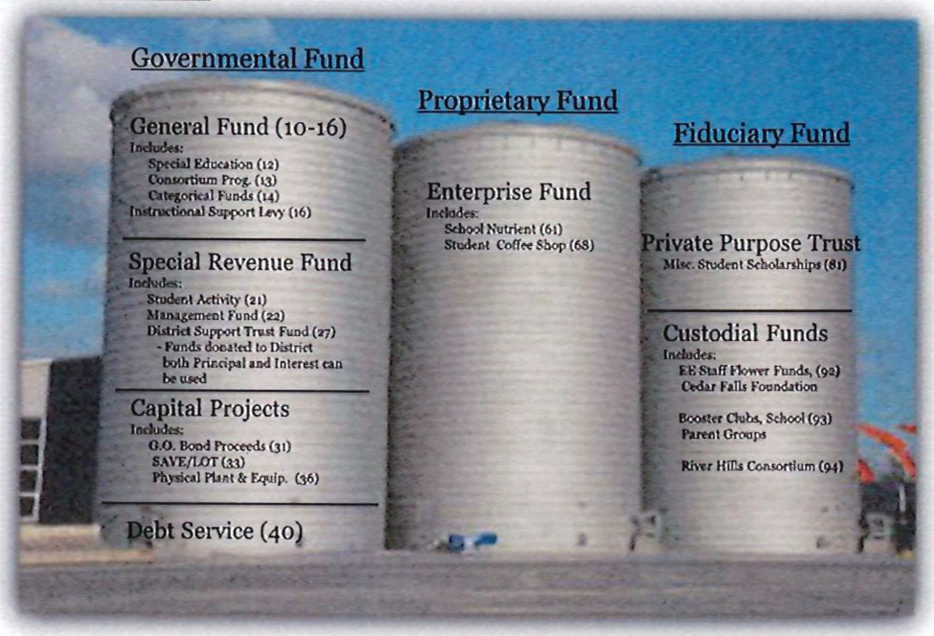
Cedar Falls Community School District

2026/2027 Certified Budget Presentation
April 13, 2026

Overview

- Key Factors & Comparison Data
- Levy Rates
- Estimated Property Tax
- 25-26 Amended Budget

Cedar Falls CSD – Summary of Funds



General Fund Budget Determination

- Aid & Levy Budget Worksheet
  - Implements the school foundation aid formula
  - Calculates the amount of spending authority, state aid and property taxes for a school
  - Formula first – determines the total maximum spending authority
  - Determines state aid vs. property tax

Four Key Factors
Iowa Public School Foundation Formula

1. Enrollment
2. Equalization
3. Supplemental State Aid (SSA)
4. Balance

School Funding Facts

Enrollment

Enrollment determines the majority of funding received by a school district, based on a count performed on **October 1.**

***Enrollment* x *Cost per Student* =**
75% of Total General Fund Resources/Spending Authority

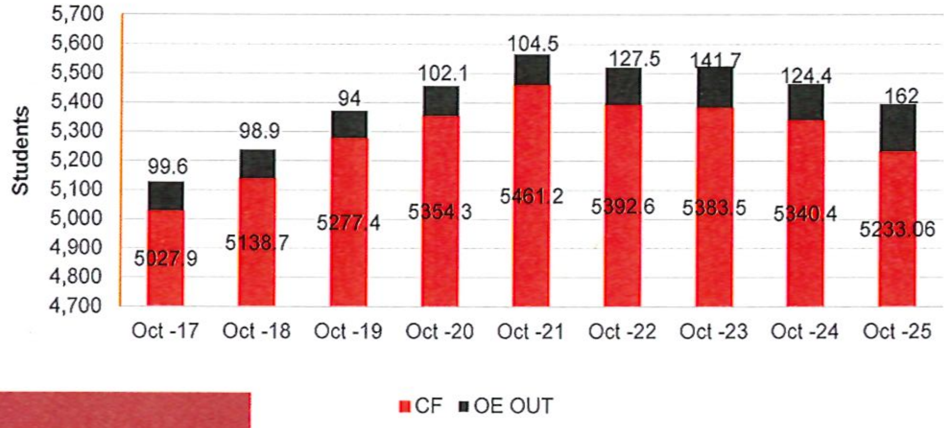
Funding follows the student ***(but not in all cases)***

Open enrollment ⟶ out of your district = you cut a check to the receiving district
Open enrollment ⟵ into your district = your district receives a check

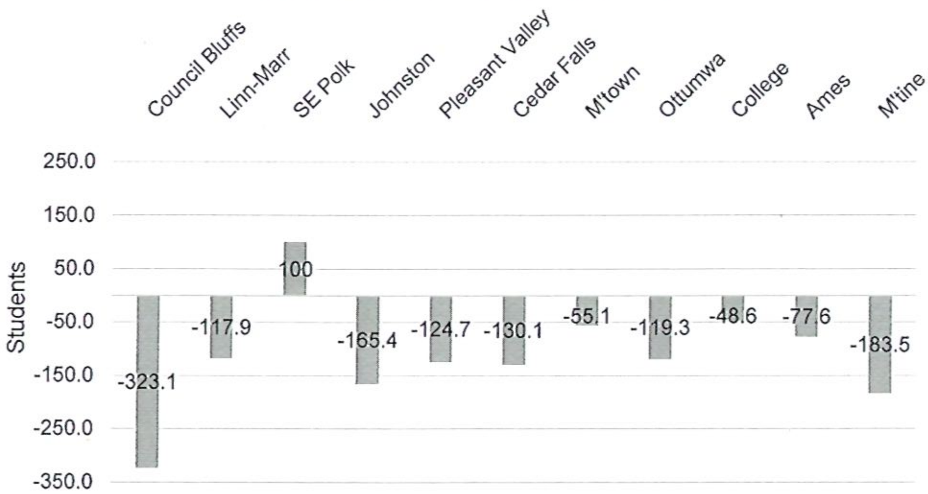
Certified Enrollment
Students living in your district

Served Enrollment
Students going to school in your district

Certified Enrollment



Similar Sized Schools Three Year <u>Cumulative</u> Change Certified Enrollment



Oct. 2023, 2024 & 2025 certified enrollment count

Equalization

- Legislature established a law that "cost per student" across the state will be nearly equal to ensure every student equal access to a quality education

FY2027 State Cost Per Pupil (SCPP) $8,148

325 Districts
95 > SCPP
230 = SCPP

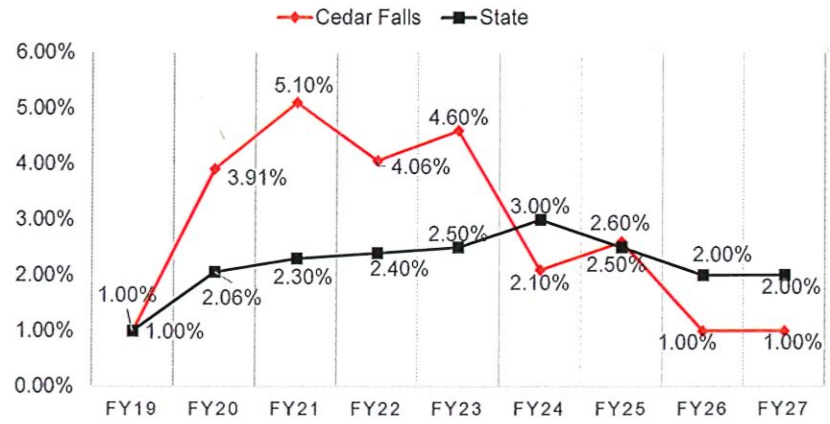
Legislature & Governor control the annual increase in dollars per student

Calculation - State Cost Per Pupil (SCPP)		
FY2026 State Cost Per Pupil		$7,983
FY2026 State Rate of Growth	x	2.00%
Increase in FY2025 SCPP	=	$160
Est. FY2026 SCPP Amount	=	$8,143
Equity Legislation Additional to SCPP	=	$5
Est New FY2027 SCPP	=	$8,148

Supplemental State Aid (SSA)

State foundation formula sets the expenditure ceiling for each school district's total spending authority and tells the school district how to fund its spending authority.

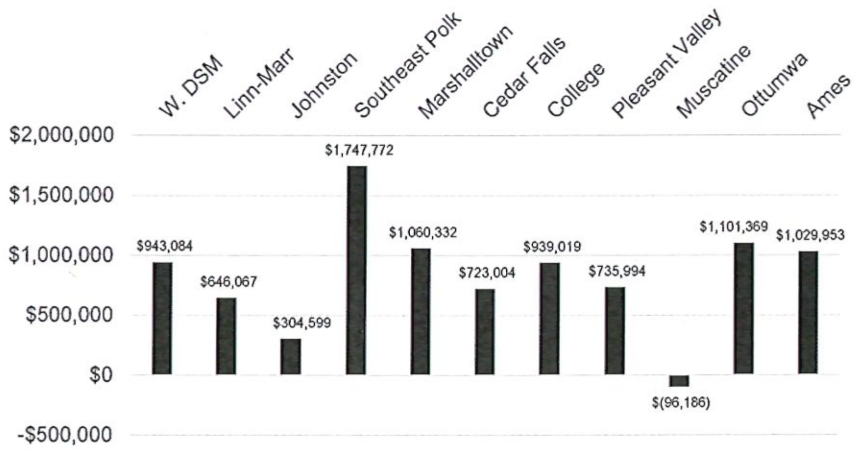
History of Supplemental State Aid in Percentage



SSA Comparison – Similar Sized Schools

State Rank	School District	2025/26 RPDC	2025/26 RPDC/P	10/1/25 Count	26/27 RPDC	Dollar Growth	% Growth	Per Pupil Growth	Enrollment Increase
11	W. Des Moines	$68,104,090	$7,988	8,458.1	$68,785,131	$681,041	1.00%	$82.56	-276.4
12	Linn-Marr	$59,859,676	$7,988	7,448.7	$60,692,008	$832,332	1.39	111.74	-45.0
13	Southeast Polk	$58,221,337	$7,988	7,299.6	$59,477,141	$1,255,804	2.16%	$172.04	11.0
14	Johnston	$54,052,491	$7,988	6,673.0	$54,371,604	$190,254	0.59%	$47.82	–64.5
15	Pleasant Valley	$$44,425,298	$8,081	5,413.2	$44,869,551	$444,253	1.00%	$82.07	-84.3
16	Cedar Falls	$43,672,617	$7,988	5,395.1	$44,089,350	$416,733	0.95%	$77.24	-69.7
17	Marshalltown	$42,983,517	$7,989	5,297.2	$43,413,049	$429,832	1.00%	$81.14	-83.1
18	College	$40,849,034	$7,988	5,026.6	$41,257,525	$408,491	1.00%	$81.27	-87.2
19	Ottumwa	$40,932,908	$7,988	4,994.1	$41,342,237	$409,329	1.00%	$81.96	-130.2
20	Ames	$36,444,292	$8,038	4,468.9	$36,808,735	$364,443	1.00%	$81.55	-65.1
21	Muscatine	$34,958,961	$7,988	4,239.3	$34,820,163	($138,798)	-0.40%	($32.74)	-76.6

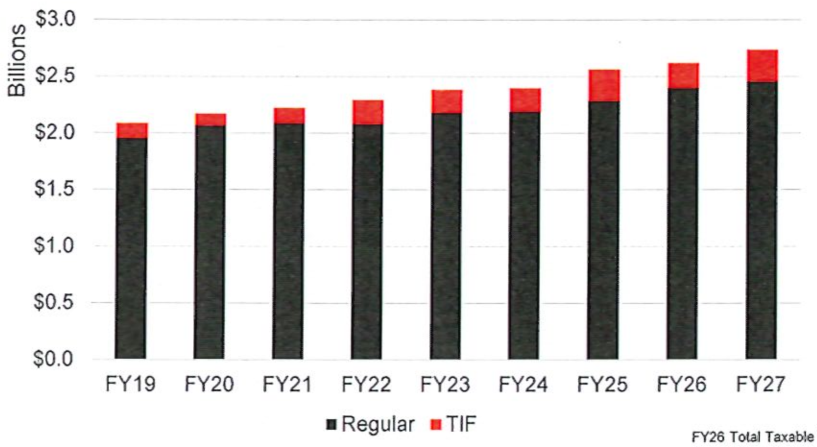
Similar Sized Schools
Three Year Average Increase
Supplemental State Aid



Balance

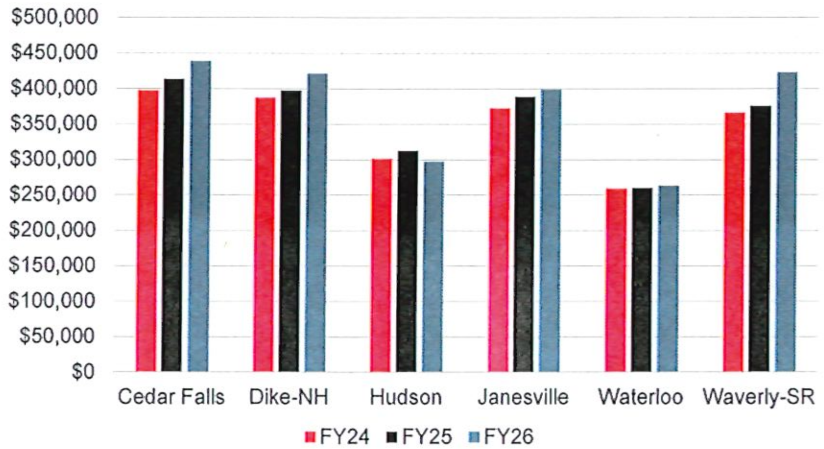
- The ratio of property tax & state aid supporting a district's budget varies by district. "Property rich districts" will receive less state aid.
  - Uniform levy - $5.40/$1,000
  - State Foundation Percentage – to 88.4% level
  - Supplemental State Aid – covers property tax increase as a result of an increase in "cost per pupil"
  - Additional levy – varies from district to district

History of Assessed Valuation

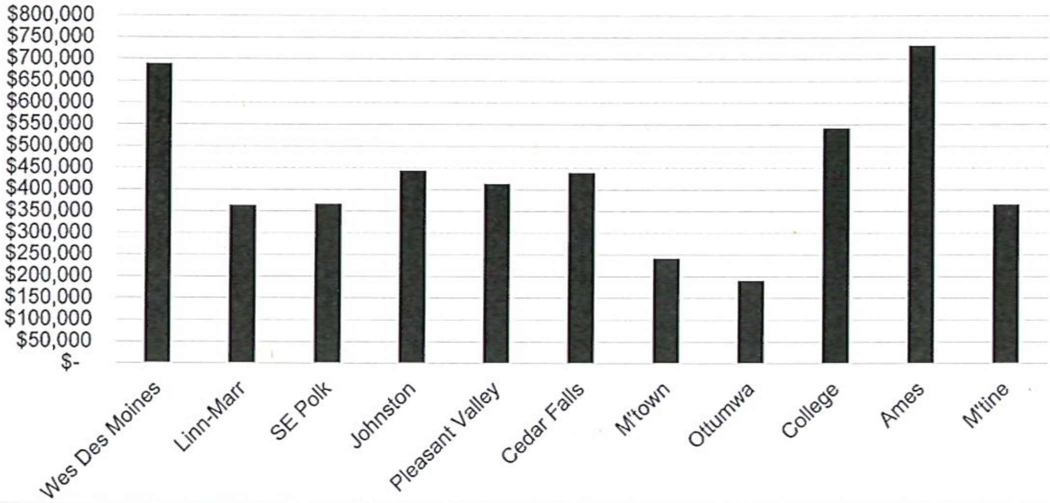


FY26 Total Taxable Valuation change 2.29%

Valuation Per Student Area School 3 YR. Comparison



2025/26 Valuation Per Student Similar Size School Comparison



2026/27 Combined District Cost $8,148 Per Student

6.56%	$ 534 per Student	Additional Levy Combined District Cost – Foundation Dollar Level
68.28%	$5,564 per Student	State Foundation Aid = Foundation Dollar Level – Uniform Levy Foundation dollar cost per pupil as set by the State of Iowa x Weighted Enrollment - Uniform Levy + SSA Prop Tax Replacement Payment
25.17%	$2,050 per Student	Uniform Levy = $5.40 per $1,000 assessed valuation x school district assessed valuation

Combined District Cost Funding

Uniform Levy (Section 6)

- Property Tax Portion = $13,250,623 (Ln. 6.3)
- Property Tax Rate = $5.40000

Final State Foundation Aid

- Regular Program = $43,525,634 (Ln. 9.13- Ln. 9.12)
  - Includes TSS, PD, TLC, Early Intervention & Property Tax Replacement Payment (PTRP)

Combined District Cost Funding

Additional Levy (Section 8 minus Section 13)

• Gross Property Tax Additional Levy (Ln. 8.4)	$8,227,416
• Utility Replacement Adjustment (Ln. 8.42)	- 29,371
• AEA Statewide Reduction (Ln. 8.45)	+ 85,230
• Property Tax Replacement Payment (Ln. 8.19)	-1,631,778
• Add. Levy Utility Replacement Adj. (Ln. 13.5)	- 973
• Dropout Prevention Program (Ln. 5.17)	-1,077,401
• Net Additional Levy	$5,573,123

Property Tax Rate = $2.03161

Combined District Cost Summary

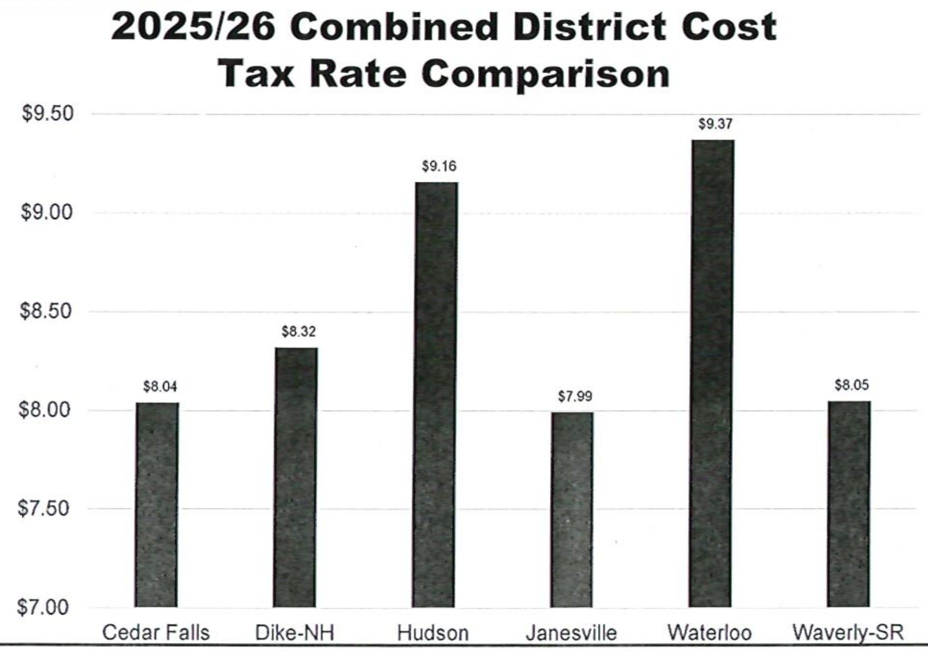
Uniform and Additional Levy

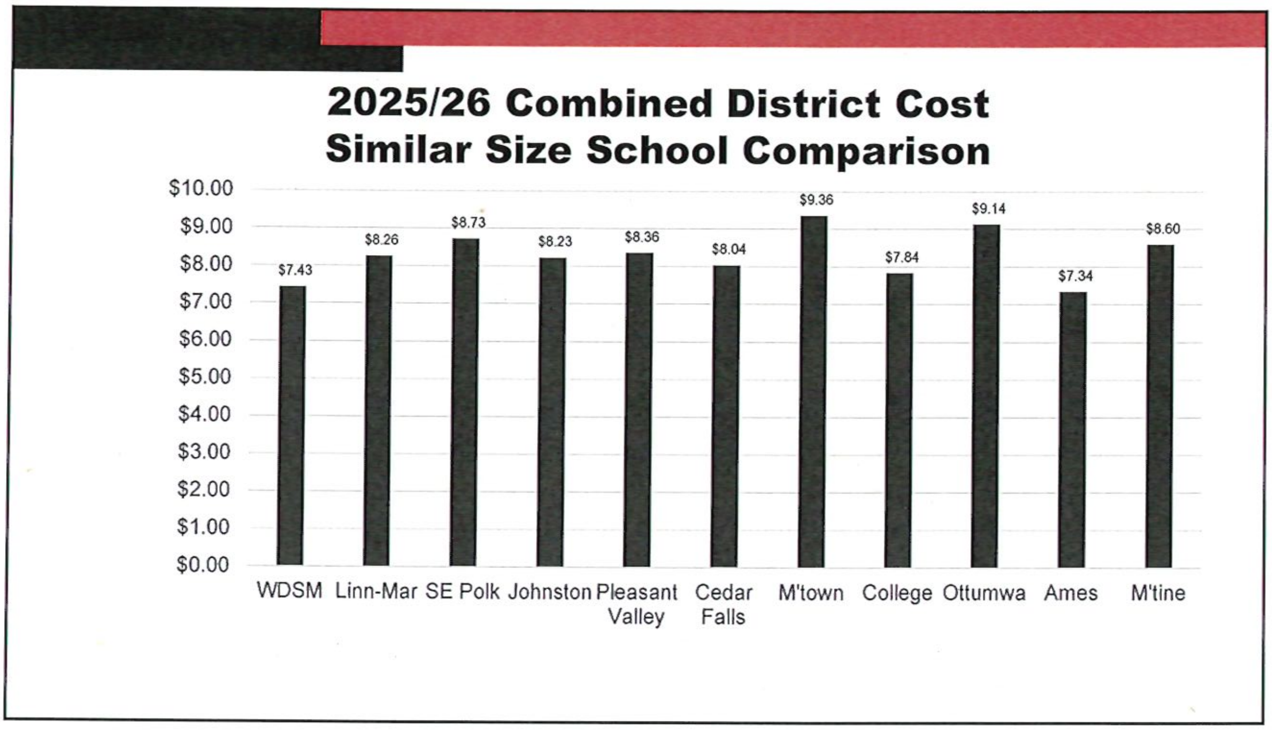
- Property Tax Portion = $18,235,825
- Property Tax Rate = $7.43161

Dropout Prevention (approved by BOE on Jan. 12, 2026)

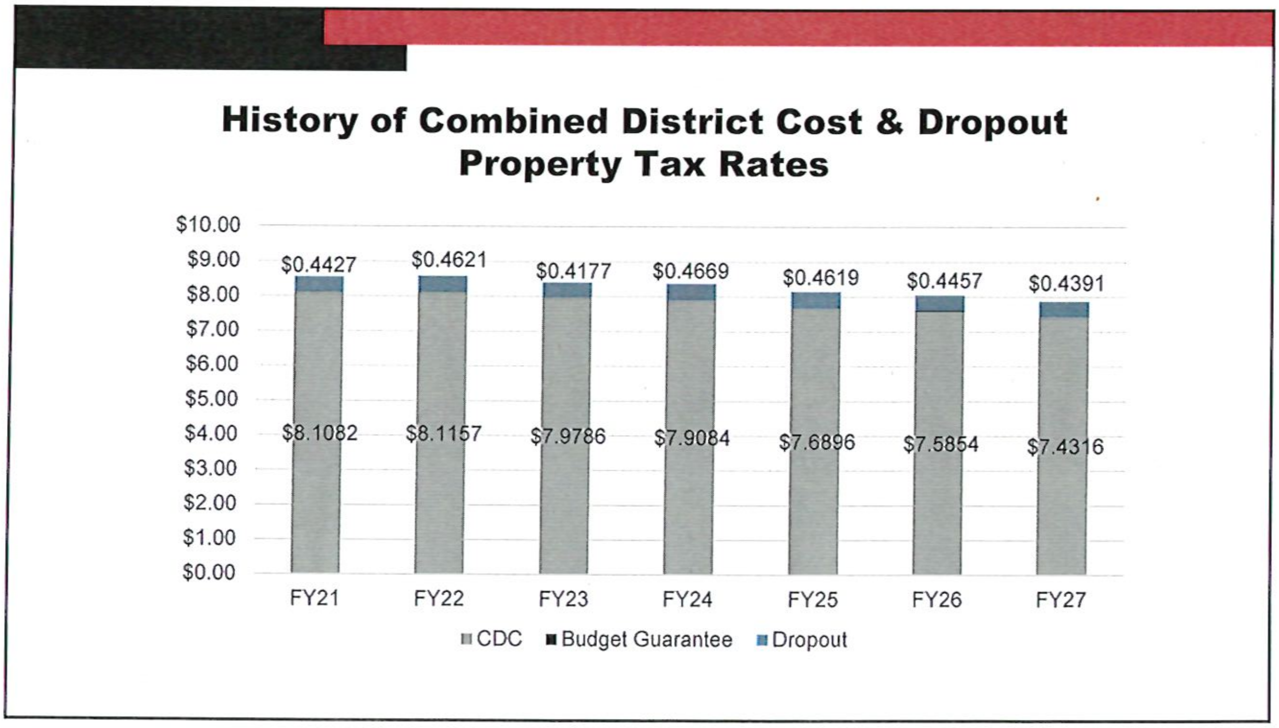
- Property Tax Portion = $1,077,401
- Property Tax Rate = $0.43907

Total Property Tax Portion = $19,313,226
Total Property Tax Rate = $7.87068





2025/26 Combined District Cost
Similar Size School Comparison
$10.00
$9.00
$8.00
$7.00
$6.00
$5.00
$4.00
$3.00
$2.00
$1.00
$0.00
$7.43
$8.26
$8.73
$8.23
$8.36
$8.04
$9.36
$7.84
$9.14
$7.34
$8.60
WDSM
Linn-Mar
SE Polk
Johnston
Pleasant Valley
Cedar Falls
M'town
College
Ottumwa
Ames
M'tine



History of Combined District Cost & Dropout
Property Tax Rates
$10.00
$9.00
$8.00
$7.00
$6.00
$5.00
$4.00
$3.00
$2.00
$1.00
$0.00
$0.4427
$0.4621
$0.4177
$0.4669
$0.4619
$0.4457
$0.4391
$8.1082
$8.1157
$7.9786
$7.9084
$7.6896
$7.5854
$7.4316
FY21
FY22
FY23
FY24
FY25
FY26
FY27
CDC
Budget Guarantee
Dropout

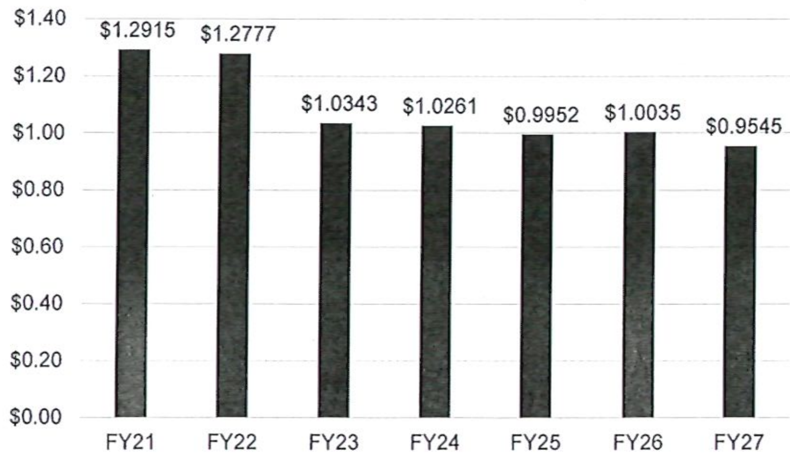
Instructional Support Levy

Included with General Fund for reporting to Dept. of Education
5 year levy approved by Board of Education

• 10% of regular district program costs (Ln. 10.5)	$ 4,408,935
• Less gross ISL State Aid (Ln. 10.14)	- $ 1,203,198
• Less 1% Income Surtax Dollars (Ln. 10.17)	- $ 595,455
• Net Property Tax	$ 2,610,282
• Instructional Support State Aid	+ $ 0
• (0% of Gross State Aid)	
• Total Adjusted ISL Dollars	= $ 2,610,282
• Less anticipated actual ISL State Aid	- $ 0
• Anticipated Actual ISL Dollars (Ln. 10.21)	$ 2,610,282
• Adjusted instructional Support State Aid (Ln.10.24)	+$ 162,432
• Income Surtax Dollars (Ln. 10.17)	+$ 595,455
• Adjusted Instructional Support Prog. (Ln. 10.27)	$ 3,368,169

Total Property Tax Rate = $0.95454 / $1,000

History of Instructional Support Levy Property Tax Rates



Cash Reserve Levy

PART 1 & 2

Increased enrollment, open enrollment, LEP excess cost

- $397,743 – Open Enrollment Out
  - Approved by BOE Dec. 8, 2025
- $37,304 – ELL beyond 5 years
  - Approved by BOE Dec. 8, 2025
- $107,231 – LEP allowable excess cost
  - Approved by BOE Oct. 13, 2025

Special Education

- $397,732– Special Ed excess cost
  - Approved by BOE Oct 13, 2025

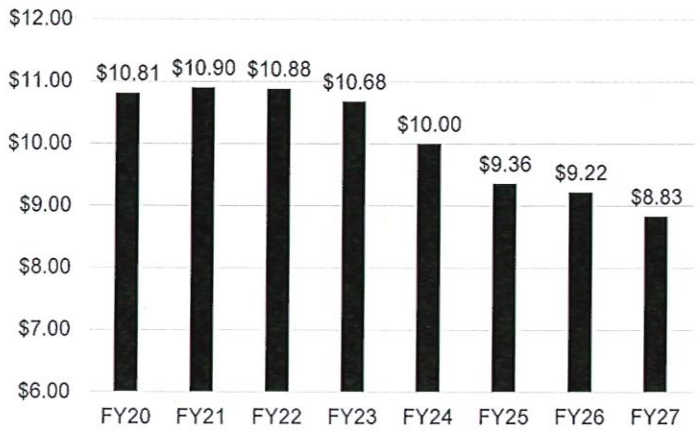
Total SBRC #1 & 2 approved requests - $0
Property Tax Rate = $0

General Fund Summary

Total General Fund Request

	Dollars	Rate
Comb. District Cost	$18,235,825	$7.43161
Dropout Prev.	$ 1,077,401	$0.43907
Instructional Sup.	$ 2,610,282	$0.95454
Cash Rev. Levy	$ 0	$0.00000
Total	$ 21,923,508	$8.82522

History of General Fund Property Tax Rates



Management Fund

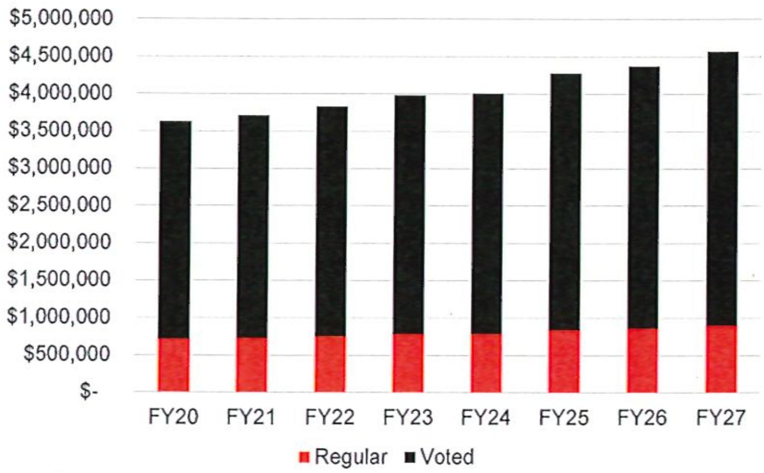
- Restricted Fund
  - Board of Education Controlled
  - Uses
    - For property/liability/auto/workman compensation/etc. insurance premiums
    - Property loss deductible
    - Early severance benefits
- Amount Requested for 2026/27
  - $2,154,350
  - Property Tax Rate = $0.87796/$1,000

History of Management Fund Property Tax Rate

Physical Plant & Equipment Levy

- Restricted fund with two parts
  - Board of Education controlled – up to $0.33/$1,000 (regular)
  - Voter approved renewal of additional $1.34/$1,000
    - 10 year levy, expires June 30, 2028.
  - Uses
    - Purchase or improvement of grounds
    - Construction, repairing or remodeling of schoolhouses or roads to schoolhouses
    - Purchase of lease of equipment greater than $500/unit
      - Purchasing of "bundled" equipment and technology greater than $500
    - Purchase or lease school buses or other vehicles
    - Leasing or renting of facilities
- Amount Requested for 2026/2027
  - $902,420 (regular) & $3,664,371 (voted) = $4,566,791
  - Property Tax Rate = $1.67/$1,000

History of Physical Plan & Equipment Property Tax Revenue



Debt Service

Restricted Fund

- Used to pay interest and principal due
- $32 million bond
  - Bonds sold Feb. 7, 2017
  - 19 years at 3.0785%
- $69.9 million bond
  - Bonds sold May 11, 2022
  - 20 years at 3.9781%
- Amount requested for 2026/27
  - $7,484,375
  - Property Tax Rate $2.73691/$1,000

History of Debt Service Levy Property Tax Revenue

Summary

Combined District Cost	$18,235,825	
Dropout Prevention	$ 1,077,401	
Cash Rev. Levy – SBRC	$ 0	
Sub-Total General Fund	$19,313,226	$ 7.87068
Instructional Support Levy	$ 2,610,282	$ 0.95454
Management Fund	$ 2,154,350	$ 0.87796
Voted PPEL Levy	$ 3,664,371	$ 1.34000
Regular PPEL Levy	$ 902,420	$ 0.33000
Debt Service Levy	$ 7,484,375	$ 2.73691
Total	$36,129,404	$14.11009

Projected Residential Property Tax

		2025/26	2026/27
• Prop. Value		$100,000	$100,000
• Rollback (Set by IA Dept of Rev.)	X	0.474316	0.445345
• Taxable Value prior to Credits		$ 47,432	$ 44,535
• Tax Rate	X	0.145275	0.141100
• Est. Net Tax	=	$ 689.00	$ 628.00

- Total Change $61.00 or -8.8%

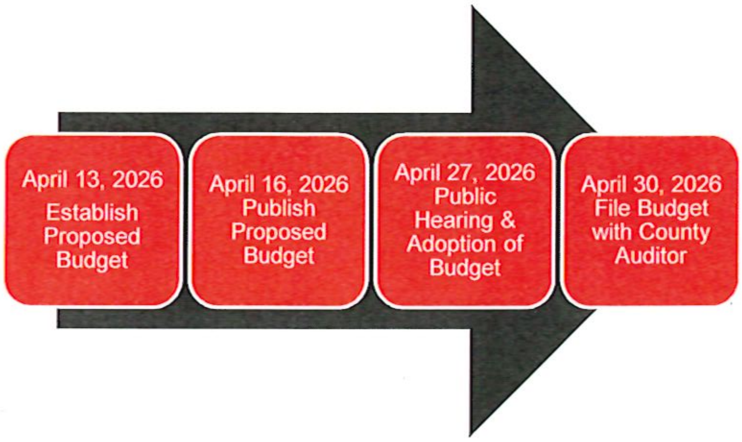
Does not include Homestead or Military credits

Projected Commercial Property Tax

		2025/26	2026/27
• Prop. Value		$400,000	$400,000
• Rollback <=$150K (Set by IA Dept of Rev.)	X	0.474316	0.445345
• Rollback >$150K (Set by IA Dept of Rev.)	X	0.900000	0.900000
• Taxable Value (<=$150K)		$ 71,147	$ 66,802
• Taxable Value (>$150K)		$225,000	$225,000
• Total Taxable Value		$296,147	$291,802
• Tax Rate	X	0.145275	0.141100
• Est. Net Tax	=	$ 4,302	$ 4,118

- Total Change $184 or -4.3%

2026/2027 Budget Timeline



2025/26 School Budget Amendment

Iowa Code Section 24.9

Budget estimates adopted and certified in accordance with this chapter may be amended and increased as need arises.....to permit appropriation and expenditure during the fiscal year covered by the budget of amounts of cash anticipated to be available during the year from sources other than taxation and which had not been estimated and appropriated for expenditure during fiscal year of the budget sought to be amended.

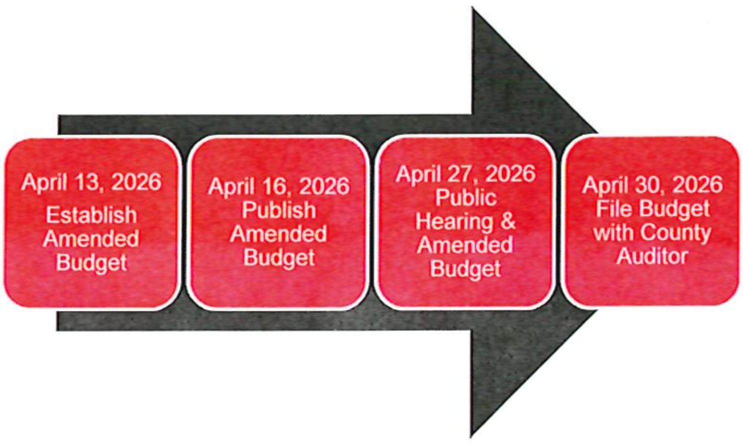
Iowa Code Section 257.7 (2)

If actual miscellaneous income for a budget year exceeds the anticipated miscellaneous income in the certified budget for that year.....a school district may amend its certified budget.

2025/26 School Budget Amendment

- Amendment to 2025/26 Budget
  - Instructional
    - Amend expenditures from $56,583,352 to $57,572,247
      - District network access points and switches
  - Noninstructional Programs
    - Amend expenditures from $3,757,326 to $3,939,259
      - Increase in cost of food and supplies
- Public hearing required

2025/26 Budget Amendment Timeline



Thanks!

Questions?

Aid and Levy Input and Result - AID AND LEVY INPUTS

Example Budget Adjustment (Guarantee) Resolution:

RESOLVED, that the Board of Directors of CEDAR FALLS community school district, will levy property taxes for fiscal year 2026-2027 for the regular program budget adjustment as allowed under section 257.14, Code of Iowa.

Grand Total Levy Rate: 14.11009

FY 2027 Regular Program Budget Adjustment: 130,075

		Amount	Maximum	
Audited Change in Enrollment				
Certified Enrollment Change		0.0		
Supplementary Weight - Sharing - Community College Course		0		
Supplementary Weight Change - ELL		0		
Aid and Levy Inputs				
Enter Regular Program State Percent of Growth		% 2.0000		
Enter Teacher Salary Supplement State Percent of Growth		% 2.0000		
Enter Professional Development Supplement State Percent of Growth		% 2.0000		
Enter Early Intervention Supplement State Percent of Growth		% 2.0000		
Enter Teacher Leadership Supplement State Percent of Growth		% 2.0000		
COMBINED DISTRICT COST SUMMARY				
FY27 SBRC Modified Supplemental Amount - Dropout	5.17	1,077,401		
PRESCHOOL FOUNDATION AID				
Audited Change in October 2024 Preschool Budget Enrollment	7.31	0.0		
INSTRUCTIONAL SUPPORT PROGRAM				
Maximum Portion (Can't exceed 10.00%)	10.4	% 10.00	% 10	- Maximum ISL Portion on File with DOM.
Instructional Support Income Surtax Rate	10.15	% 1	% 20	- Maximum ISL Surtax Rate on File with DOM - Must have at least 1%.
District Income Tax Paid in 2024	10.16	59,545,467		
EDUCATIONAL IMPROVEMENT PROGRAM				
Voted Maximum Portion - Educational Improvement	11.2	% 0.00		
Ed Improvement Income Surtax Rate	11.4	% 0		
SUMMARY OF GENERAL FUND LEVIES				
Cash Reserve Levy - SBRC	15.9	0	643,212	- Maximum Cash Reserve Levy 15.9 +15.10
Cash Reserve Levy - Other	15.10	0		
Use of Fund Balance to Reduce Levy	15.11	0		
VOTED PHYSICAL PLANT & EQUIPMENT (VPPEL)				
Voted PPEL Rate Limit	19.2	1.34000	1.34000	- Maximum VPPEL Rate on File with DOM.
Voted PPEL Income Surtax Rate	19.4	% 0	% 0	
OTHER PROPERTY & UTILITY REPLACEMENT TAXES				
Management	21.1	2,154,350		
Amana Library	21.2	0		
Regular Physical Plant & Equipment	21.3	902,420	902,420	- Maximum Regular Physical Plant & Equipment Levy.
Reorganization Equalization Levy	21.4	0		
Emergency Levy (for Disaster Recovery)	21.5	0		
Public Education and Recreation	21.6	0		
Debt Service (Complete Long Term Debt Schedule Tab)	21.7	7,484,375		

Aid and Levy Input and Result - RESULTS

AID AND LEVY RESULTS			
FY27 Regular Program District Cost without Adjustment	4.3	43,959,275	
FY27 Regular Program Budget Adjustment	4.8	130,075	
Teacher Salary Supplement District Cost	4.22	4,338,932	
Professional Development Supplement District Cost	4.30	470,985	
Early Intervention Supplement District Cost	4.38	477,156	
Teacher Leadership Supplement District Cost	4.46	2,287,692	
Combinded District Cost	5.19	63,145,394	
Total Preschool Foundation Aid	7.35	769,986	
State Foundation Aid	9.13	44,295,620	
Instructional Support Income Surtax Dollars	10.17	595,455	
Instructional Support Property & Utility Replacement Tax Dollars	10.21	2,610,282	
Total Levy to Fund Combined District Cost	15.3	19,313,231	
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	19,313,231	
Instruction Support Levy (Line 10.21)	15.13	2,610,282	
Total General Fund Levy	15.12	21,923,513	
Subtotal General Fund Levy Rate	15.16	7.87068	
Instructional Support Levy Rate	15.19	0.95454	
Total General Fund Levy Rate	15.21	8.82522	
Dollars Generated for District from Resident ESA Students			
Resident Students Receiving an Education Savings Account (ESA)		426	
Teacher Salary Supplement		317,532	
Professional Development Supplement		34,468	
Early Intervention Supplement		34,919	
Teacher Leadership Supplement		167,418	
Total Dollars Generated for District from Resident ESAs:		554,337	
TAX CERT RESULTS		**Rate**	**Total Dollars**
Subtotal General Fund Levy (A&L line 15.14)		7.87068	19,313,231
+ Instructional Support Levy (A&L line 15.13)		0.95454	2,610,282
= Total General Fund Levy (A&L line 15.12)		8.82522	21,923,513
Management		0.87796	2,154,350
Amana Library		0.00000	0
Voted Physical Plant & Equipment (Loan Agreement)			0
+ Voted Physical Plant & Equipment (Capital Project)			3,664,371
= Substotal Voted Physical Plant & Equipment		1.34000	3,664,371
+ Regular Physical Plant & Equipment		0.33000	902,420
= Total Physical Plant & Equipment			4,566,791
Reorganization Equalization Levy		0.00000	0
Emergency Levy (for Disaster Recovery)		0.00000	0
Public Education/Recreation (Playground)		0.00000	0
Debt Service		2.73691	7,484,375

CEDAR FALLS Long Term Debt Schedule FY 2027

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 FY2027 (C)	Original Interest Due FY2027 (D)	Subtotal Original Obligation Due FY2027 (C)+(D)=(E)	Bond Administration Costs FY2027 (F)	Payment Reduction due to Principal Surplus Levied in Prior Years (G)	Interst 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)	Verify
	Voted GO Bonds										
(1)	2017	32,000,000	1,730,000	611,375	2,341,375	600				2,341,975	Yes
(2)	2022	69,900,000	2,745,000	2,397,400	5,142,400	0				5,142,400	Yes
(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	101,900,000	4,475,000	3,008,775	7,483,775	600	0	0	0	7,484,375	
	Advanced Surplus Levy										
(1)					0					0	
(2)					0					0	
(3)					0					0	
(4)					0					0	
	Totals		0		0	0				0	
	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)	2016	15,580,000	1,275,000	81,900	1,356,900	1,000				1,357,900	Yes
(2)	2019	10,000,000	1,000,000	92,055	1,092,055	600				1,092,655	Yes
(3)	2021	32,900,000	850,000	598,130	1,448,130	600				1,448,730	Yes
(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	58,480,000	3,125,000	772,085	3,897,085	2,200	0	0	0	3,899,285	

	NOTICE OF PUBLIC HEARING -PROPOSED PROPERTY TAX LEVY **Proposed CEDAR FALLS Property Tax Levy Fiscal Year July 1, 2026 - June 30, 2027**	
Location of Public Hearing: City of Cedar Falls Council Chambers, 220 Clay St, Cedar Falls, IA	**Date of Public Hearing: 4/13/2026**	**Time of Public Hearing: 05:30 PM**
Location of Notice on School Website: https://www.cfschools.org/about-us/financial_services/tax_notice		

At the public hearing any resident or taxpayer may present oral or written objections to, or arguments in favor of the proposed tax levy.
After the hearing of the proposed tax levy, the Board will publish notice and hold a hearing on the proposed budget.

		Current Year Final Property Tax Dollar Levy FY 2026	**Budget Year Effective Property Tax Dollar Levy (No change in Property Tax Dollars Levied) FY 2027**	**Budget Year Proposed Property Tax Dollar Levy FY 2027**
General Fund Levy	1	19,626,219	19,626,219	19,256,481
Instructional Support Levy	2	2,619,655	2,619,655	2,603,408
Management	3	1,974,405	1,974,405	2,148,025
Amana Library	4	0	0	0
Voted Physical Plant and Equipment	5	3,498,129	3,498,129	3,654,710
Regular Physical Plant and Equipment	6	861,479	861,479	900,041
Reorganization Equalization	7	0	0	0
Public Education/Recreation (Playground)	8	0	0	0
Debt Service	9	7,366,119	7,366,119	7,464,637
Grand Total	10	35,946,006	35,946,006	36,027,302
		Current Year Final Property Tax Rate FY 2026	**Budget Year Effective Property Tax Rate (No change in Property Tax Dollars Levied) FY 2027**	**Budget Year Proposed Property Tax Rate FY 2027**
Grand Total Levy Rate		14.52750	14.08854	14.11009
Property Tax Comparison		**Current Year Property Taxes**	**Proposed Property Taxes**	**Percent Change**
Residential property with an Actual/Assessed Value of $100,000/$110,000		689	691	0.29
Commercial property with an Actual/Assessed Value of $300,000/$330,000		2,995	3,229	7.81

Note: Actual/Assessed Valuation is multiplied by a Rollback Percentage to get to the Taxable Valuation to calculate Property Taxes. Residential and Commercial properties have the same Rollback Percentage at $150,000 Actual/Assessed Valuation. The Proposed Property taxes assume a 10% increase in property values for the year as a comparison to the current year.

Reasons for tax increase if proposed exceeds the current:

The district saw property valuation growth, which led to additional funds generated and an increase in management fund due to additional district facilties with increase in replacement values.

FY 2026 RE-ESTIMATED WORKSHEET
Dist Name: CEDAR FALLS
Dist Number: 1044

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	22,245,874		1,974,405	0	0	0		4,359,608		7,366,119			35,946,006	1
Utility Replacement Excise Tax	2	67,892		6,086	0	0	0		12,310		20,800			107,088	2
Income Surtax	3	610,125							0					610,125	3
Tuition\Transportation Received	4	4,065,089	0		0									4,065,089	4
Earnings on Investments	5	816,990	0	750	0	500	0	680,434	239,423	0	25,325	142,862	0	1,906,284	5
Nutrition Program Sales	6											1,768,832	0	1,768,832	6
Student Activities and Sales	7	210,185	1,120,685											1,330,870	7
Other Revenues from Local Sources	8	362,750	0	38,000	0	10,000	0	138,675	4,984,854	0	5,000	20,000	0	5,559,279	8
Revenue from Intermediary Sources	9	0	0	0	0	0	0	0	0	0	0	0	0	0	9
State Foundation Aid	10	43,367,144												43,367,144	10
Instructional Support State Aid	11	0												0	11
Other State Sources	12	0		0	0	0	0	7,470,655	0	0	0	18,560	0	7,489,215	12
Two Tier Assessment Limitation Replacement	13	334,096		29,948	0	0			60,579		102,355			526,978	13
Title 1 Grants	14	488,368								0				488,368	14
IDEA and Other Federal Sources	15	1,536,235		0	0	0	0	0	543,640	0	0	1,265,710	0	3,345,585	15
Total Revenues	16	74,104,748	1,120,685	2,049,189	0	10,500	0	8,289,764	10,200,414	0	7,519,599	3,215,964	0	106,510,863	16
General Long-Term Debt Proceeds	17							0	0	0	0			0	17
Transfers In	18	45,000	0	0	0	0	0	0	0	0	3,935,525	0	0	3,980,525	18
Proceeds of Fixed Asset Dispositions	19	30,000	0		0	0	0	0	0	0		0	0	30,000	19
Special Items/Upward Adjustments	20	0	0	0		0	0	0	0	0	0	0	0	0	20
Total Revenues & Other Sources	21	74,179,748	1,120,685	2,049,189	0	10,500	0	8,289,764	10,200,414	0	11,455,124	3,215,964	0	110,521,388	21
Beginning Fund Balance	22	15,528,525	912,758	1,182,783	0	121,584	0	15,863,939	11,606,382	0	69,013	3,292,550	0	48,577,534	22
Total Resources	23	89,708,273	2,033,443	3,231,972	0	132,084	0	24,153,703	21,806,796	0	11,524,137	6,508,514	0	159,098,922	23
Requirements:															
Instruction	24	53,631,432	1,505,389	205,799	0	66,198	0	25,000	2,138,429	0		0	0	57,572,247	24
Student Support Services	25	2,609,370	0	0	0	0	0	0	0	0		0	0	2,609,370	25
Instructional Staff Support Services	26	2,823,485	0	0	0	0	0	0	55,000	0		0	0	2,878,485	26
General Administration	27	1,601,903	0	16,825	0	0	0	0	30,000	0		0	0	1,648,728	27
School Administration	28	4,487,133	0	0	0	0	0	0	0	0		69,250	0	4,556,383	28
Business & Central Administration	29	1,679,461	0	3,500	0	0	0	0	775,874	0	0	0	0	2,458,835	29
Plant Operation and Maintenance	30	6,302,485	0	1,165,915	0	0	0	0	381,718	0		35,120	0	7,885,238	30
Student Transportation	31	2,515,447	0	166,548	0		0	400,000	140,472	0		0	0	3,222,467	31
Noninstructional Programs	32	0		36,047	0	0	0	0	30,000	0		3,873,212	0	3,939,259	32
Facilities Acquisition and Construction	33			0	0		0	5,604,097	7,140,000	0			0	12,744,097	33
Debt Service (Principal, interest, fiscal charges)	34							0	0	0	11,329,850			11,329,850	34
AEA Support - Direct to AEA	35	1,982,973												1,982,973	35
Total Expenditures	36	77,633,689	1,505,389	1,594,634	0	66,198	0	6,029,097	10,691,493	0	11,329,850	3,977,582	0	112,827,932	36
Transfers Out	37	10,000	0	15,000	0	0	0	3,935,525	0	0	0	180,000	0	4,140,525	37
Other Uses	38	0	0	0	0	0	0	0	0	0	0	0	0	0	38
Total Expenditures, Transfers Out & Other Uses	39	77,643,689	1,505,389	1,609,634	0	66,198	0	9,964,622	10,691,493	0	11,329,850	4,157,582	0	116,968,457	39
Ending Fund Balance	40	12,064,584	528,054	1,622,338	0	65,886	0	14,189,081	11,115,303	0	194,287	2,350,932	0	42,130,465	40
Total Requirements	41	89,708,273	2,033,443	3,231,972	0	132,084	0	24,153,703	21,806,796	0	11,524,137	6,508,514	0	159,098,922	41

FY 2027 BUDGET YEAR WORKSHEET
Dist Name: CEDAR FALLS
Dist Number: 1044

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	21,859,889		2,148,025	0	0	0		4,554,751		7,464,637			36,027,302	1
Utility Replacement Excise Tax	2	63,624		6,325	0	0	0		12,040		19,738			101,727	2
Income Surtax	3	592,049							0					592,049	3
Tuition\Transportation Received	4	4,281,789	0		0									4,281,789	4
Earnings on Investments	5	487,500	0	950	0	750	0	595,000	158,000	0	37,482	137,768	0	1,417,450	5
Nutrition Program Sales	6											1,798,621	0	1,798,621	6
Student Activities and Sales	7	208,950	1,236,116										0	1,445,066	7
Other Revenues from Local Sources	8	285,650	0	12,500	0	10,000	0	0	500,000	0	5,000	20,000	0	833,150	8
Revenue from Intermediary Sources	9	0	0	0	0	0	0	0	0	0	0	0	0	0	9
State Foundation Aid	10	44,295,620												44,295,620	10
Instructional Support State Aid	11	162,432												162,432	11
Other State Sources	12	0		0	0	0	0	7,420,475	0	0	0	16,500	0	7,436,975	12
Two Tier Assessment Limitation Replacement	13	334,096		29,948	0	0			60,579		102,355			526,978	13
Title 1 Grants	14	593,895								0				593,895	14
IDEA and Other Federal Sources	15	1,156,235		0	0	0	0	0	0	0	0	1,245,650	0	2,401,885	15
Total Revenues	16	74,321,729	1,236,116	2,197,748	0	10,750	0	8,015,475	5,285,370	0	7,629,212	3,218,539	0	101,914,939	16
General Long-Term Debt Proceeds	17							0	0	0	0			0	17
Transfers In	18	45,000	0	0	0	0	0	0	0	0	3,898,785	0	0	3,943,785	18
Proceeds of Fixed Asset Dispositions	19	30,000	0		0	0	0	0	0	0		0	0	30,000	19
Special Items/Upward Adjustments	20	0	0	0	0	0	0	0	0	0	0	0	0	0	20
Total Revenues & Other Sources	21	74,396,729	1,236,116	2,197,748	0	10,750	0	8,015,475	5,285,370	0	11,527,997	3,218,539	0	105,888,724	21
Beginning Fund Balance	22	12,064,584	528,054	1,622,338	0	65,886	0	14,189,081	11,115,303	0	194,287	2,350,932	0	42,130,465	22
Total Resources	23	86,461,313	1,764,170	3,820,086	0	76,636	0	22,204,556	16,400,673	0	11,722,284	5,569,471	0	148,019,189	23
Requirements:															
Instruction	24	54,167,746	1,550,551	234,956	0	63,636	0	125,000	1,571,000	0		0	0	57,712,889	24
Student Support Services	25	2,635,464	0	0	0	0	0	0	0	0		0	0	2,635,464	25
Instructional Staff Support Services	26	2,851,720	0	0	0	0	0	0	55,000	0		0	0	2,906,720	26
General Administration	27	1,617,922	0	17,246	0	0	0	0	30,000	0		0	0	1,665,168	27
School Administration	28	4,532,004	0	2,500	0	0	0	0	0	0		69,250	0	4,603,754	28
Business & Central Administration	29	1,696,256	0	12,000	0	0	0	0	374,996	0	0	0	0	2,083,252	29
Plant Operation and Maintenance	30	6,365,510	0	1,247,529	0	0	0	0	350,000	0		36,174	0	7,999,213	30
Student Transportation	31	2,540,601	0	183,203	0		0	0	485,725	0		0	0	3,209,529	31
Noninstructional Programs	32	0		39,652	0	0	0	0	30,000	0		3,950,676	0	4,020,328	32
Facilities Acquisition and Construction	33			0	0		0	10,757,760	7,674,975	0			0	18,432,735	33
Debt Service (Principal, interest, fiscal charges)	34							0	0	0	11,385,860			11,385,860	34
AEA Support - Direct to AEA	35	2,253,603												2,253,603	35
Total Expenditures	36	78,660,826	1,550,551	1,737,086	0	63,636	0	10,882,760	10,571,696	0	11,385,860	4,056,100	0	118,908,515	36
Transfers Out	37	10,000	0	15,000	0	0	0	3,898,785	0	0	0	180,000	0	4,103,785	37
Other Uses	38		0	0	0	0	0	0	0	0	0	0	0	0	38
Total Expenditures, Transfers Out & Other Uses	39	78,670,826	1,550,551	1,752,086	0	63,636	0	14,781,545	10,571,696	0	11,385,860	4,236,100	0	123,012,300	39
Ending Fund Balance	40	7,790,487	213,619	2,068,000	0	13,000	0	7,423,011	5,828,977	0	336,424	1,333,371	0	25,006,889	40
Total Requirements	41	86,461,313	1,764,170	3,820,086	0	76,636	0	22,204,556	16,400,673	0	11,722,284	5,569,471	0	148,019,189	41

Aid and Levy - SECTIONS 1-3

FY 2027 Aid and Levy Worksheet CEDAR FALLS

			FY2027 A&L	FY2026 A&L	Difference
BUDGET ENROLLMENT					
Budget Enrollment (Oct 2025 Budget Enrollment)	1.1		5,395.1	5,464.8	-69.7
Audit Change in Oct 2024 Certified Enrollment	1.2		0.000	0.120	-0.120
FY2026 Regular Program District Cost Per Pupil (Line 2.3 - FY2026 Aid & Levy	1.3	X	7,988	7,826	162
Enrollment Audit Adjustment	1.4	=	0	939	-939
FY2026 Regular Program Foundation Cost Per Pupil	1.5		7,061	6,918	143
Audit Change in Oct 2024 Certified Enrollment (Line 1.2)	1.6	X	0.000	0.120	-0.120
Enrollment Audit Adjustment - State Aid Portion	1.7	=	0	830	-830
DISTRICT CATEGORICAL ENROLLMENT					
Budget Enrollment (Line 1.1)	1.8		5,395.1	5,464.8	-69.7
Resident Students Receiving an Education Savings Account (ESA)	1.9	+	426.0	260.0	166.0
District Categorical Enrollment	1.10	=	5,821.1	5,724.8	96.3
COST PER PUPIL AMOUNTS					
FY2026 Regular Program District Cost Per Pupil (Line 1.3)	2.1		7,988	7,826	162
FY2027 Regular Program Supplemental State Aid Amount Per Pupil	2.2	+	160	157	3
FY2027 Regular Program District Cost Per Pupil - Minimum $8,148	2.3	=	8,148	7,988	160
FY2026 Teacher Salary Supplement Cost Per Pupil (Line 2.6 - FY2026 Aid & Levy)	2.4		731.69	699.19	32.50
FY2027 Teacher Salary Supplement Supplemental State Aid Amt Per Pupil	2.5	+	13.69	13.42	0.27
FY2027 Teacher Salary Supplement Cost Per Pupil - Per Pupil Adjusted For Minimum Salaries	2.6	=	745.38	731.69	13.69
FY2026 Professional Dev Suppl Cost Per Pupil (Line 2.9 - FY2026 Aid & Levy)	2.7		79.36	77.84	1.52
FY2027 Professional Development Supplement Supplemental State Aid Amt Per Pupil	2.8	+	1.55	1.52	0.03
FY2027 Professional Development Supplement Cost Per Pupil	2.9	=	80.91	79.36	1.55
FY2026 Early Intervention Suppl Cost Per Pupil (Line 2.12 - FY2026 Aid & Levy)	2.10		80.28	78.62	1.66
FY2027 Early Intervention Supplement Supplemental State Aid Amount Per Pupil	2.11	+	1.69	1.66	0.03
FY2027 Early Intervention Supplement Cost Per Pupil	2.12	=	81.97	80.28	1.69
FY2026 Teacher Leadership Suppl Cost Per Pupil (Line 2.15 - FY2026 Aid & Levy)	2.13		385.29	377.74	7.55
FY2027 Teacher Leadership Supplement Supplemental State Aid Amount Per Pupil	2.14	+	7.71	7.55	0.16
FY2027 Teacher Leadership Supplement Cost Per Pupil	2.15	=	393.00	385.29	7.71
WEIGHTED ENROLLMENT					
0.72 Special Ed Weighting in Addition to 1.0	3.1		257.76	268.56	-10.80
1.21 Special Ed Weighting in Addition to 1.0	3.2	+	243.83	237.80	6.03
2.74 Special Ed Weighting in Addition to 1.0	3.3	+	271.26	300.03	-28.77
Total Special Ed Weighting in Addition to 1.0	3.4	=	772.85	806.39	-33.54
Budget Enrollment (Line 1.1)	3.5	+	5,395.1	5,464.8	-69.7
AEA Weighted Enrollment	3.6	=	6,167.95	6,271.19	-103.24
AEA Supplementary Weight for Sharing	3.7	+	7.54	7.66	-0.12
AEA Weighted Enrollment with AEA Supplementary Weight for Sharing	3.8	=	6,175.49	6,278.85	-103.36
Supplementary Weighting - Sharing	3.9		60.860	53.640	7.220
Supplementary Weighting - At-Risk Formula	3.10	+	20.960	20.539	0.421
Supplementary Weighting - ELL	3.11	+	26.30	23.83	2.47
Supplementary Weighting - Reorganization Incentives	3.12	+	0.000	0.000	0.000
Total Supplementary Weighting	3.13	=	108.120	98.009	10.111
AEA Weighted Enrollment (Line 3.6)	3.14	+	6,167.95	6,271.19	-103.24
District Weighted Enrollment	3.15	=	6,276.070	6,369.199	-93.129
Total Special Ed Weighting in Addition to 1.0 (Line 3.4)	3.16	-	772.85	806.39	-33.54
District Weighted Enrollment without Special Ed Weightings	3.17	=	5,503.220	5,562.809	-59.589

Aid and Levy - SECTION 4

FY 2027 Aid and Levy Worksheet CEDAR FALLS

			FY2027 A&L	FY2026 A&L	Difference
REGULAR PROGRAM DISTRICT COST CALCULATIONS					
FY2027 Regular Program District Cost Per Pupil (Line 2.3)	4.1		8,148	7,988	160
Budget Enrollment (Line 1.1)	4.2	X	5,395.1	5,464.8	-69.7
FY2027 Regular Program District Cost without Adjustment	4.3	=	43,959,275	43,652,822	306,453
FY2026 Regular Program District Cost (Line 4.3 - FY2026 Aid & Levy)	4.4		43,652,822	43,240,215	412,607
101% Budget Adjustment	4.5	X	1.01	1.01	0.00
101% of FY2026 Regular Program District Cost	4.6	=	44,089,350	43,672,617	416,733
FY2027 Regular Program District Cost without Adjustment (Line 4.3)	4.7	-	43,959,275	43,652,822	306,453
FY2027 Regular Program Budget Adjustment (if negative, enter zero)	4.8	=	130,075	19,795	110,280
OTHER DISTRICT COST CALCULATIONS					
FY2027 Regular Program District Cost Per Pupil (Line 2.3)	4.9		8,148	7,988	160
Total Supplementary Weighting (Line 3.13)	4.10	X	108.120	98.009	10.111
District Cost for Supplementary Weighting	4.11	=	880,962	782,896	98,066
FY2027 Regular Program District Cost Per Pupil (Line 2.3)	4.12		8,148	7,988	160
Total Special Ed Weighting in Addition to 1.0 (Line 3.4)	4.13	X	772.85	806.39	-33.54
Special Education Instruction District Cost	4.14	=	6,297,182	6,441,443	-144,261
FY2027 Teacher Salary Supplement District Cost Per Pupil (Line 2.6)	4.15		745.38	731.69	13.69
District Categorical Enrollment (Line 1.10)	4.16	X	5,821.1	5,724.8	96.3
Unadjusted Teacher Salary Supplement District Cost	4.17	=	4,338,932	4,188,779	150,153
FY2026 Unadj Teacher Salary Suppl District Cost (Line 4.17 - FY2026 Aid & Levy)	4.18		4,188,779	3,963,848	224,931
Unadjusted Teacher Salary Supplement District Cost (Line 4.17)	4.19	-	4,338,932	4,188,779	150,153
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	+	4,338,932	4,188,779	150,153
Teacher Salary Supplement District Cost	4.22	=	4,338,932	4,188,779	150,153
FY2027 Professional Development Supplement District Cost Per Pupil (Line 2.9)	4.23		80.91	79.36	1.55
District Categorical Enrollment (Line 1.10)	4.24	X	5,821.1	5,724.8	96.3
Unadjusted Professional Development Supplement District Cost	4.25	=	470,985	454,320	16,665
FY2026 Unadjusted Prof Dev Suppl District Cost (Line 4.25 - FY2026 Aid & Levy)	4.26		454,320	441,291	13,029
Unadjusted Professional Development Supplement District Cost (Line 4.25)	4.27	-	470,985	454,320	16,665
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	+	470,985	454,320	16,665
Professional Development Supplement District Cost	4.30	=	470,985	454,320	16,665
FY2027 Early Intervention Supplement District Cost Per Pupil (Line 2.12)	4.31		81.97	80.28	1.69
District Categorical Enrollment (Line 1.10)	4.32	X	5,821.1	5,724.8	96.3
Unadjusted Early Intervention Supplement District Cost	4.33	=	477,156	459,587	17,569
FY2026 Unadj Early Intervention Suppl District Cost (Line 4.33 - FY2026 Aid & Levy)	4.34		459,587	445,713	13,874
Unadjusted Early Intervention Supplement District Cost (Line 4.33)	4.35	-	477,156	459,587	17,569
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	+	477,156	459,587	17,569
Early Intervention Supplement District Cost	4.38	=	477,156	459,587	17,569
FY2027 Teacher Leadership Supplement District Cost Per Pupil (Line 2.15)	4.39		393.00	385.29	7.71
District Categorical Enrollment (Line 1.10)	4.40	X	5,821.1	5,724.8	96.3
Unadjusted Teacher Leadership Supplement District Cost	4.41	=	2,287,692	2,205,708	81,984
FY2026 Unadj Teacher Leadership Suppl District Cost (Line 4.41 - FY2026 Aid & Levy)	4.42		2,205,708	2,141,484	64,224
Unadjusted Teacher Leadership Supplement District Cost (Line 4.41)	4.43	-	2,287,692	2,205,708	81,984
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	+	2,287,692	2,205,708	81,984
Teacher Leadership Supplement District Cost	4.46	=	2,287,692	2,205,708	81,984

Aid and Levy - SECTION 4 CONT

FY 2027 Aid and Levy Worksheet CEDAR FALLS

			FY2027 A&L	FY2026 A&L	Difference
AEA DISTRICT COST CALCULATIONS					
AEA Special Ed Support Cost Per Pupil	4.47		359.42	352.44	6.98
AEA Weighted Enrollment (Line 3.6)	4.48	X	6,167.95	6,271.19	-103.24
AEA Special Ed Support District Cost without Adjustment	4.49	=	2,216,885	2,210,218	6,667
FY2026 AEA Special Ed Support Dist Cost (Line 4.49 - FY2026 Aid & Levy)	4.50		2,210,218	2,191,906	18,312
FY2026 AEA Special Ed Support Adjustment (Line 4.54 - FY2026 Aid & Levy)	4.51	+	0	0	0
FY2027 Total AEA Special Ed Support District Cost	4.52	=	2,210,218	2,191,906	18,312
AEA Special Ed Support District Cost without Adjustment (Line 4.49)	4.53	-	2,216,885	2,210,218	6,667
AEA Special Ed Support Adjustment (If negative, enter zero)	4.54	=	0	0	0
Budget Enrollment (Line 1.1)	4.55		5,395.1	5,464.8	-69.7
Resident Accredited Nonpublic Students	4.56	+	434	387	47
Shared-Time Nonpublic Pupils Counted in Line 1.1	4.57	-	5.5	2.6	2.9
Total Enrollment Served - AEA Media and Ed Services	4.58	=	5,824	5,849	-25
FY2027 AEA Media Cost Per Pupil	4.59	X	66.59	65.29	1.30
AEA Media Services District Cost	4.60	=	387,820	381,881	5,939
Total Enrollment Served - AEA Media and Ed Services (Line 4.58)	4.61		5,824	5,849	-25
FY2027 AEA Ed Services Cost Per Pupil	4.62	X	74.22	72.78	1.44
AEA Ed Services District Cost	4.63	=	432,257	425,690	6,567
AEA Supplementary Weight for Sharing (Line 3.7)	4.64		7.54	7.66	-0.12
AEA Special Ed Support Cost Per Pupil (Line 4.47)	4.65	X	359.42	352.44	6.98
AEA Sharing District Cost	4.66	=	2,710	2,700	10
FY2027 AEA Teacher Salary Supplement District Cost Per Pupil	4.67		43.98	43.26	0.72
AEA Weighted Enrollment (Line 3.6)	4.68	X	6,167.95	6,271.19	-103.24
Unadjusted AEA Teacher Salary Supplement District Cost	4.69	=	271,266	271,292	-26
FY2026 Unadj AEA Teacher Salary Suppl District Cost (Line 4.69 - 2026 Aid & Levy)	4.70		271,292	269,929	1,363
Unadjusted AEA Teacher Salary Supplement District Cost (Line 4.69)	4.71	-	271,266	271,292	-26
AEA Teacher Salary Supplement Budget Adjustment (if negative, enter zero)	4.72	=	26	0	26
Unadjusted AEA Teacher Salary Supplement District Cost (Line 4.69)	4.73	+	271,266	271,292	-26
AEA Teacher Salary Supplement District Cost	4.74	=	271,292	271,292	0

Aid and Levy - SECTIONS 5-6

FY 2027 Aid and Levy Worksheet CEDAR FALLS

			FY2027 A&L	FY2026 A&L	Difference
COMBINED DISTRICT COST SUMMARY					
Regular Program District Cost without Adjustment (Line 4.3)	5.1		43,959,275	43,652,822	306,453
Regular Program Budget Adjustment Adopted (Line 4.8)	5.2	+	130,075	19,795	110,280
District Cost for Supplementary Weighting (Line 4.11)	5.3	+	880,962	782,896	98,066
Special Education Instruction District Cost (Line 4.14)	5.4	+	6,297,182	6,441,443	-144,261
Teacher Salary Supplement District Cost (Line 4.22)	5.5	+	4,338,932	4,188,779	150,153
Professional Development Supplement District Cost (Line 4.30)	5.6	+	470,985	454,320	16,665
Early Intervention Supplement District Cost (Line 4.38)	5.7	+	477,156	459,587	17,569
Teacher Leadership Supplement District Cost (Line 4.46)	5.8	+	2,287,692	2,205,708	81,984
AEA Special Ed Support District Cost without Adjustment (Line 4.49)	5.9	+	2,216,885	2,210,218	6,667
AEA Special Ed Support Adjustment (Line 4.54)	5.10	+	0	0	0
AEA Media Services District Cost (Line 4.60)	5.11	+	387,820	381,881	5,939
AEA Ed Services District Cost (Line 4.63)	5.12	+	432,257	425,690	6,567
AEA Sharing District Cost (Line 4.66)	5.13	+	2,710	2,700	10
AEA Teacher Salary Supplement District Cost (Line 4.74)	5.14	+	271,292	271,292	0
This Line is Intentionally Blank - Was AEA PD	5.15				
AEA/District Statewide State Aid Reduction	5.16	-	85,230	370,720	-285,490
FY2027 SBRC Modified Supplemental Amount - Dropout	5.17	+	1,077,401	1,069,188	8,213
Enrollment Audit Adjustment (Line 1.4)	5.18	+	0	939	-939
Combined District Cost	5.19	=	63,145,394	62,196,538	948,856
UNIFORM LEVY DOLLARS					
2025 Taxable Valuation with Gas & Electric Utilities	6.1		2,453,819,040	2,398,850,007	54,969,033
Uniform Levy Rate	6.2	X	5.40000	5.40000	0.00000
Uniform Levy Dollars	6.3	=	13,250,623	12,953,790	296,833
UNIFORM LEVY - UTILITY REPLACEMENT ADJUSTMENT					
Uniform Levy Utility Replacement Paid 2026	6.4		37,816	36,621	1,195
Uniform Levy Utility Replacement Budgeted 2026	6.5	-	39,806	39,258	548
Uniform Levy Utility Replacement Adjustment	6.6	=	-1,990	-2,637	647
Uniform Levy Dollars Before Utility Repl and Two Tier Replacement Adjustments (Line 6.3)	6.7	+	13,250,623	12,953,790	296,833
Uniform Levy Dollars Adjusted for Utility Replacement	6.8	=	13,248,633	12,951,153	297,480
UNIFORM LEVY - TWO TIERED ASSESSMENT LIMITATION REPLACEMENT					
Commercial, Industrial & Railroad Calculated 90% Valuation	6.9		865,518,791	824,067,361	41,451,430
Commercial, Industrial & Railroad Taxable Valuation	6.10	-	818,032,364	779,885,701	38,146,663
Commercial, Industrial & Railroad Valuation Reduction	6.11	=	47,486,427	44,181,660	3,304,767
Uniform Levy Rate (Line 6.2)	6.12	X	5.40000	5.40000	0.00000
Uniform Levy Commercial, Industrial & Railroad Two Tiered Assessment Replacement Estimate	6.13	=	256,427	238,581	17,846
FYNaN Uniform Levy C/I/R Two Tiered Assessment Limitation Replacement Paid	6.14		195,882	198,347	-2,465
FYNaN Uniform Levy C/I/R Two Tiered Assessment Replacement Budgeted (Line 6.13 - FYNaN Aid & Levy)	6.15	-	238,581	244,168	-5,587
FYNaN Uniform Levy C/I/R Two Tiered Assessment Replacement Paid Minus Budgeted	6.16	=	-42,699	-45,821	3,122
Uniform Levy Commercial, Industrial & Railroad Two Tiered Assessment Replacement Estimate (Line 6.13)	6.17	+	256,427	238,581	17,846
Total Uniform Levy C/I/R Two Tiered Assessment Limitation Replacement Adjustment	6.18	=	213,728	192,760	20,968
Uniform Levy Dollars Adjusted for Utility Replacement (Line 6.8)	6.19	+	13,248,633	12,951,153	297,480
Uniform Levy Dollars Adjusted for Utility Replacement & C/I/R Two Tiered Assessment Limitation Replacement	6.20	=	13,462,361	13,143,913	318,448

FY 2027 Aid and Levy Worksheet CEDAR FALLS

			FY2027 A&L	FY2026 A&L	Difference
STATE FOUNDATION AID					
State Regular Program Foundation Cost Per Pupil	7.1		7,203	7,061	142
District Weighted Enrollment without Special Ed Weightings (Line 3.17)	7.2	X	5,503.220	5,562.809	-59.589
District Foundation Dollars without Special Ed	7.3	=	39,639,694	39,278,994	360,700
State Special Ed Program Foundation Cost Per Pupil	7.4		7,203	7,061	142
Total Special Ed Weighting in Addition to 1.0 (Line 3.4)	7.5	X	772.85	806.39	-33.54
District Special Ed Foundation Dollars	7.6	=	5,566,839	5,693,920	-127,081
State AEA Special Ed Support Foundation Cost Per Pupil	7.7		281	276	5
AEA Weighted Enrollment with AEA Supplementary Weight for Sharing (Line 3.8)	7.8	X	6,175.49	6,278.85	-103.36
AEA Foundation Dollars for Special Ed and Sharing	7.9	=	1,735,313	1,732,963	2,350
AEA Teacher Salary Supplement District Cost (Line 4.74)	7.10	+	271,292	271,292	0
Total AEA Foundation Dollars	7.11	=	2,006,605	2,004,255	2,350
District Foundation Dollars without Special Ed (Line 7.3)	7.12	+	39,639,694	39,278,994	360700
District Special Ed Foundation Dollars (Line 7.6)	7.13	+	5566839	5,693,920	-127,081
Enrollment Audit Adjustment - State Aid Portion (Line 1.7)	7.14	+	0	830.00	-830
Regular Program Budget Adjustment Adopted (Line 4.8)	7.15	+	130,075	0	130,075
Teacher Salary Supplement District Cost (Line 4.22)	7.16	+	4,338,932	4,188,779	150,153.00
Professional Development Supplement District Cost (Line 4.30)	7.17	+	470,985	454,320	16,665
Early Intervention Supplement District Cost (Line 4.38)	7.18	+	477,156	459,587	17,569
Teacher Leadership Supplement District Cost (Line 4.46)	7.19	+	2,287,692	2,205,708	81,984
Total Foundation Dollars	7.20	=	54,917,978	54,286,393	631,585
Uniform Levy Dollars Adjusted for Utility Replacement & C/I/R Adjustment (Line 6.20)	7.21	-	13,462,361	13,143,913	318,448
Unadjusted State Foundation Aid	7.22	=	41,455,617	41,142,480	313,137
District Weighted Enrollment (Line 3.15)	7.23		6,276.070	6,369.199	-93.129
$300 Minimum Aid Per Pupil	7.24	X	300	300	0
Minimum Aid	7.25	=	1,882,821	1,910,760	-27,939
Unadjusted State Foundation Aid (Line 7.22)	7.26	-	41,455,617	41,142,480	313,137
Minimum Aid Adjustment (If Negative, Enter Zero)	7.27	=	0	0	0
PRESCHOOL FOUNDATION AID					
Preschool Budget Enrollment (Actual Enrollment X 50%)	7.28		94.5	91.5	3.0
FY Regular Program State Cost Per Pupil	7.29	X	8,148	7,988	160
Preschool Foundation Aid	7.30	=	769,986	730,902	39,084
Audited Change in October 2024 Preschool Budget Enrollment	7.31		0.0	0.0	0.0
2026 Regular Program State Cost Per Pupil	7.32	X	7,988	7,826	162
Preschool Enrollment Audit Adjustment	7.33	=	0	0	0
Preschool Foundation Aid (Line 7.30)	7.34	+	769,986	730,902	39,084
Total Preschool Foundation Aid	7.35	=	769,986	730,902	39,084

Aid and Levy - SECTION 8

FY 2027 Aid and Levy Worksheet CEDAR FALLS

			FY2027 A&L	FY2026 A&L	Difference
ADDITIONAL DOLLAR LEVY					
Combined District Cost (Line 5.19)	8.1		63,145,394	62,196,538	948,856
Total Foundation Dollars (Line 7.20)	8.2	-	54,917,978	54,286,393	631,585
Minimum Aid Adjustment (Line 7.27)	8.3	-	0	0	0
Additional Dollar Levy	8.4	=	8,227,416	7,910,145	317,271
PROPERTY TAX ADJUSTMENT AID					
2025 Taxable Valuation with Gas & Electric Utilities (Line 6.1)	8.5		2,453,819,040	2,398,850,007	54,969,033
2024 Taxable Valuation with Gas & Electric Utilities (Line 6.1 - 2026 Aid & Levy)	8.6	-	2,398,850,007	2,283,332,046	115,517,961
Dollar Increase in Taxable Valuation (If negative, enter zero)	8.7	=	54,969,033	115,517,961	-60,548,928
2024 Taxable Valuation with Gas & Electric Utilities (Line 8.6)	8.8	/	2,398,850,007	2,283,332,046	115,517,961
Increase in Taxable Valuation (to 4 Decimals)	8.9	=	0.0229	0.0506	-0.0277
FY2026 Property Tax Adjustment Aid (Line 8.14 - FY2026 Aid & Levy)	8.10	X	30,059	31,661	-1,602
Reduction in Property Tax Adjustment Aid	8.11	=	688	1,602	-914
FY2026 Property Tax Adjustment Aid (Line 8.10)	8.12		30,059	31,661	-1,602
Reduction in Property Tax Adjustment Aid (Line 8.11)	8.13	-	688.00	1,602.00	-914.00
FY Property Tax Adjustment Aid	8.14	=	29,371	30,059	-688
PROPERTY TAX REPLACEMENT PAYMENT (PTRP)					
FY Property Tax Portion of State Cost Per Pupil	8.15		945	927	18
Base Property Tax Portion of State Cost Per Pupil	8.16	-	685	685	0
Property Tax Replacement Amount Per Pupil	8.17	=	260	242	18
District Weighted Enrollment (Line 3.15)	8.18	X	6,276.070	6,369.199	-93.129
Property Tax Replacement Payment (PTRP)	8.19	=	1,631,778	1,541,346	90,432
FOUNDATION BASE SUPPLEMENT (FBS)					
District Weighted Enrollment (Line 3.15)	8.20		6,276.070	6,369.199	-93.129
Foundation Base Supplement Amount Per Pupil	8.21	X	25	18	7
Foundation Base Supplement Aid	8.22	=	156,902	114,646.00	42,256.0

Aid and Levy - SECTION 8 CONT

FY 2027 Aid and Levy Worksheet CEDAR FALLS

			FY2027 A&L	FY2026 A&L	Difference
ADJUSTED ADDITIONAL PROPERTY TAX LEVY AID					
District Weighted Enrollment (Line 3.15)	8.23		6,276.070	6,369.199	-93.129
FY2027 Regular Program State Cost Per Pupil	8.24	X	8,148	7,988	160
Property Tax Portion of State Cost Per Pupil	8.25	X	% 11.60	% 11.60	% 0.00
Adjusted Additional Property Tax Dollar Levy	8.26	=	5,930,886	5,904,247	26,639
Property Tax Replacement Payment (PTRP) (Line 8.19)	8.27	-	1,631,778	1,541,346	90,432
Foundation Base Supplement (FBS) Aid (Line 8.22)	8.28	-	156,902	114,646	42,256
Adjusted Additional Property Tax Dollar Levy less PTRP and FBS	8.29	=	4,142,206	4,248,255	-106,049
FY2025 Taxable Valuation with Gas & Electric Utilities (Line 6.1)	8.30	/	2,453,819,040	2,398,850,007	54,969,033
Adjusted Additional Property Tax Levy Rate	8.31	=	1.68806	1.77095	-0.08289
Statewide Maximum Adjusted Additional Property Tax Levy Rate	8.32	-	1.57622	1.70600	-0.12978
Adjusted Additional Property Tax Levy Rate Reduction (if negative, enter zero)	8.33	=	0.11184	0.06495	0.04689
2025 Taxable Valuation with Gas & Electric Utilities (Line 6.1)	8.34	X	2,453,819,040	2,398,850,007	54,969,033
FY Adjusted Additional Property Tax Levy Aid	8.35	=	274,435	155,805	118,630
PROPERTY TAX EQUITY AND RELIEF (PTER) FUNDING					
FY Regular Program State Cost Per Pupil	8.36		8,148	7,988	160
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	=	10	1	9
District Weighted Enrollment (Line 3.15)	8.39	X	6,276.070	6,369.199	-93.129
Additional District Foundation Dollars from Property Tax Equity and Relief Fund	8.40	=	62,761	6,369	56,392
ADDITIONAL LEVY BEFORE UTILITY REPLACEMENT ADJUSTMENT					
Additional Dollar Levy (Line 8.4)	8.41		8,227,416	7,910,145	317,271
Property Tax Adjustment Aid (Line 8.14)	8.42	-	29,371	30,059	-688
FY2025 District Special Ed Positive Balance, Property & Utility Repl Tax Portion	8.43	-	0	0	0
FY2025 AEA Special Ed Reduction, Property & Utility Replacement Tax Portion	8.44	-	0	0	0
AEA/District Statewide State Aid Reduction (Line 5.16)	8.45	+	85,230	370,720	-285,490
Property Tax Replacement Payment (PTRP) (Line 8.19)	4.46	-	1,631,778	1,541,346	90,432
Foundation Base Supplement (FBS) Aid (Line 8.22)	8.47	-	156,902	114,646	42,256
Adjusted Additional Property Tax Levy Aid (Line 8.35)	8.48	-	274,435	155,805	118,630
Additional District Foundation Dollars from PTER Fund (Line 8.40)	8.49	-	62,761	6,369	56,392
Additional Levy before Utility Replacement Adjustment	8.50	=	6,157,399	6,432,640	-275,241

FY 2027 Aid and Levy Worksheet CEDAR FALLS

			FY2027 A&L	FY2026 A&L	Difference
FINAL STATE FOUNDATION AID					
Unadjusted State Foundation Aid (Line 7.22)	9.1		41,455,617	41,142,480	313,137
Minimum Aid Adjustment (Line 7.27)	9.2	+	0	0	0
Property Tax Adjustment Aid (Line 8.14)	9.3	+	29,371	30,059	-688
FY2025 District Special Ed Positive Balance, Property & Util Repl Portion (Line 8.43)	9.4	+	0	0	0
FY2025 Special Ed Reduction, Property & Utility Repl Tax Portion (Line 8.44)	9.5	+	0	0	0
AEA/District Statewide State Aid Reduction (Line 5.16)	9.6	-	85,230	370,720	-285,490
Property Tax Replacement Payment (PTRP) (Line 8.19)	9.7	+	1,631,778	1,541,346	90,432
Foundation Base Supplement (FBS) Aid (Line 8.22)	9.8	+	156,902	114,646	42,256
Adjusted Additional Property Tax Levy Aid (Line 8.31)	9.9	+	274,435	155,805	118,630
Additional District Foundation Dollars from PTER Fund (Line 8.36)	9.10	+	62,761	6,369	56,392
Adjustment for Property Tax Repayment due to Property Assessment Appeal	9.11	+	0	0	0
Total Preschool Foundation Aid (Line 7.35)	9.12	+	769,986	730,902	39,084
State Foundation Aid	9.13	=	44,295,620	43,350,887	944,733
INSTRUCTIONAL SUPPORT PROGRAM					
FY Regular Program District Cost without Adjustment (Line 4.3)	10.1		43,959,275	43,652,822	306,453
Regular Program Budget Adjustment Adopted (Line 4.8)	10.2	+	130,075	19,795	110,280
Total Regular Program District Cost	10.3	=	44,089,350	43,672,617	416,733
Maximum Portion (Can't exceed 10.00%)	10.4	X	% 10.00	% 10.00	% 0.00
Unadjusted Instructional Support Program Dollars	10.5	=	4,408,935	4,367,262	41,673
2025 Taxable Valuation with Gas & Electric Utilities (Line 6.1)	10.6		2,453,819,040	2,398,850,007	54,969,033
Budget Enrollment (Line 1.1)	10.7	/	5,395.1	5,464.8	-69.7
District Taxable Valuation Per Pupil	10.8	=	454,824	438,964	15,860
State Taxable Valuation Per Pupil	10.9		496,530	461,641	34,889
District Taxable Valuation Per Pupil (Line 10.8)	10.10	/	454,824	438,964	15,860
.25	10.11	X	0.25	0.25	0.00
State Aid Portion of Program Dollars (Round to 4 Decimals)	10.12	=	0.2729	0.2629	0.0100
Unadjusted Instructional Support Program Dollars (Line 10.5)	10.13	X	4,408,935	4,367,262	41,673
Unadjusted Instructional Support State Aid	10.14	=	1,203,198	1,148,153	55,045
Instructional Support Income Surtax Rate	10.15		% 1	% 1	% 0
District Income Tax Paid in FYNaN	10.16	X	59,545,467	59,204,895	340,572
Instructional Support Income Surtax Dollars	10.17	=	595,455	592,049	3,406
Unadjusted Instructional Support Program Dollars (Line 10.5)	10.18		4,408,935	4,367,262	41,673
Unadjusted Instructional Support State Aid (Line 10.14)	10.19	-	1,203,198	1,148,153	55,045
Instructional Support Income Surtax Dollars (Line 10.17)	10.20	-	595,455	592,049	3,406
Instructional Support Property & Utility Replacement Tax Dollars	10.21	=	2,610,282	2,627,060	-16,778
Unadjusted Instructional Support State Aid (Line 10.14)	10.22		1,203,198	1,148,153	55,045
Prorata Reduction to State Appropriation Amount	10.23	X	0.135	0	0.135
Adjusted Instructional Support State Aid	10.24	=	162,432	0	0
Instructional Support Income Surtax Dollars (Line 10.17)	10.25	+	595,455	592,049	3,406
Instructional Support Property & Utility Replacement Tax Dollars (Line 10.21)	10.26	+	2,610,282	2,627,060	-16,778
Adjusted Instructional Support Program Dollars	10.27	=	3,368,169	3,219,109	149,060

Aid and Levy - SECTIONS 11-13

FY 2027 Aid and Levy Worksheet CEDAR FALLS

			FY2027 A&L	FY2026 A&L	Difference
EDUCATIONAL IMPROVEMENT PROGRAM					
FY Total Regular Program District Cost (Line 10.3)	11.1		44,089,350	43,672,617	416,733
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 2024 (Line 10.16)	11.5	X	59,545,467	59,204,895	340,572
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 FY2026	13.1		18,487	18,659	-172
Additional Levy Utility Replacement Budgeted FY2026	13.2	-	19,460	20,003	-543
Additional Levy Utility Replacement Adjustment	13.3	=	-973	-1,344	371
Additional Levy before Utility Replacement Adjustment (Line 8.50)	13.4		6,157,399	6,432,640	-275,241
Additional Levy Utility Replacement Adjustment (Line 13.3)	13.5	-	-973	-1,344	371
Additional Levy Adjusted for Utility Replacement	13.6	=	6,158,372	6,433,984	-275,612
Uniform Levy Utility Replacement Adjustment (Line 6.6)	13.7		-1,990	-2,637	647
Additional Levy Utility Replacement Adjustment (Line 13.3)	13.8	+	-973	-1,344	371
Total Utility Replacement Adjustment	13.9	=	-2,963	-3,981	1,018
ADDITIONAL LEVY - TWO TIERD ASSESSMENT LIMITATION REPLACEMENT					
Additional Levy Adjusted for Utility Replacement (Line 13.6)	13.10		6,158,372	6,433,984	-275,612
Additional Levy Two Tiered Assessment Limitation Replacement Paid FYNaN	13.11	-	95,764	101,064	-5,300
Additional Levy Adjusted for Utility Replacement Two Tiered Assessment Limitation Replacement	13.12	=	6,062,608	6,332,920	-270,312
Total Uniform Levy C/I/R Two Tiered Assessment Limitation Replacement Adjustment (Line 6.18)	13.13		213,728	192,760	20,968
Additional Levy Two Tiered Assessment Limitation Replacement Paid FYNaN (Line 13.11)	13.14	+	95,764	101,064	-5,300
Total Two Tiered Assessment Limitation Adjustment	13.15	=	309,492	293,824	15,668

Aid and Levy - SECTIONS 14-16

FY 2027 Aid and Levy Worksheet CEDAR FALLS

			FY2027 A&L	FY2026 A&L	Difference
SECTION 14 IS INTENTIONALLY BLANK					
SUMMARY OF GENERAL FUND LEVIES					
Uniform Levy Dollars before Utility Repl and Two Tiered Assessment Limitation State Repl Adj (Line 6.3)	15.1		13,250,623	12,953,790	296,833
Additional Levy Adjusted for Utility Replacement and Two Tiered Assessment (Line 13.12)	15.2	+	6,062,608	6,332,920	-270,312
Total Levy to Fund Combined District Cost	15.3	=	19,313,231	19,286,710	26,521
Instructional Support Levy (Line 10.21)	15.4	+	2,610,282	2,627,060	-16,778
Ed Improvement Levy (Line 11.9)	15.5	+	0	0	0
This Line is Intentionally Blank	15.6				
This Line is Intentionally Blank	15.7				
Levy to Fund Budget Authority	15.8	=	21,923,513	21,913,770	9,743
Cash Reserve Levy - SBRC	15.9	+	0	400,000	-400,000
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	=	21,923,513	22,313,770	-390,257
Instructional Support Levy (Line 10.21)	15.13	-	2,610,282	2,627,060	-16,778
Subtotal General Fund Levy without Instructional Support	15.14	=	19,313,231	19,686,710	-373,479
2025 Taxable Valuation with Gas & Electric Utilities (Line 6.1)	15.15	/	2,453,819,040	2,398,850,007	54,969,033
Subtotal General Fund Levy Rate	15.16	=	7.87068	8.20673	-0.33605
Instructional Support Levy (Line 10.21)	15.17		2,610,282	2,627,060	-16,778
2025 Taxable and TIF Valuations with Gas & Electric	15.18	/	2,734,605,309	2,617,915,268	116,690,041
Instructional Support Levy Rate	15.19	=	0.95454	1.00349	-0.04895
Subtotal General Fund Levy Rate (Line 15.16)	15.20	+	7.87068	8.20673	-0.33605
Total General Fund Levy Rate	15.21	=	8.82522	9.21022	-0.38500
STATE PAYMENTS TO AEA AND DISTRICT					
Resident Accredited Nonpublic Students (Line 4.56)	16.1		434	387	47
FYNaN AEA Media Cost Per Pupil (Line 4.59)	16.2	X	66.59	65.00	1.59
AEA Media Services Payment	16.3	=	28,900	25,267	3,633
Resident Accredited Nonpublic Students (Line 4.56)	16.4		434	387	47
FYNaN AEA Ed Services Cost Per Pupil (Line 4.62)	16.5	X	74.22	73.00	1.22
AEA Ed Services Payment	16.6	=	32,211	28,166	4,045
AEA Sharing District Cost (Line 4.66)	16.7		2,710	2,700	10
AEA Teacher Salary Supplement District Cost (Line 4.74)	16.8	+	271,292	271,292	0
AEA Media Services Payment (Line 16.3)	16.9	+	28,900	25,267	3,633
AEA Ed Services District Payment (Line 16.6)	16.10	+	32,211	28,166	4,045
State Payments to AEA	16.11	=	335,113	327,425	7,688
State Foundation Aid (Line 9.13)	16.12		44,295,620	43,350,887	944,733
State Payments to AEA (Line 16.11)	16.13	-	335,113	327,425	7,688
State Payments to District	16.14	=	43,960,507	43,023,462	937,045
Section 17 and Section 18 have been replaced with the Unspent Authorized Budget Report					

FY 2027 Aid and Levy Worksheet CEDAR FALLS

			FY2027 A&L	FY2026 A&L	Difference
Section 17 and Section 18 have been replaced with the Unspent Authorized Budget Report					
VOTED PHYSICAL PLANT & EQUIPMENT (VPPEL)					
FY2025Taxable and TIF Valuations with Gas & Electric (Line 15.18)	19.1		2,734,605,309	2,617,915,268	116,690,041
Voted PPEL Rate Limit	19.2	X	1.34000	1.34000	0.00000
Maximum Voted PPEL Dollars	19.3	=	3,664,371	3,508,006	156,365
Voted PPEL Income Surtax Rate	19.4		% 0	% 0	% 0
District Income Tax Paid in FY2024 (Line 10.16)	19.5	X	59,545,467	59,204,895	340,572
Voted PPEL Income Surtax Dollars	19.6	-	0	0	0
Maximum Voted PPEL Dollars (Line 19.3)	19.7		3,664,371	3,508,006	156,365
Voted PPEL Income Surtax Dollars (Line 19.6)	19.8	-	0	0	0
Voted PPEL Levy	19.9	=	3,664,371	3,508,006	156,365
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		595,455	592,049	3,406
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	=	595,455	592,049	3,406
OTHER PROPERTY & UTILITY REPLACEMENT TAXES					
Management	21.1		2,154,350	1,980,500	173,850
Amana Library	21.2		0	0	0
Regular Physical Plant & Equipment	21.3		902,420	863,912	38,508
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		7,484,375	7,386,925	97,450

Combined District Cost

		FY 2027	FY 2026	FY 2027 vs. FY 2026	
Uniform Levy					
Uniform Levy Dollars	6.3	13,250,623	12,953,790	296,833	
State Aid					
Unadjusted State Foundation Aid	7.22	41,455,617	41,142,480	313,137	
FY27 Property Tax Adjustment Aid	8.14	29,371	30,059	-688	
Property Tax Replacement Payment (PTRP)	8.19	1,631,778	1,541,346	90,432	
Foundation Base Supplement Aid	8.22	156,902	114,646	42,256	
FY27 Adjusted Additional Property Tax Levy Aid	8.35	274,435	155,805	118,630	
AEA Statewide State Aid Reduction	5.16	-85,230	-370,720	285,490	
Adjustment for Property Tax Repayment due to Property Assessment Appeal	9.11	0	0	0	
FY25 District Special Ed Positive Balance, Property & Utility Repl Tax Portion	8.43	0	0	0	
Additional Levy					
Additional Dollar Levy	8.4	8,227,416	7,910,145	317,271	
FY27 Property Tax Adjustment Aid	8.14	-29,371	-30,059	688	
Property Tax Replacement Payment (PTRP)	8.19	-1,631,778	-1,541,346	-90,432	
Foundation Base Supplement Aid	8.22	-156,902	-114,646	-42,256	
FY27 Adjusted Additional Property Tax Levy Aid	8.35	-274,435	-155,805	-118,630	
AEA Statewide State Aid Reduction	5.16	85,230	370,720	-285,490	
FY25 District Special Ed Positive Balance, Property & Utility Repl Tax Portion	8.43	0	0	0	
Additional Levy Utility Replacement Adjustment	13.3	973	1,344	-371	
Utility Replacement					
Uniform Levy Utility Replacement Adjustment	6.6	-1,990	-2,637	647	
Additional Levy Utility Replacement Adjustment	13.3	-973	-1,344	371	
State Foundation vs. Combined District Cost					
State Foundation Aid	9.13	44,295,620	43,350,887	944,733	
Total Preschool Foundation Aid	7.35	-769,986	-730,902	-39,084	
Preschool is not included in the CDC and the C&I Amounts are State Aid in CDC		43,525,634	42,619,985	944,733	
Summary		**FY 2027 Percentage of Total**	**FY 2027 Amount**	**FY 2026 Percentage of Total**	
Uniform Levy		% 21.1	13,250,623	% 20.9	12,953,790
State Aid		% 69.1	43,462,873	% 68.7	**FY 2026 Amount** 42,613,616
Additional Levy		% 9.9	6,221,133	% 10.4	6440353
Utility Replacement		% 0	-2,963	% 0	-3,981
Total			62,931,666		62,003,778

Property Tax and Rate Comparison

	FY 2027	FY 2026	FY 2027 vs. FY 2026	FY 2027	FY 2026	FY 2027 vs. FY 2026
Uniform Levy Dollars Before Utility Repl and C&I State Repl Adj (Line 6.3)	13,250,623	12,953,790	296,833	5.40000	5.40000	0.00000
Additional Levy Components						
Regular Program Property Tax Portion	5,098,370	5,065,869	32,501	2.07773	2.11179	-0.03406
Regular Program Budget Adjustment	130,075	19,795	110,280	0.05301	0.00825	0.04476
Supplementary Weight Property Tax Portion	102,174	90,854	11,320	0.04164	0.03787	0.00377
Special Education District Cost Property Tax Portion	730,343	747,523	-17,180	0.29764	0.31162	-0.01398
DCPP greater than SCPP Regular Program	0	0	0	0.00000	0.00000	0.00000
DCPP greater than SCPP Supplementary Weight	0	0	0	0.00000	0.00000	0.00000
DCPP greater than SCPP Special Education	0	0	0	0.00000	0.00000	0.00000
Dropout and Dropout Prevention	1,077,401	1,069,188	8,213	0.43907	0.44571	-0.00664
AEA Special Education and Sharing Property Tax	484,282	479,955	4,327	0.19736	0.20008	-0.00272
AEA Special Education Support Adjustment	0	0	0	0.00000	0.00000	0.00000
AEA Media Services	387,820	381,881	5,939	0.15805	0.15919	-0.00114
AEA Education Services	432,257	425,690	6,567	0.17616	0.17746	-0.00130
Enrollment Audit Adjustment	0	939	-939	0.00000	0.00039	-0.00039
Enrollment Audit Adjustment - State Aid Portion	0	-830	830	0.00000	-0.00035	0.00035
Additional Levy Adjustments						
Property Tax Adjustment Aid (Line 8.14)	-29,371	-30,059	688	-0.01197	-0.01253	0.00056
Property Tax Replacement Payment (PTRP) (Line 8.19)	-1,631,778	-1,541,346	-90,432	-0.66500	-0.64254	-0.02246
Foundation Base Supplement Aid (Line 8.22)	-156,902	-114,646	-42,256	-0.06394	-0.04779	-0.01614
Adjusted Additional Property Tax Levy Aid (Line 8.35)	-274,435	-155,805	-118,630	-0.11184	-0.06495	-0.04689
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)	973	1,344	-371	0.00040	0.00056	-0.00015
Additional Levy Two Tiered Assessment Limitation Replacement Paid FYNaN (Line 13.11)	-95,764	-101,064	5,300	-0.03903	-0.04213	0.00309
Additional Levy Adjusted for Utility Replacement and two Tiered Assessment (Line 13.12)	6,062,608	6,332,920	-270,312	2.47068	2.63998	-0.16929
Instructional Support Levy (Line 10.21)	2,610,282	2,627,060	-16,778	0.95454	1.00349	-0.04895
Ed Improvement Levy (Line 11.9)	0	0	0	0.00000	0.00000	0.00000
Cash Reserve Levy - SBRC	0	400,000	-400,000	0.00000	0.16675	-0.16675
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	21,923,513	22,313,770	-390,257	8.82522	9.21022	-0.38500
Management	2,154,350	1,980,500	173,850	0.87796	0.82560	0.05235
Amana Library	0	0	0	0.00000	0.00000	0.00000
Voted Physical Plant and Equipment	3,664,371	3,508,006	156,365	1.34000	1.34000	0.00000
Regular Physical Plant and Equipment	902,420	863,912	38,508	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	7,484,375	7,386,925	97,450	2.73691	2.82168	-0.08477
Grand Total	36,129,029	36,053,113	75,916	14.11009	14.52750	-0.41742
Taxable Valuation with Gas & Electric Utilities (Line 6.1)	2,453,819,040	2,398,850,007	54,969,033			
Taxable and TIF Valuations with Gas & Electric	2,734,605,309	2,617,915,268	116,690,041			

NOTICE OF PUBLIC HEARING
Proposed CEDAR FALLS School Budget Summary
Fiscal Year 2026 - 2027

Location of Public Hearing: City of Cedar Falls Council Chambers 220 Clay St, Cedar Falls, IA 50613	Date of Hearing: 04/27/2026	Time of Hearing: 05:30 PM

The Board of Directors will conduct a public hearing on the proposed 26/27 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 2027	Re-est. 2026	Actual 2025	Avg % 25-27
Taxes Levied on Property	1	36,027,302	35,946,006	35,121,217	% 1.3
Utility Replacement Excise Tax	2	101,727	107,088	100,275	% 0.7
Income Surtaxes	3	592,049	610,125	604,584	% -1.0
Tuition\Transportation Received	4	4,281,789	4,065,089	3,717,225	
Earnings on Investments	5	1,417,450	1,906,284	2,314,506	
Nutrition Program Sales	6	1,798,621	1,768,832	1,911,309	
Student Activities and Sales	7	1,445,066	1,330,870	1,481,763	
Other Revenues from Local Sources	8	833,150	5,559,279	10,729,515	
Revenue from Intermediary Sources	9	0	0	0	
State Foundation Aid	10	44,295,620	43,367,144	43,129,976	
Instructional Support State Aid	11	162,432	0	0	
Other State Sources	12	7,436,975	7,489,215	7,568,787	
Two Tier Assessment Limitation Replacement	13	526,978	526,978	543,114	
Title 1 Grants	14	593,895	488,368	710,053	
IDEA and Other Federal Sources	15	2,401,885	3,345,585	2,702,765	
Total Revenues	16	101,914,939	106,510,863	110,635,089	
General Long-Term Debt Proceeds	17	0	0	0	
Transfers In	18	3,943,785	3,980,525	3,791,005	
Proceeds of Fixed Asset Dispositions	19	30,000	30,000	3,020,792	
Special Items/Upward Adjustments	20	0	0	0	
Total Revenues & Other Sources	21	105,888,724	110,521,388	117,446,886	
Beginning Fund Balance	22	42,130,465	48,577,534	46,576,560	
Total Resources	23	148,019,189	159,098,922	164,023,446	
***Instruction**	24	57,712,889	57,572,247	51,204,221	% 6.2
Student Support Services	25	2,635,464	2,609,370	2,222,848	
Instructional Staff Support Services	26	2,906,720	2,878,485	2,512,224	
General Administration	27	1,665,168	1,648,728	1,456,339	
School Administration	28	4,603,754	4,556,383	4,055,708	
Business & Central Administration	29	2,083,252	2,458,835	1,970,685	
Plant Operation and Maintenance	30	7,999,213	7,885,238	7,144,380	
Student Transportation	31	3,209,529	3,222,467	2,733,244	
***Total Support Services (lines 25-31)**	31A	25,103,100	25,259,506	22,095,428	% 6.6
***Noninstructional Programs**	32	4,020,328	3,939,259	3,531,735	% 6.7
Facilities Acquisition and Construction	33	18,432,735	12,744,097	21,012,192	
Debt Service (Principal, interest, fiscal charges)	34	11,385,860	11,329,850	11,402,615	
AEA Support - Direct to AEA	35	2,253,603	1,982,973	2,408,716	
***Total Other Expenditures (lines 33-35)**	35A	32,072,198	26,056,920	34,823,523	% -4.0
Total Expenditures	36	118,908,515	112,827,932	111,654,907	
Transfers Out	37	4,103,785	4,140,525	3,791,005	
Other Uses	38	0	0	0	
Total Expenditures, Transfers Out & Other Uses	39	123,012,300	116,968,457	115,445,912	
Ending Fund Balance	40	25,006,889	42,130,465	48,577,534	
Total Requirements	41	148,019,189	159,098,922	164,023,446	
Proposed Property Tax Rate (per $1,000 taxable valuation)		14.11009			

Adopted CEDAR FALLS School Budget Summary
FY 2027
District - 1044
Department of Management - Form S-AB

		Budget 2027	Re-est. 2026	Actual 2025
Taxes Levied on Property	1	**36,027,302**	**35,946,006**	**35,121,217**
Utility Replacement Excise Tax	2	101,727	107,088	100,275
Income Surtaxes	3	592,049	610,125	604,584
Tuition\Transportation Received	4	4,281,789	4,065,089	3,717,225
Earnings on Investments	5	1,417,450	1,906,284	2,314,506
Nutrition Program Sales	6	1,798,621	1,768,832	1,911,309
Student Activities and Sales	7	1,445,066	1,330,870	1,481,763
Other Revenues from Local Sources	8	833,150	5,559,279	10,729,515
Revenue from Intermediary Sources	9	0	0	0
State Foundation Aid	10	44,295,620	43,367,144	43,129,976
Instructional Support State Aid	11	162,432	0	0
Other State Sources	12	7,436,975	7,489,215	7,568,787
Two Tier Assessment Limitation Replacement	13	526,978	526,978	543,114
Title 1 Grants	14	593,895	488,368	710,053
IDEA and Other Federal Sources	15	2,401,885	3,345,585	2,702,765
Total Revenues	16	101,914,939	106,510,863	110,635,089
General Long-Term Debt Proceeds	17	0	0	0
Transfers In	18	3,943,785	3,980,525	3,791,005
Proceeds of Fixed Asset Dispositions	19	30,000	30,000	3,020,792
Special Items/Upward Adjustments	20	0	0	0
Total Revenues & Other Sources	21	105,888,724	110,521,388	117,446,886
Beginning Fund Balance	22	42,130,465	48,577,534	46,576,560
Total Resources	23	148,019,189	159,098,922	164,023,446
***Instruction**	**24**	**57,712,889**	**57,572,247**	**51,204,221**
Student Support Services	25	2,635,464	2,609,370	2,222,848
Instructional Staff Support Services	26	2,906,720	2,878,485	2,512,224
General Administration	27	1,665,168	1,648,728	1,456,339
School Administration	28	4,603,754	4,556,383	4,055,708
Business & Central Administration	29	2,083,252	2,458,835	1,970,685
Plant Operation and Maintenance	30	7,999,213	7,885,238	7,144,380
Student Transportation	31	3,209,529	3,222,467	2,733,244
***Total Support Services (lines 25-31)**	**31A**	**25,103,100**	**25,259,506**	**22,095,428**
***Noninstructional Programs**	**32**	**4,020,328**	**3,939,259**	**3,531,735**
Facilities Acquisition and Construction	33	18,432,735	12,744,097	21,012,192
Debt Service (Principal, interest, fiscal charges)	34	11,385,860	11,329,850	11,402,615
AEA Support - Direct to AEA	35	2,253,603	1,982,973	2,408,716
***Total Other Expenditures (lines 33-35)**	**35A**	**32,072,198**	**26,056,920**	**34,823,523**
Total Expenditures	36	118,908,515	112,827,932	111,654,907
Transfers Out	37	4,103,785	4,140,525	3,791,005
Other Uses	38	0	0	0
Total Expenditures, Transfers Out & Other Uses	39	123,012,300	116,968,457	115,445,912
Ending Fund Balance	40	25,006,889	42,130,465	48,577,534
Total Requirements	41	148,019,189	159,098,922	164,023,446

ADOPTION OF BUDGET AND TAXES JULY 1, 2026 - JUNE 30, 2027
CEDAR FALLS
DISTRICT NUMBER - 1044

Department of Management - Form S-TX

Total Special Program Funding					
Instructional Support (A&L line 10.27)		3,368,169			
Educational Improvement (A&L line 11.3)		0			
Voted Physical Plant & Equipment (A&L line 19.3)		3,664,371			
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	19,313,231			
+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	19,313,231	7.87068	19,256,481	56,750
+Instructional Support Levy (A&L line 15.13)	7	2,610,282	0.95454	2,603,408	6,874
=Total General Fund Levy (A&L line 15.12)	8	21,923,513	8.82522	21,859,889	63,624
	9				
Management	10	2,154,350	0.87796	2,148,025	6,325
Amana Library	11	0	0	0	0
Voted Physical Plant & Equipment (Loan Agreement)	12	0			
+Voted Physical Plant & Equipment (Capital Project)	13	3,664,371			
=Subtotal Voted Physical Plant & Equipment	14	3,664,371	1.34000	3,654,710	9,661
+Regular Physical Plant & Equipment	15	902,420	0.33000	900,041	2,379
=Total Physical Plant & Equipment	16	4,566,791			
	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	7,484,375	2.73691	7,464,637	19,738
GRAND TOTAL	22	36,129,029	14.11009	36,027,302	101,727
1-1-2025 Taxable Valuation WITH Gas & Electric Utilities		2,453,819,040	WITHOUT Gas & Elec	2,446,609,626	
1-1-2025 Tax Increment Valuation WITH Gas & Electric Utilities		280,786,269	WITHOUT Gas & Elec	280,786,269	
1-1-2025 Debt Service, PPEL, ISL Valuation WITH Gas & Electric Utilities		2,734,605,309	WITHOUT Gas & Elec	2,727,395,895	

FY 2027 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) = 36,027,302
Instruction (Line 24) = 57,712,889
Total Support Services (Line 31A) = 25,103,100
Noninstructional Programs (Line 32) = 4,020,328
Total Other Expenditures (Line 35A) = 32,072,198

The School District by signing below certifies the following:
1. The Proposed Property Tax Notice (first hearing notice) was available on the School District website on the day it was also published in the newspaper.
2. The Proposed Property Tax Notice or a link to the Notice was posted on all social media sites controlled by the school district.

(entered upon adoption)

District Secretary Date Budget Adopted County Auditor

FY 2025 Actual
Dist Name: CEDAR FALLS
Dist Number: 1044

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	21,537,905		1,939,631	0	0	0		4,254,651		7,389,030			35,121,217	1
Utility Replacement Excise Tax	2	63,489		5,792	0	0	0		11,325		19,669			100,275	2
Income Surtax	3	604,584							0					604,584	3
Tuition\Transportation Received	4	3,717,225	0		0									3,717,225	4
Earnings on Investments	5	920,220	0	0	0	0	0	800,038	146,295	255,289	39,904	152,760	0	2,314,506	5
Nutrition Program Sales	6											1,911,309	0	1,911,309	6
Student Activities and Sales	7	212,586	1,269,177		0								0	1,481,763	7
Other Revenues from Local Sources	8	473,903	0	4,991	0	13,093	0	116,807	10,023,686	0	5,029	92,006	0	10,729,515	8
Revenue from Intermediary Sources	9	0	0	0	0	0	0	0	0	0	0	0	0	0	9
State Foundation Aid	10	43,129,976												43,129,976	10
Instructional Support State Aid	11	0												0	11
Other State Sources	12	241,151		0	0	0	0	7,308,136	0	0	0	19,500	0	7,568,787	12
Two Tier Assessment Limitation Replacement	13	343,874		31,369	0	0	0		61,341		106,530			543,114	13
Title 1 Grants	14	710,053								0				710,053	14
IDEA and Other Federal Sources	15	1,081,623		0	0	0	0	0	0	0	0	1,621,142	0	2,702,765	15
Total Revenues	16	73,036,589	1,269,177	1,981,783	0	13,093	0	8,224,981	14,497,298	255,289	7,560,162	3,796,717	0	110,635,089	16
General Long-Term Debt Proceeds	17	0						0	0	0	0	0	0	0	17
Transfers In	18	177,241	0	0	0	0	0	0	0	0	3,613,764	0	0	3,791,005	18
Proceeds of Fixed Asset Dispositions	19	74,844	0		0	0	0	1,219	2,944,729	0		0	0	3,020,792	19
Special Items/Upward Adjustments	20	0	0	0	0	0	0	0	0	0	0	0	0	0	20
Total Revenues & Other Sources	21	73,288,674	1,269,177	1,981,783	0	13,093	0	8,226,200	17,442,027	255,289	11,173,926	3,796,717	0	117,446,886	21
Beginning Fund Balance	22	13,881,723	848,658	605,533	0	109,764	0	12,828,449	5,191,942	9,542,640	297,702	3,270,149	0	46,576,560	22
Total Resources	23	87,170,397	2,117,835	2,587,316	0	122,857	0	21,054,649	22,633,969	9,797,929	11,471,628	7,066,866	0	164,023,446	23
Requirements:															
Instruction	24	49,668,048	1,205,077	138,022	0	1,273	0	191,801	0	0		0	0	51,204,221	24
Student Support Services	25	2,222,848	0	0	0	0	0	0	0	0		0	0	2,222,848	25
Instructional Staff Support Services	26	2,505,518	0	0	0	0	0	6,562	0	0		144	0	2,512,224	26
General Administration	27	1,439,240	0	10,299	0	0	0	1,500	0	5,300		0	0	1,456,339	27
School Administration	28	3,983,508	0	706	0	0	0	0	0	0		71,494	0	4,055,708	28
Business & Central Administration	29	1,441,108	0	40,895	0	0	0	256,872	231,810	0	0	0	0	1,970,685	29
Plant Operation and Maintenance	30	5,867,988	0	1,041,965	0	0	0	202,514	7,918	0		23,995	0	7,144,380	30
Student Transportation	31	2,104,898	0	142,353	0		0	485,993	0	0		0	0	2,733,244	31
Noninstructional Programs	32	0		28,293	0	0	0	0	0	0		3,503,442	0	3,531,735	32
Facilities Acquisition and Construction	33			0	0		0	431,704	10,787,859	9,792,629			0	21,012,192	33
Debt Service (Principal, interest, fiscal charges)	34							0	0	0	11,402,615			11,402,615	34
AEA Support - Direct to AEA	35	2,408,716												2,408,716	35
Total Expenditures	36	71,641,872	1,205,077	1,402,533	0	1,273	0	1,576,946	11,027,587	9,797,929	11,402,615	3,599,075	0	111,654,907	36
Transfers Out	37	0	0	2,000	0	0	0	3,613,764	0	0	0	175,241	0	3,791,005	37
Other Uses	38	0	0	0	0	0	0	0	0	0	0	0	0	0	38
Total Expenditures, Transfers Out & Other Uses	39	71,641,872	1,205,077	1,404,533	0	1,273	0	5,190,710	11,027,587	9,797,929	11,402,615	3,774,316	0	115,445,912	39
Ending Fund Balance	40	15,528,525	912,758	1,182,783	0	121,584	0	15,863,939	11,606,382	0	69,013	3,292,550	0	48,577,534	40
Total Requirements	41	87,170,397	2,117,835	2,587,316	0	122,857	0	21,054,649	22,633,969	9,797,929	11,471,628	7,066,866	0	164,023,446	41

NOTICE OF PUBLIC HEARING - AMENDMENT OF CURRENT BUDGET

CEDAR FALLS School District
Fiscal Year July 1, 2025 - June 30, 2026

The CEDAR FALLS School District will conduct a public hearing for the purpose of amending the current budget for fiscal year ending June 30, 2026

Meeting Date/Time: 4/27/2026 05:30 PM	**Contact:** Denelle Gonnerman	**Phone:** (319) 553-2433

Meeting Location: City of Cedar Falls Council Chambers
220 Clay St, Cedar Falls, IA 50613

There will be no increase in taxes. Any residents or taxpayers will be heard for or against the proposed amendment at the time and place specified above. A detailed statement of: additional receipts, cash balances on hand at the close of the preceding fiscal year, and proposed disbursements, both past and anticipated, will be available at the hearing. Budget amendments are subject to protest. If protest petition requirements are met, the State Appeal Board will hold a local hearing. For more information, consult https://dom.iowa.gov/local-gov-appeals.

EXPENDITURES	Total Budget as Certified or Last Amended	Amendment Increase	Total Budget After Current Amendment	Reason
Instruction	56,583,352	988,895	57,572,247	Access Points & switches
Total Support Services	25,259,506	0	25,259,506	
Noninstructional Programs	3,757,326	181,933	3,939,259	Food and supplies
Total Other Expenditures	26,056,920	0	26,056,920	
Total	111,657,104	1,170,828	112,827,932	

Understanding the FY2027 Budget Comparison

Residential:

What the Comparison Shows:

Residential			
Assessed Value	$ 100,000	$ 110,000	10.0%
Rollback	47.43%	44.53%	-6.1%
Taxable Value	$ 47,432	$ 48,988	3.3%
Tax Rate	$14.53	$14.11	-2.9%
Taxes Due	$ 689	$ 691	0.3%

What it Really Looks Like:

Residential			
Assessed Value	$ 100,000	$ 100,000	0.0%
Rollback	47.43%	44.53%	-6.1%
Taxable Value	$ 47,432	$ 44,535	-6.1%
Tax Rate	$14.53	$14.11	-2.9%
Taxes Due	$ 689	$ 628	-8.8%

The comparison in the DOM budget system for the taxpayer notices mandates a 10% increase in assessed value for both types of comparison properties.

In reality, only odd numbered years are reassessment years, so 2024 assessments (FY 2026) generally only change during odd numbered years.

Second, if assessments did actually grow by 10%, the Residential Rollback would fall to guarantee a 3% taxable value growth.

ISFIS, Inc.
Iowa School Finance Information Services

Understanding the FY2027 Budget Comparison

Commercial

What the Comparison Shows:

Commercial			
Assessed Value	$ 400,000	$ 440,000	10.0%
Rollback <=$150k)	47.43%	44.53%	-6.1%
Rollback >$150k)	90.00%	90.00%	0.0%
Taxable Value	$ 71,147	$ 66,802	-6.1%
Taxable Value	$ 225,000	$ 261,000	16.0%
Taxable Total Valu	$ 296,147	$ 327,802	10.7%
Tax Rate	$14.53	$14.11	-2.9%
Taxes Due	$ 4,302	$ 4,626	7.5%

What it Really Looks Like:

Commercial			
Assessed Value	$ 400,000	$ 400,000	0.0%
Rollback <=$150k)	47.43%	44.53%	-6.1%
Rollback >$150k)	90.00%	90.00%	0.0%
Taxable Value	$ 71,147	$ 66,802	-6.1%
Taxable Value	$ 225,000	$ 225,000	0.0%
Taxable Total Valu	$ 296,147	$ 291,802	-1.5%
Tax Rate	$14.53	$14.11	-2.9%
Taxes Due	$ 4,302	$ 4,118	-4.3%

Instructional Support Levy

- Maximum Levy: 10% of Regular Program District Cost.
- Approval: Cedar Falls Board of Education
- Length: Five Years
- Beginning Date: July 1, 1992/July 1, 2002/July 1, 2012/July 1, 2022
- Iowa Code: 257.14
- Uses: For the purpose approved by election ballot, "Improvement of instructional equipment & materials, computers and development of technology, and expanded counseling and media services."

	Fiscal Year	Tax Rate	Authorized	Expenditures (Period 12/Cash)
	2007	$1.57633	$1,848,559	$2,170,317
	2008	$1.59956	$1,924,948	$1,939,159
	2009	$1.56662	$2,030,909	$1,769,883
	2010	$1.55373	$2,085,833	$1,845,309
	2011	$1.54966	$2,100,082	$1,940,741
	2012	$1.53540	$2,141,556	$2,087,487
	2013	$1.45118	$2,234,359	$2,046,674
	2014	$1.29271	$2,373,016	$2,048,874
	2015	$1.27486	$2,399,326	$2,070,644
	2016	$1.28531	$2,445,002	$2,294,466
	2017	$1.29153	$2,549,357	$2,078,673
	2018	$1.30615	$2,658,848	$2,255,805
	2019	$1.28548	$2,681,624	$2,408,548
	2020	$1.28029	$2,780,076	$2,322,348
	2021	$1.29370	$2,873,016	$2,491,734
	2022	$1.27767	$2,929,113	$3,441,089
	2023*	$1.03427	$2,463,538	$2,907,842
	2024*	$1.02609	$2,499,923	$2,848,180
	2025*	$0.99519	$3,165,184	$3,292,077
Re-estimated	2026*	$1.00349	$3,377,554	$3,377,554
Projected	2027*	$0.95454	$3,205,737	$3,205,737

*Income Surtax

Allowable Growth "New Money" Comparison with Similar Size Schools

State Rank	School District	10/1/2024 Enrollment	2025/26 RPDC	10/1/2025 Enrollment	2026/27 RPDC	Dollar Growth	Percent Growth	Per Pupil Growth	Enrollment Change
11	W. Des Moines	8,525.8	$68,104,090	8,249.4	$68,785,131	$681,041	1.00%	$82.56	(276.4)
12	Linn-Marr	7,493.7	$59,859,676	7,448.7	$60,692,008	$832,332	1.39%	$111.74	(45.0)
13	Southeast Polk	7,288.6	$58,221,337	7,299.6	$59,477,141	$1,255,804	2.16%	$172.04	11.0
14	Johnston	6,737.5	$54,052,491	6,673.0	$54,371,604	$319,113	0.59%	$47.82	(64.5)
15	Pleasant Valley	5,497.5	$44,425,298	5,413.2	$44,869,551	$444,253	1.00%	$82.07	(84.3)
16	Cedar Falls	5,464.8	$43,672,617	5,395.1	$44,089,350	$416,733	0.95%	$77.24	(69.7)
17	Marshalltown	5,380.3	$42,983,217	5,297.2	$43,413,049	$429,832	1.00%	$81.14	(83.1)
18	College	5,113.8	$40,849,034	5,026.6	$41,257,525	$408,491	1.00%	$81.27	(87.2)
19	Ottumwa	5,124.3	$40,932,908	4,994.1	$41,342,237	$409,329	1.00%	$81.96	(130.2)
20	Ames	4,534.0	$36,444,292	4,468.9	$36,808,735	$364,443	1.00%	$81.55	(65.1)
21	Muscatine	4,315.9	$34,958,961	4,239.3	$34,820,163	-$138,798	-0.40%	-$32.74	(76.6)
	Average		$47,682,175	5,864.0	$48,175,136	$492,961	0.97%	$78.79	-88.28

Cedar Falls Community School District
Regular Program District Cost Per Pupil
Historical Comparison

Year	State RPDCP	State Growth $	State Growth %	District RPDCP	District Growth $	District Growth %
1991-92	$3,203	$126	4.2%	$3,210	$864,328	5.70%
1992-93	$3,336	$133	4.2%	$3,343	$710,206	4.44%
1993-94	$3,406	$70	2.1%	$3,413	$277,102	1.66%
1994-95	$3,503	$97	2.8%	$3,510	$221,623	1.30%
1995-96	$3,626	$123	3.5%	$3,633	$612,170	3.55%
1996-97	$3,746	$120	3.3%	$3,753	$356,709	2.00%
1997-98	$3,877	$131	3.5%	$3,884	$209,606	1.15%
1998-99	$4,013	$136	3.5%	$4,020	$228,176	1.24%
1999-00*	$4,171	$158	3.9%	$4,178	$32,322	0.17%
2000-01	$4,338	$167	4.0%	$4,345	$232,589	1.24%
2001-02	$4,512	$174	4.0%	$4,519	$368,447	1.93%
2002-03	$4,557	$45	1.0%	$4,564	($401,189)	-2.06%
2003-04	$4,648	$91	2.0%	$4,655	$22,011	0.11%
2004-05	$4,741	$93	2.0%	$4,748	$477,918	2.46%
2005-06	$4,931	$190	4.0%	$4,938	$1,139,311	5.72%
2006-07	$5,128	$197	4.0%	$5,135	$759,999	3.61%
2007-08	$5,333	$205	4.0%	$5,340	$1,084,069	4.97%
2008-09	$5,546	$213	4.0%	$5,553	$1,325,503	5.78%
2009-10**	$5,775	$222	4.0%	$5,775	$955,814	3.94%
2010-11	$5,890	$115	2.0%	$5,890	$1,027,133	4.08%
2011-12***	$5,890	$0	0.0%	$5,890	$1,781,725	6.79%
2012-13	$6,008	$118	2.0%	$6,008	$721,468	2.58%
2013-14+	$6,128	$120	2.0%	$6,128	$1,070,136	3.73%
2014-15	$6,373	$245	4.0%	$6,373	$1,170,257	3.93%
2015-16	$6,453	$80	1.25%	$6,453	$699,763	2.26%
2016-17	$6,598	$145	2.25%	$6,598	$1,586,115	5.26%
2017-18	$6,671	$73	1.11%	$6,671	$1,000,547	3.00%
2018-19++	$6,738	$67	1.00%	$6,738	$343,343	1.00%
2019-20	$6,880	$142	2.06%	$6,880	$1,357,042	3.91%
2020-21	$7,048	$158	2.30%	$7,048	$1,822,939	5.10%
2021-22	$7,227	$169	2.40%	$7,227	$1,575,776	4.16%
2022-23	$7,413	$181	2.50%	$7,413	$1,825,872	4.60%
2023-24	$7,635	$222	3.00%	$7,635	$886,689	2.15%
2024-25	$7,826	$191	2.50%	$7,826	$1,094,251	2.60%
2025-26	$7,988	$157	2.00%	$7,983	$432,402	1.00%
2026-27	$8,148	$160	2.00%	$8,143	$416,733	1.00%

Ten Year Average	$7,357	$152	2.09%	$7,356	$1,075,559	2.85%

* $38.00 Adjustment for TAG funding State growth was at 3.0% or $120/pupil
** State of Iowa issues 10% budget reversion for FY10.
*** Includes addition of 288 Price Laboratory School students for FY12.
\+ Does not include $583,488 in one-time "plus 2%" monies
++ Includes budget guarantee funding
^ Estimated 2.00% SSA

Black Hawk County Auditor's Valuation Report
Taxable (Rollback) Valuations as of January 1, xxxx

Budget Year	Cedar Falls CSD	% Up / Down	Cedar Falls TIF	% Up / Down	Total
1996	$663,511,657	15.37%	$5,307,948	27.32%	$668,819,605
1997	$615,064,457	-7.30%	$6,782,515	27.78%	$621,846,972
1998	$629,791,801	2.39%	$7,868,351	16.01%	$637,660,152
1999	$690,594,785	9.65%	$18,397,551	133.82%	$708,992,336
2000	$726,511,786	5.20%	$22,792,830	23.89%	$749,304,616
2001	$812,430,965	11.83%	$39,796,450	74.60%	$852,227,415
2002	$843,579,373	3.83%	$48,753,438	22.51%	$892,332,811
2003	$898,718,378	6.54%	$52,254,879	7.18%	$950,973,257
2004	$924,298,575	2.85%	$69,075,404	32.19%	$993,373,979
2005	$1,013,637,612	9.67%	$106,943,234	54.82%	$1,120,580,846
2006	$1,028,905,553	1.51%	$125,933,694	17.76%	$1,154,839,247
2007	$1,089,243,485	5.86%	$153,510,211	21.90%	$1,242,753,696
2008	$1,126,725,623	3.44%	$159,055,914	3.61%	$1,285,781,537
2009	$1,216,494,959	7.97%	$186,995,589	17.57%	$1,403,490,548
2010	$1,271,227,864	4.50%	$210,097,130	12.35%	$1,481,324,994
2011	$1,312,810,513	3.27%	$235,930,459	12.30%	$1,548,740,972
2012	$1,394,788,675	6.24%	$228,952,490	-2.96%	$1,623,741,165
2013	$1,539,679,334	10.39%	$238,279,052	4.07%	$1,777,958,386
2014	$1,765,749,164	14.68%	$69,938,785	-70.65%	$1,835,687,949
2015	$1,620,002,240	-8.25%	$262,029,070	274.65%	$1,882,031,310
2016	$1,646,442,620	1.63%	$255,379,885	-2.54%	$1,901,822,505
2017	$1,705,405,959	3.58%	$268,498,450	5.14%	$1,973,904,409
2018	$1,881,942,714	10.35%	$155,010,642	-42.27%	$2,036,953,356
2019	$1,952,212,278	3.73%	$133,875,589	-13.63%	$2,086,087,867
2020	$2,066,808,994	5.87%	$104,625,052	-21.85%	$2,171,434,046
2021	$2,086,876,515	0.97%	$133,902,299	27.98%	$2,220,778,814
2022	$2,080,362,578	-0.31%	$212,187,379	58.46%	$2,292,549,957
2023	$2,180,082,350	4.79%	$202,188,979	-4.71%	$2,382,271,329
2024	$2,191,032,387	0.50%	$207,302,135	2.53%	$2,398,334,522
2025	$2,283,332,046	4.21%	$277,035,194	33.64%	$2,560,367,240
2026	$2,398,850,007	5.06%	$219,065,261	-20.93%	$2,617,915,268
2027	$2,453,819,040	2.29%	$280,786,269	28.17%	$2,734,605,309

Management Fund

→ **Maximum Levy:** None per $ 1,000 Assessed Valuation
→ **Approval:** Board Approved
→ **Length:** One Year
→ **Iowa Code:** 96.31;279.46
→ **Uses:** Pay for the cost of insurance agreements (not health), contract indebtedness, self-insurance programs, unemployment, and early retirement benefits.

	Fiscal Year	Tax Rate	Authorized	Total Revenue (Period 13/CAR)	Expenditures (Period 13/CAR)
	2007	$0.45903	$499,995	$560,441	$669,003
	2008	$0.44376	$500,000	$616,925	$704,461
	2009	$0.47267	$575,001	$665,305	$562,533
	2010	$0.47198	$600,000	$758,699	$760,318
	2011	$0.55987	$735,000	$826,438	$515,556
	2012	$0.46602	$650,000	$772,320	$533,863
	2013	$0.35722	$550,000	$609,979	$537,336
	2014	$0.25485	$450,000	$475,015	$612,012
	2015	$0.30864	$499,997	$593,423	$656,032
	2016	$0.32191	$530,006	$585,224	$646,823
	2017	$0.29319	$500,008	$589,504	$595,052
	2018	$0.37112	$698,427	$756,851	$617,838
	2019	$0.30688	$600,000	$634,040	$668,117
	2020	$0.24192	$500,000	$524,667	$666,190
	2021	$0.23959	$500,000	$521,641	$738,402
	2022	$0.36051	$750,000	$772,495	$790,628
	2023	$0.37155	$810,000	$810,629	$908,427
	2024	$0.50205	$1,100,000	$1,124,825	$1,082,764
	2025	$0.85402	$1,950,000	$1,981,782	$1,404,533
Re-estimate(	2026	$0.82560	$1,980,500	$2,049,189	$1,609,634
Projected	2027	$0.87796	$2,154,350	$2,197,748	$1,752,086

Secure a Future for Education (SAVE) Fund

(Formally LOT)

→ Maximum Levy: 1 Cent - Apportioned by State Wide Student Enrollment

→ Approval: Legislative with Local Voter Approval of Revenue Purpose

→ Length: Until June 30, 2051

→ Iowa Code: 422F

→ Uses: "To be used solely for infrastructure needs: Construction, reconstruction, repair, purchase or remodeling of schoolhouses, stadiums, gyms, and the procurement of schoolhouse construction sites, and site improvements.

	Fiscal Year	Tax Rate	Tax Revenue (Period 13)	Bond/Grant/ Other Rev. (CAR)	Expenditures (Period 13/CAR)
	2007	$0.01	$3,839,801	$260,884	$2,431,454
	2008	$0.01	$4,376,493	$272,526	$7,441,392
	2009	$0.01	$4,516,507	$10,204,547	$3,787,828
	2010	$0.01	$4,514,284	$243,410	$13,523,718
	2011	$0.01	$3,607,002	$20,545,769	$15,683,483
	2012	$0.01	$3,672,221	$106,027	$6,760,370
	2013	$0.01	$4,468,108	$48,817	$10,501,447
	2014	$0.01	$4,227,019	$10,088,885	$10,746,677
	2015	$0.01	$4,613,875	$35,647	$4,649,522
	2016	$0.01	$4,682,586	$43,034	$3,116,412
	2017	$0.01	$4,831,500	$52,038	$6,760,544
	2018	$0.01	$4,791,570	$1,563,920	$11,857,860
	2019	$0.01	$5,259,465	$1,013,917	$8,716,685
	2020	$0.01	$5,424,200	$10,191,985	$9,200,435
	2021	$0.01	$5,358,688	$32,957,838	$12,726,085
	2022	$0.01	$6,558,192	$57,713	$34,934,464
	2023	$0.01	$7,601,111	$864,838	$7,736,382
	2024	$0.01	$7,271,968	$571,050	$6,158,283
	2025	$0.01	$7,308,136	$918,064	$5,197,311
Re-estimated	2026	$0.01	$7,470,655	$819,109	$9,964,622
Projected	2027	$0.01	$7,420,475	$595,000	$14,781,545

Physical Plant & Equipment Levy

- Maximum Levy: $1.67 per $ 1,000 Assessed Valuation
- Approval: $1.34 Majority Voter Election. .33 Board Approved
- Length: Ten Years - Renewed for Ten Additional Years on 12/6/2016
- Beginning Date: July 1, 2008/July 1, 2018
- Iowa Code: 298.2, 298.3
- Uses: "For Asbestos projects, property acquisition, improvement of grounds and schoolhouses, energy conservation projects, procurement of transportation equipment, vehicles, single item equipment or bundled technology systems exceeding $500 in value, etc."

	Fiscal Year	Board Rate	Authorized	Voted Rate	Authorized	Total Revenue (Period 13/CAR)	Total Expenditures (Period 13/CAR)
	2007	$0.33000	$410,109	$0.67000	$832,645	$1,354,344	$1,110,960
	2008	$0.33000	$424,308	$0.67000	$861,474	$1,494,447	$675,772
	2009	$0.32897	$461,706	$1.33583	$1,874,825	$2,386,386	$1,210,177
	2010	$0.33000	$488,837	$1.34000	$1,984,975	$2,640,529	$2,104,999
	2011	$0.33000	$511,085	$1.34000	$2,075,313	$2,889,746	$3,491,716
	2012	$0.33000	$535,835	$1.34000	$2,175,813	$2,901,876	$3,849,017
	2013	$0.33000	$586,726	$1.34000	$2,382,464	$3,237,551	$2,100,266
	2014	$0.33000	$605,777	$1.34000	$2,459,822	$3,741,544	$3,276,279
	2015	$0.33000	$621,070	$1.34000	$2,521,922	$3,228,462	$2,733,926
	2016	$0.33000	$627,601	$1.34000	$2,548,442	$3,280,567	$2,890,826
	2017	$0.33000	$651,388	$1.34000	$2,645,032	$3,451,837	$2,802,596
	2018	$0.33000	$672,195	$1.34000	$2,729,517	$3,898,564	$3,894,860
	2019	$0.33000	$688,409	$1.34000	$2,795,348	$3,732,705	$3,729,577
	2020	$0.33000	$716,573	$1.34000	$2,909,722	$3,779,096	$3,704,555
	2021	$0.33000	$732,857	$1.34000	$2,975,844	$3,976,188	$3,499,362
	2022	$0.33000	$756,541	$1.34000	$3,072,017	$4,070,281	$3,153,791
	2023	$0.33000	$786,150	$1.34000	$3,192,244	$4,098,678	$5,017,806
	2024	$0.33000	$791,450	$1.34000	$3,213,768	$10,628,221	$9,974,786
	2025	$0.33000	$844,921	$1.34000	$3,430,892	$17,442,028	$11,045,477
Re-estimated	2026	$0.33000	$863,912	$1.34000	$3,508,006	$10,200,414	$10,691,493
Projected	2027	$0.33000	$902,420	$1.34000	$3,664,371	$5,285,370	$10,571,696

Debt Service Fund

→ Maximum Levy:	$4.05 per $1,000 Assessed Valuation
→ Approval:	60% Voter Approved
→ Length:	No more than 20 years for each voter approved issue
→ Iowa Code:	298.18, 298A.10
→ Uses:	Pay principal and interest on bonded indebtedness for the purchase purchase, construction, furnishing, reconstruction, repairing, improving or remodeling a schoolhouse or schoolhouses and additions thereto, gymnasium, stadium, field house, school bus garage, teachers or superintendents home or homes, and procuring a site or sites therefor, or improving a site for an athletic field, or improving a site already owned for an athletic field, and for any one or more of such purposes.

	Fiscal Year	Tax Rate	Authorized	Total Revenue	Bond/Grant/ Other Rev. (CAR)	Total Transfers (Period 13/CAR)	Expenditures (Period 13/CAR)
	2007	$0.00000	$0	$0		$175,400	$175,400
	2008	$0.00000	$0	$0		$5,175,400	$5,175,400
	2009	$0.00000	$0	$0		$132,700	$132,700
	2010	$0.00000	$0	$0		$265,400	$265,400
	2011	$0.00000	$0	$0		$10,265,450	$10,265,450
	2012	$0.00000	$0	$0		$1,835,232	$1,835,232
	2013	$0.00000	$0	$0		$1,770,141	$1,770,141
	2014	$0.00000	$0	$4,010		$3,272,269	$3,276,279
	2015	$0.00000	$0	$6,567		$3,272,275	$3,278,841
	2016	$0.00000	$0	$5,086		$2,775,355	$2,780,441
	2017	$0.00000	$0	$5,262	$15,580,000	$4,979,119	$20,564,381
	2018	$1.18791	$2,419,717	$2,500,834	$0	$3,557,800	$5,737,435
	2019	$1.16160	$2,423,200	$2,494,849	$0	$2,342,830	$5,135,825
	2020	$1.21290	$2,434,800	$2,497,698	$0	$3,476,480	$5,926,353
	2021	$1.08246	$2,403,900	$2,483,750	$0	$4,799,851	$7,335,818
	2022	$1.03435	$2,371,300	$60,722	$70,080,173	$3,608,938	$5,983,338
	2023	$3.12001	$7,432,710	$23,697	$0	$4,004,320	$11,393,820
	2024	$3.11211	$7,463,875	$152,813	$0	$3,915,495	$11,381,070
	2025	$2.90028	$7,425,775	$134,386	$0	$3,613,764	$11,402,615
Re-estimated	2026	$2.82168	$7,386,925	$201,687	$0	$3,935,525	$11,329,850
Projected	2027	$2.73691	$7,484,375	$144,837	$0	$3,898,785	$11,385,860

Cedar Falls Community School District
Property Tax Rate
April 13, 2026

	2026/27		2025/26		2024/25		2023/24		2022/23
Operating Fund:	Dollars	Rate	Dollars	Rate	Dollars	Rate	Dollars	Rate	Dollars
Combined District Cost	$ 18,235,825	7.43161	$ 18,170,403	7.57463	$ 17,557,885	7.68959	$17,327,473	7.90836	$17,393,937
Scale Down/1% Guarantee	$ -	0.00000	$ 47,119	0.01964	$0	0.00000	$0	0.00000	$0
SBRC Dropout Prevention	$ 1,077,401	0.43907	$ 1,069,188	0.44571	$ 1,054,623	0.46188	$1,023,013	0.46691	$910,603
Instructional Support	$ 2,610,282	0.95454	$ 2,627,060	1.00349	$ 2,548,044	0.99519	$2,460,913	1.02609	$2,463,917
Cash Reserve Levy	$ -	0.00000	$ 400,000	0.16675	$ 491,656	0.21532	$1,300,765	0.59368	$2,718,067
Sub-total - Operating Fund	$ 21,923,508	8.82522	$ 22,313,770	9.21022	$21,652,208	9.36198	$22,112,164	9.99504	$23,486,524
Management Fund	$ 2,154,350	0.87796	$ 1,980,500	0.82560	$1,950,000	0.85402	$1,100,000	0.50205	$810,000
PPEL Fund - (Regular)	$ 902,420	0.33000	$ 863,912	0.33000	$844,921	0.33000	$791,450	0.33000	$786,150
(Voted)	$ 3,664,371	1.34000	$ 3,508,006	1.34000	$3,430,892	1.34000	$3,213,768	1.34000	$3,192,244
Debt Service	$ 7,484,375	2.73691	$ 7,386,925	2.82168	$7,425,775	2.90028	$7,463,875	3.11211	$7,432,700
Grand Total	$ 36,129,024	14.11009	$ 36,053,113	14.52750	$35,303,796	14.78628	$34,681,257	15.27920	$35,707,618
Taxable Valuation less TIF incl. Gas & Electric	$2,453,819,040		$2,398,850,007		$2,283,332,046		$2,191,032,387		$2,180,082,350
Next Year % Increase	2.29%		5.06%		4.21%		0.50%		4.79%
5 Yr. Cumulative % Increase	12.56%		15.31%		9.41%		6.01%		11.67%
Taxable Valuation less TIF w/o Gas & Electric	$2,446,609,626		$2,391,478,611		$2,276,062,083		$2,184,091,275		$2,172,684,843
TIF Valuation	$280,786,269		$219,065,261		$277,035,194		$207,302,135		$202,188,979
Total Valuation w/ TIF	$2,734,605,309		$2,617,915,268		$2,560,367,240		$2,398,334,522		$2,382,271,329
Yearly Tax Val. w/ TIF % Inc.	4.46%		2.25%		6.76%		0.67%		3.91%
Cumulative 10 Yr. % Inc.	34.25%		32.63%		34.63%		27.43%		29.78%
Cumulative 10 Yr. Avg. Inc.	3.43%		3.26%		3.46%		2.74%		2.98%

Taxation Rate Comparison
25 Largest Schools In Iowa
2025/26 Tax Rates

All Funds Tax Levy Rank

District	General	Mgt.	PPEL	Playground	Debt	Total	25 Largest Schools Tax Levy Rank	Oct. 1 Certified Enrollment	Certified Enrollment Rank	State Tax Levy Rank
Pleasant Valley	9.6629	0.8603	1.6700	0.0000	0.0000	12.1932	1	5,413.2	15	20
West Des Moines	9.5295	0.8834	1.6700	0.1350	0.0000	12.2179	2	8,249.4	11	211
Bettendorf	9.8434	0.8288	1.6700	0.0000	0.0000	12.3422	3	3,776.9	22	194
Sioux City	10.1417	1.9113	0.3300	0.0000	0.0000	12.3830	4	14,181.4	5	16
Dubuque	11.3043	0.7301	1.0000	0.0000	0.0000	13.0344	5	9,665.7	9	155
Cedar Rapids	9.9546	2.0233	1.6700	0.0000	0.0000	13.6479	6	15,901.2	2	127
Davenport	10.1995	1.9488	1.6700	0.0000	0.0000	13.8183	7	13,370.5	6	121
Muscatine	10.6563	1.5822	1.6700	0.0000	0.0000	13.9085	8	4,239.3	21	116
Ames	7.7820	0.5577	1.6700	0.0000	4.0481	14.0578	9	4,468.9	20	108
Cedar Falls	9.2102	0.8256	1.6700	0.0000	2.8217	14.5275	10	5,395.1	16	91
Des Moines	10.5499	2.2557	1.6700	0.1350	0.0000	14.6106	11	30,159.7	1	94
Ottumwa	11.6266	1.2284	1.6700	0.1350	0.0000	14.6600	12	4,994.1	19	92
Johnston	11.9082	1.3389	1.6700	0.0000	0.0000	14.9171	13	6,673.0	14	79
Clinton	10.7910	0.5988	1.0800	0.0000	2.6992	15.1690	14	3,614.9	23	73
Southeast Polk	9.9376	1.6821	1.6700	0.0000	2.1339	15.4236	15	7,299.6	13	15
Marshalltown	10.2790	1.1751	1.6700	0.1350	2.7000	15.9591	16	5,297.2	17	58
Burlington	13.4463	0.8538	1.6700	0.0000	0.0000	15.9701	17	3,560.2	24	48
Ankeny	11.2748	0.6018	1.6700	0.0000	2.4539	16.0005	18	12,682.0	7	47
Council Bluffs	12.8013	1.0863	1.6700	0.0000	0.4902	16.0478	19	8,309.3	10	46
Iowa City	11.6109	1.1130	1.6700	0.0000	1.6670	16.0609	20	14,369.6	4	45
College	11.1486	0.3716	1.0000	0.0000	4.0483	16.5685	21	5,026.6	18	37
Waterloo	14.6209	1.1255	1.0000	0.0000	0.0000	16.7464	22	10,524.2	8	10
Norwalk	9.8605	2.0376	1.6700	0.0000	4.0499	17.6180	23	3,494.8	25	19
Waukee	10.9710	1.0716	1.6700	0.0000	4.0462	17.7588	24	14,411.6	3	19
Linn-Mar	13.4693	0.9908	1.6700	0.1350	1.7296	17.9947	25	7,448.7	12	9

Average	10.9032	1.1873	1.5124	0.0270	1.3155	14.9454

Cedar Falls ranked 10th in overall tax rate when compared to the 25 largest school districts in FY2026.
325 School Districts for FY2026.

Taxation Rate Comparison
25 Largest Schools In Iowa
2025/26 Tax Rates

General Fund Tax Levy Rank

District	Combined Dist. Cost	Cash Reserve Levy	Inst. Support Levy	Total	25 Largest Schools Tax Levy Rank	Oct. 1 Certified Enrollment	Certified Enrollment Rank	State Tax Levy Rank
Ames	7.3420	0.0000	0.4400	7.7820	1	4,468.9	20	278
Cedar Falls	8.0400	0.1668	1.0035	9.2103	2	5,395.1	16	161
West Des Moines	7.4292	1.1908	0.9095	9.5295	3	8,249.4	11	137
Pleasant Valley	8.3578	0.0000	1.3051	9.6629	4	5,413.2	15	125
Bettendorf	8.5938	0.0000	1.2496	9.8434	5	3,776.9	22	114
Norwalk	8.5761	0.1156	1.1688	9.8605	6	3,494.8	25	111
Southeast Polk	8.7282	0.8318	0.3776	9.9376	7	7,299.6	13	106
Cedar Rapids	8.6014	1.1545	0.1986	9.9545	8	15,901.2	2	105
Sioux City	9.3212	0.0000	0.8205	10.1417	9	14,181.4	5	90
Davenport	8.7914	0.0000	1.4081	10.1995	10	13,370.5	6	85
Marshalltown	9.3644	0.0000	0.9146	10.2790	11	5,297.2	17	77
Des Moines	9.1214	0.0000	1.4285	10.5499	12	30,159.7	1	59
Muscatine	8.6022	0.9493	1.1049	10.6564	13	4,239.3	21	52
Clinton	9.0342	0.7984	0.9584	10.7910	14	3,614.9	23	48
Waukee	7.9673	1.9576	1.0460	10.9709	15	14,411.6	3	43
College	7.8386	2.2446	1.0654	11.1486	16	5,026.6	18	38
Ankeny	8.1780	1.8485	1.2483	11.2748	17	12,682.0	7	34
Dubuque	8.5441	1.6010	1.1592	11.3043	18	9,665.7	9	33
Iowa City	8.0778	3.2274	0.3058	11.6110	19	14,369.6	4	25
Ottumwa	9.1368	2.1395	0.3502	11.6265	20	4,994.1	19	24
Johnston	8.2280	2.5457	1.1346	11.9083	21	6,673.0	14	16
Council Bluffs	9.0312	2.2087	1.5614	12.8013	22	8,309.3	10	9
Burlington	9.2754	2.6362	1.5347	13.4463	23	3,560.2	24	6
Linn-Mar	8.2561	3.7795	1.4338	13.4694	24	7,448.7	12	5
Waterloo	9.3721	3.8689	1.3799	14.6209	25	10,524.2	8	2

Average	8.55235	1.33059	1.02028	10.90322

Cedar Falls ranked 2nd in general fund tax rate when compared to the 25 largest school districts in FY2026.
325 School Districts for FY2026.

Taxation Rate Comparison
25 Largest Schools In Iowa
2025/26 Tax Rates

Assessed Valuation per Student Rank

District	Net Value per Pupil w/o TIF	25 Largest School Valuation/ Student Rank	Statewide Assessed Valuation per Student Rank	Oct. 1 Certified Enrollment	Oct. 1 Certified Enrollment	General Fund Levy	25 Largest Schools GF Tax Levy Rank
Ames	$731,669	1	67	4,468.9	20	7.7820	278
West Des Moines	$689,131	2	77	8,249.4	11	9.5295	137
College	$541,981	3	157	5,026.6	18	11.1486	38
Iowa City	$511,518	4	173	14,369.6	4	11.6109	25
Waukee	$490,670	5	187	14,411.6	3	10.9710	43
Bettendorf	$473,080	6	200	3,776.9	22	9.8434	114
Ankeny	$455,989	7	206	12,682.0	7	11.2748	34
Dubuque	$444,396	8	221	9,665.7	9	11.3043	33
Johnston	$443,407	9	223	6,673.0	14	11.9082	16
Cedar Falls	$438,964	10	228	5,395.1	16	9.2102	161
Pleasant Valley	$413,605	11	246	5,413.2	15	9.6629	125
Cedar Rapids	$398,568	12	261	15,901.2	2	9.9546	105
Davenport	$390,788	13	269	13,370.5	6	10.1995	85
Southeast Polk	$367,048	14	278	7,299.6	13	9.9376	106
Muscatine	$366,107	15	279	4,239.3	21	10.6563	52
Linn-Mar	$363,639	16	281	7,448.7	12	13.4693	5
Norwalk	$326,778	17	298	3,494.8	25	9.8605	111
Council Bluffs	$326,525	18	299	8,309.3	10	12.8013	9
Des Moines	$301,435	19	307	30,159.7	1	10.5499	59
Burlington	$286,989	20	312	3,560.2	24	13.4463	6
Clinton	$279,553	21	314	3,614.9	23	10.7910	48
Waterloo	$262,954	22	318	10,524.2	8	14.6209	2
Marshalltown	$242,003	23	321	5,297.2	17	10.2790	77
Sioux City	$227,609	24	322	14,181.4	5	10.1417	90
Ottumwa	$190,631	25	325	4,994.1	19	11.6266	24
Average	$398,601		247				

Cedar Falls ranked 10th in overall assessed valuation per student when compared to the 25 largest school districts in FY2026.
325 School Districts for FY2026.