

# Box Elder School District

960 South Main  
Brigham City, Utah

Revised Budget  
2020-2021

&

Tentative Budget  
2021-2022

June 2021

Prepared May 15, 2021

# Box Elder School District Budget Table of Contents

## **Introductory Section**

Board of Education, Administration	1
Executive Summary	2
Budget Presentation	2
Budget Development	2
Revenue	3
Expenditures	4
Restricted Program Balances	4
Fund Balance and Retained Earnings	5
Student Count and WPU	5
Property Taxes	5
Capital Projects	5
School District Financial Information	5
Budget Highlights	6
Utah Legislature Highlights and Federal Revenue	6

## **Organizational Section**

District Entity, Top Tax Payers, Accounting Info	7
Organization Chart	9
District Mission	10
I. Significant Laws Affecting the Budget	12
II. Budget Development and Administration Policies	17
A. Operating Budget Policies	17
B. Capital Improvement Budget Policies	17
C. Debt Management Policies	17
D. Revenue Estimation Policies	18
E. Fund Balance Reserve Policy	18
F. Accounting, Auditing, and Financial Reporting	18
G. Control Procedures	18
III. Budget Administration and Management Process	20
A. Budget Calendar	20
IV. Explanation of Function Classifications	21
1. Expenditure by Function Chart	23

## **Financial Section**

Description	24
Spreadsheets	
Summary of Budgets- All Governmental Fund Types	25
General Fund Comparative Years (by function)	26
General Fund Comparative Years (by object)	27
General Fund – Major Revenue Sources	28
General Fund – Major Expenditures	29
Summary of Budgets – Special Revenue Funds (21 & 49)	33
School Activity Fund Budget (Fund 21)	34
Child Nutrition Fund Budget (Fund 49)	35
Summary of Budgets – All Capital and Debt Service Funds	36
Capital Outlay Fund Budget (Fund 32)	37
Enrollment History	38
Governmental Funds – Revenue Summary Comparison	39
All Funds Expenditures by Object Grouping	40

Table of Contents  
Continued

**Exhibits Section**

Revenue Breakdown by Percentage	I
Expenditure Breakdown by Percentage	II
Organizational Chart	III
Cash Reserve Trends	IV
Student Average Daily Membership Trends	V
Percent of Reserves General Fund	VI
General Fund Revenue by Source	VII
General Fund Expenditures by Category	VIII
Function Expenditures as a Percent of Total	IX
Expenditures by Program Amounts	X
Program Revenue as Percent of Total	XI
Expenditure by Program Percent of Total	XII
Program Numbers and Names with Director Responsible	XIII-1
Funds	XIV-1
Locations (Schools)	XIV-2
Functions	XIV-3
Object Codes	XIV-4

**Board Financial Report Format Section**

Actual 2017-18 through 2018-19 and Preliminary 2019-20	
Budget with Revised 2019-20 and Preliminary 2020-21	
General Fund	1
School Activity	2
Debt Service	2
Capital Outlay	3
School Lunch	3
District Foundation	4
Agency Fund	4
Summary Totals	4

**Board Financial Report Line item detail**

General Fund	5
School Activity Fund	6
Debt Service Fund	6
Capital Outlay Fund	7
School Food Service Fund	7
Foundation Fund	8
Agency Fund	8

Box Elder School District  
Budget Revision June 2020-21  
Preliminary Adoption 2021-2022

**Introductory Section**

***BOARD OF EDUCATION***

Julie Taylor	President
Tiffani Summers	Vice President
Connie Archibald	Member
Karen Cronin	Member
Wade Hyde	Member
Nancy Kennedy	Member
Bryan Smith	Member

***ADMINISTRATION***

Steve Carlsen	Superintendent
Keith Mecham	Assistant Superintendent Personnel
Keri Greener	Assistant Superintendent Elementary Teaching and Learning
Gary Allen	Assistant Superintendent Secondary Teaching and Learning
Rodney Cook	Business Administrator

Catherine Allen	Director of Special Education
Robert Gordon	Director of Technology
Alison Williams	Director of Applied Technology
Jeremy Young	Director of Assessment
Corey Thompson	Director Facilities Management
Jacqueline Whitaker	Director of Student Services
Keevin Nelsen	Supervisor Transportation
Candace Parr	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 12,000 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

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 54% of its total revenues from the state, 39% from local taxes and fees, 7% from the Federal Government. (2020 audited figures, All Funds) (See Exhibit I)

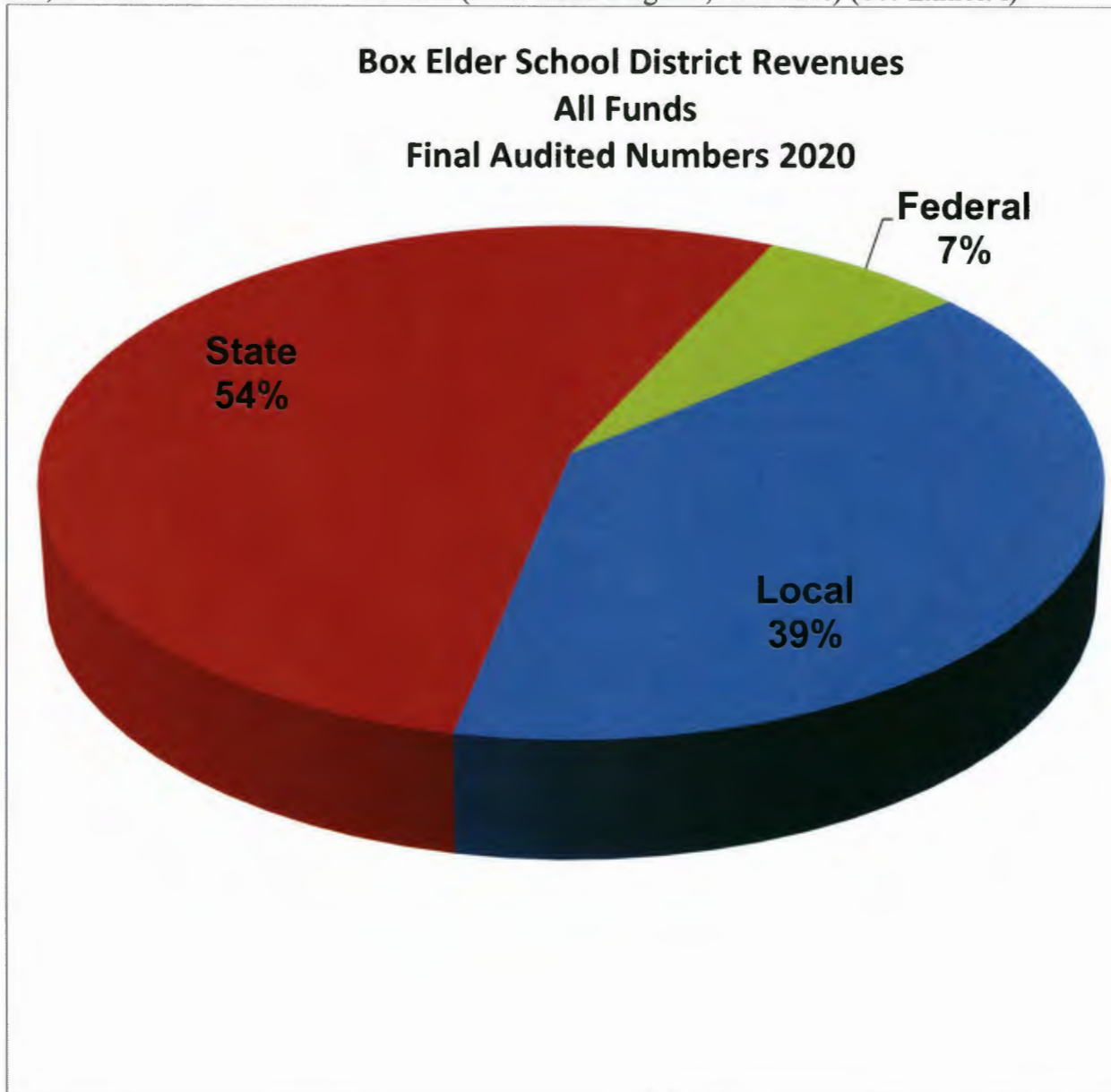


Exhibit I

This budget was prepared using \$3,809 per weighted pupil unit for the 2021-22 school year. Allocations from other sources are typically restricted in use for specific programs. Projected interest earnings will be budgeted at .75% for this school year.

## Expenditures

Expenditures are largely committed to human resources for instruction and support in education. Salaries make up 48.60% of total spending, benefits 20.38 %, supplies 11.89 %, purchased services 9.76 %, property 2.83 %, and other including debt 6.54% (2020 audited figures, All Funds, See Exhibit II)

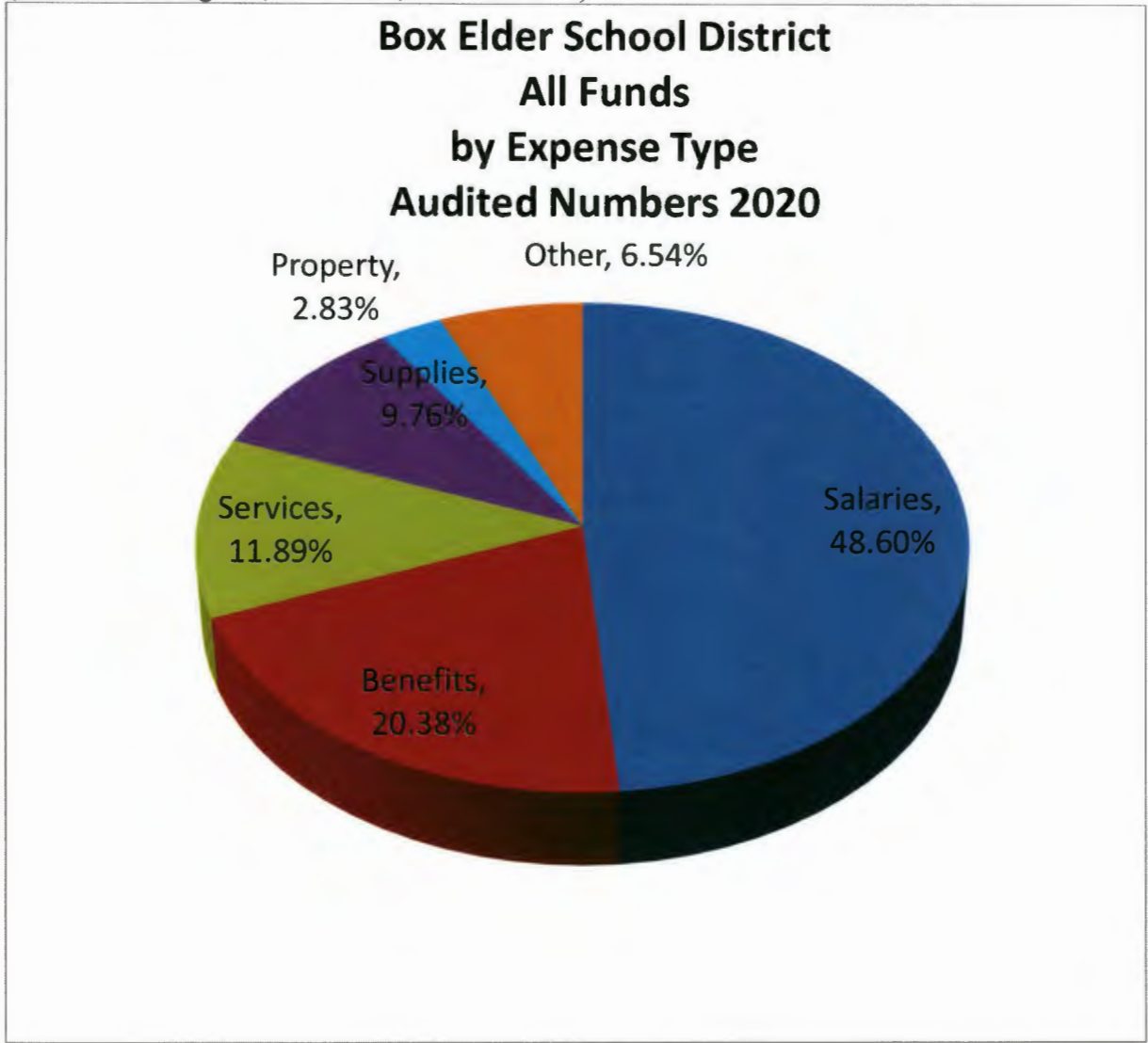


Exhibit II

## 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. (Unearned Revenue has replaced Restricted Fund Balance to show State Balances as of 20-21.) 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 48.8 million dollars in equalization money for the 2022 year, about \$8.7 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 12,023 (October 1, 2021), which represents 1.4 % growth over the fall enrollment of 11,866 (October 1, 2020). The budget for 2022 is built on 11,240 Weighted Pupil Units (WPU) with a decrease of 33 WPU's from 2021 estimates. (Kindergarten students are counted at .55 of one WPU.) These estimates come from the Minimum School State Estimates April 2022. (USBE)

## Property Taxes

The budget was built on a valuation of \$5.433 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 2021 was .006974 or \$6.974 per \$1000 of assessed valuation. Since homeowners receive a 45% discount on property taxes, the owner of a \$300,000 primary residence will pay an estimated \$1,150 in property taxes for schools. It is currently estimated that .001663 or \$1.663 per \$1,000 of this total will be required by the state as a basic rate for education throughout the state. This is a increase from .001628 from last year. This is part of the equalization formula for the Weighted Pupil Unit in Utah. Tax rates will be set when state figures become available using this budget as a guide.

## Capital Projects

The budget for the 2021-22 year includes the cost to finish a new Golden Spike Elementary School scheduled for completion May 2022. The Capital Outlay Fund budget includes expenses for ongoing building maintenance, bus, computer and other equipment replacement. An initiative to put portable computers in the hands of students from 6<sup>th</sup> grade through 12<sup>th</sup> grade is also included. A phased Voice over Internet Protocol (VoIP) project for phones is also continuing and budgeted into capital costs in Information Technology.

## School District General Financial Information 2020-21

In 2021-22 the state increase in WPU funding is estimated to be 5.9%. This budget includes a 5 % Cost of Living increase for certified staff and 5 % for Educational Professional Support Staff plus step and lane increases for all employees. There is no anticipated Health and Accident Insurance



increase in premiums for the 2021-2022 Fiscal Year. The increased revenue is a result of better than expected financial outcomes through the Covid 19 pandemic in the State.

#### Budget Highlights for the 2021-22 Fiscal Year

The budget presented includes the following items:

- Revenue from the state as outlined in the financial section plus federal and local revenue.
- Pickup of the district portion of retirement for employees in the old Utah State Contributory Retirement System.
- Cost of Living adjustments and step and lane increases for all qualifying employees
- The lease payment for the Municipal Building Authority subsidized QZAB (Qualified Zone Academy Bonds) for a portion of the Fielding Elementary School financing.
- No increase in the cost of utilities and fuel has been budgeted.

#### Utah Legislative Highlights

The following are major estimations to Box Elder School District general fund:

- WPU reimbursement increase to \$3,809 (5.9 % increase over last year)
- Losses of Students because of Covid 19 to be mitigated through a Hold Harmless provision. This allows the count to stay the same as the 2021 count, although it is assumed students will return to live learning.

#### Federal Revenue

It is unknown what federal funding levels will be in the future, but estimates have been made in this document. This budget assumes they will be about the same as last year. Estimated revenues and expenditures from the CARES act have been included at this time.

# 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 56,046 (2019) in 5,745 square miles. The district consists of twenty-two schools. The enrollment is 11,850 (fall of 2020). The five largest taxpayers in Box Elder County are: (2020 Property Tax Paid including RDA increments)

Taxpayer	Amount
(1) Ruby Pipeline, LLC	\$3,937,006
(2) PacifiCorp	\$3,443,002
(3) Proctor and Gamble	\$3,176,084
(4) Union Pacific Railroad	\$1,940,970
(5) Staker & Parson Co.	\$1,376,652

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

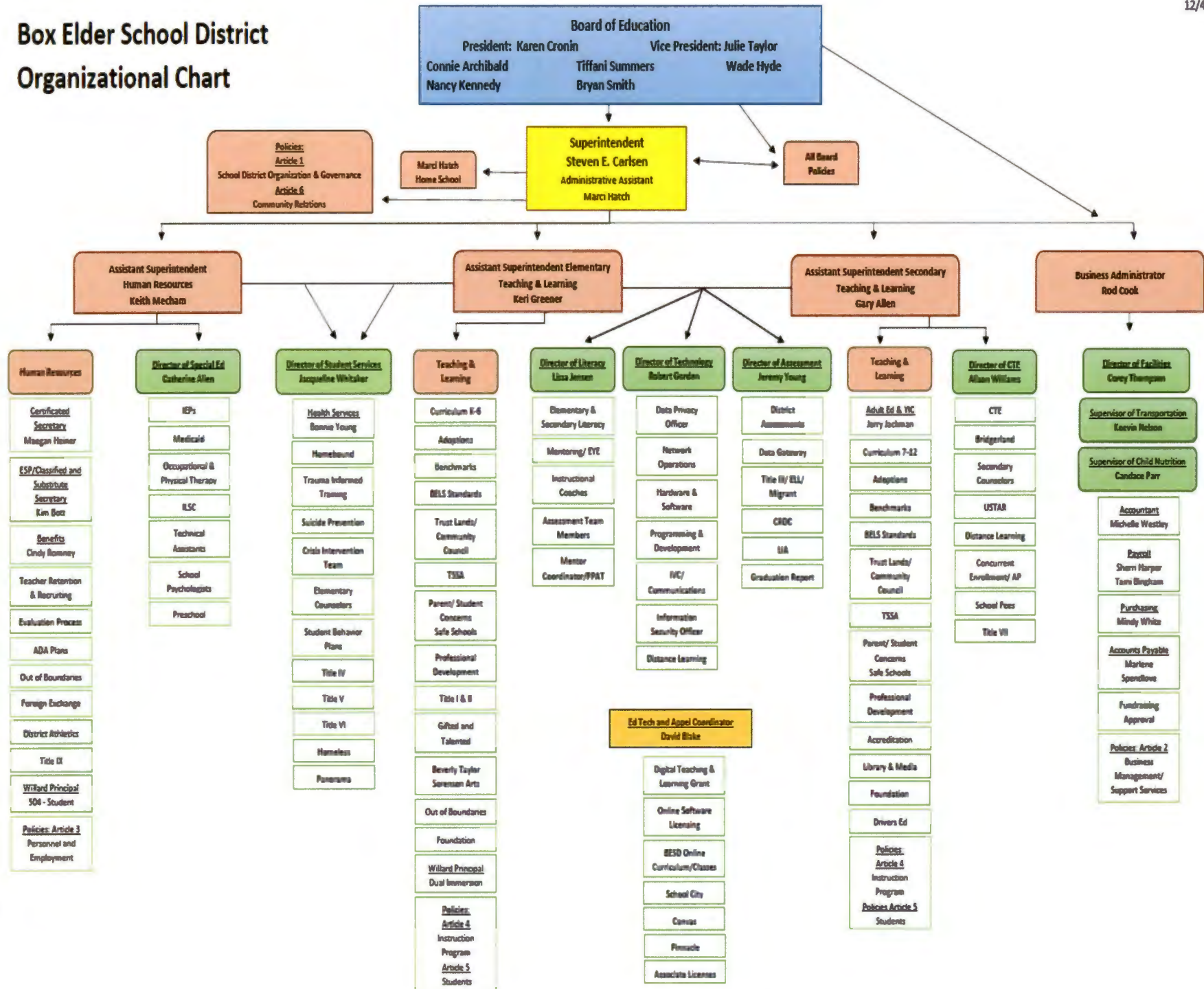
Foundation and Agency Fund. The four Governmental Funds used by the district are General, Student Activity, Debt Service and Capital projects.

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.

# Box Elder School District Organizational Chart



## **MISSION STATEMENT**

*We ensure that all students learn at high levels.*

### **VISION STATEMENTS:**

*Our vision for what Box Elder School District will become includes the following:*

- **Collaborative teacher teams will identify and unpack the Guaranteed Viable Curriculum (Box Elder Learning Standards (BELS)) for each course or grade level offered.**
- **Collaborative teacher teams will create and implement Common Formative Assessments (CFA) on all BELS and use the data to inform and adjust ongoing instruction.**
- **Teachers will acquire and implement effective teaching strategies through ongoing professional learning.**
- **Students will be provided quality Tier 1 instruction and access to timely Tier 2 and Tier 3**
- **Students who have demonstrated mastery of the BELS will be provided extensions to deepen their learning of the BELS.**

### **FOCUS ON COLLABORATION**

- **Every teacher will be part of a collaborative team and will meet at least weekly in a structured setting.**
- **Teachers will work collaboratively and take collective responsibility for the success of each student.**
- **Strong partnerships between the home and schools are fostered and developed to share responsibility for student success.**

### **FOCUS ON RESULTS**

- **Collaborative teams will use the data from CFAs to monitor and respond to student learning and engage in conversations about which teaching practices elicited the best results.**
- **Evidence of student learning (BELS) will be collected in School**



**City, Canvas, Google Classroom, Pinnacle and all state required assessments.**

- **Teams ensure that students and parents are aware of the BELS for their course or grade and the progress they are making towards mastery of these standards.**
- **All students acquire the knowledge and skills to successfully pursue additional training, education, and careers.**

### **FOCUS ON CULTURE**

- **We will foster collective teacher efficacy which is the shared belief that through their collective action, they can positively influence student outcomes in all subgroups.**
- **All staff will work collectively to provide a school environment that is safe and conducive to learning in all student interactions.**
- **All staff will expand student connections through knowing, involving, celebrating and being a champion for all students.**
- **We will elevate employee appreciation by recognizing positive performance and contributions, making personal connections and providing support for all employees.**
- **We will strive to become recognized by Solution Tree as a Model PLC District.**

### **Values and Collective Commitments:**

***We value and commit to:***

- **fostering and modeling a growth mindset in students and employees.**
- **being solution oriented and looking at challenges as opportunities for learning and improvement.**
- **being positive and treating everyone with dignity, respect, and courtesy at all times.**
- **hiring and retaining quality teachers and educational support staff.**
- **providing ongoing professional learning opportunities for all staff.**
- **providing quality instructional resources for each classroom.**
- **cultivating and developing partnerships with local, state and federal**

## **agencies to support our students.**

### **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.

#### **53G-7-302. School district and charter school budgets.**

- (1) As used in this section:
  - (a) "Budget officer" means:
    - (i) for a school district, the school district's superintendent; or
    - (ii) for a charter school, an individual selected by the charter school governing board.
  - (b) "LEA governing board" means:
    - (i) for a school district, the local school board; or
    - (ii) for a charter school, the charter school governing board.
- (2) Before June 1 of each year, the budget officer shall prepare a tentative budget, with supporting documentation, to be submitted to the budget officer's LEA governing board.
- (3) The tentative budget and supporting documents shall include the following items:
  - (a) the revenues and expenditures of the preceding fiscal year;
  - (b) the estimated revenues and expenditures of the current fiscal year;
  - (c) for a school district, an estimate of the revenues for the succeeding fiscal year based upon the lowest tax levy that will raise the required revenue, using the current year's taxable value as the basis for this calculation;
  - (d) a detailed estimate of the essential expenditures for all purposes for the next succeeding fiscal year; and
  - (e) the estimated financial condition of the school district or charter school by funds at the close of the current fiscal year.
- (4) The tentative budget shall be filed with the district business administrator or charter school executive director for public inspection at least 15 days before the date of the tentative budget's proposed adoption by the LEA governing board.

#### **53G-7-303. LEA governing board budget procedures.**

- (1) As used in this section:
  - (a) "Budget officer" means:
    - (i) for a school district, the school district's superintendent; or
    - (ii) for a charter school, an individual selected by the charter school governing board.
  - (b) "LEA governing board" means:

- (i) for a school district, the local school board; or
  - (ii) for a charter school, the charter school governing board.
- (2) (a) For a school district, before June 30 of each year, a local school board shall adopt a budget and make appropriations for the next fiscal year.
- (b) For a school district, if the tax rate in the school district's proposed budget exceeds the certified tax rate defined in Section [59-2-924](#), the local school board shall comply with Section [59-2-919](#) in adopting the budget, except as provided by Section [53F-8-301](#).
- (3) (a) For a school district, before the adoption or amendment of a budget, a local school board shall hold a public hearing, as defined in Section [10-9a-103](#), on the proposed budget or budget amendment.
- (b) In addition to complying with [Title 52, Chapter 4, Open and Public Meetings Act](#), in regards to the public hearing described in Subsection [\(3\)\(a\)](#), at least 10 days prior to the public hearing, a local school board shall:
    - (i) publish a notice of the public hearing in a newspaper or combination of newspapers of general circulation in the school district, except as provided in Section [45-1-101](#);
    - (ii) publish a notice of the public hearing electronically in accordance with Section [45-1-101](#);
    - (iii) file a copy of the proposed budget with the local school board's business administrator for public inspection; and
    - (iv) post the proposed budget on the school district's Internet website.
  - (c) A notice of a public hearing on a school district's proposed budget shall include information on how the public may access the proposed budget as provided in Subsections [\(3\)\(b\)\(iii\)](#) and [\(iv\)](#).
- (4) For a charter school, before June 30 of each year, a charter school governing board shall adopt a budget for the next fiscal year.
- (5) Within 30 days of adopting a budget, an LEA governing board shall file a copy of the adopted budget with the state auditor and the state board.

#### **53G-7-304. Undistributed reserve in local 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 local school board in accordance with a scale developed by the state board. The scale is based on the size of the school district's budget.
- (2) The local school board may appropriate all or a part of the undistributed reserve made to any expenditure classification in the maintenance and operation budget by written resolution adopted by a majority vote of the local school board setting forth the reasons for the appropriation. The local school board shall file a copy of the resolution with the state board and the state auditor.
- (3) The local school board may not use undistributed reserves in the negotiation or settlement of contract salaries for school district employees.



**53G-7-305. Limits on appropriations -- Estimated expendable revenue.**

- (1) As used in this section:
  - (a) "Budget officer" means:
    - (i) for a school district, the school district's superintendent; or
    - (ii) for a charter school, an individual selected by the charter school governing board.
  - (b) "LEA governing board" means:
    - (i) for a school district, the local school board; or
    - (ii) for a charter school, the charter school governing board.
- (2) An LEA governing board may not make an appropriation in excess of its estimated expendable revenue, including undistributed reserves, for the following fiscal year.
- (3) An LEA governing board may reduce a budget appropriation at the LEA governing board's regular meeting if notice of the proposed action is given to all LEA governing board members and to the district superintendent or charter school executive director, as applicable, at least one week before the meeting.
- (4) For a school district, 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.
- (5) For a school district, in the event of financial hardships, the local school board may deduct from the estimated expendable revenue for the ensuing year, by fund, at least 25% of the deficit amount.
- (6) For a school district, 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.
- (7) For a school district, an increase in an appropriation may not be made by the local school board unless the following steps are taken:
  - (a) the local school board receives a written request from the district superintendent that sets forth the reasons for the proposed increase;
  - (b) notice of the request is published:
    - (i) in a newspaper of general circulation within the school district at least one week before the local school board meeting at which the request will be considered; and
    - (ii) in accordance with [Section 45-1-101](#), at least one week before the local school board meeting at which the request will be considered; and
  - (c) the local school board holds a public hearing on the request before the local school board's acting on the request.

**53G-7-306. School district interfund transfers.**

- (1) A school district shall spend revenues only within the fund for which they were originally authorized, levied, collected, or appropriated.
- (2) Except as otherwise provided in this section, school district interfund transfers of residual equity are prohibited.
- (3) The state board may authorize school district interfund transfers of residual equity when a district states its intent to create a new fund or expand, contract, or liquidate an existing fund.
- (4) The state board may also authorize school district interfund transfers of residual equity for a financially distressed district if the state board determines the following:
  - (a) the district has a significant deficit in its maintenance and operations fund caused by circumstances not subject to the administrative decisions of the district;
  - (b) the deficit cannot be reasonably reduced under Section [53G-7-305](#); and
  - (c) without the transfer, the school district will not be capable of meeting statewide educational standards adopted by the state board.
- (5) The state board shall develop by rule made in accordance with [Title 63G, Chapter 3, Utah Administrative Rulemaking Act](#), standards for defining and aiding financially distressed school districts under this section.
- (6)
  - (a) All debt service levies not subject to certified tax rate hearings shall be recorded and reported in the debt service fund.
  - (b) Debt service levies under Subsection [59-2-924\(5\)\(c\)](#) that are not subject to the public hearing provisions of Section [59-2-919](#) may not be used for any purpose other than retiring general obligation debt.
  - (c) Amounts from these levies remaining in the debt service fund at the end of a fiscal year shall be used in subsequent years for general obligation debt retirement.
  - (d) Any amounts left in the debt service fund after all general obligation debt has been retired may be transferred to the capital projects fund upon completion of the budgetary hearing process required under Section [53G-7-303](#).

**53G-7-307. Warrants drawn by budget officer.**

- (1) As used in this section:
  - (a) "Budget officer" means:
    - (i) for a school district, the school district's superintendent; or
    - (ii) for a charter school, an individual selected by the charter school governing board.
  - (b) "LEA governing board" means:
    - (i) for a school district, the local school board; or
    - (ii) for a charter school, the charter school governing board.

- (2) The budget officer of an LEA governing board may not draw warrants on school district or charter school funds except in accordance with and within the limits of the budget passed by the LEA governing board.

### **53G-7-308. Emergency expenditures**

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

### **53G-7-309. Monthly budget reports.**

- (1) As used in this section:
- (a) "Budget officer" means:
    - (i) for a school district, the school district's superintendent; or
    - (ii) for a charter school, an individual selected by the charter school governing board.
  - (b) "LEA governing board" means:
    - (i) for a school district, the local school board; or
    - (ii) for a charter school, the charter school governing board.
- (2) The business administrator or budget officer of an LEA governing board shall provide each LEA governing board member with a report, on a monthly basis, that includes the following information:
- (a) the amounts of all budget appropriations;
  - (b) the disbursements from the appropriations as of the date of the report; and
  - (c) the percentage of the disbursements as of the date of the report.
- (3) Within five days of providing the monthly report described in Subsection (2) to an LEA governing board, the business administrator or budget officer shall make a copy of the report 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 ensure 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 and backup clerk are the only ones with the password for printing checks.
  7. The checks are cleared through bank reconciliation by the Accountant 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 gives copies to the AP Clerk and Accountant 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 Accountant 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 from \$1000 to \$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 2022**

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.

04/5/21- 04/30/21	Budget Meetings with directors Final 2021 projected 2022
05/07/21	Completed budget requests due to business office
05/12/21	Priorities set by Box Elder Leadership Team
05/14/21	Administrative review of proposed budget
05/21/21	Preliminary Proposed Budget completed
05/21/21	Proposed Budget on file for public inspection
05/27/21	Advertise Budget Hearing
05/27/21	Preliminary Proposed Budget sent to the board
06/09/21	Budget Hearing, tentatively approve new budget and revise old budget. Accept needed changes when tax rates are available. Approval of Truth in Taxation hearings if a tax increase is approved.
07/01/21	Implement FY 2022 budget

A notice of public hearing on the budget, published in county newspapers, 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 15 days before the budget hearing. 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)

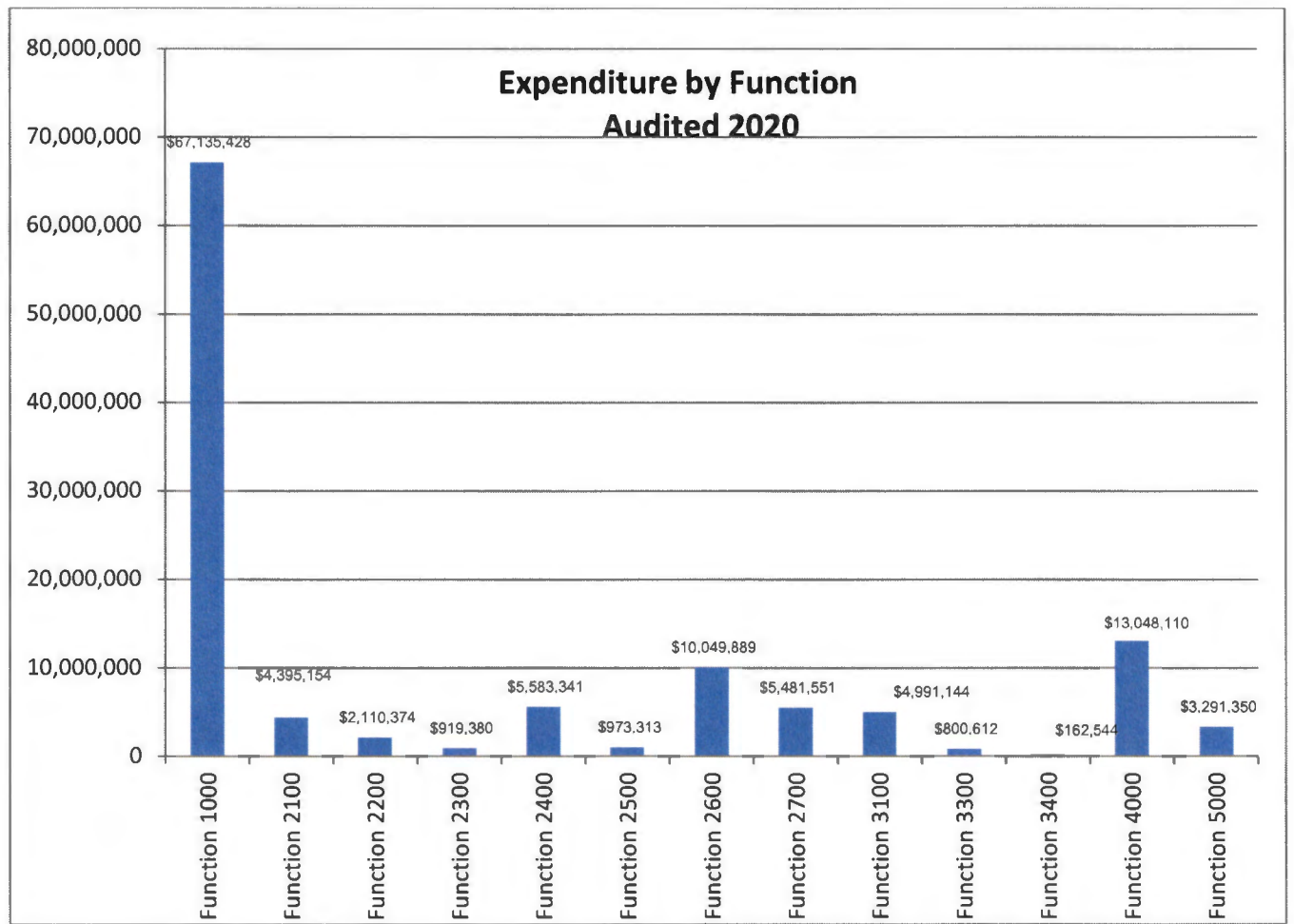


Exhibit IV

## 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
- Governmental Funds Expenditures Summary by Category Yearly Comparison
- Budget information built on the monthly School Board Report format. It includes columns showing 2018-19 actual, with 2019-20 actual, 2020-21 revised, and 2021-22 preliminary budgets. The School Board will be asked to approve both the revised budget for 2020-2021 and the preliminary for 2021-2022 at the budget hearing on June 9, 2021.
  - 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 with a 5% COLA.
  - 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 having no increased this year.
  - Increased one-time and program expenditures have not been added because they are not available yet.
  - Budgeted revenues have been built in with corresponding expenditures.
  - Local tax revenue was estimated to increase about 5%.

## Financial Section

Box Elder School District  
**Summary of Budgets - All Governmental Fund Types**  
 Fiscal Year 2021-22 Budget

	Total All Governmental Funds	General (FD10) Fund	Fund 21, 26, 49 Special Revenue Fund	Fd 32,31 Capital & Debt Service Funds
<b>Revenues:</b>				
Property taxes	45,474,421	25,091,289	4,600,000	15,783,132
Interest on investments	713,190	350,000	1,500	361,690
Sale of Food	670,900	150,000	250,000	270,900
Other local revenue	6,248,025	1,690,000	4,400,000	158,025
State of Utah	75,562,636	74,424,348	1,075,000	63,288
Federal government/Other	12,870,580	8,525,000	4,000,000	345,580
<b>Total Revenues</b>	<b>141,539,752</b>	<b>110,230,637</b>	<b>14,326,500</b>	<b>16,982,615</b>
<b>Expenditures and Encumbrances:</b>				
Instruction	82,287,396	78,212,396	4,075,000	
Counseling and child accounting	5,170,383	5,170,383		
Media Services and education supervision	2,634,680	2,634,680		
General district administration	1,224,251	1,024,251	200,000	
General school administration	6,174,025	6,174,025		
Accounting, personnel,purchasing, & IT services	1,278,364	1,278,364		
Operation and maintenance of school buildings	11,489,927	11,364,927	125,000	
Student transportation	5,310,247	5,310,247		
Child Nutrition Services	5,147,854		5,147,854	
Non-K12 Services	0	0		
Community services and building rentals	5,643,095	1,043,095	4,600,000	
Capital Outlay	34,304,302			34,304,302
Debt Service	3,977,162			3,977,162
<b>Total Expenditures and Encumbrances</b>	<b>164,641,686</b>	<b>112,212,368</b>	<b>14,147,854</b>	<b>38,281,464</b>
<b>Net Total Expenditures and Encumbrances</b>	<b>(23,101,934)</b>	<b>(1,981,731)</b>	<b>178,646</b>	<b>(21,298,849)</b>
<b>Other Financing Sources (Uses)</b>				
Bond sale proceeds				0
Other financing sources	1,238,000	1,114,000	124,000	0
Operating Transfer In/Out & (Uses)	0	0	0	0
<b>Total Sources (Uses)</b>	<b>1,238,000</b>	<b>1,114,000</b>	<b>124,000</b>	<b>0</b>
<b>Excess (deficiency) of revenue and other sources (uses) over expenditures</b>	<b>(21,863,934)</b>	<b>(867,731)</b>	<b>302,646</b>	<b>(21,298,849)</b>
<b>Fund Balances Unreserved &amp; Unassigned - July 1</b>	<b>\$ 27,122,815</b>	<b>\$ 2,043,744</b>	<b>\$ 1,790,632</b>	<b>\$ 23,288,439</b>
<b>Fund Balances Unreserved &amp; Unassigned - June 30</b>	<b>\$ 5,258,881</b>	<b>\$ 1,176,013</b>	<b>\$ 2,093,278</b>	<b>\$ 1,989,590</b>

## Financial Section

Box Elder School District

### General Fund (Fund 10)

For Fiscal Year 2021-22 With Comparative Information for Years 2018-19 Through 2020-21

#### Fund Expenditures by Function

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Revised	2021-22 Preliminary
Revenues:					
Property taxes	19,175,802	21,244,343	22,305,024	23,420,275	25,091,289
Interest on investments	465,818	751,446	581,592	180,000	150,000
Other local revenue	2,210,471	1,928,281	2,416,923	3,010,000	2,040,000
State of Utah	57,614,897	62,996,950	65,646,170	70,906,273	74,424,348
Federal government	3,804,814	4,488,460	5,526,002	6,525,000	8,525,000
Total Revenues	83,271,802	91,409,480	96,475,711	104,041,548	110,230,637
Expenditures and Encumbrances:					
Instruction	55,306,655	61,646,428	67,135,428	72,563,554	78,212,395
Counseling and child accounting	2,808,682	3,324,344	4,395,154	4,598,616	5,170,383
Media services and educational supervision	1,960,704	2,029,554	2,110,374	2,346,221	2,634,680
General district administration	819,804	787,802	919,380	929,179	1,024,251
General school administration	4,903,351	5,287,642	5,583,341	5,723,375	6,174,025
Accounting and purchasing services	867,286	876,218	973,313	1,078,872	1,278,364
Operation and maintenance of school buildings	9,069,652	10,569,781	10,049,889	10,300,160	11,364,927
Student transportation	4,261,506	5,683,166	5,481,551	5,300,782	5,310,247
Non-K12 Services	0	0	0	0	0
Community Services	713,380	832,809	800,612	966,227	1,043,094
Total Expenditures and Encumbrances	80,711,020	91,037,744	97,449,042	103,806,986	112,212,366
Excess (deficiency) of revenues and other sources (uses) over expenditures	2,560,782	371,736	(973,331)	234,562	(1,981,729)
Other financing uses	(2,981,616)	(1,196,751)	890,179	0	0
Other financing sources	0	0	0	0	1,114,000
Other changes in reserved and designated fund balances	0	0	0	0	0
Fund Balances Unreserved & Undesignated - July 1	\$ 3,138,181	\$ 2,717,347	\$ 1,892,332	\$ 1,809,180	\$ 2,043,742
Fund Balances Unreserved & Undesignated - June 30	\$ 2,717,347	\$ 1,892,332	\$ 1,809,180	\$ 2,043,742	\$ 1,176,013

## Financial Section

Box Elder School District

### General Fund (Fund 10)

For Fiscal Year 2021-22 With Comparative Information for Years 2018-19 Through 2020-21

#### Fund Expenditures by Object

	2018-19 Actual	2019-20 Actual	2020-21 Revised	2021-22 Preliminary
<b>Revenues:</b>				
Property taxes	21,244,343	22,305,024	23,420,275	25,091,289
Interest on investments	751,446	581,592	180,000	150,000
Other local revenue	1,928,281	2,416,923	3,010,000	2,040,000
State of Utah	62,996,950	65,646,170	70,906,273	74,424,348
Federal government	4,488,460	5,526,002	6,525,000	8,525,000
<b>Total Revenues</b>	<b>91,409,480</b>	<b>96,475,711</b>	<b>104,041,548</b>	<b>110,230,637</b>
<b>Expenditures and Encumbrances:</b>				
Salaries	55,312,636	59,576,973	63,109,777	68,594,105
Employee benefits	22,903,286	25,162,270	24,649,915	26,442,560
Contract services - professional & educational	2,711,078	2,600,185	2,600,000	3,039,669
Maintenance & repairs (other)	540,569	599,392	625,000	925,000
Field trips, insurance, phone & travel	1,482,675	1,555,881	1,500,000	1,850,012
Supplies, textbooks & utilities	6,467,697	6,147,400	6,457,544	6,496,268
Equipment	1,172,546	1,359,632	4,400,000	4,400,000
Other	447,256	447,312	464,750	464,750
<b>Total Expenditures and Encumbrances</b>	<b>91,037,743</b>	<b>97,449,045</b>	<b>103,806,986</b>	<b>112,212,364</b>
<b>Excess (deficiency) of revenues and other sources (uses) over expenditures</b>	<b>371,737</b>	<b>(973,334)</b>	<b>234,562</b>	<b>(1,981,727)</b>
Other financing uses	(1,196,753)	890,181	0	0
Other financing sources	0	0	0	1,114,000
Other changes in reserved and designated fund balances	0	0	0	0
<b>Fund Balances Unreserved &amp; Unassigned - July 1</b>	<b>\$2,717,347</b>	<b>\$ 1,892,331</b>	<b>\$ 1,809,178</b>	<b>\$ 2,043,740</b>
<b>Fund Balances Unreserved &amp; Unassigned - June 30</b>	<b>\$1,892,331</b>	<b>\$ 1,809,178</b>	<b>\$ 2,043,740</b>	<b>\$ 1,176,013</b>

## Financial Section

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

For Fiscal Year 2021-22 With Comparative Information for Years 2018-19 Through 2020-21

	2018-19 Actual	2019-20 Actual	2020-21 Revised	2021-22 Preliminary
<b>REVENUES:</b>				
<b>Local Sources</b>				
Property taxes	21,244,343	22,305,024	18,929,920	25,091,289
Interest on investments	637,518	581,592	180,000	150,000
Other local revenue	2,043,383	2,416,923	3,010,000	2,040,000
Assigned Balance				1,114,000
<b>Total Local Sources</b>	<b>23,925,244</b>	<b>25,303,539</b>	<b>22,119,920</b>	<b>28,395,289</b>
<b>State Sources</b>				
<b>Regular Basic School Programs:</b>				
Regular School Program K-12	29,867,862	31,040,590	40,303,407	42,811,714
NEC EX Small Schools	768,376	899,418	997,509	1,058,132
Professional Staff Costs	3,527,129	3,560,632	3,639,106	3,865,460
Adm Costs/Foreign Exchange Students	0	0	0	0
<b>Restricted Basic School Program/Adjustments</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Special Education - Regular Program	4,433,952	4,676,183	4,740,894	5,003,998
Special Education - Self Contained	797,089	821,563	821,626	895,432
Special Education - Preschool	1,167,812	1,090,328	1,069,968	1,160,013
Ext. Year Program - Severly Handicapped	25,047	24,943	25,405	27,301
Spec Ed Intensive Services	121,147	119,327	120,041	127,420
Special Education - Minimum Schools	110,720	50,566	0	0
Students At Risk---Add ON				875,689
Vocational and Technical Education	2,029,375	2,187,690	2,209,355	2,315,048
<b>Other State Sources of Revenue</b>				
Adult Ed High School Completion	127,661	142,432	197,990	212,017
Adult Ed Corrections	10,000	10,000	10,292	11,021
Class Size Reduction	2,485,365	2,615,335	2,648,491	2,844,927
Gifted and Talented	56,790	64,576	66,632	88,226
Advanced Placement	14,342	21,189	22,487	0
Concurrent Enrollment	127,286	129,290	142,514	145,771
Youth in Custody	930,248	490,691	238,204	
Enhance for Students at Risk	657,727	808,128	853,019	
Flexible Allocation (WPU Distribution) SS&Retirement	1,306,416	139,467	0	0
Pupil Transportation	3,779,557	4,294,885	4,401,727	4,858,241
School Nurses	21,576	23,658	22,213	22,213
Teacher's Supplies	95,269	98,636	98,270	98,218
Voted Leeway	1,418,890	1,196,769	1,430,041	0
Board Leeway	3,079,435	2,792,461	3,060,314	0
Trust Land	1,350,703	1,505,057	1,618,072	1,681,890
Reading Difficulties	6,767			
Critical Language	58,000	90,500	121,500	0
Extended Day Kindergarten	148,770	147,742	235,790	445,775
Digital Teaching	381,533	350,429	361,740	0
Out of State Tuition Reimbursement	54,715	0	0	0
On-Line Testing/Elementary Arts/BTS	46,142	52,498	0	0
UPASS Accessment/TSSA	0	1,755,367	1,932,900	2,331,449
Driver Education	210,324	237,100	0	0
Safe/Drug/Suicide/CPR/Stat Cap FT	9,945	7,026	0	0
Teacher Salary Supplement	353,363	343,506	0	0
Extended Year Sped				

## Financial Section

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

For Fiscal Year 2021-22 With Comparative Information for Years 2018-19 Through 2020-21

	2018-19 Actual	2019-20 Actual	2020-21 Revised	2021-22 Preliminary
Reading - State Literacy Program	269,659	268,920	249,453	244,605
Library Books Electronic Resources	16,292	16,292	14,649	14,640
Educator Salary Adjustments	3,038,311	3,231,981	3,285,145	3,285,148
USTAR Centers	45,200	39,726	0	0
Student Health and Counselor		208,268	457,875	0
Other State Revenue/Medicaid	48,154	93,001	0	0
<b>Total State Revenues</b>	<b>62,996,949</b>	<b>65,646,170</b>	<b>75,396,629</b>	<b>74,424,348</b>
General Fund Revenue				
Federal Sources				
Medicaide and Americorp	644,870	568,776	0	0
Adult Ed State Leadership	6,800	0	0	0
Perkins Formula (6043)	134,248	764,086	134,248	134,248
ATE Tech Prep/School to Work	0	0	41,462	41,462
JAVITS/CARES		319,789		
Title I (7511)	961,590	1,032,883	961,590	961,590
Fed NCLB Title I Migrant (7548)	41,037	37,343	41,037	41,037
Title II Math & Science (7626) NCLB	196,765	213,060	26,656	26,656
Student Support Title IV		133,015		
Special Education	2,192,279	2,227,095	2,192,279	2,192,279
English Language ELL	26,657	31,969	124,396	124,396
IDEA B Preschool (7522)	121,083	122,459	12,108	12,108
Forest Service	37,561	43,782	37,561	37,561
Other Federal Revenue	124,396	31,745	3,129,373	5,129,373
<b>Total Federal Revenues</b>	<b>4,487,286</b>	<b>5,526,002</b>	<b>6,525,000</b>	<b>8,525,000</b>
<b>Total Revenue</b>	<b>91,409,479</b>	<b>96,475,711</b>	<b>104,041,549</b>	<b>111,344,637</b>



## Financial Section

Box Elder School District  
General Fund (FD10) - Major Expenditures  
For Fiscal Year 2021-22 With Comparative Information for Years 2018-19 Through 2020-21

	2018-19 Actual	2019-20 Actual	2020-21 Revised	2021-22 Preliminary
<b>EXPENDITURES:</b>				
<b>Instruction - Function 1000</b>				
Salaries - Teachers	34,186,125	36,827,482	39,108,731	42,432,973
Salaries - Substitute Teachers	10,877	5,244	0	0
Salaries - Teacher Aides	5,289,112	5,842,401	5,930,037	6,315,489
Salaries - All Other	409,110	190,577	194,389	329,513
Total Salaries	39,895,224	42,865,704	45,233,157	49,077,975
Employee Benefits	16,917,807	18,579,465	17,153,955	18,358,921
Purchased Services	2,049,764	2,055,437	3,070,500	3,070,500
Supplies	1,947,796	1,471,761	3,227,028	3,227,028
Textbooks	285,746	640,206	1,872,972	1,872,972
Other	375,198	864,932	600,942	700,000
Total Supplies and Materials	21,576,311	23,611,801	25,925,397	27,229,421
Property (Instructional Equipment) & Ot	174,893	657,924	1,405,000	1,905,000
Total Expenditures - Instruction	61,646,428	67,135,429	72,563,554	78,212,396
<b>Support Services/Child Accounting &amp; Counseling - Function 2100</b>				
Salaries - Attend. & Social Work	551,499	738,182	680,852	938,183
Salaries - Guidance	1,156,726	1,623,386	2,082,098	2,145,893
Salaries - Health Services	135,545	199,798	183,388	183,388
Salaries - Psychologists	94,828	129,256	76,027	76,027
Salaries - Secretarial & Clerical	172,542	182,564	167,350	167,350
Salaries - All Other	0	0	0	0
Total Salaries	2,111,140	2,873,186	3,189,715	3,510,841
Employee Benefits	903,713	1,178,088	1,208,901	1,309,542
Purchased Services	286,089	232,018	55,807	205,807
Supplies	15,672	109,110	59,670	59,670
Property	7,341	2,233	68,994	68,994
Other Objects	389	518	15,529	15,529
Total Expenditures - Support Services/Child	3,324,344	4,395,153	4,598,616	5,170,383
<b>Support Services/Media Services &amp; Educational Supervision - Function 2200</b>				
Salaries - Supervisors & Directors	505,650	557,119	709,791	835,569
Salaries - Media Personnel	196,950	228,131	246,381	246,381
Salaries - Secretarial & Clerical	11,125	226,206	244,302	244,302
Salaries - Media Aides	252,342	260,600	279,268	279,268
Salaries - All Other	216,824	0	0	0
Total Salaries	1,182,891	1,272,056	1,479,742	1,605,520
Employee Benefits	430,723	470,801	592,741	619,885
Purchased Services	300,079	248,947	211,065	346,258
Supplies (except as below)	0	39,749	7,000	7,000
Library Books and Supplies	113,301	73,678	53,666	56,017
Periodicals	0	0	0	0

## Financial Section

Box Elder School District  
General Fund (FD10) - Major Expenditures  
For Fiscal Year 2021-22 With Comparative Information for Years 2018-19 Through 2020-21

	2018-19 Actual	2019-20 Actual	2020-21 Revised	2021-22 Preliminary
Audio Visual Materials	2,561	5,143	2,007	0
Property	0	0	0	0
Other Objects	0	0	0	0
Total Expenditures - Support Services/Med	2,029,555	2,110,374	2,346,221	2,634,680

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

Salaries - District Administration	164,940	191,418	252,163	279,688
Salaries - Supervisors	40,084	57,672	19,766	19,766
Salaries - Secretarial & Clerical	86,257	87,015	87,015	90,000
Salaries - All Other				
Total Salaries	291,281	336,105	358,944	389,454
Employee Benefits	143,547	158,633	160,235	169,797
Purchased Services	127,933	120,860	125,000	170,000
Liability Insurance	167,481	238,589	225,000	235,000
Supplies and Materials	32,544	40,407	35,000	35,000
Property	0	0	0	0
Other Objects	25,017	24,786	25,000	25,000
Total Expenditures - Sup. Serv./General Di	787,803	919,380	929,179	1,024,251

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

Salaries - Principals and Assistants	2,364,592	2,541,148	2,516,494	2,727,536
Salaries - Secretarial & Clerical	1,287,286	1,301,255	1,462,394	1,557,449
Salaries - All Other				144,552
Total Salaries	3,651,878	3,842,403	3,978,888	4,429,538
Employee Benefits	1,522,904	1,654,266	1,641,487	1,641,487
Purchased Services	101,735	74,986	88,000	88,000
Supplies and Materials				
Property				
Other Objects	11,125	11,686	15,000	15,000
Total Expenditures - Sup. Serv./General Sc	5,287,642	5,583,341	5,723,375	6,174,025

## Financial Section

Box Elder School District  
General Fund (FD10) - Major Expenditures  
For Fiscal Year 2021-22 With Comparative Information for Years 2018-19 Through 2020-21

	2018-19 Actual	2019-20 Actual	2020-21 Revised	2021-22 Preliminary
<b>Support Services/Accounting &amp; Purchasing Srvc - Function 2500</b>				
Salaries	528,138	610,071	646,895	771,881
Employee Benefits	213,089	245,993	247,312	316,483
Purchased Services	122,098	99,793	159,665	159,665
Supplies and Materials	12,004	15,815	13,581	18,916
Property	0	0	1,419	1,419
Other Objects	889	1,642	10,000	10,000
Total Expenditures - Sup. Serv./Acct & Pur	876,218	973,314	1,078,872	1,278,364
<b>Operation &amp; Maintenance of School Buildings - Function 2600</b>				
Salaries	4,434,350	4,606,135	4,992,904	5,466,376
Employee Benefits	1,831,608	1,918,760	2,068,328	2,202,769
Purchased Services	1,277,379	1,433,861	1,275,551	1,275,551
Supplies and Materials	3,025,566	2,090,357	1,960,877	1,960,877
Property	0	0	0	456,854
Other Objects	878	779	2,500	2,500
Total Expenditures - Sup. Serv./Acct. & Pur	10,569,781	10,049,892	10,300,160	11,364,927
<b>Support Services/Student Transportation Services - Function 2700</b>				
Salaries - Secretarial & Clerical	57,645	55,812	62,230	62,230
Salaries - Supervisors	68,718	75,092	130,648	130,648
Salaries - Bus Drivers	2,260,184	2,233,457	2,069,092	2,286,336
Salaries - Mechanics	273,558	296,810	281,081	281,081
Total Salaries	2,660,105	2,661,171	2,543,051	2,760,295
Employee Benefits	779,128	794,972	761,381	829,152
Purchased Services	278,579	205,828	280,000	280,000
Supplies and Materials	975,547	744,688	705,350	746,565
Property	989,807	1,074,892	1,010,000	693,235
Other Objects	0	0	1,000	1,000
Total Expenditures - Sup. Serv./Student Tr	5,683,166	5,481,551	5,300,782	5,310,247
<b>Non K-12 Activities - Function 3200</b>				
Salaries	0	0	0	0
Employee benefits	0	0	0	0
Purchased Services	0	0	0	0
Other	0	0	0	0
Total Non-Instruction	0	0	0	0
<b>Recreation Community Services/Natatoriums - Function 3300</b>				
Salaries	557,632	510,143	627,250	680,566
Employee benefits	160,766	161,292	169,818	186,527
Contract services	23,186	45,140	58,820	60,000
Supplies, textbooks & utilities	56,961	51,553	68,872	70,000
Equipment	502	2,225	26,000	30,000
Other	33,760	30,259	15,467	16,000
	832,807	800,612	966,227	1,043,093
<b>TOTAL EXPENDITURES</b>	<b>\$91,037,744</b>	<b>\$97,449,046</b>	<b>\$103,806,986</b>	<b>\$112,212,366</b>

## Financial Section

Box Elder School District  
Summary of Budgets - Special Revenue Funds (Fund 21,26,49)  
Fiscal Year 2021-22 Budget

	Total Special Revenue Funds	Fund 21 School Activity Fund	Fund 26 RDA Fund	Fund 49 Child Nutrition Fund
Revenues:				
Property taxes	4,600,000		4,600,000	0
Interest on investments	1,500			1,500
Sale of Food	250,000		0	250,000
Other local revenue	4,400,000	4,400,000	0	0
State of Utah	1,075,000			1,075,000
Federal government	4,000,000			4,000,000
Total Revenues	14,326,500	4,400,000	4,600,000	5,326,500
Expenditures and Encumbrances:				
Instruction	4,400,000	4,400,000		
Non-Instruction	9,747,854		4,600,000	5,147,854
Total Expenditures and Encumbrances	9,547,854	4,400,000	0	5,147,854
Net Total Expenditures and Encumbrances	4,778,646	0	4,600,000	178,646
Other Financing Sources (Uses)	0	0	0	0
Bond sale proceeds				
Other financing sources				
Operating Transfer In/Out				
Excess (deficiency) of revenue and other sources (uses) over expenditures				
Fund Balances Unreserved & Unassigned - July 1	\$1,852,770.00	\$ 851,935	\$ -	\$ 1,000,835
Fund Balances Unreserved & Unassigned - June 30	\$2,031,416.00	\$ 851,935	\$ -	\$ 1,179,481

## Financial Section

Box Elder School District

### School Activity Fund Budget (Fund 21)

For Fiscal Year 2021-22 With Comparative Information for Years 2018-19 Through 2020-21

#### Fund Expenditures by Function

	2018-19 Actual	2019-20 Actual	2020-21 Revised	2021-22 Preliminary
<b>REVENUES:</b>				
Local Sources				
Property taxes				
Tuition				
Other Local revenue	4,195,780	3,539,857	4,400,000	4,400,000
<b>Total Local Sources</b>	<b>4,195,780</b>	<b>3,539,857</b>	<b>4,400,000</b>	<b>4,400,000</b>
<b>Expenditures and Encumbrances:</b>				
Instruction (function 1000)				
Salaries				
Employee benefits	0	0	0	0
Contract services	524,832	573,713	902,150	902,150
Supplies, textbooks & utilities	3,330,213	2,696,694	2,882,850	2,882,850
Administrative	254,228	161,040	290,000	290,000
Other	63,475	57,763	325,000	325,000
<b>Total Instruction</b>	<b>4,172,748</b>	<b>3,489,210</b>	<b>4,400,000</b>	<b>4,400,000</b>
<b>Total Expenditures and Encumbrances</b>	<b>4,172,748</b>	<b>3,489,210</b>	<b>4,400,000</b>	<b>4,400,000</b>
Excess (deficiency) of revenues and other sources (uses) over expenditures	23,032	50,647	0	0
Other financing uses				
Other financing sources				
<b>Other changes in Reserved and Designated Fund Balances</b>				
Fund Balances Unreserved & Unassigned - July 1	\$ 778,256	\$ 801,288	\$ 851,935	\$ 851,935
Fund Balances Unreserved & Unassigned - June 30	\$ 801,288	\$ 851,935	\$ 851,935	\$ 851,935

## Financial Section

### Box Elder School District

#### Child Nutrition Fund Budget (Fund 49)

For Fiscal Year 2021-22 With Comparative Information for Years 2018-19 Through 2020-21

#### Fund Expenditures by Function

	2018-19 Actual	2019-20 Actual	2020-21 Revised	2021-22 Preliminary
<b>REVENUES:</b>				
Sale of Food	1,299,459	1,055,208	250,000	250,000
Other Local revenue	13,225	4,049	1,200	1,500
State of Utah	943,959	1,049,598	1,075,000	1,075,000
Federal Government	2,528,106	3,130,278	3,700,000	4,000,000
Inventory Adjustment				
<b>Total Revenue</b>	<b>4,784,749</b>	<b>5,239,133</b>	<b>5,026,200</b>	<b>5,326,500</b>
<b>Expenditures:</b>				
Salaries	1,764,966	1,806,721	1,646,305	1,786,241
Employee benefits	572,708	581,672	648,757	692,613
Cost of food	2,184,072	2,137,101	2,294,000	2,294,000
Contract services	53,919	57,355	25,000	20,000
Supplies & Materials	69,510	27,739	25,000	25,000
Equipment	101,112	13,864	25,000	30,000
Other	279,847	293,342	300,000	300,000
<b>Total Expenditures</b>	<b>5,026,134</b>	<b>4,917,794</b>	<b>4,964,062</b>	<b>5,147,854</b>
Excess (deficiency) of revenues and other sources (uses) over expenditures	(241,385)	321,339	62,138	178,646
Other financing sources	0	0	0	0
Other changes in Reserved and Designated Fund Balances	15,906	(73,349)	0	0
<b>Fund Balances Unreserved &amp; Unassigned - July 1</b>	<b>\$ 916,186</b>	<b>\$ 690,707</b>	<b>\$ 938,697</b>	<b>\$ 1,000,835</b>
<b>Fund Balances Unreserved &amp; Unassigned - June 30</b>	<b>\$ 690,707</b>	<b>\$ 938,697</b>	<b>\$ 1,000,835</b>	<b>\$ 1,179,481</b>

## Financial Section

### Box Elder School District

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

Fiscal Year 2021-22 Budget

	All Capital & Debit Service Funds	Fund 32 Capital Outlay Fund	Fund 31 Debt Service Fund
Revenues:			
Property taxes	15,783,132	12,837,500	2,945,632
Interest on investments	361,690	255,940	105,750
Bond Refund/Other	270,900	270,900	0
State of Utah	158,025	158,025	0
Ins./Prop Recry/Federal	63,288	63,288	0
Other Funds	345,580	345,580	
Total Revenues	16,982,615	13,931,233	3,051,382
Expenditures and Encumbrances:			
Oper/Maint	5,000	5,000	
Bond Debt	3,927,162	0	3,927,162
Purchased services	900,000	850,000	50,000
Land Improvement	0	0	0
Building Maintenance	2,600,000	2,600,000	
New Construction	26,200,000	26,200,000	
Vehicles	870,000	870,000	
Furniture/Equipment	1,794,000	1,794,000	
Other Objects	1,985,302	1,985,302	
Total Expenditures	38,281,464	34,304,302	3,977,162
Excess revenue over (under) expenditures & encumbrances	(21,298,849)	(20,373,069)	(925,780)
Other Financing Sources (Uses)	0	0	0
Bond sale proceeds	0	0	0
Excess of revenue and other sources over (under) expenditures & encumbrances and other uses	(21,298,849)	(20,373,069)	(925,780)
Unreserved & Unassigned - July 1	\$ 35,596,280	\$ 28,428,650	\$ 7,167,630
Unreserved & Unassigned - June 30	\$ 14,297,431	\$ 8,055,581	\$ 6,241,850

## Financial Section

Box Elder School District

### Capital Outlay Fund Budget (Fund 32)

For Fiscal Year 2021-22 With Comparative Information for Years 2018-19 Through 2020-21

#### Fund Expenditures by Function

	2018-19 Actual	2019-20 Actual	2020-21 Revised	2021-22 Preliminary
<b>REVENUES:</b>				
Property taxes	11,183,675	11,490,775	11,105,000	12,837,500
Interest on investments	561,604	612,447	500,000	255,940
Bond Refund/Other	131,888	74,131	15,168,000	270,900
State of Utah	115,475	112,629	120,000	158,025
Ins./Prop Recry/Federal	79,837	69,992	180,000	63,288
Donations	97,135	0	345,580	345,580
<b>Total Revenues</b>	<b>12,169,614</b>	<b>12,359,974</b>	<b>27,418,580</b>	<b>13,931,233</b>
<b>Expenditures and Encumbrances:</b>				
Land Improvement				
Software	323,606	1,336,297	1,200,000	850,000
Purchased services	22,883	212,534	5,500	5,000
Building Maintenance	1,026,061	1,078,986	2,000,000	2,600,000
Construction	6,202,010	7,950,758	10,125,765	26,200,000
Vehicles	222,670	109,058	320,000	870,000
Furniture/Equipment	1,087,458	2,070,685	1,524,000	1,794,000
Other Objects (Land)	0	997	0	0
Vehicle charges/Other	301,684	288,796	325,002	1,985,302
<b>Total Expenditures</b>	<b>9,186,372</b>	<b>13,048,111</b>	<b>15,500,267</b>	<b>34,304,302</b>
Excess revenue over (under) expenditures & encumbrances	2,983,242	(688,137)	11,918,313	(20,373,069)
Other Financing Sources (Uses)	0	36,263	435,580	-
Changes in unreserved fund balance (Decrease)/increase in reserves	(9,681,886)	1,966,587	(46,052)	0
Excess of revenues and other sources over (under) Expenditures & encumbrances and other u	(6,698,644)	1,314,713	12,307,841	(20,373,069)
Unreserved & Unassigned - July 1	\$ 21,504,740	\$ 14,806,096	\$ 16,120,809	\$ 28,428,650
Unreserved & Unassigned - June 30	\$ 14,806,096	\$ 16,120,809	\$ 28,428,650	\$ 8,055,581



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

**BOX ELDER COUNTY  
SCHOOL DISTRICT**

**District Enrollment Trends**

Count	Student	Difference	Average Daily Membership
1-Oct	Fall Enrollment	Previous Year	30-Jun ADM
1994	11,279	115	1995 11,226
1995	11,247	(32)	1996 11,158
1996	11,305	58	1997 11,228
1997	11,252	(53)	1998 11,175
1998	11,215	(37)	1999 11,012
1999	11,052	(163)	2000 10,850
2000	10,937	(115)	2001 10,887
2001	10,850	(87)	2002 10,783
2002	10,655	(195)	2003 10,557
2003	10,506	(149)	2004 10,455
2004	10,549	43	2005 10,255
2005	10,586	37	2006 10,590
2006	10,567	(19)	2007 10,046
2007	10,625	58	2008 10,271
2008	11,132	507	2009 10,415
2009	11,052	(80)	2010 10,975
2010	11,187	135	2011 10,905
2011	11,289	102	2012 11,111
2012	11,271	(18)	2013 10,866
2013	11,131	(140)	2014 10,987
2014	11,242	111	2015 11,164
2015	11,344	102	2016 11,228
2016	11,572	228	2017 11,480
2017	11,671	99	2018 11,548
2018	11,771	100	2019 11,663
2019	11,981	210	2020 11,589
2020	11,850	(131)	

## Financial Section

### Box Elder School District

#### Governmental Funds - Revenue Summary Comparison

For Fiscal Year 2017-18 With Comparative Information for Years 2007-08 Through 2020-21 Preliminary

		Maintenance & Operation Fund	Funds 21,26,49 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	\$ 52,505,658	\$ 7,399,267	\$ 19,004,073	\$ 78,908,998
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	\$ 69,105,945	\$ 12,774,749	\$ 16,399,204	\$ 98,279,898
2015-16	Actual	\$ 79,675,047	\$ 12,628,296	\$ 14,771,932	\$ 107,075,275
2016-17	Actual	\$ 80,309,920	\$ 12,664,233	\$ 16,189,515	\$ 109,163,668
2017-18	Actual	\$ 83,271,801	\$ 12,559,676	\$ 15,204,413	\$ 111,035,890
2018-19	Actual	\$ 91,409,479	\$ 12,490,106	\$ 15,561,402	\$ 119,460,987
2019-20	Actual	\$ 96,475,711	\$ 12,724,944	\$ 15,055,117	\$ 124,255,772
2020-21	Revised	\$ 104,041,549	\$ 14,026,200	\$ 16,982,615	\$ 135,050,364
2021-22	Preliminary	\$ 111,344,637	\$ 14,326,500	\$ 16,982,615	\$ 142,653,752

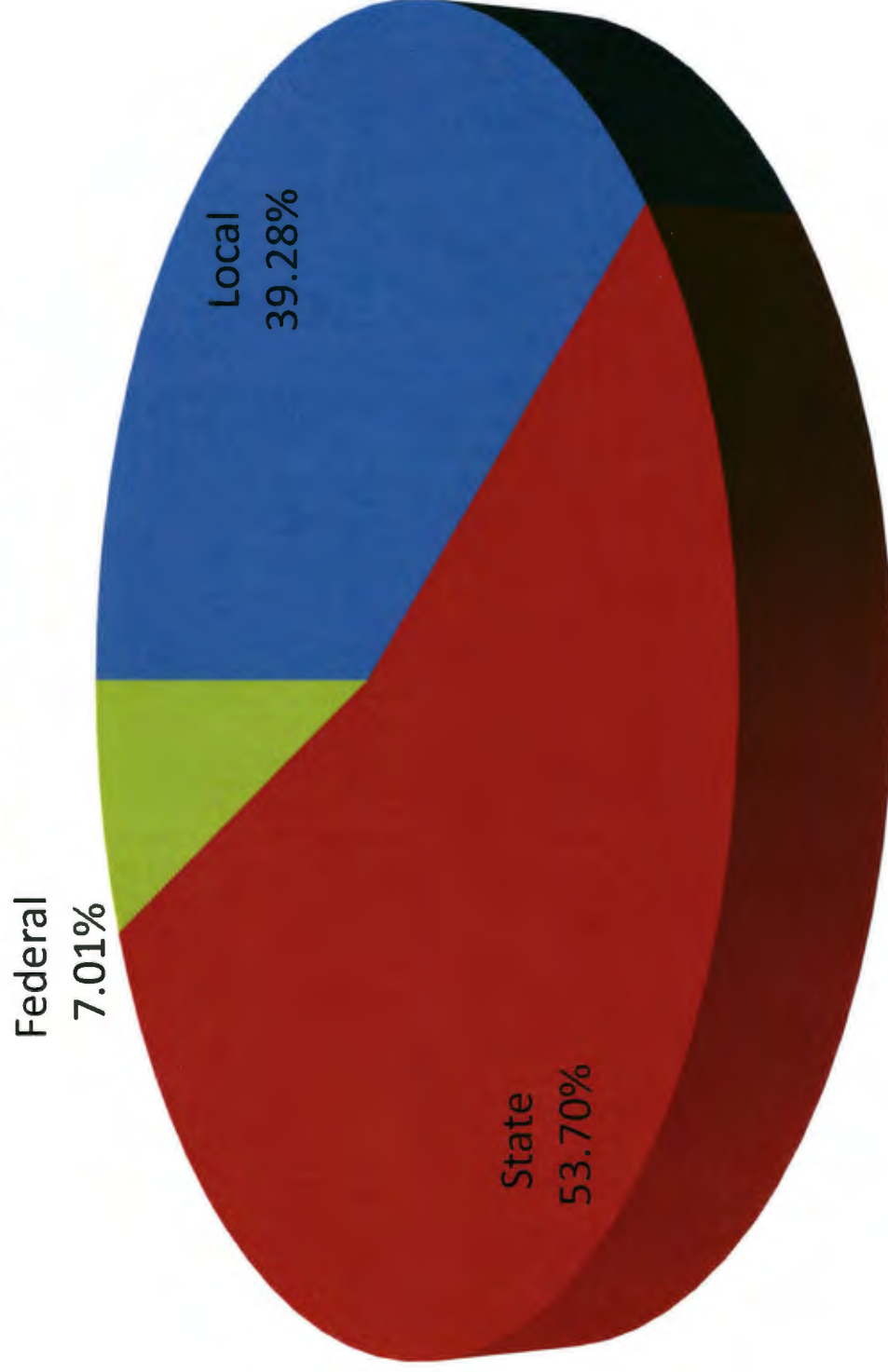
Box Elder School District

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

For all Fiscal Years 2007-2020 with Estimates for 2020-21 and 2021-22

<b>Expenditure</b>	<b>Salary</b>	<b>Benefits</b>	<b>Contracted Services</b>	<b>Supplies</b>	<b>Property</b>	<b>Other Objects</b>	<b>Total Expenditures</b>
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
2017 \$	46,740,590 \$	20,404,392 \$	16,556,315 \$	10,571,976 \$	4,482,476 \$	10,833,722 \$	\$ 109,589,471
2018 \$	50,604,008 \$	21,331,182 \$	19,673,137 \$	11,608,809 \$	3,356,956 \$	11,491,838 \$	\$ 118,065,930
2019 \$	57,077,602 \$	23,475,994 \$	12,346,242 \$	12,705,478 \$	2,932,136 \$	8,197,386 \$	\$ 116,734,838
2020 \$	59,576,974 \$	25,162,270 \$	4,985,889 \$	11,926,374 \$	11,703,477 \$	9,115,825 \$	\$ 122,470,809
2021 \$	63,109,777 \$	24,649,915 \$	5,588,284 \$	11,546,072 \$	14,460,765 \$	13,610,663 \$	\$ 132,965,476

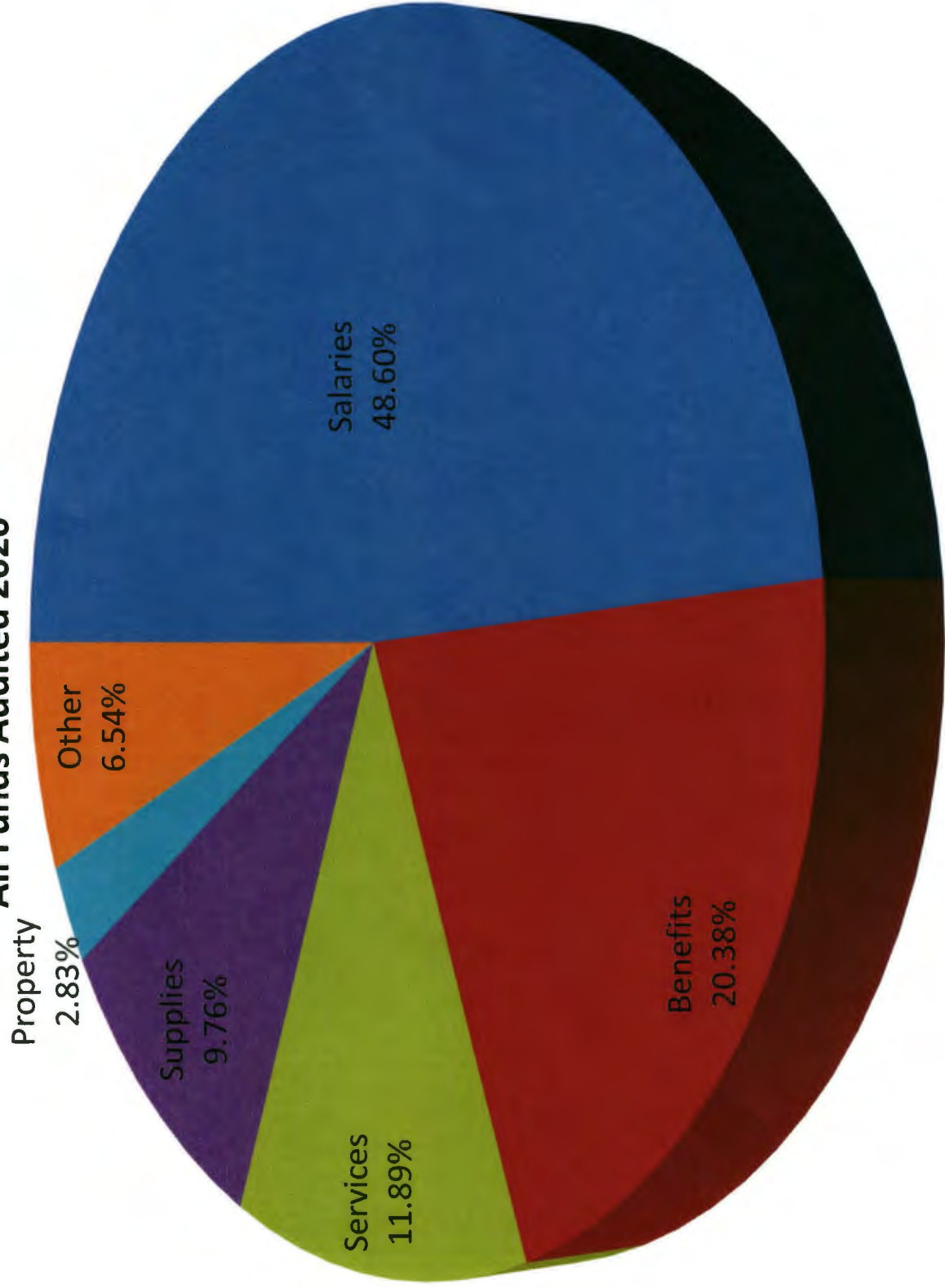
Box Elder School District Revenues  
All Funds Final Audited 2020



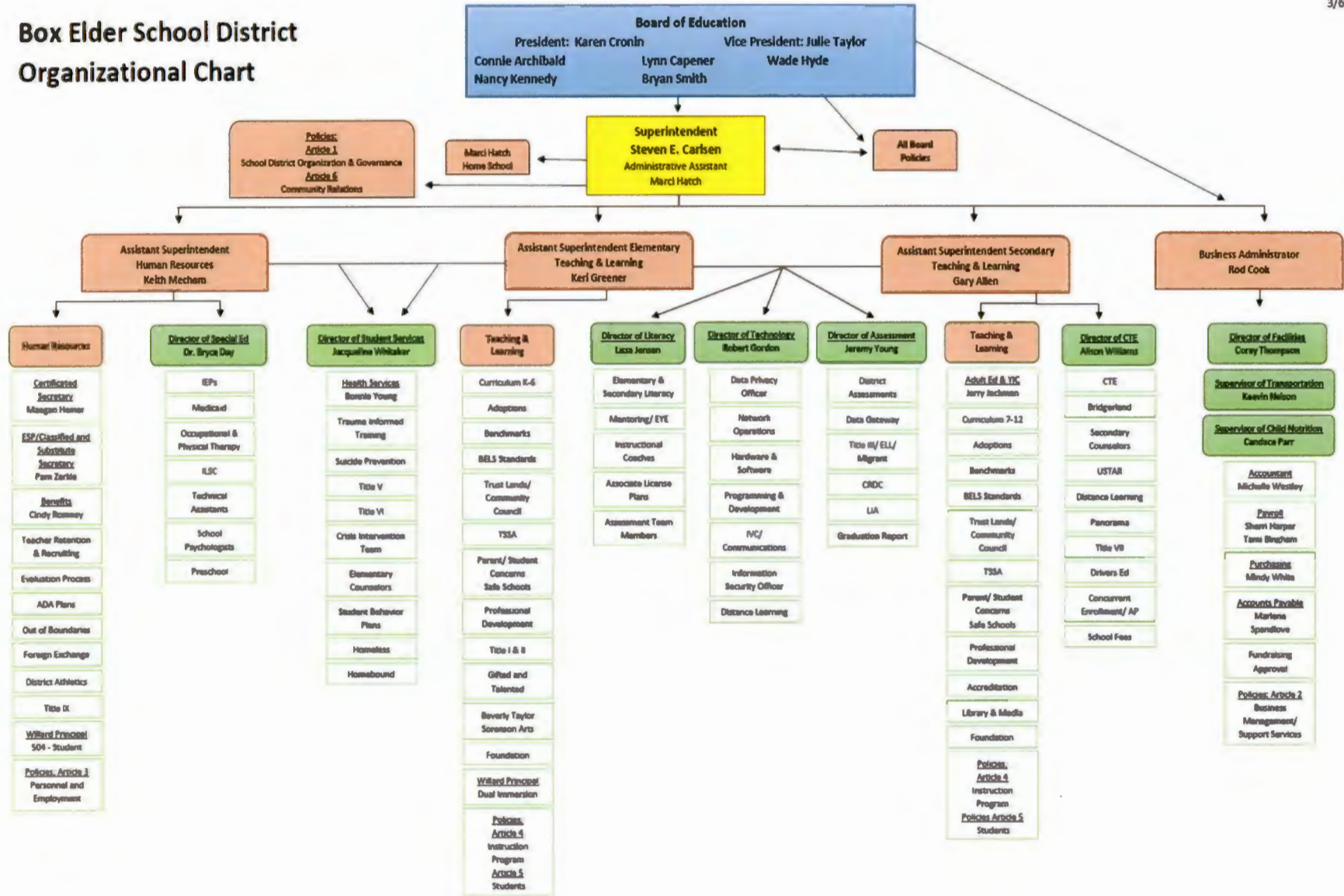
## Box Elder School District

### Expense Type

#### All Funds Audited 2020

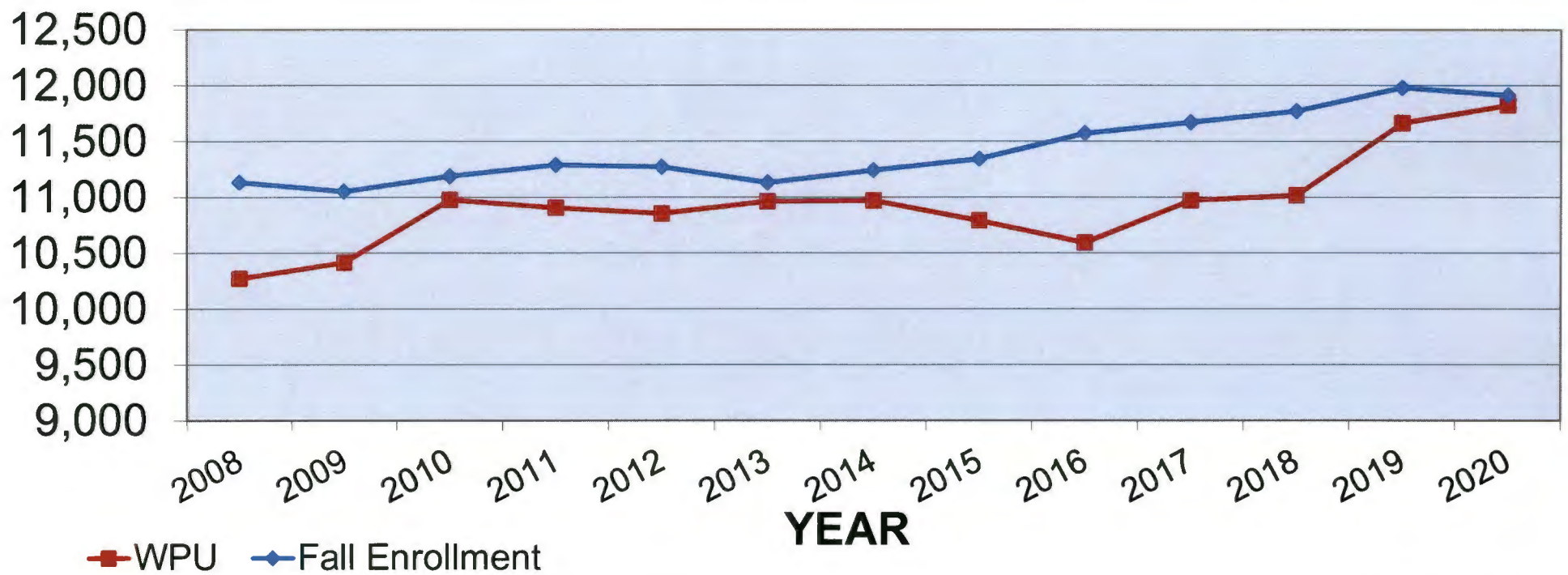


# Box Elder School District Organizational Chart

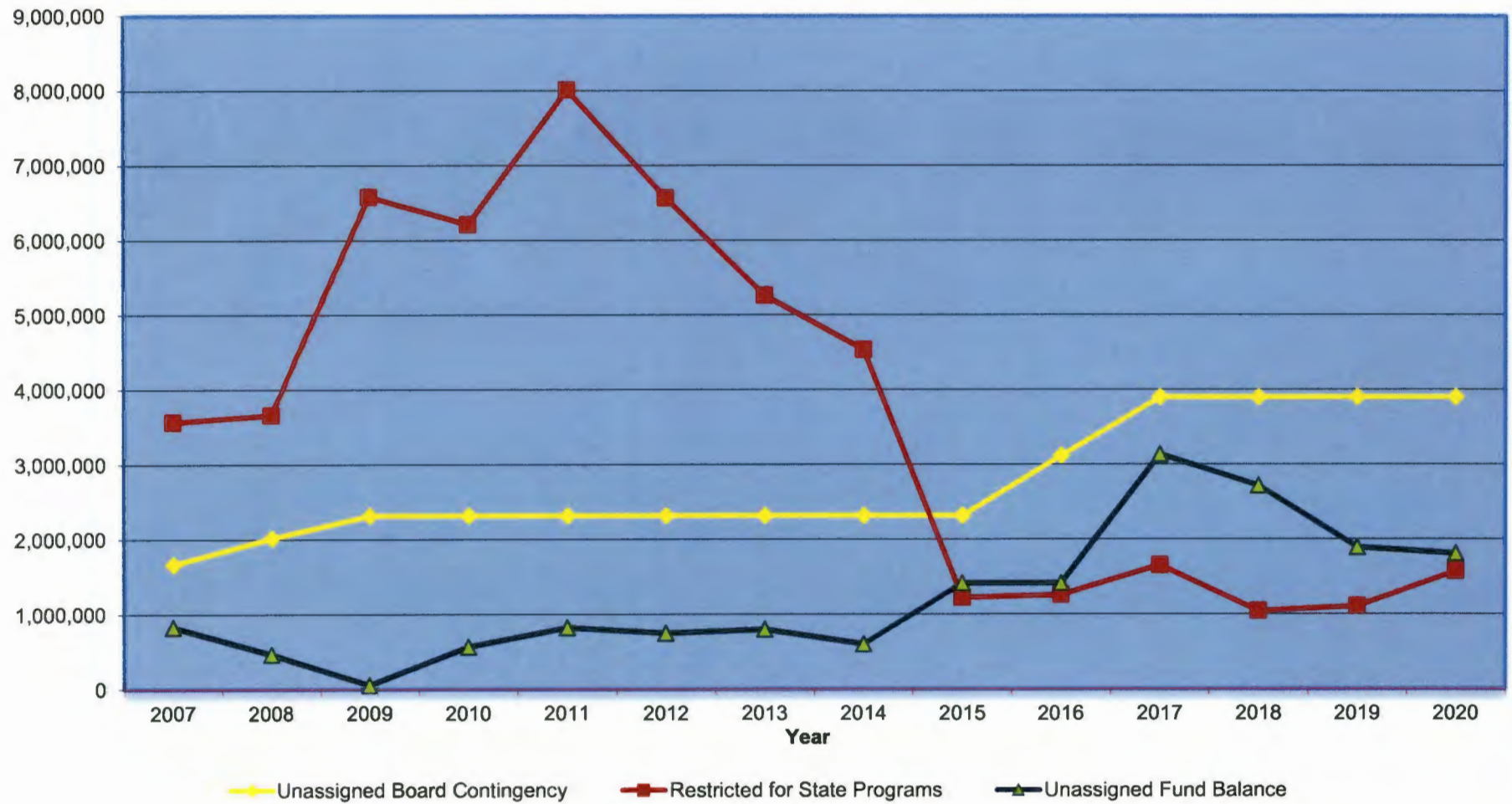




## Average Daily Membership and Fall Enrollment

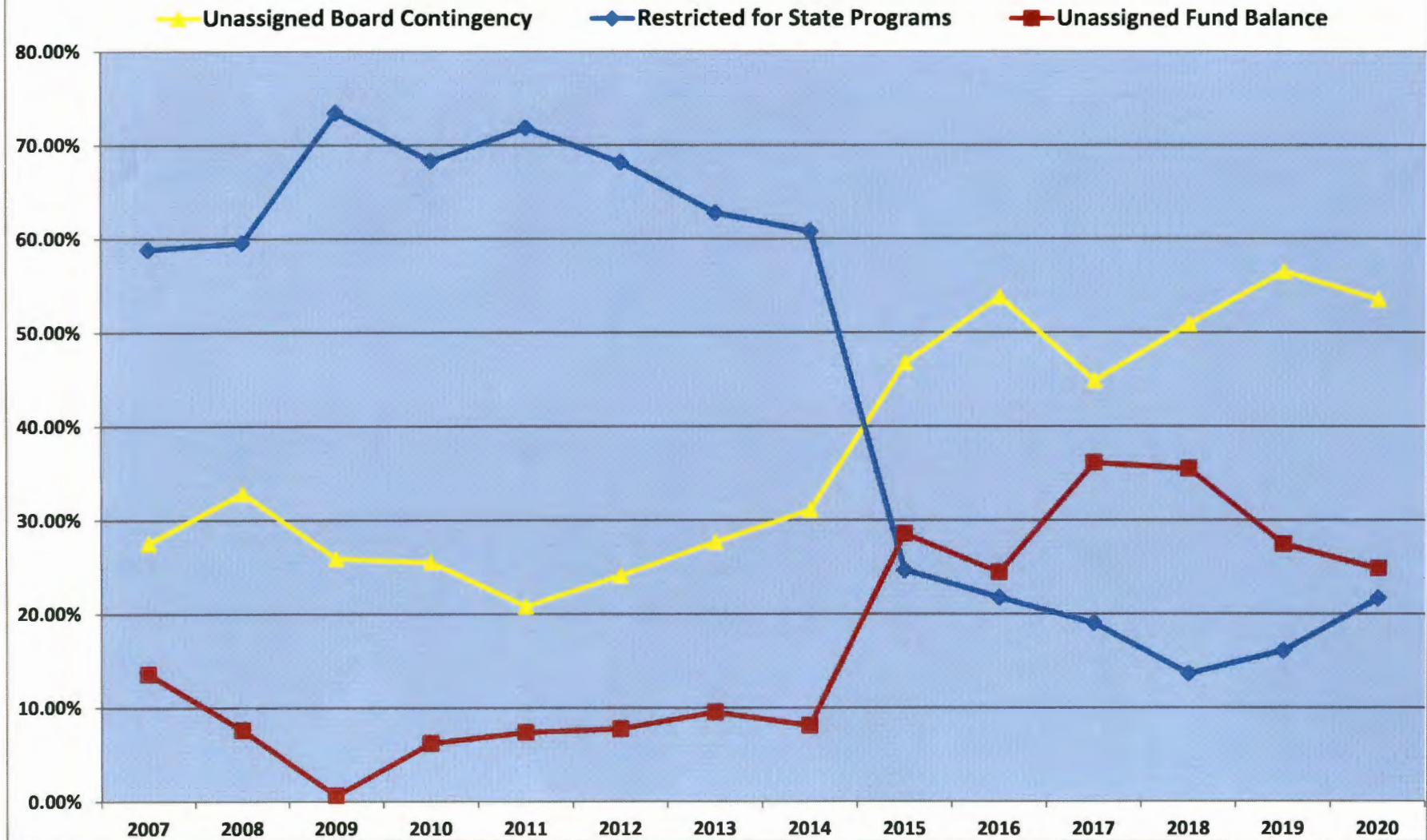


### Reserves General Fund in Dollars



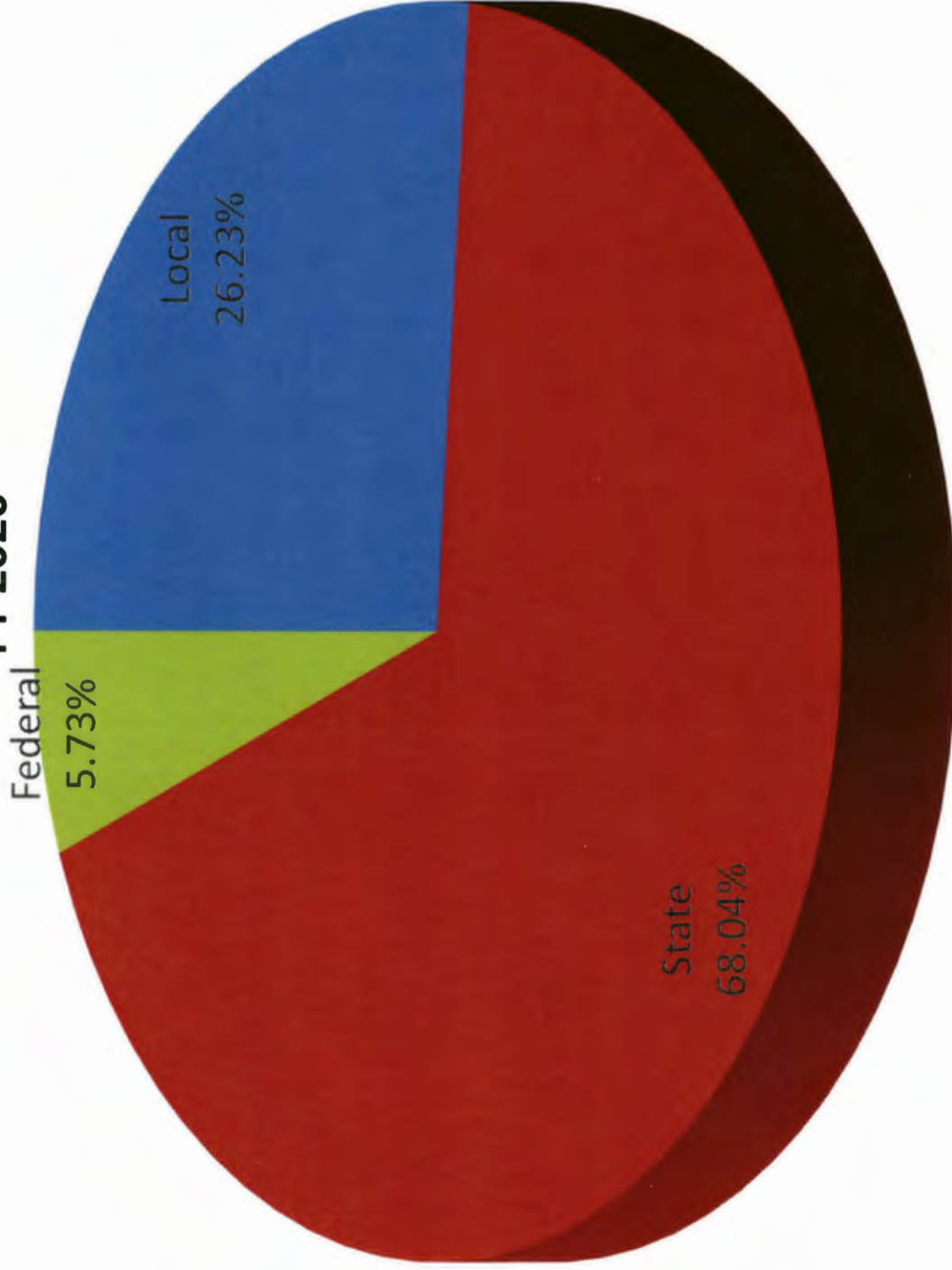


General Fund Balances as a percent of Total Fund Balances  
through FY 2020

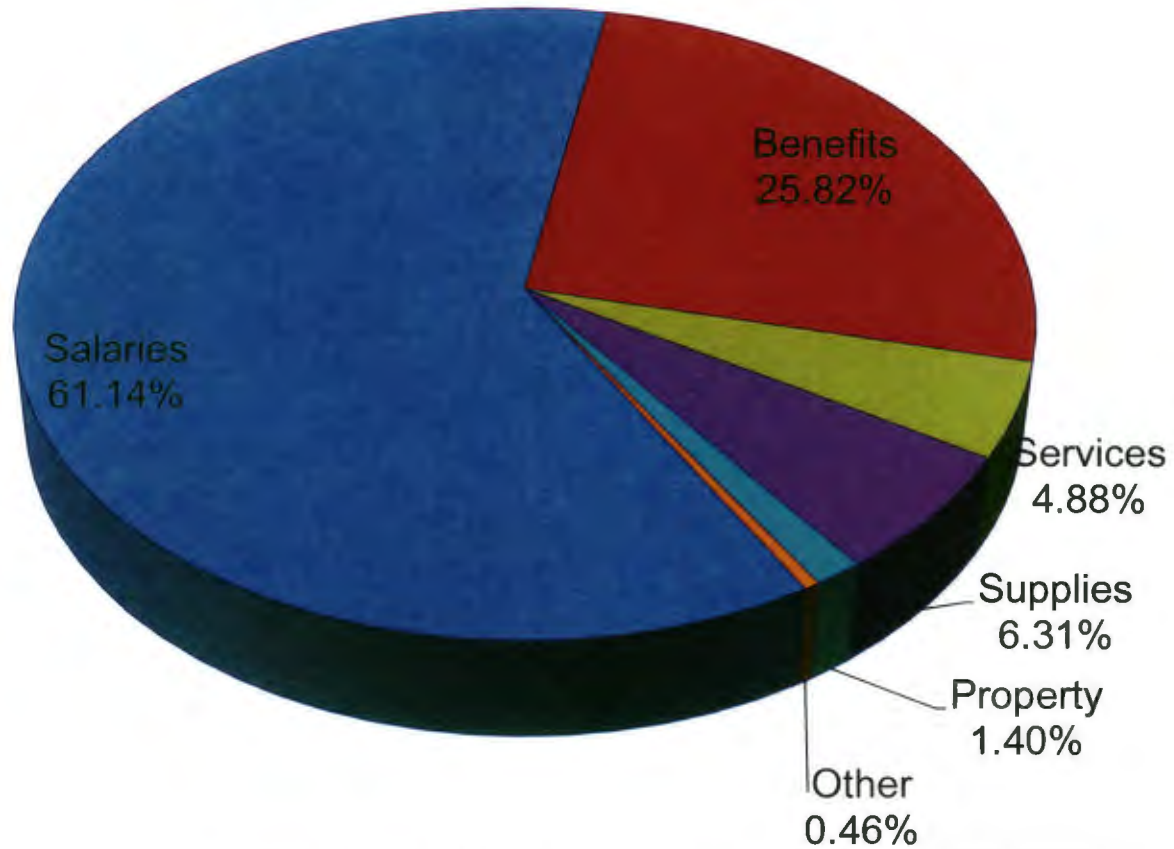


## General Fund Revenue

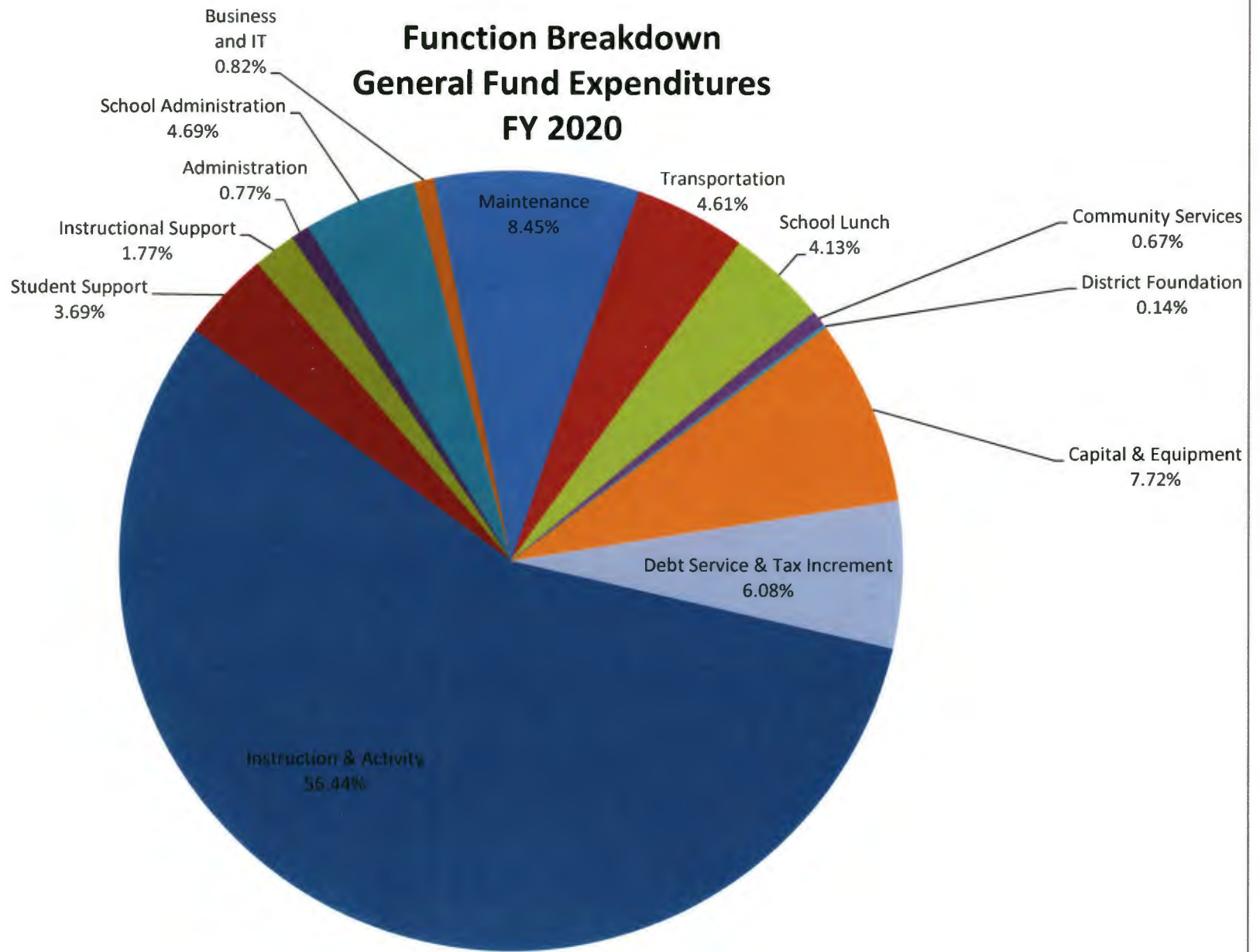
FY 2020



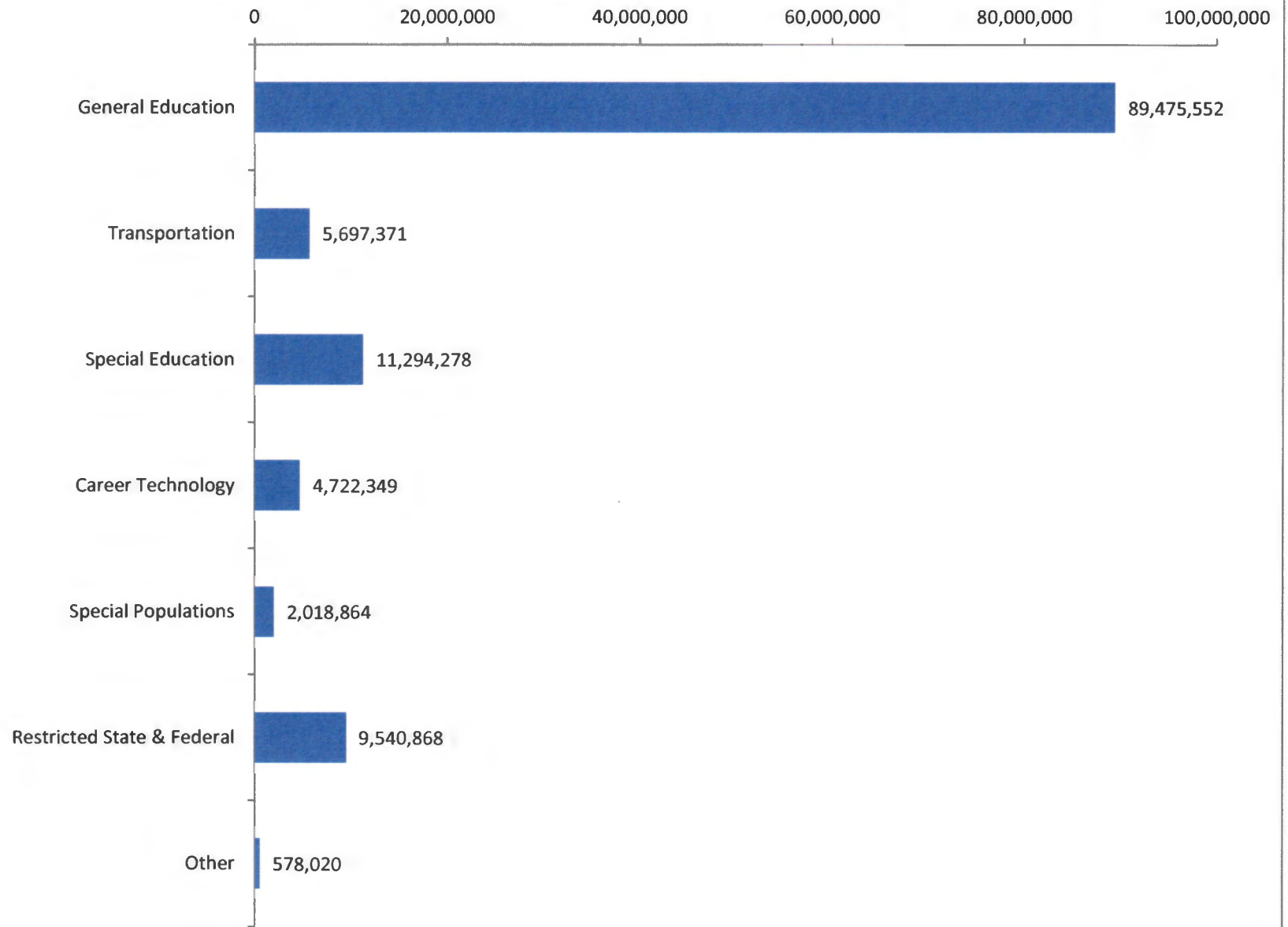
## Category Expenditure General Fund FY 2020



## Function Breakdown General Fund Expenditures FY 2020

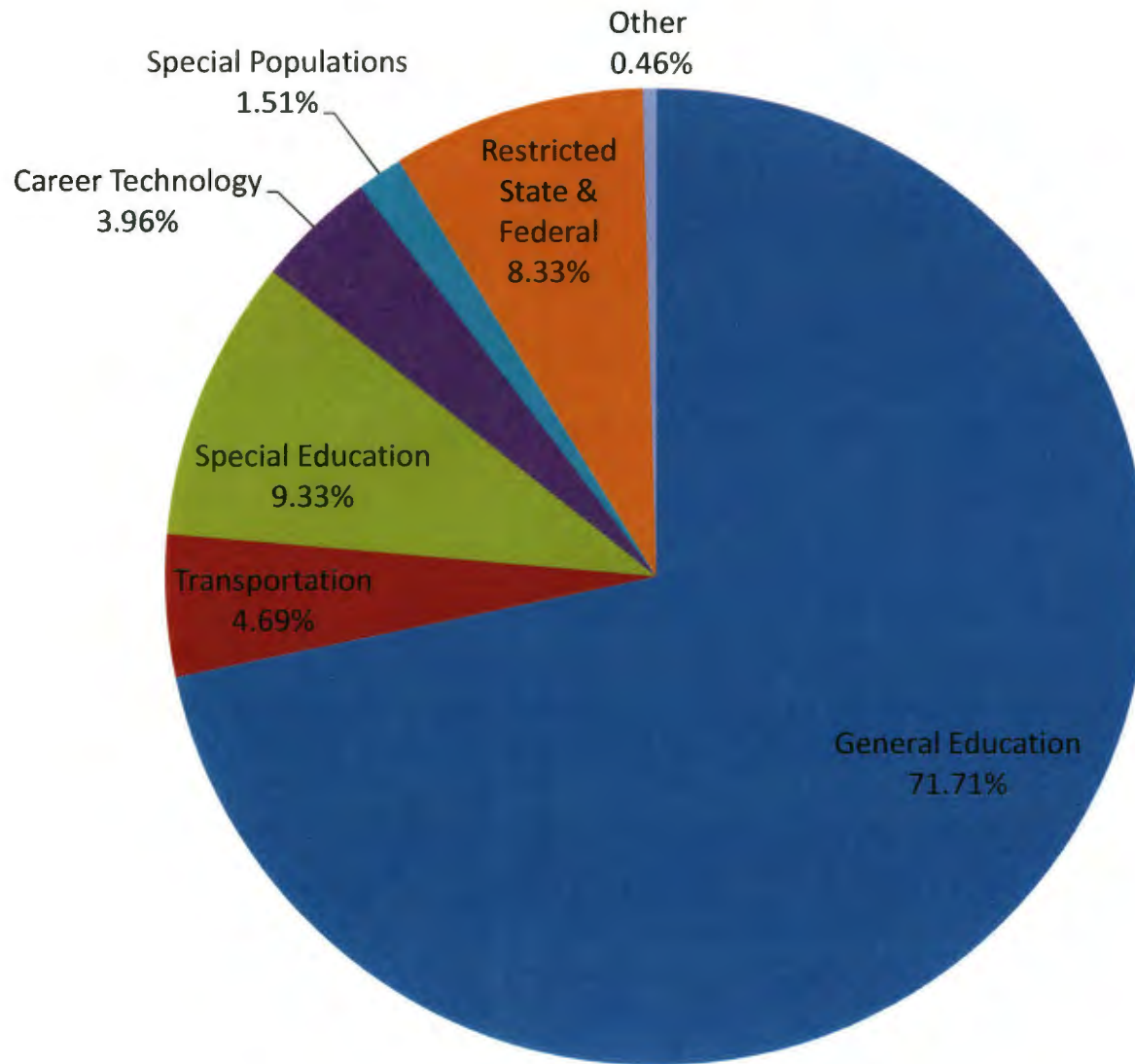


## Expenditures by Major Programs FY 2020





**Program Expenditures by Percent of Total  
FY 2020**



**Year 21 07/01/20 - 06/30/21**  
**Program Numbers & Description**

<b>Program</b>	<b>State</b>	<b>New programs</b>	
<b>Number</b>	<b>Prgm No.</b>	<b>Program Description</b>	<b>Director</b>
0001		Invoice School's Payroll & Benefits	Michelle Westley
0003		Edgenuity was Credit Recovery	Gerald Jackman
0005		Elementary Curriculum (K-5) <i>including Textbooks</i>	Keri Greener
0007		Box Elder County CARES	Michelle Westley
0011		Young 1:1 Grant (emints)	Gary Allen
0012		Secondary Curriculum (6-12) <i>including Textbooks</i>	Gary Allen
0013		Emergency Reserve	Rod Cook
0021		Student Activity Funds	Rod Cook
0024		Classified Professional Development	Keith Mecham
0025		Extra Curricular Activities	Keith Mecham
0030		Athletics	Keith Mecham
0035	Fund 76	Pan Sales	Candice Parr
0039		School Fees	Rod Cook
0040		Administrator Professional Development	Rod Cook
0041		New School Startup	Rod Cook
0042	Fund 76	Board Member's Fund	Rod Cook
0043	Fund 76	District Office Fund	Rod Cook/Marci Hatch
0044		BEAA Box Elder Administrators Association	AshLee Nelson
0045		School Reimbursable (Graduation & Accreditation)	Rod Cook
0046		Teacher Incentive	Rod Cook
0047		Teacher Professional Development <i>(was 5250)</i>	Keri Greener
0048		Student Services	Jacqueline Whitaker
0049		Teacher Enhancement (Tax Levy)	Rod Cook
0050		Classroom - General	Superintendent
0051		Textbooks	Keri Greener/Gary Allen
0053		Curriculum General Instruction <i>replace with 0005 &amp; 0012</i>	Keri Greener
0054		Home Bound	Keith Mecham
0055		Debt Service	Rod Cook
0056		In-School Suspension & School Within a School	Superintendent
0059		BLTS-Building Level Technology Specialists <i>was 5259</i>	Robert Gordon
0200		Municipal Bldg (FD50)	Rod Cook
0300		Redevelopment Taxes	Rod Cook
0504		Section 504	Keith Mecham
0533		ELL-EARS (Program 5336 EARS <i>capture ELL costs</i> )	Jeremy Young
0567		District's 25% TSSA (Program 5678 TSSA)	Keri Greener/Gary Allen
0600		Special Transportation	Keevin Nelson
1205		Special Education - All State Programs	Catherine Allen
1215		Special Education - Pre-school (State)	Catherine Allen
1220		SpEd-ESY Summer Program (was 1212)	Catherine Allen
1225		Special Education - Impact Aide	Catherine Allen
1278		SpEd Educators Extra Days Extended Year (was 1206)	Catherine Allen
1610	1609	Adult High School Completion	Gerald Jackman
3010		Community Recreation (Natatoriums)	Rod Cook
3020		Civic Services - Activities	Rod Cook
3025		Building Rental	Rod Cook
3300	Fund 75	Foundation General Unrestricted	Gary Allen/Marci Hatch



**Year 21 07/01/20 - 06/30/21**  
**Program Numbers & Description**

<b>Program</b>	<b>State</b>	<b>New programs</b>	
<b>Number</b>	<b>Prgm No.</b>	<b>Program Description</b>	<b>Director</b>
3320	Fund 75	Foundation General - Educational Technology	Gary Allen/Marci Hatch
3330	Fund 75	Foundation - Program Enhancement	Gary Allen/Marci Hatch
3340	Fund 75	Foundation-Designation by Donor	Gary Allen/Marci Hatch
3350	Fund 75	Foundation General - Scholarship	Gary Allen/Marci Hatch
3402	Fund 75	Foundation Marie Eccles - Arts, Music	Gary Allen/Marci Hatch
3403	Fund 75	Foundation-Nucor	Gary Allen/Marci Hatch
3404	Fund 75	Foundation-Janice Petersen	Gary Allen/Marci Hatch
3405	Fund 75	Foundation-BEHS Sport Project Improvements	Gary Allen/Marci Hatch
3406	Fund 75	Foundation-Bear River High School Turf	Gary Allen/Marci Hatch
3500		Employee Health & Wellness	Keith Mecham
5000		Budget Cut	Rod Cook
5001		USBE&SafeUT SuperUser-School Safety Student Advisory Facilitator	Jacqueline Whitaker
5100		Termination Benefit Funding	Rod Cook
5160		Instructional Media Centers	Rod Cook
5201		Class Size Reduction (State)	Keith Mecham
5211	5331	EASP (Enhancement for Accelerated Students Program)-Gifted Talented	Keri Greener
5212	5332	Advanced Placement	Alison Williams
5213	5333	Concurrent Enrollment	Alison Williams
5220		NESS Necessarily Existent Small Schools (Western schools)	Superintendent
5229	5699	Assessment (Testing UPASS)	Jeremy Young
5270		High School CPR/AED Grant	Michelle Westley
5295		Teaching & Learning flowthru i.e. travel reimbursement	Michelle Westley
5315		Pupil Transportation	Keevin Nelson
5316		Fleet Fund - Mileage	Keevin Nelson
5336		EARS -Enhancement for at Risk Students	Keri Greener/Jeremy Young
5340		YIC- Youth in Custody Programs	Gerald Jackman
5341		Private YIC- Youth in Custody Programs	Gerald Jackman
5368		School Nurse Program	Keith Mecham
5420		School Land Trust	Keri Greener/Gary Allen
5455		Voted Leeway	Rod Cook
5460		Board Leeway	Rod Cook
5463		Safety	Superintendent
5500		ADA (American Disabilities Act)	Corey Thompson
5561		Capital Outlay Enrollment Growth	Rod Cook
5607		National Board Certified Teacher Program	
5610		Driver Ed	Gary Allen
5613		Corrections Institutions	Gerald Jackman
5616		DLI Online Consortium Software Grant 2021	AshLee Nelson
5637		DLI-Dual Language Immersion (Critical Languages)	Keri Greener
5641	5695	Early Intervention/OEK/Extended Day Kindergarten	Keri Greener
5644		STEM Endorsement Incentive	Alison Williams
5655		Digital Teaching and Learning	Gary Allen
5658		Supplemental Educator COVID-19 Stipend	Michelle Westley
5660		GENERAL FINANCIAL LITERACY	
5674		Suicide Prevention	Jacqueline Whitaker
5677		Computer Science (recd 32,000 Yr20 train teachers)	Gary Allen



**Year 21 07/01/20 - 06/30/21**  
**Program Numbers & Description**

<u>Program</u>	<u>State</u>	<u>New programs</u>	
<u>Number</u>	<u>Prgm No.</u>	<u>Program Description</u>	<u>Director</u>
5678		TSSA-Teacher&Student Success	Keri Greener/Gary Allen
5679		Student Health&Counseling Support (Mental Health)	Jacqueline Whitaker
5700	Fund 76	Northern Utah Curriculum Agent District	Keri Greener
5800		E-Rate	Robert Gordon
5801		Ed Net	Robert Gordon
5805		Early Literacy Program	Keri Greener
5807		TSSP-Teacher Salary Supplement Program	Michelle Westley
5810		Library Books & Supplies	Gary Allen
5876		Legislative - Educators Salary Adjustment	Rod Cook
5882		BTSALP Arts Grant	Keri Greener
5884		Teacher Supplies & Materials	Rod Cook
5901		CTE College&Careers Awareness-7or8 only for the CCA Co	Alison Williams
5902		CTE Work Based Learning	Alison Williams
5903		CTE Comprehensive Guidance	Alison Williams
5911		English Language Learner Software Support	Jeremy Young
6015		CTE Administration&Support Services	Alison Williams
6030		CTSO Special Projects	Alison Williams
6100		CTE - Agriculture Food&Natural Resources	Alison Williams
6200		CTE - Education & Training	Alison Williams
6300		CTE - Health Sci, Human Services & Public Safety	Alison Williams
6400		CTE - Audio/Visual Tech & Communications	Alison Williams
6500		CTE - Business, Marketing, Hospitality & Tourism	Alison Williams
6600		CTE - Architecture & Construction	Alison Williams
6700		CTE - Information Technology	Alison Williams
6800		CTE - Engineering & Manufacturing Technology	Alison Williams
6900		CTE - Transportation, Distribution & Logistics	Alison Williams
7210		20ESSER (CARES) (COVID-19 setup first as 0049)	Superintendent
7215		21ESSER II (CARES)	Superintendent
7220		Governor's CARES Program (Highly Impacted)	Catherine Allen
7225		21ESSER III (CARES)	Superintendent
7250		K-12 PPE (PersonalProtectiveEquip) \$42,243.39	Superintendent
7280		K-12 CORONAVIRUS RELIEF \$244,,805.59	Superintendent
7285		High School Testing Grant (grades 10-12-rapid COVID)	Keith Mecham
7355		AmeriCorps Literacy	Michelle Westley
7390		IRS Subsidy MBA Interest	Rod Cook
7400	7401	Perkins Federal (was 6047)-Vocational Ed	Alison Williams
7404	7404	CTE Federal Perkins – Leadership&Development Regional	Alison Williams
7405	7405	CTE Federal Perkins – Regional Reserve	Alison Williams
7511		Title I	Keri Greener
7512		Title I Supplemental	Keri Greener
7522		IDEA Preschool	Catherine Allen
7548	7519	ESEA CH1 - Migrant Education	Jeremy Young
7551	7524	Idea-B - Handicapped (PL 101-476)	Catherine Allen
7699		Medicaid Reimbursement & Outreach (was pgm 5425)	Catherine Allen
7801		Comprehensive School Improvement (CSI) \$22,600	Gerald Jackman
7860		Title IIA, Formula & Improving Teacher Quality	Keri Greener

**Year 21 07/01/20 - 06/30/21**  
**Program Numbers & Description**

<u>Program</u>	<u>State</u>	New programs	
<u>Number</u>	<u>Prgm No.</u>	<u>Program Description</u>	<u>Director</u>
7880		Title III-English Language Acq (ESL Coordinators)	Jeremy Young
7905		4A Student Support & Academic Enrichment	Jacqueline Whitaker
8000		Child Nutrition	Candice Parr
9300		Administration	Superintendent
9600		Building Maintenance and Utilities	Corey Thompson
9650		Energy (was Cenergistics)	Corey Thompson
9670		Technology Maintenance	Robert Gordon
9700		Construction Program (Bond)	Corey Thompson
9999		Carryover Elimination	Rod Cook

### Example

Fund	Location	Year	Program	Function	Object
(10)	(500)	(4)	(0050)	(1000)	(610)

## FUND CODES

### Fund Classifications

#### Governmental Fund Types

- 10 General Fund
- 21 School (Student) Activity Fund
- 26 Tax Increment Financing (Redevelopment Taxes) Fund
- 31 Debt Service Fund
- 32 Capital Projects Fund
- 49 School Food Services Fund
- 75 Foundation Fund
- 76 Agency Fund
- 80 General Fixed Assets Fund
- 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><i>Elementary:</i></b>	
104	Century
112	Golden Spike
125	Discovery
132	Fielding
134	Foothill
136	Garland
140	Grouse Creek
148	<del>Howell (closed)</del>
150	Lake View
156	ILSC Independent Life Skills Center (also 157&158)
164	McKinley
166	Mountain View
167	North Park
168	Park Valley
172	Three Mile Creek
188	Snowville
190	West Tremonton
200	Willard
<b><i>Secondary:</i></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	Sunrise High
570	YIC Youth In Custody Triumph
<b><i>District:</i></b>	
500	District Office
545	Maintenance Dept.
546	Computer Dept.
550	SSC-Support Service Center (North)
555	Transportation (South)
888	Inactive
999	General (No Location Assigned)

**FUNCTION CODES**

<b>1000</b>	<b>Instructional (General/Work directly with students)</b>
<b>2000</b>	<b>Support Services</b>
2100	Support Services - Student (student well being)
2200	Support Services - Instructional (supervising & improving instructional staff)
2300	Support Services - General District Administration
2400	Support Services - School Administration
2500	Support Services - Business (accounting, purchasing, personnel & technology)
2600	Operation & Maintenance Services (Facilities)
2700	Student Transportation Services
<b>3000</b>	<b>Operation of Non-Instructional Services</b>
3100	Food (Child Nutrition) Services
3300	Community Services and Building Rental
<b>4000</b>	<b>Facility Acquisition and Construction Services</b>
4000	Equipment (small & large), furniture, repairs and maintenance
4500	Construction Services
5100	Debt Service

**OBJECT CODES****110 General District Administrative Salaries**

---

- 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 - Aides, Resource Paras
- 162 Salaries - Prep Aides, ED Paras
- 163 Salaries - Functional Para
- 164 Salaries - Accompanist. SLP (speech) Paras
- 165 Salaries - Music, Media Aides, PreSchool Paras
- 166 Salaries - Para/Aides Substitute
- 167 Salaries - Collaboration Aides
- 169 Salaries - Training

---

**170 Student Transportation Salaries**

---

- 171 Salaries - Student Transportation Supervisor
- 172 Salaries - Contracted Bus Drivers
- 173 Salaries - Mechanics & Other Garage Employees (Route Coordinator)
- 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
- 197 Salaries - Warehouse

---

**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**

---

- 311 One Time Enhancement Allocation
- 312 Salary Adjustment Allocation
- 313 Teacher Addl Days Allocation
- 320 Professional - Education Services/Accreditation
- 330 Other Professional Services (Employee Training&Development)
- 340 Technical Services (Other Contracted Professional Services)
- 360 Kelly Services - Substitute Teacher

---

**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 including mileage, conference registration

#### **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.)
- 710 611 **Uniforms**
- 613 **Food ALL (EXCEPT Child Nutrition)**
- 620 **Emergency Custodial Supplies**
- 622 **Oil**
- 624 **Motor Fuel**
- 625 **Electricity**
- 626 **Natural Gas**
- 630 **Food - CHILD NUTRITION ONLY**
- 631 **Non-Program Expenses FOOD SERVICES ONLY**
- 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.)
- 642 **eTextbooks/Online Curriculum or Subscriptions**
- 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 **Supplies-Technology Related**  
(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 **Software**
- 675 **Wiring**
- 681 **Lubricants**
- 682 **Tires and Tubes**
- 683 **Repair Parts for Buses & Other Vehicles**
- 699 **P-Card Clearing (Purchasing)**



---

**700 Property**

---

<b>711</b>	710	Land & Improvements
	720	Buildings
	732	Busses
	733	Furniture
	734	Principals Tech
	735	Vehicles
	736	Principals Tech
	737	Principals Tech
	738	Equipment < \$1,000 or non-capitalized
	739	Other Equipment> \$ 1,000 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
870	Indirect Costs - Restricted
888	Balance Sheet Accounts Only
890	Miscellaneous Expenditures (sales tax)

---

**900 Other Uses of Financial Resources**

---

910	Principal
931	Lease Interest
999	Revenue Accounts Only

**BESD Board Financial  
Budget Report**

Description	2018-19 Actual	2019-20 Actual	2020-21 Revised	2021-22 Preliminary
1 GENERAL FUND (M&O) FUND (10)				
2				
3 REVENUE:				
4 Local				
5 Property	21,244,343	22,305,024	23,420,275	25,591,289
6 Tuitions/Trans	637,518	364,677	250,000	350,000
7 Inv Earnings	752,618	581,592	180,000	150,000
8 Indir. Costs-SL	652,398	670,342	680,000	680,000
9 Rental Fees	196,655	107,313	80,000	110,000
10 Other	441,711	1,274,591	2,000,000	900,000
11 State	62,996,950	65,646,170	70,906,273	74,424,348
12 Federal	4,487,287	5,526,002	6,525,000	8,525,000
13 Funds Avail/Assigned Balance		890,181	0	1,114,000
14 TOTAL M & O				
15 REVENUE	91,409,480	97,365,892	104,041,549	111,844,637
16 Beg Balance	2,717,347	1,892,331	1,809,181	2,043,744
17 Less:				
18 Ending Balance	1,892,331	1,809,181	2,043,744	1,676,013
19 TOTAL M & O FUNDS				
20 available	92,234,496	97,449,042	103,806,986	112,212,367
21				
22 EXPENDITURES:				
23 Instruction (1000)				
24 Salaries	39,895,224	42,865,703	45,233,157	49,077,975
25 Benefits	16,917,807	18,579,465	17,153,955	18,358,921
26 Purchased Serv.	2,049,764	2,055,437	3,070,500	3,070,500
27 Supplies/Texbooks	2,233,542	2,976,899	5,100,000	5,100,000
28 Equip/ETI/Prog	174,893	280,281	1,405,000	1,905,000
29 Other	375,198	377,643	600,942	700,000
30 Total	61,646,428	67,135,428	72,563,554	78,212,396
31				
32 Student Services (2100)				
33 Salaries	2,111,140	2,873,187	3,189,715	3,510,841
34 Benefits	903,713	1,178,088	1,208,901	1,309,542
35 Other	309,491	343,879	200,000	350,000
36 Total	3,324,344	4,395,154	4,598,616	5,170,383
37				
38 Instructional Staff (2200)				
39 Salaries	1,182,891	1,272,055	1,479,742	1,605,520
40 Benefits	430,723	470,801	589,741	629,160
41 Other	415,940	367,518	276,738	400,000
42 Total	2,029,554	2,110,374	2,346,221	2,634,680
43 District Administration (2300)				
44 Salaries	291,280	336,104	358,944	389,454
45 Benefits	143,547	158,633	160,235	169,797
46 Purch Services	127,833	124,215	125,000	170,000
47 Liability Insurance	167,581	235,235	225,000	235,000
48 Supplies	32,544	40,407	35,000	35,000
49 Other	25,017	24,786	25,000	25,000
50 Total	787,802	919,380	929,179	1,024,251
51 School Administration (2400)				

**BESD Board Financial  
Budget Report**

Description	2018-19 Actual	2019-20 Actual	2020-21 Revised	2021-22 Preliminary
52 Salaries	3,651,877	3,842,404	3,991,888	4,331,198
53 Benefits	1,522,904	1,654,266	1,641,487	1,747,827
54 Prof Serv/Travel	101,735	74,986	75,000	80,000
55 Other	11,125	11,685	15,000	15,000
56 Total	5,287,641	5,583,341	5,723,375	6,174,025
57				
58 Business & Support (2500)				
59 Salaries	528,138	610,071	646,895	771,881
60 Benefits	213,089	245,993	247,312	316,483
61 Contract Services	122,098	99,792	159,665	165,000
62 Other	12,893	17,457	25,000	25,000
63 Total	876,218	973,313	1,078,872	1,278,364
64				
65 Operation & Maintenance (2600)				
66 Salaries	4,434,350	4,606,135	5,038,135	5,466,376
67 Benefits	1,831,608	1,918,760	2,068,328	2,202,539
68 Electricity	962,205	864,951	834,325	884,000
69 Purchased Service	774,857	711,830	536,497	757,500
70 Telephone	152,616	317,094	242,012	282,012
71 Natural Gas	469,057	478,061	509,011	515,000
72 Prop Insurance	234,377	240,698	189,052	195,000
73 Repair	115,530	164,237	150,000	330,000
74 Supplies	1,594,303	747,344	730,300	730,000
75 Other	878	779	2,500	2,500
76 Total	10,569,781	10,049,889	10,300,160	11,364,927
77 Transportation (2700)				
78 Salaries	2,660,103	2,661,172	2,544,051	2,760,295
79 Benefits	779,128	794,972	761,381	829,152
80 Purch Serv	278,579	205,828	280,000	280,000
81 Fuel	589,052	408,263	397,785	505,000
82 Supplies	386,495	336,424	307,565	450,000
83 Other/Veh Charges	989,809	1,074,892	1,010,000	485,800
84 Total	5,683,166	5,481,551	5,300,782	5,310,247
85 Non K-12 Services (3200)				
86 Salary	0	0	0	0
87 Benefits	0	0	0	0
88 Purchased Services	0	0	0	0
89 Other	0	0	0	0
90 Total	0	0	0	0
91 Community Services (3300)				
92 Salary	557,632	510,143	627,250	680,566
93 Benefits	160,766	161,292	169,818	186,527
94 Purchased Serv	23,186	45,140	58,820	60,000
95 Supplies/Util	56,961	51,553	68,872	70,000
96 Property	504	2,225	26,000	30,000
97 Other Objects	33,760	30,259	15,467	16,000
98 Total	832,809	800,612	966,227	1,043,094
99 Interfund Trans				
100 Change Desig Fund Bal	1,196,753	0	0	
101 Undist Reserv Add				
102 TOTAL EXPENDITURERS				
103 M & O	92,234,496	97,449,042	103,806,986	112,212,367

**BESD Board Financial  
Budget Report**

Description	2018-19 Actual	2019-20 Actual	2020-21 Revised	2021-22 Preliminary
104 School Activity Fund (21)				
105				
106 REVENUE:				
107 School Deposits	4,195,780	3,539,857	4,400,000	4,400,000
108				
109 Other				
110 Total Revenue	4,195,780	3,539,857	4,400,000	4,400,000
111				
112 EXPENDITURES:				
113 Purch Services	524,832	573,713	902,150	902,150
114 Supplies	3,317,387	2,621,259	2,882,850	2,882,850
115 Desig/Other	12,826	75,067	290,000	290,000
116 Other	317,703	218,803	325,000	325,000
117 Total School Activity	4,172,748	3,488,842	4,400,000	4,400,000
118 DEBT SERVICE FUND (31)				
119				
120 REVENUE:				
121 Property Tax	3,299,416	2,538,246	2,805,364	2,945,632
122 Interest	189,507	120,634	105,750	105,750
123 Bonds				
124 Total	3,488,923	2,658,880	2,911,114	3,051,382
125 Begining Bal	7,980,507	7,167,630	5,696,268	5,696,268
126 LESS:				
127 Ending Balance	7,800,099	6,535,160	6,034,982	5,659,746
128 Funds Available	7,800,099	6,535,160	4,630,220	4,770,488
129 EXPENDITURE:				
130 Refund of Bonds	3,661,331	3,286,350	3,927,162	3,927,162
131 Bond Debt	8,000	5,000	50,000	50,000
132 Other Uses				
133 Total	3,669,331	3,291,350	3,977,162	3,977,162
134 CAPITAL OUTLAY FUND (32)				
135				
136 REVENUE:				
137 Property Tax	11,183,675	11,490,775	11,750,000	13,337,500
138 Interest	561,604	612,447	243,753	255,941
139 Other	131,888	74,131	168,000	176,400
140 State	115,475	112,629	150,500	158,025
141 Federal	79,837	69,992	60,274	63,288
142 Ins./Prop.Recry	97,135	36,263	90,000	94,500
143 Total Revenue	12,169,614	12,396,237	12,462,527	14,085,653
144 Bond Proceedes/Loan			15,000,000	0
145 Other Sources/QZAB		345,580	345,580	345,580
146 Desig. Fund Bal		1,621,006		
147 TOTAL REVENUE CAPITAL				
148 OUTLAY	12,169,614	14,362,823	27,808,107	14,431,233
149 Beg. Balance	18,578,174	14,806,096	16,120,809	28,428,650
150 Less:				
151 Ending Balance	18,006,035	16,120,809	28,428,650	8,555,580
152 Capital Outlay Funds				
153 available	12,741,753	13,048,110	15,500,266	34,304,303
154 EXPENDITURES:				
155 Oper/Maint				

**BESD Board Financial  
Budget Report**

Description	2018-19 Actual	2019-20 Actual	2020-21 Revised	2021-22 Preliminary
156				
157 Purchased Services	22,883	6,814	5,500	5,000
158 Software	323,606	5,000	1,200,000	850,000
159 Land Improvement	1	1,336,297	0	0
160 Fielding	0	1	0	0
161 Buildings/ 5 yr	1,026,061	1,078,986	2,000,000	2,600,000
162 Vehicles	222,670	109,058	320,000	870,000
163 Furniture/Equip	1,087,458	1,920,105	1,524,000	1,794,000
164 Other Objects	0	0	1	1
165 Total Capital	2,682,679	4,456,261	5,049,501	6,119,001
166 Young Intermediate	1,516,804	2,455	150,000	200,000
167 Brigham East Elementary	173,257	229,750	4,485,765	25,300,000
168 Alternative High/Sunrise	233,500	6,038,361	4,500,000	200,000
169 Prop Purchase/Other Projects/Go	597,443	114,075	480,000	80,000
170 HS Athletic Facilities	3,681,006	1,918,411	510,000	420,000
171 Total Construction	6,202,010	8,303,052	10,125,765	26,200,000
172 Desig. F Bal	3,555,380	0	0	0
173 MBA Lease Payment/Golden Spike	301,684	288,499	325,000	1,985,302
174 TOTAL EXPENDITURES CAPITAL		298		
175 OUTLAY	12,741,753	13,048,110	15,500,266	34,304,303
176 SCHOOL FOOD SERVICE FUND (49)				
177				
178 REVENUE:				
179 Lunch Sales	1,299,459	1,055,208	250,000	250,000
180 Other Local	13,225	4,049	1,200	1,500
181 State	943,959	1,049,598	1,075,000	1,075,000
182 Federal	2,528,108	3,130,278	3,700,000	4,000,000
183 Other	15,904	1	0	0
184 TOTAL REVENUE SCHOOL				
185 FOODS	4,800,655	5,239,134	5,026,200	5,326,500
186 Beg. Balance	916,186	690,707	938,697	1,000,835
187 Less:				
188 Ending Balance	690,707	938,697	1,000,835	1,179,481
189 School Food Service Funds				
190 available	5,026,134	4,991,144	4,964,062	5,147,854
191 EXPENDITURES:				
192 Salaries	1,764,966	1,806,721	1,646,305	1,786,241
193 Benefits	572,708	581,672	648,757	692,613
194 Food/Supplies	2,236,071	2,164,840	2,294,000	2,294,000
195 Equipment	101,112	13,864	50,000	50,000
196 Other Costs	71,428	57,354	25,000	25,000
197 Dir/Indirect Costs	279,849	293,344	300,000	300,000
198 TOTAL EXPENDITURES SCHOOL		73,349		
199 FOODS	5,026,134	4,991,144	4,964,062	5,147,854
200 Foundation Fund (75)				
201				
202 REVENUE:				
203 Total Revenue	126,773	180,142	250,000	250,000
204 Available Revenue	126,773	180,142	250,000	250,000
205 EXPENDITURE:				
206 Expenses	132,932	162,544	180,000	180,000
207 Changes/Desg Fund Bal				

**BESD Board Financial  
Budget Report**

Description	2018-19 Actual	2019-20 Actual	2020-21 Revised	2021-22 Preliminary
208 TOTAL EXPENDITURE	132,932	162,544	180,000	180,000
209 Agency Fund (76)				
210				
211 REVENUE:				
212 Agent Services	106,800	19,400	125,000	125,000
213 State			5,000	5,000
214 Federal				
215 Other	-3,456	14,372	7,000	7,000
216 TOTAL REVENUE/BB				
217 AGENCY FUND	103,344	33,772	137,000	137,000
218 EXPENDITURE:				
219 Instruction	0			
220 NUCC	3,354	4,150	125,000	125,000
221 Other	2,911	31,538	7,000	7,000
222 Changes/Desg Fund Bal		4,089	5,000	5,000
223 TOTAL EXPENDITURES				
224 AGENCY FUND	6,265	39,777	137,000	137,000
225				
226				
227				
228				
229 GRAND TOTAL FUNDS AVAILABLE				
230 ALL FUNDS	122,228,379	125,777,227	144,573,970	139,440,752
231 GRAND TOTAL EXPENDITURE				
232 ALL FUNDS	117,983,659	122,470,809	132,965,476	160,358,686

Description	Lable	Categories Included
<b>1 GENERAL FUND (M&amp;O) FUND (10)</b>	<b>Explanation of Line Items</b>	<b>Includes:</b>
2	Header Fund description	
3 REVENUE:	Revenue header	
4 Local	Type of revenue	
5 Property	Combined local property taxes	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 Costs
11 State	Revenue from the State	All WPU/Program and supplemental State
12 Federal	Revenue from the Federal Gov	All Federal programs/Special Ed/Title programs/Other Federal
13 Misc./ Fund Bal	Miscellaneous/Fund Transfers	Fund Transfers/Designated Transfers
14 TOTAL M & O	Total General Fund	
15 REVENUE	Revenue Total	Sum of the above cells
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 TOTAL M & O FUNDS		
20 available	Total Available	Revenue plus beginning balance less ending balance
21		
22 EXPENDITURES:	Expenditure Header	
23 <i>Instruction (1000)</i>	Instruction Function 1000	General Instruction
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 Services	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 Program	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 presentations
30 Total	Total	
31		
32 <i>Student Services (2100)</i>	Student Support Services	
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 Total	Total	
37		
38 <i>Instructional Staff (2200)</i>	Instructional Support Staff	
39 Salaries	Salaries	Curriculum/Special Ed/Title/Testing Directors/Media specialists and aides/Secretarial support
40 Benefits	Benefits	Benefits/FICA/Retirement/H & A/Workers comp/Life Insurance
41 Other	Other items	Contract services/Travel/Supplies/Library books/Misc
42 Total	Total	
43 <i>District Administration (2300)</i>	District Administration	
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 Total	Total	
51 <i>School Administration (2400)</i>	School Administration	
52 Salaries	Salaries	Principals and Secretarial support
53 Benefits	Benefits	School Principals/Secretaries
54 Prof Serv/Travel	Professional Services	Benefits/FICA/Retirement/H & A/Workers comp/Life Insurance
55 Other	Other	Travel
56 Total	Total	Dues and Professional Development
57		
58 <i>Business &amp; Support (2500)</i>	Business and Support Services	Business and Personnel
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 Repair	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 Services	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 funds	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	M & O		Grand total Expenditures General Fund
104		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	LESS:		
127	Ending Balance	Ending Balance	
128	Funds Available	Available to spend	
129	<b>EXPENDITURE:</b>		
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	<b>CAPITAL OUTLAY FUND (32)</b>	Header Fund description	
135			
136	<b>REVENUE:</b>	Revenue Header	
137	Property Tax	Capital Outlay Combined Local Tax	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	<b>TOTAL REVENUE CAPITAL</b>	Total	
148	<b>OUTLAY</b>	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	<b>EXPENDITURES:</b>	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 Equipment	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 & Fixtures	Furniture/Fixtures/Equipment
171	Total Construction	Total Construction School District	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	<b>TOTAL EXPENDITURES CAPITAL</b>		
175	<b>OUTLAY</b>	Total	
176	<b>SCHOOL FOOD SERVICE FUND (49)</b>	Header Fund description	
177			
178	<b>REVENUE:</b>	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	<b>TOTAL REVENUE SCHOOL</b>		
185	<b>FOODS</b>	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	<b>EXPENDITURES:</b>	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 classrooms/Arts/Enrichment
207	Changes/Desg 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 Associatic	Northern Utah Curriculum Association
221	Other	Other	Other
222	Changes/Desg 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		