

ADOPTED COUNCIL BLUFFS SCHOOL BUDGET SUMMARY

District No. 1476

Department of Management - Form S-AB

| | | Budget 2017 | Re-est. 2016 | Actual 2015 |
|--|------------|--------------------|--------------------|--------------------|
| Taxes Levied on Property | 1 | 34,239,584 | 34,905,000 | 34,006,195 |
| Utility Replacement Excise Tax | 2 | 1,087,414 | 0 | 1,637,955 |
| Income Surtaxes | 3 | 0 | 0 | 0 |
| Tuition\Transportation Received | 4 | 2,935,000 | 3,036,393 | 2,980,020 |
| Earnings on Investments | 5 | 85,500 | 87,400 | 108,768 |
| Nutrition Program Sales | 6 | 700,000 | 700,000 | 723,437 |
| Student Activities and Sales | 7 | 900,000 | 850,000 | 923,761 |
| Other Revenues from Local Sources | 8 | 14,850,000 | 19,610,000 | 3,564,928 |
| Revenue from Intermediary Sources | 9 | 0 | 0 | 0 |
| State Foundation Aid | 10 | 69,419,483 | 64,600,000 | 60,505,355 |
| Instructional Support State Aid | 11 | 0 | 0 | 0 |
| Other State Sources | 12 | 996,000 | 2,179,000 | 11,289,045 |
| Commercial & Industrial State Replacement | 13 | 1,262,062 | 0 | 1,247,168 |
| Title I Grants | 14 | 2,200,000 | 2,300,000 | 2,162,149 |
| IDEA and Other Federal Sources | 15 | 7,500,000 | 7,446,000 | 7,310,572 |
| Total Revenues | 16 | 136,175,043 | 135,713,793 | 126,459,353 |
| General Long-Term Debt Proceeds | 17 | 0 | 45,196,000 | 6,000,000 |
| Transfers In | 18 | 8,000,000 | 11,050,000 | 9,278,032 |
| Proceeds of Fixed Asset Dispositions | 19 | 0 | 0 | 0 |
| Total Revenues & Other Sources | 20 | 144,175,043 | 191,959,793 | 141,737,385 |
| Beginning Fund Balance | 21 | 36,151,416 | 36,667,197 | 38,752,942 |
| Total Resources | 22 | 180,326,459 | 228,626,990 | 180,490,327 |
| | | | | |
| *Instruction | 23 | 79,800,000 | 77,730,000 | 76,060,394 |
| Student Support Services | 24 | 2,855,000 | 2,785,000 | 2,590,785 |
| Instructional Staff Support Services | 25 | 5,900,000 | 5,750,000 | 5,643,280 |
| General Administration | 26 | 1,305,000 | 1,276,000 | 1,216,388 |
| School/Building Administration | 27 | 6,620,000 | 6,460,000 | 6,358,810 |
| Business & Central Administration | 28 | 5,339,000 | 4,973,500 | 4,821,529 |
| Plant Operation and Maintenance | 29 | 9,655,000 | 8,205,000 | 7,946,293 |
| Student Transportation | 30 | 3,810,000 | 3,755,500 | 3,659,308 |
| This row is intentionally left blank | 31 | 0 | 0 | 0 |
| *Total Support Services (lines 24-31) | 31A | 35,484,000 | 33,205,000 | 32,236,393 |
| *Noninstructional Programs | 32 | 5,150,000 | 5,000,000 | 4,594,436 |
| Facilities Acquisition and Construction | 33 | 5,100,000 | 13,508,000 | 10,029,827 |
| Debt Service | 34 | 8,107,000 | 47,519,574 | 7,729,686 |
| AEA Support - Direct to AEA | 35 | 4,489,932 | 4,463,000 | 3,894,362 |
| *Total Other Expenditures (lines 33-35) | 35A | 17,696,932 | 65,490,574 | 21,653,875 |
| Total Expenditures | 36 | 138,130,932 | 181,425,574 | 134,545,098 |
| Transfers Out | 37 | 8,000,000 | 11,050,000 | 9,278,032 |
| Total Expenditures & Other Uses | 38 | 146,130,932 | 192,475,574 | 143,823,130 |
| Ending Fund Balance | 39 | 34,195,527 | 36,151,416 | 36,667,197 |
| Total Requirements | 40 | 180,326,459 | 228,626,990 | 180,490,327 |

| | | Special Revenue | | | | | This Column is Blank | |
|--|----|-----------------|---------------|-----------------|-----------|--|----------------------|----|
| | | General (10) | Activity (21) | Management (22) | PERL (24) | Entrp(23)Equal(25) Lib(29)SpecRev(27) | | |
| Resources: | | | | | | | | |
| Taxes Levied on Property | 1 | 29,328,204 | | 1,404,979 | 0 | 0 | 0 | 1 |
| Utility Replacement Excise Tax | 2 | 934,665 | | 45,021 | 0 | 0 | 0 | 2 |
| Income Surtaxes | 3 | | | | | | | 3 |
| Tuition\Transportation Received | 4 | 2,935,000 | | | | | | 4 |
| Earnings on Investments | 5 | 40,000 | | | | | | 5 |
| Nutrition Program Sales | 6 | | | | | | | 6 |
| Student Activities and Sales | 7 | | 900,000 | | | | | 7 |
| Other Revenues from Local Sources | 8 | 3,150,000 | | | | | | 8 |
| Revenue from Intermediary Sources | 9 | | | | | | | 9 |
| State Foundation Aid | 10 | 69,419,483 | | | | | | 10 |
| Instructional Support State Aid | 11 | 0 | | | | | | 11 |
| Other State Sources | 12 | 956,000 | | | | | | 12 |
| Commercial & Industrial State Replacement | 13 | 1,076,170 | | 51,191 | 0 | 0 | 0 | 13 |
| Title I Grants | 14 | 2,200,000 | | | | | | 14 |
| IDEA and Other Federal Sources | 15 | 3,150,000 | | | | | | 15 |
| Total Revenues | 16 | 113,189,522 | 900,000 | 1,501,191 | 0 | 0 | 0 | 16 |
| General Long-Term Debt Proceeds | 17 | | | | | | | 17 |
| Transfers In/Special Items/Upward Adj | 18 | | | | | | | 18 |
| Proceeds of Fixed Asset Dispositions | 19 | | | | | | | 19 |
| Total Revenues & Other Sources | 20 | 113,189,522 | 900,000 | 1,501,191 | 0 | 0 | 0 | 20 |
| Beginning Fund Balance | 21 | 9,723,395 | 295,869 | 2,421,296 | 0 | 0 | 0 | 21 |
| Total Resources | 22 | 122,912,917 | 1,195,869 | 3,922,487 | 0 | 0 | 0 | 22 |
| Requirements: | | | | | | | | |
| Instruction | 23 | 77,300,000 | 900,000 | 1,100,000 | | | | 23 |
| Student Support Services | 24 | 2,820,000 | | 35,000 | | | | 24 |
| Instructional Staff Support Services | 25 | 5,900,000 | | | | | | 25 |
| General Administration | 26 | 1,215,000 | | 90,000 | | | | 26 |
| School/Building Administration | 27 | 6,500,000 | | 90,000 | | | | 27 |
| Business & Central Administration | 28 | 4,700,000 | | 30,000 | | | | 28 |
| Plant Operation and Maintenance | 29 | 8,800,000 | | 55,000 | | | | 29 |
| Student Transportation | 30 | 3,400,000 | | | | | | 30 |
| This row is intentionally left blank | 31 | | | | | | | 31 |
| Noninstructional Programs | 32 | | | | | | | 32 |
| Facilities Acquisition and Construction | 33 | | | | | | | 33 |
| Debt Service (Principal, interest, fiscal charges) | 34 | | | | | | | 34 |
| AEA Support - Direct to AEA | 35 | 4,489,932 | | | | | | 35 |
| Total Expenditures | 36 | 115,124,932 | 900,000 | 1,400,000 | 0 | 0 | 0 | 36 |
| Transfers Out/Special Items/Down Adj | 37 | | | | | | | 37 |
| Total Expenditures & Other Uses | 38 | 115,124,932 | 900,000 | 1,400,000 | 0 | 0 | 0 | 38 |
| Ending Fund Balance | 39 | 7,787,985 | 295,869 | 2,522,487 | 0 | 0 | 0 | 39 |
| Total Requirements | 40 | 122,912,917 | 1,195,869 | 3,922,487 | 0 | 0 | 0 | 40 |

COUNCIL BLUFFS

Resources:

| | | Capital Projects (30-39) | | | Debt Service -40 | Proprietary | | Re-estimated FY 16 | Actual FY15 | |
|---|-----------|--------------------------|------------------|------------------|---------------------|------------------|------------------|-----------------------|--------------------|-----------|
| | | Sales Tax (33) | PPEL (36) | Other Cap Proj | | Nutrition (61) | Oth Entp (62-69) | | | |
| Taxes Levied on Property | 1 | | 3,506,401 | | 0 | | | 34,905,000 | 34,006,195 | 1 |
| Utility Replacement Excise Tax | 2 | | 107,728 | | 0 | | | 0 | 1,637,955 | 2 |
| Income Surtaxes | 3 | | | | | | | 0 | 0 | 3 |
| Tuition/Transportation Received | 4 | | | | | | | 3,036,393 | 2,980,020 | 4 |
| Earnings on Investments | 5 | 500 | | | 45,000 | | | 87,400 | 108,768 | 5 |
| Nutrition Program Sales | 6 | | | | | 700,000 | | 700,000 | 723,437 | 6 |
| Student Activities and Sales | 7 | | | | | | | 850,000 | 923,761 | 7 |
| Other Revenues from Local Sources | 8 | 8,400,000 | | 3,300,000 | | | | 19,610,000 | 3,564,928 | 8 |
| Revenue from Intermediary Sources | 9 | | | | | | | 0 | 0 | 9 |
| State Foundation Aid | 10 | | | | | | | 64,600,000 | 60,505,355 | 10 |
| Instructional Support State Aid | 11 | | | | | | | 0 | 0 | 11 |
| Other State Sources | 12 | | | | | 40,000 | | 2,179,000 | 11,289,045 | 12 |
| Commercial & Industrial State Replacement | 13 | | 134,701 | | 0 | | | 0 | 1,247,168 | 13 |
| Title I Grants | 14 | | | | | | | 2,300,000 | 2,162,149 | 14 |
| IDEA and Other Federal Sources | 15 | | | | | 4,350,000 | | 7,446,000 | 7,310,572 | 15 |
| Total Revenues | 16 | 8,400,500 | 3,748,830 | 3,300,000 | 45,000 | 5,090,000 | 0 | 135,713,793 | 126,459,353 | 16 |
| General Long-Term Debt Proceeds | 17 | | | | | | | 45,196,000 | 6,000,000 | 17 |
| Transfers In/Special Items/Upward Adj | 18 | | | | 8,000,000 | | | 11,050,000 | 9,278,032 | 18 |
| Proceeds of Fixed Asset Dispositions | 19 | | | | | | | 0 | 0 | 19 |
| Total Revenues & Other Sources | 20 | 8,400,500 | 3,748,830 | 3,300,000 | 8,045,000 | 5,090,000 | 0 | 191,959,793 | 141,737,385 | 20 |
| Beginning Fund Balance | 21 | 3,612,459 | 2,771,250 | 4,915 | 16,418,410 | 903,822 | 0 | 36,667,197 | 38,752,942 | 21 |
| Total Resources | 22 | 12,012,959 | 6,520,080 | 3,304,915 | 24,463,410 | 5,993,822 | 0 | 228,626,990 | 180,490,327 | 22 |

Requirements:

| | | | | | | | | | | |
|--|-----------|-------------------|------------------|------------------|-------------------|------------------|----------|--------------------|--------------------|-----------|
| Instruction | 23 | | 500,000 | | | | | 77,730,000 | 76,060,394 | 23 |
| Student Support Services | 24 | | | | | | | 2,785,000 | 2,590,785 | 24 |
| Instructional Staff Support Services | 25 | | | | | | | 5,750,000 | 5,643,280 | 25 |
| General Administration | 26 | | | | | | | 1,276,000 | 1,216,388 | 26 |
| School/Building Administration | 27 | | 30,000 | | | | | 6,460,000 | 6,358,810 | 27 |
| Business & Central Administration | 28 | 9,000 | 600,000 | | | | | 4,973,500 | 4,821,529 | 28 |
| Plant Operation and Maintenance | 29 | | 800,000 | | | | | 8,205,000 | 7,946,293 | 29 |
| Student Transportation | 30 | | 410,000 | | | | | 3,755,500 | 3,659,308 | 30 |
| This row is intentionally left blank | 31 | | | | | | | 0 | 0 | 31 |
| Noninstructional Programs | 32 | | | | | 5,150,000 | | 5,000,000 | 4,594,436 | 32 |
| Facilities Acquisition and Construction | 33 | 400,000 | 1,400,000 | 3,300,000 | | | | 13,508,000 | 10,029,827 | 33 |
| Debt Service (Principal, interest, fiscal charges) | 34 | 48,000 | | | 8,059,000 | | | 47,519,574 | 7,729,686 | 34 |
| AEA Support - Direct to AEA | 35 | | | | | | | 4,463,000 | 3,894,362 | 35 |
| Total Expenditures | 36 | 457,000 | 3,740,000 | 3,300,000 | 8,059,000 | 5,150,000 | 0 | 181,425,574 | 134,545,098 | 36 |
| Transfers Out/Special Items/Down Adj | 37 | 8,000,000 | | | | | | 11,050,000 | 9,278,032 | 37 |
| Total Expenditures & Other Uses | 38 | 8,457,000 | 3,740,000 | 3,300,000 | 8,059,000 | 5,150,000 | 0 | 192,475,574 | 143,823,130 | 38 |
| Ending Fund Balance | 39 | 3,555,959 | 2,780,080 | 4,915 | 16,404,410 | 843,822 | 0 | 36,151,416 | 36,667,197 | 39 |
| Total Requirements | 40 | 12,012,959 | 6,520,080 | 3,304,915 | 24,463,410 | 5,993,822 | 0 | 228,626,990 | 180,490,327 | 40 |

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

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 FY17 (E) | Interest Due FY17 +(F) | Bond Registration Due FY17 +(G) | Total Obligation Due FY17 =(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) All Other Long Term Debt Below this line | | | | | | | | | |
| (3) | | | | | | | 0 | | 0 |
| (4) | | | | | | | 0 | | 0 |
| (5) | | | | | | | 0 | | 0 |
| (6) 2010A Revenue Bonds | 13,210,000 | Non-GO | 3/23/2010 | 575,000 | 470,688 | 1,500 | 1,047,188 | 1,047,188 | 0 |
| (7) 2012 Revenue Bonds | 9,500,000 | Non-GO | 3/27/2012 | 495,000 | 199,380 | 1,500 | 695,880 | 695,880 | 0 |
| (8) 2014 Revenue Bonds | 6,000,000 | Non-GO | 7/1/2014 | 1,505,362 | 42,411 | 0 | 1,547,773 | 1,547,773 | 0 |
| (9) 2016A Revenue Bonds | 39,138,000 | Non-GO | 3/1/2016 | 3,444,000 | 881,020 | 1,500 | 4,326,520 | 4,326,520 | 0 |
| (10) 2016B Revenue Bonds | 3,029,000 | Non-GO | 3/1/2016 | 187,000 | 69,375 | 1,500 | 257,875 | 257,875 | 0 |
| (11) QZAB | 1,500,000 | Non-GO | 6/9/2009 | 0 | 146,900 | 1,500 | 148,400 | 148,400 | 0 |
| (12) QSCB | 5,650,000 | Non-GO | 11/24/2009 | 0 | 33,750 | 1,500 | 35,250 | 35,250 | 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) | | | | 6,206,362 | 1,843,524 | 9,000 | 8,058,886 | 8,058,886 | 0 |