Board of Education
2500 South State Street
Salt Lake City, Utah 84115-3110

385-646-4523
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www.graniteschools.org

Board of Education Study Session
Tuesday, May 19, 2026 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.

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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.

FY27 Budget Discussion

May 19, 2026, Study Session

Agenda

1. Budget Elements - State Funding Update
2. FY27 Budget Reductions
3. Property Tax Implications
    a. Recovery of FY26 increase
    b. Other FY27 increases for Capital & Charter School Levies

FY27 Budget Elements

Fiscal Year 2027

State Funding Update

State Funding - Restricted Basic

	FY 2026 Granite Mid-Year	FY 2027 Granite Projections	Change
B. Restricted Basic School Program			
1. Special Education - Regular - Add-on WPUs	$ 36,492,554	$ 37,377,162	$ 884,608
2. Special Education - Regular - Self-Contained	6,643,572	6,552,614	(90,958)
3. Special Education - Pre-School	4,966,443	5,247,323	280,880
4. Special Education - Extended Year Program	156,981	2,260	(154,721)
5. Special Education - Impact Aid	374,920	383,366	8,446
6. Special Education - Extended Year for Special Educators	337,879	352,047	14,168
7. Students At-Risk - Add-on	18,359,869	22,813,174	4,453,305
8. Career & Technical Education - District Add-on	9,315,815	9,711,418	395,603
9. Class Size Reduction	15,812,212	15,724,826	(87,386)

State Funding - Related to Basic

	FY 2026 Granite Mid-Year	FY 2027 Granite Projections	Change
Revenues by Program	**Amount**	**Amount**	**Change**
A. Related to Basic Programs			
Pupil Transportation - To & From School	$ 8,292,874	$ 8,601,854	$ 308,980
Flexible Allocation - Teacher & Classroom Support	22,327,542	22,362,880	35,338
C. Educator Supports			
Educator Salary Adjustments	41,060,405	42,276,294	1,215,889
Salary Supplement for Highly Needed Educators	1,893,248	1,699,959	(193,289)
Educator Professional Time	6,508,088	6,550,244	42,156
D. Statewide Initiatives			
School LAND Trust Program	8,769,666	10,227,609	1,457,943
Teacher and Student Success Program	19,666,772	19,101,995	(564,777)
Student Health and Counseling Support Program	1,580,656	1,425,818	(154,838)
Digital Teaching & Learning Program	1,451,838	0	(1,451,838)
Software Licenses for Early Literacy	811,471	0	(811,471)

Budget Reductions

Department	Program		Ongoing	One-time	FTE
Business Office	Operational Reductions		(351,203)		- .0
Information Technology	Operational Reductions		(1,267,187)		(1.000)
School Leadership	Operational Reductions		(39,587)		
Support Services	Operational Reductions		(202,430)		(0.750)
Teaching & Learning	Operational Reductions		(1,419,791)		(5.000)
Compensation	Turnover Savings		(1,659,285)		- .0
		Sub Total	(4,939,483)	-	(6.750)

Budget Requests

Department	Program	Ongoing	One-time	FTE
Compensation	Set aside	16,649,335		- .0
GSDPD	School Guardians, SRO Contract, and Security Pilot	777,000	375,000	- .0
Teaching & Learning	Student Services and Prevention Principal	276,720		1.000
Support Services	Kindergarten early release	16,000		- .0
Support Services	Relocate Safe School programs to Westbrook	100,000		3.500
	Sub Total	17,819,055	375,000	4.500

Budget One-time Funding

Department	Program	Ongoing	One-time	FTE
	Medicaid formula change		1,500,000	- .0
	School Fees		1,800,000	- .0
	Various initiatives		1,025,566	- .0
	Sub Total	-	4,325,566	-

Tax Policy

Fiscal Years 2026 & 2027

- Restoration of FY26 Tax Rates
  - Operational Levies
  - Capital Levies
- Paygo FY27 Tax Rates & Charter Levy Impact

Property Tax

- **CDC Assessed Valuation 2026 increase of 2.55%**

- **Conservative estimate of “new growth” revenue for operations in 2026 = $1,000,000**

- **Revenues lost following denial from Tax Commission of 2025 property tax increase:**
  - **$14.6 million for operations (board local levy)**
  - **$2.2 million for school rebuilds and renovations on the pay-go strategy (capital local levy)**
  - **$1.0 million for deferred maintenance on school buildings (capital local levy)**

FY26 Property Tax Increase Reinstatement

What was included in the FY26 property tax increase for **operations**?

TNT Disruption	
Grades K-2 Class Size Adjustment	(3,832,938)
English Learners Software	(750,000)
Behavior supports in classroom	(285,000)
Gang Prevention	(493,841)
Elementary Prep Time	(1,408,579)
Instructional coaches	(4,484,000)
Additional Admin support	(1,105,000)
School Safety - guardians	(1,598,977)
Custodial supports	(447,165)
	(14,405,500)

FY26 Property Tax Increase Reinstatement

What was included in the FY26 property tax increase for **capital projects**?

Capital - Pay as you go		
	Flat Rate	(2,237,836)
		(2,237,836)
Capital - Deferred maintenance		
	Top 10 List	(988,807)
		(988,807)

FY26 Property Tax Increase Reinstatement

Increases to recover 2025-26 proposed rate:

Levy	Rate Increase Above Certified Rate	% Rate Increase	Tax Increase on Avg Home	Total Revenues Generated
Board Local FY26 Recovery - Operations	0.000272	7.49%	84.55	14,601,858.83
Capital Local FY26 Recovery - Deferred Maintenance	0.000018	0.50%	5.60	966,299.48
Capital Local FY26 Recovery - School Rebuilds	0.000042	1.16%	13.06	2,254,698.79
Subtotals	**0.000332**	**9.14%**	**103.21**	**17,822,857.10**

These are preliminary estimates. Actual numbers will be known in mid-June.

Other FY27 Property Tax Changes

- FY27 Capital Pay as You Go
  - **.001760** = frozen rate between debt service & capital local levies (rebuilds & remodels)
  - Scheduled to generate an additional $2,308,382 in FY27 - this amount is an estimate based on 2% increases in property values & will change based on final valuations
  - Debt service levy will decrease by **.000009** in FY27

Other FY27 Property Tax Changes

- No planned increases to property tax revenues for operations in FY27 (other than the increases to recover the FY26 rate/lost revenue)
- Like past years, it will be necessary to make a property tax adjustment to recover revenues lost to the charter school levy
  - Factors that influenced this calculation:
    - # GSD boundary students enrolled in charter schools
    - GSD's property tax revenues & changes to statutorily designated exclusions from property tax revenues
- In FY27, GSD's portion of the charter school levy will be required to increase by nearly $1.6 million - meaning, our certified Board Local Levy revenues will be reduced by this same amount. To keep our budget revenue neutral, we are required to "increase" our rate.

FY27 Property Tax Changes

Levy	Rate Increase Above Certified Rate	% Rate Increase	Tax Increase on Avg Home	Total Revenues Generated
Board Local Charter Levy Recovery	0.000029	0.80%	9.01	1,556,815.83
Capital Local - School Rebuilds FY27 Pay GO	0.000043	1.18%	13.37	2,308,382.09
Debt Service - Rate Reduction	(0.000009)	-0.25%	(2.80)	(483,149.74)
Subtotals	**0.000063**	**1.73%**	**19.58**	**3,382,048.18**

These are preliminary estimates. Actual numbers will be known in mid-June.

Property Tax Increase Summary

Levy	Rate Increase Above Certified Rate	% Rate Increase	Tax Increase on Avg Home	Total Revenues Generated
Board Local FY26 Recovery - Operations	0.000272	7.49%	84.55	14,601,858.83
Capital Local FY26 Recovery - Deferred Maintenance	0.000018	0.50%	5.60	966,299.48
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Subtotals	**0.000332**	**9.14%**	**103.21**	**17,822,857.10**
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Debt Service - Rate Reduction	(0.000009)	-0.25%	(2.80)	(483,149.74)
Subtotals	**0.000063**	**1.73%**	**19.58**	**3,382,048.18**
Grand Total	**0.000395**	**10.88%**	**122.79**	**21,204,905.28**

These are preliminary estimates. Actual numbers will be known in mid-June.

FY27 Budgeted PT Rates / Revenues

Levy	Prelim Rate	Proposed Budget	
Basic	0.001352	$	72,579,828
Voted Local Levy	0.000693		37,202,530
Board Local Levy	0.001756		94,267,883
Charter Levy	0.000168		9,018,795
Capital Local Levy	0.000411		22,063,838
Capital Local Levy (from DS)	0.001147		61,574,750
Debt	0.000613		32,907,866
	0.006140	$	329,615,490

These are preliminary estimates. Actual numbers will be known in mid-June.

Discussion & Comments

Truth in Taxation Process 2026

Board Study Session, May 19, 2026

Agenda

1. Review legislative changes
2. Discuss specific action steps
3. Review timelines

Certified Rate

Tax Rates

- Basic Rate – Set by Legislature
- Debt Service – Based on Debt Payments
- Charter School – Set by USBE (Part of Board Local)
- Voted
- Board Local
- Capital

Subject to Certified Rate and TNT

Certified Rate

Certified Tax Rate

Allows a taxing entity to collect the same revenue that was budgeted last year - plus new growth.

New Legislation

HB236 - Objectives

- Bring the public into the truth in taxation process as early as possible
- Alleviate the public concern that an entity has already started spending money from the tax increase before the August Truth-in-Taxation hearing, and thus the tax hearing is meaningless.

HB236 - Requirements

- Public statement that a property tax is included in the tentative budget.
- A property tax impact schedule as a separate item from budget documents.
- Public statement announcing the approximate dollar amount, percentage increase, purpose, and tax rate public hearing information (May 1 – June 13)
- Adoption of an interim budget with new property tax revenue held in a separate account

SB238 - Requirements

Provided clarification to sections of code that were problematic last year

- Tax notice language to include virtual participation instruction.
- Retain county combined ad on website 14 days before the hearing until the tax rate is certified.
- Hold hearing on a separate date
- Provide evidence of compliance to USTC within 7 days of hearing.

Preparations

Trainings

Since Legislative Changes

Tax Commission on March 30

UASBO on March 31

USBE on April 13

USSA on April 20

Utah League of Cities and Towns on April 29

Salt Lake County on May 26

USTC Checklist

2026 Property Tax Increase CHECKLIST for Fiscal-Year Entities **Revised 4/17/26**

A property tax increase may not be certified unless evidence/proof has been made to the county auditor and Tax Commission for each item below. Proof can take several forms. Please ensure the evidence you provide clearly and conclusively supports the necessity or justification for each checkbox.

Disclaimer

This document is provided for assistance. It is the sole responsibility of the taxing entity to ensure all statutory requirements are followed for a property tax increase. Entities should verify that they are meeting all legal requirements and consult with their attorney as needed. This document reflects updates from 2026 H.B. 236 and S.B. 238 and current Utah Code.

On or before June 1st

Entity is required to notify the County Auditor **and** the USTC of the following items regarding its August Property Tax Increase Hearing:

- ☐ Date
- ☐ Time
- ☐ Location

First meeting in May – Tentative budget that includes increase

- ☐ Budget Officer statement that the tentative budget includes a proposed tax rate increase.
- ☐ Taxing entity includes, on the agenda for the public meeting, a separate item notifying the public that an executive officer or budget officer of the taxing entity intends to state in the public meeting that the tentative budget includes a proposed tax rate increase.
- ☐ An entity shall present a **property tax impact schedule** that is separate from all other budget documents.

At a public meeting between May 1 and June 13th

- ☐ Taxing entity includes, on the agenda for the public meeting, a separate item notifying the public that an executive officer or budget officer of the taxing entity intends to state the following:
  - ☐ The entity is considering a tax rate that exceeds the certified tax rate.
  - ☐ The approximate dollar amount and purpose of the ad valorem tax revenue increase.
  - ☐ The approximate percentage increase in ad valorem tax revenue that is based on the tax rate increase.
  - ☐ That the entity shall provide notice of and conduct a public hearing as required where members of the public have an opportunity to comment on the proposed increase.

New SOP

Truth in Taxation and Budget Hearing SOP

Purpose

Compliance with Utah Code related to Truth in Taxation and Budget requirements:

§59-2-919, Notice and public hearing requirements for certain tax increases

§59-2-913, Statement and Amount of Levy

§45-1-101, Legal notice publication requirements

§63G-30-102, Public notice classifications and requirements

§52-4, Open and Public Meetings Act

§53F-8-201, Annual Certification of Tax Rate Proposal by Local School Board

§53G-7-302, School District and Charter School Budgets

§53G-7-303, LEA Governing Board Budget Procedures

Oversight

The District General Counsel will provide final verification of each requirement for both the Truth in Taxation hearing and budget hearing.

Standard Operating Procedures – Tax Hearing

Public Meeting Notice Agenda and Statements

Code	Task	Responsible	Verify
59-2-919(4)(b)(i)	On or after May 1 but before June 14, state in a public meeting that the District is considering levying a tax rate that exceeds the certified tax rate. Includes: 1) approximate dollar amount of and purpose	BUDGET DIRECTOR (Info for statement) BUSINESS ADMINISTATOR	BUSINESS ADMINISTRATOR / LEGAL COUNSEL

2026 Process Steps

TNT Steps

Between May 1 and June 13

- #1 – Thou shalt include on a Board Meeting Agenda in the required posting of the meeting:
  - Statement that an executive officer or budget officer intends to state in the public meeting that the tentative budget includes a proposed tax increase
  - Must be at the FIRST presentation to the governing board of next years budget.

TNT Steps

Between May 1 and June 13

- #2 – At the Public Meeting, thou shalt :

  a) ensure an executive officer or budget officer of the taxing entity states that the tentative budget includes a proposed tax rate increase and

  - Statement indicates that the Board is considering adopting a tax rate that exceeds the certified tax rate
  - Statement includes an approximate dollar amount and purpose for the additional tax revenue that would be generated
  - Statement includes an approximate percentage increase in tax revenue
  - Statement that if the Board proceeds with the increase, the Board will provide notice and conduct a public hearing at which the public may comment (TNT Hearing)
  - Present a "Property Tax Impact Schedule"

TNT Steps

Between May 1 and June 13

- #2 – Property Tax Impact Schedule:
  - approximate dollar amount of proposed tax increase
  - approximate percentage increase in tax revenue
  - the approximate percentage increase of taxes paid on an average residence and average commercial property per year as a result of the proposed tax rate increase
  - for each department of the District, the budget increase/decrease resultir from tax increase and operational impact to the department if the tax rate approved

TNT Steps

Before June 1

- #3 – Thou shalt notify your County Auditor and State Tax Commission of TNT intentions
  - Schedule the TNT hearing through County
  - Cannot be at same time as any other taxing entity
  - Hearing date must be at least 10 days after County mails "Notice of Property Tax Valuation and Tax Change" to patrons
  - Notice includes date, time and place of hearing

TNT Steps

<u>*Before June 30*</u>

- #4 – Prepare and adopt an interim budget
  - Includes proposed tax increase
  - Includes, as a separate document, <u>property tax impact schedule</u>
    - Cannot be buried in budget document
    - Present and make available at every meeting at which budget is discussed.
    - On District website as a separate document
    - Can be included on County notice if requested and paid for by District

TNT Steps

Before June 30

- #5 – "Set Aside" Amount of Proposed Tax Increase
  - Restricted Budget Account (Committed FB?)
  - General fund revenue
  - May not expend or obligate these funds until after Board adopts budget following TNT hearing

TNT Steps

At least 14 days before the TNT Hearing

- #6 – Thou shalt post the approved TNT Ad
  - Public Meeting Notice Website (www.Utah.gov/pmn/)
  - Utah Legals website (newspaper) – (www.Utahlegals.com)
  - School District Website
  - Class A Notice (Paper posting at District Office, where you post Board agendas. (63G-30-102)
  - Send a copy to the County

TNT Steps

NOTICE OF PROPOSED TAX INCREASE
ENTITY NAME

The ENTITY NAME is proposing to increase its property tax revenue.

The ENTITY NAME tax on a $_______ residence would increase from $___ to $____, which is $____ per year.

The ENTITY NAME tax on a $_______ business would increase from $_____ to $_____, which is $_____ per year.

If the proposed budget is approved, ENTITY NAME would receive an additional $_________ in property tax revenue per year as a result of the tax increase. If the proposed budget is approved, ENTITY NAME would increase its property tax budgeted revenue by ___% above last year's property tax budgeted revenue excluding eligible new growth.

The ENTITY NAME invites all concerned citizens to a public hearing for the purpose of hearing comments regarding the proposed tax increase and to explain the reasons for the proposed tax increase. You have the option to attend or participate in the public hearing in person or virtually.

PUBLIC HEARING

Date/Time: __/__/__ 6:00 PM

Location: Entity Location
Address
City

To obtain more information regarding the tax increase, citizens may contact the ENTITY NAME at 888-888-8888 or visit ______. Instructions for virtual participation in the public hearing will be available at ______ no later than 24 hours before the public hearing is scheduled to begin.

TNT Steps

At least 14 days before the TNT Hearing

- #7 – Thou shalt post the County Combined Ad
  - Link on Main page of District website
  - Remains on website until the commission certifies the taxing entity's tax rate

TNT Steps

SALT LAKE COUNTY NOTICE OF PROPOSED TAX INCREASES

The following taxing entities are proposing to increase property tax revenues within SALT LAKE COUNTY.
Data is based on the taxing entity's average value shown below. The same value is used for both residential and commercial properties.
Concerned citizens are invited to attend the public hearings on their tax increases.

FOR FURTHER INFORMATION, CONTACT THE INDIVIDUAL ENTITIES AT THE PHONE NUMBERS SHOWN BELOW.

Entities Proposing a Tax Increase	Average Value	If approved, tax will increase			Additional Tax Revenue Generated Each Year if Proposed Tax Increase is Approved	% Increase if Proposed Tax Increase is Approved	Public Hearing Information		
			From:	To:			Date/Time	Location	Phone #
Canyons School	$ 740,000	Residential	$ 1,172.97	$ 1,242.57	$ 6,633,199	5.74%	August 5, 2025 7:00 PM	9361 South 300 East Sandy City	801-826-5000
		Commercial	$ 2,132.68	$ 2,259.22					
Central Utah Water Conservancy	$ 638,000	Residential	$ 133.34	$ 140.36	$ 3,943,085	5.37%	August 26, 2025 6:00 PM	1426 East 750 North Bldg 2 Orem	801-226-7100
		Commercial	$ 242.44	$ 255.20					
Draper City	$ 763,000	Residential	$ 392.79	$ 428.88	$ 891,036	8.97%	August 13, 2025 6:00 PM	1020 East Pioneer Road Draper City	801-576-6318
		Commercial	$ 714.17	$ 779.79					
Granite School	$ 565,000	Residential	$ 1,151.33	$ 1,257.61	$ 17,798,520	8.35%	August 5, 2025 7:30 PM	2500 South State Street South Salt Lake City	385-646-4700
		Commercial	$ 2,093.33	$ 2,286.56					
Herriman City Fire Service Area	$ 640,000	Residential	$ 467.81	$ 475.90	$ 147,766	1.67%	August 13, 2025 6:30 PM	5355 West Herriman Main St Herriman City	801-758-7686
		Commercial	$ 850.56	$ 865.28					
Herriman City Safety Enforcement Area	$ 640,000	Residential	$ 481.54	$ 506.88	$ 513,335	5.20%	August 13, 2025 7:00 PM	5355 West Herriman Main St Herriman City	801-758-7686
		Commercial	$ 875.52	$ 921.60					
Jordan Valley Water Conservancy	$ 630,000	Residential	$ 106.03	$ 117.81	$ 3,113,751	11.08%	August 11, 2025 6:00 PM	8215 South 1300 West West Jordan City	801-565-4300
		Commercial	$ 192.78	$ 214.20					
Midvale City	$ 492,000	Residential	$ 248.41	$ 315.79	$ 940,561	26.89%	August 19, 2025 6:00 PM	7505 South Holden Street Midvale City	801-567-7206
		Commercial	$ 451.66	$ 574.16					
Salt Lake City (Judgment Levy)	$ 675,000	Residential	$ -	$ 4.08	$ 579,167	100%	August 19, 2025 7:00 PM	451 South State Street #315 Salt Lake City	801-535-7600
		Commercial	$ -	$ 7.43					
Town of Alta	$ 1,809,000	Residential	$ 829.79	$ 1,030.77	$ 98,659	24.28%	August 13, 2025 6:00 PM	10351 East Highway 210 Alta	801-742-6011
		Commercial	$ 1,508.71	$ 1,874.12					
West Jordan City	$ 550,000	Residential	$ 389.92	$ 401.72	$ 645,645	2.93%	August 19, 2025 6:00 PM	8000 South Redwood Road West Jordan City	801-569-5000
		Commercial	$ 708.95	$ 730.40					
West Valley City	$ 450,000	Residential	$ 604.40	$ 655.13	$ 2,950,825	7.70%	August 19, 2025 6:30 PM	3600 South Constitution Blvd West Valley City	801-963-3235
		Commercial	$ 1,098.90	$ 1,191.15					

The Additional Ad Valorem Tax Revenue and Percentage increases shown above represent increases over last year's property budgeted tax revenue, excluding eligible new growth.

This list is for informational purposes only and should not be relied on to determine a taxpayer's property tax liability.
For specific property tax liability information, the taxpayer should review the taxpayer's Notice of Property Valuation and Tax Changes.

TNT Steps

TNT Hearing

- #8 – Thou shalt have the TNT hearing on the scheduled evening *no earlier than 6PM* ***AND*** have the County Combined Ad available.

TNT Steps

TNT Hearing

- #9 – Thou shalt not hold the public hearing on the same date as a public meeting for the purpose of addressing general business of the taxing entity; or another public hearing of the taxing entity.

TNT Steps

TNT Hearing

- #10 – Thou shalt have no items on the agenda other than discussion and action on the taxing entity's intent to levy a tax rate that exceeds the taxing entity's certified tax rate, or the taxing entity's budget

TNT Steps

TNT Hearing

- #11 – Thou shalt make the TNT hearing available to individuals to participate in person AND virtually
  - Ensure that individuals participating in the public hearing virtually have the ability to access the public hearing electronically through video and audio connection
  - Ability to provide oral testimony through video, audio, or both video and audio connection
  - Allows public to submit written comments electronically for inclusion in the public record, both before and during the public hearing.
  - Provides reasonable time limits without unreasonable restrictions on the number of individuals to make comment

TNT Steps

TNT Hearing

- #12 – Thou shalt specifically disclose:
  - Dollar Amount of tax increase
  - Percentage increase of the proposed tax increase
  - Reason for the tax increase
  - Intended use of the increased tax dollars
  - If another meeting is needed to adopt the budget, disclose the time, date and place of the additional meeting before closing the TNT hearing

TNT Steps

<u>*After TNT and Budget Adoption*</u>

- #13 – Thou shalt provide to the commission all evidence of compliance
  - within seven (7) days from the date on which the taxing entity adopts a final budget
  - Must have satisfied all tax commissions request for data within 30 days

TNT Steps

<u>*Before September 1*</u>

- #14 – Adopt a “final” preliminary budget

Calendar

2026

Timeline for TNT Hearing and Budget Hearing

Due Date	Task	Details
May 1 – June 13	Public meeting	Tax increase statement printed on agenda and verbalized in meeting
Before June 1	Tentative Budget	Submitted to board
Before June 1	Notice to County Auditor and USTC	Date, time, location of TNT
15 Days before Hearing	Tentative Budget	Make available to public
15 Days before Hearing	Property Tax Impact Schedule	Post to website
June 8	County release of certified rate	Voted, Board, Capital
10 Days before Hearing	Advertise Budget Hearing	Utahlegals.com, Public Notice Website, Class A and District website
Before June 22	Adopt certified rates	All rates
June 22	USTC release certified rate	Basic, Charter
Before June 30	Budget Hearing	Adopt budget
By July 22	Notice of valuation	Sent by County
14 Days before Hearing	Post County Auditor's list of consolidated tax increases	On Website
14 Days before Hearing	Advertise TNT Hearing	Utahlegals.com, Public Notice Website, Class A and District website
24 Hours before Hearing	Post information on how to attend virtually	On website and notice
Aug 2 – Aug 31 (no sooner than 10 days after Valuation notices mailed)	TNT Hearing	After 6pm, no other meetings or agenda items
Before September 1	Adopt final rate and budget	All rates and budget
Within 7 days of Adoption	Submit documentation	With State Tax Commission
Within 30 days of Adoption	File Budget	With State Auditor, USBE

Key:
Budget Hearing
Tax Hearing