

SETTING THE TAX RATE PRESENTATION

10-Year Tax Rate & Operating Revenue Review
2017–2026 Tax Years | FY2018–FY2027 Revenue

Presented by:
Dr. Joe Kinder

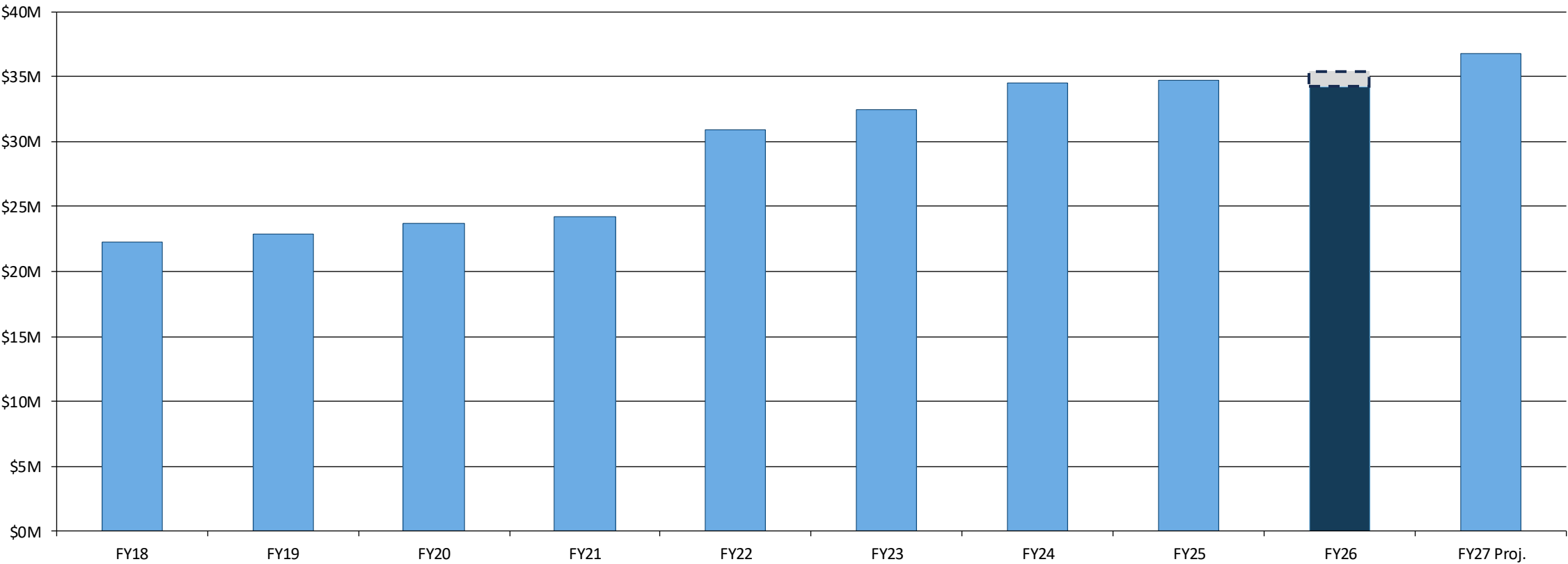


1914

Local Operating Property-Tax Revenue

FY2018–FY2025 historical levy revenue; FY2026 district figure; FY2027 projected at 98% collection

Operating property-tax revenue

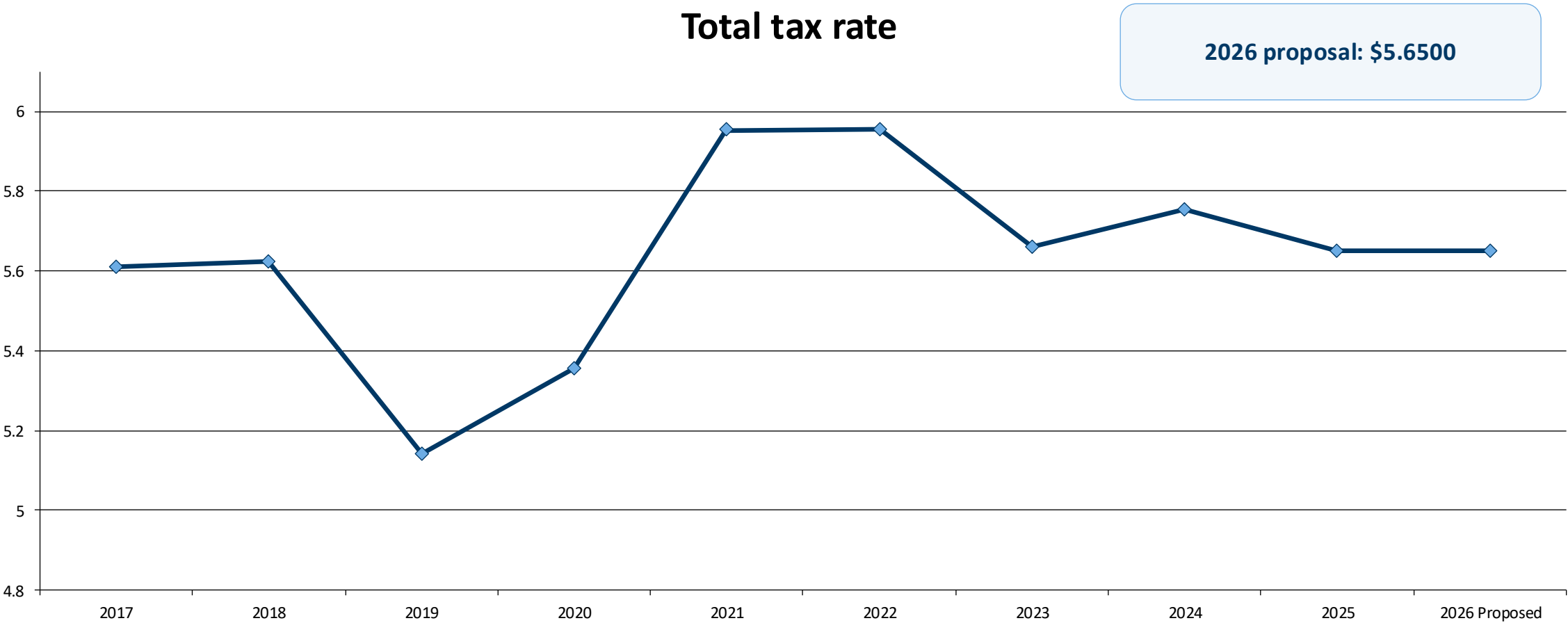


Historical source: Missouri State Auditor certified operating-levy revenue (tax years 2017–2024, aligned to following fiscal year). FY2026: \$34,254,480 provided by district. FY2027 projection uses proposed \$4.4018 operating rate, \$851,913,685 adjusted AV, and 98% collection.



Total Tax Rate — 10-Year Trend

Total levy per \$100 of assessed valuation; 2026 is the current proposal



Sources: Missouri State Auditor annual Property Tax Rate reports (2017–2025); Grandview C-4 2026 Tax Rate Hearing Notice for proposed 2026 rate.



Current Fiscal Year versus Prior Fiscal Year

Fiscal Year 2027 (Current Year)

- Assessed Valuation: 851,913,685 (1.00% Increase)
- Total Levy: 5.6500 (0.00% Change)
- Local Operating Tax Revenue (estimated)
 - \$36,749,634.63
 - 98.00% Estimated Collection Rate
 - Taxes Billed: \$37,499,635

Fiscal Year 2026 (Prior Year)

- Assessed Valuation: 843,439,107
- Total Levy: 5.6500
- Local Operating Tax Revenue
 - \$34,254,480.43
 - 94.81% Collection Rate (anomalous result)
 - Taxes Billed: \$36,130,401



Operating Budget — Long-Range Outlook

FY2025 actual through FY2028 projection | Operating Funds 1 & 2

Revenue by Major Source

	FY25 Actual	FY26 Est.	FY27 Budget	FY28 Proj.
Property Tax	\$34.02M	\$34.58M	\$36.75M	\$38.59M
Prop C	\$5.65M	\$5.52M	\$5.42M	\$5.47M
Other Local	\$4.19M	\$5.63M	\$5.98M	\$5.98M
County	\$0.73M	\$0.83M	\$0.84M	\$0.86M
State	\$14.49M	\$15.02M	\$16.38M	\$16.63M
Federal	\$11.33M	\$5.53M	\$7.36M	\$7.47M
Other	\$0.24M	\$2.20M	\$0.23M	\$0.23M
TOTAL REVENUE	\$70.66M	\$69.33M	\$72.95M	\$75.22M

Expenditures by Major Category

	FY25 Actual	FY26 Est.	FY27 Budget	FY28 Proj.
Salaries	\$33.53M	\$35.88M	\$36.77M	\$37.69M
Health Insurance	\$4.96M	\$5.23M	\$5.59M	\$5.87M
Other Benefits	\$5.98M	\$6.33M	\$6.51M	\$6.71M
Purchased Services	\$17.53M	\$21.21M	\$21.70M	\$21.70M
Supplies	\$2.94M	\$3.95M	\$3.95M	\$3.95M
Utilities	\$1.12M	\$1.20M	\$1.32M	\$1.45M
TOTAL EXPENDITURES	\$66.05M	\$73.80M	\$75.85M	\$77.37M

OPERATING FUND BALANCE

20% reserve target
FY27: \$15.17M | FY28: \$15.47M

FY25 Actual

\$30.44M

46.1% of expenditures

+\$4.60M annual change

FY26 Est.

\$25.97M

35.2% of expenditures

-\$4.47M annual change

FY27 Budget

\$23.07M

30.4% of expenditures

-\$2.90M annual change

FY28 Proj.

\$20.92M

27.0% of expenditures

-\$2.15M annual change

Source: District long-range planning workbook, sheet "LR-FY26." Values rounded for presentation.

