

NORTH SANPETE SCHOOL DISTRICT
SCHOOL BOARD OF EDUCATION BUDGET HEARING
June 16, 2026

Minutes for the Board of Education Budget Hearing meeting held Tuesday, June 16, 2026, began at 6:01 p.m. at the North Sanpete School District Office. President Richard Brotherson conducted the meeting. Board members in attendance were President Richard Brotherson, Vice President Jeremy Madsen, Greg Bailey, Stacey Goble and Joseph Cook. Others in attendance were Superintendent O'Dee Hansen, Assistant Superintendent Rena Orton, Business Administrator Rickie Stewart, Accountant Bryce Warby, Secretary Brittany Stubbs, Principals Christy Straatman and Natalie Stansfield, Angela Thompson, Tara Syme, Richard Tree, Landon Bailey, Lacey Rosenlof, and Ben Cox.

Final FY2026 Budget / Proposed FY2027 Budget

Mrs. Stewart presented the Final FY2026 Budget and Proposed FY2027 Budget. Discussion included recent changes made to the budget presentation and reporting process. Administration explained that indirect costs will now be reflected as separate line items within the programs to which they relate, providing a more accurate and transparent representation of revenues and expenditures. It was noted that the previous method was acceptable and did not result in any audit findings, but the revised approach provides a clearer picture of program costs and funding sources.

Board members asked questions regarding several budget line items, including At-Risk funding, Project AWARE funding, paraprofessional staffing, media personnel expenditures, Dual Language Immersion funding, student services expenditures, and local levy revenues. Administration explained that changes reflected program adjustments, staffing reallocations, grant funding transitions, curriculum purchases, and anticipated state funding requirements.

Discussion was also held regarding the expiration of the Project AWARE grant and plans to retain affected employees through other funding sources. Administration reported that staffing and program needs had been reviewed with district directors and adjustments were made to better align available resources with district priorities.

Additional discussion included projected tax revenues, statewide basic tax rate calculations, and anticipated changes to local levy amounts.

A motion was made by Mr. Madsen and seconded by Mrs. Goble to approve the Final FY2026 Budget. Voting was unanimous in the affirmative.

A motion was made by Mrs. Goble and seconded by Mr. Bailey to approve the Proposed FY2027 Budget. Voting was unanimous in the affirmative.

Certified Tax Rate and Impact Schedule

Mrs. Stewart presented information regarding the proposed certified tax rate and property tax impact schedule. She explained that, if approved, the proposed tax rate would generate an increase in total tax revenue of approximately 15.46%, resulting in an estimated increase of approximately \$41 per household. She noted that the percentage increase is calculated based on total tax revenue as required by state law and that final values may be adjusted when certified tax rates are received from the county.

Discussion was held regarding the district's Truth-in-Taxation timeline and statutory requirements. Administration reported that the district remains on schedule to meet required deadlines and that a Truth-in-Taxation hearing is scheduled for August 11. Board members discussed the property tax impact statement, future funding needs, state matching funds for capital projects, growth in local property values, and the potential impact of delaying future tax increases.

Board members also discussed the estimated impact on taxpayers, recent residential growth within the district, collection rates, and the possibility of adjusting the proposed rate prior to final adoption.

A motion was made by Mrs. Goble and seconded by Mr. Bailey to move forward with Truth-in-Taxation and certify the tax rate of 0.004965.

Voting was as follows:

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| Mr. Brotherson – Aye | Mr. Madsen – Aye |
| Mrs. Goble – Aye | Mr. Bailey – Aye |
| Mr. Cook – Nay | |

The motion passed 4-1.

Adjourn

The Budget Hearing concluded at 6:35 p.m.