

# Box Elder School District

960 South Main  
Brigham City, Utah

Revised Budget  
2012-2013

&

Tentative Budget  
2013-2014

June 2013

Prepared May 17, 2013

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Box Elder School District  
Budget Revision June 2012-13  
Preliminary Adoption 2013-2014

**Introductory Section**

***BOARD OF EDUCATION***

Bryan Smith	President
Lynn Capener	Vice-President
Connie Archibald	Member
Karen Cronin	Member
James Fuller	Member
Nancy Kennedy	Member
Heather Young	Member

***ADMINISTRATION***

Ronald Wolff	Superintendent
Terry Jackson	Assistant Superintendent Personnel
Mary Kay Kirkland	Assistant Superintendent Curriculum
Rodney Cook	Business Administrator
Darin Nielson	Director Testing
James Christensen	Director Facilities Management
Kim Lynch	Coordinator Student Services
Alan Shakespeare	Coordinator Technology
Darrell Eddington	Secondary Curriculum Specialist & Applied Technology
Jean Cannon	Supervisor Transportation
Kathy Gifford	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
31	Debt Service (Bond)
32	Capital Outlay (Capital Projects)
49	School Lunch
50	Municipal Building Fund

Other Funds included in the budget are as follows:

(Primarily Fiduciary Funds)

75	Foundation Fund
76	Agency Fund

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

## Budget Development

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

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

## Revenue

Box Elder School District receives 52% of its total revenues from the state, 40% from local taxes and fees, 8% from the Federal Government. (2012 audited figures) (See Exhibit I)

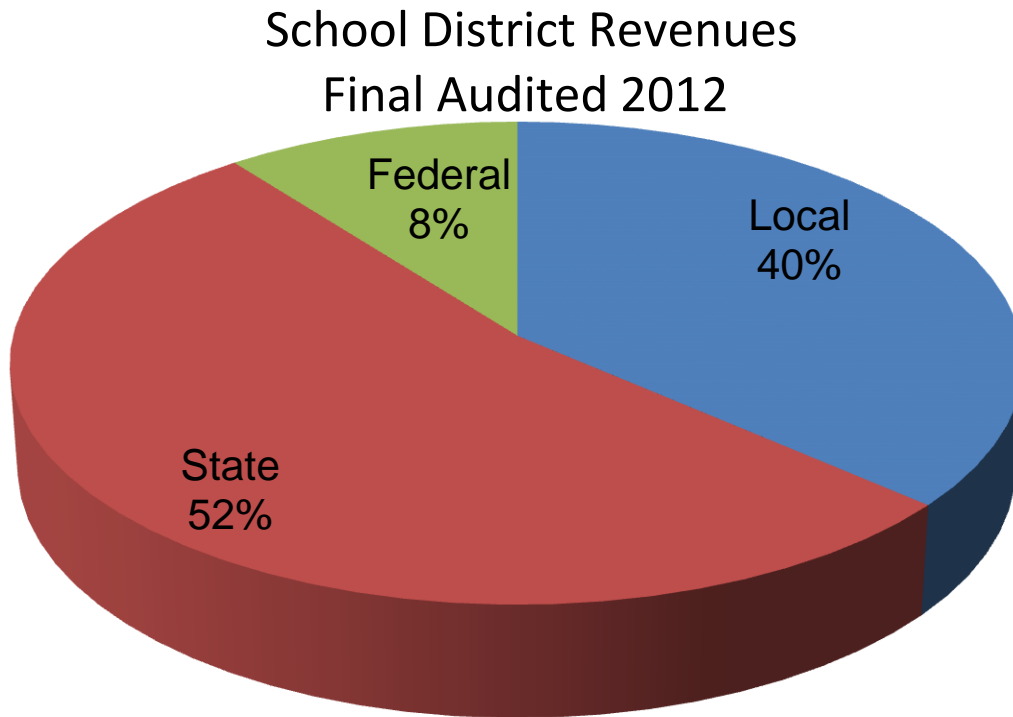


Exhibit I

The state allocation will be \$2,899 per weighted pupil unit for the 2013-14 school years. Allocations from other sources are typically restricted in use for specific programs. Projected interest earnings will be budgeted at 1% for this school year.

## Expenditures

Expenditures are largely committed to human resources for instruction and support in education. Salaries make up 44.25% of total spending, benefits 18.6%, supplies 8.57%, purchased services 17.6%, property 3.64%, and other including debt 7.34% . (See Exhibit II)

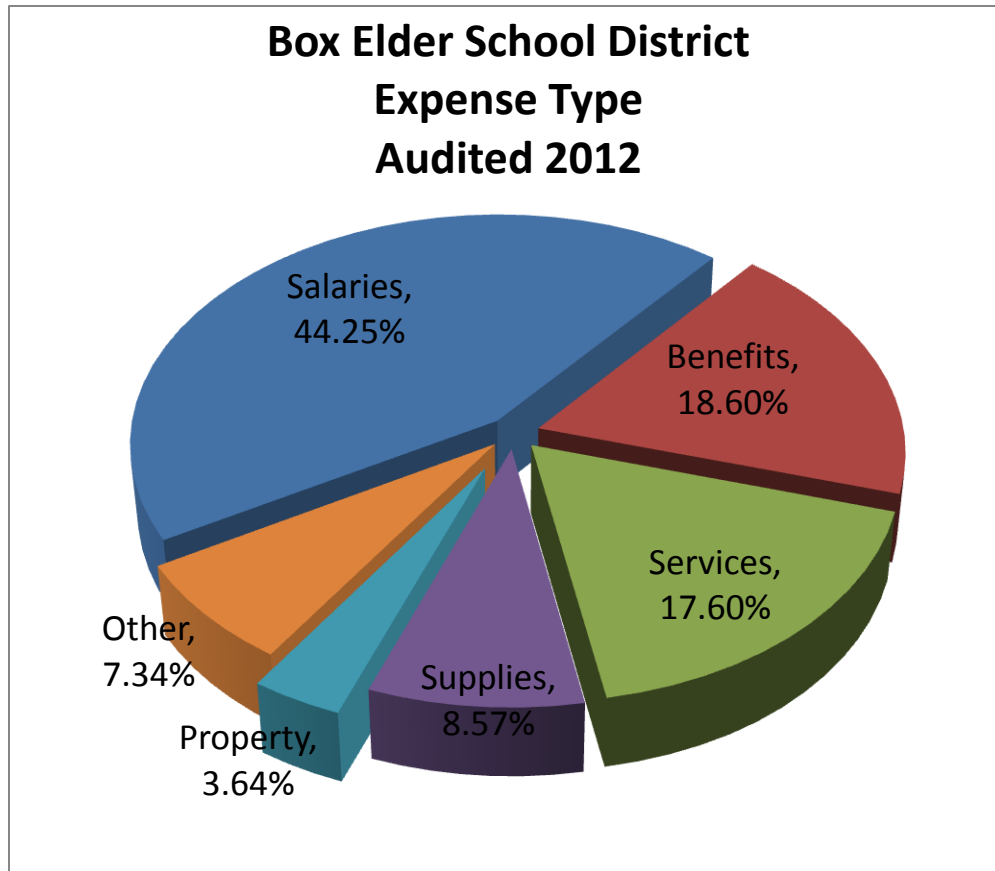


Exhibit II

These numbers include the one time expenditures for Box Elder Middle Gymnasium, along with Fielding and Snowville buildings which 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 Restricted Fund Balances because they have been earmarked and restricted for future use for the specific programs and cannot be spent for general education. Committed Fund Balances are funds set aside by the board for designated purposes and Assigned Fund Balances are funds set aside by management for restricted purposes.

### Fund Balance and Retained Earnings

The Unassigned Fund Balance refers to the balance in the fund after receiving all revenue and paying out expenditures. This balance is typically reallocated as needed to emergency 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 \$29.9 million dollars in equalization money this year, \$5.53 million of which is local taxes. The district's enrollment has decreased from 11,400 students in the mid 1990's, to 10,500 in 2003; rebounding with a fall enrollment of 11,271 (October 1, 2012). The budget for 2014 was built on 10,315 Weighted Pupil Units (WPU) with a decrease of 239 students as a result of a public charter school opening in the fall of 2012. (Kindergarten students are counted at .55 of one WPU.)\*\*These estimates all come from the Minimum School State Estimate Book March 2013.

## Property Taxes

The budget was built on a valuation of \$3.376 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 2013 was .008725 or \$8.725 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 \$479.88 in property taxes for schools. It is currently estimated that .001691 or \$1.691 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 which allowed the district to bond for 56 million dollars for the remodel of the Bear River and Box Elder High Schools and 14 million dollars for growth accommodation of elementary students. All of the 56 million dollars was spent on the high school remodels by June 30, 2011 plus about 6 million in regular capital funds. Garland Elementary School was completed in August 2011 at a total cost of 9.3 million dollars and the Fielding Elementary School was completed in August 2012 at a cost of 9.273 million dollars. Also completed in the fall of 2012 was the Box Elder Middle School Gymnasium at a cost of 5.137 million. Snowville Elementary School was replaced at a cost of 2.087 million and was completed in December 2012. Included in the Capital Outlay Fund budget is revenue for ongoing building maintenance, bus, computer and other equipment replacement.



## Utah Legislative Highlights

The economy has forced the legislature to cut budget allotments for schools in 2010, 2011, and 2012. In 2013 growth was funded and a slight increase provided to cover an actuarial increase in the retirement rate of 1.7%. In 2012 and 2013 one time money was allocated by the board to cover the three school days that had been cut to save money. One time money has been budgeted into 2014 again to cover those three days and costs of steps and lanes for employees. The following are major estimated increases or decreases to Box Elder School District general fund

- 2011 law passed to consolidate tax levies in the general fund starting 2013
- WPU reimbursement increase to \$2,899
- Special Education overall increase \$94,494
- State CTE with a small increase of \$94,057
- The net overall change in state funding appears to be only about \$223,000 because of the estimated loss of students as a result of the opening of a charter school in the district
- Staffing has been and will continue to be adjusted to compensate for the loss of money because of fewer students.

## Federal Revenue

With sequestration the federal revenues are expected to decline between 5 and 11 % in the 2013-2014 fiscal year. The effected programs have already begun to make budget cuts to accommodate these decreases they are budgeted as revenue and expense reductions 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 uses Box Elder School District as the official name.

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

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

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

The district serves a general population of 43,400 in 5723 square miles. The district consists of twenty two schools. The enrollment is 11,273 (fall of 2012). The five largest taxpayers in Box Elder County are:

- (1) Ruby River Pipeline
- (2) Proctor and Gamble
- (3) PacifiCorp
- (4) Malt-O-Meal
- (5) OEA/Autoliv

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

The district has two main fund categories: Governmental and Fiduciary Funds. Governmental Funds are the usual governmental services financed by taxes, including state and federal aid. Fiduciary Funds are 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

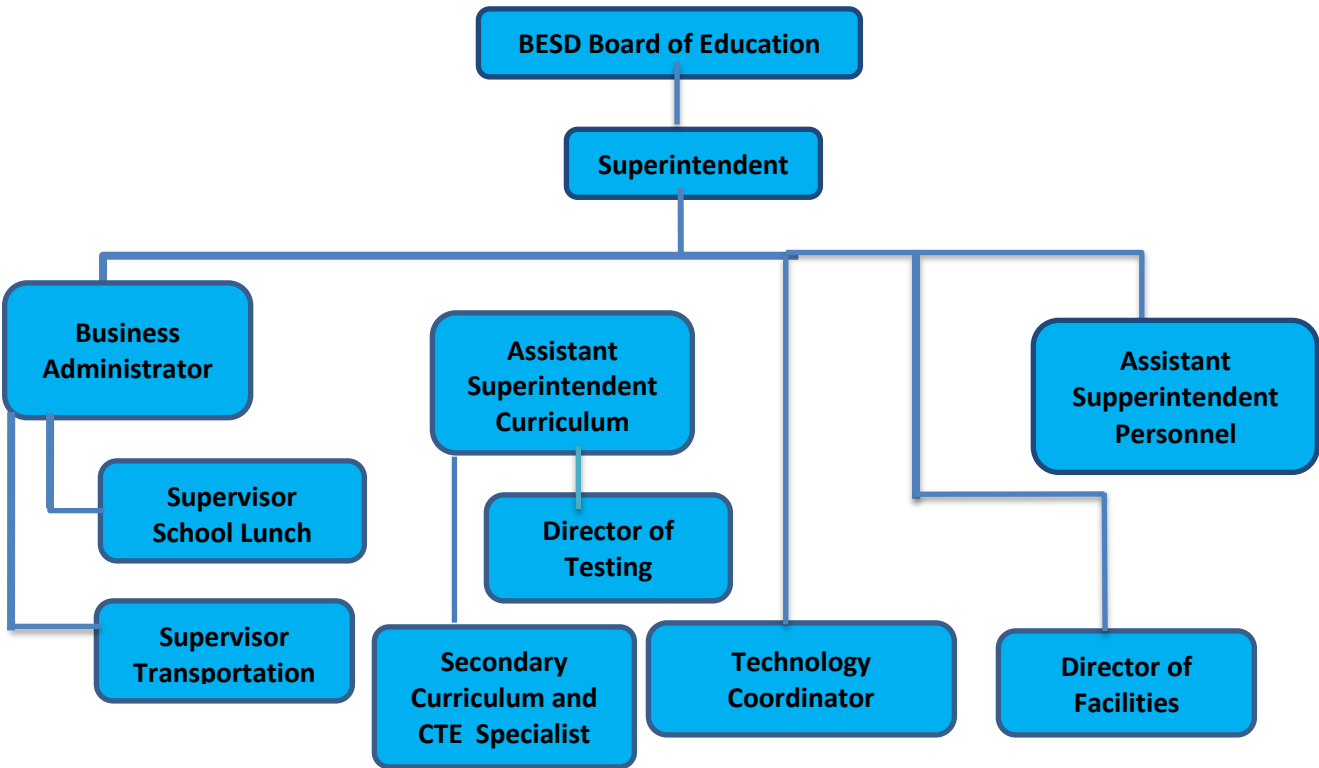


Exhibit III

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 emergency reserve which equates to 3.3% of the 2014 proposed General Fund Budget.)

2. The board may appropriate all or a part of the emergency reserve made to any expenditure classification in the maintenance and operation budget by written resolution adopted by a majority vote of the board setting forth the reasons for the appropriation. The board shall file a copy of the resolution with the Utah State Board of Education and the Utah State Auditor.
3. The board may not use emergency reserves in the negotiation or settlement of contract salaries for school district employees.

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

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

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

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

#### **53A-19-107. Emergency Expenditures**

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

### **53A-19-108. Monthly Budget Reports**

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

## **II. BUDGET DEVELOPMENT AND ADMINISTRATION POLICIES**

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

### **A. Operating Budget Policies**

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

### **B. Capital Improvement Budget Policies**

- The district will develop and administer a multi-year plan for capital improvements.
- The district will budget for major capital projects in accordance with the priorities of the Board of Education.
- The district will coordinate development of the capital improvement budget with development of the operating budget. Future operating costs associated with new capital improvements will be projected and included in operating budgets.
- The district will maintain all assets at a level adequate to protect the district's capital investment and to minimize future maintenance and replacement costs.

- The district will identify the estimated costs and potential funding sources for each capital project proposal before it is submitted to the board for approval.
- The district will restrict any new or replacement construction to be consistent with state guidelines for school building utilization.
- The district will determine the least costly financing method for all new projects.

#### **C. Debt Management Policies**

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

#### **D. Revenue Estimation Policies**

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

#### **E. Fund Balance and Reserve Policy**

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

#### **F. Accounting, Auditing, and Financial Reporting Policies**

- The accounting system will report financial information, on a basis consistent with General Accepted Accounting Principles, as established by the Governmental Accounting Standards Board.
- Regular monthly and annual financial reports will present a summary of financial activity by fund.

- An independent certified public accounting firm will be selected by the Board of Education and will perform an annual audit, and will publicly issue their opinion on the district's financial statement.

## **G. Control Procedures**

- While there is no known fraud prevention guarantee; the following procedures reviewed 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 Business Administrator are the only ones with the password for printing checks.
  7. The checks are cleared through bank reconciliation by the Business Administrator monthly as part of the bank reconciliation.
  8. All accounts payable voided checks are done by the Payroll Clerk.
- Standard district receipting procedures include the following:
  1. All receipts are received and listed by the Receptionist.
  2. Deposit slips are prepared by the Purchasing Clerk.
  3. The money is then deposited by the Accounts Payable Clerk at least twice weekly.
  4. The Purchasing Clerk reviews, balances, and enters the receipts on the books.
  5. The Business Administrator receives the list of checks and cash from the Receptionist and the receipt for the deposit from the Accounts Payable Clerk, which are compared for consistency.
  6. The bank statements come to the Business Administrator who reconciles the statements with the general ledger by the fifteenth of the month.
- Payroll and Personnel procedures:
  1. All payroll additions and changes come from the personnel office on a form signed by the Assistant Superintendent Personnel.
  2. Annually a list of all employees by program is sent to the directors who are asked to review it carefully and sign it and return it to the payroll office. Any questions about personnel are resolved promptly.
  3. Undeliverable W-2's are reviewed by the personnel office, the employee is contacted and corrections are made so they can be sent to the employee.



4. Annually an audit confirmation sheet is sent to all full time employees detailing pay, benefits, and leave balances. They check for accuracy, sign and return to the personnel office.
  5. All pay vouchers and electronic time requests are signed or electronically approved by the Principal, then the Program Director.
  6. Payroll vouchers and electronic time requests are reviewed by Payroll Clerk for accuracy, overtime, and hours worked compared to hours allowed per week.
  7. All substitute vouchers are electronically matched to leave requested for teachers or employee they worked for. All payroll payments are direct deposit (ACH) through the main account which is reconciled by the Business Administrator.
- General procedures:
    1. Bank transfers can only be done by the Payroll Clerk and require an approving signature by the Business Administrator.
    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 audits 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 finance department. New program budgets or expansions of program budgets require Board approval.

## **BUDGET CALENDAR – FY 2013**

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.

04/12- 04/30/13	Budget Meetings with directors Final 2013 projected 2014
05/01/13	Completed budget requests due to business office
05/10/13	Administrative review of proposed budget complete
05/17/13	Preliminary Proposed Budget completed
05/24/13	Preliminary Proposed Budget sent to the board
05/24/13	Proposed Budget on file for public inspection
06/12/13	Budget Hearing, tentatively approve new budget and revise old budget
07/01/13	Implement FY 2014 budget
08/14/13	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, furniture and supplies directly related to instruction are examples of the type of expenditures that are included.

**Student Services (2100)** - This function encompasses those activities related to promoting and improving student well-being. The costs necessary to manage and provide health and nursing

services are identified with this function. It includes providing health services which are not part of direct instruction. This function also includes assessing and testing pupils with respect to career and educational opportunities, and helping them establish realistic goals. The costs of counseling, testing for speech and hearing and special needs assessment are included in this category.

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

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

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

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

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

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

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

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

**Community Services and Building Rental (3300)** - This function covers the activities concerned with the management of and coordination of the natatoriums, community recreation services, and building rentals. This function will move into the general fund as a result of a 2011 law passed by the legislature consolidating several tax levies in the 2012-13 year..

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

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

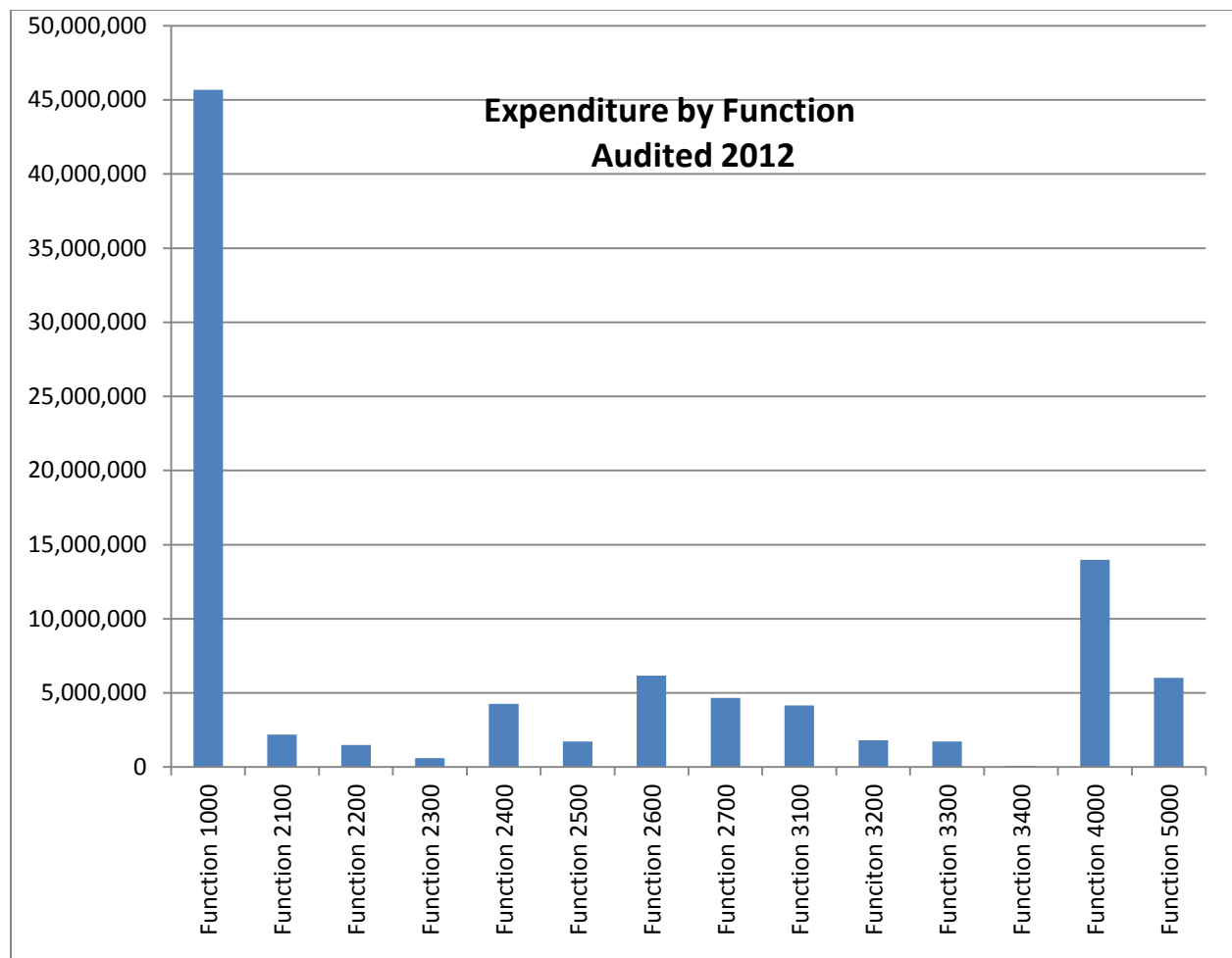


Exhibit IV

# Financial Section

The financial section is made up of the following:

- Summary of Budgets (All Governmental Funds)
- General Fund with Expenditures by Function Yearly Comparison
- General Fund with Expenditures by Object Yearly Comparison
- General Fund Major Revenue Sources
- General Fund Major Expenditures by Function
- Special Revenue Funds Revenue and Expenditure
- School Activity Fund Budget Revenue and Expenditure by Function
- 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 School Board Report format. It includes columns showing 2009-2010 actual, 2010-2011 actual, 2011-12 actual, with 2012-13 revised and 2013-14 preliminary budgets. The School Board will be asked to approve both the revised budget for 2012-2013 and the preliminary for 2013-2014 at the budget hearing on June 12, 2013. Tax levies will be established through board approval on July 10, 2013 or August 14, 2013 at board meeting.
  - The School Board levy requested for the reading program is included in the 2009-2014 budgets inclusive.
  - 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.
  - All benefit and pay cost increases are included with Health and Accident costs budgeted to be passed on to the employees
  - Increased one-time and program expenditures have been added in the budget amounts.
  - Budgeted revenues have been built in with corresponding expenditures.
  - State revenue has been estimated using the best information available as of the end of April 2013 from state estimates.

## Financial Section

Box Elder School District

### Summary of Budgets - All Governmental Fund Types

Fiscal Year 2013-14 Budget

	Total All Governmental Funds	General  Fund	Fund 21,23&49 Special Revenue Fund	Fd 32&40&31 Capital & Debt Service Funds
Revenues:				
Property taxes	30,190,582	15,290,582	0	14,900,000
Interest on investments	291,500	180,000	1,500	110,000
Sale of Food	1,325,000	0	1,325,000	0
Other local revenue	6,606,000	2,020,000	4,286,000	300,000
State of Utah	47,426,984	45,684,584	1,727,400	15,000
Federal government/Other	6,454,000	3,954,000	2,475,000	25,000
Total Revenues	92,294,066	67,129,166	9,814,900	15,350,000
Expenditures and Encumbrances:				
Instruction	48,437,597	44,837,597	3,600,000	
Counseling and child accounting	2,223,898	2,223,898		
Media services and educational supervision	1,462,956	1,462,956		
General district administration	627,784	627,784		
General school administration	4,318,728	4,318,728		
Accounting and purchasing services	1,592,072	1,592,072		
Operation and maintenance of school buildings	6,753,007	6,753,007		
Student transportation	4,606,392	4,606,392		
Personnel and information systems	0			
Child Nutrition Services	4,229,594		4,229,594	
Community services and building rentals	3,831,701	1,964,527	1,867,174	
Capital Outlay	9,215,000			9,215,000
Debt Service	6,815,000			6,815,000
Total Expenditures and Encumbrances	94,113,729	68,386,961	9,696,768	16,030,000
Net Total Expenditures and Encumbrances	(1,819,663)	(1,257,795)	118,132	(680,000)
Other Financing Sources (Uses)				
Bond sale proceeds				0
Other financing sources	4,495,000	1,295,000	0	3,200,000
Operating Transfer In/Out & (Uses)	(200,000)	(200,000)		
Total Sources (Uses)	4,295,000	1,095,000	0	3,200,000
Excess (deficiency) of revenue and other sources (uses) over expenditures	2,475,337	(162,795)	118,132	2,520,000
Fund Balances Unreserved & Undesignated - July 1	\$ 32,089,040	\$ 688,371	\$ 1,262,753	\$ 30,137,916
Fund Balances Unreserved & Undesignated - June 30	\$ 34,564,377	\$ 525,576	\$ 1,380,885	\$ 32,657,916

## Financial Section

Box Elder School District

### General Fund (Fund 10)

For Fiscal Year 2013-14 With Comparative Information for Years 2009-10 Through 2011-12

#### Fund Expenditures by Function

	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-2013 Revised	2013-14 Preliminary
	Excludes F 23	Excludes F 23	Excludes F 23	Includes F 23	Includes F 23
Revenues:					
Property taxes	8,256,100	11,017,043	10,815,796	15,637,194	15,290,582
Interest on investments	141,528	92,703	176,956	180,000	180,000
Other local revenue	1,475,736	1,467,816	1,873,545	1,910,000	2,020,000
State of Utah	45,496,299	44,549,597	44,263,759	45,636,158	45,684,584
Federal government	7,117,781	6,992,501	5,091,353	4,308,000	3,954,000
Total Revenues	62,487,444	64,119,660	62,221,409	67,671,352	67,129,166
Expenditures and Encumbrances:					
Instruction	42,058,786	42,593,318	42,639,652	44,503,277	44,837,597
Counseling and child accounting	2,163,938	2,066,575	2,181,834	2,211,129	2,223,898
Media services and educational supervision	1,399,847	1,390,247	1,493,782	1,423,050	1,462,956
General district administration	610,408	575,323	600,741	592,157	627,784
General school administration	4,149,308	4,120,512	4,262,246	4,176,442	4,318,728
Accounting and purchasing services	1,638,454	1,692,913	1,730,253	1,839,397	1,592,072
Operation and maintenance of school buildings	5,984,720	6,023,516	6,172,217	6,651,582	6,753,007
Student transportation	3,686,650	4,252,905	4,664,000	4,667,074	4,606,392
Community Services				1,763,939	1,964,527
Total Expenditures and Encumbrances	61,692,111	62,715,309	63,744,725	67,828,047	68,386,961
Excess (deficiency) of revenues and other sources (uses) over expenditures	795,333	1,404,351	(1,523,316)	(156,695)	(1,257,795)
Other financing uses	(287,333)	(1,146,657)		(750,000)	(200,000)
Other financing sources			750,000	850,000	1,295,000
Other changes in reserved and designated fund balances	0	0	697,210		
Fund Balances Unreserved & Undesignated - July 1	\$ 55,478	\$ 563,478	\$ 821,172	\$ 745,066	\$ 688,371
Fund Balances Unreserved & Undesignated - June 30	\$ 563,478	\$ 821,172	\$ 745,066	\$ 688,371	\$ 525,576

## Financial Section

Box Elder School District

### General Fund (M & O Fund 10)

For Fiscal Year 2013-14 With Comparative Information for Years 2009-10 Through 2011-12

### Fund Expenditures by Object

	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Preliminary	2013-14 Preliminary
<b>Revenues:</b>					
Property taxes	8,256,100	11,017,043	10,815,796	15,637,194	15,290,582
Interest on investments	141,528	92,703	176,956	180,000	180,000
Other local revenue	1,475,736	1,467,816	1,873,545	1,910,000	2,020,000
State of Utah	45,496,299	44,549,597	44,263,759	45,636,158	45,684,584
Federal government	7,117,781	6,992,501	5,091,353	4,308,000	3,954,000
<b>Total Revenues</b>	<b>62,487,444</b>	<b>64,119,660</b>	<b>62,221,409</b>	<b>67,671,352</b>	<b>67,129,166</b>
<b>Expenditures and Encumbrances:</b>					
Salaries	37,816,085	38,103,616	38,106,447	39,889,561	40,333,733
Employee benefits	15,920,027	15,831,795	16,429,965	16,982,678	17,523,351
Contract services - professional & education:	522,171	942,079	1,356,411	2,201,798	2,138,000
Maintenance & repairs (Other)	578,322	479,606	605,685	574,126	470,000
Field trips, insurance, phone & travel	1,255,479	1,262,463	1,390,792	1,662,658	1,794,007
Supplies, textbooks & utilities	3,832,853	4,340,953	4,000,405	4,541,446	4,409,827
Equipment	1,000,073	1,318,967	1,363,582	1,289,791	989,043
Other	767,101	435,830	491,438	685,989	729,000
<b>Total Expenditures and Encumbrances</b>	<b>61,692,111</b>	<b>62,715,309</b>	<b>63,744,725</b>	<b>67,828,047</b>	<b>68,386,961</b>
Excess (deficiency) of revenues and other sources (uses) over expenditures	795,333	1,404,351	(1,523,316)	(156,695)	(1,257,795)
Other financing uses	(287,333)	(1,146,657)			
Other financing sources			750,000	850,000	1,295,000
Other changes in reserved and designated fund bala	0	0	697,210	(750,000)	(200,000)
<b>Fund Balances Unreserved &amp; Undesignated - July 1</b>	<b>\$ 55,478</b>	<b>\$ 563,478</b>	<b>\$ 821,172</b>	<b>\$ 745,066</b>	<b>\$ 688,371</b>
<b>Fund Balances Unreserved &amp; Undesignated - June 30</b>	<b>\$ 563,478</b>	<b>\$ 821,172</b>	<b>\$ 745,066</b>	<b>\$ 688,371</b>	<b>\$ 525,576</b>



## Financial Section

Box Elder School District  
**General Fund - Major Revenue Sources**  
 Fiscal Year 2013-14 Budget

	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Revised	2013-14 Preliminary
<hr/>					
REVENUES:				Includes	Includes
Local Sources				F 23	F 23
Property taxes	8,256,100	11,017,043	10,815,796	15,637,194	15,290,582
Interest on investments	141,528	92,703	176,956	180,000	180,000
Other local revenue	1,475,736	1,467,816	1,873,545	1,910,000	2,020,000
Total Local Sources	9,873,364	12,577,562	12,866,297	17,727,194	17,490,582
<hr/>					
State Sources					
Regular Basic School Programs:					
Regular School Program K-12	22,829,125	22,295,466	24,120,441	24,528,352	24,489,726
NEC EX Small Schools	533,390	522,121	621,387	658,528	700,343
Professional Staff Costs	2,491,804	2,561,288	2,823,265	2,860,379	2,890,390
Adm Costs/Foreign Exchange Students	0	0	-36,691	11,368	11,596
Restricted Basic School Program					
Special Education - Regular Program	3,183,680	3,223,672	3,247,886	3,266,639	3,361,133
Special Education - Self Contained	598,838	638,939	706,377	786,870	780,072
Special Education - Preschool			740,191	736,939	751,719
Ext. Year Program - Severly Handicapped	41,447	42,867	47,559	20,456	20,867
Special Education - Minimum Schools	90,490	92,792	101,314	113,597	113,597
Vocational and Technical Education	1,501,747	1,448,104	1,696,642	1,995,722	2,089,779
Vocational District Set Aside	4,930	0			
Gifted and Talented	38,505	37,465	46,280	60,054	45,131
Advanced Placement	13,302	13,680	17,371	0	15,179
Concurrent Enrollment	57,445	53,609	43,256	79,037	79,037
At Risk Programs	126,940	136,202	0	0	0
Youth in Custody	508,556	674,484	591,528	599,979	599,979
Class Size Reduction	1,755,159	1,771,498	1,960,290	1,973,262	1,964,565
Other State Sources of Revenue					
Flexible Allocation (WPU Distribution)	0	3,304,251	440,824	441,221	428,609
Retirement and FICA	3,351,977	0	0	0	0
Experimental Programs					
School Nurses	20,470	19,309	19,053	18,579	16,699
Pupil Transportation	2,469,672	2,654,595	2,596,399	2,609,961	2,635,538
Educational Technology (ETI)					
Teacher's Supplies	181,324	96,603	95,631	91,429	91,125
Educator Salary Adjustments	2,873,716	2,917,268	2,924,324	2,860,966	2,860,966
Library Books Electronic Resources	11,173	12,284	10,630	11,481	11,425
Extended Day Kindergarten (see below)	31,186	30,648			0
Professional Development/UPASS	0	0	0	0	0
Quality Teaching Block Grant	0	0	0	0	0
Local Discretionary Block Grant	0	0	0	0	0
Interventions Block Grant	265,152	263,796	336,368	363,672	390,054
Trust Land	500,303	452,832	512,898	567,122	567,122
Voted Leeway	688,923	334,238	385,773	609,127	509,837
Board Leeway	457,544	222,826	257,182	406,084	339,892
Adult Ed High School Completion			146,904	145,424	140,136

## Financial Section

Box Elder School District  
**General Fund - Major Revenue Sources**  
 Fiscal Year 2013-14 Budget

	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Revised	2013-14 Preliminary
Reading - State Literacy Program	371,703	329,951	317,194	316,187	295,555
Out of State Tuition Reimbursement	95,000	0	98,134	95,000	95,000
On-Line Testing/Elementary Arts	0	0	60,400	0	0
Extended Day Kindergarten	138,019	140,613	148,835	166,755	157,037
Critical Language	0	0	0	20,000	20,000
Driver Education	0	0	0	0	0
Other State Revenue	264,779	258,196	73,209	104,331	104,331
<b>Total State Revenues</b>	<b>45,496,299</b>	<b>44,549,597</b>	<b>45,150,854</b>	<b>46,518,521</b>	<b>46,576,439</b>
General Fund Revenue			44,263,759	45,636,158	45,684,584
<b>Federal Sources</b>					
Class Size Reduction					
Title II Part D (7505)					
Title I (7511)	928,614	956,949	885,543	975,000	900,000
Chapter II (7512)	0	0	0	0	0
Title II Math & Science (7626)	368,761	300,000	0	265,000	250,000
Special Education	2,151,409	2,016,427	2,087,512	2,475,000	2,325,000
Medicaide and Americorp			659,925		
Perkins Formula	127,784	116,006	123,478	120,000	120,000
ATE Tech Prep/School to Work	0	50,387	51,062	58,000	47,000
Drug Free Youth (7311)	0	0	0	0	0
Stabilization ARRA	3,155,289	3,212,018	807,686	0	0
Forest Service	75,422	65,048	60,903	12,000	12,000
Other Federal Revenue	310,502	275,666	415,244	403,000	300,000
<b>Total Federal Revenues</b>	<b>7,117,781</b>	<b>6,992,501</b>	<b>5,091,353</b>	<b>4,308,000</b>	<b>3,954,000</b>
<b>Total Revenue</b>	<b>\$62,487,444</b>	<b>\$64,119,660</b>	<b>63,108,504</b>	<b>68,553,715</b>	<b>68,021,021</b>

## Financial Section

Box Elder School District  
General Fund - Major Expenditures  
Fiscal Year 2013-14 Budget

	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Revised	2012-13 Preliminary
<b>EXPENDITURES:</b>						
<b>Instruction - Function 1000</b>						
Salaries - Teachers	24,619,314	23,296,340	23,672,577	23,483,582	24,018,564	24,505,742
Salaries - Substitute Teachers	498,285	513,323	531,206	545,695	540,000	560,000
Salaries - Teacher Aides	3,209,392	3,043,706	2,914,828	2,916,661	2,952,222	2,852,500
Salaries - All Other	41,500	951	132,699	76,160	150,000	100,000
Total Salaries	28,368,491	26,854,320	27,251,310	27,022,098	27,660,786	28,018,242
Employee Benefits	11,237,585	11,582,226	11,396,812	11,710,653	12,208,045	12,564,355
Purchased Services	1,170,851	822,171	1,150,333	1,558,568	1,617,360	1,608,000
Supplies	1,539,835	1,051,597	1,215,353	926,377	1,114,086	1,122,000
Textbooks	929,525	85,336	157,590	194,224	780,000	550,000
Other	691,749	682,070	363,903	417,429	425,000	425,000
Total Supplies and Materials	15,569,545	14,223,400	14,283,991	14,807,251	16,144,491	16,269,355
Property (Instructional Equipment) & Otr	683,335	981,066	1,058,017	810,303	698,000	550,000
Total Expenditures - Instruction	44,621,371	42,058,786	42,593,318	42,639,652	44,503,277	44,837,597
<b>Support Services/Child Accounting &amp; Counseling - Function 2100</b>						
Salaries - Attend. & Social Work	254,691	119,824	252,884	154,989	164,980	164,204
Salaries - Guidance	965,972	878,191	794,725	858,883	832,543	832,543
Salaries - Health Services	153,417	186,654	134,730	95,440	122,495	122,495
Salaries - Psychologists	164,936	217,394	133,522	101,948	128,522	128,522
Salaries - Secretarial & Clerical	132,341	129,012	127,608	144,244	145,000	145,000
Salaries - All Other				106,515	99,459	111,434
Total Salaries	1,671,357	1,531,075	1,443,469	1,462,019	1,492,999	1,504,198
Employee Benefits	674,984	621,894	611,375	641,778	635,130	660,701
Purchased Services	4,313	5,015	3,209	74,376	75,200	51,199
Supplies	11,997	4,498	7,222	3,082	7,200	7,200
Property	4,217	1,281	1,300	206	300	300
Other Objects	275	175	0	373	300	300
Total Expenditures - Support Services/Child	2,367,143	2,163,938	2,066,575	2,181,834	2,211,129	2,223,898
<b>Support Services/Media Services &amp; Educational Supervision - Function 2200</b>						
Salaries - Supervisors & Directors	386,429	319,246	316,376	389,418	361,500	364,878
Salaries - Media Personnel	229,580	234,790	299,223	240,344	240,000	242,000
Salaries - Secretarial & Clerical	168,634	152,207	142,353	144,640	145,100	145,700
Salaries - Media Aides	154,148	156,488	156,379	164,623	164,100	164,500
Salaries - All Other		65,503		21,749	19,403	20,001
Total Salaries	938,791	928,234	914,331	960,774	930,103	937,079
Employee Benefits	341,981	333,356	350,894	378,335	354,947	370,877
Purchased Services	55,922	46,039	28,497	58,299	46,500	58,000
Supplies (except as below)	109	1,215	1,180	0	500	500
Library Books	57,165	53,759	55,913	52,270	52,000	52,000
Periodicals	10,595	11,665	11,242	10,208	10,500	10,500

## Financial Section

Box Elder School District  
General Fund - Major Expenditures  
Fiscal Year 2013-14 Budget

	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Revised	2012-13 Preliminary
Audio Visual Materials	25,631	21,264	27,141	33,296	28,000	28,000
Property				0	0	0
Other Objects	4,111	4,315	1,049	600	500	6,000
Total Expenditures - Support Services/Medi.	1,434,305	1,399,847	1,390,247	1,493,782	1,423,050	1,462,956

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

Salaries - District Administration	148,073	147,574	146,578	148,072	152,446	152,531
Salaries - Supervisors	91,660	7,136	15,413	15,571	13,348	14,031
Salaries - Secretarial & Clerical	70,725	68,034	68,422	69,198	70,000	71,000
Salaries - All Other						
Total Salaries	310,458	222,744	230,413	232,841	235,794	237,562
Employee Benefits	158,831	143,347	126,712	146,648	148,802	149,722
Purchased Services	66,111	64,103	37,551	45,867	44,561	65,000
Liability Insurance	116,152	124,397	134,433	134,397	135,000	135,000
Supplies and Materials	34,606	48,875	33,737	22,606	23,000	25,000
Property			0	0	0	10,500
Other Objects	16,395	6,942	12,477	18,382	5,000	5,000
Total Expenditures - Sup. Serv./General Dis	702,553	610,408	575,323	600,741	592,157	627,784

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

Salaries - Principals and Assistants	2,001,100	1,924,716	1,901,974	1,941,188	1,930,460	2,009,938
Salaries - Secretarial & Clerical	972,699	963,099	955,621	963,994	958,000	965,185
Salaries - All Other	0	0	0	0	0	
Total Salaries	2,973,799	2,887,815	2,857,595	2,905,182	2,888,460	2,975,123
Employee Benefits	1,198,960	1,169,794	1,190,993	1,248,530	1,208,027	1,258,605
Purchased Services	66,940	62,581	55,070	98,128	68,355	65,000
Supplies and Materials						
Property						
Other Objects	21,031	29,118	16,854	10,406	11,600	20,000
Total Expenditures - Sup. Serv./General Sci	4,260,730	4,149,308	4,120,512	4,262,246	4,176,442	4,318,728

## Financial Section

Box Elder School District  
General Fund - Major Expenditures  
Fiscal Year 2013-14 Budget

	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Revised	2012-13 Preliminary
<b>Support Services/Accounting &amp; Purchasing Srv - Function 2500</b>						
Salaries	378,966	1,006,371	1,014,931	1,030,407	1,050,660	958,540
Employee Benefits	150,412	386,527	411,659	431,900	432,237	423,532
Purchased Services	71,655	101,711	160,113	151,307	151,500	75,000
Supplies and Materials	5,844	137,165	101,724	114,649	190,000	120,000
Property						
Other Objects	4,482	6,680	4,486	1,990	15,000	15,000
Total Expenditures - Sup. Serv./Acct & Purc	611,359	1,638,454	1,692,913	1,730,253	1,839,397	1,592,072
<b>Operation &amp; Maintenance of School Buildings - Function 2600</b>						
Salaries	3,087,527	2,382,976	2,380,527	2,429,989	2,500,195	2,548,946
Employee Benefits	1,361,211	999,846	1,004,909	1,037,739	1,054,540	1,097,872
Purchased Services	1,041,700	910,706	871,808	984,857	953,337	910,862
Supplies and Materials	1,795,859	1,689,392	1,762,785	1,716,406	2,140,710	2,191,827
Property		0	0			
Other Objects	2,912	1,800	3,487	3,226	2,800	3,500
Total Expenditures - Sup. Serv./Acct. & Purc	7,289,209	5,984,720	6,023,516	6,172,217	6,651,582	6,753,007
<b>Support Services/Student Transportation Services - Function 2700</b>						
Salaries - Secretarial & Clerical	46,943	46,820	47,247	46,596	48,300	48,300
Salaries - Supervisors	52,709	51,290	55,666	56,298	56,800	56,800
Salaries - Bus Drivers	1,767,140	1,741,320	1,744,468	1,786,115	1,817,015	1,830,643
Salaries - Mechanics	166,004	163,120	163,659	167,653	166,000	168,033
				6,475		
Total Salaries	2,032,796	2,002,550	2,011,040	2,063,137	2,088,115	2,103,776
Employee Benefits	721,501	683,037	738,441	834,382	677,664	713,428
Purchased Services	214,115	219,249	243,134	247,089	354,265	232,000
Supplies and Materials	727,803	728,087	967,066	927,287	990,876	1,153,145
Property	10,002	17,726	259,650	553,073	520,154	368,043
Other Objects	33,582	36,001	33,574	39,032	36,000	36,000
Total Expenditures - Sup. Serv./Student Tra	3,739,799	3,686,650	4,252,905	4,664,000	4,667,074	4,606,392
<b>Recreation Community Services/Natatoriums - Function 3300 (Transferred from Fund 23)</b>						
Salaries	898,521	1,083,853	1,010,957	1,039,404	1,042,449	1,050,267
Employee benefits	191,950	219,666	246,078	257,021	266,405	284,260
Contract services	148,763	157,336	253,335	220,132	246,438	235,000
Supplies, textbooks & utilities	146,744	140,169	141,683	130,518	138,710	150,000
Equipment	5,466	4,309	3,799	44,301	34,300	210,000
Other	32,416	35,216	31,565	29,229	35,637	35,000
	1,423,860	1,640,549	1,687,417	1,720,605	1,763,939	1,964,527
TOTAL EXPENDITURES	\$65,026,469	\$61,692,111	\$62,715,309	\$65,465,330	\$67,828,047	\$68,386,961

## Financial Section

Box Elder School District  
Summary of Budgets - Special Revenue Funds (Fund 21, 23 & 49)  
Fiscal Year 2013-14 Budget

	Total Special Revenue Funds	Fund 21 School Activity Fund	Fund 23 School Activity Fund	Fund 49 Child Nutrition Fund
Revenues:				
Property taxes	0		0	0
Interest on investments	500		0	500
Sale of Food	1,325,000			1,325,000
Other local revenue	4,287,000	3,600,000	686,000	1,000
State of Utah	1,727,400		1,082,400	645,000
Federal government	2,475,000		270,000	2,205,000
Total Revenues	9,814,900	3,600,000	2,038,400	4,176,500
Expenditures and Encumbrances:				
Instruction	3,600,000	3,600,000		
Non-Instruction	6,096,768		1,867,174	4,229,594
Community Services	0			
Total Expenditures and Encumbrances	9,696,768	3,600,000	1,867,174	4,229,594
Net Total Expenditures and Encumbrances	118,132	0	171,226	(53,094)
Other Financing Sources (Uses)	0	0	0	0
Bond sale proceeds				
Other financing sources				
Operating Transfer In/Out				
Excess (deficiency) of revenue and other sources (uses) over expenditures				
Fund Balances Unreserved & Undesignated - July 1	1,262,753	\$ 593,773	\$ 80,681	\$ 588,299
Fund Balances Unreserved & Undesignated - June	\$ 1,380,885	\$ 593,773	\$ 251,907	\$ 535,205

## Financial Section

Box Elder School District

### School Activity Fund Budget (Fund 21)

For Fiscal Year 2013-14 Actual Comparative numbers available 2009-10 through 2011-12

#### Fund Expenditures by Function

	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-2013 Revised	2013-2014 Preliminary
<b>REVENUES:</b>					
Local Sources					
Property taxes					
Tuition					
Other Local revenue	3,546,604	3,022,460	2,818,454	3,518,454	3,600,000
<b>Total Local Sources</b>	<b>3,546,604</b>	<b>3,022,460</b>	<b>2,818,454</b>	<b>3,518,454</b>	<b>3,600,000</b>
 <b>Expenditures and Encumbrances:</b>					
Instruction (function 1000)					
Salaries	104,001	221,089	122,894	110,000	120,000
Employee benefits					
Contract services	450,834	742,001	547,872	550,000	560,000
Supplies, textbooks & utilities	1,003,683	1,701,504	1,810,920	1,850,000	1,850,000
Equipment	524,949	362,653	349,855	370,000	370,000
Other	1,549,731	57,542	47,297	640,000	700,000
<b>Total Instruction</b>	<b>3,633,198</b>	<b>3,084,789</b>	<b>2,878,838</b>	<b>3,520,000</b>	<b>3,600,000</b>
 <b>Total Expenditures and Encumbrances</b>	 <b>3,633,198</b>	 <b>3,084,789</b>	 <b>2,878,838</b>	 <b>3,520,000</b>	 <b>3,600,000</b>
 Excess (deficiency) of revenues and other sources (uses) over expenditures	 (86,594)	 (62,329)	 (60,384)	 (1,546)	
Other financing uses		(8,374)			
Other financing sources					
 Other changes in reserved and designated fund balances					
 Fund Balances Unreserved & Undesignated - July 1	 \$ 751,070	 \$ 664,476	 \$ 593,773	 \$ 533,389	 \$ 531,843
 Fund Balances Unreserved & Undesignated - June 30	 \$ 664,476	 \$ 593,773	 \$ 533,389	 \$ 531,843	 \$ 531,843

## Financial Section

### Box Elder School District

#### Non K-12 Fund Budget (Fund 23)

For Fiscal Year 2013-14 With Comparative Information for Years 2009-10 Through 2011-12

#### Fund Expenditures by Function Revised for 2012-13 and Preliminary 2013-14

	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Revised	2013-14 Preliminary
<b>REVENUES:</b>					
<b>Local Sources</b>					
Property taxes	1,425,142	1,841,096	2,047,350	0	0
Tuition	446,714	524,874	485,916	400,000	566,000
Other Local Revenue	95,471	91,286	85,307	128,530	120,000
<b>Total Local Sources</b>	<b>1,967,327</b>	<b>2,457,256</b>	<b>2,618,573</b>	<b>528,530</b>	<b>686,000</b>
<b>State Sources</b>					
Special Education - Preschool	767,298	652,010	740,191	736,939	751,719
Adult High School Completion		202,221	146,904	145,424	139,646
Adult Basic Skills	132,132	0	0	67,637	85,135
Social Security & Retirement		0	0	-	
Other State revenue	88,648	108,390	101,745	105,890	105,900
<b>Total State Revenues</b>	<b>988,078</b>	<b>962,621</b>	<b>988,840</b>	<b>1,055,890</b>	<b>1,082,400</b>
<b>Federal Sources</b>					
Handicapped - Preschool	121,306	157,908	120,878	120,878	120,878
Adult Education	14,636	14,636	20,833	20,833	20,833
Other Federal Revenue	185,461	123,429	154,315	128,289	128,289
<b>Total Federal Revenues</b>	<b>321,403</b>	<b>295,973</b>	<b>296,026</b>	<b>270,000</b>	<b>270,000</b>
<b>Total Revenue</b>	<b>3,276,808</b>	<b>3,715,850</b>	<b>3,903,439</b>	<b>1,854,420</b>	<b>2,038,400</b>
<b>Expenditures and Encumbrances:</b>					
<b>Non-Instruction (function 3200)</b>					
Salaries	1,144,763	1,138,393	1,132,175	1,223,485	1,232,661
Employee benefits	406,251	427,554	420,478	396,619	417,574
Contract services	58,476	55,669	71,161	97,225	75,225
Supplies, textbooks & utilities	111,690	107,602	61,644	62,000	62,000
Equipment	73,455	96,318	97,791	79,410	54,714
Other	34,838	37,426	28,729	25,000	25,000
<b>Total Non-Instruction</b>	<b>1,829,473</b>	<b>1,862,962</b>	<b>1,811,978</b>	<b>1,883,739</b>	<b>1,867,174</b>



## Financial Section

### Non K-12 Fund Budget (Fund 23)

For Fiscal Year 2013-14 With Comparative Information for Years 2009-10 Through 2011-12

#### Fund Expenditures by Function Revised for 2012-13 and Preliminary 2013-14

	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Revised	2013-14 Preliminary
Community Services (function 3300)					
Salaries	1,083,853	1,010,957	1,039,404		
Employee benefits	219,666	246,078	257,021		
Contract services	157,336	253,335	220,132		
Supplies, textbooks & utilities	140,169	141,683	130,518		
Equipment	4,309	3,799	44,301		
Other	35,216	31,565	29,229		
Total Community Services	1,640,549	1,687,417	1,720,605	0	0
Total Expenditures and Encumbrances	3,470,022	3,550,379	3,532,583	1,883,739	1,867,174
Excess (deficiency) of revenues and other sources (uses) over expenditures	(193,214)	165,471	370,856	(29,319)	171,226
Other financing uses					
Other financing sources	(62,284)	(36,904)	0	0	0
Other changes in Reserve & Fund Balance	0	135,912	0	0	0
Fund Balances Unreserved & Undesignated - July 1	\$ 264,121	\$ 8,623	\$ 273,102	\$ 110,000	\$ 80,681
Fund Balances Unreserved & Undesignated - June 30	\$ 8,623	\$ 273,102	\$ 643,958	\$ 80,681	\$ 251,907

## Financial Section

Box Elder School District

### Child Nutrition Fund Budget (Fund 49)

For Fiscal Year 2013-14 With Comparative Information for Years 2009-10 Through 2011-12

#### Fund Expenditures by Function

	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Revised	2013-14 Preliminary
<b>REVENUES:</b>					
Sale of Food	1,314,263	1,371,306	1,259,012	1,251,525	1,325,000
Other Local revenue	9,588	12,960	16,603	7,300	6,500
State of Utah	556,701	631,231	666,933	705,000	645,000
Federal Government	1,972,111	2,264,973	2,302,736	2,553,000	2,200,000
<b>Total Revenue</b>	<b>3,852,663</b>	<b>4,280,470</b>	<b>4,245,284</b>	<b>4,516,825</b>	<b>4,176,500</b>
<b>Expenditures:</b>					
Salaries	1,494,134	1,424,393	1,418,649	1,420,872	1,431,529
Employee benefits	469,028	475,658	472,325	475,729	500,065
Cost of food	1,842,307	1,868,874	1,866,367	2,049,135	2,120,000
Contract services	34,391	41,880	4,677	17,451	17,500
Supplies & Materials	59,142	42,963	58,117	48,318	50,000
Equipment	4,823	63,643	20,589	50,000	50,000
Other	135,730	46,731	311,460	500,000	60,500
<b>Total Expenditures</b>	<b>4,039,555</b>	<b>3,964,142</b>	<b>4,152,184</b>	<b>4,561,505</b>	<b>4,229,594</b>
Excess (deficiency) of revenues and other sources (uses) over expenditures	(186,892)	316,328	93,100	(44,680)	(53,094)
Other financing sources	56,868	7,379	0	0	0
Other changes in reserved and designated fund balances			-13,933		
Fund Balances Unreserved & Undesignated -	\$ 360,128	\$ 230,104	553,811	632,979	588,299
Fund Balances Unreserved & Undesignated -	\$ 230,104	\$ 553,811	\$ 632,978	\$ 588,299	\$ 535,205

## Financial Section

Box Elder School District

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

Fiscal Year 2013-14 Budget

	All Capital & Debt Service Funds	Fund 32 Capital Outlay Fund	Fund 31 Debt Service Fund
Revenues:			
Property taxes	14,900,000	8,100,000	6,800,000
Interest on investments	110,000	90,000	20,000
Bond Refund/Other	300,000	85,000	215,000
State of Utah	15,000	15,000	
Ins./Prop Recry/Federal Donations	25,000	25,000	0
Total Revenues	15,350,000	8,315,000	7,035,000
Expenditures and Encumbrances:			
Oper/Maint			
Bond Debt	6,815,000	215,000	6,600,000
Purchased services	630,000	215,000	415,000
Land Improvement	10,000	10,000	0
Building Maintenance	2,500,000	2,500,000	
New Construction	3,600,000	3,600,000	
Vehicles	855,000	855,000	
Furniture/Equipment	1,300,000	1,300,000	
Other Objects	320,000	320,000	0
Total Expenditures	16,030,000	9,015,000	7,015,000
Excess revenue over (under) expenditures & encumbrances	(680,000)	(700,000)	20,000
Other Financing Sources (Uses)			
Bond sale proceeds	3,200,000	3,200,000	0
Excess of revenue and other sources over (under) expenditures & encumbrances and other uses	2,520,000	2,500,000	20,000
Unreserved & Undesignated - July 1	\$ 30,137,916	\$ 21,968,473	\$ 8,169,443
Unreserved & Undesignated - June 30	\$ 32,657,916	\$ 24,468,473	\$ 8,189,443

## Financial Section

### Box Elder School District

#### Capital Outlay Fund Budget (Fund 32)

For Fiscal Year 2013-14 With Comparative Information for Years 2009-10 Through 2011-12

#### Fund Expenditures by Function

	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Revised	2013-14 Preliminary
<b>REVENUES:</b>					
Property taxes	8,474,885	7,315,158	9,564,639	9,916,356	8,100,000
Interest on investments	298,645	143,362	173,749	204,568	90,000
Bond Refund/Other	89,382	195,847	133,657	124,900	85,000
State of Utah	2,893,908	2,165,906	1,137,484	15,000	15,000
Ins./Prop Recry/Federal	0	0	176,712	289,921	25,000
Donations	0	0	0	0	0
<b>Total Revenues</b>	<b>11,756,820</b>	<b>9,820,273</b>	<b>11,186,241</b>	<b>10,550,745</b>	<b>8,315,000</b>
<b>Expenditures and Encumbrances:</b>					
Oper/Maint	0	0	0	0	0
Bond Debt/Municipal Building Authority	1,578,874	0	0	305,000	305,000
Purchased services	22,416	839,576	752,118	172,616	215,000
Land Improvement	0	0	0	10,000	10,000
Building Maintenance	107,708	1	1,534,374	2,175,000	2,500,000
Construction	27,348,410	15,984,541	10,139,755	3,672,239	3,600,000
Vehicles	380,437	865,992	637,468	815,061	855,000
Furniture/Equipment	932,559	1,262,371	904,831	941,835	1,300,000
Other Objects (Land)	294,577	1,611,605	0	100,000	230,000
Vehicle charges/Other	0	0	0	0	0
<b>Total Expenditures</b>	<b>30,664,981</b>	<b>20,564,086</b>	<b>13,968,546</b>	<b>8,191,751</b>	<b>9,015,000</b>
Excess revenue over (under) expenditures & encumbrances	<b>(18,908,161)</b>	<b>(10,743,813)</b>	<b>(2,782,305)</b>	2,358,994	<b>(700,000)</b>
Other Financing Sources (Uses) 10% Basic/M&O & Interfund Transfers	31,618,633	0	15,864,249	0	
Changes in unreserved fund balance (Decrease)/increase in reserves	<b>(7,381,491)</b>	<b>(578,415)</b>	<b>(13,396,706)</b>	<b>(4,200,000)</b>	<b>(3,200,000)</b>
Excess of revenues and other sources over (under) Expenditures & encumbrances and other uses	5,328,981	<b>(10,165,398)</b>	26,478,650	6,558,994	2,500,000
Unreserved & Undesignated - July 1	\$ 4,836,417	\$ 10,165,398	\$ -	\$ 15,409,479	\$ 21,968,473
Unreserved & Undesignated - June 30	\$ 10,165,398	\$ -	\$ 26,478,650	\$ 21,968,473	\$ 24,468,473

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

**BOX ELDER COUNTY SCHOOL  
DISTRICT**

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

Year Ended 30-Jun	Student Fall Enrollment
1993	11,320
1994	11,279
1995	11,247
1996	11,305
1997	11,252
1998	11,215
1999	11,052
2000	10,937
2001	10,850
2002	10,655
2003	10,506
2004	10,549
2005	10,586
2006	10,567
2007	10,625
2008	11,132
2009	11,052
2010	11,187
2011	11,289
2012	11,271

## Financial Section

### FINANCIAL SECTION

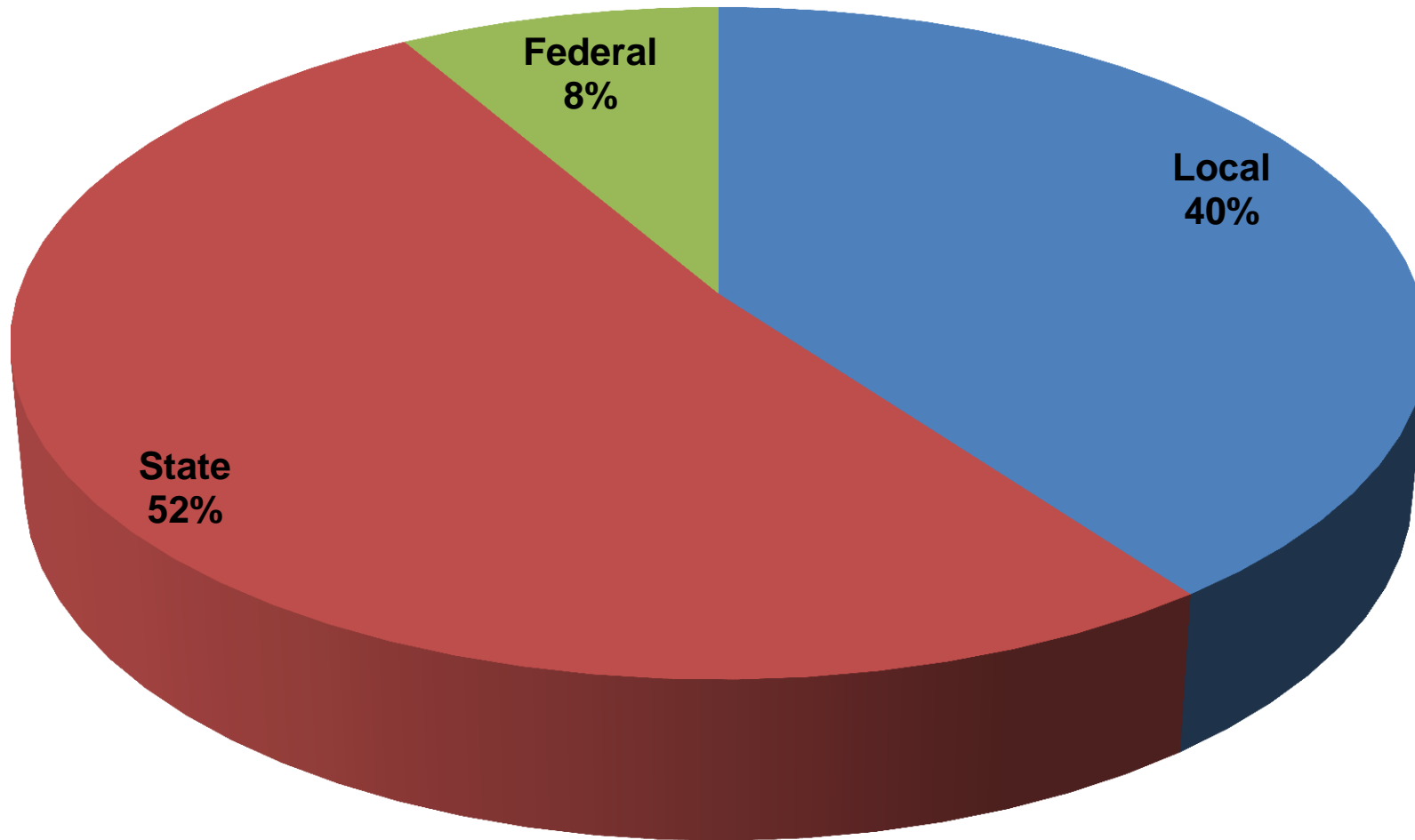
Box Elder School District

#### Governmental Funds - Revenue Summary Comparison

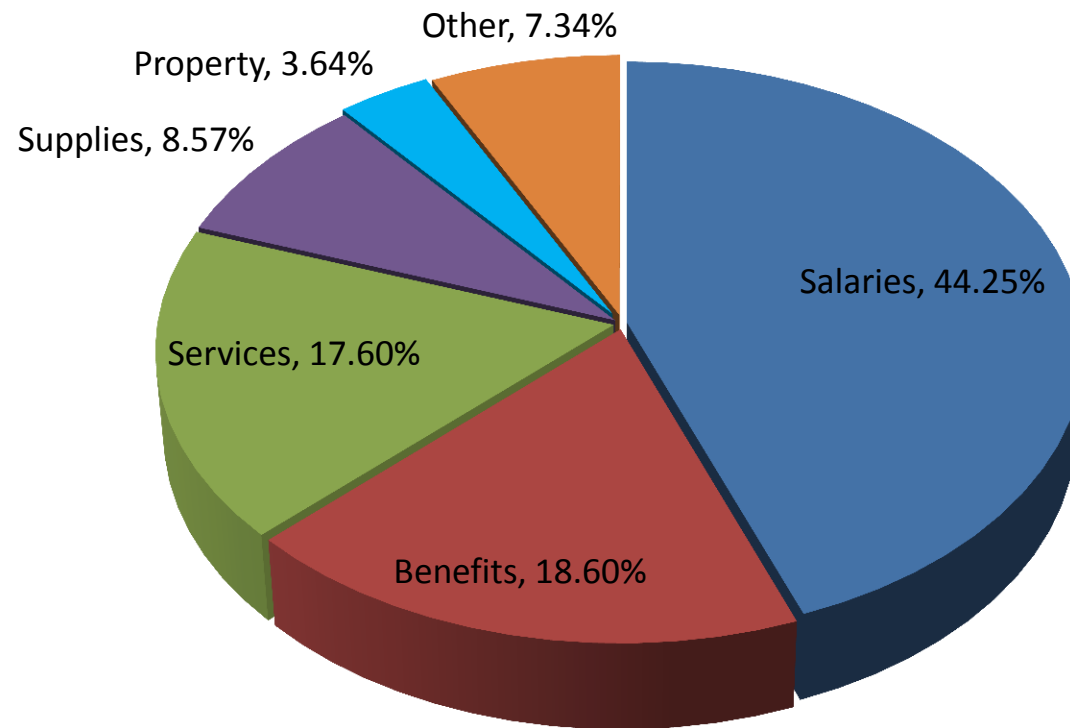
For Fiscal Year 2013-14 With Comparative Information for Years 2002-03 Through 2011-12

		Maintenance & Operation Fund	Funds 21,23,49 Special Fund	Funds 31,32,40 Capital & Funds	Total All Funds
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	Actual	\$ 62,487,444	\$ 10,676,075	\$ 19,004,073	\$ 92,167,592
2010-11	Actual	\$ 64,119,660	\$ 9,760,186	\$ 12,809,405	\$ 86,689,251
2011-12	Actual	\$ 63,108,504	\$ 9,682,311	\$ 16,703,922	\$ 89,494,737
2012-13	Revised	\$ 67,671,352	\$ 8,563,809	\$ 18,625,245	\$ 94,860,406
2013-14	Preliminary	\$ 67,129,166	\$ 9,814,900	\$ 15,350,000	\$ 92,294,066

Box Elder School District Revenues  
Final Audited 2012

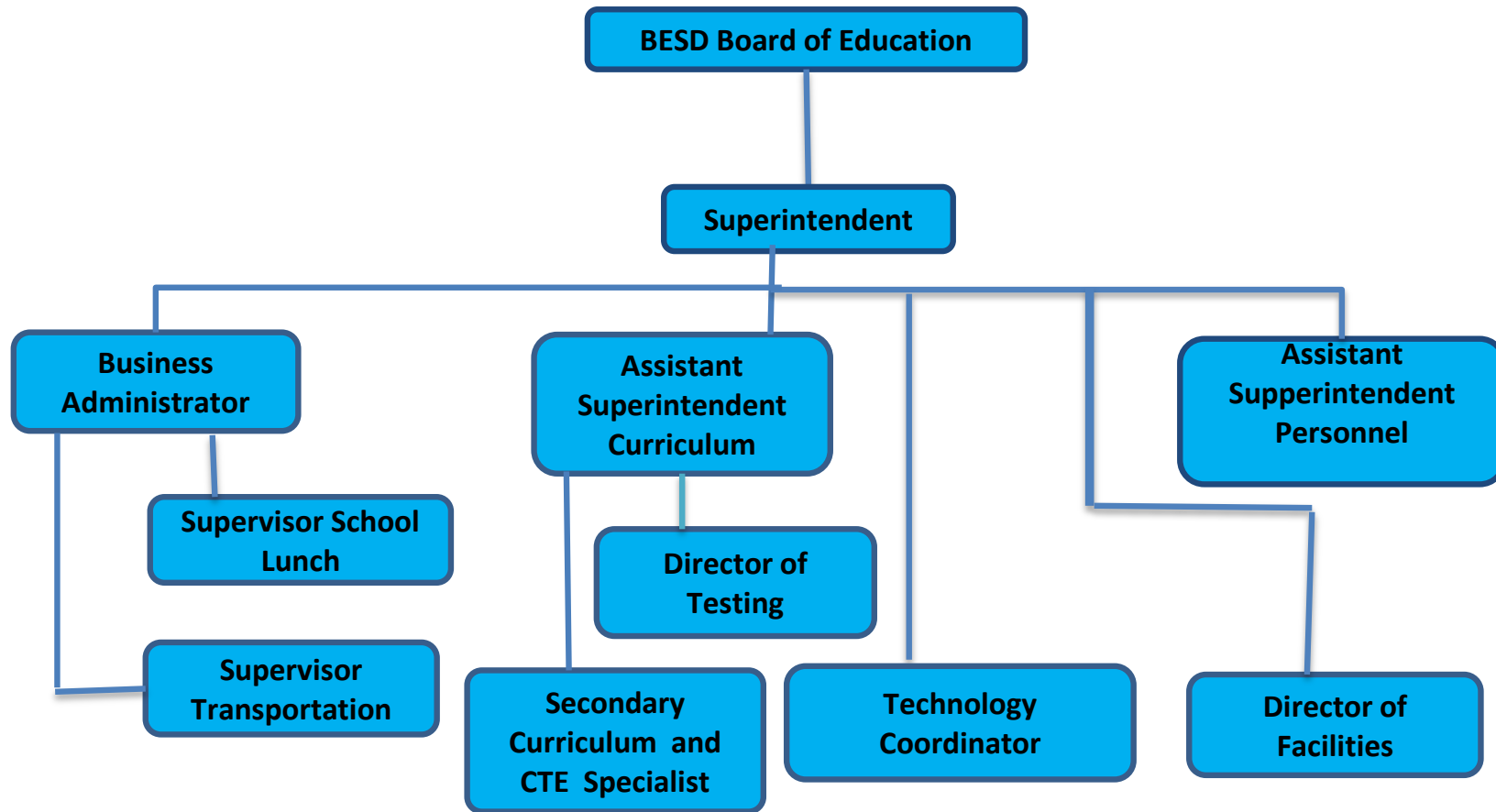


**Box Elder School District  
Expense Type  
Audited 2012**

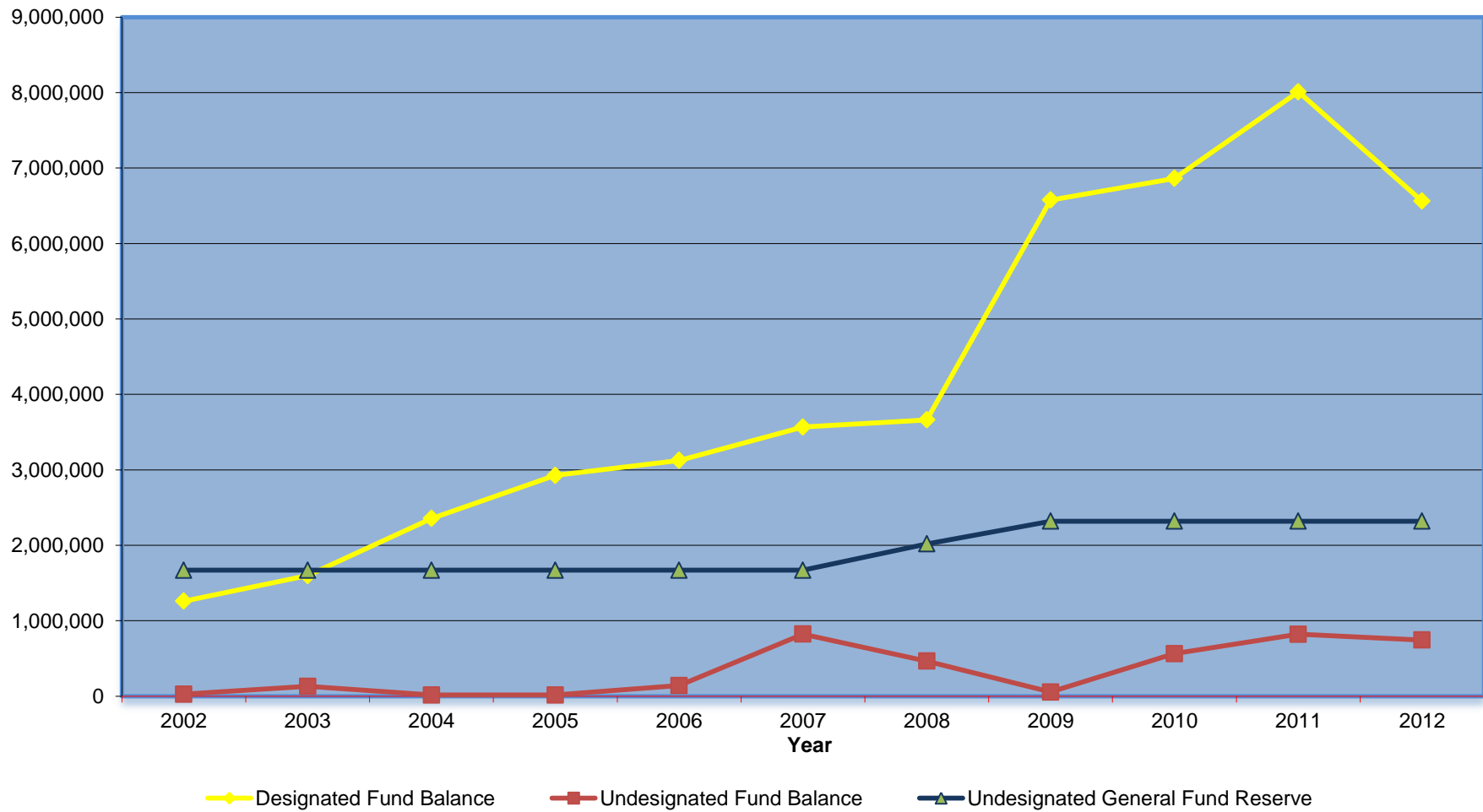




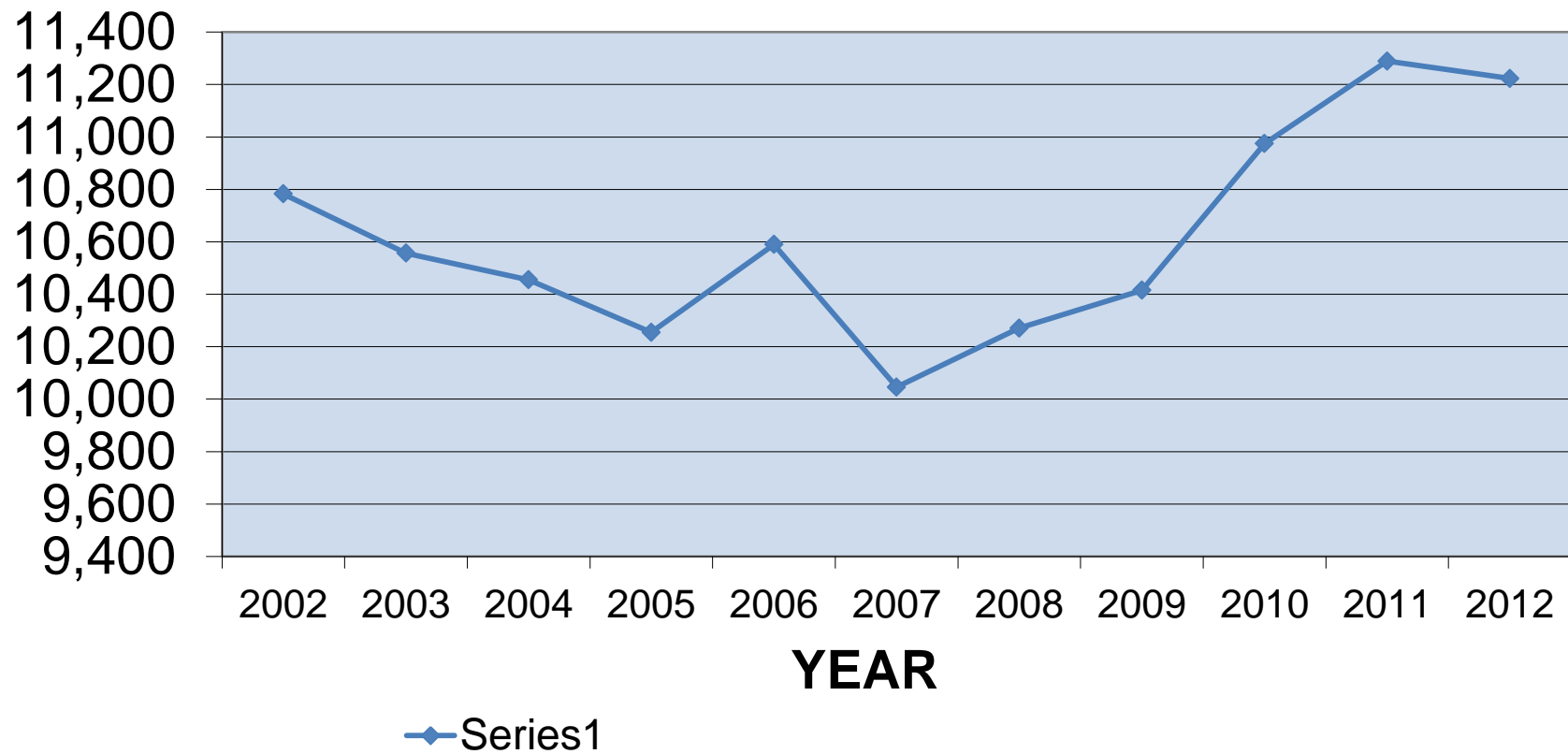
# Box Elder School District Organizational Chart



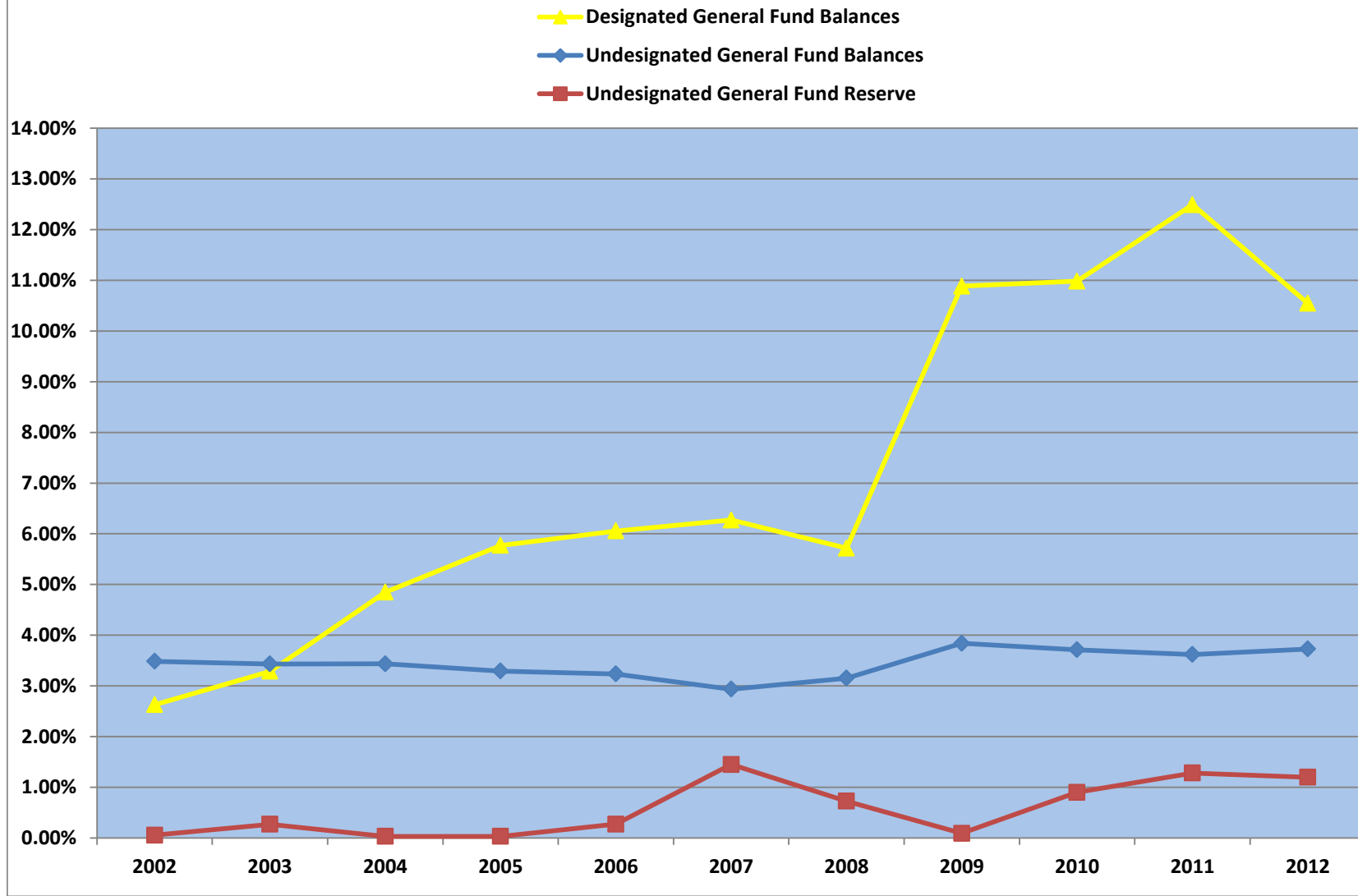
### Reserves General Fund in Dollars



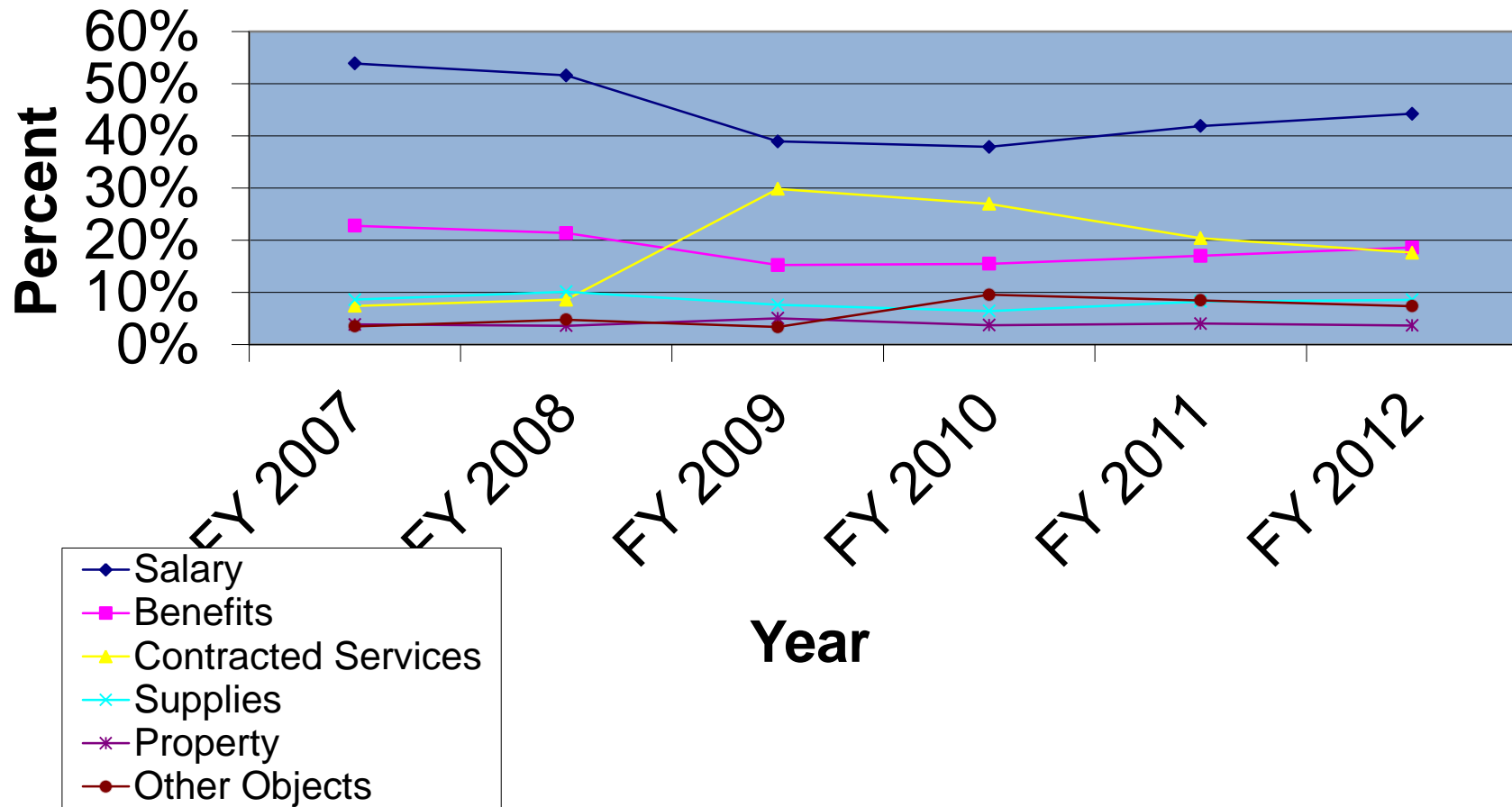
## Average Daily Membership and Fall Enrollment



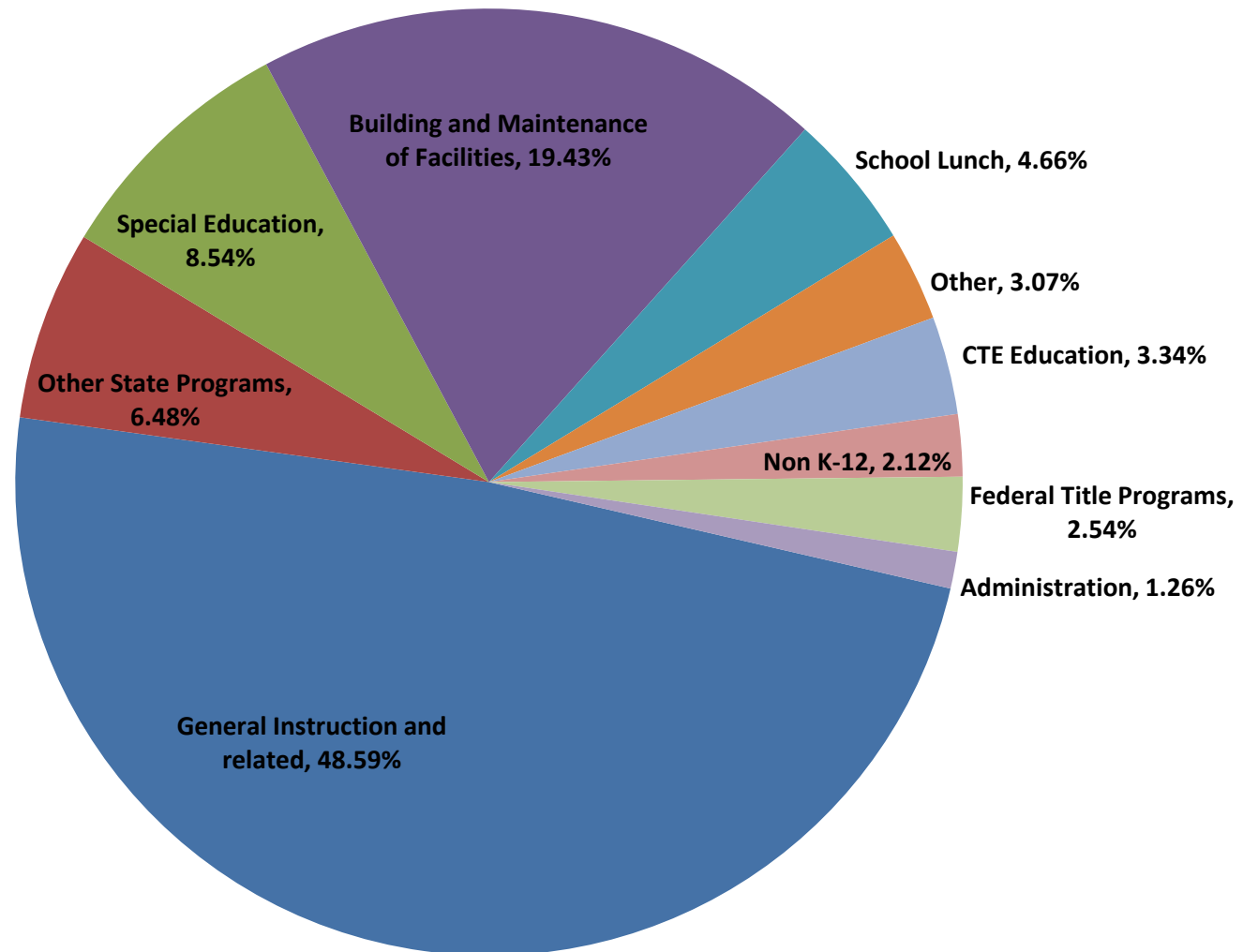
### General Fund Balances as a percent of total FY 2012



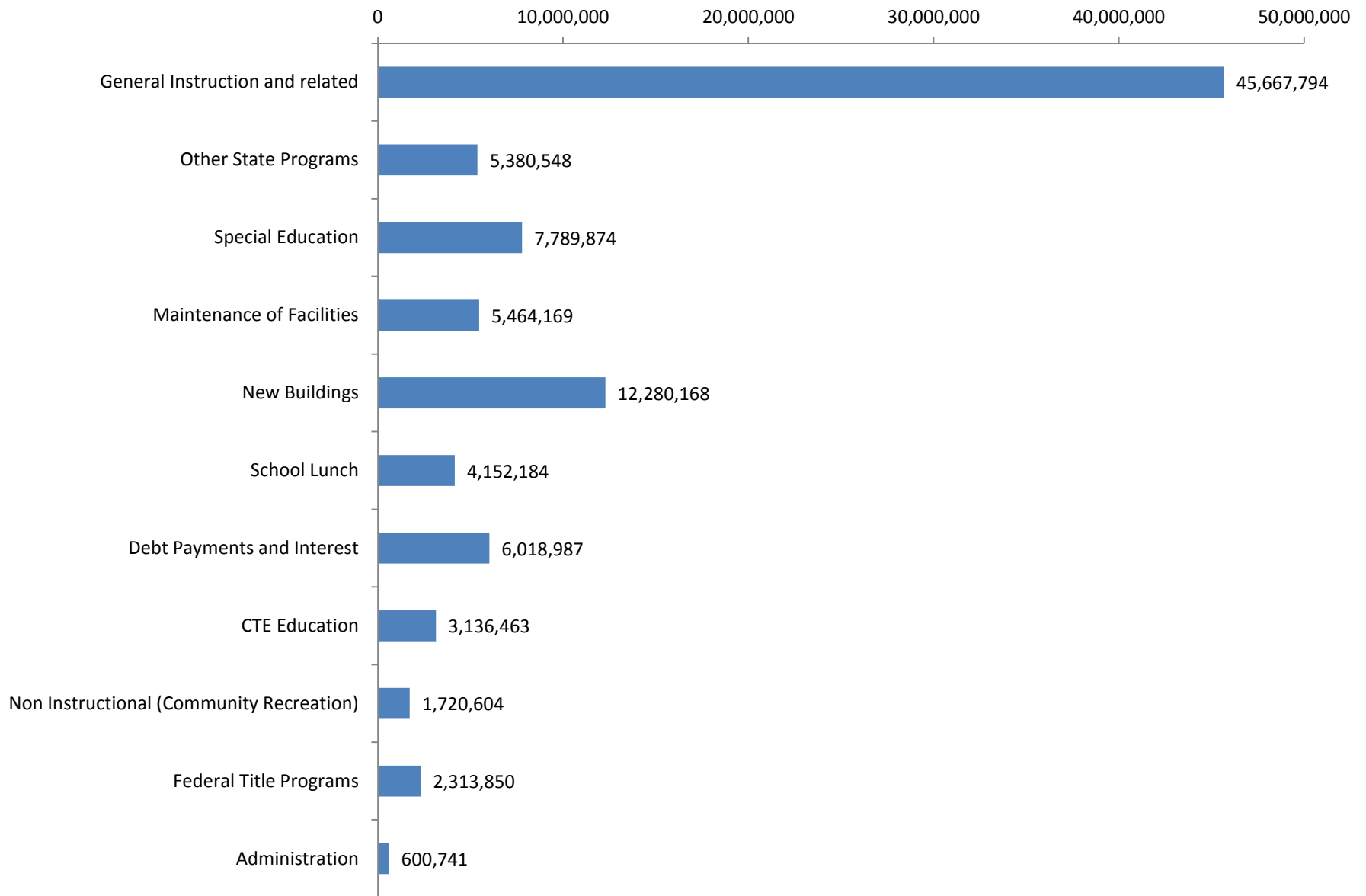
## Category Expenditure All Funds FY 2012



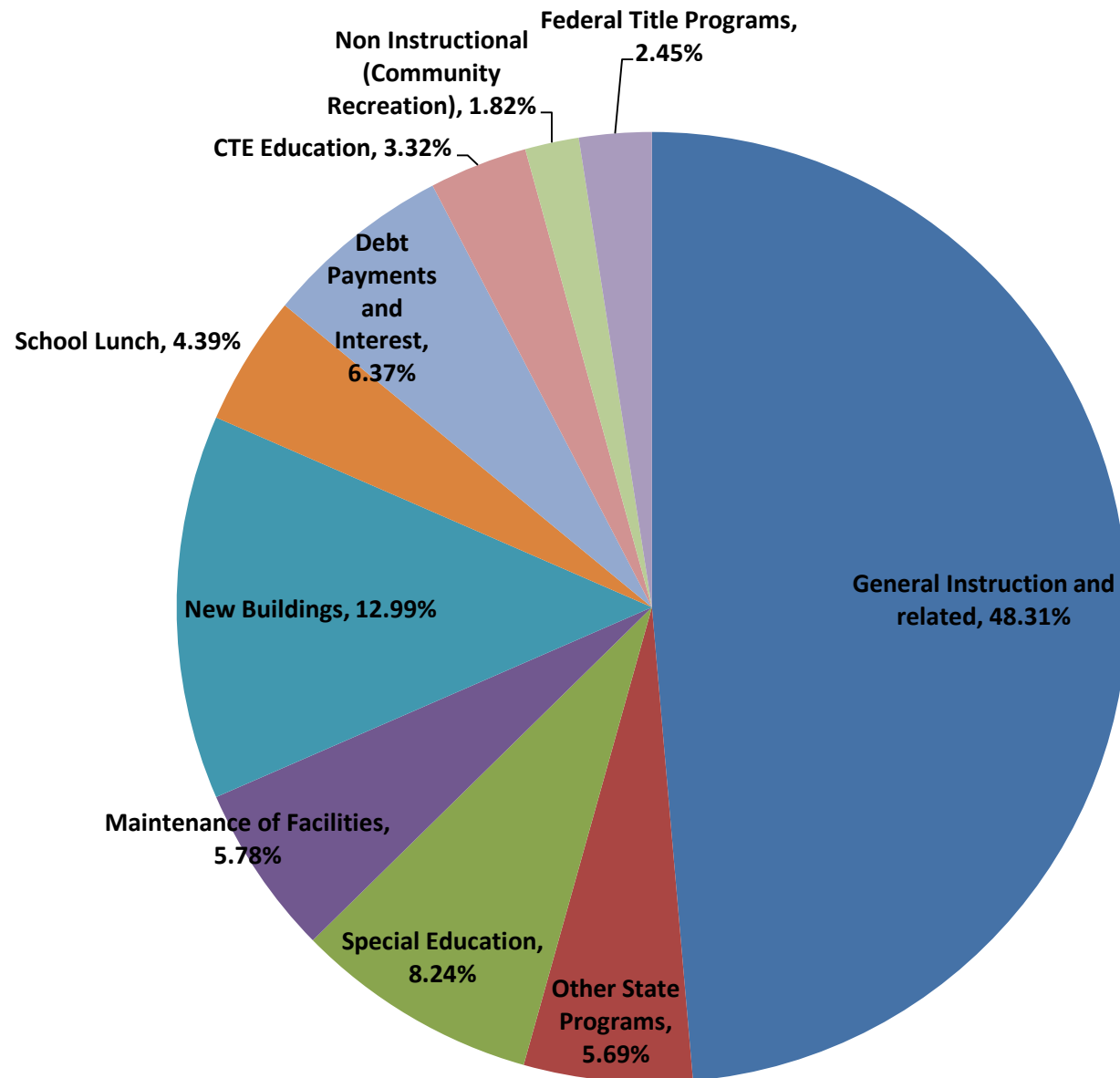
**Program Breakdown  
Revenue  
FY 2012**



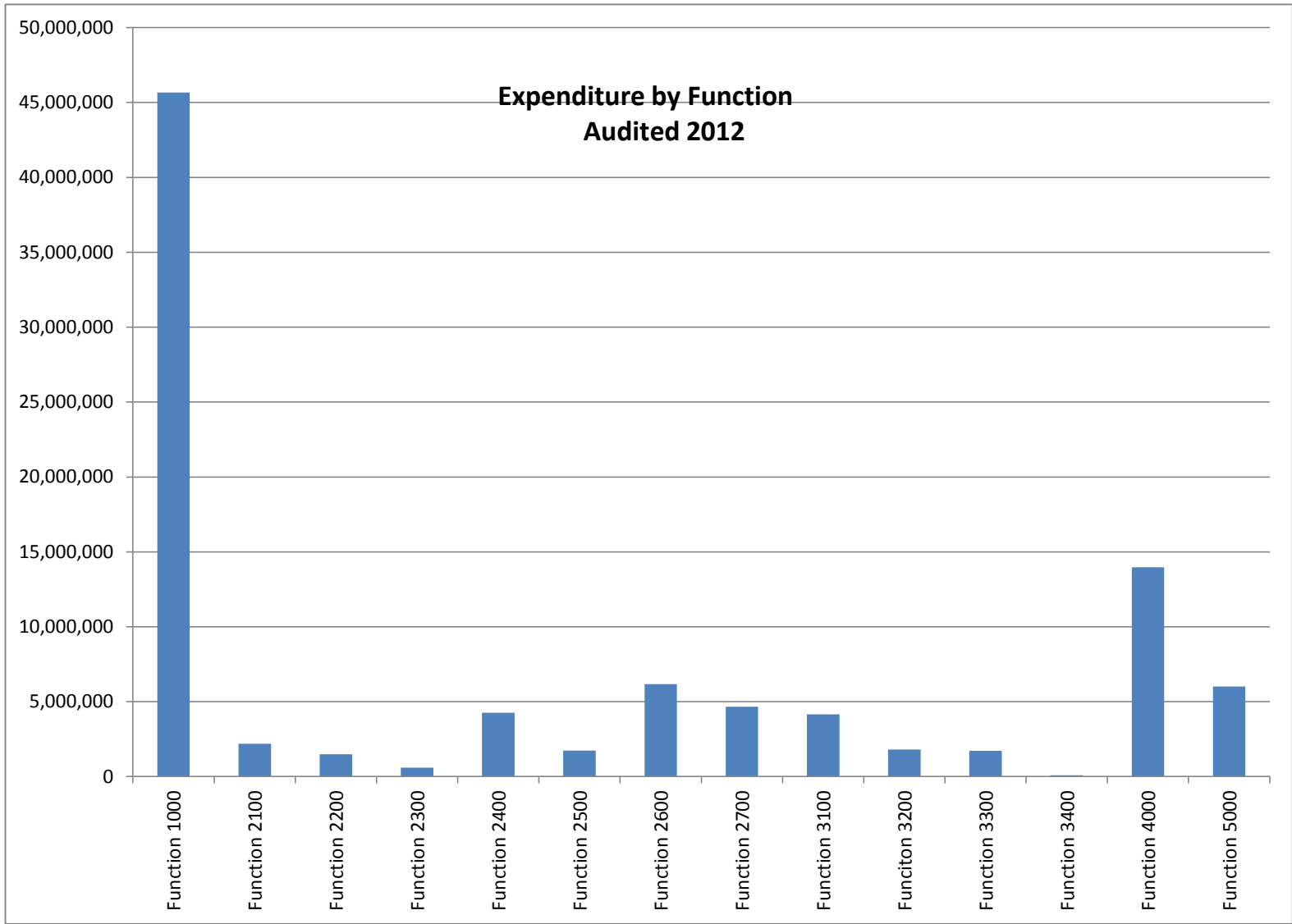
## Expenditures by Major Programs FY 2012



## Program Expenditures by Percent of Total FY2012







Year 13 07/01/12 - 06/30/13			
Program Numbers & Description			
Program	State		
Number	Prgrm No.	Program Description	Director
0002		TSSP-Teacher Salary Supplement Program	Michelle Westley
0003		Credit Recovery	Gerald Jackman/Matt Webb
0004		UIMC Media (copying&streaming)	Dean Cunninham
0020		School Activity (Fund 77)	Rod Cook
0021		School's Bank Account Activity	Rod Cook
0024		Classified Professional Development	Terry Jackson
0025		Extra Curricular Activities	Terry Jackson
0030		Athletics	Terry Jackson
0033		Pentathlon	Terry Jackson
0040		Administrator Professional Development	Rod Cook
0043		District Office Fund	Jolynn Jex/Rod Cook
0045		School Reimbursable (Graduation & Accreditation)	Rod Cook
0049		One Time Enhancment	Rod Cook
0050		Classroom - General	Ron Wolff
0051		Textbooks	Mary Kay Kirkland
0053		Curriculum General Instruction	Mary Kay Kirkland
0054		Home Bound	Terry Jackson
0056		In-School Suspension Aides	Ron Wolff
0123		AmeriCorps Literacy	Michelle Westley
0220		STEM-Science, Technology, Engineering, Math	
0504		Section 504	Terry Jackson
0600		Special Transportation	Jean Cannon
0700		Tort Liability	Ron Frandsen
1205		Special Education - All State Programs	Kim Lynch
1206		Special Education - Extended Year	Kim Lynch
1207		Special Education - BRHS Software Grants	Kim Lynch
1212		Special Ed-Summer Programs	Kim Lynch
1215		Special Education - Pre-school (State)	Kim Lynch
1610	1609	Adult High School Completion	Matt Webb
3010		Community Recreation (Natatoriums)	Rod Cook
3020		Civic Services - Activities	Rod Cook
3025		Building Rental	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
5000		Budget Cut	Rod Cook
5010		Teacher Days	Rod Cook
5160		Instructional Media Centers	Rod Cook
5211	5331	Gifted & Talented	Mary Kay Kirkland
5212	5332	Advanced Placement	Gerald Jackman
5213	5333	Concurrent Enrollment	Gerald Jackman
5215	5335	At Risk - Student Program	Ron Wolff
5218	5337	At Risk - Homeless & Minority	Gerald Jackman
5229		UPASS	Lynne Baty
5230	5201	Class Size Reduction (State)	Terry Jackson
5250		Teacher Enhancement Projects	Lynne Baty
5251		Bldg. Level - Professional Development	Lynne Baty
5315		Pupil Transportation	Jean Cannon
5316		Fleet Fund - Mileage	Jean Cannon
5334		DWS-Division of Workforce Services (relates STEM)	
5340		YIC- Youth in Custody Programs	Terry Jackson/Matt Webb
5341		Private YIC- Youth in Custody Programs	Terry Jackson/Matt Webb
5364	5641	Early Interventions-Enhancement for at Risk Students-ELL	Lynne Baty
5366		Crisis Intervention Team	Gerald Jackman
5368		School Nurse Program	Terry Jackson
5420		School Land Trust	Mary Kay Kirkland
5424		Administrative Outreach (Medicaid)	Ron Wolff
5425		Medicaid Reimbursement	Kim Lynch
5463		Safety	Ron Wolff
5550		Capital Outlay Foundation	Ron Frandsen
5561		Enrollment Growth	Ron Wolff
5610		Driver Ed - Behind the Wheel	Ron Frandsen
5616		My Access	Mary Kay Kirkland
5617		Making Sense of Sense Making	Gerald Jackman
5618		STAR Cross-age Tutoring	
5635		Dual Immersion (Critical Languages)	Mary Kay Kirkland
5640	5840	OEK - Extended Day Kindergarten	Mary Kay Kirkland
5646		SB97 Online Technology Testing Systems State	Lynne Baty

Year 13 07/01/12 - 06/30/13			
Program Numbers & Description			
Program	State		
Number	Prgrm No.	Program Description	Director
5672		Fee on Fines/Substance Abuse (State)	Mary Kay Kirkland
5700	Fund 76	Northern Utah Curriculum Agent District	Mary Kay Kirkland
5701	Fund 76	NUCC - Reading	Mary Kay Kirkland
5702	Fund 76	NUCC - Math	Mary Kay Kirkland
5705	Fund 76	LEAD - Special Ed Flowthrough	Kim Lynch
5800		E-Rate	Darin Nielsen
5801		Ed Net	Darin Nielsen
5805		K3 Reading Improvement	Mary Kay Kirkland
5810		Library Books & Supplies	Mary Kay Kirkland
5813		ETI (Educational Technology Initiative)	Darin Nielsen
5844	10	State Literacy Progm	Mary Kay Kirkland
5858	5861	Job Enhancement (combined pgr 5322 Praxis)	Terry Jackson
5876		Legislative - Educators Salary Adjustment	Rod Cook
5881		USTAR	Gerald Jackman
5884	5851	Teacher Supplies & Materials	Rod Cook
6047	was6043	Perkins (Federal)	Gerald Jackman
6100		CTE - Agriculture Education	Gerald Jackman
6150		CTE - <b>Summer</b> Agriculture	Gerald Jackman
6199		CTE - AG Vehicle Replacement	Gerald Jackman
6200		CTE - Marketing	Gerald Jackman
6300		CTE - Health Science & Technology Education	Gerald Jackman
6400		CTE - Family & Consumer Sciences Education	Gerald Jackman
6500		CTE - Business Education	Gerald Jackman
6600		CTE - Trade & Technical Education	Gerald Jackman
6700		CTE - Information Technology Education	Gerald Jackman
6800		CTE - Technology & Engineering Education	Gerald Jackman
6900	was6000	Career&Technical Education Prgms (CTSO, Admin etc)	Gerald Jackman
6901	was6800	Technology, Life & Careers (TLC)	Gerald Jackman
6902	was6064	Work Based Learning	Gerald Jackman
6903	was5346	Comprehensive Guidance	Gerald Jackman
7504		Title III (ESL Coordinators)	Lynne Baty
7522		IDEA Preschool	Kim Lynch
7548	7519	ESEA CH1 - Migrant Education	Terry Jackson/Chad Kirby
7551	7524	Idea-B - Handicapped (PL 101-476)	Kim Lynch
7581		Prison/Institutionalized/ -Prison Instruction	Matt Webb
7626	7607	Title II, Part A, Teacher Quality	Mary Kay Kirkland
8000		Enterprise Programs - School Lunch	Kathy Hansen
9300		Administration	Ron Wolff
9600		Building Maintenance and Utilities	Jim Christensen
9670		Technology Maintenance	Darin Nielsen
9671		Technology Maintenance -Special clearing	Darin Nielsen
9700		Construction Program (Bond)	Jim Christensen
9999		Undistributed by Progam	Ron Frandsen
7581		Prison/Institutionalized/ -Prison Instruction	Matt Webb
7626	7607	Title II, Part A, Teacher Quality	Mary Kay Kirkland
7661		Extra 3 Contract Days & PTC Days	Rod Cook
7662		ARRA - TITLE I	Mary Kay Kirkland
7664		ARRA - IDEA (Special Ed)	Kim Lynch
7667		ARRA - Preschool	Kim Lynch
7699		Secure Rural Schools & Roads	Jim Christensen
7860		Teacher Academy BEMS	Denise LeFevre/Jeanne Andersen
7861		Dual Immersion	Mary Kay Kirkland
8000		Enterprise Programs - School Lunch	Kathy Hansen
9300		Administration	Ron Wolff
9600		Building Maintenance and Utilities	Jim Christensen
9670		Technology Maintenance	Darin Nielsen
9671		Technology Maintenance -Special clearing	Darin Nielsen
9700		Construction Program (Bond)	Jim Christensen
9999		Undistributed by Progam	Ron Frandsen
9671		Technology Maintenance -Special clearing	Preston Checketts
9700		Construction Program (Bond)	Jim Christensen
9999		Undistributed by Progam	Ron Frandsen

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

## FUND CODES

### Fund Classifications

#### **Governmental Fund Types**

- 10 The General Fund
- 20 Special Revenue Funds
  - 21 School Activity Accounting
  - 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
<b>Elementary</b>	
104	Century
120	Early Learning Center Corinne
125	Discovery
132	Fielding
134	Foothill
136	Garland
140	Grouse Creek
148	Howell
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

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

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

## FUNCTION CODES

### Function Classifications

<b>1000</b>	<b>General Instruction (work directly with students)</b>
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<b>2000</b>	<b>Supporting Services</b>
-------------	----------------------------

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

<b>3000</b>	<b>Operation of Non-Instructional Services</b>
-------------	--

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

<b>110</b>	<b>General District Administrative Salaries</b>
------------	---

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

#### 120 School Administrative Salaries

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

#### 130 Certified Instructional Salaries

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

#### 140 Other Certified Salaries

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

#### 150 Office Salaries

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

#### 160 Para-Professional Salaries

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

#### 170 Student Transportation Salaries

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

#### 180 Operation & Maintenance Salaries

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

#### 190 Other Classified Salaries

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

#### 200 Employee Benefits

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

#### 300 Purchased Professional & Technical Services

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

#### 400 Purchased Property Services

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

#### 500 Other Purchased Services

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



## 600 Supplies & Materials

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### 610 Supplies - General

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

### 620 Emergency Custodial Supplies

#### 622 Oil

#### 624 Motor Fuel

#### 625 Electricity

#### 626 Natural Gas

#### 630 Food

#### 636 Printing

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

### 641 Textbooks

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

### 643 Consumable Textbooks

### 644 Library Books

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

### 650 Periodicals

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

### 660 Audiovisual Materials

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

### 670 Computer Software

### 675 Wiring

### 681 Lubricants

### 682 Tires and Tubes

### 683 Repair Parts for Buses & Other Vehicles

## 700 Property

---

### 710 Land & Improvements

### 720 Buildings

### 732 Busses

### 733 Furniture

### 734 Principals Tech

### 735 Vehicles

### 736 Principals Tech

### 737 Principals Tech

### 738 Equipment < \$500 or non-capitalized

### 739 Other Equipment > \$ 500 or capitalized

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

800 Other Objects

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

900 Other Uses of Financial Resources

910	Principal
931	Lease Interest
999	Revenue Accounts Only

**BESD Board Financial  
Budget Report**

		2009-10	2010-11	2011-12	2012-13	2013-14
	Description	Actual	Actual	Actual	Revised	Preliminary
						2013 Prelim
1	GENERAL FUND (M&O) FUND (10)					
2						
3	REVENUE:					
4	Local					
5	Property	8,256,100	11,017,043	10,815,796	15,637,194	15,290,582
6	Tuitions/Trans	77,265	113,403	131,711	200,000	200,000
7	Inv Earnings	141,528	92,703	176,956	180,000	180,000
8	Indir. Costs-SL	522,682	399,652	854,838	650,000	750,000
9	Rental Fees	166,800	118,878	120,001	110,000	120,000
10	Other	708,989	835,882	766,995	950,000	950,000
11	State	45,496,299	44,549,597	44,263,759	45,636,158	45,684,584
12	Federal	7,117,781	6,992,501	5,091,353	4,308,000	3,954,000
13	Funds Avail/Assigned Balance		-1,146,657	850,000	850,000	1,295,000
14	TOTAL M & O					
15	REVENUE	62,487,444	62,973,002	63,071,409	68,521,352	68,424,166
16	Beg Balance	55,478	563,479	821,173	745,066	688,371
17	Less:					
18	Ending Balance	563,478	821,173	745,066	688,371	525,577
19	TOTAL M & O FUNDS					
20	available	61,979,444	62,715,308	63,147,516	68,578,047	68,586,960
21						
22	EXPENDITURES:					
23	Instruction (1000)					
24	Salaries	26,854,320	27,251,310	27,022,098	27,660,786	28,018,242
25	Benefits	11,582,226	11,396,812	11,710,653	12,208,045	12,564,355
26	Purchased Serv.	822,171	827,087	1,558,568	1,617,360	1,608,000
27	Supplies/Texbooks	1,136,933	1,372,943	1,120,601	1,894,086	1,672,000
28	Equip/ETI/Prog	981,066	1,058,017	810,303	698,000	550,000
29	Other	682,070	687,149	417,429	425,000	425,000
30	Total	42,058,786	42,593,318	42,639,652	44,503,277	44,837,597
31						
32	Student Services (2100)					
33	Salaries	1,531,075	1,443,469	1,462,019	1,492,999	1,504,196
34	Benefits	621,894	611,375	641,778	635,130	660,701
35	Other	10,969	11,731	78,037	83,000	59,000
36	Total	2,163,938	2,066,575	2,181,834	2,211,129	2,223,898
37						

**BESD Board Financial  
Budget Report**

		2009-10	2010-11	2011-12	2012-13	2013-14
	Description	Actual	Actual	Actual	Revised	Preliminary
						2013 Prelim
38	Instructional Staff (2200)					
39	Salaries	928,234	914,331	960,774	930,103	937,079
40	Benefits	333,356	350,894	378,335	354,947	370,877
41	Other	138,257	125,022	154,673	138,000	155,000
42	Total	1,399,847	1,390,247	1,493,782	1,423,050	1,462,956
43	District Administration (2300)					
44	Salaries	222,744	230,413	232,841	235,794	237,562
45	Benefits	143,347	126,712	146,648	145,683	149,722
46	Purch Services	64,103	58,314	53,718	48,500	65,000
47	Liability Insurance	124,397	113,670	126,546	124,216	135,000
48	Supplies	48,875	33,737	22,606	21,964	25,000
49	Other	6,942	12,477	18,382	16,000	15,500
50	Total	610,408	575,323	600,741	592,157	627,784
51	School Administration (2400)					
52	Salaries	2,887,815	2,857,596	2,905,182	2,888,460	2,975,123
53	Benefits	1,169,794	1,190,992	1,248,530	1,208,027	1,258,604
54	Prof Serv/Travel	62,581	55,070	98,125	68,355	65,000
55	Other	29,118	16,854	10,406	11,600	20,000
56	Total	4,149,308	4,120,512	4,262,243	4,176,442	4,318,728
57						
58	Business & Support (2500)					
59	Salaries	1,006,371	1,014,931	1,030,407	1,050,660	958,540
60	Benefits	386,527	411,659	431,900	432,237	423,532
61	Contract Services	20,423	41,407	151,307	151,500	75,000
62	Other	225,133	224,916	116,639	205,000	135,000
63	Total	1,638,454	1,692,913	1,730,253	1,839,397	1,592,072
64						
65	Operation & Maintenance (2600)					
66	Salaries	2,382,976	2,380,527	2,429,989	2,500,195	2,548,946
67	Benefits	999,846	1,004,910	1,037,739	1,054,540	1,097,872
68	Electricity	702,103	769,191	807,540	912,030	957,632
69	Purchased Service	297,174	300,655	352,614	372,542	310,000
70	Telephone	191,608	196,321	182,483	155,700	205,000
71	Natural Gas	569,789	589,618	464,128	579,233	608,195
72	Prop Insurance	239,048	253,507	259,597	223,511	235,862
73	Repair	182,879	121,326	190,163	201,584	160,000
74	Supplies	417,497	403,976	444,737	649,447	626,000
75	Other	1,800	3,485	3,226	2,800	3,500
76	Total	5,984,720	6,023,516	6,172,216	6,651,582	6,753,007

**BESD Board Financial  
Budget Report**

		2009-10	2010-11	2011-12	2012-13	2013-14
	Description	Actual	Actual	Actual	Revised	Preliminary
						2013 Prelim
77	Transportation (2700)					
78	Salaries	2,002,550	2,011,040	2,063,136	2,088,115	2,103,776
79	Benefits	683,037	738,441	834,382	677,664	713,428
80	Purch Serv	219,249	252,422	264,063	254,265	232,000
81	Fuel	467,259	615,267	694,638	744,900	782,145
82	Supplies	260,828	351,799	232,650	345,976	371,000
83	Other/Veh Charges	53,727	283,935	575,135	556,154	404,043
84	Total	3,686,650	4,252,904	4,664,004	4,667,074	4,606,392
85	Community Services (3300)					
86	Salary			1,039,404	1,042,449	1,050,267
87	Benefits			257,021	266,405	284,260
88	Purchased Serv			220,132	246,438	235,000
89	Supplies/Util			130,519	138,710	150,000
90	Property			44,302	34,300	210,000
91	Other Objects			29,228	35,637	35,000
92	Total			1,720,606	1,763,939	1,964,527
93	Interfund Trans	0		-1,720,606		
94	Change Desig Fund Bal	287,333		-597,209	750,000	200,000
95	Undist Reserv Add	0				
96	TOTAL EXPENDITURERS	0				
97	M & O	61,979,444	62,715,308	63,147,516	68,578,047	68,586,960
98	<b>School Activity Fund (21)</b>					
99						
100	REVENUE:					
101	School Deposits	3,546,604	3,022,460	2,818,454	3,518,454	3,600,000
102						
103	Other					
104	Total Revenue	3,546,604	3,022,460	2,818,454	3,518,454	3,600,000
105						
106	EXPENDITURES:					
107	Supplies	1,003,683	1,701,504	1,810,920	2,190,500	1,900,000
108	Other	2,629,515	1,383,285	1,067,918	1,215,000	1,700,000
109	Desig/Other					
110	Total Expenditures					
111	School Activity	3,633,198	3,084,789	2,878,838	3,405,500	3,600,000

**BESD Board Financial  
Budget Report**

		2009-10	2010-11	2011-12	2012-13	2013-14
	Description	Actual	Actual	Actual	Revised	Preliminary
						2013 Prelim
112	<b>NON K-12 PROGRAMS FUND (23)</b>					
113						
114	REVENUE:					
115	Property Tax	1,425,142	1,841,096	2,179,159	0	0
116	Bear River Natatorium	54,400	47,160	421,000	0	0
117	Box Elder Natatorium	79,259	87,639	0	0	0
118	Local Sources	408,526	481,361	0	528,530	686,000
119	State Sources	988,078	962,621	1,038,280	1,055,890	1,082,400
120	Federal Sources	321,403	295,972	265,000	270,000	270,000
121	Transf. In Other Funds	0	-36,904			
122	Total Revenues	3,276,808	3,678,945	3,903,439	1,854,420	2,038,400
123	Beg. Balance	264,121	8,623	137,190	110,000	80,681
124	Less:					
125	Ending Balance	70,907	137,190	485,536	80,681	251,907
126	Non-K-12 Programs					
127	Funds available	3,540,929	3,550,378	3,555,093	1,883,739	1,867,174
128	Non K-12 Services (3200)					
129	Salary	1,144,763	1,138,393	1,132,175	1,223,485	1,232,661
130	Benefits	406,251	427,555	420,478	396,619	417,574
131	Purchased Services	58,476	55,669	71,161	97,225	122,540
132	Other	219,983	241,345	188,164	166,410	94,399
133	Total	1,829,473	1,862,962	1,811,978	1,883,739	1,867,174
134	Community Services (3300)					
135	Salary	1,083,853	1,010,957	1,039,404		
136	Benefits	219,666	246,078	257,021		
137	Purchased Serv	157,336	251,408	220,132		
138	Supplies/Util	140,169	141,683	130,519		
139	Property	4,309	5,726	44,302		
140	Other Objects	35,216	31,564	29,228		
141	Total	1,640,549	1,687,416	1,720,606		
142	Total Expenditures					
143	Non K12 Fund	3,470,022	3,550,378	3,532,584	1,883,739	1,867,174

**BESD Board Financial  
Budget Report**

		2009-10	2010-11	2011-12	2012-13	2013-14
	Description	Actual	Actual	Actual	Revised	Preliminary
						2013 Prelim
144	<b>DEBT SERVICE FUND (31)</b>					
145						
146	REVENUE:					
147	Property Tax	6,764,107	6,008,998	6,669,396	8,050,000	6,800,000
148	Interest	29,639	24,764	34,475	24,500	20,000
149	Bonds		0	0	0	215,000
150	Total		0	0		
151	Begining Bal	5,458,080	6,253,597	6,425,059	7,109,943	8,169,443
152	LESS:		0			
153	Ending Balance	6,253,597	6,425,059	7,109,943	8,169,443	8,189,443
154	Funds Available	6,253,597	6,425,059	7,109,943	8,169,443	8,189,443
155	EXPENDITURE:					
156	Refund of Bonds	5,998,229	5,862,300	6,018,987	6,600,000	6,600,000
157	Bond Debt			0	415,000	415,000
158	Other Uses					
159	Total	5,998,229	5,862,300	6,018,987	7,015,000	7,015,000
160	<b>CAPITAL OUTLAY FUND (32)</b>					
161						
162	REVENUE:					
163	Property Tax	8,474,885	7,315,158	9,564,639	9,916,356	8,100,000
164	Interest	298,645	143,362	173,749	204,568	90,000
165	Other	89,382	195,846	133,656	124,900	85,000
166	State	2,893,908	2,165,906	1,137,484	15,000	15,000
167	Federal	0	0	0		
168	Ins./Prop.Recry	0	92,228	176,712	289,921	25,000
169	Total Revenue	11,756,820	9,912,500	11,186,240	10,550,745	8,315,000
170	Bond Proceeds	31,618,633	1	15,864,249	0	
171	Other Sources/QZAB	115,347	494,023	2,327,536	0	
172	Desig. Fund Bal				4,200,000	3,200,000
173	TOTAL REVENUE CAPITAL					
174	OUTLAY	43,490,800	10,406,524	29,378,025	14,750,745	11,515,000
175	Beg. Balance	4,836,417	10,165,398	0	15,409,479	21,968,473
176	Less:					
177	Ending Balance	10,165,397	-1	15,409,479	21,968,473	24,468,473
178	Capital Outlay Funds					
179	available	38,161,820	20,571,923	13,968,546	8,191,751	9,015,000

**BESD Board Financial  
Budget Report**

		2009-10	2010-11	2011-12	2012-13	2013-14
	Description	Actual	Actual	Actual	Revised	Preliminary
						2013 Prelim
180	EXPENDITURES:					
181	Oper/Maint					
182	10% and Other					
183	Purchased Services	22,416	19,813	21,870	46,975	100,000
184	Software	12,153	3,619	126,434	125,641	115,000
185	Land Improvement	1	1	1	10,000	10,000
186	Fielding MBA	1,578,874	1,609,105	1	305,000	215,000
187	Buildings/ 5 yr	107,708	1,011,778	1,534,371	2,175,000	2,500,000
188	Vehicles	380,437	865,992	637,468	815,061	855,000
189	Furniture/Equip	920,405	720,832	465,376	941,835	1,300,000
190	Other Objects	294,577	27,500	1	100,000	320,000
191	Total Capital	3,316,571	4,258,640	2,785,522	4,519,512	5,415,000
192	Other Const/Snowville	868,614	9,154,962	367,713	1,858,118	0
193	HS Serv./Fielding/Garlan	527,675	0	5,618,626	448,024	0
194	HS Const./BEMS Gym/BR Na	24,999,113	6,638,563	4,624,123	755,309	3,200,000
195	Prop Purchase/Other Proj	368,727	1	1	356,000	400,000
196	HS FFE/Fielding/Snowvill	584,281	519,757	459,099	254,788	0
197	Total Construction	27,348,410	16,313,283	11,069,562	3,672,239	3,600,000
198	Desig. F Bal	7,496,838		0	0	0
199	Bond Issue Fee			113,462		
200	TOTAL EXPENDITURES CAPITAL					
201	OUTLAY	38,161,819	20,571,923	13,968,546	8,191,751	9,015,000
202	SCHOOL FOOD SERVICE FUND (49)					
203						
204	REVENUE:					
205	Lunch Sales	1,314,263	1,373,483	1,273,572	1,251,525	1,325,000
206	Other Local	9,588	10,783	2,043	2,300	1,500
207	State	556,701	631,231	666,933	705,000	645,000
208	Federal	1,972,111	2,264,974	2,302,736	2,553,000	2,200,000
209	Other	56,868	7,379	-13,933	5,000	5,000
210	TOTAL REVENUE SCHOOL					
211	FOODS	3,909,531	4,287,850	4,231,351	4,516,825	4,176,500
212	Beg. Balance	360,128	230,104	553,811	632,979	588,299
213	Less:					
214	Ending Balance	230,104	553,811	632,979	588,299	535,205
215	School Food Service Funds					
216	available	4,039,555	3,964,143	4,152,183	4,561,505	4,229,594



**BESD Board Financial  
Budget Report**

		2009-10	2010-11	2011-12	2012-13	2013-14
	Description	Actual	Actual	Actual	Revised	Preliminary
						2013 Prelim
217	EXPENDITURES:					
218	Salaries	1,494,134	1,424,393	1,418,649	1,420,872	1,431,529
219	Benefits	469,028	475,658	472,325	475,729	500,065
220	Food/Supplies	1,901,449	1,911,837	1,924,484	2,049,135	2,120,000
221	Equipment	4,823	63,643	20,589	17,451	60,000
222	Other Costs	170,120	88,611	16,136	48,318	18,000
223	Dir/Indirect Costs	1	1	300,000	550,000	100,000
224	TOTAL EXPENDITURES SCHOOL					
225	FOODS	4,039,555	3,964,143	4,152,183	4,561,505	4,229,594
226	Foundation Fund (75)					
227						
228	REVENUE:					
229	Total Revenue	63,807	65,140	155,848	71,000	67,000
230	Available Revenue	63,807	65,140	155,848	71,000	67,000
231	EXPENDITURE:					
232	Expenses	69,704	78,195	78,098	70,500	65,000
233	Changes/Desg Fund Bal					
234	TOTAL EXPENDITURE	69,704	78,195	78,098	70,500	65,000
235	Agency Fund (76)					
236						
237	REVENUE:					
238	Agent Services	75,966	106,580	150,800	150,000	125,000
239	State	5,121	0	0	0	0
240	Federal	1	1	0	0	0
241	Other	0	0			
242	TOTAL REVENUE/BB					
243	AGENCY FUND	81,088	106,581	150,800	150,000	125,000
244	EXPENDITURE:					
245	Instruction	-1,526	1	11,585	15,000	11,000
246	NUCC	64,093	96,005	139,836	135,000	114,000
247	Other	1	1	0		
248	Changes/Desg Fund Bal					
249	TOTAL EXPENDITURES					
250	AGENCY FUND	62,568	96,007	151,421	150,000	125,000
251						
252						
253						
254						
255	GRAND TOTAL FUNDS AVAILABLE					
256	ALL FUNDS	117,666,844	100,420,992	95,058,383	95,123,939	95,680,171
257	GRAND TOTAL EXPENDITURE					
258	ALL FUNDS	113,781,341	99,923,043	93,928,173	93,856,042	94,503,728

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

63	Total	Total	
64			
65	<b>Operation &amp; Maintenance (2600)</b>	Operation and Maintenance	Facilities Operation and Maintenance
66	Salaries	Salaries	Director/Secretary/Maintenance and Custodial Personnel
67	Benefits	Benefits	Benefits/FICA/Retirement/H & A/Workers comp/Life Insurance
68	Electricity	Electricity	Electrical Costs
69	Purchased Service	Professional Services	IT Offsite/Weed Control/Asset Management Software/Water/Sewer
70	Telephone	Telephone	Telephone/Computer/Cellular Phone Lines
71	Natural Gas	Natural Gas	Natural Gas all Buildings
72	Prop Insurance	Property Insurance	Insurance for all District Property State Risk Management
73	Repair	Building and Equipment Repa	Building/Copiers/Musical Instrument/Printer Repair
74	Supplies	Supplies	Custodial/Glass repair/Emergency Maintenance/Building Repair Supplies
75	Other	Other	Property Tax/Computer and Maintenance Training and Professional Development
76	Total	Total	
77	<b>Transportation (2700)</b>	Student Transportation	
78	Salaries	Salaries	Director/Coordinator/Secretarial Support/Mechanics/Training/Drivers
79	Benefits	Benefits	Benefits/FICA/Retirement/H & A/Workers comp/Life Insurance
80	Purch Serv	Professional Services	Drug Testing/Water/Sewer/Shop repairs/parent travel reimbursement/ Driver Meals
81	Fuel	Fuel for Vehicles	Diesel and gasoline for Bus Fleet
82	Supplies	Supplies	Tires/Oil/Grease/Repair Parts/Supplies
83	Other/Veh Charges	Other	Training/Workshops/Physicals
84	Total	Total	
85	<b>Community Services (3300)</b>	Community Services	Natatorium/Recreational Services/Athletics/Extra Curricular
86	Salary	Salaries	Natatorium/ Extracurricular/ Coaching/Sports
87	Benefits	Benefits	Benefits/FICA/Retirement/H & A/Workers comp/Life Insurance
88	Purchased Serv	Professional Services	Referees/Police Services/Other
89	Supplies/Util	Supplies and Utilities	Utilities/Supplies/Pool Chemicals
90	Property	Property	Equipment for Natatoriums
91	Other Objects	Other	Building rental rebate/Sales Tax Natatoriums
92	Total	Total	Total Community Services
93	Interfund Trans	Transfers to/from other fun	Transfers to/from other funds
94	Change Desig Fund Bal	Fund Balance	Changes in designated funds and other
95	Undist Reserv Add	Add to Assigned Balance	Increase of Emergency Fund Balance
96	TOTAL EXPENDITURERS		
97	M & O		Grand total Expenditures General Fund
98	<b>School Activity Fund (21)</b>	Header Fund description	
99			
100	REVENUE:	Revenue Header	
101	School Deposits	School Activity Accounts	School Accounts reporting as of end of year
102			
103	Other	Other	
104	Total Revenue		
105			
106	EXPENDITURES:	Expenditure Header	
107	Supplies	Supplies	All supplies used in schools from locally collected funds
108	Other	Other	Other from locally collected funds
109	Desig/Other	Designated Funds	Changes in designated funds and other
110	Total Expenditures	Total	
111	School Activity	Total School Activity Funds	
112	<b>NON K-12 PROGRAMS FUND (23)</b>		
113			
114	REVENUE:	Revenue Header	
115	Property Tax	Property Tax	Basic Tax Levied and collected for recreation
116	Bear River Natatorium	Pool Entrance Fees	Fees Charged to public for swimming and use of facility
117	Box Elder Natatorium	Pool Entrance Fees	Fees Charged to public for swimming and use of facility
118	Local Sources	Other Local revenue	Building rental and other fees for recreation
119	State Sources	Preschool /Adult Ed	All non school age related grants from the state
120	Federal Sources	Federal revenue	All non school age related grants from the federal government
121	Transf. In Other Funds	Transfers from other funds	Transfers from other funds
122	Total Revenues	Total Revenue	
123	Beq. Balance	Beginning Balance	Balance Carryover from last year
124	Less:		
125	Ending Balance	Ending Balance	Ending Balance
126	Non-K-12 Programs		
127	Funds available	Total Money available	Money available to allocate
128	<b>Noninstructional (3200)</b>	Non K-12 Instructional Serv	Preschool/Adult Ed/Migrant Services/non K-12 services

129	Salary	Salaries	Preschool/Summer Band/Migrant
130	Benefits	Benefits	Benefits/FICA/Retirement/H & A/Workers comp/Life Insurance
131	Purchased Services	Professional Services	Auditor/Other Services
132	Other	Other	Supplies/Utilities/Equipment/Indirect Costs
133	Total	Total	
134	<b>Community Services (3300)</b>	Community Services	Natatorium/Recreational Services/Athletics/Extra Curricular
135	Salary	Salaries	Natatorium/ Extracurricular/ Coaching/Sports
136	Benefits	Benefits	Benefits/FICA/Retirement/H & A/Workers comp/Life Insurance
137	Purchased Serv	Professional Services	Referees/Police Services/Other
138	Supplies/Util	Supplies and Utilities	Utilities/Supplies/Pool Chemicals
139	Property	Property	Equipment for Natatoriums
140	Other Objects	Other	Building rental rebate/Sales Tax Natatoriums
141	Total	Total	Total Community Services
142	Other Objects	Transfers to/from other fun	Transfers to/from other funds
143	NON K-12 PROGRAMS FUND(23)	Fund Balance	Changes in designated funds and other
144	<b>DEBT SERVICE FUND (31)</b>		
145			
146	<b>REVENUE:</b>		
147	Property Tax	Property Tax	Property Tax for debt retirement of General Obligation Bonds
148	Interest	Interest Earned	
149	Bonds	Bonds Sold	Bonds Sold
150	Total	Total	
151	Beginning Bal	Beginning Balance for year	
152	<b>LESS:</b>		
153	Ending Balance	Ending Balance	
154	Funds Available	Available to spend	
155	<b>EXPENDITURE:</b>		
156	Refund of Bonds	Payments of Bonds	
157	Bond Debt	Debt Payment	Debt payment
158	Other Uses	Other costs	Fees associated with bonds
159	Total	Total	
160	<b>CAPITAL OUTLAY FUND (32)</b>	Header Fund description	
161			
162	<b>REVENUE:</b>	Revenue Header	
163	Property Tax	Capital Outlay Combined Loc	Basic/Tax sales/Redemptions/10% of Basic
164	Interest	Interest	Interest Earnings on Balances
165	Other	Other	Other from locally collected funds
166	State	State	Capital Equalization Program
167	Federal	Federal	Special Federal Programs
168	Ins./Prop.Recry	Insurance Property Recovery	Insurance payments/Surplus Property Sales
169	Total Revenue	Total Revenue	
170	Bond Proceeds	Bond Proceeds	Bond Proceeds used for Capital Building
171	Other Sources	Other	Donations
172	Desig. Fund Bal	Designated Fund Balance	Designated Fund Balance Transfer
173	<b>TOTAL REVENUE CAPITAL</b>	Total	
174	<b>OUTLAY</b>	Total Capital Outlay	
175	Beg. Balance	Beginning Balance	
176	Less:	Less	
177	Ending Balance	Ending Balance	
178	Capital Outlay Funds	Total	
179	available	Total Capital Outlay	Revenue plus beginning balance less ending balance
180	<b>EXPENDITURES:</b>	Expenditure Header	
181	Oper/Maint	Operation and Maintenance	Transfers for special projects General Fund
182	10% and Other	10% and Other	10% of Basic Expenses and Other Transfers
183	Purchased Services	Professional Services	Architect/Engineers/Asbestos Abatement
184	Software	Software	Software purchases
185	Land Improvement	Land Improvement	Sidewalks/Fences/Driveways
186	Fielding MBA	Fielding MBA payment	Municipal Building Authority Lease Payment
187	Buildings/ 5 yr	Five year plan	Building repairs/Roofs/Land Improvements
188	Vehicles	Vehicles	Busses and other Vehicles
189	Furniture/Equip	Capital Furniture and Equip	Classroom furniture and Equipment/Maintenance/Technology/Other Capital Equipment
190	Other Objects	Other	Miscellaneous other expenditures
191	Total Capital	Total	
192	Other Const	Other Construction	Besides High School Construction
193	High School Serv.	Professional Services	High School Architects/Engineers/Inspectors
194	High School Const.	High School Construction	Construction Charges Both High Schools

195	Prop Purchase	Property Purchases	Real Property Purchases
196	High School FFE	High School Furniture & Fix	Furniture/Fixtures/Equipment
197	Total Construction	Total Construction School D	School District Construction Totals
198	Desig. F Bal	Designated Fund Balance	Designated Fund Balance Transfer
199	Budget Cuts	Budget Cuts	Budget Adjustments (2009 midyear)
200	TOTAL EXPENDITURES CAPITAL		
201	OUTLAY	Total	
202	SCHOOL FOOD SERVICE FUND (49)	Header Fund description	
203			
204	REVENUE:	Revenue Header	
205	Lunch Sales	Lunch Sales	Money collected for sales of Lunches
206	Other Local	Other Local	Interest/Alacart/Misc.
207	State	State	State Lunch Allocation
208	Federal	Federal	Federal National School Lunch Allocations
209	Other	Other	Other
210	TOTAL REVENUE SCHOOL		
211	FOODS	Total	Total School Foods Program Revenues
212	Beq. Balance	Beginning Balance	
213	Less:	Less	
214	Ending Balance	Ending Balance	
215	School Food Service Funds	Total	
216	available	Funds Available	Revenue plus beginning balance less ending balance
217	EXPENDITURES:	Expenditure Header	
218	Salaries	Salaries	School Lunch/Supervisor/ Clerks/Cooks/Secretarial Support
219	Benefits	Benefits	Benefits/FICA/Retirement/H & A/Workers comp/Life Insurance
220	Food/Supplies	Food and Supplies	Food and Supplies for preparing and serving
221	Equipment	Equipment	School Lunch Equipment and Furniture
222	Other Costs	Other	Miscellaneous Cost/Travel/Training
223	Dir/Indirect Costs	Direct and Indirect Costs	Energy and Management Costs
224	TOTAL EXPENDITURES SCHOOL	Total	
225	FOODS	Total School Lunch	
226	Foundation Fund (75)	Header Fund description	School District Foundation
227			
228	REVENUE:	Revenue Header	Revenue from grants/donations/fund raising activities
229	Total Revenue	Total Revenue	
230	Available Revenue	Available Revenue	
231	EXPENDITURE:		
232	Expenditure	Expenditure	Expenditure for cost of raising money scholarships/donations to
233	Changes/Desq Fund Bal	Designated Fund Balances	Designated Fund Balance Transfer
234	TOTAL EXPENDITURE	Total Expenses	
235	Agency Fund (76)	Header Fund description	Acting as an Agent for programs that flow to other districts
236			
237	REVENUE:	Revenue Header	Northern Utah Curriculum Consortium/Medicaid Reimbursement
238	Agent Services	Agent Services	Northern Utah Curriculum Consortium/Medicaid Reimbursement
239	State	State	Northern Utah Curriculum Consortium
240	Federal	Federal	Medicaid Reimbursement
241	Other	Other	Miscellaneous other programs
242	TOTAL REVENUE/BB	Total Revenue	
243	AGENCY FUND	Total	
244	EXPENDITURE:	Expenditure Header	
245	Instruction	Instructional Expenditures	Classroom Instructional Expenditures
246	NUCC	Northern Utah Curriculum As	Northern Utah Curriculum Association
247	Other	Other	Other
248	Changes/Desq Fund Bal	Designated Fund Balance	Designated Fund Balance Transfer
249	TOTAL EXPENDITURES	Total Agency Fund	
250	AGENCY FUND	Total	
251			
252			
253			
254	GRAND TOTAL FUNDS AVAILABLE		
255	ALL FUNDS		
256	GRAND TOTAL EXPENDITURE		
257	ALL FUNDS		
258			