

Box Elder School District

960 South Main
Brigham City, Utah

Revised Budget
2009-2010

&

Tentative Budget
2010-2011

June 2010

Prepared May 14, 2010

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(State Annual Financial Report will be available
After the August 11, 2010 property tax rate adoption hearing)

Box Elder School District
Budget Revision June 2009-10
Preliminary Adoption 2010-2011

Introductory Section

BOARD OF EDUCATION

Nancy Kennedy	President
Kevin Packer	Vice President
Connie Archibald	Member
James Fuller	Member
Bryan Smith	Member
Lynn Capener	Member
Heather Young	Member

ADMINISTRATION

Steven Laing	Superintendent
Terry Jackson	Assistant Superintendent Personnel
Mary Kay Kirkland	Assistant Superintendent Curriculum
Ronald Frandsen	Business Administrator
Lynne Baty	Director Testing
James Christensen	Director Facilities Management
Rodney Cook	Director Finance
Kathryn Broughton	Coordinator Student Services
Preston Checketts	Coordinator ETI & Technology
Darin Nielson	Secondary Curriculum Specialist & Applied Technology
Jean Cannon	Supervisor Transportation
Kathy Hansen	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 11,000 Students.

Budget Presentation

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

Fund #	Name
10	General Fund (M & O)
21	Student Activity
23	Non-K12 Programs (Recreation)
31	Debt Service (Bond)
32	Capital Outlay (Capital Projects)
40	Building Reserve Fund
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
77	School Activity 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 56% of its total revenues from the state, 36% from local taxes and fees, 8% from the Federal Government, 2011 Proposed Budget. (See Exhibit I)

The state allocation will be \$2,577 per weighted pupil unit for the 2010-11 school year. Allocations from other sources are typically restricted in use for specific programs. Interest earnings have decreased slightly over last year with the average earnings being projected at 1% for this school year.

Expenditures

Expenditures are largely committed to human resources for instruction and support in education. Salaries make up 39.1% of total spending, benefits 17.4%, supplies 7.1%, purchased services 25%, property 4.3%, and other including debt 7.1%. (See Exhibit II) These numbers have changed significantly from previous years because the High School remodels are being factored into the totals.

Designated Program Balances

At the end of the year, any unspent 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 designated fund balances because they have been earmarked and restricted for future use for the specific programs and cannot be spent for general education.

Fund Balance and Retained Earnings

Fund Balance refers to the balance in the fund after receiving all revenue and paying out expenditures. This balance is typically reallocated as needed to undistributed reserve or the building reserve fund by the board. Any unallocated funds are budgeted into the next year's budget in the same fund.

Student Count and WPU

As mentioned above, the State of Utah pays an 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 just over \$27 million dollars in equalization money this year, \$3.99 million of which is local taxes. The district's enrollment has decreased from 11,400 students in the mid 90s, to 10,500 in 2003; rebounding with a fall enrollment of 11,061 (October 1, 2009). The budget for 2011 was built on 10,307 Weighted Pupil Units (WPU) with a decrease of 211 students. (Kindergarten students are counted at .55 of one WPU.)**These estimates all come from the Minimum School State Estimate Book March 2010.

Property Taxes

The budget was built on a valuation of \$2.643 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 2010 was .008201 or \$8.201 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 \$451.06 in property taxes for schools. It is currently estimated that .001513 or \$1.513 per \$1,000 of this total is required by the state as a basic rate for education throughout the state. This is part of the equalization formula for the weighted pupil unit in Utah.

Capital Projects

On November 6, 2007 a bond election passed that allowed the district to bond for 56 million dollars for the remodel of the two high schools and 14 million dollars for growth accommodation of elementary students. It is projected that nearly 50 million dollars will have been spent on the high school remodels by June 30, 2010. The bids for Garland Elementary School have been approved. Completion is expected in August 2011 at a cost of less than 9 million dollars. Included in the Capital Outlay Fund budget is revenue for building maintenance and the final payment of the original Municipal Building Authority Lease for Rose A Young at Three Mile Creek Elementary.

Legislative Highlights

The economy has forced the legislature to cut budget allotments to schools in 2010 and 2011. The decrease in state funding from the 2009-10 year to the 2010-2011 is 4.7%. This is in addition to an 8.5% decrease in the 2009-10 year. The legislature allocated enough money for growth throughout Utah but decreased other programs to fund the growth. The following are major estimated increases or decreases to Box Elder School District general fund:

- WPU reimbursement will remain the same
- Special Education overall decrease \$125,685
- State CTE with a small increase of \$18,549
- Social Security and Retirement replaced with a flexible allotment, overall decrease of \$1,338,872
- All other programs will absorb the cost of statewide growth in students, without additional funding which results in an overall average decrease of about 3% in the programs

Federal

Federal stimulus funds are expected to be between 1 and 2 million dollars higher in 2010-11. These funds will be restricted to Title I and Special Education Programs, revenues and expenditures are not reflected in this budget.

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 usually uses Box Elder School District.

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 board members elected in general elections to govern the 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 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. This includes a budget approval process that is compliance oriented and is more ministerial in nature than substantive.

The district serves a general population of 43,400 in 5614 square miles. The district consists of twenty two schools. The enrollment is 11,052 (fall of 2009). The five largest taxpayers in Box Elder County are:

- (1) ATK Thiokol
- (2) Autoliv
- (3) Nucor Steel
- (4) Pacificorp
- (5) Walmart

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 used by all kinds of governments.

The district has two main fund categories; Governmental and Fiduciary Funds. Governmental Funds are those used for the usual governmental services financed by taxes, including state and federal aid. Resources segregated in Fiduciary Funds are those held by the government as a trustee or agent for some other entity or group. The four

Governmental Funds used by the district are General, Non K-12, Capital Projects and Building Reserve.

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 one year or 60 days from the end of the year for tax revenues. 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.

Administration and Organization (See Organizational Chart 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 15 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 undistributed reserve which equates to 3.7% of the 2011 proposed General Fund Budget.)
2. The board may appropriate all or a part of the undistributed reserve made to any expenditure classification in the maintenance and operation budget by written resolution adopted by a majority vote of the 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 undistributed 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, and 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 by Wiggins and Co., 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.
 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 finance director are the only ones with the password for printing checks.
 7. The checks are cleared through bank reconciliation by the finance director 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 business administrator at least twice weekly.
 4. The purchasing clerk reviews, balances, and enters the receipts on the books.
 5. The finance director receives the list of checks and cash from the receptionist and the receipt for the deposit from the business administrator, which are compared for consistency.
 6. The bank statements come to the finance director 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 director of personnel.
 2. Annually a list of all employees by program is sent to the directors who are asked to review it carefully and sign it and return it to the payroll office. Any questions about personnel are resolved promptly.
 3. Undeliverable W-2's are reviewed by the personnel office, the employee is contacted and corrections are made so they can be sent to the employee.
 4. Annually an audit confirmation sheet is sent to all full time employees detailing pay, benefits, and leave balances. They check for accuracy, sign and return to the personnel office.
 5. All pay vouchers are signed by the principal, then the program director.
 6. Payroll vouchers are reviewed by payroll clerks for accuracy, overtime, and hours worked compared to hours allowed per week.
 7. All substitute vouchers are 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 finance director.

- General procedures:
 1. Bank transfers can only be done by the payroll clerk and require an approving signature by the finance director.
 2. 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 do not require bids. Curriculum materials have been approved by a textbook committee and the curriculum director so solicitations are not required. Purchases over \$10,000 are advertised and bid on a district level according to board policy.
 4. Schools must maintain records for student activity money using a standard bookkeeping program. The business administrator and finance director audit every school every year. The independent auditors audit two elementary schools and two secondary schools each year on a rotating

basis. Schools are required to send in financial reports on a monthly basis to the business administrator.

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 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 budget department. New program budgets or expansions of program budgets require Board approval.

BUDGET CALENDAR – FY 2011

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.

04/01/10	Budget meeting with directors
04/6/10	Meetings with Directors
04/23/10	Completed budget requests due to business office
04/30/10	Administrative review of proposed budget
04/30/10	Administrative requests for budget revisions (if necessary)
05/26/10	Preliminary Proposed Budget completed and available to the board
06/01/10	Proposed Budget on file in business administrator’s office and online for public inspection
06/16/10	Budget Hearing, tentatively approve new budget, revise old budget
07/01/10	Implement FY 2010 budget
08/11/10	Budget Hearing to establish levies (assuming information from county is available), formally adopt new budget

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. 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, and 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 of 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 those activities concerned with the management of and coordination of the Natatoriums, community recreation services, and building rentals.

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

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
- School Activity Fund Budget Revenue and Expenditure by Function
- Non-K12 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 board report format. It includes columns showing 2006-2007 actual, 2007-2008 actual, 2008-2009 actual and 2009-2010 revised with 2010-11 preliminary budgets. The board will be asked to approve both the revised budget for 2009-2010 and the preliminary for 2010-2011 at the budget hearing on June 16, 2010. Tax levies will be established on August 11, 2010 at Board Meeting.
 - The board levy requested for the reading program is included in the 2007-08, 2008-09, 2009-10, and 2010-11 budgets.
 - The anticipated costs of steps, lanes, insurance and other employee benefits are included in the budget but may vary with negotiations.
 - Anticipated increases in utilities and fuel have also been included in the budget.
 - Increased one-time and program expenditures have been added in the budget amounts.
 - Budgeted revenues have been built in with corresponding expenditures.
 - State revenue that is still tenuous has not been included, neither have corresponding expenditures.

Financial Section

Box Elder School District
Summary of Budgets - All Governmental Fund Types
 Fiscal Year 2010-11 Budget

	Total All Governmental Funds	General Fund	Fd 23,21&49 Special Revenue Fund	Fd 32&40&31 Capital & Debt Service Funds
Revenues:				
Property taxes	19,449,710	10,262,710	1,407,000	7,780,000
Interest on investments	365,000	175,000	10,000	180,000
Sale of Food	1,601,000		1,601,000	
Other local revenue	5,777,400	1,930,000	3,737,400	110,000
State of Utah	49,235,334	45,765,334	1,370,000	2,100,000
Federal government	6,480,000	4,510,000	1,970,000	
Total Revenues	82,908,444	62,643,044	10,095,400	10,170,000
Expenditures and Encumbrances:				
Instruction	45,313,939	41,993,939	3,320,000	
Counseling and child accounting	2,283,115	2,283,115		
Media services and educational supervision	1,378,419	1,378,419		
General district administration	616,831	616,831		
General school administration	3,925,831	3,925,831		
Accounting and purchasing services	720,789	720,789		
Operation and maintenance of school buildings	7,523,702	7,523,702		
Student transportation	3,759,002	3,759,002		
Personnel and information systems	0			
Child Nutrition Services	4,284,758		4,284,758	
Community services and building rentals	3,450,040		3,450,040	
Capital Outlay	27,400,000			27,400,000
Debt Service	5,997,134			5,997,134
Total Expenditures and Encumbrances	106,653,560	62,201,628	11,054,798	33,397,134
Net Total Expenditures and Encumbrances	(23,745,116)	441,416	(959,398)	(23,227,134)
Other Financing Sources (Uses)				
Bond sale proceeds				
Other financing sources	13,335,000	(650,000)	650,000	13,335,000
Operating Transfer In/Out	0	0		
Excess (deficiency) of revenue and other sources (uses) over expenditures	(10,410,116)	(208,584)	(309,398)	(9,892,134)
Fund Balances Unreserved & Undesignated - July 1	\$ 11,957,495	\$ 216,098	\$ 1,359,805	\$ 10,381,592
Fund Balances Unreserved & Undesignated - June 30	\$ 1,547,379	\$ 7,514	\$ 1,050,407	\$ 489,458

Financial Section

Box Elder School District

General Fund (Fund 10)

For Fiscal Year 2010-11 With Comparative Information for Years 2006-07 Through 2008-09

Fund Expenditures by Function

	2006-07 Actual	2007-08 Actual	2008-09 Actual	2009-10 Revised	2010-11 Preliminary
Revenues:					
Property taxes	7,211,898	7,420,595	7,250,029	8,310,784	10,262,710
Interest on investments	694,228	755,311	382,187	175,000	175,000
Other local revenue	1,075,422	1,379,359	1,823,562	2,640,507	1,930,000
State of Utah	43,725,634	50,856,219	49,181,352	47,586,224	45,765,334
Federal government	4,175,757	3,640,649	8,421,953	6,300,000	4,510,000
Total Revenues	56,882,939	64,052,133	67,059,083	65,012,515	62,643,044
Expenditures and Encumbrances:					
Instruction	37,278,392	43,199,115	44,621,371	43,150,127	41,993,939
Counseling and child accounting	1,953,405	2,335,591	2,367,143	2,198,146	2,283,115
Media services and educational supervision	1,224,682	1,311,828	1,434,305	1,375,389	1,378,419
General district administration	671,571	719,765	702,553	616,860	616,831
General school administration	3,804,764	4,033,272	4,260,730	4,052,600	3,925,831
Accounting and purchasing services	518,116	547,028	611,359	724,720	720,789
Operation and maintenance of school buildings	6,553,146	6,765,681	7,289,209	7,465,051	7,523,702
Student transportation	3,261,950	3,652,737	3,739,799	3,749,511	3,759,002
Personnel and information systems					
Total Expenditures and Encumbrances	55,266,026	62,565,017	65,026,469	63,332,404	62,201,628
Excess (deficiency) of revenues and other sources (uses) over expenditures	1,616,913	1,487,116	2,032,614	1,680,111	441,416
Other financing uses					
Other financing sources	(489,379)	(1,846,579)	(2,441,956)	(850,000)	(650,000)
Other changes in reserved and designated fund balances	(443,960)	0	0	(669,491)	0
Fund Balances Unreserved & Undesignated - July 1	\$ 140,709	\$ 824,283	\$ 464,820	\$ 55,478	\$ 216,098
Fund Balances Unreserved & Undesignated - June 30	\$ 824,283	\$ 464,820	\$ 55,478	\$ 216,098	\$ 7,514

Financial Section

Box Elder School District
General Fund (M & O Fund 10)
 For Fiscal Year 2009-10 With Comparative Information for Years 2005-06 Through 2008-09
Fund Expenditures by Object

	2006-07 Actual	2007-08 Actual	2008-09 Actual	2009-10 Revised	2010-11 Preliminary
Revenues:					
Property taxes	7,211,898	7,420,595	7,250,029	8,310,784	10,262,710
Interest on investments	694,228	755,311	382,187	175,000	175,000
Other local revenue	1,075,422	1,379,359	1,823,562	2,640,507	1,930,000
State of Utah	43,725,634	50,856,219	49,181,352	47,586,224	45,765,334
Federal government	4,175,757	3,640,649	8,421,953	6,300,000	4,510,000
Total Revenues	56,882,939	64,052,133	67,059,083	65,012,515	62,643,044
Expenditures and Encumbrances:					
Salaries	33,600,492	37,666,581	39,762,185	37,961,344	37,379,160
Employee benefits	14,586,250	16,051,187	15,845,465	16,258,451	17,101,897
Contract services - professional & educational	678,852	573,937	713,317	566,000	516,000
Maintenance & repairs (Other)	473,394	1,321,273	844,497	723,000	723,000
Field trips, insurance, phone & travel	1,478,422	1,160,813	1,249,945	1,257,564	1,273,300
Supplies, textbooks & utilities	3,962,247	4,776,468	5,138,969	3,890,445	3,972,671
Equipment	486,369	1,014,758	697,554	2,086,300	656,300
Other			774,537	589,300	579,300
Total Expenditures and Encumbrances	55,266,026	62,565,017	65,026,469	63,332,404	62,201,628
Excess (deficiency) of revenues and other sources (uses) over expenditures	1,616,913	1,487,116	2,032,614	1,680,111	441,416
Other financing uses	(489,379)	(1,846,579)	(2,441,956)	(850,000)	(650,000)
Other financing sources					
Other changes in reserved and designated fund balances	(443,960)		0	(669,491)	0
Fund Balances Unreserved & Undesignated - July 1	\$ 140,709	\$ 824,283	\$ 464,820	\$ 55,478	\$ 216,098
Fund Balances Unreserved & Undesignated - June 30	\$ 824,283	\$ 464,820	\$ 55,478	\$ 216,098	\$ 7,514

Financial Section

Box Elder School District
General Fund - Major Revenue Sources
Fiscal Year 2010-11 Budget

	2006-07 Actual	2007-08 Actual	2008-09 Actual	2009-10 Revised	2010-11 Preliminary
REVENUES:					
Local Sources					
Property taxes	7,211,898	7,420,595	7,250,029	8,310,784	10,262,710
Interest on investments	694,228	755,311	382,187	175,000	175,000
Other local revenue	1,075,422	1,379,359	1,823,562	2,640,507	1,930,000
Total Local Sources	8,981,548	9,555,265	9,455,778	11,126,291	12,367,710
State Sources					
Regular Basic School Programs:					
Regular School Program K-12	20,568,697	25,004,312	18,973,482	22,746,903	22,561,834
NEC EX Small Schools	590,282	597,741	634,519	533,390	551,921
Professional Staff Costs	2,251,107	2,404,400	2,500,205	2,491,804	2,493,217
Administrative Costs	60,425	62,850	64,425	0	0
Restricted Basic School Program					
Special Education - Regular Program	3,105,545	3,154,914	3,197,109	3,183,680	3,223,672
Special Education - Self Contained	397,113	497,898	558,250	598,838	638,939
Ext. Year Program - Severly Handicapped		0	46,999	20,337	20,482
Special Education - Minimum Schools	67,743	79,481	88,858	90,490	0
Vocational and Technical Education	1,319,023	1,461,950	1,501,806	1,504,368	1,523,463
Vocational District Set Aside	118,023	42,665	44,332	0	0
Gifted and Talented	43,210	46,150	48,307	38,349	36,760
Advanced Placement	17,343	20,890	18,755	13,302	13,028
Concurrent Enrollment	192,896	169,705	100,810	57,445	57,445
At Risk Programs	149,491	144,515	143,509	126,940	122,335
Youth in Custody	323,212		580,953	479,556	479,556
Career Ladder					
Class Size Reduction	1,481,843	1,646,749	1,751,421	1,755,159	1,754,613
Other State Sources of Revenue					
Local Program					
Flexible Allocation (WPU Distribution)					4,259,489
Retirement and FICA	6,478,484	6,930,887	7,231,537	5,909,960	0
Experimental Programs					
School Nurses			22,745	20,470	18,635
Pupil Transportation	2,357,341	2,978,712	3,055,460	2,469,672	2,469,672
Educational Technology (ETI)					
Teacher's Supplies	194,642	194,642	187,986	181,324	96,369
Educator Salary Adjustments			2,889,783	2,873,716	2,873,716
Library Books Electronic Resources	34,172	40,551	33,942	11,173	9,454
Alternative Language Services (ELL Centers)			38,987	31,186	30,569
Professional Development/UPASS		38,291			0
Quality Teaching Block Grant	1,350,917	1,522,866	1,594,594	0	0
Local Discretionary Block Grant	458,638	458,204	265,077	0	0
Interventions Block Grant	311,922	333,742	342,167	264,581	260,113
Trust Land	389,857	524,560	561,123	500,303	500,303
Voted Leeway	326,929	244,375	844,440	481,559	662,889
Board Leeway	219,797	162,917	562,147	319,259	440,163
Comprehensive Guidance					

Financial Section

Box Elder School District
General Fund - Major Revenue Sources
 Fiscal Year 2010-11 Budget

	2006-07 Actual	2007-08 Actual	2008-09 Actual	2009-10 Revised	2010-11 Preliminary
Reading - State Literacy Program	332,828	442,653	394,692	370,333	343,553
Dept of Health - Medicaid					
Dept of Health - Medicaid Outreach					
Out of State Tuition Reimbursement	74,056	77,550	94,274	95,000	0
On-Line Testing		205,389	0	0	0
Extended Day Kindergarten		152,853	146,526	138,019	138,019
Instructional Technology		961,070	0	0	0
Driver Education	144,830	95,555	116,591	0	0
Other State Revenue	365,268	157,182	545,541	279,108	185,125
Total State Revenues	43,725,634	50,856,219	49,181,352	47,586,224	45,765,334
Federal Sources					
Class Size Reduction					
Title II Part D (7505)					
Title I (7511)	800,597	583,841	1,093,962	925,000	925,000
Chapter II (7512)	433,487	11,069			
Title II Math & Science (7626)		371,012	393,294	300,000	300,000
Special Education	2,409,116	2,031,932	2,106,098	3,875,000	2,585,000
Building Capacity					
Perkins Formula		52,645	0	130,000	130,000
ATE Tech Prep/School to Work	83,443		244,603	58,000	58,000
Drug Free Youth (7311)	45,113	24,139			
Stabilization ARRA			3,915,776		
Forest Service	12,817	12,790	82,928	12,000	12,000
Other Federal Revenue	391,184	553,221	585,292	900,000	500,000
Total Federal Revenues	4,175,757	3,640,649	8,421,953	6,300,000	4,510,000
Total Revenue	\$56,882,939	\$64,052,133	\$67,059,083	\$65,012,515	\$62,643,044

Financial Section

Box Elder School District
General Fund - Major Expenditures
 Fiscal Year 2010-11 Budget

	2006-07 Actual	2007-08 Actual	2008-09 Actual	2009-10 Revised	2010-11 Preliminary
EXPENDITURES:					
Instruction - Function 1000					
Salaries - Teachers	20,122,011	22,687,144	24,619,314	23,543,817	23,728,384
Salaries - Substitute Teachers	462,634	550,848	498,285	480,000	480,000
Salaries - Teacher Aides	3,140,636	3,822,889	3,209,392	3,067,106	2,530,000
Salaries - All Other	0	0	41,500	70,000	0
Total Salaries	23,725,281	27,060,881	28,368,491	27,160,923	26,738,384
Employee Benefits	10,646,069	11,636,951	11,237,585	11,652,204	12,320,510
Purchased Services	692,580	707,382	1,170,851	712,000	670,000
Supplies	1,082,902	1,557,881	1,539,835	1,000,000	965,045
Textbooks	351,020	557,770	929,525	150,000	150,000
Other	300,354	678,848	691,749	500,000	500,000
Total Supplies and Materials	13,072,925	15,138,832	15,569,545	14,014,204	14,605,555
Property (Instructional Equipment) & Other	480,184	999,402	683,335	1,975,000	650,000
Total Expenditures - Instruction	37,278,390	43,199,115	44,621,371	43,150,127	41,993,939
Support Services/Child Accounting & Counseling - Function 2100					
Salaries - Attend. & Social Work	163,859	273,687	254,691	232,528	236,714
Salaries - Guidance	970,419	949,671	965,972	880,063	895,904
Salaries - Health Services	7,963	139,399	153,417	138,589	141,084
Salaries - Psychologists	99,788	159,102	164,936	153,545	156,309
Salaries - Secretarial & Clerical	127,460	130,070	132,341	131,421	133,787
Salaries - All Other	42,543				
Total Salaries	1,412,032	1,651,929	1,671,357	1,536,146	1,563,798
Employee Benefits	529,284	664,351	674,984	646,100	703,417
Purchased Services	3,420	3,543	4,313	4,800	4,800
Supplies	5,759	11,185	11,997	9,500	9,500
Property	1,367	4,283	4,217	1,300	1,300
Other Objects	1,543	300	275	300	300
Total Expenditures - Support Services/Child	1,953,405	2,335,591	2,367,143	2,198,146	2,283,115
Support Services/Media Services & Educational Supervision - Function 2200					
Salaries - Supervisors & Directors	308,617	323,952	386,429	329,000	334,922
Salaries - Media Personnel	210,230	221,697	229,580	235,884	240,130
Salaries - Secretarial & Clerical	149,556	159,470	168,634	158,255	151,104
Salaries - Media Aides	137,805	149,305	154,148	147,000	149,646
Salaries - All Other					

Financial Section

Box Elder School District
General Fund - Major Expenditures
 Fiscal Year 2010-11 Budget

	2006-07 Actual	2007-08 Actual	2008-09 Actual	2009-10 Revised	2010-11 Preliminary
Total Salaries	806,208	854,424	938,791	870,139	875,802
Employee Benefits	296,917	321,673	341,981	363,700	361,067
Purchased Services	36,506	35,188	55,922	47,000	47,000
Supplies (except as below)	423	61	109	300	300
Library Books	42,819	63,546	57,165	57,000	57,000
Periodicals	10,404	7,319	10,595	12,000	12,000
Audio Visual Materials	29,609	25,261	25,631	20,250	20,250
Property					
Other Objects	1,796	4,356	4,111	5,000	5,000
Total Expenditures - Support Services/Media Services	1,224,682	1,311,828	1,434,305	1,375,389	1,378,419

Support Services/General District Administration - Function 2300

Salaries - District Administration	139,808	142,308	148,073	150,000	160,000
Salaries - Supervisors	84,043	86,971	91,660	0	0
Salaries - Secretarial & Clerical	60,992	65,785	70,725	67,233	70,000
Salaries - All Other					
Total Salaries	284,843	295,064	310,458	217,233	230,000
Employee Benefits	134,309	158,998	158,831	164,627	156,831
Purchased Services	81,160	104,516	66,111	45,000	45,000
Liability Insurance	92,023	89,585	116,152	150,000	150,000
Supplies and Materials	41,364	56,527	34,606	30,000	30,000
Property				5,000	0
Other Objects	37,872	15,075	16,395	5,000	5,000
Total Expenditures - Sup. Serv./General Dist Admin	671,571	719,765	702,553	616,860	616,831

Support Services/General School Administration - Function 2400

Salaries - Principals and Assistants	1,842,221	1,872,887	2,001,100	1,862,500	1,747,500
Salaries - Secretarial & Clerical	836,750	916,189	972,699	890,000	860,000
Salaries - All Other	8,166		0	5,000	0
Total Salaries	2,687,137	2,789,076	2,973,799	2,757,500	2,607,500
Employee Benefits	1,039,972	1,150,904	1,198,960	1,200,100	1,233,331
Purchased Services	55,171	55,091	66,940	60,000	60,000
Supplies and Materials					
Property					
Other Objects	22,484	38,201	21,031	35,000	25,000
Total Expenditures - Sup. Serv./General School Admin	3,804,764	4,033,272	4,260,730	4,052,600	3,925,831

Financial Section

Box Elder School District
General Fund - Major Expenditures
 Fiscal Year 2010-11 Budget

	2006-07 Actual	2007-08 Actual	2008-09 Actual	2009-10 Revised	2010-11 Preliminary
Support Services/Accounting & Purchasing Srvc - Function 2500					
Salaries	341,616	354,515	378,966	469,820	455,000
Employee Benefits	127,053	142,092	150,412	185,900	196,789
Purchased Services	39,957	31,159	71,655	61,000	61,000
Supplies and Materials	5,773	9,604	5,844	5,000	5,000
Property		6,871			
Other Objects	3,717	2,787	4,482	3,000	3,000
Total Expenditures - Sup. Serv./Acct & Purchasing	518,116	547,028	611,359	724,720	720,789
Operation & Maintenance of School Buildings - Function 2600					
Salaries	2,659,938	2,809,279	3,087,527	2,943,000	2,905,974
Employee Benefits	1,189,435	1,284,444	1,361,211	1,318,000	1,398,152
Purchased Services	1,020,652	1,051,489	1,041,700	1,268,000	1,268,000
Supplies and Materials	1,674,613	1,615,107	1,795,859	1,931,051	1,946,576
Property				0	0
Other Objects	8,508	5,362	2,912	5,000	5,000
Total Expenditures - Sup. Serv./Acct. & Purchasing	6,553,146	6,765,681	7,289,209	7,465,051	7,523,702
Support Services/Student Transportation Services - Function 2700					
Salaries - Secretarial & Clerical	29,445	35,272	46,943	46,000	46,828
Salaries - Supervisors	51,396	50,009	52,709	51,500	52,427
Salaries - Bus Drivers	1,443,157	1,596,315	1,767,140	1,745,883	1,737,309
Salaries - Mechanics	159,435	169,817	166,004	163,200	166,138
Total Salaries	1,683,433	1,851,413	2,032,796	2,006,583	2,002,702
Employee Benefits	623,211	691,774	721,501	727,820	731,800
Purchased Services	212,390	193,660	214,115	198,764	206,500
Supplies and Materials	717,560	874,940	727,803	775,344	777,000
Property	4,818	11,073	10,002	5,000	5,000
Other Objects	20,538	29,877	33,582	36,000	36,000
Total Expenditures - Sup. Serv./Student Trans. Service	3,261,950	3,652,737	3,739,799	3,749,511	3,759,002
Support Services/Personnel - Function 2800					
Salaries					
Employee Benefits					
Purchased Services					
Supplies and Materials					
Property					
Other Objects	489,380				
Total Expenditures - Support Services/Personnel	489,380	0	0	0	0
TOTAL EXPENDITURES	\$55,755,404	\$62,565,017	\$65,026,469	\$63,332,404	\$62,201,628

Financial Section

Box Elder School District

Summary of Budgets - Special Revenue Funds (Fund 23,21 & 49)

Fiscal Year 2010-11 Budget

	Total Special Revenue Funds	Fund 21 School Activity Fund	Fund 23 Non k-12 Revenue Fund	Fund 49 Child Nutrition Fund
Revenues:				
Property taxes	1,407,000		1,407,000	
Interest on investments	10,000		10,000	0
Sale of Food	1,601,000		0	1,601,000
Other local revenue	3,737,400	3,320,000	402,000	15,400
State of Utah	1,370,000		825,000	545,000
Federal government	1,970,000		250,000	1,720,000
Total Revenues	10,095,400	3,320,000	2,894,000	3,881,400
Expenditures and Encumbrances:				
Instruction	3,320,000	3,320,000		
Non-Instruction	6,186,058		1,901,300	4,284,758
Community Services	1,548,740		1,548,740	
Total Expenditures and Encumbrances	11,054,798	3,320,000	3,450,040	4,284,758
Net Total Expenditures and Encumbrances	(959,398)	0	(556,040)	(403,358)
Other Financing Sources (Uses)	650,000	0	350,000	300,000
Bond sale proceeds				
Other financing sources				
Operating Transfer In/Out				
Excess (deficiency) of revenue and other sources (uses) over expenditures				
Fund Balances Unreserved & Undesignated - July 1	\$ 1,359,805	\$ 751,070	\$ 283,649	\$ 325,086
Fund Balances Unreserved & Undesignated - June 30	\$ 1,050,407	\$ 751,070	\$ 77,609	\$ 221,728

Financial Section

Box Elder School District

School Activity Fund Budget (Fund 21)

For Fiscal Year 2010-11 Actual Comparative numbers available for 2007-08

Fund Expenditures by Function

	2007-08 Actual	2008-09 Actual	2009-10 Revised	2010-11 Preliminary
REVENUES:				
Local Sources				
Property taxes				
Tuition				
Other Local revenue	3,451,373	2,993,436	3,431,000	3,320,000
Total Local Sources	3,451,373	2,993,436	3,431,000	3,320,000
Expenditures and Encumbrances:				
Instruction (function 1000)				
Salaries	196,320	123,045	250,000	250,000
Employee benefits				
Contract services	637,393	484,747	648,000	638,000
Supplies, textbooks & utilities	1,279,079	1,149,828	1,300,000	1,200,000
Equipment	448,039	471,723	500,000	500,000
Other	686,596	671,421	733,000	732,000
Total Instruction	3,247,427	2,900,764	3,431,000	3,320,000
Total Expenditures and Encumbrances	3,247,427	2,900,764	3,431,000	3,320,000
Excess (deficiency) of revenues and other sources (uses) over expenditures	203,946	92,672	0	0
Other financing uses	(140,203)			
Other financing sources				
Other changes in reserved and designated fund balances				
Fund Balances Unreserved & Undesignated - July 1	\$ 594,655	\$ 658,398	\$ 751,070	\$ 751,070
Fund Balances Unreserved & Undesignated - June 30	\$ 658,398	\$ 751,070	\$ 751,070	\$ 751,070

Financial Section

Box Elder School District

Non K-12 Fund Budget (Fund 23)

For Fiscal Year 2010-11 With Comparative Information for Years 2006-07 Through 2009-10

Fund Expenditures by Function

	2006-07 Actual	2007-08 Actual	2008-09 Actual	2009-10 Revised	2010-11 Preliminary
REVENUES:					
Local Sources					
Property taxes	1,230,743	1,347,904	1,327,918	1,352,000	1,407,000
Tuition	286,189	193,692	321,890	416,000	287,000
Other Local Revenue	104,065	213,828	129,520	133,000	125,000
Total Local Sources	1,620,997	1,755,424	1,779,328	1,901,000	1,819,000
State Sources					
Special Education - Preschool	589,326	674,196	726,885	767,296	590,000
Adult High School Completion	156,186	138,121	153,993		
Adult Basic Skills				132,132	105,000
Social Security & Retirement					
Other State revenue				110,000	130,000
Total State Revenues	745,512	812,317	880,878	1,009,428	825,000
Federal Sources					
Handicapped - Preschool	120,622	120,550	137,940	185,000	120,000
Adult Education	47,659	16,533	0	15,000	15,000
Other Federal Revenue	84,183	82,524	109,241	110,000	115,000
Total Federal Revenues	252,464	219,607	247,181	310,000	250,000
Total Revenue	2,618,973	2,787,348	2,907,387	3,220,428	2,894,000
Expenditures and Encumbrances:					
Non-Instruction (function 3200)					
Salaries	872,666	1,016,744	987,201	1,092,500	1,090,000
Employee benefits	293,768	355,437	369,144	433,800	433,800
Contract services	17,783	20,932	9,794	58,500	58,500
Supplies, textbooks & utilities	58,446	60,466	54,428	188,000	188,000
Equipment	73,172	12,306	8,903	95,000	95,000
Other	34,978	32,672	37,390	36,000	36,000
Total Non-Instruction	1,350,813	1,498,557	1,466,860	1,903,800	1,901,300

Financial Section

Non K-12 Fund Budget (Fund 23)

For Fiscal Year 2010-11 With Comparative Information for Years 2006-07 Through 2009-10

Fund Expenditures by Function

	2006-07 Actual	2007-08 Actual	2008-09 Actual	2009-10 Revised	2010-11 Preliminary
Community Services (function 3300)					
Salaries	882,238	958,121	898,521	1,070,500	1,056,740
Employee benefits	176,286	194,634	191,950	221,100	219,000
Contract services	123,196	151,516	148,763	158,500	123,000
Supplies, textbooks & utilities	141,711	156,568	146,744	151,000	110,000
Equipment	17,035	81,465	5,466	8,000	5,000
Other	31,294	44,557	32,416	38,000	35,000
Total Community Services	1,371,760	1,586,861	1,423,860	1,647,100	1,548,740
Total Expenditures and Encumbrances	2,722,573	3,085,418	2,890,720	3,550,900	3,450,040
Excess (deficiency) of revenues and other sources (uses) over expenditures	(103,600)	(298,070)	16,667	(330,472)	(556,040)
Other financing uses					
Other financing sources	210,495	315,622	(53,213)	350,000	350,000
Other changes in reserved and designated fund balances	103,599	0	0	0	0
Fund Balances Unreserved & Undesignated - July 1	\$ 72,620	\$ 283,115	\$ 300,667	\$ 264,121	\$ 283,649
Fund Balances Unreserved & Undesignated - June 30	\$ 283,114	\$ 300,667	\$ 264,121	\$ 283,649	\$ 77,609

Financial Section

Box Elder School District

Child Nutrition Fund Budget (Fund 49)

For Fiscal Year 2010-11 With Comparative Information for Years 2006-07 Through 2009-10

Fund Expenditures by Function

	2006-07 Actual	2007-08 Actual	2008-09 Actual	2009-10 Revised	2010-11 Preliminary
REVENUES:					
Sale of Food	1,396,206	1,327,273	1,458,205	1,494,012	1,601,000
Other Local revenue	32,581	122,291	15,138	8,600	15,400
State of Utah	534,857	540,075	568,559	555,000	545,000
Federal Government	1,511,016	1,614,400	1,730,408	1,796,000	1,720,000
Total Revenue	3,474,660	3,604,039	3,772,310	3,853,612	3,881,400
Expenditures:					
Salaries	1,220,195	1,385,052	1,583,952	1,668,805	1,506,143
Employee benefits	398,168	470,454	535,105	552,349	568,615
Cost of food	1,510,865	1,690,845	1,846,008	1,900,000	1,900,000
Contract services	15,821	18,551	53,081	47,500	55,000
Supplies & Materials	62,117	60,357	76,062	60,000	75,000
Equipment	17,256	51,603	33,220	10,000	30,000
Other	117,661	183,518	154,869	150,000	150,000
Total Expenditures	3,342,083	3,860,380	4,282,297	4,388,654	4,284,758
Excess (deficiency) of revenues and other sources (uses) over expenditures	132,577	(256,341)	(509,987)	(535,042)	(403,358)
Other financing sources	(32,289)	(25,345)	369,223	500,000	300,000
Other changes in reserved and designated fund balances					
Fund Balances Unreserved & Undesignated -	\$ 682,290	\$ 782,578	\$ 500,892	\$ 360,128	\$ 325,086
Fund Balances Unreserved & Undesignated -	\$ 782,578	\$ 500,892	\$ 360,128	\$ 325,086	\$ 221,728

Financial Section

Box Elder School District

Summary of Budgets - All Capital & Debt Service Funds

Fiscal Year 2010-11 Budget

	All Capital & Debit Service Funds	Fund 32 Capital Outlay Fund	Fund 31 Debt Service Fund
Revenues:			
Property taxes	7,780,000	6,280,000	1,500,000
Interest on investments	180,000	170,000	10,000
Bond Refund/Other	106,500	106,500	0
State of Utah	2,100,000	2,100,000	
Ins./Prop Recry/Federal Donations	3,500	3,500	0
Total Revenues	10,170,000	8,660,000	1,510,000
Expenditures and Encumbrances:			
Oper/Maint			
Bond Debt	5,997,134		5,997,134
Purchased services	1,300,000	1,300,000	
Land Improvement	100,000	100,000	
Building Maintenance	350,000	350,000	
New Construction	21,000,000	21,000,000	
Vehicles	1,100,000	1,100,000	
Furniture/Equipment	1,450,000	1,450,000	
Other Objects	2,020,000	2,020,000	0
Vehicle charges	80,000	80,000	
Total Expenditures	33,397,134	27,400,000	5,997,134
Excess revenue over (under) expenditures & encumbrances	(23,227,134)	(18,740,000)	(4,487,134)
Other Financing Sources (Uses)			
Bond sale proceeds	13,335,000	13,335,000	0
Excess of revenue and other sources over (under) expenditures & encumbrances and other uses	(9,892,134)	(5,405,000)	(4,487,134)
Unreserved & Undesignated - July 1	\$ 10,381,592	\$ 5,640,376	\$ 4,741,216
Unreserved & Undesignated - June 30	\$ 489,458	\$ 235,376	\$ 254,082

Financial Section

Box Elder School District

Capital Outlay Fund Budget (Fund 32)

For Fiscal Year 2010-11 With Comparative Information for Years 2006-07 Through 2008-09

Fund Expenditures by Function

	2006-07 Actual	2007-08 Actual	2008-09 Actual	2009-10 Revised	2010-11 Preliminary
REVENUES:					
Property taxes	7,359,080	8,209,960	7,889,397	8,732,165	6,280,000
Interest on investments	294,637	457,276	501,506	230,000	170,000
Bond Refund/Other	95,161	98,564	78,546	80,000	110,000
State of Utah	185,915	1,990,414	463,131	2,893,908	2,100,000
Ins./Prop Recry/Federal	9,495	70,249	0	0	0
Donations	52,959	0	0	0	0
Total Revenues	7,997,247	10,826,463	8,932,580	11,936,073	8,660,000
Expenditures and Encumbrances:					
Oper/Maint	0	0	0	0	0
Bond Debt/Municipal Building Authority	1,700,494	1,815,514	1,660,650	1,770,000	1,770,000
Purchased services	2,000	511,174	29,954	2,500,000	1,300,000
Land Improvement	198	0	0	10,000	100,000
Building Maintenance	261,820	572,360	647,341	215,000	350,000
Construction			28,530,291	28,400,000	21,000,000
Vehicles	201,997	604,746	1,299,630	243,360	1,100,000
Furniture/Equipment	510,799	446,297	396,217	1,550,000	1,450,000
Other Objects (Land)	7,098	2,916	2,407,821	425,000	250,000
Vehicle charges			268,976	80,000	80,000
Total Expenditures	2,684,406	3,953,007	35,240,880	35,193,360	27,400,000
Excess revenue over (under) expenditures & encumbrances	5,312,841	6,873,456	(26,308,300)	(23,257,287)	(18,740,000)
Other Financing Sources (Uses) 10% Basic/M&O & Interfund Transfers	(1,050,458)	(457,594)	26,141,227	31,006,246	10,000,000
Changes in unreserved fund balance Decrease/(increase) in reserves	5,825	4,542,093	1,686,352	6,945,000	(3,335,000)
Excess of revenues and other sources over (under) Expenditures & encumbrances and other uses	4,256,558	1,873,769	(1,853,425)	803,959	(5,405,000)
Unreserved & Undesignated - July 1	\$ 559,515	\$ 4,816,073	\$ 6,689,842	\$ 4,836,417	\$ 5,640,376
Unreserved & Undesignated - June 30	\$ 4,816,073	\$ 6,689,842	\$ 4,836,417	\$ 5,640,376	\$ 235,376

Financial Section

Box Elder School District

Governmental Funds - Revenue Summary Comparison

For Fiscal Year 2010-11 With Comparative Information for Years 2000-01 Through 2009-10

		Maintenance & Operation Fund	Funds 21,23,49 Special Fund	Funds 31,32,40 Capital & Funds	Total All Funds
2000-01	Actual	\$ 46,585,076	\$ 4,656,612	\$ 7,700,546	\$ 58,942,234
2001-02	Actual	\$ 48,824,586	\$ 4,863,978	\$ 6,914,118	\$ 60,602,682
2002-03	Actual	\$ 49,040,754	\$ 4,896,515	\$ 8,678,128	\$ 62,615,397
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	\$ 51,596,913	\$ 5,531,071	\$ 7,181,487	\$ 64,309,471
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	Revised	\$ 65,012,515	\$ 10,505,040	\$ 19,004,073	\$ 94,521,628
2010-11	Preliminary	\$ 62,643,044	\$ 10,095,400	\$ 10,170,000	\$ 82,908,444

Financial Section
Box Elder School District
Enrollment History October 1 Count

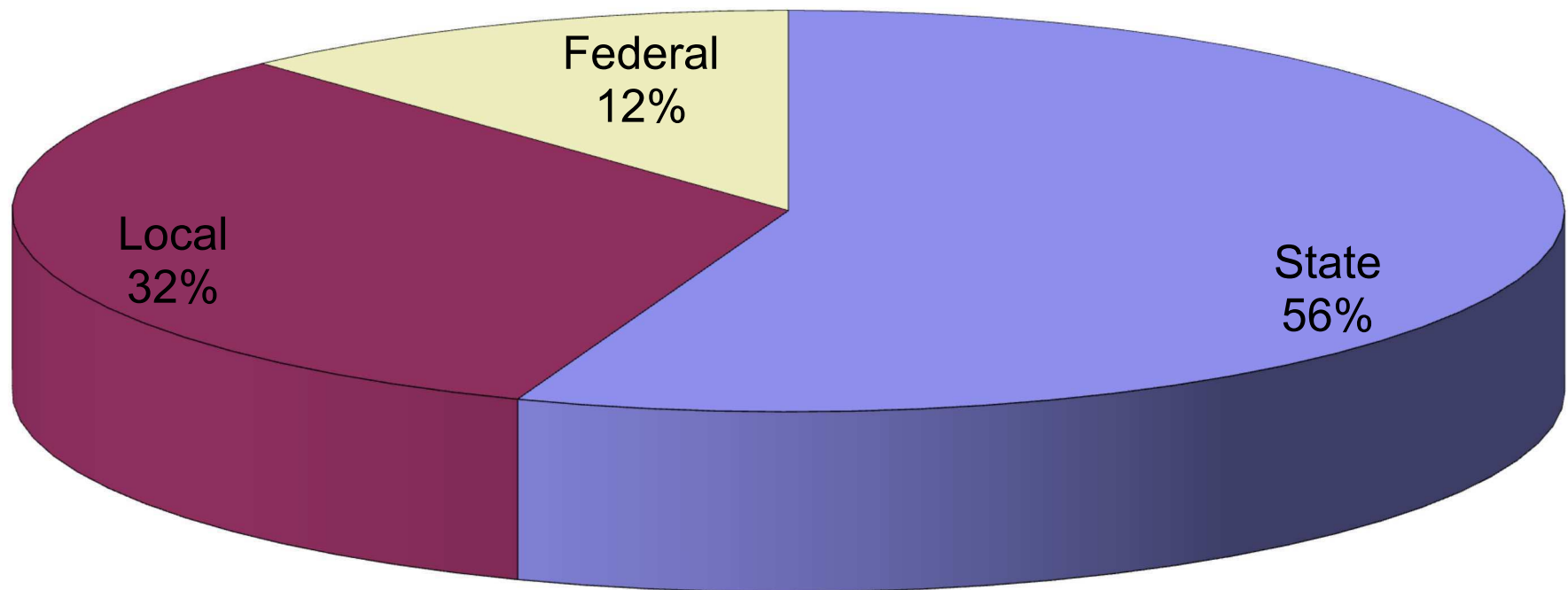
BOX ELDER COUNTY SCHOOL DISTRICT

District Enrollment Trends
Year Ended 1988-2009 Actuals
Fall October 1 Counts

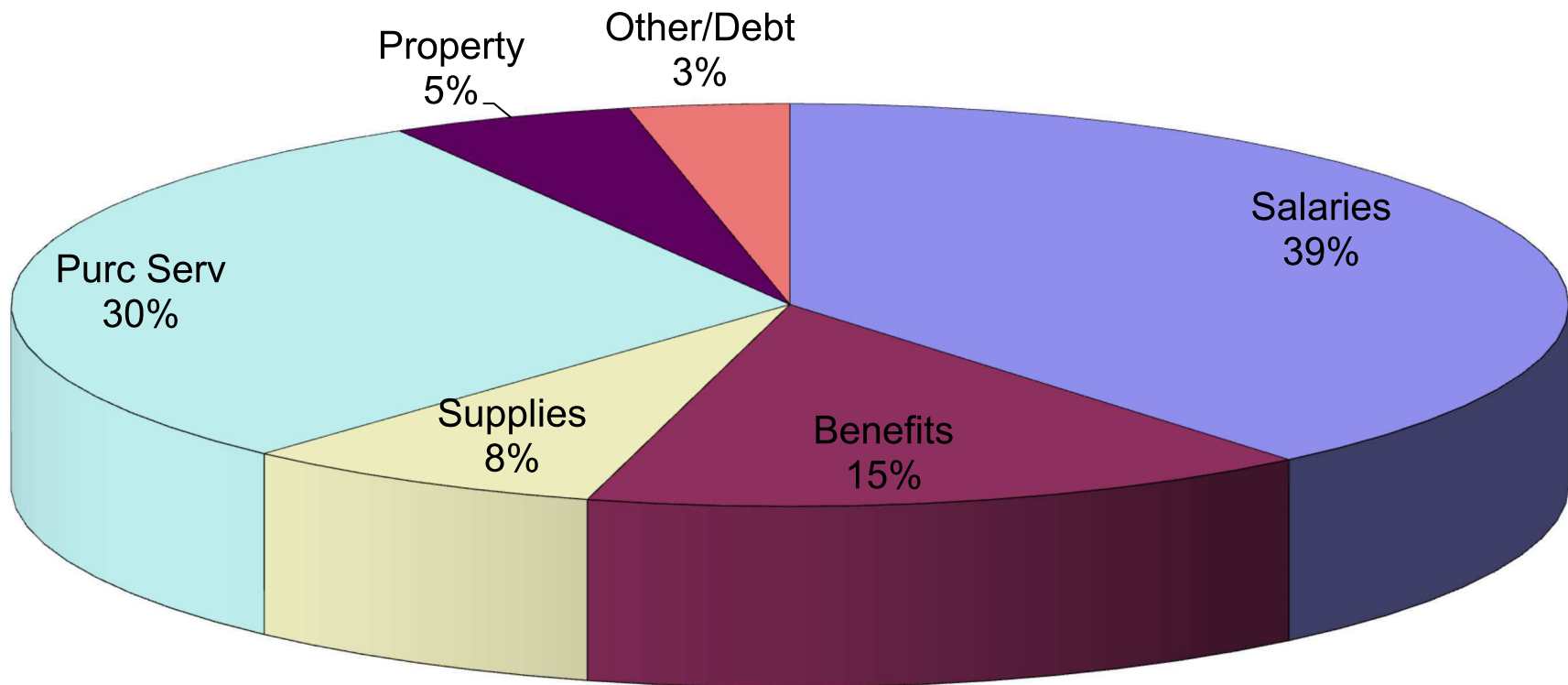
Year Ended 30-Jun	Student Enrollment ***	Student Fall Enrollment
1993	11,164	11,320
1994	11,220	11,279
1995	11,226	11,247
1996	11,158	11,305
1997	11,228	11,252
1998	11,175	11,215
1999	11,012	11,052
2000	10,850	10,937
2001	10,887	10,850
2002	10,783	10,655
2003	10,557	10,506
2004	10,455	10,549
2005	10,255	10,586
2006	10,590	10,567
2007	10,046	10,625
2008	10,271	11,132
2009	10,415	11,052
2010		11,061

*** School year end average daily membership

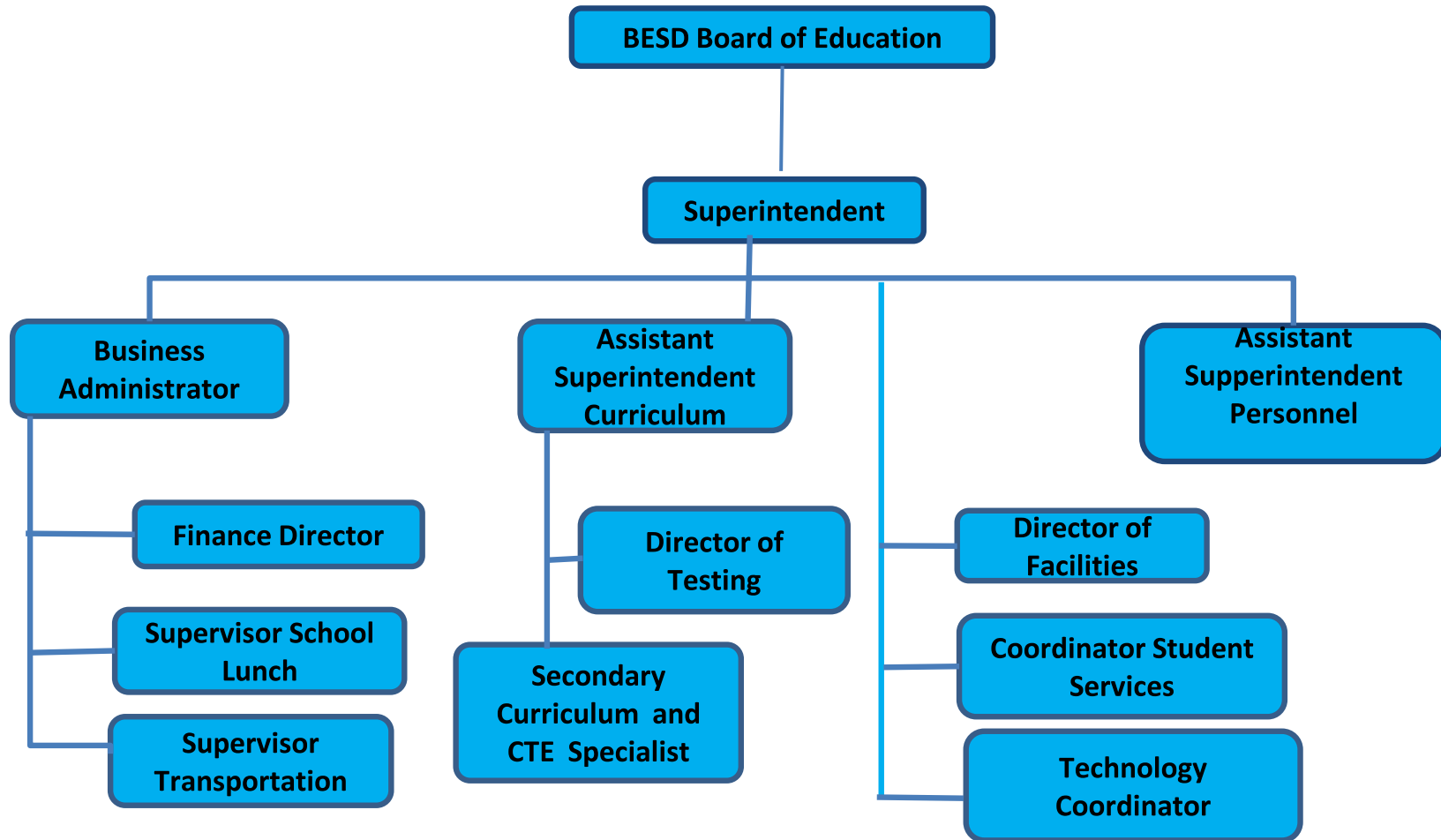
Box Elder School District Revenue Final Audited 2009



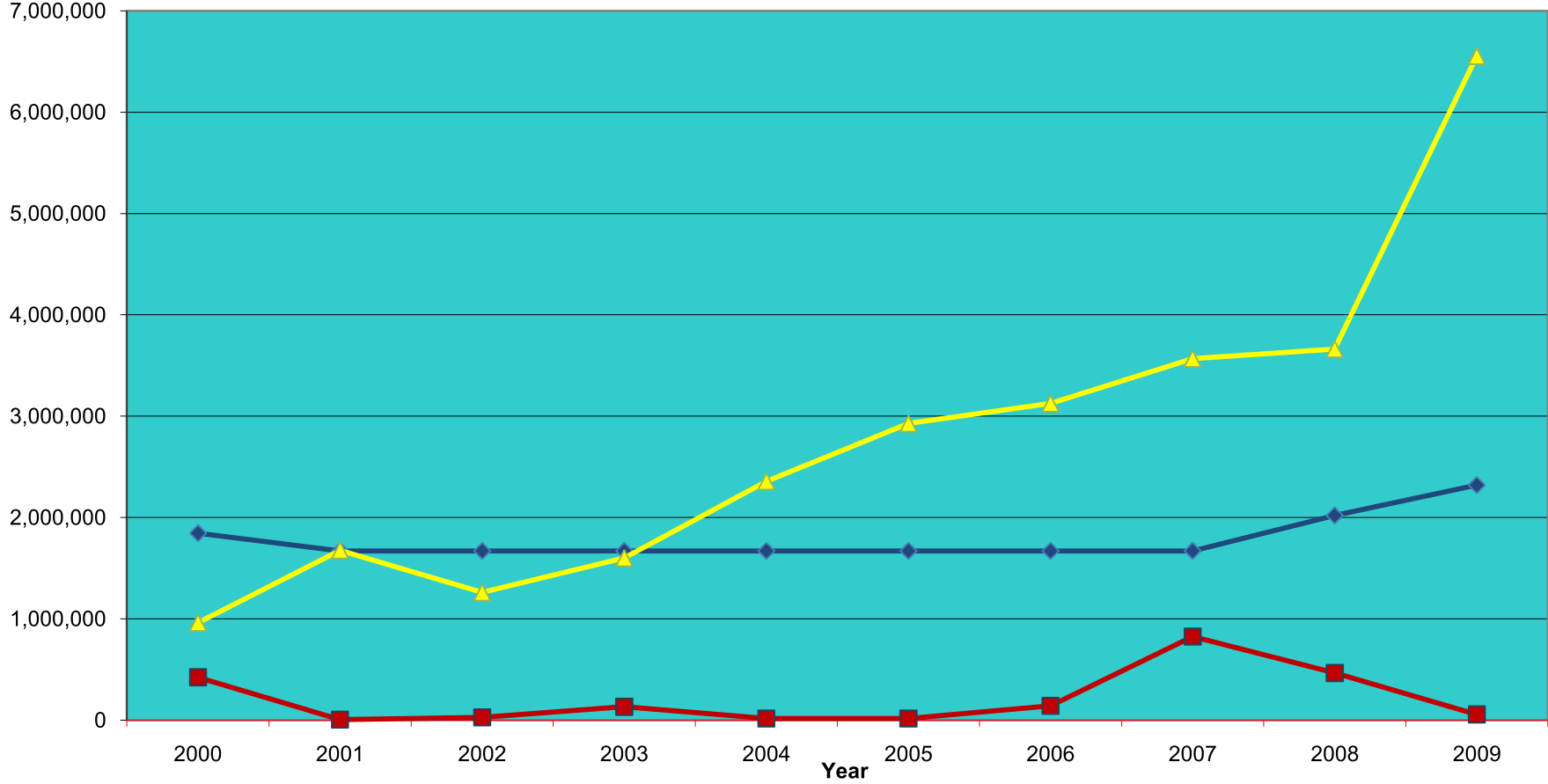
Box Elder School District Expenditures Final Audited 2009



Box Elder School District Organizational Chart

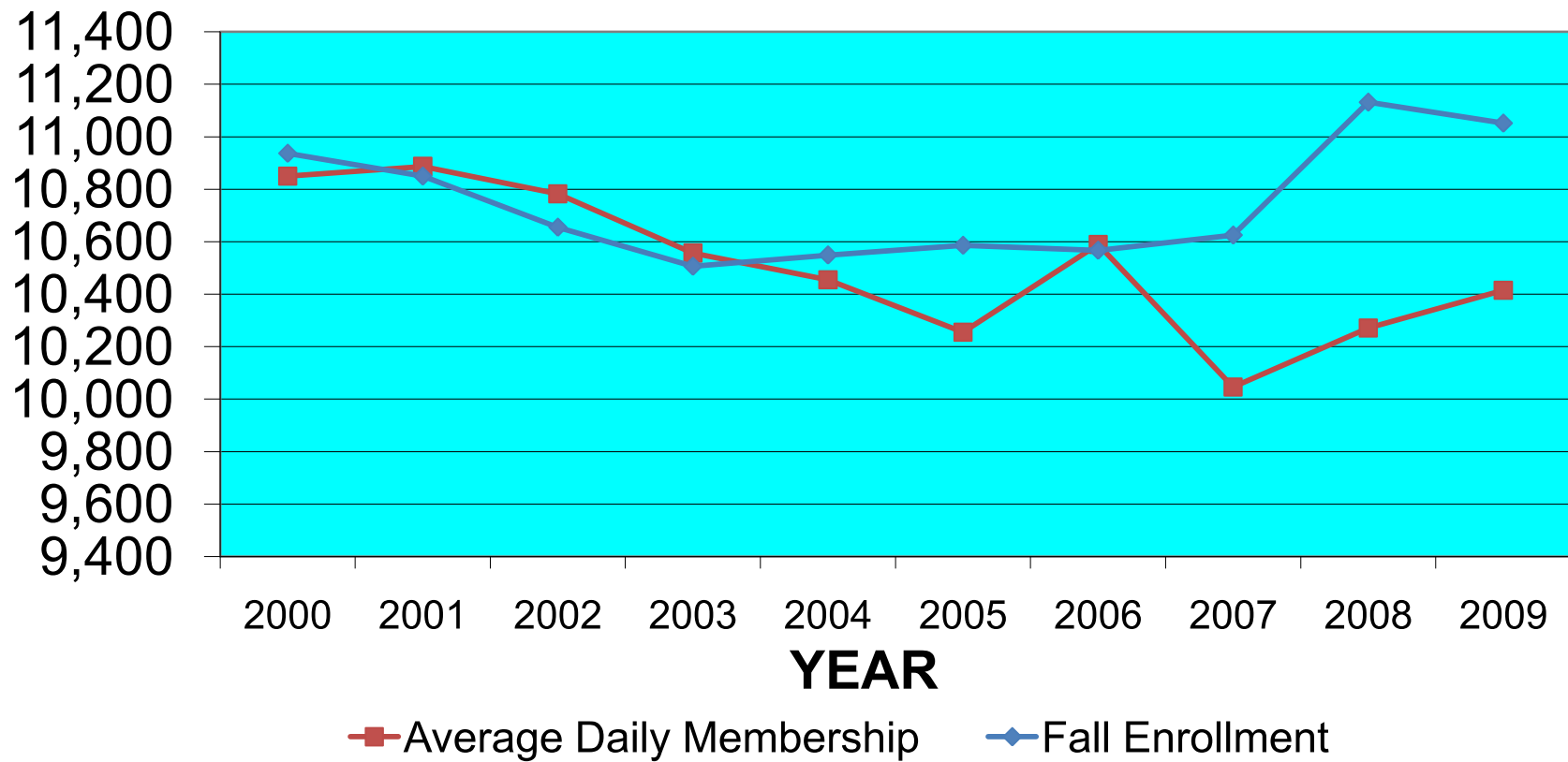


**Reserves General Fund
in Dollars**

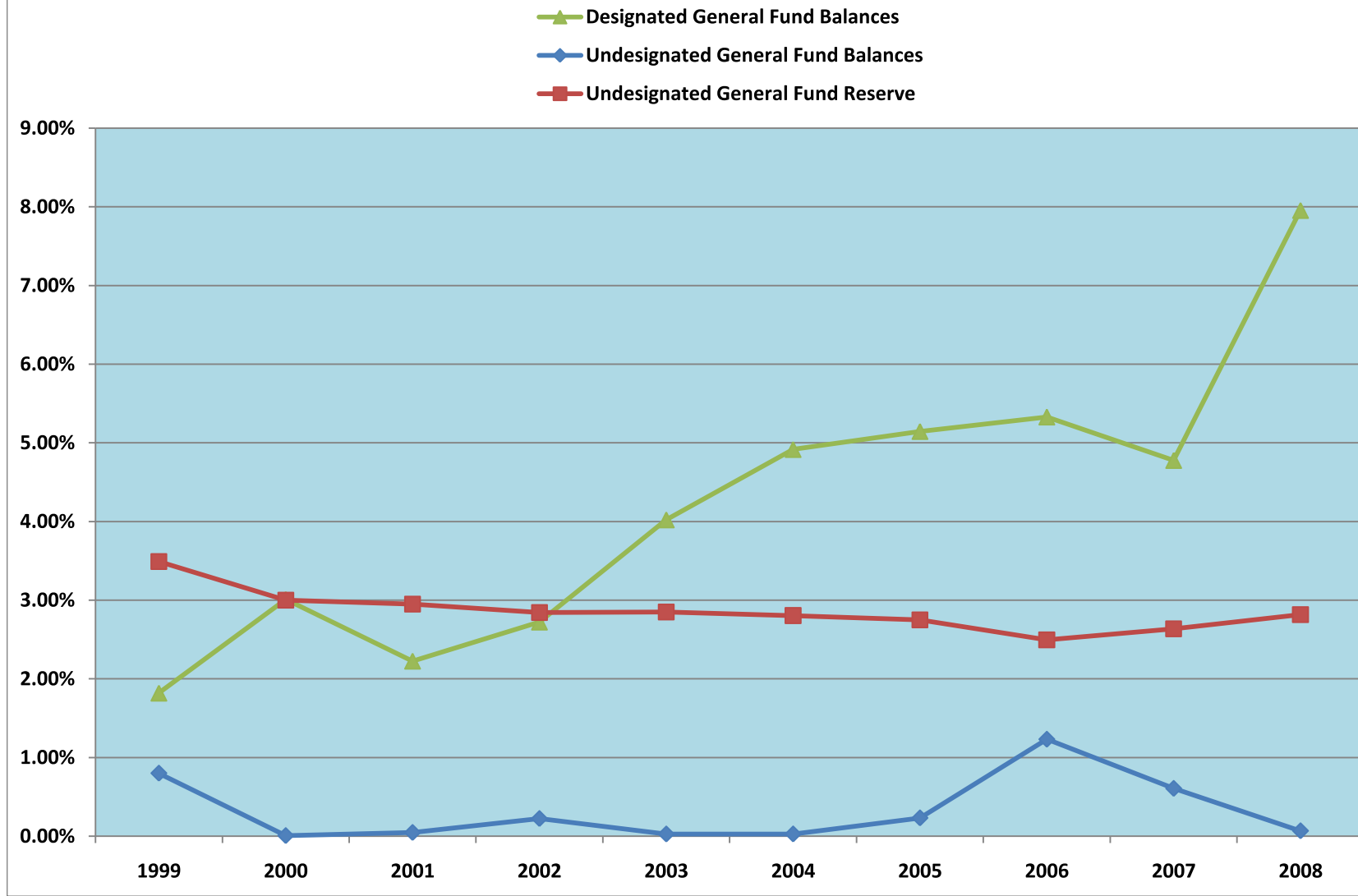


Undesignated General Fund Reserve Undesignated General Fund Balances Designated General Fund Balances

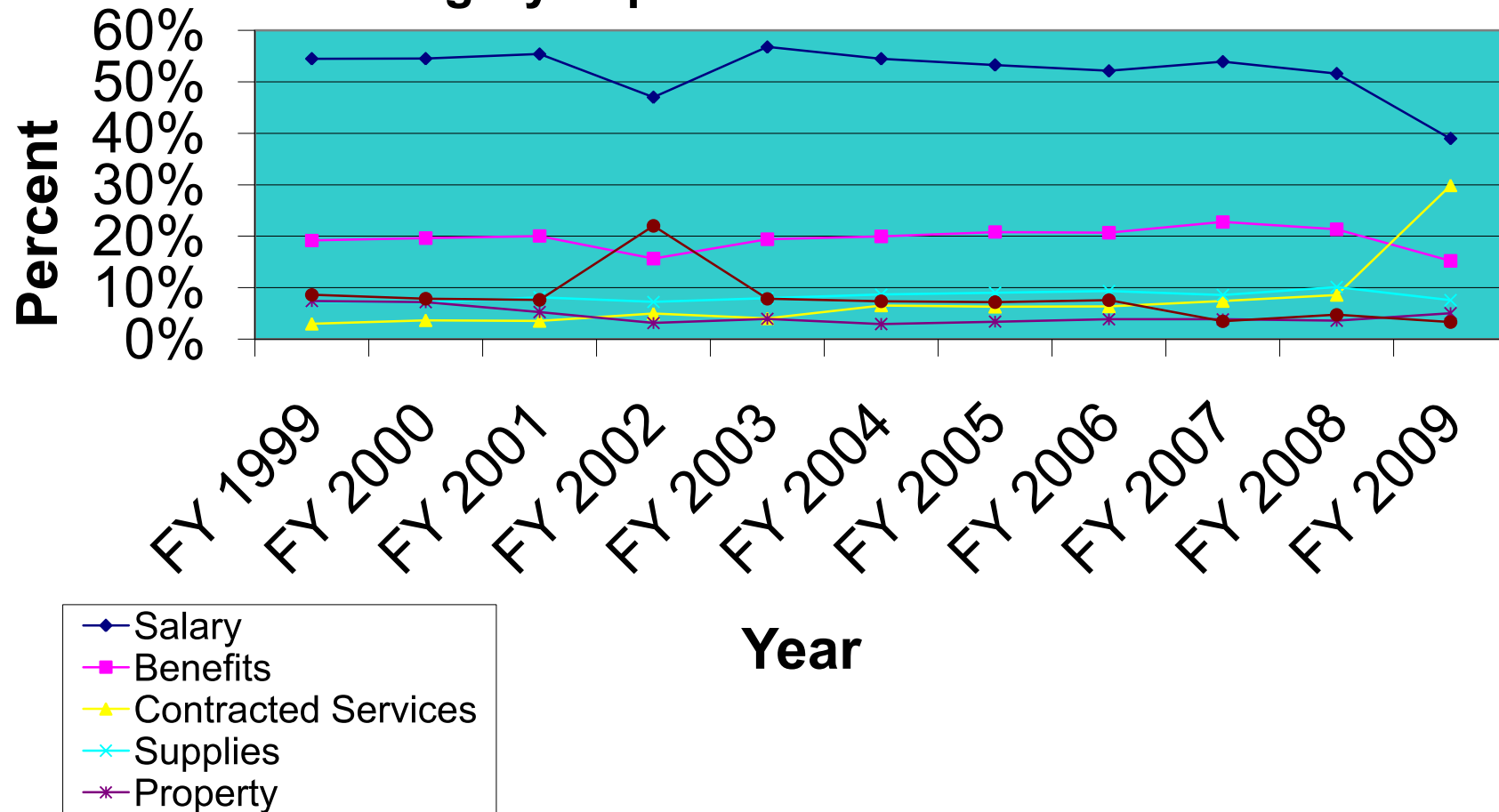
Average Daily Membership and Fall Enrollment

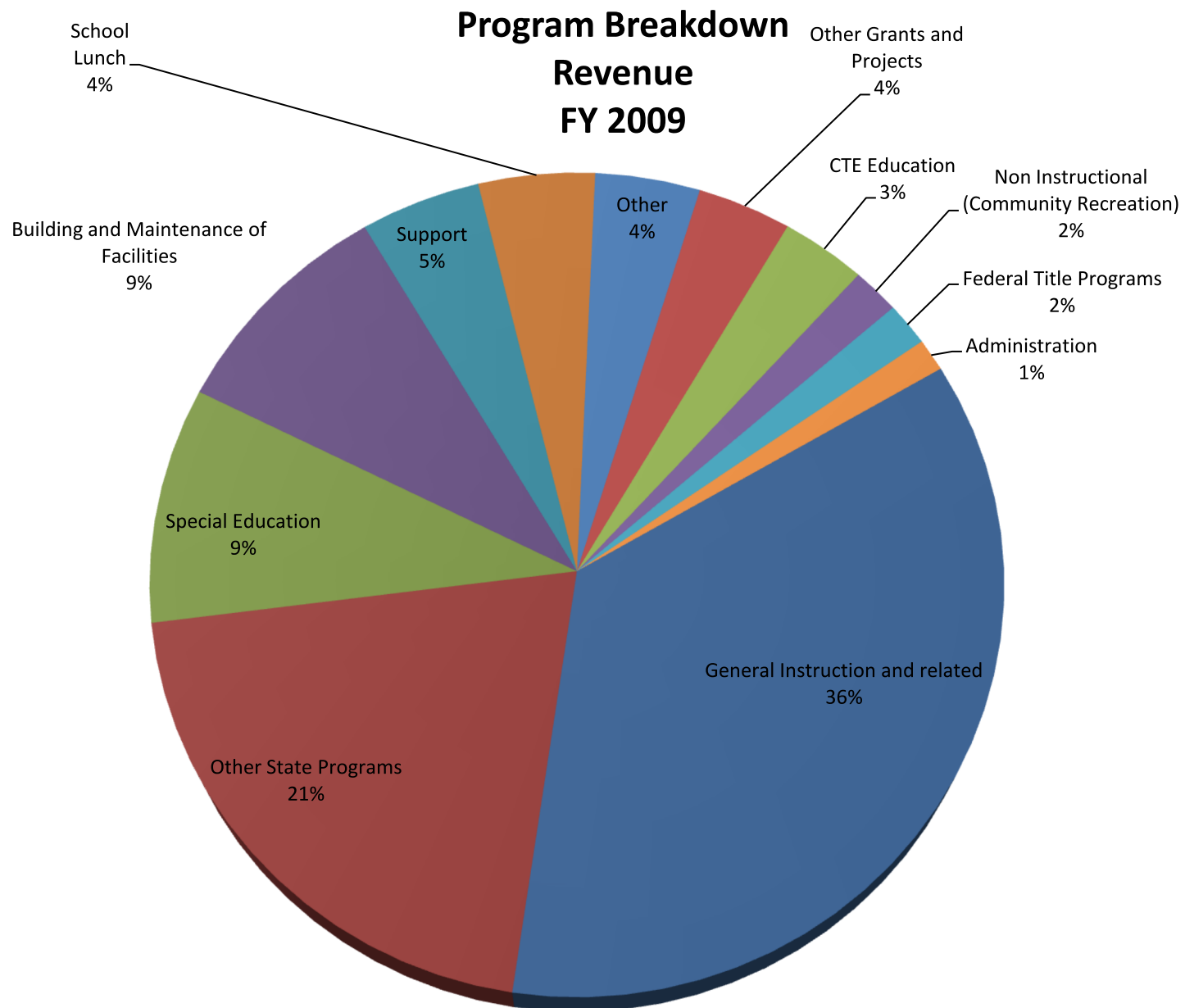


General Fund Balances as a percent of total FY 2009

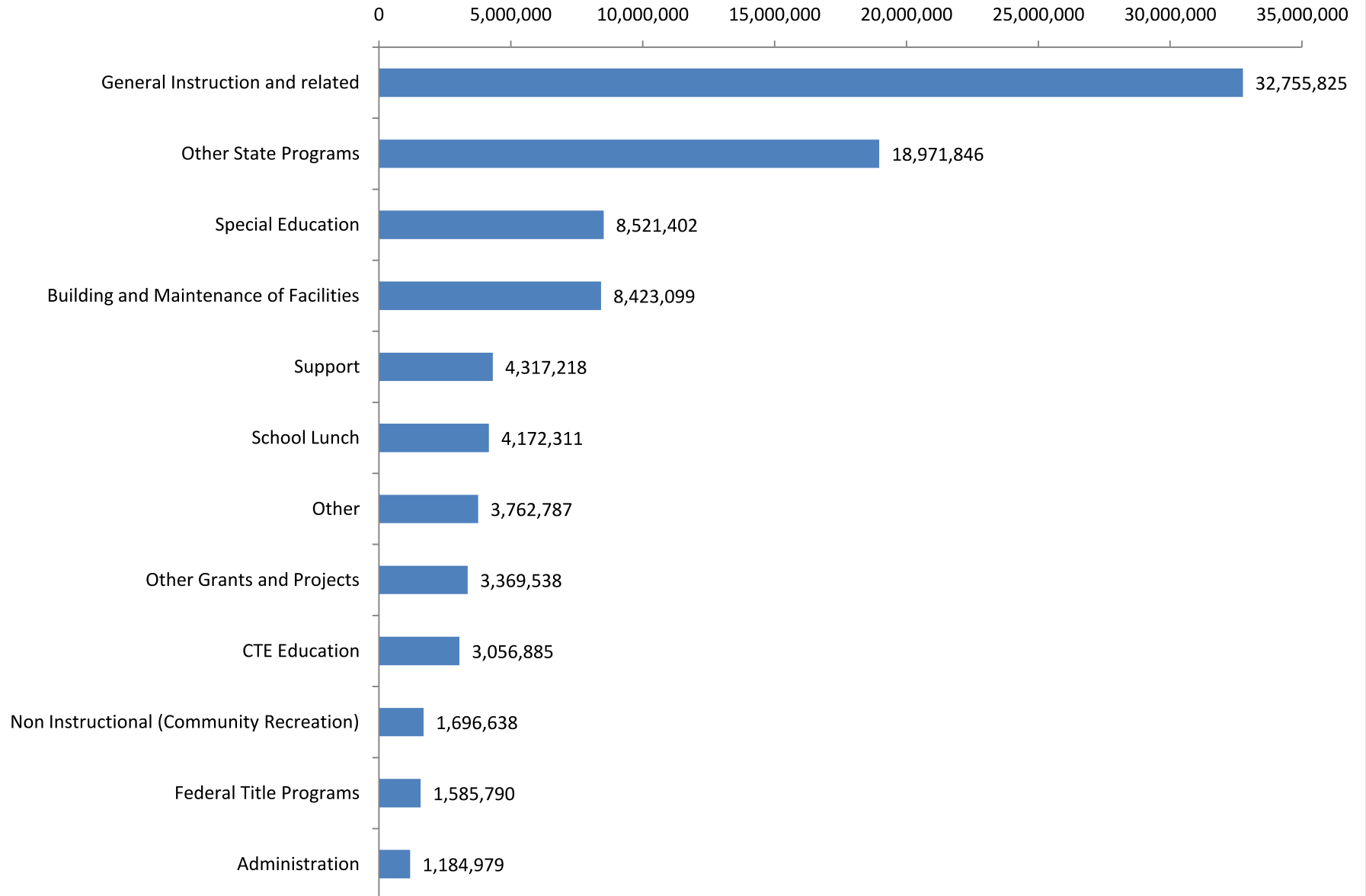


Category Expenditure All Funds FY 2009

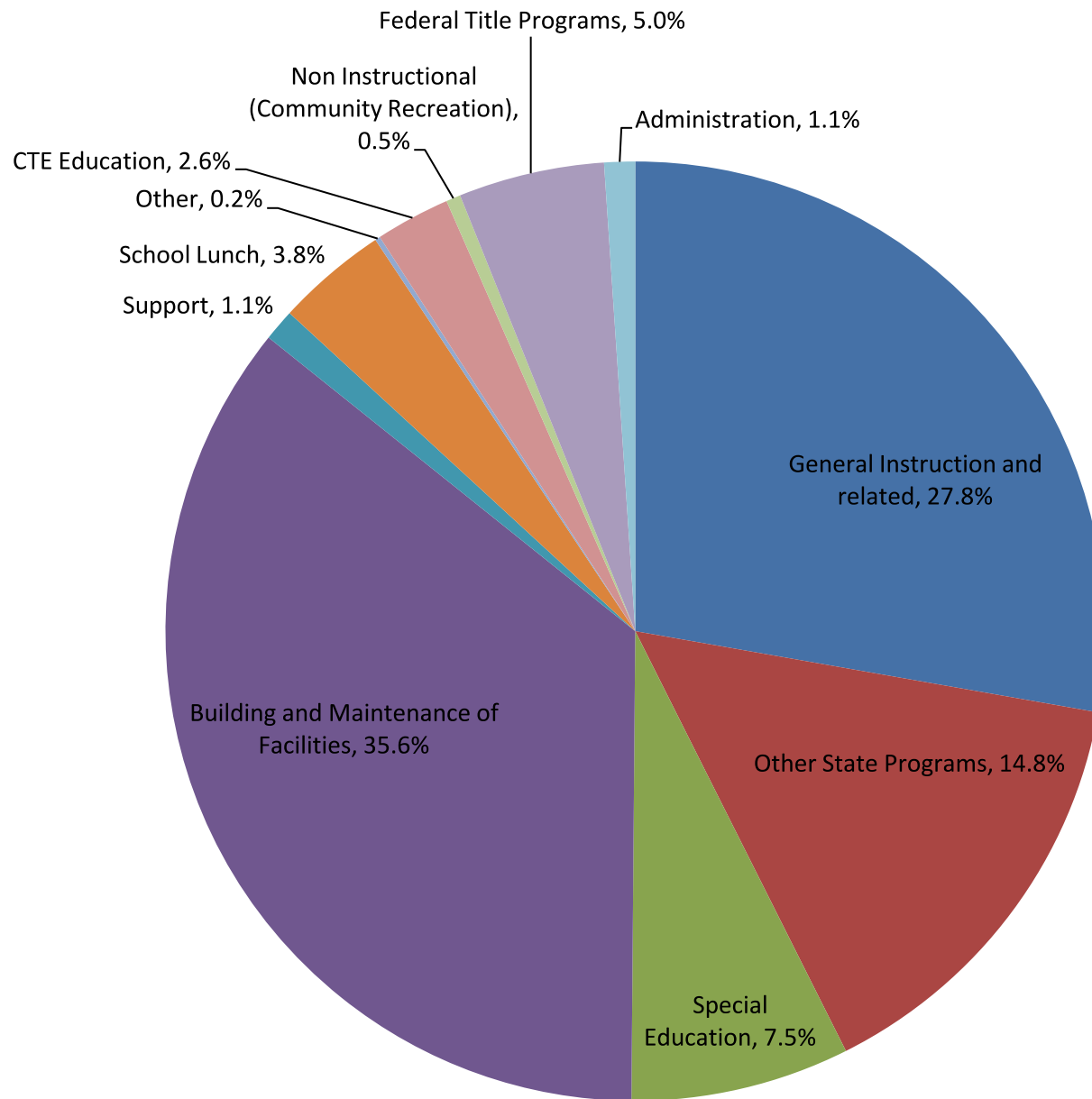




Expenditures by Major Programs FY 2009



Program Expenditures by Percent of Total FY2009



Year 0 07/01/09 - 06/30/10
Program Numbers & Description

<u>Program</u>	<u>State</u>	<u>Program Description</u>	<u>Director</u>
<u>Number</u>	<u>Prgrm No.</u>		
0002		TSSP-Teacher Salary Supplement Program	Michelle Westley
0010		UBI/OLWEUS - BEMS Daleine Allen	Terry Jackson
0020		School Activity (Fund 77)	Rod Cook
0025		Extra Curricular Activities	Terry Jackson
0030		Athletics	Terry Jackson
0033		Pentathlon	Terry Jackson
0050		Classroom - General	Steve Laing
0051		Textbooks	Mary Kay Kirkland
0053		Curriculum General Instruction	Mary Kay Kirkland
0054		Home Bound	Terry Jackson
0055		Remediation - Summer School	Mary Kay Kirkland
0056		In-School Suspension Aides	Steve Laing
0123		AmeriCorps Literacy	Michelle Westley
0125	5635	Chinese - Critical Languages	Mary Kay Kirkland
0200		Three Mile Creek Municipal Building	Rod Cook
0504		Section 504	Terry Jackson
0600		Special Transportation	Jean Cannon
0700		Tort Liability	Ron Frandsen
1205		Special Education - All State Programs	Kathryn Broughton
1206		Special Education - Extended Year	Kathryn Broughton
1212		Special Ed-Summer Programs	Kathryn Broughton/Curtis Blank
1215		Special Education - Pre-school (State)	Kathryn Broughton
1216		(Preschool) Wal-Mart Grant	Kathryn Broughton
1511		Summer Music (State-Direct Teaching Activities)	Terry Jackson
1610	1609	Adult High School Completion	Matt Webb
3010		Community Recreation (Natatoriums)	Rod Cook
3020		Civic Services - Activities	Rod Cook
3025		Building Rental	Ron Frandsen
3300		Foundation General Unrestricted (Fund 75)	Rod Cook
3310		Foundation General - Fine Arts (Fund 75)	Rod Cook
3320		Foundation General - Educational Tech (Fund 75)	Rod Cook
3330		Foundation - Program Enhancement (Fund 75)	Rod Cook
3350		Foundation General - Scholarship (Fund 75)	Rod Cook
3400		Library Endowment	Rod Cook
3402		Marie Eccles (Fund 75)	Rod Cook
3403		Nucor (Fund 75)	Rod Cook
3500		Employee Health and Wellness	Rod Cook
3510		Health Insurance Savings	Rod Cook
5000		Budget Cut	Rod Cook
5160		Instructional Media Centers	Rod Cook
5211	5331	Gifted & Talented	Mary Kay Kirkland
5212	5332	Advanced Placement	Mary Kay Kirkland
5213	5333	Concurrent Enrollment	Mary Kay Kirkland
5215	5335	At Risk - Student Program	Steve Laing
5218	5337	At Risk - Homeless & Minority	Lynne Baty
5221		YIC-Mentor	Terry Jackson/Matt Webb
5229		UPASS	Lynne Baty
5230	5201	Class Size Reduction (State)	Terry Jackson
5245		Curriculum Specialist	Lynne Baty
5246		Web Master	Lynne Baty
5247		Testing Coordinator	Lynne Baty
5248		Bldg. Level - Technology Coordinator	Lynne Baty
5250		Teacher Enhancement Projects	Lynne Baty
5251		Bldg. Level - Professional Development	Lynne Baty

Year 0 07/01/09 - 06/30/10
Program Numbers & Description

<u>Program</u>	<u>State</u>			
<u>Number</u>	<u>Prgrm No.</u>	<u>Program Description</u>	<u>Director</u>	
5253		Teacher Enhancement - Workshops	Lynne Baty	
5254		Teacher Enhancement -Mentors	Lynne Baty	
5270		Intervention Block Grant	Steve Laing	
5315		Pupil Transportation	Jean Cannon	
5316		Fleet Fund - Mileage	Jean Cannon	
5322	Fund 76	Highly Qualified Teacher Praxis II	Terry Jackson	
5340		YIC-Triumph (ISL Programs)	Terry Jackson/Matt Webb	
5364	5362	ELL - English Learned Language	Lynne Baty	
5366		Crisis Intervention Team	Darin Nielsen/Jeri Santos	
5368		School Nurse Program	Terry Jackson	
5420		School LAND Trust Program	Mary Kay Kirkland	
5424		Administrative Outreach (Medicaid)	Kathryn Broughton	
5425		Medicaid Reimbursement	Kathryn Broughton	
5463		Safety	Steve Laing/LuAnn Capener	
5550		Capital Outlay Foundation	Ron Frandsen	
5601		What To Do When Every Minute Counts	Mary Kay Kirkland	
5610		Driver Ed - Behind the Wheel	Ron Frandsen	
5616		Mineral Lease "My Access"	Mary Kay Kirkland	
5618		School Grants	Mary Kay Kirkland	
5620		Mt. View Literacy Grant (Yr 0)	David Lee (Mt. View)	
5636		ELL Family Literacy Center	Lynne Baty	
5640		Extended Day Kindergarten	Mary Kay Kirkland	
5672		Fee on Fines/Substance Abuse (State)	Mary Kay Kirkland	
5695		Basic Skills Education - Student Stipend UBSCT Test	Mary Kay Kirkland	
5699		On-line Summative Testing	Lynne Baty	
5700	Fund 76	Northern Utah Curriculum Agent District	Mary Kay Kirkland	
5701	Fund 76	NUCC - Reading	Mary Kay Kirkland	
5702	Fund 76	Level II Reading USOE	Mary Kay Kirkland	
5710		Clubhouse	Terry Jackson	
5800		E-Rate	Preston Checketts	
5801		Ed Net	Preston Checketts	
5805		Performance Plus K3 Reading - Literacy	Mary Kay Kirkland	
5810		Library Books & Supplies	Mary Kay Kirkland	
5813		ETI (Educational Technology Initiative)	Preston Checketts	
5844	5355	State Literacy Progm	Mary Kay Kirkland	
5858		Job Enhancement (Public Education)	Terry Jackson	
5862		Instructional Technology	Preston Checketts	
5863		Foothill - Sorenson Art Grant	Mary Kay Kirkland	
5876		Legislative - Educators Salary Adjustment	Rod Cook	
5881		USTAR	Darin Nielsen	
5884	5851	Teacher Supplies & Materials	Rod Cook	
5885		Educator Morale & Job Satisfaction	Terry Jackson	
6047	was6043	Perkins (Federal)	Darin Nielsen	
6070		CAD Drafting Pathway Upgrade	Darin Nielsen	
6100		CTE - Agriculture Education	Darin Nielsen	
6150		CTE - Summer Agriculture	Darin Nielsen	
6199		CTE - AG Vehicle Replacement	Darin Nielsen	
6300		CTE - Health Science & Technology Education	Darin Nielsen	
6400		CTE - Family & Consumer Sciences Education	Darin Nielsen	
6500		CTE - Business Education	Darin Nielsen	
6600		CTE - Trade & Technical Education	Darin Nielsen	
6700		CTE - Information Technology Education	Darin Nielsen	
6800		CTE - Technology & Engineering Education	Darin Nielsen	
6900	was6000	Career&Technical Education Prgms (CTSO, Admin etc)	Darin Nielsen	

Year 0 07/01/09 - 06/30/10
Program Numbers & Description

<u>Program</u>	<u>State</u>		<u>Program Description</u>	<u>Director</u>
<u>Number</u>	<u>Prgm No.</u>			
6901	<i>was6800</i>		Technology, Life & Careers (TLC)	Darin Nielsen
6902	<i>was6064</i>		Work Based Learning	Darin Nielsen
6903	<i>was5346</i>		Comprehensive Guidance	Darin Nielsen
7311			Title IV-A Safe & Drug Free School	Mary Kay Kirkland
7504			Title III ELA	Lynne Baty
7505			Title II Part D Education Technology Formula	Mary Kay Kirkland
7511			ESEA - Title 1 Basic Grant	Mary Kay Kirkland
7522			IDEA Preschool	Kathryn Broughton
7524			IDEA Special Ed Discretionary	Kathryn Broughton
7548	7519		ESEA CH1 - Migrant Education	Terry Jackson/Jim Wilson
7551	7524		Idea-B - Handicapped (PL 101-476)	Kathryn Broughton
7581			Prison/Institutionalized/ -Prison Instruction	Matt Webb
7626	7607		Title II, Part A, Teacher Quality	Mary Kay Kirkland
7650			McKinney-Vento Homeless ARRA	Mary Kay Kirkland
7661			MSP Stabilization Fund	Rod Cook
7662			ARRA - TITLE I	Mary Kay Kirkland
7664			ARRA - IDEA (Special Ed)	Kathryn Broughton
7667			ARRA - Preschool	Kathryn Broughton
7840			T-I Neglected & Delinquent	Terry Jackson/Matt Webb
7860			Entry Years Enhancement (EYE)	Lynne Baty
8000			Enterprise Programs - School Lunch	Kathy Hansen
8005			Summer Food Service Program, Children	Kathy Hansen
9300			Administration	Steve Laing
9600			Building Maintenance and Utilities	Jim Christensen
9670			Technology Maintenance	Preston Checketts
9671			Technology Maintenance -Special clearing	Preston Checketts
9700			Construction Program (Bond)	Jim Christensen
9999			Undistributed by Program	Ron Frandsen

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

FUND CODES

Fund Classifications

Governmental Fund Types

10 Maintenance and Operation Fund (The General Fund)

20 Special Revenue Funds

21 Student Activity Funds

23 Non K-12 Programs

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

71 Trust Fund

75 Foundation

76 Agency Fund

77 Student Activities

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	112	Bunderson
	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
	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
2800	Support Services - Central
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
- 330 Other Professional Services
- 340 Technical Services

400 Purchased Property Services

- 420 Utility Services: Water/Sewer
- 440 Repairs & Maintenance Services

500 Other Purchased Services

- 521 Property Insurance
- 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.)

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

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
891	Bus Driver Training
892	Bus Driver Physical
895	Workshops & Conventions

900 Other Uses of Financial Resources

910	Principal
931	Lease Interest
999	Revenue Accounts Only

**BESD Board Financial
Budget Report**

		2007-08	2008-09	2009-10	2010-11
	Description	Actual	Actual	Revised	Preliminary
				Estimates	Estimates
1	GENERAL FUND (M&O) FUND (10)				
2					
3	REVENUE:				
4	Local				
5	Property	7,420,595	7,250,029	8,310,784	10,262,710
6	Tuitions/Trans	126,272	195,387	130,000	130,000
7	Inv Earnings	755,311	382,187	175,000	175,000
8	Indir. Costs-SL	711,507	730,948	750,000	760,000
9	Rental Fees	122,693	118,536	125,507	125,000
10	Other	418,887	778,691	1,635,000	915,000
11	State	50,856,219	49,181,352	47,586,224	45,765,334
12	Federal	3,640,649	8,421,953	6,300,000	4,510,000
13	Misc./ Fund Bal				
14	TOTAL M & O				
15	REVENUE	64,052,133	67,059,083	65,012,515	62,643,044
16	Beg Balance	824,283	464,820	55,478	216,098
17	Less:				
18	Ending Balance	464,820	55,478	216,098	7,514
19	TOTAL M & O FUNDS				
20	available	64,411,596	67,468,425	64,851,895	62,851,628
21					
22	EXPENDITURES:				
23	Instruction (1000)				
24	Salaries	27,060,881	28,368,491	27,160,923	26,738,384
25	Benefits	11,636,951	11,237,585	11,652,204	12,320,510
26	Purchased Serv.	707,382	1,170,851	712,000	670,000
27	Supplies/Texbooks	2,115,651	2,469,360	1,150,000	1,115,045
28	Equip/ETI/Prog	999,402	683,335	1,975,000	650,000
29	Other	678,848	691,749	500,000	500,000
30	Total	43,199,115	44,621,371	43,150,127	41,993,939
31					
32	Student Services (2100)				
33	Salaries	1,651,929	1,671,357	1,536,146	1,563,798
34	Benefits	664,351	674,984	646,100	703,417
35	Other	19,311	20,802	15,900	15,900
36	Total	2,335,591	2,367,143	2,198,146	2,283,115
37					

**BESD Board Financial
Budget Report**

		2007-08	2008-09	2009-10	2010-11
	Description	Actual	Actual	Revised	Preliminary
				Estimates	Estimates
38	Instructional Staff (2200)				
39	Salaries	854,424	938,791	870,139	875,802
40	Benefits	321,673	341,981	363,700	361,067
41	Other	135,731	153,533	141,550	141,550
42	Total	1,311,828	1,434,305	1,375,389	1,378,419
43	District Administration (2300)				
44	Salaries	295,064	310,458	217,233	230,000
45	Benefits	158,998	158,831	164,627	156,831
46	Purch Services	63,885	66,111	45,000	45,000
47	Liability Insurance	130,216	116,152	150,000	150,000
48	Supplies	56,527	34,606	30,000	30,000
49	Other	15,075	16,395	10,000	5,000
50	Total	719,765	702,553	616,860	616,831
51	School Administration (2400)				
52	Salaries	2,789,076	2,973,799	2,757,500	2,607,500
53	Benefits	1,150,904	1,198,960	1,200,100	1,233,331
54	Prof Serv/Travel	55,091	66,940	60,000	60,000
55	Other	38,201	21,031	35,000	25,000
56	Total	4,033,272	4,260,730	4,052,600	3,925,831
57					
58	Business & Support (2500)				
59	Salaries	354,515	378,966	469,820	455,000
60	Benefits	142,092	150,412	185,900	196,789
61	Data Processing	21,610	14,876	15,000	15,000
62	Other	28,811	67,105	54,000	54,000
63	Total	547,028	611,359	724,720	720,789
64					
65	Operation & Maintenance (2600)				
66	Salaries	2,809,279	3,087,527	2,943,000	2,905,974
67	Benefits	1,284,444	1,361,211	1,318,000	1,398,152
68	Electricity	605,211	641,447	695,000	800,000
69	Purchased Service	280,020	354,190	360,000	350,000
70	Telephone	210,856	213,398	250,000	215,000
71	Natural Gas	498,162	570,369	600,000	640,000
72	Prop Insurance	203,134	222,146	250,000	239,048
73	Repair	283,618	251,966	275,000	275,000
74	Supplies	511,734	584,043	669,051	695,528
75	Other	79,223	2,912	105,000	5,000
76	Transfer F-32	0	0		
77	Total	6,765,681	7,289,209	7,465,051	7,523,702

**BESD Board Financial
Budget Report**

		2007-08	2008-09	2009-10	2010-11
	Description	Actual	Actual	Revised	Preliminary
				Estimates	Estimates
78	Transportation (2700)				
79	Salaries	1,851,413	2,032,796	2,006,583	2,002,702
80	Benefits	691,774	721,501	727,820	731,800
81	Purch Serv	193,660	214,115	198,764	206,500
82	Fuel	599,023	444,697	480,000	480,000
83	Supplies	275,917	283,106	295,344	297,000
84	Other/Veh Charges	40,950	43,584	41,000	41,000
85	Total	3,652,737	3,739,799	3,749,511	3,759,002
86	Total Expenditures	62,565,017	65,026,469	63,332,404	62,201,628
87	Interfund Trans	231,475	400,000	850,000	650,000
88	Change Desig Fund Ba	1,265,104	2,041,956	669,491	0
89	Undist Reserv Add	350,000	0		
90	TOTAL EXPENDITURERS	0	0		
91	M & O	64,411,596	67,468,425	64,851,895	62,851,628
92	School Activity Fund (21)				
93					
94	REVENUE:				
95	School Deposits	3,451,373	2,993,436	3,431,000	3,320,000
96		0	0		
97	Other				0
98	Total Revenue	3,451,373	2,993,436	3,431,000	3,320,000
99					
100	EXPENDITURES:				
101	Supplies	1,279,079	1,149,828	1,300,000	1,200,000
102	Other	1,968,348	1,750,936	2,131,000	2,120,000
103	Desig/Other				
104	Total Expenditures				
105	School Activity	3,247,427	2,900,764	3,431,000	3,320,000
106	NON K-12 PROGRAMS FUND (23)				
107					
108	REVENUE:				
109	Property Tax	1,347,904	1,327,918	1,352,000	1,407,000
110	Bear River Natatorium	40,350	48,764	45,000	45,000
111	Box Elder Natatorium	71,670	77,807	75,000	75,000
112	Local Sources	295,500	324,839	429,000	292,000
113	State Sources	812,317	880,878	1,009,428	825,000
114	Federal Sources	219,607	247,181	310,000	250,000
115	Transf. In Other Fun	315,622	0	350,000	350,000
116	Total Revenues	3,102,970	2,907,387	3,570,428	3,244,000
117	Beg. Balance	283,115	300,667	264,121	283,649
118	Less:				
119	Ending Balance	300,667	264,121	283,649	77,609
120	Non-K-12 Programs				

**BESD Board Financial
Budget Report**

		2007-08	2008-09	2009-10	2010-11
	Description	Actual	Actual	Revised	Preliminary
				Estimates	Estimates
121	Funds available	3,085,418	2,943,933	3,550,900	3,450,040
122	EXPENDITURES:				
123	Noninstructional (3200)				
124	Salary	1,016,744	987,201	1,092,500	1,090,000
125	Benefits	355,437	369,144	433,800	433,800
126	Purchased Services	20,932	9,794	58,500	58,500
127	Other	105,444	100,721	319,000	319,000
128	Total	1,498,557	1,466,860	1,903,800	1,901,300
129	Community Services (3300)				
130	Salary	958,121	898,521	1,070,500	1,056,740
131	Benefits	194,634	191,950	221,100	219,000
132	Purchased Serv	151,516	148,763	158,500	123,000
133	Supplies/Util	156,568	146,744	151,000	110,000
134	Property	81,465	5,466	8,000	5,000
135	Other Objects	44,557	32,416	38,000	35,000
136	Desig. Fund Bal	0	53,213		
137	Total	1,586,861	1,477,073	1,647,100	1,548,740
138	TOTAL EXPENDIURES				
139	NON K-12 FUND	3,085,418	2,943,933	3,550,900	3,450,040
140	DEBT SERVICE FUND (31)				
141					
142	REVENUE:				
143	Property Tax	0	5,458,080	7,050,000	1,500,000
144	Interest			18,000	10,000
145	Bonds	0	0		
146	Total	0	0		0
147	Begining Bal	0	0	5,458,080	4,741,216
148	LESS:	0	0		
149	Ending Balance	0	5,458,080	4,741,216	254,082
150	Funds Available	0	0	7,784,864	5,997,134
151	EXPENDITURE:				
152	Refund of Bonds		0	7,784,864	5,997,134
153	Bond Debt	0	0		
154	Other Uses	0	0		
155	Total	0	0	7,784,864	5,997,134

**BESD Board Financial
Budget Report**

		2007-08	2008-09	2009-10	2010-11
	Description	Actual	Actual	Revised	Preliminary
				Estimates	Estimates
156	CAPITAL OUTLAY FUND (32)				
157					
158	REVENUE:				
159	Property Tax	8,209,960	7,889,397	8,732,165	6,280,000
160	Interest	457,276	501,506	230,000	170,000
161	Other	98,564	78,546	80,000	110,000
162	State	1,990,414	463,131	2,893,908	2,100,000
163	Federal	0	0	0	0
164	Ins./Prop.Recry	64,324		0	
165	Total Revenue	10,820,538	8,932,580	11,936,073	8,660,000
166	Bond Proceedes		25,597,277	31,006,245	10,000,000
167	Other Sources	5,926	543,950	55,000	15,000
168	Desig. Fund Bal				
169	TOTAL REVENUE CAPITAL				
170	OUTLAY	10,826,464	35,073,807	42,997,318	18,675,000
171	Beg. Balance	4,816,073	6,689,842	4,836,417	5,640,375
172	Less:				
173	Ending Balance	6,689,841	4,836,417	5,640,375	235,375
174	Capital Outlay Funds				
175	available	8,952,696	36,927,232	42,193,360	24,080,000
176	EXPENDITURES:				
177	Oper/Maint	1	0		
178	10% and Other	0			
179	Purchased Services	511,174	29,954	2,500,000	1,300,000
180	Software	9,206	13,404	15,000	15,000
181	Land Improvement	0	0	10,000	100,000
182	Perry Payment	1,815,514	1,660,650	1,770,000	1,770,000
183	Buildings/ 5 yr	563,154	647,341	215,000	350,000
184	Vehicles	604,746	1,299,630	243,360	1,180,000
185	Furniture/Equip	446,297	396,217	1,550,000	1,435,000
186	Other Objects	2,916	268,977	80,000	250,000
187	Vehicle charges	0	0	0	0
188	Total Capital		4,316,173	6,383,360	6,400,000
189	Other Const		1,323,795	500,000	10,000,000
190	High School Serv.		2,899,327	2,000,000	1,000,000
191	High School Const.		24,216,392	25,100,000	9,000,000
192	Prop Purchase		2,394,416	400,000	400,000
193	High School FFE		90,777	810,000	600,000
194	Total Construction	3,953,008	30,924,707	28,810,000	21,000,000
195	Desig. F Bal	4,542,093	1,686,352	7,000,000	-3,320,000
196	Budget Cuts	457,594			
197	10% Basic/M&O	1			
198	TOTAL EXPENDITURES CAPITAL				

**BESD Board Financial
Budget Report**

		2007-08	2008-09	2009-10	2010-11
	Description	Actual	Actual	Revised	Preliminary
				Estimates	Estimates
199	OUTLAY	8,952,696	36,927,232	42,193,360	24,080,000
200	SCHOOL FOOD SERVICE FUND (49)				
201					
202	REVENUE:				
203	Lunch Sales	1,410,528	1,458,205	1,494,012	1,601,000
204	Other Local	39,037	15,138	8,600	15,400
205	State	540,075	568,559	555,000	545,000
206	Federal	1,614,400	1,730,408	1,796,000	1,720,000
207	Other	-25,345	369,223	500,000	300,000
208	TOTAL REVENUE SCHOOL				
209	FOODS	3,578,695	4,141,533	4,353,612	4,181,400
210	Beg. Balance	782,577	500,892	360,128	325,086
211	Less:				
212	Ending Balance	500,892	360,128	325,086	221,728
213	School Food Service Funds				
214	available	3,860,380	4,282,297	4,388,654	4,284,758
215	EXPENDITURES:				
216	Salaries	1,385,052	1,583,952	1,668,805	1,506,143
217	Benefits	470,454	535,105	552,349	568,615
218	Food/Supplies	1,751,202	1,922,070	1,960,000	1,975,000
219	Equipment	51,603	33,220	10,000	30,000
220	Other Costs	47,155	57,011	197,500	205,000
221	Dir/Indirect Costs	154,914	150,939	0	
222	TOTAL EXPENDITURES SCHOOL				
223	FOODS	3,860,380	4,282,297	4,388,654	4,284,758
224	Foundation Fund (75)				
225					
226	REVENUE:				
227	Total Revenue	93,953	65,099	61,000	61,000
228	Available Revenue	93,953	65,099	61,000	61,000
229	EXPENDITURE:				
230	Expenses	74,025	54,343	61,000	61,000
231	Changes/Desg Fund Ba	0	0		
232	TOTAL EXPENDITURE	74,025	54,343	61,000	61,000

BESD Board Financial
Budget Report

		2007-08	2008-09	2009-10	2010-11
	Description	Actual	Actual	Revised	Preliminary
				Estimates	Estimates
233	Agency Fund (76)				
234					
235	REVENUE:				
236	Agent Services	71,219	113,918	111,000	110,000
237	State	211,673	9,879	20,000	25,000
238	Federal	755,983	505,689	525,000	550,000
239	Other	20,400	0		
240	TOTAL REVENUE/BB				
241	AGENCY FUND	1,059,275	629,486	656,000	685,000
242	EXPENDITURE:				
243	Instruction	1,065,568	522,082	250,000	250,000
244	NUCC	120,245	128,692	150,000	140,000
245	Other	0	1,656	256,000	295,000
246	Changes/Desg Fund Ba	0	0		
247	TOTAL EXPENDITURES				
248	AGENCY FUND	1,185,813	652,430	656,000	685,000
249					
250					
251			SUMMARY		
252					
253	GRAND TOTAL FUNDS AVAILABLE				
254	ALL FUNDS	84,914,691	115,309,908	126,917,673	104,729,560
255	GRAND TOTAL EXPENDITURE				
256	ALL FUNDS	84,817,355	115,229,424	126,917,673	104,729,560