

Duchesne County School District
Budget
June 5, 2025

Fiscal Years

Ending Budget: 2024 2025 (July 24 to June 25)

Beginning Budget: 2025 2026 (July 25 to June 26)



REVENUES

		ACTUAL FY 2024	FINAL BUDGET FY 2025	BEGINNING BUDGET FY 2026
Program Number				
Revenue Code				
10 GENERAL FUND				
1000 REVENUES FROM LOCAL SOURCES				
1100	Property Taxes			
	Basic Program (53A-17a-135)	5,397,000	5,500,000	5,700,000
	Voted Leeway (53A-17a-133)	4,675,000	4,400,000	4,500,000
	Board Leeway (53A-17a-134)	3,636,000	4,200,000	4,300,000
	Redemptions	745,000	700,000	700,000
	Vehicle Fees in Lieu of Tax (59-2-405)	1,772,000	2,000,000	2,000,000
1900	Other Revenues From Local Sources	1,942,000	1,400,000	1,400,000
	Total Local Sources	18,167,000	18,200,000	18,600,000
Regular WPU's		5,150	5,107	5,000
% Change		3.8%	-0.8%	-2.1%
\$ Value of WPU's		4,280	4,494	4,674
% Change		6.0%	5.0%	4.0%
3000 REVENUES FROM STATE SOURCES				
BASIC PROGRAM		Above the line programs (receive annual WPU percent increases)		
Regular Basic Program				
3010	Regular School Program K-12	21,724,000	21,919,000	22,600,000
3015	Necessarily Existent Small Schools	2,949,000	3,136,000	4,700,000
3020	Professional Staff Costs	2,230,000	2,368,000	0
Restricted Basic Program				
1205 3100	Special Education -- Add-On	4,498,000	4,628,000	4,708,000
1210 3100	Special Education -- Self-Contained	535,000	563,000	576,000
1215 3100	Special Education -- Pre-School	630,000	542,000	554,000
1220 3100	Extended Yr. Prog./Severely Disabled	23,000	22,000	22,000
1225 3100	Special Education -- State Programs	102,000	101,000	49,000
1278 3100	Special Education -- Extended Year	34,000	22,000	22,000
6000 3100	Applied Technology -- Add-On	1,718,000	1,418,000	1,309,000
5201 3100	Class Size Reduction -- K-8	1,376,000	1,406,000	1,444,000
5344 3100	Students At-Risk Add-on	899,000	1,076,000	1,120,000
	Total Basic Program	36,718,000	37,201,000	37,104,000

			ACTUAL FY 2024	FINAL BUDGET FY 2025	BEGINNING BUDGET FY 2026
Below the line programs (legislative targeted programs - do not automatically receive WPU percent increases)					
5332	3300	Enhancement for Accelerated Students	6,000	0	0
5333	3300	Concurrent Enrollment	139,000	153,000	150,000
5340	3300	Youth-in-Custody	81,000	103,000	100,000
5651		Educator Professional Time	551,000	637,000	669,000
1609	3300	Adult Education	154,000	159,000	159,000
		Digital Teaching and Learning	180,000	179,000	170,000
5658	3200	Flexible Allocation	0	15,000	2,404,000
5315	3200	Pupil Transportation To/From School	1,959,000	2,001,000	2,070,000
5318	3200	Guarantee on Transportation Levy	125,000	0	0
5420	3500	Trust Lands	1,036,000	956,000	1,001,000
5455	3600	Voted Leeway	3,600,000	3,180,000	3,149,000
5460	3600	Board Leeway	789,000	250,000	281,000
5805	3300	Early Literacy Program	143,000	0	0
5610	3800	Driver Education (Behind-the-Wheel)	70,000	58,000	60,000
5613	3300	Corrections Education	14,000	15,000	16,000
5882	3500	Beverly Taylor Sorenson Arts Program (BTS)	433,000	324,000	316,000
	3800	Supplemental / Other Bills	3,340,000	34,000	405,000
5868	3400	Teacher Supply	44,000	105,000	105,000
5807	3400	Teacher Salary Supplement Program (TSSP)	176,000	100,000	268,000
5676		Computer Science	165,000	54,000	99,000
5678	3500	Teacher and Student Success Act (TSSA)	1,467,000	1,752,000	1,992,000
5679	3500	School Based Mental Health	206,000	180,000	164,000
5876	3400	Educator Salary Adjustment	3,413,000	3,647,000	4,192,000
5911	3400	English Language Learner Software	10,000	10,000	0
5668	3400	Effective Teaching High Poverty Schools	8,000	7,000	0
		Total Below the Line	18,109,000	13,919,000	17,770,000
		Total Minimum School Program	54,827,000	51,120,000	54,874,000
		Less Basic Local Levy	6,331,000	6,571,000	6,600,000
		State Support	48,496,000	44,549,000	48,274,000
4000 REVENUES FROM FEDERAL SOURCES					
7380	4300	E-Rate	0	0	0
7190	4100	Medicaid Administrative outreach	76,000	0	0
7322	4300	Indian Education	104,000	90,000	90,000
7524	4520	IDEA (Special Education)	1,171,000	1,091,000	1,100,000
7225	4200	ESSER III	688,000	0	0
7350	4700	High Quality School Readiness	227,000	200,000	220,000
7801	4800	Title I	1,016,000	800,000	800,000
7860	4800	Title II A - Class Size Reduction / Teacher Quali	159,000	169,000	169,000
7880	4800	Title III - ESL	14,000	14,000	14,000
7905	4800	Title IV - Student Support	103,000	64,000	64,000
7404	4546	Perkins / Applied Technology	169,000	122,000	122,000
7875	4300	E-Mints	74,000	2,000	0
7190	4190	Federal Forest Service	315,000	37,000	37,000
		Total Federal	4,116,000	3,079,000	3,096,000
		Total General Fund Revenues	70,779,000	65,828,000	69,970,000

	ACTUAL FY 2024	FINAL BUDGET FY 2025	BEGINNING BUDGET FY 2026
21 STUDENT ACTIVITIES FUND			
1000 REVENUES FROM LOCAL SOURCES	2,690,000	2,700,000	2,700,000
26 TAX INCREMENT			
REVENUE Charter School Levy	157,000	200,000	200,000
31 DEBT SERVICE FUND			
1100 Local Property Taxes	4,363,000	5,750,000	6,425,000
Total Debt Service	4,363,000	5,750,000	6,425,000
32 CAPITAL PROJECTS FUND			
<u>1000 REVENUES FROM LOCAL SOURCES</u>			
1100 Property Taxes	11,120,000	11,500,000	12,000,000
1500 Earnings on Investments	2,454,000	1,100,000	1,000,000
1900 Other Revenues From Local Sources	792,000	650,000	650,000
Total Local	14,366,000	13,250,000	13,650,000
<u>3000 REVENUES FROM STATE SOURCES</u>			
3650 Capital Outlay Foundation	14,000		
<u>5000 OTHER SOURCES & CHANGES</u>			
5100 Sale of Bonds	0	25,138,000	0
5900 Refunded Bonds	0		33,000,000
Total Other Sources	0	25,138,000	33,000,000
Total Capital	14,380,000	38,388,000	46,650,000
49 FOOD SERVICE FUND			
<u>1000 REVENUES FROM LOCAL SOURCES</u>			
1610 Sales to Students & Adults	649,000	700,000	800,000
<u>3000 REVENUES FROM STATE SOURCES</u>			
3770 School Lunch - Liquor Tax	487,000	500,000	510,000
<u>4000 REVENUES FROM FEDERAL SOURCES</u>			
8075 4560 National Lunch Reimbursement	1,496,000	1,525,000	1,535,000
4970 USDA Donated Commodities	187,000	200,000	210,000
Total Federal	1,683,000	1,725,000	1,745,000
Total Food Services	2,819,000	2,925,000	3,055,000
71 EXPENDABLE TRUST FUNDS			
RECEIPTS, LOCAL SOURCES	202,000	350,000	160,000

ACTUAL FY 2024	FINAL BUDGET FY 2025	BEGINNING BUDGET FY 2026
-------------------	----------------------------	--------------------------------

EXPENDITURES

10 GENERAL FUND (aka M & O)

<u>1000 INSTRUCTION</u>			
131 Salaries - Teachers & Aides	36,315,000	37,000,000	38,500,000
610 Supplies	4,209,000	4,000,000	4,000,000
Total Instruction	40,524,000	41,000,000	42,500,000
<u>2100 SUPPORT SERVICES - STUDENTS:</u>			
141 Salaries - Soc. Work, Counselors, Psychological	2,111,000	2,675,000	2,750,000
600 Supplies	169,000	200,000	200,000
Total Student Support Services	2,280,000	2,875,000	2,950,000
<u>2200 SUPPORT SERVICES - INSTRUCTIONAL STAFF</u>			
115 Salaries - Directors & Media	2,188,000	2,300,000	2,450,000
600 Supplies / Books	635,000	600,000	600,000
Total Staff Support	2,823,000	2,900,000	3,050,000
<u>2300 SUPPORT SERVICES - ADMINISTRATION</u>			
111-1 Salaries - District Administration	325,000	350,000	380,000
600 Supplies and Materials	73,000	70,000	70,000
Total District Administration	398,000	420,000	450,000
<u>2400 SUPPORT SERVICES - SCHOOL ADMINISTRATION</u>			
121 Salaries - Principals and Assistants	4,089,000	4,200,000	4,400,000
600 Supplies	152,000	150,000	150,000
Total School Administration	4,241,000	4,350,000	4,550,000
<u>2500 SUPPORT SERVICES - BUSINESS & TECHNOLOGY</u>			
100 Salaries	1,472,000	1,580,000	1,630,000
600 Supplies & Services	667,000	720,000	720,000
Total Business Services	2,139,000	2,300,000	2,350,000
<u>2600 OPERATION & MAINTENANCE OF FACILITIES</u>			
182 Salaries - Custodial, Maintenance	3,250,000	3,460,000	3,580,000
600 Supplies	10,167,000	7,000,000	7,000,000
860 Indirect Costs - Non-restricted	(291,000)	(300,000)	(200,000)
Total Building Operations	13,126,000	10,160,000	10,380,000
<u>2700 STUDENT TRANSPORTATION SERVICES</u>			
173 Salaries - Bus Drivers, Mechanics, Supervisory	2,325,000	2,450,000	2,570,000
610 Supplies & Busses	2,841,000	2,650,000	2,000,000
Total Transportation	5,166,000	5,100,000	4,570,000
Total Support Services	30,173,000	28,105,000	28,300,000
Total Expenditures GENERAL Fund	70,697,000	69,105,000	70,800,000

	ACTUAL FY 2024	FINAL BUDGET FY 2025	BEGINNING BUDGET FY 2026
21 STUDENT ACTIVITIES FUND			
600 Supplies & Services	2,612,000	3,000,000	3,000,000
26 TAX INCREMENT			
Charter School Fund	157,000	200,000	200,000
31 DEBT SERVICE FUND			
Funded from local property tax			
5000 DEBT SERVICE			
840 Redemption of Principal	4,339,000	5,779,000	6,425,000
Total Debt Service Fund	4,339,000	5,779,000	6,425,000
32 CAPITAL PROJECTS FUND			
610 Supplies	125,000	200,000	200,000
4501 BUILDING ACQUISITION AND CONSTRUCTION			
460 Construction and Remodeling	22,154,000	21,000,000	30,000,000
830 Debt Service Interest & Fees	2,302,000	2,450,000	3,500,000
840 Debt Service Principle	5,609,000	4,250,000	39,500,000
Total Capital	30,190,000	27,900,000	73,200,000
49 FOOD SERVICE FUND			
Child Nutrition Program (CNP)			
3100 FOOD SERVICES			
100 Salaries & Benefits	1,237,000	1,320,000	1,400,000
600 Supplies and Materials (except food)	373,000	280,000	170,000
630 Food	1,309,000	1,400,000	1,400,000
700 Property	331,000	280,000	25,000
800 Other Objects	290,000	290,000	25,000
Total Food Service	3,540,000	3,570,000	3,020,000
71 EXPENDABLE TRUST FUNDS			
DCSD Foundation			
Purchased Services & Supplies	58,000	170,000	170,000
Total Trust Fund	58,000	170,000	170,000

SUMMARY OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES	ACTUAL REV / EXP FY 2024	BUDGETED REV / EXP FY 2025	BUDGETED REV / EXP FY 2026
10 General Fund			
Total Revenues	70,779,000	65,828,000	69,970,000
Total Expenditures	70,697,000	69,105,000	70,800,000
Revenues over (under) Expenditures	82,000	(3,277,000)	(830,000)
Unappropriated Fund Balance, July 1	11,750,000	11,832,000	8,555,000
Unappropriated Fund Balance, June 30	11,832,000	8,555,000	7,725,000
21 Student Activity Fund			
Total Revenues	2,690,000	2,700,000	2,700,000
Total Expenditures	2,612,000	3,000,000	3,000,000
Revenues over (under) Expenditures	78,000	(300,000)	(300,000)
Fund Balance, July 1	1,376,000	1,454,000	1,154,000
Fund Balance, June 30	1,454,000	1,154,000	854,000
31 Debt Service Fund			
Total Revenues	4,363,000	5,750,000	6,425,000
Total Expenditures	4,339,000	5,779,000	6,425,000
Revenues over (under) Expenditures	24,000	(29,000)	0
Fund Balance, July 1	5,000	29,000	0
Fund Balance, June 30	29,000	0	0
32 Capital Projects Fund			
Total Revenues	14,380,000	38,388,000	46,650,000
Total Expenditures	30,190,000	27,900,000	73,200,000
Revenues over (under) Expenditures	(15,810,000)	10,488,000	(26,550,000)
Fund Balance, July 1	43,735,000	27,925,000	38,413,000
Fund Balance, June 30	27,925,000	38,413,000	11,863,000
49 Food Service Fund			
Total Revenues	2,819,000	2,925,000	3,055,000
Total Expenditures	3,540,000	3,570,000	3,020,000
Revenues over (under) Expenditures	(721,000)	(645,000)	35,000
Fund Balance, July 1	1,371,000	650,000	5,000
Fund Balance, June 30	650,000	5,000	40,000
71 Expendable Trust Funds			
Total Revenues	202,000	350,000	160,000
Total Expenditures	58,000	170,000	170,000
Revenues over (under) Expenditures	144,000	180,000	(10,000)
Fund Balance, July 1	1,346,000	1,490,000	1,670,000
Fund Balance, June 30	1,490,000	1,670,000	1,660,000