

# **Linn-Mar Community Schools**

## **2022-2023 Certified Budget Presentation**

*April 11, 2022*



## Purposes of Certified Budget:

1. Establish a maximum tax rate
2. Establish an estimate of budget year expenditures for all funds

# Proposed FY2023 Tax Rate

## 2.50% SSA Growth

	FY2022		FY2023
General Fund	\$13.34786		\$12.43677
Management Levy	\$0.44324		\$0.94003
Voted PPEL	\$1.34000		\$1.34000
Regular PPEL	\$0.33000		\$0.33000
PERL	\$0.13500		\$0.13500
Debt Service	\$2.27304		\$2.17683
<b>Total Levy</b>	<b>\$17.86914</b>		<b>\$17.35863</b>
<b>% Change</b>			<b>(2.86%)</b>
<b>\$ Change</b>			<b>(\$0.51051)</b>

↓ - \$0.91

↑ + \$0.50

↓ - \$0.10

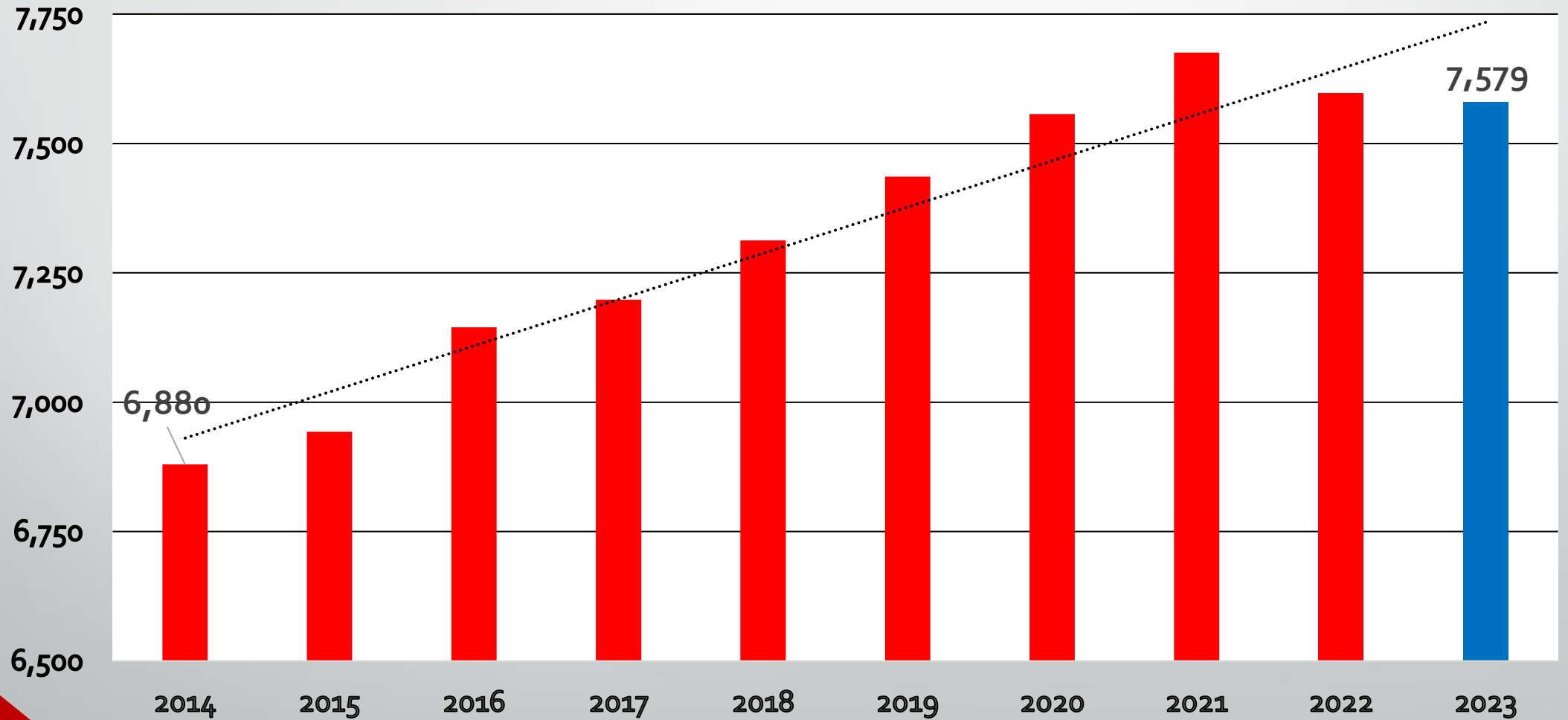


# District Cost Per Pupil

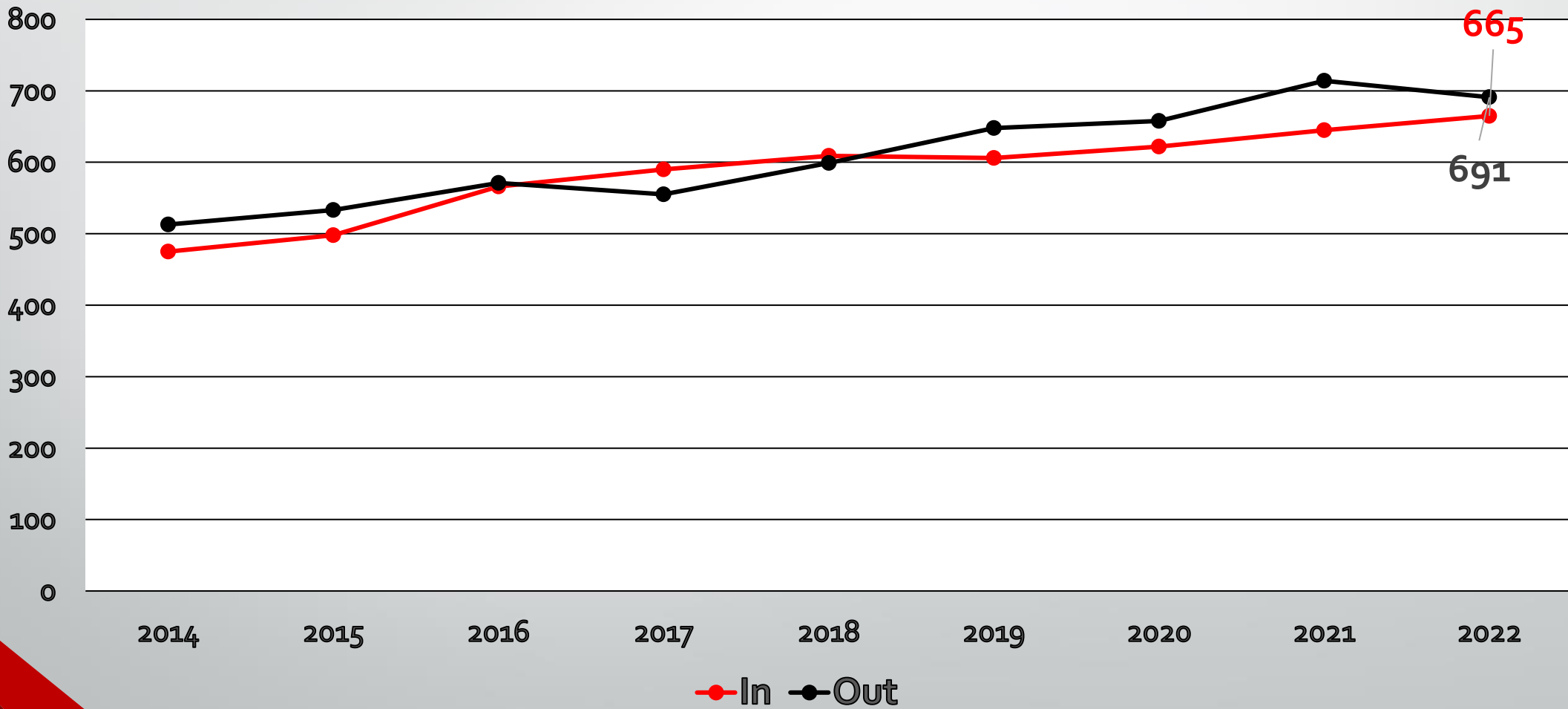
FISCAL YEAR	STATE AID GROWTH	COST PER PUPIL
2015	4%	\$6,367
2016	1.25%	\$6,447
2017	2.25%	\$6,592
2018	1.11%	\$6,665
2019	1%	\$6,736
2020	2.06%	\$6,880
2021	2.30%	\$7,048
2022	2.40%	\$7,227
<b>2023</b>	<b>2.50%</b>	<b>\$7,413</b>



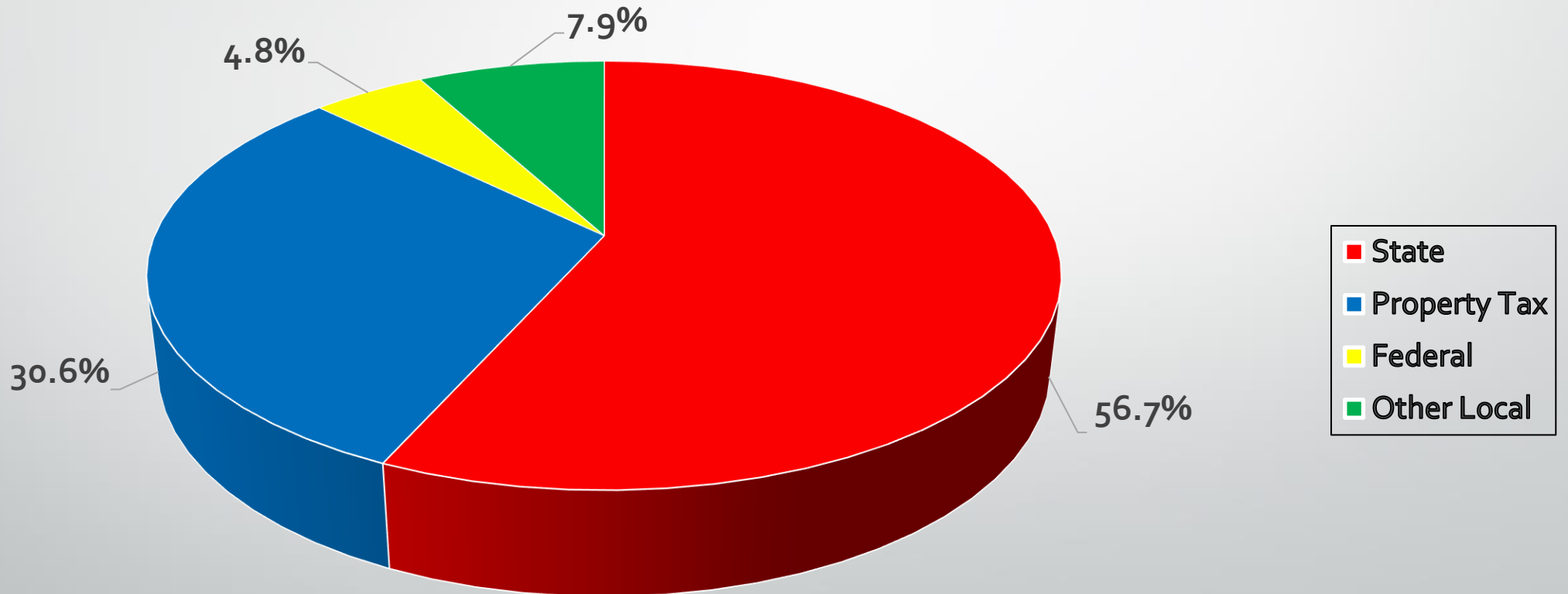
# Certified Enrollment Trends



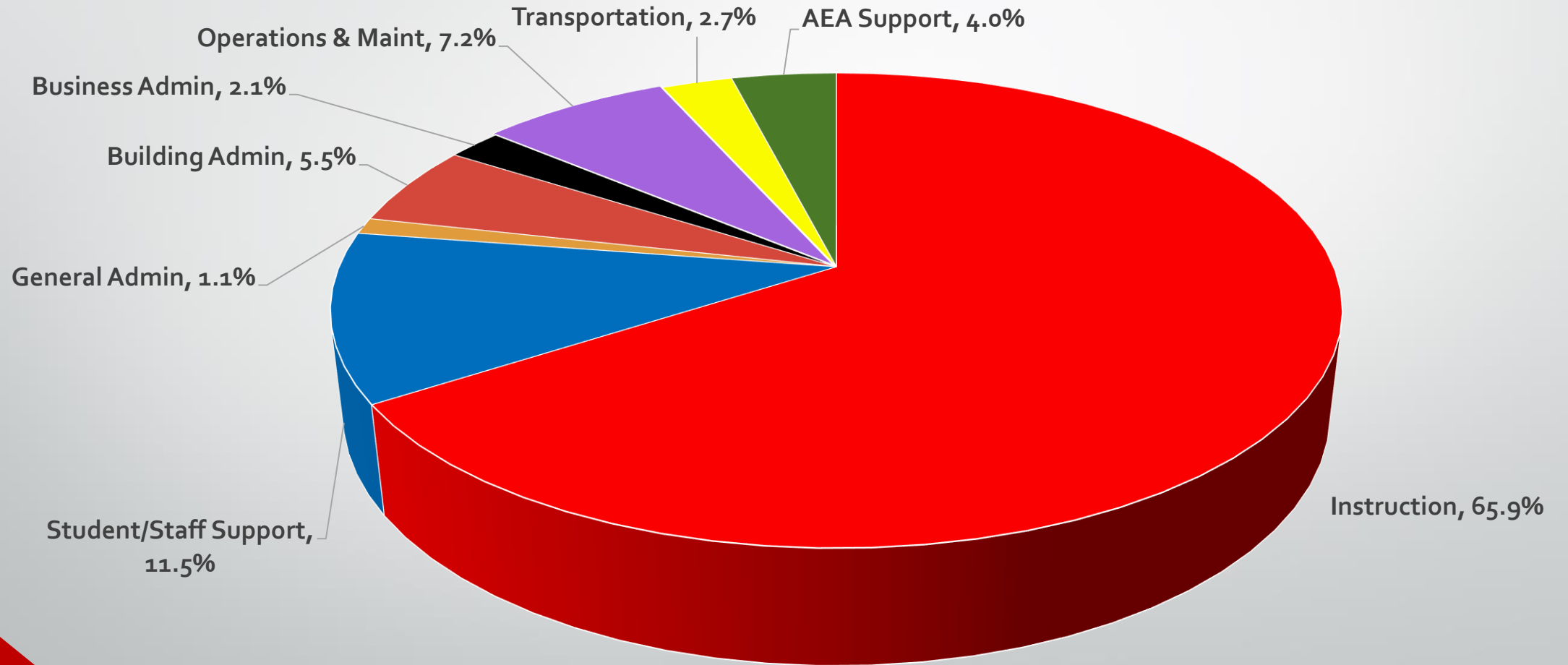
# Open Enrollment Trends



# Breakdown of FY2023 General Fund Revenue



# Estimated FY2023 General Fund Expenditures



*82% of Total Expenditures are Salaries/Benefits*

# General Fund Levy

**Recommendation: decrease by \$0.91**

- 1.** Legislative decisions impacting school foundation formula - shifting more school funding from local property taxes to State monies
  - State Foundation % increased from 87.5% to 88.4%
  - Foundation base supplement of \$5 times district weighted enrollment
  - Additional property tax levy aid to assist property poor districts
  - Property Tax Replacement Payment also helps property poor districts
- 2.** Decrease in cash reserve levy

# Management Fund

**Recommendation: Increase by \$0.50**

- 1.** Due to continued increases in premiums for Property and Casualty Insurance, Workers Comp., and Equipment Breakdown insurance.
- 2.** Funding future early separation incentive packages

# PPEL Fund

- **Recommendation: Continue to use the \$.33 board approved levy plus the \$1.34 voter approved levy.**
- No change from prior year
- ✓ Total Levy is expected to generate \$4.3 million
- ✓ Current/Future Expenditures:
  - Capital Projects such as parking lots, roofs, windows, HVAC, etc.
  - Preventative Maintenance
  - Transportation Vehicles
  - Large Equipment Purchases
  - High School Renovation (PPEL Notes Principal and Interest)

# PERL Fund

- **Recommendation: Continue to use the \$.135 voter approved levy.**
  - No change from prior year
  - ✓ Total Levy is expected to generate \$330,000
  - ✓ Current/Future Expenditures:
    - Capital Projects such as tracks, tennis courts, playgrounds
    - Grounds maintenance
    - Community Education

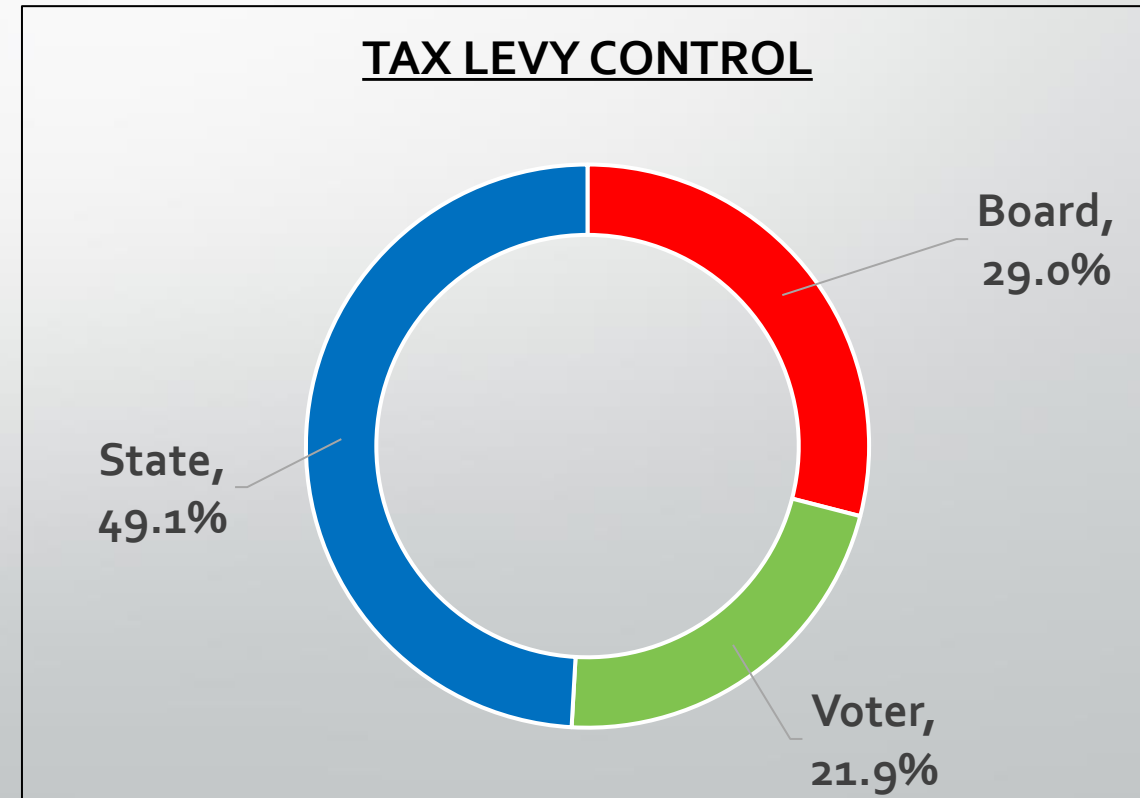


# Debt Service Fund

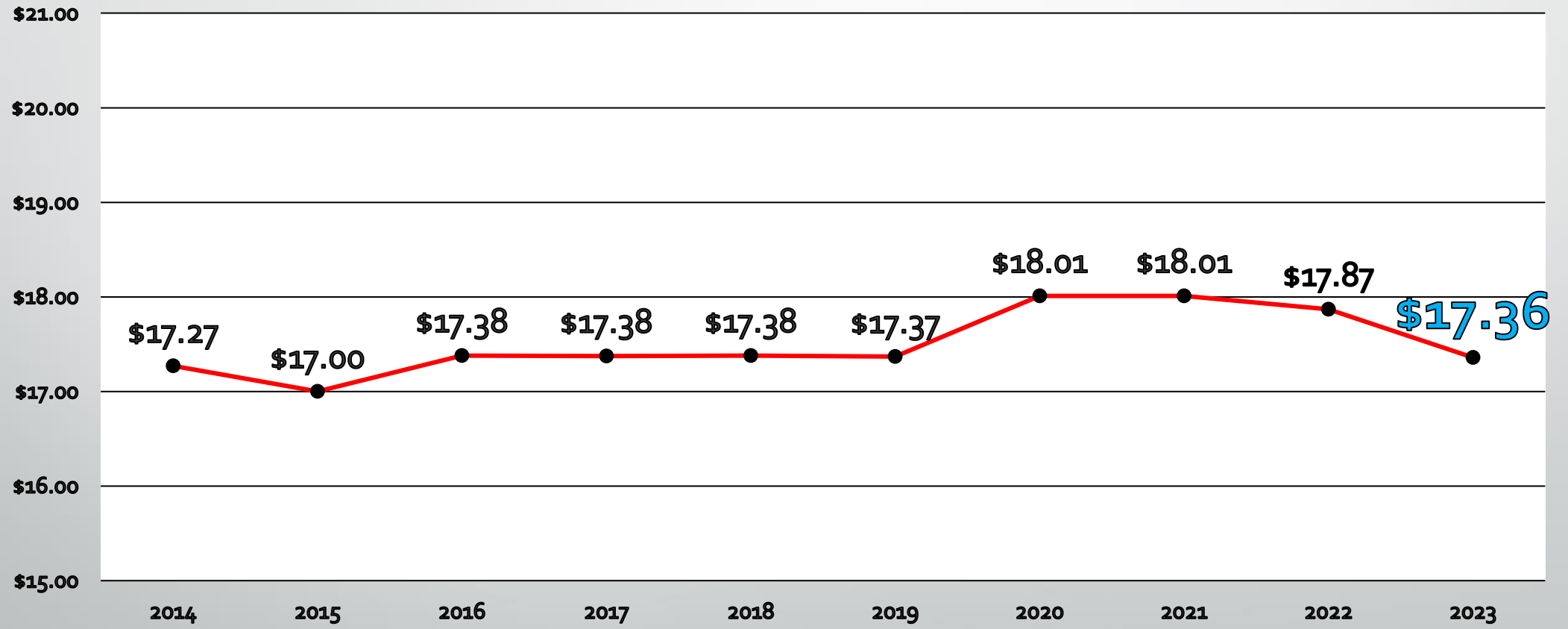
- Recommendation: Decrease by \$0.10
  - ✓ Total Levy is expected to generate \$5.6 million
  - ✓ Expenditures:
    - General Obligation bond debt principal and interest costs

# FY2023 Est. Total Property Tax Levy (at 2.50% SSA)

FUND	AMOUNT	RATE
General	\$30,641,649	\$12.437
Management	\$2,300,000	\$0.94
Reg. PPEL	\$854,612	\$0.33
Voted PPEL	\$3,470,242	\$1.34
PERL	\$330,308	\$0.135
Debt Service	<u>\$5,637,400</u>	<u>\$2.177</u>
<b>TOTAL</b>	<b>\$42,234,211</b>	<b>\$17.359</b>



# Property Tax Levy Trend



# Local Levy Comparison

	<b>Linn-Mar</b>	<b>College</b>	<b>Marion Indep.</b>	<b>Cedar Rapids</b>
<b>FY22 Tax Rate</b>	<b>\$17.87</b>	<b>\$16.61</b>	<b>\$18.00</b>	<b>\$15.36</b>
<b>FY23 Proposed Tax Rate</b>	<b>\$17.36</b>	<b>\$16.61</b>	<b>\$18.00</b>	<b>\$14.71</b>
<b>Change in Levy From PY</b>	<b>(\$0.51)</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$0.65)</b>
<b>Income Surtax Rate</b>	<b>0%</b>	<b>0%</b>	<b>2%</b>	<b>5%</b>
<b>Income Surtax Equivalent</b>	<b>\$0</b>	<b>\$0</b>	<b>+ \$0.53</b>	<b>+ \$1.35</b>
<b>FY22 Tax Value Per Student</b>	<b>\$311,785</b>	<b>\$451,500</b>	<b>\$260,770</b>	<b>\$360,929</b>

# BUDGET NEXT STEPS

- April 11, 2022 – Public Hearing and Adoption of Budget
- By April 15, 2022 – File Budget with County Auditor & DOM




# QUESTIONS?

**THANK YOU LINN-MAR  
FOR  
9 GREAT YEARS!**



# Masterplan Summary/Recommendation

-  High School Extension / Administration
-  Tennis Courts
-  Performance Venue
-  Parking
-  Indoor Activity Center

## *Lower Priority, but not Forgotten Items*

- *Land acquisition for a future elementary*
- *Centralized pre-school in neighborhoods*
- *New elementary building*



Oak Ridge MS Athletic Area



High School Site Area







LINN-MAR CSD  
FACILITIES ADVISORY COMMITTEE  
2022 MASTER PLAN SUMMARY OF ESTIMATED COSTS & FUNDING

**PROJECTS COSTS**

	Lower Range		Upper Range
Capital Project	Cost Est.		Cost Est.
LRC Relocation	\$ 5,400,000	to	\$ 6,600,000
HS Tennis Courts	\$ 1,610,000	to	\$ 2,070,000
Performance Venue	\$ 21,600,000	to	\$ 24,000,000
HS North Parking Lot	\$ 440,000	to	\$ 660,000
Additional HS Parking (300 stalls)	\$ 660,000	to	\$ 990,000
Indoor Activity Center	\$ 7,200,000	to	\$ 8,400,000
High School Extension/LRC Repurpose	\$ 12,000,000	to	\$ 18,000,000
<b>Estimated Total Project Costs*</b>	<b>\$ 48,910,000</b>	<b>to</b>	<b>\$ 60,720,000</b>

*\*Includes estimated costs for design fees, construction costs, and furniture/fixtures/equipment*

**PROJECTS FUNDING**

**Assumptions:**

- 1) All money is borrowed from SAVE funds in FY2022
- 2) 20-year repayment
- 3) 1.30x debt service coverage
- 4) Includes a reserve fund set aside
- 5) 2010 and 2015 past bond issuances are refinanced or rolled into new borrowing

**Anticipated Result:**

Approximately **\$56.2 million** of net funds to be used toward capital projects.



**Cedar Rapids**

200 Fifth Avenue SE Ste. 201  
Cedar Rapids, Iowa 52401  
(319) 363-6018

**Des Moines**

100 Court Avenue Ste. 100  
Des Moines, Iowa 50309  
(515) 309-0722

**Iowa City**

24 ½ S. Clinton Street Ste. 1  
Iowa City, Iowa 52240  
(319) 363-6018

**Madison**

301 N. Broom Street Ste. 100  
Madison, Wisconsin 53703  
(608) 819-0260

[opnarchitects.com](http://opnarchitects.com)

March 2, 2022

Shannon Bisgard, Superintendent of Schools  
Linn-Mar Community School District  
2999 North Tenth Street  
Marion, Iowa 52302

RE: Fee Proposal – OPN Architects  
Phase 1 Facilities Plan Work

Shannon:

OPN Architects is pleased to submit our proposal for professional services for the first phase of the Linn-Mar Facilities Master Plan. We are excited for the district and the impact these first projects will have on students, staff, and the community, and how the projects will pave the way for the future phases of the Master Plan.

**Scope of Work:**

Our understanding of the work is that the projects supported by the Facilities Advisory Committee and endorsed by the Board of Education will be 2-3 phases of work. This proposal will outline scope and fees for the first projects.

**Projects and Scope:**

Added parking at north end of stadium parking: This project will be contracted directly between the District and Hall & Hall Engineering. OPN will not plan on any scope, but is available if needed.

New Tennis Courts at the Oakridge site: OPN and Hall & Hall will provide full design services from programming through construction. Hall & Hall will contract to OPN for the work, and OPN will provide the contract to the district for design services. The Tennis Court Project will include the design and construction of 8 competition tennis courts and any modifications to parking and/or sidewalk access. The proposed schedule will have bidding occur first quarter 2023, with construction to happen spring/summer of 2023.

New Administration Building located east of Excelsior Middle School: OPN will provide a contract to the district to cover full design services of a new Administration Building that will support those activities currently housed in the LRC. Programming, Schematic Design, Design Development, Construction Documents, Bidding, and Construction Administration will be included in the agreement. The proposed schedule will include bidding first quarter of 2023 with occupancy sometime in the spring/summer of 2024.



Programming/Early Schematic Design, Phasing Plan, Cost Estimation of new Performance Venue: The scope of this agreement would be to do a more comprehensive programming effort to define building requirements more clearly. It will also include a phasing approach to the project and a more detailed cost estimate. The goal would be to better define the requirements of the project, jumpstart the design, and possibly move forward with an early construction package.

**Team:**

OPN Architects: Roger Worm, Principal, Vicki Hyland, K12 Specialist, Susan Bowersox, Project Manager, Elisha Horsfall, Project Architect, and support staff as needed  
Design Engineers: Jonathan Gettler, Principal  
Hall & Hall Engineers: Brent Jackman, Principal  
Structural Design Group: Dave Rasmussen, Owner (Administration Building)  
Raker Rhodes Engineering: Brad Hill, Principal (Performance Venue)  
Schuler Shook: Jody Kovalik, Principal  
Threshold Acoustics: Carl Giegold, Partner  
Stecker-Harmsen Estimating: Lee Harmsen, Owner

**Fees:**

**Tennis Courts:**

Hall & Hall Engineering	\$38,850
(includes structural for post-tensioned alt bid)	
OPN/Design Engineers	<u>\$ 29,800</u>
(includes Electrical for court lighting)	
<b>Total</b>	<b>\$ 68,650</b>

**Administration Building:**

OPN proposes a 7.5% fee of construction costs for the basic design services for this project based. Fee below is based on an estimated \$5,000,000 construction cost. Final basic services fee will be adjusted when final construction costs are determined. In addition to basic services, there will be an \$8,000 programming fee for the project and estimating services for two cost exercises. If FFE services are required, an add service will be included in the contract.

Programming	\$ 8,000
Basic Services (Arch, MEPT, Structural, Civil)	\$ 375,000
Third Party Cost Estimating	<u>\$ 13,000</u>
	<b>\$ 396,000</b>

**Performance Venue:**

The scope of services for the 1200 seat performance venue will include Programming, Early Schematic Design, High Level Phasing, and Cost Estimation. The work will be the initial phase of design for the project that will resume full design and construction services at a time mutually agreed to by the district and design team. The team will



include OPN, Design Engineers, Hall & Hall Engineering, Raker Rhodes Engineering, Schuler Shook Theater Planners, and Threshold Acoustics. The Schematic Design estimated fees included in this work will be applied to an estimated 8.5% overall fee for basic services for the Performance Venue when the project moves forward. Basic services include Architecture, Mechanical, Electrical, Plumbing, Basic Technology, Civil, and Structural. Theater consulting, Acoustic consulting, Performance A/V consulting, third party cost estimating are not included in the basic services fee structure.

Programming	\$ 15,750
OPN Architects – SD	\$129,200
Design Engineers (MEPT)	\$ 38,400
Hall & Hall Engineering	\$ 9,000
Raker Rhodes Engineering (allowance)	\$ 2,000
Schuler Shook Theater Planners	\$ 21,800
Threshold Acoustics	\$ 17,500
Stecker-Harmsen Cost Estimators	<u>\$ 8,000</u>
Total	\$241,650

Reimbursable expenses are in addition to each of the above fees, and would include mail or shipping services, reproduction of project documents, printing of final reports, out-of-house digital processing/scanning, and mileage at the government standard rate. For all three projects, these fees could total between \$4,000-\$6,000.

Thank you for the opportunity to present our proposal for this work.

If this proposal is acceptable, please return a signed copy to me and we will prepare AIA 101 Agreements between Architect and Owner for each project for board signature.

With Kind Regards,

A handwritten signature in blue ink, appearing to read 'Roger B. Worm'.

Roger B. Worm, AIA  
Principal, OPN Architects

Proposal accepted by:

\_\_\_\_\_  
Signature/Title

\_\_\_\_\_  
Date



Project	Estimated Cost	Revenue Source	Estimated Completion	22-Apr 22-Jun	22-Jul 22-Sep	Oct-22 Dec-22	Jan-23 Mar-23	23-Apr 23-Jun	23-Jul 23-Sep	Oct-23 Dec-23	Jan-24 Mar-24	24-Apr 24-Jun	24-Jul 24-Sep	Oct-24 Dec-24	Jan-25 Mar-25	25-Apr 25-Jun	25-Jul 25-Sep	Oct-25 Dec-25	Jan-26 Mar-26	26-Apr 26-Jun	26-Jul 26-Sep	Oct-26 Dec-26	Jan-27 Mar-27	27-Apr 27-Jun	27-Jul 27-Sep				
High School North Parking Lot	\$ 600,000	PPEL	Summer 2023	DESIGN		BID		CONSTRUCT																					
High School Tennis Courts	\$ 2,000,000	PERL/SAVE Cash	Fall 2023	DESIGN		BID		CONSTRUCT																					
LRC Relocation	\$ 6,250,000	SAVE Bond	Spring 2024	DESIGN			BID		CONSTRUCT																				
Performance Venue	\$ 23,000,000	SAVE Bond	Fall 2025	PRE-DESIGN FEASIBILITY			DESIGN				BID		CONSTRUCT																
Indoor Activity Center	\$ 8,000,000	SAVE Bond	Fall 2026											DESIGN			BID		CONSTRUCT										
High School Extension	\$ 15,000,000	SAVE Bond	Fall 2027															DESIGN			BID		CONSTRUCT						

## ***Updates from the Cabinet***

### ***April 11, 2022***

*Cabinet Members: Superintendent Bisgard, Assoc. Superintendents Wear and Read, Mrs. Karla Christian (HR), Mr. JT Anderson (CFO), Mrs. Leisa Breitfelder (Student Services), and Mrs. Jeri Ramos (Tech)*

## **Highlights & Honors**

**Speech Honors:** Congratulations to Ian McKinney and Alec Helmle for being chosen to perform at the Iowa High School Speech Association's Speech 43rd Annual All-State Festival in the category of Radio Broadcasting. Ian and Alec are two of the 464 performers chosen, out of nearly 9,000, to receive this honor.

Congrats also go out to the following students for receiving top honors at the State Speech Contest:

- Melia Bohn: Solo Musical Theater
- Paige Guthrie: Storytelling
- Adelynn Heitzman: Reviewing
- Alec Helmle: Radio Broadcasting
- Ian McKinney: Radio Broadcasting
- Lia Scharnau: Acting
- Barbara Sherman: Solo Musical Theater
- Addison Sleezer: Prose and After Dinner Speaking
- Jamie Taylor: Expository Address



**Jazz Band Honors:** Congratulations to Jazz Band Members Moosa Hamad and James Qualben for being selected as members of the Class 4A Iowa All-State Jazz Band. Both Moosa and James play the trumpet and will perform at the Iowa Bandmasters Conference on May 12th. Congrats also go out to Braeden Dupree (trombone), Christian Maakestad (guitar), Evan Shanley (baritone saxophone), and Nick Reuben (trumpet) for being selected as alternates.

**Athletic Honors:** Congratulations go out to the following students who received State Champion or First Team All-State athletic honors:

- Nyah Chamberlain: First Team All-State Cheerleading
- Hayden Kuhn: First Team Elite All-State Cross Country
- Marissa Bills: First Team All-State Bowling
- Tate Naaktgeboren: State Champion Wrestling
- Luke Gaffney: First Team All-State in Football (Defense)
- Cam Guenther: First Team All-State in Football (Defense)
- Ian Steffen: First Team All-State Swimming (100 Backstroke)
- Cooper Callahan: First Team All-State Swimming (200 and 500 Freestyle)
- Aiden Carstensen: First Team All-State Swimming (100 Backstroke and 50 Freestyle)
- Aiden Carstensen, Ian Steffen, Blake Behrens, and Ryan Horsey: First Team All-State Swimming (200 Medley Relay)
- Aiden Carstensen, Ian Steffen, Cooper Callahan, and Luke Kelley: First Team All-State Swimming (400 Free Relay)

**Graduating Honors:** Congratulations to Daniela Castro, Zachary Huber, Blake Pettit, Andrew Oakley, and Jacob Yearous for graduating from the University of Iowa Labor Center Pre-Apprenticeship Program.

**PRIDE of Linn-Mar Honors:**

Congratulations to the following seniors for being recognized as the Class of 2022 **P**ride, **R**espect, **I**ntegrity, **D**etermination, and **E**mpathy (The PRIDE of Linn-Mar) recipients:

- Chloe Adams
- Mitchell Brinkmeyer
- Makenna Budke
- Katie Callahan
- Daniela Castro
- Ethan Christopherson
- Haleigh Eakins
- Sophia Good
- Megan Heidelbauer
- Abigaëlle Ishimwe
- Samantha McAllister
- Ian McKinney
- Madeline Nuss
- Christopher O'Toole
- Caelynn Obleton
- Lia Scharnau
- Adam Schonberg
- Samuel Vint
- Jaxson Young
- Willie Zheng



**Future Business Leaders of America Honors:** Congratulations to Linn-Mar FBLA for being named first place for the Iowa Merit Award and the following FBLA students for their achievements during the FBLA State Leadership Conference!

- Keerthana Balakrishnan: Elected 2022-23 FBLA District 3 Vice President
- Shanmukh Boggarapu: 2nd place recipient of the Who's Who in FBLA honor
- Eli Norris: 3rd in Business Calculations
- Ranvitha Muramreddy: 1st in Coding & Programming
- Matieis Mayes & Sujana Shadrak: 1st in Digital Video Production
- Aditya Suri: 1st in Technology Practical Application and 4th in Digital Video Production
- Shanmukh Boggarapu: 4th in Economics
- Anjali Addagarla: 2nd in Electronic Career Portfolio
- Nikhil Anand, Shanmukh Boggarapu, & Ayush Kalia: 1st in Entrepreneurship
- Maddie Scott: 2nd in Impromptu Speaking
- Devasena Manikandan: 3rd in Impromptu Speaking
- Sujana Shadrak: 3rd in Introduction to Business Communications
- Tanvi Gopalam: 3rd in Introduction to Financial Math
- Nikhil Anand, Shrey Kapoor & Ayush Kalia: 2nd in Marketing
- Shrey Kapoor, Eli Norris, & Arjun Palaniappan: 1st in Network Design
- Aasmitha Kavula & Alex Tran: 4th in Public Service Announcement
- Maddie Scott: 4th in Public Speaking



- Anjali Addagarla: 4th in Public Design
- Arjun Palaniappan: 2nd in Securities & Investments
- Pranav Chepyala: 3rd in Securities & Investments
- Nikhil Anand, Ayush Kalia, & Arjun Palaniappan: 2nd in Advanced Spelling Relay
- Tanvi Gopalam & Devasena Manikandan: 3rd in Spelling Relay
- Keerthana Balakrishnan: 3rd in Website Design
- Riya Anand, Keerthana Balakrishnan, Aasmitha Kavula, & Alex Tran: 2nd in Parliamentary Procedure

**Adopted LINN-MAR School Budget Summary**  
**FY 2023**  
**District - 3715**  
**Department of Management - Form S-AB**

		Budget 2023	Re-est. 2022	Actual 2021
<b>Taxes Levied on Property</b>	<b>1</b>	<b>43,058,135</b>	<b>42,863,747</b>	<b>41,683,505</b>
Utility Replacement Excise Tax	2	176,076	174,504	191,090
Income Surtaxes	3	0	0	0
Tuition/Transportation Received	4	6,230,000	6,125,000	5,821,369
Earnings on Investments	5	31,000	63,100	213,358
Nutrition Program Sales	6	2,400,000	350,000	164,830
Student Activities and Sales	7	1,105,000	1,030,000	631,911
Other Revenues from Local Sources	8	10,495,000	2,100,700	1,812,263
Revenue from Intermediary Sources	9	0	0	343,364
State Foundation Aid	10	56,234,668	52,985,564	52,064,072
Instructional Support State Aid	11	273,334	0	0
Other State Sources	12	260,000	9,407,400	7,923,836
Commercial & Industrial State Replacement	13	0	1,080,423	1,063,780
Title I Grants	14	625,000	659,800	646,909
IDEA and Other Federal Sources	15	5,550,000	7,834,725	7,148,755
Total Revenues	16	126,438,213	124,674,963	119,709,042
General Long-Term Debt Proceeds	17	0	45,200,000	0
Transfers In	18	6,550,000	10,852,592	7,487,933
Proceeds of Fixed Asset Dispositions	19	20,000	20,000	7,276,122
Special Items/Upward Adjustments	20	-273,149	0	692,580
Total Revenues & Other Sources	21	132,735,064	180,747,555	135,165,677
Beginning Fund Balance	22	26,036,700	32,812,166	38,366,739
<b>Total Resources</b>	<b>23</b>	<b>158,771,764</b>	<b>213,559,721</b>	<b>173,532,416</b>
<b>*Instruction</b>	<b>24</b>	<b>70,815,000</b>	<b>68,284,000</b>	<b>64,622,790</b>
Student Support Services	25	4,510,000	4,309,000	4,090,363
Instructional Staff Support Services	26	7,560,000	7,493,000	7,503,729
General Administration	27	1,153,000	1,052,000	808,664
School Administration	28	5,614,000	5,363,000	5,067,726
Business & Central Administration	29	2,405,000	2,204,500	2,026,401
Plant Operation and Maintenance	30	8,745,000	8,462,000	8,009,745
Student Transportation	31	3,625,000	3,350,000	3,069,944
<b>*Total Support Services (lines 25-31)</b>	<b>31A</b>	<b>33,612,000</b>	<b>32,233,500</b>	<b>30,576,572</b>
<b>*Noninstructional Programs</b>	<b>32</b>	<b>5,035,000</b>	<b>4,656,500</b>	<b>3,420,721</b>
Facilities Acquisition and Construction	33	6,981,158	6,820,000	18,052,849
Debt Service (Principal, interest, fiscal charges)	34	12,150,000	61,000,000	12,898,499
AEA Support - Direct to AEA	35	3,939,124	3,676,429	3,631,522
<b>*Total Other Expenditures (lines 33-35)</b>	<b>35A</b>	<b>23,070,282</b>	<b>71,496,429</b>	<b>34,582,870</b>
Total Expenditures	36	132,532,282	176,670,429	133,202,953
Transfers Out	37	6,550,000	10,852,592	7,487,933
Other Uses	38	0	0	29,364
Total Expenditures, Transfers Out & Other Uses	39	139,082,282	187,523,021	140,720,250
Ending Fund Balance	40	19,689,482	26,036,700	32,812,166
<b>Total Requirements</b>	<b>41</b>	<b>158,771,764</b>	<b>213,559,721</b>	<b>173,532,416</b>

## ADOPTION OF BUDGET AND TAXES JULY 1, 2022 - JUNE 30, 2023

LINN-MAR

DISTRICT NUMBER - 3715

Department of Management - Form S-TX

<b>Total Special Program Funding</b>					
Instructional Support (A&L line 10.27)		4,116,974			
Educational Improvement (A&L line 11.3)		0			
Voted Physical Plant & Equipment (A&L line 19.3)		3,470,242			
<b>Special Program Income Surtax Rates</b>					
Instructional Support (A&L line 10.15)		% 0			
Educational Improvement (A&L line 11.4)		% 0			
Voted Physical Plant & Equipment (A&L line 19.4)		% 0			
<b>Utility Replacement and Property Taxes Adopted</b>					
		<b>Utility Replacement AND Property Tax Dollars</b>	<b>Levy Rate</b>	<b>Property Taxes Levied</b>	<b>Estimated Utility Replacement Dollars</b>
Levy to Fund Combined District Cost (A&L line 15.3)	1	21,247,697			
+Educational Improvement Levy (A&L line 15.5)	2	0			
+Cash Reserve Levy - SBRC (A&L line 15.9)	3	5,010,332			
+Cash Reserve Levy - Other (A&L line 15.10)	4	539,980			
-Use of Fund Balance to Reduce Levy (A&L line 15.11)	5	0			
=Subtotal General Fund Levy (A&L line 15.14)	6	26,798,009	10.95259	26,686,914	111,095
+Instructional Support Levy (A&L line 15.13)	7	3,843,640	1.48418	3,828,576	15,064
=Total General Fund Levy (A&L line 15.12)	8	30,641,649	12.43677	30,515,490	126,159
	9				
Management	10	2,300,000	0.94003	2,290,463	9,537
Amana Library	11	0	0	0	0
Voted Physical Plant & Equipment (Loan Agreement)	12	1,229,823			
+Voted Physical Plant & Equipment (Capital Project)	13	2,240,419			
=Subtotal Voted Physical Plant & Equipment	14	3,470,242	1.34000	3,456,650	13,592
+Regular Physical Plant & Equipment	15	854,612	0.33000	851,265	3,347
=Total Physical Plant & Equipment	16	4,324,854			
	17				
Reorganization Equalization Levy	18	0	0.00000	0	0
Emergency Levy (for Disaster Recovery)	19	0	0.00000	0	0
Public Education/Recreation (Playground)	20	330,308	0.13500	328,939	1,369
Debt Service	21	5,637,400	2.17683	5,615,328	22,072
<b>GRAND TOTAL</b>	22	43,234,211	17.35863	43,058,135	176,076
1-1-2021 Taxable Valuation WITH Gas & Electric Utilities		2,446,727,937	WITHOUT Gas & Elec	2,436,584,780	
1-1-2021 Tax Increment Valuation WITH Gas & Electric Utilities		143,005,035	WITHOUT Gas & Elec	143,005,035	
1-1-2021 Debt Service, PPEL, ISL Valuation WITH Gas & Electric Utilities		2,589,732,972	WITHOUT Gas & Elec	2,579,589,815	

FY 2023 Adopted Budget Control Lines - The amounts below must be equal to or less than the publication amounts to be certified to the County Auditor

Taxes Levied on Property (Line 1) = 43,058,135

Instruction (Line 24) = 70,815,000

Total Support Services (Line 31A) = 33,612,000

Noninstructional Programs (Line 32) = 5,035,000

Total Other Expenditures (Line 35A) = 23,070,282

(entered upon adoption)

District Secretary

Date Budget Adopted

County Auditor