

MBOE
 Final Tax Analysis Fund 10 and Fund 40
 2026 - 2027

	2023 / 2024	2024 / 2025	2025 / 2026	2026 / 2027
Fund 10				
Revenues Fund 10				
Misc. Revenues	\$ 76,034	\$ 302,191	\$ 376,034	\$ 266,791
Special Education Medicaid Initiative	\$ 28,967	\$ 32,900	\$ 4,990	\$ 23,572
Budgeted Fund Balance	\$ 800,000	\$ 800,000	\$ 1,600,000	\$ 1,600,000
Budgeted Fund Balance			\$ 1,009,555	\$ -
Transportation revenue	\$ 275,000	\$ 275,000	\$ 275,000	\$ 325,000
Local Tax Levy	\$ 43,066,156	\$ 44,204,044	\$ 45,573,917	\$ 47,169,004
Interest Maint Reserve	\$ 1,000	\$ 30,000	\$ -	\$ -
Interest Cap reserve from cap reserve	\$ 1,200	\$ 100,000	\$ -	\$ -
Transfer from Cap reserv		\$ 5,700,000	\$ 639,542	\$ 554,743
Transfer from Cap Reserve			\$ 1,500,000	\$ -
State Aid	\$ 2,880,618	\$ 3,200,394	\$ 3,392,417	\$ 3,595,962
Total Revenue	\$ 47,128,975	\$ 54,644,529	\$ 54,371,455	\$ 53,535,072
Appropriations Fund 10				
Charter School	\$ 30,000	\$ 30,000	\$ 40,975	\$ 55,663
General Current expense	\$ 46,496,461	\$ 48,514,215	\$ 50,781,069	\$ 52,824,354
Deposit Into Capital Reserve	\$ 502,200	\$ 6,000,000	\$ 1,309,555	\$ -
Trasfer to fund 40			\$ 639,542	\$ 554,741
Transfer to Fund 30			\$ 1,500,000	\$ -
Capital Outlay	\$ 100,314	\$ 100,314	\$ 100,314	\$ 100,314
Total Appropriations	\$ 47,128,975	\$ 54,644,529	\$ 54,371,455	\$ 53,535,072
Fund 40				
Revenues Fund 40				
State Aid	\$ 235,546	\$ 812,782	\$ 836,338	\$ 809,159
Paid by Bond sinking fund		\$ 1,650,000	\$ 475,000	\$ 300,000
Paid by interest earned on bond proceeds		\$ 480,000	\$ 450,000	\$ 425,000
Budgeted Fund Balance			\$ 14,370	\$ 10,356
Additional Amts from Cap reserve			\$ 189,552	\$ 129,743
Tax Levy	\$ 2,233,604	\$ 4,156,779	\$ 4,173,380	\$ 4,309,092
	\$ 2,469,150	\$ 7,099,561	\$ 6,138,640	\$ 5,983,350
Appropriations Fund 40				
Interest on Bonds	\$ 279,150	\$ 4,859,561	\$ 3,222,640	\$ 3,113,350
Redemption of principal	\$ 2,190,000	\$ 2,240,000	\$ 2,916,000	\$ 2,870,000
	\$ 2,469,150	\$ 7,099,561	\$ 6,138,640	\$ 5,983,350
Tax Rate Calculation				
Fund 10	\$ 43,066,156	\$ 44,204,044	\$ 45,573,917	\$ 47,169,004
Fund 40	\$ 2,233,604	\$ 4,156,779	\$ 4,173,380	\$ 4,309,092
	\$ 45,299,760	\$ 48,360,823	\$ 49,747,297	\$ 51,478,096
Ratables	\$ 1,097,669,600	\$ 1,096,817,600	\$ 1,097,683,100	\$ 1,097,954,900
Average Assessed House	\$ 211,143	\$ 211,143	\$ 211,143	\$ 211,453
Tax Rate Per Hundred	\$ 4.13	\$ 4.41	\$ 4.53	\$ 4.69
School Taxes	\$ 8,712	\$ 9,308	\$ 9,567	\$ 9,898
Tax Increase		\$ 596	\$ 259	\$ 330
Percent Increase		6.84%	2.79%	3.45%