



Board of Education Meeting Agenda
Tuesday, August 6, 2024 5:00 PM
Board Room

A regular meeting of the Board of Education of Granite School District. The Board may vote to meet in a closed executive session for any of the purposes set forth in Section 52-4-205 of Utah's Open and Public Meetings Act.

- 1. **Superintendent Oath of Office** President McDermott
- 2. **ADMINISTRATION REPORT**
 - A. Capital and Construction Update Don Adams, Justin Naegle, and Chris Kartchner 3
- 3. **EXECUTIVE SESSION: Character and Competence**
- 4. **Board Meeting - 7:00 p.m.** President McDermott
- 5. **Pledge of Allegiance**
- 6. **Reverence** Kim Chandler
- 7. **GOOD NEWS MINUTE** Board Members
- 8. **RECOGNITIONS** 41
- 9. **GRANITE ELECTED OFFICIAL PARTICIPATION TIME**
- 10. **PATRON PARTICIPATION TIME**
- 11. **CONSENT ITEMS**
 - A. Minutes - July 2 and July 9, 2024 49
 - B. Purchases 60
 - C. Change Orders 69
 - D. Personnel
 - 1. Employee Hires and Separations
 - 2. LEA Specific Licenses 75
 - E. Financial Reports
 - F. Continual Improvement Plans
 - G. Property Sale: UDOT easement near Granite Park Junior High 78
- 12. **ACTION ITEM**
 - A. Administrative Appointment 79
- 13. **TRUTH IN TAXATION HEARING, 8:00 p.m.** Todd Hauber and Brian Ipson 82
 - A. Public Comment
- 14. **FIRST READING** Doug Larson, General Counsel 251
- 15. **SECOND READINGS** Doug Larson, General Counsel 255
- 16. **SUPERINTENDENT and BOARD REPORTS**
- 17. **ADJOURN**

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Complete texts of agenda are available at www.graniteschools.org.

In compliance with the Americans with Disabilities Act, individuals needing special accommodations (including auxiliary communicative aids and services) during this meeting should notify Stacy Bushell at 385-646-4523 (alternate TDD number 801-298-9484) at least three working days prior to the meeting.

Members of the Board of Education may participate electronically.

Status of Projects

August 2024

Architecture, Engineering & Construction



Objective

Update the GSD Board and Superintendency on the progress of major construction projects overseen by the Architecture, Engineering, & Construction Department on behalf of Granite School District.



Security Upgrades Timeline

SECURITY UPGRADES/REMODELS

Completed						In Progress			Future	
Prec.	School	Year	Prec.	School	Year	Prec.	School	Year	Prec.	School
1	Crestview El	2015	6	Valley Jr	2018	1	Skyline High	2026	1	Churchill Jr
1	Upland Terrace El	2015	7	Bacchus El	2018	7	Cyprus High	2025	1	Olympus Jr
2	Moss El	2015	7	Copper Hills El	2018	5	West Lake Jr	2024	1	Wasatch Jr
3	Granger El	2015	1	Driggs El	2019				1	Olympus High
3	Wilson El	2015	1	Rosecrest El	2019				2	Cottonwood High
4	Bridger El	2015	2	Spring Lane El	2019				2	Granite Peaks
4	Plymouth El	2015	4	Bennion El	2019	In Design			2	Bonneville Jr
5	Jackling El	2015	7	Diamond Ridge El	2019	5	* Valley Crest El	2024	3	Eisenhower Jr
5	Redwood El	2015	7	Orchard El	2019	6	* West Kearns El	2024	4	(Westbrook El)
6	Academy Park El	2015	4	Beehive El	2020				4	Bennion Jr
6	Gourley El	2015	5	Armstrong Ac	2020				4	Kearns High
7	Magna El	2015	5	Pioneer El	2020				4	Taylorville High
7	Pleasant Green El	2016	7	Elk Run El	2020				5	Granger High
1	Cottonwood El	2016	7	Lake Ridge El	2020				6	Kearns Jr
2	Roosevelt El	2016	3	Granite Park Jr	2020				6	Kennedy Jr
2	Twin Peaks El	2016	4	South Kearns El	2020				6	(Sandburg El)
3	Taylorville El	2016	0	Olene Walker El	2020				7	Brockbank Jr
5	Monroe El	2016	5	Stansbury El	2021				7	Hunter Jr
7	Hillside El	2018	6	Truman El	2021				7	Jefferson Jr
1	Morningside El	2018	1	Eastwood El	2021				7	Matheson Jr
1	Evergreen Jr	2018	5	Wright El	2021				7	Hunter High
2	Lincoln El	2018	6	Frost El	2021					Jones Center
2	Mill Creek El	2018	7	Whittier El	2021					
3	Fremont El	2018	5	West Valley El	2021					
4	Fox Hills El	2018	2	Hartvigsen	2022					
4	Smith El	2018	1	Oakridge El	2022					
4	Vista El	2018	5	Rolling Meadows El	2022					
5	Farnsworth El	2018	1	*Wm Penn El	2022					
5	Hillsdale El	2018	1	* Oakwood El	2023					
6	Hunter El	2018	2	* Woodstock El	2023					
6	Oquirrh Hills El	2018	7	* Silver Hills El	2024					
6	Arcadia El	2018								

Elementary
Jr. High
High School

* In the interim, until the security remodel is complete, we are installing video intercom doorbells at the front entrance to control access.



Upcoming Projects



Upcoming/Current Projects

Hunter High preschool courtyard improvement is 50% complete with a mid-August completion date.

Maintenance Compound fueling station upgrade received one bid that was too high. Project is being rebid.

Transportation fueling station upgrade received one bid that was too high. Project is being rebid.

GEC secure vehicle parking lot 90% plan review complete. Designer completing documents for bidding.

GEC vestibule door replacement – contractor is procuring materials for construction, awaiting confirmation from factory regarding delivery.

Lake Ridge Elementary parking lot resurface will be complete before school begins.

Kearns Junior High Main Gymnasium re-roof is underway.

Churchill Junior High partial roof replacement is procuring materials (July 31 start).

Cottonwood High partial roof replacement is procuring materials (July 31 start).

Maintenance Compound partial roof replacement is underway.

Cottonwood High flooring phase 1 is complete.

7

Bennion Junior High stage rigging replacement is in progress.

Evergreen Junior High stage rigging replacement is in progress.



Construction Remodels



Boiler Replacement / HVAC Controls Upgrades

Taylorville High Gymnasium AC Upgrade is 90% complete. New air handlers are installed and providing cool air to both Gymnasiums.

Bridger Elementary HVAC Controls Upgrade is 95% complete. The contractor is waiting for parts to complete the annex wing.

Bacchus Elementary HVAC Controls Upgrade is 95% complete. The contractor is working on a change order to correct hot water flow issues.

Pleasant Green Elementary Boiler Replacement is complete.

Kearns Jr. High HVAC Controls Upgrade is 90% complete.

9 Bennion Jr. High HVAC Controls Upgrade is 50% complete.



Chiller Additions

GEC Cooling Upgrade BP2 is complete.

Data Center Cooling Upgrade is complete.

Copper Hills Elementary Chiller Upgrade is 99% complete.

Penn Elementary Chiller Replacement is 99% complete.

Woodstock, Diamond Ridge, Granger, and Oakwood Elementary Chiller Replacements are 95% complete. Chillers are operating and cooling the buildings.



Truman Elementary HVAC System Replacement

Truman Elementary HVAC replacement is ongoing. Work on the south wing is nearly complete. Classrooms are being moved from relocatables to newly finished rooms.

New chiller, boilers, and pumps are installed, and the chiller is operating and cooling the south wing.

Rocky Mountain Power electrical service upgrade has been completed.

Work continues in the north wing and
11 multipurpose room.



Truman Elementary



South wing classroom ready for students

12



South wing corridor progress



Hunter High School

Track Expansion

Hunter High Track Expansion is 70% complete. Final completion will be first week of September. No Varsity football home games will be missed.

The concrete flat work is complete and fencing around the track has been installed.

Landscaping is being placed throughout the stadium.



Hunter High School



Fencing around Track is installed



Concrete flatwork is complete



New Construction



West Lake STEM Junior High School

Building Construction

Administrative staff has moved in.

Furniture and appliance delivery continues.

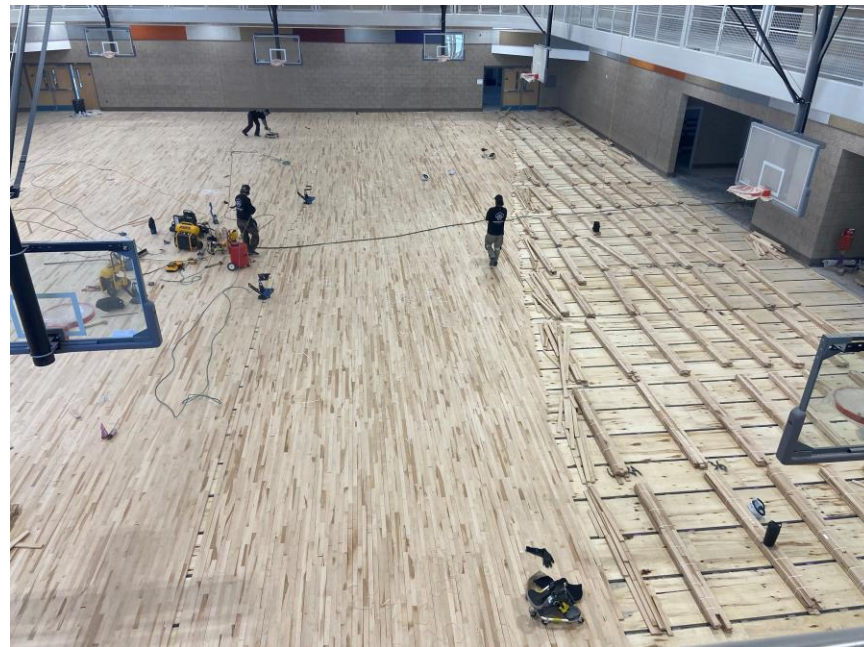
We are moving in and setting up classrooms.



West Lake Building Construction



Hardwood floor in Dance Room installed

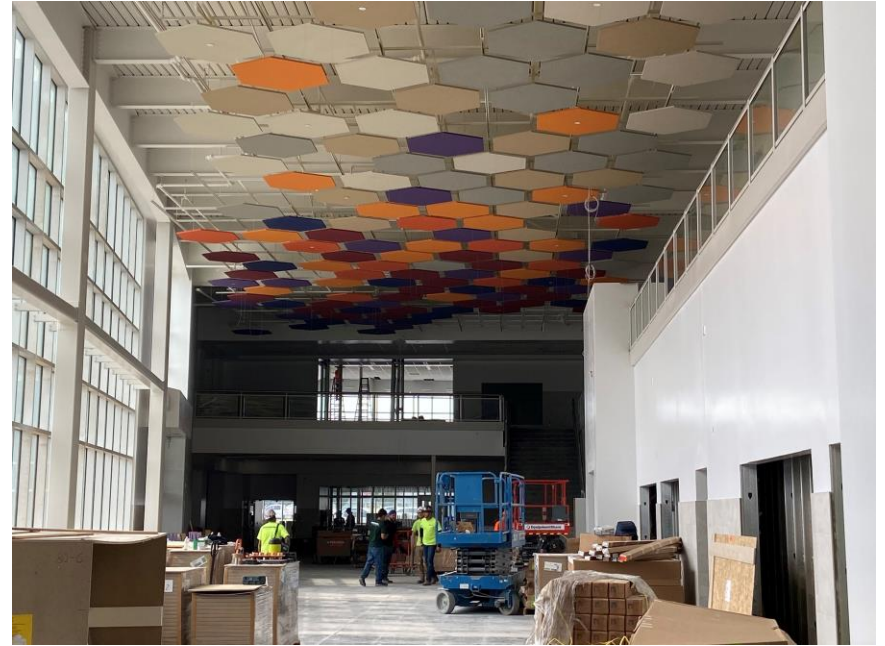


Hardwood floor in Gymnasium progressing





Floor slab preparation for tile in Tech Lab



Hexagon ceiling cloud tiles in Main Corridor





Kitchen equipment installation





Preparation of planting areas on east and north of the building





Landscaping on south side of campus



West Lake Jr. High School Cost Summary

Demolition Fees		PO #270183
Demolition Payments to Date	\$ 1,251,749.00	PHASE COMPLETE
Construction Fees		PO #270409
Construction Payments to Date	\$ 51,351,159.73	
Change Orders Requiring Board Authorization Owner Request	\$56,236.50	
Advancing Work Into Earlier Phase		
Unknown Conditions	\$320,458.89	
Errors & Omission		
Staff Level Change Orders	\$74,559.27	
	CO61	-\$620.00
Change Order Sub Total	\$451,254.66	
Phase Advancement Sub Total	\$0.00	
Summary		
Payments to Date - Grand Total	\$52,602,908.73	
Change Order - Grand Total	\$464,157.66	
Phase Advancement - Grand Total	\$0.00	



Cyprus High School

Building Construction



Site work:

- Concrete walkways on the east side of the Baseball/Softball field
- Baseball field grading, infill, and fencing
- Roll up doors on the home side bleacher storage

Athletics/Pool:

- Slab on grade pour in the Pool
- Jumbotron and scoreboard installation

Administration/Commons:

- Learning Stairs framed for concrete pour
- Curtain wall/glazing around the Commons
- Metal panels on levels 2 and 3 of Administration

Academics/CTE:

- Masonry walls in the Manufacturing Shop
- Lab cabinetry
- Tile in the group restrooms

Performing Arts:

- 23 • Lighting in the Auditorium
- Lights in the Black Box Theater

Cyprus Building Construction



24

Concrete walkways east of Baseball/Softball Field





Baseball Field grading, infill, and fencing



Roll up doors on home side bleacher storage





Slab on grade at the bottom of the Pool



Jumbotron installation in Athletics





Learning Stairs framed for concrete pour



Curtain wall frame around the Commons





Metal panels on levels 2 and 3 of Administration



Masonry walls in the Manufacturing Shop





Case work in the Physics Lab



Tile in group restrooms





Lighting in the Auditorium



Lights in the Black Box Theater



Cyprus High School Cost Summary

Phase 1 Mass Grading		PO #170253
Construction Payments to date	\$4,170,965.69	PHASE COMPLETE
Phase 2 Construction		PO #270185
Construction Payments to Date	\$123,499,076.13	
Change Orders Requiring Board Authorization		
Owner Request		\$549,698.78
	CO44	\$76,817.38
	CO50	\$65,139.84
Advancing Work Into Earlier Phase		
		\$0.00
Unknown Conditions		
		\$739,219.42
Errors & Omission		
		\$391,023.87
Staff Level Change Orders		
	CO43	\$44,217.48
	CO45	\$34,683.33
	CO46	\$25,927.50
	CO47	\$49,511.02
	CO48	\$49,771.25
	CO49	\$28,022.19
Change Order Sub Total		\$1,913,057.47
Phase Advancement Sub Total		
Summary		
Payments to Date - Grand Total		\$127,670,041.82
Change Order - Grand Total		\$2,196,773.16



Skyline High School

Athletics Complex
Academics Phase

Academics:

- ACM metal panels completed on exterior
- Student desks and chairs installed in all general classrooms
- Classroom moveable partitions nearing completion
- Flooring complete throughout building
- Final kitchen equipment being set
- Wall graphics in building completed
- All building furniture has been moved into the building
- Teacher pallets have been moved into the building
- Classroom AV equipment nearing completion
- Classroom relocatables complete in west parking lot
- Demolition of old Academics building about 50% complete



Skyline Building Construction



Graphic in Hallway leading to Athletics Building



Main Entrance with metal panels complete





World map graphic in Counseling reception area

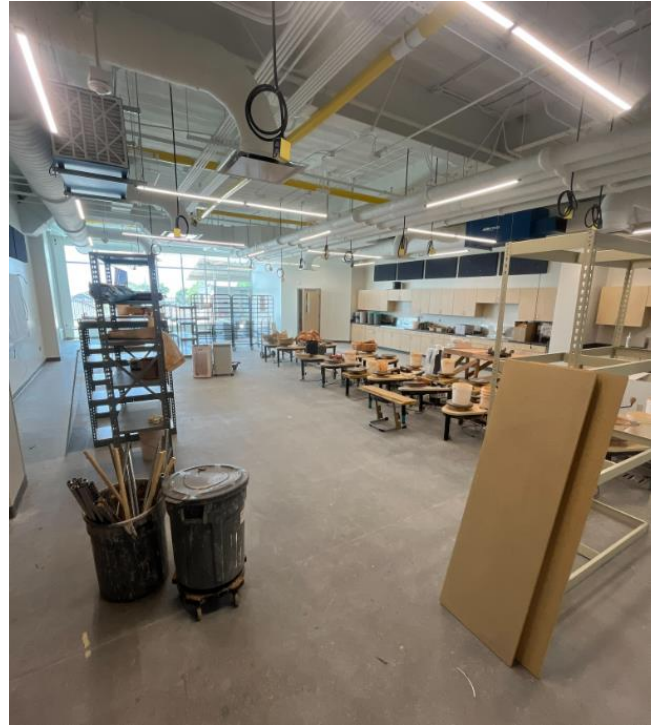


Special Education classroom progress





Sewing lab classroom nearing completion



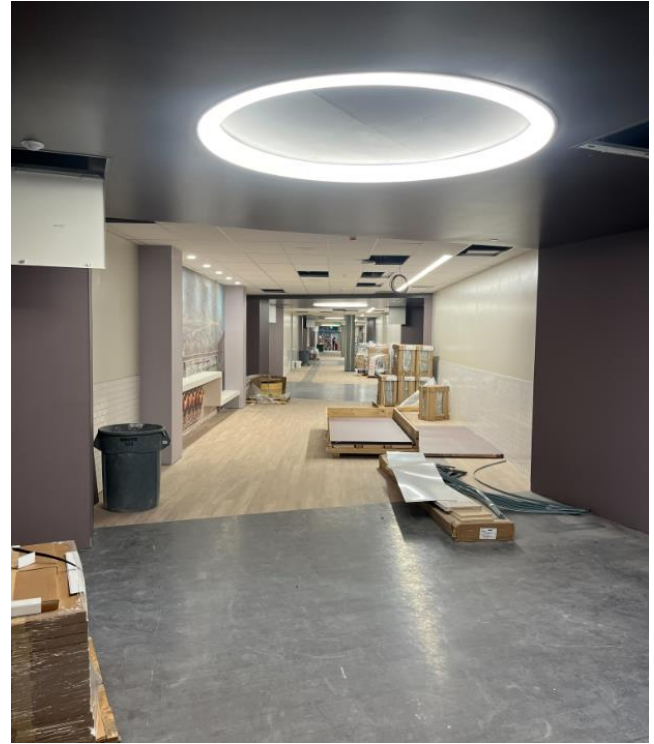
Teacher equipment installation in Ceramics





Teacher's Lounge near Administration Suite

36



Finishes in Level 2 corridor



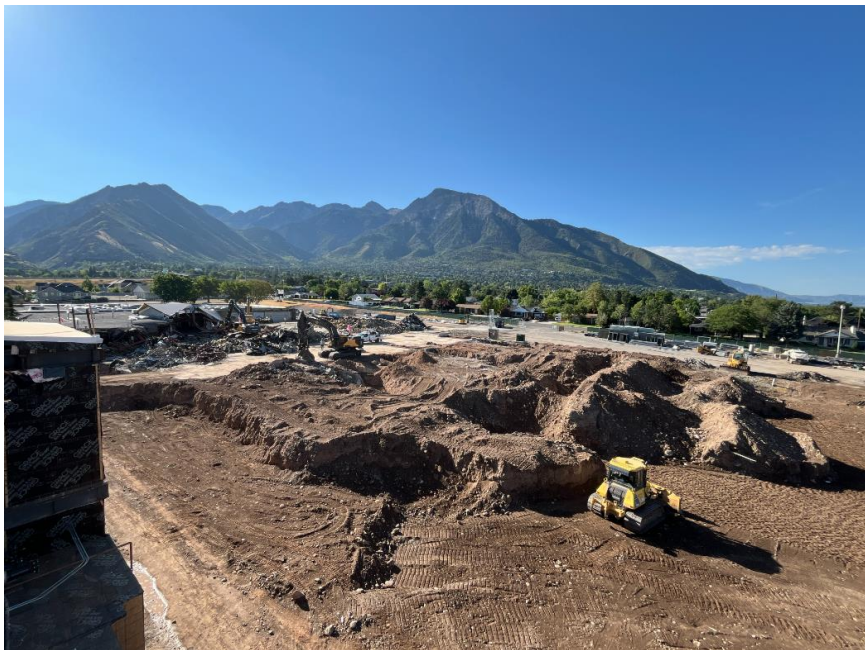


Relocatables set in west parking lot



Serving line equipment being set





Demolition of old Academics building



Teacher collaboration near Level 2 Media Center



Skyline High School Cost Summary

Construction Management Fees		PO #070055
Construction Payments to Date	\$ 10,624,705.59	
Change Orders Requiring Board Authorization		
Owner Request	\$5,827,842.00	
Change Order Sub Total	\$5,827,842.00	
Phase 1 - Baseball Field		PO #070441
Construction Payments to Date	\$ 3,215,045.66	PHASE COMPLETE
Phase 2 - Athletics		PO #170038
Construction Payments to Date	\$ 41,554,320.35	
Change Orders Requiring Board Authorization		
Owner Request	\$2,513,634.43	
Advancing Work Into Earlier Phase	\$654,253.71	
Unknown Conditions	\$107,237.02	
Errors & Omission	\$305,449.44	
Staff Level Change Orders	-\$2,523,123.14	
Change Order Sub Total	\$1,057,451.46	
Phase Advancement Sub Total	\$654,253.71	
Phase 3 - Site Package		PO #270113
Construction Payments to Date	\$11,441,286.56	
Change Orders Requiring Board Authorization		
Owner Request	\$119,862.00	
Advancing Work Into Earlier Phase	\$193,225.74	
Unknown Conditions	\$71,537.66	
Errors & Omission	\$48,139.45	
Staff Level Change Orders	-\$1,394,239.87	39
	CO19	\$1,034.78



Change Order Sub Total	-	\$961,475.02
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Phase Advancement Sub Total	\$	193,225.74
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Phase 4 - Academic Building	PO #270306
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Construction Payments to Date	\$	47,610,613.69
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Change Orders Requiring Board Authorization Owner Request		
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Advancing Work Into Earlier Phase		
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Unknown Conditions	\$	1,010.00
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Errors & Omission	\$	59,089.87
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Staff Level Change Orders	-	\$2,228,389.84
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CO4.20	-	\$450,130.10
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CO4.21	\$	47,794.99
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Change Order Sub Total	-	\$2,168,289.97
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Phase Advancement Sub Total		
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Summary

Payments to Date - Grand Total	\$	114,445,971.85
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Change Order - Grand Total	\$	3,758,380.13
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Phase Advancement - Grand Total	\$	1,056,371.44
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Granite School District
2500 S. State Street
Salt Lake City, UT 84115

385-646-5000

385-646-4128

www.graniteschools.org

July 11, 2024

Superintendent Ben Horsley
Granite School District
2500 South State
Salt Lake City Utah 84115

Superintendent Horsley,

At the upcoming Board Meeting, to be held on August 6, 2024, we would like to recognize the Olympus High Girls Lacrosse and Skyline High Girls Golf teams as the 5A State Champions.

Sincerely,

Luke Allen
Associate Director of Communications

tb



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July 12, 2024

Superintendent Ben Horsley
Granite School District
2500 South State
Salt Lake City, Utah 84115

Superintendent Horsley,

At the upcoming Board Meeting, to be held on August 6, 2024, we would like to recognize Kathy Affleck & Anita Ardi on their awards from the College Board on the success of their students in their AP classes at Skyline High.

Sincerely,

Luke Allen
Associate Director of Communications

tb



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July 12, 2024

Superintendent Ben Horsley
Granite School District
2500 South State
Salt Lake City, Utah 84115

Superintendent Horsley,

At the upcoming Board Meeting, to be held on August 6, 2024, we would like to recognize our Excel Award Winners.

Sincerely,

Luke Allen
Associate Director of Communications

tb



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July 12, 2024

Superintendent Ben Horsley
Granite School District
2500 South State
Salt Lake City, Utah 84115

Superintendent Horsley,

At the upcoming Board Meeting, to be held on August 6, 2024, we would like to recognize Kammie Jones from Taylorsville High as the FBLA Adviser of the Year.

Sincerely,

Luke Allen
Associate Director of Communications

tb



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July 12, 2024

Superintendent Ben Horsley
Granite School District
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Salt Lake City, Utah 84115

Superintendent Horsley,

At the upcoming Board Meeting, to be held on August 6, 2024, we would like to recognize 6 teachers that were recognized at the Honors In Education Gala.

Sincerely,

Luke Allen
Associate Director of Communications

tb



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July 11, 2024

Superintendent Ben Horsley
Granite School District
2500 South State
Salt Lake City Utah 84115

Superintendent Horsley,

At the upcoming Board Meeting, to be held on August 6, 2024, we would like to recognize Angelina Nguyen from Hunter High on her Honorable Mention at the International Genius Olympiad that was held in Rochester, NY last month.

Sincerely,

Luke Allen
Associate Director of Communications

tb



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July 12, 2024

Superintendent Ben Horsley
Granite School District
2500 South State
Salt Lake City, Utah 84115

Superintendent Horsley,

At the upcoming Board Meeting, to be held on August 6, 2024, we would like to recognize Allan Erichsen from GTI as the Utah TSA Advisor of the Year.

Sincerely,

Luke Allen
Associate Director of Communications

tb



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July 12, 2024

Superintendent Ben Horsley
Granite School District
2500 South State
Salt Lake City, Utah 84115

Superintendent Horsley,

At the upcoming Board Meeting, to be held on August 6, 2024, we would like to recognize Gracie Williams from GTI as the Utah Association of Agricultural Educators (UAAE) Rookie Teacher of the Year.

Sincerely,

Luke Allen
Associate Director of Communications

tb

Granite School District
Board of Education Meeting
Tuesday, July 2, 2024

A meeting of the Board of Education of Granite School District convened in the Boardroom at the Granite Education Center, 2500 South State Street, Salt Lake City, Utah. President Nicole McDermott called the meeting to order at 5:03 PM, those in attendance:

Connie Burgess: Present, Kim Chandler: Present, Julie Jackson: Absent, Nicole McDermott: Present, Clarke Nelson: Present, Kris Nguyen: Present, Karyn Winder: Present.

Kim Chandler joined the meeting electronically.

The following members of the administration were present:

Rich Nye	Superintendent
Todd Hauber	Business Administrator
Don Adams	Assistant Superintendent
Leslie Bell	Assistant Superintendent
John Welburn	Assistant Superintendent

Ben Horsley, Chief of Staff, and Stacy Bushell, Executive Secretary, were in attendance.

EXECUTIVE SESSION

President McDermott said there is need of an executive session and called for a motion.

Motion: I move we go to executive session for the purpose or real estate, safety and security and character and competence. This motion, made by Kris Nguyen and seconded by Connie Burgess, Carried.

Vote: Connie Burgess (yea), Kim Chandler (yea), Julie Jackson (absent), Nicole McDermott (yea), Clarke Nelson (yea), Kris Nguyen (yea), Karyn Winder (yea)

Results: Motion passed. Yea: 6, Nay: 0, Absent: 1

The board convened an executive session at 5:07 p.m., those present were Connie Burgess, Kim Chandler (virtual), Nicole McDermott, Clarke Nelson, Kris Nguyen, Karyn Winder, Todd, Hauber, Rich Nye, Ben Horsley, Leslie Bell, John Welburn, and Don Adams. Chief Randy Porter joined the executive session at 5:33 p.m.

Motion: I move we recess our executive session until after regular board meeting. This motion, made by Kris Nguyen and seconded by Connie Burgess, Carried.

Vote: Connie Burgess (yea), Kim Chandler (yea), Julie Jackson (absent), Nicole McDermott (yea), Clarke Nelson (yea), Kris Nguyen (yea), Karyn Winder (yea)

Results: Motion passed. Yea: 6, Nay: 0, Absent: 1

The executive session recessed at 5:57 p.m. The meeting adjourned for a dinner break.

GENERAL BOARD MEETING

The Granite School District Board of Education reconvened at 7:03 p.m. in the Boardroom. President Nicole McDermott welcomed all in attendance for this session and called for a roll call of board members; all board members except Julie Jackson were present. President McDermott invited those representing organizations to introduce themselves.

Gayna Breeze GAEOP

Pledge of Allegiance: Kim Babka led the pledge.

Reverence: Nicole McDermott

GOOD NEWS MINUTE

Kim Chandler recognized even though school is out for the summer, educators continue their work through the summer, and she thanked all who are still working for our students.

Connie Burgess thanked other board members for their work and contributions while she was gone on vacation.

Kris Nguyen thanked everyone who worked to make the graduation ceremonies run so smoothly. Cyprus patrons appreciated having graduation at the Maverik Center. The board retreat was a great time to talk and reconnect. She enjoyed the time they spent together. She recognizes and appreciates teachers for working during the summer to prepare for students. She gave a shout-out to the communications office staff who arranged board member's and school participation in local parades.

Karyn Winder hopes teachers are taking time to refill their cups this summer. We appreciate everyone doing their best at their jobs. The board met on Friday to look back on how they are doing, discuss goals going forward, look at the strategic plan, and work with our administrative team. There were good conversations to plan and prepare for the future.

Clarke Nelson said the Granite Youth Symphony (GYS) has been on tour this past week, during summer there are opportunities for our students. Transitions are happening this summer with principals moving to new schools. He encouraged parents to embrace change because it can lead to great opportunities that benefit our students. He appreciates parents who accept change with a positive attitude.

Nicole McDermott thanked employees who work through the summer to work with students in various programs and to prepare for the new year. She appreciates the Granite Youth Symphony and the summer arts camp; she appreciates the investment in these programs.

RECOGNITIONS

The following individuals and team were recognized.

Lizzy Anderson, teacher at Hunter High, Regional Latinos in Action teacher of the year.
Skyline High Debate Team, 5A champions, coached by Timothy Henry. Jeffrey Zo, Skyline High, Debate state winner National Extemp and Valencia McCartney, Skyline High Debate Captain of 5A Championship Team.

Wilson Harding, Informative, Taylorsville High, Maylan Jessop, Student Congress, Skyline High
Jeffrey Zou, National Extemp, Skyline HS, Kate Wilkins, Student Congress, Jack Catten,
Lincoln Douglas, Zachery Affleck, Impromptu, Rimsha Sameen, Informative, Jack Catten,
National Extemp, Cottonwood High

Hector Lara, a Safety Patrol student at South Kearns Elementary, was recognized for his heroic life-saving effort to intervene in a dangerous situation, pulling a student back from oncoming traffic.

GRANITE ELECTED OFFICIAL PARTICIPATION TIME - none.

PATRON PARTICIPATION TIME

Amy Call, of Millcreek, thanked the board for their time and service to the community. She addressed the board regarding special education services. She said many parents are unclear about the diploma and transition services available to students and changes made by the state in recent years. It would be helpful to have clear definitions and instructions available to parents so that families can make informed decisions for their children.

CONSENT ITEMS

Minutes - June 18 and 28, 2024

Purchases as outlined in the agenda.

Personnel:

Employee Hires and Separations

Financial Reports as outlined in the agenda.

Early Literacy 2024-2025

GESPA 2024-2025 Tentative Agreement

Property Purchase

Motion: I move we accept the Consent Agenda items. This motion, made by Kris Nguyen and seconded by Connie Burgess, Carried.

Vote: Connie Burgess (yea), Kim Chandler (yea), Julie Jackson (absent), Nicole McDermott (yea), Clarke Nelson (yea), Kris Nguyen (yea), Karyn Winder (yea)

Results: Motion passed. Yea: 6, Nay: 0, Absent: 1

INFORMATION ITEMS

Trauma Informed Behaviors and Practices

Leslie Bell, Assistant Superintendent and Scott Bell, College and Career Readiness director presented. Trauma informed practices support all students, help to establish and maintain a safe learning environment, and recognize the impacts of trauma on student learning. The effects and possible impacts of trauma were discussed. The three tiers of support and interventions were summarized. This summer, principals and Special Education teachers received training on trauma informed practices. Principals will provide professional learning to teachers in the coming school year.

Board Comments:

Connie Burgess said she appreciates the focus and priority on this topic. Kim Chandler asked if we are assuming all students need trauma interventions. She worries that parents may surrender their responsibilities to the state and would prefer to stay away from intervening. Ms. Bell responded, the district seeks parental permission before implementing Tier II or III interventions.

Strategic Plan Update

Dr. Rich Nye reviewed the Graduate of Granite strategic plan. The board mission and vision guide the work of the district. Schools ask students what characteristics mean to them. One student said hard work is when he wants to give up, but he doesn't. Dr. Nye shared the strategic impact of academic, social skills and dispositions, and talent development goals. Over the last three years the graduation rate has grown by 4%, By 2027 the graduation rate will be 83% or above. In 2023, 77% of students participated in advanced coursework. Other celebrations include a significant increase of English learners meeting their targets based on WIDA performance, demonstrated sustainability score of 74 % on Positive Behavioral Interventions, tired fidelity inventory, and 92% retention of non-retiring licensed educators. Other outcomes and goals were included in the presentation. The work of the District Improvement Steering Committee (DISC) will continue to refine measures, adjust actions, and evaluate the academic return on investment. Each school designs their continuous improvement plan to align with the priorities, objectives and strategies outlined in the Graduate of Granite strategic plan.

ACTION ITEMS

Population Analysis Committee (PAC) Boundary Study Update

Steve Hogan, Planning and Boundaries Director, presented the 3500 S. Corridor Study and recommendations. A Dual Language Immersion (DLI) task force was asked to consider options and make recommendations to the PAC. Two issues emerged, first solving the DLI 3100 Corridor issue, and second the enrollment problem in the entire area. The recommended options for these issues include:

Option 1 discontinuing the DLI program at 2 of the 4 schools, beginning in 2025-26 and offering placement in the DLI program and the other school for students who want to continue DLI

Option 2 uses one of the 4 DLI schools on the 3100 South corridor as a Spanish DLI magnet school and discontinues DLI in the other schools beginning in 2025-26.

Schools under study for closure are Orchard Elementary and Redwood Elementary. Schools affected by the DLI/closure study are Valley Crest, Monroe, Hillsdale, and Stansbury. Other schools may undergo boundary adjustments as closure decisions are determined.

Motion: I move to accept the recommendation to continue this study. This motion, made by Connie Burgess and seconded by Karyn Winder, Carried.

Vote: Connie Burgess (yea), Kim Chandler (yea), Julie Jackson (absent), Nicole McDermott (yea), Clarke Nelson (yea), Kris Nguyen (yea), Karyn Winder (yea)

Results: Motion passed. Yea: 6, Nay: 0, Absent: 1

Weapons Detection

Don Adams presented the objectives for continuation of weapons detection at Hunter High. Granite will work to increase security measures as we implement HB84. Continuing the Hunter pilot is a part of that effort. For the 2024-25 school year we will test existing and alternate technologies, modify staffing, create systems to aid in continuity of implementation, look for ways to replicate best practices in other locations, and increase data to guide future decisions. The administration recommends continuing the pilot with one-time funding.

Motion: I move to continue the security pilot using the systems available to the district. This motion, made by Clarke Nelson and seconded by Kris Nguyen Carried.

Board comment: Kim Chandler said she does have some reservations about the long-term liability of this option, but she would like to see results from continuing the pilot, so she will vote in favor.

Vote: Connie Burgess (yea), Kim Chandler (yea), Julie Jackson (absent), Nicole McDermott (yea), Clarke Nelson (yea), Kris Nguyen (yea), Karyn Winder (yea)

Results: Motion passed. Yea: 6, Nay: 0, Absent: 1

FIRST READING

Article X.A.6. Learning Materials

This is an update to our existing Learning Materials policy that takes into account HB29 – Sensitive Material Review Amendments. This policy clarifies the review process for both objective and subjective sensitive material reviews. The policy and corresponding administrative memoranda contain the process for creating the review process for all types of instructional materials.

Motion: I move to approve Article X.A.6. Learning Materials as a first reading. This motion, made by Karyn Winder and seconded by Kris Nguyen, Carried.

Vote: Connie Burgess (yea), Kim Chandler (yea), Julie Jackson (absent), Nicole McDermott (yea), Clarke Nelson (yea), Kris Nguyen (yea), Karyn Winder (yea)

Results: Motion passed. Yea: 6, Nay: 0, Absent: 1

SECOND READINGS

Article VIII.A.34. Dual Language Immersion and other School-Based Programs

Motion: I move we approve Article VIII.A.34. Dual Language Immersion and other School-Based Programs as a second reading. This motion, made by Karyn Winder and seconded by Connie Burgess, Carried.

Vote: Connie Burgess (yea), Kim Chandler (yea), Julie Jackson (absent), Nicole McDermott (yea), Clarke Nelson (yea), Kris Nguyen (yea), Karyn Winder (yea)

Results: Motion passed. Yea: 6, Nay: 0, Absent: 1

Article V.C.12. School Support Organizations

Superintendent Nye recommended this policy should go back to committee.

Motion: I move we move this policy back to Law and Policy committee for additional clean up. This motion, made by Clarke Nelson and seconded by Karyn Winder, Carried.

Vote: Connie Burgess (yea), Kim Chandler (yea), Julie Jackson (absent), Nicole McDermott (yea), Clarke Nelson (yea), Kris Nguyen (yea), Karyn Winder (yea)

Results: Motion passed. Yea: 6, Nay: 0, Absent: 1

SUPERINTENDENT AND BOARD REPORTS

Superintendent Nye thanked the board for their work at the board retreat. High schools are working with students towards summer graduation, content recovery, and gearing up for the new school year.

Connie Burgess said Salt Lake County Parks and Recreation has a new director. The Taylorsville pool should be open now and free student summer passes are available.

Kris Nguyen said the budget committee will resume meetings in August.

Nicole McDermott said Law and Policy will be meeting in a couple of weeks. She reminded board members that they received Vector training in an email.

Motion: I move that we reconvene our executive session for the purpose of character and competence. This motion, made by Karyn Winder and seconded by Kris Nguyen, Carried.

Vote: Connie Burgess (yea), Kim Chandler (yea), Julie Jackson (absent), Nicole McDermott (yea), Clarke Nelson (yea), Kris Nguyen (yea), Karyn Winder (yea)

Results: Motion passed. Yea: 6, Nay: 0, Absent: 1

President McDermott excused those who will not attend executive session and the board took a 5-minute break at 9:21 p.m.

The board reconvened an executive session at 9:27 p.m., those present were Connie Burgess, Kim Chandler (virtual), Nicole McDermott, Clarke Nelson, Kris Nguyen, Karyn Winder, Todd, Hauber, Rich Nye, and Ben Horsley,

ADJOURN

Motion: I move to adjourn executive session. This motion, made by Karyn Winder and seconded by Kris Nguyen, Carried.

Vote: Connie Burgess (yea), Kim Chandler (yea), Julie Jackson (absent), Nicole McDermott (yea), Clarke Nelson (yea), Kris Nguyen (yea), Karyn Winder (yea)

Results: Motion passed. Yea: 6, Nay: 0, Absent: 1

Executive session adjourned at 10:27 p.m.

Motion: I move to adjourn. This motion, made by Karyn Winder and seconded by Clarke Nelson, Carried.

Vote: Connie Burgess (yea), Kim Chandler (yea), Julie Jackson (absent), Nicole McDermott (yea), Clarke Nelson (yea), Kris Nguyen (yea), Karyn Winder (yea)

Results: Motion passed. Yea: 6, Nay: 0, Absent: 1

Meeting adjourned at 10:27 p.m.

Note: A copy of related materials and an audio recording of the meeting can be found at <https://www.utah.gov/pmn/> and <https://meetings.boardbook.org/Public/Organization/2744>

Granite School District
Special Board of Education Meeting
Tuesday, July 9, 2024

A special meeting of the Board of Education of Granite School District convened in the Boardroom at the Granite Education Center, 2500 South State Street, Salt Lake City, Utah. President Nicole McDermott called the meeting to order at 4:30 PM, those in attendance:

Connie Burgess: Present, Kim Chandler: Present, Julie Jackson: Present, Nicole McDermott: Present, Clarke Nelson: Present, Kris Nguyen: Present, Karyn Winder: Present.

The following members of the administration were present:

Rich Nye	Superintendent
Todd Hauber	Business Administrator
Don Adams	Assistant Superintendent
Rick Anthony	Assistant Superintendent
Leslie Bell	Assistant Superintendent
John Welburn	Assistant Superintendent

Ben Horsley, Chief of Staff, Doug Larson, General Council, and Stacy Bushell, Executive Secretary, were in attendance.

PATRON COMMENT

Michele Jones, Granite Education Association President, thanked Dr. Nye for his expertise, genuine compassion and belief in a student's ability to excel, and commitment to transparent processes. She thanked him for infusing excellence, kindness, and high expectations into all levels of our district. She thanked the board for hiring Dr. Nye. She asked the board to employ the same process they used finding Dr. Nye in choosing his replacement.

ACTION ITEMS

Superintendent Contract Release

Motion: I move that we release the contract of Dr. Nye from Granite School District. This motion, made by Connie Burgess and seconded by Julie Jackson, Carried.

Board Comments:

Kris Nguyen expressed her appreciation for Dr. Nye for the last three years. It has been a pleasure to have him working for our schools with such fidelity, love and kindness. He will always be Rich Nye the Granite Guy to her.

Kim Chandler wished Dr. Nye the best of luck in his new adventure. She hopes he will take with him to this new position of influence a commitment to constitutional principles which he has spoken about as superintendent.

Connie Burgess thanked Dr. Nye for his leadership, insight and help in developing a strategic plan. She thanked him for all he's given to Granite.

Julie Jackson said, on behalf of my community, I'd like to thank you, Dr. Nye for the ways in which you have impacted our families. I have had countless people, some who have never even met you, who have expressed their gratitude and admiration for you. I didn't know that a superintendent could have such a personal impact on people. You definitely have. On a personal note, I want you to know that I'm a better person and more effective board member because of your influence. I'll miss you dearly and expect you to answer every text I send you within 24 hours in perpetuity.

Clarke Nelson told Dr. Nye he has the utmost respect for him and the work he does and his commitment to providing the best opportunities for students.

Nicole McDermott said that Dr. Nye has far exceeded the expectations the board had of him when he was selected three years ago. We found the best. Unfortunately, the governor realized this as well. While we are saddened to lose such a strong mentor, leader and friend, we are excited about his new opportunity where his expertise will benefit all public schools.

Vote: Connie Burgess (yea), Kim Chandler (yea), Julie Jackson (yea), Nicole McDermott (yea), Clarke Nelson (yea), Kris Nguyen (yea), Karyn Winder (yea)

Results: Motion Passed. Yea: 7, Nay: 0

Superintendent Appointment

Motion: I move that we appoint Ben Horsley as the new superintendent of Granite School District. This motion, made by Karyn Winder and seconded by Kris Nguyen, Carried.

Board Comments:

Karyn Winder expressed her appreciation for the work Dr. Nye has done for Granite School District. She spent numerous hours strategizing with Dr. Nye and she is impressed that he is open to feedback from board members and others. She thanked him for his time, dedication, and 100% commitment as superintendent, cheering on students and spending time in our schools. She then expressed her support for Ben Horsley as superintendent. During the 2021 nationwide superintendent search, the board interviewed many great candidates internally, from the state and nation. Following that process, the board was thoroughly impressed with Ben Horsley and thrilled when Dr. Nye appointed Mr. Horsley as chief of staff. Ben Horsley is the obvious choice to succeed Dr. Nye and she has full confidence that he will be an excellent leader and will continue to strengthen our district.

Connie Burgess said leadership makes a district or company go and improve. She is grateful for Ben Horsley's leadership because leadership is about helping others reach their potential while ensuring the team meets their goals. She knows he will help us to work collaboratively.

Kim Chandler explained why she would abstain from voting. She does not fully agree with the lack of a search process. Through that process, she would have the opportunity to interview a variety of candidates for the role and that would be a better approach. She shared with Mr. Horsley, she is impressed with his work and said he has fulfilled his current role very well. He has accomplished what was asked of him and if this were a business decision, that would be a determining factor. But, as board member, this is a vital matter of selecting someone who represents the values and ideals she is committed to representing. For these reasons, she will be abstaining. That said, she will do whatever she can to work with Mr. Horsley and support his success in this role.

Kris Nguyen said she is grateful to Ben Horsley for accepting this position. She has full faith in his ability to lead our district. She wished him the best and offered her full support.

Julie Jackson said “I want to declare that this is a man with great vision. He is going to take this momentum that Dr. Nye has built and put it into high gear. Ben, I advise you to make sure to recognize the people sitting behind me. Our executive leadership team is full of expertise and talent. These people have strengths you do not. Tap into them and make sure to utilize their full potential. To our executive leadership team, our educators, and our community, I want to say this: If you give this man a chance—really help him shape his vision into something doable and effective, and then put all your strength behind the vision and strategy—I know that we will have set up the kind of structure that will have a huge impact on kids. Let’s go forward together, holding each other accountable, but also seeing one another’s potential. If we do this, we’ll effectively be able to graduate every student with academic excellence for lifelong success. Ben, I’m really excited to have you at the helm.”

Clarke Nelson reiterated comments he shared at the June board meeting; new changes are significant. What is important to recognize is that change is hard, but if we embrace change, it can produce results greater than we hoped or anticipated. He said, “Ben, you have my support and I look forward to continuing working with you on the most important issues this district faces.”

President Nicole McDermott said there were many hours spent contemplating this decision. The board wanted someone who will continue to listen, to innovate, to connect, and strategize. We are fortunate to have many incredible leaders in our district, one of whom is Ben Horsley. When Dr. Nye was appointed Mr. Horsley jumped in with both feet to support him and help him learn everything he needed to for the job. Mr. Horsley has connected with our community, served on numerous committees, and has championed public education with lawmakers. He has grown in his capacity, knows our vision, and can keep the momentum going. Mr Horsley with a strong team behind him, will keep the district moving in the right direction.

Vote: Connie Burgess (yea), Kim Chandler (abstain with conflict), Julie Jackson (yea), Nicole McDermott (yea), Clarke Nelson (yea), Kris Nguyen (yea), Karyn Winder (yea)

Results: Motion Passed. Yea: 6, Nay: 0, Abstain: 1

Ben Horsley, the newly appointed superintendent, introduced his family. He thanked the executive leadership team. They are incredibly talented people, they have outstanding expertise, and he is confident in what they can accomplish together. He is thankful for the public education system which gave him opportunity, it is incredibly important, and we cannot lose it. We need to strengthen it, engage our parents and families, and offer the support they need. Many amazing teachers influenced, cared for and guided him. He considers it an honor to give back in some small way to support the future generation of teachers who continue to make this system what it is. This appointment is about perpetuating the work of providing high quality instruction to all students and families that we serve. Every child can learn, we engage every member of our team to work to that end. He is committed to listen carefully, keeping an open mind to ensure that every voice is heard. This means being in schools and classrooms to understand the impact of our decisions on our students, teachers and administrators. Our students come first, and this means that our educators must have everything they need to be successful in supporting our kids.

Dr. Rich Nye has been an incredible asset to this district. He thanked Dr. Nye for his leadership and his mentoring, he considers him a friend. He thanked his wife and family for their support. He thanked the board for placing their trust in him and for this incredible opportunity.

Dr. Rich Nye shared part of an email he sent to staff earlier this week. He went on to say, this role is beyond a partnership, it is a trust that can never be taken lightly, to help provide education to children. He said that people treat him better than he deserves. The trust placed in him is truly humbling. This transition brings mixed emotions. He has a love for the work he is able to do as superintendent. In this new assignment, there are opportunities on a different stage, to have some influence on public education from preschool to college in the state of Utah. He appreciates the opportunity to join Governor Cox and his staff. Dr. Nye thanked the board for the opportunity to serve this community as superintendent. He looks forward to seeing the continued success of Granite students under Ben Horsley's leadership.

ADJOURN

Motion: I move to adjourn. This motion, made by Julie Jackson and seconded by Kris Nguyen, Carried.

Vote: Connie Burgess (yea), Kim Chandler (yea), Julie Jackson (yea), Nicole McDermott (yea), Clarke Nelson (yea), Kris Nguyen (yea), Karyn Winder (yea)

Results: Motion Passed. Yea: 7, Nay: 0

Meeting adjourned at 5:09 p.m.

Note: A copy of related materials and an audio recording of the meeting can be found at <https://www.utah.gov/pmn/>

THE FOLLOWING PROPOSAL SUBMITTED BY JARED GARDNER, DIRECTOR OF PURCHASING, IS RECOMMENDED FOR BOARD APPROVAL

Superintendent of Schools

August 6, 2024

Ben Horsley
Granite School District
2500 South State Street
Salt Lake City, Utah 84115

RE: Adaptive Behavioral Treatment
for Special Education Student
Requisition #'s: 740700 & 740703
Total - \$61,588.19

Dear Superintendent Horsley:

The Purchasing Department has received a request from the Special Education Department for the continuation of adaptive behavioral treatment for a special education student from a third-party provider. The need for the services is due to the severe nature of the student's behavior, which requires private placement needs for the district to provide a Free Appropriate Public Education (FAPE) for the student.

The Special Education Department worked to control the student's behavior without success and was left with an immediate need to contract for these services. The Board ratified an emergency purchase agreement for the service for the last half of the 23-24 school year. The department has seen improvements in the student's behavior but believes an additional six months of services are needed before trying to reintegrate the student to their district school.

Public notice regarding the intent to continue the services without conducting a standard procurement process was posted publicly and received no opposition.

We respectfully request approval to issue a purchase order to Utah Behavior Services for \$55,970.69 and a purchase order to Utah Behavior Services Academy for \$5,617.50. Funds for this expenditure will come from Special Education Department funds.

Sincerely,



Jared Gardner
Director of Purchasing

Approved,

Todd Hauber
Business Administrator/Treasurer

Approved,

Leslie Bell
Assistant Superintendent

THE FOLLOWING PROPOSAL, SUBMITTED BY JARED B. GARDNER, DIRECTOR OF PURCHASING, IS RECOMMENDED FOR BOARD APPROVAL.

Superintendent of Schools

August 6, 2024

Ben Horsley
Granite School District
2500 South State Street
Salt Lake City, Utah 84115

RE: Bleeding Control Kits
Requisition: 740043
\$273,686.00

Dear Superintendent Horsley:

The above listed requisition was submitted to the Purchasing Department over the signatures of Roger Brooks and Don Adams. This request is to purchase Bleeding Control Kits for the Emergency Management Department.

An Invitation for Bid was published and received 28 bids. The lowest bid received was from HeartSafe America, Inc.

We respectfully request approval to issue a purchase order to Heart Safe America, Inc. in the amount of \$273,686.00. Funds for this expenditure are to come from the School Safety and Support Grant budget.

Sincerely,



Jared B. Gardner
Director of Purchasing

Approved:

Todd Hauber
Business Administrator/Treasurer

Approved:

Donald L. Adams
Assistant Superintendent

THE FOLLOWING PROPOSAL SUBMITTED BY JARED GARDNER, DIRECTOR OF PURCHASING, IS RECOMMENDED FOR BOARD APPROVAL

Superintendent of Schools

August 6, 2024

Ben Horsley
Granite School District
2500 South State Street
Salt Lake City, Utah 84115

RE: Purchase of Cleaning Equipment
for West Lake Jr Custodial
Services Requisition No. 740598
\$56,488.07

Dear Superintendent Horsley:

The Purchasing Department has received a requisition signed by Mr. Rex Goudy and Mr. Donald L. Adams for the purchase of Custodial cleaning equipment. The products are for the new West Lake Junior High.

The equipment is available from Waxie Enterprises under State Contract MA3959.

Permission is requested to issue a purchase order in the amount of \$56,488.07 to Waxie Enterprises. Funds for this expenditure are to come from the Custodial Services equipment budget.

Sincerely,

Approved,

Approved,

Jared Gardner
Director of Purchasing

Todd Hauber
Business Administrator/Treasurer

Donald L. Adams
Assistant Superintendent

THE FOLLOWING PROPOSAL SUBMITTED BY JARED GARDNER, DIRECTOR OF PURCHASING, IS RECOMMENDED FOR BOARD APPROVAL

Superintendent of Schools

August 6, 2024

Ben Horsley
Granite School District
2500 South State Street
Salt Lake City, Utah 84115

RE: eBooks and Audiobooks
Maintenance & additional product
Requisition: 740685
\$70,000.00

Dear Superintendent Horsley:

The above listed requisition was submitted to the Purchasing Department over the signatures of Chris Larsen and Rick Anthony. This request is for the renewal of Overdrive, a software that houses thousands of downloadable audiobooks and eBook subscription licenses.

Overdrive provides a proprietary platform and a marketplace to purchase licenses only available if the platform maintenance is renewed annually. A Notice of Proposed Sole Source (JF24-009 SS) was published for a five year period through August 2028. No comments were received.

This letter respectfully requests permission to issue a purchase order in the amount of \$70,000.00 to Overdrive Inc. Funds for this purchase are to come from the Educational Technology budget.

Sincerely,

Approved,

Approved,



Jared Gardner
Director of Purchasing

Todd Hauber
Business Administrator/Treasurer

Rick Anthony
Chief Information Officer

THE FOLLOWING PROPOSAL, SUBMITTED BY JARED B. GARDNER, DIRECTOR OF PURCHASING, IS RECOMMENDED FOR BOARD APPROVAL.

Superintendent of Schools

August 6, 2024

Ben Horsley
Granite School District
2500 South State Street
Salt Lake City, Utah 84115

RE: Breakdown and Return of Leased
Modular Classroom Building for
Westlake JHS Student Body
Relocation
\$197,565.00

Dear Superintendent Horsley:

The Purchasing Department received a request to issue a purchase order to US Modular Group for the breakdown and return of the leased modular classroom building at Westbrook Elementary housing the displaced West Lake JHS students. This building was leased in May of 2020 with the approval of the Board of Education. The vendor's proposal included the cost to breakdown and return the leased building at the end of the contract.

Permission is requested to issue a purchase order to US Modular Group for \$197,565.00. Funds for this expenditure are to come from the insurance claim funding for the West Lake Junior High School earthquake damage.

Sincerely,

Approved:

Approved:



Jared B. Gardner
Director of Purchasing

Todd Hauber
Business Administrator/Treasurer

Donald L. Adams
Assistant Superintendent

THE FOLLOWING PROPOSAL SUBMITTED BY JARED GARDNER, DIRECTOR OF PURCHASING, IS RECOMMENDED FOR BOARD APPROVAL

Superintendent of Schools

August 6, 2024

Ben Horsley
Granite School District
2500 South State Street
Salt Lake City, Utah 84115

RE: Roofing at Churchill Junior
High School
Requisition: 740596
\$1,100,000.00

Dear Superintendent Horsley:

The Board approved the request to expend \$950,422.00 at the June 18, 2024 board meeting. The low bid vendor made an error and withdrew its bid causing us to move the award to the next low.

Due to the need to expedite the start of this project, Donald Adams directed a purchase order be issued for \$1,100,000.00 to Contract West Roofing. We respectfully request ratification of this action. Funds for this expenditure will come from Capital Outlay Funds.

Sincerely,

Approved,

Approved,



Jared Gardner
Director of Purchasing

Todd Hauber
Business Administrator/Treasurer

Donald L. Adams
Assistant Superintendent

THE FOLLOWING PROPOSAL SUBMITTED BY JARED GARDNER, DIRECTOR OF PURCHASING, IS RECOMMENDED FOR BOARD APPROVAL

Superintendent of Schools

August 6, 2024

Ben Horsley
Granite School District
2500 South State Street
Salt Lake City, Utah 84115

RE: Roofing at Cottonwood
High School
Requisition: 740597
\$737,000.00

Dear Superintendent Horsley:

The Board approved the request to expend \$442,709.00 at the June 18, 2024 board meeting. The low bid vendor made an error and withdrew its bid causing us to move the award to the next low.

Due to the need to expedite the start of this project, Donald Adams directed a purchase order be issued for \$737,000.00 to Contract West Roofing. We respectfully request ratification of this action. Funds for this expenditure will come from Capital Outlay Funds.

Sincerely,

Approved,

Approved,



Jared Gardner
Director of Purchasing

Todd Hauber
Business Administrator/Treasurer

Donald L. Adams
Assistant Superintendent

THE FOLLOWING PROPOSAL SUBMITTED BY JARED GARDNER, DIRECTOR OF PURCHASING, IS RECOMMENDED FOR BOARD APPROVAL

Superintendent of Schools

August 6, 2024

Ben Horsley
Granite School District
2500 South State Street
Salt Lake City, Utah 84115

RE: School Buses
\$1,872,000.00

Dear Superintendent Horsley:

The Purchasing Department has received a requisition from the Transportation Department for the purchase of six route school buses and four special needs buses. The buses are available from multiple state contracts; therefore, bids were obtained from each vendor. Below are the bid results:

<u>Vendor</u>	<u>Total Price</u>
Lewis Bus Group	\$1,872,000.00
Bryson Sales and Services	\$2,090,188.00

Permission is requested to issue a purchase order to Lewis Bus Group for a total amount of \$1,872,000.00. Funds for this expenditure are to come from the fiscal year 2026 Capital Outlay fund.

Sincerely,



Jared Gardner
Director of Purchasing

Approved,

Todd Hauber
Business Administrator/Treasurer

Approved,

Donald L. Adams
Assistant Superintendent

THE FOLLOWING PROPOSAL SUBMITTED BY JARED GARDNER, DIRECTOR OF PURCHASING, IS RECOMMENDED FOR BOARD APPROVAL

Superintendent of Schools

August 6, 2024

Ben Horsley
Granite School District
2500 South State Street
Salt Lake City, Utah 84115

RE: Security Guard Services
\$126,405.20

Dear Superintendent Horsley:

The Purchasing Department has received a requisition from the Police Department for security guard services to continue at Hunter High School for the first half of school year 2024-25.

The services will be contracted from Palamerican Security under state contract MA4439.

Permission is requested release a purchase order to Palamerican Security for \$126,405.20. Funds for this expenditure will come from the Police Department professional services budget.

Sincerely,

Approved:



Jared Gardner
Director of Purchasing

Todd Hauber
Business Administrator/Treasurer

THE FOLLOWING PROPOSAL SUBMITTED BY JARED GARDNER, DIRECTOR OF PURCHASING, IS RECOMMENDED FOR BOARD APPROVAL

Superintendent of Schools

August 6, 2024

Ben Horsley
Granite School District
2500 South State Street
Salt Lake City, Utah 84115

RE: Change Order, Skyline High
School Rebuild
Purchase Order 470494
\$67,500.00

Dear Superintendent Horsley:

The Purchasing Department has received change order 04 from the Architecture, Construction, and Engineering department on the Skyline High School rebuild project.

Due to the need to expedite the completion of this project, Donald Adams directed the project begin prior to a change order being issued in the amount of \$67,500.00 to Skyline Creations Inc. We respectfully request ratification of this action. Funds for this expenditure will come from Capital Outlay Funds.

Sincerely,

Approved,

Approved,



Jared Gardner
Director of Purchasing

Todd Hauber
Business Administrator/Treasurer

Donald L. Adams
Assistant Superintendent



Support Services
2500 S. State Street
Salt Lake City, UT 84115

385-646-4597
Fax 385-646-4351
www.graniteschools.org

July 31, 2024

Superintendent Ben Horsley
Granite School District
2500 South State Street
Salt Lake City, Utah 84115

SUBJECT: Change Order #4/Ratification for Skyline Creations, Inc.

Dear Mr. Horsley,

After the completion of the asbestos abatement, removal of the concrete floors and concrete mechanical tunnels, and during the demolition of the old administration building at Skyline High School, transite was discovered. The transite ranged from 8" to 20" in diameter and was used due to the duct work being buried to move air underground from the air handler to each space. Transite is an old industry standard line of asbestos-cement products used in construction and requires special precautions and disposal techniques to protect workers and the public.

The original plans did not indicate that these air ducts were built with transite and in an effort to keep on schedule, a purchase order for CO#4, in the amount of \$67,500, was issued to Skyline Creations, Inc. for the safe removal. We respectfully request ratification of this purchase.

Respectfully,

A handwritten signature in blue ink, appearing to read "D Adams", is written over a horizontal line.

Donald Adams
Assistant Superintendent, Support Services

THE FOLLOWING PROPOSAL, SUBMITTED BY JARED B. GARDNER, DIRECTOR OF PURCHASING, IS RECOMMENDED FOR BOARD APPROVAL.

Superintendent of Schools

August 6, 2024

Ben Horsley
Granite School District
2500 South State Street
Salt Lake City, Utah 84115

RE: Change Order, Cyprus High School
Rebuild
Purchase Order 270185
\$141,957.22

Dear Superintendent Horsley:

The Purchasing Department has received change orders 44 and 50 from the Architecture, Construction, and Engineering department on the Cyprus High School replacement project.

This request is to add funding due to system drawing changes and for manufacturing lab revisions. Please see the support letter from Mr. Adams for details.

We respectfully request approval to process these change orders to Westland Construction for an increase of \$76,817.38 for change order 44 and \$65,139.84 for change order 50. Funds for this additional expense are to come from the capital budget.

Sincerely,



Jared B. Gardner
Director of Purchasing

Approved:

Todd Hauber
Business Administrator/Treasurer

Approved:

Donald L. Adams
Assistant Superintendent

July 23,2024

Superintendent Ben
Horsley
Granite School District
2500 South State Street
Salt Lake City, Utah 84115

Subject: Change Order #341r1 Manufacturing Lab Revisions

Dear Mr. Horsley,

The direction provided in PR072 involves shifting, adding, and rearranging equipment in the manufacturing lab and establishing a one-hour fire rating around the paint booth room. These changes were recommended by the district and the teachers who will be working in this space. The current configuration is the most effective for implementing the curriculum that Cyprus High intends to offer in this space.

After the release of COP 341, Westland organized a meeting between Envision and CR Lighting to brainstorm ways to reduce the cost of executing PR072. This meeting was successful, and Westland was able to reduce COP 341r1 by \$58,876.33 from the original amount.

Below is a timeline documenting the review process of COP 341r1 and related activities at Cyprus High School:

- Cyprus administration made a request to change the configuration of the manufacturing lab in a series of emails dating back to mid-2023
- After meeting with Cyprus administration in January of 2024 the changes were then asked to be enacted by the district to the Design team.
- PR072 issued on 6/4/24
- COP 341 (\$124,016.27) issued on 6/28/24
- Envision and CR Lighting met to discuss cheaper and more effective options on 7/9/24
- COP 341r1 (\$65,139.94) issued on 7/18/24
- Elevate and Envision finished reviewing on 7/19/24
- BDK finished reviewing on 7/22/24

COP 341r1 has been thoroughly verified, and the proposed cost of \$65,139.94 is appropriate for the proposed changes, including all materials and labor. At this time, BDK would like to submit this COP to the district for approval.

Paul Willes
Digitally signed by Paul Willes
DN: C=US,
E=pwilles@BDKJV.COM,
O=Cyprus High School
Replacement *, OU="BDK ",
CN=Paul Willes
Reason: I am the author of this
document
Date: 2024.07.23 09:22:20-06'00'

June 24,2024

Superintendent Rich K. Nye
Granite School District 2500
South State Street
Salt Lake City, Utah 84115

Subject: Change Order #290r1 System Drawings Changes

Dear Dr. Nye,

The process of finalizing the hardware and systems drawings at Cyprus High School has been extensive, beginning in September 2022. These events transpired before BDK joined the project in April of 2023. Below is an update on Change Order #290r1 and the comprehensive vetting process that has resolved all requested modifications in PR08r1, PR08r2, PR62r1, and ASI 58.

The need for hardware modifications was first identified during the submittal process. Changes were made at Skyline High School that were not integrated into the design of Cyprus High School, and additional changes occurred post-bidding.

Elevate issued PR08 to incorporate the specified changes. Following PR08 and COP 165, it was determined that Granite School District would supply the updated hardware to reduce costs. Elevate then issued PR08r1 and PR08r2, removing the changed hardware from the contractor's scope and placing it under the school district's responsibility, as seen in COP 165R5. The unchanged hardware remained within the contractor's scope.

PR62 was issued to update system drawings to match the hardware changes. COP 290r1 was issued to modify door frames to accept the hardware, adding 21 card readers throughout the building for access control.

Below is a timeline documenting the review process of COP 290r1 and related activities at Cyprus High School:

- PR08 issued 2/25/22
- PR08r1 & PR08r2 issued 9/22/22
- COP 165 issued 12/28/22
- COP 165r1 issued 4/24/23
- COP 165r2 issued 4/28/23
- COP 165r3 issued 8/22/23
- COP 165r4 issued 8/28/23
- COP 165r5 approved on 10/4/23
- PR62 issued 10/26/23
- COP 290 issued 11/6/23
- ASI 58 issued 11/29/23 (to avoid price escalation, allowing the contractor to order hardware at bid date pricing)
- COP 290r1 issued 3/8/24
- PR62r1 issued 6/6/24
- Westland confirmed PR62r1 did not change the pricing on 6/6/24

During the review of this Change Order, both Westland⁷³ and Elevate confirmed the timeline. Elevate provided the following response regarding the initiation of PR08:

"It is my understanding that it was issued as the result of several conditions highlighted during the initial hardware submittal review. This also encompassed changes requested by Granite at Skyline that were not incorporated at Cyprus during the bid, as well as changes requested after the bid. PR-008R1 was issued once a price was received and Granite felt the hard costs for the hardware could be reduced through procuring the products on their own. PR-008R2 consists of additional changes from Granite after a review on-site."

COP 290r1 has been thoroughly verified, and the proposed cost of \$76,817.38 is appropriate for the proposed change, including all materials and labor. At this time, BDK would like to submit this COP to the district for approval.

Paul Willes

Digitally signed by Paul Willes
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E=pwilles@BDKJV.COM,
O="Cyprus High School
Replacement ", OU="BDK ",
CN=Paul Willes
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this document
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Human Resource Office

2500 South State Street
Salt Lake City, Utah 84115

PHONE 385 646-4511

FAX 385 646-4204

www.graniteschools.org

August 6, 2024

Benjamin Horsley, Superintendent
Granite School District
2500 South State Street
Salt Lake City, Utah 84115-3110

Dr Mr. Horsley:

The following is a list of Granite School District employees who are being recommended to the Board of Education for an LEA Specific license. These educators are working on obtaining a professional license through USBE. The LEA specific license will allow them to serve Granite School District students while also working on obtaining a professional teaching license.

Respectfully,

A handwritten signature in blue ink, appearing to read "P. Flanagan", with a long, sweeping underline that extends to the right.

Dr. Patrick Flanagan
Director of Human Resources
Human Resources

LEA-Specific License Requests - Granite School District - August 2024

Reason for LEA-specific License Request (New Requests)	Number
Educators that hold an educator license outside of Utah that need time to transfer the license	0
Eminently qualified teachers that are teaching no more than 2 periods per day (FTE < 0.37)	0
Educators that hold a current Utah license, but have been assigned to teach at least one course for which they are not qualified	0
Educators that hold a Professional License that has expired and need to renew the license	0
Educators enrolled in or recently graduated from a Utah-university licensing program that have not had their license finalized	0
Teachers (non-special education) enrolled in an alternative licensing program	0
Educators that are unable to meet the requirements for an associate or professional license (Granite Policy VIII.A.33.C.6)	1
Total Requests: 1	

Reason for LEA-specific License Request (School Year 2024-25 Total)	Number
Educators that hold an educator license outside of Utah that need time to transfer the license	0
Eminently qualified teachers that are teaching no more than 2 periods per day (FTE < 0.37)	5
Educators that hold a current Utah license, but have been assigned to teach at least one course for which they are not qualified	0
Educators that hold a Professional License that has expired and need to renew the license	0
Educators enrolled in or recently graduated from a Utah-university licensing program that have not had their license finalized	0
Teachers (non-special education) enrolled in an alternative licensing program	0
Educators that are unable to meet the requirements for an associate or professional license (Granite Policy VIII.A.33.C.6)	4
Total Requests: 9	

Note: These numbers include LEA-specific licenses renewed by the Granite School Board in the June meeting preceeding the school year.

LEA-Specific License Requests - Granite School District - August 2024

Reason: Educators that are unable to meet the requirements for an associate or professional license (Granite Policy VIII.A.33.C.6)

School Name	Last Name	First Name	Assignment
Granite District	Horsley	Benjamin	Superintendent



Business Administration

2500 S. State Street
Salt Lake City, UT 84115

385-646-4598

Fax 385-646-4399

www.graniteschools.org


July 29, 2024

Superintendent Horsley
Granite School District
2500 S. State Street
Salt Lake City, Utah 84115

Dear Superintendent Horsley:

The Real Estate Committee has been approached by UDOT with a request to purchase two temporary easements located on the southeast corner of Gregson and 200 E in South Salt Lake City, near Granite Park Junior High. UDOT needs this space to facilitate bridge repairs in the area. The Committee feels that selling these temporary easements to UDOT is appropriate for this purpose.

The Real Estate Committee is seeking Granite Board of Education approval for this purchase.



Todd Hauber
Business Administrator



Steven Thompson
Associate Director
Risk & Property Management



Superintendent's Office

385-646-4523
FAX 385-646-4207

August 1, 2024

President Nicole McDermott
Granite School District
2500 South State Street
Salt Lake City, UT 84115

Dear President McDermott:

As an action item during the August 6, 2024, Board of Education Meeting, I recommend the approval of an administrative appointment which will be provided to board members prior to the meeting.

Should there be any questions regarding the appointment, please contact me by 1:00 p.m. on Tuesday, August 6, 2024.

Sincerely,

A handwritten signature in black ink, appearing to read "Ben Horsley", written over a horizontal line.

Ben Horsley
Superintendent

sb



August 1, 2024

Ben Horsley, Superintendent
Granite School District
2500 South State Street
Salt Lake City, UT 84115

Dear Mr. Horsley:

As an action item during the August 6, 2024, Board of Education Meeting, I recommend the approval of administrative appointments and administrative transfers which will be provided to board members prior to the meeting.

Should there be any questions regarding the appointments, please contact me by 1:00 p.m. on Tuesday, August 6, 2024.

Sincerely,

A handwritten signature in black ink, appearing to read "John Welburn". The signature is fluid and cursive, with a large initial "J" and a long horizontal stroke at the end.

John Welburn
Assistant Superintendent
School Leadership & Improvement Services

ej

CONFIDENTIAL

Administrative Appointments/Transfers
Tuesday, August 6, 2024

Name	Current Assignment	New Assignment	Replacing	Who Transferred To	Effective Date
Appointments					
Mitchell Nerdin	Principal Skyline High School	Chief of Staff	Benjamin Horsley	Superintendent	8/7/2024
Bethany Nielsen	Intern Assistant Principal Moss Elementary	Assistant Principal Fremont & Upland Terrace Elementaries	Sara Po'uha	Assistant Principal Kennedy Jr. High School	8/7/2024
Transfers					
Sara Po'uha	Assistant Principal Fremont & Upland Terrace Elementaries	Assistant Principal Kennedy Jr. High School	Steve Alder	Resigned	8/7/2024

NOTICE OF PROPOSED TAX INCREASE GRANITE SCHOOL DISTRICT

The GRANITE SCHOOL DISTRICT is proposing to increase its property tax revenue.

- The GRANITE SCHOOL DISTRICT tax on a \$528,000 residence would increase from \$1,539.70 to \$1,582.68, which is \$42.98 per year.

- The GRANITE SCHOOL DISTRICT tax on a \$528,000 business would increase from \$2,799.46 to \$2,877.60, which is \$78.14 per year.

- If the proposed budget is approved, GRANITE SCHOOL DISTRICT would increase its property tax budgeted revenue by 4.98% above last year's property tax budgeted revenue excluding eligible new growth.

All concerned citizens are invited to a public hearing on the tax increase.

PUBLIC HEARING

Date/Time: 8/6/2024 8:00 PM

Location: Granite School District Office Board Room
2500 S State Street
South Salt Lake City

To obtain more information regarding the tax increase, citizens may contact GRANITE SCHOOL DISTRICT at 385-646-4700.

GRANITE SCHOOL DISTRICT



Student Artwork: Summer Parico
Taylorsville High school

ANNUAL BUDGET 2024-2025

2500 SOUTH STATE STREET
SALT LAKE CITY, UT 84115
graniteschools.org

Annual Budget

For the
Fiscal Year Ending
June 30, 2025

Granite School District

2500 South State Street
Salt Lake City, Utah 84115

Prepared by the Office of the Business Administrator

Todd Hauber, Business Administrator/Treasurer
Brian Ipson, CPA, Director of Budget Development





May 31, 2024

The Honorable Board of Education
Granite School District
Salt Lake City, Utah

Dear Board Members:

We hereby submit and recommend to you a budget for the Granite School District for fiscal year 2024-25 and a revised budget for fiscal year 2023-24. The development, review, and consideration of the budget were completed with a detailed review of every revenue and expenditure item within the context of the district's mission, goals, and financial policies. This report includes all funds for which the Board has legal responsibility to adopt budgets. Information on each of the fund budgets is provided within this document.

The proposed budget is a responsible, balanced financial plan designed to provide students with a high-quality education within the limits of the available resources. The accounts and the business practices of the district are subject to audits on an on-going basis. The district has established sound financial policies and practices to ensure that taxpayer funds are expended appropriately and in compliance with all laws and regulations.

The estimated property tax rate for fiscal year 2024-25 exceeds the estimated certified tax rate and will require a Truth in Taxation Hearing to be held in August. The increased property tax revenues in the Capital Outlay Fund are necessary as part of the continued rollout of the long-term District capital improvement plan and will facilitate the ongoing rebuilds of Cyprus High and Skyline High along with future capital projects to rebuild or renovate school buildings. The increase is partially offset by a reduced Debt Service Levy rate and is part of the ongoing plan to shift revenues as future bond payments decrease. The budget has been prepared making every effort to ensure the lowest property tax rates that will generate the revenues required to meet District operational and capital needs in 2024-25.

We would like to thank Brian Ipson, Budget Director, for the timely preparation of this report. We would also like to thank Nicole McDermott, who serves as Board President, and the other members of the Board for their interest and support in conducting the financial affairs of the district in a responsible and progressive manner.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "R. Nye", written over a horizontal line.

Dr. Rich K. Nye
Superintendent of Schools

A handwritten signature in black ink, appearing to read "T. Hauber", written over a horizontal line.

Todd Hauber
Business Administrator/Treasurer



Granite School District

Annual Budget

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Executive Summary

Granite School District

Board of Education

Nicole McDermott - President

Kris Nguyen - Vice President

Connie Burgess

Kim Chandler

Julie Jackson

Clarke Nelson

Karyn Winder

Administration

Dr. Rich K. Nye - Superintendent

Todd Hauber - Business Administrator/Treasurer

Leslie Bell - Assistant Superintendent of Teaching & Learning

John Welburn - Assistant Superintendent of School Leadership & Improvement

Donald Adams - Assistant Superintendent of Support Services

Ben Horsley - Chief of Staff

Rick Anthony - Chief Information Officer

Brian Ipson, CPA - Director of Budget Development



Granite School District

Budget Overview

The budgets presented in this book include all governmental funds for which the Board is legally responsible. Additionally, the District has established budgets for all proprietary funds (internal service funds). The budgets presented in this book are organized by fund as follows:

- Governmental Funds - Major:
 - General Fund
 - Capital Outlay (a Capital Projects Fund)
 - Bond Projects (a Capital Projects Fund)
 - Debt Service
- Governmental Funds – Other (Special Revenue Funds):
 - District Activity Programs
 - Pass-Through Taxes
 - Granite Education Foundation
 - School Lunch
- Proprietary Funds (Internal Service Funds):
 - Printing Services
 - Self-Insurance

Budget Presentation

Budgets are presented on the modified accrual basis of accounting for all governmental fund types, and on the accrual basis for all proprietary fund types. These bases are consistent with Generally Accepted Accounting Principles (GAAP). Unencumbered annual appropriations lapse at fiscal year-end. A commitment of fund balance is established for all encumbered amounts carried forward into the next year.

The budget is designed to help assure fiscal efficiency and integrity and to provide accountability for public funds. All school principals and department directors are required to monitor their budgets to assure that expenditures do not exceed appropriations. Users of budgeted accounts are provided with on-line access to detailed reports to help facilitate this task. In addition, the Budget Department monitors all budgeted accounts in the District and establishes daily control over expenditures.

Graduate of Granite: Strategic Plan

Granite School District has adopted and implemented a proficiency-based learning approach to education. Academic proficiency started as the driver, but soon several social skills and dispositions were also identified as important traits of a graduate of Granite. Through internal collaboration and adjustment based on feedback from the community through the District Community Council, several characteristics of a Graduate of Granite were developed.

The two overarching strategic goals of Granite School District are to increase graduation rates and to increase literacy and numeracy proficiency. These goals are tightly aligned with measures that inform our practice and ensure every student is prepared to be successful in college, career, and life.

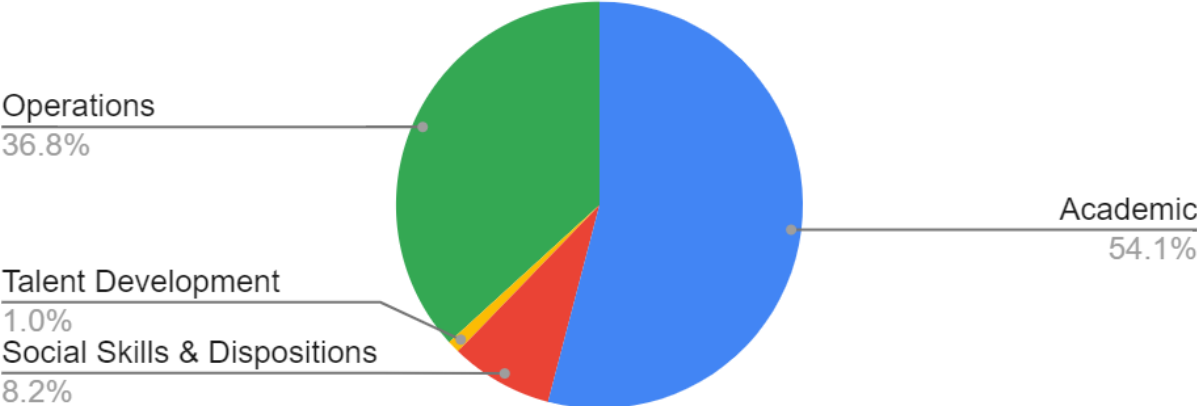
Granite School District

2024-25 Budget Executive Summary

Three priorities have been developed to attain these goals. The Academic Priority and the Social Skills and Dispositions Priority provide the path to facilitate the academics, culture, and climate at school sites, while the Talent Development Priority increases the internal capacity of employees, external support systems, and resources that will enable accelerated student achievement. The District continues to prioritize efficiency in operations and fiscal responsibility to support the priorities and goals established by the District.

New revenue resources in the District budget have been prioritized and aligned with the strategic priorities outlined. The allocation of new revenues by priority is highlighted below.

FY25 Strategic Priority Allocation



Budget Cycle

The budget process is a continual cycle:

- In September, when the independent audit is completed for the prior fiscal year, the fund balance is set for each fund. This establishes a starting point.
- The next phase of preparing the budget for next year is to focus on revenue. In March, revenue projections are developed for the next fiscal year. All sources of local, State and Federal revenue are reviewed in this process. When revenue estimates are completed, the District knows how much money will be available to educate students.
- Next, the focus turns to expenditures. In February and March, expenditure requests are submitted from department heads and principals. Those requests are matched against the District’s mission and objectives and are prioritized. At the same time, negotiations on salary and benefits (the largest expenditure category by far in the budget) are beginning.
- Based on the latest information obtainable at the time legal deadlines approach, expenditures are fit within available revenues and the budgets are made to balance. That is to say that a plan is set in place to remain fiscally sound and secure. Projected expenditures are set to be equal to projected available revenue. The Board votes to adopt the proposed budget prior to June 30 which then officially establishes the budget as the operating plan.
- Once adopted, the budget can be amended throughout the fiscal year, as necessary, by the Board of Education. The Board, upon recommendation of the Superintendent, can approve reductions in

Granite School District

2024-25 Budget Executive Summary

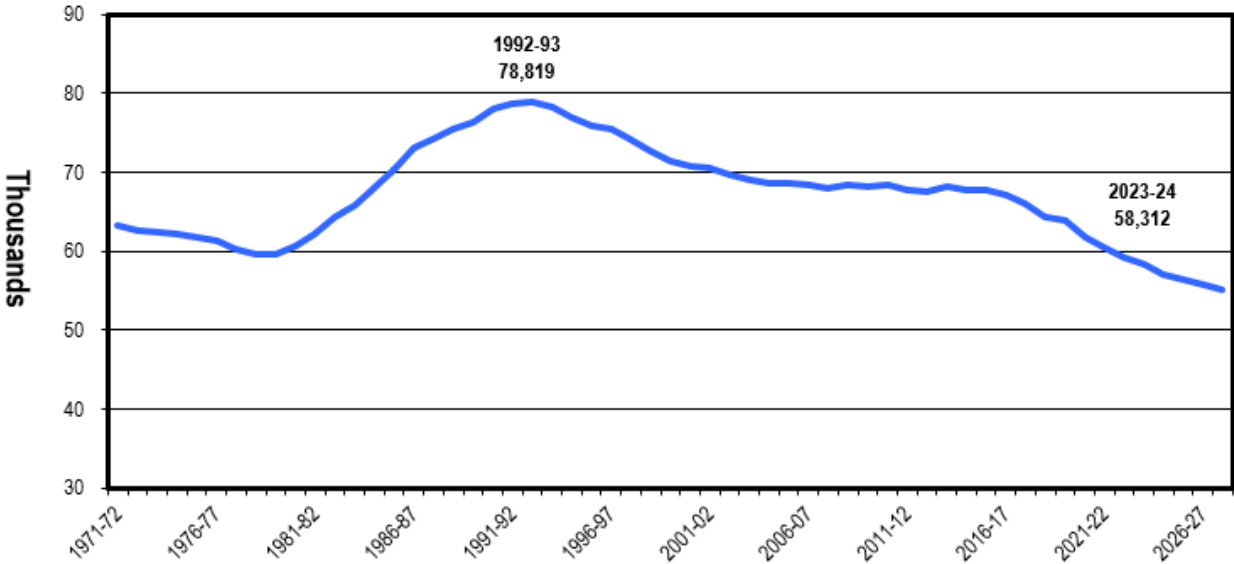
appropriations. An increase in appropriations requires notice published in a newspaper of the date, time, and place of a public hearing on the proposed changes. After receiving public comment, the Board can then take action on the amendments. The budget of the Granite School District is usually amended once each year when the Board also takes action on the new fiscal year budget (prior to June 30).

- After the fiscal year is completed and the independent audit is performed, the Annual Comprehensive Financial Report (ACFR) reports budgeted revenues and expenditures against actual for comparison in each fund. The District has a long history of close correlation between budget and actual. Actual fund balances are set for each fund and the budgeting process starts again.

Student Enrollment

The projected enrollment for the fall of 2024 is 57,141 students, which is 1,171 students fewer than the previous year, with elementary schools enrollment decreasing by 455 students, junior high schools decreasing by 350 students, and high schools decreasing by 357 students. No significant change is expected in the enrollment numbers for the special programs offered by the District in 2024-25. Granite’s enrollment peaked in 1992-93 with 78,819 students and enrollment numbers went down every year until the fall of 2008 when enrollment increased by 317 students. Over the past five years, Granite has been through a period of steadily decreasing enrollment, with enrollment decreasing by an average of approximately 2% each year. This trend is a result of an aging population in many geographical areas of the District (fewer K-12 students in those areas) along with an increased availability of charter schools, resulting in more parents within the District boundaries choosing to enroll their children in charter schools. Student enrollment is expected to continue a similar downward trend over the next four school years before settling around 55,000 students.

Total student enrollment history and projected enrollment through 2028-29:



Enrollment translates into funding via the Minimum School Finance Act. Under the Act, each district in the State is guaranteed a dollar amount (\$4,494 for 2024-25) for educational programs per the weighted pupil unit (WPU) for kindergarten, elementary, and secondary school students. This is known as the Minimum Basic School Program and includes both restricted and unrestricted funds. The unrestricted funds are

Granite School District

2024-25 Budget Executive Summary

provided primarily based upon average daily membership (ADM) of students enrolled in kindergarten through 12th grade. The Basic Program is financed through what is commonly referred to as an equalized state funding formula. Under this formula, each district in the State is required to levy a basic tax rate (0.001408 per dollar of taxable value in 2024-25). Then, the State adds funds which are acquired primarily through a state income tax to the proceeds of the basic tax levy to arrive at a guaranteed fixed amount per student. This amount is fixed in the true sense of the word. A common misunderstanding is that districts receive more revenue if the basic property tax revenues increase. However, when such a scenario occurs, the State reduces the amount it adds to the tax proceeds so that districts still receive the fixed WPU amount.

Budget Comparisons by Fund

The following table summarizes the budgeted fund balances, revenues, expenditures, and other increases or decreases of fund balance for each of the governmental funds in 2024-25:

	General Fund	District Activity	Incremental Tax Fund	Granite Education Foundation	Capital Outlay	Debt Service	School Lunch	All Governmental Funds
Revenues:								
Property Tax & Fee-in-Lieu	\$ 188,723,855	\$ -	\$ 21,000,000	\$ -	\$ 80,241,134	\$ 34,838,155	\$ -	\$ 324,803,144
Interest on Investments	12,500,000	-	-	100,000	4,500,000	400,000	1,500,000	19,000,000
State Sources	447,511,424	-	-	-	2,175,918	-	5,500,000	455,187,342
Federal Sources	49,400,981	-	-	-	4,593,691	-	22,302,350	76,297,022
Miscellaneous	12,849,177	13,841,594	-	1,500,000	666,247	-	2,592,000	31,449,018
Total Revenues	710,985,437	13,841,594	21,000,000	1,600,000	92,176,990	35,238,155	31,894,350	906,736,526
Expenditures:								
100 - Salaries	428,032,898	1,358,189	-	508,626	74,250	-	13,653,271	443,627,234
200 - Benefits	195,353,426	287,404	-	219,740	23,270	-	4,818,136	200,701,976
300 - Purchased Professional Services	16,583,903	4,572,200	-	325,950	8,063,257	-	485,800	30,031,110
400 - Purchased Property Services	5,975,264	567,000	-	135,000	90,890,712	-	266,107	97,834,083
500 - Other Purchased Services	4,482,052	5,426,160	-	205,980	825	-	52,000	10,167,017
600 - Supplies	59,129,024	7,674,800	-	484,900	10,385,150	-	17,295,100	94,968,974
700 - Property	347,450	114,480	-	100,000	3,272,000	-	3,100,000	6,933,930
800 - Debt Service & Miscellaneous	224,077	550,800	21,000,000	286,100	-	33,563,206	3,582,106	59,206,289
Total Expenditures	710,128,094	20,551,033	21,000,000	2,266,296	112,709,464	33,563,206	43,252,520	943,470,613
Excess (Deficiency) of Revenues Over Expenditures	857,343	(6,709,439)	-	(666,296)	(20,532,474)	1,674,949	(11,358,170)	(36,734,087)
Other Financing Sources (Uses):	(2,658,085)	4,125,164	-	608,155	495,000	(1,500,000)	-	1,070,234
Extraordinary Items	-	-	-	-	2,404,914	-	-	2,404,914
Net Change in Fund Balances	(1,800,742)	(2,584,275)	-	(58,141)	(17,632,560)	174,949	(11,358,170)	(33,258,939)
Fund Balances - Beginning	173,948,321	10,785,362	-	2,957,655	45,314,397	395,054	15,826,983	249,227,772
Fund Balances - Ending	\$ 172,147,579	\$ 8,201,087	\$ -	\$ 2,899,514	\$ 27,681,837	\$ 570,003	\$ 4,468,813	\$ 215,968,833

Revenue

In 2024-25, Granite School District has budgeted to receive 50.20% of its revenues from the State, 35.82% from property taxes, 8.41% from the Federal government, and 5.57% from other local sources which includes interest on investments.

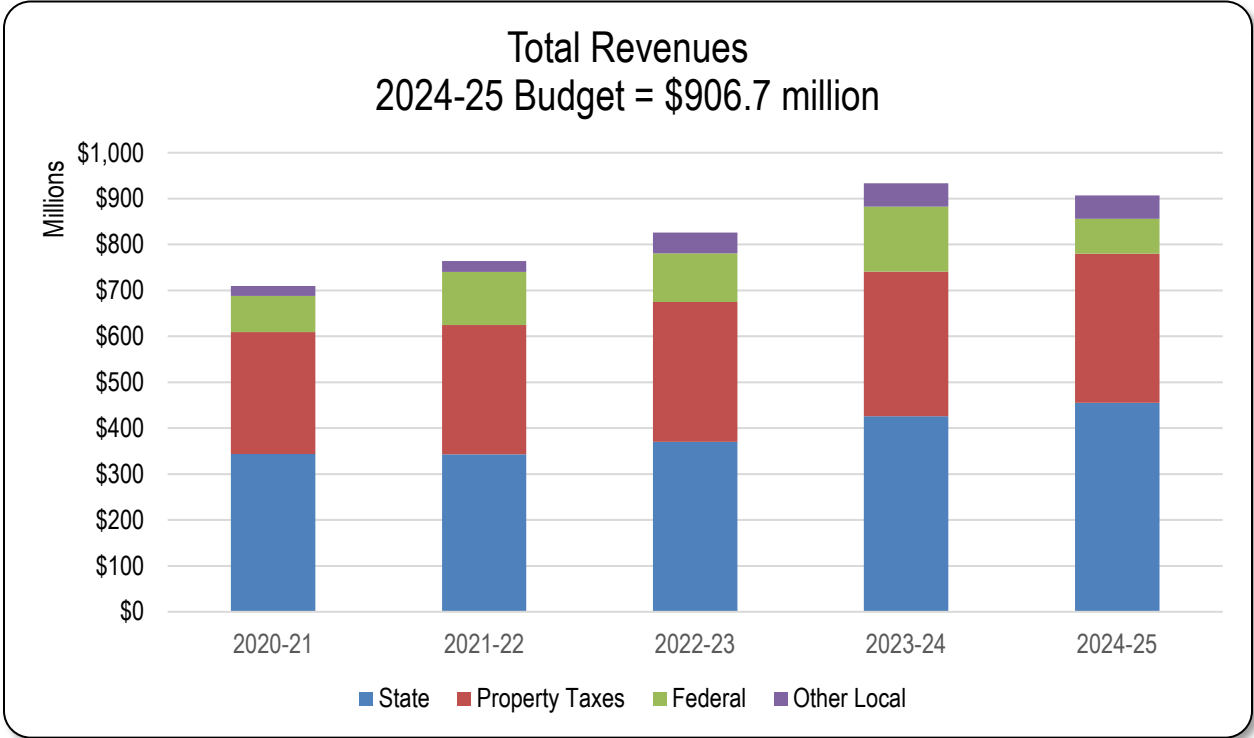
The District anticipates total revenues decreasing from \$933.7 million to \$906.7 million in 2024-25, a decrease of \$26.9 million. This decrease is the result of a significant declines of over \$64 million in federal revenues.

Granite School District

2024-25 Budget Executive Summary

State revenues are budgeted to increase by \$29.3 million. The weighted pupil unit for 2024-25 is scheduled to increase from \$4,280 to \$4,494, an increase of 5%. In addition to funds generated through the increased value of the WPU, the District will receive the following new state revenues in 2024-25:

- \$3.7 million in additional funding through the Students At-Risk Add-on program due to increased weighting factors for economically disadvantaged students and English language learners
- \$2.2 million in the Educator Salary Adjustment program, specifically earmarked to increase certified educator salaries by \$504, a 6% increase over the amount of the adjustment in 2023-24 of \$8,400
- \$1.0 million in the Teacher and Student Success Act and \$0.3 million in the School LAND Trust Program (these funds are allocated to schools)
- \$0.9 million in additional funding to pay stipends to educators through the Educator Directed Professional Hours Program (one-time allocation)
- \$0.5 million for increased allocations to certified teachers to fund supplies and materials



New state revenues were partially offset by the reduction or elimination of state funding sources for early literacy programs, English language learner software, and the Beverley Taylor Sorenson Arts program. The total amount of the revenue reductions totaled \$2.7 million. In addition, the District will be losing approximately \$5.2 million in state property tax guarantee funding in 2024-25 as certified property tax rates again decrease.

Federal revenues are budgeted to decrease by \$64.6 million in 2024-25 (a decrease of 45.9%), which is due primarily to budgeted Federal ESSER ARP COVID relief funding decreasing from \$56.3 million in 2023-24 to \$4.3 million in 2024-25. ESSER ARP funding has been used by the District and its schools over the past several fiscal years to help remediate the impacts and learning loss caused by the COVID-19 pandemic. The grant ends on September 30, 2024. Additionally, the District received \$17.8 million in funds from the Federal Emergency Management Agency (FEMA) to finance the rebuild of Westlake STEM Jr High during 2023-24,

Granite School District

**2024-25 Budget
Executive Summary**

which is planned to be nearly fully spent by June 30, 2024, further reducing budgeted federal revenues in 2024-25.

The following chart shows estimated three-year property tax base and rate trends.

Tax Year	Taxable Valuation	Tax Rate	Tax Due on Average Valued Home	Total Tax Collections
2022	\$47.5 Billion	0.006222	\$1,660	\$288,413,884
2023	\$49.4 Billion	0.006221	\$1,671	\$298,220,477
2024	\$53.4 Billion	0.006004	\$1,744	\$303,803,145

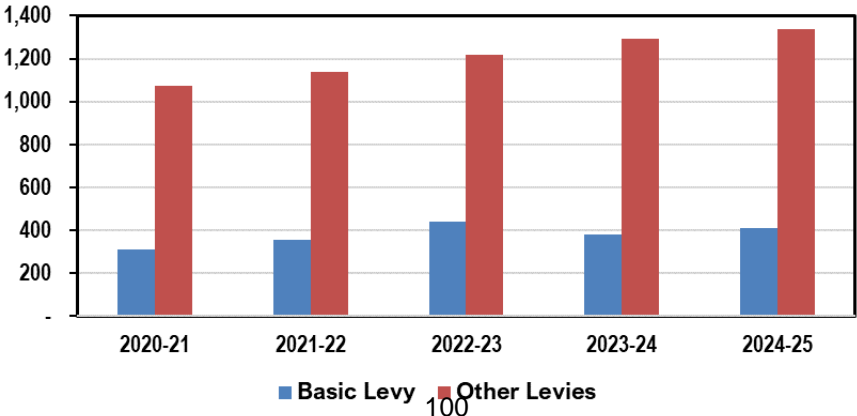
The calculation of tax due is based on an average home value in the District for each year (the average home in the District in 2024 is \$528,200). The Salt Lake County Assessor’s office reappraises homes in the county on an on-going basis. When values increase in the county because of reappraisal, the law requires the District’s certified rate to be lowered so that property tax revenues do not increase. In those rare years where overall property values drop (for example, in 2010, 2011 and 2012) the certified tax rate increases so that property tax revenues remain the same. Each homeowner will see different results on their tax bill depending upon how the value of their home has changed in relation to the change in the tax rate. The proposed tax rate for 2024-25 is estimated to be 0.006004.

The proposed property tax rate for fiscal year 2024-25 exceeds the estimated certified tax rate and will require a truth in taxation hearing to be held on August 6th. The 2024-25 budget includes a continued rollout of the long-term District capital improvement plan, with increased revenues generated through the Capital Local Levy which will facilitate the ongoing rebuilds of Cyprus High and Skyline High along with future capital projects to rebuild or renovate school buildings. The budget has been prepared making every effort to ensure the lowest property tax rates that will generate the revenues required to meet District operational and capital needs in 2024-25.

Impact of Budget on Taxpayers

The District is aware of the impact of its budget on taxpayers. Budgets are prepared making every effort to ensure the lowest property tax rates that will generate the revenues required to meet District needs.

Property Tax Due on Average Home Value



Granite School District

2024-25 Budget
Executive Summary

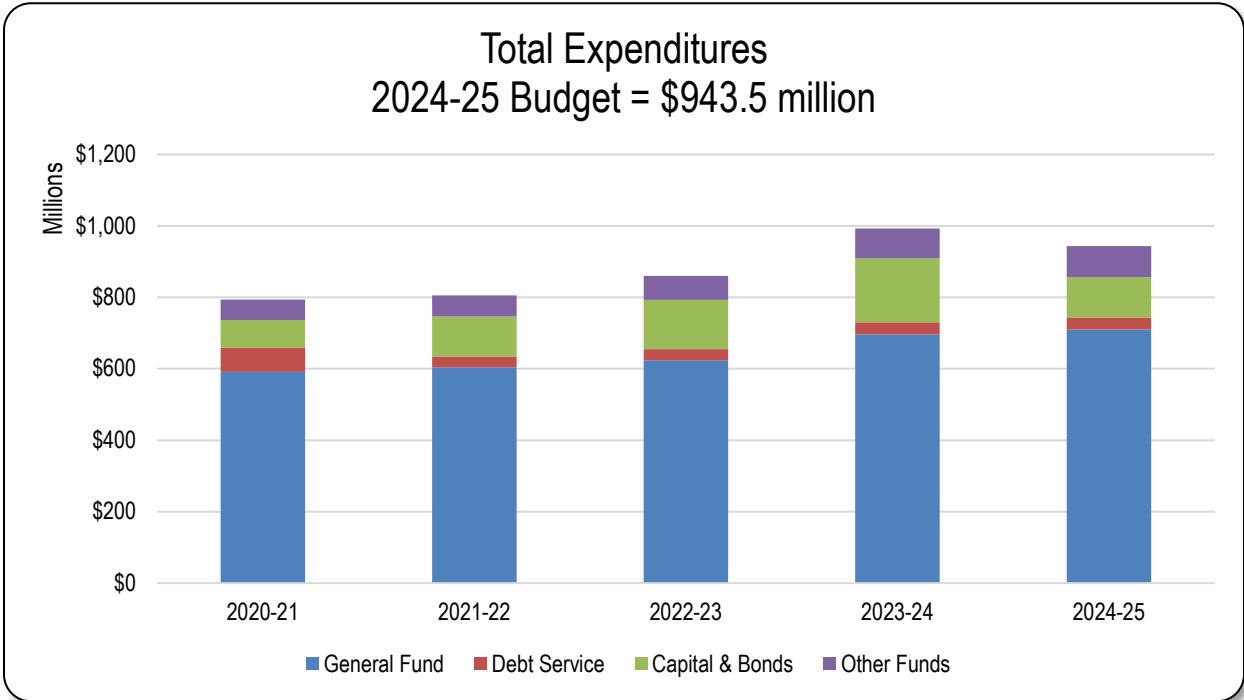
Expenditures

Overall, expenditures in the governmental funds are expected to decrease by \$48.9 million or 4.93% in 2024-25.

The General Fund expenditures are expected to increase by \$14.0 million or 2.01%. These expenditures provide direct services to the students enrolled in K-12 regular day school programs. This increase can be attributed primarily to: 1) a \$2.2 million increase in state appropriations for the Educator Salary Adjustment program, which will result in certified educators receiving a \$504 raise in 2024-25; 2) cost of living adjustments for District employees and funding of step and lane commitments on salary schedules; 3) budgeted increases for property and liability insurance premiums; and 4) health insurance cost increases. These various increases were partially offset by reduced expenditures of federal COVID-19 relief grant funding, a decrease to the 2024-25 general fund expenditure budget of \$32.6 million.

Expenditures in the Capital Outlay Fund are projected to decrease by \$66.2 million. Large building projects often cross fiscal years and cause large swings in Capital Outlay Fund expenditures from year to year. The projects currently in progress at Cyprus High, and Skyline High are expected to move forward in 2024-25, but the project at Westlake STEM Jr High will be completed by August 2024, when the building will officially open. Additionally, the District plans to have completed \$23.6 million worth of HVAC upgrades funded with federal COVID relief funding in 2023-24, with only \$3.8 million in remaining expenditures for these projects in 2024-25.

As of February 2023, all bond proceeds held in the Bond Projects Fund have been exhausted and all remaining expenditures for construction projects at Cyprus and Skyline High Schools have been recorded in the Capital Outlay Fund.



Granite School District

Fund Balances

Fund balances in the budget have been presented in the following classifications depicting the relative strength of the spending constraints placed on the purposes for which resources can be used:

- *Nonspendable fund balance* – amounts that are not in a spendable form (such as inventory).
- *Restricted fund balance* – amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation.
- *Committed fund balance* – amounts constrained to specific purposes by the District itself, using its highest level of decision-making authority; to be reported as committed, amounts cannot be used for any other purpose unless the District takes the same highest-level action to remove or change the constraint.
- *Assigned fund balance* – amounts the District *intends* to use for a specific purpose; intent can be expressed by the Board or by the District’s Business Administrator, who has been authorized by the Board to assign fund balances.
- *Unassigned fund balance* – amounts that are available for any purpose; these amounts are reported only in the General Fund.

The District does not budget for an unassigned fund balance. This is in alignment with the concept that the revenues provided to a district are intended to be used during the period for which they were generated. That is to say that at the beginning of a fiscal year, unassigned fund balance is budgeted to be \$0. If over the course of the year, the difference between budgeted and actual revenues and expenditures leaves an unspent balance, the unspent balance is budgeted to be used in normal operations during the next fiscal year to prevent accumulation of excess funds.

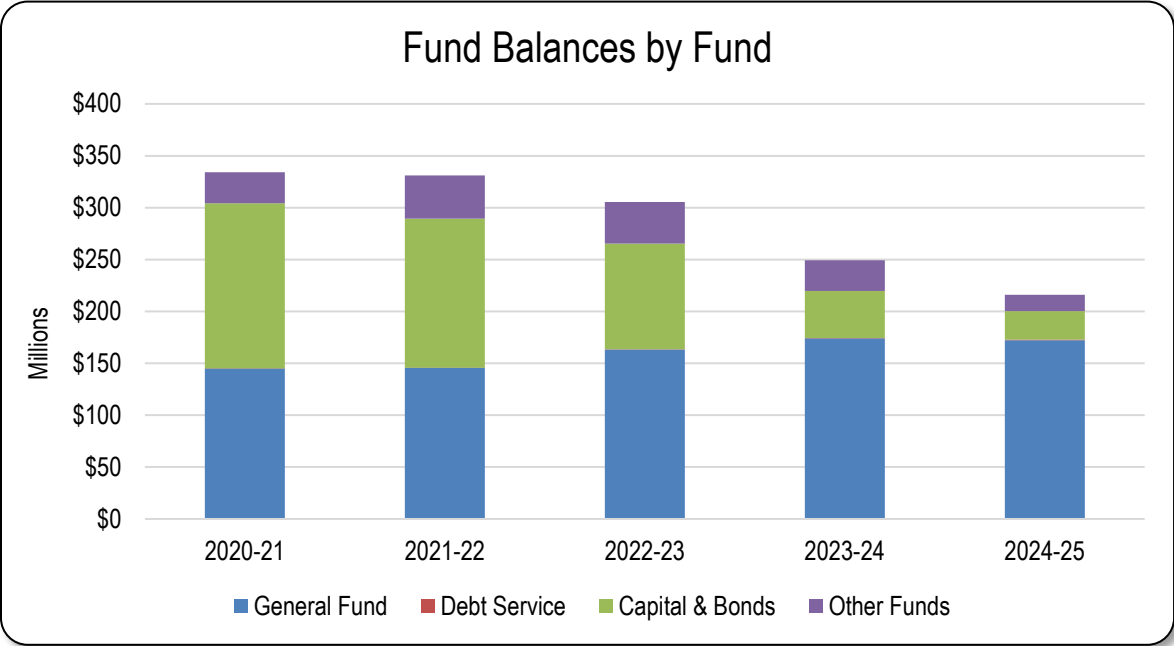
Fund balances may (and in some cases must) be committed or assigned and carried over to the next year for specific purposes. As those specific purposes are part of next year’s budget and are identified as specific commitments or assignments of fund balances, they are not available for appropriation.

In the General Fund, Utah law allows for a maximum undistributed reserve fund balance of 5% of the adopted budget (53G-7-304). The District has budgeted for the full 5% at the end of 2024-25. This is reported as a commitment of fund balance on the General Fund balance sheet as “Economic Stabilization”. The law stipulates that the reserve may not be used in the negotiation or settlement of contract salaries for employees. The law also states that the reserve cannot be used until the District Board of Education provides the State Board of Education with an adopted, written resolution setting forth the reasons for using the funds.

In the Capital Outlay and Bond Project Funds, fund balances have decreased over the past three fiscal years as accumulated resources were spent for current projects in accordance with the District’s long-term capital improvement plan. The District intends to fund future rebuilds and renovations on a pay-as-you go basis.

Granite School District

2024-25 Budget Executive Summary



Explanation of Functional Classifications of Expenditures

The District classifies expenditures into functions prescribed by the Utah State Board of Education and the National Center for Education Statistics. Functions and their definitions are as follows:

Instruction – Activities dealing directly with the interaction between teachers and students. Teaching may be provided for pupils in a school classroom, in another location such as a home or hospital, and in other learning situations such as those involving co-curricular activities. It may also be provided through some other medium such as television, radio, telephone, and correspondence. Included here are the activities of teachers, substitutes, aides, or assistants of any type, which assist in the instructional process.

Student Services – Activities which are designed to assess and improve the well-being of students and to supplement the teaching process. Included here are activities related to promoting and improving school attendance of students and counseling. The costs of providing the necessary health and nursing services are also included here.

Staff Services – Activities associated with assisting the instructional staff with the content and process of providing learning experiences for pupils. It includes district-wide activities designed to manage, direct, and supervise the instructional program and improve the quality of instruction and curriculum. The costs of preparing, maintaining, and distributing library and media resources used to support instruction are included here.

District Administration – Activities concerned with establishing and administering policy for the entire school system. It includes responsibilities of such areas as the board of education and office of the Superintendent.

School Administration – Activities concerned with overall administrative responsibility for a single school or a group of schools. It includes the principal, assistant principal, and other administrative and clerical staff.

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**2024-25 Budget
Executive Summary**

Central Services – Activities, other than district administration, which support each of the other instructional and supporting services programs. These activities include business functions (accounting, budgeting, purchasing, payroll), personnel services, information services and public information services.

Operation and Maintenance of Plant – Activities concerned with keeping the physical plant open, comfortable, and safe for use, and keeping the grounds, buildings, and equipment in an effective working condition and state of repair. Activities which maintain safety in buildings, on the grounds, and in the vicinity of schools are included.

Student Transportation – This function covers the costs of providing management and operation services for regular bus routes used to transport students to and from school.

Non-Instructional Services – Activities concerned with providing community services to students, staff, or other community participants. Examples of this function would be the cost of operating community educational and recreational programs.

The following three-year comparison of expenditures from the General Fund is presented by function on a per pupil basis as of October 1:

	2022-23 <u>Actual</u>	2023-24 <u>Final Budget</u>	2024-25 <u>Budget</u>
Instruction	\$ 6,181	\$ 6,952	\$ 7,298
Student Services	929	1,116	1,130
Staff Services	895	877	904
District Administration	96	105	118
School Administration	718	785	837
Central Services	298	357	327
Operation and Maintenance of Plant	1,212	1,488	1,540
Student Transportation	221	254	272
Total Expenditures per Pupil	<u>\$ 10,556</u>	<u>\$ 11,939</u>	<u>\$ 12,428</u>
Note:			
Percentage Increase	5.45%	13.10%	4.10%
October 1 Enrollment	59,123	58,312	57,141

Long-Term Debt

The District issued \$256 million in bonds following an authorization in a November 2009 election. The bond money was used to rebuild Granger High School, Olympus High School, Oakwood Elementary, Woodstock Elementary, Elk Run Elementary and the Hartvigsen School. In addition, the funding was used to build 2 new elementary schools (Elk Run and Armstrong) and to provide air conditioning for all schools in the District.

Voters approved an additional \$238 million bond election in November 2017. The bond money has been used to rebuild Cyprus High, Skyline High, Walker Elementary, and South Kearns Elementary. The funds have also been used to remodel and renovate other school facilities.

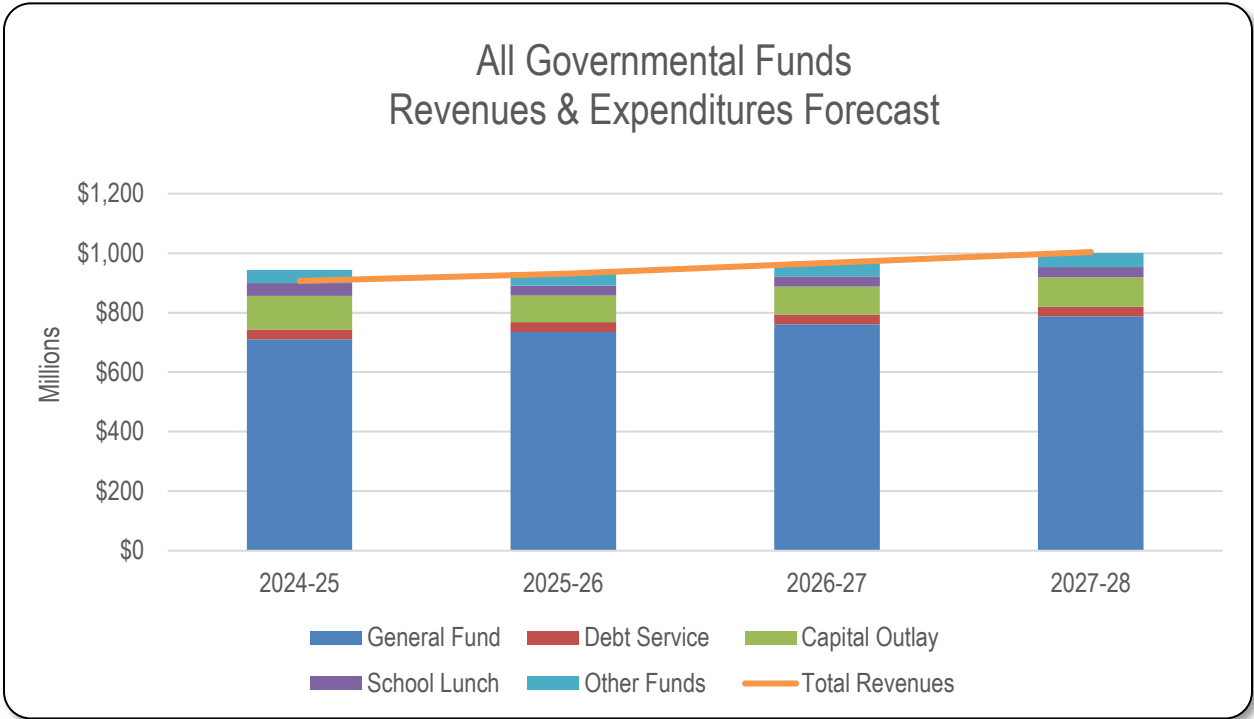
Granite School District

**2024-25 Budget
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The legal debt capacity of the District as of December 31, 2023 was estimated to be \$2,985,575,974. The general obligation bonded debt is limited by Utah law to 4% of the fair market value of the total taxable property. Long-term borrowing will be confined to capital facilities projects and purchases of equipment, as required by law.

Budget Forecast

Three year budget forecasts for all governmental funds can be found in the Financial Section of this document. Funding in the General Fund is heavily dependent upon annual appropriations by the Utah State Legislature and property taxes. The 2024 legislature increased the WPU value by 5.0%. The Utah economy has been strong and forecasts include an optimistic assumption of funding increases for each of the next three years. The forecasted expenditures assume that class sizes and service patterns will remain consistent with 2024-25. State law requires the District to approve an annual balanced budget for all funds. Budget priorities will be reviewed on an annual basis and expenditures will be adjusted, as necessary, to balance the budget with available revenues.



Summary of Significant Changes

WPU Increase – During the 2024 general session, the WPU value for 2024-25 was increased by 5% from \$4,280 to \$4,494. WPU increases are essential to balancing the District budget without budget cuts. Costs for teachers, health insurance, supplies, textbooks, and utilities continue to rise each year and a healthy increase in the WPU is often needed just to maintain the status quo.

Contract Negotiations - The District negotiates with the Granite Education Association (GEA) for teachers and with the Granite Education Support Professionals Association (GESPA) for classified employees. The

Granite School District

2024-25 Budget
Executive Summary

proposed budget for 2024-25 includes an estimated cost of living adjustment (COLA) for district employees of 2.0%.

Teacher Supplies - The Legislature once again appropriated funding for teacher supplies, with increased allocations for certain teachers. All elementary, Special Ed, and Pre-K teachers in schools will receive an allocation of \$500 for 2024-25. All other certified educators will receive \$250. The funds will again be allocated through Amazon Teacher Wallet. Teachers will be able to order supplies through Amazon with all purchases tracked through the Amazon system online. All purchases made through the system will be sales tax exempt. Use of the Amazon Teacher Wallet program eliminates the school-level administrative burden of collecting receipts and reviewing purchases, which is now handled at the District level.

Property Taxes – The proposed tax rate for 2024-25 is 0.006004. The effect of the estimated rate is that the Granite School District annual property tax bill for an average home value of \$528,200 would be \$1,744. The certified tax rate, as defined in State law, provides the same tax revenues from one year to the next. The proposed property tax rate for fiscal year 2024-25 exceeds the estimated certified tax rate and will require a truth in taxation hearing to be held on August 6th, 2024. The increased property tax revenues are necessary as part of the continued rollout of the long-term District capital improvement plan and will facilitate the ongoing rebuilds of Cyprus High and Skyline High along with future capital projects to rebuild or renovate school buildings. The budget has been prepared making every effort to ensure the lowest property tax rates that will generate the revenues required to meet District operational and capital needs in 2024-25.

Allocation of New Resources – The District prioritized new revenue resources and budget savings in 2024-25 to fund the following expenditures: 1) early literacy coaches previously funded with a state early literacy grant, 2) social worker positions previously funded with federal grant funds, 3) Beverley Taylor Sorenson Art program teachers in elementary schools (state grant funding earmarked for the program was reduced), 4) special education co-teaching model implementation (wherein a general ed and special ed teacher work together to teach a class that includes students with disabilities), 5) additional assistant principal positions in high-need schools, and 6) compensation package adjustments for District employees.

Staffing

The primary activity of any public education institution is to educate children. The delivery of services involved in educating children is a labor intensive effort. It stands to reason that the cost of hiring and employing the necessary staff to deliver the necessary services would be the primary expenditure of the District. In fact, salary and benefit expenditures represent approximately 88% of the General Fund expenditures. Within the salary and benefit expenditures, the District has a long history of allocating the lion's share of resources to the primary mission rather than unnecessary administration costs. Within the Granite School District, myths about top heavy administration have no basis in fact.

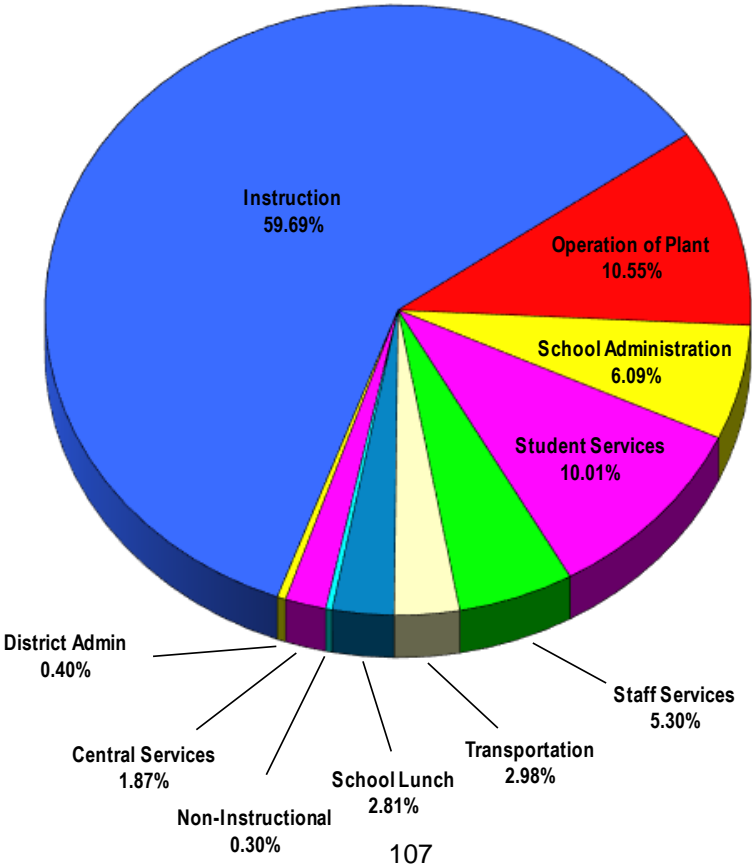
Granite School District

**2024-25 Budget
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The following table shows a three-year comparison of full time equivalent (FTE) contract employees by function:

	2022-23 Actual	2023-24 Final Budget	2024-25 Budget
Instruction	2,989.13	2,984.47	2,895.25
Student Services	479.72	517.90	485.41
Staff Services	278.17	269.92	256.92
District Administration	18.58	19.58	19.58
School Administration	298.00	293.00	295.50
Central Services	98.50	91.50	90.50
Operation and Maintenance of Plant	456.50	471.50	511.50
Student Transportation	143.63	143.75	144.75
Non-Instructional Services	17.50	13.50	14.50
School Food Services	129.50	137.50	136.50
Total FTE	4,909.23	4,942.62	4,850.41

The student to teacher staffing ratio has not been changed over the period shown. Instructional FTE have been adjusted for projected 2024-25 fall enrollment. The FTE totals above are impacted by the loss of one-time federal COVID relief funding and school closures in the 2023-24 and 2024-25 years. Vacant positions, especially in the operation and maintenance of plant function, have caused total FTEs to be lower than the total authorized in 2022-23 and 2023-24. The 2024-25 budget includes 4 new administrative interns and 3 new assistant principals (school administration).

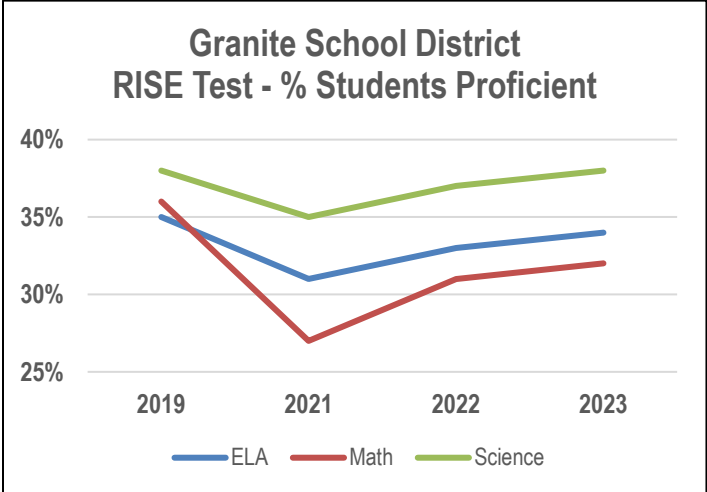


Granite School District

2024-25 Budget
Executive Summary

Student Assessment

The District’s strategic plan and goals center on continued growth in the academic proficiency of its students. RISE is Utah’s computer adaptive standards assessment for students in grades 3-8 and provides a baseline for student learning in those grades. While there are always challenges and obstacles in the path, the results of the past few school years have been positive and continued growth in future years is the expectation.



Note: The RISE assessment was not administered in 2020 due to the COVID-19 pandemic.



Superintendent Rich Nye greets students while visiting Truman Elementary to recognize teachers who achieved Pathways of Progress High Student Growth

Organizational Section

Granite School District

2024-25 Budget Organizational Section

History

Public education in America can trace its roots back to 1640 when the Massachusetts Puritans established schools to teach basic reading, writing, and arithmetic skills and to cultivate values that serve a democratic society.

When Mormon pioneers migrated to the Salt Lake Valley in 1847, they established schools that were parochial in nature. From 1848 until 1887 throughout the territory of Utah, students were educated in church meeting houses. Records in 1869 identified 226 schools with 13,000 students (about 10 percent of the population). They were taught by 306 teachers whose salaries were approximately \$202 per year.

Utah's early ethnic population was very diverse. In the 1880's, increasing numbers of non-Mormon mine workers in the Salt Lake Valley brought pressure on the territorial government to provide a free public education system. In 1888, mining official and attorney Clarence E. Allen backed the first legislative action to create a public education system. The bill was defeated. A year later, Heber J. Grant reintroduced the bill which was vetoed by the territorial governor. On a third attempt, Mr. Allen was successful. He is known today as the father of Utah's uniform public education system.

Beginning in 1890, the 20 "ward" schools in Salt Lake City were consolidated into a single district, a process that took two years. By the time Utah gained statehood in 1896, consolidation in Salt Lake City was considered a superior system.

It took nine years to bring about consolidation in Salt Lake County. County Superintendent Oscar Van Cott was a strong leader and perceptive educator. He was vitally concerned that every child receive an opportunity to learn the basic skills and to acquire some grace and maturity in verbal expression and composition. Superintendent Van Cott recognized the need for a united community effort to provide a larger financial base for public education. His early recommendations met with considerable opposition, but his efforts eventually resulted in the creation of the Granite and Jordan school districts on December 15, 1904 by the Board of Salt Lake County Commissioners.

Twenty-two small school districts were consolidated to form Granite School District. The District's boundary spanned from the Wasatch Mountains to the Oquirrh Mountains encompassing about 300 square miles. John W. Smith served simultaneously as county superintendent and superintendent of Granite and Jordan School Districts from 1905-1907. At that time, approximately 15,000 people lived in Granite's boundaries, including 4,132 school children. The Legislature mandated compulsory education in 1906, though exceptions were made for boys and girls 12-18 who needed to support their mothers or disabled fathers. Utah's agrarian economy encouraged many young people to help with family farms, making secondary education slow in coming. Only five high schools operated in Utah during the early 20th century, and they received little support. One of those original high schools was Granite High School.

In 1909, plans to expand Granite High's building moved ahead. Fifteen acres of land were purchased for \$6,550. A permanent 12 room building was completed in 1910 at a cost of \$38,215. Cyprus High School was constructed in 1919 serving grammar school, junior high, and high school students. By 1924, every available classroom in the Magna area was overflowing. Average class size was 40 students per teacher. Enrollment growth would continue district-wide, reaching its apex with more than 78,000 students in the late 1980's. Today approximately 57,000 students are enrolled in Granite District schools.

Granite School District

2024-25 Budget Organizational Section

In the 1920s, the fledgling District encountered serious financial obstacles. A bond election failed in November of 1920, but in January of 1921, a second election was successful. The cost of operating schools was \$7,639 per day. Today it is over \$3.5 million per school day.

Granite School District's history is filled with challenges and with successes as its teachers, students, and leaders have adapted to societal and educational changes throughout the century. Oscar Van Cott's dream that every child receive an opportunity to learn basic skills remains alive and has been expanded as more than 4,800 dedicated teachers, administrators, and support staff guide Granite District into a second century of service to its communities.

Location and Demographics

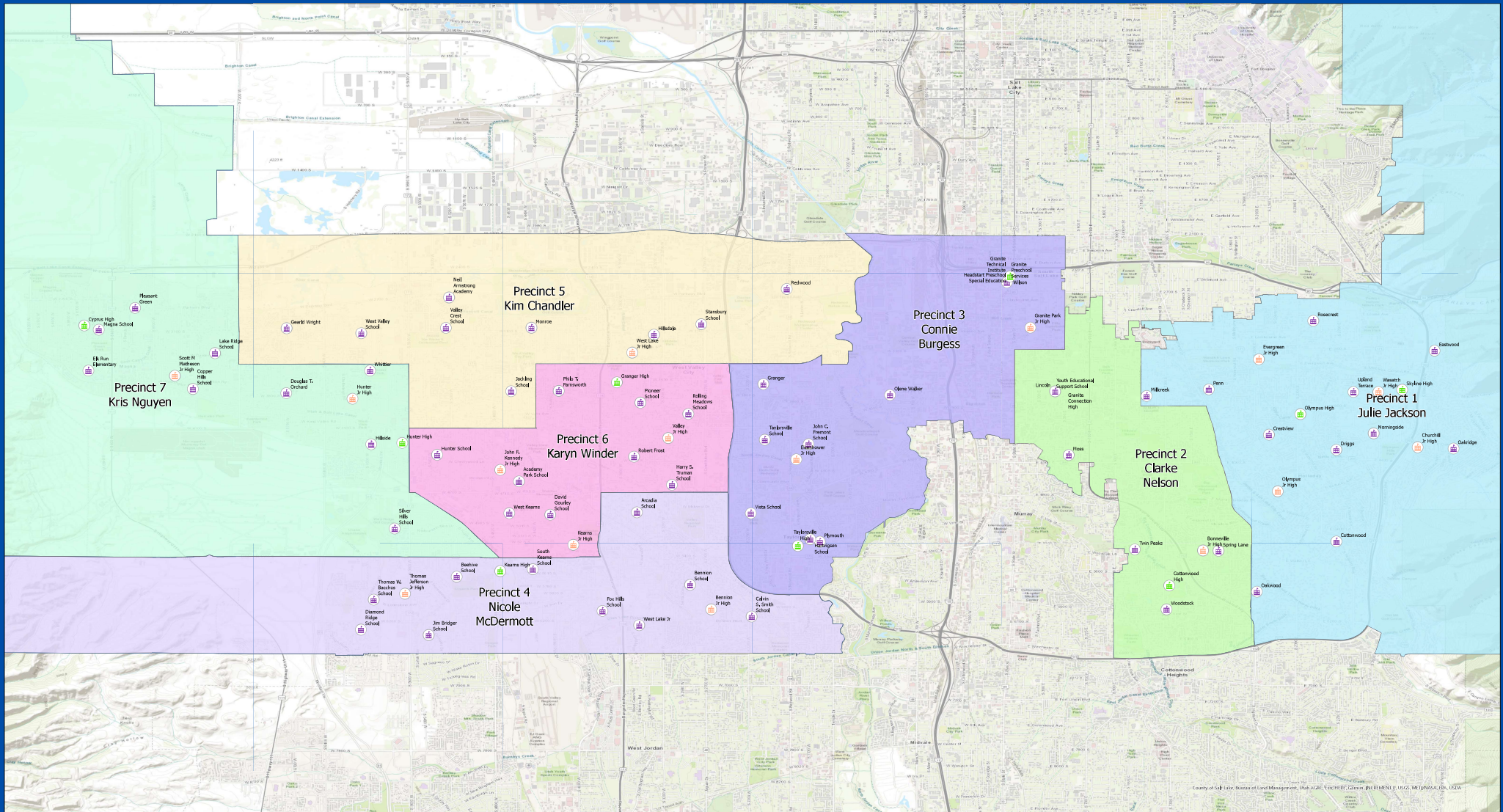
Granite School District is located immediately south of Salt Lake City. The District spans the Salt Lake Valley from the Wasatch Mountains on the east to the Oquirrh Mountains on the west. The District covers almost 300 square miles and includes several urban and suburban communities and provides educational opportunities for students in grades K-12.

The projected enrollment for the fall of 2024 is 57,141 students which is 1,171 students fewer than the previous year, with elementary schools enrollment decreasing by 455 students, junior high schools decreasing by 350 students, and high schools decreasing by 357 students. No significant change is expected in the enrollment numbers for the special programs offered by the District in 2024-25. Granite's enrollment peaked in 1992-93 with 78,819 students and enrollment numbers went down every year until the fall of 2008 when enrollment increased by 317 students. Over the past five years, Granite has been through a period of steadily decreasing enrollment, with enrollment decreasing by an average of approximately 2% each year. This trend is a result of an aging population in many geographical areas of the District (fewer K-12 students in those areas) along with an increased availability of charter schools, resulting in more parents within the District boundaries choosing to enroll their children in charter schools.

For the 2024-25 school year, the District will operate 8 accredited high schools, 15 junior highs, and 56 elementary schools, along with several special schools and educational centers. The District is an equal opportunity employer and actively recruits teachers from universities throughout the nation. Certificated employees are hired to teach students in District schools and centers. Classified and secretarial employees are also hired to support the instructional activities in the District.



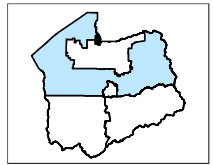
Driggs Elementary kindergarteners celebrate the start of the school year to cheers from students at the school



- Legend**
- Clarke Nelson
 - Connie Burgess
 - Julie Jackson
 - Karyn Winder
 - Kim Chandler
 - Kris Nguyen
 - Nicole McDermott
 - ELEM
 - HIGH
 - JR HIGH



Precinct Boundaries 2024-25



Granite School District

Governance and Fiscal Independence

The District is governed by a Board of Education comprised of seven board members. Each board member is independently elected from a geographic precinct in the District. Board members serve for a period of four years at which time they may choose to run for re-election. The Board of Education directly appoints two principal officers, the Superintendent and the Business Administrator/Treasurer. Both positions are established and required by State law. Other administrative employees are recommended by the Superintendent and are then approved by the Board.



*Granite School District Board of Education, Superintendent, and Business Administrator
Back row (left to right): Karyn Winder, Connie Burgess, Clarke Nelson, Kim Chandler, Julie Jackson
Front row (left to right): Todd Hauber, Kris Nguyen, Nicole McDermott, Rich Nye*

The District is fiscally independent. The laws of the State of Utah give the District power to levy taxes, determine fees and other charges, approve and modify budgets, and issue debt without approval from any other government. There are some administrative approvals required of Salt Lake County and the State Tax Commission for the purpose of assuring that the District has followed the laws regarding budgeting and assessing taxes, but there are no substantive approvals required. The District is also subject to the general oversight of the Utah State Board of Education. This includes a budget approval process that is compliance oriented and is more ministerial in nature than substantive.

Granite School District

2024-25 Budget
Organizational Section

Elected Officials

<u>Board of Education</u>	<u>Initial Term Began</u>	<u>Present Term Began</u>	<u>Present Term Expires</u>
Nicole McDermott, President Precinct IV	January 2019	January 2021	December 2024
Kris Nguyen, Vice President Precinct VII	August 2020	January 2023	December 2026
Connie Burgess, Member Precinct III	January 2003	January 2023	December 2026
Kim Chandler, Member Precinct V	January 2023	January 2023	December 2026
Julie Jackson, Member Precinct I	January 2021	January 2021	December 2024
Clarke Nelson, Member Precinct II	January 2021	January 2021	December 2024
Karyn Winder, Member Precinct VI	January 2015	January 2023	December 2026

The term of office for a Board member is four years, beginning on the first Monday in January following the November election.

Appointed Officials

	<u>Initial Appointment</u>	<u>Present Term Began</u>	<u>Present Term Expires</u>
Dr. Richard K. Nye Superintendent	July 2021	July 2023	June 2025
Todd Hauber Business Administrator/Treasurer	October 2022	October 2022	October 2024

The term of office of the Superintendent and Business Administrator/Treasurer is two years.



ADMINISTRATION 2024-2025

BOARD of EDUCATION

Superintendent of Schools
Dr. Rich K. Nye

Superintendent's Office

Communications Ben Horsley <i>Chief of Staff</i>	Human Resources Dr. Patrick Flanagan <i>Director</i>	Granite Police Randy Porter <i>Chief of Police</i>
Information Technology Rick Anthony <i>Chief Information Officer</i>	Policy & Legal Services Doug Larson <i>General Counsel</i>	

Business Services
Todd Hauber
Business Administrator

Accounting & Printing
Chris Lewis

Budget Development
Brian Ipson

Nutrition Services
Dana Adams

Payroll
Richard Welch

Purchasing & Warehouse
Jared Gardner

Risk, Property & Record Management & Student Accounting
Steven Thompson

Support Services
Donald Adams
Assistant Superintendent

Architecture, Engineering & Construction
Justin Naegle

Emergency Management
Roger Brooks

Energy Management
Steven Forbes

Maintenance
Rex Goudy

Planning & Boundaries
Steve Hogan

Transportation
Dr. Dave Gatti

School Leadership & Improvement
John Welburn
Assistant Superintendent

Elementary Schools
Jon Adams
Cindy Dunn
Natalie Hansen
Shauna Jensen
Lynne Rada

Secondary Schools
Rich Nielsen
Steve Perschon
Craig Stauffer

Administrator Onboarding
Dr. Bill Kenley

PBL & Talent Development Administrator
Rob McDaniel

Organizational Effectiveness
Dr. Aaron Wilson

Teaching & Learning
Leslie Bell
Assistant Superintendent

Career & Technical Ed
James Taylor

College & Career Readiness
Scott Bell

Educational Equity
David Gomez

Granite Education Foundation
Family & Community Engagement
Jadee Talbot

Preschool Services
Nannette Barnes

Special Education
Dr. Bryce Day

Prevention & Student Placement
Jared Reynolds

Curriculum and Instruction
Dr. Noelle Converse

Granite School District Schools
115
56 Elementary School Principals - 15 Junior High School Principals - 8 Senior High School Principals
7 Specialty School Program Administrators

Granite School District

2024-25 Budget
Organizational Section

Board Vision & Mission Statement

The Granite School District Board of Education’s goals for the future are summarized in the District’s vision:

“Graduate every student with academic excellence for lifelong success”

The District’s mission statement further explains how the District intends to get there:

“Working together with families and the community to empower students to achieve their highest potential by fostering a safe, inclusive, and innovative learning environment to inspire lifelong success, critical thinking, and responsible citizenship.”

Graduate of Granite: Strategic Plan

Granite School District has adopted and implemented a proficiency-based learning approach to education. Academic proficiency started as the driver, but soon several social skills and dispositions were also identified as important traits of a graduate of Granite. Through internal collaboration and adjustment based on feedback from the community through the District Community Council, several characteristics of a Graduate of Granite were developed.



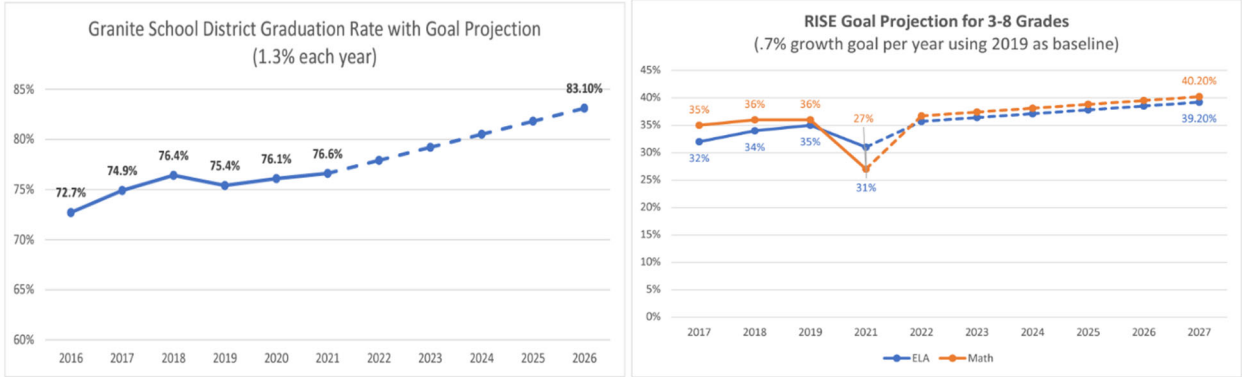
Led by the vision and direction of the Board and Superintendent Richard K. Nye, in the 2021-2022 school year, district executive leadership and associated department directors worked through a collaborative process to develop a strategic plan to guide and ensure implementation through eighty schools.

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Strategic Goals: The two overarching strategic goals of Granite School District are to increase graduation rates and to increase literacy and numeracy proficiency. These goals are tightly aligned with measures that inform our practice and ensure every student is prepared to be successful in college, career, and life. Granite School District is committed to these goals and using the associated measures in our continuous improvement work.

- By 2027, Granite School District’s high school graduation rate will be 83% or above.
- By 2027, Granite School District’s math and English language arts proficiency will be 39% of above.



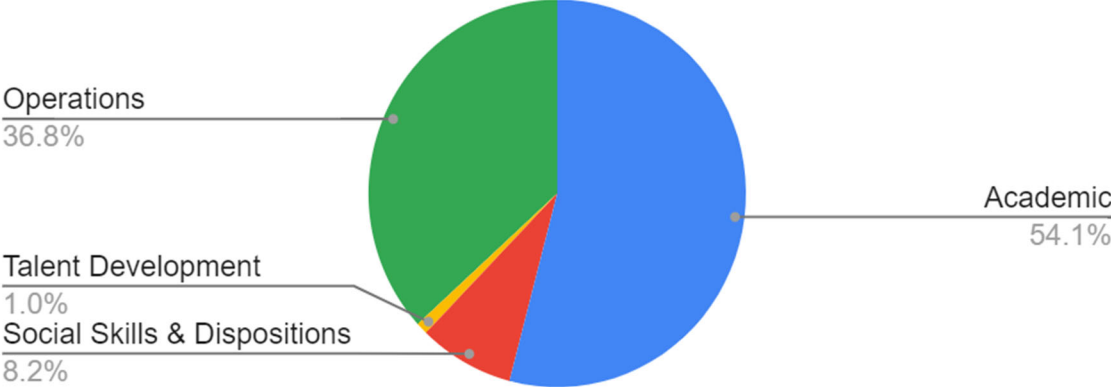
Strategic Priorities: Our district-wide work is centered around the two strategic goals of graduation and proficiency. Three priorities have been developed to attain these goals. The Academic Priority and the Social Skills and Dispositions Priority provide the path to facilitate the academics, culture, and climate at school sites, while the Talent Development Priority increases the internal capacity of employees, external support systems, and resources that will enable accelerated student achievement. The District continues to prioritize efficiency in operations and fiscal responsibility to support the priorities and goals established by the District.



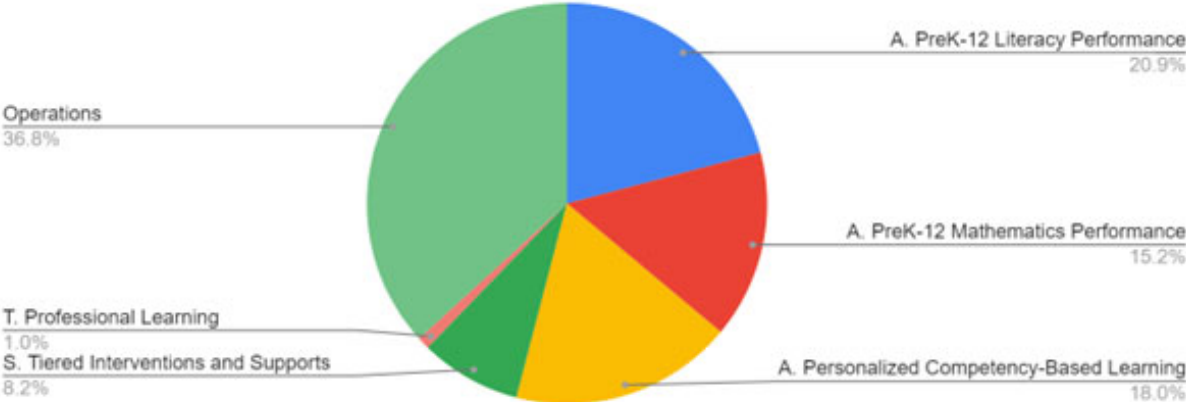
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Budget Alignment: New revenue resources have been prioritized and aligned with the strategic priorities outlined. The allocation of new revenues by strategic priority is highlighted below.



The following chart further breaks down the prioritization of resources by strategic objective within each priority:



Other Major Initiatives

Teacher Recruiting and Retention

For the past several years, school districts throughout Utah have struggled to fill teaching positions. Like other districts, Granite has had to look beyond the State to fill open positions every school year. These teacher shortages are most pronounced for elementary education, math, science and special education. Additionally, a high percentage of new teachers end up leaving the profession within a few short years. While the Utah State Board of Education and the Utah Legislature grapple with solutions on a state-wide level, Granite School District is working to ensure each classroom has a qualified educator.

The District is committed to offering teachers a competitive salary and benefit package in order to attract and retain the best classroom teachers. The 2024-25 budget includes an estimated 2.0% cost of living increase for district teachers in addition to a \$504 raise through the Educator Salary Adjustment Program for each full-time educator. Granite will also continue to offer affordable insurance plans for all employees, whereas neighboring districts have opted to move to plans with higher premiums, deductibles, and out-of-pocket maximums.

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In 2019, the District opened an on-site medical clinic where employees and their families will have access to free urgent care, free basic health care, and prescriptions with no co-pays. The medical clinic is the first of its kind in Utah.

Along with diligent recruiting efforts, the District remains focused on helping new teachers hurdle challenges and hone their skills through the Great Beginnings mentor program.

Capital Improvement Planning

Within Granite School District’s 100+ years of education there have been different phases. Some of these phases were periods of growth where new schools were built up in burgeoning communities. Other periods involved consolidation and substantial boundary realignments. Granite School District is currently experiencing a new phase in its history with unprecedented challenges.

Through the years, Granite’s capital budget has been sufficient to cover the needs of school buildings, with the occasional bond or property tax increase to make up the difference. Although growth has slowed during the past several years, the need for building repairs, renovations and rebuilds is now swiftly out-pacing available funding. This new phase in Granite’s history requires a distinct approach to ensure that students receive a high-quality education now and in years to come.

The Granite School District Board of Education has explored multiple long-term capital planning options to ensure that buildings meet the needs of students. The Board worked with financial consultants to develop the best possible funding options to address capital needs in the District.

Beginning in late 2016, the District took major steps to educate the public on the current capital needs in the District and the potential solutions put forth by the Board of Education. District representatives hosted informational meetings in every high school network, along with presentations to school community councils, elected officials, townships, and city offices. The District also produced educational materials and sent out an informational mailer to all active voters in the District.

The District placed a \$238 million bond proposal on the November 2017 general election ballot. Voters approved the bonding proposal. Of the projects financed with bond proceeds, construction is currently in progress on the Cyprus High and Skyline High rebuilds, with construction completed on rebuilds at Olene Walker Elementary and South Kearns Elementary and remodels/additions at Hunter High, Evergreen Junior High, Valley Junior High, Driggs Elementary, and Rosecrest Elementary.

When voters approved the 2017 bond election, the District promised to shift the Debt Service levy to Capital Outlay when bond payments began to decrease. In accordance with this plan, in past fiscal years, the District has shifted property tax revenues from the Debt Service Levy to Capital Outlay, significantly increasing revenues in the Capital Outlay Fund. This plan proceeds forward in 2024-25, with a planned increase in the Capital Local Levy as the rate in the Debt Service Levy decreases. These increased property tax revenues are necessary to facilitate the ongoing rebuilds of Cyprus High and Skyline High along with future capital projects to rebuild, renovate, or add on to school buildings at West Kearns Elementary, Smith Elementary, Moss Elementary, and Plymouth Elementary, and Taylorsville High School along with various other buildings. For full details on rollout of future projects, see gsdfuture.org.

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The capital improvement plan is based on a “worst first” schedule. 31 schools were included in the initial phase of the plan. 7 of those have been completed and two are currently in progress, as outlined above. Two elementary schools originally included have been closed and removed from the plan. Historic increases in construction costs have caused the original timeline for school rebuilds and remodels to be pushed back significantly. While originally projected to have start dates from 2018 to 2028, these projects now are projected with start dates through 2037. Between fiscal years 2026 and 2038, \$1.2 billion in funds are expected to be generated through the portion of the capital local levy used to fund these construction projects on a pay-as-you-go basis. The actual rollout of projects will be made to fit within these available funds and future cost increases will continue to play a large role in the speed of the rollout.

Through 2022-23, construction costs for the above projects were paid using proceeds from the bond issuances and the transactions were recorded in the Bond Projects Fund. In February 2023, the remaining bond funding was exhausted and the construction costs for both the Skyline High and Cyprus High projects shifted to the Capital Outlay Fund and have been financed since then with the increased property tax revenues described above. Cyprus High is scheduled to be completed in the summer of 2025 and Skyline High is scheduled to be finished in the summer of 2026.

Additionally, construction on the West Lake STEM Jr High building has continued in 2023-24, with planned completion this summer. The building will be in use for the 2024-25 school year. This project was financed through a combination of funds from the earthquake insurance settlement for the damage sustained at West Lake Junior High School during the 2020 earthquake, one-time state funds, and federal disaster relief grants through the Federal Emergency Management Agency (FEMA).

The District has also been working for the past few years to update security infrastructure at all school sites. Security upgrades have been completed or are in progress for all elementary school sites. The most noticeable aspect of these upgrades is an extra set of security doors, which require all visitors to enter the main office and be approved by staff prior to entering the building. HB 61 in the 2023 Legislative Session and HB 84 in the 2024 Legislative Session established additional safety requirements for public schools through the state of Utah. The District has received a \$3.1 million state school safety grant which will assist the District in installing upgraded door locks, camera packages, key card entry systems, video doorbells, and ballistic film in school buildings.

Budgetary & Financial Goals

District fiscal policy requires fiscal administrators (both at the school and District level) to establish balanced budgets in each of the programs they oversee. The District has a long-standing history of doing so, which has enabled the District to remain in a healthy financial position and provide a quality education to the students within its boundaries.

Annually, the General Fund budget includes the following components of fund balance:

- Undistributed reserve of 5% of budgeted expenditures as permitted by Utah law (53G-7-304)
- 130% of the actuarially determined liability of District-provided retirement benefits, allowing for some fluctuation in the amount of the liability
- 100% of the liability for employee compensated absences
- 25% of total self-insurance expenditures for the year to allow for unexpected self-insurance costs

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- Funding for future core curriculum adoptions, based on historical costs with projected inflation
- Funding for other planned projects and initiatives, as approved by the superintendent and Board of Education

Fund Accounting

The accounts of the District are organized on the basis of funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for by providing a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance, revenues and expenditures. District resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The District utilizes the following funds:

Governmental Funds - Major

The General Fund - This is the operating fund of the District and accounts for all revenue and expenditures except those legally required or those required for sound financial management to be accounted for in another fund.

Capital Outlay Fund - The Capital Outlay Fund and the Bond Projects Fund account for the costs incurred for acquiring and improving sites, constructing and remodeling facilities, and procuring equipment necessary for providing educational programs for all students within the District.

Debt Service Fund - The Debt Service Fund accounts for the accumulation of resources used for the payment of general obligation bond principal and interest.

Governmental Funds - Other

School Lunch Fund - The School Lunch Fund receives most of its revenues from State and Federal sources and is legally restricted to using such revenues to provide food services to students.

Granite Education Fund - The Granite Education Foundation Fund is established to secure and manage donations which are used to foster, promote, and enhance public education programs. These funds are received through the tax-exempt non-profit organization formed to exclusively benefit the District.

Pass-Through Taxes Fund – The Pass-Through Taxes Fund is used to account for incremental tax revenues collected by Salt Lake County and paid directly to Community Development and Renewal Agencies (CDRA) and property tax revenue related to the charter school levy.

District Activity Programs Fund – The District Activity Programs Fund is used to account for monies that flow into individual schools in the District including athletic programs, class fees, vending receipts, student activity fees, etc. These funds are used to support various curricular, co-curricular, and extracurricular activities and are administered by the School District.

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Internal Service Funds (Proprietary Funds)

Printing Services Fund - The Printing Services Fund is used to account for the revenues and expenses associated with providing printing services by the District’s Printing Services department to other departments of the District on a cost-reimbursement basis.

Self-Insurance Fund – The Self-Insurance Fund was created to account for the costs of the District’s self-insured plans for medical insurance, industrial insurance and unemployment compensation. Annual premiums are charged to the other funds based upon total projected expenditures. Benefit payments plus an administrative charge are made to third-party administrators who approve and process all claims.

Budget Basis

Budgets are legally required and have been adopted for all governmental funds. Budgets are also adopted for proprietary funds. Budgets are presented on the modified accrual basis of accounting for governmental funds, and on the accrual basis for all proprietary funds. These budgets are adopted on a basis consistent with Generally Accepted Accounting Principles (GAAP). Unencumbered annual appropriations lapse at fiscal year-end. A commitment of fund balance is established for all encumbered appropriations that are carried forward into the new year.

Utah Law Governing School Districts’ Budgeting Procedures

Utah Law governs the District’s budget procedures and this budget has been prepared accordingly. The following is a summary of the significant provisions applicable to Utah School District budgets:

53G-7-302 School district and charter school budgets.

- (1) As used in this section:
 - (a) “Budget officer” means:
 - (i) for a school district, the school district’s superintendent; or
 - (ii) for a charter school, an individual selected by the charter school governing board.
 - (b) “LEA governing board” means:
 - (i) for a school district, the local school board; or
 - (ii) for a charter school, the charter school governing board.
- (2) Before June 1 of each year, the budget officer shall prepare a tentative budget, with supporting documentation, to be submitted to the budget officer’s LEA governing board.
- (3) The tentative budget and supporting documents shall include the following items:
 - (a) the revenues and expenditures of the preceding fiscal year;
 - (b) the estimated revenues and expenditures of the current fiscal year;
 - (c) for a school district, an estimate of the revenues for the succeeding fiscal year based upon the lowest tax levy that will raise the required revenue, using the current year’s taxable value as the basis for this calculation;
 - (d) a detailed estimate of the essential expenditures for all purposes for the next succeeding fiscal year; and
 - (e) the estimated financial condition of the school district or charter school by funds at the close of the current fiscal year.
- (4) The tentative budget shall be filed with the district business administrator or charter school executive

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director for public inspection at least 15 days before the date of the tentative budget's proposed adoption by the LEA governing board.

53G-7-303 LEA governing board budget procedures.

(1) As used in this section:

(a) "Budget officer" means:

- (i) for a school district, the school district's superintendent; or
- (ii) for a charter school, an individual selected by the charter school governing board.

(b) "LEA governing board" means:

- (i) for a school district, the local school board; or
- (ii) for a charter school, the charter school governing board.

(2)

(a) For a school district, before June 30 of each year, a local school board shall adopt a budget and make appropriations for the next fiscal year.

(b) For a school district, if the tax rate in the school district's proposed budget exceeds the certified tax rate defined in Section 59-2-924, the local school board shall comply with Section 59-2-919 in adopting the budget, except as provided by Section 53F-8-301.

(3)

(a) For a school district, before the adoption or amendment of a budget, a local school board shall hold a public hearing, as defined in Section 10-9a-103, on the proposed budget or budget amendment.

(b) In addition to complying with Title 52, Chapter 4, Open and Public Meetings Act, in regards to the public hearing described in Subsection (3)(a), at least 10 days prior to the public hearing, a local school board shall:

- (i) publish a notice of the public hearing in a newspaper or combination of newspapers of general circulation in the school district, except as provided in Section 45-1-101;
- (ii) publish a notice of the public hearing electronically in accordance with Section 45-1-101;
- (iii) file a copy of the proposed budget with the local school board's business administrator for public inspection; and
- (iv) post the proposed budget on the school district's Internet website.

(c) A notice of a public hearing on a school district's proposed budget shall include information on how the public may access the proposed budget as provided in Subsections (3)(b)(iii) and (iv).

(4) For a charter school, before June 30 of each year, a charter school governing board shall adopt a budget for the next fiscal year.

(5) Within 30 days of adopting a budget, an LEA governing board shall file a copy of the adopted budget with the state auditor and the state board.

53G-7-304 Undistributed reserve in local school board budget.

(1) A local school board may adopt a budget with an undistributed reserve. The reserve may not exceed 5% of the maintenance and operation budget adopted by the local school board in accordance with a scale developed by the state board. The scale is based on the size of the school district's budget.

(2) The local school board may appropriate all or a part of the undistributed reserve made to any expenditure classification in the maintenance and operation budget by written resolution adopted by a majority vote of the local school board setting forth the reasons for the appropriation. The local school board shall file a copy of the resolution with the state board and the state auditor.

(3) The local school board may not use undistributed reserves in the negotiation or settlement of contract salaries for school district employees.

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53G-7-305 Limits on appropriations -- Estimated expendable revenue.

- (1) As used in this section:
 - (a) "Budget officer" means:
 - (i) for a school district, the school district's superintendent; or
 - (ii) for a charter school, an individual selected by the charter school governing board.
 - (b) "LEA governing board" means:
 - (i) for a school district, the local school board; or
 - (ii) for a charter school, the charter school governing board.
- (2) An LEA governing board may not make an appropriation in excess of its estimated expendable revenue, including undistributed reserves, for the following fiscal year.
- (3) An LEA governing board may reduce a budget appropriation at the LEA governing board's regular meeting if notice of the proposed action is given to all LEA governing board members and to the district superintendent or charter school executive director, as applicable, at least one week before the meeting.
- (4) For a school district, in determining the estimated expendable revenue, any existing deficits arising through excessive expenditures from former years are deducted from the estimated revenue for the ensuing year to the extent of at least 10% of the entire tax revenue of the district for the previous year.
- (5) For a school district, in the event of financial hardships, the local school board may deduct from the estimated expendable revenue for the ensuing year, by fund, at least 25% of the deficit amount.
- (6) For a school district, all estimated balances available for appropriations at the end of the fiscal year shall revert to the funds from which they were appropriated and shall be fund balances available for appropriation in the budget of the following year.
- (7) For a school district, an increase in an appropriation may not be made by the local school board unless the following steps are taken:
 - (a) the local school board receives a written request from the district superintendent that sets forth the reasons for the proposed increase;
 - (b) notice of the request is published:
 - (i) in a newspaper of general circulation within the school district at least one week before the local school board meeting at which the request will be considered; and
 - (ii) in accordance with Section 45-1-101, at least one week before the local school board meeting at which the request will be considered; and
 - (c) the local school board holds a public hearing on the request before the local school board's acting on the request.

53G-7-306 School district interfund transfers.

- (1) A school district shall spend revenues only within the fund for which they were originally authorized, levied, collected, or appropriated.
- (2) Except as otherwise provided in this section, school district interfund transfers of residual equity are prohibited.
- (3) The state board may authorize school district interfund transfers of residual equity when a district states its intent to create a new fund or expand, contract, or liquidate an existing fund.
- (4) The state board may also authorize school district interfund transfers of residual equity for a financially distressed district if the state board determines the following:
 - (a) the district has a significant deficit in its maintenance and operations fund caused by circumstances not subject to the administrative decisions of the district;
 - (b) the deficit cannot be reasonably reduced under Section 53G-7-305; and

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(c) without the transfer, the school district will not be capable of meeting statewide educational standards adopted by the state board.

(5) The state board shall develop by rule made in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, standards for defining and aiding financially distressed school districts under this section.

(6)

(a) All debt service levies not subject to certified tax rate hearings shall be recorded and reported in the debt service fund.

(b) Debt service levies under Subsection 59-2-924(5)(d) that are not subject to the public hearing provisions of Section 59-2-919 may not be used for any purpose other than retiring general obligation debt.

(c) Amounts from these levies remaining in the debt service fund at the end of a fiscal year shall be used in subsequent years for general obligation debt retirement.

(d) Any amounts left in the debt service fund after all general obligation debt has been retired may be transferred to the capital projects fund upon completion of the budgetary hearing process required under Section 53G-7-303.

53G-7-307 Warrants drawn by budget officer.

(1) As used in this section:

(a) "Budget officer" means:

(i) for a school district, the school district's superintendent; or

(ii) for a charter school, an individual selected by the charter school governing board.

(b) "LEA governing board" means:

(i) for a school district, the local school board; or

(ii) for a charter school, the charter school governing board.

(2) The budget officer of an LEA governing board may not draw warrants on school district or charter school funds except in accordance with and within the limits of the budget passed by the LEA governing board.

53G-7-308 Emergency expenditures.

This part does not apply to appropriations required because of emergencies involving loss of life or great loss of property.

53G-7-309 Monthly budget reports.

(1) As used in this section:

(a) "Budget officer" means:

(i) for a school district, the school district's superintendent; or

(ii) for a charter school, an individual selected by the charter school governing board.

(b) "LEA governing board" means:

(i) for a school district, the local school board; or

(ii) for a charter school, the charter school governing board.

(2) The business administrator or budget officer of an LEA governing board shall provide each LEA governing board member with a report, on a monthly basis, that includes the following information:

(a) the amounts of all budget appropriations;

(b) the disbursements from the appropriations as of the date of the report; and

(c) the percentage of the disbursements as of the date of the report.

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(3) Within five days of providing the monthly report described in Subsection (2) to an LEA governing board, the business administrator or budget officer shall make a copy of the report available for public review.

Budget Process

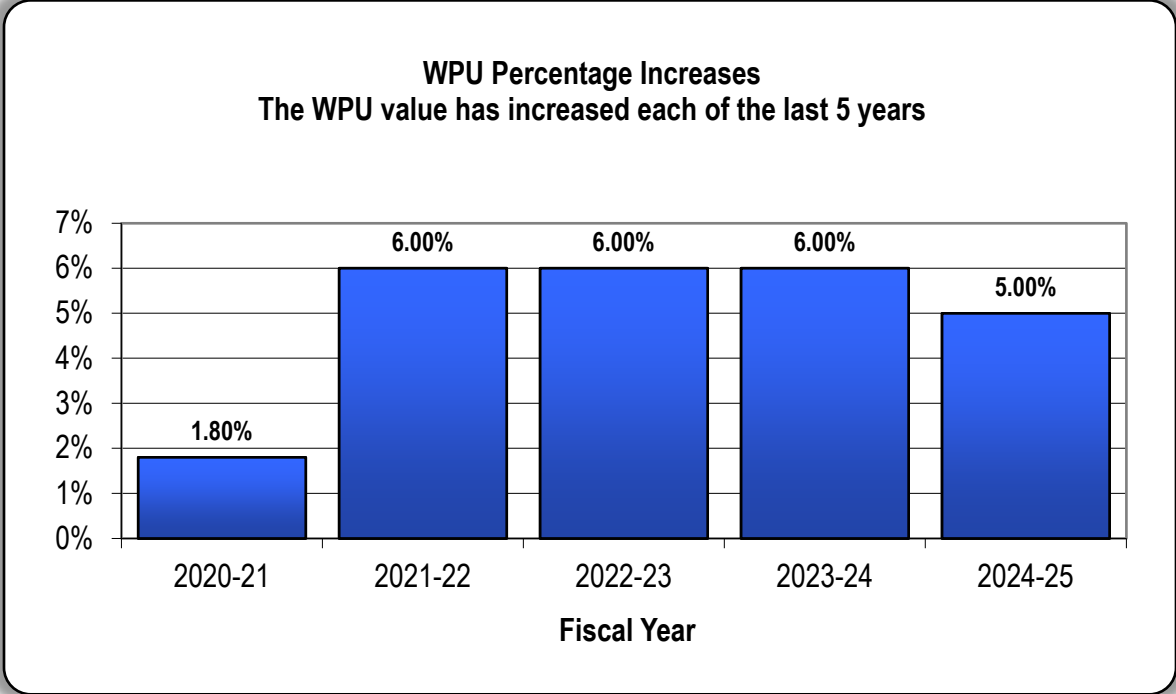
The budget process is a continual cycle, with the new year budget process overlapping the current year. Following is a summary of some of the critical components of the process:

Enrollment

The District receives funding from the State of Utah based upon the average daily membership (ADM) of enrolled students. Enrollment counts are taken frequently throughout the year and are used as a basis to estimate available funding. Each July, the District submits an annual report of ADM to the Utah State Office of Education. The 2024-25 fiscal year will be funded from the State based upon the ADM for 2023-24. A growth factor will be added to the ADM for any increase in enrollment on October 1st from one year to the next. Enrollment projections are also used to allocate school staffing, supplies and textbooks. The 2024-25 District funding levels for teacher staffing have not changed.

Utah State Legislature

The State Legislature holds 45-day sessions annually beginning on the third Tuesday of January. The legislative session is critical to the District’s budgeting process. An annual budget for public education is appropriated during the session. The State Board of Education then oversees the allocation of the budget to each of the State’s 41 school districts. The District begins to receive State revenue estimates towards the end of March. Much of the District’s detailed budget development occurs during April and May in order to have a budget available 15 days prior to the budget hearing held in June.



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Under Utah laws for funding public education, each district in the State is guaranteed a dollar amount (\$4,494 for fiscal year 2024-25) for educational programs per weighted pupil unit (WPU) for kindergarten, elementary, and secondary school students. This is known as the Minimum Basic School Program and currently includes restricted and unrestricted funding for educational programs. The unrestricted funds are provided primarily based upon average daily membership (ADM) of students enrolled in kindergarten through 12th grade. Restricted funds are provided for programs such as Special Education, Career & Technical Education (CTE), At-Risk Students, and Class Size Reduction.

The Basic Program is financed through what is commonly referred to as an equalized state funding formula. Under this system of funding, each district in the State is required to levy a basic tax rate (0.001408 per dollar of taxable value in 2024-25). State funds, which are acquired primarily through income tax revenues, are added to the proceeds of the required basic tax rate to guarantee the fixed amount per student. The effect of the State funding system is that 63% of the District's General Fund is financed by State appropriations and 27% is financed through property taxes.

The level of revenues received from the basic tax rate make no difference to the overall budget of the District. The amount received per student in ADM will always be the amount guaranteed by the Legislature. What changes each year is the portion that is provided by local tax as compared to the portion provided by State funds, but the total will always be the guaranteed amount per student.

Capital Outlay

The District Support Services Division receives requests from schools and departments about facility needs throughout each school year. Annually, a list of needed projects is developed with input from a committee of school and district staff. These projects are prioritized and help to determine the capital plan and budget for the following year. Major rebuilds and renovations budgeted in the Capital Outlay Fund are prioritized separately with property tax funds generated specifically for that purpose. School rebuilds and renovations are prioritized on a "worst first" basis – see gsdfuture.org for more details about the planned rollout of phase one of the current District capital improvement plan.

Budget Requests (Planned Spending)

Department directors submit annual budget requests for their departments and programs. School principals submit annual capital budget requests. School operating budgets are established based upon estimated enrollment. All of the requests, including any requested increases to operating budgets, are reviewed and prioritized by the Superintendency and the Board of Education. Necessary adjustments are made and the budget is balanced with projected revenues. The completed budget is presented to the Board for final approval at a budget hearing held in June.

Budget Calendar

The timing involved in compiling the necessary information to prepare and present the budget is as follows:

September – An independent audit is completed for the prior fiscal year. The fund balances for each fund are set based upon the audit. Also, carryovers for State, Federal, and local programs are set.

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October – Teacher staffing is finalized based upon October 1st enrollment.

December-February – The budget is updated for the current fiscal year. Revenues are reevaluated to determine adjustments to the budgeted revenue that was prepared eight months earlier.

February – The Planned Spending process gathers preliminary local, state, and federal program requests.

March-April – The State Legislature establishes the new value for the WPU. The District’s assessed valuation is projected. The State provides preliminary projections for State funded programs. An estimated enrollment is established and teacher/pupil ratios are set. The Board of Education holds study sessions as needed to discuss administrative recommendations, establish budget priorities, and to assure compliance with the District’s mission, goals, and major objectives.

June 1 – The proposed budget is made available for public review.

June 18 – A formal budget hearing is held, and the tentative budget is officially adopted.

August – A Truth-in-Taxation Hearing is scheduled if necessary. (Date & time set by the Salt Lake County Auditor’s Office)

Amendments to the Budget

Once adopted, the budget can be amended throughout the fiscal year, as necessary, by the Board of Education. The Board, upon recommendation of the Superintendent, can approve reductions in appropriations. An increase in appropriations requires notice published in a newspaper of the date, time, and place of a public hearing on the proposed changes. After receiving public comment, the Board can then take action on the amendments. The budget of the Granite School District is usually amended once each year, when the Board also takes action on the new fiscal year budget.

Budget Administration and Management Process

All school principals and department directors are required to monitor their budgets and ensure that any account deficits are resolved promptly. Users of budgeted accounts are provided with access to detailed reports to help facilitate this task. In addition, the Budget Department monitors all budgeted accounts in the District and establishes daily control over expenditures.

Revenues and Expenditures

Revenues and expenditures are shown in detail in the Financial Section for each fund. Major sources of revenues and objects of expenditure for the District are summarized below.

Revenues

Property Taxes - Property taxes are levied to provide for the operating, capital outlay, and debt service funds of the District. By June 8 of each year, the Salt Lake County Auditor’s office provides the District with a certified tax rate. After receiving the certified tax rate from the county, the District’s property tax rates can be

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determined. The Basic Program tax rate is set by the Legislature; all other rates are set by the Board of Education with rate ceilings set by State law.

The following chart shows the tax levies to be set by the District in 2024-25:

Tax Levies	Authorization	Proposed FY25 Rate	Max by Law
Basic	53F-2-301	0.001408	Set by Legislature
Voted Local	53F-2-601	0.000742	0.001600
Board Local	53F-2-602	0.001621	0.002500
Capital Outlay	53F-8-401	0.001558	0.003000
Debt Service	51-5-4	0.000675	Sufficient



For many years, the District levied a tax rate for debt service. The funds raised from this levy were used for the payment of principal, interest and related costs on general obligation bonds. In June of 1996, the final payment was made on the outstanding bonds and the District was debt free until May 2010. The tax rate that previously had been used for debt service was moved into the Capital Outlay Fund beginning in fiscal year 1997. This move allowed the District to finance many capital projects on a pay-as-you-go basis and avoid interest costs on long-term borrowings.

Economic conditions and low borrowing rates in 2009 and 2010 created a favorable climate to finance major building projects with general obligation debt. The District taxpayers went to the polls in November 2009 and approved a \$256 million bond proposal. The District issued \$80 million of general obligation bonds in May 2010 and established a debt service levy for fiscal year 2011 in order to make the bond payments. Creating the debt service levy did not increase property taxes in the District because the levy was moved back from the Capital Outlay Fund.

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District voters approved another \$238 million bond proposal in November 2017. The District used the bond financing to rebuild Cyprus and Skyline high schools and to rebuild and renovate other school facilities. The Debt Service levy for the 2018-19 budget was increased in accordance with the language on the ballot proposal. As bonds issuances are paid off in future years, the District plans to continue shifting the Debt Service levy to the Capital Outlay Fund.

The proposed tax rate for 2024-25 is 0.006004. The effect of the estimated rate is that the Granite School District annual property tax bill per \$528,200 of home value (the average home value in the District) is \$1,744. The certified tax rate, as defined in State law, provides the same tax revenues from one year to the next.

The proposed property tax rate for fiscal year 2024-25 exceeds the certified tax rate and will require a truth in taxation hearing to be held on August 6th. The increased property tax revenue in the 2024-25 budget will flow to the Capital Outlay Fund and is part of the continued rollout of the long-term District capital improvement plan and will facilitate the ongoing rebuilds of Cyprus High and Skyline High along with future capital projects to rebuild or renovate school buildings. A portion of this increase is offset by a decrease in the property tax rate for the Debt Service Levy. The budget has been prepared making every effort to ensure the lowest property tax rates that will generate the revenues required to meet District operational and capital needs in 2024-25.

Registered Vehicles Fee-in-Lieu - Prior to 1992, motor vehicles were assessed a tax based on individual entity tax rates where the vehicle was registered. Beginning January 1, 1992, all motor vehicles in Utah were assessed at a rate of 1.7% of market value. The revenues collected in each county from the uniform rate were distributed by the County to each taxing entity in the same proportion in which revenue collected from other property tax is distributed. For tax year 1998, vehicles were assessed at 1.5% of market value. Beginning January 1, 1999 vehicles are now charged a fee based upon the age of the vehicle instead of the market value of the vehicle.

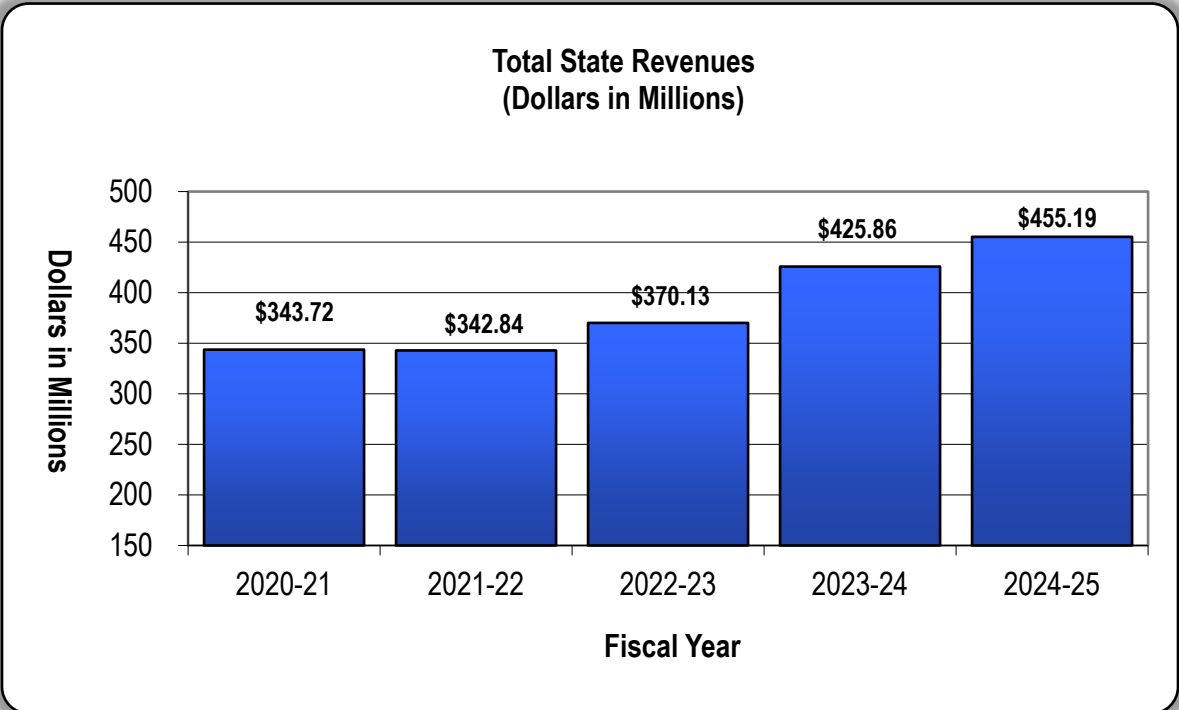
Interest on Investments - The District earns interest on funds invested until they are needed to cover expenditures. The District invests funds in accordance with the Utah Money Management Act. The interest earnings are credited to each fund based on the cash balance of the fund during the fiscal year.

Other Local Revenue Sources – The District receives revenues from several local sources, including rental of its facilities to individuals or groups in the community for gatherings or athletic competitions, leasing of space to entities for cell phone towers, and a local partnership with United Way of Salt Lake to provide various community services at partner schools.

Granite School District

2024-25 Budget
Organizational Section

State Sources - The State provides about 63% of the total General Fund revenues. Most of the State revenues are allocated based upon student enrollment. The School Lunch Fund also receives a reimbursement from the State for each student lunch served from the State liquor tax revenue.

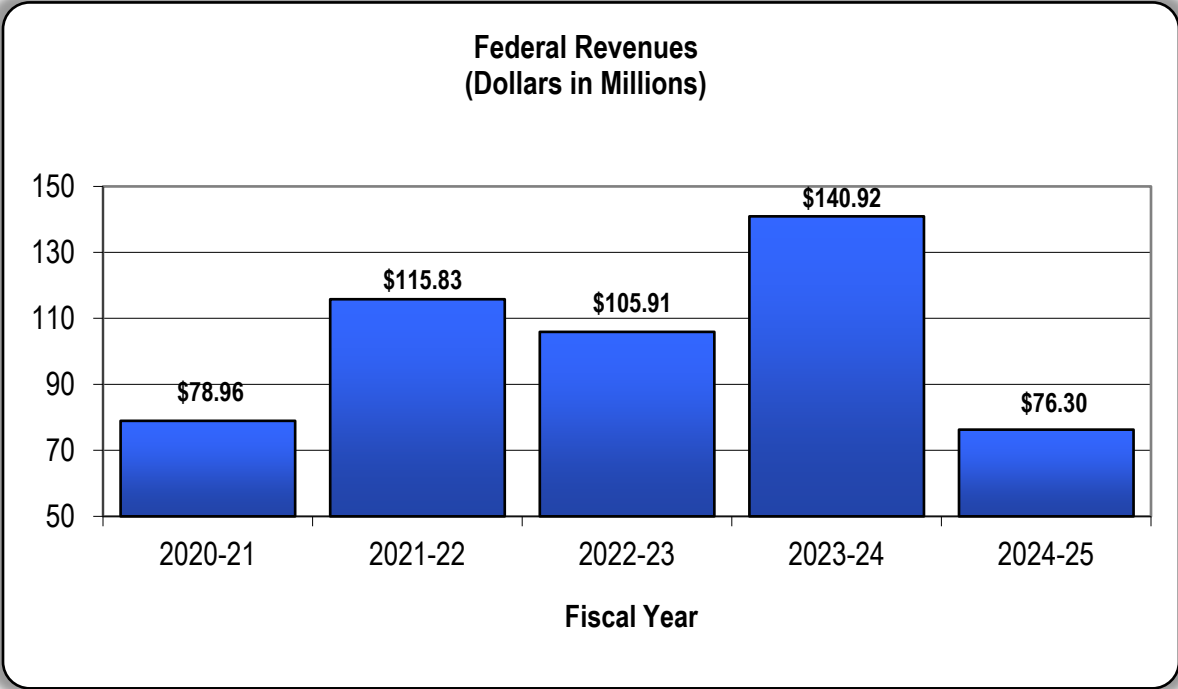


Students from Jim Bridger Elementary visit the state capitol during the 2024 legislative session

Granite School District

2024-25 Budget Organizational Section

Federal Sources - The Federal Government provides funding (both direct and through the Utah State Office of Education) for specific programs. The major areas of support include Special Education, Title I, and School Lunch. Federal revenues increased significantly in 2021-22, 2022-23, and 2023-24 as a result of funding related to the COVID-19 pandemic (The CARES & American Rescue Plan Acts). The final portion of the COVID relief funding (ESSER ARP) will be ending on September 30, 2024, creating a sharp decline in budgeted federal revenues in 2024-25. Additionally, work at Westlake STEM Jr High, which was financed partially through federal FEMA funds, will be completed in August 2024.



Expenditures

Salaries and Benefits - Salaries and benefits account for 68% of the 2024-25 total budget for all funds and 88% of the total General Fund budget. The District negotiates with the Granite Education Association (GEA) for teachers and with the Granite Education Support Professionals Association (GESPA) for classified employees. The proposed budget for 2024-25 includes an estimated cost of living adjustment for district employees of 2.0%.

Some of the major benefits provided to employees are Utah State Retirement, Social Security, health and accident insurance, industrial insurance, life insurance, and unemployment insurance.

The District contributes to the State and School Divisions of the following cost-sharing multiple-employer defined benefit pension plans administered by the Utah Retirement Systems (URS) and Plans (Systems).

- Tier 1 Public Employees' Contributory Retirement System
- Tier 1 Public Employees' Noncontributory Retirement System

Granite School District

2024-25 Budget
Organizational Section

- Tier 2 Public Employees' Contributory Hybrid System

The URS provides retirement, disability, and death benefits to participants in the plans.

The Systems are established and governed by the respective sections of Title 49 of the Utah Code. The Utah State Retirement and Insurance Benefit Act in Title 49 provides for the administration of the Systems under the direction of the Utah State Retirement Board whose members are appointed by the Governor. The Systems issue a publicly available financial report that includes financial statements and required supplementary information for the Systems. A copy of the report may be obtained by writing to the Utah Retirement Systems, 540 East 200 South, Salt Lake City, UT 84102 or visiting the website: www.urs.org.

The contribution requirements of the Systems are authorized by statute and specified by the Utah State Retirement Board. The District's required contribution rates (actuarially determined) for 2024-25:

- Plan members in the Tier 1 Public Employees' Contributory Retirement System are required to contribute 1.00% of annual covered salary, and the District contributes 22.20% of annual covered salary.
- For employees participating in the Tier 1 Public Employee's Noncontributory Retirement System, the District contributes 21.69% of annual covered salary.
- Plan members in the Tier 2 Public Employees' Hybrid Retirement System are required to contribute 0.70% of annual covered salary, and the District contributes 19.52% of annual covered salary.

The District participates in a defined contribution plan under Internal Revenue Code Section 401(k) to supplement retirement benefits accrued by participants in the Systems. For 2024-25, participating employees will have a contribution automatically made by the District based on the following:

- Tier 1 Public Employees' Noncontributory Retirement System - 1.50% of covered salaries.
- Tier 2 Public Employees' Contributory Hybrid Retirement System – 0.70% of covered salaries.
- Tier 2 Public Employees' Contributory Defined Contribution Plan - 10.00% of covered salaries.

Employees participating in the Systems can make additional contributions to the 401(k) plan up to specified limits. Contributions and earnings may be withdrawn by the employee upon termination or may be used as supplemental income upon retirement. The 401(k) plan funds are fully vested to the participants at the time of deposit. Plan assets are administered and held by URS and the URS has the authority to establish or amend contribution requirements and other plan provisions.

The District is self-insured for employee health and accident insurance and workers' compensation. Benefit payments plus an administrative charge are made to third-party administrators who approve and process all claims. All transactions of the plans are recorded in the Employee Benefits Self-Insurance Fund. The proposed budget for the Self-Insurance Fund includes \$85.0 million in expenditures for 2024-25.

Granite School District

2024-25 Budget Organizational Section

Purchased Services - Purchased services include three types; professional, property, and other. Professional services include such areas as architectural, police, audit, and legal. Property services include such expenses as water, sewer, garbage, equipment repair, and building rental. Other services include mileage and travel reimbursement to employees, telephone services, and liability and property insurance.

Supplies - Supplies include items such as instructional supplies, textbooks, library books, audiovisual materials, and equipment less than \$5,000. Also included would be supplies for District departments and programs, and custodial and maintenance supplies.

Property and Equipment - The majority of the expenditures in this category are in the Capital Outlay Fund and the Bond Projects Fund. Examples of Capital Outlay Expenditures are purchases of land, school buses, vehicles, and equipment greater than \$5,000.

Other Objects - Principal and interest payments on general obligation bonds are the major expenditures in this category. Also included in this category are association dues, legal settlements, and training for transportation employees.



Whittier Elementary was designated as a STEM Gold School in the 2023-24 school year and celebrated with STEM activities for students



The Granite Unified Team competing in the Special Olympics basketball tournament



Financial Section

Granite School District

2024-25 Budget
Financial Section

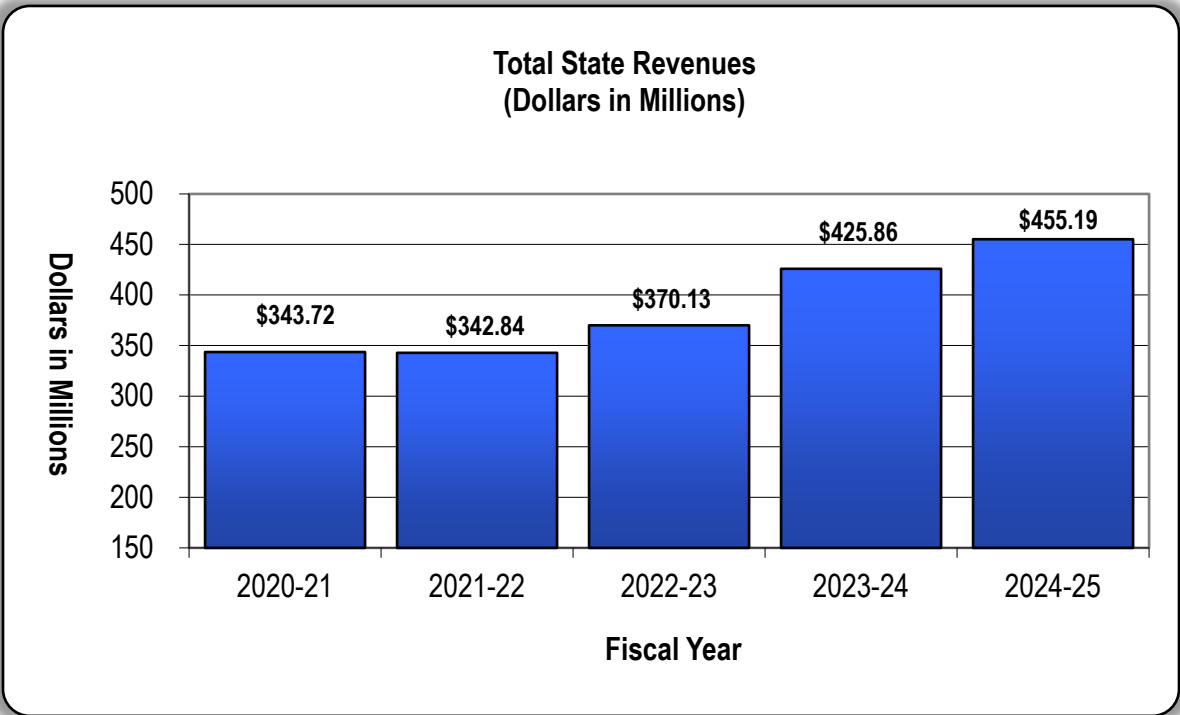
Major Revenue Sources

State Revenues

The Utah Legislature provides funding to local school districts through the Minimum School Program (MSP). The MSP “recognizes that all children of the State are entitled to reasonably equal educational opportunities regardless of their place of residence in the State and of the economic situation of their respective school districts...” It also “recognizes that although the establishment of an educational system is primarily a state function, school districts should be required to participate on a partnership basis in the payment of a reasonable portion of the cost of a minimum program.” (53F-2-103)

Through the MSP, the Legislature guarantees a certain basic level of equalized revenue per student regardless of the local school district wealth. Each local school district is required to levy a minimum uniform basic property tax rate. If the basic tax rate does not generate the minimum revenue guaranteed by the State, then the State will provide aid to the local district to cover the difference. The MSP guarantees each district in the State an equal amount of revenue per weighted pupil unit (WPU). Each year the Legislature sets the value of the WPU. The Legislature increased the 2024-25 WPU value from \$4,280 to \$4,494 (a 5.0% increase). The District has budgeted to receive \$455.2 million or 50.20% of its revenue from State sources in 2024-25.

In addition to the WPU funding, the Legislature appropriates line-item restricted funding for programs such as Special Education, Career & Technical Education, Class Size Reduction, At-Risk Students, Adult High School, etc.



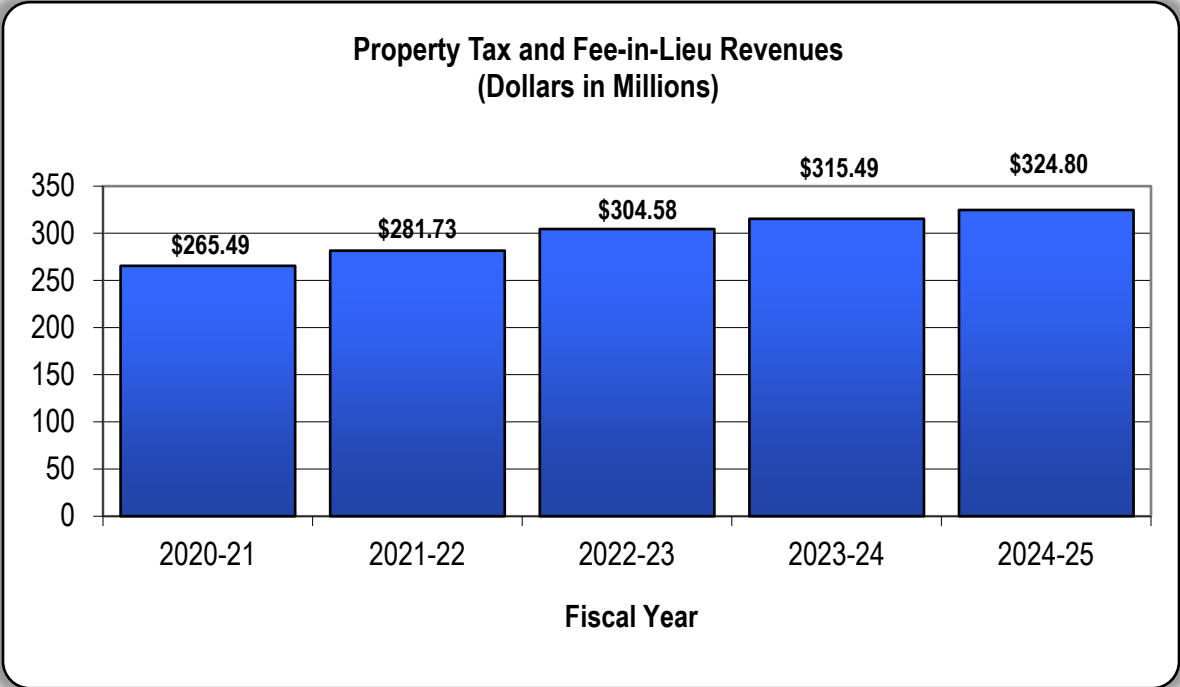
Granite School District

2024-25 Budget
Financial Section

Property Tax Revenues

As part of the Legislature’s recognition that local school districts “should be empowered to provide educational facilities and opportunities beyond the minimum program and accordingly provide a method whereby that latitude of action is permitted and encouraged” (53F-2-103) school districts are allowed to set certain tax rate levies to raise additional funds for their local schools. Each year the District receives a certified tax rate from the Utah Tax Commission. The certified tax rate is set so the District can raise the same amount of property tax revenue as it did the year before allowing for new growth. The certified tax rate is adjusted each year based upon the change of the assessed value of property within the boundaries of the District. If the assessed value of the property decreases from one year to the next, the certified tax rate is correspondingly increased. If the assessed value of the property increases from one year to the next the certified tax rate is correspondingly decreased. Total tax valuations for the school years 2019-20 through 2023-24 increased by an average of 10.8% each year. The District experienced just over 8% increase in assessed valuations for the 2024-25 budget.

The District has budgeted to receive \$324.8 million in property tax revenues for 2024-25. The proposed property tax rate for fiscal year 2024-25 exceeds the estimated certified tax rate and will require a Truth in Taxation Hearing to be held on August 6th, 2024. The increased property tax revenue in the 2024-25 budget will flow to the Capital Outlay Fund and is part of the continued rollout of the long-term District capital improvement plan and will facilitate the ongoing rebuilds of Cyprus High and Skyline High along with future capital projects to rebuild or renovate school buildings. A portion of this increase is offset by a decrease in the property tax rate for the Debt Service Levy.



Granite School District

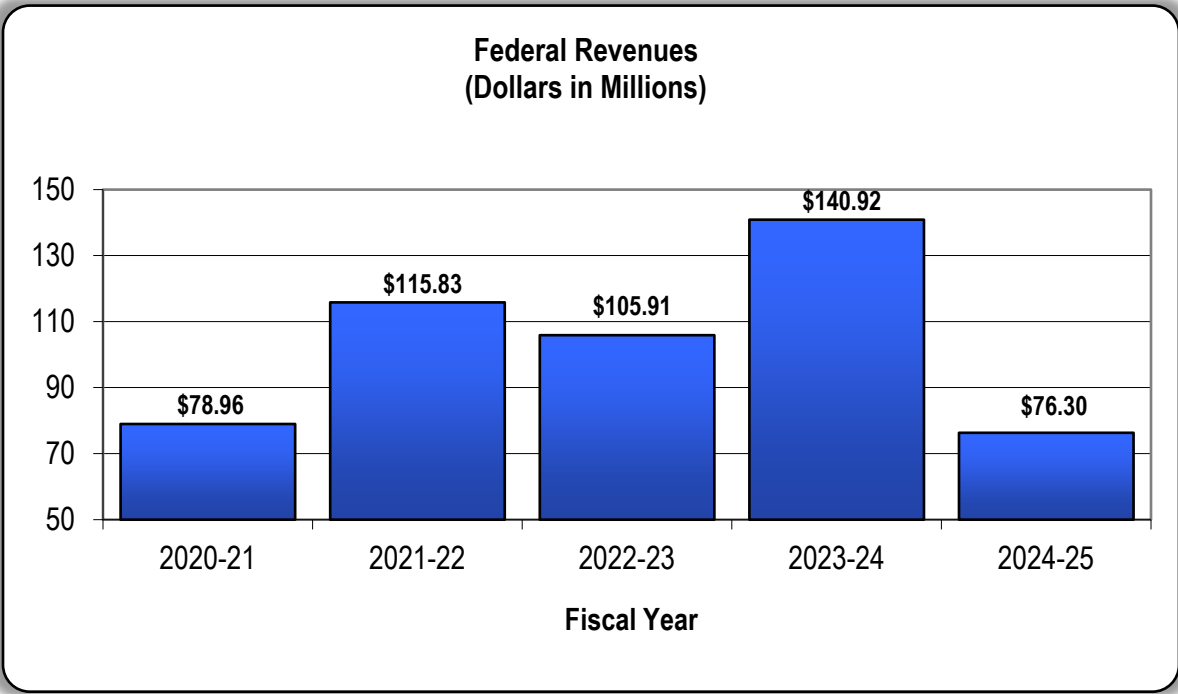
2024-25 Budget
Financial Section

Federal Revenues

The District has budgeted for Federal revenues of \$76.3 million in the 2024-25 budget, approximately 8.41% of total district-wide budgeted revenues. Federal revenues increased significantly over the prior three fiscal years but are declining dramatically in 2024-25 due to the ending of federal COVID relief funding on September 30, 2024. Additionally, a portion of the rebuild of Westlake Jr High was financed with a FEMA grant and mostly spent during 2023-24.

Federal funds are earmarked for specific programs and must be spent for the purposes specified in those programs. The largest Federal program budgets for 2024-25 are:

- Title I - \$14.4 million
- School Lunch - \$22.3 million
- Special Education & Preschool - \$16.3 million
- GEAR UP - \$2.3 million
- ESSER ARP COVID Relief - \$4.3 million (expended prior to September 30, 2024)



Expenditures

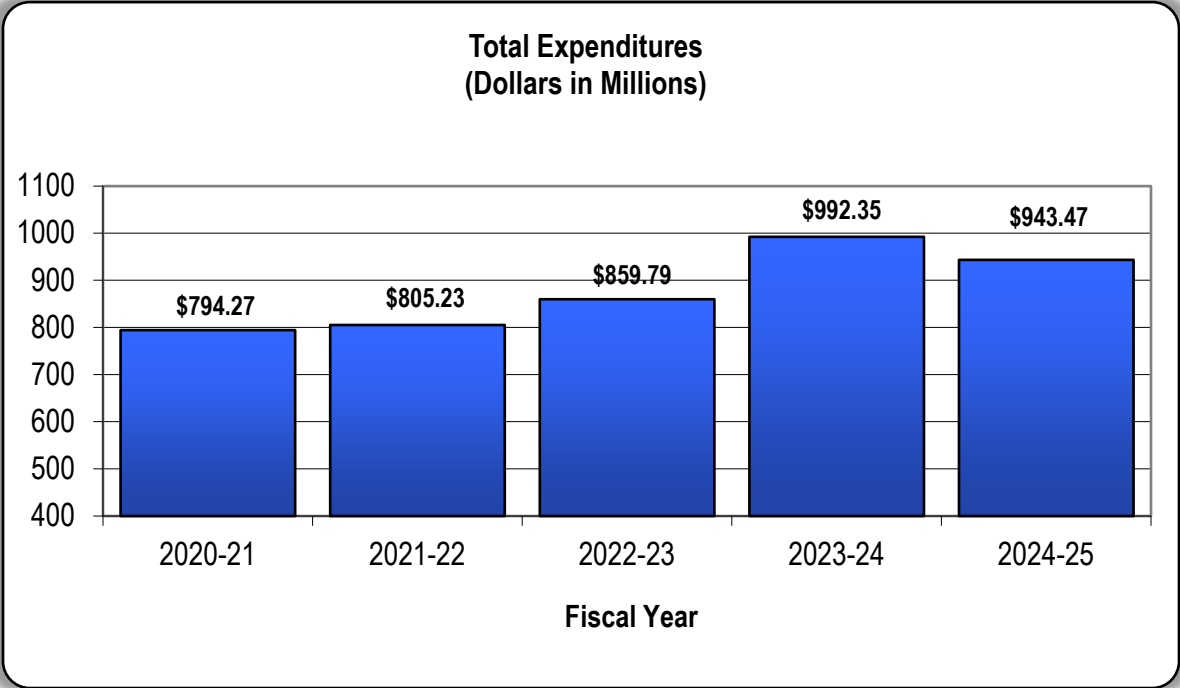
Total budgeted expenditures in the 2024-25 budget have decreased by \$48.9 million or 4.93%.

The overall decrease in budgeted expenditures is a combination of individual budget increases and decreases as follows:

Granite School District

2024-25 Budget Financial Section

- The budget in the Capital Outlay Fund decreased by \$66.2 million due to the projected completion of the Westlake STEM Jr High building in August 2024 and the completion of various HVAC upgrade projects financed with COVID relief funds by September 2024.
- Construction is moving forward on the building projects at Cyprus High and Skyline High in 2024-25 and will be financed with funds available in the Capital Outlay Fund.
- General fund expenditures are expected to increase by \$14.0 million due to cost of living adjustments for District employees, an increase in state funding for the Educator Salary Adjustment program, increases in property and liability insurance premiums, and increases in health insurance premiums.
- These various cost increases in the general fund were partially offset by reduced expenditures of federal COVID-19 relief grant funding, a decrease to the 2024-25 general fund expenditure budget of \$32.6 million.



Fund Balances

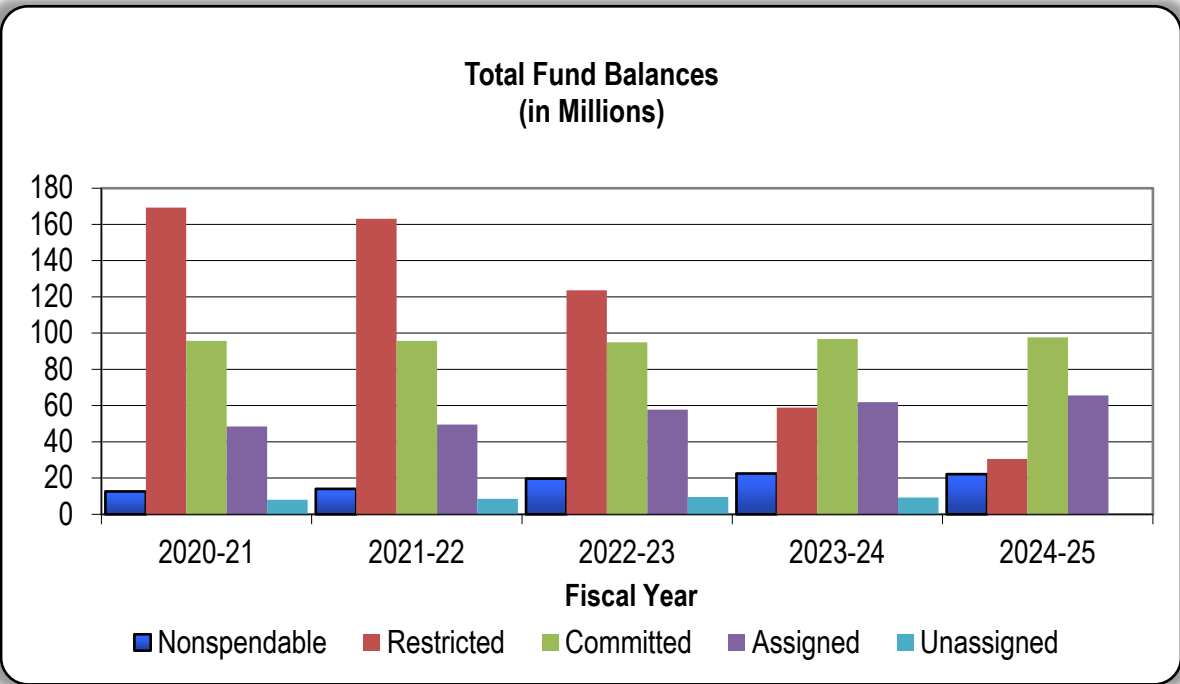
Fund balances will be displayed in the following classifications depicting the relative strength of the spending constraints placed on the purposes for which resources can be used:

- *Nonspendable fund balance* – amounts that are not in a spendable form (such as inventory).
- *Restricted fund balance* – amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation.
- *Committed fund balance* – amounts constrained to specific purposes by the District itself, using its highest level of decision-making authority; to be reported as committed, amounts cannot be used for any other purpose unless the District takes the same highest-level action to remove or change the constraint.

Granite School District

**2024-25 Budget
Financial Section**

- *Assigned fund balance* – amounts the District *intends* to use for a specific purpose; intent can be expressed by the Board or by the District’s Business Administrator, who has been authorized by the Board to assign fund balances.
- *Unassigned fund balance* – amounts that are available for any purpose; these amounts are reported only in the General Fund.



The District does not budget for an unassigned fund balance. This is in alignment with the concept that the revenues provided to a district are intended to be used during the period for which they were generated. That is to say that at the beginning of a fiscal year, unassigned fund balance is budgeted to be \$0. If over the course of the year, the difference between budgeted and actual revenues and expenditures leaves an unspent balance, that unspent balance must be budgeted to be used in normal operations during the next fiscal year to prevent a district from accumulating excess funds.

Fund balances may (and in some cases must) be committed or assigned and carried over to the next year for specific purposes. As those specific purposes are part of next year’s budget and are identified as specific commitments or assignments of fund balances, they are not available for appropriation.

In the General Fund, Utah law allows for a maximum undistributed reserve fund balance of 5% of the adopted budget (53G-7-304). The District currently has 5% in the undistributed reserve and it is reported as a commitment of fund balance on the General Fund balance sheet as “Economic Stabilization”. The law stipulates that the reserve may not be used in the negotiation or settlement of contract salaries for employees. The law also states that the reserve cannot be used unless the District Board of Education provides the State Board of Education with an adopted, written resolution setting forth the reasons for using the funds.

Granite School District

**2024-25 Budget
Financial Section**

Over the five year period shown, nonspendable fund balances have increased by \$9.5 million, restricted fund balances have decreased by \$138.8 million, committed fund balances have increased by \$1.9 million, and assigned fund balances have increased by \$17.2 million. The large decrease in restricted fund balances is the result of the District spending resources in the Capital Outlay and Bond Projects funds for school rebuilds and other construction projects in accordance with the District’s long-term capital improvement plan and budget. Changes in nonspendable fund balances are the result of increases in prepaid expenditures for digital curriculum and other items, while increases in the committed and assigned fund balances are mostly the result of increased liabilities for District retirement plans and compensated absences. Overall, fund balances have been closely aligned with expectations over the past five fiscal years and the District is in a healthy overall financial position.

Long-Term Liabilities

The following chart is a summary of general long-term liability activity for the year ended June 30, 2023:

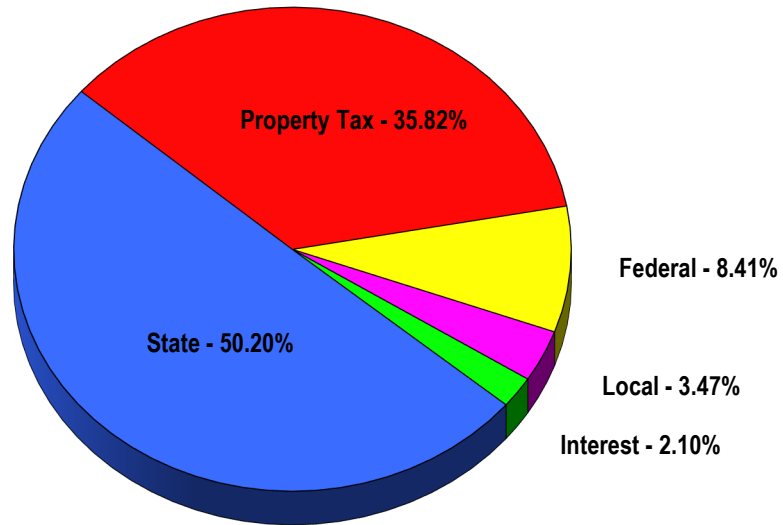
	Balance at July 1, 2022	Additions	Payments	Balance at June 30, 2023	Due Within One Year
Bonds payable	\$231,345,000	\$ -	\$ (19,605,000)	\$211,740,000	\$ 23,850,000
Bond premium	44,498,302	-	(5,315,860)	39,182,442	-
Net bond liabilities	275,843,302	-	(24,920,860)	250,922,442	23,850,000
Workers compensation claims	2,831,503	1,451,856	(1,568,455)	2,714,904	2,660,606
Unemployment claims	25,264	89,351	(84,366)	30,249	30,249
Health and accident claims	15,389,502	53,869,014	(52,804,296)	16,454,220	16,454,220
Dental claims	392,346	440,576	(420,837)	412,085	412,085
Leases payable	376,918	560,946	(468,278)	469,586	-
Subscriptions payable	-	1,615,398	(425,815)	1,189,583	-
Compensated absences	4,645,610	4,884,965	(4,413,330)	5,117,245	4,861,383
Obligation for early retirement compensation and insurance	18,465,963	12,020,746	(8,037,817)	22,448,892	8,768,317
Total pension liability - district retirement plan	15,817,857	1,386,219	(1,559,915)	15,644,161	-
Total other postemployment benefits liability - long-term disability	1,620,690	290,170	(762,040)	1,148,820	-
Net pension liability - state retirement plans	-	200,541,901	(20,252,032)	180,289,869	-
Total long-term liabilities	<u>\$335,408,955</u>	<u>\$277,151,142</u>	<u>\$(115,718,041)</u>	<u>\$496,842,056</u>	<u>\$ 57,036,860</u>

The District offers the following post-employment benefits that are included in the long-term liabilities. Employees must qualify for retirement with the Utah Retirement System and have a minimum of 10 years of service with the District.

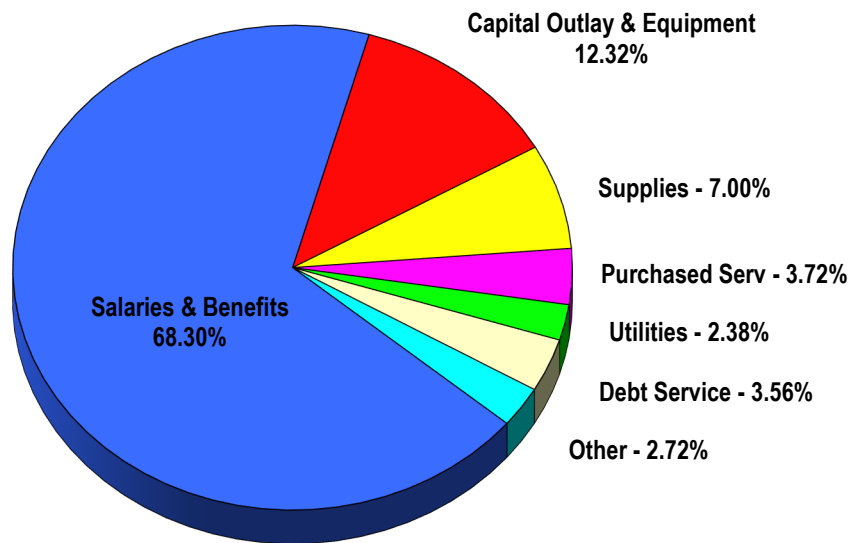
- *Early retirement compensation* – teachers and administrators are eligible to receive 12% of final salary annually for up to 5 years or until full Social Security eligibility.
- *Early retirement health insurance* – contract employees are eligible to participate in the District’s health insurance for up to 5 years or until eligible for Medicare.
- *District retirement* – contract employees are eligible to receive one-time payment of 0.5% times final base salary times years of service.

All Governmental Funds Combined

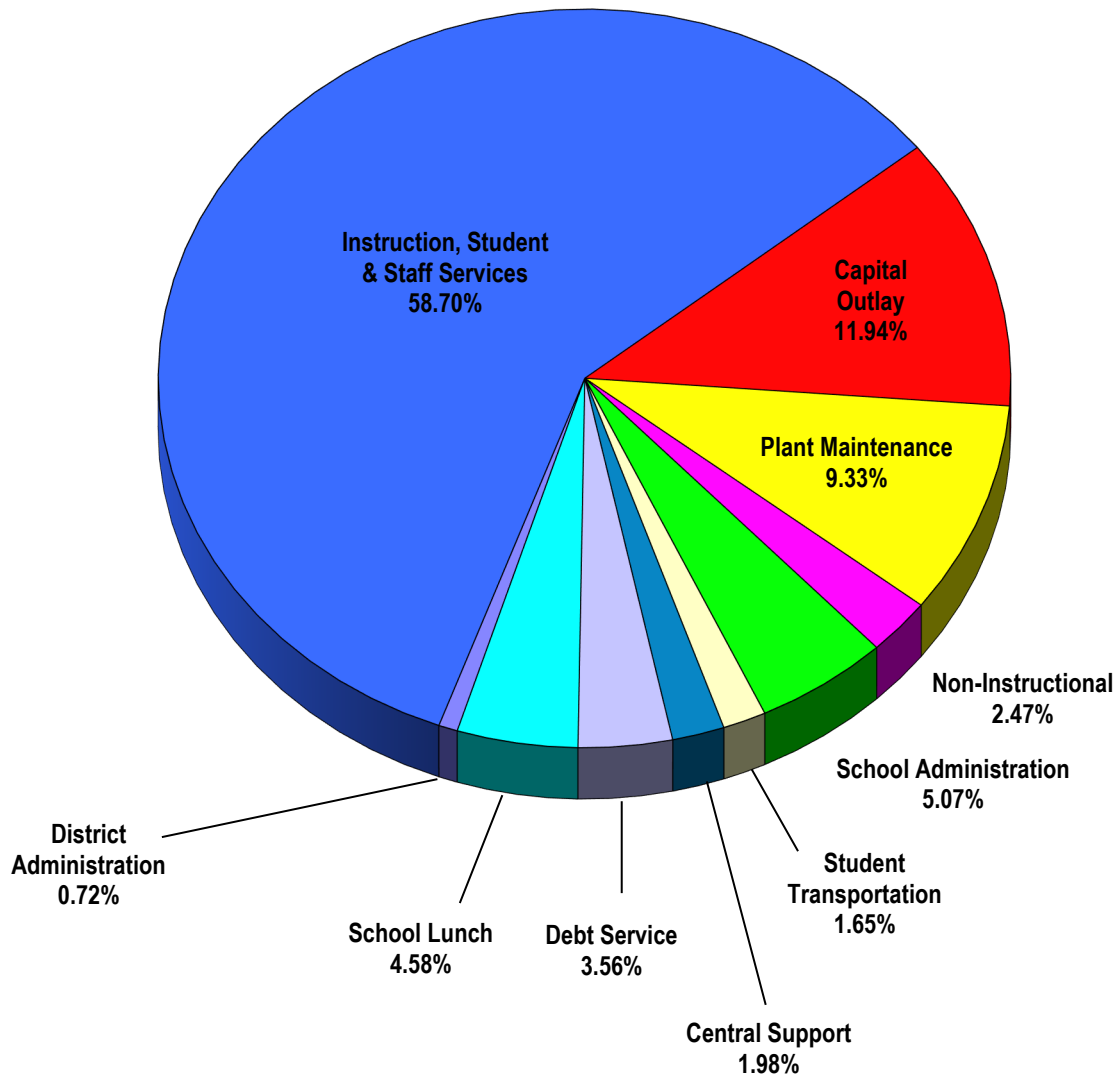
Revenue Sources



Budgeted Expenditures by Object



All Governmental Funds Combined Budgeted Expenditures by Function



Budgeted Combined Statement of Revenues, Expenditures and Changes in Fund Balances
 All Governmental Funds - Fiscal Year 2024-25 with Comparative Totals for Prior Years

	General Fund	District Activity	Pass-Through Taxes Fund	Granite Education Foundation	Capital Outlay	Debt Service	School Lunch	Totals (Memorandum Only)				
								Budget 2024-25	Final Budget 2023-24	Actual 2022-23	Actual 2021-22	Actual 2020-21
Revenues:												
Property Tax & Fee-in-Lieu	\$ 188,723,855	\$ -	\$ 21,000,000	\$ -	\$ 80,241,134	\$ 34,838,155	\$ -	\$ 324,803,144	\$ 315,490,823	\$ 304,576,833	\$ 281,731,835	\$ 265,491,842
Interest on Investments	12,500,000	-	-	100,000	4,500,000	400,000	1,500,000	19,000,000	19,636,829	16,194,853	1,549,961	2,582,690
State Sources	447,511,424	-	-	-	2,175,918	-	5,500,000	455,187,342	425,862,065	370,129,894	342,843,802	343,724,201
Federal Sources	49,400,981	-	-	-	4,593,691	-	22,302,350	76,297,022	140,922,638	105,907,558	115,834,787	78,959,146
Miscellaneous	12,849,177	13,841,594	-	1,500,000	666,247	-	2,592,000	31,449,018	31,752,330	29,289,985	22,087,811	18,805,149
Total Revenues	710,985,437	13,841,594	21,000,000	1,600,000	92,176,990	35,238,155	31,894,350	906,736,526	933,664,685	826,099,123	764,048,196	709,563,028
Expenditures:												
100 - Salaries	428,032,898	1,358,189	-	508,626	74,250	-	13,653,271	443,627,234	434,843,684	387,947,943	378,452,467	375,105,246
200 - Benefits	195,353,426	287,404	-	219,740	23,270	-	4,818,136	200,701,976	198,439,516	178,738,022	175,551,348	174,772,334
300 - Purchased Professional Services	16,583,903	4,572,200	-	325,950	8,063,257	-	485,800	30,031,110	33,166,540	24,348,372	19,004,613	19,298,972
400 - Purchased Property Services	5,975,264	567,000	-	135,000	90,890,712	-	266,107	97,834,083	153,986,612	127,453,794	100,339,905	62,889,286
500 - Other Purchased Services	4,482,052	5,426,160	-	205,980	825	-	52,000	10,167,017	7,991,974	6,798,124	6,027,060	4,240,013
600 - Supplies	59,129,024	7,674,800	-	484,900	10,385,150	-	17,295,100	94,968,974	93,062,459	76,907,362	69,294,382	63,879,379
700 - Property	347,450	114,480	-	100,000	3,272,000	-	3,100,000	6,933,930	11,043,968	5,171,322	7,387,421	8,474,502
800 - Debt Service & Miscellaneous	224,077	550,800	21,000,000	286,100	-	33,563,206	3,582,106	59,206,289	59,816,275	52,429,071	49,173,379	85,608,085
Total Expenditures	710,128,094	20,551,033	21,000,000	2,266,296	112,709,464	33,563,206	43,252,520	943,470,613	992,351,028	859,794,010	805,230,575	794,267,817
Excess (Deficiency) of Revenues Over Expenditures	857,343	(6,709,439)	-	(666,296)	(20,532,474)	1,674,949	(11,358,170)	(36,734,087)	(58,686,343)	(33,694,887)	(41,182,379)	(84,704,789)
Other Financing Sources (Uses):												
Proceeds from Insurance Settlements	25,000	-	-	-	-	-	-	25,000	38,915	604,035	35,442	22,169
Proceeds from Sale of Capital Assets	-	-	-	-	420,000	-	-	420,000	353,335	426,672	337,326	512,729
Building Bonds Issued	-	-	-	-	-	-	-	-	-	-	-	88,000,000
Bond Premium	-	-	-	-	-	-	-	-	1,877,606	-	-	30,388,690
Issuance of Refunding Bonds	-	-	-	-	-	-	-	-	20,885,000	-	-	54,135,000
Refunded Bonds Escrow	-	-	-	-	-	-	-	-	(22,605,583)	-	-	(70,288,441)
Lease Proceeds	-	-	-	-	-	-	-	-	-	560,946	868,218	-
Subscription Financing	705,057	-	-	-	-	-	-	705,057	1,909,967	1,615,398	-	-
Transfers In	1,500,000	4,125,164	-	608,155	75,000	-	-	6,308,319	7,156,351	24,246	12,198,295	17,537,194
Transfers Out	(4,888,142)	-	-	-	-	(1,500,000)	-	(6,388,142)	(7,156,351)	(24,246)	(6,198,295)	(10,850,405)
Total Other Financing Sources (Uses)	(2,658,085)	4,125,164	-	608,155	495,000	(1,500,000)	-	1,070,234	2,459,240	3,207,051	7,240,986	109,456,936
Extraordinary Item:												
Insurance Recovery	-	-	-	-	2,404,914	-	-	2,404,914	-	5,000,000	30,722,101	8,000,000
Net Change in Fund Balances	(1,800,742)	(2,584,275)	-	(58,141)	(17,632,560)	174,949	(11,358,170)	(33,258,939)	(56,227,103)	(25,487,836)	(3,219,292)	32,752,147
Fund Balances - Beginning of Year	173,948,321	10,785,362	-	2,957,655	45,314,397	395,054	15,826,983	249,227,772	305,454,875	330,942,711	334,162,003	301,409,856
Fund Balances - End of Year	\$ 172,147,579	\$ 8,201,087	\$ -	\$ 2,899,514	\$ 27,681,837	\$ 570,003	\$ 4,468,813	\$ 215,968,833	\$ 249,227,772	\$ 305,454,875	\$ 330,942,711	\$ 334,162,003

Granite School District

All Governmental Funds Combined Three Year Budget Forecast

	Budget 2024-25	Budget Forecast 2025-26	Budget Forecast 2026-27	Budget Forecast 2027-28	Projected Growth Rate
Revenues:					
Property Tax	\$ 324,803,144	\$ 332,127,266	\$ 342,075,440	\$ 350,549,905	2.64%
Interest on Investments	19,000,000	18,813,000	18,627,930	18,444,774	-0.97%
State Sources	455,187,342	475,606,995	499,330,145	524,237,164	5.06%
Federal Sources	76,297,022	74,077,454	76,531,722	79,068,896	1.21%
Miscellaneous	31,449,018	29,847,950	30,636,147	31,464,262	0.02%
Total Revenues	906,736,526	930,472,665	967,201,384	1,003,765,001	
Expenditures:					
100 - Salaries	443,627,234	457,466,560	473,261,102	489,604,118	3.45%
200 - Benefits	200,701,976	206,879,233	214,049,680	221,469,685	3.45%
300 - Purchased Professional Services	30,031,110	30,875,633	31,745,704	32,642,138	2.90%
400 - Purchased Property Services	97,834,083	73,696,724	78,760,737	82,429,250	-5.25%
500 - Other Purchased Services	10,167,017	10,437,069	10,714,869	11,000,655	2.73%
600 - Supplies	94,968,974	92,063,403	94,703,158	97,426,642	0.86%
700 - Property	6,933,930	4,323,861	4,411,651	4,501,346	-11.69%
800 - Other	59,206,289	60,139,762	60,777,877	61,627,371	1.36%
Total Expenditures	943,470,613	935,882,245	968,424,778	1,000,701,205	
Excess (Deficiency) of Revenues Over Expenditures	(36,734,087)	(5,409,580)	(1,223,394)	3,063,796	
Other Financing Sources (Uses):					
Proceeds from Insurance Settlements	25,000	25,000	25,000	25,000	
Proceeds from Sale of Capital Assets	420,000	420,000	420,000	420,000	
Subscription Financing	705,057	-	-	-	
Transfers In	6,308,319	9,320,482	9,332,888	9,345,542	
Transfers Out	(6,388,142)	(9,320,482)	(9,332,888)	(9,345,542)	
Total Other Financing Sources (Uses)	1,070,234	445,000	445,000	445,000	
Extraordinary Item:					
Insurance Recovery	2,404,914	-	-	-	
Net Change in Fund Balances	(33,258,939)	(4,964,580)	(778,394)	3,508,796	
Fund Balances - Beginning of Year	249,227,772	215,968,833	211,004,253	210,225,859	
Fund Balances - End of Year	\$ 215,968,833	\$ 211,004,253	\$ 210,225,859	\$ 213,734,655	

Assumptions:

This schedule totals the budget forecasts for all of the governmental funds. Please see the individual fund forecasts for the assumptions used in each fund. Certain one-time expenditures included in the 2024-25 budget are removed in the years following.

Budgeted Combined Statement of Revenues, Expenditures and Changes in Fund Balances
 All Operating Funds - Fiscal Year 2024-25 with Comparative Totals for Prior Years

	General Fund	District Activity	School Lunch	Totals (Memorandum Only)				
				Budget 2024-25	Final Budget 2023-24	Actual 2022-23	Actual 2021-22	Actual 2020-21
Revenues:								
Property Tax & Fee-in-Lieu	\$ 188,723,855	\$ -	\$ -	\$ 188,723,855	\$ 187,322,251	\$ 184,321,985	\$ 171,326,853	\$ 162,403,749
Interest on Investments	12,500,000	-	1,500,000	14,000,000	13,500,000	9,745,186	992,983	974,340
State Sources	447,511,424	-	5,500,000	453,011,424	424,832,536	363,478,452	342,818,902	343,682,205
Federal Sources	49,400,981	-	22,302,350	71,703,331	100,315,040	100,001,325	115,664,304	78,717,996
Miscellaneous	12,849,177	13,841,594	2,592,000	29,282,771	28,877,330	27,163,745	20,365,652	17,194,195
Total Revenues	710,985,437	13,841,594	31,894,350	756,721,381	754,847,157	684,710,693	651,168,694	602,972,485
Expenditures:								
100 - Salaries	428,032,898	1,358,189	13,653,271	443,044,358	434,299,722	387,310,943	377,889,815	374,455,690
200 - Benefits	195,353,426	287,404	4,818,136	200,458,966	198,214,725	178,455,699	175,281,407	174,473,703
300 - Purchased Professional Services	16,583,903	4,572,200	485,800	21,641,903	21,342,005	18,034,823	12,469,287	9,724,921
400 - Purchased Property Services	5,975,264	567,000	266,107	6,808,371	7,739,924	6,248,908	5,698,724	5,960,370
500 - Other Purchased Services	4,482,052	5,426,160	52,000	9,960,212	7,784,587	6,638,475	5,521,480	4,095,369
600 - Supplies	59,129,024	7,674,800	17,295,100	84,098,924	79,395,418	70,054,395	63,539,438	57,736,152
700 - Property	347,450	114,480	3,100,000	3,561,930	3,353,416	1,474,071	1,801,508	2,327,495
800 - Debt Service & Miscellaneous	224,077	550,800	3,582,106	4,356,983	4,297,003	3,542,671	3,694,677	3,014,423
Total Expenditures	710,128,094	20,551,033	43,252,520	773,931,647	756,426,800	671,759,985	645,896,336	631,788,123
Excess (Deficiency) of Revenues Over Expenditures	857,343	(6,709,439)	(11,358,170)	(17,210,266)	(1,579,643)	12,950,708	5,272,358	(28,815,638)
Other Financing Sources (Uses):								
Proceeds from Insurance Settlements	25,000	-	-	25,000	38,915	595,535	35,442	12,169
Proceeds from Sale of Capital Assets	-	-	-	-	-	-	380	367,710
Subscription Financing	705,057	-	-	705,057	436,532	1,351,241	-	-
Transfers In	1,500,000	4,125,164	-	5,625,164	6,478,692	(619,454)	11,605,613	17,084,932
Transfers Out	(4,888,142)	-	-	(4,888,142)	(5,156,351)	1,475,754	(4,659,801)	(6,350,405)
Total Other Financing Sources (Uses)	(2,658,085)	4,125,164	-	1,467,079	1,797,788	2,803,076	6,981,634	11,114,406
Extraordinary Item:								
Insurance Recovery	-	-	-	-	-	297,007	358,890	239,130
Net Change in Fund Balances	(1,800,742)	(2,584,275)	(11,358,170)	(15,743,187)	218,145	16,050,791	12,612,882	(17,462,102)
Fund Balances - Beginning of Year	173,948,321	10,785,362	15,826,983	200,560,666	200,342,521	184,291,730	171,678,848	189,140,950
Fund Balances - End of Year	\$ 172,147,579	\$ 8,201,087	\$ 4,468,813	\$ 184,817,479	\$ 200,560,666	\$ 200,342,521	\$ 184,291,730	\$ 171,678,848

Granite School District

All Operating Funds Combined (General, District Activity, School Lunch) Three Year Budget Forecast

	Budget 2024-25	Budget Forecast 2025-26	Budget Forecast 2026-27	Budget Forecast 2027-28	Projected Growth Rate
Revenues:					
Property Tax	\$ 188,723,855	\$ 192,498,332	\$ 196,348,299	\$ 200,275,265	2.04%
Interest on Investments	14,000,000	13,860,000	13,721,400	13,584,187	-0.99%
State Sources	453,011,424	475,606,995	499,330,145	524,237,164	5.24%
Federal Sources	71,703,331	74,077,454	76,531,722	79,068,896	3.42%
Miscellaneous	29,282,771	27,641,709	28,389,162	29,175,769	-0.12%
Total Revenues	<u>756,721,381</u>	<u>783,684,490</u>	<u>814,320,728</u>	<u>846,341,281</u>	
Expenditures:					
100 - Salaries	443,044,358	456,872,026	472,654,677	488,985,564	3.46%
200 - Benefits	200,458,966	206,631,363	213,796,852	221,211,801	3.45%
300 - Purchased Professional Services	21,641,903	22,318,642	23,017,574	23,739,446	3.23%
400 - Purchased Property Services	6,808,371	7,031,506	7,262,215	7,500,758	3.39%
500 - Other Purchased Services	9,960,212	10,226,127	10,499,708	10,781,191	2.75%
600 - Supplies	84,098,924	80,975,952	83,393,958	85,891,258	0.71%
700 - Property	3,661,930	986,421	1,007,462	1,029,073	-23.97%
800 - Other	4,356,983	4,447,484	4,539,912	4,634,310	2.12%
Total Expenditures	<u>774,031,647</u>	<u>789,489,521</u>	<u>816,172,358</u>	<u>843,773,401</u>	
Excess (Deficiency) of Revenues Over Expenditures	(17,310,266)	(5,805,031)	(1,851,630)	2,567,880	
Other Financing Sources (Uses):					
Proceeds from Insurance Settlements	25,000	25,000	25,000	25,000	
Subscription Financing	705,057	-	-	-	
Transfers In	5,625,164	8,625,164	8,625,164	8,625,164	
Transfers Out	(4,888,142)	(7,820,482)	(7,832,888)	(7,845,542)	
Total Other Financing Sources (Uses)	<u>1,467,079</u>	<u>829,682</u>	<u>817,276</u>	<u>804,622</u>	
Net Change in Fund Balances	(15,843,187)	(4,975,349)	(1,034,354)	3,372,502	
Fund Balances - Beginning of Year	<u>200,560,666</u>	<u>184,717,479</u>	<u>179,742,130</u>	<u>178,707,776</u>	
Fund Balances - End of Year	<u>\$ 184,717,479</u>	<u>\$ 179,742,130</u>	<u>\$ 178,707,776</u>	<u>\$ 182,080,278</u>	

Assumptions:

This schedule totals the budget forecasts for all operating funds, which includes the General Fund, District Activity Fund, and School Lunch Fund. Please see the individual fund forecasts for the assumptions used in each fund.

Granite School District

Budgeted Combined Statement of Revenues, Expenses and Changes in Net Assets

All Proprietary Funds - Fiscal Year 2024-25 With comparative Totals for Prior Years

	Printing & Graphics	Employee Benefit Self-Ins	Totals (Memorandum Only)				
			Budget 2024-25	Final Budget 2023-24	Actual 2022-23	Actual 2021-22	Actual 2020-21
Operating Revenues:							
Printing Revenue	\$ 775,000	\$ -	\$ 775,000	\$ 792,814	\$ 788,403	\$ 789,949	\$ 432,608
Self-Insurance Premiums & Revenues	-	83,779,028	83,779,028	81,248,906	77,316,441	75,921,339	76,019,174
Total Operating Revenues	775,000	83,779,028	84,554,028	82,041,720	78,104,844	76,711,288	76,451,782
Operating Expenses:							
Salaries	399,791	274,494	674,285	590,342	515,265	513,651	551,218
Employee Benefits	196,385	81,456,544	81,652,929	78,224,604	74,971,681	73,953,847	72,683,570
Purchased Services	121,000	3,287,436	3,408,436	3,265,308	2,921,753	2,551,611	2,198,884
Supplies	171,600	17,980	189,580	174,077	146,023	140,151	83,296
Depreciation	90,544	-	90,544	90,544	46,348	53,961	36,833
Total Operating Expenses	979,320	85,036,454	86,015,774	82,344,875	78,601,070	77,213,221	75,553,801
Operating Income (Loss)	(204,320)	(1,257,426)	(1,461,746)	(303,155)	(496,226)	(501,933)	897,981
Nonoperating Revenues:							
Interest Earnings	2,631	800,000	802,631	717,500	429,103	94,805	120,233
Transfers In (Out)	79,823	-	79,823	-	-	(6,000,000)	(6,686,789)
Change in Net Assets	(121,866)	(457,426)	(579,292)	414,345	(67,123)	(6,407,128)	(5,668,575)
Net Assets - Beginning of Year	121,866	3,728,379	3,850,245	3,435,900	3,503,023	9,910,151	15,578,726
Net Assets - End of Year	\$ -	\$ 3,270,953	\$ 3,270,953	\$ 3,850,245	\$ 3,435,900	\$ 3,503,023	\$ 9,910,151



The General Fund

The General Fund is the district's primary operating fund and is sometimes referred to as the Maintenance and Operation Fund or the M&O Fund. The General Fund is used to account for all financial activities of the district associated with the education of students in kindergarten through grade 12, including instruction and supporting services. This fund accounts for resources which are not required to be accounted for in other funds. A majority of the funding comes from the State of Utah through the Minimum School Finance Act and through local property taxes.



Student Photography

Title: Watchful Mountains

Student: Charity Thompson, Olympus High

Granite School District

2024-25 Budget
Financial Section – General Fund

Major Revenue Sources

State Revenues

The General Fund has budgeted state revenues of \$447.5 million (62.9% of total revenues) in 2024-25, an overall increase of \$28.2 million, or 6.7%. Utah’s Minimum School Program (MSP) guarantees each district in the State an equal amount of revenue per weighted pupil unit (WPU). Each year the Legislature sets the value of the WPU. The Legislature increased the 2024-25 WPU value from \$4,280 to \$4,494 (a 5.0% increase). The District also anticipates a large increase in state funding for at-risk students in 2024-25.

Property Tax Revenues

Budgeted General Fund property tax revenues in 2024-25 are \$188.7 million (26.5% of total revenues). This includes revenues from three tax rates: the state basic levy, the board local levy, and the voted local levy. The state basic levy (0.001408 per dollar of taxable value in 2024-25) is required to be levied by all school districts in the state to finance a portion of the MSP.

Federal Revenues

General Fund federal revenues are budgeted at \$49.4 million in 2024-25 (approximately 6.9% of total revenues). Federal revenues increased significantly over the prior three fiscal years but are declining dramatically in 2024-25 due to the ending of federal COVID relief funding on September 30, 2024. Federal funds are earmarked for specific programs and must be spent for the purposes specified in those programs. The largest Federal program budgets in the General Fund for 2024-25 are Title I with \$14.4 million, special education & preschool with \$16.3 million, GEAR UP with \$2.3 million, and the final expenditures of ESSER ARP COVID Relief funding of \$4.3 million.

Expenditure Categories

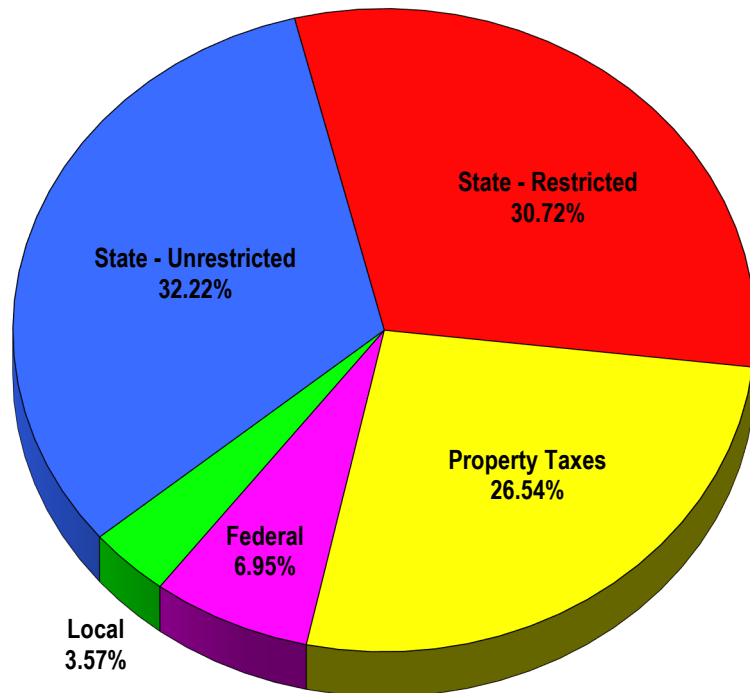
Total 2024-25 budgeted expenditures in the General Fund have increased by \$14.0 million or 2.01%. As is typical of school districts, the General Fund expenditure budget is mostly comprised of salaries and benefits. The District provides quality educational services to students, enabling them to have lifelong success. This requires hiring and retaining good teachers and support staff in our schools. In 2024-25, \$623.4 million, or 87.8% of the General Fund budget, is tied up in salaries and benefits. The other 12.2% of expenditures are made up of supplies and curriculum (5.7%), utilities (3.2%), and other expenditures (3.3%).

The overall General Fund budget is increasing due to cost of living adjustments for District employees, an increase in state funding for the Educator Salary Adjustment program, increases in property and liability insurance premiums, and increases in health insurance premiums.

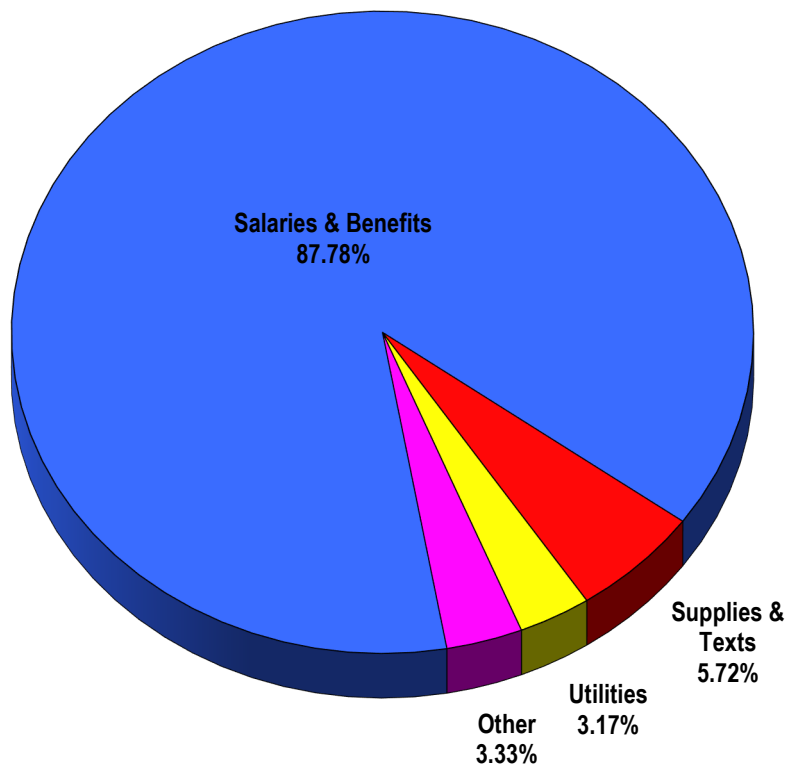
Fund Balance

Fund balances in the General Fund are expected to remain steady in 2024-25. The District prioritizes a balanced budget each fiscal year. As in past years, fund balance is committed and assigned for various purposes, including economic stabilization, District employee benefits, health insurance, and planned projects.

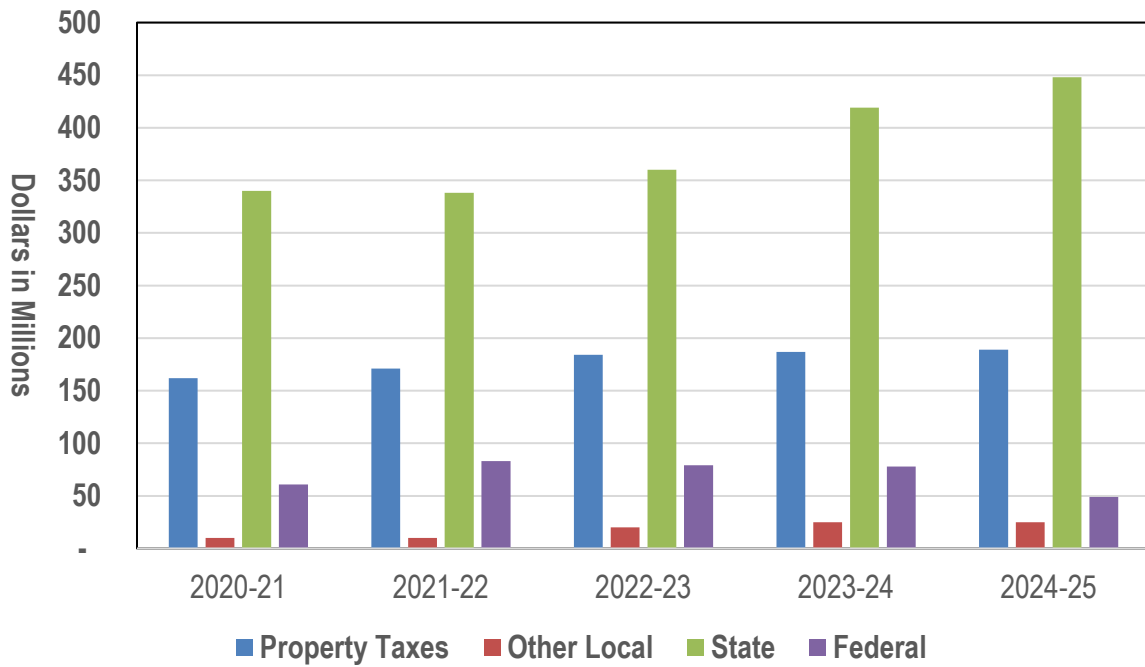
The General Fund Revenue Sources



Budgeted Expenditures

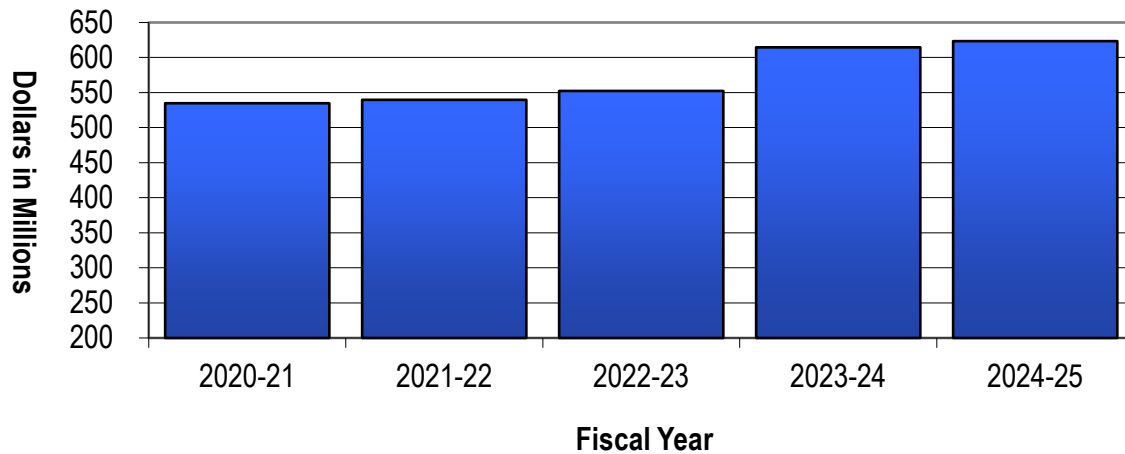


The General Fund Revenue Sources



Salary & Benefit Costs

Total costs for salaries and benefits have increased an average of 4.64% per year and make up nearly 89% of General Fund Expenditures over the past 5 years.



Granite School District

The General Fund

Summary Statement of Revenues, Expenditures, and Changes in Fund Balances

	Actual 2020-21	Actual 2021-22	Actual 2022-23	Final Budget 2023-24	Budget 2024-25
Revenues:					
Local Sources	\$ 171,979,975	\$ 180,802,724	\$ 204,084,107	\$ 212,365,146	\$ 214,073,032
State Sources	339,809,724	338,112,685	359,880,609	419,332,536	447,511,424
Federal Sources	60,602,976	82,620,344	78,735,094	77,820,960	49,400,981
Total Revenues	<u>572,392,675</u>	<u>601,535,753</u>	<u>642,699,810</u>	<u>709,518,642</u>	<u>710,985,437</u>
Expenditures:					
Instruction	357,747,968	366,280,461	365,439,062	405,365,174	417,028,732
Support Services:					
Student Services	50,505,153	51,914,169	54,953,871	65,064,116	64,571,634
Staff Services	38,966,466	43,905,407	52,937,993	51,146,806	51,676,544
District Administration	6,206,243	5,756,313	5,677,035	6,150,834	6,758,120
School Administration	42,196,556	41,910,868	42,442,597	45,756,524	47,826,415
Central Support Services	15,005,307	15,613,751	17,626,018	20,794,482	18,703,236
Operation & Maintenance of Plant	69,328,982	66,418,199	71,640,168	86,752,753	88,012,094
Student Transportation	11,480,433	12,557,327	13,094,029	14,833,131	15,551,319
Debt Service	-	-	282,404	294,723	-
Total Expenditures	<u>591,437,108</u>	<u>604,356,495</u>	<u>624,093,177</u>	<u>696,158,543</u>	<u>710,128,094</u>
Excess (Deficiency) of Revenues Over Expenditures	(19,044,433)	(2,820,742)	18,606,633	13,360,099	857,343
Other Financing Sources (Uses):					
Proceeds from Insurance Settlements	12,169	34,442	595,535	38,915	25,000
Proceeds from Sale of Capital Assets	367,710	380	-	-	-
Subscription Financing	-	-	1,176,290	436,532	705,057
Transfers In	11,462,206	7,538,494	1,500,000	2,000,000	1,500,000
Transfers Out	(6,350,405)	(4,659,801)	(4,496,762)	(5,134,964)	(4,888,142)
Total Other Financing Sources (Uses)	<u>5,491,680</u>	<u>2,913,515</u>	<u>(1,224,937)</u>	<u>(2,659,517)</u>	<u>(2,658,085)</u>
Extraordinary Item:					
Insurance Recovery	239,130	358,890	297,007	-	-
Net Change in Fund Balances	(13,313,623)	451,663	17,678,703	10,700,582	(1,800,742)
Fund Balances - Beginning of Year	<u>158,430,996</u>	<u>145,117,373</u>	<u>145,569,036</u>	<u>163,247,739</u>	<u>173,948,321</u>
Fund Balances - End of Year	<u>\$ 145,117,373</u>	<u>\$ 145,569,036</u>	<u>\$ 163,247,739</u>	<u>\$ 173,948,321</u>	<u>\$ 172,147,579</u>
Fund Balances:					
Nonspendable:					
Inventories	4,400,004	4,190,597	4,573,916	4,767,627	4,862,979
Prepaid Expenditures	5,545,338	3,231,664	10,830,430	14,031,680	14,122,889
Committed to:					
Economic Stabilization	31,961,908	34,657,913	35,599,518	35,461,252	36,879,702
Employee Benefits	45,769,822	40,486,327	44,291,377	47,254,624	49,311,266
Contractual Obligations	973,917	4,909,872	658,385	1,316,769	1,382,608
Assigned to:					
Self Insurance	18,711,298	19,143,079	19,461,761	20,346,919	21,364,265
Employee Compensation	7,674,206	-	-	-	-
Employee Benefits	4,056,388	10,880,404	12,126,166	12,913,778	13,730,770
Planned Projects	12,630,413	14,659,841	23,203,254	25,981,901	27,182,633
Textbooks	5,360,061	4,868,934	2,944,297	2,661,949	3,310,467
Unassigned	8,034,018	8,540,405	9,558,635	9,211,822	-
Total Fund Balances	<u>\$ 145,117,373</u>	<u>\$ 145,569,036</u>	<u>\$ 163,247,739</u>	<u>\$ 173,948,321</u>	<u>\$ 172,147,579</u>

Granite School District

The General Fund

Revenues

	<i>Actual</i> 2020-21	<i>Actual</i> 2021-22	<i>Actual</i> 2022-23	<i>Final</i> Budget 2023-24	<i>Budget</i> 2024-25
Local Sources:					
1100 - Property Taxes	154,629,238	163,461,016	176,628,659	179,988,643	181,269,401
1160 - Registered Vehicles Fee-in-Lieu	7,774,511	7,865,837	7,693,326	7,333,608	7,454,454
1300 - Tuition and Fees	406,952	(460,842)	685,854	1,476,856	1,595,500
1410 - Transportation Fees	637,700	1,050,407	1,317,904	1,404,843	1,400,000
1510 - Earnings on Investments	922,733	913,141	8,787,644	12,500,000	12,500,000
1910 - Rent from School Property	1,522,703	1,758,555	1,633,032	1,809,111	1,900,000
1990 - Other Local Revenue	3,628,400	3,888,061	4,835,513	4,765,281	4,381,571
1999 - Indirect Costs-Other Funds	2,457,738	2,326,549	2,502,175	3,086,804	3,572,106
Total Local Sources	171,979,975	180,802,724	204,084,107	212,365,146	214,073,032
State Sources:					
3010 - Regular School Programs K-12	157,097,858	154,386,554	148,008,689	171,997,530	180,933,847
3020 - Professional Staff	21,265,063	21,785,185	22,173,982	23,182,671	24,057,650
3100 - Restricted Basic School Programs	59,993,402	70,862,121	81,404,644	86,954,020	98,192,407
3200 - Related to Basic Programs	16,462,772	7,006,108	13,967,403	14,712,920	15,604,520
3300 - Focused Populations	17,515,918	13,358,954	16,815,345	13,050,059	11,334,088
3400 - Educator Supports	20,637,729	21,392,123	22,203,024	40,636,704	42,685,184
3500 - Statewide Initiatives	21,516,052	25,213,314	27,033,176	32,195,751	42,736,216
3600 - Local Guarantee Programs	23,709,871	22,958,129	26,492,800	29,959,046	24,128,024
3800 - Non-MSP	1,501,991	912,323	1,461,393	3,390,914	3,497,131
3990 - Non-USBE	109,068	237,874	320,153	3,252,921	4,342,357
Total State Sources	339,809,724	338,112,685	359,880,609	419,332,536	447,511,424
Federal Sources:					
4200 - Federal - Non-USBE State Agencies	15,607,553	33,721,938	35,226,230	33,380,818	516,178
4300 - Federal Direct	265,597	412,839	491,446	480,730	241,000
4500 - Federal via USBE	18,301,872	15,756,248	14,318,869	17,052,785	17,917,795
4600 - Other Federal Sources	338	-	-	-	-
4700 - Federal via Other Agencies	5,351,760	9,427,825	8,827,547	2,738,841	3,120,424
4800 - Federal NCLB	20,238,527	21,821,763	19,293,092	19,373,131	19,949,188
4901 - Medicaid Outreach	837,329	1,479,731	577,910	4,794,655	7,656,396
Total Federal Sources	60,602,976	82,620,344	78,735,094	77,820,960	49,400,981
Total Revenues	\$ 572,392,675	\$ 601,535,753	\$ 642,699,810	\$ 709,518,642	\$ 710,985,437

Granite School District

The General Fund Expenditures

	<i>Actual</i> 2020-21	<i>Actual</i> 2021-22	<i>Actual</i> 2022-23	<i>Final</i> Budget 2023-24	<i>Budget</i> 2024-25
Instruction:					
Salaries:					
131 - Teachers - Certificated	\$ 208,655,712	\$ 211,416,778	\$ 210,905,821	\$ 232,714,032	\$ 236,857,327
132 - Substitute Teachers	1,921,941	2,562,613	3,312,136	4,255,148	4,697,270
161 - Teacher Aides & Paraprofessionals	18,559,843	17,938,325	17,646,270	21,792,134	22,263,321
195 - Extracurricular Coaches	980,648	1,047,865	1,132,331	1,216,936	1,199,008
Total Salaries	230,118,144	232,965,581	232,996,558	259,978,250	265,016,926
Employee Benefits:					
210 - State Retirement	46,692,063	46,954,809	46,903,199	53,232,632	52,613,202
220 - Social Security	17,011,108	17,224,783	17,232,003	19,424,100	20,181,594
240 - Health Insurance	38,917,585	38,469,449	39,040,899	40,895,999	41,339,068
270 - Industrial Insurance	1,150,583	1,164,843	1,165,025	1,306,835	1,346,772
280 - Unemployment Insurance	(116,706)	25,216	53,352	66,689	116,706
290 - Other Employee Benefits	4,190,723	4,125,957	3,820,998	4,656,735	4,772,009
Total Employee Benefits	107,845,356	107,965,057	108,215,476	119,582,990	120,369,351
Other Instructional Expenditures:					
300 - Purchased Services	1,341,540	1,962,860	3,165,576	3,859,543	2,975,831
600 - Supplies	13,129,021	18,410,368	14,796,948	14,254,348	22,995,548
641 - Textbooks	4,549,800	4,279,018	5,423,885	6,645,123	5,427,176
731 - Equipment	623,016	652,903	755,528	919,011	161,000
735 - Driver's Ed Vehicles	90,655	-	53,450	53,629	54,450
800 - Other	50,436	44,674	31,641	72,280	28,450
Total Other Expenditures	19,784,468	25,349,823	24,227,028	25,803,934	31,642,455
Total Instruction	\$ 357,747,968	\$ 366,280,461	\$ 365,439,062	\$ 405,365,174	\$ 417,028,732

Granite School District

The General Fund Expenditures

	<i>Actual</i> 2020-21	<i>Actual</i> 2021-22	<i>Actual</i> 2022-23	<i>Final</i> Budget 2023-24	<i>Budget</i> 2024-25
Student Services:					
Salaries:					
115 - Supervisors	\$ 858,700	\$ 1,067,846	\$ 952,526	\$ 1,029,063	\$ 1,041,353
141 - Attendance and Social Workers	5,272,150	6,089,544	6,413,949	7,121,983	6,575,484
142 - Guidance Personnel	9,303,313	9,684,707	10,121,859	11,591,064	11,024,486
143 - Health Services Personnel	9,367,650	8,915,805	9,171,983	10,016,525	10,621,484
144 - Psychological Personnel	2,766,221	2,825,136	2,941,251	3,694,783	3,835,643
152 - Secretarial and Clerical	2,666,467	2,641,610	2,645,362	3,270,472	3,294,796
161 - Aides and Paraprofessionals	3,068,126	3,207,238	3,974,376	6,977,872	6,361,021
Total Salaries	33,302,627	34,431,886	36,221,306	43,701,762	42,754,267
200 - Employee Benefits	15,321,037	16,014,132	16,639,235	19,621,399	19,280,665
300 - Purchased Services	1,320,872	889,267	1,494,598	1,153,552	1,676,334
600 - Supplies and Materials	530,445	501,492	520,437	506,196	809,918
731 - Equipment	-	32,526	8,861	-	-
800 - Other	30,172	44,866	69,434	81,207	50,450
Total Student Support	\$ 50,505,153	\$ 51,914,169	\$ 54,953,871	\$ 65,064,116	\$ 64,571,634
Instructional Staff Services:					
Salaries:					
115 - Supervisors	3,299,671	3,452,723	3,332,487	3,427,857	3,560,386
131 - Teachers	15,363,353	17,334,383	23,731,029	18,915,409	18,872,534
145 - Media Personnel	1,912,002	1,937,459	1,878,573	2,062,540	2,136,170
152 - Secretarial and Clerical	2,475,587	2,369,580	2,442,636	3,131,151	2,907,259
161 - Aides and Paraprofessionals	2,184,641	2,071,696	2,121,921	2,938,993	3,119,758
Total Salaries	25,235,254	27,165,841	33,506,646	30,475,950	30,596,107
200 - Employee Benefits	11,331,452	11,993,853	14,089,125	13,393,252	13,671,749
300 - Purchased Services	1,074,250	2,627,997	2,756,661	3,872,851	4,204,631
600 - Supplies and Materials	1,088,057	1,471,053	2,335,078	3,138,817	2,977,025
644 - Library Books	205,482	216,135	235,087	236,292	190,833
731 - Equipment	8,075	408,356	-	-	-
800 - Other	23,896	22,172	15,396	29,644	36,199
Total Instructional Staff Support	\$ 38,966,466	\$ 43,905,407	\$ 52,937,993	\$ 51,146,806	\$ 51,676,544

Granite School District

The General Fund

Expenditures

	<i>Actual</i> 2020-21	<i>Actual</i> 2021-22	<i>Actual</i> 2022-23	<i>Final</i> <i>Budget</i> 2023-24	<i>Budget</i> 2024-25
District Administration:					
Salaries:					
111 - Board of Education	\$ 67,976	\$ 68,431	\$ 75,939	\$ 68,431	\$ 80,000
113 - Superintendent and Assistants	834,040	812,611	778,775	800,365	824,683
115 - Supervisors - Area Directors	1,493,262	1,519,065	1,517,726	1,593,277	1,654,956
152 - Secretarial and Clerical	456,378	435,965	436,760	554,859	601,343
Total Salaries	2,851,656	2,836,072	2,809,200	3,016,932	3,160,982
200 - Employee Benefits	1,342,072	1,343,285	1,310,240	1,406,548	1,460,587
300 - Purchased Services	242,109	392,085	358,397	382,599	457,524
520 - Liability Insurance	1,637,603	996,612	1,113,508	1,179,188	1,498,661
600 - Supplies and Materials	62,194	66,209	64,071	97,243	112,151
800 - Dues, Fees, Judgments	70,609	122,050	21,619	68,324	68,215
Total District Admin Support	\$ 6,206,243	\$ 5,756,313	\$ 5,677,035	\$ 6,150,834	\$ 6,758,120
School Administration:					
Salaries:					
121 - Principals and Assistants	21,789,533	21,764,092	22,351,696	23,412,132	24,894,353
152 - Secretarial and Clerical	6,947,508	6,597,493	6,498,766	7,661,672	7,783,068
Total Salaries	28,737,041	28,361,585	28,850,462	31,073,804	32,677,421
200 - Employee Benefits	13,306,621	13,206,138	13,279,856	14,292,760	14,932,393
300 - Purchased Services	87,598	222,395	222,109	261,174	157,503
600 - Supplies and Materials	63,821	118,471	89,164	126,767	57,598
800 - Other	1,475	2,279	1,006	2,019	1,500
Total School Admin Support	\$ 42,196,556	\$ 41,910,868	\$ 42,442,597	\$ 45,756,524	\$ 47,826,415
Central Support Services:					
Salaries:					
115 - Directors	2,531,370	2,451,883	2,476,996	2,522,307	2,427,391
151 - Office Personnel	1,002,491	905,488	933,316	1,159,157	1,185,109
152 - Secretarial and Clerical	1,475,964	1,407,966	1,442,385	1,707,866	1,806,855
184 - Technology Personnel	3,014,953	2,850,005	2,930,512	2,494,828	2,592,030
198 - Other Classified Personnel	644,898	608,169	650,861	764,554	797,673
Total Salaries	8,669,676	8,223,511	8,434,070	8,648,712	8,809,058
200 - Employee Benefits	3,931,553	3,917,846	4,009,445	4,040,876	4,171,079
300 - Purchased Services	1,053,342	1,460,318	4,214,806	5,179,459	5,118,916
600 - Supplies and Materials	1,338,364	1,330,586	944,424	2,909,517	587,745
800 - Other	12,372	681,490	23,273	15,918	16,438
Total Central Support	\$ 15,005,307	\$ 15,613,751	\$ 17,626,018	\$ 20,794,482	\$ 18,703,236

Granite School District

The General Fund

Expenditures

	Actual 2020-21	Actual 2021-22	Actual 2022-23	Final Budget 2023-24	Budget 2024-25
Operation & Maintenance of Plant:					
115 - Directors	\$ 421,302	\$ 442,654	\$ 548,529	\$ 571,685	\$ 590,877
152 - Secretarial and Clerical	528,603	394,950	382,132	461,188	490,987
181 - Custodial/Maintenance Supervisors	2,886,882	2,931,661	3,049,532	3,279,878	3,360,893
182 - Custodial/Maintenance Personnel	24,716,109	23,283,517	23,574,614	28,948,103	29,167,510
193 - Police Dept Personnel*				2,657,338	2,818,009
Total Salaries	28,552,896	27,052,782	27,554,807	35,918,192	36,428,276
200 - Employee Benefits	14,374,228	13,820,698	13,857,409	17,317,487	17,467,365
300 - Purchased Professional Services	511,953	468,174	776,676	1,292,348	1,500,743
400 - Purchased Property Services	1,710,380	1,877,658	2,128,305	2,583,438	1,991,245
411 - Water and Sewer	3,656,399	3,037,128	3,186,338	4,294,304	3,984,019
520 - Property Insurance	778,551	672,202	817,049	934,490	2,529,080
530 - Telephone	371,160	358,304	342,388	484,402	454,311
600 - Supplies and Materials	6,533,021	4,305,636	4,489,146	4,452,249	4,531,684
621 - Natural Gas	3,468,465	4,799,339	8,233,472	7,684,690	7,740,338
622 - Electricity	8,622,131	9,126,152	9,261,080	10,572,437	10,670,508
626 - Motor Fuel	341,944	406,024	577,476	523,986	558,200
731 - Equipment	387,170	476,518	400,024	674,776	132,000
800 - Other	20,684	17,584	15,998	19,954	24,325
Total Operation & Maintenance	\$ 69,328,982	\$ 66,418,199	\$ 71,640,168	\$ 86,752,753	\$ 88,012,094
Student Transportation:					
Salaries:					
152 - Secretarial and Clerical	176,636	175,862	163,695	196,757	203,471
171 - Transportation Supervisors	491,888	500,190	514,959	564,117	585,044
172 - Bus Drivers	5,081,728	5,480,682	5,669,066	6,650,397	6,965,963
173 - Mechanics & Other Garage Employees	579,320	586,569	584,745	669,937	675,874
174 - Other Transportation Personnel	134,899	131,272	127,596	152,646	155,209
175 - Bus Aides	3,917	8,288	7,560	6,388	4,300
Total Salaries	6,468,388	6,882,863	7,067,621	8,240,242	8,589,861
200 - Employee Benefits	3,432,337	3,502,451	3,498,671	3,837,833	4,000,237
300 - Purchased Services	365,071	308,622	259,496	373,432	492,421
600 - Supplies	619,996	685,759	876,172	888,624	975,800
621 - Natural Gas	14,126	16,728	25,513	18,000	18,000
622 - Electricity	65,345	63,079	63,376	75,000	75,000
626 - Motor Fuel	515,170	1,097,825	1,303,180	1,400,000	1,400,000
Total Transportation	\$ 11,480,433	\$ 12,557,327	\$ 13,094,029	\$ 14,833,131	\$ 15,551,319
Debt Service:					
841 - Leases & Software Agreements	-	-	282,404	294,723	-
Total Expenditures	\$ 591,437,108	\$ 604,356,495	\$ 624,093,177	\$ 696,158,543	\$ 710,128,094

*Beginning in 2023-24, police department personnel are tracked in object 193, prior to 2023-24, they are included with object 182

Granite School District

The General Fund Three Year Budget Forecast

	Budget 2024-25	Budget Forecast 2025-26	Budget Forecast 2026-27	Budget Forecast 2027-28	Projected Growth Rate
Revenues:					
Property Tax	\$ 188,723,855	\$ 192,498,332	\$ 196,348,299	\$ 200,275,265	2.00%
Interest on Investments	12,500,000	12,375,000	12,251,250	12,128,738	-1.00%
State Sources	447,511,424	469,886,995	493,381,345	518,050,412	5.00%
Federal Sources	49,400,981	50,883,010	52,409,500	53,981,785	3.00%
Miscellaneous	12,849,177	13,106,161	13,368,284	13,635,650	2.00%
Total Revenues	710,985,437	738,749,498	767,758,678	798,071,850	
Expenditures:					
100 - Salaries	428,032,898	443,014,049	458,519,541	474,567,725	3.50%
200 - Benefits	195,353,426	202,190,796	209,267,474	216,591,836	3.50%
300 - Purchased Professional Services	16,583,903	17,164,340	17,765,092	18,386,870	3.50%
400 - Purchased Property Services	5,975,264	6,184,398	6,400,852	6,624,882	3.50%
500 - Other Purchased Services	4,482,052	4,638,924	4,801,286	4,969,331	3.50%
600 - Supplies	59,129,024	61,198,540	63,340,489	65,557,406	3.50%
700 - Property	347,450	359,611	372,197	385,224	3.50%
800 - Other	224,077	231,920	240,037	248,438	3.50%
Total Expenditures	710,128,094	734,982,578	760,706,968	787,331,712	
Excess (Deficiency) of Revenues Over Expenditures	857,343	3,766,920	7,051,710	10,740,138	
Other Financing Sources (Uses):					
Proceeds from Insurance Settlements	25,000	25,000	25,000	25,000	0.00%
Subscription Financing	705,057	-	-	-	0.00%
Transfers In	1,500,000	1,500,000	1,500,000	1,500,000	0.00%
Transfers Out	(4,888,142)	(7,820,482)	(7,832,888)	(7,845,542)	0.00%
Total Other Financing Sources (Uses)	(2,658,085)	(6,295,482)	(6,307,888)	(6,320,542)	
Net Change in Fund Balances	(1,800,742)	(2,528,562)	743,822	4,419,596	
Fund Balances - Beginning of Year	173,948,321	172,147,579	169,619,017	170,362,839	
Fund Balances - End of Year	\$ 172,147,579	\$ 169,619,017	\$ 170,362,839	\$ 174,782,435	

Assumptions:

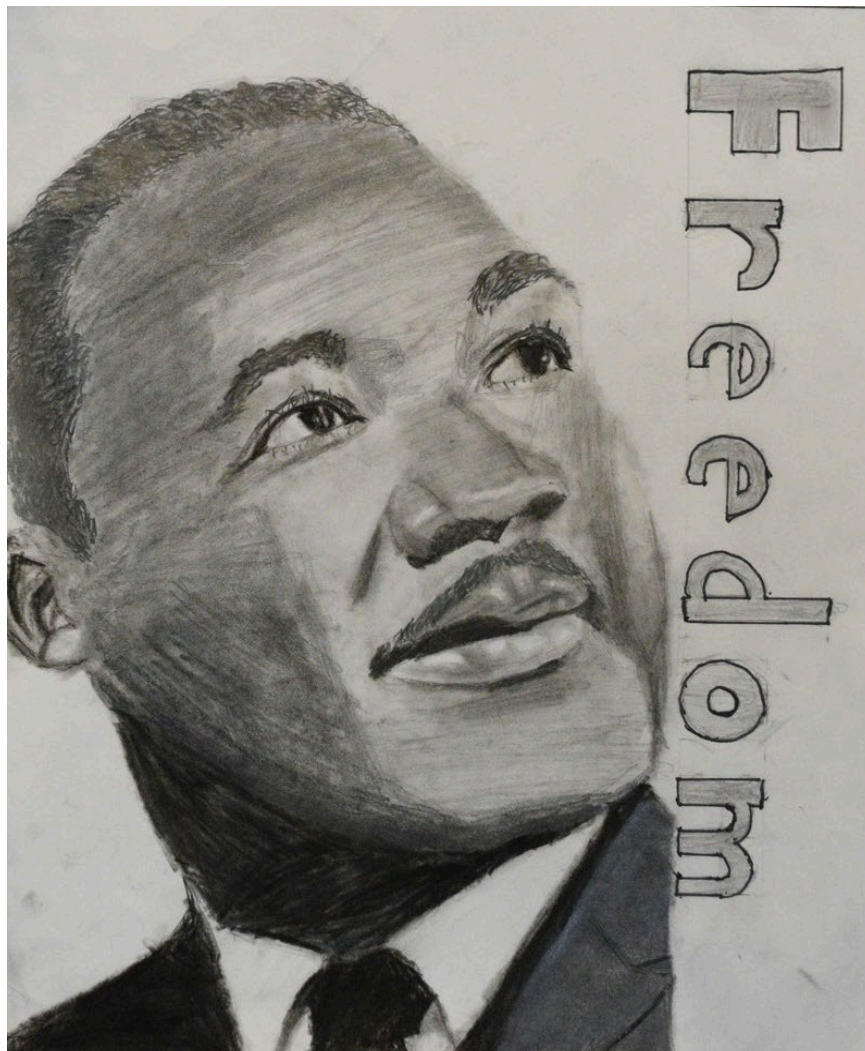
Funding in the General Fund is heavily dependent upon annual appropriations by the Utah State Legislature and property taxes. The 2024 legislature increased the WPU value by 5.0%. The Utah economy has been strong and the forecasts shown here include an optimistic assumption of funding increases for each of the next three years. As far as other revenue sources, property tax new growth is forecasted to be 2%, federal programs are forecasted to grow at 3% (based on experience prior to COVID relief funding), and interest revenues are expected to fall by 1%. The forecasted expenditures assume that class sizes and service patterns will remain consistent with 2024-25, with an assumed rate of growth in expenditures of 3.50% annually. Transfers out to the District Activity Fund are projected to increase by \$3 million beginning in 2025-26 while transfers out to the Granite Education Foundation Fund are projected to increase by 2% annually over the period.

State law requires the district to approve an annual balanced budget. Budget priorities will be reviewed on an annual basis and expenditures will be adjusted, as necessary, to balance the budget with available revenues.



District Activity Fund

The purpose of this fund is to account for funds generated and spent at the school-level related to their curricular, co-curricular and extra-curricular activities as administered by the District. This fund includes all monies that flow through the individual school-level programs including courses, performing groups, athletic programs, student clubs, as well as school-wide programs. All such funds are considered District funds managed by the Principal at each school and are subject to all District policies and procedures.



Student Artwork

Title: MLK

Student: Kushal Bural, Woodstock Elementary

Granite School District

2024-25 Budget
Financial Section – District Activity Fund

Major Revenue Sources

Student Fees

Student fees are a major revenue source for the District Activity Fund. Fees are assessed to students for various curricular, co-curricular, and extracurricular activities in addition to a general registration fee assessed to all secondary school students. Fee collection was disrupted during the years following the COVID pandemic, but have recovered to pre-COVID levels. In 2024-25, student fees will make up \$6.3 million, or 45.8%, of the District Activity Fund revenue. Beginning in 2025-26, the state has prohibited charging general registration fees and certain curricular course fees, which will cause a significant decrease in student fee revenues. In future years, this will require increased District funding to fill in the gap, an adjustment to programs and activities offered at District secondary schools, or a combination of the two.

Student Fundraising

Secondary schools regularly use student fundraising efforts to fund co-curricular and extracurricular activities and sports at each school. In 2024-25, student fundraising is budgeted at \$2.5 million, or 18.1%, of the District Activity Fund revenue. It is anticipated that fundraising revenue will continue to see a steady increase as costs of the programs supported with these revenues continue to increase.

Other Local Revenue

Other revenue sources in the District Activity Fund include admissions to school events (plays, athletic events, etc.), general sales of concessions and merchandise, interest earnings, and donations to the school. These revenue sources are budgeted to remain stable at \$5.0 million, or 36.1% of total revenue in the fund.

Expenditure Categories

Total 2024-25 budgeted expenditures in the District Activity Fund are \$20.6 million. The largest categories include supplies and textbooks of \$7.7 million (37.4%), purchased services of \$10.0 million (48.9%), and salaries and benefits of \$1.6 million (8.0%). Costs for educational supplies (such as science lab supplies or football jerseys and helmets) and contracted services (such as customized athletic apparel, student busing, or other student travel costs) have increased significantly in recent years, driving increased expenditures in the fund.

Fund Balance

Fund balances in the District Activity Fund are expected to decline by \$2.6 million in 2024-25. This is in line with budget expectations as schools spend down accumulated fund balances to reasonable levels. In future years, the District will make determinations about how to handle the changing environment with school fees and increasing costs, including how much in expenditures will be funded through transfers from the General Fund.

Granite School District

District Activity Fund

Summary Statement of Revenues, Expenses, and Changes in Fund Balances

	Actual 2020-21	Actual 2021-22	Actual 2022-23	Final Budget 2023-24	Budget 2024-25
Local Revenues:					
1740 - Student Fees	\$ 4,219,737	\$ 5,622,543	\$ 6,054,361	\$ 6,341,095	\$ 6,341,095
1770 - Student Fundraising	986,180	1,483,912	1,673,929	2,381,340	2,505,499
1900 - Other Local Revenue	2,999,761	4,262,819	5,051,121	4,995,000	4,995,000
Total Operating Revenues	8,205,678	11,369,274	12,779,411	13,717,435	13,841,594
Expenditures:					
100 - Salaries	822,116	969,262	1,047,290	1,257,582	1,358,189
200 - Benefits	165,104	184,832	201,532	266,115	287,404
300 - Purchased Professional Services	3,572,579	3,969,310	4,411,480	4,446,000	4,572,200
400 - Purchased Property Services	258,456	429,315	616,470	525,000	567,000
500 - Other Purchased Services	1,273,086	3,454,256	4,325,772	5,142,000	5,426,160
600 - Supplies & Textbooks	5,694,147	6,320,771	6,994,156	7,310,000	7,674,800
700 - Equipment	226,589	176,387	140,241	106,000	114,480
800 - Other	343,632	430,179	484,849	510,000	550,800
Total Operating Expenses	12,355,709	15,934,312	18,221,790	19,562,697	20,551,033
Excess (Deficiency) of Revenues Over Expenditures	(4,150,031)	(4,565,038)	(5,442,379)	(5,845,262)	(6,709,439)
Other Financing Sources (Uses):					
Transfers In	5,622,726	3,767,119	3,877,308	4,389,092	4,125,164
Transfers Out	-	-	(24,246)	(21,387)	-
Total Other Financing Sources	5,622,726	3,767,119	3,853,062	4,367,705	4,125,164
Net Change in Fund Balances	1,472,695	(797,919)	(1,589,317)	(1,477,557)	(2,584,275)
Fund Balances - Beginning of Year	13,177,460	14,650,155	13,852,236	12,262,919	10,785,362
Fund Balances - End of Year	\$ 14,650,155	\$ 13,852,236	\$ 12,262,919	\$ 10,785,362	\$ 8,201,087
Fund Balances:					
Nonspendable:					
Prepaid Expenditures	241,086	126,355	170,609	200,000	200,000
Committed to:					
District Activity Fund	14,409,069	13,725,881	12,092,310	10,585,362	8,001,087
Total Fund Balances	\$ 14,650,155	\$ 13,852,236	\$ 12,262,919	\$ 10,785,362	\$ 8,201,087

Granite School District

District Activity Fund Three Year Budget Forecast

	Budget 2024-25	Budget Forecast 2025-26	Budget Forecast 2026-27	Budget Forecast 2027-28	Projected Growth Rate
Revenues:					
Student Fees	\$ 6,341,095	\$ 3,988,919	\$ 3,988,919	\$ 3,988,919	-12.00%
Student Fundraising	2,505,499	2,756,049	3,031,654	3,334,819	10.00%
Other Local Revenue	4,995,000	5,094,900	5,196,798	5,300,734	2.00%
Total Revenues	13,841,594	11,839,868	12,217,371	12,624,472	
Expenditures:					
100 - Salaries	1,358,189	1,385,353	1,413,060	1,441,321	2.00%
200 - Benefits	287,404	293,152	299,015	304,995	2.00%
300 - Purchased Professional Services	4,572,200	4,663,644	4,756,917	4,852,055	2.00%
400 - Purchased Property Services	567,000	578,340	589,907	601,705	2.00%
500 - Other Purchased Services	5,426,160	5,534,683	5,645,377	5,758,285	2.00%
600 - Supplies	7,674,800	7,828,296	7,984,862	8,144,559	2.00%
700 - Property	114,480	116,770	119,105	121,487	2.00%
800 - Other	550,800	561,816	573,052	584,513	2.00%
Total Expenditures	20,551,033	20,962,054	21,381,295	21,808,920	
Excess (Deficiency) of Revenues Over Expenditures	(6,709,439)	(9,122,186)	(9,163,924)	(9,184,448)	
Other Financing Uses:					
Transfers In	4,125,164	7,125,164	7,125,164	7,125,164	
Total Other Financing Sources (Uses)	4,125,164	7,125,164	7,125,164	7,125,164	
Net Change in Fund Balances	(2,584,275)	(1,997,022)	(2,038,760)	(2,059,284)	
Fund Balances - Beginning of Year	10,785,362	8,201,087	6,204,065	4,165,305	
Fund Balances - End of Year	\$ 8,201,087	\$ 6,204,065	\$ 4,165,305	\$ 2,106,021	

Assumptions:

This fund includes all monies that flow through the individual school-level programs including courses, performing groups, athletic programs, student clubs, as well as school-wide programs. Beginning in 2025-26, the state has prohibited charging general fees (such as registration fees) and certain curricular course fees. The forecast for student fee revenues is reflective of this change. Student fundraising is projected to increase by 10% as student fundraising is no longer considered a part of student fees under state statute and administrative rules. Other revenues and expenditures have been projected to increase by 2%, with an increase of \$3 million expected in transfers expected from the general fund to finance the loss of fee revenue due to changes made in the law. A corresponding transfer out is budgeted in the general fund forecast in those same years. The forecast reflects a planned spend-down of fund balances in the District Activity Fund as schools use up reserve amounts and spend available balances down to reasonable levels.

Pass-Through Taxes Fund

The purpose of this fund is to: 1) account for the tax increment financing (TIF) authorized by the Community Development and Renewal Agencies Act (Utah Code 17C-1) to finance urban renewal, economic development, and community development projects by earmarking property tax revenue from increases in taxable values within a designated TIF district; and 2) account for the pass-through property taxes collected from the Charter School Levy. The incremental taxes are collected by Salt Lake County and paid directly to the CDRA within the District. The charter school property taxes are collected by Salt Lake County and paid directly to the Utah State Treasurer for distribution to charter schools within the State.



Student Artwork

Title: Three Zebras

Student: Grace Garrison, Olympus High

Granite School District

2024-25 Budget
Financial Section – Pass-Through Taxes Fund

Major Revenue Sources

Revenues of the Pass-Through Taxes Fund include property taxes collected by Salt Lake County and paid to other entities. These include tax increment financing (TIF) agreements with Community Development and Renewal Agencies (CDRAs) and revenues generated through the charter school property tax levy. Incremental taxes are generated through each of the various levies of the District.

Expenditure Categories

Total 2024-25 budgeted expenditures in the Pass-Through Taxes Fund are \$21.0 million, which includes \$6.5 million (31.0%) in taxes remitted to the Utah State Treasurer for distribution to charter schools within the state and \$14.5 million (69.0%) in taxes paid to CDRAs.

Fund Balance

In the Pass-Through Taxes Fund, expenditures are always equal to revenues. Thus, the fund balance in the Pass-Through Taxes is always zero.



Classmates of an Academy Park El student diagnosed with degenerative eye disease were given stuffed seeing eye dogs

Granite School District

Pass-Through Taxes Fund

Summary Statement of Revenues, Expenditures, and Changes in Fund Balances

	<i>Actual</i> 2020-21	<i>Actual</i> 2021-22	<i>Actual</i> 2022-23	<i>Final</i> <i>Budget</i> 2023-24	<i>Budget</i> 2024-25
Revenues:					
1114 - Charter School Levy	\$ 3,860,220	\$ 4,101,861	\$ 4,141,402	\$ 6,292,657	\$ 6,500,000
1190 - Incremental Property Tax Revenue	11,006,852	10,344,803	13,363,744	14,475,929	14,500,000
Total Revenues	14,867,072	14,446,664	17,505,146	20,768,586	21,000,000
Expenditures:					
890 - Taxes Remitted to CDRA's & Charter Schools	14,867,072	14,446,664	17,505,146	20,768,586	21,000,000
Total Expenditures	14,867,072	14,446,664	17,505,146	20,768,586	21,000,000
Excess (Deficiency) of Revenues Over Expenditures	-	-	-	-	-
Fund Balances - Beginning of Year	-	-	-	-	-
Fund Balances - End of Year	\$ -	\$ -	\$ -	\$ -	\$ -

Granite School District

Pass-Through Taxes Fund Three Year Budget Forecast

	Budget 2024-25	Budget Forecast 2025-26	Budget Forecast 2026-27	Budget Forecast 2027-28	Projected Growth Rate
Revenues:					
Local Sources	\$ 21,000,000	\$ 21,840,000	\$ 22,713,600	\$ 23,622,144	4.00%
Total Revenues	<u>21,000,000</u>	<u>21,840,000</u>	<u>22,713,600</u>	<u>23,622,144</u>	
Expenditures:					
800 - Other	21,000,000	21,840,000	22,713,600	23,622,144	4.00%
Total Expenditures	<u>21,000,000</u>	<u>21,840,000</u>	<u>22,713,600</u>	<u>23,622,144</u>	
Excess (Deficiency) of Revenues Over Expenditures	-	-	-	-	
Fund Balances - Beginning of Year	-	-	-	-	
Fund Balances - End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	

Assumptions:

Assumed that revenues and expenditures will increase by 4% annually. The tax revenues that are generated in this fund are collected by Salt Lake County and then remitted directly to other government entities as required by law. All incremental tax revenues collected on behalf of redevelopment agencies are sent to the agencies. Taxes collected on behalf of charter schools are remitted directly to the State Treasurer.

Granite Education Foundation

The purpose of this fund is to account for donations received on behalf of the District. The Foundation is a tax-exempt nonprofit organization formed for the benefit of Granite School District. Although the Foundation's activities and records are operated and maintained separate from the District, its activities and operations exclusively benefit the District. The Foundation, therefore, is reported as a blended component unit of the District.



Student Artwork

Title: Alma

Student: Wyatt Johnson, Granger High

Granite School District

2024-25 Budget
Financial Section – Granite Education Foundation Fund

The Granite Education Foundation (GEF) is organized as a separate nonprofit organization with separate accounting records and activities. However, the Foundation exclusively benefits the District; therefore, the foundation is reported as a blended component unit of the District using a separate fund.

Major Revenue Sources

Donations are the primary revenue source of the GEF Fund. Donation revenues are budgeted at \$1.5 million in 2024-25, in line with revenues from previous fiscal years.

Expenditure Categories

Total 2024-25 budgeted expenditures in the fund have increased by \$43k or 1.96%. In 2024-25, \$728k, or 32.1% of the budget is in salaries and benefits for foundation employees. Other major expenditure categories include supplies and equipment (25.8%) and purchased services (29.4%). All expenditures of the fund are intended to benefit students of the District, either directly or indirectly.

Fund Balance

Fund balances in the GEF Fund are expected to remain steady in 2024-25 at \$2.9 million. The Foundation has made changes in recent years to cut costs through FTE reductions, which will help to ensure healthy fund balances into the future. The foundation’s budget is adjusted each year to ensure that expenditures stay within available resources.



Cottonwood El Barbie Daughter Date Night
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Granite School District

Granite Education Foundation

Summary Statement of Revenues, Expenditures, and Changes in Fund Balances

	<i>Actual</i> 2020-21	<i>Actual</i> 2021-22	<i>Actual</i> 2022-23	<i>Final</i> <i>Budget</i> 2023-24	<i>Budget</i> 2024-25
Revenues:					
1500 - Earnings on Investments	\$ 715,185	\$ (394,374)	\$ 151,626	\$ 100,000	\$ 100,000
1920 - Donations & Fundraising	1,335,437	1,154,008	1,477,465	1,500,000	1,500,000
4200 - Federal Sources	241,150	-	-	-	-
Total Revenues	2,291,772	759,634	1,629,091	1,600,000	1,600,000
Expenditures:					
100 - Salaries	620,290	538,804	548,346	474,818	508,626
200 - Benefits	290,080	263,082	255,021	209,940	219,740
300 - Contracted Services (Contributed to schools)	276,529	173,508	88,638	326,584	325,950
400 - Purchased Property Services	130,897	37,741	55,294	135,000	135,000
500 - Other Purchased Services	115,005	231,190	159,649	205,346	205,980
600 - Supplies	509,708	568,923	540,004	484,900	484,900
731 - Equipment	162,907	338,020	-	100,000	100,000
800 - Other	90,356	267,454	287,901	286,100	286,100
Total Expenditures	2,195,772	2,418,722	1,934,853	2,222,688	2,266,296
Excess (Deficiency) of Revenues Over Expenditures	96,000	(1,659,088)	(305,762)	(622,688)	(666,296)
Other Financing Sources:					
Lease Proceeds	-	328,931	-	-	-
Transfers In	402,140	564,998	563,245	590,996	608,155
Net Change in Fund Balances	498,140	(765,159)	257,483	(31,692)	(58,141)
Fund Balances - Beginning of Year	2,998,883	3,497,023	2,731,864	2,989,347	2,957,655
Fund Balances - End of Year	\$ 3,497,023	\$ 2,731,864	\$ 2,989,347	\$ 2,957,655	\$ 2,899,514
Fund Balances:					
Restricted for:					
Schools	420,451	359,678	341,775	400,000	400,000
Scholarships	460,735	419,623	424,107	420,000	420,000
Committed to:					
Foundation	2,615,837	1,952,563	2,223,465	2,137,655	2,079,514
Total Fund Balances	\$ 3,497,023	\$ 2,731,864	\$ 2,989,347	\$ 2,957,655	\$ 2,899,514

Granite School District

Granite Education Foundation Three Year Budget Forecast

	Budget 2024-25	Budget Forecast 2025-26	Budget Forecast 2026-27	Budget Forecast 2027-28	Projected Growth Rate
Revenues:					
Interest on Investments	\$ 100,000	\$ 102,000	\$ 104,040	\$ 106,121	2.00%
Local Sources	1,500,000	1,530,000	1,560,600	1,591,812	2.00%
Total Revenues	1,600,000	1,632,000	1,664,640	1,697,933	
Expenditures:					
100 - Salaries	508,626	518,799	529,175	539,759	2.00%
200 - Benefits	219,740	224,135	228,618	233,190	2.00%
300 - Purchased Professional Services	325,950	332,469	339,118	345,900	2.00%
400 - Purchased Property Services	135,000	137,700	140,454	143,263	2.00%
500 - Other Purchased Services	205,980	210,100	214,302	218,588	2.00%
600 - Supplies	484,900	494,598	504,490	514,580	2.00%
731 - Equipment	100,000	102,000	104,040	106,121	2.00%
800 - Other	286,100	291,822	297,658	303,611	2.00%
Total Expenditures	2,266,296	2,311,623	2,357,855	2,405,012	
Excess (Deficiency) of Revenues Over Expenditures	(666,296)	(679,623)	(693,215)	(707,079)	
Other Financing Uses:					
Transfers In	608,155	620,318	632,724	645,378	2.00%
Total Other Financing Sources (Uses)	608,155	620,318	632,724	645,378	
Net Change in Fund Balances	(58,141)	(59,305)	(60,491)	(61,701)	
Fund Balances - Beginning of Year	2,957,655	2,899,514	2,840,209	2,779,718	
Fund Balances - End of Year	\$ 2,899,514	\$ 2,840,209	\$ 2,779,718	\$ 2,718,017	

Assumptions:

Assumed that revenues and expenditures would increase by 2% annually.

Capital Outlay Fund

The purpose of the Capital Outlay Fund is to account for the costs incurred in acquiring and improving sites, constructing and remodeling facilities, and procuring equipment necessary for providing quality educational programs for all students within the district. Financing is provided by a property tax levy as authorized by 53F-8-303.



Student Artwork

Title: Delicate Arch

Student: Payton Fredrickson, Olympus Jr

Granite School District

2024-25 Budget
Financial Section – Capital Outlay Fund

Major Revenue Sources

State Revenues

The District received a state grant to fund security upgrades in schools in order to comply with new state laws regarding school safety. Budgeted state revenues from this grant in 2024-25 total \$2.2 million (2.4% of total revenues). These revenues will only fund a portion of the needed upgrades and the District anticipates receiving additional state funding in future fiscal years.

Property Tax Revenues

The capital local levy, as authorized in Utah Code 53F-8-303, is intended to fund the District’s capital projects and technology programs. Budgeted Capital Outlay Fund property tax revenues from the capital local levy in 2024-25 are \$80.2 million (87.1% of total revenues). This is an increase of \$8.0 million or 11.1% from the prior year and in line with the District’s long-term capital improvement plan. The increase is necessary for the ongoing pay-as-you-go financing of new construction and school renovations. Projects at Skyline High and Cyprus High are ongoing with future projects planned following completion - see gsdfuture.org for details.

Federal Revenues

Federal revenues in the fund are budgeted at \$4.6 million in 2024-25 (5.0% of total revenues). This is a significant reduction to the federal revenues received in 2023-24. ESSER ARP grant funding has been used in the fund over the previous three fiscal years to cover costs for HVAC system upgrades at several schools and the final portion of this revenue is budgeted in 2024-25. Additionally, funds from the Federal Emergency Management Agency (FEMA) have been used in 2023-24 to finance the construction of Westlake STEM Jr.

Expenditure Categories

Total 2024-25 budgeted expenditures in the Capital Outlay Fund have decreased by \$66.2 million or 37.0%. This decrease is the result of the projected completion of the Westlake STEM Jr High building along with the completion of various HVAC upgrade projects financed with COVID relief funds. The Cyprus High rebuild is projected to be completed in August 2025 and the Skyline High project will be completed in August 2026.

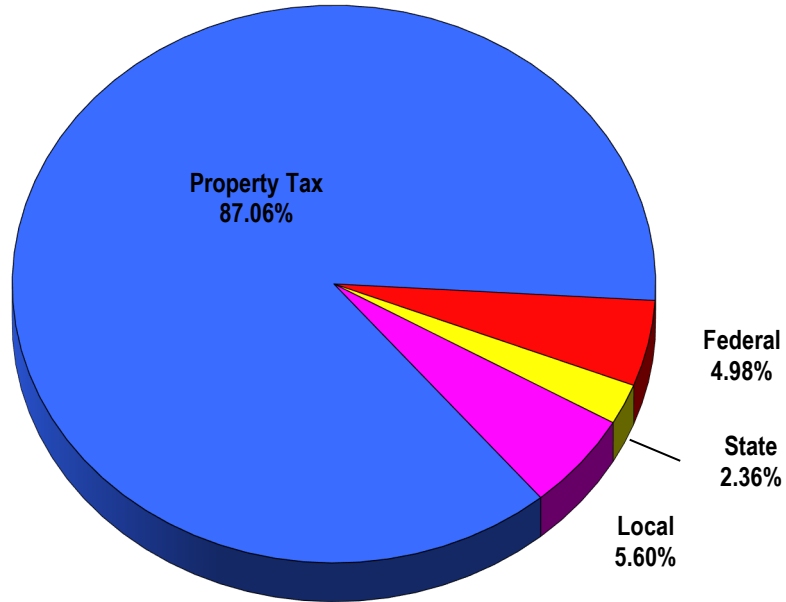
Overall, \$89.5 million, or 79.4%, of the total expenditure budget in the fund is in contracted construction services. The bulk of these costs are for the major rebuild projects at Cyprus and Skyline High schools, with additional costs for other smaller projects. \$10.5 million, or 9.3%, is budgeted for supplies and equipment related to construction projects and for school technology and \$8.1 million, or 7.2%, is for architecture, design, and other contracted professional services.

Fund Balance

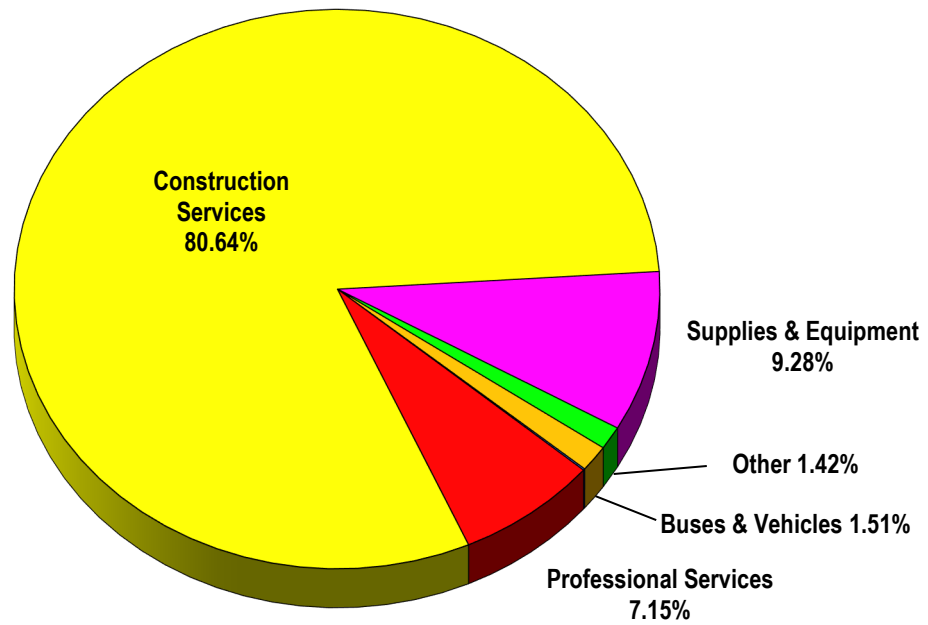
Fund balances in the Capital Outlay Fund are expected to decline by \$17.6 million in 2024-25 as the District continues expending resources accumulated for the rebuilds of Skyline and Cyprus High Schools. Over previous years, balances in the fund were accumulated with a planned expenditure of those fund balances over the following years for school construction projects. The declining fund balance in 2024-25 is reflective of this plan and in line with planned expectations.

Capital Outlay Fund

Revenue Sources



Budgeted Expenditures



Granite School District

Capital Outlay Fund

Summary Statement of Revenues, Expenditures, and Changes in Fund Balances

	Actual 2020-21	Actual 2021-22	Actual 2022-23	Final Budget 2023-24	Budget 2024-25
Revenues:					
Local Sources	\$ 21,300,449	\$ 65,203,324	\$ 76,967,739	\$ 78,775,079	\$ 85,407,381
State Sources	41,996	24,900	6,651,442	1,029,529	2,175,918
Federal Sources	-	170,483	5,906,233	40,607,598	4,593,691
Total Revenues	21,342,445	65,398,707	89,525,414	120,412,206	92,176,990
Expenditures:					
Capital Outlay	21,471,112	35,191,037	95,468,024	178,879,342	112,709,464
Total Expenditures	21,471,112	35,191,037	95,468,024	178,879,342	112,709,464
Excess (Deficiency) of Revenues Over Expenditures	(128,667)	30,207,670	(5,942,610)	(58,467,136)	(20,532,474)
Other Financing Sources (Uses):					
Proceeds from Insurance Settlements	10,000	-	8,500	-	-
Proceeds from Sale of Capital Assets	145,019	336,946	426,672	353,335	420,000
Lease Proceeds	-	539,287	560,946	-	-
Subscription Financing	-	-	264,157	1,473,435	-
Transfers In	50,122	27,684	80,455	86,663	75,000
Transfers (Out)	-	(38,494)	-	-	-
Total Other Financing Sources	205,141	865,423	1,340,730	1,913,433	495,000
Extraordinary Item:					
Insurance Recovery	7,760,870	30,363,211	4,702,993	-	2,404,914
Net Change in Fund Balances	7,837,344	61,436,304	101,113	(56,553,703)	(17,632,560)
Fund Balances - Beginning of Year	32,493,339	40,330,683	101,766,987	101,868,100	45,314,397
Fund Balances - End of Year	\$ 40,330,683	\$ 101,766,987	\$ 101,868,100	\$ 45,314,397	\$ 27,681,837
Fund Balances:					
Nonspendable:					
Prepaid Expenditures	215,851	1,844,184	1,545,723	-	-
Restricted for:					
Capital Projects	40,114,832	99,922,803	100,322,377	45,314,397	27,681,837
Total Fund Balances	\$ 40,330,683	\$ 101,766,987	\$ 101,868,100	\$ 45,314,397	\$ 27,681,837

Granite School District

Capital Outlay Fund

Revenues

	<i>Actual</i> <i>2020-21</i>	<i>Actual</i> <i>2021-22</i>	<i>Actual</i> <i>2022-23</i>	<i>Final</i> <i>Budget</i> <i>2023-24</i>	<i>Budget</i> <i>2024-25</i>
Local Sources:					
1100 - Property Taxes & Fee-in-Lieu	20,885,398	64,214,145	71,098,918	72,200,079	80,241,134
1510 - Earnings on Investments	139,534	421,028	5,220,046	5,200,000	4,500,000
1990 - Other Local Revenue	275,517	568,151	648,775	1,375,000	666,247
Total Local Sources	21,300,449	65,203,324	76,967,739	78,775,079	85,407,381
State Sources:					
3000 - State Revenues	41,996	24,900	6,651,442	1,029,529	2,175,918
Total State Sources	41,996	24,900	6,651,442	1,029,529	2,175,918
Federal Sources:					
4000 - Federal Revenues	-	170,483	5,906,233	40,607,598	4,593,691
Total Federal Sources	-	170,483	5,906,233	40,607,598	4,593,691
 Total Revenues	 \$ 21,342,445	 \$ 65,398,707	 \$ 89,525,414	 \$ 120,412,206	 \$ 92,176,990

Granite School District

Capital Outlay Fund Expenditures

	<i>Actual</i> <i>2020-21</i>	<i>Actual</i> <i>2021-22</i>	<i>Actual</i> <i>2022-23</i>	<i>Final</i> <i>Budget</i> <i>2023-24</i>	<i>Budget</i> <i>2024-25</i>
Capital Outlay:					
100 - Salaries	\$ 29,266	\$ 23,848	\$ 88,654	\$ 69,144	\$ 74,250
200 - Employee Benefits	8,551	6,859	27,302	14,851	23,270
300 - Contracted Professional Services	3,054,626	4,701,680	5,602,289	11,497,951	8,063,257
450 - Construction Services	4,968,490	12,882,405	68,292,351	114,972,144	78,367,728
452 - Hard Surfacing	6,195	412,999	463,842	848,481	500,000
453 - Sidewalk/Curb/Gutter	528	4,609	16,800	6,465	-
454 - Playgrounds/School Grounds Improve	-	170,562	140,656	1,356,114	500,000
456 - Landscaping	15,903	178,451	319,355	1,344,198	625,000
461 - Re-Roofing	-	-	969,895	774,091	500,000
462 - Relocatable Classrooms	385,961	481,190	314,400	395,800	600,000
463 - Carpeting	4,013	123,107	136,186	257,552	200,000
464 - Mechanical Systems	899,682	1,673,560	6,434,355	19,707,510	4,793,469
465 - Electrical Systems	197,408	252,015	351,869	1,853,469	366,000
466 - Remodeling	1,087,973	2,797,481	2,185,503	2,303,249	3,000,000
467 - ADA	2,097	62,308	57,675	48,981	65,000
490 - Other Purchased Property Services	1,251,513	777,980	744,265	2,243,634	1,373,515
500 - Other Purchased Services	9,462	48,518	-	2,041	825
600 - Supplies	3,646,510	4,872,296	6,169,756	13,182,141	10,385,150
710 - Site Purchases	160,265	187,500	-	860,245	1,500,000
720 - Building Purchases	1,898,822	1,728,876	673,446	-	-
731 - Equipment	698,943	1,581,246	696,834	3,169,255	75,000
732 - School Buses	2,618,684	1,357,046	611,500	2,569,044	1,000,000
735 - Non-Bus Vehicles	525,840	374,098	687,419	992,008	697,000
800 - Other	380	492,403	483,672	410,974	-
Total Expenditures	\$ 21,471,112	\$ 35,191,037	\$ 95,468,024	\$ 178,879,342	\$ 112,709,464

Granite School District

Capital Outlay Fund

Budget Detail

Description	Budget 2024-25
Equipment:	
Business Services	\$ 15,000
Curriculum and Instruction (Instruments)	25,000
District-wide condemned	350,000
District-wide condemned AV	100,000
Educator Support & Development	15,000
Enrollment growth/shift district-wide	85,000
School accountability	15,000
Superintendent/administration	15,000
Teaching & Learning	15,000
Maintenance Departments:	
Custodial	30,000
Electronics	447,520
Grounds	400,000
Maintenance Services	915,000
Maintenance Vehicles	500,000
Plumbing	100,000
Painting	600,000
Police Department:	
Contracted services	161,640
Equipment	56,360
Police vehicles	197,000
Vandalism	10,000
Projects Funded with Federal ESSER Funds:	
HVAC Upgrades	3,840,687
Property Management:	
Legal fees	200,000
Property & risk management	93,600
Site acquisition	1,500,000
School Equipment Allocations:	
Condemned discretionary - elementary schools	140,000
Condemned discretionary - junior high schools	52,500
Condemned discretionary - high schools	31,500
Condemned discretionary - Hartvigsen, Roosevelt, GEF	8,500
Discretionary capital - elementary schools	224,000
Discretionary capital - junior high schools	90,000
Discretionary capital - high schools	70,000
Discretionary capital - Hartvigsen, Jones, Roosevelt, GEF	16,000
Discretionary capital - estimated carryover	813,397
School Projects:	
Architectural & engineering services	1,200,000
Asphalt patching	500,000
Landscaping/irrigation	500,000
Playgrounds	500,000
Fire alarms	350,000
HVAC Projects	500,000
Relocatable classrooms	600,000
Roofing	500,000
Security upgrades	3,000,000
School projects	6,850,000

Granite School District

Capital Outlay Fund

Budget Detail

Description	Budget 2024-25
School Rebuilds:	
Cyprus High School	44,781,670
Skyline High School	30,677,725
West Lake Jr. High	3,187,918
State School Safety Grant:	
Key card entry, video doorbell, camera packages	717,610
Ballistic film, double cylinder key locks, stop the bleed kits	1,178,170
Student Transportation:	
School buses	1,000,000
Support Services:	
Contracted services	570,200
Equipment	157,800
Technology:	
Information Systems	4,189,283
Other State/Local Funding:	
School Community Center Construction	213,602
Rocky Mtn Power - HVAC Projects	336,247
UDOT - HVAC Projects	66,535
Total Capital Outlay Fund Budgeted Expenditures	\$ 112,709,464

Impact of Capital Projects on the General Fund:

Although capital projects are funded from the Capital Outlay Fund, operating costs for new buildings have an impact on the General Fund. Every school has fixed or overhead costs that are incurred to keep the building operating such as salaries for principals and assistants, secretaries, custodians and a media center coordinator. Additional costs are incurred for maintenance and utility costs. The district is continuing its plan to rebuild or renovate multiple school buildings over the next several years. Because these building projects are rebuilds of existing schools, they should have little overall impact on the General Fund.

Granite School District

Capital Outlay Fund Three Year Budget Forecast

	Budget 2024-25	Budget Forecast 2025-26	Budget Forecast 2026-27	Budget Forecast 2027-28	Projected Growth Rate
Revenues:					
Property Tax	\$ 80,241,134	\$ 83,450,779	\$ 88,750,386	\$ 92,464,341	4.00%
Interest on Investments	4,500,000	4,455,000	4,410,450	4,366,346	-1.00%
State Sources	2,175,918	-	-	-	
Federal Sources	4,593,691	-	-	-	
Miscellaneous	666,247	676,241	686,385	696,681	1.50%
Total Revenues	92,176,990	88,582,020	93,847,221	97,527,368	
Expenditures:					
100 - Salaries	74,250	75,735	77,250	78,795	2.00%
200 - Benefits	23,270	23,735	24,210	24,694	2.00%
300 - Purchased Professional Services	8,063,257	8,224,522	8,389,012	8,556,792	2.00%
400 - Purchased Property Services	90,890,712	66,527,518	71,358,068	74,785,229	2.00%
500 - Other Purchased Services	825	842	859	876	2.00%
600 - Supplies	10,385,150	10,592,853	10,804,710	11,020,804	2.00%
700 - Property	3,272,000	3,337,440	3,404,189	3,472,273	2.00%
800 - Debt Service & Miscellaneous	-	-	-	-	
Total Expenditures	112,709,464	88,782,645	94,058,298	97,939,463	
Excess (Deficiency) of Revenues Over Expenditures	(20,532,474)	(200,625)	(211,077)	(412,095)	
Other Financing Sources (Uses):					
Sale of Real Property	420,000	420,000	420,000	420,000	
Transfers In	75,000	75,000	75,000	75,000	
Total Other Financing Sources (Uses)	495,000	495,000	495,000	495,000	
Extraordinary Item:					
Insurance Recovery	2,404,914	-	-	-	
Net Change in Fund Balances	(17,632,560)	294,375	283,923	82,905	
Fund Balances - Beginning of Year	45,314,397	27,681,837	27,976,212	28,260,135	
Fund Balances - End of Year	\$ 27,681,837	\$ 27,976,212	\$ 28,260,135	\$ 28,343,040	

Assumptions:

Property tax revenues are expected to grow at a rate of 4% in the Capital Outlay Fund as taxes are shifted from the debt service levy to the capital local levy and frozen at the same rate each year. This is in accordance with the District's long-term financial plan to finance school construction projects. Other local revenues are expected to grow at rates consistent with prior years. State funds from a school safety grant and federal ESSER ARP funds are expected to be exhausted in 2024-25. Future school rebuilds and renovations are subject to available funding and timing will depend on completion of projects at Skyline and Cyprus high schools. See gsdfuture.org for a complete list of the planned future projects and timing. All future capital project requests will be reviewed and prioritized for each of the three forecast years. The district is required to approve an annual balanced budget. Capital expenditures will be budgeted to balance with available revenues.

Construction Photos

Cyprus High – April 2024



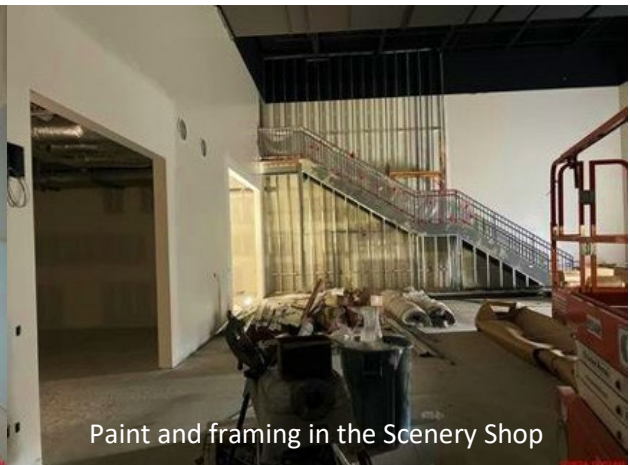
Curtain wall and glass installation on the exterior of the Auditorium



Framing and HVAC in Administration Level 1



Drywall on Level 3 of classrooms in Academics



Paint and framing in the Scenery Shop

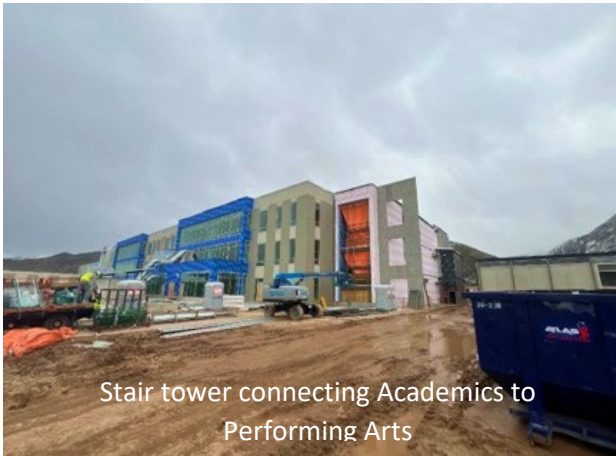


Ceiling tile in the Athletics Vestibule



Framing in Administration Level 2

Skyline High – April 2024



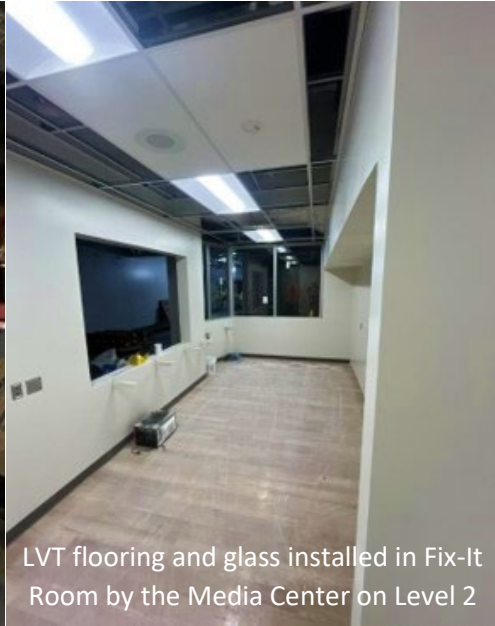
Stair tower connecting Academics to Performing Arts



Glass installed at the Level 2 classrooms



Tile and storefront installed in Level 1 restroom

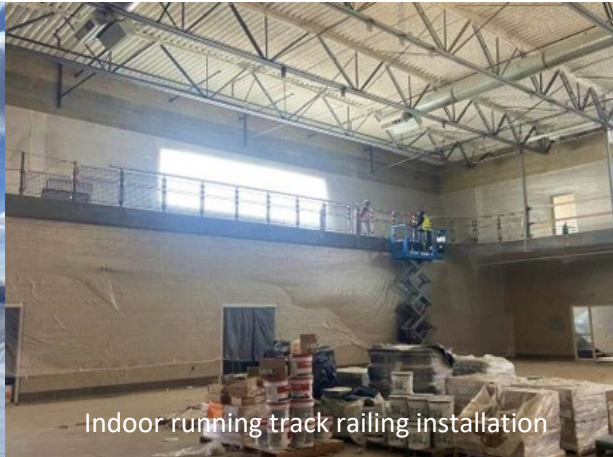


LVT flooring and glass installed in Fix-It Room by the Media Center on Level 2

Westlake STEM Jr High – April 2024



Delivery of air handling units



Indoor running track railing installation

Granite School District

2024-25 Budget Capital Improvement Planning

Within Granite School District’s 100+ years of education there have been different phases. Some of these phases were periods of growth where new schools were built up in burgeoning communities. Other periods involved consolidation and substantial boundary realignments. Granite School District is currently experiencing a new phase in its history with unprecedented challenges.

Through the years, Granite’s capital budget has been sufficient to cover the needs of school buildings, with the occasional bond or property tax increase to make up the difference. Although growth has slowed during the past several years, the need for building repairs, renovations and rebuilds is now swiftly out-pacing available funding. This new phase in Granite’s history requires a distinct approach to ensure that students receive a high-quality education now and in years to come.

The Granite School District Board of Education has explored multiple long-term capital planning options to ensure that buildings meet the needs of students. The Board worked with financial consultants to develop the best possible funding options to address capital needs in the District.

Beginning in late 2016, the District took major steps to educate the public on the current capital needs in the District and the potential solutions put forth by the Board of Education. District representatives hosted informational meetings in every high school network, along with presentations to school community councils, elected officials, townships, and city offices. The District also produced educational materials and sent out an informational mailer to all active voters in the District.

The District placed a \$238 million bond proposal on the November 2017 general election ballot. Voters approved the bonding proposal and construction is either underway or has been completed on the following school projects:

<u>Project</u>	<u>Status</u>
Cyprus High rebuild	In progress
Skyline High rebuild	In progress
Olene Walker Elementary rebuild	Completed
South Kearns Elementary rebuild	Completed
Evergreen Junior High remodel	Completed
Driggs Elementary remodel	Completed
Hunter High School addition	Completed
Rosecrest Elementary remodel	Completed
Valley Junior High remodel	Completed

When voters approved the 2017 bond election, the District promised to shift the Debt Service levy to Capital Outlay when bond payments began to decrease. In accordance with this plan, in past fiscal years, the District has shifted property tax revenues from the Debt Service Levy to Capital Outlay, significantly increasing revenues in the Capital Outlay Fund. This plan proceeds forward in 2024-25, with a planned increase in the Capital Local Levy as the rate in the Debt Service Levy decreases. These increased property tax revenues are necessary to facilitate the ongoing rebuilds of Cyprus High and Skyline High along with future capital projects to rebuild, renovate, or add on to school buildings at West Kearns Elementary, Smith Elementary, Moss Elementary, and Plymouth Elementary, and Taylorsville High School along with various other buildings. For full details on rollout of future projects, see gsdfuture.org.

Granite School District

2024-25 Budget Capital Improvement Planning

The capital improvement plan is based on a “worst first” schedule. 31 schools were included in the initial phase of the plan. 7 of those have been completed and two are currently in progress, as outlined above. Two elementary schools originally included have been closed and removed from the plan. Historic increases in construction costs have caused the original timeline for school rebuilds and remodels to be pushed back significantly. While originally projected to have start dates from 2018 to 2028, these projects now are projected with start dates through 2037. Between fiscal years 2026 and 2038, \$1.2 billion in funds are expected to be generated through the portion of the capital local levy used to fund these construction projects on a pay-as-you-go basis. The actual rollout of projects will be made to fit within these available funds and future cost increases will continue to play a large role in the speed of the rollout.

Through 2022-23, construction costs for the projects completed or currently in progress were paid using proceeds from the bond issuances and the transactions were recorded in the Bond Projects Fund. In February 2023, the remaining bond funding was exhausted and the construction costs for both the Skyline High and Cyprus High projects shifted to the Capital Outlay Fund and have been financed since then with the increased property tax revenues described above. Cyprus High is scheduled to be completed in the summer of 2025 and Skyline High is scheduled to be finished in the summer of 2026.

Additionally, construction on the West Lake STEM Jr High building has continued in 2023-24, with planned completion this summer. The building will be in use for the 2024-25 school year. This project was financed through a combination of funds from the earthquake insurance settlement for the damage sustained at West Lake Junior High School during the 2020 earthquake, one-time state funds, and federal disaster relief grants through the Federal Emergency Management Agency (FEMA).

The District has also been working for the past several years to update security infrastructure at all school sites. Security upgrades have been completed or are in progress for all elementary school sites. The most noticeable aspect of these upgrades is an extra set of security doors, which require all visitors to enter the main office and be approved by staff prior to entering the building. HB 61 in the 2023 Legislative Session and HB 84 in the 2024 Legislative Session established additional safety requirements for public schools through the state of Utah. The District has received a \$3.1 million state school safety grant which will assist the District in installing upgraded door locks, camera packages, key card entry systems, video doorbells, and ballistic film in school buildings.



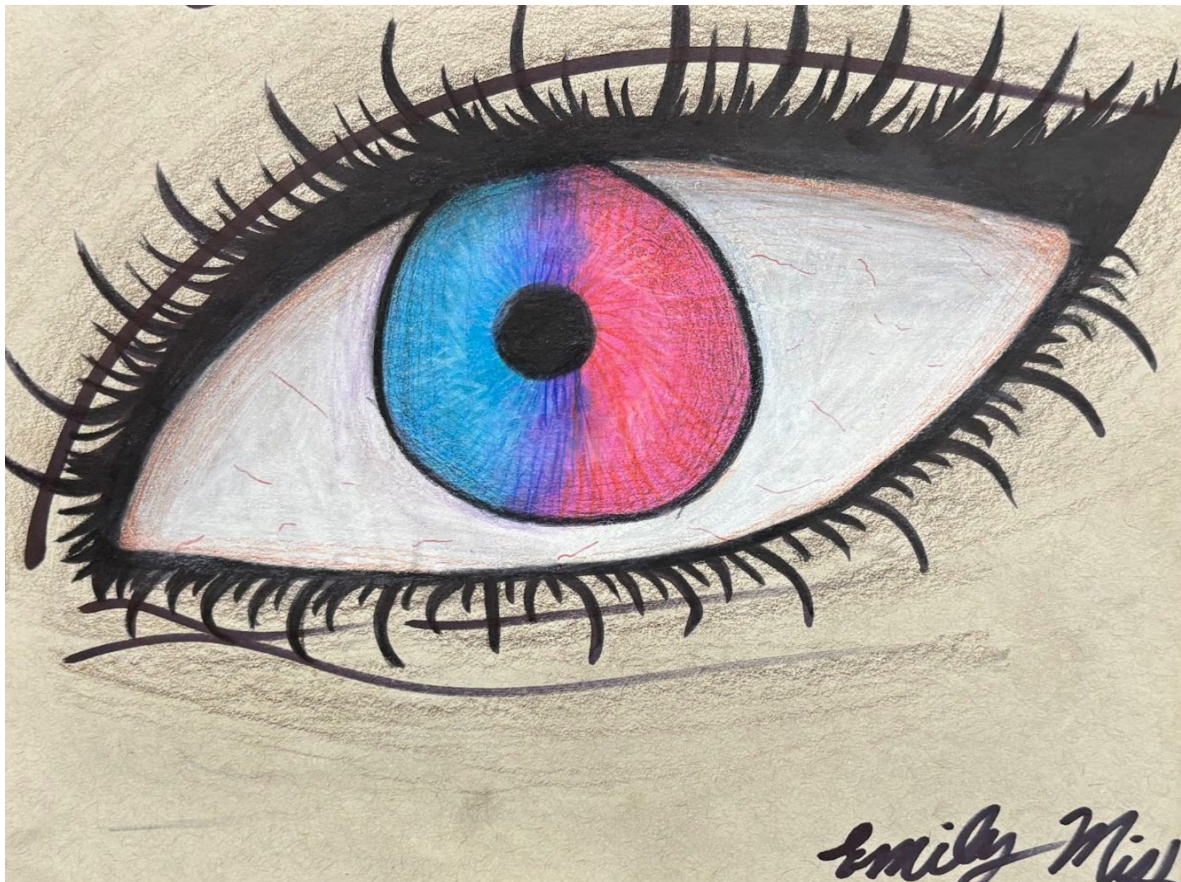
Students at Wasatch Jr participating in the 2024 Souper Bowl of Caring “Pie in the Face” fundraiser to help support Utah Food Banks



Bond Projects Fund

The Bond Projects Fund is a capital projects fund that has been established to account for the proceeds from the issuance of general obligation bonds. The bond proceeds are used for the purpose of acquiring and improving sites, constructing and remodeling facilities, and procuring equipment necessary for providing quality educational programs for all students within the district.

Voters approved a \$238 million general obligation bond proposal at the November 2017 general election. These proceeds were used to rebuild Cyprus and Skyline high schools and to rebuild or renovate other school buildings and were exhausted during the 2022-23 year. Moving forward, construction on these projects will continue with funds available in the Capital Outlay Fund.



Student Artwork
Untitled
Student: Emily Mish, Olympus Jr



Granite School District

Bond Projects Fund

Summary Statement of Revenues, Expenditures, and Changes in Fund Balances

	<i>Actual</i> 2020-21	<i>Actual</i> 2021-22	<i>Actual</i> 2022-23	<i>Final</i> <i>Budget</i> 2023-24	<i>Budget</i> 2024-25
Revenues:					
Local Sources:					
1510 - Earnings on Investments	\$ 604,002	\$ 463,418	\$ 498,598	\$ -	\$ -
Total Revenues	604,002	463,418	498,598	-	-
Expenditures:					
Facilities Acquisition & Construction:					
340 - Contracted Professional Services	6,242,896	1,660,138	622,622	-	-
450 - Construction Services	47,978,256	74,786,773	40,722,440	-	-
520 - Insurance	20,177	225,872	-	-	-
610 - Supplies	1,987,009	313,725	143,207	-	-
710 - Land Acquisition	-	-	-	-	-
731 - Equipment	81,546	19,127	1,028,052	-	-
Debt Service:					
833 - Bond Issuance Costs	657,800	-	-	-	-
Total Expenditures	56,967,684	77,005,635	42,516,321	-	-
Excess (Deficiency) of Revenues Over Expenditures	(56,363,682)	(76,542,217)	(42,017,723)	-	-
Other Financing Sources:					
Building Bonds Issued	88,000,000	-	-	-	-
Bond Premium	13,824,058	-	-	-	-
Total Other Financing Sources	101,824,058	-	-	-	-
Net Change in Fund Balances	45,460,376	(76,542,217)	(42,017,723)	-	-
Fund Balances - Beginning of Year	73,099,564	118,559,940	42,017,723	-	-
Fund Balances - End of Year	\$ 118,559,940	\$ 42,017,723	\$ -	\$ -	\$ -

School Construction Projects:

Voters authorized general obligation bonding of \$238 million in November 2017. The bond proceeds from these issuances were fully exhausted in the 2022-23 year to finance the rebuilds of Cyprus and Skyline High Schools. Moving forward, these projects will be financed with funds available in the Capital Outlay Fund on a pay-as-you-go basis (see the Capital Outlay Fund section for more details). The District is not anticipating seeking additional bond financing in the next three years so a forecast for this fund isn't included.

Impact of Capital Projects on the General Fund:

Although District capital projects are funded from the Capital Outlay Fund and through proceeds from bond issuances, operating costs for new buildings have an impact on the General Fund. Every school has fixed or overhead costs that are incurred to keep the building operating such as salaries for principals and assistants, secretaries, custodians and a media center coordinator. Additional costs are incurred for maintenance and utility costs. The district is continuing its plan to rebuild or renovate multiple school buildings over the next several years. Because these building projects are rebuilds of existing schools, they should have little impact on the General Fund.



Debt Service Fund

The Debt Service Fund is used to account for the accumulation of resources and the payment of general obligation bond principal and interest. The voters of the district have authorized the issuance of general obligation bonds for the purpose of acquiring and improving sites, constructing and remodeling facilities, and procuring equipment necessary for providing quality educational programs for all students within the District. The bonds are general obligations of the Board of Education payable from the proceeds of a property tax levy that is sufficient to pay the principal and interest as it becomes due.



Student Artwork
Untitled

Student: Alexa O'Connell, Churchill Jr

Granite School District

2024-25 Budget
Financial Section – Debt Service Fund

Major Revenue Sources

The debt service levy is intended to fund the payment of principal and interest on the District’s general obligation bonds. Budgeted Debt Service Fund property tax revenues in 2024-25 are \$34.8 million (98.9% of total revenues). This is a decrease of \$0.4 million or 1.03% from the prior year as debt service payments are budgeted to decrease slightly in 2024-25. As discussed in the Capital Outlay section of this budget, the District’s long-term capital plan involves shifting rates from the debt service levy to the capital local levy as they decrease.

Expenditure Categories

Total 2024-25 budgeted expenditures in the Debt Service Fund have decreased by \$0.5 million or 1.4%. As mentioned above, this decrease is the result of debt service payments decreasing. While the decreases through fiscal year 2029 are small, the decreases become much more substantial in fiscal year 2030 and beyond as various bond issuances begin to fully mature.

The District recently issued refunding bonds as a current refunding of the entire outstanding amount on the series 2012 and series 2013 bonds. This refunding had the effect of reducing future debt service payments and provided a present value savings to the District of \$399,707.

\$24.5 million, or 72.9%, of the total expenditure budget in the fund is payment of principal on outstanding bonds. \$9.1 million, or 27.1%, is budgeted for interest payments on outstanding bonds.

Fund Balance

Fund balance in the Debt Service Fund is expected to remain steady in 2024-25, ending the year at \$0.6 million. The District sets the debt service levy at an amount each year that will cover the bond payments and leave a small fund balance in the fund at year-end.



Teachers at Orchard El brave the dunk tank at a school activity

Granite School District

Debt Service Fund

Summary Statement of Revenues, Expenditures, and Changes in Fund Balances

	<i>Actual</i> <i>2020-21</i>	<i>Actual</i> <i>2021-22</i>	<i>Actual</i> <i>2022-23</i>	<i>Final</i> <i>Budget</i> <i>2023-24</i>	<i>Budget</i> <i>2024-25</i>
Revenues:					
Local Sources:					
1100 - Property Taxes	\$ 64,112,166	\$ 30,286,757	\$ 30,329,727	\$ 33,821,842	\$ 33,462,074
1178 - Registered Vehicles Fee-in-Lieu	3,223,457	1,457,416	1,321,057	1,378,065	1,376,081
1510 - Earnings on Investments	149,629	66,906	579,397	836,829	400,000
Total Revenues	67,485,252	31,811,079	32,230,181	36,036,736	35,238,155
Expenditures:					
Debt Service:					
810 - Paying Agent Fees	5,500	4,500	4,500	10,000	10,000
830 - Interest	11,880,259	11,917,681	11,000,181	9,807,780	9,098,206
840 - Principal Payments	54,690,000	18,350,000	19,605,000	24,090,000	24,455,000
845 - Debt Issuance Costs - Refunding	402,295	-	-	145,832	-
Total Expenditures	66,978,054	30,272,181	30,609,681	34,053,612	33,563,206
Excess (Deficiency) of Revenues Over Expenditures	507,198	1,538,898	1,620,500	1,983,124	1,674,949
Other Financing Sources (Uses):					
5120 - Bond Premium	16,564,632	-	-	1,877,606	-
5130 - Issuance of Refunding Bonds	54,135,000	-	-	20,885,000	-
5140 - Refunded Bonds Escrow	(70,288,441)	-	-	(22,605,583)	-
5200 - Transfers In (Out)	(4,500,000)	(1,500,000)	(1,500,000)	(2,000,000)	(1,500,000)
Total Other Financing Sources	(4,088,809)	(1,500,000)	(1,500,000)	(1,842,977)	(1,500,000)
Net Change in Fund Balances	(3,581,611)	38,898	120,500	140,147	174,949
Fund Balances - Beginning of Year	3,677,120	95,509	134,407	254,907	395,054
Fund Balances - End of Year	\$ 95,509	\$ 134,407	\$ 254,907	\$ 395,054	\$ 570,003
Fund Balances:					
Restricted for:					
Debt Service	95,509	134,407	254,907	395,054	570,003
Total Fund Balances	\$ 95,509	\$ 134,407	\$ 254,907	\$ 395,054	\$ 570,003

Granite School District

Debt Service Fund Three Year Budget Forecast

	Budget 2024-25	Budget Forecast 2025-26	Budget Forecast 2026-27	Budget Forecast 2027-28	
Revenues:					
Property Taxes	34,838,155	34,338,155	34,263,155	34,188,155	
Earnings on Investments	400,000	396,000	392,040	388,120	-1.00%
Total Revenues	35,238,155	34,734,155	34,655,195	34,576,275	
Expenditures:					
800 - Other (Debt Service)	33,563,206	33,560,456	33,226,707	33,067,306	
Total Expenditures	33,563,206	33,560,456	33,226,707	33,067,306	
Excess (Deficiency) of Revenues Over Expenditures	1,674,949	1,173,699	1,428,488	1,508,969	
Other Financing Uses:					
Transfers In (Out)	(1,500,000)	(1,500,000)	(1,500,000)	(1,500,000)	
Total Other Financing Sources (Uses)	(1,500,000)	(1,500,000)	(1,500,000)	(1,500,000)	
Net Change in Fund Balances	174,949	(326,301)	(71,512)	8,969	
Fund Balances - Beginning of Year	395,054	570,003	243,702	172,190	
Fund Balances - End of Year	\$ 570,003	\$ 243,702	\$ 172,190	\$ 181,159	

Assumptions:

District voters approved a \$238 million school building bond election in November 2017. All the bonds authorized were issued by October 2021. Beginning in 2021-22, debt service expenditures began to decline. The district's long-term capital plan has been to move the excess debt service tax levy to the Capital Outlay Fund on an annual basis. The budget forecast above shows this plan moving forward with property tax revenues slowly declining over the four year period as those revenues are shifted to the Capital Outlay Fund. Because the capital local levy is not exempt from truth-in-taxation requirement like the debt service levy is, this shift is considered a tax increase and is subject to truth-in-taxation requirements.

Granite School District

Debt Service Fund
Debt Service Schedule

Fiscal Year	Series 2017A		Series 2017B		Series 2018		Series 2019		Series 2020		Series 2021		Series 2024		Totals		Total Debt Service
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	
2024-25	1,100,000	787,200	4,055,000	1,327,769	1,185,000	198,488	6,260,000	1,565,000	5,395,000	1,834,500	4,355,000	2,469,750	2,105,000	915,500	24,455,000	9,098,207	33,553,207
2025-26	1,125,000	732,200	4,655,000	1,125,019	1,185,000	139,237	6,260,000	1,252,000	5,665,000	1,564,750	4,515,000	2,252,000	2,270,000	810,250	25,675,000	7,875,456	33,550,456
2026-27	1,155,000	675,950	4,820,000	892,269	1,185,000	79,988	6,260,000	939,000	5,945,000	1,281,500	4,805,000	2,026,250	2,455,000	696,750	26,625,000	6,591,707	33,216,707
2027-28	1,180,000	618,200	4,980,000	651,269	1,185,000	32,587	6,260,000	626,000	6,245,000	984,250	5,315,000	1,786,000	2,620,000	574,000	27,785,000	5,272,306	33,057,306
2028-29	1,210,000	559,200	5,150,000	402,268	-	-	6,260,000	313,000	6,555,000	672,000	5,820,000	1,520,250	2,775,000	443,000	27,770,000	3,909,718	31,679,718
2029-30	1,240,000	498,700	5,515,000	144,769	-	-	-	-	6,885,000	344,250	6,155,000	1,229,250	2,935,000	304,250	22,730,000	2,521,219	25,251,219
2030-31	1,270,000	436,700	-	-	-	-	-	-	-	-	18,430,000	921,500	-	157,500	19,700,000	1,515,700	21,215,700
2031-32	1,305,000	373,200	-	-	-	-	-	-	-	-	-	-	2,895,000	157,500	4,200,000	530,700	4,730,700
2032-33	1,340,000	307,950	-	-	-	-	-	-	-	-	-	-	255,000	12,750	1,595,000	320,700	1,915,700
2033-34	1,375,000	240,950	-	-	-	-	-	-	-	-	-	-	-	-	1,375,000	240,950	1,615,950
2034-35	1,410,000	172,200	-	-	-	-	-	-	-	-	-	-	-	-	1,410,000	172,200	1,582,200
2035-36	1,450,000	115,800	-	-	-	-	-	-	-	-	-	-	-	-	1,450,000	115,800	1,565,800
2036-37	1,445,000	57,800	-	-	-	-	-	-	-	-	-	-	-	-	1,445,000	57,800	1,502,800
<hr/>																	
\$ 16,605,000 \$ 5,576,050 \$ 29,175,000 \$ 4,543,363 \$ 4,740,000 \$ 450,300 \$ 31,300,000 \$ 4,695,000 \$ 36,690,000 \$ 6,681,250 \$ 49,395,000 \$ 12,205,000 \$ 18,310,000 \$ 4,071,500 \$ 186,215,000 \$ 38,222,463 \$ 224,437,463 <hr/>																	

Debt Limit -The general obligation indebtedness of the district is limited by Utah law to 4% of the fair market value of taxable property. The legal debt limit (debt incurring capacity of the district) as of December 31, 2023 was estimated to be \$2,985,575,974

Impact on Future Budgets - Utah law allows the Board of Education to establish a debt service tax levy sufficient to pay the principal and interest obligations of the district. The proposed levy should be sufficient to meet currently scheduled debt service obligations for future years. District voters approved \$238 million of bond authorization in the November 2017 general election. In response to the new bonding authorization, the debt service tax levy was increased to 0.001957 for the FY 19 budget. Since that time, the District has implemented a plan to shift this levy to the capital local levy as it becomes unnecessary to cover debt service needs.

Bond Ratings - Fitch Ratings assigned a AAA rating to the Series 2024 bonds, Moody's assigned an Aa1 rating.

Projects Financed - Bonds authorized in 2009 were used to rebuild Granger High, Olympus High, Oakwood Elementary, Woodstock Elementary, and the Hartvigsen School and to build 2 new elementary schools (Elk Run and Armstrong). The funding also helped to provide air conditioning for all schools in the district. Bonds authorized in 2017 have been used to rebuild Walker Elementary, South Kearns Elementary, Cyprus High, and Skyline High along with renovations for other school buildings.



School Lunch Fund

The purpose of the School Lunch Fund is to account for the food service activities of the district as required by State and Federal law. Financing is provided by local sales along with substantial subsidies from the State of Utah and the U.S. Department of Agriculture.



Student Artwork

Title: Tripping Over Myself

Student: Raine Bastian, Skyline High

Granite School District

2024-25 Budget
Financial Section – School Lunch Fund

Major Revenue Sources

State Revenue

Ten percent of collected taxes on the sale of alcohol statewide are earmarked to support the school lunch program and distributed to local education agencies. The 2024-25 budget in the School Lunch Fund includes \$5.5 million in state liquor tax revenues or 17.2% of total revenues. These state revenues have increased in recent fiscal years and that trend is expected to continue in 2024-25.

Sales to Students and Adults

The school breakfast and lunch programs charge students (those not approved for free lunch) and adults for meals served. During the COVID pandemic, charges to students for meals were temporarily suspended. However, beginning in 2022-23 and subsequent school years, students were again charged for meals. Budgeted revenues for food sales in 2024-25 are \$2.2 million, or 6.7% of total revenues and in line with prior years.

Federal Revenue

The majority of the revenues in the School Lunch Fund come from the US Department of Agriculture (USDA) through the Federal National School Lunch Program. Reimbursements to the District through the program are based on meals served to children eligible at the established free, reduced, and paid rate. Budgeted revenues in 2024-25 are \$22.3 million or 69.9% of total fund revenues. This is consistent with past experience and less than 1% change from the final 2023-24 budget.

Expenditure Categories

Total 2024-25 budgeted expenditures in the School Lunch Fund have increased by \$2.5 million or 6.3%. Both 2023-24 and 2024-25 budgets include one-time expenditures for equipment, supplies, and other items. Ongoing expenditures will decrease in future fiscal years.

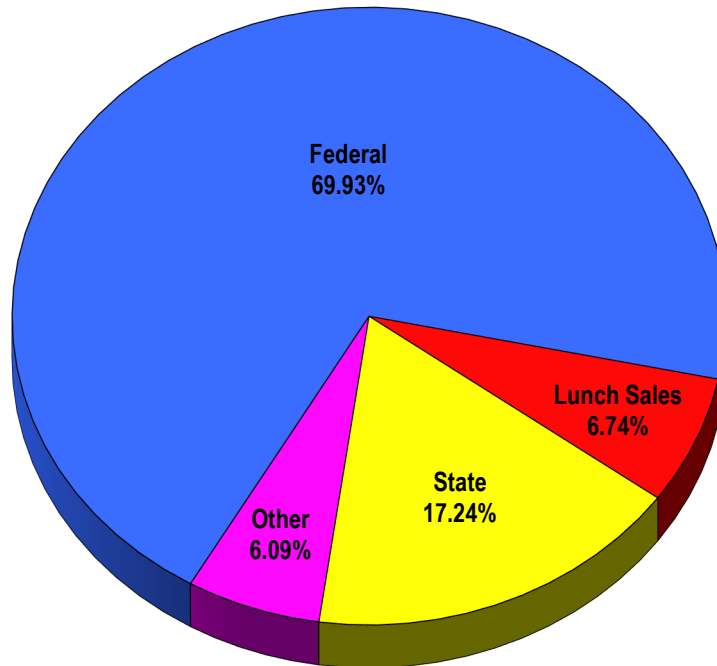
The 2024-25 expenditure budget in the School Lunch Fund contains \$18.5 million, or 42.6%, in salary and benefit costs, \$15.5 million, or 35.9%, in food costs, and \$4.5 million, or 10.3%, in supplies and equipment.

Fund Balance

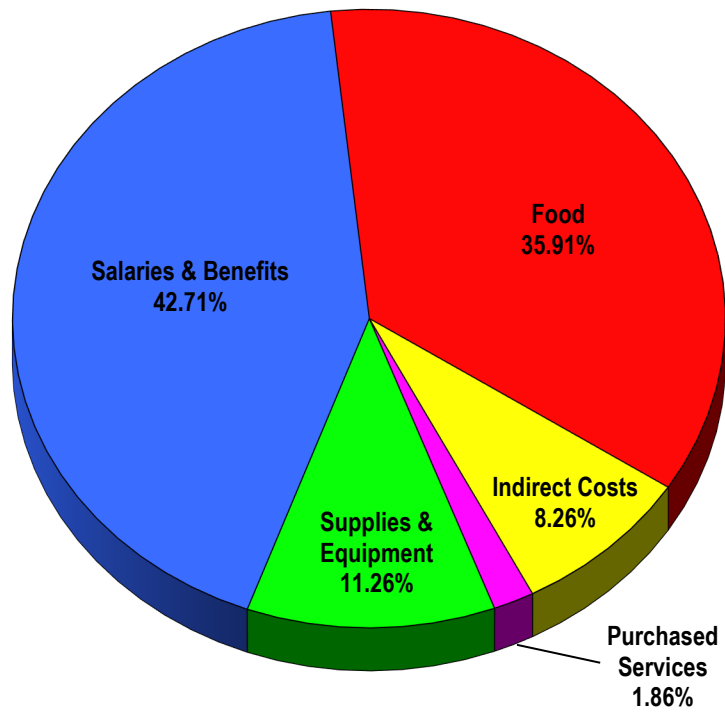
Fund balance in the School Lunch Fund is expected to decrease by \$11.4 million in 2024-25, ending the year at \$4.5 million. As mentioned above, this is reflective of the plans put in place to spend down the fund balance with one-time expenditures and comply with the USDA requirement that net cash resources not exceed 3 months of average expenditures. Once a more reasonable fund balance level is achieved, the District will adjust expenditures moving forward to ensure they stay within available resources and maintain a healthy fund balance in the School Lunch Fund.

School Lunch Fund

Revenue Sources



Budgeted Expenditures



Granite School District

School Lunch Fund

Summary Statement of Revenues, Expenditures, and Changes in Fund Balances

	<i>Actual</i> <i>2020-21</i>	<i>Actual</i> <i>2021-22</i>	<i>Actual</i> <i>2022-23</i>	<i>Final</i> <i>Budget</i> <i>2023-24</i>	<i>Budget</i> <i>2024-25</i>
Revenues:					
Local Sources	\$ 386,631	\$ 513,490	\$ 4,367,398	\$ 3,617,000	\$ 4,092,000
State Sources	3,872,481	4,706,217	3,597,843	5,500,000	5,500,000
Federal Sources	18,115,020	33,043,960	21,266,231	22,494,080	22,302,350
Total Revenues	22,374,132	38,263,667	29,231,472	31,611,080	31,894,350
Expenditures:					
Food Services	27,995,306	25,605,529	29,356,323	40,617,411	43,252,520
Debt Service	-	-	88,695	88,149	-
Total Expenditures	27,995,306	25,605,529	29,445,018	40,705,560	43,252,520
Excess (Deficiency) of Revenues Over Expenditures	(5,621,174)	12,658,138	(213,546)	(9,094,480)	(11,358,170)
Other Financing Sources:					
Proceeds from Insurance Settlements	-	1,000	-	-	-
Subscription Financing	-	-	174,951	-	-
Transfers In (Out)	-	300,000	-	89,600	-
Net Change in Fund Balances	(5,621,174)	12,959,138	(38,595)	(9,004,880)	(11,358,170)
Fund Balances - Beginning of Year	17,532,494	11,911,320	24,870,458	24,831,863	15,826,983
Fund Balances - End of Year	\$ 11,911,320	\$ 24,870,458	\$ 24,831,863	\$ 15,826,983	\$ 4,468,813
Fund Balances:					
Nonspendable:					
Inventory	2,230,374	4,672,665	2,570,472	3,500,000	3,000,000
Prepaid Expenditures	31,827	1,187	3,580	10,000	10,000
Restricted for:					
School Lunch	9,649,119	20,196,606	22,257,811	12,316,983	1,458,813
Total Fund Balances	\$ 11,911,320	\$ 24,870,458	\$ 24,831,863	\$ 15,826,983	\$ 4,468,813

Granite School District

School Lunch Fund Revenues

	<i>Actual</i> 2020-21	<i>Actual</i> 2021-22	<i>Actual</i> 2022-23	<i>Final</i> Budget 2023-24	<i>Budget</i> 2024-25
Local Sources:					
1510 - Interest Earnings	\$ 51,607	\$ 79,842	\$ 957,542	\$ 1,000,000	\$ 1,500,000
1610 - Sales to Students	37,532	(202,118)	2,626,765	2,000,000	2,000,000
1620 - Sales to Adults	108,738	196,183	202,580	165,000	150,000
1690 - Other Local Revenue	188,754	439,583	580,511	452,000	442,000
Total Local Sources	386,631	513,490	4,367,398	3,617,000	4,092,000
State Sources:					
3800 - Non-MSP State Revenues	3,872,481	4,706,217	3,597,843	5,500,000	5,500,000
Total State Sources	3,872,481	4,706,217	3,597,843	5,500,000	5,500,000
Federal Sources:					
4560 - Federal Child Nutrition Programs	18,115,020	33,043,960	21,266,231	22,494,080	22,302,350
Total Federal Sources	18,115,020	33,043,960	21,266,231	22,494,080	22,302,350
Total Revenues	\$ 22,374,132	\$ 38,263,667	\$ 29,231,472	\$ 31,611,080	\$ 31,894,350

Granite School District

School Lunch Fund Expenditures

	<i>Actual</i> 2020-21	<i>Actual</i> 2021-22	<i>Actual</i> 2022-23	<i>Final</i> Budget 2023-24	<i>Budget</i> 2024-25
Food Services:					
100 - Salaries	\$ 9,697,892	\$ 9,000,432	\$ 8,822,983	\$ 11,988,296	\$ 13,653,271
210 - State Retirement	1,230,508	1,204,844	1,190,221	1,465,276	1,606,156
220 - Social Security	722,105	667,892	652,979	881,891	1,104,586
240 - Health Insurance	1,422,790	1,415,394	1,467,312	2,050,249	2,042,520
270 - Industrial Insurance	48,540	44,985	44,198	58,049	64,874
300 - Contracted Services	155,607	168,259	375,024	521,047	485,800
400 - Purchased Property Services	335,135	354,623	317,795	337,182	266,107
500 - Other Purchased Services	34,969	40,106	39,758	44,507	52,000
610 - Supplies	1,024,857	1,041,322	994,646	3,114,968	1,595,100
626 - Motor Fuel	45,049	44,807	46,444	50,000	48,000
630 - Food	8,412,666	7,474,971	9,857,472	12,469,142	13,037,000
632 - USDA Commodities	1,322,377	1,626,670	2,797,600	2,800,000	2,500,000
680 - Maintenance Supplies	88,199	134,744	124,562	120,000	115,000
731 - Equipment	620,965	54,818	115,967	1,200,000	2,700,000
735 - Vehicles	371,025	-	-	400,000	400,000
800 - Other	4,884	5,113	7,187	30,000	10,000
860 - Indirect Costs	2,457,738	2,326,549	2,502,175	3,086,804	3,572,106
Debt Service:					
800 - Software Agreements	-	-	88,695	88,149	-
Total Expenditures	<u>\$ 27,995,306</u>	<u>\$ 25,605,529</u>	<u>\$ 29,445,018</u>	<u>\$ 40,705,560</u>	<u>\$ 43,252,520</u>

Granite School District

School Lunch Fund Three Year Budget Forecast

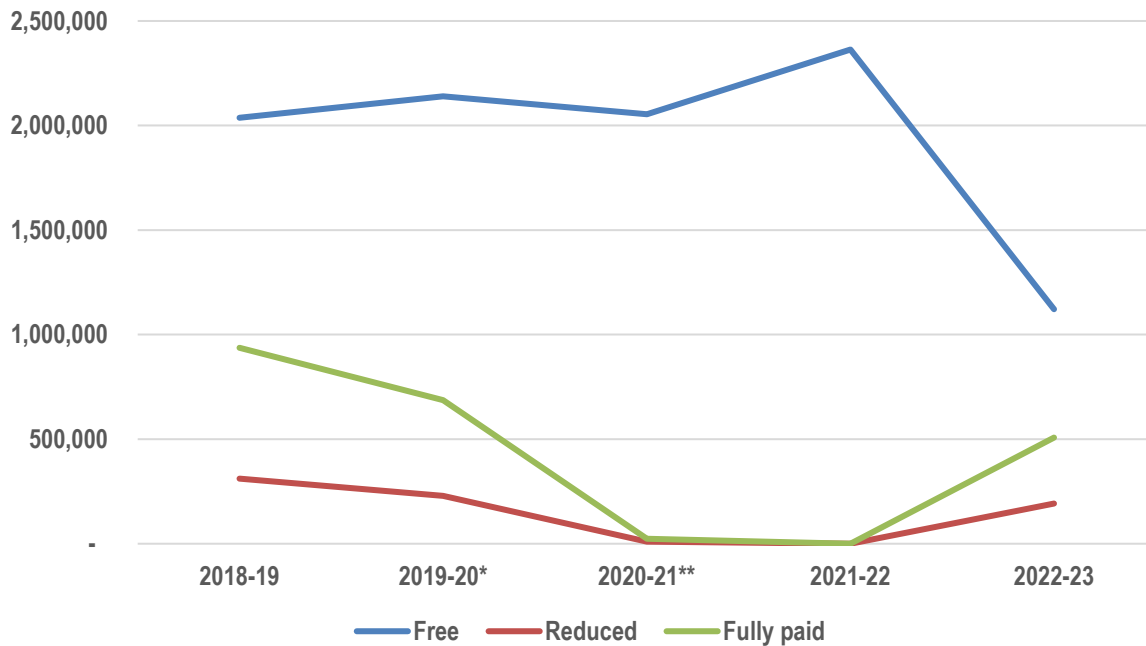
	Budget 2024-25	Budget Forecast 2025-26	Budget Forecast 2026-27	Budget Forecast 2027-28	Projected Growth Rate
Revenues:					
Interest on Investments	\$ 1,500,000	\$ 1,485,000	\$ 1,470,150	\$ 1,455,449	-1.00%
Sales	2,592,000	2,695,680	2,803,507	2,915,647	4.00%
State Sources	5,500,000	5,720,000	5,948,800	6,186,752	4.00%
Federal Sources	22,302,350	23,194,444	24,122,222	25,087,111	4.00%
Total Revenues	31,894,350	33,095,124	34,344,679	35,644,959	
Expenditures:					
100 - Salaries	13,653,271	12,472,624	12,722,076	12,976,518	2.00%
200 - Benefits	4,818,136	4,147,415	4,230,363	4,314,970	2.00%
300 - Purchased Professional Services	485,800	490,658	495,565	500,521	1.00%
400 - Purchased Property Services	266,107	268,768	271,456	274,171	1.00%
500 - Other Purchased Services	52,000	52,520	53,045	53,575	1.00%
600 - Supplies	17,295,100	11,949,116	12,068,607	12,189,293	1.00%
700 - Property	3,100,000	408,040	412,120	416,241	1.00%
800 - Debt Service & Miscellaneous	3,582,106	3,653,748	3,726,823	3,801,359	2.00%
Total Expenditures	43,252,520	33,442,889	33,980,055	34,526,648	
Excess (Deficiency) of Revenues Over Expenditures	(11,358,170)	(347,765)	364,624	1,118,311	
Fund Balances - Beginning of Year	15,826,983	4,468,813	4,121,048	4,485,672	
Fund Balances - End of Year	\$ 4,468,813	\$ 4,121,048	\$ 4,485,672	\$ 5,603,983	

Assumptions:

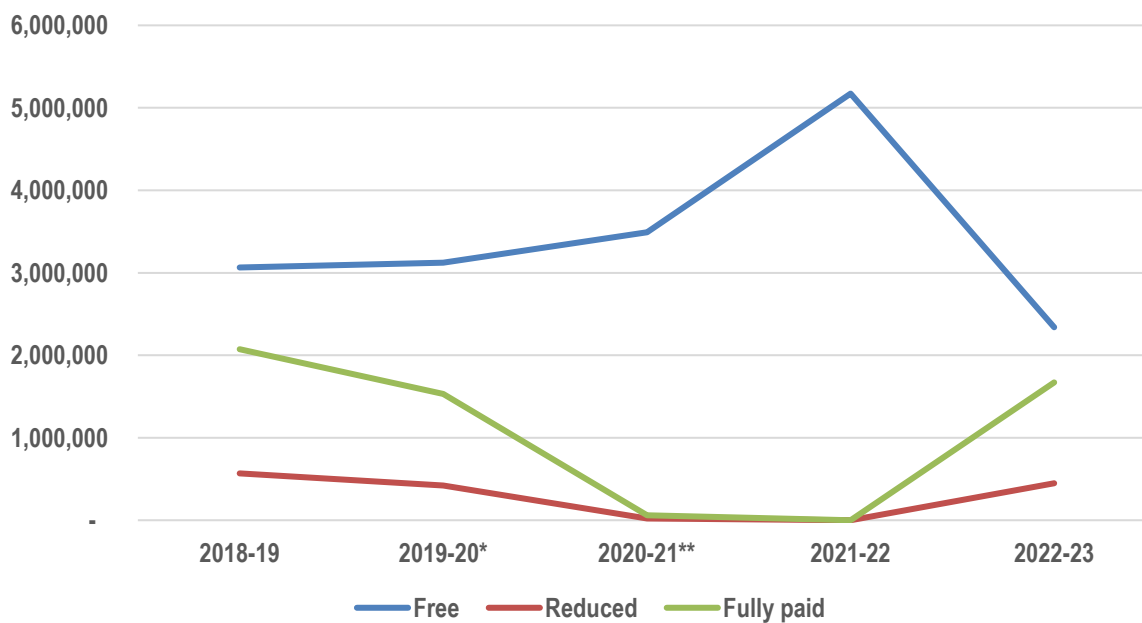
State and Federal revenues are projected with a growth rate of 4%. Employee staffing for the budget forecasts is expected to be consistent with 2023-24 levels. The 2024-25 budget contains planned one-time expenditures. The one-time expenditures have been removed from the 2025-26 forecast and then expenditures have been projected to grow 1.0% to 2.0% annually. The Lunch Fund will be balanced every year by adjusting expenditures or increasing prices to balance the budget.

School Lunch Fund

Student Breakfasts Served



Student Lunches Served



* Due to the COVID-19 pandemic, distance learning was in effect for all students from March 13, 2020 to the end of the school year. Emergency feeding protocols were in place from that date through June 30, 2020.

** Due to the COVID-19 pandemic, students were not charged for meals beginning September 11, 2020. Reduced and fully paid data represents charges from August 24, 2020 to September 10, 2020.

Printing Services Fund

The Printing Services Internal Service Fund was created to account for printing services provided to departments and schools by the District printing department. Costs are recovered by charges to user departments and schools.



Student Artwork

Title: My Life

Student: Evelyn Parish, Evergreen Jr

Granite School District

2024-25 Budget
Financial Section – Printing Services Fund

Major Operating Revenue Sources

As an internal service fund, all operating revenues in the Printing Services Fund come from charges to District departments or schools for printing jobs. The District print shop has made excellent strides in recent years to bring revenues to a point where they cover the operating expenses of the shop. In 2024-25, the print shop has budgeted for \$775,000 in operating revenues from printing jobs completed. This is in line with prior years and within 3% of the final budgeted operating revenues in 2023-24.

Expense Categories

Total 2024-25 budgeted operating expenses in the Printing Services Fund have increased by \$111,333, or 12.8%. This increase is the mostly result of the print shop’s plan to fill a contract position that has been vacant in past fiscal years. It is likely that the position would only be filled if operating revenues and jobs available make filling the position necessary (meaning, operating revenues would likely be higher than budgeted amounts if this occurs and would help to offset the costs of re-hiring the position).

The 2024-25 operating expense budget in the fund contains \$596,176, or 60.9%, in salary and benefit costs, 119,500, or 12.2%, in repair and maintenance expenses, \$171,600, or 17.5%, in supplies and equipment, and \$90,544, or 9.25%, in depreciation expense.

Net Position

Net position in the Printing Services Fund is expected to decrease by \$121,866 in 2024-25, ending the year at \$0. As mentioned above, this is reflective of the plans put in place to re-hire an additional employee to a position that has been vacant. The current budget reflects District funding from the General Fund as a transfer in to balance the net position of the fund to \$0 at year end. However, it is likely that, if the additional position is filled, revenues will be increased above the level budgeted and would make this transfer into the fund unnecessary. The long-term plan for the print shop is for revenues from operations to fund all ongoing operating expenses.



Students at Jefferson Jr High observe the partial solar eclipse

Granite School District

Printing Services Fund

Summary Statement of Revenues, Expenses, and Changes in Net Position

	Actual 2020-21	Actual 2021-22	Actual 2022-23	Final Budget 2023-24	Budget 2024-25
Operating Revenues:					
1970 - Printing Revenues	\$ 432,608	\$ 789,949	\$ 788,403	\$ 792,814	\$ 775,000
Total Operating Revenues	432,608	789,949	788,403	792,814	775,000
Operating Expenses:					
100 - Salaries	335,686	293,005	274,387	325,709	399,791
200 - Employee Benefits	125,858	10,534	108,071	148,685	196,385
290 - State Pension Expense	(2,009)	(13,457)	(124)	-	-
300 - Contract Services	41,503	-	-	1,236	1,250
430 - Repairs & Maintenance Services	98,587	159,349	183,815	130,486	119,500
440 - Rentals	194	18	235	250	250
600 - Supplies	71,959	137,493	141,295	171,077	171,600
790 - Depreciation	36,833	53,961	46,348	90,544	90,544
Total Operating Expenses	708,611	640,903	754,027	867,987	979,320
Income (Loss) Before Transfers	(276,003)	149,046	34,376	(75,173)	(204,320)
Nonoperating Revenues:					
1510 - Interest Earnings	586	360	10,757	2,500	2,631
Transfers In	275,417	-	-	-	79,823
Change in Net Position	-	149,406	45,133	(72,673)	(121,866)
Net Position - Beginning of Year	-	-	149,406	194,539	121,866
Net Position - End of Year	\$ -	\$ 149,406	\$ 194,539	\$ 121,866	\$ -



Employee Benefits Self-Insurance Fund

The Self-Insurance Internal Service Fund was created to account for the costs of the District's self-insured plans for medical and dental insurance, workers compensation insurance and unemployment compensation. Annual premiums are charged to the other funds based upon total projected expenditures. Benefit Payments plus an administrative charge are made to third-party administrators who approve and process all claims.



Student Photography

Title: SLC

Student: Emmanuel Abarca Clemente, Hunter High

Granite School District

2024-25 Budget
Financial Section – Employee Benefits Self Insurance Fund

Major Revenue Sources

Medical, Dental, and Other Premiums

Annual premiums for health insurance, dental insurance, workers' compensation, and unemployment insurance are charged to all District funds as payroll costs for eligible employees are incurred. In 2024-25, medical premiums paid by the District are budgeted at \$69.4 million, or 82.8% of total operating revenues, while medical premiums paid by employees and retirees are budgeted at \$9.5 million, or 11.3%. Other significant revenues include employee dental premiums at \$2.4 million, or 2.9%, and workers' compensation premiums at \$2.1 million, or 2.5%. Total revenues from premiums are expected to increase by \$2.5 million, or 3.1%, reflective of medical premium increases of 7% in calendar year 2024 and 0.7% in calendar year 2025.

Expense Categories

Total 2024-25 budgeted operating expenses in the Self Insurance Fund are increasing by \$3.6 million, or 4.4%. This increase is reflective of increased medical claim costs in 2024-25 along with increased costs of operating the District health clinic, which provides medical services to employees and their dependents on the insurance plan free of charge. The District has been fortunate to have much smaller increases in medical claim costs over the past several fiscal years than other comparable entities have seen during the same period.

The 2024-25 operating expense budget in the fund contains \$71.1 million, or 83.6%, in medical claim expenses, \$4.4 million, or 5.16%, in plan administration fees, \$2.5 million, or 2.5%, in medical reinsurance premiums, and \$3.3 million, or 3.87%, in contracted services for the operation of the District health clinic.

Net Position

Net position in the Self Insurance Fund is budgeted to decrease by \$0.5 million in 2024-25, ending the year at \$3.3 million. This net position level is consistent with previous fiscal years. The net position in the Self Insurance Fund, in addition to the budgeted \$21.4 million (3 months of expenditures) of fund balance assigned to self insurance in the General Fund, provides a significant buffer for unexpected increases in claim costs to the fund in any given fiscal year.

Granite School District

Employee Benefits Self-Insurance Fund

Summary Statement of Revenues, Expenses, and Changes in Net Position

	<i>Actual</i> 2020-21	<i>Actual</i> 2021-22	<i>Actual</i> 2022-23	<i>Final</i> Budget 2023-24	Budget 2024-25
Operating Revenues:					
1971 - District Medical Premiums	62,920,747	62,679,505	64,031,537	67,317,514	69,371,388
1972 - Employee Premiums	8,508,482	8,438,370	8,498,938	8,605,536	8,757,042
1973 - Employee Dental Premiums	1,923,498	1,971,962	1,994,677	2,273,632	2,447,626
1974 - COBRA Premiums	194,407	205,693	118,278	100,000	125,000
1975 - Retiree Premiums	724,667	688,019	635,873	700,000	700,000
1976 - District Unemployment Premiums	(175,000)	40,000	85,000	100,000	175,000
1977 - District Workers' Comp Premiums	1,882,298	1,897,790	1,944,737	2,092,224	2,102,972
1990 - Other Local Revenue	40,075	-	7,401	60,000	100,000
Total Operating Revenues	76,019,174	75,921,339	77,316,441	81,248,906	83,779,028
Operating Expenses:					
100 - Salaries	215,532	220,646	240,878	264,633	274,494
200 - Benefits	377,670	24,611	176,909	197,813	110,618
240 - Medical Claims	63,098,388	65,977,960	66,922,312	68,056,596	71,059,407
248 - Dental Claims	1,922,040	1,803,213	2,131,428	1,943,000	2,484,348
250 - Medical Administration	2,956,345	3,776,756	2,229,425	4,504,881	4,386,571
259 - ACA Fees	31,226	32,342	37,131	34,100	34,100
260 - Medical Reinsurance	1,376,507	1,437,042	1,709,574	2,139,529	2,105,128
270 - Workers' Compensation Claims	2,953,387	870,108	1,568,455	1,100,000	1,101,372
280 - Unemployment Claims	(155,673)	38,588	84,366	100,000	175,000
290 - State Pension Expense	(169)	(3,850)	4,134	-	-
300 - Contracted Services	2,058,600	2,392,244	2,737,703	3,133,336	3,287,436
600 - Supplies	11,337	2,658	4,728	3,000	17,980
Total Operating Expenses	74,845,190	76,572,318	77,847,043	81,476,888	85,036,454
Operating Income (Loss)	1,173,984	(650,979)	(530,602)	(227,982)	(1,257,426)
Nonoperating Revenues:					
1510 - Interest Earnings	119,647	94,445	418,346	715,000	800,000
Transfers Out	(6,962,206)	(6,000,000)	-	-	-
Change in Net Position	(5,668,575)	(6,556,534)	(112,256)	487,018	(457,426)
Net Position - Beginning of Year	15,578,726	9,910,151	3,353,617	3,241,361	3,728,379
Net Position - End of Year	\$ 9,910,151	\$ 3,353,617	\$ 3,241,361	\$ 3,728,379	\$ 3,270,953



Informational Section

Granite School District

Student Enrollment History and Projections

	Actual 2020-21	Actual 2021-22	Actual 2022-23	Final Bdgt 2023-24	Budget 2024-25	Forecast 2025-26	Forecast 2026-27	Forecast 2027-28
Elementary Schools:								
Academy Park	425	343	341	341	322	318	314	311
Arcadia	533	444	418	399	376	371	367	363
Armstrong Academy	710	685	701	667	668	660	652	644
Bacchus	418	336	335	332	315	311	307	304
Beehive	514	387	395	438	472	466	461	455
Bennion	586	459	413	407	410	405	400	395
Bridger	450	367	331	302	288	285	281	278
Copper Hills	437	458	449	407	396	391	387	382
Cottonwood	422	409	387	343	328	324	320	316
Crestview	520	509	473	489	495	489	483	477
Diamond Ridge	743	586	574	515	469	463	458	452
Driggs	475	465	439	448	425	420	415	410
Eastwood	283	287	304	282	289	286	282	279
Elk Run	652	606	591	640	792	782	773	764
Farnsworth	527	517	507	431	430	425	420	415
Fox Hills	724	588	570	548	546	539	533	527
Fremont	380	319	335	313	276	273	269	266
Frost	350	332	320	314	287	284	280	277
Gourley	575	447	440	411	401	396	391	387
Granger	715	667	682	625	670	662	654	646
Hillsdale	637	596	595	529	505	499	493	487
Hillside	532	500	474	434	409	404	399	394
Hunter	535	433	437	440	424	419	414	409
Jackling	454	349	397	387	396	391	387	382
Lake Ridge	486	463	422	398	417	412	407	402
Lincoln	457	391	408	423	450	445	439	434
Magna	555	555	545	514	519	513	507	501
Mill Creek	359	340	305	-	-	-	-	-
Monroe	561	534	522	467	450	445	439	434
Morningside	578	562	573	585	590	583	576	569
Moss	468	468	470	487	480	474	469	463
Oakridge	383	335	313	300	290	287	283	280
Oakwood	422	354	315	543	546	539	533	527
Orchard	503	481	461	465	456	451	445	440
William Penn	566	550	523	666	615	608	600	593
Pioneer	496	471	442	431	402	397	392	388
Pleasant Green	442	437	412	440	424	419	414	409
Plymouth	667	551	530	511	508	502	496	490
Redwood	477	460	466	474	490	484	478	473

Granite School District

Student Enrollment History and Projections

	Actual 2020-21	Actual 2021-22	Actual 2022-23	Final Bdgt 2023-24	Budget 2024-25	Forecast 2025-26	Forecast 2026-27	Forecast 2027-28
Elementary Schools: (Cont)								
Rolling Meadows	449	427	430	463	419	414	409	404
Roosevelt	-	-	-	-	-	-	-	-
Rosecrest	325	289	295	294	287	284	280	277
Sandburg	-	-	-	-	-	-	-	-
Silver Hills	394	336	310	302	475	469	464	458
Smith	693	573	569	553	539	533	526	520
South Kearns	462	403	411	413	422	417	412	407
Spring Lane	320	308	280	-	-	-	-	-
Stansbury	769	649	583	578	571	564	557	551
Taylorville	383	339	342	393	388	384	379	374
Truman	363	300	318	280	277	273	270	267
Twin Peaks	268	226	240	-	-	-	-	-
Upland Terrace	494	487	482	476	413	408	403	398
Valley Crest	518	466	457	445	475	469	464	458
Vista	600	531	479	508	484	478	472	467
Olene Walker	400	426	420	638	682	674	666	658
West Kearns	684	569	536	494	505	499	493	487
West Valley	678	668	704	703	670	662	654	646
Westbrook	-	-	-	-	-	-	-	-
Western Hills	326	276	276	281	-	-	-	-
Whittier	472	426	431	441	389	384	380	375
Wilson	404	299	281	398	382	377	373	368
Woodstock	498	497	514	578	545	538	532	526
Wright	600	547	492	485	465	459	454	448
Total Elementary	30,117	27,083	26,465	25,869	25,414	25,108	24,806	24,512
Junior High Schools:								
Bennion	1,107	1,053	1,000	1,019	995	983	971	960
Bonneville	602	641	604	624	605	598	591	583
Churchill	601	588	556	534	532	526	519	513
Eisenhower	1,143	1,115	1,097	1,062	983	971	960	948
Evergreen	721	713	658	638	602	595	588	581
Granite Park	957	941	871	807	817	807	798	788
Hunter	825	772	732	743	719	710	702	693
Jefferson	722	1,030	989	963	928	917	906	895

Granite School District

Student Enrollment History and Projections

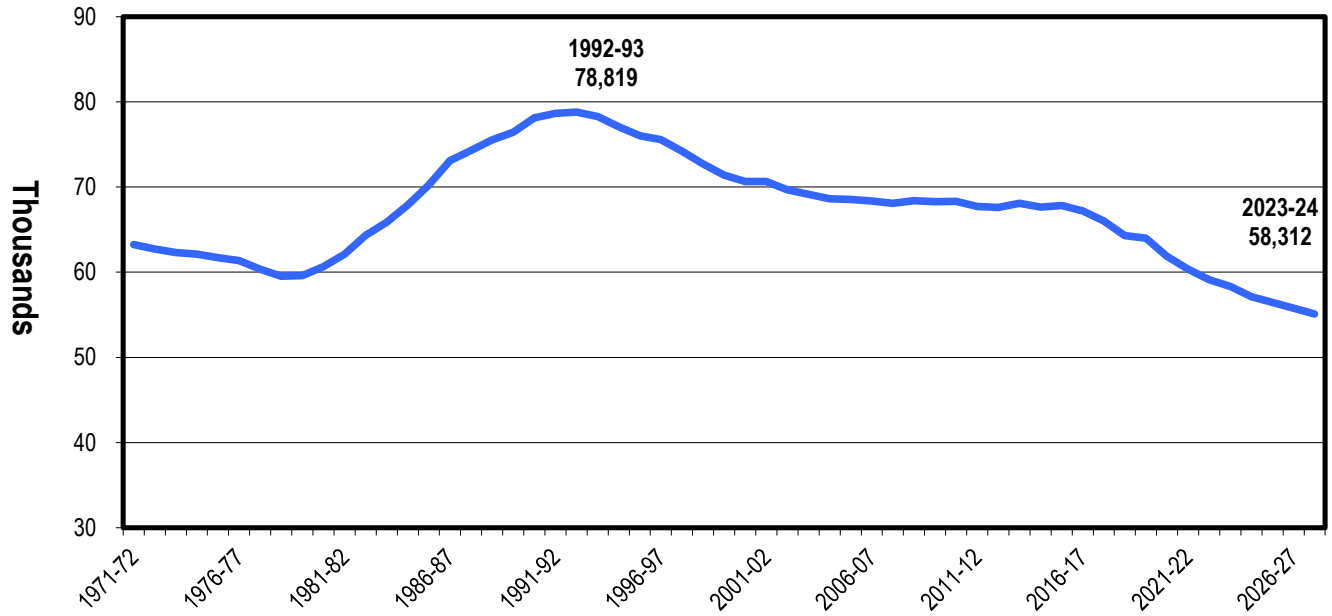
	Actual 2020-21	Actual 2021-22	Actual 2022-23	Final Bdgt 2023-24	Budget 2024-25	Forecast 2025-26	Forecast 2026-27	Forecast 2027-28
Junior High Schools: (Cont)								
Kearns	580	867	778	793	742	733	724	716
Kennedy	687	971	858	834	811	801	792	782
Matheson	1,206	1,131	1,082	1,063	1,000	988	976	964
Olympus	819	785	784	791	775	766	757	747
Valley	765	744	640	569	573	566	559	553
Wasatch	829	801	787	813	807	797	788	778
West Lake	820	764	702	708	722	713	705	696
Total Junior High Schools	12,384	12,916	12,138	11,961	11,611	11,471	11,336	11,197
Senior High Schools:								
Cottonwood	1,648	1,631	1,586	1,504	1,480	1,462	1,445	1,427
Cyprus	2,654	2,724	2,712	2,773	2,725	2,692	2,660	2,628
Granger	3,287	3,403	3,499	3,447	3,394	3,353	3,313	3,273
Hunter	2,504	2,573	2,596	2,616	2,536	2,506	2,476	2,446
Kearns	2,308	2,359	2,394	2,418	2,327	2,299	2,271	2,244
Olympus	2,168	2,130	2,121	2,173	2,175	2,149	2,123	2,098
Skyline	2,134	2,156	2,123	2,127	2,124	2,099	2,073	2,048
Taylorville	1,954	2,765	2,773	2,703	2,643	2,611	2,580	2,549
Total Senior High Schools	18,657	19,741	19,804	19,761	19,404	19,171	18,941	18,713
Special Programs								
Alternative & Other	618	560	644	646	638	631	623	616
Hartvigsen	75	73	72	75	74	73	72	71
Total Special Programs	693	633	716	721	712	704	695	687
Grand Total	61,851	60,373	59,123	58,312	57,141	56,454	55,778	55,109

Methodology Used for Enrollment Projections

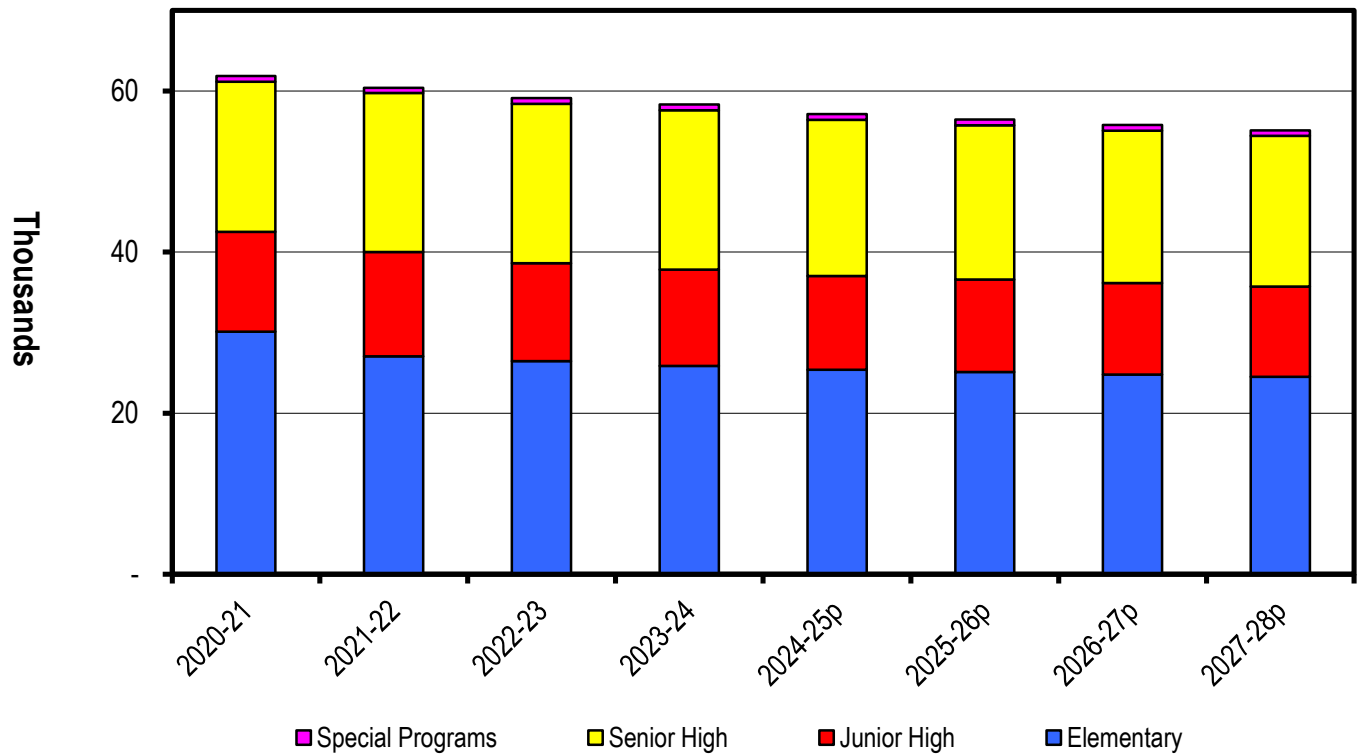
Enrollment projections are made using multiple-year cohort survival analysis. In simple language, this means that students enrolled are projected to remain in schools but are moved up in grade as they become older. Historical information has been kept relative to the number of students who leave our schools each year and the number of students who enter the schools in each age group. Birth data for Salt Lake County residents is also projected forward. The historical data and projections are more heavily weighted for the most recent experience.

Granite School District

Total Enrollment History



October 1st Enrollment Totals by School Type (FY 2021 - 2024 actual, FY 2025 - 2028 projected)



Granite School District

Five Year Detail - Full Time Equivalents (FTE) - Contract Employees Only

<i>Object</i>	<i>Description</i>	<i>Actual 2020-21</i>	<i>Actual 2021-22</i>	<i>Actual 2022-23</i>	<i>Final Budget 2023-24</i>	<i>Budget 2024-25</i>
Instruction						
131	Teachers	2,878.14	2,870.44	2,857.25	2,814.59	2,754.37
161	Teacher Aides	77.88	83.88	131.88	169.88	140.88
	Total	2,956.02	2,954.32	2,989.13	2,984.47	2,895.25
Student Support Services						
115	Supervisors	6.00	7.00	6.50	6.50	6.50
141	Attendance and Social Workers	67.84	82.34	88.67	87.34	74.32
142	Guidance Personnel	112.55	118.63	121.63	121.84	111.19
143	Health Services Personnel	127.99	120.16	127.17	129.17	127.62
144	Psychological Personnel	37.00	37.83	38.00	42.50	45.20
151	Community Center Coordinators	2.00	2.00	2.00	2.00	2.00
152	Secretarial and Clerical	48.25	50.25	52.25	54.25	52.05
161	Paraprofessionals	25.17	27.50	43.50	74.30	66.53
	Total	426.80	445.71	479.72	517.90	485.41
Staff Support Services						
115	Supervisors	22.00	22.50	21.00	21.00	21.50
131	Specialists and Instructional Coaches	153.92	166.75	178.75	170.50	162.00
145	Media Personnel	23.00	24.00	24.00	24.00	24.00
151	Professional Office Personnel	4.50	5.50	6.00	6.00	5.00
152	Secretarial and Clerical	45.42	42.42	47.42	47.42	43.42
162	Non Licensed Media Personnel	1.00	1.00	1.00	1.00	1.00
	Total	249.84	262.17	278.17	269.92	256.92
District Administration						
113	Superintendent & Assistants	3.25	3.25	3.25	3.25	3.25
115	Supervisors	9.00	9.00	9.00	9.00	9.00
151	Professional Office Personnel	1.00	1.00	1.00	2.00	2.00
152	Secretarial and Clerical	5.33	5.33	5.33	5.33	5.33
	Total	18.58	18.58	18.58	19.58	19.58
School Administration						
121	Principals and Assistants	165.00	166.00	165.00	164.00	167.50
152	Secretarial and Clerical	133.00	132.00	133.00	129.00	128.00
	Total	298.00	298.00	298.00	293.00	295.50
Central Services						
115	Supervisors	15.00	14.50	15.00	15.00	14.00
151	Accounting & Finance, and HR Personnel	11.50	11.50	11.50	12.50	12.50
152	Secretarial and Clerical	27.00	25.00	28.00	27.00	27.00
184	Technology Personnel	31.00	30.00	31.00	24.00	24.00
198	Other Classified Personnel	13.00	13.00	13.00	13.00	13.00
	Total	97.50	94.00	98.50	91.50	90.50

Granite School District

Five Year Detail - Full Time Equivalents (FTE) - Contract Employees Only

<i>Object</i>	<i>Description</i>	<i>Actual 2020-21</i>	<i>Actual 2021-22</i>	<i>Actual 2022-23</i>	<i>Final Budget 2023-24</i>	<i>Budget 2024-25</i>
Operation of Plant						
115	Supervisors	3.00	2.50	3.50	3.50	3.50
152	Secretarial and Clerical	7.00	8.00	8.00	7.00	8.00
181	Custodial/Maintenance Supervisors	40.00	41.00	42.00	40.00	41.00
182	Custodial/Maintenance Personnel	417.00	418.00	403.00	391.00	429.00
193	Police Dept Personnel*				30.00	30.00
	Total	467.00	469.50	456.50	471.50	511.50
Student Transportation						
152	Secretarial and Clerical	4.00	4.00	4.00	4.00	4.00
171	Transportation Supervisors	5.25	5.25	5.25	5.25	5.25
172	Bus Drivers	123.82	123.70	123.38	123.50	124.50
173	Mechanics & Garage Personnel	9.00	9.00	9.00	9.00	9.00
174	Other Student Transportation Personnel	2.00	2.00	2.00	2.00	2.00
	Total	144.07	143.95	143.63	143.75	144.75
Non-Instructional Services						
115	Supervisors	2.00	2.00	1.50	1.50	1.50
151	Office Personnel	8.00	8.00	8.00	4.00	4.00
152	Secretarial and Clerical	4.00	4.00	4.00	4.00	4.00
198	Other Classified Personnel	5.00	4.00	4.00	4.00	5.00
	Total	19.00	18.00	17.50	13.50	14.50
School Food Services						
152	Secretarial and Clerical	6.00	5.00	5.00	4.00	4.00
191	School Foods Personnel	123.50	130.50	124.50	133.50	132.50
	Total	129.50	135.50	129.50	137.50	136.50
	Total FTE	4,806.31	4,839.73	4,909.23	4,942.62	4,850.41

Granite School District

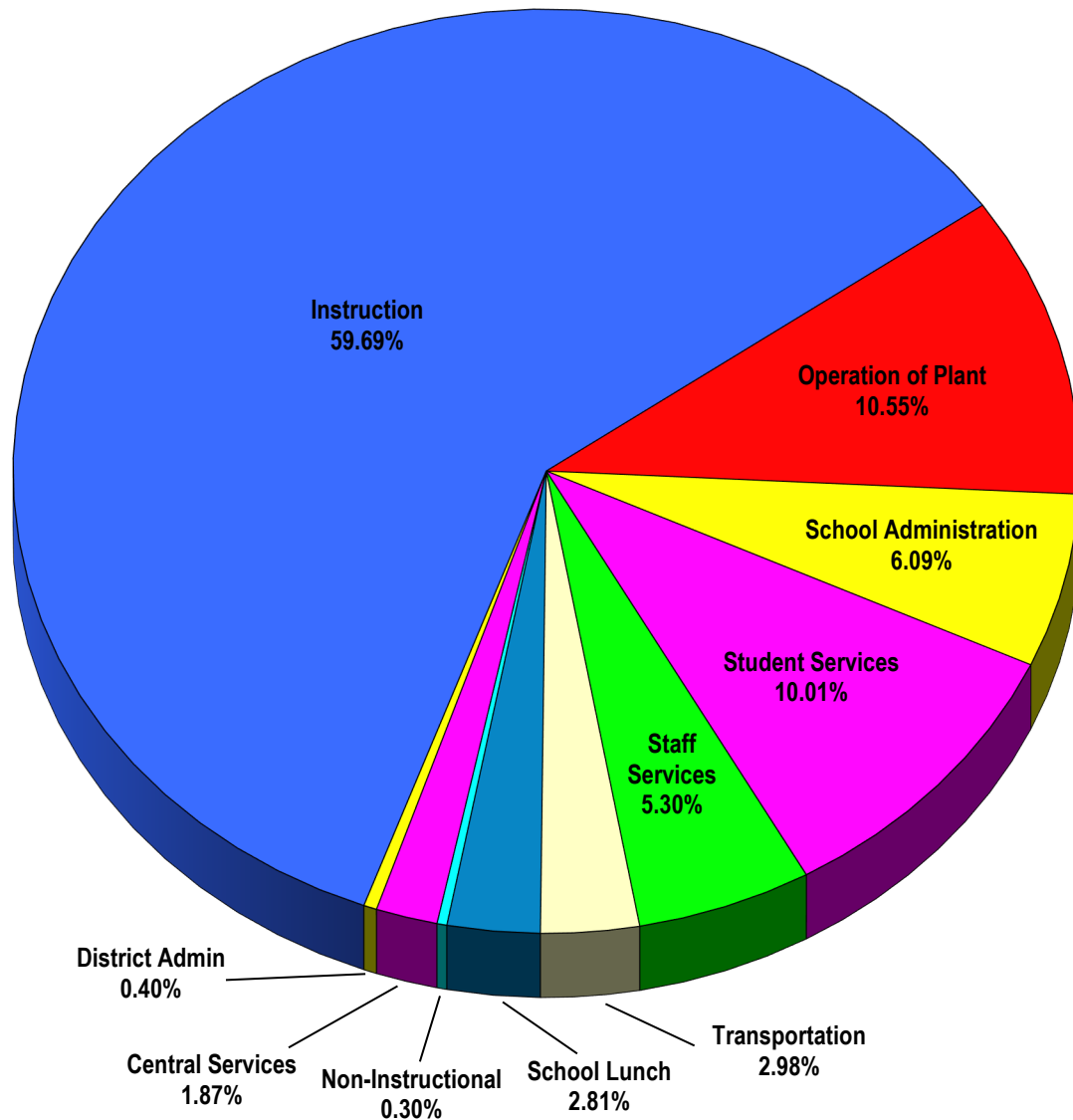
Five Year Summary - Full Time Equivalents (FTE) - Contract Employees Only

<i>By Purpose (Function) of FTE Allocated</i>	<i>Actual 2020-21</i>		<i>Actual 2021-22</i>		<i>Actual 2022-23</i>		<i>Final Budget 2023-24</i>		<i>Budget 2024-25</i>	
	<i>FTE</i>	<i>% of Total FTE</i>	<i>FTE</i>	<i>% of Total FTE</i>	<i>FTE</i>	<i>% of Total FTE</i>	<i>FTE</i>	<i>% of Total FTE</i>	<i>FTE</i>	<i>% of Total FTE</i>
Instruction	2,956.02	61.49	2,954.32	61.05	2,989.13	60.87	2,984.47	60.38	2,895.25	59.69
Student Support Services	426.80	8.88	445.71	9.21	479.72	9.77	517.90	10.48	485.41	10.01
Staff Support Services	249.84	5.20	262.17	5.42	278.17	5.67	269.92	5.46	256.92	5.30
District Administration	18.58	0.39	18.58	0.38	18.58	0.38	19.58	0.40	19.58	0.40
School Administration	298.00	6.20	298.00	6.16	298.00	6.07	293.00	5.93	295.50	6.09
Central Services	97.50	2.03	94.00	1.94	98.50	2.01	91.50	1.85	90.50	1.87
Operation of Plant	467.00	9.72	469.50	9.70	456.50	9.30	471.50	9.54	511.50	10.55
Student Transportation	144.07	3.00	143.95	2.97	143.63	2.93	143.75	2.91	144.75	2.98
School Food Services	129.50	2.69	135.50	2.80	129.50	2.64	137.50	2.78	136.50	2.81
Non-Instructional Services	19.00	0.40	18.00	0.37	17.50	0.36	13.50	0.27	14.50	0.30
Total FTE	4,806.31	100.00	4,839.73	100.00	4,909.23	100.00	4,942.62	100.00	4,850.41	100.00

<i>By Type (Object) of FTE Allocated</i>	<i>2020-21</i>		<i>2021-22</i>		<i>2022-23</i>		<i>2023-24</i>		<i>2024-25</i>	
	<i>FTE</i>	<i>% of Total FTE</i>	<i>FTE</i>	<i>% of Total FTE</i>	<i>FTE</i>	<i>% of Total FTE</i>	<i>FTE</i>	<i>% of Total FTE</i>	<i>FTE</i>	<i>% of Total FTE</i>
Teachers	3,032.06	63.10	3,037.19	62.77	3,036.00	61.85	2,985.09	60.40	2,916.37	60.14
Custodians, Maintenance, & Police Personnel	488.00	10.16	489.00	10.11	476.00	9.70	485.00	9.81	524.00	10.80
Certificated Specialists	368.38	7.67	382.96	7.91	399.47	8.14	404.85	8.19	382.33	7.88
Office Personnel	306.00	6.37	303.00	6.26	314.50	6.41	308.50	6.24	301.30	6.21
Paraprofessionals	104.05	2.17	112.38	2.32	176.38	3.59	245.18	4.96	208.41	4.30
Principals & Assistants	165.00	3.43	166.00	3.43	165.00	3.36	164.00	3.32	167.50	3.45
Bus Drivers & Mechanics	140.07	2.91	139.95	2.89	139.63	2.84	139.75	2.83	140.75	2.90
School Foods Personnel	123.50	2.57	130.50	2.70	124.50	2.54	133.50	2.70	132.50	2.73
Supervisors & Directors	60.25	1.25	60.75	1.26	59.75	1.22	59.75	1.21	59.25	1.22
Other	18.00	0.37	17.00	0.35	17.00	0.35	17.00	0.34	18.00	0.37
Total FTE	4,805.31	100.00	4,838.73	100.00	4,908.23	100.00	4,942.62	100.00	4,850.41	100.00

Granite School District

Financial Impact of Full Time Equivalents (FTE) - Contract Employees Only



The primary activity of any public education institution is to educate children. The delivery of services involved in educating children is a labor intensive effort. It stands to reason that the cost of hiring and employing the necessary staff to deliver the necessary services would be the primary expenditure of the District. In fact, salary and benefit expenditures represent approximately 88% of the General Fund expenditures. Within the salary and benefit expenditures, the District has a long history of allocating the lion's share of resources to the primary mission rather than unnecessary administration costs. Within the Granite School District, myths about top heavy administration have no basis in fact.

The Board of Education reviews, evaluates and balances FTE allocations between new initiatives and continued efforts to meet the District's mission.

Granite School District

Comparative Statement of Weighted Pupil Units

	<i>Actual</i> 2020-21	<i>Actual</i> 2021-22	<i>Actual</i> 2022-23	<i>Final</i> Budget 2023-24	<i>Budget</i> 2024-25
Regular Program					
Regular School Programs - K-12	59,233.654	57,304.076	55,743.466	55,980.250	55,326.008
Professional Staff	5,913.533	5,719.398	5,491.328	5,416.512	5,353.282
Total Regular Program	65,147.187	63,023.474	61,234.794	61,396.762	60,679.290
Special Education Programs					
Special Education - Add-on	7,431.671	7,467.219	7,647.974	7,798.977	8,167.310
Special Education - Self-Contained	1,209.306	1,309.900	1,320.933	1,356.567	1,400.606
Special Education - Pre-School	1,080.402	1,073.839	1,109.847	1,065.556	1,143.973
Special Education - Extended Year	36.209	36.712	36.199	35.914	35.393
Special Education - Impact Aid	184.528	183.196	179.329	177.403	174.899
Special Education - Extended Year for Spec Educators	86.763	27.777	0.000	39.983	39.983
Total Special Education	10,028.879	10,098.643	10,294.282	10,474.400	10,962.164
Career & Technical Education (CTE)					
CTE Add-On	2,435.955	2,621.819	2,510.377	2,476.774	2,411.236
Total Applied Technology	2,435.955	2,621.819	2,510.377	2,476.774	2,411.236
Other Restricted Programs					
Class Size Reduction	3,885.948	3,741.526	3,627.054	3,524.711	4,290.803
Students At-Risk	-	2,079.380	3,039.408	3,461.160	3,478.021
Total Other Restricted Programs	3,885.948	5,820.906	6,666.462	6,985.871	7,768.824
Total Weighted Pupil Units	81,497.969	81,564.842	80,705.915	81,333.807	81,821.514
Weighted Pupil Unit Value	\$ 3,596	\$ 3,809	\$ 4,038	\$ 4,280	\$ 4,494

Granite School District

School Lunch

Financial and Statistical Summary

	2018-19	2019-20*	2020-21**	2021-22	2022-23
Participating Schools:					
Lunch	89	88	86	85	85
Breakfast	75	75	71	71	82
Student Lunches Served:					
Free	3,065,705	3,120,760	3,490,203	5,172,238	2,339,477
Reduced	567,960	419,629	20,948	-	449,951
Fully paid	2,073,425	1,530,270	59,139	-	1,669,629
Total	5,707,090	5,070,659	3,570,290	5,172,238	4,459,057
Student Breakfasts Served:					
Free	2,037,781	2,139,289	2,054,414	2,363,359	1,121,499
Reduced	311,273	228,578	10,383	-	191,926
Fully paid	936,995	686,406	23,929	-	507,592
Total	3,286,049	3,054,273	2,088,726	2,363,359	1,821,017
Student Dinners Served:					
Free	112,709	59,640	17,335	1,006	-
Percentage of Free/Reduced/Fully Paid Lunch:					
Free	53.72%	61.54%	97.76%	100.00%	52.47%
Reduced	9.95%	8.28%	0.59%	0.00%	10.09%
Fully paid	36.33%	30.18%	1.66%	0.00%	37.44%
Percentage of Free/Reduced/Fully Paid Breakfast:					
Free	62.01%	70.04%	98.36%	100.00%	61.59%
Reduced	9.47%	7.48%	0.50%	0.00%	10.54%
Fully paid	28.51%	22.47%	1.15%	0.00%	27.87%
Average Daily Participation:					
Lunch	32,427	23,689	16,762	24,283	20,935
Breakfast	18,671	14,339	9,806	11,096	8,549
Dinner	640	497	144	8	-
Average Daily Membership	63,071	62,531	60,198	58,822	57,515
Percentage Participating in School Lunch/Breakfast					
Lunch	51.41%	37.88%	27.84%	41.28%	36.40%
Breakfast	29.60%	22.93%	16.29%	18.86%	14.86%

* Due to the COVID-19 pandemic, distance learning was in effect for all students from March 13, 2020 to the end of the school year. Emergency feeding protocols were in place from that date through June 30, 2020.

** Due to the COVID-19 pandemic, students were not charged for meals beginning September 11, 2020. Reduced and fully paid data represents charges from August 24, 2020 to September 10, 2020.

Source: District records

Granite School District

Property Tax Assessments and Collections

Tax Year Ended	Property Values		Tax Rate Per \$1 of Taxable Value	Taxes Assessed	Current Collections	Current Collections as Percent of Taxes Assessed	Delinquent Collections	Total Tax Collections	Total Collections as Percent of Taxes Assessed
	Fair Market	Taxable							
2008	37,791,082,683	25,704,847,651	0.005316	144,030,429	133,086,985	92.40%	3,628,455	136,715,440	94.92%
2009	35,528,379,852	23,891,879,388	0.006047	141,174,640	131,216,560	92.95%	3,579,889	134,796,449	95.48%
2010	32,364,033,356	22,089,928,231	0.006434	146,987,818	138,228,607	94.04%	4,022,790	142,251,397	96.78%
2011	31,810,547,146	21,747,415,792	0.006796	152,112,476	142,763,378	93.85%	4,195,274	146,958,652	96.61%
2012	30,721,866,725	21,196,266,937	0.007166	155,812,510	145,755,394	93.55%	4,321,572	150,076,966	96.32%
2013	31,474,731,800	21,536,611,128	0.006994	155,031,549	145,068,290	93.57%	4,020,978	149,089,268	96.17%
2014	33,417,836,302	22,767,028,923	0.006831	160,534,210	151,171,475	94.17%	3,352,197	154,523,672	96.26%
2015	35,197,424,878	23,919,687,619	0.006978	172,088,527	161,444,485	93.81%	3,260,506	164,704,991	95.71%
2016	37,439,357,392	25,743,938,437	0.006481	173,178,567	164,359,508	94.91%	3,506,244	167,865,752	96.93%
2017	41,068,482,398	27,615,505,137	0.006654	189,471,794	175,818,128	92.79%	3,285,446	179,103,574	94.53%
2018	45,070,151,314	30,370,315,086	0.007725	240,425,140	229,098,239	95.29%	3,052,779	232,151,018	96.56%
2019	48,949,464,092	32,841,496,928	0.007497	252,715,360	237,957,204	94.16%	3,212,948	241,170,152	95.43%
2020	52,358,793,750	34,984,568,738	0.007284	261,443,599	245,152,059	93.77%	4,026,818	249,178,877	95.31%
2021	58,309,151,472	38,793,347,224	0.006997	279,127,162	262,963,249	94.21%	4,390,457	267,353,706	95.78%
2022	72,230,181,812	47,508,235,458	0.006222	304,126,503	284,050,675	93.40%	4,363,209	288,413,884	94.83%
2023	74,639,399,343	49,406,396,293	0.006221	314,392,163	293,377,339	93.32%	4,843,138	298,220,477	94.86%
2024 Budget	80,610,551,290	53,358,907,996	0.006004	319,255,091	298,803,145	93.59%	5,000,000	303,803,145	95.16%
2025 Estimate	88,663,545,364	58,689,462,905							
2026 Estimate	97,521,033,546	64,552,540,249							
2027 Estimate	107,263,384,797	71,001,339,020							

This schedule recognizes collections on a calendar year basis, whereas property tax collections reported in financial statements are on a fiscal year basis.

The 2024 property value numbers are estimated and are based on 8% growth in property values in 2024. The tax rate for 2024 includes a proposed tax increase above the certified tax rate in the Capital Local Levy as part of the ongoing District capital improvement plan with revenues used to cover rebuilding and renovating of several District schools, including the current Cyprus High and Skyline High projects.

Estimates of property values for 2025 to 2027 are based upon the average annual increase from 2016 to 2023 or 9.99%. If property values increase by 9.99%, it does not mean the property tax revenues will increase by the same percentage. Utah's Truth-in-Taxation laws reduce the certified tax rate when property values increase.

Granite School District

Property Tax Rates (Per \$1 of Taxable Value)

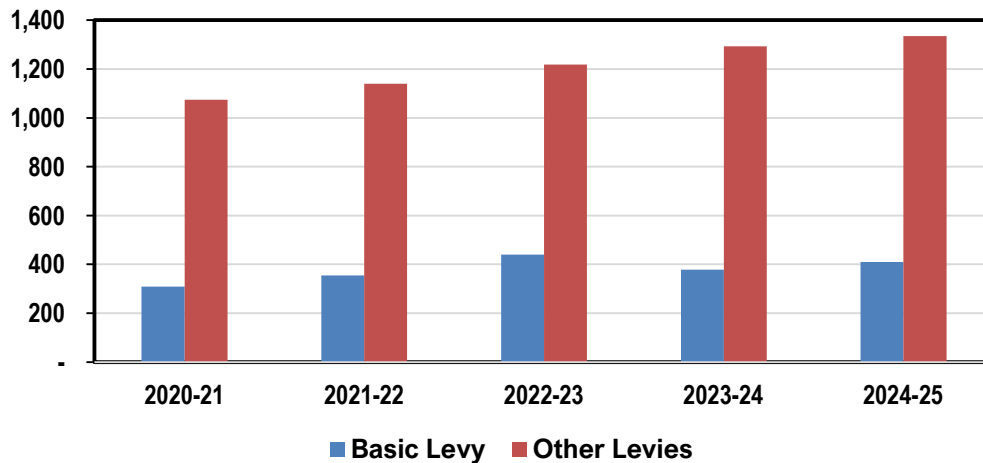
	<i>Authorization</i>	<i>Actual 2020-21</i>	<i>Actual 2021-22</i>	<i>Actual 2022-23</i>	<i>Final Budget 2023-24</i>	<i>Budget 2024-25</i>
Maintenance & Operation:						
Basic State Supported Program	53F-2-301	0.001628	0.001661	0.001652	0.001406	0.001408
Voted Local Levy (Approved 2-04-03 for .001600)	53F-8-301	0.001069	0.000978	0.000811	0.000802	0.000742
Board Local Levy	53F-8-302	0.002023	0.001846	0.001532	0.001746	0.001621
Total Maintenance & Operation		0.004720	0.004485	0.003995	0.003954	0.003771
Capital Outlay:						
Capital Outlay	53F-8-303	0.000607	0.001681	0.001541	0.001524	0.001558
Total Capital Outlay		0.000607	0.001681	0.001541	0.001524	0.001558
Other:						
Debt Service	51-5-4	0.001957	0.000831	0.000686	0.000743	0.000675
Total Other		0.001957	0.000831	0.000686	0.000743	0.000675
Total Property Tax Levy		0.007284	0.006997	0.006222	0.006221	0.006004

Granite School District

Impact of Budget on Taxpayers

	<i>Actual</i> 2020-21	<i>Actual</i> 2021-22	<i>Actual</i> 2022-23	<i>Final</i> Budget 2023-24	<i>Budget</i> 2024-25
Average Value of a Home	\$345,200	\$388,500	\$485,100	\$488,400	\$528,200
Less: Primary Residential Exemption	(155,340)	(174,825)	(218,295)	(219,780)	(237,690)
Taxable Value	\$189,860	\$213,675	\$266,805	\$268,620	\$290,510
Basic Property Tax Rate Assessed	0.001628	0.001661	0.001652	0.001406	0.001408
Total Other Property Tax Rates Assessed	0.005656	0.005336	0.004570	0.004815	0.004596
Total Combined Rate	0.007284	0.006997	0.006222	0.006221	0.006004
Property Tax Due - Basic Levy	\$309	\$355	\$441	\$378	\$409
Property Tax Due - Other Levies	\$1,074	\$1,140	\$1,219	\$1,293	\$1,335

Property Tax Due on Average Home Value



The Salt Lake County Assessor's Office has calculated the average home value in the Granite School District to be \$528,200. The calculations shown here are for average home values over the five year period. Home values have increased each year over the period shown. The certified tax rate, as defined in state law, provides the same tax revenues from one year to the next. The proposed tax rate shown above for 2024-25 exceeds the certified tax rate and will be adopted as the final rate after a truth in taxation hearing to be held on August 6th, 2024.

Changes in home values impact taxes owed. If a home's value increases at a percentage less than the District-wide average (or decreases in value) the tax charged to the homeowner will decrease. If however, a home's value increases at a higher percentage than the District-wide average, the tax charged to the homeowner will increase. The assessed or appraised value of a residential home, or market value, is reduced 45% to determine taxable value in Utah. If the home is not the primary residence, the market value equals the taxable value.

The rate for the State Basic School Levy is set each year by the State Legislature. The District must levy this tax in order to receive State Minimum School Program funding each year. State legislative changes froze the basic levy in 2018, meaning increases in home values significantly increased taxes owed over the time period shown above. The increases in other levies over the period shown are the result of the District's ongoing capital improvement plan and an increase in the board local levy in 2023 to finance market-based compensation adjustments for certain District employee groups.

The tax rate for 2024-25 includes a proposed tax increase in the Capital Local Levy which is part of the District's ongoing plan for capital improvement in the District. This tax increase involves shifting property tax rates from the Debt Service Levy to the Capital Local Levy to continue financing District construction projects on a pay-as-you-go basis. This will require a truth in taxation hearing to be held on August 6th, 2024.

Granite School District

Principal Property Tax Payers
December 31, 2022 and 2013

Taxpayer	Industry	2022			2013		
		Taxable Value*	Rank	Percent of Total Taxable Value	Taxable Value*	Rank	Percent of Total Taxable Value
Kennecott Utah Copper	Mining	\$ 3,521,353,628	1	7.54 %	\$ 1,777,973,449	1	8.48 %
PacifiCorp	Utility	1,323,436,399	2	2.83 %	239,665,888	2	1.14 %
Questar Gas / Dominion Energy	Utility	871,802,277	3	1.87 %	125,228,597	5	0.60 %
Delta Airlines	Transportation	437,953,290	4	0.94 %	-	-	-
Hexcel Corporation	Product Design	368,129,404	5	0.79 %	156,228,130	3	0.75 %
Union Pacific	Transportation	232,784,812	6	0.50 %	-	-	-
Skywest	Transportation	208,505,761	7	0.45 %	-	-	-
Northrup Grumman Innovation Systems, Inc.	Aerospace	206,138,627	8	0.44 %	-	-	-
Staker Paving	Construction	171,582,174	9	0.37 %	-	-	-
Northern Utah Healthcare Corp.	Health Care	130,923,800	10	0.28 %	93,551,694	8	0.45 %
Alliant Techsystems Inc.	Aerospace	-	-	-	142,281,286	4	0.68 %
Coventry	Health Care	-	-	-	115,893,400	6	0.55 %
Verizon Communications, Inc.	Communications	-	-	-	99,463,140	7	0.47 %
CER Generation II	Utility	-	-	-	71,415,526	9	0.34 %
Wal-Mart Real Estate Business Trust	Real Estate	-	-	-	64,330,800	10	0.31 %
		<u>\$ 7,472,610,172</u>		<u>16.01 %</u>	<u>\$ 2,886,031,910</u>		<u>13.77 %</u>
Total taxable value		\$46,696,368,959			\$ 20,969,542,129		

Taxable value as used in this table excludes all tax equivalent property associated with motor vehicles, watercraft, recreational vehicles, and all other tangible personal property required to be registered with the state.

Source: Lewis Young Robertson & Burningham, Inc. from Salt Lake County, Utah State Property Tax Division

Granite School District

Debt Service Fund
Debt Service Schedule

Fiscal Year	Series 2017A		Series 2017B		Series 2018		Series 2019		Series 2020		Series 2021		Series 2024		Totals		Total Debt Service
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	
2024-25	1,100,000	787,200	4,055,000	1,327,769	1,185,000	198,488	6,260,000	1,565,000	5,395,000	1,834,500	4,355,000	2,469,750	2,105,000	915,500	24,455,000	9,098,207	33,553,207
2025-26	1,125,000	732,200	4,655,000	1,125,019	1,185,000	139,237	6,260,000	1,252,000	5,665,000	1,564,750	4,515,000	2,252,000	2,270,000	810,250	25,675,000	7,875,456	33,550,456
2026-27	1,155,000	675,950	4,820,000	892,269	1,185,000	79,988	6,260,000	939,000	5,945,000	1,281,500	4,805,000	2,026,250	2,455,000	696,750	26,625,000	6,591,707	33,216,707
2027-28	1,180,000	618,200	4,980,000	651,269	1,185,000	32,587	6,260,000	626,000	6,245,000	984,250	5,315,000	1,786,000	2,620,000	574,000	27,785,000	5,272,306	33,057,306
2028-29	1,210,000	559,200	5,150,000	402,268	-	-	6,260,000	313,000	6,555,000	672,000	5,820,000	1,520,250	2,775,000	443,000	27,770,000	3,909,718	31,679,718
2029-30	1,240,000	498,700	5,515,000	144,769	-	-	-	-	6,885,000	344,250	6,155,000	1,229,250	2,935,000	304,250	22,730,000	2,521,219	25,251,219
2030-31	1,270,000	436,700	-	-	-	-	-	-	-	-	18,430,000	921,500	-	157,500	19,700,000	1,515,700	21,215,700
2031-32	1,305,000	373,200	-	-	-	-	-	-	-	-	-	-	2,895,000	157,500	4,200,000	530,700	4,730,700
2032-33	1,340,000	307,950	-	-	-	-	-	-	-	-	-	-	255,000	12,750	1,595,000	320,700	1,915,700
2033-34	1,375,000	240,950	-	-	-	-	-	-	-	-	-	-	-	-	1,375,000	240,950	1,615,950
2034-35	1,410,000	172,200	-	-	-	-	-	-	-	-	-	-	-	-	1,410,000	172,200	1,582,200
2035-36	1,450,000	115,800	-	-	-	-	-	-	-	-	-	-	-	-	1,450,000	115,800	1,565,800
2036-37	1,445,000	57,800	-	-	-	-	-	-	-	-	-	-	-	-	1,445,000	57,800	1,502,800
<hr/>																	
\$ 16,605,000 \$ 5,576,050 \$ 29,175,000 \$ 4,543,363 \$ 4,740,000 \$ 450,300 \$ 31,300,000 \$ 4,695,000 \$ 36,690,000 \$ 6,681,250 \$ 49,395,000 \$ 12,205,000 \$ 18,310,000 \$ 4,071,500 \$ 186,215,000 \$ 38,222,463 \$ 224,437,463 <hr/>																	

Debt Limit -The general obligation indebtedness of the district is limited by Utah law to 4% of the fair market value of taxable property. The legal debt limit (debt incurring capacity of the district) as of December 31, 2023 was estimated to be \$2,985,575,974

Impact on Future Budgets - Utah law allows the Board of Education to establish a debt service tax levy sufficient to pay the principal and interest obligations of the district. The proposed levy should be sufficient to meet currently scheduled debt service obligations for future years. District voters approved \$238 million of bond authorization in the November 2017 general election. In response to the new bonding authorization, the debt service tax levy was increased to 0.001957 for the FY 19 budget. Since that time, the District has implemented a plan to shift this levy to the capital local levy as it becomes unnecessary to cover debt service needs.

Bond Ratings - Fitch Ratings assigned a AAA rating to the Series 2024 bonds, Moody's assigned an Aa1 rating.

Projects Financed - Bonds authorized in 2009 were used to rebuild Granger High, Olympus High, Oakwood Elementary, Woodstock Elementary, and the Hartvigsen School and to build 2 new elementary schools (Elk Run and Armstrong). The funding also helped to provide air conditioning for all schools in the district. Bonds authorized in 2017 have been used to rebuild Walker Elementary, South Kearns Elementary, Cyprus High, and Skyline High along with renovations for other school buildings.

Granite School District

Legal Debt Margin Information

Last Ten Tax Years - December 31, 2013 through 2022

Calendar Year	Estimated Fair Market Value	Debt Limit*	Less General Obligation Debt	Legal Debt Margin*	Percentage of Debt to Debt Limit
2013	31,474,731,800	1,258,989,272	210,716,952	1,048,272,320	16.74%
2014	33,417,836,303	1,336,713,452	201,682,484	1,135,030,968	15.09%
2015	35,197,424,879	1,407,896,995	198,536,627	1,209,360,368	14.10%
2016	38,077,811,445	1,523,112,458	190,962,018	1,332,150,440	12.54%
2017	41,068,482,398	1,642,739,296	260,059,408	1,382,679,888	15.83%
2018	45,070,151,314	1,802,806,053	299,535,927	1,503,270,126	16.61%
2019	48,949,464,091	1,957,978,564	312,132,317	1,645,846,247	15.94%
2020	52,358,793,750	2,094,351,750	353,694,280	1,740,657,470	16.89%
2021	58,309,151,472	2,332,366,059	294,741,498	2,037,624,561	12.64%
2022	72,230,181,812	2,889,207,272	271,026,211 **	2,618,181,061	9.38%

* The general obligation indebtedness of the District is limited by Utah law to 4% of the fair market value of taxable property in the District. The legal debt margin (additional debt incurring capacity of the District) is based on estimated assessed value.

** The District made a payment on June 1, 2024 which reduced the principal balance of the general obligation debt to \$211,740,000 as of June 30, 2023. The general obligation debt includes unamortized bond premiums.

Source: District records

Granite School District

Demographic and Economic Statistics

Last ten fiscal years - June 30, 2014 through 2023

Year	Granite School District Estimated Population*	Salt Lake County Estimated Population**	Salt Lake County Total Personal Income (in thousands)**	Salt Lake County Per Capita Income**	Salt Lake County Unemployment Rate**	Salt Lake County Estimated New Construction**	Number of Students of Minority Ancestry
2014	407,287	1,091,742	\$ 46,437,317	\$ 42,535	3.7%	\$ 1,583,876,400	30,914
2015	413,112	1,107,314	49,488,031	44,692	3.3%	1,868,836,000	31,202
2016	418,349	1,121,354	52,436,840	46,762	2.9%	1,603,083,200	32,020
2017	423,689	1,135,649	56,152,594	49,445	2.9%	2,187,229,400	32,512
2018	430,030	1,152,633	60,673,924	52,639	2.9%	2,899,665,166	32,537
2019	432,944	1,160,437	64,341,937	55,446	2.3%	3,015,289,691	32,253
2020	434,840	1,165,517	68,854,783	59,077	4.8%	3,838,632,482	32,586
2021	410,994	1,186,421	74,207,465	62,547	1.7%	4,122,671,555	35,614
2022	439,235	1,186,257	N/A	N/A	2.5%	4,343,554,272	33,375
2023	438,862	1,186,093	N/A	N/A	2.8%	3,992,958,011	32,265

* On U.S. Census years, the District population comes from the NCES Census Data on Utah School Districts. On off-Census years, the data is taken from the U.S. Census Bureau's Small Area Income and Poverty Estimates (SAIPE) Program.

** The District covers most of the northern half of Salt Lake County, which encompasses several municipalities and unincorporated areas making statistics to the District impracticable to obtain. The statistics for Salt Lake County are given since those are representative of the District. These statistics were obtained from the County's year-end financial reports. The actual per capita income as provided by the Bureau of Economic Analysis lags behind. Therefore, it is not available for the latest two years. Prior year figures are revised as needed.

Sources: U.S. Census, Salt Lake County CAFR by year, Utah Construction Information Database, District records

Granite School District

Principal Employers

December 31, 2022 and 2013

Employer	2022				2013			
	Number of Employees*	Rank	Percent of District's Total Estimated Population	Percent of District's Total Estimated Workforce	Number of Employees*	Rank	Percent of District's Total Estimated Population	Percent of District's Total Estimated Workforce
University of Utah	20,000 +	1	4.6%	8.0%	20,000 +	1	4.9%	9.4%
Intermountain Healthcare	15,000 - 19,999	2	3.4%	7.0%	15,000 - 19,999	2	4.3%	8.2%
State of Utah	15,000 - 19,999	3	3.4%	7.0%	10,000 - 14,999	3	3.1%	5.9%
Walmart	10,000 - 14,999	4	2.3%	5.0%	4,000 - 4,999	7	1.1%	2.1%
Granite School District	10,000 - 14,999	5	2.3%	5.0%	7,000 - 9,999	4	2.1%	4.0%
Zions Bank	7,000 - 9,999	6	1.6%	3.4%	- -	-	-	-
Smith's Marketplace	7,000 - 9,999	7	1.6%	3.4%	- -	-	-	-
Jordan School District	7,000 - 9,999	8	1.6%	3.4%	5,000 - 6,999	5	1.5%	2.8%
United Parcel Service	5,000 - 6,999	9	1.1%	2.4%	- -	-	-	-
Salt Lake County	5,000 - 6,999	10	1.1%	2.4%	5,000 - 6,999	6	1.5%	2.8%
US Government (excl. Post Office & VA)	- -	-	-	-	4,000 - 4,999	8	1.1%	2.1%
Canyons School District	- -	-	-	-	4,000 - 4,999	9	1.1%	2.1%
Salt Lake City School District	- -	-	-	-	3,000 - 3,999	10	0.9%	1.6%
Totals	101,000 - 128,992		23.0%	47.0%	77,000 - 77,991		21.6%	41.0%

* The number of employees reported are those for the whole of Salt Lake County and are only available as a range of the average annual employment. The numbers reported do not include employers exempt from reporting payroll employment into the unemployment insurance system administered by the Utah Department of Workforce Services. The number of employees within the district's boundaries for each of these employers is unavailable.

Source: Utah Department of Workforce Services

Granite School District

History of High School Graduates

Last Ten School Years - School Years 2014 through 2023

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Totals
Cottonwood	403	374	365	343	336	337	314	322	352	421	3,567
Cyprus	392	471	458	502	514	496	529	549	522	508	4,941
Granger	486	501	613	630	605	646	606	637	585	647	5,956
Hunter	600	575	592	565	590	546	566	546	562	546	5,688
Kearns	402	403	415	434	481	460	404	491	466	488	4,444
Olympus	487	448	482	461	493	504	459	476	498	523	4,831
Skyline	440	490	442	508	477	445	446	492	518	508	4,766
Taylorville	480	456	526	490	496	528	508	582	547	583	5,196
Special Programs	255	163	225	287	114	172	167	169	132	239	1,923
Total	3,945	3,881	4,118	4,220	4,106	4,134	3,999	4,264	4,182	4,463	41,312
Graduation Rate	70.4%	72.1%	72.7%	74.9%	76.4%	75.4%	76.1%	76.6%	78.7%	79.5%	

Source: District records, USBE

Granite School District

2024-25 Budget Student Assessment

The purpose of state-wide student assessment is to provide information about how students in Utah schools are doing relative to the Utah Core Curriculum and state requirements for school performance. Information about Utah schools is used to help in the interpretation of achievement information. Schools vary significantly in size, characteristics of students, faculty, staff, and facilities, and all of these factors influence how students perform on their assessments. Additionally, student performance is influenced by multiple factors outside the school environment. Nevertheless, it is the goal of the State Education System that all students learn the core curriculum each year so that they have the fundamentals necessary for a solid academic future.

The charts and data which follow summarize the results of RISE and ASPIRE + testing for the past five school years. Summarized results for the District are compared to statewide results. It is important to note the impact of the COVID-19 pandemic on these results. RISE and ASPIRE + were not administered in 2020 due to distance learning protocols in place at the time. In the years that followed, learning loss across the state of Utah and the United States which resulted from the pandemic has impacted test scores greatly. The District's strategic plan and goals center on continued growth in the proficiency of its students. While there are always challenges and obstacles in the path, the results of the past few school years have been positive. Continued growth and progression in student assessment results in future school years is the expectation.

RISE (Readiness, Improvement, Success, Empowerment)

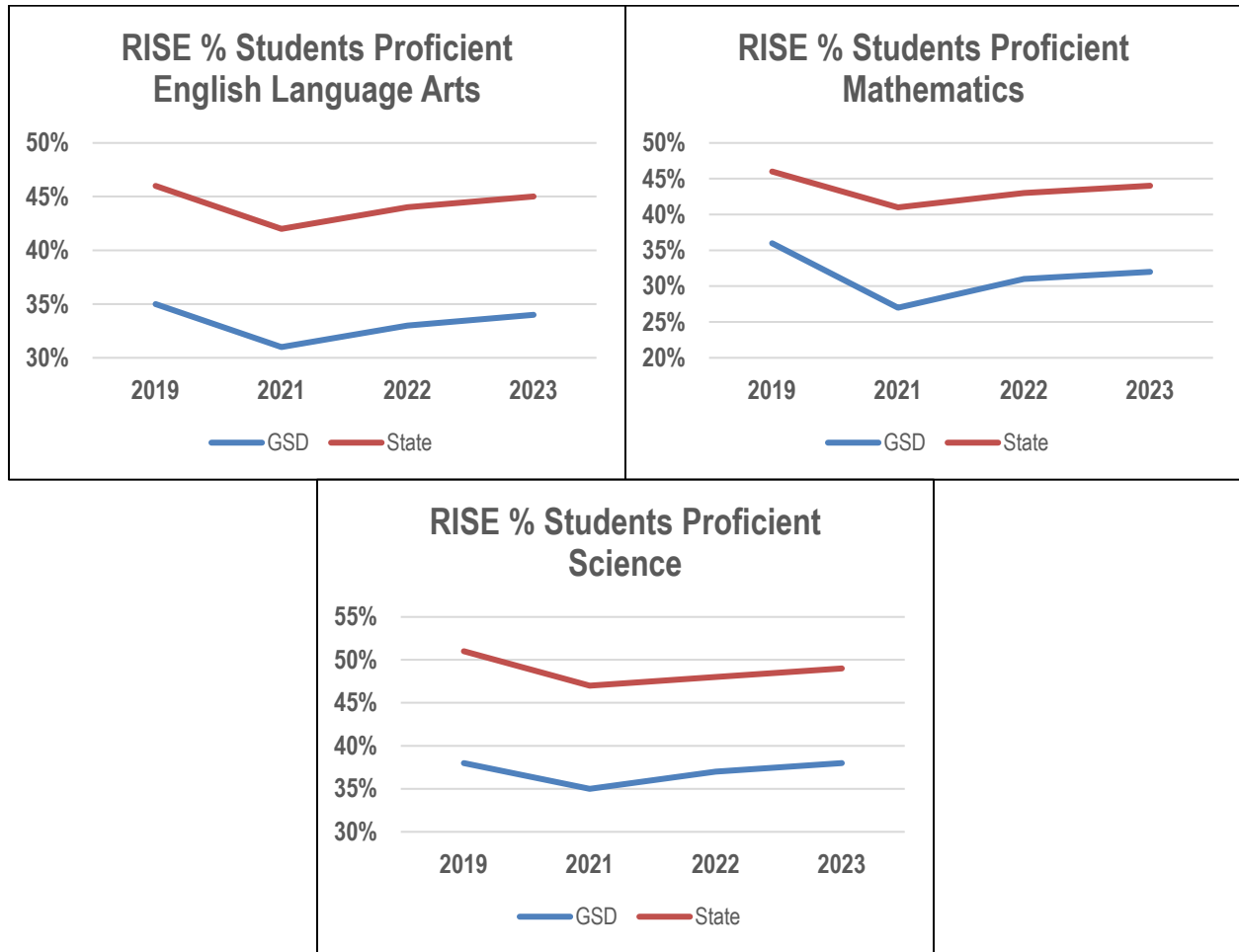
RISE is Utah's computer adaptive standards assessment for students in grades 3-8. RISE offers students, teachers, and parents an improved overall experience and an opportunity to work collaboratively towards following the Utah State Core Standards. It also provides a baseline for student learning, while ensuring that student proficiency and growth reflect what they know and can do. The assessment provides proficiency scores for end-of-grade-level expectations in English language arts, mathematics, and science.

The four letters of the RISE acronym have the following meanings:

- **READINESS** – Assessments play an important role in preparing today's students for tomorrow's challenges. Information obtained from assessments makes teachers and parents aware of what their students know and can do today and what they are prepared to learn tomorrow.
- **IMPROVEMENT** – Assessments enable teachers to identify what areas students are struggling in and work with them on an individual basis to ensure they are prepared to reach the next milestone.
- **SUCCESS** – With a clear understanding of where students excel and where they need to improve, teachers can work collaboratively with families to ensure students continue to be success bound.
- **EMPOWERMENT** – Knowledge and skills provide students valuable resources that empower them by expanding their future opportunities and freedoms.

Granite School District

2024-25 Budget Student Assessment



RISE Proficiency Report (% of students proficient)
2019-23, Elementary & Junior High Schools

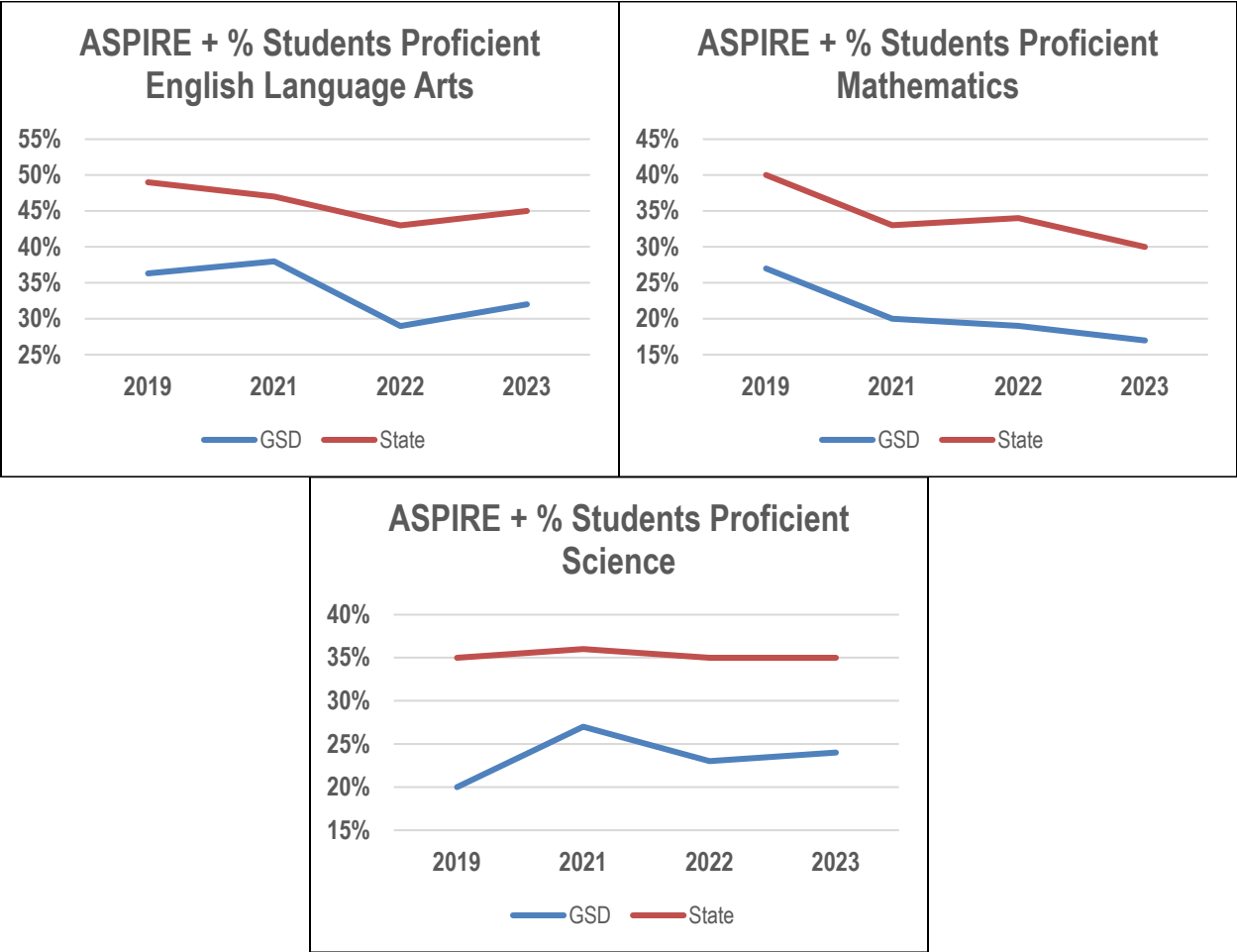
	GR	English Language Arts					Math					Science				
		2019	2020*	2021	2022	2023	2019	2020*	2021	2022	2023	2019	2020*	2021	2022	2023
District	3	34%	N/A	31%	36%	35%	40%	N/A	31%	36%	38%	Not Tested				
	4	37%	N/A	27%	33%	33%	42%	N/A	32%	37%	38%	38%	N/A	33%	37%	40%
	5	35%	N/A	33%	37%	37%	38%	N/A	28%	34%	33%	38%	N/A	35%	40%	41%
	6	39%	N/A	32%	34%	33%	31%	N/A	19%	24%	24%	47%	N/A	39%	41%	42%
	7	32%	N/A	30%	28%	31%	28%	N/A	24%	25%	27%	32%	N/A	33%	33%	34%
	8	33%	N/A	32%	31%	32%	32%	N/A	24%	25%	26%	37%	N/A	35%	36%	36%
	ALL	35%	N/A	31%	33%	34%	36%	N/A	27%	31%	32%	38%	N/A	35%	37%	38%
State	3	47%	N/A	43%	46%	46%	50%	N/A	45%	49%	49%	Not Tested				
	4	47%	N/A	38%	43%	44%	49%	N/A	45%	49%	50%	51%	N/A	43%	46%	49%
	5	48%	N/A	44%	47%	49%	49%	N/A	42%	45%	45%	52%	N/A	45%	49%	51%
	6	49%	N/A	41%	47%	45%	39%	N/A	32%	35%	35%	58%	N/A	53%	55%	55%
	7	44%	N/A	41%	41%	41%	45%	N/A	41%	44%	45%	45%	N/A	44%	45%	45%
	8	43%	N/A	43%	42%	42%	43%	N/A	36%	37%	38%	49%	N/A	49%	48%	48%
	ALL	46%	N/A	42%	44%	45%	46%	N/A	41%	43%	44%	51%	N/A	47%	48%	49%

Granite School District

2024-25 Budget
 Student Assessment

Utah Aspire Plus – Utah’s High School Summative Assessment

The Utah Aspire Plus assessment is a hybrid of ACT Aspire and Utah Core test items. It is a computer delivered, fixed form end-of-grade-level high school assessment for students in grades 9-10. Students receive predicted ACT score ranges for each subject area, as well as an overall predicted composite ACT score range. The assessment provides proficiency scores for end-of-grade-level expectations in English language arts, mathematics, and science. Items on the exam align with the Utah Core Standards.



Utah Aspire Plus Secondary Proficiency Report (% of students proficient)
 2019-2023, Schools With Students in Grades 9 & 10

	GR	English Language Arts					Math					Science				
		2019	2020*	2021	2022	2023	2019	2020*	2021	2022	2023	2019	2020*	2021	2022	2023
District	9	37%	N/A	35%	28%	31%	29%	N/A	21%	21%	18%	22%	N/A	25%	25%	25%
	10	36%	N/A	42%	31%	32%	24%	N/A	20%	16%	16%	19%	N/A	29%	20%	23%
	ALL	36%	N/A	38%	29%	32%	27%	N/A	20%	19%	17%	20%	N/A	27%	23%	24%
State	9	48%	N/A	45%	41%	44%	44%	N/A	37%	39%	33%	36%	N/A	35%	40%	38%
	10	50%	N/A	49%	45%	45%	36%	N/A	30%	28%	28%	33%	N/A	37%	30%	32%
	ALL	49%	N/A	47%	43%	45%	40%	N/A	33%	34%	30%	35%	N/A	36%	35%	35%

Granite School District

**2024-25 Budget
Student Assessment**

ACT

State ACT Testing is for all juniors (11th graders) in public school in Utah. The ACT is comprised of reading, English (grammar and usage), math, and science subtests. These tests provide scores that predict the likelihood that students will attain a grade of “C” or better in a college entry-level course. For example, the science sub-test score predicts the likelihood a student is prepared to achieve a “C” or better in an entry-level college biology class. The ACT is not a knowledge test, but rather, is a test of critical thinking, problem solving, reading comprehension, and higher-level thinking skills that are important indicators of preparation for college and career.

Average ACT Composite Scores by School
2018-2023 - High School Juniors (11th Graders)

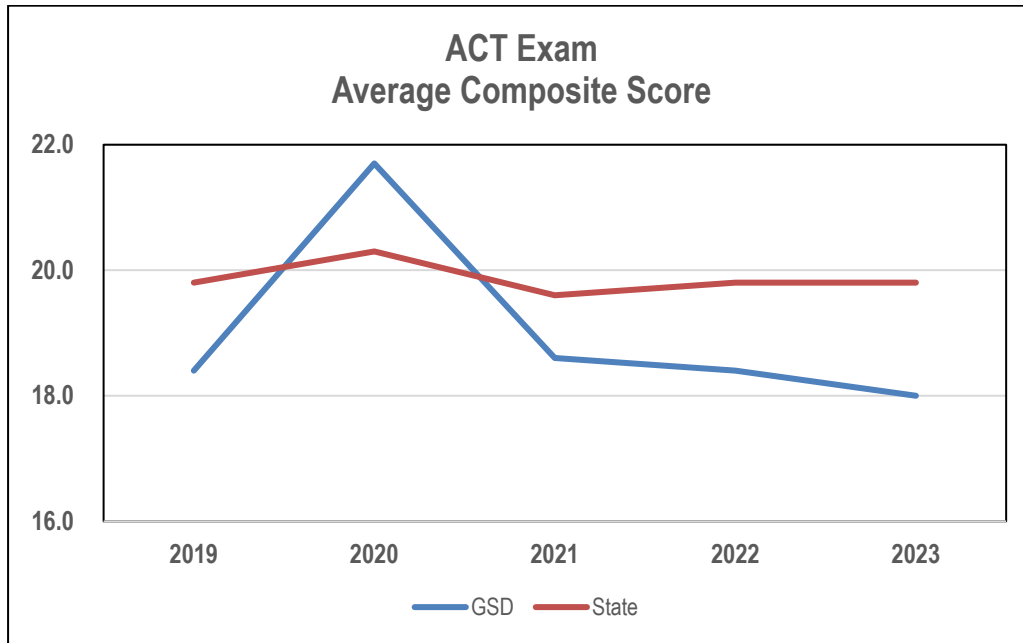
	2018	2019	2020*	2021	2022	2023	School Average
Cottonwood	17.9	17.5	21.4	17.9	18.0	17.7	18.4
Cyprus	17.6	17.7	21.6	18.2	17.2	17.1	18.2
Granger	16.3	16.7	18.9	15.9	16.0	15.5	16.6
Hunter	17.4	17.5	21.0	16.8	16.8	17.2	17.8
Kearns	16.9	16.8	N/A	16.8	16.7	16.0	16.6
Olympus	20.4	21.2	23.9	21.5	21.8	20.9	21.6
Skyline	23.0	22.7	23.7	23.1	23.3	22.8	23.1
Taylorsville	18.5	18.2	23.4	18.2	18.4	18.2	19.2
District Average	18.0	18.4	21.7	18.6	18.4	18.0	
State Average	19.8	19.8	20.3	19.6	19.8	19.8	

*During the COVID pandemic, many postsecondary schools temporarily suspended their ACT testing requirements and many 11th graders in the District did not take the ACT in 2020.

Source: USBE

Granite School District

2024-25 Budget
Student Assessment



Taylorsville High students celebrate graduation in May 2024

Granite School District

Capital Asset Information

Last Ten Fiscal Years - June 30, 2014 through 2023

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Buildings:										
Elementary:										
Number	63	63	63	63	63	63	62	60	60	60
Square feet	3,873,401	3,873,402	3,873,402	3,873,402	3,873,402	3,890,708	3,842,650	3,843,325	3,848,060	3,854,250
Capacity	46,872	46,872	46,872	46,872	46,872	46,872	46,332	45,468	45,468	45,468
Enrollment	38,336	38,045	37,432	36,765	35,159	34,123	33,022	30,117	27,083	26,465
Middle Schools:										
Number	16	16	15	15	15	15	15	15	15	15
Square feet	2,373,826	2,373,826	2,248,693	2,248,693	2,248,693	2,249,968	2,283,473	2,155,389	2,155,389	2,155,389
Capacity	20,871	20,871	19,602	19,602	19,602	19,602	19,602	18,900	18,900	18,900
Enrollment	14,363	13,528	12,848	11,696	11,561	11,720	12,244	12,384	12,916	12,138
High Schools:										
Number	8	8	8	8	8	8	8	8	8	8
Square feet	2,704,094	2,704,094	2,829,227	2,829,227	2,829,227	2,832,270	2,872,926	2,872,926	2,872,926	2,872,926
Capacity	19,236	19,236	20,505	20,505	20,505	20,505	19,224	19,224	19,224	19,224
Enrollment	14,483	15,255	15,757	17,071	17,634	17,717	17,874	18,657	19,741	19,804
Special Schools:										
Number	6	6	6	6	6	6	6	7	7	7
Square feet	477,885	477,885	477,885	477,885	477,885	389,661	388,658	433,952	381,288	381,288
Capacity *										
Enrollment	924	832	1,785	1,645	1,670	721	849	693	633	716
Total School Buildings:										
Number	93	93	92	92	92	92	91	90	90	90
Square Feet	9,429,206	9,429,207	9,429,207	9,429,207	9,429,207	9,362,607	9,387,707	9,305,592	9,257,663	9,263,853
Capacity	86,979	86,979	86,979	86,979	86,979	86,979	85,158	83,592	83,592	83,592
Enrollment	68,106	67,660	67,822	67,177	66,024	64,281	63,989	61,851	60,371	59,121
Other Buildings:										
Number	15	14	13	13	13	23	13	13	13	23
Square Feet	634,479	585,150	537,052	537,052	537,052	588,527	596,197	881,185	592,120	749,431
Acres of Land	1,485.8	1,470.5	1,443.3	1,451.8	1,452.6	1,497.3	1,491.1	1,504.8	1,490.0	1,478.0
Number of Portables	255	256	258	260	262	236	230	219	216	215
Number of Vehicles	705	707	713	729	733	751	781	775	779	792

* Information for special school varies depending on needs of students.

Source: District records



Granite School District

Glossary of Terms and Acronyms

Accounting System - The total structure of records and procedures which discover, record, classify and report information on the financial position and operations of a school district or any of its funds, balanced account groups and organizational components.

Accrual Basis - The basis of accounting under which revenues are recorded in the accounting period in which they are earned and become measurable and expenses are recorded in the period incurred, if measurable, notwithstanding that the receipt of the revenue or the payment of the expense may take place, in whole or in part, in another accounting period. (The accrual basis of accounting is appropriate for proprietary fund types)

Accrued Expenses - Expenses incurred during the current accounting period but which are not paid until a subsequent accounting period.

Accrued Revenue - Revenue measurable and available or earned during the current accounting period but which is not collected until a subsequent accounting period.

ACT Test (American College Testing) – The ACT is an entrance exam used by most colleges and universities to make admissions decisions.

ADM (Average Daily Membership) - The average number of students in membership for a 180-day school year. Each student who remains in membership for 180 days equals 1 ADM.

Allocation - An amount (usually money or staff) designated for a specific purpose or program.

AP (Advanced Placement) – A program that offers college-level curricula and examinations to high school students. Colleges and universities may grant placement and course credit to students who obtain high scores on the examinations.

Appropriation - An authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation usually is limited in amount and time it may be expended.

ASBO (Association of School Business Officials International) – ASBO is an educational association that supports school business professionals. ASBO provides programs and services that promote high standards of school business management, professional growth, and the effective use of educational resources.

Assessed Valuation - An estimate of the dollar value of property within a political division upon which taxes may be assessed.

Asset - A probable future economic benefit obtained or controlled by a particular entity as a result of past transactions or events.

Basic School Program - Programs which are funded by WPU's. The programs that currently make up the total basic program are: Regular K-12, Professional Staff, Special Education, Career & Technology Education, At-Risk Students, and Class Size Reduction.

Granite School District

Glossary of Terms and Acronyms

Board of Education – Elected body of 7 members that oversees and manages the affairs of the District. In accordance with State law, the Board hires a Superintendent and a Business Administrator to manage the day to day operations of the District.

Bond - A written promise to pay a specified sum of money, called the face value, at a fixed time in the future, called the maturity date, together with periodic interest at a specified rate.

Budget - A plan of financial operation consisting of an estimate of proposed expenditures for a given period and the proposed means to finance them.

ACFR (Annual Comprehensive Financial Report) – An ACFR is a set of financial statements for a state, municipality, or other governmental entity that comply with accounting requirements established by the Governmental Accounting Standards Board (GASB).

Capital Outlay Fund - The governmental fund used by the District to account for costs incurred in acquiring and improving sites, construction and remodeling facilities, and procuring equipment.

Central Services - The function classification assigned to those activities, other than district administration, which support each of the other instructional and supporting services programs. These activities include business functions (accounting, budgeting, purchasing, payroll), personnel services, information services and public information services.

Certified Tax Rate - The property tax rate that will provide the same tax revenue for the School District as was received in the prior year, excluding growth. The certified tax rate for the minimum school program (basic levy) is set by law. Therefore, increases in the basic levy do not cause a school district to exceed its certified tax rate.

COLA (Cost of Living Allowance) – A COLA is a wage increase that is designed to help employees keep pace with increased living costs that result from inflation.

CTE (Career & Technology Education) - Career exploration, guidance, technical skill and related applied academics training to prepare students to enter technical jobs directly out of high school, or to prepare them for further training in technical career fields. The broad areas of CTE education are: Agriculture, Architecture & Construction, Audio/Visual & Communications, Business & Marketing, Computer Science, Education & Training, Engineering, Health Science, Hospitality & Tourism, Human Services, Law & Public Safety, Manufacturing, and Transportation & Distribution.

Debt - An obligation resulting from the borrowing of money or from the purchase of goods and services. Debts of school districts include bonds, warrants, notes, etc.

Depreciation - Expiration in the service life of fixed assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy and obsolescence. Depreciation is recorded in proprietary funds accounted for on the accrual basis.

Granite School District

Glossary of Terms and Acronyms

District Administration - The function classification assigned to those activities concerned with establishing and administering policy in connection with operating the District. These include the Board of Education, superintendency, auditor services, legal services, team leaders, and their necessary secretarial support.

Economic Stabilization - A portion of fund balance defined in State law which is set aside for future contingencies. The reserve may only be used to cover expenditures by a written resolution adopted by a majority vote of the board setting forth the reasons for the appropriation.

ELA (English Language Arts) – Study of the English language through reading, writing and speaking.

Expenditure - Decreases in net financial resources. Expenditures include current operating expenses requiring the present or future use of net current assets, debt service, and capital outlays.

ESSA (Every Student Succeeds Act) – A US law passed in 2015 that governs public education policy. The law replaced its predecessor, the No Child Left Behind Act (NCLB) and modified but did not eliminate provisions relating to the periodic standardized tests given to students.

ESSER (Elementary and Secondary School Emergency Relief) ARP (American Rescue Plan) – The final portion of federal COVID relief funding laws designed to help address educational issues arising from the pandemic by providing schools with resources to prevent, prepare for, and respond to the COVID-19 crisis. These funds are available to spend until September 2024.

Fair Market Value - The amount at which property would change hands between a willing buyer and a willing seller, neither being under any compulsion to buy or sell and both having a reasonable knowledge of the relevant facts, and includes the adjustment for any intangible values. For purposes of taxation, "fair market value" is determined using the current zoning laws applicable to the property in question, except in cases where there is a reasonable probability of a change in the zoning laws affecting that property in the tax year in question and the change would have an appreciable influence upon the value.

Fee-in-lieu Property - Any of the following personal property: motor vehicles, watercraft, recreational vehicles, and all other tangible personal property required to be registered with the State before it is used on a public highway, on a public waterway, on public land, or in the air.

FEMA (Federal Emergency Management Agency) – Federal agency commissioned to help people, businesses, and governmental entities following natural disasters. Following the earthquake in the Salt Lake Valley in March 2020, FEMA granted the District funding to help cover a portion of the replacement cost of the Westlake Jr High building, which suffered extensive damage during the quake.

Fiduciary Funds - Funds established to hold or manage financial resources in an agent or fiduciary capacity.

Fixed Assets - Land, buildings, machinery, furniture, and other equipment which the school system intends to hold or continue in use over a long period of time. "Fixed" denotes probability or intent to continue use or possession, and does not indicate immobility of an asset.

Granite School District

Glossary of Terms and Acronyms

FTE (Full Time Equivalent) - An employee that is hired to fill a normal contract day is equivalent to 1 FTE, i.e., a classroom teacher that teaches a full day for the full school year equals 1 FTE.

Function - A group of related activities aimed at accomplishing a major service or regulator program for which a government is responsible. The activities of the District are classified into broad areas or functions as follows: instruction, support services and non-instructional services.

Fund - A fiscal and accounting entity with a self-balancing set of accounts which comprise its assets, liabilities, fund balance, revenue and expenditures.

Fund Balance - The difference between fund assets and fund liabilities of governmental and similar trust funds.

FY (Fiscal Year) - A 12-month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operations. Granite School District's fiscal year begins on July 1 and ends on June 30.

GAAP (Generally Accepted Accounting Principles) - Uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of the financial statements of an entity.

Governmental Accounting Standards Board (GASB) – GASB is the independent organization based in Norwalk, Connecticut, that establishes accounting and financial reporting standards for U.S. state and local governments that follow Generally Accepted Accounting Principles (GAAP).

Governmental Fund Types - Funds used to account for the acquisition, use and balances of expendable financial resources and the related current liabilities - except those accounted for in proprietary funds and fiduciary funds. In essence, these funds are accounting segregation of financial resources. The general fund, special revenue funds, and the capital outlay fund, and the debt service fund are classified as Governmental Fund Types.

Graduate of Granite – The adopted strategic plan of the District focused on a proficiency-based learning approach to education. The plan includes priorities in academic, social skills and dispositions, talent development, and operational efficiency areas.

Indirect Costs - Those elements of costs necessary in the production of a good or service which are not directly traceable to the product or service.

Instruction - The function assigned to activities dealing directly with the interaction between teachers and students. Teaching may be provided for pupils in a school classroom, in another location such as a home or hospital, and in other learning situations such as those involving other medium such as television, radio, telephone, and correspondence. Co-curricular and extracurricular activities provided outside of normal school hours are also included within this function.

Granite School District

Glossary of Terms and Acronyms

Internal Service Funds - Funds used to account for the financing of goods or services provided by one department or agency to other departments or agencies of a government, or to other governments, on a cost-reimbursement basis.

Inventory - A detailed list or record showing quantities, descriptions and values. Frequently the units of measure and unit prices of property on hand at a given time, and the cost of supplies and equipment on hand not yet distributed to requisitioning units are also listed.

Liabilities - Probable future uses of economic benefits or resources, arising from present obligations of a particular entity to transfer assets or provide services to other entities in the future as a result of past transactions or events.

Location - Accounting system field which tracks the specific site or area where activities and operations take place, such as an elementary school.

The General Fund - The governmental fund used by the District to account for all financial resources applicable to the general operations of the District which are not restricted or designated as to use by outside sources and which are not required to be accounted for in another fund.

MBA (Meritorious Budget Award) – The Association of School Business Officials International (ASBO) sponsors this school district budget review program that establishes principles and standards of excellence for developing and publishing annual budget documents.

MSP (Minimum School Program) - Under the MSP, each district in the State is guaranteed a dollar amount per WPU to fund the Minimum School Program. The purpose of the MSP is to meet the constitutional mandate that all children are entitled to reasonable equal educational opportunities. The source of funds is the State income tax.

Modified Accrual Basis - The basis of accounting under which revenues are recorded in the accounting period in which they become available and measurable and expenditures are recorded in the accounting period in which the liability is incurred, if measurable, notwithstanding that the receipt of the revenue or the payment of the expenditure may take place, in whole or in part, in another accounting period. The modified accrual basis of accounting is appropriate for governmental funds and expendable trust funds.

MTSS (Multi-Tier System of Supports) – MTSS is a framework that many schools use to provide targeted support to struggling students. It screens all kids and aims to address behavioral as well as academic issues. The purpose of MTSS is to intervene early so students can catch up with their peers.

Non-Instructional Services - The function assigned to activities concerned with providing non-instructional services to students, staff or the community including the Granite Education Foundation and the self-insurance fund.

Object - The accounting classification assigned to transactions that applies to the article itself (item purchased, the service obtained, the revenue collected, etc.) rather than to the purpose for which the article or service was purchased or collected.

Granite School District

Glossary of Terms and Acronyms

Operation of Plant - The function assigned to those activities concerned with keeping the physical plant open, comfortable, and safe for use, and keeping the grounds, buildings, and equipment in an effective working condition and state of repair. These activities include maintenance, custodians, utilities, grounds, equipment and vehicle services and property insurance.

PLC (Professional Learning Communities) – An ongoing process in which educators work collaboratively in recurring cycles of collective inquiry and action research to achieve better results for the students they serve.

Printing & Graphics Service Fund - The internal service fund used by the District to account for printing services provided to departments and schools by the District Printing Department. Costs are recovered by charges to user departments and schools.

Program - Group activities, operations, or organizational units directed to attaining specific purposes or objectives.

Property - Any property which is subject to assessment and taxation according to its value, but does not include monies, credits, bonds, stocks, representative property, franchises, goodwill, copyrights, patents, or other intangibles.

Proprietary Fund Types - The classification of funds used to account for a government's ongoing organizations and activities that are similar to those often found in the private sector. Enterprise funds and internal service funds are classified as Proprietary Fund Types.

Residential Property - Any property used for residential purposes as a primary residence. It does not include property used for transient residential use or condominiums used in rental pools.

Restricted Assets - Monies or other resources, the use of which is restricted by legal or contractual requirements.

Revenues - Increases in the net current assets of a governmental fund type from transactions other than expenditure refunds, residual equity transfers, general long-term debt proceeds and operating transfers in.

SAGE (Student Assessment of Growth and Excellence) – A system of assessments, based on the Utah Core Standards, designed to measure student success and growth over the years.

School Lunch Fund - The special revenue fund used by the District to account for the food service activities of the District as required by State and Federal law.

School Administration - The function assigned to those activities concerned with overall administrative responsibility for a single school or a group of schools. These include principals, assistant principals, and other front office professionals.

Granite School District

Glossary of Terms and Acronyms

Self-Insurance - A term often used to describe the retention by an entity of a risk of loss arising out of ownership or from some other cause, instead of transferring that risk to an independent third party through the purchase of an insurance policy.

Staff Support Services - The function assigned to those activities associated with assisting the instructional staff with the content and process of providing learning experiences for pupils. These activities include in-service, curriculum development, libraries and media centers.

Special Revenue Fund - A fund used to account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditures for specified purposes.

Student Enrollment – the total number of students provided educational services by a district school or program on a specific date. In Utah, general student enrollment is measured on October 1 of each school year.

Student Support Services - The function assigned to those activities which are designed to assess and improve the well-being of students and to supplement the teaching process. These include guidance counselors, attendance personnel, psychologists, social workers, attendance workers, health service workers, and the attendant officer personnel who assist with the delivery of these services.

Student Transportation - The function assigned to those activities concerned with the conveyance of students to and from school, as provided by State law. These include the transportation director, route and transportation coordinators, the attendant secretarial help, bus drivers, bus maintenance and other bus operations.

Superintendency – The Superintendency is comprised of the Superintendent, the Business Administrator, and the rest of the Superintendent’s cabinet. The Superintendent and Business Administrator are hired by the Board of Education in accordance with State law.

Support Services - The function assigned to those services which provide administrative, technical, personal and logistical support to facilitate and enhance instruction. Subcategories of support services include central services, district administration, staff support, operation of plant, school administration, student support, and student transportation.

Tax Rate - A rate of levy on each dollar of taxable value of taxable property except fee-in-lieu properties.

Taxable Value - The fair market value less any applicable reduction allowed for residential property.

Tax Year – Property taxes in Utah are assessed and collected on a calendar year basis. The tax year differs from the District’s fiscal year which runs from July 1 to June 30.

Taxes - Compulsory charges levied by a governmental unit to finance services performed for the common benefit.

Granite School District

Glossary of Terms and Acronyms

Truth-in-Taxation - The section of the law which governs the adoption of property tax rates. A stipulation of the law requires an entity to advertise and hold a hearing if it intends to exceed the certified tax rate.

Unassigned Fund Balance - The portion of fund balance that is not set aside for future commitments.

Undistributed Reserve - A portion of fund balance defined in State law which is set aside for future contingencies. The reserve may only be used to cover expenditures by a written resolution adopted by a majority vote of the board setting forth the reasons for the appropriation. The Undistributed Reserve is shown in the General Fund as a commitment of fund balance called Economic Stabilization.

Uniform Fee - A tax levied on the value of fee-in-lieu property which is uniform throughout the State.

Uniform School Fund - Monies allocated by the State Legislature for operation of Utah's education system. Funding sources include sales tax, income tax, property tax, other taxes earmarked for education and unclaimed escheated property.

URS (Utah State Retirement System) – URS provides retirement and insurance benefits exclusively for Utah public employees. URS serves more than 200,000 members and about 470 public employers, including the State of Utah, its local governments, school districts, higher education, and more.

USBE (Utah State Board of Education) – The USBE is a constitutionally established, elected, non-partisan body that exercises “general control and supervision” over the public education system in Utah.

Voted or Board Levy - With an election, a school district may levy a voted local levy up to 0.002000 per dollar of taxable value as approved by a majority of the electors in the district. Additionally, a school district may levy a board local levy up to 0.002500 per dollar of taxable value. The voted and board levies receive State support through a guarantee program which guarantees a certain dollar amount of revenue for the first .002000 levied (through a combination of either or both levies).

WPU (Weighted Pupil Unit) - An amount used to calculate how much State money each school district qualifies to receive in one school year. The dollar value of the WPU is established annually by the State Legislature. The number of WPUs provided to each school district is based on the number of students enrolled, number of handicapped students, and many other weighted factors.

GRANITE SCHOOL DISTRICT
2500 SOUTH STATE
SALT LAKE CITY, UTAH 84115
graniteschools.org



Policy & Legal Services
2500 S. State Street
Salt Lake City, UT 84115

PHONE: 385-646-4009
FAX: 385-646-4351
www.graniteschools.org

To: The Board of Education
From: Doug Larson
Re: Policy Reading
Date: August 1, 2024

Policy and Legal Services will present on First Reading during the next Board of Education meeting. A description of the policy under consideration is provided below.

Article IX.A.1.c. Employment and Supervision of Relatives

Consistent with Utah Code Utah Code § 52-3-1 *et seq.* this policy establishes the prohibitions and exceptions related to hiring decisions and supervision by family members or relatives of a current employee. Procedures for implementing this policy are contained in Administrative Memorandum 134, Employment and Supervision of Relatives.

Article IX.A.1.c. Employment and Supervision of Relatives

A. Statement of Purpose and Authority

Based on its statutory responsibility and authority to do all things necessary for the maintenance, prosperity, and success of schools, the Board of Education (“The Board”) recognizes the need to promote public interest and strengthen the trust and confidence of Granite School District’s (“The District”) students, parents, and patrons. The Board enacts the following policy to eliminate any potential conflicts or improper influence in the hiring and supervision of district employees and to comply with applicable Utah State law.

B. Statement of Policy

This policy establishes the prohibitions and exceptions that are present when district employees employ or supervise relatives. Procedures for implementing this policy are contained in Administrative Memorandum 134 – Employment and Supervision of Relatives.

C. Definitions

1. “District employee” means a person who holds a position that is compensated by District funds.
2. “Relative” means a spouse, parent, parent-in-law, stepparent, daughter, daughter-in-law, stepdaughter, son, son-in-law, stepson, brother, brother-in-law, stepbrother, sister, sister-in-law, stepsister, aunt, uncle, niece, nephew, first cousin, grandchildren, grandchildren-in-law, step-grandchildren, grandparent, grandparent-in-law, step-grandparent, or any other person who is a permanent member of the same household as the employee.

D. Prohibitions

1. No Board member, hiring administrator, or member of a hiring committee may be responsible for the appointment of a relative in any position of employment or in any other contractual arrangement. Board members, hiring administrators, and members of a hiring committee shall recuse themselves when circumstances create such conflicts.

2. District employee shall not directly supervise, evaluate, or discipline a District employee who is a relative.

B. Exceptions

1. The relative was appointed or employed before the relative assumed the position if the appointment of the relative did not violate the provisions of this chapter in effect at the time of the appointment.

2. The employee is the only person available, qualified, or eligible for the position.

3. The employee is employed for a period of twelve (12) weeks or less.

4. The employee who will serve in a supervisory capacity is the only person available or qualified to perform supervisory functions for the appointee.

REFERENCES:

Utah Code § 52-3-1 et seq.

~~Article IX.A.1.c. — Employment of Relatives~~

~~A. — Statement of Policy~~

~~The Board of Education enacts the following policy regarding the employment of relatives (See Utah Code 52-3-1 et seq.):~~

~~B. — Definitions~~

- ~~1. — “Appointee” means a person newly hired to the District or being transferred within the District.~~
- ~~2. — “District employee” means a person who holds a position that is compensated by District funds.~~
- ~~3. — “Relative” means a father, mother, husband, wife, son, daughter, sister, brother, uncle, aunt, nephew, niece, first cousin, mother-in-law, father-in-law, brother-in-law, sister-in-law, son-in-law, or daughter-in-law.~~

~~C. — The District shall not allow a relative to have direct supervisory or disciplinary authority over another relative.~~

~~D. — Exceptions~~

~~The Superintendent or the Superintendent’s designee may grant exceptions upon determining that the appointee is the only available, qualified, or eligible person for the position.~~



Policy & Legal Services
2500 S. State Street
Salt Lake City, UT 84115

PHONE: 385-646-4009
FAX: 385-646-4351
www.graniteschools.org

To: The Board of Education
From: Doug Larson
Re: Policy Reading
Date: August 1, 2024

Policy and Legal Services will present two Second Readings during the next Board of Education meeting. A description of the policies under consideration are provided below.

Article X.A.6. Learning Materials

This policy governs the selection, maintenance, deselection of instructional and supplemental materials consistent with Utah law, including but not limited to exclusion of materials deemed objectively or subjectively sensitive. Procedures for selection, maintenance, and deselection related to various categories of learning materials are found in Administrative Memorandum No. 57, Selection of Novels; Administrative Memorandum No. 94, Selection of Library and Learning Enrichment Materials; Administrative Memorandum No. 127, Maturation Program Guidelines; Administrative Memorandum No. 128, Sex Education Instruction; Administrative Procedure 140, Instructional Materials.

Article V.C.12. School Support Organizations

School support organizations (SSOs) are recognized by the District to enhance the level of cooperation between parents, patrons, and community partners and school principals and district administrators. This policy and its accompanying administrative procedures outlined in Administrative Memo 131, School Support Organizations detail both the benefits and obligations required under this partnership.

Article X.A.6. Learning Materials

A. Statement of Purpose and Authority

The Board of Education of Granite School District (Board) has a statutory authority to represent the constituents of Granite School District (District) and the legal power to do all things necessary for the maintenance, prosperity, and success of District schools and the promotion of education (Utah Code §53A-3402). Utah law requires the Board to make and enforce rules necessary for the control and management of the District schools (Utah Code §53G-4-402(14)). As part of the Board’s authority and responsibility, the Board directs all aspects of student instruction including the implementation of the Utah core standards, curricular and non-curricular programming or activities, evaluation, placement, and discipline.

B. Statement of Policy

It is the expectation of the District that students become proficient in the skills, knowledge, and competencies included in the Utah state core standards as defined by ~~the~~ Utah State Board of Education (USBE) rules. Learning materials shall be designed and selected to meet that expectation. Selecting and using appropriate learning materials are among the enumerated statutory powers and duties of the Board of Education of Granite School District (Board). Learning materials shall reflect the priorities outlined in the District’s strategic plan including: maintaining fidelity to the core standards for Utah public schools, aligning the District’s instructional framework, and selecting evidence-based instructional tools and assessments. Additionally, all learning materials shall be selected, approved, and maintained for student use in accordance with current Utah State law, USBE rule, and other District policies.

C. Definitions

1. "Instructional materials" mean Board-adopted learning materials used District-wide for student instruction and assessment. Instructional materials do not include learning materials used in concurrent enrollment, advanced placement, or international baccalaureate programs or classes or other classes with required instructional materials that are not subject to selection by the Board.
2. "Learning materials" is an umbrella term that includes instructional and supplemental materials and means any resource used to deliver or support student learning.
3. “Novels” mean any lengthy or substantial work of fiction, or non-fiction, used in whole group or small group instruction (such as during class-wide projects or literary circles) and must be selected from the District’s approved novels list.

4. “Objective sensitive material” means an instruction material that constitutes pornographic or indecent material, as that term is defined in non-discretionary standards described in Utah Code §76-10-1227(1)(a)(i), (ii), or (iii).
5. “RIMS” means the Utah State Board of Education Recommended Instructional Materials Searchable database, located at:
<https://usbe.midaseducation.com/rims>.
6. “Subjective sensitive material” means an instructional material that constitutes pornographic or indecent material, as that term is defined in Utah law under the following factor-balancing standards:
 - a. material that is harmful to minors under Utah Code §76-10-1201;
 - b. material that is pornographic under Utah Code §76-10-1203;
 - c. material that includes certain fondling or other erotic touching under Utah Code §76-10-1227(1)(a)(iv).
7. “Supplemental materials” mean learning materials used to support teaching and learning, which are not required to be approved by the Board. Supplemental materials are used for the express purpose of providing support, context, and relevance to student learning.

D. Selection, Maintenance, and Deselection

1. Learning materials incorporates selection, maintenance, deselection of instructional and supplemental materials consistent with Utah law, including but not limited to exclusion of materials deemed objectively or subjectively sensitive. Procedures for selection, maintenance, and deselection related to various categories of learning materials are found in Administrative Memorandum No. 57, Selection of Novels; Administrative Memorandum No. 94, Selection of Library and Learning Enrichment Materials; Administrative Memorandum No. 127, Maturation Program Guidelines; Administrative Memorandum No. 128, Sex Education Instruction; Administrative Procedure 140, Instructional Materials.
2. Disposal of district property, including learning materials, is executed pursuant to Memorandum No. 16, Disposition of Surplus Property and procedures administered by the Purchasing Department.

REFERENCES

Utah Code §53G-4-402, Powers and Duties Generally Utah

Code §53G-10-103, Sensitive Instructional Materials

Utah Code §76-10-1235, Accessing Pornographic or Indecent Material on School Property

Article V.C.15., Student Data and Privacy Protection

Administrative Memorandum No. 57, Selection of Novels

Administrative Memorandum No. 94, Selection of Library and Learning Enrichment Materials

Administrative Memorandum No. 127, Maturation Program Guidelines

Administrative Memorandum No. 128, Sex Education Instruction

Administrative Memorandum No. 140, Learning Materials

Article V.C.12. School Support Organizations

A. Statement of Purpose

Based on its statutory responsibility and authority to do all things necessary for the maintenance, prosperity, and success of schools and for the promotion of education, the Granite School District Board of Education (Board) allows schools to recognize School Support Organizations (SSO). The Board recognizes that parents, patrons, and other community partners want to contribute to schools, and the Board wants to facilitate appropriate contributions.

B. Definitions

“Student Support Organization” (SSO) means any group, entity, or organization that is formally recognized by the District that exists or was created for the primary purpose of benefiting and supporting the District, its schools, and its sanctioned teams, clubs, classes, or student programs.

C. Statement of Policy

SSOs are recognized by the District to enhance the level of cooperation with parents, patrons, and community partners, principals, or district administrators. Recognition as an SSO creates the benefits and obligations outlined in “Administrative Memo 131 – School Support Organizations.”

D. Relation to Other Policies

Nothing in this policy is intended to limit volunteer opportunities, donations, school-sponsored fundraising, rentals of district facilities, community partnerships, access to students, or other interactions between third parties and schools that are governed by separate district policies.

References

Utah Code § 13-22-1 *et seq.* The Utah Charitable Solicitations Act