

# Treynor Community Schools



2017-18 (FY18)

Budget Considerations

Board Review & Discussion:  
March 13, 2017

Budget Hearing:  
April 10, 2017  
7:00 p.m.

FINAL K-12 SCHOOL TAXATION RATES AND TAXES  
DEPARTMENT OF MANAGEMENT - REPORT DATE JUNE 3, 2016  
1-1-15 VALUATIONS FOR 2016-2017 BUDGETS

FY17

6453 TREYNOR

	TAX RATE	TOTAL DOLLARS	PROPERTY TAX	ESTIMATED UTIL REI
SUBTOTAL GENERAL	8.12875	1,871,439	1,786,648	84,791
INSTRUCTIONAL SUPPORT	0.69987	161,127	153,827	7,300
TOTAL GENERAL	8.82862	2,032,566	1,940,475	92,091
MANAGEMENT	0.76013	175,001	167,072	7,929
AMANA LIBRARY				
VOTED PHYSICAL PLANT/EQ				
REGULAR PHYSICAL PLANT/EQ	0.33000	75,974	72,532	3,442
REORG/EQUALIZATION				
PLAYGROUND				
DEBT SERVICE	3.52146	810,727	773,995	36,732
GRAND TOTAL	13.44021	3,094,268	2,954,074	140,194

Total Tax Levy

TOTAL NET VALUATION  
TIF VALUATION  
DEBT SERVICE/PPEL/ISL VALUATION

	WITH GAS & ELECTRIC	W/O GAS & ELECTRIC
	230,224,746	219,793,739
	0	0
	230,224,746	219,793,739

## 2017-18 School Budget

SSA % = 1.11%

All Supplemental Programs set at 1.11%

### Aid and Levy Inputs

6453

### TREYNOR

1.1100	Enter Regular Program State Percent of Growth
1.1100	Enter Teacher Salary Supplement State Percent of Growth
1.1100	Enter Professional Development Supplement State Percent of Growth
1.1100	Enter Early Intervention Supplement State Percent of Growth
1.1100	Enter Teacher Leadership Supplement State Percent of Growth

# FY 2018 Aid and Levy Worksheet

## TREYNOR

**BUDGET ENROLLMENT**

	587.2	*	1.1	Budget Enrollment (Oct 2016 Budget Enrollment)
	.000	***	1.2	Audited Change in Oct 2015 Certified Enrollment
X	6,591		1.3	FY17 Regular Program District Cost Per Pupil (Line 2.3 - FY17 Aid & Levy)
=	0		1.4	Enrollment Audit Adjustment
	5,767		1.5	FY17 Regular Program Foundation Cost Per Pupil
X	.000	***	1.6	Audited Change in Oct 2015 Certified Enrollment (Line 1.2)
=	0		1.7	Enrollment Audit Adjustment - State Aid Portion

**COST PER PUPIL AMOUNTS**

	6,591		2.1	FY17 Regular Program District Cost Per Pupil (Line 1.3)
+	73		2.2	FY18 Regular Program Supplemental State Aid Amount Per Pupil
=	6,664		2.3	FY18 Regular Program District Cost Per Pupil
	575.15	**	2.4	FY17 Teacher Salary Supplement Cost Per Pupil (Line 2.6 - FY17 Aid & Levy)
+	6.30	**	2.5	FY18 Teacher Salary Supplement Supplemental State Aid Amount Per Pupil
=	581.45	**	2.6	FY18 Teacher Salary Supplement Cost Per Pupil
	60.30	**	2.7	FY17 Professional Dev Suppl Cost Per Pupil (Line 2.9 - FY17 Aid & Levy)
+	0.71	**	2.8	FY18 Professional Development Supplement Supplemental State Aid Amt Per Pupil
=	61.01	**	2.9	FY18 Professional Development Supplement Cost Per Pupil
	63.01	**	2.10	FY17 Early Intervention Suppl Cost Per Pupil (Line 2.12 - FY17 Aid & Levy)
+	0.78	**	2.11	FY18 Early Intervention Supplement Supplemental State Aid Amount Per Pupil
=	63.79	**	2.12	FY18 Early Intervention Supplement Cost Per Pupil
	319.72	**	2.13	FY17 Teacher Leadership Suppl Cost Per Pupil (Line 2.15 - FY17 Aid & Levy)
+	3.55	**	2.14	FY18 Teacher Leadership Supplement Supplemental State Aid Amount Per Pupil
=	323.27	**	2.15	FY18 Teacher Leadership Supplement Cost Per Pupil

**WEIGHTED ENROLLMENT**

	12.96	**	3.1	0.72 Special Ed Weighting in Addition to 1.0
+	6.05	**	3.2	1.21 Special Ed Weighting in Addition to 1.0
+	15.07	**	3.3	2.74 Special Ed Weighting in Addition to 1.0
=	34.08	**	3.4	Total Special Ed Weighting in Addition to 1.0
+	587.2	*	3.5	Budget Enrollment (Line 1.1)
=	621.28	**	3.6	AEA Weighted Enrollment
+	0.00	**	3.7	AEA Supplementary Weight for Sharing
=	621.28	**	3.8	AEA Weighted Enrollment with AEA Supplementary Weight for Sharing
+	2.840	***	3.9	Supplementary Weighting - Sharing
+	1.454	***	3.10	Supplementary Weighting - At-Risk Formula
+	.00	**	3.11	Supplementary Weighting - ELL
+	0.000	***	3.12	Supplementary Weighting - Reorganization Incentives
=	4.294	***	3.13	Total Supplementary Weighting
+	621.28	**	3.14	AEA Weighted Enrollment (Line 3.6)
=	625.574	***	3.15	District Weighted Enrollment
-	34.08	**	3.16	Total Special Ed Weighting in Addition to 1.0 (Line 3.4)
=	591.494	***	3.17	District Weighted Enrollment without Special Ed Weightings

**REGULAR PROGRAM DISTRICT COST CALCULATIONS**

	6,664		4.1	FY18 Regular Program District Cost Per Pupil (Line 2.3)
X	587.2	*	4.2	Budget Enrollment (Line 1.1)
=	3,913,101		4.3	FY18 Regular Program District Cost without Adjustment
	3,771,370		4.4	FY17 Regular Program District Cost (Line 4.3 - FY17 Aid & Levy)
X	1.01	**	4.5	101% Budget Adjustment
=	3,809,084		4.6	101% of FY16 Regular Program District Cost
-	3,913,101		4.7	FY18 Regular Program District Cost without Adjustment (Line 4.3)
=	0		4.8	FY18 Regular Program Budget Adjustment (if negative, enter zero)



**OTHER DISTRICT COST CALCULATIONS**

	6,664		4.9	FY18 Regular Program District Cost Per Pupil (Line 2.3)
X	4,294	***	4.10	Total Supplementary Weighting (Line 3.13)
=	28,615		4.11	District Cost for Supplementary Weighting
	6,664		4.12	FY18 Regular Program District Cost Per Pupil (Line 2.3)
X	34.08	**	4.13	Total Special Ed Weighting in Addition to 1.0 (Line 3.4)
=	227,109		4.14	Special Education Instruction District Cost
	581.45	**	4.15	FY18 Teacher Salary Supplement District Cost Per Pupil (Line 2.6)
X	587.2	*	4.16	Budget Enrollment (Line 1.1)
=	341,427		4.17	Unadjusted Teacher Salary Supplement District Cost
	329,101		4.18	FY17 Unadj Teacher Salary Suppl District Cost (Line 4.17 - FY17 Aid & Levy)
-	341,427		4.19	Unadjusted Teacher Salary Supplement District Cost (Line 4.17)
=	0		4.20	Teacher Salary Supplement Budget Adjustment (if negative, enter zero)
+	341,427		4.21	Unadjusted Teacher Salary Supplement District Cost (Line 4.17)
=	341,427		4.22	Teacher Salary Supplement District Cost
	61.01	**	4.23	FY18 Professional Development Supplement District Cost Per Pupil (Line 2.9)
X	587.2	*	4.24	Budget Enrollment (Line 1.1)
=	35,825		4.25	Unadjusted Professional Development Supplement District Cost
	34,504		4.26	FY17 Unadjusted Prof Dev Suppl District Cost (Line 4.25 - FY17 Aid & Levy)
-	35,825		4.27	Unadjusted Professional Development Supplement District Cost (Line 4.25)
=	0		4.28	Professional Development Supplement Budget Adjustment (if negative, enter zero)
+	35,825		4.29	Unadjusted Professional Development Supplement District Cost (Line 4.25)
=	35,825		4.30	Professional Development Supplement District Cost
	63.79	**	4.31	FY18 Early Intervention Supplement District Cost Per Pupil (Line 2.12)
X	587.2	*	4.32	Budget Enrollment (Line 1.1)
=	37,457		4.33	Unadjusted Early Intervention Supplement District Cost
	36,054		4.34	FY17 Unadj Early Intervention Suppl District Cost (Line 4.33 - FY17 Aid & Levy)
-	37,457		4.35	Unadjusted Early Intervention Supplement District Cost (Line 4.33)
=	0		4.36	Early Intervention Supplement Budget Adjustment (if negative, enter zero)
+	37,457		4.37	Unadjusted Early Intervention Supplement District Cost (Line 4.33)
=	37,457		4.38	Early Intervention Supplement District Cost
	323.27	**	4.39	FY18 Teacher Leadership Supplement District Cost Per Pupil (Line 2.16)
X	587.2	*	4.40	Budget Enrollment (Line 1.1)
=	189,824		4.41	Unadjusted Teacher Leadership Supplement District Cost
	182,944		4.42	FY17 Unadj Teacher Leadership Suppl District Cost (Line 4.41 - FY17 Aid & Levy)
-	189,824		4.43	Unadjusted Teacher Leadership Supplement District Cost (Line 4.41)
=	0		4.44	Teacher Leadership Supplement Budget Adjustment (if negative, enter zero)
+	189,824		4.45	Unadjusted Teacher Leadership Supplement District Cost (Line 4.41)
=	189,824		4.46	Teacher Leadership Supplement District Cost



### AEA DISTRICT COST CALCULATIONS

	292.95**	4.47	AEA Special Ed Support Cost Per Pupil
X	621.28**	4.48	AEA Weighted Enrollment (Line 3.6)
=	182,004	4.49	AEA Special Ed Support District Cost without Adjustment
	176,982	4.50	FY17 AEA Special Ed Support Dist Cost (Line 4.49 - FY17 Aid & Levy)
+	0	4.51	FY17 AEA Special Ed Support Adjustment (Line 4.54 - FY17 Aid & Levy)
=	176,982	4.52	FY17 Total AEA Special Ed Support District Cost
-	182,004	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)
	587.2*	4.55	Budget Enrollment (Line 1.1)
+	41	4.56	Resident Accredited Nonpublic Students
-	0.0*	4.57	Shared-Time Nonpublic Pupils Counted in Line 1.1
=	628	4.58	Total Enrollment Served - AEA Media and Ed Services
X	54.53**	4.59	FY18 AEA Media Cost Per Pupil
=	34,245	4.60	AEA Media Services District Cost
	628	4.61	Total Enrollment Served - AEA Media and Ed Services (Line 4.58)
X	60.30**	4.62	FY18 AEA Ed Services Cost Per Pupil
=	37,868	4.63	AEA Ed Services District Cost
	0.00**	4.64	AEA Supplementary Weight for Sharing (Line 3.7)
X	292.95**	4.65	AEA Special Ed Support Cost Per Pupil (Line 4.47)
=	0	4.66	AEA Sharing District Cost
	30.08**	4.67	FY18 AEA Teacher Salary Supplement District Cost Per Pupil
X	621.28**	4.68	AEA Weighted Enrollment (Line 3.6)
=	18,688	4.69	Unadjusted AEA Teacher Salary Supplement District Cost
-	18,172	4.70	FY17 Unadj AEA Teacher Salary Suppl District Cost (Line 4.69 - FY17 Aid & Levy)
-	18,688	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)
+	18,688	4.73	Unadjusted AEA Teacher Salary Supplement District Cost (Line 4.69)
=	18,688	4.74	AEA Teacher Salary Supplement District Cost
	3.21**	4.75	FY18 Professional Development Supplement District Cost Per Pupil
X	621.28**	4.76	AEA Weighted Enrollment (Line 3.6)
=	1,994	4.77	Unadjusted AEA Professional Development Supplement District Cost
	1,936	4.78	FY17 Unadj AEA Prof Dev Suppl District Cost (Line 4.77 - FY17 Aid & Levy)
-	1,994	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)
+	1,994	4.81	Unadjusted AEA Professional Development Supplement District Cost (Line 4.77)
=	1,994	4.82	AEA Professional Development Supplement District Cost

### COMBINED DISTRICT COST SUMMARY

	3,913,101	5.1	Regular Program District Cost without Adjustment (Line 4.3)
+	0	5.2	Regular Program Budget Adjustment Adopted (Line 4.8)
+	28,615	5.3	District Cost for Supplementary Weighting (Line 4.11)
+	227,109	5.4	Special Education Instruction District Cost (Line 4.14)
+	341,427	5.5	Teacher Salary Supplement District Cost (Line 4.22)
+	35,825	5.6	Professional Development Supplement District Cost (Line 4.30)
+	37,457	5.7	Early Intervention Supplement District Cost (Line 4.38)
+	189,824	5.8	Teacher Leadership Supplement District Cost (Line 4.46)
+	182,004	5.9	AEA Special Ed Support District Cost without Adjustment (Line 4.49)
+	0	5.10	AEA Special Ed Support Adjustment (Line 4.54)
+	34,245	5.11	AEA Media Services District Cost (Line 4.60)
+	37,868	5.12	AEA Ed Services District Cost (Line 4.63)
+	0	5.13	AEA Sharing District Cost (Line 4.66)
+	18,688	5.14	AEA Teacher Salary Supplement District Cost (Line 4.74)
+	1,994	5.15	AEA Professional Development Supplement District Cost (Line 4.82)
-	7,355	5.16	AEA Statewide State Aid Reduction
+	73,344	5.17	FY18 SBRC Modified Supplemental Amount - Dropout
+	0	5.18	Enrollment Audit Adjustment (Line 1.4)
=	5,114,146	5.19	Combined District Cost

### UNIFORM LEVY DOLLARS

	238,951,585	6.1	2016 Taxable Valuation with Gas & Electric Utilities (Enter on InputsResults tab)
X	5.4	6.2	Uniform Levy Rate
=	1,290,339	6.3	Uniform Levy Dollars

### UNIFORM LEVY - UTILITY REPLACEMENT ADJUSTMENT

	54,714	6.4	Uniform Levy Utility Replacement Paid FY17
-	56,327	6.5	Uniform Levy Utility Replacement Budgeted FY17
=	(1,613)	6.6	Uniform Levy Utility Replacement Adjustment
+	1,290,339	6.7	Uniform Levy Dollars Before Utility Repl and C&I Adjustments (Line 6.3)
=	1,288,726	6.8	Uniform Levy Dollars Adjusted for Utility Replacement



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

	8,508,369	6.9	2016 Commercial & Industrial 100% Valuation
-	7,657,534	6.10	2016 Commercial & Industrial Taxable Valuation (90% Rollback)
=	850,835	6.11	2016 Commercial & Industrial Valuation Reduction
X	5.40000	6.12	Uniform Levy Rate (Line 6.2)
=	4,595	6.13	Uniform Levy Commercial & Industrial State Replacement Estimate
	4,153	6.14	Previous Year Uniform Levy C&I State Replacement Paid
-	4,153	6.15	Previous Year Uniform Levy C&I State Replacement Budgeted (Line 6.13 - FY17 Aid & Levy)
=	0	6.16	Previous Year Uniform Levy C&I State Replacement Paid Minus Budgeted
+	4,595	6.17	Uniform Levy Commercial & Industrial State Replacement Est (Line 6.13)
=	4,595	6.18	Total Uniform Levy C&I State Replacement Adjustment
+	1,288,726	6.19	Uniform Levy Dollars Adjusted for Utility Replacement (Line 6.8)
=	1,293,321	6.20	Uniform Levy Dollars Adjusted for Utility Replacement & C&I Adjustment

**STATE FOUNDATION AID**

	5,831	7.1	State Regular Program Foundation Cost Per Pupil
X	591,494	*** 7.2	District Weighted Enrollment without Special Ed Weightings (Line 3.17)
=	3,449,002	7.3	District Foundation Dollars without Special Ed
	5,831	7.4	State Special Ed Program Foundation Cost Per Pupil
X	34.08	** 7.5	Total Special Ed Weighting in Addition to 1.0 (Line 3.4)
=	198,720	7.6	District Special Ed Foundation Dollars
	231	7.7	State AEA Special Ed Support Foundation Cost Per Pupil
X	621.28	** 7.8	AEA Weighted Enrollment with AEA Supplementary Weight for Sharing (Line 3.8)
=	143,516	7.9	AEA Foundation Dollars for Special Ed and Sharing
+	18,688	7.10	AEA Teacher Salary Supplement District Cost (Line 4.74)
+	1,994	7.11	AEA Professional Development Supplement District Cost (Line 4.82)
=	164,198	7.12	Total AEA Foundation Dollars
+	3,449,002	7.13	District Foundation Dollars without Special Ed (Line 7.3)
+	198,720	7.14	District Special Ed Foundation Dollars (Line 7.6)
+	0	7.15	Enrollment Audit Adjustment - State Aid Portion (Line 1.7)
+	341,427	7.16	Teacher Salary Supplement District Cost (Line 4.22)
+	35,825	7.17	Professional Development Supplement District Cost (Line 4.30)
+	37,457	7.18	Early Intervention Supplement District Cost (Line 4.38)
+	189,824	7.19	Teacher Leadership Supplement District Cost (Line 4.46)
=	4,416,453	7.20	Total Foundation Dollars
-	1,293,321	7.21	Uniform Levy Dollars Adj for Utility Replacement & C&I Adjustment (Line 6.20)
=	3,123,132	7.22	Unadjusted State Foundation Aid
	625.574	*** 7.23	District Weighted Enrollment (Line 3.15)
X	300	7.24	\$300 Minimum Aid Per Pupil
=	187,672	7.25	Minimum Aid
-	3,123,132	7.26	Unadjusted State Foundation Aid (Line 7.22)
=	0	7.27	Minimum Aid Adjustment (If Negative, Enter Zero)

**PRESCHOOL FOUNDATION AID**

	.0	* 7.28	Preschool Budget Enrollment (Actual Enrollment X 50%)
X	6,664	7.29	FY18 Regular Program State Cost Per Pupil
=	0	7.30	Preschool Foundation Aid
	0.0	7.31	Audited Change in October 2014 Preschool Budget Enrollment
X	6,591	7.32	FY17 Regular Program State Cost Per Pupil
=	0	7.33	Preschool Enrollment Audit Adjustment
+	0	7.34	Preschool Foundation Aid (Line 7.30)
=	0	7.35	Total Preschool Foundation Aid

**ADDITIONAL DOLLAR LEVY**

	5,114,146	8.1	Combined District Cost (Line 5.19)
-	4,416,453	8.2	Total Foundation Dollars (Line 7.20)
-	0	8.3	Minimum Aid Adjustment (Line 7.27)
=	697,693	8.4	Additional Dollar Levy

**PROPERTY TAX ADJUSTMENT AID**

	238,951,585	8.5	2016 Taxable Valuation with Gas & Electric Utilities (Line 6.1)
-	230,224,746	8.6	2015 Taxable Valuation with Gas & Electric Utilities (Line 6.1 - FY17 Aid & Levy)
=	8,726,839	8.7	Dollar Increase in Taxable Valuation (If negative, enter zero)
/	230,224,746	8.8	2015 Taxable Valuation with Gas & Electric Utilities (Line 8.6)
=	0.0379	8.9	Increase in Taxable Valuation (to 4 Decimals)
X	2,623	8.10	FY17 Property Tax Adjustment Aid (Line 8.14 - FY17 Aid & Levy)
=	99	8.11	Reduction in Property Tax Adjustment Aid
	2,623	8.12	FY17 Property Tax Adjustment Aid (Line 8.10)
-	99	8.13	Reduction in Property Tax Adjustment Aid (Line 8.11)
=	2,524	8.14	FY18 Property Tax Adjustment Aid



**PROPERTY TAX REPLACEMENT PAYMENT (PTRP)**

	833		8.15	FY17 Property Tax Portion of State Cost Per Pupil
-	750		8.16	Base Property Tax Portion of State Cost Per Pupil
=	83		8.17	Property Tax Replacement Amount Per Pupil
X	625.574	***	8.18	District Weighted Enrollment (Line 3.15)
=	51,923		8.19	Property Tax Replacement Payment (PTRP)

**ADJUSTED ADDITIONAL PROPERTY TAX LEVY AID**

	625.574	***	8.20	District Weighted Enrollment (Line 3.15)
X	6,664		8.21	FY18 Regular Program State Cost Per Pupil
X	12.50%	**	8.22	Property Tax Portion of State Cost Per Pupil
=	521,103		8.23	Adjusted Additional Property Tax Dollar Levy
-	51,923		8.24	Property Tax Replacement Payment (PTRP) (Line 8.19)
=	469,180		8.25	Adjusted Additional Property Tax Dollar Levy less PTRP
/	238,951,585		8.26	2016 Taxable Valuation with Gas & Electric Utilities (Line 6.1)
=	1.96349		8.27	Adjusted Additional Property Tax Levy Rate
-	3.10000		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	238,951,585		8.30	2016 Taxable Valuation with Gas & Electric Utilities (Line 6.1)
=	0		8.31	FY18 Adjusted Additional Property Tax Levy Aid

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

	6,664		8.32	FY18 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	625.574	***	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**

	697,693		8.37	Additional Dollar Levy (Line 8.4)
-	2,524		8.38	Property Tax Adjustment Aid (Line 8.14)
-	0		8.39	FY16 District Special Ed Positive Balance, Property & Utility Repl Tax Portion
-	0		8.40	FY16 AEA Special Ed Reduction, Property & Utility Replacement Tax Portion
+	7,355		8.41	AEA Statewide State Aid Reduction (Line 5.16)
-	51,923		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)
=	650,601		8.45	Additional Levy before Utility Replacement Adjustment

**FINAL STATE FOUNDATION AID**

	3,123,132		9.1	Unadjusted State Foundation Aid (Line 7.22)
+	0		9.2	Minimum Aid Adjustment (Line 7.27)
+	2,524		9.3	Property Tax Adjustment Aid (Line 8.14)
+	0		9.4	FY16 District Special Ed Positive Balance, Property & Util Repl Portion (Line 8.39)
+	0		9.5	FY16 Special Ed Reduction, Property & Utility Repl Tax Portion (Line 8.40)
-	7,355		9.6	AEA Statewide State Aid Reduction (Line 5.16)
+	51,923		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
+	0		9.11	Total Preschool Foundation Aid (Line 7.35)
=	3,170,224		9.12	State Foundation Aid



### INSTRUCTIONAL SUPPORT PROGRAM

	3,913,101	10.1	FY18 Regular Program District Cost without Adjustment (Line 4.3)
+	0	10.2	Regular Program Budget Adjustment Adopted (Line 4.8)
=	3,913,101	10.3	Total Regular Program District Cost
X	.1000	10.4	Maximum Portion (Can't exceed .1000)
=	391,310	10.5	Unadjusted Instructional Support Program Dollars
	238,951,585	10.6	2016 Taxable Valuation with Gas & Electric Utilities (Line 6.1)
/	587.2 *	10.7	Budget Enrollment (Line 1.1)
=	406,934	10.8	District Taxable Valuation Per Pupil
	330,000	10.9	State Taxable Valuation Per Pupil
/	406,934	10.10	District Taxable Valuation Per Pupil (Line 10.8)
X	.25 **	10.11	.25
=	.2027	10.12	State Aid Portion of Program Dollars (Round to 4 Decimals)
X	391,310	10.13	Unadjusted Instructional Support Program Dollars (Line 10.5)
=	79,319	10.14	Unadjusted Instructional Support State Aid
	.05 **	10.15	Instructional Support Income Surtax Rate
X	2,865,935	10.16	District Income Tax Paid in 2015
=	143,297	10.17	Instructional Support Income Surtax Dollars
	391,310	10.18	Unadjusted Instructional Support Program Dollars (Line 10.5)
-	79,319	10.19	Unadjusted Instructional Support State Aid (Line 10.14)
-	143,297	10.20	Instructional Support Income Surtax Dollars (Line 10.17)
=	168,694	10.21	Instructional Support Property & Utility Replacement Tax Dollars
	79,319	10.22	Unadjusted Instructional Support State Aid (Line 10.14)
X	0.170000	10.23	Prorata Reduction to State Appropriation Amount
=	13,484	10.24	Adjusted Instructional Support State Aid
+	143,297	10.25	Instructional Support Income Surtax Dollars (Line 10.17)
+	168,694	10.26	Instructional Support Property & Utility Replacement Tax Dollars (Line 10.21)
=	325,475	10.27	Adjusted Instructional Support Program Dollars

-13,484

### EDUCATIONAL IMPROVEMENT PROGRAM

	3,913,101	11.1	FY18 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	2,865,935	11.5	District Income Tax Paid in 2014 (Line 10.16)
=	0	11.6	Ed Improvement Income Surtax Dollars
	0	11.7	Educational Improvement Program Total Dollars (Line 11.3)
-	0	11.8	Ed Improvement Income Surtax Dollars (Line 11.6)
=	0	11.9	Ed Improvement Property & Utility Replacement Tax Dollars

### SECTION 12 IS INTENTIONALLY BLANK

### ADDITIONAL LEVY - UTILITY REPLACEMENT ADJUSTMENT

	27,649	13.1	Additional Levy Utility Replacement Paid FY17
-	28,464	13.2	Additional Levy Utility Replacement Budgeted FY17
=	(815)	13.3	Additional Levy Utility Replacement Adjustment
	650,601	13.4	Additional Levy before Utility Replacement Adjustment (Line 8.45)
-	(815)	13.5	Additional Levy Utility Replacement Adjustment (Line 13.3)
=	651,416	13.6	Additional Levy Adjusted for Utility Replacement
	(1,613)	13.7	Uniform Levy Utility Replacement Adjustment (Line 6.6)
+	(815)	13.8	Additional Levy Utility Replacement Adjustment (Line 13.3)
=	(2,428)	13.9	Total Utility Replacement Adjustment

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

	651,416	13.10	Additional Levy Adjusted for Utility Replacement (Line 13.6)
/	238,951,585	13.11	2016 Taxable Valuation with Gas & Electric Utilities (Line 6.1)
=	2.72614	13.12	Additional Tax Rate Adjusted for Utility Replacement
X	850,835	13.13	2016 Commercial & Industrial Valuation Reduction (Line 6.11)
=	2,319	13.14	Additional Levy Commercial & Industrial State Replacement Estimate
	2,098	13.15	Previous Year Additional Levy C&I State Replacement Paid
-	2,105	13.16	Previous Year Additional Levy C&I State Replacement Budgeted (Line 13.14 - FY17 A
=	(7)	13.17	Previous Year Additional Levy C&I State Replacement Paid Minus Budgeted
+	2,319	13.18	Additional Levy Commercial & Industrial State Replacement Est (Line 13.14)
=	2,312	13.19	Total Additional Levy C&I State Replacement Adjustment
	651,416	13.20	Additional Levy Adjusted for Utility Replacement (Line 13.6)
-	2,312	13.21	Total Additional Levy C&I State Replacement Adjustment (Line 13.19)
=	649,104	13.22	Additional Levy Adjusted for Utility Replacement & C&I State Replacement
	4,595	13.23	Total Uniform Levy C&I State Replacement Adjustment (Line 6.18)
+	2,312	13.24	Total Additional Levy C&I State Replacement Adjustment (Line 13.19)
=	6,907	13.25	Total C&I State Replacement Adjustment



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

	1,290,339	15.1	Uniform Levy Dollars before Utility Repl and C&I State Repl Adj (Line 6.3)
+	649,104	15.2	Additional Levy Dollars Adjusted for Utility Repl & C&I State Repl (Line 13.22)
=	1,939,443	15.3	Total Levy to Fund Combined District Cost
+	168,694	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
=	2,108,137	15.8	Levy to Fund Budget Authority
+	0	15.9	Cash Reserve Levy - SBRC
+	0	15.10	Cash Reserve Levy - Other
-	0	15.11	Use of Fund Balance to Reduce Levy
=	2,108,137	15.12	Total General Fund Levy
-	168,694	15.13	Instructional Support Levy (Line 10.21)
=	1,939,443	15.14	Subtotal General Fund Levy without Instructional Support
/	238,951,585	15.15	2016 Taxable Valuation with Gas & Electric Utilities (Line 6.1)
=	8.11647	15.16	Subtotal General Fund Levy Rate
	168,694	15.17	Instructional Support Levy (Line 10.21)
/	238,951,585	15.18	2016 Taxable and TIF Valuations with Gas & Electric
=	.70598	15.19	Instructional Support Levy Rate
+	8.11647	15.20	Subtotal General Fund Levy Rate (Line 15.16)
=	8.82245	15.21	Total General Fund Levy Rate

**STATE PAYMENTS TO AEA AND DISTRICT**

	182,004	16.1	AEA Special Ed Support District Cost without Adjustment (Line 4.49)
+	0	16.2	AEA Special Ed Support Adjustment (Line 4.54)
+	34,245	16.3	AEA Media Services District Cost (Line 4.60)
+	37,868	16.4	AEA Ed Services District Cost (Line 4.63)
+	0	16.5	AEA Sharing District Cost (Line 4.66)
+	18,688	16.6	AEA Teacher Salary Supplement District Cost (Line 4.74)
+	1,994	16.7	AEA Professional Development Supplement District Cost (Line 4.82)
-	7,355	16.8	AEA Statewide State Aid Reduction (Line 5.16)
=	267,444	16.9	State Payments to AEA
	3,170,224	16.10	State Foundation Aid (Line 9.12)
-	267,444	16.11	State Payments to AEA (Line 16.9)
=	2,902,780	16.12	State Payments to District

**SUMMARY OF GENERAL FUND BUDGET AUTHORITY**

+	5,114,146	17.1	Combined District Cost (Line 5.19)
+	2,070,650	17.2	Estimated FY17 Unspent Budget Authority
+	0	17.3	Allowance for Construction Project by SBRC
+	325,475	17.4	Adjusted Instructional Support Program Dollars (Line 10.27)
+	0	17.5	Ed Improvement Program (Line 11.3)
+	0	17.6	Total Preschool Foundation Aid (Line 7.35)
		17.7	This Line is Intentionally Blank
+	2,376,250	17.8	Estimated FY18 Other Miscellaneous Income
=	9,886,521	17.9	Estimated Total Maximum General Fund Budget Authority

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

	2,070,650	18.1	Estimated FY17 Unspent Budget Authority (Line 17.2)
+	0	18.2	Allowance for Construction Project by SBRC (Line 17.3)
+	2,108,137	18.3	Levy to Fund Budget Authority (Line 15.8)
+	3,170,224	18.4	State Foundation Aid (Line 9.12)
+	13,484	18.5	Adjusted Instructional Support State Aid (Line 10.24)
+	143,297	18.6	Instructional Support Income Surtax Dollars (Line 10.25)
+	0	18.7	Ed Improvement Income Surtax Dollars (Line 11.6)
+	6,907	18.8	Total C&I State Replacement Adjustment (Line 13.25)
+	(2,428)	18.9	Total Utility Replacement Adjustment (Line 13.9)
+	2,376,250	18.10	Estimated FY18 Other Miscellaneous Income (Line 17.8)
=	9,886,521	18.11	Estimated Financing for Total General Fund Maximum Budget

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

	238,951,585	19.1	2016 Taxable and TIF Valuations with Gas & Electric (Line 15.18)
X	.00000	19.2	Voted PPEL Rate Limit
=	0	19.3	Maximum Voted PPEL Dollars (Enter loan agreements on Line 1, Form 703)
	.00 **	19.4	Voted PPEL Income Surtax Rate
X	2,865,935	19.5	District Income Tax Paid in 2015 (Line 10.16)
=	0	19.6	Voted PPEL Income Surtax Dollars
	0	19.7	Maximum Voted PPEL Dollars (Line 19.3)
-	0	19.8	Voted PPEL Income Surtax Dollars (Line 19.6)
=	0	19.9	Voted PPEL Levy

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

	.05	**	20.1	Instructional Support Income Surtax Rate (Line 10.15)
+	.00	**	20.2	Ed Improvement Income Surtax Rate (Line 11.4)
			20.3	This Line is Intentionally Blank
			20.4	This Line is Intentionally Blank
+	.00	**	20.5	Voted PPEL Income Surtax Rate (Line 19.4)
=	.05	**	20.6	Total Income Surtax Rate (cannot exceed .20)
	143,297		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
=	143,297		20.11	Total General Fund Income Surtax Dollars

**OTHER PROPERTY & UTILITY REPLACEMENT TAXES**

	160,000		21.1	Management
	0		21.2	Amana Library
	78,854		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
	842,150		21.7	Debt Service (Complete Form 703)



**ADOPTION OF BUDGET AND TAXES**  
**JULY 1, 2017-JUNE 30, 2018**

Department of Management - Form S-TX

**TREYNOR**

District Number **6453**

**Total Special Program Funding**

Instructional Support (A&L line 10.5)	097	391,310
Educational Improvement (A&L line 11.3)	099	0
Voted Physical Plant & Equipment (A&L line 19.3)	105	0

16-17 Rate = \$13.44  
 17-18 Rate = \$13.34  
                      
 \$ -.10

**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 1,939,443			
+Educational Improvement Levy (A&L line 15.5)	2 0			
+Cash Reserve Levy - SBRC (A&L line 15.9)	3 0			
+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 1,939,443	8.11647	1,862,426	77,017
+Instructional Support Levy (A&L line 15.13)	7 168,694	.70598	161,996	6,698
=Total General Fund Levy (A&L line 15.12)	8 2,108,137	8.82245	2,024,422	83,715
	9			
Management	10 160,000	.66959	153,646	6,354
Amana Library	11 0	.00000	0	0
Voted Physical Plant & Equipment (Loan Agreement)	12 0			
+Voted Physical Plant & Equipment (Capital Project)	13 0			
=Subtotal Voted Physical Plant & Equipment	14 0	.00000	0	0
+Regular Physical Plant & Equipment	15 78,854	.33000	75,723	3,131
=Total Physical Plant & Equipment	16 78,854			
	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	21 842,150	3.52435	808,706	33,444
<b>GRAND TOTAL</b>	22 3,189,141	13.34639	3,062,497	126,644

1-1-16 Taxable Valuation	WITH Gas & Electric Utilities	238,951,585	WITHOUT Gas&Elec	229,462,595
1-1-16 Tax Increment Valuation	WITH Gas & Electric Utilities	0	WITHOUT Gas&Elec	0
1-1-16 Debt Service, PPEL, ISL Valuation	WITH Gas & Electric Utilities	238,951,585	WITHOUT Gas&Elec	229,462,595

**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 17, 2017.

District Secretary

County Auditor



Annual Budget Comparison (Local Funds)

Year	General	Management	Regular PPEL	Debt Service	Total	Total Dollars	Levy Change	Budget Change
FY 2003	9.11	0.43	0.33	1.76	11.64	\$1,358,368	NA	
FY 2004	9.17	0.42	0.33	3.05	12.98	\$1,568,283	1.34	\$209,915
FY 2005	9.69	0.46	0.33	3.26	13.74	\$1,538,982	0.76	-\$29,301
FY 2006	9.75	0.46	0.33	3.19	13.74	\$1,564,025	0.00	\$25,043
FY 2007	9.87	0.54	0.33	2.87	13.62	\$1,793,667	-0.12	\$229,642
FY 2008	10.05	0.50	0.33	2.66	13.55	\$1,917,967	-0.07	\$124,300
FY 2009	10.76	0.50	0.33	3.33	14.92	\$2,313,902	1.37	\$395,935
FY 2010	11.30	0.55	0.33	3.13	15.15	\$2,291,986	0.23	-\$21,916
FY 2011	12.09	0.60	0.33	2.91	15.93	\$2,918,458	0.78	\$626,472
FY 2012	12.07	0.60	0.33	2.90	15.89	\$3,052,824	-0.04	\$134,366
FY 2013	11.32	0.68	0.33	2.91	15.24	\$3,023,493	-0.65	-\$29,331
FY 2014	9.14	1.21	0.33	3.89	14.57	\$3,008,143	-0.67	-\$15,350
FY 2015	8.72	1.38	0.33	3.73	14.17	\$3,063,943	-0.40	\$55,800
FY 2016	8.53	1.11	0.33	3.61	13.58	\$3,048,355	-0.59	-\$15,588
FY 2017	8.83	0.76	0.33	3.52	13.44	\$3,100,418	-0.14	\$52,063
FY 2018	8.82	0.67	0.33	3.52	13.34	\$3,189,141	-0.10	\$88,723
					-2.59		-2.59	
FY 2004	Community approved bond issue for elementary addition							
FY2005	County lowered assessed valuations; levy rate went up but still generated less funds than previous year							
FY 2009	Community approved bond issue for high school addition							
FY 2011	State funds were reduced by \$652,000 due to 10% cut, St. Aid replaced with ARRA funds & 10-11 St. Aid reduction							
FY 2013	Cash levy maximum set by the State was scaled back from 25% to 20%							
FY 2014	District not able to levy any Cash Reserve due to levy limits set by State... see FY13							

**SWI School Districts  
Levy Rates for FY17**

<i>District</i>		<b>2016-17 (FY17)</b>
		<b>Total Levy Rate</b>
<i>Council Bluffs</i>		<b>16.85</b>
<i>Shenandoah</i>		<b>14.75</b>
<i>Underwood</i>		<b>14.28</b>
<i>Lo-Ma</i>		<b>14.20</b>
<i>Tri-Center</i>		<b>13.76</b>
<i>Glenwood</i>		<b>13.74</b>
<i>Treynor</i>		<b>13.44</b>
<i>Riverside</i>		<b>13.25</b>
<i>Lewis Central</i>		<b>12.40</b>
<i>AHST</i>		<b>11.10</b>
<b>w/out Debt Service</b>		
<i>Missouri Valley</i>		<b>12.50</b>
<i>Griswold</i>		<b>10.91</b>
<i>IKM</i>		<b>9.14</b>

**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)	Date General Obligation Bond Certified to County Auditor (D)	Principal Due FY18 (E)	Interest Due FY18 +(F)	Bond Registration Due FY18 +(G)	Total Obligation Due FY18 =(H)	Amount Paid from Other Sources & Fund Balance in Appropriate Fund -(I)	VPPEL Loan Paid by VPPEL Taxes or GO Bond Amount Paid by Budget Year Debt Service Taxes =(J)
(1) All Voted PPEL Loan agreements on this line		Non-GO					0		0
(2)									
(3) GO - School Refunding bonds, Series 2016	4,020,000	GO	6/14/16	420,000	86,650	500	507,150		507,150
(4) Revenue bond - Athletic Complex	4,500,000	Non-GO	4/1/13	260,000	77,798	500	338,298	338,298	0
(5) Debt Service Pre-payment Agreement (5)		GO		335,000			335,000		335,000
(6)							0		0
(7)							0		0
(8)							0		0
(9)							0		0
(10)							0		0
(11)							0		0
(12)							0		0
(13)							0		0
(14)							0		0
(15)							0		0
(16)							0		0
(17)							0		0
(18)							0		0
(19)							0		0
(20)							0		0
(21)							0		0
(22)							0		0
(23)							0		0
(24)							0		0
(25)							0		0
(26) Totals (Lines 3-25)				1,015,000	164,448	1,000	1,180,448	338,298	842,150



**NOTICE OF PUBLIC HEARING  
PROPOSED TREYNOR SCHOOL BUDGET SUMMARY  
FISCAL YEAR 2017-2018**

Department of Management - Form S-PB-8

		Budget 2018	Re-est. 2017	Actual 2016	Avg %16-18
Taxes Levied on Property	1	3,062,497	2,954,074	2,998,880	1.1%
Utility Replacement Excise Tax	2	126,644	140,194	47,932	62.6%
Income Surtaxes	3	141,601	141,601	175,648	-10.2%
Tuition\Transportation Received	4	2,100,000	1,850,000	1,828,113	
Earnings on Investments	5	460	460	437	
Nutrition Program Sales	6	355,000	340,000	337,240	
Student Activities and Sales	7	250,000	235,000	215,666	
Other Revenues from Local Sources	8	146,000	138,000	141,828	
Revenue from Intermediary Sources	9	0	0	0	
State Foundation Aid	10	3,170,224	2,950,000	2,902,451	
Instructional Support State Aid	11	13,484	0	0	
Other State Sources	12	610,480	864,425	586,920	
Commercial & Industrial State Replacement	13	10,788	10,562	11,003	
Title I Grants	14	15,000	13,000	79,959	
IDEA and Other Federal Sources	15	210,000	195,000	188,790	
Total Revenues	16	10,212,178	9,832,316	9,514,867	
General Long-Term Debt Proceeds	17	0	0	4,184,291	
Transfers In	18	338,298	335,873	333,398	
Proceeds of Fixed Asset Dispositions	19	0	72,000	15,500	
Total Revenues & Other Sources	20	10,550,476	10,240,189	14,048,056	
Beginning Fund Balance	21	4,445,302	4,522,781	4,230,206	
<b>Total Resources</b>	22	14,995,778	14,762,970	18,278,262	
<b>*Instruction</b>	23	5,744,000	5,430,000	4,985,901	7.3%
Student Support Services	24	220,000	210,000	199,861	
Instructional Staff Support Services	25	450,000	400,000	354,213	
General Administration	26	295,000	290,000	285,548	
School/Building Administration	27	445,000	430,000	415,606	
Business & Central Administration	28	125,000	115,000	107,277	
Plant Operation and Maintenance	29	800,000	750,000	690,349	
Student Transportation	30	425,000	375,000	318,691	
This row is intentionally left blank	31	0	0	0	
<b>*Total Support Services (lines 24-31)</b>	31A	2,760,000	2,570,000	2,371,545	7.9%
<b>*Noninstructional Programs</b>	32	510,500	475,500	450,502	6.5%
Facilities Acquisition and Construction	33	150,000	100,000	55,252	
Debt Service	34	1,180,448	1,146,601	5,316,517	
AEA Support - Direct to AEA	35	267,444	259,694	242,366	
<b>*Total Other Expenditures (lines 33-35)</b>	35A	1,597,892	1,506,295	5,614,135	-46.7%
Total Expenditures	36	10,612,392	9,981,795	13,422,083	
Transfers Out	37	338,298	335,873	333,398	
Total Expenditures & Other Uses	38	10,950,690	10,317,668	13,755,481	
Ending Fund Balance	39	4,045,088	4,445,302	4,522,781	
<b>Total Requirements</b>	40	14,995,778	14,762,970	18,278,262	
Proposed Tax Rate (per \$1,000 taxable valuation)		13.34639			

Location of Public Hearing:

**Treynor Community Schools  
MS/HS Library**

Date of Hearing:

**04/10/17**  
xx/xx/xx

Time of Hearing:

**7:00 pm**

The Board of Directors will conduct a public hearing on the proposed 2017/18 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.



### **Budget Guarantee Resolution**

*Resolved, that the Board of Directors of the Treynor Community School District, will levy property tax for fiscal year 2017-2018 for the regular program budget adjustment as allowed under section 257.14, Code of Iowa.*

**Budget Guarantee-** An amount of spending authority added to a school district's budget to ensure the school district's authorized spending limit is no less than the prior year. It is funded by property tax. *Iowa Code § 257.14.*