



Cedar Falls Community School District

2025/2026 Certified Budget Presentation
April 28, 2025

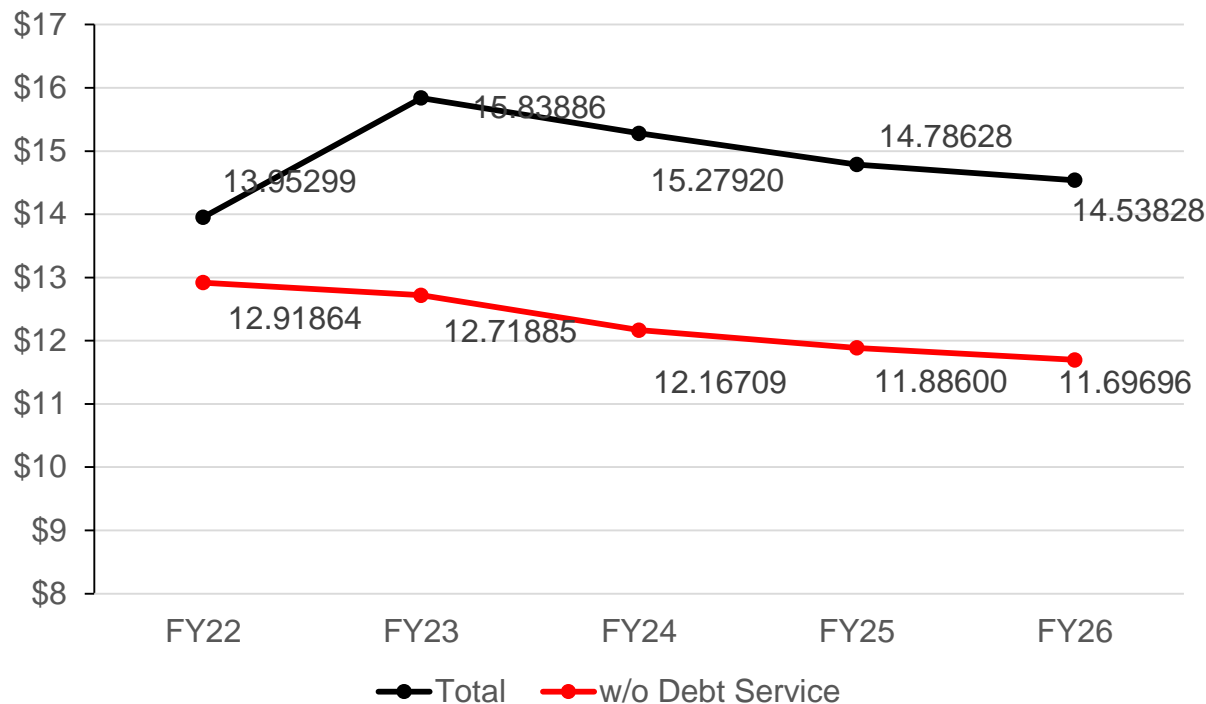




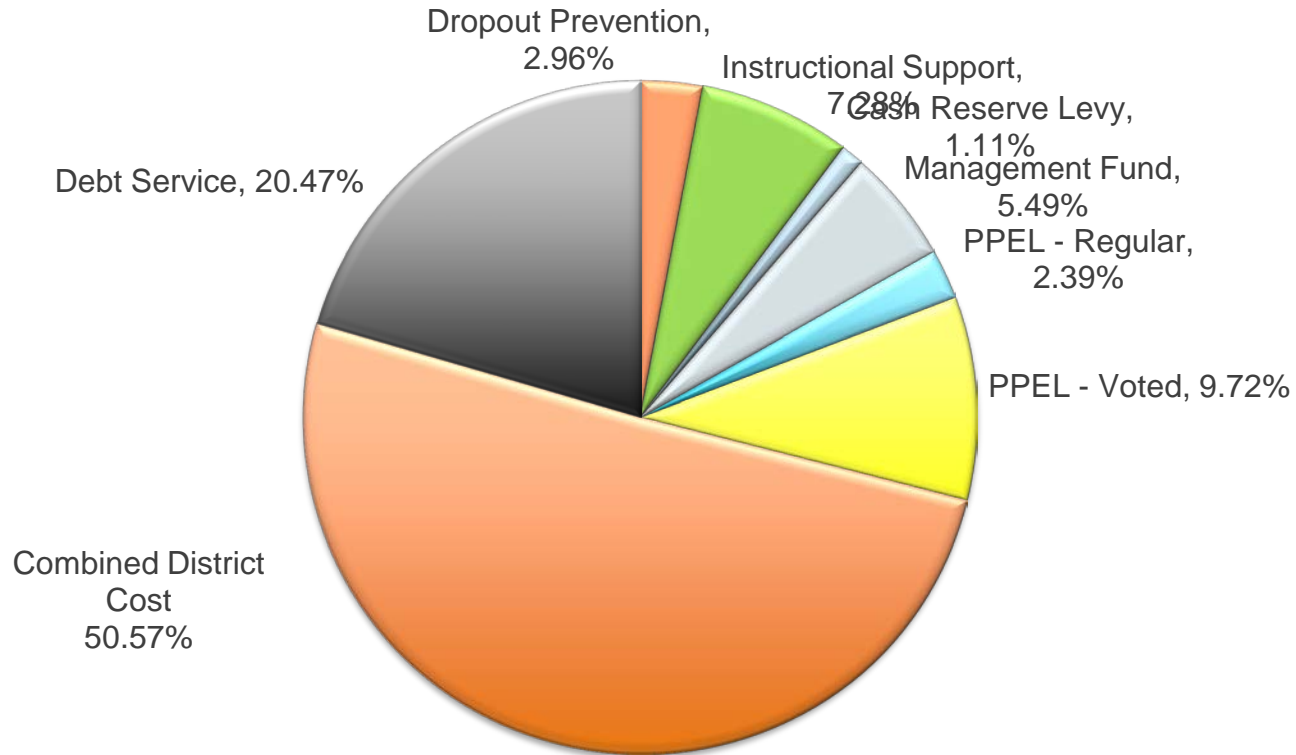
Summary

● Combined District Cost	\$18,196,250	
● Program Adjustment	\$ 47,119	
● Dropout Prevention	\$ 1,069,188	
● Cash Rev. Levy – SBRC	<u>\$ 400,000</u>	
● Sub-Total General Fund	\$19,712,557	\$ 8.21751
● Instructional Support Levy	\$ 2,627,060	\$ 1.00349
● Management Fund	\$ 1,980,500	\$ 0.82560
● Voted PPEL Levy	\$ 3,508,006	\$ 1.34000
● Regular PPEL Levy	\$ 863,912	\$ 0.33000
● Debt Service Levy	<u>\$ 7,386,925</u>	<u>\$ 2.82168</u>
● Total	\$36,078,960	\$14.53828

Total Property Tax Rate History



2025/26 Property Tax Breakdown



Due to rounding, percentages may not equal 100.0%

2025/26 Budget

	2025-26 Estimated Expenditures	Est. Amount Necessary to be Raised by Property Taxation
General Operating Fund	\$76,810,670	\$22,271,630
Student Activity Fund	\$1,318,183	\$0
Management Fund	\$1,619,184	\$1,974,405
Fiduciary Funds	\$66,198	\$0
Capital Projects	\$0	\$0
Capital Projects (SAVE)	\$8,662,070	\$0
Physical Plant & Equipment Levy	\$8,025,300	\$4,359,608
Debt Service Fund	\$11,329,850	\$7,366,119
Nutrition Fund	\$3,825,649	\$0
Total	\$111,657,104	\$35,971,762

Projected Residential Property Tax

		2024/25	2025/26
● Prop. Value		\$100,000	\$100,000
● Rollback <small>(Set by IA Dept of Rev)</small>	X	<u>0.463428</u>	<u>0.474316</u>
● Taxable Value prior to Credits		\$ 46,343	\$ 47,432
● Homestead Credit	-	<u>\$ 4,850</u>	<u>\$ 4,850</u>
● Total Taxable Value	=	\$ 41,493	\$ 42,582
● Tax Rate	-	<u>0.145383</u>	<u>0.145383</u>
● Est. Net Tax		\$ 614.00	\$ 619.00
● Total Change		\$5.00	



2024/25 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.



2024/25 School Budget Amendment

- Amendment to 2024/25 Budget
 - Noninstructional Program
 - Amend expenditures from \$3,370,414 to \$3,527,166
 - Increase in supplies/food costs & added district chef
 - Other Expenditures
 - Amend expenditures from \$32,530,689 to \$39,640,270
 - Project timing and construction of Scheels TPC