

**Box Elder School District --- Minimum School Program
FY26 Preliminary Estimates**

14-May-25

Adjusted Assessed Valuation	\$ 7,914,186,144	\$ 8,068,750,966	1.95%	\$ 154,564,822
Regular WPU Value	\$ 4,494	\$ 4,674	4.01%	\$ 180

	Fiscal 2025 Final Update	Fiscal 2026 Draft Estimate	Change	Increase / (Decrease)
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I: BASIC SCHOOL PROGRAMS:

	WPU's		WPU's			
A: REGULAR BASIC SCHOOL PROGRAMS	\$ 58,727,129	13,063.913	\$ 56,610,286	12,111.743		(\$2,116,843.00)
1. Grades K-12	\$ 53,304,076	11,861	\$ 55,539,940	11,882.743	4.19%	\$2,235,864.00
2. Professional Staff	\$ 4,524,917	1,006.880	\$ -	To Flexible Allocation	(100.00%)	(\$4,524,917.00)
3. NESS	\$ 871,172	189.868	\$ 1,028,280	220.000	18.03%	\$157,108.00
4. Foreign Exchange Students	\$ 26,964	6.000	\$ 42,066	9.000	56.01%	\$15,102.00
B. RESTRICTED BASIC SCHOOL PROGRAM	\$ 19,092,435	4,248.425	\$ 19,892,417	4,256.013		\$799,982.00
1. Special Education -- Add On	\$ 7,190,173	1,599.950	\$ 8,123,275	1,737.971	12.98%	\$933,102.00
2. Special Education -- Self Contained	\$ 917,475	204.156	\$ 1,050,404	224.773	14.49%	\$132,929.00
3. Special Education -- Pre-School	\$ 1,567,782	348.861	\$ 1,600,067	342.334	2.06%	\$32,285.00
4. Extended Yr. -- Severely Disabled	\$ 34,717	7.725	\$ 37,159	7.950	7.03%	\$2,442.00
5. Special Education -- State Programs / Impact Aid	\$ 163,013	36.273	\$ 84,570	18.094	(48.12%)	(\$78,443.00)
6. Special Education -- State Programs -- Extended Yr	\$ 98,374	21.890	\$ -	-	(100.00%)	(\$98,374.00)
7. CTE -- Add On	\$ 3,377,570	751.570	\$ 3,015,923	645.255	(10.71%)	(\$361,647.00)
8. Students At Risk -- Add On	\$ 2,320,915	516.448	\$ 2,413,876	516.448	4.01%	\$92,961.00
9. Class Size Reduction -- K thru 6th	\$ 3,422,416	761.552	\$ 3,567,143	763.188	4.23%	\$144,727.00
TOTAL BASIC SCHOOL PROGRAM (A & B)	\$ 77,819,564	17,312.338	\$ 76,502,702	16,367.756		(\$1,316,862.00)

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D. RELATED TO BASIC PROGRAMS	\$ 22,617,457	\$ 31,274,612	Notes	\$ 8,657,155
Pupil Transportation	\$ 5,089,935	\$ 5,986,505		17.61% \$ 896,570
Flexible Allocation - WPU Distribution	\$ 32,272	\$ 4,954,981	Added Professional Staff	15253.81% \$4,922,709
At Risk Programs - Youth in Custody	\$ 551,716	\$ 551,716		0.00% \$0
Adult Education	\$ 268,581	\$ 290,651		8.22% \$22,070
Adult Ed. Supplemental	\$ 30,084	\$ 23,993		(20.25%) (\$6,091)
Enhancement for Accelerated Students (EAS)	\$ 109,254	\$ 109,254		0.00% \$0
Concurrent Enrollment	\$ 262,213	\$ 262,213		0.00% 0.00
Educator Salary Adjustments	\$ 7,825,020	\$ 8,997,425	\$10,350 per Educator	14.98% \$1,172,405
Salary Supplemental for Highly Needed Educators (SSHINE)		\$ 490,236	High need positions stipend	0.00% \$490,236
Teacher Salary Supplemental Program	\$ 134,938	\$ -	Replaced with SHINE	(100.00%) \$0
Teacher Supplies & Materials	\$ 222,873	\$ 222,873		0.00% \$0
Grants for Professional Learning	\$ 74,649	\$ -	No longer Funded	(100.00%) (\$74,649)
Educator Professional Time	\$ 1,367,137	\$ 1,434,855		4.95% \$67,718
School LAND Trust	\$ 1,966,054 x	\$ 2,069,465		5.26% \$103,411
Teacher and Student Success Act (TSSA)	\$ 3,622,093	\$ 4,170,227		15.13% \$548,134
Student Health & Counseling Support Programs	\$ 432,044	\$ 358,398		(17.05%) (\$73,646)
School-Based Education Support Professionals Stipends	\$ -	\$ 786,226	\$1000 for ESP	0.00% \$786,226
Dual Immersion	\$ 135,224	\$ 99,224		(26.62%) (\$36,000)
Beverly Taylor Sorenson Elementary Arts	\$ 126,000	\$ 126,000		0.00% \$0
Digital Teaching and Learning	\$ 367,370	\$ 340,370		(7.35%) (\$27,000)
III: ONE-TIME FUNDING PROGRAMS	\$ -	\$ -		0.00% \$ -
1.	\$ -			0.00% \$0
2.	\$ -			0.00% \$0

IV: LEEWAY PROGRAMS	\$ 5,889,331	\$ 7,140,166		21.24% \$7,140,166.00
1. Voted Local Levy State Guarantee Funds	\$ 2,546,385	\$ 3,087,212		21.24% \$540,827.00
2. Board Levy State Guarantee Funds	\$ 3,342,946	\$ 4,052,954		21.24% \$710,008.00

OTHER STATE PROGRAMS	\$ 443,975	\$ 324,391		(26.93%) -\$119,584.00
A 1. Capital Outlay Foundation	\$ 138,323	\$ -		(100.00%) -\$138,323.00
2. Foundation Guarantee Min. Basic Growth	\$ 164,528	\$ -		(100.00%) -\$164,528.00
3. Enrollment Growth	\$ 47,471	\$ -		(100.00%) -\$47,471.00
4. Enrollment Growth Min. Basic Growth	\$ 93,653	\$ -		(100.00%) -\$93,653.00
5. School Fees Amendments (HB04152024GS)	\$ -	\$ 324,391		0.00% \$324,391.00

Estimated Total Allocation	\$ 106,770,327	\$ 115,241,871		7.93% \$8,471,544.00
Unrestricted Funds				\$3,623,020.50