

**Duchesne County School District**  
**Budget**  
**June 10, 2021**

Fiscal Years

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

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



ACTUAL FY 2020	FINAL BUDGET FY 2021	BEGINNING BUDGET FY 2022
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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)	4,055,000	4,084,000	4,100,000
Voted Leeway (53A-17a-133)	3,907,000	4,072,000	4,080,000
Board Leeway (53A-17a-134)	3,626,000	3,760,000	3,761,000
Redemptions	646,000	500,000	500,000
Vehicle Fees in Lieu of Tax (59-2-405)	1,309,000	1,100,000	1,100,000
1310 Pupil Fees	67,000	50,000	50,000
1410 Transp. Fees From Pupils or Parents	5,000	5,000	5,000
1500 Earnings on Investments	237,000	50,000	50,000
1900 Other Revenues From Local Sources	391,000	100,000	100,000
Total Local Sources	14,243,000	13,721,000	13,746,000

Regular WPU's	4,768	4,788	4,655
% Change	-0.5%	0.4%	-2.8%
\$ Value of WPU's	3,532	3,596	3,809
% Change	3.9%	1.8%	5.9%

### 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	16,814,000	17,220,000	17,745,000
3015 Necessarily Existent Small Schools	2,355,000	2,341,000	2,483,000
3020 Professional Staff Costs	1,668,000	1,738,000	1,797,000

##### SCHEDULE B - Restricted Basic Program

1205 3100 Special Education -- Add-On	3,140,000	3,033,000	3,242,000
1210 3100 Special Education -- Self-Contained	532,000	506,000	545,000
1215 3100 Special Education -- Pre-School	618,000	608,000	598,000
1220 3100 Extended Yr. Prog./Severely Disabled	16,000	17,000	18,000
1225 3100 Special Education -- State Programs	71,000	76,000	83,000
1278 3100 Special Education -- Extended Year	64,000	35,000	35,000
6000 3100 Applied Technology -- Add-On	1,147,000	1,135,000	1,174,000
5201 3100 Class Size Reduction -- K-8	1,133,000	1,153,000	1,181,000
Total Basic Program	27,558,000	27,862,000	28,901,000

#### Below the line programs (legislative targeted programs - do not automatically receive WPU percent increases)

5331 3300 Enhancement for Accelerated Student	28,000	28,000	32,000
5333 3300 Concurrent Enrollment	116,000	123,000	102,000
5340 3300 At-Risk -- Youth-in-Custody	103,000	94,000	60,000
5336 3300 EARS Enhancement for At-Risk Students	283,000	301,000	398,000
1609 Adult Education	97,000	133,000	143,000
5310 3200 Flexible Allocation (Social Security and Retirement)	68,000	0	0
3415 Pupil Transportation To/From School	1,513,000	1,473,000	1,624,000
3471 Guarantee on Transportation Levy	108,000	0	0
5420 3520 Trust Lands	754,000	810,000	824,000
5455 3555 Voted Leeway	1,020,000	1,560,000	1,969,000
5460 3560 Board Leeway	255,000	406,000	504,000
5805 3805 Board Leeway Reading Achievement	114,000	118,000	112,000

		ACTUAL FY 2020	FINAL BUDGET FY 2021	BEGINNING BUDGET FY 2022
5610 3800	Driver Education (Behind-the-Wheel)	71,000	70,000	70,000
5641 3300	Early Intervention (Extended Kindergarten)	88,000	128,000	249,000
5882 3500	Beverly Taylor Sorenson Arts Program (BTS)	272,000	253,000	253,000
3800	Supplemental / Other Bills	448,000	1,181,000	180,000
5868 3400	Teacher Supply	49,000	47,000	47,000
5807 3400	Teacher Salary Supplement Program (TSSP)	137,000	180,000	180,000
5810 3500	Library Media	8,000	7,000	7,000
5678 3500	Teacher and Student Success Act (TSSA)	781,000	942,000	1,119,000
5679 3500	Counseling Support	129,000	213,000	213,000
5368 3500	School Nurse	10,000	13,000	13,000
5876 3400	Educator Salary Adjustment	1,545,000	1,588,000	1,588,000
	Online School Local Tax Replacement	-33,000	-25,000	-25,000
	Total Below the Line	7,964,000	9,643,000	9,662,000
	Total Minimum School Program	35,522,000	37,505,000	38,563,000
	Less Basic Local Levy	4,707,000	4,500,000	4,550,000
	State Support	30,815,000	33,005,000	34,013,000
<b>4000 REVENUES FROM FEDERAL SOURCES</b>				
7190 4901	Medicaid Administrative outreach	10,000	13,000	10,000
7322 4300	Indian Education	82,000	93,000	87,000
7524 4520	Programs for the Disabled (Special Education)	992,000	989,000	900,000
	Medicaid Direct Service Reimbursement	0	50,000	50,000
7210	ESSER I & II	0	1,330,000	300,000
7220	GEER	0	348,000	0
7280	CARES	0	493,000	0
7700	Americorps	4,000	0	0
7350	School Readiness	110,000	110,000	110,000
7352	Kindergarten Supplement	82,000	0	0
7801 4800	Title I	366,000	500,000	500,000
7860 4605	Title II A - Class Size Reduction / Teacher Quality	122,000	115,000	112,000
7880	Title III - ESL	42,000	7,000	7,000
7905	Title IV - Student Support	26,000	26,000	25,000
7404 4546	Perkins / Applied Technology	590,000	557,000	557,000
7875	E-Mints	41,000	33,000	33,000
7190 4190	Federal Forest Service	334,000	25,000	25,000
	Total Federal	2,801,000	4,689,000	2,716,000
	Total General Fund Revenues	47,859,000	51,415,000	50,475,000
<b>21 STUDENT ACTIVITIES FUND</b>				
<b>1000 REVENUES FROM LOCAL SOURCES</b>		1,621,000	1,900,000	1,900,000
<b>26 TAX INCREMENT</b>				
	REVENUE Charter School Levy	78,000	95,000	95,000
<b>31 DEBT SERVICE FUND</b>				
1100	Local Property Taxes	1,866,000	1,842,000	2,110,000
	Total Debt Service	1,866,000	1,842,000	2,110,000

	ACTUAL FY 2020	FINAL BUDGET FY 2021	BEGINNING BUDGET FY 2022
<b>32 CAPITAL PROJECTS FUND</b>			
<b>1000 REVENUES FROM LOCAL SOURCES</b>			
1100 Property Taxes	9,798,000	9,900,000	9,900,000
1500 Earnings on Investments	252,000	60,000	60,000
1900 Other Revenues From Local Sources	0	400,000	400,000
Total Local	10,050,000	10,360,000	10,360,000
<b>3000 REVENUES FROM STATE SOURCES</b>			
3650 Capital Outlay Foundation	17,000	37,000	0
Federal	0	0	0
<b>5000 OTHER SOURCES &amp; CHANGES</b>			
5100 Sale of Bonds	22,683,000	0	30,000,000
5300 Sale/Compens. for Loss-Fixed Assets	13,000	20,000	10,000
5900 Refunded Bonds			
Total Other Sources	22,696,000	20,000	30,010,000
Total Capital	32,763,000	10,417,000	40,370,000
<b>49 FOOD SERVICE FUND</b>			
<b>1000 REVENUES FROM LOCAL SOURCES</b>			
1610 Sales to Students	464,000	70,000	70,000
1620 Sales to Adults	65,000	15,000	15,000
1690 Other Revenues - Alacart	14,000	10,000	10,000
Other Revenues - Catering	0	7,000	7,000
Total Local	543,000	102,000	102,000
<b>3000 REVENUES FROM STATE SOURCES</b>			
3770 School Lunch - Liquor Tax	495,000	400,000	400,000
<b>4000 REVENUES FROM FEDERAL SOURCES</b>			
8075 4560 National Lunch Reimbursement	1,498,000	2,255,000	2,150,000
4970 USDA Donated Commodities	164,000	165,000	165,000
Total Federal	1,662,000	2,420,000	2,315,000
Total Food Services	2,700,000	2,922,000	2,817,000
<b>71 EXPENDABLE TRUST FUNDS</b>			
RECEIPTS, LOCAL SOURCES	243,000	234,000	150,000

ACTUAL FY 2020	FINAL BUDGET FY 2021	BEGINNING BUDGET FY 2022
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# EXPENDITURES

## 10 GENERAL FUND

<b>1000 INSTRUCTION</b>				
131	Salaries - Teachers	15,266,000	16,500,000	17,160,000
132	Salaries - Substitute Teachers	219,000	250,000	265,000
161	Salaries - Aides & Paraprofessionals	2,408,000	2,600,000	2,600,000
200	Employee Benefits	7,165,000	8,000,000	8,240,000
300-5 Purchased Services		603,000	1,000,000	600,000
610	Supplies	2,545,000	5,000,000	3,000,000
641	Books (Textbooks Only)	88,000	100,000	100,000
700	Property (Instructional Equipment)	204,000	250,000	250,000
800	Indirect Costs	(14,000)		
Total Instruction		28,484,000	33,700,000	32,215,000
<b>2100 SUPPORT SERVICES - STUDENTS:</b>				
141	Salaries - Attend. & Soc. Work Personnel	151,000	195,000	208,000
142	Salaries - Guidance / Counselors	461,000	604,000	646,000
144	Salaries - Psychological Personnel	116,000	119,000	125,000
161	Salaries - Wellness Support	101,000	100,000	105,000
200	Employee Benefits	315,000	360,000	378,000
300-5 Purchased Services		84,000	367,000	300,000
600	Supplies	135,000	50,000	50,000
Total Student Support Services		1,363,000	1,795,000	1,812,000
<b>2200 SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>				
115	Salaries - Supervisors & Directors	318,000	354,000	364,000
145	Salaries - Media Personnel - Licensed	324,000	283,000	290,000
162	Salaries - Media Personnel - Non-licensed	148,000	183,000	183,000
200	Employee Benefits	318,000	308,000	317,000
300-5 Purchased Services		218,000	117,000	120,000
600	Supplies / Books	171,000	81,000	90,000
700	Property	-	55,000	
Total Staff Support		1,497,000	1,381,000	1,364,000
<b>2300 SUPPORT SERVICES - ADMINISTRATION</b>				
111-1	Salaries - District Administration	157,000	159,000	165,000
200	Employee Benefits	117,000	108,000	109,000
300-5 Purchased Services		69,000	36,000	60,000
600	Supplies and Materials	20,000	27,000	32,000
800	Other Objects	1,000	1,000	1,000
Total District Administration		364,000	331,000	367,000
<b>2400 SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>				
121	Salaries - Principals and Assistants	1,406,000	1,411,000	1,450,000
152	Salaries - Secretarial and Clerical	640,000	666,000	680,000
200	Employee Benefits	946,000	935,000	963,000
300-5 Purchased Services		30,000	15,000	30,000
600	Supplies	141,000	55,000	55,000
700	Property	-	5,000	5,000
800	Other Objects	-	5,000	5,000
Total School Administration		3,163,000	3,092,000	3,188,000
<b>2500 SUPPORT SERVICES - BUSINESS &amp; TECHNOLOGY</b>				
100	Salaries	842,000	857,000	874,000
200	Employee Benefits	371,000	367,000	374,000

	ACTUAL FY 2020	FINAL BUDGET FY 2021	BEGINNING BUDGET FY 2022
300-5 Purchased Services	207,000	200,000	200,000
600 Supplies	369,000	100,000	100,000
700 Property	6,000	5,000	5,000
Total Business Services	1,795,000	1,529,000	1,553,000
<b>2600 OPERATION &amp; MAINTENANCE OF FACILITIES</b>			
182 Salaries - Custodial, Maintenance	1,867,000	1,965,000	2,004,000
200 Employee Benefits	873,000	872,000	889,000
300-5 Purchased Services	202,000	700,000	700,000
600 Supplies	2,611,000	3,500,000	3,500,000
700 Property	137,000	850,000	210,000
860 Indirect Costs - Non-restricted	(125,000)	(125,000)	(130,000)
Total Building Operations	5,565,000	7,762,000	7,173,000
<b>2700 STUDENT TRANSPORTATION SERVICES</b>			
173 Salaries - Bus Drivers, Mechanics, Secretarial & Supervisory	1,089,000	1,175,000	1,198,000
200 Employee Benefits	623,000	615,000	627,000
Utilities	25,000	25,000	25,000
514 Student Allowance	73,000	74,000	74,000
521 Property Insurance	18,000	20,000	20,000
522 Liability Insurance	89,000	89,000	90,000
580 Travel	29,000	29,000	29,000
610 Supplies	58,000	30,000	30,000
611 Equipment	46,000	25,000	25,000
624 Motor Fuel	176,000	300,000	340,000
623 Propane	7,000	12,000	15,000
670 Software	6,000	14,000	6,000
682 Tires	12,000	15,000	20,000
683 Repair Parts	484,000	450,000	450,000
732 Busses	491,000	410,000	410,000
890 Training	12,000	14,000	15,000
Total Transportation	3,238,000	3,297,000	3,374,000
Total Support Services	16,985,000	19,187,000	18,831,000
Total Expenditures GENERAL Fund	45,469,000	52,887,000	51,046,000

## 21 STUDENT ACTIVITIES FUND

600 Supplies & Services	1,553,000	2,100,000	2,100,000
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## 26 TAX INCREMENT

Charter School Fund	78,000	95,000	95,000
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## 31 DEBT SERVICE FUND

Funded from local property tax

<b>5000 DEBT SERVICE</b>			
840 Redemption of Principal	1,865,000	1,866,000	2,110,000
810 Fees	1,000	1,000	-
Total Debt Service Fund	1,866,000	1,867,000	2,110,000

	ACTUAL FY 2020	FINAL BUDGET FY 2021	BEGINNING BUDGET FY 2022
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### 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	-	1,000,000	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	1,206,000	1,000,000	15,000,000
810 Debt Service Fees	90,000	6,000	90,000
830 Debt Service Interest	3,421,000	3,200,000	3,100,000
840 Debt Service Principle	27,022,000	5,000,000	5,200,000
Total Capital	31,739,000	10,668,000	24,032,000

### 49 FOOD SERVICE FUND

Child Nutrition Program (CNP)

#### 3100 FOOD SERVICES

100 Salaries	772,000	930,000	920,000
200 Employee Benefits	265,000	275,000	270,000
300-5 Purchased Services	10,000	2,000	8,000
600 Supplies and Materials (except food)	64,000	116,000	100,000
630 Food	1,166,000	1,240,000	1,240,000
700 Property	6,000	10,000	5,000
800 Other Objects	125,000	185,000	185,000
925 Increase to Reserve for Inventories			
Total Food Service	2,408,000	2,758,000	2,728,000

### 71 EXPENDABLE TRUST FUNDS

300-5 Purchased Services	88,000	220,000	200,000
600 Supplies and Materials	6,000	10,000	10,000
700 Property	-	5,000	5,000
Total Trust Fund	94,000	235,000	215,000

<b>SUMMARY OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES</b>	<b>ACTUAL REV / EXP FY 2020</b>	<b>BUDGETED REV / EXP FY 2021</b>	<b>BUDGETED REV / EXP FY 2022</b>
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**10 General Fund**

Total Revenues	47,859,000	51,415,000	50,475,000
Total Expenditures	45,469,000	52,887,000	51,046,000
Revenues over (under) Expenditures	2,390,000	(1,472,000)	(571,000)
Unappropriated Fund Balance, July 1	4,986,000	7,376,000	5,904,000
Unappropriated Fund Balance, June 30	7,376,000	5,904,000	5,333,000

**21 Student Activity Fund**

Total Revenues	1,621,000	1,900,000	1,900,000
Total Expenditures	1,553,000	2,100,000	2,100,000
Revenues over (under) Expenditures	68,000	(200,000)	(200,000)
Fund Balance, July 1	1,240,000	1,308,000	1,108,000
Fund Balance, June 30	1,308,000	1,108,000	908,000

**31 Debt Service Fund**

Total Revenues	1,866,000	1,842,000	2,110,000
Total Expenditures	1,866,000	1,867,000	2,110,000
Revenues over (under) Expenditures	0	(25,000)	0
Fund Balance, July 1	25,000	25,000	0
Fund Balance, June 30	25,000	0	0

**32 Capital Projects Fund**

Total Revenues	32,763,000	10,417,000	40,370,000
Total Expenditures	31,739,000	10,668,000	24,032,000
Revenues over (under) Expenditures	1,024,000	(251,000)	16,338,000
Fund Balance, July 1	12,281,000	13,305,000	13,054,000
Fund Balance, June 30	13,305,000	13,054,000	29,392,000

**49 Food Service Fund**

Total Revenues	2,700,000	2,922,000	2,817,000
Total Expenditures	2,408,000	2,758,000	2,728,000
Revenues over (under) Expenditures	292,000	164,000	89,000
Fund Balance, July 1	147,000	439,000	603,000
Fund Balance, June 30	439,000	603,000	692,000

**71 Expendable Trust Funds**

Total Revenues	243,000	234,000	150,000
Total Expenditures	94,000	235,000	215,000
Revenues over (under) Expenditures	149,000	(1,000)	(65,000)
Fund Balance, July 1	966,000	1,115,000	1,114,000
Fund Balance, June 30	1,115,000	1,114,000	1,049,000