

Adopted COUNCIL BLUFFS School Budget Summary

FY 2027

District - 1476

Department of Management - Form S-AB

		Budget 2027	Re-est. 2026	Actual 2025
Taxes Levied on Property	1	49,618,569	43,495,246	41,953,868
Utility Replacement Excise Tax	2	1,210,393	1,108,400	1,092,131
Income Surtaxes	3	0	0	0
Tuition/Transportation Received	4	3,224,831	3,161,599	3,186,113
Earnings on Investments	5	640,000	861,210	2,793,774
Nutrition Program Sales	6	190,000	183,744	131,537
Student Activities and Sales	7	1,068,638	1,053,173	1,044,502
Other Revenues from Local Sources	8	4,531,263	3,817,759	3,564,391
Revenue from Intermediary Sources	9	0	0	0
State Foundation Aid	10	81,687,714	82,539,406	82,509,835
Instructional Support State Aid	11	308,714	0	0
Other State Sources	12	12,992,154	14,292,713	14,228,657
Two Tier Assessment Limitation Replacement	13	814,667	814,667	823,739
Title I Grants	14	2,977,900	2,953,066	3,118,822
IDEA and Other Federal Sources	15	11,161,696	11,781,965	11,751,406
Total Revenues	16	170,426,539	166,062,948	166,198,775
General Long-Term Debt Proceeds	17	0	0	0
Transfers In	18	6,717,364	6,499,550	9,066,748
Proceeds of Fixed Asset Dispositions	19	0	0	13,992
Special Items/Upward Adjustments	20	0	0	560,390
Total Revenues & Other Sources	21	177,143,903	172,562,498	175,839,905
Beginning Fund Balance	22	32,017,254	35,315,525	39,069,854
Total Resources	23	209,161,157	207,878,023	214,909,759
*Instruction	24	89,514,781	88,711,844	90,853,750
Student Support Services	25	7,643,041	7,855,801	7,311,784
Instructional Staff Support Services	26	4,978,223	5,059,105	4,754,252
General Administration	27	2,124,663	2,136,220	2,131,387
School Administration	28	7,971,399	8,019,931	8,164,138
Business & Central Administration	29	6,416,654	6,272,226	5,711,420
Plant Operation and Maintenance	30	16,090,201	15,043,623	16,934,368
Student Transportation	31	9,036,313	8,606,202	9,247,653
*Total Support Services (lines 25-31)	31A	54,260,494	52,993,108	54,255,002
*Noninstructional Programs	32	7,300,000	7,028,103	6,603,065
Facilities Acquisition and Construction	33	3,753,052	3,586,506	1,847,500
Debt Service (Principal, interest, fiscal charges)	34	8,282,808	13,803,688	12,189,791
AEA Support - Direct to AEA	35	3,678,117	3,237,970	3,954,764
*Total Other Expenditures (lines 33-35)	35A	15,713,977	20,628,164	17,992,055
Total Expenditures	36	166,789,252	169,361,219	169,703,872
Transfers Out	37	6,717,364	6,499,550	9,066,748
Other Uses	38	0	0	823,614
Total Expenditures, Transfers Out & Other Uses	39	173,506,616	175,860,769	179,594,234
Ending Fund Balance	40	35,654,541	32,017,254	35,315,525
Total Requirements	41	209,161,157	207,878,023	214,909,759

ADOPTION OF BUDGET AND TAXES JULY 1, 2026 - JUNE 30, 2027
COUNCIL BLUFFS
DISTRICT NUMBER - 1476

Department of Management - Form S-TX

Total Special Program Funding					
Instructional Support (A&L line 10.27)		4,870,611			
Educational Improvement (A&L line 11.3)		0			
Voted Physical Plant & Equipment (A&L line 19.3)		4,317,033			
Special Program Income Surtax Rates					
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			
Utility Replacement and Property Taxes Adopted					
		Utility Replacement AND Property Tax Dollars	Levy Rate	Property Taxes Levied	Estimated Utility Replacement Dollars
Levy to Fund Combined District Cost (A&L line 15.3)	1	26,813,121			
+Educational Improvement Levy (A&L line 15.5)	2	0			
+Cash Reserve Levy - SBRC (A&L line 15.9)	3	5,595,144			
+Cash Reserve Levy - Other (A&L line 15.10)	4	2,000,000			
-Use of Fund Balance to Reduce Levy (A&L line 15.11)	5	0			
=Subtotal General Fund Levy (A&L line 15.14)	6	34,408,265	11.13890	33,581,181	827,084
+Instructional Support Levy (A&L line 15.13)	7	4,561,897	1.41601	4,456,770	105,127
=Total General Fund Levy (A&L line 15.12)	8	38,970,162	12.55491	38,037,951	932,211
	9				
Management	10	4,900,000	1.58626	4,782,203	117,797
Amana Library	11	0	0	0	0
Voted Physical Plant & Equipment (Loan Agreement)	12	0			
+Voted Physical Plant & Equipment (Capital Project)	13	4,317,033			
=Subtotal Voted Physical Plant & Equipment	14	4,317,033	1.34000	4,217,535	99,498
+Regular Physical Plant & Equipment	15	1,063,150	0.33000	1,038,647	24,503
=Total Physical Plant & Equipment	16	5,380,183			
	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	1,578,617	0.49000	1,542,233	36,384
GRAND TOTAL	22	50,828,962	16.30117	49,618,569	1,210,393
1-1-2025 Taxable Valuation WITH Gas & Electric Utilities		3,089,018,519	WITHOUT Gas & Elec	3,014,766,389	
1-1-2025 Tax Incremental Valuation WITH Gas & Electric Utilities		132,648,161	WITHOUT Gas & Elec	132,648,161	
1-1-2025 Debt Service, PPEL, ISL Valuation WITH Gas & Electric Utilities		3,221,666,680	WITHOUT Gas & Elec	3,147,414,550	

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) = 49,618,569

Instruction (Line 24) = 89,514,781

Total Support Services (Line 31A) = 54,260,494

Noninstructional Programs (Line 32) = 7,300,000

Total Other Expenditures (Line 35A) = 15,713,977

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.

4/28/2026

District Secretary

Date Budget Adopted

County Auditor