

Box Elder School District

960 South Main
Brigham City, Utah

Revised Budget
2015-2016

&

Tentative Budget
2016-2017

June 2016

Prepared May 18, 2016

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Box Elder School District
Budget Revision June 2015-16
Preliminary Adoption 2016-2017

Introductory Section

BOARD OF EDUCATION

Lynn Capener	President
Wade Hyde	Vice President
Connie Archibald	Member
Karen Cronin	Member
Carrie Ann Johnson	Member
Nancy Kennedy	Member
Bryan Smith	Member

ADMINISTRATION

Dr. Ronald Tolman	Superintendent
Terry Jackson	Assistant Superintendent Personnel
Darin Nielsen	Assistant Superintendent Curriculum
Rodney Cook	Business Administrator
Keri Greener	Director Testing
James Christensen	Director Facilities Management
Kim Lynch	Coordinator Student Services
Alan Shakespeare	Coordinator Technology
Darrell Eddington	Secondary Curriculum Specialist & Applied Technology
Jean Cannon	Supervisor Transportation
Jordan Bryant	Supervisor School Lunch

Executive Summary

Box Elder School District is an independent entity consolidated in 1907 for the purpose of public education. The school district is governed by a Board of Education that is elected by the public. The district boundaries cover all of Box Elder County in northwestern Utah, with the major cities being Brigham City and Tremonton City. The district serves approximately 11,200 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	RDA Recognition Fund
31	Debt Service (Bond)
32	Capital Outlay (Capital Projects)
49	School Lunch
50	Municipal Building Fund

Other Funds included in the budget are as follows:

(Primarily Fiduciary Funds)

75	Foundation Fund
76	Agency Fund

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

Budget Development

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

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

Revenue

Box Elder School District receives 49% of its total revenues from the state, 45% from local taxes and fees, 7% from the Federal Government. (2015 audited figures, All Funds) (See Exhibit I)

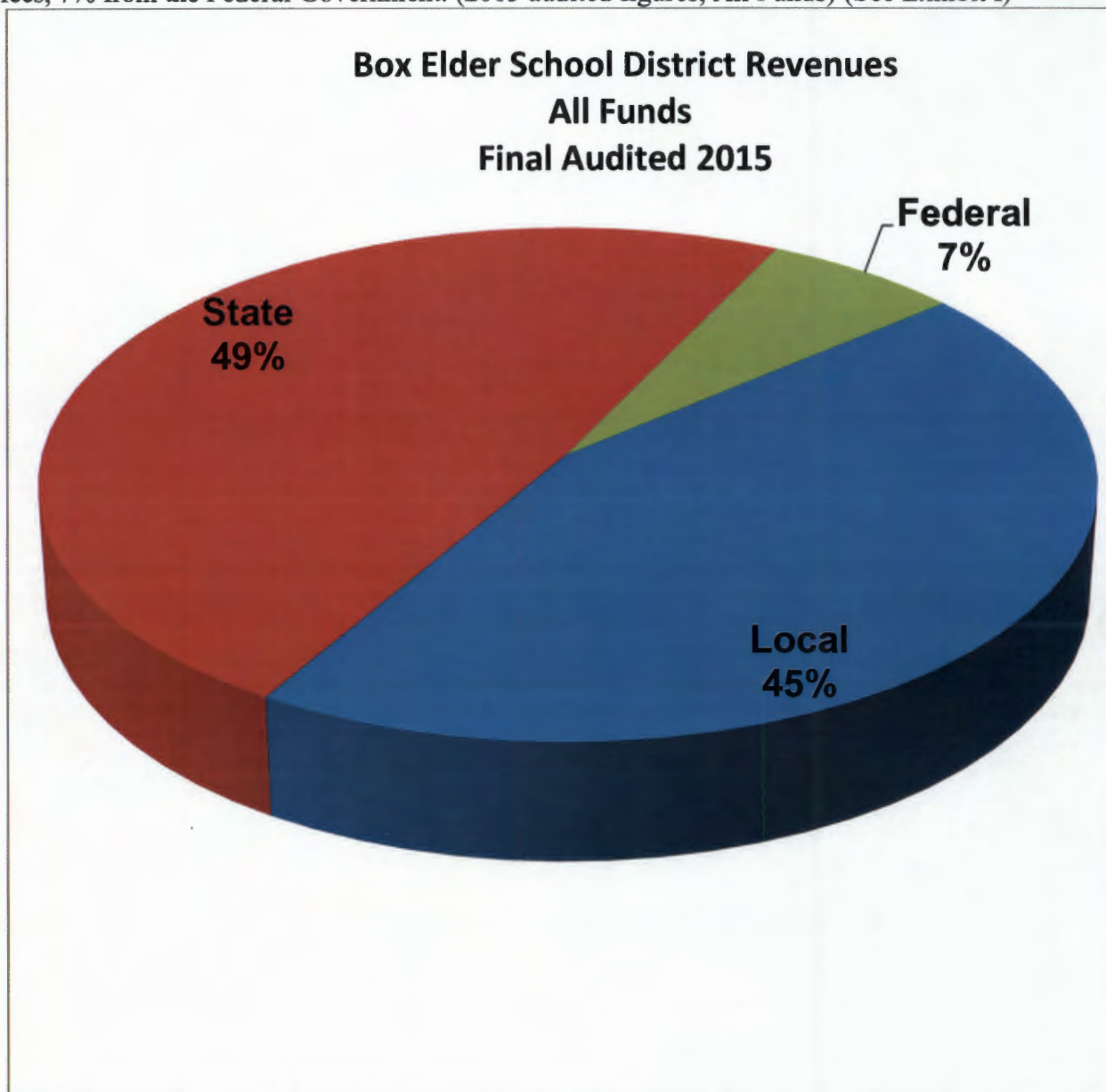


Exhibit I

The state allocation will be \$3,184 per weighted pupil unit for the 2016-17 school year. Allocations from other sources are typically restricted in use for specific programs. Projected interest earnings will be budgeted at .5% for this school year.

Expenditures

Expenditures are largely committed to human resources for instruction and support in education. Salaries make up 34.31% of total spending, benefits 15.44%, supplies 8.22%, purchased services 7.17%, property 2.24%, and other including debt 32.62% (Bond Refunding costs in 2015 have been taken out for comparability.)

(2015 audited figures, All Funds, See Exhibit II)

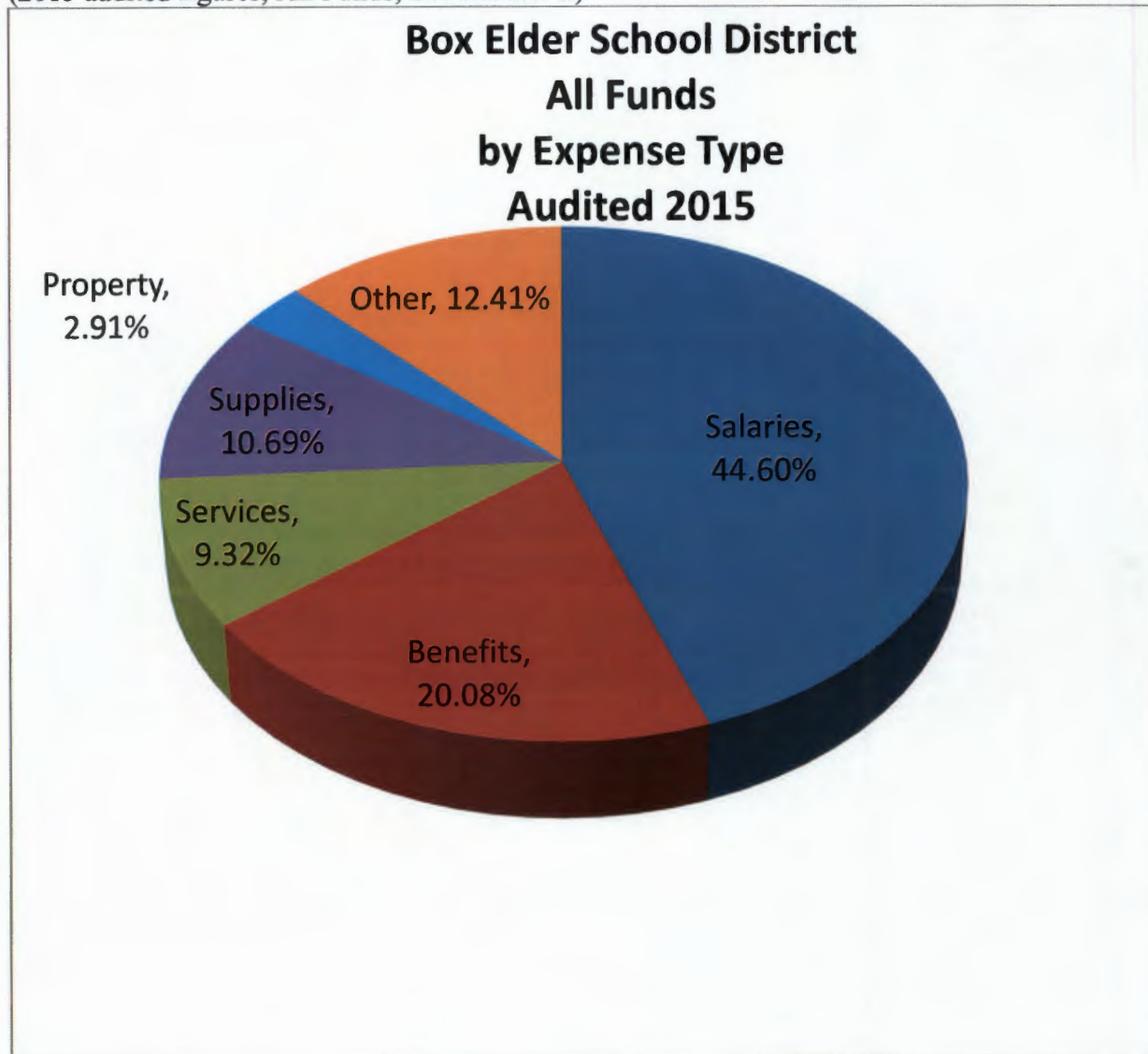


Exhibit II

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

Fund Balances

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

Committed Fund Balances are funds set aside by the board for designated purposes and Assigned Fund Balances are funds set aside by management for restricted purposes.

Fund Balance and Retained Earnings

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

Student Count and WPU

The State of Utah pays a base equal amount of money per student to assure equal access to education for all students. Therefore, Box Elder School District is guaranteed a base amount per student even though the tax revenue in our county does not raise that much money. The district is expecting to receive approximately 34 million dollars in equalization money for the 2017 year, about \$6.3 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 11,344 (October 1, 2015). The state fall enrollment estimate is 11,455 (October 1, 2016), which represents .9% growth over the fall enrollment of 11,344 (October 1, 2015). The budget for 2017 is built on 10,729 Weighted Pupil Units (WPU) with an increase of 125 WPU's from 2016 estimates. (Kindergarten students are counted at .55 of one WPU.) These estimates come from the Minimum School State Estimate Book April 2016.

Property Taxes

The budget was built on a valuation of \$3.865 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 2016 was .008360 or \$8.36 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 \$459.80 in property taxes for schools. It is currently estimated that .001695 or \$1.695 per \$1,000 of this total is required by the state as a basic rate for education throughout the state. This is a decrease from .001764 from last year. This is part of the equalization formula for the Weighted Pupil Unit in Utah.

Capital Projects

The budget for the 2016-17 year includes a new Independent Living Student Center (ILSC) and completion of an addition to Alice Harris Intermediate School. Estimates for the cost of a new Bus Shop in Tremonton are also in the budget. Also included in the Capital Outlay Fund budget are expenses for ongoing building maintenance, bus, computer and other equipment replacement.

School District General Financial Information 2016-17

In 2017 the state increase in WPU funding was 3%. Employees will receive a 2% Cost of Living increase, steps and lanes, and the value of the 5.26% increase in insurance premiums. **Two professional development days were also added to the teacher's contract bringing the total to 185. These days will be added to the school calendar in 2017-18 year to bring the school days up to 180.**

Budget Highlights for the 2016-17 Fiscal Year

The budget presented includes the following items:

- Revenue from the state as outlined below plus federal and local revenue.
- Pickup of the district portion of retirement for employees in the old Utah State Contributory Retirement System.
- The addition of a Network Security and Field technician in the Technology Department.
- Steps and lanes for all qualifying employees and a 2.7 % cost of living allowance with employees paying the increased cost of health and accident insurance.
- Only High Deductible health insurance plans will be offered starting 2016-17.
- A one time bonus of \$500 for HSA funding for all Health and Accident Eligible Employees.
- Two extra days to be added to school in the 2017-18 school year.
- The Lease payment for the Municipal Building Authority subsidized QZAB(Qualified Zone Academy Bonds) for a portion of the Fielding Elementary School.

Utah Legislative Highlights

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

- WPU reimbursement increase to \$3,184 (2.98% increase over last year)
- Add on funding increased to \$3,184 (12.23% increase over last year to match WPU)
- Special Education overall increase \$343,561 (6.23% increase)
- State CTE with an increase of \$113,384 (5.43 % increase) a WPU Adjustment lowers actual increase.
- The net overall increase in state funding appears to be \$2,131,055 a 4.58% increase when program increases are included.

Federal Revenue

Expectations right now are that sequestration cuts will continue for federal revenues so the budget will reflect the ongoing cuts. The effected programs have made budget cuts to accommodate these decreases and will continue at those levels.

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 52,097 in 5,723 square miles. The district consists of twenty two schools. The enrollment is 11,344 (fall of 2015). The five largest taxpayers in Box Elder County are: (2015 Property Tax Paid including RDA increments)

Taxpayer	Amount
(1) Ruby Pipeline	\$5,843,755
(2) PacifiCorp	\$3,342,596
(3) Proctor and Gamble	\$3,070,593
(4) Autoliv	\$1,603,122
(5) MOM Brands	\$1,482,630

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

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

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

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

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

Administration and Organization:

Box Elder School District Organizational Chart 2016-17

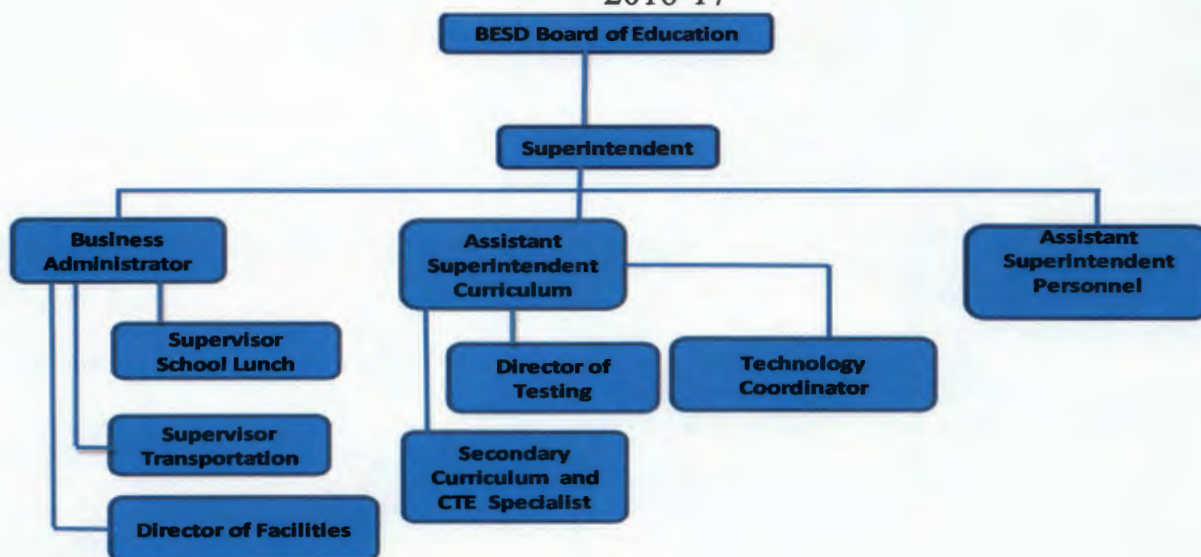


Exhibit III

District Mission

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

I. SIGNIFICANT LAWS AFFECTING THIS BUDGET

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

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

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

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

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

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

1. A local school board may adopt a budget with an undistributed reserve. The reserve may not exceed 5% of the maintenance and operation budget adopted by the board in accordance with a scale developed by the State Board of Education. The scale is based on the size of the school district's budget. (Box Elder School District currently has \$2,320,000 in emergency reserve which equates to 2.9% of the 2017 proposed General Fund Budget.)
2. The board may appropriate all or a part of the emergency reserve made to any expenditure classification in the maintenance and operation budget by written resolution adopted by a majority vote of the board setting forth the reasons for the appropriation. The board shall file a copy of the resolution with the Utah State Board of Education and the Utah State Auditor.
3. The board may not use emergency reserves in the negotiation or settlement of contract salaries for school district employees.

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

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

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

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

53A-19-107. Emergency Expenditures

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

53A-19-108. Monthly Budget Reports

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

II. BUDGET DEVELOPMENT AND ADMINISTRATION POLICIES

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

A. Operating Budget Policies

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

B. Capital Improvement Budget Policies

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

C. Debt Management Policies

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

D. Revenue Estimation Policies

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

E. Fund Balance and Reserve Policy

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

F. Accounting, Auditing, and Financial Reporting Policies

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

G. Control Procedures

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

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

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

- Payroll and Personnel procedures:

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

All journal entries require two signatures.

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

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

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

III. BUDGET ADMINISTRATION AND MANAGEMENT PROCESS

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

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

BUDGET CALENDAR – FY 2017

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

04/11- 05/05/16	Budget Meetings with directors Final 2016 projected 2017
05/06/16	Completed budget requests due to business office
05/10/16	Administrative review of proposed budget complete
05/18/16	Preliminary Proposed Budget completed
05/20/16	Preliminary Proposed Budget sent to the board
05/20/16	Proposed Budget on file for public inspection
06/08/16	Budget Hearing, tentatively approve new budget and revise old budget accept needed changes when tax rates are available.
07/01/16	Implement FY 2017 budget
07/13/16	Budget Hearing to adopt final tax levies for the year if necessary

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

IV. EXPLANATION OF FUNCTION CLASSIFICATION OF EXPENDITURES

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

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

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

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

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

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

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

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

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

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

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

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

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

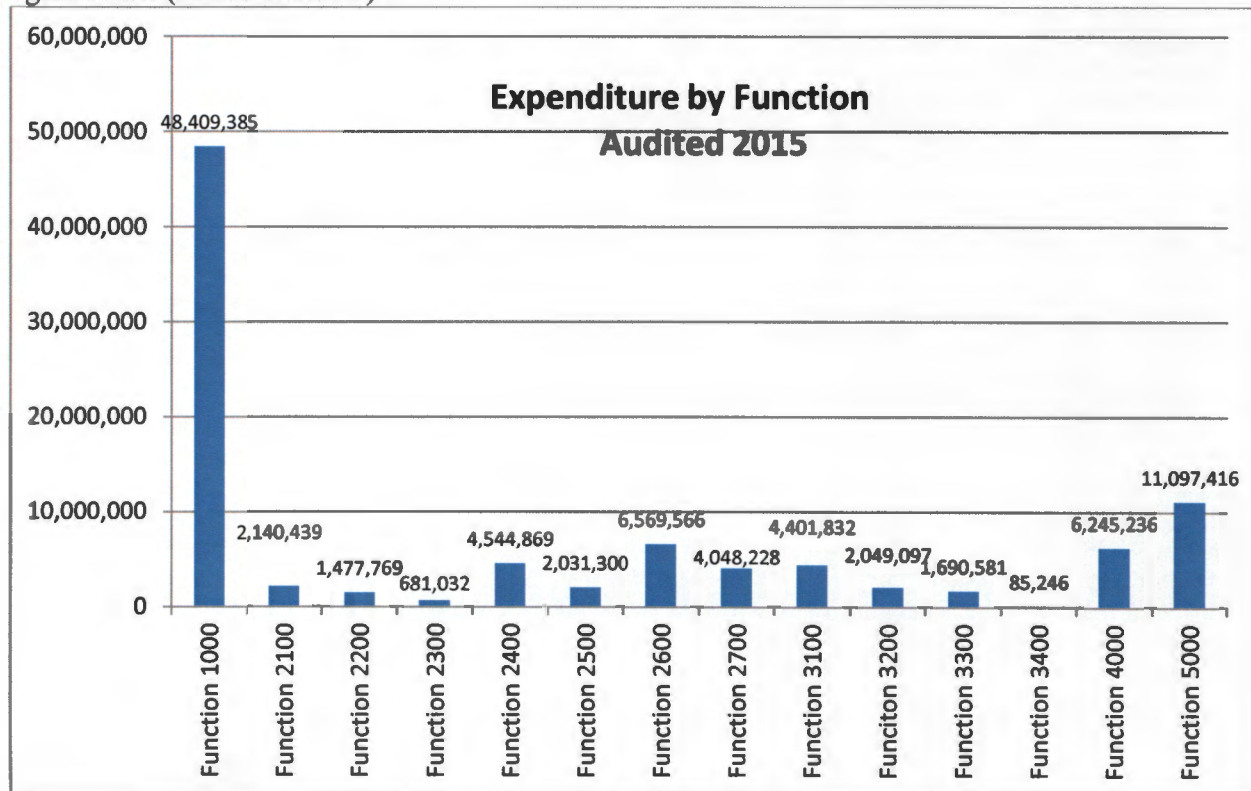


Exhibit IV

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 2013-14 actual, with 2014-15 actual, 2015-16 revised, and 2016-17 preliminary budgets. The School Board will be asked to approve both the revised budget for 2015-2016 and the preliminary for 2016-2017 at the budget hearing on June 8, 2016. Tax levies will be established through board approval on July 13, 2016 at board meeting.
 - The School Board levy requested for the reading program is included in the 2010-2016 budgets inclusive.
 - The anticipated costs of steps, lanes, insurance and other employee benefits are included in the budget but may vary as negotiations are finalized.
 - Anticipated increases in utilities and fuel have also been included in the budget.
 - All benefit and pay cost increases are included with Health and Accident costs budgeted to be paid by the School District.
 - Increased one-time and program expenditures have been added in the budget amounts.
 - Budgeted revenues have been built in with corresponding expenditures.
 - State revenue has been estimated using the best information available as of the end of April 2016 from state estimates.

Financial Section

Box Elder School District
Summary of Budgets - All Governmental Fund Types
 Fiscal Year 2016-17 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	39,094,743	19,272,961	4,882,405	14,939,377
Interest on investments	416,500	155,000	1,500	260,000
Sale of Food	1,225,000	0	1,225,000	0
Other local revenue	7,224,000	2,533,000	4,691,000	0
State of Utah	52,706,557	51,820,557	736,000	150,000
Federal government/Other	7,440,830	4,760,000	2,680,830	0
Total Revenues	108,107,630	78,541,518	14,216,735	15,349,377
Expenditures and Encumbrances:				
Instruction	55,016,842	50,566,842	4,450,000	
Counseling and child accounting	2,386,796	2,386,796		
Media Services and education supervision	1,666,555	1,666,555		
General district administration	762,369	762,369		
General school administration	4,848,290	4,848,290		
Accounting, personnel, purchasing, & IT services	2,705,924	2,705,924		
Operation and maintenance of school buildings	7,228,377	7,228,377		
Student transportation	4,347,933	4,347,933		
Child Nutrition Services	4,556,444		4,556,444	
Non-K12 Services	2,086,976	2,086,976		
Community services and building rentals	7,117,310	2,234,905	4,882,405	
Capital Outlay	14,565,000			14,565,000
Debt Service	7,795,580		345,580	7,450,000
Total Expenditures and Encumbrances	115,084,396	78,834,967	14,234,429	22,015,000
Net Total Expenditures and Encumbrances	(6,976,766)	(293,449)	(17,694)	(6,665,623)
Other Financing Sources (Uses)				
Bond sale proceeds				0
Other financing sources	90,000	0	0	90,000
Operating Transfer In/Out & (Uses)	1,600,000	(500,000)	0	2,100,000
Total Sources (Uses)	1,690,000	(500,000)	0	2,190,000
Excess (deficiency) of revenue and other sources (uses) over expenditures	(5,286,766)	(793,449)	(17,694)	(4,475,623)
Fund Balances Unreserved & Unassigned - July 1	\$ 38,817,681	\$ 1,384,035	\$ 2,020,972	\$ 35,412,674
Fund Balances Unreserved & Unassigned - June 30	\$ 33,530,915	\$ 590,586	\$ 2,003,278	\$ 30,937,051

Financial Section

Box Elder School District

General Fund (Fund 10)

For Fiscal Year 2016-17 With Comparative Information for Years 2013-14 Through 2015-16

Fund Expenditures by Function

	2013-14 Actual	2014-15 Actual	2015-16 Revised	2016-17 Preliminary
Revenues:				
Property taxes	14,841,724	15,221,128	21,578,362	19,272,961
Interest on investments	143,191	136,363	144,000	155,000
Other local revenue	2,326,269	2,808,585	2,969,000	2,533,000
State of Utah	46,744,295	47,505,354	51,091,982	51,820,557
Federal government	4,579,658	4,211,579	4,720,000	4,760,000
Total Revenues	68,635,137	69,883,009	80,503,344	78,541,518
Expenditures and Encumbrances:				
Instruction	43,396,109	44,918,298	50,189,104	50,566,842
Counseling and child accounting	2,154,959	214,043	2,322,261	2,386,796
Media services and educational supervision	1,445,294	1,477,769	1,625,127	1,666,555
General district administration	590,357	681,032	783,768	762,369
General school administration	4,262,154	4,294,738	4,720,287	4,848,290
Accounting and purchasing services	1,785,795	2,031,300	2,450,400	2,705,924
Operation and maintenance of school buildings	6,483,578	6,557,726	7,512,176	7,228,377
Student transportation	4,082,124	4,048,228	4,023,618	4,347,933
Non-K12 Services	1,884,739	2,049,097	2,057,426	2,086,976
Community Services	1,622,046	1,690,581	1,850,334	2,234,905
Total Expenditures and Encumbrances	67,707,155	69,889,207	77,534,501	78,834,967
Excess (deficiency) of revenues and other sources (uses) over expenditures	927,982	(6,198)	2,968,843	(293,449)
Other financing uses	(1,499,719)	0	(3,000,000)	(500,000)
Other financing sources	188,469	819,638	0	0
Other changes in reserved and designated fund balances	0	0	0	0
Fund Balances Unreserved & Undesignated - July 1	\$ 985,020	\$ 601,752	\$ 1,415,192	\$ 1,384,035
Fund Balances Unreserved & Undesignated - June 30	\$ 601,752	\$ 1,415,192	\$ 1,384,035	\$ 590,586

Financial Section

Box Elder School District

General Fund (Fund 10)

For Fiscal Year 2016-17 With Comparative Information for Years 2013-14 Through 2015-16

Fund Expenditures by Object

	2013-14 Actual	2014-15 Actual	2015-16 Revised	2016-17 Preliminary
Revenues:				
Property taxes	14,841,724	15,221,128	21,578,362	19,272,961
Interest on investments	143,191	136,363	144,000	155,000
Other local revenue	2,326,269	2,808,585	2,969,000	2,533,000
State of Utah	46,744,295	47,505,354	51,091,982	51,820,557
Federal government	4,579,658	4,211,579	4,720,000	4,760,000
Total Revenues	68,635,137	69,883,009	80,503,344	78,541,518
Expenditures and Encumbrances:				
Salaries	40,004,314	41,166,656	46,967,391	48,378,696
Employee benefits	18,246,765	18,622,796	20,397,870	20,822,933
Contract services - professional & educational	1,496,209	1,816,695	1,614,000	1,658,935
Maintenance & repairs (other)	635,367	529,884	851,079	557,412
Field trips, insurance, phone & travel	1,404,823	1,404,922	1,461,119	1,468,747
Supplies, textbooks & utilities	5,102,631	5,441,089	5,541,089	5,188,144
Equipment	335,917	328,495	341,635	355,000
Other	445,130	538,671	360,318	405,099
Total Expenditures and Encumbrances	67,671,156	69,849,208	77,534,501	78,834,966
Excess (deficiency) of revenues and other sources (uses) over expenditures	927,981	(6,199)	2,968,843	(293,448)
Other financing uses	(1,499,719)	0	(3,000,000)	(500,000)
Other financing sources	188,469	819,637	0	0
Other changes in reserved and designated fund balances	0	0	0	0
Fund Balances Unreserved & Unassigned - July 1	\$ 985,019	\$ 601,753	\$ 1,415,191	\$ 1,384,034
Fund Balances Unreserved & Unassigned - June 30	\$ 601,750	\$ 1,415,191	\$ 1,384,034	\$ 590,586

Financial Section

General Fund (FD10) - Major Revenue Sources

For Fiscal Year 2016-17 With Comparative Information for Years 2013-14 Through 2015-16

	2013-14 Actual	2014-15 Actual	2015-16 Revised	2016-17 Preliminary
REVENUES:				
Local Sources				
Property taxes	14,841,724	15,221,128	21,578,362	19,272,961
Interest on investments	143,191	136,363	144,000	155,000
Other local revenue	2,326,269	2,808,585	2,969,000	2,533,000
Total Local Sources	17,311,184	18,166,076	24,691,362	21,960,961
State Sources				
Regular Basic School Programs:				
Regular School Program K-12	24,462,156	25,300,635	26,792,970	27,259,260
NEC EX Small Schools	679,279	646,739	636,066	664,328
Professional Staff Costs	2,980,695	3,024,855	3,150,262	3,287,723
Adm Costs/Foreign Exchange Students	14,495	0	15,460	12,736
Restricted Basic School Program				
Special Education - Regular Program	3,361,133	3,445,825	3,650,494	4,066,633
Special Education - Self Contained	780,072	748,266	926,604	869,837
Special Education - Preschool	791,914	803,829	990,862	1,010,984
Ext. Year Program - Severly Handicapped	20,247	22,461	23,032	23,279
Special Education - Minimum Schools	115,594	111,647	111,927	116,277
Vocational and Technical Education	1,771,610	1,825,577	2,088,618	2,202,002
Vocational District Set Aside				
Gifted and Talented	62,585	47,307	49,550	51,304
Advanced Placement	0	20,670	21,231	0
Concurrent Enrollment	72,540	64,159	81,999	81,999
At Risk Programs	0	0	0	0
Youth in Custody	611,659	685,549	644,673	600,000
Class Size Reduction	1,974,806	2,031,099	2,149,237	2,230,558
Other State Sources of Revenue				
Flexible Allocation (WPU Distribution) SS&Retirement	427,952	418,960	422,149	141,139
Retirement and FICA	0	0	0	0
Experimental Programs				
School Nurses	17,027	16,953	19,448	19,448
Pupil Transportation	2,768,399	2,919,644	3,068,003	3,236,776
Educational Technology (ETI)				
Teacher's Supplies	89,836	87,925	104,219	103,851
Educator Salary Adjustments	2,850,398	2,851,862	2,858,304	2,858,304
Library Books Electronic Resources	11,083	10,999	31,951	16,869
Extended Day Kindergarten (see below)	0	0	0	0
Professional Development/UPASS	0	0	0	0
Quality Teaching Block Grant	0	0	0	0
Local Discretionary Block Grant	0	0	0	0
Enhance for Students at Risk	390,054	318,451	343,409	365,198
Trust Land	700,085	720,482	838,345	838,345
Voted Leeway	467,624	250,053	725,043	648,150
Board Leeway	304,563	156,580	492,929	456,545
Adult Ed High School Completion	140,136	119,802	210,619	221,067

Financial Section

General Fund (FD10) - Major Revenue Sources

For Fiscal Year 2016-17 With Comparative Information for Years 2013-14 Through 2015-16

	2013-14 Actual	2014-15 Actual	2015-16 Revised	2016-17 Preliminary
Reading - State Literacy Program	307,585	281,155	268,880	268,554
Out of State Tuition Reimbursement	95,000	67,000	65,000	0
On-Line Testing/Elementary Arts	0		0	0
Extended Day Kindergarten	157,037	153,170	153,885	142,956
Critical Language	30,000	30,000	30,000	0
Driver Education	0	91,689	0	0
Other State Revenue	288,731	232,011	126,813	26,435
Total State Revenues	46,744,295	47,505,354	51,091,982	51,820,557
General Fund Revenue				
Federal Sources				
Class Size Reduction (5230)				
Title II Part D (7505)				
Title I (7511)	835,673	1,029,664	885,673	924,673
Fed NCLB Title I Migrant (7548)	112,818	62,676	112,818	112,818
Title II Math & Science (7626)	303,525	264,087	303,525	303,525
Special Education	2,307,042	1,911,329	2,307,042	2,307,042
Medicaid and Americorp	684,247	643,611	684,247	684,247
Perkins Formula (6043)	92,588	99,735	102,588	103,588
ATE Tech Prep/School to Work	41,462	33,719	41,462	41,462
IDEA B Preschool (7522)	115,311	115,979	115,311	115,311
Stabilization ARRA	0	0	0	0
Forest Service	53,189	50,780	53,189	53,189
Other Federal Revenue	33,803	0	114,145	114,145
Total Federal Revenues	4,579,658	4,211,580	4,720,000	4,760,000
Total Revenue	68,635,137	69,883,010	80,503,344	78,541,518

Financial Section

Box Elder School District

General Fund (FD10) - Major Expenditures

For Fiscal Year 2016-17 With Comparative Information for Years 2013-14 Through 2015-16

	2013-14 Actual	2014-15 Actual	2015-16 Revised	2016-17 Preliminary
EXPENDITURES:				
Instruction - Function 1000				
Salaries - Teachers	23,246,313	23,438,061	25,853,521	26,564,493
Salaries - Substitute Teachers	438,288	482,827	900,000	924,750
Salaries - Teacher Aides	2,945,657	3,050,016	3,372,000	3,464,730
Salaries - All Other	185,521	687,961	715,479	735,155
Total Salaries	26,815,779	27,658,865	30,841,000	31,689,128
Employee Benefits	12,861,785	13,078,107	13,974,567	14,358,868
Purchased Services	148,382	162,072	172,000	1,750,000
Supplies	1,179,159	1,258,946	1,338,537	1,438,536
Textbooks	428,798	583,081	650,000	650,000
Other	354,726	443,227	345,000	375,000
Total Supplies and Materials	16,308,289	16,984,123	18,028,104	18,572,404
Property (Instructional Equipment) & Ot	276,916	275,310	1,320,000	305,310
Total Expenditures - Instruction	43,400,984	44,918,298	50,189,104	50,566,842
Support Services/Child Accounting & Counseling - Function 2100				
Salaries - Attend. & Social Work	363,081	394,126	422,788	434,415
Salaries - Guidance	711,064	661,691	701,392	720,681
Salaries - Health Services	83,306	90,274	95,690	98,322
Salaries - Psychologists	127,107	124,984	132,483	136,126
Salaries - Secretarial & Clerical	134,180	138,543	146,856	150,894
Salaries - All Other	678	3,151	3,340	3,432
Total Salaries	1,419,416	1,412,769	1,502,550	1,543,870
Employee Benefits	612,666	612,967	698,711	717,926
Purchased Services	118,530	106,511	112,151	116,152
Supplies	3,974	6,423	7,200	7,200
Property	0	1,395	1,000	1,000
Other Objects	374	374	649	648
Total Expenditures - Support Services/Child	2,154,960	2,140,439	2,322,261	2,386,796
Support Services/Media Services & Educational Supervision - Function 2200				
Salaries - Supervisors & Directors	405,281	418,238	465,484	478,285
Salaries - Media Personnel	195,554	199,206	211,158	216,965
Salaries - Secretarial & Clerical	145,499	146,243	155,018	159,281
Salaries - Media Aides	170,428	177,887	188,560	193,746
Salaries - All Other	0	0	0	0
Total Salaries	916,762	941,574	1,020,220	1,048,276
Employee Benefits	398,414	391,929	449,907	462,279
Purchased Services	26,246	46,489	30,983	31,983
Supplies (except as below)	12,525	0	13,000	13,000
Library Books	51,842	55,098	53,666	53,666
Periodicals	11,843	12,895	10,500	10,500

Financial Section

Box Elder School District
General Fund (FD10) - Major Expenditures
For Fiscal Year 2016-17 With Comparative Information for Years 2013-14 Through 2015-16

	2013-14 Actual	2014-15 Actual	2015-16 Revised	2016-17 Preliminary
Audio Visual Materials	8,063	31,312	28,000	28,000
Property	19,599	-1,528	15,000	15,000
Other Objects	0	0	3,851	3,851
Total Expenditures - Support Services/Med	1,445,294	1,477,769	1,625,127	1,666,555

Support Services/General District Administration - Function 2300

Salaries - District Administration	148,072	154,882	168,586	173,222
Salaries - Supervisors	22,225	23,628	24,809	25,492
Salaries - Secretarial & Clerical	67,198	70,836	74,378	76,423
Salaries - All Other				
Total Salaries	237,495	249,346	267,773	275,137
Employee Benefits	136,747	148,835	241,995	157,717
Purchased Services	61,405	118,881	106,000	170,000
Liability Insurance	100,695	110,994	112,000	105,515
Supplies and Materials	32,923	29,630	33,000	30,000
Property	0	0	0	0
Other Objects	21,092	23,346	23,000	24,000
Total Expenditures - Sup. Serv./General Di	590,357	681,032	783,768	762,369

Support Services/General School Administration - Function 2400

Salaries - Principals and Assistants	1,913,954	1,934,654	2,157,398	2,216,726
Salaries - Secretarial & Clerical	954,721	978,807	1,032,626	1,061,023
Salaries - All Other				
Total Salaries	2,868,675	2,913,461	3,190,024	3,277,750
Employee Benefits	1,282,137	1,284,567	1,428,263	1,467,540
Purchased Services	100,828	85,641	87,000	88,000
Supplies and Materials				
Property				
Other Objects	10,514	11,069	15,000	15,000
Total Expenditures - Sup. Serv./General Sc	4,262,154	4,294,738	4,720,287	4,848,290

Financial Section

Box Elder School District
General Fund (FD10) - Major Expenditures
For Fiscal Year 2016-17 With Comparative Information for Years 2013-14 Through 2015-16

	2013-14 Actual	2014-15 Actual	2015-16 Revised	2016-17 Preliminary
Support Services/Accounting & Purchasing Srvc - Function 2500				
Salaries	987,552	1,017,861	1,158,000	1,309,845
Employee Benefits	446,209	473,418	497,400	591,079
Purchased Services	210,683	183,740	280,000	290,000
Supplies and Materials	140,953	356,256	498,581	498,581
Property			1,419	1,419
Other Objects	399	25	15,000	15,000
Total Expenditures - Sup. Serv./Acct & Pur	1,785,796	2,031,300	2,450,400	2,705,924
Operation & Maintenance of School Buildings - Function 2600				
Salaries	2,462,706	2,533,064	2,732,069	2,807,201
Employee Benefits	1,044,137	1,115,389	1,201,679	1,234,725
Purchased Services	936,874	454,192	925,354	925,354
Supplies and Materials	2,039,084	2,009,100	2,650,574	2,258,597
Property	0	0	0	0
Other Objects	776	2,404	2,500	2,500
Total Expenditures - Sup. Serv./Acct. & Pur	6,483,577	6,114,149	7,512,176	7,228,377
Support Services/Student Transportation Services - Function 2700				
Salaries - Secretarial & Clerical	47,100	47,579	49,958	51,332
Salaries - Supervisors	52,709	532,311	558,927	574,297
Salaries - Bus Drivers	1,836,603	1,378,807	1,472,962	1,513,469
Salaries - Mechanics	180,679	179,482	188,456	193,639
Total Salaries	2,117,091	2,138,179	2,270,303	2,332,736
Employee Benefits	732,576	742,503	752,503	773,197
Purchased Services	247,734	290,969	250,000	275,000
Supplies and Materials	983,826	875,827	730,812	946,000
Property	897	750	20,000	20,000
Other Objects	0	0	0	1,000
Total Expenditures - Sup. Serv./Student Tr	4,082,124	4,048,228	4,023,618	4,347,933
Non K-12 Activities - Function 3200				
Salaries	1,222,284	1,312,314	1,312,912	1,349,017
Employee benefits	455,819	522,444	466,627	479,459
Purchased Services	69,417	87,505	68,887	82,500
Other	137,220	126,835	209,000	176,000
Total Non-Instruction	1,884,740	2,049,098	2,057,426	2,086,976
Recreation Community Services/Natatoriums - Function 3300				
Salaries	992,554	989,223	1,119,938	1,150,736
Employee benefits	276,273	292,636	310,140	318,669
Contract services	180,168	202,242	212,000	205,000
Supplies, textbooks & utilities	136,378	168,102	170,256	175,000
Equipment	3,148	3,108	3,000	5,500
Other	33,524	35,270	35,000	380,000
	1,622,045	1,690,581	1,850,334	2,234,905
TOTAL EXPENDITURES	\$67,712,031	\$69,445,632	\$77,534,501	\$78,834,967

Financial Section

Box Elder School District
Summary of Budgets - Special Revenue Funds (Fund 21,26,49)
Fiscal Year 2016-17 Budget

	Total Special Revenue Funds	Fund 21 School Activity Fund	Fund 26 RDA Fund	Fund 49 Child Nutrition Fund	Fund 50 Municipal Building Authority Fund
Revenues:					
Property taxes	4,882,405		4,882,405	0	
Interest on investments	1,500			1,500	
Sale of Food	1,225,000		0	1,225,000	
Other local revenue	4,691,000	4,450,000	0	1,000	240,000
State of Utah	736,000			736,000	
Federal government	2,680,830			2,575,250	105,580
Total Revenues	14,216,735	4,450,000	4,882,405	4,538,750	345,580
Expenditures and Encumbrances:					
Instruction	4,450,000	4,450,000			
Non-Instruction	9,784,429		4,882,405	4,556,444	345,580
Total Expenditures and Encumbrances	14,234,429	4,450,000	4,882,405	4,556,444	345,580
Net Total Expenditures and Encumbrances	(17,694)	0	0	(17,694)	0
Other Financing Sources (Uses)	0	0	0	0	0
Bond sale proceeds					
Other financing sources					
Operating Transfer In/Out					
Excess (deficiency) of revenue and other sources (uses) over expenditures					
Fund Balances Unreserved & Unassigned - July 1	2,020,972	\$ 719,608	\$ -	\$ 568,682	\$ 732,682
Fund Balances Unreserved & Unassigned - June 30	2,003,278	\$ 719,608	\$ -	\$ 550,988	\$ 732,682

Financial Section

Box Elder School District
School Activity Fund Budget (Fund 21)
 Fiscal Year 2016-17 Budget
Fund Expenditures by Function

	2013-14 Actual	2014-15 Actual	2015-16 Revised	2016-17 Preliminary
REVENUES:				
Local Sources				
Property taxes				
Tuition				
Other Local revenue	3,594,746	3,837,618	4,450,000	4,450,000
Total Local Sources	3,594,746	3,837,618	4,450,000	4,450,000
Expenditures and Encumbrances:				
Instruction (function 1000)				
Salaries	0	0		
Employee benefits			0	0
Contract services	1,842,771	887,793	626,000	626,000
Supplies, textbooks & utilities	1,096,281	2,398,160	3,110,000	3,110,000
Administrative	210,035	205,134	355,000	355,000
Other	233,497	261,971	359,000	359,000
Total Instruction	3,382,584	3,753,058	4,450,000	4,450,000
Total Expenditures and Encumbrances	3,382,584	3,753,058	4,450,000	4,450,000
Excess (deficiency) of revenues and other sources (uses) over expenditures	212,162	84,560	0	0
Other financing uses				
Other financing sources				
Other changes in Reserved and Designated Fund Balances				
Fund Balances Unreserved & Unassigned - July 1	\$ 422,886	\$ 635,048	\$ 719,608	\$ 719,608
Fund Balances Unreserved & Unassigned - June 30	\$ 635,048	\$ 719,608	\$ 719,608	\$ 719,608

Financial Section

Box Elder School District

Child Nutrition Fund Budget (Fund 49)

For Fiscal Year 2016-17 With Comparative Information for Years 2013-14 Through 2015-16

Fund Expenditures by Function

	2013-14 Actual	2014-15 Actual	2015-16 Revised	2016-17 Preliminary
REVENUES:				
Sale of Food	1,179,605	1,173,657	1,203,657	1,225,000
Other Local revenue	19,930	4,739	2,400	2,500
State of Utah	731,076	744,539	725,500	736,000
Federal Government	2,390,933	2,259,509	2,565,230	2,575,250
Total Revenue	4,321,544	4,182,444	4,496,787	4,538,750
Expenditures:				
Salaries	1,377,453	1,413,361	1,552,602	1,595,000
Employee benefits	473,874	504,977	546,418	561,444
Cost of food	1,941,787	2,001,000	2,022,000	2,020,000
Contract services	38,353	73,263	56,500	75,000
Supplies & Materials	70,000	70,641	70,641	70,000
Equipment	7,237	48,888	56,263	55,000
Other	240,659	289,701	300,000	180,000
Total Expenditures	4,149,363	4,401,831	4,604,424	4,556,444
Excess (deficiency) of revenues and other sources (uses) over expenditures	172,181	(219,387)	(107,637)	(17,694)
Other financing sources	0	33,702	0	0
Other changes in Reserved and Designated Fund Balances				
Fund Balances Unreserved & Unassigned - July 1	689,823	862,004	676,319	568,682
Fund Balances Unreserved & Unassigned - June 30	\$ 862,004	\$ 676,319	\$ 568,682	\$ 550,988

Financial Section

Box Elder School District

Summary of Budgets - All Capital & Debt Service Funds

Fiscal Year 2016-17 Budget

	All Capital & Debt Service Funds	Fund 32 Capital Outlay Fund	Fund 31 Debt Service Fund
Revenues:			
Property taxes	14,939,377	9,050,000	5,889,377
Interest on investments	260,000	195,000	65,000
Bond Refund/Other	0		0
State of Utah	0	0	0
Ins./Prop Recry/Federal	150,000	150,000	0
Other Funds	0	0	
Total Revenues	15,349,377	9,395,000	5,954,377
Expenditures and Encumbrances:			
Oper/Maint	0		
Bond Debt	7,097,000	0	7,097,000
Purchased services	353,000	203,000	150,000
Land Improvement	0	0	0
Building Maintenance	2,250,000	2,250,000	
New Construction	9,950,000	9,950,000	
Vehicles	1,125,000	1,125,000	
Furniture/Equipment	990,000	990,000	
Other Objects	250,000	250,000	
Total Expenditures	22,015,000	14,768,000	7,247,000
Excess revenue over (under) expenditures & encumbrances	(6,665,623)	(5,373,000)	(1,292,623)
Other Financing Sources (Uses)			
Bond sale proceeds	2,190,000	2,190,000	0
Excess of revenue and other sources over (under) expenditures & encumbrances and other uses	(4,475,623)	(3,183,000)	(1,292,623)
Unreserved & Unassigned - July 1	\$ 35,412,674	\$ 26,425,937	\$ 8,986,737
Unreserved & Unassigned - June 30	\$ 30,937,051	\$ 23,242,937	\$ 7,694,114

Financial Section

Box Elder School District

Capital Outlay Fund Budget (Fund 32)

For Fiscal Year 2016-17 With Comparative Information for Years 2013-14 Through 2015-16

Fund Expenditures by Function

	2013-14 Actual	2014-15 Actual	2015-16 Revised	2016-17 Preliminary
REVENUES:				
Property taxes	9,225,737	8,442,593	9,550,000	9,050,000
Interest on investments	155,204	230,078	195,000	195,000
Bond Refund/Other	111,213	177,272	150,000	150,000
State of Utah	0	0	0	0
Ins./Prop Recry/Federal	0	0	345,580	345,580
Donations				
Total Revenues	9,492,154	8,849,943	10,240,580	9,740,580
Expenditures and Encumbrances:				
Oper/Maint	0			
Bond Debt/Municipal Building Auth	0	0	0	203,000
Purchased services	34,415	174,503	186,360	150,000
Building Maintenance	2,099,338	2,165,665	2,188,070	2,100,000
Construction	4,599,072	1,932,985	3,761,555	9,950,000
Vehicles	1,296,543	1,064,486	1,320,999	1,125,000
Furniture/Equipment	841,782	881,662	1,065,085	990,000
Other Objects (Land)		25,935	270,000	250,000
Vehicle charges/Other	214,000	204,295	345,580	345,580
Total Expenditures	9,085,150	6,449,531	9,137,649	15,113,580
Excess revenue over (under) expenditures & encumbrances	407,004	2,400,412	1,102,931	(5,373,000)
Other Financing Sources (Uses) 10% Basic/M&O & Interfund Transfers	71,148	93,103	95,622	90,000
Changes in unreserved fund balance (Decrease)/increase in reserves	6,912,961	2,591,264	0	2,100,000
Excess of revenues and other sources over (under) Expenditures & encumbrances and	7,391,113	5,084,779	1,198,553	(3,183,000)
Unreserved & Unassigned - July 1	\$ 15,628,666	\$ 23,019,779	\$ 28,104,558	\$ 29,303,111
Unreserved & Unassigned - June 30	\$ 23,019,779	\$ 28,104,558	\$ 29,303,111	\$ 26,120,111

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

Financial Section

FINANCIAL SECTION

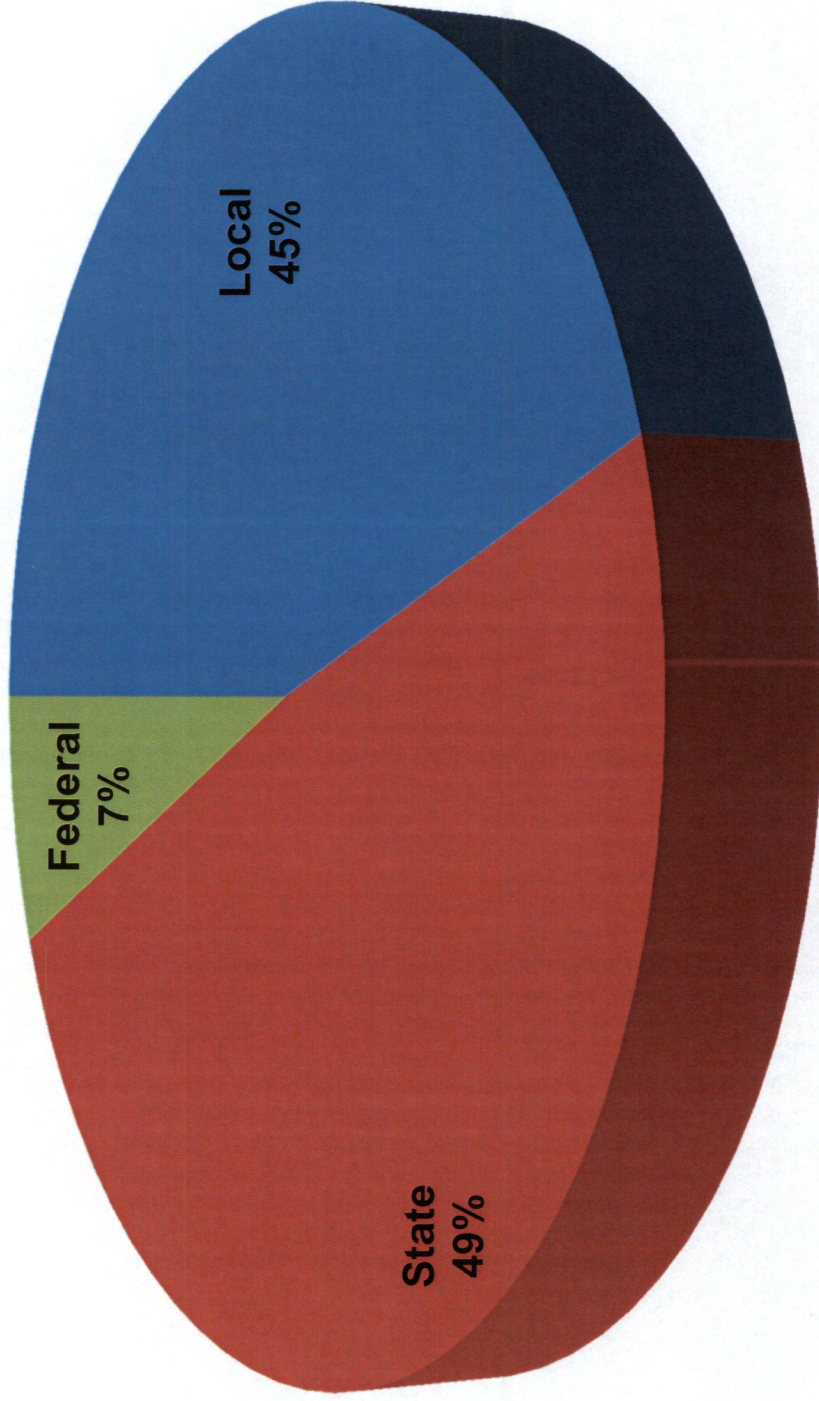
Box Elder School District

Governmental Funds - Revenue Summary Comparison

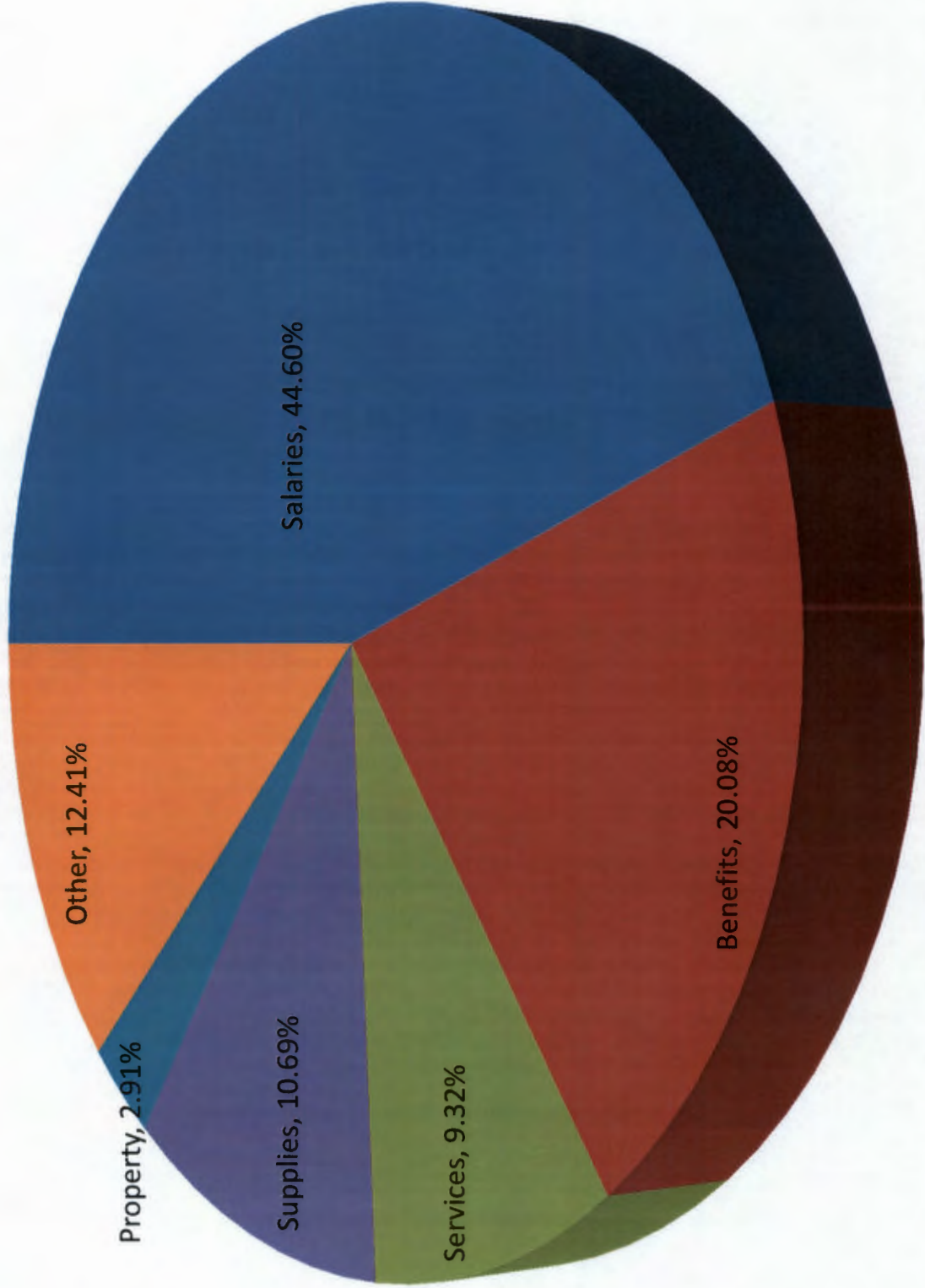
For Fiscal Year 2015-16 With Comparative Ubfirnatui fir Years 2003-04 Through 2014-15

		Maintenance & Operation Fund	Funds 21,26,49,50 Special Fund	Funds 31 & 32 Capital and Bond Funds	Total All Funds
2003-04	Actual	\$ 48,713,815	\$ 5,082,034	\$ 7,958,579	\$ 61,754,428
2004-05	Actual	\$ 50,729,875	\$ 5,365,952	\$ 6,649,144	\$ 62,744,971
2005-06	Actual	\$ 50,729,875	\$ 5,365,952	\$ 7,181,487	\$ 63,277,314
2006-07	Actual	\$ 56,882,939	\$ 6,093,633	\$ 7,934,793	\$ 70,911,365
2007-08	Actual	\$ 64,052,133	\$ 9,842,760	\$ 5,700,000	\$ 79,594,893
2008-09	Actual	\$ 67,059,083	\$ 9,673,133	\$ 14,390,660	\$ 91,122,876
2009-10	Actual	\$ 59,303,764	\$ 7,399,267	\$ 19,004,073	\$ 85,707,104
2010-11	Actual	\$ 64,119,660	\$ 7,302,930	\$ 12,809,405	\$ 84,231,995
2011-12	Actual	\$ 62,221,409	\$ 7,063,738	\$ 16,703,922	\$ 85,989,069
2012-13	Actual	\$ 65,574,482	\$ 7,515,976	\$ 17,647,492	\$ 90,737,950
2013-14	Actual	\$ 68,635,137	\$ 7,807,612	\$ 17,279,470	\$ 93,722,219
2014-15	Actual	\$ 69,883,010	\$ 12,774,749	\$ 16,399,204	\$ 99,056,963
2015-16	Revised	\$ 80,503,344	\$ 14,174,772	\$ 15,944,999	\$ 110,623,115
2016-17	Preliminary	\$ 78,541,518	\$ 14,216,735	\$ 15,349,377	\$ 108,107,630

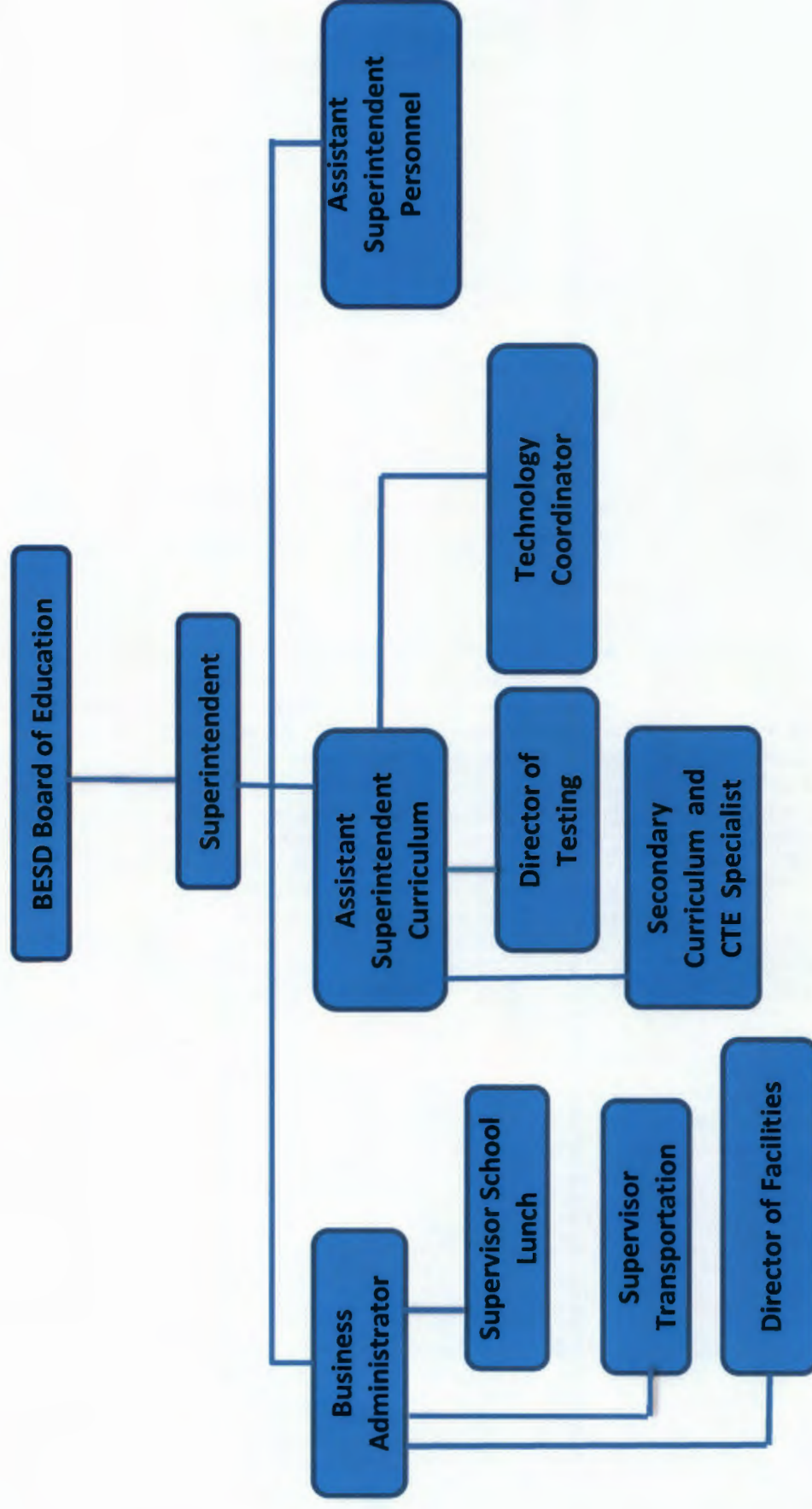
**Box Elder School District Revenues
Final Audited 2015**



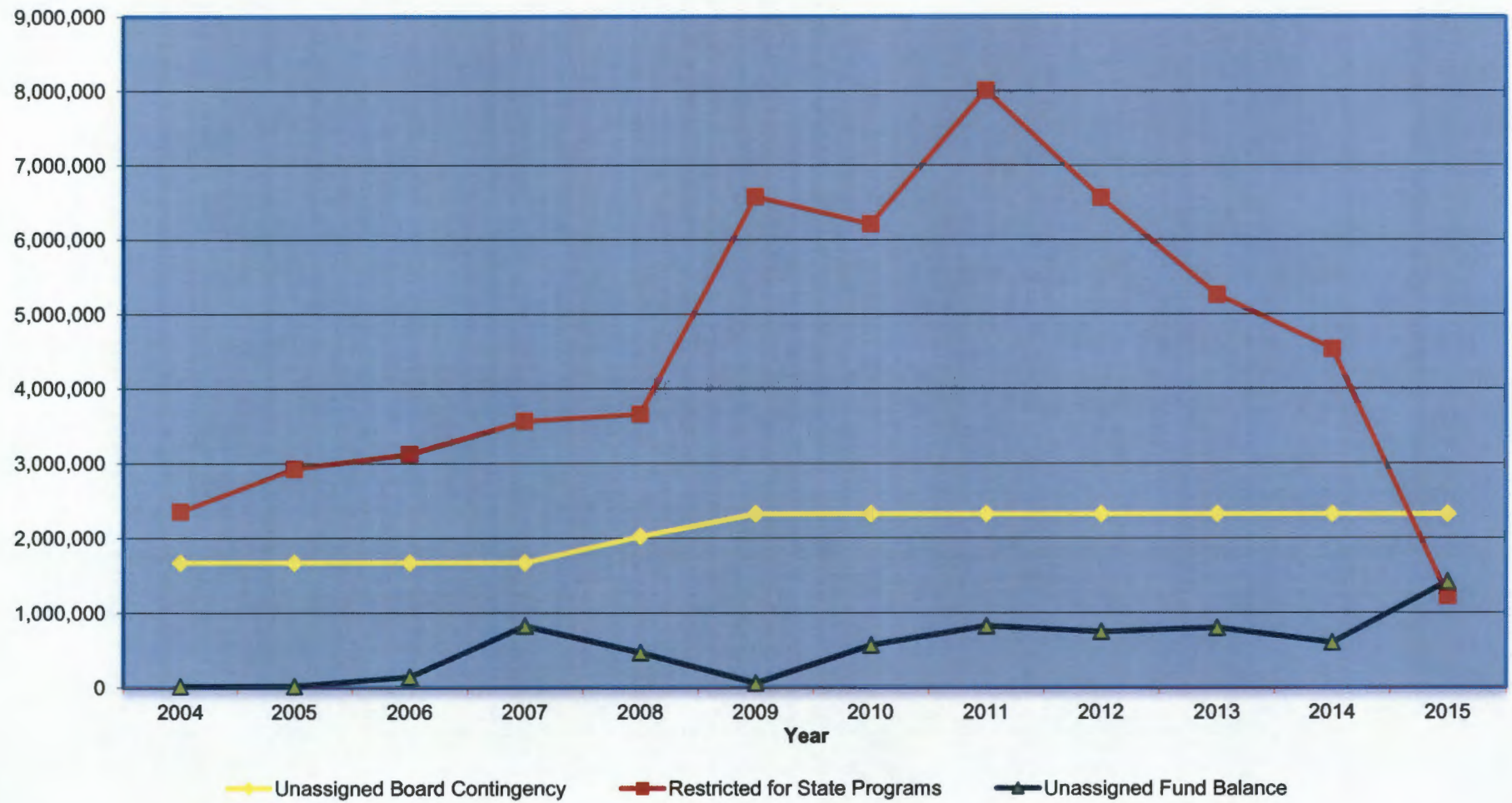
**Box Elder School District
Expense Type
Audited 2015**



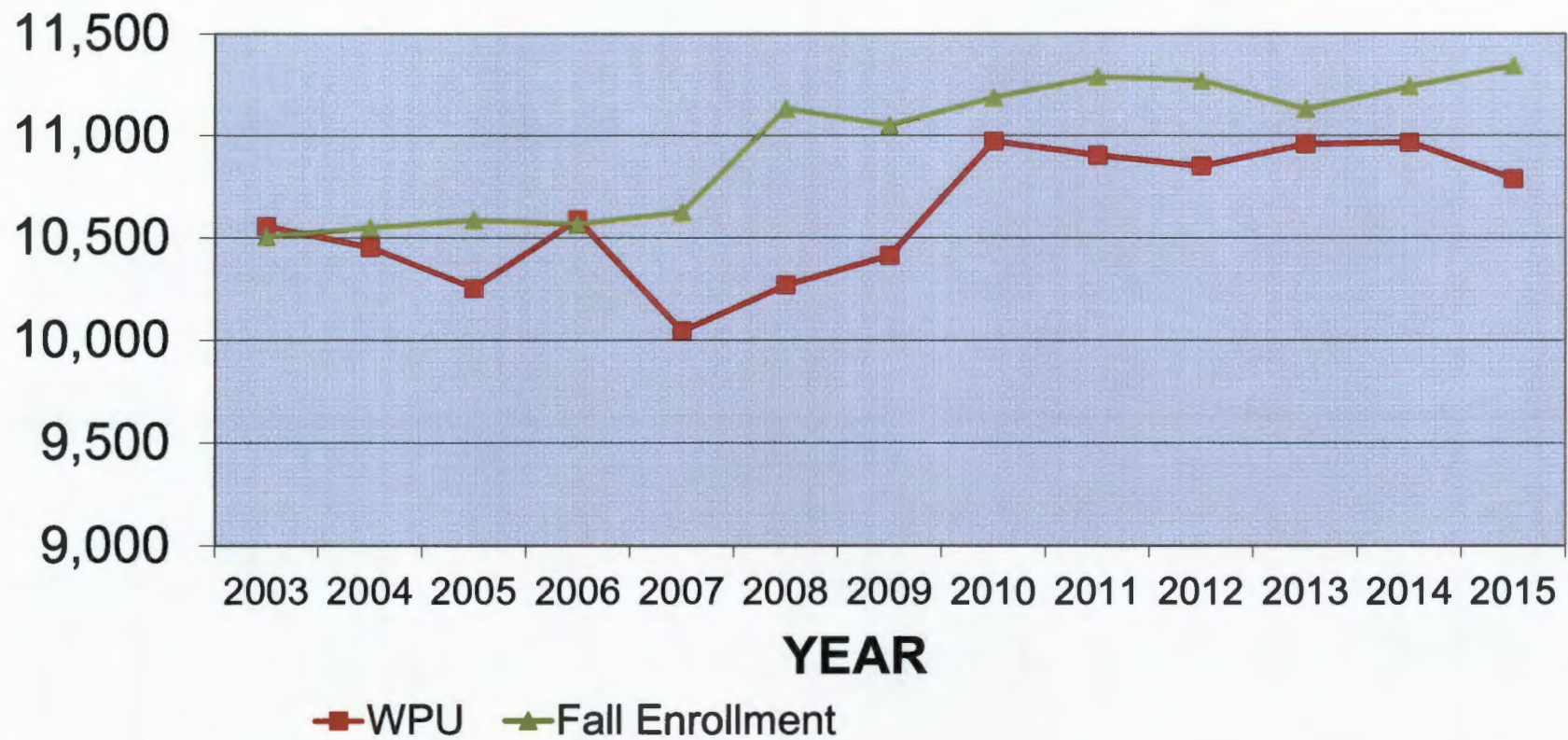
Box Elder School District Organizational Chart



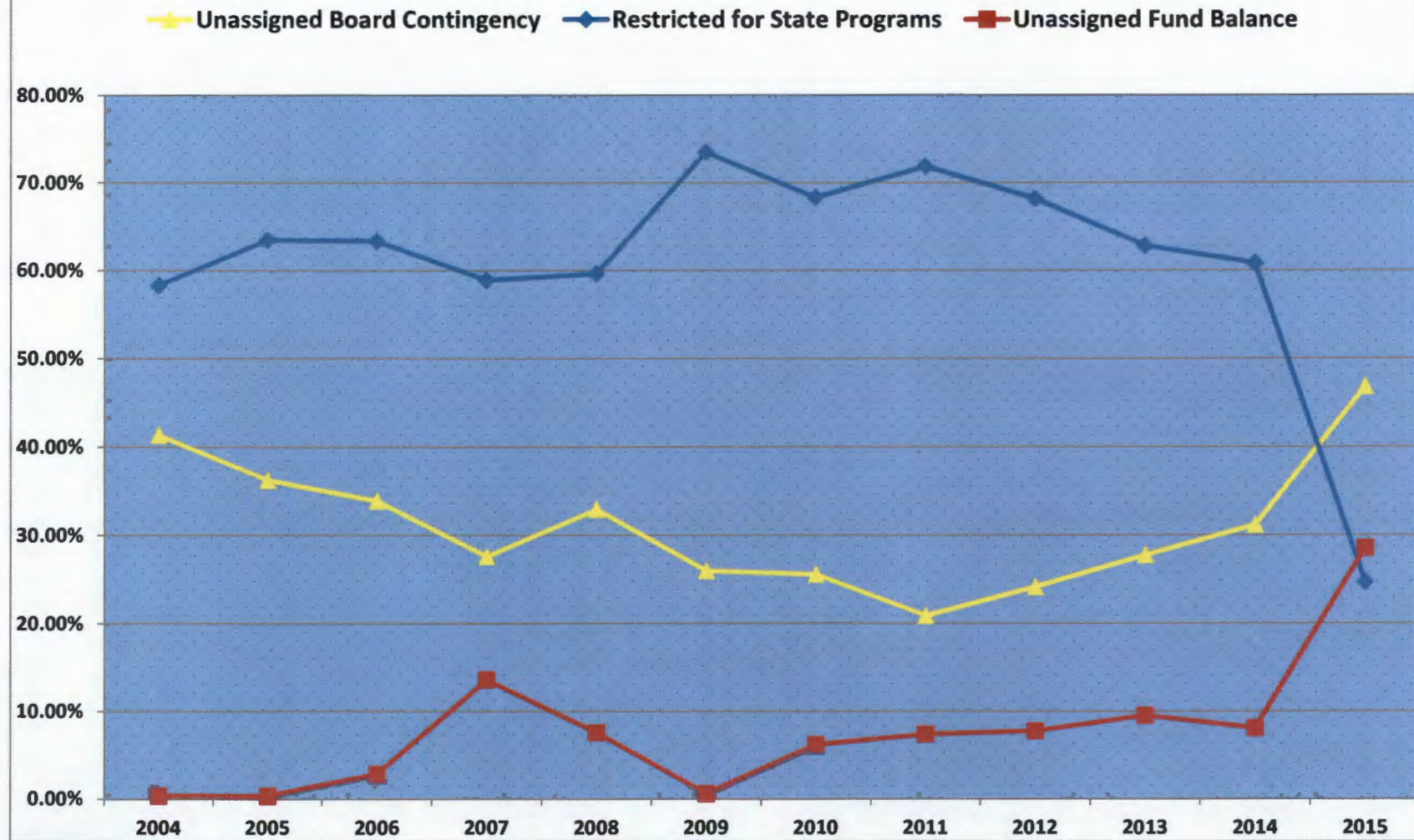
Reserves General Fund in Dollars



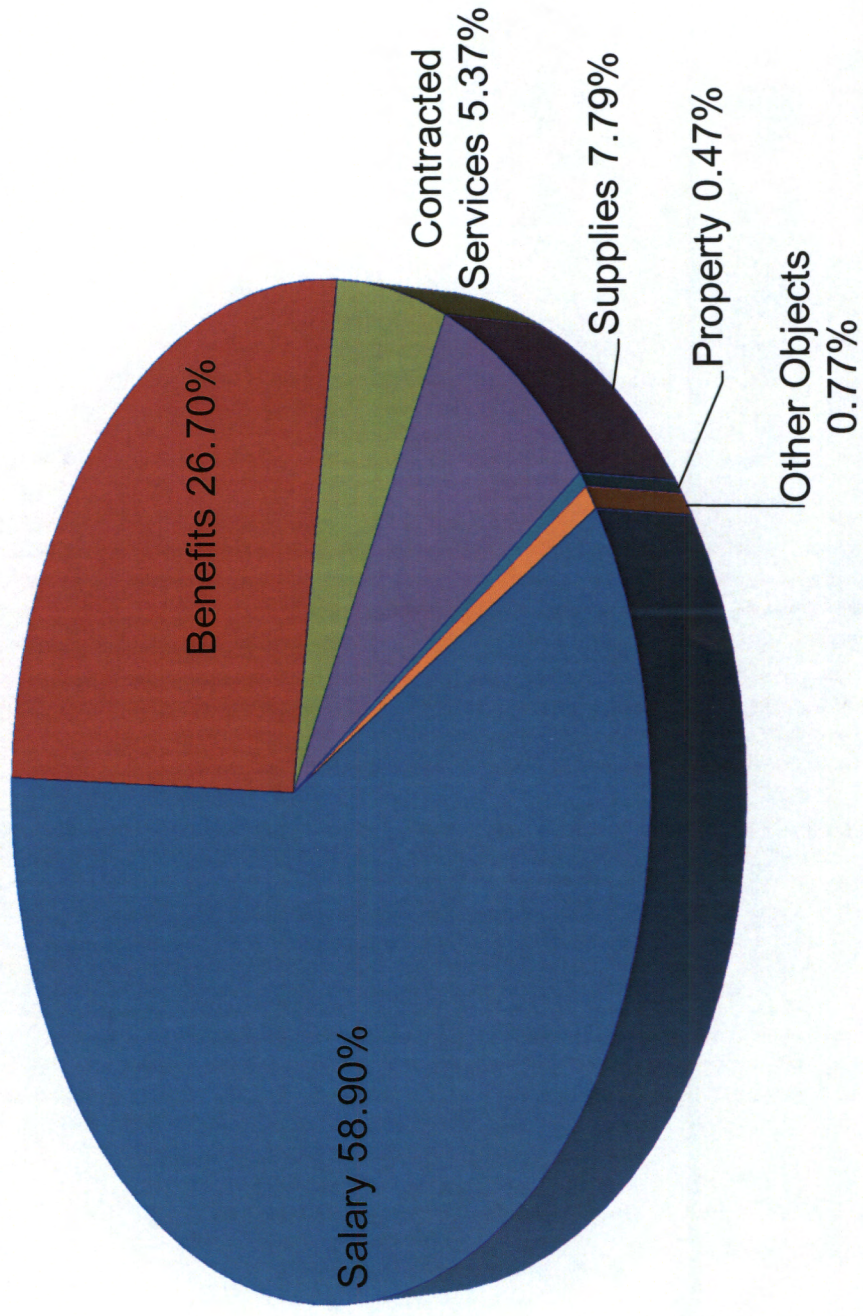
Average Daily Membership and Fall Enrollment



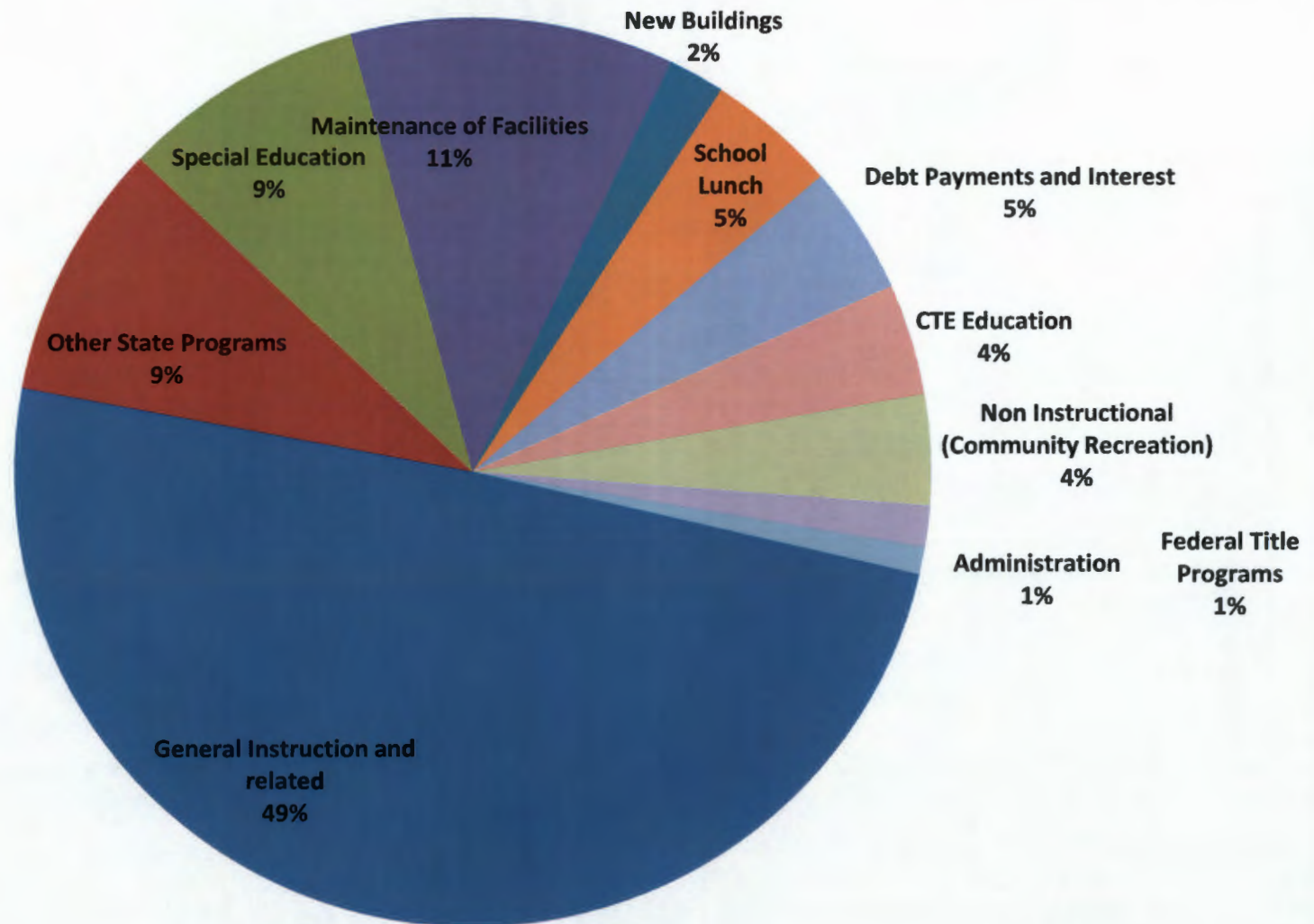
General Fund Balances as a percent of Total Fund Balances through FY 2014



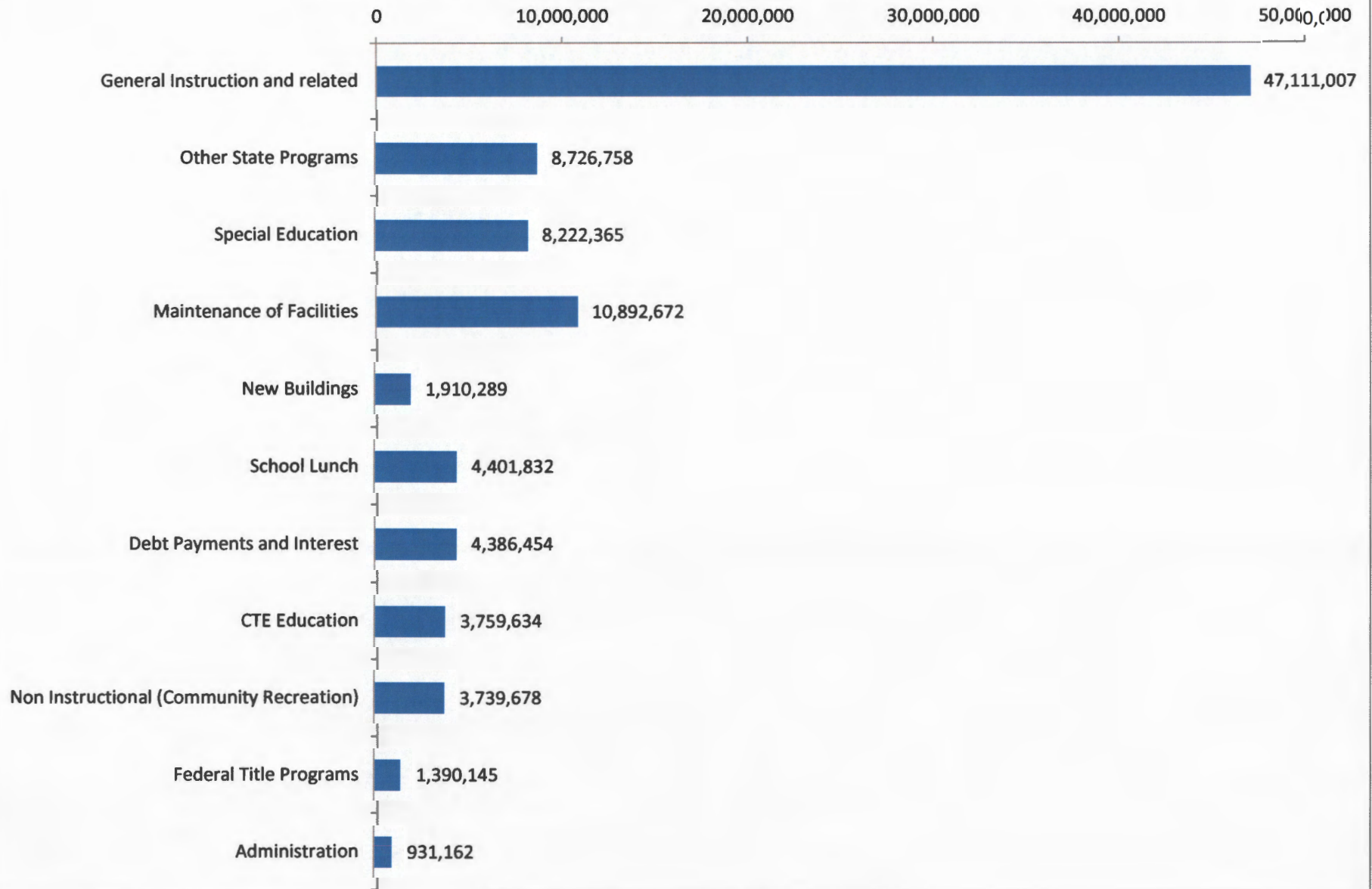
Category Expenditure General Fund FY 2015



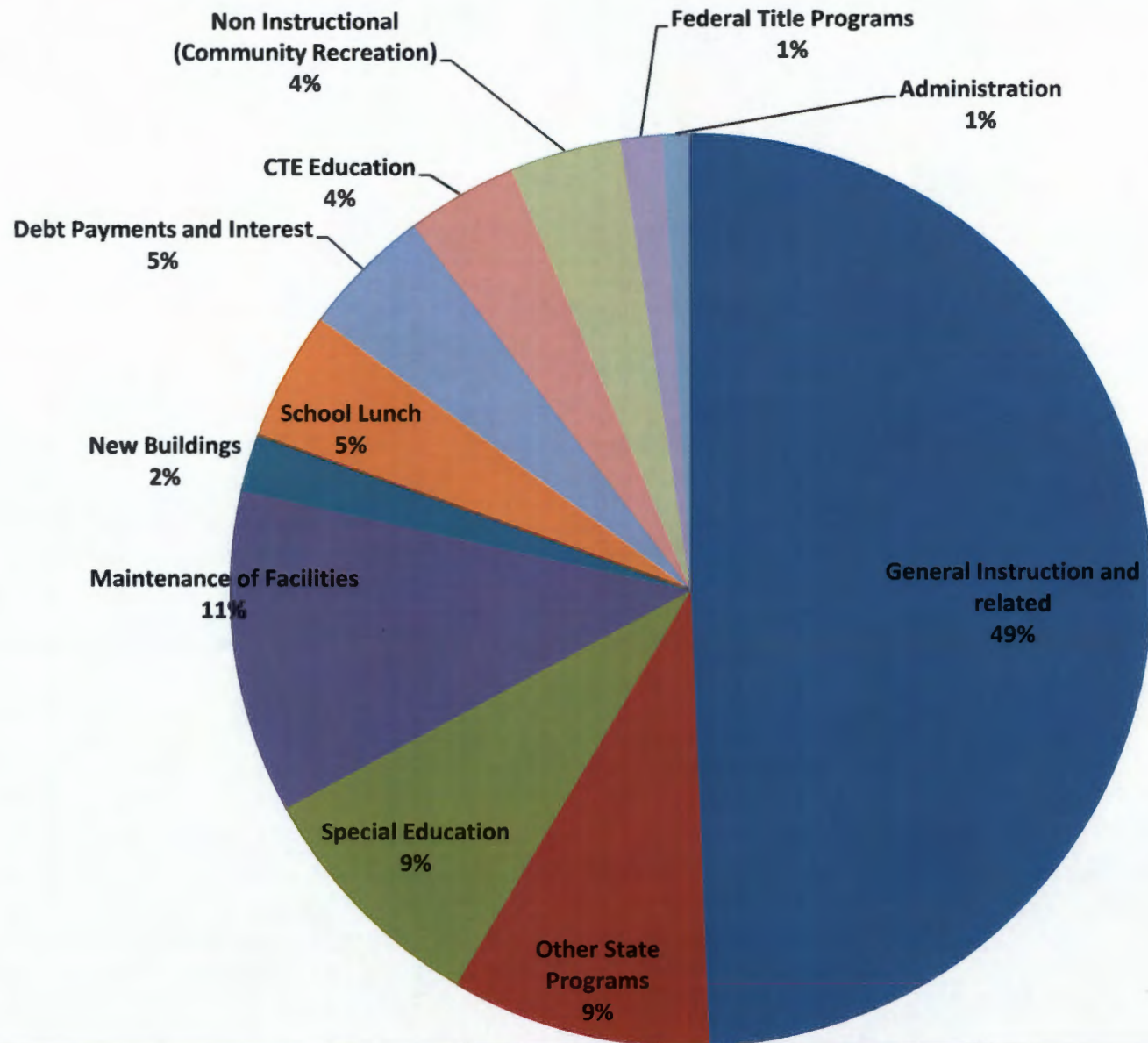
**Program Breakdown
Revenue
FY 2015**

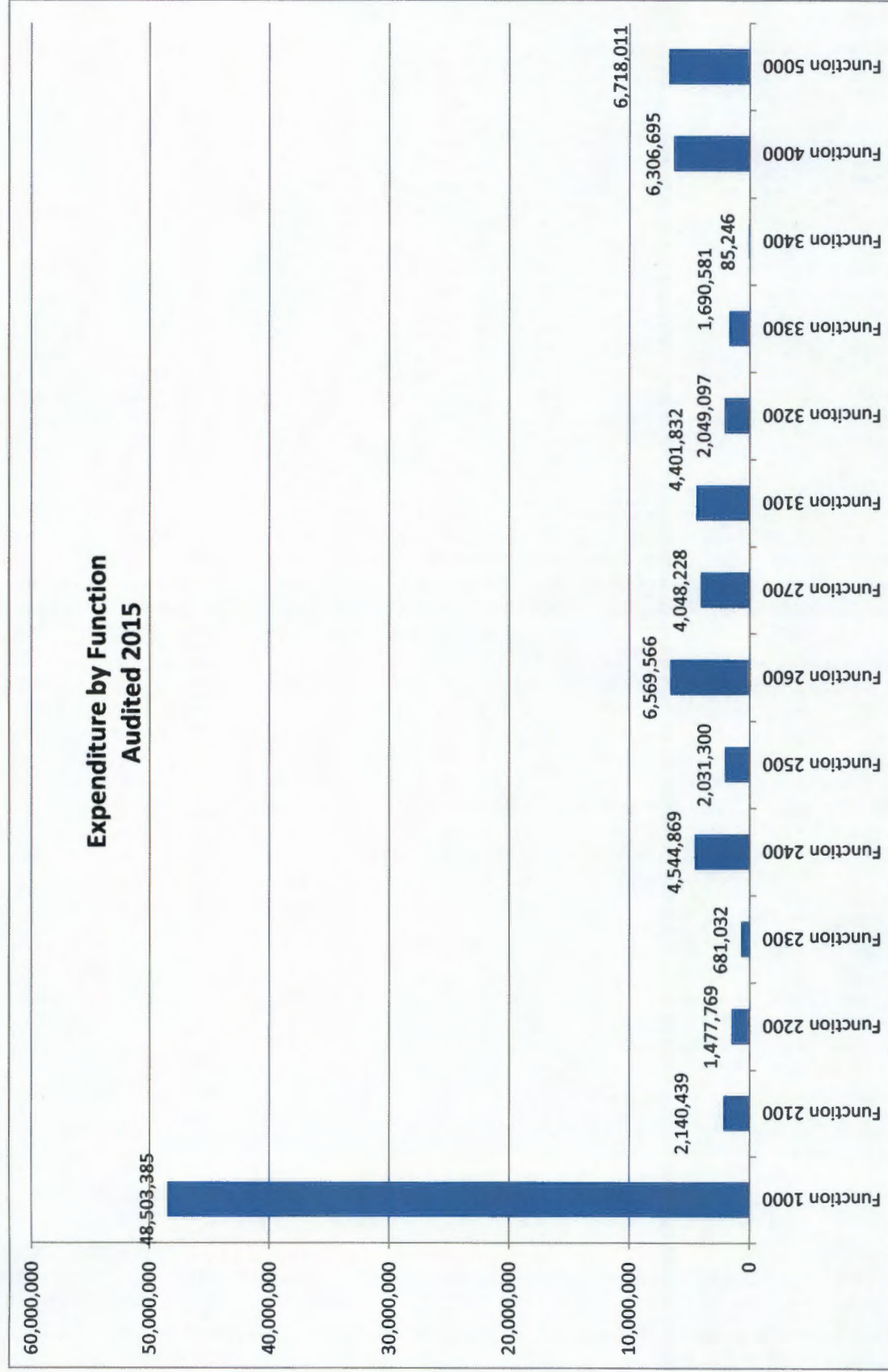


Expenditures by Major Programs FY 2015



Program Expenditures by Percent of Total FY2015





Year 16 07/01/15 - 06/30/16
Program Numbers & Description

<u>Program</u>	<u>State</u>	<u>Program Description</u>	<u>Director</u>
<u>Number</u>	<u>Prgm No.</u>		
0002		TSSP-Teacher Salary Supplement Program	Michelle Westley
0003		Credit Recovery	Matt Webb
0008		P&G Check (\$15,000)	Rod Cook
0010		Pre-Kindergarten (summer)	Darin Nielsen
0024		Classified Professional Development	Terry Jackson
0025		Extra Curricular Activities	Terry Jackson
0030		Athletics	Terry Jackson
0040		Administrator Professional Development	Rod Cook
0042	Fund 76	Board Member's Fund (flower)	Rod Cook
0043	Fund 76	District Office Fund	Rod Cook/Marci Hatch
0044		BEAA Box Elder Administrators Association	Eldon Petersen
0045		School Reimbursable (Graduation & Accreditation)	Rod Cook
0047		Teachers 2 Addl Prof Dev Days (Solution Tree)	Rod Cook
0048		Salary Adjustment 1% (gifted by Board)	Rod Cook
0049		One Time Enhancment (negotiated)	Rod Cook
0050		Classroom - General	Superintendent
0051		Textbooks	Darin Nielsen
0053		Curriculum General Instruction	Darin Nielsen
0054		Home Bound	Terry Jackson
0055		Debt Service	Rod Cook
0056		In-School Suspension & School Within a School	Superintendent
0090		StepUP READY (Collaborative Counselor Training)	Darin Nielsen
0123		AmeriCorps Literacy	Michelle Westley
0200		Municipal Bldg (FD50)	Rod Cook
0300		Redevelopment Taxes	Rod Cook
0504		Section 504	Terry Jackson
0600		Special Transportation	Jean Cannon
1205		Special Education - All State Programs	Kim Lynch
1206		Special Education - Extended Year	Kim Lynch
1212		Special Ed-Summer Programs	Kim Lynch
1215		Special Education - Pre-school (State)	Kim Lynch
1610	1609	Adult High School Completion	Matt Webb
3010		Community Recreation (Natatoriums)	Rod Cook
3020		Civic Services - Activities	Rod Cook
3025		Building Rental	Rod Cook
3300		Foundation General Unrestricted (Fund 75)	Rod Cook
3310		Foundation General - Fine Arts (Fund 75)	Rod Cook
3320		Foundation General - Educational Technology (Fund 75)	Rod Cook
3330		Foundation - Program Enhancement (Fund 75)	Rod Cook
3350		Foundation General - Scholarship (Fund 75)	Rod Cook
3400		Library Endowment (Fund 75)	Rod Cook
3402		Marie Eccles (Fund 75)	Rod Cook
3403		Nucor (Fund 75)	Rod Cook
3500		Employee Health and Wellness	Rod Cook
5000		Budget Cut	Rod Cook
5100		Termination Benefit Funding	Rod Cook
5160		Instructional Media Centers	Rod Cook
5211	5331	Accelerated Learner (was Gifted & Talented)	Darin Nielsen
5212	5332	Advanced Placement	Darrell Eddington
5213	5333	Concurrent Enrollment	Darrell Eddington
5218	5337	At Risk - Homeless	Darrell Eddington
5229		Assessment (Testing UPASS)	Keri Greener
5230	5201	Class Size Reduction (State)	Terry Jackson
5250		Teacher Enhancement Projects	Keri Greener

Year 16 07/01/15 - 06/30/16
Program Numbers & Description

<u>Program</u>	<u>State</u>		
<u>Number</u>	<u>Prgm No.</u>	<u>Program Description</u>	<u>Director</u>
5251		Bldg. Level - Professional Development	Keri Greener
5315		Pupil Transportation	Jean Cannon
5316		Fleet Fund - Mileage	Jean Cannon
5340		YIC- Youth in Custody Programs	Matt Webb
5341		Private YIC- Youth in Custody Programs	Matt Webb
5364	5641	Early Interventions-Enhancement for at Risk Students-ELL	Keri Greener
5366		Crisis Intervention/ Suicide Prevention/ Hope Squad	Darrell Eddington
5368		School Nurse Program	Terry Jackson
5420		School Land Trust	Darin Nielsen
5425		Medicaid Reimbursement & Outreach	Kim Lynch
5463		Safety	Superintendent
5500		ADA (American Disabilities Act)	Jim Christensen
5550		Capital Outlay Foundation	Jim Christensen
5610		Driver Ed	Darrell Eddington
5613		State Corrections (was prison) (Rick Young's salary)	Matt Webb
5618		School Grants: STAR Cross	Darin Nielsen
5635		Dual Immersion (Critical Languages)	Darin Nielsen
5640	5840	Early Intervention/OEK/Extended Day Kindergarten	Darin Nielsen
5645		Reading Difficulties Pilot	Darin Nielsen
5672		Prevention	Darin Nielsen
5674		Youth Suicide Prevention HB329 \$3,000 (Hope Squad)	Darrell Eddington
5700	Fund 76	Northern Utah Curriculum Agent District	Darin Nielsen
5701	Fund 76	NUCC - Reading	Darin Nielsen
5702	Fund 76	NUCC - Math	Darin Nielsen
5705	Fund 76	LEAD - Special Ed Flowthrough	Kim Lynch
5712	Fund 76	ILSC Vocational Rehab	Kim Lynch
5750	Fund 76	Rural Principal Project USU	Michelle Westley
5800		E-Rate	Alan Shakespear
5801		Ed Net	Alan Shakespear
5805		K-3 Literacy/Reading Improvement	Darin Nielsen
5810		Library Books & Supplies	Darin Nielsen
5816		K-6 Student Leadership Skills Pilot (Yr16 McKinley)	Darin Nielsen
5844		State Literacy Progm	Darin Nielsen
5876		Legislative - Educators Salary Adjustment	Rod Cook
5881		USTAR	Darrell Eddington
5884	5851	Teacher Supplies & Materials	Rod Cook
6047	6043	Perkins (Federal)	Darrell Eddington
6100		CTE - Agriculture Education	Darrell Eddington
6150		CTE - Summer Agriculture	Darrell Eddington
6199		CTE - AG Vehicle Replacement	Darrell Eddington
6200		CTE - Marketing (see comment)	Darrell Eddington
6300		CTE - Health Science & Technology Education	Darrell Eddington
6400		CTE - Family & Consumer Sciences Education	Darrell Eddington
6500		CTE - Business Education (see comment)	Darrell Eddington
6600		CTE - Trade & Technical Education	Darrell Eddington
6700		CTE - Information Technology Education	Darrell Eddington
6800		CTE - Technology & Engineering Education	Darrell Eddington
6900		Career&Technical Education Prgms (CTSO, Admin etc)	Darrell Eddington
6901		Technology, Life & Careers (TLC)	Darrell Eddington
6902		Work Based Learning	Darrell Eddington
6903		Comprehensive Guidance	Darrell Eddington
7504		Title III (ESL Coordinators)	Keri Greener
7511		Title I	Darin Nielsen
7522		IDEA Preschool	Kim Lynch

Year 16 07/01/15 - 06/30/16
Program Numbers & Description

<u>Program</u>	<u>State</u>		
<u>Number</u>	<u>Prgm No.</u>	<u>Program Description</u>	<u>Director</u>
7548	7519	ESEA CH1 - Migrant Education	Terry Jackson/Chad Kirby
7551	7524	Idea-B - Handicapped (PL 101-476)	Kim Lynch
7626	7607	Title II, Part A, Teacher Quality	Darin Nielsen
8000		Enterprise Programs - School Lunch	Jordan Bryant
9300		Administration	Superintendent
9600		Building Maintenance and Utilities	Jim Christensen
9650		Cenergistics	Jim Christensen
9670		Technology Maintenance	Alan Shakespear
9700		Construction Program (Bond)	Jim Christensen
9999		Carryover Elimination	Rod Cook

Example					
Fund Location	Year	Program	Function	Object	
(10)	(500)	(5)	(0050)	(1000)	(610)

FUND CODES

Fund Classifications

Governmental Fund Types

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

- 40 Building Reserve Fund

Proprietary Fund Types

- 49 School Food Services Fund
- 50 Building Fund

Fiduciary Fund Types

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

Account Groups

- 80 General Fixed Assets
- 90 General Long Term Debt

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

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

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

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

FUNCTION CODES

Function Classifications

1000	General Instruction (work directly with students)
2000	Supporting Services

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

3000	Operation of Non-Instructional Services
-------------	--

3100	Food Services
3200	Other Non-Instructional
3300	Community Recreation Services
3310	Community Recreation Natatoriums
3320	Community Recreation Other
3700	Agency funds
4000	Facilities & Acquisition & Construction Services
5000	Debt Service
5100	Bond

OBJECT CODES

Object Classifications

110	General District Administrative Salaries
------------	---

111	Compensation - School Board
112	Salaries - Superintendent
113	Salaries - Associate, Deputy, or Assistant Superintendent
114	Salaries - School Business Administrator
115	Salaries - Supervisors & Directors
116	Salaries - 401K Bonus
117	Salaries - Incentive
118	Salaries - Bonus

120 School Administrative Salaries

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

130 Certified Instructional Salaries

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

140 Other Certified Salaries

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

150 Office Salaries

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

160 Para-Professional Salaries

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

170 Student Transportation Salaries

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

180 Operation & Maintenance Salaries

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

190 Other Classified Salaries

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

200 Employee Benefits

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

300 Purchased Professional & Technical Services

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

400 Purchased Property Services

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

500 Other Purchased Services

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

600 Supplies & Materials

610 Supplies - General

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

620 Emergency Custodial Supplies

622 Oil

624 Motor Fuel

625 Electricity

626 Natural Gas

630 Food

636 Printing

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

641 Textbooks

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

643 Consumable Textbooks

644 Library Books

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

650 Periodicals

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

660 Audiovisual Materials

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

670 Computer Software

675 Wiring

681 Lubricants

682 Tires and Tubes

683 Repair Parts for Buses & Other Vehicles

700 Property

710 Land & Improvements

720 Buildings

732 Busses

733 Furniture

734 Principals Tech

735 Vehicles

736 Principals Tech

737 Principals Tech

738 Equipment < \$500 or non-capitalized

739 Other Equipment > \$ 500 or capitalized

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

800 Other Objects

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

900 Other Uses of Financial Resources

910	Principal
931	Lease Interest
999	Revenue Accounts Only

BESD Board Financial
Budget Report
2015-16 Revised and 2016-17 Preliminary

	Description	2013-14 Actual	2014-15 Actual	2015-16 Revised	2016-17 Preliminary
1	GENERAL FUND (M&O) FUND (10)				
2					
3	REVENUE:				
4	Local				
5	Property	14,841,724	15,221,128	21,578,362	19,272,961
6	Tuitions/Trans	406,948	437,908	410,000	425,000
7	Inv Earnings	143,191	136,363	144,000	155,000
8	Indir. Costs-SL	618,454	746,774	585,000	360,000
9	Rental Fees	237,566	75,326	151,000	125,000
10	Other	1,063,301	1,548,577	1,823,000	1,623,000
11	State	46,744,295	47,505,354	51,091,982	51,820,557
12	Federal	4,579,658	4,211,579	4,720,000	4,760,000
13	Funds Avail/Assigned Balance	188,469	819,637		
14	TOTAL M & O				
15	REVENUE	68,823,606	70,702,646	80,503,344	78,541,518
16	Beg Balance	985,020	601,753	1,415,192	1,384,035
17	Less:				
18	Ending Balance	596,877	1,415,192	1,384,035	590,586
19	TOTAL M & O FUNDS				
20	available	69,211,749	69,889,207	80,534,501	79,334,967
21					
22	EXPENDITURES:				
23	Instruction (1000)				
24	Salaries	26,815,779	27,658,865	30,801,000	31,719,127
25	Benefits	12,861,785	13,078,107	13,974,567	14,328,868
26	Purchased Serv.	1,483,821	1,620,762	1,720,000	1,750,000
27	Supplies/Textbooks	1,607,957	1,842,027	1,988,537	2,088,537
28	Equip/ETI/Prog	276,916	275,310	1,320,000	305,310
29	Other	354,726	443,227	345,000	375,000
30	Total	43,400,984	44,918,298	50,149,104	50,566,842
31					
32	Student Services (2100)				
33	Salaries	1,419,416	1,412,770	1,502,550	1,543,870
34	Benefits	612,666	612,967	698,711	717,926
35	Other	122,877	114,701	121,000	125,000
36	Total	2,154,959	2,140,438	2,322,261	2,386,796
37					
38	Instructional Staff (2200)				
39	Salaries	916,762	941,573	1,020,220	1,048,276
40	Benefits	398,414	391,929	449,907	462,279
41	Other	130,118	144,267	195,000	156,000
42	Total	1,445,294	1,477,769	1,665,127	1,666,555
43	District Administration (2300)				
44	Salaries	237,495	249,346	267,773	275,137
45	Benefits	136,747	148,835	153,496	157,717
46	Purch Services	61,405	121,056	207,984	170,000
47	Liability Insurance	100,695	108,819	98,515	105,515
48	Supplies	32,923	29,630	33,000	30,000
49	Other	21,092	23,346	23,000	24,000
50	Total	590,357	681,032	783,768	762,369
51	School Administration (2400)				

BESD Board Financial
Budget Report
2015-16 Revised and 2016-17 Preliminary

	Description	2013-14 Actual	2014-15 Actual	2015-16 Revised	2016-17 Preliminary
52	Salaries	2,868,674	2,913,461	3,190,024	3,277,750
53	Benefits	1,282,137	1,284,567	1,428,263	1,467,540
54	Prof Serv/Travel	100,828	85,641	87,000	88,000
55	Other	10,515	11,069	15,000	15,000
56	Total	4,262,154	4,294,738	4,720,287	4,848,290
57					
58	Business & Support (2500)				
59	Salaries	987,552	1,017,861	1,158,000	1,309,845
60	Benefits	446,209	473,418	497,400	591,079
61	Contract Services	210,683	183,740	280,000	290,000
62	Other	141,351	356,281	515,000	515,000
63	Total	1,785,795	2,031,300	2,450,400	2,705,924
64					
65	Operation & Maintenance (2600)				
66	Salaries	2,462,706	2,533,064	2,732,069	2,807,201
67	Benefits	1,044,137	1,115,389	1,201,679	1,234,725
68	Electricity	905,505	900,659	1,106,775	939,951
69	Purchased Service	359,423	395,623	504,815	404,000
70	Telephone	139,578	132,725	150,404	135,000
71	Natural Gas	509,071	467,480	531,845	565,000
72	Prop Insurance	224,696	267,092	270,135	290,000
73	Repair	213,176	102,328	241,353	200,000
74	Supplies	624,509	640,962	770,601	650,000
75	Other	777	2,404	2,500	2,500
76	Total	6,483,578	6,557,726	7,512,176	7,228,377
77	Transportation (2700)				
78	Salaries	2,117,091	2,138,179	2,270,303	2,332,736
79	Benefits	732,576	742,503	752,503	773,197
80	Purch Serv	247,734	290,969	250,277	275,000
81	Fuel	618,804	571,077	447,335	656,000
82	Supplies	365,022	304,750	302,450	310,000
83	Other/Veh Charges	897	750	750	1,000
84	Total	4,082,124	4,048,228	4,023,618	4,347,933
85	Non K-12 Services (3200)				
86	Salary	1,222,284	1,312,314	1,312,912	1,349,017
87	Benefits	455,819	522,444	466,627	479,459
88	Purchased Services	69,417	87,505	68,887	82,500
89	Other	137,219	126,834	209,000	176,000
90	Total	1,884,739	2,049,097	2,057,426	2,086,976
91	Community Services (3300)				
92	Salary	992,554	989,223	1,119,938	1,150,736
93	Benefits	276,273	292,636	310,140	318,669
94	Purchased Serv	180,168	202,242	212,000	205,000
95	Supplies/Util	136,378	168,102	170,256	175,000
96	Property	3,148	3,108	3,000	5,500
97	Other Objects	33,525	35,270	35,000	380,000
98	Total	1,622,046	1,690,581	1,850,334	2,234,905
99	Interfund Trans	67,712,030			
100	Change Desig Fund Bal	1,499,719		3,000,000	500,000
101	Undist Reserv Add	0			
102	TOTAL EXPENDITURERS	0			

BESD Board Financial
Budget Report
2015-16 Revised and 2016-17 Preliminary

	Description	2013-14 Actual	2014-15 Actual	2015-16 Revised	2016-17 Preliminary
103	M & O	69,211,749	69,889,207	80,534,501	79,334,967
104	School Activity Fund (21)				
105					
106	REVENUE:				
107	School Deposits	3,594,746	3,837,618	4,450,000	4,450,000
108					
109	Other				
110	Total Revenue	3,594,746	3,837,618	4,450,000	4,450,000
111					
112	EXPENDITURES:				
113	Purch Services	1,842,771	887,793	585,000	630,000
114	Supplies	1,096,281	2,398,160	3,110,000	3,110,000
115	Desig/Other	210,035	205,134	355,000	250,000
116	Other	233,497	261,971	400,000	460,000
117	Total School Activity	3,382,584	3,753,058	4,450,000	4,450,000
118	DEBT SERVICE FUND (31)				
119					
120	REVENUE:				
121	Property Tax	7,758,929	7,415,991	5,889,377	5,889,377
122	Interest	28,388	40,166	65,000	65,000
123	Bonds	0	0		
124	Total	7,787,317	7,456,157	5,954,377	5,954,377
125	Begining Bal	7,109,943	9,336,919	10,279,360	8,986,737
126	LESS:				
127	Ending Balance	8,359,404	10,279,360	8,986,737	7,694,114
128	Funds Available	8,359,404	7,456,157	8,986,737	7,694,114
129	EXPENDITURE:				
130	Refund of Bonds	6,529,356	6,503,716	7,097,000	7,097,000
131	Bond Debt	8,500	10,000	150,000	150,000
132	Other Uses	0			
133	Total	6,537,856	6,513,716	7,247,000	7,247,000
134	CAPITAL OUTLAY FUND (32)				
135					
136	REVENUE:				
137	Property Tax	9,225,737	8,442,593	9,550,000	9,050,000
138	Interest	155,204	230,078	195,000	195,000
139	Other	111,213	177,272	150,000	150,000
140	State	0	0		
141	Federal	0	0		
142	Ins./Prop.Recry	71,148	93,104	95,622	90,000
143	Total Revenue	9,563,302	8,943,047	9,990,622	9,485,000
144	Bond Proceeds	0	0		
145	Other Sources/QZAB	0	341,580	345,580	345,580
146	Desig. Fund Bal	6,912,961	2,249,684	0	2,100,000
147	TOTAL REVENUE CAPITAL				
148	OUTLAY	16,476,263	11,534,311	10,336,202	11,930,580
149	Beg. Balance	15,628,665	23,019,778	25,227,384	26,425,937
150	Less:				
151	Ending Balance	23,019,778	28,104,558	26,425,937	23,242,937
152	Capital Outlay Funds				
153	available	9,085,150	9,222,986	9,137,649	15,113,580

BESD Board Financial
Budget Report
2015-16 Revised and 2016-17 Preliminary

	Description	2013-14 Actual	2014-15 Actual	2015-16 Revised	2016-17 Preliminary
154	EXPENDITURES:				
155	Oper/Maint				
156	10% and Other				
157	Purchased Services	13,851	174,503	186,360	203,000
158	Software	20,564	3,780	20,000	150,000
159	Land Improvement	0		0	0
160	Fielding	214,000		0	0
161	Buildings/ 5 yr	2,099,338	2,165,665	2,188,070	2,100,000
162	Vehicles	1,296,543	1,064,486	1,320,999	1,125,000
163	Furniture/Equip	841,782	881,662	1,065,085	990,000
164	Other Objects	0	22,155	250,000	250,000
165	Total Capital	4,486,078	4,312,251	5,030,514	4,818,000
166	Snowville/Land Purchase	281,900	0	200,000	350,000
167	BE Natatorium/ILSC	1,782,458	19,178	358,911	5,000,000
168	BR Nat/Harris Addition	2,438,752	1,910,289	2,202,644	300,000
169	Prop Purchase/Other Projects	89,458	3,518	1,000,000	4,300,000
170	HS Sports Field	6,504		0	0
171	Total Construction	4,599,072	1,932,985	3,761,555	9,950,000
172	Desig. F Bal	0			
173	Bond Issue Fee		204,295	345,580	345,580
174	TOTAL EXPENDITURES CAPITAL	0			
175	OUTLAY	9,085,150	6,449,531	9,137,649	15,113,580
176	SCHOOL FOOD SERVICE FUND (49)				
177					
178	REVENUE:				
179	Lunch Sales	1,179,605	1,173,657	1,203,657	1,225,000
180	Other Local	10,063	4,739	2,400	2,500
181	State	731,076	744,539	725,500	736,000
182	Federal	2,390,933	2,259,509	2,565,230	2,575,250
183	Other	9,867	33,702	0	0
184	TOTAL REVENUE SCHOOL				
185	FOODS	4,321,544	4,216,146	4,496,787	4,538,750
186	Beg. Balance	689,823	862,004	676,319	568,682
187	Less:				
188	Ending Balance	862,004	676,319	568,682	550,988
189	School Food Service Funds				
190	available	4,149,363	4,401,831	4,604,424	4,556,444
191	EXPENDITURES:				
192	Salaries	1,377,453	1,413,361	1,552,602	1,595,000
193	Benefits	473,874	504,977	546,418	561,444
194	Food/Supplies	2,011,787	2,071,641	2,092,641	2,090,000
195	Equipment	7,237	48,888	56,500	55,000
196	Other Costs	38,353	73,263	56,263	75,000
197	Dir/Indirect Costs	240,659	289,701	300,000	180,000
198	TOTAL EXPENDITURES SCHOOL				
199	FOODS	4,149,363	4,401,831	4,604,424	4,556,444
200	Foundation Fund (75)				
201					
202	REVENUE:				
203	Total Revenue	49,992	188,306	125,000	125,000
204	Available Revenue	49,992	188,306	125,000	125,000

BESD Board Financial
Budget Report
2015-16 Revised and 2016-17 Preliminary

	Description	2013-14 Actual	2014-15 Actual	2015-16 Revised	2016-17 Preliminary
205	EXPENDITURE:				
206	Expenses	47,764	85,246	65,000	65,000
207	Changes/Desg Fund Bal	0			
208	TOTAL EXPENDITURE	47,764	85,246	65,000	65,000
209	Agency Fund (76)				
210					
211	REVENUE:				
212	Agent Services	118,871	88,250	90,389	90,389
213	State	0	0	0	0
214	Federal	0	0		
215	Other	0	3,877	3,701	3,701
216	TOTAL REVENUE/BB				
217	AGENCY FUND	118,871	92,127	94,090	94,090
218	EXPENDITURE:				
219	Instruction	4,472	-290	667	270
220	NUCC	104,558	81,656	91,143	91,143
221	Other	0	4,670	2,280	2,280
222	Changes/Desg Fund Bal	0	0		
223	TOTAL EXPENDITURES				
224	AGENCY FUND	109,030	86,036	94,090	93,693
225					
226					
227					
228					
229	GRAND TOTAL FUNDS AVAILABLE				
230	ALL FUNDS	94,569,275	98,363,442	107,932,401	111,368,195
231	GRAND TOTAL EXPENDITURE				
232	ALL FUNDS	92,523,496	95,420,886	106,132,664	110,860,684

	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 tax	Basic/Tax sales/Redemptions/Leeways/ Trans/Tort/Reading/Fee in Lieu
6	Tuitions/Trans	Patron tuition and fees	Tuition charges Adult Ed/Transp Hazardous runs/Drivers Ed
7	Inv Earnings	Earnings on all money held	Interest on checking/ State Treasurer/Other investments
8	Indirect Costs	Indirect Costs Programs	State/Federal and Local programs including School Lunch Overhead charges
9	Rental Fees	Rental Fees	Textbook rental fees from students
10	Other	Other Misc Revenue	Reimbursements/Donations/Charges to schools wage reimbursement and other Indirect
11	State	Revenue from the State	All WPU/Program and supplemental State
12	Federal	Revenue from the Federal Go	All Federal programs/Special Ed/Title programs/Other Federal
13	Misc./ Fund Bal	Miscellaneous/Fund Transfer	Fund Transfers/Designated Transfers
14	TOTAL M & O	Total General Fund	
15	REVENUE	Revenue Total	Sum of the above cells
16	Beq 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 Serv	Resource Officer/Interpreters/Other specialists/Repairs classroom equipment
27	Supplies/Textbooks	Supplies and Textbooks	Supplies and Textbooks used in the classroom
28	Equip/ETI/Prog	Equipment Technology Progra	This includes technology equipment and program equipment (Classroom equipment F 32)
29	Other	Other Misc Expenses	Indirect Cost charges/graduation expenses/Interest paid to schools/workshops and
30	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
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	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 Service	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 Repa	Building/Copiers/Musical Instrument/Printer Repair
74	Supplies	Supplies	Custodial/Glass repair/Emergency Maintenance/Building Repair Supplies
75	Other	Other	Property Tax/Computer and Maintenance Training and Professional Development
76	Total	Total	
77	Transportation (2700)	Student Transportation	
78	Salaries	Salaries	Director/Coordinator/Secretarial Support/Mechanics/Training/Drivers
79	Benefits	Benefits	Benefits/FICA/Retirement/H & A/Workers comp/Life Insurance
80	Purch Serv	Professional Services	Drug Testing/Water/Sewer/Shop repairs/parent travel reimbursement/ Driver Meals
81	Fuel	Fuel for Vehicles	Diesel and gasoline for Bus Fleet
82	Supplies	Supplies	Tires/Oil/Grease/Repair Parts/Supplies
83	Other/Veh Charges	Other	Training/Workshops/Physicals
84	Total	Total	
85	Noninstructional (3200)	Non K-12 Instructional Serv	Preschool/Adult Ed/Migrant Services/non K-12 services
86	Salary	Salaries	Preschool/Summer Band/Migrant
87	Benefits	Benefits	Benefits/FICA/Retirement/H & A/Workers comp/Life Insurance
88	Purchased Services	Professional Services	Auditor/Other Services
89	Other	Other	Supplies/Utilities/Equipment/Indirect Costs
90	Total	Total	
91	Community Services (3300)	Community Services	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 fun	Transfers to/from other funds
100	Change Desig Fund Bal	Fund Balance	Changes in designated funds and other
101	Undist Reserv Add	Add to Assigned Balance	Increase of Emergency Fund Balance
102	TOTAL EXPENDITURERS		
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 Loc	Basic/Tax sales/Redemptions/10% of Basic
138	Interest	Interest	Interest Earnings on Balances
139	Other	Other	Other from locally collected funds
140	State	State	Capital Equalization Program
141	Federal	Federal	Special Federal Programs
142	Ins./Prop.Recry	Insurance Property Recovery	Insurance payments/Surplus Property Sales
143	Total Revenue	Total Revenue	
144	Bond Proceeds	Bond Proceeds	Bond Proceeds used for Capital Building
145	Other Sources	Other	Donations
146	Desig. Fund Bal	Designated Fund Balance	Designated Fund Balance Transfer
147	TOTAL REVENUE CAPITAL	Total	
148	OUTLAY	Total Capital Outlay	
149	Beg. Balance	Beginning Balance	
150	Less:	Less	
151	Ending Balance	Ending Balance	
152	Capital Outlay Funds	Total	
153	available	Total Capital Outlay	Revenue plus beginning balance less ending balance
154	EXPENDITURES:	Expenditure Header	
155	Oper/Maint	Operation and Maintenance	Transfers for special projects General Fund
156	10% and Other	10% and Other	10% of Basic Expenses and Other Transfers
157	Purchased Services	Professional Services	Architect/Engineers/Asbestos Abatement
158	Software	Software	Software purchases
159	Land Improvement	Land Improvement	Sidewalks/Fences/Driveways
160	Fielding MBA	Fielding MBA payment	Municipal Building Authority Lease Payment
161	Buildings/ 5 yr	Five year plan	Building repairs/Roofs/Land Improvements
162	Vehicles	Vehicles	Busses and other Vehicles
163	Furniture/Equip	Capital Furniture and Equip	Classroom furniture and Equipment/Maintenance/Technology/Other Capital Equipment
164	Other Objects	Other	Miscellaneous other expenditures
165	Total Capital	Total	
166	Other Const	Other Construction	Besides High School Construction
167	High School Serv.	Professional Services	High School Architects/Engineers/Inspectors
168	High School Const.	High School Construction	Construction Charges Both High Schools
169	Prop Purchase	Property Purchases	Real Property Purchases
170	High School FFE	High School Furniture & Fix	Furniture/Fixtures/Equipment
171	Total Construction	Total Construction School D	School District Construction Totals
172	Desig. F Bal	Designated Fund Balance	Designated Fund Balance Transfer
173	Budget Cuts	Budget Cuts	Budget Adjustments (2009 midyear)
174	TOTAL EXPENDITURES CAPITAL		
175	OUTLAY	Total	
176	SCHOOL FOOD SERVICE FUND (49)	Header Fund description	
177			
178	REVENUE:	Revenue Header	
179	Lunch Sales	Lunch Sales	Money collected for sales of Lunches
180	Other Local	Other Local	Interest/Alacart/Misc.
181	State	State	State Lunch Allocation
182	Federal	Federal	Federal National School Lunch Allocations
183	Other	Other	Other
184	TOTAL REVENUE SCHOOL		
185	FOODS	Total	Total School Foods Program Revenues
186	Beg. Balance	Beginning Balance	
187	Less:	Less	
188	Ending Balance	Ending Balance	
189	School Food Service Funds	Total	
190	available	Funds Available	Revenue plus beginning balance less ending balance
191	EXPENDITURES:	Expenditure Header	
192	Salaries	Salaries	School Lunch/Supervisor/ Clerks/Cooks/Secretarial Support
193	Benefits	Benefits	Benefits/FICA/Retirement/H & A/Workers comp/Life Insurance
194	Food/Supplies	Food and Supplies	Food and Supplies for preparing and serving

195	Equipment	Equipment	School Lunch Equipment and Furniture
196	Other Costs	Other	Miscellaneous Cost/Travel/Training
197	Dir/Indirect Costs	Direct and Indirect Costs	Energy and Management Costs
198	TOTAL EXPENDITURES SCHOOL	Total	
199	FOODS	Total School Lunch	
200	Foundation Fund (75)	Header Fund description	School District Foundation
201			
202	REVENUE:	Revenue Header	Revenue from grants/donations/fund raising activities
203	Total Revenue	Total Revenue	
204	Available Revenue	Available Revenue	
205	EXPENDITURE:		
206	Expenditure	Expenditure	Expenditure for cost of raising money scholarships/donations to
207	Changes/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		
233			