

Aid and Levy Input and Result - AID AND LEVY INPUTS

Example Budget Adjustment (Guarantee) Resolution:

RESOLVED, that the Board of Directors of GRISWOLD community school district, will levy property taxes for fiscal year 2023-2024 for the regular program budget adjustment as allowed under section 257.14, Code of Iowa.

Grand Total Levy Rate: 12.94106

FY 2024 Regular Program Budget Adjustment: 823

	Amount	Maximum
Audited Change in Enrollment		
Certified Enrollment Change		
Supplementary Weight - Sharing - Community College Course		
Supplementary Weight Change - ELL		
Aid and Levy Inputs		
Enter Regular Program State Percent of Growth	% 3.0000	
Enter Teacher Salary Supplement State Percent of Growth	% 3.0000	
Enter Professional Development Supplement State Percent of Growth	% 3.0000	
Enter Early Intervention Supplement State Percent of Growth	% 3.0000	
Enter Teacher Leadership Supplement State Percent of Growth	% 3.0000	
COMBINED DISTRICT COST SUMMARY		
FY24 SBRC Modified Supplemental Amount - Dropout	5.17	47,825
PRE-SCHOOL FOUNDATION AID		
Audited Change in October 2021 Preschool Budget Enrollment	7.31	
INSTRUCTIONAL SUPPORT PROGRAM		
Maximum Portion (Can't exceed 10.00%)	10.4	% 10
Instructional Support Income Surtax Rate	10.15	% 1
District Income Tax Paid in 2021	10.16	2,907,639
EDUCATIONAL IMPROVEMENT PROGRAM		
Voted Maximum Portion - Educational Improvement	11.2	
Ed Improvement Income Surtax Rate	11.4	
SUMMARY OF GENERAL FUND LEVIES		
Cash Reserve Levy - SBRC	15.9	0
Cash Reserve Levy - Other	15.10	
Use of Fund Balance to Reduce Levy	15.11	
VOTED PHYSICAL PLANT & EQUIPMENT (VPPEL)		
Voted PPEL Rate Limit	19.2	0.00000
Voted PPEL Income Surtax Rate	19.4	% 0
OTHER PROPERTY & UTILITY REPLACEMENT TAXES		
Management	21.1	600,000
Amara Library	21.2	
Regular Physical Plant & Equipment	21.3	101,979
Reorganization Equalization Levy	21.4	
Emergency Levy (for Disaster Recovery)	21.5	
Public Education and Recreation	21.6	
Debt Service (Complete Long Term Debt Schedule Tab)	21.7	833,500

% 10 - Maximum ISL Portion on File with DOM.
 % 17 - Maximum ISL Surtax Rate on File with DOM - Must have at least 1%.
 This number is editable and is the District Income Tax Paid in 2020. District Income Tax Paid in 2021 will be available March 1 under the heading "SCHOOL DISTRICT BUDGET FORMS" <https://dom.iowa.gov/schools>. If your budget is in draft status this number will be updated in this form once it is available.

101,979 - Maximum Regular Physical Plant & Equipment Levy.

0 - Maximum Cash Reserve Levy 15.9 +15.10

0.00000 - Maximum VPPEL Rate on File with DOM.

Aid and Levy Input and Result - RESULTS

AID AND LEVY RESULTS				
FY24 Regular Program District Cost without Adjustment	4.3		3,432,387	
FY24 Regular Program Budget Adjustment	4.8		823	
Teacher Salary Supplement District Cost	4.22		288,137	
Professional Development Supplement District Cost	4.30		30,289	
Early Intervention Supplement District Cost	4.38		30,880	
Teacher Leadership Supplement District Cost	4.46		165,028	
Combinded District Cost	5.19		5,135,018	
Total Preschool Foundation Aid	7.35		114,525	
State Foundation Aid	9.13		3,060,355	
Instructional Support Income Surtax Dollars	10.17		29,076	
Instructional Support Property & Utility Replacement Tax Dollars	10.21		262,301	
Total Levy to Fund Combined District Cost	15.3		2,190,075	
Ed Improvement Levy (Line 11.9)	15.5		0	
Cash Reserve Levy - SBRC	15.9		0	
Cash Reserve Levy - Other	15.10		0	
Use of Fund Balance to Reduce Levy	15.11		0	
Subtotal General Fund Levy without Instructional Support	15.14		2,190,075	
Instruction Support Levy (Line 10.21)	15.13		262,301	
Total General Fund Levy	15.12		2,452,376	
Subtotal General Fund Levy Rate	15.16		7.11565	
Instructional Support Levy Rate	15.19		0.84880	
Total General Fund Levy Rate	15.21		7.96445	
TAX CERT RESULTS			Rate	Total Dollars
Subtotal General Fund Levy (A&L line 15.14)			7.11565	2,190,075
+ Instructional Support Levy (A&L line 15.13)			0.84880	262,301
= Total General Fund Levy (A&L line 15.12)			7.96445	2,452,376
Management			1,94943	600,000
Amnana Library			0.00000	0
Voted Physical Plant & Equipment (Loan Agreement)			0	0
+ Voted Physical Plant & Equipment (Capital Project)			0	0
= Subtotal Voted Physical Plant & Equipment			0.00000	0
+ Regular Physical Plant & Equipment			0.33000	101,979
= Total Physical Plant & Equipment				101,979
Reorganization Equalization Levy			0.00000	0
Emergency Levy (for Disaster Recovery)			0.00000	0
Public Education/Recreation (Playground)			0.00000	0
Debt Service			2,69718	833,500
GRAND TOTAL			12,94106	3,987,855

GRISWOLD Long Term Debt Schedule FY 2024
General Obligation Bonds, Voted PPEL Loan, Lease-Purchase Payments, Revenue Bonds
 Form includes ALL long term debt.

	Series Name (A)	Original Amount of Issue (B)	Original Principal Due FY2024 (C)	Original Interest Due FY2024 (D)	Subtotal Original Obligation Due FY2024 (C)+(D)=(E)	Bond Administration Costs FY2024 (F)	Payment Reduction due to Principal Surplus Levied in Prior Years (G)	Interest Savings from Surplus Levy (H)	Amount Paid from Other Sources & Fund Balance in Appropriate Fund (I)	Net Amount Levied for this Fiscal Year (E)+(F)- (G)-(H)- (I)=(J)
	Voted GO Bonds									
(1)	2017 Elementary School GO Bond	9,785,000	440,000	223,500	663,500	0				663,500
(2)					0					0
(3)					0					0
(4)					0					0
(5)					0					0
(6)					0					0
(7)					0					0
(8)					0					0
(9)					0					0
(10)					0					0
(11)					0					0
(12)					0					0
(13)					0					0
(14)					0					0
	Totals	9,785,000	440,000	223,500	663,500	0	0	0	0	663,500
	Advanced Surplus Levy									
(1)	2017 Elementary School GO Bond		170,000		170,000					170,000
(2)					0					0
(3)					0					0
(4)					0					0
	Totals		170,000		170,000	0				170,000
	Voted PPEL Loan									
(1)					0					0
(2)					0					0
(3)					0					0
(4)					0					0
	Totals	0	0	0	0	0	0	0	0	0
	Sales Tax Revenue Bonds									
(1)	2020 Revenue Bond	1,524,000	187,000	11,485	198,485	500			198,985	0
(2)					0					0
(3)					0					0
(4)					0					0
(5)					0					0
(6)					0					0
(7)					0					0
(8)					0					0
(9)					0					0
(10)					0					0
(11)					0					0
(12)					0					0
(13)					0					0
(14)					0					0
	Totals	1,524,000	187,000	11,485	198,485	500	0	0	198,985	0

FY 2023 RE-ESTIMATED WORKSHEET
Dist Name: GRISWOLD
Dist Number: 2718

Resources:	General (10)	Activity (21)	Management (22)	PERL (24)	Entrp(23) Equal(25) Lib(29) SpecRev(27)	Emg Levy (26)/ Disaster R (28)	Sales Tax (33)	PPEL (36)	Other Cap Proj	Debt Service (40)	Nutrition (61)	Oth Entp (62-69)	Total
Taxes Levied on Property	1 2,373,791		583,163	0	0	0		97,729		799,590			3,854,273
Utility Replacement Excise Tax	2 68,506		16,837	0	0	0		2,810		22,986			111,139
Income Surtax	3 29,535							0					29,535
Tuition/Transportation Received	4 295,228												295,228
Earnings on Investments	5 8,090	159	3,629				2,853	1,209		500	72		16,512
Nutrition Program Sales	6										142,627		142,627
Student Activities and Sales	7	152,699											152,699
Other Revenues from Local Sources	8 74,081	56,477	3,280				15,806				1,921		151,565
Revenue from Intermediary Sources	9												0
State Foundation Aid	10 2,913,714												2,913,714
Instructional Support State Aid	11 0												0
Other State Sources	12 200,285						495,496				2,457		698,238
Commercial & Industrial State Replacement	13 0		0	0	0			0		0			0
Title I Grants	14 83,619												83,619
IDEA and Other Federal Sources	15 369,415										136,926		506,341
Total Revenues	16 6,416,264	209,335	606,909	0	0	0	514,155	101,748	0	823,076	284,003	0	8,955,490
General Long-Term Debt Proceeds	17												0
Transfers In	18												0
Proceeds of Fixed Asset Dispositions	19												0
Special Items/Upward Adjustments	20												0
Total Revenues & Other Sources	21 6,416,264	209,335	606,909	0	0	0	514,155	101,748	0	823,076	284,003	0	8,955,490
Beginning Fund Balance	22 2,600,280	133,572	869,902	0	0	0	1,125,496	142,523	0	137,104	72,212	0	5,081,089
Total Resources	23 9,016,544	342,907	1,476,811	0	0	0	1,639,651	244,271	0	960,180	356,215	0	14,036,579
Requirements:													
Instruction	24 4,604,488	203,527	66,309										4,874,324
Student Support Services	25 148,316		778										149,094
Instructional Staff Support Services	26 394,019						1,042						395,061
General Administration	27 166,136		38,330										204,466
School Administration	28 339,927												339,927
Business & Central Administration	29 91,149						60,980	24,186		500			176,815
Plant Operation and Maintenance	30 517,976		129,599				6,500	28,453					682,528
Student Transportation	31 397,506		29,769				118,248						545,523
Noninstructional Programs	32		693								377,907		378,600
Facilities Acquisition and Construction	33						310,777	7,000					317,777
Debt Service (Principal, interest, fiscal changes)	34						2,701			855,931			858,632
AEA Support - Direct to AEA	35 227,719												227,719
Total Expenditures	36 6,887,236	203,527	265,478	0	0	0	500,248	59,639	0	856,431	377,907	0	9,150,466
Transfers Out	37						205,745						205,745
Other Uses	38												0
Total Expenditures, Transfers Out & Other Uses	39 6,887,236	203,527	265,478	0	0	0	705,993	59,639	0	856,431	377,907	0	9,356,211
Ending Fund Balance	40 2,129,308	139,380	1,211,333	0	0	0	933,658	184,632	0	103,749	-21,692	0	4,680,368
Total Requirements	41 9,016,544	342,907	1,476,811	0	0	0	1,639,651	244,271	0	960,180	356,215	0	14,036,579

FY 2024 BUDGET YEAR WORKSHEET
Dist Name: GRISWOLD
Dist Number: 2718

Resources:	General (10)	Activity (21)	Management (22)	PERL (24)	Entrp(23) Equal(25) Lib(29) SpecRev(27)	Emg Levy (26)/ Disaster R (28)	Sales Tax (33)	PPEL (36)	Other Cap Proj	Debt Service (40)	Nutrition (61)	Oth Entp (62-69)	Total
Taxes Levied on Property	1 2,386,149		583,791	0	0	0		99,234		811,070			3,880,244
Utility Replacement Excise Tax	2 66,227		16,209	0	0	0		2,745		22,430			107,611
Income Surtax	3 26,570							0					26,570
Tuition/Transportation Received	4 295,000												295,000
Earnings on Investments	5 8,000	150	3,600				2,800	1,200		500	70		16,320
Nutrition Program Sales	6										140,000		140,000
Student Activities and Sales	7	150,000											150,000
Other Revenues from Local Sources	8 75,000	56,000	3,250				15,800				1,900		151,950
Revenue from Intermediary Sources	9												0
State Foundation Aid	10 3,060,355												3,060,355
Instructional Support State Aid	11 7,688												7,688
Other State Sources	12 200,000						495,000				2,400		697,400
This Line is Intentionally Left Blank	13												0
Title I Grants	14 80,000												80,000
IDEA and Other Federal Sources	15 125,000										135,000		260,000
Total Revenues	16 6,329,989	206,150	606,850	0	0	0	513,600	103,179	0	834,000	279,370	0	8,873,138
General Long-Term Debt Proceeds	17												0
Transfers In	18												0
Proceeds of Fixed Asset Dispositions	19												0
Special Items/Upward Adjustments	20												0
Total Revenues & Other Sources	21 6,329,989	206,150	606,850	0	0	0	513,600	103,179	0	834,000	279,370	0	8,873,138
Beginning Fund Balance	22 2,129,308	139,380	1,211,333	0	0	0	933,658	184,632	0	103,749	-21,692	0	4,680,368
Total Resources	23 8,459,297	345,530	1,818,183	0	0	0	1,447,258	287,811	0	937,749	257,678	0	13,553,506
Requirements:													
Instruction	24 4,835,000	215,000	70,000										5,120,000
Student Support Services	25 156,000		825										156,825
Instructional Staff Support Services	26 415,000												416,100
General Administration	27 175,000		41,000										216,000
School Administration	28 357,000												357,000
Business & Central Administration	29 96,000								1,000				188,000
Plant Operation and Maintenance	30 545,000		136,000				7,000	30,000					718,000
Student Transportation	31 418,000		32,000				25,000						475,000
Noninstructional Programs	32										400,000		400,725
Facilities Acquisition and Construction	33		725				325,000	7,500		900,000			332,500
Debt Service (Principal, interest, fiscal charges)	34						3,000						303,000
AEA Support - Direct to AEA	35 251,084												251,084
Total Expenditures	36 7,248,084	215,000	280,550	0	0	0	426,100	63,500	0	901,000	400,000	0	9,534,234
Transfers Out	37												210,000
Other Uses	38												0
Total Expenditures, Transfers Out & Other Uses	39 7,248,084	215,000	280,550	0	0	0	636,100	63,500	0	901,000	400,000	0	9,744,234
Ending Fund Balance	40 1,211,213	130,530	1,537,633	0	0	0	811,158	224,311	0	36,749	-142,322	0	3,809,272
Total Requirements	41 8,459,297	345,530	1,818,183	0	0	0	1,447,258	287,811	0	937,749	257,678	0	13,553,506

Unspent Authorized Budget - WORKSHEET

GRISWOLD Unspent Authorized Budget
(Line 32 = Legal Limit on General Fund Spending)

		Estimated FY2020	Estimated FY2021	Estimated FY2022	Estimated FY2023	Estimated FY2024
Regular Program District Cost	1	3,299,673	3,245,048	3,283,876	3,399,218	3,432,387
Regular Program Budget Adjustment	2	159,076	87,622	0	0	823
Supplementary Weighting District Cost	3	275,951	243,361	235,122	180,232	212,972
Special Ed District Cost	4	632,819	735,189	673,986	669,126	675,593
Teacher Salary Supplement District Cost	5	286,608	276,311	275,336	285,154	288,137
Professional Development Suppl District Cost	6	29,821	28,800	28,814	29,905	30,289
Early Intervention Supplement District Cost	7	30,113	29,133	29,257	30,421	30,880
Teacher Leadership Supplement District Cost	8	164,523	158,551	157,849	163,407	165,028
AEA Special Ed Support	9	171,232	173,345	172,398	177,219	178,972
AEA Special Ed Support Adjustment	10	10,915	8,802	9,749	4,928	3,175
AEA Media Services	11	26,761	26,340	26,618	27,585	27,852
AEA Educational Services	12	29,583	29,120	29,425	30,496	30,791
AEA Sharing District Cost	13	0	392	386	386	374
AEA Teacher Salary Suppl District Cost	14	18,341	17,800	17,800	18,196	18,377
AEA Professional Dev Suppl District Cost	15	1,962	1,908	1,908	1,957	1,983
SBRC Modified Suppl Amt Dropout Prev	16	140,936	158,638	110,455	54,279	47,825
SBRC Modified Supplemental Amt Other #1	17	0	0	0	0	0
SBRC Modified Supplemental Amt Other #2	18	76,116	139,664	136,284	153,935	50,000
Special Ed Deficit Modified Suppl Amt	19	332,126	187,495	259,167	150,000	150,000
Special Ed Positive Balance Reduction	20	0	0	0	0	0
AEA Special Ed Positive Balance	21	0	0	0	0	0
Allowance for Construction Projects	22	0	0	0	0	0
SBRC Unspent Modified Suppl Amt	23	0	0	0	0	0
Enrollment Audit Adjustment	24	0	0	0	0	0
AEA Prorata Reduction	25	31,091	31,091	31,091	33,048	10,440
Maximum District Cost	26	5,655,465	5,516,428	5,417,339	5,343,396	5,335,018
Total Preschool Foundation Aid	27	106,640	98,672	104,792	59,304	114,525
Instructional Support Authority	28	291,711	280,911	276,306	287,744	299,065
Ed Improvement Authority	29	0	0	0	0	0
Other Miscellaneous Income	30	720,429	1,241,930	1,072,673	1,036,514	708,000
Unspent Auth Budget - Previous Year	31	1,123,679	1,546,955	2,350,748	2,705,893	2,545,615
Maximum Authorized Budget	32	7,897,924	8,684,896	9,221,858	9,432,851	9,002,223
Expenditures	33	6,350,969	6,334,148	6,515,965	6,887,236	7,248,084
Unspent Authorized Budget (UAB)	34	1,546,955	2,350,748	2,705,893	2,545,615	1,754,139
Maximum spending without a decline in Unspent Authorized Budget		6,774,245	7,137,941	6,871,110	6,726,958	6,456,608

Unspent Authorized Budget - CATEGORICAL DETAIL

	Estimated FY2020	Estimated FY2021	Estimated FY2022	Estimated FY2023	Estimated FY2024
Maximum Authorized Budget	7,897,924	8,684,896	9,221,858	9,432,851	9,002,223
Expenditures	6,350,969	6,334,148	6,515,965	6,887,236	7,248,084
Unspent Authorized Budget	1,546,955	2,350,748	2,705,893	2,545,615	1,754,139
Less Categorical Restricted Balances					
Returning Dropouts and Dropout Prevention Programs (1119)	49,918	111,549	118,824		
Successful Progression for Early Readers (3342)	73,214	66,590	62,904		
Teacher Salary Supplement (3204)	771	4,834	2,393		
Miscellaneous Categoricals	10,429	4,466	0		
Total Categorical Restricted Balances	134,332	187,439	184,121	0	0
Categorical Percent of Unspent Authorized Budget	% 9	% 8	% 7	% 0	% 0
Equals Remaining:					
Regular Program Amount of Unspent Authorized Budget	1,412,623	2,163,309	2,521,772	2,545,615	1,754,139
Remaining Regular Program Percent of Unspent Authorized Budget	% 91	% 92	% 93	% 100	% 100

FY 2024 Aid and Levy Worksheet GRISWOLD

					FY2024 A&L	FY2023 A&L	Difference
REGULAR PROGRAM DISTRICT COST CALCULATIONS							
FY2024 Regular Program District Cost Per Pupil (Line 2.3)			4.1		7,665	7,443	222
Budget Enrollment (Line 1.1)		X	4.2		447.8	456.7	-8.9
FY2024 Regular Program District Cost without Adjustment		=	4.3		3,432,387	3,399,218	33,169
FY2023 Regular Program District Cost (Line 4.3 - FY2023 Aid & Levy)			4.4		3,399,218	3,283,876	115,342
101% Budget Adjustment		X	4.5		1.01	1.01	0.00
FY2024 Regular Program District Cost		=	4.6		3,433,210	3,316,715	116,495
FY2024 Regular Program District Cost without Adjustment (Line 4.3)		-	4.7		3,432,387	3,399,218	33,169
FY2024 Regular Program Budget Adjustment (if negative, enter zero)		=	4.8		823	0	823
OTHER DISTRICT COST CALCULATIONS							
FY2024 Regular Program District Cost Per Pupil (Line 2.3)			4.9		7,665	7,443	222
Total Supplementary Weighting (Line 3.13)		X	4.10		27,785	24,215	3,570
District Cost for Supplementary Weighting		=	4.11		212,972	180,232	32,740
FY2024 Regular Program District Cost Per Pupil (Line 2.3)			4.12		7,665	7,443	222
Total Special Ed Weighting in Addition to 1.0 (Line 3.4)		X	4.13		88.14	89.90	-1.76
Special Education Instruction District Cost		=	4.14		675,593	669,126	6,467
FY2024 Teacher Salary Supplement District Cost Per Pupil (Line 2.6)			4.15		643.45	624.38	19.07
Budget Enrollment (Line 1.1)		X	4.16		447.8	456.7	-8.9
Unadjusted Teacher Salary Supplement District Cost		=	4.17		288,137	285,154	2,983
FY2023 Unadj Teacher Salary Suppl District Cost (Line 4.17 - FY2023 Aid & Levy)			4.18		285,154	275,336	9,818
Unadjusted Teacher Salary Supplement District Cost (Line 4.17)		-	4.19		288,137	285,154	2,983
Teacher Salary Supplement Budget Adjustment (if negative, enter zero)		=	4.20		0	0	0
Unadjusted Teacher Salary Supplement District Cost (Line 4.17)		+	4.21		288,137	285,154	2,983
Teacher Salary Supplement District Cost		=	4.22		288,137	285,154	2,983
FY2024 Professional Development Supplement District Cost Per Pupil (Line 2.9)			4.23		67.64	65.48	2.16
Budget Enrollment (Line 1.1)		X	4.24		447.8	456.7	-8.9
Unadjusted Professional Development Supplement District Cost		=	4.25		30,289	29,905	384
FY2023 Unadj Prof Dev Suppl District Cost (Line 4.25 - FY2023 Aid & Levy)			4.26		29,905	28,814	1,091
Unadjusted Professional Development Supplement District Cost (Line 4.25)		-	4.27		30,289	29,905	384
Professional Development Supplement Budget Adjustment (if negative, enter zero)		=	4.28		0	0	0
Unadjusted Professional Development Supplement District Cost (Line 4.25)		+	4.29		30,289	29,905	384
Professional Development Supplement District Cost		=	4.30		30,289	29,905	384
FY2024 Early Intervention Supplement District Cost Per Pupil (Line 2.12)			4.31		68.96	66.61	2.35
Budget Enrollment (Line 1.1)		X	4.32		447.8	456.7	-8.9
Unadjusted Early Intervention Supplement District Cost		=	4.33		30,880	30,421	459
FY2023 Unadj Early Intervention Suppl District Cost (Line 4.33 - FY2023 Aid & Levy)			4.34		30,421	29,257	1,164
Unadjusted Early Intervention Supplement District Cost (Line 4.33)		-	4.35		30,880	30,421	459
Early Intervention Supplement Budget Adjustment (if negative, enter zero)		=	4.36		0	0	0
Unadjusted Early Intervention Supplement District Cost (Line 4.33)		+	4.37		30,880	30,421	459
Early Intervention Supplement District Cost		=	4.38		30,880	30,421	459
FY2024 Teacher Leadership Supplement District Cost Per Pupil (Line 2.15)			4.39		368.53	357.80	10.73
Budget Enrollment (Line 1.1)		X	4.40		447.8	456.7	-8.9
Unadjusted Teacher Leadership Supplement District Cost		=	4.41		165,028	163,407	1,621
FY2023 Unadj Teacher Leadership Suppl District Cost (Line 4.41 - FY2023 Aid & Levy)			4.42		163,407	157,849	5,558
Unadjusted Teacher Leadership Supplement District Cost (Line 4.41)		-	4.43		165,028	163,407	1,621
Teacher Leadership Supplement Budget Adjustment (if negative, enter zero)		=	4.44		0	0	0
Unadjusted Teacher Leadership Supplement District Cost (Line 4.41)		+	4.45		165,028	163,407	1,621
Teacher Leadership Supplement District Cost		=	4.46		165,028	163,407	1,621

FY 2024 Aid and Levy Worksheet GRISWOLD

AEA DISTRICT COST CALCULATIONS			FY2024 A&L	FY2023 A&L	Difference
AEA Special Ed Support Cost Per Pupil	4.47		333.94	324.22	9.72
AEA Weighted Enrollment (Line 3.6)	4.48	X	535.94	546.60	-10.66
AEA Special Ed Support District Cost without Adjustment	4.49	=	178,972	177,219	1,753
FY2023 AEA Special Ed Support Dist Cost (Line 4.49 - FY2023 Aid & Levy)	4.50		177,219	172,398	4,821
FY2023 AEA Special Ed Support Adjustment (Line 4.54 - FY2023 Aid & Levy)	4.51	+	4,928	9,749	-4,821
FY2024 Total AEA Special Ed Support District Cost	4.52	=	182,147	182,147	0
AEA Special Ed Support District Cost without Adjustment (Line 4.49)	4.53	-	178,972	177,219	1,753
AEA Special Ed Support Adjustment (If negative, enter zero)	4.54	=	3,175	4,928	-1,753
Budget Enrollment (Line 1.1)	4.55		447.8	456.7	-8.9
Resident Accredited Nonpublic Students	4.56	+	0	0	0
Shared-Time Nonpublic Pupils Counted in Line 1.1	4.57	-	0.0	0.0	0.0
Total Enrollment Served - AEA Media and Ed Services	4.58	=	448	457	-9
FY2024 AEA Media Cost Per Pupil	4.59	X	62.17	60.36	1.81
AEA Media Services District Cost	4.60	=	27,852	27,585	267
Total Enrollment Served - AEA Media and Ed Services (Line 4.58)	4.61		448	457	-9
FY2024 AEA Ed Services Cost Per Pupil	4.62	X	68.73	66.73	2.00
AEA Ed Services District Cost	4.63	=	30,791	30,496	295
AEA Supplementary Weight for Sharing (Line 3.7)	4.64		1.12	1.19	-0.07
AEA Special Ed Support Cost Per Pupil (Line 4.47)	4.65	X	333.94	324.22	9.72
AEA Sharing District Cost	4.66	=	374	386	-12
FY2024 AEA Teacher Salary Supplement District Cost Per Pupil	4.67		34.29	33.29	1.00
AEA Weighted Enrollment (Line 3.6)	4.68	X	535.94	546.60	-10.66
Unadjusted AEA Teacher Salary Supplement District Cost	4.69	=	18,377	18,196	181
FY2023 Unadj AEA Teacher Salary Suppl District Cost (Line 4.69 - 2023 Aid & Levy)	4.70		18,196	17,702	494
Unadjusted AEA Teacher Salary Supplement District Cost (Line 4.69)	4.71	-	18,377	18,196	181
AEA Teacher Salary Supplement Budget Adjustment (if negative, enter zero)	4.72	=	0	0	0
Unadjusted AEA Teacher Salary Supplement District Cost (Line 4.69)	4.73	+	18,377	18,196	181
AEA Teacher Salary Supplement District Cost	4.74	=	18,377	18,196	181
FY2024 Professional Development Supplement District Cost Per Pupil	4.75		3.70	3.58	0.12
AEA Weighted Enrollment (Line 3.6)	4.76	X	535.94	546.60	-10.66
Unadjusted AEA Professional Development Supplement District Cost	4.77	=	1,983	1,957	26
FY2023 Unadj AEA Prof Dev Suppl District Cost (Line 4.77 - FY2023 Aid & Levy)	4.78		1,957	1,902	55
Unadjusted AEA Professional Development Supplement District Cost (Line 4.77)	4.79	-	1,983	1,957	26
AEA Professional Development Supplement Budget Adjustment (if negative, enter zero)	4.80	=	0	0	0
Unadjusted AEA Professional Development Supplement District Cost (Line 4.77)	4.81	+	1,983	1,957	26
AEA Professional Development Supplement District Cost	4.82	=	1,983	1,957	26

FY 2024 Aid and Levy Worksheet GRISWOLD

					FY2024 A&L	FY2023 A&L	Difference
COMBINED DISTRICT COST SUMMARY							
Regular Program District Cost without Adjustment (Line 4.3)	5.1				3,432,387	3,399,218	33,169
Regular Program Budget Adjustment Adopted (Line 4.8)	5.2	+			823	0	823
District Cost for Supplementary Weighting (Line 4.11)	5.3	+			212,972	180,232	32,740
Special Education Instruction District Cost (Line 4.14)	5.4	+			675,593	669,126	6,467
Teacher Salary Supplement District Cost (Line 4.22)	5.5	+			288,137	285,154	2,983
Professional Development Supplement District Cost (Line 4.30)	5.6	+			30,289	29,905	384
Early Intervention Supplement District Cost (Line 4.38)	5.7	+			30,880	30,421	459
Teacher Leadership Supplement District Cost (Line 4.46)	5.8	+			165,028	163,407	1,621
AEA Special Ed Support District Cost without Adjustment (Line 4.49)	5.9	+			178,972	177,219	1,753
AEA Special Ed Support Adjustment (Line 4.54)	5.10	+			3,175	4,928	-1,753
AEA Media Services District Cost (Line 4.60)	5.11	+			27,852	27,585	267
AEA Ed Services District Cost (Line 4.63)	5.12	+			30,791	30,496	295
AEA Sharing District Cost (Line 4.66)	5.13	+			374	386	-12
AEA Teacher Salary Supplement District Cost (Line 4.74)	5.14	+			18,377	18,196	181
AEA Professional Development Supplement District Cost (Line 4.82)	5.15	+			1,983	1,957	26
AEA Statewide State Aid Reduction	5.16	-			10,440	33,048	-22,608
FY 2024 SBRC Modified Supplemental Amount - Dropout	5.17	+			47,825	54,279	-6,454
Enrollment Audit Adjustment (Line 1.4)	5.18	+			0	0	0
Combined District Cost	5.19	=			5,135,018	5,039,461	95,557
UNIFORM LEVY DOLLARS							
2022 Taxable Valuation with Gas & Electric Utilities	6.1				307,782,874	303,379,626	4,403,248
Uniform Levy Rate	6.2	X			5,40000	5,40000	0.00000
Uniform Levy Dollars	6.3	=			1,662,028	1,638,250	23,778
UNIFORM LEVY - UTILITY REPLACEMENT ADJUSTMENT							
Uniform Levy Utility Replacement Paid 2023	6.4				45,307	45,217	90
Uniform Levy Utility Replacement Budgeted 2023	6.5	-			45,973	45,128	845
Uniform Levy Utility Replacement Adjustment	6.6	=			-666	89	-755
Uniform Levy Dollars Before Utility Repl and C&I Adjustments (Line 6.3)	6.7	+			1,662,028	1,638,250	23,778
Uniform Levy Dollars Adjusted for Utility Replacement	6.8	=			1,661,362	1,638,339	23,023

FY 2024 Aid and Levy Worksheet GRISWOLD

				FY2024 A&L	FY2023 A&L	Difference
STATE FOUNDATION AID						
	State Regular Program Foundation Cost Per Pupil	7.1		6,749	6,553	196
	District Weighted Enrollment without Special Ed Weightings (Line 3.17)	7.2	X	475,585	480,915	-5,330
	District Foundation Dollars without Special Ed	7.3	=	3,209,723	3,151,436	58,287
	State Special Ed Program Foundation Cost Per Pupil	7.4		6,749	6,553	196
	Total Special Ed Weighting in Addition to 1.0 (Line 3.4)	7.5	X	88.14	89.90	-1.76
	District Special Ed Foundation Dollars	7.6	=	594,857	589,115	5,742
	State AEA Special Ed Support Foundation Cost Per Pupil	7.7		264	256	8
	AEA Weighted Enrollment with AEA Supplementary Weight for Sharing (Line 3.8)	7.8	X	537,06	547.79	-10.73
	AEA Foundation Dollars for Special Ed and Sharing	7.9	=	141,784	140,234	1,550
	AEA Teacher Salary Supplement District Cost (Line 4.74)	7.10	+	18,377	18,196	181
	AEA Professional Development Supplement District Cost (Line 4.82)	7.11	+	1,983	1,957	26
	Total AEA Foundation Dollars	7.12	=	162,144	160,387	1,757
	District Foundation Dollars without Special Ed (Line 7.3)	7.13	+	3,209,723	3,151,436	58,287
	District Special Ed Foundation Dollars (Line 7.6)	7.14	+	594,857	589,115.00	5,742
	Enrollment Audit Adjustment - State Aid Portion (Line 1.7)	7.15	+	0	0	0
	Teacher Salary Supplement District Cost (Line 4.22)	7.16	+	288,137	285,154	2,983.00
	Professional Development Supplement District Cost (Line 4.30)	7.17	+	30,289	29,905	384
	Early Intervention Supplement District Cost (Line 4.38)	7.18	+	30,880	30,421	459
	Teacher Leadership Supplement District Cost (Line 4.46)	7.19	+	165,028	163,407	1,621
	Total Foundation Dollars	7.20	=	4,481,058	4,409,825	71,233
	Uniform Levy Dollars Adj for Utility Replacement & C&I Adjustment (Line 6.8)	7.21	-	1,661,362	1,636,331	25,031
	Unadjusted State Foundation Aid	7.22	=	2,819,696	2,773,494	46,202
	District Weighted Enrollment (Line 3.15)	7.23		563,725	570,815	-7,090
	\$300 Minimum Aid Per Pupil	7.24	X	300	300	0
	Minimum Aid	7.25	=	169,118	171,245	-2,127
	Unadjusted State Foundation Aid (Line 7.22)	7.26	-	2,819,696	2,773,494	46,202
	Minimum Aid Adjustment (If Negative, Enter Zero)	7.27	=	0	0	0
PRESCHOOL FOUNDATION AID						
	Preschool Budget Enrollment (Actual Enrollment X 50%)	7.28		15.0	8.0	7.0
	FY Regular Program State Cost Per Pupil	7.29	X	7,635	7,413	222
	Preschool Foundation Aid	7.30	=	114,525	59,304	55,221
	Audited Change in October 2021 Preschool Budget Enrollment	7.31		0.0	0.0	0.0
	2023 Regular Program State Cost Per Pupil	7.32	X	7,413	7,227	186
	Preschool Enrollment Audit Adjustment	7.33	=	0	0	0
	Preschool Foundation Aid (Line 7.30)	7.34	+	114,525	59,304	55,221
	Total Preschool Foundation Aid	7.35	=	114,525	59,304	55,221

Aid and Levy - SECTION 8 CONT

FY 2024 Aid and Levy Worksheet GRISWOLD

					FY2024 A&L	FY2023 A&L	Difference
ADJUSTED ADDITIONAL PROPERTY TAX LEVY AID							
District Weighted Enrollment (Line 3.15)	8.23				563,725	570,815	-7,090
FY2024 Regular Program State Cost Per Pupil	8.24	X			7,635	7,413	222
Property Tax Portion of State Cost Per Pupil	8.25	X			% 11.60	% 0.12	% 11.48
Adjusted Additional Property Tax Dollar Levy	8.26	=			499,460	490,901	8,559
Property Tax Replacement Payment (PTRP) (Line 8.19)	8.27	-			113,309	99,893	13,416
Foundation Base Supplement (FBS) Aid (Line 8.22)	8.28	-			5,637	2,854	2,783
Adjusted Additional Property Tax Dollar Levy less PTRP and FBS	8.29	=			380,514	388,154	-7,640
FY2022 Taxable Valuation with Gas & Electric Utilities (Line 6.1)	8.30	/			307,782,874	303,379,626	4,403,248
Adjusted Additional Property Tax Levy Rate	8.31	=			1.23631	1.27943	-0.04312
Statewide Maximum Adjusted Additional Property Tax Levy Rate	8.32	-			1.96177	2.05973	-0.09796
Adjusted Additional Property Tax Levy Rate Reduction (if negative, enter zero)	8.33	=			0.00000	0.00000	0.00000
2022 Taxable Valuation with Gas & Electric Utilities (Line 6.1)	8.34	X			307,782,874	303,379,626	4,403,248
FY Adjusted Additional Property Tax Levy Aid	8.35	=			0	0	0
PROPERTY TAX EQUITY AND RELIEF (PTER) FUNDING							
FY Regular Program State Cost Per Pupil	8.36				7,635	7,413	222
Increase in State Foundation Cost Per Pupil Percentage	8.37	X			% 0.00	% 0.00	% 0.00
Increase in Foundation Cost Per Pupil	8.38	=			0	0	0
District Weighted Enrollment (Line 3.15)	8.39	X			563,725	570,815	-7,090
Additional District Foundation Dollars from Property Tax Equity and Relief Fund	8.40	=			0	0	0
ADDITIONAL LEVY BEFORE UTILITY REPLACEMENT ADJUSTMENT							
Additional Dollar Levy (Line 8.4)	8.41				653,960	629,636	24,324
Property Tax Adjustment Aid (Line 8.14)	8.42	-			17,628	17,887	-259
FY2022 District Special Ed Positive Balance, Property & Utility Repl Tax Portion	8.43	-			0	0	0
FY2022 AEA Special Ed Reduction, Property & Utility Replacement Tax Portion	8.44	-			0	0	0
AEA Statewide State Aid Reduction (Line 5.16)	8.45	+			10,440	33,048	-22,608
Property Tax Replacement Payment (PTRP) (Line 8.19)	4.46	-			113,309	99,893	13,416
Foundation Base Supplement (FBS) Aid (Line 8.22)	8.47	-			5,637	2,854	2,783
Adjusted Additional Property Tax Levy Aid (Line 8.35)	8.48	-			0	0	0
Additional District Foundation Dollars from PTER Fund (Line 8.40)	8.49	-			0	0	0
Additional Levy before Utility Replacement Adjustment	8.50	=			527,826	542,050	-14,224

FY 2024 Aid and Levy Worksheet GRISWOLD

					FY2024 A&L	FY2023 A&L	Difference
FINAL STATE FOUNDATION AID							
	Unadjusted State Foundation Aid (Line 7.22)		9.1		2,819,696		46,202
	Minimum Aid Adjustment (Line 7.27)		9.2	+		0	0
	Property Tax Adjustment Aid (Line 8.14)		9.3	+	17,628	17,887	-259
	FY2022 District Special Ed Positive Balance, Property & Util Repl Portion (Line 8.43)		9.4	+		0	0
	FY2022 Special Ed Reduction, Property & Utility Repl Tax Portion (Line 8.44)		9.5	+		0	0
	AEA Statewide State Aid Reduction (Line 5.16)		9.6	-	10,440	33,048	-22,608
	Property Tax Replacement Payment (PTRP) (Line 8.19)		9.7	+	113,309	99,893	13,416
	Foundation Base Supplement (FBS) Aid (Line 8.22)		9.8	+	5,637	2,854	2,783
	Adjusted Additional Property Tax Levy Aid (Line 8.31)		9.9	+	0	0	0
	Additional District Foundation Dollars from PTER Fund (Line 8.36)		9.10	+	0	0	0
	Adjustment for Property Tax Repayment due to Property Assessment Appeal		9.11	+	0	0	0
	Total Preschool Foundation Aid (Line 7.35)		9.12	+	114,525	59,304	55,221
	State Foundation Aid		9.13	=	3,060,355	2,920,384	139,971
INSTRUCTIONAL SUPPORT PROGRAM							
	FY Regular Program District Cost without Adjustment (Line 4.3)		10.1		3,432,387	3,399,218	33,169
	Regular Program Budget Adjustment Adopted (Line 4.8)		10.2	+	823	0	823
	Total Regular Program District Cost		10.3	=	3,433,210	3,399,218	33,992
	Maximum Portion (Can't exceed 10.00%)		10.4	X	% 10.00	% 10.00	% 0.00
	Unadjusted Instructional Support Program Dollars		10.5	=	343,321	339,922	3,399
	2022 Taxable Valuation with Gas & Electric Utilities (Line 6.1)		10.6		307,782.874	303,379.626	4,403.248
	Budget Enrollment (Line 1.1)		10.7	/	447.8	456.7	-8.9
	District Taxable Valuation Per Pupil		10.8	=	687,322	664,286	23,036
	State Taxable Valuation Per Pupil		10.9		416,050	407,840	8,210
	District Taxable Valuation Per Pupil (Line 10.8)		10.10	/	687,322	664,286	23,036
	.25		10.11	X	0.25	0.25	0.00
	State Aid Portion of Program Dollars (Round to 4 Decimals)		10.12	=	0.1513	0.1535	-0.0022
	Unadjusted Instructional Support Program Dollars (Line 10.5)		10.13	X	343,321	339,922	3,399
	Unadjusted Instructional Support State Aid		10.14	=	51,944	52,178	-234
	Instructional Support Income Surtax Rate		10.15	=	% 1	% 1	% 0
	District Income Tax Paid in FY NaN		10.16	X	2,907,639	2,657,007	250,632
	Instructional Support Income Surtax Dollars		10.17	=	29,076	26,570	2,506
	Unadjusted Instructional Support Program Dollars (Line 10.5)		10.18		343,321	339,922	3,399
	Unadjusted Instructional Support State Aid (Line 10.14)		10.19	-	51,944	52,178	-234
	Instructional Support Income Surtax Dollars (Line 10.17)		10.20	-	29,076	26,570	2,506
	Instructional Support Property & Utility Replacement Tax Dollars		10.21	=	262,301	261,174	1,127
	Unadjusted Instructional Support State Aid (Line 10.14)		10.22		51,944	52,178	-234
	Prorata Reduction to State Appropriation Amount		10.23	X	0.148	0	0.148
	Adjusted Instructional Support State Aid		10.24	=	7,688	0	7,688
	Instructional Support Income Surtax Dollars (Line 10.17)		10.25	+	29,076	26,570	2,506
	Instructional Support Property & Utility Replacement Tax Dollars (Line 10.21)		10.26	+	262,301	261,174	1,127
	Adjusted Instructional Support Program Dollars		10.27	=	299,065	287,744	11,321

FY 2024 Aid and Levy Worksheet GRISWOLD

				FY2024 A&L	FY2023 A&L	Difference
EDUCATIONAL IMPROVEMENT PROGRAM						
	FY Total Regular Program District Cost (Line 10.3)	11.1		3,433,210	3,399,218	33,992
	Voted Maximum Portion	11.2	X	% 0.00	% 0.00	% 0.00
	Educational Improvement Program Total Dollars	11.3	=	0	0	0
	Ed Improvement Income Surtax Rate	11.4		% 0	% 0	% 0
	District Income Tax Paid in 2021 (Line 10.16)	11.5	X	2,907,639	2,657,007	250,632
	Ed Improvement Income Surtax Dollars	11.6	=	0	0	0
	Educational Improvement Program Total Dollars (Line 11.3)	11.7		0	0	0
	Ed Improvement Income Surtax Dollars (Line 11.6)	11.8	-	0	0	0
	Ed Improvement Property & Utility Replacement Tax Dollars	11.9	=	0	0	0
SECTION 12 IS INTENTIONALLY BLANK						
ADDITIONAL LEVY - UTILITY REPLACEMENT ADJUSTMENT						
	Additional Levy Utility Replacement Paid FY2023	13.1		15,013	18,880	-3,867
	Additional Levy Utility Replacement Budgeted FY2023	13.2	-	15,234	18,843	-3,609
	Additional Levy Utility Replacement Adjustment	13.3	=	-221	37	-258
	Additional Levy before Utility Replacement Adjustment (Line 8.50)	13.4		527,826	542,050	-14,224
	Additional Levy Utility Replacement Adjustment (Line 13.3)	13.5	-	-221	37	-258
	Additional Levy Adjusted for Utility Replacement	13.6	=	528,047	542,013	-13,966
	Uniform Levy Utility Replacement Adjustment (Line 6.6)	13.7		-666	89	-755
	Additional Levy Utility Replacement Adjustment (Line 13.3)	13.8	+	-221	37	-258
	Total Utility Replacement Adjustment	13.9	=	-887	126	-1,013

FY 2024 Aid and Levy Worksheet GRISWOLD

				FY2024 A&L	FY2023 A&L	Difference
SECTION 14 IS INTENTIONALLY BLANK						
SUMMARY OF GENERAL FUND LEVIES						
	15.1			1,662,028	1,638,250	23,778
Uniform Levy Dollars before Utility Replacement (Line 6.3)						
Additional Levy Dollars Adjusted for Utility Replacement (Line 13.6)	15.2	+		528,047	542,873	-14,826
Total Levy to Fund Combined District Cost	15.3	=		2,190,075	2,181,123	8,952
Instructional Support Levy (Line 10.21)	15.4	+		262,301	261,174	1,127
Ed Improvement Levy (Line 11.9)	15.5	+		0	0	0
This Line is Intentionally Blank	15.6					
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Levy to Fund Budget Authority	15.8	=		2,452,376	2,442,297	10,079
Cash Reserve Levy - SBRC	15.9	+		0	0	0
Cash Reserve Levy - Other	15.10	+		0	0	0
Use of Fund Balance to Reduce Levy	15.11	-		0	0	0
Total General Fund Levy	15.12	=		2,452,376	2,442,297	10,079
Instructional Support Levy (Line 10.21)	15.13	-		262,301	261,174	1,127
Subtotal General Fund Levy without Instructional Support	15.14	=		2,190,075	2,181,123	8,952
2022 Taxable Valuation with Gas & Electric Utilities (Line 6.1)	15.15	/		307,782,874	303,379,626	4,403,248
Subtotal General Fund Levy Rate	15.16	=		7.11565	7.18942	-0.07377
Instructional Support Levy (Line 10.21)	15.17			262,301	261,174	1,127
2022 Taxable and TIF Valuations with Gas & Electric	15.18	/		309,025,951	304,663,259	4,362,692
Instructional Support Levy Rate	15.19	=		0.84880	0.85725	-0.00845
Subtotal General Fund Levy Rate (Line 15.16)	15.20	+		7.11565	7.18942	-0.07377
Total General Fund Levy Rate	15.21	=		7.96445	8.04667	-0.08222
STATE PAYMENTS TO AEA AND DISTRICT						
AEA Special Ed Support District Cost without Adjustment (Line 4.49)	16.1			178,972	177,219	1,753
AEA Special Ed Support Adjustment (Line 4.54)	16.2	+		3,175	4,928	-1,753
AEA Media Services District Cost (Line 4.60)	16.3	+		27,852	27,585	267
AEA Ed Services District Cost (Line 4.63)	16.4	+		30,791	30,496	295
AEA Sharing District Cost (Line 4.66)	16.5	+		374	386	-12
AEA Teacher Salary Supplement District Cost (Line 4.74)	16.6	+		18,377	18,196	181
AEA Professional Development Supplement District Cost (Line 4.82)	16.7	+		1,983	1,957	26
AEA Statewide State Aid Reduction (Line 5.16)	16.8	-		10,440	33,048	-22,608
State Payments to AEA	16.9	=		251,084	227,719	23,365
State Foundation Aid (Line 9.13)	16.10			3,060,355	2,920,384	139,971
State Payments to AEA (Line 16.9)	16.11	-		251,084	227,719	23,365
State Payments to District	16.12	=		2,809,271	2,692,665	116,606
Section 17 and Section 18 have been replaced with the Unspent Authorized Budget Report						

FY 2024 Aid and Levy Worksheet GRISWOLD

				FY2024 A&L	FY2023 A&L	Difference
Section 17 and Section 18 have been replaced with the Unspent Authorized Budget Report						
VOTED PHYSICAL PLANT & EQUIPMENT (VPPEL)						
FY2022 Taxable and TIF Valuations with Gas & Electric (Line 15.18)				309,025,951	304,663,259	4,362,692
Voted PPEL Rate Limit	19.1	X		0.00000	0.00000	0.00000
Maximum Voted PPEL Dollars	19.2	=		0	0	0
Voted PPEL Income Surtax Rate	19.3	=		% 0	% 0	% 0
District Income Tax Paid in FY2021 (Line 10.16)	19.4	X		2,907,639	2,657,007	250,632
Voted PPEL Income Surtax Dollars	19.5	-		0	0	0
Maximum Voted PPEL Dollars (Line 19.3)	19.6	-		0	0	0
Voted PPEL Income Surtax Dollars (Line 19.6)	19.7	-		0	0	0
Voted PPEL Income Surtax Dollars (Line 19.6)	19.8	-		0	0	0
Voted PPEL Levy	19.9	=		0	0	0
ALL INCOME SURTAX RATES & GENERAL FUND SURTAX DOLLARS						
Instructional Support Income Surtax Rate (Line 10.15)	20.1			% 1	% 1	% 0
Ed Improvement Income Surtax Rate (Line 11.4)	20.2	+		% 0	% 0	% 0
This Line is Intentionally Blank	20.3	-				
This Line is Intentionally Blank	20.4	=				
Voted PPEL Income Surtax Rate (Line 19.4)	20.5	+		% 0	% 0	% 0
Total Income Surtax Rate (cannot exceed 20%)	20.6	=		% 1	% 1	% 0
Instructional Support Income Surtax Dollars (Line 10.25)	20.7			29,076	26,570	2,506
Ed Improvement Income Surtax Dollars (Line 11.6)	20.8	+		0	0	0
This Line is Intentionally Blank	20.9					
This Line is Intentionally Blank	20.10					
Total General Fund Income Surtax Dollars	20.11	=		29,076	26,570	2,506
OTHER PROPERTY & UTILITY REPLACEMENT TAXES						
Management	21.1			600,000	600,000	0
Amara Library	21.2			0	0	0
Regular Physical Plant & Equipment	21.3			101,979	100,539	1,440
Reorganization Equalization Levy	21.4			0	0	0
Emergency Levy (for Disaster Recovery)	21.5			0	0	0
Public Education and Recreation	21.6			0	0	0
Debt Service	21.7			833,500	822,575	10,925

Combined District Cost

		FY 2024	FY 2023	FY 2024 vs. FY 2023	
Uniform Levy					
Uniform Levy Dollars	6.3	1,662,028	1,638,250	23,778	
State Aid					
Unadjusted State Foundation Aid	7.22	2,819,696	2,773,494	46,202	
FY24 Property Tax Adjustment Aid	8.14	17,628	17,887	-259	
Property Tax Replacement Payment (PTRP)	8.19	113,309	99,893	13,416	
Foundation Base Supplement Aid	8.22	5,637	2,854	2,783	
FY24 Adjusted Additional Property Tax Levy Aid	8.35	0	0	0	
AEA Statewide State Aid Reduction	5.16	-10,440	-33,048	22,608	
Adjustment for Property Tax Repayment due to Property Assessment Appeal	9.11	0	0	0	
FY22 District Special Ed Positive Balance, Property & Utility Repl Tax Portion	8.43	0	0	0	
Additional Levy					
Additional Dollar Levy	8.4	653,960	629,636	24,324	
FY24 Property Tax Adjustment Aid	8.14	-17,628	-17,887	259	
Property Tax Replacement Payment (PTRP)	8.19	-113,309	-99,893	-13,416	
Foundation Base Supplement Aid	8.22	-5,637	-2,854	-2,783	
FY24 Adjusted Additional Property Tax Levy Aid	8.35	0	0	0	
AEA Statewide State Aid Reduction	5.16	10,440	33,048	-22,608	
FY22 District Special Ed Positive Balance, Property & Utility Repl Tax Portion	8.43	0	0	0	
Additional Levy Utility Replacement Adjustment	13.3	221	-37	258	
Utility Replacement					
Uniform Levy Utility Replacement Adjustment	6.6	-666	89	-755	
Additional Levy Utility Replacement Adjustment	13.3	-221	37	-258	
State Foundation vs. Combined District Cost					
State Foundation Aid	9.13	3,060,355	2,920,384	139,971	
Total Preschool Foundation Aid	7.35	-114,525	-59,304	-55,221	
Preschool is not included in the CDC and the C&I Amounts are State Aid in CDC		2,945,830	2,861,080	139,971	
Summary		FY 2024 Percentage of Total	FY 2024 Amount	FY 2023 Percentage of Total	FY 2023 Amount
Uniform Levy		% 32.4	1,662,028	% 32.5	1,638,250
State Aid		% 57.4	2,945,830	% 56.8	2,861,080
Additional Levy		% 10.3	528,047	% 10.8	542,013
Utility Replacement		% 0	-887	% 0	126
Total			5,135,018		5,041,469

Property Tax and Rate Comparison

	FY 2024	FY 2023	FY 2024 vs. FY 2023	FY 2024	FY 2023	FY 2024 vs. FY 2023	FY 2024	FY 2023	FY 2024 vs. FY 2023
Uniform Levy Dollars Before Utility Repl and C&I State Repl Adj (Line 6.3)	1,662,028	1,638,250	23,778	5-40000	5-40000	0.00000			
Additional Levy Components									
Regular Program Property Tax Portion	396,751	392,762	3,989	1.28906	1.29462	-0.00556			
Regular Program Budget Adjustment	823	0	823	0.00267	0.00000	0.00267			
Supplementary Weight Property Tax Portion	24,617	20,825	3,792	0.07998	0.06864	0.01134			
Special Education District Cost Property Tax Portion	78,092	77,314	778	0.25372	0.25484	-0.00112			
DCPP greater than SCPP Regular Program	13,434	13,701	-267	0.04365	0.04516	-0.00150			
DCPP greater than SCPP Supplementary Weight	834	726	108	0.00271	0.00239	0.00031			
DCPP greater than SCPP Special Education	2,644	2,697	-2,644	0.00859	0.00000	0.00859			
Dropout and Dropout Prevention	47,825	54,279	-6,454	0.15539	0.17891	-0.02352			
AEA Special Education and Sharing Property Tax	37,562	37,371	191	0.12204	0.12318	-0.00114			
AEA Special Education Support Adjustment	3,175	4,928	-1,753	0.01032	0.01624	-0.00592			
AEA Media Services	27,852	27,585	267	0.09049	0.09093	-0.00044			
AEA Education Services	30,791	30,496	295	0.10004	0.10052	-0.00048			
Enrollment Audit Adjustment	0	0	0	0.00000	0.00000	0.00000			
Enrollment Audit Adjustment - State Aid Portion	0	0	0	0.00000	0.00000	0.00000			
Additional Levy Adjustments									
Property Tax Adjustment Aid (Line 8.14)	-17,887	-17,887	259	-0.05727	-0.05896	0.00169			
Property Tax Replacement Payment (PTRP) (Line 8.19)	-113,309	-99,893	-13,416	-0.36815	-0.32927	-0.03888			
Foundation Base Supplement Aid (Line 8.22)	-5,637	0	-5,637	-0.01831	0.00000	-0.01831			
Adjusted Additional Property Tax Levy Aid (Line 8.35)	0	0	0	0.00000	0.00000	0.00000			
District Special Ed Positive Balance, Property & Utility Repl Tax Portion (Line 8.43)	0	0	0	0.00000	0.00000	0.00000			
Additional Levy Utility Replacement Adjustment (Line 13.3)	221	-37	258	0.00072	-0.00012	0.00084			
Additional Levy Dollars Adjusted for Utility Repl & C&I State Repl (Line 13.22)									
Instructional Support Levy (Line 10.21)	262,301	261,174	1,127	0.84880	0.85725	-0.00845			
Ed Improvement Levy (Line 11.9)	0	0	0	0.00000	0.00000	0.00000			
Cash Reserve Levy - SBRC	0	0	0	0.00000	0.00000	0.00000			
Cash Reserve Levy - Other	0	0	0	0.00000	0.00000	0.00000			
Use of Fund Balance to Reduce Levy	0	0	0	0.00000	0.00000	0.00000			
Total General Fund Levy	2,452,376	2,442,297	10,079	7.96445	8.04667	-0.08222			
Management	600,000	600,000	0	1.94943	1.97772	-0.02828			
Amana Library	0	0	0	0.00000	0.00000	0.00000			
Voted Physical Plant and Equipment	0	0	0	0.00000	0.00000	0.00000			
Regular Physical Plant and Equipment	101,979	100,539	1,440	0.33000	0.33000	0.00000			
Reorganization Equalization	0	0	0	0.00000	0.00000	0.00000			
Public Education/Recreation (Playground)	0	0	0	0.00000	0.00000	0.00000			
Debt Service	833,500	822,575	10,925	2.69718	2.69995	-0.00276			
Grand Total	3,987,855	3,965,411	22,444	12.94106	13.05434	-0.11326			
Taxable Valuation with Gas & Electric Utilities (Line 6.1)	307,782,874	303,379,626	4,403,248						
Taxable and TIF Valuations with Gas & Electric	309,025,951	304,663,259	4,362,692						

NOTICE OF PUBLIC HEARING
Proposed GRISWOLD School Budget Summary
Fiscal Year 2023 - 2024

Location of Public Hearing: Griswold Community School District Conference Room Griswold, IA	Date of Hearing: 04/17/2023	Time of Hearing: 05:30 PM
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The Board of Directors will conduct a public hearing on the proposed 23/24 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 the revenues and expenditures on file with the district secretary. A copy of the details will be furnished upon request.

		Budget 2024	Re-est. 2023	Actual 2022	Avg % 22-24
Taxes Levied on Property	1	3,880,244	3,854,273	3,556,999	% 4.4
Utility Replacement Excise Tax	2	107,611	111,139	109,636	% -0.9
Income Surtaxes	3	26,570	29,535	239,123	% -66.7
Tuition\Transportation Received	4	295,000	295,228	268,971	
Earnings on Investments	5	16,320	16,512	13,350	
Nutrition Program Sales	6	140,000	142,627	53,880	
Student Activities and Sales	7	150,000	152,699	151,838	
Other Revenues from Local Sources	8	151,950	151,565	139,874	
Revenue from Intermediary Sources	9	0	0	0	
State Foundation Aid	10	3,060,355	2,913,714	2,966,183	
Instructional Support State Aid	11	7,688	0	0	
Other State Sources	12	697,400	698,238	755,389	
Commercial & Industrial State Replacement	13	0	0	19,587	
Title I Grants	14	80,000	83,619	88,020	
IDEA and Other Federal Sources	15	260,000	506,341	797,049	
Total Revenues	16	8,873,138	8,955,490	9,159,899	
General Long-Term Debt Proceeds	17	0	0	0	
Transfers In	18	0	0	200,279	
Proceeds of Fixed Asset Dispositions	19	0	0	0	
Special Items/Upward Adjustments	20	0	0	0	
Total Revenues & Other Sources	21	8,873,138	8,955,490	9,360,178	
Beginning Fund Balance	22	4,680,368	5,081,089	4,323,359	
Total Resources	23	13,553,506	14,036,579	13,683,537	
*Instruction	24	5,120,000	4,874,324	4,655,495	% 4.9
Student Support Services	25	156,825	149,094	134,457	
Instructional Staff Support Services	26	416,100	395,061	412,839	
General Administration	27	216,000	204,466	218,738	
School Administration	28	357,000	339,927	322,557	
Business & Central Administration	29	188,000	176,815	147,015	
Plant Operation and Maintenance	30	718,000	682,528	543,845	
Student Transportation	31	475,000	545,523	491,020	
*Total Support Services (lines 25-31)	31A	2,526,925	2,493,414	2,270,471	% 5.5
*Noninstructional Programs	32	400,725	378,600	352,667	% 6.6
Facilities Acquisition and Construction	33	332,500	317,777	52,664	
Debt Service (Principal, interest, fiscal charges)	34	903,000	858,632	843,679	
AEA Support - Direct to AEA	35	251,084	227,719	227,193	
*Total Other Expenditures (lines 33-35)	35A	1,486,584	1,404,128	1,123,536	% 15.0
Total Expenditures	36	9,534,234	9,150,466	8,402,169	
Transfers Out	37	210,000	205,745	200,279	
Other Uses	38	0	0	0	
Total Expenditures, Transfers Out & Other Uses	39	9,744,234	9,356,211	8,602,448	
Ending Fund Balance	40	3,809,272	4,680,368	5,081,089	
Total Requirements	41	13,553,506	14,036,579	13,683,537	
Proposed Property Tax Rate (per \$1,000 taxable valuation)		12.94106			

Adopted GRISWOLD School Budget Summary
FY 2024
District - 2718
Department of Management - Form S-AB

		Budget 2024	Re-est. 2023	Actual 2022
Taxes Levied on Property	1	3,880,244	3,854,273	3,556,999
Utility Replacement Excise Tax	2	107,611	111,139	109,636
Income Surtaxes	3	26,570	29,535	239,123
Tuition\Transportation Received	4	295,000	295,228	268,971
Earnings on Investments	5	16,320	16,512	13,350
Nutrition Program Sales	6	140,000	142,627	53,880
Student Activities and Sales	7	150,000	152,699	151,838
Other Revenues from Local Sources	8	151,950	151,565	139,874
Revenue from Intermediary Sources	9	0	0	0
State Foundation Aid	10	3,060,355	2,913,714	2,966,183
Instructional Support State Aid	11	7,688	0	0
Other State Sources	12	697,400	698,238	755,389
Commercial & Industrial State Replacement	13	0	0	19,587
Title I Grants	14	80,000	83,619	88,020
IDEA and Other Federal Sources	15	260,000	506,341	797,049
Total Revenues	16	8,873,138	8,955,490	9,159,899
General Long-Term Debt Proceeds	17	0	0	0
Transfers In	18	0	0	200,279
Proceeds of Fixed Asset Dispositions	19	0	0	0
Special Items/Upward Adjustments	20	0	0	0
Total Revenues & Other Sources	21	8,873,138	8,955,490	9,360,178
Beginning Fund Balance	22	4,680,368	5,081,089	4,323,359
Total Resources	23	13,553,506	14,036,579	13,683,537
*Instruction	24	5,120,000	4,874,324	4,655,495
Student Support Services	25	156,825	149,094	134,457
Instructional Staff Support Services	26	416,100	395,061	412,839
General Administration	27	216,000	204,466	218,738
School Administration	28	357,000	339,927	322,557
Business & Central Administration	29	188,000	176,815	147,015
Plant Operation and Maintenance	30	718,000	682,528	543,845
Student Transportation	31	475,000	545,523	491,020
*Total Support Services (lines 25-31)	31A	2,526,925	2,493,414	2,270,471
*Noninstructional Programs	32	400,725	378,600	352,667
Facilities Acquisition and Construction	33	332,500	317,777	52,664
Debt Service (Principal, interest, fiscal charges)	34	903,000	858,632	843,679
AEA Support - Direct to AEA	35	251,084	227,719	227,193
*Total Other Expenditures (lines 33-35)	35A	1,486,584	1,404,128	1,123,536
Total Expenditures	36	9,534,234	9,150,466	8,402,169
Transfers Out	37	210,000	205,745	200,279
Other Uses	38	0	0	0
Total Expenditures, Transfers Out & Other Uses	39	9,744,234	9,356,211	8,602,448
Ending Fund Balance	40	3,809,272	4,680,368	5,081,089
Total Requirements	41	13,553,506	14,036,579	13,683,537

ADOPTION OF BUDGET AND TAXES JULY 1, 2023 - JUNE 30, 2024
GRISWOLD
DISTRICT NUMBER - 2718

Department of Management - Form S-TX

Total Special Program Funding					
Instructional Support (A&L line 10.27)		299,065			
Educational Improvement (A&L line 11.3)		0			
Voted Physical Plant & Equipment (A&L line 19.3)		0			
Special Program Income Surtax Rates					
Instructional Support (A&L line 10.15)		% 1			
Educational Improvement (A&L line 11.4)		% 0			
Voted Physical Plant & Equipment (A&L line 19.4)		% 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	2,190,075			
+Educational Improvement Levy (A&L line 15.5)	2	0			
+Cash Reserve Levy - SBRC (A&L line 15.9)	3	0			
+Cash Reserve Levy - Other (A&L line 15.10)	4	0			
-Use of Fund Balance to Reduce Levy (A&L line 15.11)	5	0			
=Subtotal General Fund Levy (A&L line 15.14)	6	2,190,075	7.11565	2,130,906	59,169
+Instructional Support Levy (A&L line 15.13)	7	262,301	0.84880	255,243	7,058
=Total General Fund Levy (A&L line 15.12)	8	2,452,376	7.96445	2,386,149	66,227
	9				
Management	10	600,000	1.94943	583,791	16,209
Amana Library	11	0	0	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	0.00000	0	0
+Regular Physical Plant & Equipment	15	101,979	0.33000	99,234	2,745
=Total Physical Plant & Equipment	16	101,979			
	17				
Reorganization Equalization Levy	18	0	0.00000	0	0
Emergency Levy (for Disaster Recovery)	19	0	0.00000	0	0
Public Education/Recreation (Playground)	20	0	0.00000	0	0
Debt Service	21	833,500	2.69718	811,070	22,430
GRAND TOTAL	22	3,987,855	12.94106	3,880,244	107,611
1-1-2022 Taxable Valuation WITH Gas & Electric Utilities		307,782,874	WITHOUT Gas & Elec	299,467,456	
1-1-2022 Tax Increment Valuation WITH Gas & Electric Utilities		1,243,077	WITHOUT Gas & Elec	1,243,077	
1-1-2022 Debt Service, PPEL, ISL Valuation WITH Gas & Electric Utilities		309,025,951	WITHOUT Gas & Elec	300,710,533	

FY 2024 Adopted Budget Control Lines - The amounts below must be equal to or less than the publication amounts to be certified to the County Auditor

Taxes Levied on Property (Line 1) = 3,880,244

Instruction (Line 24) = 5,120,000

Total Support Services (Line 31A) = 2,526,925

Noninstructional Programs (Line 32) = 400,725

Total Other Expenditures (Line 35A) = 1,486,584

(entered upon adoption)

District Secretary

Date Budget Adopted

County Auditor

FY 2022 Actual
 Dist Name: GRISWOLD
 Dist Number: 2718

Resources:	General (10)	Activity (21)	Management (22)	PERL (24)	Entrp(23) Equal(25) Lib(29) SpecRev(27)	Emg Levy (26)/ Disaster R (28)	Sales Tax (33)	PPEL (36)	Other Cap Proj	Debt Service (40)	Nutrition (61)	Oth Entp (62-69)	Total
Taxes Levied on Property	2,318,771		412,313	0	0	0	0	89,954		735,961			3,556,999
Utility Replacement Excise Tax	71,538		12,727	0	0	0	0	2,763		22,608			109,636
Income Surtax	239,123							0					239,123
Tuition/Transportation Received	268,971	0											268,971
Earnings on Investments	7,855	73	2,013	0	0	0	2,566	324	0	486	33	0	13,350
Nutrition Program Sales											53,880	0	53,880
Student Activities and Sales	0	151,838										0	151,838
Other Revenues from Local Sources	70,232	57,619	1,305	0	0	0	9,757	0	0	0	961	0	139,874
Revenue from Intermediary Sources	0	0	0	0	0	0	0	0	0	0	0	0	0
State Foundation Aid	2,966,183												2,966,183
Instructional Support State Aid	0												0
Other State Sources	207,478		116	0	0	0	545,285	25	0	206	2,279	0	755,389
Commercial & Industrial State Replacement	12,780		2,274	0	0	0		494		4,039			19,587
Title I Grants	88,020								0				88,020
IDEA and Other Federal Sources	430,116		0	0	0	0	0	0	0	0	366,933	0	797,049
Total Revenues	6,681,067	209,530	430,748	0	0	0	557,608	93,560	0	763,300	424,086	0	9,159,899
General Long-Term Debt Proceeds	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers In	0	0	0	0	0	0	0	0	0	200,279	0	0	200,279
Proceeds of Fixed Asset Dispositions	0	0	0	0	0	0	0	0	0	0	0	0	0
Special Items/Upward Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Revenues & Other Sources	6,681,067	209,530	430,748	0	0	0	557,608	93,560	0	963,579	424,086	0	9,360,178
Beginning Fund Balance	2,435,179	117,380	670,821	0	0	0	1,003,583	80,315	0	15,972	109	0	4,323,359
Total Resources	9,116,246	326,910	1,101,569	0	0	0	1,561,191	173,875	0	979,551	424,195	0	13,683,537
Requirements:													
Instruction	4,399,235	193,338	62,922	0	0	0	0	0	0	0	0	0	4,655,495
Student Support Services	133,684	0	773	0	0	0	0	0	0	0	0	0	134,457
Instructional Staff Support Services	408,749	0	0	0	0	0	4,090	0	0	0	0	0	412,839
General Administration	168,592	0	50,146	0	0	0	0	0	0	0	0	0	218,738
School Administration	322,557	0	0	0	0	0	0	0	0	0	0	0	322,557
Business & Central Administration	83,746	0	0	0	0	0	56,942	4,159	0	2,168	0	0	147,015
Plant Operation and Maintenance	423,810	0	88,742	0	0	0	6,300	24,993	0	0	0	0	543,845
Student Transportation	348,400	0	28,400	0	0	0	114,220	0	0	0	0	0	491,020
Noninstructional Programs	0	0	684	0	0	0	0	0	0	0	351,983	0	352,667
Facilities Acquisition and Construction													52,664
Debt Service (Principal, interest, fiscal charges)	6,681,067												843,679
AEA Support - Direct to AEA	227,193												227,193
Total Expenditures	6,515,966	193,338	231,667	0	0	0	235,416	31,352	0	842,447	351,983	0	8,402,169
Transfers Out	0	0	0	0	0	0	200,279	0	0	0	0	0	200,279
Other Uses	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Expenditures, Transfers Out & Other Uses	6,515,966	193,338	231,667	0	0	0	435,695	31,352	0	842,447	351,983	0	8,602,448
Ending Fund Balance	2,600,280	133,572	869,902	0	0	0	1,125,496	142,523	0	137,104	72,212	0	5,081,089
Total Requirements	9,116,246	326,910	1,101,569	0	0	0	1,561,191	173,875	0	979,551	424,195	0	13,683,537