

Dubuque Community School District

Proposed Budget Hearing #1

3/23/26

TIMELINE

1/13/26 – Governor Proposed budget

2/14/26 – Deadline to set State Supplemental Aid (SSA)

2/26/26 – SSA bill signed by Governor

3/5/26 – Publish Levy of \$12.65793 with Department of Management

3/15/26 – County Auditor mails notice to property owners

3/23/26 – Board holds 1st public hearing on Budget & Levy Rate

4/13/26 - Board holds 2nd public hearing on Levy Rate and adopt final budget

4/30/26 – Budgets need to be submitted to Department of Management

CERTIFIED ENROLLMENT

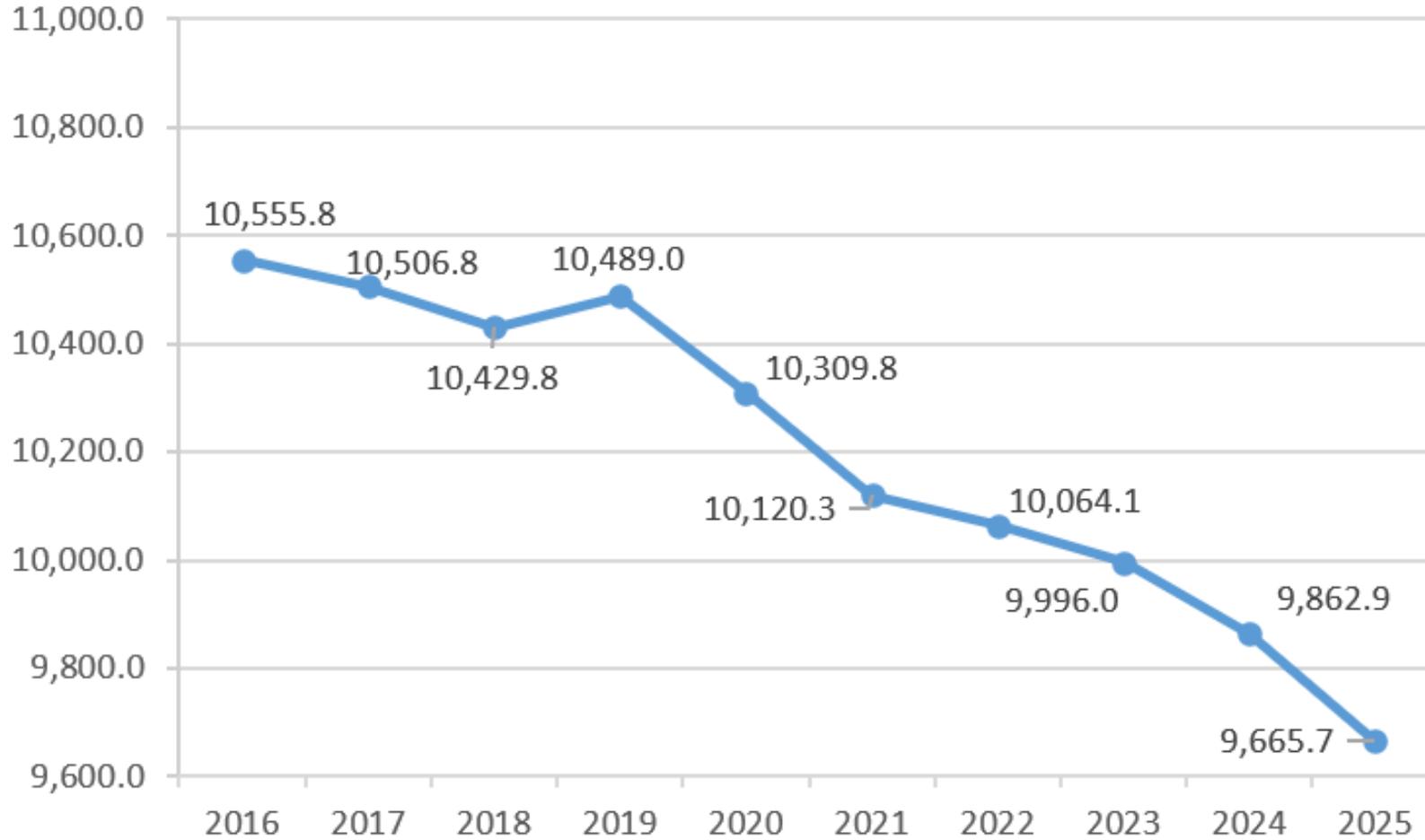
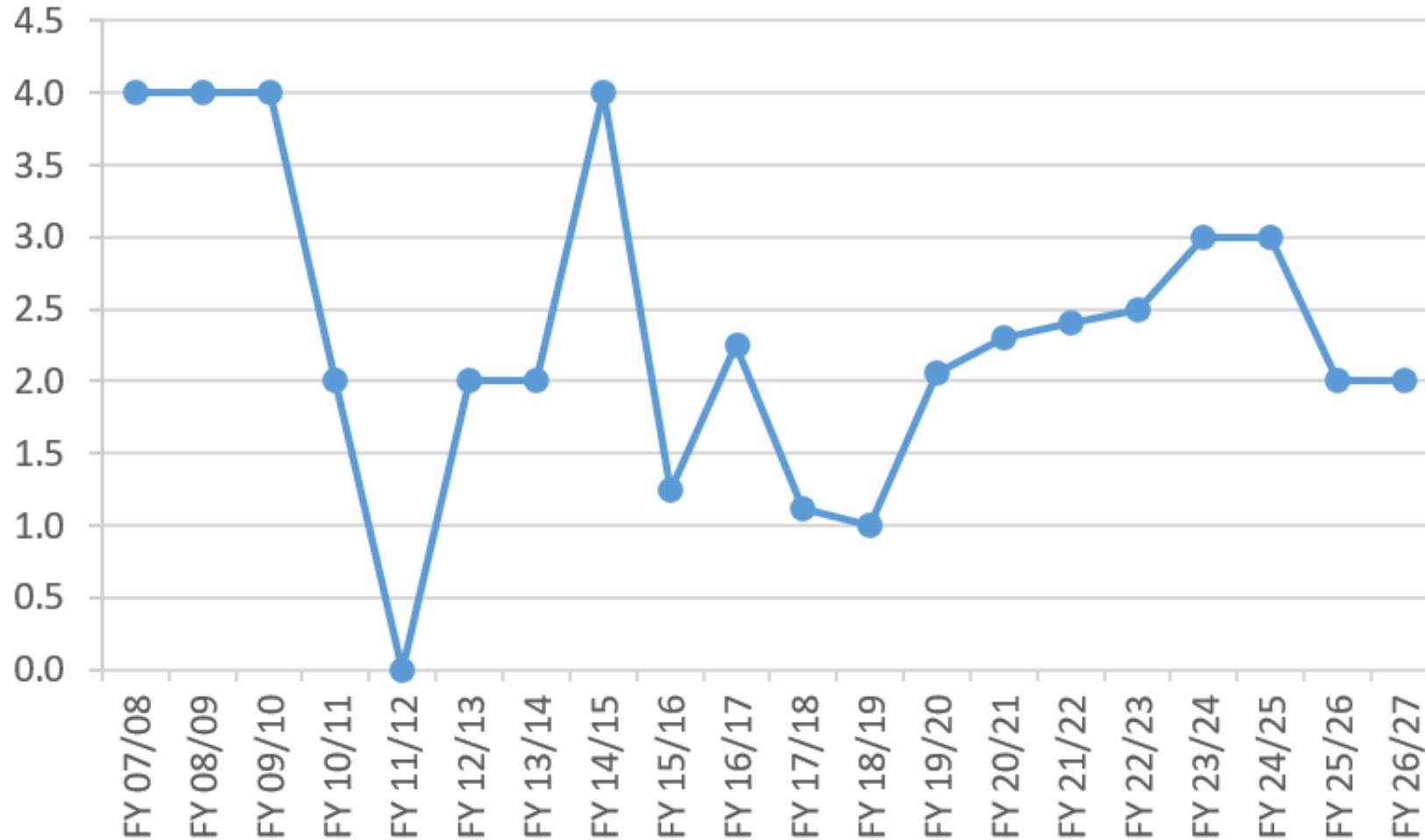


Chart shows Dubuque's certified enrollment for the ten years ending October 2025.

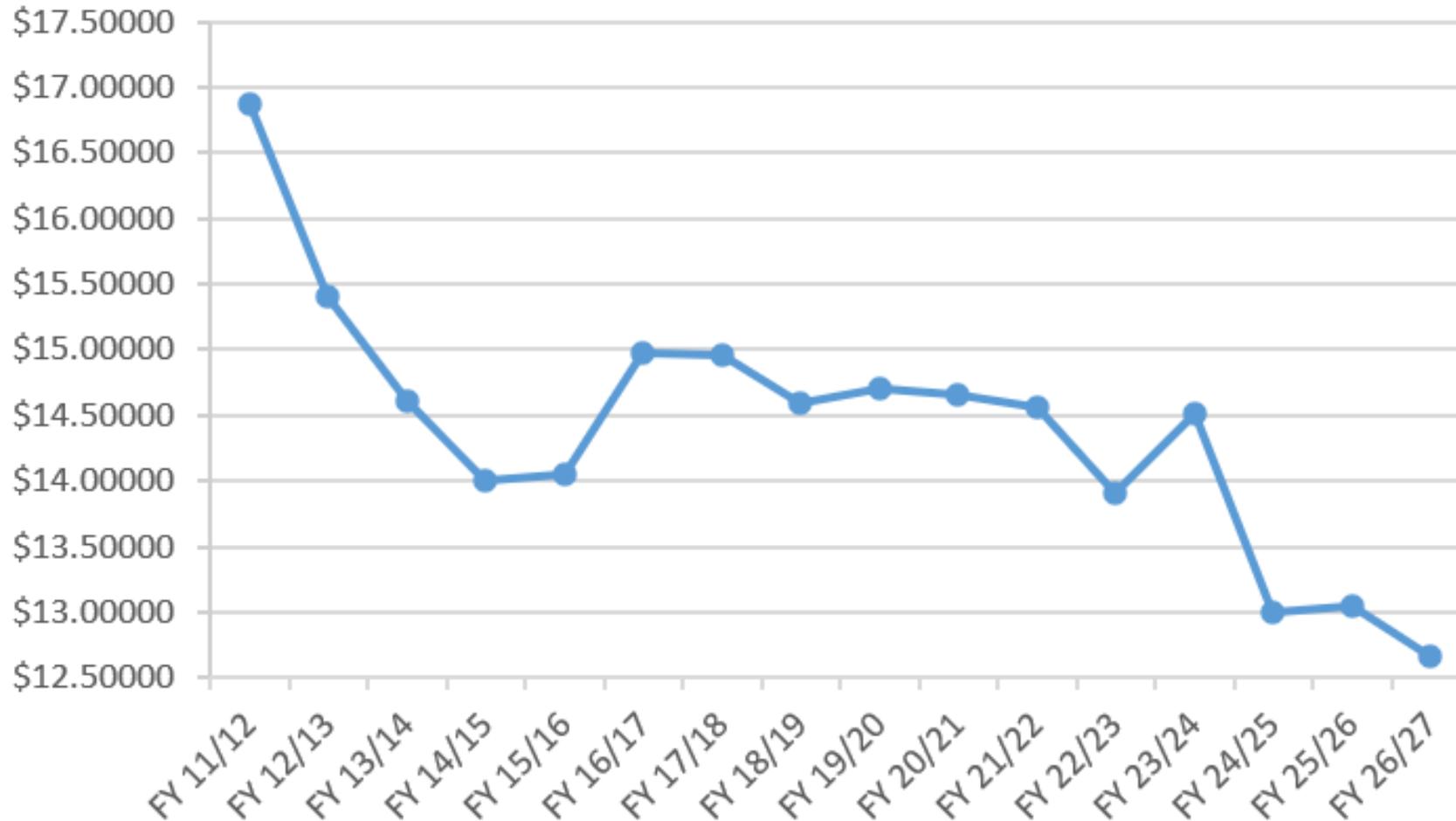
STATE SUPPLEMENTAL AID HISTORY



The Iowa legislature sets the *State Supplemental Aid* (SSA) percentage.

This percentage is applied to the prior year's state cost per pupil. The cost per pupil is multiplied by certified enrollment to yield the district's regular program district cost.

LEVY RATE HISTORY



Graph shows a fifteen-year history of the District's total levy rate and the proposed total levy rate for FY2026-27.

Authority Budget (General Fund)

Based on the State formula:

Certified enrollment X District Cost Per Pupil = Authority Budget (General Fund)

$$9,665.7 \text{ Students} \quad X \quad \$8,148 \quad = \quad \$78,756,123.60$$

Additional funding sources:

Special Education

State Categorical funding (TSS, Teacher Leadership, PD)

English Language Learners

Miscellaneous Income & Grants

Total General Fund Budget Authority = \$147,488,853 (excludes Unspent balance)

Notes:

- This budget amount is funded with State payments and property taxes.
- **School Districts are different from Cities and Counties as they are not formula based.**

PROPOSED SCHOOL BUDGET & LEVY RATE

	NOTICE OF PUBLIC HEARING -PROPOSED PROPERTY TAX LEVY Proposed DUBUQUE Property Tax Levy Fiscal Year July 1, 2026 - June 30, 2027	
Location of Public Hearing: Board Room - 2300 Chaney Road, Dubuque IA 52001	Date of Public Hearing: 3/23/2026	Time of Public Hearing: 05:30 PM
Location of Notice on School Website: https://www.dbqschools.org/district/about-the-district/financial-transparency/		

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.

		Current Year Final Property Tax Dollar Levy FY 2026	Budget Year Effective Property Tax Dollar Levy (No change in Property Tax Dollars Levied) FY 2027	Budget Year Proposed Property Tax Dollar Levy FY 2027
General Fund Levy	1	43,614,937	43,614,937	45,879,465
Instructional Support Levy	2	5,751,892	5,751,892	5,819,064
Management	3	3,138,737	3,138,737	2,457,468
Amana Library	4	0	0	0
Voted Physical Plant and Equipment	5	3,324,564	3,324,564	3,586,068
Regular Physical Plant and Equipment	6	1,637,472	1,637,472	1,766,272
Reorganization Equalization	7	0	0	0
Public Education/Recreation (Playground)	8	0	0	0
Debt Service	9	0	0	0
Grand Total	10	57,467,602	57,467,602	59,508,337
		Current Year Final Property Tax Rate FY 2026	Budget Year Effective Property Tax Rate (No change in Property Tax Dollars Levied) FY 2027	Budget Year Proposed Property Tax Rate FY 2027
Grand Total Levy Rate		13.03438	12.22622	12.65793
Property Tax Comparison		Current Year Property Taxes	Proposed Property Taxes	Percent Change
Residential property with an Actual/Assessed Value of \$100,000/\$110,000		618	620	0.32
Commercial property with an Actual/Assessed Value of \$300,000/\$330,000		2,687	2,897	7.82

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:

Valuation growth generated additional property tax revenues within the district's existing rate limit. In addition, the district's cash reserve levy was increased to offset special education costs not funded by the state.