

Study Session, Budget Hearing and
Business Meeting
Tuesday, June 10, 2025 Mountain Time

JATC South Campus (Board Conference
Room)
12723 S. Park Avenue (2080 West)
Riverton, Utah 84065

1. **STUDY SESSION – OPEN MEETING**
 - 1.A. Discussion on Portrait of a Graduate and the Strategic Plan - 4:00 p.m.
 - 1.B. Review of Recommended Revisions to Administrative Policy AA414 *Student Overnight Travel*
 - 1.C. Initial Boundary Change Data for Midas Creek Elementary School
 - 1.D. Initial Boundary Change Data for Sunset Ridge Middle School
 - 1.E. Review Changes to Enrollment Considerations Document
 - 1.F. Schedule Sharing for School Events
 - 1.G. Review of Administrative Policy AA440 Library Media Selection and Review
2. **BUDGET HEARING FOR THE 2025-26 SCHOOL YEAR** - 6:00 p.m.
 - 2.A. Pledge of Allegiance
 - 2.B. Reverence
 - 2.C. Budget Presentation
 - 2.D. Patron Comments
 - 2.E. Action by Board of Education on Budget Adoption
 - 2.E.1. Adopt the 2024-25 Final Amended Budget
 - 2.E.2. Adopt the 2025-26 Proposed Budget
 - 2.E.3. Authorize Any Budget Adjustments Necessary to Reflect Funds Received from the Certified Tax Rate
3. **GENERAL SESSION – OPEN MEETING** - *Immediately following the Budget Hearing*
 - 3.A. Recognitions
 - 3.B. Board Member Recognitions
 - 3.C. Superintendent's Recognitions
4. **Public Comments**
5. **General Business - Motion to Approve Consent Agenda Items**
 - 5.A. Board Minutes
6. **General Business - Motion to Accept Consent Agenda**
 - 6.A. Expenditures
 - 6.B. Financial Statements
 - 6.C. Personnel – Licensed and Education Support Professionals
 - 6.D. Recommendation to Issue Certificates for Home Instruction
 - 6.E. Non-compliance Report
7. **Bids**
 - 7.A. Language & Culture - Comprehensive Web-Based Multilingual Learner Program Management and Instructional Support Solutions for Grades K-12
8. **Special Business Item**
 - 8.A. Consideration of Sensitive Material Review Appeals
 - 8.A.1. Public Input Regarding Action on Sensitive Material Review Appeals
 - 8.A.2. Action by Board of Education on Sensitive Material Review Appeals
9. **Information Items**

9.A. Superintendent's Report

10. Discussion Items

10.A. Committee Reports and Comments by Board Members

11. Motion to Adjourn to Closed Session

12. POTENTIAL CLOSED SESSION

12.A. Character and Competence of Individuals (Peronnel)

12.B. Property

12.C. Potential Litigation

12.D. Negotiations

12.E. Security



BUDGET

For the Year Ending June 30, 2026

This document is the tentative proposed budget for Board of Education approval on June 10, 2025. The final budget document will be available in early July after the final tax rates have been received from the Utah State Tax Commission and the Salt Lake County Auditor's Office. In the event the Board of Education decides to hold a Truth in Taxation hearing, the final budget book will not be available until late August, after the hearing.

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June 2025

To Jordan School District Patrons:

The following pages contain the 2025-26 Jordan School District budget with many charts and graphs to assist the reader in understanding the District's budgetary trends.

Patrons are invited to review the budget and provide comment at a public hearing held on June 10, 2025, at 6:00 p.m. in the Board Room at the Jordan Academy for Technology and Careers South Campus (JATC South) located at 12723 S. Park Avenue, Riverton, Utah.

The 2025-26 budget document is available for public inspection in the office of the Business Administrator and at jordandistrict.org. For additional information about the budget, call the office of the Business Administrator 801-567-8120. Comments or suggestions should be addressed to the Jordan Board of Education, Jordan School District, 7387 S. Campus View Drive, West Jordan, Utah, 84084.

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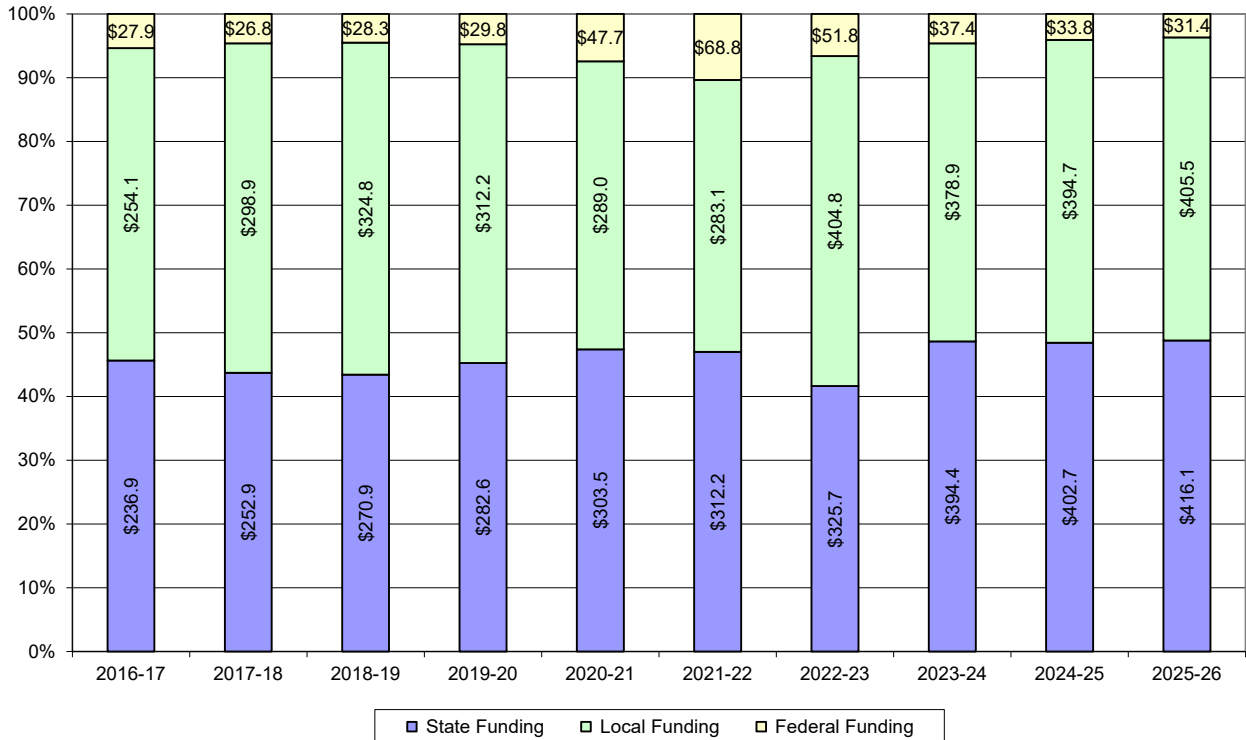
DISTRICT-WIDE FINANCIAL OVERVIEW

Information provided for District-wide revenue, expenditures, fund balance, property tax, assessed valuation, WPU, enrollment, staffing ratios

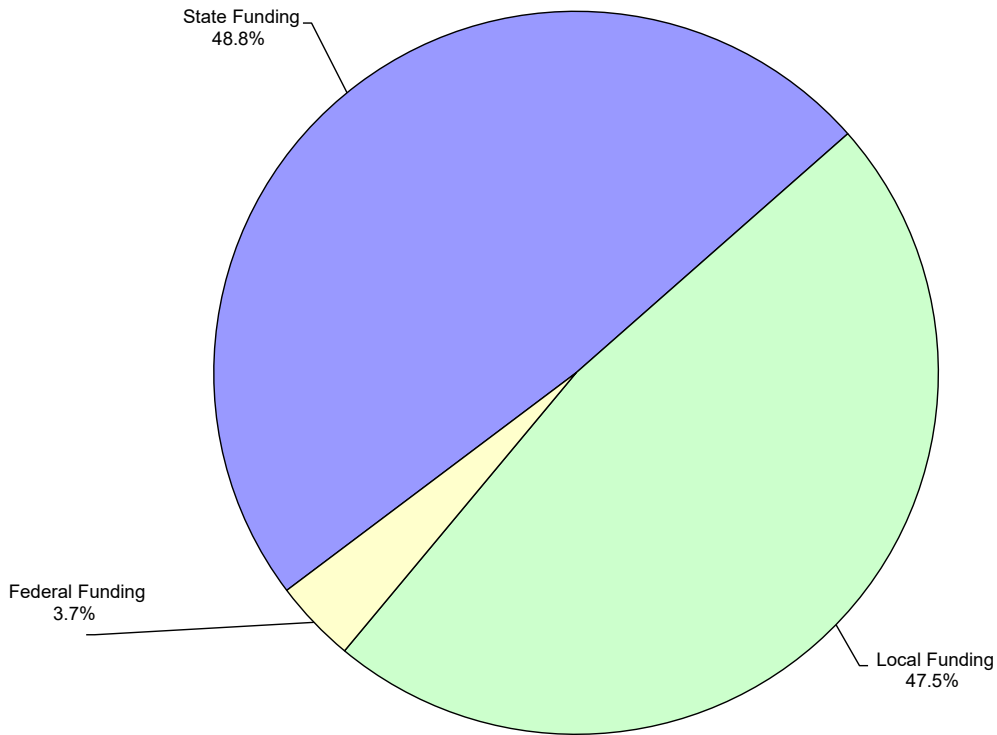
Revenue and Other Financing Sources and Uses Five-Year Comparison

	Actual 2021-22	Actual 2022-23	Actual 2023-24	Final Amended 2024-25	Proposed 2025-26	Percentage Change Increase/ (Decrease)
General	\$ 471,652,847	\$ 543,575,095	\$ 610,153,597	\$ 618,430,911	\$ 637,866,464	3.14%
Student Activities	15,788,393	18,123,378	19,414,591	21,880,000	20,300,000	(7.22%)
Tax Increment	25,193,295	23,870,178	25,143,423	30,342,363	33,376,599	10.00%
Nutrition Services	35,733,919	25,345,608	29,597,820	23,965,683	23,255,674	(2.96%)
Jordan Education Foundation	1,274,660	1,594,239	1,935,088	2,492,486	2,518,779	1.05%
Debt Service	25,020,185	25,351,800	22,298,821	18,830,000	14,100,000	(25.12%)
Capital Projects	48,464,330	100,766,067	57,629,472	56,841,001	55,575,342	(2.23%)
Self-Insurance	40,928,932	43,696,097	44,569,805	58,455,000	64,455,000	10.26%
Total	\$ 664,056,561	\$ 782,322,462	\$ 810,742,617	\$ 831,237,444	\$ 851,447,858	2.43%

Ten-Year History of Revenue Funding Source Percentages (Includes Other Financing Sources and Uses) (in millions)



Local, State, and Federal Funding – 2025-26

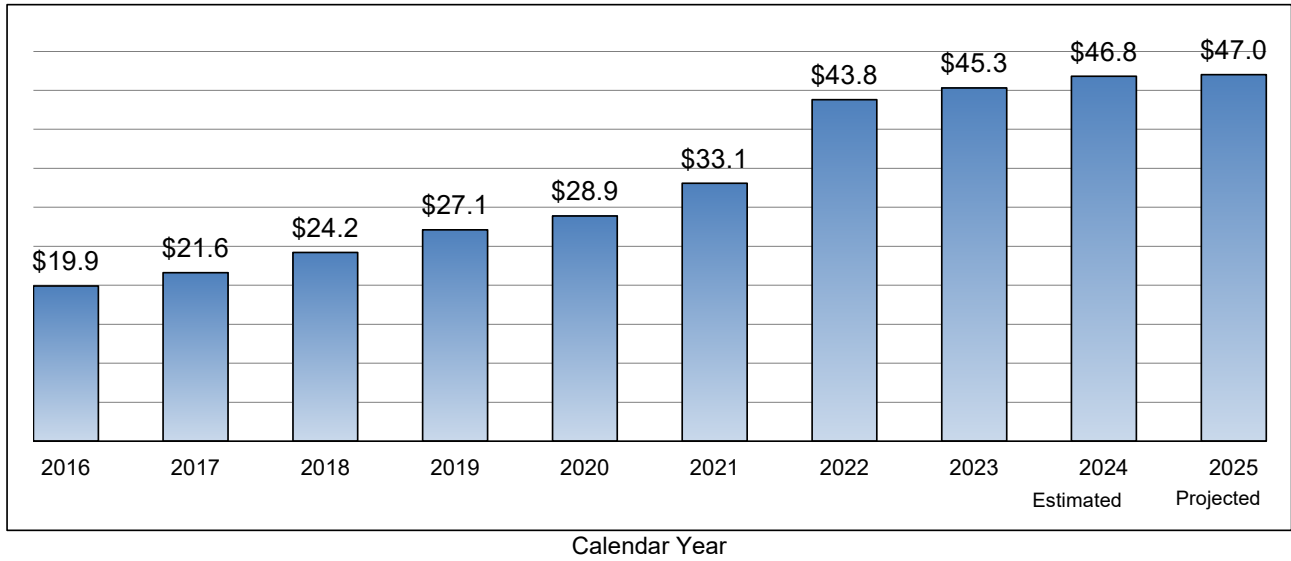


Jordan School District Tax Rates Five-Year Comparison

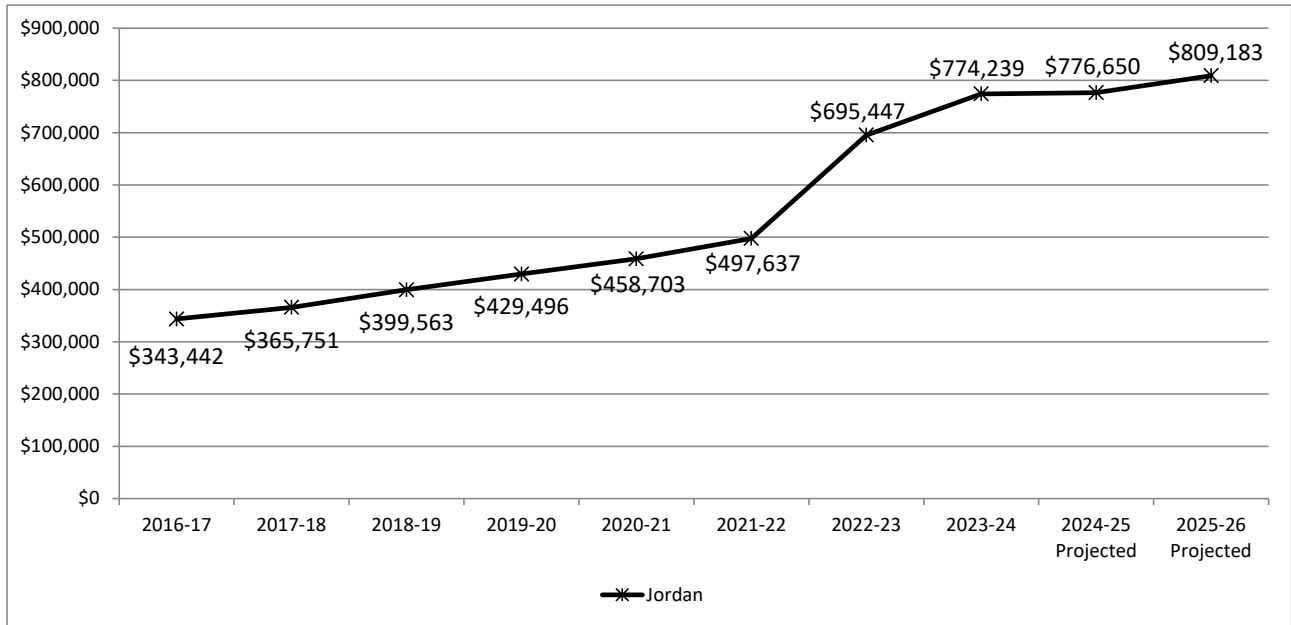
Description	Actual 2021-22	Actual 2022-23	Actual 2023-24	Actual 2024-25	Proposed 2025-26 *	Change from Prior Year
General Fund						
Basic Program (set by Legislature)	0.001661	0.001652	0.001406	0.001408	0.001408	0.000000
Voted Local Levy	0.001600	0.001600	0.001600	0.001600	0.001600	0.000000
Board Local Levy	0.000617	0.000946	0.001040	0.000877	0.000877	0.000000
Capital Projects Fund						
Capital Local Levy	0.001486	0.001179	0.001187	0.001112	0.001112	0.000000
Debt Service Fund						
General Obligation Debt	<u>0.000804</u>	<u>0.000591</u>	<u>0.000504</u>	<u>0.000393</u>	<u>0.000393</u>	<u>0.000000</u>
TOTAL	<u><u>0.006168</u></u>	<u><u>0.005968</u></u>	<u><u>0.005737</u></u>	<u><u>0.005390</u></u>	<u><u>0.005390</u></u>	<u><u>0.000000</u></u>

* The State Basic Levy has not been calculated by the Utah State Tax Commission and Salt Lake County Auditor at the time of this presentation. USBE legislative estimate is shown.

Jordan School District's Assessed Valuation
(In Billions)



Assessed Valuation per Student*



Source: Utah State Board of Education
*Total assessed valuation less redevelopment adjustments

Property Tax Assessments and Collections
Years ended December 31, 2016-2025

Tax Year Ended Dec. 31	Fair Market Value * ***	Assessed Valuation *	Tax Rate **	Taxes Assessed (Net of Taxes Waived) ***	Current Collections ***	Delinquent Collections ***	Total Tax Collections	Total Collection As Percent of Current Assessment
2016	\$ 29,256,163,563	\$ 19,859,350,324	0.006906	\$ 129,325,760	\$ 127,521,404	\$ 1,883,942	\$ 129,405,346	100.06%
2017	32,094,899,068	21,579,843,605	0.006424	128,029,463	126,254,197	1,658,002	127,912,199	99.91%
2018	36,117,067,512	24,214,681,238	0.006501	144,913,717	143,128,739	1,785,459	144,914,198	100.00%
2019	40,631,138,934	27,117,084,315	0.006676	166,475,788	164,036,859	2,304,389	166,341,248	99.92%
2020	43,584,047,626	28,883,377,294	0.006567	172,264,555	169,966,289	2,080,992	172,047,281	99.87%
2021	50,094,158,638	33,050,613,396	0.006168	187,736,314	185,600,229	1,897,863	187,498,092	99.87%
2022	67,293,235,214	43,842,313,885	0.005968	245,815,034	240,884,715	3,193,885	244,078,600	99.29%
2023	69,216,731,522	45,271,540,477	0.005737	240,808,925	237,345,961	3,035,959	240,381,920	99.82%
2024 Est.	71,600,000,000	46,800,000,000	0.005390	262,000,000	257,000,000	3,000,000	260,000,000	99.24%
2025 Est.	71,900,000,000	47,000,000,000	0.005390	263,000,000	258,000,000	3,000,000	261,000,000	99.24%

* Source: Property Tax Division, Utah State Tax Commission

** Per \$1 of Taxable Value

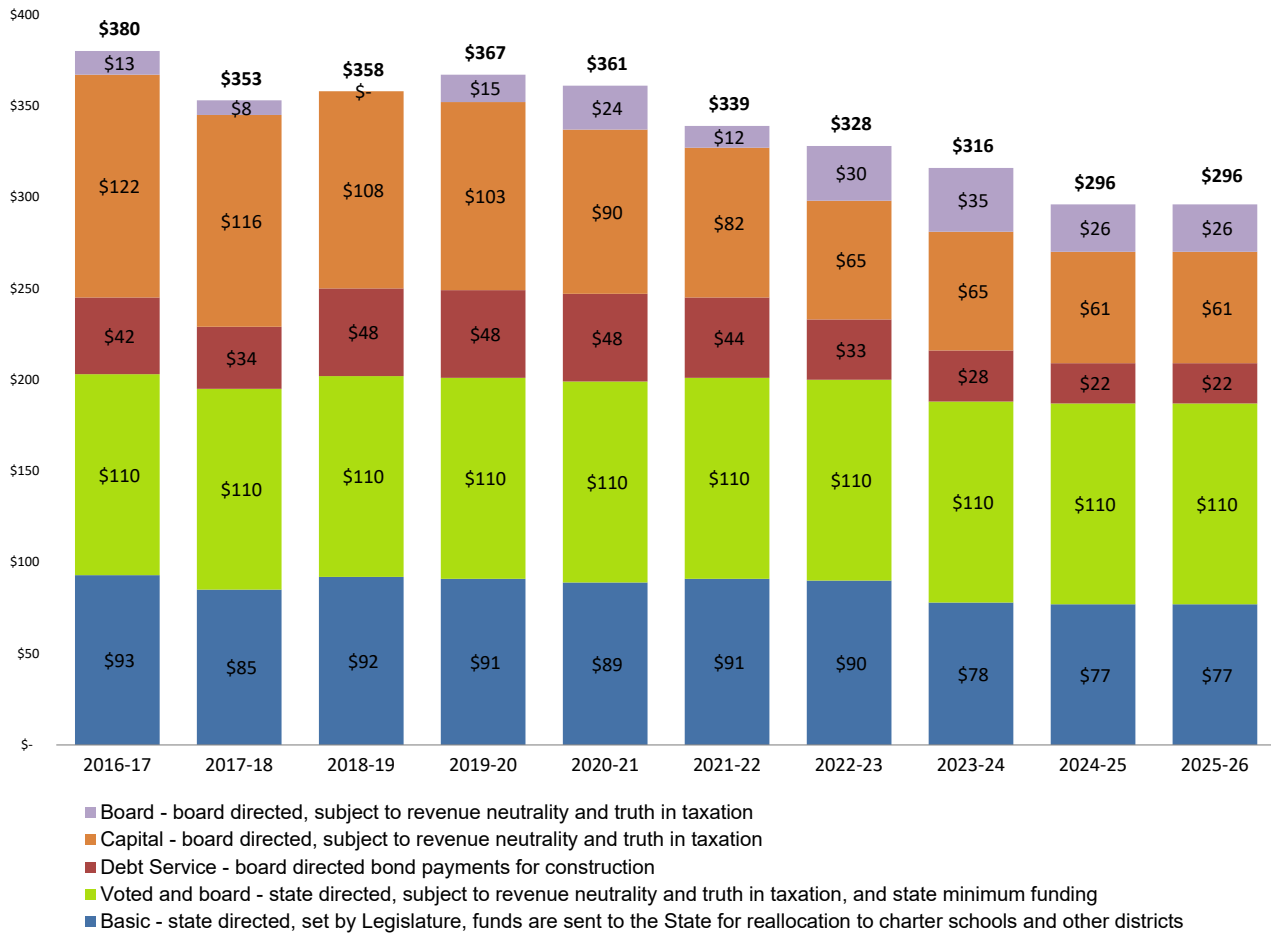
*** Source: Salt Lake County Treasurer's Office (Includes Property Tax and Motor Vehicle Fee-In-Lieu)

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

Impact of Budget on Taxpayers – per \$100,000 of Home Value

	Actual 2016-17	Actual 2017-18	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Actual 2024-25	Proposed 2025-26
Market Value of a Home	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
Appraised % of Market Value	55%	55%	55%	55%	55%	55%	55%	55%	55%	55%
Taxable Value	\$55,000	\$55,000	\$55,000	\$55,000	\$55,000	\$55,000	\$55,000	\$55,000	\$55,000	\$55,000
Total Property Tax Rate Assessed	0.006906	0.006424	0.006501	0.006676	0.006567	0.006168	0.005968	0.005737	0.005390	0.005390
Property Tax Due	\$380	\$353	\$358	\$367	\$361	\$339	\$328	\$316	\$296	\$296
Property Tax Increase/Decrease From Prior Year	\$2	(\$27)	\$5	\$9	(\$5)	(\$22)	(\$11)	(\$12)	(\$20)	\$0

Property Tax per \$100,000 of Home Value

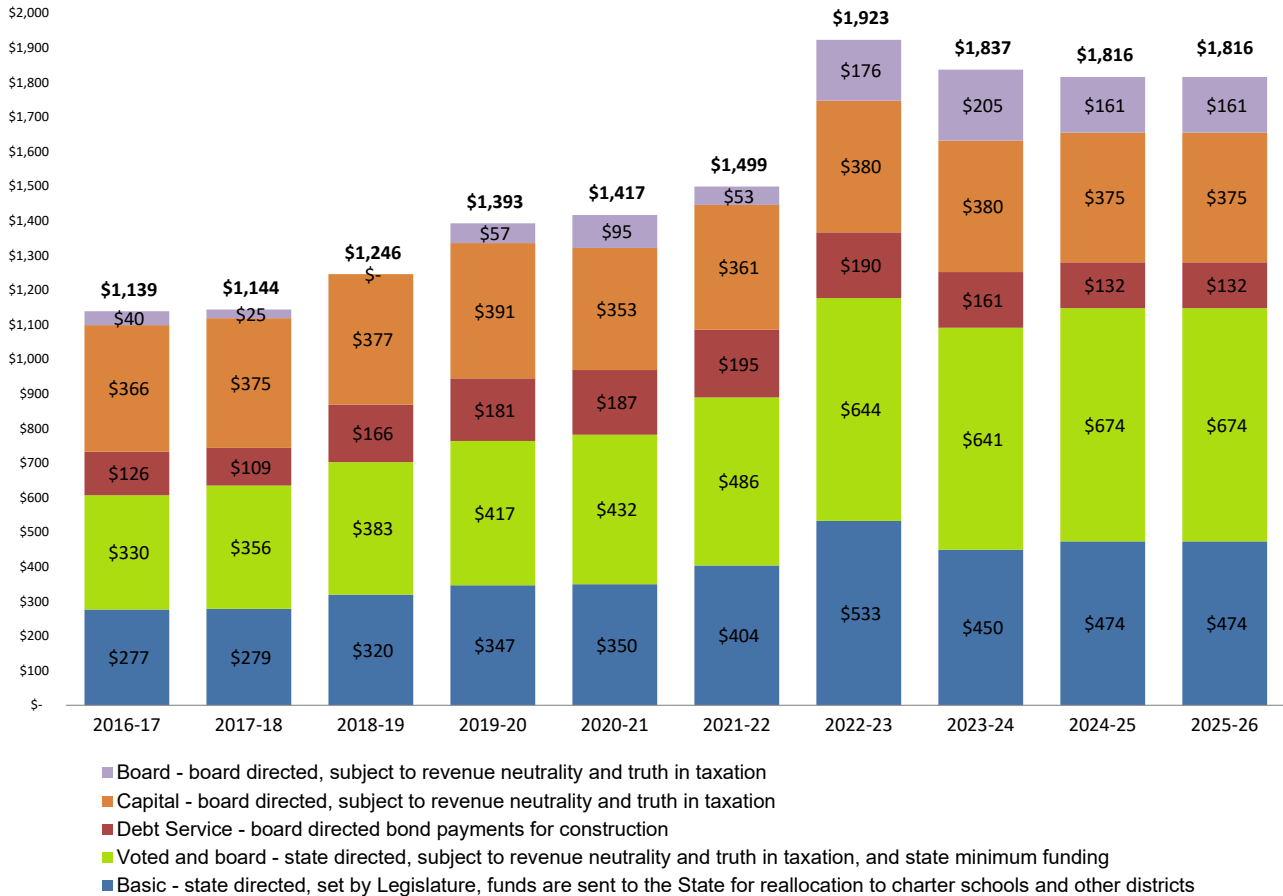


Impact of Budget on Taxpayers – per Average Home Value

	Actual 2016-17	Actual 2017-18	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Actual 2024-25	Proposed 2025-26
Average Home Value *	\$299,800	\$323,800	\$348,500	\$379,400	\$392,400	\$442,000	\$585,900	\$582,300	\$612,700	\$612,700
Appraised % of Market Value	55%	55%	55%	55%	55%	55%	55%	55%	55%	55%
Taxable Value	\$164,890	\$178,090	\$191,675	\$208,670	\$215,820	\$243,100	\$322,245	\$320,265	\$336,985	\$336,985
Total Property Tax Rate Assessed	0.006906	0.006424	0.006501	0.006676	0.006567	0.006168	0.005968	0.005737	0.005390	0.005390
Property Tax Due	\$1,139	\$1,144	\$1,246	\$1,393	\$1,417	\$1,499	\$1,923	\$1,837	\$1,816	\$1,816
Property Tax Increase/Decrease From Prior Year	\$53	\$5	\$102	\$147	\$25	\$82	\$424	(\$86)	(\$21)	\$0

* Source: Salt Lake County Assessor's Office

Property Tax per Average Home Value



History of Weighted Pupil Unit (WPU)

<u>Year</u>	<u>Enrollment*</u>	<u>Change</u>	<u>Year</u>	<u>WPU's</u>	<u>Change</u>
1988-89	62,702	0.68%	1988-89	75,409.962	1.41%
1989-90	63,514	1.30%	1989-90	76,754.685	1.78%
1990-91	64,964	2.28%	1990-91	79,488.063	3.56%
1991-92	66,881	2.95%	1991-92	87,056.091	9.52%
1992-93	68,847	2.94%	1992-93	88,338.331	1.47%
1993-94	70,255	2.05%	1993-94	91,317.853	3.37%
1994-95	70,760	0.72%	1994-95	92,972.096	1.81%
1995-96	71,701	1.33%	1995-96	94,413.787	1.55%
1996-97	72,693	1.38%	1996-97	95,955.836	1.63%
1997-98	73,180	0.67%	1997-98	99,081.464	3.26%
1998-99	73,285	0.14%	1998-99	98,680.402	(0.40%)
1999-00	73,093	(0.26%)	1999-00	99,833.706	1.17%
2000-01	73,137	0.06%	2000-01	99,481.413	(0.35%)
2001-02	73,471	0.46%	2001-02	92,936.613 **	(6.58%)
2002-03	73,808	0.46%	2002-03	93,575.610	0.69%
2003-04	74,761	1.29%	2003-04	94,468.947	0.95%
2004-05	75,716	1.28%	2004-05	95,537.759	1.13%
2005-06	77,240	2.01%	2005-06	97,777.363	2.34%
2006-07	78,708	1.90%	2006-07	99,887.622	2.16%
2007-08	80,187	1.88%	2007-08	101,583.468	1.70%
2008-09	81,017	1.04%	2008-09	102,865.393	1.26%
2009-10***	48,439	(40.21%)	2009-10***	61,427.974	(40.28%)
2010-11	49,729	2.66%	2010-11	62,766.304	2.18%
2011-12	50,640	1.83%	2011-12	64,436.160	2.66%
2012-13	52,037	2.76%	2012-13	66,472.882	3.16%
2013-14	52,856	1.57%	2013-14	67,142.853	1.01%
2014-15	51,806	(1.99%)	2014-15	67,398.184	0.38%
2015-16	52,324	1.00%	2015-16	67,317.250	(0.12%)
2016-17	52,507	0.35%	2016-17	67,692.306	0.56%
2017-18	53,519	1.93%	2017-18	68,543.127	1.26%
2018-19	54,865	2.51%	2018-19	70,062.120	2.22%
2019-20	56,339	2.69%	2019-20	72,025.132	2.80%
2020-21	56,102	(0.42%)	2020-21	72,177.335	0.21%
2021-22	57,840	3.10%	2021-22	74,479.106	3.19%
2022-23	57,829	(0.02%)	2022-23	75,777.638	1.74%
2023-24	57,436	(0.68%)	2023-24	77,355.950	2.08%
2024-25	57,083	(0.61%)	2024-25	78,289.660	1.21%
2025-26 Est.	56,371	(1.25%)	2025-26 Est.	73,302.598 **	(6.37%)

* Enrollment as of October 1 for all grades

** The large WPU decrease is the result of a major change in the state minimum school program funding formula.

*** Effective 2009-10, the District was divided into two Districts

Comparison of Changes in WPU Value and National Inflation Rate

Year	WPU Value	% Change WPU Value	National Inflation Rate*	Year	WPU Value	% Change WPU Value	National Inflation Rate
1988-89	\$1,204	0.0%	4.8%	2007-08	\$2,514	4.0%	3.8%
1989-90	\$1,240	3.0%	5.4%	2008-09	\$2,577	2.5%	(0.4%)
1990-91	\$1,346	8.5%	4.2%	2009-10	\$2,577	0.0%	1.6%
1991-92	\$1,408	4.6%	3.0%	2010-11	\$2,577	0.0%	3.2%
1992-93	\$1,490	5.8%	3.0%	2011-12	\$2,816	**	9.3%
1993-94	\$1,539	3.3%	2.6%	2012-13	\$2,842	0.9%	1.5%
1994-95	\$1,608	4.5%	2.8%	2013-14	\$2,899	2.0%	1.6%
1995-96	\$1,672	4.0%	3.0%	2014-15	\$2,972	2.5%	0.1%
1996-97	\$1,739	4.0%	2.3%	2015-16	\$3,092	4.0%	1.3%
1997-98	\$1,791	3.0%	1.6%	2016-17	\$3,184	3.0%	2.1%
1998-99	\$1,854	3.5%	2.2%	2017-18	\$3,311	4.0%	2.9%
1999-00	\$1,901	2.5%	3.4%	2018-19	\$3,395	2.5%	1.8%
2000-01	\$2,006	5.5%	2.8%	2019-20	\$3,532	4.0%	0.6%
2001-02	\$2,116	5.5%	1.6%	2020-21	\$3,596	1.8%	5.4%
2002-03	\$2,132	0.8%	2.3%	2021-22	\$3,809	5.9%	9.1%
2003-04	\$2,150	0.8%	2.7%	2022-23	\$4,038	6.0%	3.0%
2004-05	\$2,182	1.5%	3.4%	2023-24	\$4,280	6.0%	3.0%
2005-06	\$2,280	4.5%	3.2%	2024-25	\$4,494	5.0%	Not Available
2006-07	\$2,417	6.0%	2.8%	2025-26	\$4,674	4.0%	Not Available

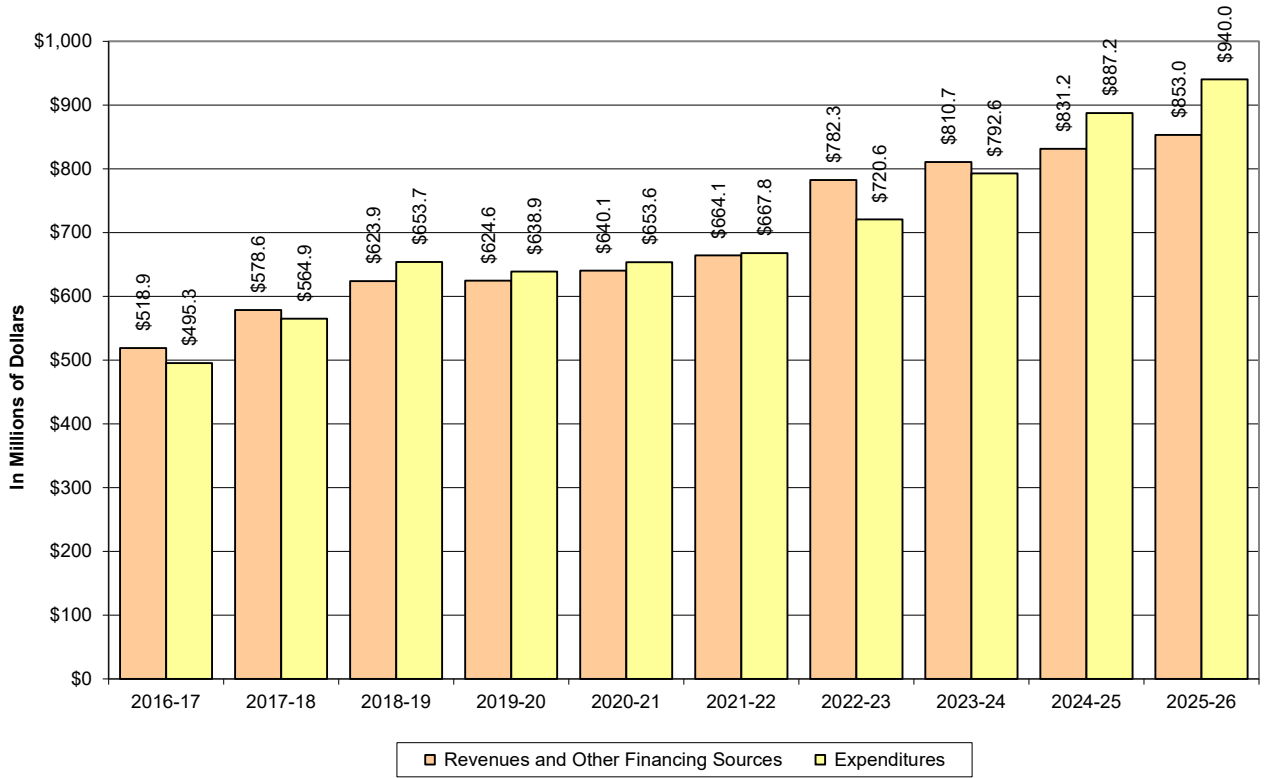
* National Inflation (CPI-U) Rate provided by the U.S. Department of Labor, Bureau of Labor Statistics.

** The large WPU value increase is the result of the State of Utah combining other funding sources into the WPU value. The net change for 2011-12 was an overall decrease in funding.

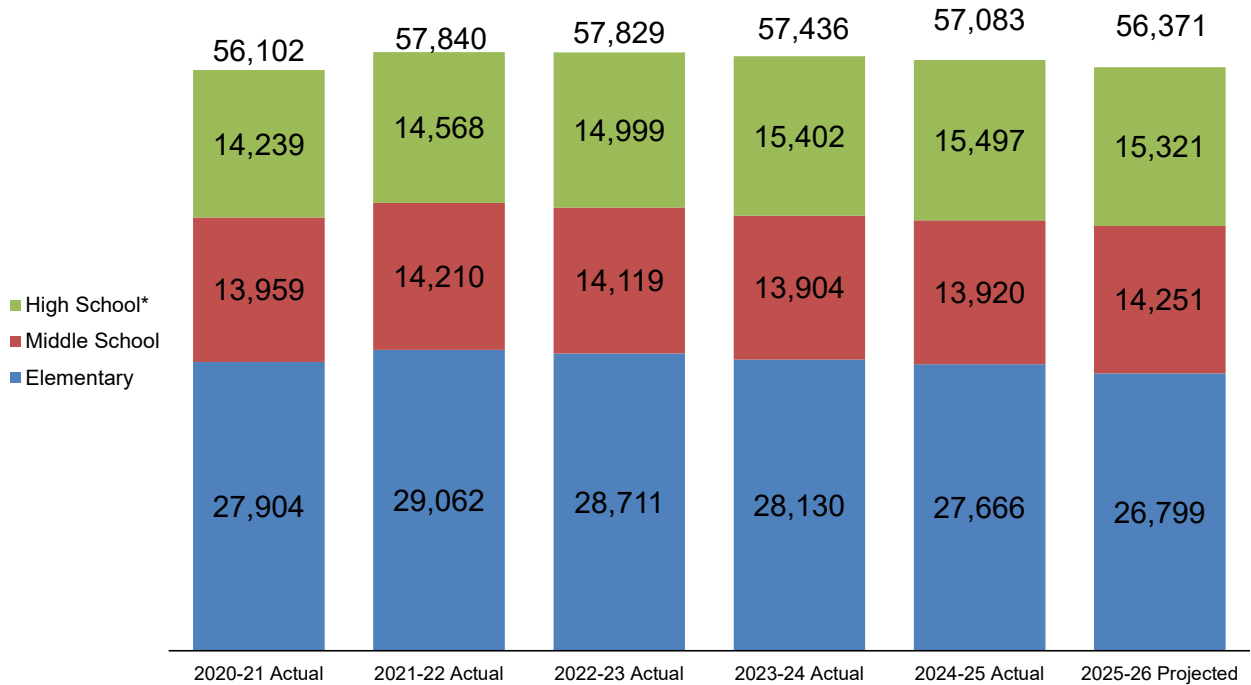
**Expenditures
Five-Year Comparison**

	Actual 2021-22	Actual 2022-23	Actual 2023-24	Final Amended 2024-25	Proposed 2025-26	Percentage Change Increase/ (Decrease)
General	\$ 479,080,169	\$ 521,608,044	\$ 568,207,535	\$ 635,874,723	\$ 708,404,522	11.41%
Student Activities	16,399,372	18,919,170	19,759,353	22,400,000	22,150,000	(1.12%)
Tax Increment	25,193,295	23,870,178	25,143,423	30,342,363	33,376,599	10.00%
Nutrition Services	23,998,076	25,110,251	27,561,662	31,148,481	30,633,575	(1.65%)
Jordan Education Foundation	1,193,817	1,577,698	1,730,174	2,477,023	2,517,815	1.65%
Debt Service	24,767,850	25,828,271	22,416,860	19,572,566	13,786,072	(29.56%)
Capital Projects	51,694,402	52,644,664	74,349,235	82,753,247	62,344,431	(24.66%)
Self-Insurance	45,445,659	51,085,151	53,459,725	63,623,226	66,813,226	5.01%
Total	\$ 667,772,640	\$ 720,643,427	\$ 792,627,967	\$ 888,191,629	\$ 940,026,240	5.84%

Ten-Year History of Revenue and Other Financing Sources, and Expenditures

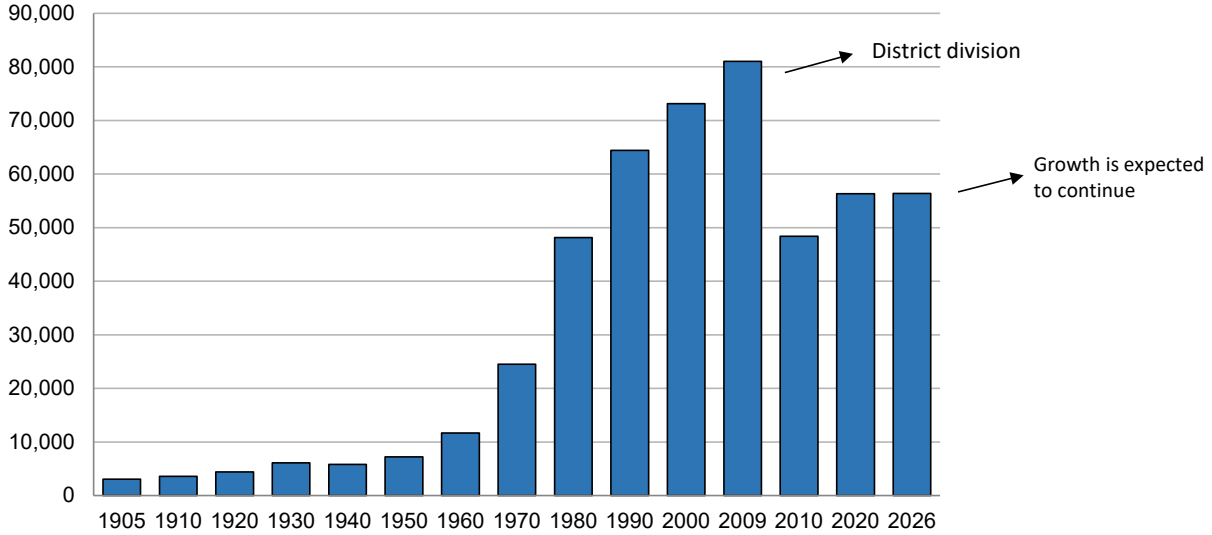


Total District Enrollment



*Includes special school enrollments.

Jordan School District Enrollment History



Teacher/Pupil Staffing Ratios

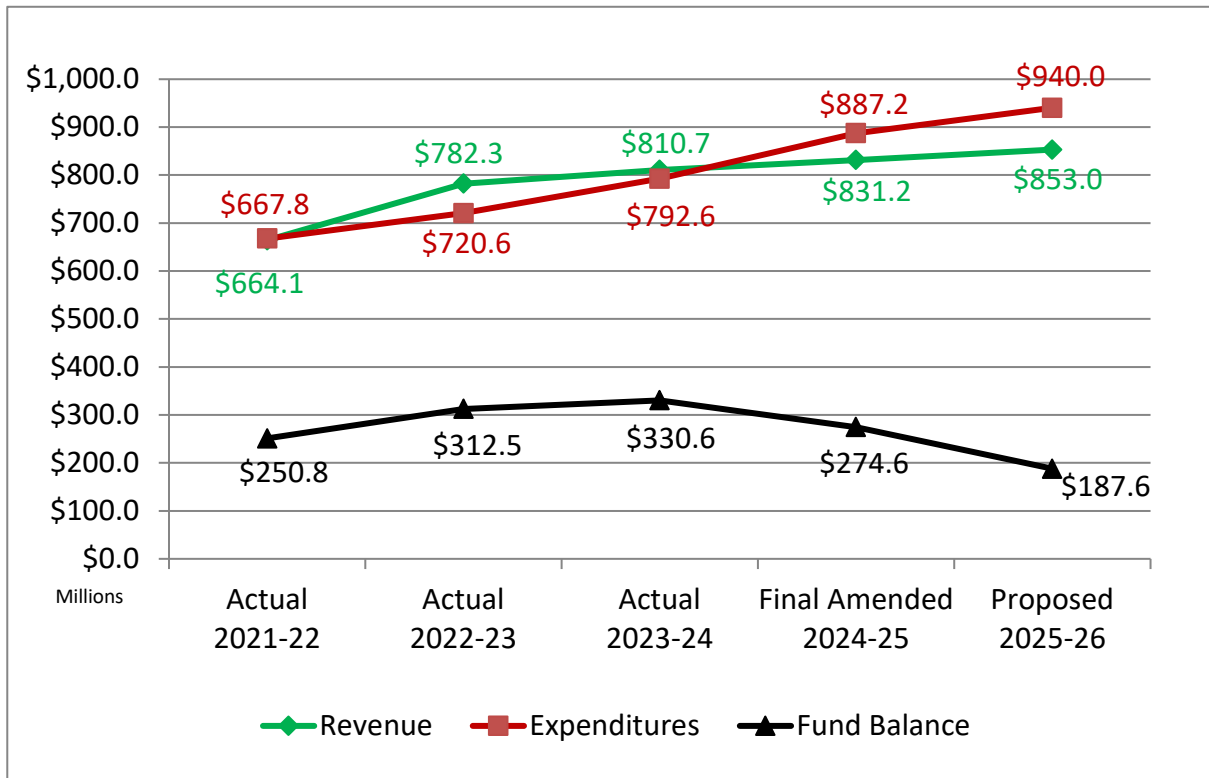
	<u>2024-25</u>	<u>2025-26</u>	<u>Change</u>
Kindergarten (Full-Day)	1 to 22.00	1 to 22.00	0.00
Grades 1, 2, 3	1 to 22.00	1 to 22.00	0.00
Grades 4, 5, 6	1 to 26.00	1 to 26.00	0.00
Grades 7, 8	1 to 26.00	1 to 26.00	0.00
Grade 9	1 to 27.00	1 to 27.00	0.00
Grades 10, 11, 12	1 to 27.00	1 to 27.00	0.00

Note: Teacher/pupil staffing ratios are used for hiring staff and are a targeted average for the District. Actual class sizes may vary widely depending on the move-in patterns of students, school demographics, etc.

Fund Balance Five-Year Comparison

	Actual 2021-22	Actual 2022-23	Actual 2023-24	Final Amended 2024-25	Proposed 2025-26	Percentage Change Increase/ (Decrease)
General	\$ 125,805,628	\$ 147,772,679	\$ 189,718,741	\$ 172,274,929	\$ 101,736,871	(40.95%)
Student Activities	5,674,474	4,878,682	4,533,920	4,013,920	2,163,920	(46.09%)
Tax Increment	-	-	-	-	-	0.00%
Nutrition Services	19,827,745	20,063,102	22,099,260	14,916,462	7,538,561	(49.46%)
Jordan Education Foundation	1,608,375	1,624,916	1,829,830	1,845,293	1,846,257	0.05%
Debt Service	1,366,103	889,632	771,593	29,027	342,955	1081.50%
Capital Projects	65,459,448	113,580,851	96,861,088	70,948,842	64,179,753	(9.54%)
Self-Insurance	31,051,539	23,662,485	14,772,565	9,604,339	7,246,113	(24.55%)
Total	\$ 250,793,312	\$ 312,472,347	\$ 330,586,997	\$ 273,632,812	\$ 185,054,430	(32.37%)

District-Wide Financial Overview



Note: Fund balance amounts are as of June 30.

JORDAN SCHOOL DISTRICT

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - ALL FUNDS

For the Year Ending June 30, 2026 (With Comparative Totals for Prior Years)

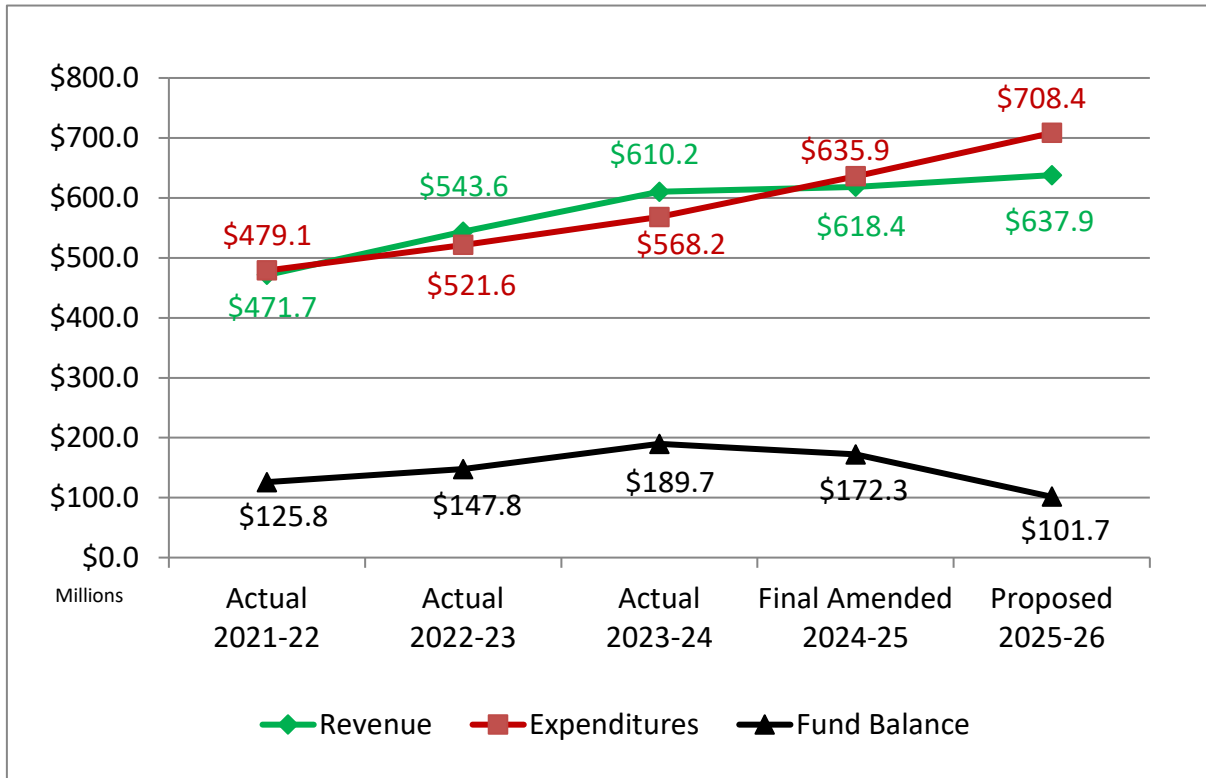
	Governmental Fund Types				
	General Fund	Student Activities	Pass-Through Taxes Fund	Nutrition Services Fund	Jordan Education Foundation
REVENUES					
Property Taxes					
State-Directed	\$ 168,176,405	\$ -	\$ 7,361,640	\$ -	\$ -
Board-Directed	17,123,595	-	-	-	-
Tax Increment Financing	-	-	26,014,959	-	-
Interest From Investments	11,000,000	400,000	-	700,000	40,000
Other Local	9,129,253	19,900,000	-	-	2,000,000
School Foods Sales	-	-	-	8,378,000	-
State of Utah	412,264,057	-	-	3,800,000	-
Federal Government	20,651,933	-	-	10,377,674	-
Total Revenues	638,345,243	20,300,000	33,376,599	23,255,674	2,040,000
EXPENDITURES					
Instruction	474,857,322	22,150,000	-	-	-
Support Services:					
Students	51,078,609	-	-	-	-
Instructional Staff	29,670,018	-	-	-	-
General District Administration	4,811,281	-	-	-	-
School Administration	47,852,027	-	-	-	-
Business	5,253,337	-	-	-	-
Operation & Maintenance of Facilities	61,197,334	-	-	-	-
Student Transportation	23,040,921	-	-	-	-
Personnel, Planning & Data Processing	9,951,762	-	-	-	-
Food Service	-	-	-	30,633,575	-
Community, Adult, Preschool and Other	-	-	33,376,599	-	2,517,815
Capital Acquisitions	-	-	-	-	-
Debt Service	691,911	-	-	-	-
Total Expenditures	708,404,522	22,150,000	33,376,599	30,633,575	2,517,815
Excess (Deficiency) of Revenues Over Expenditures	(70,059,279)	(1,850,000)	-	(7,377,901)	(477,815)
OTHER FINANCING SOURCES (USES)					
Bond Proceeds	-	-	-	-	-
Note Proceeds	-	-	-	-	-
Refunding Bonds Issued	-	-	-	-	-
Bond Premium	-	-	-	-	-
Payment to Refunded Bonds Escrow Agent	-	-	-	-	-
Lease Revenue Bonds Issued	-	-	-	-	-
Sale of Fixed Assets	-	-	-	-	-
Interfund Transfer In	-	-	-	-	478,779
Interfund Transfer Out	(478,779)	-	-	-	-
Subscription Assets	-	-	-	-	-
Total Other Finance Sources (Uses)	(478,779)	-	-	-	478,779
Excess (Deficiency) of Revenues and Other Sources Over Expenditures	(70,538,058)	(1,850,000)	-	(7,377,901)	964
Fund Balance, Beginning of Year	172,274,929	4,013,920	-	14,916,462	1,845,293
Fund Balance, End of Year	\$ 101,736,871	\$ 2,163,920	\$ -	\$ 7,538,561	\$ 1,846,257

Debt Service Fund	Capital Projects Fund	Proprietary Fund	Totals				
		Internal Service Fund	Proposed 2025-26	Final Amended 2024-25	Actual 2023-24	Actual 2022-23	Actual 2021-22
\$ -	\$ -	\$ -	\$ 175,538,045	\$ 164,794,557	\$ 151,018,802	\$ 156,987,451	\$ 118,004,772
13,800,000	52,006,084	-	82,929,679	86,906,740	95,906,438	93,027,401	73,449,721
-	-	-	26,014,959	23,649,963	20,728,999	19,619,335	20,790,354
300,000	3,000,000	900,000	16,340,000	19,160,000	24,044,387	15,832,789	1,669,889
-	100,000	63,555,000	94,684,253	91,044,021	75,315,970	72,919,475	67,918,544
-	-	-	8,378,000	9,121,043	9,124,123	8,084,056	601,643
-	-	-	416,064,057	402,670,943	394,441,114	325,739,304	312,150,319
-	419,258	-	31,448,865	33,840,177	37,405,647	51,789,964	68,758,970
<u>14,100,000</u>	<u>55,525,342</u>	<u>64,455,000</u>	<u>851,397,858</u>	<u>831,187,444</u>	<u>807,985,480</u>	<u>743,999,775</u>	<u>663,344,212</u>
-	-	-	497,007,322	432,692,595	388,836,345	359,807,397	336,241,463
-	-	-	51,078,609	51,064,393	45,445,352	38,774,240	32,609,017
-	-	-	29,670,018	32,104,417	25,800,747	23,839,577	23,321,116
-	-	-	4,811,281	5,076,011	4,824,709	4,002,357	3,652,984
-	-	-	47,852,027	45,951,447	41,903,250	38,826,491	32,973,442
-	-	-	5,253,337	5,073,310	4,683,332	4,371,160	3,921,351
-	-	-	61,197,334	54,450,184	48,342,785	45,849,214	39,856,238
-	-	-	23,040,921	20,767,907	18,150,033	16,549,332	15,234,293
-	-	-	9,951,762	10,010,893	8,446,340	7,501,885	7,669,637
-	-	-	30,633,575	31,148,481	27,561,662	25,110,251	23,998,076
-	-	66,813,226	102,707,640	96,442,612	80,333,322	76,533,027	71,832,771
-	62,344,431	-	62,344,431	82,753,247	74,349,235	52,644,664	51,694,402
<u>13,786,072</u>	<u>-</u>	<u>-</u>	<u>14,477,983</u>	<u>20,656,132</u>	<u>23,950,855</u>	<u>26,833,832</u>	<u>24,767,850</u>
<u>13,786,072</u>	<u>62,344,431</u>	<u>66,813,226</u>	<u>940,026,240</u>	<u>888,191,629</u>	<u>792,627,967</u>	<u>720,643,427</u>	<u>667,772,640</u>
<u>313,928</u>	<u>(6,819,089)</u>	<u>(2,358,226)</u>	<u>(88,628,382)</u>	<u>(57,004,185)</u>	<u>15,357,513</u>	<u>23,356,348</u>	<u>(4,428,428)</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	50,000	-	50,000	50,000	202,872	37,858,000	-
-	-	-	478,779	437,486	432,441	177,686	712,349
-	-	-	(478,779)	(437,486)	(432,441)	348,311	354,883
-	-	-	-	-	(432,441)	(348,311)	(354,883)
-	-	-	-	-	2,554,265	287,001	-
<u>-</u>	<u>50,000</u>	<u>-</u>	<u>50,000</u>	<u>50,000</u>	<u>2,757,137</u>	<u>38,322,687</u>	<u>712,349</u>
313,928	(6,769,089)	(2,358,226)	(88,578,382)	(56,954,185)	18,114,650	61,679,035	(3,716,079)
29,027	70,948,842	9,604,339	273,632,812	330,586,997	312,472,347	250,793,312	254,509,391
<u>\$ 342,955</u>	<u>\$ 64,179,753</u>	<u>\$ 7,246,113</u>	<u>\$ 185,054,430</u>	<u>\$ 273,632,812</u>	<u>\$ 330,586,997</u>	<u>\$ 312,472,347</u>	<u>\$ 250,793,312</u>

GENERAL FUND – FUND 10

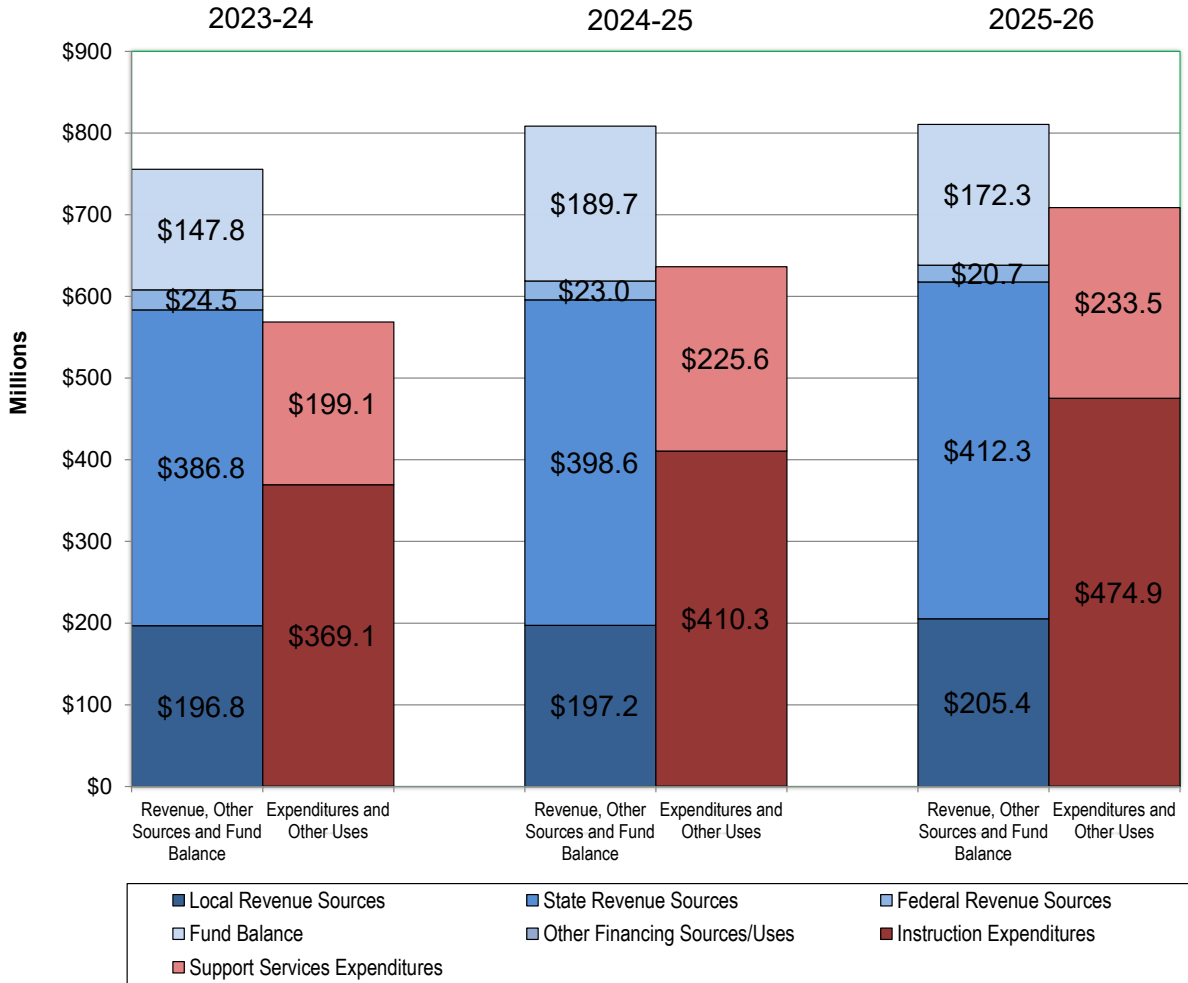
The General Fund is used to account for resources which are not required legally or by sound financial management to be accounted for in another fund. Utah law defines the General Fund as the Maintenance and Operation Fund.

General Fund Financial Overview

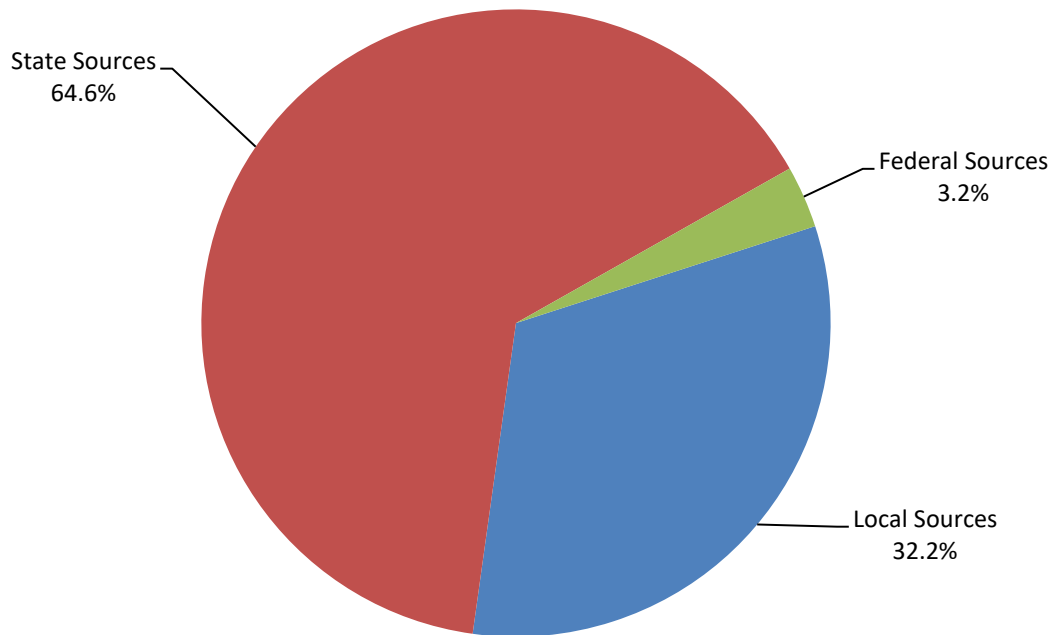


Note: Fund balance amounts are as of June 30.

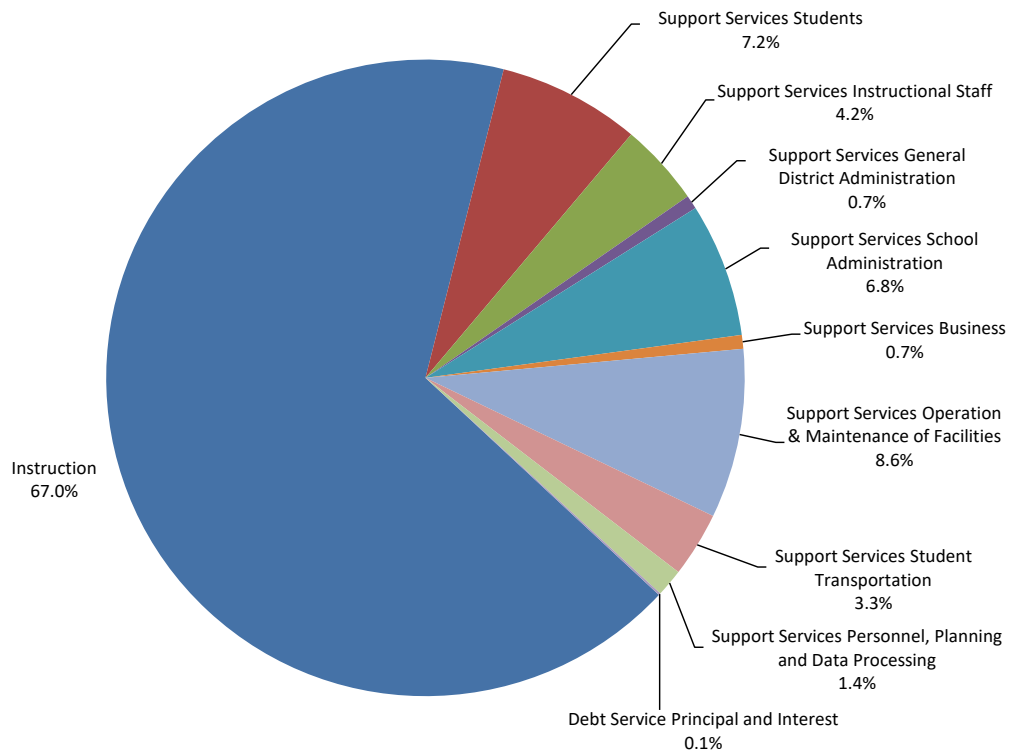
**General Fund
Schedule of Revenue, Other Sources, and Fund Balance by Source and
Distribution of Expenditures and Other Uses**



General Fund Revenue Sources



General Fund Budgeted Expenditures by Function



JORDAN SCHOOL DISTRICT

FUND 10 - GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

	Actual 2021-22	Actual 2022-23	Actual 2023-24	Final Amended 2024-25	Proposed 2025-26
REVENUES					
Local Sources	\$ 127,233,057	\$ 191,952,434	\$ 196,801,638	\$ 197,239,021	\$ 205,429,253
State Sources	306,531,157	314,808,368	386,758,642	398,634,754	412,264,057
Federal Sources	38,243,516	36,875,603	24,471,493	22,994,622	20,651,933
Total Revenues	<u>472,007,730</u>	<u>543,636,405</u>	<u>608,031,773</u>	<u>618,868,397</u>	<u>638,345,243</u>
EXPENDITURES					
Current:					
Instruction	319,842,091	340,888,227	369,076,992	410,292,595	474,857,322
Support Services					
Students	32,609,017	38,774,240	45,445,352	51,064,393	51,078,609
Instructional Staff	23,321,116	23,839,577	25,800,747	32,104,417	29,670,018
General District Administration	3,652,984	4,002,357	4,824,709	5,076,011	4,811,281
School Administration	32,973,442	38,826,491	41,903,250	45,951,447	47,852,027
Business	3,921,351	4,371,160	4,683,332	5,073,310	5,253,337
Operation & Maintenance of Facilities	39,856,238	45,849,214	48,342,785	54,450,184	61,197,334
Student Transportation	15,234,293	16,549,332	18,150,033	20,767,907	23,040,921
Personnel, Planning and Data Processing	7,669,637	7,501,885	8,446,340	10,010,893	9,951,762
Debt Service:					
Principal	-	910,106	1,466,430	1,053,345	681,989
Interest	-	95,455	67,565	30,221	9,922
Total Expenditures	<u>479,080,169</u>	<u>521,608,044</u>	<u>568,207,535</u>	<u>635,874,723</u>	<u>708,404,522</u>
Excess (Deficiency) of Revenues Over Expenditures	(7,072,439)	22,028,361	39,824,238	(17,006,326)	(70,059,279)
Other Financing Sources (Uses)					
Interfund Transfer Out	(354,883)	(348,311)	(432,441)	(437,486)	(478,779)
Subscription Assets	-	287,001	2,554,265	-	-
Fund Balance, Beginning of Year	<u>133,232,950</u>	<u>125,805,628</u>	<u>147,772,679</u>	<u>189,718,741</u>	<u>172,274,929</u>
Ending Fund Balance	<u>\$ 125,805,628</u>	<u>\$ 147,772,679</u>	<u>\$ 189,718,741</u>	<u>\$ 172,274,929</u>	<u>\$ 101,736,871</u>
FUND BALANCE					
Nonspendable					
Inventories	\$ 1,214,094	\$ 1,331,767	\$ 1,265,948	\$ 1,400,000	\$ 1,400,000
Restricted for					
Programs	2,163,807	2,045,463	1,823,553	-	-
Committed to					
Contractual Obligations	11,983,489	3,216,532	1,232,134	-	-
Economic Stabilization	27,100,000	29,000,000	31,100,000	31,700,000	32,700,000
Compensated Absences	5,598,476	6,079,945	14,807,756	15,250,000	15,250,000
Retiree Benefits	24,847,566	21,432,011	18,477,295	18,020,829	15,213,128
Closure of West Jordan Elementary	-	1,476,410	971,407	-	-
Educator Grants	1,897,791	-	-	-	-
Assigned to					
Educational Programs	10,272,943	8,550,252	6,605,664	-	-
Personnel	34,000,000	53,673,960	32,696,176	37,173,743	37,173,743
Unassigned	<u>6,727,462</u>	<u>20,966,339</u>	<u>80,738,808</u>	<u>68,730,357</u>	<u>-</u>
Total Fund Balance	<u>\$ 125,805,628</u>	<u>\$ 147,772,679</u>	<u>\$ 189,718,741</u>	<u>\$ 172,274,929</u>	<u>\$ 101,736,871</u>

Notes: (1) The commitment for economic stabilization is permitted by state law. This reserve is for contingencies. According to state law, the District may not use this commitment in the negotiation or settlement of contract salaries for District employees. Expenditures from this commitment require a written resolution adopted by the Board of Education filed with the Utah State Office of Education and State Auditor. The legal maximum of this commitment is 5% of the maintenance and operation budget.

(2) The 2025-2026 proposed budget shows an unassigned fund balance of \$0, as required by state law. However, an unassigned fund balance will likely arise at year-end due to conservative budgeting practices.

JORDAN SCHOOL DISTRICT

FUND 10 - GENERAL

REVENUES

	Actual 2021-22	Actual 2022-23	Actual 2023-24	Final Amended 2024-25	Proposed 2025-26
REVENUES					
Local Sources					
Tax Revenue:					
State Directed	\$ 113,601,831	\$ 152,736,608	\$ 146,604,378	\$ 158,102,157	\$ 168,176,405
Board Directed	2,358,301	18,611,115	23,114,078	16,097,843	17,123,595
Interest	1,091,596	9,660,868	15,443,999	13,000,000	11,000,000
Tuition	2,241,373	1,580,417	1,500,189	1,427,657	709,000
Other	7,939,956	9,363,426	10,138,994	8,611,364	8,420,253
Total Local Revenues	127,233,057	191,952,434	196,801,638	197,239,021	205,429,253
State Sources					
Regular Basic School Programs:					
Regular School Program K-12	154,930,529	150,633,909	174,355,417	172,232,995	190,563,107
Professional Staff Costs	17,610,979	18,557,558	19,601,445	20,490,470	-
Restricted Basic School Programs:					
Special Education - Regular Program	25,695,987	27,601,371	37,538,619	36,736,289	32,871,326
Special Education - Self-Contained	4,633,395	4,717,775	5,044,717	5,569,589	5,500,000
Special Education - Preschool	4,162,388	4,717,972	5,850,531	8,636,160	5,400,000
Students At-Risk - Add-on	302,110	5,216,367	7,540,341	9,952,759	8,900,000
Career & Technical Education	8,066,465	8,058,709	9,161,806	15,346,297	9,982,904
Class Size Reduction	13,287,352	14,233,525	15,010,747	15,580,034	16,005,546
Related to Basic Programs:					
Pupil Transportation To and From	9,477,120	10,240,927	11,137,675	11,579,531	11,579,530
Flexible Allocation	-	-	145,662	146,056	22,190,818
At-Risk Students	2,893,976	105,059	185,307	203,330	-
Youth-in-Custody	282,465	440,370	770,010	932,294	760,954
Adult Education	749,379	898,013	1,069,101	1,125,305	1,017,804
Gifted and Talented (Accelerated Learner)	323,204	359,812	375,592	656,080	386,021
Advanced Placement (Accelerated Learner)	138,105	175,370	318,156	746,820	268,082
Concurrent Enrollment (Accelerated Learner)	334,132	255,350	738,685	1,607,762	712,328
Early Literacy	348,135	983,290	712,074	-	-
Early Intervention (OEK)	880,756	984,148	423,846	180,248	-
Educator Salary Adjustment	16,545,311	16,914,969	34,756,062	36,689,185	42,168,902
Teacher Salary Supplement	1,752,404	1,820,354	1,993,272	2,500,000	2,500,000
Teachers' Supplies	462,380	462,933	461,660	1,001,112	1,001,112
Educator Professional Time	-	5,570,349	5,558,119	6,379,944	6,379,944
Trust Land	7,293,042	8,041,858	8,356,678	8,750,519	8,775,648
Teacher & Student Success Act	10,851,032	12,864,529	14,362,085	19,928,541	18,871,947
Student Health & Counseling Support	2,088,421	2,218,260	2,059,662	1,930,689	1,750,000
Beverly Taylor Sorenson Arts	1,756,188	1,943,873	1,898,172	2,753,408	2,088,000
Digital Teaching & Learning	1,853,868	1,743,743	1,565,902	1,563,061	1,563,061
Driver Education	602,630	799,611	1,200,104	660,000	660,000
Voted Leeway Subsidy	11,896,131	6,249,831	12,090,291	6,023,591	11,867,630
Board Leeway Subsidy	2,974,033	1,562,458	4,570,920	1,505,897	3,320,972
Other State Revenue	4,339,240	6,436,075	7,905,984	7,226,788	5,178,421
Total State Revenues	306,531,157	314,808,368	386,758,642	398,634,754	412,264,057
Federal Sources					
Title I Grants to Local Educational Agencies	3,342,998	2,689,371	1,435,128	2,099,982	2,036,341
Special Education	15,365,958	15,045,275	13,399,827	15,321,303	14,916,349
Medical Assistance Program	1,331,641	573,069	1,559,733	750,000	750,000
Vocational Education	472,834	405,895	780,660	705,522	500,000
Federal CARES	15,145,404	15,518,143	5,020,446	113,635	-
Other Restricted	2,584,681	2,643,850	2,275,699	4,004,180	2,449,243
Total Federal Revenues	38,243,516	36,875,603	24,471,493	22,994,622	20,651,933
Total Revenues	\$ 472,007,730	\$ 543,636,405	\$ 608,031,773	\$ 618,868,397	\$ 638,345,243

JORDAN SCHOOL DISTRICT

FUND 10 - GENERAL

EXPENDITURES BY FUNCTION, BY OBJECT

	Actual 2021-22	Actual 2022-23	Actual 2023-24	Final Amended 2024-25	Proposed 2025-26
EXPENDITURES					
Instruction - Function 1000					
Salaries - Teachers	\$ 182,655,329	\$ 193,040,160	\$ 209,740,905	\$ 216,958,825	\$ 265,475,030
Salaries - Substitute Teachers	6,283,506	7,304,081	7,782,125	7,124,935	7,286,622
Salaries - Teacher Aides	18,516,943	20,790,642	26,277,420	41,538,597	42,636,427
Salaries - All Other	3,731,598	4,238,275	4,309,239	6,162,849	6,160,029
Total Salaries	211,187,376	225,373,158	248,109,689	271,785,206	321,558,108
State Retirement	40,871,691	43,215,534	47,183,015	48,723,747	62,145,382
Social Security	15,684,201	16,693,802	18,372,658	18,433,910	18,761,782
Local Retirement	1,135,717	871,418	796,728	796,728	796,729
Group Insurance	21,426,841	22,279,847	21,970,000	30,766,152	37,272,070
Industrial Insurance	325,887	203,770	248,219	252,427	256,606
Unemployment Insurance	15,006	67,243	61,385	100,000	100,000
Disability	475,583	485,941	497,283	485,205	483,613
Total Benefits	79,934,926	83,817,555	89,129,288	99,558,169	119,816,182
Purchased Services	5,392,492	6,658,187	6,826,008	5,155,323	4,892,666
Supplies	8,457,353	7,156,096	6,596,214	26,637,172	21,793,107
Textbooks	1,161,347	1,275,441	7,711,522	1,561,003	2,219,867
Software	1,555,954	959,012	3,486,428	2,237,102	1,931,470
All Other Supplies & Material	11,277,457	14,838,587	6,174,942	2,788,933	2,275,938
Total Supplies & Materials	22,452,111	24,229,136	23,969,106	33,224,210	28,220,382
Equipment	730,732	673,626	950,840	487,090	335,770
Other Objects	144,454	136,565	92,061	82,597	34,214
Total Expenditures - Instruction	\$ 319,842,091	\$ 340,888,227	\$ 369,076,992	\$ 410,292,595	\$ 474,857,322
Support Services/Students - Function 2100					
Salaries - Guidance	\$ 8,332,343	\$ 10,476,571	\$ 12,603,329	\$ 13,435,489	\$ 13,394,482
Salaries - Health Services	8,268,982	9,264,129	10,402,847	11,158,537	11,789,463
Salaries - Psychologists	4,927,452	5,657,427	6,965,403	7,384,759	7,466,188
Salaries - Secretarial & Clerical	144,509	131,122	314,999	543,127	583,341
Salaries - Other	1,997,250	2,268,584	2,583,337	2,326,170	2,057,611
Total Salaries	23,670,536	27,797,833	32,869,915	34,848,082	35,291,085
Employee Benefits	8,535,320	10,227,255	11,842,272	14,318,041	13,948,832
Purchased Services	194,221	557,402	210,206	994,963	1,584,604
Supplies & Materials	184,102	177,447	490,222	854,107	221,088
Equipment	8,800	-	-	3,000	3,000
Other Objects	16,038	14,303	32,737	46,200	30,000
Total Expenditures - Support Services/Students	\$ 32,609,017	\$ 38,774,240	\$ 45,445,352	\$ 51,064,393	\$ 51,078,609
Support Services/Instructional Staff - Function 2200					
Salaries - Supervisors & Consultants	\$ 2,646,230	\$ 2,780,677	\$ 2,956,957	\$ 3,144,215	\$ 3,141,714
Salaries - Teachers	8,123,923	7,490,216	8,594,372	9,544,576	8,038,963
Salaries - Librarians & Media Assistants	2,725,803	2,921,324	3,211,179	3,375,712	3,372,211
Salaries - Secretarial & Clerical	861,634	965,316	919,597	870,221	870,221
Salaries - All Other	178,551	174,119	12,823	185,747	326,655
Total Salaries	14,536,141	14,331,652	15,694,928	17,120,471	15,749,764

JORDAN SCHOOL DISTRICT

FUND 10 - GENERAL

EXPENDITURES BY FUNCTION, BY OBJECT

	Actual 2021-22	Actual 2022-23	Actual 2023-24	Final Amended 2024-25	Proposed 2025-26
Support Services/Instructional Staff - Function 2200 (cont.)					
Employee Benefits	\$ 4,780,325	\$ 4,725,778	\$ 5,264,782	\$ 5,983,276	\$ 5,480,943
Purchased Services	2,205,771	3,076,647	2,652,748	3,640,289	3,673,750
Supplies & Materials (except as below)	1,110,476	940,174	1,429,306	4,308,283	4,066,060
Library Books	650,881	725,011	723,215	995,682	678,464
Audio Visual Materials	227	-	-	-	-
Equipment	6,637	4,311	47	19,200	9,200
Other Objects	30,658	36,004	35,721	37,216	11,837
Total Expenditures - Support Services/Instructional Staff	\$ 23,321,116	\$ 23,839,577	\$ 25,800,747	\$ 32,104,417	\$ 29,670,018
Support Services/General District Administration - Function 2300					
Salaries - Superintendent and School Board	\$ 324,350	\$ 347,435	\$ 368,114	\$ 380,930	\$ 385,580
Salaries - Assistant Superintendents	1,376,479	1,519,990	1,779,795	1,833,108	1,829,217
Salaries - Secretarial & Clerical	429,376	492,073	561,172	580,451	577,238
Salaries - All Other	70,347	67,811	88,033	4,702	4,702
Total Salaries	2,200,552	2,427,309	2,797,114	2,799,191	2,796,737
Employee Benefits	848,660	914,750	1,022,067	1,128,644	1,128,168
Purchased Services	432,123	481,602	763,697	951,842	690,042
Supplies & Materials	116,182	110,245	181,389	120,334	120,334
Other Objects	55,467	68,451	60,442	76,000	76,000
Total Expenditures - Support Services/General District Administration	\$ 3,652,984	\$ 4,002,357	\$ 4,824,709	\$ 5,076,011	\$ 4,811,281
Support Services/School Administration - Function 2400					
Salaries - Principals & Assistants	\$ 16,620,910	\$ 20,138,426	\$ 21,667,448	\$ 22,655,107	\$ 24,449,781
Salaries - Secretarial & Clerical	6,631,910	7,305,947	8,101,210	8,977,531	8,996,970
Salaries - All Other	332,769	517,385	653,420	656,893	656,894
Total Salaries	23,585,589	27,961,758	30,422,078	32,289,531	34,103,645
Employee Benefits	8,825,601	10,337,598	10,992,006	12,532,677	13,031,826
Purchased Services and Other	562,252	527,135	489,166	1,129,239	716,556
Total Expenditures - Support Services/School Administration	\$ 32,973,442	\$ 38,826,491	\$ 41,903,250	\$ 45,951,447	\$ 47,852,027
Support Services/Business Administration - Function 2500					
Salaries - Classified Supervisors	\$ 388,947	\$ 406,100	\$ 441,102	\$ 453,324	\$ 453,323
Salaries - Secretarial & Clerical	1,400,247	1,488,677	1,575,727	1,729,131	1,700,657
Salaries - Other	61,595	22,331	54,557	52,886	52,886
Total Salaries	1,850,789	1,917,108	2,071,386	2,235,341	2,206,866
Employee Benefits	778,147	794,397	843,917	963,896	972,397
Purchased Services and Insurance	1,269,256	1,623,769	1,745,840	1,841,908	2,041,909
Supplies & Materials	16,266	21,714	15,256	24,905	24,905
Equipment	-	2,165	921	1,610	1,610
Other Objects	6,893	12,007	6,012	5,650	5,650
Total Expenditures - Support Services/Business Administration	\$ 3,921,351	\$ 4,371,160	\$ 4,683,332	\$ 5,073,310	\$ 5,253,337

JORDAN SCHOOL DISTRICT

FUND 10 - GENERAL

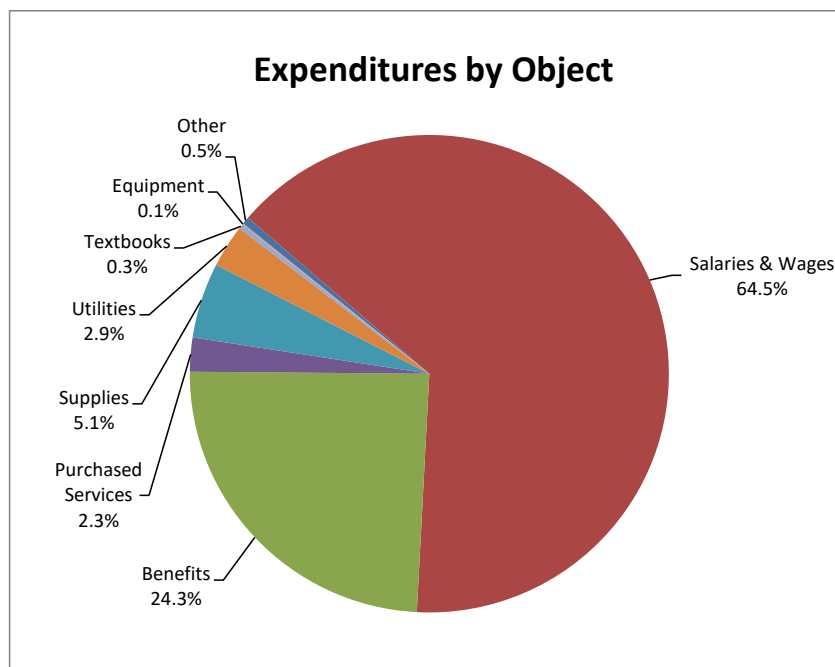
EXPENDITURES BY FUNCTION, BY OBJECT

	Actual 2021-22	Actual 2022-23	Actual 2023-24	Final Amended 2024-25	Proposed 2025-26
Support Services/Operation & Maintenance of Plant - Function 2600					
Salaries - Administrator	\$ 291,181	\$ 265,003	\$ 194,008	\$ 196,886	\$ 196,886
Salaries - Secretarial	404,333	439,760	410,857	364,921	359,475
Salaries - Warehouse	236,606	220,881	409,769	490,603	494,880
Salaries - Delivery	896,963	869,846	949,921	1,126,191	1,131,286
Salaries - Security	205,982	213,763	228,250	246,194	247,715
Salaries - Director/Coordinator	802,526	863,319	965,296	985,159	947,528
Salaries - Custodians	6,914,941	7,316,325	8,334,402	9,208,754	12,945,841
Salaries - Sweepers	2,693,789	2,781,682	3,158,697	4,058,107	4,058,107
Salaries - Summer Help	22,359	10,850	78,683	80,000	80,000
Salaries - Trades	4,715,352	5,300,969	5,601,942	5,754,691	5,859,301
Total Salaries	17,184,032	18,282,398	20,331,825	22,511,506	26,321,019
Employee Benefits	6,581,154	6,864,184	7,391,387	8,648,356	9,903,318
Purchased Services	1,568,036	2,489,964	2,189,184	2,174,687	2,301,971
Utilities and Supplies	14,469,229	17,788,317	17,505,668	20,703,770	22,598,446
Equipment	11,102	121,846	309,374	389,185	49,900
Other Objects	42,685	302,505	615,347	22,680	22,680
Total Expenditures - Support Services/Operation & Maintenance of Plant	\$ 39,856,238	\$ 45,849,214	\$ 48,342,785	\$ 54,450,184	\$ 61,197,334
Support Services/Student Transportation Services - Function 2700					
Salaries - Secretarial & Clerical	\$ 892,939	\$ 960,526	\$ 1,021,213	\$ 1,107,364	\$ 1,116,026
Salaries - Supervisors	134,003	142,818	155,372	161,235	161,235
Salaries - Bus Drivers	6,839,464	7,575,588	8,235,241	8,915,340	10,517,100
Salaries - Mechanics	931,977	956,502	1,035,888	849,385	849,385
Salaries - Other	373,156	367,831	423,943	649,405	612,737
Total Salaries	9,171,539	10,003,265	10,871,657	11,682,729	13,256,483
Employee Benefits	3,614,855	3,942,056	4,104,888	5,356,026	5,895,287
Purchased Services	529,373	491,486	432,268	418,042	418,041
Fuel, Supplies, and Materials	1,856,599	2,068,114	2,699,003	3,269,110	3,429,110
Other Objects	61,927	44,411	42,217	42,000	42,000
Total Expenditures - Support Services/Student Transportation Services	\$ 15,234,293	\$ 16,549,332	\$ 18,150,033	\$ 20,767,907	\$ 23,040,921
Support Services/Personnel, Planning, and Data Processing - Function 2800					
Salaries	\$ 4,233,868	\$ 4,397,202	\$ 4,635,850	\$ 5,159,808	\$ 5,181,152
Employee Benefits	1,604,194	1,663,729	1,747,497	2,259,035	2,177,091
Purchased Services	1,630,856	1,792,473	1,890,592	2,333,410	2,333,730
Supplies & Materials	182,446	(370,370)	152,218	233,140	234,289
Equipment	-	-	-	-	-
Other Objects	18,273	18,851	20,183	25,500	25,500
Total Expenditures - Support Services/Personnel, Planning, and Data Processing	\$ 7,669,637	\$ 7,501,885	\$ 8,446,340	\$ 10,010,893	\$ 9,951,762
Debt Service Related to Subscription-Based Technology Arrangements - Function 5000					
Principal	\$ -	\$ 910,106	\$ 1,466,430	\$ 1,053,345	\$ 681,989
Interest	-	95,455	67,565	30,221	9,922
Total Expenditures - Debt Service Related to Subscription-Based Technology Arrangements	\$ -	\$ 1,005,561	\$ 1,533,995	\$ 1,083,566	\$ 691,911
Total Expenditures	\$ 479,080,169	\$ 521,608,044	\$ 568,207,535	\$ 635,874,723	\$ 708,404,522

General Fund – Summary of Expenditures by Function

Function Number	Function	Actual 2021-22	Actual 2022-23	Actual 2023-24	Final Amended 2024-25	Proposed 2025-26
1000	Instruction	\$ 319,842,091 66.76%	\$ 340,888,227 65.35%	\$ 369,076,992 64.95%	\$ 410,292,595 64.52%	\$ 474,857,322 67.03%
2100	Student Support Services	32,609,017 6.81%	38,774,240 7.43%	45,445,352 8.00%	51,064,393 8.03%	51,078,609 7.21%
2200	Instructional Staff Support Services	23,321,116 4.87%	23,839,577 4.57%	25,800,747 4.54%	32,104,417 5.05%	29,670,018 4.19%
2300	General District Administration	3,652,984 0.76%	4,002,357 0.77%	4,824,709 0.85%	5,076,011 0.80%	4,811,281 0.68%
2400	School Administration	32,973,442 6.88%	38,826,491 7.44%	41,903,250 7.37%	45,951,447 7.23%	47,852,027 6.75%
2500	Business	3,921,351 0.82%	4,371,160 0.84%	4,683,332 0.82%	5,073,310 0.80%	5,253,337 0.74%
2600	Operation & Maintenance of Facilities	39,856,238 8.32%	45,849,214 8.79%	48,342,785 8.51%	54,450,184 8.56%	61,197,334 8.64%
2700	Student Transportation	15,234,293 3.18%	16,549,332 3.17%	18,150,033 3.19%	20,767,907 3.27%	23,040,921 3.25%
2800	Personnel, Planning and Data Processing	7,669,637 1.60%	7,501,885 1.44%	8,446,340 1.49%	10,010,893 1.57%	9,951,762 1.40%
5000	Debt Service	- 0.00%	1,005,561 0.19%	1,533,995 0.27%	1,083,566 0.17%	691,911 0.10%
Total Expenditures By Function		\$ 479,080,169	\$ 521,608,044	\$ 568,207,535	\$ 635,874,723	\$ 708,404,522
Enrollment During Year (October 1)		57,840	57,829	57,436	57,083	56,371
Expenditures Per Pupil		\$ 8,283	\$ 9,020	\$ 9,893	\$ 11,139	\$ 12,567

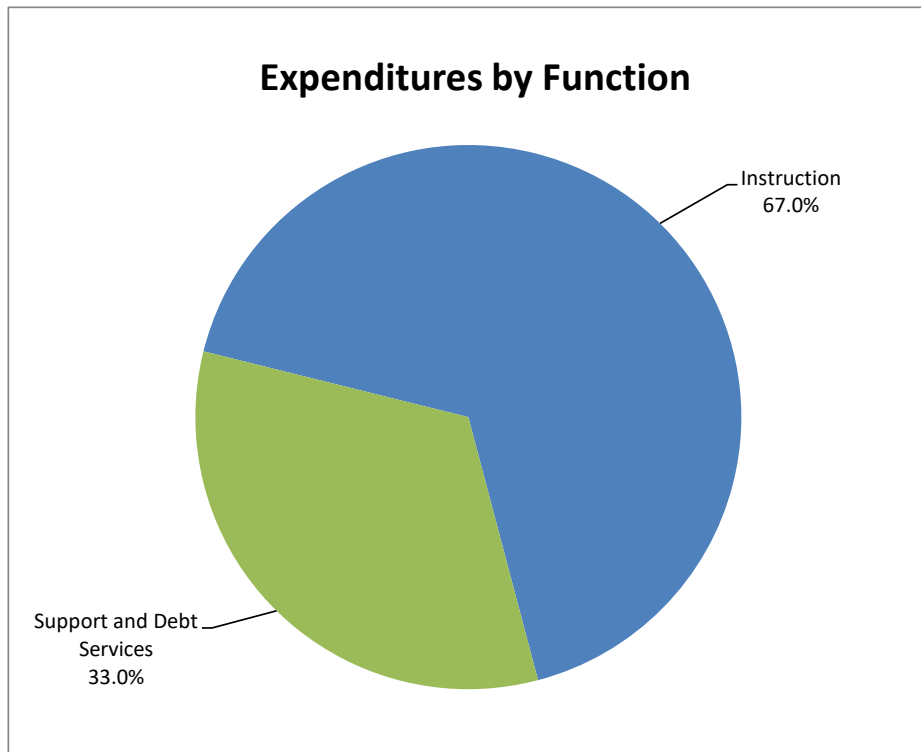
Note: The 2024-25 Final Amended expenditures are overstated by the deferred revenue that will be determined as of June 30, 2025.



General Fund – Expenditures by Function per Pupil

Function Number	Function	Actual 2021-22	Actual 2022-23	Actual 2023-24	Final Amended 2024-25	Proposed 2025-26
1000	Instruction	\$ 5,530 66.76%	\$ 5,895 65.35%	\$ 6,426 64.95%	\$ 7,188 64.52%	\$ 8,424 67.03%
2100	Student Support Services	564 6.81%	670 7.43%	791 8.00%	895 8.03%	906 7.21%
2200	Instructional Staff Support Services	403 4.87%	412 4.57%	449 4.54%	562 5.05%	526 4.19%
2300	General District Administration	63 0.76%	69 0.77%	84 0.85%	89 0.80%	85 0.68%
2400	School Administration	570 6.88%	671 7.44%	730 7.37%	805 7.23%	849 6.75%
2500	Business	68 0.82%	76 0.84%	82 0.82%	89 0.80%	93 0.74%
2600	Operation & Maintenance of	689 8.32%	793 8.79%	842 8.51%	954 8.56%	1,086 8.64%
2700	Student Transportation	263 3.18%	286 3.17%	316 3.19%	364 3.27%	409 3.25%
2800	Personnel, Planning and Data	133 1.60%	130 1.44%	147 1.49%	175 1.57%	177 1.40%
5000	Debt Service	- 0.00%	17 0.19%	27 0.27%	19 0.17%	12 0.10%
Total Expenditures By Function		\$ 8,283	\$ 9,020	\$ 9,893	\$ 11,139	\$ 12,567

Note: The 2024-25 Final Amended expenditures are overstated by the deferred inflows that will be determined as of June 30, 2025. Including the deferred inflows overstates the expenditures per pupil in 2025-26; thereby, overstating the true per pupil increase between 2023-24, 2024-25 and 2025-26.



JORDAN SCHOOL DISTRICT

FUND 10 - GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
WITHOUT CONTINGENCIES AND CARRYOVERS

	Actual 2021-22	Actual 2022-23	Actual 2023-24	Final Amended 2024-25	Proposed 2025-26
REVENUES					
Local Sources	\$ 127,233,057	\$ 191,952,434	\$ 196,801,638	\$ 197,239,021	\$ 205,429,253
State Sources	306,531,157	314,808,368	386,758,642	398,634,754	412,264,057
Federal Sources	38,243,516	36,875,603	24,471,493	22,994,622	20,651,933
Total Revenues	<u>472,007,730</u>	<u>543,636,405</u>	<u>608,031,773</u>	<u>618,868,397</u>	<u>638,345,243</u>
EXPENDITURES					
Current:					
Instruction	319,842,091	340,888,227	369,076,992	400,863,378	420,157,692
Support Services					
Students	32,609,017	38,774,240	45,445,352	51,064,393	51,078,609
Instructional Staff	23,321,116	23,839,577	25,800,747	32,104,417	29,670,018
General District Administration	3,652,984	4,002,357	4,824,709	5,076,011	4,811,281
School Administration	32,973,442	38,826,491	41,903,250	45,951,447	47,852,027
Business	3,921,351	4,371,160	4,683,332	5,073,310	5,253,337
Operation & Maintenance of Facilities	39,856,238	45,849,214	48,342,785	52,450,184	59,197,334
Student Transportation	15,234,293	16,549,332	18,150,033	19,767,907	22,040,921
Personnel, Planning and Data Processing	7,669,637	7,501,885	8,446,340	10,010,893	9,951,762
Debt Service:					
Principal	-	910,106	1,466,430	1,053,345	681,989
Interest	-	95,455	67,565	30,221	9,922
Total Expenditures	<u>479,080,169</u>	<u>521,608,044</u>	<u>568,207,535</u>	<u>623,445,506</u>	<u>650,704,892</u>
Excess (Deficiency) of Revenues Over Expenditures	(7,072,439)	22,028,361	39,824,238	(4,577,109)	(12,359,649)
Other Financing Sources (Uses)					
Interfund Transfer Out	(354,883)	(348,311)	(432,441)	(437,486)	(478,779)
Fund Balance, Beginning of Year	<u>133,232,950</u>	<u>125,805,628</u>	<u>147,772,679</u>	<u>189,718,741</u>	<u>184,704,146</u>
Ending Fund Balance	<u>\$ 125,805,628</u>	<u>\$ 147,772,679</u>	<u>\$ 189,718,741</u>	<u>\$ 184,704,146</u>	<u>\$ 171,865,718</u>
FUND BALANCE					
Nonspendable					
Inventories	\$ 1,214,094	\$ 1,331,767	\$ 1,265,948	\$ 1,400,000	\$ 1,400,000
Restricted for					
Programs	2,163,807	2,045,463	1,823,553	1,823,553	1,823,553
Committed to					
Contractual Obligations	11,983,489	3,216,532	1,232,134	1,232,134	1,232,134
Economic Stabilization	27,100,000	29,000,000	31,100,000	31,700,000	32,700,000
Compensated Absences	5,598,476	6,079,945	14,807,756	15,250,000	15,250,000
Retiree Benefits	24,847,566	21,432,011	18,477,295	18,020,829	15,213,128
West Jordan Feeder	-	1,476,410	971,407	-	-
Educator Grants	1,897,791	-	-	-	-
Assigned to					
Educational Programs	10,272,943	8,550,252	6,605,664	6,605,664	6,605,664
Personnel	34,000,000	53,673,960	32,696,176	37,173,743	37,173,743
Unassigned	<u>6,727,462</u>	<u>20,966,339</u>	<u>80,738,808</u>	<u>71,498,223</u>	<u>60,467,496</u>
Total Fund Balance	<u>\$ 125,805,628</u>	<u>\$ 147,772,679</u>	<u>\$ 189,718,741</u>	<u>\$ 184,704,146</u>	<u>\$ 171,865,718</u>

Notes: (1) The commitment for economic stabilization is permitted by state law. This reserve is for contingencies. According to state law, the District may not use this commitment in the negotiation or settlement of contract salaries for District employees. Expenditures from this commitment require a written resolution adopted by the Board of Education filed with the Utah State Board of Education and State Auditor. The legal maximum of this commitment is 5% of the maintenance and operation budget.

JORDAN SCHOOL DISTRICT

FUND 10 - GENERAL

MAJOR GRANTS AWARDED

	Actual 2021-22	Actual 2022-23	Actual 2023-24	Final Amended 2024-25	Proposed 2025-26
State Sources					
Restricted Basic School Programs:					
Special Education - Regular Program	\$ 25,560,953	\$ 29,393,660	\$ 32,845,647	\$ 35,599,191	\$ 38,328,472
Special Education - Self-Contained	4,633,395	4,717,775	5,044,717	5,569,589	6,082,666
Special Education - Preschool	4,851,512	4,887,822	5,398,634	5,859,585	6,220,174
Career & Technical Education	7,690,492	9,554,666	10,061,083	10,531,852	9,460,029
Students At-Risk - Add-on	2,772,476	4,331,997	6,689,640	9,217,464	9,586,654
Class Size Reduction	13,287,352	14,233,525	15,010,747	15,580,034	16,016,236
Related to Basic Programs:					
Pupil Transportation To and From	9,429,434	10,240,927	11,137,675	12,919,879	13,306,138
Flexible Allocation	-	-	146,039	146,039	22,190,818
At-Risk Students	107,634	123,245	138,223	203,330	N/A
Youth-in-Custody	345,346	359,016	734,647	824,901	N/A
Adult Education	793,995	836,891	940,873	1,017,804	1,061,000
Gifted and Talented (Accelerated Learner)	349,533	236,641	248,882	268,082	N/A
Advanced Placement (Accelerated Learner)	224,280	236,641	386,021	348,138	N/A
Concurrent Enrollment (Accelerated Learner)	454,682	589,875	647,346	712,328	N/A
Early Literacy	348,135	983,290	712,074	-	-
Early Intervention (OEK)	1,256,912	1,412,086	-	-	-
Educator Salary Adjustment	16,545,311	16,914,969	34,756,062	36,689,185	42,168,902
Teacher Salary Supplement / SHINE	535,036	543,672	1,993,272	-	N/A
Teachers' Supplies	462,380	462,933	461,660	1,001,112	1,001,112
Educator Professional Time	-	-	5,526,497	6,379,944	6,695,961
Trust Land	7,228,572	7,586,103	8,040,245	8,364,034	8,775,649
Teacher & Student Success Act	10,745,149	12,778,179	15,122,362	16,227,598	18,871,947
Student Health & Counseling Support	2,088,421	2,218,260	2,023,662	1,930,689	1,581,884
Beverly Taylor Sorenson Arts	1,682,754	2,146,012	2,256,676	2,092,000	N/A
Digital Teaching & Learning	1,561,778	1,572,841	1,565,902	1,563,061	N/A
Driver Education	316,020	542,466	1,200,104	477,128	N/A
Voted Leeway Subsidy	11,896,131	6,249,831	12,090,291	5,291,541	11,723,681
Board Leeway Subsidy	2,974,033	1,562,458	3,022,573	1,772,866	3,927,875
Total State Revenues	128,141,716	134,715,781	178,201,554	180,587,374	216,999,198
Federal Sources					
Title I Grants to Local Educational Agencies	4,128,733	1,580,790	1,581,013	2,036,341	2,036,341
Special Education	17,470,534	14,433,119	10,134,842	10,025,000	10,025,000
Medical Assistance Program	1,331,641	573,069	1,559,733	750,000	750,000
Career & Technical Education	479,580	850,934	477,132	486,182	486,182
Federal CARES	25,947,488	-	-	-	-
Total Federal Revenues	49,357,976	17,437,912	13,752,720	13,297,523	13,297,523
Total Revenues	\$ 177,499,692	\$ 152,153,693	\$ 191,954,274	\$ 193,884,897	\$ 230,296,721

Number of School Buildings in Operation

School Opening Date	Elementary Schools	Middle Schools	High Schools	Other Schools	Total Schools	Increase (decrease) in School Buildings
1970	19	6	3	1	29	
1971	20	6	3	1	30	1
1972	21	6	3	1	31	1
1973	23	7	3	1	34	3
1974	25	7	3	2	37	3
1975	26	7	4	3	40	3
1976	30	7	4	3	44	4
1977	31	7	4	3	45	1
1978	33	7	5	3	48	3
1979	35	7	5	3	50	2
1980	38	9	5	4	56	6
1981	39	9	6	5	59	3
1982	40	9	6	5	60	1
1984	42	11	6	5	64	4
1986	43	11	6	5	65	1
1987	45	12	6	5	68	3
1988	46	12	6	5	69	1
1989	46	13	6	5	70	1
1994	46	14	6	5	71	1
1995	47	14	7	5	73	2
1998	51	15	7	5	78	5
1999	53	15	8	5	81	3
2002	53	15	8	6	82	1
2003	54	15	8	6	83	1
2004	56	15	8	6	85	2
2005	55	17	8	7	87	2
2006	57	17	8	7	89	2
2007	58	17	8	7	90	1
2008	60	17	8	7	92	2
2009**	32	9	4	5	50	(42)
2010	32	9	5	5	51	1
2011	33	9	5	5	52	1
2013	33	10	5	5	53	1
2014	34	10	5	5	54	1
2015	34	10	5	6	55	1
2017	36	10	5	6	57	2
2019	38	11	6	6	61	4
2020	38	12	6	6	62	1
2021	40	12	6	6	64	2
2022	41	12	6	6	65	1
2023	41	12	6	6	65	0
2024	42	12	6	6	66	1
2025*	42	12	6	6	66	0

*Projected number of school buildings in operation for the 2025-26 school year.

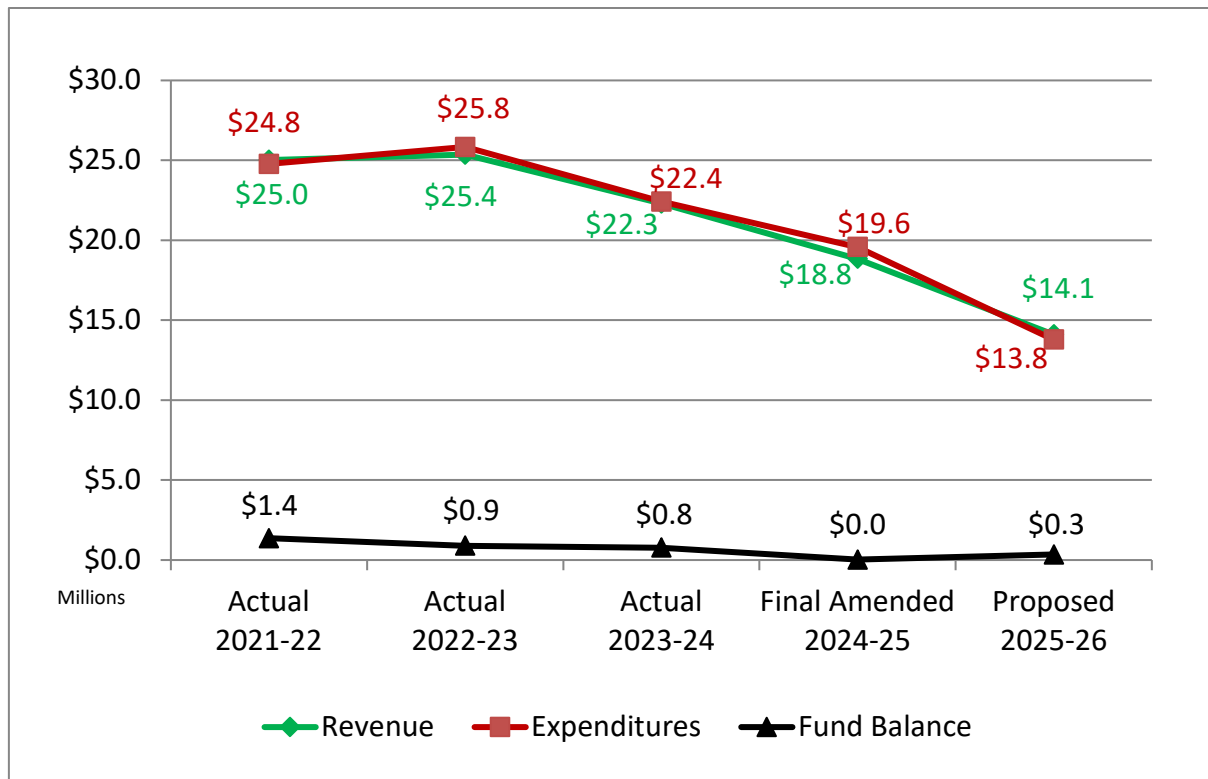
**Effective 2009-10, the District was divided into two districts.

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DEBT SERVICE – FUND 31

The Debt Service Fund is used to account for the accumulation of resources for, and payment of, principal, interest, and related costs on general obligation bonds.

Debt Service Financial Overview



Note: Fund balance amounts are as of June 30.

JORDAN SCHOOL DISTRICT

FUND 31 - DEBT SERVICE

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

	Actual 2021-22	Actual 2022-23	Actual 2023-24	Final Amended 2024-25	Proposed 2025-26
REVENUES					
Local Sources					
Property Tax	\$ 24,955,277	\$ 24,870,206	\$ 21,728,401	\$ 18,380,000	\$ 13,800,000
Interest	64,908	481,594	570,420	450,000	300,000
Total Revenues	<u>25,020,185</u>	<u>25,351,800</u>	<u>22,298,821</u>	<u>18,830,000</u>	<u>14,100,000</u>
EXPENDITURES					
Bond Principal	17,372,000	19,158,000	16,523,000	14,374,000	9,145,000
Bond Interest	7,393,350	6,667,771	5,891,360	5,191,066	4,633,572
Paying Agent Fees	2,500	2,500	2,500	7,500	7,500
Total Expenditures	<u>24,767,850</u>	<u>25,828,271</u>	<u>22,416,860</u>	<u>19,572,566</u>	<u>13,786,072</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>252,335</u>	<u>(476,471)</u>	<u>(118,039)</u>	<u>(742,566)</u>	<u>313,928</u>
Fund Balance, Beginning of Year	<u>1,113,768</u>	<u>1,366,103</u>	<u>889,632</u>	<u>771,593</u>	<u>29,027</u>
Fund Balance, End of Year	<u>\$ 1,366,103</u>	<u>\$ 889,632</u>	<u>\$ 771,593</u>	<u>\$ 29,027</u>	<u>\$ 342,955</u>
FUND BALANCE					
Restricted for Debt Service	<u>\$ 1,366,103</u>	<u>\$ 889,632</u>	<u>\$ 771,593</u>	<u>\$ 29,027</u>	<u>\$ 342,955</u>
Total Fund Balance	<u>\$ 1,366,103</u>	<u>\$ 889,632</u>	<u>\$ 771,593</u>	<u>\$ 29,027</u>	<u>\$ 342,955</u>

JORDAN SCHOOL DISTRICT

SCHEDULE OF OUTSTANDING GENERAL OBLIGATION BONDS
General Long-Term Debt Issued by Jordan School District

Bonds Payable Summary

Bonds Payable, June 30, 2024	\$ 149,874,000
Less Bond Principal Payment (2024-25)	<u>(14,374,000)</u>
Bonds Payable, June 30, 2025	135,500,000
Less Bond Principal Payments (2025-26)	<u>(9,145,000)</u>
Bonds Payable, June 30, 2026	<u><u>\$ 126,355,000</u></u>

Computation of Legal Debt Margin - June 30, 2026

The general obligation indebtedness of the Board is limited to 4% of the value of taxable property in the District the legal debt limit and additional debt incurring capacity of the Board are based on the estimated fair market value for 2025 and are calculated as follows:

Estimated 2025 Fair Market Value	\$ 71,600,000,000
Debt Limit (4% of Fair Market Value)	2,864,000,000
Less: General Obligation Debt at June 30, 2026	<u>(126,355,000)</u>
Additional Debt Incurring Capacity	<u><u>\$ 2,737,645,000</u></u>

JORDAN SCHOOL DISTRICT

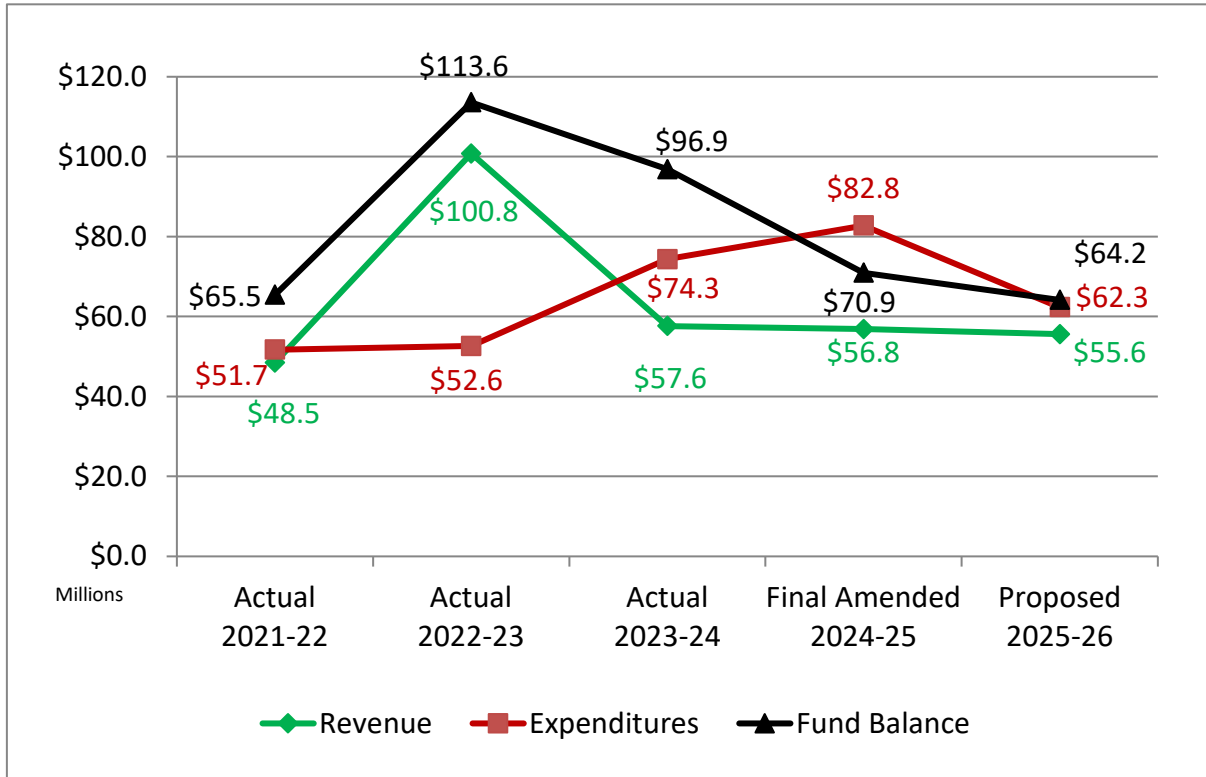
SCHEDULE OF OUTSTANDING GENERAL OBLIGATION BONDS
General Long-Term Debt

		Series 2017	Series 2018	Series 2019B	Series 2020A	Series 2020B	Total
		\$35,905,000	\$72,970,000	\$56,470,000	\$44,555,000	\$20,252,000	
2025	Principal	\$ 1,750,000	\$ 3,500,000	\$ 2,475,000	\$ 3,100,000	\$ 3,549,000	\$ 14,374,000
	Interest	1,153,125	1,986,713	1,480,656	515,562	55,010	5,191,066
2026	Principal	1,825,000	3,700,000	2,600,000	1,020,000	-	9,145,000
	Interest	1,065,625	1,811,713	1,356,906	360,562	-	4,594,806
2027	Principal	1,925,000	3,875,000	2,750,000	1,075,000	-	9,625,000
	Interest	974,375	1,626,713	1,226,906	309,562	-	4,137,556
2028	Principal	2,005,000	4,025,000	2,875,000	1,125,000	-	10,030,000
	Interest	878,125	1,471,713	1,089,406	255,812	-	3,695,056
2029	Principal	2,125,000	4,200,000	3,000,000	1,150,000	-	10,475,000
	Interest	777,875	1,310,713	974,406	233,312	-	3,296,306
2030	Principal	2,225,000	4,350,000	3,100,000	1,175,000	-	10,850,000
	Interest	671,625	1,142,713	854,406	210,312	-	2,879,056
2031	Principal	2,300,000	4,475,000	3,200,000	1,200,000	-	11,175,000
	Interest	582,625	1,029,613	761,406	186,812	-	2,560,456
2032	Principal	2,375,000	4,600,000	3,300,000	1,225,000	-	11,500,000
	Interest	513,625	908,788	673,406	162,812	-	2,258,631
2033	Principal	2,450,000	4,725,000	3,400,000	1,250,000	-	11,825,000
	Interest	439,406	777,688	578,531	138,313	-	1,933,938
2034	Principal	2,525,000	4,850,000	3,500,000	1,275,000	-	12,150,000
	Interest	359,781	635,938	476,531	113,312	-	1,585,562
2035	Principal	2,625,000	5,000,000	3,600,000	1,300,000	-	12,525,000
	Interest	277,719	490,438	367,156	87,812	-	1,223,125
2036	Principal	2,700,000	5,150,000	3,725,000	1,325,000	-	12,900,000
	Interest	189,125	340,438	250,156	60,187	-	839,906
2037	Principal	2,800,000	5,325,000	3,825,000	1,350,000	-	13,300,000
	Interest	98,000	173,062	129,094	30,375	-	430,531
Total		\$ 37,611,031	\$ 71,481,243	\$ 51,568,966	\$ 20,234,745	\$ 3,604,010	\$ 184,499,995
	Total Principal	\$ 29,630,000	\$ 57,775,000	\$ 41,350,000	\$ 17,570,000	\$ 3,549,000	\$ 149,874,000
	Total Interest	7,981,031	13,706,243	10,218,966	2,664,745	55,010	34,625,995
Total		\$ 37,611,031	\$ 71,481,243	\$ 51,568,966	\$ 20,234,745	\$ 3,604,010	\$ 184,499,995

CAPITAL PROJECTS – FUND 32

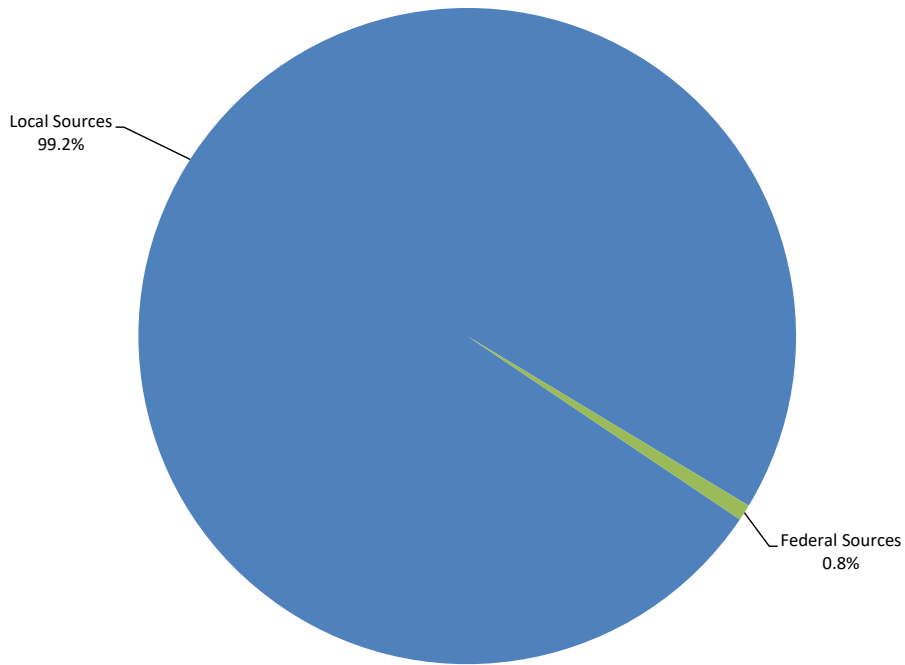
The Capital Projects Fund is used to account for the acquisition of capital assets, construction of major capital projects not being financed by proprietary funds. This fund includes Local Building Authority activity and debt service on qualified school construction bonds.

Capital Projects Financial Overview

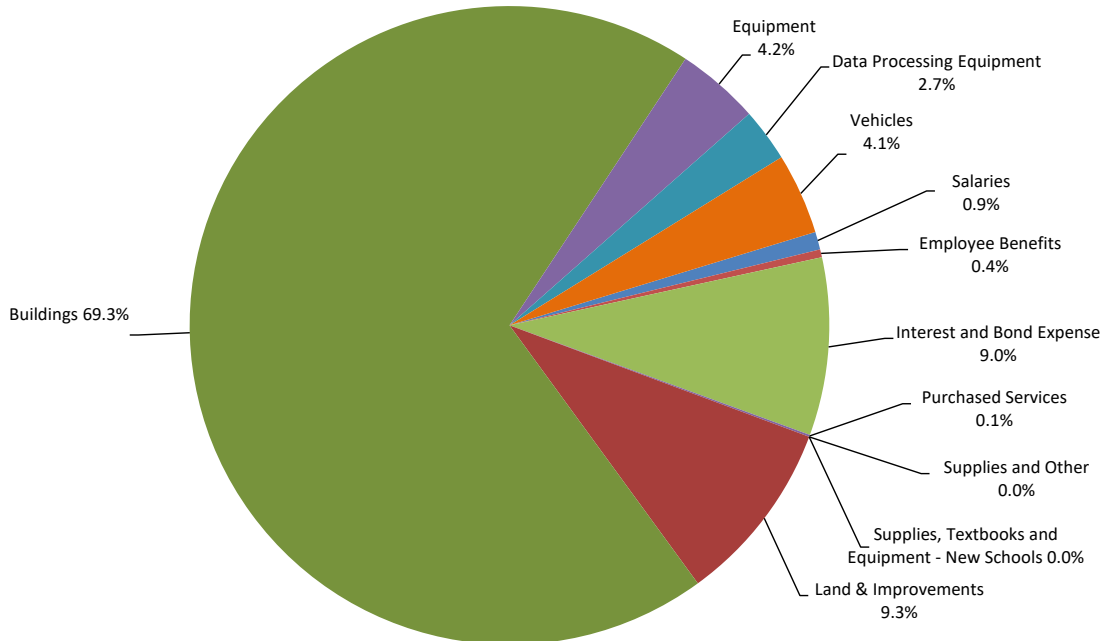


Note: Fund balance amounts are as of June 30.

Capital Projects Fund Revenue Sources



Capital Project Fund Expenditures



JORDAN SCHOOL DISTRICT

FUND 32 - CAPITAL PROJECTS

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

	Actual 2021-22	Actual 2022-23	Actual 2023-24	Final Amended 2024-25	Proposed 2025-26
REVENUE					
Local Sources					
Property Tax	\$ 46,136,143	\$ 49,546,080	\$ 51,063,959	\$ 52,428,897	\$ 52,006,084
Interest	254,919	3,661,629	5,131,174	3,500,000	3,000,000
Other Local	260,487	327,022	118,779	100,000	100,000
Total Local Revenues	46,651,549	53,534,731	56,313,912	56,028,897	55,106,084
State Sources	608,855	6,966,992	363,857	236,189	-
Federal Sources	491,577	2,228,658	748,831	525,915	419,258
Total Revenues	47,751,981	62,730,381	57,426,600	56,791,001	55,525,342
EXPENDITURES					
Salaries	470,375	497,152	494,509	560,618	560,618
Employee Benefits	179,596	193,236	189,155	219,566	219,960
Interest and Bond Expense	2,196,794	2,799,957	3,608,283	5,590,947	5,590,053
Purchased Services	39,345	24,881	(378,376)	2,068,400	68,400
Supplies and Other	14,679	13,546	14,385	16,200	16,200
Supplies, Textbooks and Equipment - New Schools	1,188,428	774,482	57,802	2,264,378	-
Land & Improvements	7,862,843	7,790,060	3,666,363	5,910,000	5,820,000
Buildings	32,140,501	33,759,732	59,519,361	56,933,599	43,235,182
Equipment	3,190,866	2,834,399	2,105,448	3,390,379	2,594,518
Data Processing Equipment	2,197,061	2,462,676	1,924,703	2,290,000	1,690,000
Vehicles	2,213,914	1,494,543	3,147,602	3,509,160	2,549,500
Total Expenditures	51,694,402	52,644,664	74,349,235	82,753,247	62,344,431
Excess (Deficiency) of Revenues Over Expenditures	(3,942,421)	10,085,717	(16,922,635)	(25,962,246)	(6,819,089)
OTHER FINANCING SOURCES/USES					
Bond Proceeds, Lease Revenue	-	37,858,000	-	-	-
Sale of Property	712,349	177,686	202,872	50,000	50,000
Total Other Financing Sources	712,349	38,035,686	202,872	50,000	50,000
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	(3,230,072)	48,121,403	(16,719,763)	(25,912,246)	(6,769,089)
Fund Balance, Beginning of Year	68,689,520	65,459,448	113,580,851	96,861,088	70,948,842
Fund Balance, End of Year	\$ 65,459,448	\$ 113,580,851	\$ 96,861,088	\$ 70,948,842	\$ 64,179,753
FUND BALANCE					
Restricted for Capital Projects	\$ 65,459,448	\$ 113,580,851	\$ 96,861,088	\$ 70,948,842	\$ 64,179,753
Total Fund Balance	\$ 65,459,448	\$ 113,580,851	\$ 96,861,088	\$ 70,948,842	\$ 64,179,753

JORDAN SCHOOL DISTRICT
FUND 32 - CAPITAL PROJECTS
Breakdown of Expenditures

	Actual	Actual	Actual	Final	Proposed
	2021-22	2022-23	2023-24	Amended	2025-26
				2024-25	
Salaries	\$ 470,375	\$ 497,152	\$ 494,509	\$ 560,618	\$ 560,618
Employees Benefits	179,596	193,236	189,155	219,566	219,960
Interest and Bond Expense	2,196,794	2,799,957	3,608,283	5,590,947	5,590,053
Purchased Services	39,345	24,881	(378,376)	2,068,400	68,400
Supplies and Materials	14,679	13,546	14,385	16,200	16,200
Supplies, Textbooks and Equipment - New Schools	1,188,428	774,482	57,802	2,264,378	-
Land & Improvements					
Site Acquisition Expense	6,200,555	6,301,255	1,663,115	3,750,000	3,750,000
Site Projects					
Asphalt Projects - District Wide	665,289	654,197	551,081	700,000	700,000
Parking Projects - High Schools	76,591	229,949	203,316	150,000	100,000
Sidewalk Projects - District Wide	175,582	235,637	176,829	230,000	230,000
Site Upgrade - District Wide	254,363	252,678	527,792	570,000	570,000
Elementary Playground Upgrades - District Wide	473,088	89,459	509,040	380,000	360,000
Tennis Courts - District Wide Misc.	17,375	19,000	35,190	30,000	10,000
Property Surveys - District Wide	-	7,885	-	100,000	100,000
Total Land & Improvements	<u>7,862,843</u>	<u>7,790,060</u>	<u>3,666,363</u>	<u>5,910,000</u>	<u>5,820,000</u>
Buildings					
Building Construction Projects					
Hidden Valley Middle	(78,097)	-	-	-	-
Aspen Elementary	346,412	(12,771)	-	-	-
West Jordan Middle Rebuild	219,779	-	-	-	-
Ridge View Elementary	(11,740)	-	-	-	-
Transportation Expansion	17,863	191,377	-	-	-
Oakleaf Elementary	12,538,783	1,407,898	23,288	13,392	-
Juniper Elementary	16,500	8,827,085	25,592,308	3,144,107	-
Daybreak Village 9	-	-	926,505	373,495	-
Walmart Building	-	-	6,717,300	12,153,421	-
Seismic Remediation	-	-	-	-	3,400,000
West Jordan High Remodel	-	-	-	10,000,000	20,000,000
General Building Remodeling/Renovation Projects					
ADA Compliance	106,931	137,107	131,150	400,000	400,000
Air Quality	6,777	1,926	1,970	15,000	15,000
Asbestos Testing/Abatement	23,774	81,516	26,287	50,000	50,000
Audio/Visual	61,094	1,069,456	1,539,157	1,230,000	1,230,000
Auditorium Upgrades	274,923	432,094	138,166	465,000	425,000
Bleacher Replacement	-	-	4,413	25,000	25,000
Building Security Alarm Response	207,690	169,238	223,590	100,000	100,000
Computer Cabling	283,257	49,990	368,234	400,000	1,000,000
Contingency Fund	-	-	-	1,000,000	1,000,000
Electrical Upgrades	210,894	239,088	293,658	250,000	250,000
Emergency Call Button Installation	41,091	37,073	21,091	45,000	45,000
Emergency Generator	1,441	-	-	25,000	25,000
Facilities Assessment (3DI)	95,050	64,031	49,565	75,000	75,000
Facility Needs	-	-	-	76,656	126,000
Fire Panel Upgrades	639	-	18,671	55,000	55,000
Floor Coverings	537,806	484,453	302,232	245,000	325,000
Floor Refinishing	77,310	72,980	101,383	90,000	90,000
Heating and Air Conditioning	1,223,769	1,150,986	1,561,024	3,000,000	3,000,000
Kitchen Grease Trap / Upgrades	-	3,600	-	40,000	40,000
Lockers	-	4,410	720	75,000	75,000
Marquees and Scoreboard	63,331	116,602	140,678	100,000	100,000
Painting	186,189	287,575	330,756	300,000	260,000
Plumbing	215,579	431,842	277,363	300,000	300,000
Portable Classroom Construction	429,996	874,755	936,647	950,000	600,000
Remodeling Projects	20,190	(159,952)	506,108	250,000	250,000
Risk Management	160,589	113,808	163,681	5,150,000	150,000
Roofing Projects	-	299,960	3,121,622	1,432,643	4,200,000
School Storage Shed	14,850	3,200	1,298	-	160,000
Whiteboards/Countertops	18,567	8,244	23,868	30,000	30,000

	Actual 2021-22	Actual 2022-23	Actual 2023-24	Final Amended 2024-25	Proposed 2025-26
Specific Building Remodeling/Renovation Projects					
Auxiliary Services Parking Lot	\$ -	\$ -	\$ 101,370	\$ 1,488,960	\$ -
Bingham High School Remodel	9,247,682	11,283,832	10,018,021	617,600	-
Bluffdale Elementary Office Remodel	1,170,955	2,775,199	-	-	-
Copper Hills High Gym Bleacher Replacement	-	24,000	9,299	530,101	-
Copper Hills High Parking Expansion	7,715	466,429	-	-	-
Elk Meadows Elementary Parking Expansion	6,291	367,896	-	-	-
Herriman Elementary Lighting	4,510	-	-	-	-
Herriman High Commons Area	57,513	132,059	-	-	-
Herriman High Track Replacement	489,476	-	-	-	-
Kauri Sue Hamilton School Sidewalk Canopy	-	-	60,754	-	-
Majestic Elementary Stage/Lighting/Sound	193,169	-	-	-	-
Mountain Ridge High School Parking Access	-	-	94,544	774,850	-
Oquirrh Elementary Kitchen Renovation	10,500	-	-	-	-
Riverton Elementary Air Conditioning	-	12,408	-	-	-
Riverton Elementary Office Remodel	-	-	1,583,983	3,217,501	-
Riverton High Cafeteria Expansion	1,237,774	-	-	-	-
Riverton High Gym Bleacher Replacement	-	24,000	9,299	498,600	-
Riverton High Roof	868,470	-	-	-	-
Rosamond Elementary Restrooms	209,124	398,214	-	-	-
Security Doors	375,168	-	-	-	-
South Jordan Middle Parking Lot	-	-	774,312	2,374,514	-
South Jordan Middle School Grease Interceptor	-	-	9,840	-	-
Southland Elementary Stage	31,886	404,992	-	-	-
Terra Linda Elementary Remodel	391,871	-	-	-	-
Transportation Fuel Tanks and pumps	-	90,812	507,750	-	-
Valley High Security Doors and Office Remodel	-	636,972	1,647,013	800	-
West Jordan Elementary Demolition	-	94,063	397,374	137,774	-
West Jordan High Concession/Restroom/Ticket	527,160	-	-	-	-
West Jordan High Parking Lot	-	661,285	763,069	-	-
South Jordan Middle Kitchen Remodel	-	-	-	2,687,384	2,687,384
West Jordan High Chillers	-	-	-	1,082,147	1,082,146
Riverton High HVAC Controls	-	-	-	674,699	674,699
South Valley Greenhouse	-	-	-	247,500	247,500
Bingham High Additional Parking	-	-	-	628,914	628,913
Blackridge Staircase	-	-	-	113,541	113,540
Total Buildings	32,140,501	33,759,732	59,519,361	56,933,599	43,235,182
Equipment					
Area Equipment	232,425	339,774	191,403	379,406	250,000
Copy Machine Replacement	117,570	141,525	155,015	315,000	315,000
Custodial	276,598	310,091	311,620	258,000	258,000
District Wide	108,090	62,119	163,108	111,000	111,000
Instructional Media Center	66,047	20,200	12,100	66,000	66,000
Kitchen/Cafeteria	210,000	210,000	214,150	230,000	230,000
Maintenance	220,549	159,486	212,328	311,500	281,500
Outdoor Equipment	27,717	137,940	6,308	251,592	220,000
School Equipment	1,837,192	1,282,354	659,963	1,196,881	642,018
Transportation	94,678	170,910	179,453	271,000	221,000
Total Equipment	3,190,866	2,834,399	2,105,448	3,390,379	2,594,518
Data Processing Equipment					
Administrative Computer System	2,026,875	2,324,710	1,803,319	2,100,000	1,500,000
Micro Computer Purchases	132,181	98,342	121,071	150,000	150,000
Phone System Upgrade	38,005	39,624	313	40,000	40,000
Total Data Processing Equipment	2,197,061	2,462,676	1,924,703	2,290,000	1,690,000
Vehicles					
Maintenance	133,139	197,120	159,427	280,000	150,000
Other	102,835	10,534	87,446	229,500	199,500
School Buses	1,745,785	1,167,090	2,718,648	2,899,660	2,100,000
Transportation	112,414	119,799	26,603	30,000	30,000
Warehouse	119,741	-	155,478	70,000	70,000
Total Vehicles	2,213,914	1,494,543	3,147,602	3,509,160	2,549,500
Total Expenditures - Capital Projects	\$ 51,694,402	\$ 52,644,664	\$ 74,349,235	\$ 82,753,247	\$ 62,344,431

JORDAN SCHOOL DISTRICT

SCHEDULE OF OUTSTANDING LEASE OBLIGATION BONDS

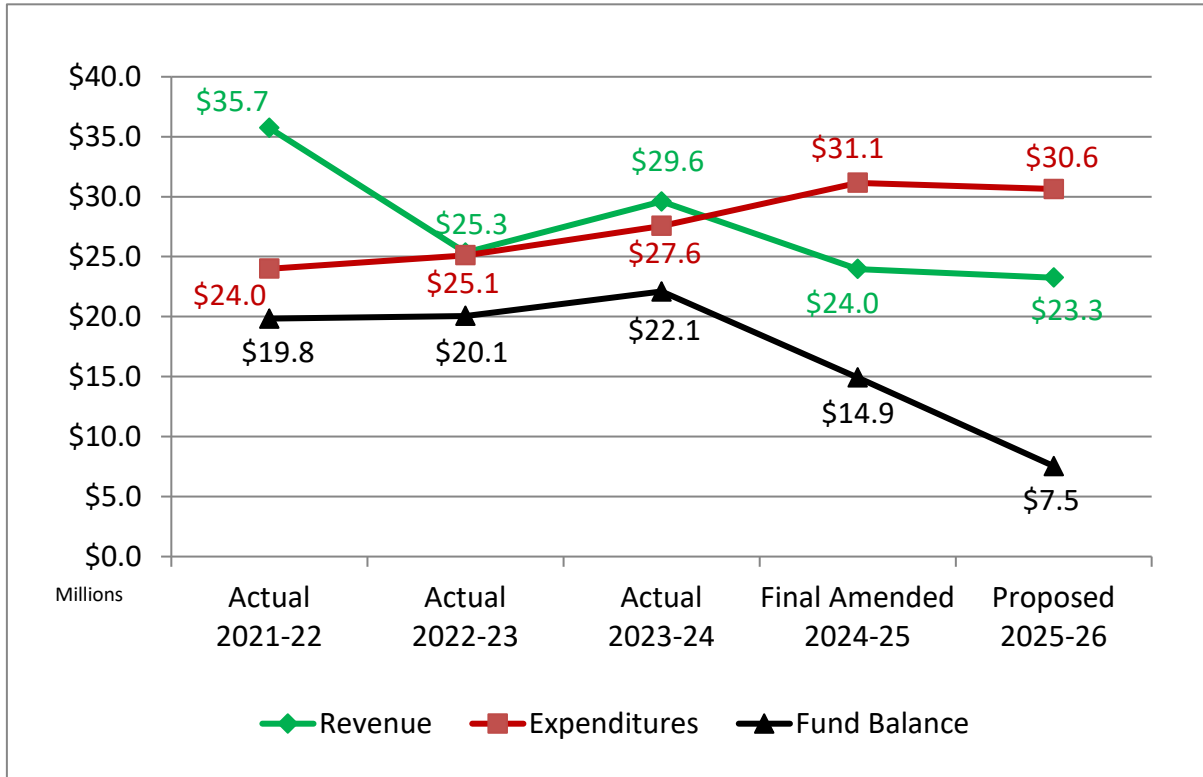
Lease Revenue Obligations

		Series 2010	Series 2020a	Series 2023	
		QSCB	Lease Bonds	Lease Bonds	Total
2025	Principal	\$ -	\$ 1,194,000	\$ 1,914,000	\$ 3,108,000
	Interest	134,080	406,093	1,451,854	1,992,027
2026	Principal	-	1,223,000	1,987,000	3,210,000
	Interest	134,080	376,601	1,378,452	1,889,133
2027	Principal	9,000,000	1,254,000	2,064,000	12,318,000
	Interest	134,080	346,393	1,302,251	1,782,724
2028	Principal	-	1,284,000	2,143,000	3,427,000
	Interest	-	315,419	1,223,097	1,538,516
2029	Principal	-	1,316,000	2,225,000	3,541,000
	Interest	-	283,704	1,140,913	1,424,617
2030	Principal	-	1,349,000	2,310,000	3,659,000
	Interest	-	251,199	1,055,584	1,306,783
2031	Principal	-	1,382,000	2,399,000	3,781,000
	Interest	-	217,879	966,995	1,184,874
2032	Principal	-	1,416,000	2,491,000	3,907,000
	Interest	-	183,743	874,994	1,058,737
2033	Principal	-	1,451,000	2,586,000	4,037,000
	Interest	-	148,768	779,464	928,232
2034	Principal	-	1,487,000	2,686,000	4,173,000
	Interest	-	112,928	680,291	793,219
2035	Principal	-	1,524,000	2,789,000	4,313,000
	Interest	-	76,200	577,283	653,483
2036	Principal	-	1,561,000	2,895,000	4,456,000
	Interest	-	38,557	470,324	508,881
2037	Principal	-	-	3,006,000	3,006,000
	Interest	-	-	359,301	359,301
2038	Principal	-	-	3,122,000	3,122,000
	Interest	-	-	244,021	244,021
2039	Principal	-	-	3,241,000	3,241,000
	Interest	-	-	124,292	124,292
Total		\$ 9,402,240	\$ 19,198,484	\$ 50,487,116	\$ 79,087,840
	Total Principal	\$ 9,000,000	\$ 16,441,000	\$ 37,858,000	\$ 63,299,000
	Total Interest	402,240	2,757,484	12,629,116	15,788,840
Total		\$ 9,402,240	\$ 19,198,484	\$ 50,487,116	\$ 79,087,840

NUTRITION SERVICES – FUND 51

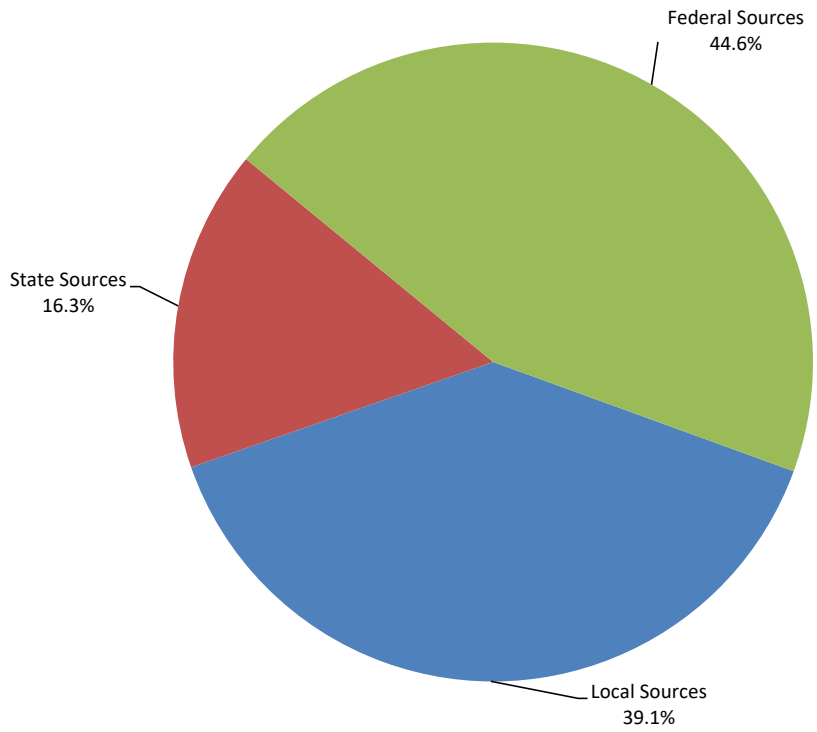
The Nutrition Services Fund is used to account for the operation of the school lunch and breakfast programs.

Nutrition Services Financial Overview

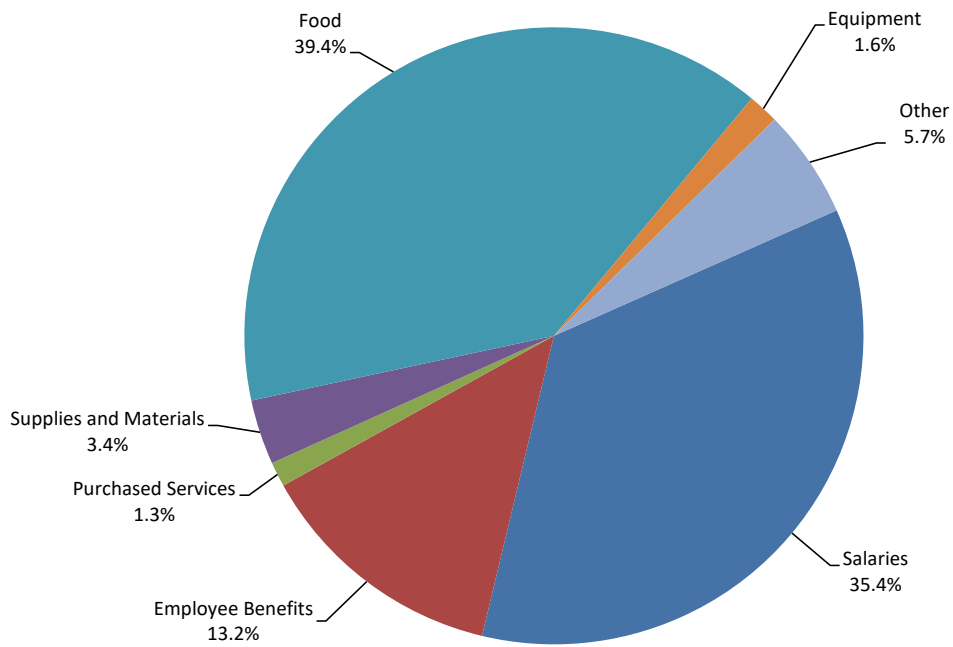


Note: Fund balance amounts are as of June 30.

Nutrition Services Fund Revenue Sources



Nutrition Services Fund Expenditures



JORDAN SCHOOL DISTRICT

FUND 51 - NUTRITION SERVICES

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

	Actual 2021-22	Actual 2022-23	Actual 2023-24	Final Amended 2024-25	Proposed 2025-26
REVENUES					
Local Sources					
Student Lunch Sales	\$ 307,071	\$ 6,683,866	\$ 7,664,807	\$ 7,743,043	\$ 7,000,000
Adult Lunch Sales	191,295	207,997	174,342	130,000	130,000
Reduced Lunch Sales	49,004	1,138,190	1,235,340	1,217,000	1,217,000
Extra Milk & Other Sales	54,273	54,003	49,634	31,000	31,000
Interest	78,154	624,586	987,888	725,000	700,000
Total Local Revenues	679,797	8,708,642	10,112,011	9,846,043	9,078,000
State Lunch Reimbursement and Other	5,030,245	3,951,263	7,300,486	3,800,000	3,800,000
Federal Sources					
Lunch Reimbursement	3,034,023	5,579,982	3,776,684	2,504,640	2,462,674
Free Lunch Reimbursement	22,681,830	3,240,869	4,252,999	3,800,000	4,100,000
Reduced Lunch Reimbursement	-	898,148	1,049,062	1,200,000	1,000,000
Summer Foods and Other Reimbursement	300	-	-	-	-
Breakfast Reimbursement	2,376,224	713,435	785,029	715,000	715,000
USDA Commodities	1,931,500	2,253,269	2,321,549	2,100,000	2,100,000
Total Federal Revenues	30,023,877	12,685,703	12,185,323	10,319,640	10,377,674
Total Revenues	35,733,919	25,345,608	29,597,820	23,965,683	23,255,674
EXPENDITURES					
Salaries	8,372,932	8,956,627	9,992,036	10,816,101	10,884,500
Employee Benefits	2,761,343	2,904,664	3,062,257	4,019,667	4,048,096
Purchased Services	156,488	312,139	323,845	404,607	398,608
Supplies and Materials	954,622	895,646	971,362	1,044,800	1,039,800
Food	9,990,270	10,317,881	11,437,187	12,697,266	12,055,300
Equipment	393,362	70,921	84,535	475,000	475,000
Other	1,369,059	1,652,373	1,690,440	1,691,040	1,732,271
Total Expenditures	23,998,076	25,110,251	27,561,662	31,148,481	30,633,575
Excess (Deficiency) of Revenues Over Expenditures	11,735,843	235,357	2,036,158	(7,182,798)	(7,377,901)
Fund Balance, Beginning of Year	8,091,902	19,827,745	20,063,102	22,099,260	14,916,462
Fund Balance, End of Year	\$ 19,827,745	\$ 20,063,102	\$ 22,099,260	\$ 14,916,462	\$ 7,538,561
FUND BALANCE					
Nonspendable					
Inventories	\$ 1,811,134	\$ 1,727,001	\$ 1,592,795	\$ 1,500,000	\$ 1,500,000
Restricted for Nutrition Services	18,016,611	18,336,101	20,506,465	13,416,462	6,038,561
Total Fund Balance	\$ 19,827,745	\$ 20,063,102	\$ 22,099,260	\$ 14,916,462	\$ 7,538,561

**Nutrition Services
Facts and Figures**

	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>Estimated 2024-25</u>	<u>Estimated 2025-26</u>
Number of Participating Schools:					
Lunch Program	64	64	64	64	64
Breakfast Program	64	64	64	64	64
Student Lunches Served:					
Free	5,531,448	890,019	1,086,754	1,004,092	1,003,000
Reduced	-	284,224	304,076	289,281	300,000
Fully Paid	-	3,745,179	3,752,215	3,543,193	3,330,000
Total	<u>5,531,448</u>	<u>4,919,422</u>	<u>5,143,045</u>	<u>4,836,566</u>	<u>4,633,000</u>
Adult Lunches Served:	61,830	64,696	62,102	56,900	55,700
Student Breakfasts Served:					
Free	934,398	185,080	226,566	215,923	210,000
Reduced	-	44,018	49,847	47,168	43,000
Fully Paid	-	299,137	273,287	269,184	265,000
Total	<u>934,398</u>	<u>528,235</u>	<u>549,700</u>	<u>532,275</u>	<u>518,000</u>
Number of Serving Days:	175	176	173	173	173
Average Daily Participation:					
Student Lunch	31,608	27,951	29,729	27,957	26,780
Adult Lunch	353	368	359	329	322
Student Breakfast	5,339	3,001	3,177	3,077	2,994
Enrollment	57,840	57,829	57,436	57,083	56,371
Percentage of Students Eating School Lunch:	54.65%	48.33%	51.76%	48.98%	47.51%

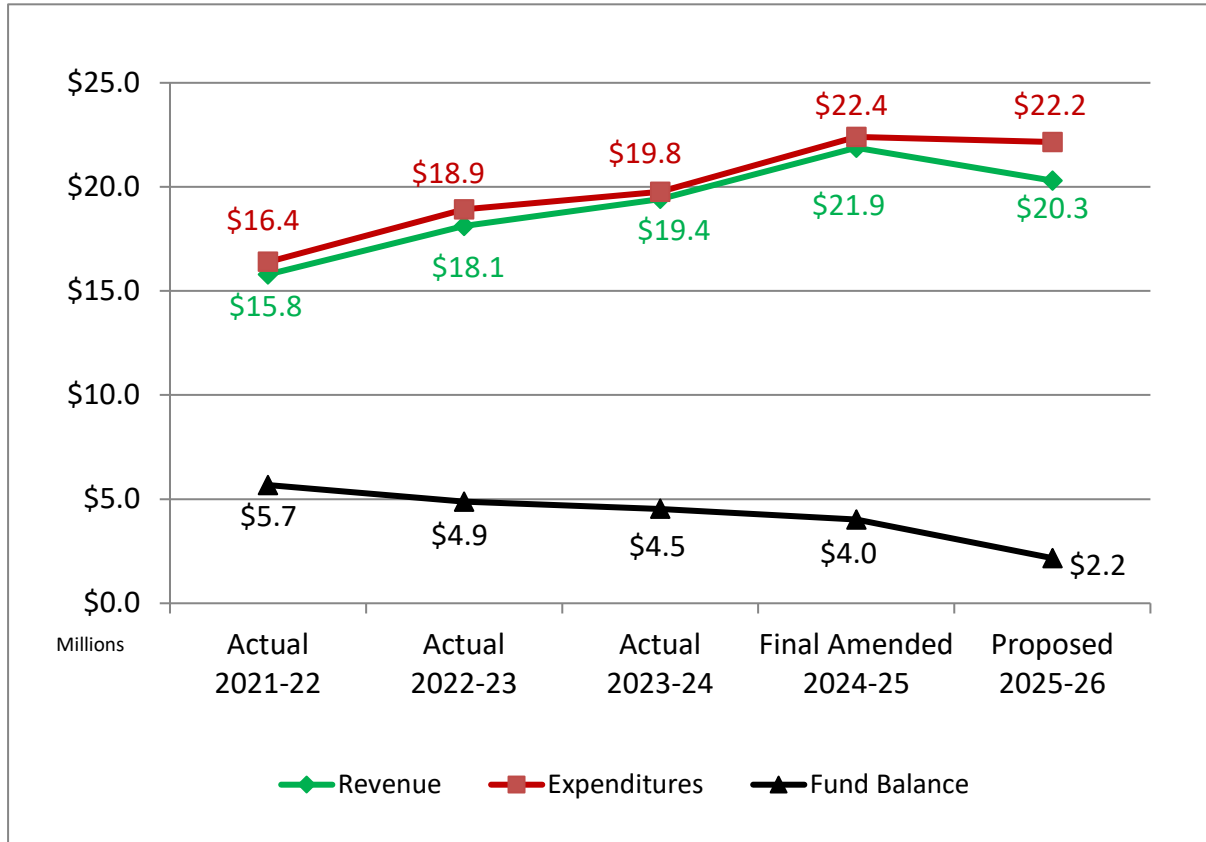
School Meal Prices

	<u>2024-25</u>	<u>Proposed 2025-26</u>	<u>Change From Prior Year</u>
Lunch			
Elementary	\$2.00	\$2.00	-
Secondary	2.20	2.25	-
Reduced Price	0.40	0.40	-
Adult	4.10	4.10	-
Breakfast			
Elementary	1.05	1.05	-
Secondary	1.25	1.25	-
Reduced Price	0.30	0.30	-
Adult	2.50	2.50	-

STUDENT ACTIVITIES – FUND 21

The Student Activities Fund is used to account for the receipts and disbursement of monies for student activities and organizations at the individual schools.

Student Activities Financial Overview



Note: Fund balance amounts are as of June 30.

JORDAN SCHOOL DISTRICT

FUND 21 - STUDENT ACTIVITIES

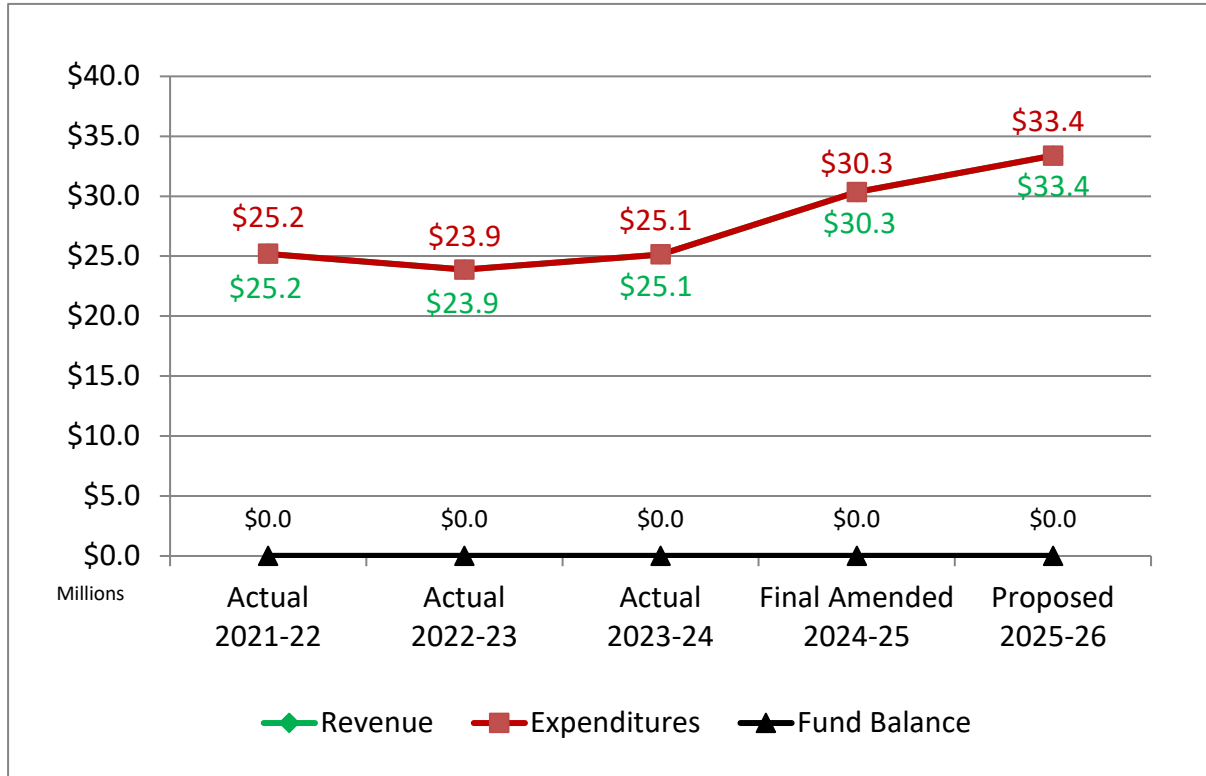
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

	Actual 2021-22	Actual 2022-23	Actual 2023-24	Final Amended 2024-25	Proposed 2025-26
REVENUE					
Local Sources					
Student Fees	\$ 9,026,475	\$ 10,931,815	\$ 12,353,696	\$ 14,250,000	\$ 12,450,000
Vending Commissions	174,164	184,083	196,482	200,000	200,000
Other	6,548,326	6,678,441	6,380,180	7,000,000	7,250,000
Interest	39,428	329,039	484,233	430,000	400,000
Total Revenues	<u>15,788,393</u>	<u>18,123,378</u>	<u>19,414,591</u>	<u>21,880,000</u>	<u>20,300,000</u>
EXPENDITURES					
Purchased Services	5,191,306	6,129,542	7,183,830	8,750,000	9,000,000
Supplies and Materials	9,533,084	10,543,643	10,076,819	10,500,000	9,750,000
Equipment	186,423	329,115	293,835	150,000	150,000
Other	1,488,559	1,916,870	2,204,869	3,000,000	3,250,000
Total Expenditures	<u>16,399,372</u>	<u>18,919,170</u>	<u>19,759,353</u>	<u>22,400,000</u>	<u>22,150,000</u>
Excess Revenues Over Expenditures	(610,979)	(795,792)	(344,762)	(520,000)	(1,850,000)
Fund Balance, Beginning of Year	<u>6,285,453</u>	<u>5,674,474</u>	<u>4,878,682</u>	<u>4,533,920</u>	<u>4,013,920</u>
Fund Balance, End of Year	<u>\$ 5,674,474</u>	<u>\$ 4,878,682</u>	<u>\$ 4,533,920</u>	<u>\$ 4,013,920</u>	<u>\$ 2,163,920</u>
FUND BALANCE					
Committed to School Activities	<u>\$ 5,674,474</u>	<u>\$ 4,878,682</u>	<u>\$ 4,533,920</u>	<u>\$ 4,013,920</u>	<u>\$ 2,163,920</u>
Total Fund Balance	<u>\$ 5,674,474</u>	<u>\$ 4,878,682</u>	<u>\$ 4,533,920</u>	<u>\$ 4,013,920</u>	<u>\$ 2,163,920</u>

PASS-THROUGH TAXES – FUND 26

The Pass-Through Taxes Fund is used to account for taxes which flow through to other entities.

Pass-Through Taxes Financial Overview



Note: Tax revenues collected are transferred to other governmental agencies; therefore, the fund balance will always be zero.

JORDAN SCHOOL DISTRICT
FUND 26 - PASS-THROUGH TAXES FUND

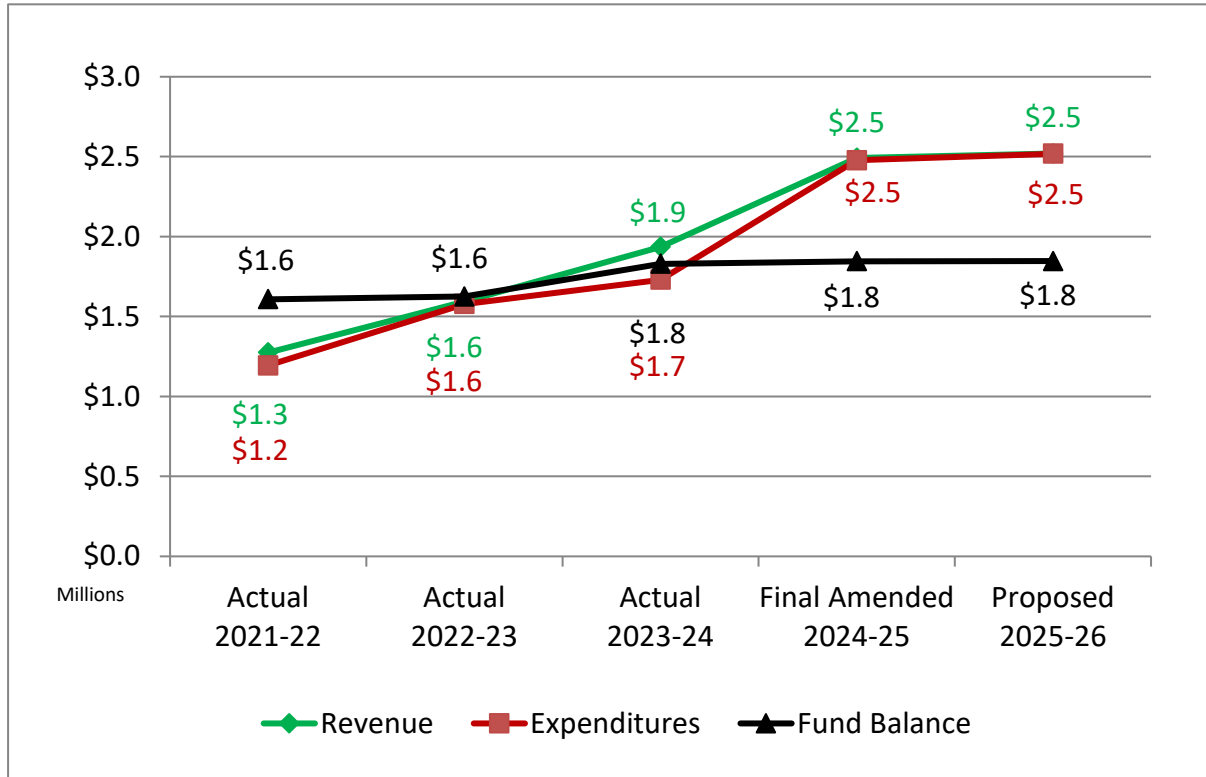
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

	Actual 2021-22	Actual 2022-23	Actual 2023-24	Final Amended 2024-25	Proposed 2025-26
REVENUE					
Property Taxes					
Tax Increment Financing	\$ 20,790,354	\$ 19,619,335	\$ 20,728,999	\$ 23,649,963	\$ 26,014,959
Charter Local Levy	4,402,941	4,250,843	4,414,424	6,692,400	7,361,640
Total Revenues	<u>25,193,295</u>	<u>23,870,178</u>	<u>25,143,423</u>	<u>30,342,363</u>	<u>33,376,599</u>
EXPENDITURES					
Redevelopment Community Services	20,790,354	19,619,335	20,728,999	23,649,963	26,014,959
Charter Local Replacement	4,402,941	4,250,843	4,414,424	6,692,400	7,361,640
Total Expenditures	<u>25,193,295</u>	<u>23,870,178</u>	<u>25,143,423</u>	<u>30,342,363</u>	<u>33,376,599</u>
Excess (Deficiency) of Revenues Over Expenditures	-	-	-	-	-
Fund Balance, Beginning of Year	-	-	-	-	-
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
FUND BALANCE					
Restricted for Incremental Tax	\$ -	\$ -	\$ -	\$ -	\$ -
Total Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

JORDAN EDUCATION FOUNDATION – FUND 75

The Jordan Education Foundation Fund is used to account for funds secured from the private sector which are used to enhance public education programs within the District.

Jordan Education Foundation Financial Overview



Note: Fund balance amounts are as of June 30

JORDAN SCHOOL DISTRICT

FUND 75 - JORDAN EDUCATION FOUNDATION

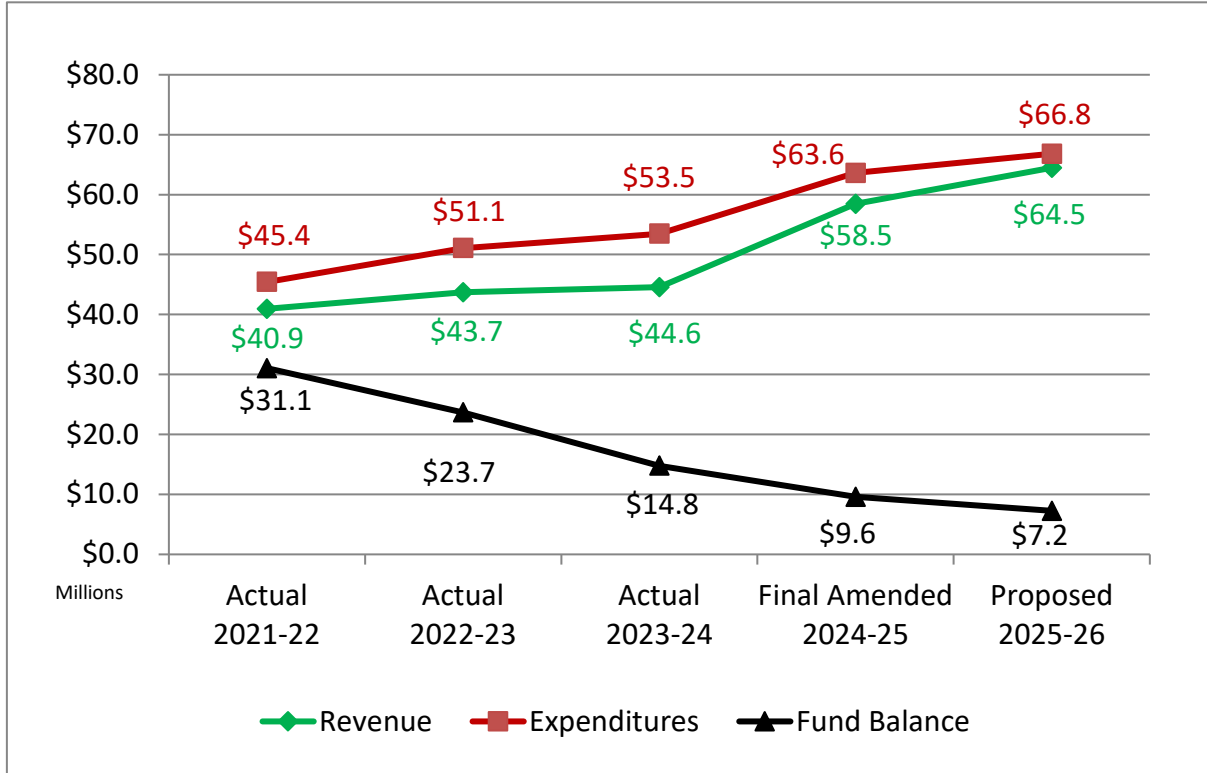
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

	Actual 2021-22	Actual 2022-23	Actual 2023-24	Final Amended 2024-25	Proposed 2025-26
REVENUE					
Local Contributions	\$ 935,244	\$ 1,191,666	\$ 1,417,850	\$ 2,000,000	\$ 2,000,000
Net change in investments	(19,938)	12,681	18,129	-	-
Interest	4,471	41,581	66,668	55,000	40,000
Total Revenues	<u>919,777</u>	<u>1,245,928</u>	<u>1,502,647</u>	<u>2,055,000</u>	<u>2,040,000</u>
EXPENDITURES					
Administration	354,883	348,311	432,441	437,486	478,779
Supplies and Materials	838,934	1,229,387	1,297,733	2,039,537	2,039,036
Total Expenditures	<u>1,193,817</u>	<u>1,577,698</u>	<u>1,730,174</u>	<u>2,477,023</u>	<u>2,517,815</u>
Excess (Deficiency) of Revenues Over Expenditures	(274,040)	(331,770)	(227,527)	(422,023)	(477,815)
OTHER FINANCING SOURCES:					
Transfer In	<u>354,883</u>	<u>348,311</u>	<u>432,441</u>	<u>437,486</u>	<u>478,779</u>
Net Change in Fund Balance	80,843	16,541	204,914	15,463	964
Fund Balance, Beginning of Year	<u>1,527,532</u>	<u>1,608,375</u>	<u>1,624,916</u>	<u>1,829,830</u>	<u>1,845,293</u>
Fund Balance, End of Year	<u>\$ 1,608,375</u>	<u>\$ 1,624,916</u>	<u>\$ 1,829,830</u>	<u>\$ 1,845,293</u>	<u>\$ 1,846,257</u>
FUND BALANCE					
Restricted for Jordan Education Foundation	<u>\$ 1,608,375</u>	<u>\$ 1,624,916</u>	<u>\$ 1,829,830</u>	<u>\$ 1,845,293</u>	<u>\$ 1,846,257</u>
Total Fund Balance	<u>\$ 1,608,375</u>	<u>\$ 1,624,916</u>	<u>\$ 1,829,830</u>	<u>\$ 1,845,293</u>	<u>\$ 1,846,257</u>

INTERNAL SERVICE – FUND 60
Health, Life, and Long-Term Disability Self-Insurance

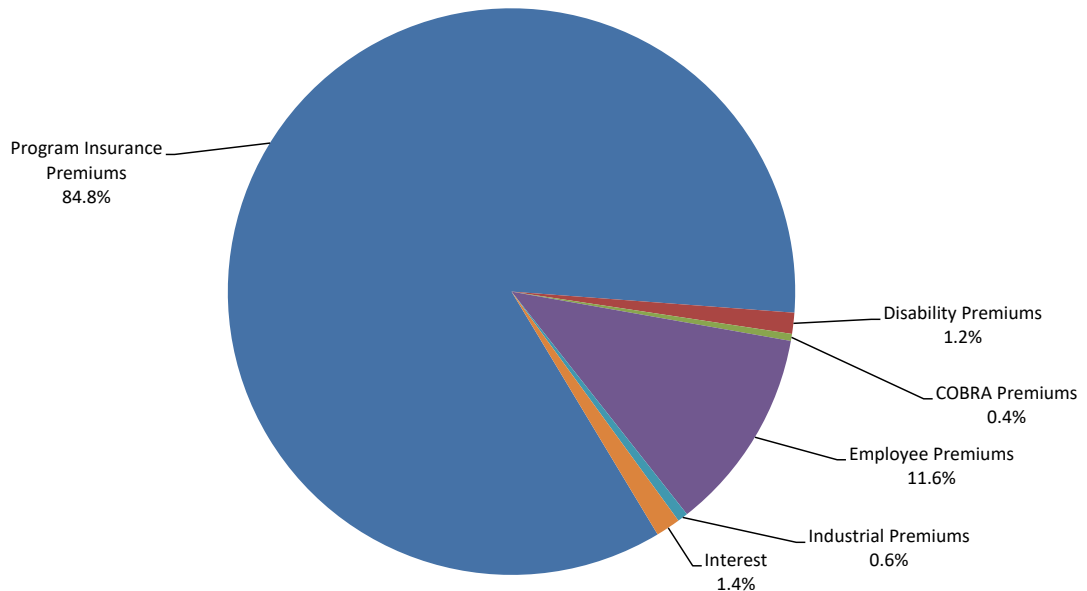
The Internal Service (Self-Insurance) Fund is the only internal service fund used by the District and accounts for the activities associated with the District’s self-insurance plan covering employee health and accident claims. Premiums are charged to the District’s other funds to cover anticipated costs.

Internal Service Fund (Self-Insurance) Financial Overview

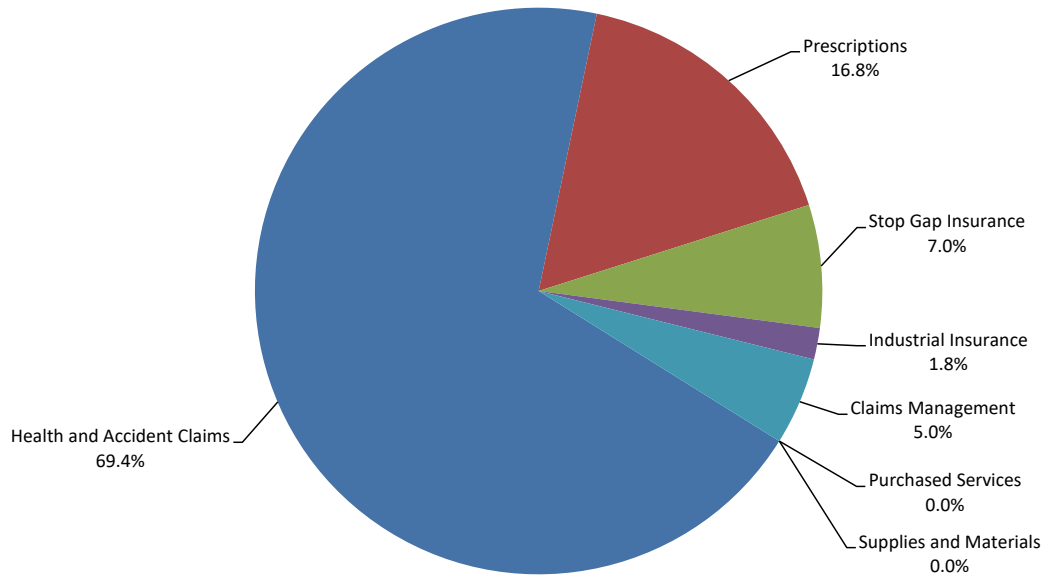


Note: Fund balance amounts are as of June 30.

Self-Insurance Fund Revenue Sources



Self-Insurance Fund Expenditures



JORDAN SCHOOL DISTRICT

FUND 60 - HEALTH, LIFE AND LONG-TERM DISABILITY SELF-INSURANCE

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS

	Actual 2021-22	Actual 2022-23	Actual 2023-24	Final Amended 2024-25	Proposed 2025-26
REVENUES					
Local Sources					
Program Insurance Premiums	\$ 30,624,555	\$ 32,319,985	\$ 32,639,051	\$ 46,280,000	\$ 54,680,000
Disability Premiums	707,545	734,402	758,182	770,000	770,000
COBRA Premiums	221,737	270,070	237,830	280,000	280,000
Employee Premiums	8,923,535	8,995,435	9,195,890	9,760,000	7,460,000
Industrial Premiums	315,147	342,713	378,847	365,000	365,000
Interest	136,413	1,033,492	1,360,005	1,000,000	900,000
Total Local Revenues	<u>40,928,932</u>	<u>43,696,097</u>	<u>44,569,805</u>	<u>58,455,000</u>	<u>64,455,000</u>
EXPENSES					
Health and Accident Claims	33,276,405	34,215,700	36,307,984	44,090,000	46,390,000
Prescriptions	7,218,491	9,664,073	8,533,014	10,420,000	11,200,000
Stop Gap Insurance	2,289,227	3,190,402	4,190,104	4,650,000	4,650,000
Industrial Insurance	803,850	1,132,777	1,267,736	1,231,726	1,231,726
Claims Management	1,853,579	2,879,991	3,157,549	3,227,500	3,337,500
Purchased Services	3,567	1,460	616	1,000	1,000
Supplies, Materials, and Other	540	748	2,722	3,000	3,000
Total Expenses	<u>45,445,659</u>	<u>51,085,151</u>	<u>53,459,725</u>	<u>63,623,226</u>	<u>66,813,226</u>
Excess (Deficiency) of Revenues Over Expenditures	(4,516,727)	(7,389,054)	(8,889,920)	(5,168,226)	(2,358,226)
Retained Earnings, Beginning of Year	<u>35,568,266</u>	<u>31,051,539</u>	<u>23,662,485</u>	<u>14,772,565</u>	<u>9,604,339</u>
Retained Earnings, End of Year	<u>\$ 31,051,539</u>	<u>\$ 23,662,485</u>	<u>\$ 14,772,565</u>	<u>\$ 9,604,339</u>	<u>\$ 7,246,113</u>

Five-Year Summary of Health Insurance Premium Costs

	Note	Actual 2021-22	Actual 2022-23	Actual 2023-24	Final Amended 2024-25	Proposed 2025-26
Total Value Plan Premium						
Single	1	\$ 5,418.60	\$ 5,418.60	\$ 5,418.60	\$ 7,920.12	\$ 8,736.60
Couple	1	8,720.52	8,720.52	8,720.52	13,783.20	15,204.00
Family	1	14,808.48	14,808.48	14,808.48	22,577.04	24,904.44
Employee Pays						
Licensed						
Single	1	\$ 1,065.72	\$ 1,065.72	\$ 1,065.72	\$ 1,065.72	\$ 424.68
Couple	1	1,715.16	1,715.16	1,715.16	1,715.16	726.60
Family	1	2,912.64	2,912.64	2,912.64	2,912.64	1,182.36
Classified						
Single	1	\$ 506.28	\$ 506.28	\$ 506.28	\$ 506.28	\$ 424.68
Couple	1	814.80	814.80	814.80	814.80	726.60
Family	1	1,383.72	1,383.72	1,383.72	1,383.72	1,182.36
Administration						
Single	1	\$ 652.20	\$ 652.20	\$ 652.20	\$ 652.20	\$ 424.68
Couple	1	1,049.52	1,049.52	1,049.52	1,049.52	726.60
Family	1	1,782.24	1,782.24	1,782.24	1,782.24	1,182.36
All Premiums						
District	2	\$ 30,624,555	\$ 32,319,985	\$ 32,639,051	\$ 46,280,000	\$ 54,680,000
Employee	2	8,923,535	8,995,435	9,195,890	9,760,000	7,460,000
% paid by Employees		22.56%	21.77%	21.98%	17.42%	12.01%
Composite	3	\$ 9,852	\$ 9,852	\$ 9,852	\$ 13,944	\$ 16,332

Notes:

- 1) Amounts are annual premiums for a full-time employee on the Value (Base), Advantage/Summit Plan which covers the majority of employees. The District also offers a buy-up plan, part-time, high deductible, HSA, retiree, COBRA, and other options. To figure the amount the District pays, subtract the employee-paid portion from the total premium. In annual negotiations, each employee group chooses whether they want more pay with higher employee premiums or less pay with lower employee premiums. Therefore, each employee group has a different employee-paid premium.
- 2) Amounts are fiscal year totals across all insurance plans, all employee groups, all employee statuses, all options, and all participants.
- 3) The composite rate is the annual rate charged to district programs for each health insurance participant. It may be viewed as an average cost to the District across all plans and participants.

Ten-Year History of Health Care Expenses

<u>Fiscal year</u>	<u>Total Expenses</u>	<u>Percent Growth</u>	<u>Employees' Share of Premium</u>
2016-17	\$ 33,155,231	0.07%	24.87%
2017-18	36,601,660	10.39%	23.93%
2018-19	37,765,262	3.18%	22.97%
2019-20	36,808,517	(2.53%)	23.34%
2020-21	42,946,007	16.67%	22.09%
2021-22	45,445,659	5.82%	22.56%
2022-23	51,085,151	12.41%	21.77%
2023-24	53,459,725	4.65%	21.98%
2023-24 (Final Amended)	63,623,226	19.01%	17.42%
2024-25 (Proposed)	66,813,226	5.01%	12.01%

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**COMPARISON OF LARGE WASATCH FRONT SCHOOL DISTRICTS
Based on Fiscal Year 2023-24**

	<u>Alpine</u>	<u>Canyons</u>	<u>Davis</u>	<u>Granite</u>
Students ¹	84,710	32,733	70,703	58,312
Bond Rating (Fitch, Moody's, S&P) ²	AAA, Aaa, NR	AAA, Aaa, NR	NR, Aa1, AA+	AAA, Aa1, NR
Tax Rate ¹	0.005518	0.005705	0.006228	0.006353
Adjusted Assessed Value ¹	\$ 55,907,911,468	\$ 37,917,386,980	\$ 42,962,491,582	\$ 50,212,982,422
Adjusted Assessed Value / Student	\$ 659,992	\$ 1,158,384	\$ 607,647	\$ 861,109
Estimated Tax Yield / Student	\$ 3,642	\$ 6,609	\$ 3,784	\$ 5,471
Administration Costs ³	\$ 95,102,994	\$ 47,361,002	\$ 82,695,673	\$ 77,055,365
Administration / Student	\$ 1,123	\$ 1,447	\$ 1,170	\$ 1,321
Administration % of Overall Costs ³	10.79%	11.77%	10.06%	10.58%
Instructional Costs ³	\$ 606,528,723	\$ 237,707,265	\$ 551,256,524	\$ 409,567,824
Instruction / Student	\$ 7,160	\$ 7,262	\$ 7,797	\$ 7,024
Instruction % of Overall Costs ³	68.84%	59.07%	67.07%	56.26%
General Fund Overall Costs / Student ¹	\$ 10,401	\$ 12,294	\$ 11,624	\$ 12,485
Avg. Teacher Salary ¹	\$ 71,914	\$ 73,471	\$ 72,996	\$ 74,395
Total Long-term Debt ¹	\$ 778,589,162	\$ 604,581,232	\$ 718,739,284	\$ 492,928,592
Debt / Student	\$ 9,191	\$ 18,470	\$ 10,166	\$ 8,453
Avg. Elem Class Size ¹	26.71	23.36	23.79	24.00
Avg. Secondary Class Size ¹	31.56	30.66	31.16	32.66
Student-Teacher Ratio ¹	24.10	20.60	22.00	19.80

Sources:

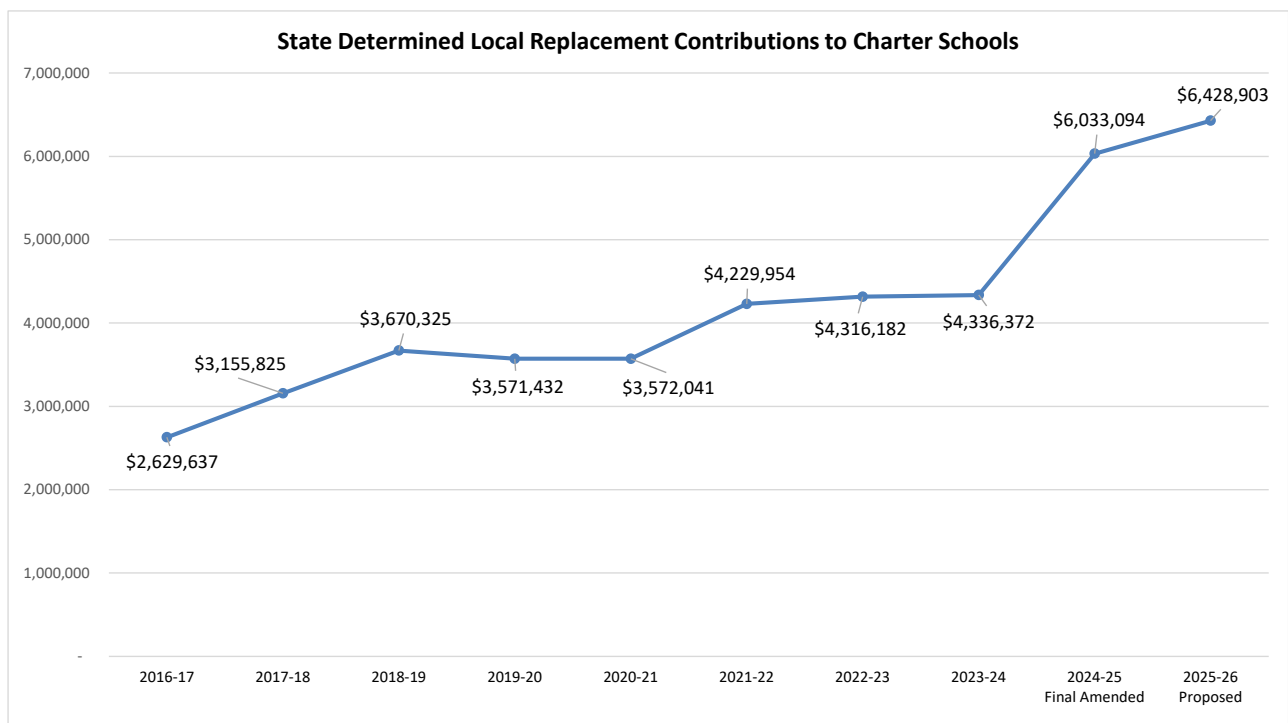
1 - Utah State Board of Education Website - Superintendent's Annual Report 2023-24

2 - Fitch, Moody's, and S&P (NR = no rating)

3 - Utah State Board of Education Website - Annual Financial Reports Summary 2023-24

For purposes of this schedule, the definition of "Administration" is School Administration, plus District Administration, plus Business or Central Services which includes secretaries, clerks, human resources, payroll, purchasing, accounting, communications, and computer systems.

Jordan	Nebo	Salt Lake	Districts Only State Wide	Charter Schools	With Charters State Wide
57,436	43,672	18,966	593,950	79,823	673,773
AAA, Aaa, NR	AAA, Aa2, NR	AAA, Aaa, NR	na	na	na
0.005737	0.007425	0.003964	0.005697	na	na
\$ 44,469,174,372	\$ 19,607,003,171	\$ 46,633,731,322	\$ 543,587,714,992	na	na
\$ 774,239	\$ 448,961	\$ 2,458,807	\$ 915,208	na	na
\$ 4,442	\$ 3,334	\$ 9,747	\$ 5,214	na	na
\$ 60,255,852	\$ 40,524,365	\$ 31,498,686	\$ 732,721,333	\$ 132,024,050	\$ 864,745,383
\$ 1,049	\$ 928	\$ 1,661	\$ 1,234	\$ 1,654	\$ 1,283
9.86%	9.95%	10.82%	10.54%	15.96%	11.12%
\$ 389,452,357	\$ 265,543,749	\$ 165,203,469	\$ 4,339,431,014	\$ 518,974,018	\$ 4,858,405,032
\$ 6,781	\$ 6,080	\$ 8,711	\$ 7,306	\$ 6,502	\$ 7,211
63.74%	65.21%	56.76%	62.43%	62.72%	62.46%
\$ 10,638	\$ 9,325	\$ 15,346	\$ 11,703	\$ 10,366	\$ 11,545
\$ 68,879	\$ 41,225	\$ 84,657	\$ 70,486	\$ 60,481	\$ 69,161
\$ 407,036,886	\$ 476,276,930	\$ 122,791,928	\$ 6,900,368,825	\$ 1,326,115,008	\$ 8,226,483,833
\$ 7,087	\$ 10,906	\$ 6,474	\$ 11,618	\$ 16,613	\$ 12,210
23.00	24.36	20.79	20.18	23.57	20.27
29.06	29.53	28.00	23.97	19.78	23.87
20.80	26.30	17.40	21.10	17.30	20.60



Jordan School District
MINUTES OF BOARD OF EDUCATION MEETING
May 27, 2025

The Board of Education of Jordan School District met in study, general, and closed sessions on Tuesday, May 27, 2025, beginning at 4:00 p.m. at JATC South (Board Conference Room), 12723 S. Park Avenue (2080 West), Riverton, Utah. The sessions were also provided electronically via YouTube.

STUDY SESSION

Those recognized or signed in as present:

Niki George, Board President
Bryce Dunford, First Vice President
Brian W. Barnett, Second Vice President
Erin Barrow, Board Member
Lisa Dean, Board Member
Darrell Robinson, Board Member
Suzanne Wood, Board Member
Anthony Godfrey, Superintendent
John Larsen, Business Administrator
Michael Anderson, Associate Superintendent
Paul Van Komen, BVKTS Law
Carolyn Gough, Administrator of Teaching & Learning
Lisa Robinson, Administrator of Schools
Brad Sorensen, Administrator of Schools
Scott Thomas, Administrator of Auxiliary Services
Sandy Riesgraf, Director, Communications
Dave Rostrom, Director, Facility Services
Ian Roberts, Manager, Facility Capital Outlay
Rebecca Smith, Consultant, Gifted & Talented
Kami Taylor, Assistant Principal, South Jordan Middle School
Kristy Whiteside, Coordinator, Child Development Center
Stacey Worthen, Counseling Consultant, Student Services
Bryan Veazie, Director, District Athletics and Activities
Lisa LeStarge, Administrative Assistant

President George presided and conducted. The Board of Education met in a study session to discuss the following:

A. Gifted & Talented Evaluation Report 2025

Carolyn Gough, Administrator of Teaching & Learning, said this report on the Gifted & Talented program in Jordan District is a requirement by the state as part of the grant application process. She invited Consultant Rebecca Smith to give more information.

Ms. Smith said the USBE Enhancement for Accelerated Students Grant requires a report to the Board of Education explaining how the funds will be spent. She said the grant is approximately \$350,000 and funds are spent on the Advanced Learning Placement for Students (ALPS) program, professional development for teachers, and enrichment opportunities for students.

Ms. Smith explained the mission of the ALPS program which has been operating in Jordan for over 30 years. She highlighted the testing and identification process, ongoing professional development for ALPS teachers, and supplemental resources provided for ALPS classrooms. She also identified the following schools currently housing the ALPS program:

- Jordan Hills, Riverton, and Westland Elementary Schools
- Elk Ridge, Hidden Valley, and Joel P. Jensen Middle Schools

Ms. Smith briefly discussed how the program is advertised, noting that although students may be identified for advanced placement in kindergarten through fifth grades, universal testing is administered in sixth grade and students with high scores are given invitations to participate. She said that there are approximately 900 to 1000 ALPS students each year and the District also offers multiple enrichment opportunities for all students.

Darrell Robinson asked about possible barriers to enrollment in ALPS, and Ms. Smith said that transportation could be a reason more students don't participate as well as the desire to remain with their neighborhood friends or boundary school.

Niki George asked about class offerings at the secondary level and if a magnet school is an option. Dr. Godfrey said that Honors and Advanced Placement (AP) programs are a different track than the ALPS program. Ms. Gough further clarified that ALPS students take more advanced English and Math classes in 7th and 8th grades, preparing them for Honors and AP classes.

It was mentioned there is a waiting list for ALPS and Dr. Godfrey said six teachers in elementary, and one teacher per middle school would be needed to offer more classes. Mr. Robinson expressed the desire to have ALPS expand to every feeder area.

Brian Barnett asked about additional District funds spent on the Gifted & Talented program. Ms. Gough said the District contributes to salaries for specialists, consultants, extra teachers in middle school, and costs associated with universal testing. Dr. Godfrey agreed to send detailed information about costs used to fund elementary and middle school ALPS programs to Board members.

B. Review of Open House for Frog Street Press Curriculum Approval

Lisa Robinson, Administrator of Schools, said the Frog Street Press Curriculum is intended for preschools that are housed in elementary schools for special education purposes. She invited Kristy Whiteside, coordinator of the Child Development Center, to share details of the recent curriculum open house.

Ms. Whiteside said invitations were sent to parents and staff for the open house which was held May 19 through 23, 2025. Twenty people came to the in-person open house (4 parents and 16 staff) and materials were available online for viewing. It was mentioned there is a legal requirement to hold a public open house to view curriculum prior to approval.

President George asked about play-based learning for preschoolers and Ms. Whiteside said the curriculum meets the requirements of the grant for the play-based piece.

All Board members agreed with a vote on the curriculum in the subsequent business meeting.

C. Discussion on Adoption of Wayfinder Curriculum as Per Administrative Policy DE501 Curriculum Adoption and Review Committee

Dr. Godfrey explained the Wayfinder curriculum covers all grade levels, but provides material for school counselors to assess and guide students in future-ready course skills. It includes pre- and post-assessments for 4100 customizable lessons, and is curated to meet the goals of Portrait of a Graduate and the Strategic Plan. Dr. Godfrey said the curriculum focuses on six core skills and helps students be more effective at school. He said it enhances what counselors are already doing and could be used in addition or as a replacement for Social Emotional Learning programs used at individual schools.

Stacey Worthen, Counseling Consultant, said elementary school counselors reviewed the curriculum and the counselor collaborative group will also have opportunity to do so.

Board members spoke positively about the curriculum and Dr. Godfrey said it will be exciting to see its impact over time. He said administration will email all parents and Board members about the opportunity to review the curriculum at a future date.

D. Discussion on West Jordan High School Remodel Progress

Scott Thomas, Administrator of Auxiliary Services, shared information about the West Jordan High School remodel, noting the Board approved a 4-year plan on December 10, 2024. It allows for work to be completed during the summers with year round work on specific areas during the year, while relocating students to portables. He shared an updated timeline and discussed the CMGC process, new to Jordan, to determine a general contractor that will be voted on in tonight's business meeting.

Director of Facilities Dave Rostrom disclosed the estimated cost for the entire process would be \$80 million and updates will be given as the project progresses. He said the company is required to put in a bond to ensure the District's protection.

Erin Barrow asked about the grass being torn up to accommodate portables and Mr. Rostrom explained that contractors have demolition rights.

Brian Barnett asked about housing students during the remodel and Mr. Thomas said the portables are self-contained and the moving process for teachers will be staged for minimal disruption. Dr. Godfrey added that administration will bring back ideas for compensation or alleviating issues with moving teachers into, and back from, the temporary portables.

Bryce Dunford asked if outdated equipment and furniture will be replaced, and Business Administrator John Larsen said the school and District will likely contribute funds to phase a replacement over a period of a few years. President George expressed the desire to include furniture and furnishings in the remodel.

E. Discussion on Esports in Jordan School District

Brad Sorensen, Administrator of Schools, said esports has been approved by the Utah High School Athletic Association (UHSAA) as a sanctioned sport and said it is being brought to the Board for approval in Jordan District. He thanked Esports Committee members: Kami Taylor, assistant principal and esports coordinator; Spencer Campbell, Mark Halladay, and Anthony Muto for their help with getting esports clubs organized in Jordan District.

Bryan Veazie, District Athletics and Activities Director, gave a brief history of esports, noting its increase in popularity and success as a club sport since its initial implementation in high schools and middle schools in 2020. He said stipends pay for head coaches and Ken Garff has been a frontrunner in providing community support and career/college opportunities for competitors.

Mr. Veazie explained the season is January through April, students compete in three online games, and the same UHSAA eligibility rules will apply to this sport as with other school sanctioned sports. He explained the teams are coed and participants compete online in a large venue with spectators, using the platform PlayVS.

Kami Taylor said there are four students competing together in each event, in elimination brackets. Dr. Godfrey thanked Ms. Taylor and explained that coaches, fees and uniforms were funded by the District beginning in 2020, but schools must replace equipment as needed. Dr. Godfrey encouraged Board members to email Mr. Veazie if they want to know more or view a competition.

Niki George said she hopes Jordan will prioritize the socialization aspect of esports and Suzanne Wood added that she is worried about promoting screen time for children. It is intended to vote on the sanctioning of esports in the subsequent business meeting.

F. Enrollment Considerations

Due to the time constraint, it was decided to return to the study session following the general session to discuss Enrollment Considerations.

At 6:18 p.m., the meeting adjourned. The general session started at 6:34 p.m.

GENERAL SESSION

Those recognized or signed in as present:

Niki George, Board President
Bryce Dunford, First Vice President
Brian W. Barnett, Second Vice President
Erin Barrow, Board Member
Lisa Dean, Board Member
Darrell Robinson, Board Member
Suzanne Wood, Board Member
Anthony Godfrey, Superintendent
John Larsen, Business Administrator
Michael Anderson, Associate Superintendent
Paul Van Komen, BVKTS Law
Brad Sorensen, Administrator of Schools
Scott Thomas, Administrator of Auxiliary Services
Paul Bergera, Director, Transportation Services
Mike Haynes, Director, Jordan Education Foundation
Michael Heaps, Director, Information Systems
Kimberly Lloyd, Director, Special Education
Steven Peart, Director, Custodial/Energy Services
Kurt Prusse, Director, Purchasing
Sandy Riesgraf, Director, Communications
David Rostrom, Director, Facility Services
Jason Skidmore, Director, Career & Technical Education
Anthony Muto, Network/Technical Services Manager, Information Systems
David Bowman, Systems/Security Manager, Information Systems
Kami Taylor, Assistant Principal, South Jordan Middle School
Ian Roberts, Manager, Facility Capital Outlay
Bryan Veazie, Director, District Athletics and Activities
Lisa LeStarge, Administrative Assistant
Janet Sanders, President, Jordan Education Association
Katie Irion
Jenny Cowan
Cindy Mitchell
Bryan Call
Amy Ludlow
Cindy DeNamur
Crystal Hansen
Angie Lucas
Meagan Holyoak

President George presided and conducted. She welcomed those present. The following student body officers of South Jordan Middle School conducted a flag ceremony and led everyone in the Pledge of Allegiance: Lilly Hermansen, Mason Carlile, and Alia Carlile. Reverence was given by Ethan Peterson, South Jordan Middle School.

Celebrating South Jordan Middle School

'Uiha Langi, student body officer of South Jordan Middle School, presented information to the Board about the good things happening at this school and reviewed some of the programs and activities in which students and faculty members participate.

Resolutions of Appreciation

Lisa Dean read a Resolution of Appreciation for the following former Jordan District employees who recently passed away:

Michael Richard Cederholm – employed by Jordan District from 2021 to 2025
GayLynn Costley Carling – employed by Jordan District from 1979 to 2012
Steven Dale Moffett – employed by Jordan District from 1998 to 2023
Rodney Wayne Sims – employed by Jordan District from 1999 to 2021
Ressa Lanae Moss Villarreal – employed by Jordan District from 2021 to 2023

Recognitions

Mike Haynes, Director of the Jordan Education Foundation, presented awards for Jordan Outstanding Education Support Professionals for 2024-25. He presented the following recipients with a plaque, small gift, and check for \$1000:

- Bryan Pursell, Transportation Mechanic Senior, Transportation
- Kris Wishart, Administrative Assistant, Purchasing
- Laurel Bigler, Athletic Administrative Assistant, Athletic Secretary
- Luanne Sullivan, Instructional Assistant, South Valley School
- Natalie Terry, Administrative Assistant, Oquirrh Hills Middle School
- Jeff Welch, Custodian, Elk Meadows Elementary School
- Dan Parko, Technology Support Lead, Information Systems
- Allison Kunz, Assistant Full Time Custodian, Custodial
- Susi Liong, Nutrition Manager
- Michelle Emmons, Wellness Room Teacher, Oak Leaf Elementary School
- Carolyn Crow, Speech Therapist, Child Development Center

Board Member Recognitions

Lisa Dean said she attended the recent Language and Culture Services Certification Night at Bingham High School, where awards were presented to 45 students for completing English language classes. She also recognized the West Jordan High and Copper Hills High School Combined Chamber Orchestra for a successful year; and the West Jordan High School girls softball team for winning the 5A State Title for the first time in the school's history.

Darrell Robinson recognized the Mountain Ridge High School percussion ensemble for placing in State competitions and making the semi-finals in the recent World Championships.

Erin Barrow attended the Kauri Sue Hamilton musical "Shrek" and the following events: JATC South plant sale, the Entrepreneur Event at for Career and Technical Education (CTE) students, middle and high school art shows, the United Golf event at Glenmore Golf Course, and the CTE Film and Video Showcase. In addition, she enjoyed the CTE Internship Appreciation Luncheon, the Jordan Retirement Dinner, and the Columbia Elementary School School lunch debt relief event.

Niki George congratulated Majestic Arts Academy for the successful Spring Soiree. She enjoyed many CTE events and attended spring plays at Jordan Hills, Fox Hollow, and Antelope Canyon Elementary Schools.

Bryce Dunford recognized Dr. Anthony Godfrey for his six-year anniversary as Superintendent of Jordan School District. He said hiring Superintendent Godfrey was one of the greatest accomplishments of Mr. Dunford's time on the Board.

Superintendent's Recognitions

Superintendent Godfrey said it is an honor to serve as Superintendent of Jordan District and he expressed gratitude for the Board's support. He recognized all Education Support Professionals for their work in the eleven "job families" in Jordan.

I. Public Comments

A. Public Comments Regarding Non-Agenda Items

Katie Irion, a parent, expressed concern over the banning of the book *Speak* in Jordan School District. She said the message of the book should be taught in a safe environment and she urged Board members to read the book in its entirety.

Jenny Cowan, a parent, is a long-time volunteer on the JSD Literacy Selection Committee. She said she is concerned that Board members are allowing a few complaints to supersede the process of banning books.

Cindy Mitchell, a teacher, expressed concerns over three books that have recently been banned in Jordan District. She said book challenges should be addressed at the school level and asked the Board to revisit the book ban process.

Bryan Call, a parent, said there are unintended consequences for some groups or activities to pay unfair fees for the use of facilities. He asked the Board to consider changing policies to include equal and fair use of buildings.

Amy Ludlow, an employee, asked Board members to consider a pay increase for speech language pathologists in Jordan School District.

Cindy DeNamur, a parent, said she is concerned about building rental fees for club programs. She asked the Board to review rental agreements and related fees.

Crystal Hansen, a parent, spoke against the recent banning of three books in Jordan School District, declaring this will limit learning opportunities for students.

Angie Lucas, a parent, said she trusts librarians and opposes the idea that books should be banned across the District or state. She said the books did not have explicit or inappropriate content and shouldn't have been banned.

Meagan Holyoak, an employee, spoke on behalf of the Intermountain Percussion Association. The Association expressed concern over costs associated with rental and custodial fees for hosting events in Jordan District schools.

President George invited Mr. Larsen, business administrator, to read comments submitted to boardcomments@jordandistrict.org. Mr. Dunford asked Mr. Larsen to forward these emails to each Board member and Mr. Larsen gave a brief summary of the contents.

Mr. Larsen said the following individual's comments pertained to two books, *Speak* by Laurie Halse Anderson and *Story of a Girl* by Sara Zarr. Each wrote in favor of retaining these books in school libraries.

Rihannah Jenson

Melissa Zuckerman
Douglas Hendricks
LynnDell Watson
Luca Hillary
Wendi Stewart
Denise Anderson
Jan Deelstra
Jennifer Nielsen
Rachel Frost
Sydna Graf

Another written comment, from Wendy Berrett, requested additional pay for speech language pathologists in Jordan District.

II. **General Business – Consent Agenda**

A. **Motion to Approve Consent Agenda Items**

1. **Minutes**

Minutes of the Board of Education meetings held April 22, 2025; May 5, 2025; and May 13, 2025 were presented to the Board of Education for approval.

2. **Revised Board Meeting Calendar 2025-26**

A revised 2025-26 Board Meeting Calendar was presented to the Board of Education for approval. A copy of the revised 2025-26 Board Meeting Calendar is attached at the conclusion of these minutes (Attachment 1)

3. **Esports in Jordan School District**

A document was provided to the Board of Education with information about esports and requesting esports be sanctioned as an official activity in Jordan School District.

MOTION: It was moved by Lisa Dean and seconded by Darrell Robinson to approve Consent Agenda items A1 through A3, as recommended.

Mr. Dunford gave a reminder that esports has been sanctioned by the Utah High School Activities Association and this motion will make it a sanctioned sport in Jordan District.

Suzanne Wood expressed concern about screen time for students and asked for a substitute motion to split items one and two from item three on the Consent Agenda.

SUBSTITUTE

MOTION: It was moved by Lisa Dean and seconded by Bryce Dunford to approve Consent Agenda items A1 through A2, as recommended. The motion passed unanimously.

MOTION: It was moved by Lisa Dean and seconded by Bryce Dunford to approve Consent Agenda item A3, as recommended.

President George said esports is the opportunity to give students a chance to shine in a different arena.

Bryce Dunford called the question and the motion passed with a vote of six to one. Ms. Wood cast the dissenting vote.

B. Motion to Accept Consent Agenda Items

1. Expenditures

Expenditures for the month of April 2025 were provided to the Board of Education.

2. Financial Statement

The financial statement through April 30, 2025, was provided to the Board of Education. A copy is attached at the conclusion of these minutes. (Attachment 2)

3. Personnel – Licensed and Education Support Professionals

Personnel changes for the month of April 2025 were provided to the Board of Education.

4. Recommendation to Issue Certificates for Home Instruction

It was recommended that the students whose parents have filed affidavits pursuant to Utah Code 53G-6-204 shall be issued certificates excusing them from attending public school.

5. Non-Compliance Report

MOTION: It was moved by Lisa Dean and seconded by Erin Barrow to accept Consent Agenda items B1 through B5, as recommended. The motion passed with a unanimous vote.

III. Bid Recommendations

A. <u>School or Department</u>	<u>Items for Bid</u>
Mountain Creek Middle School	HP Chromebooks & Licenses
<u>Bidders</u>	<u>Amount of Bid</u>
Bluum USA, Inc.	\$85,533.00
Howard Technology Solutions	
Software House International (SHI)	
Trafera	
VLCM	

Purpose: To provide Chromebooks and Chrome OS licenses for Mountain Creek Middle School.

Budget: TSSA and Classroom Software

Recommendation: It was recommended awarding the contract to the lowest responsive, responsible and acceptable bidder, Software House International (SHI). The company will provide the best value to the District.

MOTION: It was moved by Erin Barrow and seconded by Lisa Dean to approve the bid for HP Chromebooks & Licenses at Mountain Creek Middle School, as recommended. The motion passed unanimously.

B. <u>School or Department</u>	<u>Items for Bid</u>
Career & Technical Education Services	CTE Computer Labs
<u>Bidders</u>	<u>Amount of Bid</u>
Bluum USA, Inc.	\$352,296.15
Connections	
Howard Technology Solutions	
Insight Public Sector	

Software House International (SHI)
Trafera
VLCM

Purpose: To replace the older computers in the CTE Computer Labs at six secondary schools.

Budget: CTE Business, Engineering & Manufacturing Technology Funds, and the Perkins Grant

Recommendation: It was recommended awarding the contract to the lowest responsive, responsible and acceptable bidder, Software House International (SHI). The company will provide the best value to the District.

MOTION: It was moved by Erin Barrow and seconded by Suzanne Wood to approve the bid for CTE Computer Labs at Career & Technical Education Services, as recommended. The motion passed unanimously.

C. School or Department
Information Systems

Items for Bid
Google Workspace for Education Plus Licenses

Bidders
CDW – Government
Cache Valley Electric
Five Star Technology Solutions
Lenovo
Software House International (SHI)
Trafera
Vivacity Tech

Amount of Bid
\$455,522.34 (over 3 years)

Purpose: To upgrade the existing Google Workspace for Education Fundamentals to Google Workspace for Education Plus, which provides advanced administration controls, security features, deeper analytics, and increased storage.

Budget: Information Systems Contracted Software Budget

Recommendation: It was recommended awarding the contract to the lowest responsive, responsible and acceptable bidder, Software House International (SHI). The company complied with the specifications, terms, and conditions outlined in the bid documents. This is for a three (3) year contract.

MOTION: It was moved by Darrell Robinson and seconded by Brian Barnett to approve the bid for Google Workspace for Education Plus Licenses at Information Systems, as recommended.

David Bowman, system/securities manager, said this program impacts classrooms, accessibility, and security. Dr. Godfry added that it addresses many security concerns and will be a great advantage to employees and students.

President George called for a vote on the Google Workspace for Education Plus Licenses. The motion passed unanimously.

D. School or Department
Special Education

Items for Bid
Comprehensive Individually Administered Academic Achievement Tests

<u>Bidders</u>	<u>Amount of Bid</u>
NCS Pearson, Inc. (WIAT-4)	\$372,393.05 (over 5 years)
Riverside Insights (Woodcock-Johnson V)	

Purpose: Per the Disabilities Education Act (IDEA) 20 U.S.C. § 1414(b)(2)(c), the Special Education Department is required to provide a comprehensive academic evaluation as part of the process for determining whether a student qualifies for special education services.

Budget: Special Education General Budget

Recommendation: It was recommended awarding the contract to the lowest responsive bidder, NCS Pearson, Inc. They complied with the specifications, terms, and conditions outlined in the RFP documents. The evaluation committee made the recommendation based on the results of the evaluation process and final ratings of the proposals. This is a five (5) year contract.

E.	<u>School or Department</u> Special Education	<u>Items for Bid</u> Complete Stand-Alone Preschool Curriculum
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<u>Bidders</u>	<u>Amount of Bid</u>
Frog Street Press	\$249,964.00 (over 5 years)
High Scope Educational Research	
Kaplan Early Learning	
McGraw-Hill	
SAVVAS	
Teaching Strategies	

Purpose: To adopt a new stand-alone curriculum for preschools districtwide.

Budget: Preschool Special Education

Recommendation: It was recommended awarding the contract to the best overall value curriculum, Frog Street Press. They complied with the specifications, terms, and conditions outlined in the RFP documents. The evaluation committee made the recommendation based on the results of the evaluation process and the final ratings of the proposals.

MOTION: It was moved by Suzanne Wood and seconded by Bryce Dunford to approve the bids for Comprehensive Individually Administered Academic Achievement Tests and Complete Stand-Alone Preschool Curriculum at Special Education, as recommended. The motion passed unanimously.

Ms. Wood noted the Evaluation Committee reviewed each program using 23 technical criteria without disclosure of the cost. She expressed her appreciation of this evaluation process and the resulting curriculum decision.

F.	<u>School or Department</u> Facility Services	<u>Items for Bid</u> Construction Management/General Contractor (CM/GC) Services for West Jordan High School Renovations
----	---	--

<u>Bidders</u>	<u>Amount of Bid</u>
Hogan & Associates Construction	\$3,413,000.00
Hughes General Contractors	
Mahas Construction	
Willmeng Construction	

Westland Construction

Purpose: To provide construction management/general contractor services for the renovations at West Jordan High School.

Budget: Capital Improvement for West Jordan High School

Recommendation: It was recommended awarding the contract to the services providing the best overall value, Westland Construction. The company complied with the specifications, terms, and conditions outlined in the RFP documents. The evaluation committee made the recommendation based on the results of the evaluation process and the final ratings of the proposals.

MOTION: It was moved by Lisa Dean and seconded by Erin Barrow to approve the bid for Construction Management/General Contractor (CM/GG) Services for renovations at West Jordan High School, as recommended. The motion passed unanimously.

IV. **Special Business**

A. Recommendation to Approve 2025-26 Negotiated Agreement for Licensed Employees

President George called for a motion on the 2025-26 Negotiated Agreement for Licensed Employees.

MOTION: It was moved by Bryce Dunford and seconded by Lisa Dean to approve 2025-26 Negotiated Agreement for Licensed Employees.

Public Comment

Janet Sanders, Jordan Education Association president, thanked the Board for their respect, cooperation, and the positive and fair negotiations process this year.

President George called for a vote on the aforementioned motion. The motion passed unanimously.

A copy of this agreement is attached at the conclusion of these minutes (Attachment 3)

B. Recommendation to Approve 2025-26 Negotiated Agreement for Education Support Professionals

President George called for a motion on the 2025-26 Negotiated Agreement for Education Support Professionals.

MOTION: It was moved by Darrell Robinson and seconded by Brian Barnett to approve 2025-26 Negotiated Agreement for Education Support Professionals (ESP).

Public Comment

No patrons signed up to address the Board regarding this Special Business item and no patrons accepted the invitation to speak.

President George called for a vote on the motion to Approve the 2025-26 ESP Negotiated Agreement. The motion passed unanimously.

Darrell Robinson expressed appreciation for ESPs in Jordan District, calling them “silent heroes.”

Dr. Godfrey said both negotiated agreements were recently emailed to employees and a follow-up email will be sent announcing that the agreements were ratified. Administrators will be notified separately with information on administrative 2025-26 salary adjustments.

A copy of this agreement is attached at the conclusion of these minutes (Attachment 4)

C. Recommendation to Approve Revisions to Administrative Policy AA418 *Discipline of Students – Staff Responsibilities*.

Brian Barnett requested a motion combining Special Business Items C, D, and E and Board members agreed.

Public Comment

No patrons signed up to address the Board regarding this Special Business item and no patrons accepted the invitation to speak.

D. Recommendation to Approve Revisions to Administrative Policy AS67 *Discipline of Students*.

Public Comment

No patrons signed up to address the Board regarding this Special Business item and no patrons accepted the invitation to speak.

E. Recommendation to Approve Revisions to Administrative Policy DP378 *Employee Code of Conduct*

Public Comment

No patrons signed up to address the Board regarding this Special Business item and no patron accepted the invitation to speak.

MOTION: It was moved by Brian Barnett and seconded by Suzanne Wood to approve revisions to Administrative Policy AA418 *Discipline of Students – Staff Responsibilities*; Administrative Policy AS67 *Discipline of Students*; and Administrative Policy DP378 *Employee Code of Conduct*.

A copy of Policies AA418, AS67, and DP378 is attached at the conclusion of these minutes (Attachments 5,6, and 7)

Mr. Barnett gave a reminder that administration will create a video that will be presented in the fall to all faculties. Dr. Godfrey added that this will be added to Crucial Concerns and Policies for employees.

F. Recommendation to Approve Revisions to Administrative Policy DP380 *Maternity/Parent Leave*

President George called for a motion on Revisions to Administrative Policy DP380.

MOTION: It was moved by Lisa Dean and seconded by Suzanne Wood to approve revisions to Administrative Policy DP380 *Maternity/Parent Leave*.

Public Comment

No patrons signed up to address the Board regarding this Special Business item and no patrons accepted the invitation to speak.

President George called for a vote on the motion to approve revisions to Administrative Policy DP380. The motion passed unanimously.

A copy of Policy DP380 is attached at the conclusion of these minutes (Attachment 8)

G. Recommendation to Approve Revisions to Board Policy GP104 Board Officers and Appendix Procedures for the Election of Board Officers

President George called for a motion on Revisions to Board Policy GP104.

MOTION: It was moved by Suzanne Wood and seconded by Bryce Dunford to approve Revisions to Board Policy GP104 *Board Officers and Appendix Procedures for the Election of Board Officers*.

Public Comment

No patrons signed up to address the Board regarding this Special Business item and no patrons accepted the invitation to speak.

President George called for a vote on the motion to approve revisions to Board Policy GP104. The motion passed unanimously.

A copy of Board Policy GP104 is attached at the conclusion of these minutes (Attachment 9)

V. Information Items

A. Superintendent's Report

Superintendent Godfrey invited Board members to a seminar discussing features of the new Google program. This event will be held June 9, 2025 at 1:00 p.m. at the Auxiliary Services Building. Dr. Godfrey also thanked the Board for supporting all the good things happening in the District.

VI. Discussion Items

A. Committee Reports and Comments by Board Members

Brian Barnett gave the updates on completed items assigned to the Facilities Committee:

- 1) Midas Creek Elementary School feeder alignment – options are ready to present to the Board
- 2) Properties to be surplussed – the Committee recommends retaining all properties at this time
- 3) Review of boundary change map to reduce bus routes – the Committee recommends Transportation Director Paul Bergera be involved in future discussions about boundary changes
- 4) Boundary change triggers – a report will follow in tonight's subsequent study session. Ms. George recommended a more thorough study in a future meeting.
- 5) Potential boundary changes to relieve crowding at Sunset Ridge Middle School – this could be discussed conceptually in the fall. President George suggested adding this to the June 10, 2025 agenda.

Lisa Dean gave a reminder about the Jordan Education Foundation Links to Schools Golf Classic on June 26, 2025 at Glenmore Golf Course. She reported that Salt Lake County Parks and Recreation will be making the "My County Rec Pass" program available once again to children from birth to 18 years old.

Darrell Robinson requested a study of the District's facility rental policies.

President George gave a reminder of the Joint Legislative Committee pre-delegate assembly to be held June 6, 2025 at 6:00 p.m. and the delegate assembly for voting members to be held June 7, 2025.

MOTION: At 8:55 p.m., it was moved by Lisa Dean and seconded by Brian Barnett to adjourn the meeting and return to the study session. The motion passed unanimously and the study session resumed at 9:26 p.m.

STUDY SESSION, Continued

Those recognized or signed in as present:

Niki George, Board President
Bryce Dunford, First Vice President
Brian W. Barnett, Second Vice President
Erin Barrow, Board Member
Lisa Dean, Board Member
Darrell Robinson, Board Member
Suzanne Wood, Board Member
Anthony Godfrey, Superintendent
John Larsen, Business Administrator
Michael Anderson, Associate Superintendent
Paul Van Komen, BVKTS Law
Lisa LeStarge, Administrative Assistant

President George presided and conducted. The Board of Education continued its study session to discuss the following:

F. Enrollment Considerations

Brian Barnett said the Facilities Committee was given the assignment to research and identify potential trigger points for considering boundary changes. He shared a draft with guidelines on enrollment considerations for growth or decline and additional potential boundary considerations, specifying that boundary changes are difficult and should be considered after other resolutions have been considered.

Dr. Michael Anderson, Associate Superintendent, explained the document and the formula being proposed for evaluating school enrollment annually. This would be used to identify schools to be placed on an 'Aware List' for growth or decline. After District Administration reviews schools on the list, considering long-term development and other factors, they may make recommendations to the Facilities Committee for a 'Potential Action List', for consideration of remedies to alleviate enrollment issues. The Facilities Committee would bring recommendations to Board for further consideration and possible action.

Dr. Anderson said an updated enrollment forecast is presented to the Board annually in October and Mr. Dunford suggested representing this in a gradient color format, identifying extremes in enrollment (both growth and decline) in red, with green representing acceptable enrollment levels. He also asked for a capacity document with each school's information on a separate page. Dr. Anderson said this has been completed and is currently in draft form.

President George requested an email to individual Board members when schools in their district are placed on the Aware List. Board members discussed the Consideration for Growth process and timeline for enrollment updates. There were differing opinions on the general process, and Mr. Dunford expressed the desire to be personally involved with proposals for schools on the Aware List, prior to a recommendation from the Facilities Committee or administration.

Dr. Godfrey explained the current process was created for staff to give the Board valuable and accurate information to inform enrollment decisions, with the opportunity for Board members to modify staff recommendations. He asked if Board members wish to adjust the timeline to receive enrollment updates.

After further discussion about the order of operations concerning enrollment and boundary considerations, Lisa Dean made the following motion:

MOTION: It was moved by Lisa Dean and seconded by Suzanne Wood that any Board members who would like to make revisions to the draft Trigger Point document, may submit a revised version prior to the June 10, 2025 study session. The motion passed unanimously.

President George asked everyone to come prepared to discuss this further at the June 2025 study session and Mr. Barnett thanked Dr. Anderson and his staff for their efforts.

MOTION: At 10:47 p.m., it was moved by Erin Barrow and seconded by Brian Barnett to go into closed session. The motion passed with a unanimous vote.

CLOSED SESSION

Those recognized or signed-in as present:

Niki George, Board President
Bryce Dunford, First Vice President
Brian W. Barnett, Second Vice President
Erin Barrow, Board Member
Lisa Dean, Board Member
Darrell Robinson, Board Member
Suzanne Wood, Board Member
Anthony Godfrey, Superintendent
John Larsen, Business Administrator
Michael Anderson, Associate Superintendent
Paul Van Komen, BVKTS Law

President George presided and conducted. The Board of Education met in a closed session to discuss the character, professional competence, or physical or mental health of an individual; property, potential litigation, negotiations, and security measures. The closed session discussion was recorded and archived.

MOTION: At 10:53 p.m., it was moved by Bryce Dunford and seconded by Brian Barnett to adjourn the meeting. The motion passed with a unanimous roll call vote.

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Attachments



May 2025

Gross Payroll		\$ 40,187,371.93
Net Pay Deposit		\$ 29,493,087.39
Deductions through Accounts Payable		\$ 1,948,504.96
Payday	Federal Tax Withheld	\$ 3,362,023.24
Payday	FICA Tax Withheld	\$ 2,391,160.00
Payday	Medicare Tax Withheld	\$ 559,223.60
	Total Accounts Payable	\$ 6,312,406.84
Deduction ACH		\$ 332,569.84
Deductions through Accounts Payable		\$ 1,948,504.96
Deductions - Insurance Journal Entry		\$ 824,503.89
Deductions - Flexible Spending money wired		\$ 139,072.86
Deductions - URS		\$ 985,116.11
Deductions - TSA		\$ 148,262.39
Month End - Federal Tax Withheld		\$ 1,401.56
Month End - FICA Tax Withheld		\$ 3,576.18
Month End - Medicare Tax Withheld		\$ 836.35
Overpayment refund		(183.62)
Garnishment refund		(1,382.82)
ACH refund		(400.00)
Total Transfer to Payroll Account		\$ 29,825,657.23
Total Transfer to Accounts Payable		\$ 10,361,714.70
Total Deposits		\$ 40,187,371.93

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Sarah Palmer
Director, Payroll

April Gaydosh
Executive Director, Human Resources

John Larsen
Business Administrator

Jordan School District
FINANCIAL REPORT - MAY 2025

Summary of Funds and Functions Fund # Name

		<u>Examples of Activity</u>
10	General Fund (aka Maintenance and Operations)	K-12 instruction, support services offices
23	Non K-12 Fund	Pre-school, Adult Education, Community Education, coaches/advisor stipends
31	Debt Service Fund	General Obligation Bonds repayment
32	Capital Projects Fund (aka Capital Outlay)	Major construction and maintenance projects; land, bus, and equipment purchases
51	Nutrition Services Fund (aka School Lunch)	School breakfast and lunch sales and all associated costs
60	Health and Accident Self-Insurance Fund	Health, life, disability, and industrial insurance premiums and claims
75	Jordan Education Foundation Fund	Donations earmarked for Foundation

<u>Expenditure Function #</u>	<u>Name</u>	<u>Examples of Activity</u>
1000	Instruction	Student classroom costs; teachers, substitutes, textbooks, supplies, etc.
2100	Support Services - Students	Nurses, psychologists, counselors, Guidance, Planning and Student Services
2200	Support Services - Instructional Staff	Curriculum, teacher professional development, media centers, testing
2300	Support Services - District Administration	Board of Education, superintendent, area administrators of schools
2400	Support Services - School Administration	Principals, assistant principals, office staff, registrars, school postage
2500	Support Services - Business	Business administrator, Accounting, Payroll, Purchasing
2600	Support Services - Operations and Maintenance	Utilities, Custodial, Maintenance, Central Warehouse, property management
2700	Support Services - Transportation	Student transportation to and from school, field trips
2800	Support Services - Other Central	Human Resources, Information Systems, Communications, Insurance Services
3100	Food Services	Nutrition Services
3300	Community Services	Pre-School, Adult Education, Community Education, coaches/advisor stipends, Foundation
4000	Facilities Acquisition and Construction	Major construction and maintenance projects; land, bus, and equipment purchases
5100	Debt Services	Repayment of bonds
8000	Foundation Donations	Donations earmarked for Foundation

Description	2024-25 Revised Budget	Encumbered Amount Monthly	May 2024-25 Activity	2024-25 FYTD Activity	Unencumbered Balance Remaining	Percent
10 MAINTENANCE & OPERATIONS						
1000 LOCAL REVENUE						
AD VALOREM TAXES	155,536,050.00	0.00	522,040.84	156,203,886.80	-667,836.80	-0.43%
AD VALOREM TAXES	18,663,950.00	0.00	1,846,493.48	15,753,235.50	2,910,714.50	15.60%
TUITIONS	1,427,657.00	0.00	53,837.31	1,346,530.85	81,126.15	5.68%
INVESTMENT EARNINGS	13,000,000.00	0.00	1,853,561.18	17,969,783.78	-4,969,783.78	-38.23%
FOUNDATION	0.00	0.00	0.00	1,800.00	-1,800.00	0.00%
ACTIVITY	115,000.00	0.00	0.00	-116,686.94	231,686.94	201.47%
OTHER LOCAL REVENUE	8,496,364.07	0.00	2,080,458.06	8,737,179.72	-240,815.65	-2.83%
LOCAL REVENUE	197,239,021.07	0.00	6,356,390.87	199,895,729.71	-2,656,708.64	-1.35%
3000 STATE REVENUE						
STATE REVENUE	192,877,609.53	0.00	14,720,508.74	187,361,054.10	5,516,555.43	2.86%
RESTRICTED GRANT OPTIONAL	76,241,093.82	0.00	5,561,077.36	70,682,217.53	5,558,876.29	7.29%
RESTRICTED GRANT VOC & OTHER	27,319,568.49	0.00	1,483,998.45	25,628,588.34	1,690,980.15	6.19%
UNRESTRICTED GRANT BASIC PROG	31,546.23	0.00	1,098.66	31,047.56	498.67	1.58%
RESTRICTED GRANT BASIC PROG	11,764,354.67	0.00	1,088,824.28	11,977,093.19	-212,738.52	-1.81%
RESTRICTED GRANT SPEC PURPOSE	39,165,458.09	0.00	1,229,226.37	36,061,594.43	3,103,863.66	7.93%
SCHOOL BLDG FOUNDATION AID	2,633,500.94	0.00	63,825.57	1,777,219.04	856,281.90	32.51%
MISCELLANEOUS STATE PROGRAMS	1,059,818.18	0.00	0.00	591,705.18	468,113.00	44.17%
SUPPLEMENTAL APPROPRIATIONS	47,078,027.51	0.00	3,542,213.39	40,717,898.93	6,360,128.58	13.51%
MISCELLANEOUS STATE REVENUE	463,774.51	0.00	0.00	451,690.20	12,084.31	2.61%
STATE REVENUE	398,634,751.97	0.00	27,690,772.82	375,280,108.50	23,354,643.47	5.86%
4000 FEDERAL REVENUE						
UNRESTRICTED GRANT THRU STATE	768,758.82	0.00	45,262.08	275,524.82	493,234.00	64.16%
RESTRICTED GRANT DIRECT	621,784.38	0.00	0.00	450,077.02	171,707.36	27.62%

Description	2024-25 Revised Budget	Encumbered Amount	May 2024-25 Monthly Activity	2024-25 FYTD Activity	2024-25 Balance Remaining	Unencumbered	Percent
RESTRICTED GRANT THRU STATE	16,776,824.23	0.00	7,749,428.32	12,222,027.16	4,554,797.07		27.15%
FEDERAL REVENUE OTHER AGENCIES	471,506.79	0.00	16,567.75	96,721.10	374,785.69		79.49%
FEDERAL NCLB	4,281,292.93	0.00	736,288.27	1,880,273.06	2,401,019.87		56.08%
FEDERAL NCLB	74,454.04	0.00	0.00	23,593.99	50,860.05		68.31%
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FEDERAL REVENUE	22,994,621.19	0.00	8,547,546.42	14,948,217.15	8,046,404.04	34.99% 10	MAINTENANCE & OPERATIONS
5000	OTHER LOCAL SOURCES						
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TRANSFER IN FROM OTHER FUNDS	-437,486.00	0.00	0.00	0.00	-437,486.00		100.00%
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OTHER LOCAL SOURCES	-437,486.00	0.00	0.00	0.00	-437,486.00		100.00%
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MAINTENANCE & OPERATIONS	618,430,908.23	0.00	42,594,710.11	590,124,055.36	28,306,852.87		4.58%
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21	STUDENT ACTIVITIES FUND						
1000	LOCAL REVENUE						
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TUITIONS	0.00	0.00	-6,193.25	0.00	0.00		0.00%
INVESTMENT EARNINGS	430,000.00	0.00	19.40	1,486.48	428,513.52		99.65%
FOUNDATION	200,000.00	0.00	370,924.66	3,802,228.94	-3,602,228.94		-1,801.11%
ACTIVITY	14,250,000.00	0.00	499,402.21	5,295,113.74	8,954,886.26		62.84%
OTHER LOCAL REVENUE	7,000,000.00	0.00	855,022.70	10,307,284.70	-3,307,284.70		-47.25%
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LOCAL REVENUE	21,880,000.00	0.00	1,719,175.72	19,406,113.86	2,473,886.14		11.31%
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STUDENT ACTIVITIES FUND	21,880,000.00	0.00	1,719,175.72	19,406,113.86	2,473,886.14		11.31%
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Description	2024-25 Revised Budget	Encumbered Amount	May 2024-25 Monthly Activity	2024-25 FYTD Activity	2024-25 Unencumbered Balance Remaining	Percent
1000 LOCAL REVENUE						
AD VALOREM TAXES	30,342,363.00	0.00	0.00	0.00	30,342,363.00	100.00%
LOCAL REVENUE	30,342,363.00	0.00	0.00	0.00	30,342,363.00	100.00%
TAX INCREMENT	30,342,363.00	0.00	0.00	0.00	30,342,363.00	100.00%
DEBT SERVICE 1000 LOCAL REVENUE						31
AD VALOREM TAXES	16,413,898.00	0.00	60,541.31	16,388,156.26	25,741.74	0.16%
AD VALOREM TAXES	1,966,102.00	0.00	193,254.84	1,648,740.74	317,361.26	16.14%
INVESTMENT EARNINGS	450,000.00	0.00	6,122.79	69,427.60	380,572.40	84.57%
LOCAL REVENUE	18,830,000.00	0.00	259,918.94	18,106,324.60	723,675.40	3.84%
DEBT SERVICE	18,830,000.00	0.00	259,918.94	18,106,324.60	723,675.40	3.84%
32 CAPITAL OUTLAY						
1000 LOCAL REVENUE						
AD VALOREM TAXES	46,808,530.40	0.00	155,845.84	46,266,401.59	542,128.81	1.16%
AD VALOREM TAXES	5,620,366.59	0.00	546,817.78	4,665,139.25	955,227.34	17.00%
INVESTMENT EARNINGS	3,500,000.00	0.00	47,402.72	628,463.67	2,871,536.33	82.04%
ACTIVITY	100,000.00	0.00	1,597.35	142,568.10	-42,568.10	-42.57%
LOCAL REVENUE	56,028,896.99	0.00	751,663.69	51,702,572.61	4,326,324.38	7.72%
3000 STATE REVENUE						
SCHOOL BLDG FOUNDATION AID	236,189.00	0.00	17,143.32	219,045.73	17,143.27	7.26%

Description	2024-25 Revised Budget	Encumbered Amount	May 2024-25 Monthly Activity	2024-25 FYTD Activity	Unencumbered Balance Remaining	Percent
STATE REVENUE	236,189.00	0.00	17,143.32	219,045.73	17,143.27	7.26%
4000 FEDERAL REVENUE						
RESTRICTED GRANT DIRECT	106,656.56	0.00	0.00	106,656.56	0.00	0.00%
FEDERAL REVENUE OTHER AGENCIES	419,258.00	0.00	633,119.94	846,446.31	-427,188.31	-101.89%
FEDERAL REVENUE	525,914.56	0.00	633,119.94	953,102.87	-427,188.31	-81.23%
32 CAPITAL OUTLAY						
5000 OTHER LOCAL SOURCES						
SALE OF FIXED ASSETS	50,000.00	0.00	2,445.82	2,258,265.53	-2,208,265.53	-4,416.53%
OTHER LOCAL SOURCES	50,000.00	0.00	2,445.82	2,258,265.53	-2,208,265.53	-4,416.53%
CAPITAL OUTLAY	56,841,000.55	0.00	1,404,372.77	55,132,986.74	1,708,013.81	3.00%
51 SCHOOL FOODS						
1000 LOCAL REVENUE						
INVESTMENT EARNINGS	725,000.00	0.00	0.00	0.00	725,000.00	100.00%
FOOD SERVICES REVENUE	9,090,042.95	0.00	840,746.12	8,700,348.77	389,694.18	4.29%
OTHER LOCAL REVENUE	31,000.00	0.00	5,259.00	26,188.83	4,811.17	15.52%
LOCAL REVENUE	9,846,042.95	0.00	846,005.12	8,726,537.60	1,119,505.35	11.37%
3000 STATE REVENUE						
RESTRICTED GRANT VOC & OTHER	3,800,000.00	0.00	390,143.25	3,254,417.25	545,582.75	14.36%
STATE REVENUE	3,800,000.00	0.00	390,143.25	3,254,417.25	545,582.75	14.36%

Description	2024-25 Revised Budget	Encumbered Amount	May 2024-25 Monthly Activity	2024-25 FYTD Activity	Unencumbered Balance Remaining	Percent
4000 FEDERAL REVENUE						
RESTRICTED GRANT THRU STATE	10,319,639.90	0.00	952,104.70	7,717,806.42	2,601,833.48	25.21%
FEDERAL REVENUE	10,319,639.90	0.00	952,104.70	7,717,806.42	2,601,833.48	25.21%
SCHOOL FOODS	23,965,682.85	0.00	2,188,253.07	19,698,761.27	4,266,921.58	17.80%
HEALTH & ACCIDENT SELF INSURED						60
1000 LOCAL REVENUE						
INVESTMENT EARNINGS	1,000,000.00	0.00	0.00	0.00	1,000,000.00	100.00%
OTHER LOCAL REVENUE	57,455,000.00	0.00	4,920,501.80	46,541,546.12	10,913,453.88	18.99%
LOCAL REVENUE	58,455,000.00	0.00	4,920,501.80	46,541,546.12	11,913,453.88	20.38%
HEALTH & ACCIDENT SELF INSURED	58,455,000.00	0.00	4,920,501.80	46,541,546.12	11,913,453.88	20.38%
75 FOUNDATION						
1000 LOCAL REVENUE						
INVESTMENT EARNINGS	55,000.00	0.00	0.00	0.00	55,000.00	100.00%
LOCAL REVENUE	55,000.00	0.00	0.00	0.00	55,000.00	100.00%
5000 OTHER LOCAL SOURCES						
TRANSFER IN FROM OTHER FUNDS	437,486.00	0.00	0.00	0.00	437,486.00	100.00%
OTHER LOCAL SOURCES	437,486.00	0.00	0.00	0.00	437,486.00	100.00%

Description	2024-25 Revised Budget	Encumbered Amount Monthly	May 2024-25 Activity FYTD	2024-25 Activity FYTD	Unencumbered Balance Remaining	Percent
8000 CHALLENGE RACE						
CHALLENGE RACE	2,000,000.00	0.00	14,822.35	648,135.78	1,351,864.22	67.59%
	0.00	0.00	5,500.00	352,316.94	-352,316.94	0.00%
AEROSPACE PROGRAM	0.00	0.00	20,898.80	1,111,248.12	-1,111,248.12	0.00%
CHALLENGE RACE	0.00	0.00	2,700.00	281,762.72	-281,762.72	0.00%
DECA	0.00	0.00	4,800.00	434,735.00	-434,735.00	0.00%
MUSIC PROGRAM	0.00	0.00	300.00	228,527.99	-228,527.99	0.00%
FOUNDATION	0.00	0.00	0.00	19,213.13	-19,213.13	0.00%
DEWYEA'S CLASS	0.00	0.00	234.00	30,700.93	-30,700.93	0.00%
MCLEANS CLASS	0.00	0.00	2,500.00	45,187.91	-45,187.91	0.00%
SANDER'S CLASS	0.00	0.00	450.00	22,792.15	-22,792.15	0.00%

Description	2024-25 Revised Budget	Encumbered Amount	May 2024-25 Monthly Activity	2024-25 FYTD Activity	2024-25 Unencumbered Balance Remaining	Percent
75 FOUNDATION						
8000 CHALLENGE RACE						
CHALLENGE RACE	2,000,000.00	0.00	52,205.15	3,174,620.67	-1,174,620.67	-58.73%
9000	0.00	0.00	0.00	-41,132.18	41,132.18	0.00%
	0.00	0.00	-41,132.18	41,132.18	0.00%	
FOUNDATION	2,492,486.00	0.00	52,205.15	3,133,488.49	-641,002.49	-25.72%
Grand Revenue Totals	831,237,440.63	0.00	53,139,137.56	752,143,276.44	79,094,164.19	9.52%

Number of Accounts: 3699

***** End of report *****

Description	2024-25 Revised Budget	Encumbered Amount	May 2024-25 Monthly Activity	2024-25 FYTD Activity	Unencumbered Balance Remaining	Percent
10 MAINTENANCE & OPERATIONS						
1000 INSTRUCTION						
SALARIES	271,665,755.08	0.00	26,824,869.19	201,700,275.26	69,965,479.82	25.75%
EMPLOYEE BENEFITS	99,658,169.89	0.00	9,427,605.69	75,631,792.93	24,026,376.96	24.11%
CONTRACT SERVICES	3,480,123.50	0.00	1,801,326.71	4,157,216.99	-677,093.49	-19.46%
REPAIRS	122,300.00	0.00	32,831.13	69,584.09	52,715.91	43.10%
MISCELLANEOUS	1,638,662.04	3,371.82	-72,974.38	626,769.16	1,008,521.06	61.55%
SUPPLIES	33,138,446.61	2,139,459.00	1,295,833.26	13,768,762.82	17,230,224.79	51.99%
EQUIPMENT	866,374.84	136,721.46	31,501.49	913,720.15	-184,066.77	-21.25%
OTHER OBJECTS	82,597.39	0.00	5,953.19	90,682.98	-8,085.59	-9.79%
INSTRUCTION	410,652,429.35	2,279,552.28	39,346,946.28	296,958,804.38	111,414,072.69	27.13%
2100 SUPPORT SERVICES STUDENTS						
SALARIES	34,848,083.48	0.00	3,580,921.15	28,008,682.47	6,839,401.01	19.63%
EMPLOYEE BENEFITS	14,318,041.20	0.00	1,330,753.49	10,843,874.44	3,474,166.76	24.26%
CONTRACT SERVICES	869,137.89	0.01	128,297.70	344,741.20	524,396.68	60.34%
REPAIRS	1,000.00	0.00	0.00	0.00	1,000.00	100.00%
MISCELLANEOUS	127,025.00	4,990.30	6,968.70	79,299.59	42,735.11	33.64%
SUPPLIES	854,106.69	4,553.54	11,539.19	241,686.87	607,866.28	71.17%
EQUIPMENT	2,000.00	0.00	0.00	0.00	2,000.00	100.00%
OTHER OBJECTS	45,000.00	0.00	897.00	43,237.75	1,762.25	3.92%
SUPPORT SERVICES STUDENTS	51,064,394.26	9,543.85	5,059,377.23	39,561,522.32	11,493,328.09	22.51%
2200 SUPPORT SERVICES INSTRCT STAFF						
SALARIES	17,124,921.84	0.00	1,841,912.94	13,868,295.27	3,256,626.57	19.02%
EMPLOYEE BENEFITS	5,983,275.87	0.00	616,820.90	4,894,183.98	1,089,091.89	18.20%
CONTRACT SERVICES	3,074,521.33	126,452.30	162,501.44	1,450,313.68	1,497,755.35	48.72%
REPAIRS	3,650.00	0.00	108.28	3,963.78	-313.78	-8.60%
MISCELLANEOUS	567,118.00	3.05	82,955.75	702,572.38	-135,457.43	-23.89%
SUPPLIES	5,304,004.50	35,072.31	203,165.89	1,502,392.73	3,766,539.46	71.01%
EQUIPMENT	19,200.00	5,650.00	0.00	128.00	13,422.00	69.91%
OTHER OBJECTS	32,177.00	0.00	300.00	63,078.86	-30,901.86	-96.04%
SUPPORT SERVICES INSTRCT STAFF						

Description	2024-25 Revised Budget	Encumbered Amount	May 2024-25 Monthly Activity	2024-25 FYTD Activity	Unencumbered Balance Remaining	Percent
10 MAINTENANCE & OPERATIONS						
SUPPORT SERVICES INSTRCT STAFF	32,108,868.54	167,177.66	2,907,765.20	22,484,928.68	9,456,762.20	29.45%
2300 SUPPORT SERVICES DIST GEN ADMN						
SALARIES	2,794,738.64	0.00	228,316.26	2,586,804.31	207,934.33	7.44%
EMPLOYEE BENEFITS	1,128,643.64	0.00	95,074.02	1,008,201.15	120,442.49	10.67%
CONTRACT SERVICES	784,252.00	3,250.00	29,269.47	483,681.32	297,320.68	37.91%
MISCELLANEOUS	167,590.00	0.00	4,009.51	73,649.16	93,940.84	56.05%
SUPPLIES	120,334.00	141.00	2,228.80	133,953.89	-13,760.89	-11.44%
OTHER OBJECTS	76,000.00	0.00	0.00	14,629.00	61,371.00	80.75%
SUPPORT SERVICES DIST GEN ADMN	5,071,558.28	3,391.00	358,898.06	4,300,918.83	767,248.45	15.13%
2400 SUPPORT SERVICES SCHOOL ADMIN						
SALARIES	32,289,531.93	0.00	2,977,879.07	28,687,903.02	3,601,628.91	11.15%
EMPLOYEE BENEFITS	12,532,677.48	0.00	1,094,703.06	10,856,335.46	1,676,342.02	13.38%
CONTRACT SERVICES	0.00	0.00	-139.50	6,044.62	-6,044.62	0.00%
MISCELLANEOUS	565,279.47	35,490.69	24,158.97	323,615.41	206,173.37	36.47%
SUPPLIES	150,800.00	0.00	608.64	19,467.94	131,332.06	87.09%
EQUIPMENT	387,420.00	0.00	0.00	0.00	387,420.00	100.00%
OTHER OBJECTS	25,740.00	0.00	0.00	10,722.17	15,017.83	58.34%
SUPPORT SERVICES SCHOOL ADMIN	45,951,448.88	35,490.69	4,097,210.24	39,904,088.62	6,011,869.57	13.08%
2500 SUPPORT SERVICES BUSINESS						
SALARIES	2,235,340.77	0.00	180,786.35	1,980,480.94	254,859.83	11.40%
EMPLOYEE BENEFITS	963,896.06	0.00	77,503.27	844,395.98	119,500.08	12.40%
CONTRACT SERVICES	4,780.00	0.00	28.50	872.50	3,907.50	81.75%
REPAIRS	300.00	0.00	0.00	0.00	300.00	100.00%
MISCELLANEOUS	1,837,128.40	0.00	-76,866.91	1,532,578.34	304,550.06	16.58%
SUPPLIES	24,605.00	0.00	2,079.43	16,081.25	8,523.75	34.64%
EQUIPMENT	1,610.00	0.00	0.00	0.00	1,610.00	100.00%
2500 SUPPORT SERVICES BUSINESS						

Description	2024-25 Revised Budget	Encumbered Amount	May 2024-25 Monthly Activity	2024-25 FYTD Activity	Unencumbered Balance Remaining	Percent
10 MAINTENANCE & OPERATIONS						
OTHER OBJECTS	5,650.00	0.00	348.48	4,386.48	1,263.52	22.36%
SUPPORT SERVICES BUSINESS	5,073,310.23	0.00	183,879.12	4,378,795.49	694,514.74	13.69%
2600 OPERATION/MAINT OF PLANT						
SALARIES	22,511,504.92	0.00	1,769,196.76	19,575,533.53	2,935,971.39	13.04%
EMPLOYEE BENEFITS	8,648,356.40	0.00	696,444.40	7,673,127.54	975,228.86	11.28%
CONTRACT SERVICES	258,215.00	0.00	90,520.69	195,456.76	62,758.24	24.30%
REPAIRS	1,733,922.00	39,941.14	110,651.79	1,312,906.14	381,074.72	21.98%
MISCELLANEOUS	182,550.00	0.00	12,597.90	126,203.41	56,346.59	30.87%
SUPPLIES	20,398,770.00	53,132.16	1,464,361.28	15,611,685.06	4,733,952.78	23.21%
EQUIPMENT	314,900.00	5,000.00	0.00	42,359.30	267,540.70	84.96%
OTHER OBJECTS	22,680.00	0.00	59.00	17,054.68	5,625.32	24.80%
OPERATION/MAINT OF PLANT	54,070,898.32	98,073.30	4,143,831.82	44,554,326.42	9,418,498.60	17.42%
2700 STUDENT TRANSPORTATION SERVICE						
SALARIES	11,682,728.52	0.00	1,088,286.75	9,671,163.73	2,011,564.79	17.22%
EMPLOYEE BENEFITS	5,356,026.14	0.00	424,885.22	3,911,786.96	1,444,239.18	26.96%
CONTRACT SERVICES	191,500.00	98,772.00	31,268.04	225,008.39	-132,280.39	-69.08%
REPAIRS	45,000.00	2,550.46	5,230.28	73,256.74	-30,807.20	-68.46%
MISCELLANEOUS	181,541.60	925.80	2,832.61	158,577.98	22,037.82	12.14%
SUPPLIES	3,269,110.00	9,858.12	347,290.81	2,344,031.39	915,220.49	28.00%
EQUIPMENT	35,000.00	282,347.40	14,220.49	70,634.75	-317,982.15	-908.52%
OTHER OBJECTS	7,000.00	0.00	1,209.00	10,566.00	-3,566.00	-50.94%
STUDENT TRANSPORTATION SERVICE	20,767,906.26	394,453.78	1,915,223.20	16,465,025.94	3,908,426.54	18.82%
2800 SUPPORT SERVICES CENTRAL						
SALARIES	5,179,258.59	0.00	401,333.34	4,408,544.13	770,714.46	14.88%
EMPLOYEE BENEFITS	2,259,035.15	0.00	166,122.31	1,776,715.56	482,319.59	21.35%
CONTRACT SERVICES	1,680,222.00	214,250.00	171,531.25	1,425,308.68	40,663.32	2.42%
REPAIRS	350,000.00	0.00	17,735.26	103,703.86	246,296.14	70.37%
MISCELLANEOUS	303,188.49	0.00	12,965.30	173,739.09	129,449.40	42.70%
SUPPLIES	233,140.00	1,616.40	17,252.91	179,960.96	51,562.64	22.12%

Description	2024-25 Revised Budget	Encumbered Amount	May 2024-25 Monthly Activity	2024-25 FYTD Activity	Unencumbered Balance Remaining	Percent
10 MAINTENANCE & OPERATIONS						
OTHER OBJECTS	25,500.00	0.00	0.00	22,061.00	3,439.00	13.49%
SUPPORT SERVICES CENTRAL	10,030,344.23	215,866.40	786,940.37	8,090,033.28	1,724,444.55	17.19%
5100 DEBT SERVICES						
OTHER OBJECTS	1,083,566.00	0.00	0.00	0.00	1,083,566.00	100.00%
DEBT SERVICES	1,083,566.00	0.00	0.00	0.00	1,083,566.00	100.00%
MAINTENANCE & OPERATIONS	635,874,724.35	3,203,548.96	58,800,071.52	476,698,443.96	155,972,731.43	24.53%
21 STUDENT ACTIVITIES FUND						
1000 INSTRUCTION						
SALARIES	0.00	0.00	90,463.28	1,088,864.73	-1,088,864.73	0.00%
EMPLOYEE BENEFITS	0.00	0.00	9,678.55	164,443.47	-164,443.47	0.00%
CONTRACT SERVICES	8,750,000.00	0.00	169,267.77	1,240,325.96	7,509,674.04	85.82%
REPAIRS	0.00	0.00	1,880.78	26,620.81	-26,620.81	0.00%
MISCELLANEOUS	0.00	0.00	688,451.24	6,334,457.93	-6,334,457.93	0.00%
SUPPLIES	10,500,000.00	156,871.07	764,009.27	8,330,754.34	2,012,374.59	19.17%
EQUIPMENT	150,000.00	0.00	341.10	41,066.84	108,933.16	72.62%
OTHER OBJECTS	3,000,000.00	0.00	90,400.00	667,699.84	2,332,300.16	77.74%
INSTRUCTION	22,400,000.00	156,871.07	1,814,491.99	17,894,233.92	4,348,895.01	19.41%

Description	2024-25 Revised Budget	Encumbered Amount	May 2024-25 Monthly Activity	2024-25 FYTD Activity	2024-25 Unencumbered Balance Remaining	Percent
21 STUDENT ACTIVITIES FUND						
1900 INSTRUCTION						
SUPPLIES	0.00	0.00	0.00	-5,048.88	5,048.88	0.00%
INSTRUCTION	0.00	0.00	0.00	-5,048.88	5,048.88	0.00%
2100 SUPPORT SERVICES STUDENTS						
SALARIES	0.00	0.00	0.00	10,000.00	-10,000.00	0.00%
EMPLOYEE BENEFITS	0.00	0.00	0.00	2,838.72	-2,838.72	0.00%
SUPPORT SERVICES STUDENTS	0.00	0.00	0.00	12,838.72	-12,838.72	0.00%
2200 SUPPORT SERVICES INSTRCT STAFF						
CONTRACT SERVICES	0.00	0.00	0.00	22,242.97	-22,242.97	0.00%
REPAIRS	0.00	0.00	0.00	724.19	-724.19	0.00%
MISCELLANEOUS	0.00	0.00	8,070.56	17,178.45	-17,178.45	0.00%
SUPPORT SERVICES INSTRCT STAFF	0.00	0.00	8,070.56	40,145.61	-40,145.61	0.00%
2400 SUPPORT SERVICES SCHOOL ADMIN						
CONTRACT SERVICES	0.00	0.00	0.00	344.26	-344.26	0.00%
MISCELLANEOUS	0.00	0.00	0.00	66.62	-66.62	0.00%
SUPPORT SERVICES SCHOOL ADMIN	0.00	0.00	0.00	410.88	-410.88	0.00%
STUDENT ACTIVITIES FUND	22,400,000.00	156,871.07	1,822,562.55	17,942,580.25	4,300,548.68	19.20%

Description	2024-25 Revised Budget	Encumbered Amount	May 2024-25 Monthly Activity	2024-25 FYTD Activity	2024-25 Unencumbered Balance Remaining	Percent
TAX INCREMENT						26
3300 COMMUNITY SERVICES						
OTHER OBJECTS	30,342,363.00	0.00	0.00	0.00	30,342,363.00	100.00%
COMMUNITY SERVICES	30,342,363.00	0.00	0.00	0.00	30,342,363.00	100.00%
TAX INCREMENT	30,342,363.00	0.00	0.00	0.00	30,342,363.00	100.00%
31 DEBT SERVICE						
5100 DEBT SERVICES						
OTHER OBJECTS	19,572,565.78	0.00	16,970,782.89	19,567,565.78	5,000.00	0.03%
DEBT SERVICES	19,572,565.78	0.00	16,970,782.89	19,567,565.78	5,000.00	0.03%
DEBT SERVICE	19,572,565.78	0.00	16,970,782.89	19,567,565.78	5,000.00	0.03%
32 CAPITAL OUTLAY						
1000 INSTRUCTION						
CONTRACT SERVICES	0.00	0.00	0.00	130.00	-130.00	0.00%
SUPPLIES	958,335.19	324,028.04	10,427.48	337,590.94	296,716.21	30.96%
INSTRUCTION	958,335.19	324,028.04	10,427.48	337,720.94	296,586.21	30.95%

Description	2024-25 Revised Budget	Encumbered Amount	May 2024-25 Monthly Activity	2024-25 FYTD Activity	Unencumbered Balance Remaining	Percent
32 2200 CAPITAL OUTLAY SUPPORT SERVICES INSTRCT STAFF						
SUPPLIES	78,348.96	0.00	0.00	72,460.03	5,888.93	7.52%
SUPPORT SERVICES INSTRCT STAFF SERVICES DIST GEN ADMN	78,348.96	0.00	0.00	72,460.03	5,888.93	7.52% 2300 SUPPORT
MISCELLANEOUS	0.00	0.00	975.00	-88,048.80	88,048.80	0.00%
SUPPORT SERVICES DIST GEN ADMN	0.00	0.00	975.00	-88,048.80	88,048.80	0.00%
2600 OPERATION/MAINT OF PLANT						
SALARIES	45,000.00	0.00	0.00	1,737.31	43,262.69	96.14%
EMPLOYEE BENEFITS	0.00	0.00	0.00	490.79	-490.79	0.00%
CONTRACT SERVICES	5,000.00	0.00	0.00	3,952.76	1,047.24	20.94%
REPAIRS	2,402,010.00	36,661.25	136.66	2,151,665.32	213,683.43	8.90%
MISCELLANEOUS	16,400.00	0.00	213.56	2,355.81	14,044.19	85.64%
SUPPLIES	13,200.00	1,181.00	2,344.49	8,161.71	3,857.29	29.22%
EQUIPMENT	10,791,655.88	1,661,350.72	267,249.59	2,367,123.90	6,763,181.26	62.67%
OTHER OBJECTS	88,000.00	0.00	0.00	1,726.44	86,273.56	98.04%
OPERATION/MAINT OF PLANT	13,361,265.88	1,699,192.97	269,944.30	4,537,214.04	7,124,858.87	53.32%
4000 FACILITIES AQUISITION & CONSTR						
SALARIES	515,618.00	0.00	33,280.75	370,719.10	144,898.90	28.10%
EMPLOYEE BENEFITS	219,565.62	0.00	13,789.24	151,291.72	68,273.90	31.09%
FACILITIES AQUISITION & CONSTR	735,183.62	0.00	47,069.99	522,010.82	213,172.80	29.00%
4100 SITE ACQUISITION SERVICES						
CONTRACT SERVICES	37,000.00	0.00	0.00	0.00	37,000.00	100.00%

Description	2024-25 Revised Budget	Encumbered Amount	May 2024-25 Monthly Activity	2024-25 FYTD Activity	Unencumbered Balance Remaining	Percent
EQUIPMENT	3,750,000.00	0.00	0.00	3,303,885.50	446,114.50	11.90%
SITE ACQUISITION SERVICES	3,787,000.00	0.00	0.00	3,303,885.50	483,114.50	12.76%

Description	2024-25 Revised Budget	Encumbered Amount	May 2024-25 Monthly Activity	2024-25 FYTD Activity	Unencumbered Balance Remaining	Percent
32 4200						
CAPITAL OUTLAY SITE IMPROVEMENT SERVICES						
EQUIPMENT	17,234,883.02	10,469,793.99	520,568.72	11,179,501.20	-4,414,412.17	-25.61%
SITE IMPROVEMENT SERVICES	17,234,883.02	10,469,793.99	520,568.72	11,179,501.20	-4,414,412.17	-25.61%
4300						
ARCHITECTURAL & ENGINEERING						
EQUIPMENT	26,634,415.56	6,821,373.09	1,101,303.98	10,308,804.91	9,504,237.56	35.68%
ARCHITECTURAL & ENGINEERING	26,634,415.56	6,821,373.09	1,101,303.98	10,308,804.91	9,504,237.56	35.68%
4400						
BUILDING REPAIRS & REMODELING						
EQUIPMENT	4,432,645.40	4,391,638.28	611,377.27	3,578,989.70	-3,537,982.58	-79.82%
BUILDING REPAIRS & REMODELING	4,432,645.40	4,391,638.28	611,377.27	3,578,989.70	-3,537,982.58	-79.82%
4500						
BUILDING ACQUISITION/CONSTRUCT						
SUPPLIES	263,979.62	15,599.97	0.00	260,596.56	-12,216.91	-4.63%
EQUIPMENT	2,462,990.79	61,797.70	110,580.12	1,600,927.03	800,266.06	32.49%
BUILDING ACQUISITION/CONSTRUCT	2,726,970.41	77,397.67	110,580.12	1,861,523.59	788,049.15	28.90%
4600						
BUILDING IMPROVEMENT SERVICES						
SUPPLIES	0.00	22,025.24	5,194.62	132,279.48	-154,304.72	0.00%
EQUIPMENT	1,499,092.00	233,192.47	42,670.71	775,039.26	490,860.27	32.74%

Description	2024-25 Revised Budget	Encumbered Amount	May 2024-25 Monthly Activity	2024-25 FYTD Activity	2024-25 Unencumbered Balance Remaining	Percent
BUILDING IMPROVEMENT SERVICES PROCESSING	1,499,092.00	255,217.71	47,865.33	907,318.74	336,555.55	22.45% 4700 DATA
SUPPLIES		0.00	2,799.52	6,979.48	174,508.60	-177,308.12 0.00%
EQUIPMENT	2,290,000.00	0.00	0.00	71,090.00	2,041,591.15	248,408.85 10.85%
DATA PROCESSING	2,290,000.00	2,799.52	78,069.48	2,216,099.75	71,100.73	3.10%
4800 VEHICLES						
EQUIPMENT	3,509,160.00	654,198.00	42,230.43	1,960,303.12	894,658.88	25.49%
VEHICLES	3,509,160.00	654,198.00	42,230.43	1,960,303.12	894,658.88	25.49%
5100 DEBT SERVICES						
OTHER OBJECTS	2,397,947.00	0.00	1,199,473.50	2,398,947.00	-1,000.00	-0.04%
DEBT SERVICES	2,397,947.00	0.00	1,199,473.50	2,398,947.00	-1,000.00	-0.04%
5400 OTHER FINANCING SOURCES						
OTHER OBJECTS	3,108,000.00	0.00	3,108,000.00	3,108,000.00	0.00	0.00%
OTHER FINANCING SOURCES	3,108,000.00	0.00	3,108,000.00	3,108,000.00	0.00	0.00%
CAPITAL OUTLAY	82,753,247.04	24,695,639.27	7,147,885.60	46,204,730.54	11,852,877.23	14.32%
51 SCHOOL FOODS						
1000 INSTRUCTION						

Description	2024-25 Revised Budget	Encumbered Amount	May 2024-25 Monthly Activity	2024-25 FYTD Activity	Unencumbered Balance Remaining	Percent
32 CAPITAL OUTLAY						
CONTRACT SERVICES	172.48	0.00	15.40	144.76	27.72	16.07%
SUPPLIES	0.00	0.00	0.00	64.95	-64.95	0.00%
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SCHOOL FOODS						
1000 INSTRUCTION						
INSTRUCTION	172.48	0.00	15.40	209.71	-37.23	-21.59%
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3100 FOOD SERVICES						
SALARIES	10,816,101.41	0.00	1,048,761.89	9,259,712.16	1,556,389.25	14.39%
EMPLOYEE BENEFITS	4,019,666.61	0.00	324,025.61	2,982,767.01	1,036,899.60	25.80%
CONTRACT SERVICES	350,435.00	0.00	25,653.05	298,840.90	51,594.10	14.72%
MISCELLANEOUS	54,500.00	0.00	3,719.40	44,456.25	10,043.75	18.43%
SUPPLIES	13,741,565.90	41,917.46	1,078,419.55	11,089,261.83	2,610,386.61	19.00%
EQUIPMENT	475,000.00	14,093.25	8,631.17	103,395.62	357,511.13	75.27%
OTHER OBJECTS	1,691,039.74	0.00	563.50	1,299,822.35	391,217.39	23.13%
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FOOD SERVICES	31,148,308.66	56,010.71	2,489,774.17	25,078,256.12	6,014,041.83	19.31%
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SCHOOL FOODS	31,148,481.14	56,010.71	2,489,789.57	25,078,465.83	6,014,004.60	19.31%
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60 HEALTH & ACCIDENT SELF INSURED						
2800 SUPPORT SERVICES CENTRAL						
EMPLOYEE BENEFITS	60,391,726.00	0.00	6,589,842.65	52,019,731.48	8,371,994.52	13.86%
CONTRACT SERVICES	3,227,500.00	0.00	422,986.84	2,851,292.63	376,207.37	11.66%
MISCELLANEOUS	1,000.00	0.00	44.55	1,791.66	-791.66	-79.17%
SUPPLIES	3,000.00	0.00	-17.36	-1,881.01	4,881.01	162.70%
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SUPPORT SERVICES CENTRAL	63,623,226.00	0.00	7,012,856.68	54,870,934.76	8,752,291.24	13.76%

Description	2024-25 Revised Budget	Encumbered Amount	May 2024-25 Monthly Activity	2024-25 FYTD Activity	Unencumbered Balance Remaining	Percent
HEALTH & ACCIDENT SELF INSURED	<u>63,623,226.00</u>	<u>0.00</u>	<u>7,012,856.68</u>	<u>54,870,934.76</u>	<u>8,752,291.24</u>	<u>13.76%</u>

Description	2024-25 Revised Budget	Encumbered Amount Monthly	May 2024-25 Activity	2024-25 FYTD Activity	Unencumbered Balance Remaining	Percent
75 FOUNDATION						
1000 INSTRUCTION						
CONTRACT SERVICES	36.96	0.00		3.08	33.88	3.08 8.33%
INSTRUCTION	36.96	0.00		3.08	33.88	3.08 8.33%
1400 INSTRUCTION						
SUPPLIES	171,000.00	0.00		0.00	171,000.00	100.00%
INSTRUCTION	171,000.00	0.00		0.00	171,000.00	100.00%
2200 SUPPORT SERVICES INSTRCT STAFF						
MISCELLANEOUS	31,000.00	0.00		0.00	31,000.00	100.00%
SUPPORT SERVICES INSTRCT STAFF	31,000.00	0.00		0.00	31,000.00	100.00%
3300 COMMUNITY SERVICES						
SALARIES	268,401.32	0.00	24,112.23	237,783.58	30,617.74	11.41%
EMPLOYEE BENEFITS	142,020.79	0.00	9,686.11	98,147.09	43,873.70	30.89%
CONTRACT SERVICES	3,150.00	0.00	64.35	3,005.26	144.74	4.59%
MISCELLANEOUS	6,800.00	0.00	1,140.67	3,620.13	3,179.87	46.76%
SUPPLIES	1,369,677.00	0.00	1,417.41	16,958.71	1,352,718.29	98.76%
OTHER OBJECTS	8,436.89	0.00	25.00	7,241.73	1,195.16	14.17%
COMMUNITY SERVICES	1,798,486.00	0.00	36,445.77	366,756.50	1,431,729.50	79.61%
8000 5K FUN RUN						

Description	2024-25 Revised Budget	Encumbered Amount	May 2024-25 Monthly Activity	2024-25 FYTD Activity	Unencumbered Balance Remaining	Percent
75 FOUNDATION						
CONTRACT SERVICES	0.00	0.00	22.83	6,571.69	-6,571.69	0.00%
MISCELLANEOUS	1,000.00	0.00	0.00	9,422.66	-8,422.66	-842.27%
SUPPLIES	111,000.00	0.00	388.06	33,942.63	77,057.37	69.42%
EQUIPMENT	0.00	0.00	7,569.26	-7,569.26	0.00%	8000 5K FUN RUN
OTHER OBJECTS	20,500.00	0.00	1,500.00	3,000.00	17,500.00	85.37%
5K FUN RUN	132,500.00	0.00	1,910.89	60,506.24	71,993.76	54.33%
8100 OTHER FOUNDATION PROGRAMS						
SUPPLIES	0.00	0.00	8,340.00	42,437.00	-42,437.00	0.00%
OTHER FOUNDATION PROGRAMS	0.00	0.00	8,340.00	42,437.00	-42,437.00	0.00%
8200 AEROSPACE PROGRAM						
CONTRACT SERVICES	0.00	9,200.00	9,404.00	71,963.39	-81,163.39	0.00%
MISCELLANEOUS	60,000.00	0.00	4,568.10	48,485.04	11,514.96	19.19%
SUPPLIES	55,000.00	0.00	32,732.93	625,401.85	-570,401.85	-1,037.09%
EQUIPMENT	0.00	0.00	9,720.00	9,720.00	-9,720.00	0.00%
AEROSPACE PROGRAM	115,000.00	9,200.00	56,425.03	755,570.28	-649,770.28	-565.02%
8300 CHALLENGE RACE						
CONTRACT SERVICES	0.00	0.00	0.00	14,586.09	-14,586.09	0.00%
MISCELLANEOUS	0.00	0.00	6,262.20	9,317.21	-9,317.21	0.00%
SUPPLIES	0.00	50.02	5,481.40	53,010.48	-53,060.50	0.00%
OTHER OBJECTS	0.00	0.00	0.00	1,835.00	-1,835.00	0.00%

Description	2024-25 Revised Budget	Encumbered Amount	May 2024-25 Monthly Activity	2024-25 FYTD Activity	Unencumbered Balance Remaining	Percent
75 FOUNDATION						
CHALLENGE RACE	0.00	50.02	11,743.60	78,748.78	-78,798.80	0.00%
8400 DECA						
CONTRACT SERVICES	0.00	0.00	0.00	7,281.73	-7,281.73	0.00%
MISCELLANEOUS	0.00	0.00	3,382.65	25,618.04	-25,618.04	0.00%
SUPPLIES 0.00	0.00	13,591.67	-93,228.16	0.00% 8400 DECA		
EQUIPMENT	0.00	3,784.30	0.00	14,540.22	-18,324.52	0.00%
OTHER OBJECTS	0.00	0.00	540.00	1,770.00	-1,770.00	0.00%
DECA	0.00	3,784.30	17,514.32	142,438.15	-146,222.45	0.00%
8500 MUSIC PROGRAM						
CONTRACT SERVICES	0.00	0.00	0.00	3,061.20	-3,061.20	0.00%
MISCELLANEOUS	0.00	0.00	618.84	742.00	-742.00	0.00%
SUPPLIES	0.00	0.00	726.89	35,601.73	-35,601.73	0.00%
MUSIC PROGRAM	0.00	0.00	1,345.73	39,404.93	-39,404.93	0.00%
8600 OTHER FOUNDATION PROGRAMS						
CONTRACT SERVICES	115,000.00	0.00	0.00	0.00	115,000.00	100.00%
MISCELLANEOUS	0.00	0.00	0.00	100.00	-100.00	0.00%
SUPPLIES	20,000.00	0.00	400.74	8,049.75	11,950.25	59.75%
EQUIPMENT	94,000.00	0.00	0.00	0.00	94,000.00	100.00%
OTHER FOUNDATION PROGRAMS	229,000.00	0.00	400.74	8,149.75	220,850.25	96.44%
8700 DEWYEA'S CLASS						
SUPPLIES	0.00	0.00	2,592.07	15,667.43	-15,667.43	0.00%

Description	2024-25 Revised Budget	Encumbered Amount Monthly	May 2024-25 Activity	2024-25 FYTD Activity	Unencumbered Balance Remaining	Percent
75 FOUNDATION DEWYEA'S CLASS	0.00	0.00	2,592.07	15,667.43	-15,667.43	0.00%
8800 MCLEAN'S CLASS						
MISCELLANEOUS SUPPLIES	0.00 0.00	0.00 0.00	272.25 1,366.89	421.70 17,345.15	-421.70 -17,345.15	0.00% 0.00%

Description	2024-25 Revised Budget	Encumbered Amount	May 2024-25 Monthly Activity	2024-25 FYTD Activity	Unencumbered Balance Remaining	Percent
75 FOUNDATION						
8800 MCLEAN'S CLASS						
MCLEAN'S CLASS	0.00	0.00	1,639.14	17,766.85	-17,766.85	0.00%
8900 SANDER'S CLASS						
SUPPLIES	0.00	0.00	97.98	8,312.42	-8,312.42	0.00%
SANDER'S CLASS	0.00	0.00	97.98	8,312.42	-8,312.42	0.00%
9900						
CONTRACT SERVICES	0.00	0.00	0.00	-27,360.45	27,360.45	0.00%
SUPPLIES	0.00	0.00	0.00	-13,771.73	13,771.73	0.00%
	0.00	0.00	-41,132.18	41,132.18	0.00%	
FOUNDATION	2,477,022.96	13,034.32	138,458.35	1,494,660.03	969,328.61	39.13%
Grand Expense Totals	888,191,630.27	28,125,104.33	94,382,407.16	641,857,381.15	218,209,144.79	24.57%

Number of Accounts: 43576

***** End of report *****