

Duchesne County School District
Budget
June 9, 2022

Fiscal Years

Ending Budget: 2021 - 2022 (July 21 to June 22)

Beginning Budget: 2022 - 2023 (July 22 to June 23)



ACTUAL FY 2021	FINAL BUDGET FY 2022	BEGINNING BUDGET FY 2023
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REVENUES

Program Revenue Number Code			
10 GENERAL FUND			
1000 REVENUES FROM LOCAL SOURCES			
1100	Property Taxes		
	Basic Program (53A-17a-135)	3,945,000	3,970,000
	Voted Leeway (53A-17a-133)	3,933,000	3,933,000
	Board Leeway (53A-17a-134)	3,580,000	3,655,000
	Redemptions	708,000	700,000
	Vehicle Fees in Lieu of Tax (59-2-405)	995,000	1,027,000
1900	Other Revenues From Local Sources	298,000	300,000
	Total Local Sources	13,459,000	13,585,000
	Regular WPU's	4,784	4,655
	% Change	2.8%	-2.7%
	\$ Value of WPU's	3,596	3,809
	% Change	1.7%	5.9%
			4,037
			6.0%
3000 REVENUES FROM STATE SOURCES			
BASIC PROGRAM Above the line programs (receive annual WPU percent increases)			
SCHEDULE A - Regular Basic Program			
3010	Regular School Program K-12	16,939,000	18,359,000
3015	Necessarily Existent Small Schools	2,353,000	2,500,000
3020	Professional Staff Costs	1,739,000	1,841,000
SCHEDULE B - Restricted Basic Program			
1205	3100 Special Education -- Add-On	3,389,000	3,242,000
1210	3100 Special Education -- Self-Contained	506,000	545,000
1215	3100 Special Education -- Pre-School	608,000	598,000
1220	3100 Extended Yr. Prog./Severely Disabled	17,000	19,000
1225	3100 Special Education -- State Programs	76,000	83,000
1278	3100 Special Education -- Extended Year	35,000	28,000
6000	3100 Applied Technology -- Add-On	1,244,000	1,525,000
5201	3100 Class Size Reduction -- K-8	1,153,000	1,222,000
5344	3100 Students At-Risk Add-on	0	398,000
5696	3100 Early Intervention General Funds	63,000	63,000
	Total Basic Program	28,122,000	30,423,000
Below the line programs (legislative targeted programs - do not automatically receive WPU percent increases)			
5332	3300 Enhancement for Accelerated Students	4,000	0
5333	3300 Concurrent Enrollment	107,000	75,000
5340	3300 At-Risk -- Youth-in-Custody	99,000	112,000
5336	3300 EARS Enhancement for At-Risk Students	301,000	0
1609	3300 Adult Education	121,000	130,000
5658	3200 Flexible Allocation (Social Security and Retirement)	915,000	0
5315	3200 Pupil Transportation To/From School	1,487,000	1,692,000
5318	3200 Guarantee on Transportation Levy	148,000	0
5420	3500 Trust Lands	749,000	824,000
5455	3600 Voted Leeway	1,557,000	2,181,000
5460	3600 Board Leeway	389,000	547,000
5805	3300 Board Leeway Reading Achievement	119,000	143,000
5610	3800 Driver Education (Behind-the-Wheel)	49,000	50,000
5613	3300 Corrections Education	12,000	13,000

	ACTUAL FY 2021	FINAL BUDGET FY 2022	BEGINNING BUDGET FY 2023
5641 3300 Early Intervention (Extended Kindergarten)	111,000	249,000	269,000
5882 3500 Beverly Taylor Sorenson Arts Program (BTS)	253,000	324,000	324,000
3800 Supplemental / Other Bills	479,000	273,000	564,000
5868 3400 Teacher Supply	43,000	47,000	47,000
5807 3400 Teacher Salary Supplement Program (TSSP)	57,000	90,000	90,000
5810 3500 Library Media	7,000	7,000	7,000
5678 3500 Teacher and Student Success Act (TSSA)	838,000	1,143,000	1,363,000
5679 3500 Counseling Support	213,000	208,000	208,000
5368 3500 School Nurse	13,000	13,000	13,000
5876 3400 Educator Salary Adjustment	1,588,000	1,598,000	1,598,000
5911 3400 English Language Learner Software	11,000	15,000	15,000
Total Below the Line	9,670,000	9,734,000	11,205,000
Total Minimum School Program	37,792,000	40,157,000	43,551,000
Less Basic Local Levy	4,200,000	4,200,000	4,200,000
State Support	33,592,000	35,957,000	39,351,000
4000 REVENUES FROM FEDERAL SOURCES			
7380 4300 E-Rate	142,000	591,000	0
7190 4100 Medicaid Administrative outreach	13,000	13,000	13,000
7322 4300 Indian Education	90,000	90,000	90,000
7524 4520 Programs for the Disabled (Special Education)	1,047,000	1,008,000	1,020,000
Medicaid Direct Service Reimbursement	322,000	300,000	300,000
7210 4200 ESSER I & II	713,000	1,600,000	1,000,000
7220 4200 GEER	97,000		
7220 4700 GEERS	349,000		89,000
7280 4500 CARES	426,000	0	
7293 4700 HS ExtraCurr COVID Testing	17,000	0	
7350 4700 School Readiness	119,000	0	
7801 4800 Title I	492,000	500,000	700,000
7860 4800 Title II A - Class Size Reduction / Teacher Quality	121,000	120,000	120,000
7880 4800 Title III - ESL	37,000	37,000	37,000
7905 4800 Title IV - Student Support	26,000	37,000	37,000
7404 4546 Perkins / Applied Technology	202,000	160,000	200,000
7875 4300 E-Mints	58,000	12,000	0
7190 4190 Federal Forest Service	291,000	354,000	350,000
Total Federal	4,562,000	4,822,000	3,956,000
5000 OTHER SOURCES & CHANGES			
5500 Decrease in Undistributed Reserve Fund Balance			
Total General Fund Revenues	51,613,000	54,364,000	57,077,000
21 STUDENT ACTIVITIES FUND			
1000 REVENUES FROM LOCAL SOURCES	1,545,000	1,800,000	1,800,000
26 TAX INCREMENT			
REVENUE Charter School Levy	95,000	150,000	150,000
31 DEBT SERVICE FUND			
1100 Local Property Taxes	1,817,000	1,817,000	2,500,000
Total Debt Service	1,817,000	1,817,000	2,500,000

	ACTUAL	FINAL	BEGINNING
	FY 2021	BUDGET	BUDGET
		FY 2022	FY 2023

32 CAPITAL PROJECTS FUND

1000 REVENUES FROM LOCAL SOURCES				
1100	Property Taxes	9,660,000	9,660,000	9,700,000
1500	Earnings on Investments	73,000	70,000	70,000
1900	Other Revenues From Local Sources	1,146,000	661,000	670,000
	Total Local	10,879,000	10,391,000	10,440,000
3000 REVENUES FROM STATE SOURCES				
3650	Capital Outlay Foundation	37,000		
5000 OTHER SOURCES & CHANGES				
5100	Sale of Bonds		53,800,000	10,000,000
5900	Refunded Bonds		-15,800,000	
	Total Other Sources	0	38,000,000	10,000,000
	Total Capital	10,916,000	48,391,000	20,440,000

49 FOOD SERVICE FUND

1000 REVENUES FROM LOCAL SOURCES				
1610	Sales to Students & Adults	131,000	100,000	750,000
	Total Local	131,000	100,000	750,000
3000 REVENUES FROM STATE SOURCES				
3770	School Lunch - Liquor Tax	514,000	500,000	500,000
4000 REVENUES FROM FEDERAL SOURCES				
8075 4560	National Lunch Reimbursement	2,140,000	2,500,000	1,323,000
4970	USDA Donated Commodities	141,000	140,000	140,000
	Total Federal	2,281,000	2,640,000	1,463,000
	Total Food Services	2,926,000	3,240,000	2,713,000

71 EXPENDABLE TRUST FUNDS

	RECEIPTS, LOCAL SOURCES	136,000	170,000	100,000
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	FINAL BUDGET FY 2022	BEGINNING BUDGET FY 2023
ACTUAL FY 2021		

EXPENDITURES

10 GENERAL FUND

<u>1000 INSTRUCTION</u>				
131	Salaries - Teachers & Aides	27,837,000	29,800,000	31,600,000
610	Supplies	3,058,000	6,300,000	4,500,000
	Total Instruction	30,895,000	36,100,000	36,100,000
<u>2100 SUPPORT SERVICES - STUDENTS:</u>				
141	Salaries - Soc. Work, Counselors, Psychological	1,382,000	1,622,000	1,862,000
600	Supplies	453,000	400,000	400,000
	Total Student Support Services	1,835,000	2,022,000	2,262,000
<u>2200 SUPPORT SERVICES - INSTRUCTIONAL STAFF</u>				
115	Salaries - Directors & Media	1,124,000	1,195,000	1,290,000
600	Supplies / Books	320,000	550,000	500,000
700	Property			
	Total Staff Support	1,444,000	1,745,000	1,790,000
<u>2300 SUPPORT SERVICES - ADMINISTRATION</u>				
111-1	Salaries - District Administration	271,000	292,000	302,000
600	Supplies and Materials	71,000	77,000	80,000
	Total District Administration	342,000	369,000	382,000
<u>2400 SUPPORT SERVICES - SCHOOL ADMINISTRATION</u>				
121	Salaries - Principals and Assistants	3,046,000	3,159,000	3,300,000
600	Supplies	95,000	90,000	90,000
	Total School Administration	3,141,000	3,249,000	3,390,000
<u>2500 SUPPORT SERVICES - BUSINESS & TECHNOLOGY</u>				
100	Salaries	1,241,000	1,294,000	1,355,000
600	Supplies & Services	463,000	490,000	495,000
	Total Business Services	1,704,000	1,784,000	1,850,000
<u>2600 OPERATION & MAINTENANCE OF FACILITIES</u>				
182	Salaries - Custodial, Maintenance	2,917,000	3,100,000	3,200,000
600	Supplies	4,533,076	4,950,000	4,950,000
860	Indirect Costs - Non-restricted	(273,000)	(275,000)	(275,000)
	Total Building Operations	7,177,076	7,775,000	7,875,000
<u>2700 STUDENT TRANSPORTATION SERVICES</u>				
173	Salaries - Bus Drivers, Mechanics, Supervisory	1,856,000	1,957,000	2,120,000
610	Supplies & Busses	924,000	1,928,000	1,500,000
	Total Transportation	2,780,000	3,885,000	3,620,000
	Total Support Services	18,423,076	20,829,000	21,169,000
	Total Expenditures GENERAL Fund	49,318,076	56,929,000	57,269,000

21 STUDENT ACTIVITIES FUND

600	Supplies & Services	1,707,000	2,100,000	2,150,000
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26 TAX INCREMENT

Charter School Fund	95,000	150,000	150,000
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31 DEBT SERVICE FUND

Funded from local property tax

<u>5000 DEBT SERVICE</u>				
840	Redemption of Principal	1,801,000	1,858,000	2,500,000
	Total Debt Service Fund	1,801,000	1,858,000	2,500,000

ACTUAL FY 2021	FINAL BUDGET FY 2022	BEGINNING BUDGET FY 2023
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32 CAPITAL PROJECTS FUND

Building construction / renovation, school supplies, textbooks, equipment, vehicles, and debt payments			
<u>2600 MAINTENANCE OF PLANT SERVICES</u>			
100 / Salaries and Benefits	-		
300-5 Purchased Services	-		
610 Supplies	12,000	200,000	200,000
<u>4501 BUILDING ACQUISITION AND CONSTRUCTION</u>			
460 Construction and Remodeling	743,000	5,000,000	30,000,000
830 Debt Service Interest & Fees	3,221,000	2,970,000	4,400,000
840 Debt Service Principle	4,814,000	4,950,000	5,500,000
Total Capital	8,790,000	13,120,000	40,100,000

49 FOOD SERVICE FUND

Child Nutrition Program (CNP)

<u>3100 FOOD SERVICES</u>			
100 Salaries	1,155,000	1,290,000	1,340,000
600 Supplies and Materials (except food)	207,000	250,000	250,000
630 Food	1,124,000	1,450,000	1,500,000
800 Other Objects	272,000	280,000	200,000
Total Food Service	2,758,000	3,270,000	3,290,000

71 EXPENDABLE TRUST FUNDS

300-5 Purchased Services & Supplies	115,000	210,000	120,000
Total Trust Fund	115,000	210,000	120,000

SUMMARY OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES	ACTUAL REV / EXP FY 2021	BUDGETED REV / EXP FY 2022	BUDGETED REV / EXP FY 2023
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10 General Fund

Total Revenues	51,613,000	54,364,000	57,077,000
Total Expenditures	49,318,076	56,929,000	57,269,000
Revenues over (under) Expenditures	2,294,924	(2,565,000)	(192,000)
Unappropriated Fund Balance, July 1	7,376,000	9,670,924	7,105,924
Unappropriated Fund Balance, June 30	9,670,924	7,105,924	6,913,924

21 Student Activity Fund

Total Revenues	1,545,000	1,800,000	1,800,000
Total Expenditures	1,707,000	2,100,000	2,150,000
Revenues over (under) Expenditures	(162,000)	(300,000)	(350,000)
Fund Balance, July 1	1,308,000	1,146,000	846,000
Fund Balance, June 30	1,146,000	846,000	496,000

31 Debt Service Fund

Total Revenues	1,817,000	1,817,000	2,500,000
Total Expenditures	1,801,000	1,858,000	2,500,000
Revenues over (under) Expenditures	16,000	(41,000)	0
Fund Balance, July 1	25,000	41,000	0
Fund Balance, June 30	41,000	0	0

32 Capital Projects Fund

Total Revenues	10,916,000	48,391,000	20,440,000
Total Expenditures	8,790,000	13,120,000	40,100,000
Revenues over (under) Expenditures	2,126,000	35,271,000	(19,660,000)
Fund Balance, July 1	13,305,000	15,431,000	50,702,000
Fund Balance, June 30	15,431,000	50,702,000	31,042,000

49 Food Service Fund

Total Revenues	2,926,000	3,240,000	2,713,000
Total Expenditures	2,758,000	3,270,000	3,290,000
Revenues over (under) Expenditures	168,000	(30,000)	(577,000)
Fund Balance, July 1	439,000	607,000	577,000
Fund Balance, June 30	607,000	577,000	0

71 Expendable Trust Funds

Total Revenues	136,000	170,000	100,000
Total Expenditures	115,000	210,000	120,000
Revenues over (under) Expenditures	21,000	(40,000)	(20,000)
Fund Balance, July 1	1,115,000	1,136,000	1,096,000
Fund Balance, June 30	1,136,000	1,096,000	1,076,000