

Granite School District



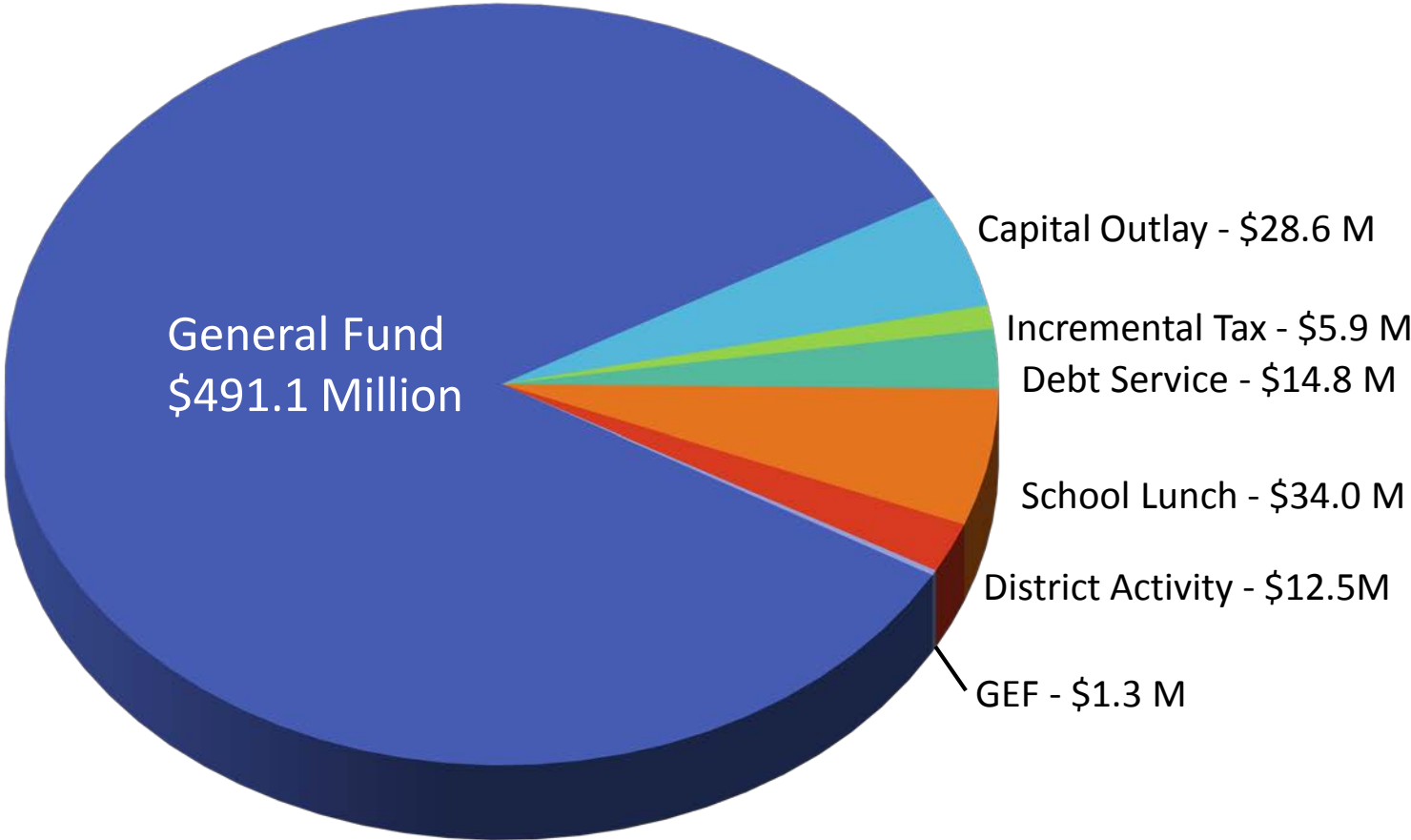
**Budget Hearing
FY 2016-17**

June 14, 2016

Granite's 2016-17 Budget – All Funds



Total = \$588.2 million



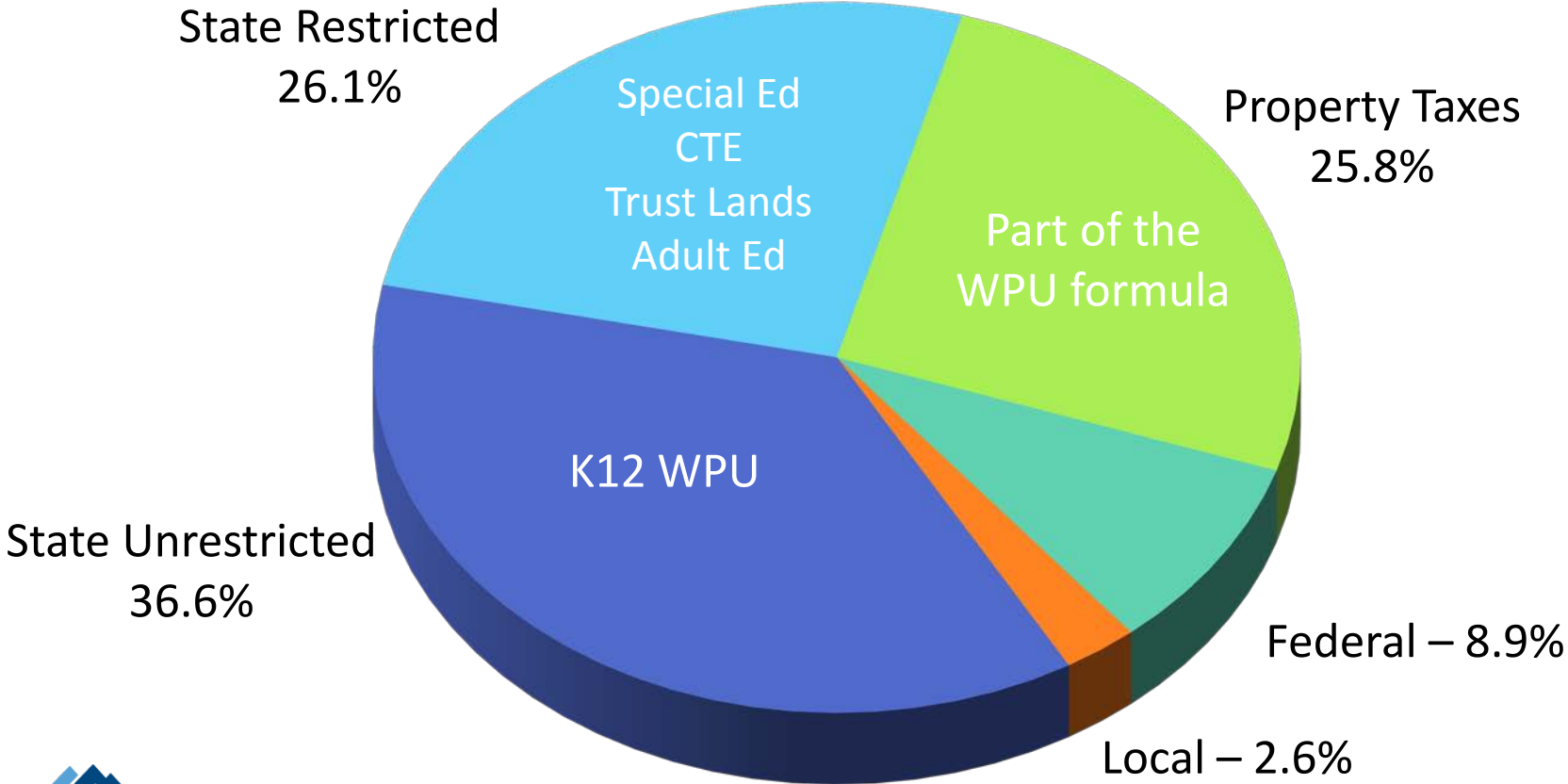


The General Fund

The General Fund – Revenue Sources



63% from the State of Utah

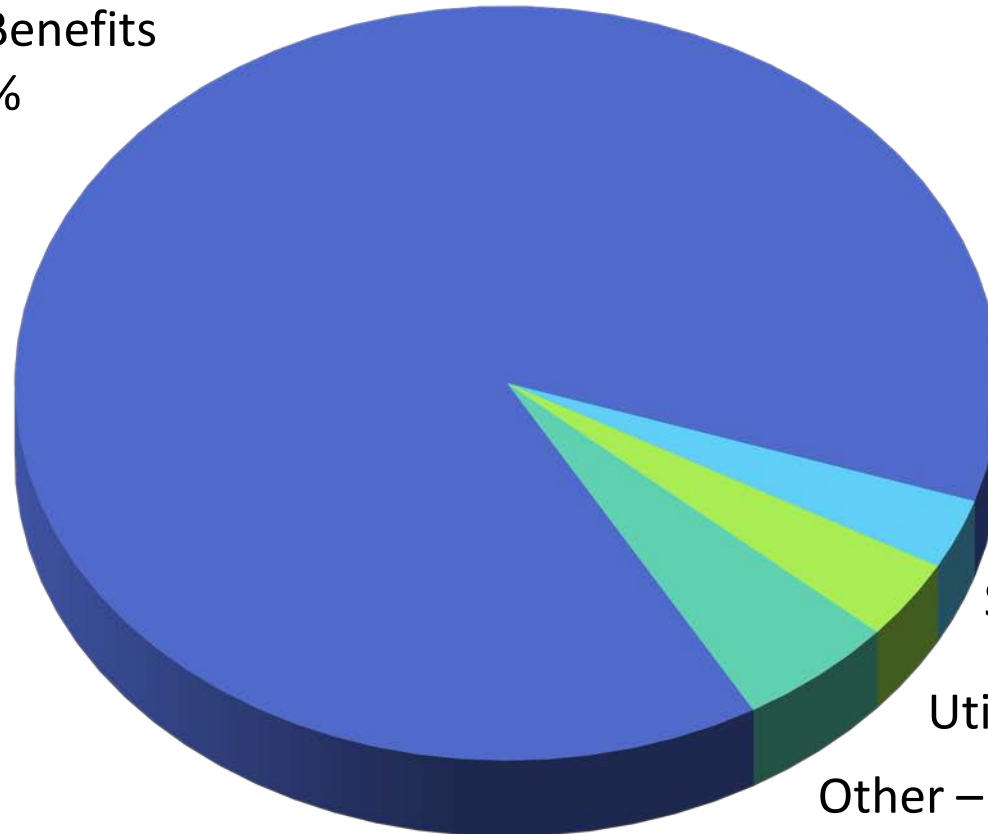


The General Fund – Budgeted Expenditures



**Most of the budget is used
to pay employees**

Salaries & Benefits
88.4%

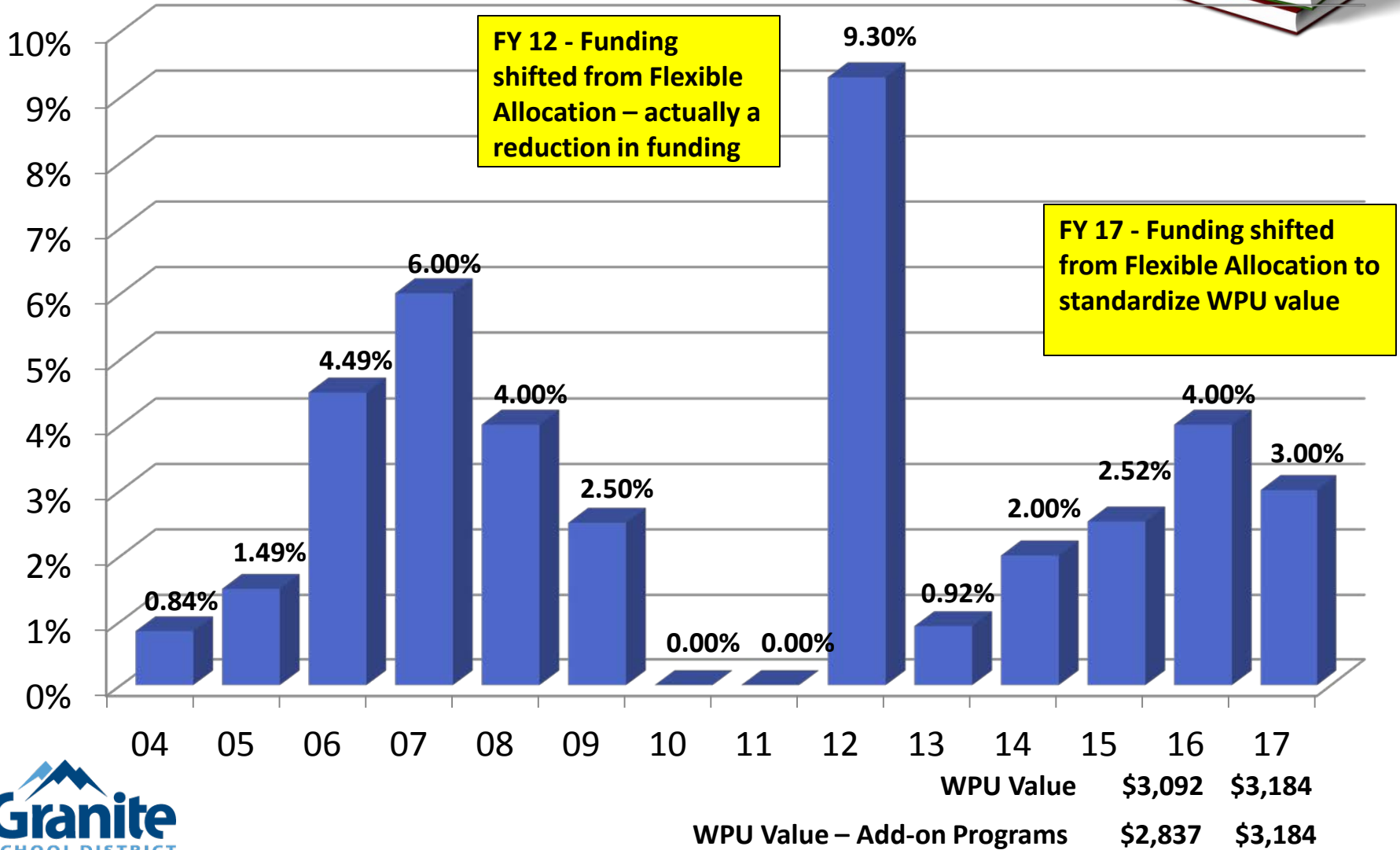


Supplies – 3.0%

Utilities – 3.4%

Other – 5.2%

State Funding – Changes in WPU Value



Consequences of Shifting Funds to the WPU



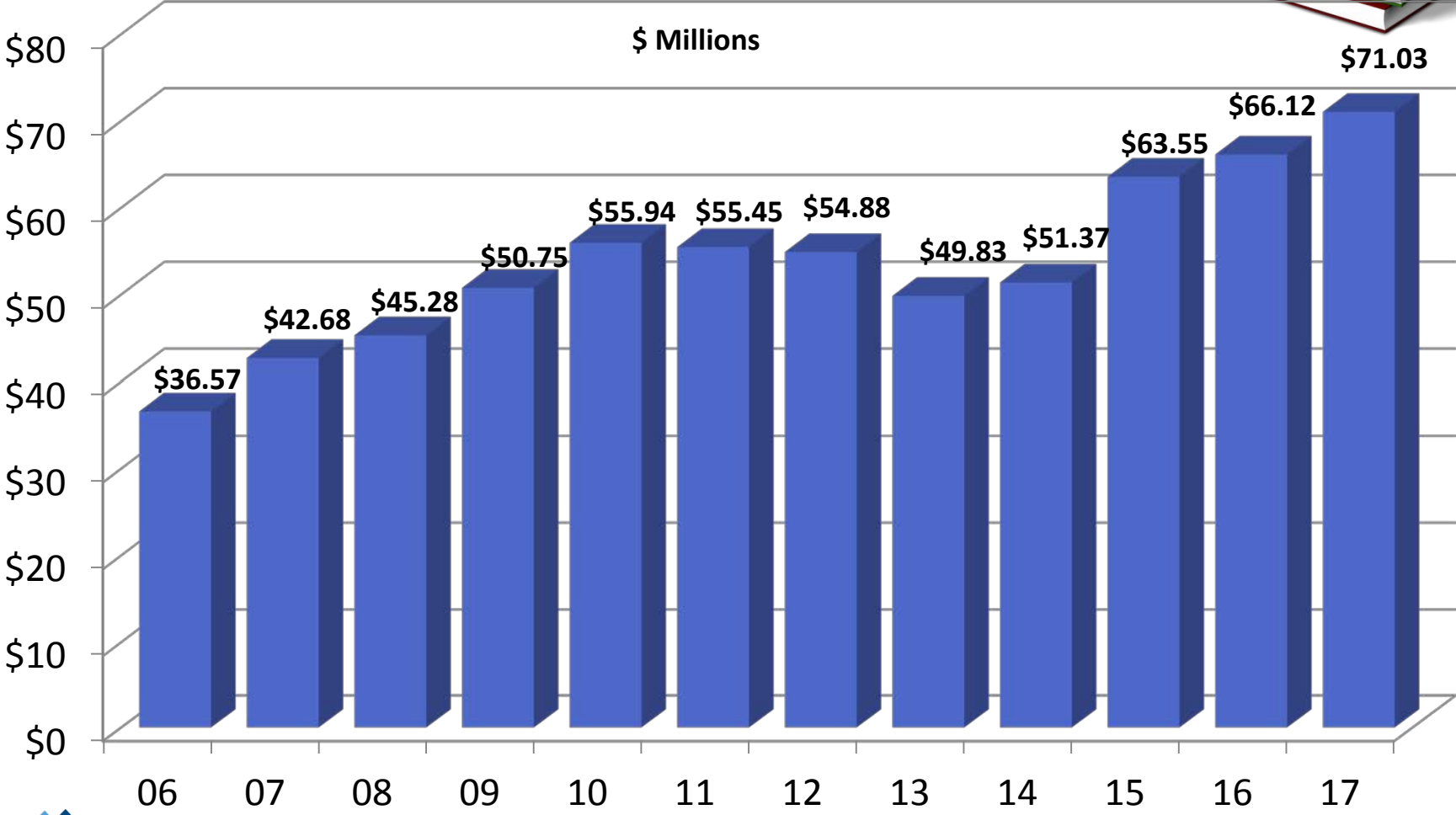
- Funds moved from “unrestricted” to “restricted”
- Special Education
 - Shifts \$2 million more than the 3% WPU increase would generate
 - Flexibility is available because of a \$4.8 million district subsidy in Special Education programs
- CTE
 - Legislature reduced number of WPU’s so that CTE revenues only increase by 3%
 - Maintenance of Effort will increase by \$834,163 (USBE Rule)

SB 38 – Charter School Local Replacement



- Creates a property tax levy for charter school funding (beginning 17-18 school year)
- The levy will appear as a separate line item on property tax notices
- The levy will reduce the district ceiling for the Board Local Levy
- GSD Charter School assessment for FY 17 will increase by \$114,999 to a total of \$2.76 million

Self Insurance Fund – Total Expenditures



GSD Budget Estimates – FY 17



Revenue Changes/Budget Savings:

Description	Amount
WPU increase – 3%	\$5,489,560
Voted/board levy guarantees	8,496,084
Employee turnover savings	1,208,575
Property tax growth	410,091
Special Education – reduce subsidy	932,235
Brockbank Jr. staffing changes	260,910
Secretarial reductions (2 FTE)	149,196
Total	\$16,946,651

GSD Budget Estimates – FY 17



Required Spending Increases:

Description	Amount
CTE Maintenance of Effort (2,687 ADM x \$347 WPU increase)	-834,163
Charter school levy offset (\$2.65 million to \$2.76 million)	-114,999
Total	-\$949,162

GSD Budget Estimates – FY 17



Employee Recruitment & Retention:

Description	Amount
Step increases (\$4.8 million total)	-\$3,810,167
Health insurance (\$3.6 million total)	-2,844,809
COLA - 3%	-6,922,824
\$800 added to steps 1-3 teacher's salary schedule	-538,680
Hourly salary schedule increases	-88,263
Hourly intervention specialists	-35,000
ARL program	-25,000
Compliance specialist	-75,000
Total	-\$14,339,743

GSD Budget Estimates – FY 17



School Behavioral and Mental Health Support:

Description	Amount
Behavioral health assistants	-\$700,000
Behavior support and response team pilot	-150,000
Social workers (1.5 FTE)	-125,000
Total	-\$975,000

GSD Budget Estimates – FY 17



School Community Centers:

Description	Amount
Community Center Program	-\$241,340
Translation services	-15,000
Latinos in Action bussing	-60,000
Total	-\$316,340

GSD Budget Estimates – FY 17



Facility Maintenance Support:

Description	Amount
Elementary custodians – lane change	-\$189,461
Maintenance & custodial manager	-136,945
School custodial supplies	-40,000
Total	-\$366,406

GSD Budget Estimates – FY 17



Summary:

Description	Amount
Revenue changes/budget changes	\$16,946,651
Required spending increases	-949,162
Employee recruitment and retention	-14,339,743
School behavioral and mental health support	-975,000
School community centers	-316,340
Facility maintenance support	-366,406
Balance	\$0



Property Taxes

School District Property Taxes



School Year 2015-16

District	Tax Rate	Tax on \$225,000 Value	
		Home	Business
Nebo	0.009326	\$1,282	\$2,332
Davis	0.008555	1,176	2,139
Alpine	0.008177	1,124	2,044
State average	0.007195	989	1,799
Canyons	0.006997	962	1,749
Granite	0.006978	959	1,745
Jordan	0.006872	945	1,718
Salt Lake	0.006497	893	1,624

Action Required Tonight



- Revise the 2016 budget as presented
- Adopt the 2017 budget
- Set the tax rate to be 0.006627



Public Comment



Board Discussion

Board Recommendation



- Approve the revised 2015-16 budget as detailed in the budget book
- Adopt the 2016-17 budget and set the tax rate equal to 0.006627 subject to the following:
 - The Basic Levy will be adjusted to the rate to be established by the Tax Commission
 - The Capital Local Levy will be adjusted for Tax Commission calculations on Salt Lake County equalization
 - Other levies will be adjusted for changes in the calculation of the certified tax rate that may come from the Tax Commission or the Salt Lake County Auditor's office