



FY27 Working Budget

Budget Detail Report

of Students
279

Revenue

	(365 students)	(279 students)	(279 students)	Variance	# of Students FY27 Forecast
	FY25 Actuals	Current Year Actuals	FY26 Forecast		
1000 Local					
1510 Interest on Investments (PTIF Fund)	\$ 64,362	\$ 66,275	\$ 80,000	\$ -	\$ 80,000
1610 Lunch - Sales	\$ 71,087	\$ 67,092	\$ 58,000	\$ -	\$ 58,000
1710 Student Field Work/Activity	\$ 2,500	\$ -	\$ -	\$ -	\$ -
1730 Utah Recreation Grant	\$ -	\$ -	\$ -	\$ -	\$ -
1747 After School Club	\$ 10,000	\$ 2,175	\$ 10,000	\$ -	\$ 10,000
1920 Donations	\$ 7,000	\$ 5,093	\$ 8,000	\$ -	\$ 8,000
1920 PTO	\$ 10,000	\$ 16,710	\$ 16,119	\$ (11,119)	\$ 5,000
1990 Miscellaneous	\$ -	\$ 1,213	\$ -	\$ -	\$ -
Total 1000:	\$ 164,949	\$ 158,558	\$ 172,119	\$ (11,119)	\$ 161,000
3000 State					
30.3005 Regular School Prgm K	\$ 127,832	\$ 84,238	\$ 100,678	\$ 16,858	\$ 117,536
30.3010 Regular School Prgm 1-12	\$ 1,279,247	\$ 1,034,312	\$ 1,241,163	\$ (183,343)	\$ 1,057,820
30.3020 Professional Staff	\$ 88,668	\$ -	\$ -	\$ -	\$ -
31.1205 Special Education -- Add-On	\$ 331,613	\$ 419,449	\$ 503,339	\$ (6,913)	\$ 496,426
31.1210 Special Education - Self Contained	\$ -	\$ 2,467	\$ 2,960	\$ 7,943	\$ 10,903
31.1220 Special Education -- Extended Year	\$ 3,767	\$ 3,240	\$ 3,888	\$ (121)	\$ 3,767
31.1225 Special Education -- Impact Aid	\$ 7,571	\$ 7,159	\$ 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	\$ 114,057	\$ 136,868	\$ (16,671)	\$ 120,197
31.5344 Enhancement For At-Risk	\$ 86,397	\$ 77,063	\$ 92,475	\$ 18,220	\$ 110,695
32.0500 Charter School Base Funding	\$ 83,207	\$ 70,833	\$ 85,000	\$ 1,389	\$ 86,389
32.5310 Flexible Allocation	\$ 862	\$ 112,494	\$ 135,010	\$ (11,869)	\$ 123,141
32.5619 Charter School Local Replacement	\$ 1,101,244	\$ 859,534	\$ 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	\$ -	\$ 13,156	\$ 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	\$ 227,649	\$ 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	\$ 92,800	\$ 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	\$ 29,167	\$ 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	\$ 16,159	\$ 19,398	\$ (3,097)	\$ 16,301
Total 3000:	\$ 3,901,317	\$ 3,301,043	\$ 4,008,582	\$ (141,677)	\$ 3,863,905
4000 Federal					
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	\$ 36,504	\$ 43,373	\$ -	\$ 43,373
45.8075 National School Lunch Prgm	\$ 17,500	\$ 11,419	\$ 14,521	\$ -	\$ 14,521
45.8075 NSL Breakfast	\$ 17,000	\$ 12,140	\$ 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
Total 4000:	\$ 181,435	\$ 103,601	\$ 201,597	\$ 37,914	\$ 239,511
Total Revenue:	\$ 4,247,701	\$ 3,563,202	\$ 4,382,299	\$ (114,882)	\$ 4,264,416

Expenses

100 Salaries					
121 School Administration	\$ 386,377	\$ 317,646	\$ 399,432	\$ 15,977	\$ 415,409
131 Teachers	\$ 1,021,121	\$ 757,922	\$ 877,049	\$ (22,205)	\$ 854,844
131 SPED Admin	\$ 231,655	\$ 148,396	\$ 173,269	\$ 14,021	\$ 187,290
131 Stipends / Bonuses / Personal Time	\$ 77,000	\$ 52,199	\$ 92,375	\$ (21,983)	\$ 70,392
132 Substitute Teachers	\$ 20,000	\$ 11,116	\$ 20,000	\$ -	\$ 20,000
132 PTO Cashout	\$ -	\$ -	\$ -	\$ -	\$ -
142 Counselor	\$ 106,848	\$ 92,068	\$ 111,122	\$ 4,445	\$ 115,567
143 Nurse	\$ 64,890	\$ 56,022	\$ 67,486	\$ -	\$ 67,486
152 Office Staff	\$ 82,050	\$ 67,337	\$ 87,130	\$ (44,730)	\$ 42,400
161 Special Education Aide	\$ 115,000	\$ 71,859	\$ 105,111	\$ 21,942	\$ 127,053
161 Paraprofessionals	\$ 213,397	\$ 144,623	\$ 208,924	\$ 39,373	\$ 248,297
161 After School Club Aides	\$ 5,000	\$ 7,357	\$ 11,200	\$ (2,200)	\$ 9,000
182 Maintenance & Grounds	\$ 68,560	\$ 45,395	\$ 57,152	\$ 5,390	\$ 62,542
191 Kitchen Manager	\$ 37,000	\$ 28,379	\$ 37,000	\$ 1,695	\$ 38,695
192 Kitchen Staff	\$ 50,000	\$ 22,187	\$ 33,351	\$ 4,025	\$ 37,375
Total 100:	\$ 2,478,898	\$ 1,822,506	\$ 2,280,601	\$ 15,750	\$ 2,296,350
200 Benefits					
220 FICA	\$ 180,846	\$ 135,917	\$ 174,466	\$ 1,205	\$ 175,671
230 Retirement	\$ 135,000	\$ 100,442	\$ 135,000	\$ -	\$ 135,000
241 Health Insurance	\$ 245,000	\$ 164,836	\$ 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	\$ 10,285	\$ 10,619	\$ -	\$ 10,619
280 Unemployment Insurance	\$ 6,500	\$ 2,450	\$ 6,500	\$ -	\$ 6,500
Total 200:	\$ 613,265	\$ 440,430	\$ 563,463	\$ 16,205	\$ 579,668
300 Prof & Technical Services					
323 Instruction/Admin Services	\$ 12,500	\$ 5,665	\$ 11,500	\$ -	\$ 11,500
323 Special Education Services	\$ 36,000	\$ 10,720	\$ 10,000	\$ -	\$ 10,000
330 Professional Development	\$ 5,500	\$ 6,159	\$ 11,136	\$ -	\$ 11,136
345 Accounting & Audit Services	\$ 24,387	\$ 21,840	\$ 18,500	\$ -	\$ 18,500
345 Business Services (Red Apple Financial)	\$ 77,748	\$ 66,730	\$ 80,074	\$ -	\$ 80,074
347 Psychologist/OT/APE	\$ 28,500	\$ 29,994	\$ 28,500	\$ -	\$ 28,500
349 Legal	\$ 9,500	\$ 2,258	\$ 5,500	\$ -	\$ 5,500
355 Technology Services	\$ 15,780	\$ 13,960	\$ 16,752	\$ -	\$ 16,752
Total 300:	\$ 209,915	\$ 157,326	\$ 181,962	\$ -	\$ 181,962
400 Purchased Property Services					
411 Water / Sewage	\$ 9,000	\$ 7,557	\$ 11,500	\$ -	\$ 11,500
412 Garbage	\$ 10,141	\$ 9,168	\$ 9,840	\$ -	\$ 9,840
422 Lawn Care & Snow Removal	\$ 3,100	\$ 1,348	\$ 2,000	\$ -	\$ 2,000
430 Technology Repairs & Maintenance	\$ 4,000	\$ -	\$ -	\$ -	\$ -
431 Non - Technology Repairs and Maintenance	\$ 29,271	\$ 7,295	\$ 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	\$ 12,189	\$ 13,810	\$ -	\$ 13,810
450 Construction/Pergola	\$ -	\$ -	\$ -	\$ -	\$ -
Total 400:	\$ 73,972	\$ 38,251	\$ 69,052	\$ -	\$ 69,052

500 Other Purchase Services							
518 Student Transportation Services	\$ 10,393	\$ 2,393	\$ 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	\$ 5,478	\$ 5,000	\$ -	\$ 5,000		
540 Marketing	\$ 9,393	\$ 2,782	\$ 5,500	\$ -	\$ 5,500		
580 Travel	\$ 8,379	\$ 3,623	\$ 3,500	\$ -	\$ 3,500		
Total 500:	\$ 50,125	\$ 33,821	\$ 39,150	\$ -	\$ 39,150		
600 Supplies and Materials							
610 Classroom	\$ 33,326	\$ 17,201	\$ 15,000	\$ -	\$ 15,000		
610 School Events/Student Activities	\$ 1,774	\$ 5,167	\$ 5,000	\$ -	\$ 5,000		
610 Band Class Equipment	\$ 2,457	\$ 1,313	\$ 1,500	\$ (500)	\$ 1,000		
610 After School Club Supplies	\$ 420	\$ 7,429	\$ 1,000	\$ -	\$ 1,000		
610 Fieldwork	\$ 1,916	\$ 632	\$ 3,000	\$ -	\$ 3,000		
610 PTO Supplies/Activities	\$ 6,993	\$ 6,129	\$ 16,000	\$ (11,000)	\$ 5,000		
610 Special Education Materials	\$ 1,049	\$ 1,387	\$ 5,000	\$ -	\$ 5,000		
610 Professional Development	\$ 810	\$ 440	\$ 2,000	\$ -	\$ 2,000		
610 Board Expenses	\$ 192	\$ -	\$ 400	\$ -	\$ 400		
610 Office Supplies	\$ 25,589	\$ 12,860	\$ 20,000	\$ -	\$ 20,000		
610 Non Food Kitchen Supplies (NSLP)	\$ 13,339	\$ 8,386	\$ 9,000	\$ -	\$ 9,000		
621 Natural Gas	\$ 17,641	\$ 14,553	\$ 20,000	\$ -	\$ 20,000		
622 Electricity	\$ 31,130	\$ 29,279	\$ 32,000	\$ -	\$ 32,000		
630 Food - Bistro	\$ -	\$ -	\$ -	\$ -	\$ -		
631 Food Supplies	\$ 114,217	\$ 100,979	\$ 100,000	\$ -	\$ 100,000		
641 Curriculum / Textbooks	\$ 32,766	\$ 34,034	\$ 34,000	\$ -	\$ 34,000		
644 Library	\$ 2,088	\$ -	\$ -	\$ -	\$ -		
670 Software	\$ 36,867	\$ 43,884	\$ 40,000	\$ -	\$ 40,000		
680 Maintenance & Cleaning	\$ 27,319	\$ 16,278	\$ 20,000	\$ -	\$ 20,000		
Total 600:	\$ 349,893	\$ 299,951	\$ 323,900	\$ (11,500)	\$ 312,400		
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	\$ -	\$ 29,256	\$ 20,000	\$ -	\$ 20,000		
736 Technology Software	\$ -	\$ -	\$ -	\$ -	\$ -		
738 Kitchen Equipment	\$ 2,000	\$ 226	\$ 2,000	\$ -	\$ 2,000		
739 Maintenance Equipment	\$ 3,987	\$ -	\$ -	\$ -	\$ -		
739 Capital Expenses (Contingency)	\$ 26,770	\$ -	\$ 15,000	\$ -	\$ 15,000		
Total 700:	\$ 75,119	\$ 30,412	\$ 47,000	\$ -	\$ 47,000		
800 Debt Service and Misc							
810 Dues and Fees	\$ 5,000	\$ 8,125	\$ 7,500	\$ -	\$ 7,500		
810 UAPCS Dues	\$ 2,920	\$ 2,232	\$ 2,920	\$ -	\$ 2,920		
810 Banking Fees	\$ 64,523	\$ 11,801	\$ 12,645	\$ -	\$ 12,645		
810 Background Check Fees	\$ 1,500	\$ 1,543	\$ 2,500	\$ -	\$ 2,500		
815 Other/Retirement Fee	\$ 1,500	\$ -	\$ 1,500	\$ -	\$ 1,500		
830 USDA Loan	\$ 510,801	\$ 478,306	\$ 573,971	\$ -	\$ 573,971		
850 Contingency	\$ -	\$ -	\$ -	\$ -	\$ -		
Total 800:	\$ 586,244	\$ 502,007	\$ 601,036	\$ -	\$ 601,036		
Total Expenses:	\$ 4,437,431	\$ 3,324,705	\$ 4,106,164	\$ 20,454	\$ 4,126,618		
Net Income:	\$ (189,730)	\$ 238,497	\$ 276,135	\$ (135,337)	\$ 137,798		

5% Goal \$ 234,414

4% Goal \$ 187,531

3% Goal \$ 140,648