

**Aid and Levy Input and Result - AID AND LEVY INPUTS**

**Example Budget Adjustment (Guarantee) Resolution:**

RESOLVED, that the Board of Directors of TREYNOR 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:** 14.09545

**FY 2027 Regular Program Budget Adjustment:** 0

			<b>Amount</b>	<b>Maximum</b>
<b>Audited Change in Enrollment</b>				
Certified Enrollment Change			0.0	
Supplementary Weight - Sharing - Community College Course			0	
Supplementary Weight Change - ELL			0	
<b>Aid and Levy Inputs</b>				
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	
<b>COMBINED DISTRICT COST SUMMARY</b>				
FY27 SBRC Modified Supplemental Amount - Dropout	5.17		118,602	
<b>PRESCHOOL FOUNDATION AID</b>				
Audited Change in October 2024 Preschool Budget Enrollment	7.31		0.0	
<b>INSTRUCTIONAL SUPPORT PROGRAM</b>				
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		% 4	% 20 - Maximum ISL Surtax Rate on File with DOM - Must have at least 1%.
District Income Tax Paid in 2024	10.16		4,535,287	
<b>EDUCATIONAL IMPROVEMENT PROGRAM</b>				
Voted Maximum Portion - Educational Improvement	11.2		% 0.00	
Ed Improvement Income Surtax Rate	11.4		% 0	
<b>SUMMARY OF GENERAL FUND LEVIES</b>				
Cash Reserve Levy - SBRC	15.9			634,643 - Maximum Cash Reserve Levy 15.9 +15.10
Cash Reserve Levy - Other	15.10		217,500	
Use of Fund Balance to Reduce Levy	15.11			
<b>VOTED PHYSICAL PLANT &amp; EQUIPMENT (VPPEL)</b>				
Voted PPEL Rate Limit	19.2		0.00000	0.00000 - Maximum VPPEL Rate on File with DOM.
Voted PPEL Income Surtax Rate	19.4		% 0	% 0
<b>OTHER PROPERTY &amp; UTILITY REPLACEMENT TAXES</b>				
Management	21.1		460,000	
Amana Library	21.2			
Regular Physical Plant & Equipment	21.3		104,420	104,420 - Maximum Regular Physical Plant & Equipment Levy.
Reorganization Equalization Levy	21.4			
Emergency Levy (for Disaster Recovery)	21.5			
Public Education and Recreation	21.6			
Debt Service (Complete Long Term Debt Schedule Tab)	21.7		1,081,782	

**Aid and Levy Input and Result - RESULTS**

<b>AID AND LEVY RESULTS</b>					
FY27 Regular Program District Cost without Adjustment	4.3			4,839,097	
FY27 Regular Program Budget Adjustment	4.8			0	
Teacher Salary Supplement District Cost	4.22			635,815	
Professional Development Supplement District Cost	4.30			47,343	
Early Intervention Supplement District Cost	4.38			49,885	
Teacher Leadership Supplement District Cost	4.46			247,944	
Combinded District Cost	5.19			6,746,790	
Total Preschool Foundation Aid	7.35			105,924	
State Foundation Aid	9.13			4,498,511	
Instructional Support Income Surtax Dollars	10.17			181,411	
Instructional Support Property & Utility Replacement Tax Dollars	10.21			187,232	
Total Levy to Fund Combined District Cost	15.3			2,342,046	
Ed Improvement Levy (Line 11.9)	15.5			0	
Cash Reserve Levy - SBRC	15.9			0	
Cash Reserve Levy - Other	15.10			217,500	
Use of Fund Balance to Reduce Levy	15.11			0	
Subtotal General Fund Levy without Instructional Support	15.14			2,559,546	
Instruction Support Levy (Line 10.21)	15.13			187,232	
Total General Fund Levy	15.12			2,746,778	
Subtotal General Fund Levy Rate	15.16			8.26889	
Instructional Support Levy Rate	15.19			0.59171	
Total General Fund Levy Rate	15.21			8.86060	
<b>Dollars Generated for District from Resident ESA Students</b>					
Resident Students Receiving an Education Savings Account (ESA)				37	
Teacher Salary Supplement				37,288	
Professional Development Supplement				2,776	
Early Intervention Supplement				2,926	
Teacher Leadership Supplement				14,541	
<b>Total Dollars Generated for District from Resident ESAs:</b>				<b>57,531</b>	
<b>TAX CERT RESULTS</b>					
				<b>Rate</b>	<b>Total Dollars</b>
Subtotal General Fund Levy (A&L line 15.14)				8.26889	2,559,546
+ Instructional Support Levy (A&L line 15.13)				0.59171	187,232
= Total General Fund Levy (A&L line 15.12)				8.86060	2,746,778
Management				1.48608	460,000
Amana Library				0.00000	0
Voted Physical Plant & Equipment (Loan Agreement)				0	0
+ Voted Physical Plant & Equipment (Capital Project)				0	0
= Subtotal Voted Physical Plant & Equipment				0.00000	0
+ Regular Physical Plant & Equipment				0.33000	104,420
= Total Physical Plant & Equipment					104,420
Reorganization Equalization Levy				0.00000	0
Emergency Levy (for Disaster Recovery)				0.00000	0
Public Education/Recreation (Playground)				0.00000	0
Debt Service				3.41877	1,081,782

**TREYNOR 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)	Interest Savings from Surplus Levy (H)	Amount Paid from Other Sources & Fund Balance in Appropriate Fund (I)	Net Amount Levied for this Fiscal Year (E)+(F)-(G)- (H)-(I)=(J)	Verify
<b>Voted GO Bonds</b>										
(1) 2018 GO	9,840,000	565,000	308,782	873,782	2,100				875,882	Yes
(2) 2019 GO	1,660,000	50,000	30,300	80,300	600				80,900	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	
<b>Totals</b>	11,500,000	615,000	339,082	954,082	2,700	0	0	0	956,782	
<b>Advanced Surplus Levy</b>										
(1) Prepay 2019 GO		125,000		125,000					125,000	
(2)				0					0	
(3)				0					0	
(4)				0					0	
<b>Totals</b>		125,000		125,000	0				125,000	
<b>Voted PPEL Loan</b>										
(1)				0					0	
(2)				0					0	
(3)				0					0	
(4)				0					0	
<b>Totals</b>	0	0	0	0	0	0	0	0	0	
<b>Sales Tax Revenue Bonds</b>										
(1) 2013 SAVE	4,500,000	305,000	30,055	335,055	600				335,655	Yes
(2)				0					0	
(3)				0					0	
(4)				0					0	
(5)				0					0	
(6)				0					0	
(7)				0					0	
(8)				0					0	
(9)				0					0	
(10)				0					0	
(11)				0					0	
(12)				0					0	
(13)				0					0	
(14)				0					0	
<b>Totals</b>	4,500,000	305,000	30,055	335,055	600	0	0	0	335,655	

	<b>NOTICE OF PUBLIC HEARING -PROPOSED PROPERTY TAX LEVY Proposed TREYNOR Property Tax Levy Fiscal Year July 1, 2026 - June 30, 2027</b>	
<b>Location of Public Hearing: Treynor Community High School, High School FLEX Room 102 East Main St Treynor, IA 51575</b>	<b>Date of Public Hearing: 3/23/2026</b>	<b>Time of Public Hearing: 05:00 PM</b>
<b>Location of Notice on School Website: WWW.TREYNORSCHOOLS.ORG</b>		

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.

		<b>Current Year Final Property Tax Dollar Levy FY 2026</b>	<b>Budget Year Effective Property Tax Dollar Levy (No change in Property Tax Dollars Levied) FY 2027</b>	<b>Budget Year Proposed Property Tax Dollar Levy FY 2027</b>
General Fund Levy	1	2,215,841	2,215,841	2,490,606
Instructional Support Levy	2	177,132	177,132	182,299
Management	3	440,622	440,622	447,610
Amana Library	4	0	0	0
Voted Physical Plant and Equipment	5	0	0	0
Regular Physical Plant and Equipment	6	97,947	97,947	101,669
Reorganization Equalization	7	0	0	0
Public Education/Recreation (Playground)	8	0	0	0
Debt Service	9	1,197,973	1,197,973	1,053,281
<b>Grand Total</b>	<b>10</b>	<b>4,129,515</b>	<b>4,129,515</b>	<b>4,275,465</b>
		<b>Current Year Final Property Tax Rate FY 2026</b>	<b>Budget Year Effective Property Tax Rate (No change in Property Tax Dollars Levied) FY 2027</b>	<b>Budget Year Proposed Property Tax Rate FY 2027</b>
<b>Grand Total Levy Rate</b>		14.09301	13.60081	14.09545
<b>Property Tax Comparison</b>		<b>Current Year Property Taxes</b>	<b>Proposed Property Taxes</b>	<b>Percent Change</b>
<b>Residential property with an Actual/Assessed Value of \$100,000/\$110,000</b>		668	691	3.44
<b>Commercial property with an Actual/Assessed Value of \$300,000/\$330,000</b>		2,906	3,225	10.98

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:

Increase is primarily due to a higher General Fund levy to support district operations, along with modest increases in Instructional Support, Management, and Regular PPEL levies. Debt Service decreased, partially offsetting the overall increase

**FY 2026 RE-ESTIMATED WORKSHEET**  
**Dist Name: TREYNOR**  
**Dist Number: 6453**

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 Enfp (62-69)	Total
1 Taxes Levied on Property	2,392,973		440,622	0	0	0		97,947		1,197,973			4,129,515
2 Utility Replacement Excise Tax	64,418		11,878	0	0	0		2,588		31,660			110,544
3 Income Surtax	192,690							0					192,690
4 Tuition/Transportation Received	2,707,018												2,707,018
5 Earnings on Investments	50,000	1,000	24,000				36,000	4,000		20,000	7,100		142,100
6 Nutrition Program Sales											365,000		365,000
7 Student Activities and Sales	0	112,000											112,000
8 Other Revenues from Local Sources	225,000	14,000						200,000			1,200		440,200
9 Revenue from Intermediary Sources													0
10 State Foundation Aid	4,178,861												4,178,861
11 Instructional Support State Aid	0												0
12 Other State Sources	115,868						750,000				2,500		868,368
13 Two Tier Assessment Limitation Replacement	12,416		2,289	0	0			499		6,102			21,306
14 Title I Grants	42,912												42,912
15 IDEA and Other Federal Sources	42,000										125,000		167,000
16 Total Revenues	10,024,156	127,000	478,789	0	0	0	786,000	305,034	0	1,255,735	500,800	0	13,477,514
17 General Long-Term Debt Proceeds													0
18 Transfers In										340,000			340,000
19 Proceeds of Fixed Asset Dispositions													0
20 Special Items/Upward Adjustments													0
21 Total Revenues & Other Sources	10,024,156	127,000	478,789	0	0	0	786,000	305,034	0	1,595,735	500,800	0	13,817,514
22 Beginning Fund Balance	1,899,881	56,650	1,120,328	0	0	0	1,999,105	177,699	0	838,110	238,840	0	6,350,613
23 Total Resources	11,924,037	183,650	1,599,117	0	0	0	2,785,105	482,733	0	2,433,845	739,640	0	20,168,127
<b>Requirements:</b>													
24 Instruction	6,820,000	100,000	86,120										7,006,120
25 Student Support Services	355,000												355,000
26 Instructional Staff Support Services	525,000						80,000				5,000		610,000
27 General Administration	400,000												400,000
28 School Administration	680,000												680,000
29 Business & Central Administration	193,000						135,000	10,000					338,000
30 Plant Operation and Maintenance	861,000		275,000					5,000			25,000		1,166,000
31 Student Transportation	500,000		50,000					5,000					555,000
32 Noninstructional Programs							925,000				570,000		1,495,000
33 Facilities Acquisition and Construction							100	245,000					245,100
34 Debt Service (Principal, interest, fiscal charges)										1,555,000			1,555,000
35 AEA Support - Direct to AEA	188,807												188,807
36 Total Expenditures	10,522,807	100,000	411,120	0	0	0	1,140,100	265,000	0	1,555,000	600,000	0	14,594,027
37 Transfers Out		29,313					340,000						369,313
38 Other Uses													0
39 Total Expenditures, Transfers Out & Other Uses	10,522,807	129,313	411,120	0	0	0	1,480,100	265,000	0	1,555,000	600,000	0	14,963,340
40 Ending Fund Balance	1,401,230	54,337	1,187,997	0	0	0	1,305,005	217,733	0	898,845	139,640	0	5,204,787
41 Total Requirements	11,924,037	183,650	1,599,117	0	0	0	2,785,105	482,733	0	2,433,845	739,640	0	20,168,127

**FY 2027 BUDGET YEAR WORKSHEET**  
**Dist Name: TREYNOR**  
**Dist Number: 6453**

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 Enfp (62-69)	Total
Taxes Levied on Property	2,672,905		447,610	0	0	0		101,669		1,053,281			4,275,465
Utility Replacement Excise Tax	73,873		12,390	0	0	0		2,751		28,501			117,515
Income Surtax	177,136							0					177,136
Tuition/Transportation Received	2,761,158												2,761,158
Earnings on Investments	51,000	1,020	24,480				36,720	4,080		20,400	7,242		144,942
Nutrition Program Sales											372,300		372,300
Student Activities and Sales		114,240											114,240
Other Revenues from Local Sources	229,500	14,280						0			1,224		245,004
Revenue from Intermediary Sources													0
State Foundation Aid	4,498,511												4,498,511
Instructional Support State Aid	15,561												15,561
Other State Sources	115,868						765,000				2,550		883,418
Two Tier Assessment Limitation Replacement	12,416		2,289	0	0			499		6,102			21,306
Title I Grants	43,770												43,770
IDEA and Other Federal Sources	42,840										127,500		170,340
Total Revenues	10,694,538	129,540	486,769	0	0	0	801,720	108,999	0	1,108,284	510,816	0	13,840,666
General Long-Term Debt Proceeds													0
Transfers In										340,000			340,000
Proceeds of Fixed Asset Dispositions													0
Special Items/Upward Adjustments													0
Total Revenues & Other Sources	10,694,538	129,540	486,769	0	0	0	801,720	108,999	0	1,448,284	510,816	0	14,180,666
Beginning Fund Balance	1,401,230	54,337	1,187,997	0	0	0	1,305,005	217,733	0	898,845	139,640	0	5,204,787
Total Resources	12,095,768	183,877	1,674,766	0	0	0	2,106,725	326,732	0	2,347,129	650,456	0	19,385,453
<b>Requirements:</b>													
Instruction	7,024,600	103,000											7,127,600
Student Support Services	365,650						0						365,650
Instructional Staff Support Services	550,000						82,400				5,150		637,550
General Administration	412,000		50,000										462,000
School Administration	700,400												700,400
Business & Central Administration	198,790						139,050	10,300					348,140
Plant Operation and Maintenance	886,830		385,000					5,150			25,750		1,302,730
Student Transportation	515,000		57,250					5,150					577,400
Noninstructional Programs								75,000			587,100		662,100
Facilities Acquisition and Construction							652,750						652,750
Debt Service (Principal, interest, fiscal charges)							103			1,601,650			1,601,753
AEA Support - Direct to AEA	222,923												222,923
Total Expenditures	10,876,193	103,000	492,250	0	0	0	874,303	95,600	0	1,601,650	618,000	0	14,660,996
Transfers Out							340,000						340,000
Other Uses													0
Total Expenditures, Transfers Out & Other Uses	10,876,193	103,000	492,250	0	0	0	1,214,303	95,600	0	1,601,650	618,000	0	15,000,996
Ending Fund Balance	1,219,575	80,877	1,182,516	0	0	0	892,422	231,132	0	745,479	32,456	0	4,384,457
Total Requirements	12,095,768	183,877	1,674,766	0	0	0	2,106,725	326,732	0	2,347,129	650,456	0	19,385,453

Unspent Authorized Budget - WORKSHEET

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

		Estimated FY 2023	Estimated FY 2024	Estimated FY 2025	Estimated FY 2026	Estimated FY 2027
1	Regular Program District Cost	4,382,566	4,391,652	4,486,646	4,622,656	4,839,097
2	Regular Program Budget Adjustment	0	34,740	0	0	0
3	Supplementary Weighting District Cost	88,860	94,926	124,480	130,556	182,140
4	Special Ed District Cost	315,720	276,082	267,884	295,077	298,543
5	Teacher Salary Supplement District Cost	380,017	380,702	530,764	588,209	635,815
6	Professional Development Suppl District Cost	40,178	40,333	41,620	43,484	47,343
7	Early Intervention Supplement District Cost	42,182	42,392	43,789	45,786	49,885
8	Teacher Leadership Supplement District Cost	211,531	211,978	218,447	227,976	247,944
9	AEA Special Ed Support	205,487	204,158	207,945	214,932	224,535
10	AEA Special Ed Support Adjustment	284	1,613	0	0	0
11	AEA Media Services	38,751	38,110	38,805	40,294	41,829
12	AEA Educational Services	42,841	42,131	42,904	44,553	46,252
13	AEA Sharing District Cost	447	427	428	440	459
14	AEA Teacher Salary Suppl District Cost	21,099	21,099	21,355	22,071	23,059
15	AEA Professional Dev Suppl District Cost	2,269	2,269	0	0	0
16	SBRC Modified Suppl Amt Dropout Prev	95,484	106,599	109,429	113,223	118,602
17	SBRC Modified Supplemental Amt Other #1	0	0	0	0	0
18	SBRC Modified Supplemental Amt Other #2	0	85,478	89,090	121,417	121,417
19	Special Ed Deficit Modified Suppl Amt	7,410	0	0	0	0
20	Special Ed Positive Balance Reduction	0	31,911	26,191	0	0
21	AEA Special Ed Positive Balance	0	0	0	0	0
22	Allowance for Construction Projects	0	0	0	0	0
23	SBRC Unspent Modified Suppl Amt	0	0	0	0	0
24	Enrollment/Audit Adjustment	0	0	0	0	0
25	AEA Prorata Reduction	24,898	29,815	35,757	36,393	8,713
26	Maximum District Cost	5,850,228	5,912,963	6,161,638	6,474,281	6,868,207
27	Total Preschool Foundation Aid	0	0	0	134,581	105,924
28	Instructional Support Authority	339,868	345,657	350,497	358,950	384,204
29	Ed Improvement Authority	0	0	0	0	0
30	Other Miscellaneous Income	2,654,573	2,896,584	3,614,393	2,707,000	2,761,158
31	Unspent Auth Budget - Previous Year	3,815,591	3,755,736	3,766,550	3,254,057	2,465,477
32	Maximum Authorized Budget	12,660,260	12,910,940	13,893,078	12,928,869	12,584,970
33	Expenditures	8,904,524	9,144,390	10,639,021	10,463,392	10,876,193
34	Unspent Authorized Budget (UAB)	3,755,736	3,766,550	3,254,057	2,465,477	1,708,777
	Maximum spending without a decline in Unspent Authorized Budget	8,844,669	9,155,204	10,126,528	9,674,812	10,119,493

Unspent Authorized Budget - CATEGORICAL DETAIL

	Estimated FY2023	Estimated FY2024	Estimated FY2025	Estimated FY2026	Estimated FY2027
Maximum Authorized Budget	12,660,260	12,910,940	13,893,078	12,928,869	12,584,970
Expenditures	8,904,524	9,144,390	10,639,021	10,463,392	10,876,193
Unspent Authorized Budget	3,755,736	3,766,550	3,254,057	2,465,477	1,708,777
<b>Less Categorical Restricted Balances</b>					
Teacher Leadership State (3116)	53,330	40,013	138,650		
Professional Development (3376)	59,392	39,253	91,455		
Successful Progression for Early Readers (3342)	82,674	95,634	68,423		
Other Restricted (6000-9999)	0	3,244	45,994		
Teacher Salary Supplement (3204)	0	1	35,269		
Special Education Carryforward	0	27,608	26,788		
Flexibility Fund from TLC (3174)	0	53,330	18,343		
Gifted and Talented Programs (1118)	28,532	17,847	6,944		
Limited English Proficient (1112)	4,524	1,603	1,603		
Flexibility Fund from Professional Development (3176)	0	59,392	39		
Miscellaneous Categoricals	0	0	0		
<b>Total Categorical Restricted Balances</b>	228,452	337,925	433,508	0	0
<b>Categorical Percent of Unspent Authorized Budget</b>	% 6	% 9	% 13	% 0	% 0
Equals Remaining:					
<b>Regular Program Amount of Unspent Authorized Budget</b>	3,527,284	3,428,625	2,820,549	2,465,477	1,708,777
Remaining Regular Program Percent of Unspent Authorized Budget	% 94	% 91	% 87	% 100	% 100





FY 2027 Aid and Levy Worksheet TREYNOR

					FY2027 A&L	FY2026 A&L	Difference
<b>AEA DISTRICT COST CALCULATIONS</b>							
				4.47	356.10	349.12	6.98
	AEA Special Ed Support Cost Per Pupil			4.48	630.54	615.64	14.90
	AEA Weighted Enrollment (Line 3.6)		X				
	AEA Special Ed Support District Cost without Adjustment			4.49	224,535	214,932	9,603
	AEA Special Ed Support Dist Cost (Line 4.49 - FY2026 Aid & Levy)		=				
	FY2026 AEA Special Ed Support Adjustment (Line 4.54 - FY2026 Aid & Levy)			4.50	214,932	207,945	6,987
	FY2027 Total AEA Special Ed Support District Cost		+		0	0	0
	AEA Special Ed Support District Cost without Adjustment (Line 4.49)		=		214,932	207,945	6,987
	AEA Special Ed Support Adjustment (if negative, enter zero)		-		224,535	214,932	9,603
	Budget Enrollment (Line 1.1)		=		0	0	0
	Resident Accredited Nonpublic Students			4.55	593.9	578.7	15.2
	Shared-Time Nonpublic Pupils Counted in Line 1.1		+		37	41	-4
	Total Enrollment Served - AEA Media and Ed Services		-		0.0	0.0	0.0
	FY2027 AEA Media Cost Per Pupil		=		631	620	11
	AEA Media Services District Cost		X		66.29	64.99	1.30
	Total Enrollment Served - AEA Media and Ed Services (Line 4.58)		=		41,829	40,294	1,535
	FY2027 AEA Ed Services Cost Per Pupil			4.61	631	620	11
	AEA Ed Services District Cost		X		73.30	71.86	1.44
	AEA Supplementary Weight for Sharing (Line 3.7)		=		46,252	44,553	1,699
	AEA Special Ed Support Cost Per Pupil (Line 4.47)			4.64	1.29	1.26	0.03
	AEA Sharing District Cost		X		356.10	349.12	6.98
	FY2027 AEA Teacher Salary Supplement District Cost		=		459	440	19
	AEA Weighted Enrollment (Line 3.6)			4.67	36.57	35.85	0.72
	Unadjusted AEA Teacher Salary Supplement District Cost		X		630.54	615.64	14.90
	FY2026 Unadj AEA Teacher Salary Suppl District Cost (Line 4.69 - 2026 Aid & Levy)		=		23,059	22,071	988
	Unadjusted AEA Teacher Salary Supplement District Cost (Line 4.69)		-		22,071	21,355	716
	AEA Teacher Salary Supplement Budget Adjustment (if negative, enter zero)		=		23,059	22,071	988
	Unadjusted AEA Teacher Salary Supplement District Cost (Line 4.69)		+		23,059	22,071	988
	AEA Teacher Salary Supplement District Cost		=		23,059	22,071	988

FY 2027 Aid and Levy Worksheet TREYNOR

			FY2027 A&L	FY2026 A&L	Difference
<b>COMBINED DISTRICT COST SUMMARY</b>					
Regular Program District Cost without Adjustment (Line 4.3)	5.1		4,839,097	4,622,656	216,441
Regular Program Budget Adjustment Adopted (Line 4.8)	5.2	+	0	0	0
District Cost for Supplementary Weighting (Line 4.11)	5.3	+	182,140	130,556	51,584
Special Education Instruction District Cost (Line 4.14)	5.4	+	298,543	295,077	3,466
Teacher Salary Supplement District Cost (Line 4.22)	5.5	+	635,815	588,209	47,606
Professional Development Supplement District Cost (Line 4.30)	5.6	+	47,343	43,484	3,859
Early Intervention Supplement District Cost (Line 4.38)	5.7	+	49,885	45,786	4,099
Teacher Leadership Supplement District Cost (Line 4.46)	5.8	+	247,944	227,976	19,968
AEA Special Ed Support District Cost without Adjustment (Line 4.49)	5.9	+	224,535	214,932	9,603
AEA Special Ed Support Adjustment (Line 4.54)	5.10	+	0	0	0
AEA Media Services District Cost (Line 4.60)	5.11	+	41,829	40,294	1,535
AEA Ed Services District Cost (Line 4.63)	5.12	+	46,252	44,553	1,699
AEA Sharing District Cost (Line 4.66)	5.13	+	459	440	19
AEA Teacher Salary Supplement District Cost (Line 4.74)	5.14	+	23,059	22,071	988
This Line is Intentionally Blank - Was AEA PD	5.15				
AEA/District Statewide State Aid Reduction	5.16	-	8,713	36,393	-27,680
FY2027 SBRC Modified Supplemental Amount - Dropout	5.17	+	118,602	113,223	5,379
Enrollment Audit Adjustment (Line 1.4)	5.18	+	0	0	0
Combined District Cost	5.19	=	6,746,790	6,352,864	393,926
<b>UNIFORM LEVY DOLLARS</b>					
2025 Taxable Valuation with Gas & Electric Utilities	6.1		309,539,097	298,802,346	10,736,751
Uniform Levy Rate	6.2	X	5,40000	5,40000	0,00000
Uniform Levy Dollars	6.3	=	1,671,511	1,613,533	57,978
<b>UNIFORM LEVY - UTILITY REPLACEMENT ADJUSTMENT</b>					
Uniform Levy Utility Replacement Paid 2026	6.4		41,586	41,679	-93
Uniform Levy Utility Replacement Budgeted 2026	6.5	-	42,357	42,371	-14
Uniform Levy Utility Replacement Adjustment	6.6	=	-771	-692	-79
Uniform Levy Dollars Before Utility Repl and Two Tier Replacement Adjustments (Line 6.3)	6.7	+	1,671,511	1,613,533	57,978
Uniform Levy Dollars Adjusted for Utility Replacement	6.8	=	1,670,740	1,612,841	57,899
<b>UNIFORM LEVY - TWO TIERED ASSESSMENT LIMITATION REPLACEMENT</b>					
Commercial, Industrial & Railroad Calculated 90% Valuation	6.9		13,984,243	11,107,805	2,876,438
Commercial, Industrial & Railroad Taxable Valuation	6.10	-	11,822,617	9,266,462	2,556,155
Commercial, Industrial & Railroad Valuation Reduction	6.11	=	2,161,626	1,841,343	320,283
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	=	11,673	9,943	1,730
FYNaN Uniform Levy C/I/R Two Tiered Assessment Limitation Replacement Paid	6.14		8,164	8,142	22
FYNaN Uniform Levy C/I/R Two Tiered Assessment Replacement Budgeted (Line 6.13 - FYNaN Aid & Levy)	6.15	-	9,943	10,023	-80
FYNaN Uniform Levy C/I/R Two Tiered Assessment Replacement Paid Minus Budgeted	6.16	=	-1,779	-1,881	102
Uniform Levy Commercial, Industrial & Railroad Two Tiered Assessment Replacement Estimate (Line 6.13)	6.17	+	11,673	9,943	1,730
Total Uniform Levy C/I/R Two Tiered Assessment Limitation Replacement Adjustment	6.18	=	9,894	8,062	1,832
Uniform Levy Dollars Adjusted for Utility Replacement (Line 6.8)	6.19	+	1,670,740	1,612,841	57,899
Uniform Levy Dollars Adjusted for Utility Replacement & C/I/R Two Tiered Assessment Limitation Replacement	6.20	=	1,680,634	1,620,903	59,731



FY 2027 Aid and Levy Worksheet TREYNOR

					FY2027 A&L	FY2026 A&L	Difference
<b>ADDITIONAL DOLLAR LEVY</b>							
	8.1				6,746,790	6,352,864	393,926
	8.2	-	Combined District Cost (Line 5.19)		5,884,386	5,533,480	330,906
	8.3	-	Total Foundation Dollars (Line 7.20)			0	0
	8.4	=	Minimum Aid Adjustment (Line 7.27)		862,404	799,384	63,020
			Additional Dollar Levy				
<b>PROPERTY TAX ADJUSTMENT AID</b>							
	8.5		2025 Taxable Valuation with Gas & Electric Utilities (Line 6.1)		309,539,097	298,802,346	10,736,751
	8.6	-	2024 Taxable Valuation with Gas & Electric Utilities (Line 6.1 - 2026 Aid & Levy)		298,802,346	290,266,504	8,535,842
	8.7	=	Dollar Increase in Taxable Valuation (If negative, enter zero)		10,736,751	8,535,842	2,200,909
	8.8	/	2024 Taxable Valuation with Gas & Electric Utilities (Line 8.6)		298,802,346	290,266,504	8,535,842
	8.9	=	Increase in Taxable Valuation (to 4 Decimals)		0.0359	0.0294	0.0065
	8.10	X	FY2026 Property Tax Adjustment Aid (Line 8.14 - FY2026 Aid & Levy)		1,977	2,037	-60
	8.11	=	Reduction in Property Tax Adjustment Aid		71	60	11
	8.12		FY2026 Property Tax Adjustment Aid (Line 8.10)		1,977	2,037	-60
	8.13	-	Reduction in Property Tax Adjustment Aid (Line 8.11)		71.00	60.00	11.00
	8.14	=	FY Property Tax Adjustment Aid		1,906	1,977	-71
<b>PROPERTY TAX REPLACEMENT PAYMENT (PTRP)</b>							
	8.15		FY Property Tax Portion of State Cost Per Pupil		945	927	18
	8.16	-	Base Property Tax Portion of State Cost Per Pupil		685	685	0
	8.17	=	Property Tax Replacement Amount Per Pupil		260	242	18
	8.18	X	District Weighted Enrollment (Line 3.15)		652,894	631,984	20,910
	8.19	=	Property Tax Replacement Payment (PTRP)		169,752	152,940	16,812
<b>FOUNDATION BASE SUPPLEMENT (FBS)</b>							
	8.20		District Weighted Enrollment (Line 3.15)		652,894	631,984	20,910
	8.21	X	Foundation Base Supplement Amount Per Pupil		25	18	7
	8.22	=	Foundation Base Supplement Aid		16,322	11,376.00	4,946.0

FY 2027 Aid and Levy Worksheet TREYNOR

					FY2027 A&L	FY2026 A&L	Difference
<b>ADJUSTED ADDITIONAL PROPERTY TAX LEVY AID</b>							
				8.23	652,894	631,984	20,910
	District Weighted Enrollment (Line 3.15)						
	FY2027 Regular Program State Cost Per Pupil		X	8.24	8,148	7,988	160
	Property Tax Portion of State Cost Per Pupil		X	8.25	% 11.60	% 11.60	% 0.00
	Adjusted Additional Property Tax Dollar Levy		=	8.26	616,985	585,849	31,136
	Property Tax Replacement Payment (PTRP) (Line 8.19)		-	8.27	169,752	152,940	16,812
	Foundation Base Supplement (FBS) Aid (Line 8.22)		-	8.28	16,322	11,376	4,946
	Adjusted Additional Property Tax Dollar Levy less PTRP and FBS		=	8.29	430,911	421,533	9,378
	FY2025 Taxable Valuation with Gas & Electric Utilities (Line 6.1)		/	8.30	309,539,097	298,802,346	10,736,751
	Adjusted Additional Property Tax Levy Rate		=	8.31	1.39211	1.41074	-0.01863
	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	0.00000	0.00000	0.00000
	2025 Taxable Valuation with Gas & Electric Utilities (Line 6.1)		X	8.34	309,539,097	298,802,346	10,736,751
	FY Adjusted Additional Property Tax Levy Aid		=	8.35	0	0	0
<b>PROPERTY TAX EQUITY AND RELIEF (PTER) FUNDING</b>							
	FY Regular Program State Cost Per Pupil			8.36	8,148	7,988	160
	Increase in State Foundation Cost Per Pupil Percentage		X	8.37	% 0.00	% 0.00	% 0.00
	Increase in Foundation Cost Per Pupil		=	8.38	10	1	9
	District Weighted Enrollment (Line 3.15)		X	8.39	652,894	631,984	20,910
	Additional District Foundation Dollars from Property Tax Equity and Relief Fund		=	8.40	6,529	632	5,897
<b>ADDITIONAL LEVY BEFORE UTILITY REPLACEMENT ADJUSTMENT</b>							
	Additional Dollar Levy (Line 8.4)			8.41	862,404	799,384	63,020
	Property Tax Adjustment Aid (Line 8.14)		-	8.42	1,906	1,977	-71
	FY2025 District Special Ed Positive Balance, Property & Utility Repl Tax Portion		-	8.43	3,039	3,703	-664
	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	8,713	36,393	-27,680
	Property Tax Replacement Payment (PTRP) (Line 8.19)		-	4.46	169,752	152,940	16,812
	Foundation Base Supplement (FBS) Aid (Line 8.22)		-	8.47	16,322	11,376	4,946
	Adjusted Additional Property Tax Levy Aid (Line 8.35)		-	8.48	0	0	0
	Additional District Foundation Dollars from PTER Fund (Line 8.40)		-	8.49	6,529	632	5,897
	Additional Levy before Utility Replacement Adjustment		=	8.50	673,569	665,149	8,420







FY 2027 Aid and Levy Worksheet TREYNOR

					FY2027 A&L	FY2026 A&L	Difference
Section 17 and Section 18 have been replaced with the Unspent Authorized Budget Report							
<b>VOTED PHYSICAL PLANT &amp; EQUIPMENT (VPPEL)</b>							
FY2025 Taxable and TIF Valuations with Gas & Electric (Line 15.18)							
				19.1	316,424,668	304,652,543	11,772,125
				19.2	0.00000	0.00000	0.00000
				19.3	=	0	0
				19.4	% 0	% 0	% 0
				19.5	X	4,535,287	106,879
				19.6	-	0	0
				19.7	0	0	0
				19.8	-	0	0
				19.9	=	0	0
<b>ALL INCOME SURTAX RATES &amp; GENERAL FUND SURTAX DOLLARS</b>							
				20.1	% 4	% 4	% 0
				20.2	+	% 0	% 0
				20.3	-		
				20.4	=		
				20.5	+	% 0	% 0
				20.6	=	% 4	% 0
				20.7		181,411	4,275
				20.8	+	0	0
				20.9			
				20.10			
				20.11	=	181,411	4,275
<b>OTHER PROPERTY &amp; UTILITY REPLACEMENT TAXES</b>							
				21.1		460,000	7,500
				21.2		0	0
				21.3		104,420	3,885
				21.4		0	0
				21.5		0	0
				21.6		0	0
				21.7		1,081,782	-147,851

Combined District Cost

		FY 2027	FY 2026	FY 2027 vs. FY 2026	
<b>Uniform Levy</b>					
Uniform Levy Dollars	6.3	1,671,511	1,613,533	57,978	
<b>State Aid</b>					
Unadjusted State Foundation Aid	7.22	4,203,752	3,932,577	271,175	
FY27 Property Tax Adjustment Aid	8.14	1,906	1,977	-71	
Property Tax Replacement Payment (PTRP)	8.19	169,752	152,940	16,812	
Foundation Base Supplement Aid	8.22	16,322	11,376	4,946	
FY27 Adjusted Additional Property Tax Levy Aid	8.35	0	0	0	
AEA Statewide State Aid Reduction	5.16	-8,713	-36,393	27,680	
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	3,039	3,703	-664	
<b>Additional Levy</b>					
Additional Dollar Levy	8.4	862,404	799,384	63,020	
FY27 Property Tax Adjustment Aid	8.14	-1,906	-1,977	71	
Property Tax Replacement Payment (PTRP)	8.19	-169,752	-152,940	-16,812	
Foundation Base Supplement Aid	8.22	-16,322	-11,376	-4,946	
FY27 Adjusted Additional Property Tax Levy Aid	8.35	0	0	0	
AEA Statewide State Aid Reduction	5.16	8,713	36,393	-27,680	
FY25 District Special Ed Positive Balance, Property & Utility Repl Tax Portion	8.43	3,039	3,703	-664	
Additional Levy Utility Replacement Adjustment	13.3	316	288	28	
<b>Utility Replacement</b>					
Uniform Levy Utility Replacement Adjustment	6.6	-771	-692	-79	
Additional Levy Utility Replacement Adjustment	13.3	-316	-288	-28	
<b>State Foundation vs. Combined District Cost</b>					
State Foundation Aid	9.13	4,498,511	4,201,393	297,118	
Total Preschool Foundation Aid	7.35	-105,924	-134,581	28,657	
Preschool is not included in the CDC and the C&I Amounts are State Aid in CDC		4,392,587	4,066,812	297,118	
<b>Summary</b>		<b>FY 2027 Percentage of Total</b>	<b>FY 2027 Amount</b>	<b>FY 2026 Percentage of Total</b>	
Uniform Levy		% 24.8	1,671,511	% 25.4	1,613,533
State Aid		% 65	4,386,058	% 64	<b>FY 2026 Amount</b> 4,066,180
Additional Levy		% 10.2	686,492	% 10.6	673,475
Utility Replacement		% 0	-1,087	% 0	-980
<b>Total</b>			<b>6,742,974</b>		<b>6,352,208</b>

Property Tax and Rate Comparison

	FY 2027	FY 2026	FY 2027 vs. FY 2026	FY 2027	FY 2026	FY 2027 vs. FY 2026
<b>Uniform Levy Dollars Before Utility Repl and C&amp;I State Repl Adj (Line 6.3)</b>	1,671,511	1,613,533	57,978	5,40000	5,40000	0.00000
<b>Additional Levy Components</b>						
Regular Program Property Tax Portion	561,235	536,455	24,780	1.81313	1.79535	0.01778
Regular Program Budget Adjustment	0	0	0	0.00000	0.00000	0.00000
Supplementary Weight Property Tax Portion	21,124	15,151	5,973	0.06824	0.05071	0.01753
Special Education District Cost Property Tax Portion	34,625	34,244	381	0.11186	0.11460	-0.00274
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	118,602	113,223	5,379	0.38316	0.37892	0.00424
AEA Special Education and Sharing Property Tax	47,450	45,108	2,342	0.15329	0.15096	0.00233
AEA Special Education Support Adjustment	0	0	0	0.00000	0.00000	0.00000
AEA Media Services	41,829	40,294	1,535	0.13513	0.13485	0.00028
AEA Education Services	46,252	44,553	1,699	0.14942	0.14911	0.00031
Enrollment Audit Adjustment	0	0	0	0.00000	0.00000	0.00000
Enrollment Audit Adjustment - State Aid Portion	0	6,749	-6,749	0.00000	0.02259	-0.02259
<b>Additional Levy Adjustments</b>						
Property Tax Adjustment Aid (Line 8.14)	-1,906	-1,977	71	-0.00616	-0.00662	0.00046
Property Tax Replacement Payment (PTRP) (Line 8.19)	-169,752	-152,940	-16,812	-0.54840	-0.51184	-0.03656
Foundation Base Supplement Aid (Line 8.22)	-16,322	-11,376	-4,946	-0.05273	-0.03807	-0.01466
Adjusted Additional Property Tax Levy Aid (Line 8.35)	0	0	0	0.00000	0.00000	0.00000
District Special Ed Positive Balance, Property & Utility Repl Tax Portion (Line 8.43)	-3,039	-3,703	664	-0.00982	-0.01239	0.00256
Additional Levy Utility Replacement Adjustment (Line 13.3)	316	288	28	0.00102	0.00096	0.00006
Additional Levy Two Tiered Assessment Limitation Replacement Paid FYNaN (Line 13.11)	-3,350	-3,393	43	-0.01082	-0.01136	0.00054
<b>Additional Levy Adjusted for Utility Replacement and two Tiered Assessment (Line 13.12)</b>	670,535	662,044	8,491	2.16624	2.21566	-0.04942
Instructional Support Levy (Line 10.21)	187,232	181,814	5,418	0.59171	0.59679	-0.00508
Ed Improvement Levy (Line 11.9)	0	0	0	0.00000	0.00000	0.00000
Cash Reserve Levy - SBRC	0	0	0	0.00000	0.00000	0.00000
Cash Reserve Levy - Other	217,500	0	217,500	0.70266	0.00000	0.70266
Use of Fund Balance to Reduce Levy	0	0	0	0.00000	0.00000	0.00000
<b>Total General Fund Levy</b>	2,746,778	2,457,391	289,387	8.86060	8.21245	0.64815
<b>Management</b>	460,000	452,500	7,500	1.48608	1.51438	-0.02829
<b>Amana Library</b>	0	0	0	0.00000	0.00000	0.00000
<b>Voted Physical Plant and Equipment</b>	0	0	0	0.00000	0.00000	0.00000
<b>Regular Physical Plant and Equipment</b>	104,420	100,535	3,885	0.33000	0.33000	0.00000
<b>Reorganization Equalization</b>	0	0	0	0.00000	0.00000	0.00000
<b>Public Education/Recreation (Playground)</b>	0	0	0	0.00000	0.00000	0.00000
<b>Debt Service</b>	1,081,782	1,229,633	-147,851	3.41877	4.03618	-0.61741
<b>Grand Total</b>	4,392,980	4,240,059	152,921	14.09545	14.09301	0.00245
Taxable Valuation with Gas & Electric Utilities (Line 6.1)	309,539,097	298,802,346	10,736,751			
Taxable and TIP Valuations with Gas & Electric	316,424,668	304,652,543	11,772,125			

**NOTICE OF PUBLIC HEARING**  
**Proposed TREYNOR School Budget Summary**  
**Fiscal Year 2026 - 2027**

Location of Public Hearing: Treynor Community High School Flex Room 102 East Main St Treynor, IA 51575	Date of Hearing: 04/13/2026	Time of Hearing: 05:30 PM
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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	4,275,465	4,129,515	4,068,299	% 2.5
Utility Replacement Excise Tax	2	117,515	110,544	98,637	% 9.2
Income Surtaxes	3	177,136	192,690	180,478	% -0.9
Tuition\Transportation Received	4	2,761,158	2,707,018	2,653,941	
Earnings on Investments	5	144,942	142,100	307,906	
Nutrition Program Sales	6	372,300	365,000	330,422	
Student Activities and Sales	7	114,240	112,000	177,706	
Other Revenues from Local Sources	8	245,004	440,200	408,005	
Revenue from Intermediary Sources	9	0	0	0	
State Foundation Aid	10	4,498,511	4,178,861	3,837,465	
Instructional Support State Aid	11	15,561	0	0	
Other State Sources	12	883,418	868,368	982,385	
Two Tier Assessment Limitation Replacement	13	21,306	21,306	10,743	
Title I Grants	14	43,770	42,912	29,057	
IDEA and Other Federal Sources	15	170,340	167,000	407,267	
<b>Total Revenues</b>	<b>16</b>	<b>13,840,666</b>	<b>13,477,514</b>	<b>13,492,311</b>	
General Long-Term Debt Proceeds	17	0	0	0	
Transfers In	18	340,000	340,000	348,419	
Proceeds of Fixed Asset Dispositions	19	0	0	0	
Special Items/Upward Adjustments	20	0	0	97,767	
<b>Total Revenues &amp; Other Sources</b>	<b>21</b>	<b>14,180,666</b>	<b>13,817,514</b>	<b>13,938,497</b>	
Beginning Fund Balance	22	5,204,787	6,350,613	6,485,595	
<b>Total Resources</b>	<b>23</b>	<b>19,385,453</b>	<b>20,168,127</b>	<b>20,424,092</b>	
<b>*Instruction</b>	<b>24</b>	<b>7,127,600</b>	<b>7,006,120</b>	<b>6,798,513</b>	<b>% 2.4</b>
Student Support Services	25	365,650	355,000	338,060	
Instructional Staff Support Services	26	637,550	610,000	703,457	
General Administration	27	462,000	400,000	399,122	
School Administration	28	700,400	680,000	653,553	
Business & Central Administration	29	348,140	338,000	342,040	
Plant Operation and Maintenance	30	1,302,730	1,166,000	1,121,197	
Student Transportation	31	577,400	555,000	849,225	
<b>*Total Support Services (lines 25-31)</b>	<b>31A</b>	<b>4,393,870</b>	<b>4,104,000</b>	<b>4,406,654</b>	<b>% -0.1</b>
<b>*Noninstructional Programs</b>	<b>32</b>	<b>662,100</b>	<b>1,495,000</b>	<b>611,966</b>	<b>% 4.0</b>
Facilities Acquisition and Construction	33	652,750	245,100	42,970	
Debt Service (Principal, interest, fiscal charges)	34	1,601,753	1,555,000	1,525,718	
AEA Support - Direct to AEA	35	222,923	188,807	226,655	
<b>*Total Other Expenditures (lines 33-35)</b>	<b>35A</b>	<b>2,477,426</b>	<b>1,988,907</b>	<b>1,795,343</b>	<b>% 17.5</b>
<b>Total Expenditures</b>	<b>36</b>	<b>14,660,996</b>	<b>14,594,027</b>	<b>13,612,476</b>	
Transfers Out	37	340,000	369,313	348,419	
Other Uses	38	0	0	112,584	
<b>Total Expenditures, Transfers Out &amp; Other Uses</b>	<b>39</b>	<b>15,000,996</b>	<b>14,963,340</b>	<b>14,073,479</b>	
Ending Fund Balance	40	4,384,457	5,204,787	6,350,613	
<b>Total Requirements</b>	<b>41</b>	<b>19,385,453</b>	<b>20,168,127</b>	<b>20,424,092</b>	
<b>Proposed Property Tax Rate (per \$1,000 taxable valuation)</b>		<b>14.09545</b>			

**Adopted TREYNOR School Budget Summary**  
**FY 2027**  
**District - 6453**  
**Department of Management - Form S-AB**

		<b>Budget 2027</b>	<b>Re-est. 2026</b>	<b>Actual 2025</b>
<b>Taxes Levied on Property</b>	<b>1</b>	<b>4,275,465</b>	<b>4,129,515</b>	<b>4,068,299</b>
Utility Replacement Excise Tax	2	117,515	110,544	98,637
Income Surtaxes	3	177,136	192,690	180,478
Tuition/Transportation Received	4	2,761,158	2,707,018	2,653,941
Earnings on Investments	5	144,942	142,100	307,906
Nutrition Program Sales	6	372,300	365,000	330,422
Student Activities and Sales	7	114,240	112,000	177,706
Other Revenues from Local Sources	8	245,004	440,200	408,005
Revenue from Intermediary Sources	9	0	0	0
State Foundation Aid	10	4,498,511	4,178,861	3,837,465
Instructional Support State Aid	11	15,561	0	0
Other State Sources	12	883,418	868,368	982,385
Two Tier Assessment Limitation Replacement	13	21,306	21,306	10,743
Title I Grants	14	43,770	42,912	29,057
IDEA and Other Federal Sources	15	170,340	167,000	407,267
<b>Total Revenues</b>	<b>16</b>	<b>13,840,666</b>	<b>13,477,514</b>	<b>13,492,311</b>
General Long-Term Debt Proceeds	17	0	0	0
Transfers In	18	340,000	340,000	348,419
Proceeds of Fixed Asset Dispositions	19	0	0	0
Special Items/Upward Adjustments	20	0	0	97,767
<b>Total Revenues &amp; Other Sources</b>	<b>21</b>	<b>14,180,666</b>	<b>13,817,514</b>	<b>13,938,497</b>
Beginning Fund Balance	22	5,204,787	6,350,613	6,485,595
<b>Total Resources</b>	<b>23</b>	<b>19,385,453</b>	<b>20,168,127</b>	<b>20,424,092</b>
<b>*Instruction</b>	<b>24</b>	<b>7,127,600</b>	<b>7,006,120</b>	<b>6,798,513</b>
Student Support Services	25	365,650	355,000	338,060
Instructional Staff Support Services	26	637,550	610,000	703,457
General Administration	27	462,000	400,000	399,122
School Administration	28	700,400	680,000	653,553
Business & Central Administration	29	348,140	338,000	342,040
Plant Operation and Maintenance	30	1,302,730	1,166,000	1,121,197
Student Transportation	31	577,400	555,000	849,225
<b>*Total Support Services (lines 25-31)</b>	<b>31A</b>	<b>4,393,870</b>	<b>4,104,000</b>	<b>4,406,654</b>
<b>*Noninstructional Programs</b>	<b>32</b>	<b>662,100</b>	<b>1,495,000</b>	<b>611,966</b>
Facilities Acquisition and Construction	33	652,750	245,100	42,970
Debt Service (Principal, interest, fiscal charges)	34	1,601,753	1,555,000	1,525,718
AEA Support - Direct to AEA	35	222,923	188,807	226,655
<b>*Total Other Expenditures (lines 33-35)</b>	<b>35A</b>	<b>2,477,426</b>	<b>1,988,907</b>	<b>1,795,343</b>
<b>Total Expenditures</b>	<b>36</b>	<b>14,660,996</b>	<b>14,594,027</b>	<b>13,612,476</b>
Transfers Out	37	340,000	369,313	348,419
Other Uses	38	0	0	112,584
<b>Total Expenditures, Transfers Out &amp; Other Uses</b>	<b>39</b>	<b>15,000,996</b>	<b>14,963,340</b>	<b>14,073,479</b>
Ending Fund Balance	40	4,384,457	5,204,787	6,350,613
<b>Total Requirements</b>	<b>41</b>	<b>19,385,453</b>	<b>20,168,127</b>	<b>20,424,092</b>

**ADOPTION OF BUDGET AND TAXES JULY 1, 2026 - JUNE 30, 2027**  
**TREYNOR**  
**DISTRICT NUMBER - 6453**

Department of Management - Form S-TX

<b>Total Special Program Funding</b>					
Instructional Support (A&L line 10.27)		384,204			
Educational Improvement (A&L line 11.3)		0			
Voted Physical Plant & Equipment (A&L line 19.3)		0			
<b>Special Program Income Surtax Rates</b>					
Instructional Support (A&L line 10.15)		% 4			
Educational Improvement (A&L line 11.4)		% 0			
Voted Physical Plant & Equipment (A&L line 19.4)		% 0			
<b>Utility Replacement and Property Taxes Adopted</b>					
		<b>Utility Replacement AND Property Tax Dollars</b>	<b>Levy Rate</b>	<b>Property Taxes Levied</b>	<b>Estimated Utility Replacement Dollars</b>
Levy to Fund Combined District Cost (A&L line 15.3)	1	2,342,046			
+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	217,500			
-Use of Fund Balance to Reduce Levy (A&L line 15.11)	5	0			
=Subtotal General Fund Levy (A&L line 15.14)	6	2,559,546	8.26889	2,490,606	68,940
+Instructional Support Levy (A&L line 15.13)	7	187,232	0.59171	182,299	4,933
=Total General Fund Levy (A&L line 15.12)	8	2,746,778	8.86060	2,672,905	73,873
	9				
Management	10	460,000	1.48608	447,610	12,390
Amana Library	11	0	0	0	0
Voted Physical Plant & Equipment (Loan Agreement)	12	0			
+Voted Physical Plant & Equipment (Capital Project)	13	0			
=Subtotal Voted Physical Plant & Equipment	14	0	0.00000	0	0
+Regular Physical Plant & Equipment	15	104,420	0.33000	101,669	2,751
=Total Physical Plant & Equipment	16	104,420			
	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	1,081,782	3.41877	1,053,281	28,501
<b>GRAND TOTAL</b>	<b>22</b>	<b>4,392,980</b>	<b>14.09545</b>	<b>4,275,465</b>	<b>117,515</b>
1-1-2025 Taxable Valuation WITH Gas & Electric Utilities		309,539,097	WITHOUT Gas & Elec	301,202,011	
1-1-2025 Tax Increment Valuation WITH Gas & Electric Utilities		6,885,571	WITHOUT Gas & Elec	6,885,571	
1-1-2025 Debt Service, PPEL, ISL Valuation WITH Gas & Electric Utilities		316,424,668	WITHOUT Gas & Elec	308,087,582	

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) = 4,275,465**  
**Instruction (Line 24) = 7,127,600**  
**Total Support Services (Line 31A) = 4,393,870**  
**Noninstructional Programs (Line 32) = 662,100**  
**Total Other Expenditures (Line 35A) = 2,477,426**

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.

4/13/2026

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District Secretary	Date Budget Adopted	County Auditor
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FY 2025 Actual  
 Dist Name: TREYNOR  
 Dist Number: 6453

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
1 Taxes Levied on Property	2,293,065		512,168	0	0	0		95,342		1,167,724			4,068,299
2 Utility Replacement Excise Tax	56,495		12,310	0	0	0		2,252		27,580			98,637
3 Income Surtax	180,478							0					180,478
4 Tuition/Transportation Received	2,653,941	0											2,653,941
5 Earnings on Investments	134,901	2,439	38,929	0	0	0	84,785	4,683	0	28,180	13,989	0	307,906
6 Nutrition Program Sales											330,422	0	330,422
7 Student Activities and Sales	0	177,706		0								0	177,706
8 Other Revenues from Local Sources	276,696	1,030	0	0	0	0	0	129,000	0	0	1,279	0	408,005
9 Revenue from Intermediary Sources	0	0	0	0	0	0	0	0	0	0	0	0	0
10 State Foundation Aid	3,837,465												3,837,465
11 Instructional Support State Aid	0												0
12 Other State Sources	220,794						758,299	0	0	0	3,292	0	982,385
13 Two Tier Assessment Limitation Replacement	6,087		1,360	0	0	0		249		3,047			10,743
14 Title I Grants	29,057								0				29,057
15 IDEA and Other Federal Sources	235,118		0	0	0	0	0	0	0	0	172,149	0	407,267
16 Total Revenues	9,924,097	181,175	564,767	0	0	0	843,084	231,526	0	1,226,531	521,131	0	13,492,311
17 General Long-Term Debt Proceeds	0	0					0	0	0	0	0	0	0
18 Transfers In	0	9,526	0	0	0	0	0	0	0	338,893	0	0	348,419
19 Proceeds of Fixed Asset Dispositions	0	0	0	0	0	0	0	0	0	0	0	0	0
20 Special Items/Upward Adjustments	47,333	34,936	0	0	0	0	0	0	0	0	15,498	0	97,767
21 Total Revenues & Other Sources	9,971,430	225,637	564,767	0	0	0	843,084	231,526	0	1,565,424	536,629	0	13,938,497
22 Beginning Fund Balance	2,567,471	11,133	844,615	0	0	0	1,806,016	78,515	0	818,404	359,441	0	6,485,595
23 Total Resources	12,538,901	236,770	1,409,382	0	0	0	2,649,100	310,041	0	2,383,828	896,070	0	20,424,092
Requirements:													
24 Instruction	6,618,393	180,120	0	0	0	0	0	0	0	0	0	0	6,798,513
25 Student Support Services	338,060	0	0	0	0	0	0	0	0	0	0	0	338,060
26 Instructional Staff Support Services	477,528	0	0	0	0	0	67,934	129,000	0	0	28,995	0	703,457
27 General Administration	379,199	0	19,923	0	0	0	0	0	0	0	0	0	399,122
28 School Administration	653,553	0	0	0	0	0	0	0	0	0	0	0	653,553
29 Business & Central Administration	193,009	0	0	0	0	0	149,031	0	0	0	0	0	342,040
30 Plant Operation and Maintenance	878,899	0	226,029	0	0	0	0	0	0	0	16,269	0	1,121,197
31 Student Transportation	751,614	0	43,102	0	0	0	51,167	3,342	0	0	0	0	849,225
32 Noninstructional Programs	0	0	0	0	0	0	0	0	0	0	611,966	0	611,966
33 Facilities Acquisition and Construction	0	0	0	0	0	0	42,970	0	0	0	0	0	42,970
34 Debt Service (Principal, interest, fiscal charges)	0	0	0	0	0	0	0	0	0	1,525,718	0	0	1,525,718
35 AEA Support - Direct to AEA	226,655												226,655
36 Total Expenditures	10,516,910	180,120	289,054	0	0	0	311,102	132,342	0	1,525,718	657,230	0	13,612,476
37 Transfers Out	9,526	0	0	0	0	0	338,893	0	0	0	0	0	348,419
38 Other Uses	112,584	0	0	0	0	0	0	0	0	0	0	0	112,584
39 Total Expenditures, Transfers Out & Other Uses	10,639,020	180,120	289,054	0	0	0	649,995	132,342	0	1,525,718	657,230	0	14,073,479
40 Ending Fund Balance	1,899,881	56,650	1,120,328	0	0	0	1,999,105	177,699	0	858,110	238,840	0	6,350,613
41 Total Requirements	12,538,901	236,770	1,409,382	0	0	0	2,649,100	310,041	0	2,383,828	896,070	0	20,424,092