

BOX ELDER SCHOOL DISTRICT

Learning is Everything

960 South Main
Brigham City, Utah

Revised Budget
2021-2022

&

Tentative Budget
2022-2023

June 2022

Prepared May 20, 2022

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Box Elder School District
Budget Revision June 2021-22
Preliminary Adoption 2022-2023

Introductory Section

BOARD OF EDUCATION

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

ADMINISTRATION

Steve Carlsen	Superintendent
Keith Mecham	Assistant Superintendent Personnel
Heidi Jo West	Assistant Superintendent Elementary Teaching and Learning
Gary Allen	Assistant Superintendent Secondary Teaching and Learning
David Roberts	Business Administrator

Catherine Allen	Director of Special Education
Robert Gordon	Director of Technology
Alison Williams	Director of Applied Technology
Jeremy Young	Director of Assessment
Corey Thompson	Director Facilities Management
Jacqueline Whitaker	Coordinator of Student Services
Jason Sparks	Supervisor Transportation
Candace Parr	Supervisor School Lunch

Executive Summary

Box Elder School District is an independent entity consolidated in 1907 for the purpose of public education. The school district is governed by a Board of Education that is elected by the public. The district boundaries cover all of Box Elder County in northwestern Utah, with the major cities being Brigham City and Tremonton City. The district serves approximately 12,400 Students.

Budget Presentation

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

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

Other Funds included in the budget are as follows:

(Primarily Fiduciary Funds)

75	Foundation Fund
76	Agency Fund

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

Budget Development

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

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

Revenue

Box Elder School District receives 56% of its total revenues from the state, 39% from local taxes and fees, 5% from the Federal Government. (2020 audited figures, All Funds) (See Exhibit I)

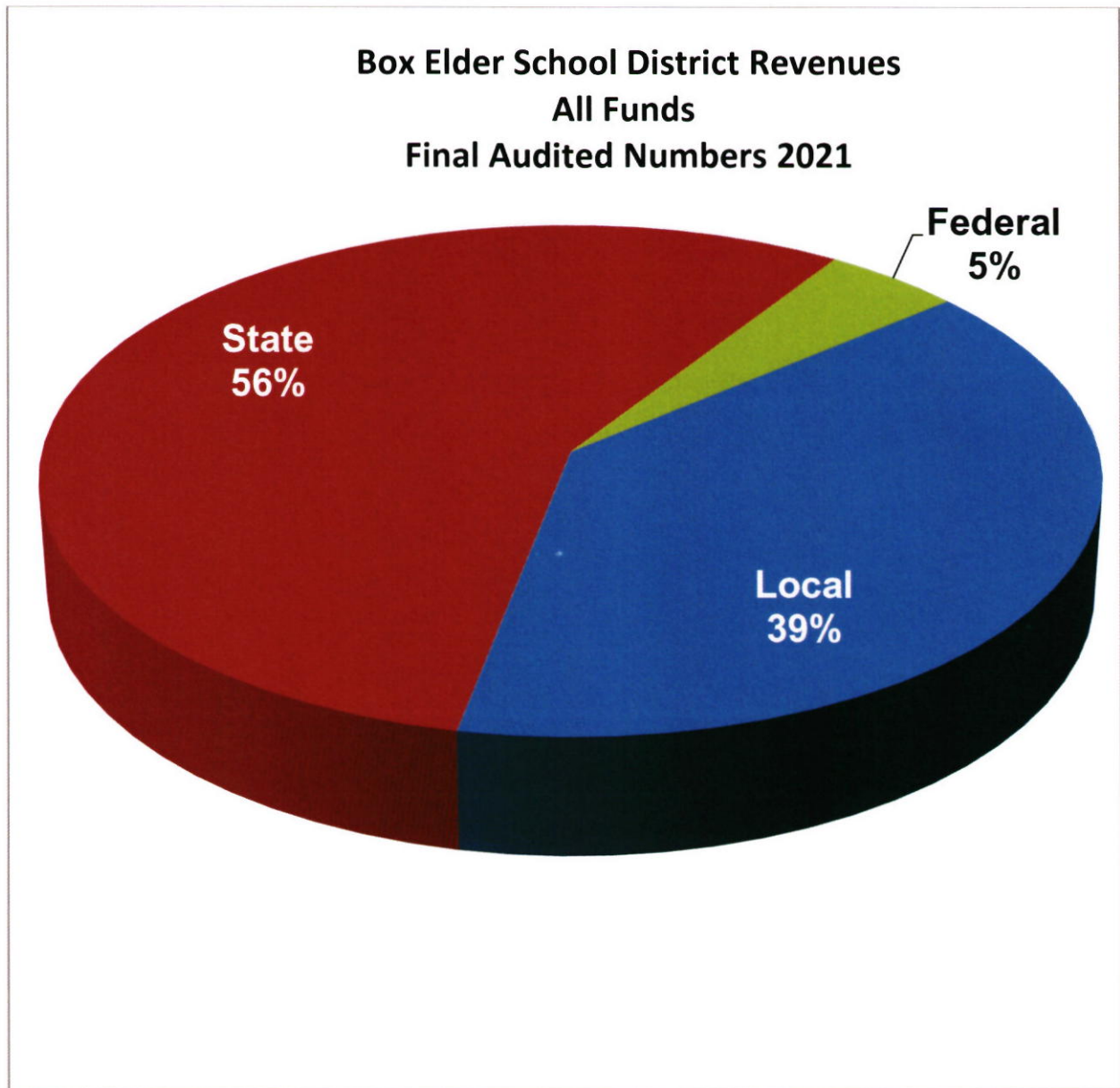


Exhibit I

This budget was prepared using \$4,038 per weighted pupil unit for the 2022-23 school year. 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 46.80% of total spending, benefits 19.00 %, supplies 11.89 %, purchased services 14.01 %, property 2.91 %, and other including debt 6.06% (2021 audited figures, All Funds, See Exhibit II)

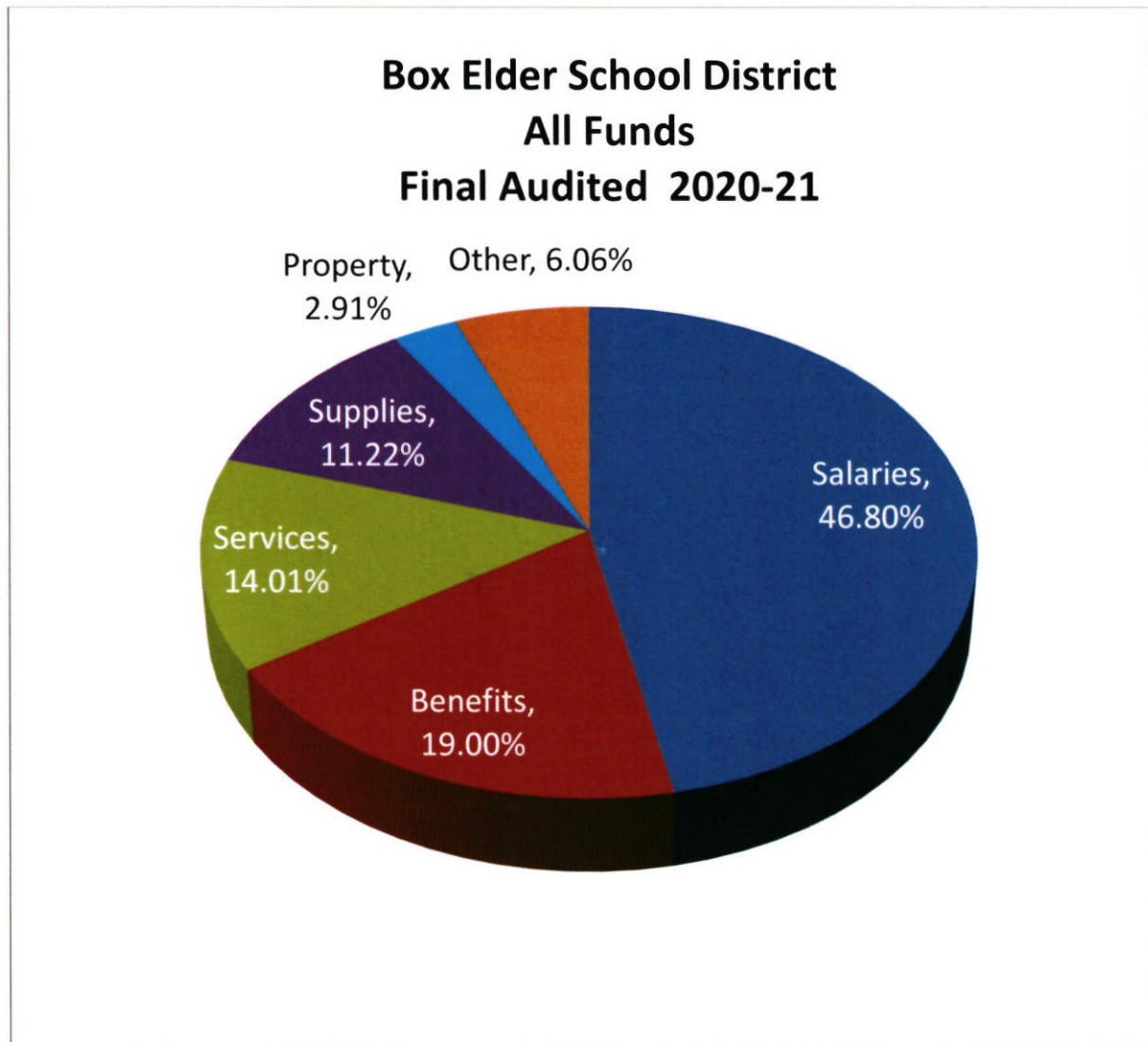


Exhibit II

Fund Balances

At the end of the year, any unspent state program balances are required by law to be set aside for future spending in that program. The allowed balances are regulated by the program requirements. These balances are referred to as Unearned Fund Balances because they have been earmarked and restricted for future use for the specific programs and cannot be spent for general education. (Unearned Revenue has replaced Restricted Fund Balance to show State Balances as of 20-21.) Committed Fund Balances are funds set aside by the board for designated purposes and Assigned Fund Balances are funds set aside by management for restricted purposes.

Fund Balance and Retained Earnings

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

Student Count and WPU

The State of Utah pays a base equal amount of money per student to assure equal access to education for all students. The WPU for 2023 is \$4,038. Therefore, Box Elder School District is guaranteed a base amount per student even though the tax revenue in our county does not raise that much money. The district is expecting to receive approximately \$47.7 million dollars in equalization (WPU) money for the 2022 year, about \$9.8 million of which is local taxes raised by the Basic Rate. The district had a fall enrollment of 12,303 (October 1, 2021). The state fall enrollment estimate is 12,510 (October 1, 2022), which represents 1.7% growth over the fall enrollment of 11,866 (October 1, 2020). The budget for 2023 is built on 11,240 Weighted Pupil Units (WPU) with an increase of 572 WPU's from 2021 estimates. (Kindergarten students are counted at .55 of one WPU.) These estimates come from the Minimum School State Estimates April 2023. (USBE)

Property Taxes

The budget was built on a valuation of \$6.11 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 2022 was .006842 or \$6.84 per \$1000 of assessed valuation. Since homeowners receive a 45% discount on property taxes, the owner of a \$400,000 primary residence will pay an estimated \$1,505 in property taxes for schools. It is currently estimated that .001661 or \$1.66 per \$1,000 of this total will be required by the state as a basic rate for education equalization throughout the state. This is the same rate as last year. This is part of the equalization formula for the Weighted Pupil Unit in Utah. Tax rates will be set when state figures become available using this budget as a guide.

Capital Projects

The revised budget for the 2021-22 year and the preliminary budget for 2022-23 includes the cost to finish Golden Spike Elementary School scheduled for completion August 2022. The Capital Outlay Fund budget includes expenses for ongoing building maintenance, bus, computer and other equipment replacement. An initiative to put portable computers in the hands of students from 6th grade through 12th grade is also included. A phased Voice over Internet Protocol (VoIP) project for phones is also continuing and budgeted into capital costs in Information Technology.

School District General Financial Information 2022-23

In 2022-23 the state increase in WPU funding is estimated to be 6%. This budget includes a

5.25% Cost of Living increase for certified staff and 5.25% for Educational Professional Support Staff plus step and lane increases for all employees. There is an anticipated Health and Accident Insurance increase in premiums for the 2022-2023 Fiscal Year of 2%. The increased revenue is a result of Legislative increases and tax growth due to the good economic conditions in the State.

Budget Highlights for the 2022-23 Fiscal Year

The budget presented includes the following items:

- Revenue from the state as outlined in the financial section plus federal and local revenue.
- Pickup of the district portion of retirement for employees in the old Utah State Contributory Retirement System.
- Cost of Living adjustments, step and lane increases and increased health insurance costs for all qualifying employees.
- The lease payment for the Municipal Building Authority subsidized QZAB (Qualified Zone Academy Bonds) for a portion of the Fielding Elementary School financing.
- An increase in the cost of utilities and fuel has been budgeted.

Utah Legislative Highlights

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

- WPU reimbursement increase to \$4,038 (6% increase over last year)
- An increase of Students as a result of growth in the county.

Federal Revenue

It is unknown what federal funding levels will be in the future, but estimates have been made in this document. Funding estimates for ESSER III federal funds have been included in this budget. It is estimated the district will receive \$7.2 million with about \$5 million being spent to air condition schools.

Organizational Section

District Entity

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

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

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

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

The district serves a general population of 56,046 (2019) in 5,745 square miles. The district consists of twenty-two schools. The enrollment is 11,850 (fall of 2020). The five largest taxpayers in Box Elder County are: (2020 Property Tax Paid including RDA increments)

<u>Taxpayer</u>	<u>Amount</u>
(1) Ruby Pipeline, LLC	\$3,364,322
(2) PacifiCorp	\$3,187,133
(3) Union Pacific Railroad	\$2,132,460
(4) Proctor and Gamble	\$1,989,024
(5) Staker & Parson Co.	\$1,710,434

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

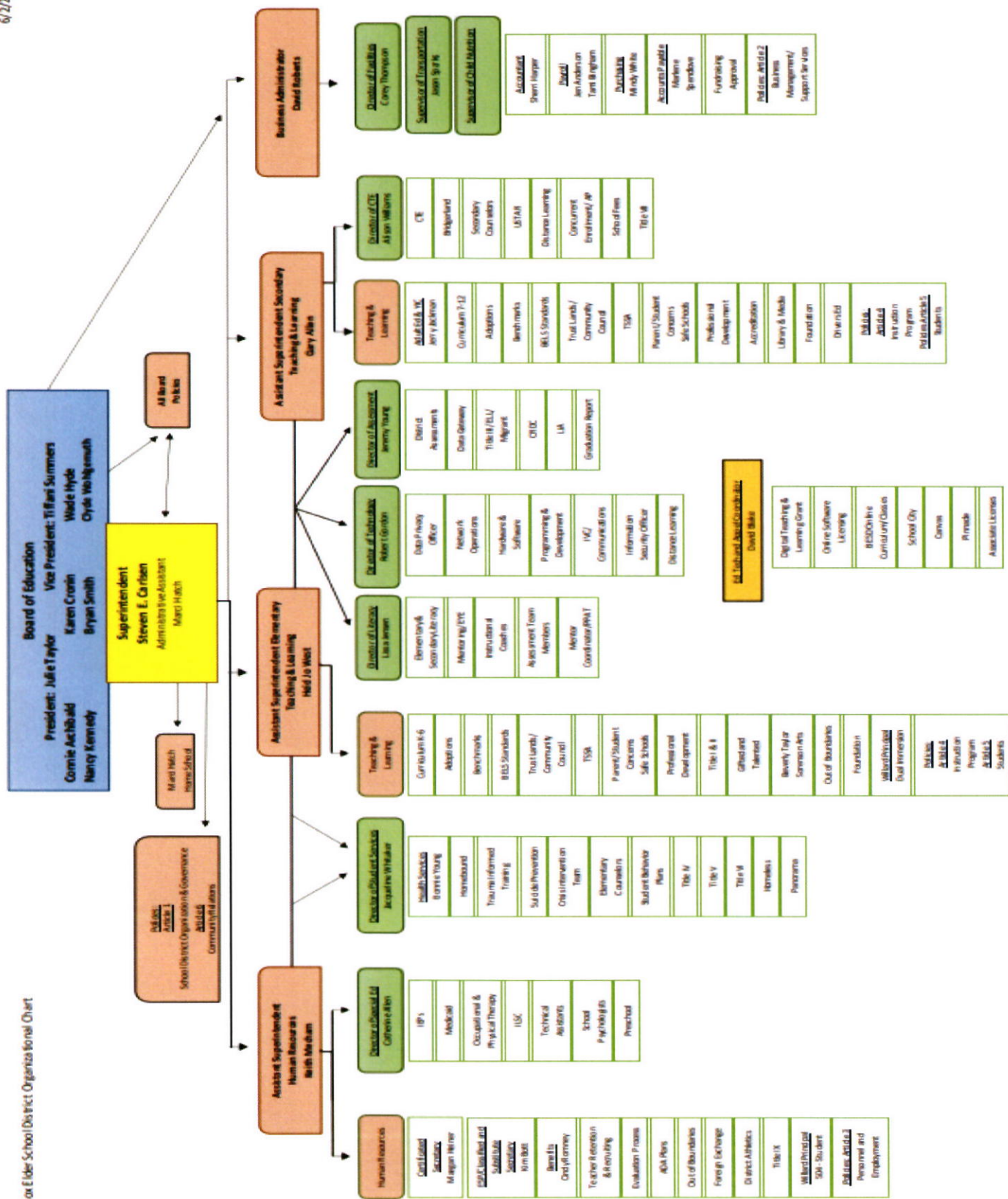
The district has three main fund categories: Governmental, Proprietary and Fiduciary Funds. Governmental Funds are the usual governmental services financed by taxes, including state and federal aid. Proprietary Funds are for business-type activities. This is the School Food Service Fund. Fiduciary

Funds are held by the government as a trustee or agent for some other entity or group. This includes the Foundation and Agency Fund. The four Governmental Funds used by the district are General, Student Activity, Debt Service and Capital projects.

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

Expenditures are classified by fund, program, location, function, and object.

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



MISSION STATEMENT

We ensure that all students learn at high levels.

VISION STATEMENTS:

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

FOCUS ON LEARNING

- Collaborative teacher teams will unpack and prioritize the BELS for each course or grade level offered.
- Collaborative teacher teams will create Common Formative Assessments (CFA) using Depth of Knowledge (DOK) questions aligned to the BELS.
- Collaborative teacher teams will use Common Formative Assessments (CFA) to inform and adjust ongoing instruction.
- Teachers will acquire and implement effective teaching strategies through ongoing professional learning.
- Students will be provided effective Tier 1 instruction, timely Tier 2 interventions, and additional Tier 3 remediations, as needed.
- Students who have demonstrated proficiency of the BELS will be provided extensions to deepen their learning.

FOCUS ON COLLABORATION

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

FOCUS ON RESULTS

- Collaborative teams will use the data from CFAs to monitor and respond to student learning and engage in conversations about which teaching practices elicited the best results.
- Evidence of student learning (BELS) will be collected and analyzed in district and state required platforms to measure proficiency and growth.
- Teams ensure that students and parents are aware of the BELS for their course or grade and the progress they are making towards mastery of these standards.
- All students acquire the knowledge and skills to successfully pursue additional training, education, and careers.

FOCUS ON CULTURE

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

Values and Collective Commitments:

We value and commit to:

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

I. SIGNIFICANT LAWS AFFECTING THIS BUDGET

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

53G-7-308. Emergency expenditures

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

53G-7-309. Monthly budget reports.

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

II. BUDGET DEVELOPMENT AND ADMINISTRATION POLICIES

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

A. Operating Budget Policies

- The district will cover current expenditures with current revenues. The district will avoid budgetary procedures that cover current expenditures at the expense of meeting future years' expenditures, such as postponing expenditures, accruing future years' revenues, or rolling over short-term debt.

- The budget will provide for adequate maintenance of capital, plant, equipment, and for orderly replacement of equipment.
- The district will prepare monthly reports comparing actual revenues and expenditures to budgeted amounts.
- Where possible, the district will integrate performance measurement and productivity indicators with the budget.
- The district will continue its policy of budgeting for indirect costs in every program to ensure that full costs are reflected in every program and fund budget.

B. Capital Improvement Budget Policies

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

C. Debt Management Policies

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

D. Revenue Estimation Policies

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

E. Fund Balance and Reserve Policy

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

F. Accounting, Auditing, and Financial Reporting Policies

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

G. Control Procedures

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

7. The checks are cleared through bank reconciliation by the Accountant monthly as part of the bank reconciliation.
 8. All accounts payable voided checks are done by the Accountant.
- Standard district receipting procedures include the following:
 1. All receipts are received and listed by the Receptionist.
 2. Deposit slips are prepared by the Purchasing Clerk.
 3. The money is then deposited by the Accounts Payable Clerk at least twice weekly.
 4. The Purchasing Clerk reviews, balances, and enters the receipts on the books.
 5. The Payroll/Fixed Asset Clerk receives the list of checks and cash from the receptionist and the receipt for the deposit from the Accounts Payable Clerk, which are compared for consistency.
 6. The bank statements come to the Business Administrator gives copies to the AP Clerk and Accountant who reconciles the statements with the general ledger by the fifteenth of the month.
 - Payroll and Personnel procedures:
 1. All payroll additions and changes come from the personnel office on a form signed by the Assistant Superintendent of Personnel.
 2. Annually a list of all employees by program is sent to the directors who are asked to review it carefully and sign it and return it to the payroll office. Any questions about personnel are resolved promptly.
 3. Undeliverable W-2's are reviewed by the payroll 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 contracted employees detailing pay, benefits, and leave balances. They check for accuracy, sign and return to the personnel office.
 5. All pay vouchers are approved by the Principal, then the Program Director. Electronic time clock system (TCP) TimeClock Plus hours are verified by school Secretary and Principal.
 6. Payroll vouchers and electronic time requests are reviewed by Payroll Clerks for accuracy, overtime, and hours worked compared to hours allowed per week.
 7. All payroll payments are direct deposit (ACH) through the main account which is reconciled by the Accountant.
 - General procedures:
 1. Bank transfers can only be done by the Accountant and require an approving signature by the Business Administrator.
 2. All journal entries require two signatures.
 3. Purchasing is decentralized requiring school departments and schools to get initial bid quotations on purchases from \$1000 to \$10,000. The requisitions are then checked by the Purchasing Clerk for bids and accuracy. State contract vendors or consortiums do not require bids. Curriculum materials have been approved by a

textbook committee and the curriculum director so solicitations are not required. Purchases over \$50,000 are advertised and bid on a district level according to board policy.

4. Schools must maintain records for student activity money using the district accounting software. The Internal Auditor audits every school every year. The Independent Auditors review the audits and audit the two high schools each year on a rotating basis. Schools are required to send in financial reports on a monthly basis to the Purchasing Clerk.
5. The management, including the Superintendent, encourages business office clerks to question any procedure or expense that may not look proper. The clerks are free to go directly to the Superintendent if they feel it necessary.

III. BUDGET ADMINISTRATION AND MANAGEMENT PROCESS

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

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

BUDGET CALENDAR – FY 2023

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.

04/4/22- 04/22/22	Budget Meetings with directors Final 2022 projected 2023
05/04/22	Priorities set by Box Elder Leadership Team
05/07/22	Completed budget requests due to business office
05/11/22	Administrative review of proposed budget
05/18/22	Advertise Budget Hearing
05/20/22	Preliminary Proposed Budget completed

05/20/22	Proposed Budget on file for public inspection
05/23/22	Preliminary Proposed Budget sent to the board
06/08/22	Budget Hearing, tentatively approve new budget and revise old budget. Accept needed changes when tax rates are available. Approval of Truth in Taxation hearings if a tax increase is approved.
07/01/22	Implement FY 2023 budget

A notice of public hearing on the budget, published in county newspapers, the date, time, place of the public hearing and inform the public that the proposed budget document is on file in the Business Administrator's office, on the webpage and public notice site 15 days before the budget hearing. As part of the budget adoption process, the board will set the mill levy of ad valorem property tax required by the district and the purpose(s) for which it is to be levied.

IV. EXPLANATION OF FUNCTION CLASSIFICATION OF EXPENDITURES

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

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

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

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

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

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

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

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

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

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

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

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

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

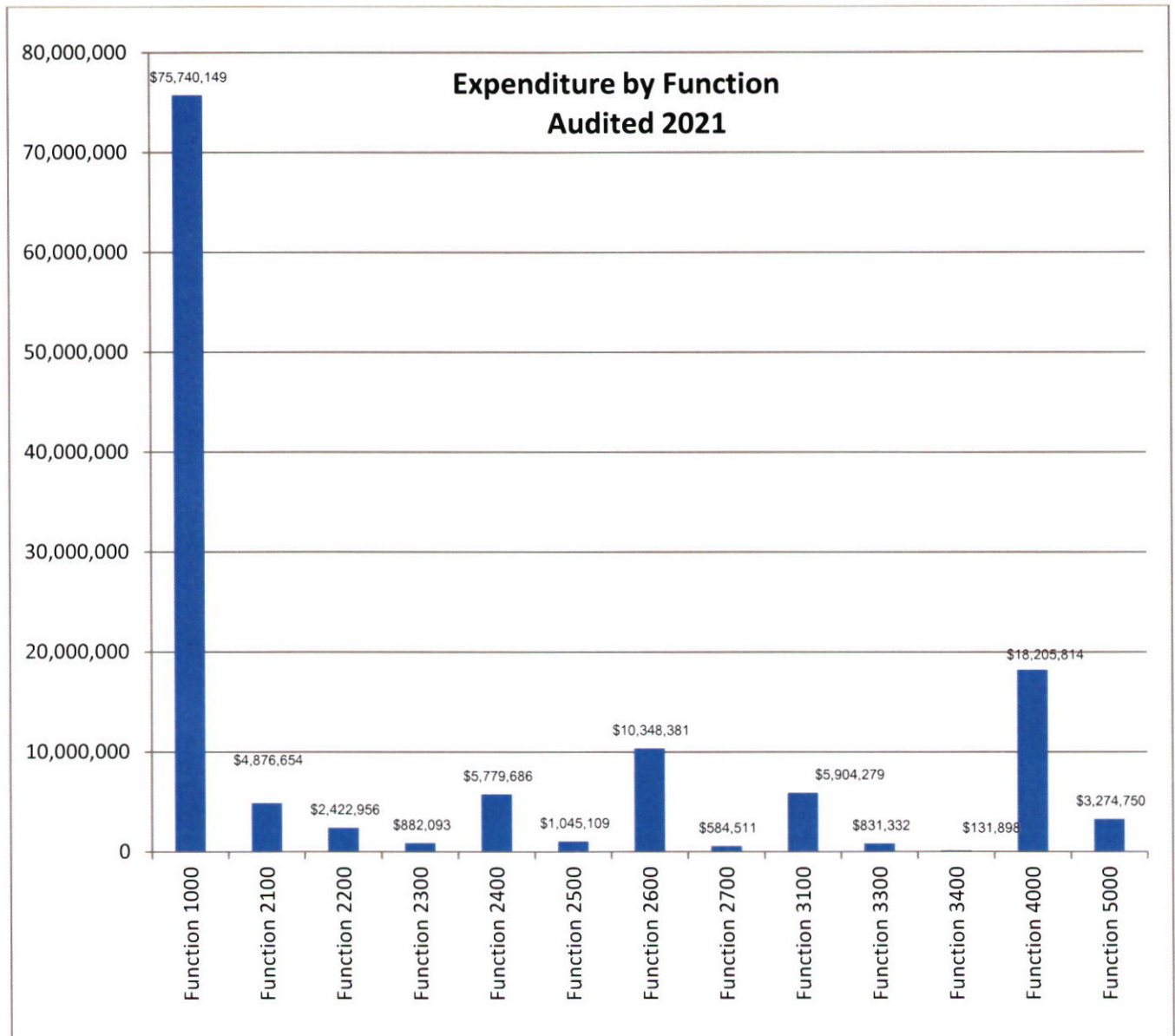


Exhibit IV

Financial Section

The financial section is made up of the following:

- Summary of Budgets (All Governmental Funds)
- General Fund with Expenditures by Function Yearly Comparison
- General Fund with Expenditures by Object Yearly Comparison
- General Fund Major Revenue Sources
- General Fund Major Expenditures by Function
- Special Revenue Funds Revenue and Expenditure
- School Activity Fund Budget Revenue and Expenditure by Function
- Child Nutrition Fund Budget by Revenues and Expenditures
- Capital and Debt Service Funds Summary
- Capital Outlay Fund Budget
- District Enrollment Trends
- Governmental Funds Revenue Summary Yearly Comparison
- Governmental Funds Expenditures Summary by Category Yearly Comparison
- Budget information built on the monthly School Board Report format. It includes columns showing 2019-20 actual, with 2020-21 actual, 2021-22 revised, and 2022-23 preliminary budgets. The School Board will be asked to approve both the revised budget for 2021-2022 and the preliminary for 2022-2023 at the budget hearing on June 8, 2022.
 - The School Board levy requested for the reading program is included in the current budget.
 - The anticipated costs of steps, lanes, insurance and other employee benefits are included in the budget with a 5.25% COLA.
 - Anticipated increases in utilities and fuel have also been included in the budget.
 - All benefit and pay cost increases are included with Health and Accident costs having a 2% increase this year.
 - Increased one-time and program expenditures have not been added because they are not available yet.
 - Budgeted revenues have been built in with corresponding expenditures for programs.
 - Local tax revenue was estimated to increase about 2%.

Financial Section

Box Elder School District

Summary of Budgets - All Governmental Fund Types

Fiscal Year 2022-23 Budget

	Total All Governmental Funds	General (FD10) Fund	Fund 21, 26, 49 Special Revenue Fund	Fd 32,31 Capital & Debt Service Funds
Revenues:				
Property taxes	46,221,361	27,098,592	4,600,000	14,522,769
Interest on investments	589,250	325,000	3,500	260,750
Sale of Food	1,301,500	0	1,301,500	0
Other local revenue	8,090,918	2,740,000	4,400,000	950,918
State of Utah	96,511,667	93,550,472	1,125,000	1,836,195
Federal government/Other	15,703,288	8,500,000	3,140,000	4,063,288
Total Revenues	168,417,984	132,214,064	14,570,000	21,633,920
Expenditures and Encumbrances:				
Instruction	100,021,887	95,946,887	4,075,000	
Counseling and child accounting	5,770,480	5,770,480		
Media Services and education supervision	2,996,995	2,996,995		
General district administration	1,367,514	1,167,514	200,000	
General school administration	7,306,707	7,306,707		
Accounting, personnel,purchasing, & IT services	1,355,810	1,355,810		
Operation and maintenance of school buildings	12,356,843	12,231,843	125,000	
Student transportation	6,256,340	6,256,340		
Child Nutrition Services	7,333,327		7,333,327	
Non-K12 Services	0	0		
Community services and building rentals	5,631,067	1,031,067	4,600,000	
Capital Outlay	24,985,303			24,985,303
Debt Service	3,977,162			3,977,162
Total Expenditures and Encumbrances	179,359,435	134,063,643	16,333,327	28,962,465
Net Total Expenditures and Encumbrances	(10,941,451)	(1,849,579)	(1,763,327)	(7,328,545)
Other Financing Sources (Uses)				
Bond sale proceeds				0
Other financing sources	2,000,000	2,000,000	0	0
Operating Transfer In/Out & (Uses)	0	0	0	0
Total Sources (Uses)	2,000,000	2,000,000	0	0
Excess (deficiency) of revenue and other sources (uses) over expenditures	(8,941,451)	150,421	(1,763,327)	(7,328,545)
Fund Balances Unreserved & Unassigned - July 1	\$ 24,469,141	\$ 173,340	\$ 3,711,559	\$ 20,584,242
Fund Balances Unreserved & Unassigned - June 30	\$ 15,527,690	\$ 323,761	\$ 1,948,232	\$ 13,255,697

Financial Section

Box Elder School District

General Fund (Fund 10)

For Fiscal Year 2022-23 With Comparative Information for Years 2019-20 Through 2021-22

Fund Expenditures by Function

	2019-20 Actual	2020-21 Actual	2021-22 Revised	2022-23 Preliminary
Revenues:				
Property taxes	22,305,024	24,796,049	26,535,851	27,098,592
Interest on investments	581,592	67,493	200,000	225,000
Other local revenue	2,416,923	2,717,499	2,809,999	2,839,998
State of Utah	65,646,170	68,725,191	85,040,892	93,550,472
Federal government	5,526,002	8,958,392	5,500,000	8,500,000
Total Revenues	96,475,711	105,264,624	120,086,742	132,214,062
Expenditures and Encumbrances:				
Instruction	67,135,428	75,740,149	86,126,862	95,946,887
Counseling and child accounting	4,395,154	4,876,654	5,384,693	5,770,480
Media services and educational supervision	2,110,374	2,422,956	2,817,042	2,996,995
General district administration	919,380	882,093	1,152,311	1,167,514
General school administration	5,583,341	5,779,676	6,293,408	7,306,707
Accounting and purchasing services	973,313	1,045,109	1,316,566	1,355,810
Operation and maintenance of school buildings	10,049,889	10,348,381	11,521,932	12,231,843
Student transportation	5,481,551	5,844,511	5,641,099	6,256,340
Community Services	800,612	831,332	946,921	1,031,066
Total Expenditures and Encumbrances	97,449,042	107,770,861	121,200,834	134,063,642
Excess (deficiency) of revenues and other sources (uses) over expenditures	(973,331)	(2,506,237)	(1,114,092)	(1,849,580)
Other financing uses	890,179	870,488	0	0
Other financing sources	0	0	1,114,000	2,000,000
Other changes in reserved and designated fund balances	0	0	0	0
Fund Balances Unreserved & Undesignated - July 1	\$ 1,892,331	\$ 1,809,181	\$ 173,432	\$ 173,340
Fund Balances Unreserved & Undesignated - June 30	\$ 1,809,179	\$ 173,432	\$ 173,340	\$ 323,760

Financial Section

Box Elder School District

General Fund (Fund 10)

For Fiscal Year 2022-23 With Comparative Information for Years 2019-20 Through 2021-22

Fund Expenditures by Object

	2019-20 Actual	2020-21 Actual	2021-22 Revised	2022-23 Preliminary
Revenues:				
Property taxes	22,305,024	24,796,049	26,535,851	27,098,592
Interest on investments	581,592	67,493	200,000	225,000
Other local revenue	2,416,923	2,717,499	2,810,000	2,840,000
State of Utah	65,646,170	68,725,191	85,040,892	93,550,472
Federal government	5,526,002	8,958,392	5,500,000	8,500,000
Total Revenues	96,475,711	105,264,624	120,086,743	132,214,064
Expenditures and Encumbrances:				
Salaries	59,576,973	64,905,146	71,964,220	81,317,807
Employee benefits	25,162,270	26,543,680	29,349,697	31,454,314
Contract services - professional & educational	2,600,185	3,117,296	6,717,912	8,086,500
Maintenance & repairs (other)	599,392	551,618	925,000	925,000
Field trips, insurance, phone & travel	1,555,881	1,404,732	1,850,012	1,850,012
Supplies, textbooks & utilities	6,147,400	9,039,810	5,529,244	5,565,260
Equipment	1,359,632	1,530,295	4,400,000	4,400,000
Other	447,312	678,284	464,750	464,750
Total Expenditures and Encumbrances	97,449,045	107,770,861	121,200,835	134,063,643
Excess (deficiency) of revenues and other sources (uses) over expenditures	(973,334)	(2,506,237)	(1,114,092)	(1,849,579)
Other financing uses	890,183	870,489	0	0
Other financing sources	0	0	1,114,000	2,000,000
Other changes in reserved and designated fund balances	0	0	0	0
Fund Balances Unreserved & Unassigned - July 1	\$ 1,892,331	\$ 1,809,180	\$ 173,432	\$ 173,340
Fund Balances Unreserved & Unassigned - June 30	\$ 1,809,180	\$ 173,432	\$ 173,340	\$ 323,761

Financial Section

General Fund (FD10) - Major Revenue Sources

For Fiscal Year 2022-23 With Comparative Information for Years 2019-20 Through 2021-22

Decrease
Estimated

	2019-20 Actual	2020-21 Actual	2021-22 Revised	2022-23 Preliminary
REVENUES:				
Local Sources				
Property taxes	22,305,024	24,796,049	26,535,851	27,098,592
Interest on investments	581,592	67,493	200,000	225,000
Other local revenue	2,416,923	2,717,499	2,810,000	2,840,000
Assigned Balance			1,114,000	2,000,000
Total Local Sources	25,303,539	27,581,041	30,659,851	32,163,592
State Sources				
Regular Basic School Programs:				
Regular School Program K-12	31,040,590	31,352,548	44,224,675	47,699,458
NESS Nece Exist Small Schools	899,418	1,002,501	936,910	1,033,105
Professional Staff Costs	3,560,632	3,639,546	3,979,278	4,293,924
Adm Costs/Foreign Exchange Students	0	0	30,472	32,304
Restricted Basic School Program/Adjustments	0	0	0	0
Special Education - Regular Program	4,676,183	4,740,894	5,003,998	5,282,084
Special Education - Self Contained	821,563	821,626	895,432	770,630
Special Education - Preschool	1,090,328	1,069,968	1,160,013	1,212,434
Ext. Year Program - Severly Handicapped	24,943	25,405	73,156	30,335
Spec Ed Intensive Services	119,327	120,041	128,191	141,274
Special Education - Minimum Schools	50,566	79,353	0	73,156
Students At Risk---Add ON			875,689	1,398,992
Vocational and Technical Education	2,187,690	2,204,147	2,503,603	2,618,809
Adult Ed High School Completion				
Adult Ed High School Completion	142,432	197,990	212,017	218,415
Adult Ed Corrections	10,000	10,292	11,021	10,714
Class Size Reduction	2,615,335	2,648,491	2,918,411	3,164,783
Gifted and Talented	64,576	66,632	76,341	76,341
Advanced Placement	21,189	22,487	23,679	23,679
Concurrent Enrollment	129,290	160,916	148,487	148,487
Youth in Custody	490,691	149,767	438,970	438,970
Other State Sources of Revenue				
Enhance for Students at Risk(Above the line)	808,128	853,019		
Flexible Allocation Covid 19 Stipend	139,467	1,968,927	0	0
Pupil Transportation	4,294,885	4,444,218	4,888,960	4,045,833
School Nurses	23,658	22,213	22,213	22,213
Teacher's Supplies	98,636	98,696	99,266	99,189
Voted Leeway	1,196,769	1,474,991	1,160,826	2,123,856
Board Leeway	2,792,461	3,036,123	3,271,739	4,467,426
Trust Land	1,505,057	1,618,072	1,681,890	1,776,909
Reading Difficulties				
Critical Language	90,500	121,500	119,500	119,500
Extended Day Kindergarten	147,742	235,790	445,775	429,312
Digital Teaching	350,429	288,673	363,383	363,383
Out of State Tuition Reimbursement	0	0	0	0
On-Line Testing	52,498	49,485	0	0
UPASS Accessment/TSSA	1,755,367	1,932,900	2,376,836	2,853,268
Driver Education	237,100	168,567	0	0
Safe/Drug/Suicide/CPR/Stat Cap FT	7,026	33,918	0	0
Teacher Salary Supplement	343,506	0	0	0
Educator Professional Time				1,121,927
Professional Learning				66,744

Financial Section

General Fund (FD10) - Major Revenue Sources

For Fiscal Year 2022-23 With Comparative Information for Years 2019-20 Through 2021-22

Decrease
Estimated

	2019-20 Actual	2020-21 Actual	2021-22 Revised	2022-23 Preliminary
Reading - State Literacy Program	268,920	249,453	244,605	307,857
Library Books Electronic Resources	16,292	14,649	14,607	14,607
Educator Salary Adjustments	3,231,981	3,285,145	3,398,075	3,398,075
USTAR Centers/BTS Arts	39,726	0	38,455	38,455
Student Health and Counselor	208,268	491,524	460,179	393,444
Elementary School Counselors			150,000	150,000
English Language Learners				68,296
Other State Revenue/Medicaid	93,001	24,724	2,664,240	3,022,284
Total State Revenues	65,646,170	68,725,191	85,040,892	93,550,472
General Fund Revenue				
Federal Sources				
Medicaid and Americorp	568,776	689,573	545,000	650,000
Adult Ed State Leadership	0	0	0	0
Perkins Formula (6043)	764,086	216,056	134,248	134,248
ATE Tech Prep/School to Work	0	585,540	41,462	41,462
JAVITS/CARES	319,789			
Title I (7511)	1,032,883	1,027,873	961,590	1,020,000
Fed NCLB Title I Migrant (7548)	37,343	69,504	41,037	41,037
Title II Math & Science (7626) NCLB	213,060	326,391	26,656	26,656
Student Support Title IV	133,015	133,098		
Special Education	2,227,095	2,298,834	2,192,279	2,192,279
English Language ELL	31,969	31,921	124,396	124,396
IDEA B Preschool (7522)	122,459	122,781	12,108	12,108
Forest Service	43,782	36,152	37,561	37,561
Other Federal Revenue	31,745	3,420,669	1,383,663	4,220,253
Total Federal Revenues	5,526,002	8,958,392	5,500,000	8,500,000
Total Revenue	96,475,711	105,264,624	121,200,743	134,214,064

Financial Section

Box Elder School District
General Fund (FD10) - Major Expenditures
For Fiscal Year 2022-23 With Comparative Information for Years 2019-20 Through 2021-22

	2019-20 Actual	2020-21 Actual	2021-22 Revised	2022-23 Preliminary
EXPENDITURES:				
Instruction - Function 1000				
Salaries - Teachers	36,827,482	38,283,448	44,068,061	50,035,171
Salaries - Substitute Teachers	5,244	28,859	0	0
Salaries - Teacher Aides	5,842,401	6,363,929	6,297,366	7,206,695
Salaries - All Other	190,577	1,960,369	2,235,287	3,033,683
Total Salaries	42,865,704	46,636,605	52,600,714	60,275,549
Employee Benefits	18,579,465	19,551,996	22,021,148	24,022,216
Purchased Services	2,055,437	2,683,024	4,300,000	3,749,122
Supplies	1,471,761	3,915,234	2,827,028	3,827,028
Textbooks	640,206	1,806,553	1,872,972	1,872,972
Other	864,932	629,179	600,000	700,000
Total Supplies and Materials	23,611,801	28,585,986	31,621,148	34,171,338
Property (Instructional Equipment) & Ot	657,924	517,558	1,905,000	1,500,000
Total Expenditures - Instruction	67,135,429	75,740,149	86,126,862	95,946,887
Support Services/Child Accounting & Counseling - Function 2100				
Salaries - Attend. & Social Work	738,182	852,858	928,183	938,183
Salaries - Guidance	1,623,386	1,780,249	2,145,893	2,419,098
Salaries - Health Services	199,798	238,722	183,388	183,388
Salaries - Psychologists	129,256	132,123	76,027	76,027
Salaries - Secretarial & Clerical	182,564	172,955	167,350	167,350
Salaries - All Other	0	99,977	104,578	109,807
Total Salaries	2,873,186	3,276,884	3,605,419	3,893,853
Employee Benefits	1,178,088	1,326,311	1,429,274	1,526,628
Purchased Services	232,018	238,803	205,807	205,807
Supplies	109,110	29,778	59,670	59,670
Property	2,233	0	68,994	68,994
Other Objects	518	4,878	15,529	15,529
Total Expenditures - Support Services/Chil	4,395,153	4,876,654	5,384,693	5,770,481
Support Services/Media Services & Educational Supervision - Function 2200				
Salaries - Supervisors & Directors	557,119	732,839	915,569	1,050,356
Salaries - Media Personnel	228,131	13,575	246,381	246,381
Salaries - Secretarial & Clerical	226,206	316,758	244,302	244,302
Salaries - Media Aides	260,600	490,256	279,217	279,268
Salaries - All Other	0	0	0	0
Total Salaries	1,272,056	1,553,428	1,685,469	1,820,307
Employee Benefits	470,801	615,191	656,573	701,688
Purchased Services	248,947	130,031	346,258	346,258
Supplies (except as below)	39,749	49,237	72,725	72,725
Library Books and Supplies	73,678	72,375	56,017	56,017
Periodicals	0	0	0	0

Financial Section

Box Elder School District
 General Fund (FD10) - Major Expenditures
 For Fiscal Year 2022-23 With Comparative Information for Years 2019-20 Through 2021-22

	2019-20 Actual	2020-21 Actual	2021-22 Revised	2022-23 Preliminary
Audio Visual Materials	5,143	2,693	0	0
Property	0	0	0	0
Other Objects	0	0	0	0
Total Expenditures - Support Services/Mec	2,110,374	2,422,955	2,817,042	2,996,995

Support Services/General District Administration - Function 2300

Salaries - District Administration	191,418	193,334	258,668	288,088
Salaries - Supervisors	57,672	52,203	19,716	19,767
Salaries - Secretarial & Clerical	87,015	93,987	90,000	90,000
Salaries - All Other				
Total Salaries	336,105	339,524	368,384	397,855
Employee Benefits	158,633	154,547	163,592	173,820
Purchased Services	120,860	104,985	400,336	365,840
Liability Insurance	238,589	223,473	160,000	170,000
Supplies and Materials	40,407	34,090	35,000	35,000
Property	0	0	0	0
Other Objects	24,786	25,473	25,000	25,000
Total Expenditures - Sup. Serv./General Di	919,380	882,092	1,152,312	1,167,515

Support Services/General School Administration - Function 2400

Salaries - Principals and Assistants	2,541,148	2,631,004	2,738,359	3,301,575
Salaries - Secretarial & Clerical	1,301,255	1,413,613	1,505,498	1,703,355
Salaries - All Other			144,552	144,552
Total Salaries	3,842,403	4,044,617	4,388,409	5,149,482
Employee Benefits	1,654,266	1,657,254	1,764,999	2,012,225
Purchased Services	74,986	67,635	125,000	130,000
Supplies and Materials				
Property				
Other Objects	11,686	10,170	15,000	15,000
Total Expenditures - Sup. Serv./General Sc	5,583,341	5,779,676	6,293,408	7,306,707

Financial Section

Box Elder School District
 General Fund (FD10) - Major Expenditures
 For Fiscal Year 2022-23 With Comparative Information for Years 2019-20 Through 2021-22

	2019-20 Actual	2020-21 Actual	2021-22 Revised	2022-23 Preliminary
Support Services/Accounting & Purchasing Srvc - Function 2500				
Salaries	610,071	645,918	800,821	829,887
Employee Benefits	245,993	247,198	325,745	335,923
Purchased Services	99,793	135,297	165,000	165,000
Supplies and Materials	15,815	15,273	13,581	13,581
Property	0	0	1,419	1,419
Other Objects	1,642	1,423	10,000	10,000
Total Expenditures - Sup. Serv./Acct & Pur	973,314	1,045,109	1,316,566	1,355,810
Operation & Maintenance of School Buildings - Function 2600				
Salaries	4,606,135	4,985,357	5,409,111	5,841,840
Employee Benefits	1,918,760	2,003,104	2,135,909	2,282,493
Purchased Services	1,433,861	1,148,935	1,652,412	1,746,000
Supplies and Materials	2,090,357	2,210,353	2,322,000	2,320,280
Property	0	0	0	38,730
Other Objects	779	633	2,500	2,500
Total Expenditures - Sup. Serv./Acct. & Pu	10,049,892	10,348,382	11,521,932	12,231,843
Support Services/Student Transportation Services - Function 2700				
Salaries - Secretarial & Clerical	55,812	60,321	65,230	72,230
Salaries - Supervisors	75,092	82,787	150,648	186,648
Salaries - Bus Drivers	2,233,457	2,382,209	2,608,098	2,736,336
Salaries - Mechanics	296,810	336,488	281,081	358,248
Total Salaries	2,661,171	2,861,805	3,105,057	3,353,462
Employee Benefits	794,972	821,802	898,038	978,898
Purchased Services	205,828	317,502	250,000	255,000
Supplies and Materials	744,688	834,723	850,442	831,717
Property	1,074,892	1,008,680	537,562	837,262
Other Objects	0	0	0	0
Total Expenditures - Sup. Serv./Student Tr	5,481,551	5,844,512	5,641,099	6,256,339
Recreation Community Services/Natatoriums - Function 3300				
Salaries	510,143	561,014	608,699	657,395
Employee benefits	161,292	166,276	181,221	197,171
Contract services	45,140	23,959	20,000	30,000
Supplies, textbooks & utilities	51,553	69,501	107,001	110,000
Equipment	2,225	4,055	5,000	10,000
Other	30,259	6,529	25,000	26,500
	800,612	831,334	946,921	1,031,066
TOTAL EXPENDITURES	\$97,449,046	\$107,770,863	\$121,200,835	\$134,063,643

Financial Section

Box Elder School District
 Summary of Budgets - Special Revenue Funds (Fund 21,26,49)
 Fiscal Year 2022-23 Budget

	Total Special Revenue Funds	Fund 21 School Activity Fund	Fund 26 RDA Fund	Fund 49 Child Nutrition Fund
Revenues:				
Property taxes	4,600,000		4,600,000	0
Interest on investments	3,500			3,500
Sale of Food	1,301,500		0	1,301,500
Other local revenue	4,400,000	4,400,000	0	0
State of Utah	1,125,000			1,125,000
Federal government	3,140,000			3,140,000
Total Revenues	14,570,000	4,400,000	4,600,000	5,570,000
Expenditures and Encumbrances:				
Instruction	4,400,000	4,400,000		
Non-Instruction	11,933,327		4,600,000	7,333,327
Total Expenditures and Encumbrances	16,333,327	4,400,000	4,600,000	7,333,327
Net Total Expenditures and Encumbrances	(1,763,327)	0	0	(1,763,327)
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 & Unassigned - July 1	\$ 3,711,559	\$ 851,935	\$ -	\$ 2,859,624
Fund Balances Unreserved & Unassigned - June 30	\$ 1,948,232	\$ 851,935	\$ -	\$ 1,096,297

Financial Section

Box Elder School District

School Activity Fund Budget (Fund 21)

For Fiscal Year 2022-23 With Comparative Information for Years 2019-20 Through 2021-22

Fund Expenditures by Function

	2019-20 Actual	2020-21 Actual	2021-22 Revised	2022-23 Preliminary
REVENUES:				
Local Sources				
Property taxes				
Tuition				
Other Local revenue	3,539,857	3,422,501	4,400,000	4,400,000
Total Local Sources	3,539,857	3,422,501	4,400,000	4,400,000
Expenditures and Encumbrances:				
Instruction (function 1000)				
Salaries				
Employee benefits	0	0	0	0
Contract services	573,713	428,078	902,150	902,150
Supplies, textbooks & utilities	2,696,694	2,845,112	2,882,850	2,882,850
Administrative	161,040	73,395	290,000	290,000
Other	57,763	92,002	325,000	325,000
Total Instruction	3,489,210	3,438,587	4,400,000	4,400,000
Total Expenditures and Encumbrances	3,489,210	3,438,587	4,400,000	4,400,000
Excess (deficiency) of revenues and other sources (uses) over expenditures	50,647	(16,086)	0	0
Other financing uses				
Other financing sources				
Other changes in Reserved and Designated Fund Balances				
Fund Balances Unreserved & Unassigned - July 1	\$ 801,288	\$ 851,935	\$ 835,849	\$ 835,849
Fund Balances Unreserved & Unassigned - June 30	\$ 851,935	\$ 835,849	\$ 835,849	\$ 835,849

Financial Section

Box Elder School District

Child Nutrition Fund Budget (Fund 49)

For Fiscal Year 2022-23 With Comparative Information for Years 2019-20 Through 2021-22

Fund Expenditures by Function

	2019-20 Actual	2020-21 Actual	2021-22 Revised	2022-23 Preliminary
REVENUES:				
Sale of Food	1,055,208	194,034	250,000	1,301,500
Other Local revenue	4,049	50,538	3,100	3,500
State of Utah	1,049,598	1,309,158	1,075,000	1,125,000
Federal Government	3,130,278	5,789,153	5,889,000	3,140,000
Inventory Adjustment				
Total Revenue	5,239,133	7,342,883	7,217,100	5,570,000
Expenditures:				
Salaries	1,806,721	1,904,236	2,066,096	2,319,903
Employee benefits	581,672	585,710	636,437	718,424
Cost of food	2,137,101	2,909,750	3,594,000	3,890,000
Contract services	57,355	52,822	200,000	0
Supplies & Materials	27,739	22,382	25,000	25,000
Equipment	13,864	40,631	50,000	55,000
Other	293,342	388,747	300,000	325,000
Total Expenditures	4,917,794	5,904,278	6,871,533	7,333,327
Excess (deficiency) of revenues and other sources (uses) over expenditures	321,339	1,438,605	345,567	(1,763,327)
Other financing sources	0	0	0	0
Other changes in Reserved and Designated Fund Balan	(73,349)	(13,245)	0	0
Fund Balances Unreserved & Unassigned - July 1	\$ 690,707	\$ 938,697	\$ 2,364,057	\$ 2,709,624
Fund Balances Unreserved & Unassigned - June 30	\$ 938,697	\$ 2,364,057	\$ 2,709,624	\$ 946,297

Financial Section

Box Elder School District

Summary of Budgets - All Capital & Debt Service Funds

Fiscal Year 2022-23 Budget

	All Capital & Debit Service Funds	Fund 32 Capital Outlay Fund	Fund 31 Debt Service Fund
Revenues:			
Property taxes	14,522,769	11,171,742	3,351,027
Interest on investments	260,750	155,000	105,750
Bond Refund/Other	80,338	80,338	0
State of Utah	1,836,195	1,836,195	0
Ins./Prop Recry/Federal	4,063,288	4,063,288	0
Other Funds	525,000	525,000	
Total Revenues	21,288,340	17,831,563	3,456,777
Expenditures and Encumbrances:			
Oper/Maint	5,000	5,000	
Bond Debt	3,927,162	0	3,927,162
Purchased services	1,550,000	1,500,000	50,000
Land Improvement	0	0	0
Building Maintenance	2,000,000	2,000,000	
New Construction	14,920,000	14,920,000	
Vehicles	1,800,000	1,800,000	
Furniture/Equipment	2,775,000	2,775,000	
Other Objects	1,985,302	1,985,302	
Total Expenditures	28,962,464	24,985,302	3,977,162
Excess revenue over (under) expenditures & encumbrances	(7,674,124)	(7,153,739)	(520,385)
Other Financing Sources (Uses)	345,580	345,580	0
Bond sale proceeds	0	0	0
Excess of revenue and other sources over (under) expenditures & encumbrances and other uses	(7,328,544)	(6,808,159)	(520,385)
Unreserved & Unassigned - July 1	\$ 20,584,242	\$ 14,924,496	\$ 5,659,746
Unreserved & Unassigned - June 30	\$ 13,255,698	\$ 8,116,337	\$ 5,139,361

Financial Section

Box Elder School District

Capital Outlay Fund Budget (Fund 32)

For Fiscal Year 2022-23 With Comparative Information for Years 2019-20 Through 2021-22

Fund Expenditures by Function

	2019-20 Actual	2020-21 Actual	2021-22 Revised	2022-23 Preliminary
REVENUES:				
Property taxes	11,490,775	9,844,206	10,344,206	11,171,742
Interest on investments	612,447	293,682	150,000	155,000
Bond Refund/Other	74,131	0	361,000	80,338
State of Utah	112,629	82,003	34,462	1,836,195
Ins./Prop Recry/Federal	69,992	121,523	563,288	4,588,288
Donations	0	1,000	345,580	345,580
Total Revenues	12,359,974	10,342,414	11,798,536	18,177,143
Expenditures and Encumbrances:				
Land Improvement				
Software	1,336,297	853,834	1,320,000	2,500,000
Purchased services	212,534	171,477	5,000	5,000
Building Maintenance	1,078,986	1,157,046	2,600,000	2,000,000
Construction	7,950,758	14,097,291	18,976,000	14,920,000
Vehicles	109,058	289,359	1,324,121	1,800,000
Furniture/Equipment	2,070,685	1,362,432	1,700,000	1,800,000
Other Objects (Land)	997	0	0	0
Loan and MBA Payment	288,796	274,371	1,985,302	1,985,303
Total Expenditures	13,048,111	18,205,810	27,910,423	25,010,303
Excess revenue over (under) expenditures & encumbrances	(688,137)	(7,863,396)	(16,111,887)	(6,833,160)
Other Financing Sources (Uses)	36,263	15,063,673	-	-
Changes in unreserved fund balance (Decrease)/increase in reserves	1,966,587	7,200,277	7,715,297	-
Excess of revenues and other sources over (under) Expenditures & encumbrances and other u	1,314,713	7,200,277	(8,396,590)	(6,833,160)
Unreserved & Unassigned - July 1	\$ 14,806,096	\$ 16,120,809	\$ 23,321,086	\$ 14,924,496
Unreserved & Unassigned - June 30	\$ 16,120,809	\$ 23,321,086	\$ 14,924,496	\$ 8,091,336

Financial Section
Box Elder School District
Enrollment History October 1 Count

**BOX ELDER COUNTY
SCHOOL DISTRICT**

District Enrollment Trends

Count	Student	Difference	Average Daily Membership
1-Oct	Fall Enrollment	Previous Year	30-Jun ADM
1994	11,279	115	1995 11,226
1995	11,247	(32)	1996 11,158
1996	11,305	58	1997 11,228
1997	11,252	(53)	1998 11,175
1998	11,215	(37)	1999 11,012
1999	11,052	(163)	2000 10,850
2000	10,937	(115)	2001 10,887
2001	10,850	(87)	2002 10,783
2002	10,655	(195)	2003 10,557
2003	10,506	(149)	2004 10,455
2004	10,549	43	2005 10,255
2005	10,586	37	2006 10,590
2006	10,567	(19)	2007 10,046
2007	10,625	58	2008 10,271
2008	11,132	507	2009 10,415
2009	11,052	(80)	2010 10,975
2010	11,187	135	2011 10,905
2011	11,289	102	2012 11,111
2012	11,271	(18)	2013 10,866
2013	11,131	(140)	2014 10,987
2014	11,242	111	2015 11,164
2015	11,344	102	2016 11,228
2016	11,572	228	2017 11,480
2017	11,671	99	2018 11,548
2018	11,771	100	2019 11,663
2019	11,981	210	2020 11,589
2020	11,850	(131)	2021 11,208
2021	12,303	453	2022

Financial Section

FINANCIAL SECTION

Box Elder School District

Governmental Funds - Revenue Summary Comparison

For Fiscal Year 2022-23 With Comparative Information for Years 2010-11 Through 2022-23 Preliminary

		Maintenance & Operation Fund	Funds 21,26,49 Special Fund	Funds 31 & 32 Capital and Bond Funds	Total All Funds
2007-08	Actual	\$ 64,052,133	\$ 9,842,760	\$ 5,700,000	\$ 79,594,893
2008-09	Actual	\$ 67,059,083	\$ 9,673,133	\$ 14,390,660	\$ 91,122,876
2009-10	Actual	\$ 52,505,658	\$ 7,399,267	\$ 19,004,073	\$ 78,908,998
2010-11	Actual	\$ 64,119,660	\$ 7,302,930	\$ 12,809,405	\$ 84,231,995
2011-12	Actual	\$ 62,221,409	\$ 7,063,738	\$ 16,703,922	\$ 85,989,069
2012-13	Actual	\$ 65,574,482	\$ 7,515,976	\$ 17,647,492	\$ 90,737,950
2013-14	Actual	\$ 68,635,137	\$ 7,807,612	\$ 17,279,470	\$ 93,722,219
2014-15	Actual	\$ 69,105,945	\$ 12,774,749	\$ 16,399,204	\$ 98,279,898
2015-16	Actual	\$ 79,675,047	\$ 12,628,296	\$ 14,771,932	\$ 107,075,275
2016-17	Actual	\$ 80,309,920	\$ 12,664,233	\$ 16,189,515	\$ 109,163,668
2017-18	Actual	\$ 83,271,801	\$ 12,559,676	\$ 15,204,413	\$ 111,035,890
2018-19	Actual	\$ 91,409,479	\$ 12,490,106	\$ 15,561,402	\$ 119,460,987
2019-20	Actual	\$ 96,475,711	\$ 12,724,944	\$ 15,055,117	\$ 124,255,772
2020-21	Actual	\$ 106,135,112	\$ 14,807,048	\$ 13,418,227	\$ 134,360,387
2021-22	Revised	\$ 121,200,835	\$ 14,570,000	\$ 21,633,920	\$ 157,404,755
2022-23	Preliminary	\$ 132,214,064	\$ 14,570,000	\$ 21,633,920	\$ 168,417,984

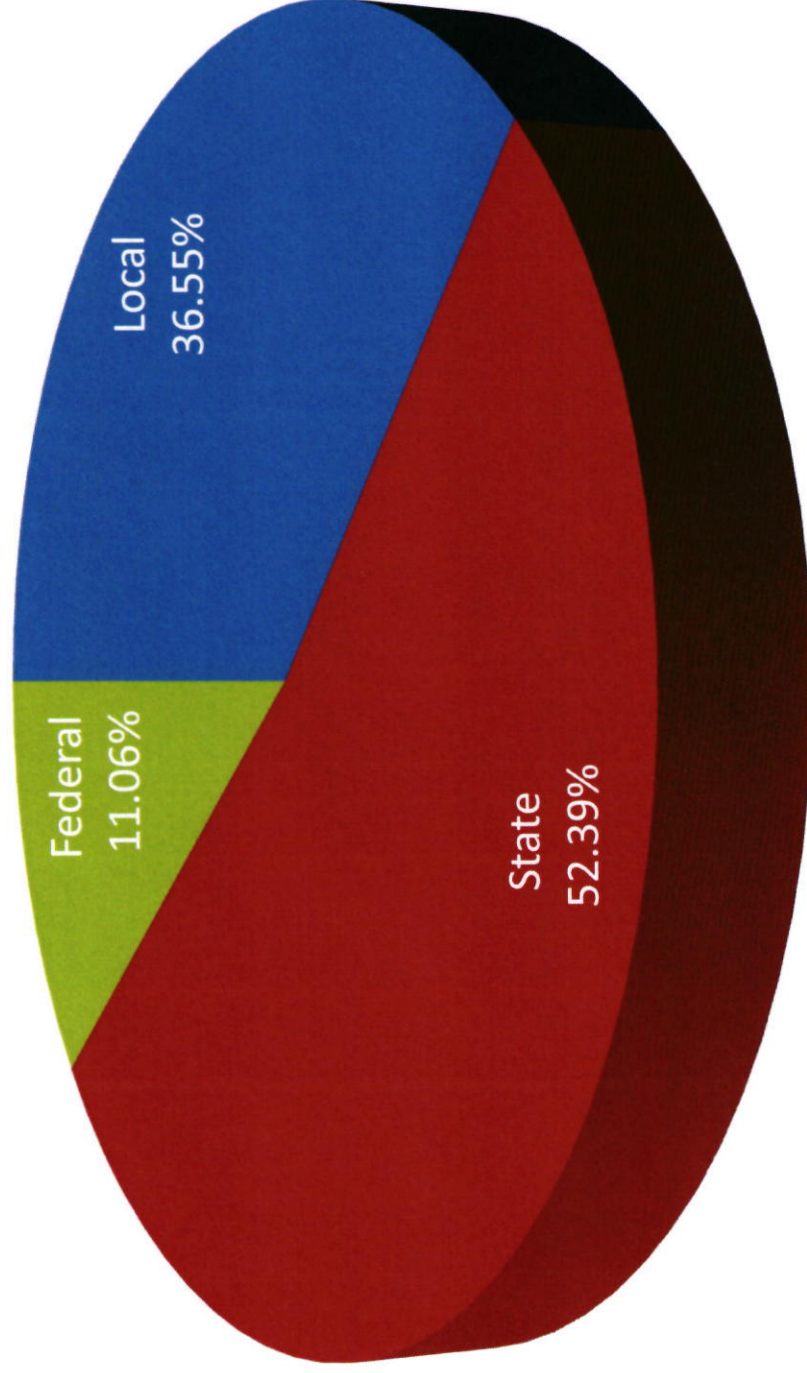
Box Elder School District

Total Expenditures by Object (All Funds)

For all Fiscal Years 2007-2021 with Estimates for 2021-22 and 2022-23

Expenditures	Salary	Benefits	Contracted Services	Supplies	Property	Other Objects	Total Expenditures
2007	\$ 36,599,557	\$ 15,455,453	\$ 5,031,852	\$ 5,828,610	\$ 2,616,760	\$ 2,356,247	\$ 67,888,479
2008	\$ 41,242,922	\$ 17,075,621	\$ 6,870,187	\$ 8,083,380	\$ 2,868,094	\$ 3,793,072	\$ 79,933,276
2009	\$ 43,371,704	\$ 16,945,557	\$ 33,238,720	\$ 8,451,073	\$ 5,610,232	\$ 3,715,112	\$ 111,332,398
2010	\$ 41,647,036	\$ 17,015,946	\$ 3,387,919	\$ 7,031,989	\$ 26,264,559	\$ 14,527,312	\$ 109,874,761
2011	\$ 41,898,448	\$ 16,981,085	\$ 20,717,984	\$ 8,233,147	\$ 4,002,963	\$ 8,136,026	\$ 99,969,653
2012	\$ 41,826,235	\$ 17,581,512	\$ 16,640,953	\$ 8,099,547	\$ 3,439,237	\$ 6,937,898	\$ 94,525,382
2013	\$ 41,453,014	\$ 18,020,195	\$ 10,912,051	\$ 8,964,526	\$ 3,449,375	\$ 8,093,642	\$ 90,892,803
2014	\$ 41,417,797	\$ 18,720,639	\$ 11,772,878	\$ 8,486,613	\$ 3,157,341	\$ 7,574,396	\$ 91,129,664
2015	\$ 42,580,017	\$ 19,167,773	\$ 8,895,742	\$ 10,203,700	\$ 2,780,700	\$ 40,480,808	\$ 124,108,740
2016	\$ 44,108,607	\$ 19,583,639	\$ 11,875,265	\$ 9,851,893	\$ 3,576,656	\$ 11,403,555	\$ 100,399,615
2017	\$ 46,740,590	\$ 20,404,392	\$ 16,556,315	\$ 10,571,976	\$ 4,482,476	\$ 10,833,722	\$ 109,589,471
2018	\$ 50,604,008	\$ 21,331,182	\$ 19,673,137	\$ 11,608,809	\$ 3,356,956	\$ 11,491,838	\$ 118,065,930
2019	\$ 57,077,602	\$ 23,475,994	\$ 12,346,242	\$ 12,705,478	\$ 2,932,136	\$ 8,197,386	\$ 116,734,838
2020	\$ 59,576,974	\$ 25,162,270	\$ 4,985,889	\$ 11,926,374	\$ 11,703,477	\$ 9,115,825	\$ 122,470,809
2021	\$ 64,905,147	\$ 26,543,679	\$ 5,232,607	\$ 12,877,063	\$ 17,633,769	\$ 11,561,861	\$ 138,754,126
2022	\$ 72,572,085	\$ 29,576,497	\$ 7,992,748	\$ 13,721,343	\$ 27,035,121	\$ 13,904,160	\$ 164,801,954
2023	\$ 82,219,629	\$ 32,949,486	\$ 7,474,692	\$ 20,432,631	\$ 22,410,000	\$ 9,739,997	\$ 175,226,435

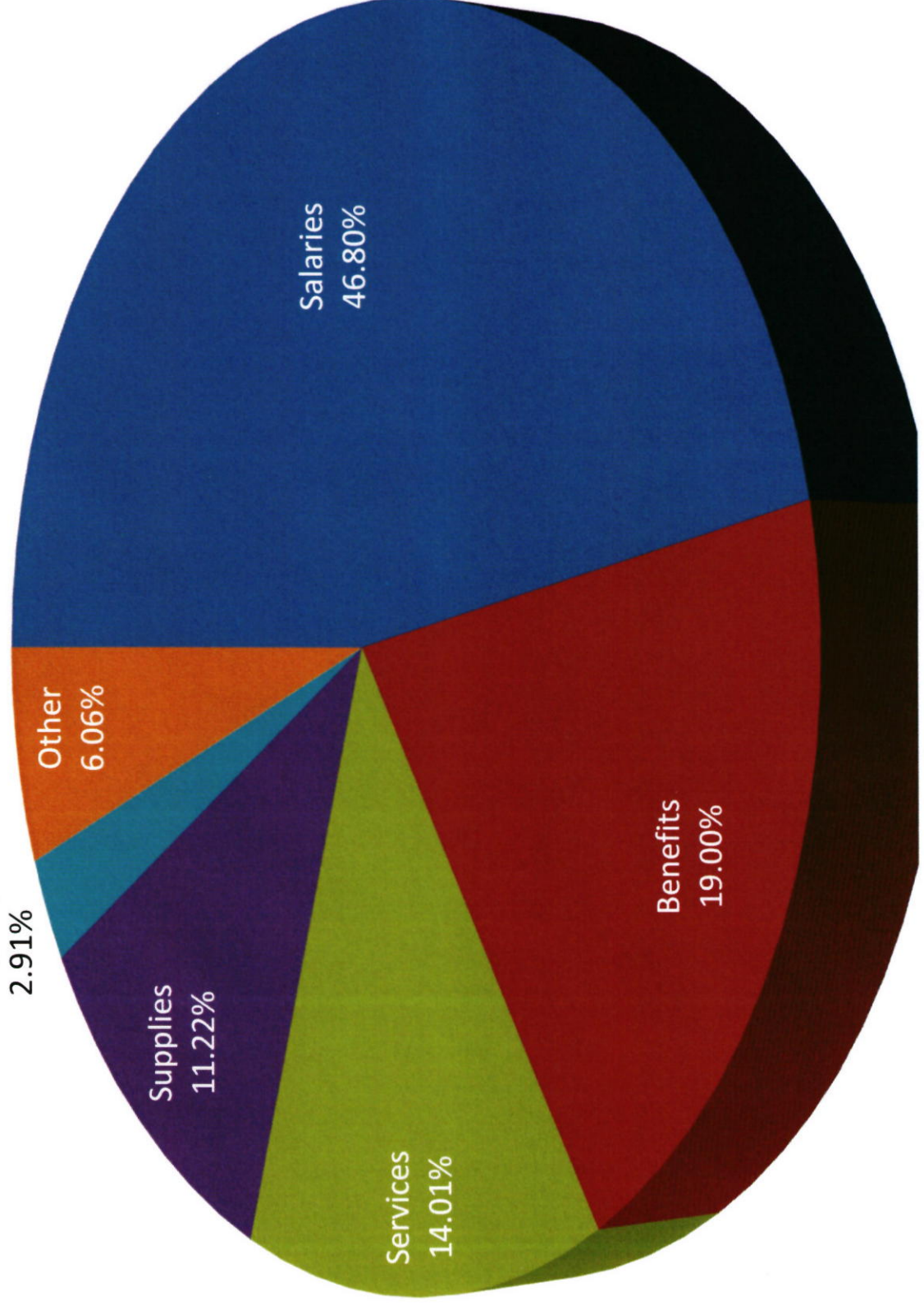
Box Elder School District Revenues
All Funds Final Audited 2021



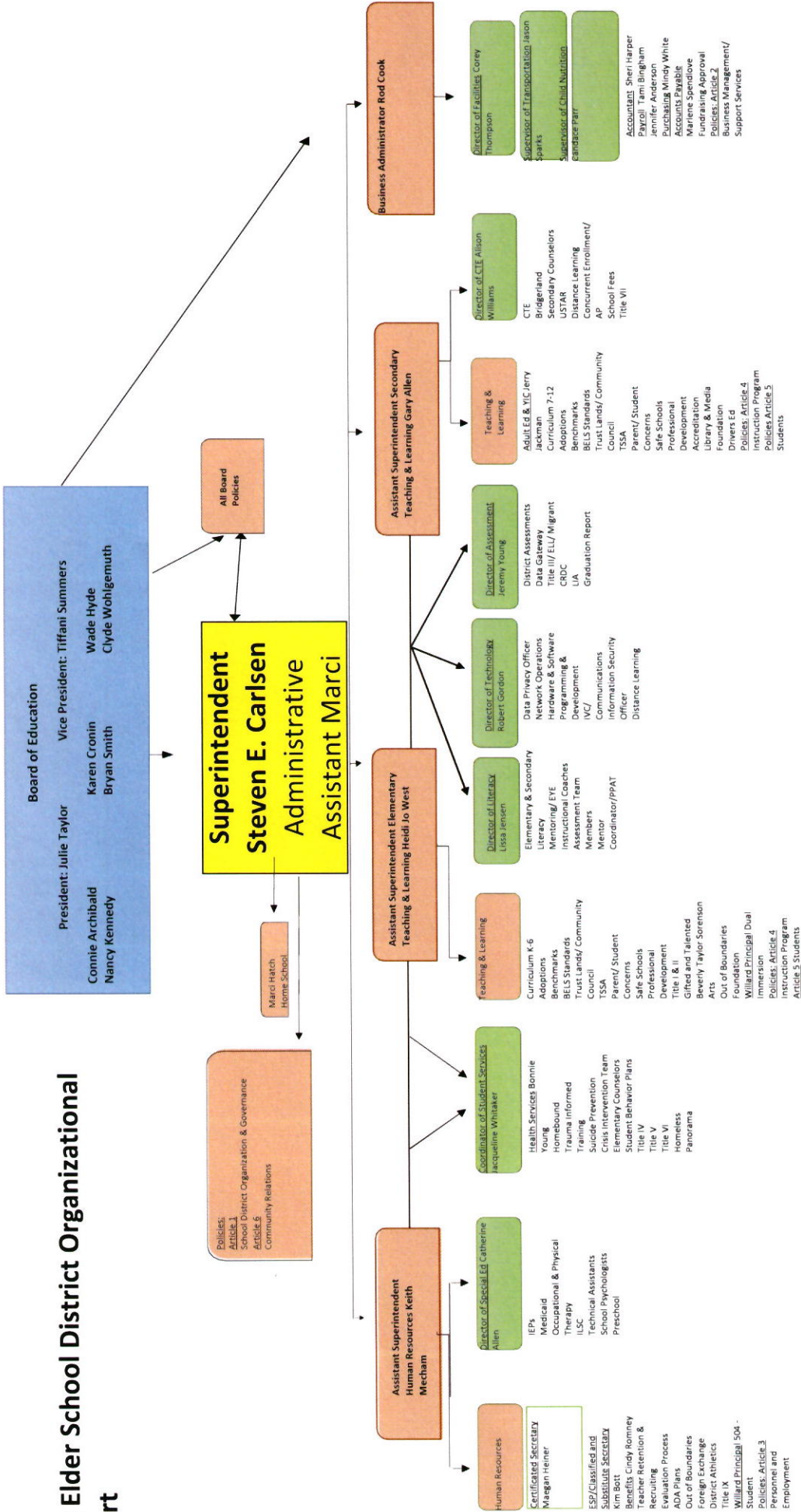
Box Elder School District

Expense Type

All Funds Audited 2021



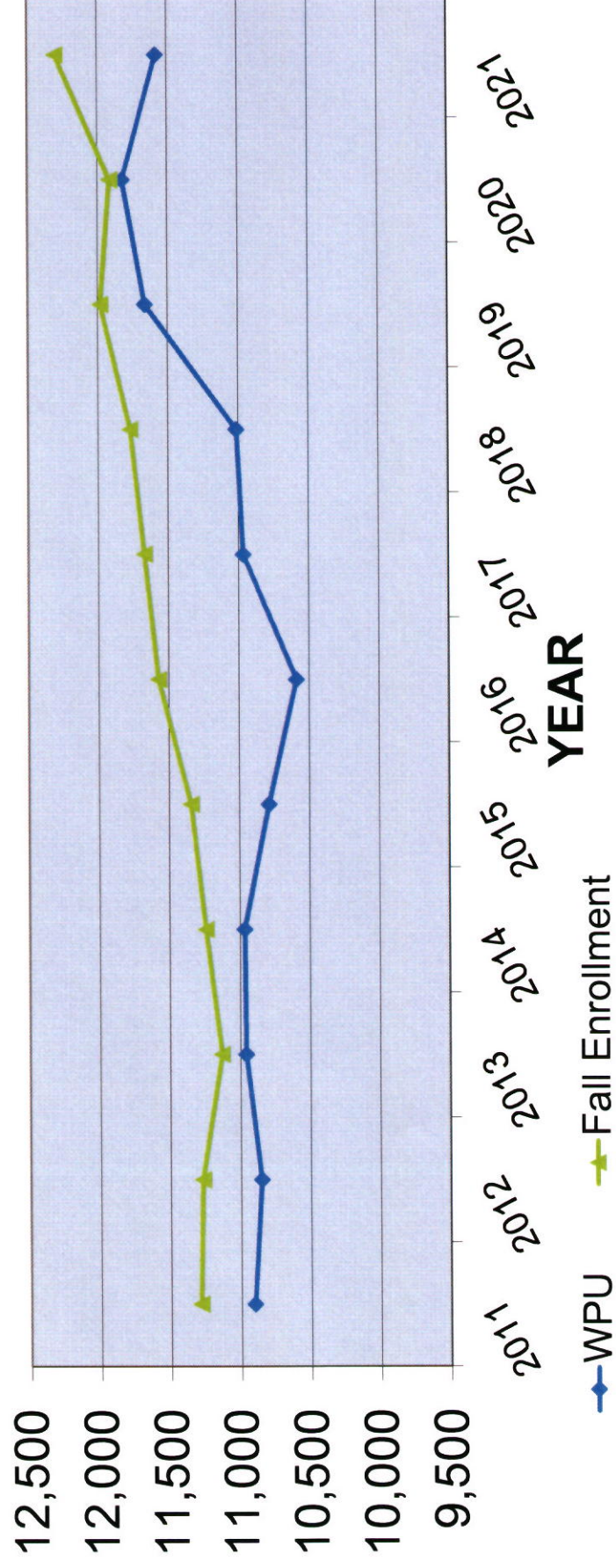
Box Elder School District Organizational Chart



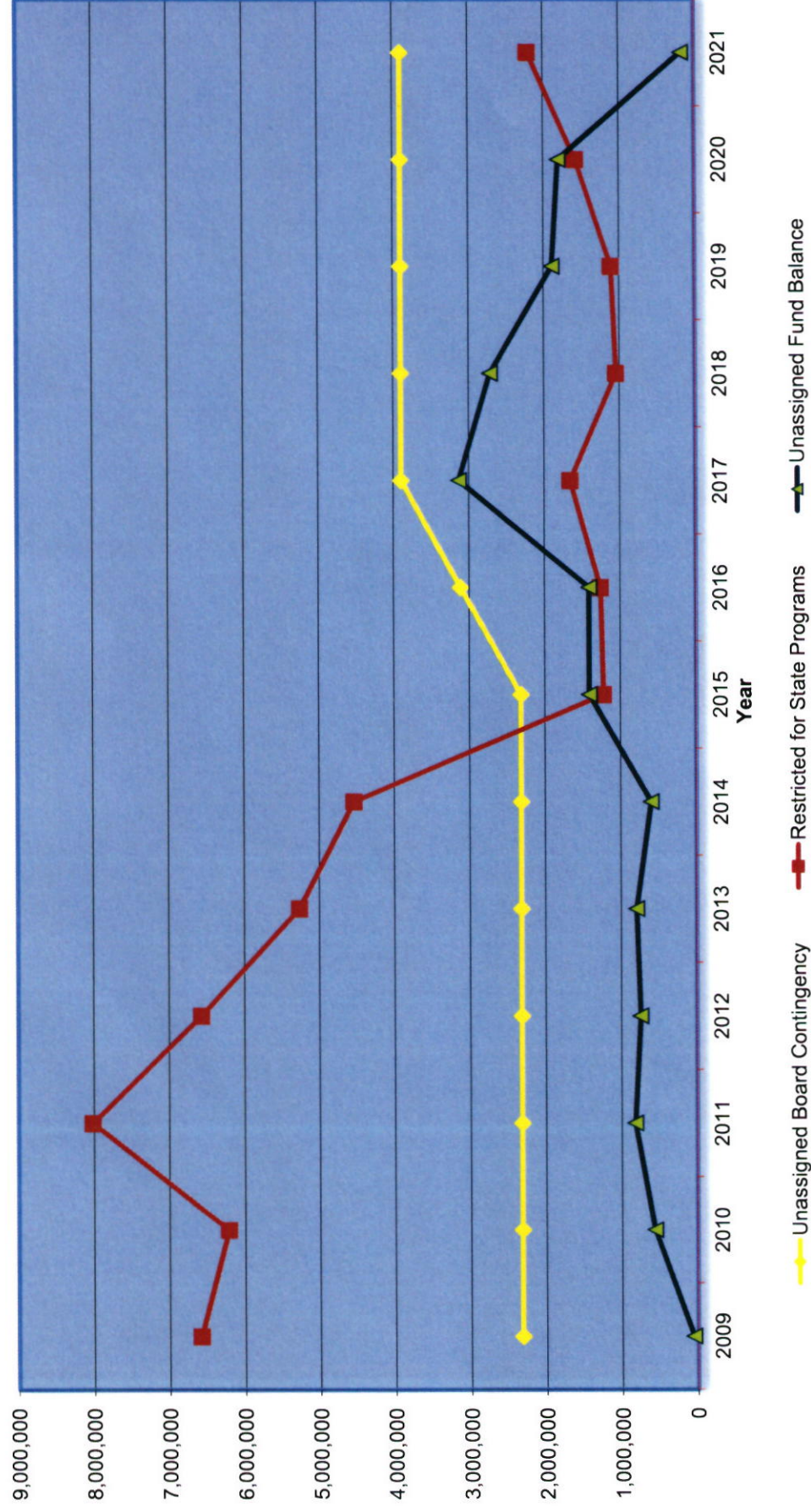
Ed Tech and Apple Coordinator David Blake

Digital Teaching & Learning Grant
Online Software
Licensing
BESD Online
Curriculum/Classes
School City
Canvas
Pinnacle
Associate Licenses

Average Daily Membership and Fall Enrollment

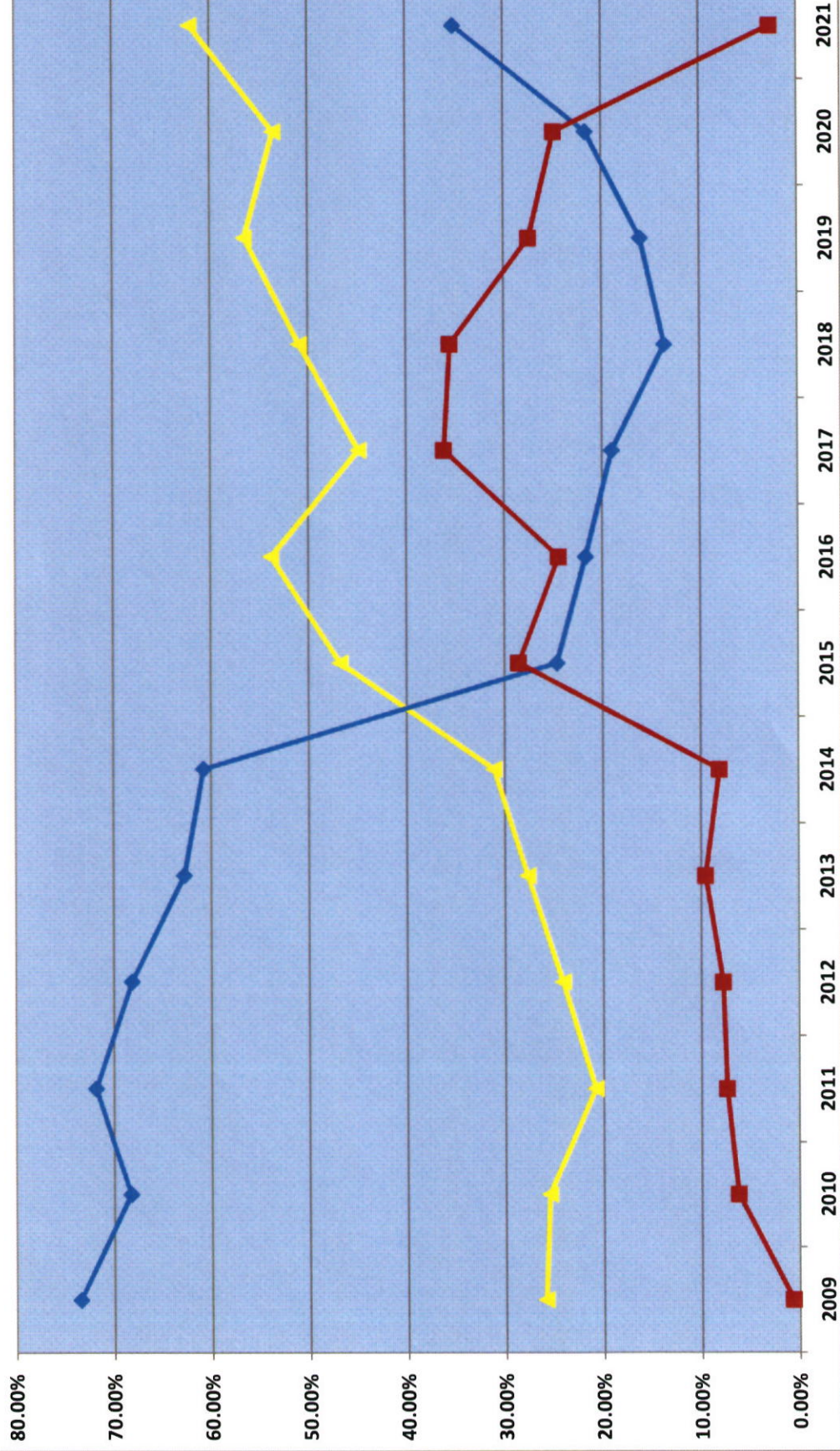


Reserves General Fund
in Dollars

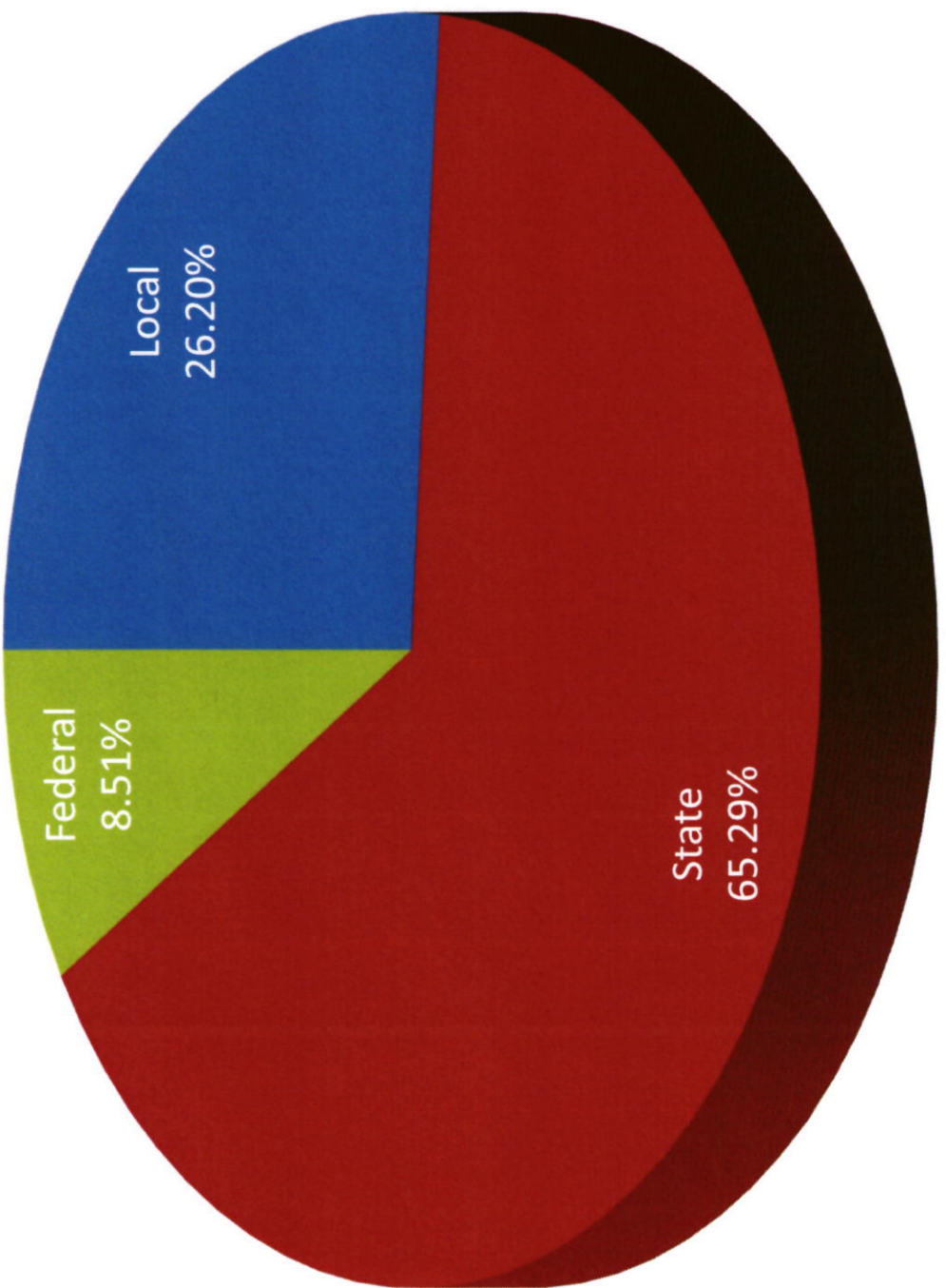


General Fund Balances as a percent of Total Fund Balances
through FY 2021

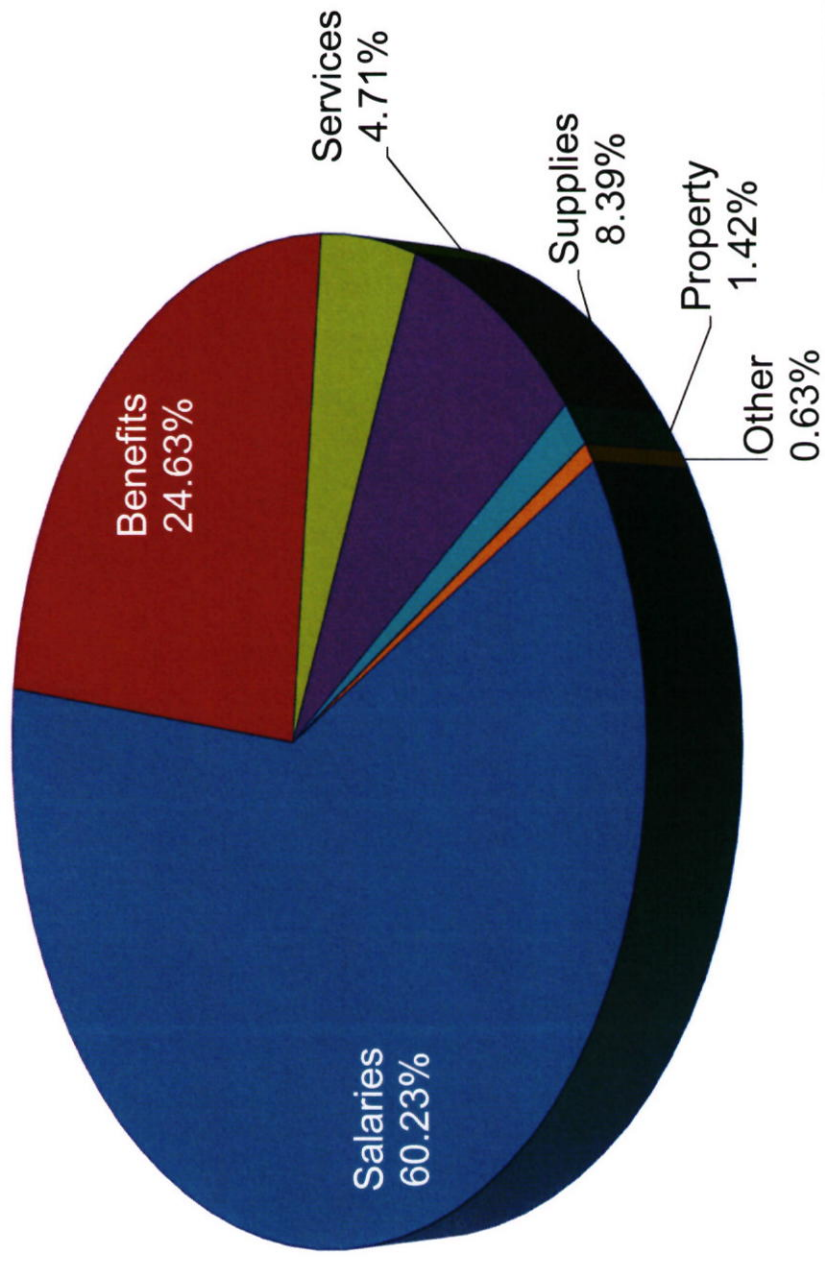
◆ Unassigned Board Contingency
 ◆ Restricted for State Programs
 ■ Unassigned Fund Balance



**General Fund Revenue
FY 2021**

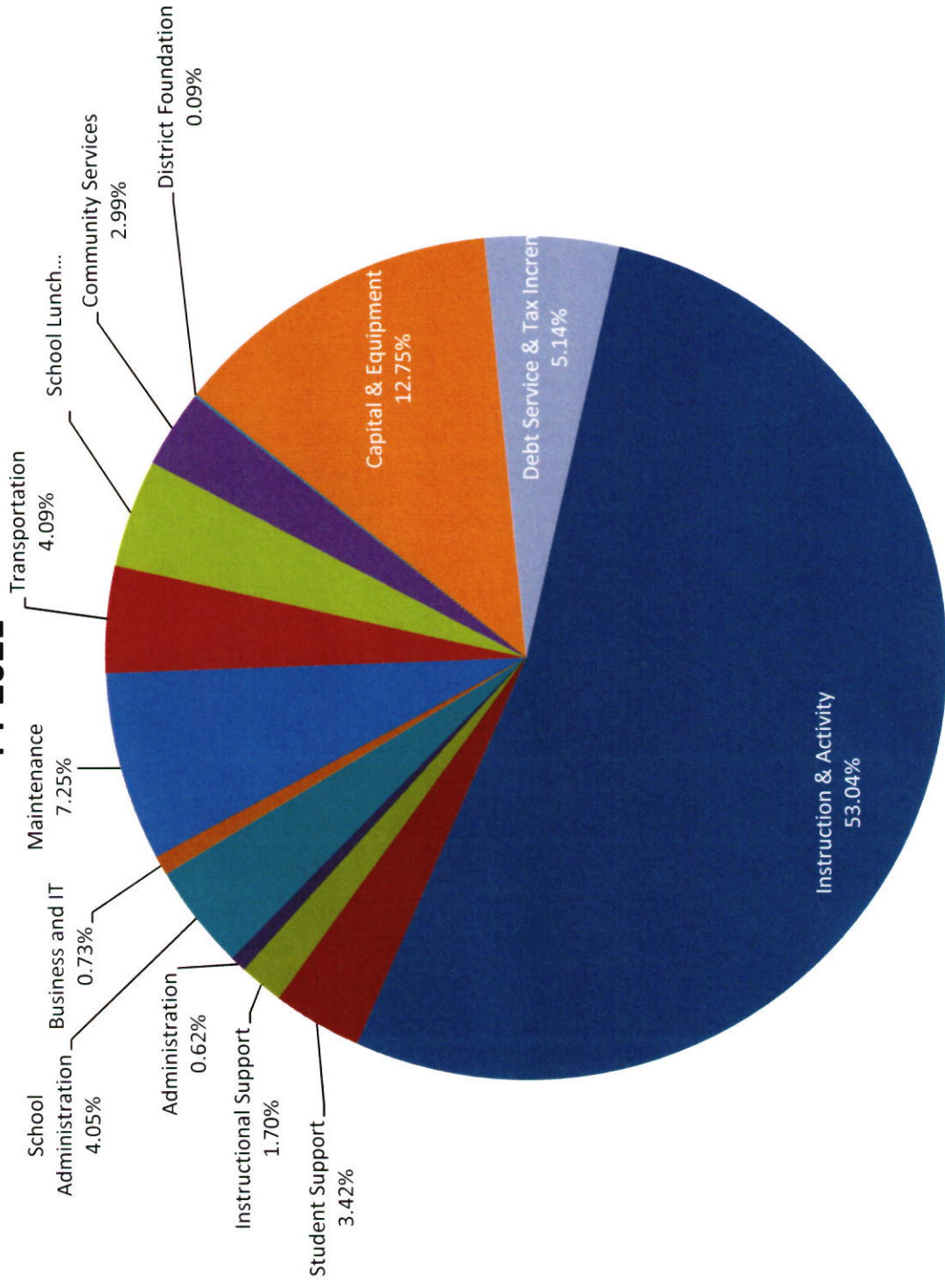


Category Expenditure General Fund FY 2021

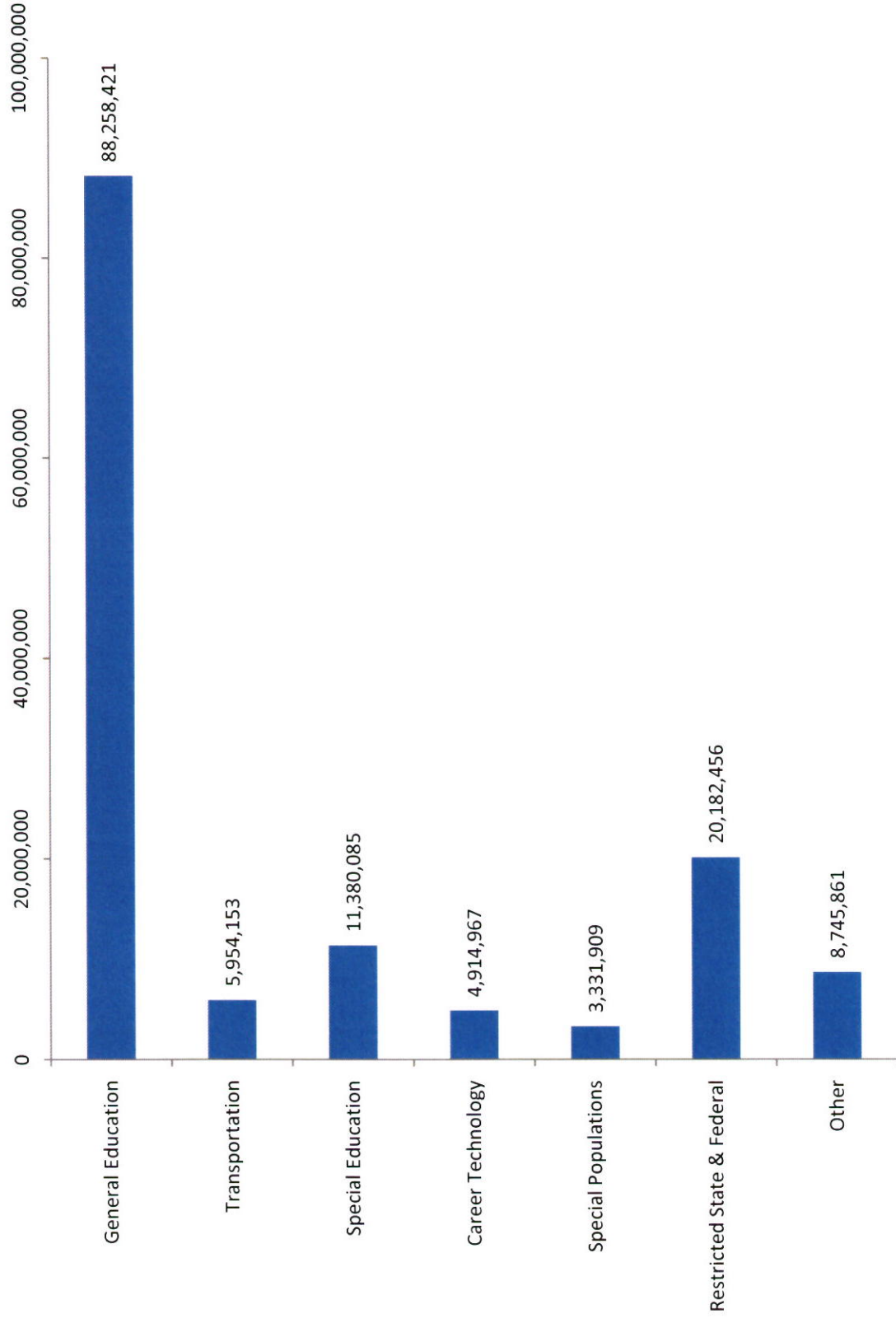


Function Breakdown General Fund Expenditures

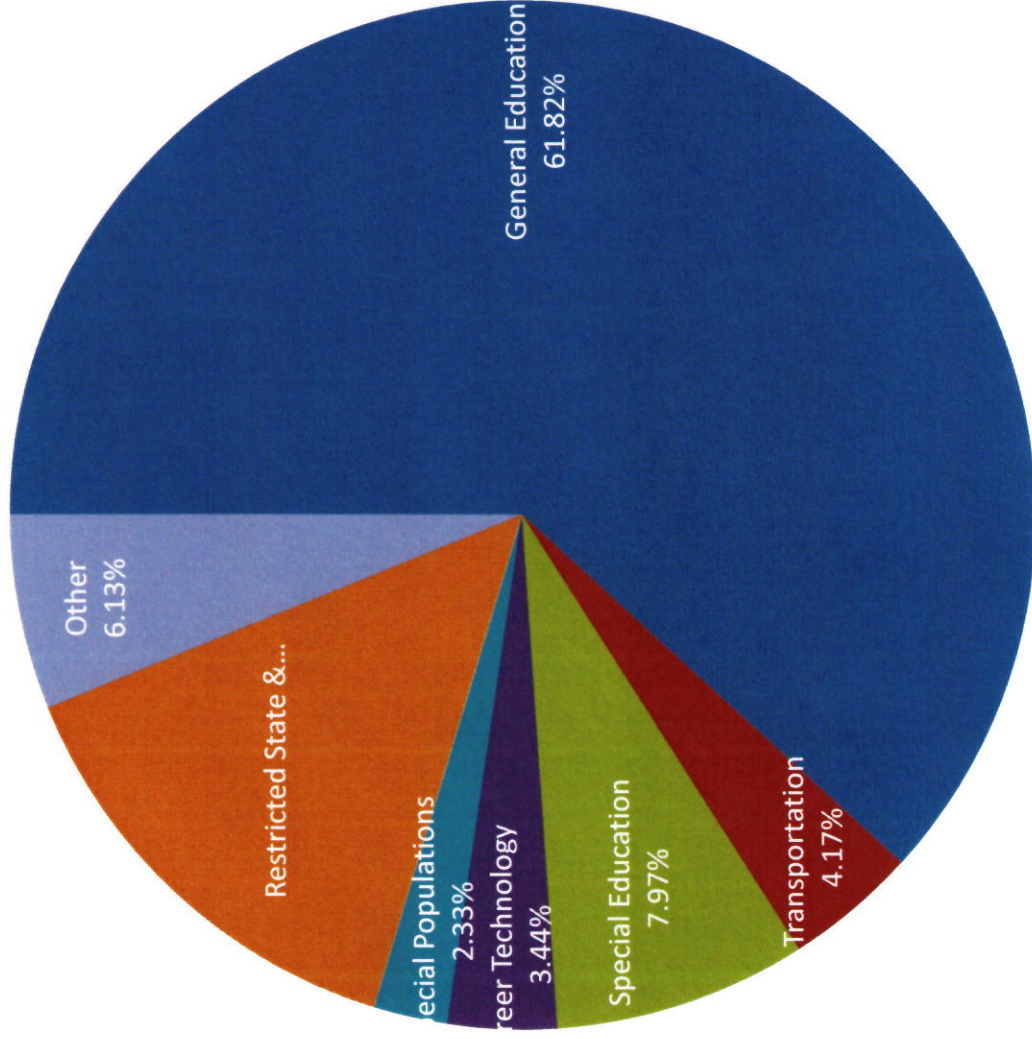
FY 2021

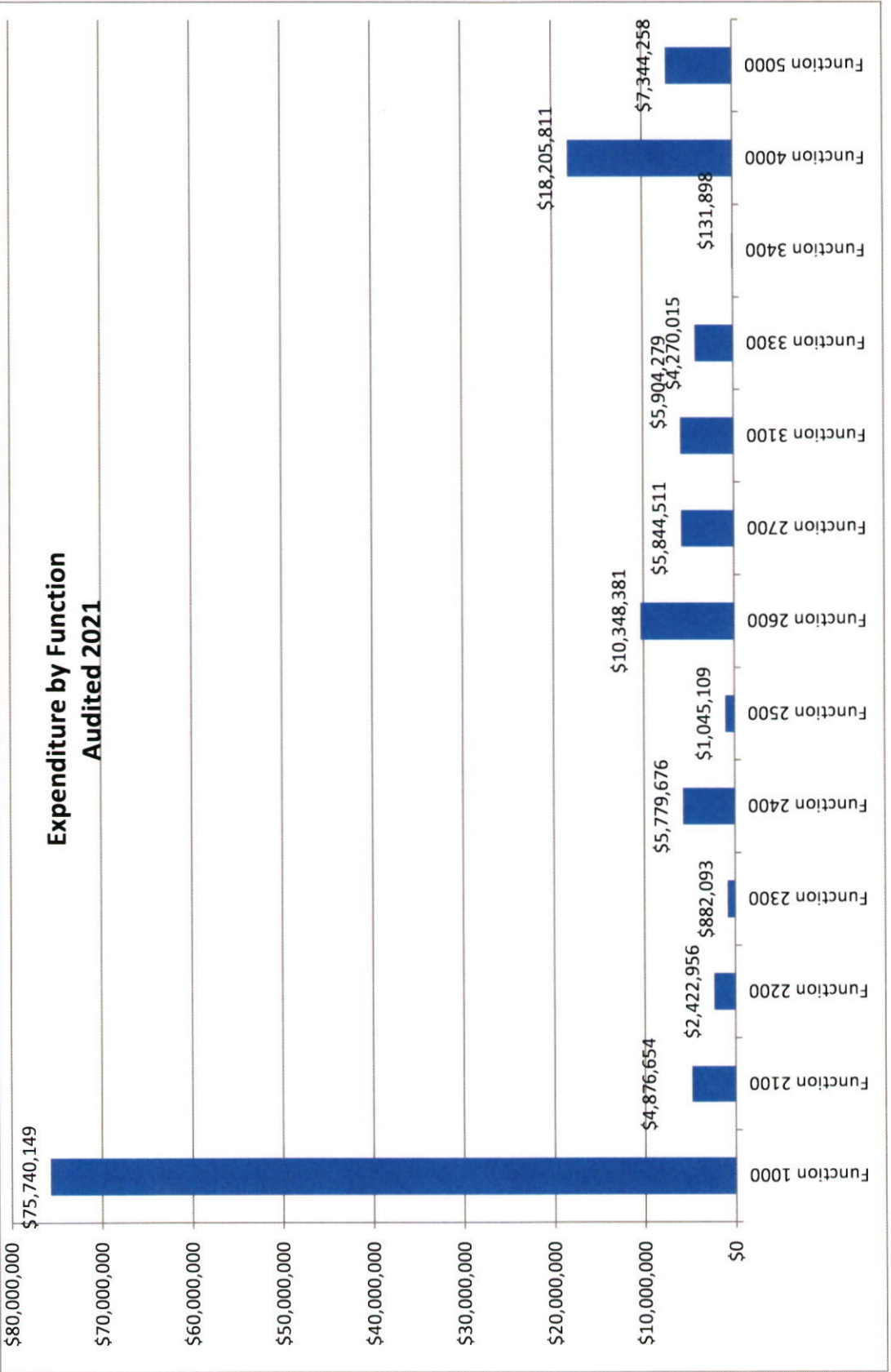


Expenditures by Major Programs FY 2021



Program Expenditures by Percent of Total FY2021





Year 23 07/01/22 - 06/30/23
Program Numbers & Description

<u>Program</u>	<u>State</u>	<u>New programs</u>	
<u>Number</u>	<u>Prgm No.</u>	<u>Program Description</u>	<u>Director</u>
0002		Transportation Safety Promotion	Jason Sparks
0003		Edgenuity was Credit Recovery	Gary Allen
0005		Elementary Curriculum (K-5) <i>including Textbooks</i>	Heidi Jo West
0006		Elementary Science Program	Heidi Jo West
0009		Title IX	Keith Mecham
0012		Secondary Curriculum (6-12) <i>including Textbooks</i>	Gary Allen
0013		Emergency Reserve	Dave Roberts
0021		Student Activity Funds	Dave Roberts
0024		Classified Professional Development	Keith Mecham
0025		Extra Curricular Activities	Keith Mecham
0030		Athletics	Keith Mecham
0035	Fund 76	Pan Sales	Candice Parr
0039		School Fees	Dave Roberts
0040		Administrator Professional Development	Dave Roberts
0041		New School Startup	Dave Roberts
0042	Fund 76	Board Member's Fund	Dave Roberts
0043	Fund 76	District Office Fund	Dave Roberts/Marci Hatch
0044		BEAA Box Elder Administrators Association	AshLee Nelson
0045		School Reimbursable (Graduation & Accreditation)	Dave Roberts
0046		Teacher Incentive	Dave Roberts
0047		Teacher Professional Development <i>(was 5250)</i>	Pro
0048		Student Services	Jacqueline Whitaker
0049		Teacher Enhancement (Tax Levy)	Dave Roberts
0050		Classroom - General	Superintendent
0051		Textbooks	Dave Roberts
0054		Home Bound	Keith Mecham
0055		Debt Service	Dave Roberts
0056		In-School Suspension & School Within a School	Superintendent
0059		BLTS-Building Level Technology Specialists <i>was 5259</i>	Robert Gordon
0140		Grouse Creek Activity Account	Michelle Westley
0156		ILSC Bistro Activity Account	Michelle Westley
0157		ILSC Gift Shop/Store Activity Account	Michelle Westley
0200		Municipal Bldg (FD50)	Dave Roberts
0300		Redevelopment Taxes	Dave Roberts
0504		Section 504	Keith Mecham
0533		ELL-EARS (Program 5336 EARS <i>capture ELL costs</i>)	Jeremy Young
0567		District's 25% TSSA (Program 5678 TSSA)	Heidi Jo West/Gary Allen
0600		Special Transportation	Jason Sparks
1205		Special Education - All State Programs	Catherine Allen
1215		Special Education - Pre-school (State)	Catherine Allen
1220		SpEd-ESY Summer Program (was 1212)	Catherine Allen
1225		Special Education - Impact Aide	Catherine Allen
1278		SpEd Educators Extra Days Extended Year (was 1206)	Catherine Allen
1610	1609	Adult High School Completion	Gerald Jackman
3010		Community Recreation (Natatoriums)	Dave Roberts
3020		Civic Services - Activities	Dave Roberts

Year 23 07/01/22 - 06/30/23
Program Numbers & Description

<u>Program</u>	<u>State</u>	New programs	
<u>Number</u>	<u>Prgm No.</u>	<u>Program Description</u>	<u>Director</u>
3025		Building Rental	Dave Roberts
3300	Fund 75	Foundation General Unrestricted	Gary Allen/Marci Hatch
3330	Fund 75	Foundation - Program Enhancement	Gary Allen/Marci Hatch
3340	Fund 75	Foundation-Designation by Donor	Gary Allen/Marci Hatch
3350	Fund 75	Foundation General - Scholarship	Gary Allen/Marci Hatch
3402	Fund 75	Foundation Marie Eccles - Fine Arts, Music, Drama	Gary Allen/Marci Hatch
3403	Fund 75	Foundation-Nucor	Gary Allen/Marci Hatch
3404	Fund 75	Foundation-Janice Petersen	Gary Allen/Marci Hatch
3405	Fund 75	Foundation-BEHS Sport Project Improvements	Gary Allen/Marci Hatch
3406	Fund 75	Foundation-Bear River High School Turf	Gary Allen/Marci Hatch
3407	Fund 75	Foundation-Northrop Grumman	Gary Allen/Marci Hatch
3408	Fund 75	Foundation-United Way	Gary Allen/Marci Hatch
3500		Employee Health & Wellness	Keith Mecham
5000		Budget Cut	Dave Roberts
5100		Termination Benefit Funding	Dave Roberts
5160		Instructional Media Centers	Dave Roberts
5201		Class Size Reduction (State)	Keith Mecham
5211	5331	EASP <small>(Enhancement for Accelerated Students Program)</small> -Gifted Talented LEAP	Heidi Jo West
5212	5332	Advanced Placement	Alison Williams
5213	5333	Concurrent Enrollment	Alison Williams
5220		NESS Necessarily Existent Small Schools <small>(Western schools)</small>	Superintendent
5229	5699	Assessment/Testing	Jeremy Young
5270		High School CPR/AED Grant	Michelle Westley
5295		Teaching & Learning flowthru i.e. travel reimbursement	Michelle Westley
5315		Pupil Transportation	Jason Sparks
5316		Fleet Fund - Mileage	Jason Sparks
5336	5344	EARS -Enhancement for at Risk Students	Heidi Jo West/Jeremy Young
5340		YIC- Youth in Custody Programs	Gerald Jackman
5368		School Nurse Program	Keith Mecham
5420		School Land Trust	Heidi Jo West/Gary Allen
5455		Voted Leeway	Dave Roberts
5460		Board Leeway	Dave Roberts
5463		Safety	Superintendent
5500		ADA (American Disabilities Act)	Corey Thompson
5561		Capital Outlay Enrollment Growth	Dave Roberts
5608		School-Based Mental Health Screening Prgm	Jacqueline Whitaker
5610		Driver Ed	Gary Allen
5613		Corrections Institutions	Gerald Jackman
5637		DLI-Dual Language Immersion (Critical Languages)	Heidi Jo West/AshLee Nelson
5641	5695	Early Intervention/OEK/Extended Day Kindergarten	Heidi Jo West
5642		LSNA AD-T Elementary School Counseling <small>(Yr22 \$150,000)</small>	Jacqueline Whitaker
5647		PRIME <small>(Concurrent Enrollment)</small>	Alison Williams
5653		Public Education Capital & Technology	Corey Thompson
5654		Period Products in Schools	Corey Thompson
5655		Digital Teaching and Learning	Gary Allen
5660		General Financial Literacy	Alison Williams

Year 23 07/01/22 - 06/30/23
Program Numbers & Description

<u>Program</u>	<u>State</u>	<u>New programs</u>	
<u>Number</u>	<u>Prgm No.</u>	<u>Program Description</u>	<u>Director</u>
5666		Professional Learning	Heidi Jo West
5672		PBS E-CIGARETTE PREVENTION	Jacqueline Whitaker
5674		Suicide Prevention	Jacqueline Whitaker
5677		Computer Science (recd 32,000 Yr20 train teachers)	Alison Williams
5678		TSSA-Teacher&Student Success	Heidi Jo West/Gary Allen
5679		Student Health&Counseling Support (Mental Health)	Jacqueline Whitaker
5700	Fund 76	Northern Utah Curriculum Agent District	Heidi Jo West
5712		ILSC Summer Student Program	Catherine Allen
5800		E-Rate	Robert Gordon
5801		Ed Net	Robert Gordon
5805		Early Literacy Program	Heidi Jo West
5807		TSSP-Teacher Salary Supplement Program	Michelle Westley
5810		Library Books & Supplies	Gary Allen
5876		Legislative - Educators Salary Adjustment	Dave Roberts
5882		BTSALP Arts Grant	Heidi Jo West
5884		Teacher Supplies & Materials	Dave Roberts
5901		CTE College&Careers Awareness-7or8 only for the CCA Co	Alison Williams
5902		CTE Work Based Learning	Alison Williams
5903		CTE Comprehensive Guidance	Alison Williams
5910		Charter School Local Replacement	Dave Roberts
5911		English Language Learner Software Support	Jeremy Young
6015		CTE Administration&Support Services	Alison Williams
6030		CTSO Special Projects	Alison Williams
6100		CTE - Agriculture Food&Natural Resources	Alison Williams
6200		CTE - Education & Training	Alison Williams
6300		CTE - Health Sci, Human Services & Public Safety	Alison Williams
6400		CTE - Audio/Visual Tech & Communications	Alison Williams
6500		CTE - Business, Marketing, Hospitality & Tourism	Alison Williams
6600		CTE - Architecture & Construction	Alison Williams
6700		CTE - Information Technology	Alison Williams
6800		CTE - Engineering & Manufacturing Technology	Alison Williams
6900		CTE - Transportation, Distribution & Logistics	Alison Williams
7035		CTE Special Projects	Alison Williams
7101		FEDERAL IMPACT AIDE - FOREST SERVICE	Dave Roberts
7215		21ESSER II (CARES)	Superintendent
7225		21ESSER III ARP (America Rescue Plan)	Superintendent
7226		ARP One-Time Teacher Bonus for Extra Assignments	Superintendent
7230		21GEER II	Catherine Allen
7250		PUBLIC HEALTH EMERGENCY RESPONSE	Michelle Westley
7355		AmeriCorps Literacy	Michelle Westley
7390		IRS Subsidy MBA Interest	Dave Roberts
7400	7401	Perkins - Formula	Alison Williams
7401		Perkins V Formula Reserve Regional Consortium	Alison Williams
7511		Title I	Heidi Jo West
7522		IDEA Preschool	Catherine Allen
7523		ARP Preschool SPED	Catherine Allen

Year 23 07/01/22 - 06/30/23
Program Numbers & Description

<u>Program</u>	<u>State</u>	New programs	
<u>Number</u>	<u>Prgm No.</u>	<u>Program Description</u>	<u>Director</u>
7524		STAC SPED	Catherine Allen
7525		ARP SPED IDEA	Catherine Allen
7548	7519	ESEA CH1 - Migrant Education	Jeremy Young
7551	7524	Idea-B - Handicapped (PL 101-476)	Catherine Allen
7699		Medicaid Reimbursement & Outreach (was pgrm 5425)	Catherine Allen
7801		Comprehensive School Improvement (CSI)	Gerald Jackman
7860		Title IIA, Formula & Improving Teacher Quality	Heidi Jo West
7880		Title III	Jeremy Young
7905		4A Student Support & Academic Enrichment	Jacqueline Whitaker
8000		Child Nutrition	Candice Parr
9300		Administration	Superintendent
9600		Building Maintenance and Utilities	Corey Thompson
9650		Energy (was Cenergistics)	Corey Thompson
9670		Technology Maintenance	Robert Gordon
9700		Construction Program (Bond)	Corey Thompson
9999		Carryover Elimination	Dave Roberts

Example

Fund	Location	Year	Program	Function	Object
(10)	(500)	(3)	(0050)	(1000)	(610)

FUND CODES

Fund Classifications

Governmental Fund Types

- 10 General Fund
- 21 School (Student) Activity Fund
- 26 Tax Increment Financing (Redevelopment Taxes) Fund
- 31 Debt Service Fund
- 32 Capital Projects Fund
- 49 School Food Services Fund
- 75 Foundation Fund
- 76 Agency Fund
- 80 General Fixed Assets Fund
- 90 General Long Term Debt

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

School Number	School Name
<i>Elementary:</i>	
104	Century
115	Golden Spike
125	Discovery
132	Fielding
134	Foothill
136	Garland
140	Grouse Creek
150	Lake View
156	ILSC Independent Life Skills Center (also 157&158)
164	McKinley
166	Mountain View
167	North Park
168	Park Valley
172	Three Mile Creek
188	Snowville
190	West Tremonton
200	Willard
<i>Secondary:</i>	
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	Sunrise High
570	YIC Youth In Custody Triumph
<i>District:</i>	
500	District Office
545	Maintenance Dept.
546	Computer Dept.
550	SSC-Support Service Center (North)
555	Transportation (South)
888	Inactive
999	General (No Location Assigned)

FUNCTION CODES

1000	Instructional (General/Work directly with students)
2000	Support Services
2100	Support Services - Student (student well being)
2200	Support Services - Instructional (supervising & improving instructional staff)
2300	Support Services - General District Administration
2400	Support Services - School Administration
2500	Support Services - Business (accounting, purchasing, personnel & technology)
2600	Operation & Maintenance Services (Facilities)
2700	Student Transportation Services
3000	Operation of Non-Instructional Services
3100	Food (Child Nutrition) Services
3300	Community Services and Building Rental
4000	Facility Acquisition and Construction Services
4000	Equipment (small & large), furniture, repairs and maintenance
4500	Construction Services
5100	Debt Service

OBJECT CODES**110 General District Administrative Salaries**

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

120 School Administrative Salaries

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

130 Certified Instructional Salaries

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

140 Other Certified Salaries

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

150 Office Salaries

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

160 Para-Professional Salaries

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

170	Student Transportation Salaries
171	Salaries - Student Transportation Supervisor
172	Salaries - Contracted Bus Drivers
173	Salaries - Mechanics & Other Garage Employees (Route Coordinator)
174	Salaries - Voucher Bus Drivers
175	Salaries - Activity & Training
176	Salaries - Substitute Bus Drivers
178	Salaries - Equity Adjustment
179	Salaries - Extra Maintenance
180	Operation & Maintenance Salaries
181	Salaries - Operation & Maintenance
182	Salaries - Custodian & Maintenance Personnel
183	Salaries - Extra Maintenance
184	Salaries - Sweeper
185	Salaries - Summer
186	Salaries - Printing
190	Other Classified Salaries
191	Salaries - Food Services Supervisor & Asst.
192	Salaries - Contracted School Lunch Cook
193	Salaries - Non-Contracted School Lunch Cook
194	Salaries - Extra Contracted School Lunch Cook
195	Salaries - Lunch Clerk
196	Salaries - Substitute Cook/Lunch Clerk
197	Salaries - Warehouse
200	Employee Benefits
210	State Retirement
220	Social Security
230	Early Retirement Incentive
240	Group Insurance
270	Industrial Insurance
280	Unemployment Insurance
295	Life Insurance
300	Purchased Professional & Technical Services
311	One Time Enhancement Allocation
312	Salary Adjustment Allocation
313	Teacher Addl Days Allocation
320	Professional - Education Services/Accreditation
330	Other Professional Services (Employee Training&Development)
340	Technical Services (Other Contracted Professional Services)
360	Kelly Services - Substitute Teacher
400	Purchased Property Services
420	Utility Services: Water/Sewer
440	Repairs & Maintenance Services/Rent
460	New Buildings
500	Other Purchased Services
521	Property Insurance
530	Telephone
532	Cell Telephone
540	Advertising
550	Professional Development
551	Professional Development

552	Professional Development
553	Professional Development
554	Professional Development
561	Tuition to other LEA's with the State
580	Travel including mileage, conference registration

600 Supplies & Materials

610	Supplies - General (Amounts paid for items of an expendable nature that are consumed, worn out, or deteriorated in use; or items that lose their identity through fabrication or incorporation into different or more complex units or substances are considered supply expenditures.)
611	Uniforms
613	Food ALL (EXCEPT Child Nutrition)
620	Emergency Custodial Supplies
622	Oil
624	Motor Fuel
625	Electricity
626	Natural Gas
630	Food - CHILD NUTRITION ONLY
631	Non-Program Expenses FOOD SERVICES ONLY
636	Printing

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

641	Textbooks (Expenditures for text material which are defined as including not only traditional hardbound printed volumes but also organized systems or learning packages which constitute the instructional vehicle for a given course, subject, or grade level or a significant portion of a given course, subject, or grade level.)
642	eTextbooks/Online Curriculum or Subscriptions
644	Library Books (Expenditures for purchases of library books which are those books provided for enrichment, extension or study in depth. They may be general or specialized in nature. They are books purchased for general use and not primarily for use in certain classes, grades, or other particular student groups. They include reference sets and dictionaries, but not textbooks and periodicals.)
650	Supplies-Technology Related (Expenditures for periodicals and newspapers for general use. A periodical is a publication appearing at regular intervals of less than a year, continuing for an indefinite period.)
660	Audiovisual Materials (Expenditures for those non-print items which with reasonable care and use may be expected to last for more than one year. This category includes such items as recorded tapes and discs, slides and transparencies, films and filmstrips, maps and globes, prints and photographs, models and mockups.)
670	Software
675	Wiring
681	Lubricants
682	Tires and Tubes
683	Repair Parts for Buses & Other Vehicles
699	P-Card Clearing (Purchasing)

700	Property	
710	Land & Improvements	
720	Buildings	
732	Busses	
733	Furniture	
734	Principals Tech	
735	Vehicles	
736	Principals Tech	
737	Principals Tech	
738	Equipment < \$1,000 or non-capitalized	
739	Other Equipment > \$ 1,000 or capitalized	
	(Expenditures for the initial, additional, and replacement items of equipment, such as furniture, and fixtures and vehicle.)	

800	Other Objects	
810	Dues & Fees	
830	Interest	
831	Lease Interest	
870	Indirect Costs - Restricted	
888	Balance Sheet Accounts Only	
890	Miscellaneous Expenditures (sales tax)	

900	Other Uses of Financial Resources	
910	Principal	
931	Lease Interest	
999	Revenue Accounts Only	

BESD Board Financial
Budget Report

Description	2019-20 Actual	2020-21 Actual	2021-22 Preliminary	2021-22 Revised	2022-23 Preliminary
			0%	1.085	1.080
1 GENERAL FUND (M&O) FUND (10)					
2					
3 REVENUE:					
4 Local					
5 Property	22,305,024	24,796,049	25,091,289	26,535,851	27,098,592
6 Tuitions/Trans	364,677	454,278	350,000	500,000	350,000
7 Inv Earnings	581,592	67,493	150,000	200,000	225,000
8 Indir. Costs-SL	670,342	1,019,906	680,000	825,000	950,000
9 Rental Fees	107,313	81,451	110,000	85,000	90,000
10 Other	1,274,591	1,161,864	900,000	1,400,000	1,450,000
11 State	65,646,170	68,725,191	74,424,348	85,040,892	93,550,472
12 Federal	5,526,002	8,958,392	8,525,000	5,500,000	8,500,000
13 Funds Avail/Assigned Balance	890,181	870,488	1,114,000	1,114,000	2,000,000
14 TOTAL M & O					
15 REVENUE	97,365,892	106,135,112	111,344,637	121,200,743	134,214,064
16 Beg Balance	1,892,331	1,809,181	2,043,744	173,432	173,340
17 Less:					
18 Ending Balance	1,809,181	173,432	1,176,013	173,340	323,761
19 TOTAL M & O FUNDS					
20 available	97,449,042	107,770,861	112,212,367	121,200,835	134,063,643
21					
22 EXPENDITURES:					
23 Instruction (1000)					
24 Salaries	42,865,703	46,636,603	49,077,975	52,600,714	60,275,549
25 Benefits	18,579,465	19,551,996	18,358,921	22,021,148	24,022,216
26 Purchased Serv.	2,055,437	2,683,024	3,070,500	4,300,000	3,749,122
27 Supplies/Texbooks	2,976,899	5,721,787	5,100,000	4,700,000	5,700,000
28 Equip/ETI/Prog	280,281	517,560	1,905,000	1,905,000	1,500,000
29 Other	377,643	629,179	700,000	600,000	700,000
30 Total	67,135,428	75,740,149	78,212,396	86,126,862	95,946,887
31					
32 Student Services (2100)					
33 Salaries	2,873,187	3,276,884	3,510,841	3,605,419	3,893,853
34 Benefits	1,178,088	1,326,311	1,309,542	1,429,274	1,526,628
35 Other	343,879	273,459	350,000	350,000	350,000
36 Total	4,395,154	4,876,654	5,170,383	5,384,693	5,770,480
37					
38 Instructional Staff (2200)					
39 Salaries	1,272,055	1,553,428	1,605,520	1,685,469	1,820,307
40 Benefits	470,801	615,191	629,160	656,573	701,688
41 Other	367,518	254,337	400,000	475,000	475,000
42 Total	2,110,374	2,422,956	2,634,680	2,817,042	2,996,995
43 District Administration (2300)					
44 Salaries	336,104	339,524	389,454	368,384	397,855
45 Benefits	158,633	154,547	169,797	163,592	173,820
46 Purch Services	124,215	104,986	170,000	400,000	370,000
47 Liability Insurance	235,235	223,473	235,000	160,336	165,840
48 Supplies	40,407	34,090	35,000	35,000	35,000
49 Other	24,786	25,473	25,000	25,000	25,000
50 Total	919,380	882,093	1,024,251	1,152,312	1,167,515

BESD Board Financial
Budget Report

Description	2019-20 Actual	2020-21 Actual	2021-22 Preliminary	2021-22 Revised	2022-23 Preliminary
		0%		1.085	1.080
51 School Administration (2400)					
52 Salaries	3,842,404	4,044,617	4,331,198	4,388,409	5,149,482
53 Benefits	1,654,266	1,657,254	1,747,827	1,764,999	2,012,225
54 Prof Serv/Travel	74,986	67,635	80,000	125,000	130,000
55 Other	11,685	10,170	15,000	15,000	15,000
56 Total	5,583,341	5,779,676	6,174,025	6,293,408	7,306,707
57					
58 Business & Support (2500)					
59 Salaries	610,071	645,918	771,881	800,821	829,887
60 Benefits	245,993	247,198	316,483	325,745	335,923
61 Contract Services	99,792	135,297	165,000	165,000	165,000
62 Other	17,457	16,696	25,000	25,000	25,000
63 Total	973,313	1,045,109	1,278,364	1,316,566	1,355,810
64					
65 Operation & Maintenance (2600)					
66 Salaries	4,606,135	4,985,356	5,466,376	5,409,111	5,841,840
67 Benefits	1,918,760	2,003,104	2,202,539	2,135,909	2,282,493
68 Electricity	864,951	918,191	884,000	912,000	1,096,780
69 Purchased Service	711,830	580,795	757,500	757,500	802,000
70 Telephone	317,094	256,236	282,012	282,012	280,000
71 Natural Gas	478,061	504,870	515,000	515,000	533,500
72 Prop Insurance	240,698	189,052	195,000	257,900	317,730
73 Repair	164,237	122,853	330,000	450,000	385,000
74 Supplies	747,344	787,291	730,000	800,000	690,000
75 Other	779	633	2,500	2,500	2,500
76 Total	10,049,889	10,348,381	11,364,927	11,521,932	12,231,843
77 Transportation (2700)					
78 Salaries	2,661,172	2,861,804	2,760,295	3,105,057	3,353,462
79 Benefits	794,972	821,802	829,152	898,038	978,898
80 Purch Serv	205,828	317,502	280,000	250,000	255,000
81 Fuel	408,263	521,415	505,000	850,442	950,000
82 Supplies	336,424	313,308	450,000	528,882	581,771
83 Other/Veh Charges	1,074,892	1,008,680	485,800	8,680	137,209
84 Total	5,481,551	5,844,511	5,310,247	5,641,099	6,256,340
85 Community Services (3300)					
86 Salary	510,143	561,013	680,566	608,699	657,395
87 Benefits	161,292	166,276	186,527	181,221	197,171
88 Purchased Serv	45,140	23,958	60,000	20,000	30,000
89 Supplies/Util	51,553	69,501	70,000	107,001	110,000
90 Property	2,225	4,055	30,000	5,000	10,000
91 Other Objects	30,259	6,529	16,000	25,000	26,500
92 Total	800,612	831,332	1,043,094	946,921	1,031,066
93 Interfund Trans					
94 Change Desig Fund Bal	0	0			
95 Undist Reserv Add					
96 TOTAL EXPENDITURERS					

BESD Board Financial
Budget Report

	2019-20	2020-21	2021-22	2021-22	2022-23
Description	Actual	Actual	Preliminary	Revised	Preliminary
		0%		1.085	1.080
97 M & O	97,449,042	107,770,861	112,212,367	121,200,835	134,063,643
98 School Activity Fund (21)					
99					
100 REVENUE:					
101 School Deposits	3,539,857	3,422,501	4,400,000	4,400,000	4,400,000
102					
103 Other					
104 Total Revenue	3,539,857	3,422,501	4,400,000	4,400,000	4,400,000
105					
106 EXPENDITURES:					
107 Purch Services	573,713	428,078	902,150	902,150	902,150
108 Supplies	2,621,259	2,824,283	2,882,850	2,882,850	2,882,850
109 Desig/Other	75,067	20,926	290,000	290,000	290,000
110 Other	218,803	165,396	325,000	325,000	325,000
111 Total School Activity	3,488,842	3,438,683	4,400,000	4,400,000	4,400,000
112 DEBT SERVICE FUND (31)					
113					
114 REVENUE:					
115 Property Tax	2,538,246	3,039,480	2,945,632	3,191,454	3,351,027
116 Interest	120,634	36,333	105,750	105,750	105,750
117 Bonds					
118 Total	2,658,880	3,075,813	3,051,382	3,297,204	3,456,777
119 Begining Bal	7,167,630	6,001,582	5,696,268	5,696,268	5,696,268
120 LESS:					
121 Ending Balance	6,535,160	5,802,645	5,659,746	5,659,746	5,659,746
122 Funds Available	6,535,160	5,802,645	4,770,488	5,016,310	5,175,883
123 EXPENDITURE:					
124 Refund of Bonds	3,286,350	3,269,750	3,927,162	3,927,162	3,927,162
125 Bond Debt	5,000	5,000	50,000	50,000	50,000
126 Other Uses					
127 Total	3,291,350	3,274,750	3,977,162	3,977,162	3,977,162
128 CAPITAL OUTLAY FUND (32)					
129					
130 REVENUE:					
131 Property Tax	11,490,775	9,844,206	12,837,500	10,344,206	11,171,742
132 Interest	612,447	293,682	255,941	150,000	155,000
133 Other	74,131	62,249	176,400	361,000	80,338
134 State	112,629	82,003	158,025	34,462	1,836,195
135 Federal	69,992	60,274	63,288	63,288	4,063,288
136 Ins./Prop.Recry	36,263	63,673	94,500	500,000	525,000
137 Total Revenue	12,396,237	10,406,087	13,585,653	11,452,956	17,831,563
138 Bond Proceeds/Loan		15,000,000	0		0
139 Other Sources/QZAB	345,580	326,422	345,580	345,580	345,580
140 Desig. Fund Bal	1,621,006				
141 TOTAL REVENUE CAPITAL					
142 OUTLAY	14,362,823	25,732,509	13,931,233	11,798,536	18,177,143
143 Beg. Balance	14,806,096	23,509,689	25,428,650	31,036,384	14,924,496
144 Less:					
145 Ending Balance	16,120,809	31,036,384	5,055,580	14,924,496	8,091,336
146 Capital Outlay Funds					
147 available	13,048,110	18,205,814	34,304,303	27,910,424	25,010,303
148 EXPENDITURES:					
149 Oper/Maint					
150					

BESD Board Financial
Budget Report

Description	2019-20 Actual	2020-21 Actual	2021-22 Preliminary	2021-22 Revised	2022-23 Preliminary
		0%		1.085	1.080
151 Purchased Services	6,814	8,267	5,000	5,000	5,000
152 Software/Chromebooks	5,000	1,017,044	850,000	1,320,000	2,500,000
153 Land Improvement	1,336,297	0	0	0	0
154 Fielding	1	0	0	0	0
155 Buildings/ 5 yr	1,078,986	1,157,046	2,600,000	2,600,000	2,000,000
156 Vehicles	109,058	289,359	870,000	1,324,121	1,800,000
157 Furniture/Equip	1,920,105	1,362,434	1,794,000	1,700,000	1,800,000
158 Other Objects/Portables	0	1	1	1	1
159 Total Capital	4,456,261	3,834,151	6,119,001	6,949,122	8,105,001
160 ESSERIII A/C	2,455	193,118	200,000	200,000	4,000,000
161 Golden Spike	229,750	9,235,064	25,300,000	17,900,000	7,900,000
162 Grouse Creek	6,038,361	4,180,473	200,000	36,000	2,000,000
163 Prop Purchase/Other Projects	114,075	480,266	80,000	40,000	500,000
164 HS Athletic Facilities	1,918,411	8,368	420,000	800,000	520,000
165 Total Construction	8,303,052	14,097,289	26,200,000	18,976,000	14,920,000
166 Desig. F Bal	0	0	0	0	0
167 MBA Lease Payment/Golden Spike	288,499	274,371	1,985,302	1,985,302	1,985,302
168 TOTAL EXPENDITURES CAPITAL	298				
169 OUTLAY	13,048,110	18,205,811	34,304,303	27,910,424	25,010,303
170 SCHOOL FOOD SERVICE FUND (49)					
171					
172 REVENUE:					
173 Lunch Sales	1,055,208	243,736	250,000	250,000	1,301,500
174 Other Local	4,049	836	1,500	3,100	3,500
175 State	1,049,598	1,309,158	1,075,000	1,075,000	1,125,000
176 Federal	3,130,278	5,789,153	4,000,000	5,889,000	3,140,000
177 Other	1	-13,244	0	0	
178 TOTAL REVENUE SCHOOL					
179 FOODS	5,239,134	7,329,639	5,326,500	7,217,100	5,570,000
180 Beg. Balance	690,707	938,697	1,000,835	2,364,057	2,709,624
181 Less:					
182 Ending Balance	938,697	2,364,057	1,179,481	2,709,624	946,297
183 School Food Service Funds					
184 available	4,991,144	5,904,279	5,147,854	6,871,533	7,333,327
185 EXPENDITURES:					
186 Salaries	1,806,721	1,904,236	1,786,241	2,066,096	2,319,903
187 Benefits	581,672	585,710	692,613	636,437	718,424
188 Food/Supplies	2,164,840	2,932,132	2,294,000	3,594,000	3,890,000
189 Equipment	13,864	40,630	50,000	200,000	55,000
190 Other Costs	57,354	52,822	25,000	25,000	25,000
191 Dir/Indirect Costs	293,344	388,749	300,000	350,000	325,000
192 TOTAL EXPENDITURES SCHOOL	73,349				
193 FOODS	4,991,144	5,904,279	5,147,854	6,871,533	7,333,327
194 Foundation Fund (75)					
195					
196 REVENUE:					
197 Total Revenue	180,142	354,177	250,000	300,000	300,000
198 Available Revenue	180,142	354,177	250,000	300,000	300,000
199 EXPENDITURE:					
200 Expenses	162,544	131,898	180,000	280,000	280,000
201 Changes/Desg Fund Bal					
202 TOTAL EXPENDITURE	162,544	131,898	180,000	280,000	280,000

BESD Board Financial
Budget Report

Description		2019-20 Actual	2020-21 Actual	2021-22 Preliminary	2021-22 Revised	2022-23 Preliminary
			0%		1.085	1.080
203	Agency Fund (76)					
204						
205	REVENUE:					
206	Agent Services	19,400	8,451	125,000	150,000	150,000
207	State		0	5,000	5,000	5,000
208	Federal					
209	Other	14,372	1	7,000	7,000	7,000
210	TOTAL REVENUE/BB					
211	AGENCY FUND	33,772	8,452	137,000	162,000	162,000
212	EXPENDITURE:					
213	Instruction					
214	NUCC	4,150	0	125,000	150,000	150,000
215	Other	31,538	27,843	7,000	7,000	7,000
216	Changes/Desg Fund Bal	4,089	1	5,000	5,000	5,000
217	TOTAL EXPENDITURES					
218	AGENCY FUND	39,777	27,844	137,000	162,000	162,000
219						
220						
221						
222						
223	GRAND TOTAL FUNDS AVAILABLE					
224	ALL FUNDS	125,777,227	146,058,203	138,440,752	148,375,583	166,279,984
225	GRAND TOTAL EXPENDITURE					
226	ALL FUNDS	122,470,809	138,754,126	160,358,686	164,801,954	175,226,435

BESD Board Financial
Budget Report

Description	2019-20	2020-21	2021-22	2021-22	2022-23
	Actual	Actual	Preliminary	Revised	Preliminary
			0%	1.085	1.080
1 GENERAL FUND (M&O) FUND (10)					
2					
3 REVENUE:					
4 Local					
5 Property	22,305,024	24,796,049	25,091,289	26,535,851	27,098,592
6 Tuitions/Trans	364,677	454,278	350,000	500,000	350,000
7 Inv Earnings	581,592	67,493	150,000	200,000	225,000
8 Indir. Costs-SL	670,342	1,019,906	680,000	825,000	950,000
9 Rental Fees	107,313	81,451	110,000	85,000	90,000
10 Other	1,274,591	1,161,864	900,000	1,400,000	1,450,000
11 State	65,646,170	68,725,191	74,424,348	85,040,892	93,550,472
12 Federal	5,526,002	8,958,392	8,525,000	5,500,000	8,500,000
13 Funds Avail/Assigned Balance	890,181	870,488	1,114,000	1,114,000	2,000,000
14 TOTAL M & O					
15 REVENUE	97,365,892	106,135,112	111,344,637	121,200,743	134,214,064
16 Beg Balance	1,892,331	1,809,181	2,043,744	173,432	173,340
17 Less:					
18 Ending Balance	1,809,181	173,432	1,176,013	173,340	323,761
19 TOTAL M & O FUNDS					
20 available	97,449,042	107,770,861	112,212,367	121,200,835	134,063,643
21					
22 EXPENDITURES:					
23 Instruction (1000)					
24 Salaries	42,865,703	46,636,603	49,077,975	52,600,714	60,275,549
25 Benefits	18,579,465	19,551,996	18,358,921	22,021,148	24,022,216
26 Purchased Serv.	2,055,437	2,683,024	3,070,500	4,300,000	3,749,122
27 Supplies/Texbooks	2,976,899	5,721,787	5,100,000	4,700,000	5,700,000
28 Equip/ETI/Prog	280,281	517,560	1,905,000	1,905,000	1,500,000
29 Other	377,643	629,179	700,000	600,000	700,000
30 Total	67,135,428	75,740,149	78,212,396	86,126,862	95,946,887
31					
32 Student Services (2100)					
33 Salaries	2,873,187	3,276,884	3,510,841	3,605,419	3,893,853
34 Benefits	1,178,088	1,326,311	1,309,542	1,429,274	1,526,628
35 Other	343,879	273,459	350,000	350,000	350,000
36 Total	4,395,154	4,876,654	5,170,383	5,384,693	5,770,480
37					
38 Instructional Staff (2200)					
39 Salaries	1,272,055	1,553,428	1,605,520	1,685,469	1,820,307
40 Benefits	470,801	615,191	629,160	656,573	701,688
41 Other	367,518	254,337	400,000	475,000	475,000
42 Total	2,110,374	2,422,956	2,634,680	2,817,042	2,996,995
43 District Administration (2300)					
44 Salaries	336,104	339,524	389,454	368,384	397,855
45 Benefits	158,633	154,547	169,797	163,592	173,820
46 Purch Services	124,215	104,986	170,000	400,000	370,000
47 Liability Insurance	235,235	223,473	235,000	160,336	165,840
48 Supplies	40,407	34,090	35,000	35,000	35,000
49 Other	24,786	25,473	25,000	25,000	25,000
50 Total	919,380	882,093	1,024,251	1,152,312	1,167,515

BESD Board Financial
Budget Report

Description	2019-20 Actual	2020-21 Actual	2021-22 Preliminary	2021-22 Revised	2022-23 Preliminary
		0%		1.085	1.080
51 School Administration (2400)					
52 Salaries	3,842,404	4,044,617	4,331,198	4,388,409	5,149,482
53 Benefits	1,654,266	1,657,254	1,747,827	1,764,999	2,012,225
54 Prof Serv/Travel	74,986	67,635	80,000	125,000	130,000
55 Other	11,685	10,170	15,000	15,000	15,000
56 Total	5,583,341	5,779,676	6,174,025	6,293,408	7,306,707
57					
58 Business & Support (2500)					
59 Salaries	610,071	645,918	771,881	800,821	829,887
60 Benefits	245,993	247,198	316,483	325,745	335,923
61 Contract Services	99,792	135,297	165,000	165,000	165,000
62 Other	17,457	16,696	25,000	25,000	25,000
63 Total	973,313	1,045,109	1,278,364	1,316,566	1,355,810
64					
65 Operation & Maintenance (2600)					
66 Salaries	4,606,135	4,985,356	5,466,376	5,409,111	5,841,840
67 Benefits	1,918,760	2,003,104	2,202,539	2,135,909	2,282,493
68 Electricity	864,951	918,191	884,000	912,000	1,096,780
69 Purchased Service	711,830	580,795	757,500	757,500	802,000
70 Telephone	317,094	256,236	282,012	282,012	280,000
71 Natural Gas	478,061	504,870	515,000	515,000	533,500
72 Prop Insurance	240,698	189,052	195,000	257,900	317,730
73 Repair	164,237	122,853	330,000	450,000	385,000
74 Supplies	747,344	787,291	730,000	800,000	690,000
75 Other	779	633	2,500	2,500	2,500
76 Total	10,049,889	10,348,381	11,364,927	11,521,932	12,231,843
77 Transportation (2700)					
78 Salaries	2,661,172	2,861,804	2,760,295	3,105,057	3,353,462
79 Benefits	794,972	821,802	829,152	898,038	978,898
80 Purch Serv	205,828	317,502	280,000	250,000	255,000
81 Fuel	408,263	521,415	505,000	850,442	950,000
82 Supplies	336,424	313,308	450,000	528,882	581,771
83 Other/Veh Charges	1,074,892	1,008,680	485,800	8,680	137,209
84 Total	5,481,551	5,844,511	5,310,247	5,641,099	6,256,340
85 Community Services (3300)					
86 Salary	510,143	561,013	680,566	608,699	657,395
87 Benefits	161,292	166,276	186,527	181,221	197,171
88 Purchased Serv	45,140	23,958	60,000	20,000	30,000
89 Supplies/Util	51,553	69,501	70,000	107,001	110,000
90 Property	2,225	4,055	30,000	5,000	10,000
91 Other Objects	30,259	6,529	16,000	25,000	26,500
92 Total	800,612	831,332	1,043,094	946,921	1,031,066
93 Interfund Trans					
94 Change Desig Fund Bal	0	0			
95 Undist Reserv Add					
96 TOTAL EXPENDITURERS					

BESD Board Financial
Budget Report

Description	2019-20 Actual	2020-21 Actual	2021-22 Preliminary	2021-22 Revised	2022-23 Preliminary
		0%		1.085	1.080
97 M & O	97,449,042	107,770,861	112,212,367	121,200,835	134,063,643
98 School Activity Fund (21)					
99					
100 REVENUE:					
101 School Deposits	3,539,857	3,422,501	4,400,000	4,400,000	4,400,000
102					
103 Other					
104 Total Revenue	3,539,857	3,422,501	4,400,000	4,400,000	4,400,000
105					
106 EXPENDITURES:					
107 Purch Services	573,713	428,078	902,150	902,150	902,150
108 Supplies	2,621,259	2,824,283	2,882,850	2,882,850	2,882,850
109 Desig/Other	75,067	20,926	290,000	290,000	290,000
110 Other	218,803	165,396	325,000	325,000	325,000
111 Total School Activity	3,488,842	3,438,683	4,400,000	4,400,000	4,400,000
112 DEBT SERVICE FUND (31)					
113					
114 REVENUE:					
115 Property Tax	2,538,246	3,039,480	2,945,632	3,191,454	3,351,027
116 Interest	120,634	36,333	105,750	105,750	105,750
117 Bonds					
118 Total	2,658,880	3,075,813	3,051,382	3,297,204	3,456,777
119 Begining Bal	7,167,630	6,001,582	5,696,268	5,696,268	5,696,268
120 LESS:					
121 Ending Balance	6,535,160	5,802,645	5,659,746	5,659,746	5,659,746
122 Funds Available	6,535,160	5,802,645	4,770,488	5,016,310	5,175,883
123 EXPENDITURE:					
124 Refund of Bonds	3,286,350	3,269,750	3,927,162	3,927,162	3,927,162
125 Bond Debt	5,000	5,000	50,000	50,000	50,000
126 Other Uses					
127 Total	3,291,350	3,274,750	3,977,162	3,977,162	3,977,162
128 CAPITAL OUTLAY FUND (32)					
129					
130 REVENUE:					
131 Property Tax	11,490,775	9,844,206	12,837,500	10,344,206	11,171,742
132 Interest	612,447	293,682	255,941	150,000	155,000
133 Other	74,131	62,249	176,400	361,000	80,338
134 State	112,629	82,003	158,025	34,462	1,836,195
135 Federal	69,992	60,274	63,288	63,288	4,063,288
136 Ins./Prop.Recry	36,263	63,673	94,500	500,000	525,000
137 Total Revenue	12,396,237	10,406,087	13,585,653	11,452,956	17,831,563
138 Bond Proceeds/Loan		15,000,000	0		0
139 Other Sources/QZAB	345,580	326,422	345,580	345,580	345,580
140 Desig. Fund Bal	1,621,006				
141 TOTAL REVENUE CAPITAL					
142 OUTLAY	14,362,823	25,732,509	13,931,233	11,798,536	18,177,143
143 Beg. Balance	14,806,096	23,509,689	25,428,650	31,036,384	14,924,496
144 Less:					
145 Ending Balance	16,120,809	31,036,384	5,055,580	14,924,496	8,091,336
146 Capital Outlay Funds					
147 available	13,048,110	18,205,814	34,304,303	27,910,424	25,010,303
148 EXPENDITURES:					
149 Oper/Maint					
150					

BESD Board Financial
Budget Report

Description	2019-20 Actual	2020-21 Actual	2021-22 Preliminary	2021-22 Revised	2022-23 Preliminary
		0%		1.085	1.080
151 Purchased Services	6,814	8,267	5,000	5,000	5,000
152 Software/Chromebooks	5,000	1,017,044	850,000	1,320,000	2,500,000
153 Land Improvement	1,336,297	0	0	0	0
154 Fielding	1	0	0	0	0
155 Buildings/ 5 yr	1,078,986	1,157,046	2,600,000	2,600,000	2,000,000
156 Vehicles	109,058	289,359	870,000	1,324,121	1,800,000
157 Furniture/Equip	1,920,105	1,362,434	1,794,000	1,700,000	1,800,000
158 Other Objects/Portables	0	1	1	1	1
159 Total Capital	4,456,261	3,834,151	6,119,001	6,949,122	8,105,001
160 ESSERIII A/C	2,455	193,118	200,000	200,000	4,000,000
161 Golden Spike	229,750	9,235,064	25,300,000	17,900,000	7,900,000
162 Grouse Creek	6,038,361	4,180,473	200,000	36,000	2,000,000
163 Prop Purchase/Other Projects	114,075	480,266	80,000	40,000	500,000
164 HS Athletic Facilities	1,918,411	8,368	420,000	800,000	520,000
165 Total Construction	8,303,052	14,097,289	26,200,000	18,976,000	14,920,000
166 Desig. F Bal	0	0	0	0	0
167 MBA Lease Payment/Golden Spike	288,499	274,371	1,985,302	1,985,302	1,985,302
168 TOTAL EXPENDITURES CAPITAL	298				
169 OUTLAY	13,048,110	18,205,811	34,304,303	27,910,424	25,010,303
170 SCHOOL FOOD SERVICE FUND (49)					
171					
172 REVENUE:					
173 Lunch Sales	1,055,208	243,736	250,000	250,000	1,301,500
174 Other Local	4,049	836	1,500	3,100	3,500
175 State	1,049,598	1,309,158	1,075,000	1,075,000	1,125,000
176 Federal	3,130,278	5,789,153	4,000,000	5,889,000	3,140,000
177 Other	1	-13,244	0	0	
178 TOTAL REVENUE SCHOOL					
179 FOODS	5,239,134	7,329,639	5,326,500	7,217,100	5,570,000
180 Beg. Balance	690,707	938,697	1,000,835	2,364,057	2,709,624
181 Less:					
182 Ending Balance	938,697	2,364,057	1,179,481	2,709,624	946,297
183 School Food Service Funds					
184 available	4,991,144	5,904,279	5,147,854	6,871,533	7,333,327
185 EXPENDITURES:					
186 Salaries	1,806,721	1,904,236	1,786,241	2,066,096	2,319,903
187 Benefits	581,672	585,710	692,613	636,437	718,424
188 Food/Supplies	2,164,840	2,932,132	2,294,000	3,594,000	3,890,000
189 Equipment	13,864	40,630	50,000	200,000	55,000
190 Other Costs	57,354	52,822	25,000	25,000	25,000
191 Dir/Indirect Costs	293,344	388,749	300,000	350,000	325,000
192 TOTAL EXPENDITURES SCHOOL	73,349				
193 FOODS	4,991,144	5,904,279	5,147,854	6,871,533	7,333,327
194 Foundation Fund (75)					
195					
196 REVENUE:					
197 Total Revenue	180,142	354,177	250,000	300,000	300,000
198 Available Revenue	180,142	354,177	250,000	300,000	300,000
199 EXPENDITURE:					
200 Expenses	162,544	131,898	180,000	280,000	280,000
201 Changes/Desg Fund Bal					
202 TOTAL EXPENDITURE	162,544	131,898	180,000	280,000	280,000

BESD Board Financial
Budget Report

Description		2019-20 Actual	2020-21 Actual	2021-22 Preliminary	2021-22 Revised	2022-23 Preliminary
			0%		1.085	1.080
203	Agency Fund (76)					
204						
205	REVENUE:					
206	Agent Services	19,400	8,451	125,000	150,000	150,000
207	State		0	5,000	5,000	5,000
208	Federal					
209	Other	14,372	1	7,000	7,000	7,000
210	TOTAL REVENUE/BB					
211	AGENCY FUND	33,772	8,452	137,000	162,000	162,000
212	EXPENDITURE:					
213	Instruction					
214	NUCC	4,150	0	125,000	150,000	150,000
215	Other	31,538	27,843	7,000	7,000	7,000
216	Changes/Desg Fund Bal	4,089	1	5,000	5,000	5,000
217	TOTAL EXPENDITURES					
218	AGENCY FUND	39,777	27,844	137,000	162,000	162,000
219						
220						
221						
222						
223	GRAND TOTAL FUNDS AVAILABLE					
224	ALL FUNDS	125,777,227	146,058,203	138,440,752	148,375,583	166,279,984
225	GRAND TOTAL EXPENDITURE					
226	ALL FUNDS	122,470,809	138,754,126	160,358,686	164,801,954	175,226,435