

**NOTICE OF PUBLIC HEARING**  
**Proposed DALLAS CENTER-GRIMES School Budget Summary**  
**Fiscal Year 2026 - 2027**

Location of Public Hearing: (entered upon publish)			undefined	undefined
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	31,788,273	29,151,348	29,352,660
Utility Replacement Excise Tax	2	483,207	458,585	12,891
Income Surtaxes	3	0	0	0
Tuition/Transportation Received	4	3,346,870	3,297,410	4,081,997
Earnings on Investments	5	2,466,860	1,133,661	2,055,965
Nutrition Program Sales	6	1,575,400	1,557,762	1,247,481
Student Activities and Sales	7	780,600	770,505	873,402
Other Revenues from Local Sources	8	767,840	765,500	1,432,837
Revenue from Intermediary Sources	9	0	0	0
State Foundation Aid	10	27,302,389	26,634,563	26,310,503
Instructional Support State Aid	11	102,961	0	0
Other State Sources	12	3,619,000	3,618,077	4,736,067
Two Tier Assessment Limitation Replacement	13	274,569	274,569	280,946
Title 1 Grants	14	248,400	243,319	253,709
IDEA and Other Federal Sources	15	1,638,754	1,627,023	2,160,376
Total Revenues	16	74,395,123	69,532,322	72,798,834
General Long-Term Debt Proceeds	17	29,700,000	58,922,655	0
Transfers In	18	553,113	288,113	288,113
Proceeds of Fixed Asset Dispositions	19	0	0	0
Special Items/Upward Adjustments	20	0	0	0
Total Revenues & Other Sources	21	104,648,236	128,743,090	73,086,947
Beginning Fund Balance	22	106,553,762	55,457,037	46,833,933
<b>Total Resources</b>	<b>23</b>	<b>211,201,998</b>	<b>184,200,127</b>	<b>119,920,880</b>
<b>*Instruction</b>	<b>24</b>	<b>37,127,010</b>	<b>36,640,350</b>	<b>33,022,478</b>
Student Support Services	25	1,291,342	1,309,440	980,561
Instructional Staff Support Services	26	3,414,334	3,408,055	3,082,216
General Administration	27	1,304,074	1,278,504	1,231,624
School Administration	28	2,669,334	2,384,440	2,134,257
Business & Central Administration	29	1,468,695	1,680,172	1,381,453
Plant Operation and Maintenance	30	8,291,238	7,459,537	7,076,458
Student Transportation	31	2,514,058	2,359,577	2,019,307
<b>*Total Support Services (lines 25-31)</b>	<b>31A</b>	<b>20,953,075</b>	<b>19,879,725</b>	<b>17,905,876</b>
<b>*Noninstructional Programs</b>	<b>32</b>	<b>2,390,880</b>	<b>2,349,792</b>	<b>2,131,006</b>
Facilities Acquisition and Construction	33	79,640,000	11,721,512	4,333,279
Debt Service (Principal, interest, fiscal charges)	34	5,661,811	5,661,811	4,980,567
AEA Support - Direct to AEA	35	1,286,594	1,105,062	1,373,932
<b>*Total Other Expenditures (lines 33-35)</b>	<b>35A</b>	<b>86,588,405</b>	<b>18,488,385</b>	<b>10,687,778</b>
Total Expenditures	36	147,059,370	77,358,252	63,747,138
Transfers Out	37	553,113	288,113	288,113
Other Uses	38	0	0	428,592
Total Expenditures, Transfers Out & Other Uses	39	147,612,483	77,646,365	64,463,843
Ending Fund Balance	40	63,589,515	106,553,762	55,457,037
<b>Total Requirements</b>	<b>41</b>	<b>211,201,998</b>	<b>184,200,127</b>	<b>119,920,880</b>
<b>Proposed Property Tax Rate (per \$1,000 taxable valuation)</b>		<b>18.99569</b>		

	<b>NOTICE OF PUBLIC HEARING -PROPOSED PROPERTY TAX LEVY Proposed DALLAS CENTER-GRIMES Property Tax Levy Fiscal Year July 1, 2026 - June 30, 2027</b>	
<b>Location of Public Hearing: Dallas Center - Grimes Administration Center Board Room 2405 West 1st Street, Grimes, Iowa 50111</b>	<b>Date of Public Hearing: 3/30/2026</b>	<b>Time of Public Hearing: 05:30 PM</b>
<b>Location of Notice on School Website: <a href="https://tinyurl.com/DCGFY27proposed1">https://tinyurl.com/DCGFY27proposed1</a></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	12,785,367	12,785,367	12,646,876
Instructional Support Levy	2	1,997,636	1,997,636	1,991,938
Management	3	3,754,878	3,754,878	5,930,438
Amana Library	4	0	0	0
Voted Physical Plant and Equipment	5	2,486,376	2,486,376	2,628,508
Regular Physical Plant and Equipment	6	612,316	612,316	647,319
Reorganization Equalization	7	0	0	0
Public Education/Recreation (Playground)	8	0	0	0
Debt Service	9	7,514,775	7,514,775	7,943,194
<b>Grand Total</b>	<b>10</b>	<b>29,151,348</b>	<b>29,151,348</b>	<b>31,788,273</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>		<b>18.15013</b>	<b>17.34544</b>	<b>18.99569</b>
Property Tax Comparison		<b>Current Year Property Taxes</b>	<b>Proposed Property Taxes</b>	<b>Percent Change</b>
Residential property with an Actual/Assessed Value of \$100,000/\$110,000		861	931	8.13
Commercial property with an Actual/Assessed Value of \$300,000/\$330,000		3,741	4,346	16.17

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:

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**ADOPTION OF BUDGET AND TAXES JULY 1, 2026 - JUNE 30, 2027**  
**DALLAS CENTER-GRIMES**  
**DISTRICT NUMBER - 1576**

Department of Management - Form S-TX

<b>Total Special Program Funding</b>					
Instructional Support (A&L line 10.27)		2,120,721			
Educational Improvement (A&L line 11.3)		0			
Voted Physical Plant & Equipment (A&L line 19.3)		2,662,594			
<b>Special Program Income Surtax Rates</b>					
Instructional Support (A&L line 10.15)		% 0			
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	12,859,204			
+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	12,859,204	8.34679	12,646,876	212,328
+Instructional Support Levy (A&L line 15.13)	7	2,017,760	1.01548	1,991,938	25,822
=Total General Fund Levy (A&L line 15.12)	8	14,876,964	9.36227	14,638,814	238,150
	9				
Management	10	6,030,000	3.91402	5,930,438	99,562
Amana Library	11	0	0	0	0
Voted Physical Plant & Equipment (Loan Agreement)	12	0			
+Voted Physical Plant & Equipment (Capital Project)	13	2,662,594			
=Subtotal Voted Physical Plant & Equipment	14	2,662,594	1.34000	2,628,508	34,086
+Regular Physical Plant & Equipment	15	655,714	0.33000	647,319	8,395
=Total Physical Plant & Equipment	16	3,318,308			
	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	8,046,208	4.04940	7,943,194	103,014
<b>GRAND TOTAL</b>	<b>22</b>	<b>32,271,480</b>	<b>18.99569</b>	<b>31,788,273</b>	<b>483,207</b>
1-1-2025 Taxable Valuation WITH Gas & Electric Utilities		1,540,616,016	WITHOUT Gas & Elec	1,515,178,366	
1-1-2025 Tax Increment Valuation WITH Gas & Electric Utilities		446,394,762	WITHOUT Gas & Elec	446,394,762	
1-1-2025 Debt Service, PPEL, ISL Valuation WITH Gas & Electric Utilities		1,987,010,778	WITHOUT Gas & Elec	1,961,573,128	

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) = 31,788,273**

**Instruction (Line 24) = 37,127,010**

**Total Support Services (Line 31A) = 20,953,075**

**Noninstructional Programs (Line 32) = 2,390,880**

**Total Other Expenditures (Line 35A) = 86,588,405**

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)

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District Secretary

Date Budget Adopted

County Auditor

**DALLAS CENTER-GRIMES 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)	2019 GO Bonds	20,000,000	0	774,800	774,800	1,300	0	0	0	776,100	Yes
(2)	2010 GO Bonds QSCB	11,025,000	596,573	620,156	1,216,729	1,300	0	0	0	1,218,029	Yes
(3)	2020 GO Bonds	24,865,000	2,125,000	615,600	2,740,600	1,300	0	0	0	2,741,900	Yes
(4)	2021A GO Bonds	1,135,000	100,000	3,392	103,392	1,000	0	0	0	104,392	Yes
(5)	2021C GO Refunding Bonds	8,645,000	200,000	108,437	308,437	1,300	0	0	0	309,737	Yes
(6)	2025 GO Bonds	14,300,000	0	620,250	620,250	1,300	0	0	0	621,550	Yes
(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>	<b>79,970,000</b>	<b>3,021,573</b>	<b>2,742,635</b>	<b>5,764,208</b>	<b>7,500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,771,708</b>	
	<b>Advanced Surplus Levy</b>										
(1)	PRELEVY			2,274,500		2,274,500	0			2,274,500	
(2)						0				0	
(3)						0				0	
(4)						0				0	
	<b>Totals</b>			<b>2,274,500</b>		<b>2,274,500</b>	<b>0</b>			<b>2,274,500</b>	
	<b>Voted PPEL Loan</b>										
(1)						0				0	
(2)						0				0	
(3)						0				0	
(4)						0				0	
	<b>Totals</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
	<b>Sales Tax Revenue Bonds</b>										
(1)	2010 Sales Tax Revenue Bonds QSCB	4,925,000	265,300	288,112	553,412	1,300			554,712	0	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>	<b>4,925,000</b>	<b>265,300</b>	<b>288,112</b>	<b>553,412</b>	<b>1,300</b>	<b>0</b>	<b>0</b>	<b>554,712</b>	<b>0</b>	

**FY 2027 BUDGET YEAR WORKSHEET**  
**Dist Name: DALLAS CENTER-GRIMES**  
**Dist Number: 1576**

<b>Resources:</b>		<b>General (10)</b>	<b>Activity (21)</b>	<b>Management (22)</b>	<b>PERL (24)</b>	<b>Entrp(23) Equal(25) Lib(29) SpecRev(27)</b>	<b>Emg Levy (26)/ Disaster R (28)</b>	<b>Sales Tax (33)</b>	<b>PPEL (36)</b>	<b>Other Cap Proj</b>	<b>Debt Service (40)</b>	<b>Nutrition (61)</b>	<b>Oth Entp (62-69)</b>	<b>Total</b>	
Taxes Levied on Property	1	14,638,814		5,930,438	0	0	0	3,275,827		7,943,194				31,788,273	1
Utility Replacement Excise Tax	2	238,150		99,562	0	0	0	42,481		103,014				483,207	2
Income Surtax	3	0						0						0	3
Tuition\Transportation Received	4	3,346,870	0	0										3,346,870	4
Earnings on Investments	5	550,600	15,500	1,850	0	0	0	345,000	440,900	855,200	195,000	62,810	0	2,466,860	5
Nutrition Program Sales	6											1,575,400	0	1,575,400	6
Student Activities and Sales	7	0	780,600										0	780,600	7
Other Revenues from Local Sources	8	740,000	0	0	0	0	0	0	0	0	0	27,840	0	767,840	8
Revenue from Intermediary Sources	9	0	0	0	0	0	0	0	0	0	0	0	0	0	9
State Foundation Aid	10	27,302,389												27,302,389	10
Instructional Support State Aid	11	102,961												102,961	11
Other State Sources	12	84,000		0	0	0	0	3,535,000	0		0	0	0	3,619,000	12
Two Tier Assessment Limitation Replacement	13	149,049		38,990	0	0		25,263		61,267				274,569	13
Title 1 Grants	14	248,400								0				248,400	14
IDEA and Other Federal Sources	15	735,350		0	0	0	0	0	0	0	0	903,404	0	1,638,754	15
Total Revenues	16	48,136,583	796,100	6,070,840	0	0	0	3,880,000	3,784,471	855,200	8,302,475	2,569,454	0	74,395,123	16
General Long-Term Debt Proceeds	17							0	0	29,700,000	0			29,700,000	17
Transfers In	18	0	0	0	0	0	0	0	0	0	553,113	0	0	553,113	18
Proceeds of Fixed Asset Dispositions	19	0	0	0	0	0	0	0	0	0	0	0	0	0	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	48,136,583	796,100	6,070,840	0	0	0	3,880,000	3,784,471	30,555,200	8,855,588	2,569,454	0	104,648,236	21
Beginning Fund Balance	22	6,855,121	441,987	2,383,867	0	0	0	13,558,891	4,369,769	55,402,725	21,868,654	1,616,709	56,039	106,553,762	22
Total Resources	23	54,991,704	1,238,087	8,454,707	0	0	0	17,438,891	8,154,240	85,957,925	30,724,242	4,186,163	56,039	211,201,998	23
<b>Requirements:</b>															
Instruction	24	35,952,710	794,300	380,000	0	0	0	0	0	0	0	0	0	37,127,010	24
Student Support Services	25	1,291,342	0	0	0	0	0	0	0	0	0	0	0	1,291,342	25
Instructional Staff Support Services	26	3,414,334	0	0	0	0	0	0	0	0	0	0	0	3,414,334	26
General Administration	27	1,304,074	0	0	0	0	0	0	0	0	0	0	0	1,304,074	27
School Administration	28	2,364,334	0	0	0	0	0	0	305,000	0	0	0	0	2,669,334	28
Business & Central Administration	29	835,755	0	82,540	0	0	0	0	550,400	0	0	0	0	1,468,695	29
Plant Operation and Maintenance	30	4,435,438	0	3,829,850	0	0	0	0	25,950	0	0	0	0	8,291,238	30
Student Transportation	31	2,253,658	0	260,400	0	0	0	0	0	0	0	0	0	2,514,058	31
Noninstructional Programs	32	0		0	0	0	0	0	0	0	0	2,390,880	0	2,390,880	32
Facilities Acquisition and Construction	33			490,000	0			8,550,000	4,850,000	65,750,000				79,640,000	33
Debt Service (Principal, interest, fiscal charges)	34							0	0	0	5,661,811			5,661,811	34
AEA Support - Direct to AEA	35	1,286,594												1,286,594	35
Total Expenditures	36	53,138,239	794,300	5,042,790	0	0	0	8,855,000	5,426,350	65,750,000	5,661,811	2,390,880	0	147,059,370	36
Transfers Out	37	0	0	0	0	0	0	553,113	0	0	0	0	0	553,113	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	53,138,239	794,300	5,042,790	0	0	0	9,408,113	5,426,350	65,750,000	5,661,811	2,390,880	0	147,612,483	39
Ending Fund Balance	40	1,853,465	443,787	3,411,917	0	0	0	8,030,778	2,727,890	20,207,925	25,062,431	1,795,283	56,039	63,589,515	40
Total Requirements	41	54,991,704	1,238,087	8,454,707	0	0	0	17,438,891	8,154,240	85,957,925	30,724,242	4,186,163	56,039	211,201,998	41

## Unspent Authorized Budget - WORKSHEET

**DALLAS CENTER-GRIMES Unspent Authorized Budget**  
**(Line 32 = Legal Limit on General Fund Spending)**

			Estimated FY2023	Estimated FY2024	Estimated FY2025	Estimated FY2026	Estimated FY2027
Regular Program District Cost	1		25,160,463	26,554,530	27,402,739	27,529,044	27,741,496
Regular Program Budget Adjustment	2	+	0	0	0	147,722	62,838
Supplementary Weighting District Cost	3	+	288,373	360,441	468,754	589,019	645,574
Special Ed District Cost	4	+	2,614,194	2,924,892	3,029,132	3,183,378	3,394,864
Teacher Salary Supplement District Cost	5	+	2,068,161	2,185,610	2,474,084	2,538,698	2,614,386
Professional Development Suppl District Cost	6	+	219,530	232,470	243,060	247,301	255,444
Early Intervention Supplement District Cost	7	+	246,310	260,572	272,252	276,853	285,808
Teacher Leadership Supplement District Cost	8	+	1,214,409	1,281,747	1,336,633	1,357,107	1,398,962
AEA Special Ed Support	9	+	1,184,572	1,258,252	1,299,635	1,311,314	1,329,983
AEA Special Ed Support Adjustment	10	+	0	0	0	0	0
AEA Media Services	11	+	209,179	220,862	228,606	231,485	235,596
AEA Educational Services	12	+	229,739	242,614	251,183	254,398	258,956
AEA Sharing District Cost	13	+	0	0	0	0	713
AEA Teacher Salary Suppl District Cost	14	+	100,226	107,145	111,252	112,692	114,755
AEA Professional Dev Suppl District Cost	15	+	12,589	13,437	0	0	0
SBRC Modified Suppl Amt Dropout Prev	16	+	1,226,458	1,289,121	1,336,698	1,348,537	1,359,837
SBRC Modified Supplemental Amt Other #1	17	+	146,554	68,542	115,291	0	0
SBRC Modified Supplemental Amt Other #2	18	+	642,928	648,343	439,378	527,063	527,063
Special Ed Deficit Modified Suppl Amt	19	+	2,490,870	2,494,700	2,467,926	2,470,000	2,475,000
Special Ed Positive Balance Reduction	20	-	0	0	0	0	0
AEA Special Ed Positive Balance	21	-	0	0	0	0	0
Allowance for Construction Projects	22	+	0	0	0	0	0
SBRC Unspent Modified Suppl Amt	23	-	0	0	0	0	0
Enrollment Audit Adjustment	24	+	-4,408	-46,694	-31,662	-15,652	2,077
AEA Prorata Reduction	25	-	77,104	84,902	228,870	227,286	52,804
Maximum District Cost	26	=	37,973,043	40,011,682	41,216,091	41,881,673	42,650,548
Total Preschool Foundation Aid	27	+	600,453	671,880	645,645	583,124	643,692
Instructional Support Authority	28	+	1,810,547	1,942,995	2,005,607	2,024,832	2,120,721
Ed Improvement Authority	29	+	0	0	0	0	0
Other Miscellaneous Income	30	+	5,434,025	6,101,198	7,456,253	6,706,253	6,750,000
Unspent Auth Budget - Previous Year	31	+	23,574,137	26,351,048	28,904,937	31,747,595	32,002,460
Maximum Authorized Budget	32	=	69,392,205	75,078,803	80,228,533	82,943,477	84,167,421
Expenditures	33	-	43,041,157	46,173,866	48,480,938	50,941,017	52,800,000
Unspent Authorized Budget (UAB)	34	=	26,351,048	28,904,937	31,747,595	32,002,460	31,367,421
Maximum spending without a decline in Unspent Authorized Budget			45,818,068	48,727,755	51,323,596	51,195,882	52,164,961

## FY 2027 Aid and Levy Worksheet DALLAS CENTER-GRIMES

			FY2027 A&L	FY2026 A&L	Difference
<b>BUDGET ENROLLMENT</b>					
Budget Enrollment (Oct 2025 Budget Enrollment)	1.1		3,404.7	3,446.3	-41.6
Audit Change in Oct 2024 Certified Enrollment	1.2		-2.740	-2.000	-0.740
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	=	2,077	-15,652	17,729
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	-2.740	-2.000	-0.740
Enrollment Audit Adjustment - State Aid Portion	1.7	=	-19,347	-13,836	-5,511
<b>DISTRICT CATEGORICAL ENROLLMENT</b>					
Budget Enrollment (Line 1.1)	1.8		3,404.7	3,446.3	-41.6
Resident Students Receiving an Education Savings Account (ESA)	1.9	+	155.0	76.0	79.0
District Categorical Enrollment	1.10	=	3,559.7	3,522.3	37.4
<b>COST PER PUPIL AMOUNTS</b>					
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		720.75	699.19	21.56
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	=	734.44	720.75	13.69
FY2026 Professional Dev Suppl Cost Per Pupil (Line 2.9 - FY2026 Aid & Levy)	2.7		70.21	68.69	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	=	71.76	70.21	1.55
FY2026 Early Intervention Suppl Cost Per Pupil (Line 2.12 - FY2026 Aid & Levy)	2.10		78.60	76.94	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	=	80.29	78.60	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
<b>WEIGHTED ENROLLMENT</b>					
0.72 Special Ed Weighting in Addition to 1.0	3.1		162.72	149.76	12.96
1.21 Special Ed Weighting in Addition to 1.0	3.2	+	147.07	144.64	2.43
2.74 Special Ed Weighting in Addition to 1.0	3.3	+	106.86	104.12	2.74
Total Special Ed Weighting in Addition to 1.0	3.4	=	416.65	398.52	18.13
Budget Enrollment (Line 1.1)	3.5	+	3,404.7	3,446.3	-41.6
AEA Weighted Enrollment	3.6	=	3,821.35	3,844.82	-23.47
AEA Supplementary Weight for Sharing	3.7	+	2.05	0.00	2.05
AEA Weighted Enrollment with AEA Supplementary Weight for Sharing	3.8	=	3,823.40	3,844.82	-21.42
Supplementary Weighting - Sharing	3.9		42.830	35.980	6.850
Supplementary Weighting - At-Risk Formula	3.10	+	11.711	11.828	-0.117
Supplementary Weighting - ELL	3.11	+	24.69	25.93	-1.24
Supplementary Weighting - Reorganization Incentives	3.12	+	0.000	0.000	0.000
Total Supplementary Weighting	3.13	=	79.231	73.738	5.493
AEA Weighted Enrollment (Line 3.6)	3.14	+	3,821.35	3,844.82	-23.47
District Weighted Enrollment	3.15	=	3,900.581	3,918.558	-17.977
Total Special Ed Weighting in Addition to 1.0 (Line 3.4)	3.16	-	416.65	398.52	18.13
District Weighted Enrollment without Special Ed Weightings	3.17	=	3,483.931	3,520.038	-36.107

## FY 2027 Aid and Levy Worksheet DALLAS CENTER-GRIMES

			FY2027 A&L	FY2026 A&L	Difference
<b>REGULAR PROGRAM DISTRICT COST CALCULATIONS</b>					
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	3,404.7	3,446.3	-41.6
FY2027 Regular Program District Cost without Adjustment	4.3	=	27,741,496	27,529,044	212,452
FY2026 Regular Program District Cost (Line 4.3 - FY2026 Aid & Levy)	4.4		27,529,044	27,402,739	126,305
101% Budget Adjustment	4.5	X	1.01	1.01	0.00
101% of FY2026 Regular Program District Cost	4.6	=	27,804,334	27,676,766	127,568
FY2027 Regular Program District Cost without Adjustment (Line 4.3)	4.7	-	27,741,496	27,529,044	212,452
FY2027 Regular Program Budget Adjustment (if negative, enter zero)	4.8	=	62,838	147,722	-84,884
<b>OTHER DISTRICT COST CALCULATIONS</b>					
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	79,231	73,738	5,493
District Cost for Supplementary Weighting	4.11	=	645,574	589,019	56,555
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	416.65	398.52	18.13
Special Education Instruction District Cost	4.14	=	3,394,864	3,183,378	211,486
FY2027 Teacher Salary Supplement District Cost Per Pupil (Line 2.6)	4.15		734.44	720.75	13.69
District Categorical Enrollment (Line 1.10)	4.16	X	3,559.7	3,522.3	37.4
Unadjusted Teacher Salary Supplement District Cost	4.17	=	2,614,386	2,538,698	75,688
FY2026 Unadj Teacher Salary Suppl District Cost (Line 4.17 - FY2026 Aid & Levy)	4.18		2,538,698	2,474,084	64,614
Unadjusted Teacher Salary Supplement District Cost (Line 4.17)	4.19	-	2,614,386	2,538,698	75,688
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	+	2,614,386	2,538,698	75,688
Teacher Salary Supplement District Cost	4.22	=	2,614,386	2,538,698	75,688
FY2027 Professional Development Supplement District Cost Per Pupil (Line 2.9)	4.23		71.76	70.21	1.55
District Categorical Enrollment (Line 1.10)	4.24	X	3,559.7	3,522.3	37.4
Unadjusted Professional Development Supplement District Cost	4.25	=	255,444	247,301	8,143
FY2026 Unadjusted Prof Dev Suppl District Cost (Line 4.25 - FY2026 Aid & Levy)	4.26		247,301	243,060	4,241
Unadjusted Professional Development Supplement District Cost (Line 4.25)	4.27	-	255,444	247,301	8,143
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	+	255,444	247,301	8,143
Professional Development Supplement District Cost	4.30	=	255,444	247,301	8,143
FY2027 Early Intervention Supplement District Cost Per Pupil (Line 2.12)	4.31		80.29	78.60	1.69
District Categorical Enrollment (Line 1.10)	4.32	X	3,559.7	3,522.3	37.4
Unadjusted Early Intervention Supplement District Cost	4.33	=	285,808	276,853	8,955
FY2026 Unadj Early Intervention Suppl District Cost (Line 4.33 - FY2026 Aid & Levy)	4.34		276,853	272,252	4,601
Unadjusted Early Intervention Supplement District Cost (Line 4.33)	4.35	-	285,808	276,853	8,955
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	+	285,808	276,853	8,955
Early Intervention Supplement District Cost	4.38	=	285,808	276,853	8,955
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	3,559.7	3,522.3	37.4
Unadjusted Teacher Leadership Supplement District Cost	4.41	=	1,398,962	1,357,107	41,855
FY2026 Unadj Teacher Leadership Suppl District Cost (Line 4.41 - FY2026 Aid & Levy)	4.42		1,357,107	1,336,633	20,474
Unadjusted Teacher Leadership Supplement District Cost (Line 4.41)	4.43	-	1,398,962	1,357,107	41,855
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	+	1,398,962	1,357,107	41,855
Teacher Leadership Supplement District Cost	4.46	=	1,398,962	1,357,107	41,855

## FY 2027 Aid and Levy Worksheet DALLAS CENTER-GRIMES

			FY2027 A&L	FY2026 A&L	Difference
<b>AEA DISTRICT COST CALCULATIONS</b>					
AEA Special Ed Support Cost Per Pupil	4.47		348.04	341.06	6.98
AEA Weighted Enrollment (Line 3.6)	4.48	X	3,821.35	3,844.82	-23.47
AEA Special Ed Support District Cost without Adjustment	4.49	=	1,329,983	1,311,314	18,669
FY2026 AEA Special Ed Support Dist Cost (Line 4.49 - FY2026 Aid & Levy)	4.50		1,311,314	1,299,635	11,679
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	=	1,311,314	1,299,635	11,679
AEA Special Ed Support District Cost without Adjustment (Line 4.49)	4.53	-	1,329,983	1,311,314	18,669
AEA Special Ed Support Adjustment (If negative, enter zero)	4.54	=	0	0	0
Budget Enrollment (Line 1.1)	4.55		3,404.7	3,446.3	-41.6
Resident Accredited Nonpublic Students	4.56	+	156	123	33
Shared-Time Nonpublic Pupils Counted in Line 1.1	4.57	-	0.0	0.0	0.0
Total Enrollment Served - AEA Media and Ed Services	4.58	=	3,561	3,569	-8
FY2027 AEA Media Cost Per Pupil	4.59	X	66.16	64.86	1.30
AEA Media Services District Cost	4.60	=	235,596	231,485	4,111
Total Enrollment Served - AEA Media and Ed Services (Line 4.58)	4.61		3,561	3,569	-8
FY2027 AEA Ed Services Cost Per Pupil	4.62	X	72.72	71.28	1.44
AEA Ed Services District Cost	4.63	=	258,956	254,398	4,558
AEA Supplementary Weight for Sharing (Line 3.7)	4.64		2.05	0.00	2.05
AEA Special Ed Support Cost Per Pupil (Line 4.47)	4.65	X	348.04	341.06	6.98
AEA Sharing District Cost	4.66	=	713	0	713
FY2027 AEA Teacher Salary Supplement District Cost Per Pupil	4.67		30.03	29.31	0.72
AEA Weighted Enrollment (Line 3.6)	4.68	X	3,821.35	3,844.82	-23.47
Unadjusted AEA Teacher Salary Supplement District Cost	4.69	=	114,755	112,692	2,063
FY2026 Unadj AEA Teacher Salary Suppl District Cost (Line 4.69 - 2026 Aid & Levy)	4.70		112,692	111,252	1,440
Unadjusted AEA Teacher Salary Supplement District Cost (Line 4.69)	4.71	-	114,755	112,692	2,063
AEA Teacher Salary Supplement Budget Adjustment (if negative, enter zero)	4.72	=	0	0	0
Unadjusted AEA Teacher Salary Supplement District Cost (Line 4.69)	4.73	+	114,755	112,692	2,063
AEA Teacher Salary Supplement District Cost	4.74	=	114,755	112,692	2,063

## FY 2027 Aid and Levy Worksheet DALLAS CENTER-GRIMES

			FY2027 A&L	FY2026 A&L	Difference
<b>COMBINED DISTRICT COST SUMMARY</b>					
Regular Program District Cost without Adjustment (Line 4.3)	5.1		27,741,496	27,529,044	212,452
Regular Program Budget Adjustment Adopted (Line 4.8)	5.2	+	62,838	147,722	-84,884
District Cost for Supplementary Weighting (Line 4.11)	5.3	+	645,574	589,019	56,555
Special Education Instruction District Cost (Line 4.14)	5.4	+	3,394,864	3,183,378	211,486
Teacher Salary Supplement District Cost (Line 4.22)	5.5	+	2,614,386	2,538,698	75,688
Professional Development Supplement District Cost (Line 4.30)	5.6	+	255,444	247,301	8,143
Early Intervention Supplement District Cost (Line 4.38)	5.7	+	285,808	276,853	8,955
Teacher Leadership Supplement District Cost (Line 4.46)	5.8	+	1,398,962	1,357,107	41,855
AEA Special Ed Support District Cost without Adjustment (Line 4.49)	5.9	+	1,329,983	1,311,314	18,669
AEA Special Ed Support Adjustment (Line 4.54)	5.10	+	0	0	0
AEA Media Services District Cost (Line 4.60)	5.11	+	235,596	231,485	4,111
AEA Ed Services District Cost (Line 4.63)	5.12	+	258,956	254,398	4,558
AEA Sharing District Cost (Line 4.66)	5.13	+	713	0	713
AEA Teacher Salary Supplement District Cost (Line 4.74)	5.14	+	114,755	112,692	2,063
This Line is Intentionally Blank - Was AEA PD	5.15				
AEA/District Statewide State Aid Reduction	5.16	-	52,804	227,286	-174,482
FY2027 SBRC Modified Supplemental Amount - Dropout	5.17	+	1,359,837	1,348,537	11,300
Enrollment Audit Adjustment (Line 1.4)	5.18	+	2,077	-15,652	17,729
Combined District Cost	5.19	=	39,648,485	38,884,610	763,875
<b>UNIFORM LEVY DOLLARS</b>					
2025 Taxable Valuation with Gas & Electric Utilities	6.1		1,540,616,016	1,482,102,093	58,513,923
Uniform Levy Rate	6.2	X	5.40000	5.40000	0.00000
Uniform Levy Dollars	6.3	=	8,319,326	8,003,351	315,975
<b>UNIFORM LEVY - UTILITY REPLACEMENT ADJUSTMENT</b>					
Uniform Levy Utility Replacement Paid 2026	6.4		130,289	134,548	-4,259
Uniform Levy Utility Replacement Budgeted 2026	6.5	-	136,438	136,412	26
Uniform Levy Utility Replacement Adjustment	6.6	=	-6,149	-1,864	-4,285
Uniform Levy Dollars Before Utility Repl and Two Tier Replacement Adjustments (Line 6.3)	6.7	+	8,319,326	8,003,351	315,975
Uniform Levy Dollars Adjusted for Utility Replacement	6.8	=	8,313,177	8,001,487	311,690
<b>UNIFORM LEVY - TWO TIERED ASSESSMENT LIMITATION REPLACEMENT</b>					
Commercial, Industrial & Railroad Calculated 90% Valuation	6.9		960,437,840	887,615,054	72,822,786
Commercial, Industrial & Railroad Taxable Valuation	6.10	-	940,048,883	869,189,773	70,859,110
Commercial, Industrial & Railroad Valuation Reduction	6.11	=	20,388,957	18,425,281	1,963,676
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	=	110,100	99,497	10,603
FYNaN Uniform Levy C/I/R Two Tiered Assessment Limitation Replacement Paid	6.14		81,690	81,113	577
FYNaN Uniform Levy C/I/R Two Tiered Assessment Replacement Budgeted (Line 6.13 - FYNaN Aid & Levy)	6.15	-	99,497	99,851	-354
FYNaN Uniform Levy C/I/R Two Tiered Assessment Replacement Paid Minus Budgeted	6.16	=	-17,807	-18,738	931
Uniform Levy Commercial, Industrial & Railroad Two Tiered Assessment Replacement Estimate (Line 6.13)	6.17	+	110,100	99,497	10,603
Total Uniform Levy C/I/R Two Tiered Assessment Limitation Replacement Adjustment	6.18	=	92,293	80,759	11,534
Uniform Levy Dollars Adjusted for Utility Replacement (Line 6.8)	6.19	+	8,313,177	8,001,487	311,690
Uniform Levy Dollars Adjusted for Utility Replacement & C/I/R Two Tiered Assessment Limitation Replacement	6.20	=	8,405,470	8,082,246	323,224

## FY 2027 Aid and Levy Worksheet DALLAS CENTER-GRIMES

			FY2027 A&L	FY2026 A&L	Difference
<b>STATE FOUNDATION AID</b>					
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	3,483,931	3,520,038	-36,107
District Foundation Dollars without Special Ed	7.3	=	25,094,755	24,854,988	239,767
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	416.65	398.52	18.13
District Special Ed Foundation Dollars	7.6	=	3,001,130	2,813,950	187,180
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	3,823.40	3,844.82	-21.42
AEA Foundation Dollars for Special Ed and Sharing	7.9	=	1,074,375	1,061,170	13,205
AEA Teacher Salary Supplement District Cost (Line 4.74)	7.10	+	114,755	112,692	2,063
This Line is Intentionally Blank - Was AEA PD	7.11				
Total AEA Foundation Dollars	7.12	=	1,189,130	1,173,862	15,268
District Foundation Dollars without Special Ed (Line 7.3)	7.13	+	25,094,755	24,854,988	239,767
District Special Ed Foundation Dollars (Line 7.6)	7.14	+	3,001,130	2,813,950.00	187,180
Enrollment Audit Adjustment - State Aid Portion (Line 1.7)	7.15	+	-19,347	-13,836	-5,511
Teacher Salary Supplement District Cost (Line 4.22)	7.16	+	2,614,386	2,538,698	75,688.00
Professional Development Supplement District Cost (Line 4.30)	7.17	+	255,444	247,301	8,143
Early Intervention Supplement District Cost (Line 4.38)	7.18	+	285,808	276,853	8,955
Teacher Leadership Supplement District Cost (Line 4.46)	7.19	+	1,398,962	1,357,107	41,855
Total Foundation Dollars	7.20	=	33,820,268	33,248,923	571,345
Uniform Levy Dollars Adjusted for Utility Replacement & C/I/R Adjustment (Line 6.20)	7.21	-	8,405,470	8,082,246	323,224
Unadjusted State Foundation Aid	7.22	=	25,414,798	25,166,677	248,121
District Weighted Enrollment (Line 3.15)	7.23		3,900.581	3,918.558	-17.977
\$300 Minimum Aid Per Pupil	7.24	X	300	300	0
Minimum Aid	7.25	=	1,170,174	1,175,567	-5,393
Unadjusted State Foundation Aid (Line 7.22)	7.26	-	25,414,798	25,166,677	248,121
Minimum Aid Adjustment (If Negative, Enter Zero)	7.27	=	0	0	0
<b>PRESCHOOL FOUNDATION AID</b>					
Preschool Budget Enrollment (Actual Enrollment X 50%)	7.28		79.0	73.0	6.0
FY Regular Program State Cost Per Pupil	7.29	X	8,148	7,988	160
Preschool Foundation Aid	7.30	=	643,692	583,124	60,568
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	+	643,692	583,124	60,568
Total Preschool Foundation Aid	7.35	=	643,692	583,124	60,568

## FY 2027 Aid and Levy Worksheet DALLAS CENTER-GRIMES

			FY2027 A&L	FY2026 A&L	Difference
<b>ADDITIONAL DOLLAR LEVY</b>					
Combined District Cost (Line 5.19)	8.1		39,648,485	38,884,610	763,875
Total Foundation Dollars (Line 7.20)	8.2	-	33,820,268	33,248,923	571,345
Minimum Aid Adjustment (Line 7.27)	8.3	-	0	0	0
Additional Dollar Levy	8.4	=	5,828,217	5,635,687	192,530
<b>PROPERTY TAX ADJUSTMENT AID</b>					
2025 Taxable Valuation with Gas & Electric Utilities (Line 6.1)	8.5		1,540,616,016	1,482,102,093	58,513,923
2024 Taxable Valuation with Gas & Electric Utilities (Line 6.1 - 2026 Aid & Levy)	8.6	-	1,482,102,093	1,446,558,419	35,543,674
Dollar Increase in Taxable Valuation (If negative, enter zero)	8.7	=	58,513,923	35,543,674	22,970,249
2024 Taxable Valuation with Gas & Electric Utilities (Line 8.6)	8.8	/	1,482,102,093	1,446,558,419	35,543,674
Increase in Taxable Valuation (to 4 Decimals)	8.9	=	0.0395	0.0246	0.0149
FY2026 Property Tax Adjustment Aid (Line 8.14 - FY2026 Aid & Levy)	8.10	X	0	0	0
Reduction in Property Tax Adjustment Aid	8.11	=	0	0	0
FY2026 Property Tax Adjustment Aid (Line 8.10)	8.12		0	0	0
Reduction in Property Tax Adjustment Aid (Line 8.11)	8.13	-	0.00	0.00	0.00
FY Property Tax Adjustment Aid	8.14	=	0	0	0
<b>PROPERTY TAX REPLACEMENT PAYMENT (PTRP)</b>					
FYNaN Property Tax Portion of State Cost Per Pupil	8.15		927	927	0
Base Property Tax Portion of State Cost Per Pupil	8.16	-	685	685	0
Property Tax Replacement Amount Per Pupil	8.17	=	242	242	0
District Weighted Enrollment (Line 3.15)	8.18	X	3,900.581	3,918.558	-17.977
Property Tax Replacement Payment (PTRP)	8.19	=	943,941	948,291	-4,350
<b>FOUNDATION BASE SUPPLEMENT (FBS)</b>					
District Weighted Enrollment (Line 3.15)	8.20		3,900.581	3,918.558	-17.977
Foundation Base Supplement Amount Per Pupil	8.21	X	25	18	7
Foundation Base Supplement Aid	8.22	=	97,515	70,534.00	26,981.0

## FY 2027 Aid and Levy Worksheet DALLAS CENTER-GRIMES

			FY2027 A&L	FY2026 A&L	Difference
<b>ADJUSTED ADDITIONAL PROPERTY TAX LEVY AID</b>					
District Weighted Enrollment (Line 3.15)	8.23		3,900,581	3,918,558	-17,977
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	=	3,686,049	3,632,503	53,546
Property Tax Replacement Payment (PTRP) (Line 8.19)	8.27	-	943,941	948,291	-4,350
Foundation Base Supplement (FBS) Aid (Line 8.22)	8.28	-	97,515	70,534	26,981
Adjusted Additional Property Tax Dollar Levy less PTRP and FBS	8.29	=	2,644,593	2,613,678	30,915
FY2025 Taxable Valuation with Gas & Electric Utilities (Line 6.1)	8.30	/	1,540,616,016	1,482,102,093	58,513,923
Adjusted Additional Property Tax Levy Rate	8.31	=	1.71658	1.76349	-0.04691
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	=	0.14036	0.05749	0.08287
2025 Taxable Valuation with Gas & Electric Utilities (Line 6.1)	8.34	X	1,540,616,016	1,482,102,093	58,513,923
FY Adjusted Additional Property Tax Levy Aid	8.35	=	216,241	85,206	131,035
<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	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	3,900,581	3,918,558	-17,977
Additional District Foundation Dollars from Property Tax Equity and Relief Fund	8.40	=	39,006	3,919	35,087
<b>ADDITIONAL LEVY BEFORE UTILITY REPLACEMENT ADJUSTMENT</b>					
Additional Dollar Levy (Line 8.4)	8.41		5,828,217	5,635,687	192,530
Property Tax Adjustment Aid (Line 8.14)	8.42	-	0	0	0
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	+	52,804	227,286	-174,482
Property Tax Replacement Payment (PTRP) (Line 8.19)	4.46	-	943,941	948,291	-4,350
Foundation Base Supplement (FBS) Aid (Line 8.22)	8.47	-	97,515	70,534	26,981
Adjusted Additional Property Tax Levy Aid (Line 8.35)	8.48	-	216,241	85,206	131,035
Additional District Foundation Dollars from PTER Fund (Line 8.40)	8.49	-	39,006	3,919	35,087
Additional Levy before Utility Replacement Adjustment	8.50	=	4,584,318	4,755,023	-170,705

## FY 2027 Aid and Levy Worksheet DALLAS CENTER-GRIMES

			FY2027 A&L	FY2026 A&L	Difference
<b>FINAL STATE FOUNDATION AID</b>					
Unadjusted State Foundation Aid (Line 7.22)	9.1		25,414,798	25,166,677	248,121
Minimum Aid Adjustment (Line 7.27)	9.2	+	0	0	0
Property Tax Adjustment Aid (Line 8.14)	9.3	+	0	0	0
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	-	52,804	227,286	-174,482
Property Tax Replacement Payment (PTRP) (Line 8.19)	9.7	+	943,941	948,291	-4,350
Foundation Base Supplement (FBS) Aid (Line 8.22)	9.8	+	97,515	70,534	26,981
Adjusted Additional Property Tax Levy Aid (Line 8.31)	9.9	+	216,241	85,206	131,035
Additional District Foundation Dollars from PTER Fund (Line 8.36)	9.10	+	39,006	3,919	35,087
Adjustment for Property Tax Repayment due to Property Assessment Appeal	9.11	+	0	4,081	-4,081
Total Preschool Foundation Aid (Line 7.35)	9.12	+	643,692	583,124	60,568
State Foundation Aid	9.13	=	27,302,389	26,634,546	667,843
<b>INSTRUCTIONAL SUPPORT PROGRAM</b>					
FY Regular Program District Cost without Adjustment (Line 4.3)	10.1		27,741,496	27,529,044	212,452
Regular Program Budget Adjustment Adopted (Line 4.8)	10.2	+	62,838	147,722	-84,884
Total Regular Program District Cost	10.3	=	27,804,334	27,676,766	127,568
Maximum Portion (Can't exceed 10.00%)	10.4	X	% 10.00	% 10.00	% 0.00
Unadjusted Instructional Support Program Dollars	10.5	=	2,780,433	2,767,677	12,756
2025 Taxable Valuation with Gas & Electric Utilities (Line 6.1)	10.6		1,540,616,016	1,482,102,093	58,513,923
Budget Enrollment (Line 1.1)	10.7	/	3,404.7	3,446.3	-41.6
District Taxable Valuation Per Pupil	10.8	=	452,497	430,056	22,441
State Taxable Valuation Per Pupil	10.9		496,530	461,641	34,889
District Taxable Valuation Per Pupil (Line 10.8)	10.10	/	452,497	430,056	22,441
.25	10.11	X	0.25	0.25	0.00
State Aid Portion of Program Dollars (Round to 4 Decimals)	10.12	=	0.2743	0.2684	0.0059
Unadjusted Instructional Support Program Dollars (Line 10.5)	10.13	X	2,780,433	2,767,677	12,756
Unadjusted Instructional Support State Aid	10.14	=	762,673	742,845	19,828
Instructional Support Income Surtax Rate	10.15		% 0	% 0	% 0
District Income Tax Paid in FYNaN	10.16	X	35,291,862	33,988,820	1,303,042
Instructional Support Income Surtax Dollars	10.17	=	0	0	0
Unadjusted Instructional Support Program Dollars (Line 10.5)	10.18		2,780,433	2,767,677	12,756
Unadjusted Instructional Support State Aid (Line 10.14)	10.19	-	762,673	742,845	19,828
Instructional Support Income Surtax Dollars (Line 10.17)	10.20	-	0	0	0
Instructional Support Property & Utility Replacement Tax Dollars	10.21	=	2,017,760	2,024,832	-7,072
Unadjusted Instructional Support State Aid (Line 10.14)	10.22		762,673	742,845	19,828
Prorata Reduction to State Appropriation Amount	10.23	X	0.135	0	0.135
Adjusted Instructional Support State Aid	10.24	=	102,961	0	0
Instructional Support Income Surtax Dollars (Line 10.17)	10.25	+	0	0	0
Instructional Support Property & Utility Replacement Tax Dollars (Line 10.21)	10.26	+	2,017,760	2,024,832	-7,072
Adjusted Instructional Support Program Dollars	10.27	=	2,120,721	2,024,832	95,889

## FY 2027 Aid and Levy Worksheet DALLAS CENTER-GRIMES

			FY2027 A&L	FY2026 A&L	Difference
<b>EDUCATIONAL IMPROVEMENT PROGRAM</b>					
FY Total Regular Program District Cost (Line 10.3)	11.1		27,804,334	27,676,766	127,568
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	35,291,862	33,988,820	1,303,042
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
<b>SECTION 12 IS INTENTIONALLY BLANK</b>					
<b>ADDITIONAL LEVY - UTILITY REPLACEMENT ADJUSTMENT</b>					
Additional Levy Utility Replacement Paid FY2026	13.1		76,648	79,360	-2,712
Additional Levy Utility Replacement Budgeted FY2026	13.2	-	80,265	80,459	-194
Additional Levy Utility Replacement Adjustment	13.3	=	-3,617	-1,099	-2,518
Additional Levy before Utility Replacement Adjustment (Line 8.50)	13.4		4,584,318	4,755,023	-170,705
Additional Levy Utility Replacement Adjustment (Line 13.3)	13.5	-	-3,617	-1,099	-2,518
Additional Levy Adjusted for Utility Replacement	13.6	=	4,587,935	4,756,122	-168,187
Uniform Levy Utility Replacement Adjustment (Line 6.6)	13.7		-6,149	-1,864	-4,285
Additional Levy Utility Replacement Adjustment (Line 13.3)	13.8	+	-3,617	-1,099	-2,518
Total Utility Replacement Adjustment	13.9	=	-9,766	-2,963	-6,803
<b>ADDITIONAL LEVY - TWO TIERD ASSESSMENT LIMITATION REPLACEMENT</b>					
Additional Levy Adjusted for Utility Replacement (Line 13.6)	13.10		4,587,935	4,756,122	-168,187
Additional Levy Two Tiered Assessment Limitation Replacement Paid FYNaN	13.11	-	48,057	47,842	215
Additional Levy Adjusted for Utility Replacement Two Tiered Assessment Limitation Replacement	13.12	=	4,539,878	4,708,280	-168,402
Total Uniform Levy C/I/R Two Tiered Assessment Limitation Replacement Adjustment (Line 6.18)	13.13		92,293	80,759	11,534
Additional Levy Two Tiered Assessment Limitation Replacement Paid FYNaN (Line 13.11)	13.14	+	48,057	47,842	215
Total Two Tiered Assessment Limitation Adjustment	13.15	=	140,350	128,601	11,749

## FY 2027 Aid and Levy Worksheet DALLAS CENTER-GRIMES

			FY2027 A&L	FY2026 A&L	Difference
<b>SECTION 14 IS INTENTIONALLY BLANK</b>					
<b>SUMMARY OF GENERAL FUND LEVIES</b>					
Uniform Levy Dollars before Utility Repl and Two Tiered Assessment Limitation State Repl Adj (Line 6.3)	15.1		8,319,326	8,003,351	315,975
Additional Levy Adjusted for Utility Replacement and Two Tiered Assessment (Line 13.12)	15.2	+	4,539,878	4,708,280	-168,402
Total Levy to Fund Combined District Cost	15.3	=	12,859,204	12,711,631	147,573
Instructional Support Levy (Line 10.21)	15.4	+	2,017,760	2,024,832	-7,072
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	=	14,876,964	14,736,463	140,501
Cash Reserve Levy - SBRC	15.9	+	0	295,470	-295,470
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	=	14,876,964	15,031,933	-154,969
Instructional Support Levy (Line 10.21)	15.13	-	2,017,760	2,024,832	-7,072
Subtotal General Fund Levy without Instructional Support	15.14	=	12,859,204	13,007,101	-147,897
2025 Taxable Valuation with Gas & Electric Utilities (Line 6.1)	15.15	/	1,540,616,016	1,482,102,093	58,513,923
Subtotal General Fund Levy Rate	15.16	=	8.34679	8.77612	-0.42933
Instructional Support Levy (Line 10.21)	15.17		2,017,760	2,024,832	-7,072
2025 Taxable and TIF Valuations with Gas & Electric	15.18	/	1,987,010,778	1,880,770,684	106,240,094
Instructional Support Levy Rate	15.19	=	1.01548	1.07660	-0.06112
Subtotal General Fund Levy Rate (Line 15.16)	15.20	+	8.34679	8.77612	-0.42933
Total General Fund Levy Rate	15.21	=	9.36227	9.85272	-0.49045
<b>STATE PAYMENTS TO AEA AND DISTRICT</b>					
Resident Accredited Nonpublic Students (Line 4.56)	16.1		156	123	33
FYNaN AEA Media Cost Per Pupil (Line 4.59)	16.2	X	66.16	65.00	1.16
AEA Media Services Payment	16.3	=	10,321	7,978	2,343
Resident Accredited Nonpublic Students (Line 4.56)	16.4		156	123	33
FYNaN AEA Ed Services Cost Per Pupil (Line 4.62)	16.5	X	72.72	71.00	1.72
AEA Ed Services Payment	16.6	=	11,344	8,767	2,577
AEA Sharing District Cost (Line 4.66)	16.7		713	0	713
AEA Teacher Salary Supplement District Cost (Line 4.74)	16.8	+	114,755	112,692	2,063
AEA Media Services Payment (Line 16.3)	16.9	+	10,321	7,978	2,343
AEA Ed Services District Payment (Line 16.6)	16.10	+	11,344	8,767	2,577
State Payments to AEA	16.11	=	137,133	129,437	7,696
State Foundation Aid (Line 9.13)	16.12		27,302,389	26,634,546	667,843
State Payments to AEA (Line 16.11)	16.13	-	137,133	129,437	7,696
State Payments to District	16.14	=	27,165,256	26,505,109	660,147
<b>Section 17 and Section 18 have been replaced with the Unspent Authorized Budget Report</b>					

## FY 2027 Aid and Levy Worksheet DALLAS CENTER-GRIMES

			FY2027 A&L	FY2026 A&L	Difference
<b>Section 17 and Section 18 have been replaced with the Unspent Authorized Budget Report</b>					
<b>VOTED PHYSICAL PLANT &amp; EQUIPMENT (VPPEL)</b>					
FY2025 Taxable and TIF Valuations with Gas & Electric (Line 15.18)	19.1		1,987,010,778	1,880,770,684	106,240,094
Voted PPEL Rate Limit	19.2	X	1.34000	1.34000	0.00000
Maximum Voted PPEL Dollars	19.3	=	2,662,594	2,520,233	142,361
Voted PPEL Income Surtax Rate	19.4		% 0	% 0	% 0
District Income Tax Paid in FY2024 (Line 10.16)	19.5	X	35,291,862	33,988,820	1,303,042
Voted PPEL Income Surtax Dollars	19.6	-	0	0	0
Maximum Voted PPEL Dollars (Line 19.3)	19.7		2,662,594	2,520,233	142,361
Voted PPEL Income Surtax Dollars (Line 19.6)	19.8	-	0	0	0
Voted PPEL Levy	19.9	=	2,662,594	2,520,233	142,361
<b>ALL INCOME SURTAX RATES &amp; GENERAL FUND SURTAX DOLLARS</b>					
Instructional Support Income Surtax Rate (Line 10.15)	20.1		% 0	% 0	% 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	=	% 0	% 0	% 0
Instructional Support Income Surtax Dollars (Line 10.25)	20.7		0	0	0
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	=	0	0	0
<b>OTHER PROPERTY &amp; UTILITY REPLACEMENT TAXES</b>					
Management	21.1		6,030,000	3,820,000	2,210,000
Amana Library	21.2		0	0	0
Regular Physical Plant & Equipment	21.3		655,714	620,654	35,060
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		8,046,208	7,617,098	429,110

**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>	8,319,326	8,003,351	315,975	5.40000	5.40000	0.00000
<b>Additional Levy Components</b>						
Regular Program Property Tax Portion	3,217,442	3,194,720	22,722	2.08841	2.15553	-0.06712
Regular Program Budget Adjustment	62,838	147,722	-84,884	0.04079	0.09967	-0.05887
Supplementary Weight Property Tax Portion	74,873	68,355	6,518	0.04860	0.04612	0.00248
Special Education District Cost Property Tax Portion	393,734	369,428	24,306	0.25557	0.24926	0.00631
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	1,359,837	1,348,537	11,300	0.88266	0.90988	-0.02722
AEA Special Education and Sharing Property Tax	256,321	250,144	6,177	0.16638	0.16878	-0.00240
AEA Special Education Support Adjustment	0	0	0	0.00000	0.00000	0.00000
AEA Media Services	235,596	231,485	4,111	0.15292	0.15619	-0.00327
AEA Education Services	258,956	254,398	4,558	0.16809	0.17165	-0.00356
Enrollment Audit Adjustment	2,077	-15,652	17,729	0.00135	-0.01056	0.01191
Enrollment Audit Adjustment - State Aid Portion	19,347	13,836	5,511	0.01256	0.00934	0.00322
<b>Additional Levy Adjustments</b>						
Property Tax Adjustment Aid (Line 8.14)	0	0	0	0.00000	0.00000	0.00000
Property Tax Replacement Payment (PTRP) (Line 8.19)	-943,941	-948,291	4,350	-0.61270	-0.63983	0.02713
Foundation Base Supplement Aid (Line 8.22)	-97,515	-70,534	-26,981	-0.06330	-0.04759	-0.01570
Adjusted Additional Property Tax Levy Aid (Line 8.35)	-216,241	-85,206	-131,035	-0.14036	-0.05749	-0.08287
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)	3,617	1,099	2,518	0.00235	0.00074	0.00161
Additional Levy Two Tiered Assessment Limitation Replacement Paid FYNaN (Line 13.11)	-48,057	-47,842	-215	-0.03119	-0.03228	0.00109
<b>Additional Levy Adjusted for Utility Replacement and two Tiered Assessment (Line 13.12)</b>	4,539,878	4,708,280	-168,402	2.94679	3.17676	-0.22996
Instructional Support Levy (Line 10.21)	2,017,760	2,024,832	-7,072	1.01548	1.07660	-0.06112
Ed Improvement Levy (Line 11.9)	0	0	0	0.00000	0.00000	0.00000
Cash Reserve Levy - SBRC	0	295,470	-295,470	0.00000	0.19936	-0.19936
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
<b>Total General Fund Levy</b>	14,876,964	15,031,933	-154,969	9.36227	9.85272	-0.49045
<b>Management</b>	6,030,000	3,820,000	2,210,000	3.91402	2.57742	1.33659
<b>Amana Library</b>	0	0	0	0.00000	0.00000	0.00000
<b>Voted Physical Plant and Equipment</b>	2,662,594	2,520,233	142,361	1.34000	1.34000	0.00000
<b>Regular Physical Plant and Equipment</b>	655,714	620,654	35,060	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>	8,046,208	7,617,098	429,110	4.04940	4.04999	-0.00058
<b>Grand Total</b>	32,271,480	29,609,918	2,661,562	18.99569	18.15013	0.84556
Taxable Valuation with Gas & Electric Utilities (Line 6.1)	1,540,616,016	1,482,102,093	58,513,923			
Taxable and TIF Valuations with Gas & Electric	1,987,010,778	1,880,770,684	106,240,094			