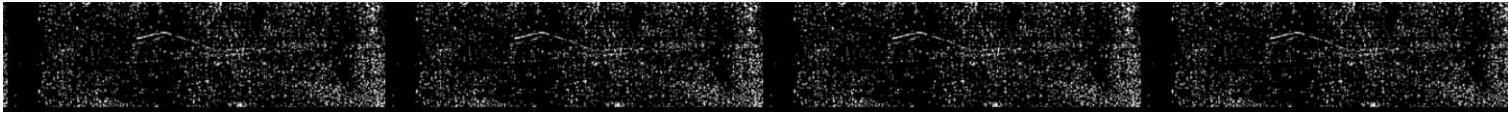


AHSTW School Budget & Property Tax Information

Prepared and Presented by Darin Jones

March 18, 2026





- FY '26 – Budget Enrollment: 788.2 students ** Decreased Enrollment
- FY '27 - Budget Enrollment: 763.0 students
- FY '26 - Instructional Enrollment: 718.0 students ** Decreased Enrollment
- FY '27 - Instructional Enrollment: 691.0 students

- FY '26 - AHSTW Regular Program Cost Per Pupil: \$7,836.00
- FY '27 - AHSTW Regular Program Cost Per Pupil: \$8,153.00 [2% - SSA: Used to establish tax rate]

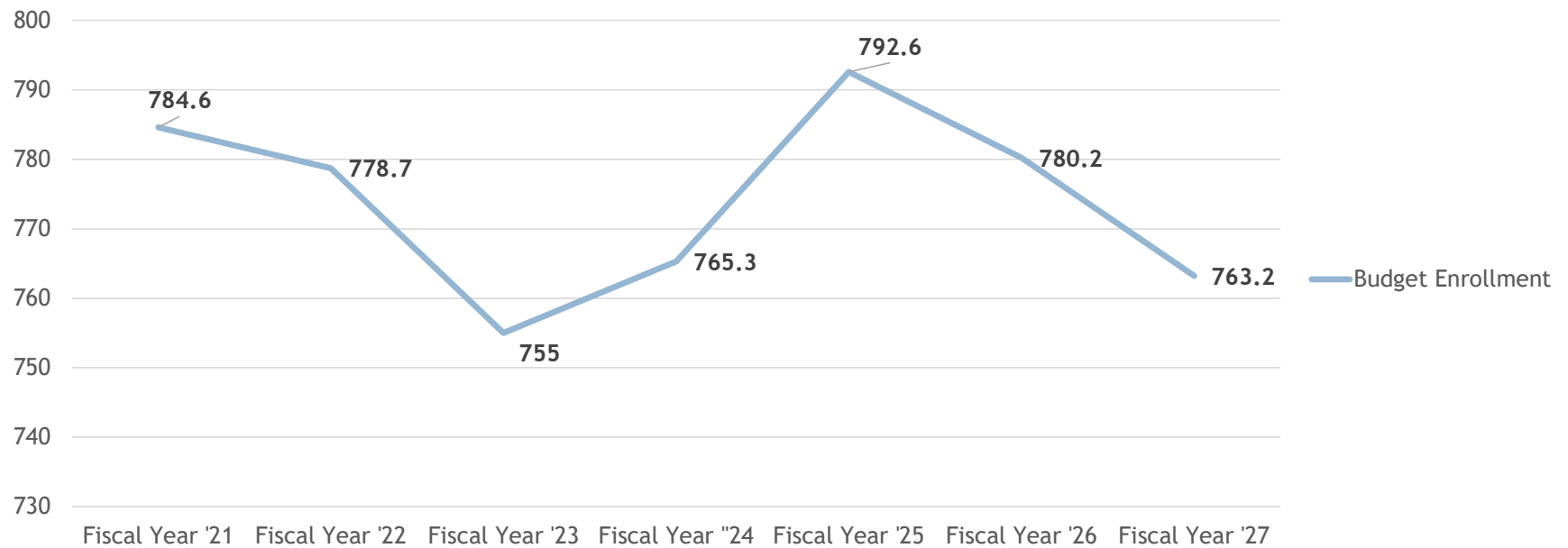
- Special Education Weighting:

		FY '27	FY '26
▪ Tier I: 0.72 -	33.84	25.92	
▪ Tier II: 1.21 -	50.84	50.24	
▪ Tier III: 2.74 --	<u>32.88</u>	<u>27.40</u>	
▪ Total Weighted Enrollment:		117.56	104.56

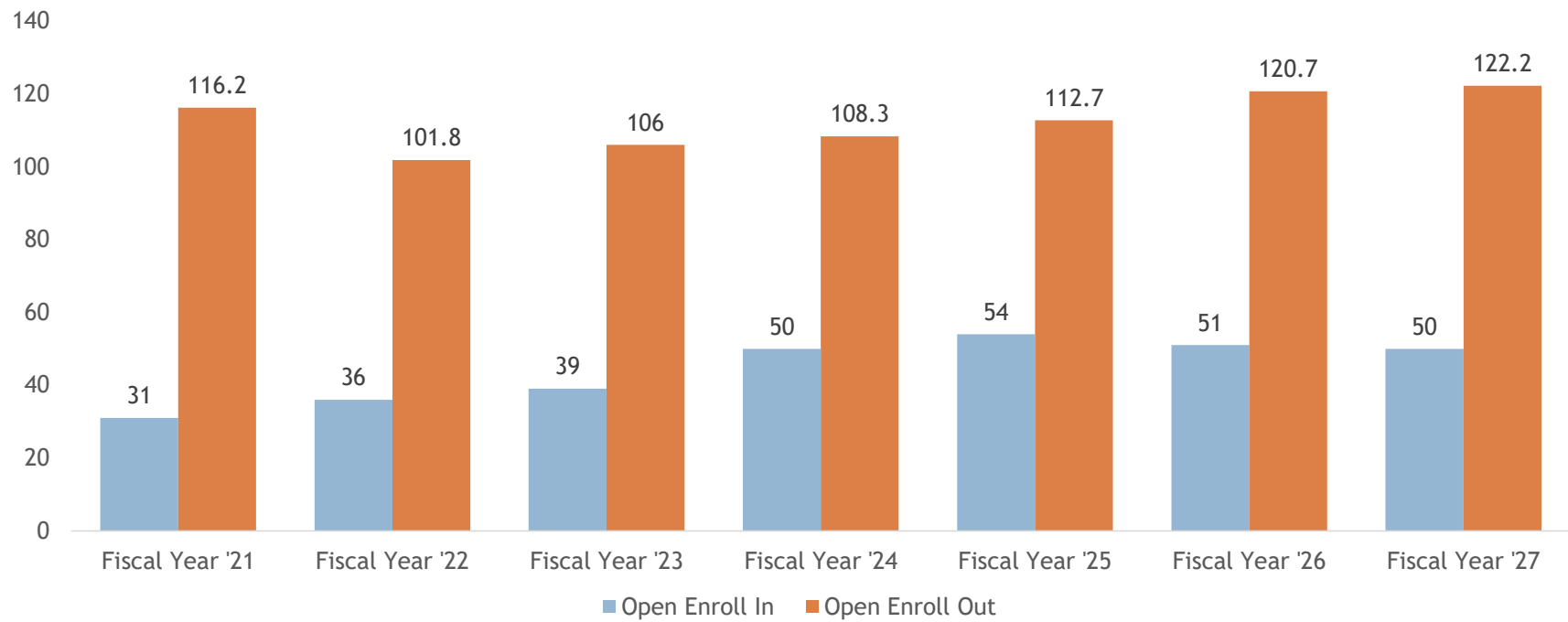


Budget Enrollment Trend

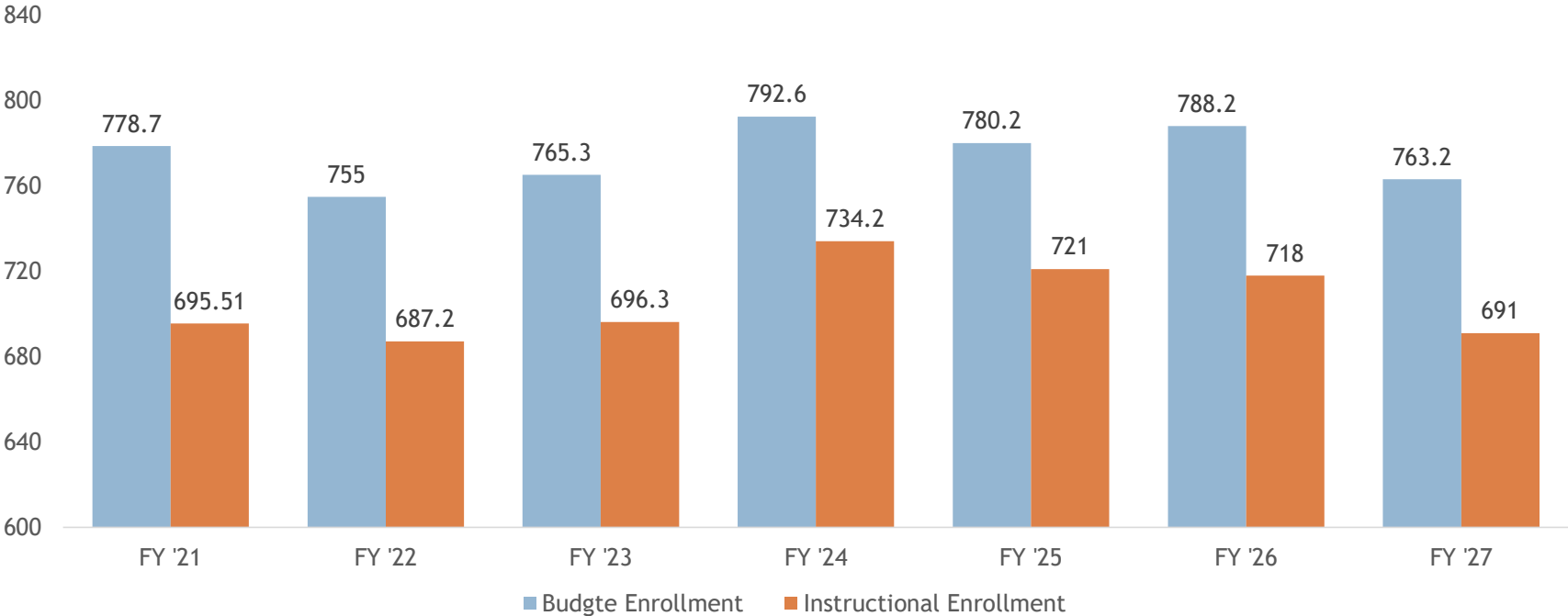
7 Year Enrollment - Review



Open Enrollment Trends



Enrollment Trends



AHSTW School District Property Tax Levy Trend

Type of Levy	FY 2024	FY 2025	FY 2026
Uniform Levy	\$5.40	\$5.40	\$5.40
Additional Levy	\$1.88316	\$1.7354	\$1.83602
SBRC Cash Reserve Levy	\$0.00	\$0.00	\$0.00
Regular Cash Levy	\$0.00	\$0.00	\$0.19524
Instructional Support Levy	\$0.63059	\$0.75762	\$0.77684
Total Operations Levy	\$7.91375	\$7.89126	\$8.20810
Management Levy	\$0.35309	\$0.33179	\$0.16558
Board PPEL	\$0.33	\$0.33	\$0.33
Voter Approved PPEL	\$1.00	\$1.00	\$1.00
PERL	\$0.00	\$0.00	\$0.00
Debt Service	\$2.31294	\$2.31484	\$2.21310
Total / Non-General Fund Levies	\$3.99603	\$3.97663	\$3.70868
Total School Levy <i>FY '25 & '26 : Adjusted to 2nd rate after Legislation. [PTR Bill]</i>	\$11.90978	\$11.90078/\$11.86789	\$11.91678 / \$11.86196



AHSTW Proposed Budgets – FY 2027

Type of Levy	FY 2027
Uniform Levy (\$5.40 - Formula Driven)	\$5.40
Additional Levy (Formula Drive)	\$1.90978
Regular CRL - Other - (Board Controlled)	\$0.00
SBRC Cash Reserve Levy - (Board Controlled)	\$1.01246
Instructional Support Levy - (Board Controlled)	\$0.73616
<i>Total Operations Levy</i>	<i>\$9.05840</i>
Management Levy - (Board Controlled)	\$0.00
Board PPEL - (Board Controlled)	\$0.33
Voter Approved PPEL - (Voter Controlled)	\$1.00
PERL - (Voter Approved)	\$0.00
Debt Service - (Board / Voter)	\$1.48892
<i>Total / Non-General Fund Levies</i>	<i>\$2.81892</i>
<i>Total School Levy</i>	<i>\$11.87732</i>

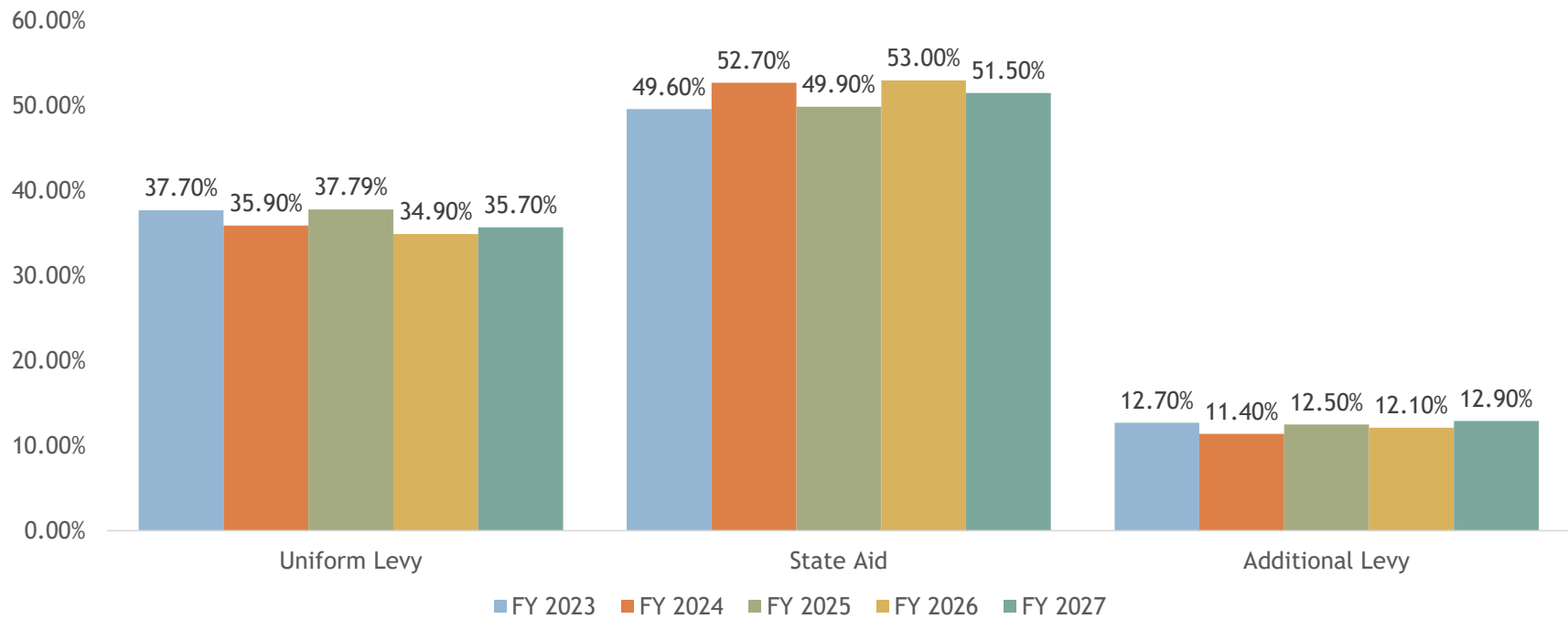


Key Points in Proposed Budget FY '27 - #1

- State Supplemental Aid was passed by the Iowa State Legislature at 2.0%. With 2.0% SSA and a decrease in enrollment AHSTW CSD will be on the budget guarantee for fiscal year 2027. This year I will again ask the AHSTW Board of Education to pass the resolution to pass the budget guarantee for next fiscal year.
 - In past budgets the budget guarantee has been a local property tax, but the State of Iowa has discussed funding this amount for fiscal year 2027.
- The Uniform Levy in the State of Iowa is set at \$5.40 per thousand dollars of valuation and paid by all state taxpayers. This is also part of the State Aid Formula.
- The Additional Levy is also part of the state aid formula and districts do not have control over the amount levied in this area.
- Instructional Support Levy allows school districts to utilize an Income Surtax. Currently, we have maintained the income surtax rate at 1% for FY '27, The Income Surtax rate was established at 1% in FY '26.
- The total operations levy increased from FY'26 [\$0.19524] to FY '27 [\$1.01246] due to our ability to fully utilize the Cash Reserve Levy this year.
- AHSTW Community School District saw an increase in property valuations between Fiscal Year 2026 [2024] and Fiscal Year 2027 [2025] in the amount of \$22,152,610.00.



Budget Comparison – Operational Levies Fiscal Years '23 – Fiscal Year '27



Key Points in Proposed Budget

FY '27 - #2

On July 1, 2012, the state changed the cash reserve limitation requiring that if school districts have a fund balance exceeding 20% of the prior years' expenditures. Districts with a fund balance are prohibited from levying further cash reserve.

- In FY '21 AHSTW was able to utilize the Cash Reserve Levy at it full extent to increase our cash position.
- In FY '23 - FY '25 we are unable to levy for cash using the Cash Reserve Levy.

Fiscal Year	Ability to Levy	Total Amount Levied	Tax Rate / \$1000 of Taxable Valuation
FY '22	Partial	\$19,593.00	\$0.03970
FY '23	NA	\$0.00	\$0.00
FY '24	NA	\$0.00	\$0.00
FY '25	NA	\$0.00	\$0.00
FY '26	Partial	\$117,909.00	\$0.19524
FY '27	Full	\$633,875.00	\$1.01246

- This levy includes approved dollars in the following categories: At-Risk/Drop-out, new open enrollments after the count date, and our Special Education Deficit.



Key Points in Proposed Budget FY '27 - #3 Non-General Fund Levies

- **Management Fund**
 - The management fund allows school district to finance certain costs including early retirement, unemployment benefits, costs associated with liability insurance and agreements, as well as costs associated with any judgments against the district.
 - A modification to allowable expenditures for the management fund is proposed. The change may include using management fund dollars to assist in the reduction of student loans for teaching staff members.
 - AHSTW has used the Management Levy in past years. The levy has ranged between \$0.30 to \$1.00 depending on the need.
 - AHSTW CSD will not utilize the Management Leve for fiscal year '27.



Key Points in Proposed Budget

FY '27 - #4

Non-General Fund Levies

- Debt Service
 - AHSTW has used debt service dollars over the past years to pay for the elementary addition to our school. The elementary addition has been finalized, and debt service is no longer used for that section of the building.
 - Debt Service had not been utilized for the addition of the Intermediate and HS Science section of the building, as the money was secured through State Sales Tax is used to pay for this addition. With that said, we want to continue to advocate for no reduction in SAVE funding at the State level, as it would reduce funding and reduce our ability to continue our maintenance upgrades to our facility.
 - AHSTW Community School District began utilizing the Debt Service Levy in FY '23 for the 2022 Facility Project.
 - We stated at the beginning of the project that the levy rate for the project would not exceed \$2.34 / thousand dollars of taxable valuation.
 - Budget Decisions:
 - In FY '27, the debt service levy is projected to be established at \$1.48892 per thousand dollars of taxable valuation and no additional dollars will be added.



Key Points in Proposed Budget FY '27 - #5

- Budget Guarantee:
 - The State of Iowa developed a tool within the Iowa School Finance formula to assist schools in receiving funding at a level of 101% of the previous years funding levels for one year when the amount of state supplemental aid does not provide the district with increased funding even during a year of decreased enrollment.
 - AHSTW WILL be part of the budget guarantee for Fiscal Year '27. With that said, I will ask you to approve the budget guarantee language in the March Regular Board meeting.
 - In past years, the budget guarantee has been paid for with local property tax. With that said, it is always important to advocate for increased state supplemental aid for Iowa school districts, as state aid helps decrease a school's levy rate.
 - The State of Iowa has discussed funding of the Budget Guarantee for fiscal year '27.



Budget Guarantee Sample

FY '22	State SSA	District Cost Per Pupil	Regular Program Cost	Difference Between FY '21 & FY '22
FY '21	NA	\$7,073.00	\$5,521,891.00	
FY '22*	0%	\$7,073.00	\$5,340,115.00	-\$181,776.00
FY '22	1.0%	\$7,143.00	\$5,392,965.00	-\$128,926.00
FY '22	2.4%	\$7,242.00	\$5,467,710.00	-\$54,181.00
FY '22	3.8%	\$7,341.00	\$5,542,455.00	\$34,655

- The above scenario demonstrates declining enrollment and various levels of SSA increases.
- The demonstration shows that a higher amount of SSA could keep a district from the Budget guarantee.



How does State Supplemental Aid Impact The AHSTW School District?

- **Tax Rate:**

- Definition: The tax rate is set after combining rates from the *General Fund, Management, Board Approved PPEL, Voter PPEL, Playground, Debt Service, and Schoolhouse levies.*
- *State Supplemental Aid for Iowa School directly impacts a school district's tax rate. A higher SSA rate means a lower tax rate. The following demonstrates this based on our FY 2022 Proposed Budget.*

Year FY-25	Total School District Levy Rates
0%	\$12.11735
1%	\$12.02972
2%	\$11.94083
2.5% - Budget Guarantee	\$11.90078
Proposed FY '25:	\$11.90078
FY '24	\$11.90978



State Supplemental Aid

State Supplemental Aid - 2.0% in Fiscal Year '27

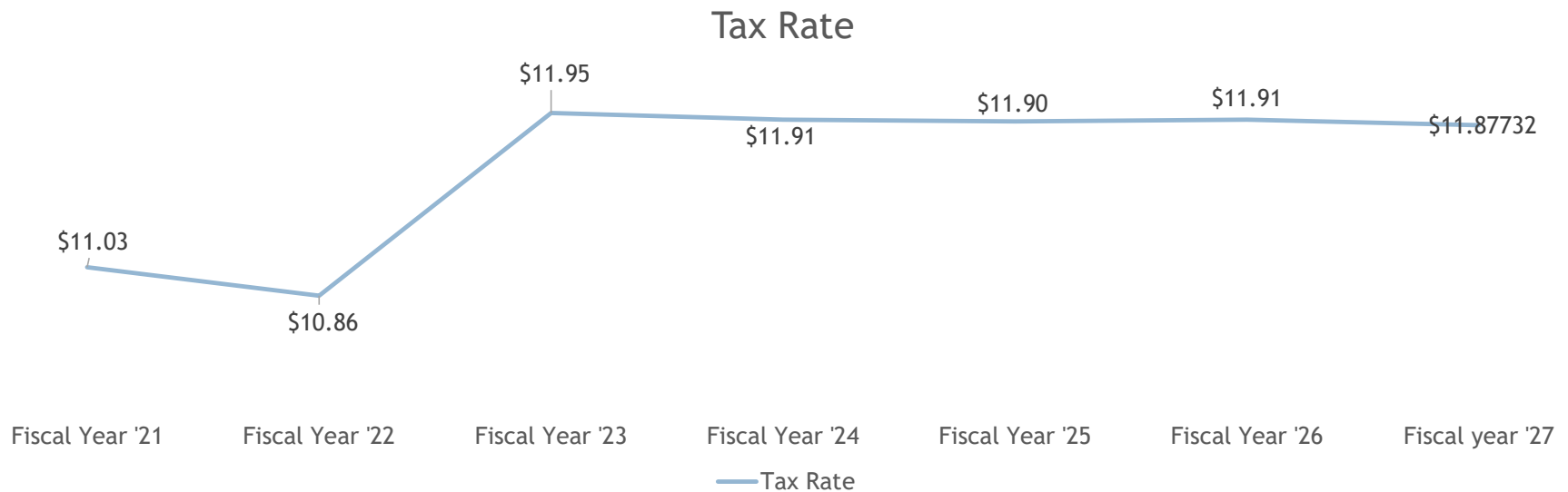
— State Supplemental Aid



Past & Proposed Tax Rate for AHSTW Community School District

- **Tax Rate:**

- *State Supplemental Aid has been set by the Iowa State Legislature at 2.0% for Fiscal Year 2027.*



AHSTW Budget Presentation

- Publication of AHSTW Community School District Budget:
 - Public Hearing #1: March 25, 2026 @ 6 PM in the Elementary Library
 - Earliest Day to Publish Hearing #1: March 5, 2026
 - Latest day to Publish Hearing #1: March 15, 2026

 - Public Hearing #2: April 22, 2026
 - Earliest Day to Publish Hearing #2: April 2, 2026
 - Latest day to Publish Hearing #2: April 12, 2026

- Questions

