

REVENUE CLASSIFICATIONS

See pages 50-55 for selected definitions

1000 REVENUE FROM LOCAL SOURCES

1100 PROPERTY TAXES

- 1110 Basic Rate (General Fund)
- 1111 Tax Sales and Redemptions–Basic
- 1112 Voted Leeway
- 1113 Tax Sales and Redemptions–Voted
- 1114 Board Leeway–Class Size
- 1115 Tax Sales and Redemptions–Class Size
- 1116 Board Leeway–Reading
- 1117 Tax Sales and Redemptions–Bd. Reading
- 1118 P. L. 81-874 Increment
- 1119 Tax Sales and Redemptions–874
- 1120 Transportation
- 1121 Tax Sales and Redemptions–Transportation
- 1122 Tort Liability
- 1123 Tax Sales and Redemptions–Tort
- 1124 Capital Outlay Foundation
- 1125 Tax Sales and Redemptions–Foundation
- 1126 Capital Outlay (Ten Percent of Basic)
- 1127 Tax Sales and Redemptions–10% Basic
- 1129 Tax Sales and Redemptions–Debt
- 1130 Voted Capital
- 1128 Debt Service
- 1131 Tax Sales and Redemptions–Voted Capital
- 1132 Recreation

REVENUE
CLASSIFICATIONS

FY 10

- 1133 Tax Sales and Redemptions--Recreation
- 1134 Judgment Recovery
- 1135 Tax Sales and Redemptions
- 1136 Tax Refunds
- 1154 FEE-IN-LIEU OF TAXES (FILT)
 - 1160 FILT--Basic Rate
 - 1162 FILT--Voted Leeway
 - 1164 FILT--Board Leeway
 - 1168 FILT--P.L. 81-874 Increment
 - 1170 FILT--Transportation
 - 1172 FILT--Tort Liability
 - 1174 FILT--Capital Outlay
 - 1176 FILT--Capital Outlay-Ten Percent of Basic
 - 1178 FILT--Debt Service
 - 1180 FILT--Voted Capital
 - 1182 FILT--Recreation
 - 1184 FILT--Judgment Recovery
 - 1190 Other Taxes
 - 1199 Penalties on Taxes

1200 REVENUE FROM LOCAL GOVERNMENTAL UNITS OTHER THAN LEAs

1300 TUITIONS

- 1310 Tuition From Pupils or Parents
- 1320 Tuition From Other LEAs¹ Within the State
- 1330 Tuition From Other LEAs¹ Outside the State
- 1340 Tuition From Private Sources

1400 TRANSPORTATION FEES

- 1410 Transportation Fees From Pupils or Parents

1420 Transportation Fees From Other LEAs¹ Within the State

1430 Transportation Fees From Other LEAs¹ Outside the State

1440 Transportation Fees From Private Sources

1500 EARNINGS ON INVESTMENTS

1510 Interest on Investments

1540 Earnings on Investment Property

1600 FOOD SERVICES

1610 Sales to Students

1620 Sales to Adults

1690 Other Local Revenue

1700 STUDENT ACTIVITIES (CO-CURRICULAR & EXTRA-CURRICULAR ACTIVITIES)

1710 Admissions

1720 Bookstore Sales

1730 Student Organization Membership

1740 Fees

1750 School Vending & Stores (Gross Sales)

1790 Other Student Activity

1800 REVENUE FROM COMMUNITY SERVICES ACTIVITIES

1900 OTHER REVENUE FROM LOCAL SOURCES

1910 Rentals

1920 Contributions and Donations From Private Sources

1930 Gain or Loss on Sale of Capital Assets (Proprietary & Fiduciary Fund)

1940 Textbooks (Sales and Rentals)

1950 Misc. Revenue from Other School Districts

1960 Misc. Revenue from Other Local Governments

1970 Operating Revenues (Proprietary Fund)

1980 Refund of Prior Years Expenditures

REVENUE
CLASSIFICATIONS

1990 Miscellaneous

FY 10

2000 REVENUE FROM INTERMEDIATE SOURCES

3000 REVENUE FROM STATE SOURCES (MINIMUM SCHOOL PROGRAM)

3005 REGULAR BASIC SCHOOL PROGRAMS

3010 Regular School Programs K-12

3015 Necessarily Existent Small Schools

3020 Professional Staff

3025 Administrative Costs

3100 SPECIAL EDUCATION

3105 Special Education -- Add-On

3110 Special Education -- Self-Contained

3115 Special Education -- Pre-School

3120 Extended Year Program -- Severely Disabled

3125 Special Education -- State Programs

3150 APPLIED TECHNOLOGY EDUCATION PROGRAMS

3155 Applied Technology -- Add-On

3160 Applied Technology -- Set-Aside

3200 OTHER STATE PROGRAMS

3209 Adult High School

3211 Gifted and Talented

3212 Advanced Placement

3213 Concurrent Enrollment

3215 At-Risk - Student Program

3218 At-Risk - Homeless and Minority

3219 At-Risk -- MESA

3220 At-Risk -- Gang Prevention

3221 At-Risk --Youth-In-Custody

3230 Class Size Reduction -- K-8

3235 Center for School of the Future

REVENUE
CLASSIFICATIONS

FY 10

- 3255 Quality Teaching Block Grant
- 3256 - 3259 Reserved for Numbers Assigned by Districts
- 3260 Local Discretionary Block Grant
- 3261 - 3269 Reserved for Numbers Assigned by Districts
- 3270 Interventions for Student Success Block Grant
- 3271 - 3299 Reserved for Numbers Assigned by Districts
- 3334 High Ability Students
- 3405 Social Security & Retirement
- 3415 Pupil Transportation
- 3423 Out-of-State Tuition
- 3435 Regional Service Centers
- 3466 Highly Impacted Schools
- 3467 Reading Improvement Scholarship Program
- 3468 School Nurses
- 3471 Guarantee on Transportation Levy
- 3472 Assessment and Accountability
- 3477 Math/Science - Beginning Teacher Recruitment
- 3510 Efficiency Improvement
- 3515 Pilot Programs
- 3520 School Land Trust Program
- 3521 Electronic High School
- 3522 Job Enhancement
- 3550 LEEWAY PROGRAM
 - 3555 Voted Leeway
 - 3560 Board Leeway
- 3600 PUBLIC EDUCATION CAPITAL OUTLAY
 - 3610 School Building Program
 - 3612 International Baccalaureate Program

REVENUE
CLASSIFICATIONS

FY 10

- 3613 State Corrections
- 3627 Charter Local Money
- 3630 School Building Supplemental
- 3635 Critical Languages
- 3636 ELL Family Literacy Centers
- 3637 Dual Immersion Program
- 3638 Performance Based Compensation
- 3650 Capital Outlay Foundation
- 3661 Enrollment Growth
- 3700 MISCELLANEOUS STATE REVENUES (THROUGH THE STATE, NON-MSP)
 - 3701 Grants from Private Sources
 - 3703 Core Assessment
 - 3704 Performance Assessment
 - 3705 ATC Service Regions
 - 3706 Substance Abuse Prevention
 - 3707 Strategic Planning
 - 3708 Gang Prevention
 - 3709 Driver Education -- Vehicles
 - 3710 Driver Education -- Behind-The-Wheel
 - 3713 Corrections Education
 - 3714 Fine Arts Education
 - 3715 Centennial High School
 - 3716 Federal Mineral Lease Act
 - 3717 State Non-MSP School Trust Lands
 - 3718 Staff Development - Non MSP
 - 3719 Charter School - Local Replacement
 - 3720 Arts Film/Video (12910)
 - 3721 English Language Learners - Collections
 - 3722 Charter Education Programs

REVENUE
CLASSIFICATIONS

FY 10

- 3724 Reading Scholarships
- 3725 CS ADM Funding
- 3726 CS One-Time ADM Funding
- 3730 SOAR/Nontraditional/Public Awareness
- 3750 Utah Education Network
- 3762 Instructional Technology
- 3765 Economic Education
- 3769 School Lunch Program (Appropriation)
- 3770 School Lunch Program (Liquor Control Tax)
- 3772 Fee on Fines
- 3780 SEA Discretionary Fund
- 3782 Technical Assistance -- Principals Academy
- 3792 Technology Administration
- 3795 UPASS Tutoring
- 3798 Development of Measurement Strategy
- 3799 Evaluation and Assessment - UPASS Administration
- 3800 SUPPLEMENTALS / OTHER BILLS
 - 3805 Reading Achievement Program
 - 3810 Library Books and Supplies
 - 3815 One Time Transportation
 - 3820 4-6 Math Initiative
 - 3851 Classroom Supplies and Materials
 - 3861 Math/Science - Teacher Enhancement
 - 3862 Charter School Administration
 - 3863 Charter School Parity
 - 3867 Charter School Local Replacement
 - 3868 Teachers Materials & Supplies
 - 3869 Retirement Supplemental

REVENUE
CLASSIFICATIONS

FY 10

3870 Competency-based Program (SB 154)

3875 Educator Bonuses

3877 Classified Bonuses

3878 Extended Year for Special Ed

3880 UBSCT Remediation

3881 USTAR

3882 BTS Arts

3885 Teacher Morale

3900 REVENUE FROM OTHER STATE AGENCIES

4000 REVENUE FROM FEDERAL SOURCES

4100 UNRESTRICTED REVENUE RECEIVED DIRECTLY FROM FEDERAL GOVERNMENT

4101 Impact Aid Program, (Title VII)

4190 Other Unrestricted Funds Direct From Federal Government

4200 UNRESTRICTED REVENUE RECEIVED FROM FEDERAL GOVERNMENT
THROUGH THE STATE

4300 RESTRICTED REVENUE RECEIVED DIRECTLY FROM FEDERAL GOVERNMENT

4301 Americans with Disabilities Act

4303 Project Assist

4304 Energy Conservation

4305 Social Services -- Preschool 0-2

4306 School Dropout Paradigm Shift

4311 Alcohol and Drug Abuse

4312 Bilingual Education

4320 Elementary/Secondary Education Programs

4326 ROTC

4330 Indian Education Programs

4340 Employment Programs

4360 Disabled Programs

4370 Desegregation Programs

4380 ETI E-rate

4390 Unique Restricted Revenue Received Directly From Federal Government

4500 RESTRICTED FEDERAL REVENUE RECEIVED THROUGH THE STATE

4516 Title I -- Even Start

4520 Federal Programs for the Disabled

4522 IDEA - B -- Pre-School Disabled (Sec 619)

4524 IDEA - B -- Disabled (PL 101-476)

4526 IDEA - D -- Personnel Training

4527 IDEA - C -- Deaf/Blind

4530 Federal Applied Technology Education Sources

CARL PERKINS TITLE II:

4531 Supplementary Grant

4536 Non-traditional Training

4537 Corrections Education

4538 Formula Allocation

4539 Assessment & Evaluation

4541 Career Guidance/Counseling/Placement

4546 Leadership & Development

CARL PERKINS TITLE III:

4551 Community-Based Organization

4552 Consumer Home Economics Education

4553 Tech Prep Education

4559 Other Federal Applied Technology Education Sources

4560 Federal Child Nutrition Programs

4571 National School Lunch Program

4572 National School Lunch Program -- Free and Reduced

4573 Federal Special Milk Reimbursement

4574 Federal School Breakfast Reimbursement

4575 Child and Adult Care Food Program

4576 Federal Cash in Lieu of Food Commodities

4577 Federal Summer Food Program

4578 NET (Nutrition Education Training)

4579 Other Child Nutrition Programs

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FY 10

- 4580 Federal Adult Education Programs
 - 4581 Prison/Institutionalized
 - 4582
 - 4583 Adult Basic Education
 - 4584 English Language/civics Education
 - 4585 GED - Workforce Services Grant

- 4600 Other Federal/State Restricted Sources
 - 4603 Service Learning
 - 4606 Migrant Education Consortium
 - 4608 Emergency Immigrant Education Act
 - 4609 School Renovation (IDEA & Technology Program)
 - 4610 Homeless Assistance
 - 4611 IDEA
 - 4612 Technology Program
 - 4613 Federal - Online Testing (Nola)
 - 4614 Mathematics and Science Partnership
 - 4615 Aids Education
 - 4620 Advanced Placement Program
 - 4625 Charter Schools Start-up
 - 4626 Dissemination Grant - Charter Schools
 - 4630 Refugee School Impact Grant
 - 4632 Refugee Resettlement
 - 4635 Utah Academy of Teachers/Teacher Quality Enhancement
 - 4640 Trust Lands Grand Staircase
 - 4661 ARRA Stabilization
 - 4662 ARRA ESEA
 - 4664 ARRA IDEA
 - 4699 Unique Local Federal/State Sources

- 4700 FEDERAL REVENUE RECEIVED THROUGH OTHER AGENCIES**

- 4800 FEDERAL NO CHILD LEFT BEHIND--(NCLB)**
 - 4801 Federal NCLB Title I A - LEA Grants
 - 4810 Federal Forest Revenue (in lieu of tax)

- 4811 Federal NCLB Title I B - Reading First
- 4820 Federal NCLB Title I B3 - Even Start Family Literacy
- 4830 Federal NCLB Title I C - Migrant Children
- 4840 Federal NCLB Title I D - Neglected & Delinquent (YIC)
- 4850 Federal NCLB Title I F - Comprehensive School Reform
- 4860 Federal NCLB Title II A - Teacher Quality
- 4870 Federal NCLB Title II D - Educational Technology
- 4880 Federal NCLB Title III A - English Language Acquisition
- 4890 Federal NCLB Title IV A - Safe and Drug Free Schools
- 4901 Medicaid Outreach
- 4910 Federal NCLB Title IV B - Community Learning Centers - 21st Century
- 4915 Federal NCLB Title IV - Subpart 2 Community Service Centers

- 4920 Federal NCLB Title V A - Innovative Programs
- 4930 Federal NCLB Title VI A - Assessment
- 4940 Federal NCLB Title VI B - Rural and Low Income Schools
- 4950 Federal NCLB Title X C - Homeless Children
- 4960 Enhanced Assessment Instrument - Title VI, Sec. 612
- 4970 Federal USDA Commodities

5000 OTHER SOURCES & CHANGES

5100 SALE OF BONDS

- 5110 Face Amount of Bonds Sold
- 5120 Premium or Discount on the Issuance of Bonds
- 5130 Issuance of Refunding Bonds
- 5140 Payment to Refunded Bonds Escrow

5200 TRANSFERS IN FROM OTHER FUNDS

5210 TRANSFERS OUT TO OTHER FUNDS

5300 SALE OF, OR COMPENSATION FOR LOSS OF, FIXED ASSETS

5400 LOAN PROCEEDS

5500 CAPITAL LEASE PROCEEDS

5900 OTHER FINANCING SOURCES & USES

REVENUE
CLASSIFICATIONS

FY 10

6100 CAPITAL CONTRIBUTIONS

6200 Amortization of Premium on Issuance of Bonds

6300 SPECIAL ITEMS

6400 EXTRAORDINARY ITEMS