

**Uintah School District
Board of Education
Uintah County, Utah**

Approved Public Judgement Levy Hearing Minutes

Date: August 6, 2025
Time: 6:00 p.m. – 6:45 p.m.
Location: 826 South 1500 East, Naples, Utah

Board Members Present:

- Dave Chivers, President
- Tawnya McKee, Vice President
- Todd Massey
- Denise Maynard
- Robin McClellan

Executive Staff Present:

- Dr. Rick Woodford, Superintendent
- Troy Timothy, Business Administrator
- Rodrigo Jurado-Pena, Controller

Others Present:

- Wendy Long, Uintah County Treasurer
- Vernie Heeney
- Ryan Jones
- Roland Searle
- Michelle Mansfield
- Karen Laris

Minutes recorded by Holly Chivers, Business Administrator's Secretary.

1. Introduction

1.01. Welcome/Call to Order

Business Administrator Troy Timothy welcomed the audience, and President Chivers called the meeting to order at 6:00 p.m. He noted that no action would be taken during this meeting, as Board action is scheduled for August 13, 2025, at 6:00 p.m.

1.02. Reverence

The reverence was offered by Member Todd Massey.

1.03. Pledge of Allegiance

Member Robin McClellan led the Pledge of Allegiance.

2. Presentation of Proposed Judgement Levy

Mr. Timothy presented an overview of the proposed judgment levy, noting that this is the final step in setting the FY26 budget before certifying the tax rate. He explained:

- The purpose of the levy is to offset refunds issued by the State when centrally assessed property owners successfully appeal their assessments. This year, the District was impacted by approximately \$390,482 in such refunds.
- The judgment levy is a one-time correction to restore lost revenue and will not be carried forward into future years.
- The proposed rate increase of .000065 will result in an estimated one-time cost of \$12.62 for the average homeowner and \$22.95 for the average business owner.
- By law, this process must be carried out through Truth in Taxation procedures.

Dr. Woodford added that in past years the District did not pursue judgment levies due to a sufficient fund balance; however, reserves have been spent down, and the District now operates under a much tighter budget. He emphasized that these funds are dedicated to the capital fund for facilities, technology, and buses, not for salaries.

Member Massey clarified that while this year's levy is a one-time correction, the Board may need to pursue judgment levies in future years if refunds continue to impact revenues.

Additional information was shared by District staff:

- Rodrigo Jurado, District Controller, explained the different funds in the budget, noted efforts to run lean, and highlighted the importance of maintaining capital funds to avoid bonding (which would constitute an actual tax increase).
- Dr. Woodford noted that enrollment is declining and emphasized the need to plan responsibly for future financial impacts.

President Chivers established the ground rules for public comment, including time limits and guidelines for respectful participation. He reiterated that the Board would listen to community input but take no action at this meeting.

3. Public Hearing

3.01. Public Comment

The following individuals addressed the Board:

- Vernie Heenie – Spoke in support of the levy, urging passage to avoid budget cuts.

- Ryan Jones – Asked what the funds would be used for. After hearing the explanation, he expressed opposition, stating that as a business owner, he would not support the levy.
- Roland Searle – Asked about the levy amount; Mr. Timothy offered to assist him individually in reviewing his assessment.
- Michelle Mansfield – Requested confirmation that the levy would not be repeated next year. The Board clarified that future judgment levies depend on centrally assessed appeals and cannot be predicted in advance.
- Karen Laris – Encouraged the District to ensure responsible fiscal management.

Additional clarifications were provided during the discussion:

- Dr. Woodford and Wendy Long, Uintah County Treasurer, addressed questions about property valuation notices and where to obtain further information.
- Mr. Jurado reiterated that the District seeks to rebuild capital funds to address upcoming facility maintenance needs.

Online Comments – Five written comments were received:

- *Brandi, USD Parent* – Questioned why savings were spent down and suggested the District reevaluate its financial management.
- *Carl Jackman* – Stated concern about government spending and the impact of assessment errors.
- *Lori Dodge* – Opposed the levy, expressing that the Superintendent should have managed the issue differently.
- [Other comments summarized as appropriate...]

4. Adjournment

President Chivers entertained a motion to adjourn. Member Massey moved, with Member Maynard seconding. The motion passed unanimously, and the meeting was adjourned at 6:45 p.m.