

**Duchesne County School District**  
**Budget**  
**June 6, 2024**

Fiscal Years

Ending Budget: 2023 2024 (July 23 to June 24)

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



ACTUAL FY 2023	FINAL BUDGET FY 2024	BEGINNING BUDGET FY 2025
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# REVENUES

Program Number  
Revenue Code

## 10 GENERAL FUND

### 1000 REVENUES FROM LOCAL SOURCES

1100 Property Taxes			
Basic Program (53A-17a-135)	4,974,000	5,397,000	5,500,000
Voted Leeway (53A-17a-133)	4,309,000	4,675,000	4,750,000
Board Leeway (53A-17a-134)	3,351,000	3,636,000	4,000,000
Redemptions	774,000	720,000	700,000
Vehicle Fees in Lieu of Tax (59-2-405)	1,319,000	1,743,000	1,300,000
1900 Other Revenues From Local Sources	1,419,000	1,150,000	1,150,000
Total Local Sources	16,146,000	17,321,000	17,400,000

Regular WPU's	4,783	4,962	4,920
% Change	0.1%	3.7%	-0.8%
\$ Value of WPU's	4,037	4,280	4,494
% Change	6.0%	6.0%	5.0%

### 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	19,663,000	21,254,000	22,100,000
3015 Necessarily Existent Small Schools	2,865,000	2,949,000	3,150,000
3020 Professional Staff Costs	2,039,000	2,230,000	2,300,000

##### Restricted Basic Program

1205 3100 Special Education -- Add-On	3,941,000	4,383,000	4,650,000
1210 3100 Special Education -- Self-Contained	522,000	535,000	563,000
1215 3100 Special Education -- Pre-School	501,000	630,000	542,000
1220 3100 Extended Yr. Prog./Severely Disabled	20,000	23,000	22,000
1225 3100 Special Education -- State Programs	91,000	102,000	101,000
1278 3100 Special Education -- Extended Year	43,000	19,000	30,000
6000 3100 Applied Technology -- Add-On	1,280,000	1,353,000	1,400,000
5201 3100 Class Size Reduction -- K-8	1,297,000	1,376,000	1,411,000
5344 3100 Students At-Risk Add-on	632,000	899,000	1,172,000
5696 3100 Early Intervention General Funds	0	0	
Total Basic Program	32,894,000	35,753,000	37,441,000

	ACTUAL FY 2023	FINAL BUDGET FY 2024	BEGINNING BUDGET FY 2025
<b>Below the line programs (legislative targeted programs - do not automatically receive WPU percent increases)</b>			
5332 3300 Enhancement for Accelerated Students	8,000	0	0
5333 3300 Concurrent Enrollment	113,000	139,000	130,000
5340 3300 Youth-in-Custody	75,000	81,000	85,000
Educator Professional Time		551,000	637,000
1609 3300 Adult Education	151,000	154,000	158,000
Digital Teaching and Learning	180,000	180,000	170,000
5658 3200 Flexible Allocation		2,779,000	15,000
5315 3200 Pupil Transportation To/From School	1,979,000	1,959,000	2,001,000
5318 3200 Guarantee on Transportation Levy	131,000	0	0
5420 3500 Trust Lands	859,000	926,000	956,000
5455 3600 Voted Leeway	2,850,000	3,693,000	3,510,000
5460 3600 Board Leeway	565,000	530,000	500,000
5805 3300 Early Literacy Program	113,000	143,000	0
5610 3800 Driver Education (Behind-the-Wheel)	51,000	60,000	60,000
5613 3300 Corrections Education	12,000	14,000	15,000
5641 3300 Early Intervention (Extended Kindergarten)	669,000	0	0
5882 3500 Beverly Taylor Sorenson Arts Program (BTS)	344,000	433,000	294,000
3800 Supplemental / Other Bills	1,735,000	39,000	0
5868 3400 Teacher Supply	40,000	47,000	108,000
5807 3400 Teacher Salary Supplement Program (TSSP)	48,000	250,000	250,000
5810 3500 Library Media	7,000	0	0
5676 3500 Computer Science	99,000	99,000	99,000
5678 3500 Teacher and Student Success Act (TSSA)	1,201,000	1,632,000	1,754,000
5679 3500 School Based Mental Health	220,000	206,000	179,000
5368 3500 School Nurse	13,000	0	0
5876 3400 Educator Salary Adjustment	1,662,000	3,413,000	3,614,000
5911 3400 English Language Learner Software	13,000	10,000	0
5668 3400 Effective Teaching High Poverty Schools	7,000	7,000	0
Total Below the Line	13,145,000	17,345,000	14,535,000
Total Minimum School Program	46,039,000	53,098,000	51,976,000
Less Basic Local Levy	5,748,000	5,795,000	5,900,000
State Support	40,291,000	47,303,000	46,076,000
<b>4000 REVENUES FROM FEDERAL SOURCES</b>			
7380 4300 E-Rate	766,000	0	0
7322 4300 Indian Education	90,000	102,000	100,000
7524 4520 IDEA (Special Education)	1,274,000	1,132,000	1,100,000
7225 4200 ESSER III	1,125,000	680,000	0
7350 4700 High Quality School Readiness	288,000	220,000	220,000
7801 4800 Title I	673,000	800,000	700,000
7860 4800 Title II A - Class Size Reduction / Teacher Quali	146,000	159,000	146,000
7880 4800 Title III - ESL	40,000	14,000	11,000
7905 4800 Title IV - Student Support	50,000	50,000	50,000
7404 4546 Perkins / Applied Technology	627,000	35,000	150,000
7875 4300 E-Mints	128,000	74,000	0
7190 4190 Federal Forest Service	351,000	315,000	350,000
Total Federal	5,558,000	4,071,000	3,307,000
Total General Fund Revenues	61,995,000	68,695,000	66,783,000

	ACTUAL FY 2023	FINAL BUDGET FY 2024	BEGINNING BUDGET FY 2025
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### 21 STUDENT ACTIVITIES FUND

1000 REVENUES FROM LOCAL SOURCES	2,371,000	2,700,000	2,700,000
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### 26 TAX INCREMENT

REVENUE Charter School Levy	151,000	200,000	200,000
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### 31 DEBT SERVICE FUND

1100 Local Property Taxes	3,911,000	4,352,000	5,688,000
Total Debt Service	3,911,000	4,352,000	5,688,000

### 32 CAPITAL PROJECTS FUND

<u>1000 REVENUES FROM LOCAL SOURCES</u>			
1100 Property Taxes	10,096,000	11,011,000	11,000,000
1500 Earnings on Investments	2,025,000	1,260,000	400,000
1900 Other Revenues From Local Sources	699,000	690,000	700,000
Total Local	12,820,000	12,961,000	12,100,000
<u>5000 OTHER SOURCES &amp; CHANGES</u>			
5100 Sale of Bonds	38,312,000	0	0
5900 Refunded Bonds	10,000,000		
Total Other Sources	48,312,000	0	0
Total Capital	61,132,000	12,961,000	12,100,000

### 49 FOOD SERVICE FUND

<u>1000 REVENUES FROM LOCAL SOURCES</u>			
1610 Sales to Students & Adults	599,000	650,000	650,000
<u>3000 REVENUES FROM STATE SOURCES</u>			
3770 School Lunch - Liquor Tax	500,000	550,000	550,000
<u>4000 REVENUES FROM FEDERAL SOURCES</u>			
8075 4560 National Lunch Reimbursement	1,557,000	1,650,000	1,650,000
4970 USDA Donated Commodities	170,000	200,000	200,000
Total Federal	1,727,000	1,850,000	1,850,000
Total Food Services	2,826,000	3,050,000	3,050,000

### 71 EXPENDABLE TRUST FUNDS

RECEIPTS, LOCAL SOURCES	196,000	260,000	160,000
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ACTUAL FY 2023	FINAL BUDGET FY 2024	BEGINNING BUDGET FY 2025
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# EXPENDITURES

## 10 GENERAL FUND (aka M & O)

<u>1000 INSTRUCTION</u>			
131 Salaries - Teachers & Aides	30,604,000	37,000,000	38,000,000
610 Supplies	3,205,000	5,000,000	4,000,000
Total Instruction	33,809,000	42,000,000	42,000,000
<u>2100 SUPPORT SERVICES - STUDENTS:</u>			
141 Salaries - Soc. Work, Counselors, Psychological	1,865,000	2,300,000	2,400,000
600 Supplies	142,000	150,000	150,000
Total Student Support Services	2,007,000	2,450,000	2,550,000
<u>2200 SUPPORT SERVICES - INSTRUCTIONAL STAFF</u>			
115 Salaries - Directors & Media	1,447,000	1,900,000	2,000,000
600 Supplies / Books	597,000	600,000	600,000
Total Staff Support	2,044,000	2,500,000	2,600,000
<u>2300 SUPPORT SERVICES - ADMINISTRATION</u>			
111-1 Salaries - District Administration	388,000	390,000	410,000
600 Supplies and Materials	71,000	70,000	70,000
800 Other Objects			
Total District Administration	459,000	460,000	480,000
<u>2400 SUPPORT SERVICES - SCHOOL ADMINISTRATION</u>			
121 Salaries - Principals and Assistants	3,635,000	4,100,000	4,300,000
600 Supplies	81,000	94,000	90,000
Total School Administration	3,716,000	4,194,000	4,390,000
<u>2500 SUPPORT SERVICES - BUSINESS &amp; TECHNOLOGY</u>			
100 Salaries	1,388,000	1,470,000	1,543,000
600 Supplies & Services	571,000	632,000	600,000
Total Business Services	1,959,000	2,102,000	2,143,000
<u>2600 OPERATION &amp; MAINTENANCE OF FACILITIES</u>			
182 Salaries - Custodial, Maintenance	3,041,000	3,300,000	3,460,000
600 Supplies	6,874,000	9,000,000	6,000,000
860 Indirect Costs - Non-restricted	(264,000)	(200,000)	(200,000)
Total Building Operations	9,651,000	12,100,000	9,260,000
<u>2700 STUDENT TRANSPORTATION SERVICES</u>			
173 Salaries - Bus Drivers, Mechanics, Supervisory	2,147,000	2,410,000	2,520,000
610 Supplies & Busses	2,019,000	2,650,000	2,000,000
Total Transportation	4,166,000	5,060,000	4,520,000
Total Support Services	24,002,000	28,866,000	25,943,000
Total Expenditures GENERAL Fund	57,811,000	70,866,000	67,943,000

	ACTUAL FY 2023	FINAL BUDGET FY 2024	BEGINNING BUDGET FY 2025
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**21 STUDENT ACTIVITIES FUND**

600 Supplies & Services	2,382,000	3,000,000	2,800,000
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**26 TAX INCREMENT**

Charter School Fund	151,000	200,000	200,000
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**31 DEBT SERVICE FUND**

Funded from local property tax

<b>5000 DEBT SERVICE</b>			
840 Redemption of Principal	3,930,000	4,355,000	5,688,000
810 Fees			
Total Debt Service Fund	3,930,000	4,355,000	5,688,000

**32 CAPITAL PROJECTS FUND**

610 Supplies	148,000	200,000	200,000
<b>4501 BUILDING ACQUISITION AND CONSTRUCTION</b>			
460 Construction and Remodeling	26,756,000	33,000,000	11,000,000
830 Debt Service Interest & Fees	3,968,000	3,900,000	3,800,000
840 Debt Service Principle	4,029,000	4,200,000	4,250,000
925 Increase to Reserve for Inventories			
Total Capital	34,901,000	41,300,000	19,250,000

**49 FOOD SERVICE FUND**

Child Nutrition Program (CNP)

<b>3100 FOOD SERVICES</b>			
100 Salaries & Benefits	1,247,000	1,350,000	1,400,000
600 Supplies and Materials (except food)	179,000	200,000	180,000
630 Food	1,207,000	1,300,000	1,300,000
700 Property	45,000	340,000	30,000
800 Other Objects	256,000	350,000	290,000
Total Food Service	2,934,000	3,540,000	3,200,000

**71 EXPENDABLE TRUST FUNDS**

DCSD Foundation

Purchased Services & Supplies	92,000	170,000	150,000
Total Trust Fund	92,000	170,000	150,000

<b>SUMMARY OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES</b>	<b>ACTUAL REV / EXP FY 2023</b>	<b>BUDGETED REV / EXP FY 2024</b>	<b>BUDGETED REV / EXP FY 2025</b>
<b>10 General Fund</b>			
Total Revenues	61,995,000	68,695,000	66,783,000
Total Expenditures	57,811,000	70,866,000	67,943,000
Revenues over (under) Expenditures	4,184,000	(2,171,000)	(1,160,000)
Unappropriated Fund Balance, July 1	11,193,000	15,377,000	13,206,000
Unappropriated Fund Balance, June 30	15,377,000	13,206,000	12,046,000
<b>21 Student Activity Fund</b>			
Total Revenues	2,371,000	2,700,000	2,700,000
Total Expenditures	2,382,000	3,000,000	2,800,000
Revenues over (under) Expenditures	(11,000)	(300,000)	(100,000)
Fund Balance, July 1	1,387,000	1,376,000	1,076,000
Fund Balance, June 30	1,376,000	1,076,000	976,000
<b>31 Debt Service Fund</b>			
Total Revenues	3,911,000	4,352,000	5,688,000
Total Expenditures	3,930,000	4,355,000	5,688,000
Revenues over (under) Expenditures	(19,000)	(3,000)	0
Fund Balance, July 1	22,000	3,000	0
Fund Balance, June 30	3,000	0	0
<b>32 Capital Projects Fund</b>			
Total Revenues	61,132,000	12,961,000	12,100,000
Total Expenditures	34,901,000	41,300,000	19,250,000
Revenues over (under) Expenditures	26,231,000	(28,339,000)	(7,150,000)
Fund Balance, July 1	17,504,000	43,735,000	15,396,000
Fund Balance, June 30	43,735,000	15,396,000	8,246,000
<b>49 Food Service Fund</b>			
Total Revenues	2,826,000	3,050,000	3,050,000
Total Expenditures	2,934,000	3,540,000	3,200,000
Revenues over (under) Expenditures	(108,000)	(490,000)	(150,000)
Fund Balance, July 1	1,476,000	1,368,000	878,000
Fund Balance, June 30	1,368,000	878,000	728,000
<b>71 Expendable Trust Funds</b>			
Total Revenues	196,000	260,000	160,000
Total Expenditures	92,000	170,000	150,000
Revenues over (under) Expenditures	104,000	90,000	10,000
Fund Balance, July 1	1,242,000	1,346,000	1,436,000
Fund Balance, June 30	1,346,000	1,436,000	1,446,000