

**Duchesne County School District**  
**Budget**  
**June 3, 2026**

Fiscal Years

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

Beginning Budget: 2026 2027 (July 26 to June 27)



ACTUAL FY 2025	FINAL BUDGET FY 2026	BEGINNING BUDGET FY 2027
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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)	5,462,000	5,550,000	5,700,000
Voted Leeway (53A-17a-133)	4,396,000	4,700,000	4,900,000
Board Leeway (53A-17a-134)	4,194,000	4,400,000	4,550,000
Redemptions	768,000	700,000	700,000
Vehicle Fees in Lieu of Tax (59-2-405)	2,078,000	2,000,000	2,000,000
1900 Other Revenues From Local Sources	1,960,000	1,400,000	1,400,000
<b>Total Local Sources</b>	<b>18,858,000</b>	<b>18,750,000</b>	<b>19,250,000</b>

Regular WPU's	4,920	4,810	4,710
% Change	-0.5%	-2.2%	-2.1%
\$ Value of WPU's	4,494	4,674	4,870
% Change	5.0%	4.0%	4.2%

### 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	21,719,000	22,415,000	22,938,000
3015 Necessarily Existent Small Schools	3,136,000	4,616,000	4,835,000
3020 Professional Staff Costs	2,368,000	0	0

##### Restricted Basic Program

1205 3100 Special Education -- Add-On	4,628,000	4,759,000	4,828,000
1210 3100 Special Education -- Self-Contained	563,000	577,000	566,000
1215 3100 Special Education -- Pre-School	542,000	554,000	518,000
1220 3100 Extended Yr. Prog./Severely Disabled	22,000	23,000	23,000
1225 3100 Special Education -- State Programs	101,000	49,000	49,000
1278 3100 Special Education -- Extended Year	33,000	29,000	25,000
6000 3100 Applied Technology -- Add-On	1,426,000	1,389,000	1,265,000
5201 3100 Class Size Reduction -- K-8	1,407,000	1,438,000	1,450,000
5344 3100 Students At-Risk Add-on	1,077,000	1,002,000	1,180,000
<b>Total Basic Program</b>	<b>37,022,000</b>	<b>36,851,000</b>	<b>37,677,000</b>

	ACTUAL FY 2025	FINAL BUDGET FY 2026	BEGINNING BUDGET FY 2027
<b>Below the line programs (legislative targeted programs - do not automatically receive WPU percent increases)</b>			
5332 3300 Enhancement for Accelerated Students	6,000	35,000	35,000
5333 3300 Concurrent Enrollment	153,000	161,000	150,000
5340 3300 Youth-in-Custody	103,000	100,000	100,000
5651 Educator Professional Time	488,000	663,000	667,000
1609 3300 Adult Education	174,000	159,000	157,000
Digital Teaching and Learning	179,000	166,000	0
5658 3200 Flexible Allocation	16,000	2,379,000	2,399,000
5315 3200 Pupil Transportation To/From School	2,021,000	2,122,000	2,050,000
5318 3200 Guarantee on Transportation Levy	0	0	0
5420 3500 Trust Lands	952,000	1,002,000	1,186,000
5455 3600 Voted Leeway	3,149,000	1,748,000	1,760,000
5460 3600 Board Leeway	281,000	1,682,000	1,690,000
5610 3800 Driver Education (Behind-the-Wheel)	56,000	56,000	56,000
5613 3300 Corrections Education	16,000	16,000	16,000
5882 3500 Beverly Taylor Sorenson Arts Program (BTS)	325,000	315,000	315,000
3800 Supplemental / Other Bills	485,000	372,000	250,000
5868 3400 Teacher Supply	99,000	100,000	100,000
5807 3400 Salary Supplement-Highly Needed (SSHINE)	196,000	268,000	268,000
5676 Computer Science	76,000	52,000	52,000
5678 3500 Teacher and Student Success Act (TSSA)	2,051,000	1,992,000	2,036,000
5679 3500 School Based Mental Health	196,000	180,000	168,000
5876 3400 Educator Salary Adjustment	3,647,000	4,160,000	4,283,000
5668 3400 Effective Teaching High Poverty Schools	0	7,000	0
Total Below the Line	14,669,000	17,735,000	17,738,000
Total Minimum School Program	51,691,000	54,586,000	55,415,000
Less Basic Local Levy	6,571,000	6,575,000	6,700,000
State Support	45,120,000	48,011,000	48,715,000
<b>4000 REVENUES FROM FEDERAL SOURCES</b>			
7380 4300 E-Rate	0	0	500,000
7699 4900 HEAL Wellness Grant	195,000	170,000	150,000
7322 4300 Indian Education	95,000	94,000	94,000
7524 4520 IDEA (Special Education)	1,129,000	1,125,000	1,100,000
7230 4200 GEERS - Lunch	18,000	0	0
7350 4700 High Quality School Readiness	238,000	413,000	400,000
7801 4800 Title I & CSI	1,019,000	800,000	800,000
7860 4800 Title II A - Teacher Quality	169,000	169,000	169,000
7880 4800 Title III - ESL	14,000	15,000	15,000
7905 4800 Title IV - Student Support	138,000	69,000	64,000
7404 4546 Perkins / Applied Technology	255,000	150,000	150,000
7875 4300 E-Mints	2,000	0	0
7190 4190 Federal Forest Service	37,000	264,000	264,000
Total Federal	3,309,000	3,759,000	4,186,000
Total General Fund Revenues	67,287,000	70,520,000	72,151,000

	ACTUAL FY 2025	FINAL BUDGET FY 2026	BEGINNING BUDGET FY 2027
<b>21 STUDENT ACTIVITIES FUND</b>			
1000 REVENUES FROM LOCAL SOURCES	2,873,000	3,200,000	3,200,000
<b>26 TAX INCREMENT</b>			
REVENUE Charter School Levy	134,000	200,000	200,000
<b>31 DEBT SERVICE FUND</b>			
1100 Local Property Taxes	5,789,000	5,760,000	6,150,000
Total Debt Service	5,789,000	5,760,000	6,150,000
<b>32 CAPITAL PROJECTS FUND</b>			
<b>1000 REVENUES FROM LOCAL SOURCES</b>			
1100 Property Taxes	11,565,000	12,050,000	12,450,000
1500 Earnings on Investments	1,386,000	800,000	800,000
1900 Other Revenues From Local Sources	632,000	790,000	650,000
Total Local	13,583,000	13,640,000	13,900,000
<b>3000 REVENUES FROM STATE SOURCES</b>			
3650 Capital Outlay Foundation	4,835,000		
<b>5000 OTHER SOURCES &amp; CHANGES</b>			
5100 Sale of Bonds	25,146,000	33,800,000	0
5900 Refunded Bonds	0	-33,600,000	0
Total Other Sources	25,146,000	200,000	0
Total Capital	43,564,000	13,840,000	13,900,000
<b>49 FOOD SERVICE FUND</b>			
<b>1000 REVENUES FROM LOCAL SOURCES</b>			
1610 Sales to Students & Adults	655,000	700,000	720,000
<b>3000 REVENUES FROM STATE SOURCES</b>			
3770 School Lunch - Liquor Tax	462,000	530,000	530,000
<b>4000 REVENUES FROM FEDERAL SOURCES</b>			
8075 4560 National Lunch Reimbursement	1,355,000	1,400,000	1,400,000
4970 USDA Donated Commodities	132,000	190,000	210,000
Total Federal	1,487,000	1,590,000	1,610,000
Total Food Services	2,604,000	2,820,000	2,860,000
<b>71 EXPENDABLE TRUST FUNDS</b>			
RECEIPTS, LOCAL SOURCES	415,000	160,000	160,000

ACTUAL FY 2025	FINAL BUDGET FY 2026	BEGINNING BUDGET FY 2027
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# EXPENDITURES

## 10 GENERAL FUND (aka M & O)

<u>1000 INSTRUCTION</u>			
131 Salaries - Teachers & Aides	37,233,000	39,000,000	39,200,000
610 Supplies	2,954,000	3,500,000	4,000,000
Total Instruction	40,187,000	42,500,000	43,200,000
<u>2100 SUPPORT SERVICES - STUDENTS:</u>			
141 Salaries - Soc. Work, Counselors, Psychological	2,594,000	2,600,000	2,620,000
600 Supplies	152,000	170,000	170,000
Total Student Support Services	2,746,000	2,770,000	2,790,000
<u>2200 SUPPORT SERVICES - INSTRUCTIONAL STAFF</u>			
115 Salaries - Directors & Media	2,561,000	2,750,000	2,780,000
600 Supplies / Books	533,000	550,000	550,000
Total Staff Support	3,094,000	3,300,000	3,330,000
<u>2300 SUPPORT SERVICES - ADMINISTRATION</u>			
111-1 Salaries - District Administration	341,000	380,000	391,000
600 Supplies and Materials	54,000	70,000	70,000
Total District Administration	395,000	450,000	461,000
<u>2400 SUPPORT SERVICES - SCHOOL ADMINISTRATION</u>			
121 Salaries - Principals and Assistants	4,182,000	4,300,000	4,400,000
600 Supplies	36,000	73,000	75,000
Total School Administration	4,218,000	4,373,000	4,475,000
<u>2500 SUPPORT SERVICES - BUSINESS &amp; TECHNOLOGY</u>			
100 Salaries	1,539,000	1,770,000	1,795,000
600 Supplies & Services	824,000	825,000	825,000
Total Business Services	2,363,000	2,595,000	2,620,000
<u>2600 OPERATION &amp; MAINTENANCE OF FACILITIES</u>			
182 Salaries - Custodial, Maintenance	3,422,000	3,501,000	3,580,000
600 Supplies	5,408,000	7,000,000	7,000,000
860 Indirect Costs - Non-restricted	(127,000)	(200,000)	(200,000)
Total Building Operations	8,703,000	10,301,000	10,380,000
<u>2700 STUDENT TRANSPORTATION SERVICES</u>			
173 Salaries - Bus Drivers, Mechanics, Supervisory	2,439,000	2,550,000	2,580,000
610 Supplies & Busses	2,173,000	2,200,000	2,200,000
Total Transportation	4,612,000	4,750,000	4,780,000
Total Support Services	26,131,000	28,539,000	28,836,000
Total Expenditures GENERAL Fund	66,318,000	71,039,000	72,036,000

	ACTUAL FY 2025	FINAL BUDGET FY 2026	BEGINNING BUDGET FY 2027
<b>21 STUDENT ACTIVITIES FUND</b>			
600 Supplies & Services	2,781,000	3,200,000	3,200,000
<b>26 TAX INCREMENT</b>			
Charter School Fund	134,000	200,000	200,000
<b>31 DEBT SERVICE FUND</b>			
Funded from local property tax			
<b>5000 DEBT SERVICE</b>			
840 Redemption of Principal	5,695,000	5,883,000	6,150,000
Total Debt Service Fund	5,695,000	5,883,000	6,150,000
<b>32 CAPITAL PROJECTS FUND</b>			
610 Supplies	97,000	100,000	100,000
<b>4501 BUILDING ACQUISITION AND CONSTRUCTION</b>			
460 Construction and Remodeling	18,004,000	35,000,000	16,000,000
830 Debt Service Interest & Fees	2,389,000	3,550,000	3,400,000
840 Debt Service Principle	4,252,000	7,700,000	6,600,000
Total Capital	24,742,000	46,350,000	26,100,000
<b>49 FOOD SERVICE FUND</b>			
Child Nutrition Program (CNP)			
<b>3100 FOOD SERVICES</b>			
100 Salaries & Benefits	1,302,000	1,350,000	1,350,000
600 Supplies and Materials (except food)	176,000	180,000	180,000
630 Food	1,234,000	1,280,000	1,280,000
700 Property	211,000	-	-
800 Other Objects	131,000	210,000	50,000
Total Food Service	3,054,000	3,020,000	2,860,000
<b>71 EXPENDABLE TRUST FUNDS</b>			
DCSD Foundation			
Purchased Services & Supplies	72,000	150,000	150,000
Total Trust Fund	72,000	150,000	150,000

<b>SUMMARY OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES</b>	<b>ACTUAL REV / EXP FY 2025</b>	<b>BUDGETED REV / EXP FY 2026</b>	<b>BUDGETED REV / EXP FY 2027</b>
<b>10 General Fund</b>			
Total Revenues	67,287,000	70,520,000	72,151,000
Total Expenditures	66,318,000	71,039,000	72,036,000
Revenues over (under) Expenditures	969,000	(519,000)	115,000
Unappropriated Fund Balance, July 1	15,458,000	16,427,000	15,908,000
Unappropriated Fund Balance, June 30	16,427,000	15,908,000	16,023,000
<b>21 Student Activity Fund</b>			
Total Revenues	2,873,000	3,200,000	3,200,000
Total Expenditures	2,781,000	3,200,000	3,200,000
Revenues over (under) Expenditures	92,000	0	0
Fund Balance, July 1	1,453,000	1,545,000	1,545,000
Fund Balance, June 30	1,545,000	1,545,000	1,545,000
<b>31 Debt Service Fund</b>			
Total Revenues	5,789,000	5,760,000	6,150,000
Total Expenditures	5,695,000	5,883,000	6,150,000
Revenues over (under) Expenditures	94,000	(123,000)	0
Fund Balance, July 1	29,000	123,000	0
Fund Balance, June 30	123,000	0	0
<b>32 Capital Projects Fund</b>			
Total Revenues	43,564,000	13,840,000	13,900,000
Total Expenditures	24,742,000	46,350,000	26,100,000
Revenues over (under) Expenditures	18,822,000	(32,510,000)	(12,200,000)
Fund Balance, July 1	27,951,000	46,773,000	14,263,000
Fund Balance, June 30	46,773,000	14,263,000	2,063,000
<b>49 Food Service Fund</b>			
Total Revenues	2,604,000	2,820,000	2,860,000
Total Expenditures	3,054,000	3,020,000	2,860,000
Revenues over (under) Expenditures	(450,000)	(200,000)	0
Fund Balance, July 1	650,000	200,000	0
Fund Balance, June 30	200,000	0	0
<b>71 Expendable Trust Funds</b>			
Total Revenues	415,000	160,000	160,000
Total Expenditures	72,000	150,000	150,000
Revenues over (under) Expenditures	343,000	10,000	10,000
Fund Balance, July 1	1,489,000	1,832,000	1,842,000
Fund Balance, June 30	1,832,000	1,842,000	1,852,000