



Exhibit 501.1

Certified Budget Update

Fiscal Year 2027

Topics

1. Purpose
2. Timeline
3. Key Factors
4. Preliminary Estimate
5. Tax Rate Comparison

Certified Budget Process Update

1. Establish a maximum tax rate.
2. Communicate tax rate and levy amount expectations to the public.
3. Inform FY27 line item budget process.

Certified Budget Process Timeline

- *March 5th: Establish maximum tax rate and proposed budget; notify Linn County auditor*
- *March 10th-20th: Publish first hearing date in The Gazette and on district webpage and social media*
- March 30th: Hold first budget hearing
- April 5th: Finalize property tax levies and proposed budget
- April 7th-17th: Publish notice and second hearing date in The Gazette and on district webpage and social media
- April 27th: Hold second certified budget hearing and board action on budget
- Before April 30th: File with Iowa Department of Management and County Auditor





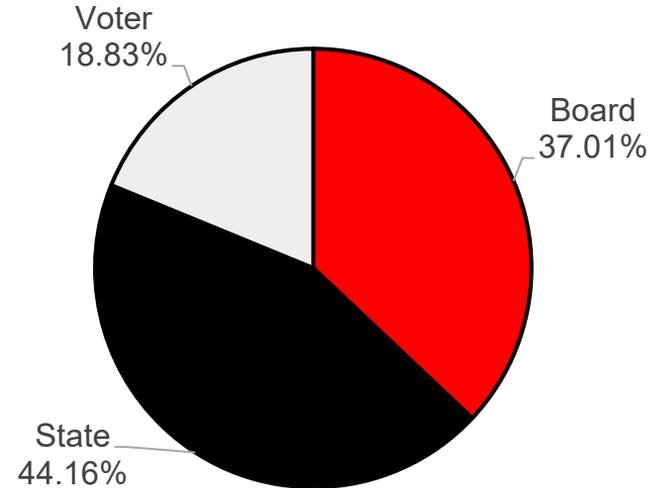
LINN-MAR COMMUNITY SCHOOL DISTRICT FUNDING OVERVIEW



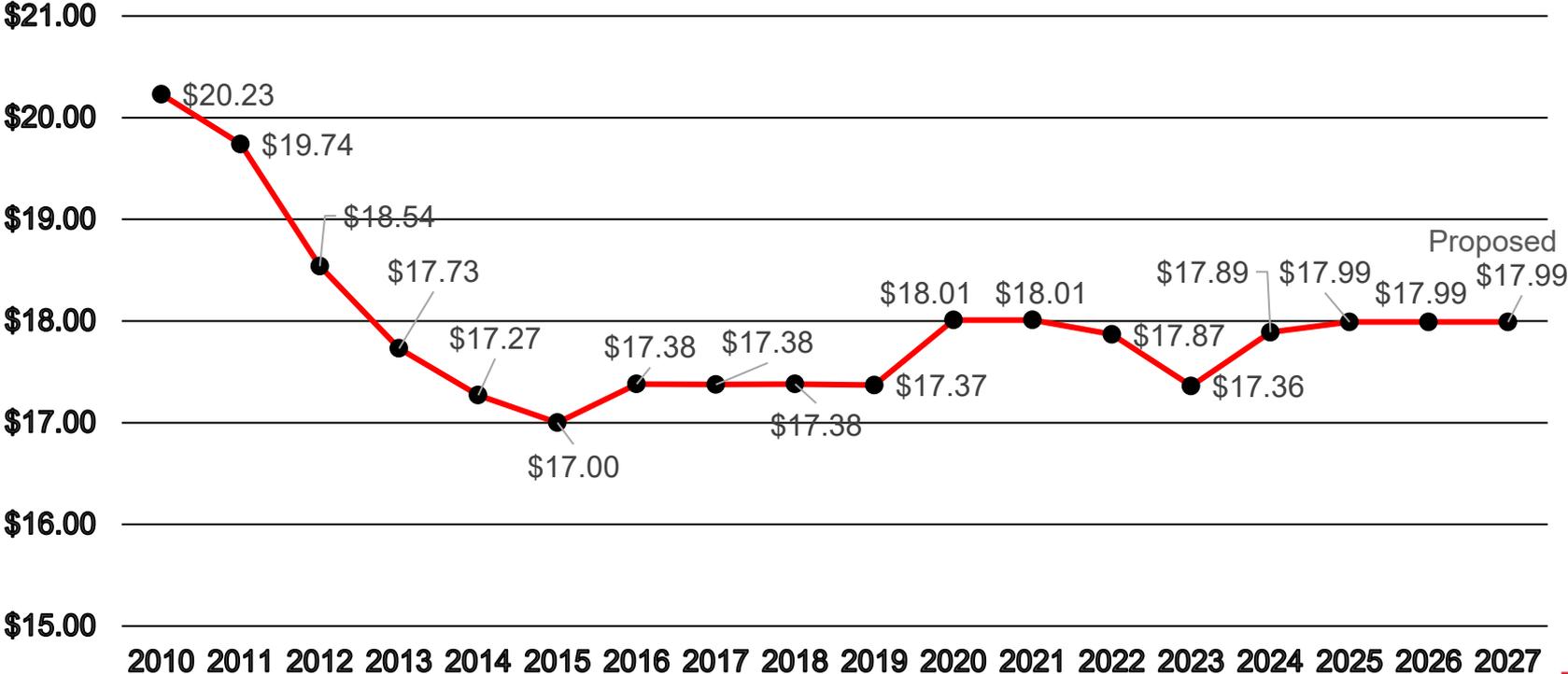
Key Factors for FY27

FUND	AMOUNT	RATE
General	\$38,055,843	\$12.98349
Management	\$3,500,000	\$1.39404
Regular PPEL	\$989,818	\$0.33000
Voted PPEL	\$4,019,260	\$1.34000
PERL	\$387,364	\$0.13500
Debt Service	\$5,433,600	\$1.81153
TOTAL	\$52,385,885	\$17.99406

Tax Levy Control



Property Tax Levy Rate Trend



Preliminary Estimate

	NOTICE OF PUBLIC HEARING –PROPOSED PROPERTY TAX LEVY Proposed LINN–MAR Property Tax Levy Fiscal Year July 1, 2026 – June 30, 2027	
Location of Public Hearing: Will not Populate until "Finalize Property Tax Hearing Mailing" is selected	Date of Public Hearing: Will not Populate until "Finalize Property Tax Hearing Mailing" is selected	Time of Public Hearing: Will not Populate until "Finalize Property Tax Hearing Mailing" is selected
Location of Notice on School Website: Will not Populate until "Finalize Property Tax Hearing Mailing" is selected		

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	32,675,224	32,675,224	33,212,216
Instructional Support Levy	2	4,071,545	4,071,545	4,089,881
Management	3	2,689,976	2,689,976	3,986,025
Amana Library	4	0	0	0
Voled Physical Plant and Equipment	5	3,805,209	3,805,209	4,005,819
Regular Physical Plant and Equipment	6	937,104	937,104	986,508
Reorganization Equalization	7	0	0	0
Public Education/Recreation (Playground)	8	366,511	366,511	386,010
Debt Service	9	4,911,417	4,911,417	5,415,419
Grand Total	10	49,456,986	49,456,986	52,081,878
		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		17.99468	17.08780	17.99406
Property Tax Comparison		Current Year Property Taxes	Proposed Property Taxes	Percent Change
Residential property with an Actual/Assessed Value of \$100,000/\$110,000		854	881	3.16
Commercial property with an Actual/Assessed Value of \$300,000/\$330,000		3,709	4,117	11.00

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.





Questions