

# FY 2018 School District Outstanding Property Tax Levies and Maximum Levy Limitations

Data reported as of  
July 11, 2017

SHELDON

5949

	School District Maximums				Iowa Code	
	Max Total \$	Max Total Rate	Max Surtax	Final Year	Authorized Maximums	Reference
Instructional Support Authority	\$0	10.00%	20%	2018	10% of regular program	257.18
Ed Improvement Authority	\$0	0.00%	na	vote to rescind	max % authorized by electors	257.29
General Fund (Total w/ISL & Ed Imp)				annual	formula based	Chapter 257
Management				annual	limited by use of funds	298.4
Amana Library		0.00000		vote to rescind	\$.20 property tax limit	298.7
Voted Physical Plant & Equipment	\$0	1.34000	na	2026	\$1.34 property tax limit	298.2
Regular Physical Plant & Equipment				annual	\$.33 property tax limit	298.2
Reorganization Equalization				annual	limited by use of funds	275.31
Public Education/Recreation (Playground)		0.00000		vote to rescind	\$.135 property tax limit	300.2
Debt Service		2.70000		ballot determined	\$2.70/\$4.05 property tax limit	298.18

	FY 2018 Total Dollars				FY 2018 Income Surtax	
	Property Tax & Util Repl Amount	Rate	Property Tax	Estimated Utility Repl	Amount	Rate
Instructional Support Authority	\$7,403	0.01643			\$534,147	8%
Ed Improvement Authority	\$0	0.00000			\$0	0%
General Fund (Total w/ISL & Ed Imp)	\$3,864,450	11.03338	\$3,739,203	\$125,247		
Management	\$498,457	1.42375	\$482,295	\$16,162		
Amana Library	\$0	0.00000	\$0	\$0		
Voted Physical Plant & Equipment	\$406,027	0.90111	\$395,798	\$10,229	\$0	0%
Regular Physical Plant & Equipment	\$148,693	0.33000	\$144,947	\$3,746		
Public Education/Recreation (Playground)	\$0	0.00000	\$0	\$0		
Reorganization Equalization	\$0	0.00000	\$0	\$0		
Debt Service	\$0	0.00000	\$0	\$0		
Grand Total	\$4,917,627	13.68824	\$4,762,243	\$155,384	\$534,147	8%

**STUDENT ENROLLMENT STATISTICS**

<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>DESCRIPTION</u>
939.30	962.30	972.80	1022.46	998.30	1023.55	FTE of resident public students for whom the district provides the instructional program.
36.00	41.00	39.00	48.00	38.00	41.00	FTE of open enrolled out resident public students.
4.00	3.00	3.00	5.00	7.00	2.00	FTE of tuitioned out resident public students other than open enrolled out.
2.97	3.64	4.14	4.26	4.64	4.89	FTE of shared-time students attending non-public schools located within your district enrolled for PSEO or instructional services.
0.00	0.00	0.00	0.00	0.00	0.00	Part-time resident students dual enrolled for PSEO or district classes.
0.00	0.00	0.00	0.00	0.00	0.00	FTE of tuitioned out resident public students to a community college.
982.27	1,009.94	1,018.94	1,079.72	1,047.94	1,071.44	Total rows 1 through 6. Actual Enrollment
30.00	26.00	22.00	34.00	39.00	35.00	FTE of open enrolled in nonresident public students.
0.00	3.00	5.00	9.00	0.00	1.00	FTE of tuitioned in nonresident public students other than open enrolled in.
2.00	0.00	0.00	0.00	0.00	0.00	Number of tuitioned in nonresident public students from another state or country.
974.27	994.94	1003.94	1069.72	1041.94	1064.44	Total BEDS Student Enrollment
37.5	37.0	44.5	55.0	37.0	42.0	4 Year Old Pre-School Students (Weighted Enrollment)
1,011.77	1,031.94	1,048.44	1,124.72	1,078.94	1,106.44	Total school age students provided instructional programs/services by the district.
9.04	6.52	6.649	5.678	3.656	5.79	Total supplementary weighting.
11.66	14.52	15.18	16.94	14.96	12.54	Total limited English proficient weighting.
248	182	183	181	170	170	Total number of resident students in accredited nonpublic schools.
175	182	183	181	170	170	Total number of Iowa students attending accredited nonpublic schools within your district for whom textbook services have been requested.
71.72	72.00	75.00	75.00	79.50	79.00	Teacher Full-Time Equivalent Staff

**DUPLICATION & NON-SPECIAL EDUCATION STUDENT ENROLLMENT**

849.30	876.30	886.80	945.72	917.94	920.44	Non-Special Education Student Enrollment
122	115	113	134	124	144	Special Education Student Enrollment
971.3	991.3	999.8	1,079.7	1,041.9	1,064.4	Total BEDS Student Enrollment

**STAFF STATISTICS**

<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>DESCRIPTION</u>
71	72	75	75	79	79	Number of Full-Time Teachers
1	0	0	0	1	0	Number of Part-Time Teachers
5	5	5	5	5	5	Number of Full-Time Administrators
0	0	1	0	0	0	Number of Part-Time Administrators
7	5	5	8	15	14	Number of Newly Hired Teachers
6	4	2	8	10	14	Number of Teachers No Longer Employed by the School District
0	1	1	0	0	1	Number of Newly Hired Administrators
0	1	1	0	0	1	Number of Administrators No Longer Employed by the School District

	<u>FY13</u>	<u>FY13</u>	<u>FY14</u>	<u>FY14</u>	<u>FY15</u>	<u>FY15</u>	<u>FY16</u>	<u>FY16</u>	<u>FY17</u>	<u>FY17</u>
<b>CERTIFIED/BUDGET ENROLLMENT</b>	<b>982.3</b>		<b>1009.4</b>		<b>1,019</b>		<b>1,080</b>		<b>1047.9</b>	
		<b>Per</b>		<b>Per</b>		<b>Per</b>		<b>Per</b>		<b>Per</b>
<b>PROPERTY TAX</b>		<b>Pupil</b>		<b>Pupil</b>		<b>Pupil</b>		<b>Pupil</b>		<b>Pupil</b>
Local Property Tax (1)	3,129,760	3,186	3,396,737	3,365	3,430,345	3,398	3,353,516	3,106	3,482,801	3,323
Cash Reserve Levy - Spec. Ed. (1)	0	0	0	0	0	0	0	0	0	0
<b>TOTAL PROPERTY TAX</b>	<b>3,129,760</b>	<b>3,186</b>	<b>3,396,737</b>	<b>3,365</b>	<b>3,430,345</b>	<b>3,398</b>	<b>3,353,516</b>	<b>3,106</b>	<b>3,482,801</b>	<b>3,323</b>
<b>STATE AID</b>										
State Foundation Aid (10)	4,056,253	4,129	4,198,362	4,159	4,653,158	4,610	4,813,648	4,458	5,231,998	4,993
Teacher Quality/Phase II (10)	489,912	499	498,203	494	533,510	529	545,254	505	591,177	564
Teacher Leadership Compensation									349,149	333
Professional Staff Dev/Ia Core (10)	51,246	52	52,288	52	56,171	56	57,466	53	62,417	60
Early Child Intervention (10)	60,768	62	61,787	61	66,148	66	67,604	63	73,287	70
4-Yr Old Preschool (10)	261,044	266	229,538	227	235,542	233	286,847	266	181,253	173
ARRA Ed. Fiscal Stabilization (10)										
AEA Flow-Through (10)	402,233	409	420,470	417	452,845	449	464,154	430	496,139	473
<b>TOTAL STATE AID</b>	<b>5,321,456</b>	<b>5,417</b>	<b>5,460,648</b>	<b>5,410</b>	<b>5,997,374</b>	<b>5,942</b>	<b>6,234,973</b>	<b>5,775</b>	<b>6,985,420</b>	<b>6,666</b>
<b>INSTRUCTIONAL SUPPORT LEVY</b>										
Instr. Support Property Tax (1)	16,685	17	22,912	23	46,570	46	31,864	30	65,166	62
Instr. Support Income Surtax (3)	540,618	550	583,640	578	400,113	396	416,132	385	467,230	446
Instr. Support State Aid (11)	0	0	0	0	0	0	0	0	0	0
<b>TOTAL INSTRUCTIONAL SUPPORT</b>	<b>557,303</b>	<b>567</b>	<b>606,552</b>	<b>601</b>	<b>446,683</b>	<b>443</b>	<b>447,996</b>	<b>415</b>	<b>532,396</b>	<b>508</b>
									0	0
<b>MISCELLANEOUS INCOME</b>										
Utility Replacement (2)	142,831	145	136,653	135	121,332	120	168,767	156	219,358	209
Tuition from Other Districts (4)	200,748	204	314,882	312	308,754	306	438,605	406	281,576	269
Interest on Investments (5)	7,162	7	4,830	5	3,392	3	8,784	8	15,608	15
Rentals (8)	1,809	2	1,854	2	1,714	2	4,197	4	0	0
Miscellaneous (8)	14,440	15	74,129	73	95,717	95	117,268	109	14,279	14
Sale of Equipment (8)	1,418	1	0	0	590	1	96	0	88,608	85
Mobile Home Tax (8)	3,634	4	3,809	4	3,905	4	3,679	3	0	0
Transfers from Other Funds (13)	265,000	270	124,277	123	0	0	0	0	3,536	3
<b>TOTAL MISCELLANEOUS SOURCES</b>	<b>637,042</b>	<b>649</b>	<b>660,433</b>	<b>654</b>	<b>535,403</b>	<b>530</b>	<b>741,395</b>	<b>687</b>	<b>622,966</b>	<b>594</b>
<b>OTHER STATE FUNDING</b>										
Beginning Teacher Induction (13)	4,673	5	5,200	5	5,200	5	9,885	9	15,245	15
Non-Public Transportation Aid (13)	14,153	14	91,151	90	62,603	62	75,129	70	73,677	70
Non-Public Textbook (13)	2,952	3	3,314	3	3,558	4	3,488	3	3,314	3
Early Literacy Initiative (13)			19,811	20	20,269	20	20,382	19	20,944	20
Teacher Leadership & Comp (13)			8,644	9	0	0	0	0	0	0
Military Tax Credit (13)	2,110	2	1,983	2	1,886	2	420	0	1,573	2
Microsoft Settlement (12)	15,528	16	0	0	0	0	0	0	0	0
Voc Education (13)	0	0	11,002	11	12,221	12	12,664	12	12,608	12
Comm. & Ind. Replacement (13)					61,620	61	94,705	88	88,885	85
<b>TOTAL OTHER STATE FUNDING</b>	<b>39,416</b>	<b>40</b>	<b>141,106</b>	<b>140</b>	<b>167,357</b>	<b>166</b>	<b>216,673</b>	<b>201</b>	<b>216,245</b>	<b>206</b>
<b>FEDERAL FUNDING</b>										
Title I/SINA Grants to LEA (14)	121,928	124	153,303	152	148,422	147	179,394	166	185,272	177
ARRA Title I (14)										
Title II Tch/Prin Training (15)	0	0	35,737	35	37,059	37	34,694	32	35,987	34
Title IV Safe & Drug Free Schools (15)										
Title III (15)	1,313	1	5,437	5	5,970	6	842	1	5,790	6
Title VI Assessment (15)	4,904	5	5,308	5	4,930	5	3,972	4	2,108	2
Medicaid (15)	0	0	0	0	0	0	0	0	0	0
Carl Perkins (15)	0	0	11,076	11	11,182	11	9,709	9	9,309	9
ARRA IDEA Part B (15)										
Special Education Part B Funds (15)	62,267	63	55,010	54	57,893	57	57,045	53	58,912	56
Federal Grants (15)	0	0	466	0	0	0	0	0	0	0
<b>TOTAL FEDERAL FUNDING</b>	<b>190,412</b>	<b>194</b>	<b>266,336</b>	<b>264</b>	<b>265,457</b>	<b>263</b>	<b>285,655</b>	<b>265</b>	<b>297,378</b>	<b>284</b>
<b>TOTAL SPENDING BUDGET</b>	<b>9,875,389</b>	<b>10,053</b>	<b>10,531,811</b>	<b>10,434</b>	<b>10,842,620</b>	<b>10,742</b>	<b>11,280,208</b>	<b>10,447</b>	<b>12,137,205</b>	<b>11,582</b>

**2017-18 School Year - Teacher and Administrator Salary Information**

<b><u>Teacher Salaries</u></b>	Without Co-Curricular Duties	With Co-Curricular Duties
Maximum Salary	\$71,797	\$80,363
Average Salary	\$52,379	\$55,878
Minimum Salary	\$41,428	\$42,178

**Administrative Salaries**

Maximum Salary	\$150,475
Average Salary	\$107,575
Minimum Salary	\$79,000

- 79 - Full-Time Teachers
- 0 - Part-Time Teachers
- 5 - Full-time Administrators
- 0 - Part-time Administrators

**2016-17 School Year - Teacher and Administrator Salary Information**

<b><u>Teacher Salaries</u></b>	Without Co-Curricular Duties	With Co-Curricular Duties
Maximum Salary	\$69,859	\$78,723
Average Salary	\$52,189	\$56,318
Minimum Salary	\$33,989	\$34,320

**Administrative Salaries**

Maximum Salary	\$139,475
Average Salary	\$99,275
Minimum Salary	\$70,600

- 79 - Full-Time Teachers
- 1 - Part-Time Teachers
- 5 - Full-time Administrators
- 0 - Part-time Administrators

**SALARY AND BENEFIT ADJUSTMENTS**

	<b><u>2016-17</u></b>	<b><u>2017-18</u></b>	<b><u>Percent Difference</u></b>
<b>ADMINISTRATORS</b>			
Salaries	\$520,775	\$537,875.00	3.28%
FICA	\$39,839	\$41,147.44	3.28%
IPERS	\$46,505	\$48,032.24	3.28%
Health Insurance	\$73,802	\$76,455.36	3.59%
Disability Insurance	\$1,094	\$1,129.54	3.28%
Life Insurance	\$1,486	\$1,486.40	0.00%
Total \$\$\$	\$683,502	\$706,126	3.31%
<b>TEACHERS</b>			
Salaries	\$4,195,819	\$4,129,850	-1.57%
FICA	320,387	\$315,934	-1.39%
IPERS	373,994	\$368,796	-1.39%
Health Insurance	531,683	\$528,339	-0.63%
Disability Insurance	8,795	\$8,673	-1.39%
Life Insurance	14,978	\$14,884	-0.63%
Co-Curricular Salaries	247,008	\$255,457	3.42%
Co-Curricular FICA	18,896	\$19,542	3.42%
Co-Curricular IPERS	22,058	\$22,812	3.42%
Total \$\$\$	\$5,733,619	\$5,664,286	-1.21%

**HEALTH INSURANCE INFORMATION**

	<u>2016-17</u>	<u>2017-18</u>	<u>Percent Increase</u>
<b>Single Insurance</b>			
Monthly Premium	\$567.32	\$567.32	0.00%
Annual Premium	\$6,807.84	\$6,807.84	0.00%
Percent of Premium Paid by the School District for Each Teacher	100.00%	100.00%	
Percent of Premium Paid by the School District for Each Administrator	100.00%	100.00%	
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<b>Family Insurance</b>			
Monthly Premium	\$1,395.72	\$1,395.72	0.00%
Annual Premium	\$16,748.64	\$16,748.64	0.00%
Percent of Premium Paid by the School District for Each Teacher if Employee Elects to be Covered	40.65%	40.65%	
Percent of Premium Paid by the School District for Each Administrator	100.00%	100.00%	