

2016-2017 Revised Budget and 2017-2018 Budget



Superintendent Tracy G. Davis
Board President Cheryl Cox and Board Vice-President Michael Savage
Board Members Myron Cottam, Ken Platt and J. Frank Houston
Business Administrator Patty Murphy

145 East Center PO Box 398 Panguitch, Utah 84759
Phone: 435-676-8821 Fax: 435-676-8266
<http://www.garfield.k12.ut.us/>
June 15, 2017

Garfield County School District

General Fund

Current as of: June 15, 2017

Summary Statement of Revenues, Expenditures, and Changes in Fund Balances

	Actual 2015-2016	Original 2016-2017	Revised 2016-2017	Preliminary 2017-2018	FY2017-FY2018	
					Increase (Decrease)	Percent Change
Revenues:						
Local Sources	\$ 2,382,727	\$ 1,673,211	\$ 3,706,847	\$ 2,764,713	\$ (942,134)	-25%
State Sources	7,423,117	7,579,270	7,404,978	7,784,102	379,124	5%
Federal Sources	924,508	410,225	450,616	395,268	(55,347)	-12%
Total Revenues	\$ 10,730,352	\$ 9,662,706	\$ 11,562,440	\$ 10,944,083	\$ (618,358)	-5%
Expenditures:						
Instruction	\$ 5,675,988	\$ 6,363,362	\$ 6,090,748	\$ 6,242,877	\$ 152,129	2%
Support Services:						
Student Services	271,705	295,444	314,645	322,683	8,038	3%
Staff Services	58,142	131,381	74,321	80,888	6,567	9%
District Administration	320,635	307,315	323,379	326,517	3,138	1%
School Administration	909,428	1,023,713	938,909	966,454	27,545	3%
Business Administration	562,362	517,852	636,392	680,229	43,837	7%
Operation & Maintenance of Facilities	1,067,198	1,108,702	1,209,562	1,195,719	(13,843)	-1%
To and From Transportation	395,011	403,864	302,118	409,511	107,393	36%
Total Expenditures	\$ 9,260,469	\$ 10,151,633	\$ 9,890,075	\$ 10,224,879	\$ 334,804	3%
Excess (Deficiency) of Revenues Over Expenditures	\$ 1,469,883	\$ (488,927)	\$ 1,672,366	\$ 719,204		
Other Financing Sources (Uses):						
Transfer In From Non K-12 Programs	772,243	-	-	-		
Transfer Out To Child Nutrition Program	(29,504)	(29,550)	(17,656)	(28,559)		
Sale of Capital Assets	7,969	5,000	500	7,500		
Total Other Financing Sources (Uses)	750,708	(24,550)	(17,156)	(21,059)		
Excess of Revenues and Other Financing Sources Over Expenditures*	2,220,591	(513,477)	1,655,210	698,145		
Fund Balances - Beginning of Year	7,099,290	8,651,506	9,319,881	10,975,091		
Fund Balances - End of Year	\$ 9,319,881	\$ 8,138,029	\$ 10,975,091	\$ 11,673,236		
Summary of Fund Balances - End of Year:						
Assigned to:						
Elementary School Construction	\$ 1,211,240	\$ 2,312,057	\$ 1,831,232	\$ 2,348,495		
Economic Stabilization	507,577	491,366	494,504	511,244		
Employee Obligations & Retirees	120,030	15,732	135,000	135,000		
Unassigned	7,481,034	5,318,874	8,514,355	8,678,497		
Total Fund Balances	\$ 9,319,881	\$ 8,138,029	\$ 10,975,091	\$ 11,673,236		

*In FY17 and FY18, the Voted Local Levy will be reduced each year by \$500,000, and will be reinstated in FY19. This is the result of an overage in the Debt Service Levy in prior years, and an agreement reached with the State officials.

Garfield County School District

The General Fund Revenues

Current as of: June 15, 2017

	Actual 2015-2016	Original 2016-2017	Revised 2016-2017	Preliminary 2017-2018	FY2017-FY2018	
					Increase (Decrease)	Percent Change
Local Sources:						
1100 - Property Taxes						
Basic	\$ 1,130,242	\$ 1,040,048	\$ 1,150,861	\$ 963,366	\$ (187,495)	-16%
Voted Local Levy	82,035	456,173	619,992	517,263	(102,729)	-17%
Board Local Levy	1,039,094	75,488	1,720,478	1,076,172	(644,306)	-37%
1500 - Earnings on Investments	67,115	50,000	119,524	110,000	(9,524)	-8%
1900 - Other Local	64,241	51,502	95,992	97,912	1,920	2%
Total Local Sources	\$ 2,382,727	\$ 1,673,211	\$ 3,706,847	\$ 2,764,713	\$ (942,134)	-25%
State Sources:						
Minimum School Program						
3010 - Regular School Programs - K-12	\$ 2,703,318	\$ 2,783,779	\$ 2,774,347	\$ 2,814,467	\$ 40,120	1%
3010 - Local Charter Replacement	(6,603)	(6,603)	(5,959)	(6,000)	(41)	1%
3010 - On-Line Offset	(490)	(354)	-	-	-	0%
3015 - Necessarily Existent Small Schools	2,420,086	2,527,618	2,472,021	2,570,623	98,601	4%
3020 - Professional Staff	519,867	538,236	508,399	521,842	13,443	3%
3025 - Administrative Costs	247,360	254,720	254,720	264,880	10,160	4%
3115 - Pre-School*	-	37,444	37,444	58,406	20,962	56%
3100 - Special Education	413,169	421,917	427,293	438,563	11,270	3%
3155 - Career and Technology Education	489,567	512,015	503,840	523,534	19,694	4%
3230 - Class Size Reduction	174,669	176,455	176,201	184,373	8,172	5%
Less Basic Levy	(1,092,585)	(1,040,048)	(1,150,861)	(963,366)	187,495	(16%)
Total Basic School Program	\$ 5,868,358	\$ 6,205,179	\$ 5,997,444	\$ 6,407,322	\$ 409,877	7%
Other State						
3213 - Concurrent Enrollment	\$ 48,696	\$ 48,696	\$ 36,341	\$ 36,341	\$ -	0%
3215 - Enhancement for At-Risk Students	87,407	92,533	92,578	41,302	(51,276)	(55%)
3260 - Adult Education*	-	67,565	67,562	75,887	8,325	12%
3410 - Flexible Allocation WPU Distribution	63,854	21,027	20,719	20,264	(455)	(2%)
3415 - Pupil Transportation	186,757	171,610	193,463	156,866	(36,598)	(19%)
3471 - Transportation Guarantee	75,588	-	-	-	-	0%
3520 - School LAND Trust	160,748	160,748	171,925	222,937	51,012	30%
3555 - Voted Local Levy	303,886	274,736	133,359	134,896	1,537	1%
3560 - Board Local Levy	23,732	-	50,746	50,746	-	0%
3613 - Corrections Education*	-	-	17,585	24,649	7,064	40%
3640 - Early Intervention	39,256	39,672	39,672	39,000	(672)	(2%)
3655 - Digital Teaching and Learning	-	-	46,034	34,357	(11,677)	(25%)
3799 - UPASS	12,716	12,716	12,671	12,671	-	0%
3805 - Reading Achievement	54,021	52,937	51,338	54,578	3,240	6%
3851 - Classroom Supplies and Materials	11,943	11,901	11,518	9,558	(1,960)	(17%)
3875 - Educator Salary Adjustment	321,115	321,115	318,035	318,035	-	0%
3882 - Beverly Taylor Sorenson Arts	53,086	81,700	81,600	81,000	(600)	(1%)
3900 - Other State Revenue	111,954	17,135	62,386	63,694	1,308	2%
Total Other State	\$ 1,554,759	\$ 1,374,091	\$ 1,407,533	\$ 1,376,780	\$ (30,753)	(2%)
Total State Support	\$ 7,423,117	\$ 7,579,270	\$ 7,404,978	\$ 7,784,102	\$ 379,124	5.1%

Garfield County School District

The General Fund Revenues, continued

Current as of: June 15, 2017

	<i>Actual</i>	<i>Original</i>	<i>Revised</i>	<i>Preliminary</i>	<i>Actual</i>	
	<i>2015-2016</i>	<i>2016-2017</i>	<i>2016-2017</i>	<i>2017-2018</i>	<i>Increase (Decrease)</i>	<i>Percent Change</i>
Federal Sources:						
4522 - IDEA Pre-School*	\$ -	\$ 7,500	\$ 15,634	\$ 10,000	\$ (5,634)	(36%)
4524 - IDEA Special Education	193,565	193,565	193,565	193,565	-	0%
4531 - Medicaid	23,999	14,976	15,361	15,361	-	0%
4538 - Title II Perkins Formula	10,567	10,566	-	-	-	0%
4699 - UPSTART*	-	25,000	25,000	25,000	-	0%
4801 - Title I	121,615	117,774	121,144	109,030	(12,114)	(10%)
4810 - Forest, Secure Rural Schools	543,217	-	37,351	-	(37,351)	(100%)
4860 - Title II Teacher Quality	27,348	37,447	38,248	38,000	(248)	(1%)
4880 - Title III A English Acquisition	4,197	3,397	4,313	4,313	-	0%
Total Federal Sources	\$ 924,508	\$ 410,225	\$ 450,616	\$ 395,268	\$ (55,347)	-12%
Total Revenues	\$ 10,730,352	\$ 9,662,706	\$ 11,562,440	\$ 10,944,083	\$ (618,358)	(5%)

*FY2016 in Fund 23.

Garfield County School District

The General Fund Expenditures

Current as of: June 15, 2017

	Actual 2015-2016	Original 2016-2017	Revised 2016-2017	Preliminary 2017-2018	FY2017-FY2018	
					Increase (Decrease)	Percent Change
Instruction (1000):						
Salaries:						
131 - Teachers - Certificated*	\$ 2,971,191	\$ 3,276,124	\$ 3,114,046	\$ 3,204,353	90,307	3%
132 - Substitute Teachers*	47,052	51,312	49,485	50,525	1,039	2%
134 - Teachers - Other	53,728	46,225	57,697	59,370	1,673	3%
161 - Paraprofessionals*	413,481	427,298	459,538	468,729	9,191	2%
199 - Other, including Coaches*	25,257	69,813	90,402	91,865	1,463	2%
Total Salaries	\$ 3,510,709	\$ 3,870,772	\$ 3,771,168	\$ 3,874,841	\$ 103,673	3%
Employee Benefits:						
210 - State Retirement*	706,785	767,696	772,802	794,939	22,137	3%
220 - FICA*	265,867	300,004	288,494	296,425	7,931	3%
240 - Health Insurance*	674,104	846,304	806,119	813,709	7,590	1%
200 - Other Insurance*	39,826	46,410	41,364	42,233	869	2%
Total Employee Benefits	\$ 1,686,582	\$ 1,960,414	\$ 1,908,779	\$ 1,947,306	\$ 38,527	2%
Purchased Services:						
300 - Purchased Services*	99,401	127,593	75,635	77,371	1,736	2%
500 - Other Purchased Services	38,457	41,747	43,311	44,019	708	2%
Total Purchased Services	\$ 137,858	\$ 169,340	\$ 118,946	\$ 121,390	\$ 2,444	2%
600 - Supplies*	140,794	136,087	138,262	141,719	3,457	2%
640 - Texts, & On-Line Subscriptions	139,087	139,887	36,344	37,162	819	2%
670 - Software	7,483	12,345	16,316	16,724	408	2%
700 - Equipment & Tech Equipment	44,819	63,210	94,301	96,971	2,670	3%
800 - Interest, Dues & Fees	8,655	11,307	6,632	6,765	133	2%
Total Supplies and Equipment	340,838	362,836	291,855	299,340	7,486	3%
Total Instruction	\$ 5,675,988	\$ 6,363,362	\$ 6,090,748	\$ 6,242,877	\$ 152,129	3%
Student Services (2100):						
142 - Guidance Personnel	\$ 88,945	\$ 104,107	\$ 103,083	\$ 106,072	2,989	3%
143 - Health Services Personnel	62,163	55,697	67,366	69,320	1,954	3%
Total Salaries	\$ 151,108	\$ 159,804	\$ 170,449	\$ 175,392	\$ 4,943	3%
200 - Employee/Retirement Benefits	76,414	86,034	87,543	89,773	2,230	3%
300 - Purchased Services	19,218	25,075	24,415	24,903	488	2%
500 - Travel	2,315	2,531	2,000	2,100	100	5%
600 - Supplies	1,720	-	4,328	4,415	87	2%
700 - Driver's Ed Vehicle	20,930	22,000	25,910	26,100	190	1%
Total Student Services	\$ 271,705	\$ 295,444	\$ 314,645	\$ 322,683	\$ 8,038	3%

Garfield County School District

The General Fund Expenditures

Current as of: June 15, 2017

	Actual 2015-2016	Original 2016-2017	Revised 2016-2017	Preliminary 2017-2018	FY2017-FY2018	
					Increase (Decrease)	Percent Change
Staff Services (2200):						
Salaries:						
100 - Salaries and Stipends	\$ 37,698	\$ 41,815	\$ 44,472	\$ 50,361	\$ 5,889	13%
200 - Employee Benefits	4,572	4,187	5,326	5,540	214	4%
300 - Purchased Services	5,219	73,728	8,611	8,783	172	2%
500 - Travel	436	717	2,964	3,029	65	2%
600 - Supplies	1,018	1,184	2,193	2,204	11	1%
640 - Library Books & Periodicals	9,199	9,750	10,755	10,970	215	2%
Total Instructional Staff Services	\$ 58,142	\$ 131,381	\$ 74,321	\$ 80,888	\$ 6,567	9%
District Administration (2300):						
Salaries:						
110 - Board and Administration	\$ 131,425	\$ 110,000	\$ 125,650	\$ 125,800	\$ 150	0%
200 - Employee Benefits	114,497	119,600	121,936	121,978	42	0%
300 - Purchased Services	35,723	35,840	32,333	34,000	1,667	5%
400 - Equipment Rental	1,299	666	1,000	1,300	300	30%
500 - Other Purchased Services	29,989	32,870	33,809	34,485	676	2%
600 - Supplies and Materials	2,275	3,219	2,652	2,705	53	2%
800 - Other	5,427	5,120	6,000	6,250	250	4%
Total District Administration	\$ 320,635	\$ 307,315	\$ 323,379	\$ 326,517	\$ 3,138	1%
School Administration (2400):						
Salaries:						
121 - Principals	\$ 394,569	\$ 370,197	\$ 368,317	\$ 375,876	\$ 7,558	2%
152 - Secretaries	154,595	225,866	192,125	201,017	8,891	5%
Total Salaries	\$ 549,164	\$ 596,063	\$ 560,443	\$ 576,892	\$ 16,450	3%
200 - Employee Benefits	353,959	415,605	361,913	372,672	10,759	3%
500 - Other Purchased Services	4,494	6,824	8,286	8,452	166	2%
600 - Supplies & Materials	1,811	2,047	3,760	3,841	80	2%
800 - Other	-	3,174	4,507	4,597	90	2%
Total School Administration	\$ 909,428	\$ 1,023,713	\$ 938,909	\$ 966,454	\$ 27,545	3%
Business Services (2500):						
100 - Employee Salaries	\$ 274,142	\$ 280,371	\$ 279,540	\$ 298,819	\$ 19,279	7%
200 - Employee Benefits	229,057	197,906	247,136	262,961	15,825	6%
300 - Purchased Services	10,559	8,984	7,200	13,839	6,639	92%
500 - Other Purchased Services	10,222	6,079	9,093	9,275	182	2%
600 - Supplies and Materials	25,622	21,388	49,206	50,190	984	2%
800 - Other	12,760	3,124	44,217	45,145	929	2%
Total Business Services	\$ 562,362	\$ 517,852	\$ 636,392	\$ 680,229	\$ 43,837	7%

Garfield County School District

The General Fund Expenditures

Current as of: June 15, 2017

	Actual 2015-2016	Original 2016-2017	Revised 2016-2017	Preliminary 2017-2018	FY2017-FY2018	
					Increase (Decrease)	Percent Change
Operation & Maint. of Facilities (2600):						
180 - Custodial/Maintenance	\$ 350,134	\$ 353,265	\$ 379,571	\$ 360,762	\$ (18,809)	(5%)
200 - Employee Benefits	201,967	214,970	229,065	212,202	(16,863)	(7%)
400 - Purchased Property Services	85,057	89,817	102,949	105,325	2,377	2%
500 - Other Purchased Services	83,791	103,005	98,867	100,632	1,765	2%
600 - Supplies	61,486	56,596	86,246	93,729	7,484	9%
622 - Electricity	168,669	172,633	196,967	201,498	4,530	2%
621 - 624 Heating Fuel	116,094	118,416	115,897	121,570	5,674	5%
Total Operation & Maintenance	\$ 1,067,198	\$ 1,108,702	\$ 1,209,562	\$ 1,195,719	\$ (13,843)	(1%)
Student Transportation (2700):						
Salaries:						
100 - Employee Salaries	\$ 142,252	\$ 145,367	\$ 169,540	\$ 172,931	\$ 3,391	2%
200 - Employee Benefits	24,990	28,767	33,243	33,908	665	2%
300 - Purchased Services	1,445	1,536	2,032	2,087	55	3%
400 - Purchased Property Services	12,396	14,336	12,684	12,963	279	2%
500 - Other Purchased Services	15,522	12,923	20,333	20,740	407	2%
626 - Motor Fuel	36,404	31,821	37,886	38,758	871	2%
600 - Other Supplies	28,796	32,711	26,400	28,125	1,725	7%
732 - Bus Purchase	133,206	136,403	-	100,000	100,000	0%
Total Student Transportation	\$ 395,011	\$ 403,864	\$ 302,118	\$ 409,511	\$ 107,393	36%
Total Expenditures	\$ 9,260,469	\$ 10,151,633	\$ 9,890,075	\$ 10,224,879	\$ 334,804	3%

*Part of the expenditure shown in FY17 was in Fund 23 in FY16.

Fund 10 Expenditures

Salaries*	\$ 5,146,632	\$ 5,557,457	\$ 5,500,833	\$ 5,635,799	\$ 134,966	2.5%
Employee Benefits*	2,692,038	3,027,483	2,994,942	3,046,340	51,398	1.7%
Purchased Services*	171,565	272,756	150,226	160,983	10,757	7.2%
Purchased Property Services	98,752	104,819	116,632	119,588	2,956	2.5%
Other Purchased Services	185,226	206,696	218,663	222,731	4,069	1.9%
Supplies*	740,458	738,084	727,212	753,609	26,398	3.6%
Equipment	198,955	221,613	120,211	223,071	102,860	85.6%
Other	26,842	22,725	61,356	62,757	1,401	2.3%
Total Fund 10 Expenditures	\$ 9,260,469	\$ 10,151,633	\$ 9,890,075	\$ 10,224,879	\$ 334,804	3.4%

Garfield County School District

Student Activity Fund Revenues

Current as of: June 15, 2017

	Actual 2015-2016	Original 2016-2017	Revised 2016-2017	Preliminary 2017-2018	FY2017-FY2018 Increase (Decrease)	Percent Change
Local Sources:						
1500 - Interest	\$ -	\$ 721	\$ 264	\$ 250	\$ (14)	-5%
1700 - Student Activities	369,377	467,521	375,445	383,329	7,884	2%
1900 - Other Local	55,996	-	56,000	57,176	1,176	2%
Total Local Sources	\$ 425,373	\$ 468,242	\$ 431,709	\$ 440,755	\$ 9,046	2%

Expenditures

	Actual 2015-2016	Original 2016-2017	Revised 2016-2017	Preliminary 2017-2018	FY2017-FY2018 Increase (Decrease)	Percent Change
Non-Instructional Services						
100 - Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	----
200 - Employee Benefits	-	-	-	-	-	----
300 - Purchased Services	30,568	35,455	31,500	32,000	500	2%
400 - Purchased Property Services	-	-	-	-	-	----
500 - Other Purchased Services	-	-	-	-	-	----
600 - Supplies	271,047	312,977	280,006	285,000	4,994	2%
700 - Equipment	4,360	0	5,000	5,200	200	4%
800 - Other	148,975	147,391	160,000	163,200	3,200	2%
Total Expenditures	\$ 454,950	\$ 495,823	\$ 476,506	\$ 485,400	\$ 8,894	2%

Excess (Deficiency) for Year	\$ (29,577)	\$ (27,581)	\$ (44,797)	\$ (44,645)
Fund Balances - Beginning of Year	242,158	217,024	212,581	167,784
Fund Balances - End of Year	<u>\$ 212,581</u>	<u>\$ 189,443</u>	<u>\$ 167,784</u>	<u>\$ 123,139</u>

Summary of Fund Balances - End of Year:

Committed to Students:	<u>\$ 212,581</u>	<u>\$ 189,443</u>	<u>\$ 167,784</u>	<u>\$ 123,139</u>
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Garfield County School District

Non K-12 Programs Fund Revenues

Current as of: June 15, 2017

	Actual 2015-2016	Original 2016-2017	Revised 2016-2017	Preliminary 2017-2018	FY2017-FY2018 Increase (Decrease)	Percent Change
Local Sources:						
1300 - Tuition	\$ 18,035	\$ -	\$ -	\$ -	\$ -	0%
1500 - Earnings on Investments	-	-	-	-	-	0%
Total Local Sources	18,035	-	-	-	-	0%
State Sources:						
3115 - Pre-School	68,179	-	-	-	-	0%
3260 - Adult Education	79,733	-	-	-	-	0%
3613 - Corrections Education	34,589	-	-	-	-	0%
Total State Sources	182,501	-	-	-	-	0%
Federal Sources:						
4522 - IDEA Pre-School	7,835	-	-	-	-	0%
4583 - Adult Basic Education	0	-	-	-	-	0%
4699 - UPSTART	25,000	-	-	-	-	0%
Total Federal Sources	32,835	-	-	-	-	0%
Total Revenues	\$ 233,371	\$ -	\$ -	\$ -	\$ -	0%

Expenditures

	Actual 2015-2016	Original 2016-2017	Revised 2016-2017	Preliminary 2017-2018	FY2017-FY2018 Increase (Decrease)	Percent Change
Instructional Services						
100 - Salaries	\$ 226,539	\$ -	\$ -	\$ -	\$ -	0%
200 - Employee Benefits	73,381	-	-	-	-	0%
300 - Purchased Services	46,344	-	-	-	-	0%
400 - Purchased Property Services	-	-	-	-	-	0%
500 - Other Purchased Services	-	-	-	-	-	0%
600 - Supplies	10,694	-	-	-	-	0%
700 - Equipment	1,599	-	-	-	-	0%
800 - Miscellaneous	-	-	-	-	-	0%
Total Expenditures	\$ 358,557	\$ -	\$ -	\$ -	\$ -	0%
Excess (Deficiency) for Year	\$ (125,186)	\$ -	\$ -	\$ -		
Other Financing Sources (Uses):						
Transfer Out to General Fund	(772,243)	-	-	-		
Fund Balances - Beginning of Year	897,429	-	-	-		
Fund Balances - End of Year	\$ -	\$ -	\$ -	\$ -		
Summary of Fund Balances - End of Year:						
Committed to Non K-12 Programs:	\$ -	\$ -	\$ -	\$ -		

Note: Fund 23 was closed at FY16 year end. All balances were moved to the General Fund, Fund 10.

Garfield County School District

Capital Projects Fund Revenues

Current as of: June 15, 2017

	<i>Actual 2015-2016</i>	<i>Original 2016-2017</i>	<i>Revised 2016-2017</i>	<i>Preliminary 2017-2018</i>	<i>FY2017-FY2018 Increase (Decrease)</i>	<i>Percent Change</i>
Local Sources:						
1100 - Property Taxes						
Capital Outlay	\$ 1,953,183	\$ 1,787,352	\$ 383,621	\$ 682,642	\$ 299,021	78%
1500 - Earnings on Investments	21,517	15,177	52,713	45,000	(7,713)	-15%
Total Local Sources	1,974,700	1,802,529	436,334	727,642	291,308	67%
State Sources:						
3700 Capital Program	50,000	112,669	100,000	100,000	-	0%
Total State Sources	50,000	112,669	100,000	100,000	-	0%
Federal Sources:						
4380 ETI E-Rate	-	-	19,329	11,477	(7,852)	(41%)
Total Federal Sources	-	-	19,329	11,477	(7,852)	(41%)
Total Revenues	\$ 2,024,700	\$ 1,915,198	\$ 555,663	\$ 839,119	\$ 283,456	51%

Expenditures

	<i>Actual 2015-2016</i>	<i>Original 2016-2017</i>	<i>Revised 2016-2017</i>	<i>Preliminary 2017-2018</i>	<i>FY2017-FY2018 Increase (Decrease)</i>	<i>Percent Change</i>
Capital Outlay:						
430-450 - Construction Services	\$ 562,581	\$ 850,000	\$ 473,482	\$ 900,000	\$ 426,518	90%
- Construction New Elementary	0	1,162,000	34,000	1,500,000	1,466,000	4312%
670 - Software	19,523	15,000	18,215	18,579	364	2%
730 - Equipment	54,136	58,500	46,236	78,161	31,925	69%
734 - Tech and Security Equipment	194,483	140,000	96,232	98,156	1,925	2%
735 - Non-Bus Vehicles	0	120,000	95,135	-	(95,135)	(100%)
Debt Service						
810-830 - Interest and Fees	9,888	11,402	11,401	10,904	(497)	(4%)
840 - Principal	18,112	16,600	16,599	17,097	498	3%
Total Expenditures	\$ 858,723	\$ 2,373,502	\$ 791,299	\$ 2,622,897	\$ 1,831,598	231%

Excess (Deficiency) for Year \$ 1,165,977 \$ (458,304) \$ (235,636) \$ (1,783,778)

Fund Balances - Beginning of Year 3,102,778 4,108,142 4,268,755 4,033,119

Fund Balances - End of Year \$ 4,268,755 \$ 3,649,838 \$ 4,033,119 \$ 2,249,341

Summary of Fund Balances - End of Year:

Restricted for:

Capital Projects	\$ 3,106,755	\$ 1,311,838	\$ 1,122,897	\$ 800,000
Elementary School Construction	1,162,000	2,338,000	2,910,222	1,449,341
Total Fund Balances	<u>\$ 4,268,755</u>	<u>\$ 3,649,838</u>	<u>\$ 4,033,119</u>	<u>\$ 2,249,341</u>

Garfield County School District

Child Nutrition Program Revenues

Current as of: June 15, 2017

	Actual 2015-2016	Original 2016-2017	Revised 2016-2017	Preliminary 2017-2018	FY2017-FY2018 Increase (Decrease)	Percent Change
Local Sources:						
1610 - Sales to Pupils	\$ 66,144	\$ 73,500	\$ 66,825	\$ 66,825	\$ -	0%
1620 - Sales to Adults	3,824	3,950	3,111	3,111	-	0%
1690 - Other Local	2,035	450	1,000	1,200	200	20%
Total Local Sources	72,003	77,900	70,935	71,135	200	0%
State Sources:						
3770 - Liquor Tax	51,936	52,720	50,879	51,388	509	1%
Total State Sources	51,936	52,720	50,879	51,388	509	1%
Federal Sources:						
4560 - Equipment Grant	-	-	5,000	-	(5,000)	(100%)
4571 - Lunch Reimbursement	134,596	137,000	142,428	145,000	2,572	2%
4574 - Breakfast Reimbursement	26,232	26,286	30,025	31,000	975	3%
4970 - Donated Commodities	23,649	24,000	33,454	30,000	(3,454)	(10%)
Total Federal Sources	184,477	187,286	210,906	206,000	(4,906)	(2%)
Total Revenues	\$ 308,416	\$ 317,906	\$ 332,720	\$ 328,523	\$ (4,197)	(1%)

Expenditures

	Actual 2015-2016	Original 2016-2017	Revised 2016-2017	Preliminary 2017-2018	FY2017-FY2018 Increase (Decrease)	Percent Change
Food Services:						
100 - Salaries	\$ 156,016	\$ 141,081	\$ 129,637	\$ 135,202	\$ 5,565	4%
200 - Employee Benefits	36,228	39,322	25,173	25,831	658	3%
300 - Purchased Professional Services	-	-	1,525	1,700	175	11%
400 - Purchased Property Services	2,232	3,482	700	2,000	1,300	186%
500 - Other Purchased Services	2,070	2,687	600	750	150	25%
600 - Supplies	1,041	1,024	1,600	1,635	35	2%
630 - Food	174,718	164,050	182,841	186,863	4,022	2%
700 - Equipment	2,238	2,000	8,300	3,100	(5,200)	-63%
Total Expenditures	\$ 374,543	\$ 353,646	\$ 350,376	\$ 357,082	\$ 6,706	2%
Excess (Deficiency) for Year	\$ (66,127)	\$ (35,740)	\$ (17,656)	\$ (28,559)		
Transfer In From General Fund	\$ 29,504	\$ 29,550	\$ 17,656	\$ 28,559		
Fund Balances - Beginning of Year	36,623	6,190	-	-		
Fund Balances - End of Year	\$0	\$0	\$0	\$0		
Summary of Fund Balances - End of Year:						
Restricted for:						
Inventory	\$ 4,808	\$ -	\$ 5,000	\$ 5,000		
Food Service	(4,808)	-	(5,000)	(5,000)		
Total Fund Balances	\$ -	\$ -	\$ -	\$ -		

Garfield County School District

Skills Certification Revenues

Current as of: June 15, 2017

	<u>Actual 2015-2016</u>	<u>Original 2016-2017</u>	<u>Revised 2016-2017</u>	<u>Preliminary 2017-2018</u>	<u>FY2017-FY2018 Increase (Decrease)</u>	<u>Percent Change</u>
Local Sources:						
5699 - Skills Certification	\$ 231,677	\$ 231,677	\$ 207,796	\$ 207,796	\$ -	0%
Total Local Sources	231,677	231,677	207,796	207,796	-	0%
State Sources:						
5699 - Skills Certification	326,190	326,190	312,690	315,440	2,750	1%
Total State Sources	326,190	326,190	312,690	315,440	2,750	1%
Total Revenues	\$ 557,867	\$ 557,867	\$ 520,486	\$ 523,236	\$2,750	1%

Expenditures

	<u>Actual 2015-2016</u>	<u>Original 2016-2017</u>	<u>Revised 2016-2017</u>	<u>Preliminary 2017-2018</u>	<u>FY2017-FY2018 Increase (Decrease)</u>	<u>Percent Change</u>
Skills Certification						
300 - Purchased Professional Services	\$ 542,114	\$ 540,000	\$ 518,546	\$ 518,546	\$ -	0%
500 - Other Purchased Services	69	4,500	-	-	-	0%
600 - Supplies	-	200	-	-	-	0%
800 - Indirect Costs	14,190	14,190	4,690	4,690	-	0%
Total Expenditures	\$ 556,373	\$ 558,890	\$ 523,236	\$ 523,236	\$ -	0%
Excess (Deficiency) for Year	\$ 1,494	\$ (1,023)	\$ (2,750)	\$ -		
Fund Balances - Beginning of Year	1,256	1,256	2,750	-		
Fund Balances - End of Year	\$ 2,750	\$ 233	\$ -	\$ -		

Note: The Garfield School District serves as the fiscal agent for this State program.

FY2017 Revised and FY2018 Proposed Budgets

Patty Murphy, Business Administrator
Garfield County School District
June 15, 2017

Garfield County School District

How many?
How much?
How about
that??!!



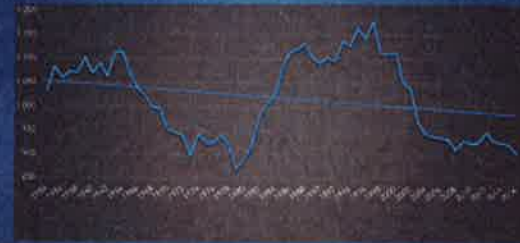
Courtesy of John Smith

Enrollment

- ▶ 10-1-16 Actual 904
- ▶ 10-1-17 Projected 894
- ▶ 1.1% Decrease

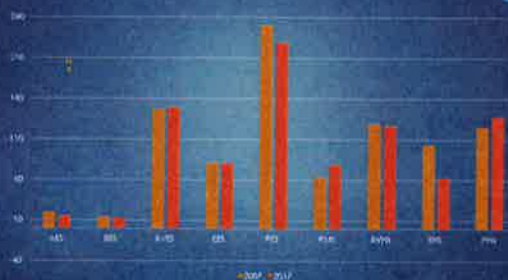


1954-2016 Garfield County School District October 1 Enrollment

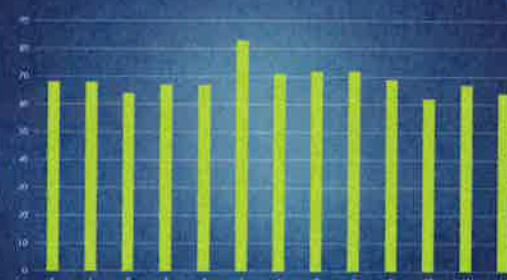


Source: Idaho State Board of Education. Note: The 1954 figure may be somewhat misleading due to

2007 and 2017p Enrollment, by School



2017p Enrollment by Grade





FY18 Increased Staff Costs

▶ COLA	\$ 73,000
▶ Steps	\$ 30,962
▶ Lanes	\$ 35,636
▶ Other	\$ 43,138
▶ TOTAL	\$182,736

FY18 Inflation

- ▶ 2.1% Consumer Prices
- ▶ 2.3-6.7% Energy Prices

Sources: Governor's Office of Management and Budget, February 17, 2017; and the U.S. Department of Energy, <http://www.eia.gov/outlooks/med/>

FY18 Teacher Average Compensation

Salary	\$ 47,215
Benefits	<u>28,430</u>
Total Compensation	<u>\$75,645</u>

FY2018 Health Insurance Premiums paid entirely by district

\$19,920 Family
\$13,596 Dual
\$ 6,288 Single

New next year!

Health Savings Account



Year 2 of Voted Local Tax Cut



Tax Collections

FY17: Certified Tax Rate

\$3.8 million

FY18: Certified Tax Rate

\$3.8 million

Fund 10

Fund Balance

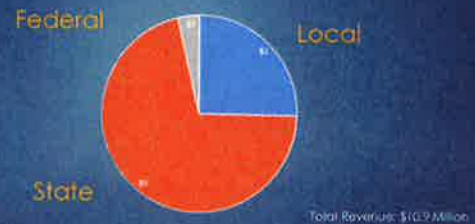
FY17: Certified Tax Rate

\$3.8 million

FY18: Certified Tax Rate

\$3.8 million

FY18 General Fund Revenue Sources in millions



FY18 General Fund Expenditures in millions



Note: Salaries and benefits comprise 84.8% of expenditures

Fund 10 Fund Balances



School Meal Prices Changes

- ▶ \$2.00 - 2.10 Elementary Lunch
- ▶ \$2.20 - 2.30 Secondary Lunch
- ▶ \$1.40 - 1.50 Secondary Breakfast



FY18 BVES Construction



\$1.5 million

FY18 Projects

EES Playground	\$ 50,000
BVHS Wrestling Room	\$150,000
PHS Locker Room	\$350,000
PHS Exterior	\$100,000
All HS Track Repairs	\$ 50,000

FY18 Equipment

Lawn Mower	\$ 20,000
Copy Machine	\$ 8,000
Washer/Dryer	\$ 2,000

FY17 Technology

- *Student Chromebooks
- *PreK iPads
- *Classroom Upgrades
- *Improved Student Access LTE

Improved Student Access



FY18 Technology

- *Hardware replacement for students and staff
- *Other hardware and software maintenance

Kids and Kindles



For further information, please
contact Patty Murphy at
435-676-1302, or
patty.murphy@garfk12.org



For your information:

On June 15, 2017, the Garfield County School District Board of Education approved the attached FY17 Revised Budget, and the FY18 Proposed Budget. The Board also voted to go through the Truth-in-Taxation process to consider increasing the Capital and Board Local tax levies to generate an additional \$200,000 for the coming school year.

The effect on a resident home valued at \$150,000 would be approximately \$29 per year. The effect on a business valued at \$150,000 would be approximately \$52 per year.

The Truth-in-Taxation Hearing will be held on August 17, 2017 at 6:00PM at the Escalante High School Music Room, located at 800 East Highway 12, Escalante, Utah.

For further information, please contact Business Administrator Patty Murphy at patmurphy@garfield.k12.ut.us or 435-676-1302.

Garfield County School District FY18 Preliminary Certified Tax Rates
Scenario II: Certified Tax Rate plus \$207,000

	FY17			FY18			FY18		
	Certified Tax Rates			Requested Revenue			Truth-in-Taxation		
	Tax Rate	Tax Yield		Tax Rate	Tax Yield		Tax Rate	Tax Yield	
Basic (State Mandated)	0.001675	\$ 982,514		0.001568	\$ 939,237		0.001568	\$ 939,237	
Charter (State Mandated)	NA	NA		0.000008	4,792		0.000008	5,063	
Voted Local	0.000899	527,331		0.000898	537,905		0.000898	537,905	
Board Local	0.002500	1,466,439		0.002490	1,491,518		0.002492	1,492,716	
Capital	0.000557	326,723		0.000556	333,046		0.000900	539,103	
TOTAL	0.005631	\$ 3,303,007		0.005520	\$ 3,306,498		0.005866	\$ 3,514,024	
As. Valuation / Collection Rate	\$622,091,548	94.29%	\$	\$ 641,077,001	94.15%	\$	\$ 641,077,001	92.00%	

FY18 Preliminary Certified Tax Rates as of 6-22-2017. Source: Utah State Tax Commission
FY18 Assessed Valuation provided by the Garfield County Assessor's Office.

FY18			FY18		
Change From Certified Tax Rates			Change From Certified Tax Rates		
Tax Rate	Tax Yield	Percent	Tax Rate	Tax Yield	Percent
-	\$ -	0.0%	-	-	0.0%
-	271	5.7%	-	271	5.7%
-	-	0.0%	-	-	0.0%
0.000002	1,198	0.1%	0.000002	1,198	0.1%
0.000344	206,057	61.9%	0.000344	206,057	61.9%
0.000346	\$ 207,526	6.3%	0.000346	\$ 207,526	6.3%
Residence: \$	28.55		Residence: \$	28.55	
Business: \$	51.90		Business: \$	51.90	

NOTICE OF PROPOSED TAX INCREASE Garfield County School District

The Garfield County School District is proposing to increase its property tax revenue.

- The Garfield County School District tax on a \$150,000 residence would increase from \$455.40 to \$483.95, which is \$28.55 per year.

- The Garfield County School District tax on a \$150,000 business would increase from \$828.00 to \$879.90, which is \$51.90 per year.

- If the proposed budget is approved, Garfield County School District would increase its property tax budgeted revenue by 4.27% above last year's property tax budgeted revenue excluding new growth.

All concerned citizens are invited to a public hearing on the tax increase.

PUBLIC HEARING

Date/Time: 8/17/2017 6:00 pm

Location: Escalante High School Music Room
800 East Highway 12
Escalante

To obtain more information regarding the tax increase, citizens may contact Garfield County School District at 435-676-1302.