

One of our goals is to keep the tax rate stable. Due to the uncertainty of the allowable growth, I propose the following scenario for publication. This scenario is the highest tax levy rate proposed but gives us the most flexibility to lower the tax levy but keep the rate stable.

PROPOSAL FOR PUBLICATION

0% Allowable Growth

\$238,525 SBRC CR Levy

\$493,000 Other CR Levy

\$500,000 Management Levy

Tax Levy Rate = 18.62945

IF AG RATE IS SET AT 2% AFTER PUBLICATION OR AFTER ADOPTION -

If the allowable growth rate is set at 2%, it would automatically lower the levy to an amount much closer to our goal. (We would have to lower our cash reserve levy by \$11,000 to get to 18.42.)

IF AG RATE IS SET AT 1% AFTER PUBLICATION OR AFTER ADOPTION -

If the allowable growth rate is set at 1%, it would automatically lower the levy to 18.42 with no needed changes.

IF AG RATE IS SET AT 0% AFTER PUBLICATION OR AFTER ADOPTION -

If the allowable growth rate is set at 0%, we will lower the other cash reserve levy by \$18,346 and the management fund levy by \$11,000 to get our tax levy rate lower (18.54). This would look like the original budget documents you received with your Board packet. This keeps our cash reserve levy and our Management Fund levy at the same level as the current year

To maintain the tax levy rate of 18.42 would mean reducing our Management Fund levy by \$25,000 and reducing our cash reserve levy amount (from current year amount) by approximately \$25,000. Since we don't know our insurance increases yet for the Management Fund, I do not recommend we do this. If the legislature does pass a 0% allowable growth, we may have to consider increasing our overall tax levy slightly to 18.54.

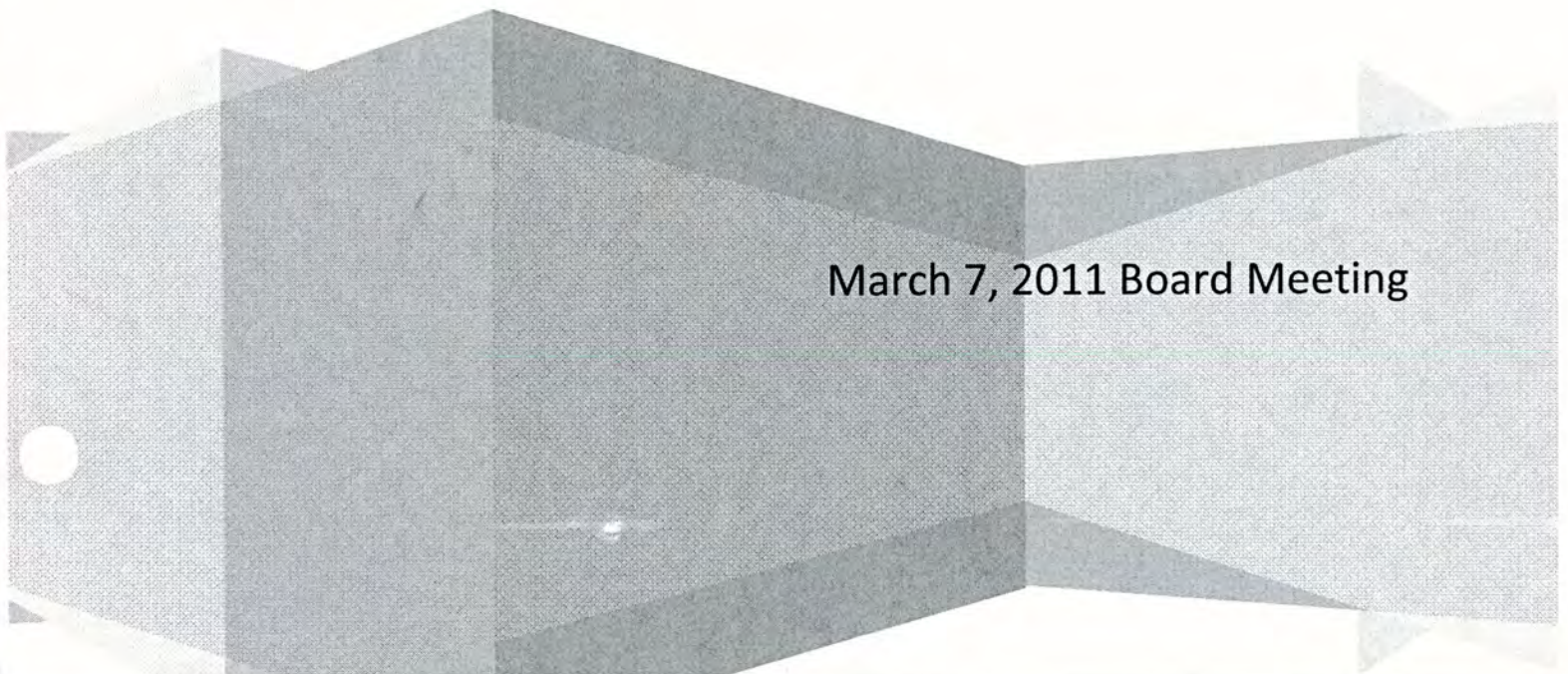
**ADEL DESOTO MINBURN
COMMUNITY SCHOOL DISTRICT**

**FY 2012 PROPOSED
BUDGET**

**Based on 0% Allowable Growth & Budget
Guarantee**

Nancy Gee

March 7, 2011 Board Meeting

An abstract graphic at the bottom of the page consisting of several overlapping, semi-transparent gray rectangular blocks of various sizes and orientations, creating a three-dimensional architectural effect.

SPENDING AUTHORITY

Last month we talked about how we arrive at spending and taxing authority for the budget. Here's a quick review.

- 1) Regular Program District Costs
 - a. A&L – Section 4 [Cost per pupil x budget enrollment] PLUS
- 2) Special Ed. Weighting
 - a. A&L – Section 4 Line 4.22 [Cost per pupil x weighted enrollment] PLUS
- 3) Supplemental Weighting
 - a. A&L – Section 4 Line 4.19 [Cost per pupil x supplementary wtd. enrollment] PLUS
- 4) AEA Flowthrough
 - a. A&L – Section 4 [Calculations on A&L 4.47 to 4.82] PLUS
- 5) At Risk – Dropout AG
 - a. A&L – Section 5 Line 5.16 PLUS
- 6) Teacher Salary Supplement, Early Intervention, Professional Development
 - a. A&L – Section 4 Line 4.30, 4.38, 4.46

= **Combined District Cost \$11,344,016** A&L Line 5.18 PLUS

- 7) Preschool Foundation Aid
 - a. A&L – Section 7 Line 7.34 PLUS
- 8) Instructional Support Authority
 - a. A&L – Section 10 Line 10.27 PLUS
- 9) Miscellaneous Income
 - a. Revenue excluding taxes and state foundation aid PLUS
- 10) Unspent Authority from Previous Year

= **Maximum AUTHORIZED BUDGET [CREDIT CARD LIMIT]**

It is important to note that we can't spend the maximum authorized budget because we need to have an authorized (unspent) balance each year. Our goal is to keep this balance amount high enough to cover three months worth of expenditures. If the allowable growth rates remain under 4%, it is likely this balance will diminish below this goal within 3-4 years. The only way to recover from a low unspent balance is to reduce expenditures.

TAXING AUTHORITY

Where does the money come from?

- 1) Uniform Property Tax
 - a. A&L – Section 6 [Taxable Valuation X 5.40] PLUS
- 2) State Aid
 - a. A&L – Section 7 [Formula Based] PLUS
- 3) Additional Property Tax
 - a. A&L – Section 8 [Remaining Amount to Arrive at Combined District Cost] PLUS
- 4) Instructional Support Levy
 - a. A&L – Section 10 [Part State – Part Tax] PLUS
- 5) Cash Reserve & SBRC Levy
 - a. A&L – Section 15

= **General Fund Levy Amount [A&L – Line 15.12]**

Proposed Levy Rates for 2012

General Fund	14.90298
Management Fund	1.44433
PPEL Fund	.33
Debt Service	<u>1.86547</u>
Total	18.54278

Current Year Levy Rates

General Fund	14.63968
Management Fund	1.49767
PPEL Fund	.33
Debt Service	<u>1.95372</u>
Total	18.42107

FY 2012 Aid and Levy Worksheet

ADEL-DESOTO-MINBURN

AEA/Dist No. 11 0027

0.0000	Enter Regular Program Allowable Growth Percent
0.0000	Enter Teacher Salary Supplement Allowable Growth Percent
0.0000	Enter Professional Development Supplement Allowable Growth Percent
0.0000	Enter Early Intervention Supplement Allowable Growth Percent

BUDGET ENROLLMENT

	1,408.4	*	1.1	Budget Enrollment (Oct 2010 Basic Enrollment)
	.00	**	1.2	Audited Change in Oct 2009 Headcount
X	5,903		1.3	FY11 Regular Program District Cost Per Pupil (Line 2.3 - FY11 Aid and Levy)
=	0		1.4	Enrollment Audit Adjustment
	5,148		1.5	FY11 Regular Program Foundation Cost Per Pupil
X	.00	**	1.6	Audited Change in Oct 2009 Headcount (Line 1.2)
=	0		1.7	Enrollment Audit Adjustment - State Aid Portion

COST PER PUPIL AMOUNTS

	5,903		2.1	FY11 Regular Program District Cost Per Pupil (Line 1.3)
+	0		2.2	FY12 Regular Program Growth Per Pupil
=	5,903		2.3	FY12 Regular Program District Cost Per Pupil
	518.31	**	2.4	FY11 Teacher Salary Supplement Cost Per Pupil (Line 2.6 - FY11 Aid and Levy)
+	.00	**	2.5	FY12 Teacher Salary Supplement Growth Per Pupil
=	518.31	**	2.6	FY12 Teacher Salary Supplement Cost Per Pupil
	55.71	**	2.7	FY11 Professional Dev Suppl Cost Per Pupil (Line 2.9 - FY11 Aid and Levy)
+	.00	**	2.8	FY12 Professional Development Supplement Growth Per Pupil
=	55.71	**	2.9	FY12 Professional Development Supplement Cost Per Pupil
	57.53	**	2.10	FY11 Early Intervention Suppl Cost Per Pupil (Line 2.12 - FY11 Aid and Levy)
+	.00	**	2.11	FY12 Early Intervention Supplement Growth Per Pupil
=	57.53	**	2.12	FY12 Early Intervention Supplement Cost Per Pupil

WEIGHTED ENROLLMENT

	51.84	**	3.1	0.72 Special Ed Weighting in Addition to 1.0
+	96.22	**	3.2	1.21 Special Ed Weighting in Addition to 1.0
+	27.40	**	3.3	2.74 Special Ed Weighting in Addition to 1.0
=	175.46	**	3.4	Total Special Ed Weighting in Addition to 1.0
+	1,408.4	*	3.5	Budget Enrollment (Line 1.1)
=	1,583.86	**	3.6	AEA Weighted Enrollment
+	.00	**	3.7	AEA Supplementary Weight for Sharing
=	1,583.86	**	3.8	AEA Weighted Enrollment with AEA Supplementary Weight for Sharing
+	2.750	***	3.9	Supplementary Weighting - Sharing
+	4.973	***	3.10	Supplementary Weighting - At-Risk Formula
+	.22	**	3.11	Supplementary Weighting - ESL
+	.000	***	3.12	Supplementary Weighting - Reorganization Incentives
=	7.943	***	3.13	Total Supplementary Weighting
+	1,583.86	**	3.14	AEA Weighted Enrollment (Line 3.6)
=	1,591.803	***	3.15	District Weighted Enrollment
-	175.46	**	3.16	Total Special Ed Weighting in Addition to 1.0 (Line 3.4)
=	1,416.343	***	3.17	District Weighted Enrollment without Special Ed Weightings

REGULAR PROGRAM DISTRICT COST CALCULATIONS

	5,903		4.1	FY12 Regular Program District Cost Per Pupil (Line 2.3)
X	1,408.4	*	4.2	Budget Enrollment (Line 1.1)
=	8,313,785		4.3	FY12 Regular Program District Cost without Adjustment
	6,743,860		4.4	Base (FY04) Regular Program District Cost
+	0		4.5	Base (FY04) Regular Program Budget Adjustment
=	6,743,860		4.6	Base (FY04) Total Regular Program District Cost
-	8,313,785		4.7	FY12 Regular Program District Cost without Adjustment (Line 4.3)
=	0		4.8	Reduction in RPDC from Base Year Total RPDC (if negative, enter zero)
X	0.20	**	4.9	FY12 Scale-Down Budget Adjustment Percentage
=	0		4.10	FY12 Scale-Down Budget Adjustment Calculated
	8,316,737		4.11	FY11 Regular Program District Cost (Line 4.3 - FY11 Aid & Levy)
X	1.01	**	4.12	101% Budget Adjustment
=	8,399,904		4.13	101% of FY11 Regular Program District Cost
-	8,313,785		4.14	FY12 Regular Program District Cost without Adjustment (Line 4.3)
=	86,119		4.15	FY12 101% Budget Adjustment Calculated
	86,119		4.16	FY12 Regular Program Budget Adjustment, line 4.10 or line 4.15, whichever is larger.

OTHER DISTRICT COST CALCULATIONS

	5,903		4.17	FY12 Regular Program District Cost Per Pupil (Line 2.3)
X	7,943	***	4.18	Total Supplementary Weighting (Line 3.13)
=	46,888		4.19	District Cost for Supplementary Weighting
	5,903		4.20	FY12 Regular Program District Cost Per Pupil (Line 2.3)
X	175.46	**	4.21	Total Special Ed Weighting in Addition to 1.0 (Line 3.4)
=	1,035,740		4.22	Special Education Instruction District Cost
	518.31	**	4.23	FY12 Teacher Salary Supplement District Cost Per Pupil (Line 2.6)
X	1,408.4	*	4.24	Budget Enrollment (Line 1.1)
=	729,988		4.25	Unadjusted Teacher Salary Supplement District Cost
	730,247		4.26	FY11 Unadj Teacher Salary Suppl District Cost (Line 4.25 - FY11 Aid and Levy)
-	729,988		4.27	Unadjusted Teacher Salary Supplement District Cost (Line 4.25)
=	259		4.28	Teacher Salary Supplement Budget Adjustment (if negative, enter zero)
+	729,988		4.29	Unadjusted Teacher Salary Supplement District Cost (Line 4.25)
=	730,247		4.30	Teacher Salary Supplement District Cost
	55.71	**	4.31	FY12 Professional Development Supplement District Cost Per Pupil (Line 2.9)
X	1,408.4	*	4.32	Budget Enrollment (Line 1.1)
=	78,462		4.33	Unadjusted Professional Development Supplement District Cost
	78,490		4.34	FY11 Unadjusted Prof Dev Suppl District Cost (Line 4.33 - FY11 Aid and Levy)
-	78,462		4.35	Unadjusted Professional Development Supplement District Cost (Line 4.33)
=	28		4.36	Professional Development Supplement Budget Adjustment (if negative, enter zero)
+	78,462		4.37	Unadjusted Professional Development Supplement District Cost (Line 4.33)
=	78,490		4.38	Professional Development Supplement District Cost
	57.53	**	4.39	FY12 Early Intervention Supplement District Cost Per Pupil (Line 2.12)
X	1,408.4	*	4.40	Budget Enrollment (Line 1.1)
=	81,025		4.41	Unadjusted Early Intervention Supplement District Cost
	81,054		4.42	FY11 Unadj Early Intervention Suppl District Cost (Line 4.41 - FY11 Aid and Levy)
-	81,025		4.43	Unadjusted Early Intervention Supplement District Cost (Line 4.41)
=	29		4.44	Early Intervention Supplement Budget Adjustment (if negative, enter zero)
+	81,025		4.45	Unadjusted Early Intervention Supplement District Cost (Line 4.41)
=	81,054		4.46	Early Intervention Supplement District Cost

AEA DISTRICT COST CALCULATIONS

	250.63	**	4.47	AEA Special Ed Support Cost Per Pupil
X	1,583.86	**	4.48	AEA Weighted Enrollment (Line 3.6)
=	396,963		4.49	AEA Special Ed Support District Cost without Adjustment
	390,993		4.50	FY11 AEA Special Ed Support Dist Cost (Line 4.49 - FY11 Aid & Levy)
+	0		4.51	FY11 AEA Special Ed Support Adjustment (Line 4.54 - FY11 Aid & Levy)
=	390,993		4.52	FY11 Total AEA Special Ed Support District Cost
-	396,963		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)
	1,408.4	*	4.55	Budget Enrollment (Line 1.1)
+	21		4.56	Resident Accredited Nonpublic Students
-	.0	*	4.57	Shared-Time Nonpublic Pupils Counted in Line 1.1
=	1,429		4.58	Total Enrollment Served - AEA Media and Ed Services
X	48.02	**	4.59	FY12 AEA Media Cost Per Pupil
=	68,621		4.60	AEA Media Services District Cost
	1,429		4.61	Total Enrollment Served - AEA Media and Ed Services (Line 4.34)
X	52.68	**	4.62	FY12 AEA Ed Services Cost Per Pupil
=	75,280		4.63	AEA Ed Services District Cost
	.00	**	4.64	AEA Supplementary Weight for Sharing (Line 3.7)
X	250.63	**	4.65	AEA Special Ed Support Cost Per Pupil (Line 4.47)
=	0		4.66	AEA Sharing District Cost
	20.03	**	4.67	FY12 AEA Teacher Salary Supplement District Cost Per Pupil
X	1,583.86	**	4.68	AEA Weighted Enrollment (Line 3.6)
=	31,725		4.69	Unadjusted AEA Teacher Salary Supplement District Cost
	31,248		4.70	FY11 Unadj AEA Teacher Salary Suppl District Cost (Line 4.69-FY11 Aid and Levy)
-	31,725		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)
+	31,725		4.73	Unadjusted AEA Teacher Salary Supplement District Cost (Line 4.69)
=	31,725		4.74	AEA Teacher Salary Supplement District Cost
	2.58	**	4.75	FY12 AEA Professional Development Supplement District Cost Per Pupil
X	1,583.86	**	4.76	AEA Weighted Enrollment (Line 3.6)
=	4,086		4.77	Unadjusted AEA Professional Development Supplement District Cost
	4,025		4.78	FY11 Unadj AEA Prof Dev Suppl District Cost (Line 4.77 - FY11 Aid and Levy)
-	4,086		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)
+	4,086		4.81	Unadjusted AEA Professional Development Supplement District Cost (Line 4.77)
=	4,086		4.82	AEA Professional Development Supplement District Cost

COMBINED DISTRICT COST SUMMARY

	8,313,785	5.1	Regular Program District Cost without Adjustment (Line 4.3)
+	86,119	5.2	Regular Program Budget Adjustment Adopted (Line 4.16)
+	46,888	5.3	District Cost for Supplementary Weighting (Line 4.19)
+	1,035,740	5.4	Special Education Instruction District Cost (Line 4.22)
+	730,247	5.5	Teacher Salary Supplement District Cost (Line 4.30)
+	78,490	5.6	Professional Development Supplement District Cost (Line 4.38)
+	81,054	5.7	Early Intervention Supplement District Cost (Line 4.46)
+	396,963	5.8	AEA Special Ed Support District Cost without Adjustment (Line 4.49)
+	0	5.9	AEA Special Ed Support Adjustment (Line 4.54)
+	68,621	5.10	AEA Media Services District Cost (Line 4.60)
+	75,280	5.11	AEA Ed Services District Cost (Line 4.63)
+	0	5.12	AEA Sharing District Cost (Line 4.66)
+	31,725	5.13	AEA Teacher Salary Supplement District Cost (Line 4.74)
+	4,086	5.14	AEA Professional Development Supplement District Cost (Line 4.82)
-	20,671	5.15	AEA Statewide State Aid Reduction
+	415,689	5.16	FY12 SBRC Allowable Growth - Dropout
+	0	5.17	Enrollment Audit Adjustment (Line 1.4)
=	11,344,016	5.18	Combined District Cost

UNIFORM LEVY DOLLARS

	338,566,149	6.1	2010 Taxable Valuation with Gas & Electric Utilities (Enter on TaxCert tab)
X	5.40000	6.2	Uniform Levy Rate
=	1,828,257	6.3	Uniform Levy Dollars before Utility Replacement Adjustment

UNIFORM LEVY UTILITY REPLACEMENT ADJUSTMENT

	76,881	6.4	Uniform Levy Utility Replacement Paid FY11
-	78,463	6.5	Uniform Levy Utility Replacement Budgeted FY11
=	(1,582)	6.6	Uniform Levy Utility Replacement Adjustment
+	1,828,257	6.7	Uniform Levy Dollars Before Utility Replacement Adjustment (Line 6.3)
=	1,826,675	6.8	Uniform Levy Dollars Adjusted for Utility Replacement

STATE FOUNDATION AID

	5,148	7.1	State Regular Program Foundation Cost Per Pupil
X	1,416,343	*** 7.2	District Weighted Enrollment without Special Ed Weightings (Line 3.17)
=	7,291,334	7.3	District Foundation Dollars without Special Ed
	5,148	7.4	State Special Ed Program Foundation Cost Per Pupil
X	175.46	** 7.5	Total Special Ed Weighting in Addition to 1.0 (Line 3.4)
=	903,268	7.6	District Special Ed Foundation Dollars
	204	7.7	State AEA Special Ed Support Foundation Cost Per Pupil
X	1,583.86	** 7.8	AEA Weighted Enrollment with AEA Supplementary Weight for Sharing (Line 3.8)
=	323,107	7.9	AEA Foundation Dollars for Special Ed and Sharing
+	31,725	7.10	AEA Teacher Salary Supplement District Cost (Line 4.74)
+	4,086	7.11	AEA Professional Development Supplement District Cost (Line 4.82)
=	358,918	7.12	Total AEA Foundation Dollars
+	7,291,334	7.13	District Foundation Dollars without Special Ed (Line 7.3)
+	903,268	7.14	District Special Ed Foundation Dollars (Line 7.6)
+	0	7.15	Enrollment Audit Adjustment - State Aid Portion (Line 1.7)
+	730,247	7.16	Teacher Salary Supplement District Cost (Line 4.30)
+	78,490	7.17	Professional Development Supplement District Cost (Line 4.38)
+	81,054	7.18	Early Intervention Supplement District Cost (Line 4.46)
=	9,443,311	7.19	Total Foundation Dollars
-	1,826,675	7.20	Uniform Levy Dollars Adjusted for Utility Replacement (Line 6.8)
=	7,616,636	7.21	Unadjusted State Foundation Aid
	1,591,803	*** 7.22	District Weighted Enrollment (Line 3.15)
X	300	7.23	\$300 Minimum Aid Per Pupil
=	477,541	7.24	Minimum Aid
-	7,616,636	7.25	Unadjusted State Foundation Aid (Line 7.21)
=	0	7.26	Minimum Aid Adjustment (If Negative, Enter Zero)

PRESCHOOL FOUNDATION AID

	5.4	* 7.27	Preschool Budget Enrollment (Actual Enrollment X 60%)
X	5,883	7.28	FY12 Regular Program State Cost Per Pupil
=	31,768	7.29	Preschool Foundation Aid
	.0	7.30	Audited Change in October 2009 Preschool Budget Enrollment
X	5,883	7.31	FY11 Regular Program State Cost Per Pupil
=	0	7.32	Preschool Enrollment Audit Adjustment
+	31,768	7.33	Preschool Foundation Aid (Line 7.29)
=	31,768	7.34	Total Preschool Foundation Aid

ADDITIONAL DOLLAR LEVY

	11,344,016	8.1	Combined District Cost (Line 5.18)
-	9,443,311	8.2	Total Foundation Dollars (Line 7.19)
-	0	8.3	Minimum Aid Adjustment (Line 7.26)
=	1,900,705	8.4	Additional Dollar Levy

PROPERTY TAX ADJUSTMENT AID

	338,566,149	8.5	2010 Taxable Valuation with Gas & Electric Utilities (Line 6.1)
-	326,854,985	8.6	2009 Taxable Valuation with Gas & Electric Utilities (Line 6.1 - FY11 Aid & Levy)
=	11,711,164	8.7	Dollar Increase in Taxable Valuation (If negative, enter zero)
/	326,854,985	8.8	2009 Taxable Valuation with Gas & Electric Utilities (Line 8.6)
=	.0358	8.9	Increase in Taxable Valuation (to 4 Decimals)
X	20,012	8.10	FY11 Property Tax Adjustment Aid (Line 8.14 - FY11 Aid & Levy)
=	716	8.11	Reduction in Property Tax Adjustment Aid
	20,012	8.12	FY11 Property Tax Adjustment Aid (Line 8.10)
-	716	8.13	Reduction in Property Tax Adjustment Aid (Line 8.11)
=	19,296	8.14	FY12 Property Tax Adjustment Aid

ADJUSTED ADDITIONAL PROPERTY TAX LEVY AID

	1591.803	***	8.15	District Weighted Enrollment (Line 3.15)
X	5.883		8.16	FY12 Regular Program State Cost Per Pupil
X	12.50%	**	8.17	Property Tax Portion of State Cost Per Pupil
=	1,169,975		8.18	Adjusted Additional Property Tax Dollar Levy
/	338,566,149		8.19	2010 Taxable Valuation with Gas & Electric Utilities (Line 6.1)
=	3.45568		8.20	Adjusted Additional Property Tax Levy Rate
-	3.65000		8.21	Statewide Maximum Adjusted Additional Property Tax Levy Rate
=	0.00000		8.22	Adjusted Additional Property Tax Levy Rate Reduction (if negative, enter zero)
X	338,566,149		8.23	2010 Taxable Valuation with Gas & Electric Utilities (Line 6.1)
=	0		8.24	FY12 Adjusted Additional Property Tax Levy Aid

PROPERTY TAX EQUITY AND RELIEF (PTER) FUNDING

	5.883		8.25	FY12 Regular Program State Cost Per Pupil
X	0.00%	**	8.26	Increase in State Foundation Cost Per Pupil Percentage
=	0		8.27	Increase in Foundation Cost Per Pupil
X	1,591.803	***	8.28	District Weighted Enrollment (Line 3.15)
=	0		8.29	Additional District Foundation Dollars from Property Tax Equity and Relief Fund

ADDITIONAL LEVY BEFORE UTILITY REPLACEMENT ADJUSTMENT

	1,900,705		8.30	Additional Dollar Levy (Line 8.4)
-	19,296		8.31	Property Tax Adjustment Aid (Line 8.14)
-	0		8.32	FY10 District Special Ed Positive Balance, Property & Utility Repl Tax Portion
-	0		8.33	FY10 AEA Special Ed Reduction, Property & Utility Replacement Tax Portion
+	20,671		8.34	AEA Statewide State Aid Reduction (Line 5.15)
-	0		8.35	Adjusted Additional Property Tax Levy Aid (Line 8.24)
-	0		8.36	Additional District Foundation Dollars from PTER Fund (Line 8.29)
=	1,902,080		8.37	Additional Levy before Utility Replacement Adjustment

FINAL STATE FOUNDATION AID

	7,616,636		9.1	Unadjusted State Foundation Aid (Line 7.21)
+	0		9.2	Minimum Aid Adjustment (Line 7.26)
+	19,296		9.3	Property Tax Adjustment Aid (Line 8.14)
+	0		9.4	FY10 District Special Ed Positive Balance, Property & Util Repl Portion (Line 8.32)
+	0		9.5	FY10 AEA Special Ed Reduction, Property & Utility Repl Tax Portion (Line 8.33)
-	20,671		9.6	AEA Statewide State Aid Reduction (Line 5.15)
+	0		9.7	Adjusted Additional Property Tax Levy Aid (Line 8.24)
+	0		9.8	Additional District Foundation Dollars from PTER Fund (Line 8.29)
+	0		9.9	Adjustment for Property Tax Repayment due to Property Assessment Appeal
+	31,768		9.10	Total Preschool Foundation Aid (Line 7.34)
=	7,647,029		9.11	State Foundation Aid

INSTRUCTIONAL SUPPORT PROGRAM

	8,313,785	10.1	FY12 Regular Program District Cost without Adjustment (Line 4.3)
+	86,119	10.2	Regular Program Budget Adjustment Adopted (Line 4.16)
=	8,399,904	10.3	Total Regular Program District Cost
X	.1000	10.4	Maximum Portion (Can't exceed .1000)
=	839,990	10.5	Unadjusted Instructional Support Program Dollars
	338,566,149	10.6	2010 Taxable Valuation with Gas & Electric Utilities (Line 6.1)
/	1,408.4 *	10.7	Budget Enrollment (Line 1.1)
=	240,391	10.8	District Taxable Valuation Per Pupil
	274,000	10.9	State Taxable Valuation Per Pupil
/	240,391	10.10	District Taxable Valuation Per Pupil (Line 10.8)
X	.25 **	10.11	.25
=	.2850	10.12	State Aid Portion of Program Dollars (Round to 4 Decimals)
X	839,990	10.13	Unadjusted Instructional Support Program Dollars (Line 10.5)
=	239,397	10.14	Unadjusted Instructional Support State Aid
	.00 **	10.15	Instructional Support Income Surtax Rate
X	9,350,226	10.16	District Income Tax Paid in 2009
=	0	10.17	Instructional Support Income Surtax Dollars
	839,990	10.18	Unadjusted Instructional Support Program Dollars (Line 10.5)
-	239,397	10.19	Unadjusted Instructional Support State Aid (Line 10.14)
-	0	10.20	Instructional Support Income Surtax Dollars (Line 10.17)
=	600,593	10.21	Instructional Support Property & Utility Replacement Tax Dollars
	239,397	10.22	Unadjusted Instructional Support State Aid (Line 10.14)
X	.1100000	10.23	Prorata Reduction to FY93 Statewide Total
=	26,334	10.24	Adjusted Instructional Support State Aid
+	0	10.25	Instructional Support Income Surtax Dollars (Line 10.17)
+	600,593	10.26	Instructional Support Property & Utility Replacement Tax Dollars (Line 10.21)
=	626,927	10.27	Adjusted Instructional Support Program Dollars

EDUCATIONAL IMPROVEMENT PROGRAM

	8,399,904	11.1	FY12 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	9,350,226	11.5	District Income Tax Paid in 2009 (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 ADJUSTMENT - UTILITY REPLACEMENT

	74,577	13.1	Additional Levy Utility Replacement Paid FY11
-	76,111	13.2	Additional Levy Utility Replacement Budgeted FY11
=	(1,534)	13.3	Additional Levy Utility Replacement Adjustment
	1,902,080	13.4	Additional Levy before Utility Replacement Adjustment (Line 8.37)
-	(1,534)	13.5	Additional Levy Utility Replacement Adjustment (Line 13.3)
=	1,903,614	13.6	Additional Levy Adjusted for Utility Replacement
	(1,582)	13.7	Uniform Levy Utility Replacement Adjustment (Line 6.6)
+	(1,534)	13.8	Additional Levy Utility Replacement Adjustment (Line 13.3)
=	(3,116)	13.9	Total Utility Replacement Adjustment

SECTION 14 IS INTENTIONALLY BLANK

SUMMARY OF GENERAL FUND LEVIES

	1,828,257	15.1	Uniform Levy Dollars before Utility Replacement Adjustment (Line 6.3)
+	1,903,614	15.2	Additional Levy Dollars Adjusted for Utility Replacement (Line 13.6)
=	3,731,871	15.3	Total Levy to Fund Combined District Cost
+	600,593	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
=	4,332,464	15.8	Levy to Fund Budget Authority
+	238,525	15.9	Cash Reserve Levy - SBRC
+	474,654	15.10	Cash Reserve Levy - Other
-	0	15.11	Use of Fund Balance to Reduce Levy
=	5,045,643	15.12	Total General Fund Levy
/	338,566,149	15.13	2010 Taxable Valuation with Gas & Electric Utilities (Line 6.1)
=	14.90298	15.14	General Fund Levy Rate

STATE PAYMENTS TO AEA AND DISTRICT

	396,963	16.1	AEA Special Ed Support District Cost without Adjustment (Line 4.49)
+	0	16.2	AEA Special Ed Support Adjustment (Line 4.54)
+	68,621	16.3	AEA Media Services District Cost (Line 4.60)
+	75,280	16.4	AEA Ed Services District Cost (Line 4.63)
+	0	16.5	AEA Sharing District Cost (Line 4.66)
+	31,725	16.6	AEA Teacher Salary Supplement District Cost (Line 4.74)
+	4,086	16.7	AEA Professional Development Supplement District Cost (Line 4.82)
-	20,671	16.8	AEA Statewide State Aid Reduction (Line 5.15)
=	556,004	16.9	State Payments to AEA
	7,647,029	16.10	State Foundation Aid (Line 9.11)
-	556,004	16.11	State Payments to AEA (Line 16.9)
=	7,091,025	16.12	State Payments to District

SUMMARY OF GENERAL FUND BUDGET AUTHORITY

+	11,344,016	17.1	Combined District Cost (Line 5.18)
+	4,596,604	17.2	Estimated FY11 Unspent Budget Authority
+	0	17.3	Allowance for Construction Project by SBRC
+	626,927	17.4	Adjusted Instructional Support Program Dollars (Line 10.27)
+	0	17.5	Ed Improvement Program (Line 11.3)
+	31,768	17.6	Total Preschool Foundation Aid (Line 7.34)
		17.7	This Line is Intentionally Blank
+	1,463,766	17.8	Estimated FY12 Other Miscellaneous Income
=	18,063,081	17.9	Estimated Total Maximum General Fund Budget Authority

SUMMARY OF FINANCING FOR GENERAL FUND MAXIMUM BUDGET

	4,596,604	18.1	Estimated FY11 Unspent Budget Authority (Line 17.2)
+	0	18.2	Allowance for Construction Project by SBRC (Line 17.3)
+	4,332,464	18.3	Levy to Fund Budget Authority (Line 15.8)
+	7,647,029	18.4	State Foundation Aid (Line 9.11)
+	26,334	18.5	Adjusted Instructional Support State Aid (Line 10.24)
+	0	18.6	Instructional Support Income Surtax Dollars (Line 10.25)
+	0	18.7	Ed Improvement Income Surtax Dollars (Line 11.6)
		18.8	This Line is Intentionally Blank
+	(3,116)	18.9	Total Utility Replacement Adjustment (Line 13.9)
+	1,463,766	18.10	Estimated FY12 Other Miscellaneous Income (Line 17.8)
=	18,063,081	18.11	Estimated Financing for Total General Fund Maximum Budget

VOTED PHYSICAL PLANT & EQUIPMENT (PPEL)

	366,839,320	19.1	2010 Taxable and TIF Valuations with Gas & Electric (enter TIF on TaxCert tab)
X	.00000	19.2	Voted PPEL Rate Limit (Maximum 1.34)
=	0	19.3	Maximum Voted PPEL Dollars (Enter loan agreements on Line 1, Form 703)
	.00 **	19.4	Voted PPEL Income Surtax Rate
X	9,350,226	19.5	District Income Tax Paid in 2009 (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

	.00 **	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)
=	.00 **	20.6	Total Income Surtax Rate (cannot exceed .20)
	0	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
=	0	20.11	Total General Fund Income Surtax Dollars

OTHER PROPERTY & UTILITY REPLACEMENT TAXES

	489,000	21.1	Management
	0	21.2	Amana Library
	121,057	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
	684,328	21.7	Debt Service (Complete Form 703)

ADOPTION OF BUDGET AND TAXES
JULY 1, 2011-JUNE 30, 2012

Department of Management - Form S-TX

ADEL-DESOTO-MINBURN

District Number 0027

*09% Lower
14%
Fund*

Total Special Program Funding

Instructional Support (A&L line 10.5)	097	839,990
Educational Improvement (A&L line 11.3)	099	0
Voted Physical Plant & Equipment (A&L line 19.3)	105	0

Special Program Income Surtax Rates

Instructional Support (A&L line 10.15)	096	0
Educational Improvement (A&L line 11.4)	098	0
Voted Physical Plant & Equipment (A&L line 19.4)	104	0

No increase from last year

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	3,731,871			
+Instructional Support Levy (A&L line 15.4)	2	600,593			
+Educational Improvement Levy (A&L line 15.5)	3	0			
	4				
	5				
+Cash Reserve Levy - SBRC (A&L line 15.9)	6	238,525			
+Cash Reserve Levy - Other (A&L line 15.10)	7	474,654			
-Use of Fund Balance to Reduce Levy (A&L line 15.11)	8	0			
=Subtotal General Fund Levy (A&L line 15.12)	9	5,045,643	14.90298	4,820,516	225,127
+Management	10	489,000	1.44433	467,183	21,817
+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	121,057	.33000	116,072	4,985
=Total Physical Plant & Equipment	16	121,057			
	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	684,328	1.86547	656,147	28,181
GRAND TOTAL	22	6,340,028	18.54278	6,059,918	280,110

1-1-10 Taxable Valuation	WITH Gas & Electric Utilities	338,566,149	WITHOUT Gas&Elec	323,459,849
1-1-10 Tax Increment Valuation	WITH Gas & Electric Utilities	28,273,171	WITHOUT Gas&Elec	28,273,171
1-1-10 Debt Service & PPEL Valuation	WITH Gas & Electric Utilities	366,839,320	WITHOUT Gas&Elec	351,733,020

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

- ☐ The prescribed Notice of Public Hearing and Proposed Budget Summary (Form S-PB) was lawfully published, with said publication being evidenced by verified and filed proof of publication.
- ☐ The budget hearing notice was published not less than 10 days, nor more than 20 days, prior to the budget hearing.
- ☐ Adopted property taxes do not exceed published amounts.
- ☐ Adopted expenditures do not exceed published amounts for any of the four individual expenditure categories, or in total.
- ☐ Adopted property taxes meet the debt service and loan agreement needs identified on Form 703. Debt service levy for GO bond payments only.
- ☐ This budget was certified on or before April 15, 2011.

_____ District Secretary

_____ County Auditor

NOTICE OF PUBLIC HEARING
PROPOSED ADEL-DESOTO-MINBURN SCHOOL BUDGET SUMMARY
FISCAL YEAR 2011-2012

Department of Management - Form S-PB-8

		Budget 2012	Re-est. 2011	Actual 2010	Avg % 10-12
Taxes Levied on Property	1	6,059,918	5,814,797	5,339,820	6.5%
Utility Replacement Excise Tax	2	280,110	267,659	277,664	0.4%
Income Surtaxes	3	0	0	0	
Tuition/Transportation Received	4	1,079,220	1,079,220	1,068,206	
Earnings on Investments	5	9,772	10,742	12,021	
Nutrition Program Sales	6	515,500	515,500	514,579	
Student Activities and Sales	7	188,829	163,829	188,298	
Other Revenues from Local Sources	8	1,421,340	1,384,490	1,324,765	
Revenue from Intermediary Sources	9	0	0	5,975	
State Foundation Aid	10	7,647,029	7,009,429	5,199,292	
Instructional Support State Aid	11	26,334	47,139	0	
Other State Sources	12	37,000	36,650	927,987	
ARRA Fiscal Stabilization (in formula)	13	0	136,510	615,386	
Title I Grants	14	83,000	82,756	79,952	
IDEA and Other Federal Sources	15	327,755	673,074	616,811	
Total Revenues	16	17,675,807	17,221,795	16,170,756	
General Long-Term Debt Proceeds	17	0	0	0	
Transfers In	18	834,602	831,604	852,009	
Proceeds of Fixed Asset Dispositions	19	0	0	33,821	
Total Revenues & Other Sources	20	18,510,409	18,053,399	17,056,586	
Beginning Fund Balance	21	4,017,590	3,237,981	2,416,808	
Total Resources	22	22,527,999	21,291,380	19,473,394	
*Instruction	23	9,237,242	8,974,000	8,379,081	5.0%
Student Support Services	24	448,385	431,206	398,045	
Instructional Staff Support Services	25	456,500	427,600	418,460	
General Administration	26	425,000	394,227	392,137	
School/Building Administration	27	728,000	710,500	752,682	
Business & Central Administration	28	459,130	466,699	358,594	
Plant Operation and Maintenance	29	1,306,000	1,307,139	1,261,028	
Student Transportation	30	717,200	537,500	500,867	
This row is intentionally left blank	31	0	0	0	
*Total Support Services (lines 24-31)	31A	4,540,215	4,274,871	4,081,813	5.5%
*Noninstructional Programs	32	755,000	727,000	712,422	2.9%
Facilities Acquisition and Construction	33	350,000	450,000	216,458	
Debt Service	34	1,470,485	1,473,536	1,471,610	
AEA Support - Direct to AEA	35	556,004	542,779	522,020	
*Total Other Expenditures (lines 33-35)	35A	2,376,489	2,466,315	2,210,088	3.7%
Total Expenditures	36	16,908,946	16,442,186	15,383,404	
Transfers Out	37	834,602	831,604	852,009	
Total Expenditures & Other Uses	38	17,743,548	17,273,790	16,235,413	
Ending Fund Balance	39	4,784,451	4,017,590	3,237,981	
Total Requirements	40	22,527,999	21,291,380	19,473,394	

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

18.54278

Location of Public Hearing:

Date of Hearing:

Time of Hearing:

Adel DeSoto Minburn 6-8 Middle School
801 Nile Kinnick Drive S
Adel, Iowa 50003

04/11/11
xx/xx/xx

6:00 PM

The Board of Directors will conduct a public hearing on the proposed 2011/12 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.

FY 2012 BUDGET YEAR WORKSHEET - Page 1

Dist Number:

0027

ADEL-DESOTO-MINBURN			Special Revenue							
Resources:			General (10)	Management (22)	Equal(25) / Lib(29) / Spec Rev(27)	PPEL (23)	Emg Levy (26) / Disaster R (28)	PERL (24)	Activity (21)	
Taxes Levied on Property	1		4,820,516	467,183	0	116,072	0	0		1
Utility Replacement Excise Tax	2		225,127	21,817	0	4,985	0	0		2
Income Surtaxes	3									3
Tuition\Transportation Received	4		1,079,220							4
Earnings on Investments	5		8,122						250	5
Nutrition Program Sales	6									6
Student Activities and Sales	7		13,829						175,000	7
Other Revenues from Local Sources	8		124,040						135,000	8
Revenue from Intermediary Sources	9									9
State Foundation Aid	10		7,647,029							10
Instructional Support State Aid	11		26,334							11
Other State Sources	12		30,000							12
ARRA Fiscal Stabilization (in formula)	13									13
Title I Grants	14		83,000							14
IDEA and Other Federal Sources	15		125,555							15
Total Revenues	16		14,182,772	489,000	0	121,057	0	0	310,250	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		14,182,772	489,000	0	121,057	0	0	310,250	20
Beginning Fund Balance	21		2,166,188	732,426	0	44,868	0	0	181,807	21
Total Resources	22		16,348,960	1,221,426	0	165,925	0	0	492,057	22
Requirements:										
Instruction	23		8,897,242	90,000					250,000	23
Student Support Services	24		426,385	22,000						24
Instructional Staff Support Services	25		442,000	13,000					1,500	25
General Administration	26		410,000	15,000						26
School/Building Administration	27		728,000							27
Business & Central Administration	28		446,160						350	28
Plant Operation and Maintenance	29		1,060,000	160,000		20,000			20,000	29
Student Transportation	30		547,200	70,000		100,000				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		556,004							35
Total Expenditures	36		13,512,991	370,000	0	120,000	0	0	271,850	36
Transfers Out/Special Items/Down Adj	37									37
Total Expenditures & Other Uses	38		13,512,991	370,000	0	120,000	0	0	271,850	38
Ending Fund Balance	39		2,835,969	851,426	0	45,925	0	0	220,207	39
Total Requirements	40		16,348,960	1,221,426	0	165,925	0	0	492,057	40

ADEL-DESOTO-MINBURN

Resources:

		Capital Projects (30,39)	Debt Service (40)	Proprietary		This Column Is Blank	Re-estimated FY11	Actual FY10	
				Nutrition (61)	Oth Entp (62-69)				
Taxes Levied on Property	1		656,147				5,814,797	5,339,820	1
Utility Replacement Excise Tax	2		28,181				267,659	277,664	2
Income Surtaxes	3						0	0	3
Tuition/Transportation Received	4						1,079,220	1,068,206	4
Earnings on Investments	5	1,200		100	100		10,742	12,021	5
Nutrition Program Sales	6			515,500			515,500	514,579	6
Student Activities and Sales	7						163,829	188,298	7
Other Revenues from Local Sources	8	1,100,000		2,300	60,000		1,384,490	1,324,765	8
Revenue from Intermediary Sources	9						0	5,975	9
State Foundation Aid	10						7,009,429	5,199,292	10
Instructional Support State Aid	11						47,139	0	11
Other State Sources	12			7,000			36,650	927,987	12
ARRA Fiscal Stabilization (in formula)	13						136,510	615,386	13
Title I Grants	14						82,756	79,952	14
IDEA and Other Federal Sources	15			202,200			673,074	616,811	15
Total Revenues	16	1,101,200	684,328	727,100	60,100		17,221,795	16,170,756	16
General Long-Term Debt Proceeds	17						0	0	17
Transfers In/Special Items/Upward Adj	18		834,602				831,604	852,009	18
Proceeds of Fixed Asset Dispositions	19						0	33,821	19
Total Revenues & Other Sources	20	1,101,200	1,518,930	727,100	60,100		18,053,399	17,056,586	20
Beginning Fund Balance	21	428,457	322,875	79,999	60,970		3,237,981	2,416,808	21
Total Resources	22	1,529,657	1,841,805	807,099	121,070		21,291,380	19,473,394	22

Requirements:

Instruction	23						8,974,000	8,379,081	23
Student Support Services	24						431,206	398,045	24
Instructional Staff Support Services	25						427,600	418,460	25
General Administration	26						394,227	392,137	26
School/Building Administration	27						710,500	752,682	27
Business & Central Administration	28			12,500	120		466,699	358,594	28
Plant Operation and Maintenance	29			37,000	9,000		1,307,139	1,261,028	29
Student Transportation	30						537,500	500,867	30
This row is intentionally left blank	31						0	0	31
Noninstructional Programs	32			715,000	40,000		727,000	712,422	32
Facilities Acquisition and Construction	33	350,000					450,000	216,458	33
Debt Service (Principal, interest, fiscal charges)	34		1,470,485				1,473,536	1,471,610	34
AEA Support - Direct to AEA	35						542,779	522,020	35
Total Expenditures	36	350,000	1,470,485	764,500	49,120		16,442,186	15,383,404	36
Transfers Out/Special Items/Down Adj	37	834,602					831,604	852,009	37
Total Expenditures & Other Uses	38	1,184,602	1,470,485	764,500	49,120		17,273,790	16,235,413	38
Ending Fund Balance	39	345,055	371,320	42,599	71,950		4,017,590	3,237,981	39
Total Requirements	40	1,529,657	1,841,805	807,099	121,070		21,291,380	19,473,394	40

LONG TERM DEBT SCHEDULE
GENERAL OBLIGATION BONDS, REVENUE BONDS, LOANS, LEASE-PURCHASE PAYMENTS
ADEL-DESOTO-MINBURN

	Project Name (A)	Amount of Issue (B)	Date Certified to County Auditor (C)	Principal Due FY12 (D)	Interest Due FY12 +(E)	Bond Registration Due FY12 +(F)	Total Obligation Due FY12 =(G)	Amount Paid from Other Sources & Fund Balance in Appropriate Fund -(H)	VPPEL Loan Paid by VPPEL Taxes or GO Bond Amount Paid by Budget Year Debt Service Taxes =(I)
(1)	All Voted PPEL Loan agreements on this line						0		0
(2)	All Other Long Term Debt Below this line								
(3)	GO Bonds - 8-9 Building	3,400,000	12/10/03	180,000	110,365	500	290,865	290,865	0
(4)	GO Bonds - 8-9 Building/Elementary Remodeling	8,215,000	4/13/04	435,000	287,558	500	723,058	76,843	646,215
(5)	GO Bonds - 8-9 Building/Elem Remodeling/AC	885,000	3/15/06		37,613	500	38,113		38,113
(6)	R Bonds - 8-9 Building/Elem Remodeling/AC	2,505,000	5/8/06	370,000	46,400	1,500	417,900	417,900	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)	Totals (Lines 3-17)			985,000	481,936	3,000	1,469,936	785,608	684,328

Unspent Authorized Budget Worksheet

0027

(Line 32 = Legal Limit on General Fund Spending)

Authority	Data Source		Actual FY08	Actual FY09	Estimated FY10	Estimated FY11	Estimated FY12
1 Formula	AidLevy 4.3/5.1	Regular Program District Cost	7,632,843	7,926,541	8,078,890	8,316,737	8,313,785
2 Formula	AidLevy 4.16/5.2	Regular Program Budget Adjustment	0	0	0	0	86,119
3 Formula	AidLevy 4.19/5.3	Supplementary Weighting District Cost	34,987	30,813	40,603	42,968	46,888
4 Formula	AidLevy 4.22/5.4	Special Ed District Cost	1,094,528	906,646	849,678	892,179	1,035,740
5 Formula	AidLevy 4.30/5.5	Teacher Salary Supplement District Cost	0	0	709,583	730,247	730,247
6 Formula	AidLevy 4.38/5.6	Professional Development Suppl District Cost	0	0	76,183	78,490	78,490
7 Formula	AidLevy 4.46/5.7	Early Intervention Supplement District Cost	0	0	78,584	81,054	81,054
8 Formula	AidLevy 4.49/5.8	AEA Special Ed Support	369,197	374,244	378,801	390,993	396,963
9 Formula	AidLevy 4.54/5.9	AEA Special Ed Support Adjustment	0	0	0	0	0
10 Formula	AidLevy 4.60/5.10	AEA Media Services	63,133	65,763	67,136	68,765	68,621
11 Formula	AidLevy 4.63/5.11	AEA Educational Services	69,227	72,127	73,639	75,438	75,280
12 Formula	AidLevy 4.66/5.12	AEA Sharing District Cost	0	0	0	0	0
13 Formula	AidLevy 4.74/5.13	AEA Teacher Salary Suppl District Cost	0	0	30,096	31,248	31,725
14 Formula	AidLevy 4.82/5.14	AEA Professional Dev Suppl District Cost	0	0	3,887	4,025	4,086
15 Board/SBRC	AidLevy 5.16	Dropout Prevention Allowable Growth	381,535	396,327	403,944	415,837	415,689
16 Board/SBRC	SBRC	SBRC Allowable Growth Other #1	0	0	0	0	0
17 Board/SBRC	SBRC	SBRC Allowable Growth Other #2	66,664	101,327	105,840	0	0
18 SBRC	SBRC/DE	Special Ed Deficit Allowable Growth	0	155,787	238,525	0	0
19 SBRC	SBRC/DE	Special Ed Positive Balance Reduction	0	0	0	0	0
20 Board/SBRC	SBRC/DE	AEA Special Ed Positive Balance	0	0	0	0	0
21 Board/SBRC	SBRC	Allowance for Construction Projects	0	0	0	0	0
22 SBRC	SBRC	Unspent Allowance for Construction	0	0	0	0	0
23 Auditor	AidLevy 5.17	Enrollment Audit Adjustment	0	0	0	0	0
24 Calculated	AidLevy 5.15	AEA Prorata Reduction	35,411	27,690	31,539	27,690	20,671
25 Calculated	Calculated	Maximum District Cost	9,676,703	10,001,885	11,103,850	11,100,291	11,344,016
26 Board/Vote	AidLevy 7.34	Total Preschool Foundation Aid	0	0	0	0	31,768
27 Board/Vote	AidLevy 10.27	Instructional Support Authority	586,572	614,928	620,459	621,194	626,927
28 Board	AidLevy 11.3	Ed Improvement Authority	0	0	0	0	0
29 Board	See Note 1	Other Miscellaneous Income	2,354,478	2,709,387	1,848,011	1,807,997	1,463,766
30 Calculated	Calculated	Unspent Auth Budget - Previous Year	1,887,854	1,984,196	2,696,206	3,947,122	4,596,604
31 SBRC	SBRC	GAAP Conversion Hold Harmless	0	0	0	0	0
32 Calculated	Calculated	Maximum Authorized Budget	14,505,607	15,310,396	16,268,526	17,476,604	18,063,081
33 Board	See Note 2	Expenditures	12,521,411	12,614,190	12,321,404	12,880,000	13,512,991
34 Calculated	Calculated	Unspent Authorized Budget (UAB)	1,984,196	2,696,206	3,947,122	4,596,604	4,550,090

Maximum spending without a decline in Unspent Authorized Budget

12,617,753

13,326,200

13,572,320

13,529,482

13,466,477

Estimated
expenditure level
does not reduce
Unspent
Authorized
Budget

CAUTION:
Estimated
expenditure level
reduces Unspent
Authorized
Budget

Unspent Authorized Budget Worksheet Notes:

1) Miscellaneous Income *FY 2010 and subsequent years* :

Estimated Other Miscellaneous Income can be calculated from Worksheet 1, General Fund Column:

Row 20	Total Revenues & Other Sources
- Row 1	Taxes Levied on Property (1110-1119)
- Row 2	Utility Replacement Excise Tax (1170-1179)
- Row 3	Income Surtaxes (1130-1139)
- Row 10	State Foundation Aid including AEA Flowthrough (3111, 3113, 3117, 3204, 3214, 3216, 3373, 3376)
- Row 11	Instructional Support State Aid (3112)
- Row 13	ARRA Fiscal Stabilization (4034, 4036, 4039)
= Calculated	Other Miscellaneous Income

2) Expenditures:

Estimated expenditures can be found on Worksheet 1, General Fund Column, Row 36 or use the school district's line item budget or best estimate.

ADOPTION OF BUDGET AND TAXES
JULY 1, 2011-JUNE 30, 2012

Department of Management - Form S-TX

ADEL-DESOTO-MINBURN

District Number 0027

Total Special Program Funding

Instructional Support (A&L line 10.5)	097	839,990
Educational Improvement (A&L line 11.3)	099	0
Voted Physical Plant & Equipment (A&L line 19.3)	105	0

Special Program Income Surtax Rates

Instructional Support (A&L line 10.15)	096	0
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 to Fund Combined District Cost (A&L line 15.3)	1	3,731,871			
+Instructional Support Levy (A&L line 15.4)	2	600,593			
+Educational Improvement Levy (A&L line 15.5)	3	0			
	4				
	5				
+Cash Reserve Levy - SBRC (A&L line 15.9)	6	238,525			
+Cash Reserve Levy - Other (A&L line 15.10)	7	493,000			
-Use of Fund Balance to Reduce Levy (A&L line 15.11)	8	0			
=Subtotal General Fund Levy (A&L line 15.12)	9	5,063,989	14.95716	4,838,041	225,948
+Management	10	500,000	1.47682	477,692	22,308
+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	121,057	.33000	116,072	4,985
=Total Physical Plant & Equipment	16	121,057			
	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	684,328	1.86547	656,147	28,181
GRAND TOTAL	22	6,369,374	18.62945	6,087,952	281,422

1-1-10 Taxable Valuation	WITH Gas & Electric Utilities	338,566,149	WITHOUT Gas&Elec	323,459,849
1-1-10 Tax Increment Valuation	WITH Gas & Electric Utilities	28,273,171	WITHOUT Gas&Elec	28,273,171
1-1-10 Debt Service & PPEL Valuation	WITH Gas & Electric Utilities	366,839,320	WITHOUT Gas&Elec	351,733,020

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

- ☐ The prescribed Notice of Public Hearing and Proposed Budget Summary (Form S-PB) was lawfully published, with said publication being evidenced by verified and filed proof of publication.
- ☐ The budget hearing notice was published not less than 10 days, nor more than 20 days, prior to the budget hearing.
- ☐ Adopted property taxes do not exceed published amounts.
- ☐ Adopted expenditures do not exceed published amounts for any of the four individual expenditure categories, or in total.
- ☐ Adopted property taxes meet the debt service and loan agreement needs identified on Form 703. Debt service levy for GO bond payments only.
- ☐ This budget was certified on or before April 15, 2011.

District Secretary

County Auditor

090 Publish

\$18,346 increase on
CR

\$11,000 increase on
Mgt.

Goals

Stable tax rate

Improved fund
balance

Balanced Budget

Estimated 1996 Revenue	Property Tax Level	Levy Rate
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NOTICE OF PUBLIC HEARING
PROPOSED ADEL-DESOTO-MINBURN SCHOOL BUDGET SUMMARY
FISCAL YEAR 2011-2012

Department of Management - Form S-PB-8

		Budget 2012	Re-est. 2011	Actual 2010	Avg % 10-12
Taxes Levied on Property	1	6,087,952	5,814,797	5,339,820	6.8%
Utility Replacement Excise Tax	2	281,422	267,659	277,664	0.7%
Income Surtaxes	3	0	0	0	
Tuition\Transportation Received	4	1,079,220	1,079,220	1,068,206	
Earnings on Investments	5	9,772	10,742	12,021	
Nutrition Program Sales	6	515,500	515,500	514,579	
Student Activities and Sales	7	188,829	163,829	188,298	
Other Revenues from Local Sources	8	1,421,340	1,384,490	1,324,765	
Revenue from Intermediary Sources	9	0	0	5,975	
State Foundation Aid	10	7,647,029	7,009,429	5,199,292	
Instructional Support State Aid	11	26,334	47,139	0	
Other State Sources	12	37,000	36,650	927,987	
ARRA Fiscal Stabilization (in formula)	13	0	136,510	615,386	
Title I Grants	14	83,000	82,756	79,952	
IDEA and Other Federal Sources	15	327,755	673,074	616,811	
Total Revenues	16	17,705,153	17,221,795	16,170,756	
General Long-Term Debt Proceeds	17	0	0	0	
Transfers In	18	834,602	831,604	852,009	
Proceeds of Fixed Asset Dispositions	19	0	0	33,821	
Total Revenues & Other Sources	20	18,539,755	18,053,399	17,056,586	
Beginning Fund Balance	21	4,017,590	3,237,981	2,416,808	
Total Resources	22	22,557,345	21,291,380	19,473,394	
<i>*Instruction</i>	23	9,237,242	8,974,000	8,379,081	5.0%
Student Support Services	24	448,385	431,206	398,045	
Instructional Staff Support Services	25	456,500	427,600	418,460	
General Administration	26	425,000	394,227	392,137	
School/Building Administration	27	728,000	710,500	752,682	
Business & Central Administration	28	459,130	466,699	358,594	
Plant Operation and Maintenance	29	1,306,000	1,307,139	1,261,028	
Student Transportation	30	717,200	537,500	500,867	
This row is intentionally left blank	31	0	0	0	
<i>*Total Support Services (lines 24-31)</i>	31A	4,540,215	4,274,871	4,081,813	5.5%
<i>*Noninstructional Programs</i>	32	755,000	727,000	712,422	2.9%
Facilities Acquisition and Construction	33	350,000	450,000	216,458	
Debt Service	34	1,470,485	1,473,536	1,471,610	
AEA Support - Direct to AEA	35	556,004	542,779	522,020	
<i>*Total Other Expenditures (lines 33-35)</i>	35A	2,376,489	2,466,315	2,210,088	3.7%
Total Expenditures	36	16,908,946	16,442,186	15,383,404	
Transfers Out	37	834,602	831,604	852,009	
Total Expenditures & Other Uses	38	17,743,548	17,273,790	16,235,413	
Ending Fund Balance	39	4,813,797	4,017,590	3,237,981	
Total Requirements	40	22,557,345	21,291,380	19,473,394	
Proposed Tax Rate (per \$1,000 taxable valuation)		18.62945			

Location of Public Hearing:

Adel DeSoto Minburn 6-8 Middle School
801 Nile Kinnick Drive S
Adel, Iowa 50003

Date of Hearing:

04/11/11
xx/xx/xx

Time of Hearing:

6:00 PM

The Board of Directors will conduct a public hearing on the proposed 2011/12 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.

FY 2012 Aid and Levy Worksheet

ADEL-DESOTO-MINBURN

AEA/Dist No. 11 0027

0.0000	Enter Regular Program Allowable Growth Percent
0.0000	Enter Teacher Salary Supplement Allowable Growth Percent
0.0000	Enter Professional Development Supplement Allowable Growth Percent
0.0000	Enter Early Intervention Supplement Allowable Growth Percent

BUDGET ENROLLMENT

	1,408.4	*	1.1	Budget Enrollment (Oct 2010 Basic Enrollment)
	.00	**	1.2	Audited Change in Oct 2009 Headcount
X	5,903		1.3	FY11 Regular Program District Cost Per Pupil (Line 2.3 - FY11 Aid and Levy)
=	0		1.4	Enrollment Audit Adjustment
	5,148		1.5	FY11 Regular Program Foundation Cost Per Pupil
X	.00	**	1.6	Audited Change in Oct 2009 Headcount (Line 1.2)
=	0		1.7	Enrollment Audit Adjustment - State Aid Portion

COST PER PUPIL AMOUNTS

	5,903		2.1	FY11 Regular Program District Cost Per Pupil (Line 1.3)
+	0		2.2	FY12 Regular Program Growth Per Pupil
=	5,903		2.3	FY12 Regular Program District Cost Per Pupil
	518.31	**	2.4	FY11 Teacher Salary Supplement Cost Per Pupil (Line 2.6 - FY11 Aid and Levy)
+	.00	**	2.5	FY12 Teacher Salary Supplement Growth Per Pupil
=	518.31	**	2.6	FY12 Teacher Salary Supplement Cost Per Pupil
	55.71	**	2.7	FY11 Professional Dev Suppl Cost Per Pupil (Line 2.9 - FY11 Aid and Levy)
+	.00	**	2.8	FY12 Professional Development Supplement Growth Per Pupil
=	55.71	**	2.9	FY12 Professional Development Supplement Cost Per Pupil
	57.53	**	2.10	FY11 Early Intervention Suppl Cost Per Pupil (Line 2.12 - FY11 Aid and Levy)
+	.00	**	2.11	FY12 Early Intervention Supplement Growth Per Pupil
=	57.53	**	2.12	FY12 Early Intervention Supplement Cost Per Pupil

WEIGHTED ENROLLMENT

	51.84	**	3.1	0.72 Special Ed Weighting in Addition to 1.0
+	96.22	**	3.2	1.21 Special Ed Weighting in Addition to 1.0
+	27.40	**	3.3	2.74 Special Ed Weighting in Addition to 1.0
=	175.46	**	3.4	Total Special Ed Weighting in Addition to 1.0
+	1,408.4	*	3.5	Budget Enrollment (Line 1.1)
=	1,583.86	**	3.6	AEA Weighted Enrollment
+	.00	**	3.7	AEA Supplementary Weight for Sharing
=	1,583.86	**	3.8	AEA Weighted Enrollment with AEA Supplementary Weight for Sharing
+	2.750	***	3.9	Supplementary Weighting - Sharing
+	4.973	***	3.10	Supplementary Weighting - At-Risk Formula
+	.22	**	3.11	Supplementary Weighting - ESL
+	.000	***	3.12	Supplementary Weighting - Reorganization Incentives
=	7.943	***	3.13	Total Supplementary Weighting
+	1,583.86	**	3.14	AEA Weighted Enrollment (Line 3.6)
=	1,591.803	***	3.15	District Weighted Enrollment
-	175.46	**	3.16	Total Special Ed Weighting in Addition to 1.0 (Line 3.4)
=	1,416.343	***	3.17	District Weighted Enrollment without Special Ed Weightings

REGULAR PROGRAM DISTRICT COST CALCULATIONS

	5,903		4.1	FY12 Regular Program District Cost Per Pupil (Line 2.3)
X	1,408.4	*	4.2	Budget Enrollment (Line 1.1)
=	8,313,785		4.3	FY12 Regular Program District Cost without Adjustment
	6,743,860		4.4	Base (FY04) Regular Program District Cost
+	0		4.5	Base (FY04) Regular Program Budget Adjustment
=	6,743,860		4.6	Base (FY04) Total Regular Program District Cost
-	8,313,785		4.7	FY12 Regular Program District Cost without Adjustment (Line 4.3)
=	0		4.8	Reduction in RPDC from Base Year Total RPDC (if negative, enter zero)
X	0.20	**	4.9	FY12 Scale-Down Budget Adjustment Percentage
=	0		4.10	FY12 Scale-Down Budget Adjustment Calculated
	8,316,737		4.11	FY11 Regular Program District Cost (Line 4.3 - FY11 Aid & Levy)
X	1.01	**	4.12	101% Budget Adjustment
=	8,399,904		4.13	101% of FY11 Regular Program District Cost
-	8,313,785		4.14	FY12 Regular Program District Cost without Adjustment (Line 4.3)
=	86,119		4.15	FY12 101% Budget Adjustment Calculated
	86,119		4.16	FY12 Regular Program Budget Adjustment, line 4.10 or line 4.15, whichever is larger.

OTHER DISTRICT COST CALCULATIONS

	5,903		4.17	FY12 Regular Program District Cost Per Pupil (Line 2.3)
X	7,943	***	4.18	Total Supplementary Weighting (Line 3.13)
=	46,888		4.19	District Cost for Supplementary Weighting
	5,903		4.20	FY12 Regular Program District Cost Per Pupil (Line 2.3)
X	175.46	**	4.21	Total Special Ed Weighting in Addition to 1.0 (Line 3.4)
=	1,035,740		4.22	Special Education Instruction District Cost
	518.31	**	4.23	FY12 Teacher Salary Supplement District Cost Per Pupil (Line 2.6)
X	1,408.4	*	4.24	Budget Enrollment (Line 1.1)
=	729,988		4.25	Unadjusted Teacher Salary Supplement District Cost
	730,247		4.26	FY11 Unadj Teacher Salary Suppl District Cost (Line 4.25 - FY11 Aid and Levy)
-	729,988		4.27	Unadjusted Teacher Salary Supplement District Cost (Line 4.25)
=	259		4.28	Teacher Salary Supplement Budget Adjustment (if negative, enter zero)
+	729,988		4.29	Unadjusted Teacher Salary Supplement District Cost (Line 4.25)
=	730,247		4.30	Teacher Salary Supplement District Cost
	55.71	**	4.31	FY12 Professional Development Supplement District Cost Per Pupil (Line 2.9)
X	1,408.4	*	4.32	Budget Enrollment (Line 1.1)
=	78,462		4.33	Unadjusted Professional Development Supplement District Cost
	78,490		4.34	FY11 Unadjusted Prof Dev Suppl District Cost (Line 4.33 - FY11 Aid and Levy)
-	78,462		4.35	Unadjusted Professional Development Supplement District Cost (Line 4.33)
=	28		4.36	Professional Development Supplement Budget Adjustment (if negative, enter zero)
+	78,462		4.37	Unadjusted Professional Development Supplement District Cost (Line 4.33)
=	78,490		4.38	Professional Development Supplement District Cost
	57.53	**	4.39	FY12 Early Intervention Supplement District Cost Per Pupil (Line 2.12)
X	1,408.4	*	4.40	Budget Enrollment (Line 1.1)
=	81,025		4.41	Unadjusted Early Intervention Supplement District Cost
	81,054		4.42	FY11 Unadj Early Intervention Suppl District Cost (Line 4.41 - FY11 Aid and Levy)
-	81,025		4.43	Unadjusted Early Intervention Supplement District Cost (Line 4.41)
=	29		4.44	Early Intervention Supplement Budget Adjustment (if negative, enter zero)
+	81,025		4.45	Unadjusted Early Intervention Supplement District Cost (Line 4.41)
=	81,054		4.46	Early Intervention Supplement District Cost

AEA DISTRICT COST CALCULATIONS

	250.63	**	4.47	AEA Special Ed Support Cost Per Pupil
X	1,583.86	**	4.48	AEA Weighted Enrollment (Line 3.6)
=	396,963		4.49	AEA Special Ed Support District Cost without Adjustment
	390,993		4.50	FY11 AEA Special Ed Support Dist Cost (Line 4.49 - FY11 Aid & Levy)
+	0		4.51	FY11 AEA Special Ed Support Adjustment (Line 4.54 - FY11 Aid & Levy)
=	390,993		4.52	FY11 Total AEA Special Ed Support District Cost
-	396,963		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)
	1,408.4	*	4.55	Budget Enrollment (Line 1.1)
+	21		4.56	Resident Accredited Nonpublic Students
-	.0	*	4.57	Shared-Time Nonpublic Pupils Counted in Line 1.1
=	1,429		4.58	Total Enrollment Served - AEA Media and Ed Services
X	48.02	**	4.59	FY12 AEA Media Cost Per Pupil
=	68,621		4.60	AEA Media Services District Cost
	1,429		4.61	Total Enrollment Served - AEA Media and Ed Services (Line 4.34)
X	52.68	**	4.62	FY12 AEA Ed Services Cost Per Pupil
=	75,280		4.63	AEA Ed Services District Cost
	.00	**	4.64	AEA Supplementary Weight for Sharing (Line 3.7)
X	250.63	**	4.65	AEA Special Ed Support Cost Per Pupil (Line 4.47)
=	0		4.66	AEA Sharing District Cost
	20.03	**	4.67	FY12 AEA Teacher Salary Supplement District Cost Per Pupil
X	1,583.86	**	4.68	AEA Weighted Enrollment (Line 3.6)
=	31,725		4.69	Unadjusted AEA Teacher Salary Supplement District Cost
	31,248		4.70	FY11 Unadj AEA Teacher Salary Suppl District Cost (Line 4.69-FY11 Aid and Levy)
-	31,725		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)
+	31,725		4.73	Unadjusted AEA Teacher Salary Supplement District Cost (Line 4.69)
=	31,725		4.74	AEA Teacher Salary Supplement District Cost
	2.58	**	4.75	FY12 AEA Professional Development Supplement District Cost Per Pupil
X	1,583.86	**	4.76	AEA Weighted Enrollment (Line 3.6)
=	4,086		4.77	Unadjusted AEA Professional Development Supplement District Cost
	4,025		4.78	FY11 Unadj AEA Prof Dev Suppl District Cost (Line 4.77 - FY11 Aid and Levy)
-	4,086		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)
+	4,086		4.81	Unadjusted AEA Professional Development Supplement District Cost (Line 4.77)
=	4,086		4.82	AEA Professional Development Supplement District Cost

COMBINED DISTRICT COST SUMMARY

	8,313,785	5.1	Regular Program District Cost without Adjustment (Line 4.3)
+	86,119	5.2	Regular Program Budget Adjustment Adopted (Line 4.16)
+	46,888	5.3	District Cost for Supplementary Weighting (Line 4.19)
+	1,035,740	5.4	Special Education Instruction District Cost (Line 4.22)
+	730,247	5.5	Teacher Salary Supplement District Cost (Line 4.30)
+	78,490	5.6	Professional Development Supplement District Cost (Line 4.38)
+	81,054	5.7	Early Intervention Supplement District Cost (Line 4.46)
+	396,963	5.8	AEA Special Ed Support District Cost without Adjustment (Line 4.49)
+	0	5.9	AEA Special Ed Support Adjustment (Line 4.54)
+	68,621	5.10	AEA Media Services District Cost (Line 4.60)
+	75,280	5.11	AEA Ed Services District Cost (Line 4.63)
+	0	5.12	AEA Sharing District Cost (Line 4.66)
+	31,725	5.13	AEA Teacher Salary Supplement District Cost (Line 4.74)
+	4,086	5.14	AEA Professional Development Supplement District Cost (Line 4.82)
-	20,671	5.15	AEA Statewide State Aid Reduction
+	415,689	5.16	FY12 SBRC Allowable Growth - Dropout
+	0	5.17	Enrollment Audit Adjustment (Line 1.4)
=	11,344,016	5.18	Combined District Cost

UNIFORM LEVY DOLLARS

	338,566,149	6.1	2010 Taxable Valuation with Gas & Electric Utilities (Enter on TaxCert tab)
X	5.40000	6.2	Uniform Levy Rate
=	1,828,257	6.3	Uniform Levy Dollars before Utility Replacement Adjustment

UNIFORM LEVY UTILITY REPLACEMENT ADJUSTMENT

	76,881	6.4	Uniform Levy Utility Replacement Paid FY11
-	78,463	6.5	Uniform Levy Utility Replacement Budgeted FY11
=	(1,582)	6.6	Uniform Levy Utility Replacement Adjustment
+	1,828,257	6.7	Uniform Levy Dollars Before Utility Replacement Adjustment (Line 6.3)
=	1,826,675	6.8	Uniform Levy Dollars Adjusted for Utility Replacement

STATE FOUNDATION AID

	5,148	7.1	State Regular Program Foundation Cost Per Pupil
X	1,416,343 ***	7.2	District Weighted Enrollment without Special Ed Weightings (Line 3.17)
=	7,291,334	7.3	District Foundation Dollars without Special Ed
	5,148	7.4	State Special Ed Program Foundation Cost Per Pupil
X	175.46 **	7.5	Total Special Ed Weighting in Addition to 1.0 (Line 3.4)
=	903,268	7.6	District Special Ed Foundation Dollars
	204	7.7	State AEA Special Ed Support Foundation Cost Per Pupil
X	1,583.86 **	7.8	AEA Weighted Enrollment with AEA Supplementary Weight for Sharing (Line 3.8)
=	323,107	7.9	AEA Foundation Dollars for Special Ed and Sharing
+	31,725	7.10	AEA Teacher Salary Supplement District Cost (Line 4.74)
+	4,086	7.11	AEA Professional Development Supplement District Cost (Line 4.82)
=	358,918	7.12	Total AEA Foundation Dollars
+	7,291,334	7.13	District Foundation Dollars without Special Ed (Line 7.3)
+	903,268	7.14	District Special Ed Foundation Dollars (Line 7.6)
+	0	7.15	Enrollment Audit Adjustment - State Aid Portion (Line 1.7)
+	730,247	7.16	Teacher Salary Supplement District Cost (Line 4.30)
+	78,490	7.17	Professional Development Supplement District Cost (Line 4.38)
+	81,054	7.18	Early Intervention Supplement District Cost (Line 4.46)
=	9,443,311	7.19	Total Foundation Dollars
-	1,826,675	7.20	Uniform Levy Dollars Adjusted for Utility Replacement (Line 6.8)
=	7,616,636	7.21	Unadjusted State Foundation Aid
	1,591,803 ***	7.22	District Weighted Enrollment (Line 3.15)
X	300	7.23	\$300 Minimum Aid Per Pupil
=	477,541	7.24	Minimum Aid
-	7,616,636	7.25	Unadjusted State Foundation Aid (Line 7.21)
=	0	7.26	Minimum Aid Adjustment (If Negative, Enter Zero)

PRESCHOOL FOUNDATION AID

	5.4 *	7.27	Preschool Budget Enrollment (Actual Enrollment X 60%)
X	5,883	7.28	FY12 Regular Program State Cost Per Pupil
=	31,768	7.29	Preschool Foundation Aid
	.0	7.30	Audited Change in October 2009 Preschool Budget Enrollment
X	5,883	7.31	FY11 Regular Program State Cost Per Pupil
=	0	7.32	Preschool Enrollment Audit Adjustment
+	31,768	7.33	Preschool Foundation Aid (Line 7.29)
=	31,768	7.34	Total Preschool Foundation Aid

ADDITIONAL DOLLAR LEVY

	11,344,016	8.1	Combined District Cost (Line 5.18)
-	9,443,311	8.2	Total Foundation Dollars (Line 7.19)
-	0	8.3	Minimum Aid Adjustment (Line 7.26)
=	1,900,705	8.4	Additional Dollar Levy

PROPERTY TAX ADJUSTMENT AID

	338,566,149	8.5	2010 Taxable Valuation with Gas & Electric Utilities (Line 6.1)
-	326,854,985	8.6	2009 Taxable Valuation with Gas & Electric Utilities (Line 6.1 - FY11 Aid & Levy)
=	11,711,164	8.7	Dollar Increase in Taxable Valuation (If negative, enter zero)
/	326,854,985	8.8	2009 Taxable Valuation with Gas & Electric Utilities (Line 8.6)
=	.0358	8.9	Increase in Taxable Valuation (to 4 Decimals)
X	20,012	8.10	FY11 Property Tax Adjustment Aid (Line 8.14 - FY11 Aid & Levy)
=	716	8.11	Reduction in Property Tax Adjustment Aid
	20,012	8.12	FY11 Property Tax Adjustment Aid (Line 8.10)
-	716	8.13	Reduction in Property Tax Adjustment Aid (Line 8.11)
=	19,296	8.14	FY12 Property Tax Adjustment Aid

ADJUSTED ADDITIONAL PROPERTY TAX LEVY AID

	1591.803	***	8.15	District Weighted Enrollment (Line 3.15)
X	5.883		8.16	FY12 Regular Program State Cost Per Pupil
X	12.50%	**	8.17	Property Tax Portion of State Cost Per Pupil
=	1,169,975		8.18	Adjusted Additional Property Tax Dollar Levy
/	338,566,149		8.19	2010 Taxable Valuation with Gas & Electric Utilities (Line 6.1)
=	3.45568		8.20	Adjusted Additional Property Tax Levy Rate
-	3.65000		8.21	Statewide Maximum Adjusted Additional Property Tax Levy Rate
=	0.00000		8.22	Adjusted Additional Property Tax Levy Rate Reduction (if negative, enter zero)
X	338,566,149		8.23	2010 Taxable Valuation with Gas & Electric Utilities (Line 6.1)
=	0		8.24	FY12 Adjusted Additional Property Tax Levy Aid

PROPERTY TAX EQUITY AND RELIEF (PTER) FUNDING

	5.883		8.25	FY12 Regular Program State Cost Per Pupil
X	0.00%	**	8.26	Increase in State Foundation Cost Per Pupil Percentage
=	0		8.27	Increase in Foundation Cost Per Pupil
X	1,591.803	***	8.28	District Weighted Enrollment (Line 3.15)
=	0		8.29	Additional District Foundation Dollars from Property Tax Equity and Relief Fund

ADDITIONAL LEVY BEFORE UTILITY REPLACEMENT ADJUSTMENT

	1,900,705		8.30	Additional Dollar Levy (Line 8.4)
-	19,296		8.31	Property Tax Adjustment Aid (Line 8.14)
-	0		8.32	FY10 District Special Ed Positive Balance, Property & Utility Repl Tax Portion
-	0		8.33	FY10 AEA Special Ed Reduction, Property & Utility Replacement Tax Portion
+	20,671		8.34	AEA Statewide State Aid Reduction (Line 5.15)
-	0		8.35	Adjusted Additional Property Tax Levy Aid (Line 8.24)
-	0		8.36	Additional District Foundation Dollars from PTER Fund (Line 8.29)
=	1,902,080		8.37	Additional Levy before Utility Replacement Adjustment

FINAL STATE FOUNDATION AID

	7,616,636		9.1	Unadjusted State Foundation Aid (Line 7.21)
+	0		9.2	Minimum Aid Adjustment (Line 7.26)
+	19,296		9.3	Property Tax Adjustment Aid (Line 8.14)
+	0		9.4	FY10 District Special Ed Positive Balance, Property & Util Repl Portion (Line 8.32)
+	0		9.5	FY10 AEA Special Ed Reduction, Property & Utility Repl Tax Portion (Line 8.33)
-	20,671		9.6	AEA Statewide State Aid Reduction (Line 5.15)
+	0		9.7	Adjusted Additional Property Tax Levy Aid (Line 8.24)
+	0		9.8	Additional District Foundation Dollars from PTER Fund (Line 8.29)
+	0		9.9	Adjustment for Property Tax Repayment due to Property Assessment Appeal
+	31,768		9.10	Total Preschool Foundation Aid (Line 7.34)
=	7,647,029		9.11	State Foundation Aid

INSTRUCTIONAL SUPPORT PROGRAM

	8,313,785	10.1	FY12 Regular Program District Cost without Adjustment (Line 4.3)
+	86,119	10.2	Regular Program Budget Adjustment Adopted (Line 4.16)
=	8,399,904	10.3	Total Regular Program District Cost
X	.1000	10.4	Maximum Portion (Can't exceed .1000)
=	839,990	10.5	Unadjusted Instructional Support Program Dollars
	338,566,149	10.6	2010 Taxable Valuation with Gas & Electric Utilities (Line 6.1)
/	1,408.4 *	10.7	Budget Enrollment (Line 1.1)
=	240,391	10.8	District Taxable Valuation Per Pupil
	274,000	10.9	State Taxable Valuation Per Pupil
/	240,391	10.10	District Taxable Valuation Per Pupil (Line 10.8)
X	.25 **	10.11	.25
=	.2850	10.12	State Aid Portion of Program Dollars (Round to 4 Decimals)
X	839,990	10.13	Unadjusted Instructional Support Program Dollars (Line 10.5)
=	239,397	10.14	Unadjusted Instructional Support State Aid
	.00 **	10.15	Instructional Support Income Surtax Rate
X	10,017,888	10.16	District Income Tax Paid in 2009
=	0	10.17	Instructional Support Income Surtax Dollars
	839,990	10.18	Unadjusted Instructional Support Program Dollars (Line 10.5)
-	239,397	10.19	Unadjusted Instructional Support State Aid (Line 10.14)
-	0	10.20	Instructional Support Income Surtax Dollars (Line 10.17)
=	600,593	10.21	Instructional Support Property & Utility Replacement Tax Dollars
	239,397	10.22	Unadjusted Instructional Support State Aid (Line 10.14)
X	.1100000	10.23	Prorata Reduction to FY93 Statewide Total
=	26,334	10.24	Adjusted Instructional Support State Aid
+	0	10.25	Instructional Support Income Surtax Dollars (Line 10.17)
+	600,593	10.26	Instructional Support Property & Utility Replacement Tax Dollars (Line 10.21)
=	626,927	10.27	Adjusted Instructional Support Program Dollars

EDUCATIONAL IMPROVEMENT PROGRAM

	8,399,904	11.1	FY12 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	10,017,888	11.5	District Income Tax Paid in 2009 (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 ADJUSTMENT - UTILITY REPLACEMENT

	74,577	13.1	Additional Levy Utility Replacement Paid FY11
-	76,111	13.2	Additional Levy Utility Replacement Budgeted FY11
=	(1,534)	13.3	Additional Levy Utility Replacement Adjustment
	1,902,080	13.4	Additional Levy before Utility Replacement Adjustment (Line 8.37)
-	(1,534)	13.5	Additional Levy Utility Replacement Adjustment (Line 13.3)
=	1,903,614	13.6	Additional Levy Adjusted for Utility Replacement
	(1,582)	13.7	Uniform Levy Utility Replacement Adjustment (Line 6.6)
+	(1,534)	13.8	Additional Levy Utility Replacement Adjustment (Line 13.3)
=	(3,116)	13.9	Total Utility Replacement Adjustment

SECTION 14 IS INTENTIONALLY BLANK

SUMMARY OF GENERAL FUND LEVIES

	1,828,257	15.1	Uniform Levy Dollars before Utility Replacement Adjustment (Line 6.3)
+	1,903,614	15.2	Additional Levy Dollars Adjusted for Utility Replacement (Line 13.6)
=	3,731,871	15.3	Total Levy to Fund Combined District Cost
+	600,593	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
=	4,332,464	15.8	Levy to Fund Budget Authority
+	238,525	15.9	Cash Reserve Levy - SBRC
+	493,000	15.10	Cash Reserve Levy - Other
-	0	15.11	Use of Fund Balance to Reduce Levy
=	5,063,989	15.12	Total General Fund Levy
/	338,566,149	15.13	2010 Taxable Valuation with Gas & Electric Utilities (Line 6.1)
=	14.95716	15.14	General Fund Levy Rate

STATE PAYMENTS TO AEA AND DISTRICT

	396,963	16.1	AEA Special Ed Support District Cost without Adjustment (Line 4.49)
+	0	16.2	AEA Special Ed Support Adjustment (Line 4.54)
+	68,621	16.3	AEA Media Services District Cost (Line 4.60)
+	75,280	16.4	AEA Ed Services District Cost (Line 4.63)
+	0	16.5	AEA Sharing District Cost (Line 4.66)
+	31,725	16.6	AEA Teacher Salary Supplement District Cost (Line 4.74)
+	4,086	16.7	AEA Professional Development Supplement District Cost (Line 4.82)
-	20,671	16.8	AEA Statewide State Aid Reduction (Line 5.15)
=	556,004	16.9	State Payments to AEA
	7,647,029	16.10	State Foundation Aid (Line 9.11)
-	556,004	16.11	State Payments to AEA (Line 16.9)
=	7,091,025	16.12	State Payments to District

SUMMARY OF GENERAL FUND BUDGET AUTHORITY

+	11,344,016	17.1	Combined District Cost (Line 5.18)
+	4,596,604	17.2	Estimated FY11 Unspent Budget Authority
+	0	17.3	Allowance for Construction Project by SBRC
+	626,927	17.4	Adjusted Instructional Support Program Dollars (Line 10.27)
+	0	17.5	Ed Improvement Program (Line 11.3)
+	31,768	17.6	Total Preschool Foundation Aid (Line 7.34)
		17.7	This Line is Intentionally Blank
+	1,463,766	17.8	Estimated FY12 Other Miscellaneous Income
=	18,063,081	17.9	Estimated Total Maximum General Fund Budget Authority

SUMMARY OF FINANCING FOR GENERAL FUND MAXIMUM BUDGET

	4,596,604	18.1	Estimated FY11 Unspent Budget Authority (Line 17.2)
+	0	18.2	Allowance for Construction Project by SBRC (Line 17.3)
+	4,332,464	18.3	Levy to Fund Budget Authority (Line 15.8)
+	7,647,029	18.4	State Foundation Aid (Line 9.11)
+	26,334	18.5	Adjusted Instructional Support State Aid (Line 10.24)
+	0	18.6	Instructional Support Income Surtax Dollars (Line 10.25)
+	0	18.7	Ed Improvement Income Surtax Dollars (Line 11.6)
		18.8	This Line is Intentionally Blank
+	(3,116)	18.9	Total Utility Replacement Adjustment (Line 13.9)
+	1,463,766	18.10	Estimated FY12 Other Miscellaneous Income (Line 17.8)
=	18,063,081	18.11	Estimated Financing for Total General Fund Maximum Budget

VOTED PHYSICAL PLANT & EQUIPMENT (PPEL)

	366,839,320	19.1	2010 Taxable and TIF Valuations with Gas & Electric (enter TIF on TaxCert tab)
X	.00000	19.2	Voted PPEL Rate Limit (Maximum 1.34)
=	0	19.3	Maximum Voted PPEL Dollars (Enter loan agreements on Line 1, Form 703)
	.00	** 19.4	Voted PPEL Income Surtax Rate
X	10,017,888	19.5	District Income Tax Paid in 2009 (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

	.00	** 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)
=	.00	** 20.6	Total Income Surtax Rate (cannot exceed .20)
	0	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
=	0	20.11	Total General Fund Income Surtax Dollars

OTHER PROPERTY & UTILITY REPLACEMENT TAXES

	500,000	21.1	Management
	0	21.2	Amana Library
	121,057	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
	684,328	21.7	Debt Service (Complete Form 703)

ADOPTION OF BUDGET AND TAXES
JULY 1, 2011-JUNE 30, 2012

Department of Management - Form S-TX

ADEL-DESOTO-MINBURN

District Number 0027

Total Special Program Funding

Instructional Support (A&L line 10.5)	097	839,990
Educational Improvement (A&L line 11.3)	099	0
Voted Physical Plant & Equipment (A&L line 19.3)	105	0

Special Program Income Surtax Rates

Instructional Support (A&L line 10.15)	096	0
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	3,663,871			
+Instructional Support Levy (A&L line 15.4)	2	600,593			
+Educational Improvement Levy (A&L line 15.5)	3	0			
	4				
	5				
+Cash Reserve Levy - SBRC (A&L line 15.9)	6	238,525			
+Cash Reserve Levy - Other (A&L line 15.10) *	7	493,000			
-Use of Fund Balance to Reduce Levy (A&L line 15.11)	8	0			
=Subtotal General Fund Levy (A&L line 15.12)	9	4,995,989	14.75632	4,773,077	222,912
+Management	10	500,000	1.47682	477,692	22,308
+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	121,057	.33000	116,072	4,985
=Total Physical Plant & Equipment	16	121,057			
	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	684,328	1.86547	656,147	28,181
GRAND TOTAL	22	6,301,374	18.42861	6,022,988	278,386

1-1-10 Taxable Valuation	WITH Gas & Electric Utilities	338,566,149	WITHOUT Gas&Elec	323,459,849
1-1-10 Tax Increment Valuation	WITH Gas & Electric Utilities	28,273,171	WITHOUT Gas&Elec	28,273,171
1-1-10 Debt Service & PPEL Valuation	WITH Gas & Electric Utilities	366,839,320	WITHOUT Gas&Elec	351,733,020

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

- ___ The prescribed Notice of Public Hearing and Proposed Budget Summary (Form S-PB) was lawfully published, with said publication being evidenced by verified and filed proof of publication.
- ___ The budget hearing notice was published not less than 10 days, nor more than 20 days, prior to the budget hearing.
- ___ Adopted property taxes do not exceed published amounts.
- ___ Adopted expenditures do not exceed published amounts for any of the four individual expenditure categories, or in total.
- ___ Adopted property taxes meet the debt service and loan agreement needs identified on Form 703. Debt service levy for GO bond payments only.
- ___ This budget was certified on or before April 15, 2011.

District Secretary

County Auditor

NOTICE OF PUBLIC HEARING
PROPOSED ADEL-DESOTO-MINBURN SCHOOL BUDGET SUMMARY
FISCAL YEAR 2011-2012

Department of Management - Form S-PB-8

		Budget 2012	Re-est. 2011	Actual 2010	Avg % 10-12
Taxes Levied on Property	1	6,022,988	5,814,797	5,339,820	6.2%
Utility Replacement Excise Tax	2	278,386	267,659	277,664	0.1%
Income Surtaxes	3	0	0	0	
Tuition/Transportation Received	4	1,079,220	1,079,220	1,068,206	
Earnings on Investments	5	9,772	10,742	12,021	
Nutrition Program Sales	6	515,500	515,500	514,579	
Student Activities and Sales	7	188,829	163,829	188,298	
Other Revenues from Local Sources	8	1,421,340	1,384,490	1,324,765	
Revenue from Intermediary Sources	9	0	0	5,975	
State Foundation Aid	10	7,740,688	7,009,429	5,199,292	
Instructional Support State Aid	11	26,334	47,139	0	
Other State Sources	12	37,000	36,650	927,987	
ARRA Fiscal Stabilization (in formula)	13	0	136,510	615,386	
Title I Grants	14	83,000	82,756	79,952	
IDEA and Other Federal Sources	15	327,755	673,074	616,811	
Total Revenues	16	17,730,812	17,221,795	16,170,756	
General Long-Term Debt Proceeds	17	0	0	0	
Transfers In	18	834,602	831,604	852,009	
Proceeds of Fixed Asset Dispositions	19	0	0	33,821	
Total Revenues & Other Sources	20	18,565,414	18,053,399	17,056,586	
Beginning Fund Balance	21	4,017,590	3,237,981	2,416,808	
Total Resources	22	22,583,004	21,291,380	19,473,394	
*Instruction	23	9,237,242	8,974,000	8,379,081	5.0%
Student Support Services	24	448,385	431,206	398,045	
Instructional Staff Support Services	25	456,500	427,600	418,460	
General Administration	26	425,000	394,227	392,137	
School/Building Administration	27	728,000	710,500	752,682	
Business & Central Administration	28	459,130	466,699	358,594	
Plant Operation and Maintenance	29	1,306,000	1,307,139	1,261,028	
Student Transportation	30	717,200	537,500	500,867	
This row is intentionally left blank	31	0	0	0	
*Total Support Services (lines 24-31)	31A	4,540,215	4,274,871	4,081,813	5.5%
*Noninstructional Programs	32	755,000	727,000	712,422	2.9%
Facilities Acquisition and Construction	33	350,000	450,000	216,458	
Debt Service	34	1,470,485	1,473,536	1,471,610	
AEA Support - Direct to AEA	35	562,008	542,779	522,020	
*Total Other Expenditures (lines 33-35)	35A	2,382,493	2,466,315	2,210,088	3.8%
Total Expenditures	36	16,914,950	16,442,186	15,383,404	
Transfers Out	37	834,602	831,604	852,009	
Total Expenditures & Other Uses	38	17,749,552	17,273,790	16,235,413	
Ending Fund Balance	39	4,833,452	4,017,590	3,237,981	
Total Requirements	40	22,583,004	21,291,380	19,473,394	

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

18.42861

Location of Public Hearing:

Date of Hearing:

Time of Hearing:

Adel DeSoto Minburn 6-8 Middle School
801 Nile Kinnick Drive S
Adel, Iowa 50003

04/11/11
xx/xx/xx

6:00 PM

The Board of Directors will conduct a public hearing on the proposed 2011/12 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.