

**Duchesne County School District**  
**Budget**  
**June 25, 2020**

Fiscal Years

Ending Budget: 2019 - 2020 (July 19 to June 20)

Beginning Budget: 2020 - 2021 (July 20 to June 21)



	FINAL	BEGINNING
ACTUAL	BUDGET	BUDGET
FY 2019	FY 2020	FY 2021

# REVENUES

Program Revenue  
Number Code

## 10 GENERAL FUND

1000 REVENUES FROM LOCAL SOURCES			
1100	Property Taxes		
	Basic Program (53A-17a-135)	3,922,000	4,110,000
	Voted Leeway (53A-17a-133)	3,824,000	4,068,000
	Board Leeway (53A-17a-134)	3,696,000	3,700,000
	Redemptions	516,000	500,000
	Vehicle Fees in Lieu of Tax (59-2-405)	1,284,000	1,286,000
1310	Pupil Fees	68,000	50,000
1410	Transp. Fees From Pupils or Parents	10,000	5,000
1500	Earnings on Investments	358,000	270,000
1900	Other Revenues From Local Sources	300,000	296,000
	Total Local Sources	13,978,000	14,285,000
	Regular WPU's	4,734	4,768
	% Change	-0.3%	0.7%
	\$ Value of WPU's	3,395	3,532
	% Change	2.4%	4.0%
3000 REVENUES FROM STATE SOURCES			
<b>BASIC PROGRAM</b> Above the line programs (receive annual WPU percent increases)			
SCHEDULE A - Regular Basic Program			
3010	Regular School Program K-12	16,242,000	16,843,000
3015	Necessarily Existent Small Schools	2,330,000	2,065,000
3020	Professional Staff Costs	1,550,000	1,653,000
SCHEDULE B - Restricted Basic Program			
3105	Special Education -- Add-On	2,006,000	2,960,000
3110	Special Education -- Self-Contained	866,000	532,000
1215	Special Education -- Pre-School	0	618,000
3120	Extended Yr. Prog./Severely Disabled	15,000	15,000
3125	Special Education -- State Programs	67,000	71,000
	Special Education -- Extended Year	63,000	26,000
3155	Applied Technology -- Add-On	1,075,000	1,042,000
3230	Class Size Reduction -- K-8	1,088,000	1,132,000
	Total Basic Program	25,302,000	26,977,000
Below the line programs (legislative targeted programs - do not automatically receive WPU percent increases)			
5331	3330 Enhancement for Accelerated Student	28,000	29,000
5333	3213 Concurrent Enrollment	115,000	116,000
5340	3221 At-Risk -- Youth-in-Custody	50,000	48,000
5270	3270 EARS Enhancement for At-Risk Students	256,000	283,000
1609	Adult Education		96,000
	3405 Flexible Allocation (Social Security and Retirement)	652,000	68,000
	3415 Pupil Transportation To/From School	1,390,000	1,512,000
5420	3520 Trust Lands	700,000	757,000
0413	3555 Voted Leeway	935,000	985,000
0460	3560 Board Leeway	234,000	246,000
5805	3805 Board Leeway Reading Achievement	118,000	118,000
5610	3710 Driver Education (Behind-the-Wheel)	59,000	59,000

		ACTUAL FY 2019	FINAL BUDGET FY 2020	BEGINNING BUDGET FY 2021
3641	Early Intervention (Extended Kindergarten)	86,000	87,000	87,000
3882	Beverly Taylor Sorensen Arts Program (BTS)	0	260,000	260,000
3800	Supplemental / Other Bills	276,000	181,000	80,000
5841	Teacher Supply	30,000	47,000	47,000
5861 3861	Teacher Salary Supplement Program (TSSP)	0	70,000	60,000
5160	Library Media	0	8,000	8,000
6000	Applied Technology Education Equipment		200,000	200,000
5678	Teacher and Student Success Act (TSSA)		873,000	873,000
5679	Counseling Support		129,000	200,000
5876	Educator Salary Adjustment	1,230,000	1,545,000	1,500,000
	Online School Local Tax Replacement	-10,000	-25,000	-25,000
	Charter School Local Tax Replacement	-116,000	-109,000	-109,000
	Total Below the Line	6,033,000	7,583,000	7,574,000
	Total Minimum School Program	31,335,000	34,560,000	34,728,000
	Less Basic Local Levy	4,270,000	4,718,000	4,600,000
	State Support	27,065,000	29,842,000	30,128,000
<b>4000 REVENUES FROM FEDERAL SOURCES</b>				
7190	Medicaid Administrative outreach	15,000	16,000	10,000
7322 4300	Indian Education	80,000	80,000	94,000
7524 4520	Programs for the Disabled (Special Education)	934,000	932,000	930,000
	Medicaid Direct Service Reimbursement	172,000	200,000	200,000
7650	UPSTART	0	0	0
7700	Americorps	21,000	3,000	3,000
7350	School Readiness	77,000	92,000	90,000
7352	Kindergarten Supplement	82,000	70,000	70,000
7801 4511	Title I	452,000	400,000	400,000
7860 4605	Title II A - Class Size Reduction / Teacher Quality	113,000	100,000	112,000
7880	Title III - ESL	44,000	7,000	7,000
6043 4538	Perkins / Applied Technology	81,000	737,000	600,000
7875	E-Mints	42,000	42,000	40,000
4810	Federal Forest Service	716,000	25,000	25,000
	Total Federal	2,829,000	2,704,000	2,581,000
	Total General Fund Revenues	43,872,000	46,831,000	46,582,000

## 21 STUDENT ACTIVITIES FUND

<b>1000 REVENUES FROM LOCAL SOURCES</b>		1,844,000	1,900,000	1,900,000
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## 23 NON K-12 PROGRAMS

<b>1000 REVENUES FROM LOCAL SOURCES</b>				
0030 1100	Recreation Property Tax Levy	0	0	0
1900	Other Revenues From Local Sources	6,000	0	0
<b>3000 REVENUES FROM STATE SOURCES</b>				
1215 3115	Special Education - Preschool	549,000	0	0
1609 3209	Adult High School Completion	148,000	0	0
5613 3613	Corrections Education	10,000	0	0
<b>4000 REVENUES FROM FEDERAL SOURCES</b>				
7522 4522	IDEA - PL 99-457 (Preschool)	35,000	0	0
7581	Prisons	0	0	0
	Total Non K-12	748,000	0	0

## 31 DEBT SERVICE FUND

1100	Local Property Taxes	1,332,000	1,855,000	2,100,000
	Total Debt Service	1,332,000	1,855,000	2,100,000

ACTUAL FY 2019	FINAL BUDGET FY 2020	BEGINNING BUDGET FY 2021
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### 32 CAPITAL PROJECTS FUND

<u>1000 REVENUES FROM LOCAL SOURCES</u>				
1100	Property Taxes	9,865,000	10,000,000	10,000,000
1500	Earnings on Investments	365,000	275,000	200,000
1900	Other Revenues From Local Sources	3,246,000	400,000	400,000
Total Local		13,476,000	10,675,000	10,600,000
<u>5000 OTHER SOURCES &amp; CHANGES</u>				
5100	Sale of Bonds	0	22,683,000	0
5300	Sale/Compens. for Loss-Fixed Assets	6,000	20,000	5,000
5900	Refunded Bonds			
Total Other Sources		6,000	22,703,000	5,000
Total Capital		13,482,000	33,378,000	10,605,000

### 51 FOOD SERVICE FUND

<u>1000 REVENUES FROM LOCAL SOURCES</u>				
1610	Sales to Students	587,000	396,000	545,000
1620	Sales to Adults	31,000	65,000	30,000
1690	Other Revenues - Alacart	45,000	56,000	56,000
	Other Revenues - Catering	14,000	14,000	14,000
Total Local		633,000	531,000	645,000
<u>3000 REVENUES FROM STATE SOURCES</u>				
3770	School Lunch - Liquor Tax	401,000	360,000	360,000
<u>4000 REVENUES FROM FEDERAL SOURCES</u>				
4571	Lunch Reimbursement	171,000	174,000	174,000
4572	Lunch Reimbursement (Free & Reduced Meals)	668,000	710,000	710,000
4573	Special Milk Reimbursement	2,000	2,000	2,000
4574	Breakfast Reimbursement	193,000	260,000	260,000
4970	USDA Donated Commodities	157,000	165,000	165,000
Total Federal		1,191,000	1,311,000	1,311,000
Total Food Services		2,225,000	2,202,000	2,316,000

### 71 EXPENDABLE TRUST FUNDS

RECEIPTS, LOCAL SOURCES	160,000	234,000	150,000
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	FINAL BUDGET FY 2020	BEGINNING BUDGET FY 2021
ACTUAL FY 2019		

## EXPENDITURES

### 10 GENERAL FUND

<u>1000 INSTRUCTION</u>			
131	Salaries - Teachers	13,478,000	15,500,000
132	Salaries - Substitute Teachers	329,000	330,000
161	Salaries - Aides & Paraprofessionals	2,230,000	2,400,000
200	Employee Benefits	6,545,000	6,800,000
300-5	Purchased Services	270,000	900,000
610	Supplies	1,731,000	1,800,000
641	Books (Textbooks Only)	54,000	100,000
700	Property (Instructional Equipment)	155,000	250,000
800	Indirect Costs	(4,000)	
Total Instruction		24,788,000	28,080,000
<u>2100 SUPPORT SERVICES - STUDENTS:</u>			
141	Salaries - Attend. & Soc. Work Personnel	1,000	15,000
142	Salaries - Guidance / Counselors	464,000	650,000
144	Salaries - Psychological Personnel	118,000	119,000
152	Salaries - Secretarial & Clerical	21,000	22,000
200	Employee Benefits	254,000	310,000
300-5	Purchased Services	109,000	120,000
600	Supplies	21,000	50,000
Total Student Support Services		988,000	1,286,000
<u>2200 SUPPORT SERVICES - INSTRUCTIONAL STAFF</u>			
115	Salaries - Supervisors & Directors	335,000	325,000
145	Salaries - Media Personnel - Licensed	250,000	282,000
162	Salaries - Media Personnel - Non-licensed	156,000	170,000
200	Employee Benefits	292,000	290,000
300-5	Purchased Services	159,000	150,000
600	Supplies	71,000	90,000
644	Library Books	55,000	50,000
650	Periodicals	5,000	5,000
660	Audio Visual Materials	-	5,000
700	Property	-	-
Total Staff Support		1,323,000	1,367,000
<u>2300 SUPPORT SERVICES - ADMINISTRATION</u>			
111-1	Salaries - District Administration	141,000	152,000
152	Salaries - Secretarial & Clerical	8,000	7,000
200	Employee Benefits	103,000	110,000
300-5	Purchased Services	110,000	60,000
600	Supplies and Materials	32,000	35,000
800	Other Objects	1,000	10,000
Total District Administration		395,000	374,000
<u>2400 SUPPORT SERVICES - SCHOOL ADMINISTRATION</u>			
121	Salaries - Principals and Assistants	1,278,000	1,400,000
152	Salaries - Secretarial and Clerical	615,000	616,000
200	Employee Benefits	869,000	867,000
300-5	Purchased Services	39,000	47,000
600	Supplies	55,000	46,000
700	Property	-	5,000
800	Other Objects	-	4,000

	<b>ACTUAL FY 2019</b>	<b>FINAL BUDGET FY 2020</b>	<b>BEGINNING BUDGET FY 2021</b>
Total School Administration	2,856,000	3,003,000	2,985,000
<b>2500 SUPPORT SERVICES - BUSINESS &amp; TECHNOLOGY</b>			
100 Salaries	806,000	810,000	810,000
200 Employee Benefits	350,000	407,000	407,000
300-5 Purchased Services	134,000	194,000	165,000
600 Supplies	116,000	320,000	140,000
700 Property	28,000	5,000	5,000
Total Business Services	1,434,000	1,577,000	1,527,000
<b>2600 OPERATION &amp; MAINTENANCE OF FACILITIES</b>			
182 Salaries - Custodial, Maintenance	1,839,000	1,950,000	2,000,000
200 Employee Benefits	881,000	870,000	900,000
300-5 Purchased Services	337,000	700,000	700,000
600 Supplies	6,048,000	5,000,000	4,000,000
700 Property	212,000	250,000	210,000
860 Indirect Costs - Non-restricted	(125,000)	(100,000)	(130,000)
Total Building Operations	9,192,000	8,670,000	7,680,000
<b>2700 STUDENT TRANSPORTATION SERVICES</b>			
173 Salaries - Bus Drivers, Mechanics, Secretarial & Supervisory	1,140,000	1,200,000	1,235,000
200 Employee Benefits	614,000	630,000	635,000
421 Water / Sewer	3,000	4,000	4,000
514 Student Allowance	86,000	74,000	110,000
521 Property Insurance	16,000	19,000	20,000
522 Liability Insurance	62,000	89,000	90,000
530 Communications (Telephone)	3,000	3,000	4,000
540 Advertising	1,000	1,000	1,000
580 Travel	46,000	10,000	50,000
610 Supplies	24,000	30,000	30,000
624 Motor Fuel	292,000	250,000	340,000
625 Natural Gas	20,000	17,000	17,000
626 Electricity	26,000	15,000	15,000
682 Tires	28,000	20,000	28,000
683 Repair Parts	478,000	490,000	500,000
730 Equipment	7,000	46,000	30,000
732 Busses	234,000	491,000	500,000
890 Training	22,000	14,000	18,000
Total Transportation	3,102,000	3,416,000	3,627,000
Total Support Services	19,290,000	19,532,000	18,846,000
Total Expenditures GENERAL Fund	44,078,000	48,092,000	46,926,000

### 21 STUDENT ACTIVITIES FUND

600 Supplies & Services	1,915,000	2,200,000	2,200,000
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### 23 NON K-12 PROGRAMS FUND

Programs excluded from the General fund

<b>3300 COMMUNITY SERVICES</b>			
100 Salaries	825,000	-	-
200 Employee Benefits	240,000	-	-
300-5 Purchased Services	45,000	-	-
600 Supplies and Materials	38,000	-	-
700 Property	-	-	-
800 Other Objects	4,000	-	-
Total Non K-12 Fund	1,152,000	-	-

	FINAL BUDGET FY 2020	BEGINNING BUDGET FY 2021
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### 31 DEBT SERVICE FUND

Funded from local property tax

5000 DEBT SERVICE				
840	Redemption of Principal	1,340,000	1,866,000	2,110,000
810	Fees	-	1,000	-
Total Debt Service Fund		1,340,000	1,867,000	2,110,000

### 32 CAPITAL PROJECTS FUND

Building construction / renovation, school supplies, textbooks, equipment, vehicles, and debt payments

2600 MAINTENANCE OF PLANT SERVICES				
100	Salaries and Benefits		200,000	200,000
300-5	Purchased Services		80,000	80,000
610	Supplies		1,500,000	200,000
739	Equipment		70,000	50,000
4501 BUILDING ACQUISITION AND CONSTRUCTION				
100	Salaries		80,000	80,000
200	Employee Benefits		32,000	32,000
460	Construction and Remodeling	13,564,000	2,300,000	2,000,000
810	Debt Service Fees	5,000	90,000	7,000
830	Debt Service Interest	3,674,000	3,420,000	3,600,000
840	Debt Service Principle	4,843,000	26,864,000	5,000,000
Total Capital		22,086,000	36,306,000	11,249,000

### 51 FOOD SERVICE FUND

Child Nutrition Program (CNP)

3100 FOOD SERVICES				
100	Salaries	739,000	710,000	715,000
200	Employee Benefits	251,000	263,000	265,000
300-5	Purchased Services	14,000	8,000	8,000
600	Supplies and Materials (except food)	123,000	116,000	100,000
630	Food	1,077,000	1,100,000	1,100,000
700	Property	16,000	6,000	5,000
800	Other Objects	125,000	125,000	125,000
925	Increase to Reserve for Inventories			
Total Food Service		2,345,000	2,328,000	2,318,000

### 71 EXPENDABLE TRUST FUNDS

300-5	Purchased Services	96,000	120,000	120,000
600	Supplies and Materials	5,000	10,000	10,000
700	Property	-	5,000	5,000
Total Trust Fund		101,000	135,000	135,000

<b>SUMMARY OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES</b>	<b>ACTUAL REV / EXP FY 2019</b>	<b>BUDGETED REV / EXP FY 2020</b>	<b>BUDGETED REV / EXP FY 2021</b>
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**10 General Fund**

Total Revenues	43,872,000	46,831,000	46,582,000
Total Expenditures	44,078,000	48,092,000	46,926,000
Revenues over (under) Expenditures	(206,000)	(1,261,000)	(344,000)
Unappropriated Fund Balance, July 1	5,195,000	4,989,000	3,728,000
Unappropriated Fund Balance, June 30	4,989,000	3,728,000	3,384,000

**21 Student Activity Fund**

Total Revenues	1,844,000	1,900,000	1,900,000
Total Expenditures	1,915,000	2,200,000	2,200,000
Revenues over (under) Expenditures	(71,000)	(300,000)	(300,000)
Fund Balance, July 1	1,311,000	1,240,000	940,000
Fund Balance, June 30	1,240,000	940,000	640,000

**23 Non K-12 Programs Fund**

Total Revenues	748,000	0	0
Total Expenditures	1,152,000	0	0
Revenues over (under) Expenditures	(404,000)	0	0
Fund Balance, July 1	404,000	0	0
Fund Balance, June 30	0	0	0

**31 Debt Service Fund**

Total Revenues	1,332,000	1,855,000	2,100,000
Total Expenditures	1,340,000	1,867,000	2,110,000
Revenues over (under) Expenditures	(8,000)	(12,000)	(10,000)
Fund Balance, July 1	32,000	24,000	12,000
Fund Balance, June 30	24,000	12,000	2,000

**32 Capital Projects Fund**

Total Revenues	13,482,000	33,378,000	10,605,000
Total Expenditures	22,086,000	36,306,000	11,249,000
Revenues over (under) Expenditures	(8,604,000)	(2,928,000)	(644,000)
Fund Balance, July 1	20,885,000	12,281,000	9,353,000
Fund Balance, June 30	12,281,000	9,353,000	8,709,000

**51 Food Service Fund**

Total Revenues	2,225,000	2,202,000	2,316,000
Total Expenditures	2,345,000	2,328,000	2,318,000
Revenues over (under) Expenditures	(120,000)	(126,000)	(2,000)
Fund Balance, July 1	266,970	146,970	20,970
Fund Balance, June 30	146,970	20,970	18,970

**71 Expendable Trust Funds**

Total Revenues	160,000	234,000	150,000
Total Expenditures	101,000	135,000	135,000
Revenues over (under) Expenditures	59,000	99,000	15,000
Fund Balance, July 1	907,000	966,000	1,065,000
Fund Balance, June 30	966,000	1,065,000	1,080,000