

BUDGET PRESENTATION

FY 2025

Treynor CSD



ENROLLMENT

- We'll first look at the categories of enrollment as they impact our district.
 - Our Headcount enrollment is the number of resident students. This number does not take into account the impact of open enrollment but serves as the primary driver of the amount of state funding we receive.
 - Special Education Weightings are the additional amount we get to “count” a student for purposes of the state funding formula. An increase in weightings means more funds to support our students with special needs.

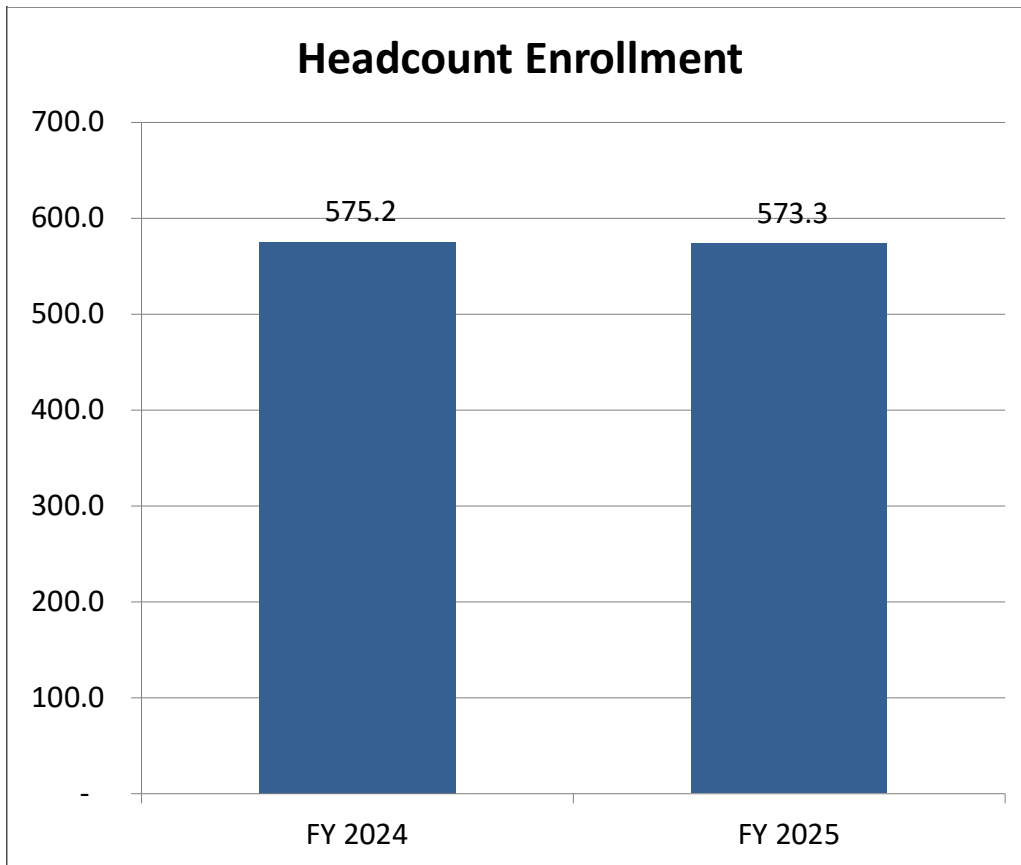


ENROLLMENT

- **Supplementary Weightings** are other subgroups of students that the funding formula allots additional funds. This can include English Language Learners, sharing, or reorganization incentives.
- **Preschool Budget Enrollment** is the number of students we count for purposes of 4 year old preschool. This number represents 50 percent of the actual number of children served (the state only provides 50% of the cost of K-12 students).
- Lets look at each of these in turn.



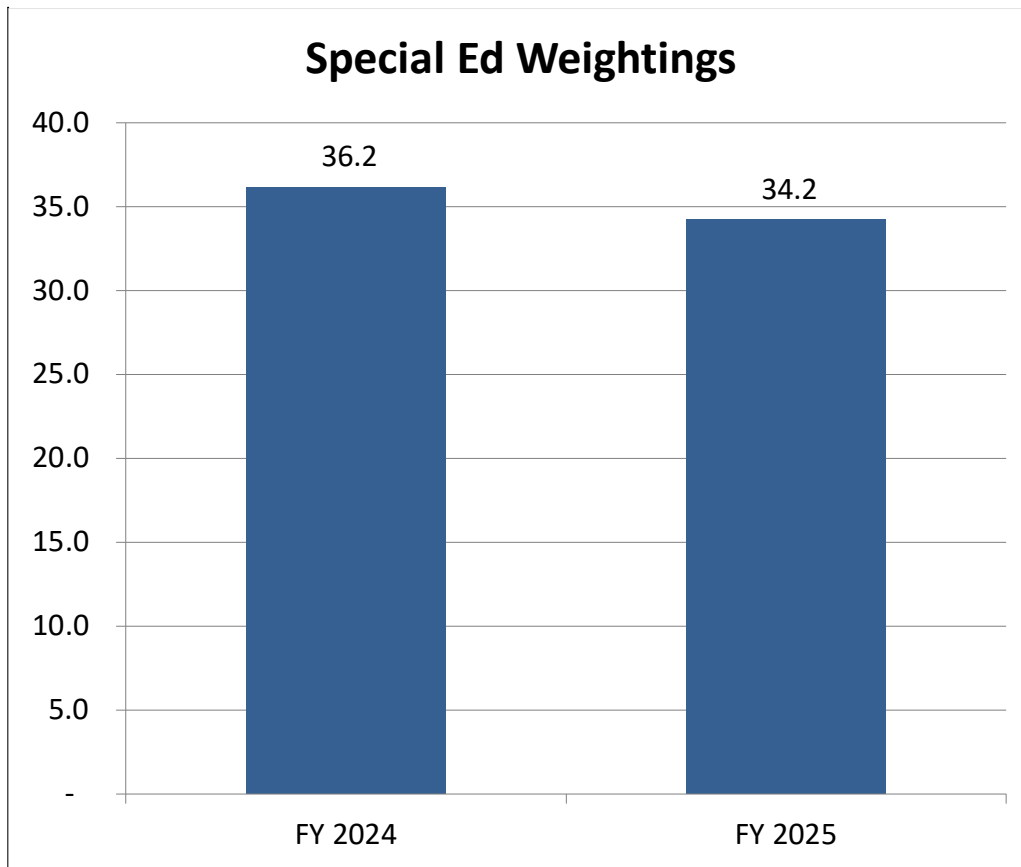
ENROLLMENT



The Treynor School District's Headcount Enrollment declined by 1.9 students. This is a decrease of 0.3% compared to FY 2024.



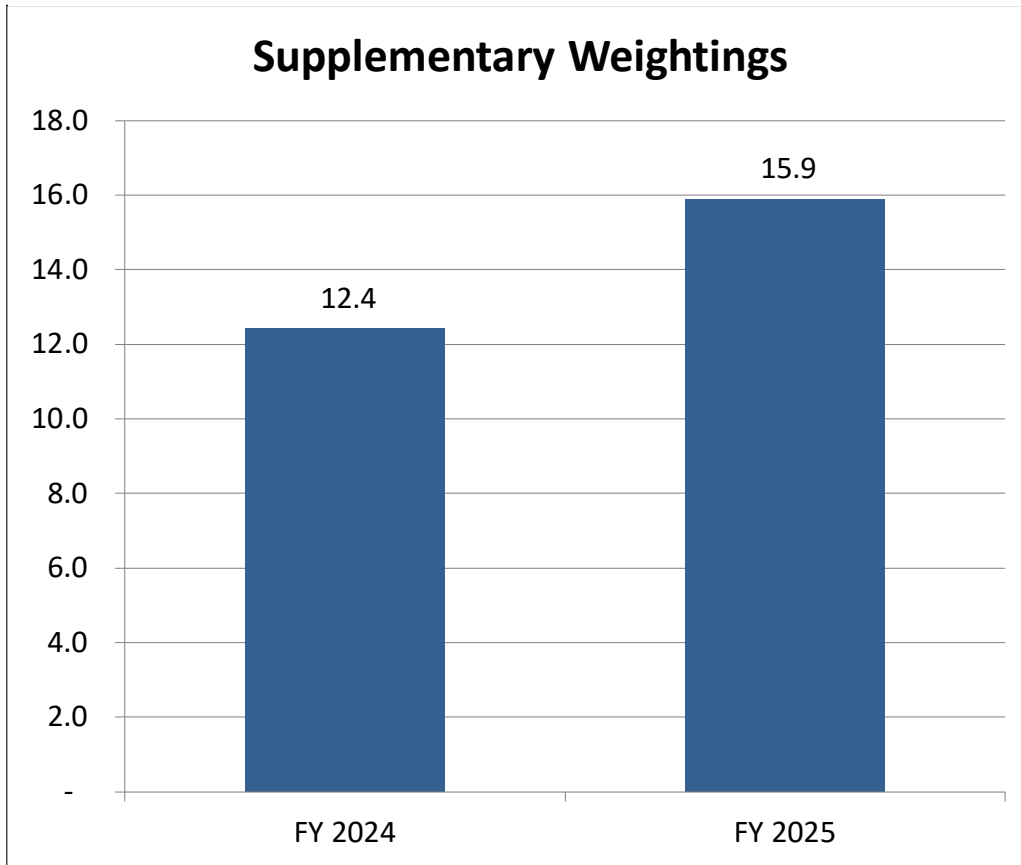
SPECIAL EDUCATION WEIGHTINGS



The Treynor School District's Special Ed Weightings declined by 1.9 students. This is a decrease of 5.3% compared to FY 2024.



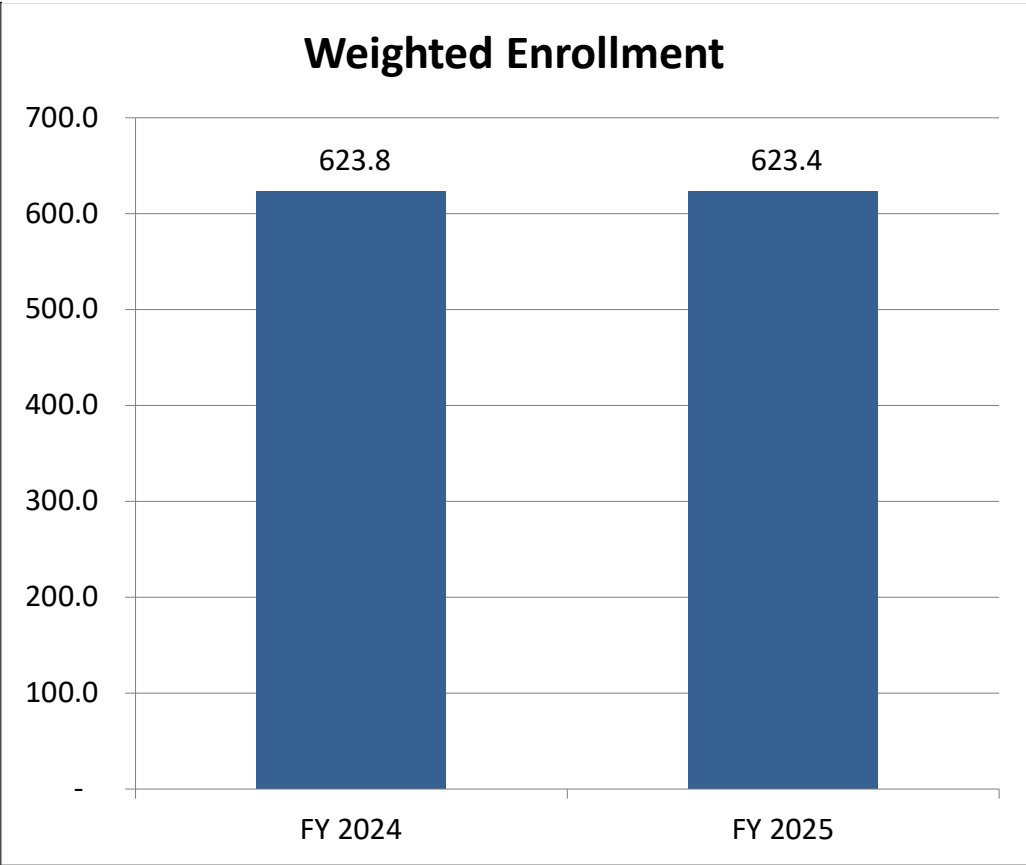
SUPPLEMENTARY WEIGHTINGS



The Treynor School District's Supplementary Weightings increased by 3.5 students. This is an increase of 27.9% compared to FY 2024.



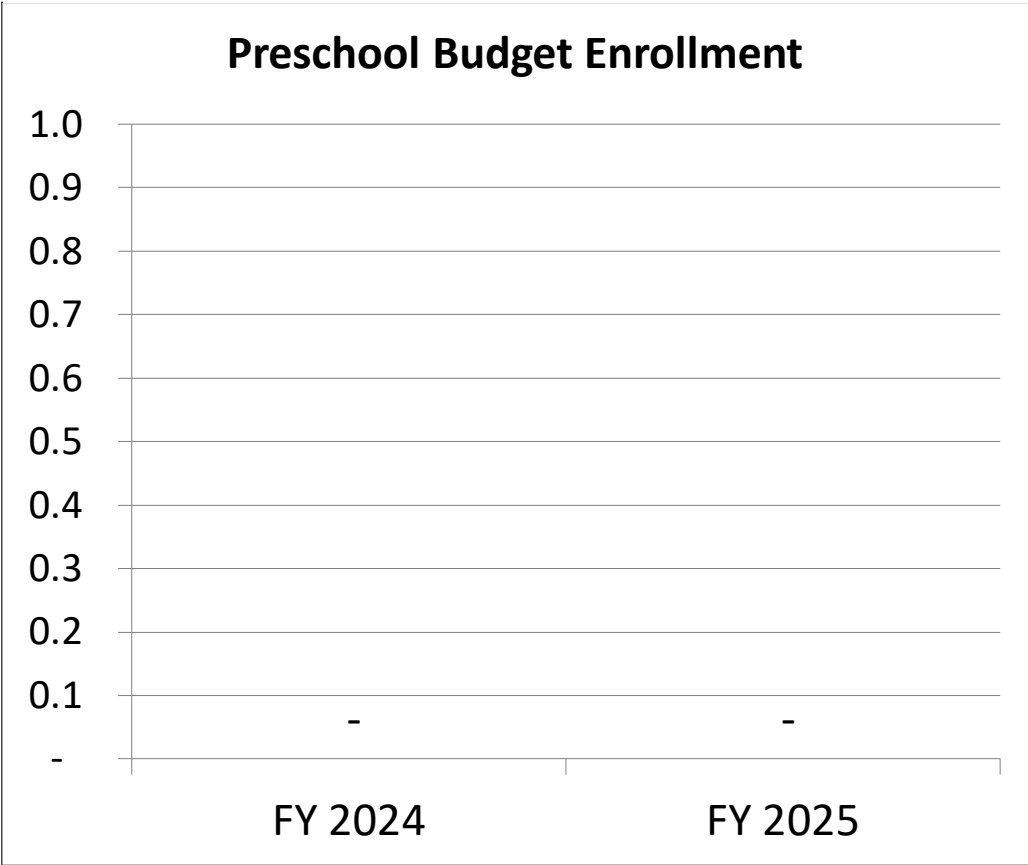
TOTAL WEIGHTED ENROLLMENT



The Treynor School District's Weighted Enrollment declined by .4 students. This is a decrease of 0.1% compared to FY 2024.



PRESCHOOL ENROLLMENT



#DIV/0!



SPENDING AUTHORITY

- The state funding formula provides us “spending authority”. We are limited in total spending by the number of students we have times what each student is worth (as set by the General Assembly).
- There are a number of components of our General Fund spending authority that are set by the state, these include the following:

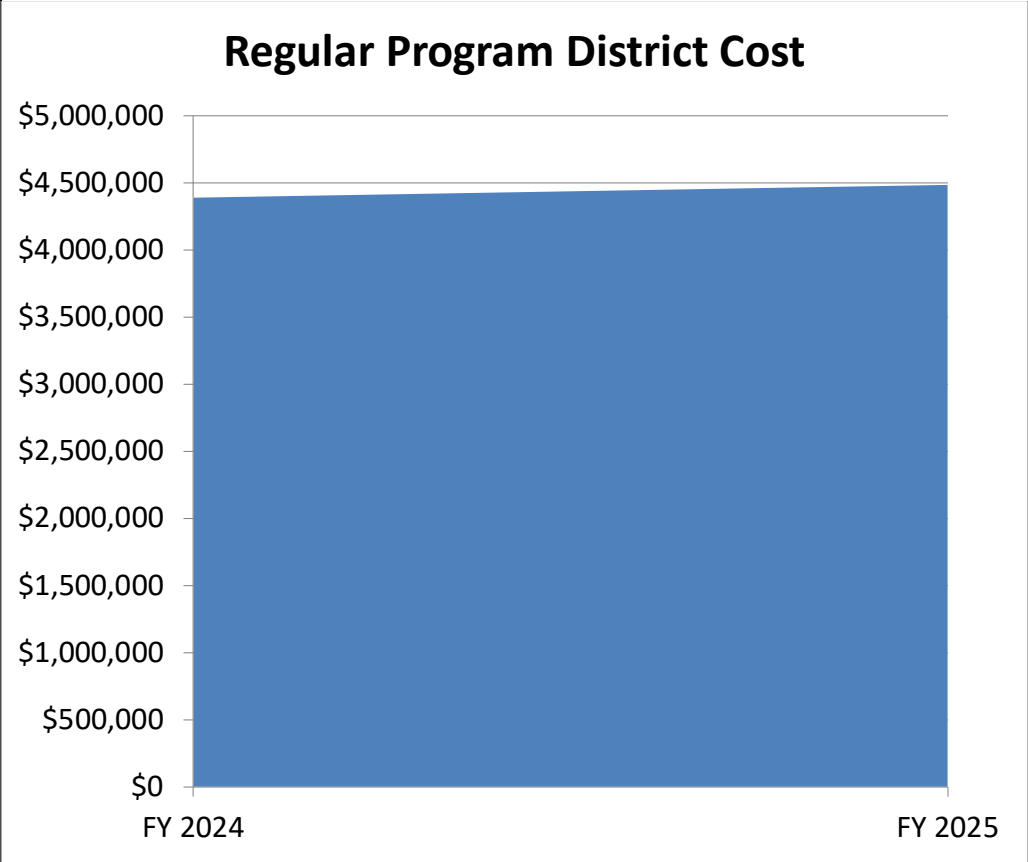


SOURCES OF SPENDING AUTHORITY

- + Regular Program District Cost (RPDC)
- + Budget Guarantee
- + RPDC with Budget Guarantee
- + Supplementary Weighting District Cost
- + Special Education District Cost
- + Teacher Salary Supplement District Cost
- + Professional Development District Cost
- + Early Intervention District Cost
- + Teacher Leadership Compensation District Cost
- + AEA District Cost
- + Dropout Prevention District Cost
- = Combined District Cost



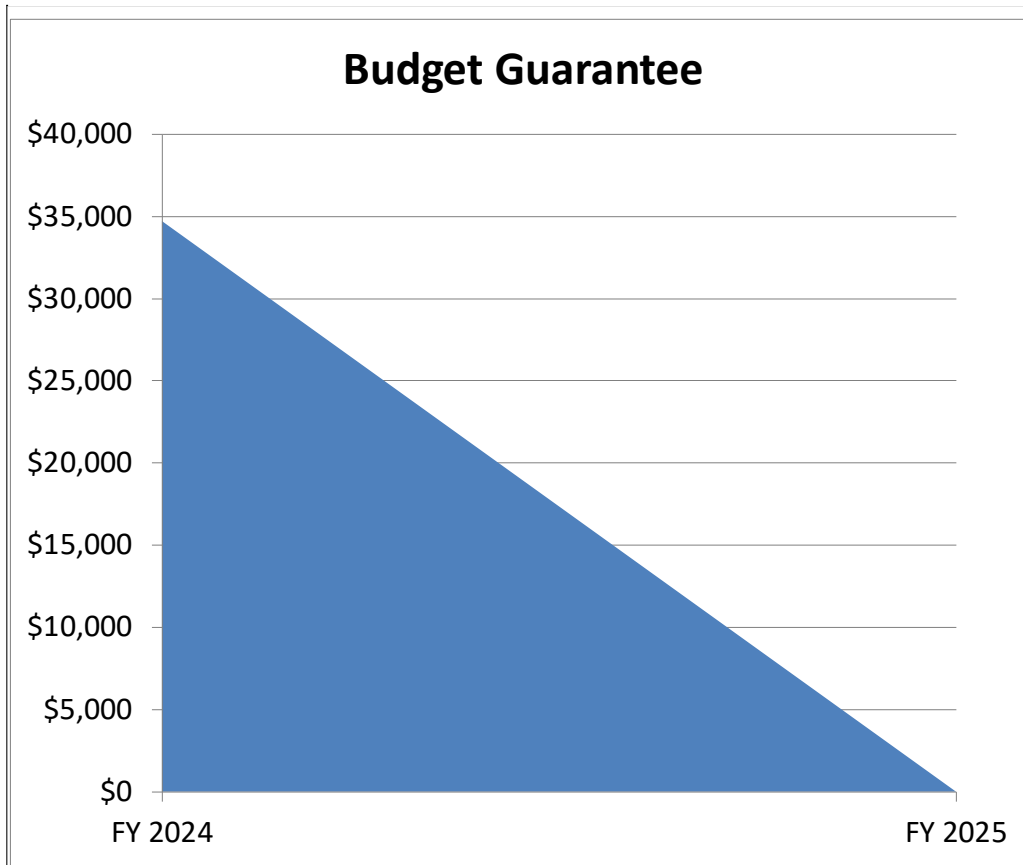
REGULAR PROGRAM DISTRICT COST (RPDC)



The Treynor School District's Regular Program District Cost increased by \$94,994. This is an increase of 2.2% compared to FY 2024.



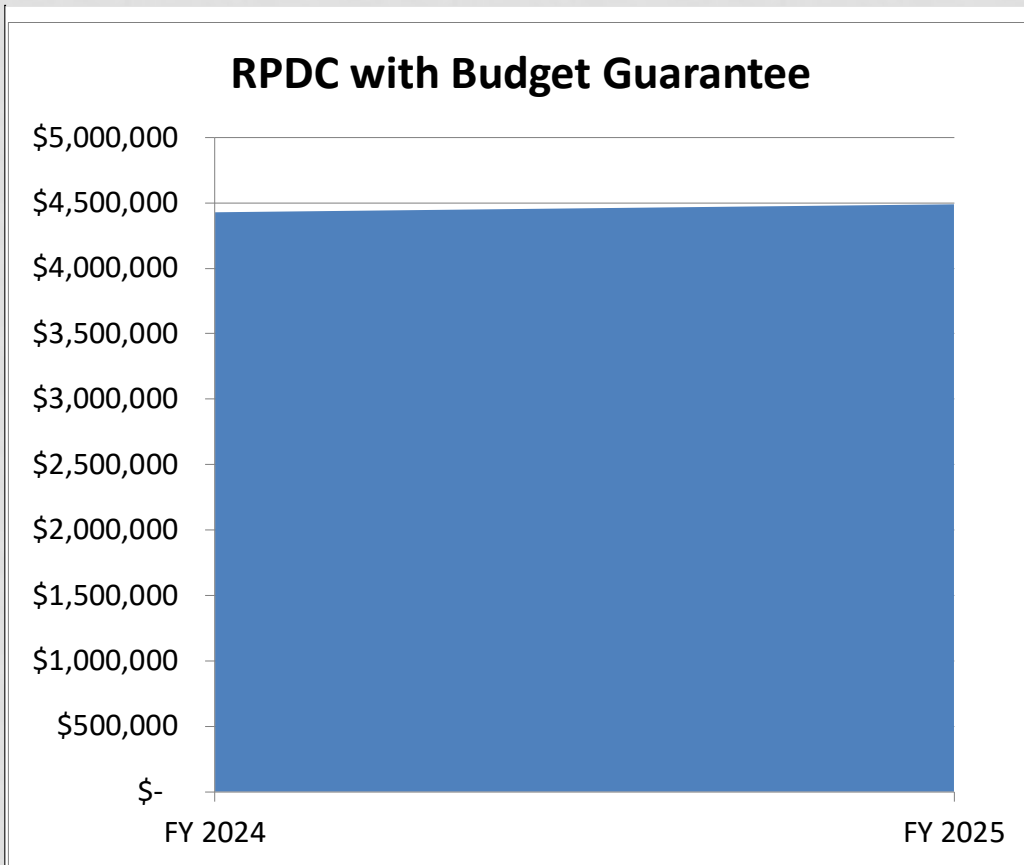
BUDGET GUARANTEE



The Treynor School District's Budget Guarantee declined by \$34,740. This is a decrease of 100.0% compared to FY 2024.



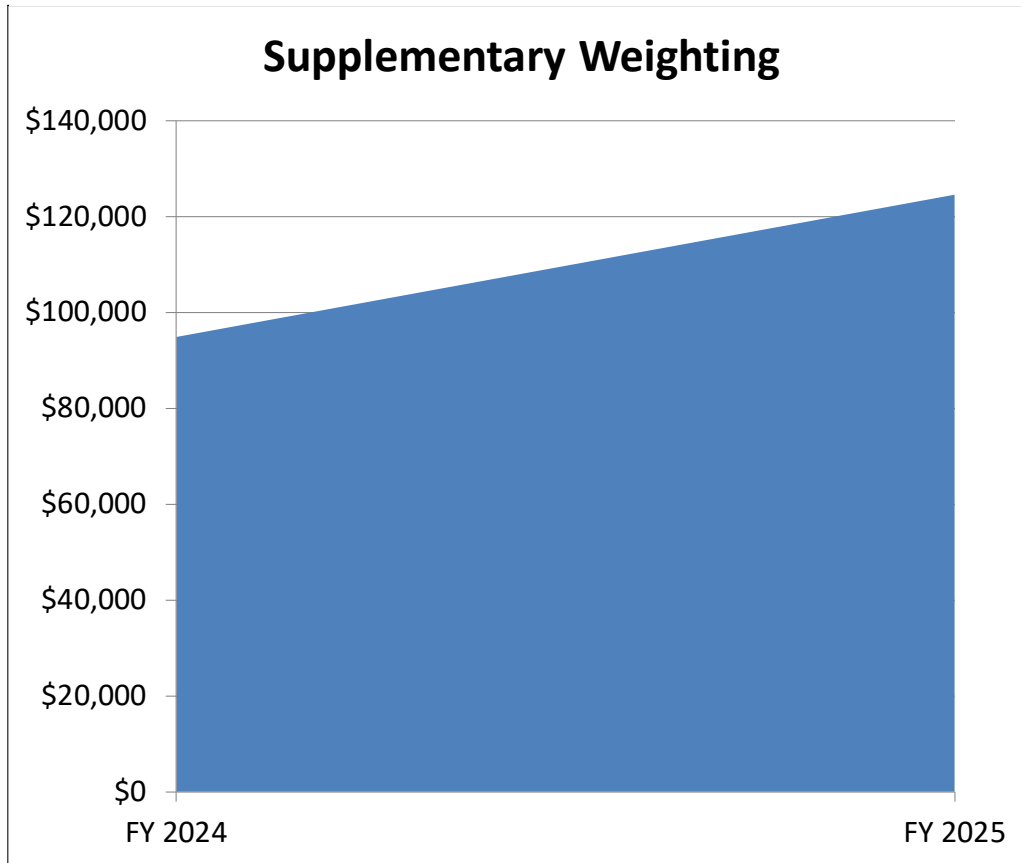
REGULAR PROGRAM DISTRICT COST WITH BUDGET GUARANTEE



The Treynor School District's RPDC with Budget Guarantee increased by \$60,254. This is an increase of 1.4% compared to FY 2024.



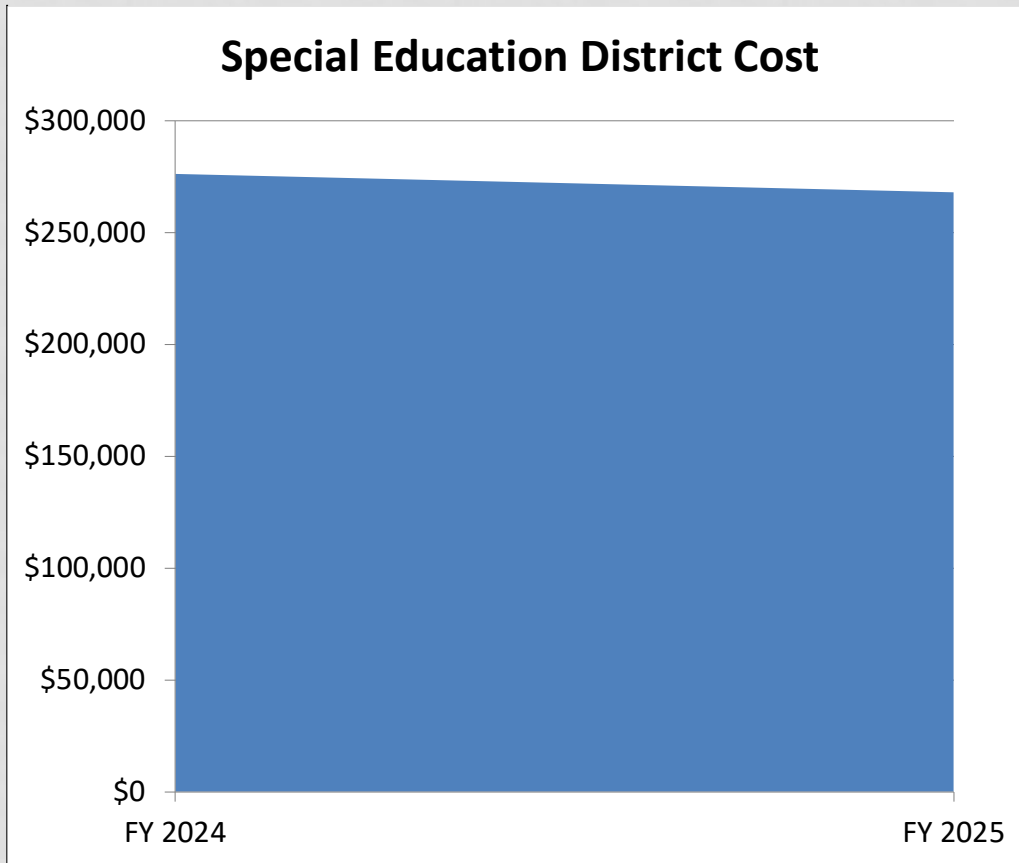
SUPPLEMENTARY WEIGHTING DISTRICT COST



The Treynor School District's Supplementary Weighting District Cost increased by \$29,554. This is an increase of 31.1% compared to FY 2024.



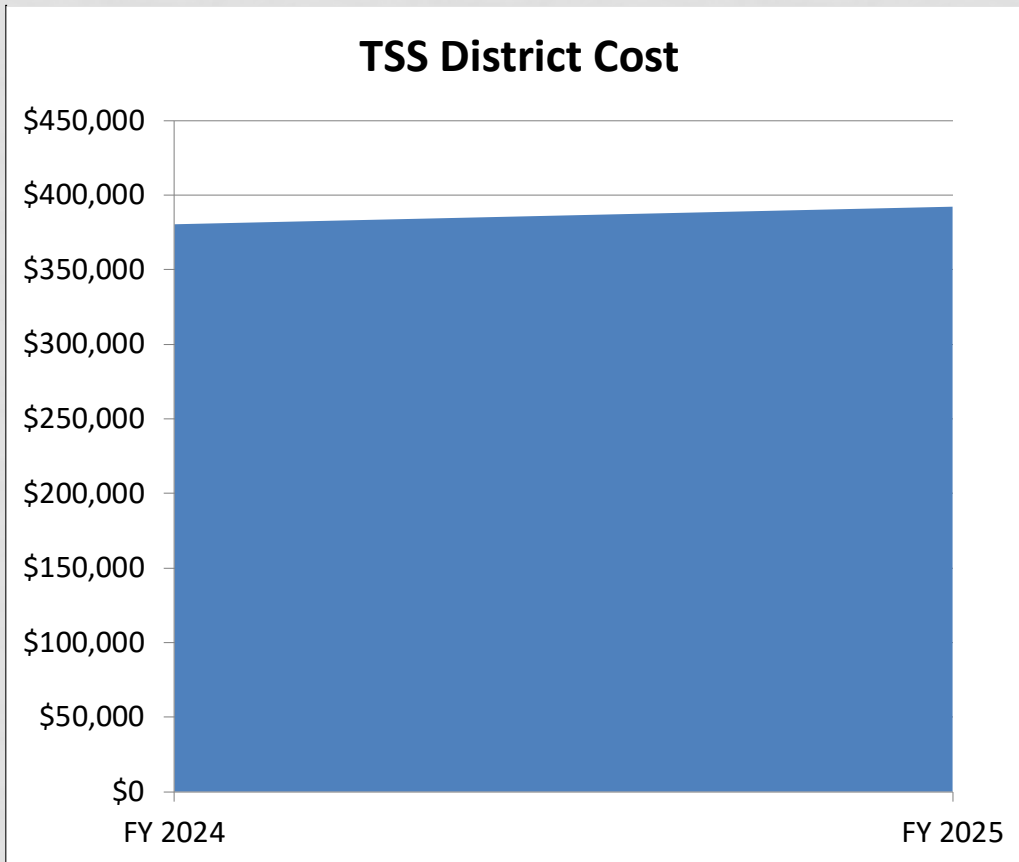
SPECIAL EDUCATION DISTRICT COST



The Treynor School District's Special Education District Cost declined by \$8,198. This is a decrease of 3.0% compared to FY 2024.



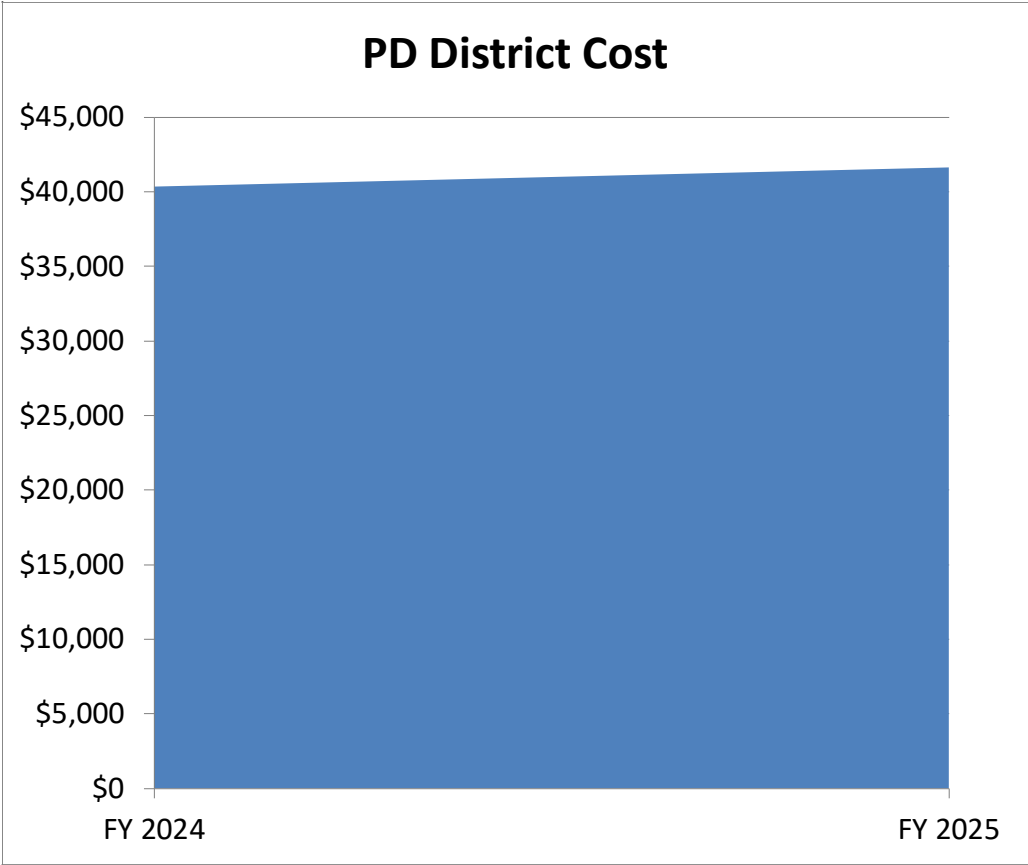
TEACHER SALARY SUPPLEMENT DISTRICT COST



The Treynor School District's TSS District Cost increased by \$11,518. This is an increase of 3.0% compared to FY 2024.



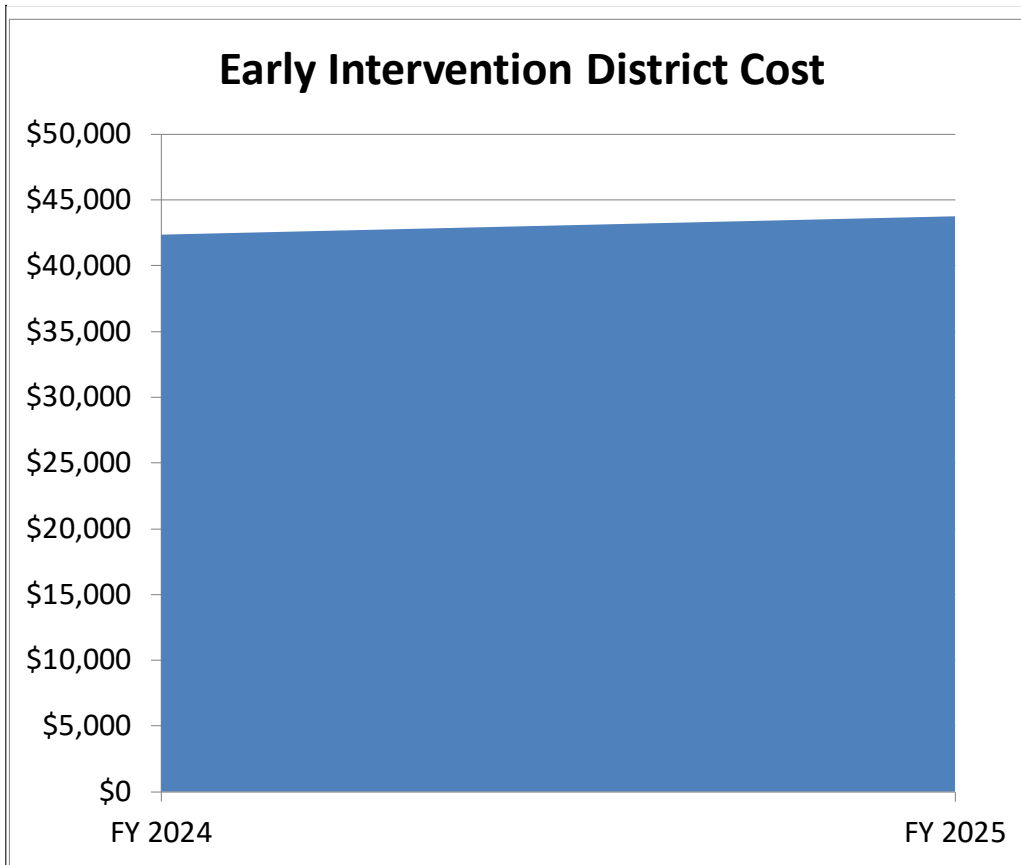
PROFESSIONAL DEVELOPMENT DISTRICT COST



The Treynor School District's PD District Cost increased by \$1,287. This is an increase of 3.2% compared to FY 2024.



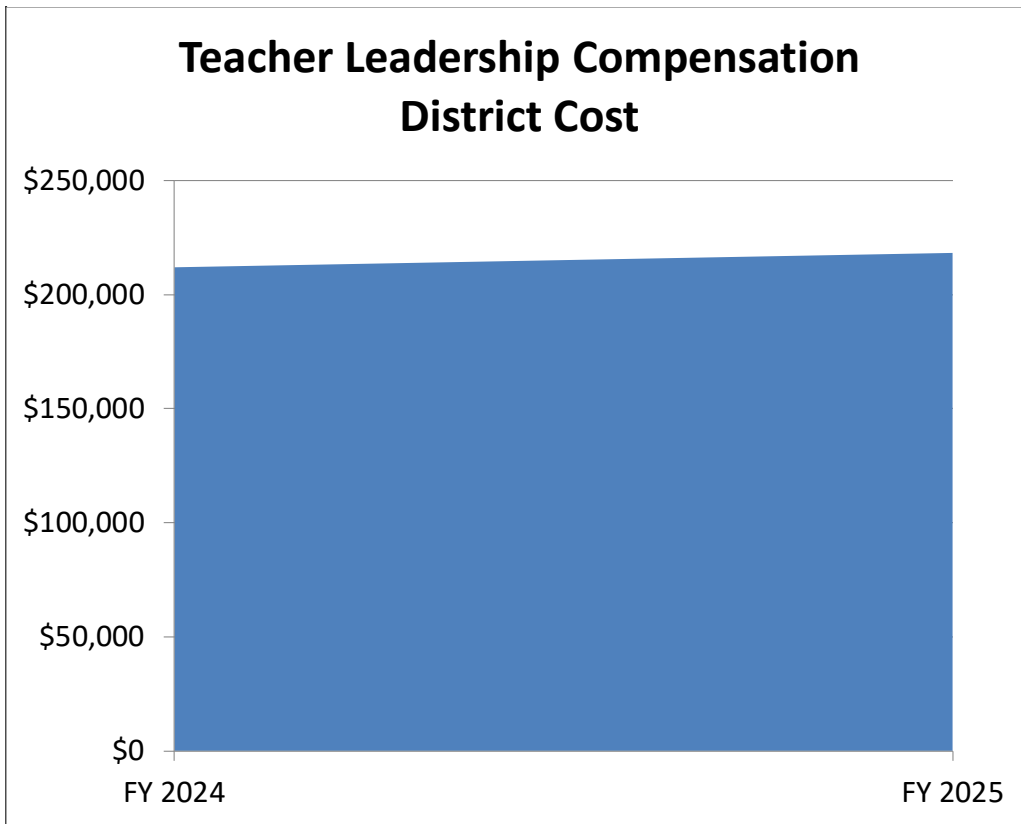
EARLY INTERVENTION DISTRICT COST



The Treynor School District's Early Intervention District Cost increased by \$1,397. This is an increase of 3.3% compared to FY 2024.



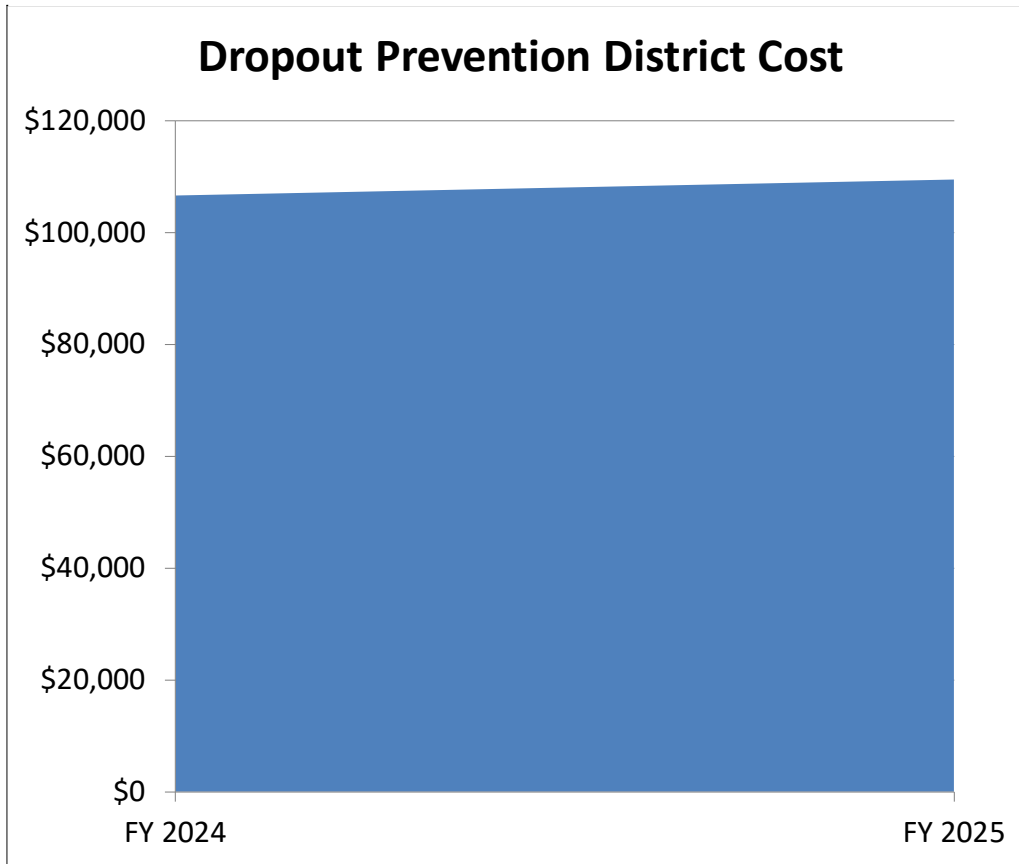
TEACHER LEADERSHIP COMPENSATION DISTRICT COST



The Treynor School District's Teacher Leadership Compensation District Cost increased by \$6,469. This is an increase of 3.1% compared to FY 2024.



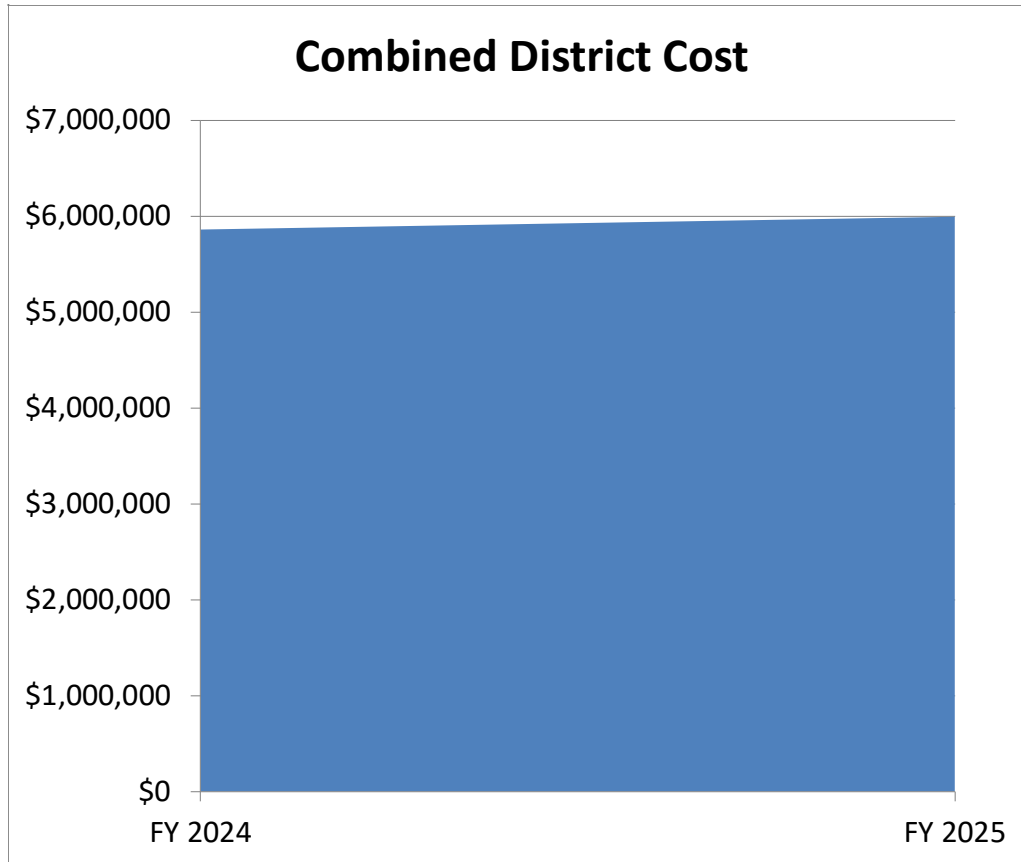
DROPOUT PREVENTION DISTRICT COST



The Treynor School District's Dropout Prevention District Cost increased by \$2,830. This is an increase of 2.7% compared to FY 2024.



COMBINED DISTRICT COST



The Treynor School District's Combined District Cost increased by \$131,510. This is an increase of 2.2% compared to FY 2024.



PROPERTY TAXES FOR THE GENERAL FUND

- The funding per student is paid for by a combination of local property tax dollars and funds from the state (“state aid”).
- Statewide, property taxes make up about one third of total funding in our General Fund (where we pay for teachers and most of our non-facility related programs).
- The mix of property tax and state aid is determined by formula, a district with lower valuation will have higher tax rates than a district with more property value.

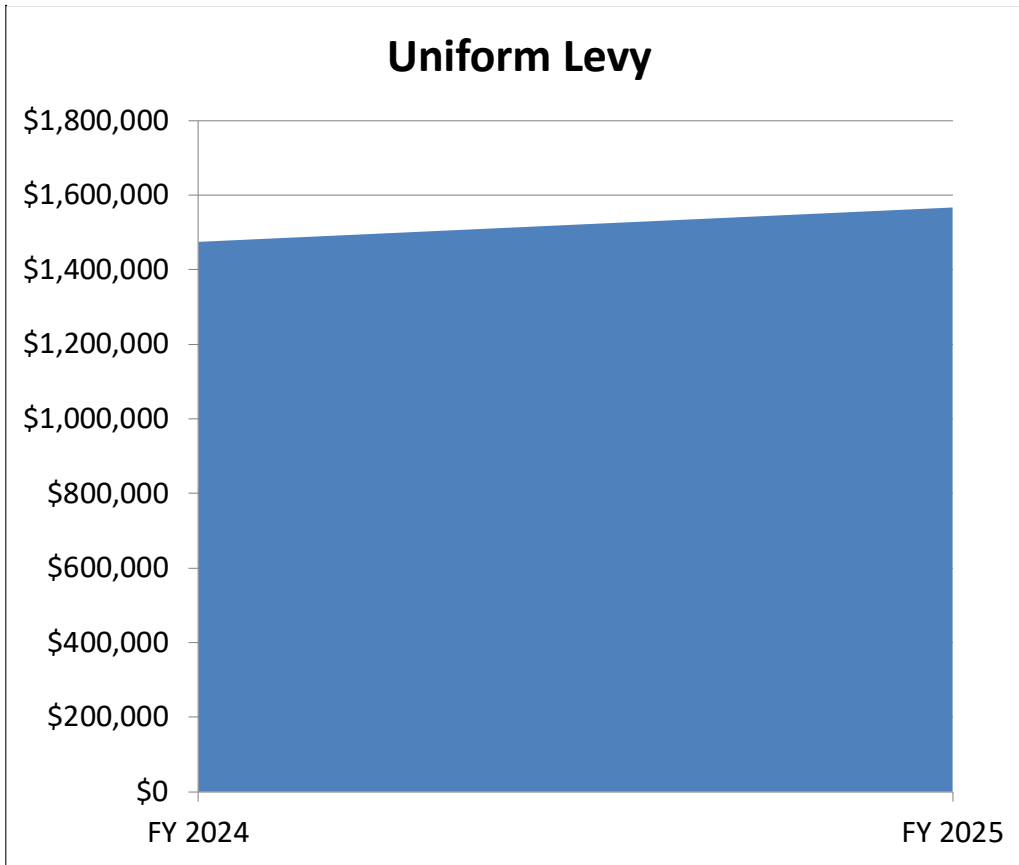


GENERAL FUND PROPERTY TAX COMPONENTS

- There are 5 components of a school district's General Fund property tax rate. They include:
 - + Uniform Levy
 - + Additional Levy
 - + Instructional Support Levy (optional)
 - + Cash Reserve Levy – SBRC (only if fund balance < 20%)
 - + Cash Reserve Levy – Other (only if fund balance < 20%)
 - = Total General Fund Levy



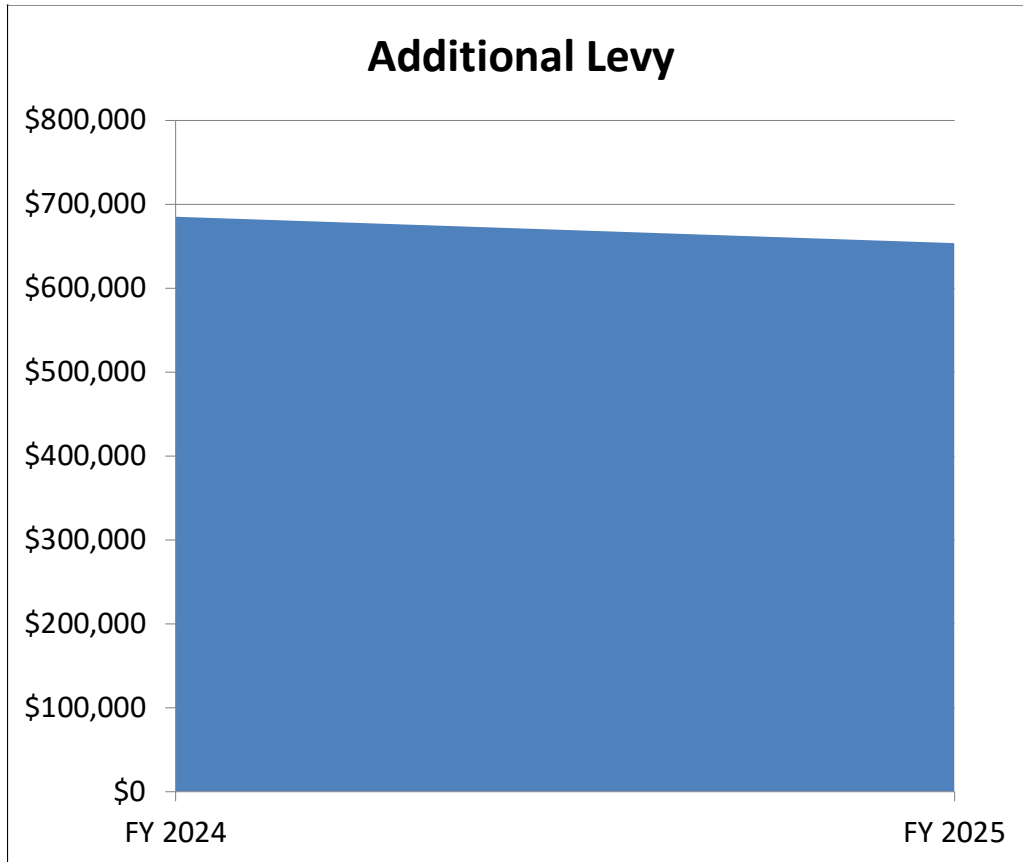
UNIFORM LEVY PROPERTY TAXES



The Treynor School District's Uniform Levy increased by \$93,029. This is an increase of 6.3% compared to FY 2024.



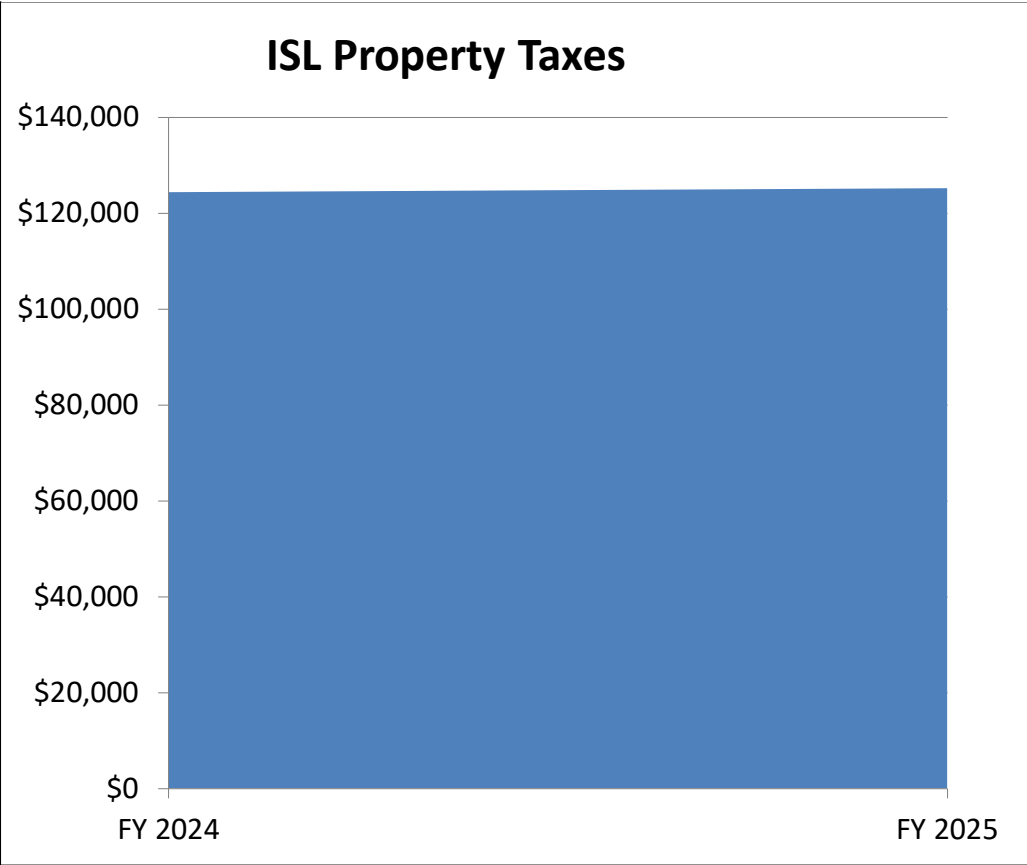
ADDITIONAL LEVY PROPERTY TAXES



The Treynor School District's Additional Levy declined by \$32,178. This is a decrease of 4.7% compared to FY 2024.



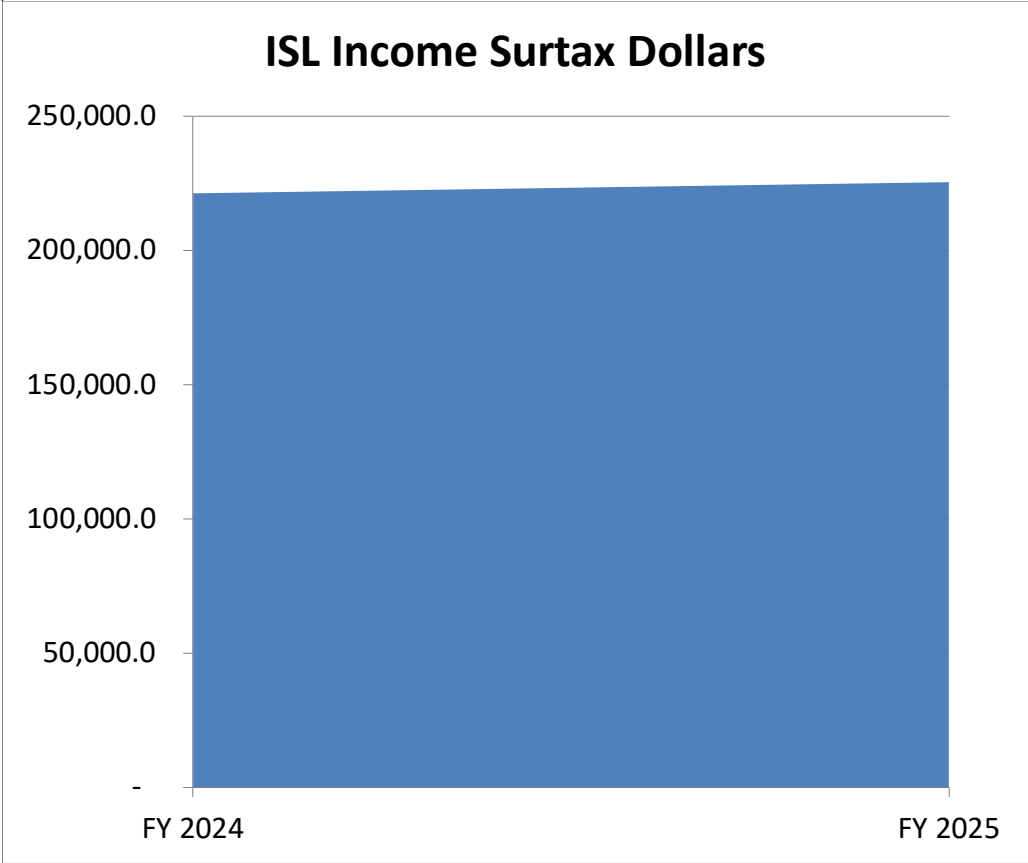
INSTRUCTIONAL SUPPORT LEVY PROPERTY TAXES



The Treynor School District's ISL Property Taxes increased by \$815. This is an increase of 0.7% compared to FY 2024.



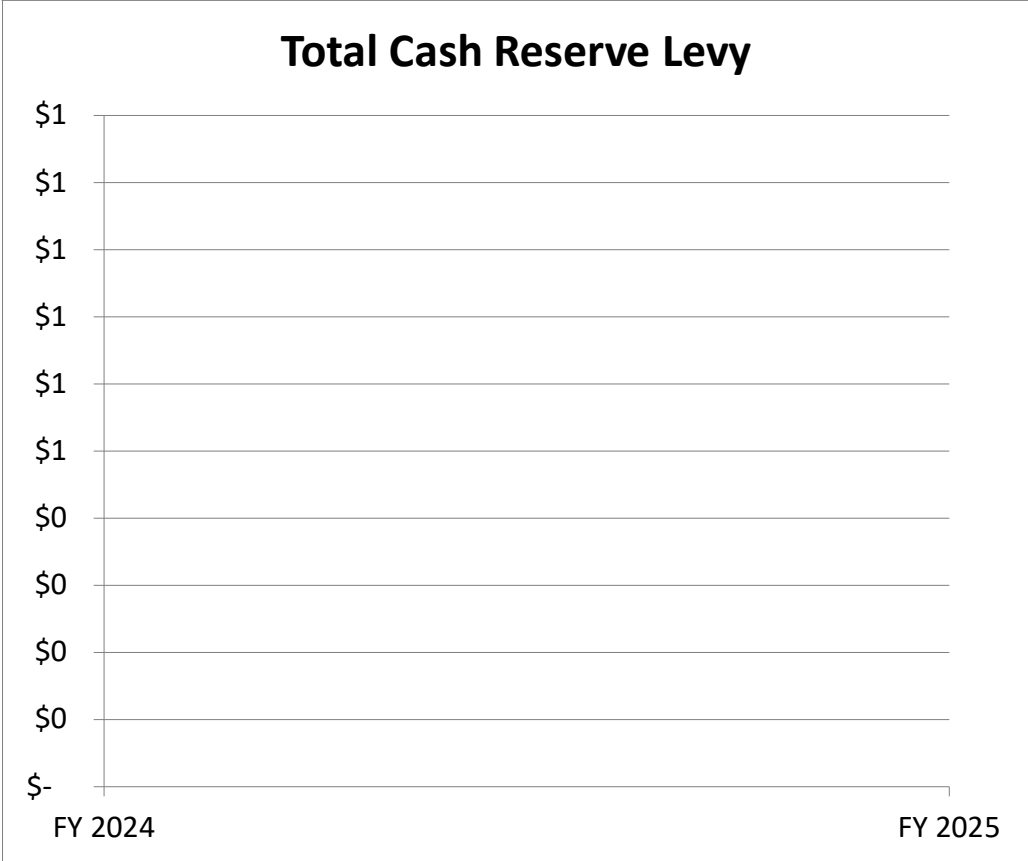
INSTRUCTIONAL SUPPORT INCOME SURTAX



The Treynor School District's ISL Income Surtax Dollars increased by \$4,025. This is an increase of 1.8% compared to FY 2024.



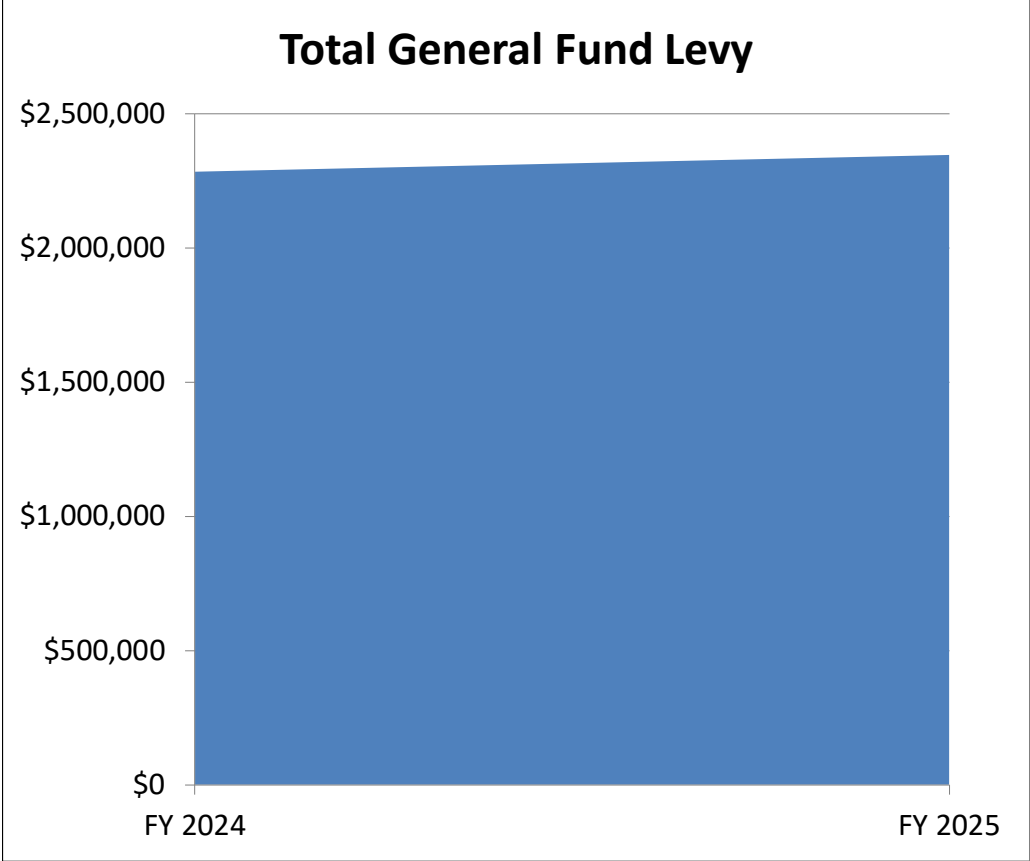
TOTAL CASH RESERVE LEVY PROPERTY TAXES



The Treynor School District's Total Cash Reserve Levy remained unchanged.



TOTAL GENERAL FUND LEVY PROPERTY TAXES

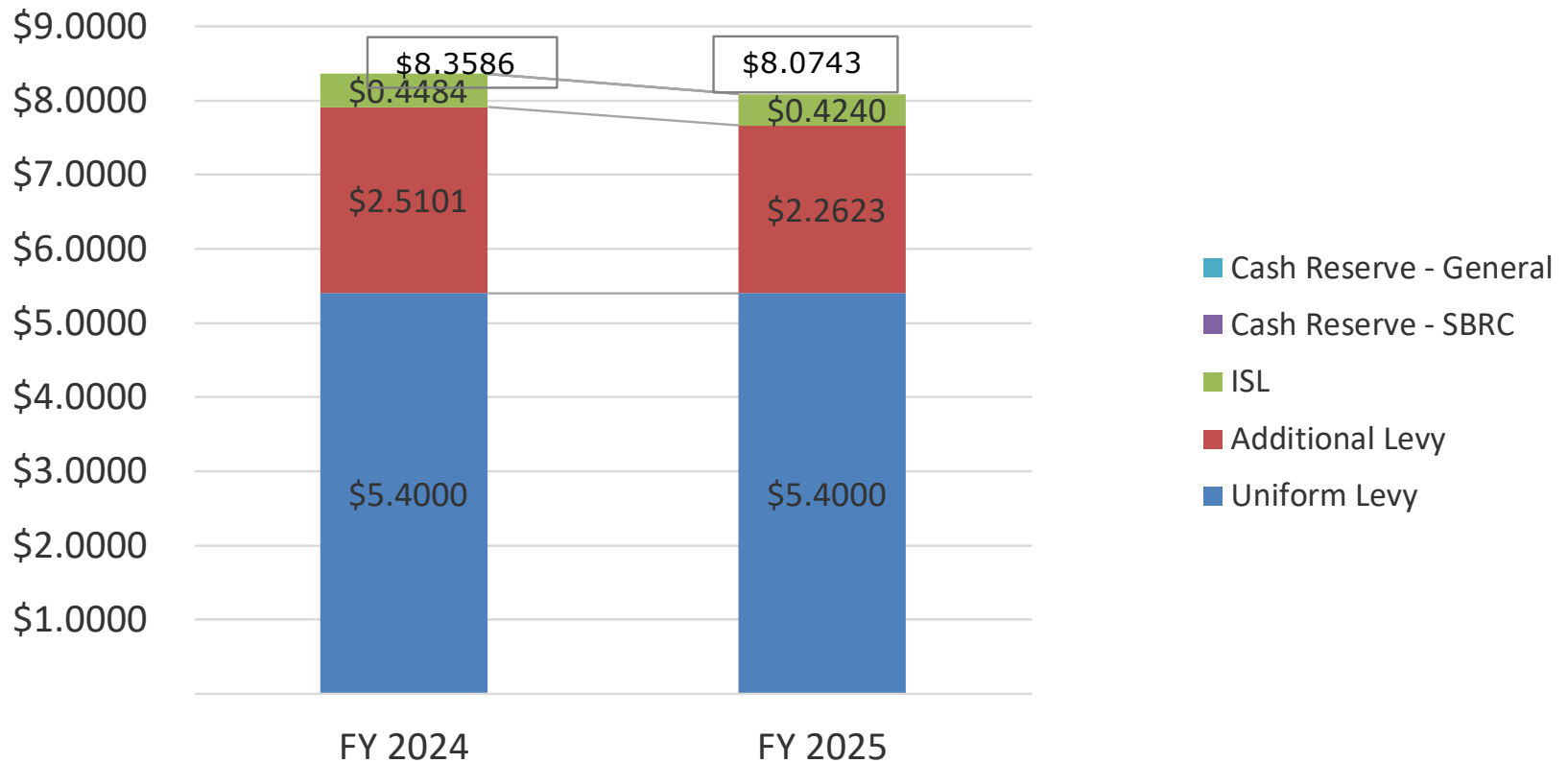


The Treynor School District's Total General Fund Levy increased by \$61,666. This is an increase of 2.7% compared to FY 2024.



GENERAL FUND PROPERTY TAX RATE

General Fund Levy Rate Comparison



LEVIES OUTSIDE OF THE GENERAL FUND

- There are certain funding sources available to districts outside of the General Fund.
- The maximum amounts and permissible uses are governed by the Code of Iowa.
- The following charts show the expected revenue and expenditure totals for each fund as well as the impact on the fund balance.
- A summary chart of the property tax rate for these levies is contained at the end of this section.

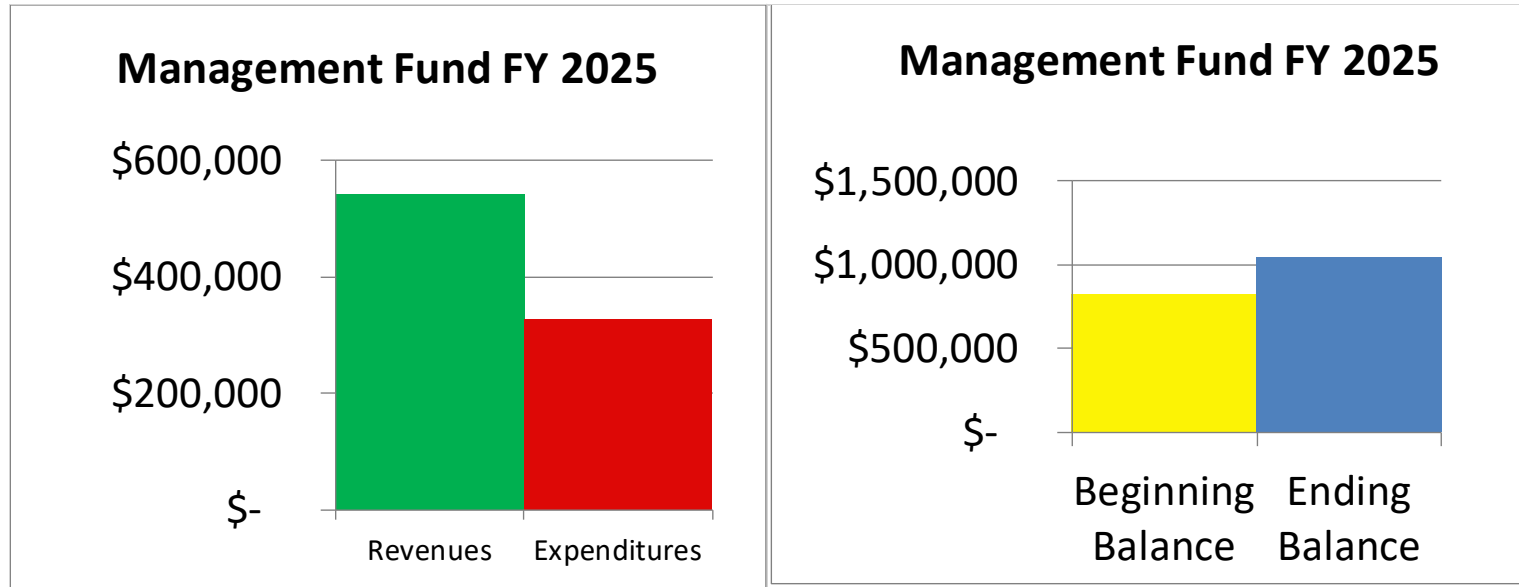


NON GENERAL FUND LEVIES

- Management Fund
- PPEL Fund
- PERL Fund
- Activity Fund
- Capital Projects Fund
- Debt Service Funds
- Nutrition Funds
- Sales Tax Funds



MANAGEMENT FUND

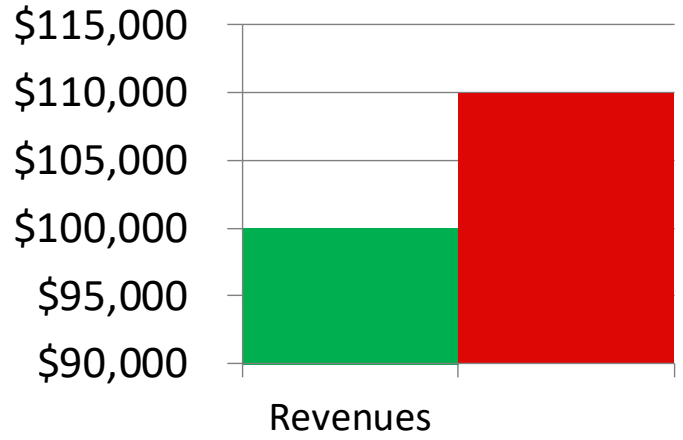


For FY 2025 it is expected that the Management Fund will have revenues of \$543,645 and expenditures of \$327,000 leaving an estimated fund balance on June 30, 2024 of \$1,042,881. This is an increase of \$216,645 compared to FY 2024.

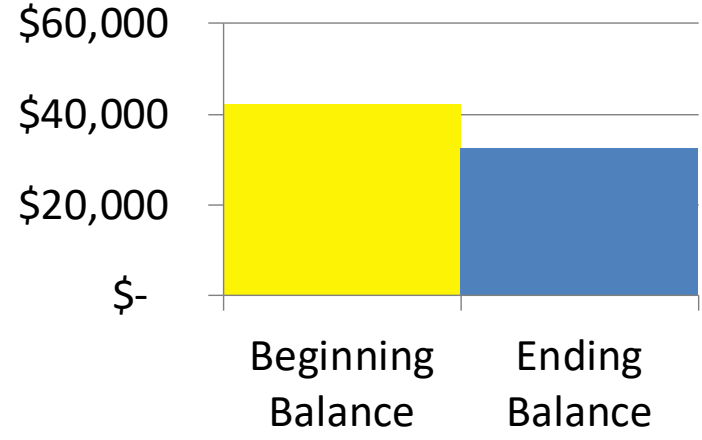


PHYSICAL PLANT & EQUIPMENT LEVY (PPEL) FUND

PPEL Fund FY 2025



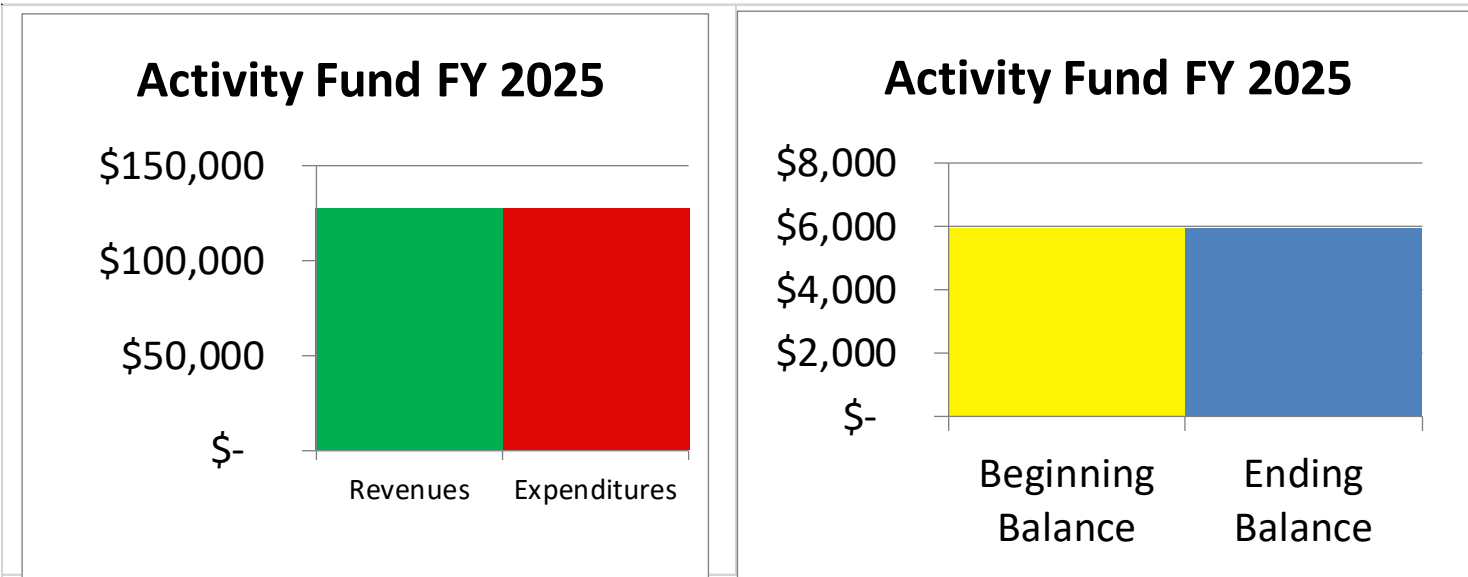
PPEL Fund FY 2025



For FY 2025 it is expected that the PPEL Fund will have revenues of \$99,971 and expenditures of \$110,000 leaving an estimated fund balance on June 30, 2024 of \$32,247. This is a decrease of \$10,029 compared to FY 2024.



ACTIVITY FUND

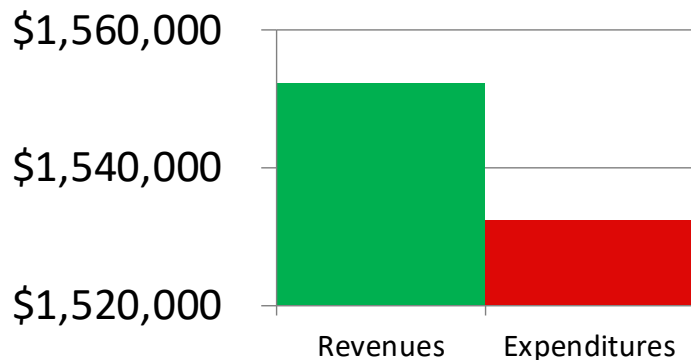


For FY 2025 it is expected that the Activity Fund will have revenues of \$127,500 and expenditures of \$127,500 leaving an estimated fund balance on June 30, 2024 of \$5,948. This is no change compared to FY 2024.

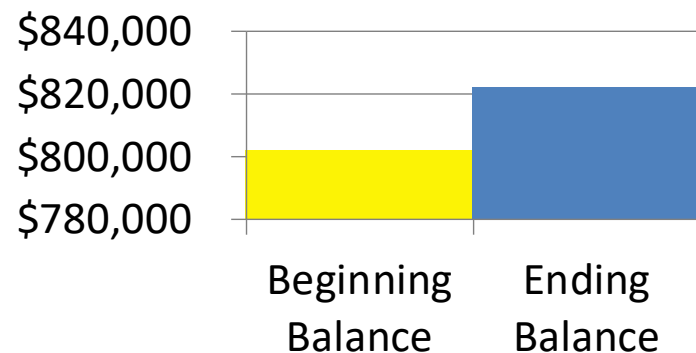


DEBT SERVICE FUND

**Debt Service Fund FY
2025**



**Debt Service Fund FY
2025**

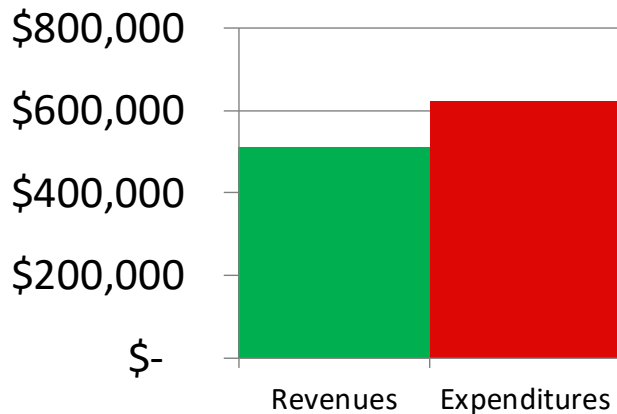


For FY 2025 it is expected that the Debt Service Fund will have revenues of \$1,552,325 and expenditures of \$1,532,325 leaving an estimated fund balance on June 30, 2024 of \$822,044. This is an increase of \$20,000 compared to FY 2024.

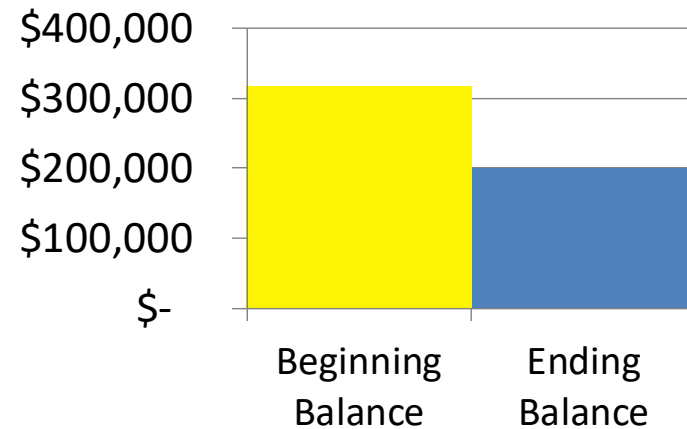


NUTRITION FUND

Nutrition Fund FY 2025



Nutrition Fund FY 2025

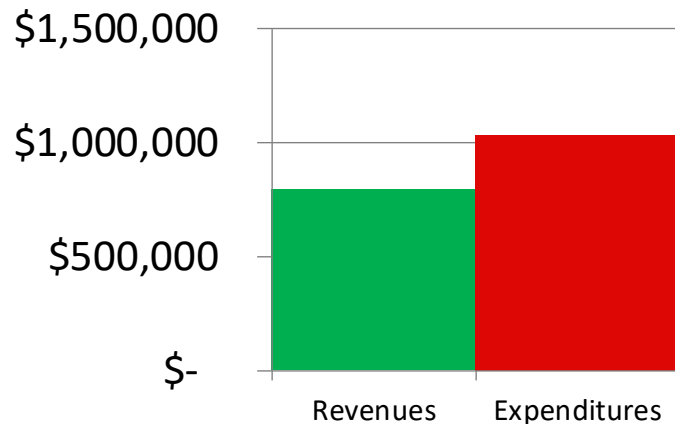


For FY 2025 it is expected that the Nutrition Fund will have revenues of \$509,000 and expenditures of \$625,000 leaving an estimated fund balance on June 30, 2024 of \$200,173. This is a decrease of \$116,000 compared to FY 2024.

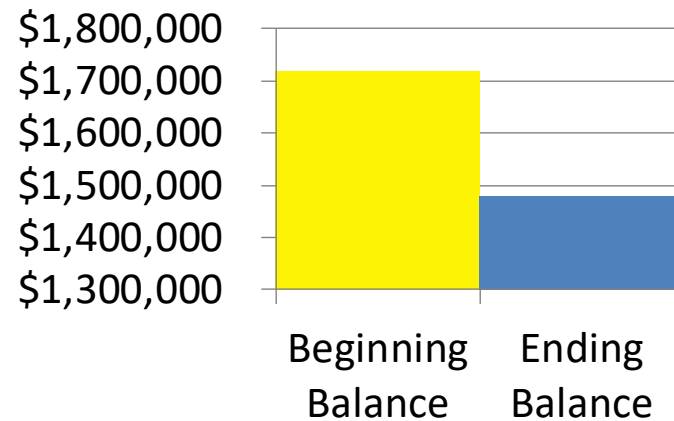


SALES TAX FUND

Sales Tax Fund FY 2025



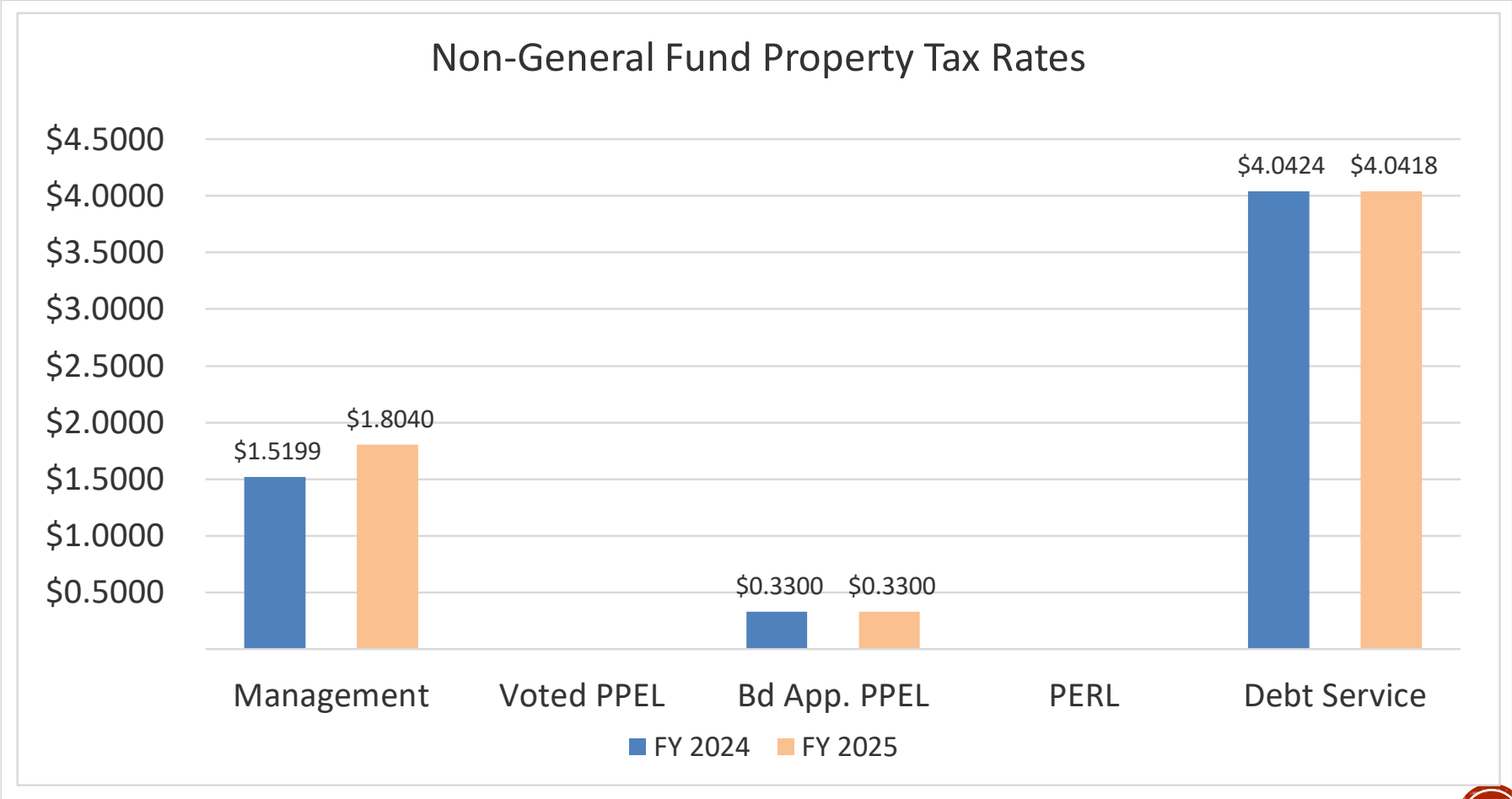
Sales Tax Fund FY 2025



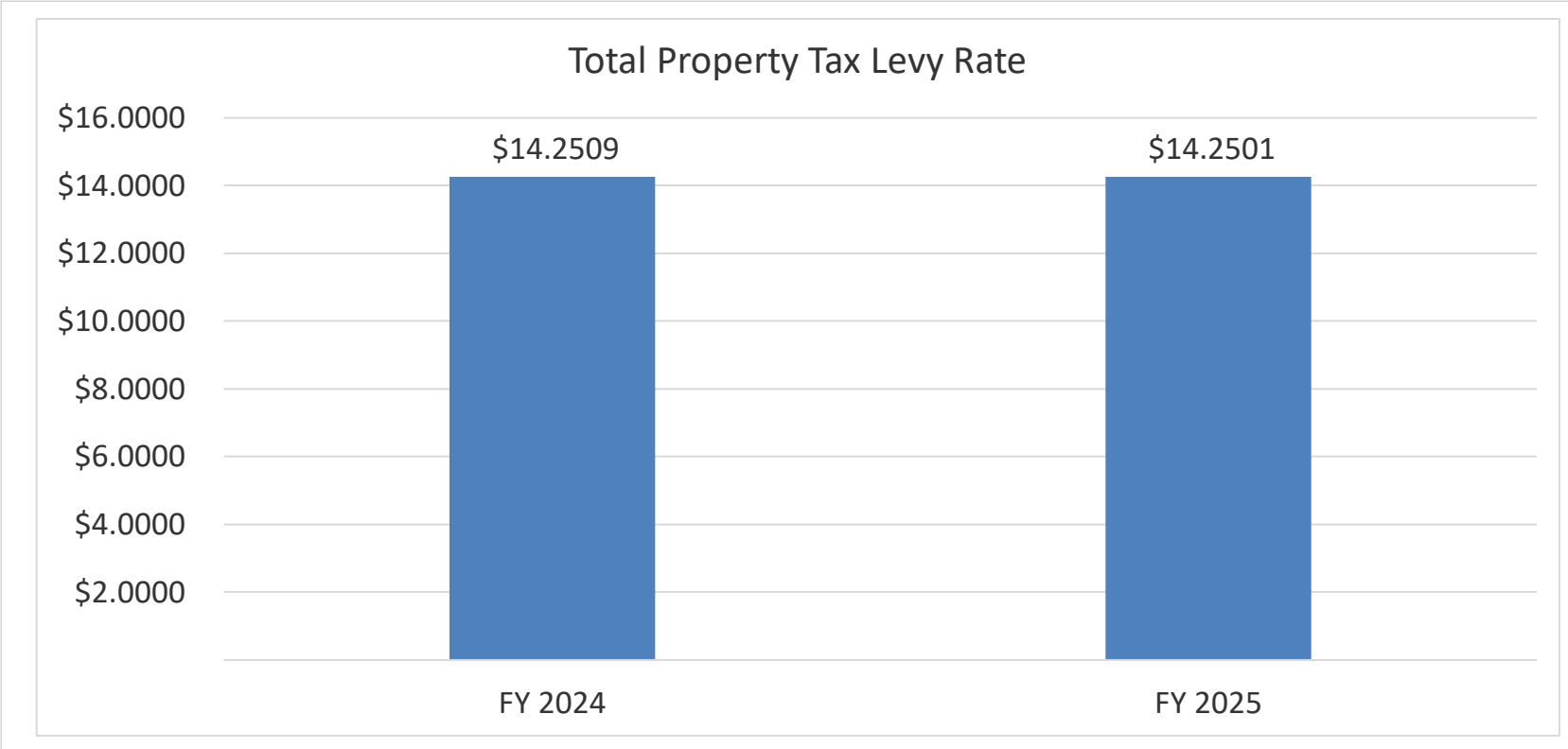
For FY 2025 it is expected that the Sales Tax Fund will have revenues of \$795,000 and expenditures of \$1,033,893 leaving an estimated fund balance on June 30, 2024 of \$1,479,907. This is a decrease of \$238,893 compared to FY 2024.



NON GENERAL FUND PROPERTY TAX RATES



TOTAL PROPERTY TAX RATE



CERTIFIED BUDGET EXPENDITURES AND TOTAL PROPERTY TAX RATE

- Listed below are the amounts the district is certifying for expenditures.
- These amounts represent all funds combined.
- These are important because the district may not exceed the published amounts without amending the budget.
- The total property tax rate is included here as well.
- Additional detail is contained in the published budget.

Expenditure Category		Budget Year	Re-Estimated	Actual	Percent Change
		FY 2025	FY 2024	FY 2023	
24	*Instruction	\$ 6,300,000	\$ 6,110,500	\$ 5,609,599	6.0%
31A	*Total Support Services (lines 25-32)	\$ 4,230,755	\$ 4,085,945	\$ 3,832,945	5.1%
32	*Noninstructional Programs	\$ 550,000	\$ 550,000	\$ 524,938	2.4%
35A	*Total Other Expenditures (lines 34-36)	\$ 2,038,716	\$ 2,146,688	\$ 1,798,417	6.5%
42	Proposed Property Tax Rate (per \$1,000 taxable valuation)	\$ 14.25009			

