



## FY27 Working Budget

### Budget Detail Report

	(365 students)		(279 students)		(279 students)		# of Students 279	
	FY25 Actuals	Current Year Actuals	FY26 Forecast	Variance	FY27 Forecast			
<b>Revenue</b>								
<b>1000 Local</b>								
1510 Interest on Investments (PTIF Fund)	\$ 64,362	\$ 33,215	\$ 80,000	\$ -	\$ 80,000			
1610 Lunch - Sales	\$ 71,087	\$ 40,277	\$ 58,000	\$ -	\$ 58,000			
1710 Student Field Work/Activity	\$ 2,500	\$ -	\$ -	\$ -	\$ -			
1730 Utah Recreation Grant	\$ -	\$ -	\$ -	\$ -	\$ -			
1747 After School Club	\$ 10,000	\$ 3,467	\$ 10,000	\$ -	\$ 10,000			
1920 Donations	\$ 7,000	\$ 5,549	\$ 8,000	\$ -	\$ 8,000			
1920 PTO	\$ 10,000	\$ 9,368	\$ 16,119	\$ (11,119)	\$ 5,000			
1990 Miscellaneous	\$ -	\$ 5,637	\$ -	\$ -	\$ -			
<b>Total 1000:</b>	<b>\$ 164,949</b>	<b>\$ 97,513</b>	<b>\$ 172,119</b>	<b>\$ (11,119)</b>	<b>\$ 161,000</b>			
<b>3000 State</b>								
30.3005 Regular School Prgm K	\$ 127,832	\$ 67,797	\$ 100,678	\$ 16,858	\$ 117,536			
30.3010 Regular School Prgm 1-12	\$ 1,279,247	\$ 827,462	\$ 1,241,163	\$ (183,343)	\$ 1,057,820			
30.3020 Professional Staff	\$ 88,668	\$ -	\$ -	\$ -	\$ -			
31.1205 Special Education -- Add-On	\$ 331,613	\$ 335,559	\$ 503,339	\$ (6,913)	\$ 496,426			
31.1210 Special Education - Self Contained	\$ -	\$ 1,973	\$ 2,960	\$ 7,943	\$ 10,903			
31.1220 Special Education -- Extended Year	\$ 3,767	\$ 2,592	\$ 3,888	\$ (121)	\$ 3,767			
31.1225 Special Education -- Impact Aid	\$ 7,571	\$ 5,011	\$ 8,590	\$ (1,019)	\$ 7,571			
31.1278 Special Education -- Extended Year Stipend	\$ 4,415	\$ -	\$ 4,415	\$ (4,415)	\$ -			
31.5201 Class Size Reduction - K-8	\$ 144,056	\$ 91,961	\$ 136,868	\$ (16,671)	\$ 120,197			
31.5344 Enhancement For At-Risk	\$ 86,397	\$ 61,650	\$ 92,475	\$ 18,220	\$ 110,695			
32.0500 Charter School Base Funding	\$ 83,207	\$ 56,667	\$ 85,000	\$ 1,389	\$ 86,389			
32.5310 Flexible Allocation	\$ 862	\$ 90,007	\$ 135,010	\$ (11,869)	\$ 123,141			
32.5619 Charter School Local Replacement	\$ 1,101,244	\$ 706,855	\$ 1,012,212	\$ 46,035	\$ 1,058,247			
34.5651 Educator Professional Time	\$ 48,513	\$ 43,351	\$ 43,351	\$ 313	\$ 43,664			
34.5659 Educator Support Prof Bonus	\$ -	\$ 19,996	\$ 19,996	\$ (19,996)	\$ -			
34.5807 SHiNE	\$ -	\$ 9,209	\$ 15,787	\$ (2,300)	\$ 13,487			
34.5868 Teacher Supplies & Materials	\$ 9,097	\$ 7,808	\$ 7,807	\$ 1	\$ 7,808			
34.5876 Educator Salary Adjustment	\$ 267,413	\$ 185,874	\$ 269,424	\$ 7,911	\$ 277,335			
35.5420 School Land Trust Program	\$ 54,274	\$ 54,611	\$ 54,611	\$ 14,572	\$ 69,183			
35.5666 Grants for Professional Learning	\$ 3,074	\$ -	\$ -	\$ -	\$ -			
35.5678 Teacher and Student Success Act Program	\$ 128,650	\$ 74,240	\$ 111,360	\$ 4,149	\$ 115,509			
35.5810 Library Books & Supplies	\$ -	\$ -	\$ -	\$ -	\$ -			
35.5679 HB373 Elementary Mental Health Grant	\$ 35,964	\$ -	\$ 34,055	\$ (1,879)	\$ 32,176			
35.5882 Beverly Taylor Sorenson Grant	\$ 36,000	\$ 23,334	\$ 35,000	\$ 1,000	\$ 36,000			
38.5295 Assesment to Achievement	\$ 3,860	\$ -	\$ -	\$ -	\$ -			
38.5321 Financial Management System	\$ -	\$ -	\$ -	\$ -	\$ -			
38.5644 STEM Endorsement Incentive	\$ 3,853	\$ -	\$ -	\$ -	\$ -			
STEM AC Grant	\$ -	\$ -	\$ 47,632	\$ 7,119	\$ 54,751			
Early Intervention Software Program (EISP)	\$ 9,064	\$ -	\$ 9,064	\$ (9,064)	\$ -			
38.5673 E-Cig & Nicotine Prev	\$ 4,000	\$ 4,000	\$ 4,000	\$ (3,000)	\$ 1,000			
38.5674 Suicide Prevention	\$ 1,000	\$ 1,000	\$ 1,000	\$ 3,000	\$ 4,000			
38.5813 Stipends for Future Educators	\$ -	\$ 6,500	\$ 6,500	\$ (6,500)	\$ -			
38.5914 School Safety & Support	\$ 14,176	\$ -	\$ 3,000	\$ -	\$ -			
38.807 School Lunch (Liquor Tax)	\$ 23,500	\$ 12,008	\$ 19,398	\$ (3,097)	\$ 16,301			
<b>Total 3000:</b>	<b>\$ 3,901,317</b>	<b>\$ 2,689,465</b>	<b>\$ 4,008,582</b>	<b>\$ (141,677)</b>	<b>\$ 3,863,905</b>			
<b>4000 Federal</b>								
42.7230 GEERS II	\$ 2,730	\$ -	\$ -	\$ -	\$ -			
45.7522 IDEA Preschool	\$ 1,252	\$ -	\$ 1,196	\$ -	\$ 1,196			
45.7524 IDEA Part-B	\$ 62,867	\$ -	\$ 58,985	\$ -	\$ 58,985			
45.8075 Free & Reduced Reimbursement	\$ 54,000	\$ 27,048	\$ 43,373	\$ -	\$ 43,373			
45.8075 National School Lunch Prgm	\$ 17,500	\$ 8,486	\$ 14,521	\$ -	\$ 14,521			
45.8075 NSL Breakfast	\$ 17,000	\$ 8,895	\$ 13,898	\$ -	\$ 13,898			
48.7801 Title IA	\$ 20,000	\$ -	\$ 20,000	\$ 44,000	\$ 64,000			
48.7860 Title IIA	\$ 6,086	\$ -	\$ 6,086	\$ (6,086)	\$ -			
48.7940 SRSA REAP Grant	\$ 56,770	\$ 43,538	\$ 43,538	\$ -	\$ 43,538			
<b>Total 4000:</b>	<b>\$ 181,435</b>	<b>\$ 87,967</b>	<b>\$ 201,597</b>	<b>\$ 37,914</b>	<b>\$ 239,511</b>			
<b>Total Revenue:</b>	<b>\$ 4,247,701</b>	<b>\$ 2,874,945</b>	<b>\$ 4,382,299</b>	<b>\$ (114,882)</b>	<b>\$ 4,264,416</b>			

## Expenses

<b>100 Salaries</b>					
121 School Administration	\$ 386,377	\$ 260,756	\$ 399,432	\$ 15,977	\$ 415,409
131 Teachers	\$ 1,021,121	\$ 609,516	\$ 877,049	\$ (22,205)	\$ 854,844
131 SPED Admin	\$ 231,655	\$ 119,401	\$ 173,269	\$ 14,021	\$ 187,290
131 Stipends / Bonuses / Personal Time	\$ 77,000	\$ 48,043	\$ 92,375	\$ (21,983)	\$ 70,392
132 Substitute Teachers	\$ 20,000	\$ 13,292	\$ 20,000	\$ -	\$ 20,000
132 PTO Cashout	\$ -	\$ -	\$ -	\$ -	\$ -
142 Counselor	\$ 106,848	\$ 73,547	\$ 111,122	\$ 4,445	\$ 115,567
143 Nurse	\$ 64,890	\$ 44,774	\$ 67,486	\$ -	\$ 67,486
152 Office Staff	\$ 82,050	\$ 53,875	\$ 87,130	\$ (44,730)	\$ 42,400
161 Special Education Aide	\$ 115,000	\$ 56,872	\$ 105,111	\$ 21,942	\$ 127,053
161 Paraprofessionals	\$ 213,397	\$ 110,744	\$ 208,924	\$ 39,373	\$ 248,297
161 After School Club Aides	\$ 5,000	\$ 5,558	\$ 11,200	\$ (2,200)	\$ 9,000
182 Maintenance & Grounds	\$ 68,560	\$ 36,005	\$ 57,152	\$ 5,390	\$ 62,542
191 Kitchen Manager	\$ 37,000	\$ 22,213	\$ 37,000	\$ 1,695	\$ 38,695
192 Kitchen Staff	\$ 50,000	\$ 16,933	\$ 33,351	\$ 4,025	\$ 37,375
<b>Total 100:</b>	<b>\$ 2,478,898</b>	<b>\$ 1,471,529</b>	<b>\$ 2,280,601</b>	<b>\$ 15,750</b>	<b>\$ 2,296,350</b>
<b>200 Benefits</b>					
220 FICA	\$ 180,846	\$ 135,917	\$ 174,466	\$ 1,205	\$ 175,671
230 Retirement	\$ 135,000	\$ 92,215	\$ 135,000	\$ -	\$ 135,000
241 Health Insurance	\$ 245,000	\$ 142,135	\$ 200,000	\$ 15,000	\$ 215,000
243 Life and Disability Insurance	\$ 3,300	\$ -	\$ -	\$ -	\$ -
244 HRA & Health Waiver (401K)	\$ 32,000	\$ 26,500	\$ 36,878	\$ -	\$ 36,878
270 Worker's Compensation Fund	\$ 10,619	\$ 8,572	\$ 10,619	\$ -	\$ 10,619
280 Unemployment Insurance	\$ 6,500	\$ 1,959	\$ 6,500	\$ -	\$ 6,500
<b>Total 200:</b>	<b>\$ 613,265</b>	<b>\$ 407,298</b>	<b>\$ 563,463</b>	<b>\$ 16,205</b>	<b>\$ 579,668</b>
<b>300 Prof &amp; Technical Services</b>					
323 Instruction/Admin Services	\$ 12,500	\$ 3,500	\$ 11,500	\$ -	\$ 11,500
323 Special Education Services	\$ 36,000	\$ 4,400	\$ 10,000	\$ -	\$ 10,000
330 Professional Development	\$ 5,500	\$ 5,221	\$ 11,136	\$ -	\$ 11,136
345 Accounting & Audit Services	\$ 24,387	\$ 12,083	\$ 18,500	\$ -	\$ 18,500
345 Business Services (Red Apple Financial)	\$ 77,748	\$ 53,384	\$ 80,074	\$ -	\$ 80,074
347 Psychologist/OT/APE	\$ 28,500	\$ 21,341	\$ 28,500	\$ -	\$ 28,500
349 Legal	\$ 9,500	\$ 369	\$ 5,500	\$ -	\$ 5,500
355 Technology Services	\$ 15,780	\$ 11,168	\$ 16,752	\$ -	\$ 16,752
<b>Total 300:</b>	<b>\$ 209,915</b>	<b>\$ 111,466</b>	<b>\$ 181,962</b>	<b>\$ -</b>	<b>\$ 181,962</b>
<b>400 Purchased Property Services</b>					
411 Water / Sewage	\$ 9,000	\$ 6,213	\$ 11,500	\$ -	\$ 11,500
412 Garbage	\$ 10,141	\$ 8,273	\$ 9,840	\$ -	\$ 9,840
422 Lawn Care & Snow Removal	\$ 3,100	\$ -	\$ 2,000	\$ -	\$ 2,000
430 Technology Repairs & Maintenance	\$ 4,000	\$ -	\$ -	\$ -	\$ -
431 Non - Technology Repairs and Maintenance	\$ 29,271	\$ 5,995	\$ 30,000	\$ -	\$ 30,000
441 Lease of Storage Unit	\$ 1,718	\$ 402	\$ 402	\$ -	\$ 402
442 Equipment/Vehicle Rental	\$ 1,436	\$ 292	\$ 1,500	\$ -	\$ 1,500
443 Lease of Copy Machines	\$ 15,306	\$ 9,632	\$ 13,810	\$ -	\$ 13,810
450 Construction/Pergola	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total 400:</b>	<b>\$ 73,972</b>	<b>\$ 30,807</b>	<b>\$ 69,052</b>	<b>\$ -</b>	<b>\$ 69,052</b>

500 Other Purchase Services										
518 Student Transportation Services	\$	10,393	\$	1,865	\$	5,000	\$	-	\$	5,000
521 Property Insurance	\$	6,690	\$	14,520	\$	14,520	\$	-	\$	14,520
522 Liability Insurance	\$	7,730	\$	3,530	\$	3,530	\$	-	\$	3,530
532 Internet	\$	2,116	\$	1,495	\$	2,100	\$	-	\$	2,100
531 Telephone	\$	5,424	\$	3,974	\$	5,000	\$	-	\$	5,000
540 Marketing	\$	9,393	\$	1,980	\$	5,500	\$	-	\$	5,500
580 Travel	\$	8,379	\$	773	\$	3,500	\$	-	\$	3,500
<i>Total 500:</i>	\$	<i>50,125</i>	\$	<i>28,137</i>	\$	<i>39,150</i>	\$	-	\$	<i>39,150</i>
600 Supplies and Materials										
610 Classroom	\$	33,326	\$	11,646	\$	15,000	\$	-	\$	15,000
610 School Events/Student Activities	\$	1,774	\$	4,664	\$	5,000	\$	-	\$	5,000
610 Band Class Equipment	\$	2,457	\$	1,271	\$	1,500	\$	(500)	\$	1,000
610 After School Club Supplies	\$	420	\$	550	\$	1,000	\$	-	\$	1,000
610 Fieldwork	\$	1,916	\$	418	\$	3,000	\$	-	\$	3,000
610 PTO Supplies/Activities	\$	6,993	\$	3,126	\$	16,000	\$	(11,000)	\$	5,000
610 Special Education Materials	\$	1,049	\$	915	\$	5,000	\$	-	\$	5,000
610 Professional Development	\$	810	\$	328	\$	2,000	\$	-	\$	2,000
610 Board Expenses	\$	192	\$	-	\$	400	\$	-	\$	400
610 Office Supplies	\$	25,589	\$	12,331	\$	20,000	\$	-	\$	20,000
610 Non Food Kitchen Supplies (NSLP)	\$	13,339	\$	6,084	\$	9,000	\$	-	\$	9,000
621 Natural Gas	\$	17,641	\$	9,154	\$	20,000	\$	-	\$	20,000
622 Electricity	\$	31,130	\$	21,814	\$	32,000	\$	-	\$	32,000
630 Food - Bistro	\$	-	\$	-	\$	-	\$	-	\$	-
631 Food Supplies	\$	114,217	\$	71,336	\$	100,000	\$	-	\$	100,000
641 Curriculum / Textbooks	\$	32,766	\$	33,065	\$	34,000	\$	-	\$	34,000
644 Library	\$	2,088	\$	-	\$	-	\$	-	\$	-
670 Software	\$	36,867	\$	43,884	\$	40,000	\$	-	\$	40,000
680 Maintenance & Cleaning	\$	27,319	\$	14,158	\$	20,000	\$	-	\$	20,000
<i>Total 600:</i>	\$	<i>349,893</i>	\$	<i>234,744</i>	\$	<i>323,900</i>	\$	<i>(11,500)</i>	\$	<i>312,400</i>
700 Property, Equipment										
710 Land Improvements & Building	\$	25,550	\$	930	\$	5,000	\$	-	\$	5,000
733 Furniture and Fixtures	\$	16,812	\$	-	\$	5,000	\$	-	\$	5,000
734 Technology-Related Hardware	\$	-	\$	4,913	\$	20,000	\$	-	\$	20,000
736 Technology Software	\$	-	\$	-	\$	-	\$	-	\$	-
738 Kitchen Equipment	\$	2,000	\$	836	\$	2,000	\$	-	\$	2,000
739 Maintenance Equipment	\$	3,987	\$	-	\$	-	\$	-	\$	-
739 Capital Expenses (Contingency)	\$	26,770	\$	-	\$	15,000	\$	-	\$	15,000
<i>Total 700:</i>	\$	<i>75,119</i>	\$	<i>6,679</i>	\$	<i>47,000</i>	\$	-	\$	<i>47,000</i>
800 Debt Service and Misc										
810 Dues and Fees	\$	5,000	\$	7,423	\$	7,500	\$	-	\$	7,500
810 UAPCS Dues	\$	2,920	\$	2,232	\$	2,920	\$	-	\$	2,920
810 Banking Fees	\$	64,523	\$	11,485	\$	12,645	\$	-	\$	12,645
810 Background Check Fees	\$	1,500	\$	2,094	\$	2,500	\$	-	\$	2,500
815 Other/Retirement Fee	\$	1,500	\$	-	\$	1,500	\$	-	\$	1,500
830 USDA Loan	\$	510,801	\$	382,645	\$	573,971	\$	-	\$	573,971
850 Contingency	\$	-	\$	-	\$	-	\$	-	\$	-
<i>Total 800:</i>	\$	<i>586,244</i>	\$	<i>405,879</i>	\$	<i>601,036</i>	\$	-	\$	<i>601,036</i>
<i>Total Expenses:</i>	\$	<i>4,437,431</i>	\$	<i>2,696,539</i>	\$	<i>4,106,164</i>	\$	<i>20,454</i>	\$	<i>4,126,618</i>
<i>Net Income:</i>	\$	<i>(189,730)</i>	\$	<i>178,406</i>	\$	<i>276,135</i>	\$	<i>(135,337)</i>	\$	<i>137,798</i>

**5% Goal \$ 234,414**

**4% Goal \$ 187,531**

**3% Goal \$ 140,648**