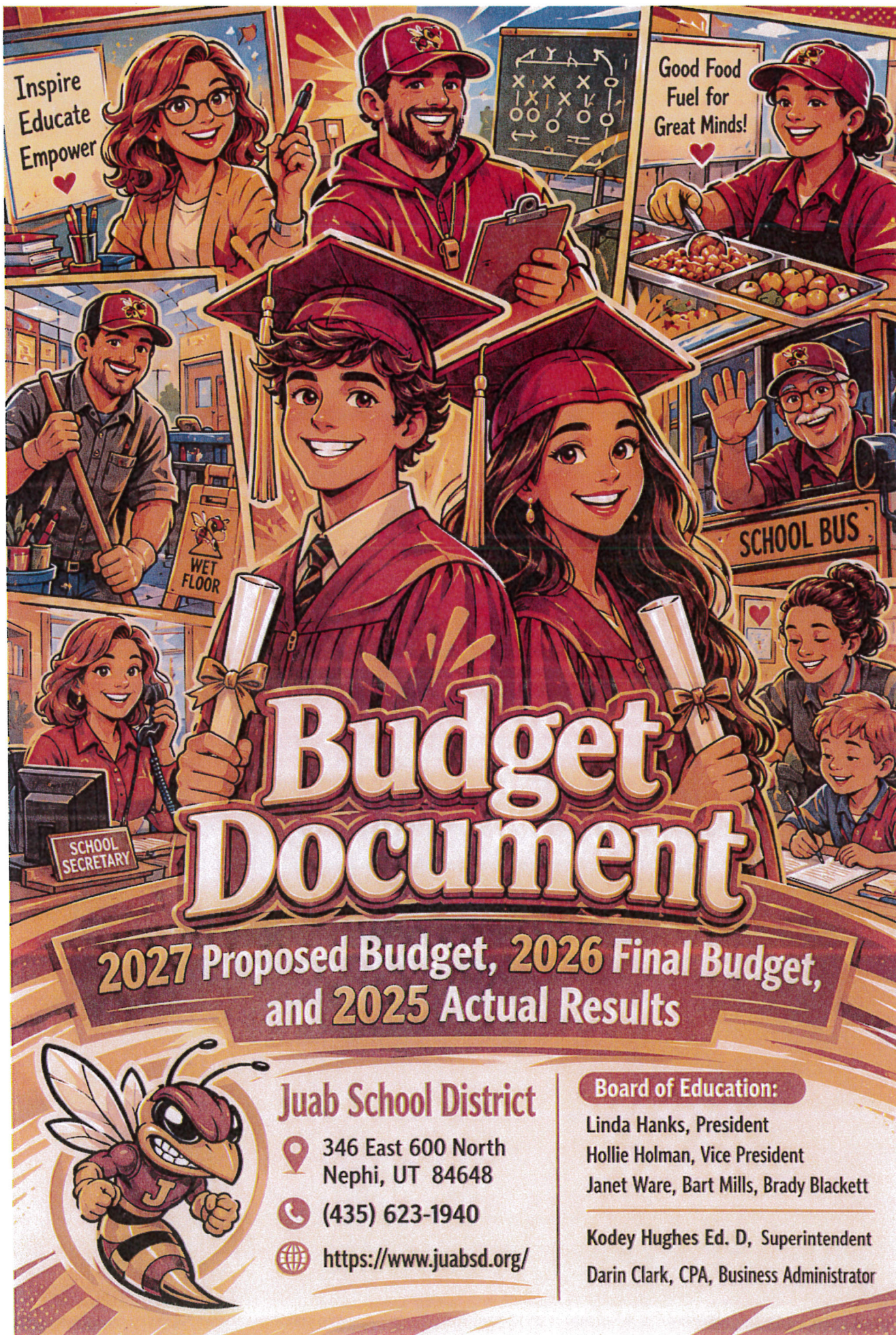




Budget Document

2027 Proposed Budget, 2026 Final Budget,
and 2025 Actual Results

Juab School District



346 East 600 North
Nephi, UT 84648



(435) 623-1940



<https://www.juabsd.org/>

Board of Education:

Linda Hanks, President
Hollie Holman, Vice President
Janet Ware, Bart Mills, Brady Blackett

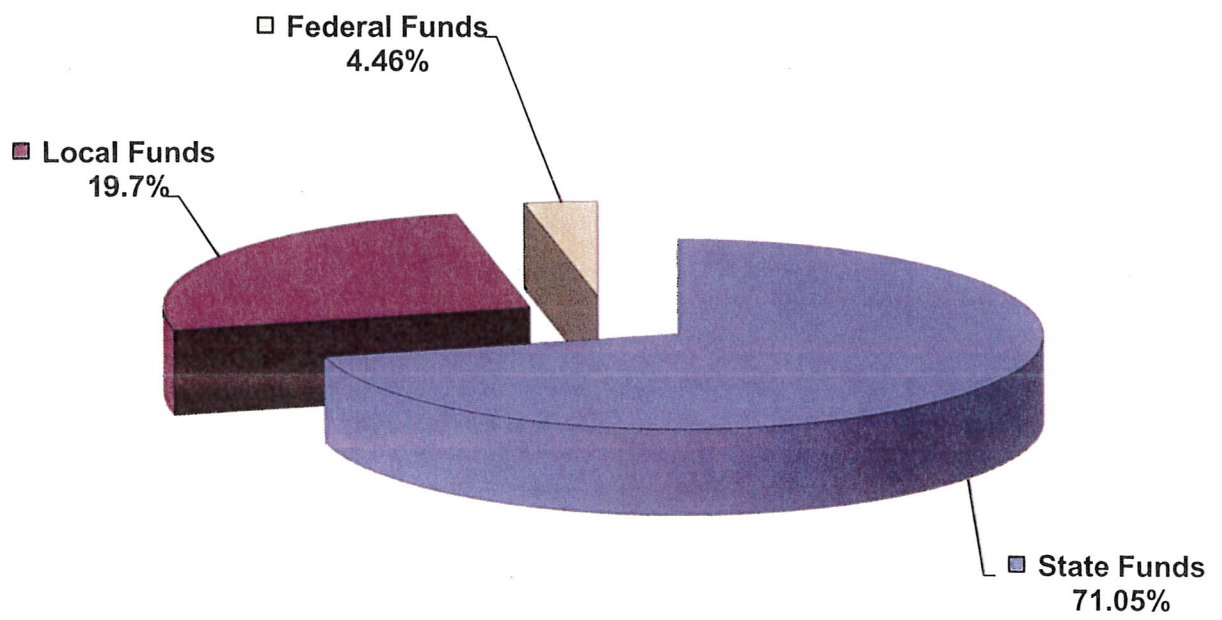
Kodey Hughes Ed. D, Superintendent
Darin Clark, CPA, Business Administrator

Juab School District

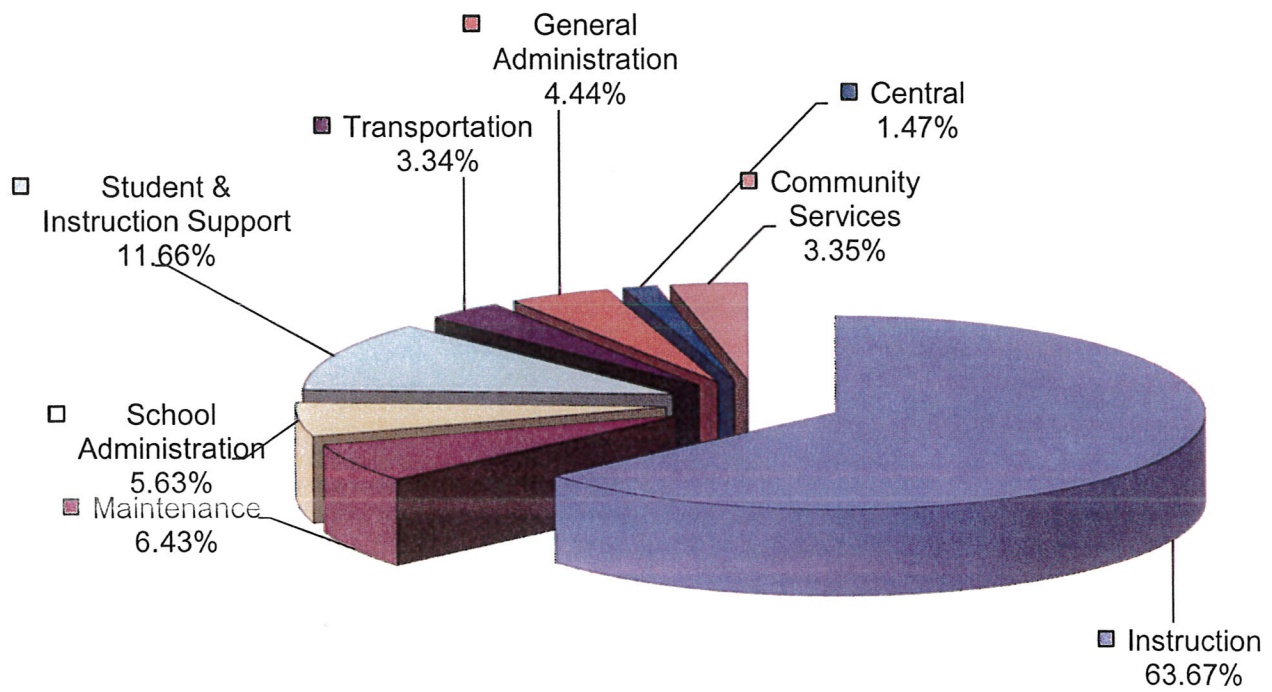
General Fund Revenue by Source and Expenditures by Function
2025 Actual, 2026 Final Legal Budget, and 2027 Proposed Budget

	Actual 2025	2026 Final Budget	2027 Proposed Budget
Revenues:			
Property Taxes and Other Local Revenue	10,014,448	8,428,000	9,600,000
State	24,813,774	24,000,000	26,500,000
Federal	1,265,522	1,300,000	1,200,000
<i>Total Revenue</i>	<u>36,093,744</u>	<u>33,728,000</u>	<u>37,300,000</u>
Expenditures:			
Instruction	22,473,320	21,000,000	23,750,000
Support Services:			
Student	1,513,960	1,800,000	2,150,000
Instructional Staff	1,958,277	2,100,000	2,200,000
General Administration	1,249,308	1,578,000	1,655,000
School Administration	1,957,667	1,950,000	2,100,000
Central	438,112	550,000	550,000
Operation & Maintenance	2,192,659	2,400,000	2,400,000
Transportation	1,111,808	1,200,000	1,245,000
<i>Total Support Services</i>	<u>10,421,791</u>	<u>11,578,000</u>	<u>12,300,000</u>
Community Services	1,087,909	1,150,000	1,250,000
<i>Total Expenditures</i>	<u>33,983,020</u>	<u>33,728,000</u>	<u>37,300,000</u>
<i>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</i>	<u>2,110,724</u>	<u>-</u>	<u>-</u>

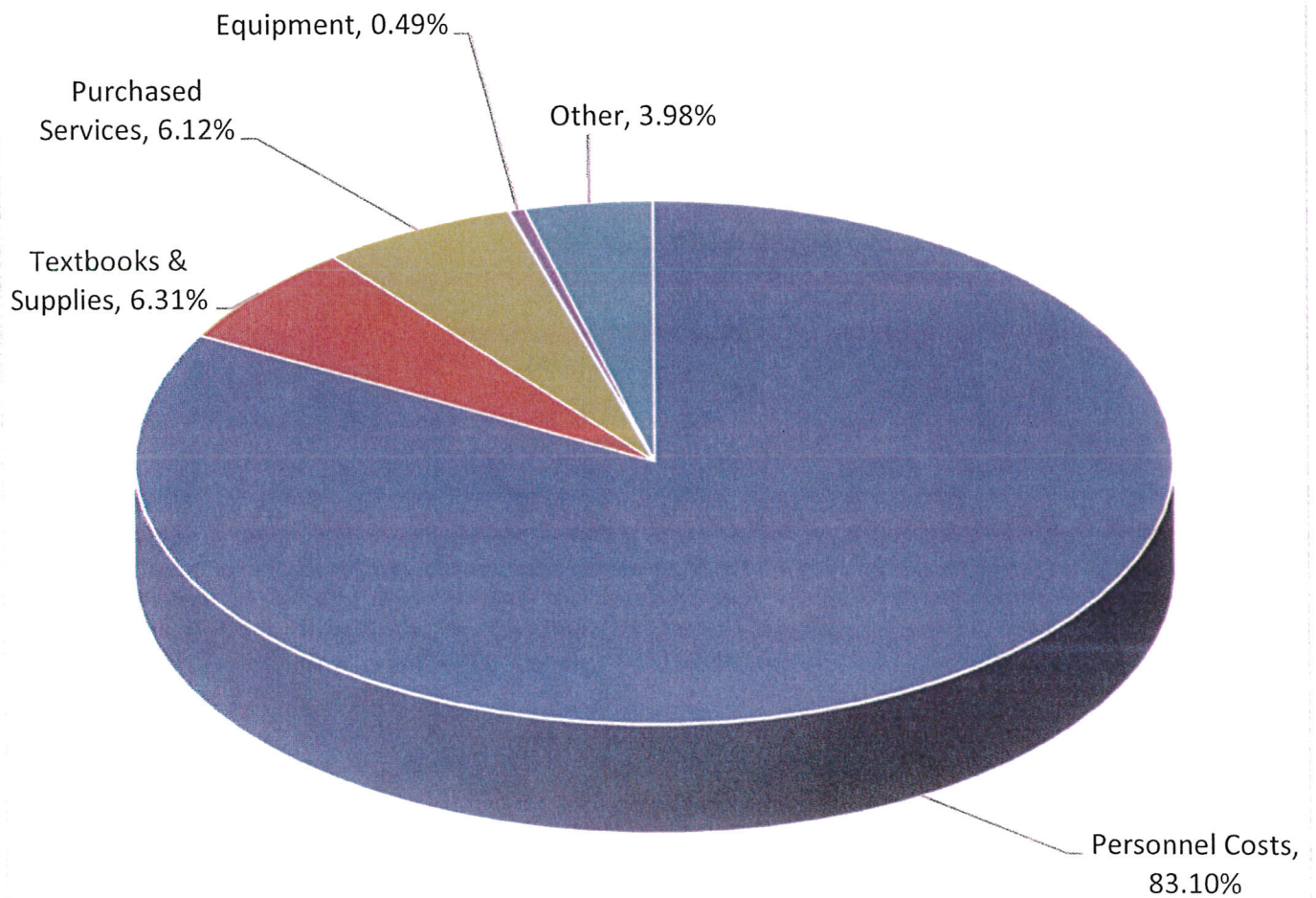
2027 Budgeted General Fund Revenue by Source



2027 Budgeted General Fund Expenditures by Function



2027 Budgeted General Fund Expenditures by Object



Juab School District

School Activity

2025 Actual, 2026 Final Legal Budget, and 2027 Proposed Budget

	<u>Actual 2025</u>	<u>2026 Final Budget</u>	<u>2027 Proposed Budget</u>
<i>Revenues:</i>			
Other Local Revenue	<u>1,160,395</u>	<u>1,350,000</u>	<u>1,350,000</u>
<i>Expenditures:</i>			
Instructional Services	<u>1,051,858</u>	<u>1,350,000</u>	<u>1,350,000</u>
<i>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</i>	<u>108,537</u>	<u>-</u>	<u>-</u>

Juab School District

Non K - 12 Programs

2025 Actual, 2026 Final Legal Budget, and 2027 Proposed Budget

	Actual 2025	2026 Final Budget	2027 Proposed Budget
Revenues:			
Property Taxes and Other Local Revenue	378,897	570,000	570,000
State	282,010	295,000	295,000
Federal	22,803	35,000	35,000
<i>Total Revenue</i>	683,710	900,000	900,000
Expenditures:			
Salaries	480,082	549,000	549,000
Benefits	100,142	160,000	160,000
Supplies and Equipment	45,676	100,000	100,000
Other Costs	57,810	91,000	91,000
<i>Total Expenditures</i>	683,710	900,000	900,000
<i>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</i>	-	-	-

Juab School District

Debt Service Fund

2025 Actual, 2026 Final Legal Budget, and 2027 Proposed Budget

	Actual 2025	2026 Final Budget	2027 Proposed Budget
<i>Revenues:</i>			
Property Taxes and Other Local Revenue	1,853,489	2,100,000	955,000
<i>Expenditures:</i>			
Bond Principal	1,700,000	1,775,000	665,000
Bond Interest	142,000	74,000	35,000
Other Bond Related Costs	3,001	20,000	20,000
Technology Equipment	-	231,000	235,000
<i>Total Expenditures</i>	1,845,001	2,100,000	955,000
<i>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</i>	8,488	-	-

Juab School District
Capital Projects Fund
2025 Actual, 2026 Final Legal Budget, and 2027 Proposed Budget

	Actual 2025	2026 Final Budget	2027 Proposed Budget
<i>Revenues:</i>			
Property Taxes and Other Local Revenue	3,982,504	5,374,000	5,580,649
State	613,475	500,000	500,000
Federal	339,688	-	-
<i>Total Revenue</i>	<u>4,935,667</u>	<u>5,874,000</u>	<u>6,080,649</u>
<i>Other Sources:</i>			
Transfers In from General Fund	1,000,000	-	-
Appropriated Reserves or Property Tax Increase	-	-	919,351
<i>Total Revenues and Other Sources</i>	<u>5,935,667</u>	<u>5,874,000</u>	<u>7,000,000</u>
<i>Expenditures:</i>			
Instruction Equipment and Supplies	1,196,808	1,100,000	1,100,000
Operation & Maintenance of Facilities	522,785	600,000	600,000
Facilities Acquisition, Construction & Equipment	2,544,485	3,500,000	4,625,000
Bond and Capital Lease Principal	489,938	500,000	490,000
Bond and Capital Lease Interest & Fees	184,382	174,000	185,000
<i>Total Expenditures</i>	<u>4,938,398</u>	<u>5,874,000</u>	<u>7,000,000</u>
<i>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</i>	<u><u>997,269</u></u>	<u><u>-</u></u>	<u><u>-</u></u>

Juab School District

School Food Services

2025 Actual, 2026 Final Legal Budget, and 2027 Proposed Budget

	Actual 2025	2026 Final Budget	2027 Proposed Budget
Revenues:			
Sales and Other Local Revenue	396,864	607,000	648,000
State	302,546	490,000	560,000
Federal	795,472	860,000	860,000
<i>Total Revenue</i>	<u>1,494,882</u>	<u>1,957,000</u>	<u>2,068,000</u>
Other Sources:			
Appropriated Reserves	-	100,000	100,000
<i>Total Revenues and Other Sources</i>	<u>1,494,882</u>	<u>2,057,000</u>	<u>2,168,000</u>
Expenditures:			
Salaries	644,054	672,000	703,000
Benefits	183,127	195,000	207,000
Purchased Services	59,239	80,000	84,000
Food Purchases and Supplies	894,690	950,000	1,004,000
Equipment and Other Costs	104,120	160,000	170,000
<i>Total Expenditures</i>	<u>1,885,230</u>	<u>2,057,000</u>	<u>2,168,000</u>
<i>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</i>	<u>(390,348)</u>	<u>-</u>	<u>-</u>