

## ADOPTED DUBUQUE SCHOOL BUDGET SUMMARY

District No. 1863

Department of Management - Form S-AB

|  |            | Budget 2017        | Re-est. 2016       | Actual 2015        |
|--|------------|--------------------|--------------------|--------------------|
| Taxes Levied on Property                       | 1          | 50,562,885         | 44,491,828         | 43,591,703         |
| Utility Replacement Excise Tax                 | 2          | 1,387,939          | 1,261,220          | 1,218,756          |
| Income Surtaxes                                | 3          | 0                  | 0                  | 0                  |
| Tuition\Transportation Received                | 4          | 1,892,000          | 1,872,967          | 2,626,611          |
| Earnings on Investments                        | 5          | 197,000            | 261,290            | 158,021            |
| Nutrition Program Sales                        | 6          | 2,266,000          | 2,200,000          | 2,442,999          |
| Student Activities and Sales                   | 7          | 521,000            | 435,000            | 506,939            |
| Other Revenues from Local Sources              | 8          | 2,789,350          | 3,166,389          | 3,880,504          |
| Revenue from Intermediary Sources              | 9          | 0                  | 0                  | 0                  |
| State Foundation Aid                           | 10         | 69,680,727         | 69,974,430         | 66,050,527         |
| Instructional Support State Aid                | 11         | 0                  | 0                  | 0                  |
| Other State Sources                            | 12         | 10,974,431         | 11,284,422         | 14,543,836         |
| Commercial & Industrial State Replacement      | 13         | 1,532,930          | 194,760            | 907,127            |
| Title I Grants                                 | 14         | 2,132,305          | 2,090,092          | 1,651,588          |
| IDEA and Other Federal Sources                 | 15         | 7,557,295          | 7,458,342          | 7,345,423          |
| <b>Total Revenues</b>                          | <b>16</b>  | <b>151,493,862</b> | <b>144,690,740</b> | <b>144,924,034</b> |
| General Long-Term Debt Proceeds                | 17         | 17,500,000         | 0                  | 15,960,000         |
| Transfers In                                   | 18         | 3,246,135          | 3,230,639          | 4,217,872          |
| Proceeds of Fixed Asset Dispositions           | 19         | 35,000             | 48,314             | 96,993             |
| <b>Total Revenues &amp; Other Sources</b>      | <b>20</b>  | <b>172,274,997</b> | <b>147,969,693</b> | <b>165,198,899</b> |
| Beginning Fund Balance                         | 21         | 38,596,623         | 46,439,091         | 43,974,925         |
| <b>Total Resources</b>                         | <b>22</b>  | <b>210,871,620</b> | <b>194,408,784</b> | <b>209,173,824</b> |
|  |            |                    |                    |                    |
| <b>*Instruction</b>                            | <b>23</b>  | <b>91,053,157</b>  | <b>90,106,161</b>  | <b>89,157,115</b>  |
| Student Support Services                       | 24         | 6,286,000          | 6,176,108          | 6,582,902          |
| Instructional Staff Support Services           | 25         | 6,746,000          | 5,248,880          | 5,863,333          |
| General Administration                         | 26         | 1,752,000          | 1,887,774          | 1,752,358          |
| School/Building Administration                 | 27         | 6,480,000          | 6,630,025          | 6,476,832          |
| Business & Central Administration              | 28         | 5,817,300          | 7,991,556          | 5,390,662          |
| Plant Operation and Maintenance                | 29         | 12,174,000         | 12,067,277         | 10,792,182         |
| Student Transportation                         | 30         | 4,403,000          | 4,228,433          | 4,670,340          |
| This row is intentionally left blank           | 31         | 0                  | 0                  | 0                  |
| <b>*Total Support Services (lines 24-31)</b>   | <b>31A</b> | <b>43,658,300</b>  | <b>44,230,053</b>  | <b>41,528,609</b>  |
| <b>*Noninstructional Programs</b>              | <b>32</b>  | <b>5,181,700</b>   | <b>5,032,718</b>   | <b>5,056,440</b>   |
| Facilities Acquisition and Construction        | 33         | 26,920,000         | 5,501,827          | 14,428,902         |
| Debt Service                                   | 34         | 3,337,691          | 2,720,143          | 2,104,064          |
| AEA Support - Direct to AEA                    | 35         | 5,324,643          | 4,990,620          | 4,928,817          |
| <b>*Total Other Expenditures (lines 33-35)</b> | <b>35A</b> | <b>35,582,334</b>  | <b>13,212,590</b>  | <b>21,461,783</b>  |
| <b>Total Expenditures</b>                      | <b>36</b>  | <b>175,475,491</b> | <b>152,581,522</b> | <b>157,203,947</b> |
| Transfers Out                                  | 37         | 3,246,135          | 3,230,639          | 5,530,786          |
| <b>Total Expenditures &amp; Other Uses</b>     | <b>38</b>  | <b>178,721,626</b> | <b>155,812,161</b> | <b>162,734,733</b> |
| Ending Fund Balance                            | 39         | 32,149,994         | 38,596,623         | 46,439,091         |
| <b>Total Requirements</b>                      | <b>40</b>  | <b>210,871,620</b> | <b>194,408,784</b> | <b>209,173,824</b> |

DUBUQUE

|  |    | Special Revenue |               |                 |           |  |                                    | This Column is Blank |    |
|--|----|-----------------|---------------|-----------------|-----------|--|------------------------------------|----------------------|----|
|  |    | General (10)    | Activity (21) | Management (22) | PERL (24) | Entrp(23)Equal(25)<br>Lib(29)SpecRev(27) | Emg Levy (26) /<br>Disaster R (28) |                      |    |
| <b>Resources:</b>                                  |    |                 |               |                 |           |  |                                    |                      |    |
| Taxes Levied on Property                           | 1  | 44,922,559      |               | 1,945,465       | 0         | 0  | 0                                  |                      | 1  |
| Utility Replacement Excise Tax                     | 2  | 1,242,304       |               | 54,535          | 0         | 0  | 0                                  |                      | 2  |
| Income Surtaxes                                    | 3  |                 |               |                 |           |  |                                    |                      | 3  |
| Tuition\Transportation Received                    | 4  | 1,892,000       |               |                 |           |  |                                    |                      | 4  |
| Earnings on Investments                            | 5  | 83,000          | 4,000         | 50,000          |           |  |                                    |                      | 5  |
| Nutrition Program Sales                            | 6  |                 |               |                 |           |  |                                    |                      | 6  |
| Student Activities and Sales                       | 7  | 160,000         | 361,000       |                 |           |  |                                    |                      | 7  |
| Other Revenues from Local Sources                  | 8  | 1,501,350       | 1,185,000     | 60,000          |           |  |                                    |                      | 8  |
| Revenue from Intermediary Sources                  | 9  |                 |               |                 |           |  |                                    |                      | 9  |
| State Foundation Aid                               | 10 | 69,680,727      |               |                 |           |  |                                    |                      | 10 |
| Instructional Support State Aid                    | 11 | 0               |               |                 |           |  |                                    |                      | 11 |
| Other State Sources                                | 12 | 1,023,050       |               | 1,000           |           |  |                                    |                      | 12 |
| Commercial & Industrial State Replacement          | 13 | 1,342,124       |               | 56,529          | 0         | 0  | 0                                  |                      | 13 |
| Title I Grants                                     | 14 | 2,132,305       |               |                 |           |  |                                    |                      | 14 |
| IDEA and Other Federal Sources                     | 15 | 4,673,295       |               |                 |           |  |                                    |                      | 15 |
| Total Revenues                                     | 16 | 128,652,714     | 1,550,000     | 2,167,529       | 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 | 35,000          |               |                 |           |  |                                    |                      | 19 |
| Total Revenues & Other Sources                     | 20 | 128,687,714     | 1,550,000     | 2,167,529       | 0         | 0  | 0                                  |                      | 20 |
| Beginning Fund Balance                             | 21 | 9,706,074       | 757,659       | 8,271,705       | 0         | 0  | 0                                  |                      | 21 |
| Total Resources                                    | 22 | 138,393,788     | 2,307,659     | 10,439,234      | 0         | 0  | 0                                  |                      | 22 |
| <b>Requirements:</b>                               |    |                 |               |                 |           |  |                                    |                      |    |
| Instruction  | 23 | 87,375,357      | 1,535,000     | 591,000         |           |  |                                    |                      | 23 |
| Student Support Services                           | 24 | 6,200,000       |               | 86,000          |           |  |                                    |                      | 24 |
| Instructional Staff Support Services               | 25 | 5,200,000       |               | 46,000          |           |  |                                    |                      | 25 |
| General Administration                             | 26 | 1,700,000       |               | 37,000          |           |  |                                    |                      | 26 |
| School/Building Administration                     | 27 | 6,300,000       |               | 180,000         |           |  |                                    |                      | 27 |
| Business & Central Administration                  | 28 | 3,400,000       | 4,000         | 130,000         |           |  |                                    |                      | 28 |
| Plant Operation and Maintenance                    | 29 | 9,200,000       |               | 1,401,000       |           |  |                                    |                      | 29 |
| Student Transportation                             | 30 | 3,300,000       | 15,000        | 178,000         |           |  |                                    |                      | 30 |
| This row is intentionally left blank               | 31 |                 |               |                 |           |  |                                    |                      | 31 |
| Noninstructional Programs                          | 32 |                 |               | 135,000         |           |  |                                    |                      | 32 |
| Facilities Acquisition and Construction            | 33 |                 |               |                 |           |  |                                    |                      | 33 |
| Debt Service (Principal, interest, fiscal charges) | 34 |                 |               |                 |           |  |                                    |                      | 34 |
| AEA Support - Direct to AEA                        | 35 | 5,324,643       |               |                 |           |  |                                    |                      | 35 |
| Total Expenditures                                 | 36 | 128,000,000     | 1,554,000     | 2,784,000       | 0         | 0  | 0                                  |                      | 36 |
| Transfers Out/Special Items/Down Adj               | 37 |                 |               |                 |           |  |                                    |                      | 37 |
| Total Expenditures & Other Uses                    | 38 | 128,000,000     | 1,554,000     | 2,784,000       | 0         | 0  | 0                                  |                      | 38 |
| Ending Fund Balance                                | 39 | 10,393,788      | 753,659       | 7,655,234       | 0         | 0  | 0                                  |                      | 39 |
| Total Requirements                                 | 40 | 138,393,788     | 2,307,659     | 10,439,234      | 0         | 0  | 0                                  |                      | 40 |

DUBUQUE

**Resources:**

|   |    | Capital Projects (30-39) |           |                | Debt Service<br>-40 | Proprietary    |                  | Re-estimated<br>FY 16 | Actual<br>FY 15 |    |
|---|----|--------------------------|-----------|----------------|---------------------|----------------|------------------|-----------------------|-----------------|----|
|   |    | Sales Tax (33)           | PPEL (36) | Other Cap Proj |                     | Nutrition (61) | Oth Entp (62-69) |                       |                 |    |
| Taxes Levied on Property                  | 1  |                          | 3,694,861 |                | 0                   |                |                  | 44,491,828            | 43,591,703      | 1  |
| Utility Replacement Excise Tax            | 2  |                          | 91,100    |                | 0                   |                |                  | 1,261,220             | 1,218,756       | 2  |
| Income Surtaxes                           | 3  |                          |           |                |                     |                |                  | 0                     | 0               | 3  |
| Tuition/Transportation Received           | 4  |                          |           |                |                     |                |                  | 1,872,967             | 2,626,611       | 4  |
| Earnings on Investments                   | 5  | 20,000                   | 10,000    |                | 25,000              | 5,000          |                  | 261,290               | 158,021         | 5  |
| Nutrition Program Sales                   | 6  |                          |           |                |                     | 2,266,000      |                  | 2,200,000             | 2,442,999       | 6  |
| Student Activities and Sales              | 7  |                          |           |                |                     |                |                  | 435,000               | 506,939         | 7  |
| Other Revenues from Local Sources         | 8  | 0                        | 8,000     |                |                     | 35,000         |                  | 3,166,389             | 3,880,504       | 8  |
| Revenue from Intermediary Sources         | 9  |                          |           |                |                     |                |                  | 0                     | 0               | 9  |
| State Foundation Aid                      | 10 |                          |           |                |                     |                |                  | 69,974,430            | 66,050,527      | 10 |
| Instructional Support State Aid           | 11 |                          |           |                |                     |                |                  | 0                     | 0               | 11 |
| Other State Sources                       | 12 | 9,918,781                | 1,600     |                |                     | 30,000         |                  | 11,284,422            | 14,543,836      | 12 |
| Commercial & Industrial State Replacement | 13 |                          | 134,277   |                | 0                   |                |                  | 194,760               | 907,127         | 13 |
| Title I Grants                            | 14 |                          |           |                |                     |                |                  | 2,090,092             | 1,651,588       | 14 |
| IDEA and Other Federal Sources            | 15 |                          |           |                |                     | 2,884,000      |                  | 7,458,342             | 7,345,423       | 15 |
| Total Revenues                            | 16 | 9,938,781                | 3,939,838 | 0              | 25,000              | 5,220,000      | 0                | 144,690,740           | 144,924,034     | 16 |
| General Long-Term Debt Proceeds           | 17 | 17,500,000               |           |                |                     |                |                  | 0                     | 15,960,000      | 17 |
| Transfers In/Special Items/Upward Adj     | 18 |                          |           |                | 3,246,135           |                |                  | 3,230,639             | 4,217,872       | 18 |
| Proceeds of Fixed Asset Dispositions      | 19 |                          |           |                |                     |                |                  | 48,314                | 96,993          | 19 |
| Total Revenues & Other Sources            | 20 | 27,438,781               | 3,939,838 | 0              | 3,271,135           | 5,220,000      | 0                | 147,969,693           | 165,198,899     | 20 |
| Beginning Fund Balance                    | 21 | 11,191,334               | 3,044,598 | 0              | 6,001,269           | (376,016)      | 0                | 46,439,091            | 43,974,925      | 21 |
| Total Resources                           | 22 | 38,630,115               | 6,984,436 | 0              | 9,272,404           | 4,843,984      | 0                | 194,408,784           | 209,173,824     | 22 |

**Requirements:**

|  |    |            |           |   |           |           |   |             |             |    |
|--|----|------------|-----------|---|-----------|-----------|---|-------------|-------------|----|
| Instruction  | 23 | 1,500,000  | 51,800    |   |           |           |   | 90,106,161  | 89,157,115  | 23 |
| Student Support Services                           | 24 |            |           |   |           |           |   | 6,176,108   | 6,582,902   | 24 |
| Instructional Staff Support Services               | 25 | 1,500,000  |           |   |           |           |   | 5,248,880   | 5,863,333   | 25 |
| General Administration                             | 26 | 15,000     |           |   |           |           |   | 1,887,774   | 1,752,358   | 26 |
| School/Building Administration                     | 27 |            |           |   |           |           |   | 6,630,025   | 6,476,832   | 27 |
| Business & Central Administration                  | 28 | 1,610,000  | 500,000   |   |           | 173,300   |   | 7,991,556   | 5,390,662   | 28 |
| Plant Operation and Maintenance                    | 29 |            | 1,573,000 |   |           |           |   | 12,067,277  | 10,792,182  | 29 |
| Student Transportation                             | 30 |            | 910,000   |   |           |           |   | 4,228,433   | 4,670,340   | 30 |
| This row is intentionally left blank               | 31 |            |           |   |           |           |   | 0           | 0           | 31 |
| Noninstructional Programs                          | 32 |            |           |   |           | 5,046,700 |   | 5,032,718   | 5,056,440   | 32 |
| Facilities Acquisition and Construction            | 33 | 25,300,000 | 1,620,000 |   |           |           |   | 5,501,827   | 14,428,902  | 33 |
| Debt Service (Principal, interest, fiscal charges) | 34 | 65,000     |           |   | 3,272,691 |           |   | 2,720,143   | 2,104,064   | 34 |
| AEA Support - Direct to AEA                        | 35 |            |           |   |           |           |   | 4,990,620   | 4,928,817   | 35 |
| Total Expenditures                                 | 36 | 29,990,000 | 4,654,800 | 0 | 3,272,691 | 5,220,000 | 0 | 152,581,522 | 157,203,947 | 36 |
| Transfers Out/Special Items/Down Adj               | 37 | 3,246,135  |           |   |           |           |   | 3,230,639   | 5,530,786   | 37 |
| Total Expenditures & Other Uses                    | 38 | 33,236,135 | 4,654,800 | 0 | 3,272,691 | 5,220,000 | 0 | 155,812,161 | 162,734,733 | 38 |
| Ending Fund Balance                                | 39 | 5,393,980  | 2,329,636 | 0 | 5,999,713 | (376,016) | 0 | 38,596,623  | 46,439,091  | 39 |
| Total Requirements                                 | 40 | 38,630,115 | 6,984,436 | 0 | 9,272,404 | 4,843,984 | 0 | 194,408,784 | 209,173,824 | 40 |

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

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) School Infrastructure Sales, Services, & Use |                     |   |  |                        |                        |                                 | 0                              |  | 0  |
| (4) Tax Revenue Bonds, Series 2012               | 10,000,000          | Non-GO  |  | 1,165,000              | 153,600                | 2,000                           | 1,320,600                      | 1,320,600  | 0  |
| (5) School Infrastructure Sales, Services, & Use |                     |   |  |                        |                        |                                 | 0                              |  | 0  |
| (6) Tax Revenue Bonds, Series 2013               | 10,000,000          | Non-GO  |  | 570,000                | 179,720                | 2,000                           | 751,720                        | 751,720  | 0  |
| (7) School Infrastructure Sales, Services, & Use |                     |   |  |                        |                        |                                 | 0                              |  | 0  |
| (8) Tax Revenue Bonds, Series 2014               | 13,033,000          | Non-GO  |  | 225,000                | 399,121                | 2,000                           | 626,121                        | 626,121  | 0  |
| (9) School Infrastructure Sales, Services, & Use |                     |   |  |                        |                        |                                 | 0                              |  | 0  |
| (10) Tax Revenue Bonds, Series 2015              | 15,960,000          | Non-GO  |  | 0                      | 580,250                | 2,000                           | 582,250                        | 582,250  | 0  |
| (11) Estimated School Infrastructure Sales,      |                     |   |  |                        |                        |                                 | 0                              |  | 0  |
| (12) Use Tax Revenue Bonds, Series 2017          | 17,500,000          | Non-GO  |  | 0                      | 350,000                | 1,000                           | 351,000                        | 351,000  | 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)                          |                     |   |  | 1,960,000              | 1,662,691              | 9,000                           | 3,631,691                      | 3,631,691  | 0  |