

**Jordan School District Board of Education**  
**General Fund**  
**Unrestricted Fund Balance (UFB) Level Guidelines**  
**Januray 26, 2021**

Color Range	Description	Board Position	Board Action
	UFB is above 25% of Total Expenditures	UFB is higher than the Board would like the UFB to be.	The Board will work with Administration to identify strategic initiatives to spend down the UFB.
	UFB is below 25% but above 21% of Total Expenditures	UFB is in an acceptable range for the Board.	The Board will be very cautious in approving any new spending initiatives that could deplete the reserve balances any further.
	UFB is below 21% of Total Expenditures	UFB is lower than the Board would like the UFB to be.	The Board will work with Administration to implement a plan to bring up the UFB.

**Unrestricted Fund Balance (UFB) Calculation - The Economic Stabilization, the District portion of the Retiree Benefits, the Educational Programs, the Personnel, and the Unassigned Fund Balances will all be used to calculate the UFB.**

**The District portion of the Retiree Benefits is the total possible cost of retiree benefits less the actuarily calculated amount.**