

**Duchesne County School District**  
**Budget**  
**June 8, 2023**

Fiscal Years

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

Beginning Budget: 2023 - 2024 (July 23 to June 24)



ACTUAL FY 2022	FINAL BUDGET FY 2023	BEGINNING BUDGET FY 2024
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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)	3,970,000	4,974,000	4,350,000
Voted Leeway (53A-17a-133)	3,957,000	4,309,000	4,500,000
Board Leeway (53A-17a-134)	3,655,000	3,351,000	3,550,000
Redemptions	587,000	700,000	700,000
Vehicle Fees in Lieu of Tax (59-2-405)	1,056,000	1,320,000	1,300,000
1900 Other Revenues From Local Sources	1,036,000	656,000	300,000
<b>Total Local Sources</b>	<b>14,261,000</b>	<b>15,310,000</b>	<b>14,700,000</b>

Regular WPU's	4,784	4,780	4,948
% Change	0.0%	-0.1%	3.5%
\$ Value of WPU's	3,809	4,038	4,280
% Change	5.9%	6.0%	6.0%

### 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	18,209,000	19,315,000	21,177,000
3015 Necessarily Existent Small Schools	2,500,000	2,865,000	2,889,000
3020 Professional Staff Costs	1,841,000	2,007,000	1,930,000

##### Restricted Basic Program

1205 3100 Special Education -- Add-On	3,418,000	3,949,000	4,497,000
1210 3100 Special Education -- Self-Contained	545,000	522,000	535,000
1215 3100 Special Education -- Pre-School	598,000	501,000	610,000
1220 3100 Extended Yr. Prog./Severely Disabled	19,000	20,000	22,000
1225 3100 Special Education -- State Programs	83,000	91,000	101,000
1278 3100 Special Education -- Extended Year	28,000	43,000	30,000
6000 3100 Applied Technology -- Add-On	1,282,000	1,401,000	1,512,000
5201 3100 Class Size Reduction -- K-8	1,222,000	1,297,000	1,407,000
5344 3100 Students At-Risk Add-on	398,000	632,000	959,000
5696 3100 Early Intervention General Funds	0	0	
<b>Total Basic Program</b>	<b>30,143,000</b>	<b>32,643,000</b>	<b>35,669,000</b>

#### 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	75,000	113,000	115,000
5340 3300 At-Risk -- Youth-in-Custody	112,000	75,000	75,000
Educator Professional Time	0	559,000	559,000
1609 3300 Adult Education	130,000	156,000	167,000
5658 3200 Flexible Allocation (Social Security and Retirement)	0	0	2,830,000
5315 3200 Pupil Transportation To/From School	1,700,000	1,969,000	1,951,000
5318 3200 Guarantee on Transportation Levy	68,000	0	
5420 3500 Trust Lands	785,000	862,000	926,000
5455 3600 Voted Leeway	2,212,000	2,473,000	3,890,000
5460 3600 Board Leeway	553,000	471,000	797,000
5805 3300 Board Leeway Reading Achievement	144,000	113,000	113,000
5610 3800 Driver Education (Behind-the-Wheel)	56,000	50,000	50,000
5613 3300 Corrections Education	13,000	13,000	14,000
5641 3300 Early Intervention (Extended Kindergarten)	274,000	669,000	0

	ACTUAL FY 2022	FINAL BUDGET FY 2023	BEGINNING BUDGET FY 2024
5882 3500 Beverly Taylor Sorenson Arts Program (BTS)	324,000	344,000	344,000
3800 Supplemental / Other Bills	606,000	1,301,000	
5868 3400 Teacher Supply	45,000	47,000	47,000
5807 3400 Teacher Salary Supplement Program (TSSP)	187,000	90,000	90,000
5810 3500 Library Media	7,000	7,000	0
5678 3500 Teacher and Student Success Act (TSSA)	1,059,000	1,341,000	1,632,000
5679 3500 Counseling Support	208,000	220,000	182,000
5368 3500 School Nurse	13,000	13,000	0
5876 3400 Educator Salary Adjustment	1,598,000	1,662,000	3,349,000
5911 3400 English Language Learner Software	14,000	15,000	15,000
Total Below the Line	10,189,000	12,563,000	17,146,000
Total Minimum School Program	40,332,000	45,206,000	52,815,000
Less Basic Local Levy	4,526,000	5,763,000	4,700,000
State Support	35,806,000	39,443,000	48,115,000
<b>4000 REVENUES FROM FEDERAL SOURCES</b>			
7380 4300 E-Rate	591,000		0
7190 4100 Medicaid Administrative outreach	25,000	13,000	13,000
7322 4300 Indian Education	90,000	90,000	90,000
7524 4520 IDEA (Special Education)	1,121,000	1,050,000	1,050,000
Medicaid Direct Service Reimbursement	0	483,000	480,000
7210 4200 ESSER I & II	971,000	0	0
7225 4200 ESSER III	1,186,000	1,078,000	720,000
7220 4200 GEER	0		
7220 4700 GEERS	243,000		
7226 4500 ARP 7235, 7236	13,000	213,000	
7292 4500 Principal Pantry	0	7,000	
7293 4700 HS ExtraCurr COVID Testing	0	0	
7350 4700 High Quality School Readiness	204,000	220,000	220,000
7801 4800 Title I	725,000	650,000	700,000
7860 4800 Title II A - Class Size Reduction / Teacher Quality	122,000	146,000	146,000
7880 4800 Title III - ESL	10,000	11,000	11,000
7905 4800 Title IV - Student Support	65,000	50,000	50,000
7404 4546 Perkins / Applied Technology	442,000	400,000	150,000
7875 4300 E-Mints	12,000	120,000	0
7190 4190 Federal Forest Service	354,000	351,000	350,000
Total Federal	6,174,000	4,882,000	3,980,000
Total General Fund Revenues	56,241,000	59,635,000	66,795,000

## 21 STUDENT ACTIVITIES FUND

1000 REVENUES FROM LOCAL SOURCES	1,859,000	2,200,000	2,200,000
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## 26 TAX INCREMENT

REVENUE Charter School Levy	150,000	200,000	200,000
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## 31 DEBT SERVICE FUND

1100 Local Property Taxes	1,820,000	3,930,000	5,688,000
Total Debt Service	1,820,000	3,930,000	5,688,000

	<b>ACTUAL</b>	<b>FINAL</b>	<b>BEGINNING</b>
	<b>FY 2022</b>	<b>BUDGET</b>	<b>BUDGET</b>
		<b>FY 2023</b>	<b>FY 2024</b>

### 32 CAPITAL PROJECTS FUND

<u>1000 REVENUES FROM LOCAL SOURCES</u>			
1100	Property Taxes	9,669,000	10,700,000
1500	Earnings on Investments	86,000	400,000
1900	Other Revenues From Local Sources	665,000	700,000
	Total Local	10,420,000	11,800,000
<u>3000 REVENUES FROM STATE SOURCES</u>			
3650	Capital Outlay Foundation		
	Federal		766,000
<u>5000 OTHER SOURCES &amp; CHANGES</u>			
5100	Sale of Bonds		48,312,000
5900	Refunded Bonds	676,000	
	Total Other Sources	676,000	0
	Total Capital	11,096,000	11,800,000

### 49 FOOD SERVICE FUND

<u>1000 REVENUES FROM LOCAL SOURCES</u>			
1610	Sales to Students & Adults	103,000	600,000
<u>3000 REVENUES FROM STATE SOURCES</u>			
3770	School Lunch - Liquor Tax	442,000	450,000
<u>4000 REVENUES FROM FEDERAL SOURCES</u>			
8075 4560	National Lunch Reimbursement	2,696,000	1,500,000
4970	USDA Donated Commodities	193,000	190,000
	Total Federal	2,889,000	1,690,000
	Total Food Services	3,434,000	2,740,000

### 71 EXPENDABLE TRUST FUNDS

RECEIPTS, LOCAL SOURCES	214,000	190,000	160,000
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ACTUAL FY 2022	FINAL BUDGET FY 2023	BEGINNING BUDGET FY 2024
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# EXPENDITURES

## 10 GENERAL FUND (aka M & O)

<b>1000 INSTRUCTION</b>			
131 Salaries - Teachers & Aides	28,505,000	31,000,000	34,300,000
610 Supplies	5,313,000	5,000,000	5,000,000
Total Instruction	33,818,000	36,000,000	39,300,000
<b>2100 SUPPORT SERVICES - STUDENTS:</b>			
141 Salaries - Soc. Work, Counselors, Psychological	1,571,000	1,900,000	2,150,000
600 Supplies	154,000	150,000	150,000
Total Student Support Services	1,725,000	2,050,000	2,300,000
<b>2200 SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>			
115 Salaries - Directors & Media	1,060,000	1,270,000	1,430,000
600 Supplies / Books	594,000	500,000	500,000
Total Staff Support	1,654,000	1,770,000	1,930,000
<b>2300 SUPPORT SERVICES - ADMINISTRATION</b>			
111-1 Salaries - District Administration	282,000	292,000	310,000
600 Supplies and Materials	96,000	70,000	65,000
Total District Administration	378,000	362,000	375,000
<b>2400 SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>			
121 Salaries - Principals and Assistants	3,138,000	3,750,000	4,010,000
600 Supplies	76,000	76,000	76,000
Total School Administration	3,214,000	3,826,000	4,086,000
<b>2500 SUPPORT SERVICES - BUSINESS &amp; TECHNOLOGY</b>			
100 Salaries	1,290,000	1,380,000	1,480,000
600 Supplies & Services	512,000	515,000	520,000
Total Business Services	1,802,000	1,895,000	2,000,000
<b>2600 OPERATION &amp; MAINTENANCE OF FACILITIES</b>			
182 Salaries - Custodial, Maintenance	2,975,000	3,050,000	3,220,000
600 Supplies	5,601,000	7,000,000	7,000,000
860 Indirect Costs - Non-restricted	(204,000)	(200,000)	(200,000)
Total Building Operations	8,372,000	9,850,000	10,020,000
<b>2700 STUDENT TRANSPORTATION SERVICES</b>			
173 Salaries - Bus Drivers, Mechanics, Supervisory	1,983,000	2,100,000	2,310,000
610 Supplies & Busses	1,771,000	1,800,000	1,800,000
Total Transportation	3,754,000	3,900,000	4,110,000
Total Support Services	20,899,000	23,653,000	24,821,000
Total Expenditures GENERAL Fund	54,717,000	59,653,000	64,121,000

## 21 STUDENT ACTIVITIES FUND

600 Supplies & Services	1,618,000	2,400,000	2,400,000
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## 26 TAX INCREMENT

Charter School Fund	150,000	200,000	200,000
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## 31 DEBT SERVICE FUND

<b>5000 DEBT SERVICE</b>			
840 Redemption of Principal	1,839,000	3,952,000	5,688,000
Total Debt Service Fund	1,839,000	3,952,000	5,688,000

ACTUAL FY 2022	FINAL BUDGET FY 2023	BEGINNING BUDGET FY 2024
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**32 CAPITAL PROJECTS FUND**

610 Supplies	-	200,000	200,000
<b>4501 BUILDING ACQUISITION AND CONSTRUCTION</b>			
460 Construction and Remodeling	595,000	26,000,000	37,000,000
830 Debt Service Interest & Fees	3,442,000	4,200,000	4,250,000
840 Debt Service Principle	4,986,000	3,565,000	2,300,000
Total Capital	9,023,000	33,965,000	43,750,000

**49 FOOD SERVICE FUND**

Child Nutrition Program (CNP)

<b>3100 FOOD SERVICES</b>			
100 Salaries & Benefits	1,096,000	1,150,000	1,240,000
600 Supplies and Materials (except food)	178,000	170,000	180,000
630 Food	1,081,000	1,200,000	1,250,000
700 Property	7,000	140,000	10,000
800 Other Objects	203,000	280,000	280,000
Total Food Service	2,565,000	2,940,000	2,960,000

**71 EXPENDABLE TRUST FUNDS**

DCSD Foundation

Purchased Services & Supplies	108,000	150,000	150,000
Total Trust Fund	108,000	150,000	150,000

<b>SUMMARY OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES</b>	<b>ACTUAL REV / EXP FY 2022</b>	<b>BUDGETED REV / EXP FY 2023</b>	<b>BUDGETED REV / EXP FY 2024</b>
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**10 General Fund**

Total Revenues	56,241,000	59,635,000	66,795,000
Total Expenditures	54,717,000	59,653,000	64,121,000
Revenues over (under) Expenditures	1,524,000	(18,000)	2,674,000
Unappropriated Fund Balance, July 1	9,669,000	11,193,000	11,175,000
Unappropriated Fund Balance, June 30	11,193,000	11,175,000	13,849,000

**21 Student Activity Fund**

Total Revenues	1,859,000	2,200,000	2,200,000
Total Expenditures	1,618,000	2,400,000	2,400,000
Revenues over (under) Expenditures	241,000	(200,000)	(200,000)
Fund Balance, July 1	1,146,000	1,387,000	1,187,000
Fund Balance, June 30	1,387,000	1,187,000	987,000

**31 Debt Service Fund**

Total Revenues	1,820,000	3,930,000	5,688,000
Total Expenditures	1,839,000	3,952,000	5,688,000
Revenues over (under) Expenditures	(19,000)	(22,000)	0
Fund Balance, July 1	41,000	22,000	0
Fund Balance, June 30	22,000	0	0

**32 Capital Projects Fund**

Total Revenues	11,096,000	60,055,000	11,800,000
Total Expenditures	9,023,000	33,965,000	43,750,000
Revenues over (under) Expenditures	2,073,000	26,090,000	(31,950,000)
Fund Balance, July 1	15,431,000	17,504,000	43,594,000
Fund Balance, June 30	17,504,000	43,594,000	11,644,000

**49 Food Service Fund**

Total Revenues	3,434,000	2,720,000	2,740,000
Total Expenditures	2,565,000	2,940,000	2,960,000
Revenues over (under) Expenditures	869,000	(220,000)	(220,000)
Fund Balance, July 1	607,000	1,476,000	1,256,000
Fund Balance, June 30	1,476,000	1,256,000	1,036,000

**71 Expendable Trust Funds**

Total Revenues	214,000	190,000	160,000
Total Expenditures	108,000	150,000	150,000
Revenues over (under) Expenditures	106,000	40,000	10,000
Fund Balance, July 1	1,136,000	1,242,000	1,282,000
Fund Balance, June 30	1,242,000	1,282,000	1,292,000