fund Balance	39	86,263,881	81,651,721	71,428,094
<b>Total Requirements</b>	40	371,299,195	348,137,106	338,451,871

# Part 3: Financial Section

## ADOPTION OF BUDGET AND TAXES JULY 1, 2019-JUNE 30, 2020

Department of Management - Form S-TX

### Cedar Rapids

District Number 1053

#### Total Special Program Funding

Instructional Support (A&L line 10.27)	097	9,023,006
Educational Improvement (A&L line 11.3)	099	0
Voted Physical Plant & Equipment (A&L line 19.3)	105	8,136,103

#### 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	53,709,086			
+Educational Improvement Levy (A&L line 15.5)	2	0			
+Cash Reserve Levy - SBRC (A&L line 15.9)	3	10,806,693			
+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	64,515,779	11.39659	61,965,088	2,550,691
+Instructional Support Levy (A&L line 15.13)	7	663,938	.10935	639,468	24,470
=Total General Fund Levy (A&L line 15.12)	8	65,179,717	11.50594	62,604,556	2,575,161
	9				
Management	10	7,585,000	1.33988	7,285,143	299,857
Amana Library	11	0	.00000	0	0
Voted Physical Plant & Equipment (Loan Agreement)	12	0			
+Voted Physical Plant & Equipment (Capital Project)	13	8,136,103			
=Subtotal Voted Physical Plant & Equipment	14	8,136,103	1.34000	7,836,194	299,909
+Regular Physical Plant & Equipment	15	2,003,667	.33000	1,929,809	73,858
=Total Physical Plant & Equipment	16	10,139,770			
	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	3,365,500	.55429	3,241,436	124,064
<b>GRAND TOTAL</b>	22	86,269,987	15.07011	82,897,138	3,372,849

1-1-18 Taxable Valuation WITH Gas & Electric Utilities	5,660,973,838	WITHOUT Gas&Elec	5,437,160,426
1-1-18 Tax Increment Valuation WITH Gas & Electric Utilities	410,745,191	WITHOUT Gas&Elec	410,745,191
1-1-18 Debt Service, PPEL, ISL Valuation WITH Gas & Electric Utilities	6,071,719,029	WITHOUT Gas&Elec	5,847,905,617

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

- ☐ The prescribed Notice of Public Hearing and Proposed Budget Summary (Form S-PB) was lawfully published, with said publication being evidenced by verified and filed proof of publication.  
☐ The budget hearing notice was published not less than 10 days, nor more than 20 days, prior to the budget hearing.  
☐ Adopted property taxes do not exceed published amounts.  
☐ Adopted expenditures do not exceed published amounts for any of the four individual expenditure categories, or in total.  
☐ Adopted property taxes meet the debt service and loan agreement needs identified on Form 703. Debt service levy for GO bond payments only.  
☐ This budget was certified on or before April 15, 2019.

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

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

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

# Part 3: Financial Section

Department of Management - Form S-W1

## FY 2020 BUDGET YEAR WORKSHEET - Page 1

Dist Number: 1053

Cedar Rapids

		General (10)	Special Revenue					This Column is Blank	
			Activity (21)	Management (22)	PERL (24)	Entrp(23)Equal(25) Lib(29)SpecRev(27)	Emg Levy (26) / Disaster R (28)		
<b>Resources:</b>									
Taxes Levied on Property	1	62,604,556		7,285,143	0	0	0		1
Utility Replacement Excise Tax	2	2,575,161		299,857	0	0	0		2
Income Surtaxes	3	7,310,683							3
Tuition\Transportation Received	4	5,354,500	0						4
Earnings on Investments	5	447,023	5,000	65,066					5
Nutrition Program Sales	6								6
Student Activities and Sales	7	409,808	4,300,000						7
Other Revenues from Local Sources	8	3,412,974	0	185,500					8
Revenue from Intermediary Sources	9	0	0	0					9
State Foundation Aid	10	115,465,124							10
Instructional Support State Aid	11	508,076							11
Other State Sources	12	2,028,664		5,000					12
Commercial & Industrial State Replacement	13	2,261,080		263,305	0	0	0		13
Title I Grants	14	5,081,471							14
IDEA and Other Federal Sources	15	6,726,550		0					15
Total Revenues	16	214,185,670	4,305,000	8,103,871	0	0	0		16
General Long-Term Debt Proceeds	17								17
Transfers In/Special Items/Upward Adj	18	2,826,002	0	0					18
Proceeds of Fixed Asset Dispositions	19	20,000	0						19
Total Revenues & Other Sources	20	217,031,672	4,305,000	8,103,871	0	0	0		20
Beginning Fund Balance	21	35,888,445	1,538,151	6,560,453	0	0	0		21
Total Resources	22	252,920,117	5,843,151	14,664,324	0	0	0		22
<b>Requirements:</b>									
Instruction	23	143,776,934	4,305,000	3,888,899					23
Student Support Services	24	6,220,217	0	0					24
Instructional Staff Support Services	25	17,467,733	0	146,217					25
General Administration	26	6,239,949	0	233,999					26
School/Building Administration	27	13,309,656	0	506,081					27
Business & Central Administration	28	5,760,908	0	221,720					28
Plant Operation and Maintenance	29	14,612,220	0	1,954,861					29
Student Transportation	30	6,222,834	0	680,000					30
This row is intentionally left blank	31								31
Noninstructional Programs	32	0		262,500					32
Facilities Acquisition and Construction	33			0					33
Debt Service (Principal, interest, fiscal charges)	34								34
AEA Support - Direct to AEA	35	8,431,714							35
Total Expenditures	36	222,042,165	4,305,000	7,894,277	0	0	0		36
Transfers Out/Special Items/Down Adj	37	78,939	0	300,000					37
Total Expenditures & Other Uses	38	222,121,104	4,305,000	8,194,277	0	0	0		38
Ending Fund Balance	39	30,799,014	1,538,151	6,470,047	0	0	0		39
Total Requirements	40	252,920,117	5,843,151	14,664,324	0	0	0		40



# Part 3: Financial Section

Department of Management - Form S-W2

## FY 2020 BUDGET YEAR WORKSHEET - Page 2

Dist Number: 1053

Cedar Rapids

### Resources:

		Capital Projects (30-39)			Debt Service (40)	Proprietary		Re-estimated FY19	Actual FY18	
		Sales Tax (33)	PPEL (36)	Other Cap Proj		Nutrition (61)	Oth Entp (62-69)			
Taxes Levied on Property	1		9,766,003		3,241,436			80,787,292	78,905,036	1
Utility Replacement Excise Tax	2		373,767		124,064			3,579,778	3,642,203	2
Income Surtaxes	3		0					7,809,208	7,304,367	3
Tuition/Transportation Received	4							5,354,500	4,522,249	4
Earnings on Investments	5	41,891	70,865	0	358,758	20,745	0	1,006,348	637,513	5
Nutrition Program Sales	6					3,119,646	0	2,964,900	2,805,602	6
Student Activities and Sales	7						0	4,709,808	3,989,445	7
Other Revenues from Local Sources	8	89,970	158,000	0	0	52,500	4,725,140	8,323,897	8,896,038	8
Revenue from Intermediary Sources	9	0	0	0	0	0	0	0	0	9
State Foundation Aid	10							112,491,547	112,334,612	10
Instructional Support State Aid	11							0	0	11
Other State Sources	12	17,565,842	4,000	0	0	66,650	0	19,670,156	18,073,648	12
Commercial & Industrial State Replacement	13		328,179		108,926			2,606,666	2,440,733	13
Title I Grants	14			0				5,081,471	4,122,763	14
IDEA and Other Federal Sources	15	0	0	0	575,555	6,034,231	84,382	12,480,967	12,216,973	15
Total Revenues	16	17,697,703	10,700,814	0	4,408,739	9,293,772	4,809,522	266,866,538	259,891,185	16
General Long-Term Debt Proceeds	17	0	0	0	0			0	0	17
Transfers In/Special Items/Upward Adj	18	1,890,000	0	0	11,327,442	0	78,939	9,822,474	15,310,317	18
Proceeds of Fixed Asset Dispositions	19	0	0	0		0	0	20,000	384,821	19
Total Revenues & Other Sources	20	19,587,703	10,700,814	0	15,736,181	9,293,772	4,888,461	276,709,012	275,586,323	20
Beginning Fund Balance	21	10,999,280	9,760,413	0	16,446,611	1,483,360	(1,024,992)	71,428,094	62,865,549	21
Total Resources	22	30,586,983	20,461,227	0	32,182,792	10,777,132	3,863,469	348,137,106	338,451,871	22

### Requirements:

Instruction	23	101,967	0	0		0	4,000	144,295,302	137,767,621	23
Student Support Services	24	54,000	0	0		0	0	5,976,874	6,445,116	24
Instructional Staff Support Services	25	2,508,033	0	0		0	0	21,330,839	16,927,533	25
General Administration	26	498,772	0	0		0	0	6,463,531	5,614,915	26
School/Building Administration	27	0	0	0		0	0	13,110,589	13,318,140	27
Business & Central Administration	28	31,667	0	0	0	3,000	14,480	5,729,804	5,841,931	28
Plant Operation and Maintenance	29	200,448	75,000	0		0	91,000	16,170,743	17,543,985	29
Student Transportation	30	0	1,000,000	0		0	4,500	7,483,526	7,800,257	30
This row is intentionally left blank	31							0		31
Noninstructional Programs	32	100,000	0	0		8,297,023	4,889,621	12,276,912	12,712,411	32
Facilities Acquisition and Construction	33	1,424,450	7,625,000	0			0	8,321,450	7,922,502	33
Debt Service (Principal, interest, fiscal charges)	34	0	0	0	7,748,528			7,748,528	12,275,104	34
AEA Support - Direct to AEA	35							7,754,813	7,722,183	35
Total Expenditures	36	4,919,337	8,700,000	0	7,748,528	8,300,023	5,003,601	256,662,911	251,891,699	36
Transfers Out/Special Items/Down Adj	37	13,295,068	1,890,000		0	520,000	38,376	9,822,474	15,132,078	37
Total Expenditures & Other Uses	38	18,214,405	10,590,000	0	7,748,528	8,820,023	5,041,977	266,485,385	267,023,777	38
Ending Fund Balance	39	12,372,578	9,871,227	0	24,434,264	1,957,109	(1,178,508)	81,651,721	71,428,094	39
Total Requirements	40	30,586,983	20,461,227	0	32,182,792	10,777,132	3,863,469	348,137,106	338,451,871	40

# Part 3: Financial Section

Form 703

Department of Management

## 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 FY20 (E)	Interest Due FY20 +(F)	Bond Registration Due FY20 +(G)	Total Obligation Due FY20 =(H)	Amount Paid 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	3,100,000	265,000	500	3,365,500		3,365,500
(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 (advance refunding)	56,603,000	Non-GO		7,426,000	1,187,539		8,613,539	8,613,539	0
(7)							0		0
(8)							0		0
(9)							0		0
(10)							0		0
(11)							0		0
(12)							0		0
(13)							0		0
(14)							0		0
(15)							0		0
(16)							0		0
(17)							0		0
(18)							0		0
(19)							0		0
(20)							0		0
(21)							0		0
(22)							0		0
(23)							0		0
(24)							0		0
(25)							0		0
(26) Totals (Lines 3-25)				11,199,505	3,492,937	500	14,692,942	11,327,442	3,365,500

# Part 3: Financial Section

## FY 2020 Aid and Levy Worksheet Cedar Rapids

AEA/Dist No. 10 1053

### BUDGET ENROLLMENT

	16,963.2	*	1.1	Budget Enrollment (Oct 2018 Budget Enrollment)
	(3,660)	***	1.2	Audited Change in Oct 2017 Certified Enrollment
X	6,736		1.3	FY19 Regular Program District Cost Per Pupil (Line 2.3 - FY19 Aid & Levy)
=	(24,654)		1.4	Enrollment Audit Adjustment
	5,894		1.5	FY19 Regular Program Foundation Cost Per Pupil
X	(3,660)	***	1.6	Audited Change in Oct 2017 Certified Enrollment (Line 1.2)
=	(21,572)		1.7	Enrollment Audit Adjustment - State Aid Portion

### COST PER PUPIL AMOUNTS

	6,736		2.1	FY19 Regular Program District Cost Per Pupil (Line 1.3)
+	139		2.2	FY20 Regular Program Supplemental State Aid Amount Per Pupil
=	6,880		2.3	FY20 Regular Program District Cost Per Pupil - Minimum of \$6,880
	568.96	**	2.4	FY19 Teacher Salary Supplement Cost Per Pupil (Line 2.6 - FY19 Aid & Levy)
+	11.95	**	2.5	FY20 Teacher Salary Supplement Supplemental State Aid Amount Per Pupil
=	580.91	**	2.6	FY20 Teacher Salary Supplement Cost Per Pupil
	67.12	**	2.7	FY19 Professional Dev Suppl Cost Per Pupil (Line 2.9 - FY19 Aid & Levy)
+	1.35	**	2.8	FY20 Professional Development Supplement Supplemental State Aid Amt Per Pupil
=	68.47	**	2.9	FY20 Professional Development Supplement Cost Per Pupil
	73.25	**	2.10	FY19 Early Intervention Suppl Cost Per Pupil (Line 2.12 - FY19 Aid & Levy)
+	1.47	**	2.11	FY20 Early Intervention Supplement Supplemental State Aid Amount Per Pupil
=	74.72	**	2.12	FY20 Early Intervention Supplement Cost Per Pupil
	326.50	**	2.13	FY19 Teacher Leadership Suppl Cost Per Pupil (Line 2.15 - FY19 Aid & Levy)
+	6.73	**	2.14	FY20 Teacher Leadership Supplement Supplemental State Aid Amount Per Pupil
=	333.23	**	2.15	FY20 Teacher Leadership Supplement Cost Per Pupil

### WEIGHTED ENROLLMENT

	959.04	**	3.1	0.72 Special Ed Weighting in Addition to 1.0
+	580.12	**	3.2	1.21 Special Ed Weighting in Addition to 1.0
+	982.29	**	3.3	2.74 Special Ed Weighting in Addition to 1.0
=	2,521.45	**	3.4	Total Special Ed Weighting in Addition to 1.0
+	16,963.2	*	3.5	Budget Enrollment (Line 1.1)
=	19,484.65	**	3.6	AEA Weighted Enrollment
+	0.00	**	3.7	AEA Supplementary Weight for Sharing
=	19,484.65	**	3.8	AEA Weighted Enrollment with AEA Supplementary Weight for Sharing
+	48.710	***	3.9	Supplementary Weighting - Sharing
+	101.363	***	3.10	Supplementary Weighting - At-Risk Formula
+	188.76	**	3.11	Supplementary Weighting - ELL
+	0.000	***	3.12	Supplementary Weighting - Reorganization Incentives
=	338.833	***	3.13	Total Supplementary Weighting
+	19,484.65	**	3.14	AEA Weighted Enrollment (Line 3.6)
=	19,823.483	***	3.15	District Weighted Enrollment
-	2,521.45	**	3.16	Total Special Ed Weighting in Addition to 1.0 (Line 3.4)
=	17,302.033	***	3.17	District Weighted Enrollment without Special Ed Weightings

### REGULAR PROGRAM DISTRICT COST CALCULATIONS

	6,880		4.1	FY20 Regular Program District Cost Per Pupil (Line 2.3)
X	16,963.2	*	4.2	Budget Enrollment (Line 1.1)
=	116,706,816		4.3	FY20 Regular Program District Cost without Adjustment
	115,383,638		4.4	FY19 Regular Program District Cost (Line 4.3 - FY19 Aid & Levy)
X	1.01	**	4.5	101% Budget Adjustment
=	116,537,474		4.6	101% of FY19 Regular Program District Cost
-	116,706,816		4.7	FY20 Regular Program District Cost without Adjustment (Line 4.3)
=	0		4.8	FY20 Regular Program Budget Adjustment (if negative, enter zero)

## Part 3: Financial Section

### OTHER DISTRICT COST CALCULATIONS

	6,880		4.9	FY20 Regular Program District Cost Per Pupil (Line 2.3)
X	338,833	***	4.10	Total Supplementary Weighting (Line 3.13)
=	2,331,171		4.11	District Cost for Supplementary Weighting
	6,880		4.12	FY20 Regular Program District Cost Per Pupil (Line 2.3)
X	2,521.45	**	4.13	Total Special Ed Weighting in Addition to 1.0 (Line 3.4)
=	17,347,576		4.14	Special Education Instruction District Cost
	580.91	**	4.15	FY20 Teacher Salary Supplement District Cost Per Pupil (Line 2.6)
X	16,963.2	*	4.16	Budget Enrollment (Line 1.1)
=	9,854,093		4.17	Unadjusted Teacher Salary Supplement District Cost
	9,745,943		4.18	FY19 Unadj Teacher Salary Suppl District Cost (Line 4.17 - FY19 Aid & Levy)
-	9,854,093		4.19	Unadjusted Teacher Salary Supplement District Cost (Line 4.17)
=	0		4.20	Teacher Salary Supplement Budget Adjustment (if negative, enter zero)
+	9,854,093		4.21	Unadjusted Teacher Salary Supplement District Cost (Line 4.17)
=	9,854,093		4.22	Teacher Salary Supplement District Cost
	68.47	**	4.23	FY20 Professional Development Supplement District Cost Per Pupil (Line 2.9)
X	16,963.2	*	4.24	Budget Enrollment (Line 1.1)
=	1,161,470		4.25	Unadjusted Professional Development Supplement District Cost
	1,149,725		4.26	FY19 Unadjusted Prof Dev Suppl District Cost (Line 4.25 - FY19 Aid & Levy)
-	1,161,470		4.27	Unadjusted Professional Development Supplement District Cost (Line 4.25)
=	0		4.28	Professional Development Supplement Budget Adjustment (if negative, enter zero)
+	1,161,470		4.29	Unadjusted Professional Development Supplement District Cost (Line 4.25)
=	1,161,470		4.30	Professional Development Supplement District Cost
	74.72	**	4.31	FY20 Early Intervention Supplement District Cost Per Pupil (Line 2.12)
X	16,963.2	*	4.32	Budget Enrollment (Line 1.1)
=	1,267,490		4.33	Unadjusted Early Intervention Supplement District Cost
	1,254,729		4.34	FY19 Unadj Early Intervention Suppl District Cost (Line 4.33 - FY19 Aid & Levy)
-	1,267,490		4.35	Unadjusted Early Intervention Supplement District Cost (Line 4.33)
=	0		4.36	Early Intervention Supplement Budget Adjustment (if negative, enter zero)
+	1,267,490		4.37	Unadjusted Early Intervention Supplement District Cost (Line 4.33)
=	1,267,490		4.38	Early Intervention Supplement District Cost
	333.23	**	4.39	FY20 Teacher Leadership Supplement District Cost Per Pupil (Line 2.15)
X	16,963.2	*	4.40	Budget Enrollment (Line 1.1)
=	5,652,647		4.41	Unadjusted Teacher Leadership Supplement District Cost
	5,592,749		4.42	FY19 Unadj Teacher Leadership Suppl District Cost (Line 4.41 - FY19 Aid & Levy)
-	5,652,647		4.43	Unadjusted Teacher Leadership Supplement District Cost (Line 4.41)
=	0		4.44	Teacher Leadership Supplement Budget Adjustment (if negative, enter zero)
+	5,652,647		4.45	Unadjusted Teacher Leadership Supplement District Cost (Line 4.41)
=	5,652,647		4.46	Teacher Leadership Supplement District Cost

## Part 3: Financial Section

### AEA DISTRICT COST CALCULATIONS

	301.01	**	4.47	AEA Special Ed Support Cost Per Pupil
X	19,484.65	**	4.48	AEA Weighted Enrollment (Line 3.6)
=	5,865,074		4.49	AEA Special Ed Support District Cost without Adjustment
	5,783,178		4.50	FY19 AEA Special Ed Support Dist Cost (Line 4.49 - FY19 Aid & Levy)
+	0		4.51	FY19 AEA Special Ed Support Adjustment (Line 4.54 - FY19 Aid & Levy)
=	5,783,178		4.52	FY19 Total AEA Special Ed Support District Cost
-	5,865,074		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)
	16,963.2	*	4.55	Budget Enrollment (Line 1.1)
+	1,997		4.56	Resident Accredited Nonpublic Students
-	19.3	*	4.57	Shared-Time Nonpublic Pupils Counted in Line 1.1
=	18,941		4.58	Total Enrollment Served - AEA Media and Ed Services
X	56.21	**	4.59	FY20 AEA Media Cost Per Pupil
=	1,064,674		4.60	AEA Media Services District Cost
	18,941		4.61	Total Enrollment Served - AEA Media and Ed Services (Line 4.58)
X	61.75	**	4.62	FY20 AEA Ed Services Cost Per Pupil
=	1,169,607		4.63	AEA Ed Services District Cost
	0.00	**	4.64	AEA Supplementary Weight for Sharing (Line 3.7)
X	301.01	**	4.65	AEA Special Ed Support Cost Per Pupil (Line 4.47)
=	0		4.66	AEA Sharing District Cost
	28.24	**	4.67	FY20 AEA Teacher Salary Supplement District Cost Per Pupil
X	19,484.65	**	4.68	AEA Weighted Enrollment (Line 3.6)
=	550,247		4.69	Unadjusted AEA Teacher Salary Supplement District Cost
	541,413		4.70	FY19 Unadj AEA Teacher Salary Suppl District Cost (Line 4.69 - FY19 Aid & Levy)
-	550,247		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)
+	550,247		4.73	Unadjusted AEA Teacher Salary Supplement District Cost (Line 4.69)
=	550,247		4.74	AEA Teacher Salary Supplement District Cost
	3.29	**	4.75	FY20 Professional Development Supplement District Cost Per Pupil
X	19,484.65	**	4.76	AEA Weighted Enrollment (Line 3.6)
=	64,104		4.77	Unadjusted AEA Professional Development Supplement District Cost
	63,142		4.78	FY19 Unadj AEA Prof Dev Suppl District Cost (Line 4.77 - FY19 Aid & Levy)
-	64,104		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)
+	64,104		4.81	Unadjusted AEA Professional Development Supplement District Cost (Line 4.77)
=	64,104		4.82	AEA Professional Development Supplement District Cost

### COMBINED DISTRICT COST SUMMARY

	116,706,816		5.1	Regular Program District Cost without Adjustment (Line 4.3)
+	0		5.2	Regular Program Budget Adjustment Adopted (Line 4.8)
+	2,331,171		5.3	District Cost for Supplementary Weighting (Line 4.11)
+	17,347,576		5.4	Special Education Instruction District Cost (Line 4.14)
+	9,854,093		5.5	Teacher Salary Supplement District Cost (Line 4.22)
+	1,161,470		5.6	Professional Development Supplement District Cost (Line 4.30)
+	1,267,490		5.7	Early Intervention Supplement District Cost (Line 4.38)
+	5,652,647		5.8	Teacher Leadership Supplement District Cost (Line 4.46)
+	5,865,074		5.9	AEA Special Ed Support District Cost without Adjustment (Line 4.49)
+	0		5.10	AEA Special Ed Support Adjustment (Line 4.54)
+	1,064,674		5.11	AEA Media Services District Cost (Line 4.60)
+	1,169,607		5.12	AEA Ed Services District Cost (Line 4.63)
+	0		5.13	AEA Sharing District Cost (Line 4.66)
+	550,247		5.14	AEA Teacher Salary Supplement District Cost (Line 4.74)
+	64,104		5.15	AEA Professional Development Supplement District Cost (Line 4.82)
-	281,992		5.16	AEA Statewide State Aid Reduction
+	5,713,706		5.17	FY20 SBRC Modified Supplemental Amount - Dropout
+	(24,654)		5.18	Enrollment Audit Adjustment (Line 1.4)
=	168,442,029		5.19	Combined District Cost

### UNIFORM LEVY DOLLARS

	5,660,973,838		6.1	2018 Taxable Valuation with Gas & Electric Utilities
X	5.40000		6.2	Uniform Levy Rate
=	30,569,259		6.3	Uniform Levy Dollars

### UNIFORM LEVY - UTILITY REPLACEMENT ADJUSTMENT

	1,235,467		6.4	Uniform Levy Utility Replacement Paid FY19
-	1,282,717		6.5	Uniform Levy Utility Replacement Budgeted FY19
=	(47,250)		6.6	Uniform Levy Utility Replacement Adjustment
+	30,569,259		6.7	Uniform Levy Dollars Before Utility Repl and C&I Adjustments (Line 6.3)
=	30,522,009		6.8	Uniform Levy Dollars Adjusted for Utility Replacement



## Part 3: Financial Section

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

	1,668,515,492		6.9	2018 Commercial & Industrial 100% Valuation
-	1,472,001,331		6.10	2018 Commercial & Industrial Taxable Valuation (90% Rollback)
=	196,514,161		6.11	2018 Commercial & Industrial Valuation Reduction
X	5.40000		6.12	Uniform Levy Rate (Line 6.2)
=	1,061,176		6.13	Uniform Levy Commercial & Industrial State Replacement Estimate
	934,028		6.14	Previous Year Uniform Levy C&I State Replacement Paid
-	1,044,256		6.15	Previous Year Uniform Levy C&I State Replacement Budgeted (Line 6.13 - FY19 Aid
=	(110,228)		6.16	Previous Year Uniform Levy C&I State Replacement Paid Minus Budgeted
+	1,061,176		6.17	Uniform Levy Commercial & Industrial State Replacement Est (Line 6.13)
=	950,948		6.18	Total Uniform Levy C&I State Replacement Adjustment
+	30,522,009		6.19	Uniform Levy Dollars Adjusted for Utility Replacement (Line 6.8)
=	31,472,957		6.20	Uniform Levy Dollars Adjusted for Utility Replacement & C&I Adjustment

### STATE FOUNDATION AID

	6,020		7.1	State Regular Program Foundation Cost Per Pupil
X	17,302,033	***	7.2	District Weighted Enrollment without Special Ed Weightings (Line 3.17)
=	104,158,239		7.3	District Foundation Dollars without Special Ed
	6,020		7.4	State Special Ed Program Foundation Cost Per Pupil
X	2,521.45	**	7.5	Total Special Ed Weighting in Addition to 1.0 (Line 3.4)
=	15,179,129		7.6	District Special Ed Foundation Dollars
	238		7.7	State AEA Special Ed Support Foundation Cost Per Pupil
X	19,484.65	**	7.8	AEA Weighted Enrollment with AEA Supplementary Weight for Sharing (Line 3.8)
=	4,637,347		7.9	AEA Foundation Dollars for Special Ed and Sharing
+	550,247		7.10	AEA Teacher Salary Supplement District Cost (Line 4.74)
+	64,104		7.11	AEA Professional Development Supplement District Cost (Line 4.82)
=	5,251,698		7.12	Total AEA Foundation Dollars
+	104,158,239		7.13	District Foundation Dollars without Special Ed (Line 7.3)
+	15,179,129		7.14	District Special Ed Foundation Dollars (Line 7.6)
+	(21,572)		7.15	Enrollment Audit Adjustment - State Aid Portion (Line 1.7)
+	9,854,093		7.16	Teacher Salary Supplement District Cost (Line 4.22)
+	1,161,470		7.17	Professional Development Supplement District Cost (Line 4.30)
+	1,267,490		7.18	Early Intervention Supplement District Cost (Line 4.38)
+	5,652,647		7.19	Teacher Leadership Supplement District Cost (Line 4.46)
=	142,503,194		7.20	Total Foundation Dollars
-	31,472,957		7.21	Uniform Levy Dollars Adj for Utility Replacement & C&I Adjustment (Line 6.20)
=	111,030,237		7.22	Unadjusted State Foundation Aid
	19,823.483	***	7.23	District Weighted Enrollment (Line 3.15)
X	300		7.24	\$300 Minimum Aid Per Pupil
=	5,947,045		7.25	Minimum Aid
-	111,030,237		7.26	Unadjusted State Foundation Aid (Line 7.22)
=	0		7.27	Minimum Aid Adjustment (If Negative, Enter Zero)

### PRESCHOOL FOUNDATION AID

	336.5	*	7.28	Preschool Budget Enrollment (Actual Enrollment X 50%)
X	6,880		7.29	FY20 Regular Program State Cost Per Pupil
=	2,315,120		7.30	Preschool Foundation Aid
	0.0		7.31	Audited Change in October 2017 Preschool Budget Enrollment
X	6,736		7.32	FY19 Regular Program State Cost Per Pupil
=	0		7.33	Preschool Enrollment Audit Adjustment
+	2,315,120		7.34	Preschool Foundation Aid (Line 7.30)
=	2,315,120		7.35	Total Preschool Foundation Aid

### ADDITIONAL DOLLAR LEVY

	168,442,029		8.1	Combined District Cost (Line 5.19)
-	142,503,194		8.2	Total Foundation Dollars (Line 7.20)
-	0		8.3	Minimum Aid Adjustment (Line 7.27)
=	25,938,835		8.4	Additional Dollar Levy

### PROPERTY TAX ADJUSTMENT AID

	5,660,973,838		8.5	2018 Taxable Valuation with Gas & Electric Utilities (Line 6.1)
-	5,538,432,184		8.6	2017 Taxable Valuation with Gas & Electric Utilities (Line 6.1 - FY19 Aid & Levy)
=	122,541,654		8.7	Dollar Increase in Taxable Valuation (If negative, enter zero)
/	5,538,432,184		8.8	2017 Taxable Valuation with Gas & Electric Utilities (Line 8.6)
=	0.0221		8.9	Increase in Taxable Valuation (to 4 Decimals)
X	226,174		8.10	FY19 Property Tax Adjustment Aid (Line 8.14 - FY19 Aid & Levy)
=	4,998		8.11	Reduction in Property Tax Adjustment Aid
	226,174		8.12	FY19 Property Tax Adjustment Aid (Line 8.10)
-	4,998		8.13	Reduction in Property Tax Adjustment Aid (Line 8.11)
=	221,176		8.14	FY20 Property Tax Adjustment Aid

## Part 3: Financial Section

### PROPERTY TAX REPLACEMENT PAYMENT (PTRP)

	860		8.15	FY20 Property Tax Portion of State Cost Per Pupil
-	750		8.16	Base Property Tax Portion of State Cost Per Pupil
=	110		8.17	Property Tax Replacement Amount Per Pupil
X	19,823,483	***	8.18	District Weighted Enrollment (Line 3.15)
=	2,180,583		8.19	Property Tax Replacement Payment (PTRP)

### ADJUSTED ADDITIONAL PROPERTY TAX LEVY AID

	19,823,483	***	8.20	District Weighted Enrollment (Line 3.15)
X	6,880		8.21	FY20 Regular Program State Cost Per Pupil
X	12.50%	**	8.22	Property Tax Portion of State Cost Per Pupil
=	17,048,195		8.23	Adjusted Additional Property Tax Dollar Levy
-	2,180,583		8.24	Property Tax Replacement Payment (PTRP) (Line 8.19)
=	14,867,612		8.25	Adjusted Additional Property Tax Dollar Levy less PTRP
/	5,660,973,838		8.26	2018 Taxable Valuation with Gas & Electric Utilities (Line 6.1)
=	2.62633		8.27	Adjusted Additional Property Tax Levy Rate
-	2.90000		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	5,660,973,838		8.30	2018 Taxable Valuation with Gas & Electric Utilities (Line 6.1)
=	0		8.31	FY20 Adjusted Additional Property Tax Levy Aid

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

	6,880		8.32	FY20 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	19,823,483	***	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

	25,938,835		8.37	Additional Dollar Levy (Line 8.4)
-	221,176		8.38	Property Tax Adjustment Aid (Line 8.14)
-	0		8.39	FY18 District Special Ed Positive Balance, Property & Utility Repl Tax Portion
-	0		8.40	FY18 AEA Special Ed Reduction, Property & Utility Replacement Tax Portion
+	281,992		8.41	AEA Statewide State Aid Reduction (Line 5.16)
-	2,180,583		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)
=	23,819,068		8.45	Additional Levy before Utility Replacement Adjustment

### FINAL STATE FOUNDATION AID

	111,030,237		9.1	Unadjusted State Foundation Aid (Line 7.22)
+	0		9.2	Minimum Aid Adjustment (Line 7.27)
+	221,176		9.3	Property Tax Adjustment Aid (Line 8.14)
+	0		9.4	FY18 District Special Ed Positive Balance, Property & Util Repl Portion (Line 8.39)
+	0		9.5	FY18 Special Ed Reduction, Property & Utility Repl Tax Portion (Line 8.40)
-	281,992		9.6	AEA Statewide State Aid Reduction (Line 5.16)
+	2,180,583		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
+	2,315,120		9.11	Total Preschool Foundation Aid (Line 7.35)
=	115,465,124		9.12	State Foundation Aid

## Part 3: Financial Section

### INSTRUCTIONAL SUPPORT PROGRAM

	116,706,816	10.1	FY20 Regular Program District Cost without Adjustment (Line 4.3)
+	0	10.2	Regular Program Budget Adjustment Adopted (Line 4.8)
=	116,706,816	10.3	Total Regular Program District Cost
X	.1000	10.4	Maximum Portion (Can't exceed .1000)
=	11,670,682	10.5	Unadjusted Instructional Support Program Dollars
	5,660,973,838	10.6	2018 Taxable Valuation with Gas & Electric Utilities (Line 6.1)
/	16,963.2 *	10.7	Budget Enrollment (Line 1.1)
=	333,721	10.8	District Taxable Valuation Per Pupil
	361,000	10.9	State Taxable Valuation Per Pupil
/	333,721	10.10	District Taxable Valuation Per Pupil (Line 10.8)
X	.25 **	10.11	.25
=	.2704	10.12	State Aid Portion of Program Dollars (Round to 4 Decimals)
X	11,670,682	10.13	Unadjusted Instructional Support Program Dollars (Line 10.5)
=	3,155,752	10.14	Unadjusted Instructional Support State Aid
	.05 **	10.15	Instructional Support Income Surtax Rate
X	157,019,830	10.16	District Income Tax Paid in 2017
=	7,850,992	10.17	Instructional Support Income Surtax Dollars
	11,670,682	10.18	Unadjusted Instructional Support Program Dollars (Line 10.5)
-	3,155,752	10.19	Unadjusted Instructional Support State Aid (Line 10.14)
-	7,850,992	10.20	Instructional Support Income Surtax Dollars (Line 10.17)
=	663,938	10.21	Instructional Support Property & Utility Replacement Tax Dollars
	3,155,752	10.22	Unadjusted Instructional Support State Aid (Line 10.14)
X	0.161	10.23	Prorata Reduction to State Appropriation Amount
=	508,076	10.24	Adjusted Instructional Support State Aid
+	7,850,992	10.25	Instructional Support Income Surtax Dollars (Line 10.17)
+	663,938	10.26	Instructional Support Property & Utility Replacement Tax Dollars (Line 10.21)
=	9,023,006	10.27	Adjusted Instructional Support Program Dollars

### EDUCATIONAL IMPROVEMENT PROGRAM

	116,706,816	11.1	FY20 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	157,019,830	11.5	District Income Tax Paid in 2017 (Line 10.16)
=	0	11.6	Ed Improvement Income Surtax Dollars
	0	11.7	Educational Improvement Program Total Dollars (Line 11.3)
-	0	11.8	Ed Improvement Income Surtax Dollars (Line 11.6)
=	0	11.9	Ed Improvement Property & Utility Replacement Tax Dollars

### SECTION 12 IS INTENTIONALLY BLANK

### ADDITIONAL LEVY - UTILITY REPLACEMENT ADJUSTMENT

	952,710	13.1	Additional Levy Utility Replacement Paid FY19
-	989,146	13.2	Additional Levy Utility Replacement Budgeted FY19
=	(36,436)	13.3	Additional Levy Utility Replacement Adjustment
	23,819,068	13.4	Additional Levy before Utility Replacement Adjustment (Line 8.45)
-	(36,436)	13.5	Additional Levy Utility Replacement Adjustment (Line 13.3)
=	23,855,504	13.6	Additional Levy Adjusted for Utility Replacement
	(47,250)	13.7	Uniform Levy Utility Replacement Adjustment (Line 6.6)
+	(36,436)	13.8	Additional Levy Utility Replacement Adjustment (Line 13.3)
=	(83,686)	13.9	Total Utility Replacement Adjustment

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

	23,855,504	13.10	Additional Levy Adjusted for Utility Replacement (Line 13.6)
/	5,660,973,838	13.11	2018 Taxable Valuation with Gas & Electric Utilities (Line 6.1)
=	4.21403	13.12	Additional Tax Rate Adjusted for Utility Replacement
X	196,514,161	13.13	2018 Commercial & Industrial Valuation Reduction (Line 6.11)
=	828,117	13.14	Additional Levy Commercial & Industrial State Replacement Estimate
	720,260	13.15	Previous Year Additional Levy C&I State Replacement Paid
-	832,700	13.16	Previous Year Additional Levy C&I State Replacement Budgeted (Line 13.14 - FY19)
=	(112,440)	13.17	Previous Year Additional Levy C&I State Replacement Paid Minus Budgeted
+	828,117	13.18	Additional Levy Commercial & Industrial State Replacement Est (Line 13.14)
=	715,677	13.19	Total Additional Levy C&I State Replacement Adjustment
	23,855,504	13.20	Additional Levy Adjusted for Utility Replacement (Line 13.6)
-	715,677	13.21	Total Additional Levy C&I State Replacement Adjustment (Line 13.19)
=	23,139,827	13.22	Additional Levy Adjusted for Utility Replacement & C&I State Replacement
	950,948	13.23	Total Uniform Levy C&I State Replacement Adjustment (Line 6.18)
+	715,677	13.24	Total Additional Levy C&I State Replacement Adjustment (Line 13.19)
=	1,666,625	13.25	Total C&I State Replacement Adjustment

## Part 3: Financial Section

### SECTION 14 IS INTENTIONALLY BLANK

#### SUMMARY OF GENERAL FUND LEVIES

	30,569,259	15.1	Uniform Levy Dollars before Utility Repl and C&I State Repl Adj (Line 6.3)
+	23,139,827	15.2	Additional Levy Dollars Adjusted for Utility Repl & C&I State Repl (Line 13.22)
=	53,709,086	15.3	Total Levy to Fund Combined District Cost
+	663,938	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
=	54,373,024	15.8	Levy to Fund Budget Authority
+	10,806,693	15.9	Cash Reserve Levy - SBRC
+	0	15.10	Cash Reserve Levy - Other
-	0	15.11	Use of Fund Balance to Reduce Levy
=	65,179,717	15.12	Total General Fund Levy
-	663,938	15.13	Instructional Support Levy (Line 10.21)
=	64,515,779	15.14	Subtotal General Fund Levy without Instructional Support
/	5,660,973,838	15.15	2018 Taxable Valuation with Gas & Electric Utilities (Line 6.1)
=	11.39659	15.16	Subtotal General Fund Levy Rate
	663,938	15.17	Instructional Support Levy (Line 10.21)
/	6,071,719,029	15.18	2018 Taxable and TIF Valuations with Gas & Electric
=	.10935	15.19	Instructional Support Levy Rate
+	11.39659	15.20	Subtotal General Fund Levy Rate (Line 15.16)
=	11.50594	15.21	Total General Fund Levy Rate

#### STATE PAYMENTS TO AEA AND DISTRICT

	5,865,074	16.1	AEA Special Ed Support District Cost without Adjustment (Line 4.49)
+	0	16.2	AEA Special Ed Support Adjustment (Line 4.54)
+	1,064,674	16.3	AEA Media Services District Cost (Line 4.60)
+	1,169,607	16.4	AEA Ed Services District Cost (Line 4.63)
+	0	16.5	AEA Sharing District Cost (Line 4.66)
+	550,247	16.6	AEA Teacher Salary Supplement District Cost (Line 4.74)
+	64,104	16.7	AEA Professional Development Supplement District Cost (Line 4.82)
-	281,992	16.8	AEA Statewide State Aid Reduction (Line 5.16)
=	8,431,714	16.9	State Payments to AEA
	115,465,124	16.10	State Foundation Aid (Line 9.12)
-	8,431,714	16.11	State Payments to AEA (Line 16.9)
=	107,033,410	16.12	State Payments to District

#### SUMMARY OF GENERAL FUND BUDGET AUTHORITY

+	168,442,029	17.1	Combined District Cost (Line 5.19)
+	18,004,181	17.2	Estimated FY19 Unspent Budget Authority
+	0	17.3	Allowance for Construction Project by SBRC
+	9,023,006	17.4	Adjusted Instructional Support Program Dollars (Line 10.27)
+	0	17.5	Ed Improvement Program (Line 11.3)
+	2,315,120	17.6	Total Preschool Foundation Aid (Line 7.35)
		17.7	This Line is Intentionally Blank
+	25,343,343	17.8	Estimated FY20 Other Miscellaneous Income
=	223,127,679	17.9	Estimated Total Maximum General Fund Budget Authority

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

	18,004,181	18.1	Estimated FY19 Unspent Budget Authority (Line 17.2)
+	0	18.2	Allowance for Construction Project by SBRC (Line 17.3)
+	54,373,024	18.3	Levy to Fund Budget Authority (Line 15.8)
+	115,465,124	18.4	State Foundation Aid (Line 9.12)
+	508,076	18.5	Adjusted Instructional Support State Aid (Line 10.24)
+	7,850,992	18.6	Instructional Support Income Surtax Dollars (Line 10.25)
+	0	18.7	Ed Improvement Income Surtax Dollars (Line 11.6)
+	1,666,625	18.8	Total C&I State Replacement Adjustment (Line 13.25)
+	(83,686)	18.9	Total Utility Replacement Adjustment (Line 13.9)
+	25,343,343	18.10	Estimated FY20 Other Miscellaneous Income (Line 17.8)
=	223,127,679	18.11	Estimated Financing for Total General Fund Maximum Budget

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

	6,071,719,029	19.1	2018 Taxable and TIF Valuations with Gas & Electric (Line 15.18)
X	1.34000	19.2	Voted PPEL Rate Limit
=	8,136,103	19.3	Maximum Voted PPEL Dollars
	.00 **	19.4	Voted PPEL Income Surtax Rate
X	157,019,830	19.5	District Income Tax Paid in 2017 (Line 10.16)
=	0	19.6	Voted PPEL Income Surtax Dollars
	8,136,103	19.7	Maximum Voted PPEL Dollars (Line 19.3)
-	0	19.8	Voted PPEL Income Surtax Dollars (Line 19.6)

## Part 3: Financial Section

=	8,136,103	19.9	Voted PPEL Levy
<b>ALL INCOME SURTAX RATES &amp; GENERAL FUND SURTAX DOLLARS</b>			
	.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)
	7,850,992	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
=	7,850,992	20.11	Total General Fund Income Surtax Dollars
<b>OTHER PROPERTY &amp; UTILITY REPLACEMENT TAXES</b>			
	7,585,000	21.1	Management
	0	21.2	Amana Library
	2,003,667	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
	3,365,500	21.7	Debt Service