

**MFL MAR MAC COMMUNITY SCHOOL
SPECIAL MEETING 03.27.2025**

**MFL MarMac
Community School
Special Meeting – Budget
Public Hearing
Thursday, March 27, 2025**

The MFL MarMac Special Meeting of the Board of Directors was held on March 27, 2025, in the Learning Commons of the Monona Schoolhouse. President Gina Roys called the Budget Public Hearing Special Meeting (pursuant to Iowa Code 24.2A) to order at 6:00 p.m. Members present at roll call were Tonya Meyer, Roberta Hass, Aaron Schroeder, and Danielle Schlake. Dr. Jon Moser and Josh Grau were absent. Also present were Tim Dugger, Superintendent, and Karla Hanson, Board Secretary/Treasurer. Motion by Danielle Schlake, sec-

onded by Tonya Meyer, to approve the agenda as presented. Mr. Dugger spoke briefly about the Proposed Property Tax Levy for Fiscal Year 2026 that was sent out to all property owners by the county auditors. The proposed tax rate will be approximately \$12.69 per \$1,000 assessed value. School funding is approximately 75% State and Federal Aid and 25% property tax. Public comments were heard from Sarah Grady, Arlis White, Jr., and Bill Roe. President Roys adjourned the meeting at 6:30 p.m. Respectfully submitted, Karla Hanson, Board Secretary/Treasurer

Published in The Outlook, Monona on April 2, 2025

MFL MAR MAC COMMUNITY SCHOOL • NOTICE OF PUBLIC HEARING BUDGET SUMMARY

**NOTICE OF PUBLIC HEARING
Proposed MFL MAR MAC School Budget Summary
Fiscal Year 2025 - 2026**

| Location of Public Hearing: MFL MarMac McGregor Center Library | | Date of Hearing: 04/12/2025 | | Time of Hearing: 06:00 PM | |
|---|-----|-----------------------------|--------------|---------------------------|-------------|
| The Board of Directors will conduct a public hearing on the proposed 25/26 school budget at the above noted location and time. At the hearing, any resident or taxpayer may present objections to, or arguments in favor of, any part of the proposed budget. This notice represents a summary of the supporting detail of the revenues and expenditures on file with the district secretary. A copy of the details will be furnished upon request. | | | | | |
| | | Budget 2026 | Re-est. 2025 | Actual 2024 | Avg % 24-26 |
| Taxes Levied on Property | 1 | 3,979,614 | 3,688,860 | 4,087,348 | % -1.3 |
| Utility Replacement Excise Tax | 2 | 48,221 | 43,233 | 164,002 | % -45.8 |
| Income Surtaxes | 3 | 520,878 | 392,082 | 544,695 | % -2.2 |
| Tuition/Transportation Received | 4 | 440,000 | 430,000 | 423,448 | |
| Earnings on Investments | 5 | 226,400 | 219,917 | 214,408 | |
| Nutrition Program Sales | 6 | 290,000 | 280,000 | 277,430 | |
| Student Activities and Sales | 7 | 431,200 | 421,100 | 412,594 | |
| Other Revenues from Local Sources | 8 | 141,900 | 138,800 | 135,907 | |
| Revenue from Intermediary Sources | 9 | 0 | 0 | 0 | |
| State Foundation Aid | 10 | 6,825,773 | 6,690,850 | 6,272,880 | |
| Instructional Support State Aid | 11 | 25,879 | 0 | 0 | |
| Other State Sources | 12 | 1,247,030 | 1,194,875 | 1,156,346 | |
| Two Tier Assessment Limitation Replacement | 13 | 97,693 | 97,693 | 109,581 | |
| Title I Grants | 14 | 130,000 | 128,000 | 126,297 | |
| IDEA and Other Federal Sources | 15 | 600,000 | 590,000 | 578,522 | |
| Total Revenues | 16 | 15,004,588 | 14,315,410 | 14,503,458 | |
| General Long-Term Debt Proceeds | 17 | 0 | 0 | 0 | |
| Transfers In | 18 | 305,000 | 299,000 | 295,811 | |
| Proceeds of Fixed Asset Dispositions | 19 | 0 | 0 | 0 | |
| Special Items/Upward Adjustments | 20 | 10,000 | 9,000 | 8,620 | |
| Total Revenues & Other Sources | 21 | 15,319,588 | 14,623,410 | 14,807,889 | |
| Beginning Fund Balance | 22 | 8,121,628 | 8,491,977 | 8,298,082 | |
| Total Resources | 23 | 23,441,216 | 23,115,387 | 23,105,971 | |
| *Instruction | 24 | 8,700,000 | 8,345,000 | 8,048,333 | % 4.0 |
| Student Support Services | 25 | 230,000 | 215,000 | 210,672 | |
| Instructional Staff Support Services | 26 | 160,000 | 152,000 | 148,860 | |
| General Administration | 27 | 419,000 | 402,000 | 394,601 | |
| School Administration | 28 | 680,000 | 650,000 | 642,878 | |
| Business & Central Administration | 29 | 635,000 | 610,000 | 593,513 | |
| Plant Operation and Maintenance | 30 | 1,239,900 | 1,114,800 | 1,091,181 | |
| Student Transportation | 31 | 862,000 | 839,500 | 827,176 | |
| *Total Support Services (lines 25-31) | 31A | 4,225,900 | 3,983,300 | 3,908,881 | % 4.0 |
| *Noninstructional Programs | 32 | 630,000 | 610,000 | 601,283 | % 2.4 |
| Facilities Acquisition and Construction | 33 | 1,210,000 | 1,150,000 | 1,112,528 | |
| Debt Service (Principal, interest, fiscal charges) | 34 | 235,000 | 231,000 | 230,158 | |
| AEA Support - Direct to AEA | 35 | 315,687 | 349,459 | 390,591 | |
| *Total Other Expenditures (lines 33-35) | 35A | 1,760,687 | 1,730,459 | 1,733,277 | % 0.8 |
| Total Expenditures | 36 | 15,316,587 | 14,668,759 | 14,291,774 | |
| Transfers Out | 37 | 310,000 | 298,000 | 295,811 | |
| Other Uses | 38 | 29,000 | 27,000 | 26,409 | |
| Total Expenditures, Transfers Out & Other Uses | 39 | 15,655,587 | 14,993,759 | 14,613,994 | |
| Ending Fund Balance | 40 | 7,785,629 | 8,121,628 | 8,491,977 | |
| Total Requirements | 41 | 23,441,216 | 23,115,387 | 23,105,971 | |
| Proposed Property Tax Rate (per \$1,000 taxable valuation) | | 12.69346 | | | |

Published in The Outlook, Monona on April 2, 2025