



FY26 Working Budget

Budget Detail Report

of Students

300

	FY25 Actuals	(332 students) FY25 Forecast	Variance	FY26 Forecast
Revenue				
1000 Local				
1510 Interest on Investments (PTIF Fund)	\$ 43,253	\$ 56,926	\$ -	\$ 56,926
1610 Lunch - Sales	\$ 57,303	\$ 57,500	\$ (7,500)	\$ 50,000
1710 Student Field Work/Activity	\$ -	\$ 2,500	\$ (2,500)	\$ -
1730 Utah Recreation Grant	\$ -	\$ 15,000	\$ (15,000)	\$ -
1747 After School Club	\$ 8,680	\$ 10,000	\$ -	\$ 10,000
1920 Donations	\$ 5,390	\$ 7,000	\$ 1,000	\$ 8,000
1920 PTO	\$ 9,343	\$ 10,000	\$ (8,000)	\$ 2,000
1990 Miscellaneous	\$ 8,627	\$ -	\$ -	\$ -
Total 1000:	\$ 132,596	\$ 158,926	\$ (32,000)	\$ 126,926
3000 State				
30.3005 Regular School Prgm K	\$ 75,237	\$ 127,832	\$ 11,504	\$ 139,336
30.3010 Regular School Prgm 1-12	\$ 752,921	\$ 1,279,247	\$ (8,288)	\$ 1,270,959
30.3020 Professional Staff	\$ 54,688	\$ 88,668	\$ (88,668)	\$ -
31.1205 Special Education -- Add-On	\$ 214,895	\$ 331,613	\$ -	\$ 331,613
31.1210 Special Education - Self Contained	\$ -	\$ -	\$ -	\$ -
31.1220 Special Education -- Extended Year	\$ 2,198	\$ 3,767	\$ -	\$ 3,767
31.1225 Special Education -- Impact Aid	\$ 4,417	\$ 7,571	\$ -	\$ 7,571
31.1278 Special Education -- Extended Year Stipend	\$ 4,415	\$ 4,415	\$ -	\$ 4,415
31.5201 Class Size Reduction - K-8	\$ 84,938	\$ 144,056	\$ (13,885)	\$ 130,171
31.5344 Enhancement For At-Risk	\$ 50,862	\$ 86,397	\$ (8,327)	\$ 78,070
32.0500 Charter School Base Funding	\$ 48,743	\$ 83,207	\$ (8,020)	\$ 75,187
32.5310 Flexible Allocation	\$ 519	\$ 862	\$ 113,951	\$ 114,813
32.5619 Charter School Local Replacement	\$ 665,197	\$ 1,101,244	\$ (12,844)	\$ 1,088,400
32.5651 Educator Professional Time	\$ 48,514	\$ 48,513	\$ -	\$ 48,513
33.5805 Early Literacy Reading Achievement Prgm K-3	\$ -	\$ -	\$ -	\$ -
34.5665 Grow Your Own Teacher	\$ -	\$ -	\$ -	\$ -
34.5868 Teacher Supplies & Materials	\$ 9,097	\$ 9,075	\$ -	\$ 9,075
34.5876 Educator Salary Adjustment	\$ 161,214	\$ 267,413	\$ -	\$ 267,413
35.5420 School Land Trust Program	\$ 54,274	\$ 54,274	\$ 337	\$ 54,611
35.5666 Grants for Professional Learning	\$ 1,793	\$ 3,074	\$ (3,074)	\$ -
35.5678 Teacher and Student Success Act Program	\$ 75,046	\$ 128,650	\$ (17,290)	\$ 111,360
35.5810 Library Books & Supplies	\$ -	\$ -	\$ -	\$ -
35.5679 HB373 Elementary Mental Health Grant	\$ -	\$ 35,964	\$ (1,909)	\$ 34,055
35.5882 Beverly Taylor Sorenson Grant	\$ 21,000	\$ 36,000	\$ -	\$ 36,000
38.5295 Assesment to Achievement	\$ -	\$ 2,590	\$ (2,590)	\$ -
38.5321 Financial Management System	\$ -	\$ -	\$ -	\$ -
38.5644 STEM Endorsement Incentive	\$ 500	\$ 3,853	\$ (3,853)	\$ -
Early Intervention Software Program (EISP)	\$ -	\$ 9,064	\$ -	\$ 9,064
38.5673 E-Cig & Nicotine Prev	\$ 4,000	\$ 4,000	\$ -	\$ 4,000
38.5674 Suicide Prevention	\$ 1,000	\$ 1,000	\$ -	\$ 1,000
Crisis Workforce Funds	\$ -	\$ -	\$ -	\$ -
38.8070 School Lunch (Liquor Tax)	\$ 12,263	\$ 23,000	\$ (2,217)	\$ 20,783
Total 3000:	\$ 2,347,731	\$ 3,885,349	\$ (45,172)	\$ 3,840,176
4000 Federal				
42.7230 GEERS II	\$ 2,730	\$ 2,730	\$ (2,730)	\$ -
45.7522 IDEA Preschool	\$ -	\$ 1,252	\$ -	\$ 1,252
45.7524 IDEA Part-B	\$ -	\$ 62,867	\$ -	\$ 62,867
45.8075 Free & Reduced Reimbursement	\$ 36,591	\$ 48,000	\$ (4,627)	\$ 43,373
45.8075 National School Lunch Prgm	\$ 12,053	\$ 16,070	\$ (1,549)	\$ 14,521
45.8075 NSL Breakfast	\$ 11,535	\$ 15,380	\$ (1,482)	\$ 13,898
48.7801 Title IA	\$ -	\$ 20,000	\$ -	\$ 20,000
48.7860 Title IIA	\$ -	\$ 6,086	\$ -	\$ 6,086
48.7940 SRSA REAP Grant	\$ 56,770	\$ 56,770	\$ (11,732)	\$ 45,038
Total 4000:	\$ 62,909	\$ 229,155	\$ (22,120)	\$ 207,035
Total Revenue:	\$ 2,543,236	\$ 4,273,430	\$ (99,292)	\$ 4,174,138

Expenses

100 Salaries				
121 School Administration	\$ 224,120	\$ 386,377	\$ 113	\$ 386,490
131 Teachers	\$ 598,041	\$ 1,021,121	\$ (145,505)	\$ 875,616
131 SPED Admin	\$ 133,241	\$ 231,655	\$ 9,266	\$ 240,921
131 Art/Music	\$ -	\$ -	\$ -	\$ -
131 Stipends / Bonuses / Personal Time	\$ 22,303	\$ 71,304	\$ -	\$ 71,304
132 Substitute Teachers	\$ 3,284	\$ 20,000	\$ -	\$ 20,000
132 PTO Cashout	\$ -	\$ -	\$ -	\$ -
142 Counselor	\$ 59,750	\$ 106,848	\$ 4,274	\$ 111,122
143 Nurse	\$ 37,616	\$ 64,890	\$ 2,596	\$ 67,486
152 Office Staff	\$ 47,141	\$ 82,050	\$ (130)	\$ 81,920
161 Special Education Aide	\$ 61,459	\$ 133,501	\$ (36,628)	\$ 96,873
161 Paraprofessionals	\$ 129,768	\$ 189,867	\$ (34,398)	\$ 155,469
161 After School Club Aides	\$ 1,912	\$ 28,530	\$ (9,600)	\$ 18,930
182 Maintenance & Grounds	\$ 40,150	\$ 68,560	\$ (15,160)	\$ 53,400
191 Kitchen Manager	\$ 22,017	\$ 37,000	\$ 1,480	\$ 38,480
192 Kitchen Staff	\$ 26,530	\$ 33,408	\$ 15,138	\$ 48,546
Total 100:	\$ 1,407,332	\$ 2,475,111	\$ (208,555)	\$ 2,266,556
200 Benefits				
220 FICA	\$ 133,023	\$ 180,846	\$ (7,454)	\$ 173,392
230 Retirement	\$ 95,540	\$ 135,000	\$ -	\$ 135,000
241 Health Insurance	\$ 182,223	\$ 245,000	\$ 51,450	\$ 296,450
243 Life and Disability Insurance	\$ -	\$ 3,300	\$ -	\$ 3,300
244 HRA & Health Waiver (401K)	\$ 22,800	\$ 32,000	\$ -	\$ 32,000
270 Worker's Compensation Fund	\$ 10,619	\$ 10,619	\$ -	\$ 10,619
280 Unemployment Insurance	\$ 1,810	\$ 6,500	\$ -	\$ 6,500
Total 200:	\$ 446,015	\$ 613,265	\$ 43,996	\$ 657,261
300 Prof & Technical Services				
323 Instruction/Admin Services	\$ 9,170	\$ 31,000	\$ (19,000)	\$ 12,000
323 SpedCo	\$ 21,338	\$ 30,000	\$ -	\$ 30,000
330 Professional Development	\$ 1,175	\$ 15,000	\$ -	\$ 15,000
345 Accounting & Audit Services	\$ 20,820	\$ 20,820	\$ (2,320)	\$ 18,500
345 Business Services (Red Apple Financial)	\$ 58,311	\$ 77,742	\$ 2,332	\$ 80,074
347 Psychologist/OT/APE	\$ 21,206	\$ 28,500	\$ -	\$ 28,500
349 Legal	\$ 7,654	\$ 9,500	\$ -	\$ 9,500
355 Technology Services	\$ 12,375	\$ 15,060	\$ 720	\$ 15,780
Total 300:	\$ 152,049	\$ 227,622	\$ (18,268)	\$ 209,354
400 Purchased Property Services				
411 Water / Sewage	\$ 6,381	\$ 9,000	\$ -	\$ 9,000
412 Garbage	\$ 7,681	\$ 10,141	\$ -	\$ 10,141
422 Lawn Care & Snow Removal	\$ 1,012	\$ 2,000	\$ 4,000	\$ 6,000
430 Technology Repairs & Maintenance	\$ -	\$ 4,000	\$ -	\$ 4,000
431 Non - Technology Repairs and Maintenance	\$ 31,834	\$ 35,000	\$ -	\$ 35,000
441 Lease of Storage Unit	\$ 1,261	\$ 1,718	\$ -	\$ 1,718
442 Equipment/Vehicle Rental	\$ 1,436	\$ 1,500	\$ -	\$ 1,500
443 Lease of Copy Machines	\$ 6,452	\$ 10,000	\$ -	\$ 10,000
450 Construction/Pergola	\$ -	\$ 15,000	\$ (15,000)	\$ -
Total 400:	\$ 56,057	\$ 88,359	\$ (11,000)	\$ 77,359

500 Other Purchase Services				
518 Student Transportation Services	\$ 7,167	\$ 10,000	\$ -	\$ 10,000
521 Property Insurance	\$ 6,690	\$ 6,690	\$ -	\$ 6,690
522 Liability Insurance	\$ 7,730	\$ 11,730	\$ -	\$ 11,730
532 Internet	\$ 1,565	\$ 2,100	\$ -	\$ 2,100
531 Telephone	\$ 4,056	\$ 5,650	\$ (650)	\$ 5,000
540 Marketing	\$ 7,136	\$ 8,500	\$ -	\$ 8,500
580 Travel	\$ 4,600	\$ 5,000	\$ (1,500)	\$ 3,500
Total 500:	\$ 38,944	\$ 49,670	\$ (2,150)	\$ 47,520
600 Supplies and Materials				
610 Classroom	\$ 9,061	\$ 20,000	\$ -	\$ 20,000
610 School Events/Student Activities	\$ 1,689	\$ 7,000	\$ (2,000)	\$ 5,000
610 Band Class Equipment	\$ 1,171	\$ 1,500	\$ (400)	\$ 1,100
610 After School Club Supplies	\$ 420	\$ 3,000	\$ (1,000)	\$ 2,000
610 Fieldwork	\$ 875	\$ 10,000	\$ (2,500)	\$ 7,500
610 PTO Supplies/Activities	\$ 4,205	\$ 9,000	\$ (7,000)	\$ 2,000
610 Special Education Materials	\$ 3,237	\$ 7,000	\$ (2,000)	\$ 5,000
610 Professional Development	\$ 810	\$ 8,500	\$ (3,500)	\$ 5,000
610 Board Expenses	\$ 193	\$ 400	\$ -	\$ 400
610 Office Supplies	\$ 11,095	\$ 30,000	\$ (10,000)	\$ 20,000
610 Non Food Kitchen Supplies (NSLP)	\$ 11,121	\$ 15,000	\$ (5,000)	\$ 10,000
621 Natural Gas	\$ 12,349	\$ 20,000	\$ -	\$ 20,000
622 Electricity	\$ 24,136	\$ 32,000	\$ -	\$ 32,000
630 Food - Bistro	\$ -	\$ 4,000	\$ (4,000)	\$ -
631 Food Supplies	\$ 89,482	\$ 129,000	\$ (29,000)	\$ 100,000
641 Curriculum / Textbooks	\$ 39,899	\$ 40,000	\$ -	\$ 40,000
644 Library	\$ 1,027	\$ 1,500	\$ -	\$ 1,500
670 Software	\$ 23,443	\$ 50,000	\$ -	\$ 50,000
680 Maintenance & Cleaning	\$ 18,840	\$ 20,000	\$ -	\$ 20,000
Total 600:	\$ 253,053	\$ 407,900	\$ (66,400)	\$ 341,500
700 Property, Equipment				
710 Land Improvements & Building	\$ 2,252	\$ 35,000	\$ -	\$ 35,000
733 Furniture and Fixtures	\$ 55	\$ 15,000	\$ (5,000)	\$ 10,000
734 Technology-Related Hardware	\$ 229	\$ 20,000	\$ -	\$ 20,000
736 Technology Software	\$ -	\$ -	\$ -	\$ -
738 Kitchen Equipment	\$ 1,000	\$ 2,000	\$ -	\$ 2,000
739 Maintenance Equipment	\$ -	\$ -	\$ -	\$ -
739 Capital Expenses (Contingency)	\$ 29,176	\$ 30,000	\$ (15,000)	\$ 15,000
Total 700:	\$ 32,712	\$ 102,000	\$ (20,000)	\$ 82,000
800 Debt Service and Misc				
810 Dues and Fees	\$ 3,989	\$ 4,500	\$ -	\$ 4,500
810 UAPCS Dues	\$ 2,920	\$ 2,920	\$ -	\$ 2,920
810 Banking Fees	\$ 12,423	\$ 12,645	\$ -	\$ 12,645
810 Background Check Fees	\$ 1,300	\$ 1,500	\$ -	\$ 1,500
815 Other/Retirement Fee	\$ -	\$ 1,500	\$ -	\$ 1,500
830 USDA Loan	\$ 383,101	\$ 510,801	\$ -	\$ 510,801
850 Contingency	\$ -	\$ -	\$ -	\$ -
Total 800:	\$ 403,733	\$ 533,866	\$ -	\$ 533,866
Total Expenses:	\$ 2,789,894	\$ 4,497,793	\$ (282,377)	\$ 4,215,416
Net Income:	\$ (246,658)	\$ (224,363)	\$ 183,085	\$ (41,278)

5% Goal \$ 234,414

4% Goal \$ 187,531

3% Goal \$ 140,648