



Box Elder School District

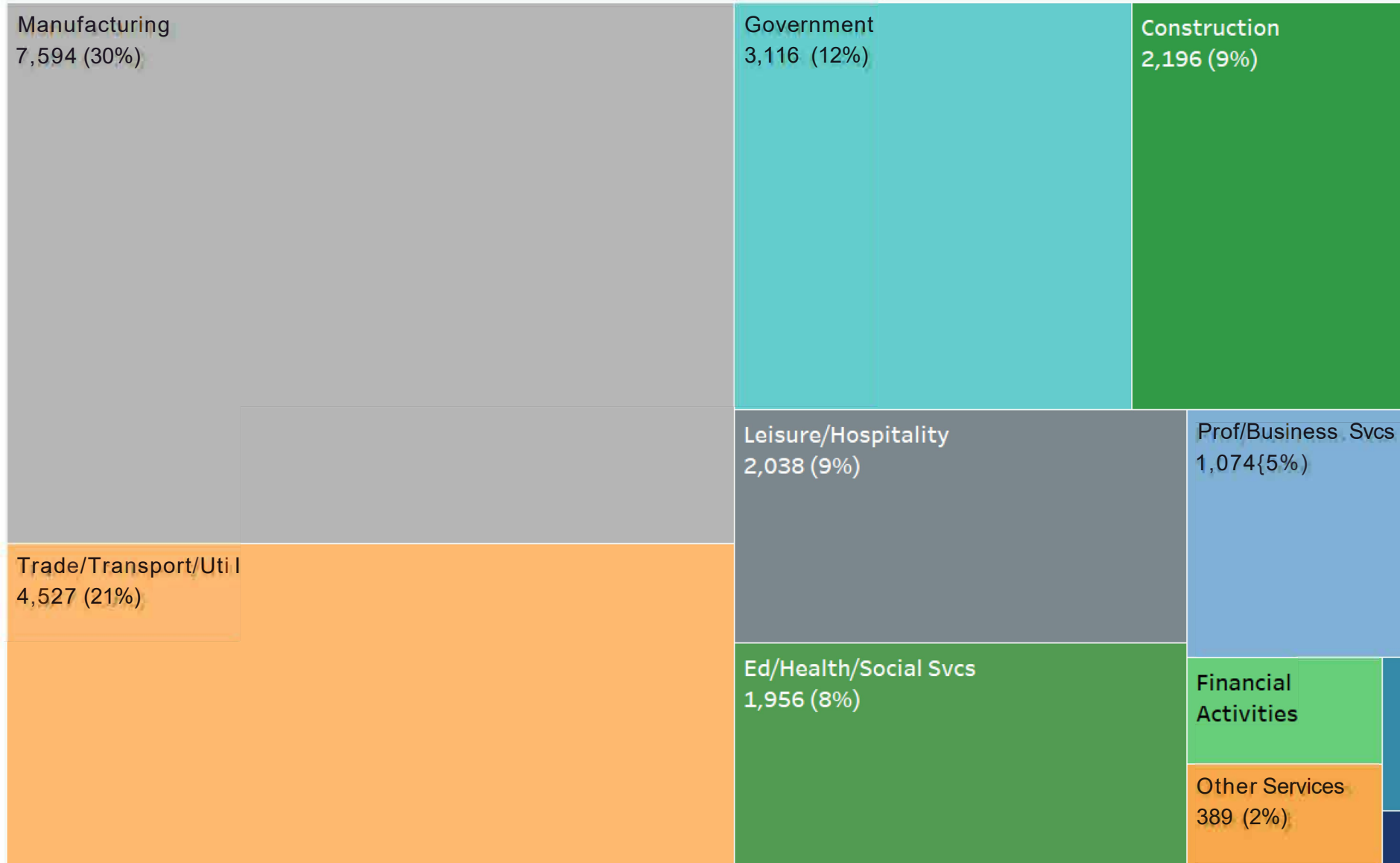
FY26 Final Budget

FY27 Tentative Budget



County Economics

Employment Share 12 Months ending December 2025 ***

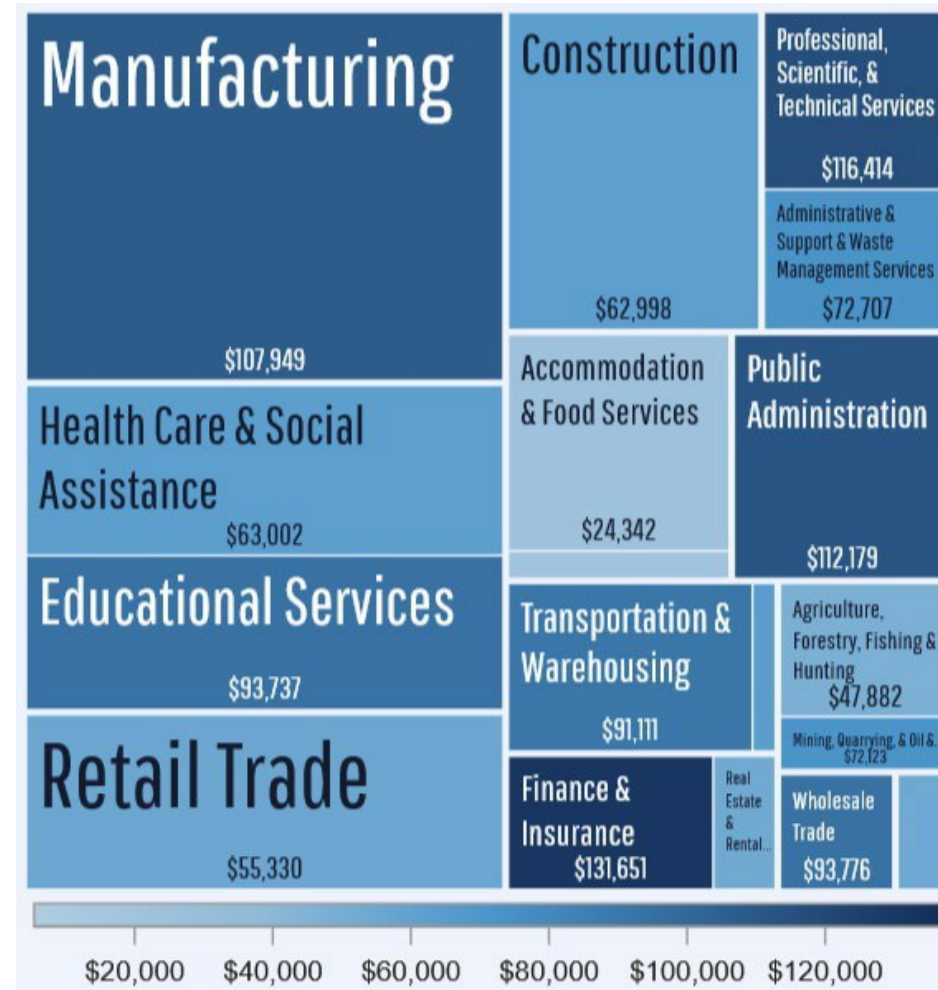


Wages in Manufacturing Dominate Local Payrolls

Average hourly wage equates to roughly **\$50/hour (annual \$108K)**, well above the county's median wage at \$61,200 and the highest of any sector in the county.

High wage reflects high skill/education (engineers) as well as from machinists, welders, and technicians that make \$25-35/hour plus overtime.'

Wage premium draws workers from neighboring counties; explains disproportionate share of total county payroll.



Labor Markets

September/December 2025

Box Elder County

2.5%

Job growth rate

3.8%

Unemployment rate

State of Utah

1.5%

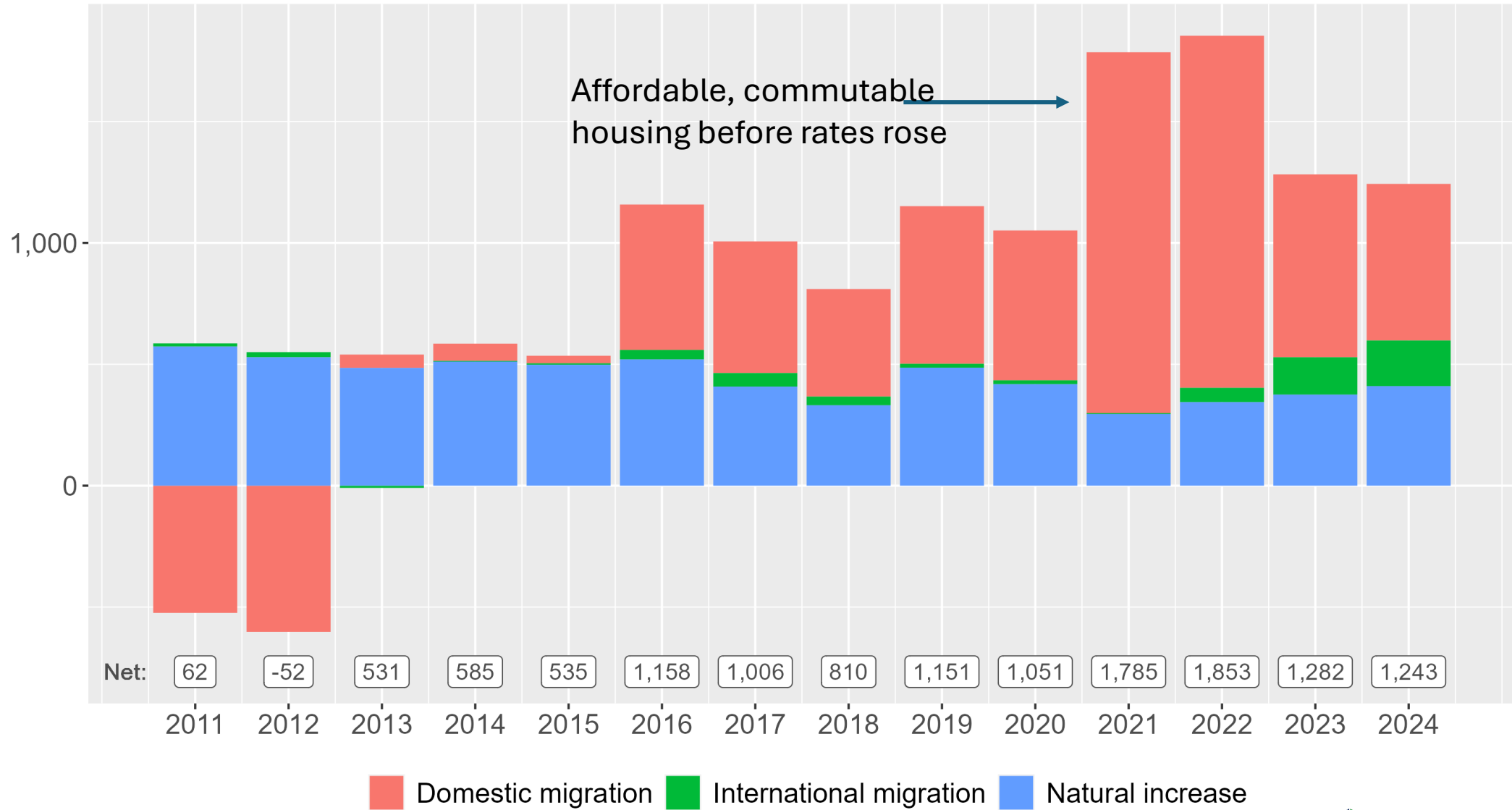
Job growth rate

3.6%

Unemployment rate

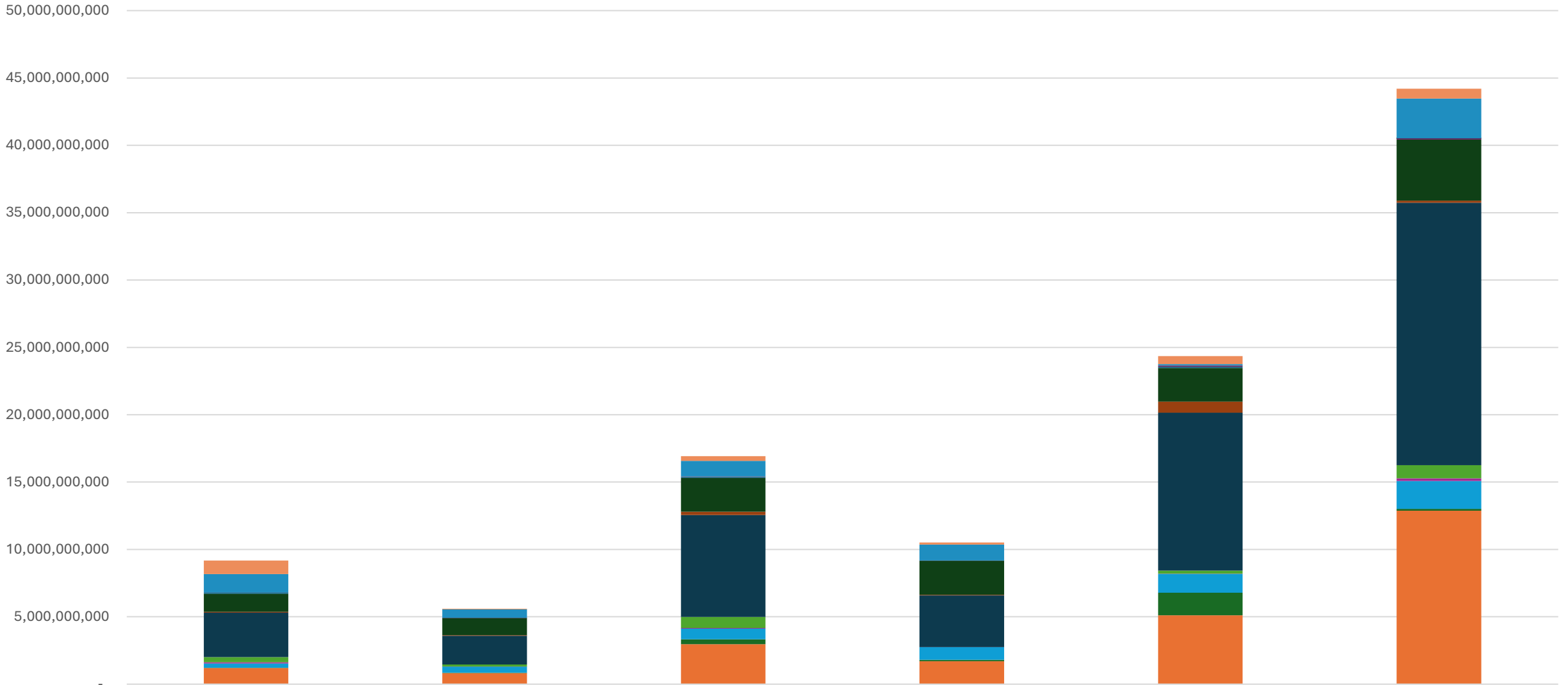


Box Elder County: Components of population change



Source: U.S. Census Bureau, Population Division

Property Type Mix By Valuations



Box Elder School District

Logan City School District

Cache County School District

Ogden City School District

Weber School District

Davis School District

Student Population

Primary Residential Land

Secondary Residential Land

Commerical Land

Greenbelt Land

Vacant Land

Primary Residential Buildings

Secondary Residential Buildings

Commerical Buildings

Agricultural Buildings

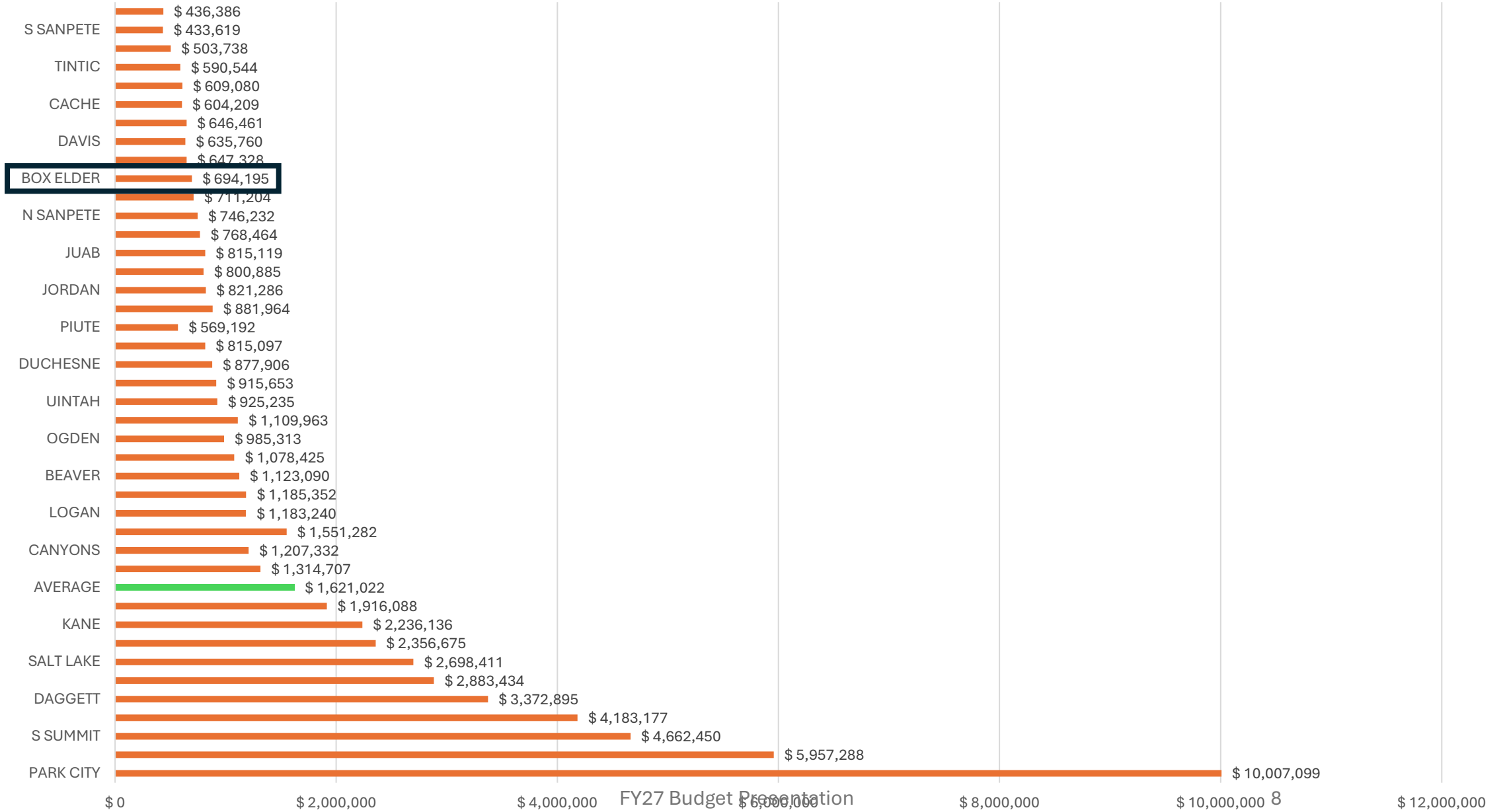
Primary Residential Mobile Home

Secondary Residential Mobile Home

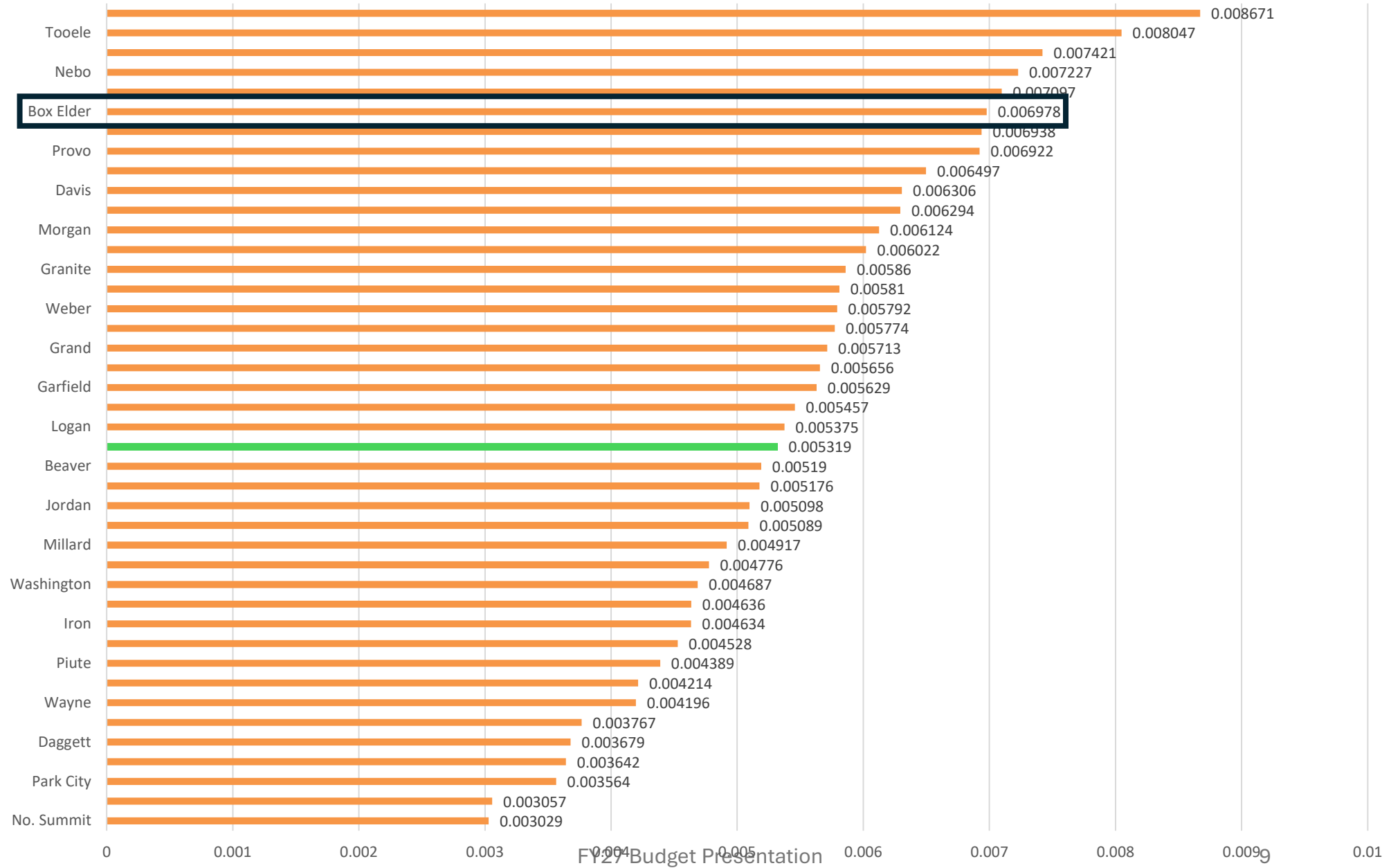
Other Business Property

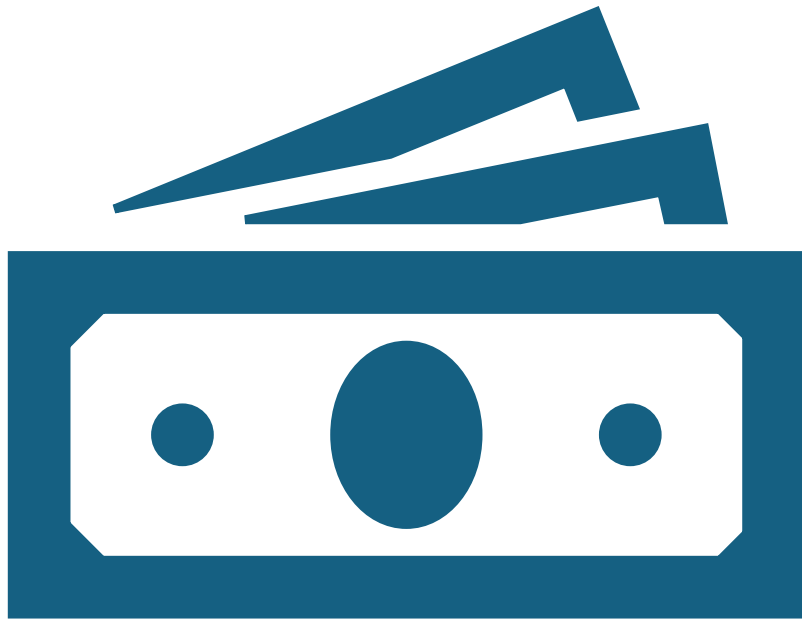
Centrally Assessed Property

Assessed Valuation Per Student



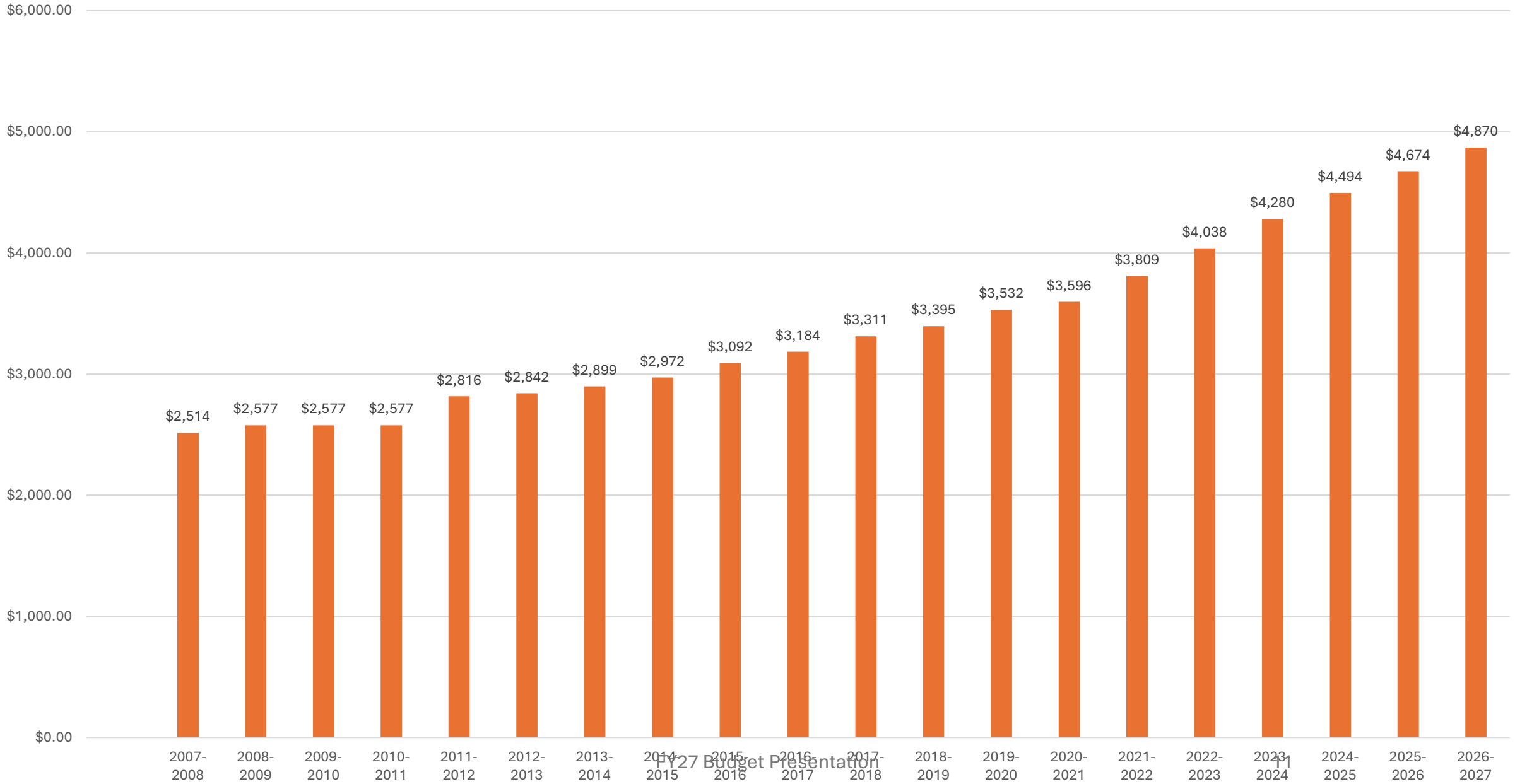
Total Final Local School



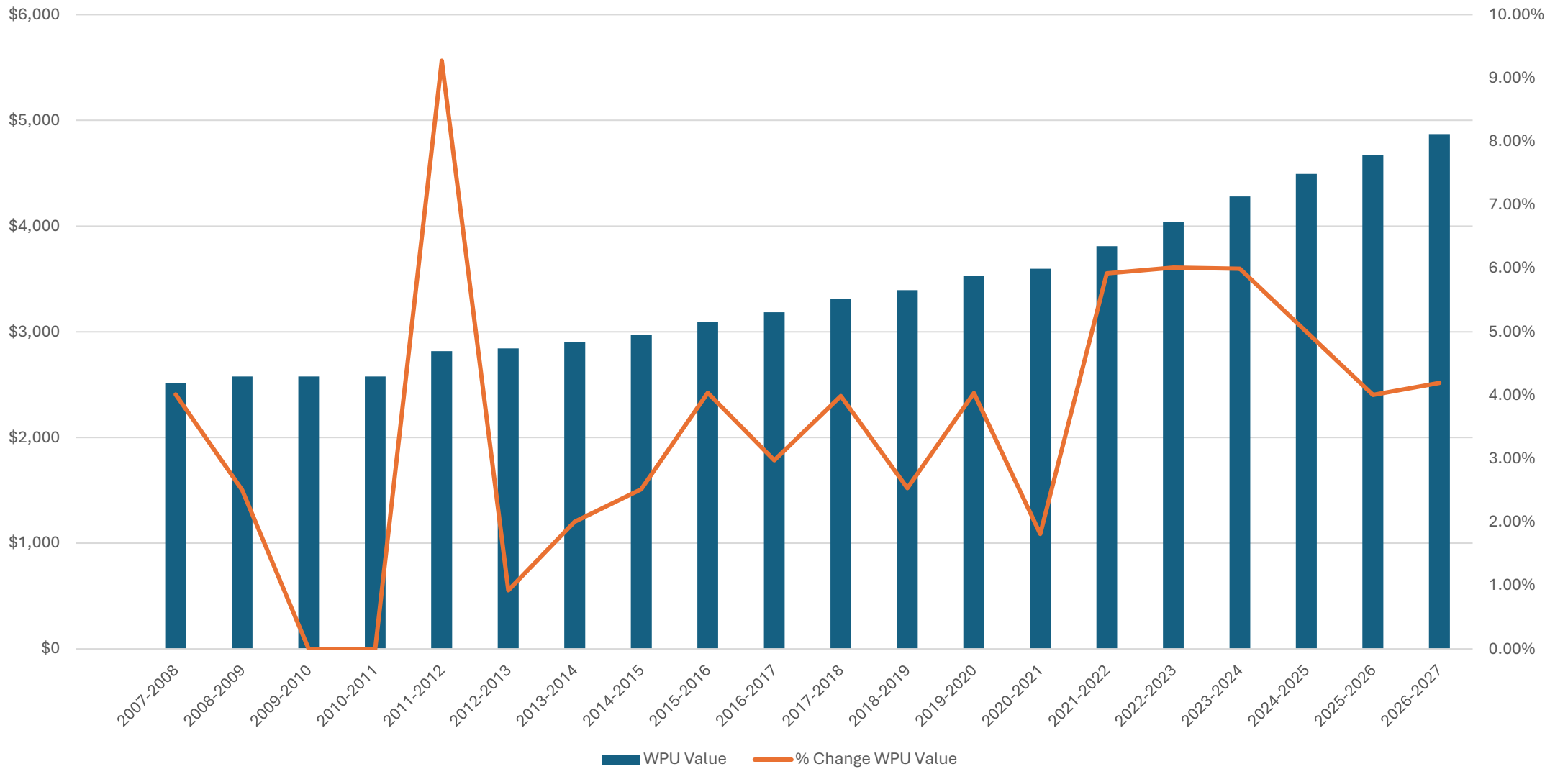


WPU Value Overview

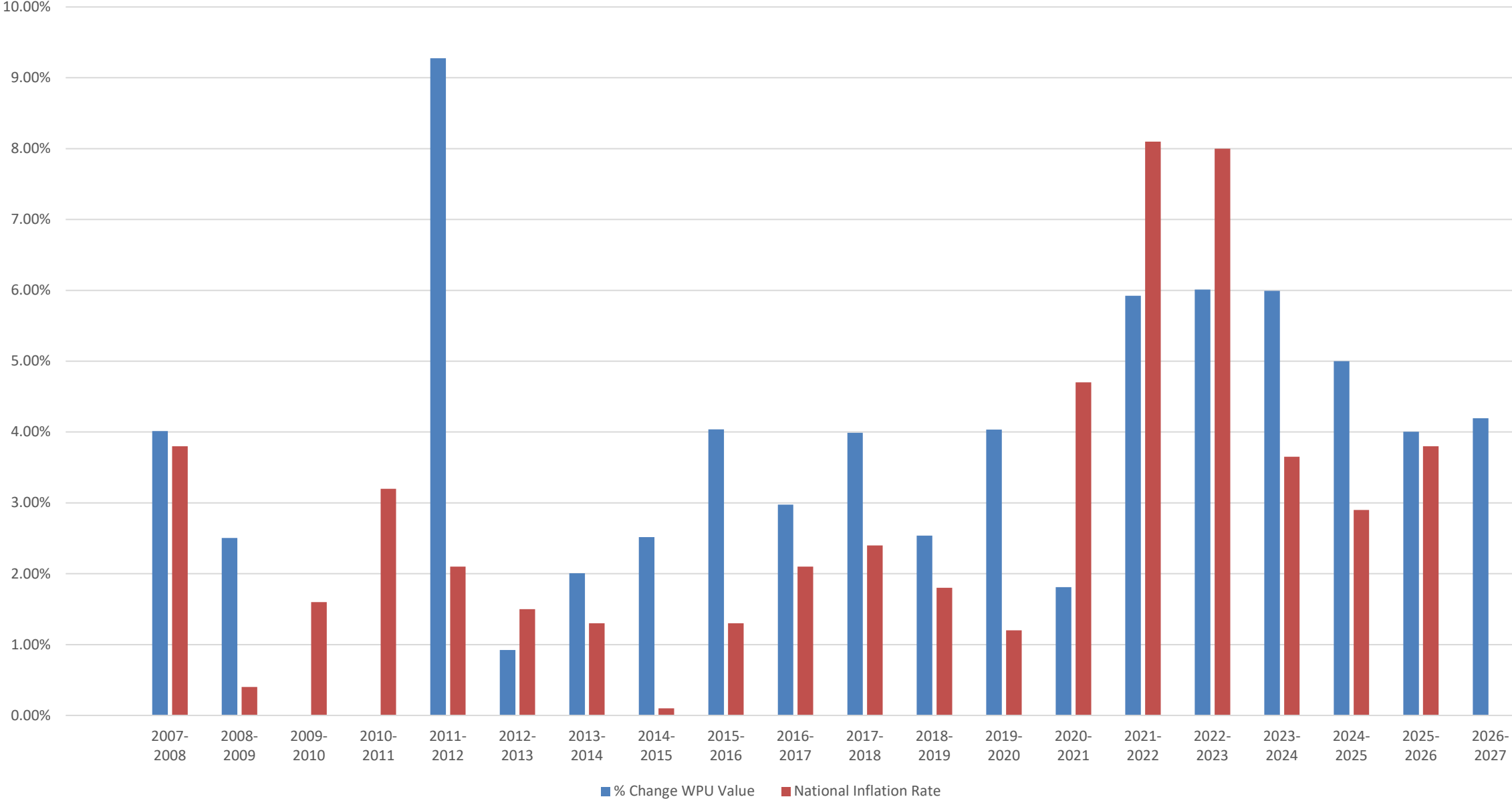
WPU Value



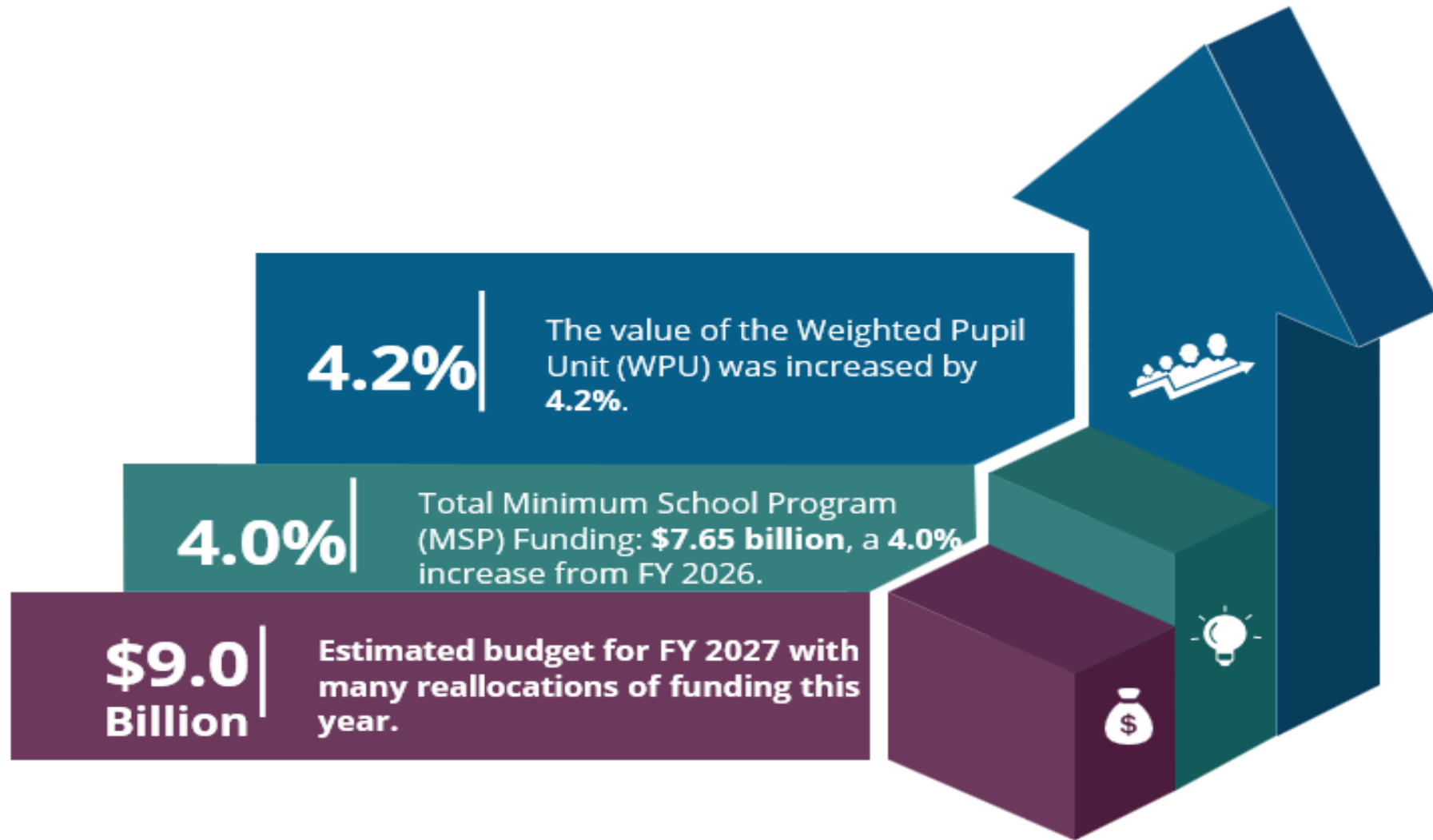
WPU Value and Percentage Change



WPU Value Change Vs. Inflation



Numbers at a Glance



Notable Education Stabilization Funding Distribution



Student At-Risk Add-On
\$24.8 Million *Ongoing*



APEX Center
\$35 Million *One-Time*



Grow Your Own
Teacher Pipeline
\$5 Million *One-Time*



STEM Endorsements
\$3.6 Million *One-Time*

Notable Education Funding Highlights

Educator Support

MASTER Teacher Program
\$2.4 Million
One-Time

Educator Professional Time
\$78.3 Million
One-Time

Teacher Supplies and Materials
\$8.8 Million *One-Time*
\$5.5 Million *Ongoing*

Rural Student Support

Rural Schools Athletic Facilities Grant
\$5 Million
One-Time

Necessarily Existent Small Schools
\$68.4 Million
Ongoing

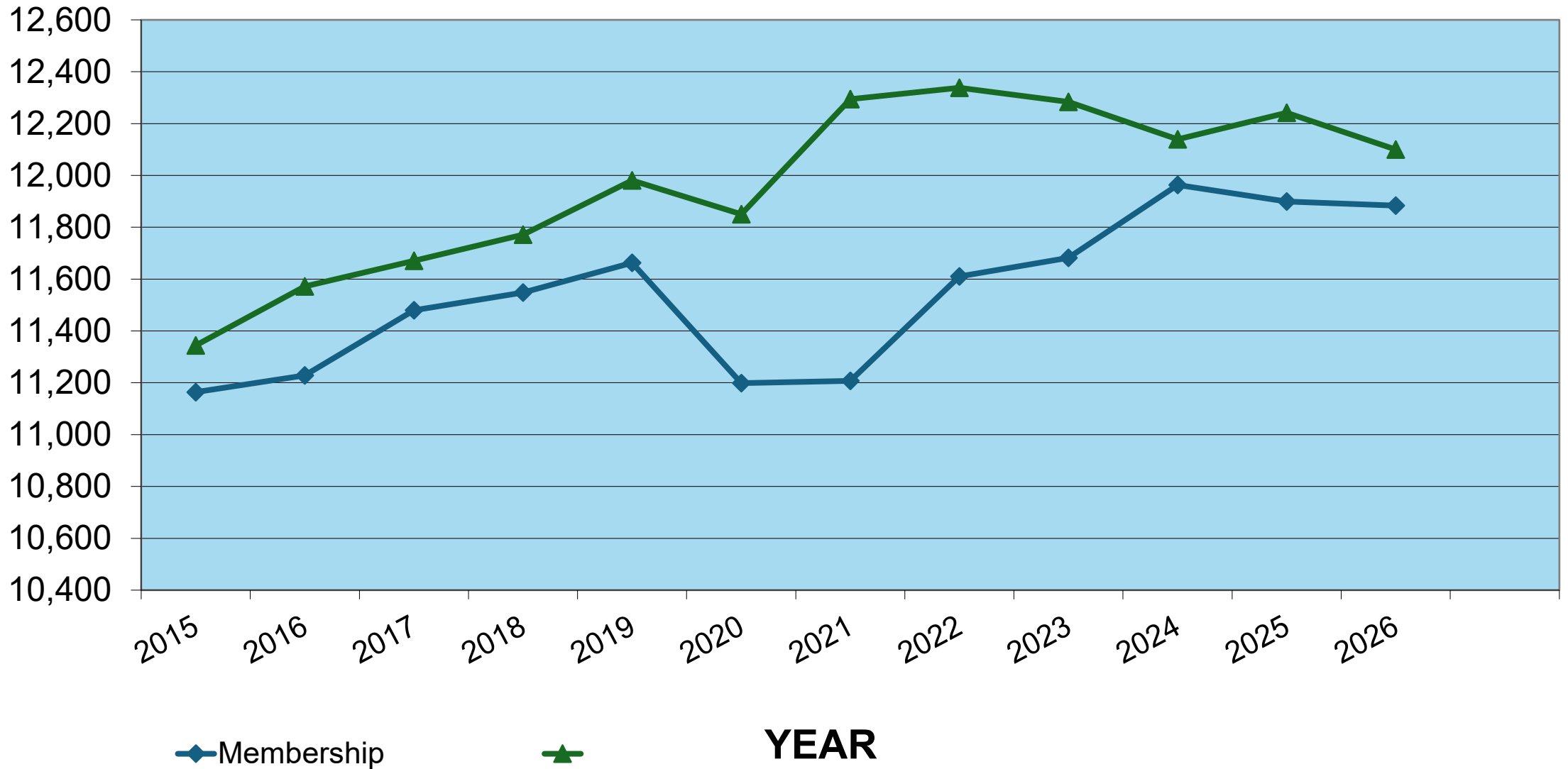
Program Funding

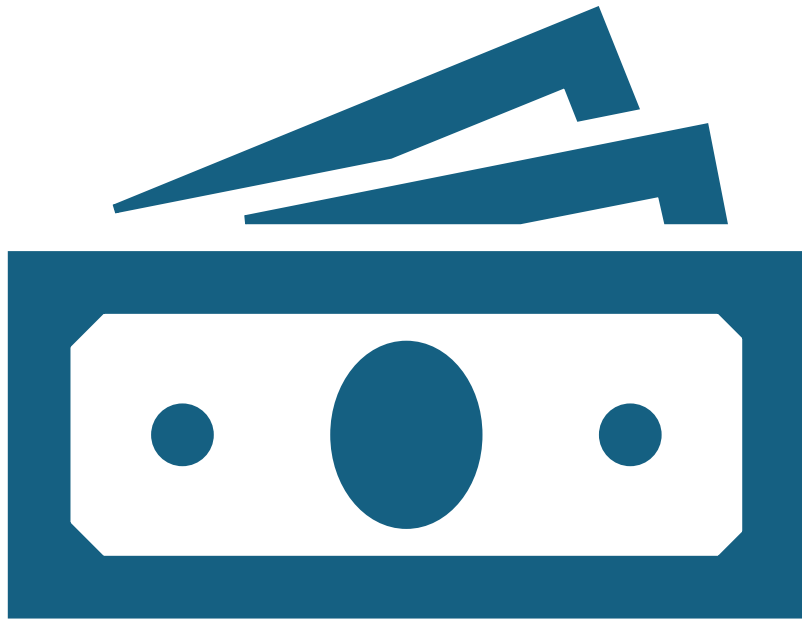
Catalyst/APEX Funding
\$100 Million
One-Time

Reduced Price School Lunch
\$2.5 Million
One-Time

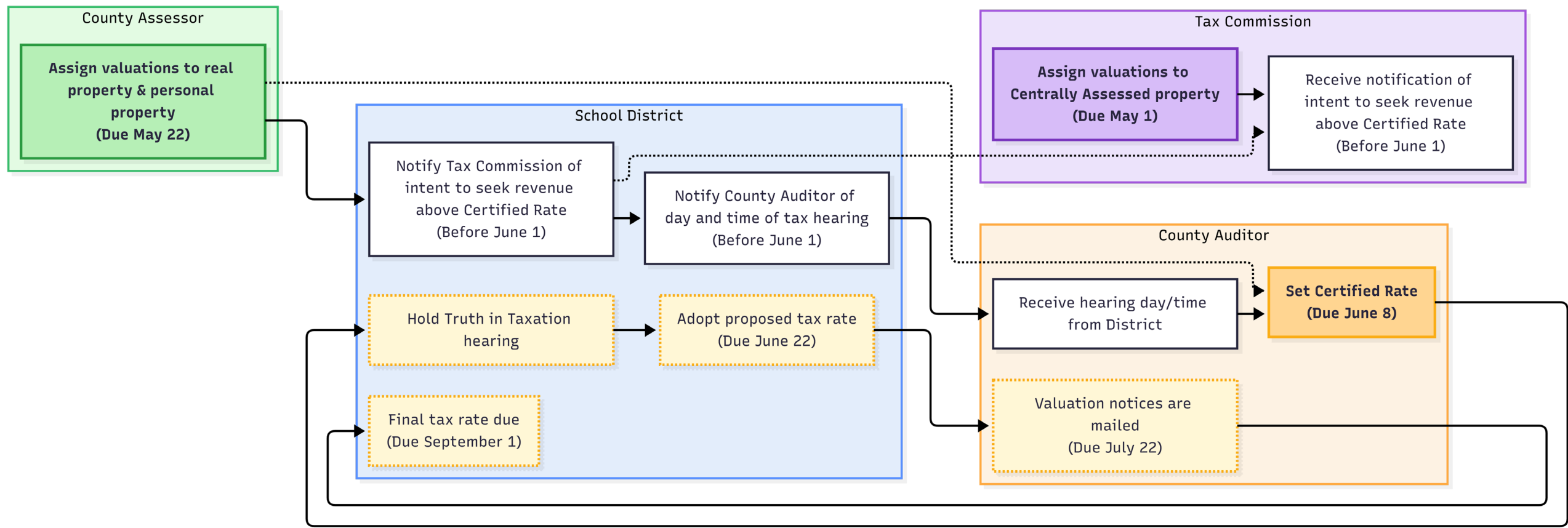
Early Literacy
\$25 Million
Ongoing

Average Daily Membership and Fall Enrollment

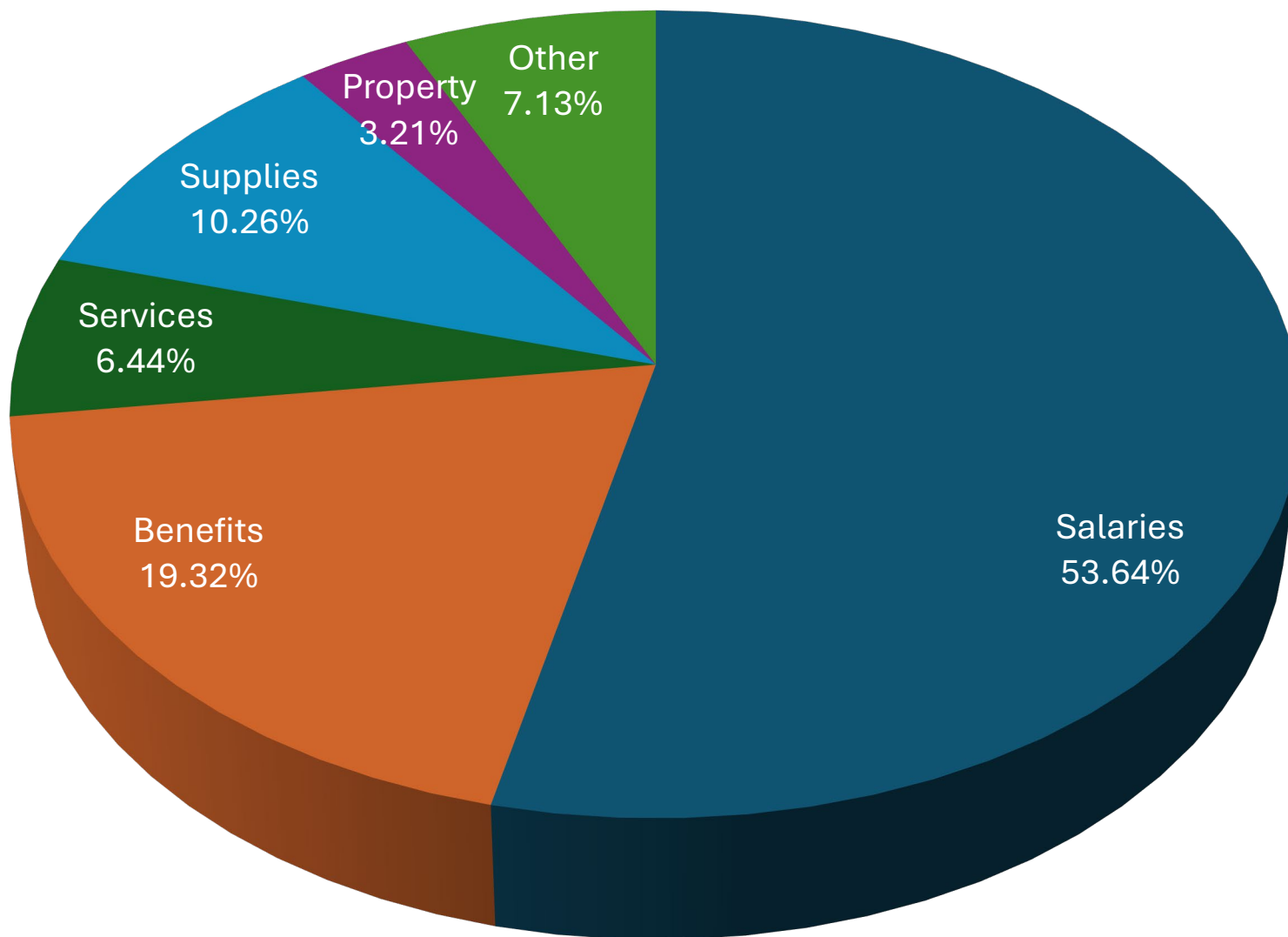




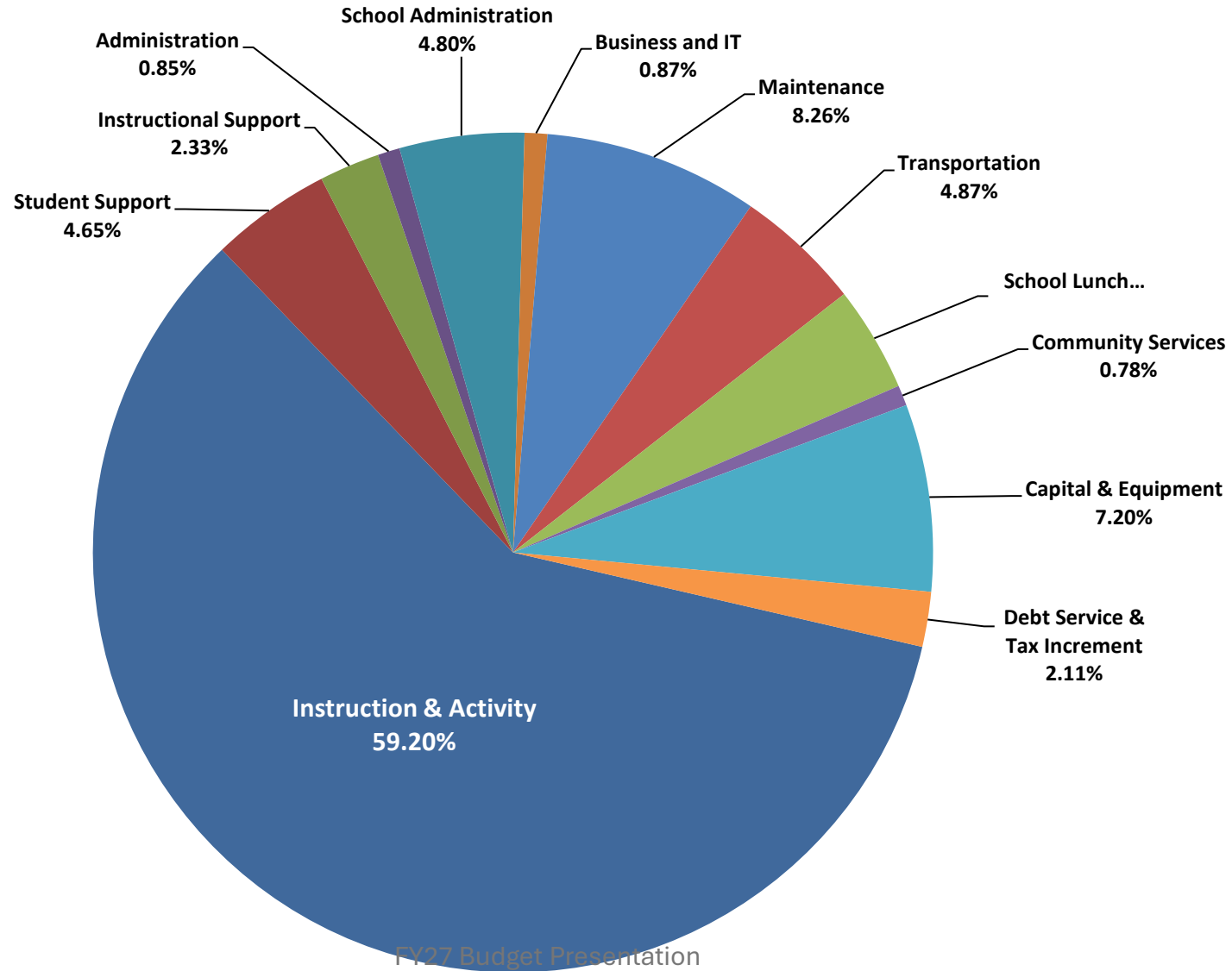
District Finances



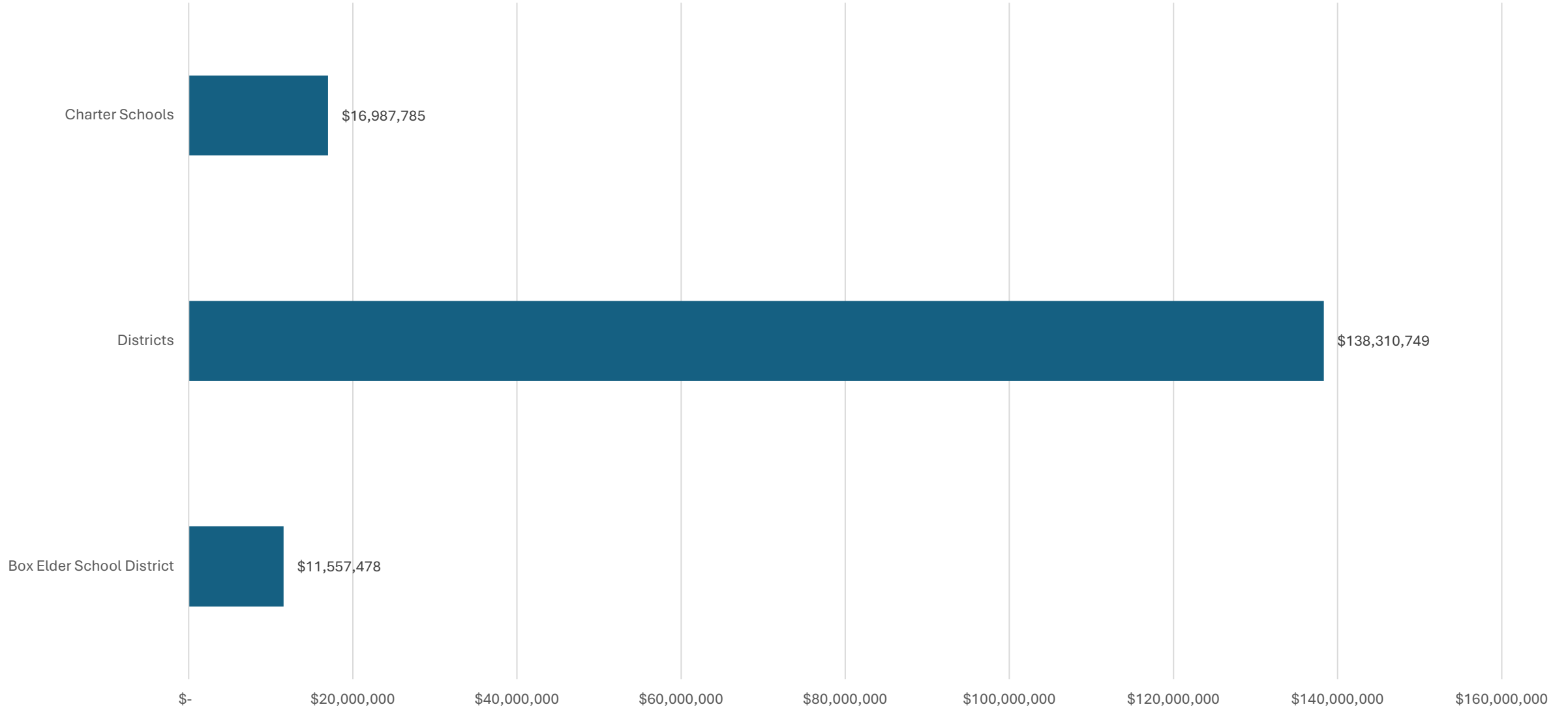
**Box Elder School District
Expense Type
All Funds 2026**



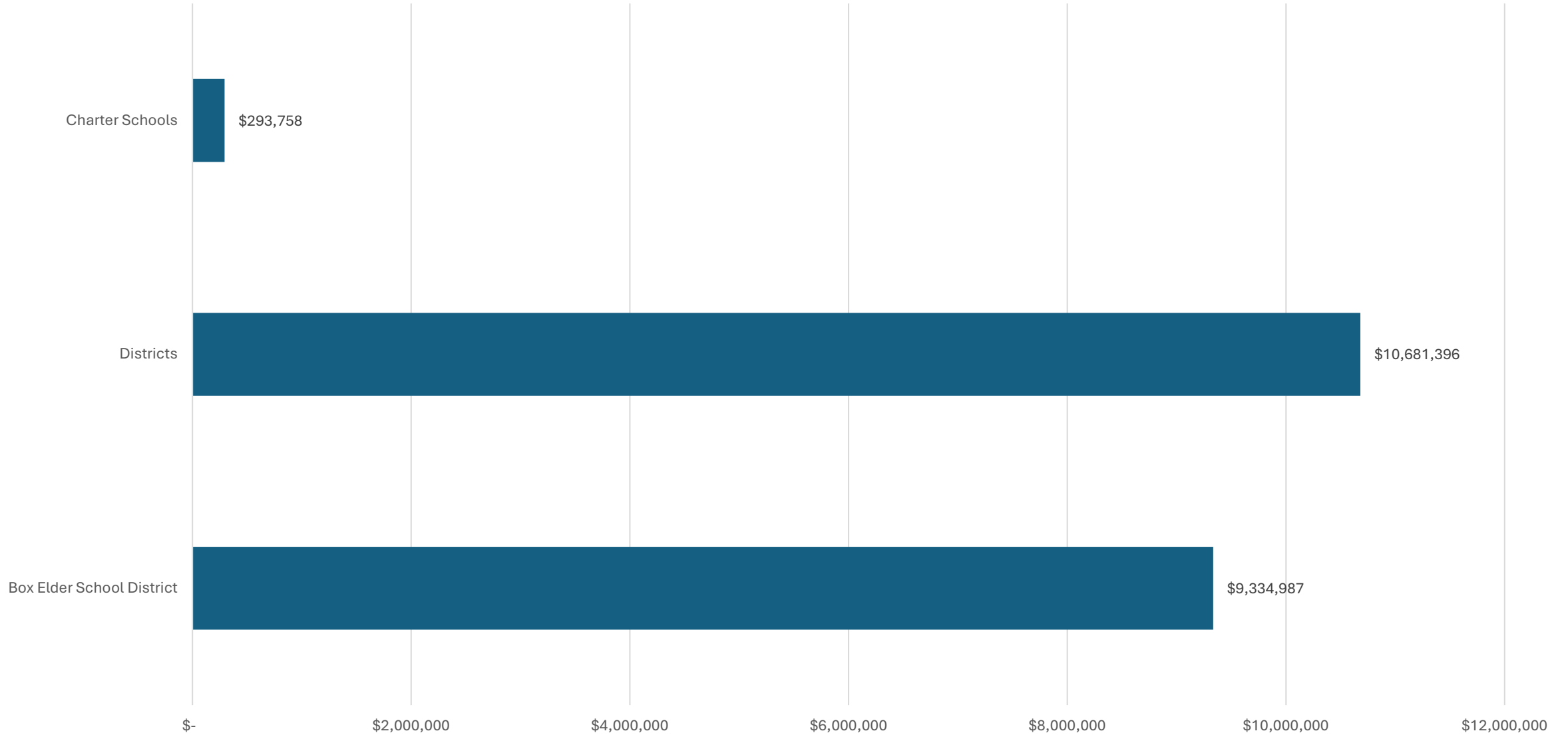
Function Breakdown Total Expenditures FY 2026



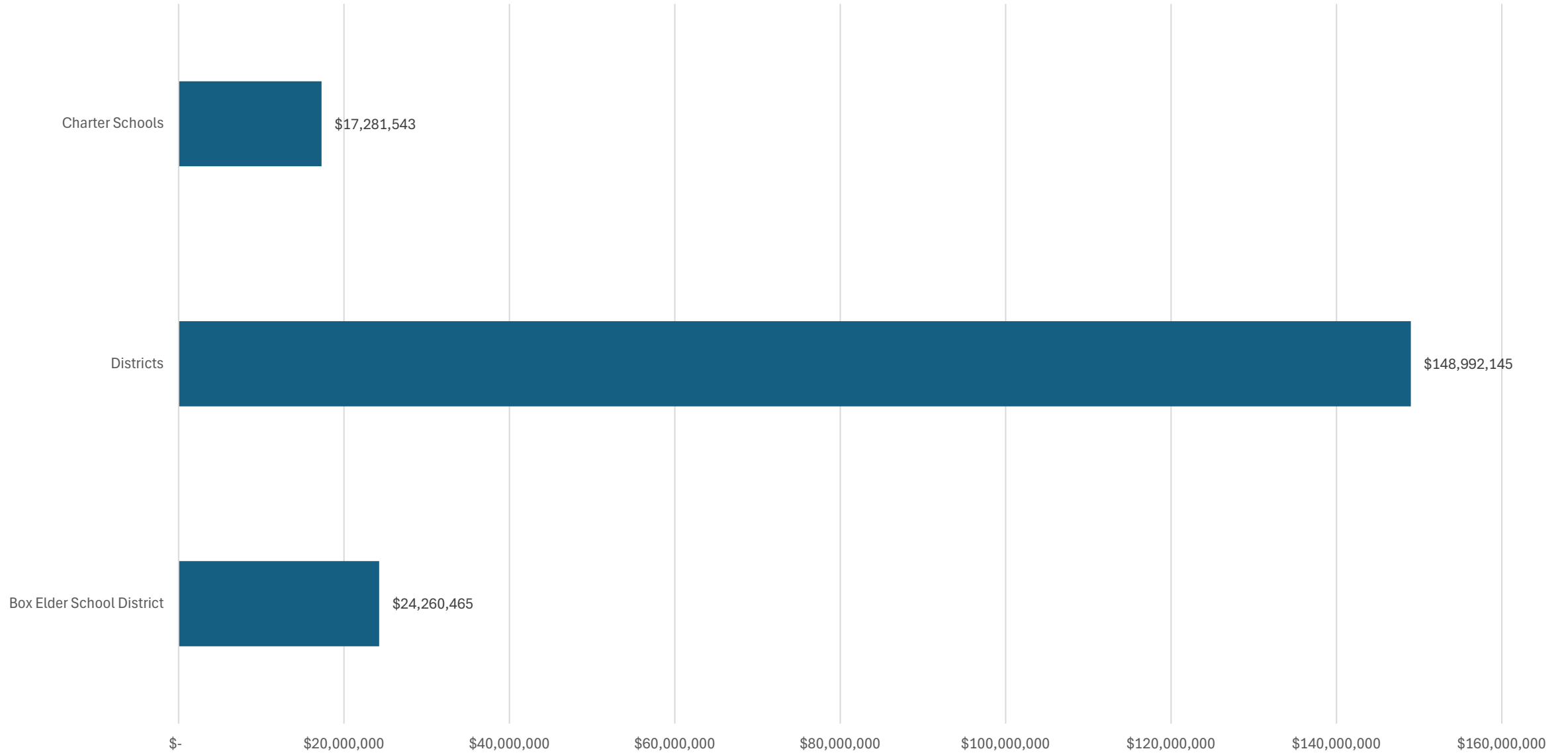
Total Bonds Outstanding As Of 6/30/2025



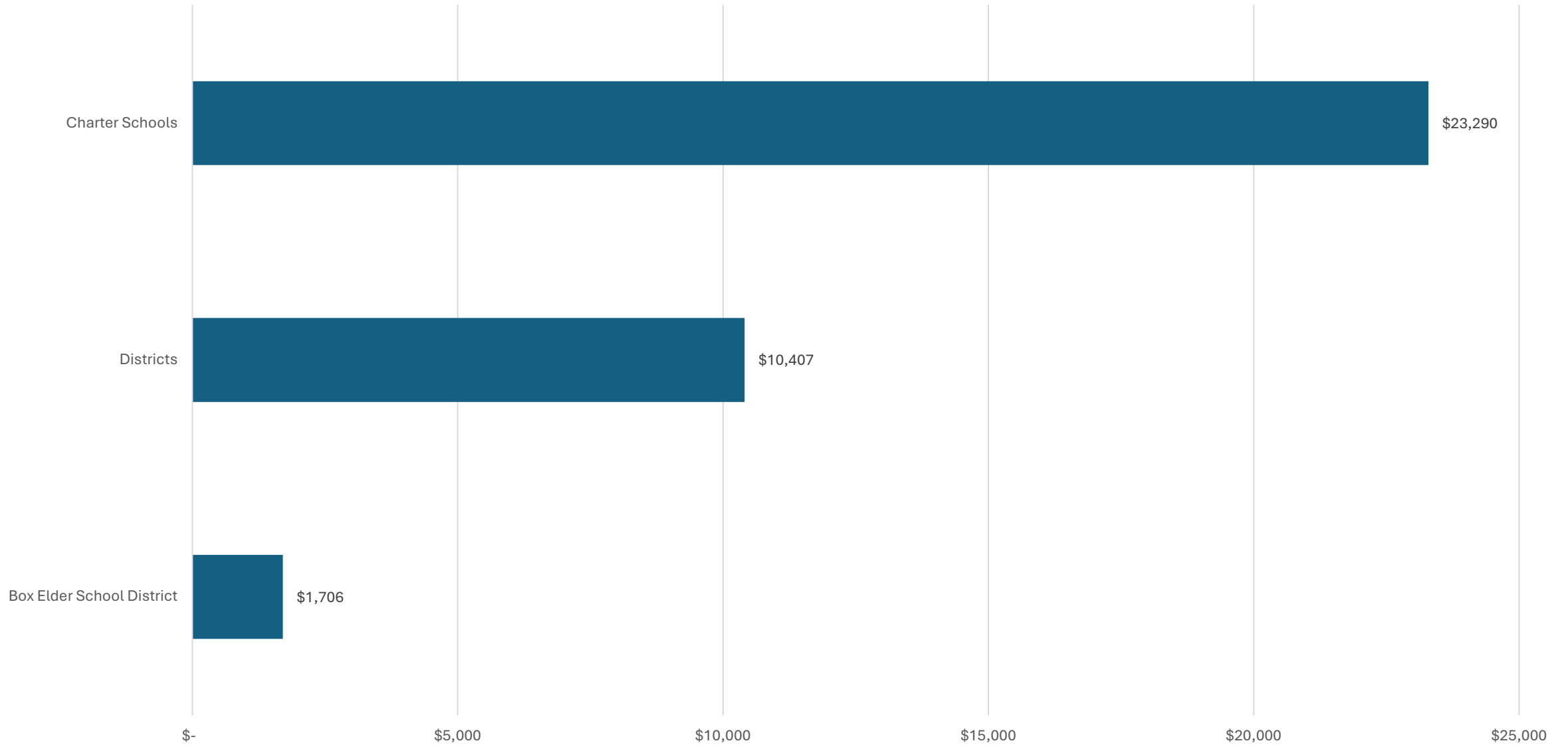
Other Capital Debt As Of 6/30/2025



Total Debt As Of 6/30/2025



Total Debt Per Student As Of 6/30/2025



FY26 Fund Beginning Balances



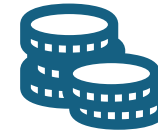
Maintenance and
Operations - \$28
million



School Activity -
\$4.1 million



Debt Service - \$6.4
million



Capital - \$28
million



Food Service - \$4.1
million

FY26 Fund Estimated Ending Balances



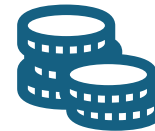
Maintenance and
Operations - \$29.7
million



School Activity -
\$3.9 million



Debt Service - \$5.8
million



Capital - \$31.08
million



Food Service - \$1.8
million

FY26 Minimum School Program Funding Comparisons

I: BASIC SCHOOL PROGRAMS:	FY25 Final	FY26 Estimates	FY26 Final	FY25 to FY26 Estimates Changes	FY26 Estimates to FY26 Final Changes	Net Increase from FY25
A: REGULAR BASIC SCHOOL PROGRAMS						
Grades K-12	\$41,053,444.00	\$44,312,601.00	\$42,837,110.00	\$3,259,157.00	-\$1,475,491.00	\$1,783,666.00
Nec. Existent Small Schools	\$871,172.00	\$1,028,280.00	\$1,025,605.00	\$157,108.00	-\$2,675.00	\$154,433.00
Foreign Exchange Students*	\$26,964.00	\$42,066.00	\$42,066.00	\$15,102.00	\$0.00	\$15,102.00
B. RESTRICTED BASIC SCHOOL PROGRAM						
Special Education - Add-On	\$7,190,173.00	\$8,123,275.00	\$7,927,228.00	\$933,102.00	-\$196,047.00	\$737,055.00
Special Education - Self-Contained	\$917,475.00	\$1,050,404.00	\$1,050,404.00	\$132,929.00	\$0.00	\$132,929.00
Special Education - Pre-School	\$1,567,782.00	\$1,600,067.00	\$1,600,067.00	\$32,285.00	\$0.00	\$32,285.00
Special Education - Extended Year	\$34,717.00	\$37,159.00	\$37,159.00	\$2,442.00	\$0.00	\$2,442.00
Special Education - Impact Aid	\$163,013.00	\$84,570.00	\$84,570.00	-\$78,443.00	\$0.00	-\$78,443.00
Special Education - EYSE*	\$98,374.00	\$98,374.00	\$98,374.00	\$0.00	\$0.00	\$0.00
Career & Technical Education - Add-On*	\$3,377,570.00	\$3,015,923.00	\$3,157,662.00	-\$361,647.00	\$141,739.00	-\$219,908.00
Students At-Risk - Add-on	\$2,320,915.00	\$2,413,876.00	\$2,231,075.00	\$92,961.00	-\$182,801.00	-\$89,840.00
Class Size Reduction	\$3,422,416.00	\$3,567,143.00	\$3,531,250.00	\$144,727.00	-\$35,893.00	\$108,834.00
TOTAL BASIC SCHOOL PROGRAM (A and B)	\$61,044,015.00	\$65,373,738.00	\$63,622,570.00	\$4,329,723.00	-\$1,751,168.00	\$2,578,555.00

FY26 Minimum School Program Funding Comparisons

I: BASIC SCHOOL PROGRAMS:	FY25 Final	FY26 Estimates	FY26 Final	FY25 to FY26 Estimates Changes	FY26 Estimates to FY26 Final Changes	Net Increase from FY25
C. RELATED TO BASIC PROGRAM, ETC.					\$0.00	\$0.00
Pupil Transportation*	\$5,089,935.00	\$5,986,505.00	\$5,385,146.00	\$896,570.00	-\$601,359.00	\$295,211.00
Youth-in-Care*	\$551,716.00	\$552,715.00	\$552,715.00	\$999.00	\$0.00	\$999.00
Adult Education*	\$268,581.00	\$290,651.00	\$290,651.00	\$22,070.00	\$0.00	\$22,070.00
Adult Education - Corrections Institutions*	\$25,663.00	\$23,993.00	\$23,993.00	-\$1,670.00	\$0.00	-\$1,670.00
Adult Education - Supplemental*	\$30,384.00	\$960.00	\$960.00	-\$29,424.00	\$0.00	-\$29,424.00
Enhancement for Accelerated Students*	\$109,254.00	\$0.00	\$0.00	-\$109,254.00	\$0.00	-\$109,254.00
Concurrent Enrollment*	\$262,213.00	\$0.00	\$0.00	-\$262,213.00	\$0.00	-\$262,213.00
Educator Salary Adjustments	\$7,825,020.00	\$8,997,425.00	\$9,000,280.00	\$1,172,405.00	\$2,855.00	\$1,175,260.00
Teacher Salary Supplement*	\$134,938.00	\$490,236.00	\$490,236.00	\$355,298.00	\$0.00	\$355,298.00
Teacher Supplies and Materials	\$222,873.00	\$222,873.00	\$218,140.00	\$0.00	-\$4,733.00	-\$4,733.00
Grants for Professional Learning*	\$74,649.00	\$0.00	\$0.00	-\$74,649.00	\$0.00	-\$74,649.00
Educator Professional Time*	\$1,367,137.00	\$1,434,855.00	\$1,420,361.00	\$67,718.00	-\$14,494.00	\$53,224.00
School LAND Trust Program*	\$1,966,054.00	\$2,069,465.00	\$2,069,465.00	\$103,411.00	\$0.00	\$103,411.00
Teacher and Student Success Program*	\$3,622,093.00	\$4,170,227.00	\$4,170,227.00	\$548,134.00	\$0.00	\$548,134.00
Student Health & Counseling Support Program*	\$432,044.00	\$358,398.00	\$396,827.00	-\$73,646.00	\$38,429.00	-\$35,217.00
Dual Immersion*	\$135,224.00	\$114,780.00	\$114,780.00	-\$20,444.00	\$0.00	-\$20,444.00
Beverly Taylor Sorenson Elementary Arts*	\$126,000.00	\$112,500.00	\$112,500.00	-\$13,500.00	\$0.00	-\$13,500.00
Digital Teaching and Learning*	\$367,370.00	\$342,592.00	\$342,592.00	-\$24,778.00	\$0.00	-\$24,778.00

FY26 Minimum School Program Funding Comparisons

I: BASIC SCHOOL PROGRAMS:	FY25 Final	FY26 Estimates	FY26 Final	FY25 to FY26 Estimates Changes	FY26 Estimates to FY26 Final Changes	Net Increase from FY25
II: LEEWAY PROGRAMS				\$0.00	\$0.00	\$0.00
Voted Local Levy Program, Min. Basic Growth, and Local Levy Growth	\$2,546,385.00	\$3,087,212.00	\$1,304,850.00	\$540,827.00	-\$1,782,362.00	-\$1,241,535.00
Board Local Levy Program, Min. Basic Growth, and Local Levy Growth	\$3,342,946.00	\$4,052,954.00	\$5,468,286.00	\$710,008.00	\$1,415,332.00	\$2,125,340.00
TOTAL LEEWAY PROGRAMS	\$5,889,331.00	\$7,140,166.00	\$6,773,136.00	\$1,250,835.00	-\$367,030.00	\$883,805.00
III: OTHER STATE PROGRAMS				\$0.00	\$0.00	\$0.00
A. Capital Outlay				\$0.00	\$0.00	\$0.00
Capital Outlay Foundation	\$138,323.00	\$0.00	\$0.00	-\$138,323.00	\$0.00	-\$138,323.00
Foundation Guarantee Min. Basic Growth	\$167,528.00	\$0.00	\$0.00	-\$167,528.00	\$0.00	-\$167,528.00
Enrollment Growth	\$47,171.00	\$0.00	\$0.00	-\$47,171.00	\$0.00	-\$47,171.00
Enrollment Growth Min. Basic Growth	\$93,653.00	\$0.00	\$0.00	-\$93,653.00	\$0.00	-\$93,653.00
SchoolFees Admendments	\$0.00	\$324,391.00	\$324,262.00	\$324,391.00	-\$129.00	\$324,262.00
					\$0.00	\$0.00
TOTAL STATE FUNDS	\$89,991,169.00	\$98,006,470.00	\$95,308,841.00	\$8,015,301.00	-\$2,697,629.00	\$5,317,672.00

FY26 Budget Changes

- Line 3: Increased local property revenue by \$2 million to account for Fee-in Lieu increase
- Line 7: Adjusted state revenue by \$2 million to reflect final allocations
- Line 8: Adjusted federal revenue by \$1.5 million to account for Medicaid revenue
- Line 10: Total revenue is \$6 million greater than preliminary estimate
- Line 22: Higher by \$5.4 million. Due to combination of timing of expenditures, increased retirement costs, allocation of prior year unrestricted carry forward and increased curriculum needs
- Line 28: Higher by \$536,000 due to salary changes and increased supply costs
- Line 34: Higher by \$102,00 due to increased supply costs
- Line 41: Lower by \$466,000 due to lower professional service costs
- Line 47: Lower by \$419,000 due to lower salaries
- Line 59: Higher by \$109,00 due increased contracted services costs
- Line 72: Higher by \$349,000 due to increased IT and purchased services costs
- Line 81: Higher by \$1.2 million due to increased wages, safety upgrades, fuel costs and vehicle repairs

FY26 Budget Changes

- Line 89: Higher by \$114,000 due to increased wage costs
- Line 105: Higher by \$1.1 million due to increased school fees costs
- Line 135: Higher by \$5.1 million due to increased fee-in-lieu collections and \$3 million transfer from bond fund
- Line 147: Lower by \$6 million due to reduced school design and construction costs
- Line 157: Lower by \$139,000 due reduced number of students who qualify for meal subsidies
- Line 170: Higher by \$465,000 due to increased equipment purchases to replace failing equipment
- Line 178: Higher by \$667,000 due to increased donations for community supported projects

FY27 Fund Estimated Beginning Balances



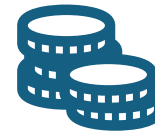
Maintenance and
Operations - \$29.7
million



School Activity -
\$3.9 million



Debt Service - \$5.8
million



Capital - \$31.08
million



Food Service - \$1.8
million

FY27 Fund Estimated Ending Balances



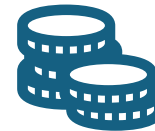
Maintenance and
Operations - \$27.2
million



School Activity -
\$3.7 million



Debt Service - \$5.8
million



Capital - \$18.1
million



Food Service -
\$407,000

FY 27 Minimum School Program Funding Comparisons

MINIMUM SCHOOL PROGRAM						
BASIC SCHOOL PROGRAMS						
A: REGULAR BASIC SCHOOL PROGRAMS						
	WPU's	Total Funds	Local Funds	FY26 State Support	FY27 State Support	Change
Grades K-12	11,787.062	\$55,092,727	\$11,184,559	\$43,908,168	\$ 45,124,298.61	\$ 1,216,130.19
Immunization Noncompliance	0.000	\$0	\$0	\$0	\$0	\$ -
Nec. Existent Small Schools	220.000	\$1,028,280	\$0	\$1,028,280	\$1,071,400	\$ 43,120.00
Foreign Exchange Students*	9.000	\$42,066	\$0	\$42,066	\$29,220	\$ (12,846.00)
B. RESTRICTED BASIC SCHOOL PROGRAMS						
Class Size Reduction	755.509	\$3,531,250	\$0	\$3,531,250	\$3,636,414	\$ 105,163.46
Students At-Risk - Add-on	477.338	\$2,231,075	\$0	\$2,231,075	\$2,780,648	\$ 549,572.77
College and Career Counseling	0.000	\$0	\$0	\$0	\$318,580	\$ 318,579.86
Career & Technical Education - Add-On*	675.580	\$3,157,662	\$0	\$3,157,662	\$2,655,830	\$ (501,831.85)
Special Education - Add-On	1,696.027	\$7,927,228	\$0	\$7,927,228	\$8,308,027	\$ 380,798.40
Special Education - Self-Contained	224.733	\$1,050,404	\$0	\$1,050,404	\$1,139,715	\$ 89,311.68
Special Education - Pre-School	342.334	\$1,600,067	\$0	\$1,600,067	\$1,684,707	\$ 84,639.85
Special Education - Extended Year	7.950	\$37,159	\$0	\$37,159	\$42,237	\$ 5,078.38
Special Education - Impact Aid	18.094	\$84,570	\$0	\$84,570	\$85,198	\$ 628.09
Special Education - EYSE*	20.747	\$96,974	\$0	\$96,974	\$96,974	\$ 0.38
TOTAL BASIC SCHOOL PROGRAM (A and B)	16,234.373	\$75,879,462	\$11,184,559	\$64,694,903	\$ 66,973,248.42	\$ 2,278,345.21

FY27 Minimum School Program Funding Comparisons

	WPU	Total Funds	Local Funds	FY26 State Support	FY27 State Support	Change
RELATED TO BASIC SCHOOL PROGRAMS (RTBSP)						
Pupil Transportation*		\$5,986,505	\$0	\$5,986,505	\$5,986,505	\$ 0.31
Flexible Allocation		\$4,900,463	\$0	\$4,900,463	\$5,012,018	\$ 111,554.72
Youth-in-Care*		\$552,715	\$0	\$552,715	\$501,915	\$ (50,800.00)
Adult Education*		\$290,651	\$0	\$290,651	\$279,052	\$ (11,599.00)
Adult Education - Corrections Institutions*		\$23,993	\$0	\$23,993	\$23,578	\$ (415.00)
Adult Education - Supplemental*		\$960	\$0	\$960	\$0	\$ (960.00)
Enhancement for Accelerated Students*		\$0	\$0	\$0		\$ -
Concurrent Enrollment*		\$0	\$0	\$0		\$ -
Educator Salary Adjustments		\$9,000,280	\$0	\$9,000,280	\$9,267,122	\$ 266,842.27
Salary Supplement for Highly Needed Educators (SSHINE)		\$490,236	\$0	\$490,236	\$452,924	\$ (37,311.67)
Teacher Supplies and Materials		\$218,140	\$0	\$218,140	\$218,140	\$ (0.25)
Effective Teachers in High Poverty Schools*		\$0	\$0	\$0	\$0	\$ -
Educator Professional Time*		\$1,420,361	\$0	\$1,420,361	\$1,430,626	\$ 10,264.98
School LAND Trust Program*		\$2,069,465	\$0	\$2,069,465	\$2,489,987	\$ 420,522.04
Teacher and Student Success Program*		\$4,170,227	\$0	\$4,170,227	\$4,190,307	\$ 20,079.83
Student Health & Counseling Support Program*		\$396,827	\$0	\$396,827	\$335,861	\$ (60,966.07)
School-Based Education Support Professionals Stipends		\$924,813	\$0	\$924,813	\$924,813	\$ 0.14
Dual Immersion*		\$114,780	\$0	\$114,780	\$114,780	\$ (0.16)
Beverly Taylor Sorenson Elementary Arts*		\$122,500	\$0	\$122,500	\$122,500	\$ -
Digital Teaching and Learning*		\$342,592	\$0	\$342,592	\$0	\$ (342,592.05)
TOTAL RTBSP:		\$31,025,508	\$0	\$31,025,508	\$31,350,128	\$ 324,620.09

FY27 Minimum School Program Funding Comparisons

	WPU	Total Funds	Local Funds	FY26 State Support	FY27 State Support	Change
LEEWAY PROGRAMS						
		Local & State Amounts Generated	Less Local Amounts	State Support Amounts		
Voted Local Levy Program, Min. Basic Growth, and Local Levy Growth		\$7,247,466	\$4,657,762	\$2,589,704	\$1,698,661	(\$891,042)
Board Local Levy Program, Min. Basic Growth, and Local Levy Growth		\$17,215,212	\$13,815,396	\$3,399,816	\$7,118,649	\$3,718,833
TOTAL LEEWAY PROGRAMS:		\$24,462,678	\$18,473,158	\$5,989,519	\$8,817,310	\$2,827,791
TOTAL MINIMUM SCHOOL PROGRAM:		\$131,367,647	\$29,657,717	\$101,709,931	\$107,140,687	\$ 5,430,756.24

FY27 Budget Overview

- Added 2.2% to account for added employee wages and benefits
 - 2.2% to fund steps and lanes increases
 - 3% for increased employee compensation as set forth in negotiated agreements
- Added \$5.1 million for HVAC upgrades
- Added \$4.4 million for debt payments for elementary school construction
- Added \$2.6 million for secure vestibules
- Added \$1.6 million for sewer maintenance
- Added \$500,000 for District Vehicle purchases
- Added \$4 million for BRHS parking Improvements
- Total fund balance decreases by \$13.2 million due to capital projects

FY27 Budget Detail

- Line 22: Higher by \$4.5 million due to employee compensation increases
- Line 28: Higher by \$359,000 due to employee compensation increases
- Line 34: Higher by \$140,000 due to employee compensation increases
- Line 47: Higher by \$412,000 due to employee compensation increases
- Line 72: Higher by \$885,000 due to employee compensation increases
- Line 81: Higher by \$273,000 due to employee compensation increases
- Line 138: Higher by \$4.8 million due to timing of expenditures from prior year
- Line 147: Higher by \$14.8 million due in increased capital projects
- Line 169: Lower by \$424,000 due to reduced equipment costs