



REVIEW OF FUNDS FY26-27

NON-PROPERTY TAX FUNDS

<p>SAVE* FUND</p> <p>REVENUE: Local Option Sales Tax</p> <p>EXPENSES: Capital Projects Construction Technology Equipment over \$500 Vehicles</p> <hr/> <p>\$0.01 SALES TAX</p>	<p>STUDENT ACTIVITY FUND</p> <p>REVENUE: Admissions Fundraising Activity Fees</p> <p>EXPENSES: Co-curricular activities for students</p> <hr/> <p>NO TAX</p>	<p>ENTERPRISE FUND (NUTRITION)</p> <p>REVENUE: Federal & State Meal Reimbursements Student/Staff food sales</p> <p>EXPENSES: All Food Service related costs</p> <hr/> <p>NO TAX</p>	<p>MINOR FUNDS</p> <p>Print Services Trust/Scholarship Teacher Courtesy</p> <hr/> <p>NO TAX</p>
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PROPERTY TAX LEVYING FUNDS

<p>GENERAL FUND</p> <p>REVENUE: State Aid Property Tax Federal Grants Open Enrollment In Interest Donations Misc. Income</p> <p>EXPENSES: Salaries Benefits Supplies Equipment Utilities Open Enrollment Out Contract Services Transportation</p> <hr/> <p>\$14.52</p>	<p>MANAGEMENT FUND</p> <p>REVENUE: Property Tax</p> <p>EXPENSES: Property Insurance Liability Insurance Early Retirement Unemployment</p> <hr/> <p>\$1.23</p>	<p>PPEL** FUND</p> <p>REVENUE: Property Tax</p> <p>EXPENSES: Building Renovations & Repairs Technology Equipment over \$500 Vehicles</p> <hr/> <p>\$1.00</p>	<p>DEBT SERVICE FUND</p> <p>REVENUE: Property Tax SAVE Transfers</p> <p>EXPENSES: Debt Principal & Interest Payments</p> <hr/> <p>\$0.00</p>
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<p>TOTAL PROPERTY TAX</p> <p>\$16.75 per \$1,000 taxable valuation</p>			

! The Waterloo Community School District is committed to transparency in the management of public funds. The district follows state laws, rules, and regulations that outline how money should be spent and which funds may be used for specific purchases.

*SAVE = Secure an Advanced Vision for Education
** PPEL = Physical Plant & Equipment Levy