Spirit Lake Community School District

FY2027 Outstanding Property Tax Levies

In accordance with Iowa law, Spirit Lake Community School District provides the following information regarding the District's outstanding property tax levies. The information below identifies the current levy rate, amount, duration, and applicable maximum levy limitation for each levy.

FY2027 Property Tax Levies

Levy	Rate per $1,000	FY2027 Amount	Duration	Maximum Levy Limitation
Uniform Levy	$5.4000	Included in General Fund	Annual	$5.40 per $1,000
Additional Levy	$0.7676	Included in General Fund	Annual	Formula-based
Instructional Support Levy (ISL)	$0.3634	$722,421	Expires 2029	Up to 10% of regular program district cost
Cash Reserve	$0.3836	Included in General Fund	Annual	Formula-based
Total General Fund	$6.9145	$13,453,752	—	—
Management Levy	$0.5615	$1,091,169	Annual	Based on authorized Management Fund expenditures
Regular PPEL	$0.3300	$656,041	Annual	$0.33 per $1,000
Debt Service	$0.0000	$0	None currently	Based on applicable statutory debt limitations
Total School Levy	**$7.8060**	**$15,200,962**	—	—

The District's FY2027 total property tax levy is **$7.806 per $1,000 of taxable valuation**. The District currently has **no debt service levy.**

Rates and amounts are based on FY2027 Department of Management tax certification information and Iowa Association of School Boards property tax rate information.