



FY27 Working Budget

Budget Detail Report

of Students

279

Revenue

	(279 students) Current Year Actuals	(279 students) FY26 Forecast	Variance	FY27 Forecast
1000 Local				
1510 Interest on Investments (PTIF Fund)	\$ 66,275	\$ 80,000	\$ -	\$ 80,000
1610 Lunch - Sales	\$ 67,092	\$ 58,000	\$ 5,000	\$ 63,000
1710 Student Field Work/Activity	\$ -	\$ -	\$ -	\$ -
1730 Utah Recreation Grant	\$ -	\$ -	\$ -	\$ -
1747 After School Club	\$ 2,175	\$ 10,000	\$ (5,000)	\$ 5,000
1920 Donations	\$ 5,093	\$ 8,000	\$ (3,000)	\$ 5,000
1920 PTO	\$ 16,710	\$ 16,119	\$ (11,119)	\$ 5,000
1990 Miscellaneous	\$ 1,213	\$ -	\$ -	\$ -
Total 1000:	\$ 158,558	\$ 172,119	\$ (14,119)	\$ 158,000
3000 State				
30.3005 Regular School Prgm K	\$ 84,238	\$ 100,678	\$ 16,858	\$ 117,536
30.3010 Regular School Prgm 1-12	\$ 1,034,312	\$ 1,241,163	\$ (183,343)	\$ 1,057,820
30.3020 Professional Staff	\$ -	\$ -	\$ -	\$ -
31.1205 Special Education -- Add-On	\$ 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	\$ 3,240	\$ 3,888	\$ (121)	\$ 3,767
31.1225 Special Education -- Impact Aid	\$ 7,159	\$ 8,590	\$ (1,019)	\$ 7,571
31.1278 Special Education -- Extended Year Stipend	\$ -	\$ 4,415	\$ (4,415)	\$ -
31.5201 Class Size Reduction - K-8	\$ 114,057	\$ 136,868	\$ (16,671)	\$ 120,197
31.5344 Enhancement For At-Risk	\$ 77,063	\$ 92,475	\$ 18,220	\$ 110,695
32.0500 Charter School Base Funding	\$ 70,833	\$ 85,000	\$ 1,389	\$ 86,389
32.5310 Flexible Allocation	\$ 112,494	\$ 135,010	\$ (11,869)	\$ 123,141
32.5619 Charter School Local Replacement	\$ 859,534	\$ 1,012,212	\$ 46,035	\$ 1,058,247
34.5651 Educator Professional Time	\$ 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	\$ 7,808	\$ 7,807	\$ 1	\$ 7,808
34.5876 Educator Salary Adjustment	\$ 227,649	\$ 269,424	\$ 7,911	\$ 277,335
35.5420 School Land Trust Program	\$ 54,611	\$ 54,611	\$ 14,572	\$ 69,183
35.5666 Grants for Professional Learning	\$ -	\$ -	\$ -	\$ -
35.5678 Teacher and Student Success Act Program	\$ 92,800	\$ 111,360	\$ 4,149	\$ 115,509
35.5810 Library Books & Supplies	\$ -	\$ -	\$ -	\$ -
35.5679 HB373 Elementary Mental Health Grant	\$ -	\$ 34,055	\$ (1,879)	\$ 32,176
35.5882 Beverly Taylor Sorenson Grant	\$ 29,167	\$ 35,000	\$ 1,000	\$ 36,000
38.5295 Assesment to Achievement	\$ -	\$ -	\$ -	\$ -
38.5321 Financial Management System	\$ -	\$ -	\$ -	\$ -
38.5644 STEM Endorsement Incentive	\$ -	\$ -	\$ -	\$ -
STEM AC Grant	\$ -	\$ 47,632	\$ 7,119	\$ 54,751
Early Intervention Software Program (EISP)	\$ -	\$ 9,064	\$ (9,064)	\$ -
38.5673 E-Cig & Nicotine Prev	\$ 4,000	\$ 4,000	\$ (3,000)	\$ 1,000
38.5674 Suicide Prevention	\$ 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	\$ -	\$ 3,000	\$ -	\$ -
38.807 School Lunch (Liquor Tax)	\$ 16,159	\$ 19,398	\$ (3,097)	\$ 16,301
Total 3000:	\$ 3,301,043	\$ 4,008,582	\$ (141,677)	\$ 3,863,905
4000 Federal				
42.7230 GEERS II	\$ -	\$ -	\$ -	\$ -
45.7522 IDEA Preschool	\$ -	\$ 1,196	\$ -	\$ 1,196
45.7524 IDEA Part-B	\$ -	\$ 58,985	\$ -	\$ 58,985
45.8075 Free & Reduced Reimbursement	\$ 36,504	\$ 43,373	\$ -	\$ 43,373
45.8075 National School Lunch Prgm	\$ 11,419	\$ 14,521	\$ -	\$ 14,521
45.8075 NSL Breakfast	\$ 12,140	\$ 13,898	\$ -	\$ 13,898
48.7801 Title IA	\$ -	\$ 20,000	\$ 26,788	\$ 46,788
48.7860 Title IIA	\$ -	\$ 6,086	\$ (6,086)	\$ -
48.7940 SRSA REAP Grant	\$ 43,538	\$ 43,538	\$ -	\$ 43,538
Total 4000:	\$ 103,601	\$ 201,597	\$ 20,702	\$ 222,299
Total Revenue:	\$ 3,563,202	\$ 4,382,299	\$ (135,094)	\$ 4,244,204

Expenses

100 Salaries				
121 School Administration	\$ 317,646	\$ 399,432	\$ 15,977	\$ 415,409
131 Teachers	\$ 757,922	\$ 877,049	\$ (82,907)	\$ 794,142
131 SPED Admin	\$ 148,396	\$ 173,269	\$ 14,663	\$ 187,932
131 Stipends / Bonuses / Personal Time	\$ 52,199	\$ 92,375	\$ (21,983)	\$ 70,392
132 Substitute Teachers	\$ 11,116	\$ 20,000	\$ -	\$ 20,000
132 PTO Cashout	\$ -	\$ -	\$ -	\$ -
142 Counselor	\$ 92,068	\$ 111,122	\$ 8,025	\$ 119,147
143 Nurse	\$ 56,022	\$ 67,486	\$ (27,486)	\$ 40,000
152 Office Staff	\$ 67,337	\$ 87,130	\$ (32,007)	\$ 55,123
161 Special Education Aide	\$ 71,859	\$ 105,111	\$ 22,872	\$ 127,983
161 Paraprofessionals	\$ 144,623	\$ 208,924	\$ 39,373	\$ 248,297
161 After School Club Aides	\$ 7,357	\$ 11,200	\$ (2,200)	\$ 9,000
182 Maintenance & Grounds	\$ 45,395	\$ 57,152	\$ 6,550	\$ 63,702
191 Kitchen Manager	\$ 28,379	\$ 37,000	\$ 1,695	\$ 38,695
192 Kitchen Staff	\$ 22,187	\$ 33,351	\$ 2,145	\$ 35,496
Total 100:	\$ 1,822,506	\$ 2,280,601	\$ (55,282)	\$ 2,225,318
200 Benefits				
220 FICA	\$ 135,917	\$ 174,466	\$ (4,229)	\$ 170,237
230 Retirement	\$ 100,442	\$ 135,000	\$ -	\$ 135,000
241 Health Insurance	\$ 164,836	\$ 200,000	\$ 20,000	\$ 220,000
243 Life and Disability Insurance	\$ -	\$ -	\$ -	\$ -
244 HRA & Health Waiver (401K)	\$ 26,500	\$ 36,878	\$ -	\$ 36,878
270 Worker's Compensation Fund	\$ 10,285	\$ 10,619	\$ -	\$ 10,619
280 Unemployment Insurance	\$ 2,450	\$ 6,500	\$ -	\$ 6,500
Total 200:	\$ 440,430	\$ 563,463	\$ 15,771	\$ 579,234
300 Prof & Technical Services				
323 Instruction/Admin Services	\$ 6,710	\$ 11,500	\$ -	\$ 11,500
323 Special Education Services	\$ 10,720	\$ 10,000	\$ 1,000	\$ 11,000
330 Professional Development	\$ 5,536	\$ 11,136	\$ (136)	\$ 11,000
345 Accounting & Audit Services	\$ 21,840	\$ 18,500	\$ -	\$ 18,500
345 Business Services (Red Apple Financial)	\$ 66,730	\$ 80,074	\$ 2,402	\$ 82,476
347 Psychologist/OT/APE	\$ 32,568	\$ 28,500	\$ 1,500	\$ 30,000
349 Legal	\$ 2,258	\$ 5,500	\$ -	\$ 5,500
355 Technology Services	\$ 15,356	\$ 16,752	\$ -	\$ 16,752
Total 300:	\$ 161,718	\$ 181,962	\$ 4,766	\$ 186,728
400 Purchased Property Services				
411 Water / Sewage	\$ 7,557	\$ 11,500	\$ -	\$ 11,500
412 Garbage	\$ 9,168	\$ 9,840	\$ -	\$ 9,840
422 Lawn Care & Snow Removal	\$ -	\$ 2,000	\$ -	\$ 2,000
430 Repairs and Maintenance (Vehicles)	\$ -	\$ -	\$ 5,000	\$ 5,000
431 Non - Technology Repairs and Maintenance	\$ 7,295	\$ 30,000	\$ -	\$ 30,000
441 Lease of Storage Unit	\$ 402	\$ 402	\$ (402)	\$ -
442 Equipment/Vehicle Rental	\$ 292	\$ 1,500	\$ -	\$ 1,500
443 Lease of Copy Machines	\$ 13,468	\$ 13,810	\$ 190	\$ 14,000
450 Construction/Pergola	\$ -	\$ -	\$ -	\$ -
Total 400:	\$ 38,182	\$ 69,052	\$ 4,788	\$ 73,840

500 Other Purchase Services				
518 Student Transportation Services	\$ 2,393	\$ 5,000	\$ -	\$ 5,000
521 Property Insurance	\$ 14,520	\$ 14,520	\$ -	\$ 14,520
522 Liability Insurance	\$ 3,530	\$ 3,530	\$ -	\$ 3,530
532 Internet	\$ 1,495	\$ 2,100	\$ -	\$ 2,100
531 Telephone	\$ 5,478	\$ 5,000	\$ 1,000	\$ 6,000
540 Marketing	\$ 8,289	\$ 5,500	\$ -	\$ 5,500
580 Travel	\$ 4,498	\$ 3,500	\$ 1,500	\$ 5,000
<i>Total 500:</i>	<i>\$ 40,203</i>	<i>\$ 39,150</i>	<i>\$ 2,500</i>	<i>\$ 41,650</i>
600 Supplies and Materials				
610 Classroom	\$ 24,740	\$ 20,000	\$ -	\$ 20,000
610 School Events/Student Activities	\$ 6,627	\$ 5,000	\$ 1,500	\$ 6,500
610 Band Class Equipment	\$ 1,566	\$ 1,500	\$ (500)	\$ 1,000
610 After School Club Supplies	\$ 10,000	\$ 9,100	\$ (8,100)	\$ 1,000
610 Fieldwork	\$ 1,058	\$ 3,000	\$ -	\$ 3,000
610 PTO Supplies/Activities	\$ 13,070	\$ 16,000	\$ (11,000)	\$ 5,000
610 Special Education Materials	\$ 1,524	\$ 5,000	\$ -	\$ 5,000
610 Professional Development	\$ 1,010	\$ 2,000	\$ -	\$ 2,000
610 Board Expenses	\$ -	\$ 400	\$ -	\$ 400
610 Office Supplies	\$ 17,886	\$ 15,000	\$ 5,000	\$ 20,000
610 Non Food Kitchen Supplies (NSLP)	\$ 9,215	\$ 9,500	\$ -	\$ 9,500
621 Natural Gas	\$ 15,765	\$ 20,000	\$ -	\$ 20,000
622 Electricity	\$ 32,084	\$ 32,000	\$ -	\$ 32,000
630 Food - Bistro	\$ -	\$ -	\$ -	\$ -
631 Food Supplies	\$ 106,590	\$ 100,000	\$ -	\$ 100,000
641 Curriculum / Textbooks	\$ 32,334	\$ 34,034	\$ (34)	\$ 34,000
644 Library	\$ 1,661	\$ 1,700	\$ (1,700)	\$ -
670 Software	\$ 45,432	\$ 44,000	\$ (4,000)	\$ 40,000
680 Maintenance & Cleaning	\$ 18,353	\$ 20,000	\$ -	\$ 20,000
<i>Total 600:</i>	<i>\$ 338,915</i>	<i>\$ 338,234</i>	<i>\$ (18,834)</i>	<i>\$ 319,400</i>
700 Property, Equipment				
710 Land Improvements & Building	\$ 930	\$ 5,000	\$ -	\$ 5,000
733 Furniture and Fixtures	\$ -	\$ 5,000	\$ -	\$ 5,000
734 Technology-Related Hardware	\$ 33,604	\$ 20,000	\$ -	\$ 20,000
736 Technology Software	\$ -	\$ -	\$ -	\$ -
738 Kitchen Equipment	\$ -	\$ 2,000	\$ -	\$ 2,000
739 Maintenance Equipment	\$ -	\$ -	\$ -	\$ -
739 Capital Expenses (Contingency)	\$ -	\$ 15,000	\$ -	\$ 15,000
<i>Total 700:</i>	<i>\$ 34,534</i>	<i>\$ 47,000</i>	<i>\$ -</i>	<i>\$ 47,000</i>
800 Debt Service and Misc				
810 Dues and Fees	\$ 8,125	\$ 7,500	\$ -	\$ 7,500
810 UAPCS Dues	\$ 2,232	\$ 2,920	\$ -	\$ 2,920
810 Banking Fees	\$ 11,801	\$ 12,645	\$ -	\$ 12,645
810 Background Check Fees	\$ 1,543	\$ 2,500	\$ -	\$ 2,500
815 Other/Retirement Fee	\$ -	\$ 1,500	\$ -	\$ 1,500
830 USDA Loan	\$ 478,306	\$ 573,971	\$ -	\$ 573,971
850 Contingency	\$ -	\$ -	\$ -	\$ -
<i>Total 800:</i>	<i>\$ 502,007</i>	<i>\$ 601,036</i>	<i>\$ -</i>	<i>\$ 601,036</i>
<i>Total Expenses:</i>	<i>\$ 3,378,496</i>	<i>\$ 4,120,498</i>	<i>\$ (46,292)</i>	<i>\$ 4,074,206</i>
<i>Net Income:</i>	<i>\$ 184,706</i>	<i>\$ 261,801</i>	<i>\$ (88,803)</i>	<i>\$ 169,998</i>
			5% Goal	\$ 234,414
			4% Goal	\$ 187,531
			3% Goal	\$ 140,648