



# Box Elder School District

960 South Main  
Brigham City, Utah

Revised Budget  
2016-2017

&

Tentative Budget  
2017-2018

June 2018

Prepared May 17, 2017

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**Box Elder School District  
Budget Revision June 2016-17  
Preliminary Adoption 2017-2018**

**Introductory Section**

***BOARD OF EDUCATION***

Wade Hyde	President
Nini Anderson	Vice President
Connie Archibald	Member
Lynn Capener	Member
Karen Cronin	Member
Nancy Kennedy	Member
Bryan Smith	Member

***ADMINISTRATION***

Dr. Ronald Tolman	Superintendent (2016-17)
Steve Carlsen	Superintendent (2017-18)
Terry Jackson	Assistant Superintendent Personnel
Darin Nielsen	Assistant Superintendent Curriculum
Rodney Cook	Business Administrator
Keri Greener	Director Testing
James Christensen	Director Facilities Management
Kim Lynch	Coordinator Student Services
Alan Shakespeare	Coordinator Technology (2016-17)
John Nielsen	Coordinator Technology (2017-18)
Darrell Eddington	Secondary Curriculum Specialist & Applied Technology
Jean Cannon	Supervisor Transportation (2016-17)
Keevin Nelsen	Supervisor Transportation (2017-18)
Jordan Bryant	Supervisor School Lunch

## Executive Summary

Box Elder School District is an independent entity consolidated in 1907 for the purpose of public education. The school district is governed by a Board of Education that is elected by the public. The district boundaries cover all of Box Elder County in northwestern Utah, with the major cities being Brigham City and Tremonton City. The district serves approximately 11,500 Students.

## Budget Presentation

Budgets are presented on a modified accrual basis of accounting for all governmental fund types, which include the following:

Fund #	Name
10	General Fund (M & O)
21	Student Activity
26	Redevelopment Agency Recognition Fund
31	Debt Service (Bond)
32	Capital Outlay (Capital Projects)
49	School Lunch
50	Municipal Building Fund

Other Funds included in the budget are as follows:

(Primarily Fiduciary Funds)

75	Foundation Fund
76	Agency Fund

A budget of all estimated revenues and expenditures for the school district is required by law. The budget functions as the operational guide for the fiscal year, and as more information becomes available, the budget is revised following board policies and state law. State law requires that all funds balance. The business department continually monitors expenditures and meets with directors to maintain control and facilitate communication with departments on revenue and expenditures.

## Budget Development

Budget development begins as soon as the final balances are verified by the audit. The formal process begins the end of March as numbers from the legislature are published by the Utah State Office of Education. The District Administrative Team collaborates on developing the initial draft of the budget assuring legality and congruency with established school district mission and goals. In the meantime, the District Administrative Team negotiates with employee groups. Requirements are balanced against resources and the initial budget is consolidated.

As required by state law, the initial budget is on file for public perusal for 10 days before board adoption. The budget is officially adopted at a public hearing in June. If a tax increase is requested, the public hearing takes place in August which is required by law. Once adopted, the document becomes the official budget and the district's operating plan.



## Revenue

Box Elder School District receives 49% of its total revenues from the state, 44% from local taxes and fees, 7% from the Federal Government. (2016 audited figures, All Funds) (See Exhibit I)

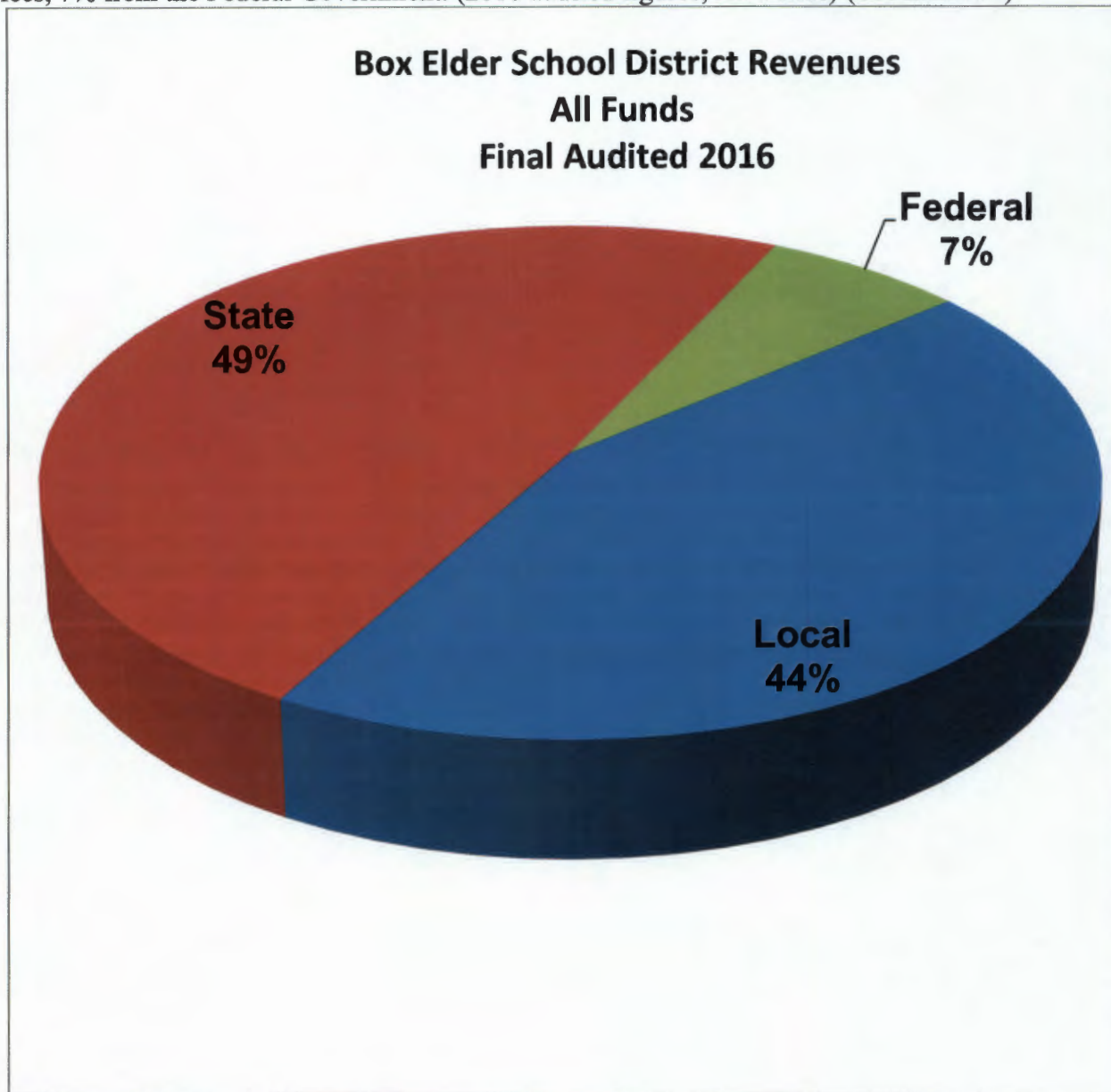


Exhibit I

The state allocation will be \$3,311 per weighted pupil unit for the 2017-18 school year. Allocations from other sources are typically restricted in use for specific programs. Projected interest earnings will be budgeted at 1% for this school year.

## Expenditures

Expenditures are largely committed to human resources for instruction and support in education. Salaries make up 43.93% of total spending, benefits 19.51%, supplies 9.81%, purchased services 11.83%, property 3.56%, and other including debt 11.36% (2016 audited figures, All Funds, See Exhibit II)

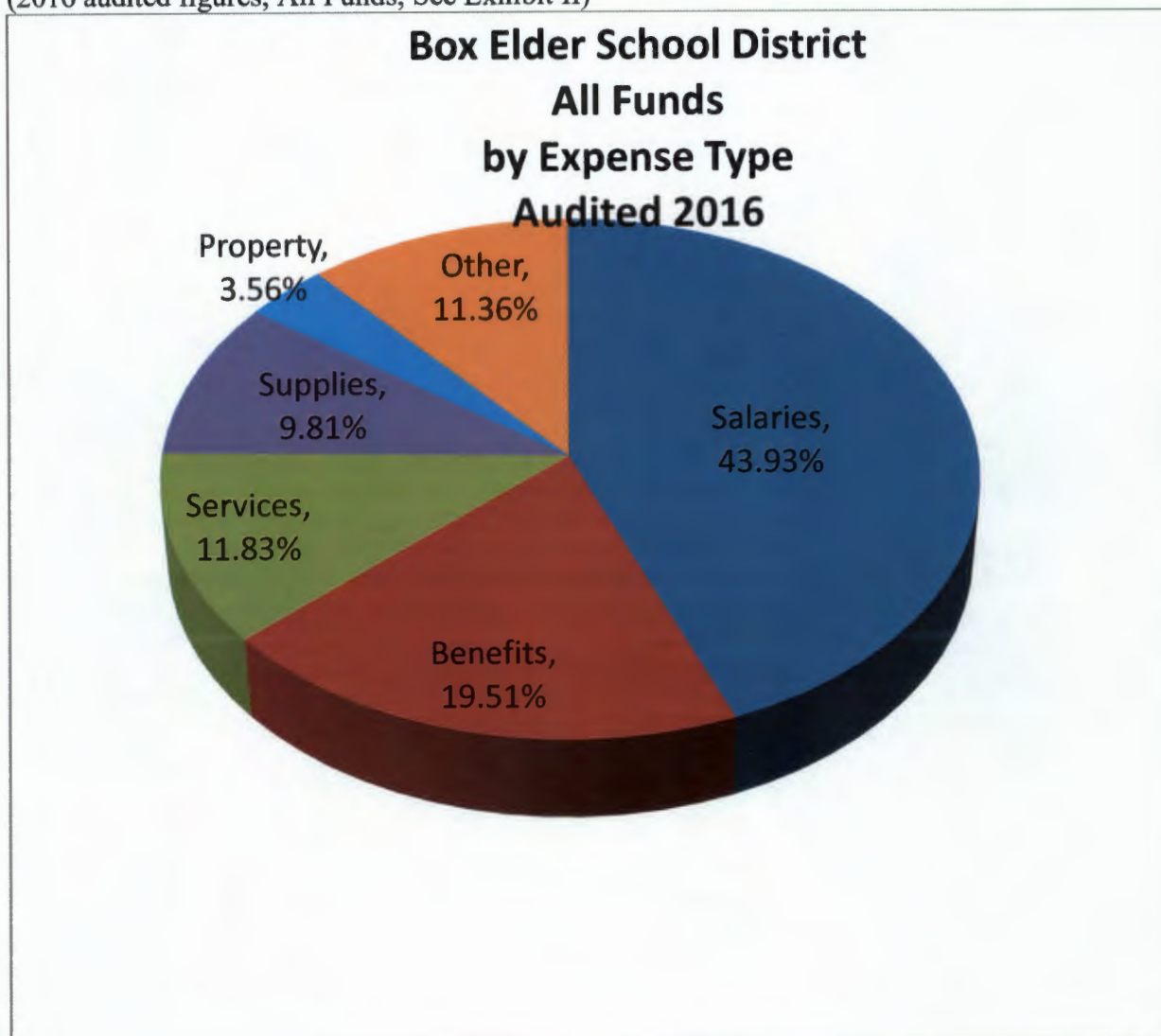


Exhibit II

These numbers include the one time refunding expenditures for General Obligation Bond Debt.

## Fund Balances

At the end of the year, any unspent state program balances are required by law to be set aside for future spending in that program. The allowed balances are regulated by the program requirements. These balances are referred to as Restricted Fund Balances because they have been earmarked and restricted for future use for the specific programs and cannot be spent for general education. Committed Fund Balances are funds set aside by the board for designated purposes and Assigned Fund Balances are funds set aside by management for restricted purposes.

## Fund Balance and Retained Earnings

The Unassigned Fund Balance refers to the balance in the fund after receiving all revenue and paying out expenditures or Retained Earnings. This balance can be allocated to the emergency reserve or other reserves as authorized by the board. Any unallocated funds are budgeted into the next year's budget in the same fund.

## Student Count and WPU

The State of Utah pays a base equal amount of money per student to assure equal access to education for all students. Therefore, Box Elder School District is guaranteed a base amount per student even though the tax revenue in our county does not raise that much money. The district is expecting to receive approximately 36 million dollars in equalization money for the 2018 year, about \$6 million of which is local taxes. The district's enrollment has decreased from 11,400 students in the mid 1990's, to 10,500 in 2003; rebounding with a fall enrollment of 11,572 (October 1, 2016). The state fall enrollment estimate is 11,684 (October 1, 2017), which represents .9% growth over the fall enrollment of 11,572 (October 1, 2016). The budget for 2018 is built on 10,895 Weighted Pupil Units (WPU) with an increase of 101 WPU's from 2017 estimates. (Kindergarten students are counted at .55 of one WPU.) These estimates come from the Minimum School State Estimate Book April 2017.

## Property Taxes

The budget was built on a valuation of \$3.934 billion in Box Elder County, excluding redevelopment. Each year the district must determine a "certified tax rate" based on the assessed valuation estimate provided by the State Tax Commission. The certified tax rate is that rate which provides the same property tax revenue as was collected during the current year, plus taxes on new growth in the county. The approved tax rate for 2017 was .008291 or \$8.29 per \$1000 of assessed valuation. Since homeowners receive a 45% discount on property taxes, the owner of a \$100,000 primary residence will pay an estimated \$456 in property taxes for schools. It is currently estimated that .001675 or \$1.675 per \$1,000 of this total will be required by the state as a basic rate for education throughout the state. This is a decrease from .001695 from last year. This is part of the equalization formula for the Weighted Pupil Unit in Utah.

## Capital Projects

The budget for the 2017-18 year includes a new North Support Services Center for transportation, school lunch and computer services support. Other capital costs will include an addition of classrooms to Adele Young Intermediate School and preliminary costs for a new Tremonton Elementary School. Also included in the Capital Outlay Fund budget are expenses for ongoing building maintenance, bus, computer and other equipment replacement.

## School District General Financial Information 2017-18

In 2018 the state increase in WPU funding is set at 4%. Employees will receive a 5% Cost of Living increase, steps and lanes, and the value of the 8% increase in insurance premiums. **One more professional development day will also be added to the teacher's contract in 2018 bringing the total teacher work days to 188. Two days of professional development were added in 2017 to replace parent teacher conference compensation days. These days are added to the school calendar in 2017-18 year to bring the school days up to 180 from 178.**



## Budget Highlights for the 2017-18 Fiscal Year

The budget presented includes the following items:

- Revenue from the state as outlined below plus federal and local revenue.
- Pickup of the district portion of retirement for employees in the old Utah State Contributory Retirement System.
- The addition of a Building Maintenance Position.
- Steps and lanes for all qualifying employees and a 5 % cost of living allowance with the district paying the increased cost of health and accident insurance.
- A one-time bonus of 1% of salary for HSA funding for all Health and Accident Eligible Employees.
- Two extra days to be added to school.
- The lease payment for the Municipal Building Authority subsidized QZAB(Qualified Zone Academy Bonds) for a portion of the Fielding Elementary School financing.
- 5% increase in the cost of utilities and fuel

## Utah Legislative Highlights

The following are major estimated increases or decreases to Box Elder School District general fund:

- WPU reimbursement increase to \$3,311 (3.99% increase over last year)
- Add on funding now matches the regular WPU so the increase is the same.
- Special Education overall increase \$321,588 (5.2% increase)
- State CTE with an increase of \$106,262 (5.2 % increase)
- The net overall increase in state funding appears to be \$2,450,761 a 4.2% increase when program increases are included.

## Federal Revenue

With a new administration it is unknown what federal funding levels will be in the future. This budget assumes they will be about the same as last year, which included lower revenues from sequestration.

# Organizational Section

## District Entity

The legal name of the district is Box Elder County School District, but to prevent confusion with county government the district uses Box Elder School District as the official name.

The boundaries are the Box Elder County lines bordered by Idaho on the north, Nevada on the west, Cache County on the east and Tooele and Weber Counties on the south. The school district is a separate entity with seven board members elected by represented districts in general elections to govern the school district.

School districts were created by Article X, Section 6 of the Constitution of the State of Utah, which was passed by a vote of the people on the first Tuesday of November, 1875, and accepted by the United States Government on January 4, 1896. In 1907 Box Elder County schools were consolidated into one district. The laws of the State of Utah give the district all of the usual corporate powers that would distinguish it as being legally separated from Box Elder County and the State of Utah and any of its other political subdivisions.

The laws of the State of Utah give the district the power to levy taxes, determine fees and other charges approve and modify budgets, and issue debt without approval from any other government. There are some ministerial approvals required of Box Elder County and the Utah State Tax Commission for the purpose of assuring that the district has followed the law regarding budgeting and assessing taxes, but there are no substantive approvals required. The district is also subject to the general oversight of the Utah State Board of Education, including a budget approval process that is compliance oriented and is more ministerial in nature than substantive.

The district serves a general population of 53,139 in 5,745 square miles. The district consists of twenty two schools. The enrollment is 11,572 (fall of 2016). The five largest taxpayers in Box Elder County are: (2016 Property Tax Paid including RDA increments)

Taxpayer	Amount
(1) Ruby Pipeline, LLC	\$4,782,392
(2) Pacificorp	\$3,342,340
(3) Proctor and Gamble	\$2,803,466
(4) Autoliv ASP, INC	\$1,870,698
(5) MOM Brands	\$1,392,798

All financial activity in the district is segregated by fund. A fund is a fiscal and financial entity each with its own assets, liabilities, and residual equity or balance. Generally accepted accounting standards have defined and classified funds as a national standard used by government agencies.

The district has three main fund categories: Governmental, Proprietary and Fiduciary Funds. Governmental Funds are the usual governmental services financed by taxes, including state and federal aid. Proprietary Funds are for business-type activities. This is the School Food Service Fund. Fiduciary Funds are held by the government as a trustee or agent for some other entity or group. This includes the

Foundation and Agency Fund. The four Governmental Funds used by the district are General, Student Activity, Debt Service and Capital projects.

Revenues are classified by fund, program, location, and source. The three main divisions of revenue are Local, State, and Federal sources.

Expenditures are classified by fund, program, location, function, and object. All revenues and expenditures are reported on an accrual basis of accounting, meaning they are recognized when the transaction takes place and the money is available within 60 days from the end of the year. Long term physical assets are not depreciated on the governmental statements but will be shown in The Box Elder School District Annual Financial Report in the notes section under Capital Assets as well as inclusion under the non-governmental statements.

#### Administration and Organization:

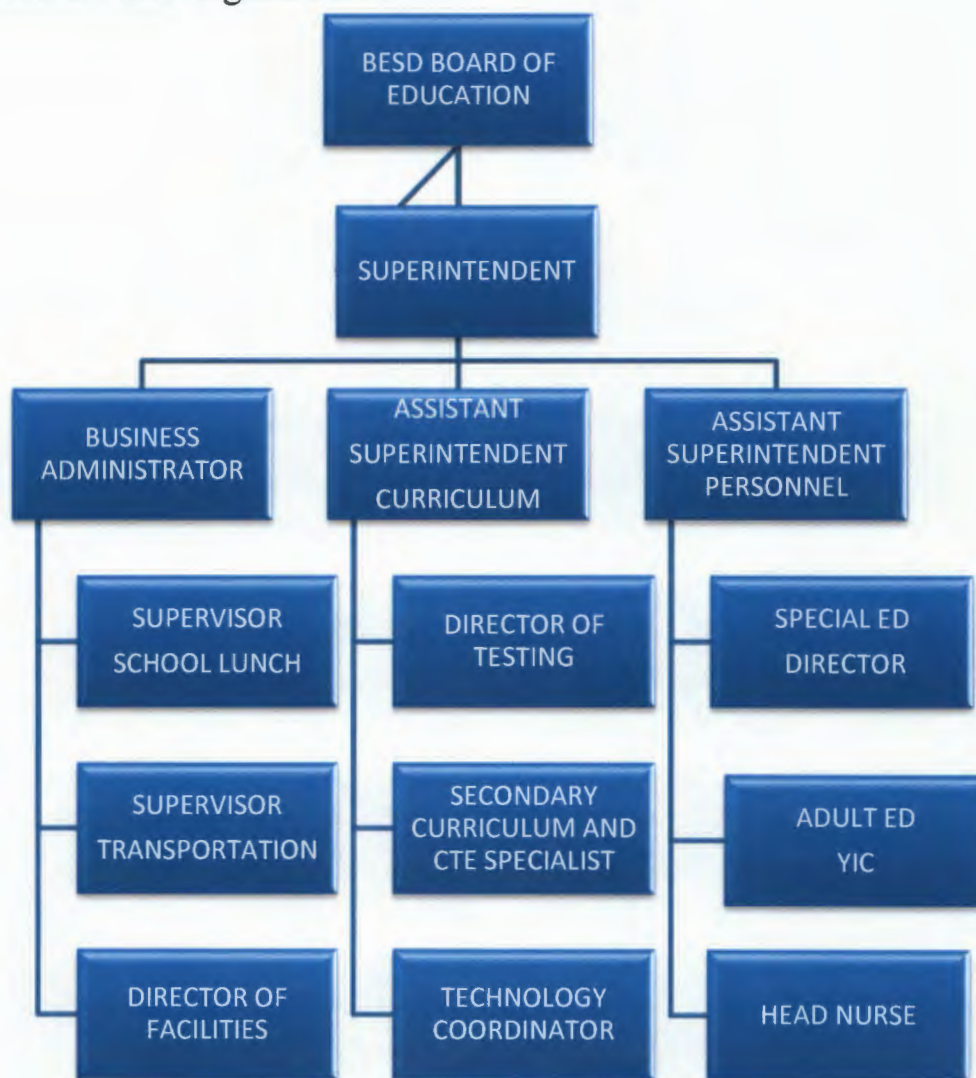


Exhibit III

## **District Mission**

*The mission of Box Elder School District is to provide all community members learning opportunities which develop skills, knowledge and attitudes necessary to become contributing members of society; and do this by utilizing available resources and creation productive partnerships.*

## **I. SIGNIFICANT LAWS AFFECTING THIS BUDGET**

The following is a summary of the significant provisions of the laws of the State of Utah applicable to Utah school district budgets. This budget is adopted in compliance with these legal requirements.

### **53A-19-101. Superintendent of the School District as Budget Officer - School District Budget**

1. The superintendent of each school district is the budget officer of the district.
2. Prior to June 1 of each year, the superintendent shall prepare and file with the local school board a tentative budget. The tentative budget and supporting documents shall include the following items:
  - the revenues and expenditures of the preceding fiscal year;
  - the estimated revenues and expenditures of the current fiscal year;
  - an estimate of the revenues for the succeeding fiscal year based upon the lowest tax levy that will raise the required revenue, using the year's taxable value as the basis for this calculation;
  - a detailed estimate of the essential expenditures for all purposes for the next succeeding fiscal year; and
  - the estimated financial condition of the district by funds at the close of the current fiscal year
3. The tentative budget shall be filed with the district business administrator for public inspection at least 10 days prior to the date of its proposed adoption by the local school board.

### **53A-19-102. Local School Boards Budget Procedures**

1. Prior to June 22 of each year, each local school board shall adopt a budget and make appropriations for the next fiscal year. If the tax rate in the proposed budget exceeds the certified tax rate defined in Subsection 59-2-924(2), the board shall comply with the Tax Increase Disclosure Act in adopting the budget.
2. Prior to the adoption of a budget containing a tax rate which does not exceed the certified tax rate, the board shall hold a public hearing on the proposed budget. In addition to complying with Title 52, Chapter 4, Open and Public Meetings, in regards to the hearing, at least 10 days before the public hearing the board shall do the following:



- publish a notice of public hearing
  - file a copy of the proposed budget with the board's business administrator for public inspection at least ten days prior to the hearing; and
  - post the proposed budget on the school district's internet website with notification of how to access it in the above notice
3. The board shall file a copy of the adopted budget with the State Auditor and the State Board of Education.

#### **53A-19-103. Undistributed Reserve in School Board Budget**

1. A local school board may adopt a budget with an undistributed reserve. The reserve may not exceed 5% of the maintenance and operation budget adopted by the board in accordance with a scale developed by the State Board of Education. The scale is based on the size of the school district's budget. (Box Elder School District currently has \$3,120,000 in emergency reserve which equates to 3.8% of the 2018 proposed General Fund Budget.)
2. The board may appropriate all or a part of the emergency reserve made to any expenditure classification in the maintenance and operation budget by written resolution adopted by a majority vote of the board setting forth the reasons for the appropriation. The board shall file a copy of the resolution with the Utah State Board of Education and the Utah State Auditor.
3. The board may not use emergency reserves in the negotiation or settlement of contract salaries for school district employees.

#### **53A-19-104. Limits on Appropriations – Estimated Expendable Revenue**

1. A local school board may not make any appropriation in excess of its estimated expendable revenue, including undistributed reserves, for the following fiscal year.
2. In determining the estimated expendable revenue, any existing deficits arising through excessive expenditures from former years are deducted from the estimated revenue for the ensuing year to the extent of at least 10% of the entire tax revenue of the district for the previous year.
3. In the event of financial hardships, the board may deduct from the estimated expendable revenue for the ensuing year, by fund, at least 25% of the deficit amount.
4. All estimated balances available for appropriations at the end of the fiscal year shall revert to the funds from which they were appropriated and shall be fund balances available for appropriation in the budget of the following year.
5. A local school board may reduce a budget appropriation at its regular meeting if notice of the proposed action is given to all board members and the district superintendent at least one week prior to the meeting.
6. An increase in an appropriation may not be made by the board unless the following steps are taken:
  - the board receives a written request from the district superintendent that sets forth the reasons for the proposed increase;

- notice of the request is published in a newspaper of general circulation within the school district at least one week prior to the board meeting at which the request will be considered; and
- The board holds a public hearing on the request prior to the board's acting on the request.

#### **53A-19-106. Warrants Drawn by Business Administrator**

The business administrator of a local school board may not draw warrants on school district funds except in accordance with and within the limits of the budget passed by the local school board.

#### **53A-19-107. Emergency Expenditures**

This chapter does not apply to appropriations required because of emergencies involving loss of life or great loss of property.

#### **53A-19-108. Monthly Budget Reports**

1. The business administrator of each local school board shall provide each board member with a report on a monthly basis that includes the following information:
  - the amounts of all budget appropriations;
  - the disbursements from the appropriations as of the date of the report; and
  - The percentage of the disbursements as of the date of the report.
2. A copy of the report shall be available for public review.

## **II. BUDGET DEVELOPMENT AND ADMINISTRATION POLICIES**

The following budget policies of the Board of Education guide the preparation and administration of this budget.

### **A. Operating Budget Policies**

- The district will cover current expenditures with current revenues. The district will avoid budgetary procedures that cover current expenditures at the expense of meeting future years' expenditures, such as postponing expenditures, accruing future years' revenues, or rolling over short-term debt.
- The budget will provide for adequate maintenance of capital, plant, equipment, and for orderly replacement of equipment.
- The district will prepare monthly reports comparing actual revenues and expenditures to budgeted amounts.
- Where possible, the district will integrate performance measurement and productivity indicators with the budget.

- The district will continue its policy of budgeting for indirect costs in every program to insure that full costs are reflected in every program and fund budget.

## **B. Capital Improvement Budget Policies**

- The district will develop and administer a multi-year plan for capital improvements.
- The district will budget for major capital projects in accordance with the priorities of the Board of Education.
- The district will coordinate development of the capital improvement budget with development of the operating budget. Future operating costs associated with new capital improvements will be projected and included in operating budgets.
- The district will maintain all assets at a level adequate to protect the district's capital investment and to minimize future maintenance and replacement costs.
- The district will identify the estimated costs and potential funding sources for each capital project proposal before it is submitted to the board for approval.
- The district will restrict any new or replacement construction to be consistent with state guidelines for school building utilization.
- The district will determine the least costly financing method for all new projects.

## **C. Debt Management Policies**

- The district will confine long-term borrowing to capital projects and purchases of equipment as required by law.
- When the district finances capital projects by issuing bonds, it will pay back the bonds within a period not to exceed the expected useful life of the asset acquired.
- The district will try to keep the average maturity of general obligation bonds at or below twenty years.
- Total general-obligation debt will not exceed the legal bonding capacity.
- The district will not use long-term debt for current operations.
- The district will meet all debt service obligations when due.
- The district will retire tax and revenue anticipation debt annually.
- The district will maintain communication with bond rating agencies about its financial condition. The district will follow a policy of full disclosure in every financial report and official statement.
- The district will provide to the capital markets ongoing disclosure of annual financial information and material events that may affect the district's financial strength.

## **D. Revenue Estimation Policies**

- The district business administrator will estimate annual revenues by an objective, analytical process. The district will not include revenue in the budget that cannot be verified with documentation of its source and amount.

**E. Fund Balance and Reserve Policy**

- In order to maintain and protect the long term financial capacity of the district, total fund balance and reserves in the General Fund will be maintained at a responsible level as directed by the board.

**F. Accounting, Auditing, and Financial Reporting Policies**

- The accounting system will report financial information, on a basis consistent with General Accepted Accounting Principles, as established by the Governmental Accounting Standards Board.
- Regular monthly and annual financial reports will present a summary of financial activity by fund.
- An independent certified public accounting firm will be selected by the Board of Education and will perform an annual audit, and will publicly issue their opinion on the district's financial statement.

**G. Control Procedures**

- While there is no known fraud prevention guarantee; the following procedures reviewed the school district's independent auditors, will assure that collusion and/or fraud have to take place in order for the district to lose money. These procedures will protect the district from some of the more common types of fraud. Other suggestions or input on protecting the school district funds are certainly welcome.
- All checks are cut through the regular accounts payable channels that include:
  1. The payable voucher with all documentation is submitted by end user to the school or location secretary.
  2. The principal reviews the request and approves the voucher by signing it.
  3. The voucher is also reviewed and signed by the program director. All vouchers require the signature of two administrators.
  4. The accounts payable clerk then checks extensions, account number, invoice and receiving copy, as well as any documentation for the reimbursement.
  5. The check stock is blank and only available to the accounts payable clerk, and the bank information is coded at printing.
  6. The accounts payable clerk, backup clerk and Business Administrator are the only ones with the password for printing checks.
  7. The checks are cleared through bank reconciliation by the Business Administrator monthly as part of the bank reconciliation.
  8. All accounts payable voided checks are done by the Payroll Clerk.
- Standard district receipting procedures include the following:
  1. All receipts are received and listed by the Receptionist.
  2. Deposit slips are prepared by the Purchasing Clerk.
  3. The money is then deposited by the Accounts Payable Clerk at least twice weekly.
  4. The Purchasing Clerk reviews, balances, and enters the receipts on the books.



5. The Payroll/Fixed Asset Clerk receives the list of checks and cash from the receptionist and the receipt for the deposit from the Accounts Payable Clerk, which are compared for consistency.

6. The bank statements come to the Business Administrator who reconciles the statements with the general ledger by the fifteenth of the month.

- Payroll and Personnel procedures:

1. All payroll additions and changes come from the personnel office on a form signed by the Assistant Superintendent of Personnel.

2. Annually a list of all employees by program is sent to the directors who are asked to review it carefully and sign it and return it to the payroll office. Any questions about personnel are resolved promptly.

3. Undeliverable W-2's are reviewed by the personnel office, the employee is contacted and corrections are made so they can be sent to the employee.

4. Annually an audit confirmation sheet is sent to all full time employees detailing pay, benefits, and leave balances. They check for accuracy, sign and return to the personnel office.

5. All pay vouchers and electronic time requests are signed or electronically approved by the Principal, then the Program Director.

6. Payroll vouchers and electronic time requests are reviewed by Payroll Clerk for accuracy, overtime, and hours worked compared to hours allowed per week.

7. All substitute vouchers are electronically matched to leave requested for teachers or employee they worked for. All payroll payments are direct deposit (ACH) through the main account which is reconciled by the Business Administrator.

- General procedures:

1. Bank transfers can only be done by the Payroll Clerk and require an approving signature by the Business Administrator.

2. All journal entries require two signatures.

3. Purchasing is decentralized requiring school departments and schools to get initial bid quotations on purchases under \$10,000. The requisitions are then checked by the Purchasing Clerk for bids and accuracy. State contract vendors or consortiums do not require bids. Curriculum materials have been approved by a textbook committee and the curriculum director so solicitations are not required. Purchases over \$50,000 are advertised and bid on a district level according to board policy.

4. Schools must maintain records for student activity money using the district accounting software. The Internal Auditor audits every school every year. The Independent Auditors review the audits and audit the two high schools each year on a rotating basis. Schools are required to send in financial reports on a monthly basis to the Purchasing Clerk.

5. The management, including the Superintendent, encourages business office clerks to question any procedure or expense that may not look proper. The clerks are free to go directly to the Superintendent if they feel it necessary.

### **III. BUDGET ADMINISTRATION AND MANAGEMENT PROCESS**

Every dollar of expenditure included in this budget is assigned a director as a “cost center controller” for that particular piece of the budget. The directors are responsible to control their budgets, and are subject to disciplinary action for failure to properly control or manage their budgets. The account control system and organization will not allow expenditures to be incurred unless they are properly classified and authorized by the cost center controller and within the limits of available appropriations. Requisitions, purchase orders, etc. are reported as encumbrances against available appropriations at the time they are originated.

Directors are authorized to make changes (reallocations) within their budgets with approval of the finance department and the agency administering the budget. New program budgets or expansions of program budgets require board approval.

#### **BUDGET CALENDAR – FY 2018**

The budget calendar below outlines the actions that must be completed, along with the target dates for completion, in order to present the budget to the Board of Education in a timely manner.

04/10- 05/12/17	Budget Meetings with directors Final 2017 projected 2018
05/12/17	Completed budget requests due to business office
05/19/17	Administrative review of proposed budget complete
05/26/17	Preliminary Proposed Budget completed
05/30/17	Preliminary Proposed Budget sent to the board
05/30/17	Proposed Budget on file for public inspection
06/14/17	Budget Hearing, tentatively approve new budget and revise old budget accept needed changes when tax rates are available.
07/01/17	Implement FY 2017 budget
08/09/17	Budget Hearing to adopt final tax levies for the year if necessary

A notice of public hearing on the budget, published in county newspapers, will advertise the date, time, place of the public hearing and inform the public that the proposed budget document is on file in the Business Administrator’s office, on the webpage and public notice site. As part of the budget adoption process, the board will set the mill levy of ad valorem property tax required by the district and the purpose(s) for which it is to be levied.

#### IV. EXPLANATION OF FUNCTION CLASSIFICATION OF EXPENDITURES

**Instructional Services (1000)** - This function includes those activities dealing directly with the instruction of pupils. The expenditures which can be identified as being directly related to instruction of pupils in a learning situation are considered as instructional. Teacher salaries, teacher assistant salaries, equipment in the classroom essential to the subject taught, furniture and supplies directly related to instruction are examples of the type of expenditures that are included.

**Student Services (2100)** - This function encompasses those activities related to promoting and improving student well-being. The costs necessary to manage and provide health and nursing services are identified with this function. It includes providing health services which are not part of direct instruction. This function also includes assessing and testing pupils with respect to career and educational opportunities, and helping them establish realistic goals. The costs of counseling, testing for speech and hearing and special needs assessment are included in this category.

**Instructional Support Services (2200)** - This function encompasses those activities which have as their purpose managing, directing, and supervising the instructional program and improving the quality of instruction and curriculum. It includes responsibilities in such areas as improvement of curriculum and instruction, research and development, program evaluation, curriculum supervision, and in-service education for professional personnel, as well as supplies and equipment to support the instructional program. This function also embraces the preparing, maintaining, and distribution of library and media resources used to support instruction. Some examples would be costs for media equipment, salaries of media personnel, library books, and periodicals.

**Support Services-District Administration (2300)** - This function covers those activities which have as their purpose overall administrative responsibility for the entire school system. It includes responsibilities of such areas as the Board of Education, Office of the Superintendent, and Business Administrative Services. Costs include staff salaries, as well as supplies and equipment to support general administration.

**Support Services-School Administration (2400)** - This function covers those activities which have as their purpose directing, managing, and supervising a school. It includes the principal, assistant principal, and other administrative and clerical staff. Costs necessary to provide personnel, supplies, and equipment to manage and operate a school, should be classified in this function.

**Support Services-Business (2500)** - This function encompasses those activities concerned with the operation of accounting, purchasing, personnel and technology. Costs include staff salaries, as well as supplies and equipment to support these activities.

**Plant Operation and Maintenance Services (2600)** - This function encompasses those activities concerned with keeping the physical plant open, comfortable, and safe for use, and keeping the grounds, building, and building equipment in an effective working condition and state of repair.

**Student Transportation (2700)** - This function covers the costs of providing management and operation services for regular bus routes used to transport students to and from school.

**Child Nutrition Services (3100)** - This function encompasses those activities which have as their purpose the management of the food service program for the school or school system. And serving of regular and incidental meals, lunches, breakfasts, or snacks in connection with school activities. It includes directing and managing food services, preparing and serving food, operating kitchen equipment, and storage of food and equipment.

**Non-K12 Services (3200)** - These are activities that are non-K12 activities such as Pre-School and Adult Education.

**Community Services and Building Rental (3300)** - This function covers the activities concerned with the management of and coordination of the natatoriums, community recreation services, and building rentals.

**Capital Costs (4000)** – This function includes all construction and major capital outlay expenditures for school district operation.

**Debt Service (5100)** - This function covers bond principal, interest, and paying agent costs. (See Exhibit IV on the next page)



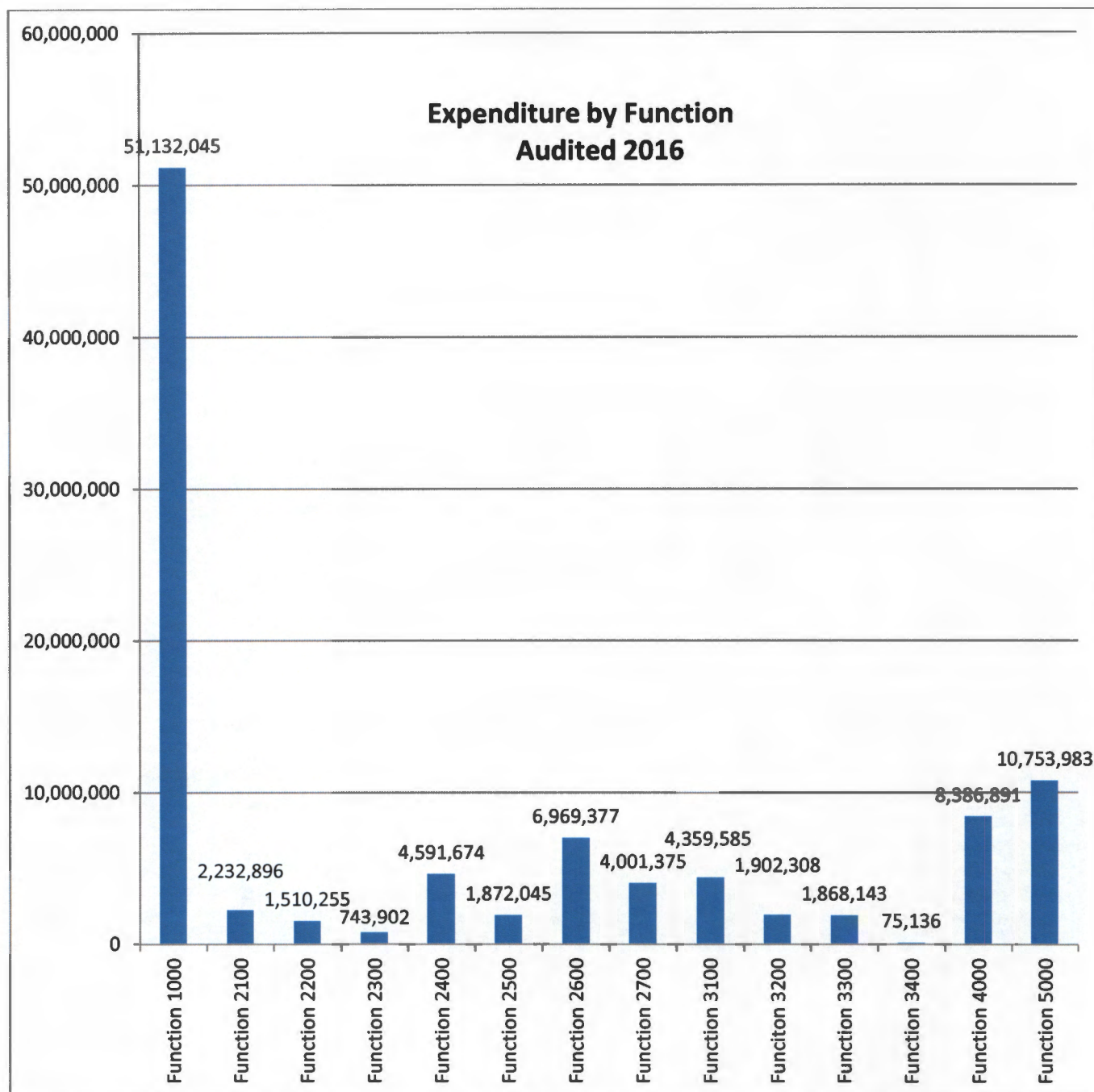


Exhibit IV

# Financial Section

The financial section is made up of the following:

- Summary of Budgets (All Governmental Funds)
- General Fund with Expenditures by Function Yearly Comparison
- General Fund with Expenditures by Object Yearly Comparison
- General Fund Major Revenue Sources
- General Fund Major Expenditures by Function
- Special Revenue Funds Revenue and Expenditure
- School Activity Fund Budget Revenue and Expenditure by Function
- Child Nutrition Fund Budget by Revenues and Expenditures
- Capital and Debt Service Funds Summary
- Capital Outlay Fund Budget
- District Enrollment Trends
- Governmental Funds Revenue Summary Yearly Comparison
- Budget information built on the monthly School Board Report format. It includes columns showing 2014-15 actual, with 2015-16 actual, 2016-17 revised, and 2017-18 preliminary budgets. The School Board will be asked to approve both the revised budget for 2016-2017 and the preliminary for 2017-2018 at the budget hearing on June 14, 2017. It is anticipated that the district will have a tax hearing to increase levies above the certified tax rate. The hearing will be held and tax levies be established through board approval on August 9, 2017 at board meeting.
  - The School Board levy requested for the reading program is included in the current budget.
  - The anticipated costs of steps, lanes, insurance and other employee benefits are included in the budget but may vary as negotiations are finalized.
  - Anticipated increases in utilities and fuel have also been included in the budget.
  - All benefit and pay cost increases are included with Health and Accident costs budgeted to be paid by the School District.
  - Increased one-time and program expenditures have been added in the budget amounts.
  - Budgeted revenues have been built in with corresponding expenditures.
  - State revenue has been estimated using the best information available as of the end of April 2017 from state estimates.

## Financial Section

Box Elder School District

### Summary of Budgets - All Governmental Fund Types

Fiscal Year 2017-18 Budget

	Total All Governmental Funds	General (FD10)  Fund	Fund 21, 26, 49 Special Revenue Fund	Fd 32,31&50 Capital & Debt Service Funds
<b>Revenues:</b>				
Property taxes	35,107,020	17,420,000	4,882,405	12,804,615
Interest on investments	728,500	212,000	1,500	515,000
Sale of Food	1,390,000	0	1,225,000	165,000
Other local revenue	7,207,000	2,516,000	4,691,000	0
State of Utah	57,266,941	56,530,941	736,000	0
Federal government/Other	7,440,830	4,760,000	2,680,830	0
<b>Total Revenues</b>	<b>109,140,291</b>	<b>81,438,941</b>	<b>14,216,735</b>	<b>13,484,615</b>
<b>Expenditures and Encumbrances:</b>				
Instruction	58,074,038	53,624,038	4,450,000	
Counseling and child accounting	2,507,014	2,507,014		
Media Services and education supervision	1,685,589	1,685,589		
General district administration	785,255	785,255		
General school administration	4,776,911	4,776,911		
Accounting, personnel, purchasing, & IT services	1,909,334	1,909,334		
Operation and maintenance of school buildings	7,177,075	7,177,075		
Student transportation	4,139,642	4,139,642		
Child Nutrition Services	4,556,444		4,556,444	
Non-K12 Services	2,338,247	2,338,247		
Community services and building rentals	6,996,503	2,114,098	4,882,405	
Capital Outlay	15,285,000			15,285,000
Debt Service	5,068,507		345,580	4,722,927
<b>Total Expenditures and Encumbrances</b>	<b>115,299,559</b>	<b>81,057,203</b>	<b>14,234,429</b>	<b>20,007,927</b>
<b>Net Total Expenditures and Encumbrances</b>	<b>(6,159,268)</b>	<b>381,738</b>	<b>(17,694)</b>	<b>(6,523,312)</b>
<b>Other Financing Sources (Uses)</b>				
Bond sale proceeds				0
Other financing sources	95,000	0	0	95,000
Operating Transfer In/Out & (Uses)	(4,596,577)	(596,577)	0	(4,000,000)
Total Sources (Uses)	(4,501,577)	(596,577)	0	(3,905,000)
<b>Excess (deficiency) of revenue and other sources (uses) over expenditures</b>	<b>(10,660,845)</b>	<b>(214,839)</b>	<b>(17,694)</b>	<b>(10,428,312)</b>
<b>Fund Balances Unreserved &amp; Unassigned - July 1</b>	<b>\$ 38,817,681</b>	<b>\$ 1,384,035</b>	<b>\$ 2,020,972</b>	<b>\$ 35,412,674</b>
<b>Fund Balances Unreserved &amp; Unassigned - June 30</b>	<b>\$ 28,156,836</b>	<b>\$ 1,169,196</b>	<b>\$ 2,003,278</b>	<b>\$ 24,984,362</b>



## Financial Section

Box Elder School District

### General Fund (Fund 10)

For Fiscal Year 2017-18 With Comparative Information for Years 2014-15 Through 2016-17

#### Fund Expenditures by Function

	2014-15 Actual	2015-16 Actual	2016-17 Revised	2017-18 Preliminary
<b>Revenues:</b>				
Property taxes	15,221,128	19,534,569	16,750,000	17,420,000
Interest on investments	136,363	179,215	209,215	212,000
Other local revenue	2,808,585	2,886,069	2,406,000	2,351,000
State of Utah	47,505,354	50,748,849	54,029,332	56,827,518
Federal government	4,211,579	4,611,737	4,695,000	4,760,000
<b>Total Revenues</b>	<b>69,883,009</b>	<b>77,960,439</b>	<b>78,089,547</b>	<b>81,570,518</b>
<b>Expenditures and Encumbrances:</b>				
Instruction	44,918,298	47,905,106	51,876,964	53,624,038
Counseling and child accounting	214,043	2,232,896	2,388,260	2,507,014
Media services and educational supervision	1,477,769	1,510,255	1,609,624	1,685,589
General district administration	681,032	743,902	762,335	785,255
General school administration	4,294,738	4,437,676	4,543,974	4,776,911
Accounting and purchasing services	2,031,300	1,872,045	1,821,381	1,909,334
Operation and maintenance of school buildings	6,557,726	6,954,198	6,865,605	7,177,075
Student transportation	4,048,228	4,001,375	3,966,564	4,139,642
Non-K12 Services	2,049,097	1,902,307	2,233,213	2,338,247
Community Services	1,690,581	1,868,142	2,038,283	2,114,097
<b>Total Expenditures and Encumbrances</b>	<b>69,889,207</b>	<b>73,427,902</b>	<b>78,106,203</b>	<b>81,057,202</b>
<b>Excess (deficiency) of revenues and other sources (uses) over expenditures</b>	<b>(6,198)</b>	<b>4,532,537</b>	<b>(16,656)</b>	<b>513,316</b>
<b>Other financing uses</b>	<b>0</b>	<b>(4,532,836)</b>	<b>(900,000)</b>	<b>(596,577)</b>
<b>Other financing sources</b>	<b>819,638</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other changes in reserved and designated fund balances</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Fund Balances Unreserved &amp; Undesignated - July 1</b>	<b>\$ 601,752</b>	<b>\$ 1,415,192</b>	<b>\$ 1,414,893</b>	<b>\$ 498,237</b>
<b>Fund Balances Unreserved &amp; Undesignated - June 30</b>	<b>\$ 1,415,192</b>	<b>\$ 1,414,893</b>	<b>\$ 498,237</b>	<b>\$ 414,976</b>



## Financial Section

Box Elder School District

### General Fund (Fund 10)

For Fiscal Year 2017-18 With Comparative Information for Years 2014-15 Through 2016-17

### Fund Expenditures by Object

	2014-15 Actual	2015-16 Actual	2016-17 Revised	2017-18 Preliminary
<b>Revenues:</b>				
Property taxes	15,221,128	19,534,569	16,750,000	17,420,000
Interest on investments	136,363	179,215	209,215	212,000
Other local revenue	2,808,585	2,886,069	2,341,000	2,351,000
State of Utah	47,505,354	50,748,849	54,029,332	56,827,518
Federal government	4,211,579	4,611,737	4,760,000	4,760,000
<b>Total Revenues</b>	<b>69,883,009</b>	<b>77,960,439</b>	<b>78,089,547</b>	<b>81,570,518</b>
<b>Expenditures and Encumbrances:</b>				
Salaries	41,166,656	42,641,168	46,965,005	49,583,760
Employee benefits	18,622,796	19,066,556	19,746,250	20,893,507
Contract services - professional & educational	1,816,695	2,739,373	2,801,400	2,358,935
Maintenance & repairs (other)	529,884	586,272	596,000	602,000
Field trips, insurance, phone & travel	1,404,922	1,438,895	1,468,747	1,488,000
Supplies, textbooks & utilities	5,441,089	5,117,583	5,188,144	5,190,000
Equipment	328,495	1,354,401	855,000	455,000
Other	538,671	483,655	485,655	486,000
<b>Total Expenditures and Encumbrances</b>	<b>69,849,208</b>	<b>73,427,903</b>	<b>78,106,201</b>	<b>81,057,202</b>
<b>Excess (deficiency) of revenues and other sources (uses) over expenditures</b>	<b>(6,199)</b>	<b>4,532,536</b>	<b>(16,654)</b>	<b>513,316</b>
<b>Other financing uses</b>	<b>0</b>	<b>(4,532,836)</b>	<b>(900,000)</b>	<b>(596,577)</b>
<b>Other financing sources</b>	<b>819,637</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other changes in reserved and designated fund balances</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Fund Balances Unreserved &amp; Unassigned - July 1</b>	<b>\$ 601,753</b>	<b>\$ 1,415,191</b>	<b>\$ 1,414,891</b>	<b>\$ 498,237</b>
<b>Fund Balances Unreserved &amp; Unassigned - June 30</b>	<b>\$ 1,415,191</b>	<b>\$ 1,414,891</b>	<b>\$ 498,237</b>	<b>\$ 414,976</b>

## Financial Section

### General Fund (FD10) - Major Revenue Sources

For Fiscal Year 2017-18 With Comparative Information for Years 2014-15 Through 2016-17

	2014-15 Actual	2015-16 Actual	2016-17 Revised	2017-18 Preliminary
<b>REVENUES:</b>				
<b>Local Sources</b>				
Property taxes	15,221,128	21,578,362	16,750,000	17,420,000
Interest on investments	136,363	144,000	209,215	212,000
Other local revenue	2,808,585	2,969,000	2,341,000	2,351,000
<b>Total Local Sources</b>	<b>18,166,076</b>	<b>24,691,362</b>	<b>19,300,215</b>	<b>19,983,000</b>
<b>State Sources</b>				
<b>Regular Basic School Programs:</b>				
Regular School Program K-12	25,300,635	26,792,970	28,291,400	29,978,611
NEC EX Small Schools	646,739	636,066	723,021	751,860
Professional Staff Costs	3,024,855	3,150,262	3,245,845	3,406,194
Adm Costs/Foreign Exchange Students	0	15,460	12,736	16,555
<b>Restricted Basic School Program</b>				
Special Education - Regular Program	3,445,825	3,650,494	4,066,633	4,260,050
Special Education - Self Contained	748,266	926,604	869,837	869,837
Special Education - Preschool	803,829	990,862	1,010,984	1,010,984
Ext. Year Program - Severly Handicapped	22,461	23,032	40,324	23,279
Special Education - Minimum Schools	111,647	111,927	116,405	116,277
Vocational and Technical Education	1,825,577	2,088,618	2,042,641	2,202,002
Vocational District Set Aside				
Gifted and Talented	47,307	49,550	69,375	0
Advanced Placement	20,670	21,231	0	54,307
Concurrent Enrollment	64,159	81,999	101,896	101,896
At Risk Programs	0	0	0	0
Youth in Custody	685,549	644,673	296,577	296,577
Class Size Reduction	2,031,099	2,149,237	2,251,264	2,386,726
<b>Other State Sources of Revenue</b>				
Flexible Allocation (WPU Distribution) SS&Retirement	418,960	422,149	141,304	140,625
Retirement and FICA	0	0	0	0
<b>Experimental Programs</b>				
School Nurses	16,953	19,448	19,044	0
Pupil Transportation	2,919,644	3,068,003	3,339,178	3,535,624
Educational Technology (ETI)				
Teacher's Supplies	87,925	104,219	102,966	85,443
Educator Salary Adjustments	2,851,862	2,858,304	2,905,591	2,905,591
Library Books Electronic Resources	10,999	31,951	16,742	16,669
Digital Teaching	0	0	52,764	0
Digital Teaching	0	0	186,026	0
	0	0		0
Spec Ed Intensive Services	0	0	13,412	0
Enhance for Students at Risk	318,451	343,409	418,853	546,990
Trust Land	720,482	838,345	901,004	1,177,241
Voted Leeway	250,053	725,043	1,228,056	1,262,252
Board Leeway	156,580	492,929	790,511	811,000
Adult Ed High School Completion	119,802	210,619	221,067	363,607

## Financial Section

### General Fund (FD10) - Major Revenue Sources

For Fiscal Year 2017-18 With Comparative Information for Years 2014-15 Through 2016-17

	2014-15 Actual	2015-16 Actual	2016-17 Revised	2017-18 Preliminary
Reading - State Literacy Program	281,155	268,880	272,323	272,659
Out of State Tuition Reimbursement	67,000	65,000	0	0
On-Line Testing/Elementary Arts		0	47,822	0
Extended Day Kindergarten	153,170	153,885	142,956	142,417
Critical Language	30,000	30,000	35,000	0
Driver Education	91,689	0	0	0
Other State Revenue	232,011	126,813	55,775	92,245
<b>Total State Revenues</b>	<b>47,505,354</b>	<b>51,091,982</b>	<b>54,029,332</b>	<b>56,827,518</b>
General Fund Revenue				
Federal Sources				
Class Size Reduction (5230)				
Title II Part D (7505)				
Title I (7511)	1,029,664	885,673	924,673	924,673
Fed NCLB Title I Migrant (7548)	62,676	112,818	112,818	112,818
Title II Math & Science (7626)	264,087	303,525	303,525	303,525
Special Education	1,911,329	2,307,042	2,307,042	2,307,042
Medicaide and Americorp	643,611	684,247	684,247	684,247
Perkins Formula (6043)	99,735	102,588	103,588	103,588
ATE Tech Prep/School to Work	33,719	41,462	41,462	41,462
IDEA B Preschool (7522)	115,979	115,311	115,311	115,311
Stabilization ARRA	0	0	0	0
Forest Service	50,780	53,189	53,189	53,189
Other Federal Revenue	0	114,145	114,145	114,145
<b>Total Federal Revenues</b>	<b>4,211,580</b>	<b>4,720,000</b>	<b>4,760,000</b>	<b>4,760,000</b>
<b>Total Revenue</b>	<b>69,883,010</b>	<b>80,503,344</b>	<b>78,089,547</b>	<b>81,570,518</b>

## Financial Section

Box Elder School District  
General Fund (FD10) - Major Expenditures  
For Fiscal Year 2017-18 With Comparative Information for Years 2014-15 Through 2016-17

	2014-15 Actual	2015-16 Actual	2016-17 Revised	2017-18 Preliminary
<b>EXPENDITURES:</b>				
<b>Instruction - Function 1000</b>				
Salaries - Teachers	23,438,061	25,853,521	26,137,504	27,444,379
Salaries - Substitute Teachers	482,827	900,000	924,750	970,988
Salaries - Teacher Aides	3,050,016	3,372,000	3,464,730	3,637,967
Salaries - All Other	687,961	715,479	735,155	771,912
Total Salaries	27,658,865	30,841,000	31,262,139	32,825,245
Employee Benefits	13,078,107	13,974,567	13,415,750	14,195,205
Purchased Services	1620762	1720000	2,580,488	2,730,414
Supplies	1,258,946	1,338,537	1,978,155	1,189,627
Textbooks	583,081	650000	650,000	687,765
Other	443227	345,000	400,432	390,781
Total Supplies and Materials	16,984,123	18,028,104	19,024,825	19,193,792
Property (Instructional Equipment) & Ot	275,310	1,320,000	1,590,000	1,605,000
Total Expenditures - Instruction	44,918,298	50,189,104	51,876,964	53,624,038
<b>Support Services/Child Accounting &amp; Counseling - Function 2100</b>				
Salaries - Attend. & Social Work	394,126	422,788	463,533	486,709
Salaries - Guidance	661,691	701,392	720,681	756,715
Salaries - Health Services	90,274	95,690	98,322	103,238
Salaries - Psychologists	124,984	132,483	136,126	142,933
Salaries - Secretarial & Clerical	138,543	146,856	150,894	158,439
Salaries - All Other	3,151	3,340	3,432	3,604
Total Salaries	1,412,769	1,502,550	1,572,988	1,651,637
Employee Benefits	612,967	698,711	690,272	730,377
Purchased Services	106,511	112,151	116,152	115,638
Supplies	6,423	7,200	7,200	7,618
Property	1,395	1,000	1,000	1,058
Other Objects	374	649	648	686
Total Expenditures - Support Services/Chil	2,140,439	2,322,261	2,388,260	2,507,014
<b>Support Services/Media Services &amp; Educational Supervision - Function 2200</b>				
Salaries - Supervisors & Directors	418,238	465,484	484,284	508,498
Salaries - Media Personnel	199,206	211,158	215,965	226,763
Salaries - Secretarial & Clerical	146,243	155,018	159,281	167,245
Salaries - Media Aides	177,887	188,560	188,746	198,183
Salaries - All Other	0	0	0	0
Total Salaries	941,574	1,020,220	1,048,276	1,100,689
Employee Benefits	391,929	449,907	405,348	428,899
Purchased Services	46,489	30,983	31,051	31,983
Supplies (except as below)	0	13,000	13,000	13,000
Library Books	55,098	53,666	53,666	53,666
Periodicals	12,895	10,500	10,500	10,500



## Financial Section

Box Elder School District  
 General Fund (FD10) - Major Expenditures  
 For Fiscal Year 2017-18 With Comparative Information for Years 2014-15 Through 2016-17

	2014-15 Actual	2015-16 Actual	2016-17 Revised	2017-18 Preliminary
Audio Visual Materials	31,312	28,000	28,000	28,000
Property	-1,528	15,000	15,932	15,000
Other Objects	0	3,851	3,851	3,851
Total Expenditures - Support Services/Med	1,477,769	1,625,127	1,609,624	1,685,588

### Support Services/General District Administration - Function 2300

Salaries - District Administration	154,882	168,586	173,222	181,883
Salaries - Supervisors	23,628	24,809	25,492	26,766
Salaries - Secretarial & Clerical	70,836	74,378	76,423	80,244
Salaries - All Other				
Total Salaries	249,346	267,773	275,137	288,894
Employee Benefits	148,835	241,995	157,683	166,846
Purchased Services	118,881	106,000	170,000	170,000
Liability Insurance	110,994	112,000	105,515	105,515
Supplies and Materials	29,630	33,000	30,000	30,000
Property	0	0	0	0
Other Objects	23,346	23,000	24,000	24,000
Total Expenditures - Sup. Serv./General Di	681,032	783,768	762,335	785,255

### Support Services/General School Administration - Function 2400

Salaries - Principals and Assistants	1,934,654	2,157,398	2,053,732	2,156,419
Salaries - Secretarial & Clerical	978,807	1,032,626	1,042,952	1,095,100
Salaries - All Other				
Total Salaries	2,913,461	3,190,024	3,096,684	3,251,519
Employee Benefits	1,284,567	1,428,263	1,344,290	1,422,392
Purchased Services	85,641	87,000	88,000	88,000
Supplies and Materials				
Property				
Other Objects	11,069	15,000	15,000	15,000
Total Expenditures - Sup. Serv./General Sc	4,294,738	4,720,287	4,543,974	4,776,911



## Financial Section

Box Elder School District  
General Fund (FD10) - Major Expenditures  
For Fiscal Year 2017-18 With Comparative Information for Years 2014-15 Through 2016-17

	2014-15 Actual	2015-16 Actual	2016-17 Revised	2017-18 Preliminary
<b>Support Services/Accounting &amp; Purchasing Srvc - Function 2500</b>				
Salaries	1,017,861	1,158,000	1,015,818	1,066,609
Employee Benefits	473,418	497,400	553,563	585,725
Purchased Services	183,740	280,000	65,000	70,000
Supplies and Materials	356,256	498,581	170,581	170,581
Property		1,419	1,419	1,419
Other Objects	25	15,000	15,000	15,000
Total Expenditures - Sup. Serv./Acct & Pur	2,031,300	2,450,400	1,821,381	1,909,334
<b>Operation &amp; Maintenance of School Buildings - Function 2600</b>				
Salaries	2,533,064	2,732,069	2,787,384	2,926,753
Employee Benefits	1,115,389	1,201,679	1,026,996	1,086,664
Purchased Services	454,192	925,354	903,853	940,443
Supplies and Materials	2,009,100	2,650,574	2,144,872	2,220,715
Property	0	0	0	0
Other Objects	2,404	2,500	2,500	2,500
Total Expenditures - Sup. Serv./Acct. & Pur	6,114,149	7,512,176	6,865,605	7,177,075
<b>Support Services/Student Transportation Services - Function 2700</b>				
Salaries - Secretarial & Clerical	47,579	49,958	51,332	52,743
Salaries - Supervisors	532,311	558,927	545,433	560,432
Salaries - Bus Drivers	1,378,807	1,472,962	1,413,469	1,501,926
Salaries - Mechanics	179,482	188,456	193,639	198,964
Total Salaries	2,138,179	2,270,303	2,203,872	2,314,066
Employee Benefits	742,503	752,503	732,165	774,704
Purchased Services	290,969	250,000	275,000	275,000
Supplies and Materials	875,827	730,812	734,527	754,872
Property	750	20,000	20,000	20,000
Other Objects	0	0	1,000	1,000
Total Expenditures - Sup. Serv./Student Tr.	4,048,228	4,023,618	3,966,564	4,139,642
<b>Non K-12 Activities - Function 3200</b>				
Salaries	1,312,314	1,312,912	1,466,281	1,539,595
Employee benefits	522,444	466,627	545,946	577,665
Purchased Services	87,505	68,887	40,500	40,500
Other	126,835	209,000	180,486	180,486
Total Non-Instruction	2,049,098	2,057,426	2,233,213	2,338,246
<b>Recreation Community Services/Natatoriums - Function 3300</b>				
Salaries	989,223	1,119,938	1,139,851	1,196,844
Employee benefits	292,636	310,140	323,972	342,795
Contract services	202,242	212,000	205,000	205,000
Supplies, textbooks & utilities	168,102	170,256	175,000	175,000
Equipment	3,108	3,000	5,500	5,500
Other	35,270	35,000	188,960	188,961
	1,690,581	1,850,334	2,038,283	2,114,100
TOTAL EXPENDITURES	\$69,445,632	\$77,534,501	\$78,106,203	\$81,057,203

## Financial Section

### Summary of Budgets - Special Revenue Funds (Fund 21,26,49) Fiscal Year 2017-18 Budget

	Total Special Revenue Funds	Fund 21 School Activity Fund	Fund 26 RDA Fund	Fund 49 Child Nutrition Fund	Fund 50 Municipal Building Authority Fund
<b>Revenues:</b>					
Property taxes	4,882,405		4,882,405	0	
Interest on investments	2,500			2,500	
Sale of Food	1,125,000		0	1,125,000	
Other local revenue	4,541,000	4,300,000	0	1,000	240,000
State of Utah	780,000			780,000	
Federal government	2,665,580			2,560,000	105,580
<b>Total Revenues</b>	<b>13,996,485</b>	<b>4,300,000</b>	<b>4,882,405</b>	<b>4,468,500</b>	<b>345,580</b>
<b>Expenditures and Encumbrances:</b>					
Instruction	4,300,000	4,300,000			
Non-Instruction	9,883,014		4,882,405	4,655,029	345,580
<b>Total Expenditures and Encumbrances</b>	<b>14,183,014</b>	<b>4,300,000</b>	<b>4,882,405</b>	<b>4,655,029</b>	<b>345,580</b>
<b>Net Total Expenditures and Encumbrances</b>	<b>(186,529)</b>	<b>0</b>	<b>0</b>	<b>(186,529)</b>	<b>0</b>
<b>Other Financing Sources (Uses)</b>	<b>285,000</b>	<b>124,000</b>	<b>0</b>	<b>161,000</b>	<b>0</b>
Bond sale proceeds					
Other financing sources					
Operating Transfer In/Out					
<b>Excess (deficiency) of revenue and other sources (uses) over expenditures</b>					
<b>Fund Balances Unreserved &amp; Unassigned - July 1</b>	<b>2,415,539</b>	<b>\$ 722,776</b>	<b>\$ -</b>	<b>\$ 960,081</b>	<b>\$ 732,682</b>
<b>Fund Balances Unreserved &amp; Unassigned - June 30</b>	<b>2,514,010</b>	<b>\$ 846,776</b>	<b>\$ -</b>	<b>\$ 934,552</b>	<b>\$ 732,682</b>

## Financial Section

**Box Elder School District**  
**School Activity Fund Budget (Fund 21)**  
 Fiscal Year 2017-18 Budget  
**Fund Expenditures by Function**

	2014-15 Actual	2015-16 Actual	2016-17 Revised	2017-18 Preliminary
<b>REVENUES:</b>				
Local Sources				
Property taxes				
Tuition				
Other Local revenue	3,837,618	3,399,285	4,302,378	4,300,000
<b>Total Local Sources</b>	<b>3,837,618</b>	<b>3,399,285</b>	<b>4,302,378</b>	<b>4,300,000</b>
 <b>Expenditures and Encumbrances:</b>				
Instruction (function 1000)				
Salaries	0			
Employee benefits		0	0	0
Contract services	887,793	812,720	862,132	892,150
Supplies, textbooks & utilities	2,398,160	2,227,432	2,598,355	2,798,550
Administrative	205,134	153,999	287,877	287,300
Other	261,971	201,967	314,410	322,000
<b>Total Instruction</b>	<b>3,753,058</b>	<b>3,396,118</b>	<b>4,062,774</b>	<b>4,300,000</b>
 <b>Total Expenditures and Encumbrances</b>	 <b>3,753,058</b>	 <b>3,396,118</b>	 <b>4,062,774</b>	 <b>4,300,000</b>
 Excess (deficiency) of revenues and other sources (uses) over expenditures	 84,560	 3,167	 239,604	 0
Other financing uses				
Other financing sources				
 Other changes in Reserved and Designated Fund Balances				
Fund Balances Unreserved & Unassigned - July 1	\$ 635,048	\$ 719,608	\$ 722,775	\$ 962,379
Fund Balances Unreserved & Unassigned - June 30	\$ 719,608	\$ 722,775	\$ 962,379	\$ 962,379

## Financial Section

Box Elder School District

### Child Nutrition Fund Budget (Fund 49)

For Fiscal Year 2017-18 With Comparative Information for Years 2014-15 Through 2016-17

#### Fund Expenditures by Function

	2014-15 Actual	2015-16 Actual	2016-17 Revised	2017-18 Preliminary
<b>REVENUES:</b>				
Sale of Food	1,173,657	1,247,640	1,229,923	1,125,000
Other Local revenue	4,739	4,663	2,500	2,500
State of Utah	744,539	812,818	777,226	780,000
Federal Government	2,259,509	2,492,329	2,540,860	2,560,000
<b>Total Revenue</b>	<b>4,182,444</b>	<b>4,557,450</b>	<b>4,550,509</b>	<b>4,467,500</b>
<b>Expenditures:</b>				
Salaries	1,413,361	1,467,439	1,511,482	1,587,056
Employee benefits	504,977	517,084	550,231	582,199
Cost of food	2,001,000	2,038,889	2,021,030	2,100,000
Contract services	73,263	46,135	47,000	46,773
Supplies & Materials	70,641	94,068	70,000	62,000
Equipment	48,888	39,652	67,000	35,000
Other	289,701	250,386	180,000	242,000
<b>Total Expenditures</b>	<b>4,401,831</b>	<b>4,453,653</b>	<b>4,446,743</b>	<b>4,655,028</b>
Excess (deficiency) of revenues and other sources (uses) over expenditures	(219,387)	103,797	103,766	(187,528)
Other financing sources	33,702	0	0	0
Other changes in Reserved and Designated Fund Balances				
Fund Balances Unreserved & Unassigned - July 1	862,004	676,319	780,116	883,882
Fund Balances Unreserved & Unassigned - June 30	\$ 676,319	\$ 780,116	\$ 883,882	\$ 696,354



## Financial Section

### Box Elder School District

#### Summary of Budgets - All Capital & Debt Service Funds

Fiscal Year 2017-18 Budget

	All Capital & Debt Service Funds	Fund 32 Capital Outlay Fund	Fund 31 Debt Service Fund
<b>Revenues:</b>			
Property taxes	12,804,615	9,354,615	3,450,000
Interest on investments	515,000	450,000	65,000
Bond Refund/Other	165,000	165,000	0
State of Utah	0	0	0
Ins./Prop Recry/Federal	95,000	95,000	0
Other Funds	0	0	
<b>Total Revenues</b>	<b>13,579,615</b>	<b>10,064,615</b>	<b>3,515,000</b>
<b>Expenditures and Encumbrances:</b>			
Oper/Maint	0		
Bond Debt	4,572,927	0	4,572,927
Purchased services	550,000	400,000	150,000
Land Improvement	0	0	0
Building Maintenance	2,000,000	2,000,000	
New Construction	10,115,000	10,115,000	
Vehicles	1,100,000	1,100,000	
Furniture/Equipment	1,420,000	1,420,000	
Other Objects	250,000	250,000	
<b>Total Expenditures</b>	<b>20,007,927</b>	<b>15,285,000</b>	<b>4,722,927</b>
<b>Excess revenue over (under) expenditures &amp; encumbrances</b>	<b>(6,428,312)</b>	<b>(5,220,385)</b>	<b>(1,207,927)</b>
<b>Other Financing Sources (Uses) Bond sale proceeds</b>	<b>(5,010,408)</b> <b>0</b>	<b>(4,000,000)</b> <b>0</b>	<b>(1,010,408)</b> <b>0</b>
<b>Excess of revenue and other sources over (under) expenditures &amp; encumbrances and other uses</b>	<b>(11,438,720)</b>	<b>(9,220,385)</b>	<b>(2,218,335)</b>
<b>Unreserved &amp; Unassigned - July 1</b>	<b>\$ 36,423,082</b>	<b>\$ 28,197,520</b>	<b>\$ 8,225,562</b>
<b>Unreserved &amp; Unassigned - June 30</b>	<b>\$ 24,984,362</b>	<b>\$ 18,977,135</b>	<b>\$ 6,007,227</b>



## Financial Section

### Box Elder School District

#### Capital Outlay Fund Budget (Fund 32)

For Fiscal Year 2017-18 With Comparative Information for Years 2014-15 Through 2016-17

#### Fund Expenditures by Function

	2014-15 Actual	2015-16 Actual	2016-17 Revised	2017-18 Preliminary
<b>REVENUES:</b>				
Property taxes	8,442,593	8,939,206	7,950,000	9,354,615
Interest on investments	230,078	292,892	447,000	450,000
Bond Refund/Other	177,272	176,212	165,000	165,000
State of Utah	0	0	0	0
Ins./Prop Recry/Federal Donations	0	0	0	0
<b>Total Revenues</b>	<b>8,849,943</b>	<b>9,408,310</b>	<b>8,562,000</b>	<b>9,969,615</b>
<b>Expenditures and Encumbrances:</b>				
Land Improvement			0	
Software	0	275,550	250,000	0
Purchased services	174,503	127,628	25,000	400,000
Building Maintenance	2,165,665	2,316,519	2,316,518	0
Construction	1,932,985	3,562,870	6,665,000	2,000,000
Vehicles	1,064,486	996,972	1,304,451	10,115,000
Furniture/Equipment	881,662	883,012	1,970,733	1,100,000
Other Objects (Land)	25,935	0	100,000	1,420,000
Vehicle charges/Other	204,295	0	0	250,000
<b>Total Expenditures</b>	<b>6,449,531</b>	<b>8,162,551</b>	<b>12,631,702</b>	<b>15,285,000</b>
<b>Excess revenue over (under) expenditures &amp; encumbrances</b>	<b>2,400,412</b>	<b>1,245,759</b>	<b>(4,069,702)</b>	<b>(5,315,385)</b>
<b>Other Financing Sources (Uses)</b>	<b>93,103</b>	<b>94,980</b>	<b>396,000</b>	<b>95,000</b>
<b>Changes in unreserved fund balance (Decrease)/increase in reserves</b>	<b>2,591,264</b>	<b>(3,360,830)</b>	<b>5,786,756</b>	<b>(4,000,000)</b>
<b>Excess of revenues and other sources over (under) Expenditures &amp; encumbrances and</b>	<b>5,084,779</b>	<b>(2,020,091)</b>	<b>2,113,054</b>	<b>(9,220,385)</b>
<b>Unreserved &amp; Unassigned - July 1</b>	<b>\$ 23,019,779</b>	<b>\$ 28,104,558</b>	<b>\$ 26,084,467</b>	<b>\$ 28,197,521</b>
<b>Unreserved &amp; Unassigned - June 30</b>	<b>\$ 28,104,558</b>	<b>\$ 26,084,467</b>	<b>\$ 28,197,521</b>	<b>\$ 18,977,136</b>

**Financial Section**  
Box Elder School District  
Enrollment History October 1 Count

Year Ended 30-Jun	Student Fall Enrollment
1993	11,320
1994	11,279
1995	11,247
1996	11,305
1997	11,252
1998	11,215
1999	11,052
2000	10,937
2001	10,850
2002	10,655
2003	10,506
2004	10,549
2005	10,586
2006	10,567
2007	10,625
2008	11,132
2009	11,052
2010	11,187
2011	11,289
2012	11,271
2013	11,131
2014	11,242
2015	11,344
2016	11,572

## Financial Section

### Box Elder School District

#### Governmental Funds - Revenue Summary Comparison

For Fiscal Year 2017-18 With Comparative Information for Years 2007-08 Through 2016-17 revised

		Maintenance & Operation Fund	Funds 21,26,49,50 Special Fund	Funds 31 & 32 Capital and Bond Funds	Total All Funds
2007-08	Actual	\$ 64,052,133	\$ 9,842,760	\$ 5,700,000	\$ 79,594,893
2008-09	Actual	\$ 67,059,083	\$ 9,673,133	\$ 14,390,660	\$ 91,122,876
2009-10	Actual	\$ 59,303,764	\$ 7,399,267	\$ 19,004,073	\$ 85,707,104
2010-11	Actual	\$ 64,119,660	\$ 7,302,930	\$ 12,809,405	\$ 84,231,995
2011-12	Actual	\$ 62,221,409	\$ 7,063,738	\$ 16,703,922	\$ 85,989,069
2012-13	Actual	\$ 65,574,482	\$ 7,515,976	\$ 17,647,492	\$ 90,737,950
2013-14	Actual	\$ 68,635,137	\$ 7,807,612	\$ 17,279,470	\$ 93,722,219
2014-15	Actual	\$ 69,883,010	\$ 12,774,749	\$ 16,399,204	\$ 99,056,963
2015-16	Actual	\$ 80,503,344	\$ 12,628,296	\$ 14,771,932	\$ 107,903,572
2016-17	Revised	\$ 78,089,547	\$ 14,080,872	\$ 14,485,751	\$ 106,656,170
2017-18	Preliminary	\$ 81,570,518.00	\$ 13,996,485.00	\$ 13,579,615.00	\$ 109,146,618.00

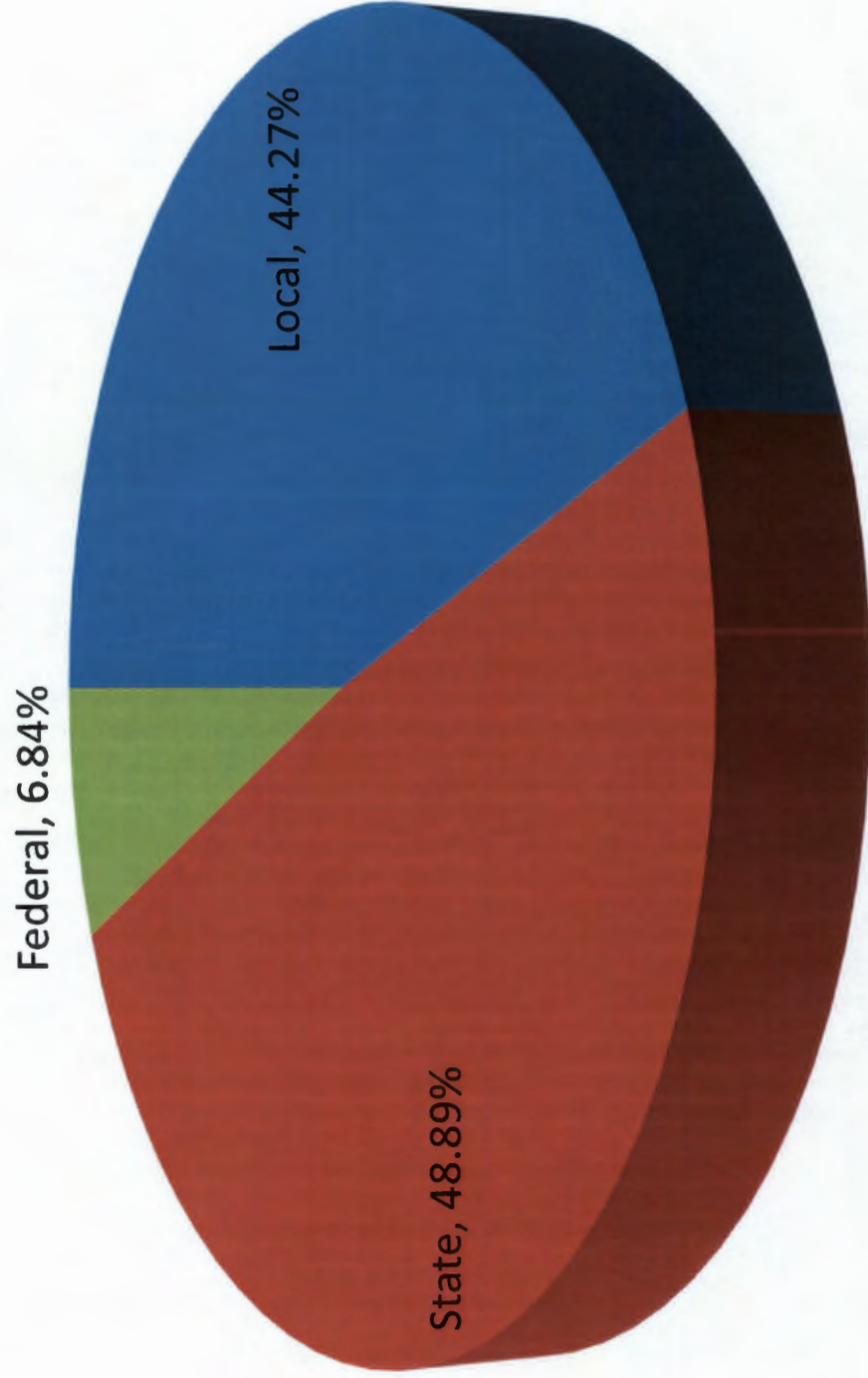
Box Elder School District

**Total Expenditures by Object (All Funds)**

For all Fiscal Years 2007-2013 with Estimates for 2013-14 and 2014-15

Expenditure	Salary	Benefits	Contracted Service Supplies	Property	Other Objects	Total Expenditures	
2007	36,599,557	15,455,453	5,031,852	5,828,610	2,616,760	2,356,247	67,888,479
2008	41,242,922	17,075,621	6,870,187	8,083,380	2,868,094	3,793,072	79,933,276
2009	43,371,704	16,945,557	33,238,720	8,451,073	5,610,232	3,715,112	111,332,398
2010	41,647,036	17,015,946	3,387,919	7,031,989	26,264,559	14,527,312	109,874,761
2011	41,898,448	16,981,085	20,717,984	8,233,147	4,002,963	8,136,026	99,969,653
2012	41,826,235	17,581,512	16,640,953	8,099,547	3,439,237	6,937,898	94,525,382
2013	41,453,014	18,020,195	10,912,051	8,964,526	3,449,375	8,093,642	90,892,803
2014	41,417,797	18,720,639	11,772,878	8,486,613	3,157,341	7,574,396	91,129,664
2015	42,580,017	19,167,773	8,895,742	10,203,700	2,780,700	40,480,808	124,108,740
2016	44,108,607	19,583,639	11,875,265	9,851,893	3,576,656	11,403,555	100,399,615

**All Revenue**  
**Box Elder School District Revenues**  
**Final Audited 2016**

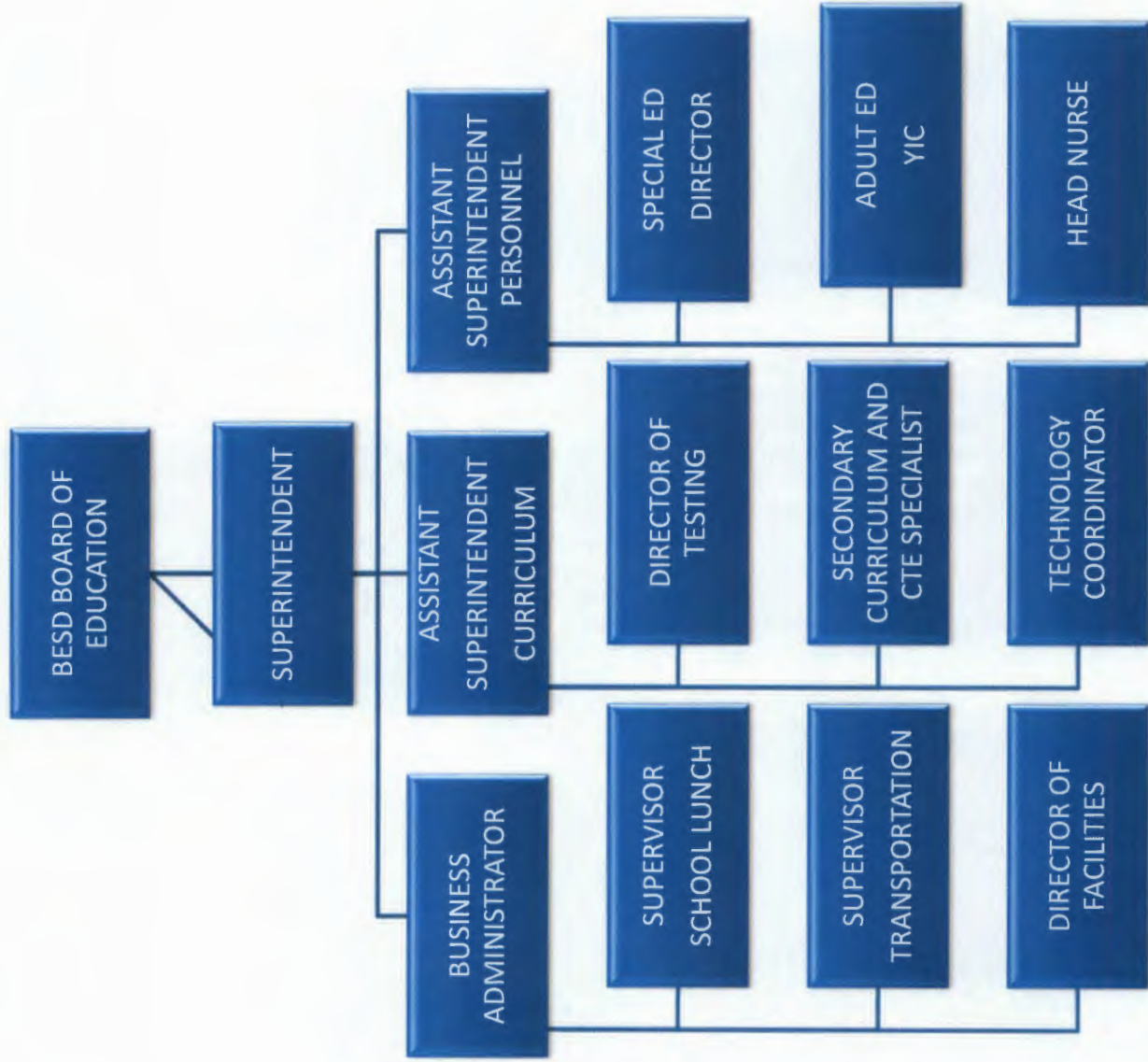




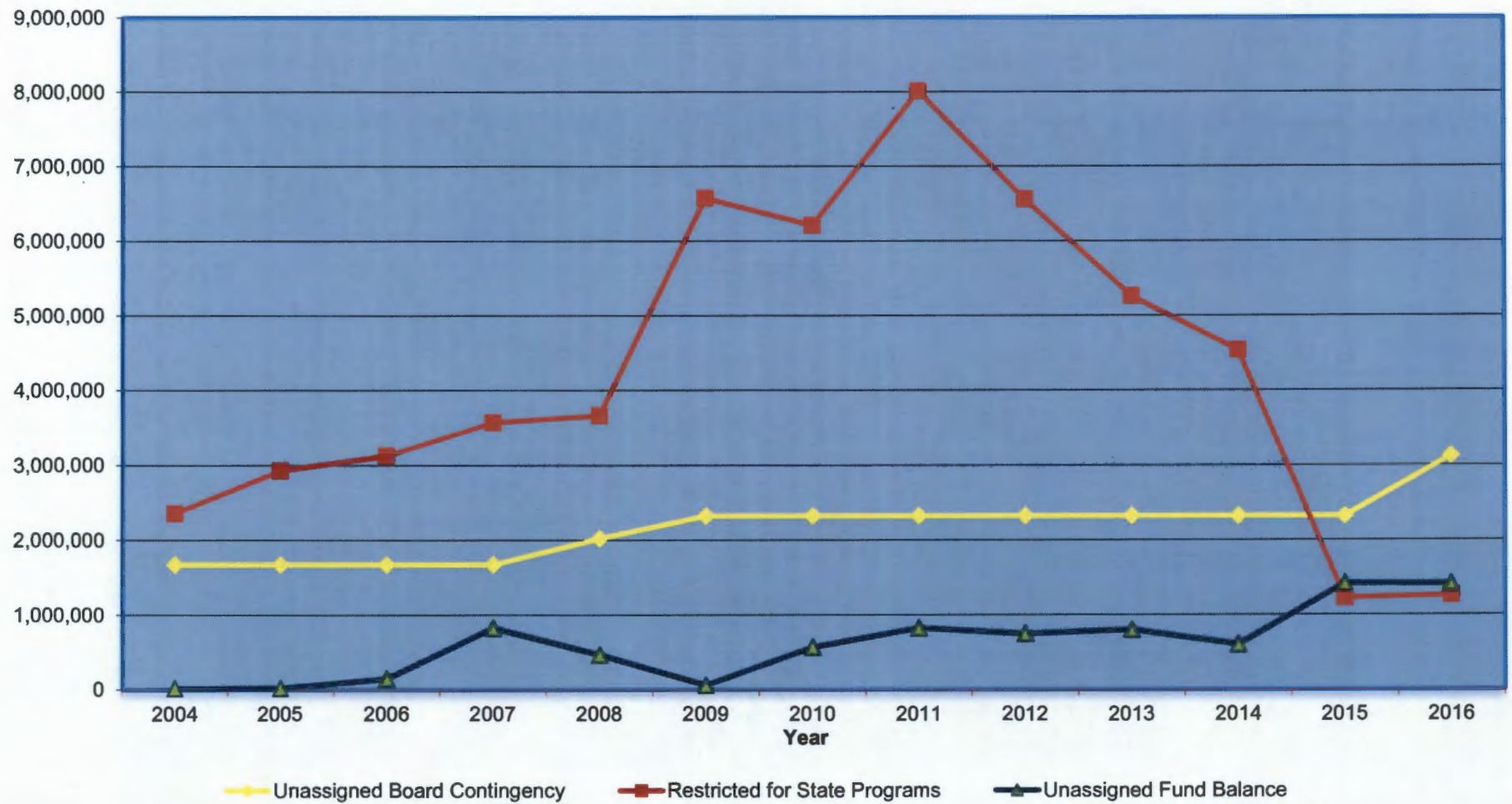
**Box Elder School District  
Expense Type  
Audited 2016**



**Box Elder School District  
Organizational Chart**

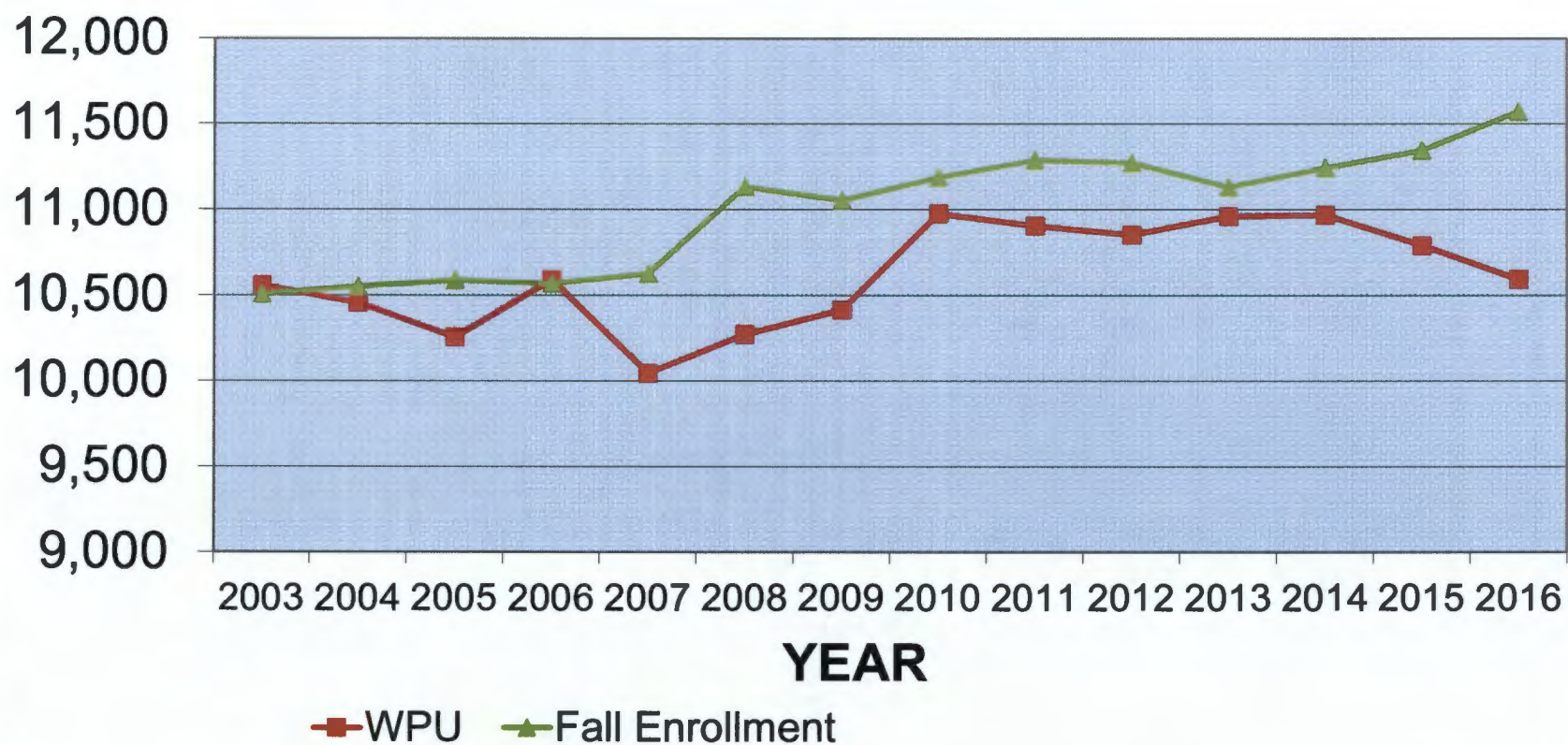


### Reserves General Fund in Dollars



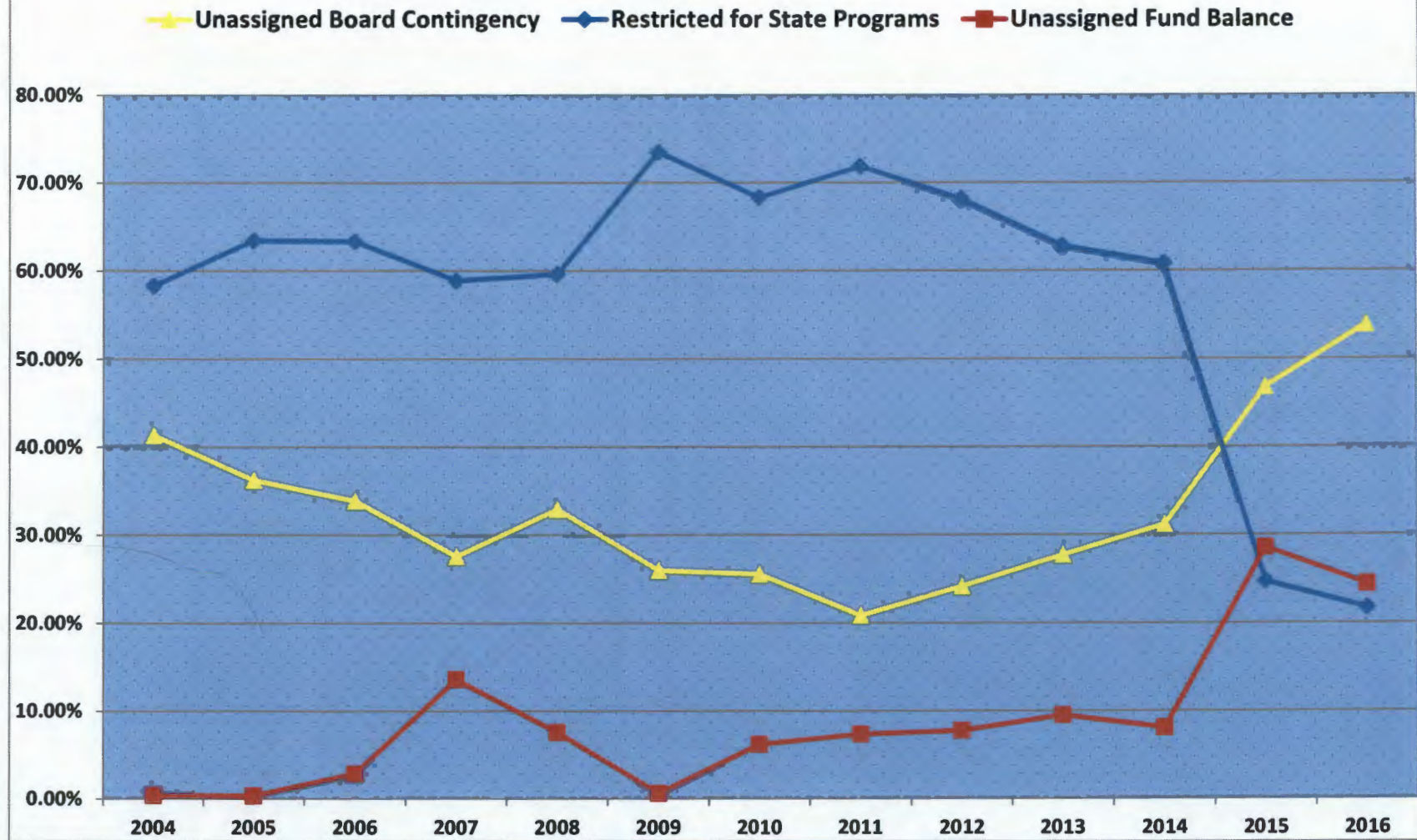


## Average Daily Membership and Fall Enrollment

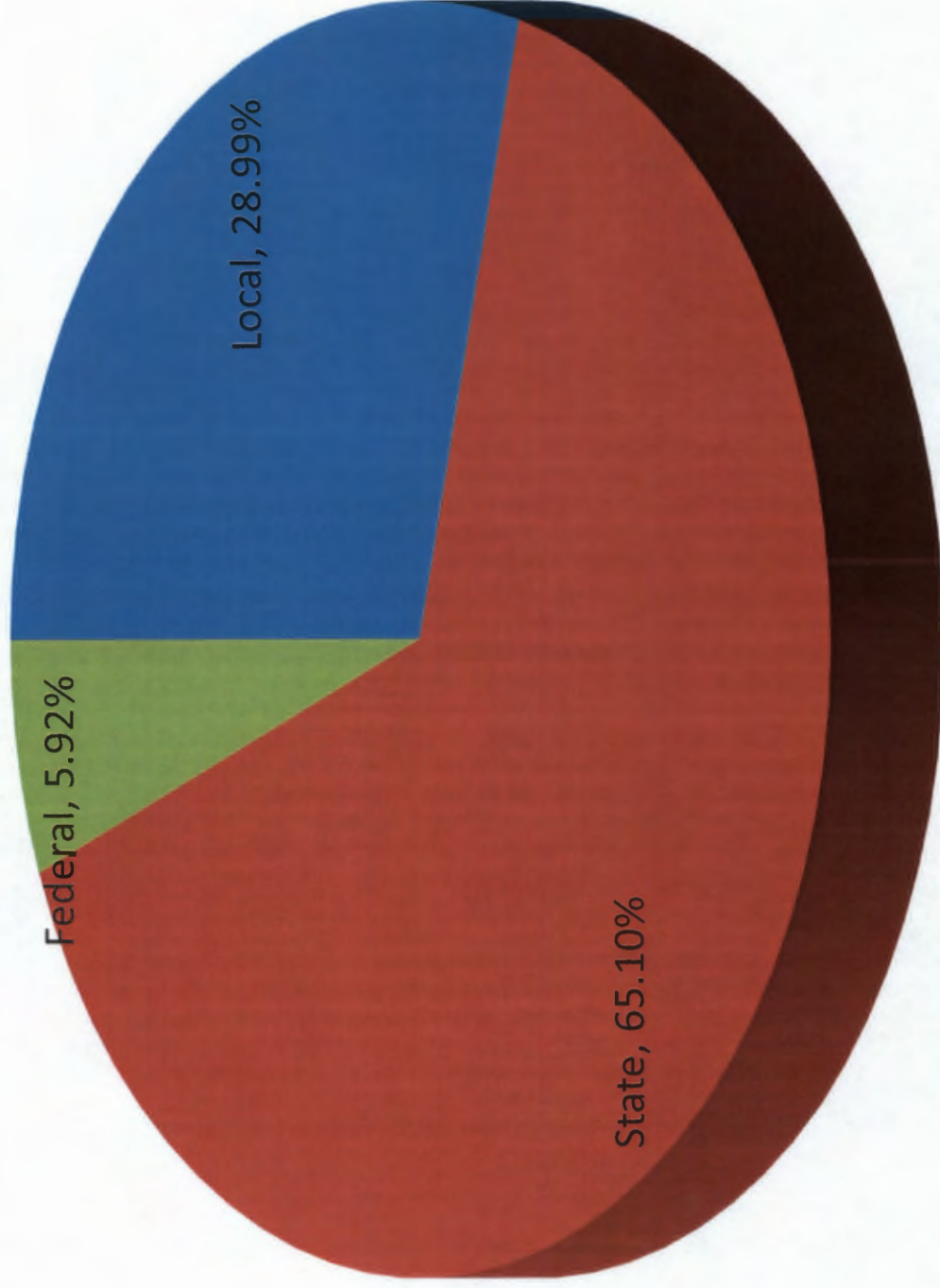




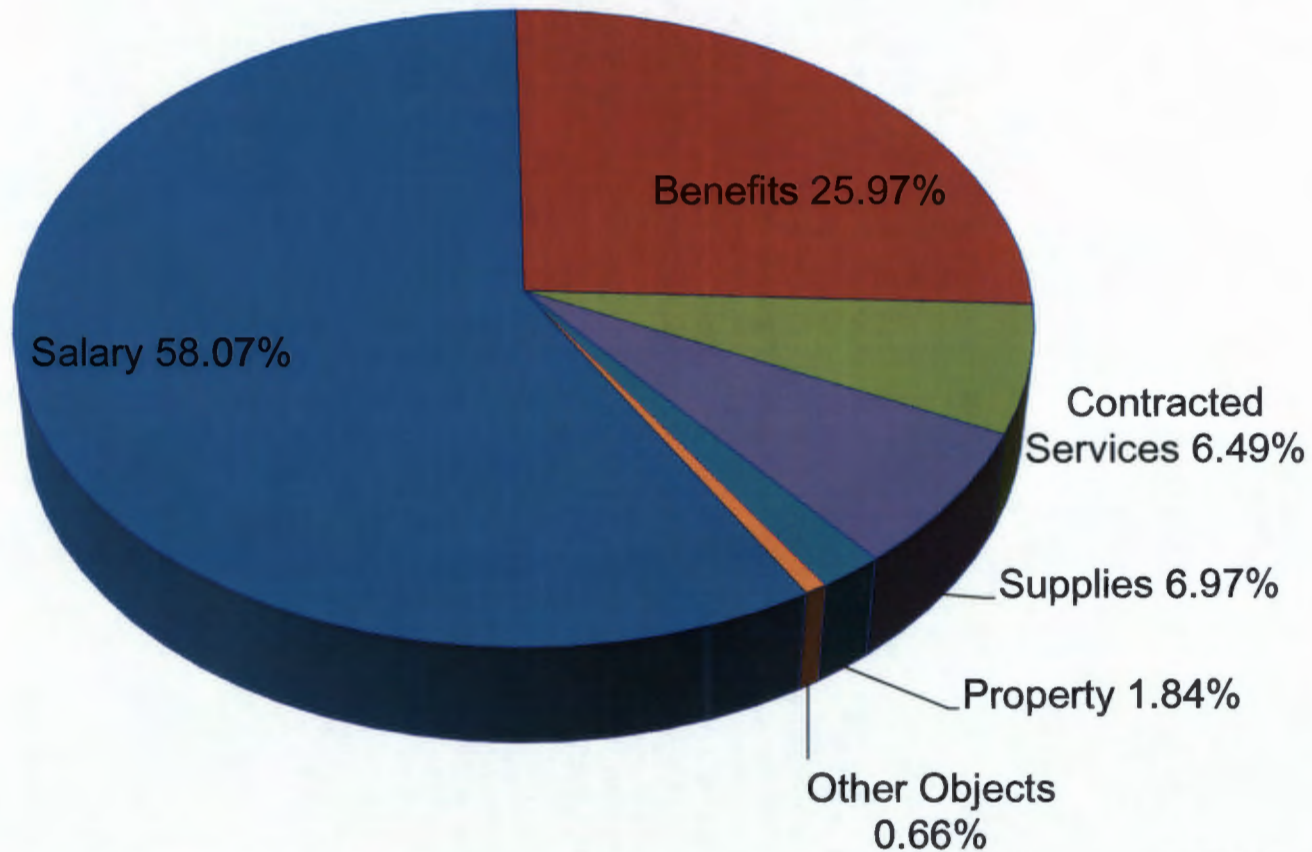
### General Fund Balances as a percent of Total Fund Balances through FY 2016



General Fund Revenue  
2016

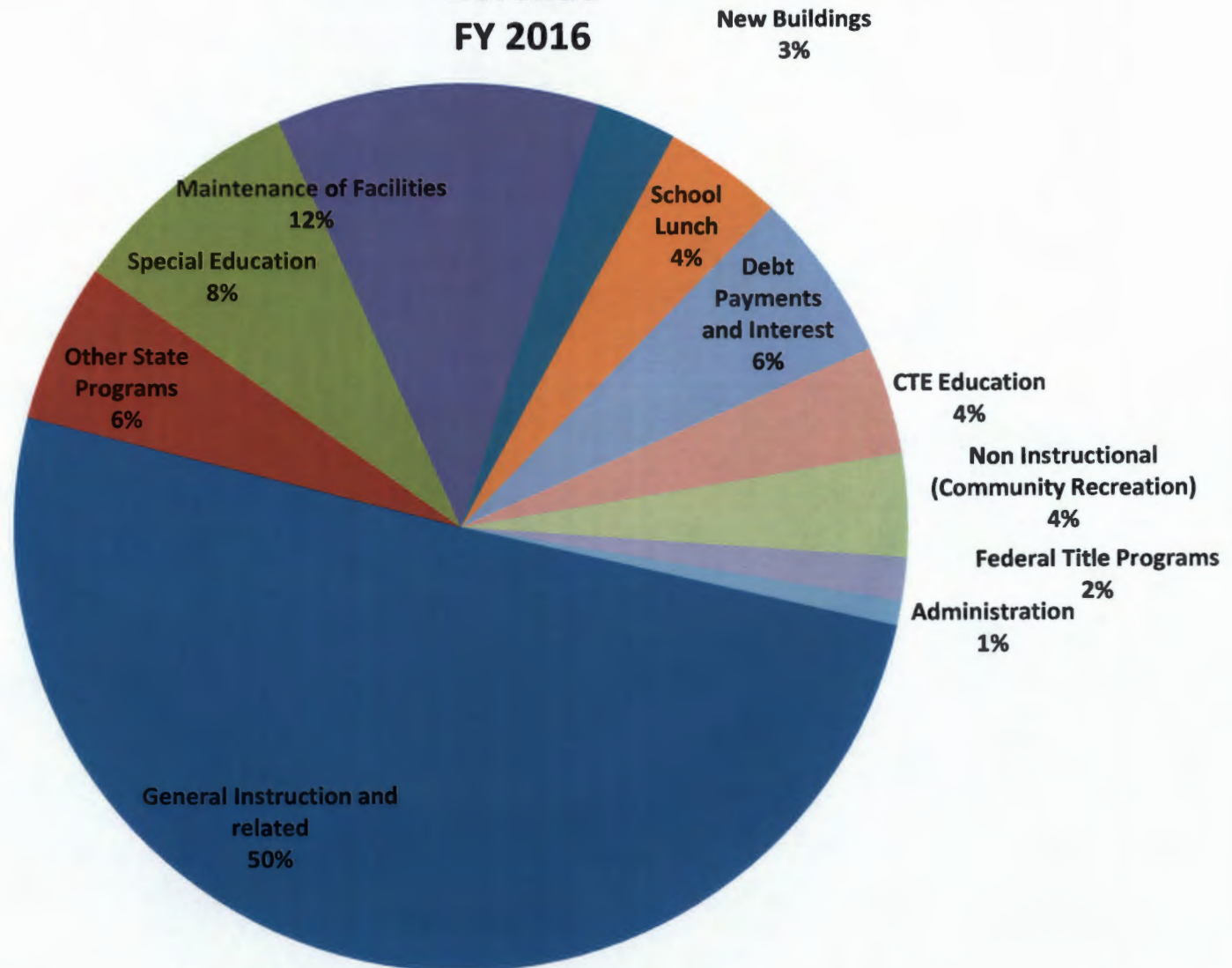


## Category Expenditure General Fund FY 2016



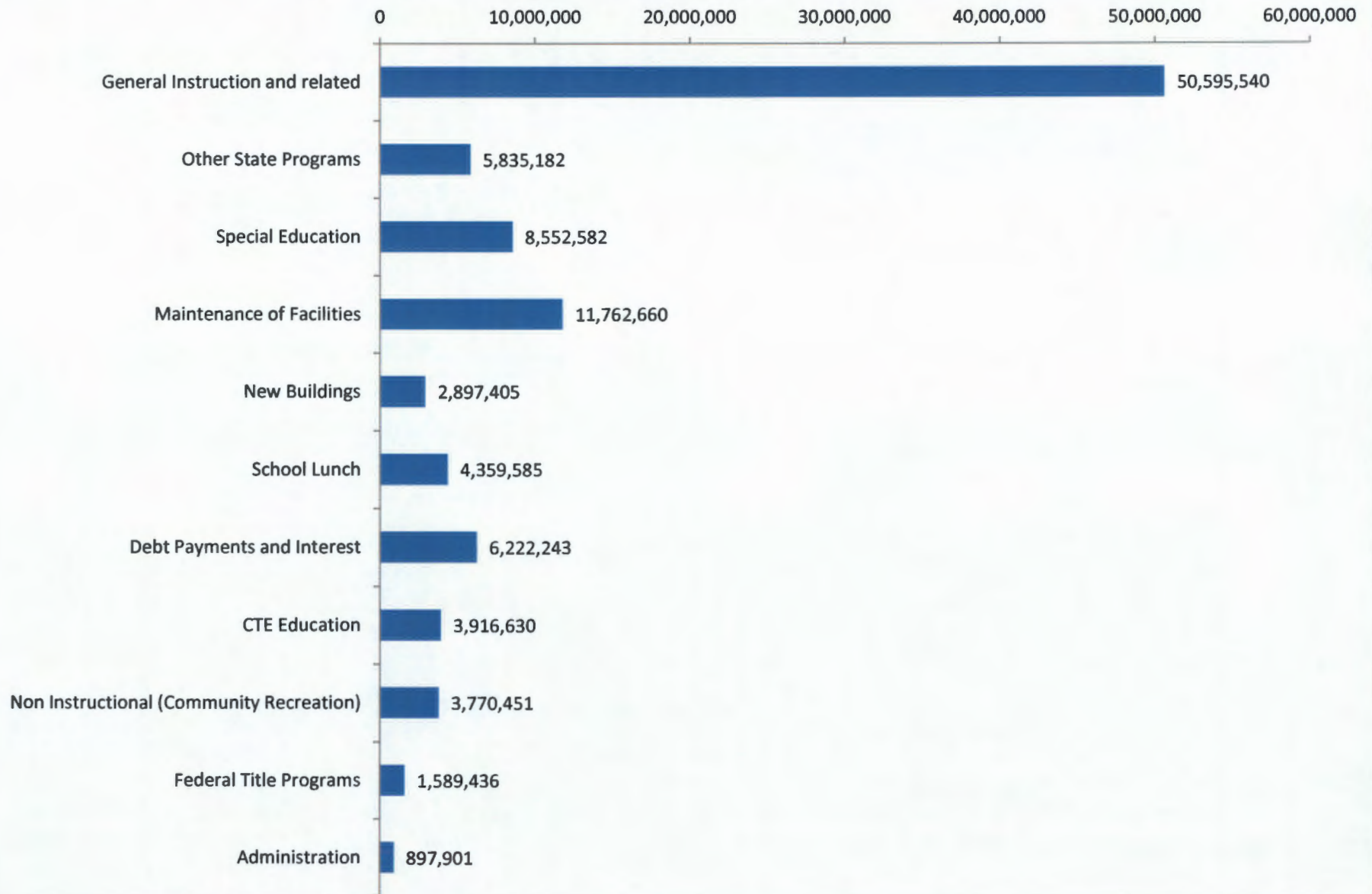


**Program Breakdown  
Revenue  
FY 2016**

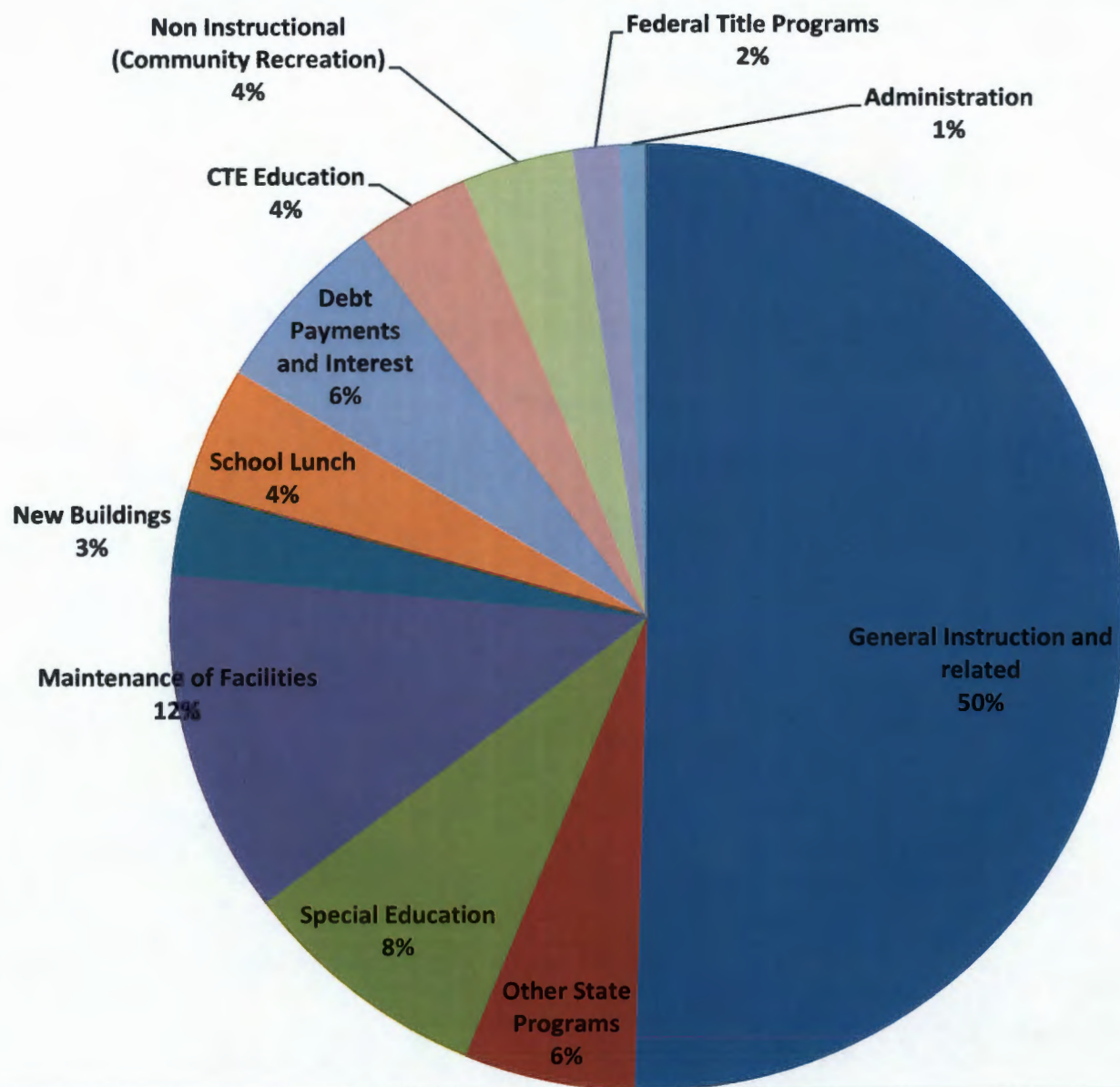


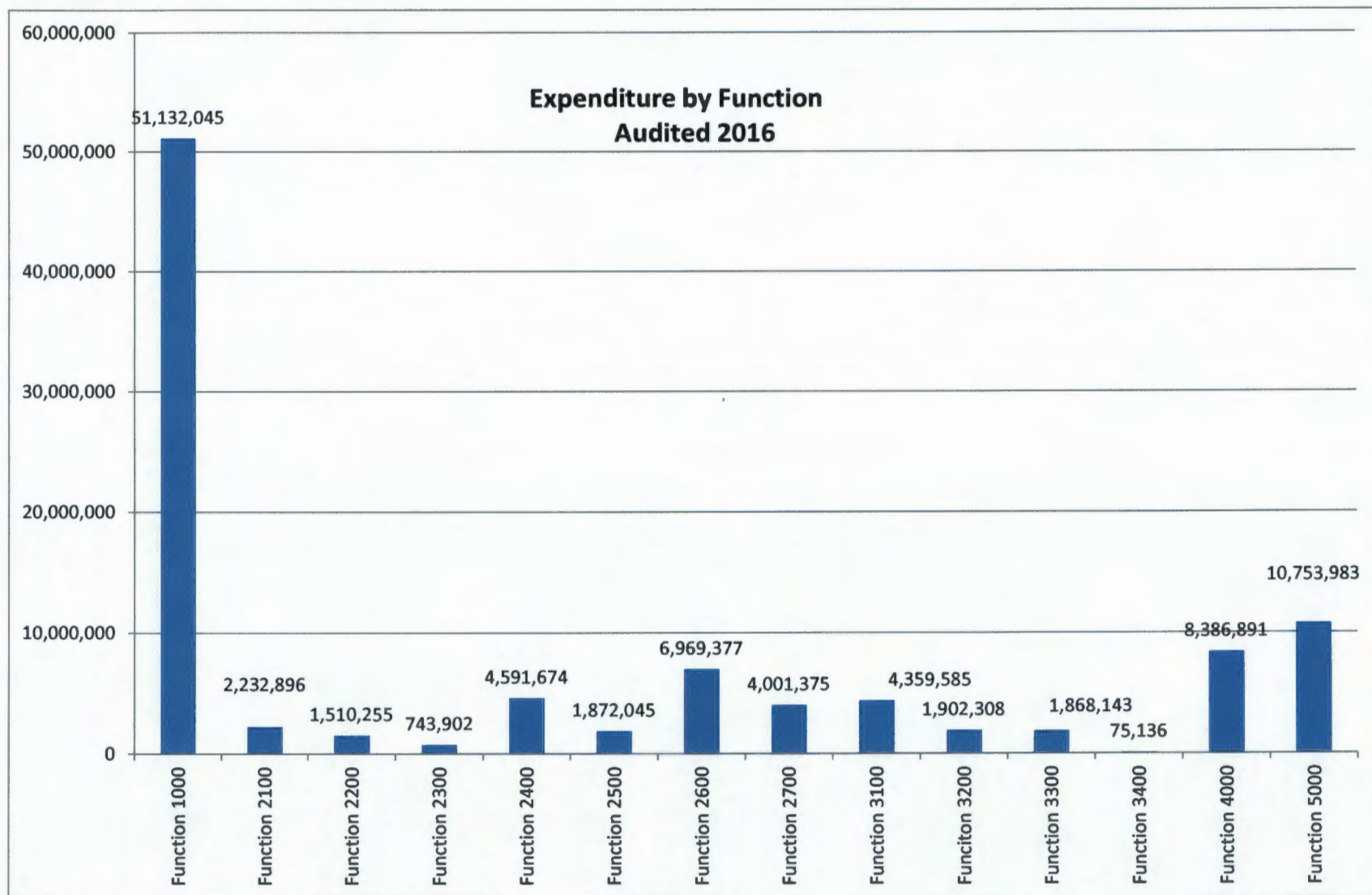


## Expenditures by Major Programs FY 2016



## Program Expenditures by Percent of Total FY2015





## Year 17 07/01/16 - 06/30/17

<u>Program</u>	<u>State</u>	<u>Program Description</u>	<u>Director</u>
<u>Number</u>	<u>Prgm No.</u>		
0001		(beginning Yr17) Invoice School's Payroll & Benefits	Michelle Westley
0002		TSSP-Teacher Salary Supplement Program	Michelle Westley
0003		Credit Recovery	Jamie Kent
0005		Auto Shop BEHS	Rod Cook
0010		Pre-Kindergarten (summer 2016) [awarded to Foundati	Darin Nielsen
0011		Harris 1:1 Grant (emints)	Darin Nielsen
0013		Emergency Reserve	Rod Cook
0021		Student Activity Funds	
0024		Classified Professional Development	Terry Jackson
0025		Extra Curricular Activities	Terry Jackson
0030		Athletics	Terry Jackson
0040		Administrator Professional Development	Rod Cook
0042	Fund 76	Board Member's Fund (flower)	Rod Cook
0043	Fund 76	District Office Fund	Rod Cook/Marci Hatch
0044		BEAA Box Elder Administrators Association	Colleen Shaffer
0045		School Reimbursable (Graduation & Accreditation)	Rod Cook
0047		Teachers 2 Addl Prof Dev Days (Solution Tree)	Rod Cook
0049		One Time Salary Enhancement	Rod Cook
0050		Classroom - General	Superintendent
0051		Textbooks	Darin Nielsen
0053		Curriculum General Instruction	Darin Nielsen
0054		Home Bound	Terry Jackson
0055		Debt Service	Rod Cook
0056		In-School Suspension & School Within a School	Superintendent
0123		AmeriCorps Literacy	Michelle Westley
0200		Municipal Bldg (FD50)	Rod Cook
0300		Redevelopment Taxes	Rod Cook
504		Section 504	Terry Jackson
600		Special Transportation	Jean Cannon
1205		Special Education - All State Programs	Kim Lloyd
1206		Special Education - Teacher Extra Days Extended Yea	Kim Lloyd
1212		Special Ed-Summer Programs	Kim Lloyd
1215		Special Education - Pre-school (State)	Kim Lloyd
1610	1609	Adult High School Completion	Jamie Kent
2100-2999		Student Activity Funds	
3010		Community Recreation (Natatoriums)	Rod Cook
3020		Civic Services - Activities	Rod Cook
3025		Building Rental	Rod Cook
3300		Foundation General Unrestricted (Fund 75)	Rod Cook
3310		Foundation General - Fine Arts (Fund 75)	Rod Cook
3320		Foundation General - Educational Technology (Fund 75)	Rod Cook
3330		Foundation - Program Enhancement (Fund 75)	Rod Cook
3350		Foundation General - Scholarship (Fund 75)	Rod Cook
3400		Library Endowment (Fund 75)	Rod Cook
3402		Marie Eccles (Fund 75)	Rod Cook
3403		Nucor (Fund 75)	Rod Cook
3500		Employee Health and Wellness	Rod Cook
5000		Budget Cut	Rod Cook
5100		Termination Benefit Funding	Rod Cook
5160		Instructional Media Centers	Rod Cook
5201	old 5230	Class Size Reduction (State)	Terry Jackson
5211	5331	Accelerated Learner (was Gifted & Talented)	Darin Nielsen
5212	5332	Advanced Placement	Darrell Eddington
5213	5333	Concurrent Enrollment	Darrell Eddington



## Year 17 07/01/16 - 06/30/17

<u>Program</u>	<u>State</u>		
<u>Number</u>	<u>Prgm No.</u>	<u>Program Description</u>	<u>Director</u>
5218	5337	At Risk - Homeless	Darrell Eddington
5229	5699	Assessment (Testing UPASS)	Keri Greener
5250		Teacher Enhancement Projects	Keri Greener
5251		Bldg. Level - Professional Development	Keri Greener
5270		High School CPR/AED Grant (Sam Yates 30139)	Michelle Westley
5315		Pupil Transportation	Jean Cannon
5316		Fleet Fund - Mileage	Jean Cannon
5336	old 5641	EARS Early Interventions-Enhancement for at Risk Stu	Keri Greener
5340		YIC- Youth in Custody Programs	Jamie Kent
5341		Private YIC- Youth in Custody Programs	Jamie Kent
5366		Crisis Intervention/Suicide Prevention/Hope Squad	Darrell Eddington
5368		School Nurse Program	Terry Jackson
5420		School Land Trust	Darin Nielsen
5425		Medicaid Reimbursement & Outreach	Kim Lloyd
5463		Safety	Superintendent
5500		ADA (American Disabilities Act)	Jim Christensen
5550		Capital Outlay Foundation	Jim Christensen
5561		Capital Outlay Enrollment Growth	Jim Christensen
5610		Driver Ed	Darrell Eddington
5613		State Corrections (was prison) (Rick Young's salary)	Jamie Kent
5618		School Grants: STAR Cross	Darin Nielsen
5635		Dual Immersion (Critical Languages)	Darin Nielsen
5640	5840	Early Intervention/OEK/Extended Day Kindergarten	Darin Nielsen
5645		Reading Difficulties Pilot (Teir 3) 125&172	Darin Nielsen
5655		Digital Teaching and Learning (Yr17-Yr19)	Darin Nielsen
5672		Prevention	Darin Nielsen
5674		Youth Suicide Prevention HB329 \$3,000 (Hope Squad)	Darrell Eddington
5700	Fund 76	Northern Utah Curriculum Agent District	Darin Nielsen
5701	Fund 76	NUCC - Reading	Darin Nielsen
5702	Fund 76	NUCC - Math	Darin Nielsen
5703	Fund 76	Science Grant (STEM Action Center)	Darrell Eddington
5707	Fund 76	NUCC UCAP DWS (Dpt WorkForce Svc) Weber State	Darin Nielsen
5712	Fund 76	ILSC Vocational Rehab	Kim Lloyd
5750	Fund 76	Rural Principal Project USU	Michelle Westley
5800		E-Rate	Alan Shakespear
5801		Ed Net	Alan Shakespear
5805		K-3 Literacy/Reading Improvement	Darin Nielsen
5808		State Capitol Field Trips	Michelle Westley
5810		Library Books & Supplies	Darin Nielsen
5844		State Literacy Progm	Darin Nielsen
5876		Legislative - Educators Salary Adjustment	Rod Cook
5881		USTAR	Darrell Eddington
5882		Art Grant (BTSALP Beverly Sorenson) Yr17 166&172	Darin Nielsen
5884	5851	Teacher Supplies & Materials	Rod Cook
6047	6043	Perkins (Federal)	Darrell Eddington
6100		CTE - Agriculture Education	Darrell Eddington
6150		CTE - Summer Agriculture	Darrell Eddington
6199		CTE - AG Vehicle Replacement	Darrell Eddington
6300		CTE - Health Science & Technology Education	Darrell Eddington
6400		CTE - Family & Consumer Sciences Education	Darrell Eddington
6500		CTE - Business Education (see comment)	Darrell Eddington
6600		CTE - Trade & Technical Education	Darrell Eddington
6700		CTE - Information Technology Education	Darrell Eddington
6800		CTE - Technology & Engineering Education	Darrell Eddington
6900		Career&Technical Education Prgms (CTSO, Admin etc	Darrell Eddington

## Year 17 07/01/16 - 06/30/17

<u>Program</u>	<u>State</u>		
<u>Number</u>	<u>Prgm No.</u>	<u>Program Description</u>	<u>Director</u>
6901		Technology, Life & Careers (TLC)	Darrell Eddington
6902		Work Based Learning	Darrell Eddington
6903		Comprehensive Guidance	Darrell Eddington
7504		Title III (ESL Coordinators)	Keri Greener
7508		JAVITS Control/Treatment Schools (132&136)	Darin Nielsen
7511		Title I	Darin Nielsen
7522		IDEA Preschool	Kim Lloyd
7548	7519	ESEA CH1 - Migrant Education	Terry Jackson/Chad Kirby
7551	7524	Idea-B - Handicapped (PL 101-476)	Kim Lloyd

Example					
Fund	Location	Year	Program	Function	Object
(10)	(500)	(7)	(0050)	(1000)	(610)

## FUND CODES

### Fund Classifications

#### **Governmental Fund Types**

- 10 The General Fund
- 20 Special Revenue Funds
  - 21 School Activity Accounting
  - 26 RDA Revenue Recognition
- 30 Debt Service and Capital Projects Fund
  - 31 Debt Service Fund
  - 32 Capital Projects Fund
- 40 Building Reserve Fund

#### **Proprietary Fund Types**

- 49 School Food Services Fund
- 50 Building Fund

#### **Fiduciary Fund Types**

- 70 Trust and Agency Funds
  - 75 Foundation
  - 76 Agency Fund

#### **Account Groups**

- 80 General Fixed Assets
- 90 General Long Term Debt

This is designed as a reference only. Account numbers should come from budget sheets or be approved by Rod Cook.

School Number	School Name
<b>Elementary</b>	
104	Century
120	Early Learning Center Corinne
125	Discovery
132	Fielding
134	Foothill
136	Garland
140	Grouse Creek
150	Lake View
156	ILSC Independent Life Skills Center
164	McKinley
166	Mountain View
167	North Park
168	Park Valley
172	Three Mile Creek
188	Snowville
200	Willard

<b>Secondary</b>	
304	Harris Intermediate
308	Young Intermediate
404	Bear River Middle
408	Box Elder Middle
704	Bear River High
708	Box Elder High
714	Bear River Natatorium
718	Box Elder Natatorium
778	Community High School
550	Youth Track
570	YIC Youth In Custody Triumph

<b>District</b>	
500	District Office
545	Maintenance Dept.
546	Computer Dept.
555	Transportation
600	Retirees
888	Inactive
999	General (No Location Assigned)



## FUNCTION CODES

### Function Classifications

<b>1000</b>	<b>General Instruction (work directly with students)</b>
-------------	--

<b>2000</b>	<b>Supporting Services</b>
-------------	----------------------------

2100	Support Services - Student Well Being
2200	Support Services - Instructional Staff Asst.
2300	Support Services - General District Admin.
2400	Support Services - School Administration
2500	Support Services - Business
2570	Support Services - Personnel
2600	Operation & Maintenance of Plant Services
2700	Student Transportation Services

<b>3000</b>	<b>Operation of Non-Instructional Services</b>
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3100	Food Services
3200	Other Non-Instructional
3300	Community Recreation Services
3310	Community Recreation Natatoriums
3320	Community Recreation Other

3700	Agency funds
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4000	Facilities & Acquisition & Construction Services
------	--

5000	Debt Service
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5100	Bond
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## OBJECT CODES

### Object Classifications

<b>110</b>	<b>General District Administrative Salaries</b>
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111	Compensation - School Board
112	Salaries - Superintendent
113	Salaries - Associate, Deputy, or Assistant Superintendent
114	Salaries - School Business Administrator
115	Salaries - Supervisors & Directors
116	Salaries - 401K Bonus
117	Salaries - Incentive
118	Salaries - Bonus

#### 120 School Administrative Salaries

- 121 Salaries - Elementary Principals & Assistants
- 122 Salaries - Secondary Principals & Assistants
- 123 Salaries - Coordinators
- 125 Salaries - 401K Bonus
- 127 Salaries - Incentive
- 128 Salaries - Bonus

#### 130 Certified Instructional Salaries

- 130 Salaries - Teachers (Elementary)
- 131 Salaries - Teachers (Secondary)
- 132 Salaries - Substitute Teachers
- 133 Salaries - Sabbatical Leave
- 134 Salaries - Extra Pay
- 135 Salaries- Speech Specialist
- 136 Salaries - Career Ladder Extra
- 137 Salaries - Career Ladder Days
- 138 Salaries - Bonus (Sick Leave Pay)

#### 140 Other Certified Salaries

- 141 Salaries - Attendance & Social Work Personnel
- 142 Salaries - Counselor/Guidance Personnel
- 143 Salaries - (Nurses) Health Service Personnel
- 144 Salaries - Comp Guidance Extra Pay
- 145 Salaries - Media Personnel (Certified)
- 146 Salaries - CD Specialists: Speech, Comm. Disorders
- 148 Salaries - Bonus
- 149 Salaries - Other Certified Personnel

#### 150 Office Salaries

- 151 Salaries - Accounting Personnel
- 152 Salaries - Secretarial & Clerical Personnel
- 153 Salaries - Secondary Secretary
- 154 Salaries - Secretary Extra Pay

#### 160 Para-Professional Salaries

- 161 Salaries - Contracted Aides & Para-professionals
- 162 Salaries - Contracted Prep Aides
- 163 Salaries - Vouchered Teacher Aides
- 164 Salaries - Accompanist
- 165 Salaries - Voucher Prep, Music & Media Aides

#### 170 Student Transportation Salaries

- 171 Salaries - Student Transportation Supervisor
- 172 Salaries - Contracted Bus Drivers
- 173 Salaries - Mechanics & Other Garage Employees
- 174 Salaries - Voucher Bus Drivers
- 175 Salaries - Activity & Training
- 176 Salaries - Substitute Bus Drivers
- 178 Salaries - Equity Adjustment
- 179 Salaries - Extra Maintenance

#### 180 Operation & Maintenance Salaries

- 181 Salaries - Operation & Maintenance
- 182 Salaries - Custodian & Maintenance Personnel
- 183 Salaries - Extra Maintenance
- 184 Salaries - Sweeper
- 185 Salaries - Summer
- 186 Salaries - Printing

#### 190 Other Classified Salaries

- 191 Salaries - Food Services Supervisor & Asst.
- 192 Salaries - Contracted School Lunch Cook
- 193 Salaries - Non-Contracted School Lunch Cook
- 194 Salaries - Extra Contracted School Lunch Cook
- 195 Salaries - Lunch Clerk
- 196 Salaries - Substitute Cook/Lunch Clerk

#### 200 Employee Benefits

- 210 State Retirement
- 220 Social Security
- 230 Early Retirement Incentive
- 240 Group Insurance
- 270 Industrial Insurance
- 280 Unemployment Insurance
- 295 Life Insurance

#### 300 Purchased Professional & Technical Services

- 320 Professional - Education Services/Accreditation
- 330 Other Professional Services
- 340 Technical Services

#### 400 Purchased Property Services

- 420 Utility Services: Water/Sewer
- 440 Repairs & Maintenance Services/Rent
- 460 New Buildings

#### 500 Other Purchased Services

- 521 Property Insurance
- 530 Telephone
- 532 Cell Telephone
- 540 Advertising
- 550 Professional Development
- 551 Professional Development
- 552 Professional Development
- 553 Professional Development
- 554 Professional Development
- 561 Tuition to other LEA's with the State
- 580 Travel  
(Expenditures for transportation, meals, hotel, and other expenses associated w/staff travel for the LEA. Payments for per-diem in lieu of reimbursements for subsistence (room & board) also are charged here.)
- 583 Mileage
- 585 Conference Registrations

## 600 Supplies & Materials

- 610 Supplies - General  
(Amounts paid for items of an expendable nature that are consumed, worn out, or deteriorated in use; or items that lose their identity through fabrication or incorporation into different or more complex units or substances are considered supply expenditures.)
- 620 Emergency Custodial Supplies
- 622 Oil
- 624 Motor Fuel
- 625 Electricity
- 626 Natural Gas
- 630 Food
- 636 Printing

**BOOKS:** Expenditures for books and textbooks prescribed and available for general use by students, including any reference books.

- 641 Textbooks  
(Expenditures for text material which are defined as including not only traditional hardbound printed volumes but also organized systems or learning packages which constitute the instructional vehicle for a given course, subject, or grade level or a significant portion of a given course, subject, or grade level.)
- 643 Consumable Textbooks
- 644 Library Books  
(Expenditures for purchases of library books which are those books provided for enrichment, extension or study in depth. They may be general or specialized in nature. They are books purchased for general use and not primarily for use in certain classes, grades, or other particular student groups. They include reference sets and dictionaries, but not textbooks and periodicals.)
- 650 Periodicals  
(Expenditures for periodicals and newspapers for general use. A periodical is a publication appearing at regular intervals of less than a year, continuing for an indefinite period.)
- 660 Audiovisual Materials  
(Expenditures for those non-print items which with reasonable care and use may be expected to last for more than one year. This category includes such items as recorded tapes and discs, slides and transparencies, films and filmstrips, maps and globes, prints and photographs, models and mockups.)
- 670 Computer Software
- 675 Wiring
- 681 Lubricants
- 682 Tires and Tubes
- 683 Repair Parts for Buses & Other Vehicles

## 700 Property

- 710 Land & Improvements
- 720 Buildings
- 732 Busses
- 733 Furniture
- 734 Principals Tech
- 735 Vehicles
- 736 Principals Tech
- 737 Principals Tech
- 738 Equipment < \$500 or non-capitalized
- 739 Other Equipment > \$ 500 or capitalized  
(Expenditures for the initial, additional, and replacement items of equipment, such as furniture, and fixtures and vehicle.)



800 Other Objects

810	Dues & Fees
830	Interest
831	Lease Interest
888	Balance Sheet Accounts Only
890	Miscellaneous Expenditures (sales tax)
891	Bus Driver Training
892	Bus Driver Physical

900 Other Uses of Financial Resources

910	Principal
931	Lease Interest
999	Revenue Accounts Only

BESD Board Financial  
Budget Report

	Description	2014-15 Actual	15-16 Actual	2016-17 Revised	2017-18 Preliminary
			4/11/17	4/11/17	4/21/2017
1	GENERAL FUND (M&O) FUND (10)				
2					
3	REVENUE:				1.05
4	Local				1.0581
5	Property	15,221,128	19,534,569	16,750,000	17,420,000
6	Tuitions/Trans	437,908	505,047	450,000	450,000
7	Inv Earnings	136,363	179,215	209,215	212,000
8	Indir. Costs-SL	746,774	649,635	306,000	376,000
9	Rental Fees	75,326	143,010	120,000	120,000
10	Other	1,548,577	1,588,377	1,465,000	1,405,000
11	State	47,505,354	50,748,849	54,029,332	56,827,518
12	Federal	4,211,579	4,611,737	4,760,000	4,760,000
13	Funds Avail/Assigned Balance	819,637			
14	TOTAL M & O				
15	REVENUE	70,702,646	77,960,439	78,089,547	81,570,518
16	Beg Balance	601,753	1,415,192	1,414,893	498,237
17	Less:				
18	Ending Balance	1,415,192	1,414,893	498,237	711,553
19	TOTAL M & O FUNDS				
20	available	69,889,207	77,960,738	79,006,203	81,357,203
21					
22	EXPENDITURES:				
23	Instruction (1000)				
24	Salaries	27,658,865	28,590,332	31,262,139	32,825,246
25	Benefits	13,078,107	13,287,989	13,415,750	14,195,205
26	Purchased Serv.	1,620,762	2,460,078	2,580,488	2,620,000
27	Supplies/Textbooks	1,842,027	1,979,097	2,578,587	1,928,587
28	Equip/ETI/Prog	275,310	1,212,190	1,590,000	1,605,000
29	Other	443,227	375,420	450,000	450,000
30	Total	44,918,298	47,905,106	51,876,964	53,624,038
31					
32	Student Services (2100)				
33	Salaries	1,412,770	1,545,502	1,572,988	1,651,637
34	Benefits	612,967	671,798	690,272	730,377
35	Other	114,701	15,596	125,000	125,000
36	Total	2,140,438	2,232,896	2,388,260	2,507,014
37					
38	Instructional Staff (2200)				
39	Salaries	941,573	947,992	1,048,276	1,100,690
40	Benefits	391,929	416,262	405,348	428,899
41	Other	144,267	146,001	156,000	156,000
42	Total	1,477,769	1,510,255	1,609,624	1,685,589
43	District Administration (2300)				
44	Salaries	249,346	237,210	275,137	288,894
45	Benefits	148,835	129,760	157,717	166,880
46	Purch Services	121,056	209,080	168,000	168,000
47	Liability Insurance	108,819	98,515	107,481	107,481
48	Supplies	29,630	47,288	30,000	30,000
49	Other	23,346	22,049	24,000	24,000
50	Total	681,032	743,902	762,335	785,255



BESD Board Financial  
Budget Report

		2014-15	15-16	2016-17	2017-18
	Description	Actual	Actual	Revised	Preliminary
			4/11/17	4/11/17	4/21/2017
51	School Administration (2400)				
52	Salaries	2,913,461	3,000,066	3,096,684	3,251,518
53	Benefits	1,284,567	1,327,858	1,344,290	1,422,393
54	Prof Serv/Travel	85,641	91,376	88,000	88,000
55	Other	11,069	18,376	15,000	15,000
56	Total	4,294,738	4,437,676	4,543,974	4,776,911
57					
58	Business & Support (2500)				
59	Salaries	1,017,861	1,161,231	1,015,818	1,066,609
60	Benefits	473,418	516,893	553,563	585,725
61	Contract Services	183,740	26,576	65,000	70,000
62	Other	356,281	167,345	187,000	187,000
63	Total	2,031,300	1,872,045	1,821,381	1,909,334
64					
65	Operation & Maintenance (2600)				
66	Salaries	2,533,064	2,661,221	2,787,384	2,926,753
67	Benefits	1,115,389	1,183,482	1,026,996	1,086,664
68	Electricity	900,659	898,262	898,903	943,848
69	Purchased Service	395,623	623,500	584,943	595,222
70	Telephone	132,725	126,348	116,560	122,855
71	Natural Gas	467,480	496,933	470,201	493,711
72	Prop Insurance	267,092	270,135	209,110	230,021
73	Repair	102,328	99,821	109,800	115,200
74	Supplies	640,962	592,428	659,208	660,300
75	Other	2,404	2,068	2,500	2,500
76	Total	6,557,726	6,954,198	6,865,605	7,177,075
77	Transportation (2700)				
78	Salaries	2,138,179	2,253,541	2,203,872	2,314,066
79	Benefits	742,503	745,489	732,165	774,704
80	Purch Serv	290,969	243,641	254,054	254,054
81	Fuel	571,077	403,056	406,908	427,253
82	Supplies	304,750	334,702	357,565	357,565
83	Other/Veh Charges	750	20,946	12,000	12,000
84	Total	4,048,228	4,001,375	3,966,564	4,139,642
85	Non K-12 Services (3200)				
86	Salary	1,312,314	1,170,330	1,466,281	1,539,595
87	Benefits	522,444	478,139	545,946	577,665
88	Purchased Services	87,505	48,244	40,500	40,500
89	Other	126,834	205,594	180,486	180,486
90	Total	2,049,097	1,902,307	2,233,213	2,338,247
91	Community Services (3300)				
92	Salary	989,223	1,073,745	1,139,851	1,196,844
93	Benefits	292,636	308,886	323,972	342,795
94	Purchased Serv	202,242	267,318	287,727	287,727
95	Supplies/Util	168,102	179,860	168,872	168,872
96	Property	3,108	3,171	87,105	87,105
97	Other Objects	35,270	35,162	30,756	30,756
98	Total	1,690,581	1,868,142	2,038,283	2,114,098
99	Interfund Trans				
100	Change Desig Fund Bal		4,532,836	900,000	300,000

BESD Board Financial  
Budget Report

		2014-15	15-16	2016-17	2017-18
	Description	Actual	Actual	Revised	Preliminary
			4/11/17	4/11/17	4/21/2017
101	Undist Reserv Add				
102	TOTAL EXPENDITURERS				
103	M & O	69,889,207	77,960,738	79,006,203	81,357,203
104	School Activity Fund (21)				
105					
106	REVENUE:				
107	School Deposits	3,837,618	3,759,435	4,302,378	4,300,000
108					
109	Other				
110	Total Revenue	3,837,618	3,759,435	4,302,378	4,300,000
111					
112	EXPENDITURES:				
113	Purch Services	887,793	812,719	862,132	892,150
114	Supplies	2,398,160	2,227,432	2,598,355	2,798,550
115	Desig/Other	205,134	186,788	287,877	287,300
116	Other	261,971	169,178	314,410	322,000
117	Total School Activity	3,753,058	3,396,117	4,062,774	4,300,000
118	DEBT SERVICE FUND (31)				
119					
120	REVENUE:				
121	Property Tax	7,415,991	5,295,662	5,461,251	3,450,000
122	Interest	40,166	67,959	66,500	65,000
123	Bonds	0			
124	Total	7,456,157	5,363,621	5,527,751	3,515,000
125	Begining Bal	9,336,919	10,279,360	10,540,608	9,502,800
126	LESS:				
127	Ending Balance	10,279,360	9,420,738	9,345,432	8,294,873
128	Funds Available	7,456,157	9,420,738	9,345,432	8,294,873
129	EXPENDITURE:				
130	Refund of Bonds	6,503,716	6,212,743	6,572,927	4,572,927
131	Bond Debt	10,000	9,500	150,000	150,000
132	Other Uses				
133	Total	6,513,716	6,222,243	6,722,927	4,722,927
134	CAPITAL OUTLAY FUND (32)				
135					
136	REVENUE:				
137	Property Tax	8,442,593	8,939,206	7,950,000	9,354,615
138	Interest	230,078	292,892	447,000	450,000
139	Other	177,272	176,212	165,000	165,000
140	State	0	0		
141	Federal	0	0		
142	Ins./Prop.Recry	93,104	94,979	396,000	95,000
143	Total Revenue	8,943,047	9,503,289	8,958,000	10,064,615
144	Bond Proceedes	0			
145	Other Sources/QZAB	341,580	0	345,580	345,580
146	Desig. Fund Bal	2,249,684	0	5,786,756	0
147	TOTAL REVENUE CAPITAL				
148	OUTLAY	11,534,311	9,503,289	15,090,336	10,410,195
149	Beg. Balance	23,019,778	28,104,558	26,084,466	28,197,520
150	Less:				



BESD Board Financial  
Budget Report

		2014-15	15-16	2016-17	2017-18
	Description	Actual	Actual	Revised	Preliminary
			4/11/17	4/11/17	4/21/2017
151	Ending Balance	28,104,558	26,084,466	28,197,520	18,977,135
152	Capital Outlay Funds				
153	available	9,222,986	11,523,381	12,977,282	19,630,580
154	EXPENDITURES:				
155	Oper/Maint				
156	10% and Other				
157	Purchased Services	174,503	127,628	25,000	150,000
158	Software	3,780	275,550	250,000	250,000
159	Land Improvement		1	0	
160	Fielding		0	0	
161	Buildings/ 5 yr	2,165,665	2,316,518	2,316,518	2,000,000
162	Vehicles	1,064,486	996,972	1,304,451	1,100,000
163	Furniture/Equip	881,662	883,011	1,970,733	1,420,000
164	Other Objects	22,155	1	100,000	250,000
165	Total Capital	4,312,251	4,599,681	5,966,702	5,170,000
166	Young Intermediate	0	0	150,000	3,900,000
167	BE Nat/ILSC	19,178	3,401,747	3,250,000	550,000
168	Harris Addition/North Support	1,910,289	115,260	1,800,000	5,200,000
169	Prop Purchase/Other Projects	3,518	45,862	1,465,000	465,000
170	HS Sports Field		1		
171	Total Construction	1,932,985	3,562,870	6,665,000	10,115,000
172	Desig. F Bal		3,360,830		4,000,000
173	Bond Issue Fee	204,295		345,580	345,580
174	TOTAL EXPENDITURES CAPITAL				
175	OUTLAY	6,449,531	11,523,381	12,977,282	19,630,580
176	SCHOOL FOOD SERVICE FUND (49)				
177					
178	REVENUE:				
179	Lunch Sales	1,173,657	1,247,640	1,229,923	1,125,000
180	Other Local	4,739	4,663	2,500	2,500
181	State	744,539	812,818	777,226	780,000
182	Federal	2,259,509	2,492,329	2,540,860	2,560,000
183	Other	33,702	-94,068	0	0
184	TOTAL REVENUE SCHOOL				
185	FOODS	4,216,146	4,463,382	4,550,509	4,467,500
186	Beg. Balance	862,004	676,319	780,116	883,882
187	Less:				
188	Ending Balance	676,319	780,116	883,882	696,353
189	School Food Service Funds				
190	available	4,401,831	4,359,585	4,446,743	4,655,029
191	EXPENDITURES:				
192	Salaries	1,413,361	1,467,439	1,511,482	1,587,056
193	Benefits	504,977	517,084	550,231	582,199
194	Food/Supplies	2,071,641	2,038,889	2,091,257	2,162,000
195	Equipment	48,888	39,652	67,000	35,000
196	Other Costs	73,263	46,135	46,773	46,773
197	Dir/Indirect Costs	289,701	250,386	180,000	242,000
198	TOTAL EXPENDITURES SCHOOL				
199	FOODS	4,401,831	4,359,585	4,446,743	4,655,029
200	Foundation Fund (75)				

BESD Board Financial  
Budget Report

		2014-15	15-16	2016-17	2017-18
	Description	Actual	Actual	Revised	Preliminary
			4/11/17	4/11/17	4/21/2017
201					
202	REVENUE:				
203	Total Revenue	188,306	109,018	150,000	150,000
204	Available Revenue	188,306	109,018	150,000	150,000
205	EXPENDITURE:				
206	Expenses	85,246	75,136	150,000	150,000
207	Changes/Desg Fund Bal				
208	TOTAL EXPENDITURE	85,246	75,136	150,000	150,000
209	Agency Fund (76)				
210					
211	REVENUE:				
212	Agent Services	88,250	78,433	120,500	120,500
213	State	0	0	0	0
214	Federal	0	0		
215	Other	3,877	3,701	3,800	3,800
216	TOTAL REVENUE/BB				
217	AGENCY FUND	92,127	82,134	124,300	124,300
218	EXPENDITURE:				
219	Instruction	-290	0	900	350
220	NUCC	81,656	62,629	120,950	120,950
221	Other	4,670	2,768	3,000	3,000
222	Changes/Desg Fund Bal	0	0		
223	TOTAL EXPENDITURES				
224	AGENCY FUND	86,036	65,397	124,850	124,300
225					
226					
227					
228					
229	GRAND TOTAL FUNDS AVAILABLE				
230	ALL FUNDS	98,363,442	107,215,029	110,352,338	118,511,984
231	GRAND TOTAL EXPENDITURE				
232	ALL FUNDS	95,420,886	103,602,597	107,490,779	114,940,038



	Description	Lable	Categories Included
		<b>Explanation of Line Items</b>	<b>Includes:</b>
1	<b>GENERAL FUND (M&amp;O) FUND (10)</b>	Header Fund description	
2			
3	<b>REVENUE:</b>	Revenue header	
4	Local	Type of revenue	
5	Property	Combined local property tax	Basic/Tax sales/Redemptions/Leeways/ Trans/Tort/Reading/Fee in Lieu
6	Tuitions/Trans	Patron tuition and fees	Tuition charges Adult Ed/Transp Hazardous runs/Drivers Ed
7	Inv Earnings	Earnings on all money held	Interest on checking/ State Treasurer/Other investments
8	Indirect Costs	Indirect Costs Programs	State/Federal and Local programs including School Lunch Overhead charges
9	Rental Fees	Rental Fees	Textbook rental fees from students
10	Other	Other Misc Revenue	Reimbursements/Donations/Charges to schools wage reimbursement and other Indirect
11	State	Revenue from the State	All WPU/Program and supplemental State
12	Federal	Revenue from the Federal Gc	All Federal programs/Special Ed/Title programs/Other Federal
13	Misc./ Fund Bal	Miscellaneous/Fund Transfer	Fund Transfers/Designated Transfers
14	<b>TOTAL M &amp; O</b>	<b>Total General Fund</b>	
15	<b>REVENUE</b>	<b>Revenue Total</b>	<b>Sum of the above cells</b>
16	Beg Balance	Beginning Balance	Balance Carryover from last year
17	Less:	Less	minus
18	Ending Balance	Ending Balance	Calculated Revenue plus carryover minus expenditure
19	<b>TOTAL M &amp; O FUNDS</b>		
20	available	<b>Total Available</b>	<b>Revenue plus beginning balance less ending balance</b>
21			
22	<b>EXPENDITURES:</b>	<b>Expenditure Header</b>	
23	<b>Instruction (1000)</b>	<b>Instruction Function 1000</b>	<b>General Instruction</b>
24	Salaries	Salaries	Classroom Instructional payroll this includes Teachers/Aides/Extra pay
25	Benefits	Benefits	Benefits/FICA/Retirement/H & A/Workers comp/Life Insurance
26	Purchased Serv.	Purchased Professional Serv	Resource Officer/Interpreters/Other specialists/Repairs classroom equipment
27	Supplies/Textbooks	Supplies and Textbooks	Supplies and Textbooks used in the classroom
28	Equip/ETI/Prog	Equipment Technology Progra	This includes technology equipment and program equipment (Classroom equipment F 32)
29	Other	Other Misc Expenses	Indirect Cost charges/graduation expenses/Interest paid to schools/workshops and
30	<b>Total</b>	<b>Total</b>	
31			
32	<b>Student Services (2100)</b>	<b>Student Support Services</b>	
33	Salaries	Salaries	Counselors/Interpreters/Psychologists/Guidance secretaries
34	Benefits	Benefits	Benefits/FICA/Retirement/H & A/Workers comp/Life Insurance
35	Other	Other items	Contract services/Travel/Supplies/Misc
36	<b>Total</b>	<b>Total</b>	
37			
38	<b>Instructional Staff (2200)</b>	<b>Instructional Support Staff</b>	
39	Salaries	Salaries	Curriculum/Special Ed/Title/Testing Directors/Media specialists and aides/Secretarial
40	Benefits	Benefits	Benefits/FICA/Retirement/H & A/Workers comp/Life Insurance
41	Other	Other items	Contract services/Travel/Supplies/Library books/Misc
42	<b>Total</b>	<b>Total</b>	
43	<b>District Administration (2300)</b>	<b>District Administration</b>	
44	Salaries	Salaries	Board/Superintendent/Half of Personnel and Business Administrators/Secretary Support
45	Benefits	Benefits	Benefits/FICA/Retirement/H & A/Workers comp/Life Insurance
46	Purch Services	Professional Services	Auditor/Legal/Insurance consultants/Board Travel and Conferences
47	Liability Insurance	Liability Insurance	District Wide Liability Insurance State Risk Management
48	Supplies	Supplies	Board and District Administrative Paper and Supplies
49	Other	Other Miscellaneous	Accreditation/Dues and Fees/Judgements/Workshops and Conferences
50	<b>Total</b>		
51	<b>School Administration (2400)</b>	<b>School Administration</b>	<b>Principals and Secretarial support</b>
52	Salaries	Salaries	School Principals/Secretaries
53	Benefits	Benefits	Benefits/FICA/Retirement/H & A/Workers comp/Life Insurance
54	Prof Serv/Travel	Professional Services	Travel
55	Other	Other	Dues and Professional Development
56	<b>Total</b>	<b>Total</b>	
57			
58	<b>Business &amp; Support (2500)</b>	<b>Business and Support Service</b>	<b>Business and Personnel</b>
59	Salaries	Salaries	Half of Business and Personnel Adm/Accounting and Personnel Staff
60	Benefits	Benefits	Benefits/FICA/Retirement/H & A/Workers comp/Life Insurance
61	Data Processing	Data Processing	Software Maintenance and Licensing/Sub Finder/Time clocks/Document retrieval/Fiscal
62	Other	Other	Supplies/Bank Charges/Professional Development and Training/Wellness incentives

63	Total	Total	
64			
65	<b>Operation &amp; Maintenance (2600)</b>	Operation and Maintenance	Facilities Operation and Maintenance
66	Salaries	Salaries	Director/Secretary/Maintenance and Custodial Personnel
67	Benefits	Benefits	Benefits/FICA/Retirement/H & A/Workers comp/Life Insurance
68	Electricity	Electricity	Electrical Costs
69	Purchased Service	Professional Services	IT Offsite/Weed Control/Asset Management Software/Water/Sewer
70	Telephone	Telephone	Telephone/Computer/Cellular Phone Lines
71	Natural Gas	Natural Gas	Natural Gas all Buildings
72	Prop Insurance	Property Insurance	Insurance for all District Property State Risk Management
73	Repair	Building and Equipment Repa	Building/Copiers/Musical Instrument/Printer Repair
74	Supplies	Supplies	Custodial/Glass repair/Emergency Maintenance/Building Repair Supplies
75	Other	Other	Property Tax/Computer and Maintenance Training and Professional Development
76	Total	Total	
77	<b>Transportation (2700)</b>	Student Transportation	
78	Salaries	Salaries	Director/Coordinator/Secretarial Support/Mechanics/Training/Drivers
79	Benefits	Benefits	Benefits/FICA/Retirement/H & A/Workers comp/Life Insurance
80	Purch Serv	Professional Services	Drug Testing/Water/Sewer/Shop repairs/parent travel reimbursement/ Driver Meals
81	Fuel	Fuel for Vehicles	Diesel and gasoline for Bus Fleet
82	Supplies	Supplies	Tires/Oil/Grease/Repair Parts/Supplies
83	Other/Veh Charges	Other	Training/Workshops/Physicals
84	Total	Total	
85	<b>Noninstructional (3200)</b>	Non K-12 Instructional Serv	Preschool/Adult Ed/Migrant Services/non K-12 services
86	Salary	Salaries	Preschool/Summer Band/Migrant
87	Benefits	Benefits	Benefits/FICA/Retirement/H & A/Workers comp/Life Insurance
88	Purchased Services	Professional Services	Auditor/Other Services
89	Other	Other	Supplies/Utilities/Equipment/Indirect Costs
90	Total	Total	
91	<b>Community Services (3300)</b>	Community Services	Natatorium/Recreational Services/Athletics/Extra Curricular
92	Salary	Salaries	Natatorium/ Extracurricular/ Coaching/Sports
93	Benefits	Benefits	Benefits/FICA/Retirement/H & A/Workers comp/Life Insurance
94	Purchased Serv	Professional Services	Referees/Police Services/Other
95	Supplies/Util	Supplies and Utilities	Utilities/Supplies/Pool Chemicals
96	Property	Property	Equipment for Natatoriums
97	Other Objects	Other	Building rental rebate/Sales Tax Natatoriums
98	Total	Total	Total Community Services
99	Interfund Trans	Transfers to/from other fur	Transfers to/from other funds
100	Change Desig Fund Bal	Fund Balance	Changes in designated funds and other
101	Undist Reserv Add	Add to Assigned Balance	Increase of Emergency Fund Balance
102	<b>TOTAL EXPENDITURES</b>		
103	<b>M &amp; O</b>		Grand total Expenditures General Fund
104	<b>School Activity Fund (31)</b>	Header Fund description	
105			
106	<b>REVENUE:</b>	Revenue Header	
107	School Deposits	School Activity Accounts	School Accounts reporting as of end of year
108			
109	Other	Other	
110	Total Revenue		
111			
112	<b>EXPENDITURES:</b>	Expenditure Header	
113	Supplies	Supplies	All supplies used in schools from locally collected funds
114	Other	Other	Other from locally collected funds
115	Desig/Other	Designated Funds	Changes in designated funds and other
116	Total Expenditures	Total	
117	School Activity	Total School Activity Funds	
118	<b>DEBT SERVICE FUND (31)</b>		
119			
120	<b>REVENUE:</b>		
121	Property Tax	Property Tax	Property Tax for debt retirement of General Obligation Bonds
122	Interest	Interest Earned	
123	Bonds	Bonds Sold	Bonds Sold
124	Total	Total	
125	Beginning Bal	Beginning Balance for year	
126	<b>LESS:</b>		
127	Ending Balance	Ending Balance	
128	Funds Available	Available to spend	



129	EXPENDITURE:		
130	Refund of Bonds	Payments of Bonds	
131	Bond Debt	Debt Payment	Debt payment
132	Other Uses	Other costs	Fees associated with bonds
133	Total	Total	
134	CAPITAL OUTLAY FUND (32)	Header Fund description	
135			
136	REVENUE:	Revenue Header	
137	Property Tax	Capital Outlay Combined Loc	Basic/Tax sales/Redemptions/10% of Basic
138	Interest	Interest	Interest Earnings on Balances
139	Other	Other	Other from locally collected funds
140	State	State	Capital Equalization Program
141	Federal	Federal	Special Federal Programs
142	Ins./Prop.Recry	Insurance Property Recovery	Insurance payments/Surplus Property Sales
143	Total Revenue	Total Revenue	
144	Bond Proceeds	Bond Proceeds	Bond Proceeds used for Capital Building
145	Other Sources	Other	Donations
146	Desig. Fund Bal	Designated Fund Balance	Designated Fund Balance Transfer
147	TOTAL REVENUE CAPITAL	Total	
148	OUTLAY	Total Capital Outlay	
149	Beg. Balance	Beginning Balance	
150	Less:	Less	
151	Ending Balance	Ending Balance	
152	Capital Outlay Funds	Total	
153	available	Total Capital Outlay	Revenue plus beginning balance less ending balance
154	EXPENDITURES:	Expenditure Header	
155	Oper/Maint	Operation and Maintenance	Transfers for special projects General Fund
156	10% and Other	10% and Other	10% of Basic Expenses and Other Transfers
157	Purchased Services	Professional Services	Architect/Engineers/Asbestos Abatement
158	Software	Software	Software purchases
159	Land Improvement	Land Improvement	Sidewalks/Fences/Driveways
160	Fielding MBA	Fielding MBA payment	Municipal Building Authority Lease Payment
161	Buildings/ 5 yr	Five year plan	Building repairs/Roofs/Land Improvements
162	Vehicles	Vehicles	Busses and other Vehicles
163	Furniture/Equip	Capital Furniture and Equip	Classroom furniture and Equipment/Maintenance/Technology/Other Capital Equipment
164	Other Objects	Other	Miscellaneous other expenditures
165	Total Capital	Total	
166	Other Const	Other Construction	Besides High School Construction
167	High School Serv.	Professional Services	High School Architects/Engineers/Inspectors
168	High School Const.	High School Construction	Construction Charges Both High Schools
169	Prop Purchase	Property Purchases	Real Property Purchases
170	High School FFE	High School Furniture & Fix	Furniture/Fixtures/Equipment
171	Total Construction	Total Construction School D	School District Construction Totals
172	Desig. F Bal	Designated Fund Balance	Designated Fund Balance Transfer
173	Budget Cuts	Budget Cuts	Budget Adjustments (2009 midyear)
174	TOTAL EXPENDITURES CAPITAL		
175	OUTLAY	Total	
176	SCHOOL FOOD SERVICE FUND (49)	Header Fund description	
177			
178	REVENUE:	Revenue Header	
179	Lunch Sales	Lunch Sales	Money collected for sales of Lunches
180	Other Local	Other Local	Interest/Alacart/Misc.
181	State	State	State Lunch Allocation
182	Federal	Federal	Federal National School Lunch Allocations
183	Other	Other	Other
184	TOTAL REVENUE SCHOOL		
185	FOODS	Total	Total School Foods Program Revenues
186	Beg. Balance	Beginning Balance	
187	Less:	Less	
188	Ending Balance	Ending Balance	
189	School Food Service Funds	Total	
190	available	Funds Available	Revenue plus beginning balance less ending balance
191	EXPENDITURES:	Expenditure Header	
192	Salaries	Salaries	School Lunch/Supervisor/ Clerks/Cooks/Secretarial Support
193	Benefits	Benefits	Benefits/FICA/Retirement/H & A/Workers comp/Life Insurance
194	Food/Supplies	Food and Supplies	Food and Supplies for preparing and serving

195	Equipment	Equipment	School Lunch Equipment and Furniture
196	Other Costs	Other	Miscellaneous Cost/Travel/Training
197	Dir/Indirect Costs	Direct and Indirect Costs	Energy and Management Costs
198	TOTAL EXPENDITURES SCHOOL	Total	
199	FOODS	Total School Lunch	
200	Foundation Fund (75)	Header Fund description	School District Foundation
201			
202	REVENUE:	Revenue Header	Revenue from grants/donations/fund raising activities
203	Total Revenue	Total Revenue	
204	Available Revenue	Available Revenue	
205	EXPENDITURE:		
206	Expenditure	Expenditure	Expenditure for cost of raising money scholarships/donations to
207	Changes/Desq Fund Bal	Designated Fund Balances	Designated Fund Balance Transfer
208	TOTAL EXPENDITURE	Total Expenses	
209	Agency Fund (76)	Header Fund description	Acting as an Agent for programs that flow to other districts
210			
211	REVENUE:	Revenue Header	Northern Utah Curriculum Consortium/Medicaid Reimbursement
212	Agent Services	Agent Services	Northern Utah Curriculum Consortium/Medicaid Reimbursement
213	State	State	Northern Utah Curriculum Consortium
214	Federal	Federal	Medicaid Reimbursement
215	Other	Other	Miscellaneous other programs
216	TOTAL REVENUE/BB	Total Revenue	
217	AGENCY FUND	Total	
218	EXPENDITURE:	Expenditure Header	
219	Instruction	Instructional Expenditures	Classroom Instructional Expenditures
220	NUCC	Northern Utah Curriculum Association	Northern Utah Curriculum Association
221	Other	Other	Other
222	Changes/Desq Fund Bal	Designated Fund Balance	Designated Fund Balance Transfer
223	TOTAL EXPENDITURES	Total Agency Fund	
224	AGENCY FUND	Total	
225			
226			
227			
228			
229	GRAND TOTAL FUNDS AVAILABLE		
230	ALL FUNDS		
231	GRAND TOTAL EXPENDITURE		
232	ALL FUNDS		
233			