Agenda of Regular Board Meeting

The Board of Directors
North Sanpete School District

A Regular Board Meeting of the Board of Directors of North Sanpete School District will be held August 18, 2026, beginning at 6:00 PM in the Meeting Room, 220 East 700 South, Mt. Pleasant, UT 84647.

1. CALL TO ORDER
   A. Roll Call
   B. Prayer
   C. Pledge of Allegiance
   D. Board Recognition and Board Reports
2. BOARD PRESENTATIONS
   A. Data Privacy
      Angela Thompson will present the Board with an update on data privacy requirements, District practices, and the Board's role in protecting student and employee information.
3. CONSENT CALENDAR
   The following routine items are presented for Board approval.
   A. Approval of Minutes
      Minutes of the July 21, 2026 Regular Board Meeting and August 11, 2026 Truth in Taxation Public Hearing are presented to the Board for approval.
   B. Financial Report and Payment Request
      The monthly financial report and payment request is presented to the Board.
4. TRUTH IN TAXATION
   A. Consideration of Resolution Adopting a Tax Rate Exceeding the Certified Tax Rate
      The resolution adopting a tax rate exceeding the certified tax rate is presented to the Board for consideration and approval following the August 11, 2026 Truth in Taxation Public Hearing.
   B. Consideration and Adoption of the FY27 Final Budget
      The FY27 Final Budget is presented to the Board for consideration and approval following the August 11, 2026 Truth in Taxation Public Hearing.
5. BOARD VISION / GOALS
   A. NSSD Strategic Plan 2026-2031
      An update on the NSSD Strategic Plan is presented to the Board by Assistant Superintendent Rena Orton.
6. PERSONNEL SERVICES
   A. Resignations

Letters of resignation from K. Smith, W. Ryan, H. Booher, S. Swapp, B. Willis, L. Rees, K. Brothersen, E. Madsen, C. Nielsen, H. Church, A. Johnson, P. Broadhead, K. Gates, P. Anderson are presented for the Board's consideration.

B. Substitute, Certificated and Classified Positions
A list of newly hired personnel and volunteers is provided for the Board's information.

C. LEA-Specific Educator License
Gerald Christiansen is presented to the Board for approval of an LEA-specific educator license for the 2026-2027 school year. The LEA-specific license is requested to allow Mr. Christiansen to serve as auto shop teacher.

7. SUPPORT SERVICES

A. School Building Evaluations
The 2026 North Sanpete School District building evaluations are presented to the Board for review and discussion.

B. Mount Pleasant Elementary Boiler Replacement – Contract Award
The Mount Pleasant Elementary School Boiler Replacement Project contract is presented to the Board for approval.

C. NSHS Traffic and Pedestrian Safety
An update will be provided on traffic flow, parent pick-up and drop-off, parking, and pedestrian safety improvements at North Sanpete High School.

D. District Fleet Vehicle Markings
Superintendent O'Dee Hansen will present the proposed design and estimated cost for adding North Sanpete School District markings to district fleet vehicles.

E. Panic Device Options
Superintendent Hansen will present an update on teacher panic device options, including the opportunity to use a state-approved vendor at no cost to the District for three years. South Sanpete School District currently uses Centegix.

8. STUDENT SERVICES

A. School Choice
School choice requests are presented for the Board's consideration.

9. TRAVEL REQUESTS

A. In-State Overnight Travel
Boys Golf will travel overnight to Roosevelt, UT, September 20-22, 2026.

10. POLICIES

A. G-35: Mobile Computing, Storage Devices, and Personal Electronic Devices
Policy G-35: Mobile Computing, Storage Devices, and Personal Electronic Devices is presented to the Board in first read following revisions to update District requirements regarding technology resources and student use of personal electronic devices.

B. E-41: District Attendance
Policy E-41: District Attendance is presented to the Board in first read following revisions to update the policy in accordance with current state law and District attendance practices.

11. CURRICULUM & INSTRUCTION

A. NSHS Spanish 1010

Principal Christy Straatman will provide an update regarding the decision to replace Spanish 1010 with ESL Learning Strategies at North Sanpete High School.

12. DISCUSSION / INFORMATION ITEMS
13. MATTERS FROM THE BOARD
14. EXECUTIVE SESSION
    Closed session to discuss the character, professional competence, or physical or mental health of an individual and pending or reasonably imminent litigation pursuant to Utah Code § 52-4-205.
15. ADJOURNMENT

Notice of Special Accommodations (ADA)

In compliance with the Americans with Disabilities Act, individuals needing special accommodations (including ancillary communication aids and services) during this meeting should notify: O'Dee Hansen, Assistant Superintendent, North Sanpete School District Office, 220 E. 700. S Mt. Pleasant, UT 84647; 435-462-2485

Notice of Electronic or Telephone Participation

One or more members of the North Sanpete School District may participate electronically or telephonically pursuant to UCA 52-4-7.8

One Team. Shared Trust.

Protecting student and staff information in every decision.

Data Privacy Update for the North Sanpete Board of Education | August 2026

Communication

Privacy Makes One Team Possible

Privacy is how we demonstrate that people can trust our systems, decisions, and relationships.

Students, families, employees, and partners trust the District with sensitive information that affects safety, opportunity, reputation, and dignity.

Privacy is a shared operating responsibility—not merely an IT, records, or compliance function.

Accountable

Privacy Supports the Strategic Plan

Academic Assurance

Trusted data helps teams identify needs and provide interventions without exposing students unnecessarily.

Engaging Instruction

Approved technology, responsible AI, and data minimization allow innovation while protecting students.

Professional Culture

Common expectations, training, and reporting strengthen trust among employees and schools.

Foundation: Trustworthy and Responsible Use of Information

Confident

The Board's Role on the Privacy Team

A Board role does not create unlimited access. Purpose defines access.

Accountable

Two Laws, One Shared Standard

FERPA

Permits access to education records when a school official has a legitimate educational interest.

Utah GDPA

Requires a lawful purpose and limits collection, access, use, and sharing to the minimum amount necessary.

The question is not “Can I see it?” The question is “What does this decision require?”

Accountable

Minimum Necessary: A Decision Habit

Habit Checklist

- ☐ What authorized purpose requires it?
- ☐ Do I need the person’s identity?
- ☐ What is the least information needed?
- ☐ Am I using an approved method?
- ☐ What happens when the work is complete?

Curious

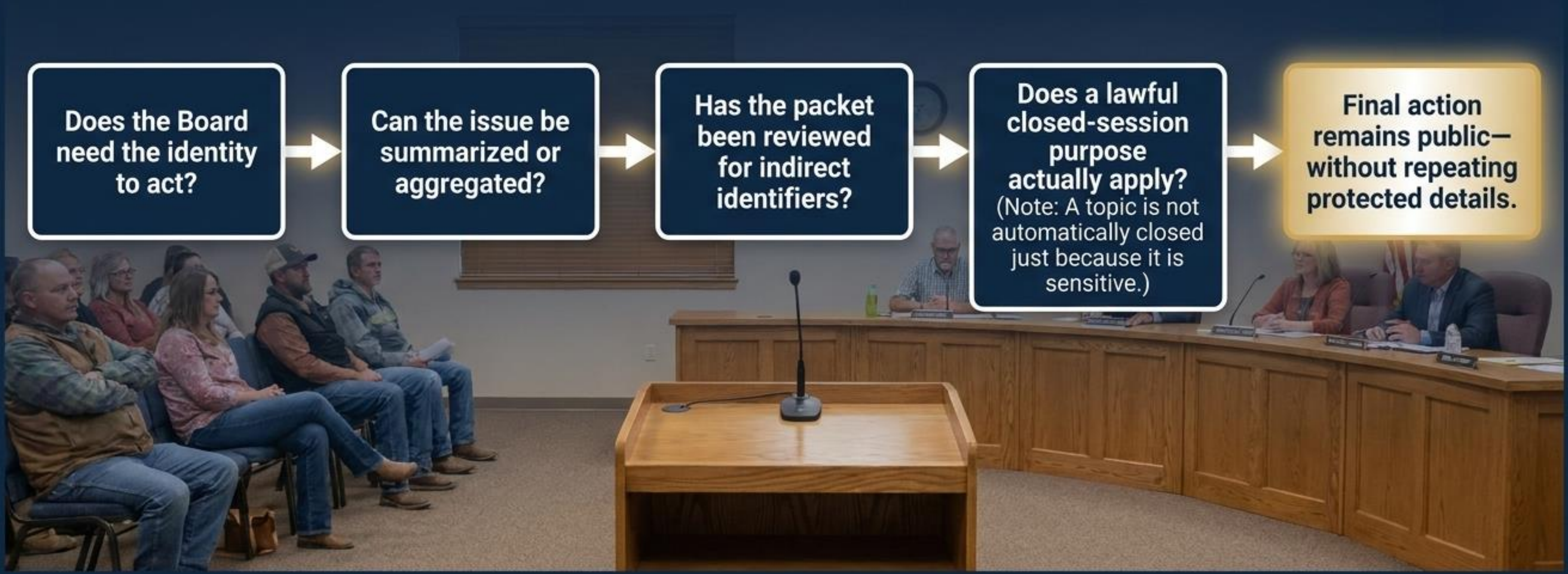
The Mosaic Effect: A Name is Not Required

Each detail may appear harmless separately. Together, they can clearly point to one student or employee.

AI and modern search tools make it easier to combine details and infer identity. **Do not assume that removing a name makes information anonymous.**

Communication

Public Meetings: Transparency With Restraint



Gemini Notebook

Resilient

One Team Includes Employee Privacy

- **District expectations must accommodate** when personal technology (devices, accounts, contact info) is not used for District business.
- **Limit transfers of employee contact information**.
- **Avoid requiring District applications** on personal devices.
- **Protect personnel details** in Board materials and discussions.

Employee trust strengthens coaching, collaboration, and collective efficacy.

Initiative

Translating Law into Daily Practice: This Year's Changes

Acceptable Use (D-66 / E-30)

Clarified expectations for accounts, networks, approved applications, security, and reporting.

Registration Practices

Continued annual parent authorization for tech access; updated privacy notices in registration forms.

AI Framework

Defined district expectations for approved, transparent, and privacy-aware Artificial Intelligence use.

Records & Security

Aligned policies for student records, data governance, and information security controls.

Accountable

Vendors Are Part of the Information Team (HB55)

Board Question: How will the District verify compliance during the contract—not only at approval?

Initiative

The 2026–27 Privacy Work Ahead

Curious

Board Scenario

One Team

One Team Dispositions Become Privacy Behaviors

Communication: Use approved channels and protect identities in public communication.

Accountable: Access and share only what the responsibility requires.

Confident: Pause and seek guidance when the answer is unclear.

NSSD

2026-2027

One Team • Great Teaching
Every Student Learning

Initiative: Ask privacy questions before adopting a tool or collecting data.

Curious: Ask what is collected, why it is needed, and who can access it.

Resilient: Report concerns promptly and improve systems after an incident.

The One Team Privacy Promise

Collect only what we need.
Use it only for an authorized purpose.
Protect it together.
Speak about people with dignity.
Report concerns immediately.

Privacy is not a once-a-year training topic. It is how One Team creates the trust and conditions necessary for great teaching and every student learning.

NORTH SANPETE SCHOOL DISTRICT
BOARD OF EDUCATION
TRUTH IN TAXATION PUBLIC HEARING
August 11, 2026

Minutes of the North Sanpete School District Board of Education Truth in Taxation Public Hearing held Tuesday, August 11, 2026, at the North Sanpete High School Auditorium. President Richard Brotherson called the meeting to order at 6:01 p.m.

Board members in attendance were President Richard Brotherson, Vice President Jeremy Madsen, Stacey Goble, and Joseph Cook. Greg Bailey was excused.

Other in attendance were Superintendent O'Dee Hansen, Assistant Superintendent Rena Orton, Business Administrator Rickie Stewart, Accountant Bryce Warby, and Board Secretary Brittany Stubbs.

PUBLIC HEARING ON PROPOSED PROPERTY TAX INCREASE

Business Administrator Rickie Stewart presented the proposed property tax increase and explained the purpose and anticipated use of the additional revenue. The proposed increase would generate approximately $750,000 in additional district revenue, including approximately $100,000 through the voted levy and $650,000 through the capital levy. The additional revenue would support curriculum, software, literacy support, HVAC, facility and grounds improvements, parking lot maintenance, and student transportation. Mrs. Stewart noted that the proposed increase would not be used for salaries, benefits, district overhead, new positions, or staff raises.

Mrs. Stewart reviewed the district's capital needs and reported that approximately $4.3 million in capital projects were requested for FY27, while approximately $2.2 million in projects were approved, leaving a capital needs budget shortfall of approximately $2.09 million. She explained that maintaining district facilities and addressing necessary improvements are important to extending the useful life of district buildings.

Mrs. Stewart also explained the relationship between local property tax effort and state-guaranteed funding. Changes to the state's funding structure require districts to maintain sufficient local tax effort to maximize state-guaranteed revenue associated with the board and voted levies. Without sufficient local effort, the district's guaranteed state revenue will gradually decrease. She noted that these changes may require the district to adjust property tax rates more frequently than it has historically.

The presentation included historical and comparative tax information. Mrs. Stewart explained that the district's tax rate has declined as the local tax base has grown and that additional property tax revenue generally results from new growth or an approved tax-rate increase. North Sanpete ranked 30th of Utah's 41 school districts in FY26 local levy revenue per student, at 23.3 percent below the statewide district average. The district also had the lowest 2025 school-related property tax rate among neighboring county school districts; with the proposed increase, Millard School District would be the only neighboring district shown with a lower rate.

Mrs. Stewart reviewed the estimated impact of the proposed increase on taxpayers. For a $400,000 primary residence, the district tax associated with the affected levies would increase by approximately $87.56 per year, or $7.30 per month. For a $400,000 commercial property, the estimated increase would be $159.20 per year, or $13.26 per month.

Superintendent O'Dee Hansen discussed the district's capital needs and the process used to prioritize facility projects. He explained that maintenance needs are evaluated and available funding is directed toward the most urgent projects. He emphasized the importance of maintaining district facilities and providing appropriate learning environments for students. Superintendent Hansen also discussed the district's efforts to evaluate programs, control costs, and use available resources responsibly.

President Brotherson commented on the district's capital funding needs and the use of reserves to address necessary projects. He also emphasized the importance of maintaining sufficient local tax effort to preserve state-guaranteed funding and avoid shifting a greater financial burden to local taxpayers in future years.

PUBLIC COMMENT

Dale Lewis, Spring City, asked how the district would address its funding needs if the proposed tax increase were not approved and what efforts had been made to reduce expenditures or obtain revenue from other sources. President Brotherson noted the district's use of grant funding. Superintendent Hansen and Business Administrator Stewart discussed the district's capital needs, explaining that approximately $4.3 million in requested capital projects had been reduced to approximately $2.2 million in approved projects and that, without additional funding, some facility maintenance and curriculum needs would remain unfunded.

Mr. Lewis discussed changes in district enrollment and the district budget over time and questioned how growth in property values and the number of homes within the district affect district revenue. Mrs. Stewart explained that the district's responsibilities and expenditures have also changed over time due to additional programs and requirements established by the state, some of which are funded and some of which are not.

Mr. Lewis also asked about the district's use of artificial intelligence in instruction. Superintendent Hansen stated that there is not currently a dedicated AI course at the middle school or high school, but AI is being incorporated into instruction, with SchoolAI currently being used by the district. Mr. Lewis asked whether district funding or employee compensation is tied to student performance. Superintendent Hansen explained that district funding is not tied directly to student performance and that the district does not use performance-based compensation for teachers. Mr. Lewis also asked about teacher hiring for the upcoming school year. Superintendent Hansen reported that the district had four teacher openings and received multiple applicants for the positions.

Bonnie Mellor, Spring City, expressed concern about difficulty reaching district personnel after receiving her property tax notice and suggested that future notices include a direct telephone number for taxpayers with questions. She discussed concerns about requirements associated with accepting state and federal funding and asked whether similar requirements apply to locally generated tax revenue.

Mrs. Mellor questioned why property tax increases are not submitted directly to voters and discussed the financial impact of property taxes on residents, including senior citizens and others who may not currently have students attending district schools. She also asked about the district's outstanding bond and whether property taxes would decrease once the bond is paid. President Brotherson explained that bonds are subject to voter approval and stated that the district's current bond, issued in 2012, is scheduled to expire in 2032. He indicated that he could not predict whether taxes would decrease at that time because future circumstances, including population growth, are unknown.

Mrs. Mellor discussed the growth in the local population and tax base compared with student enrollment and encouraged the district to seek alternative sources of revenue rather than increasing the burden on local taxpayers. She emphasized that households also face increasing expenses and maintenance needs and expressed concern about the effect of additional taxes on residents.

President Brotherson and Business Administrator Stewart discussed the district's comparatively low property tax rate and expenditures per student. President Brotherson also discussed the district's use of grant funding, including grant funding used to establish the new automotive program, as an example of obtaining outside funding to expand opportunities for students. Vice President Madsen noted that school districts are subject to requirements established by the state regardless of whether additional funding accompanies those requirements.

Richard Tree, Mt. Pleasant, expressed appreciation for the opportunity to address the Board and complimented Business Administrator Stewart on the presentation explaining the proposed tax increase. He expressed support for education while also raising concerns about the growth and use of public education funding.

Mr. Tree encouraged the Board to conduct an in-depth review of district expenditures and consider whether programs or requirements could be reduced so that resources could be focused on teachers and classroom instruction. He stated that households must make difficult spending decisions when costs increase and asked the district to similarly evaluate its priorities before seeking additional revenue from taxpayers.

Mr. Tree referenced public opposition expressed during the previous year's tax increase process and asked the Board to carefully consider that feedback. He acknowledged the difficulty of the Board's responsibilities and emphasized the shared goal of helping students succeed, while expressing his view that taxpayers cannot afford additional increases.

Michael Rose, Moroni, asked for clarification regarding state-guaranteed funding and why some school districts do not receive state equalization funding. Business Administrator Stewart explained that the amount of state-guaranteed funding a district receives depends on its ability to generate revenue through local property taxes. Districts with higher property values may generate enough local revenue that they do not receive state equalization funding, while the state provides additional funding to districts with lower local taxing capacity to help equalize funding available to students.

Mr. Rose asked what alternatives might be available if the district did not increase taxes and specifically asked whether charter schools could provide an alternative funding structure. Mrs. Stewart explained that charter schools do not have local property taxing authority and rely on state funding and discussed the effect of charter school funding on funding available to traditional public-school districts.

Mr. Rose also asked whether increases in assessed property values due to inflation automatically result in increased property tax revenue for the district. President Brotherson explained that as existing property values increase, the certified tax rate generally decreases so that taxing entities do not automatically receive additional revenue solely from increased property values. He also noted that a property owner's total tax bill includes taxes from multiple taxing entities. Mrs. Stewart discussed the effect of inflation on district expenses, including food service, student transportation, and facility maintenance, and noted that increasing costs affect school districts in many of the same ways they affect individual households.

Susan Taylor, Mt. Pleasant, shared her experience working for another Utah school district and expressed concern about public funds being spent inefficiently. She emphasized the importance of citizen input and oversight regarding school district expenditures, including facility maintenance, transportation, and other operational costs.

Mrs. Taylor discussed the financial impact of tax increases on older residents and others who no longer have children attending district schools and asked the Board to consider the effect of additional taxes on household budgets. She expressed support for North

Sanpete School District while encouraging the Board to carefully evaluate spending and avoid waste.

Mrs. Taylor expressed concern about what she understood to be a $4 million funding request. President Brotherson and Business Administrator Stewart clarified that approximately $4.3 million in capital projects had been identified for FY27, approximately $2.2 million had been approved within the existing capital budget, and the proposed property tax increase would generate approximately $750,000 in additional revenue toward the district's needs.

Following the in-person comments, President Brotherson asked for comments from virtual participants. Accountant Bryce Warby confirmed that no comments or questions had been submitted by virtual participants.

CLOSE PUBLIC HEARING

President Brotherson thanked those in attendance for their participation and stated that the Board takes the impact of property taxes on residents seriously. He noted the district's comparatively low tax rate and expenditures per student and then closed the public hearing portion of the meeting.

CONSIDERATION OF RESOLUTION ADOPTING A TAX RATE EXCEEDING THE CERTIFIED TAX RATE

President Brotherson explained that the Board could consider adoption of the proposed tax rate at the current meeting or postpone action until the August 18, 2026, regular Board Meeting.

Mrs. Goble asked about additional financial information she had previously requested regarding alternative options. Business Administrator Stewart indicated that the additional information had not yet been prepared. Board members discussed allowing additional time to review the proposal and requested information before making a final decision.

During the discussion, Mr. Cook asked about grant funding recently received by North Sanpete High School. Principal Christy Straatman provided information regarding the Small School District Capital Facilities Grant and the application process. Mrs. Stewart provided additional information regarding the district's financial participation in the grant.

Motion: President Brotherson moved to postpone consideration of the proposed tax rate until the August 18, 2026, regular Board Meeting. Mrs. Goble seconded the motion. Voting went as follows:

Vice President Madsen: Yes	President Brotherson: Yes
Mrs. Goble: Yes	Mr. Cook: Yes

The motion carried unanimously.

CONSIDERATION AND ADOPTION OF THE FY 2026-2027 FINAL BUDGET

The Board postponed consideration and adoption of the FY 2026-2027 Final Budget until the August 18, 2026, regular Board Meeting. No motion was made.

ADJOURNMENT

Vice President Madsen moved to adjourn the meeting. Mr. Cook seconded the motion. The motion carried unanimously.

The meeting adjourned at 6:57 p.m.

TRUTH IN TAXATION

REVENUE BREAKDOWN

Investing in Education. Building for the Future.

VOTED LEVY — $100,000

Math Curriculum — **$55,000**
Standards updated in 2026 Legislative Session

Reading Curriculum — **$22,500**
iXL

CAPITAL LEVY — $650,000

HVAC – North Sanpete High School — **$450,000**
East and West Ends – Phase #1

All Mt. Pleasant Properties – Xeriscape — **$200,000**
North Sanpete High School, Learning Center, Pleasant Creek, North Sanpete District Office.

Your investment today creates opportunities for tomorrow.

North Sanpete School District

Preliminary 2026-2027 Original Budget
Preliminary 2025-2026 Final Budget
Includes 2025-2026 Original Budget & 2024-2025 Actual Spending

Fund 10 - Maintenance & Operations Fund

Revenues

		Line			Actual FY25	Original FY26	Final FY26	Original FY27
Local Revenues	Basic School Rate	1		1110	$ 2,070,495.46	$ 2,368,794.00	$ 2,249,761.75	$ 2,129,491.00
	Basic School Rate Redemptions	2		1111	$ 246,060.88	$ 2,815,926.00	$ 204,716.32	$ 250,000.00
	Voted Local Levy	3		1112	$ 1,355,821.58	$ -	$ 1,411,199.35	$ 1,395,429.47
	Voted Local Levy - Subject to TNT	4		1122	$ -	$ -	$ -	$ 100,000.00
	Voted Local Levy Redemptions	5		1113	$ 161,127.97	$ -	$ 129,179.44	$ 150,000.00
	Board Local Levy	6		1114	$ 1,436,700.31	$ 175,000.00	$ 1,497,665.90	$ 1,537,120.53
	Board Local Levy Redemptions	7		1115	$ 170,739.73	$ 16,000.00	$ 137,064.94	$ 156,000.00
	Basic Rate Commercial Vehicle Tax	8		1160	$ 183,196.84	$ -	$ 141,808.67	$ 175,000.00
	Voted Levy Commercial Vehicle Tax	9		1162	$ 119,962.69	$ -	$ 90,192.21	$ 110,000.00
	Board Levy Commercial Vehicle Tax	10		1164	$ 127,118.76	$ 12,000.00	$ 95,670.71	$ 112,000.00
	Earnings on Investments	11		1500	$ 618,523.13	$ -	$ 71,959.37	$ 350,000.00
	Driver Education Fees	12		1740	$ 30,915.00	$ 13,000.00	$ 19,000.00	$ 15,000.00
	Other Local & Indirect Costs Offset	13		1900	$ 855,280.48	$ 528,000.00	$ 92,786.24	$ 77,500.00
	Total Local Revenue	14			**$ 7,375,942.83**	**$ 5,928,720.00**	**$ 6,141,004.90**	**$ 6,557,541.00**
State Revenues	Foriegn Exchange Students	15		3005	$ -	$ 18,696.00	$ 18,696.00	$ 24,350.00
	Regular School Programs K-12	16		3010	$ 8,400,668.99	$ 8,926,397.00	$ 8,921,513.00	$ 9,293,471.00
	Necessarily Existent Small Schools	17		3015	$ 499,712.86	$ 1,377,658.00	$ 1,197,696.00	$ 1,248,671.00
	Professional Staff	18		3020	$ 1,051,628.69	$ -	$ -	$ -
	Special Education Add-On WPU	19		3105	$ 1,765,831.16	$ 1,941,205.00	$ 1,859,380.00	$ 1,922,932.00
	Special Education - Self-Contained	20		3110	$ 174,691.77	$ 150,970.00	$ 150,970.00	$ 173,616.00
	Special Education - Impact Aid	21		3202	$ 39,444.65	$ 44,265.00	$ 44,265.00	$ 39,445.00
	SPED Extend Year - EYSE	22		3120	$ -	$ -	$ -	$ -
	Special Education - State Programs	23		3125	$ 26,744.95	$ 9,963.00	$ 9,963.00	$ 11,102.00
	CTE Programs	24		6000	$ 779,795.91	$ 784,271.00	$ 742,195.00	$ 760,710.44
	Gifted and Talented	25		5109	$ 17,918.07	$ 18,000.00	$ 18,433.36	$ 18,000.00
	Concurrent Enrollment	26		5333	$ 61,179.00	$ 30,000.00	$ 64,134.00	$ 65,000.00
	Class Size Reduction	27		3230	$ 684,297.35	$ 713,268.00	$ 723,453.00	$ 756,025.00
	Enhancement for Students at Risk	28		3215	$ 842,049.31	$ 855,728.00	$ 811,021.00	$ 1,007,676.00
	Flexible Allocation / Now TCSS	29		3410	$ 7,371.98	$ 1,132,365.00	$ 1,107,360.00	$ 1,147,701.00
	Pupil Transportation	30		3415	$ 878,267.29	$ 921,588.00	$ 921,588.00	$ 921,588.00
	Teacher & Student Success Act	31		3501	$ 780,126.05	$ 908,463.20	$ 908,463.00	$ 946,378.00
	Computer Science	32		3677	$ 249,795.08	$ 120,152.00	$ 52,614.24	$ -
	Educator Professional Time	33		3500	$ 291,955.48	$ 306,417.00	$ 310,257.00	$ 312,500.00
	School Land Trust Program	34		3520	$ 578,606.90	$ 610,045.00	$ 610,045.00	$ 737,088.00
	Voted Local Guarantee	35		3555	$ 2,239,375.81	$ 2,239,376.00	$ 2,239,376.00	$ 1,204,935.00
	Board Local Guarantee	36		3560	$ 261,038.85	$ 261,039.00	$ 261,039.00	$ 1,295,479.00
	Dual Immersion	37		3637	$ 21,332.50	$ 18,550.00	$ 20,264.04	$ 44,361.05
	Early Interventions Software	38		3641	$ 21,061.00	$ 22,000.00	$ 12,786.26	$ -
	Digital Teaching & Learning	39		3655	$ 108,075.52	$ 110,000.00	$ 100,952.00	$ -
	Competency Based Learning (PCBL)	40		5670	$ 94,913.39	$ 59,000.00	$ 59,000.00	$ 59,000.00
	Substance Abuse & Suicide Prevention	41		3672	$ 40,000.00	$ 32,000.00	$ 40,000.00	$ 40,000.00
	Driver Education	42		3710	$ 9,140.00	$ 10,000.00	$ 22,125.00	$ 10,000.00
	Student Health & Counseling	43		3679	$ 98,806.50	$ 100,618.00	$ 100,619.00	$ 88,911.00
	Stipends For Future Educators	44		5813	$ 24,000.00	$ 19,500.00	$ 26,000.00	$ -
	Prevention Block Grant	45		3800	$ 15,128.84	$ 180,000.00	$ 160,000.00	$ -

	School Safety Grants	46		3805	$ 570,896.64	$ 2,400,000.00	$ 2,752,725.56	$ -
	Teachers Materials & Supplies	47		3868	$ 49,039.50	$ 49,040.00	$ 47,086.40	$ 50,403.00
	Educator Salary Adjustments	48		3876	$ 1,681,740.64	$ 1,932,981.00	$ 1,954,164.00	$ 2,012,044.00
	SHINE Program	49		3801	$ 73,916.71	$ 65,500.00	$ 185,829.00	$ 186,380.00
	Beverly Taylor Sorenson Arts	50		3882	$ 109,992.22	$ 110,000.00	$ 140,000.00	$ 140,000.00
	Youth-In-Care	51		3221	$ 1,873,145.70	$ 1,341,672.00	$ 1,341,672.00	$ 1,341,672.00
	Other State One-Time Revenues	52		3900	$ 365,945.02	$ 20,462.00	$ 467,659.00	$ 60,000.00
	Total State Revenue	53			**$ 24,787,634.33**	**$ 27,841,189.20**	**$ 28,403,343.86**	**$ 25,919,438.49**
Federal Revenues	Medicaid	54		4860	$ 283,592.66	$ 385,000.00	$ 260,000.00	$ 260,000.00
	Forest Service Rural Schools	55		4810	$ 9,497.27	$ 10,000.00	$ 85,661.49	$ 92,197.35
	IDEA - B School Age Private	56		4520	$ 39,079.90	$ 40,000.00	$ -	$ 40,000.00
	IDEA - B School Age	57		4524	$ 633,746.15	$ 610,000.00	$ 600,000.00	$ 610,000.00
	Carl Perkins	58		4700	$ 73,875.90	$ -	$ 45,000.00	$ 35,000.00
	Project AWARE	59		7685	$ 501,613.56	$ 450,000.00	$ 450,000.00	$ -
	Gear Up	60		7595	$ 17,771.41	$ -	$ 50,000.00	$ 50,000.00
	Comprehensive School Improvement	61		7802	$ -	$ -	$ 51,787.50	$ 41,900.00
	Title I	62		7801	$ 566,326.20	$ 570,000.00	$ 649,343.01	$ 650,000.00
	Title IC Migrant Education	63		7830	$ 78,332.12	$ 72,000.00	$ 71,636.63	$ 77,188.00
	Title IIA Teacher Quality	64		7860	$ 33,840.00	$ 40,000.00	$ 80,000.00	$ 100,000.00
	Title IIIA ELL	65		7880	$ -	$ -	$ -	$ -
	Title ID Neglected & Delinquent	66		7840	$ 100,771.71	$ 82,400.00	$ 115,000.00	$ 100,000.00
	Title IVA Repurposed	67		7905	$ -	$ -	$ -	$ 45,968.00
	Other Federal One-Time Revenues	68		7999	$ 46,160.26	$ -	$ 123,609.03	$ 150,000.00
	Total Federal Revenue	69			**$ 2,384,607.14**	**$ 2,259,400.00**	**$ 2,582,037.66**	**$ 2,252,253.35**
Total Fund 10 Revenues		70			**$ 34,548,184.30**	**$ 36,029,309.20**	**$ 37,126,386.42**	**$ 34,729,232.84**
Expenditures		71						
		72			**Actual FY25**	**Original FY26**	**Final FY26**	**Original FY27**
Instructional Services	**Instructional Services**	73			**Instructional Services - Function 1000**			
	Salaries - Teachers	74	1000	131	$ 10,596,731.34	$ 11,445,398.33	$ 11,157,979.61	$ 11,667,960.49
	Salaries - Substitute Teachers	75	1000	132	$ 153,666.67	$ 168,171.47	$ 149,130.44	$ 173,228.57
	Salaires - Teacher Extra Duties	76	1000	139	$ -	$ -	$ 356,044.83	$ 390,480.91
	Salaries - Paraprofessionals	77	1000	161	$ 2,451,706.71	$ 2,219,021.73	$ 2,701,282.92	$ 2,400,349.47
	Salaries - Substitute Paraprofessionals	78	1000	162	$ -	$ -	$ 20,036.06	$ 23,291.00
	Salaries - Coaches & Advisors	79	1000	195	$ 241,840.65	$ 249,095.87	$ 275,000.00	$ 277,281.00
	Total Salaries	80			**$ 13,443,945.37**	**$ 14,081,687.40**	**$ 14,659,473.86**	**$ 14,932,591.43**
	State Retirement	81	1000	211	$ 2,459,733.97	$ 2,616,184.81	$ 2,573,917.80	$ 2,548,496.02
	Social Security & Medicare Taxes	82	1000	221	$ 1,014,143.90	$ 1,095,732.16	$ 1,137,913.71	$ 1,115,481.84
	Group Insurance	83	1000	241	$ 2,713,236.10	$ 2,633,572.94	$ 2,298,590.66	$ 2,381,513.31
	Life & Disability Insurance	84	1000	242	$ 7.68	$ 31,322.03	$ 85.75	$ 22,757.72
	Workers' Compensation	85	1000	270	$ 66,479.73	$ 51,655.35	$ 54,961.35	$ 44,039.62
	Other Benefits	86	1000	290	$ 28,623.45	$ 31,542.49	$ 55,601.83	$ -
	Total Benefits	87			**$ 6,282,224.83**	**$ 6,460,009.78**	**$ 6,121,071.10**	**$ 6,112,288.50**
	Other Contract Professional Services	88	1000	340	$ 522,695.76	$ 289,000.00	$ 413,811.86	$ 499,210.15
	Total Professional Services	89			**$ 522,695.76**	**$ 289,000.00**	**$ 413,811.86**	**$ 499,210.15**
	Communications	90	1000	530	$ 1,808.10	$ 1,850.00	$ 1,850.00	$ 1,850.00
	Travel/Per Diem	91	1000	580	$ 39,951.08	$ 23,350.00	$ 33,706.37	$ 25,600.00
	Total Other Purchased Services	92			**$ 41,759.18**	**$ 25,200.00**	**$ 35,556.37**	**$ 27,450.00**
	General Supplies	93	1000	610	$ 933,611.81	$ 423,476.14	$ 426,085.88	$ 504,174.17
	Motor Fuel (Gasoline & Diesel)	94	1000	626	$ 5,540.19	$ 7,000.00	$ -	$ -
	School Curriculum & Software - Subject to TNT	95	1000		$ -	$ -	$ -	$ 100,000.00
	Textbooks	96	1000	641	$ 273,202.85	$ 9,000.00	$ 11,500.00	$ 9,000.00

Library Books	97	1000	644	$ 3.24	$ -	$ -	$ -
Total Supplies & Materials	98			**$ 1,212,358.09**	**$ 439,476.14**	**$ 437,585.88**	**$ 613,174.17**
Equipment	99	1000	730	$ 0.01	$ -	$ 12,500.00	$ 15,000.00
Total Property	100			**$ 0.01**	**$ -**	**$ 12,500.00**	**$ 15,000.00**
Indirect Costs - Unrestricted	101	1000	860	$ 77,094.79	$ 1,950.58	$ -	$ -
Indirect Costs - Restricted	102	1000	870	$ 53,339.53	$ 30,500.00	$ -	$ -
Total Debt & Miscellaneous	103			**$ 130,434.32**	**$ 32,450.58**	**$ -**	**$ -**
Instruction Total	104			**$ 21,633,417.56**	**$ 21,327,823.90**	**$ 21,679,999.07**	**$ 22,199,714.25**
Student Services	105			**Student Support Services - Function 2100**			
Salaries - Attendance & Social Work	106	2100	141	$ 97,532.68	$ 114,231.35	$ 153,126.34	$ 152,780.76
Salaries - Guidance Personnel	107	2100	142	$ 597,667.94	$ 703,293.01	$ 634,578.03	$ 684,800.64
Salaries - Health Services Personnel	108	2100	143	$ 168,006.64	$ 125,113.00	$ 141,238.97	$ 236,183.52
Salaries - Health Aides	109	2100	161	$ 32,854.16	$ 70,000.00	$ 3,062.42	$ -
Total Salaries	110			**$ 896,061.42**	**$ 1,012,637.36**	**$ 932,005.77**	**$ 1,073,764.92**
State Retirement	111	2100	211	$ 157,825.62	$ 127,081.30	$ 253,584.93	$ 254,355.61
Social Security & Medicare Taxes	112	2100	221	$ 54,529.57	$ 53,399.12	$ 66,802.85	$ 97,592.02
Group Insurance	113	2100	241	$ 109,901.91	$ 73,780.03	$ 162,048.21	$ 187,143.90
Long Term Disability Insurance	114	2100	242	$ -	$ 411.37	$ -	$ 1,982.93
Workers' Compensation	115	2100	270	$ 3,915.80	$ 2,079.80	$ 3,100.06	$ 3,580.91
Total Benefits	116			**$ 326,172.90**	**$ 256,751.62**	**$ 485,536.05**	**$ 544,655.37**
Other Contract Professional Services	117	2100	340	$ 73,981.06	$ 38,000.00	$ 120,600.00	$ 50,000.00
Total Professional Services	118			**$ 73,981.06**	**$ 38,000.00**	**$ 120,600.00**	**$ 50,000.00**
Communications	119	2100	530	$ 550.00	$ 300.00	$ 500.00	$ 500.00
Travel/Per Diem	120	2100	580	$ 26,151.05	$ 15,550.00	$ 11,000.00	$ 500.00
Total Other Purchased Services	121			**$ 26,701.05**	**$ 15,850.00**	**$ 11,500.00**	**$ 1,000.00**
General Supplies	122	2100	610	$ 16,127.12	$ 5,200.00	$ 22,250.00	$ 3,200.00
Total Supplies & Materials	123			**$ 16,127.12**	**$ 5,200.00**	**$ 22,250.00**	**$ 3,200.00**
Indirect Costs - Unrestricted	124	2100	860	$ 30,091.92	$ 8,000.00	$ -	$ -
Indirect Costs - Restricted	125	2100	870	$ 8,807.47	$ -	$ -	$ -
Total Debt & Miscellaneous	126			**$ 38,899.39**	**$ 8,000.00**	**$ -**	**$ -**
Student Services Total	127			**$ 1,377,942.94**	**$ 1,336,438.98**	**$ 1,571,891.81**	**$ 1,672,620.28**
Supervisor & Director Services	128			**Support Director & Supervisor Services - Function 2200**			
Salaries - Supervisors and Directors	129	2200	115	$ 261,554.17	$ 298,098.23	$ 361,697.78	$ 300,573.90
Salaries - Teachers	130	2200	131	$ 26,503.44	$ 78,375.35	$ 56,796.87	$ 265,397.76
Salaries - Substitute Teachers	131	2200	132	$ 121.69	$ 125.34	$ 133.13	$ -
Salaries - Paraprofessionals	132	2200	161	$ 113,535.65	$ 117,598.81	$ 26,597.04	$ 27,351.49
Salaries - Media Personnel	133	2200	162	$ 57,328.46	$ -	$ 114,906.63	$ 220,356.39
Salaries - Technology Support	134	2200	183	$ -	$ 8,267.74	$ -	$ 9,897.19
Total Salaries	135			**$ 459,043.41**	**$ 502,465.47**	**$ 560,131.46**	**$ 823,576.73**
State Retirement	136	2200	211	$ 70,510.27	$ 109,560.37	$ 114,482.13	$ 141,339.79
Social Security & Medicare Taxes	137	2200	221	$ 18,904.80	$ 31,141.89	$ 26,676.72	$ 68,473.14
Group Insurance	138	2200	241	$ 41,957.35	$ 65,387.48	$ 38,829.12	$ 38,151.25
Long Term Disability Insurance	139	2200	242	$ -	$ -	$ 79.89	$ 732.64
Workers' Compensation	140	2200	270	$ 1,125.83	$ 2,092.78	$ 1,533.91	$ 1,573.94
Total Benefits	141			**$ 132,498.25**	**$ 208,182.52**	**$ 181,601.76**	**$ 250,270.77**
Professional Services	142	2200	340	$ 143,203.96	$ 233,000.00	$ 215,000.00	$ 205,150.00
Total Professional Services	143			**$ 143,203.96**	**$ 233,000.00**	**$ 215,000.00**	**$ 205,150.00**
Communication (Telephone & Other)	144	2200	530	$ 1,000.00	$ 1,300.00	$ 1,300.00	$ 1,300.00
Travel/Per Diem	145	2200	580	$ 1,137.92	$ 7,000.00	$ 12,500.00	$ 8,695.00
Total Other Purchased Services	146			**$ 2,137.92**	**$ 8,300.00**	**$ 13,800.00**	**$ 9,995.00**
General Supplies	147	2200	610	$ 3,619.78	$ 29,100.00	$ 175,087.53	$ 125,850.00

Student Support Services

Staff Assistance

Library Books	148	2200	644	$ 14,533.55	$ 12,000.00	$ 38,701.47	$ 51,750.00
Total Supplies & Materials	149			**$ 18,153.33**	**$ 41,100.00**	**$ 213,789.00**	**$ 177,600.00**
Indirect Costs - Unrestricted	150	2200	860	$ 147,323.99	$ 142,000.00	$ -	$ -
Indirect Costs - Restricted	151	2200	870	$ 181,333.93	$ 172,000.00	$ -	$ -
Total Debt & Miscellaneous	152			**$ 328,657.92**	**$ 314,000.00**	**$ -**	**$ -**
Support Administration Total	153			**$ 1,083,694.79**	**$ 1,307,047.99**	**$ 1,184,322.22**	**$ 1,466,592.50**
District Services	154	**District Services - Function 2300**					
Compensation - School Board	155	2300	111	$ 15,000.00	$ 15,000.00	$ 14,000.00	$ 15,000.00
Salaries - Superintendent	156	2300	112	$ 144,110.00	$ 147,609.00	$ 148,675.67	$ 152,837.27
Salaries - Secretarial and Clerical Personnel	157	2300	152	$ 131,647.96	$ 133,950.00	$ 136,205.80	$ 128,830.00
Total Salaries	158			**$ 290,757.96**	**$ 296,559.00**	**$ 298,881.47**	**$ 296,667.27**
State Retirement	159	2300	211	$ 64,176.04	$ 65,526.00	$ 64,932.21	$ 63,910.30
Social Security & Medicare Taxes	160	2300	221	$ 19,949.56	$ 22,240.00	$ 20,679.87	$ 22,695.05
Group Insurance	161	2300	241	$ 216,931.80	$ 195,362.99	$ 168,326.25	$ 153,953.47
Workers' Compensation	162	2300	270	$ 1,051.02	$ 1,081.97	$ 1,057.51	$ 1,002.74
Unemployment Insurance	163	2300	280	$ 2,184.36	$ 1,700.00	$ 343.16	$ -
Other Employee Benefits	164	2300	290	$ 7,918.50	$ 8,156.06	$ 10,558.00	$ 50,000.00
Total Benefits	165			**$ 312,211.28**	**$ 294,067.02**	**$ 265,897.00**	**$ 291,561.55**
Communication (Telephone & Other)	166	2300	530	$ 600.00	$ 600.00	$ 600.00	$ 600.00
Travel/Per Diem	167	2300	580	$ 5,373.35	$ 17,500.00	$ 19,578.30	$ 19,500.00
Total Other Purchased Services	168			**$ 5,973.35**	**$ 18,100.00**	**$ 20,178.30**	**$ 20,100.00**
General Supplies	169	2300	610	$ 4,978.72	$ 6,000.00	$ 3,000.00	$ 6,000.00
Total Supplies & Materials	170			**$ 4,978.72**	**$ 6,000.00**	**$ 3,000.00**	**$ 6,000.00**
Dues and Fees	171	2300	810	$ 3,507.00	$ 8,000.00	$ 7,500.00	$ 8,000.00
Misc Expenditures	172	2300	890	$ 12,081.36	$ 8,500.00	$ 8,149.00	$ 8,500.00
Total Debt & Miscellaneous	173			**$ 15,588.36**	**$ 16,500.00**	**$ 15,649.00**	**$ 16,500.00**
District Services Total	174			**$ 629,509.67**	**$ 631,226.02**	**$ 603,605.77**	**$ 630,828.82**
School Administration	175	**School Administration Services - Function 2400**					
Salaries - Principals and Assistants	176	2410	121	$ 999,558.48	$ 980,001.57	$ 1,045,448.62	$ 1,000,417.00
Salaries - Secretarial and Clerical	177	2410	152	$ 399,881.79	$ 407,007.25	$ 414,972.15	$ 419,449.43
Total Salaries	178			**$ 1,399,440.27**	**$ 1,387,008.82**	**$ 1,460,420.78**	**$ 1,419,866.43**
State Retirement	179	2410	211	$ 301,181.57	$ 304,974.47	$ 315,546.75	$ 302,840.36
Social Security & Medicare Taxes	180	2410	221	$ 96,954.12	$ 102,290.67	$ 103,139.49	$ 108,619.79
Group Insurance	181	2410	241	$ 359,715.03	$ 333,023.63	$ 293,384.25	$ 284,545.84
Workers' Compensation	182	2410	270	$ 4,390.40	$ 4,430.88	$ 4,801.46	$ 4,983.52
Total Benefits	183			**$ 762,241.12**	**$ 744,719.65**	**$ 716,871.94**	**$ 700,989.52**
Other Contract Professional Services	184	2410	340	$ 1,932.00	$ 2,000.00	$ 2,460.00	$ 2,000.00
Total Professional Services	185			**$ 1,932.00**	**$ 2,000.00**	**$ 2,460.00**	**$ 2,000.00**
Communication (Telephone & Other)	186	2410	530	$ 5,263.66	$ 5,300.00	$ 9,600.00	$ 7,772.00
Total Other Purchased Services	187			**$ 5,263.66**	**$ 5,300.00**	**$ 9,600.00**	**$ 7,772.00**
General Supplies	188	2410	610	$ 77.00	$ 100.00	$ -	$ -
Total Supplies & Materials	189			**$ 77.00**	**$ 100.00**	**$ -**	**$ -**
School Administration Total	190			**$ 2,168,954.05**	**$ 2,139,128.47**	**$ 2,189,352.72**	**$ 2,130,627.94**
Business Services	191	**Central Business Services - Function 2500**					
Salaries - Business Administrator	192	2500	114	$ 126,897.50	$ 130,704.43	$ 155,816.95	$ 130,800.00
Salaries - Secretarial and Clerical Personnel	193	2500	152	$ 234,218.37	$ 265,240.43	$ 55,258.71	$ 82,206.75
Salaries - Technology Support	194	2500	184	$ 277,105.77	$ 408,170.00	$ -	$ -
Salaries - Other Classified Personnel	195	2500	198	$ 13,194.34	$ 13,590.17	$ -	$ -
Total Salaries	196			**$ 651,415.98**	**$ 817,705.03**	**$ 211,075.65**	**$ 213,006.75**
State Retirement	197	2500	211	$ 136,776.37	$ 147,603.33	$ 43,421.09	$ 40,513.88
Social Security & Medicare Taxes	198	2500	221	$ 49,071.53	$ 55,516.33	$ 14,533.67	$ 16,295.02

Central Business Services

Local Retirement	199	2500	230	$ 5,987.50	$ -	$ -	$ -
Group Insurance	200	2500	241	$ 172,888.59	$ 145,030.55	$ 34,284.00	$ 60,036.90
Group Life & Disability	201	2500	242	$ -	$ 1,032.58	$ 87.76	$ 468.61
Workers' Compensation	202	2500	270	$ 2,177.11	$ 2,265.67	$ 751.89	$ 758.30
Total Benefits	203			**$ 366,901.10**	**$ 351,448.46**	**$ 93,078.41**	**$ 118,072.72**
Official/Admin Services	204	2500	310	$ 98,913.80	$ 215,000.00	$ 180,000.00	$ 150,000.00
Other Contract Professional Services	205	2500	340	$ 120,844.32	$ 101,300.00	$ 27,250.00	$ 24,000.00
Purchased Legal Services	206	2500	349	$ 1,120.00	$ 1,500.00	$ -	$ -
Total Professional Services	207			**$ 220,878.12**	**$ 317,800.00**	**$ 207,250.00**	**$ 174,000.00**
Repairs & Maint Services	208	2500	430	$ 40,219.03	$ 211,298.21	$ -	$ -
Total Property Services	209			**$ 40,219.03**	**$ 211,298.21**	**$ -**	**$ -**
Property Insurance	210	2500	521	$ 46,472.70	$ 50,000.00	$ 67,000.00	$ 74,830.00
Liability Insurance	211	2500	522	$ 45,989.39	$ 46,500.00	$ 43,100.00	$ 49,320.00
Communication (Telephone & Other)	212	2500	530	$ 20,831.10	$ 22,400.00	$ 750.00	$ 750.00
Advertising	213	2500	540	$ 995.50	$ 1,500.00	$ 2,200.00	$ 2,000.00
Travel/Per Diem	214	2500	580	$ 19,401.80	$ 6,000.00	$ 4,000.00	$ 2,500.00
Total Other Purchased Services	215			**$ 133,690.49**	**$ 126,400.00**	**$ 117,050.00**	**$ 129,400.00**
General Supplies	216	2500	610	$ 151,527.30	$ 25,500.00	$ 4,000.00	$ 2,000.00
Software	217	2500	670	$ 19,856.34	$ 20,000.00	$ -	$ -
Total Supplies & Materials	218			**$ 171,383.64**	**$ 45,500.00**	**$ 4,000.00**	**$ 2,000.00**
Dues and Fees	219	2500	810		$ 275.00	$ 275.00	$ 275.00
Indirect Costs - Unrestricted	220	2500	860	$ 67,824.59	$ 66,180.00	$ -	$ -
Indirect Costs - Restricted	221	2500	870	$ 10,593.42	$ 7,522.50	$ -	$ -
Misc Expenditures	222	2500	890	$ 1,035.00	$ 2,500.00	$ 2,500.00	$ 2,500.00
Total Debt & Miscellaneous	223			**$ 79,453.01**	**$ 76,477.50**	**$ 2,775.00**	**$ 2,775.00**
Business Services Total	224			**$ 1,663,941.37**	**$ 1,946,629.20**	**$ 635,229.07**	**$ 639,254.47**

Maintenance & Operations Plant Services

Custodial Services	225	**Maintenance & Operations Plant Services - Function 2600**					
Salaries - Custodial & Maintenance	226	2620	182	$ 990,209.44	$ 978,300.33	$ 904,060.60	$ 923,818.28
Salaries - Sweeper	227	2620	183	$ -	$ -	$ 58,708.03	$ 68,682.50
Salaries - Substitute & Other	228	2620	189	$ -	$ -	$ 53,449.11	$ 57,358.82
Total Salaries	229			**$ 990,209.44**	**$ 978,300.33**	**$ 1,016,217.73**	**$ 1,049,859.60**
State Retirement	230	2620	211	$ 176,745.46	$ 174,463.76	$ 163,688.90	$ 160,207.54
Social Security & Medicare Taxes	231	2620	221	$ 73,752.72	$ 76,032.57	$ 72,905.34	$ 78,442.76
Group Insurance	232	2620	241	$ 199,252.85	$ 196,437.56	$ 179,169.75	$ 197,530.33
Workers' Compensation	233	2620	270	$ 3,611.69	$ 3,712.08	$ 3,617.07	$ 3,529.37
Total Benefits	234			**$ 453,362.72**	**$ 450,645.97**	**$ 419,381.05**	**$ 439,710.00**
Other Contracted Professional Services	235	2620	340	$ 1,032,592.85	$ 2,047,000.00	$ 341,040.00	$ 350,000.00
Total Professional Services	236			**$ 1,032,592.85**	**$ 2,047,000.00**	**$ 341,040.00**	**$ 350,000.00**
Water/Sewage	237	2620	411	$ 84,856.47	$ 90,000.00	$ 91,224.18	$ 88,000.00
Disposal Service	238	2620	412	$ 44,355.41	$ 42,800.00	$ 36,925.03	$ 42,800.00
Repairs & Maint Services	239	2620	430	$ 66,462.01	$ 77,000.00	$ 93,200.55	$ 126,000.00
Total Property Services	240			**$ 195,673.89**	**$ 209,800.00**	**$ 221,349.76**	**$ 256,800.00**
Property Insurance	241	2620	521	$ 1,801.50	$ 2,000.00	$ 350.00	$ 500.00
Communication (Telephone & Other)	242	2620	530	$ 1,500.00	$ 1,500.00	$ 1,680.00	$ 1,500.00
Travel/Per Diem	243	2620	580	$ 336.96	$ 800.00	$ 250.00	$ 1,000.00
Total Other Purchased Services	244			**$ 3,638.46**	**$ 4,300.00**	**$ 2,280.00**	**$ 3,000.00**
General Supplies	245	2620	610	$ 218,733.30	$ 254,250.00	$ 546,916.10	$ 250,250.00
Natural Gas	246	2620	621	$ 133,585.11	$ 170,000.00	$ 153,468.91	$ 170,000.00
Electricity	247	2620	622	$ 270,120.25	$ 265,000.00	$ 247,765.80	$ 260,000.00
Total Supplies & Materials	248			**$ 622,438.66**	**$ 689,250.00**	**$ 948,150.81**	**$ 680,250.00**
Equipment	249	2620	730	$ 72,722.15	$ 100,000.00	$ 126,000.00	$ 150,000.00

Transportation Services

hnology Services

Non-Bus Vehicles	250	2620	735	$ -	$ -	$ -	$ -
Total Property	251			**$ 72,722.15**	**$ 100,000.00**	**$ 126,000.00**	**$ 150,000.00**
Custodial Services Total	252			**$ 3,370,638.17**	**$ 4,479,296.30**	**$ 3,074,419.36**	**$ 2,929,619.60**
Transportation Services	253	**Transportation Services - Function 2700**					
Salaries - Supervisors and Directors	254	2720	115	$ -	$ 34,610.31	$ -	$ -
Salaries - Secretarial and Clerical Personnel	255	2720	152	$ 62,084.56	$ 62,476.00	$ 63,542.39	$ 65,152.16
Salaries - Student Trans Supervisor	256	2720	171	$ 96,807.88	$ 85,044.00	$ 99,979.05	$ 102,650.60
Salaries - Bus Drivers	257	2720	172	$ 524,628.42	$ 551,176.45	$ 496,084.00	$ 512,944.31
Mechanics/Other Garage Employees	258	2720	173	$ 64,018.76	$ 72,145.00	$ 73,311.83	$ 75,216.32
Salaries - Other Student Transportation	259	2720	174	$ 59,834.61	$ 61,629.65	$ 145,500.00	$ 163,005.03
Total Salaries	260			**$ 807,374.23**	**$ 867,081.41**	**$ 878,417.27**	**$ 918,968.42**
State Retirement	261	2720	211	$ 97,510.80	$ 102,483.83	$ 90,100.00	$ 99,565.30
Social Security & Medicare Taxes	262	2720	221	$ 60,403.68	$ 63,700.00	$ 60,400.00	$ 70,593.83
Group Insurance	263	2720	241	$ 119,997.94	$ 108,755.40	$ 109,100.00	$ 118,014.31
Workers' Compensation	264	2720	270	$ 2,938.23	$ 2,999.67	$ 3,018.00	$ 2,991.45
Unemployment Insurance	265	2720	280	$ -	$ 100.00	$ 100.00	$ -
Total Benefits	266			**$ 280,850.65**	**$ 278,038.90**	**$ 262,718.00**	**$ 291,164.89**
Other Contracted Professional Services	267	2720	340	$ 19,651.25	$ 20,000.00	$ 21,000.00	$ 20,000.00
Total Professional Services	268			**$ 19,651.25**	**$ 20,000.00**	**$ 21,000.00**	**$ 20,000.00**
Water/Sewage	269	2720	411	$ 1,036.19	$ 1,000.00	$ 1,200.00	$ 1,000.00
Disposal Service	270	2720	412	$ 2,382.43	$ 3,000.00	$ 2,000.00	$ 2,000.00
Non-Tech Repairs & Main.	271	2720	431	$ 28,841.35	$ 3,000.00	$ 500.00	$ 1,500.00
Total Property Services	272			**$ 32,259.97**	**$ 7,000.00**	**$ 3,700.00**	**$ 4,500.00**
Payments in lieu -- Dead Miles	273	2720	516	$ 3,321.19	$ 7,500.00	$ 5,000.00	$ 5,000.00
Property Insurance	274	2720	521	$ 17,845.80	$ 18,500.00	$ 20,100.00	$ 18,500.00
Communication (Telephone & Other)	275	2720	530	$ 900.00	$ 900.00	$ 1,100.00	$ 1,500.00
Travel/Per Diem	276	2720	580	$ 7,336.86	$ 1,500.00	$ 1,000.00	$ 1,500.00
Total Other Purchased Services	277			**$ 29,403.85**	**$ 28,400.00**	**$ 27,200.00**	**$ 26,500.00**
General Supplies	278	2720	610	$ 23,453.63	$ 30,000.00	$ 25,000.00	$ 30,000.00
Natural Gas	279	2720	621	$ 1,789.86	$ 2,000.00	$ 2,000.00	$ 2,000.00
Electricity	280	2720	622	$ 4,263.42	$ 4,600.00	$ 3,000.00	$ 3,500.00
Motor Fuel (Gasoline & Diesel)	281	2720	626	$ 133,948.56	$ 150,000.00	$ 140,000.00	$ 150,000.00
Technology Supplies	282	2720	650	$ 3,011.00	$ -	$ -	$ -
Lubricants	283	2720	681	$ 4,705.40	$ 5,000.00	$ 7,000.00	$ 5,000.00
Tires and Tubes	284	2720	682	$ 7,756.92	$ 10,000.00	$ 14,000.00	$ 10,000.00
Repair Parts for Buses & Other Vehicles	285	2720	683	$ 64,753.28	$ 60,000.00	$ 90,000.00	$ 75,000.00
Repair Parts for Garage Equipment	286	2720	684	$ 9,174.44	$ 8,000.00	$ 8,000.00	$ 8,000.00
Total Supplies & Materials	287			**$ 252,856.51**	**$ 269,600.00**	**$ 289,000.00**	**$ 283,500.00**
Transportation Services Total	288			**$ 1,422,396.46**	**$ 1,470,120.31**	**$ 1,482,035.27**	**$ 1,544,633.31**
Salaries - Secretarial and Clerical Personnel	289	2840	152	$ -	$ -	$ 196,133.41	$ 216,462.05
Salaries - Technology Support	290	2840	184	$ -	$ -	$ 343,654.91	$ 369,625.50
Salaries - Other Classified Personnel	291	2840	198	$ -	$ -	$ 18,462.03	$ 35,000.00
Total Salaries	292			**$ -**	**$ -**	**$ 558,250.35**	**$ 621,087.55**
State Retirement	293	2840	211	$ -	$ -	$ 111,000.44	$ 119,957.53
Social Security & Medicare Taxes	294	2840	221	$ -	$ -	$ 39,612.75	$ 46,130.43
Group Insurance	295	2840	241	$ -	$ -	$ 116,875.47	$ 137,400.08
Workers' Compensation	296	2840	270	$ -	$ -	$ 1,716.52	$ 1,766.07
Total Benefits	297			**$ -**	**$ -**	**$ 269,205.17**	**$ 305,254.11**
Other Contracted Professional Services	298	2840	340	$ -	$ -	$ 144,000.00	$ 144,000.00
Total Professional Services	299			**$ -**	**$ -**	**$ 144,000.00**	**$ 144,000.00**
Repairs & Maint Services	300	2840	440	$ -	$ -	$ 34,000.00	$ 37,000.00

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Total Property Services	301			**$ -**	**$ -**	**$ 34,000.00**	**$ 37,000.00**
Communication (Telephone & Other)	302	2840	530	$ -	$ -	$ 13,300.00	$ 13,000.00
Travel/Per Diem	303	2840	580	$ -	$ -	$ 3,000.00	$ 6,000.00
Total Other Purchased Services	304			**$ -**	**$ -**	**$ 16,300.00**	**$ 19,000.00**
General Supplies	305	2840	610	$ -	$ -	$ 143,600.00	$ 189,000.00
Total Supplies & Materials	306			**$ -**	**$ -**	**$ 143,600.00**	**$ 189,000.00**
Technology Services Total	307			**$ -**	**$ -**	**$ 1,165,355.52**	**$ 1,315,341.66**
Property	308				**Construction Services**		
Buildings	309	4200	890	$ 206,312.12	$ 100,000.00	$ 2,752,725.66	$ 200,000.00
Total Property	310			**$ 206,312.12**	**$ 100,000.00**	**$ 2,752,725.66**	**$ 200,000.00**
Total Construction Services	311			**$ 206,312.12**	**$ 100,000.00**	**$ 2,752,725.66**	**$ 200,000.00**
Total Fund 10 Expenditures	312			**$ 33,556,807.13**	**$ 34,737,711.17**	**$ 36,338,936.46**	**$ 34,729,232.84**
	313						

Other Financing

	314			Actual FY25	Original FY26	Final FY26	Original FY27
5200 Transfers in From Other Funds	315	5200		$ -	$ -	$ -	$ -
5210 Transfer Out To Capital Project	316	5210		$ -	$ -	$ -	$ -
5210 Transfer Out To Food Service	317	5210		$ -	$ -	$ -	$ -
Total Other Financing Sources	318			**$ -**	**$ -**	**$ -**	**$ -**
	319						

Summary

General Fund Totals

	320			Actual FY25	Original FY26	Final FY26	Original FY27
1000 Total LOCAL	321			$ 7,375,942.83	$ 5,928,720.00	$ 6,141,004.90	$ 6,557,541.00
3000 Total STATE	322			$ 24,787,634.33	$ 27,841,189.20	$ 28,403,343.86	$ 25,919,438.49
4000 Total FEDERAL	323			$ 2,384,607.14	$ 2,259,400.00	$ 2,582,037.66	$ 2,252,253.35
Total Revenue	324			**$ 34,548,184.30**	**$ 36,029,309.20**	**$ 37,126,386.42**	**$ 34,729,232.84**
100 Salaries	325			$ 18,938,248.08	$ 19,943,444.82	$ 20,574,874.33	$ 21,349,389.09
200 Employee Benefits	326			$ 8,916,462.85	$ 9,043,863.92	$ 8,815,360.49	$ 9,053,967.43
300 Purchased Professional Services	327			$ 2,014,935.00	$ 2,946,800.00	$ 1,465,161.86	$ 1,444,360.15
400 Purchased Property Services	328			$ 268,152.89	$ 428,098.21	$ 259,049.76	$ 298,300.00
500 Other Purchased Services	329			$ 248,567.96	$ 231,850.00	$ 253,464.67	$ 244,217.00
600 Supplies	330			$ 2,298,373.07	$ 1,496,226.14	$ 2,061,375.69	$ 1,954,724.17
700 Property	331			$ 279,034.28	$ 200,000.00	$ 2,891,225.66	$ 365,000.00
800 Other Objects	332			$ 593,033.00	$ 447,428.08	$ 18,424.00	$ 19,275.00
Total Non S&B Expenditures	333			**$ 5,702,096.20**	**$ 5,750,402.43**	**$ 6,948,701.64**	**$ 4,325,876.32**
Total Expenditures	334			**$ 33,556,807.13**	**$ 34,737,711.17**	**$ 36,338,936.46**	**$ 34,729,232.84**
Revenues Over/Under Expenditures	335			$ 991,377.17	$ 1,291,598.03	$ 787,449.96	$ (0.00)
Other Financing Sources	336			$ -	$ -	$ -	$ -
Net Change In Fund Balance	337			$ 991,377.17	$ 1,291,598.03	$ 787,449.96	$ (0.00)
Beginning Fund Balance (From Prior Year)	338			$ 7,716,060.74	$ 8,707,437.91	$ 8,707,437.91	$ 9,494,887.87
Ending Fund Balance (Bottom Line)	339			$ 8,707,437.91	$ 9,999,035.94	$ 9,494,887.87	$ 9,494,887.87
Restricted Account Set Aside (Subject to TNT)	340	*In accordance with Utah Code 59-2-924(8)(a)(iii) a portion of the general fund revenue is set aside equivalent to the amount of the proposed tax increase revenue*					$ (750,000.00)

North Sanpete School District

Preliminary 2026-2027 Original Budget
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Fund 21 - Student Activity Fund

Revenue

	Actual FY25	Original FY26	Final FY26	Original FY27
1510 Interest on Investments	$ 34,195.84	$ -	$ 40,767.96	$ 35,000.00
1741 General Student Fees	$ 640,954.97	$ -	$ 660,000.00	$ 665,000.00
1743 Curricular Activity Fees	$ -	$ -	$ -	$ -
1745 Co-Curricular Activity Fees	$ 306,277.24	$ -	$ 358,000.00	$ 375,000.00
1747 Extra-Curricular Activity Fees	$ -	$ -	$ -	$ -
1760 Fines	$ -	$ -	$ -	$ -
1770 Fundraisers	$ -	$ -	$ -	$ -
1780 Non-Waivable Charges	$ -	$ -	$ -	$ -
1990 Miscellaneous	$ -	$ -	$ -	$ -
Total Local	**$ 981,428.05**	**$ -**	**$ 1,058,767.96**	**$ 1,075,000.00**
Total Fund 21 Revenues	**$ 981,428.05**	**$ -**	**$ 1,058,767.96**	**$ 1,075,000.00**

Expenditure

	Actual FY25	Original FY26	Final FY26	Original FY27
340 Other Contracted Professional Services	$ 79,075.12	$ -	$ 65,000.00	$ 80,000.00
Total Professional Services	**$ 79,075.12**	**$ -**	**$ 65,000.00**	**$ 80,000.00**
580 Travel/Per Diem	$ 132,949.34	$ -	$ 155,000.00	$ 160,000.00
Total Purchased Services	**$ 132,949.34**	**$ -**	**$ 155,000.00**	**$ 160,000.00**
610 General Supplies	$ 735,279.81	$ -	$ 815,000.00	$ 815,000.00
Total Supplies & Materials	**$ 735,279.81**	**$ -**	**$ 815,000.00**	**$ 815,000.00**
Total Instruction	**$ 947,304.27**	**$ -**	**$ 1,035,000.00**	**$ 1,055,000.00**
Total Fund 21 Expenditures	**$ 947,304.27**	**$ -**	**$ 1,035,000.00**	**$ 1,055,000.00**

Summary

	Actual FY25	Original FY26	Final FY26	Original FY27
1000 Total LOCAL	$ 981,428.05	$ -	$ 1,058,767.96	$ 1,075,000.00
Total Revenues	**$ 981,428.05**	**$ -**	**$ 1,058,767.96**	**$ 1,075,000.00**
300 Professional Services	$ 79,075.12	$ -	$ 65,000.00	$ 80,000.00
500 Purchased Services	$ 132,949.34	$ -	$ 155,000.00	$ 160,000.00
600 Supplies	$ 735,279.81	$ -	$ 815,000.00	$ 815,000.00
Total Expenditures	**$ 947,304.27**	**$ -**	**$ 1,035,000.00**	**$ 1,055,000.00**
Revenues Over/Under Expenditures	$ 34,123.78	$ -	$ 23,767.96	$ 20,000.00
Other Financing Sources	$ -	$ -	$ -	$ -
Net Change In Fund Balance	$ 34,123.78	$ -	$ 23,767.96	$ 20,000.00
Beginning Fund Balance (From Prior Year)	$ 726,479.35	$ 760,603.13	$ 760,603.13	$ 784,371.09
Ending Fund Balance (Bottom Line)	**$ 760,603.13**	**$ 760,603.13**	**$ 784,371.09**	**$ 804,371.09**

North Sanpete School District

Preliminary 2026-2027 Original Budget
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Includes 2025-2026 Original Budget & 2024-2025 Actual Spending

NORTH SANPETE SCHOOL DISTRICT

Fund 23 - Non K-12 Programs Fund

Revenue

		Actual FY25	Original FY26	Final FY26	Original FY27
1310 Tuition From Pupils or Parents	1	$ 53,689.47	$ 45,000.00	$ 41,000.00	$ 45,000.00
Total Local	2	**$ 53,689.47**	**$ 45,000.00**	**$ 41,000.00**	**$ 45,000.00**
3100 Restricted Basic Program	3	$ 315,447.12	$ 507,847.00	$ 283,994.52	$ 270,481.00
3300 Focus Populations (Adult Ed)	4	$ 37,476.04	$ 35,306.00	$ 35,306.00	$ 35,306.00
3900 High Quality School Readiness	5	$ -	$ -	$ 223,851.60	$ 149,309.02
Total State	6	**$ 352,923.16**	**$ 543,153.00**	**$ 543,152.12**	**$ 455,096.02**
4522 IDEA - B Preschool Disabled	7	$ 24,302.98	$ 24,000.00	$ 24,448.31	$ 24,500.00
Total Federal Revenue	8	**$ 24,302.98**	**$ 24,000.00**	**$ 24,448.31**	**$ 24,500.00**
Total Fund 49 Revenue	9	**$ 430,915.61**	**$ 612,153.00**	**$ 608,600.43**	**$ 524,596.02**
	10				

Expenditure

	11	Actual FY25	Original FY26	Final FY26	Original FY27
Instructional Services	12				
Salaries - Supervisors and Directors	13	$ -	$ -	$ -	$ -
Salaries - Teachers	14	$ 54,598.98	$ 147,728.00	$ 107,033.94	$ 85,470.43
Salaries - Secretarial and Clerical	15	$ -	$ -	$ 6,401.04	$ 6,000.00
Salaries - Paraprofessionals	16	$ 268,405.18	$ 299,554.00	$ 296,192.20	$ 327,017.07
Total Salaries	17	**$ 323,004.16**	**$ 447,282.00**	**$ 409,627.17**	**$ 418,487.50**
210 State Retirement	18	$ 4,170.75	$ 32,505.00	$ 30,323.64	$ 23,713.43
220 Social Security	19	$ 38,289.80	$ 18,209.00	$ 31,336.48	$ 31,631.79
240 Group Insurance	20	$ 3,960.68	$ 4,432.25	$ 1,000.00	$ 6,256.45
270 Workers' Compensation	21	$ 1,156.57	$ 1,838.38	$ 1,500.00	$ 1,457.58
Total Benefits	22	**$ 47,577.80**	**$ 56,984.63**	**$ 64,160.12**	**$ 63,059.25**
340 Other Contracted Professional Services	23	$ 3,748.60	$ 20,500.00	$ 10,000.00	$ 15,000.00
Total Professional Services	24	**$ 3,748.60**	**$ 20,500.00**	**$ 10,000.00**	**$ 15,000.00**
530 Communication (Telephone & Other)	25	$ 472.70	$ 500.00	$ 500.00	$ 1,000.00
580 Travel/Per Diem	26	$ 20.00	$ -	$ -	$ -
Total Other Purchased Services	27	**$ 492.70**	**$ 500.00**	**$ 500.00**	**$ 1,000.00**
610 General Supplies	28	$ 40,477.66	$ 23,150.00	$ 30,000.00	$ 30,000.00
Total Supplies & Materials	29	**$ 40,477.66**	**$ 23,150.00**	**$ 30,000.00**	**$ 30,000.00**
860 Indirect Costs - Unrestricted	30	$ -	$ 3,973.00	$ -	$ -
870 Indirect Costs - Restricted	31	$ -	$ 3,043.00	$ -	$ -
Total Miscellaneous	32	**$ -**	**$ 7,016.00**	**$ -**	**$ -**
Total Instruction	33	**$ 415,300.92**	**$ 555,432.63**	**$ 514,287.29**	**$ 527,546.75**
Student Services	34				
210 State Retirement	35	$ 1,159.52	$ -	$ -	$ -
220 Social Security	36	$ 368.42	$ -	$ -	$ -
240 Group Insurance	37	$ 13.40	$ -	$ -	$ -
270 Workers' Compensation	38	$ 17.93	$ -	$ -	$ -

Total Benefits	39	**$ 1,559.27**	**$ -**	**$ -**	**$ -**
Total Student Services	40	**$ 1,559.27**	**$ -**	**$ -**	**$ -**
Staff Assistance	41				
115 Salaries - Supervisors and Directors	42	$ 5,000.04	$ 5,000.00	$ 5,250.00	$ 5,500.00
152 Salaries - Secretarial and Clerical	43	$ 6,699.65	$ 6,000.00	$ 6,750.00	$ 7,000.00
Total Salaries	44	**$ 11,699.69**	**$ 11,000.00**	**$ 12,000.00**	**$ 12,500.00**
210 State Retirement	45	$ 911.98	$ 6,597.07	$ 2,842.80	$ 2,961.25
220 Social Security	46	$ 512.50	$ 2,190.27	$ 918.00	$ 956.25
240 Group Insurance	47	$ 803.42	$ 72.74	$ 100.00	$ 100.00
270 Workers' Compensation	48	$ 127.63	$ 106.37	$ 150.00	$ 150.00
Total Benefits	49	**$ 2,355.53**	**$ 8,966.45**	**$ 4,010.80**	**$ 4,167.50**
Total Staff Assistance	50	**$ 14,055.22**	**$ 19,966.45**	**$ 16,010.80**	**$ 16,667.50**
Total Fund 21 Expenditures	51	**$ 430,915.41**	**$ 575,399.08**	**$ 530,298.09**	**$ 544,214.25**
	52				

Summary

	53	Actual FY25	Original FY26	Final FY26	Original FY27
1000 Total Local	54	$ 53,689.47	$ 45,000.00	$ 41,000.00	$ 45,000.00
3000 Total State	55	$ 352,923.16	$ 543,153.00	$ 543,152.12	$ 455,096.02
4000 Total Federal	56	$ 24,302.98	$ 24,000.00	$ 24,448.31	$ 24,500.00
Total Revenues	57	**$ 430,915.61**	**$ 612,153.00**	**$ 608,600.43**	**$ 524,596.02**
100 Salaries	58	$ 334,703.85	$ 458,282.00	$ 421,627.17	$ 430,987.50
200 Employee Benefits	59	$ 51,492.60	$ 65,951.08	$ 68,170.92	$ 67,226.75
300 Purchased Professional Services	60	$ 3,748.60	$ 20,500.00	$ 10,000.00	$ 15,000.00
500 Other Purchased Services	61	$ 492.70	$ 500.00	$ 500.00	$ 1,000.00
600 Supplies	62	$ 40,477.66	$ 23,150.00	$ 30,000.00	$ 30,000.00
800 Other Objects	63	$ -	$ 7,016.00	$ -	$ -
Total Expenditures	64	**$ 430,915.41**	**$ 575,399.08**	**$ 530,298.09**	**$ 544,214.25**
Revenues Over/Under Expenditures	65	$ 0.20	$ 36,753.92	$ 78,302.34	$ (19,618.23)
Other Financing Sources	66	$ -	$ -	$ -	$ -
Net Change In Fund Balance	67	$ 0.20	$ 36,753.92	$ 78,302.34	$ (19,618.23)
Beginning Fund Balance (From Prior Year)	68	$ -	$ 0.20	$ 0.20	$ 78,302.54
Ending Fund Balance (Bottom Line)	69	**$ 0.20**	**$ 36,754.12**	**$ 78,302.54**	**$ 58,684.31**

North Sanpete School District

Preliminary 2026-2027 Original Budget
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Includes 2025-2026 Original Budget & 2024-2025 Actual Spending

Fund 26 - Pass Through Taxes Fund

Revenue

	Actual FY25	Original FY26	Final FY26	Original FY27
1190 Other Taxes	$ 21,227.14	$ -	$ 25,000.00	$ 22,000.00
Total Local	**$ 21,227.14**	**$ -**	**$ 25,000.00**	**$ 22,000.00**
Total Fund 26 Revenues	**$ 21,227.14**	**$ -**	**$ 25,000.00**	**$ 22,000.00**

Expenditure

	Actual FY25	Original FY26	Final FY26	Original FY27
890 Misc Expenditures	$ 21,227.14	$ -	$ 25,000.00	$ 22,000.00
Total Miscellaneous	**$ 21,227.14**	**$ -**	**$ 25,000.00**	**$ 22,000.00**
Total Fund 26 Expenditures	**$ 21,227.14**	**$ -**	**$ 25,000.00**	**$ 22,000.00**

Summary

	Actual FY25	Original FY26	Final FY26	Original FY27
1000 Total LOCAL	$ 21,227.14	$ -	$ 25,000.00	$ 22,000.00
Total Revenues	**$ 21,227.14**	**$ -**	**$ 25,000.00**	**$ 22,000.00**
800 Other Objects	$ 21,227.14	$ -	$ 25,000.00	$ 22,000.00
Total Expenditures	**$ 21,227.14**	**$ -**	**$ 25,000.00**	**$ 22,000.00**
Revenues Over/Under Expenditures	$ -	$ -	$ -	$ -
Other Financing Sources	$ -	$ -	$ -	$ -
Net Change In Fund Balance	$ -	$ -	$ -	$ -
Beginning Fund Balance (From Prior Year)	$ -	$ -	$ -	$ -
Ending Fund Balance (Bottom Line)	**$ -**	**$ -**	**$ -**	**$ -**

North Sanpete School District

Preliminary 2026-2027 Original Budget
Preliminary 2025-2026 Final Budget
Includes 2025-2026 Original Budget & 2024-2025 Actual Spending

NORTH SANPETE SCHOOL DISTRICT

Fund 31 - Debt Services Fund

Revenue

	Actual FY25	Original FY26	Final FY26	Original FY27
1128 Debt Service	$ 1,154,360.03	$ 1,202,750.00	$ 1,138,748.14	$ 1,018,394.00
1129 Tax Sales and Redemp - Debt	$ 137,185.96	$ -	$ 105,050.86	$ 100,000.00
1178 FILT--Debt Service	$ 102,137.44	$ -	$ 74,089.92	$ 85,000.00
Total Local	**$ 1,393,683.43**	**$ 1,202,750.00**	**$ 1,317,888.92**	**$ 1,203,394.00**
Total Fund 31 Revenue	**$ 1,393,683.43**	**$ 1,202,750.00**	**$ 1,317,888.92**	**$ 1,203,394.00**

Expenditure

	Actual FY25	Original FY26	Final FY26	Original FY27
830 Interest	$ 136,924.29	$ 120,500.00	$ 120,490.00	$ 104,044.00
840 Redemption of Principal	$ 1,065,000.00	$ 1,082,000.00	$ 1,082,000.00	$ 1,099,000.00
890 Misc Expenditures	$ 249.80	$ 250.00	$ 350.00	$ 350.00
Total Debt Service	**$ 1,202,174.09**	**$ 1,202,750.00**	**$ 1,202,840.00**	**$ 1,203,394.00**
Total Fund 32 Expenditures	**$ 1,202,174.09**	**$ 1,202,750.00**	**$ 1,202,840.00**	**$ 1,203,394.00**

Other Financing

	Actual FY25	Original FY26	Final FY26	Original FY27
5200 Transfer In From Other Funds	$ -	$ -	$ -	$ -
5210 Transfer Out To Other Funds	$ (190,000.00)	$ -	$ (120,000.00)	$ -
TOTAL OTHER FINANCING SOURCES	**$ (190,000.00)**	**$ -**	**$ (120,000.00)**	**$ -**

Summary

	Actual FY25	Original FY26	Final FY26	Original FY27
1000 Total Local	$ 1,393,683.43	$ 1,202,750.00	$ 1,317,888.92	$ 1,203,394.00
Total Revenues	**$ 1,393,683.43**	**$ 1,202,750.00**	**$ 1,317,888.92**	**$ 1,203,394.00**
800 Other Objects	$ 1,202,174.09	$ 1,202,750.00	$ 1,202,840.00	$ 1,203,394.00
Total Expenditures	**$ 1,202,174.09**	**$ 1,202,750.00**	**$ 1,202,840.00**	**$ 1,203,394.00**
Revenues Over/Under Expenditures	$ 191,509.34	$ -	$ 115,048.92	$ -
Other Financing Sources	$ (190,000.00)	$ -	$ (120,000.00)	$ -
Net Change In Fund Balance	$ 1,509.34	$ -	$ (4,951.08)	$ -
Beginning Fund Balance (From Prior Year)	$ 6,722.20	$ 8,231.54	$ 8,231.54	$ 3,280.46
Ending Fund Balance (Bottom Line)	**$ 8,231.54**	**$ 8,231.54**	**$ 3,280.46**	**$ 3,280.46**

North Sanpete School District

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Includes 2025-2026 Original Budget & 2024-2025 Actual Spending

Fund 32 - Capital Projects Fund

Revenue

		Actual FY25	Original FY26	Final FY26	Original FY27
1124 Capital Local Levy	1	$ 1,417,583.50	$ 3,098,875.00	$ 1,474,825.68	$ 1,331,324.00
1124 Capital Local Levy - Subject to TNT	2	$ -	$ -	$ -	$ 650,000.00
1125 Tax Sales and Redemptions	3	$ 168,467.86	$ -	$ 135,012.23	$ 135,000.00
1174 FILT--Capital Local Levy	4	$ 125,427.37	$ 125,000.00	$ 94,272.49	$ 90,000.00
1510 Interest on Investments	5	$ 485,403.11	$ 450,000.00	$ 776,540.34	$ 250,000.00
1920 Contributions and Donations	6	$ 9,970.37	$ 1,000.00	$ -	$ -
1990 Miscellaneous	7	$ 1,000.00	$ -	$ 11,461.76	$ -
Total Local	8	**$ 2,207,852.21**	**$ 3,674,875.00**	**$ 2,492,112.50**	**$ 2,456,324.00**
3200 Related to Basic Programs	9	$ -	$ -	$ -	$ -
3700 Capital Outlay Programs	10	$ 422,143.63	$ 400,000.00	$ -	$ -
3750 Capital Development Grants	11	$ 3,976,151.16	$ -	$ 500,000.00	$ -
Total State	12	**$ 4,398,294.79**	**$ 400,000.00**	**$ 500,000.00**	**$ -**
Total Fund 32 Revenue	13	**$ 6,606,147.00**	**$ 4,074,875.00**	**$ 2,992,112.50**	**$ 2,456,324.00**
	14				

Expenditure

	15	Actual FY25	Original FY26	Final FY26	Original FY27
730 Equipment	16	$ 842,724.09	$ 300,000.00	$ 272,400.00	$ -
731 Machinery	17	$ 123,634.11	$ -	$ -	$ -
734 Technology Related Hardware	18	$ 33,226.53	$ 200,000.00	$ 200,000.00	$ 180,000.00
Total Support Services	19	**$ 999,584.73**	**$ 500,000.00**	**$ 472,400.00**	**$ 180,000.00**
730 Equipment	20	$ -	$ 348,000.00	$ 343,864.18	$ 304,000.00
735 Non-Bus Vehicles	21	$ -	$ 110,000.00	$ 102,204.88	$ 110,000.00
Total Maintenance of Plant	22	**$ -**	**$ 458,000.00**	**$ 446,069.06**	**$ 414,000.00**
340 Professional Services	23	$ -	$ -	$ 28,606.29	$ -
430 Repairs & Maint Services	24	$ 21,938.58	$ 24,000.00	$ 20,000.00	$ -
610 General Supplies	25	$ 12,500.06	$ -	$ 20,000.00	$ -
710 Land & Site Improvements	26	$ 949,367.98	$ 475,000.00	$ 250,000.00	$ 500,000.00
Building & Grounds Improvements - Subject To TNT	27	$ -	$ -	$ -	$ 650,000.00
720 Buildings	28	$ 5,095,288.46	$ 2,400,000.00	$ 2,400,000.00	$ 655,674.00
Total Land Improvement Services	29	**$ 6,079,095.08**	**$ 2,899,000.00**	**$ 2,718,606.29**	**$ 1,805,674.00**
730 Principals Equipment Budget	30	$ -	$ 6,000.00	$ 319.74	$ 10,000.00
732 School Buses	31	$ 156,139.00	$ 310,000.00	$ 309,374.00	$ 310,000.00
Total Property Aquisition	32	**$ 156,139.00**	**$ 310,000.00**	**$ 300,000.00**	**$ 310,000.00**
Total Fund 32 Expenditures	33	**$ 7,234,818.81**	**$ 4,167,000.00**	**$ 3,937,075.35**	**$ 2,709,674.00**
	34				

Other Financing

	35	Actual FY25	Original FY26	Final FY26	Original FY27
5200 Transfer In From General Fund	36	$ 190,000.00	$ -	$ 120,000.00	$ -
5300 Sale of Fixed Assets	37	$ 29,725.00	$ 20,000.00	$ 31,425.25	$ -
5210 Transfer Out To Other Funds	38	$ -	$ -	$ -	$ -
TOTAL OTHER FINANCING SOURCES	39	**$ 219,725.00**	**$ 20,000.00**	**$ 151,425.25**	**$ -**
	40				

Summary

	41	Actual FY25	Original FY26	Final FY26	Original FY27
1000 Total Local	42	$ 2,207,852.21	$ 3,674,875.00	$ 2,492,112.50	$ 2,456,324.00
3000 Total State	43	$ 4,398,294.79	$ 400,000.00	$ 500,000.00	$ -
Total Revenues	44	**$ 6,606,147.00**	**$ 4,074,875.00**	**$ 2,992,112.50**	**$ 2,456,324.00**
300 Professional Services	45	$ -	$ -	$ 28,606.29	$ -
400 Purchased property Services	46	$ 21,938.58	$ 24,000.00	$ 20,000.00	$ -

600 Supplies	47	$ 12,500.06	$ -	$ 20,000.00	$ -
700 Property	48	$ 7,200,380.17	$ 4,149,000.00	$ 3,878,162.80	$ 2,719,674.00
Total Expenditures	49	**$ 7,234,818.81**	**$ 4,173,000.00**	**$ 3,946,769.09**	**$ 2,719,674.00**
Revenues Over/Under Expenditures	50	$ (628,671.81)	$ (98,125.00)	$ (954,656.59)	$ (263,350.00)
Other Financing Sources	51	$ 219,725.00	$ 20,000.00	$ 151,425.25	$ -
Net Change In Fund Balance	52	$ (408,946.81)	$ (78,125.00)	$ (803,231.34)	$ (263,350.00)
Beginning Fund Balance (From Prior Year)	53	$ 6,640,711.85	$ 6,231,765.04	$ 6,231,765.04	$ 5,428,533.70
Ending Fund Balance (Bottom Line)	54	**$ 6,231,765.04**	**$ 6,153,640.04**	**$ 5,428,533.70**	**$ 5,165,183.70**

North Sanpete School District

Preliminary 2026-2027 Original Budget
Preliminary 2025-2026 Final Budget
Includes 2025-2026 Original Budget & 2024-2025 Actual Spending

Fund 49 - Food Services Fund

Revenue

		Actual FY25	Original FY26	Final FY26	Original FY27
1510 Interest on Investments	1	$ 297.82	$ 300.00	$ 289.00	$ 275.00
1610 Sales To Students	2	$ 341,866.38	$ 370,000.00	$ 345,000.00	$ 350,000.00
1620 Sales To Adults	3	$ 26,519.75	$ 29,000.00	$ 25,000.00	$ 25,000.00
1690 Other Local Revenue	4	$ 9,342.26	$ 9,500.00	$ 8,900.00	$ 9,000.00
Total Local	5	**$ 378,026.21**	**$ 408,800.00**	**$ 379,189.00**	**$ 384,275.00**
3800 Non-MSP State Revenue	6	$ 355,024.24	$ 360,000.00	$ 345,000.00	$ 360,000.00
Total State	7	**$ 355,024.24**	**$ 360,000.00**	**$ 345,000.00**	**$ 360,000.00**
4560 Federal Child Nutrition Program	8	$ 1,575,045.07	$ 1,486,716.00	$ 1,350,000.00	$ 1,350,000.00
Total Federal Revenue	9	**$ 1,575,045.07**	**$ 1,486,716.00**	**$ 1,350,000.00**	**$ 1,350,000.00**
Total Fund 49 Revenue	10	**$ 2,308,095.52**	**$ 2,255,516.00**	**$ 2,074,189.00**	**$ 2,094,275.00**
	11				

Expenditure

	12	Actual FY25	Original FY26	Final FY26	Original FY27
115 Salaries - Supervisors and Directors	13	$ 71,450.96	$ 73,290.82	$ 73,730.04	$ 75,753.00
191 Salaries - Food Service Personnel	14	$ 519,596.80	$ 533,979.38	$ 523,652.57	$ 526,127.90
192 Salaries - Substitutes & Extra Pay	15	$ -	$ -	$ 23,619.03	$ 25,000.00
199 Other Food Services Salaries	16	$ 38,308.22	$ 39,457.47	$ 58,000.00	$ 5,164.50
Total Salaries	17	**$ 629,355.98**	**$ 646,727.67**	**$ 679,001.63**	**$ 632,045.40**
211 State Retirement	18	$ 92,818.62	$ 96,602.37	$ 105,949.16	$ 79,241.85
221 Social Security	19	$ 46,613.84	$ 48,009.29	$ 53,823.60	$ 46,438.97
241 Group Insurance	20	$ 147,162.51	$ 143,774.13	$ 135,662.14	$ 162,027.20
242 Group Disability Insurance	21	$ -	$ -	$ 84.00	$ 875.76
270 Workers Compensation	22	$ 2,216.35	$ 2,361.94	$ 2,050.61	$ 2,072.08
Total Benefits	23	**$ 288,811.32**	**$ 290,747.73**	**$ 297,569.51**	**$ 290,655.86**
340 Professional Services	24	$ 2,696.18	$ 3,000.00	$ 24,000.00	$ 25,000.00
Total Professional Services	25	**$ 2,696.18**	**$ 3,000.00**	**$ 24,000.00**	**$ 25,000.00**
430 Repairs & Maint Services	26	$ 20,348.11	$ 10,000.00	$ 10,000.00	$ 10,000.00
Total Property Services	27	**$ 20,348.11**	**$ 10,000.00**	**$ 10,000.00**	**$ 10,000.00**
530 Communication (Telephone & Other)	28	$ 300.00	$ 300.00	$ 300.00	$ 300.00
580 Travel/Per Diem	29	$ 4,982.58	$ 1,800.00	$ 1,856.11	$ 2,500.00
Total Other Purchased Services	30	**$ 5,282.58**	**$ 2,100.00**	**$ 1,856.11**	**$ 2,500.00**
610 General Supplies	31	$ 25,124.73	$ 27,000.00	$ 15,000.00	$ 20,000.00
630 Food	32	$ 1,189,622.29	$ 1,122,000.00	$ 1,007,112.04	$ 1,015,000.00
Total Supplies & Materials	33	**$ 1,214,747.02**	**$ 1,149,000.00**	**$ 1,022,112.04**	**$ 1,035,000.00**
730 Equipment	34	$ 80,807.42	$ 24,000.00	$ 10,000.00	$ 15,000.00
Total Property	35	**$ 80,807.42**	**$ 24,000.00**	**$ 10,000.00**	**$ 15,000.00**
890 Miscellaneous	36	$ 89,777.00	$ 118,300.00	$ 110,000.00	$ 110,000.00
Total Debt & Miscellaneous	37	**$ 89,777.00**	**$ 118,300.00**	**$ 110,000.00**	**$ 110,000.00**
Total Food Service Operations	38	**$ 2,331,825.61**	**$ 2,243,875.40**	**$ 2,154,539.29**	**$ 2,120,201.26**
Total Fund 49 Expenditures	39	**$ 2,331,825.61**	**$ 2,243,875.40**	**$ 2,154,539.29**	**$ 2,120,201.26**

	40				
Other Financing	41				
5210 Transfer In From General Fund	42	$ -	$ -	$ -	$ -
	43				
Summary	44	**Actual FY25**	**Original FY26**	**Final FY26**	**Original FY27**
1000 Total Local	45	$ 378,026.21	$ 408,800.00	$ 379,189.00	$ 384,275.00
3000 Total State	46	$ 355,024.24	$ 360,000.00	$ 345,000.00	$ 360,000.00
4000 Total Federal	47	$ 1,575,045.07	$ 1,486,716.00	$ 1,350,000.00	$ 1,350,000.00
Total Revenues	48	**$ 2,308,095.52**	**$ 2,255,516.00**	**$ 2,074,189.00**	**$ 2,094,275.00**
100 Salaries	49	$ 629,355.98	$ 646,727.67	$ 679,001.63	$ 632,045.40
200 Employee Benefits	50	$ 288,811.32	$ 290,747.73	$ 297,569.51	$ 290,655.86
300 Purchased Professional Services	51	$ 2,696.18	$ 3,000.00	$ 24,000.00	$ 25,000.00
400 Purchased Property Services	52	$ 20,348.11	$ 10,000.00	$ 10,000.00	$ 10,000.00
500 Other Purchased Services	53	$ 5,282.58	$ 2,100.00	$ 1,856.11	$ 2,500.00
600 Supplies	54	$ 1,214,747.02	$ 1,149,000.00	$ 1,022,112.04	$ 1,035,000.00
700 Property	55	$ 80,807.42	$ 24,000.00	$ 10,000.00	$ 15,000.00
800 Other Objects / Indirect Costs	56	$ 89,777.00	$ 118,300.00	$ 110,000.00	$ 110,000.00
Total Expenditures	57	**$ 2,331,825.61**	**$ 2,243,875.40**	**$ 2,154,539.29**	**$ 2,120,201.26**
Revenues Over/Under Expenditures	58	$ (23,730.09)	$ 11,640.60	$ (80,350.29)	$ (25,926.26)
Other Financing Sources	59	$ -	-	$ -	$ -
Net Change In Fund Balance	60	$ (23,730.09)	$ 11,640.60	$ (80,350.29)	$ (25,926.26)
Beginning Fund Balance (From Prior Year)	61	$ 977,366.24	$ 1,036,382.62	$ 953,636.15	$ 873,285.86
Ending Fund Balance (Bottom Line)	62	**$ 953,636.15**	**$ 1,048,023.22**	**$ 873,285.86**	**$ 847,359.60**

North Sanpete School District

Preliminary 2026-2027 Original Budget
Preliminary 2025-2026 Final Budget
Includes 2025-2026 Original Budget & 2024-2025 Actual Spending

NORTH SANPETE SCHOOL DISTRICT

Fund 71 & 76 - Trust Funds

Revenue

	Actual FY25	Original FY26	Final FY26	Original FY27
1510 Interest on Investments	$ 1,570.59	$ -	$ 1,500.00	$ 1,500.00
1920 Donations from Private Sources	$ 9,764.72	$ -	$ -	$ -
1990 Miscellaneous	$ 4,041.78	$ -	$ -	$ -
Total Local	**$ 15,377.09**	**$ -**	**$ 1,500.00**	**$ 1,500.00**
TOTAL FUND 26 REVENUES	**$ 15,377.09**	**$ -**	**$ 1,500.00**	**$ 1,500.00**

Expenditure

	Actual FY25	Original FY26	Final FY26	Original FY27
890 Misc Expenditures	$ 2,000.00	$ -	$ 3,000.00	$ 3,000.00
TOTAL DEBT & MISCELLANEOUS	**$ 2,000.00**	**$ -**	**$ 3,000.00**	**$ 3,000.00**
TOTAL INSTRUCTION	**$ 2,000.00**	**$ -**	**$ 3,000.00**	**$ 3,000.00**
TOTAL FUND 26 EXPENDITURES	**$ 2,000.00**	**$ -**	**$ 3,000.00**	**$ 3,000.00**

Summary

	Actual FY25	Original FY26	Final FY26	Original FY27
1000 Total LOCAL	$ 15,377.09	$ -	$ 1,500.00	$ 1,500.00
TOTAL REVENUES	**$ 15,377.09**	**$ -**	**$ 1,500.00**	**$ 1,500.00**
800 Other Objects	$ 2,000.00	$ -	$ 3,000.00	$ 3,000.00
TOTAL EXPENDITURES	**$ 2,000.00**	**$ -**	**$ 3,000.00**	**$ 3,000.00**
Revenues Over/Under Expenditures	$ 13,377.09	$ -	$ (1,500.00)	$ (1,500.00)
Other Financing Sources	$ -	$ -	$ -	$ -
Net Change In Fund Balance	$ 13,377.09	$ -	$ (1,500.00)	$ (1,500.00)
Beginning Fund Balance (From Prior Year)	$ 28,236.21	$ 41,613.30	$ 41,613.30	$ 40,113.30
Ending Fund Balance (Bottom Line)	**$ 41,613.30**	**$ 41,613.30**	**$ 40,113.30**	**$ 38,613.30**

North Sanpete School District

Preliminary 2026-2027 Original Budget
Preliminary 2025-2026 Final Budget
Includes 2025-2026 Original Budget & 2024-2025 Actual Spending

All Funds Summary

Summary

	Actual FY25	Original FY26	Final FY26	Original FY27
1000 Total Local	$ 12,427,226.43	$ 11,260,145.00	$ 11,456,463.28	$ 11,745,034.00
3000 Total State	$ 29,893,876.52	$ 29,144,342.20	$ 29,791,495.98	$ 26,734,534.51
4000 Total Federal	$ 3,983,955.19	$ 3,770,116.00	$ 3,956,485.97	$ 3,626,753.35
Total Revenues	**$ 46,305,058.14**	**$ 44,174,603.20**	**$ 45,204,445.23**	**$ 42,106,321.86**
100 Salaries	$ 19,902,307.91	$ 21,048,454.49	$ 21,675,503.13	$ 22,412,421.99
200 Employee Benefits	$ 9,256,766.77	$ 9,400,562.73	$ 9,181,100.91	$ 9,411,850.04
300 Purchased Professional Services	$ 2,100,454.90	$ 2,970,300.00	$ 1,592,768.15	$ 1,564,360.15
400 Purchased Property Services	$ 310,439.58	$ 462,098.21	$ 289,049.76	$ 308,300.00
500 Other Purchased Services	$ 387,292.58	$ 234,450.00	$ 410,820.78	$ 407,717.00
600 Supplies	$ 4,301,377.62	$ 2,668,376.14	$ 3,948,487.73	$ 3,834,724.17
700 Property	$ 7,560,221.87	$ 4,373,000.00	$ 6,779,388.46	$ 3,099,674.00
800 Other Objects	$ 1,908,211.23	$ 1,775,494.08	$ 1,359,264.00	$ 1,357,669.00
Total Expenditures	**$ 45,727,072.46**	**$ 42,932,735.65**	**$ 45,236,382.93**	**$ 42,396,716.35**
Revenues Over/Under Expenditures	$ 577,985.68	$ 1,241,867.55	$ (31,937.70)	$ (290,394.49)
Other Financing Sources	$ 29,725.00	$ 20,000.00	$ 31,425.25	$ -
Net Change In Fund Balance	$ 607,710.68	$ 1,261,867.55	$ (512.45)	$ (290,394.49)
Beginning Fund Balance (From Prior Year)	$ 16,095,576.59	$ 16,703,287.27	$ 16,703,287.27	$ 16,702,774.82
Ending Fund Balance (Bottom Line)	**$ 16,703,287.27**	**$ 17,965,154.82**	**$ 16,702,774.82**	**$ 16,412,380.33**


NORTH SANPETE SCHOOL DISTRICT

Book	Policy Manual
Section	G - School-Community Relations
Title	Mobile Computing, ~~and~~ Storage Devices, and Personal Electronic Devices
Code	G-35
Status	~~Active~~1st Read – August 18, 2026
Adopted	May 15, 2012
Revised	

~~PHILOSOPHY~~PURPOSE

~~Advances in computer technology, mobile computing, and storage devices have become useful tools in meeting the various student, employee, educational and business needs of the District. These mobile computing and storage devices are especially susceptible to loss, theft, hacking, and the distribution of malicious software (malware) because they are easily portable and can be used anywhere. As mobile computing and storage devices become more widely used, it is necessary to address security issues in order to protect the information resources, technology, and equipment of the District.~~

~~Therefore, the North Sanpete Board of Education has established this Policy in order to control and monitor mobile computing and storage devices, to minimize the risk of loss or exposure of the District's sensitive information, and to reduce the risk of acquiring malware infections on District computers.~~The Board of Education recognizes that technology is an essential component of instruction, communication, business operations, and student learning. The Board is committed to ensuring that technology resources are used in a manner that support educational objectives, protects District information systems and data, promotes cybersecurity, and maintains a safe and effective learning environment.

The Board further recognizes that personal electronic devices may interfere with instruction, student engagement, and school safety when used during the school day. This policy establishes standards governing the use of mobile computing devices, storage devices, District technology resources, and personal electronic devices.

DEFINITIONS

District Data means information created, received, maintained, transmitted, or stored by the District, including student records, employee records, financial information, operational records, and other information maintained in electronic form.

District Network means any wired, wireless, cloud-based, or virtual technology system owned, leased, operated, or managed by the District.

Mobile Computing Device means any portable electronic device capable of storing, processing, transmitting, or accessing electronic information, including laptops, tablets, smartphones, wearable devices, and similar technologies.

Personal Electronic Device means a personally owned cellular telephone, smartphone, smartwatch, tablet, earbuds, wireless communication device, wearable technology device, or any other electronic device capable of communication, messaging, internet access, recording, photography, gaming, or similar functions.

Portable Storage Device means any removable electronic storage medium including flash drives, memory cards, external hard drives, or similar devices.
~~**Handheld Wireless Device**: A communication device small enough to be carried in the hand. Various brands are available, and each performs some similar or some distinct functions. It can provide access to other Internet services, can be centrally managed via a servicer, and can be configured for use as a phone or pager. In addition, it can include software for transferring files and from maintaining a built-in address book and personal schedule. PDAs, iPods, tablets, netbooks, and laptops are all examples.~~

~~**Mobile Devices**: Device or medium that is readable and/or writeable by users and is able to be moved from computer to computer without modification to the computer. Mobile media devices include, but are not limited to: PDA.s, USB port devices, CDs, DVDs, cameras, MP3 players (iPods), flash drives, removable hard drives, modems, handheld wireless devices, wireless networking cards, and other existing or future media devices.~~

~~**Guest Network**: A guest network or VLAN (Virtual Local Area Network) will be set up in each school as needed. This will allow access to the network but separate from the school's network or VLAN. Guest networks will be filtered and require authentication for logging activity. The guest network and school's networks will not have access to the other, helping to ensure the integrity and reliability of the school's network.~~

APPLICABILITY

This policy applies to all students, employees, volunteers, contractors, consultants, vendors, and other individuals who access District technology resources, District networks, District-owned devices, or District data.

DISTRICT TECHNOLOGY RESOURCES

The District may provide technology resources to support educational and operational needs. Use of District technology resources shall be consistent with District Policies, administrative procedures, and acceptable use requirements. The District may establish security, registration, monitoring, management, and access requirements for any device or technology resource that connects to District systems or accesses District data. The District reserves the right to restrict, suspend, or deny access to technology resources that present operational, instructional, legal, privacy, or cybersecurity concerns.

PERSONAL ELECTRONIC DEVICES

Students may possess personal electronic devices while on school property and at school-sponsored activities unless otherwise prohibited by school administration. Except as expressly authorized under this policy, students shall not use personal electronic devices during school hours. For purposes of this policy, “school hours” means the time from the beginning of the school day until the end of the school day, as established by the school’s bell schedule, and includes instructional time, passing periods, lunch periods, assemblies, study periods, and other school-sponsored activities occurring during regular school hours. Personal electronic devices shall remain stored and inaccessible during school hours except as expressly authorized below. A student may use a personal electronic device:

1. While attending a District high school, during the student’s regularly scheduled lunch period and only in locations and in a manner designated by school administration;
2. To respond to an imminent threat to the health or safety of an individual;
3. To respond to a school-wide emergency;
4. To access the SafeUT Crisis Line;
5. As required by the student’s Individualized Education Program (IEP), Section 504 Plan, health care plan, or other legally required accommodation;
6. To address a documented medical necessity;
7. When authorized by a teacher or administrator for a specific educational purpose;
8. Pursuant to a parent-requested accommodation for brief use in a school-designated area during non-instructional time, in accordance with administrative procedures; or
9. As otherwise required by law or approved by District administration.

Lunch-period use remains subject to the prohibited-use provisions of this policy and all other District policies concerning harassment, bullying, cyberbullying, academic integrity, privacy, recording, student conduct, and school safety. The Superintendent may establish reasonable administrative procedures governing the locations, manner, and conditions of lunch-period use.

School-issued devices authorized for instructional purposes are not personal electronic devices under this section and may be used as directed by District employees. The Superintendent shall establish administrative procedures governing storage requirements, enforcement procedures, confiscation procedures, parent notification, and disciplinary consequences for violations of this policy.

PROHIBITED USES

Personal electronic devices shall not be used in restrooms, locker rooms, changing areas, other locations where privacy interests are reasonably expected. Students shall not use personal electronic devices in a manner that violates District policies regarding harassment, bullying, cyberbullying, academic integrity, student conduct, privacy, or school safety.

DISTRICT DATA PROTECTION

District users shall protect District Data from unauthorized access, disclosure, modification, destruction, or loss. Confidential, private, protected, or sensitive District information shall not be stored on personally owned devices unless specifically authorized by the District and protected through District-approved security measures. Users shall comply with all District policies governing student records, student data protection, information security, and records management. Only District-approved application, vendors, and technology services may access District Data.

SECURITY REQUIREMENTS

The District may require security controls for devices accessing District systems or District Data, including passwords, encryption, software updates, malware protection, access controls, device management tools, and other safeguards deemed necessary by the District. Users shall not intentionally disable, circumvent, or interfere with District security controls.

LOST, STOLEN, OR COMPROMISED DEVICES

Any individual who becomes aware that a District-owned device, District account, or device containing District Data has been lost, stolen, compromised, or subject to unauthorized access shall immediately report the incident to the appropriate administrator or the District Technology Department. The District may take appropriate actions to protect District systems and information, including restricting access, disabling accounts, removing District information from devices, or implementing other security measures authorized by law.

MONITORING

Use of District-owned devices, District accounts, District networks, and District technology resources may be monitored, reviewed, or inspected as permitted by law and District policy. Users should have no expectations of privacy regarding information created, stored, transmitted, or received using District technology resources except as otherwise provided by law.

ENFORCEMENT

Violation of this policy may result in loss of technology privileges, confiscation of devices as permitted by law, disciplinary action for students, disciplinary action for employees, termination of contractual access for non-employees, other corrective action authorized by District policy or law. The District may refer suspected unlawful conduct to appropriate law enforcement or governmental agencies.

~~**GUIDELINES**~~

1. ~~This Policy applies to all District employees, students, consultants, vendors, contractors, and others who choose to use mobile computing and storage devices on the District's network. Each District employee and student will review the Policy annually in conjunction with the Acceptable Use Police.~~

2. ~~It is the Policy of North Sanpete School District that mobile computing and storage devices containing or accessing the information resources of the District must be approved prior to connecting to the District's information systems. This pertains to all devices regardless of ownership. Devices not owned by the District may only access guest networks.~~

3. ~~Mobile computing and storage devices either personally owned or District owned, that may connect to or access the District's information systems must be pre- approved before using. A risk analysis for each new media type shall be conducted and documented by the School/District Technology Specialist prior to its use or connection to the District's network.~~

4. ~~Technical personnel and users, which include employees, consultants, vendors, contractors, and students, shall have knowledge of, sign and adhere to the Computer Use and Information Security Policy Agreement. Compliance with other applicable policies, procedures, and standards is mandatory.~~

5. ~~Students who bring personal storage devices (such as flash drives) to school may only plug these devices into computers with software that will prevent against unwanted workstation changes. The school/District also reserves the right to review the files on these devices before students use them. This review shall be done by the School Site Specialist or the District Technology Director.~~

6. ~~Portable computing devices and portable electronic storage media that contain confidential, personal, or sensitive information must use encryption or equally strong measures to protect the date while it is being stored. Confidential or sensitive data shall never be stored on a personal device.~~

7. ~~Charges for repair due to misuse of equipment or misuse of services may be the responsibility of the user, as determined on a case-by-case basis by District or Regional Technology Specialists at CUES.~~

8. ~~Minimum Requirements by Users:~~

    a. ~~Employees and students shall report lost or stolen mobile computing and storage technologies that are owned by the District or have sensitive District information on them.~~

    b. ~~The District shall approve all new mobile computing and storage technologies that may connect to the District's information systems.~~

    c. ~~The District's technical personnel must first approve any non-departmental owned device that may connect to the District's network.~~

    d. ~~Devices not owned by the District shall only connect to the guest networks.~~

9. ~~Penalties for Improper Use: A violation of this Policy or applicable State and Federal Laws may result in appropriate student or employee discipline in accordance with District policies and the disciplinary measures outlined in the District Acceptable Use Policies: IV-66, and V-30. In addition, the site administrator/supervisor or systems administrator may limit, suspend, or revoke access to electronic resources at any time. All penalties for improper use will also be documented and placed in the employee's file or a student's records.~~

Book	Policy Manual
Section	E - Students
Title	District Attendance
Code	E-41
Status	~~Active~~First Read 8/18/2026
Adopted	April 13, 2004
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~~PHILOSOPHY~~

~~North Sanpete School District believes that school attendance has a direct impact on a student's level of academic achievement. In order to make the most of one's educational opportunity, a student must have consistent, punctual, daily attendance. Regular attendance and participation in class is essential for students to be successful and prepare themselves for the best quality of life. It is primarily the responsibility of the student to achieve daily, punctual attendance as directed by the Utah Compulsory Education Act, Utah Code 53A-1-1 (101103) and Administrative Rules R277-438 and 607. Parents or guardians and school officials share a responsibility to make earnest and persistent efforts to resolve attendance problems. A parent or guardian is always welcome and is encouraged to call or visit the school for current attendance and academic information regarding his/her student.~~

~~DEFINITIONS~~

~~**Tardy**: An instance of a student arriving after school or class has begun.~~

~~**Absence**: A student's non-attendance at school for one school day or part of one school day.~~

~~**Excused Absence**: A student's absence from school, which is verified through a parent/guardian in accordance with District or school procedures and timelines. The State of Utah and the District identify the following as "valid excuses" for student absenteeism: illness; medical appointments; family emergencies; court appearances; death of a family member or close friend.~~

~~**Activity Absence**: A student is not counted as absent if on a school sponsored activity such as participation on a school team, club, class, organization, etc.~~
~~They are required to make up any work missed.~~

~~**Truancy**: An absence without a valid excuse.~~

~~**Truant Minor**: A student who is absent from school and/or class without parent's knowledge or has no legitimate or valid excuse. An unexcused absence will be considered a truancy or "sluff."~~

~~**Notice of Compulsory Education Violation**: A school administrator, a designee of the school administrator, or a truancy specialist may issue a Notice of Compulsory Education Violation to a parent of a student, who is at least six (6) years old but under the age of fourteen (14), if the student is truant (absent without a valid excuse) at least five (5) times during the school year.~~

~~**Notice of Truancy**: A Truancy Notice may be issued to any student who is at twelve (12) years of age or older and who has been truant (absent without a valid excuse) at least five (5) times during the school year.~~

~~**Habitual Truant**: A school-aged minor who has been absent without a valid excuse ten (10) or more times during the school year or who, in defiance of efforts on the part of school authorities to resolve a student's attendance problems as required under Section 53A-1 I103, refuses to regularly attend school or any scheduled period of the school day. (R277-607-1 -D) (Utah Code SSA-1 7-101 (2c).~~

~~**Habitual Truancy Citation**: A Habitual Truancy Citation may be issued to a student twelve (12) years or older who has been truant (absent without a valid excuse) ten (10) or more times or who has not resolved attendance problems after reasonable efforts have been made by the school. After issuing a Habitual Truant Citation, the school shall refer the habitual truant to juvenile court.~~

~~**Truancy Specialist**: The principal, assistant principal, or District designee shall serve in this position in enforcing laws related to school attendance.~~

~~**Educational Neglect**: The willful failure or refusal of parents or caretakers to make a good faith effort to ensure that a child receives an appropriate education, after receiving notice that the child has been frequently absent from school without good cause or reasons identified by school law. Examples would include a parent who consistently fails to get a child up on time, dressed, so the child cannot get to school; a parent who keeps a child home to babysit or to work. The situation is defined as educational neglect only when the child's behavior is under the parent's control. This would usually involve an elementary student; with older children, the situation might be more accurately defined~~
~~as truancy. In such a case, the child might refuse to get up, get dressed, despite the parent's efforts; or the child might leave the house presumably to go to school, and go elsewhere. (Usually, secondary students (7-12) are referred to Juvenile Court, and elementary students (K-6) are referred to DCFS.)~~

~~**Certified Mail**: Notification, sent through the U.S. Post Office, that requires a signature of acceptance for the letter. A signed receipt notifies the sender that the letter was accepted and by whom.~~

~~**Non-Judicial Referral**: A referral made by the school/District directly to a local juvenile authority. A "nonjudicial" referral is a referral that is handled by juvenile authorities (not a judge) and does not appear on a court record.~~

~~**Official Referral**: A referral made directly to the Sixth District Juvenile Court/Judge. This referral usually follows a non-judicial referral if attendance problems are not resolved. This referral does remain on a court record.~~

~~**Remote learning**: Student and the educator, or information source, are not physically present in a traditional classroom environment. Information is relayed through technology.~~

~~STATE AND DISTRICT POLICY~~

~~"State Compulsory Education Requirement" (Utah Code, Section 53A-11-101- 105) directs parents and schools as follows:~~

1. ~~A person having control of a minor who has reached the age of six years, but has not reached the age of eighteen years, shall send the minor to a public or regularly established private school (excludes Home Schools) during the school year of the district in which the minor resides. Administratively, North Sanpete School District expects all students to adhere to this policy and other District policies until a student's class has graduated.~~

2. ~~It is a Class B Misdemeanor for a person having control of a minor to willfully fail to comply with the requirements of Utah Code 53A-1 1-101 (3).~~

3. ~~A local board of education or designee shall report cases of willful noncompliance to the appropriate city, county, or district attorney.~~

4. ~~The law also allows a parent/guardian of a student enrolled in public schools to excuse his/her student from school, but only when the student is absent for a "legitimate or valid reason," as described in the "excused absence (valid excuse)" definition. Because Sixth District Court has jurisdiction over all juveniles residing in North Sanpete School District, it is the expectation of the Court that students within its jurisdiction will be in regular attendance at the school in which they are enrolled. The Court is obligated to adjudicate truancy matters for those students who are habitually absent without a reasonable excuse. To~~

~~accomplish this goal, the Court requires that public school officials refer to Court those students who are in violation of the "Compulsory Education Requirements." Prior to a referral, the Court expects parents and schools to demonstrate earnest and persistent effort to deter truant behavior. In order for the Court to adjudicate truancy, the Court requires that schools notify parents of attendance policies and consequences for truant behavior and teach students that such behavior is illegal and unacceptable.~~

5. ~~Prior to or no later than school registration, the parent(s) of all school- age children and the students themselves shall be provided written notice from the school or District informing them of the "Compulsory Education Requirements" and the "North Sanpete School District Attendance Policy." Throughout the school year, as new students register, they shall also be given a written copy of this Policy. Upon parent/student receipt or review of this Policy, parents/students may be asked to sign a disclosure statement for verification.~~

6. ~~All school-age children are expected to comply with the mandatory "Compulsory Education Requirement" unless the child(ren) have been exempted for one of the reasons listed in Utah Code 53A-1-1-102.~~

~~PROCEDURES FOR MONITORING STUDENT PARTICIPATION IN REMOTE LEARNING~~

- ~~Teachers will monitor student participation in remote learning at least three times each week of scheduled instruction.~~
- ~~On the last instructional day of the week (Thursday or Friday) teachers will use the attendance system to report the week s participation according to the rubric below.~~
- ~~Teacher will communicate with school guidance counselors regarding assigned courses if applicable.~~
- ~~Teacher will facilitate resolution of concerns and questions related to technical needs to district technology department.~~

~~**Attendance Code**~~	~~**Student participation level**~~
~~A~~	~~The student did not participate in remote learning during the week~~
~~L~~	~~The student had limited participation in remote learning during the week~~
~~Blank~~	~~The student participated in remote learning during the week~~

~~Additional Guidance~~

- ~~The report is recorded by the teacher once each week, but it represents the whole week of remote learning.~~
- ~~This is not a report of the quality or quantity of student learning. It s simply a report on whether the student participated in the remote learning experience in some way.~~
- ~~A variety of indicators can be used to determine if a student participated in remote learning. These may include (but are not limited to):~~
  - ~~Canvas, Google Classroom, discussion threads etc.~~
  - ~~Emails, or other electronic messages~~
  - ~~Assignment submissions~~
  - ~~Completion of online modules (Edgenuity, Path Blazers, Odysseyware, Aleks, Wonders, iXL, etc.)~~
  - ~~Zoom, Phone, WebEx, or other calls~~

~~PROCEDURES FOR MONITORING DAILY ATTENDANCE~~

~~It is the responsibility of parents to make sure their student attends school and arrives promptly every school day. If illness or other approved emergencies prevent attendance or causes tardiness, it is the parent's/guardian's responsibility to notify the school's attendance secretary and properly excuse his/her student through a phone call or a signed written note which indicates the reason of the absence. The parent/guardian should notify the school preferably on the day of the absence, but no later than 3:00 pm on the day after the absence(s).~~

1. ~~A tardy may be excused by a parent/guardian when an emergency situation results in a student arriving late to school. Students who arrive late need to check in through the attendance office. Three tardies will be considered an absence.~~

   ~~Secondary students may not be excused for tardiness between classes unless verified through a staff member. Students, who develop a pattern of habitual tardiness, will be dealt with administratively by each school and will be part of any court referrals. Individual teachers and schools are strongly encouraged to develop academic incentives for promptness as a deterrent for tardiness.~~

   ~~Tardy Rationale: Tardies not only hinder a student's ability to profit from instruction at the beginning of class, but they interrupt the teacher's instruction and the work of other students who made the effort to be on time. In addition, tardy students are usually in the hallways interrupting other classes and the efforts of other students/friends to be to class on time. Punctual students perform better in school and at work and is a citizenship skill required by the state.~~

2. ~~Elementary schools will take attendance a minimum of twice a day. Secondary schools will take attendance every period.~~

3. ~~Any student who leaves school during the school day is required to check out through the attendance office. He/she must present a note from the parent/guardian or must contact the parent/guardian at the time of check out in order for the absence to be excused. If the student does not check out through the office, the absence will automatically be a truancy. In an emergency when a parent/guardian may not be reached, a school administrator may temporarily approve the check-out, pending parental or guardian confirmation by telephone or note within 24 hours. If a student who has checked out returns later in the day, he/she needs to check-in through the attendance office.~~

4. ~~Academic grades may be impacted by excessive absences, truancies or tardies. At the discretion of the teacher, and upon written disclosure to students and parents, participation, attendance, and punctuality may together be a factor of up 25% of the grade given in some classes; especially in activity classes: band, choir, dance, orchestra, physical education, home economics, woods, metals, mechanics, construction, etc.~~

5. ~~Each school may organize a School Attendance Appeals Committee to review excessive absences and/or truancies and provide parents and student's due process. Members of this committee may be appointed by the school administration. Decisions of the School Appeals Committee may be appealed further to the School Board.~~

6. ~~The North Sanpete School District may organize a "Truancy Mediation Program to assist parent, student, and schools in resolving attendance issues. The program will help parents and students resolve the problem with student attendance.~~

7. ~~Any time a student is absence he/she held accountable for his/her learning and missed work.~~

8. ~~According to State law, students who are absent ten consecutive days shall be dropped on the 11th day if no student and parent/guardian contact has been made. In these situations, the school and other agencies will make earnest and persistent efforts prior to the ten days to contact the student and parent/guardian to assist with the problem.~~

9. ~~The school and/or District shall make allowances for students who may have excessive absences resulting from extended medical conditions or extenuating circumstances.~~

10. ~~The District and/or school shall make earnest and persistent efforts to resolve a student's attendance problems through two or more the following interventions:~~

~~a. Counseling of the student by school authorities;~~

~~b. Enlisting parental support for attendance by the student;~~

~~c. Meeting with the student and the parents/guardians;~~

~~d. Adjusting the curriculum and schedule, if determined necessary, to meet special needs of the student;~~

~~e. Sending home letters and progress reports;~~

~~f. Allow parents to attend classes with his/her student;~~

~~g. Having parents monitor daily/weekly attendance;~~

~~h. Enlisting the assistance of government agencies as appropriate;~~

~~i. Recommendation for Truancy Mediation (If available);~~

~~j. Submitting a "non-judicial" referral to the Juvenile Court authorities and/or DCFS;~~

~~k. Submitting an "official" referral to Sixth District Juvenile Court/DCFS;~~

~~l. Providing and/or requiring after school make-up time; options for the student. (e.g. concurrent classes, Electronic High School, PLATO, revised 1EP or SEP, etc.); or other as deemed appropriate.~~

11. ~~If after earnest and persistent efforts are made and the student's truant or excessive absenteeism has not been corrected, the District or designee will/shall pursue one or more of the following: a. Issue a Non-Judicial Referral~~

~~b. Issue a Notice of Compulsory Education Violation~~

~~c. Issue a Notice of Truancy and~~

~~d. Issue a Habitual Truant Citation~~

~~e. Refer to Juvenile Court and/or DCFS~~

~~f. Solicit the assistance of other State agencies~~

~~g. Use other interventions as appropriate~~

12. ~~The school will keep a record and document the following according to Administrative Rule R277-607-5:~~

~~a. Documentation of attendance and academic achievement;~~

~~b. Documentation of school efforts to improve attendance;~~

~~c. Copies of truancy notices (citations), including all mailing certificates;~~

~~i. Notice of Compulsory Education Violation~~

~~ii. Notice of Truancy~~

~~iii. Habitual Truant Citation~~

~~d. Student background as required by the prosecuting agency~~

~~e. Copies of truancy notices (citations) shall be retained in the student's cumulative file.~~

~~GUIDELINES FOR EXCESSIVE ABSENCE~~

~~The North Sanpete Attendance Policy has been established to encourage good attendance and to facilitate the processing of chronically truant students and/or excessively absent students through the juvenile court, DCFS or other agencies.~~

~~The District has identified excessive absenteeism as 15 days per year or significant portions of a day or class period(s). The District is committed in making a substantial effort in resolving attendance problems with parents/students at the school level, The District/school will implement and document these earnest and persistent efforts in resolving a student's attendance problems as listed below:~~

1. ~~Annual notification of the District and school attendance policies shall be provided to the parent/guardian(s) of all students at the time of registration.~~

2. ~~Following the 5th absence in a year or in a given class/period, the principal or designee shall make a "personal contact" with the parent/guardian(s). A meeting may be held and/or a letter may be sent if deemed necessary by the circumstances. At this time, the parent/guardian and student will be counseled to the importance of school attendance and the legal implications of truancy. Part of the counsel shall also include possible interventions to improve attendance. Documentation of the date, time, and method of communication shall be kept. Also, the school or designee shall review and take into consideration the historical attendance record from the previous year of the student. This contact shall serve as a warning and indicate future consequences if the problem continues.~~

   ~~Note: if prior arrangements for educational needs of the student were made and/or the principal or designee determined the absences to be reasonable, no parent contact, meeting or letter may be necessary.~~

3. ~~Following the 10th absence in a school year or in a class, the school will contact the parents/guardians to set up a meeting. A letter will also be sent and may include the student's attendance record and tentative arrangements for the meeting. School officials shall document or keep log entries of the time, place, etc. of this meeting. One or all of the following steps may be applied at this meeting:~~

   ~~a. Discuss the reason for excessive absences.~~

   ~~b. Develop a contract (attendance improvement plan) with parents and students.~~

   ~~c. Discuss make-up work, remediation, summer school, etc.~~

   ~~d. Request doctor's verification with specific dates for absences due to illness.~~

   ~~e. Indicate that other agencies (DCFS) or law enforcement personnel may be notified if attendance doesn't improve, including a "no judicial" referral to Juvenile Court or contacting DCFS.~~

   ~~f. The parents will also be given a copy of Utah State Law 53A-11-101 and 103.~~

   ~~g. Outline future steps that will be taken if the problem continues as outlined on (d).~~

   ~~h. Review the student's SEP and SEOP with parents to reinforce the importance of regular attendance for academic success and to discuss adjustments for homework or discipline that may be appropriate for the individual student.~~

   ~~Note: If prior arrangements for educational needs of the student were made and/or the absences were determined, by the principal or designee, to be reasonable, no parent contact, meeting or letter may be necessary.~~

4. ~~Following the 15th absence in a year or in a given class/period: a letter shall be sent, and the parent/student shall be notified that the student has been excessively absent/truant and a "non-judicial"~~

~~referral to juvenile authorities consistent with Section 53A-1-1-104 (6) shall be made by the individual designated by the school/District. Contact to DCFS for Elementary students may be made. This letter must be certified or delivered in person. This "non-judicial" court referral shall include:~~

~~a. Documentation of attendance and academic achievement.~~

~~b. Documentation of school times, etc. which have been done to improve attendance.~~

~~c. Copies of letters, including mailing certificates.~~

~~d. Other student background information (grades, citizenship, behavior, etc.), if requested.~~

~~*Note: If prior arrangements for educational needs of the student were made and/or the absences were determined, by the principal or designee, to be reasonable, no disciplinary action, parent contact, meeting, or letter may be necessary.*~~

~~5. If the student's absenteeism still continues beyond the 1-5 absence and after the "non-judicial" juvenile court referral, the District shall then make an "official" referral to the Sixth District Juvenile Court and/or DCFS.~~

~~6. The parent/guardian(s) shall have the right to due process and have the right to appeal circumstances in regard to excessive absences and/or truancies, or possible court referral to first the School's Appeals Committee and then to the School Board. Parents/guardians have fifteen calendar days from the dated school notification (by mail or personal contact) to make an appeal.~~

~~7. A student's attendance record from the previous year may be reviewed and applied to the following year for habitual attendance issues.~~

~~8.~~1.~~In order to ensure that procedures are followed, schools must use a checklist or guidelines that clearly describes each step in the Attendance Policy and the interventions used.~~

1. PURPOSE AND POLICY

Regular and punctual attendance is essential to student learning, academic progress, meaningful participation in the school community, social and emotional well-being, and long-term success. The District recognizes that attendance is a shared responsibility among students, parents, schools, and the District and that patterns of absence often reflect barriers requiring understanding, collaboration, and support. Accordingly, the District shall promote regular attendance by establishing clear and consistent expectations; maintaining accurate and timely attendance records; communicating promptly with students and parents; identifying attendance concerns early; and providing nonpunitive interventions that become increasingly frequent, individualized, and responsive to each student's circumstances.

The District shall implement this policy in accordance with Utah compulsory-education law, applicable Utah State Board of Education rules, and all other governing state and federal requirements. Attendance practices and interventions shall also comply with the Individuals with Disabilities Education Act, Section 504 of the Rehabilitation Act, the McKinney-Vento Homeless Assistance Act, and other laws protecting students whose attendance may be affected by disability, homelessness, health needs, family circumstances, or other legally protected conditions.

For purposes of this policy, absenteeism and truancy are related but legally distinct. Chronic absenteeism considers all absences—whether excused or unexcused—and signals that a student may benefit from early, supportive, and increasingly individualized intervention. Truancy is based only on absence without a valid excuse and may result in the notices, interventions, and other procedures authorized by Utah law and described in this policy. The District shall apply these distinctions carefully so that attendance concerns are addressed accurately, proportionately, and in a manner designed first to identify barriers, strengthen student and family engagement, and restore regular participation in learning.

2. DEFINITIONS

Absence or absent. For a student in an attendance-validated program, the failure to attend an assigned class or class period for a given day or period. For a student in a learner-validated program, the failure to meet the District's continuing-enrollment measurement requirements established in written procedure.

Attendance-validated program. A program that meets the definition in Utah Code § 53F-2-102.

Chronic absenteeism. A condition in which a student has been enrolled in an LEA for at least 60 calendar days and has been absent for at least 10% of instructional days, whether the absences were excused or unexcused.

Habitual truant. A school-age child who is in grade 7 or above and is at least 12 years old, is subject to compulsory-education requirements, and either is truant at least 20 days during one school year or fails to cooperate with school efforts required by Utah Code § 53G-6-206.

Intervention. A series of nonpunitive, increasingly frequent and individualized activities designed to build trusting relationships among teachers, students, and parents; improve attendance and academic outcomes; and reduce negative behavior referrals. Interventions may include mentorship, connection to community resources, individualized or small-group academic support, and instruction in executive-function skills.

Learner-validated program. A program that meets the definition in Utah Code § 53F-2-102 and uses a written continuing-enrollment measurement.

Parent. A custodial parent, legally appointed guardian, or other person exercising authority over the minor as defined by Utah law.

School-age child. means a non-emancipated minor who is at least six years old but younger than 18 years old, as defined by Utah Code § 53G-6-201. For purposes of attendance recording, family notification, and supportive intervention under this policy, "student" includes every child enrolled in a District school, including a kindergarten student who is younger than six.

Tardy. Arrival after the designated start time for a class period or instructional day, as established by school procedure.

Truant or truancy. A condition in which a school-age child, without a valid excuse, is absent, for at least half of the instructional day, if the child is enrolled in an attendance-validated program; or for the applicable period established in the District's continuing-enrollment policy, if the child is enrolled in a learner-validated program. A school-age child may not be considered truant more than once during a single day. *Utah Code § 53G-6-201(17).*

Truant minor. A school-age child subject to Utah Code § 53G-6-202 or § 53G-6-203 who is truant.

Valid excuse. A reason recognized by Utah Code § 53G-6-201, Utah Code § 53G-10-205, R277-607, an IEP or Section 504 plan, or this policy, as further stated in Section 3.

3. VALID EXCUSES AND DOCUMENTATION

(a) A valid excuse includes:

- **(1)** mental or physical illness, regardless of whether a medical professional's documentation is supplied;
- **(2)** the student's mental or behavioral health;
- **(3)** a family death;
- **(4)** an approved school activity or an absence resulting from a suspension;
- **(5)** an absence permitted by the student's IEP or Section 504 accommodation plan;
- **(6)** an absence authorized by Utah Code § 53G-10-205 or § 53G-6-803(5);
- **(7)** competition in a rodeo qualifying under Utah Code § 53G-6-201;
- **(8)** any reason a parent provides if the student maintains a cumulative GPA of at least 2.0, including qualifying mountain-biking or shooting-sports club events or participation in a qualifying Utah State University youth-development program; and
- **(9)** another excuse the Board, District, or school establishes as valid, including a medical appointment, court appearance, family emergency, religious observance, or other circumstance approved by the principal or designee.

(b) A parent's acknowledgment alone does not make an absence excused unless the reason falls within Subsection (a), including the GPA-based provision, or another excuse adopted locally.

(c) The District may request information reasonably necessary to provide an accommodation, determine eligibility for homebound services, or administer an IEP or Section 504 plan. It shall not classify an illness as unexcused solely because the student or parent did not provide documentation from a medical professional.

(d) Parents should notify the school as soon as reasonably possible of a student's absence and the reason for the absence. A school may establish reasonable procedures and timelines for providing notice; however, a delay in notice does not, by itself, invalidate a reason that Utah law requires the District to recognize as a valid excuse.

(e) The District shall maintain accurate and timely attendance records, including the excused or unexcused status of each absence, and shall submit required daily student-data updates through UTREx in accordance with R277-419 and R277-484. If information received after an initial attendance entry establishes a valid excuse, the District shall promptly correct the student information system and include the corrected information in the next practicable UTREx update.

4. ATTENDANCE EXPECTATIONS AND RECORDS

(a) Students shall attend each assigned class or instructional activity and arrive on time unless excused or exempt under law.

(b) Each school shall complete at least one attendance check each instructional day and shall maintain attendance records sufficient to identify full-day, partial-day, and class-period absences accurately. The Superintendent may establish additional attendance-check procedures appropriate to elementary and secondary school schedules.

(c) Students arriving after the school day begins shall check in, and students leaving before dismissal shall check out, in accordance with school procedure. Emergency departures may be approved by an administrator pending reasonable parent confirmation.

(d) Tardies shall be recorded and addressed separately from absences. Consistent with Utah Administrative Rule R277-607-2(1)(b), multiple tardies may not be accumulated, aggregated, or converted into an absence for purposes of determining truancy. Accordingly, tardies may not be used to satisfy the statutory thresholds for a notice of compulsory education violation, notice of truancy, habitual-truancy determination, or truancy referral. Nothing in this subsection prevents a school from addressing repeated tardiness through supportive interventions or other lawful school procedures that do not treat the tardies as an absence or truancy.

(e) A school-sponsored activity is a valid excuse. Schools shall use attendance codes that distinguish approved activities from unexcused absences and shall provide reasonable opportunities to complete missed work.

(f) The District shall maintain accurate and timely enrollment, attendance, membership, excuse-status, entry-date, and exit-date information in its student information system.

5. FAMILY NOTIFICATION AND POLICY PUBLICATION

(a) The school shall notify a parent within two instructional days after an unexcused absence. The notice shall include the student's total unexcused absences for the school year.

(b) The District shall publicize this policy, and the appeals process through District and school websites, student or family handbooks, registration materials or parent letters, and other reasonable communication methods.

(c) Communications shall be accessible to individuals with disabilities and, when required by law or necessary for meaningful access, provided in a language the parent understands.

6. DATA REVIEW AND TIERED INTERVENTIONS

(a) The District and each school shall regularly review attendance data to identify students at risk of chronic absenteeism and shall implement tiered interventions appropriate to the student's circumstances.

(b) Tier 1—Universal prevention. Schools shall establish welcoming and safe learning environments, communicate expectations, recognize improved attendance without penalizing students for circumstances beyond their control, monitor data, and connect families with general resources.

(c) Tier 2—Early targeted support. When a pattern of absence or tardiness emerges, school staff shall make timely personal contact, seek to identify barriers, consider parent-proposed alternatives, and develop proportionate supports. Supports may include an attendance plan, mentoring, counseling, academic assistance, transportation or health-resource coordination, and schedule or curriculum adjustment.

(d) Tier 3—Intensive individualized support. For chronic or escalating absenteeism, the school shall use an individualized, case-managed plan; coordinate with the student and family; monitor progress frequently; and, when appropriate, engage community, health, housing, social-service, youth-service, or other agencies. An IEP, Section 504, McKinney-Vento, or student-support team shall be convened when required or appropriate.

(e) As reasonably feasible, interventions shall include the efforts listed in Utah Code § 53G-6-206, including counseling, appropriate statutory notices, necessary curriculum or schedule adjustment, consideration of parent alternatives, lawful attendance-based grading, attendance monitoring, voluntary truancy mediation, and a resource list upon parent request.

(f) Interventions shall be nonpunitive, increasingly frequent and individualized, documented in the student information or case-management system, and evaluated for effectiveness. Nothing prohibits reasonable school discipline that is separately authorized by law and affords required due process.

7. GRADES 1–6: NOTICE OF COMPULSORY EDUCATION VIOLATION

(a) An authorized official may issue a notice of compulsory education violation only to the parent of a student in grades 1 through 6 who has been truant at least five times during the school year.

(b) The notice shall: direct the parent to meet and cooperate with designated school authorities; identify those authorities; contain the misdemeanor warning required by Utah Code § 53G-6-202; and be served personally or by certified mail.

(c) The District shall maintain the notice, resulting referrals, and general outcomes. A violation shall be reported to the appropriate county or district attorney as required by law.

(d) If, after issuance of the notice, school personnel have reason to believe the parent failed to make a good-faith effort to ensure an appropriate education, the issuer shall make the report to the Division of Child and Family Services required by Utah Code § 53G-6-202 and include the information specified there.

8. GRADES 7–12: NOTICE OF TRUANCY

(a) An authorized official may issue a notice of truancy only after a student who is at least 12 years old and in grade 7 or above has been truant at least five times during the school year.

(b) The notice shall direct both the student and parent to meet with school authorities and cooperate in securing regular attendance, and it shall be mailed to or served on the parent.

(c) The student or parent may contest the notice by following the Appeals section of this policy. The District shall maintain the notice, resulting referrals, and general outcomes.

(d) The District may address attendance concerns before five truancies through supportive actions that do not conflict with law.

9. HABITUAL TRUANCY AND EXTERNAL REFERRALS

(a) A student is not a habitual truant unless the definition in Section 2 is satisfied. Prior-year absences may inform supportive planning but shall not be carried forward to satisfy a current-year statutory threshold.

(b) When a student is alleged to be habitually truant, the school administrator, designee, or school resource officer shall first refer the student to an evidence-based alternative intervention authorized by Utah Code § 53G-8-211, including truancy mediation, a youth-services center, a certified youth court or comparable restorative-justice program, or another qualifying intervention.

(c) If the student refuses to participate, the student may be referred for prevention and early-intervention youth services as authorized by law.

(d) A referral to law enforcement or court for habitual truancy may occur only when the student was previously alleged to be habitually truant at least twice during the same school year and was referred to an evidence-based alternative intervention or youth services for at least two prior habitual-truancy episodes.

(e) For any court or law-enforcement referral, the school shall appoint a representative who is not the school resource officer to continue engaging the student and family and shall provide the records and intervention information required by Utah Code § 53G-8-211.

10. EDUCATIONAL NEGLECT AND CHILD-WELFARE REPORTING

(a) Absence, chronic absenteeism, or elementary grade placement alone does not establish educational neglect. The District shall apply the standards, procedures, and defenses in Utah Code §§ 53G-6-202 and 53G-6-210 and applicable child-welfare law.

(b) An allegation based solely on absence may not be sustained unless the absences are without a valid excuse and without good cause for more than 10 consecutive instructional days or more than one-tenth of the applicable school term, together with the other statutory requirements.

(c) Nothing in this section limits an employee's independent duty to report suspected abuse or neglect under otherwise applicable mandatory-reporting law.

11. LEARNER-VALIDATED PROGRAMS AND CONTINUING ENROLLMENT

(a) The Superintendent shall maintain a written learner-validated enrollment procedure that identifies the continuing-enrollment measurement for each applicable program and complies with Utah Code, R277-419, and state data standards.

(b) The procedure shall document continuing-enrollment status at least once every 10 consecutive school days and may use logins, instructional contact, engagement time, completed work, or progress toward academic goals. The procedure shall distinguish attendance, engagement, and academic performance.

(c) When a student fails to meet the continuing-enrollment measurement, the District shall promptly attempt engagement, provide tiered support, and accurately adjust membership records as required by R277-419.

12. MEMBERSHIP, WITHDRAWAL, AND STUDENTS WITH DISABILITIES

(a) Under R277-419-5, ten consecutive unexcused absences or ten consecutive school days without required engagement may make a student ineligible to be counted in membership. Loss of membership eligibility does not, by itself, constitute withdrawal or termination of enrollment. Before recording a withdrawal, the District shall verify and document the student's appropriate exit status and comply with applicable enrollment, compulsory-education, dropout-prevention, and special-education requirements.

(b) The District shall maintain the enrollment of a student with a disability and continue to provide a free appropriate public education even when the student has not attended or engaged during the prior 10 consecutive days. Membership may be continued for the period authorized by R277-419 when documented location and engagement efforts are underway.

(c) Attendance interventions and consequences shall be implemented consistently with the student's IEP or Section 504 plan and shall not be used to avoid child-find, evaluation, accommodation, homebound-service, or FAPE obligations.

13. APPEALS

(a) A student or parent may contest a notice of truancy, notice of compulsory education violation, attendance classification, attendance-based grade consequence, or disciplinary action imposed under this policy.

(b) The appeal shall be submitted in writing to the principal within 10 school days after notice of the challenged action. If the principal issued the action, the Superintendent shall designate another impartial administrator. The reviewer shall consider attendance data, excuse documentation, interventions, the student's written response, and applicable IEP or Section 504 provisions, and shall issue a written decision within 10 school days when reasonably practicable.

(c) The student or parent may appeal the school-level decision to the Superintendent or designee within 10 school days and may appeal that decision to the Board within 15 calendar days. The Board may appoint a hearing officer or committee and shall protect student privacy as required by law.

(d) The District may accept a late appeal for good cause. Attendance records shall continue to be maintained during an appeal, but a contested discretionary consequence should be stayed until decision unless immediate action is required by law or student safety.

14. RECORDS, REPORTING, TRAINING, AND OVERSIGHT

(a) The District shall maintain records of statutory notices, referrals, interventions, outcomes, and appeals in accordance with the District's records-retention schedule, FERPA, GRAMA, and student-data-privacy law. Records shall not be retained in a cumulative file longer than authorized by the retention schedule.

(b) The District shall annually report absences with a valid excuse separately from absences without a valid excuse, as required by Utah Code and State Board rule.

(c) The District shall conduct an annual internal review of attendance-data accuracy and shall correct identified deficiencies. If state data-quality standards are not met, the District shall comply with the corrective-action requirements of Utah Code § 53G-6-214.

(d) Relevant employees shall receive annual training on attendance recording, valid excuses, notification, interventions, notices, appeals, referrals, disability and homelessness protections, and data privacy. The Superintendent shall promote consistent implementation across schools.

(e) At least annually, the Board shall review relevant attendance and chronic-absence data; evaluate intervention effectiveness; consider disparities and barriers; ensure adequate resources for monitoring and intervention; and approve policy changes in a public meeting.

15. SCHOOL PROCEDURES AND ADMINISTRATION

(a) The Superintendent may issue administrative procedures, forms, attendance codes, intervention guides, and notice templates consistent with this policy. School procedures may address local operations but may not narrow a valid excuse, alter a statutory threshold, eliminate an appeal, or authorize a referral prohibited by law.

(b) The Superintendent shall review procedures and templates after each legislative session and whenever the State Board amends an applicable rule and shall bring required policy changes to the Board promptly.

LEGAL REFERENCES

Utah Code Title 53G, Chapter 6, Part 2, including §§ 53G-6-201 through 215

Utah Code § 53G-8-211, Responses to School-Based Behavior

Utah Code § 53G-9-804, Chronic Absenteeism Prevention and Intervention

Utah Code § 53G-10-205, Parent Rights—Alternative Academic Accommodations

Utah Administrative Code R277-607, Absenteeism and Truancy Prevention

Utah Administrative Code R277-419, Pupil Accounting

Individuals with Disabilities Education Act; Section 504 of the Rehabilitation Act; McKinney-Vento Homeless Assistance Act