

Box Elder School District

960 South Main
Brigham City, Utah

Revised Budget
2019-2020

&

Tentative Budget
2020-2021

June 2020

Prepared May 19, 2020

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Box Elder School District
Budget Revision June 2019-20
Preliminary Adoption 2020-2021

Introductory Section

BOARD OF EDUCATION

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

ADMINISTRATION

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

Corey Thompson Director Facilities Management

Catherine Allen Coordinator of Student Services
Robert Gordon Director of Technology
Alison Williams Director of Applied Technology
Jeremy Young Director of Assessment

Keevin Nelsen Supervisor Transportation
Candace Parr Supervisor School Lunch

Executive Summary

Box Elder School District is an independent entity consolidated in 1907 for the purpose of public education. The school district is governed by a Board of Education that is elected by the public. The district boundaries cover all of Box Elder County in northwestern Utah, with the major cities being Brigham City and Tremonton City. The district serves approximately 11,900 Students.

Budget Presentation

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

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

Other Funds included in the budget are as follows:

(Primarily Fiduciary Funds)

75	Foundation Fund
76	Agency Fund

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

Budget Development

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

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

Revenue

Box Elder School District receives 54% of its total revenues from the state, 40% from local taxes and fees, 6% from the Federal Government. (2019 audited figures, All Funds) (See Exhibit I)

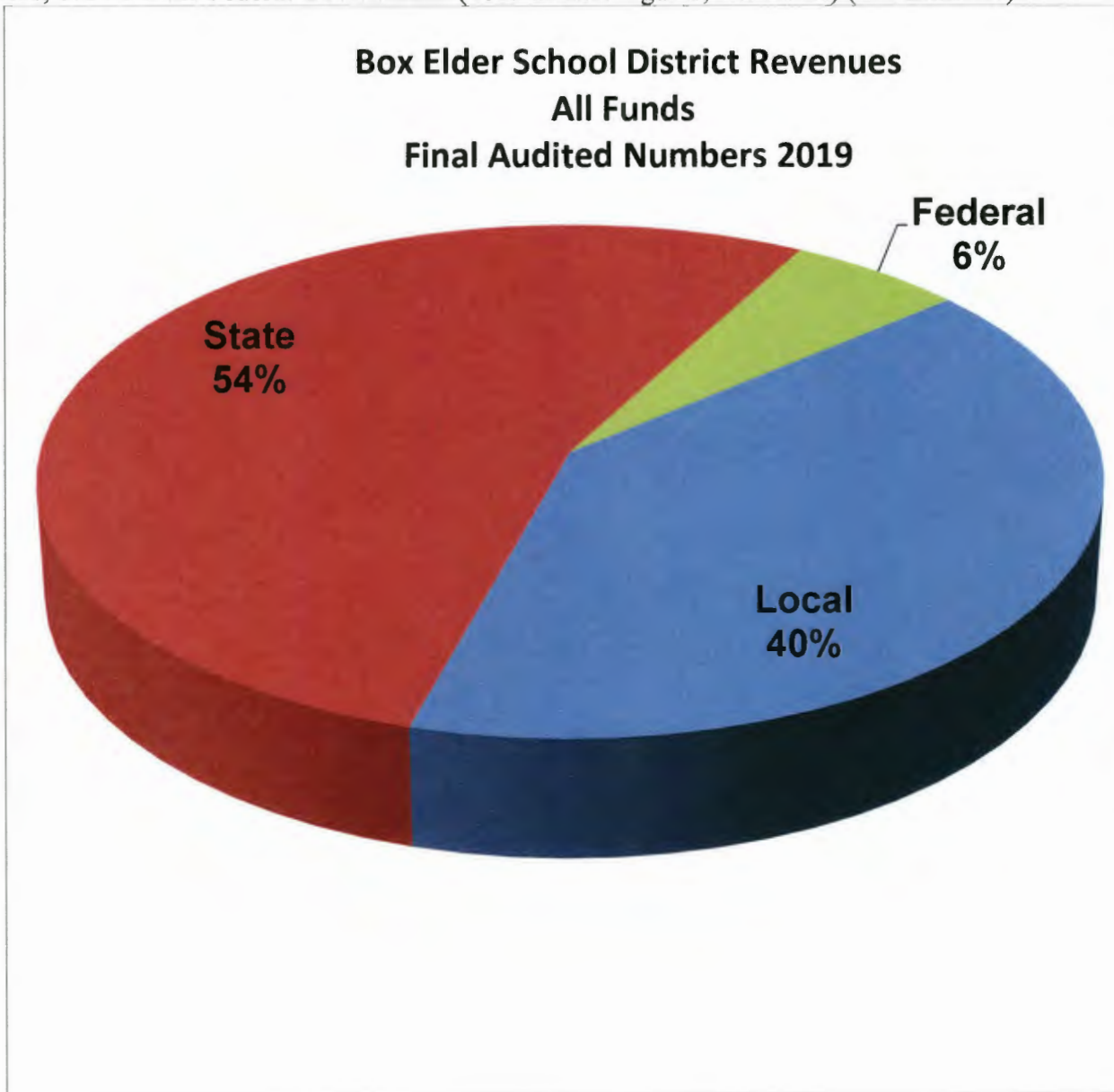


Exhibit I

This budget was prepared using \$3,532 per weighted pupil unit for the 2020-21 school year. This is the WPU for the previous year and may be adjusted with state budget cuts. Allocations from other sources are typically restricted in use for specific programs. Projected interest earnings will be budgeted at 2.5% for this school year.

Expenditures

Expenditures are largely committed to human resources for instruction and support in education. Salaries make up 48.90% of total spending, benefits 20.11 %, supplies 10.88 %, purchased services 10.58 %, property 2.51 %, and other including debt 7.02% (2019 audited figures, All Funds, See Exhibit II)

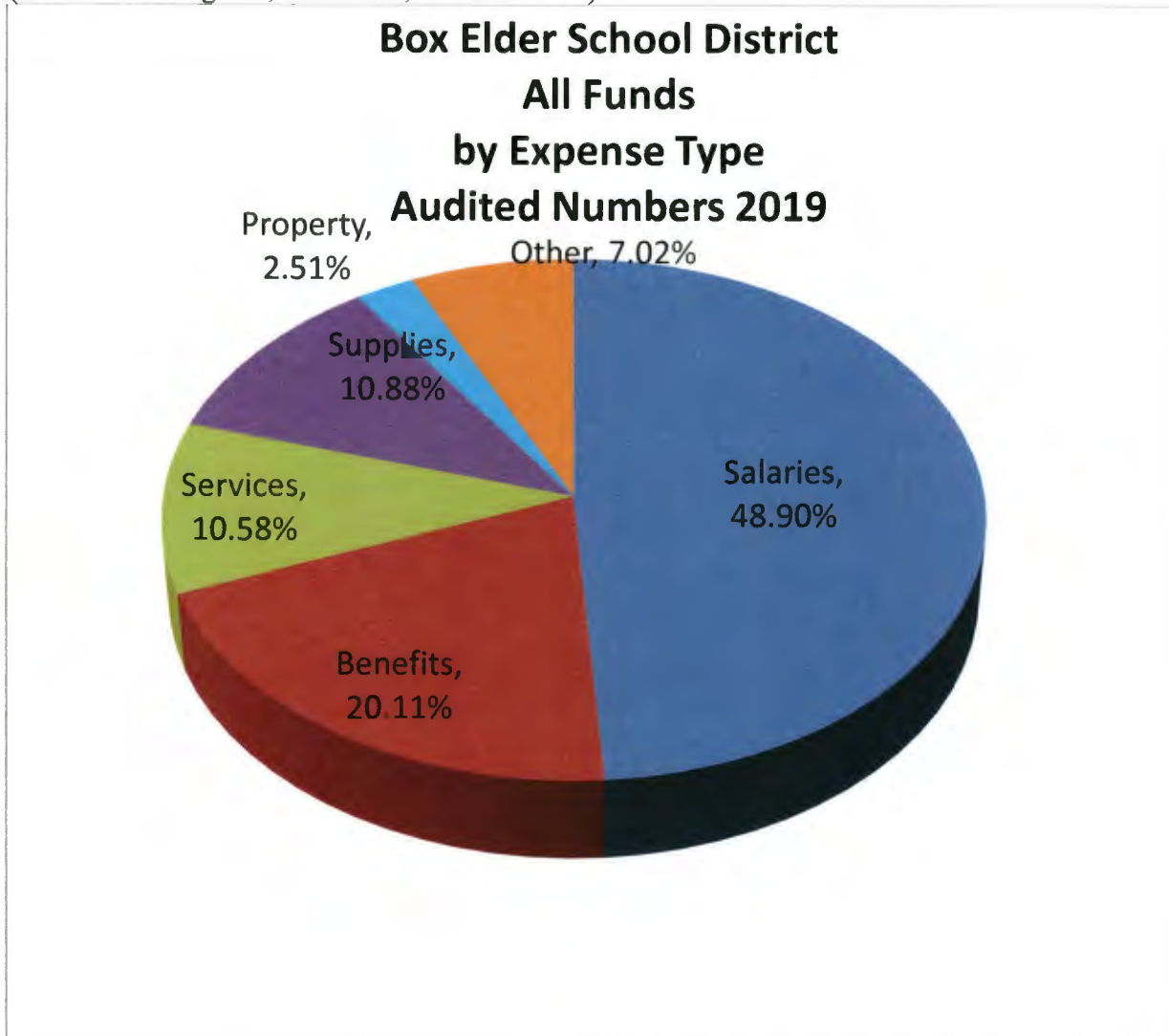


Exhibit II

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 44.3 million dollars in equalization money for the 2021 year, about \$7.9 million of which is local taxes. The district's enrollment has decreased from 11,400 students in the mid 1990's, to 10,500 in 2003; rebounding with a fall enrollment of 11,572 (October 1, 2016). The state fall enrollment estimate is 12,023 (October 1, 2020), which represents 1% growth over the fall enrollment of 11,914 (October 1, 2019). The budget for 2021 is built on 11,294 Weighted Pupil Units (WPU) with an increase of 94 WPU's from 2020 estimates. (Kindergarten students are counted at .55 of one WPU.) These estimates come from the Minimum School State Estimates April 2020. (USBE)

Property Taxes

The budget was built on a valuation of \$5.103 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 2020 was .007220 or \$7.22 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 \$397 in property taxes for schools. It is currently estimated that .0016 or \$1.60 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 .001661 from last year. This is part of the equalization formula for the Weighted Pupil Unit in Utah. Tax rates will be set when state figures become available using this budget as a guide.

Capital Projects

The budget for the 2020-21 year includes the cost to finish a new Alternative High School (Sunrise High School). Other capital costs will include preliminary work on an Elementary Replacement on the Bunderson Property. 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 2020-21

In 2020-21 the state increase in WPU funding is still unknown due to the economic stress caused by the Corona Virus shut down. The revenue budgeted is the same as the 2019-20 budget plus student growth. This budget includes a 0 % Cost of Living increase for certified staff and 0 % for Educational

Professional Support Staff with no step and lane increases for any employees. A Health and Accident Insurance decrease of 3% in insurance premiums is also factored in.

In the 2018-19 year the teacher's salary schedule was modified to be more competitive. In 2019-20 the administrator's salary schedule was modified to be more competitive with surrounding districts. A comparison study of Educational Professional Staff was completed and in keeping with a promise Administration made to make all employees competitive with surrounding districts some adjustments have been made to some ESP salary schedules and are included in this budget calculation.

Budget Highlights for the 2020-21 Fiscal Year

The budget presented includes the following items:

- Revenue from the state as outlined in the financial section plus federal and local revenue.
- Pickup of the district portion of retirement for employees in the old Utah State Contributory Retirement System.
- Cost of Living adjustments and step and lane increases for all qualifying employees has been put on hold until after the special session of the Legislature in June other compensation information is budgeted as outlined above.
- Budget adjustment will be made as more information is available
- The lease payment for the Municipal Building Authority subsidized QZAB (Qualified Zone Academy Bonds) for a portion of the Fielding Elementary School financing.
- No increase in the cost of utilities and fuel has been budgeted.

Utah Legislative Highlights

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

- WPU reimbursement increase to \$3,532 (0 % increase over last year)
- All programs have been budgeted with zero increase or growth when included in state estimates, if the programs are cut on a state level the district will need to decide how to handle the cut.

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. No budget from the CARES act has been included at this time as the requirements and funding are still not solidified.

Organizational Section

District Entity

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

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

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

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

The district serves a general population of 56,046 (2019) in 5,745 square miles. The district consists of twenty-two schools. The enrollment is 11,914 (fall of 2019). The five largest taxpayers in Box Elder County are: (2019 Property Tax Paid including RDA increments)

Taxpayer	Amount
(1) Ruby Pipeline, LLC	\$4,379,412
(2) PacifiCorp	\$3,463,730
(3) Proctor and Gamble	\$3,026,998
(4) Union Pacific Railroad	\$1,778,173
(5) Nucor Corporation	\$1,523,000

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

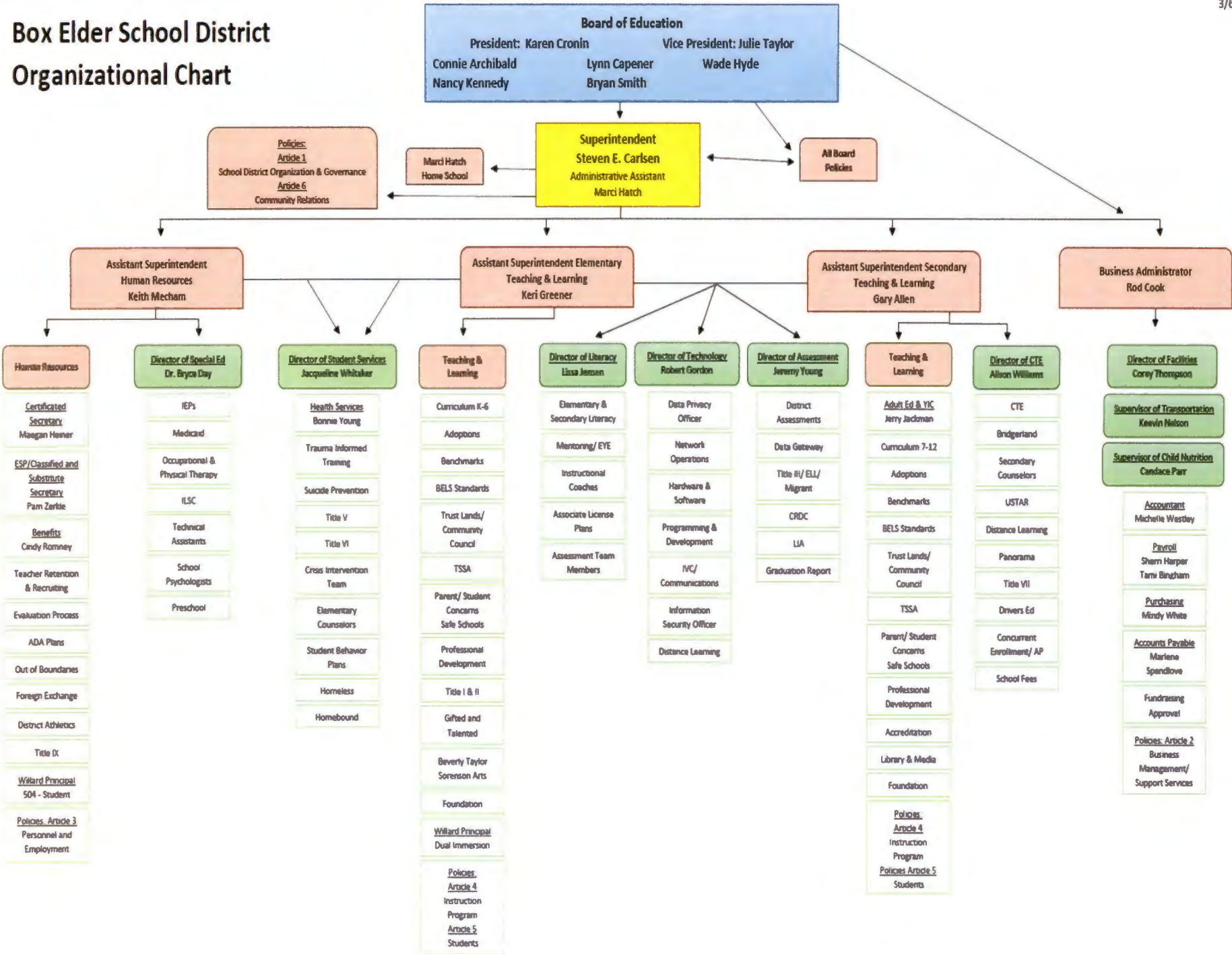
The district has three main fund categories: Governmental, Proprietary and Fiduciary Funds. Governmental Funds are the usual governmental services financed by taxes, including state and federal aid. Proprietary Funds are for business-type activities. This is the School Food Service Fund. Fiduciary Funds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

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

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

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

Box Elder School District Organizational Chart



MISSION STATEMENT

We ensure that all students learn at high levels.

VISION STATEMENTS:

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

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

FOCUS ON COLLABORATION

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

FOCUS ON RESULTS

- Collaborative teams will use the data from CFAs to monitor and respond to student learning and engage in conversations about which teaching practices elicited the best results.
- Evidence of student learning (BELS) will be collected in School City, Canvas, Google Classroom, Pinnacle and all state

required assessments.

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

FOCUS ON CULTURE

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

Values and Collective Commitments:

We value and commit to:

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

I. SIGNIFICANT LAWS AFFECTING THIS BUDGET

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

Effective 5/14/2019

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

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

Effective 5/14/2019

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

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

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

Effective 5/14/2019

53G-7-304. Undistributed reserve in local school board budget.

- (1) A local school board may adopt a budget with an undistributed reserve. The reserve may not exceed 5% of the maintenance and operation budget adopted by the local school board in accordance with a scale developed by the state board. The scale is based on the size of the school district's budget.
- (2) The local school board may appropriate all or a part of the undistributed reserve made to any expenditure classification in the maintenance and operation budget by written resolution adopted by a majority vote of the local school board setting forth the reasons for the appropriation. The local school board shall file a copy of the resolution with the state board and the state auditor.

- (3) The local school board may not use undistributed reserves in the negotiation or settlement of contract salaries for school district employees.

Effective 5/14/2019

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

- (1) As used in this section:
- (a) "Budget officer" means:
 - (i) for a school district, the school district's superintendent; or
 - (ii) for a charter school, an individual selected by the charter school governing board.
 - (b) "LEA governing board" means:
 - (i) for a school district, the local school board; or
 - (ii) for a charter school, the charter school governing board.
- (2) An LEA governing board may not make an appropriation in excess of its estimated expendable revenue, including undistributed reserves, for the following fiscal year.
- (3) An LEA governing board may reduce a budget appropriation at the LEA governing board's regular meeting if notice of the proposed action is given to all LEA governing board members and to the district superintendent or charter school executive director, as applicable, at least one week before the meeting.
- (4) For a school district, in determining the estimated expendable revenue, any existing deficits arising through excessive expenditures from former years are deducted from the estimated revenue for the ensuing year to the extent of at least 10% of the entire tax revenue of the district for the previous year.
- (5) For a school district, in the event of financial hardships, the local school board may deduct from the estimated expendable revenue for the ensuing year, by fund, at least 25% of the deficit amount.
- (6) For a school district, all estimated balances available for appropriations at the end of the fiscal year shall revert to the funds from which they were appropriated and shall be fund balances available for appropriation in the budget of the following year.
- (7) For a school district, an increase in an appropriation may not be made by the local school board unless the following steps are taken:
- (a) the local school board receives a written request from the district superintendent that sets forth the reasons for the proposed increase;
 - (b) notice of the request is published:
 - (i) in a newspaper of general circulation within the school district at least one week before the local school board meeting at which the request will be considered; and
 - (ii) in accordance with [Section 45-1-101](#), at least one week before the local school board meeting at which the request will be considered; and
 - (c) the local school board holds a public hearing on the request before the local school board's acting on the request.

effective 5/12/2020

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

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

Effective 5/14/2019

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

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

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

Effective

1/24/2018

53G-7-308. Emergency

expenditures.

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

Effective 5/14/2019

53G-7-309. Monthly budget reports.

- (1) As used in this section:
- (a) "Budget officer" means:
 - (i) for a school district, the school district's superintendent; or
 - (ii) for a charter school, an individual selected by the charter school governing board.
 - (b) "LEA governing board" means:
 - (i) for a school district, the local school board; or
 - (ii) for a charter school, the charter school governing board.
- (2) The business administrator or budget officer of an LEA governing board shall provide each LEA governing board member with a report, on a monthly basis, that includes the following information:
- (a) the amounts of all budget appropriations;
 - (b) the disbursements from the appropriations as of the date of the report; and
 - (c) the percentage of the disbursements as of the date of the report.
- (3) Within five days of providing the monthly report described in Subsection [\(2\)](#) to an LEA governing board, the business administrator or budget officer shall make a copy of the report available for public review.

II. BUDGET DEVELOPMENT AND ADMINISTRATION POLICIES

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

A. Operating Budget Policies

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

B. Capital Improvement Budget Policies

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

C. Debt Management Policies

- The district will confine long-term borrowing to capital projects and purchases of equipment as required by law.
- When the district finances capital projects by issuing bonds, it will pay back the bonds within a period not to exceed the expected useful life of the asset acquired.
- The district will try to keep the average maturity of general obligation bonds at or below twenty years.

- Total general-obligation debt will not exceed the legal bonding capacity.
- The district will not use long-term debt for current operations.
- The district will meet all debt service obligations when due.
- The district will retire tax and revenue anticipation debt annually.
- The district will maintain communication with bond rating agencies about its financial condition. The district will follow a policy of full disclosure in every financial report and official statement.
- The district will provide to the capital markets ongoing disclosure of annual financial information and material events that may affect the district's financial strength.

D. Revenue Estimation Policies

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

E. Fund Balance and Reserve Policy

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

F. Accounting, Auditing, and Financial Reporting Policies

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

G. Control Procedures

- While there is no known fraud prevention guarantee; the following procedures reviewed the school district's independent auditors, will assure that collusion and/or fraud have to take place in order for the district to lose money. These procedures will protect the district from some of the more common types of fraud. Other suggestions or input on protecting the school district funds are certainly welcome.
- All checks are cut through the regular accounts payable channels that include:
 1. The payable voucher with all documentation is submitted by end user to the school or location secretary.
 2. The principal reviews the request and approves the voucher by signing it.

3. The voucher is also reviewed and signed by the program director. All vouchers require the signature of two administrators.
 4. The accounts payable clerk then checks extensions, account number, invoice and receiving copy, as well as any documentation for the reimbursement.
 5. The check stock is blank and only available to the accounts payable clerk, and the bank information is coded at printing.
 6. The accounts payable clerk, 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 2021

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- 05/15/20	Budget Meetings with directors Final 2020 projected 2021
05/15/20	Completed budget requests due to business office
05/15/20	Priorities set by Box Elder Leadership Team
05/20/20	Administrative review of proposed budget
05/22/20	Preliminary Proposed Budget completed
05/27/20	Proposed Budget on file for public inspection

05/27/20	Advertise Budget Hearing
05/27/20	Preliminary Proposed Budget sent to the board
06/10/20	Budget Hearing, tentatively approve new budget and revise old budget. Accept needed changes when tax rates are available.
07/01/20	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)

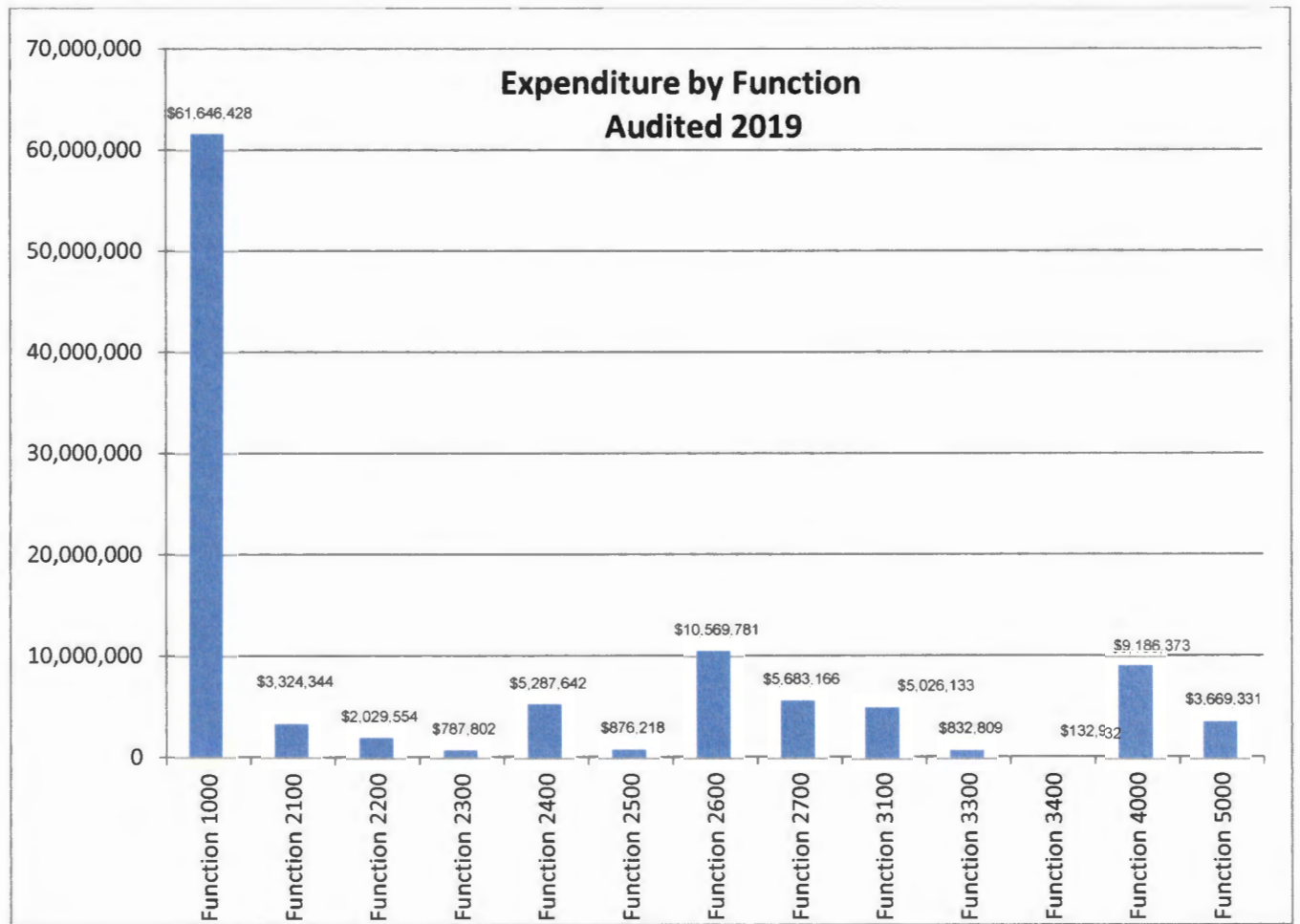


Exhibit IV

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 2017-18 actual, with 2018-19 actual, 2019-20 revised, and 2020-21 preliminary budgets. The School Board will be asked to approve both the revised budget for 2019-2020 and the preliminary for 2020-2021 at the budget hearing on June 10, 2020.
 - 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 not included in the budget because of a delay in state funding information due to Covid19.
 - Anticipated increases in utilities and fuel have also been included in the budget.
 - All benefit and pay cost increases are included with Health and Accident costs having decreased this year by 3%.
 - Increased one-time and program expenditures have not been added due to State delay.
 - Budgeted revenues have been built in with corresponding expenditures.
 - State revenue has been estimated using the best information available as of the May 6, 2020 from state estimates which are the same levels as 2019-20.
 - Local tax revenue was estimated to decrease slightly due to economic factors.

Financial Section

Box Elder School District

Summary of Budgets - All Governmental Fund Types

Fiscal Year 2020-21 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	37,882,714	22,255,309	4,522,405	11,105,000
Interest on investments	951,100	445,000	6,100	500,000
Sale of Food	1,395,000	0	1,395,000	0
Other local revenue	6,865,000	2,345,000	4,400,000	120,000
State of Utah	70,950,271	69,695,271	1,075,000	180,000
Federal government/Other	7,910,580	4,525,000	2,872,000	513,580
Total Revenues	125,954,665	99,265,580	14,270,505	12,418,580
Expenditures and Encumbrances:				
Instruction	71,735,698	67,660,698	4,075,000	
Counseling and child accounting	4,585,522	4,585,522		
Media Services and education supervision	2,341,917	2,341,917		
General district administration	1,386,923	1,186,923	200,000	
General school administration	5,598,790	5,598,790		
Accounting, personnel, purchasing, & IT services	1,121,354	1,121,354		
Operation and maintenance of school buildings	10,471,350	10,346,350	125,000	
Student transportation	5,940,295	5,940,295		
Child Nutrition Services	5,552,056		5,552,056	
Non-K12 Services	0	0		
Community services and building rentals	5,953,933	1,431,528	4,522,405	
Capital Outlay	12,745,000			12,745,000
Debt Service	4,077,162			4,077,162
Total Expenditures and Encumbrances	131,510,000	100,213,377	14,474,461	16,822,162
Net Total Expenditures and Encumbrances	(5,555,335)	(947,797)	(203,956)	(4,403,582)
Other Financing Sources (Uses)				
Bond sale proceeds				0
Other financing sources	124,000	0	124,000	0
Operating Transfer In/Out & (Uses)	0	0	0	0
Total Sources (Uses)	124,000	0	124,000	0
Excess (deficiency) of revenue and other sources (uses) over expenditures	(5,431,335)	(947,797)	(79,956)	(4,403,582)
Fund Balances Unreserved & Unassigned - July 1	\$ 21,537,272	\$ 500,644	\$ 1,129,527	\$ 19,907,101
Fund Balances Unreserved & Unassigned - June 30	\$ 16,105,937	\$ (447,153)	\$ 1,049,571	\$ 15,503,519

Financial Section

Box Elder School District

General Fund (Fund 10)

For Fiscal Year 2020-21 With Comparative Information for Years 2017-18 Through 2019-20

Fund Expenditures by Function

	2017-18 Actual	2018-19 Actual	2019-20 Revised
Revenues:			
Property taxes	19,175,802	21,244,343	22,279,801
Interest on investments	465,818	751,446	645,234
Other local revenue	2,210,471	1,928,281	2,603,072
State of Utah	57,614,897	62,996,950	69,225,000
Federal government	3,804,814	4,488,460	4,525,000
Total Revenues	83,271,802	91,409,480	99,278,107
Expenditures and Encumbrances:			
Instruction	55,306,655	61,646,428	67,810,698
Counseling and child accounting	2,808,682	3,324,344	4,585,522
Media services and educational supervision	1,960,704	2,029,554	2,236,845
General district administration	819,804	787,802	987,047
General school administration	4,903,351	5,287,642	5,598,790
Accounting and purchasing services	867,286	876,218	1,121,354
Operation and maintenance of school buildings	9,069,652	10,569,781	10,331,628
Student transportation	4,261,506	5,683,166	5,940,295
Non-K12 Services	0	0	0
Community Services	713,380	832,809	954,923
Total Expenditures and Encumbrances	80,711,020	91,037,744	99,567,102
Excess (deficiency) of revenues and other sources (uses) over expenditures	2,560,782	371,736	(288,995)
Other financing uses	(2,981,616)	(1,196,751)	0
Other financing sources	0	0	0
Other changes in reserved and designated fund balances	0	0	0
Fund Balances Unreserved & Undesignated - July 1	\$ 3,138,181	\$ 2,717,347	\$ 1,892,332
Fund Balances Unreserved & Undesignated - June 30	\$ 2,717,347	\$ 1,892,332	\$ 1,603,337

Financial Section

Box Elder School District

General Fund (Fund 10)

For Fiscal Year 2020-21 With Comparative Information for Years 2017-18 Through 2019-20

Fund Expenditures by Object

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Revised
Revenues:				
Property taxes	19,426,970	19,175,802	21,244,343	22,279,801
Interest on investments	486,956	465,818	751,446	645,234
Other local revenue	1,744,477	2,210,471	1,928,281	2,603,072
State of Utah	54,599,606	57,614,897	62,996,950	69,225,000
Federal government	4,051,913	3,804,814	4,488,460	4,525,000
Total Revenues	80,309,922	83,271,802	91,409,480	99,278,107
Expenditures and Encumbrances:				
Salaries	45,217,249	48,960,414	55,312,636	62,724,223
Employee benefits	19,858,989	20,759,474	22,903,286	23,672,378
Contract services - professional & educational	2,580,998	2,497,536	2,711,078	4,725,892
Maintenance & repairs (other)	605,079	684,986	540,569	541,000
Field trips, insurance, phone & travel	1,373,661	1,401,408	1,482,675	783,933
Supplies, textbooks & utilities	5,136,503	5,717,420	6,467,697	4,984,483
Equipment	145,589	231,323	1,172,546	1,400,000
Other	258,867	458,457	447,256	744,193
Total Expenditures and Encumbrances	75,176,935	80,711,018	91,037,743	99,576,102
Excess (deficiency) of revenues and other sources (uses) over expenditures	5,132,987	2,560,784	371,737	(297,995)
Other financing uses	(3,409,697)	(2,981,618)	(1,196,753)	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	\$ 2,717,347	\$ 1,892,331
Fund Balances Unreserved & Unassigned - June 30	\$ 3,138,181	\$ 2,717,347	\$ 1,892,331	\$ 1,594,336

Financial Section

General Fund (FD10) - Major Revenue Sources

For Fiscal Year 2020-21 With Comparative Information for Years 2017-18 Through 2019-

	2017-18 Actual	2018-19 Actual	2019-20 Revised
REVENUES:			
Local Sources			
Property taxes	19,175,802	21,244,343	22,279,801
Interest on investments	465,818	637,518	645,234
Other local revenue	2,210,471	2,043,383	2,603,072
Total Local Sources	21,852,091	23,925,244	25,528,107
State Sources			
Regular Basic School Programs:			
Regular School Program K-12	29,380,023	29,867,862	31,900,084
NEC EX Small Schools	790,226	768,376	795,272
Professional Staff Costs	3,369,331	3,527,129	3,560,632
Adm Costs/Foreign Exchange Students	16,555	0	0
Restricted Basic School Program/Adjustments		0	0
Special Education - Regular Program	4,260,050	4,433,952	4,676,183
Special Education - Self Contained	902,137	797,089	821,563
Special Education - Preschool	1,124,316	1,167,812	1,090,328
Ext. Year Program - Severly Handicapped	23,822	25,047	24,943
Spec Ed Intensive Services	93,251	121,147	119,327
Special Education - Minimum Schools	115,446	110,720	14,710
Vocational and Technical Education	2,065,133	2,029,375	2,171,076
Adult Ed High School Completion	363,607	127,661	142,412
Adult Ed Corrections	10,000	10,000	10,000
Class Size Reduction	2,403,383	2,485,365	2,615,335
Gifted and Talented	61,390	56,790	79,951
Advanced Placement	17,737	14,342	0
Concurrent Enrollment	114,328	127,286	129,290
Youth in Custody	608,652	930,248	367,074
Other State Sources of Revenue			
Enhance for Students at Risk	546,990	657,727	808,128
Flexible Allocation (WPU Distribution) SS&Retirement	140,555	1,306,416	139,541
Pupil Transportation	3,650,627	3,779,557	4,294,885
School Nurses	18,423	21,576	23,658
Teacher's Supplies	82,724	95,269	98,636
Voted Leeway	1,064,007	1,418,890	1,202,280
Board Leeway	702,576	3,079,435	2,923,497
Trust Land	1,177,514	1,350,703	1,505,057
Reading Difficulties	16,059	6,767	
Critical Language	56,000	58,000	90,500
Extended Day Kindergarten	142,417	148,770	147,742
Digital Teaching	166,115	381,533	361,455
Out of State Tuition Reimbursement	0	54,715	0
On-Line Testing/Elementary Arts/BTS	0	46,142	0
UPASS Assessment/TSSA	0	0	1,755,367
Driver Education	139,070	210,324	0
Safe/Drug/Suicide/CPR/Stat Cap FT		9,945	0
Teacher Salary Supplement	124,245	353,363	48,611
Extended Year Sped			

Financial Section

General Fund (FD10) - Major Revenue Sources

for Fiscal Year 2020-21 With Comparative Information for Years 2017-18 Through 2019-

	2017-18 Actual	2018-19 Actual	2019-20 Revised
Reading - State Literacy Program	278,822	269,659	274,461
Library Books Electronic Resources	16,810	16,292	16,292
Educator Salary Adjustments	2,871,831	3,038,311	3,231,981
USTAR Centers	45,200	45,200	45,200
Student Health and Counselor			208,268
Other State Revenue/Medicaid	655,525	48,154	3,531,261
Total State Revenues	57,614,897	62,996,949	69,225,000
General Fund Revenue			
Federal Sources			
Medicaid and Americorp	70,980	644,870	0
Adult Ed State Leadership		6,800	0
Perkins Formula (6043)	108,967	134,248	134,248
ATE Tech Prep/School to Work	0	0	41,462
JAVITS			
Title I (7511)	1,063,513	961,590	961,590
Fed NCLB Title I Migrant (7548)	37,603	41,037	41,037
Title II Math & Science (7626) NCLB	161,347	196,765	26,656
Special Education	2,129,730	2,192,279	2,192,279
English Language ELL	38,868	26,657	124,396
IDEA B Preschool (7522)	119,243	121,083	121,083
Forest Service	60,844	37,561	37,561
Other Federal Revenue	13,719	124,396	1,020,398
Total Federal Revenues	3,804,814	4,487,286	4,525,000
Total Revenue	83,271,802	91,409,479	99,278,107

Financial Section

Box Elder School District
General Fund (FD10) - Major Expenditures
For Fiscal Year 2020-21 With Comparative Information for Years 2017-18 Through 2019-20

	2017-18 Actual	2018-19 Actual	2019-20 Revised
EXPENDITURES:			
Instruction - Function 1000			
Salaries - Teachers	30,059,431	34,186,125	39,433,999
Salaries - Substitute Teachers	15,267	10,877	0
Salaries - Teacher Aides	4,932,539	5,289,112	5,445,590
Salaries - All Other	126,664	409,110	353,568
Total Salaries	35,133,901	39,895,224	45,233,157
Employee Benefits	15,289,329	16,917,807	17,153,955
Purchased Services	1,854,004	2,049,764	2,070,500
Supplies	1,042,670	1,947,796	1,630,159
Textbooks	740,989	285,746	872,927
Other	631,972	375,198	450,000
Total Supplies and Materials	19,558,964	21,576,311	22,177,541
Property (Instructional Equipment) & Ot	613,790	174,893	400,000
Total Expenditures - Instruction	55,306,655	61,646,428	67,810,698

Support Services/Child Accounting & Counseling - Function 2100

Salaries - Attend. & Social Work	515,051	551,499	680,852
Salaries - Guidance	867,065	1,156,726	2,082,098
Salaries - Health Services	111,725	135,545	183,388
Salaries - Psychologists	87,943	94,828	76,027
Salaries - Secretarial & Clerical	157,334	172,542	167,350
Salaries - All Other	0	0	0
Total Salaries	1,739,118	2,111,140	3,189,715
Employee Benefits	732,376	903,713	1,045,807
Purchased Services	324,639	286,089	205,807
Supplies	10,116	15,672	59,670
Property	2,174	7,341	68,994
Other Objects	259	389	15,529
Total Expenditures - Support Services/Child	2,808,682	3,324,344	4,585,522

Support Services/Media Services & Educational Supervision - Function 2200

Salaries - Supervisors & Directors	514,561	505,650	819,571
Salaries - Media Personnel	221,984	196,950	212,706
Salaries - Secretarial & Clerical	189,852	11,125	12,015
Salaries - Media Aides	225,776	252,342	272,529
Salaries - All Other	0	216,824	0
Total Salaries	1,152,173	1,182,891	1,316,821
Employee Benefits	398,809	430,723	470,024
Purchased Services	285,169	300,079	336,983
Supplies (except as below)	13,594	0	7,000
Library Books and Supplies	114,336	113,301	53,666
Periodicals	0	0	10,500

Financial Section

Box Elder School District
 General Fund (FD10) - Major Expenditures
 For Fiscal Year 2020-21 With Comparative Information for Years 2017-18 Through 2019-20

	2017-18 Actual	2018-19 Actual	2019-20 Revised
Audio Visual Materials	0	2,561	23,000
Property	-3,377	0	15,000
Other Objects	0	0	3,851
Total Expenditures - Support Services/Med	1,960,704	2,029,555	2,236,845

Support Services/General District Administration - Function 2300

Salaries - District Administration	175,011	164,940	224,905
Salaries - Supervisors	31,018	40,084	19,766
Salaries - Secretarial & Clerical	108,710	86,257	94,883
Salaries - All Other			
Total Salaries	314,739	291,281	339,554
Employee Benefits	146,144	143,547	175,258
Purchased Services	183,880	127,933	178,000
Liability Insurance	120,259	167,481	235,235
Supplies and Materials	29,989	32,544	35,000
Property	0	0	0
Other Objects	24,793	25,017	24,000
Total Expenditures - Sup. Serv./General Di	819,804	787,803	987,047

Support Services/General School Administration - Function 2400

Salaries - Principals and Assistants	2,227,925	2,364,592	2,461,547
Salaries - Secretarial & Clerical	1,158,461	1,287,286	1,392,756
Salaries - All Other			
Total Salaries	3,386,386	3,651,878	3,854,303
Employee Benefits	1,416,491	1,522,904	1,641,487
Purchased Services	89,427	101,735	88,000
Supplies and Materials			
Property			
Other Objects	11,047	11,125	15,000
Total Expenditures - Sup. Serv./General Sc	4,903,351	5,287,642	5,598,790

Financial Section

Box Elder School District
General Fund (FD10) - Major Expenditures
For Fiscal Year 2020-21 With Comparative Information for Years 2017-18 Through 2019-20

	2017-18 Actual	2018-19 Actual	2019-20 Revised
Support Services/Accounting & Purchasing Srvc - Function 2500			
Salaries	486,353	528,138	689,377
Employee Benefits	235,740	213,089	247,312
Purchased Services	94,099	122,098	159,665
Supplies and Materials	51,448	12,004	13,581
Property	0	0	1,419
Other Objects	-355	889	10,000
Total Expenditures - Sup. Serv./Acct & Pur	867,285	876,218	1,121,354
Operation & Maintenance of School Buildings - Function 2600			
Salaries	3,970,547	4,434,350	4,607,094
Employee Benefits	1,664,382	1,831,608	1,932,939
Purchased Services	1,294,766	1,277,379	1,404,556
Supplies and Materials	2,139,105	3,025,566	2,384,539
Property	577	0	0
Other Objects	274	878	2,500
Total Expenditures - Sup. Serv./Acct. & Pu	9,069,651	10,569,781	10,331,628
Support Services/Student Transportation Services - Function 2700			
Salaries - Secretarial & Clerical	47,786	57,645	62,230
Salaries - Supervisors	63,652	68,718	130,648
Salaries - Bus Drivers	2,018,033	2,260,184	2,392,994
Salaries - Mechanics	258,118	273,558	281,081
Total Salaries	2,387,589	2,660,105	2,866,953
Employee Benefits	732,427	779,128	835,777
Purchased Services	254,243	278,579	280,000
Supplies and Materials	886,586	975,547	946,565
Property	660	989,807	1,010,000
Other Objects	0	0	1,000
Total Expenditures - Sup. Serv./Student Tr	4,261,505	5,683,166	5,940,295
Non K-12 Activities - Function 3200			
	Function 1000		
Salaries	0	0	0
Employee benefits	0	0	0
Purchased Services	0	0	0
Other	0	0	0
Total Non-Instruction	0	0	0
Recreation Community Services/Natatoriums - Function 3300			
Salaries	389,610	557,632	627,250
Employee benefits	143,775	160,766	169,818
Contract services	24,281	23,186	47,727
Supplies, textbooks & utilities	56,616	56,961	68,872
Equipment	8,987	502	5,500
Other	3,071,729	33,760	35,756
	3,694,998	832,807	954,923
TOTAL EXPENDITURES	\$83,692,635	\$91,037,744	\$99,567,102

Financial Section

Box Elder School District
 Summary of Budgets - Special Revenue Funds (Fund 21,26,49)
 Fiscal Year 2020-21 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	1,395,000		0	1,395,000
Other local revenue	4,400,000	4,400,000	0	0
State of Utah	1,075,000			1,075,000
Federal government	2,872,000			2,872,000
Total Revenues	14,270,505	4,400,000	4,522,405	5,348,100
Expenditures and Encumbrances:				
Instruction	4,400,000	4,400,000		
Non-Instruction	10,074,461		4,522,405	5,552,056
Total Expenditures and Encumbrances	14,474,461	4,400,000	4,522,405	5,552,056
Net Total Expenditures and Encumbrances	(203,956)	0	0	(203,956)
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	\$1,129,527.00	\$ 722,776	\$ -	\$ 406,751
Fund Balances Unreserved & Unassigned - June 30	\$1,049,571.00	\$ 846,776	\$ -	\$ 202,795

Financial Section

Box Elder School District
School Activity Fund Budget (Fund 21)
 Fiscal Year 2020-21 Budget
Fund Expenditures by Function

	2017-18 Actual	2018-19 Actual	2019-20 Revised
<hr/>			
REVENUES:			
Local Sources			
Property taxes			
Tuition			
Other Local revenue	3,916,242	4,195,780	4,300,000
Total Local Sources	<u>3,916,242</u>	<u>4,195,780</u>	<u>4,300,000</u>
Expenditures and Encumbrances:			
Instruction (function 1000)			
Salaries			
Employee benefits	0	0	0
Contract services	679,005	524,832	565,000
Supplies, textbooks & utilities	2,838,083	3,330,213	3,319,253
Administrative	333,378	254,228	90,747
Other	13,491	63,475	325,000
Total Instruction	<u>3,863,957</u>	<u>4,172,748</u>	<u>4,300,000</u>
Total Expenditures and Encumbrances	<u>3,863,957</u>	<u>4,172,748</u>	<u>4,300,000</u>
Excess (deficiency) of revenues and other sources (uses) over expenditures	52,285	23,032	0
Other financing uses			
Other financing sources			
Other changes in Reserved and Designated Fund Balances			
Fund Balances Unreserved & Unassigned - July 1	<u>\$ 725,971</u>	<u>\$ 778,256</u>	<u>\$ 801,288</u>
Fund Balances Unreserved & Unassigned - June 30	<u>\$ 778,256</u>	<u>\$ 801,288</u>	<u>\$ 801,288</u>

Financial Section

Child Nutrition Fund Budget (Fund 49)

For Fiscal Year 2020-21 With Comparative Information for Years 2017-18 Through 2019-20

Fund Expenditures by Function

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Revised
REVENUES:				
Sale of Food	1,207,123	1,285,062	1,299,459	1,350,000
Other Local revenue	4,652	14,484	13,225	6,100
State of Utah	839,000	860,089	943,959	1,075,000
Federal Government	2,479,212	2,545,670	2,528,106	3,072,000
Inventory Adjustment	26,952			
Total Revenue	4,556,939	4,705,305	4,784,749	5,503,100
Expenditures:				
Salaries	1,523,340	1,643,593	1,764,966	2,190,899
Employee benefits	545,403	571,708	572,708	657,157
Cost of food	2,142,208	1,888,242	2,184,072	2,534,000
Contract services	49,894	51,120	53,919	25,000
Supplies & Materials	42,228	35,532	69,510	25,000
Equipment	66,769	57,213	101,112	60,000
Other	172,249	262,437	279,847	295,000
Total Expenditures	4,542,091	4,509,845	5,026,134	5,787,056
Excess (deficiency) of revenues and other sources (uses) over expenditures	14,848	195,460	(241,385)	(283,956)
Other financing sources	0	0	0	0
Other changes in Reserved and Designated Fund Balances		(74,238)	15,906	0
Fund Balances Unreserved & Unassigned - July 1	\$ 780,116	\$ 794,964	\$ 916,186	\$ 690,707
Fund Balances Unreserved & Unassigned - June 30	\$ 794,964	\$ 916,186	\$ 690,707	\$ 406,751

Financial Section

Box Elder School District

Summary of Budgets - All Capital & Debt Service Funds

Fiscal Year 2020-21 Budget

	All Capital & Debit Service Funds	Fund 32 Capital Outlay Fund	Fund 31 Debt Service Fund
Revenues:			
Property taxes	13,910,364	11,105,000	2,805,364
Interest on investments	605,750	500,000	105,750
Bond Refund/Other	168,000	168,000	0
State of Utah	120,000	120,000	0
Ins./Prop Recry/Federal	180,000	180,000	0
Other Funds	345,580	345,580	
Total Revenues	15,329,694	12,418,580	2,911,114
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	6,650,000	6,650,000	
Vehicles	1,180,000	1,180,000	
Furniture/Equipment	1,424,998	1,424,998	
Other Objects	1,135,002	1,135,002	
Total Expenditures	16,822,162	12,745,000	4,077,162
Excess revenue over (under) expenditures & encumbrances	(1,492,468)	(326,420)	(1,166,048)
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	(1,492,468)	(326,420)	(1,166,048)
Unreserved & Unassigned - July 1	\$ 19,907,101	\$ 14,210,833	\$ 5,696,268
Unreserved & Unassigned - June 30	\$ 18,414,633	\$ 13,884,413	\$ 4,530,220

Financial Section

Box Elder School District

Capital Outlay Fund Budget (Fund 32)

For Fiscal Year 2020-21 With Comparative Information for Years 2017-18 Through 2019-20

Fund Expenditures by Function

	2017-18 Actual	2018-19 Preliminary	2018-19 Actual	2019-20 Revised
REVENUES:				
Property taxes	10,474,002	11,473,266	11,183,675	11,983,675
Interest on investments	392,937	550,200	561,604	575,000
Bond Refund/Other	176,269	168,000	131,888	158,000
State of Utah	133,668	76,795	115,475	120,000
Ins./Prop Recry/Federal	89,410	90,000	79,837	95,000
Donations			97,135	345,580
Total Revenues	11,266,286	12,358,261	12,169,614	13,277,255
Expenditures and Encumbrances:				
Land Improvement				
Software	862,936	778,500	323,606	1,590,000
Purchased services	33,956	40,500	22,883	35,000
Building Maintenance	1,740,708	2,600,000	1,026,061	1,700,000
Construction	13,001,811	5,880,000	6,202,010	7,615,000
Vehicles	1,170,166	1,250,000	222,670	125,000
Furniture/Equipment	1,259,131	924,998	1,087,458	2,054,000
Other Objects (Land)	310,728	0	0	0
Vehicle charges/Other	0	0	301,684	325,000
Total Expenditures	18,379,436	11,473,998	9,186,372	13,444,000
Excess revenue over (under) expenditures & encumbrances	(7,113,150)	884,263	2,983,242	(166,745)
Other Financing Sources (Uses)	212,860	90,000	0	345,580
Changes in unreserved fund balance (Decrease)/increase in reserves	1,166,261	162,513	0	0
Excess of revenues and other sources over (under) Expenditures & encumbrances and	(5,734,029)	1,136,776	974,260	178,835
Unreserved & Unassigned - July 1	\$ 27,238,769	\$ 21,504,740	\$ 21,504,740	\$ 22,479,000
Unreserved & Unassigned - June 30	\$ 21,504,740	\$ 22,641,516	\$ 22,479,000	\$ 22,657,835

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
2019	11,981

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 2020-21 Preliminary

		Maintenance & Operation Fund	Funds 21,26,49 Special Fund	Funds 31 & 32 Capital and Bond Funds	Total All Funds
2007-08	Actual	\$ 64,052,133	\$ 9,842,760	\$ 5,700,000	\$ 79,594,893
2008-09	Actual	\$ 67,059,083	\$ 9,673,133	\$ 14,390,660	\$ 91,122,876
2009-10	Actual	\$ 52,505,658	\$ 7,399,267	\$ 19,004,073	\$ 78,908,998
2010-11	Actual	\$ 64,119,660	\$ 7,302,930	\$ 12,809,405	\$ 84,231,995
2011-12	Actual	\$ 62,221,409	\$ 7,063,738	\$ 16,703,922	\$ 85,989,069
2012-13	Actual	\$ 65,574,482	\$ 7,515,976	\$ 17,647,492	\$ 90,737,950
2013-14	Actual	\$ 68,635,137	\$ 7,807,612	\$ 17,279,470	\$ 93,722,219
2014-15	Actual	\$ 69,105,945	\$ 12,774,749	\$ 16,399,204	\$ 98,279,898
2015-16	Actual	\$ 79,675,047	\$ 12,628,296	\$ 14,771,932	\$ 107,075,275
2016-17	Actual	\$ 80,309,920	\$ 12,664,233	\$ 16,189,515	\$ 109,163,668
2017-18	Actual	\$ 83,271,801	\$ 12,559,676	\$ 15,204,413	\$ 111,035,890
2018-19	Actual	\$ 91,409,479	\$ 12,490,106	\$ 15,561,402	\$ 119,460,987
2019-20	Revised	\$ 99,278,107	\$ 14,325,505	\$ 16,355,114	\$ 129,958,726

Box Elder School District

Total Expenditures by Object (All Funds)

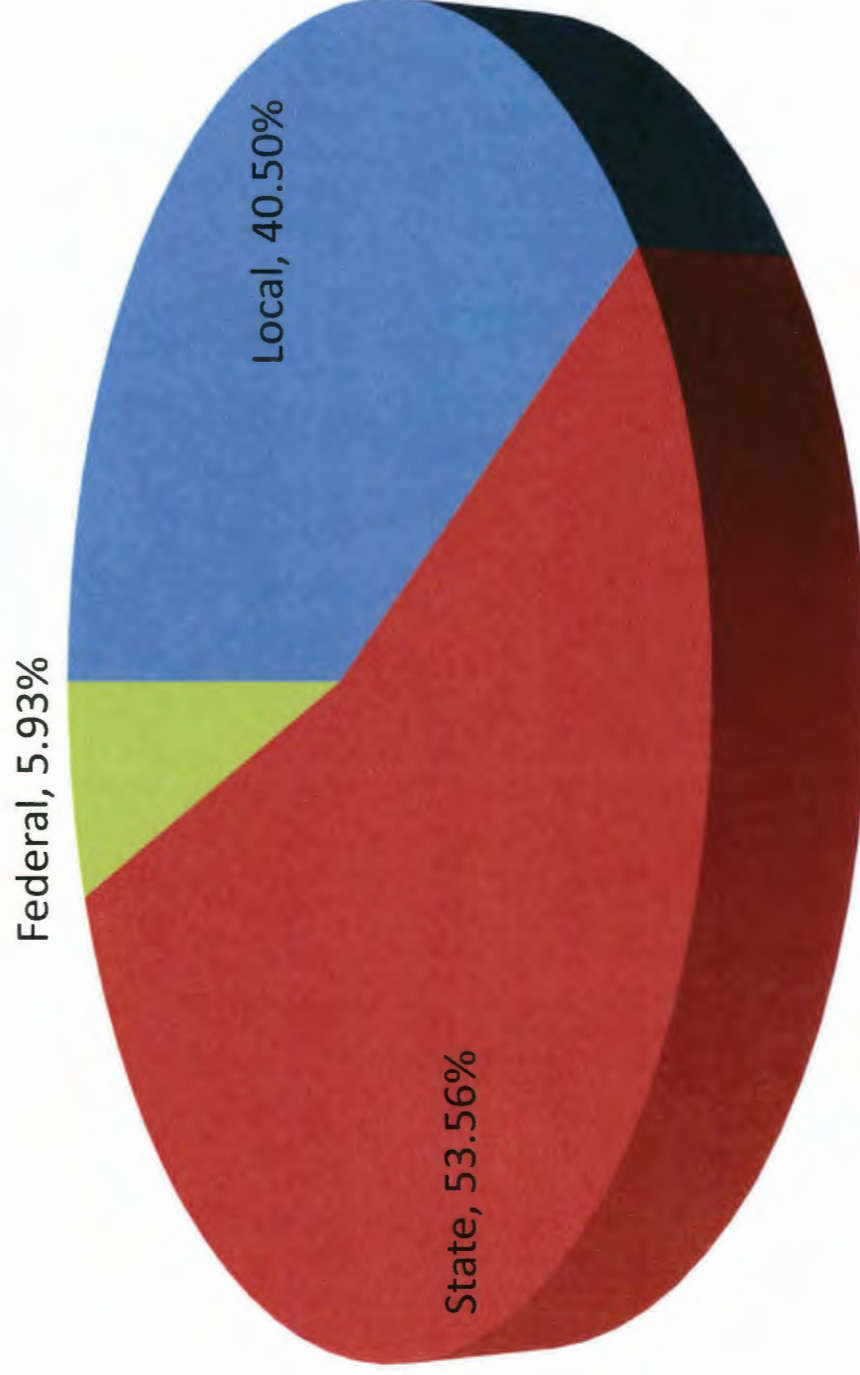
For all Fiscal Years 2007-2019 with Estimates for 2019-20 and 2020-21

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	<u>\$ 67,888,479</u>
2008 \$	41,242,922	\$ 17,075,621	\$ 6,870,187	\$ 8,083,380	\$ 2,868,094	\$ 3,793,072	<u>\$ 79,933,276</u>
2009 \$	43,371,704	\$ 16,945,557	\$ 33,238,720	\$ 8,451,073	\$ 5,610,232	\$ 3,715,112	<u>\$ 111,332,398</u>
2010 \$	41,647,036	\$ 17,015,946	\$ 3,387,919	\$ 7,031,989	\$ 26,264,559	\$ 14,527,312	<u>\$ 109,874,761</u>
2011 \$	41,898,448	\$ 16,981,085	\$ 20,717,984	\$ 8,233,147	\$ 4,002,963	\$ 8,136,026	<u>\$ 99,969,653</u>
2012 \$	41,826,235	\$ 17,581,512	\$ 16,640,953	\$ 8,099,547	\$ 3,439,237	\$ 6,937,898	<u>\$ 94,525,382</u>
2013 \$	41,453,014	\$ 18,020,195	\$ 10,912,051	\$ 8,964,526	\$ 3,449,375	\$ 8,093,642	<u>\$ 90,892,803</u>
2014 \$	41,417,797	\$ 18,720,639	\$ 11,772,878	\$ 8,486,613	\$ 3,157,341	\$ 7,574,396	<u>\$ 91,129,664</u>
2015 \$	42,580,017	\$ 19,167,773	\$ 8,895,742	\$ 10,203,700	\$ 2,780,700	\$ 40,480,808	<u>\$ 124,108,740</u>
2016 \$	44,108,607	\$ 19,583,639	\$ 11,875,265	\$ 9,851,893	\$ 3,576,656	\$ 11,403,555	<u>\$ 100,399,615</u>
2017 \$	46,740,590	\$ 20,404,392	\$ 16,556,315	\$ 10,571,976	\$ 4,482,476	\$ 10,833,722	<u>\$ 109,589,471</u>
2018 \$	50,604,008	\$ 21,331,182	\$ 19,673,137	\$ 11,608,809	\$ 3,356,956	\$ 11,491,838	<u>\$ 118,065,930</u>
2019 \$	57,077,602	\$ 23,475,994	\$ 12,346,242	\$ 12,705,478	\$ 2,932,136	\$ 8,197,386	<u>\$ 116,734,838</u>
2020 \$	64,915,122	\$ 24,329,535	\$ 5,201,825	\$ 10,554,053	\$ 12,249,500	\$ 9,872,524	<u>\$ 127,122,559</u>
2021 \$	63,376,223	\$ 23,876,715	\$ 5,277,206	\$ 9,190,799	\$ 12,277,103	\$ 13,181,549	<u>\$ 127,179,595</u>

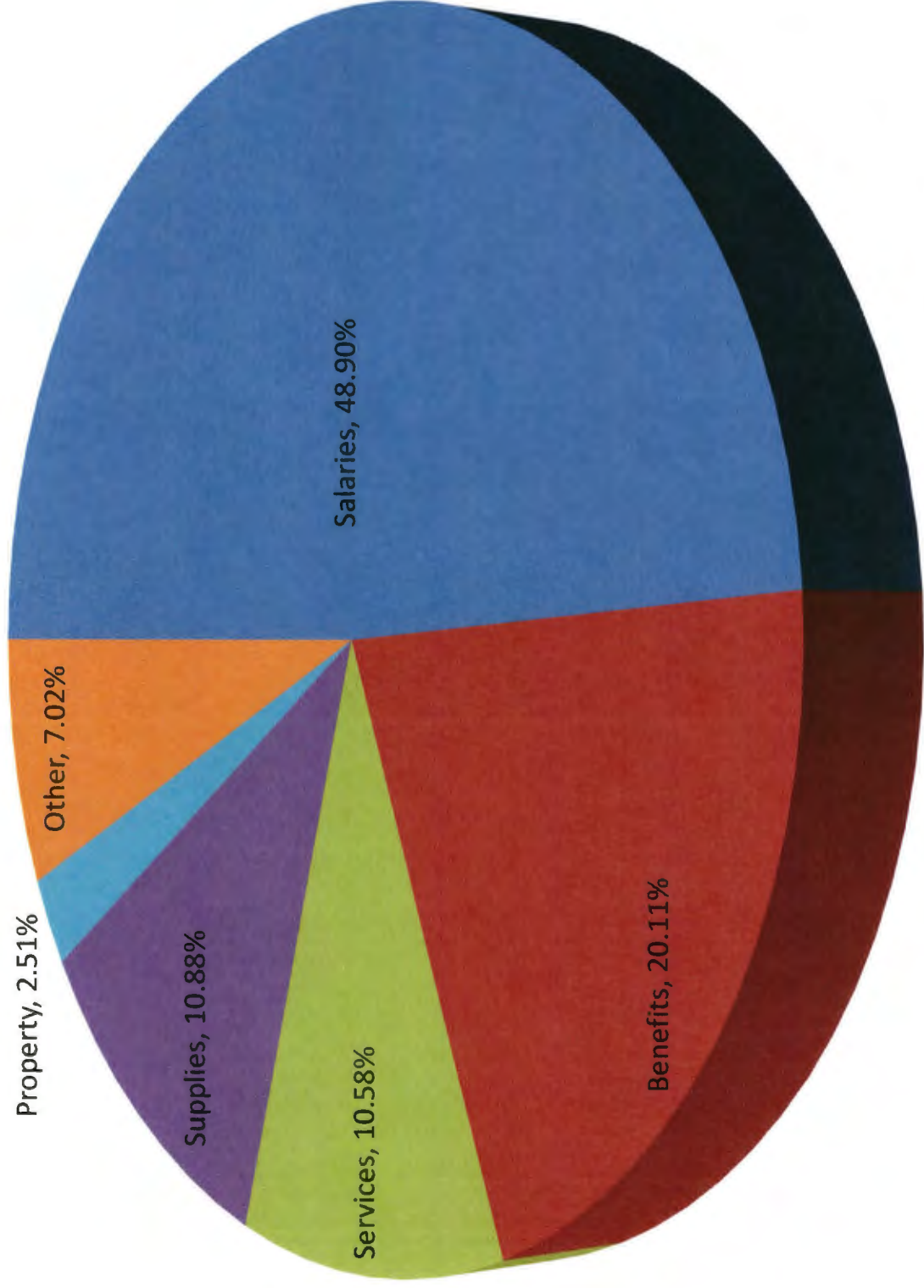
All Revenue

Box Elder School District Revenues

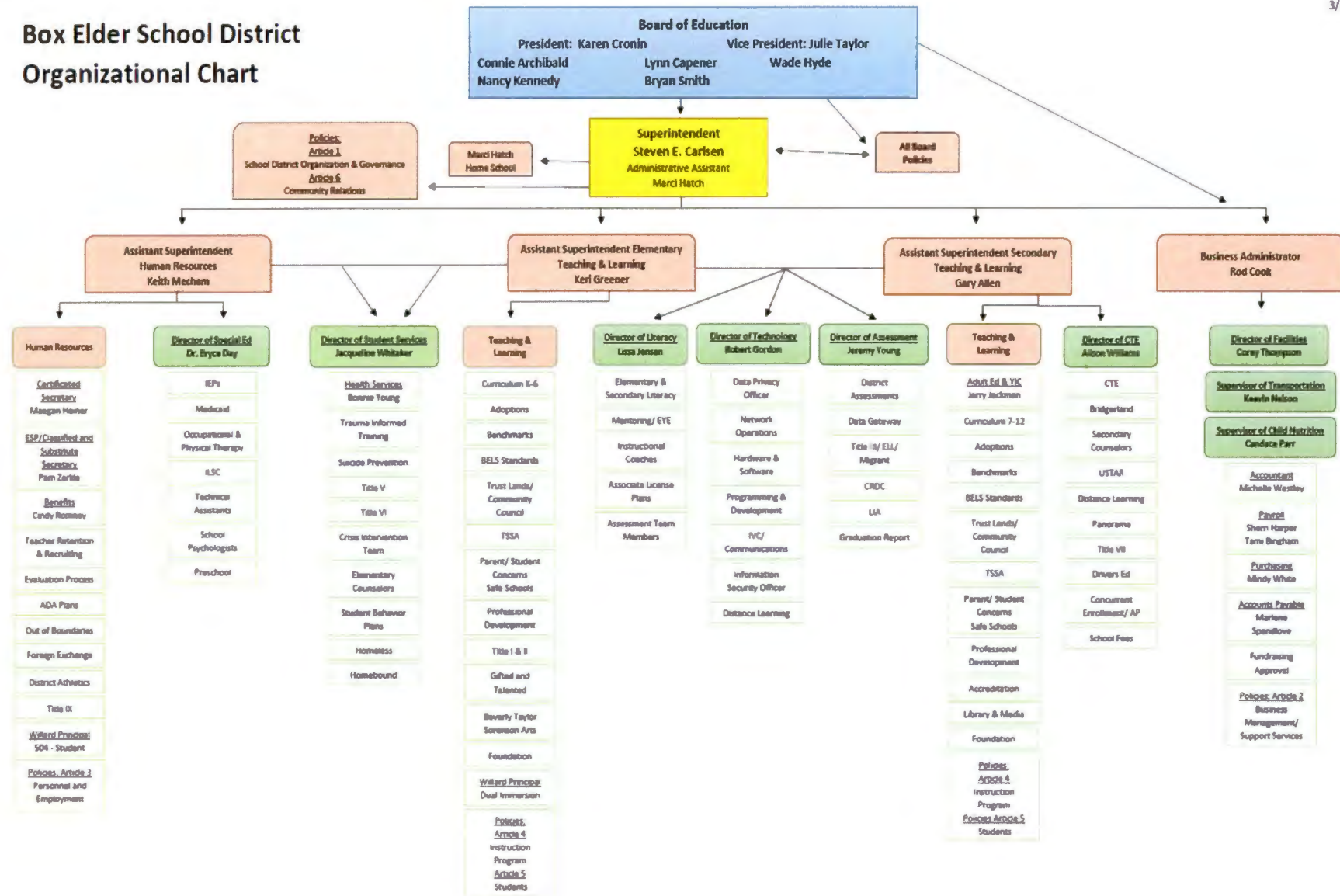
Final Audited 2019



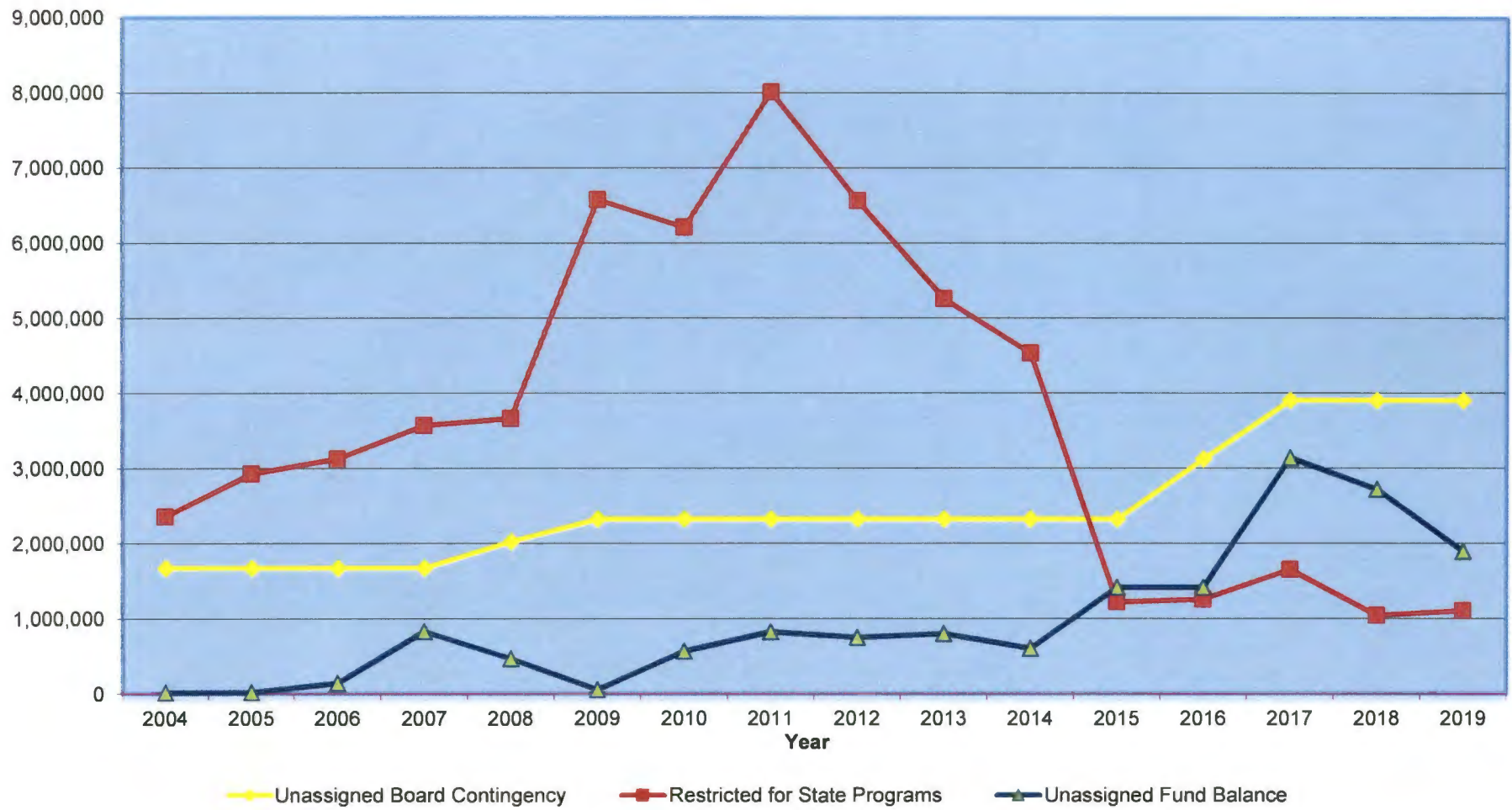
**Box Elder School District
Expense Type
Audited 2019**



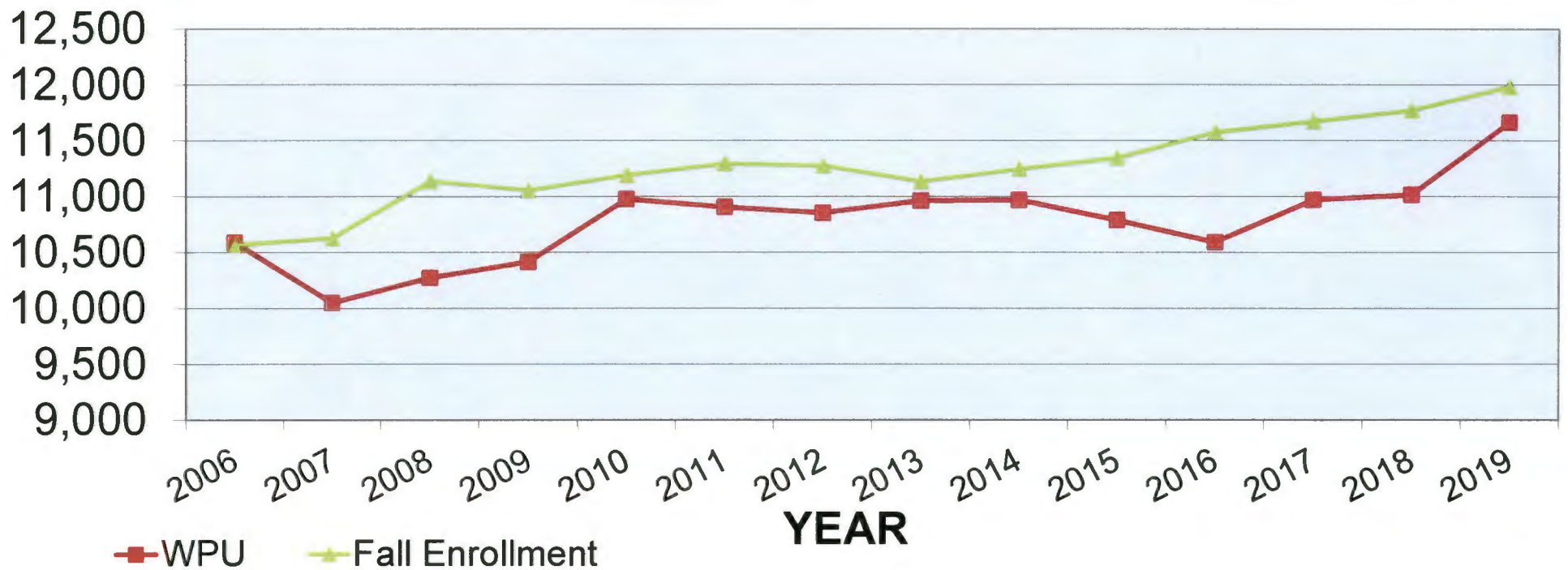
Box Elder School District Organizational Chart



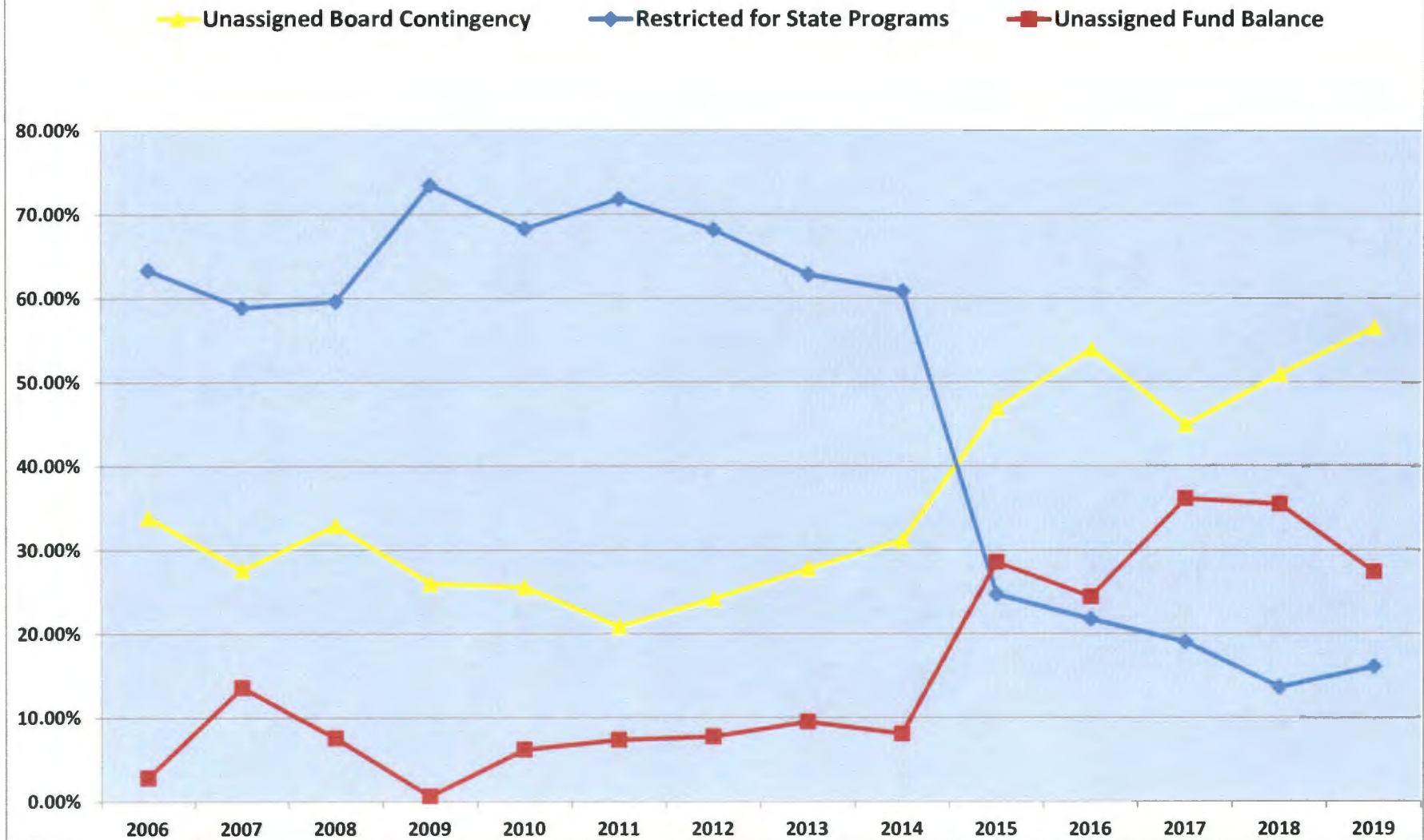
Reserves General Fund in Dollars



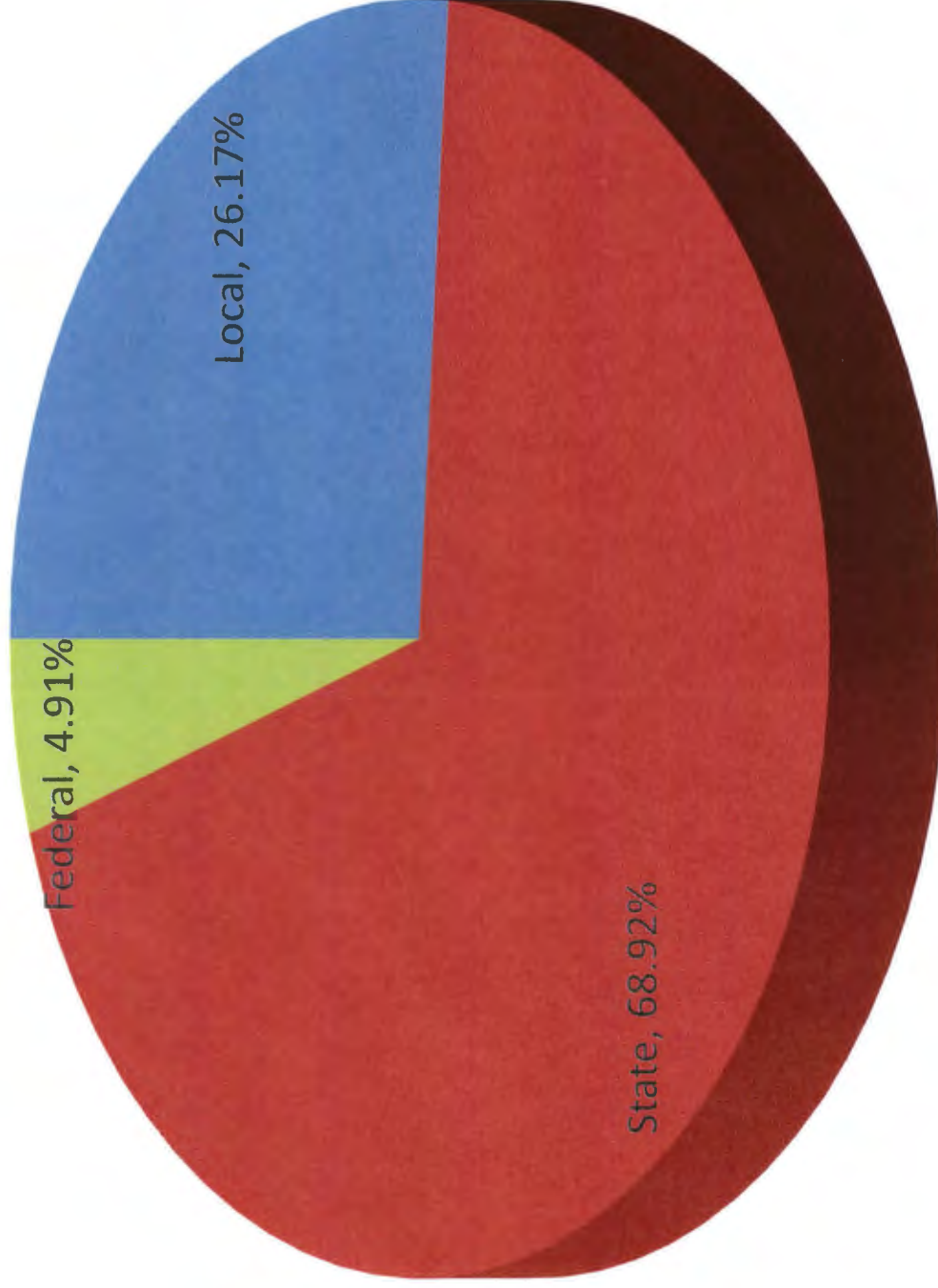
Average Daily Membership and Fall Enrollment



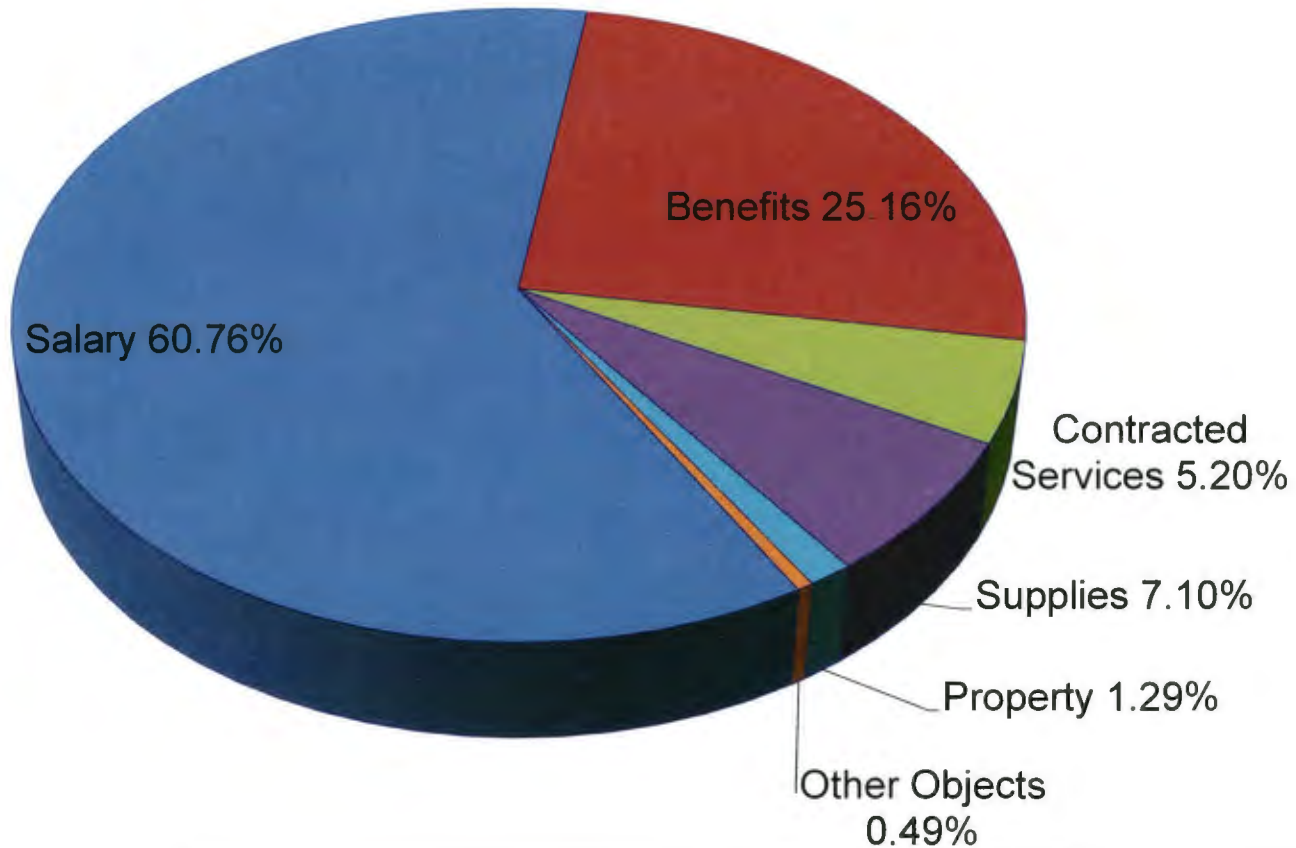
General Fund Balances as a percent of Total Fund Balances through FY 2019



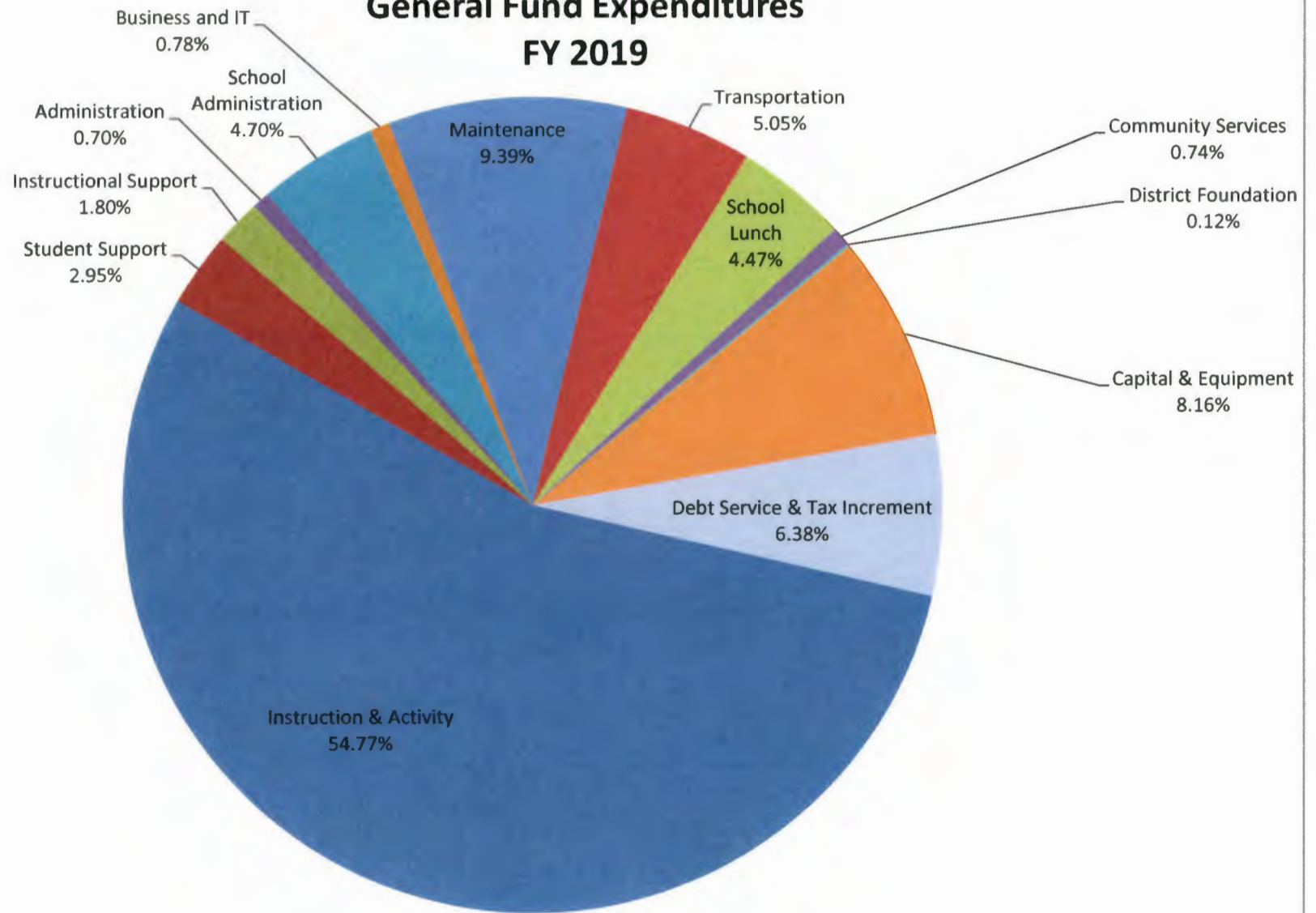
General Fund Revenue 2019



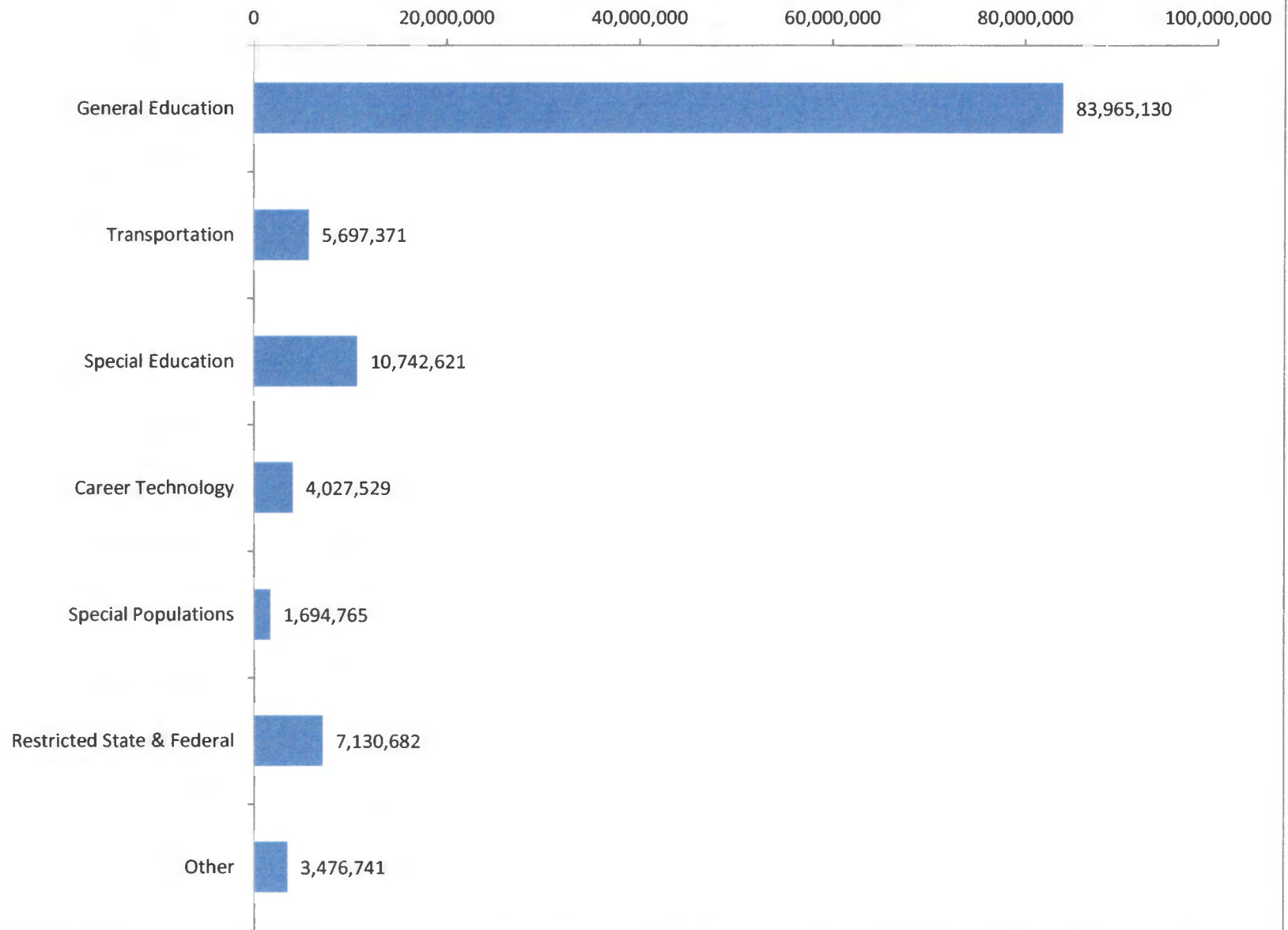
Category Expenditure General Fund FY 2018



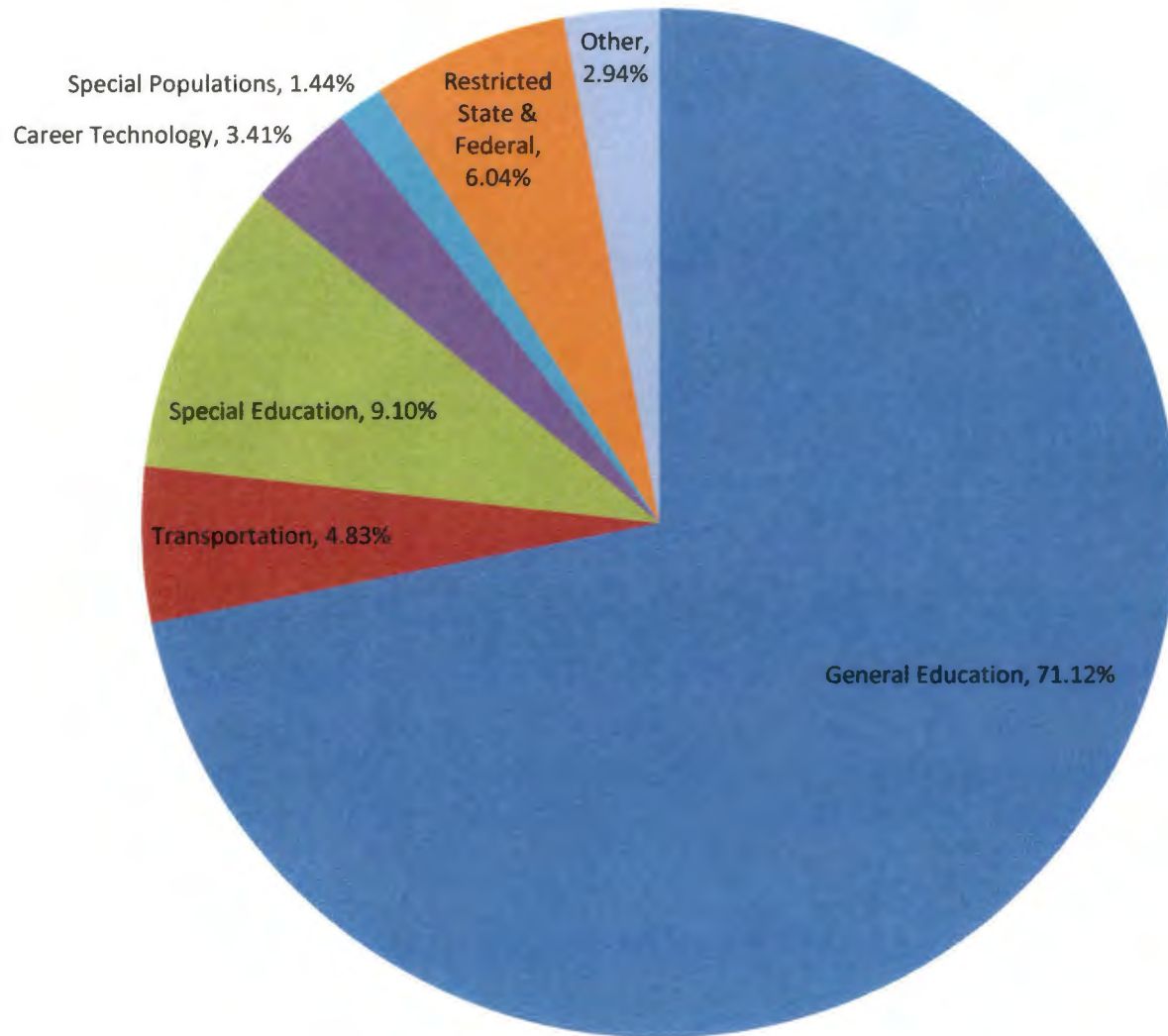
Function Breakdown General Fund Expenditures FY 2019

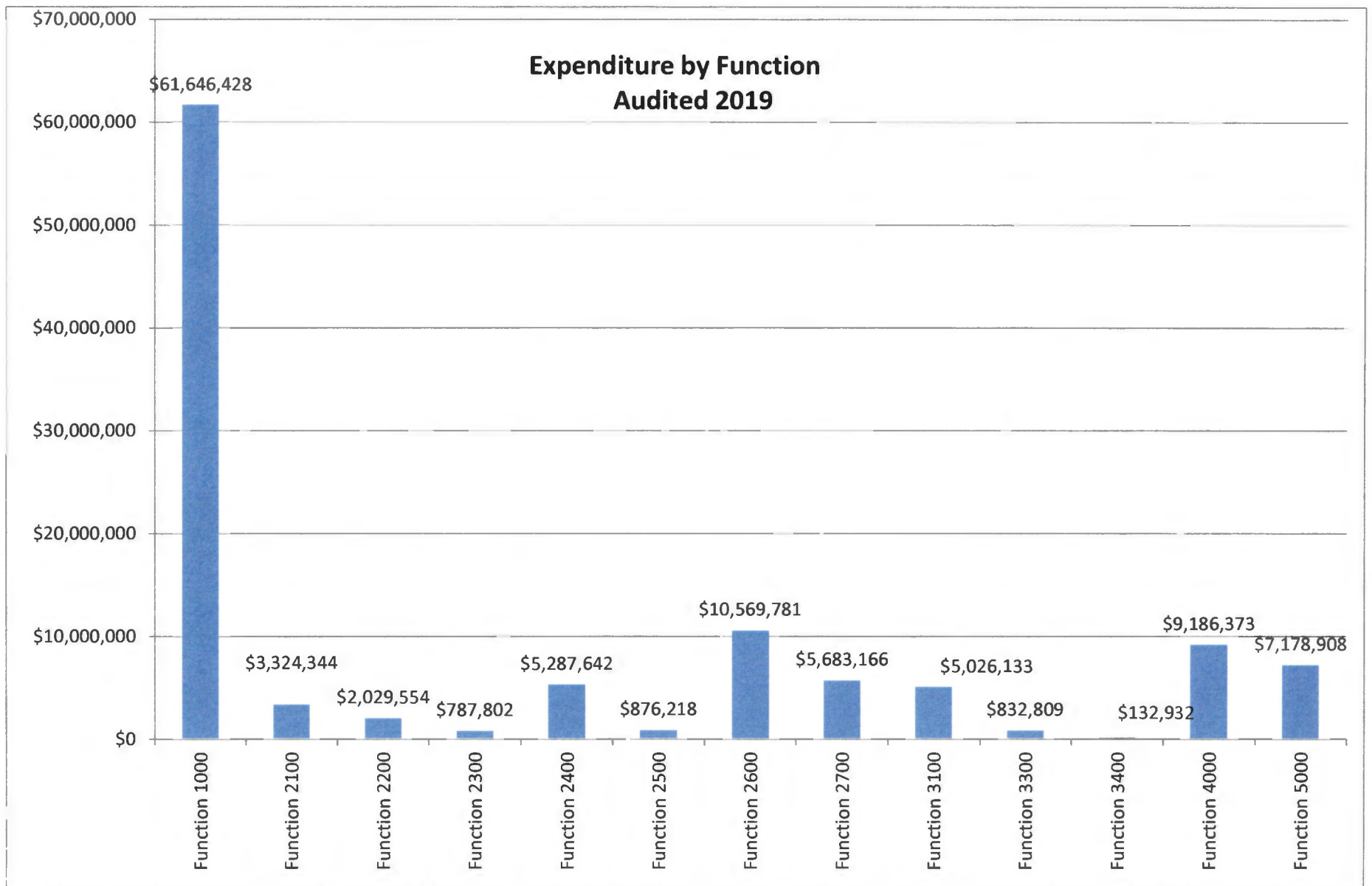


Expenditures by Major Programs FY 2019



Program Expenditures by Percent of Total FY2019





Year 20 07/01/19 - 06/30/20
Program Numbers & Description

<u>Program</u>	<u>State</u>	<u>New or Changing programs</u>	
<u>Number</u>	<u>Prgm No.</u>	<u>Program Description</u>	<u>Director</u>
0001		Invoice School's Payroll & Benefits	Michelle Westley
0003		Edgenuity was Credit Recovery	Gerald Jackman
0011		Young 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
0035	Fund 76	Pan Sales	Candice Parr
0039		School Fees	Rod Cook
0040		Administrator Professional Development	Rod Cook
0041		New School Startup	Rod Cook
0042	Fund 76	Board Member's Fund (flower)	Rod Cook
0043	Fund 76	District Office Fund	Rod Cook/Marci Hatch
0044		BEAA Box Elder Administrators Association	AshLee Nelson
0045		School Reimbursable (Graduation & Accreditation)	Rod Cook
0046		Teacher Incentive	Rod Cook
0047		Teacher Prof Dev & Enhancement (was 5250)	Rod Cook
0049		COVID-19 Extra Pay (Yr20 Corona Virus)	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
0059		BLTS-Building Level Technology Specialists was 5259	Robert Gordon
0200		Municipal Bldg (FD50)	Rod Cook
0300		Redevelopment Taxes	Rod Cook
0504		Section 504	Keith Mecham
0567		District's 25% TSSA (Program 5678 TSSA)	Keri Greener/Gary Allen
0600		Special Transportation	Keevin Nelson
1205		Special Education - All State Programs	Bryce Day
1215		Special Education - Pre-school (State)	Bryce Day
1220		SpEd-ESY Summer Program (was 1212)	Bryce Day
1225		Special Education - Impact Aide	Bryce Day
1278		SpEd Educators Extra Days Extended Year (was 1206)	Bryce Day
1610	1609	Adult High School Completion	Gerald Jackman
3010		Community Recreation (Natatoriums)	Rod Cook
3020		Civic Services - Activities	Rod Cook
3025		Building Rental	Rod Cook
3300	Fund 75	Foundation General Unrestricted	Rod Cook
3320	Fund 75	Foundation General - Educational Technology	Rod Cook
3330	Fund 75	Foundation - Program Enhancement	Rod Cook
3340	Fund 75	Foundation-Designation by Donor	Rod Cook
3350	Fund 75	Foundation General - Scholarship	Rod Cook
3402	Fund 75	Marie Eccles - Arts, Music	Rod Cook
3403	Fund 75	Nucor	Rod Cook
3500		H&A Contingency/Wellness	Keith Mecham
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

Year 20 07/01/19 - 06/30/20
Program Numbers & Description

<u>Program</u>	<u>State</u>	<u>New or Changing programs</u>	
<u>Number</u>	<u>Prgm No.</u>	<u>Program Description</u>	<u>Director</u>
5213	5333	Concurrent Enrollment	Gary Allen
5220		Necessarily Existent Small Schools (Western schools)	Superintendent
5229	5699	Assessment (Testing UPASS)	Keri Greener
5270		High School CPR/AED Grant	Michelle Westley
5295		Teaching & Learning	Michelle Westley
5310		Flexible Allocation	Rod Cook
5315		Pupil Transportation	Keevin Nelson
5316		Fleet Fund - Mileage	Keevin Nelson
5336		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
5455		Voted Leeway	Rod Cook
5460		Board Leeway	Rod Cook
5463		Safety	Superintendent
5500		ADA (American Disabilities Act)	Corey Thompson
5561		Capital Outlay Enrollment Growth	Corey Thompson
5601		Art Grant (BTSALP Beverly Sorenson) Yr18 172	Keri Greener
5610		Driver Ed	Gary Allen
5613		Corrections Institutions	Gerald Jackman
5637		DLI-Dual Language Immersion (Critical Languages)	Keri Greener
5641		Early Intervention/OEK/Extended Day Kindergarten	Keri Greener
5644		STEM Endorsement Incentive	Gary Allen
5655		Digital Teaching and Learning (Yr17-Yr19)	Keri Greener/Gary Allen
5674		Suicide Prevention	Gary Allen
5670		Comprehensive School Improvement (CSI) \$22,600	Gerald Jackman
5671		Comp Schl Imprv Competitive (\$12,285.60)	Gerald Jackman
5677		CTE-Computer Science	Darrell Eddington
5678		TSSA-Teacher&Student Success	Keri Greener/Gary Allen
5679		Student Health&Counseling Support	Keri Greener/Gary Allen
5700	Fund 76	Northern Utah Curriculum Agent District	Keri Greener
5712		Summer Work Bee/Bear Bistro	Bryce Day
5800		E-Rate	Robert Gordon
5801		Ed Net	Robert Gordon
5805		Early Literacy Program	Keri Greener
5807		TSSP-Teacher Salary Supplement Program	Michelle Westley
5810		Library Books & Supplies	Keri Greener/Gary Allen
5844		State Literacy Progm	Keri Greener
5876		Legislative - Educators Salary Adjustment	Rod Cook
5881		USTAR	Darrell Eddington
5882		BTSALP Arts Grant	Keri Greener
5884		Teacher Supplies & Materials	Rod Cook
5901		CTE College&Careers Awareness-7or8 only for the CCA Co	Darrell Eddington
5902		CTE Work Based Learning (was 6902)	Darrell Eddington
5903		CTE Comprehensive Guidance (was 6903)	Darrell Eddington
6015		CTE Administration&Support Services (was 6900)	Darrell Eddington
6100		CTE - Agriculture Food&Natural Resources	Darrell Eddington
6199		CTE - AG Vehicle Replacement	Darrell Eddington
6200		CTE - Education & Training	Darrell Eddington
6300		CTE - Health Science, Human Services & Public Safety	Darrell Eddington
6400		CTE - Audio/Visual Tech & Communications	Darrell Eddington
6500		CTE - Business, Marketing, Hospitality & Tourism	Darrell Eddington

Year 20 07/01/19 - 06/30/20
Program Numbers & Description

<u>Program</u>	<u>State</u>	New or Changing programs	
<u>Number</u>	<u>Prgm No.</u>	<u>Program Description</u>	<u>Director</u>
6600		CTE - Architecture & Construction	Darrell Eddington
6700		CTE - Information Technology	Darrell Eddington
6800		CTE - Engineering & Manufacturing Technology	Darrell Eddington
6900		CTE - Aviation & Transportation	Darrell Eddington
7355		AmeriCorps Literacy (was prgm 0123)	Michelle Westley
7390		IRS Subsidy MBA Interest	Rod Cook
7400	7401	Perkins Federal (was 6047)-Vocational Ed	Darrell Eddington
7404	7404	CTE Federal Perkins – Leadership&Development Regional	Darrell Eddington
7405	7405	CTE Federal Perkins – Regional Reserve	Darrell Eddington
7511		Title I	Keri Greener

Example

Fund Location	Year	Program Function Object
(10) (500)	(1)	(0050) (1000) (610)

FUND CODES

Fund Classifications

Governmental Fund Types

- 10 The General Fund
- 20 Special Revenue Funds
 - 21 School Activity Accounting
- 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

Fiduciary Fund Types

- 70 Trust and Agency Funds
 - 71 Trust Fund
 - 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	
<i>Elementary</i>	104	Century
	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
	570	YIC Youth In Custody Triumph

District	500	District Office
	545	Maintenance Dept.
	546	Computer Dept.
	550	SSC-Support Service Center (North)
	555	Transportation (South)
	888	Inactive
	999	General (No Location Assigned)

FUNCTION CODES

1000	General Instruction (work directly with students)
2000	<u>Supporting Services</u>
2100	Student Services - Student Well Being
2200	Instructional Support Services - Supervising & Improving Instructional Staff
2300	Support Services - District Administration

2400	Support Services - School Administration
2500	Support Services - Business (accounting, purchasing, personnel & technology)
2600	Plant Operation & Maintenance Services
2700	Student Transportation
3000	Operation of Non-Instructional Services
3100	Child Nutrition Services
3200	Non-K12 Services
3300	Community Services and Building Rental
3400	Foundation General
3500	Foundation Designated Restrict Last two digits designate Donor or Grant Detail
4000	Capital Costs
5100	Debt Service
OBJECT CODES	
110	General District Administrative Salaries
111	Compensation - School Board
112	Salaries - Superintendent
113	Salaries - Associate, Deputy, or Assistant Superintendent
114	Salaries - School Business Administrator
115	Salaries - Supervisors & Directors
116	Salaries - 401K Bonus
117	Salaries - Incentive
118	Salaries - Bonus
120	School Administrative Salaries
121	Salaries - Elementary Principals & Assistants
122	Salaries - Secondary Principals & Assistants
123	Salaries - Coordinators
125	Salaries - 401K Bonus
127	Salaries - Incentive
128	Salaries - Bonus
130	Certified Instructional Salaries
130	Salaries - Teachers (Elementary)
131	Salaries - Teachers (Secondary)
132	Salaries - Substitute Teachers
133	Salaries - Sabbatical Leave
134	Salaries - Extra Pay
135	Salaries- Speech Specialist
136	Salaries - Career Ladder Extra
137	Salaries - Career Ladder Days
138	Salaries - Bonus (Sick Leave Pay)
140	Other Certified Salaries
141	Salaries - Attendance & Social Work Personnel

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

150 Office Salaries

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

160 Para-Professional Salaries

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

170 Student Transportation Salaries

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

180 Operation & Maintenance Salaries

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

190 Other Classified Salaries

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

200 Employee Benefits

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

300 Purchased Professional & Technical Services

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

400 Purchased Property Services

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

500 Other Purchased Services

- 521 Property Insurance
- 530 Telephone
- 532 Cell Telephone
- 540 Advertising
- 550 Professional Development
- 551 Professional Development
- 552 Professional Development
- 553 Professional Development
- 554 Professional Development
- 561 Tuition to other LEA's with the State
- 580 Travel including mileage, conference registration

600 Supplies & Materials

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

- 710 611 Uniforms
- 613 Food ALL (EXCEPT Child Nutrition)
- 620 Emergency Custodial Supplies
- 622 Oil
- 624 Motor Fuel
- 625 Electricity
- 626 Natural Gas
- 630 Food - CHILD NUTRITION ONLY
- 631 Non-Program Expenses FOOD SERVICES ONLY
- 636 Printing

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

- 641 Textbooks
(Expenditures for text material which are defined as including not only traditional hardbound printed volumes but also organized systems or learning packages which constitute the instructional vehicle for a given course, subject, or grade level or a significant portion of a given course, subject, or grade level.)
- 642 eTextbooks/Online Curriculum or Subscriptions
- 644 Library Books
(Expenditures for purchases of library books which are those books provided for enrichment, extension or study in depth. They may be general or specialized in nature. They are books purchased for general use and not primarily for use in certain classes, grades, or other particular student groups. They include reference sets and dictionaries, but not textbooks and periodicals.)

650	Supplies-Technology Related
	(Expenditures for periodicals and newspapers for general use. A periodical is a publication appearing at regular intervals of less than a year, continuing for an indefinite period.)
660	Audiovisual Materials
	(Expenditures for those non-print items which with reasonable care and use may be expected to last for more than one year. This category includes such items as recorded tapes and discs, slides and transparencies, films and filmstrips, maps and globes, prints and photographs, models and mockups.)
670	Software
675	Wiring
681	Lubricants
682	Tires and Tubes
683	Repair Parts for Buses & Other Vehicles
699	P-Card Clearing (Purchasing)
700	Property
711	Land & Improvements
720	Buildings
732	Busses
733	Furniture
734	Principals Tech
735	Vehicles
736	Principals Tech
737	Principals Tech
738	Equipment < \$1,000 or non-capitalized
739	Other Equipment > \$ 1,000 or capitalized
	(Expenditures for the initial, additional, and replacement items of equipment, such as furniture, and fixtures and vehicle.)
800	Other Objects
810	Dues & Fees
830	Interest
831	Lease Interest
870	Indirect Costs - Restricted
888	Balance Sheet Accounts Only
890	Miscellaneous Expenditures (sales tax)
900	Other Uses of Financial Resources
910	Principal
931	Lease Interest
999	Revenue Accounts Only
681	Lubricants
682	Tires and Tubes
683	Repair Parts for Buses & Other Vehicles
700	Property
710	Land & Improvements
720	Buildings
732	Busses
733	Furniture
734	Principals Tech
735	Vehicles
736	Principals Tech
737	Principals Tech
738	Equipment < \$500 or non-capitalized
739	Other Equipment > \$ 500 or capitalized
	(Expenditures for the initial, additional, and replacement items of equipment, such as furniture, and fixtures and vehicle.)

800 Other Objects

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

900 Other Uses of Financial Resources

910	Principal
931	Lease Interest
999	Revenue Accounts Only

BESD Board Financial
Budget Report

	Description	2017-18 Actual	2018-19 Actual	2019-20 Preliminary	2019-20 Revised	2020-21 Preliminary	0%
1	GENERAL FUND (M&O) FUND (10)						
2							
3	REVENUE:	Certified	1,081	1,055			
4	Local	Classified	1,055	1,045			
5	Property	19,175,802	21,244,343	22,255,309	22,279,801	22,255,309	
6	Tuitions/Trans	621,167	637,518	645,000	640,000	645,000	
7	Inv Earnings	465,818	752,618	825,000	645,234	445,000	
8	Indir. Costs-SL	651,211	652,398	680,000	650,000	680,000	
9	Rental Fees	200,758	196,655	230,000	95,000	230,000	
10	Other	737,334	441,711	790,000	1,218,072	790,000	
11	State	57,614,897	62,996,950	68,736,133	69,225,000	69,695,271	
12	Federal	3,804,814	4,487,287	4,010,000	4,525,000	4,525,000	
13	Funds Avail/Assigned Balance			0	0	0	
14	TOTAL M & O						
15	REVENUE	83,271,801	91,409,480	98,171,442	99,278,107	99,265,580	
16	Beg Balance	3,138,181	2,717,347	1,892,331	1,892,331	1,603,336	
17	Less:						
18	Ending Balance	2,717,347	1,892,331	1,140,497	1,603,336	655,538	
19	TOTAL M & O FUNDS						
20	available	83,692,635	92,234,496	98,923,276	99,567,102	100,213,377	
21							
22	EXPENDITURES:						
23	Instruction (1000)						
24	Salaries	33,721,094	39,895,224	42,449,599	45,233,157	45,233,157	
25	Benefits	14,732,563	16,917,807	16,526,601	17,153,955	17,153,955	
26	Purchased Serv.	1,801,781	2,049,764	2,630,000	2,070,500	2,070,500	
27	Supplies/Texbooks	2,329,389	2,233,542	2,323,000	2,503,086	2,503,086	
28	Equip/ETI/Prog	154,628	174,893	1,572,927	400,000	250,000	
29	Other	345,921	375,198	450,000	450,000	450,000	
30	Total	53,085,376	61,646,428	65,952,127	67,810,698	67,660,698	
31							
32	Student Services (2100)						
33	Salaries	1,739,118	2,111,140	3,189,715	3,189,715	3,189,715	
34	Benefits	732,376	903,713	871,507	1,045,807	1,045,807	
35	Other	337,188	309,491	350,000	350,000	350,000	
36	Total	2,808,682	3,324,344	4,411,222	4,585,522	4,585,522	
37							
38	Instructional Staff (2200)						
39	Salaries	1,152,173	1,182,891	1,316,821	1,316,821	1,396,821	
40	Benefits	398,809	430,723	470,024	470,024	495,096	
41	Other	409,721	415,940	450,000	450,000	450,000	
42	Total	1,960,703	2,029,554	2,236,845	2,236,845	2,341,917	
43	District Administration (2300)						
44	Salaries	314,738	291,280	339,554	339,554	479,554	
45	Benefits	146,144	143,547	175,258	175,258	219,134	
46	Purch Services	183,880	127,833	178,000	178,000	178,000	
47	Liability Insurance	120,259	167,581	225,000	235,235	250,235	
48	Supplies	29,989	32,544	30,000	35,000	35,000	
49	Other	24,793	25,017	24,000	24,000	25,000	
50	Total	819,803	787,802	971,812	987,047	1,186,923	
51	School Administration (2400)						
52	Salaries	3,386,386	3,651,877	3,854,303	3,854,303	3,854,303	
53	Benefits	1,416,491	1,522,904	1,641,487	1,641,487	1,641,487	
54	Prof Serv/Travel	89,427	101,735	88,000	88,000	88,000	
55	Other	11,047	11,125	15,000	15,000	15,000	
56	Total	4,903,351	5,287,641	5,598,790	5,598,790	5,598,790	
57							
58	Business & Support (2500)						
59	Salaries	486,353	528,138	1,629,877	689,377	689,377	
60	Benefits	235,740	213,089	582,505	247,312	247,312	
61	Contract Services	94,099	122,098	159,665	159,665	159,665	
62	Other	51,093	12,893	99,000	25,000	25,000	
63	Total	867,285	876,218	2,471,047	1,121,354	1,121,354	
64							
65	Operation & Maintenance (2600)						

BESD Board Financial
Budget Report

	Description	2017-18 Actual	2018-19 Actual	2019-20 Preliminary	2019-20 Revised	2020-21 Preliminary
						0%
66	Salaries	3,970,547	4,434,350	3,489,843	4,607,094	5,039,094
67	Benefits	1,664,382	1,831,608	1,574,956	1,932,939	2,068,328
68	Electricity	950,439	962,205	959,212	857,397	959,212
69	Purchased Service	740,234	774,857	620,000	705,000	420,000
70	Telephone	131,594	152,616	162,750	220,000	162,750
71	Natural Gas	525,393	469,057	513,838	489,000	513,838
72	Prop Insurance	210,329	234,377	210,329	240,698	250,329
73	Repair	212,609	115,530	310,000	177,000	270,000
74	Supplies	663,273	1,594,303	660,300	1,100,000	660,300
75	Other	852	878	2,500	2,500	2,500
76	Total	9,069,652	10,569,781	8,503,728	10,331,628	10,346,350
77	Transportation (2700)					
78	Salaries	2,387,589	2,660,103	2,706,953	2,866,953	2,866,953
79	Benefits	732,427	779,128	815,777	835,777	835,777
80	Purch Serv	254,243	278,579	254,054	280,000	280,000
81	Fuel	540,500	589,052	567,930	590,000	590,000
82	Supplies	346,086	386,495	357,565	357,565	357,565
83	Other/Veh Charges	661	989,809	12,000	1,010,000	1,010,000
84	Total	4,261,506	5,683,166	4,714,279	5,940,295	5,940,295
85	Non K-12 Services (3200)					
86	Salary	1,412,806	0	1,783,558	0	0
87	Benefits	556,766	0	627,354	0	0
88	Purchased Services	52,222	0	40,500	0	0
89	Other	199,485	0	180,486	0	0
90	Total	2,221,279	0	2,631,898	0	0
91	Community Services (3300)					
92	Salary	389,610	557,632	627,250	627,250	627,250
93	Benefits	143,775	160,766	169,818	169,818	169,818
94	Purchased Serv	24,281	23,186	347,727	47,727	347,727
95	Supplies/Util	56,616	56,961	168,872	68,872	168,872
96	Property	68,147	504	87,105	5,500	87,105
97	Other Objects	30,951	33,760	30,756	35,756	30,756
98	Total	713,380	832,809	1,431,528	954,923	1,431,528
99	Interfund Trans					
100	Change Desig Fund Bal	2,981,618	1,196,753	0	0	0
101	Undist Reserv Add					
102	TOTAL EXPENDITURES					
103	M & O	83,692,635	92,234,496	98,923,276	99,567,102	100,213,377
104	School Activity Fund (21)					
105						
106	REVENUE:					
107	School Deposits	3,916,242	4,195,780	4,400,000	4,300,000	4,400,000
108						
109	Other					
110	Total Revenue	3,916,242	4,195,780	4,400,000	4,300,000	4,400,000
111						
112	EXPENDITURES:					
113	Purch Services	679,005	524,832	902,150	565,000	902,150
114	Supplies	2,838,082	3,317,387	2,882,850	3,319,253	2,882,850
115	Desig/Other	52,038	12,826	290,000	90,747	290,000
116	Other	294,832	317,703	325,000	325,000	325,000
117	Total School Activity	3,863,957	4,172,748	4,400,000	4,300,000	4,400,000
118	DEBT SERVICE FUND (31)					
119						
120	REVENUE:					
121	Property Tax	3,829,296	3,299,416	3,464,387	2,805,364	2,805,364
122	Interest	108,833	189,507	105,750	165,000	105,750
123	Bonds					
124	Total	3,938,129	3,488,923	3,570,137	2,970,364	2,911,114
125	Begining Bal	7,980,507	7,980,507	7,800,099	5,696,268	5,696,268
126	LESS:					
127	Ending Balance	5,562,798	7,800,099	7,293,074	6,034,982	6,034,982
128	Funds Available	5,562,798	7,800,099	7,293,074	4,820,132	4,530,220
129	EXPENDITURE:					
130	Refund of Bonds	6,338,838	3,661,331	3,927,162	3,837,000	3,927,162
131	Bond Debt	17,000	8,000	150,000	9,500	150,000
132	Other Uses					

BESD Board Financial
Budget Report

	Description	2017-18 Actual	2018-19 Actual	2019-20 Preliminary	2019-20 Revised	2020-21 Preliminary	0%
133	Total	6,355,838	3,669,331	4,077,162	3,846,500	4,077,162	
134	CAPITAL OUTLAY FUND (32)						
135							
136	REVENUE:						
137	Property Tax	10,474,002	11,183,675	11,742,859	11,983,675	11,105,000	
138	Interest	392,937	561,604	600,000	575,000	500,000	
139	Other	134,749	131,888	168,000	158,000	168,000	
140	State	133,668	115,475	76,795	120,000	120,000	
141	Federal	89,410	79,837	0	0	0	
142	Ins./Prop.Recry	254,381	97,135	180,000	95,000	180,000	
143	Total Revenue	11,479,147	12,169,614	12,767,654	12,931,675	12,073,000	
144	Bond Proceeds	0					
145	Other Sources/QZAB	0		345,580	345,580	345,580	
146	Desig. Fund Bal	0					
147	TOTAL REVENUE CAPITAL						
148	OUTLAY	11,479,147	12,169,614	13,113,234	13,277,255	12,418,580	
149	Beg. Balance	27,238,769	18,578,174	18,006,035	18,006,035	17,573,290	
150	Less:						
151	Ending Balance	18,578,174	18,006,035	8,466,204	17,573,290	17,246,870	
152	Capital Outlay Funds						
153	available	20,139,742	12,741,753	22,653,065	13,710,000	12,745,000	
154	EXPENDITURES:						
155	Oper/Maint						
156							
157	Purchased Services	33,956	22,883	55,000	35,000	55,000	
158	Software	862,936	323,606	810,000	1,590,000	810,000	
159	Land Improvement	0	1	1	1	1	
160	Fielding	0	0	0	0	0	
161	Buildings/ 5 yr	1,740,708	1,026,061	2,300,000	1,700,000	2,300,000	
162	Vehicles	1,170,166	222,670	1,180,000	125,000	1,180,000	
163	Furniture/Equip	1,259,131	1,087,458	1,424,998	2,054,000	1,424,998	
164	Other Objects	1	0	1	1	1	
165	Total Capital	5,066,898	2,682,679	5,770,000	5,770,000	5,770,000	
166	Young Intermediate	3,042,787	1,516,804	300,000	0	0	
167	Brigham East Elementary	1,819,176	173,257	8,000,000	15,000	1,000,000	
168	Alternative High	5,850,660	233,500	6,000,000	5,100,000	5,000,000	
169	Prop Purchase/Other Projects	359,379	597,443	400,000	400,000	400,000	
170	HS Athletic Facilities	1,929,809	3,681,006	2,000,000	2,100,000	250,000	
171	Total Construction	13,001,811	6,202,010	16,700,000	7,615,000	6,650,000	
172	Desig. F Bal	1,760,305	3,555,380	0	0	0	
173	Bond Issue Fee/F50	310,728	301,684	183,065	325,000	325,000	
174	TOTAL EXPENDITURES CAPITAL						
175	OUTLAY	20,139,742	12,741,753	22,653,065	13,710,000	12,745,000	
176	SCHOOL FOOD SERVICE FUND (40)						
177							
178	REVENUE:						
179	Lunch Sales	1,285,062	1,299,459	1,611,586	1,350,000	1,395,000	
180	Other Local	14,484	13,225	6,100	6,100	6,100	
181	State	860,089	943,959	1,075,000	1,075,000	1,075,000	
182	Federal	2,545,670	2,528,108	2,572,000	3,072,000	2,872,000	
183	Other	0	15,904	0	0	0	
184	TOTAL REVENUE SCHOOL						
185	FOODS	4,705,305	4,800,655	5,264,686	5,503,100	5,348,100	
186	Beg. Balance	794,965	916,186	690,707	690,707	406,751	
187	Less:						
188	Ending Balance	990,425	690,707	767,572	406,751	202,795	
189	School Food Service Funds						
190	available	4,509,845	5,026,134	5,187,821	5,787,056	5,552,056	
191	EXPENDITURES:						
192	Salaries	1,643,593	1,764,966	1,844,389	2,190,899	2,190,899	
193	Benefits	571,708	572,708	589,431	657,157	657,157	
194	Food/Supplies	1,923,773	2,236,071	2,394,000	2,594,000	2,294,000	
195	Equipment	57,214	101,112	60,000	25,000	60,000	
196	Other Costs	51,577	71,428	50,000	25,000	50,000	
197	Dir/Indirect Costs	261,980	279,849	250,000	295,000	300,000	
198	TOTAL EXPENDITURES SCHOOL						
199	FOODS	4,509,845	5,026,134	5,187,821	5,787,056	5,552,056	

BESD Board Financial
Budget Report

	Description	2017-18 Actual	2018-19 Actual	2019-20 Preliminary	2019-20 Revised	2020-21 Preliminary	0%
200	Foundation Fund (75)						
201							
202	REVENUE:						
203	Total Revenue	135,203	126,773	80,000	80,000	80,000	
204	Available Revenue	135,203	126,773	80,000	80,000	80,000	
205	EXPENDITURE:						
206	Expenses	123,457	132,932	80,000	135,000	80,000	
207	Changes/Desg Fund Bal						
208	TOTAL EXPENDITURE	123,457	132,932	80,000	135,000	80,000	
209	Agency Fund (76)						
210							
211	REVENUE:						
212	Agent Services	22,238	106,800	121,000	29,400	105,000	
213	State	0					
214	Federal						
215	Other	2,914	-3,456	7,000	18,331	7,000	
216	TOTAL REVENUE/BB						
217	AGENCY FUND	25,152	103,344	128,000	47,731	112,000	
218	EXPENDITURE:						
219	Instruction	0	0				
220	NUCC	48,016	3,354	121,000	35,899	105,000	
221	Other	3,226	2,911	7,000	7,000	7,000	
222	Changes/Desg Fund Bal						
223	TOTAL EXPENDITURES						
224	AGENCY FUND	51,242	6,265	128,000	42,899	112,000	
225							
226							
227							
228							
229	GRAND TOTAL FUNDS AVAILABLE						
230	ALL FUNDS	117,981,617	122,228,379	138,665,235	128,312,021	127,632,653	
231	GRAND TOTAL EXPENDITURE						
232	ALL FUNDS	118,736,716	117,983,659	135,449,324	127,388,557	127,179,595	

	Description	Lable	Categories Included
		Explanation of Line Items	Includes:
1	GENERAL FUND (M&O) FUND (10)	Header Fund description	
2			
3	REVENUE:	Revenue header	
4	Local	Type of revenue	
5	Property	Combined local property taxes	Basic/Tax sales/Redemptions/Leeways/ Trans/Tort/Reading/Fee in Lieu
6	Tuitions/Trans	Patron tuition and fees	Tuition charges Adult Ed/Transp Hazardous runs/Drivers Ed
7	Inv Earnings	Earnings on all money held	Interest on checking/ State Treasurer/Other investments
8	Indirect Costs	Indirect Costs Programs	State/Federal and Local programs including School Lunch Overhead charges
9	Rental Fees	Rental Fees	Textbook rental fees from students
10	Other	Other Misc Revenue	Reimbursements/Donations/Charges to schools wage reimbursement and other Indirect Costs
11	State	Revenue from the State	All WPU/Program and supplemental State
12	Federal	Revenue from the Federal Gov	All Federal programs/Special Ed/Title programs/Other Federal
13	Misc./ Fund Bal	Miscellaneous/Fund Transfers	Fund Transfers/Designated Transfers
14	TOTAL M & O	Total General Fund	
15	REVENUE	Revenue Total	Sum of the above cells
16	Beg Balance	Beginning Balance	Balance Carryover from last year
17	Less:	Less	minus
18	Ending Balance	Ending Balance	Calculated Revenue plus carryover minus expenditure
19	TOTAL M & O FUNDS		
20	available	Total Available	Revenue plus beginning balance less ending balance
21			
22	EXPENDITURES:	Expenditure Header	
23	Instruction (1000)	Instruction Function 1000	General Instruction
24	Salaries	Salaries	Classroom Instructional payroll this includes Teachers/Aides/Extra pay
25	Benefits	Benefits	Benefits/FICA/Retirement/H & A/Workers comp/Life Insurance
26	Purchased Serv.	Purchased Professional Services	Resource Officer/Interpreters/Other specialists/Repairs classroom equipment
27	Supplies/Textbooks	Supplies and Textbooks	Supplies and Textbooks used in the classroom
28	Equip/ET/Prog	Equipment Technology Program	This includes technology equipment and program equipment (Classroom equipment F 32)
29	Other	Other Misc Expenses	Indirect Cost charges/graduation expenses/Interest paid to schools/workshops and presentations
30	Total	Total	
31			
32	Student Services (2100)	Student Support Services	
33	Salaries	Salaries	Counselors/Interpreters/Psychologists/Guidance secretaries
34	Benefits	Benefits	Benefits/FICA/Retirement/H & A/Workers comp/Life Insurance
35	Other	Other items	Contract services/Travel/Supplies/Misc
36	Total	Total	
37			
38	Instructional Staff (2200)	Instructional Support Staff	
39	Salaries	Salaries	Curriculum/Special Ed/Title/Testing Directors/Media specialists and aides/Secretarial support
40	Benefits	Benefits	Benefits/FICA/Retirement/H & A/Workers comp/Life Insurance
41	Other	Other items	Contract services/Travel/Supplies/Library books/Misc
42	Total	Total	
43	District Administration (2300)	District Administration	
44	Salaries	Salaries	Board/Superintendent/Half of Personnel and Business Administrators/Secretary Support
45	Benefits	Benefits	Benefits/FICA/Retirement/H & A/Workers comp/Life Insurance
46	Purch Services	Professional Services	Auditor/Legal/Insurance consultants/Board Travel and Conferences
47	Liability Insurance	Liability Insurance	District Wide Liability Insurance State Risk Management
48	Supplies	Supplies	Board and District Administrative Paper and Supplies
49	Other	Other Miscellaneous	Accreditation/Dues and Fees/Judgements/Workshops and Conferences
50	Total		
51	School Administration (2400)	School Administration	
52	Salaries	Salaries	Principals and Secretarial support
53	Benefits	Benefits	School Principals/Secretaries
54	Prof Serv/Travel	Professional Services	Benefits/FICA/Retirement/H & A/Workers comp/Life Insurance
55	Other	Other	Travel
56	Total	Total	Dues and Professional Development
57			
58	Business & Support (2500)	Business and Support Services	Business and Personnel
59	Salaries	Salaries	Half of Business and Personnel Adm/Accounting and Personnel Staff
60	Benefits	Benefits	Benefits/FICA/Retirement/H & A/Workers comp/Life Insurance
61	Data Processing	Data Processing	Software Maintenance and Licensing/Sub Finder/Time clocks/Document retrieval/Fiscal
62	Other	Other	Supplies/Bank Charges/Professional Development and Training/Wellness incentives
63	Total	Total	
64			

65	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 Repair	Building/Copiers/Musical Instrument/Printer Repair
74	Supplies	Supplies	Custodial/Glass repair/Emergency Maintenance/Building Repair Supplies
75	Other	Other	Property Tax/Computer and Maintenance Training and Professional Development
76	Total	Total	
77	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 Services	Preschool/Adult Ed/Migrant Services/non K-12 services
86	Salary	Salaries	Preschool/Summer Band/Migrant
87	Benefits	Benefits	Benefits/FICA/Retirement/H & A/Workers comp/Life Insurance
88	Purchased Services	Professional Services	Auditor/Other Services
89	Other	Other	Supplies/Utilities/Equipment/Indirect Costs
90	Total	Total	
91	Community Services (3300)	Community Services	Natatorium/Recreational Services/Athletics/Extra Curricular
92	Salary	Salaries	Natatorium/ Extracurricular/ Coaching/Sports
93	Benefits	Benefits	Benefits/FICA/Retirement/H & A/Workers comp/Life Insurance
94	Purchased Serv	Professional Services	Referees/Police Services/Other
95	Supplies/Util	Supplies and Utilities	Utilities/Supplies/Pool Chemicals
96	Property	Property	Equipment for Natatoriums
97	Other Objects	Other	Building rental rebate/Sales Tax Natatoriums
98	Total	Total	Total Community Services
99	Interfund Trans	Transfers to/from other funds	Transfers to/from other funds
100	Change Desig Fund Bal	Fund Balance	Changes in designated funds and other
101	Undist Reserv Add	Add to Assigned Balance	Increase of Emergency Fund Balance
102	TOTAL EXPENDITURES		
103	M & O		Grand total Expenditures General Fund
104	School Activity Fund (31)	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	Debt payment
132	Other Uses	Other costs	Fees associated with bonds
133	Total	Total	
134	CAPITAL OUTLAY FUND (32)	Header Fund description	
135			
136	REVENUE:	Revenue Header	
137	Property Tax	Capital Outlay Combined Local Tax	Basic/Tax sales/Redemptions/10% of Basic
138	Interest	Interest	Interest Earnings on Balances
139	Other	Other	Other from locally collected funds
140	State	State	Capital Equalization Program
141	Federal	Federal	Special Federal Programs
142	Ins./Prop Recry	Insurance Property Recovery	Insurance payments/Surplus Property Sales
143	Total Revenue	Total Revenue	
144	Bond Proceeds	Bond Proceeds	Bond Proceeds used for Capital Building
145	Other Sources	Other	Donations
146	Desig. Fund Bal	Designated Fund Balance	Designated Fund Balance Transfer
147	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/Roots/Land Improvements
162	Vehicles	Vehicles	Busses and other Vehicles
163	Furniture/Equip	Capital Furniture and Equipment	Classroom furniture and Equipment/Maintenance/Technology/Other Capital Equipment
164	Other Objects	Other	Miscellaneous other expenditures
165	Total Capital	Total	
166	Other Const	Other Construction	Besides High School Construction
167	High School Serv.	Professional Services	High School Architects/Engineers/Inspectors
168	High School Const.	High School Construction	Construction Charges Both High Schools
169	Prop Purchase	Property Purchases	Real Property Purchases
170	High School FFE	High School Furniture & Fixtures	Furniture/Fixtures/Equipment
171	Total Construction	Total Construction School District	School District Construction Totals
172	Desig. F Bal	Designated Fund Balance	Designated Fund Balance Transfer
173	Budget Cuts	Budget Cuts	Budget Adjustments (2009 midyear)
174	TOTAL EXPENDITURES CAPITAL	Total	
175	OUTLAY	Total	
176	SCHOOL FOOD SERVICE FUND (49)	Header Fund description	
177			
178	REVENUE:	Revenue Header	
179	Lunch Sales	Lunch Sales	Money collected for sales of Lunches
180	Other Local	Other Local	Interest/Alacart/Misc.
181	State	State	State Lunch Allocation
182	Federal	Federal	Federal National School Lunch Allocations
183	Other	Other	Other
184	TOTAL REVENUE SCHOOL	Total	Total School Foods Program Revenues
185	FOODS	Beginning Balance	
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	Equipment	School Lunch Equipment and Furniture
195	Equipment	Other	Miscellaneous Cost/Travel/Training
196	Other Costs		

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