

Box Elder School District

Recommendation for the Approval of Tax Rates

June 2026

Recommendation: It is recommended that the board approve the **estimated** tax rate for the 2026 tax year. The overall rate, including the Charter school rate, will be **estimated** at .006978, compared to the certified tax rate of .006897 for 2025 tax year, a decrease of .000025.

Recommended Motion: *I move to accept the **estimated** certified tax rates for the 2026 tax year at a total estimated rate of .006897 as presented by administration and the approved certified rate once its certified by the Box Elder County Assessor's office.*

Background: The Superintendent and Business Administrator are not recommending a tax increase this year. The District has sufficient revenue to cover the planned budgetary expenses.

	<u>2025</u>	Certified		<u>2026</u>	Estimated	Change
Basic		0.001379	11,184,323	0.001352	11,184,323	0
Board		0.002210	17,924,115	0.002294	19,732,513	1,808,398
Capital		0.002368	19,205,567	0.002232	19,205,535	0
Voted		0.000540	4,379,648	0.000533	4,602,353	223,259
Bond		0.000428	3,469,875	0.000424	3,469,875	0
Charter		0.000053	429,854	0.000062	533,357	103,503
TOTAL		0.006978	56,593,382	0.006897	58,727,956	2,135,160

Policy Implications: The approval of the rates and budget is a board responsibility. These rates are designed to be revenue neutral to the District. The revenue for the charter rate will not flow to the District as it is part of the state charter replacement fund.

Financial Implications: If these rates are approved, the approved budget will have sufficient revenue to fund District operations for the 2026-27 school year.