

Box Elder School District

960 South Main
Brigham City, Utah

Revised Budget
2018-2019

&

Tentative Budget
2019-2020

June 2019

Prepared May 10, 2019

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**Box Elder School District
Budget Revision June 2018-19
Preliminary Adoption 2019-2020**

Introductory Section

BOARD OF EDUCATION

Karen Cronin	President
Julie Taylor	Vice President
Connie Archibald	Member
Lynn Capener	Member
Wade Hyde	Member
Nancy Kennedy	Member
Bryan Smith	Member

ADMINISTRATION

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

Corey Thompson Director Facilities Management

Bryce Day	Coordinator Student Services
Robert Gordon	Director Technology
Darrell Eddington	Secondary Curriculum Specialist & Applied Technology

Keevin Nelsen	Supervisor Transportation
Amy Woolsey	Supervisor School Lunch

Executive Summary

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

Budget Presentation

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

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

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 53% of its total revenues from the state, 42% from local taxes and fees, 6% from the Federal Government. (2018 audited figures, All Funds) (See Exhibit I)

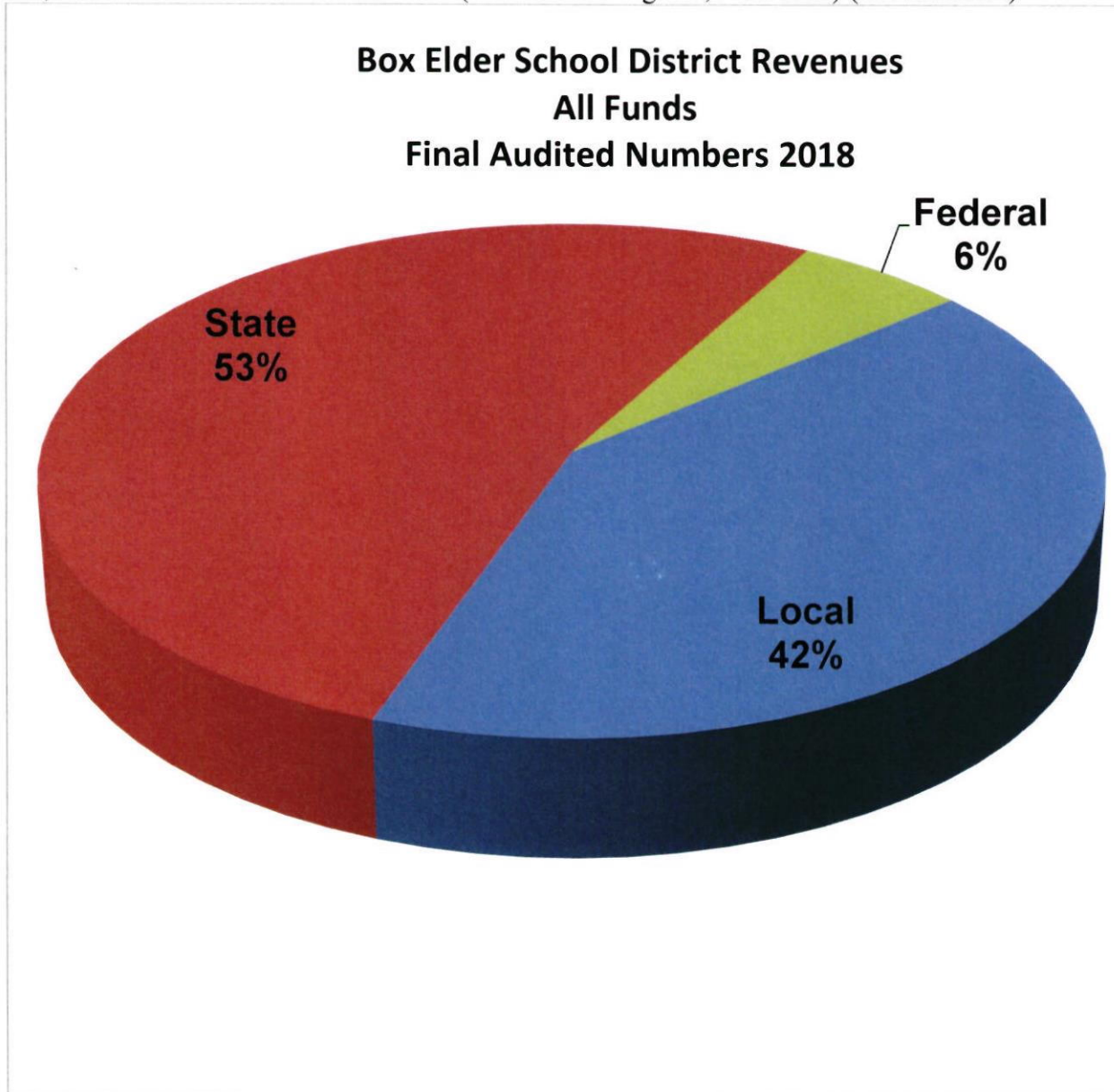


Exhibit I

The state allocation will be \$3,532 per weighted pupil unit for the 2019-20 school year. Allocations from other sources are typically restricted in use for specific programs. Projected interest earnings will be budgeted at 2.75% for this school year.

Expenditures

Expenditures are largely committed to human resources for instruction and support in education. Salaries make up 42.86% of total spending, benefits 18.07 %, supplies 9.83 %, purchased services 16.66 %, property 2.84 %, and other including debt 9.73% (2018 audited figures, All Funds, See Exhibit II)

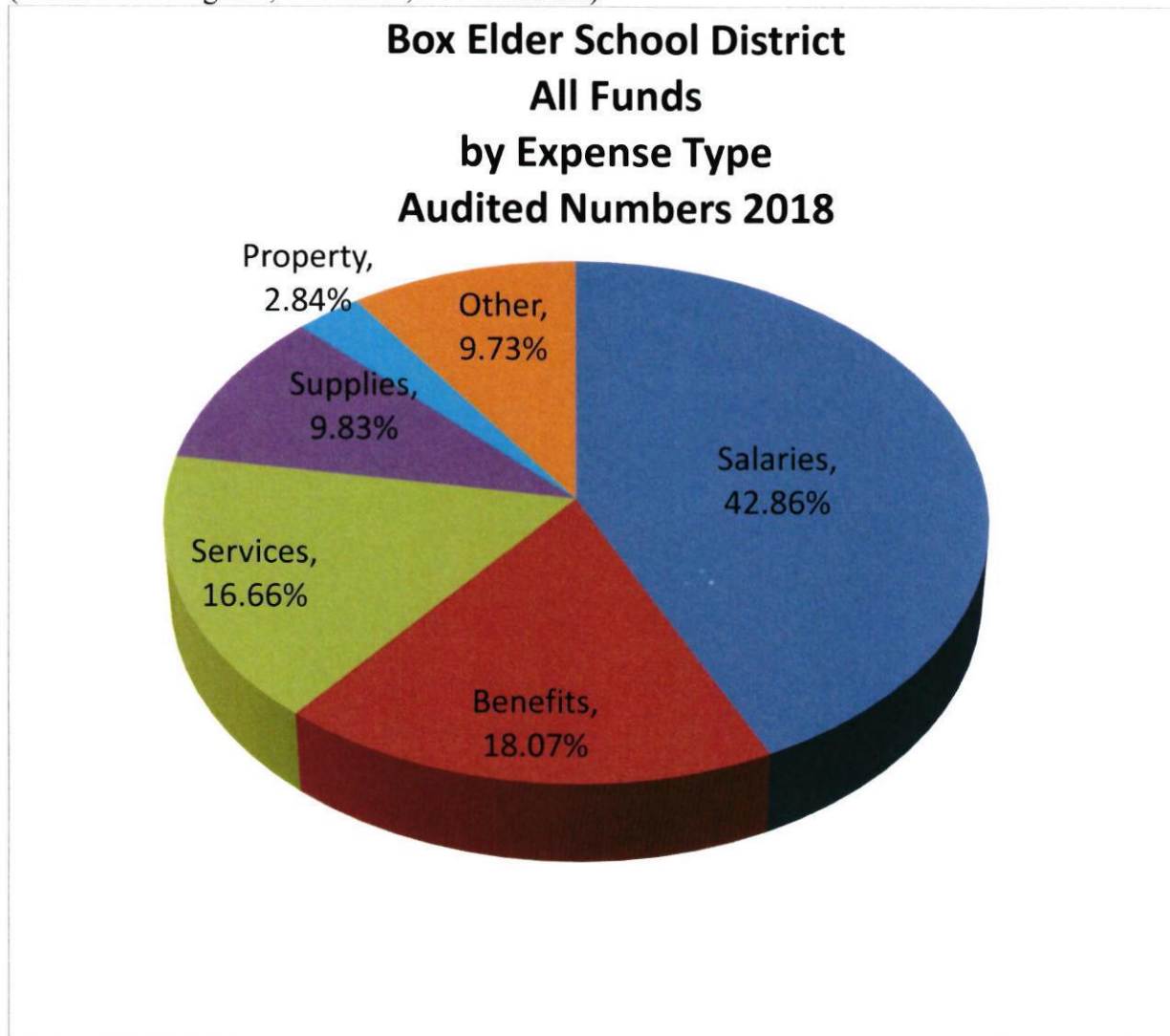


Exhibit II

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. 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 41.6 million dollars in equalization money for the 2020 year, about \$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 11,752 (October 1, 2019), which represents -.2% growth over the fall enrollment of 11,770 (October 1, 2018). The budget for 2019 is built on 11,015 Weighted Pupil Units (WPU) with an increase of 0 WPU's from 2019 estimates. (Kindergarten students are counted at .55 of one WPU.) These estimates come from the Minimum School State Estimate Book April 2019.

Property Taxes

The budget was built on a valuation of \$4.574 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 2019 was .007775 or \$7.77 per \$1000 of assessed valuation. Since homeowners receive a 45% discount on property taxes, the owner of a \$100,000 primary residence will pay an estimated \$427 in property taxes for schools. It is currently estimated that .001661 or \$1.661 per \$1,000 of this total will be required by the state as a basic rate for education throughout the state. This is a decrease from .001668 from last year. This is part of the equalization formula for the Weighted Pupil Unit in Utah.

Capital Projects

The budget for the 2019-20 year includes the cost of a new Alternative High School. Other capital costs will include tennis courts at Box Elder High and bleachers at Box Elder High and a new Bear River High. A budget allocation for potential partnership with Brigham City to build an indoor practice facility in Brigham City is also included. 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 6th grade through 12th 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 2019-20

In 2020 the state increase in WPU funding is set at 4 %. This budget includes a 3.5% Cost of Living increase for certified staff and 3% for Educational Professional Support Staff plus steps and lanes, and the value of the 7.5 % increase in insurance premiums. In the 2018-19 year the teacher's

salary schedule was modified to be more competitive. In 2019-20 the administrator's salary schedule has been modified to be more competitive with surrounding districts.

Budget Highlights for the 2019-20 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.
- Steps and lanes for all qualifying employees and other compensation information as outlined above.
- The lease payment for the Municipal Building Authority subsidized QZAB (Qualified Zone Academy Bonds) for a portion of the Fielding Elementary School financing.
- Also included an approximate 1% increase in the cost of utilities and fuel.

Utah Legislative Highlights

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

- WPU reimbursement increase to \$3,532 (4 % increase over last year)
- Special Education overall increase \$186,574 (2.8 % increase)
- State CTE with an increase of \$68,749 (3.3 % increase)
- The net overall estimated increase in state funding is \$3,353,486 a 5.1 % increase when equalization and program increases are included. A major part of this is the TSSA increase of 1.7 million dollars.

Federal Revenue

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

Organizational Section

District Entity

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

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

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

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

The district serves a general population of 53,139 in 5,745 square miles. The district consists of twenty two schools. The enrollment is 11,770 (fall of 2018). The five largest taxpayers in Box Elder County are: (2018 Property Tax Paid including RDA increments)

Taxpayer	Amount
(1) Ruby Pipeline, LLC	\$4,905,398
(2) PacifiCorp	\$3,536,310
(3) Proctor and Gamble	\$2,339,495
(4) Autoliv ASP, INC	\$2,141,699
(5) Union Pacific	\$1,943,785

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.

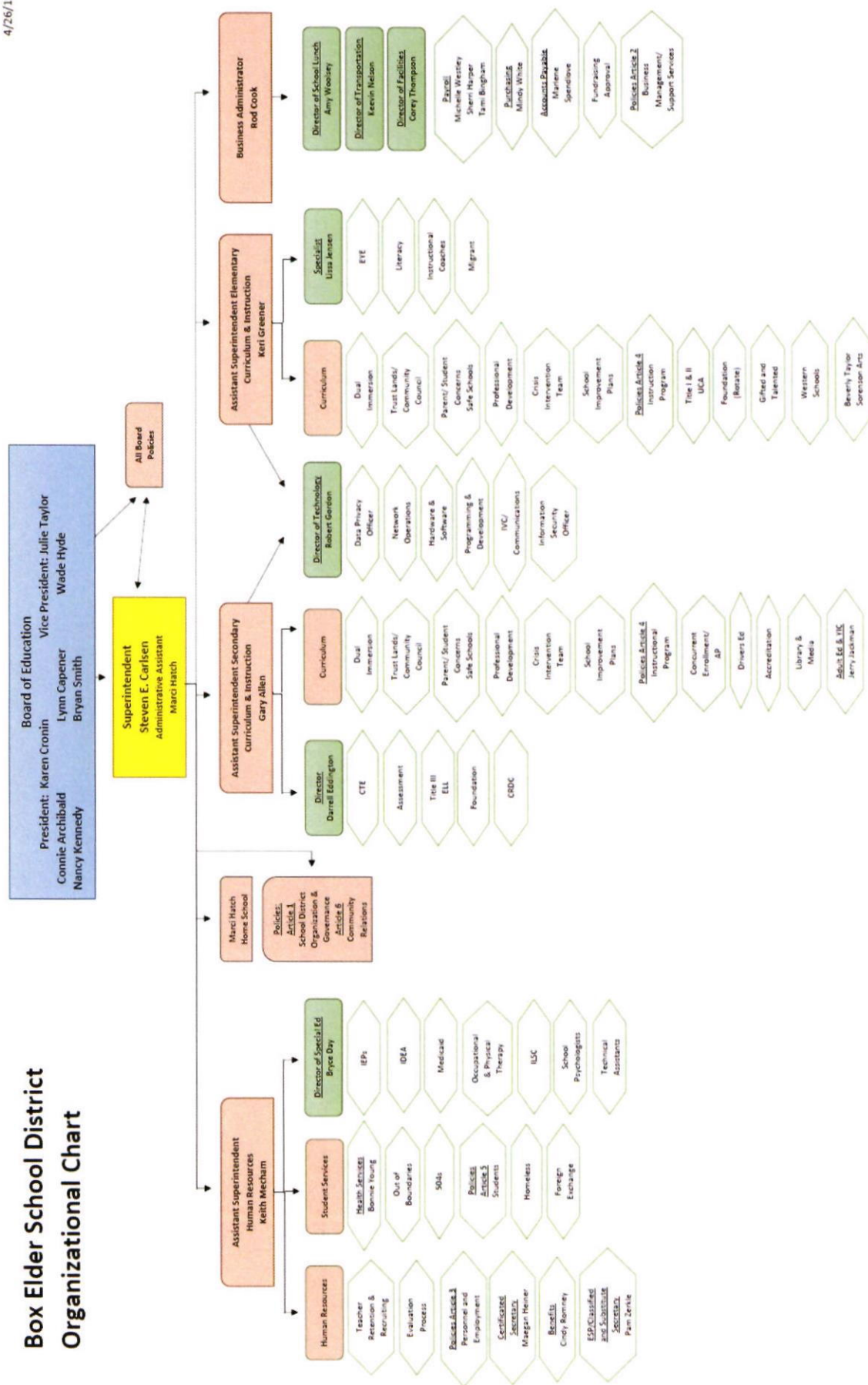


Exhibit III

District Mission

Learning is everything!

Our work is teaching and learning. Our priority is to ensure students acquire the knowledge and skills they need to be positive and productive citizens.

VISION:

Our vision for Box Elder School district includes the following:

- All students acquire the knowledge and skills to successfully pursue additional training, education, and employment.
- Teachers and those who perform supporting roles are valued and honored.
- Strong partnerships between the home and schools are fostered and developed to share responsibility for student success.
- Schools are safe in all ways, focused on learning for all.
- Schools and district offices are respectful and kind places, where collaboration is fostered.
- The principles of freedom and liberty, including individual rights and responsibilities, are valued, modeled, and taught.

VALUES/COMMITMENTS:

We honor common values and make the following **COMMITMENTS:**

WE WILL FOCUS ON STUDENT ACHIEVEMENT. Learning data is used to make instructional decisions, to monitor progress and improve outcomes.

WE WILL BE GROWTH ORIENTED. It is our belief that ability and intelligence are not fixed but can be changed and developed in each of us! A growth mindset is modeled and taught.

WE WILL BE HARD WORKERS AND TEAM PLAYERS. We will do our part devoting time and effort for the success of all those in the District.

WE WILL BE PROBLEM SOLVERS. We will focus on solutions and look at problems as opportunities for learning and improvement.

WE WILL BE HONEST. We will tell the truth and be fair and honest in all of our dealings.

WE WILL BE RESPECTFUL. We will treat everyone with dignity, respect, and courtesy at all times.

WE WILL BE POSITIVE. We will choose to be enthusiastic and emphasize the positive. We will be supportive and avoid negative criticism.

WE WILL BE CONSISTENT in living our values at all times thus having integrity.

I. SIGNIFICANT LAWS AFFECTING THIS BUDGET

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

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

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

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

1. Prior to June 22 of each year, each local school board shall adopt a budget and make appropriations for the next fiscal year. If the tax rate in the proposed budget exceeds the certified tax rate defined in Subsection 59-2-924(2), the board shall comply with the Tax Increase Disclosure Act in adopting the budget.
2. Prior to the adoption of a budget containing a tax rate which does not exceed the certified tax rate, the board shall hold a public hearing on the proposed budget. In addition to complying with Title 52, Chapter 4, Open and Public Meetings, in regards to the hearing, at least 10 days before the public hearing the board shall do the following:
 - publish a notice of public hearing
 - file a copy of the proposed budget with the board's business administrator for public inspection at least ten days prior to the hearing; and
 - post the proposed budget on the school district's internet website with notification of how to access it in the above notice

3. The board shall file a copy of the adopted budget with the State Auditor and the State Board of Education.

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

1. A local school board may adopt a budget with an undistributed reserve. The reserve may not exceed 5% of the maintenance and operation budget adopted by the board in accordance with a scale developed by the State Board of Education. The scale is based on the size of the school district's budget. (Box Elder School District currently has \$3,900,000 in emergency reserve which equates to 4.68 % of the 2020 proposed General Fund Budget.)
2. The board may appropriate all or a part of the emergency reserve made to any expenditure classification in the maintenance and operation budget by written resolution adopted by a majority vote of the board setting forth the reasons for the appropriation. The board shall file a copy of the resolution with the Utah State Board of Education and the Utah State Auditor.
3. The board may not use emergency reserves in the negotiation or settlement of contract salaries for school district employees.

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

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

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

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

53A-19-107. Emergency Expenditures

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

53A-19-108. Monthly Budget Reports

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

II. BUDGET DEVELOPMENT AND ADMINISTRATION POLICIES

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

A. Operating Budget Policies

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

B. Capital Improvement Budget Policies

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

C. Debt Management Policies

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

D. Revenue Estimation Policies

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

E. Fund Balance and Reserve Policy

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

F. Accounting, Auditing, and Financial Reporting Policies

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

G. Control Procedures

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

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

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

- Payroll and Personnel procedures:

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

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

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

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

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

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

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

- General procedures:

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

2. All journal entries require two signatures.

3. Purchasing is decentralized requiring school departments and schools to get initial bid quotations on purchases 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 2020

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.

01/01- 04/12/19	Budget Meetings with directors Final 2019 projected 2020
04/19/19	Completed budget requests due to business office
04/26/19	Priorities set by Box Elder Leadership Team
05/03/19	Administrative review of proposed budget
05/17/19	Preliminary Proposed Budget completed
05/17/19	Proposed Budget on file for public inspection
05/27/19	Advertise Budget Hearing
05/30/19	Preliminary Proposed Budget sent to the board
06/12/19	Budget Hearing, tentatively approve new budget and revise old budget. Accept needed changes when tax rates are available.
07/01/19	Implement FY 2020 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)

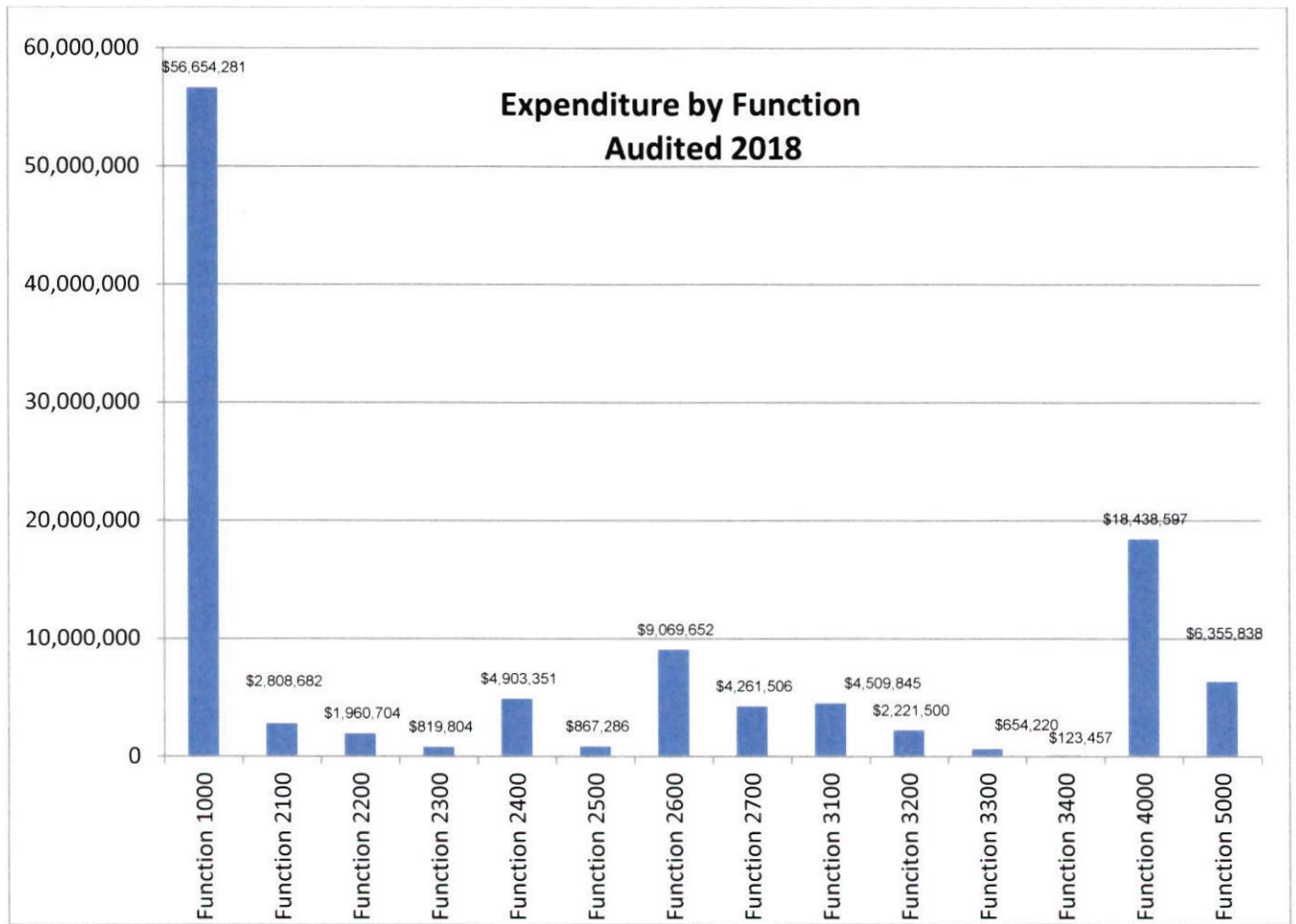


Exhibit IV

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
- Budget information built on the monthly School Board Report format. It includes columns showing 2016-17 actual, with 2017-18 actual, 2018-19 revised, and 2019-20 preliminary budgets. The School Board will be asked to approve both the revised budget for 2018-2019 and the preliminary for 2019-2020 at the budget hearing on June 12, 2019.
 - The School Board levy requested for the reading program is included in the current budget.
 - The anticipated costs of steps, lanes, insurance and other employee benefits are included in the budget but may vary as negotiations are finalized.
 - Anticipated increases in utilities and fuel have also been included in the budget.
 - All benefit and pay cost increases are included with Health and Accident costs budgeted to be paid by the School District.
 - Increased one-time and program expenditures have been added in the budget amounts.
 - Budgeted revenues have been built in with corresponding expenditures.
 - State revenue has been estimated using the best information available as of the end of April 2019 from state estimates.
 - Local tax revenue was estimated to increase 5% from growth.

Financial Section

Box Elder School District

Summary of Budgets - All Governmental Fund Types

Fiscal Year 2019-20 Budget

	Total All Governmental Funds	General (FD10) Fund	Fund 21, 26, 49 Special Revenue Fund	Fd 32,31&50 Capital & Debt Service Funds
Revenues:				
Property taxes	43,134,769	22,255,309	4,522,405	16,357,055
Interest on investments	1,536,850	825,000	6,100	705,750
Sale of Food	1,611,586	0	1,611,586	0
Other local revenue	7,258,580	2,345,000	4,400,000	513,580
State of Utah	69,887,928	68,736,133	1,075,000	76,795
Federal government/Other	6,762,000	4,010,000	2,572,000	180,000
Total Revenues	130,191,713	98,171,442	14,187,091	17,833,180
Expenditures and Encumbrances:				
Instruction	70,027,127	65,952,127	4,075,000	
Counseling and child accounting	4,411,222	4,411,222		
Media Services and education supervision	2,236,845	2,236,845		
General district administration	1,171,812	971,812	200,000	
General school administration	5,598,790	5,598,790		
Accounting, personnel, purchasing, & IT services	2,471,048	2,471,048		
Operation and maintenance of school buildings	8,628,727	8,503,727	125,000	
Student transportation	4,714,280	4,714,280		
Child Nutrition Services	5,282,074		5,282,074	
Non-K12 Services	2,631,898	2,631,898		
Community services and building rentals	5,953,933	1,431,528	4,522,405	
Capital Outlay	14,470,000			14,470,000
Debt Service	4,077,162			4,077,162
Total Expenditures and Encumbrances	131,674,918	98,923,277	14,204,479	18,547,162
Net Total Expenditures and Encumbrances	(1,483,205)	(751,835)	(17,388)	(713,982)
Other Financing Sources (Uses)				
Bond sale proceeds				0
Other financing sources	0	0	0	0
Operating Transfer In/Out & (Uses)	0	0	0	0
Total Sources (Uses)	0	0	0	0
Excess (deficiency) of revenue and other sources (uses) over expenditures	(1,483,205)	(751,835)	(17,388)	(713,982)
Fund Balances Unreserved & Unassigned - July 1	\$ 28,892,318	\$ 1,542,056	\$ 1,600,330	\$ 25,749,932
Fund Balances Unreserved & Unassigned - June 30	\$ 27,409,113	\$ 790,221	\$ 1,582,942	\$ 25,035,950

Financial Section

Box Elder School District

General Fund (Fund 10)

For Fiscal Year 2019-20 With Comparative Information for Years 2016-17 Through 2018-19

Fund Expenditures by Function

	2016-17 Actual	2017-18 Actual	2018-19 Revised	2019-20 Preliminary
Revenues:				
Property taxes	19,426,971	19,175,802	20,940,000	22,255,309
Interest on investments	486,956	465,818	620,000	825,000
Other local revenue	1,744,477	2,210,471	2,230,500	2,345,000
State of Utah	53,844,903	57,614,897	63,000,512	68,736,133
Federal government	4,806,614	3,804,814	3,800,000	4,010,000
Total Revenues	80,309,921	83,271,802	90,591,012	98,171,442
Expenditures and Encumbrances:				
Instruction	49,644,848	55,306,655	58,235,404	65,952,127
Counseling and child accounting	2,306,083	2,808,682	3,783,329	4,411,222
Media services and educational supervision	1,576,292	1,960,704	2,141,734	2,236,845
General district administration	823,468	819,804	814,240	971,812
General school administration	4,523,920	4,903,351	5,308,189	5,598,790
Accounting and purchasing services	1,984,310	867,286	870,000	2,471,048
Operation and maintenance of school buildings	7,223,986	9,069,652	9,811,815	8,503,727
Student transportation	4,022,360	4,261,506	4,755,905	4,714,280
Non-K12 Services	2,209,223	0	0	2,631,898
Community Services	862,446	713,380	691,555	1,431,528
Total Expenditures and Encumbrances	75,176,936	80,711,020	86,412,171	98,923,277
Excess (deficiency) of revenues and other sources (uses) over expenditures	5,132,985	2,560,782	4,178,841	(751,835)
Other financing uses	(3,409,697)	(2,000,000)	0	0
Other financing sources	0	0	0	0
Other changes in reserved and designated fund balances	0	0	0	0
Fund Balances Unreserved & Undesignated - July 1	\$ 1,414,893	\$ 3,138,181	\$ 3,698,963	\$ 1,542,056
Fund Balances Unreserved & Undesignated - June 30	\$ 3,138,181	\$ 3,698,963	\$ 7,877,804	\$ 790,221

Financial Section

Box Elder School District

General Fund (Fund 10)

For Fiscal Year 2019-20 With Comparative Information for Years 2016-17 Through 2018-19

Fund Expenditures by Object

	2016-17 Actual	2017-18 Actual	2018-19 Revised	2019-20 Preliminary
Revenues:				
Property taxes	19,426,970	19,175,802	21,844,361	22,255,309
Interest on investments	486,956	465,818	500,000	825,000
Other local revenue	1,744,477	2,210,471	1,198,300	2,345,000
State of Utah	54,599,606	57,614,897	62,974,658	68,736,133
Federal government	4,051,913	3,804,814	4,575,000	4,010,000
Total Revenues	80,309,922	83,271,802	91,092,319	98,171,442
Expenditures and Encumbrances:				
Salaries	45,217,249	48,960,414	50,666,927	61,387,473
Employee benefits	19,858,989	20,759,474	26,264,227	23,455,289
Contract services - professional & educational	2,580,998	2,497,536	4,162,598	4,489,207
Maintenance & repairs (other)	605,079	684,986	645,365	645,365
Field trips, insurance, phone & travel	1,373,661	1,401,408	1,233,341	1,233,341
Supplies, textbooks & utilities	5,136,503	5,717,420	7,118,228	6,014,129
Equipment	145,589	231,323	1,134,192	1,134,192
Other	258,867	458,457	564,281	564,281
Total Expenditures and Encumbrances	75,176,935	80,711,018	91,789,159	98,923,277
Excess (deficiency) of revenues and other sources (uses) over expenditures	5,132,987	2,560,784	(696,840)	(751,835)
Other financing uses	(3,409,697)	(2,000,000)	(1,500,000)	0
Other financing sources	0	0	0	0
Other changes in reserved and designated fund balances	0	0	0	0
Fund Balances Unreserved & Unassigned - July 1	\$ 1,414,891	\$ 3,138,181	\$ 3,698,965	\$ 1,542,056
Fund Balances Unreserved & Unassigned - June 30	\$ 3,138,181	\$ 3,698,965	\$ 1,502,125	\$ 790,221

Financial Section

General Fund (FD10) - Major Revenue Sources

Fiscal Year 2019-20 With Comparative Information for Years 2016-17 Through 2018-19

	2016-17 Actual	2017-18 Actual	2018-19 Revised	2019-20 Preliminary
VENUES:				
Local Sources				
Property taxes	19,426,971	19,175,802	20,243,151	22,255,309
Interest on investments	486,956	465,818	675,000	825,000
Other local revenue	1,744,477	2,210,471	2,096,054	2,345,000
Total Local Sources	21,658,404	21,852,091	23,014,205	25,425,309
State Sources				
Regular Basic School Programs:				
Regular School Program K-12	27,247,791	29,380,023	32,057,590	33,810,336
NEC EX Small Schools	723,850	790,226	723,733	752,938
Professional Staff Costs	3,245,845	3,369,331	3,527,129	3,669,461
Adm Costs/Foreign Exchange Students	12,736	16,555	0	0
Restricted Basic School Program/Adjustments			0	0
Special Education - Regular Program	4,066,633	4,260,050	4,433,952	4,676,183
Special Education - Self Contained	869,837	902,137	797,089	821,563
Special Education - Preschool	1,010,984	1,124,316	1,167,812	1,090,328
Ext. Year Program - Severly Handicapped	23,371	23,822	25,047	24,943
Spec Ed Intensive Services	30,365	93,251	121,147	119,327
Special Education - Minimum Schools	116,405	115,446	110,720	110,000
Vocational and Technical Education	2,050,604	2,065,133	2,022,175	2,090,924
Adult Ed High School Completion	224,102	363,607	127,661	139,005
Adult Ed Corrections	10,000	10,000	10,000	10,000
Class Size Reduction	2,251,264	2,403,383	2,485,365	2,597,298
Gifted and Talented	51,973	61,390	61,390	56,790
Advanced Placement	17,823	17,737	14,342	14,000
Concurrent Enrollment	101,896	114,328	127,286	127,286
Youth in Custody	611,568	608,652	854,836	600,000
Other State Sources of Revenue				
Enhance for Students at Risk	418,853	546,990	657,727	806,745
Flexible Allocation (WPU Distribution) SS&Retirement	141,304	140,555	1,307,574	138,224
Pupil Transportation	3,356,450	3,650,627	3,770,799	4,474,111
School Nurses	19,205	18,423	21,576	21,576
Teacher's Supplies	102,966	82,724	95,269	95,301
Voted Leeway	1,175,444	1,064,007	1,386,237	1,340,338
Board Leeway	776,518	702,576	3,014,145	3,008,225
Trust Land	901,004	1,177,514	1,350,703	1,505,057
Reading Difficulties	27,098	16,059		
Critical Language	35,000	56,000	58,000	50,000
Extended Day Kindergarten	142,956	142,417	148,770	147,742
Digital Teaching	248,883	166,115	362,129	362,361
Out of State Tuition Reimbursement	65,140	0	0	0
On-Line Testing/Elementary Arts/BTS	47,822	0	46,142	46,142
UPASS Assessment/TSSA	34,787	0	0	1,755,367
Driver Education	151,588	139,070	139,070	139,070
Safe/Drug/Suicide/CPR/Stat Cap FT	15,220			
Teacher Salary Supplement	117,364	124,245	124,245	124,245
Extended Year Sped	107,004			

Financial Section

General Fund (FD10) - Major Revenue Sources

Fiscal Year 2019-20 With Comparative Information for Years 2016-17 Through 2018-19

	2016-17 Actual	2017-18 Actual	2018-19 Revised	2019-20 Preliminary
Reading - State Literacy Program	272,328	278,822	269,659	267,752
Library Books Electronic Resources	16,742	16,810	16,292	16,290
Educator Salary Adjustments	2,905,591	2,871,831	3,038,311	3,038,311
USTAR Centers	55,776	45,200	45,200	0
Other State Revenue/Medicaid	797,516	655,525	655,525	688,894
Total State Revenues	54,599,606	57,614,897	65,174,647	68,736,133
General Fund Revenue				
Federal Sources				
Medicaid and Americorp	2,973	70,980	75,000	76,000
Adult Ed State Leadership	1955			
Perkins Formula (6043)	120,950	108,967	101,000	100,000
ATE Tech Prep/School to Work	0	0	41,462	41,462
JAVITS	550			
Title I (7511)	1,313,608	1,063,513	1,060,000	1,009,000
Fed NCLB Title I Migrant (7548)	48,738	37,603	31,000	32,000
Title II Math & Science (7626) NCLB	256,048	161,347	144,000	125,000
Special Education	2,152,576	2,129,730	2,030,000	2,010,000
English Language ELL	23,688	38,868		
IDEA B Preschool (7522)	118,972	119,243	115,311	115,311
Forest Service	11,851	60,844	53,189	53,189
Other Federal Revenue		13,719	571,314	665,500
Total Federal Revenues	4,051,909	3,804,814	4,004,814	4,010,000
Total Revenue	80,309,919	83,271,802	92,193,666	98,171,442

Financial Section

Box Elder School District
General Fund (FD10) - Major Expenditures
For Fiscal Year 2019-20 With Comparative Information for Years 2016-17 Through 2018-19

	2016-17 Actual	2017-18 Actual	2018-19 Revised	2019-20 Preliminary
EXPENDITURES:				
Instruction - Function 1000				
Salaries - Teachers	26,549,151	30,059,431	32,746,536	36,716,000
Salaries - Substitute Teachers	0	15,267	16,030	0
Salaries - Teacher Aides	3,924,806	4,932,539	6,711,069	4,925,000
Salaries - All Other	705,045	126,664	852,999	852,999
Total Salaries	31,179,002	35,133,901	40,326,634	42,493,999
Employee Benefits	13,952,922	15,289,329	15,657,716	16,526,601
Purchased Services	2,349,768	1,854,004	2,630,000	2,630,000
Supplies	1,161,766	1,042,670	1,400,000	1,850,000
Textbooks	519,521	740,989	1,573,000	473,000
Other	169,919	631,972	1,022,927	450,000
Total Supplies and Materials	18,153,896	19,558,964	22,283,643	21,929,601
Property (Instructional Equipment) & Ot	311,951	613,790	450,000	1,528,527
Total Expenditures - Instruction	49,644,849	55,306,655	63,060,277	65,952,127
Support Services/Child Accounting & Counseling - Function 2100				
Salaries - Attend. & Social Work	472,711	515,051	615,966	1,632,500
Salaries - Guidance	778,863	867,065	960,994	1,059,620
Salaries - Health Services	97,544	111,725	117,311	153,177
Salaries - Psychologists	83,120	87,943	92,340	170,957
Salaries - Secretarial & Clerical	146,758	157,334	165,201	173,461
Salaries - All Other	195	0	0	0
Total Salaries	1,579,191	1,739,118	1,951,812	3,189,715
Employee Benefits	712,657	732,376	796,781	871,507
Purchased Services	6,400	324,639	285,686	205,807
Supplies	3,778	10,116	19,670	59,670
Property	3,668	2,174	18,994	68,994
Other Objects	389	259	274	15,529
Total Expenditures - Support Services/Chil	2,306,083	2,808,682	3,073,217	4,411,222
Support Services/Media Services & Educational Supervision - Function 2200				
Salaries - Supervisors & Directors	450,049	514,561	556,363	573,110
Salaries - Media Personnel	203,651	221,984	239,743	258,922
Salaries - Secretarial & Clerical	139,571	189,852	205,040	221,443
Salaries - Media Aides	209,774	225,776	243,838	263,345
Salaries - All Other	0	0	0	0
Total Salaries	1,003,045	1,152,173	1,244,984	1,316,821
Employee Benefits	434,165	398,809	431,689	470,024
Purchased Services	34,687	285,169	319,170	336,983
Supplies (except as below)	8,739	13,594	13,000	7,000
Library Books and Supplies	53,449	114,336	53,666	53,666
Periodicals	12,406	0	10,500	10,500

Financial Section

Box Elder School District
 General Fund (FD10) - Major Expenditures
 For Fiscal Year 2019-20 With Comparative Information for Years 2016-17 Through 2018-19

	2016-17 Actual	2017-18 Actual	2018-19 Revised	2019-20 Preliminary
Audio Visual Materials	22,913	0	23,000	23,000
Property	6,888	-3,377	15,000	15,000
Other Objects	0	0	3,851	3,851
Total Expenditures - Support Services/Med	1,576,292	1,960,704	2,114,860	2,236,845

Support Services/General District Administration - Function 2300

Salaries - District Administration	154,868	175,011	188,249	188,249
Salaries - Supervisors	16,041	31,018	34,120	19,766
Salaries - Secretarial & Clerical	71,448	108,710	119,581	131,539
Salaries - All Other				
Total Salaries	242,357	314,739	341,950	339,554
Employee Benefits	135,071	146,144	160,286	175,258
Purchased Services	286,411	183,880	154,736	178,000
Liability Insurance	109,656	120,259	205,000	225,000
Supplies and Materials	25,542	29,989	30,000	30,000
Property	0	0	0	0
Other Objects	24,430	24,793	24,000	24,000
Total Expenditures - Sup. Serv./General Di	823,467	819,804	915,972	971,812

Support Services/General School Administration - Function 2400

Salaries - Principals and Assistants	2,050,514	2,227,925	2,324,423	2,524,423
Salaries - Secretarial & Clerical	1,039,929	1,158,461	1,227,969	1,329,880
Salaries - All Other				
Total Salaries	3,090,443	3,386,386	3,552,392	3,854,303
Employee Benefits	1,336,580	1,416,491	1,519,916	1,641,487
Purchased Services	86,863	89,427	114,519	88,000
Supplies and Materials				
Property				
Other Objects	10,035	11,047	15,000	15,000
Total Expenditures - Sup. Serv./General Sc	4,523,921	4,903,351	5,201,827	5,598,790

Financial Section

Box Elder School District
General Fund (FD10) - Major Expenditures
For Fiscal Year 2019-20 With Comparative Information for Years 2016-17 Through 2018-19

	2016-17 Actual	2017-18 Actual	2018-19 Revised	2019-20 Preliminary
Support Services/Accounting & Purchasing Srvc - Function 2500				
Salaries	1,254,604	486,353	1,497,490	1,629,877
Employee Benefits	537,045	235,740	555,979	582,505
Purchased Services	127,789	94,099	159,665	159,665
Supplies and Materials	64,214	51,448	82,581	82,581
Property	0	0	1,419	1,419
Other Objects	657	-355	25,000	15,000
Total Expenditures - Sup. Serv./Acct & Pur	1,984,309	867,285	2,322,134	2,471,047
Operation & Maintenance of School Buildings - Function 2600				
Salaries	2,765,611	3,970,547	3,339,563	3,489,843
Employee Benefits	1,282,468	1,664,382	1,489,474	1,574,956
Purchased Services	1,208,353	1,294,766	1,275,551	1,275,551
Supplies and Materials	1,964,621	2,139,105	2,109,454	2,160,877
Property	0	577	40,797	0
Other Objects	2,934	274	2,500	2,500
Total Expenditures - Sup. Serv./Acct. & Pur	7,223,987	9,069,651	8,257,339	8,503,727
Support Services/Student Transportation Services - Function 2700				
Salaries - Secretarial & Clerical	54,022	47,786	49,100	50,450
Salaries - Supervisors	810,306	63,652	65,402	67,201
Salaries - Bus Drivers	1,163,756	2,018,033	2,123,116	2,316,792
Salaries - Mechanics	199,442	258,118	265,216	272,510
Total Salaries	2,227,526	2,387,589	2,502,835	2,706,953
Employee Benefits	727,932	732,427	792,632	815,777
Purchased Services	274,985	254,243	254,054	254,054
Supplies and Materials	1,068,916	886,586	976,544	924,495
Property	-276,999	660	11,139	12,000
Other Objects	0	0	1,000	1,000
Total Expenditures - Sup. Serv./Student Tr	4,022,360	4,261,505	4,538,204	4,714,279
Non K-12 Activities - Function 3200				
		Function 1000		
Salaries	1,390,980	0	1,690,576	1,783,558
Employee benefits	599,280	0	609,555	627,354
Purchased Services	44,976	0	40,500	40,500
Other	173,987	0	180,486	180,486
Total Non-Instruction	2,209,223	0	2,521,117	2,631,898
Recreation Community Services/Natatoriums - Function 3300				
Salaries	484,488	389,610	594,550	627,250
Employee benefits	140,871	143,775	165,000	169,818
Contract services	29,851	24,281	317,727	347,727
Supplies, textbooks & utilities	170,595	56,616	168,872	168,872
Equipment	4,473	8,987	87,105	87,105
Other	32,167	3,071,729	30,756	30,756
	862,445	3,694,998	1,364,010	1,431,528
TOTAL EXPENDITURES	\$75,176,936	\$83,692,635	\$93,368,957	\$98,923,274

Financial Section

Box Elder School District
 Summary of Budgets - Special Revenue Funds (Fund 21,26,49)
 Fiscal Year 2019-20 Budget

	Total Special Revenue Funds	Fund 21 School Activity Fund	Fund 26 RDA Fund	Fund 49 Child Nutrition Fund
Revenues:				
Property taxes	4,522,405		4,522,405	0
Interest on investments	6,100			6,100
Sale of Food	1,611,586		0	1,611,586
Other local revenue	4,400,000	4,400,000	0	0
State of Utah	1,075,000			1,075,000
Federal government	2,572,000			2,572,000
Total Revenues	14,187,091	4,400,000	4,522,405	5,264,686
Expenditures and Encumbrances:				
Instruction	4,400,000	4,400,000		
Non-Instruction	9,780,991		4,522,405	5,258,586
Total Expenditures and Encumbrances	14,180,991	4,400,000	4,522,405	5,258,586
Net Total Expenditures and Encumbrances	6,100	0	0	6,100
Other Financing Sources (Uses)	124,000	124,000	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	\$1,618,817.00	\$ 722,776	\$ -	\$ 896,041
Fund Balances Unreserved & Unassigned - June 30	\$1,748,917.00	\$ 846,776	\$ -	\$ 902,141

Financial Section

Box Elder School District
School Activity Fund Budget (Fund 21)
 Fiscal Year 2019-20 Budget
Fund Expenditures by Function

	2016-17 Actual	2017-18 Actual	2018-19 Revised	2019-20 Preliminary
REVENUES:				
Local Sources				
Property taxes				
Tuition				
Other Local revenue	3,868,989	3,916,242	4,400,000	4,400,000
Total Local Sources	3,868,989	3,916,242	4,400,000	4,400,000
Expenditures and Encumbrances:				
Instruction (function 1000)				
Salaries	0	0	0	0
Employee benefits	814,776	679,005	902,150	902,150
Contract services	2,860,411	2,838,083	2,882,850	2,882,850
Supplies, textbooks & utilities	175,729	333,378	290,000	290,000
Administrative	14,877	13,491	325,000	325,000
Other	3,865,793	3,863,957	4,400,000	4,400,000
Total Instruction	3,865,793	3,863,957	4,400,000	4,400,000
Total Expenditures and Encumbrances	3,865,793	3,863,957	4,400,000	4,400,000
Excess (deficiency) of revenues and other sources (uses) over expenditures	3,196	52,285	0	0
Other financing uses				
Other financing sources				
Other changes in Reserved and Designated Fund Balances				
Fund Balances Unreserved & Unassigned - July 1	\$ 722,775	\$ 725,971	\$ 778,256	\$ 778,256
Fund Balances Unreserved & Unassigned - June 30	\$ 725,971	\$ 778,256	\$ 778,256	\$ 778,256

Financial Section

Child Nutrition Fund Budget (Fund 49)

For Fiscal Year 2019-20 With Comparative Information for Years 2016-17 Through 2018-19

Fund Expenditures by Function

	2016-17 Actual	2017-18 Actual	2018-19 Revised	2019-20 Preliminary
REVENUES:				
Sale of Food	1,207,123	1,285,062	1,465,086	1,611,586
Other Local revenue	4,652	14,484	6,100	6,100
State of Utah	839,000	860,089	1,075,000	1,075,000
Federal Government	2,479,212	2,545,670	2,572,000	2,572,000
Inventory Adjustment	26,952			
Total Revenue	4,556,939	4,705,305	5,118,186	5,264,686
Expenditures:				
Salaries	1,523,340	1,643,593	1,844,473	1,890,899
Employee benefits	545,403	571,708	619,097	637,175
Cost of food	2,142,208	1,888,242	2,359,000	2,364,000
Contract services	49,894	51,120	35,000	30,000
Supplies & Materials	42,228	35,532	45,000	50,000
Equipment	66,769	57,213	60,000	60,000
Other	172,249	262,437	250,000	250,000
Total Expenditures	4,542,091	4,509,845	5,212,570	5,282,074
Excess (deficiency) of revenues and other sources (uses) over expenditures	14,848	195,460	(94,384)	(17,388)
Other financing sources	0	0	0	0
Other changes in Reserved and Designated Fund Balances				
Fund Balances Unreserved & Unassigned - July 1	\$ 780,116	\$ 794,964	\$ 990,424	\$ 896,040
Fund Balances Unreserved & Unassigned - June 30	\$ 794,964	\$ 990,424	\$ 896,040	\$ 878,652

Financial Section

Box Elder School District

Summary of Budgets - All Capital & Debt Service Funds

Fiscal Year 2019-20 Budget

	All Capital & Debt Service Funds	Fund 32 Capital Outlay Fund	Fund 31 Debt Service Fund
Revenues:			
Property taxes	16,357,055	12,046,929	4,310,126
Interest on investments	705,750	600,000	105,750
Bond Refund/Other	168,000	168,000	0
State of Utah	76,795	76,795	0
Ins./Prop Recry/Federal	180,000	180,000	0
Other Funds	345,580	345,580	
Total Revenues	17,833,180	13,417,304	4,415,876
Expenditures and Encumbrances:			
Oper/Maint	0		
Bond Debt	3,927,162	0	3,927,162
Purchased services	205,000	55,000	150,000
Land Improvement	0	0	0
Building Maintenance	2,300,000	2,300,000	
New Construction	8,700,000	8,700,000	
Vehicles	1,180,000	1,180,000	
Furniture/Equipment	1,424,998	1,424,998	
Other Objects	993,067	993,067	
Total Expenditures	18,730,227	14,653,065	4,077,162
Excess revenue over (under) expenditures & encumbrances	(897,047)	(1,235,761)	338,714
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	(897,047)	(1,235,761)	338,714
Unreserved & Unassigned - July 1	\$ 25,411,218	\$ 19,714,950	\$ 5,696,268
Unreserved & Unassigned - June 30	\$ 24,514,171	\$ 18,479,189	\$ 6,034,982

Financial Section

Box Elder School District

Capital Outlay Fund Budget (Fund 32)

For Fiscal Year 2019-20 With Comparative Information for Years 2016-17 Through 2018-19

Fund Expenditures by Function

	2016-17 Actual	2017-18 Actual	2018-19 Preliminary	2018-19 Revised	2019-20 Preliminary
REVENUES:					
Property taxes	8,910,959	10,474,002	11,473,266	11,473,266	12,046,929
Interest on investments	440,644	392,937	550,200	550,200	600,000
Bond Refund/Other	166,581	176,269	168,000	168,000	168,000
State of Utah	113,423	133,668	76,795	76,795	76,795
Ins./Prop Recry/Federal Donations	333,150	89,410	90,000	90,000	180,000
Total Revenues	9,964,757	11,266,286	12,358,261	12,358,261	13,071,724
Expenditures and Encumbrances:					
Land Improvement	0				
Software	270,732	862,936	778,500	778,500	810,000
Purchased services	30,344	33,956	40,500	40,500	55,000
Building Maintenance	1,896,355	1,740,708	2,600,000	2,600,000	2,300,000
Construction	9,673,368	13,001,811	5,880,000	5,880,000	8,700,000
Vehicles	1,278,184	1,170,166	1,250,000	1,250,000	1,180,000
Furniture/Equipment	2,168,110	1,259,131	924,998	925,000	1,424,999
Other Objects (Land)	32,879	310,728	0	0	0
Vehicle charges/Other	0	0	0	183,065	183,065
Total Expenditures	15,349,972	18,379,436	11,473,998	11,657,065	14,653,064
Excess revenue over (under) expenditures & encumbrances	(5,385,215)	(7,113,150)	884,263	701,196	(1,581,340)
Other Financing Sources (Uses)	752,764	212,860	90,000	435,580	345,580
Changes in unreserved fund balance (Decrease)/increase in reserves	5,786,753	(1,760,305)	162,513	0	0
Excess of revenues and other sources over (under) Expenditures & encumbrances and	1,154,302	(8,660,595)	1,136,776	1,136,776	(1,235,760)
Unreserved & Unassigned - July 1	\$ 26,084,467	\$ 27,238,769	\$ 18,578,174	\$ 18,578,174	\$ 19,714,950
Unreserved & Unassigned - June 30	\$ 27,238,769	\$ 18,578,174	\$ 19,714,950	\$ 19,714,950	\$ 18,479,190

Financial Section
Box Elder School District
Enrollment History October 1 Count

**BOX ELDER COUNTY SCHOOL
DISTRICT**

District Enrollment Trends
Year Ended 1988-2011 Actuals
Fall October 1 Counts

Year Ended 30-Jun	Student Fall Enrollment
1994	11,279
1995	11,247
1996	11,305
1997	11,252
1998	11,215
1999	11,052
2000	10,937
2001	10,850
2002	10,655
2003	10,506
2004	10,549
2005	10,586
2006	10,567
2007	10,625
2008	11,132
2009	11,052
2010	11,187
2011	11,289
2012	11,271
2013	11,131
2014	11,242
2015	11,344
2016	11,572
2017	11,671
2018	11,771

*** School year end average daily membership

Financial Section

FINANCIAL SECTION

Box Elder School District

Governmental Funds - Revenue Summary Comparison

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

		Maintenance & Operation Fund	Funds 21,26,49,50 Special Fund	Funds 31 & 32 Capital and Bond Funds	Total All Funds
2007-08	Actual	\$ 64,052,133	\$ 9,842,760	\$ 5,700,000	\$ 79,594,893
2008-09	Actual	\$ 67,059,083	\$ 9,673,133	\$ 14,390,660	\$ 91,122,876
2009-10	Actual	\$ 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	Revised	\$91,092,319	\$15,096,171	\$16,658,893	\$122,847,383
2019-20	Preliminary	\$98,171,442	\$14,187,091	\$17,833,180	\$130,191,713

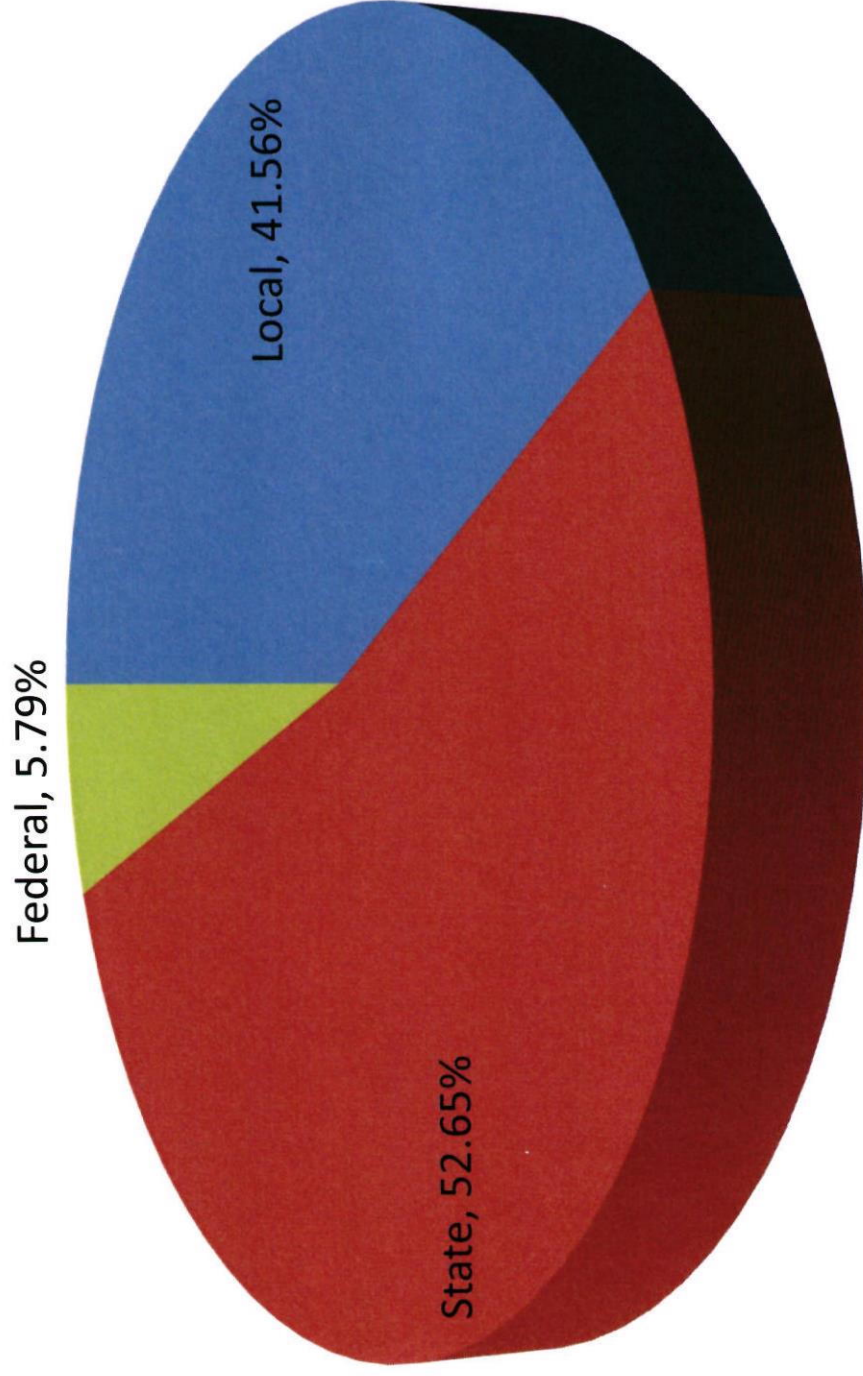
Box Elder School District

Total Expenditures by Object (All Funds)

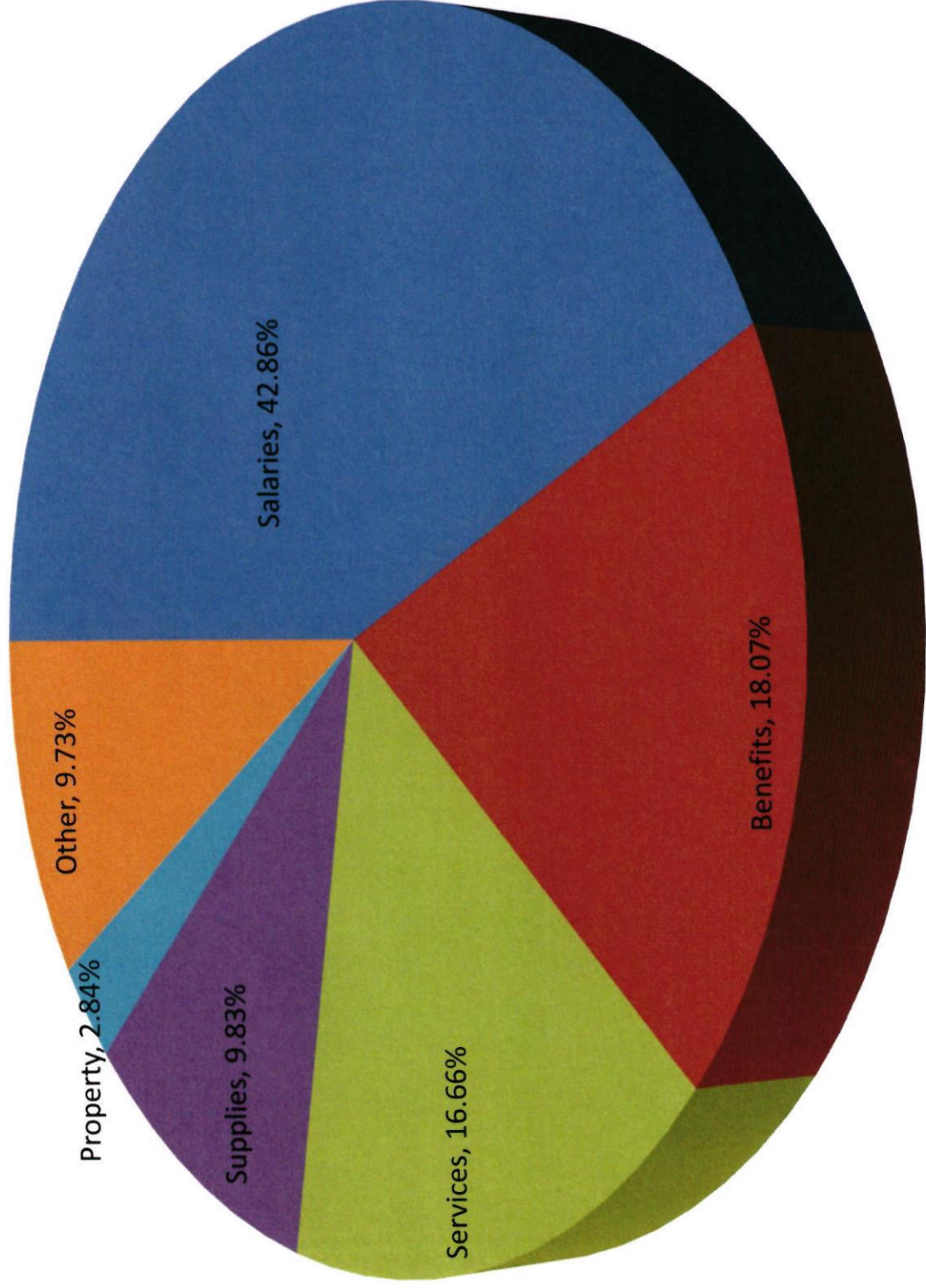
For all Fiscal Years 2007-2013 with Estimates for 2018-19 and 2019-20

Expenditui	Salary	Benefits	Contracted Services	Supplies	Property	Other Objects	Total Expenditures
2007	36,599,557	15,455,453	5,031,852	5,828,610	2,616,760	2,356,247	67,888,479
2008	41,242,922	17,075,621	6,870,187	8,083,380	2,868,094	3,793,072	79,933,276
2009	43,371,704	16,945,557	33,238,720	8,451,073	5,610,232	3,715,112	111,332,398
2010	41,647,036	17,015,946	3,387,919	7,031,989	26,264,559	14,527,312	109,874,761
2011	41,898,448	16,981,085	20,717,984	8,233,147	4,002,963	8,136,026	99,969,653
2012	41,826,235	17,581,512	16,640,953	8,099,547	3,439,237	6,937,898	94,525,382
2013	41,453,014	18,020,195	10,912,051	8,964,526	3,449,375	8,093,642	90,892,803
2014	41,417,797	18,720,639	11,772,878	8,486,613	3,157,341	7,574,396	91,129,664
2015	42,580,017	19,167,773	8,895,742	10,203,700	2,780,700	40,480,808	124,108,740
2016	44,108,607	19,583,639	11,875,265	9,851,893	3,576,656	11,403,555	100,399,615
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	56,759,512	22,798,125	9,432,147	11,204,171	8,262,927	8,817,074	117,273,956
2020	63,278,372	24,092,464	7,183,175	9,298,129	16,095,464	11,727,314	131,674,918

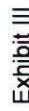
All Revenue
Box Elder School District Revenues
Final Audited 2018



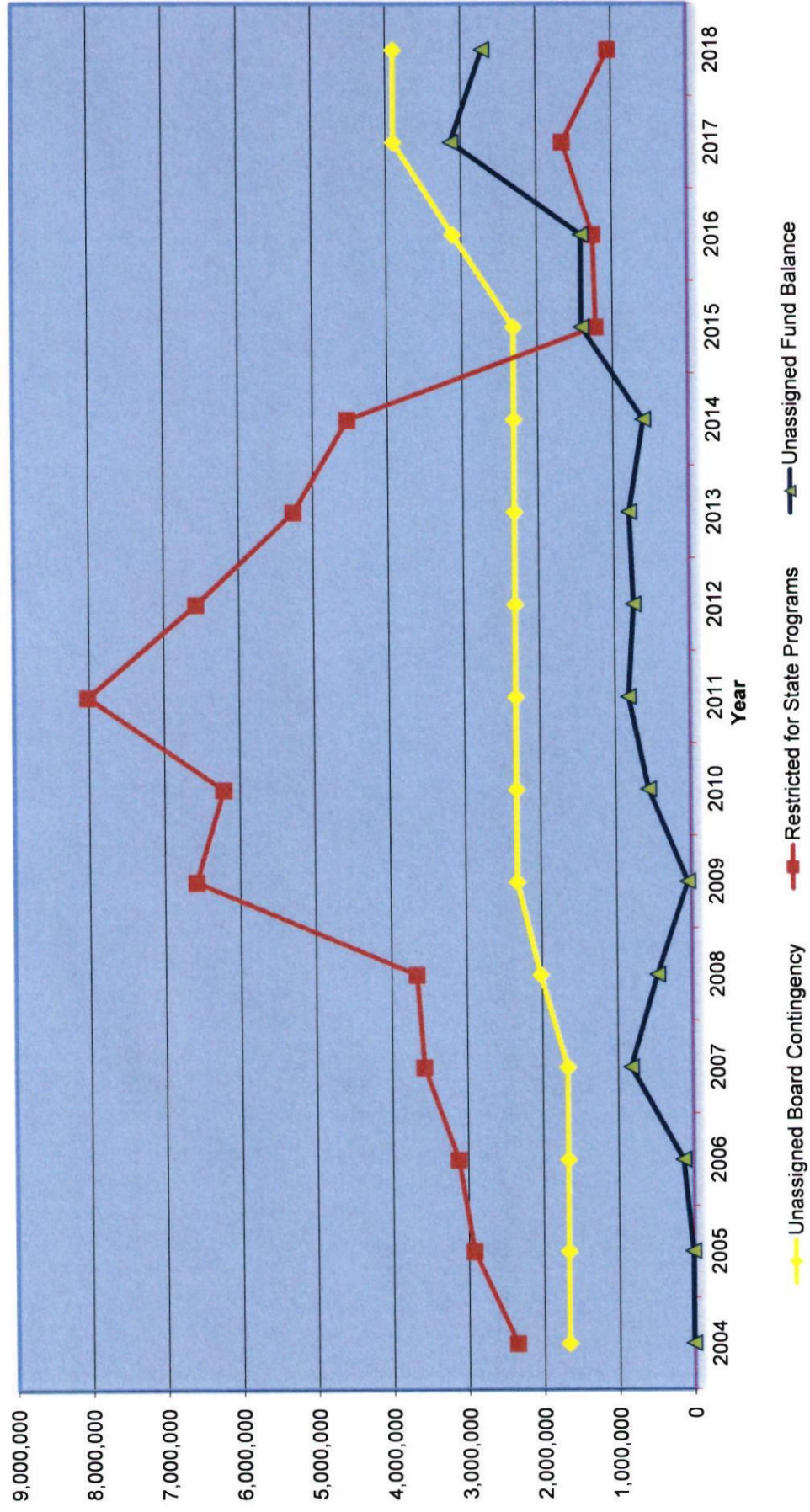
**Box Elder School District
Expense Type
Audited 2018**



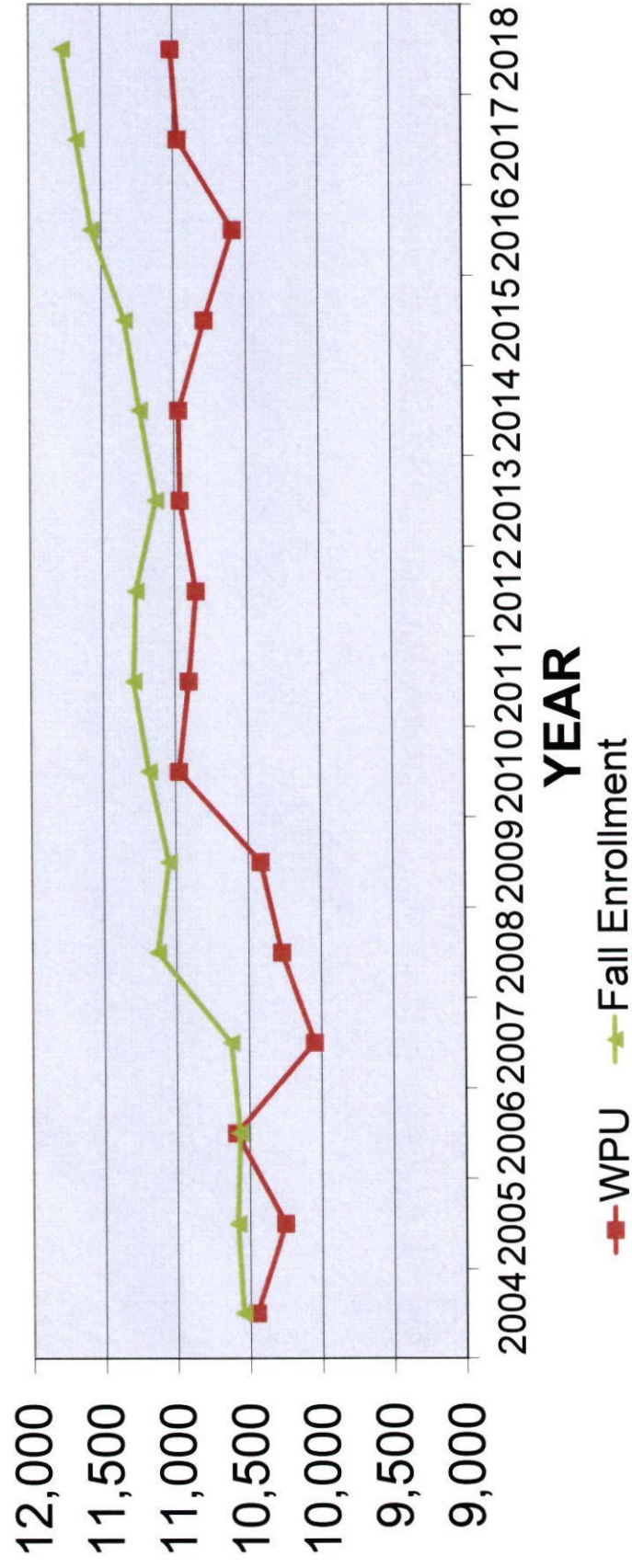
4/26/19



Reserves General Fund
in Dollars

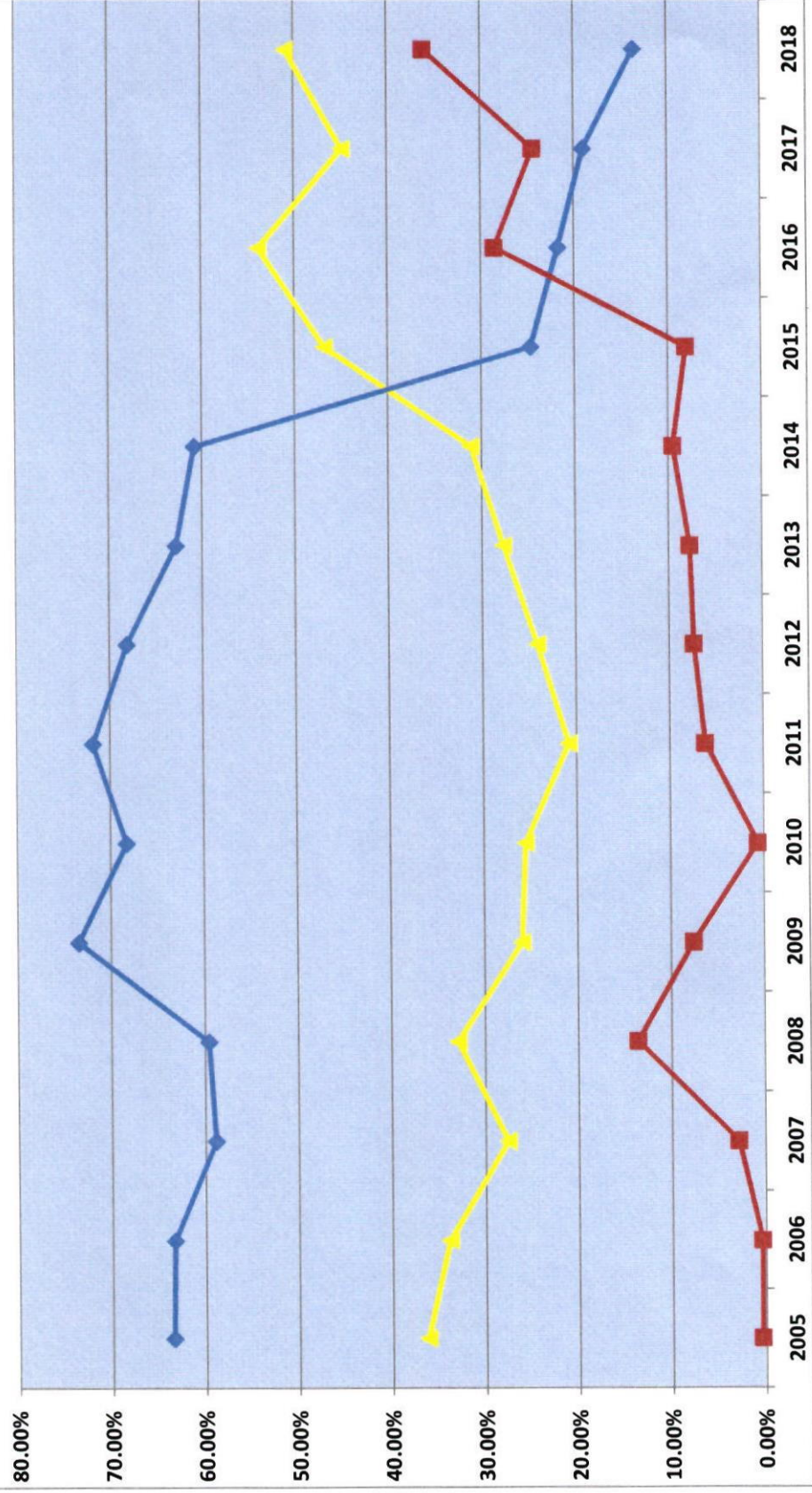


Average Daily Membership and Fall Enrollment

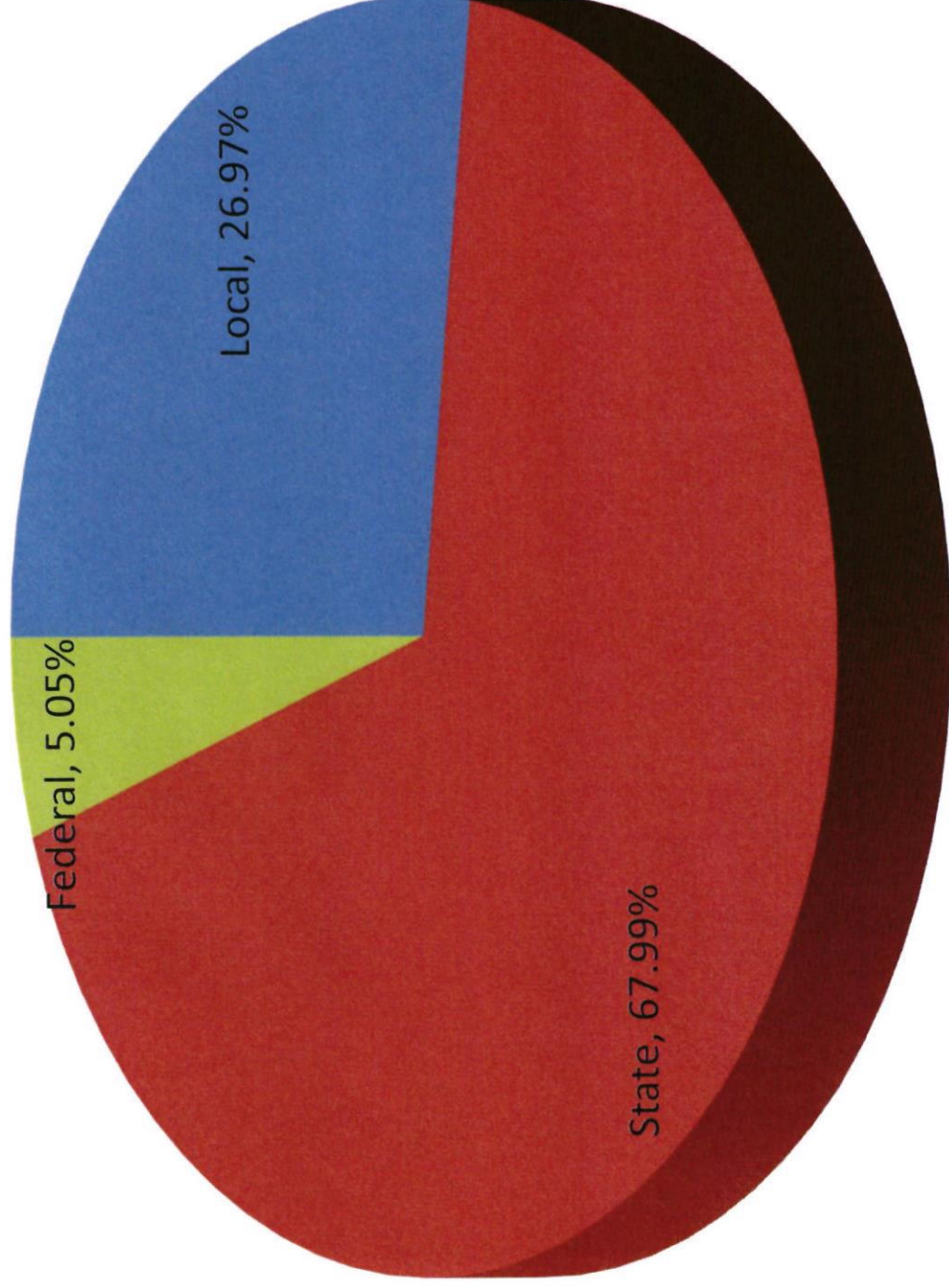


General Fund Balances as a percent of Total Fund Balances
through FY 2018

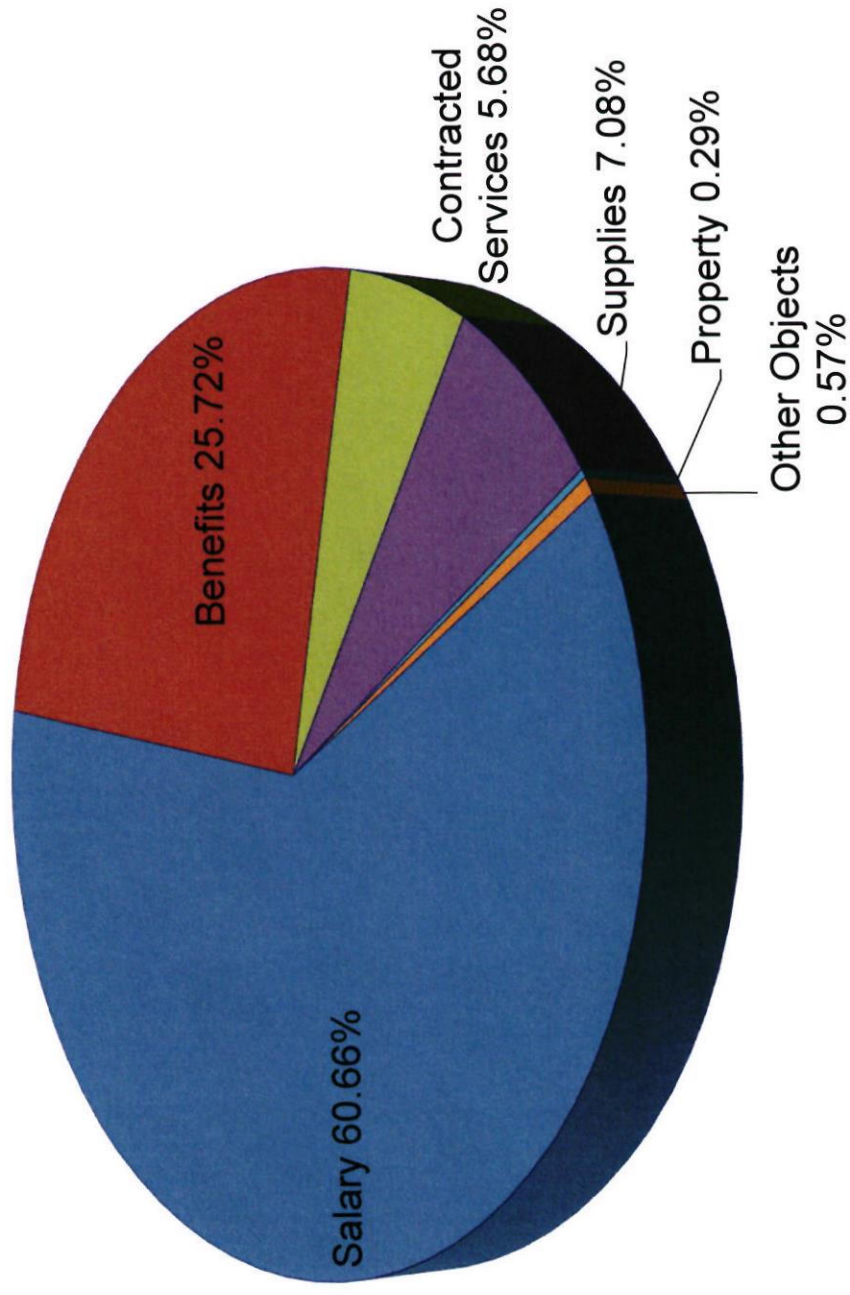
—▲— Unassigned Board Contingency
 —◆— Restricted for State Programs
 —■— Unassigned Fund Balance



General Fund Revenue
2018



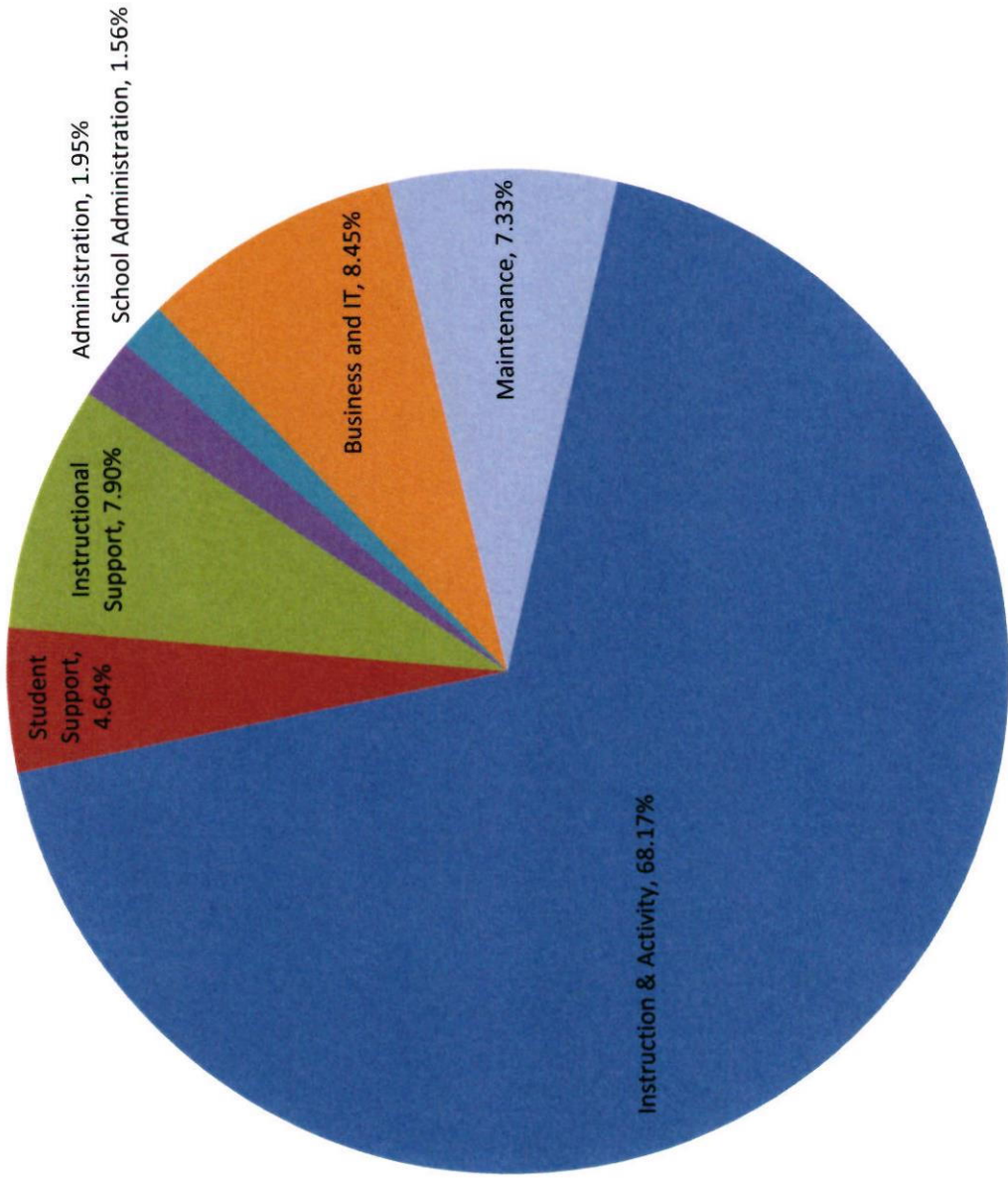
Category Expenditure General Fund FY 2018



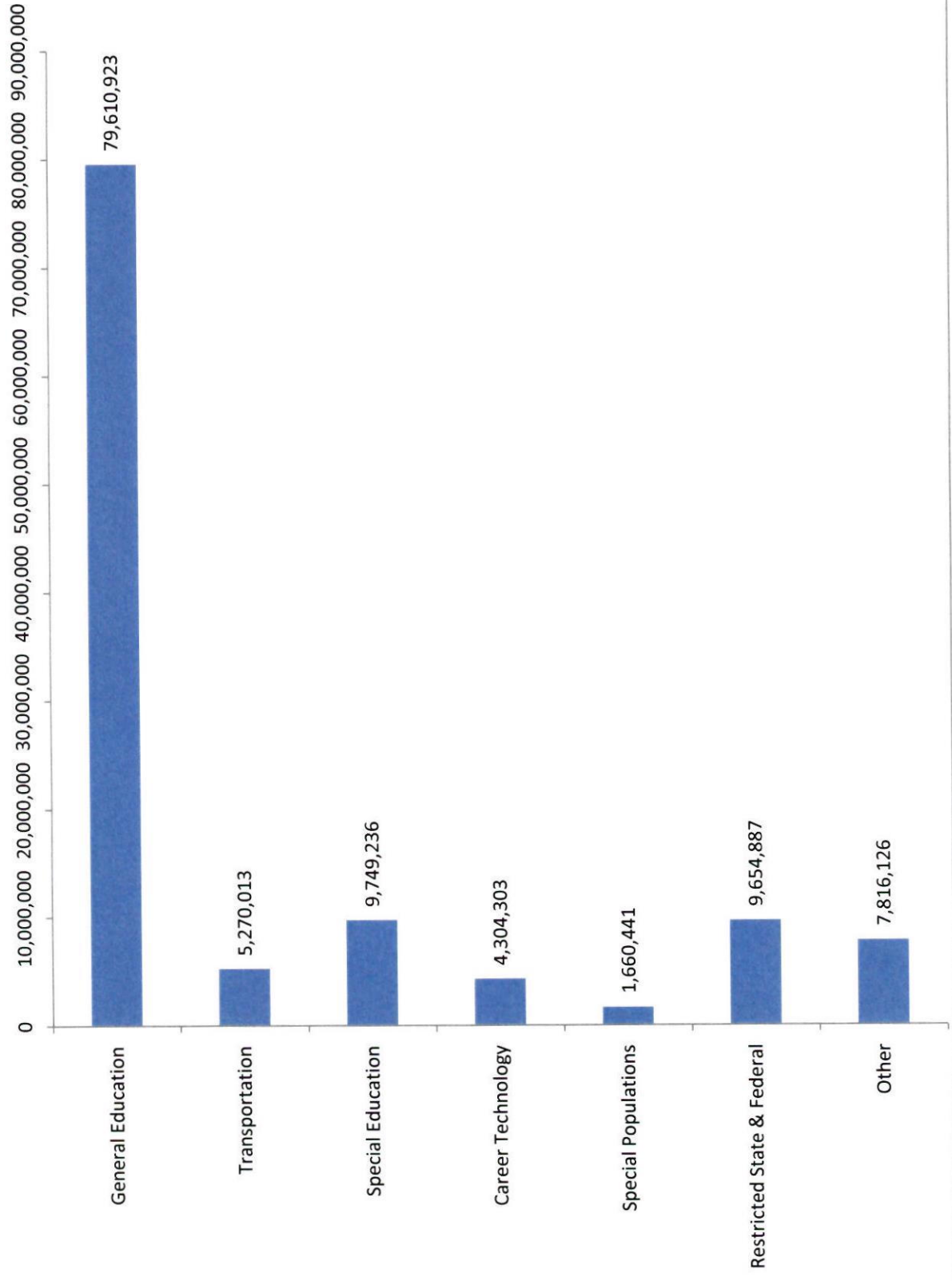
Program Breakdown

Revenue

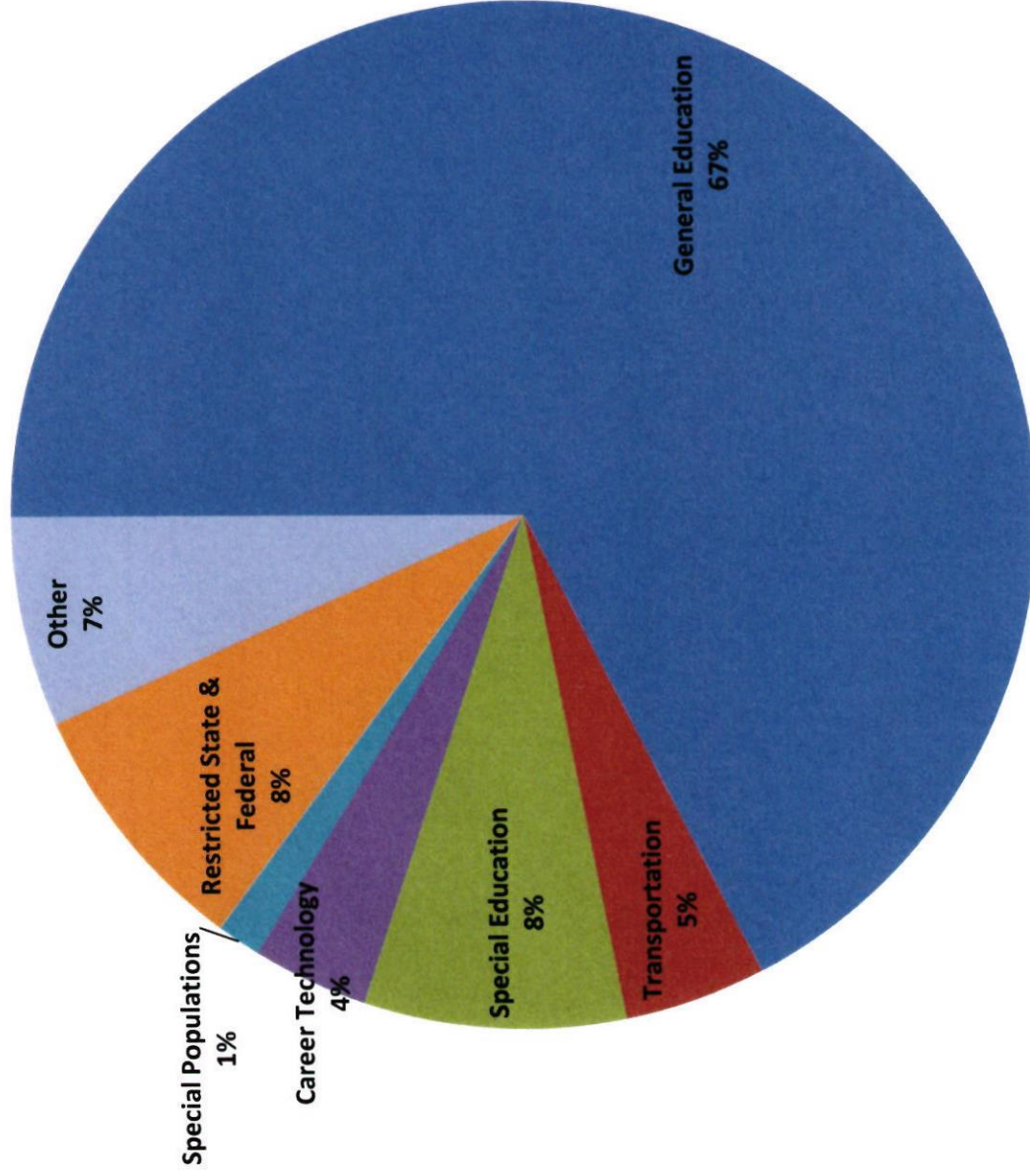
FY 2018

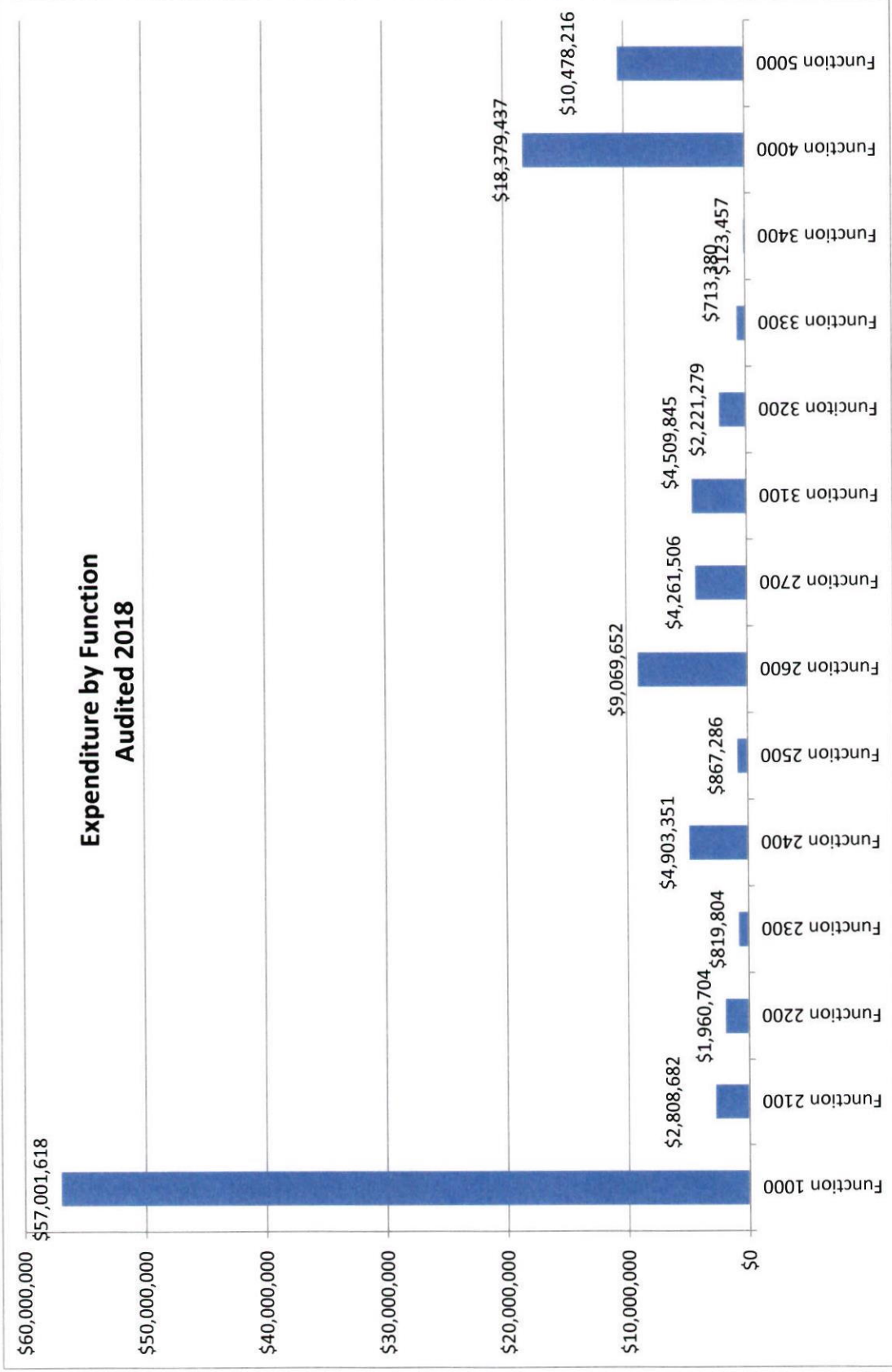


Expenditures by Major Programs FY 2018



Program Expenditures by Percent of Total FY2018





Year 19 07/01/18 - 06/30/19
Program Numbers & Description

<u>Program</u>	<u>State</u>	<u>Program Description</u>	<u>Director</u>
<u>Number</u>	<u>Prgm No.</u>		
0001		Invoice School's Payroll & Benefits	Michelle Westley
0003		Credit Recovery	Gerald Jackman
0011		Harris 1:1 Grant (emints)	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
0040		Administrator Professional Development	Rod Cook
0041		New School Startup	Rod Cook
0042	Fund 76	Board Member's Fund (flower)	Rod Cook
0043	Fund 76	District Office Fund	Rod Cook/Marci Hatch
0044		BEAA Box Elder Administrators Association	Colleen Shaffer
0045		School Reimbursable (Graduation & Accreditation)	Rod Cook
0046		Teacher Incentive	Rod Cook
0047		(rename Yr20 Teacher Prof Dev & Enhancement?) Teachers 2 Addl	Rod Cook
0050		Classroom - General	Superintendent
0051		Textbooks	Keri Greener/Gary Allen
0053		Curriculum General Instruction	Keri Greener/Gary Allen
0054		Home Bound	Keith Mecham
0055		Debt Service	Rod Cook
0056		In-School Suspension & School Within a School	Superintendent
0123		AmeriCorps Literacy	Michelle Westley
0200		Municipal Bldg (FD50)	Rod Cook
0300		Redevelopment Taxes	Rod Cook
0504		Section 504	Keith Mecham
0600		Special Transportation	Keevin Nelson
1205		Special Education - All State Programs	Denise Lefevre
1215		Special Education - Pre-school (State)	Denise Lefevre
1220		SpEd-ESY Summer Program (was 1212)	Denise Lefevre
1225		Special Education - Impact Aide	Denise Lefevre
1278		SpEd Educators Extra Days Extended Year (was 1206)	Denise Lefevre
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		Foundation General Unrestricted (Fund 75)	Rod Cook
3310		Foundation Arts	Rod Cook
3320		Foundation General - Educational Technology (Fund 75)	Rod Cook
3330		Foundation - Program Enhancement (Fund 75)	Rod Cook
3350		Foundation General - Scholarship (Fund 75)	Rod Cook
3400		Library Endowment (Fund 75)	Rod Cook
3402		Marie Eccles - Arts, Music (Fund 75)	Rod Cook
3403		Nucor (Fund 75)	Rod Cook
3500		H&A Contingency/Wellness	Rod Cook
5000		Budget Cut	Rod Cook
5100		Termination Benefit Funding	Rod Cook
5160		Instructional Media Centers	Rod Cook
5201		Class Size Reduction (State)	Keith Mecham
5211	5331	Accelerated Learner (was Gifted & Talented)	Keri Greener
5212	5332	Advanced Placement	Darrell Eddington
5213	5333	Concurrent Enrollment	Gary Allen
5218		At Risk - Homeless	Darrell Eddington/Keri Greener/Keith Mecham
5229	5699	Assessment (Testing UPASS)	Keri Greener

Year 19 07/01/18 - 06/30/19
Program Numbers & Description

<u>Program</u>	<u>State</u>		
<u>Number</u>	<u>Prgm No.</u>	<u>Program Description</u>	<u>Director</u>
5250		(close Yr20 trsf 0047) Teacher Enhancement Projects/Buildir	Keri Greener/Gary Allen
5259		BLTS-Building Level Technology Specialists	Technology Director
5270		High School CPR/AED Grant	Michelle Westley
5310		Flexible Allocation	
5315		Pupil Transportation	Keevin Nelson
5316		Fleet Fund - Mileage	Keevin Nelson
5336	old 5641-53	EARS Early Interventions-Enhancement for at Risk Students-ELL	Darrell Eddington/Keri Greener
5340		YIC- Youth in Custody Programs	Gerald Jackman
5341		Private YIC- Youth in Custody Programs	Gerald Jackman
5366		Crisis Intervention/Suicide Prevention/Hope Squad	Gary Allen
5368		School Nurse Program	Keith Mecham
5420		School Land Trust	Keri Greener/Gary Allen
5425		Medicaid Reimbursement & Outreach	Denise Lefevre
5463		Safety	Superintendent
5500		ADA (American Disabilities Act)	Corey Thompson
5561		Capital Outlay Enrollment Growth	Corey Thompson
5601		Art Grant (BTSALP Beverly Sorenson) Yr18 172	Keri Greener
5610		Driver Ed	Gary Allen
5613	old name S	Corrections Institutions	Gerald Jackman
5637		DLI-Dual Language Immersion (Critical Languages)	Keri Greener
5641	old 5640-01	Early Intervention/OEK/Extended Day Kindergarten	Keri Greener
5645		Reading Difficulties Pilot (Teir 3) 125&172	Keri Greener
5655		Digital Teaching and Learning (Yr17-Yr19)	Keri Greener/Gary Allen
5674		Suicide Prevention	Gary Allen
5700	Fund 76	Northern Utah Curriculum Agent District	Keri Greener
5712		Summer Work Bee/Bear Bistro	Denise Lefevre
5800		E-Rate	Technology Director
5801		Ed Net	Technology Director
5805	old name K	Early Literacy Program	Keri Greener
5807	was 0002	TSSP-Teacher Salary Supplement Program	Michelle Westley
5808		State Capitol Field Trips	Michelle Westley
5810		Library Books & Supplies	Keri Greener/Gary Allen
5844		State Literacy Progm	Keri Greener
5876		Legislative - Educators Salary Adjustment	Rod Cook
5881		USTAR	Darrell Eddington
5884	5851	Teacher Supplies & Materials	Rod Cook
6047	6043	Perkins (Federal)	Darrell Eddington
6100		CTE - Agriculture Education (combined 6150 Summer Ag 10/	Darrell Eddington
6199		CTE - AG Vehicle Replacement	Darrell Eddington
6300		CTE - Health Science & Technology Education	Darrell Eddington
6400		CTE - Family & Consumer Sciences Education	Darrell Eddington
6500		CTE - Business Education (see comment)	Darrell Eddington
6600		CTE - Trade & Technical Education	Darrell Eddington
6700		CTE - Information Technology Education	Darrell Eddington
6800		CTE - Technology & Engineering Education	Darrell Eddington
6900		CTE Admin, Technical Student Orgs, Skill Certification Competency	Darrell Eddington
6901		CTE Technology, Life & Careers (TLC)	Darrell Eddington
6902		CTE Work Based Learning	Darrell Eddington
6903		CTE Comprehensive Guidance	Darrell Eddington
7350		TANFT Highly Qualified School Readiness	
7511		Title I	Keri Greener
7522		IDEA Preschool	Denise Lefevre
7548	7519	ESEA CH1 - Migrant Education	Lissa Jensen

Year 19 07/01/18 - 06/30/19
Program Numbers & Description

<u>Program</u>	<u>State</u>		
<u>Number</u>	<u>Prgm No.</u>	<u>Program Description</u>	<u>Director</u>
7551	7524	Idea-B - Handicapped (PL 101-476)	Denise Lefevre
7860	old 7626 Title II	Title 2A, Formula & Improving Teacher Quality	Keri Greener
7880	old 7504 Title III	Title III-English Language Acq (ESL Coordinators)	Darrell Eddington
7905		4A Student Support & Academic Enrichment	Keri Greener
8000		Child Nutrition	Amy Woolsey
9300		Administration	Superintendent
9600		Building Maintenance and Utilities	Corey Thompson
9650		Cenergistics	Corey Thompson
9670		Technology Maintenance	Technology Director
9700		Construction Program (Bond)	Corey Thompson
9999		Carryover Elimination	Rod Cook

Example					
Fund Location	Year	Program	Function	Object	
(10)	(500)	(9)	(0050)	(1000)	(610)

FUND CODES

Fund Classifications

Governmental Fund Types

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

Proprietary Fund Types

- 49 School Food Services Fund
- 50 Building Fund

Fiduciary Fund Types

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

Account Groups

- 80 General Fixed Assets
- 90 General Long Term Debt

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

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

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

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

FUNCTION CODES

Function Classifications

1000 General Instruction (work directly with students)

2000 Supporting Services

2100 Support Services - Student Well Being

2200 Support Services - Instructional Staff Asst.

2300 Support Services - General District Admin.

2400 Support Services - School Administration

2500 Support Services - Business

2570 Support Services - Personnel

2600 Operation & Maintenance of Plant Services

2700 Student Transportation Services

3000 Operation of Non-Instructional Services

3100 Food Services

3200 Other Non-Instructional

3300 Community Recreation Services

3310 Community Recreation Natatoriums

3320 Community Recreation Other

3700 Agency funds

4000 Facilities & Acquisition & Construction Services

5000 Debt Service

5100 Bond

OBJECT CODES

Object Classifications

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

170 Student Transportation Salaries

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

180 Operation & Maintenance Salaries

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

190 Other Classified Salaries

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

200 Employee Benefits

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

300 Purchased Professional & Technical Services

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

400 Purchased Property Services

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

500 Other Purchased Services

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

600 Supplies & Materials

610 Supplies - General

(Amounts paid for items of an expendable nature that are consumed, worn out, or deteriorated in use; or items that lose their identity through fabrication or incorporation into different or more complex units or substances are considered supply expenditures.)

620 Emergency Custodial Supplies

622 Oil

624 Motor Fuel

625 Electricity

626 Natural Gas

630 Food

636 Printing

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

641 Textbooks

(Expenditures for text material which are defined as including not only traditional hardbound printed volumes but also organized systems or learning packages which constitute the instructional vehicle for a given course, subject, or grade level or a significant portion of a given course, subject, or grade level.)

643 Consumable Textbooks

644 Library Books

(Expenditures for purchases of library books which are those books provided for enrichment, extension or study in depth. They may be general or specialized in nature. They are books purchased for general use and not primarily for use in certain classes, grades, or other particular student groups. They include reference sets and dictionaries, but not textbooks and periodicals.)

650 Periodicals

(Expenditures for periodicals and newspapers for general use. A periodical is a publication appearing at regular intervals of less than a year, continuing for an indefinite period.)

660 Audiovisual Materials

(Expenditures for those non-print items which with reasonable care and use may be expected to last for more than one year. This category includes such items as recorded tapes and discs, slides and transparencies, films and filmstrips, maps and globes, prints and photographs, models and mockups.)

670 Computer Software

675 Wiring

681 Lubricants

682 Tires and Tubes

683 Repair Parts for Buses & Other Vehicles

700 Property

710 Land & Improvements

720 Buildings

732 Busses

733 Furniture

734 Principals Tech

735 Vehicles

736 Principals Tech

737 Principals Tech

738 Equipment < \$500 or non-capitalized

739 Other Equipment > \$ 500 or capitalized

(Expenditures for the initial, additional, and replacement items of equipment, such as furniture, and fixtures and vehicle.)

800 Other Objects

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

900 Other Uses of Financial Resources

910	Principal
931	Lease Interest
999	Revenue Accounts Only

**BESD Board Financial
Budget Report**

		2016-17	2017-18	2018-19	2019-20
	Description	Actual	Actual	Revised	Preliminary
		11/6/17	3/27/2019		
1	GENERAL FUND (M&O) FUND (10)				
2					
3	REVENUE:		Certified	1.081	1.055
4	Local		Classified	1.055	1.045
5	Property	19,426,971	19,175,802	20,243,151	22,255,309
6	Tuitions/Trans	512,715	621,167	620,054	645,000
7	Inv Earnings	486,956	465,818	675,000	825,000
8	Indir. Costs-SL	357,036	651,211	650,000	680,000
9	Rental Fees	15,204	200,758	201,000	230,000
10	Other	859,522	737,334	625,000	790,000
11	State	53,844,903	57,614,897	65,174,647	68,736,133
12	Federal	4,806,614	3,804,814	4,004,814	4,010,000
13	Funds Avail/Assigned Balance			0	0
14	TOTAL M & O				
15	REVENUE	80,309,921	83,271,801	92,193,666	98,171,441
16	Beg Balance	1,414,893	3,138,181	2,717,347	1,542,056
17	Less:				
18	Ending Balance	3,138,181	2,717,347	1,542,056	790,220
19	TOTAL M & O FUNDS				
20	available	78,586,633	83,692,635	93,368,957	98,923,277
21					
22	EXPENDITURES:				
23	Instruction (1000)				
24	Salaries	31,179,001	33,721,094	40,326,634	42,449,599
25	Benefits	14,063,527	14,732,563	16,057,716	16,526,601
26	Purchased Serv.	2,349,767	1,801,781	2,630,000	2,630,000
27	Supplies/Texbooks	1,681,287	2,329,389	2,573,000	2,323,000
28	Equip/ETI/Prog	311,951	154,628	1,022,927	1,572,927
29	Other	169,919	345,921	450,000	450,000
30	Total	49,755,452	53,085,376	63,060,277	65,952,127
31					
32	Student Services (2100)				
33	Salaries	1,579,192	1,739,118	1,886,436	3,189,715
34	Benefits	712,657	732,376	846,781	871,507
35	Other	14,234	337,188	340,000	350,000
36	Total	2,306,083	2,808,682	3,073,217	4,411,222
37					
38	Instructional Staff (2200)				
39	Salaries	1,003,046	1,152,173	1,248,171	1,316,821
40	Benefits	397,389	398,809	456,689	470,024
41	Other	139,081	409,721	410,000	450,000
42	Total	1,539,516	1,960,703	2,114,860	2,236,845
43	District Administration (2300)				
44	Salaries	242,358	314,738	308,686	339,554
45	Benefits	135,071	146,144	170,286	175,258
46	Purch Services	288,586	183,880	178,000	178,000
47	Liability Insurance	107,481	120,259	205,000	225,000
48	Supplies	25,542	29,989	30,000	30,000
49	Other	24,430	24,793	24,000	24,000
50	Total	823,468	819,803	915,972	971,812
51	School Administration (2400)				
52	Salaries	3,090,443	3,386,386	3,503,911	3,854,303

**BESD Board Financial
Budget Report**

		2016-17	2017-18	2018-19	2019-20
	Description	Actual	Actual	Revised	Preliminary
		11/6/17	3/27/2019		
53	Benefits	1,336,580	1,416,491	1,594,916	1,641,487
54	Prof Serv/Travel	86,863	89,427	88,000	88,000
55	Other	10,035	11,047	15,000	15,000
56	Total	4,523,921	4,903,351	5,201,827	5,598,790
57					
58	Business & Support (2500)				
59	Salaries	1,254,604	486,353	1,497,490	1,629,877
60	Benefits	537,045	235,740	565,979	582,505
61	Contract Services	127,789	94,099	159,665	159,665
62	Other	64,872	51,093	99,000	99,000
63	Total	1,984,310	867,285	2,322,134	2,471,048
64					
65	Operation & Maintenance (2600)				
66	Salaries	2,765,611	3,970,547	3,339,563	3,489,843
67	Benefits	1,282,468	1,664,382	1,530,272	1,574,956
68	Electricity	884,434	950,439	940,404	959,212
69	Purchased Service	650,870	740,234	600,222	620,000
70	Telephone	116,795	131,594	155,000	162,750
71	Natural Gas	450,351	525,393	508,750	513,838
72	Prop Insurance	209,110	210,329	210,329	210,329
73	Repair	231,577	212,609	310,000	310,000
74	Supplies	629,836	663,273	660,300	660,300
75	Other	2,934	852	2,500	2,500
76	Total	7,223,986	9,069,652	8,257,339	8,503,727
77	Transportation (2700)				
78	Salaries	2,227,526	2,387,589	2,554,022	2,706,953
79	Benefits	727,932	732,427	792,632	815,777
80	Purch Serv	274,986	254,243	254,054	254,054
81	Fuel	451,969	540,500	567,930	567,930
82	Supplies	335,799	346,086	357,565	357,565
83	Other/Veh Charges	4,147	661	12,000	12,000
84	Total	4,022,359	4,261,506	4,538,204	4,714,280
85	Non K-12 Services (3200)				
86	Salary	1,390,980	1,412,806	1,690,576	1,783,558
87	Benefits	525,451	556,766	609,555	627,354
88	Purchased Services	44,977	52,222	40,500	40,500
89	Other	173,987	199,485	180,486	180,486
90	Total	2,135,395	2,221,279	2,521,117	2,631,898
91	Community Services (3300)				
92	Salary	484,488	389,610	594,550	627,250
93	Benefits	140,871	143,775	165,000	169,818
94	Purchased Serv	29,851	24,281	317,727	347,727
95	Supplies/Util	170,595	56,616	168,872	168,872
96	Property	4,473	68,147	87,105	87,105
97	Other Objects	32,168	30,951	30,756	30,756
98	Total	862,446	713,380	1,364,010	1,431,528
99	Interfund Trans				
100	Change Desig Fund Bal	3,409,697	2,981,618	0	0
101	Undist Reserv Add				
102	TOTAL EXPENDITURERS				
103	M & O	78,586,633	83,692,635	93,368,957	98,923,277
104	School Activity Fund (21)				

**BESD Board Financial
Budget Report**

	Description	2016-17 Actual 11/6/17	2017-18 Actual 3/27/2019	2018-19 Revised	2019-20 Preliminary
105					
106	REVENUE:				
107	School Deposits	3,868,989	3,916,242	4,400,000	4,400,000
108					
109	Other				
110	Total Revenue	3,868,989	3,916,242	4,400,000	4,400,000
111					
112	EXPENDITURES:				
113	Purch Services	814,776	679,005	902,150	902,150
114	Supplies	2,676,391	2,838,082	2,882,850	2,882,850
115	Desig/Other	184,021	52,038	290,000	290,000
116	Other	190,606	294,832	325,000	325,000
117	Total School Activity	3,865,794	3,863,957	4,400,000	4,400,000
118	DEBT SERVICE FUND (31)				
119					
120	REVENUE:				
121	Property Tax	6,137,459	3,829,296	4,104,882	4,310,126
122	Interest	87,299	108,833	105,750	105,750
123	Bonds				
124	Total	6,224,758	3,938,129	4,210,632	4,415,876
125	Begining Bal	9,190,290	7,980,507	5,562,798	5,696,268
126	LESS:				
127	Ending Balance	9,047,898	5,562,798	5,696,268	6,034,982
128	Funds Available	9,047,898	5,562,798	5,696,268	6,034,982
129	EXPENDITURE:				
130	Refund of Bonds	6,350,150	6,338,838	3,927,162	3,927,162
131	Bond Debt	17,000	17,000	150,000	150,000
132	Other Uses				
133	Total	6,367,150	6,355,838	4,077,162	4,077,162
134	CAPITAL OUTLAY FUND (32)				
135					
136	REVENUE:				
137	Property Tax	8,910,959	10,474,002	11,473,266	12,046,929
138	Interest	440,644	392,937	550,200	600,000
139	Other	166,581	134,749	168,000	168,000
140	State	113,423	133,668	76,795	76,795
141	Federal	0	89,410	0	0
142	Ins./Prop.Recry	333,150	254,381	180,000	180,000
143	Total Revenue	9,964,757	11,479,147	12,448,261	13,071,724
144	Bond Proceedes		0		
145	Other Sources/QZAB	320,714	0	345,580	345,580
146	Desig. Fund Bal	861,046	0		
147	TOTAL REVENUE CAPITAL				
148	OUTLAY	11,146,517	11,479,147	12,793,841	13,417,304
149	Beg. Balance	26,084,466	27,238,769	18,578,174	19,714,950
150	Less:				
151	Ending Balance	27,238,769	18,578,174	19,714,950	18,479,189
152	Capital Outlay Funds				
153	available	9,992,214	20,139,742	11,657,065	14,653,065
154	EXPENDITURES:				
155	Oper/Maint				
156					

**BESD Board Financial
Budget Report**

		2016-17	2017-18	2018-19	2019-20
	Description	Actual	Actual	Revised	Preliminary
		11/6/17	3/27/2019		
157	Purchased Services	30,344	33,956	40,500	55,000
158	Software	270,732	862,936	778,500	810,000
159	Land Improvement	1	0	1	1
160	Fielding	0	0	0	0
161	Buildings/ 5 yr	1,896,355	1,740,708	2,600,000	2,300,000
162	Vehicles	1,278,184	1,170,166	1,250,000	1,180,000
163	Furniture/Equip	2,168,110	1,259,131	924,998	1,424,998
164	Other Objects	32,879	1	1	1
165	Total Capital	5,676,605	5,066,898	5,594,000	5,770,000
166	Young Intermediate	586,122	3,042,787	2,200,000	300,000
167	West Elementary/Rec Center	5,215,477	1,819,176	25,000	8,000,000
168	Alternative High	3,644,007	5,850,660	555,000	6,000,000
169	Prop Purchase/Other Projects	227,762	359,379	600,000	400,000
170	HS Athletic Facilities	0	1,929,809	2,500,000	2,000,000
171	Total Construction	9,673,368	13,001,811	5,880,000	8,700,000
172	Desig. F Bal	-5,540,824	1,760,305	0	0
173	Bond Issue Fee/F50	183,065	310,728	183,065	183,065
174	TOTAL EXPENDITURES CAPITAL				
175	OUTLAY	9,992,214	20,139,742	11,657,065	14,653,065
176	SCHOOL FOOD SERVICE FUND (49)				
177					
178	REVENUE:				
179	Lunch Sales	1,207,123	1,285,062	1,465,086	1,611,586
180	Other Local	4,652	14,484	6,100	6,100
181	State	839,000	860,089	1,075,000	1,075,000
182	Federal	2,479,212	2,545,670	2,572,000	2,572,000
183	Other	26,952	0	0	0
184	TOTAL REVENUE SCHOOL				
185	FOODS	4,556,939	4,705,305	5,118,186	5,264,686
186	Beg. Balance	780,116	794,965	990,425	896,041
187	Less:				
188	Ending Balance	794,965	990,425	896,041	878,653
189	School Food Service Funds				
190	available	4,542,090	4,509,845	5,212,570	5,282,074
191	EXPENDITURES:				
192	Salaries	1,523,340	1,643,593	1,809,473	1,890,899
193	Benefits	545,403	571,708	619,097	637,175
194	Food/Supplies	2,184,436	1,923,773	2,394,000	2,394,000
195	Equipment	66,769	57,214	100,000	60,000
196	Other Costs	49,894	51,577	40,000	50,000
197	Dir/Indirect Costs	172,249	261,980	250,000	250,000
198	TOTAL EXPENDITURES SCHOOL				
199	FOODS	4,542,091	4,509,845	5,212,570	5,282,074
200	Foundation Fund (75)				
201					
202	REVENUE:				
203	Total Revenue	139,029	135,203	80,000	80,000
204	Available Revenue	139,029	135,203	80,000	80,000
205	EXPENDITURE:				
206	Expenses	159,922	123,457	80,000	80,000
207	Changes/Desg Fund Bal				
208	TOTAL EXPENDITURE	159,922	123,457	80,000	80,000

**BESD Board Financial
Budget Report**

		2016-17	2017-18	2018-19	2019-20
	Description	Actual	Actual	Revised	Preliminary
		11/6/17	3/27/2019		
209	Agency Fund (76)				
210					
211	REVENUE:				
212	Agent Services	332,960	22,238	121,000	121,000
213	State	0	0		
214	Federal				
215	Other	3,186	2,914	7,000	7,000
216	TOTAL REVENUE/BB				
217	AGENCY FUND	336,146	25,152	128,000	128,000
218	EXPENDITURE:				
219	Instruction	0	0		
220	NUCC	347,272	48,016	121,000	121,000
221	Other	3,376	3,226	7,000	7,000
222	Changes/Desg Fund Bal				
223	TOTAL EXPENDITURES				
224	AGENCY FUND	350,648	51,242	128,000	128,000
225					
226					
227					
228					
229	GRAND TOTAL FUNDS AVAILABLE				
230	ALL FUNDS	106,512,999	117,981,617	120,542,860	129,501,398
231	GRAND TOTAL EXPENDITURE				
232	ALL FUNDS	103,864,452	118,736,716	118,923,754	127,543,578

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

63	Total	Total	
64			
65	Operation & Maintenance (2600)	Operation and Maintenance	Facilities Operation and Maintenance
66	Salaries	Salaries	Director/Secretary/Maintenance and Custodial Personnel
67	Benefits	Benefits	Benefits/FICA/Retirement/H & A/Workers comp/Life Insurance
68	Electricity	Electricity	Electrical Costs
69	Purchased Service	Professional Services	IT Offsite/Weed Control/Asset Management Software/Water/Sewer
70	Telephone	Telephone	Telephone/Computer/Cellular Phone Lines
71	Natural Gas	Natural Gas	Natural Gas all Buildings
72	Prop Insurance	Property Insurance	Insurance for all District Property State Risk Management
73	Repair	Building and Equipment Repa	Building/Copiers/Musical Instrument/Printer Repair
74	Supplies	Supplies	Custodial/Glass repair/Emergency Maintenance/Building Repair Supplies
75	Other	Other	Property Tax/Computer and Maintenance Training and Professional Development
76	Total	Total	
77	Transportation (2700)	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	Noninstructional (3200)	Non K-12 Instructional Serv	Preschool/Adult Ed/Migrant Services/non K-12 services
86	Salary	Salaries	Preschool/Summer Band/Migrant
87	Benefits	Benefits	Benefits/FICA/Retirement/H & A/Workers comp/Life Insurance
88	Purchased Services	Professional Services	Auditor/Other Services
89	Other	Other	Supplies/Utilities/Equipment/Indirect Costs
90	Total	Total	
91	Community Services (3300)	Community Services	Natorium/Recreational Services/Athletics/Extra Curricular
92	Salary	Salaries	Natorium/ 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 fun	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	TOTAL EXPENDITURES		
103	M & O		Grand total Expenditures General Fund
104	School Activity Fund (21)	Header Fund description	
105			
106	REVENUE:	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	EXPENDITURES:	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	DEBT SERVICE FUND (31)		
119			
120	REVENUE:		
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 EXPENDITURE:		
130 Refund of Bonds	Payments of Bonds	
131 Bond Debt	Debt Payment	
132 Other Uses	Other costs	
133 Total	Total	
134 CAPITAL OUTLAY FUND (32)	Header Fund description	
135		
136 REVENUE:	Revenue Header	
137 Property Tax	Capital Outlay Combined Loc	Basic/Tax sales/Redemptions/10% of Basic
138 Interest	Interest	Interest Earnings on Balances
139 Other	Other	Other from locally collected funds
140 State	State	Capital Equalization Program
141 Federal	Federal	Special Federal Programs
142 Ins./Prop.Recovery	Insurance Property Recovery	Insurance payments/Surplus Property Sales
143 Total Revenue	Total Revenue	
144 Bond Proceeds	Bond Proceeds	Bond Proceeds used for Capital Building
145 Other Sources	Other	Donations
146 Desig. Fund Bal	Designated Fund Balance	Designated Fund Balance Transfer
147 TOTAL REVENUE CAPITAL	Total	
148 OUTLAY	Total Capital Outlay	
149 Beg. Balance	Beginning Balance	
150 Less:	Less	
151 Ending Balance	Ending Balance	
152 Capital Outlay Funds	Total	
153 available	Total Capital Outlay	Revenue plus beginning balance less ending balance
154 EXPENDITURES:	Expenditure Header	
155 Oper/Maint	Operation and Maintenance	Transfers for special projects General Fund
156 10% and Other	10% and Other	10% of Basic Expenses and Other Transfers
157 Purchased Services	Professional Services	Architect/Engineers/Asbestos Abatement
158 Software	Software	Software purchases
159 Land Improvement	Land Improvement	Sidewalks/Fences/Driveways
160 Fielding MBA	Fielding MBA payment	Municipal Building Authority Lease Payment
161 Buildings/ 5 yr	Five year plan	Building repairs/Roofs/Land Improvements
162 Vehicles	Vehicles	Busses and other Vehicles
163 Furniture/Equip	Capital Furniture and Equip	Classroom furniture and Equipment/Maintenance/Technology/Other Capital Equipment
164 Other Objects	Other	Miscellaneous other expenditures
165 Total Capital	Total	
166 Other Const	Other Construction	Besides High School Construction
167 High School Serv.	Professional Services	High School Architects/Engineers/Inspectors
168 High School Const.	High School Construction	Construction Charges Both High Schools
169 Prop Purchase	Property Purchases	Real Property Purchases
170 High School FFE	High School Furniture & Fix	Furniture/Fixtures/Equipment
171 Total Construction	Total Construction School	School District Construction Totals
172 Desig. F Bal	Designated Fund Balance	Designated Fund Balance Transfer
173 Budget Cuts	Budget Cuts	Budget Adjustments (2009 midyear)
174 TOTAL EXPENDITURES CAPITAL	Total	
175 OUTLAY	Header Fund description	
176 SCHOOL FOOD SERVICE FUND (49)		
177		
178 REVENUE:	Revenue Header	
179 Lunch Sales	Lunch Sales	Money collected for sales of Lunches
180 Other Local	Other Local	Interest/Alacart/Misc.
181 State	State	State Lunch Allocation
182 Federal	Federal	Federal National School Lunch Allocations
183 Other	Other	Other
184 TOTAL REVENUE SCHOOL	Total	
185 FOODS	Beginning Balance	Total School Foods Program Revenues
186 Beg. Balance	Less	
187 Less:	Ending Balance	
188 Ending Balance	Total	
189 School Food Service Funds	Funds Available	Revenue plus beginning balance less ending balance
190 available	Expenditure Header	
191 EXPENDITURES:	Salaries	School Lunch/Supervisor/ Clerks/Cooks/Secretarial Support
192 Salaries	Benefits	Benefits/FICA/Retirement/H & A/Workers comp/Life Insurance
193 Benefits	Food and Supplies	Food and Supplies for preparing and serving
194 Food/Supplies		

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