

Board Approved 8.11.26

PCSD Tax Rate Public Hearing and Business Meeting

Tuesday, June 16, 2026

6:00 PM

Provo City School District

280 West 940 North

Provo, UT 84904



Welcome • Educate • Inspire

A. 6:00 p.m. Public Hearing regarding Proposed Certified Tax Rates

The following YouTube link is available to watch the meetings live or at the viewer's convenience:

PCSD Live YouTube Channel: youtube.com/channel/UCFmB8Jxqa9-RMOSvfwbylUQ

A.1. Welcome

Meeting called to order at 6:00pm.

A.2. Roll Call *(Audio Timestamp 00:12)*

Devyn Dayley, Business Administrator; Lisa Boyce, Board Member; Teri McCabe, Board Member; Gina Hales, Board Vice President; Jennifer Partridge, Board President; Wendy Dau, Superintendent; Meg Van Wagenen, Board Member; Emily Harrison, Board Member; Melanie Hall, Board Member, attending via Zoom

A.3. Motion to Convene *(Audio Timestamp 00:35)*

I move that we convene the study session. This motion, made by Gina Hales and seconded by Emily Harrison, Carried.

Lisa Boyce:	Aye
Gina Hales:	Aye
Melanie Hall:	Aye
Emily Harrison:	Aye
Teri McCabe:	Aye
Jennifer Partridge:	Aye
Megan Van Wagenen:	Aye

A.4. FY27 Proposed Certified Tax Rates *(Audio Timestamp 00:56)*

Summary: Business Administrator Devyn Dayley showed the previously shared Tax Impact Statement and the adjusted version with current rates that have come just this week from the state.

- The state has yet to set the basic rate so the Tax Impact Statement shows district only impact and the Proposed PCSD District Tax Rate with an estimated state Basic Rate.
- The board is required to approve the Certified Tax Rate that is the district portion tonight.
- The increase is less than previously proposed as growth from new developments and areas added to the Provo City School District tax area created additional revenue so the requested amount has been decreased.

Previous and Revised Tax Impact Statements:

Previous:

Truth in Taxation FY27 Tax Impact Statement

Provo City School District will consider a tax increase for the FY27 school year. This increase will be an approximate 4% increase in total revenue. This increase will represent an estimated change in rates from .006922 to .007220. The impact of this tax increase and the reasons for the tax increase are listed below.

- Current Provo City School District Tax Rate: .006922 (including Debt Service, Basic Rate and Charter School Rate)
- Proposed Provo City School District Tax Rate (without change to official state Basic Rate): .007220

Impact of tax increase on \$500,000 home/business

- Home – Old rate - \$1,903.55 / New rate - \$1,985.50 / Difference of \$81.95
- Business – Old rate - \$3,461.00 / New Rate - \$3,610.00 / Difference of \$149.00

Reasons for tax increase (Affected funds)

- A tax revenue increase of \$2,500,000 – General fund (direct to teacher/staff salary increases)
- A tax revenue increase of \$1,500,000 – Capital Projects fund (interest payment for Lease Revenue Bond payments)

This includes a decrease in the Debt Service fund of \$850,900.

The net increase in property tax revenue overall is \$3,149,100.

Revised:

Truth in Taxation FY27 Tax Impact Statement

Provo City School District will consider a tax increase for the FY27 school year. This increase will be an approximate 2.3% increase in revenue from the certified tax revenue for FY27. This increase will represent an estimated change in rates from .006922 to .007000. The impact of this tax increase and the reasons for the tax increase are listed below.

- Current Provo City School District Tax Rate: .006922 (including Debt Service, Basic Rate and Charter School Rate)
- Current Provo City School District Tax Rate (without Basic Rate): .005543
- Proposed Provo City School District Tax Rate (with estimated state Basic Rate): .007000
- Proposed Provo City School District Tax Rate (without Basic Rate): .005648

Impact of tax increase on \$525,609 home/business (average valuation for FY27)

- Home – Old rate - \$2,001.05 / New rate - \$2,023.59 / Difference of \$22.54
- Home (district portion only) – Old rate - \$1,602.40 / New rate - \$1,632.75 / Difference of \$30.35
- Business – Old rate - \$3,638.27 / New Rate - \$3,679.26 / Difference of \$40.99
- Business (district portion only) – Old rate - \$2,913.45 / New Rate - \$2,968.64 / Difference of \$55.19

Certified Tax Rate Revenue (not including basic rate) - \$63,593,108

Proposed Tax Rate Revenue (not including basic rate) - \$64,900,050

Reasons for tax increase (Affected funds)

- A tax revenue increase of \$824,327 – General fund (direct to teacher/staff salary increases)
- A tax revenue increase of \$482,615 – Capital Projects fund (interest payment for Lease Revenue Bond payments)

The increase in property tax revenue from the certified tax revenue overall is \$1,306,942.

A.5. Public Input on the Certified Tax Rate *(Audio Timestamp 12:50)*

None

A.6. Motion to Adjourn *(Audio Timestamp 13:25)*

I move that we adjourn our public hearing and convene our business meeting. This motion, made by Megan Van Wagenen and seconded by Lisa Boyce, Carried.

Lisa Boyce:	Aye
Gina Hales:	Aye
Melanie Hall:	Aye
Emily Harrison:	Aye
Teri McCabe:	Aye
Jennifer Partridge:	Aye
Megan Van Wagenen:	Aye

B. Business Meeting

B.1. Welcome *(Audio Timestamp 13:55)*

Meeting convened at the close of the public hearing at 6:14pm

B.2. Roll Call *(Audio Timestamp 13:57)*

Devyn Dayley, Business Administrator; Lisa Boyce, Board Member; Teri McCabe, Board Member; Gina Hales, Board Vice President; Jennifer Partridge, Board President; Wendy Dau, Superintendent; Meg Van Wagenen, Board Member; Emily Harrison, Board Member; Melanie Hall, Board Member participating via Zoom

B.3. Motion to Convene *(Audio Timestamp 14:24)*

No convening vote at this time, it was done in conjunction with the adjournment in the public hearing at 6:14pm.

B.4. Pledge of Allegiance *(Audio Timestamp 14:44)*

Led by Assistant Superintendent Jarod Sites

B.5. Business Item: Tax Impact Statement *(Audio Timestamp 15:19)*

No vote needed, just a review of the statement made in the Public Hearing.

B.6. Business Item: Proposed FY27 Certified Tax Rates *(Audio Timestamp 16:06)*

I move that we approve the certified tax rate of .005648 as discussed in the open meetings tonight. This motion, made by Lisa Boyce and seconded by Megan Van Wagenen, Carried.

Roll Call Vote:

Melanie Hall via Zoom, Aye; Emily Harrison, Aye; Meg Van Wagenen, Aye; Jennifer Partridge, Aye; Gina Hales, Aye; Teri McCabe, Aye; Lisa Boyce, Aye

B.7. Motion to Adjourn *(Audio Timestamp 18:10)*

I move that we adjourn the business meeting. This motion, made by Meg Van Wagenen and seconded by Gina Hales, Carried.