USD Public Judgement Levy Hearing - Aug 06 2025 Agenda

Wednesday, August 6, 2025 at 6:00 PM
826 South 1500 East Naples, UT

1. INTRODUCTION/OPENING 6:00 p.m.

Live Stream Link

1.01 Welcome/Called to Order

1.02 Reverence

1.03 Pledge of Allegiance

2. PRESENTATION OF PROPOSED JUDGEMENT LEVY - Troy Timothy, Business Administrator 2 - 12

FY26 Judgement Levy Hearing Presentation

3. PUBLIC HEARING - Dave Chivers, Board President

3.01 Public Comment - Comments limited to 3 minutes per person

4. ADJOURNMENT

In compliance with the Americans with Disabilities Act, individuals needing special accommodations during board meetings should notify Shawnna Muhme at 826 South 1500 East, Naples, Utah, or call 781-3100 ext. 1001, at least five (5) days prior to the meeting. The Uintah School District does not discriminate on the basis of race, religion, color, national origin, sex, age or disability, in admission or access to, or treatment of, employment or in its educational programs or activities. Inquiries may be referred to Dr. Mistalyn Leis, HR Director, at 826 South 1500 East, Naples, Utah, or call 781-3100 ext. 1005.

FY26 Budget Judgment Levy Hearing

Truth in Taxation Public Hearing August 6, 2025

Uintah School District

FY26 Budget Timeline

- December
  - Capital needs & facility walk throughs
- January
  - Capital prioritization meetings
  - Staffing ratios & meetings
- February
  - Prelim Capital Budget presentation (2/26)
  - Data gathering & budget building
- March
  - Data gathering & budget building
  - Expense budget meetings
- April
  - Legislative estimates
  - Meet & Confer process kick-off
  - Health pool costs
- May
  - Finalize salaries (Meet & Confer)
  - Preliminary FY26 & Final FY25 Budget presented to the Board (5/14)
- June
  - Public Budget Hearing (6/4)
  - Final Budget Approval (6/18)
- August
  - Judgment Levy Hearing (re-certify budget)

Uintah School District

Discussion Topics

- What is a Judgment Levy?
- Centrally Assessed Refund History
- FY26 Judgment Levy

JUDGMENT LEVIES

Safeguarding District Funds

HOW PROPERTY TAX WORKS IN UTAH

Taxing entities are guaranteed the prior year's property tax revenue. This means when property values change, there isn't an increase or a decrease to the budget. This makes property tax revenue a stable source of income.

PROPERTY TAX APPEALS AND JUDGMENT

The Utah Property Tax Division values all mines, airlines, utilities, and railroad properties that operate as a unit. Owners of these centrally assessed properties can appeal their property taxes. When appeals are successful, a judgment or rebate may be awarded for overpaid taxes, sometimes covering multiple years and including interest.

JUDGMENT LEVY: A SOLUTION UNDER UTAH LAW

When a taxing entity, like a school district, is required to issue a refund they often face significant budget shortfalls. Utah law allows entities to address these sudden revenue gaps by adopting a one-time rate adjustment, called a judgment levy. A judgment levy spreads the cost of tax refunds/corrections across all taxpayers within a taxing entity's jurisdiction.

TRUTH IN TAXATION PROCESS

To implement a judgment levy, taxing entities must follow the Truth in Taxation process. This process requires public disclosure and a public hearing, ensuring transparency and resident input on the proposed levy.

ENSURING COMMUNITY OVERSIGHT AND ACCOUNTABILITY

Learn more at: https://propertytax.utah.gov/rates/

Uintah County Centrally Assessed Refunds

	2020	2021	2022	2023	2024	Total USD Impact	Total Refunds Awarded
Caerus/Anadarko	177,687	177,687	177,687	177,687	390,482	**$ 1,101,228**	$ 2,456,302
Ramsey Hill					245,710	**$ 245,710**	$ 505,856
Greylock					14,309	**$ 14,309**	$ 29,595
Middlefork				38,163		**$ 38,163**	$ 83,106
Table Rock				21,448		**$ 21,448**	$ 46,707
Chevron				10,179		**$ 10,179**	$ 21,611
Mid America				214,653		**$ 214,653**	$ 468,450
AT&T			20,667			**$ 20,667**	$ 46,000
Strata Networks			28,319			**$ 28,319**	$ 63,809
DG&T			306,865			**$ 306,865**	$ 645,594
Pacificorp	2,336		63,179			**$ 65,515**	$ 144,449
Uinta Wax			57,216			**$ 57,216**	$ 127,836
Anshutz			646			**$ 646**	$ 1,330
Altamont Energy		22,238				**$ 22,238**	$ 58,215
Simplot Phosphates		153,573				**$ 153,573**	$ 334,297
Delhi Trading		635				**$ 635**	$ 1,383
Questar Gas	203					**$ 203**	$ 444
Total USD Impact	**$180,226**	**$354,133**	**$654,580**	**$ 462,130**	**$ 650,500**	**$ 2,301,568**	**$ 5,034,985**

USD accounts for 45.7% of the awarded refunds.

FY26 Judgment Levy Breakdown

2025 Valuation Projection	**$**	**5,978,701,935**	Total County assessed property value $
Judgement Levy Amount	**$**	**390,482**	
Rate to apply to collect judgement $		0.006500%	Judgment Levy % of assessed property value
Average residental property in Uintah County	$	353,000	
55% of value is taxable Residential property	$	194,150	
Cost per average residential property ($353,000)	**$**	**12.62**	Residential taxed at 55% of assessed value
Cost per $353,000 of Business property	**$**	**22.95**	

Appendix

Historical Tax Data

Historical Tax Revenue

	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025
Basic	7,908,712	6,980,757	6,868,964	8,132,410	8,131,910	8,398,296
Board Local	12,155,179	12,099,272	11,942,434	12,524,076	12,632,987	12,716,737
Capital	13,286,867	9,480,885	7,989,942	8,362,813	8,360,298	7,950,943
Debt	2,168,756	2,159,375	3,566,541	3,456,826	3,473,094	3,435,666
Total	**$ 35,519,514**	**$ 30,720,289**	**$ 30,367,881**	**$ 32,476,125**	**$ 32,598,289**	**$ 32,501,642**

Historical Tax Rates

	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025
Basic	0.0016610	0.0016280	0.0016610	0.0016520	0.0014060	0.0014080
Board Local	0.0025560	0.0028280	0.0028970	0.0025410	0.0021870	0.0020410
Capital	0.0027910	0.0022070	0.0019360	0.0016790	0.0014390	0.0013330
Debt	0.0004590	0.0005080	0.0008580	0.0007160	0.0006050	0.0005760

- The Basic, Board, & Capital Levy %'s are trending down—driven by property valuation increases.

Uintah School District

FY25 Final & FY26 Original Budget

Maintenance and Operation – Fund 10

		Actual 2024	Original Budget 2025	Final Budget 2025	Original Budget 2026
REVENUES BY SOURCE	1000 Total LOCAL	$24,248,035	$23,000,830	$23,140,992	$25,224,781
	3000 Total STATE	$54,888,893	$52,603,613	$51,592,569	$51,678,212
	4000 Total FEDERAL	$13,080,819	$6,732,514	$7,893,435	$6,405,800
	TOTAL REVENUES	$92,217,746	$82,336,958	$82,626,996	$83,308,792
EXPENDITURES BY OBJECT	100 Salaries	$45,914,239	$49,039,133	$48,849,816	$49,549,637
	200 Employee Benefits	$22,351,475	$23,169,800	$22,942,763	$23,297,754
	300 Purchased Professional and Technical Services	$2,106,856	$1,891,468	$2,031,802	$1,545,563
	400 Purchased property Services	$598,795	$1,131,812	$1,223,924	$668,115
	500 Other Purchased Services	$807,392	$1,255,906	$1,285,467	$1,079,492
	600 Supplies	$8,631,727	$8,062,159	$8,924,683	$6,732,456
	700 Property	$5,224,352	$170,000	$1,196,087	$374,000
	800 Other Objects	$67,194	$101,832	$139,393	$61,775
	TOTAL EXPENDITURES	$85,702,030	$84,822,109	$86,593,937	$83,308,792
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES		$6,515,717	($2,485,151)	($3,966,940)	$0
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS		$0	$0	$0	$0
NET CHANGE IN FUND BALANCE		$6,515,717	($2,485,151)	($3,966,940)	$0
FUND BALANCE - BEGINNING (FROM PRIOR YEAR)		$32,117,989		$38,633,705	
FUND BALANCE - ENDING		$38,633,705	($2,485,151)	$34,666,765	$0

FY25 Final & FY26 Original Budget

Capital Outlay – Fund 32

		Actual 2024	Original Budget 2025	Final Budget 2025	Original Budget 2026
REVENUES BY SOURCE	1000 Total LOCAL	$10,160,584	$8,945,341	$10,172,002	$9,215,244
	3000 Total STATE	$269,751			
	TOTAL REVENUES	$10,430,335	$8,945,341	$10,172,002	$9,215,244
EXPENDITURES BY OBJECT	300 Purchased Professional and Technical Services	$41,907			$10,000
	400 Purchased property Services	$13,191,184	$21,890,833	$21,271,735	$4,884,060
	600 Supplies	$2,082,871	$2,852,283	$2,782,894	$2,718,657
	700 Property	$2,146,080	$964,366	$2,046,535	$676,564
	800 Other Objects	$22,500		$22,978	$23,466
	TOTAL EXPENDITURES	$17,484,542	$25,707,481	$26,124,142	$8,312,747
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES		($7,054,207)	($16,762,140)	($15,952,140)	$902,497
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS		$787,501	$0	$0	$0
NET CHANGE IN FUND BALANCE		($6,266,706)	($16,762,140)	($15,952,140)	$902,497
FUND BALANCE - BEGINNING (FROM PRIOR YEAR)		$34,010,666		$27,743,960	
FUND BALANCE - ENDING		$27,743,960	($16,762,140)	$11,791,820	$902,497

FY25 Final & FY26 Original Budget

Summary All Funds

		Actual 2024	Original Budget 2025	Final Budget 2025	Original Budget 2026
REVENUES BY SOURCE	1000 Total LOCAL	$41,190,528	$38,638,622	$40,018,950	$40,129,635
	3000 Total STATE	$55,762,269	$53,170,398	$52,159,354	$52,303,212
	4000 Total FEDERAL	$15,204,790	$8,695,138	$10,108,564	$8,375,800
	TOTAL REVENUES	$112,157,586	$100,504,159	$102,286,869	$100,808,646
EXPENDITURES BY OBJECT	100 Salaries	$47,105,348	$50,305,065	$50,115,816	$50,876,289
	200 Employee Benefits	$23,000,517	$23,813,966	$23,586,938	$23,937,403
	300 Purchased Professional and Technical Services	$2,386,705	$2,046,678	$2,189,212	$1,559,963
	400 Purchased property Services	$13,811,886	$23,047,744	$22,520,760	$5,580,287
	500 Other Purchased Services	$1,054,697	$1,924,017	$1,960,277	$1,815,232
	600 Supplies	$13,127,344	$13,299,672	$14,336,019	$11,574,513
	700 Property	$7,439,152	$1,169,366	$3,290,043	$1,050,564
	800 Other Objects	$5,296,650	$4,545,029	$4,606,970	$3,899,981
	TOTAL EXPENDITURES	$113,222,299	$120,151,537	$122,606,036	$100,294,231
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES		($1,064,713)	($19,647,378)	($20,319,167)	$514,415
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS		$787,501	$0	$0	$0
NET CHANGE IN FUND BALANCE		($277,212)	($19,647,378)	($20,319,167)	$514,415
FUND BALANCE - BEGINNING (FROM PRIOR YEAR)		$70,327,383	$0	$70,050,172	$0
FUND BALANCE - ENDING		$70,050,172	($19,647,378)	$49,731,004	$514,415