



Board of Education Budget Hearing  
Thursday, June 26, 2025, at 6:00 PM

1. INTRODUCTORY ITEMS

President Weller opened the meeting at 6:00 pm and welcomed everyone.

A. Roll Call of Members

1. Board Members present were.
  - a. Board President Weller
  - b. Board Vice President Whitmore
  - c. Board Member Metcalf
  - d. Board Member Wooltsenhulme
  - e. Board Member Eckert

B. Guests

1. Guests in attendance were.
  - a. Superintendent Maughan
  - b. Business Administrator Robinson
  - c. Board Assistant McMillan
  - d. Shelley Halverson

C. Pledge of Allegiance

1. Superintendent Maughan led the Pledge of Allegiance

2. BUDGET HEARING

A. FY24-25 Recommended Final Budget: Business Administrator Robinson reviewed the Fiscal Year 2024-2025 Budget.

1. Fund 10 - Operations and Maintenance

Summary	Original Budget 2025	Final Budget 2025
Total Revenues	\$30,271,117	\$30,521,532
Total Expenditures	\$29,476,197	\$29,476,197

Remaining Carryover \$19,993,462

2. Fund 21 - School Fund

Summary	Original Budget 2025	Final Budget 2025
Total Revenues	\$615,225	\$703,988
Total Expenditures	\$632,931	\$776,624

Remaining Carryover of \$210,915

3. Fund 26 - Charter School (Set by State)

<b>Summary</b>	<b>Original Budget 2025</b>	<b>Final Budget 2025</b>
Total Revenues	\$133,888	\$137,921
Total Expenditures	\$133,888	\$137,921

4. Fund 27 - Education Foundation

<b>Summary</b>	<b>Original Budget 2025</b>	<b>Final Budget 2025</b>
Total Revenues	\$195,086	\$115,349
Total Expenditures	\$195,000	\$138,000

Remaining Carryover of \$523,278

5. Fund 32 - Capital Projects

<b>Summary</b>	<b>Original Budget 2025</b>	<b>Final Budget 2025</b>
Total Revenues	\$5,779,129	\$5,685,852
Total Expenditures	\$5,982,798	\$6,166,417

Remaining Carryover of \$8,789,444

6. Fund 40 - Building Reserve

<b>Summary</b>	<b>Original Budget 2025</b>	<b>Final Budget 2025</b>
Total Revenues	\$260,000	\$263,133
Total Expenditures	0	0

Remaining Carryover 6,166,297

7. Fund 49 - Food Service

<b>Summary</b>	<b>Original Budget 2025</b>	<b>Final Budget 2025</b>
Total Revenues	\$572,244	\$518,200
Total Expenditures	\$764,871	\$787,999

Remaining Carryover of \$191,300

B. FY25-26 Recommended Original Budget: Business Administrator Robinson reviewed the Fiscal Year 2025-2026 Recommended Original Budget.

1. See Written Budget Presentation

2. FY25-26 Fund Overview

a. Revenue

<b>Fund Summary Summary of Revenue</b>	<b>Final Budget 2025</b>	<b>Original Budget 2026</b>	<b>% Change</b>
Fund 10 - Ops & Maintenance Fund	\$30,521,532	\$29,922,649	-1.96%
Fund 21 - School Activity Fund	\$703,988	\$703,988	0.00%
Fund 26 - Charter School Pass Through	\$137,921	\$203,350	47.44%
Fund 27 - Education Foundation	\$115,349	0	-100.00%
Fund 32 - Capital Projects Fund	\$5,685,852	\$5,878,552	3.39%
Fund 40 - Building Reserve	\$263,133	\$200,000	-23.99%
Fund 49 - Food Service	\$518,200	\$520,200	0.39%

b. Expenses

<b>Fund Summary Summary of Expenses</b>	<b>Final Budget 2025</b>	<b>Original Budget 2026</b>	<b>% Change</b>
Fund 10 - Ops & Maintenance Fund	\$29,476,197	\$29,927,649	1.53%
Fund 21 - School Activity Fund	\$776,624	\$703,988	-9.35%
Fund 26 - Charter School Pass Through	\$137,921	\$203,350	47.44%
Fund 27 - Education Foundation	\$138,000	\$830,876	502.08%
Fund 32 - Capital Projects Fund	\$6,166,417	\$5,883,552	-4.59%

Fund 40 - Building Reserve	0	0	0
Fund 49 - Food Service	\$787,999	\$769,514	-2.35%

3. Fund 10 - Detail

a. Revenue

<b>Fund 10 - Summary of Revenue</b>	<b>Final Budget 2025</b>	<b>Original Budget 2026</b>	<b>% Change</b>
1000 - Total Local	\$22,670,140	\$22,671,232	0.00%
3000 - Total State	\$7,381,998	\$6,867,012	-6.98%
4000 - Total Federal	\$469,394	\$384,405	-18.11%
Total Revenues	\$30,521,532	\$29,922,649	-1.96%

b. Expenses

<b>Fund 10 - Summary of Expenses</b>	<b>Final Budget 2025</b>	<b>Original Budget 2026</b>	<b>% Change</b>
1000 - Instruction	\$15,793,201	\$16,204,556	2.60%
2000 - Support Services - Students	\$2,089,402	\$2,116,293	1.29%
2200 - Support Services - Staff Assistance	\$1,780,850	\$1,792,567	0.66%
2300 - Support Services - General District Admin	\$1,072,322	\$1,130,333	5.41%
2400 - Support Services - School Admin	\$1,962,418	\$2,049,982	4.46%
2500 - Support Services - Central Services	\$1,027,981	\$1,094,314	6.45%
2600 - Operations & Maintenance of Plan	\$3,574,493	\$3,223,410	-9.82%
2700 - Student Transportation	\$903,595	\$1,032,104	14.22%

3300 - Community Services	\$1,271,936	\$1,276,767	0.38%
Total Expenditures	\$29,476,197	\$29,927,649	1.53%

4. Fund 32 - Capital Projects Detail




a. Revenue:

<b>Fund 32 - Summary of Revenue</b>	<b>Final Budget 2025</b>	<b>Original Budget 2026</b>	<b>% of Change</b>
1000 - Total Local Revenue	\$5,685,852	\$5,628,552	-1.01%
3000 - Total State Revenue	0	\$250,000	100.00 %
Total Revenue	\$5,685,852	\$5,878,552	3.39%

b. Expenses

<b>Fund 32 - Summary of Revenue</b>	<b>Final Budget 2025</b>	<b>Original Budget 2026</b>	<b>% of Change</b>
300 Purchased Professional and Tech Svc	\$284,206	\$390,125	37.27%
400 Purchased Property Services	\$5,520,564	\$4,801,926	- 13.02%
700 - Property	\$361,647	\$691,500	91.21%
Total Expense	\$6,166,417	\$5,883,552	-4.59%

5. Attached Files:

- a. FY24-25 Final Budget (see Final Budget 2025 Column) [AFR 20 June 2025 Final Budget 25 & Original Budget 2026.pdf](#) 
- b. FY25-26 Original Budget (See Original Budget 2026 Column) [AFR 20 June 2025 Final Budget 25 and Original Budget 2026.pdf](#) 
- c. Written Budget Narrative [2026 Written Budget Presentation with Chart.pdf](#) 
- d. Data Charts [Packet Charts FY25-26.pdf](#) 
- e. FY25-26 Property Tax Rate Summary [Tax Rate Summary \(693\) FY26.pdf](#) 

3. PUBLIC COMMENT ON BUDGET HEARING

1. None

4. AGENDA ITEMS - BUDGET HEARING

A. FY24-25 Final Budget

1. FY24-25 Final Budget (See FY25 Final Budget Column)

[AFR 20 June 2025 Final Budget 25 & Original Budget 2026.pdf](#) 

Motion to approve the FY24-25 Final Budget

Moved by: Wade Woolstenhulme

Seconded by: Lynda Whitmore

For: Dan Eckert, Lynda Whitmore, Matt Weller,  
Ty Metcalf, and Wade Woolstenhulme

Motion Carried 5-0

B. FY25-26 Original Budget

1. FY25-26 Original Budget (See FY26 Original Budget Column)

[AFR 20 June 2025 Final Budget 25 & Original Budget 2026.pdf](#) 

Motion to approve the FY25-26 Original Budget

Moved by: Lynda Whitmore

Seconded by: Ty Metcalf

For: Dan Eckert, Lynda Whitmore, Matt Weller,  
Ty Metcalf, and Wade Woolstenhulme

Motion Carried 5-0

C. FY25-26 Property Tax Rate

1. FY25-26 Property Tax Rate

[Tax Rate Summary \(693\) FY26.pdf](#) 

Motion to Approve the FY25-26 Property Tax Rate

Moved by: Wade Woolstenhulme

Seconded by: Lynda Whitmore

For: Dan Eckert, Lynda Whitmore, Matt Weller,  
Ty Metcalf, and Wade Woolstenhulme

Motion Carried 5-0

Motion to close the Budget Hearing at 6:30 PM and open a regular session for an information item.

Moved by: Lynda Whitmore


Seconded by: Wade Woolstenhulme

Carried

5. Superintendent Items

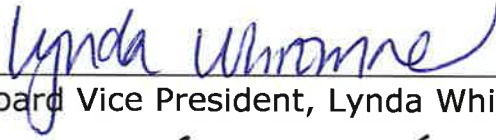
1. Procedure Update: Recently, there was an approved change to State Board Rule that goes into effect this on July 1. The update pertains to toilet training requirements prior to student enrollment. Under the new rule, school districts must adjust any prior practices or expectations that required kindergarten students to be toilet-trained before enrolling in school. The most significant changes are that it pertains to all students now rather than just kindergartners, and how we address students who are not toilet-trained. Ordinarily, this kind of procedural change would be presented during the August Board meeting. However, because student registration and enrollment happen prior to August, the changes to this procedure need to be implemented and the procedures updated prior to July 1 to ensure the district is in compliance with the rule.

[6001-C Student Toilet Training](#) 

[6001-D Confirmation of Toilet Training Form](#) 

Motion to adjourn at 6:32 PM

Moved by: Wade Woolstenhulme



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Board Vice President, Lynda Whitmore



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Business Administrator, Adam Robinson