

Salt Lake City School District

Annual Budget Fiscal Year 2019-20



Salt Lake City School District

440 East 100 South
Salt Lake City, Utah 84111
www.slcschools.org

Prepared by the Office of the Business Administrator

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SALT LAKE CITY
SCHOOL DISTRICT
Your Best Choice

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**SALT LAKE CITY SCHOOL DISTRICT
2019-20 ANNUAL BUDGET**

Board of Education

Tiffany Sandberg

President

Precinct 1

Term ends: 12/31/2020

Melissa Ford

Vice President

Precinct 6

Term ends: 12/31/2022

Michael Nemelka

Precinct 2

Term ends: 12/31/2020

Katherine Kennedy

Precinct 3

Term ends: 12/31/2022

Nate Salazar

Precinct 4

Term ends: 12/31/2022

Samuel Bennett Hanson

Precinct 5

Term ends: 12/31/2020

Kristi Swett

Precinct 7

Term ends: 12/31/2020

Christian Rich

Student Representative

Term ends: 6/30/2019

Administration

Dr. Alexa Cunningham

Superintendent

Janet M. Roberts

Business Administrator



This Meritorious Budget Award is presented to

SALT LAKE CITY SCHOOL DISTRICT

for excellence in the preparation and issuance of its budget
for the Fiscal Year 2018–2019.

The budget adheres to the principles and standards
of ASBO International's Meritorious Budget Award criteria.



A handwritten signature in black ink, reading 'T E Wohlleber'.

Thomas E. Wohlleber, CSRM
President

A handwritten signature in black ink, reading 'David J. Lewis'.

David J. Lewis
Executive Director





SUPERINTENDENT'S OFFICE

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Salt Lake City, Utah 84111

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May 1, 2019

The Honorable Board of Education
Salt Lake City School District
440 East First South
Salt Lake City, Utah

Dear Board Members:

We submit this proposed budget document for your consideration and approval. It appropriates funds for the fiscal year 2019-20 for the Salt Lake City School District. We also ask you to approve the revised budget for fiscal year 2018-19 as well as the proposed tax rate for calendar year 2019. This document includes budget detail for all District programs.

INTRODUCTION

The 2019-20 budget prioritizes resources to support the District mission to "... cultivate a love of learning in a diverse and inclusive school community, committed to educational excellence ... in which every student can learn the academic, problem-solving, and social skills required for success in college, career, and life". The Board of Education's 2016-2021 Student Achievement Plan focuses on the Essentials of a Learning Community. These essentials serve as a road map to ensure that resources align with student needs, community priorities, and with board goals.

We are continuing to target student success with a few enhanced programs and initiatives, including full-day kindergarten at each elementary school, improved professional development that translates into quality teaching and increased literacy, additional technology in the classroom, an enhanced parent involvement component, student support initiatives focused on social and emotional support, and a formative assessment system to aid teachers to customize classroom activities to student needs. Not only do we hope to better involve families and the community in the learning opportunities of students, we also hope to better share the results of our important work.

As we face changing demographics that bring greater student needs, we continue to make progress as we strive to meet the challenges of increased accountability and higher standards. More than 57.56% of our students qualify for free or reduced lunch. At least 90 primary languages are spoken by District students. Nearly 3.77% of our students are considered homeless. Still, based on results from standardized tests, our students continue to excel in their learning accomplishments. We are determined to provide all students with an excellent education, and continually strive to keep our vision of "Excellence and Equity: every student, every classroom, every day".

Our District anticipates an enrollment decrease of 267 students for the coming year. Student membership for the 2019-20 school year is expected to be 22,671 Average Daily Membership (ADM) with decreases anticipated in future years. Any growth projections are limited to urban renewal and the District's choice options, many of which are designed to retain and attract new students to our schools.

Utah schools continue to receive the lowest per pupil funding in the nation. The unique makeup of Utah's demographics makes per pupil funding a challenge. The national average family size is 2.65 compared to Utah's 3.19, the largest in the nation. This high student-to-taxpayer ratio makes both State and local per student funding lower relative to other states. The District continues to encourage State and local government officials to seek appreciating resources and methods to fund our public school system. This is especially crucial as we become more responsive to the increasing educational challenges.

The School Board's Student Achievement Plan and goals for increased literacy and improved social and emotional learning drive the budget process. Working together, our schools, families, and community will meet the priorities established to provide "Excellence and Equity: every student, every classroom, every day." We are pleased to recommend this 2019-20 budget. This budget is a responsible yet responsive approach that unifies us in the purpose of learning.

ORGANIZATION

The Salt Lake City School District is a fiscally independent entity governed by the Board of Education. The District currently serves approximately 22,938 students (ADM) in its regular day school programs. The District also provides services for students and the community in other ways. These services include Community Learning Centers, community schools, early childhood programs, adult training programs, and vibrant extended day programs for students.

The Board of Education consists of seven members and a non-voting student representative. The current Board members are: Tiffany Sandberg – President, Melissa Ford – Vice President, Samuel Bennett Hanson, Katherine Kennedy, Michael Nemelka, Nate Salazar, Kristi Swett, and Christian Rich – student representative. The District Superintendent is Dr. Alexa Cunningham and the Business Administrator is Janet M. Roberts. Please refer to page 3 for further information on the Board of Education and senior administration.

Budget Presentation

At the center of all Salt Lake City School District planning activities are the School Board mission, vision, and strategic goals that direct the development and measurement of the Essentials of a Learning Community. Budgets are presented on the modified accrual basis of accounting for all governmental fund types, and on the accrual basis for all Internal Service Funds. This is consistent with generally accepted accounting principles (GAAP). Unencumbered annual appropriations lapse at the end of each fiscal year.

The budget acts as the operating plan for the fiscal year, and is revised as necessary, following the requirements of Board policies and State law. A balanced budget by fund is required. The budget is designed to help ensure fiscal efficiency, effectiveness, and integrity. The Business Department continually monitors all budgeted accounts and establishes controls over all District expenditures.

The budget document is structured to meet the requirements of the Meritorious Budget Award (MBA) sponsored by the Association of School Business Officials International (ASBO). The District has received this award for multiple years.

Budget Development

Budget development is a year-round process and has remained consistent for the last several years. It begins following the completion of the independent audit, when fund balances are calculated. Throughout the year, resources and requirements are monitored to help establish future trends. Revenue projections begin during the legislative session and are finalized in early spring.

The Budget Director works closely with principals and department leaders to identify expenditure requirements to support Board and departmental goals and school improvement plans. Resource requests are coordinated with the District's mission, Student Achievement Plan, and board goals. District salary schedule and benefit costs are negotiated with several bargaining groups. In April, requirements are balanced against available resources, and the proposed budget is finalized.

The proposed budget is presented to, and discussed with, the Board of Education. The Board votes to adopt the budget at a public hearing held in June. Once adopted, the budget document becomes the official operating plan of the District. If the Board should decide that a tax increase is required to balance the budget, a public hearing is held in August.

FINANCIAL

The Financial Section of the budget provides revenue and expenditure schedules for all District funds. A pyramid approach is used, beginning with a summary and followed by more detailed information. Funds are grouped into two major fund types, Governmental Funds and Internal Service Funds.

Governmental Funds are those used for the normal governmental services financed by taxes, including State and Federal aid. Governmental Funds include:

- **General Fund** – *This fund accounts for all financial resources of the District, including the Open Classroom and Salt Lake Center for Science Education charter schools, except those required to be accounted for in other funds. This fund is the District's primary operating fund.*
- **Special Revenue Funds** – *These funds are used to account for all other student and community programs not part of the regular program. Resources in these funds are restricted for specific programs and purposes. The Child Nutrition Program, Student Activities, Pass-Through Taxes, and Salt Lake Education Foundation are accounted for in these funds. Effective with the 2017-18 fiscal year, the District discontinued the use of the Special Programs Fund (a Special Revenue Fund), and now reports this activity in the General Fund. Previous year's schedules have not been restated to reflect this change.*
- **Capital and Debt Service Funds** – *These funds account for the costs associated with the acquisition, construction, renovation, and remodeling of District property and for*

payments made for principal and interest on general obligation bonds payable. Financing is provided by property taxes as well as bond proceeds authorized by the community.

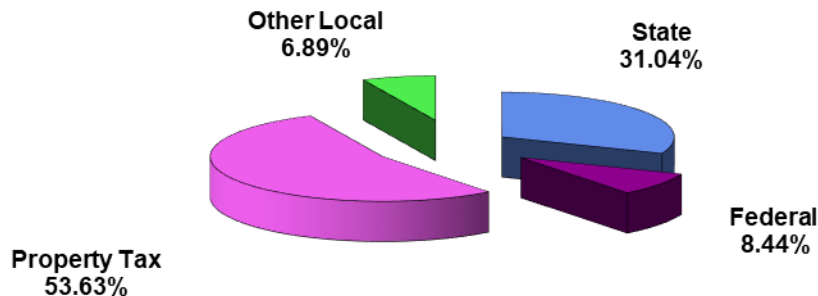
Internal Service Funds include departments and programs that are intended to be self-sufficient. Internal service funds provide services to District “customers”. Internal Service Funds include:

- **Distribution Services Fund** – *This fund accounts for cooperative purchasing, receiving, and distribution services to District departments and schools. Costs are recovered by surcharges on goods purchased from the warehouse.*
- **Printing & Graphics Service Fund** – *This fund accounts for printing, duplicating, and graphic design services provided to schools and departments. Costs are recovered by charges to schools and departments who use the service.*
- **Technical Services Fund** – *This fund accounts for specific technical support provided to schools and departments. Services include network wiring, telephone system installation and repair, and security system support. Costs are recovered by charges to schools and departments who use the service.*
- **Employee Benefits Fund** – *This fund accounts for resources set aside for accrued vacation and sick leave payments, early retirement insurance benefits, health and dental insurance payments, and worker’s compensation payments.*

Revenue

Salt Lake City School District receives 53.63% of its resources from property taxes, 31.04% from the State, 8.44% from the Federal government, and 6.89% from other local sources. 10.86% (\$17,444,091) of the property taxes are deposited directly with other agencies and therefore, are not available to the District. This amount of revenue is offset by a corresponding expenditure.

ALL GOVERNMENTAL FUNDS



During the 2019 Utah Legislative Session, State funding for Public Education increased 8.4%, which included growth for new students and a 4.0% increase in the Weighted Pupil Unit (WPU). The WPU increased from \$3,395 in 2018-19 to \$3,532 for 2019-20. The Board will approve a balanced budget in June as required by Utah State Law.

REVENUE

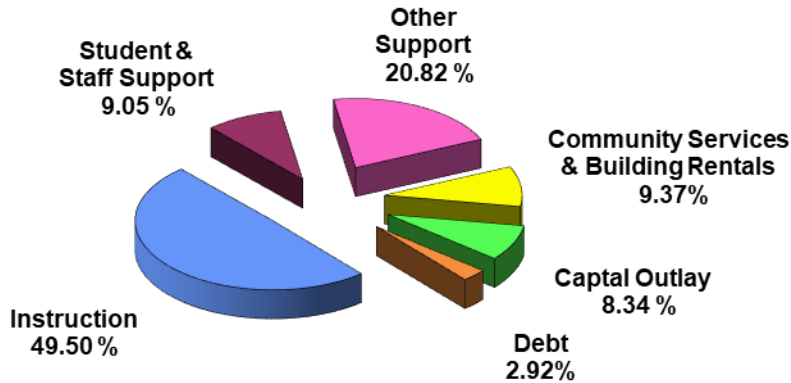
	2017-18 Actual	2018-19 Revised Budget	2019-20 Proposed Budget	% Change Prior Year	2020-21 Projected	% Growth Projected
Governmental Funds:						
General Fund	\$ 219,742,886	\$ 221,167,243	\$ 224,274,981	1.41%	\$ 228,218,203	1.76%
Special Revenue Funds	34,470,282	36,690,796	37,925,306	3.36%	38,161,448	0.62%
Capital and Debt Service Funds	41,745,982	37,349,272	37,271,512	-0.21%	37,273,231	0.00%
Total	\$ 295,959,150	\$ 295,207,311	\$ 299,471,799	1.44%	\$ 303,652,882	1.40%
Internal Service Funds: *						
Distribution Services Fund	\$ 603,134	\$ 601,550	\$ 601,550	0.00%		
Printing and Graphics Fund	275,907	300,000	310,000	3.33%		
Technical Services Fund	1,063,927	1,144,817	1,144,958	0.01%		
Employee Benefits Fund	19,921,205	23,310,000	23,310,000	0.00%		
Total	\$ 21,864,173	\$ 25,356,367	\$ 25,366,508	0.04%		

* Internal Service Funds are not projected

Expenditures

The majority of the District's budget is used directly for instructional services and direct support for students and staff.

ALL GOVERNMENTAL FUNDS



Requirements for the General Fund are expected to be \$233.8 million. The Capital and Debt Service Funds are budgeted at \$34.5 million, which includes the Meadowlark and Edison Elementary School replacements and ongoing repairs and maintenance. Following is a multi-year summary of District expenditures:

EXPENDITURES

	2017-18 Actual	2018-19 Revised Budget	2019-20 Proposed Budget	% Change Prior Year	2020-21 Projected	% Growth Projected
Governmental Funds:						
General Fund	\$ 219,999,075	\$ 226,389,539	\$ 233,825,898	3.28%	\$ 236,320,436	1.07%
Special Revenue Funds	36,464,910	36,987,040	37,704,894	1.94%	37,917,345	0.56%
Capital and Debt Service Funds	31,180,118	57,221,068	34,472,723	-39.76%	28,637,535	-16.93%
Total	\$ 287,644,103	\$ 320,597,647	\$ 306,003,515	-4.55%	\$ 302,875,316	-1.02%
Internal Service Funds: *						
Distribution Services Fund	\$ 559,289	\$ 598,513	\$ 604,001	0.92%		
Printing and Graphics Fund	289,154	330,430	327,346	-0.93%		
Technical Services Fund	1,084,941	1,144,817	1,144,958	0.01%		
Employee Benefits Fund	17,308,961	23,390,000	23,390,000	0.00%		
Total	\$ 19,242,345	\$ 25,463,760	\$ 25,466,305	0.01%		

* Internal Service Funds are not projected

Fund Balance

Utah law allows a maximum undistributed reserve for economic stabilization of five percent of budgeted revenue in the General Fund. There are three primary reasons to maintain an adequate fund reserve.

- **Cash Flow** – *It is essential for the District to have enough cash to meet requirements and obligations before tax receipts are received in the fall and prior to State reimbursements throughout the year.*
- **Unforeseen Requirements** – *Reserves often act as a contingency to meet unbudgeted and unexpected needs.*
- **Financial Security** – *A fund reserve also demonstrates a sign of financial strength and security to banking and financial institutions. This has allowed our District to borrow funds and sell bonds at more favorable rates, thus better protecting our taxpayers from higher costs.*

OTHER INFORMATION

Students

Salt Lake City School District is projecting to serve 22,671 regular education students (ADM) in 39 schools in the 2019-20 school year. Construction and remodels are scheduled to accommodate all resident students and allow for choice throughout the District.

The District is projected to have declining enrollment for the next five years as no major family-oriented residential developments are planned at this time.

Projected ADM					
<u>Fiscal Year</u>		<u>Fiscal Year</u>		<u>Fiscal Year</u>	
2018-19	22,938	2020-21	22,224	2022-23	21,008
2019-20	22,671	2021-22	21,579		

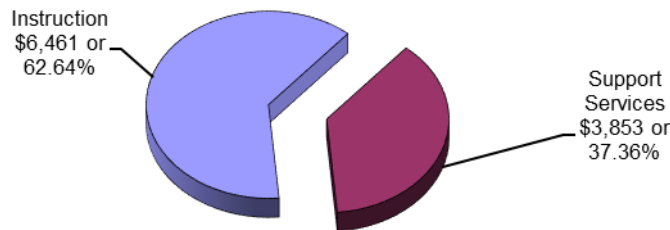
The 2019-20 General Fund budget appropriates \$10,314 per student. We are pleased to report the District allocates 62.64% of these funds to direct instructional services for regular programs.

General Fund Expenditures

Expenditure Per Pupil in Average Daily Membership (ADM) by Function

	2017-18 Actual		2018-19 Revised Budget		2019-20 Proposed Budget	
	Amount Per ADM	% Current Expenditure	Amount Per ADM	% Current Expenditure	Amount Per ADM	% Current Expenditure
Instruction	\$ 5,862	62.18%	\$ 6,049	61.28%	\$ 6,461	62.64%
Support Services	3,565	37.82%	3,821	38.72%	3,853	37.36%
Total	\$ 9,427	100.00%	\$ 9,870	100.00%	\$ 10,314	100.00%
Pupils in ADM	23,336		22,938		22,671	
Increase in expenditure per Pupil	11.20%		4.70%		4.50%	

2019-20 Proposed Budget



The following schedule shows the change in proportion of General Fund expenditures applied to each object of expenditure such as salaries and benefits, contract services, etc.

General Fund Expenditures

Expenditure Per Pupil in Average Daily Membership (ADM) by Object

	2017-18 Actual		2018-19 Revised Budget		2019-20 Proposed Budget	
	Amount Per ADM	% Current Expenditure	Amount Per ADM	% Current Expenditure	Amount Per ADM	% Current Expenditure
Salaries & benefits	\$ 8,249	87.50%	\$ 8,697	88.11%	\$ 9,201	89.21%
Contract services	136	1.45%	160	1.63%	146	1.42%
Maintenance & repairs	240	2.55%	119	1.20%	120	1.16%
Field trips, ins., phone & travel	50	0.53%	91	0.92%	87	0.84%
Supplies, textbooks & utilities	688	7.29%	720	7.29%	691	6.70%
Equipment	64	0.68%	83	0.85%	69	0.67%
Total	\$ 9,427	100.00%	\$ 9,870	100.01%	\$ 10,314	100.00%
Pupils in ADM	23,336		22,938		22,671	
Increase in expenditure per Pupil	11.20%		4.70%		4.50%	

District Staffing and Resource Allocation

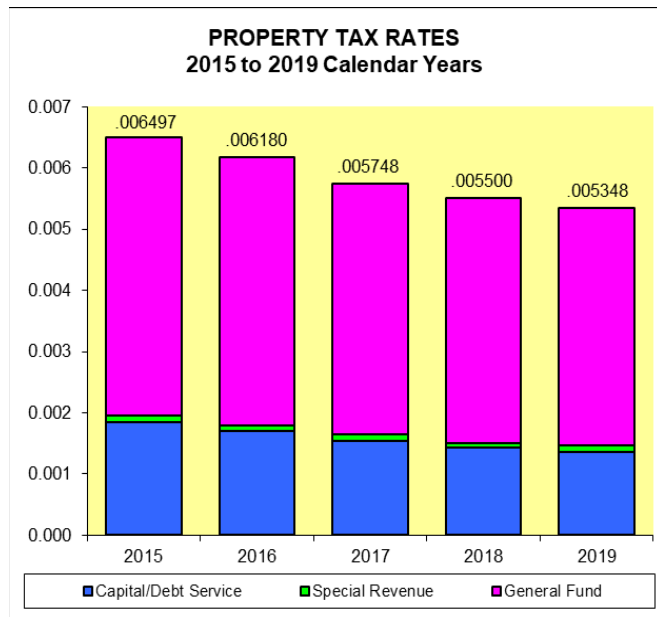
In an effort to meet District goals and equitably allocate resources to best address the varied needs of its students, the District provides base allocations of school staff uniformly by level to all schools within the District. The District also provides teaching staff uniformly by grade level depending upon the Average Daily Membership (ADM) of each school. In addition, the District provides each school with discretionary funds based on student enrollment and certain risk factors to allow the flexibility to best meet the specific needs of their particular community and student group. Special Education staffing and support is provided to schools based upon the particular needs of each school's Special Education population. Federal funds provided under the Every Student Succeeds Act (ESSA) and State funds for high risk students are allocated by enrollment and at-risk factors to supplement the educational program

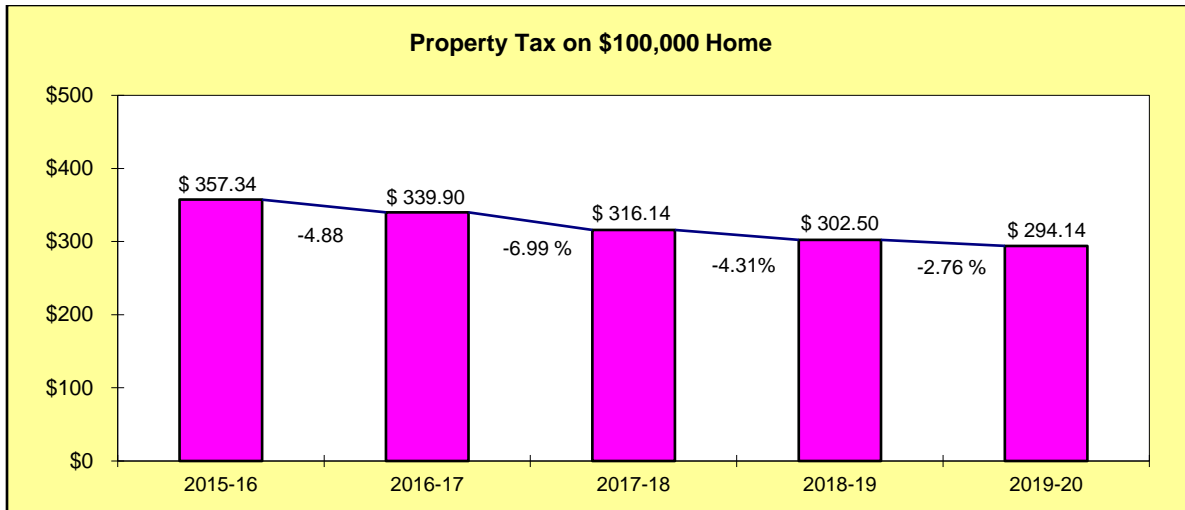
Property Taxes

In calendar year 2017, the Salt Lake City School District's net taxable value increased by \$2,072.0 million or 9.54%. The Salt Lake County Auditor's Office estimates an increase in the net taxable value for calendar year 2018 of \$1,608.1 million or 6.76% and for 2019 an increase of \$1,276.0 million or 5.02%. We are projecting continued growth in the net taxable value of 2.00% each year through 2022.

Each year the District must determine a "certified tax rate" based on an assessed (taxable) valuation estimate provided by the Salt Lake County Auditor. The certified tax rate is that rate which provides the same property tax revenue as was budgeted during the current year, plus taxes on new growth in the city. The proposed tax rate for 2019 is .005348 or \$5.35 per \$1,000 of assessed (taxable) valuation. Since homeowners receive a 45% discount on property taxes, the owner of a \$100,000 home will pay an estimated \$294.14 in 2019, which is \$8.36 less than the previous year.

Property taxes are levied and collected on a calendar year basis; however, property tax revenue is budgeted on a fiscal year basis. Charts are labeled accordingly.





Capital Improvement and Debt Service Plan

The District continues the aggressive capital improvement plan it began several years ago. The purpose of the program is to upgrade every building in the District to meet current life safety building code requirements, including earthquake and access (ADA) codes. It also provides for other building improvements, such as air conditioning.

Capital improvements are funded from two sources, the regular capital outlay tax levy and general obligation bonds. The District's long term direction is to move away from bonds to a pay-as-you-go capital model to save interest expense. District voters approved a \$136 million bond authorization in 1999. Pursuant to this authorization, the District issued the last of the general obligation bond authorization in the 2005-06 fiscal year. Moody's Investors Service has rated all sold bonds with the highest "Aaa" rating. This exceptional rating is a reflection of the sound fiscal policies of the District and has allowed the District to sell bonds at lower interest rates. The amortization by year of all general obligation bonds outstanding, including interest payments, are listed below.

General Obligation Bonds

Year Ending June 30	Principal	Interest	Total
2020	7,675,000	1,260,950	8,935,950
2021	8,015,000	916,850	8,931,850
2022	3,990,000	553,800	4,543,800
2023	4,190,000	354,300	4,544,300
2024	2,050,000	167,200	2,217,200
2025	2,130,000	85,200	2,215,200
Total	\$ 28,050,000	\$ 3,338,300	\$ 31,388,300

EDUCATION PROGRAM GOALS

2016-2021 Student Achievement Plan

Salt Lake City School District is committed to providing high-quality public education for ***all*** students.

Mission Salt Lake City School District cultivates a love of learning in a diverse and inclusive school community, committed to educational excellence and integrity. In collaboration with families and community, we hold high expectations for all students, respond effectively to individual needs, and provide a safe, healthy environment in which every student can learn the academic, problem-solving, and social skills required for success in college, career, and life.

Vision Excellence and Equity: every student, every classroom, every day

The 2016-2021 Student Achievement Plan (SAP) was developed by District personnel and community members to work toward a districtwide strategic and comprehensive improvement process focused on student learning. The plan is supported with goals and action plans for the seven essential areas that form the pillars upon which District excellence is based. It focuses the entire District on student learning through continuous school improvement. The following sections describe goals and activities within each of the SAP Essentials of a Learning Community.

ESSENTIAL 1: Assessment and Evaluation. Delivering traditional and computer-based assessments and leveraging state-of-the-art technology to provide immediate feedback. Results are provided to students, parents, teachers, and schools to support decision making for educational goal attainment.

Assessment is the basis for evaluating student achievement and growth. This includes gathering evidence to measure student performance, learning, and academic growth over time, as well as the efficacy of various programs. Assessment includes a variety of formal and informal methods. Comparably high outcomes are expected of all students.



Salt Lake City School District's goals for this Essential are to:

1. Provide extensive support to teachers of kindergarten through grade 3 for using assessment to improve instruction, especially in reading
2. Provide extended support to teachers in grades 4-12 in reading, using the online Reading Inventory, to support reading development and instruction.
3. Provide a system of high quality interim assessments to support teacher collaboration around instructional practices in core content.
4. Develop data collection, analysis, and reporting practices to support Data Driven Instruction (DDI) in middle and high schools. These categories of indicators will include attendance, grade point average, course taking, and other indicators that go beyond the summative test results.

The Assessment and Evaluation Department is primarily responsible for this essential and works in collaboration with schools and other departments to support their data needs and understanding. This department provides Salt Lake City School District educators with access to a wide variety of student progress data. Longitudinal and disaggregated data, trends, and information about performance patterns help inform instructional decisions in schools and in individual classrooms. District and State assessment results are reported concisely, comprehensibly, and promptly to teachers and parents. Information about individual student performance assists with improved classroom and curriculum planning, classroom instruction, identification of needed professional development, targeted intervention support for students, and improved resource decisions.

Assessment and Evaluation activities in the plan include:

- Creating and deploying quality end-of-level assessments in grades K, 1, and 2 using the Illuminate platform.
- Supporting teachers in the use of data to improve literacy intervention plans. Salt Lake City School District implemented DIBELS/Amplify, an online reporting system, in 2018-19. Amplify increases teachers' ability to use data to group students and provide appropriate interventions for reading.
- Developing and using high-quality interim assessments to increase student proficiency rates in English language arts, mathematics, social studies, and science.
- Creating on-track indicators for attendance, grade point average, course success, and discipline-based achievement that are accessible to schools and can be used to increase graduation rates and the number of students that are career and college ready.
- Analyzing stakeholder survey data to gauge school climate, with the results used to target programs that increase community engagement and provide a supportive environment for students.



ESSENTIAL 2: Curriculum and Instruction. Curriculum – the goals, the methods, and the materials used for teaching and learning. The purpose of the curriculum is to enable each student to be a successful learner, a confident individual, a responsible citizen, and an effective contributor. Instruction – the practices and classroom strategies teachers use to support students in meeting the standards identified for learning. Quality instruction integrates innovative and research-proven teaching strategies, learning technologies, and real world contexts to engage students in relevant, rigorous learning.

Curriculum is a framework for learning, accessible to all students, that includes content and performance standards for subject areas such as literacy, mathematics, social studies, science, world languages, the arts, healthy lifestyles, and career and technology education. Curriculum may be modified for specialized programs, including Extended Learning Program (ELP) and International Baccalaureate (IB), and adapted to meet the needs of special education students. The curriculum framework incorporates culturally relevant content as well as goals and objectives established for each course.



Instruction includes the practices and classroom strategies teachers use to support students in meeting identified learning standards. This includes the varied methods teachers use to group and motivate students. It also includes the use of tools, such as technology, to teach and open students' minds to learning. Salt Lake City School District believes instruction should be differentiated, individualized, scaffolded, and sheltered to meet student needs. Professional development for teachers on varied instructional strategies is critical to enhancing and improving educational practice.

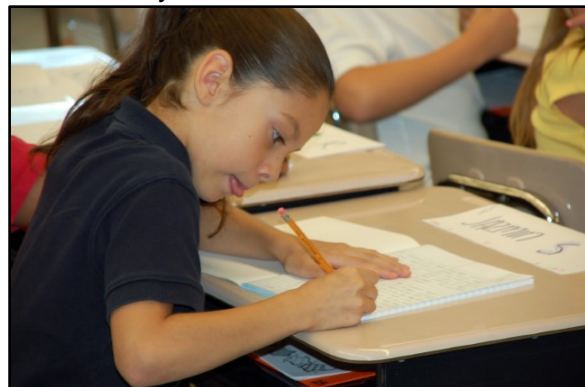
Salt Lake City School District's goals in this Essential are to:

1. Provide teachers with the resources and skills that they need to help students build confidence about personal learning and acquire the academic skills required for success in college, career, and life.
2. Support ongoing professional learning and job-embedded support to ensure all teachers are instructional experts in their content and grades.
3. Expand opportunities for students to learn additional languages.
4. Leverage the teacher evaluation process to promote professionalism and improve outcomes for students by focusing on ECAP standards identified as needing improvement consistently throughout the district.

The Teaching and Learning and Special Education Departments have primary responsibility for this Essential. The departments' role is to support curriculum, instruction, and assessment for the purpose of increasing student achievement for all children.

Activities in the plan to improve curriculum and instruction and to increase student learning include:

- Providing support through the adoption of the Eureka elementary mathematics curriculum and supporting the implementation of this core program with extensive professional development.
- Continuing support of the English Language Arts curriculum and English Language Development curriculum for elementary and secondary teachers.
- Providing science coaches, along with instructional resources to schools, to increase the number of students that are proficient in science.
- Providing core-aligned instructional materials and professional development for secondary mathematics educators districtwide supported by academic coaches for high schools.
- Supporting and expanding options for students in the Dual Language Immersion (DLI) program, including a new Bridge program with university credit for students in grade 10. This program will expand through grades 11 and 12.
- Recognizing students who are fluent in two languages with the Seal of Biliteracy on their diplomas.



- Expanding opportunities for students to participate in performances and authentic projects.
- Supporting the ECAP teacher evaluation system with a broad range of professional development opportunities for teachers.

A major aspect of the Curriculum and Instruction Essential involves assisting teachers in their efforts to meet student needs by increasing their knowledge of effective practices, research, tools and materials, assessments, etc. This is accomplished through professional development. Salt Lake City School District now has three additional contract days that are dedicated to professional learning. There are also seven (7) non-student days that are used for teachers to participate in district-developed and sponsored professional learning.

The District's cadre of highly qualified academic coaches design, implement, and revise professional learning activities to support mathematics, literacy, science, and English language development (ELD). As content experts, they are able to provide a deeper understanding of the Core Standards and academic content knowledge to all teachers. This enables teachers to provide instruction in meaningful and flexible ways to address students' learning goals and needs.



Our academic coaches, technology coaches, and Special Education coaches are also able to model, observe, and provide feedback to teachers. This job-embedded professional learning is individualized and occurs during the regular school day with the teachers' own students.

Teachers are supported to refine and enhance their practices through:

- classroom observations and feedback on planning and instructional practices;
- model lessons based on specific strategies for critical areas for improvement;
- core-based planning and pacing;
- grade level and small group collaborative study;
- instruction on the use of varied instructional tools and technology;
- sustained professional development opportunities targeting specific content and instruction;
- data review for improved instruction; and
- demonstrations conducted in their classrooms.

ESSENTIAL 3: Communication and Community Engagement. Communication among all stakeholders within the District and throughout the community is clear, accurate, consistent, and uses a variety of methods to reach the appropriate audience. Good communication builds trust inside and outside the District and encourages businesses, community groups, local leaders, and others to support our educational vision and mission.

Salt Lake City School District strives to provide clear, accurate, efficient, effective, timely, and culturally sensitive communication in multiple languages. Improved communication among employees, parents, and members of the larger community creates increased opportunities for



the District to engage agencies, businesses, and other community-based organizations to support student learning in ways relevant to our diverse student needs.

The Office of Communications is responsible for marketing the District and recognizes the importance of communicating its assets and strengths to the public. The department works to ensure that information is clear, accurate, efficient, and effective.

For further communication support, the Information Systems Department provides teachers with quick access to demographic information, parent/emergency contact information, and student schedules for the current and future years. Through PowerSchool, the District's student information system (SIS), parents and students have access to information including personal academic progress, progress towards a diploma, and attendance.

The 2016-2021 goals in the Communication and Community Engagement Essential are to:

1. Improve and increase communication with internal and external audiences.
2. Develop programs and initiatives targeted at sustaining best communication practices.

Action steps to support the goals include:

- Providing marketing and training to increase the use of PowerSchool as a means of electronic communication about student performance.
- Increasing the use of PowerSchool as a means to collect information and feedback from parents, including using PowerSchool to administer stakeholder surveys in a variety of languages.
- Training administrators, faculty, classroom paraprofessionals, and office professionals in best practices in communication and customer service.

ESSENTIAL 4: Early Childhood. Early childhood education provides a strong start in life for children, birth to age 5, and their families. Early childhood education supports optimal development in the early years and provides a foundation for success in school and throughout life. Early childhood education supports enriched learning experiences for all families and young children and establishes ongoing partnerships with parents.

Salt Lake City School District provides early childhood programs for young children (birth to age 5) and their families that support optimal development in the early years as a foundation for success in kindergarten, during elementary school, and throughout life. Research-based resources support the healthy cognitive, social, emotional, and physical development necessary for a smooth transition into school. Enriched learning opportunities for families and young children help establish ongoing partnerships that empower parents to promote children's future learning and healthy, productive lives.



The Early Childhood Department provides a Pre-Kindergarten (Pre-K) Program for three- and four-year-old children at each Title I elementary school. The emphasis is to assist young children to be successful in school. The District also funds a *Parents as Teachers (PAT)* Program, an early childhood parent education and family support/home visitor program, which serves families from pregnancy through kindergarten. The overarching goals of PAT are to strengthen families, engage parents in their children's school, develop

parenting skills, and help establish long-term home-school relationships. Hundreds of students and families are served in these programs.

Salt Lake City School District is also committed to providing and increasing the number of full-day kindergarten sessions offered in District schools. Selection of children for full-day sessions is based on a student's need for additional support to be academically successful in future years. Full-day kindergarten classes are helping to narrow the performance gap between traditionally lower performing and higher performing groups of students.

The goals of the Early Childhood Essential are to:

1. Expand Early Childhood services to meet the needs of the community.
2. Establish coaching positions as a permanent part of Early Childhood staff.
3. Retain Early Childhood paraprofessionals and pre-kindergarten instructors to support the continuity of classroom instruction and advanced professional development.
4. Educate the public regarding the optimal periods for learning from birth through five years.
5. Provide a solid transition for students from pre-kindergarten to kindergarten, and increase students' school readiness and school success.
6. Partner with parents to discover their interests, concerns, and priorities by setting achievable goals that enhance student learning and family well-being.

Some of the activities to support the Early Childhood Essential goals will be:

- Providing regular and sustained professional development and job-embedded support to improve instruction and understanding of intellectual development.
- Implementing a more robust early mathematics instructional program, using Eureka pre-K materials, to provide a cohesive instructional transition to kindergarten.
- Working with Human Resource Services and the Budget office to create a competitive pay scale with benefits for instructors.
- Coordinating discussions during the school year with kindergarten teachers and principals regarding assessments, data, and curriculum.
- Expanding professional development for Early Childhood staff on setting goals and working with families.
- Meeting regularly with families to review their students' progress and to help parents with ways that they can increase their child's school readiness at home.



ESSENTIAL 5: Educational Equity and Advocacy. Raising the achievement of all students while narrowing the gaps between the highest and lowest performing students and eliminating the racial predictability and disproportionality of which student groups occupy the highest and lowest achievement categories.



Equity and Advocacy includes districtwide practices, programs, policies, and procedures to provide all students with rigorous curriculum, safe learning environments, differentiated educational opportunities, and the resources necessary to achieve comparably high outcomes. Equity requires that our educators develop skills, knowledge, and beliefs necessary to meet the needs of every student, with an emphasis on students of color, English learners, students in poverty, and students with disabilities. Salt Lake City School District is committed to advocate for all students.

It is important that educators throughout the system understand that students must feel connected, safe, and cared about when they are in school. Each department and school is expected to implement strategies that promote student advocacy within their individual improvement plans, and the Educational Equity Department is charged with leading and assisting efforts to improve equity and advocacy throughout the District.

The Educational Equity and Advocacy Essential goals are to:

1. Improve the educational experience for all students, specific to identified disparities.
2. Improve the achievement disparities among student groups to ensure that all students read and write on grade level.
3. Engage communities and families so that they can advocate for their children.

The District is committed to advocate for all students, to provide a quality educational program, and to prepare all students for a future of opportunities. Many programs are in place to support these efforts and to address the unique needs of individual students. This includes the District's Student Education Plan (SEP) and Student Education and Occupation Plan (SEOP)/Plan for College and Career Readiness (CCR) process which provides students with individualized educational plans developed with input from students and parents. Further, the District provides a continuum of services for students ranging from severely disabled students to the academically gifted.

Salt Lake City School District wants all children to be successful. All departments support the Educational Equity Department's efforts to improve student advocacy through programs that offer rigor, relevancy, and relationships to enhance student success. The Educational Equity department supports Teaching and Learning in providing professional development for teachers about the importance of culturally relevant instruction. Opportunities for after school tutoring, summer school, and credit recovery are offered through the Community Education Department, which also hires advocates to assist struggling students and promote student success and pro-social relationships and behaviors. The Educational Equity department also supports administrators in developing skills around cultural competence and community communication.

Some of the activities for the Educational Equity and Advocacy Essential include:

- Conducting Equity Audits on District programs and presenting recommendations for improving equity.
- Working with schools as they develop their *Excellence and Equity Plan* goals for student achievement.
- Providing professional development for administrators about using data to identify performance gaps in student subgroups.
- Supporting refugee students and families as they enter Salt Lake City District schools.

ESSENTIAL 6: Family and School Collaboration. Families and schools engaged as partners in supporting and advocating for students. Maximizing on skills, strengths and interests, families are active participants in the school community and work collaboratively to promote social, emotional, and academic growth.

Salt Lake City School District strives to provide an inclusive educational environment with many and varied opportunities for families and schools to engage together as advocates and supporters of student learning. Families and schools must work together to remove barriers and encourage collaboration by interacting regularly and communicating clearly, in languages that families understand, regarding student progress, learning expectations, and educational events. Schools actively work to enhance existing strengths of families to support learning at home and to bring families and teachers together to assist students. High levels of student achievement are accomplished by working together collaboratively.



Schools reach out to let families know about school events using newsletters and other printed materials, email, phone calls, and the Internet. Often fliers are posted in local businesses, churches or other community organizations to promote school or District events. Schools also use their websites to provide information to their communities.

Feedback to parents about student progress is provided in a consistent manner across the District through regular SEP/parent-teacher conferences, a common report card, and a Cumulative Assessment Record. Translation and interpreter services are available to assist with SEP/parent conferences and meetings. District and school information for parents is regularly translated into Spanish, with translations for many documents made available in other languages as well.

Goals established within Family and School Collaboration help each entity to engage together as advocates and supporters of student learning. Salt Lake City School District has a firm commitment to support students and families in varied ways. One method is through the Salt Lake Education Foundation, which provides assistance to families in providing for their essential needs, including shoes, clothing, medical or dental care, and eyeglasses. Through their work the Foundation coordinates efforts of other organizations willing to provide services or donations

to enable parents to help meet their children's basic needs. The Foundation also coordinates business partnerships to support schools and families, and assists in coordinating volunteer efforts throughout the District.

Another way students and families are supported is through a variety of classes offered after hours through the Community Education Department. After school sessions provide additional academic help to students, and evening classes allow community members to explore hobbies, receive tutoring, learn English, or study to become citizens of the United States of America.

Some Salt Lake City School District schools function as community centers for the neighborhood and extend their hours and access for other purposes. Dedicated Family Community Learning Centers operate at Rose Park Elementary, Liberty Elementary, and Glendale/Mountain View.

The Family and School Collaboration Essential goals are to:

1. Expand and reorganize District infrastructure to be conducive to strong family/school collaboration and engagement.
2. Create environments where families and school personnel are maximizing skills, strengths and interests, in order to be active participants in the school community and to work collaboratively to promote social, emotional, and academic growth of students.

Some of the action steps to support the goals will be:

- The Family and School Collaboration will hold regular Parent Advisory Council meetings to provide support and information to parents and to hear what parents need from the school district to ensure their children are happy and well educated.
- Surveying families and personnel to determine ways that schools can build capacity to promote social, emotional, and academic growth of students.

ESSENTIAL 7: Student Success. Student success is at the core of our work. Our schools provide opportunities for students to engage and connect through activities and experiences that help them determine their own interests, skills, and abilities. High school administrators and faculties work with their students and communities to provide schedules that provide options to earn graduation credit and explore fine arts, career, or technical pathways. Individual class planning and relationship building with every student are ways we ensure that students feel safe and supported.

Salt Lake City schools work to provide school cultures that are safe and nurturing environments for learning. This requires attention to students' social and emotional needs as well as their academic needs. School counselors and social workers help each student plan for a successful future by making goals and working with students, parents, and teachers to provide a pathway for meeting individual goals. Salt Lake City School District recently approved an alternative diploma for students in Special Education that enables us to recognize students for their achievements while in high school.



District schools also provide students with many opportunities to build relationships and experience success. The District sponsors science fairs, art shows, athletic events, debate tournaments, music and drama performances, and many other events that allow students to demonstrate their talents and to be connected with the school.

The Student Services Department supports schools by providing positive behavior support, counseling, career planning, and other programs to ensure student success. The department has been proactive in providing opportunities for administrators, teachers, and students to both learn about and use restorative justice practices and trauma informed teaching strategies to support students and families. The goals of the Student Success Essential are to:



1. Build relationships and make connections with every student.
2. Ensure students feel safe and valued.
3. Ensure graduation credit is earned in order to be college and career ready.

Activities to be conducted to accomplish the goals are:

- Implementing the Multi-Tiered System of Support (MTSS) framework to facilitate student engagement at every school.
- Providing trauma informed teaching support and sharing restorative justice strategies with all schools.
- Ensuring that all students have a customized Student Educational Opportunity Plan/College and Career Reading plan based on their interest and talents.
- Improving attendance by helping families understand the importance of attendance and utilizing resources such as Attendance Works.

Conclusion

The Mission of the District states, “Salt Lake City School District cultivates a love of learning in a diverse and inclusive school community, committed to education excellence and integrity.” We believe this Mission is enacted through a coordinated focus on the Essentials embedded in the Student Achievement Plan. The Salt Lake City Board of Education allocates resources in alignment with these Essentials and analyzes outcome data to measure progress in each of the areas to meet the District’s one goal, one purpose: Student Learning.

Respectfully submitted,

A handwritten signature in black ink that reads "Alexa Cunningham".

Dr. Alexa Cunningham
Superintendent

A handwritten signature in black ink that reads "Janet M. Roberts".

Janet M. Roberts
Business Administrator

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THE DISTRICT ENTITY

The District is Legally Autonomous

The legal name of the District is the Board of Education of Salt Lake City School District. In order to distinguish the District entity from the legislative body which governs the District, the name Salt Lake City School District is used to describe the District entity.

The boundaries of the District are essentially coterminous with the boundaries of Salt Lake City, however, the District is an independent entity. The Board of Education of Salt Lake City is separately elected by the citizens of Salt Lake City in a general popular election. One Board Member is elected for each of the District's seven precincts and each year the board appoints a non-voting student board member to represent the views of students. The board elects a president and a vice president whose terms of office are two years.

Board of Education

President Tiffany Sandberg, Precinct 1	Vice President Melissa Ford, Precinct 6
Michael Nemelka, Precinct 2	Katherine Kennedy, Precinct 3
Nate Salazar, Precinct 4	Samuel Bennett Hanson, Precinct 5
Kristi Swett, Precinct 7	Christian Rich, Student Representative

The District was created by Article X, Section 6 of the Constitution of the State of Utah, which was passed by a vote of the people on the first Tuesday of November, 1875, and accepted by the United States Government on January 4, 1896. The laws of the State of Utah give the District all of the usual corporate powers that would distinguish it as being legally separate from Salt Lake City and the State of Utah and any of its other political subdivisions.

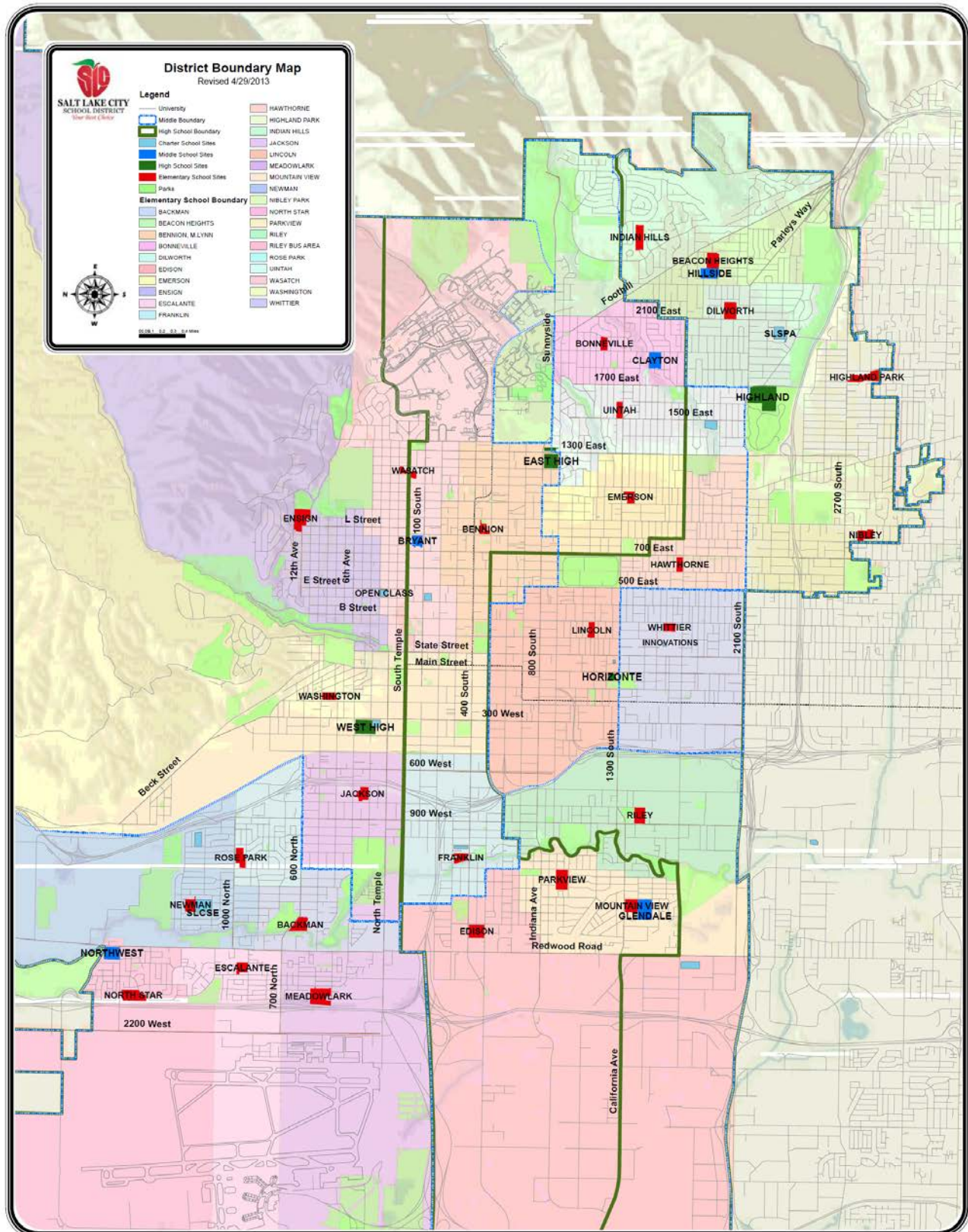
The District is Fiscally Independent

The laws of the State of Utah give the District the power to levy taxes, determine fees and other charges, approve and modify budgets, and issue debt without approval from any other government. There are some ministerial approvals required of Salt Lake County and the State Tax Commission for the purpose of assuring that the District has followed the law regarding budgeting and assessing taxes, but there are no substantive approvals required. The District is also subject to the general oversight of the Utah State Board of Education. This includes a budget approval process that is compliance oriented and is more ministerial in nature than substantive.

District Size and Scope

The District serves a general population projected to be approximately 200,544 citizens spread over an area of 111.1 square miles. The District currently consists of 39 schools: three high schools, one blended learning high school, and one alternative high school (grades 9-12); four middle schools (grades 7-8) and one middle school (grades 6-8); one K-8 school; 26 elementary schools (grades K-5 and K-6); and two District sponsored charter schools. In addition, the District operates several alternative programs: a community education department; adult education; an alternative middle school; parent cooperative programs; programs for gifted students and for the disabled; and other special services. The District currently has 23,108 (Fall Enrollment 2018) students enrolled in its regular day school programs, of which 12,963 or 56.10% are minority (other than Caucasian).

District Boundary Map



District Community

The five largest property taxpayers in Salt Lake City School District in 2017 were the LDS Church (City Creek Reserve, Deseret Title, Property Reserve); PacifiCorp; Wasatch Plaza Holdings, LLC; Delta Airlines; and KBSIII 222 Main, LLC. The five largest employers are the University of Utah (including hospital), State of Utah, Salt Lake County, Intermountain Health Care, and Salt Lake City School District. The District enjoys a stable tax base with little change in significant taxpayers over the years.

The District Fund Structure

All of the financial activity of the District is segregated into various funds. A fund is a fiscal and accounting entity; it is in substance an accounting segregation of financial resources each with cash and other assets, liabilities, and residual equity or balance. Generally accepted accounting standards have defined and classified funds used by all kinds of governments. The District follows these fund definitions and, therefore, District funds are grouped into two general categories: ***Governmental Funds and Internal Service Funds***.

Resources segregated into the ***Governmental Fund*** category are those used for the usual governmental services financed by taxes, including State and Federal aid. Resources segregated into the ***Internal Service Fund*** category are those used to finance activities similar to those found in the private sector and are usually financed at least partially from some sort of user charge.

The District uses four types of ***Governmental Funds***: a General Fund; Special Revenue Funds (Child Nutrition Fund, Student Activity Fund, Pass-Through Taxes Fund, and Salt Lake Education Foundation Fund); Capital Projects Fund; and a Debt Service Fund. The District discontinued the use of the Special Programs Fund (a Special Revenue Fund) for the 2017-18 budget year. The activity formerly reported in this fund is now reported in the General Fund. Previous year's statements have not been restated. The District uses four ***Internal Service Funds***: which consists of the Distribution Services Fund, Printing and Graphics Fund, Technical Services Fund, and Employee Benefits Fund. A description of the activities financed and accounted for in each of these funds precedes the detailed budget for each fund presented in this budget document.

System of Classifying Revenue and Expenditures

Revenues of the District are classified by fund, program, location or organizational unit, and source. Revenues are grouped into three divisions: ***Local Sources***, ***State Sources***, and ***Federal Sources***. Some examples of major revenue sources in each unit are: ***Local Sources*** - property tax, interest on investments, and tuition; ***State Sources*** - State Aid Minimum School Program and State Special Education; and ***Federal Sources*** - Title I Disadvantaged and P.L. 94/142 Education for all Handicapped Children.

Expenditures are classified by fund, program, location or organizational unit, function, and object. Individual programs are grouped with related programs and presented in the financial section of the budget titled "Program Summaries". The District does not present location or organizational unit budgets in this document, and expenditures presented herein are classified by fund, function, and object. Some examples of function classifications are Instructional Services and Counseling and Child Accounting Services. An explanation of all major function

classifications is included at the end of this organizational section. Some examples of expenditure objects are: salaries, employee benefits, contracted services, supplies, etc.

The Budget Basis of Measuring Available Revenue and Expenditures

Transactions or events may take place in one fiscal year and result in cash receipts or payments in either the same fiscal year or another fiscal year. Accounting for and reporting a transaction in the fiscal year when a cash receipt or payment is made is called cash basis accounting. Accounting for the transaction in the fiscal year when the event takes place regardless of when cash is received or payment is made is called accrual or accrual basis of accounting. In its Governmental Funds, generally the District recognizes revenue and expenditures for both budget and financial reporting purposes in the fiscal year when the underlying event takes place. This would generally be described as an accrual measurement basis. However, there are some exceptions to this general accrual measurement basis. The following describes those exceptions:

Governmental Fund Revenue

Revenues are recognized when measurable and available. The District considers all revenues reported in the governmental fund to be available if the revenues are collected within thirty days after year-end. Property taxes and interest are considered to be susceptible to accrual.

Governmental Fund Expenditures

The District includes encumbrances (purchase orders issued for goods and services) as expenditures in the fiscal year the purchase commitment is made. Interest on long term debt is included as an expenditure in the year it is due rather than as it accrues.

The District does not depreciate its long term physical assets used in activities of the governmental funds. Purchase of long term physical assets are included as budget expenditures in the year purchased or in the year a formal purchase commitment is made (the year the purchase order is issued). Except when buildings and improvements are constructed, budget expenditures include expenditures for work performed or materials delivered during the period, but do not include commitments made during the period.

Internal Service Funds

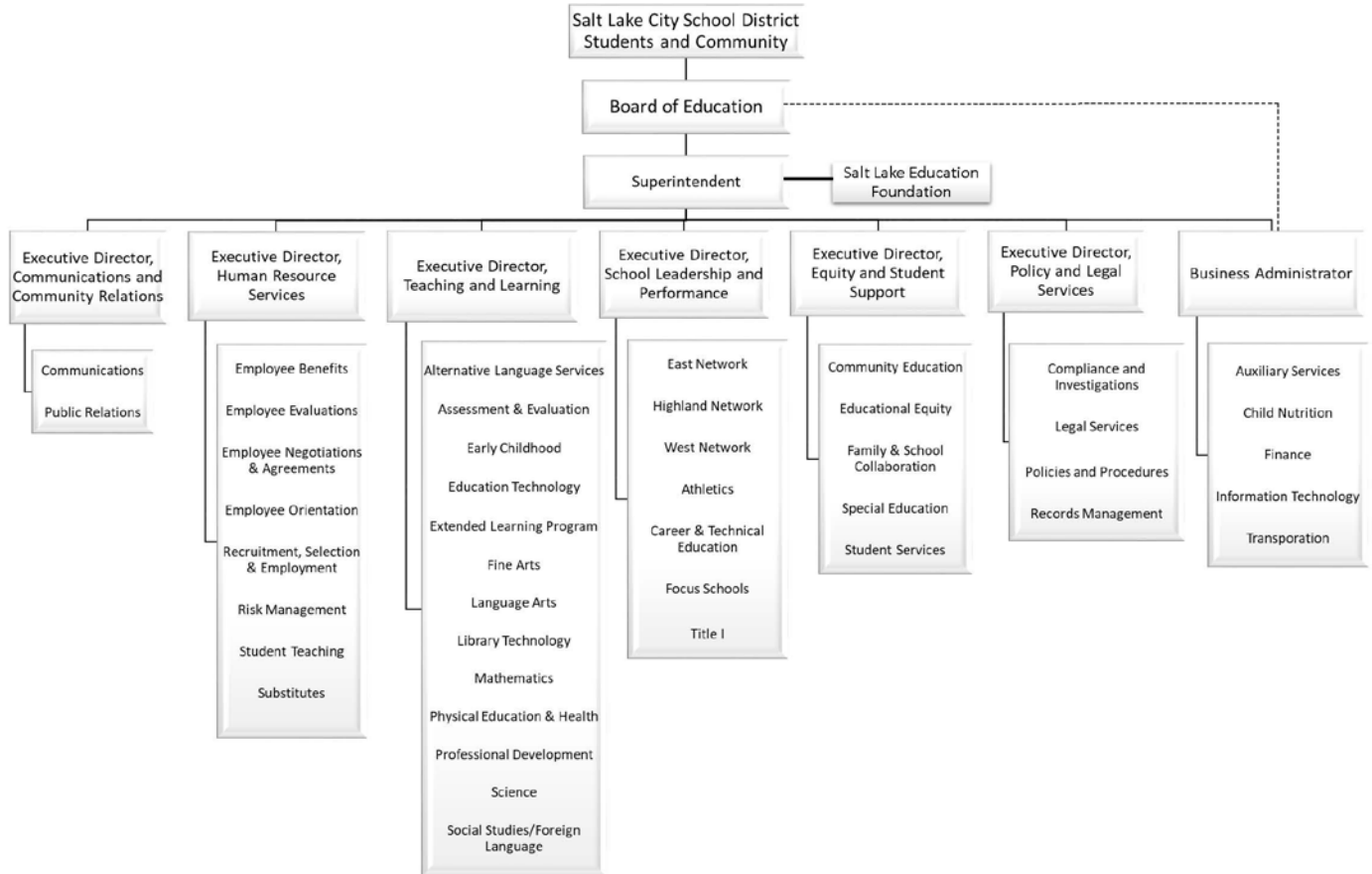
In its Internal Service funds, the District's budget measurement basis is accrual with no modifications. Long term physical assets are depreciated over their expected useful lives and the budget includes a provision for a depreciation charge.

ADMINISTRATIVE ORGANIZATIONAL CHART

Salt Lake City School District

The Board of Education appoints a Superintendent and a Business Administrator whose duties and responsibilities are to some extent prescribed by Utah State Statutes. The following is an organizational chart for district administration.

May 1, 2019



DISTRICT VISION, MISSION, & 2016-2021 STUDENT ACHIEVEMENT PLAN

Vision: Our long-term picture for students

Excellence and Equity: every student, every classroom, every day

Mission: Our Core purpose for students

Salt Lake City School District cultivates a love of learning in a diverse and inclusive school community, committed to educational excellence and integrity. In collaboration with families and community, we hold high expectations for all students, respond effectively to individual needs, and provide a safe, healthy environment in which every student can learn the academic, problem-solving, and social skills required for success in college, career, and life.

2016-2021 Student Achievement Plan: Essentials of a Learning Community

Essential 1: Assessment and Evaluation. Delivering traditional and computer-based assessments and leveraging state-of-the-art technology to provide immediate feedback. Results are provided to students, parents, teachers, and schools to support decision making for educational goal attainment.

1. Provide extensive support to teachers of kindergarten through grade 3 for using assessment to improve instruction.
2. Provide a system of high quality interim assessments to support teacher collaboration around instructional practices.
3. Develop data collection, analysis, and reporting practices to support Data Driven Instruction (DDI) in middle and high schools. These categories of indicators will include attendance, grade point average (GPA), course taking, and other indicators that go beyond the summative test results.

Essential 2: Curriculum and Instruction. **Curriculum** – the goals, the methods, and the materials used for teaching and learning. The purpose of the curriculum is to enable each student to be a successful learner, a confident individual, a responsible citizen, and an effective contributor. **Instruction** – the practices and classroom strategies teachers use to support students in meeting the standards identified for learning. Quality instruction integrates innovative and research-proven teaching strategies, learning technologies, and real world contexts to engage students in relevant, rigorous learning.

1. Provide teachers with the resources and skills they need to instill a love of learning and to teach students the academic skills required for success in college, career, and life.
2. Expand opportunities for students to learn additional languages.
3. Leverage the teacher evaluation process to promote professionalism and improve outcomes for students.

Essential 3: Communication and Community Engagement. Communication among all stakeholders within the school District and throughout the community is clear, accurate, consistent, and uses a variety of methods to reach the appropriate audience. Good communication builds trust inside and outside the District and encourages businesses, community groups, local leaders, and others to support our educational vision and mission.

1. Improve and increase communication with internal and external audiences.
2. Develop programs and initiatives targeted at sustaining best communication practices.

Essential 4: Early Childhood. Early childhood education provides a strong start in life for young children, birth to age 5, and their families, supporting optimal development in the early years and a foundation for success in school and throughout life. Early childhood education supports enriched learning experiences for all families and young children and establishes ongoing partnerships with parents.

1. Expand Early Childhood services to meet the needs of the community.
2. Establish coaching positions as permanent part of Early Childhood staff.
3. Retain Early Childhood paraprofessionals, pre-kindergarten instructors, reducing turnover, allowing for continuity of staff and advanced professional development.
4. Launch an intensive campaign to educate the public regarding the optimal periods for learning from birth through five years.
5. Provide a solid transition for students from pre-kindergarten to kindergarten, and increase students' school readiness and school success.
6. Partner with parents to discover their interests, concerns, and priorities by setting achievable goals that enhance student learning and family well-being.

Essential 5: Educational Equity and Advocacy. Raising the achievement of all students while narrowing the gaps between the highest and lowest performing students, and eliminating the racial predictability and disproportionality of which student groups occupy the highest and lowest achievement categories.

1. Improve the educational experience for all students, specific to identified disparities.
2. Improve the achievement disparities among student groups to ensure that all students read and write on grade level.
3. Engage communities and families so that they can advocate for their children.

Essential 6: Family and School Collaboration. Families and schools engaged as partners in supporting and advocating for students. Maximizing on skills, strengths and interests, families are active participants in the school community and work collaboratively to promote social, emotional, and academic growth.

1. Expand and reorganize District infrastructure to be conducive to strong family/school collaboration and engagement.
2. Create environments where families and school personnel are maximizing skills, strengths and interests, in order to be active participants in the school community and to work collaboratively to promote social, emotional, and academic growth of students.

Essential 7: Student Success. Providing opportunities for students to engage and connect to activities and school. Ensuring graduation credit is earned and career pathways explored. Student success is at the core of our work. Individual planning and building relationships with every student is critical. It is imperative for students to feel safe and supported.

1. Build relationships and make connections with every student.
2. Ensure students feel safe and valued.
3. Ensure graduation credit is earned in order to be college and career ready.

SIGNIFICANT LAWS AFFECTING THIS BUDGET

The following is a summary of the significant provisions of the laws of the State of Utah applicable to Utah School District budgets. This budget is adopted in compliance with these legal requirements.

Utah Code Budget Provisions

As used in sections 53G-7-302, 53G-7-303, 53G-7-305, 53G-7-307, and 53G-7-309:

1. a. "Budget officer" means:
 - i. for a school district, the school district's superintendent; or
 - ii. for a charter school, an individual selected by the charter school governing board.
- b. "LEA Governing board" means:
 - i. for a school district, the local school board; or
 - ii. for a charter school, the charter school governing board.

53G-7-302. School district and charter school budgets.

2. Before June 1 of each year, the budget officer shall prepare a tentative budget, with supporting documentation, to be submitted to the budget officer's governing board.
3. The tentative budget and supporting documents shall include the following items:
 - a. the revenues and expenditures of the preceding fiscal year;
 - b. the estimated revenues and expenditures of the current fiscal year;
 - c. for a school district, an estimate of the revenues for the succeeding fiscal year based upon the lowest tax levy that will raise the required revenue, using the current year's taxable value as the basis for this calculation;
 - d. a detailed estimate of the essential expenditures for all purposes for the next succeeding fiscal year; and
 - e. the estimated financial condition of the school district or charter school by funds at the close of the current fiscal year.
4. The tentative budget shall be filed with the district business administrator or charter school executive director for public inspection at least 15 days before the date of the tentative budget's proposed adoption by the governing board.

53G-7-303. Local governing board budget procedures.

2. a. For a school district, before June 30 of each year, a local school board shall adopt a budget and make appropriations for the next fiscal year.
- b. For a school district, if the tax rate in the school district's proposed budget exceeds the certified tax rate defined in Section 59-2-924, the local school board shall comply with Section 59-2-919 in adopting the budget, except as provided by Section 53F-8-301.
3. a. For a school district, before the adoption or amendment of a budget, a local school board shall hold a public hearing, as defined in Section 10-9a-103, on the proposed budget or budget amendment.
- b. In addition to complying with Title 52, Chapter 4, Open and Public Meetings Act, in regards to the public hearing described in Subsection (3)(a), at least 10 days prior to the public hearing, a local school board shall:

- i. publish a notice of the public hearing in a newspaper or combination of newspapers of general circulation in the school district, except as provided in Section 45-1-101;
 - ii. publish a notice of the public hearing electronically in accordance with Section 45-1-101;
 - iii. file a copy of the proposed budget with the local school board's business administrator for public inspection; and
 - iv. post the proposed budget on the school district's Internet website.
 - c. A notice of a public hearing on a school district's proposed budget shall include information on how the public may access the proposed budget as provided in Subsections (3)(b)(iii) and (iv).
4. For a charter school, before June 30 of each year, a charter school governing board shall adopt a budget for the next fiscal year.
5. Within 30 days of adopting a budget, a governing board shall file a copy of the adopted budget with the state auditor and the State Board of Education.

53G-7-304. *Undistributed reserve in school board budget.*

1. A local school board may adopt a budget with an undistributed reserve. The reserve may not exceed 5% of the maintenance and operation budget (General Fund) adopted by the board in accordance with a scale developed by the State Board of Education. The scale is based on the size of the school district's budget.
2. The board may appropriate all or a part of the undistributed reserve made to any expenditure classification in the maintenance and operation budget (General Fund) by written resolution adopted by a majority vote of the board setting forth the reasons for the appropriation. The board shall file a copy of the resolution with the State Board of Education and the state auditor.
3. The board may not use undistributed reserves in the negotiation or settlement of contract salaries for school district employees.

53G-7-305. *Limits on appropriations -- Estimated expendable revenue.*

2. A governing board may not make an appropriation in excess of its estimated expendable revenue, including undistributed reserves, for the following fiscal year.
3. A governing board may reduce a budget appropriation at the governing board's regular meeting if notice of the proposed action is given to all governing board members and to the district superintendent or charter school executive director, as applicable, at least one week before the meeting.
4. For a school district, in determining the estimated expendable revenue, any existing deficits arising through excessive expenditures from former years are deducted from the estimated revenue for the ensuing year to the extent of at least 10% of the entire tax revenue of the district for the previous year.
5. For a school district, in the event of financial hardships, the local school board may deduct from the estimated expendable revenue for the ensuing year, by fund, at least 25% of the deficit amount.

6. For a school district, all estimated balances available for appropriations at the end of the fiscal year shall revert to the funds from which they were appropriated and shall be fund balances available for appropriation in the budget of the following year.
7. For a school district, an increase in an appropriation may not be made by the local school board unless the following steps are taken:
 - a. the local school board receives a written request from the district superintendent that sets forth the reasons for the proposed increase;
 - b. notice of the request is published:
 - i. in a newspaper of general circulation within the school district at least one week before the local school board meeting at which the request will be considered; and
 - ii. in accordance with Section 45-1-101, at least one week before the local school board meeting at which the request will be considered; and
 - c. the local school board holds a public hearing on the request before the local school board's acting on the request.

53G-7-307. Warrants drawn by budget officer.

2. The budget officer of a governing board may not draw warrants on school district or charter school funds except in accordance with and within the limits of the budget passed by the governing board.

53G-7-308. Emergency expenditures.

This part does not apply to appropriations required because of emergencies involving loss of life or great loss of property.

53G-7-309. Monthly budget reports.

2. The business administrator or budget officer of a governing board shall provide each board member with a report, on a monthly basis, that includes the following information:
 - a. the amounts of all budget appropriations;
 - b. the disbursements from the appropriations as of the date of the report; and
 - c. the percentage of the disbursements as of the date of the report.
3. Within five days of providing the monthly report described in Subsection (2) to a governing board, the business administrator or budget officer shall make a copy of the report available for public review.

BUDGET DEVELOPMENT AND ADMINISTRATION PROCEDURES

The following budget procedures of the Board of Education guide the preparation and administration of this budget.

1. Operating Budget Procedures

- A. The District will cover current expenditures with current revenues. The District will avoid budgetary procedures that cover current expenditures at the expense of meeting future years' expenditures, such as postponing expenditures, accruing future years' revenues, or rolling over short-term debt.

- B. The budget will provide for adequate maintenance of capital, plant, and equipment, and for orderly replacement of equipment.
- C. The District will maintain an interactive online budgetary control system to assist in following the budget plan.
- D. The District will prepare monthly reports comparing actual revenues and expenditures to budgeted amounts.
- E. Where possible, the District will integrate performance measurement and productivity indicators with the budget.
- F. The District will continue its procedure of budgeting for indirect costs in every allowable program to insure that full costs are reflected in every program and fund budget.

2. *Capital Improvement Budget Procedures*

- A. The District will develop and administer a multi-year plan for capital improvements and update it annually.
- B. The District will budget for major capital projects in accordance with the priorities of the Board of Education.
- C. The District will coordinate development of the capital improvement budget with development of the operating budget. Future operating costs associated with new capital improvements will be projected and included in operating budgets.
- D. The District will maintain all assets at a level adequate to protect the District's capital investment and to minimize future maintenance and replacement costs.
- E. The District will identify the estimated costs and potential funding sources for each capital project proposal before it is submitted to the board for approval.
- F. The District will restrict any new or replacement construction to be consistent with State guidelines for school building utilization.
- G. The District will determine the least costly financing method for all new projects.

3. *Debt Management Procedures*

- A. The District will confine long-term borrowing to capital projects and purchases of equipment, as required by law.
- B. When the District finances capital projects by issuing bonds, it will pay back the bonds within a period not to exceed the expected useful life of the asset acquired.
- C. The District will try to keep the average maturity of general obligation bonds at or below ten years.

- D. Total general-obligation debt will not exceed 1% of the reasonable fair market value of taxable property within the District.
- E. The District will not use long-term debt for current operations.
- F. The District will meet all debt service obligations when due.
- G. The District will retire tax and revenue anticipation debt annually.
- H. The District will maintain communication with bond rating agencies about its financial condition. The District will follow a procedure of full disclosure in every financial report and official statement.
- I. The District will provide to the capital markets ongoing disclosure of annual financial information and material events that may affect the District's financial strength.

4. *Revenue Estimation Procedures*

- A. The District business administrator will estimate annual revenues by an objective, analytical process. The District will not include revenue in the budget that cannot be verified with documentation of its source and amount.
- B. The District will set fees and user charges in its internal service funds at a level that fully supports the total direct and indirect costs of the activity.

5. *Fund Balance and Reserve Procedures*

- A. In order to maintain and protect the long term financial capacity of the District, total fund balance and reserves in the General Fund will be maintained at a level of not less than 5% of total General Fund expenditures.

6. *Accounting, Auditing, and Financial Reporting Procedures*

- A. The accounting system will report financial information, on a basis consistent with Generally Accepted Accounting Principals, as established by the Governmental Accounting Standards Board.
- B. Regular monthly and annual financial reports will present a summary of financial activity by fund.
- C. An independent certified public accounting firm will be selected by the Board of Education and will perform an annual audit, and will publicly issue their opinion on the District's financial statement.
- D. The District will seek to obtain and maintain a Certificate of Achievement for Excellence in Financial Reporting from the Association of School Business Officials International and the Governmental Finance Officers Association. The District will also seek to obtain and maintain the Meritorious Budget Award from the Association of School Business Officials International.

BUDGET DEVELOPMENT PROCESS

1. For the fiscal year beginning July 1, the business administrator prepares a tentative budget which is presented to the Board of Education by the superintendent on or before the preceding June 1.
2. After study, deliberation, possible amendments, and a public hearing, the Board of Education legally adopts the final budget prior to June 30.
3. Once adopted, the budget can be amended by subsequent Board action. Reductions in or reallocations of appropriations may be approved by the Board after recommendation of the superintendent, but increased appropriations by fund require a public hearing prior to amending the budget.
4. Adjustments in estimated revenue and appropriations for the prior fiscal year are included in the budget document and are approved by the Board as the revised budget.
5. As determined by the State Superintendent of Public Instruction, the level at which expenditures may not legally exceed appropriations is the total budget of a given fund.
6. At the end of a year, unencumbered appropriations lapse.

CAPITAL PROJECTS PROCESS

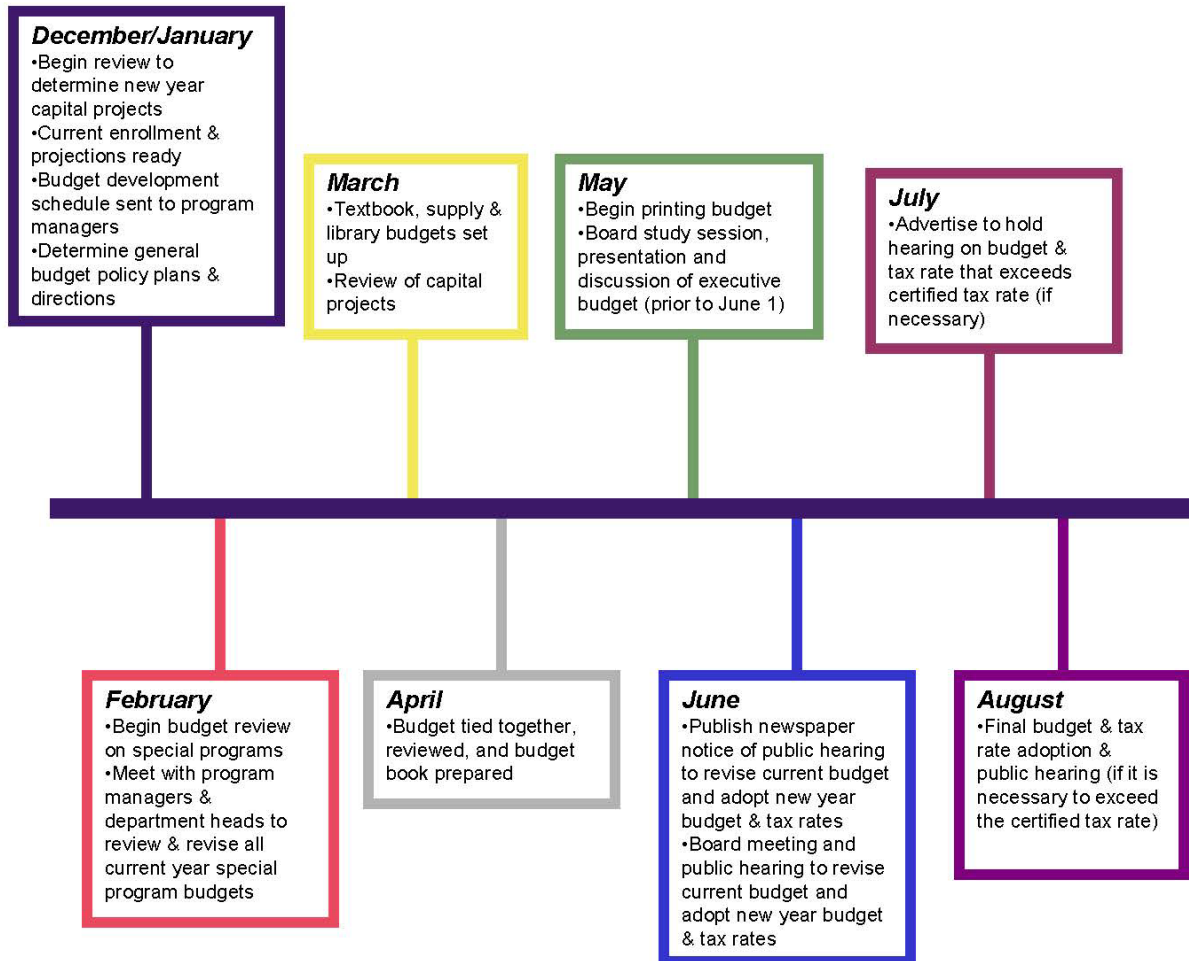
The District has a long term building replacement and retrofit program which has been developed through a process that included a study and recommendations by a broad based committee representing many experts in our community. This process included a structural engineering study of each building and a geotechnical analysis of each site. Also, each year every building is reviewed by representatives of the District's architectural, engineering, and trades staff, and the school principal and/or other representatives of the school. As a result of this review, the District's five-year Capital Improvement Plan is revised for the budget year and for four future years.

BUDGET ADMINISTRATION AND MANAGEMENT PROCESS

Every dollar of expenditure included in this budget is assigned to some person as a "cost center controller" for that particular piece of the budget. This person may be a general administrator, department administrator, building level administrator, teacher, or other staff member. These cost center administrators are responsible to control "their" budget, and are subject to disciplinary action for failure to properly control or manage their budget. The management information system and organization will not allow expenditures to be incurred unless they are properly classified and authorized by the cost center controller and within the limits of available appropriations. An interactive online budgetary control system provides cost center controller's budget status information at the touch of a computer terminal key. Requisitions, purchase orders, employee contracts, etc. are reported as encumbrances against available appropriations at the time they are originated. Cost center controllers are with few exceptions authorized to make changes (re-allocations) within their budget with approval of the budget department. New program budgets or expansion of program budgets require Board approval.

As the board adopts a revised current year budget in June, all budget items are Board approved.

BUDGET DEVELOPMENT TIMELINE



EXPLANATION OF FUNCTION CLASSIFICATION OF EXPENDITURES

Instructional Services. This function includes those activities dealing directly with the instruction of students. The expenditures which can be identified as being directly related to instruction of students in a learning situation are considered as instructional. Teacher salaries, teacher assistant salaries, equipment in the classroom essential to the subject taught, and furniture and supplies directly related to instruction are examples of the type of expenditures that are included.

Counseling and Child Accounting Services. This function encompasses those activities related to promoting and improving school attendance and counseling. The costs necessary to manage and provide health and nursing services are identified with this function. It includes providing health services which are not part of direct instruction. This function also includes assessing and testing pupils with respect to career and educational opportunities, and helping them establish realistic goals. The costs of managing and operating the attendance office are identified with this function. Salaries of personnel, staff, and costs of office supplies and equipment are examples of includable cost items.

Media Services and Educational Supervision Services. This function encompasses those activities which have as their purpose managing, directing, and supervising the instructional program and improving the quality of instruction and curriculum. It includes responsibilities in such areas as improvement of curriculum and instruction, research and development, program evaluation, curriculum supervision, and in-service education for professional personnel, as well as supplies and equipment to support the instructional program. This function also embraces the preparing, maintaining, and distribution of library and media resources used to support instruction. Some examples would be costs for media equipment, salaries of media personnel, library books, and periodicals.

Support Services – General District Administration. This function covers those activities which have as their purpose overall administrative responsibility for the entire school system. It includes responsibilities of such areas as the board of education, the office of the superintendent, and the office of the business administrator. Costs include staff salaries, as well as supplies and equipment to support general administration.

Support Services – General School Administration. This function covers those activities which have as their purpose directing, managing, and supervising a school. It includes the principal, assistant principal, and other administrative and clerical staff. Costs necessary to provide personnel, supplies, and equipment to manage and operate a school, are classified in this function.

Support Services – Central Services. This function encompasses activities concerned with the operation of business services, such as fiscal services, purchasing services, and warehouse and distribution services. It also covers those activities concerned with public information services, the management of employee data, the directing and management of data processing services, those activities concerned with storage and retrieval of information for management and reporting, and the directing and management of volunteer services. Costs include staff salaries, as well as supplies and equipment to support these activities.

Plant Operation and Maintenance Services. This function encompasses those activities concerned with keeping the physical plant open, comfortable, and safe for use, and keeping the grounds, buildings, and building equipment in an effective working condition and state of repair.

Student Transportation. This function covers the costs of providing management and operation services for regular bus routes used to transport students to and from school.

Child Nutrition Services. This function encompasses those activities which have as their purpose the management of the food service program of the school or school system, and serving of regular and incidental meals, lunches, breakfasts, or snacks in connection with school activities. It includes directing and managing food services, preparing and serving food, operating kitchen equipment, and storage of food and equipment.

Community Services and Building Rentals. This function covers those activities concerned with community preschool and after-school programs, the management and coordination of community recreation services, and building rentals. Also included in this function are pass-through tax resources that are paid directly to other entities and are not available to the District.

Site Improvement Services. This function includes activities concerned with the acquisition of land, landscaping of sites, and improvements to sites. Costs of these items are charged to this function.

Building Improvement Services. This function includes activities concerned with the acquisition of buildings, the remodeling and construction of buildings, and additions to buildings. Costs of these items are charged to this function.

Debt Services. This function covers bond principal, interest, and paying agent costs.



THE FINANCIAL SECTION OF THE BUDGET CONTAINS:

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Summary of Budgets

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- Summary of Budgets – All Operational Funds 49

A presentation of the budgets for all Governmental and Internal Service Funds of the School District. These budgets are presented using a pyramid approach, which first presents in summary form the budgets for all funds, then presents the budget for each individual fund.

These budgets are presented with comparative figures for the current year. The presentation includes the current year revised budget which is expected to be an accurate estimate of current year actual revenue and expenditures. The presentation also includes three prior years actual revenue and expenditures for comparative purposes.

Governmental Funds:

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- Summary of Budgets – Capital Projects & Debt Service Funds 75
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MAJOR REVENUE SOURCES, UNDERLYING ASSUMPTIONS, AND SIGNIFICANT REVENUE TRENDS**Major Revenue Sources****Property Tax and State Funds**

Public education K-12 in the State of Utah is financed through what is commonly referred to as an equalized state funding formula. Under this Utah system of funding, each district is required to levy a basic tax rate of an estimated .001661 per dollar of taxable value and State funds are added to the proceeds of this tax to provide a fixed amount of money guaranteed by the State for each student in average daily membership (ADM). State funds which are acquired primarily through a State income tax are added to the proceeds of the required basic tax rate to guarantee the fixed amount per student. For 2019-20, the amount per student is \$3,532 which is a 4.00% increase from the \$3,395 guaranteed for 2018-19.

Interest on Investments

Interest is earned on the funds the District invests. The State's Money Management Act states that the entity shall invest its funds based on these proprieties: First, safety of principal; second, need for liquidity; and third, yield on investments.

Other Local Revenues

Other local revenue comes from four main sources; tuition charged to students and participants of special programs, rental of facilities, donations, and miscellaneous grants.

The District receives tuition from students for summer school programs and behind the wheel drivers education programs. Tuition is also received for community education programs, and for students attending from other school districts.

The District rents its facilities to many organizations. These groups are charged rent according to the rental policy of the District.

Federal Revenues

The District receives grants and entitlements for programs such as Title 1, Special Education, Career and Technical Education, and other various grants. Title 1 and Special Education funds account for the largest portion of the Federal revenue the District receives. All Federal revenues are received by grants and entitlements, and must be spent for the purpose specified by the grant or entitlement. Any portion of the grant or entitlement that is not expended at the end of the fiscal year is deferred to the next fiscal year or returned to the Federal Government.

Underlying Assumptions and Significant Revenue Trends

The District projects \$224.3 million in revenue for the General Fund of the District. The effect of the state funding system is that 60.77% of the General Fund revenue of the District is controlled by the State appropriation process, and 27.15% is controlled by the tax rates and assessed value of the tax base. The amount received per student in ADM in the basic program is always the amount guaranteed by the legislature. What changes each year is the portion that is provided by local tax as compared to the portion provided by State funds, but the total will always be the guaranteed amount per student. (Please see Chart 4, on page 125, for additional information.)

Since the State legislature has already passed and the Governor has signed into law the 2019-20 School Finance Act, the District can estimate very accurately the 60.77% of the General Fund revenue that is effectively determined by the level of State funding. The only variable factor is the number of students in average daily membership in the District. Revenue estimates for this budget are based on an estimated decrease in student average daily membership of 267 students. (See Chart 1, District Enrollment Trends, on page 119.)

For the years 2015-16, 2016-17, and 2017-18 General Fund revenues increased by 4.96%, 3.72%, and 7.89% respectively. During the 2018-19 year, General Fund revenue is estimated to increase slightly by .65%, while 2019-20 is estimated to increase by 1.41%. (Please refer to Chart 5, on page 126, for historical trend information.)

The total tax rate for all Governmental Funds has decreased from years 2015 to 2019 from .006497 to .005348, a 17.69% decrease. The tax rate for the General Fund and Special Revenue Funds combined has decreased 14.41% during this period due to legislatively determined decreases in the state wide basic tax rate. The tax rate for Capital Projects and Debt Service decreased 25.98% due to debt reduction. (Please refer to Chart 7, page 128, for additional information.)

The estimated market value, taxable value, and net taxable value of property within the District is presented on Chart 8, on page 129. Estimated market value of property in the District has increased an average of 8.51% per year during the 2015 to 2019 period. In this same period, total taxable value has increased an average of 8.22% per year, and net taxable value has increased an average of 8.61% per year. The most important value is the net taxable value. This is the value to which the tax rate of the District is applied to arrive at taxes assessed. Net taxable value is what remains after the Redevelopment Agency takes its tax increment from the taxable value.

Total taxes assessed have increased an average of 5.53% over the last nine years while total collections have increased an average of 5.95% over the same period of time. (Please refer to Chart 9, on page 130, for additional information.)

District expenditures are organized by fund, program, location or organizational unit, function, and object. The presentation of these categories varies by schedule for clarity and ease of understanding. Programs are grouped by related activities and presented in the financial section of the budget titled "Program Summaries". Expenditures presented in the "Program Summaries" section are classified by fund, function, and object. Some examples of function classifications are Instructional Services and Counseling and Child Accounting Services, etc. An explanation of the major function classifications is included at the end of the organizational section. Some examples of expenditure objects are salaries, other employee benefits, insurance, supplies, etc. Location or organizational unit presentation is too detailed for presentation in this document.

SALT LAKE CITY SCHOOL DISTRICT
Summary of Budgets - All Governmental Fund Types
Fiscal Year 2019-20 Budget
Fund Expenditures by Function

	Total All Governmental Funds	General Fund	Special Revenue Funds	Capital Projects & Debt Service Funds
Revenues:				
Property taxes	\$ 160,616,400	\$ 106,352,285	\$ 17,444,091	\$ 36,820,024
Interest on investments	1,828,975	1,191,200	255,500	382,275
Sale of food	1,448,917	0	1,448,917	0
Other local revenue	17,355,781	10,316,893	6,969,675	69,213
State of Utah	92,950,845	90,808,787	2,142,058	0
Federal government	25,270,881	15,605,816	9,665,065	0
Total Revenues	299,471,799	224,274,981	37,925,306	37,271,512
Expenditures:				
Instruction	151,471,253	146,471,253	5,000,000	0
Counseling and child accounting	9,449,741	9,449,741	0	0
Media services and educational supervision	18,230,812	18,230,812	0	0
General district administration	1,111,549	1,111,549	0	0
General school administration	15,835,976	15,835,976	0	0
Central services	6,554,733	6,554,733	0	0
Operation and maintenance of school buildings	20,406,867	20,406,867	0	0
Student transportation	6,213,419	6,213,419	0	0
Child nutrition services	13,576,620	270,042	13,306,578	0
Community services and building rentals	28,679,822	9,281,506	19,398,316	0
Capital outlay	25,535,273	0	0	25,535,273
Debt service	8,937,450	0	0	8,937,450
Total Expenditures	306,003,515	233,825,898	37,704,894	34,472,723
Deficiency of revenues under expenditures	(6,531,716)	(9,550,917)	220,412	2,798,789
Other Financing Sources:				
Sale of capital assets	15,000	0	15,000	0
Sale of real property	73,000	0	0	73,000
Net change in fund balances	(6,443,716)	(9,550,917)	235,412	2,871,789
Fund Balances - July 1	100,171,040	55,497,426	8,306,393	36,367,221
Fund Balances - June 30	\$ 93,727,324	\$ 45,946,509	\$ 8,541,805	\$ 39,239,010
Fund Balance				
Nonspendable:				
Inventories	\$ 793,864	\$ 0	\$ 793,864	\$ 0
Prepaid expenditures	317,974	235,033	33,125	49,816
Restricted:				
Debt service	9,780,018	0	0	9,780,018
Capital projects	29,409,176	0	0	29,409,176
Child nutrition services	1,590,867	0	1,590,867	0
Salt Lake Education Foundation	3,076,837	0	3,076,837	0
Committed:				
Economic stabilization	7,000,000	7,000,000	0	0
Assigned:				
Charter schools	19,000	19,000	0	0
Programs	25,861,302	25,861,302	0	0
Programs reported in the schools	2,355,213	2,355,213	0	0
Students	3,047,112	0	3,047,112	0
Employee benefit obligations	10,475,961	10,475,961	0	0
Unassigned:	0	0	0	0
Total Fund Balances	\$ 93,727,324	\$ 45,946,509	\$ 8,541,805	\$ 39,239,010

SALT LAKE CITY SCHOOL DISTRICT

Summary of Budgets - All Governmental Fund Types

Fiscal Year 2019-20 Budget

Fund Expenditures by Object

	Total All Governmental Funds	General Fund	Special Revenue Funds	Capital Projects & Debt Service Funds
Revenues:				
Property taxes	\$ 160,616,400	\$ 106,352,285	\$ 17,444,091	\$ 36,820,024
Interest on investments	1,828,975	1,191,200	255,500	382,275
Sale of food	1,448,917	0	1,448,917	0
Other local revenue	17,355,781	10,316,893	6,969,675	69,213
State of Utah	92,950,845	90,808,787	2,142,058	0
Federal government	25,270,881	15,605,816	9,665,065	0
Total Revenues	299,471,799	224,274,981	37,925,306	37,271,512
Expenditures:				
Salaries	155,321,880	148,523,329	4,238,109	2,560,442
Employee benefits	63,359,261	60,052,463	1,978,117	1,328,681
Contract services - professional & educational	22,612,659	3,314,918	1,185,000	18,112,741
Maintenance & repairs	2,725,894	2,725,894	0	0
Field trips, insurance, phone, & travel	2,518,941	1,978,202	510,144	30,595
Supplies, textbooks, & utilities	28,935,076	15,662,712	11,246,695	2,025,669
Equipment	3,380,825	1,568,380	413,000	1,399,445
Indirect costs, interest, & other expenses	12,622,710	0	3,607,560	9,015,150
Tax increment paid to other entity	14,526,269	0	14,526,269	0
Total Expenditures	306,003,515	233,825,898	37,704,894	34,472,723
Deficiency of revenues under expenditures	(6,531,716)	(9,550,917)	220,412	2,798,789
Other Financing Sources:				
Sale of capital assets	15,000	0	15,000	0
Sale of real property	73,000	0	0	73,000
Net change in fund balances	(6,443,716)	(9,550,917)	235,412	2,871,789
Fund Balances - July 1	100,171,040	55,497,426	8,306,393	36,367,221
Fund Balances - June 30	\$ 93,727,324	\$ 45,946,509	\$ 8,541,805	\$ 39,239,010
Fund Balance				
Nonspendable:				
Inventories	\$ 793,864	\$ 0	\$ 793,864	\$ 0
Prepaid expenditures	317,974	235,033	33,125	49,816
Restricted:				
Debt service	9,780,018	0	0	9,780,018
Capital projects	29,409,176	0	0	29,409,176
Child nutrition services	1,590,867	0	1,590,867	0
Salt Lake Education Foundation	3,076,837	0	3,076,837	0
Committed:				
Economic stabilization	7,000,000	7,000,000	0	0
Assigned:				
Charter schools	19,000	19,000	0	0
Programs	25,861,302	25,861,302	0	0
Programs reported in the schools	2,355,213	2,355,213	0	0
Students	3,047,112	0	3,047,112	0
Employee benefit obligations	10,475,961	10,475,961	0	0
Unassigned:	0	0	0	0
Total Fund Balances	\$ 93,727,324	\$ 45,946,509	\$ 8,541,805	\$ 39,239,010

SALT LAKE CITY SCHOOL DISTRICT
Summary of Budgets - All Operational Funds
Fiscal Year 2019-20 Budget
Fund Expenditures by Function

	Total All Operational Funds	General Fund	Special Revenue Funds
Revenues:			
Property taxes	\$ 123,796,376	\$ 106,352,285	\$ 17,444,091
Interest on investments	1,446,700	1,191,200	255,500
Sale of food	1,448,917	0	1,448,917
Other local revenue	17,286,568	10,316,893	6,969,675
State of Utah	92,950,845	90,808,787	2,142,058
Federal government	25,270,881	15,605,816	9,665,065
Total Revenues	262,200,287	224,274,981	37,925,306
Expenditures:			
Instruction	151,471,253	146,471,253	5,000,000
Counseling and child accounting	9,449,741	9,449,741	0
Media services and educational supervision	18,230,812	18,230,812	0
General district administration	1,111,549	1,111,549	0
General school administration	15,835,976	15,835,976	0
Central services	6,554,733	6,554,733	0
Operation and maintenance of school buildings	20,406,867	20,406,867	0
Student transportation	6,213,419	6,213,419	0
Child nutrition services	13,576,620	270,042	13,306,578
Community services and building rentals	28,679,822	9,281,506	19,398,316
Total Expenditures	271,530,792	233,825,898	37,704,894
Deficiency of revenues under expenditures	(9,330,505)	(9,550,917)	220,412
Other Financing Sources:			
Sale of capital assets	15,000	0	15,000
Net change in fund balances	(9,315,505)	(9,550,917)	235,412
Fund Balances - July 1	63,803,819	55,497,426	8,306,393
Fund Balances - June 30	\$ 54,488,314	\$ 45,946,509	\$ 8,541,805
Fund Balance			
Nonspendable:			
Inventories	\$ 793,864	\$ 0	\$ 793,864
Prepaid expenditures	268,158	235,033	33,125
Restricted:			
Child nutrition services	1,590,867	0	1,590,867
Salt Lake Education Foundation	3,076,837	0	3,076,837
Committed:			
Economic stabilization	7,000,000	7,000,000	0
Assigned:			
Charter schools	19,000	19,000	0
Programs	25,861,302	25,861,302	0
Programs reported in the schools	2,355,213	2,355,213	0
Students	3,047,112	0	3,047,112
Employee benefit obligations	10,475,961	10,475,961	0
Unassigned:	0	0	0
Total Fund Balances	\$ 54,488,314	\$ 45,946,509	\$ 8,541,805

SALT LAKE CITY SCHOOL DISTRICT
Summary of Budgets - All Operational Funds
Fiscal Year 2019-20 Budget
Fund Expenditures by Object

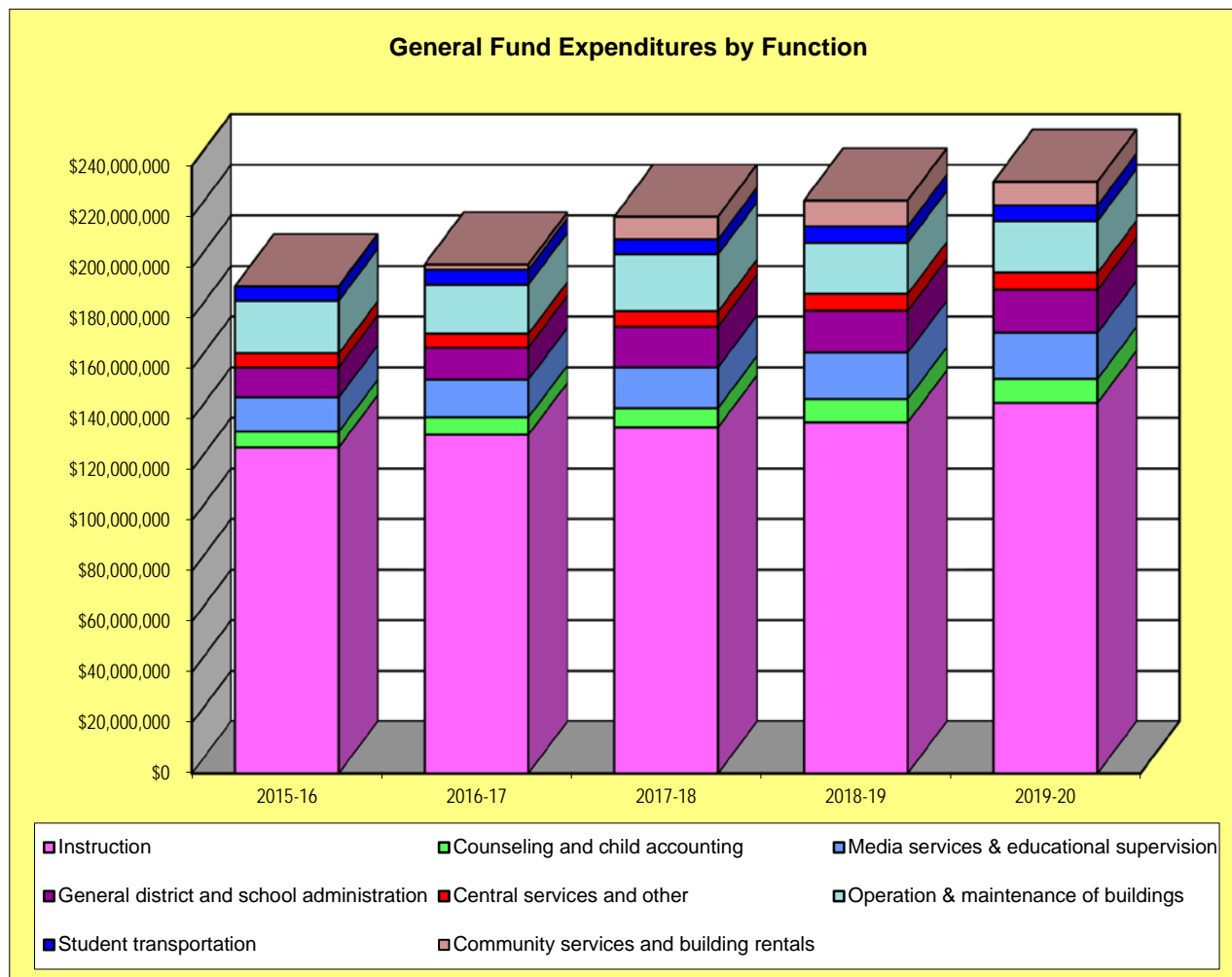
	Total All Operational Funds	General Fund	Special Revenue Funds
Revenues:			
Property taxes	\$ 123,796,376	\$ 106,352,285	\$ 17,444,091
Interest on investments	1,446,700	1,191,200	255,500
Sale of food	1,448,917	0	1,448,917
Other local revenue	17,286,568	10,316,893	6,969,675
State of Utah	92,950,845	90,808,787	2,142,058
Federal government	25,270,881	15,605,816	9,665,065
Total Revenues	262,200,287	224,274,981	37,925,306
Expenditures:			
Salaries	152,761,438	148,523,329	4,238,109
Employee benefits	62,030,580	60,052,463	1,978,117
Contract services - professional & educational	4,499,918	3,314,918	1,185,000
Maintenance & repairs	2,725,894	2,725,894	0
Field trips, insurance, phone, & travel	2,488,346	1,978,202	510,144
Supplies, textbooks, & utilities	26,909,407	15,662,712	11,246,695
Equipment	1,981,380	1,568,380	413,000
Indirect costs, interest, & other expenses	3,607,560	0	3,607,560
Tax increment paid to other entity	14,526,269	0	14,526,269
Total Expenditures	271,530,792	233,825,898	37,704,894
Deficiency of revenues under expenditures	(9,330,505)	(9,550,917)	220,412
Other Financing Sources:			
Sale of capital assets	15,000	0	15,000
Net change in fund balances	(9,315,505)	(9,550,917)	235,412
Fund Balances - July 1	63,803,819	55,497,426	8,306,393
Fund Balances - June 30	\$ 54,488,314	\$ 45,946,509	\$ 8,541,805
Fund Balance			
Nonspendable:			
Inventories	\$ 793,864	\$ 0	\$ 793,864
Prepaid expenditures	268,158	235,033	33,125
Restricted:			
Child nutrition services	1,590,867	0	1,590,867
Salat Lake Education Foundation	3,076,837	0	3,076,837
Committed:			
Economic stabilization	7,000,000	7,000,000	0
Assigned:			
Charter schools	19,000	19,000	0
Programs	25,861,302	25,861,302	0
Programs reported in the schools	2,355,213	2,355,213	0
Students	3,047,112	0	3,047,112
Employee benefit obligations	10,475,961	10,475,961	0
Unassigned:	0	0	0
Total Fund Balances	\$ 54,488,314	\$ 45,946,509	\$ 8,541,805

SALT LAKE CITY SCHOOL DISTRICT

General Fund - Expenditures by Function

For Fiscal Year 2019-20 With Comparative Information for Years 2015-16 Through 2018-19

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Revised Budget	2019-20 Budget
Instruction	\$128,920,339	\$133,859,849	\$136,805,278	\$138,740,751	\$146,471,253
Counseling and child accounting	6,135,406	6,849,571	7,636,383	9,204,491	9,449,741
Media services & educational supervision	13,575,203	14,936,803	16,115,269	18,390,771	18,230,812
General district and school administration	11,882,456	12,626,536	16,050,688	16,489,907	16,947,525
Central services and other	5,536,784	5,483,665	6,031,165	6,718,435	6,824,775
Operation & maintenance of buildings	20,735,493	19,438,391	22,524,300	20,193,301	20,406,867
Student transportation	5,724,106	5,832,589	5,950,804	6,510,248	6,213,419
Community services and building rentals	0	2,119,093	8,885,188	10,141,635	9,281,506
	\$192,509,787	\$201,146,497	\$219,999,075	\$226,389,539	\$233,825,898



SALT LAKE CITY SCHOOL DISTRICT

General Fund Budget

For Fiscal Year 2019-20 With Comparative Information for Years 2015-16 Through 2018-19

Fund Expenditures by Function

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Revised Budget	2019-20 Budget
Revenues:					
Property taxes	\$ 93,719,159	\$ 98,413,434	\$ 99,904,251	\$ 100,506,036	\$ 106,352,285
Interest on investments	785,853	1,277,467	1,523,798	1,191,200	1,191,200
Other local revenue	3,519,698	3,339,479	10,848,622	9,855,510	10,316,893
State of Utah	81,711,571	84,331,644	89,314,800	92,893,196	90,808,787
Federal government	16,644,446	16,314,388	18,151,415	16,721,301	15,605,816
Total Revenues	196,380,727	203,676,412	219,742,886	221,167,243	224,274,981
Expenditures:					
Instruction	128,920,339	133,859,849	136,805,278	138,740,751	146,471,253
Counseling and child accounting	6,135,406	6,849,571	7,636,383	9,204,491	9,449,741
Media services and educational supervision	13,575,203	14,936,803	16,115,269	18,390,771	18,230,812
General district administration	811,039	1,052,007	1,006,563	1,121,872	1,111,549
General school administration	11,071,417	11,574,529	15,044,125	15,368,035	15,835,976
Central services	5,386,665	5,342,482	5,904,196	6,444,789	6,554,733
Operation and maintenance of school buildings	20,735,493	19,438,391	22,524,300	20,193,301	20,406,867
Student transportation	5,724,106	5,832,589	5,950,804	6,510,248	6,213,419
Child nutrition services	150,119	141,183	126,969	273,646	270,042
Community services and building rentals	0	2,119,093	8,885,188	10,141,635	9,281,506
Total Expenditures	192,509,787	201,146,497	219,999,075	226,389,539	233,825,898
Net change in fund balances	3,870,940	2,529,915	(256,189)	(5,222,296)	(9,550,917)
Fund Balance - July 1 Special Programs Fund *	0	0	10,152,426	0	0
Fund Balance - July 1	44,422,630	48,293,570	50,823,485	60,719,722	55,497,426
Fund Balance - June 30	\$ 48,293,570	\$ 50,823,485	\$ 60,719,722	\$ 55,497,426	\$ 45,946,509
Fund Balance					
Nonspendable:					
Prepaid expenditures	\$ 112,365	\$ 313,102	\$ 235,033	\$ 235,033	\$ 235,033
Committed:					
Economic stabilization **	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000
Assigned:					
Charter schools	756,250	845,022	759,086	325,224	19,000
Programs	15,810,903	17,742,473	27,042,786	26,300,755	25,861,302
Programs reported in the schools	2,923,717	3,183,331	2,967,562	2,355,213	2,355,213
Employee benefit obligations	10,475,961	10,475,961	10,475,961	10,475,961	10,475,961
Unassigned: ***	11,214,374	11,263,596	12,239,294	8,805,240	0
Total Fund Balance	\$ 48,293,570	\$ 50,823,485	\$ 60,719,722	\$ 55,497,426	\$ 45,946,509

* In 2017-18 the District discontinued the use of the Special Programs Fund (a Special Revenue Fund). The 2016-17 ending Fund Balance has been added to the 2017-18 beginning Fund Balance in the General Fund.

** The board may adopt a budget with a Designated for Undistributed Reserve for Economic Stabilization. The reserve may not exceed 5% of the General Fund budgeted revenue. The Undistributed Reserve for Economic Stabilization is for contingencies, and may not be used in the negotiation or settlement of contract salaries for District employees.

*** The 2019-20 proposed budget shows an Unassigned Fund Balance of \$0, as required by State law. (Refer to Significant Laws Affecting This Budget, 53G-7, pages 33-35, and Budget Development and Administration Policies, page 35)

SALT LAKE CITY SCHOOL DISTRICT
General Fund Budget Projected
Fiscal Years 2019-20 Through 2022-23
Fund Expenditures by Function

	2019-20 Budget	2020-21 Projected	2021-22 Projected	2022-23 Projected	Projected Growth Rate
Revenues:					
Property taxes	\$ 106,352,285	\$ 108,479,331	\$ 110,648,918	\$ 112,861,896	2.00%
Interest on investments	1,191,200	1,191,200	1,191,200	1,191,200	0.00%
Other local revenue	10,316,893	10,316,893	10,316,893	10,316,893	0.00%
State of Utah	90,808,787	92,624,963	94,477,462	96,367,011	2.00%
Federal government	15,605,816	15,605,816	15,605,816	15,605,816	0.00%
Total Revenues	<u>224,274,981</u>	<u>228,218,203</u>	<u>232,240,289</u>	<u>236,342,816</u>	1.79%
Expenditures:					
Instruction	146,471,253	148,033,855	149,614,568	151,213,608	1.08%
Counseling and child accounting	9,449,741	9,550,555	9,652,537	9,755,701	1.08%
Media services and educational supervision	18,230,812	18,425,306	18,622,053	18,821,082	1.08%
General district administration	1,111,549	1,123,407	1,135,403	1,147,538	1.08%
General school administration	15,835,976	16,004,921	16,175,823	16,348,707	1.08%
Central services	6,554,733	6,624,662	6,695,401	6,766,960	1.08%
Operation and maintenance of school buildings	20,406,867	20,624,576	20,844,807	21,067,592	1.08%
Student transportation	6,213,419	6,279,706	6,346,761	6,414,594	1.08%
Child nutrition services	270,042	272,923	275,837	278,785	1.08%
Community services and building rentals	9,281,506	9,380,525	9,480,691	9,582,019	1.08%
Total Expenditures	<u>233,825,898</u>	<u>236,320,436</u>	<u>238,843,881</u>	<u>241,396,586</u>	1.08%
Deficiency of revenues under expenditures	<u>(9,550,917)</u>	<u>(8,102,233)</u>	<u>(6,603,592)</u>	<u>(5,053,770)</u>	
Fund Balance - July 1	<u>55,497,426</u>	<u>45,946,509</u>	<u>37,844,276</u>	<u>31,240,684</u>	
Fund Balance - June 30	<u>\$ 45,946,509</u>	<u>\$ 37,844,276</u>	<u>\$ 31,240,684</u>	<u>\$ 26,186,914</u>	
Fund Balance					
Non-spendable:					
Prepaid expenditures	\$ 235,033	\$ 235,033	\$ 235,033	\$ 235,033	
Committed:					
Economic stabilization	7,000,000	7,000,000	7,000,000	7,000,000	
Assigned					
Charter schools	19,000	19,000	19,000	19,000	
Programs	25,861,302	25,861,302	25,861,302	25,861,302	
Programs reported in the schools	2,355,213	2,355,213	2,355,213	2,355,213	
Employee benefit obligations	10,475,961	10,475,961	10,475,961	10,475,961	
Unassigned	<u>0</u>	<u>(8,102,233)</u>	<u>(14,705,825)</u>	<u>(19,759,595)</u>	
Total Fund Balance	<u>\$ 45,946,509</u>	<u>\$ 37,844,276</u>	<u>\$ 31,240,684</u>	<u>\$ 26,186,914</u>	

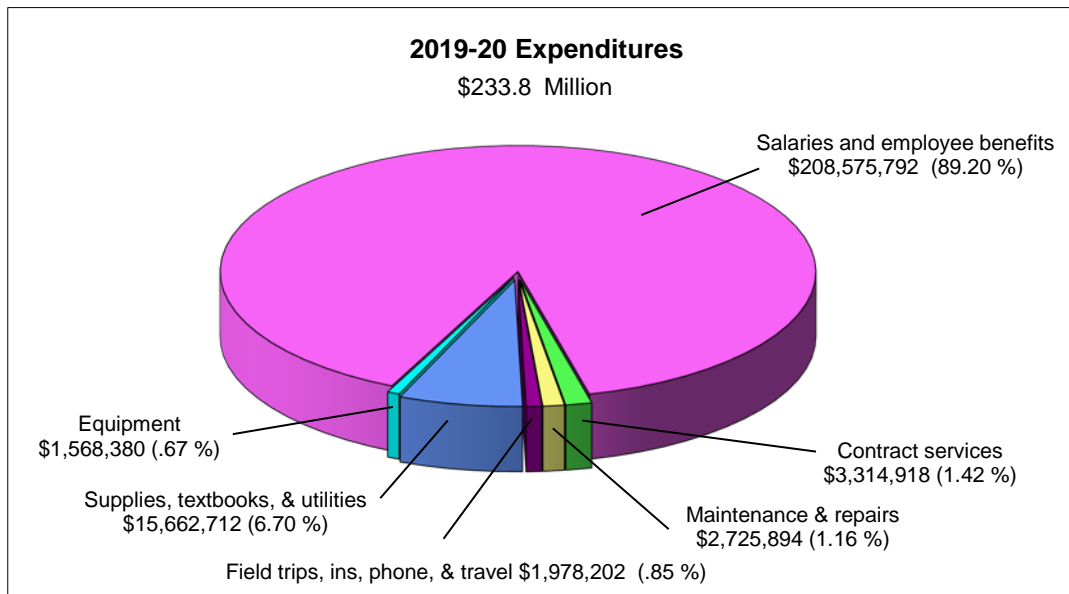
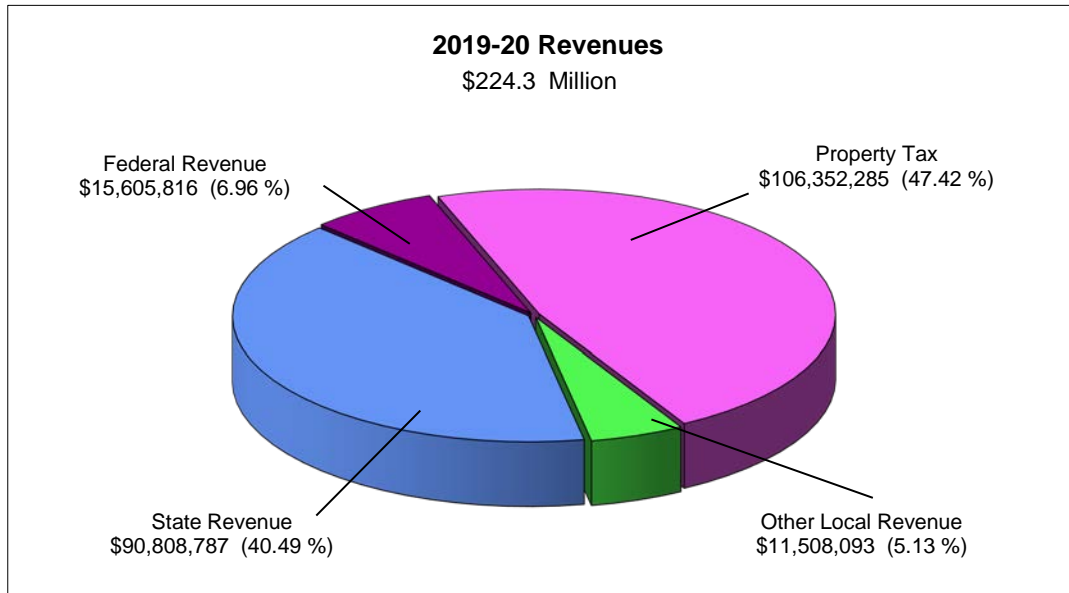
The column under the heading "Projected Growth Rate" is the rate of growth used in making the projection. The following explains the reasoning supporting the projected growth rate.

The property tax growth rate is based on past experience. Interest on investments and other local revenue is projected according to current information. State revenue is projected based on past experience. Federal revenue is based on past experience adjusted by current information. Employee benefits and salary are projected using most recent experience adjusted by some judgment. Contracted service is according to judgment only. Maintenance and repairs projections are assuming we will have to hold maintenance to the current expenditure. Supplies, textbooks, and utilities are projected based on the most recent past experience. The Board of Education will never consider adopting a deficit budget. State Law prohibits school districts from adopting a deficit budget. The point made by this model is that balancing future budgets will not be easy. It has never been easy in the past, and it certainly will not be easy during the years covered by this model.

SALT LAKE CITY SCHOOL DISTRICT

THE GENERAL FUND

The General Fund accounts for resources which are not required to be accounted for in any other fund. This fund is also used to maintain and operate all K-12 regular day school programs and activities. Revenues and expenditures of most categorical Federal and State programs are also accounted for here.



SALT LAKE CITY SCHOOL DISTRICT

General Fund Budget

For Fiscal Year 2019-20 With Comparative Information for Years 2015-16 Through 2018-19

Fund Expenditures by Object

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Revised Budget	2019-20 Budget
Revenues:					
Property taxes	\$ 93,719,159	\$ 98,413,434	\$ 99,904,251	\$ 100,506,036	\$ 106,352,285
Interest on investments	785,853	1,277,467	1,523,798	1,191,200	1,191,200
Other local revenue	3,519,698	3,339,479	10,848,622	9,855,510	10,316,893
State of Utah	81,711,571	84,331,644	89,314,800	92,893,196	90,808,787
Federal government	16,644,446	16,314,388	18,151,415	16,721,301	15,605,816
Total Revenues	<u>196,380,727</u>	<u>203,676,412</u>	<u>219,742,886</u>	<u>221,167,243</u>	<u>224,274,981</u>
Expenditures:					
Salaries	119,193,351	122,680,251	137,702,603	141,899,517	148,523,329
Employee benefits	46,996,843	50,650,255	54,791,887	57,586,807	60,052,463
Contract services - professional & educational	2,372,498	1,902,260	3,182,256	3,681,092	3,314,918
Maintenance & repairs	3,121,596	3,004,212	5,606,935	2,725,394	2,725,894
Field trips, insurance, phone, & travel	1,599,787	1,374,767	1,178,537	2,090,690	1,978,202
Supplies, textbooks, & utilities	17,773,285	17,613,644	16,045,602	16,493,892	15,662,712
Equipment	1,452,427	1,802,015	1,491,255	1,912,147	1,568,380
Charter school local replacement *	0	2,119,093	0	0	0
Total Expenditures	<u>192,509,787</u>	<u>201,146,497</u>	<u>219,999,075</u>	<u>226,389,539</u>	<u>233,825,898</u>
Net change in fund balances	3,870,940	2,529,915	(256,189)	(5,222,296)	(9,550,917)
Fund Balance - July 1 Special Programs Fund **	0	0	10,152,426	0	0
Fund Balance - July 1	<u>44,422,630</u>	<u>48,293,570</u>	<u>50,823,485</u>	<u>60,719,722</u>	<u>55,497,426</u>
Fund Balance - June 30	<u>\$ 48,293,570</u>	<u>\$ 50,823,485</u>	<u>\$ 60,719,722</u>	<u>\$ 55,497,426</u>	<u>\$ 45,946,509</u>
Fund Balance					
Nonspendable:					
Prepaid expenditures	\$ 112,365	\$ 313,102	\$ 235,033	\$ 235,033	\$ 235,033
Committed:					
Economic stabilization ***	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000
Assigned					
Charter schools	756,250	845,022	759,086	325,224	19,000
Programs	15,810,903	17,742,473	27,042,786	26,300,755	25,861,302
Programs reported in the schools	2,923,717	3,183,331	2,967,562	2,355,213	2,355,213
Employee benefit obligations	10,475,961	10,475,961	10,475,961	10,475,961	10,475,961
Unassigned: ****	<u>11,214,374</u>	<u>11,263,596</u>	<u>12,239,294</u>	<u>8,805,240</u>	<u>0</u>
Total Fund Balance	<u>\$ 48,293,570</u>	<u>\$ 50,823,485</u>	<u>\$ 60,719,722</u>	<u>\$ 55,497,426</u>	<u>\$ 45,946,509</u>

* For prior years this was netted against revenue. For 2016-17 it was required to be reported separately. For 2017-18 and beyond, it will be reported in the Pass-Through Taxes Fund.

** In 2017-18 the District discontinued the use of the Special Programs Fund (a Special Revenue Fund). The 2016-17 ending Fund Balance has been added to the 2017-18 beginning Fund Balance in the General Fund.

*** The board may adopt a budget with a Designated for Undistributed Reserve for Economic Stabilization. The reserve may not exceed 5% of the General Fund budgeted revenue. The Undistributed Reserve for Economic Stabilization is for contingencies, and may not be used in the negotiation or settlement of contract salaries for District employees.

**** The 2019-20 proposed budget shows an Unassigned Fund Balance of \$0, as required by State law. (Refer to Significant Laws Affecting This Budget, 53G-7, pages 33-35, and Budget Development and Administration Policies, page 35)

SALT LAKE CITY SCHOOL DISTRICT
General Fund Budget Projected
Fiscal Years 2019-20 Through 2022-23
Fund Expenditures by Object

	2019-20 Budget	2020-21 Projected	2021-22 Projected	2022-23 Projected	Projected Growth Rate
Revenues:					
Property taxes	\$ 106,352,285	\$ 108,479,331	\$ 110,648,918	\$ 112,861,896	2.00%
Interest on investments	1,191,200	1,191,200	1,191,200	1,191,200	0.00%
Other local revenue	10,316,893	10,316,893	10,316,893	10,316,893	0.00%
State of Utah	90,808,787	92,624,963	94,477,462	96,367,011	2.00%
Federal government	15,605,816	15,605,816	15,605,816	15,605,816	0.00%
Total Revenues	<u>224,274,981</u>	<u>228,218,203</u>	<u>232,240,289</u>	<u>236,342,816</u>	1.79%
Expenditures:					
Salaries	148,523,329	150,008,562	151,508,648	153,023,734	1.00%
Employee benefits	60,052,463	60,953,250	61,867,549	62,795,562	1.50%
Contract services - professional & educational	3,314,918	3,331,493	3,348,150	3,364,891	0.50%
Maintenance & repairs	2,725,894	2,739,523	2,753,221	2,766,987	0.50%
Field trips, insurance, phone, & travel	1,978,202	1,978,202	1,978,202	1,978,202	0.00%
Supplies, textbooks, & utilities	15,662,712	15,741,026	15,819,731	15,898,830	0.50%
Equipment	1,568,380	1,568,380	1,568,380	1,568,380	0.00%
Total Expenditures	<u>233,825,898</u>	<u>236,320,436</u>	<u>238,843,881</u>	<u>241,396,586</u>	1.08%
Deficiency of revenues under expenditures	<u>(9,550,917)</u>	<u>(8,102,233)</u>	<u>(6,603,592)</u>	<u>(5,053,770)</u>	
Fund Balance - July 1	<u>55,497,426</u>	<u>45,946,509</u>	<u>37,844,276</u>	<u>31,240,684</u>	
Fund Balance - June 30	<u>\$ 45,946,509</u>	<u>\$ 37,844,276</u>	<u>\$ 31,240,684</u>	<u>\$ 26,186,914</u>	
Fund Balance					
Nonspendable:					
Prepaid expenditures	\$ 235,033	\$ 235,033	\$ 235,033	\$ 235,033	
Committed:					
Economic stabilization	7,000,000	7,000,000	7,000,000	7,000,000	
Assigned					
Charter schools	19,000	19,000	19,000	19,000	
Programs	25,861,302	25,861,302	25,861,302	25,861,302	
Programs reported in the schools	2,355,213	2,355,213	2,355,213	2,355,213	
Employee benefit obligations	10,475,961	10,475,961	10,475,961	10,475,961	
Unassigned	<u>0</u>	<u>(8,102,233)</u>	<u>(14,705,825)</u>	<u>(19,759,595)</u>	
Total Fund Balance	<u>\$ 45,946,509</u>	<u>\$ 37,844,276</u>	<u>\$ 31,240,684</u>	<u>\$ 26,186,914</u>	

The column under the heading "Projected Growth Rate" is the rate of growth used in making the projection. The following explains the reasoning supporting the projected growth rate.

The property tax growth rate is based on past experience. Interest on investments and other local revenue is projected according to current information. State revenue is projected based on past experience. Federal revenue is based on past experience adjusted by current information. Employee benefits and salary are projected using most recent experience adjusted by some judgment. Contracted service is according to judgment only. Maintenance and repairs projections are assuming we will have to hold maintenance to the current expenditure. Supplies, textbooks, and utilities are projected based on the most recent past experience. The Board of Education will never consider adopting a deficit budget. State Law prohibits school districts from adopting a deficit budget. The point made by this model is that balancing future budgets will not be easy. It has never been easy in the past, and it certainly will not be easy during the years covered by this model.

SALT LAKE CITY SCHOOL DISTRICT

General Fund - Major Revenue Sources

For Fiscal Year 2019-20 With Comparative Information for Years 2015-16 Through 2018-19

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Revised Budget	2019-20 Budget
REVENUES					
Local Sources					
Property tax	\$ 93,719,159	\$ 98,413,434	\$ 99,904,251	\$ 100,506,036	\$ 106,352,285
Interest on investments	785,853	1,277,467	1,523,798	1,191,200	1,191,200
Other local revenue	3,519,698	3,339,479	10,848,622	9,855,510	10,316,893
Total Local Sources	98,024,710	103,030,380	112,276,671	111,552,746	117,860,378
State Sources					
Regular Basic School Programs:					
Regular School Program K	1,607,761	1,562,989	1,454,804	1,416,613	1,261,479
Regular School Program 1-12	29,550,925	32,673,284	33,225,964	32,305,958	29,118,436
Foreign Exchange Students	58,748	60,496	52,976	40,740	40,740
Professional Staff Costs	7,439,876	7,635,604	7,810,507	7,942,234	7,982,995
Restricted Basic School Program					
Special Education - Regular Program	8,891,973	10,142,875	10,424,188	10,447,507	10,454,972
Special Education - Self Contained	2,809,048	2,709,457	2,821,377	2,985,922	2,985,988
Special Education - Preschool	0	0	846,888	873,364	873,364
Ext. Year Program - Sev. Handicapped	210,342	50,243	50,854	85,518	85,400
Special Education - State Programs	309,286	229,959	225,254	225,969	225,921
Career and Technical Education (CTE)	3,164,915	2,687,845	3,415,310	3,617,870	3,672,910
Class Size Reduction	4,789,789	4,727,345	4,900,349	5,065,700	4,822,000
School Lunch - Charter Schools	22,596	22,077	21,126	40,000	40,000
Other State sources of revenue					
Flexible Allocation	887,838	292,614	283,557	1,818,999	750,698
Pupil Transportation to and from	2,828,786	3,045,006	2,883,446	3,436,622	3,436,000
Adv. Placement & IB (Accel. Learner)	105,899	106,783	118,626	130,572	129,100
Gifted and Talented (Accel. Learner)	105,023	108,461	110,427	112,230	111,800
At Risk programs	2,565,819	2,203,155	2,393,984	2,963,117	3,032,781
Youth In Custody	639,888	569,725	636,339	691,287	688,885
Adult Education	0	0	1,656,090	1,888,996	1,888,000
Concurrent Enrollment (Accel. Learner)	9,418	166,938	70,411	111,960	111,300
School LAND Trust	1,776,121	1,811,732	2,335,535	2,581,689	2,577,557
Teacher & Student Success	0	0	0	0	3,331,074
Reading Achievement	482,734	485,997	454,314	436,847	436,000
School Nurses	36,204	34,569	33,533	33,534	33,500
Beverly Taylor Sorenson Arts Grant	752,758	813,141	887,602	941,033	962,000
Critical Languages	79,610	58,528	74,504	120,496	103,025
Educator Salary Adjustment	7,370,669	7,436,949	7,575,734	7,350,661	7,427,330
Library Media	59,446	34,149	29,887	42,612	31,963
USTAR	438,696	306,197	378,700	378,700	378,500
Digital Teaching and Learning	0	369,173	403,446	647,938	656,999
Teachers' Supplies	262,262	261,436	213,902	235,853	235,614
Extended Day Kindergarten	1,975,151	407,345	404,594	384,996	385,000
Staff Development	402,000	408,524	2,200	4,000	0
UPASS (Utah Performance Assessment)					
System for Students	63,611	62,561	109	0	0
Charter School Local Replacement	1,344,420	1,544,772	1,648,080	1,581,559	1,579,000
Charter School Administration	77,000	77,200	75,600	70,700	70,300
Driver Education	239,280	368,006	227,380	230,027	110,423
Other State revenue	353,679	856,509	1,167,203	1,651,373	777,733
Total State Revenues	81,711,571	84,331,644	89,314,800	92,893,196	90,808,787
Federal Sources					
Restricted - direct	129,169	125,218	116,222	181,390	156,000
E Rate	226,892	162,618	0	0	0
Every Student Succeeds Act (ESSA)	8,896,675	8,569,945	8,405,218	7,704,905	7,477,648
Programs for the Disabled	4,971,345	5,384,692	5,154,865	5,061,483	5,061,080
Career and Technical Education (CTE)	398,155	419,881	382,752	441,775	434,822
Dept. of Health - Medicaid	1,504,355	1,251,835	1,886,461	1,320,000	1,320,000
Other restricted - through State	517,855	400,199	2,205,897	2,011,748	1,156,266
Total Federal Revenues	16,644,446	16,314,388	18,151,415	16,721,301	15,605,816
Total Revenue	\$ 196,380,727	\$ 203,676,412	\$ 219,742,886	\$ 221,167,243	\$ 224,274,981

SALT LAKE CITY SCHOOL DISTRICT

General Fund - Major Expenditures

For Fiscal Year 2019-20 With Comparative Information for Years 2015-16 Through 2018-19

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Revised Budget	2019-20 Budget
EXPENDITURES					
Instruction - Function 1000					
Salaries - teachers	\$ 79,008,659	\$ 80,443,066	\$ 84,581,897	\$ 85,963,847	\$ 91,194,919
Salaries - substitute teachers	1,399,385	1,246,568	1,093,210	1,133,903	1,166,274
Salaries - teacher aides	5,855,060	5,990,409	6,182,390	5,075,414	6,179,524
Salaries - other	52,722	8,302	447,297	451,500	490,337
Total salaries	86,315,826	87,688,345	92,304,794	92,624,664	99,031,054
Employee benefits	32,343,607	34,884,923	35,128,885	36,198,857	38,061,947
Purchased services	1,966,298	1,344,974	1,789,972	2,176,255	1,998,488
Supplies and materials	6,610,341	7,812,268	5,791,874	6,772,363	6,374,084
Textbooks	929,778	1,179,054	1,093,824	116,175	115,000
Total supplies and materials	7,540,119	8,991,322	6,885,698	6,888,538	6,489,084
Property (instructional equipment)	754,489	950,285	695,929	852,437	890,680
Total Expenditures - Instruction	128,920,339	133,859,849	136,805,278	138,740,751	146,471,253
Support Services/Counseling & Child Accounting - Function 2100					
Salaries - social work services	0	0	0	445,298	496,384
Salaries - guidance	3,761,199	3,953,438	4,382,756	4,282,803	4,382,537
Salaries - health services	345,819	352,672	416,056	1,092,359	1,097,097
Salaries - secretarial & clerical	127,686	118,859	197,051	202,430	218,356
Salaries - other	61,459	336,313	341,918	362,963	366,619
Total salaries	4,296,163	4,761,282	5,337,781	6,385,853	6,560,993
Employee benefits	1,744,536	1,972,094	2,192,777	2,633,033	2,727,060
Purchased services	47,226	80,882	81,779	75,914	65,497
Supplies and materials	47,481	35,313	24,046	109,691	96,191
Total Expenditures - Support Services/ Counseling & Child Accounting	6,135,406	6,849,571	7,636,383	9,204,491	9,449,741
Support Services/Media Services & Educational Supervision - Function 2200					
Salaries - supervisors & directors	2,040,031	2,119,791	2,508,110	2,991,588	2,991,114
Salaries - media personnel	2,364,262	2,366,177	2,494,052	2,561,886	2,583,418
Salaries - secretarial & clerical	949,682	929,985	980,064	1,038,848	1,065,414
Salaries - media aides	42,182	44,007	45,737	48,438	48,438
Salaries - other	3,554,889	4,298,116	4,477,911	5,024,424	5,144,336
Total salaries	8,951,046	9,758,076	10,505,874	11,665,184	11,832,720
Employee benefits	3,591,451	3,978,908	4,356,755	4,788,884	4,964,907
Purchased services	546,069	422,816	686,860	1,145,159	934,002
Supplies and materials (except as below)	280,277	598,680	407,321	597,311	337,244
Library books	165,120	145,463	126,742	152,762	120,616
Periodicals	19,265	17,491	18,069	20,434	20,346
Audio visual materials	21,975	15,369	13,648	21,037	20,977
Total Expenditures - Support Services/ Media Services & Educational Supervision	\$ 13,575,203	\$ 14,936,803	\$ 16,115,269	\$ 18,390,771	\$ 18,230,812

SALT LAKE CITY SCHOOL DISTRICT

General Fund - Major Expenditures

For Fiscal Year 2019-20 With Comparative Information for Years 2015-16 Through 2018-19

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Revised Budget	2019-20 Budget
Support Services/General District Administration - Function 2300					
Salaries - district administration	\$ 257,689	\$ 429,692	\$ 446,041	\$ 464,836	\$ 462,136
Salaries - secretarial & clerical	95,755	106,289	106,509	116,175	120,476
Salaries - other	0	25,800	24,000	30,374	30,374
Total salaries	353,444	561,781	576,550	611,385	612,986
Employee benefits	246,202	266,917	261,450	270,961	273,809
Purchased services	170,458	158,470	108,959	134,954	134,954
Supplies and materials	52,509	64,839	59,604	89,617	89,800
Other objects	(11,574)	0	0	14,955	0
Total Expenditures - Support Services/ General District Administration	811,039	1,052,007	1,006,563	1,121,872	1,111,549
Support Services/General School Administration - Function 2400					
Salaries - principals and assistants	5,142,447	5,386,492	7,372,191	7,383,546	7,773,065
Salaries - secretarial & clerical	2,137,717	2,185,105	2,422,707	2,647,876	2,538,322
Total salaries	7,280,164	7,571,597	9,794,898	10,031,422	10,311,387
Employee benefits	3,194,022	3,403,418	4,370,639	4,453,431	4,647,062
Purchased services	220,001	196,139	460,627	446,380	446,630
Supplies and materials	377,230	403,375	417,961	436,802	430,897
Total Expenditures - Support Services/ General School Administration	11,071,417	11,574,529	15,044,125	15,368,035	15,835,976
Support Services/Central Services - Function 2500					
Salaries	3,420,559	3,355,307	3,644,448	3,836,307	3,889,856
Employee benefits	1,572,261	1,573,125	1,718,954	1,898,241	1,948,856
Purchased services	195,738	135,900	171,601	157,653	153,703
Supplies and materials	198,107	278,150	369,193	552,588	562,318
Total Expenditures - Support Services/ Central Services	5,386,665	5,342,482	5,904,196	6,444,789	6,554,733
Operation & Maintenance of School Buildings - Function 2600					
Salaries	5,948,609	6,222,260	6,484,550	6,827,273	6,921,989
Employee benefits	3,089,044	3,278,065	3,465,334	3,715,849	3,840,129
Purchased services	3,045,504	3,181,952	5,625,214	2,964,786	2,964,786
Supplies and materials	8,618,177	6,600,794	6,798,226	6,685,393	6,679,963
Equipment	34,159	155,320	150,976	0	0
Total Expenditures - Operation & Maintenance of School Buildings	\$ 20,735,493	\$ 19,438,391	\$ 22,524,300	\$ 20,193,301	\$ 20,406,867

SALT LAKE CITY SCHOOL DISTRICT

General Fund - Major Expenditures*For Fiscal Year 2019-20 With Comparative Information for Years 2015-16 Through 2018-19*

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Revised Budget	2019-20 Budget
Support Services/Student Transportation Services - Function 2700					
Salaries - secretarial & clerical	\$ 68,213	\$ 68,842	\$ 71,757	\$ 74,816	\$ 74,215
Salaries - supervisors	103,120	105,540	110,859	113,975	113,675
Salaries - bus drivers	2,149,435	2,274,505	2,385,184	2,459,522	2,528,137
Salaries - mechanics	251,499	253,959	258,454	313,291	314,866
Total salaries	<u>2,572,267</u>	<u>2,702,846</u>	<u>2,826,254</u>	<u>2,961,604</u>	<u>3,030,893</u>
Employee benefits	1,189,570	1,265,136	1,325,257	1,344,538	1,360,430
Purchased services	901,660	759,035	616,993	663,096	663,096
Supplies and materials	396,829	411,154	537,950	481,300	481,300
Equipment	663,780	694,418	644,350	1,059,710	677,700
Total Expenditures - Support Services/ Student Transportation Services	<u>5,724,106</u>	<u>5,832,589</u>	<u>5,950,804</u>	<u>6,510,248</u>	<u>6,213,419</u>
Child Nutrition Services - Function 3100					
Salaries	55,271	58,759	60,270	60,348	61,153
Employee benefits	26,151	27,669	29,125	28,612	29,360
Purchased services	924	1,072	0	118,641	118,484
Supplies and materials	56,199	51,691	37,339	66,045	61,045
Equipment	0	1,992	235	0	0
Other objects	11,574	0	0	0	0
Total Expenditures - Child Nutrition Services	<u>150,119</u>	<u>141,183</u>	<u>126,969</u>	<u>273,646</u>	<u>270,042</u>
Community Services and Building Rentals - Function 3300 *					
Salaries	0	0	6,167,186	6,895,477	6,270,298
Employee benefits	0	0	1,942,713	2,254,401	2,198,903
Purchased services	0	0	414,046	541,516	481,507
Supplies and materials	0	0	361,243	450,241	330,798
Other objects	0	2,119,093	0	0	0
Total Expenditures - Community Services and Building Rentals	<u>\$ 0</u>	<u>\$ 2,119,093</u>	<u>\$ 8,885,188</u>	<u>\$ 10,141,635</u>	<u>\$ 9,281,506</u>
TOTAL EXPENDITURES	<u>\$ 192,509,787</u>	<u>\$ 201,146,497</u>	<u>\$ 219,999,075</u>	<u>\$ 226,389,539</u>	<u>\$ 233,825,898</u>

* In 2017-18 the District discontinued the use of the Special Programs Fund (a Special Revenue Fund). These activities are now reported in the General Fund.

SALT LAKE CITY SCHOOL DISTRICT
Summary of Budgets - Special Revenue Funds
Fiscal Year 2019-20 Budget
Fund Expenditures by Function

	Total Special Revenue Funds	Child Nutrition Fund	Student Activity Fund	Pass-Through Taxes Fund	Education Foundation Fund
Revenues:					
Property taxes	\$ 17,444,091	\$ 0	\$ 0	\$ 17,444,091	\$ 0
Interest on investments	255,500	29,500	58,000	0	168,000
Sale of food	1,448,917	1,448,917	0	0	0
Other local revenue	6,969,675	232,675	4,942,000	0	1,795,000
State of Utah	2,142,058	2,142,058	0	0	0
Federal government	9,665,065	9,665,065	0	0	0
Total Revenues	<u>37,925,306</u>	<u>13,518,215</u>	<u>5,000,000</u>	<u>17,444,091</u>	<u>1,963,000</u>
Expenditures:					
Instruction	5,000,000	0	5,000,000	0	0
Child nutrition services	13,306,578	13,306,578	0	0	0
Community services and building rentals	19,398,316	0	0	17,444,091	1,954,225
Total Expenditures:	<u>37,704,894</u>	<u>13,306,578</u>	<u>5,000,000</u>	<u>17,444,091</u>	<u>1,954,225</u>
Deficiency of revenues under expenditures	220,412	211,637	0	0	8,775
Other financing sources:					
Sale of capital assets	15,000	15,000	0	0	0
Net change in fund balances	235,412	226,637	0	0	8,775
Fund Balance - July 1	<u>8,306,393</u>	<u>2,167,974</u>	<u>3,048,902</u>	<u>0</u>	<u>3,089,517</u>
Fund Balance - June 30	<u>\$ 8,541,805</u>	<u>\$ 2,394,611</u>	<u>\$ 3,048,902</u>	<u>\$ 0</u>	<u>\$ 3,098,292</u>
Fund Balance					
Nonspendable:					
Inventories	\$ 793,864	\$ 793,864	\$ 0	0	0
Prepaid expenditures	33,125	9,880	1,790	0	21,455
Restricted:					
Child nutrition services	1,590,867	1,590,867	0	0	0
Salt Lake Education Foundation	3,076,837	0	0	0	3,076,837
Assigned:					
Students	3,047,112	0	3,047,112	0	0
Unassigned: *	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Fund Balance	<u>\$ 8,541,805</u>	<u>\$ 2,394,611</u>	<u>\$ 3,048,902</u>	<u>\$ 0</u>	<u>\$ 3,098,292</u>

* The 2019-20 proposed budget shows an Unassigned Fund Balance of \$0, as required by State law. (Refer to Significant Laws Affecting This Budget, 53G-7, pages 33-35, and Budget Development and Administration Policies, page 35)



SALT LAKE CITY SCHOOL DISTRICT
Summary of Budgets - Special Revenue Funds
Fiscal Year 2019-20 Budget
Fund Expenditures by Object

	Total Special Revenue Funds	Child Nutrition Fund	Student Activity Fund	Pass-Through Taxes Fund	Education Foundation Fund
Revenues:					
Property taxes	\$ 17,444,091	\$ 0	\$ 0	\$ 17,444,091	\$ 0
Interest on investments	255,500	29,500	58,000	0	168,000
Sale of food	1,448,917	1,448,917	0	0	0
Other local revenue	6,969,675	232,675	4,942,000	0	1,795,000
State of Utah	2,142,058	2,142,058	0	0	0
Federal government	9,665,065	9,665,065	0	0	0
Total Revenues	37,925,306	13,518,215	5,000,000	17,444,091	1,963,000
Expenditures:					
Salaries	4,238,109	3,675,109	313,000	0	250,000
Employee benefits	1,978,117	1,799,701	99,191	0	79,225
Contract services - professional and educational	1,185,000	566,500	188,500	0	430,000
Field trips, insurance, phone, & travel	510,144	24,194	70,950	0	415,000
Cost of food sold	5,515,331	5,515,331	0	0	0
Supplies, textbooks, & utilities	5,731,364	715,005	4,306,359	0	710,000
Equipment	413,000	342,000	21,000	0	50,000
Indirect costs, interest, & other costs	3,607,560	668,738	1,000	2,917,822	20,000
Tax increment paid to other entity	14,526,269	0	0	14,526,269	0
Total Expenditures:	37,704,894	13,306,578	5,000,000	17,444,091	1,954,225
Deficiency of revenues under expenditures	220,412	211,637	0	0	8,775
Other financing sources:					
Sale of capital assets	15,000	15,000	0	0	0
Net change in fund balances	235,412	226,637	0	0	8,775
Fund Balance - July 1	8,306,393	2,167,974	3,048,902	0	3,089,517
Fund Balance - June 30	\$ 8,541,805	\$ 2,394,611	\$ 3,048,902	\$ 0	\$ 3,098,292
Fund Balance					
Nonspendable:					
Inventories	\$ 793,864	\$ 793,864	\$ 0	0	0
Prepaid expenditures	33,125	9,880	1,790	0	21,455
Restricted:					
Child nutrition services	1,590,867	1,590,867	0	0	0
Salt Lake Education Foundation	3,076,837				3,076,837
Assigned:					
Students	3,047,112	0	3,047,112	0	0
Unassigned: *	0	0	0	0	0
Total Fund Balance	\$ 8,541,805	\$ 2,394,611	\$ 3,048,902	\$ 0	\$ 3,098,292

* The 2019-20 proposed budget shows an Unassigned Fund Balance of \$0, as required by State law. (Refer to Significant Laws Affecting This Budget, 53G-7, pages 33-35, and Budget Development and Administration Policies, page 35)

SALT LAKE CITY SCHOOL DISTRICT

Special Programs Fund Budget

For Fiscal Year 2019-20 With Comparative Information for Years 2015-16 Through 2018-19

Fund Expenditures by Function

	2015-16 Actual	2016-17 Actual	2017-18 * Actual	2018-19 Revised Budget	2019-20 Budget
Revenues					
Local sources					
Property tax	\$ 2,225,032	\$ 2,223,398	\$ 0	\$ 0	\$ 0
Tuition	1,765,948	1,600,922	0	0	0
Other local revenue	8,004,620	8,537,090	0	0	0
Total local sources	11,995,600	12,361,410	0	0	0
State sources					
Special Education - Preschool	907,416	850,738	0	0	0
Adult High School Completion	1,648,426	1,775,119	0	0	0
Other State revenue	297,885	384,799	0	0	0
Total State revenues	2,853,727	3,010,656	0	0	0
Federal sources					
21st Century/Learning Plus	719,102	548,031	0	0	0
Handicapped - Preschool	157,092	161,754	0	0	0
Adult Education	281,730	294,010	0	0	0
Other Federal revenue	1,118,454	1,394,144	0	0	0
Total Federal revenues	2,276,378	2,397,939	0	0	0
Total Revenues	17,125,705	17,770,005	0	0	0
Expenditures					
Instruction	7,476,887	7,905,549	0	0	0
Counseling & child accounting	111,799	98,015	0	0	0
Media services & educational supervision	3,318,068	3,266,137	0	0	0
General district administration	234,494	238,669	0	0	0
General school administration	2,191,080	2,354,730	0	0	0
Central services	149,417	143,919	0	0	0
Operation & maintenance of school buildings	307,763	422,108	0	0	0
Community services and building rentals	37,491	20,618	0	0	0
Capital outlay	0	2,044,057	0	0	0
Total Expenditures	13,826,999	16,493,802	0	0	0
Net change in fund balances	3,298,706	1,276,203	0	0	0
Fund Balance - July 1	5,577,517	8,876,223	0	0	0
Fund Balance - June 30	\$ 8,876,223	\$ 10,152,426	\$ 0	\$ 0	\$ 0
Fund Balance					
Nonspendable:					
Prepaid expenditures	\$ 84,604	\$ 0	\$ 0	\$ 0	\$ 0
Restricted:					
Community recreation	466,941	460,753	0	0	0
Assigned:					
Programs reported in the special revenue funds	8,308,969	9,683,750	0	0	0
Programs reported in the schools	15,709	7,923	0	0	0
Unassigned:	0	0	0	0	0
Total Fund Balance	\$ 8,876,223	\$ 10,152,426	\$ 0	\$ 0	\$ 0

* The change in 2017-18 is a result of closing the Special Programs Fund and reporting the activity in the General Fund.

SALT LAKE CITY SCHOOL DISTRICT

Special Programs Fund Budget*For Fiscal Year 2019-20 With Comparative Information for Years 2015-16 Through 2018-19***Fund Expenditures by Object**

	2015-16 Actual	2016-17 Actual	2017-18 * Actual	2018-19 Revised Budget	2019-20 Budget
Revenues					
Local sources					
Property tax	\$ 2,225,032	\$ 2,223,398	\$ 0	\$ 0	\$ 0
Tuition	1,765,948	1,600,922	0	0	0
Other local revenue	8,004,620	8,537,090	0	0	0
Total local sources	11,995,600	12,361,410	0	0	0
State sources					
Special Education - Preschool	907,416	850,738	0	0	0
Adult High School Completion	1,648,426	1,775,119	0	0	0
Other State revenue	297,885	384,799	0	0	0
Total State Revenues	2,853,727	3,010,656	0	0	0
Federal sources					
21st Century/Learning Plus	719,102	548,031	0	0	0
Handicapped - Preschool	157,092	161,754	0	0	0
Adult Education	281,730	294,010	0	0	0
Other Federal revenue	1,118,454	1,394,144	0	0	0
Total Federal Revenues	2,276,378	2,397,939	0	0	0
Total Revenues	17,125,705	17,770,005	0	0	0
Expenditures					
Salaries	8,700,191	8,978,141	0	0	0
Employee benefits	2,648,654	2,869,550	0	0	0
Contract services - professional and educational	1,296,870	1,238,641	0	0	0
Maintenance & repairs	67,713	2,114,738	0	0	0
Field trips, insurance, phone, & travel	288,151	331,545	0	0	0
Supplies, textbooks, & utilities	574,143	698,840	0	0	0
Equipment	16,635	21,515	0	0	0
Indirect costs	234,642	240,832	0	0	0
Total Expenditures	13,826,999	16,493,802	0	0	0
Net change in fund balances	3,298,706	1,276,203	0	0	0
Fund Balance - July 1	5,577,517	8,876,223	0	0	0
Fund Balance - June 30	\$ 8,876,223	\$ 10,152,426	\$ 0	\$ 0	\$ 0
Fund Balance					
Nonspendable:					
Prepaid expenditures	\$ 84,604	\$ 0	\$ 0	\$ 0	\$ 0
Restricted:					
Community recreation	466,941	460,753	0	0	0
Assigned:					
Programs reported in the special revenue funds	8,308,969	9,683,750	0	0	0
Programs reported in the schools	15,709	7,923	0	0	0
Unassigned:	0	0	0	0	0
Total Fund Balance	\$ 8,876,223	\$ 10,152,426	\$ 0	\$ 0	\$ 0

* The change in 2017-18 is a result of closing the Special Programs Fund and reporting the activity in the General Fund.

SALT LAKE CITY SCHOOL DISTRICT

Child Nutrition Fund Budget

For Fiscal Year 2019-20 With Comparative Information for Years 2015-16 Through 2018-19

Fund Expenditures by Object

The Child Nutrition Fund accounts for the operation of the District's school lunch and breakfast programs, contract catering services and summer program for economically disadvantaged children. Revenues are generated through cash sales of food items as well as Federal and State subsidies.

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Revised Budget	2019-20 Budget
Revenues:					
Interest on investments	\$ 10,717	\$ 17,904	\$ 29,681	\$ 29,681	\$ 29,500
Sale of food	1,305,999	1,326,830	1,309,015	1,385,771	1,448,917
Other local revenue	117,051	109,020	141,251	236,943	232,675
State of Utah	1,841,414	1,870,333	1,842,866	2,071,486	2,142,058
Federal government	10,024,222	10,057,395	9,263,101	9,667,601	9,665,065
Total Revenues	13,299,403	13,381,482	12,585,914	13,391,482	13,518,215
Expenditures:					
Salaries	3,244,602	3,335,914	3,364,708	3,677,428	3,675,109
Employee benefits	1,437,527	1,474,531	1,536,835	1,755,456	1,799,701
Cost of food sold	5,797,145	5,760,511	5,404,067	5,424,753	5,515,331
Supplies and materials	800,763	655,743	690,063	722,370	715,005
Contracted services	538,814	568,602	812,865	566,500	566,500
Indirect costs, interest, & other costs	986,745	1,012,720	1,181,056	662,914	668,738
Equipment & equipment maintenance	263,837	392,058	189,881	858,100	342,000
Other expenses	25,354	21,528	18,922	23,694	24,194
Total Expenditures	13,094,787	13,221,607	13,198,397	13,691,215	13,306,578
Excess (deficiency) of revenues over (under) expenditures	204,616	159,875	(612,483)	(299,733)	211,637
Other financing sources:					
Sale of capital assets	15,424	22,541	13,425	20,000	15,000
Net change in fund balances	220,040	182,416	(599,058)	(279,733)	226,637
Fund Balance - July 1	2,644,309	2,864,349	3,046,765	2,447,707	2,167,974
Fund Balance - June 30	\$ 2,864,349	\$ 3,046,765	\$ 2,447,707	\$ 2,167,974	\$ 2,394,611
Fund Balance					
Nonspendable:					
Inventories	\$ 762,887	\$ 776,503	\$ 793,864	\$ 793,864	\$ 793,864
Prepaid expenditures	1,812	62,351	9,880	9,880	9,880
Restricted:					
Child nutrition services	2,099,650	2,207,911	1,643,963	1,364,230	1,590,867
Total Fund Balance	\$ 2,864,349	\$ 3,046,765	\$ 2,447,707	\$ 2,167,974	\$ 2,394,611

SALT LAKE CITY SCHOOL DISTRICT
Child Nutrition Fund Budget Projected
Fiscal Years 2019-20 Through 2022-23
Fund Expenditures by Object

	2019-20 Budget	2020-21 Projected	2021-22 Projected	2022-23 Projected	Projected Growth Rate
Revenues:					
Interest on investments	\$ 29,500	\$ 29,500	\$ 29,500	\$ 29,500	0.00%
Sale of food	1,448,917	1,448,917	1,448,917	1,448,917	0.00%
Other local revenue	232,675	232,675	232,675	232,675	0.00%
State of Utah	2,142,058	2,184,899	2,228,597	2,273,169	2.00%
Federal government	9,665,065	9,858,366	10,055,533	10,256,644	2.00%
Total Revenues	13,518,215	13,754,357	13,995,222	14,240,905	1.75%
Expenditures:					
Salaries	3,675,109	3,711,860	3,748,979	3,786,469	1.00%
Employee benefits	1,799,701	1,826,697	1,854,097	1,881,908	1.50%
Cost of food sold	5,515,331	5,680,791	5,851,215	6,026,751	3.00%
Supplies and materials	715,005	718,580	722,173	725,784	0.50%
Contracted services	566,500	569,333	572,180	575,041	0.50%
Indirect costs, interest, & other costs	668,738	668,738	668,738	668,738	0.00%
Equipment & equipment maintenance	342,000	282,000	282,000	282,000	0.00%
Other expenses	24,194	24,194	24,194	24,194	0.00%
Total Expenditures	13,306,578	13,482,193	13,723,576	13,970,885	1.64%
Excess (deficiency) of revenues over (under) expenditures	211,637	272,164	271,646	270,020	
Other financing sources:					
Sale of capital assets	15,000	15,000	15,000	15,000	
Net change in fund balance	226,637	287,164	286,646	285,020	
Fund Balance - July 1	2,167,974	2,394,611	2,681,775	2,968,421	
Fund Balance - June 30	\$ 2,394,611	\$ 2,681,775	\$ 2,968,421	\$ 3,253,441	
Fund Balance					
Non-spendable:					
Inventories	\$ 793,864	\$ 793,864	\$ 793,864	\$ 793,864	
Prepaid expenditures	9,880	9,880	9,880	9,880	
Restricted:					
Child nutrition services	1,590,867	1,878,031	2,164,677	2,449,697	
Total Fund Balance	\$ 2,394,611	\$ 2,681,775	\$ 2,968,421	\$ 3,253,441	

The column under the heading "Projected Growth Rate" are the revenue and expense growth rates used in making the projections. Student enrollment and participation rates are expected to remain constant. Student meal prices are not projected to increase during the projection period; therefore, local food sales are projected at no increase. State revenue projections are based upon increasing revenue receipt trends since the recession. Federal revenue projections are based upon the historical trend of per meal reimbursement rates. The District currently has five Community Eligible Provision schools: Bennion, Edison, Liberty, Meadowlark and Riley elementary schools. Expenditure projections are based on estimates of salary and benefit cost increases.

SALT LAKE CITY SCHOOL DISTRICT

Student Activity Fund Budget*For Fiscal Year 2019-20 With Comparative Information for Years 2015-16 Through 2018-19***Fund Expenditures by Object****The Student Activity Fund accounts for resources generated by the student body.****It accounts for activities such as sports, dances, plays, clubs, etc.**

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Revised Budget	2019-20 Budget
Revenues:					
Interest on investments	\$ 27,928	\$ 53,386	\$ 53,258	\$ 58,000	\$ 58,000
Other local revenue	3,516,499	4,137,957	3,997,216	4,442,000	4,942,000
State of Utah	0	0	1,500	0	0
Total Revenues	3,544,427	4,191,343	4,051,974	4,500,000	5,000,000
Expenditures:					
Salaries	224,740	258,693	373,618	309,073	313,000
Employee benefits	34,945	54,413	71,106	97,947	99,191
Field trips, insurance, phone, & travel	101,772	62,706	85,671	97,257	70,950
Supplies and materials	2,898,050	3,344,544	3,358,565	3,786,723	4,306,359
Contracted services	146,966	158,653	128,466	187,000	188,500
Memberships & dues	0	215	235	1,000	1,000
Equipment	10,650	11,309	1,457	21,000	21,000
Total Expenditures	3,417,123	3,890,533	4,019,118	4,500,000	5,000,000
Net change in fund balances	127,304	300,810	32,856	0	0
Fund Balance - July 1	2,587,932	2,715,236	3,016,046	3,048,902	3,048,902
Fund Balance - June 30	<u>\$ 2,715,236</u>	<u>\$ 3,016,046</u>	<u>\$ 3,048,902</u>	<u>\$ 3,048,902</u>	<u>\$ 3,048,902</u>
Fund Balance					
Nonspendable:					
Prepaid expenditures	2,180	0	1,790	1,790	1,790
Assigned:					
Students	2,713,056	3,016,046	3,047,112	3,047,112	3,047,112
Total Fund Balances	<u>\$ 2,715,236</u>	<u>\$ 3,016,046</u>	<u>\$ 3,048,902</u>	<u>\$ 3,048,902</u>	<u>\$ 3,048,902</u>

SALT LAKE CITY SCHOOL DISTRICT
Student Activity Fund Budget Projected
Fiscal Years 2019-20 Through 2022-23
Fund Expenditures by Object

	2019-20 Budget	2020-21 Projected	2021-22 Projected	2022-23 Projected	Projected Growth Rate
Revenues:					
Interest on investments	\$ 58,000	\$ 58,000	\$ 58,000	\$ 58,000	0.00%
Other local revenue	4,942,000	4,942,000	4,942,000	4,942,000	0.00%
Total Revenues	<u>5,000,000</u>	<u>5,000,000</u>	<u>5,000,000</u>	<u>5,000,000</u>	<u>0.00%</u>
Expenditures:					
Salaries	313,000	316,130	319,291	322,484	1.00%
Employee benefits	99,191	100,679	102,189	103,722	1.50%
Field trips, insurance, phone, & travel	70,950	71,305	71,662	72,020	0.50%
Supplies and materials	4,306,359	4,327,891	4,349,530	4,371,279	0.50%
Contracted services	188,500	189,443	190,390	188,500	0.50%
Memberships & dues	1,000	1,000	1,000	1,000	0.00%
Equipment & equipment maintenance	21,000	21,000	21,000	21,000	0.00%
Total Expenditures	<u>5,000,000</u>	<u>5,027,448</u>	<u>5,055,062</u>	<u>5,080,005</u>	<u>0.53%</u>
Net Change in fund balance	0	(27,448)	(55,062)	(80,005)	
Fund Balance - July 1	<u>3,048,902</u>	<u>3,048,902</u>	<u>3,021,454</u>	<u>2,966,392</u>	
Fund Balance - June 30	<u>\$ 3,048,902</u>	<u>\$ 3,021,454</u>	<u>\$ 2,966,392</u>	<u>\$ 2,886,387</u>	
Fund Balance					
Non-spendable:					
Prepaid expenditures	1,790	1,790	1,790	1,790	
Assigned:					
Students	<u>3,047,112</u>	<u>3,019,664</u>	<u>2,964,602</u>	<u>2,884,597</u>	
Total Fund Balance	<u>\$ 3,048,902</u>	<u>\$ 3,021,454</u>	<u>\$ 2,966,392</u>	<u>\$ 2,886,387</u>	

The column under the heading "Projected Growth Rate" are the revenue and expense growth rates used in making the projections. No student fee increases are projected. District student enrollment projections are also flat. Revenue assumptions are conservative based on current economic projections and forecasts. Expenditure projections are based on estimates of salary and benefit cost increases coupled with no projected program growth.

SALT LAKE CITY SCHOOL DISTRICT

Pass-Through Taxes Fund Budget*For Fiscal Year 2019-20 With Comparative Information for Years 2015-16 Through 2018-19***Fund Expenditures by Object**

The Pass-Through Taxes Fund reports property taxes levied by the District, but remitted directly to other entities. Incremental taxes and the charter school levy are levied as authorized by Utah Code. Incremental taxes and the charter school levy are recorded as revenue with an equivalent amount of expenditure representing the fact that these amounts are forwarded directly to other entities.

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Revised Budget	2019-20 Budget
Revenues:					
Property tax	\$ 14,756,784	\$ 16,028,042	\$ 15,682,244	\$ 16,836,314	\$ 17,444,091
Total Revenues	<u>14,756,784</u>	<u>16,028,042</u>	<u>15,682,244</u>	<u>16,836,314</u>	<u>17,444,091</u>
Expenditures:					
Charter School Local Replacement *	0	0	2,506,817	2,310,045	2,917,822
Tax increment paid to other entity	<u>14,756,784</u>	<u>16,028,042</u>	<u>13,175,427</u>	<u>14,526,269</u>	<u>14,526,269</u>
Total Expenditures	<u>14,756,784</u>	<u>16,028,042</u>	<u>15,682,244</u>	<u>16,836,314</u>	<u>17,444,091</u>
Net change in fund balances	0	0	0	0	0
Fund Balance - July 1	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance - June 30	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Fund Balance					
Nonspendable:					
Inventories	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Prepaid expenditures	0	0	0	0	0
Restricted:					
Unassigned:	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Fund Balance	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

* The reporting of the Charter School Local Replacement became effective in the 2017-18 fiscal year.

SALT LAKE CITY SCHOOL DISTRICT
Pass-Through Taxes Fund Budget Projected
Fiscal Years 2019-20 Through 2022-23
Fund Expenditures by Object

	2019-20 Budget	2020-21 Projected	2021-22 Projected	2022-23 Projected	Projected Growth Rate
Revenues:					
Property tax	\$ 17,444,091	\$ 17,444,091	\$ 17,444,091	\$ 17,444,091	0.00%
Total Revenues	<u>17,444,091</u>	<u>17,444,091</u>	<u>17,444,091</u>	<u>17,444,091</u>	0.00%
Expenditures:					
Charter School Local Replacement	2,917,822	2,917,822	2,917,822	2,917,822	0.00%
Tax increment paid to other entity	<u>14,526,269</u>	<u>14,526,269</u>	<u>14,526,269</u>	<u>14,526,269</u>	0.00%
Total Expenditures	<u>17,444,091</u>	<u>17,444,091</u>	<u>17,444,091</u>	<u>17,444,091</u>	0.00%
Net Change in fund balance	0	0	0	0	
Fund Balance - July 1	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
Fund Balance - June 30	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	
Fund Balance					
Nonspendable:					
Inventories	\$ 0	\$ 0	\$ 0	\$ 0	
Prepaid expenditures	0	0	0	0	
Restricted:					
Unassigned:	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
Total Fund Balance	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	

The column under the heading "Projected Growth Rate" are the revenue and expense growth rates used in making the projections. Revenue assumptions are conservative based on current economic projections and forecasts.

SALT LAKE CITY SCHOOL DISTRICT

Salt Lake Education Foundation

For Fiscal Year 2019-20 With Comparative Information for Years 2015-16 Through 2018-19

Fund Expenditures by Object

The Salt Lake Education Foundation Fund is used to account for funds secured from the private sector which are used to enhance public education programs within the district.

	2015-16 Actual	2016-17 Actual	2017-18* Actual	2018-19 Revised Budget	2019-20 Budget
Revenues:					
Interest on investments	\$ 0	\$ 0	\$ 168,214	\$ 168,000	\$ 168,000
Local contributions	0	0	1,981,349	1,795,000	1,795,000
State of Utah	0	0	587	0	0
Total Revenues	0	0	2,150,150	1,963,000	1,963,000
Expenditures:					
Salaries	0	0	50,717	250,000	250,000
Employee benefits	0	0	7,390	84,511	79,225
Contracted services	0	0	2,752,920	430,000	430,000
Field trips, insurance, phone, & travel	0	0	29,866	65,000	65,000
Scholarships	0	0	144,395	350,000	350,000
Supplies and materials	0	0	565,749	710,000	710,000
Equipment	0	0	12,004	50,000	50,000
Other expenses	0	0	2,110	20,000	20,000
Total Expenditures	0	0	3,565,151	1,959,511	1,954,225
Net change in fund balances	0	0	(1,415,001)	3,489	8,775
Fund Balance - July 1	0	0	4,501,029	3,086,028	3,089,517
Fund Balance - June 30	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 3,086,028</u>	<u>\$ 3,089,517</u>	<u>\$ 3,098,292</u>
Fund Balance					
Nonspendable:					
Prepaid expenditures	\$ 0	\$ 0	\$ 21,455	\$ 21,455	\$ 21,455
Restricted:					
Salt Lake Education Foundation	0	0	3,064,573	3,068,062	3,076,837
Total Fund Balances	\$ 0	\$ 0	\$ 3,086,028	\$ 3,089,517	\$ 3,098,292

* Prior to 2017-18 the Salt Lake Education Foundation was reported as a discretely presented component unit in the District's Financial statements and, therefore, was not included in the budget document. As of 2017-18, the Salt Lake Education Foundation is reported as a Special Revenue Fund of the District.

SALT LAKE CITY SCHOOL DISTRICT
Salt Lake Education Foundation Budget Projected
Fiscal Years 2019-20 Through 2022-23
Fund Expenditures by Object

	2019-20 Budget	2020-21 Projected	2021-22 Projected	2022-23 Projected	Projected Growth Rate
Revenues:					
Interest on investments	\$ 168,000	\$ 168,000	\$ 168,000	\$ 168,000	0.00%
Local contributions	1,795,000	1,795,000	1,795,000	1,795,000	0.00%
Total Revenues	<u>1,963,000</u>	<u>1,963,000</u>	<u>1,963,000</u>	<u>1,963,000</u>	0.00%
Expenditures:					
Salaries	250,000	252,500	255,025	257,575	1.00%
Employee benefits	79,225	80,413	81,619	82,843	1.50%
Contracted services	430,000	432,150	434,311	436,483	0.50%
Field trips, insurance, phone, & travel	65,000	65,000	65,000	65,000	0.00%
Scholarships	350,000	350,000	350,000	350,000	0.00%
Supplies and materials	710,000	713,550	717,118	720,704	0.50%
Equipment	50,000	50,000	50,000	50,000	0.00%
Other expenses	20,000	20,000	20,000	20,000	0.00%
Total Expenditures	<u>1,954,225</u>	<u>1,963,613</u>	<u>1,973,073</u>	<u>1,982,605</u>	3.50%
Net change in fund balances	8,775	(613)	(10,073)	(19,605)	
Fund Balance - July 1	<u>3,089,517</u>	<u>3,098,292</u>	<u>3,097,679</u>	<u>3,087,606</u>	
Fund Balance - June 30	<u>\$ 3,098,292</u>	<u>\$ 3,097,679</u>	<u>\$ 3,087,606</u>	<u>\$ 3,068,001</u>	
Fund Balance					
Restricted:					
Salt Lake Education Foundation	<u>3,098,292</u>	<u>3,097,679</u>	<u>3,087,606</u>	<u>3,068,001</u>	
Total Fund Balances	<u>\$ 3,098,292</u>	<u>\$ 3,097,679</u>	<u>\$ 3,087,606</u>	<u>\$ 3,068,001</u>	

The column under the heading "Projected Growth Rate" are the revenue and expense growth rates used in making the projections. Revenue assumptions are conservative based on current economic projections and forecasts. Expenditure projections are based on estimates of salary and benefit cost increases coupled with no projected program growth.



SALT LAKE CITY SCHOOL DISTRICT
Summary of Budgets - Capital Projects & Debt Service Funds
Fiscal Year 2019-20 Budget

	Capital Projects & Debt Service Funds	Capital Projects Fund	Debt Service Fund
Revenues:			
Property tax	\$ 36,820,024	\$ 28,015,720	\$ 8,804,304
Interest on investments	382,275	374,275	8,000
Other local revenue	69,213	69,213	0
Total Revenues	<u>37,271,512</u>	<u>28,459,208</u>	<u>8,812,304</u>
Expenditures:			
Salaries	2,560,442	2,560,442	0
Employee benefits	1,328,681	1,328,681	0
Contracted services	18,112,741	18,112,741	0
Supplies and materials	2,025,669	2,025,669	0
Travel and conferences	30,595	30,595	0
Equipment & property acquisition	1,399,445	1,399,445	0
Redemption of bond principal	7,675,000	0	7,675,000
Interest on bonds	1,333,450	72,500	1,260,950
Paying agent fees	6,700	5,200	1,500
Total Expenditures	<u>34,472,723</u>	<u>25,535,273</u>	<u>8,937,450</u>
Deficiency of revenues under expenditures	<u>2,798,789</u>	<u>2,923,935</u>	<u>(125,146)</u>
Other Financing Sources (Uses):			
Sale of real property	<u>73,000</u>	<u>73,000</u>	<u>0</u>
Net change in fund balances	2,871,789	2,996,935	(125,146)
Fund Balance - July 1	<u>36,367,221</u>	<u>33,754,805</u>	<u>2,612,416</u>
Fund Balance - June 30	<u>\$ 39,239,010</u>	<u>\$ 36,751,740</u>	<u>\$ 2,487,270</u>
Fund Balance			
Nonspendable:			
Prepaid expenditures	\$ 49,816	\$ 49,816	\$ 0
Restricted:			
Bond payments	7,292,748	7,292,748	0
Capital projects	29,409,176	29,409,176	0
Debt service	2,487,270	0	2,487,270
Unassigned: *	<u>0</u>	<u>0</u>	<u>0</u>
Total Fund Balance	<u>\$ 39,239,010</u>	<u>\$ 36,751,740</u>	<u>\$ 2,487,270</u>

* The 2019-20 proposed budget shows an Unassigned Fund Balance of \$0, as required by State law. (Refer to Significant Laws Affecting This Budget, 53G-7, pages 33-35, and Budget Development and Administration Policies, page 35)

Major Capital Projects and Effect on Operations

Capital improvements are funded from two sources, the regular capital outlay tax levy, and general obligation bonds. The District's long term direction is to move away from bonds to a pay-as-you-go capital model to save interest expense.

Capital Projects Fund

The Capital Projects Fund reflects expenditures for major improvement, renovation, and replacement projects. Also included are expenditures necessary for on-going, day-to-day improvements to properly maintain District buildings as educational facilities.

Following the Capital Projects Fund budget is a Project Budget Report that lists, by school/facility, the smaller projects scheduled for the 2019-20 fiscal year. All projects and amounts reflected in the 2019-20 budget year are scheduled for completion during the 2019-20 fiscal year. Also included is a schedule showing the annual amounts necessary to fund the five-year capital plan at each school or facility.

Effect on Operations

During the last 20 years, the District undertook a district-wide capital program to complete major remodels or replace most schools. Because of this massive undertaking, the District's schools as a whole are some of the most up-to-date in the state. Most capital expenditures are to keep facilities well maintained to protect the taxpayer investment, provide a safe educational and working environment, and to improve the quality of education programs. A review of the five-year capital plan shows roof, carpeting, and painting projects; fire alarm remote access, 5 year fire riser inspections, and replacing security system main controls; HVAC upgrades and maintenance; asphalt repairs and restriping and preventive maintenance for protecting surfacing under playground structures; and a new student drop off and additional parking for Mountain View. For 2019-20, site improvements of just over \$1.8 million dollars are planned, building improvements of over \$6.5 million dollars are planned, Meadowlark and Edison Elementary school replacements of \$9.4 million, and the District Office rebuild of \$0.8 million dollars are planned. The district will spend nearly \$3.9 million dollars in facilities staff salary and benefits for building repairs and upgrades.

These upgrades, with a few exceptions, such as HVAC control upgrades, generally keep the site and building in good operating condition and improve the instructional environment, but do not provide significant operating and energy saving efficiencies. The Meadowlark and Edison Elementary rebuild projects will add square footage requiring additional custodial staff and supplies. The increases in facility maintenance costs for the larger buildings will be offset by lower utility costs from more efficient HVAC equipment. Classroom expenditures on a per pupil basis will remain unaffected as these costs will change based on student enrollment, not building size.

SALT LAKE CITY SCHOOL DISTRICT

Capital Projects Fund Budget

For Fiscal Year 2019-20 With Comparative Information for Years 2015-16 Through 2018-19

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Revised Budget	2019-20 Budget
Revenues:					
Property tax	\$ 20,170,940	\$ 20,017,257	\$ 28,623,277	\$ 27,713,650	\$ 28,015,720
Interest on investments	316,267	485,650	753,529	374,275	374,275
Other local revenue	589,477	623,850	2,775,980	69,298	69,213
Federal government	349,694	318,948	396,746	379,745	0
Total Revenues	21,426,378	21,445,705	32,549,532	28,536,968	28,459,208
Expenditures:					
Salaries	2,353,570	2,437,371	2,417,864	2,500,850	2,560,442
Employee benefits	1,129,649	1,190,810	1,212,086	1,280,364	1,328,681
Contracted service	11,290,050	20,219,433	17,683,649	41,512,445	18,112,741
Supplies and materials	66,607	174,213	192,013	2,150,010	2,025,669
Travel and conference	14,112	21,723	17,895	30,595	30,595
Equipment	382,862	240,723	641,985	736,104	1,399,445
Bond interest	73,438	72,813	72,501	72,500	72,500
Bond paying agent fees	5,200	5,200	5,200	5,200	5,200
Total Expenditures	15,315,488	24,362,286	22,243,193	48,288,068	25,535,273
Excess (deficiency) of revenues over (under) expenditures	6,110,890	(2,916,581)	10,306,339	(19,751,100)	2,923,935
Other Financing Source:					
Sale of real property & other	73,021	72,552	76,920	73,000	73,000
Net change in fund balances	6,183,911	(2,844,029)	10,383,259	(19,678,100)	2,996,935
Fund balance - July 1	39,709,764	45,893,675	43,049,646	53,432,905	33,754,805
Fund balance - June 30	\$ 45,893,675	\$ 43,049,646	\$ 53,432,905	\$ 33,754,805	\$ 36,751,740
Fund Balance					
Nonspendable:					
Prepaid expenditures	\$ 47,853	\$ 74,477	\$ 49,816	\$ 49,816	\$ 49,816
Restricted:					
Bond payments	4,305,330	5,054,902	5,816,866	6,554,807	7,292,748
Capital projects	41,540,492	37,920,267	47,566,223	27,150,182	29,409,176
Unassigned: *	0	0	0	0	0
Total Fund Balance	\$ 45,893,675	\$ 43,049,646	\$ 53,432,905	\$ 33,754,805	\$ 36,751,740

* The 2019-20 proposed budget shows an Unassigned Fund Balance of \$0, as required by State law. (Refer to Significant Laws Affecting This Budget, 53G-7, pages 33-35, and Budget Development and Administration Policies, page 35)

SALT LAKE CITY SCHOOL DISTRICT
Capital Projects Fund Projected
Fiscal Years 2019-20 Through 2023-24
Fund Expenditures by Object

	2019-20 Budget	2020-21 Projected	2021-22 Projected	2022-23 Projected	2023-24 Projected
Revenues:					
Property tax	\$ 28,015,720	\$ 28,015,720	\$ 32,403,770	\$ 32,403,770	\$ 34,730,870
Interest on investments	374,275	374,275	374,275	374,275	374,275
Other local revenue	69,213	70,932	70,932	70,932	70,932
Total Revenues	<u>28,459,208</u>	<u>28,460,927</u>	<u>32,848,977</u>	<u>32,848,977</u>	<u>35,176,077</u>
Expenditures:					
Salaries	2,560,442	2,583,944	2,635,623	2,688,335	2,742,102
Employee benefits	1,328,681	1,359,282	1,398,330	1,440,221	1,471,720
Contracted service - ongoing	8,741,383	7,952,995	8,694,276	9,646,700	6,131,000
Contracted service - construction	9,371,358	5,000,000	14,190,000	0	0
Construction materials	2,025,669	1,996,005	1,996,005	1,996,005	1,996,005
Travel and conferences	30,595	30,595	30,595	30,595	30,595
Equipment	1,399,445	701,945	701,945	701,945	701,945
Interest on bonds	72,500	74,219	74,219	74,219	74,219
Redemption of bond principal	0	0	0	0	5,000,000
Paying agent fees	5,200	5,200	5,200	5,200	5,200
Total Expenditures	<u>25,535,273</u>	<u>19,704,185</u>	<u>29,726,193</u>	<u>16,583,220</u>	<u>18,152,786</u>
Excess (deficiency) of revenues over (under) expenditures	\$ 2,923,935	\$ 8,756,742	\$ 3,122,784	\$ 16,265,757	\$ 17,023,291
Other financing sources (uses)					
Sale of real property	73,000	73,000	73,000	73,000	73,000
Net change in fund balances	2,996,935	8,829,742	3,195,784	16,338,757	17,096,291
Fund Balance - July 1	<u>33,754,805</u>	<u>36,751,740</u>	<u>45,581,482</u>	<u>48,777,266</u>	<u>65,116,023</u>
Fund Balance - June 30	<u>\$ 36,751,740</u>	<u>\$ 45,581,482</u>	<u>\$ 48,777,266</u>	<u>\$ 65,116,023</u>	<u>\$ 82,212,314</u>
Fund Balance					
Nonspendable:					
Prepaid expenditures	\$ 49,816	\$ 49,816	\$ 49,816	\$ 49,816	\$ 49,816
Restricted:					
Bond payments	7,292,748	8,030,689	8,768,630	9,506,571	5,244,512
Capital projects	29,409,176	37,500,977	39,958,820	55,559,636	76,917,986
Unassigned:	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Fund Balance	<u>\$ 36,751,740</u>	<u>\$ 45,581,482</u>	<u>\$ 48,777,266</u>	<u>\$ 65,116,023</u>	<u>\$ 82,212,314</u>

For property tax, the rate of growth is simply a judgment estimate. Interest is expected to remain close to the current amount, and salaries and benefits are expected to grow at near the most recent experience. The remaining objects of expenditures are projected at the expected inflation rate except the contracted services ongoing and contracted services retrofit, which are the amounts from the District's long-range capital plan.

SALT LAKE CITY SCHOOL DISTRICT
Capital Projects Fund - Project Budget Report
Fiscal Year 2019-20

Year Built	Location	Total Budget
2002	Backman Elementary	
	Add fire alarm remote access	\$ 2,500
	Floor covering replacement phase three	35,000
	Replace IDEC cell deck pads	7,500
	Restripe all asphalt	5,000
	Seal exterior block	45,000
	Upgrade cameras	20,000
	Total Backman Elementary	115,000
2004	Beacon Heights Elementary	
	Add fire alarm remote access	2,500
	Floor covering replacement phase two	30,000
	HVAC upgrade	30,000
	Paint classrooms phase one	2,500
	Paint hallways phase one	2,500
	Paint main office and library	2,500
	Restripe all asphalt	6,500
	Upgrade irrigation controls	4,500
	Total Beacon Heights Elementary	81,000
1980	Bennion Elementary	
	Add fire alarm remote access	2,500
	HVAC upgrade	32,000
	Paint outside of school	5,000
	Roll coat of PIP surfacing	3,000
	Total Bennion Elementary	42,500
2005	Bonneville Elementary	
	Add fire alarm remote access	2,500
	Overlay asphalt on parking	75,000
	Remodel kiln room	5,000
	Replace carpet phase two	45,000
	Replace cooling tower pads	25,000
	Replace security system main control	3,000
	Re-roof complete building	200,000
	Upgrade cameras	10,000
	Total Bonneville Elementary	365,500
2004	Dilworth Elementary	
	Add fire alarm remote access	2,500
	Install cubbies in kindergarten hall	15,000
	Remodel storage room stage for kiln	15,000
	Replace carpet phase one	30,000
	Upgrade cameras	10,000
	Total Dilworth Elementary	72,500
1964	Edison Elementary	
	Total Edison Elementary	0
1978	Emerson Elementary	
	Add fire alarm remote access	2,500
	Paint all classrooms	2,500
	Replace fire alarm system add c/o detectors	10,000
	Restripe all asphalt	5,500
	Roll coat of PIP surfacing	3,000
	Total Emerson Elementary	23,500

Year Built	Location	Total Budget
1978	Ensign Elementary	
	Add fire alarm remote access	\$ 2,500
	Cooling tower maintenance	10,000
	Floor covering replacement phase one	30,000
	Restripe all asphalt	5,000
	Roll coat of PIP surfacing	8,000
	Upgrade HVAC	25,000
	Total Ensign Elementary	80,500
2002	Escalante Elementary	
	5 year fire riser inspection	2,500
	Add fire alarm remote access	2,500
	Add long range camera for pond look	5,000
	Remodel storage room for kiln	15,000
	Replace carpet phase two	30,000
	Seal exterior block	45,000
	Total Escalante Elementary	100,000
2000	Franklin Elementary	
	5 year fire riser inspection	2,500
	Add fire alarm remote access	2,500
	Motorized blinds in gym	5,000
	Remodel room 161 for kiln	15,000
	Replace 1st floor classroom sinks and faucets	20,000
	Replace carpet phase two	35,000
	Roll coat of PIP surfacing	2,500
	Seal exterior block	45,000
	Total Franklin Elementary	127,500
1986	Hawthorne Elementary	
	Add fire alarm remote access	2,500
	HVAC maintenance	50,000
	Replace carpet phase two	30,000
	Replace concrete west gym	4,000
	Restripe all asphalt	5,500
	Total Hawthorne Elementary	92,000
2006	Highland Park Elementary	
	Add fire alarm remote access	2,500
	Replace carpet phase two	45,000
	Replace cell deck pad	26,000
	Restripe all asphalt	5,500
	Roll coat of PIP surfacing	5,000
	Total Highland Park Elementary	84,000
2005	Indian Hills Elementary	
	Add fire alarm remote access	2,500
	Caulk and seal exterior windows and frames	25,000
	Design and install ice and snow stop for main entry canopy	20,000
	Design and install new duct system for static pressure problem	50,000
	Engineer for drainage	6,000
	Overlay asphalt front of school and rear	165,000
	Remodel room for kiln	15,000
	Replace carpet phase two	45,000
	Roll coat of PIP surfacing	4,000
	Upgrade a/c equipment	20,000
	Walk off carpet in entry	5,000
	Total Indian Hills Elementary	357,500

Year Built	Location	Total Budget
1981	Jackson Elementary	
	Add fire alarm remote access	\$ 2,500
	Replace east addition EPDM roof	50,000
	Replace security system main control	3,000
	Roll coat of PIP surfacing	3,000
	Total Jackson Elementary	58,500
2017	Liberty Elementary	
	Restripe all asphalt	8,000
	Roll coat of PIP surfacing	3,000
	Upgrade JACE	22,000
	Total Liberty Elementary	33,000
1975	Meadowlark Elementary	
	Total Meadowlark Elementary	0
2002	Mountain View Elementary	
	Add c/o detectors to the CLC fire panel	15,000
	Add fire alarm remote access	2,500
	Add more cameras	10,000
	Add stainless steel on columns in foyer	4,000
	Fence fabric	4,000
	New student drop off and additional parking south of CLC	650,000
	Paint all outside metal surfaces-window eyebrows	10,000
	Replace carpet phase two	45,000
	Replace security system main control	3,000
	Roll coat surfacing for CLC	3,500
	Upgrade irrigation controls	4,500
	Total Mountain View Elementary	751,500
2001	Newman Elementary	
	Add fire alarm remote access	2,500
	HA5 sealcoat with crack seal all asphalt and restripe	34,250
	HVAC maintenance	50,000
	HVAC pad replacement	15,000
	Lift and seal walkways in front	15,000
	Partitions between urinals	5,000
	Replace all signs throughout building	20,000
	Replace security system main control	3,000
	Total Newman Elementary	144,750
2003	Nibley Park Elementary	
	5 year fire riser inspection	2,500
	Add fire alarm remote access	2,500
	Replace access control main unit	3,000
	Replace heating, cooling pumps and VFD	55,000
	Replace IDEC cell-deck pads	13,000
	Replace security system main control	3,000
	Roll coat of PIP surfacing	3,000
	Upgrade irrigation controls	5,500
	Total Nibley Park Elementary	87,500
1999	North Star Elementary	
	5 year fire riser inspection	2,500
	Add fire alarm remote access	2,500
	Replace flush valves in restrooms	13,500
	Replace security system main control	3,000
	Roll coat of PIP surfacing	3,000
	Total North Star Elementary	24,500

Year Built	Location	Total Budget
2001	Parkview Elementary	
	Add fire alarm remote access	\$ 2,500
	PIP topcoat kindergarten area	10,500
	PIP topcoat south west playground structure	10,500
	Replace carpet phase two	45,000
	Replace office PA system	13,000
	Replace security system main control	3,000
	Total Parkview Elementary	84,500
2000	Riley Elementary	
	5 year fire riser inspection	2,500
	Add fire alarm remote access	2,500
	Add more camera outside	10,000
	Floor covering replacement phase two	45,000
	Roll coat of PIP surfacing	2,500
	Total Riley Elementary	62,500
2001	Rose Park Elementary	
	Add fire alarm remote access	2,500
	Add more cameras outside	10,000
	HVAC maintenance	50,000
	Paint walls and door frames east pod	12,000
	Replace security system main control	3,000
	Roll coat of PIP surfacing	2,500
	Total Rose Park Elementary	80,000
1993	Uintah Elementary	
	Add fire alarm remote access	2,500
	HA5 sealcoat with crack seal and restripe lower playground	18,000
	Replace bathroom stalls in three boy's bathrooms	15,000
	Replace security system main control	3,000
	Total Uintah Elementary	38,500
1976	Wasatch Elementary	
	5 year fire riser inspection	2,500
	Add fire alarm remote access	2,500
	Change fire alarm duct detectors	3,000
	HVAC maintenance	50,000
	Replace carpet phase four	30,000
	Replace security system main control	3,000
	Restripe all asphalt	7,500
	Upgrade irrigation controls	12,000
	Total Wasatch Elementary	110,500
2006	Washington Elementary	
	5 year fire riser inspection	2,500
	Add fire alarm remote access	2,500
	Replace cooling tower media	30,000
	Replace security system main control	3,000
	Restripe all asphalt	5,500
	Roll coat of PIP surfacing	3,000
	Total Washington Elementary	46,500
2001	Whittier Elementary	
	Add fire alarm remote access	2,500
	Design and install drainage for soccer field	75,000
	Replace access control main unit	3,000
	Replace carpet in classrooms phase two	30,000
	Replace security system main control	3,000
	Re-roof complete building	265,000
	Seal block	45,000
	Total Whittier Elementary	423,500

Year Built	Location	Total Budget
1979	Bryant Middle School	
	5 year fire riser inspection	\$ 3,000
	Add fire alarm remote access	2,500
	Design and remodel 212 into a science room	200,000
	HVAC maintenance	50,000
	Replace carpet phase one	35,000
	Replace elevator board	55,000
	Total Bryant Middle School	345,500
2008	Clayton Middle School	
	5 year fire riser inspection	3,000
	Add fire alarm remote access	2,500
	Exhaust for kiln	15,000
	Move scoreboard in gym	5,000
	Replace carpet phase one	35,000
	Replace cooling tower media	30,000
	Restripe all asphalt	4,000
	Total Clayton Middle School	94,500
2007	Glendale Middle School	
	Add fire alarm remote access	2,500
	Design and remodel classroom into a science room	200,000
	Replace carpet phase two	35,000
	Replace security system main control	3,000
	Total Glendale Middle School	240,500
2008	Hillside Middle School	
	5 year fire riser inspection	3,500
	Add fire alarm remote access	2,500
	Landscape around parking lot	75,000
	Repair leaking windows	25,000
	Replace carpet phase one	35,000
	Replace cooling tower media	30,000
	Restripe all asphalt	4,000
	Roll coat of PIP surfacing	4,000
	Upgrade irrigation controls	5,000
	Total Hillside Middle School	184,000
2005	Northwest Middle School	
	5 year fire riser inspection	3,000
	Add fire alarm remote access	2,500
	Replace carpet phase three	25,000
	Replace IDEC cell-deck pads	25,000
	Replace security system main control	3,000
	Replace video projector in commons	5,000
	Seal exterior block	70,000
	Total Northwest Middle School	133,500

Year Built	Location	Total Budget
1997	East High School	
	Add double doors in A hall for security of south end of the building	\$ 25,000
	Add fire alarm remote access	2,500
	Carpet replacement phase two	50,000
	Chiller maintenance	75,000
	Design, engineer, and install heating/cooling VRF for rooms B212 and B217	55,000
	HA5 seal coat stadium and faculty parking lot	51,900
	Paint interior of building phase two	2,500
	Recoat lower tennis court	60,000
	Renumber school rooms	75,000
	Replace EPDM roof on main building	565,000
	Replace main drain for the north fire riser	15,000
	Replace wireless mic system in auditorium	25,000
	Total East High School	1,001,900
1955	Highland High School	
	Add fire alarm remote access	2,500
	Add subwoofers to gym sound system	6,000
	Add wireless intercom in auditorium	10,000
	HA5 sealcoat with crack seal and restripe main parking and west drive	83,000
	Replace carpet	40,000
	Replace mechanical piping D wing 1st floor	300,000
	Replace security system main control	3,000
	Total Highland High School	444,500
1921	West High School	
	5 year fire riser inspection	5,000
	Add fire alarm remote access	2,500
	Add wireless intercom in auditorium	10,000
	Change fire alarm duct detectors	8,000
	HA5 sealcoat with crack seal and restripe all asphalt south of 300 North	45,393
	Remodel room B308	20,000
	Replace access control main unit	6,000
	Replace carpet in five classrooms	15,000
	Replace library carpet	15,000
	Replace security system main control	3,000
	Upgrade irrigation controls	5,000
	Total West High School	134,893
1997	Horizonte Instruction and Training Center	
	5 year fire riser inspection	2,500
	Add fire alarm remote access	2,500
	Remove all caulking and seal window on south, east, and half of north	45,000
	Total Horizonte Instruction and Training Center	50,000
1937/1958	Administration Building	
	Total Administration Building	0
2004	Auxiliary Services Building	
	Add c/o detectors to fire alarm panel in east and west building	22,160
	Total Auxiliary Services Building	22,160
1963	Lowell Building	
	Add fire alarm remote access	2,500
	Add more cameras to playground	10,000
	Total Lowell Building	12,500

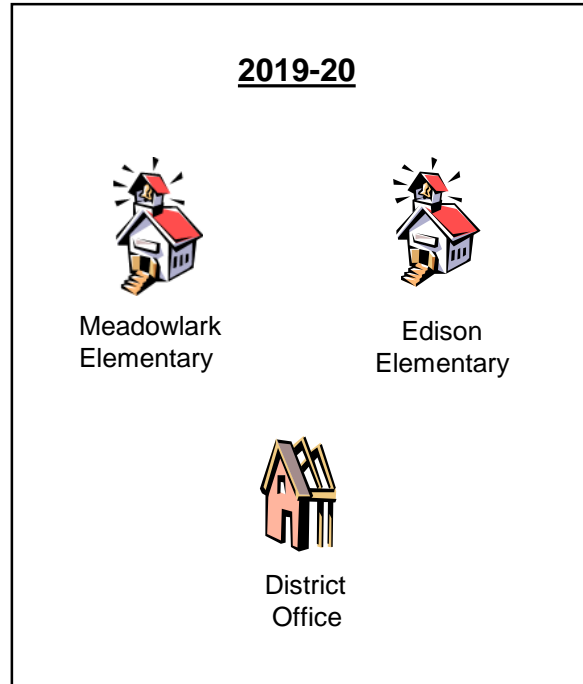
Year Built	Location	Total Budget
1957	Goodwin Site	
	5 year fire riser inspection	\$ 3,000
	Add more doors to access control	10,000
	Northeast entrance replace doors and store front	80,000
	Replace carpet phase three	20,000
	Replace steam and condensate lines phase two	250,000
	Total Goodwin Site	363,000
1950	Rosslyn Heights Building	
	Total Rosslyn Heights Building	0
2002	Transportation Building	
	Add c/o detectors to fire panel	11,080
	Change out parking lot cameras	20,000
	Total Transportation Building	31,080
	Warehouse	
	Add ramp to back loading dock	100,000
	Total Warehouse	100,000
	All Schools	
	All schools miscellaneous	512,100
	Security and access	200,000
	Asbestos/hazardous materials	50,000
	All schools portables	25,000
	Architect/engineer	110,000
	All schools playground, fibar pits	100,000
	All schools voice enhancement	50,000
	IT networking	550,000
	All schools paint	40,000
	All schools cameras	25,000
	All schools carpet	25,000
	All schools concrete	25,000
	All schools asphalt	100,000
	Total All Schools	1,812,100
	Total Capital Projects	\$ 8,457,383
	Salaries	2,560,442
	Employee benefits	1,328,681
	Contracted service	9,655,358
	Supplies and materials	2,025,669
	Travel and conference	30,595
	Equipment	1,399,445
	Property acquisition	0
	Bond interest	72,500
	Bond paying agent fees	5,200
	Total Capital Projects Fund	\$ 25,535,273

SALT LAKE CITY SCHOOL DISTRICT
Capital Projects - 5 Year Plan Summary
Fiscal Year 2019-20

SCHOOL	2019-20	2020-21	2021-22	2022-23	2023-24	TOTAL
Elementary Schools						
Backman	\$ 115,000	\$ 78,000	\$ 88,500	\$ 204,000	\$ 10,000	\$ 495,500
Beacon Hgts.	81,000	199,500	45,000	62,000		387,500
Bennion	42,500	253,500	27,000	31,000	221,000	575,000
Bonneville	365,500	113,000	62,000	46,000	53,000	639,500
Dilworth	72,500	84,000	148,000	102,000		406,500
Edison						0
Emerson	23,500	173,000	297,000	57,000	6,500	557,000
Ensign	80,500	30,000	140,000	223,000	151,500	625,000
Escalante	100,000	215,000	73,000	165,500		553,500
Franklin	127,500	78,000	72,000	245,500		523,000
Hawthorne	92,000	273,000	145,000	2,500	20,000	532,500
Highland Park	84,000	3,000	47,500	82,000	281,500	498,000
Indian Hills	357,500	173,000	44,500	58,000	19,000	652,000
Jackson	58,500	115,500	187,000	266,000		627,000
Liberty	33,000		6,500	45,000		
Meadowlark			4,000			4,000
Mountain View	751,500	502,000	425,500	68,000	28,000	1,775,000
Newman	144,750	39,500	411,000	503,000	20,000	1,118,250
Nibley Park	87,500	61,000	159,000	89,000	109,000	505,500
Northstar	24,500	263,000	320,026	20,500		628,026
Parkview	84,500	107,500	540,500	84,000	28,500	845,000
Riley	62,500	94,000	52,650	317,000	20,000	546,150
Rose Park	80,000	43,000	349,000	104,000	20,000	596,000
Uintah	38,500	173,000	225,000	71,000	247,500	755,000
Wasatch	110,500	335,000	11,500	19,000	41,000	517,000
Washington	46,500	319,000	86,000		5,000	456,500
Whittier	423,500	150,500	186,000	195,000	20,000	975,000
Middle Schools						
Bryant	345,500	97,500	60,000	30,000	12,000	545,000
Clayton	94,500	46,000	88,000	64,000	12,000	304,500
Glendale	240,500	69,500	25,000	4,000	125,000	464,000
Hillside	184,000	91,000	141,000	28,000	30,000	474,000
Northwest	133,500	45,000	25,000	40,500	287,000	531,000
High Schools						
East	1,001,900	255,000	203,000	58,800	492,000	2,010,700
Highland	444,500	516,000	605,000	1,418,000	162,000	3,145,500
West	134,893	239,000	1,207,000	2,087,800	1,560,000	5,228,693
Horizonte	50,000	28,000	65,000	403,500	6,500	553,000
Other Buildings/All Schools						
Administration Building						0
Auxilliary Services	22,160					22,160
Goodwin Site	363,000	96,500		325,000	12,000	796,500
Lowell	12,500	277,000	26,000	31,000	35,000	381,500
Rossllyn Heights						
Transportation Department	31,080	65,395				96,475
Warehouse	100,000					100,000
All schools paint, carpet, etc.	190,000	190,000	190,000	190,000	190,000	950,000
All schools miscellaneous	512,100	667,100	512,100	512,100	512,100	2,715,500
Architect & engineer	110,000	110,000	110,000	110,000	110,000	550,000
All schools asbestos	50,000	50,000	50,000	50,000	50,000	250,000
All schools cameras	25,000	25,000	25,000	25,000	25,000	125,000
All schools network/infrastructure	550,000	550,000	550,000	550,000	550,000	2,750,000
All schools playground, fibar pits	100,000	100,000	100,000	100,000	100,000	500,000
All schools portable classroom	25,000	25,000	25,000	25,000	25,000	125,000
All schools security	200,000	200,000	200,000	200,000	200,000	1,000,000
All schools voice enhancement	50,000	50,000	50,000	50,000	50,000	250,000
TOTAL	\$ 8,457,383	\$ 7,668,995	\$ 8,410,276	\$ 9,362,700	\$ 5,847,100	\$ 39,746,454

Salt Lake City School District

Tentative Replacement  Retrofit  Schedule
As of April 2019



Note: The order of schools and replacement vs. retrofit is subject to change by the Board.

The District's Current Debt Obligations

The citizens of Salt Lake City approved a \$136 million bond authorization on May 4, 1999. The proposition was approved by 70% of those voting in the election. Pursuant to this authorization, the District issued the last of the general obligation bond authorization in the 2005-06 fiscal year.

The District's current unused legal debt capacity is \$1,329,058,703. The general obligation bonded debt of the District is limited by Utah law to 4% of the fair market value of the total taxable property in the District. Board policy limits debt to 1% of the fair market value of the total taxable property in the District. The District's current unused debt capacity by policy is \$302,993,454. For tax purposes primary residential property is assessed (taxed) at 55% of its fair market value. All other taxable property is assessed (taxed) at 100% of its fair market value.

The following is a summary for all bond issues showing the debt service to be paid in the 2019-20 budget and future years on bonds outstanding.

General Obligation Bonds

Year Ending June 30	Principal	Interest	Total
2020	7,675,000	1,260,950	8,935,950
2021	8,015,000	916,850	8,931,850
2022	3,990,000	553,800	4,543,800
2023	4,190,000	354,300	4,544,300
2024	2,050,000	167,200	2,217,200
2025	2,130,000	85,200	2,215,200
Total	\$ 28,050,000	\$ 3,338,300	\$ 31,388,300

SALT LAKE CITY SCHOOL DISTRICT

Debt Service Fund Budget*For Fiscal Year 2019-20 With Comparative Information for Years 2015-16 Through 2018-19*

To account for resources accumulated to repay General Obligation Serial Bonds issued to finance building renovation to meet current life safety codes, and air condition all school buildings.

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Revised Budget	2019-20 Budget
Revenues:					
Property tax	\$ 10,156,858	\$ 9,275,388	\$ 9,146,508	\$ 8,804,304	\$ 8,804,304
Interest on investment	8,409	29,577	49,942	8,000	8,000
Other local revenue	0	0	0	0	0
Total Revenue	<u>10,165,267</u>	<u>9,304,965</u>	<u>9,196,450</u>	<u>8,812,304</u>	<u>8,812,304</u>
Expenditures:					
Redemption of bond principal	8,162,722	6,855,000	7,110,000	7,350,000	7,675,000
Interest on bonds	2,287,455	2,079,525	1,824,925	1,581,000	1,260,950
Paying agent fees	2,250	2,000	2,000	2,000	1,500
Total Expenditures	<u>10,452,427</u>	<u>8,936,525</u>	<u>8,936,925</u>	<u>8,933,000</u>	<u>8,937,450</u>
Net change in fund balances	(287,160)	368,440	259,525	(120,696)	(125,146)
Fund Balance - July 1	<u>2,392,307</u>	<u>2,105,147</u>	<u>2,473,587</u>	<u>2,733,112</u>	<u>2,612,416</u>
Fund Balance - June 30	<u>\$ 2,105,147</u>	<u>\$ 2,473,587</u>	<u>\$ 2,733,112</u>	<u>\$ 2,612,416</u>	<u>\$ 2,487,270</u>
Fund Balance					
Restricted:					
Debt service	<u>2,105,147</u>	<u>2,473,587</u>	<u>2,733,112</u>	<u>2,612,416</u>	<u>2,487,270</u>
Total Fund Balance	<u>\$ 2,105,147</u>	<u>\$ 2,473,587</u>	<u>\$ 2,733,112</u>	<u>\$ 2,612,416</u>	<u>\$ 2,487,270</u>

SALT LAKE CITY SCHOOL DISTRICT
Debt Service Fund Budget Projected
Fiscal Years 2019-20 Through 2023-24
Fund Expenditures by Object

	2019-20 Budget	2020-21 Projected	2021-22 Projected	2022-23 Projected	2023-24 Projected
Revenues:					
Property Tax	\$ 8,804,304	\$ 8,804,304	\$ 4,416,254	\$ 4,416,254	\$ 2,089,154
Interest on investments	8,000	8,000	4,500	4,500	4,500
Total Revenue	<u>8,812,304</u>	<u>8,812,304</u>	<u>4,420,754</u>	<u>4,420,754</u>	<u>2,093,654</u>
Expenditures:					
Redemption of bond principal	7,675,000	8,015,000	3,990,000	4,190,000	2,050,000
Interest on bonds	1,260,950	916,850	553,800	354,300	167,200
Paying agent fees	1,500	1,500	1,000	1,000	500
Total Expenditures	<u>8,937,450</u>	<u>8,933,350</u>	<u>4,544,800</u>	<u>4,545,300</u>	<u>2,217,700</u>
Net change in fund balances	<u>(125,146)</u>	<u>(121,046)</u>	<u>(124,046)</u>	<u>(124,546)</u>	<u>(124,046)</u>
Fund Balance - July 1	<u>2,612,416</u>	<u>2,487,270</u>	<u>2,366,224</u>	<u>2,242,178</u>	<u>2,117,632</u>
Fund Balance - June 30	<u>\$ 2,487,270</u>	<u>\$ 2,366,224</u>	<u>\$ 2,242,178</u>	<u>\$ 2,117,632</u>	<u>\$ 1,993,586</u>

Property tax is projected at an amount necessary to cover annual debt service needs. Redemption of bond principal and interest are projected to meet estimated debt and interest repayment schedules.

SALT LAKE CITY SCHOOL DISTRICT
Summary of Budgets - Internal Service Funds
Fiscal Year 2019-20 Budget

	Total All Internal Service Funds	Distribution Services Fund	Printing and Graphics Fund	Technical Services Fund	Employee Benefits Fund
Operating revenues:					
Services	\$ 25,366,508	\$ 601,550	\$ 310,000	\$ 1,144,958	\$ 23,310,000
Operating expenses:					
Salaries	1,614,651	311,987	109,757	607,062	585,845
Employee benefits	23,346,956	144,040	54,427	344,334	22,804,155
Supplies and materials	280,900	30,900	90,000	160,000	0
Contracted services	69,050	10,850	43,200	15,000	0
Cost of space occupied	62,308	51,189	5,378	5,741	0
Equipment maintenance	32,100	22,800	3,800	5,500	0
Depreciation	29,074	26,635	50	2,389	0
Other expenses	31,266	5,600	20,734	4,932	0
Total Operating Expenses	25,466,305	604,001	327,346	1,144,958	23,390,000
Operating Income (Loss)	(99,797)	(2,451)	(17,346)	0	(80,000)
Nonoperating income:					
Interest on investments	80,500	500	0	0	80,000
Change in Net Position	(19,297)	(1,951)	(17,346)	0	0
Net Position - beginning	3,704,187	174,567	19,054	7,479	3,503,087
Net Position - ending	\$ 3,684,890	\$ 172,616	\$ 1,708	\$ 7,479	\$ 3,503,087

SALT LAKE CITY SCHOOL DISTRICT

Distribution Services Fund Budget*For Fiscal Year 2019-20 With Comparative Information for Years 2015-16 Through 2018-19*

The Distribution Services Fund accounts for services provided to departments in the District by the central warehouse system. Such costs are recovered by charging more than the invoice cost for items distributed through the warehouse.

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Revised Budget	2019-20 Budget
Operating revenues:					
Services	\$ 622,533	\$ 636,885	\$ 603,134	\$ 601,550	\$ 601,550
Operating expenses:					
Salaries	286,581	299,565	280,016	301,044	311,987
Employee benefits	113,966	126,794	113,389	135,775	144,040
Supplies and materials	24,054	36,586	35,505	37,725	30,900
Contracted services	0	0	2,300	10,850	10,850
Cost of space occupied	74,927	79,754	91,789	50,094	51,189
Equipment maintenance	18,591	14,818	18,833	30,800	22,800
Depreciation	18,754	15,379	12,676	26,635	26,635
Other expenses	5,799	5,948	4,781	5,590	5,600
Total Operating Expenses	542,672	578,844	559,289	598,513	604,001
Operating Income (Loss)	79,861	58,041	43,845	3,037	(2,451)
Nonoperating income:					
Interest on investments	0	64	1,442	500	500
Change in Net Position	79,861	58,105	45,287	3,537	(1,951)
Net Position - beginning	(12,223)	67,638	125,743	171,030	174,567
Net Position - ending	\$ 67,638	\$ 125,743	\$ 171,030	\$ 174,567	\$ 172,616

SALT LAKE CITY SCHOOL DISTRICT

Printing and Graphics Fund Budget

For Fiscal Year 2019-20 With Comparative Information for Years 2015-16 Through 2018-19

The Printing and Graphics Fund accounts for printing services provided to departments and schools in the District by the District printing shop. Costs are recovered by charges to user departments and schools.

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Revised Budget	2019-20 Budget
Operating revenues:					
Services	\$ 383,058	\$ 300,233	\$ 275,907	\$ 300,000	\$ 310,000
Operating expenses:					
Salaries	92,914	97,489	102,367	107,956	109,757
Employee benefits	49,510	48,552	47,919	53,035	54,427
Supplies and materials	83,821	99,275	81,751	96,330	90,000
Contracted services	0	40,950	29,979	43,200	43,200
Cost of space occupied	5,220	5,220	5,272	5,325	5,378
Equipment maintenance	3,062	3,616	4,735	3,800	3,800
Depreciation	8,430	14,379	17,131	20,734	20,734
Other expenses	0	0	0	50	50
Total Operating Expenses	242,957	309,481	289,154	330,430	327,346
Operating Income (Loss)	140,101	(9,248)	(13,247)	(30,430)	(17,346)
Nonoperating income:					
Interest on investments	0	336	229	0	0
Change in Net Position	140,101	(8,912)	(13,018)	(30,430)	(17,346)
Net Position - beginning	(68,687)	71,414	62,502	49,484	19,054
Net Position - ending	\$ 71,414	\$ 62,502	\$ 49,484	\$ 19,054	\$ 1,708

SALT LAKE CITY SCHOOL DISTRICT

Technical Services Fund

For Fiscal Year 2019-20 With Comparative Information for Years 2015-16 Through 2018-19

The Technical Services Fund accounts for repair services provided by the Audio Visual lab at the Maintenance Shops to various department and schools in the District. Costs are recovered by charges for services based on standard rates and materials just as an outside service provider would bill for work done.

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Revised Budget	2019-20 Budget
Operating revenues:					
Services	\$ 1,490,398	\$ 986,231	\$ 1,063,927	\$ 1,144,817	\$ 1,144,958
Operating expenses:					
Salaries	541,313	530,391	588,578	611,815	607,062
Employee benefits	295,805	298,963	301,635	339,497	344,334
Supplies and materials	171,407	168,224	163,121	160,000	160,000
Contracted services	11,579	11,675	18,011	15,000	15,000
Cost of space occupied	5,517	5,572	5,628	5,684	5,741
Equipment maintenance	9,468	4,644	2,789	5,500	5,500
Depreciation	2,389	2,389	2,389	2,389	2,389
Other expenses	3,723	2,816	2,790	4,932	4,932
Total Operating Expenses	1,041,201	1,024,674	1,084,941	1,144,817	1,144,958
Operating Income (Loss)	449,197	(38,443)	(21,014)	0	0
Nonoperating income:					
Interest on investments	0	2,296	2,809	0	0
Change in Net Position	449,197	(36,147)	(18,205)	0	0
Net Position - beginning	(387,366)	61,831	25,684	7,479	7,479
Net Position - ending	\$ 61,831	\$ 25,684	\$ 7,479	\$ 7,479	\$ 7,479

SALT LAKE CITY SCHOOL DISTRICT

Employee Benefits Fund*For Fiscal Year 2019-20 With Comparative Information for Years 2015-16 Through 2018-19*

The Employee Benefits Fund accounts for resources set aside for accrued vacation and sick leave payments, early retirement insurance benefits, health and dental insurance payments, and worker's compensation payments.

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Revised Budget	2019-20 Budget
Operating revenues:					
Services	\$ 19,444,602	\$ 21,244,359	\$ 19,921,205	\$ 23,310,000	\$ 23,310,000
Operating expenses:					
Sick and vacation payments	537,910	419,903	495,113	585,845	585,845
Dental insurance	1,465,720	1,133,913	1,183,788	1,400,000	1,400,000
Health and accident insurance	15,555,764	17,842,088	14,931,861	19,000,000	19,000,000
Industrial insurance	630,585	147,014	582,653	650,000	650,000
Other benefits	1,254,826	1,701,502	115,546	1,754,155	1,754,155
Total Operating Expenses	19,444,805	21,244,420	17,308,961	23,390,000	23,390,000
Operating Income (Loss)	(203)	(61)	2,612,244	(80,000)	(80,000)
Nonoperating income:					
Interest on investments	81,353	128,808	207,839	80,000	80,000
Change in Net Position	81,150	128,747	2,820,083	0	0
Net Position - beginning	473,107	554,257	683,004	3,503,087	3,503,087
Net Position - ending	\$ 554,257	\$ 683,004	\$ 3,503,087	\$ 3,503,087	\$ 3,503,087

The District accrues salary-related payments for vacation benefits for some classifications of twelve-month or full-year contract employees. Employees accrue between ten and twenty days a year, and are limited to a maximum number of days earned in two years, depending upon the employee class and the length of service with the District. The District is liable to the employee for days earned but not taken. If an employee terminates, then a payment is made; otherwise, scheduled vacation time off is allowed.

A retiring teacher who meets the provisions of the Utah State Employees' Retirement Act is eligible to receive a benefit equal to 19% of the employee's accumulated unused sick leave. This is the only sick leave benefit that accumulates and vests for an employee.



SALT LAKE CITY SCHOOL DISTRICT

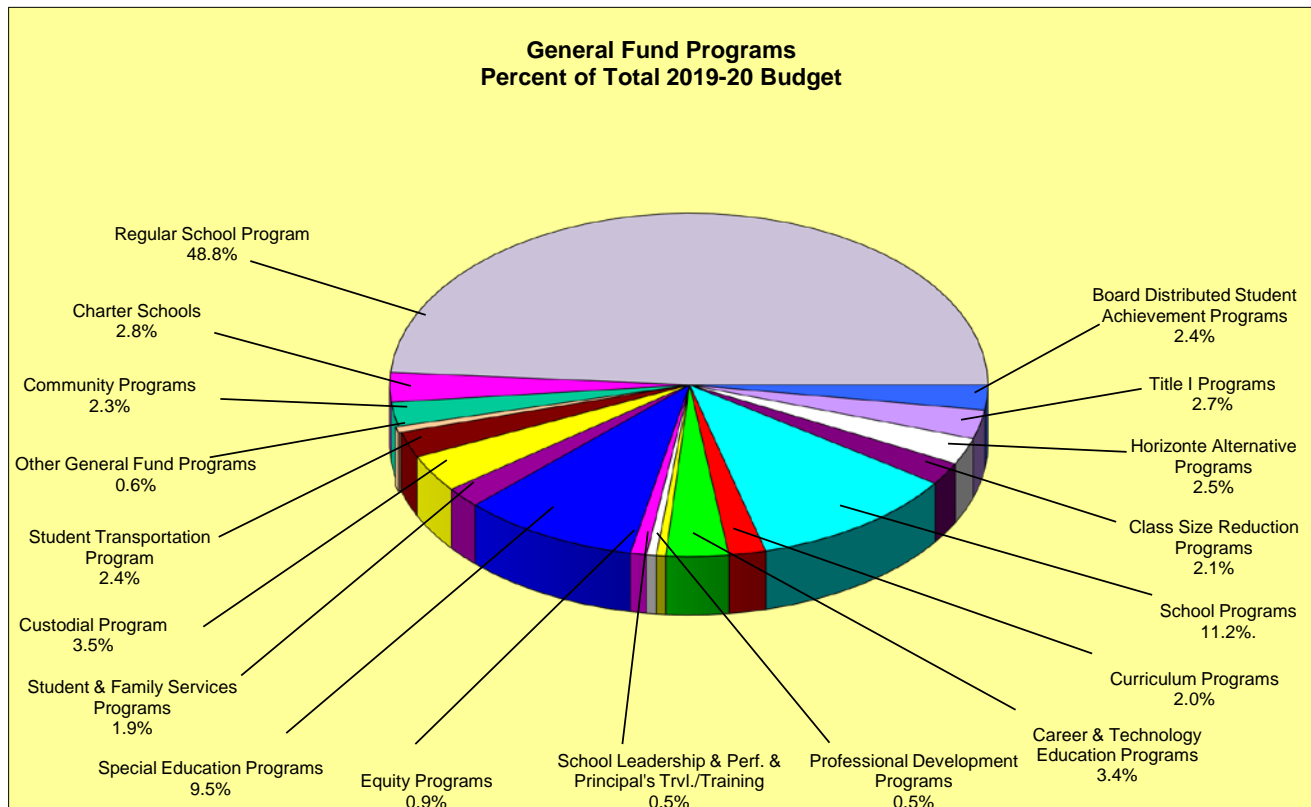
General Fund Budget

Recap of Program Expenditure Summaries

For Fiscal Year 2019-20 With Comparative Information for Years 2015-16 Through 2018-19

This summary shows expenditures by major objective rather than by goal as many expenditures support several goals. Beginning with 2017-18, activities that were previously reported in the Special Programs Fund are now being reported in the General Fund.

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Revised Budget	2019-20 Budget	% of 2019-20 Total Budget
General Fund Budget						
Board Distributed Student Achievement	\$ 4,874,491	\$ 5,582,827	\$ 5,564,762	\$ 6,075,115	\$ 5,494,943	2.4%
Title I Programs	7,413,129	7,508,543	7,369,306	6,611,707	6,374,832	2.7%
Horizonte Alternative Programs	2,973,843	2,618,361	5,567,138	5,999,451	5,877,520	2.5%
Class Size Reduction Programs	4,935,471	4,886,967	5,040,961	5,212,165	4,966,644	2.1%
School Programs	17,961,952	18,942,048	21,527,223	22,796,121	26,201,462	11.2%
Curriculum Programs	4,120,320	4,281,002	4,215,878	4,868,132	4,641,507	2.0%
Career and Technology Education Programs	7,164,379	6,939,324	7,353,631	7,723,171	7,874,990	3.4%
Professional Development Programs	1,551,178	1,324,107	1,045,355	1,038,688	1,172,288	0.5%
School Leadership & Perf. & Principal's Trvl/Training	951,642	651,851	1,145,976	1,174,452	1,221,778	0.5%
Equity Programs	1,200,497	1,636,480	1,949,211	2,131,460	2,031,889	0.9%
Special Education Programs	19,528,913	20,732,483	22,825,006	22,218,836	22,239,320	9.5%
Student and Family Services Programs	2,499,393	2,774,733	3,072,626	4,691,998	4,527,393	1.9%
Custodial Program	7,108,187	7,361,100	7,644,644	7,970,009	8,177,830	3.5%
Student Transportation Program	5,215,756	5,321,342	5,416,917	5,981,760	5,709,974	2.4%
Other General Fund Programs	1,120,190	1,142,123	1,171,089	1,383,996	1,334,615	0.6%
Community Programs	0	2,119,093	5,581,629	6,111,266	5,297,342	2.3%
Charter Schools Program	5,711,765	5,915,801	6,247,146	6,704,551	6,502,426	2.8%
Regular School Program	98,178,681	101,408,312	107,260,577	107,696,661	114,179,145	48.8%
Total Expenditures	\$ 192,509,787	\$ 201,146,497	\$ 219,999,075	\$ 226,389,539	\$ 233,825,898	100.0%



SALT LAKE CITY SCHOOL DISTRICT

General Fund Budget

For Fiscal Year 2019-20 With Comparative Information for Years 2015-16 Through 2018-19

Board Distributed Student Achievement Funds - Elementary, Middle, and High School

The Salt Lake City School District allocates funds directly to the schools. The principal, along with the School Community Council, determines how the Student Achievement funds are spent. Following is a summary of the Board Distributed Student Achievement Funds.

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Revised Budget	2019-20 Budget	Avg. 4 Yr. Chg.
Revenues:						
Property taxes	\$ 3,183,827	\$ 3,315,518	\$ 3,849,390	\$ 4,029,393	\$ 4,023,846	6.60%
Other local revenue	61,880	116,957	95,976	21,603	6	-25.00%
State of Utah	1,597,002	1,506,516	1,469,033	1,476,661	1,471,091	-1.97%
Federal government	0	0	1,992	0	0	-
Total Revenues	4,842,709	4,938,991	5,416,391	5,527,657	5,494,943	3.37%
Expenditures:						
Salaries	2,943,864	3,338,279	3,415,839	3,766,334	3,745,072	6.80%
Employee benefits	637,936	788,882	833,590	977,839	954,473	12.40%
Contract services	200,335	306,377	371,598	358,489	270,888	8.80%
Maintenance & repairs	0	3,270	0	0	0	-
Field trips, insurance, phone, & travel	217,554	314,543	167,448	149,970	119,364	-11.28%
Supplies and textbooks	848,486	815,971	736,254	809,348	392,666	-13.43%
Equipment	16,613	5,530	30,374	0	0	-
Indirect costs / other	9,703	9,975	9,659	13,135	12,480	7.16%
Total Expenditures	\$ 4,874,491	\$ 5,582,827	\$ 5,564,762	\$ 6,075,115	\$ 5,494,943	3.18%
Net change in fund balances	\$ (31,782)	\$ (643,836)	\$ (148,371)	\$ (547,458)	\$ 0	

SALT LAKE CITY SCHOOL DISTRICT

General Fund Budget

For Fiscal Year 2019-20 With Comparative Information for Years 2015-16 Through 2018-19

Title I Programs

**Student at risk determining factors include those who are highly mobile, are on free or reduced lunch, come from single parent families, are limited English proficient, or have limited English skills.
Title I is a Federally funded program designed to help children living in low-income areas.**

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Revised Budget	2019-20 Budget	Avg. 4 Yr. Chg.
Revenues:						
Other local revenue	\$ 0	\$ 8,019	\$ 13,450	\$ 0	\$ 0	-
State of Utah	365,156	369,538	356,964	316,055	297,688	-4.62%
Federal government	7,047,973	7,130,986	6,998,892	6,295,652	6,077,144	-3.44%
Total Revenues	7,413,129	7,508,543	7,369,306	6,611,707	6,374,832	-3.50%
Expenditures:						
Salaries	5,014,188	5,047,727	5,003,422	4,457,151	4,473,853	-2.69%
Employee benefits	1,744,020	1,795,777	1,784,779	1,617,232	1,562,611	-2.60%
Contract services	30,698	67,148	201,311	166,184	94,439	51.91%
Field trips, insurance, phone, & travel	47,937	81,467	8,278	40,775	16,268	-16.52%
Supplies and textbooks	320,841	330,128	155,167	182,721	85,228	-18.36%
Equipment	100,550	34	0	0	0	-25.00%
Indirect costs / other	154,895	186,262	216,349	147,644	142,433	-2.01%
Total Expenditures	\$ 7,413,129	\$ 7,508,543	\$ 7,369,306	\$ 6,611,707	\$ 6,374,832	-3.50%
Net change in fund balances	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	

SALT LAKE CITY SCHOOL DISTRICT

General Fund Budget

For Fiscal Year 2019-20 With Comparative Information for Years 2015-16 Through 2018-19

Horizonte Alternative Programs

The Horizonte Instruction and Training Center offers programs for students who do not thrive in the conventional middle and high school environment. Programs included in this summary are the Alternative Middle and High School Programs. Also included in this summary are Youth in Custody programs which serve students who are in the custody of the State.

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Revised Budget	2019-20 Budget	Avg. 4 Yr. Chg.
Revenues:						
Property taxes	\$ 115,171	\$ 101,015	\$ 347,305	\$ 367,689	\$ 372,749	55.91%
Other local revenue	113,895	26,272	124,634	104,348	102,598	-2.48%
State of Utah	2,744,777	2,491,074	4,477,656	4,788,617	4,672,173	17.56%
Federal government	0	0	617,543	738,797	730,000	-
Total Revenues	<u>2,973,843</u>	<u>2,618,361</u>	<u>5,567,138</u>	<u>5,999,451</u>	<u>5,877,520</u>	<u>24.41%</u>
Expenditures:						
Salaries	1,784,017	1,711,789	3,572,973	3,719,872	3,765,134	27.76%
Employee benefits	688,738	692,664	1,292,386	1,362,963	1,432,210	26.99%
Contract services	150,926	53,283	254,648	266,505	231,822	13.40%
Maintenance & repairs	32,816	8,384	37,011	78,690	78,690	34.95%
Field trips, insurance, phone, & travel	11,590	12,538	21,375	65,350	65,350	115.96%
Supplies, textbooks, & utilities	289,368	132,234	347,766	460,872	257,217	-2.78%
Equipment	443	7,469	0	8,310	8,310	443.96%
Indirect costs / other	15,945	0	40,979	36,889	38,787	35.81%
Total Expenditures	<u>\$ 2,973,843</u>	<u>\$ 2,618,361</u>	<u>\$ 5,567,138</u>	<u>\$ 5,999,451</u>	<u>\$ 5,877,520</u>	<u>24.41%</u>
Net change in fund balances	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	

SALT LAKE CITY SCHOOL DISTRICT

General Fund Budget

For Fiscal Year 2019-20 With Comparative Information for Years 2015-16 Through 2018-19

Class Size Reduction Programs

The State Class Size Reduction Program is funded from State sources to lower kindergarten through eighth grade class size. Following is a summary of these programs.

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Revised Budget	2019-20 Budget	Avg. 4 Yr. Chg.
Revenues:						
State of Utah	\$ 4,935,471	\$ 4,886,967	\$ 5,040,961	\$ 5,212,165	\$ 4,966,644	0.16%
Total Revenues	<u>4,935,471</u>	<u>4,886,967</u>	<u>5,040,961</u>	<u>5,212,165</u>	<u>4,966,644</u>	<u>0.16%</u>
Expenditures:						
Salaries	3,538,911	3,456,529	3,570,741	3,701,450	3,510,855	-0.42%
Employee benefits	1,396,560	1,430,438	1,470,220	1,510,715	1,455,789	-0.25%
Total Expenditures	<u>\$ 4,935,471</u>	<u>\$ 4,886,967</u>	<u>\$ 5,040,961</u>	<u>\$ 5,212,165</u>	<u>\$ 4,966,644</u>	<u>0.16%</u>
Net change in fund balances	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	

SALT LAKE CITY SCHOOL DISTRICT

General Fund Budget

For Fiscal Year 2019-20 With Comparative Information for Years 2015-16 Through 2018-19

School Programs

The programs included in the following summary are designed to provide additional educational opportunities for the District's students. Some of the programs include Library Media Services, Extended Learning Programs, K-3 Reading, Extended Day Kindergarten, JROTC, School LAND Trust, Elementary Music Teachers, and Driver Education.

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Revised Budget	2019-20 Budget	Avg. 4 Yr. Chg.
Revenues:						
Property taxes	\$ 11,995,402	\$ 12,114,524	\$ 14,068,581	\$ 15,129,487	\$ 15,700,993	7.72%
Other local revenue	380,997	170,313	181,565	208,876	186,000	-12.80%
State of Utah	5,316,941	5,780,292	6,680,980	7,067,024	10,271,341	23.30%
Federal government	64,060	60,174	65,027	76,662	77,000	5.05%
Total Revenues	<u>17,757,400</u>	<u>18,125,303</u>	<u>20,996,153</u>	<u>22,482,049</u>	<u>26,235,334</u>	<u>11.94%</u>
Expenditures:						
Salaries	12,360,236	12,617,611	14,222,949	14,827,343	17,581,433	10.56%
Employee benefits	4,540,398	4,797,749	5,375,257	5,617,226	6,237,923	9.35%
Contract services	101,197	(51,998)	230,250	260,816	236,427	33.41%
Maintenance & repairs	33,316	36,180	55,551	65,263	65,263	23.97%
Field trips, insurance, phone, & travel	138,522	109,105	396,031	394,722	386,668	44.78%
Supplies and textbooks	700,916	1,239,199	1,128,921	1,404,826	1,587,710	31.63%
Equipment	33,741	133,818	39,852	153,807	33,723	-0.01%
Indirect costs / other	53,626	60,384	78,412	72,118	72,315	8.71%
Total Expenditures	<u>\$ 17,961,952</u>	<u>\$ 18,942,048</u>	<u>\$ 21,527,223</u>	<u>\$ 22,796,121</u>	<u>\$ 26,201,462</u>	<u>11.47%</u>
Net change in fund balances	<u>\$ (204,552)</u>	<u>\$ (816,745)</u>	<u>\$ (531,070)</u>	<u>\$ (314,072)</u>	<u>\$ 33,872</u>	

SALT LAKE CITY SCHOOL DISTRICT

General Fund Budget

For Fiscal Year 2019-20 With Comparative Information for Years 2015-16 Through 2018-19

Curriculum Programs

The Curriculum Programs summary includes Library Media Administration, Math and Science, Performance Assessment, Achievement Testing, and Language Arts.

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Revised Budget	2019-20 Budget	Avg. 4 Yr. Chg.
Revenues:						
Property taxes	\$ 3,148,818	\$ 3,067,260	\$ 3,115,104	\$ 3,657,612	\$ 3,727,972	4.60%
Other local revenue	7,065	0	0	0	0	-
State of Utah	497,017	723,126	672,970	761,706	452,166	-2.26%
Federal government	284,841	274,106	227,804	87,540	84,954	-17.54%
Total Revenues	3,937,741	4,064,492	4,015,878	4,506,858	4,265,092	2.08%
Expenditures:						
Salaries	2,481,942	2,651,172	2,650,214	3,038,426	3,022,873	5.45%
Employee benefits	977,039	1,067,000	1,097,837	1,256,937	1,271,981	7.55%
Contract services	80,529	145,430	102,442	140,244	63,219	-5.37%
Maintenance & repairs	1,316	95	40	1,225	1,225	-1.73%
Field trips, insurance, phone, & travel	122,330	167,479	93,644	96,742	85,042	-7.62%
Supplies and textbooks	433,466	220,152	249,189	306,369	176,407	-14.83%
Indirect costs / other	23,698	29,674	22,512	28,189	20,760	-3.10%
Total Expenditures	\$ 4,120,320	\$ 4,281,002	\$ 4,215,878	\$ 4,868,132	\$ 4,641,507	3.16%
Net change in fund balances	\$ (182,579)	\$ (216,510)	\$ (200,000)	\$ (361,274)	\$ (376,415)	

SALT LAKE CITY SCHOOL DISTRICT

General Fund Budget

For Fiscal Year 2019-20 With Comparative Information for Years 2015-16 Through 2018-19

Career and Technology Education Programs

The Career and Technology Education programs provide students with educational and career opportunities while they are attending high school. The following is a summary of these programs.

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Revised Budget	2019-20 Budget	Avg. 4 Yr. Chg.
Revenues:						
Property taxes	\$ 3,304,152	\$ 3,150,904	\$ 3,309,993	\$ 3,415,544	\$ 3,524,861	1.67%
Other local revenue	10,580	45,071	8,906	3,149	364	-24.14%
State of Utah	3,403,792	3,002,006	3,651,980	3,862,703	3,914,943	3.75%
Federal government	445,855	489,658	382,752	441,775	434,822	-0.62%
Total Revenues	<u>7,164,379</u>	<u>6,687,639</u>	<u>7,353,631</u>	<u>7,723,171</u>	<u>7,874,990</u>	<u>2.48%</u>
Expenditures:						
Salaries	4,146,177	4,053,753	4,307,129	4,506,892	4,594,076	2.70%
Employee benefits	1,619,097	1,604,672	1,728,395	1,783,673	1,841,684	3.44%
Contract services	92,941	40,038	51,417	124,340	124,340	8.45%
Maintenance & repairs	469,532	193,176	192,176	252,445	252,945	-11.53%
Field trips, insurance, phone, & travel	70,148	79,397	73,308	111,740	112,240	15.00%
Supplies, textbooks, & utilities	416,649	523,723	468,435	616,436	645,740	13.75%
Equipment	45,194	170,590	14,933	88,350	61,000	8.74%
Indirect costs / other	304,641	273,975	517,838	239,295	242,965	-5.06%
Total Expenditures	<u>\$ 7,164,379</u>	<u>\$ 6,939,324</u>	<u>\$ 7,353,631</u>	<u>\$ 7,723,171</u>	<u>\$ 7,874,990</u>	<u>2.48%</u>
Net change in fund balances	<u>\$ 0</u>	<u>\$ (251,685)</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	

SALT LAKE CITY SCHOOL DISTRICT

General Fund Budget

For Fiscal Year 2019-20 With Comparative Information for Years 2015-16 Through 2018-19

Professional Development Programs

The Professional Development Programs provide training for classified and certificated employees. The programs included in this summary are Staff Development, Teacher Coaches, Teacher Quality, Math & Science Support, and Integrated Support Services.

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Revised Budget	2019-20 Budget	Avg. 4 Yr. Chg.
Revenues:						
Property taxes	\$ 355,716	\$ 363,110	\$ 265,418	\$ 304,983	\$ 321,817	-2.38%
Other local revenue	10,000	10,000	10,000	10,000	10,000	0.00%
State of Utah	95,008	60,463	39,135	38,509	39,135	-14.70%
Federal government	1,090,454	890,534	730,802	685,196	801,336	-6.63%
Total Revenues	<u>1,551,178</u>	<u>1,324,107</u>	<u>1,045,355</u>	<u>1,038,688</u>	<u>1,172,288</u>	<u>-6.11%</u>
Expenditures:						
Salaries	958,385	853,281	672,994	640,240	720,114	-6.22%
Employee benefits	380,323	356,455	274,955	261,219	312,223	-4.48%
Contract services	98,103	28,992	4,426	7,263	7,263	-23.15%
Field trips, insurance, phone, & travel	30,414	10,498	17,723	11,347	11,347	-15.67%
Supplies and textbooks	56,180	49,455	39,123	42,230	42,230	-6.21%
Indirect costs / other	27,773	25,426	36,134	76,389	79,111	46.21%
Total Expenditures	<u>\$ 1,551,178</u>	<u>\$ 1,324,107</u>	<u>\$ 1,045,355</u>	<u>\$ 1,038,688</u>	<u>\$ 1,172,288</u>	<u>-6.11%</u>
Net change in fund balances	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	

SALT LAKE CITY SCHOOL DISTRICT

General Fund Budget*For Fiscal Year 2019-20 With Comparative Information for Years 2015-16 Through 2018-19***School Leadership and Performance and Principal's Travel and Training Programs**

The School Leadership and Performance oversee the school reform efforts, shared governance and site based training, oversees grant proposals, monitors school goal setting and performance, and provides travel and training for the principals in the District. Following is a summary of the School Leadership and Performance Programs.

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Revised Budget	2019-20 Budget	Avg. 4 Yr. Chg.
Revenues:						
Property taxes	\$ 917,132	\$ 627,174	\$ 654,933	\$ 1,153,101	\$ 1,200,427	7.72%
Other local revenue	0	0	491,043	0	0	-
Federal government	34,510	24,677	0	21,351	21,351	-9.53%
Total Revenues	951,642	651,851	1,145,976	1,174,452	1,221,778	7.10%
Expenditures:						
Salaries	659,594	439,776	792,812	822,246	857,405	7.50%
Employee benefits	250,203	175,557	311,638	311,213	323,380	7.31%
Contract services	0	1,810	0	2,000	2,000	-
Field trips, insurance, phone, & travel	31,224	28,752	30,194	31,531	31,531	0.25%
Supplies and textbooks	10,621	5,956	11,243	7,172	7,172	-8.12%
Indirect costs / other	0	0	89	70	70	-
Total Expenditures	\$ 951,642	\$ 651,851	\$ 1,145,976	\$ 1,174,452	\$ 1,221,778	7.10%
Net change in fund balances	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	

SALT LAKE CITY SCHOOL DISTRICT

General Fund Budget

For Fiscal Year 2019-20 With Comparative Information for Years 2015-16 Through 2018-19

Equity Programs

The Equity Programs summary includes programs designed to raise achievement of all students. This summary includes Equity, Family and School Collaboration, Translating Services, Title III English Language Learners and Unaccompanied Immigrants, Refugee Grant, Indian Education Program, and English as a Second Language Endorsements for Teachers. Following is a summary of these programs.

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Revised Budget	2019-20 Budget	Avg. 4 Yr. Chg.
Revenues:						
Property taxes	\$ 177,815	\$ 791,403	\$ 630,013	\$ 838,964	\$ 903,443	102.02%
Other local revenue	45,490	45,427	415,199	304,876	306,124	143.24%
State of Utah	301,989	309,920	248,873	250,725	241,299	-5.02%
Federal government	675,203	489,730	655,126	736,895	581,023	-3.49%
Total Revenues	1,200,497	1,636,480	1,949,211	2,131,460	2,031,889	17.31%
Expenditures:						
Salaries	671,326	1,044,723	1,037,197	1,117,671	1,064,526	14.64%
Employee benefits	224,527	374,449	389,610	447,933	431,195	23.01%
Contract services	124,898	61,347	330,972	248,822	248,532	24.75%
Field trips, insurance, phone, & travel	25,168	23,625	5,546	24,064	24,064	-1.10%
Supplies and textbooks	98,303	71,796	119,444	205,659	179,581	20.67%
Indirect costs / other	56,275	60,540	66,442	87,311	83,991	12.31%
Total Expenditures	\$ 1,200,497	\$ 1,636,480	\$ 1,949,211	\$ 2,131,460	\$ 2,031,889	17.31%
Net change in fund balances	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	

SALT LAKE CITY SCHOOL DISTRICT

General Fund Budget

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Special Education Programs and Disabled Student Program (504)

The Special Education Programs in this summary include the Extended School Year, which provides services to students with disabilities extending beyond the normal 180 day school year; the Resource Program, which provides students who need more than the regular instructional Special Education program; the Self Contained, which provides services to students with disabilities in a contained setting; and other Special Education Programs. Following is a summary of these programs.

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Revised Budget	2019-20 Budget	Avg. 4 Yr. Chg.
Revenues:						
Property taxes	\$ 85,914	\$ 260,658	\$ 536,316	\$ 507,901	\$ 524,132	127.52%
Other local revenue	0	1,800	2,000	13,000	13,000	-
State of Utah	13,016,272	14,008,506	15,215,476	15,305,389	15,309,642	4.40%
Federal government	6,426,727	6,461,519	7,071,214	6,392,546	6,392,546	-0.13%
Total Revenues	<u>19,528,913</u>	<u>20,732,483</u>	<u>22,825,006</u>	<u>22,218,836</u>	<u>22,239,320</u>	<u>3.47%</u>
Expenditures:						
Salaries	13,597,070	14,441,854	16,208,319	15,404,950	15,289,875	3.11%
Employee benefits	4,997,835	5,359,205	5,803,648	5,858,539	5,976,603	4.90%
Contract services	561,198	522,171	430,977	575,708	575,708	0.65%
Maintenance & repairs	376	5,538	2,216	4,000	4,000	240.96%
Field trips, insurance, phone, & travel	51,829	47,408	37,018	25,062	25,062	-12.91%
Supplies and textbooks	168,763	181,110	182,378	222,933	223,511	8.11%
Equipment	3,930	6,412	120	870	870	-19.47%
Indirect costs / other	147,912	168,785	160,330	126,774	143,691	-0.71%
Total Expenditures	<u>\$ 19,528,913</u>	<u>\$ 20,732,483</u>	<u>\$ 22,825,006</u>	<u>\$ 22,218,836</u>	<u>\$ 22,239,320</u>	<u>3.47%</u>
Net change in fund balances	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	

SALT LAKE CITY SCHOOL DISTRICT

General Fund Budget

For Fiscal Year 2019-20 With Comparative Information for Years 2015-16 Through 2018-19

Student & Family Services Programs

The Programs listed in this summary include counseling service to students, school nurses, alcohol and drug prevention training for teachers, services to homebound students in the District, and the Gang Prevention and Intervention Program. Following is a summary of these programs.

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Revised Budget	2019-20 Budget	Avg. 4 Yr. Chg.
Revenues:						
Property taxes	\$ 2,047,442	\$ 2,338,229	\$ 2,542,604	\$ 2,636,147	\$ 2,703,933	8.02%
Other local revenue	7,369	13,642	13,588	18,150	18,150	36.58%
State of Utah	401,912	402,862	516,434	2,017,701	1,785,310	86.05%
Federal government	28,067	20,000	0	20,000	20,000	-7.19%
Total Revenues	<u>2,484,790</u>	<u>2,774,733</u>	<u>3,072,626</u>	<u>4,691,998</u>	<u>4,527,393</u>	<u>20.55%</u>
Expenditures:						
Salaries	1,605,079	1,915,869	2,112,049	2,836,844	2,943,847	20.85%
Employee benefits	622,538	743,759	809,675	1,091,861	1,146,480	21.04%
Contract services	205,115	81,356	109,197	300,211	289,811	10.32%
Field trips, insurance, phone, & travel	11,635	7,708	7,928	12,125	12,108	1.02%
Supplies and textbooks	49,750	19,459	22,773	437,302	121,512	36.06%
Indirect costs / other	5,276	6,582	11,004	13,655	13,635	39.61%
Total Expenditures	<u>\$ 2,499,393</u>	<u>\$ 2,774,733</u>	<u>\$ 3,072,626</u>	<u>\$ 4,691,998</u>	<u>\$ 4,527,393</u>	<u>20.28%</u>
Net change in fund balances	<u>\$ (14,603)</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	

SALT LAKE CITY SCHOOL DISTRICT

General Fund Budget

For Fiscal Year 2019-20 With Comparative Information for Years 2015-16 Through 2018-19

Custodial Programs

The Custodial programs summary accounts for the custodial services that are provided to the schools buildings throughout the District.

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Revised Budget	2019-20 Budget	Avg. 4 Yr. Chg.
Revenues:						
Property taxes	\$ 7,108,187	\$ 7,361,100	\$ 7,644,644	\$ 7,970,009	\$ 8,177,830	3.76%
Total Revenues	<u>7,108,187</u>	<u>7,361,100</u>	<u>7,644,644</u>	<u>7,970,009</u>	<u>8,177,830</u>	<u>3.76%</u>
Expenditures:						
Salaries	4,342,222	4,543,581	4,693,041	4,888,426	4,993,647	3.75%
Employee benefits	2,249,898	2,346,936	2,459,242	2,559,457	2,662,057	4.58%
Maintenance & repairs	25,345	39,006	28,240	38,201	38,201	12.68%
Field trips, insurance, phone, & travel	4,617	4,245	4,185	4,770	4,770	0.83%
Supplies and materials	486,105	427,332	459,936	478,555	478,555	-0.39%
Indirect costs / other	0	0	0	600	600	-
Total Expenditures	<u>\$ 7,108,187</u>	<u>\$ 7,361,100</u>	<u>\$ 7,644,644</u>	<u>\$ 7,970,009</u>	<u>\$ 8,177,830</u>	<u>3.76%</u>
Net change in fund balances	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	

SALT LAKE CITY SCHOOL DISTRICT

General Fund Budget

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Student Transportation Program

The Student Transportation Program provides transportation of students to and from school and the operation and maintenance of the District's bus fleet.

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Revised Budget	2019-20 Budget	Avg. 4 Yr. Chg.
Revenues:						
Property taxes	\$ 2,386,970	\$ 2,276,336	\$ 2,533,471	\$ 2,018,577	\$ 2,273,974	-1.18%
State of Utah	2,828,786	3,045,006	2,883,446	3,963,183	3,436,000	5.37%
Total Revenues	<u>5,215,756</u>	<u>5,321,342</u>	<u>5,416,917</u>	<u>5,981,760</u>	<u>5,709,974</u>	<u>2.37%</u>
Expenditures:						
Salaries	2,529,602	2,686,586	2,810,671	2,928,194	3,015,741	4.80%
Employee benefits	1,179,702	1,258,095	1,318,205	1,331,760	1,354,437	3.70%
Contract services	34,835	68,486	8,950	33,500	33,500	-0.96%
Maintenance & repairs	329,760	338,269	319,732	293,700	293,700	-2.73%
Insurance, phone, & travel	81,249	(135,666)	(222,941)	(146,404)	(146,404)	-70.05%
Supplies and materials	396,828	411,154	537,950	481,300	481,300	5.32%
Equipment	663,780	694,418	644,350	1,059,710	677,700	0.52%
Total Expenditures	<u>\$ 5,215,756</u>	<u>\$ 5,321,342</u>	<u>\$ 5,416,917</u>	<u>\$ 5,981,760</u>	<u>\$ 5,709,974</u>	<u>2.37%</u>
Net change in fund balances	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	

SALT LAKE CITY SCHOOL DISTRICT

General Fund Budget

For Fiscal Year 2019-20 With Comparative Information for Years 2015-16 Through 2018-19

Other General Fund Programs

Other General Fund Programs in this summary include Special Grants, and Community Involvement.

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Revised Budget	2019-20 Budget	Avg. 4 Yr. Chg.
Revenues:						
Property taxes	\$ 694,100	\$ 716,033	\$ 1,042,319	\$ 1,357,906	\$ 1,308,525	22.13%
State of Utah	426,090	426,090	26,090	26,090	26,090	-23.47%
Total Revenues	1,120,190	1,142,123	1,068,409	1,383,996	1,334,615	4.79%
Expenditures:						
Salaries	731,501	744,534	690,694	926,165	892,672	5.51%
Employee benefits	337,560	346,979	312,136	373,239	362,132	1.82%
Contract services	34,000	31,469	137,789	44,790	46,300	9.04%
Maintenance & repairs	0	0	0	500	500	-
Field trips, insurance, phone, & travel	3,712	2,874	6,738	23,560	14,159	70.36%
Supplies and materials	13,417	15,767	23,232	15,242	18,352	9.20%
Indirect costs / other	0	500	500	500	500	-
Total Expenditures	\$ 1,120,190	\$ 1,142,123	\$ 1,171,089	\$ 1,383,996	\$ 1,334,615	4.79%
Net change in fund balances	\$ 0	\$ 0	\$ (102,680)	\$ 0	\$ 0	

SALT LAKE CITY SCHOOL DISTRICT

General Fund Budget

For Fiscal Year 2019-20 With Comparative Information for Years 2015-16 Through 2018-19

Community Programs

Community Programs in this summary include community education programs.
 These programs were transferred from the Special Programs Fund to the General Fund beginning with the 2017-18 Fiscal Year.

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Revised Budget	2019-20 Budget	Avg. 4 Yr. Chg.
Revenues:						
Property taxes	\$ 0	\$ 0	\$ 649,843	\$ 766,925	\$ 784,489	-
Other local revenue	0	0	4,120,504	4,027,359	4,039,528	-
State of Utah	0	2,119,093	0	0	0	-
Federal government	0	0	1,078,931	824,132	0	-
Total Revenues	<u>0</u>	<u>2,119,093</u>	<u>5,849,278</u>	<u>5,618,416</u>	<u>4,824,017</u>	<u>-</u>
Expenditures:						
Salaries	0	0	3,732,498	3,998,923	3,383,341	-
Employee benefits	0	0	1,111,217	1,261,229	1,193,531	-
Contract services	0	0	175,858	260,661	223,500	-
Maintenance & repairs	0	0	0	100	100	-
Field trips, insurance, phone, & travel	0	0	82,569	99,983	77,135	-
Supplies and materials	0	0	246,906	318,586	264,184	-
Charter school local replacement *	0	2,119,093	0	0	0	-
Indirect costs / other	0	0	232,581	171,784	155,551	-
Total Expenditures	<u>\$ 0</u>	<u>\$ 2,119,093</u>	<u>\$ 5,581,629</u>	<u>\$ 6,111,266</u>	<u>\$ 5,297,342</u>	<u>-</u>
Net change in fund balances	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 267,649</u>	<u>\$ (492,850)</u>	<u>\$ (473,325)</u>	

* In 2016-17 the Charter School Local Replacement was recorded here. Subsequently, it is reported in the Pass-Through Taxes Fund.

SALT LAKE CITY SCHOOL DISTRICT

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Charter School Programs

To help address the diverse needs of its students, in addition to its regular schools, the District operates two dependent charter schools, the Open Classroom Charter School and the Salt Lake Center for Science Education Charter School. These programs are used to account for the operations of these charter schools.

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Revised Budget	2019-20 Budget	Avg. 4 Yr. Chg.
Revenues:						
Other local revenue	\$ 371,697	\$ 513,927	\$ 349,043	\$ 409,476	\$ 412,820	2.77%
State of Utah	4,978,617	5,182,181	5,542,399	5,532,639	5,455,742	2.40%
Federal government	315,413	308,465	270,038	328,574	327,640	0.97%
Total Revenues	<u>5,665,727</u>	<u>6,004,573</u>	<u>6,161,480</u>	<u>6,270,689</u>	<u>6,196,202</u>	<u>2.34%</u>
Expenditures:						
Salaries	3,397,905	3,589,096	3,786,697	3,906,846	3,808,139	3.02%
Employee benefits	1,357,639	1,446,358	1,522,263	1,588,458	1,595,006	4.37%
Contract services	194,818	227,120	221,549	342,290	358,740	21.04%
Maintenance & repairs	69,471	71,527	69,917	74,500	74,500	1.81%
Field trips, insurance, phone, & travel	110,151	119,292	99,625	136,137	136,967	6.09%
Supplies and textbooks	481,980	441,793	537,206	654,320	528,174	2.40%
Equipment	99,801	19,574	8,754	1,100	0	-
Indirect costs / other	0	1,041	1,135	900	900	-
Total Expenditures	<u>\$ 5,711,765</u>	<u>\$ 5,915,801</u>	<u>\$ 6,247,146</u>	<u>\$ 6,704,551</u>	<u>\$ 6,502,426</u>	<u>3.46%</u>
Net change in fund balances	<u>\$ (46,038)</u>	<u>\$ 88,772</u>	<u>\$ (85,666)</u>	<u>\$ (433,862)</u>	<u>\$ (306,224)</u>	

SALT LAKE CITY SCHOOL DISTRICT

General Fund Budget

For Fiscal Year 2019-20 With Comparative Information for Years 2015-16 Through 2018-19

Regular School Program - Summarizes all activities not shown in other program summaries

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Revised Budget	2019-20 Budget	Avg. 4 Yr. Chg.
Revenues:						
Property taxes	\$ 58,198,513	\$ 61,930,170	\$ 58,714,317	\$ 56,351,798	\$ 60,803,294	1.12%
Other local revenue	3,296,578	3,665,518	6,546,511	5,925,873	6,419,503	23.68%
State of Utah	40,802,741	40,018,005	42,492,403	42,274,029	38,469,523	-1.43%
Federal government	231,343	164,538	51,295	72,181	58,000	-18.73%
Total Revenues	102,529,175	105,778,231	107,804,526	104,623,881	105,750,320	0.79%
Expenditures:						
Instruction						
Salaries	44,988,544	45,708,849	48,037,048	49,354,296	53,331,831	4.64%
Employee benefits	17,718,154	19,672,041	19,367,467	20,389,280	21,652,280	5.55%
Contract services	48,455	17,882	56,185	30,000	22,500	-13.39%
Maintenance & repairs	299,172	9,404	160,464	26,000	26,000	-22.83%
Field trips, insurance, phone, & travel	52,482	(95,241)	(244,743)	232,480	226,132	82.72%
Supplies and textbooks	4,533,413	5,969,381	3,870,046	2,891,072	3,205,315	-7.32%
Equipment	488,375	608,850	601,896	600,000	786,777	15.28%
Indirect costs / other	275	250	1,638	750	750	43.18%
Total Instruction	68,128,870	71,891,416	71,850,001	73,523,878	79,251,585	4.08%
Counseling and Child Accounting						
Salaries	1,818,107	1,897,568	2,147,709	2,215,043	2,253,201	5.98%
Employee benefits	778,298	830,620	934,183	969,009	993,236	6.90%
Supplies and materials	4,650	2,858	1,913	9,000	9,000	23.39%
Total Counseling and Child Accounting	2,601,055	2,731,046	3,083,805	3,193,052	3,255,437	6.29%
General District Administration						
Salaries	427,587	535,981	552,549	581,011	582,612	9.06%
Employee benefits	269,165	259,096	254,331	261,335	264,183	-0.46%
Contract services	149,562	116,865	78,141	92,000	92,000	-9.62%
Field trips, insurance, phone, & travel	20,896	41,605	30,818	42,954	42,954	26.39%
Supplies and materials	24,694	45,350	27,716	48,800	48,800	24.40%
Indirect costs / other	(677,362)	(700,315)	(1,259,030)	(753,693)	(762,005)	3.12%
Total General District Administration	214,542	298,582	(315,475)	272,407	268,544	6.29%
General School Administration						
Salaries	6,917,725	7,175,978	9,105,324	9,383,867	9,781,876	10.35%
Employee benefits	3,064,681	3,264,228	4,110,641	4,213,192	4,430,714	11.14%
Contract services	130,321	143,910	383,835	400,724	400,724	51.87%
Field trips, insurance, phone, & travel	3,786	2,736	1,816	3,775	3,775	-0.07%
Supplies, textbooks & utilities	374,884	385,867	407,030	410,000	410,000	2.34%
Indirect costs / other	0	0	0	150	150	-
Total General School Administration	10,491,397	10,972,719	14,008,646	14,411,708	15,027,239	10.81%

(continued on the following page)

SALT LAKE CITY SCHOOL DISTRICT

General Fund Budget

For Fiscal Year 2019-20 With Comparative Information for Years 2015-16 Through 2018-19

Regular School Program - Summarizes all activities not shown in other program summaries

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Revised Budget	2019-20 Budget	Avg. 4 Yr. Chg.
Business Services						
Salaries	\$ 2,802,589	\$ 2,730,807	\$ 2,977,588	\$ 3,136,942	\$ 3,181,320	3.38%
Employee benefits	1,202,664	1,206,918	1,329,178	1,492,619	1,528,994	6.78%
Contract services	23,672	17,357	17,036	(46,277)	(64,662)	-93.29%
Maintenance & repairs	78,056	1,674	2,282	101,500	101,500	7.51%
Field trips, insurance, phone, & travel	16,841	22,526	19,273	16,537	16,200	-0.95%
Supplies and materials	186,499	266,180	355,969	534,243	543,973	47.92%
Indirect costs / other	3,468	4,102	3,808	4,300	4,300	6.00%
Total Business Services	4,313,789	4,249,564	4,705,134	5,239,864	5,311,625	5.78%
Operation and Maint. of School Bldgs.						
Salaries	1,476,783	1,494,909	1,602,145	1,740,385	1,729,886	4.28%
Employee benefits	759,866	832,376	901,035	1,049,879	1,069,341	10.18%
Contract services	110,896	23,218	4,000	0	0	-
Maintenance & repairs	1,762,977	2,276,332	4,719,000	1,758,450	1,758,450	-0.06%
Field trips, insurance, phone, & travel	567,161	551,232	563,011	744,070	744,070	7.80%
Supplies and utilities	7,751,345	5,931,599	5,988,300	5,762,968	5,762,968	-6.41%
Equipment	0	155,320	150,975	0	0	-
Total Operation and Maint. of School Bldgs.	12,429,028	11,264,986	13,928,466	11,055,752	11,064,715	-2.74%
Total Expenditures	\$ 98,178,681	\$ 101,408,313	\$ 107,260,577	\$ 107,696,661	\$ 114,179,145	4.07%
Net change in fund balances	\$ 4,350,494	\$ 4,369,918	\$ 543,949	\$ (3,072,780)	\$ (8,428,825)	

THE INFORMATIONAL SECTION OF THE BUDGET CONTAINS:

This section of the budget has many charts, graphs, and schedules that are intended to present a picture of where the District has been, where it is, and where it may be going. This information attempts to link the past and present to the future and assist in making decisions today.

Information about District Revenue and Expenditures, Including Enrollment Trends

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SALT LAKE CITY
SCHOOL DISTRICT
Your Best Choice

Chart 1

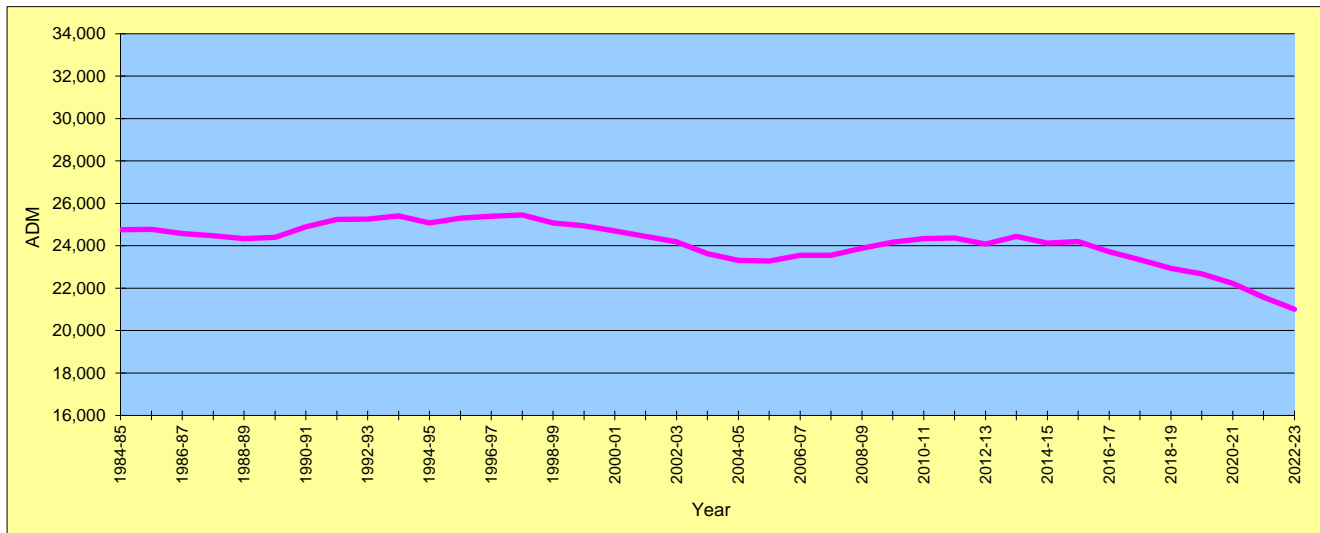
SALT LAKE CITY SCHOOL DISTRICT

District Enrollment Trends - Average Daily Membership Years Ended 1985 to 2018 Actual with Projections from 2019 to 2023

Salt Lake City School District is land locked with growth potential only to the west. No major residential developments are planned to the west at this time. Any growth is limited to urban renewal and the District's many choice options.

These projections are made using multiple-year cohort survival analysis. In simple language, this means that students enrolled are projected to remain in schools but are moved up in grade as they become older. Each year, for many years, historical information has been kept relative to the number of students who leave our schools each year for various reasons and the number of students who enter the schools in each age group. From this data base, giving greatest weight to the most recent experience and making adjustments for observed changes in some neighborhoods, implied estimates of immigration and outmigration are made. Birth data is also projected forward adjusted by the implied estimates of in and outmigration as described above. These projections of average daily membership (ADM) have been very accurate in the past; 2017-18 actual ADM of 23,336 was within 8 students of the projected 23,328 ADM for that year. Since the 2018-19 year is not yet complete, we do not have actual ADM for that year, but currently it appears actual ADM will be 22,938 students, which is approximately a 0.21 percent variance from the 22,986 projection included in the 2018-19 budget document.

Fiscal Year	ADM	Fiscal Year	ADM	Fiscal Year	ADM	Fiscal Year	ADM	Fiscal Year	ADM
1984-85	24,764	1992-93	25,261	2000-01	24,696	2008-09	23,880	2016-17	23,726
1985-86	24,769	1993-94	25,410	2001-02	24,443	2009-10	24,177	2017-18	23,336
1986-87	24,581	1994-95	25,083	2002-03	24,190	2010-11	24,336	2018-19	22,938
1987-88	24,474	1995-96	25,309	2003-04	23,623	2011-12	24,365	2019-20	22,671
1988-89	24,338	1996-97	25,400	2004-05	23,310	2012-13	24,077	2020-21	22,224
1989-90	24,401	1997-98	25,454	2005-06	23,283	2013-14	24,447	2021-22	21,579
1990-91	24,897	1998-99	25,083	2006-07	23,548	2014-15	24,127	2022-23	21,008
1991-92	25,249	1999-00	24,944	2007-08	23,552	2015-16	24,210	Projected	



SALT LAKE CITY SCHOOL DISTRICT

October 1 Enrollment by School

For Fiscal Years 2015-16 to 2018-19 with Projections for 2019-20 to 2022-23

	Actual Enrollment				Projected Enrollment *			
	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Elementary								
Backman	560	506	472	451	441	434	423	412
Beacon Heights	482	465	484	475	465	457	445	434
Bennion	263	261	220	213	208	205	200	195
Bonneville	514	519	529	517	506	497	485	472
Dilworth	621	608	595	586	573	563	549	535
Edison	531	500	450	438	429	421	411	400
Emerson	575	596	583	548	536	527	514	501
Ensign	343	340	344	330	323	317	309	302
Escalante	445	448	446	434	425	417	407	397
Franklin	449	424	390	390	382	375	366	356
Hawthorne	428	433	438	442	432	425	414	404
Highland Park	701	660	654	643	629	618	603	588
Indian Hills	451	442	431	425	416	409	398	388
Jackson	496	466	440	446	436	429	418	408
Liberty	435	424	398	397	388	382	372	363
Meadowlark	517	479	452	424	415	408	397	387
Mountain View	597	592	568	560	548	538	525	512
Newman	438	441	433	387	379	372	363	354
Nibley Park	480	462	418	457	447	439	428	418
North Star	622	604	564	546	534	525	512	499
Parkview	396	339	322	310	303	298	291	283
Riley	380	333	319	312	305	300	292	285
Rose Park	472	410	387	353	345	339	331	323
Uintah	565	526	534	505	494	485	473	461
Wasatch	449	452	455	447	437	430	419	408
Washington	345	300	293	291	285	280	273	266
Whittier	685	679	627	595	582	572	558	544
	13,240	12,709	12,246	11,922	11,664	11,460	11,174	10,894
Middle Schools								
Bryant	393	393	378	393	385	378	368	359
Clayton	724	759	770	759	743	730	711	694
Glendale	816	770	800	784	767	754	735	716
Hillside	590	579	583	595	582	572	558	544
Northwest	865	832	746	726	710	698	680	663
	3,388	3,333	3,277	3,257	3,187	3,131	3,053	2,976
High Schools								
East	1,924	1,945	1,986	1,986	1,943	1,909	1,861	1,815
Highland	1,643	1,681	1,686	1,685	1,649	1,620	1,579	1,540
West	2,382	2,539	2,771	2,713	2,654	2,608	2,543	2,479
Innovations	359	381	429	381	373	366	357	348
Horizonte	661	462	441	428	419	411	401	391
	6,969	7,008	7,313	7,193	7,038	6,914	6,742	6,573
Charters and Other								
Open Classroom	370	375	349	314	314	314	314	314
School for Science Ed.	400	398	407	393	393	393	393	393
Hospital	25	24	25	29	29	29	29	29
	795	797	781	736	736	736	736	736
Total Enrollment	24,392	23,847	23,617	23,108	22,625	22,242	21,704	21,180

* Projections are calculated using a 5 year cohort history.

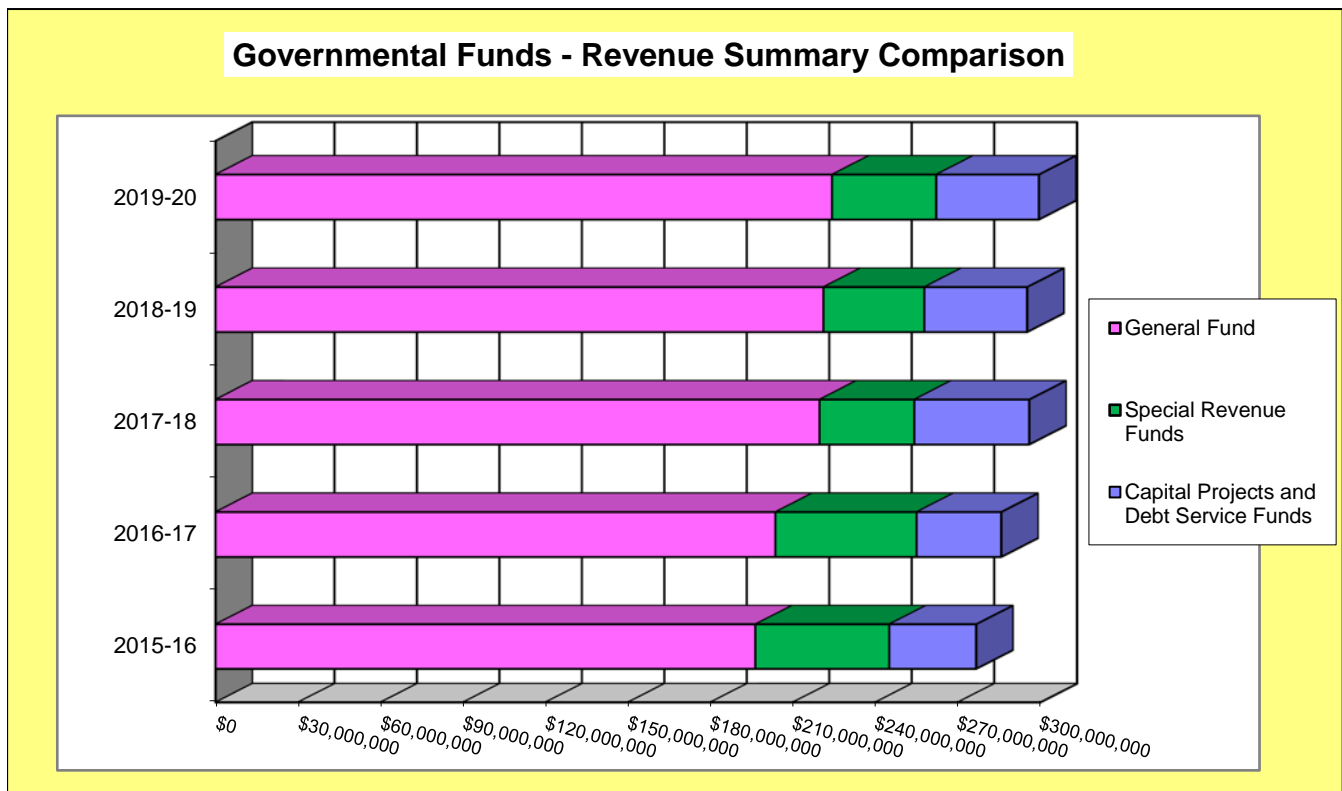
Chart 2

SALT LAKE CITY SCHOOL DISTRICT

Governmental Funds - Revenue Summary Comparison

For Fiscal Year 2019-20 With Comparative Information for Years 2015-16 Through 2018-19

Fiscal Year	General Fund	Special Revenue Funds	Capital Projects and Debt Service Funds	Total All Governmental Funds
2015-16	\$ 196,380,727	\$ 48,726,319	\$ 31,591,645	\$ 276,698,691
2016-17	203,676,412	51,370,872	30,750,670	285,797,954
2017-18	219,742,886	34,470,282	41,745,982	295,959,150
2018-19	221,167,243	36,690,796	37,349,272	295,207,311
2019-20	224,274,981	37,925,306	37,271,512	299,471,799



SALT LAKE CITY SCHOOL DISTRICT

Governmental Funds - Revenue and Expenditures Summary Comparison

For Fiscal Year 2019-20 With Comparative Information for Years 2015-16 Through 2018-19

	2015-16 Actual	2016-17 Actual	2017-18 * Actual	2018-19 Revised Budget	2019-20 Budget
General Fund					
Revenues:					
Property taxes	\$ 93,719,159	\$ 98,413,434	\$ 99,904,251	\$ 100,506,036	\$ 106,352,285
Interest on Investments	785,853	1,277,467	1,523,798	1,191,200	1,191,200
Other local revenue	3,519,698	3,339,479	10,848,622	9,855,510	10,316,893
State of Utah	81,711,571	84,331,644	89,314,800	92,893,196	90,808,787
Federal government	16,644,446	16,314,388	18,151,415	16,721,301	15,605,816
Total Revenues	<u>196,380,727</u>	<u>203,676,412</u>	<u>219,742,886</u>	<u>221,167,243</u>	<u>224,274,981</u>
Expenditures:					
Instruction	128,920,339	133,859,849	136,805,278	138,740,751	146,471,253
Child accounting and counseling	6,135,406	6,849,571	7,636,383	9,204,491	9,449,741
Media services and educational supervision	13,575,203	14,936,803	16,115,269	18,390,771	18,230,812
General district administration	811,039	1,052,007	1,006,563	1,121,872	1,111,549
General school administration	11,071,417	11,574,529	15,044,125	15,368,035	15,835,976
Central services	5,386,665	5,342,482	5,904,196	6,444,789	6,554,733
Operation and maintenance of school buildings	20,735,493	19,438,391	22,524,300	20,193,301	20,406,867
Student transportation	5,724,106	5,832,589	5,950,804	6,510,248	6,213,419
Child nutrition services	150,119	141,183	126,969	273,646	270,042
Community services	0	2,119,093	8,885,188	10,141,635	9,281,506
Total Expenditures	<u>\$ 192,509,787</u>	<u>\$ 201,146,497</u>	<u>\$ 219,999,075</u>	<u>\$ 226,389,539</u>	<u>\$ 233,825,898</u>
Special Revenue Funds					
Revenues:					
Property taxes	\$ 16,981,816	\$ 18,251,440	\$ 15,682,244	\$ 16,836,314	\$ 17,444,091
Interest on investments	38,645	71,290	251,153	255,681	255,500
Sale of food	1,305,999	1,326,830	1,309,015	1,385,771	1,448,917
Other local revenue	13,404,118	14,384,989	6,121,316	6,473,943	6,969,675
State of Utah	4,695,141	4,880,989	1,843,453	2,071,486	2,142,058
Federal government	12,300,600	12,455,334	9,263,101	9,667,601	9,665,065
Total Revenues	<u>48,726,319</u>	<u>51,370,872</u>	<u>34,470,282</u>	<u>36,690,796</u>	<u>37,925,306</u>
Expenditures:					
Instruction	10,894,010	11,796,082	4,019,118	4,500,000	5,000,000
Counseling	111,799	98,015	0	0	0
Media services and educational supervision	3,318,068	3,266,137	0	0	0
General district administration	234,494	238,669	0	0	0
General school administration	2,191,080	2,354,730	0	0	0
Central services	149,417	143,919	0	0	0
Operation and maintenance of school buildings	307,763	422,108	0	0	0
Child nutrition services	13,094,787	13,221,607	13,198,397	13,691,215	13,306,578
Community services and building rentals	14,794,275	16,048,660	19,247,395	18,795,825	19,398,316
Columbus - adult trainable	0	0	0	0	0
Capital outlay	0	2,044,057	0	0	0
Total Expenditures	<u>\$ 45,095,693</u>	<u>\$ 49,633,984</u>	<u>\$ 36,464,910</u>	<u>\$ 36,987,040</u>	<u>\$ 37,704,894</u>

(continued on the following page)

	2015-16 Actual	2016-17 Actual	2017-18 * Actual	2018-19 Revised Budget	2019-20 Budget
Capital Projects & Debt Service Funds					
Revenues:					
Property tax	\$ 30,327,798	\$ 29,292,645	\$ 37,769,785	\$ 36,517,954	\$ 36,820,024
Interest on investments	324,676	515,227	803,471	382,275	382,275
Other local, State of Utah & Federal	589,477	623,850	2,775,980	69,298	69,213
Total Revenues	<u>31,591,645</u>	<u>30,750,670</u>	<u>41,745,982</u>	<u>37,349,272</u>	<u>37,271,512</u>
Expenditures:					
Salaries	2,353,570	2,437,371	2,417,864	2,500,850	2,560,442
Employee benefits	1,129,649	1,190,810	1,212,086	1,280,364	1,328,681
Contracted services	11,290,050	20,219,433	17,683,649	41,512,445	18,112,741
Supplies and materials	66,607	174,213	192,013	2,150,010	2,025,669
Travel and conferences	14,112	21,723	17,895	30,595	30,595
Equipment & property acquisition	382,862	240,723	641,985	736,104	1,399,445
Bond redemption, interest & paying agent fees	10,531,065	9,014,538	9,014,626	9,010,700	9,015,150
Total Expenditures	<u>\$ 25,767,915</u>	<u>\$ 33,298,811</u>	<u>\$ 31,180,118</u>	<u>\$ 57,221,068</u>	<u>\$ 34,472,723</u>
Total All Governmental Funds					
Revenues	<u>\$ 276,698,691</u>	<u>\$ 285,797,954</u>	<u>\$ 295,959,150</u>	<u>\$ 295,207,311</u>	<u>\$ 299,471,799</u>
Expenditures	<u>\$ 263,373,395</u>	<u>\$ 284,079,292</u>	<u>\$ 287,644,103</u>	<u>\$ 320,597,647</u>	<u>\$ 306,003,515</u>

* In 2017-18 the District discontinued the use of the Special Program Fund (a Special Revenue Fund). This activity is now reported in the General Fund.

Chart 3

SALT LAKE CITY SCHOOL DISTRICT

Total General Fund Revenue
2019-20 Total \$224.3 Million

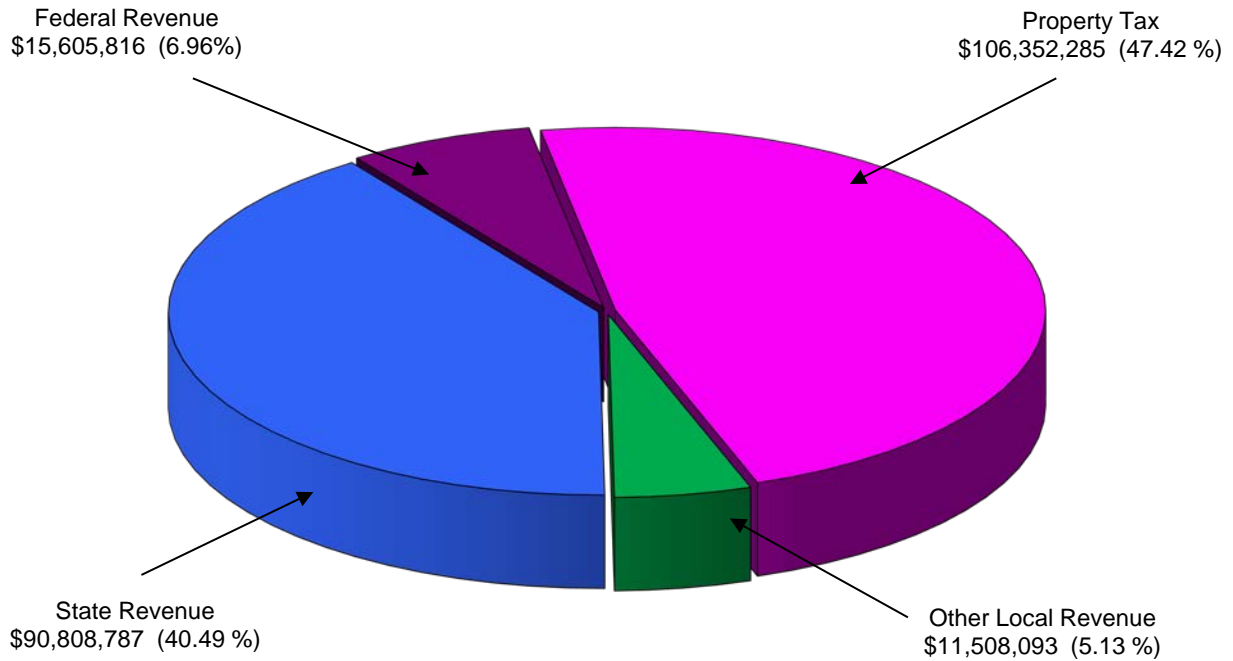


Chart 4

SALT LAKE CITY SCHOOL DISTRICT

General Fund Revenue
State Guaranteed Basic Program and Basic Tax Rate Combined
2019-20 Total \$224.3 Million

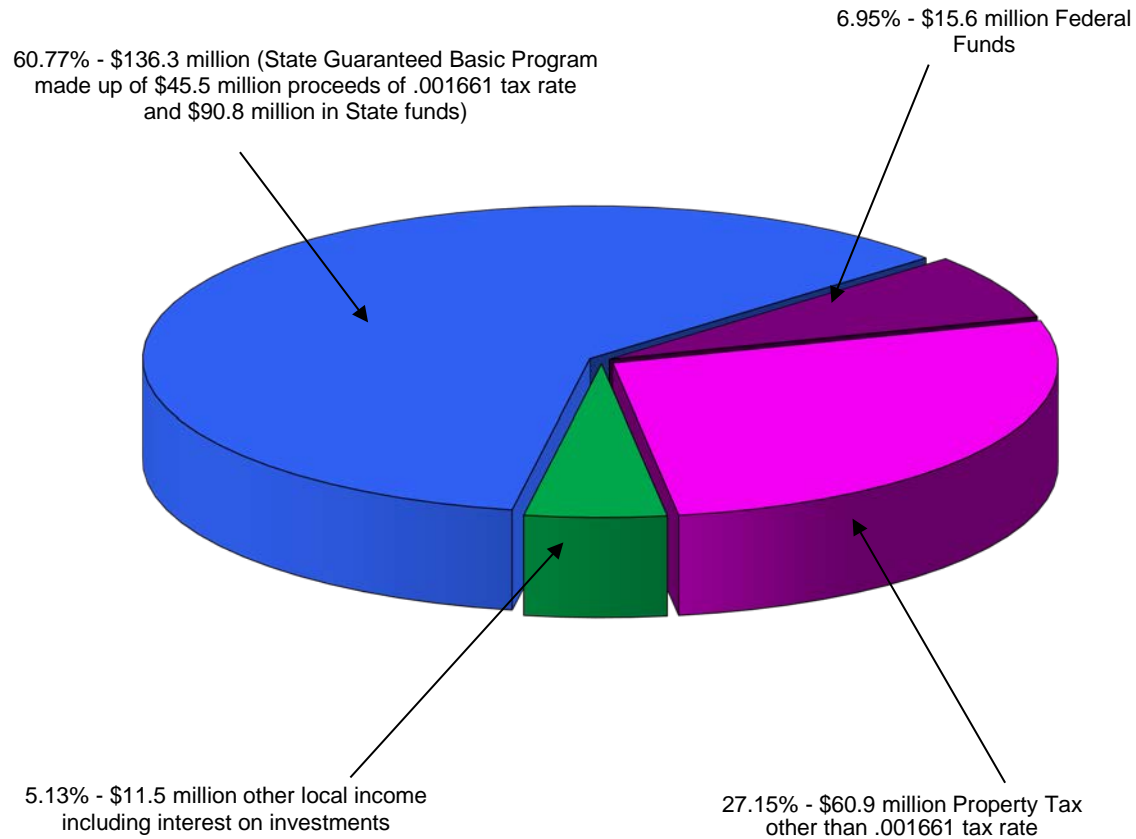


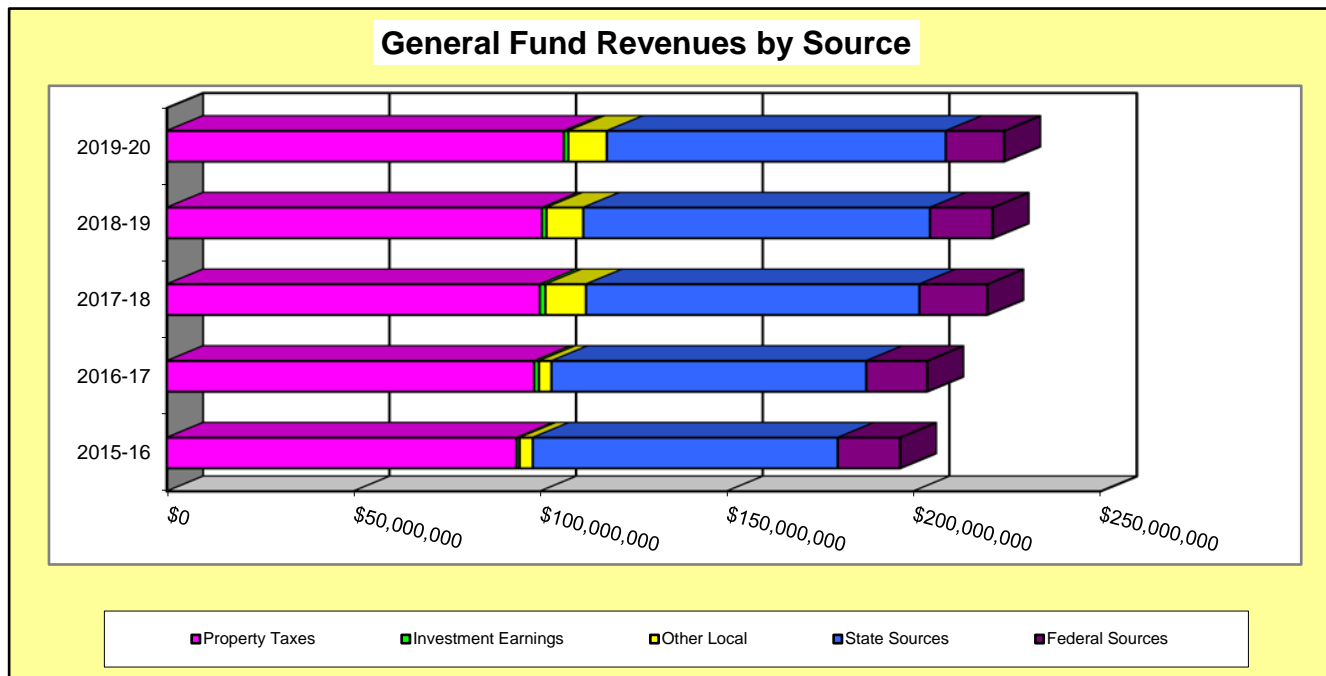
Chart 5

SALT LAKE CITY SCHOOL DISTRICT

General Fund Revenues by Source

Years Ended 2016 to 2018 Actual and Years Ended 2019 to 2020 Estimated

Fiscal Year	Property Taxes	Investment Earnings	Other Local	State Sources	Federal Sources	Total Sources	Percent Increase From Prior Year
2015-16	\$ 93,719,159	\$ 785,853	\$ 3,519,698	\$ 81,711,571	\$ 16,644,446	\$ 196,380,727	4.96%
2016-17	98,413,434	1,277,467	3,339,479	84,331,644	16,314,388	203,676,412	3.72%
2017-18	99,904,251	1,523,798	10,848,622	89,314,800	18,151,415	219,742,886	7.89%
* 2018-19	100,506,036	1,191,200	9,855,510	92,893,196	16,721,301	221,167,243	0.65%
* 2019-20	106,352,285	1,191,200	10,316,893	90,808,787	15,605,816	224,274,981	1.41%



* Estimated

Chart 6

SALT LAKE CITY SCHOOL DISTRICT

Property Tax Revenue Summary

For Fiscal Year 2019-20 With Comparative Information for Years 2015-16 Through 2018-19

The tax rate approved by the Board of Education is multiplied by the net taxable value, adjusted by a five year collection rate, to determine the property tax revenue.

Fiscal Year	General Fund	Special Revenue Funds	Capital Projects and Debt Service Funds	Total All Funds
2015-16	\$ 93,719,159	\$ 16,981,816	\$ 30,327,798	\$ 141,028,773
2016-17	98,413,434	18,251,440	29,292,645	145,957,519
2017-18	99,904,251	15,682,244	37,769,785	153,356,280
2018-19	100,506,036	16,836,314	36,517,954	153,860,304
2019-20	106,352,285	17,444,091	36,820,024	160,616,400

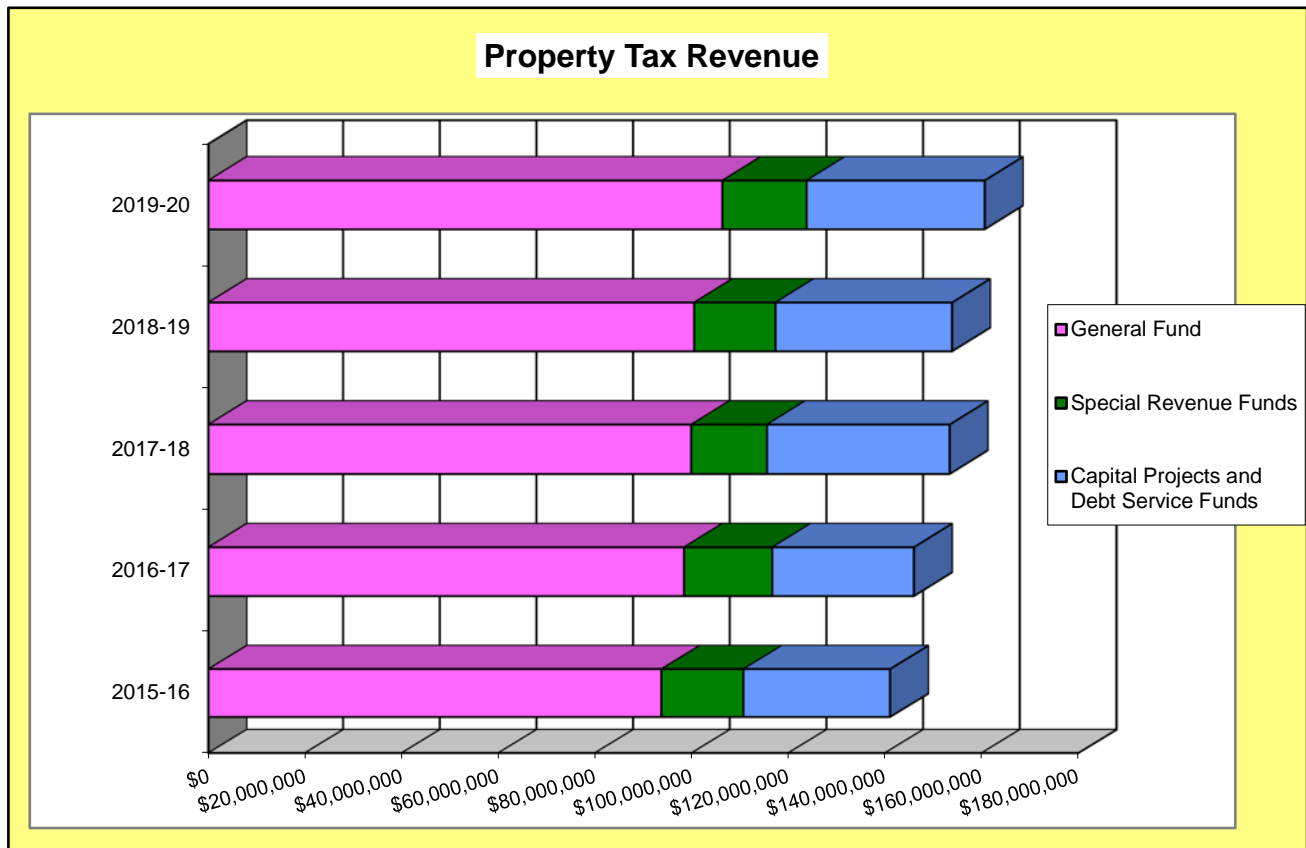


Chart 7

SALT LAKE CITY SCHOOL DISTRICT

Schedule of Property Tax Rates by Fund

Years Ended 2015 through 2019

Calendar Year	Capital Projects and Debt Service	Special Revenue Funds	General Fund	Total Funds
<u>Tax Rates Per \$1 of Taxable Value</u>				
2015	.001840	.000108	.004549	.006497
2016	.001699	.000099	.004382	.006180
2017	.001548	.000104	.004096	.005748
2018	.001433	.000074	.003993	.005500
2019	.001362	.000106	.003880	.005348

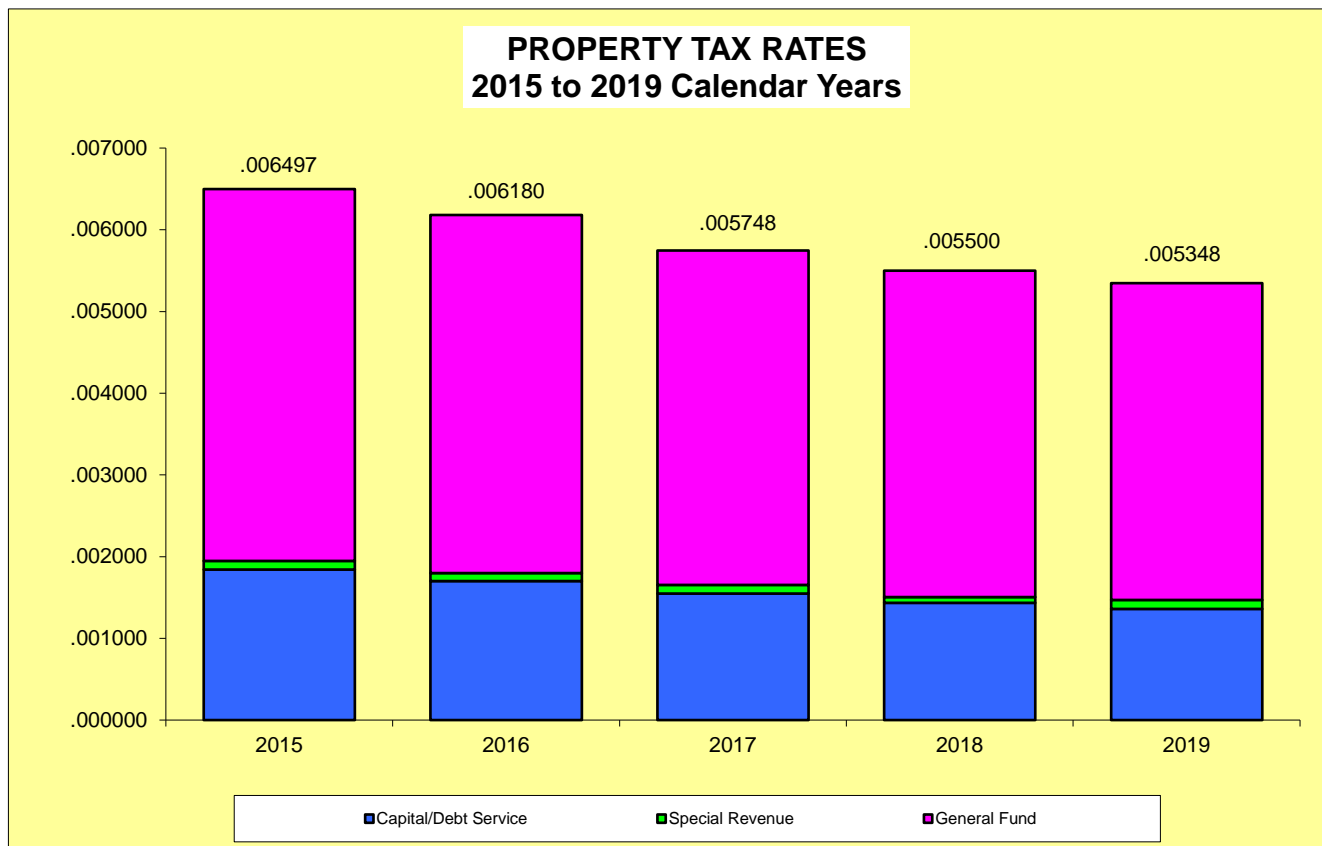


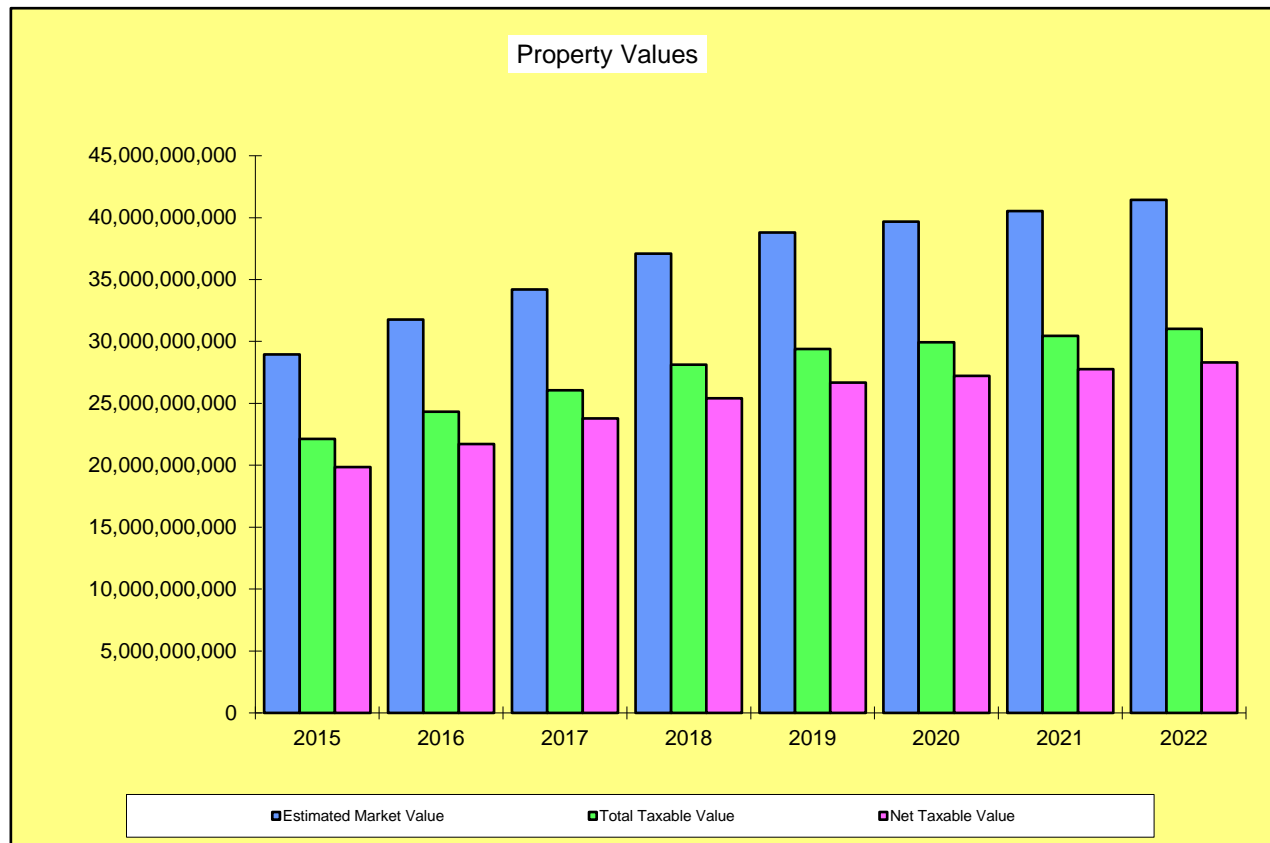
Chart 8

SALT LAKE CITY SCHOOL DISTRICT

**Taxable Property Within the District, Estimated Market Value,
Total Taxable Value, and Net Taxable Value***Years Ended 2015 through 2022*

Market Value is assessed on January 1st for the upcoming fiscal year, July 1 through June 30. Primary residences are given a 45% exclusion. All other real property is taxed at 100% of the assessed value. Vehicles are assessed a fee in lieu of a taxable value.

Calendar Year	Estimated Market Value	Percent Increase From Prior Year	Total Taxable Value	Percent Increase From Prior Year	Net Taxable Value	Percent Increase From Prior Year
2015	28,958,202,758	6.06%	22,118,344,707	5.82%	19,847,021,943	5.78%
2016	31,767,892,472	9.70%	24,316,056,902	9.94%	21,722,522,598	9.45%
2017	34,202,174,968	7.66%	26,048,338,936	7.12%	23,794,527,523	9.54%
* 2018	37,087,778,225	8.44%	28,118,813,162	7.95%	25,402,607,291	6.76%
* 2019	38,812,066,348	4.65%	29,394,780,318	4.54%	26,678,574,447	5.02%
** 2020	39,665,931,808	2.20%	29,923,886,364	1.80%	27,212,145,936	2.00%
** 2021	40,538,582,307	2.20%	30,462,516,318	1.80%	27,756,388,855	2.00%
** 2022	41,430,431,118	2.20%	31,010,841,612	1.80%	28,311,516,632	2.00%



* Estimates - Source Data Salt Lake County Auditor's Office

** Projected

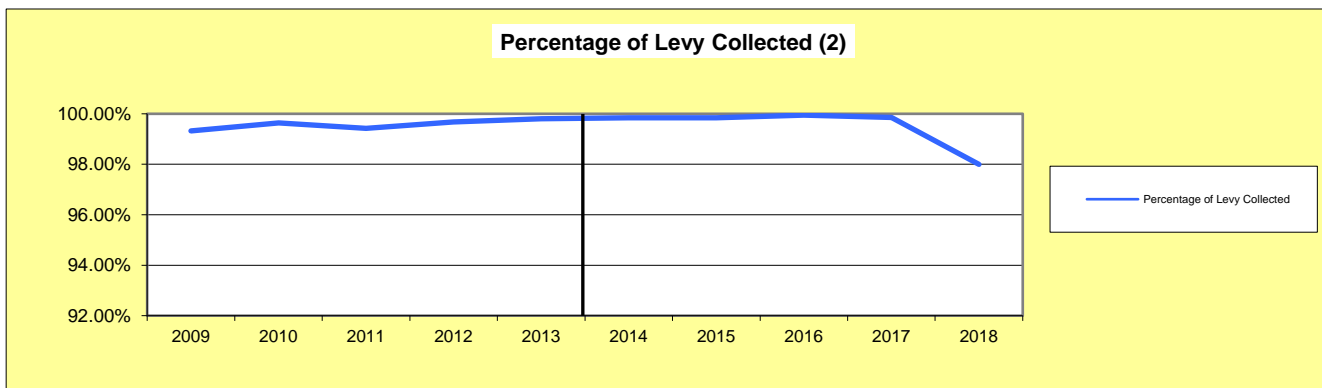
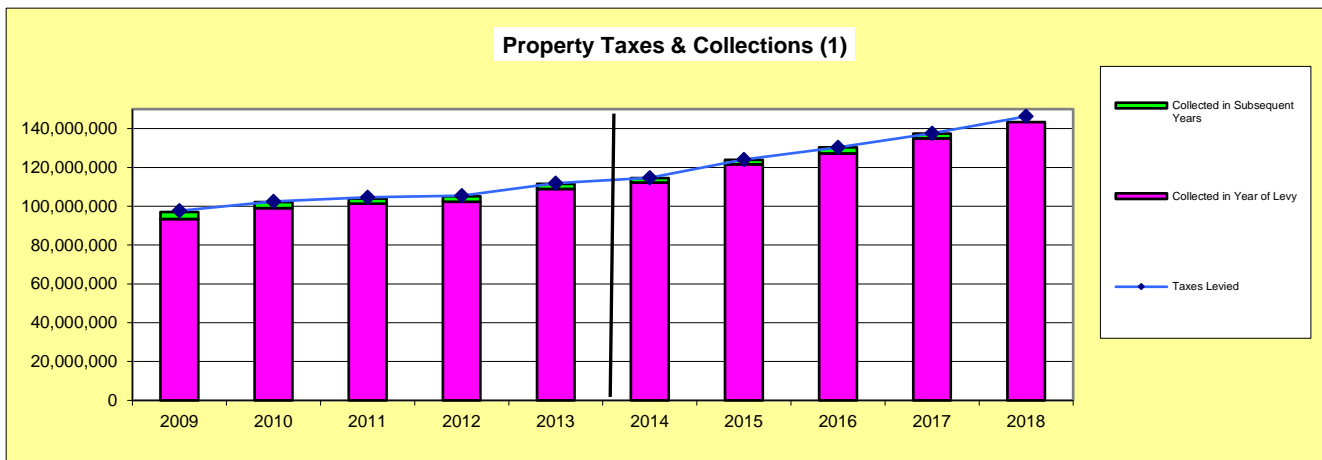
Chart 9

SALT LAKE CITY SCHOOL DISTRICT

Property Tax Levied and Collected

Calendar Years Ended 2009 through 2018

Calendar Year	* Taxes Levied	Collected Within the Calendar Year of the Levy		** Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy (1)		Amount	Percentage of Levy (2)
2009	\$97,662,099	\$93,364,752	95.60%	\$3,632,391	\$96,997,143	99.32%
2010	102,507,323	98,984,079	96.56%	3,159,559	102,143,638	99.65%
2011	104,561,807	101,267,001	96.85%	2,685,807	103,952,808	99.42%
2012	105,362,837	102,220,670	97.02%	2,805,384	105,026,054	99.68%
2013	111,823,157	108,914,237	97.40%	2,684,542	111,598,779	99.80%
2014	114,709,677	112,196,238	97.81%	2,324,876	114,521,114	99.84%
2015	124,014,302	121,622,690	98.07%	2,203,244	123,825,934	99.85%
2016	130,306,483	127,231,689	97.64%	3,005,384	130,237,073	99.95%
2017	137,552,872	135,004,720	98.15%	2,350,635	137,355,355	99.86%
2018	146,253,990	143,323,239	98.00%	0	143,323,239	98.00%



* Taxes levied includes the fee in lieu of property tax on motor vehicles. Excludes redevelopment.

** It is expected that taxes levied will be collected within a five-year period, after which time the county treasurer may force sale of property to collect the delinquent portion. During the year, the District may collect taxes from the current year as well as taxes levied in the four previous years. This chart shows taxes collected in the year levied as well as taxes that were collected in subsequent years for the year levied.

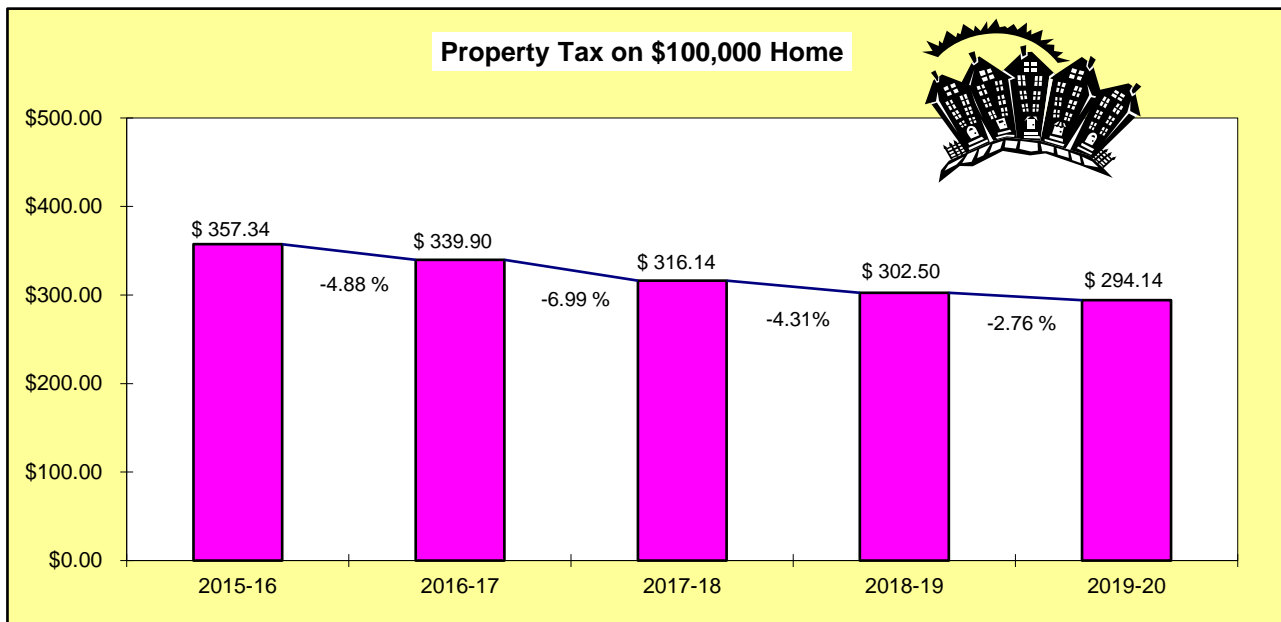
Chart 10

SALT LAKE CITY SCHOOL DISTRICT

Impact of Budget on Taxpayers

For Fiscal Year 2019-20 With Comparative Information for Years 2015-16 Through 2018-19

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Budget
Market value of a home	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
Appraised % of market value	55.00%	55.00%	55.00%	55.00%	55.00%
Taxable value	\$55,000	\$55,000	\$55,000	\$55,000	\$55,000
Total property tax rate assessed	.006497	.006180	.005748	.005500	.005348
Property tax due	\$357.34	\$339.90	\$316.14	\$302.50	\$294.14
Property Tax increase (decrease) from prior year	\$10.67	(\$17.44)	(\$23.76)	(\$13.64)	(\$8.36)
Percent Change from Prior Year	3.08%	-4.88%	-6.99%	-4.31%	-2.76%



SALT LAKE CITY SCHOOL DISTRICT
Bonded Debt Amortization Schedule
General Obligation School Building Bonds

Year	Series 2010		Series 2012	
Ending June 30	\$18,255,000		\$16,360,000	
	Principal	Interest	Principal	Interest
2020	2,735,000	448,250	410,000	64,750
2021	2,850,000	338,850	1,885,000	56,550
2022	2,135,000	196,350		
2023	2,240,000	89,600		
2024				
2025				
Totals	\$9,960,000	\$1,073,050	\$2,295,000	\$121,300

Year	Series 2013		Grand Totals		
Ending June 30	\$21,840,000		Total	Total	Total
	Principal	Interest	Principal	Interest	Debt Service
2020	4,530,000	747,950	7,675,000	1,260,950	8,935,950
2021	3,280,000	521,450	8,015,000	916,850	8,931,850
2022	1,855,000	357,450	3,990,000	553,800	4,543,800
2023	1,950,000	264,700	4,190,000	354,300	4,544,300
2024	2,050,000	167,200	2,050,000	167,200	2,217,200
2025	2,130,000	85,200	2,130,000	85,200	2,215,200
Totals	\$15,795,000	\$2,143,950	\$28,050,000	\$3,338,300	\$31,388,300

SALT LAKE CITY SCHOOL DISTRICT
Qualified School Construction Bonds
Lease Revenue Bonds

Lease Revenue Bonds - In 2009, the Municipal Building Authority of Salt Lake City School District issued \$5 million of Qualified School Construction Bonds (QSCB) lease revenue bonds to supplement construction costs for Emerson Elementary School, and the Lowell and Goodwin Avenue sites. This bond accrues interest at a rate of 0.74% and matures March 15, 2024. In 2010, the Municipal Building Authority also issued QSCB Bonds for \$6 million for construction and renovation at West High School. The District transfers \$737,941 annually into a sinking fund. The sinking fund will be used to make the principal payments on both of these QSCB Bonds when they become due. The District services the QSCB bond obligations from the Capital Projects Fund.

The annual requirements to amortize all lease revenue bonds outstanding, including interest payments, are listed as follows:

Year Ending June 30	Principal	Net Interest	Total
2020	0	74,219	74,219
2021	0	74,219	74,219
2022	0	74,219	74,219
2023	0	74,219	74,219
2024	5,000,000	64,978	5,064,978
2025	0	37,219	37,219
2026	0	37,219	37,219
2027	0	37,219	37,219
2028	6,000,000	37,219	6,037,219
Totals	\$11,000,000	\$510,730	\$11,510,730

SALT LAKE CITY SCHOOL DISTRICT
District Employee and Staffing Levels
For Fiscal Years 2015-16 Through 2019-20

Instruction staffing is based upon district-wide student/teacher ratios by grade. In 2014-15 the Board of Education approved a tax increase, A part of that increase was used to reduce student/teacher ratios district wide. Other staffing is based upon staffing levels necessary to support the District's five year Student Achievement Plan.

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Proposed
Instruction					
Certified	1,278.03	1,294.38	1,275.11	1,232.00	1,213.00
Other	450.69	468.93	461.92	447.44	447.44
Supporting Services:					
Students	71.19	80.67	85.98	91.87	102.37
Instructional Staff	151.30	159.58	157.30	153.35	153.35
General District Administration	3.50	4.00	4.00	4.00	4.00
General School Administration	136.25	139.09	167.72	157.97	162.47
Central Services	54.27	54.26	55.73	55.99	55.99
Operation & Maintenance of Buildings	197.18	212.79	197.50	201.11	201.11
Student Transportation	63.71	60.35	57.82	57.30	57.30
Internal Service Funds & Other	37.12	43.92	44.40	35.84	35.84
Other Community Services	247.23	225.57	223.57	219.89	219.89
Child Nutrition Services	149.42	144.27	142.66	136.42	136.42
Capital Projects	40.45	40.20	35.46	33.98	33.98
Total	<u>2,880.34</u>	<u>2,928.01</u>	<u>2,909.18</u>	<u>2,827.15</u>	<u>2,823.15</u>
Licensed Teachers	1,321.93	1,352.18	1,356.27	1,310.63	1,310.63
Non Teaching Staff	1,558.41	1,575.83	1,552.91	1,516.52	1,512.52
Total	<u>2,880.34</u>	<u>2,928.01</u>	<u>2,909.18</u>	<u>2,827.15</u>	<u>2,823.15</u>

PERFORMANCE MEASURES

This section of the budget contains measures directly related to resource allocation. It is intended to present a picture to highlight initiatives the District has undertaken linked to the 2016-2021 Student Achievement Plan and Pathway Indicators.

- **Pathway Indicators** are measurements in the student's school experience to gauge student, school, and district success (see below).
- **Student Achievement Plan** is comprised of essentials in a professional learning community.

District resources are allocated to support the District mission to cultivate a love of learning in a diverse and inclusive school community. We are committed to educational excellence and integrity. In collaboration with families and community, we hold high expectations for all students, respond effectively to individual needs, and provide a safe, healthy environment in which every student can learn the academic, problem-solving, and social skills required for success in college, career, and life.

The following assessments and data points are only meant to be examples and are not all-inclusive.

Salt Lake City School District Pathway Indicators

1. Pre-K and Kindergarten

- 1A. **Access to Quality Pre-K.** Three and four year-old students attend the SLC Pre-K or Head Start program for more than 10 days.
- 1B. **Enter Kindergarten Academically Prepared.** Students are proficient in English Language Arts and Mathematics on the Salt Lake City School District Kindergarten Fall Screener.
- 1C. **Exit Kindergarten Academically Prepared For First Grade.** Students are proficient in English Language Arts and Mathematics on the Salt Lake City School District End-of-Level tests.

2. Third Grade

- 2A. **Exit Third Grade Reading and Writing on Grade Level.** Students are proficient in English Language Arts on the SAGE test.
- 2B. **Third Grade English Learner Measurement.** Students whose first language is not English make sufficient progress towards attaining English proficiency.

3. Exiting Elementary

- 3A. **Exit Elementary on Grade Level.** Students are proficient in English Language Arts, Mathematics, and Science on the SAGE test.
- 3B. **Exit Elementary English Learner Measurement.** Students whose first language is not English make sufficient progress towards attaining English proficiency.
- 3C. **Exit Elementary Participation in Performances Measurement.** Schools provide students opportunities to participate in extended learning experiences.

Exiting Middle School

- 4A. **Exit Middle School on Grade Level.** Students are proficient in English Language Arts, Mathematics, and Science on the SAGE test.
- 4B. **Exit Middle School Effective Behaviors.** Students have attendance rates of 90% or higher in core classes and cumulative grade point averages of 2.75 or higher.
- 4C. **Exit Middle School Engagement Measurement.** Students can identify at least one caring adult, participate in activities, programs or sports, and have an individual College Career Readiness meeting.

Good Transition into High School

- 5A. ***Exit 9th Grade on Grade Level.*** Students are proficient in English Language Arts, Mathematics, and Science on the SAGE test.
- 5B. ***Exit 9th Grade Effective Behaviors.*** Students have attendance rates of 90% or higher in core classes, no F's in core classes, and have earned at least 6 credits.
- 5C. ***9th Grade Engagement.*** Students can identify at least one caring adult, participate in activities, programs or sports, and have an individual College Career Readiness meeting.

Exiting 11th Grade and High School Success

- 6A. ***Successfully Complete 11th Grade.*** Students have attendance rates of 90% or higher in core classes, have an overall grade point average of 2.0 or higher, have earned at least 18 credits (3 in English Language Arts, Mathematics, and Science; 2 in Social Studies), and passed a SAGE English Language Arts test.
- 6B. ***Exit 11th Grade STEM (Science, Technology, Engineering, and Mathematics).*** Students have passed the ACT Mathematics test with a score of 22 or higher and received a proficient score on two different SAGE Science tests.
- 6C. ***Prepared for Postsecondary Training.*** Students have earned at least one full credit in an Advanced Placement, International Baccalaureate, or Concurrent Enrollment course, or earned at least two full credits in Career and Technology Education courses, or student has a composite score of 18 or higher on the ACT.
- 6D. ***Exit High School Graduating On Time.*** Student graduates by the end of summer of their senior year or sooner.

College, Training and Life-Long Learning

- 7A. ***Postsecondary Enrollment.*** Students enrolled in postsecondary training, certificate program, or college courses in the year following high school graduation.
- 7B. ***Postsecondary Degree Completion.*** Students enrolled in degree or certificate programs earn a certificate or degree within six years.

STUDENT ACHIEVEMENT PLAN ESSENTIALS – CURRICULUM, INSTRUCTION, AND ASSESSMENT

Curriculum

The goals, the methods, and the materials used for teaching and learning. The purpose of the curriculum is to enable each student to be a successful learner, a confident individual, a responsible citizen, and an effective contributor.

Instruction

The practices and classroom strategies teachers use to support students in meeting the standards identified for learning. Quality instruction integrates innovative and research-proven teaching strategies, learning technologies, and real world contexts to engage students in relevant, rigorous learning.

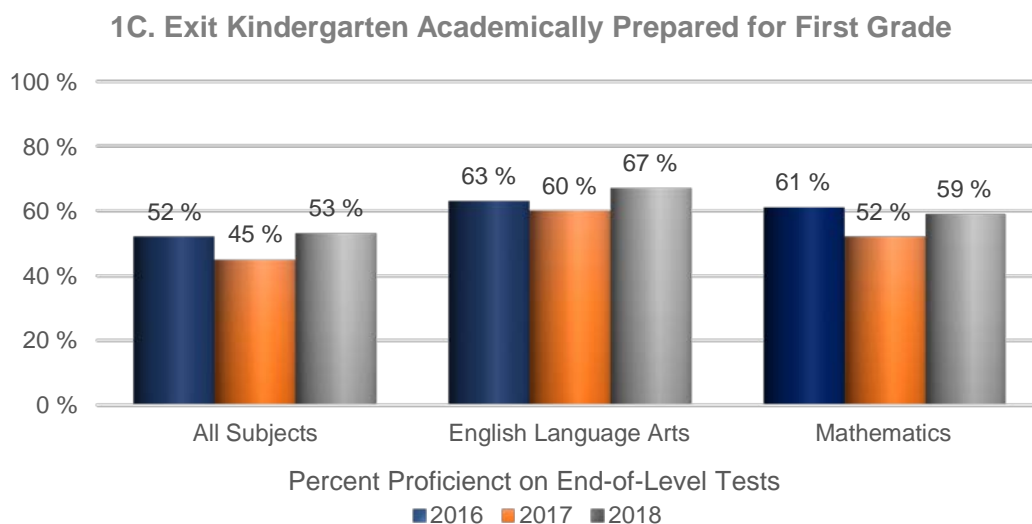
Assessment & Evaluation

Delivering traditional and computer-based assessments and leveraging state-of-the-art technology to provide immediate feedback. Results are provided to students, parents, teachers, and schools to support decision making for educational goal attainment.

PATHWAY INDICATORS— CURRICULUM, INSTRUCTION, AND ASSESSMENT

Measuring Success in Content Areas

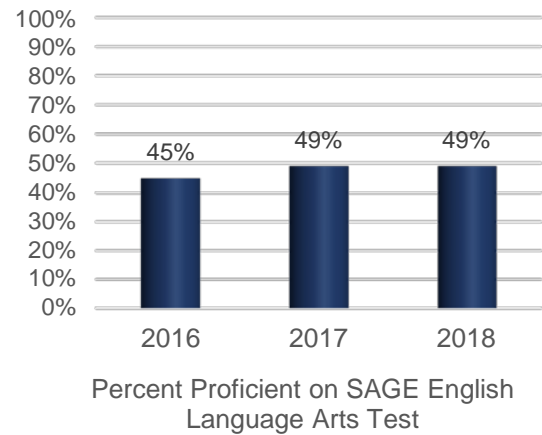
Indicator 1C, Exit Kindergarten Academically Prepared for First Grade: Students are proficient in English Language Arts and Mathematics. Students demonstrate proficiency on the Utah Core Standards in English Language Arts and Mathematics by scoring 3 or 4 on Salt Lake City School District's End-of-Level tests.



Indicator 2A, Exit Third Grade Reading and Writing on Grade Level: Students read and write on grade level. Students demonstrate proficiency on the Utah Core Standards in ELA.

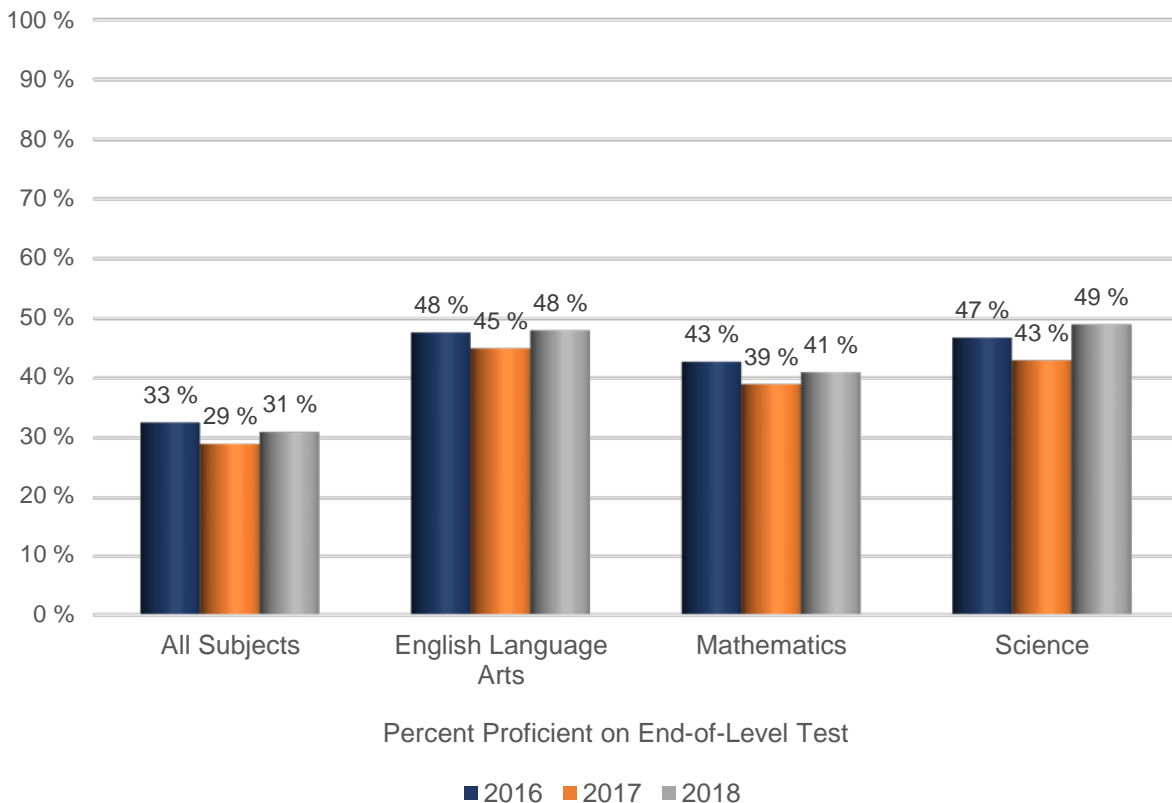


2A. Exit Third Grade Reading on Grade Level



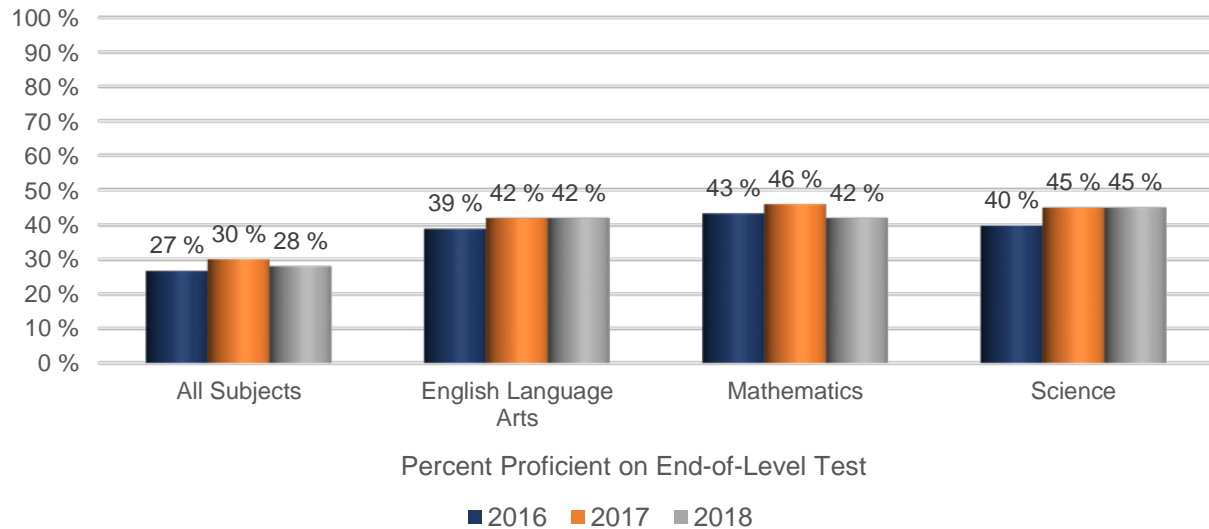
Indicator 3A, Exit Elementary Academically Prepared for Middle School: Students are on grade level in English Language Arts, Mathematics, and Science. Students demonstrate proficiency on the Utah Core Standards in English Language Arts, Mathematics, and Science by scoring a 3 or 4 on SAGE.

3A. Exit Elementary Academically Prepared for Middle School



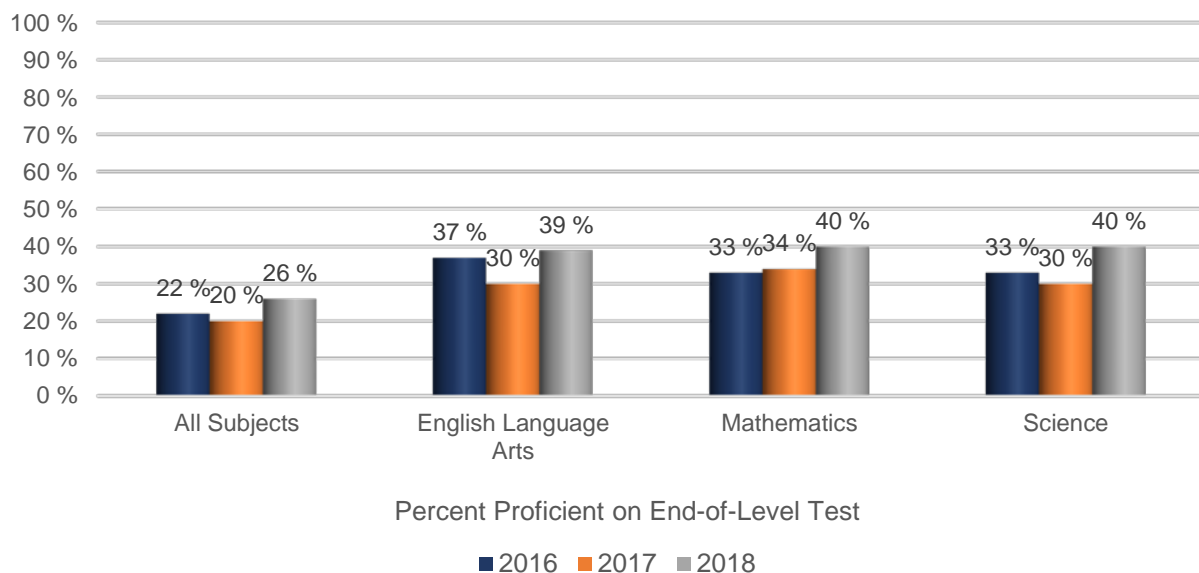
Indicator 4A, Exit Elementary Academically Prepared for High School: Students are on grade level in English Language Arts, Mathematics, and Science. Students demonstrate proficiency on the Utah Core Standards in English Language Arts, Mathematics, and Science by scoring a 3 or 4 on SAGE.

4A. Exit Middle School Prepared for High School



Indicator 5A, Successfully Complete First Year of High School: Students are on grade level in English Language Arts, Mathematics, and Science. Students demonstrate proficiency on the Utah Core Standards in English Language Arts, Mathematics, and Science by scoring a 3 or 4 on SAGE.

5A. Completing 9th Grade Proficient on SAGE Tests

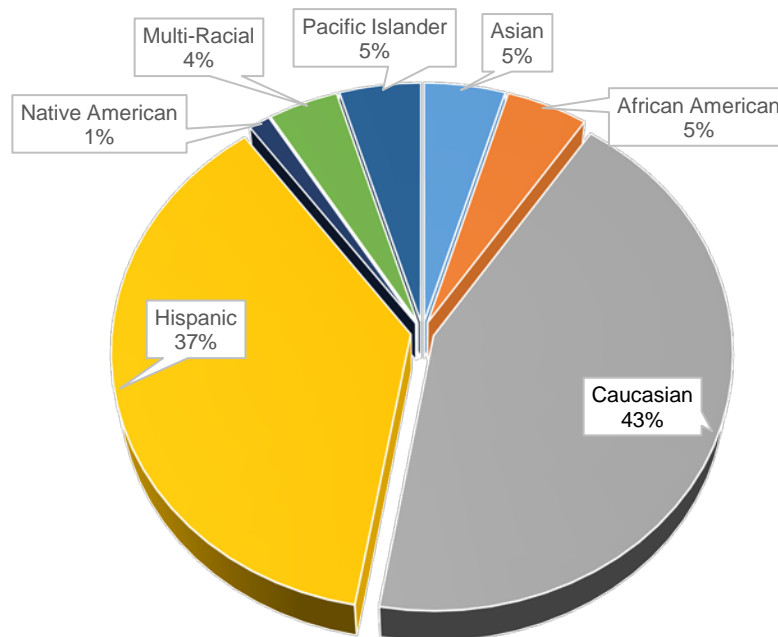


STUDENT ACHIEVEMENT PLAN – EDUCATIONAL EQUITY AND ADVOCACY

Educational Equity and Advocacy

Raising the achievement of all students while narrowing the gaps between the highest and lowest performing students, and eliminating the racial predictability and disproportionality of which student groups occupy the highest and lowest achievement categories.

**Race/Ethnicity of Salt Lake City School District
Students in Grades K-12
as of October 1, 2018**



The three goals outlined in the Student Achievement Plan are, along with a few sample action steps:

1. Improve the educational experience for all students, specific to identified disparities.
 - Present recommendations for action to department;
 - Create and report data on an Equity Score card.
2. Improve the achievement disparities among student groups to ensure that reading and writing is on grade level.
 - Review achievement data and identify most critical achievement gaps to address;
 - Support teachers through culture and language coaching.
3. Engage communities and families so they can advocate for their children.
 - Develop Parent and Community Equity Advisory;
 - Hold cross-cultural parent empowerment courses.

PATHWAY INDICATORS – EDUCATIONAL EQUITY AND ADVOCACY

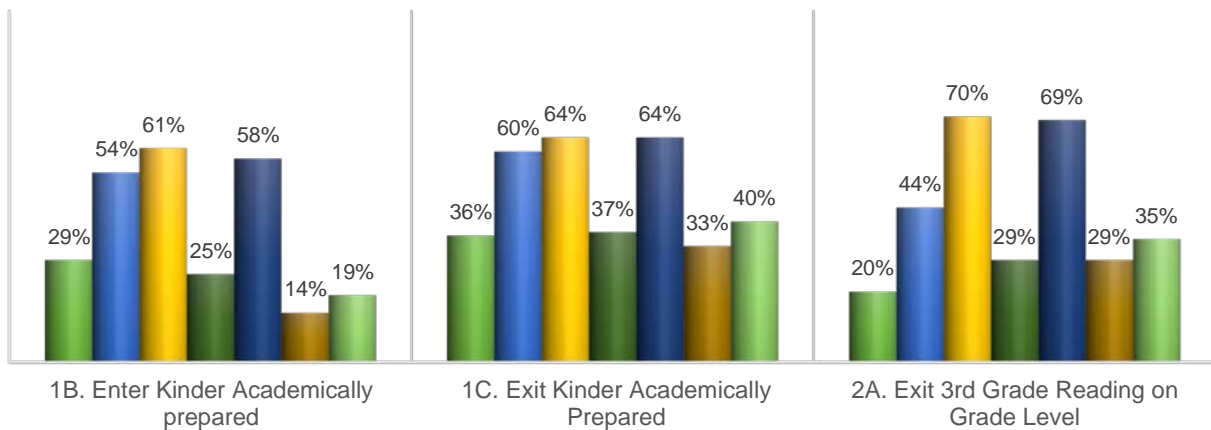
ALL MEASUREMENTS DISAGGREGATED BY STUDENT ETHNICITY

Percent of Students Meeting Pathway Indicator Goals by Ethnicity

See the first two pages of this section for detailed descriptions of Pathway Indicators

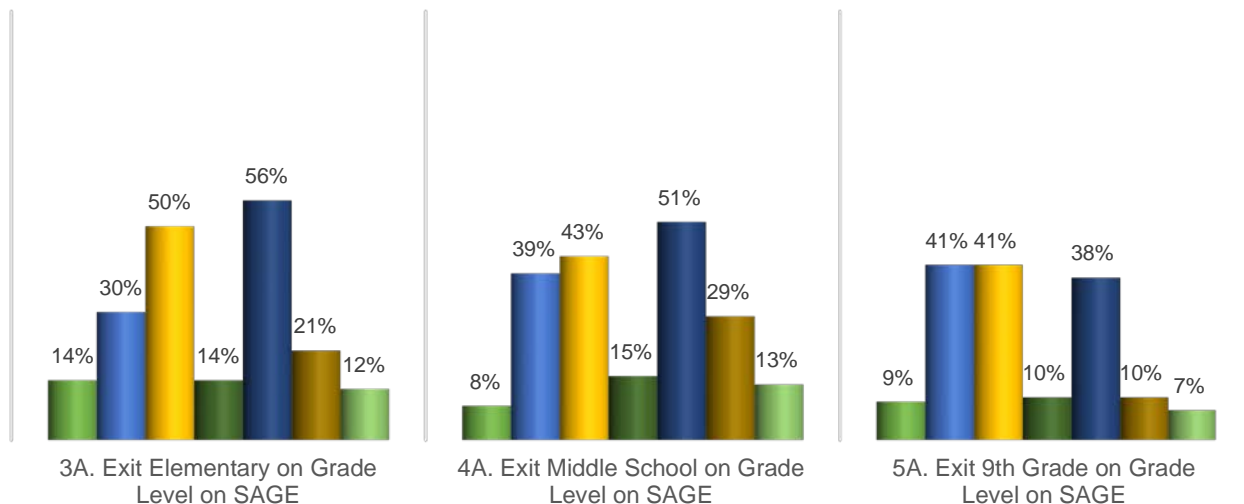
Elementary Pathway Indicators 2017-2018 School Year

■ African American ■ Asian ■ Caucasian ■ Hispanic ■ Multi-Racial ■ Native American ■ Pacific Islander

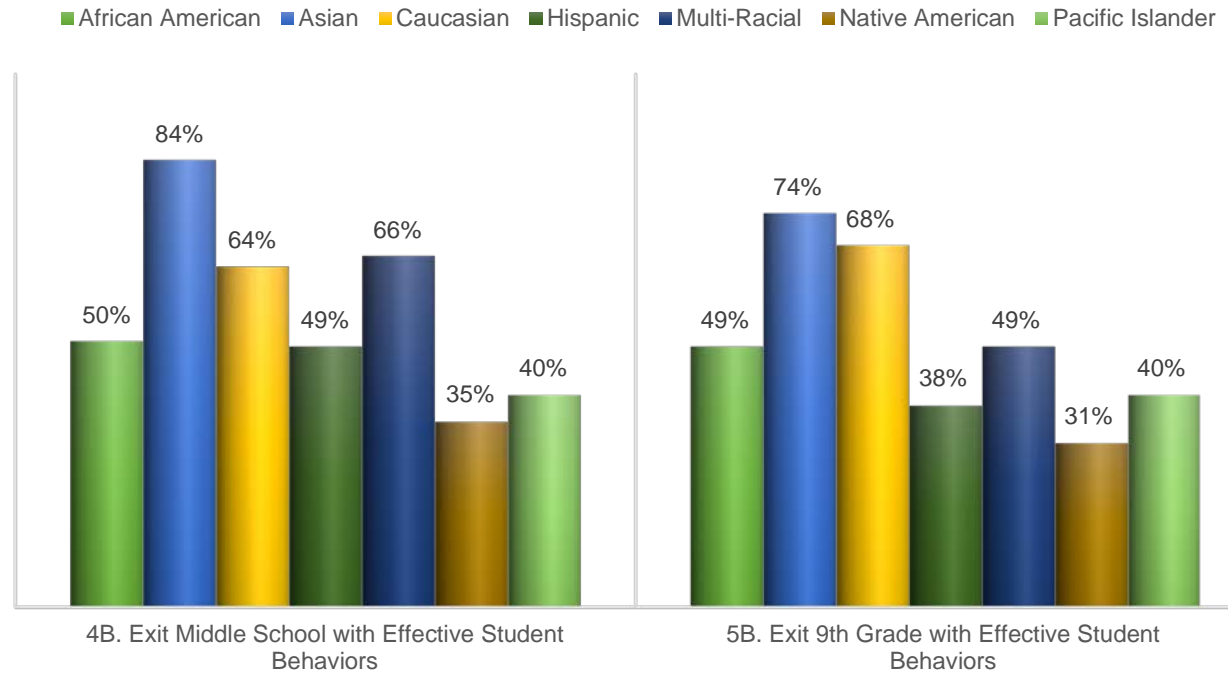


SAGE Pathway Indicators-Percent of Students Proficient in all SAGE Subject Areas 2017-2018 School Year

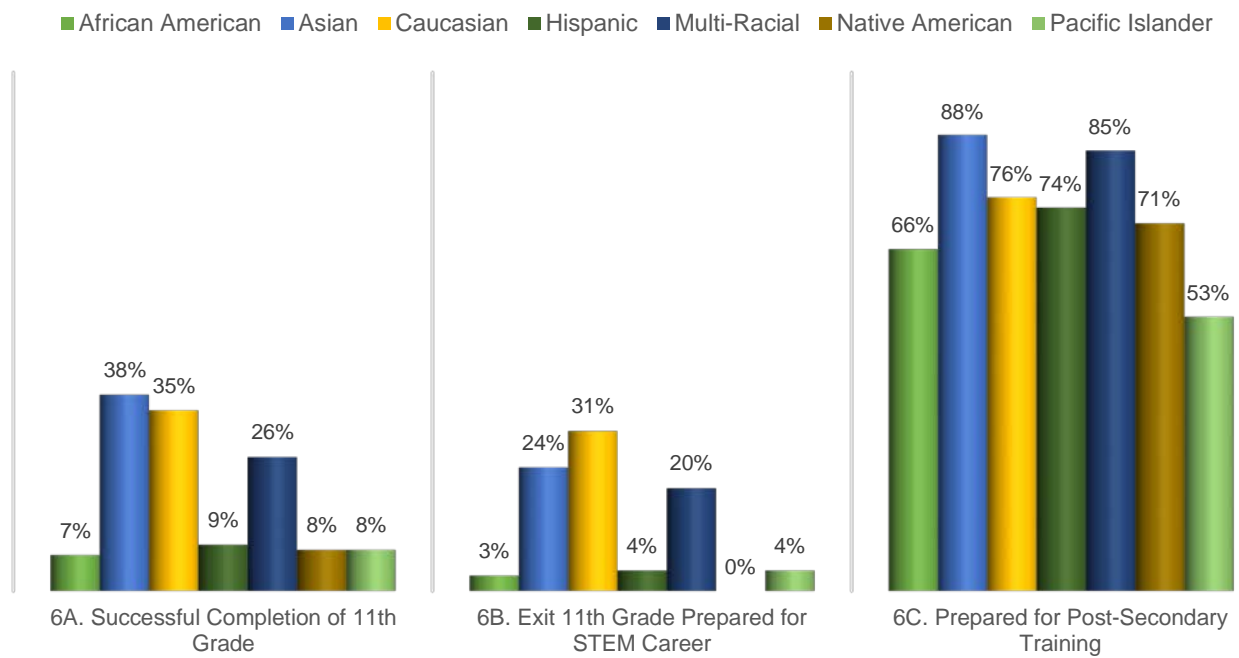
■ African American ■ Asian ■ Caucasian ■ Hispanic ■ Multi-Racial ■ Native American ■ Pacific Islander



**Effective Student Behavior Pathway Indicators
2017-2018 School Year**



High School Pathway Indicators 2017-2018 School Year



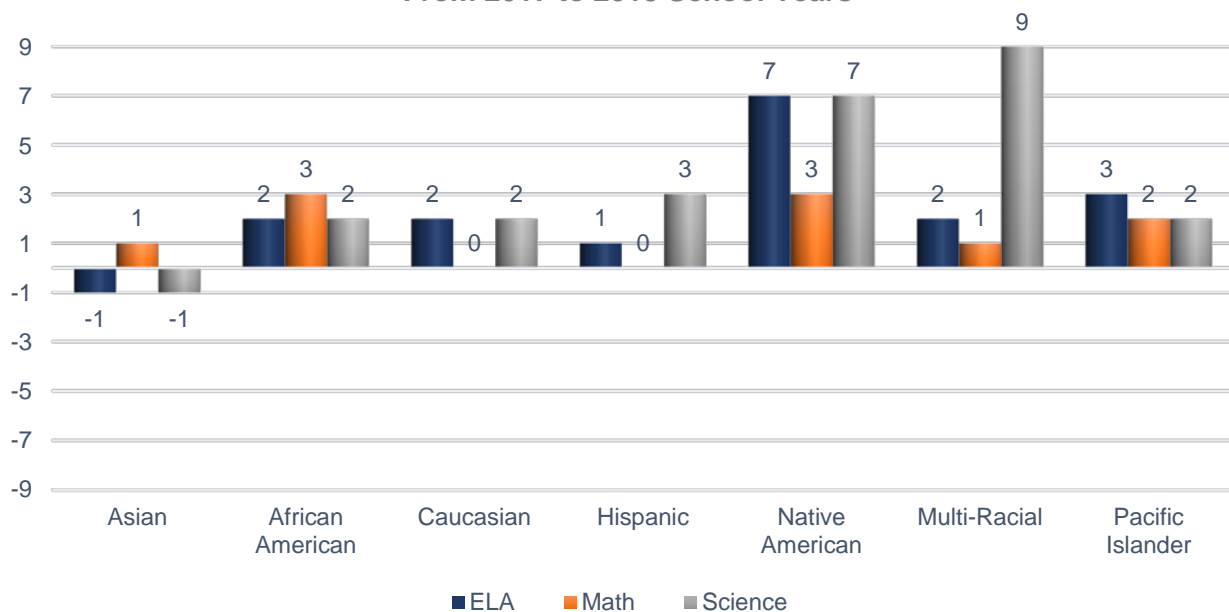
Performance on End-of-Level Testing by Ethnicity

The table below shows the percent of students proficient on end-of-level testing for the 2016-2017 and 2017-2018 school years, broken down by ethnicity. All grade levels are included in these percentages. The highest performing groups are Caucasian and Multi-Racial, in all subjects. The lowest performing subject is science ranging from 60% to 19% average proficient. It is evident that achievement gaps exist between ethnic groups in Salt Lake City School District.

% Proficient on End-of-Level Testing 2017 to 2018	English/Language Arts		Math		Science	
	2017	2018	2017	2018	2018	2017
Asian	51%	50%	53%	54%	45%	44%
African American	24%	26%	21%	24%	17%	19%
Caucasian	62%	64%	62%	62%	58%	60%
Hispanic	27%	28%	30%	30%	21%	24%
Native American	25%	32%	28%	31%	19%	26%
Multi-Racial	58%	60%	57%	58%	49%	58%
Pacific Islander	27%	30%	30%	32%	18%	20%

All ethnic groups saw an increase in percent proficient for all subject areas with the exception of the Asian subgroup. This subgroup showed the only decrease, with a loss of one percentage point in English and science scores. The Native American subgroup showed the largest overall increase, with a gain from 25% to 32% proficient in ELA, 28% to 31% proficient in math, and 19% to 26% proficient in science.

Change In End-of-level Test Scores
From 2017 to 2018 School Years



Community Education/Community Learning Centers

**Rose Park
CLC**



- Early data suggests that students' gains increase in a school that provides wraparound services to students and their families.

**Mountain
View/
Glendale
CLC**



- A Community Learning Center (CLC) is a philosophy, a place, and a set of partnerships between a school and other community resources. The Community Learning Center model builds on the core instructional program of a school by adding educational and life skill enrichment for the entire family and removing barriers to learning by providing necessary social services.

Research indicates that the services and activities present in community education/CLCs have a positive impact on student academic and behavioral achievement/success as well as parent engagement. As stated in the National Center for Family and Community Connections with Schools' monograph, *The Impact of School, Family, and Community Connections on Student Achievement*,

“students with involved parents, regardless of income or background, are more likely to: earn higher grades and test scores, enroll in higher level programs, earn more credits, attend school regularly, have better social skills and improved behavior, and graduate and go on to postsecondary education.”

The programming and support at each center is specifically tailored for the community it serves and, therefore, by its very nature encourages the level of involvement that achieves the aforementioned results found in the Pathway Indicators.

STUDENT ACHIEVEMENT PLAN – COMMUNICATION AND COMMUNITY ENGAGEMENT

Communication and Community Engagement

Communication among all stakeholders within the school district and throughout the community is clear, accurate, consistent, and uses a variety of methods to reach the appropriate audience. Good communication builds trust inside and outside the district and encourages businesses, community groups, local leaders, and others to support our educational vision and mission.

The two goals outlined in the Student Achievement Plan are, along with a few sample action steps:

1. Improve and increase communication with internal and external audiences.
 - Revise the district webpage to better meet the needs of parents and community members by making information more accessible;
 - Continue to support parents and guardians in using PowerSchool for information about their students;
 - Highlight each school on the district website at least once a month.
2. Develop programs and initiatives targeted at sustaining best communication practices.
 - Work collaboratively with schools to use existing school marquees to share information from feeder schools;
 - Create training materials and incorporate the training into the annual professional development schedule.

The screenshot displays the 'Schools Directory' section of a website. At the top, there is a search bar labeled 'Search Schools' and a dropdown menu for 'Select Learning Options'. Below this, the 'Elementary Schools' section is highlighted, featuring three school cards: Backman Elementary School, Beacon Heights Elementary School, and Bennion Elementary School. Each card includes a photo of the school, its name, address, phone number, and links to the school community council, calendar, donation page, and boundary map. To the right of the directory is a 'Table of Contents' sidebar with a 'CONTACT US' button and links to various school levels and district information.

Table of Contents	
CONTACT US	
Elementary Schools (26)	
K-8 Schools (1)	
Middle Schools (5)	
High Schools (5)	
Charter Schools (3)	
Community Learning Centers (3)	
School Handbooks	
District Demographics	

STUDENT ACHIEVEMENT PLAN – FAMILY AND SCHOOL COLLABORATION

Family and School Collaboration

Families and schools engage as partners in supporting and advocating for students. Maximizing on skills, strengths, and interests, families are active participants in the school community and work collaboratively to promote social, emotional, and academic growth.



The two goals outlined in the Student Achievement Plan are, along with a few sample action steps:

1. Expand and reorganize district infrastructure to be conducive to strong family/school collaboration and engagement.
 - Create and implement a Salt Lake Board of Education Parent Advisory Council. This Council responds to the needs and interests of the family and community members within our district.
2. Create environments where families and school personnel are maximizing skills, strengths, and interests, in order to be active participants in the school community and to work collaboratively to promote social, emotional, and academic growth of students.
 - Create inventories of family and personnel strengths, skills, and interests;
 - Survey families and personnel for input regarding ways schools can build capacity to promote social, emotional, and academic growth of students.



STUDENT ACHIEVEMENT PLAN – EARLY CHILDHOOD

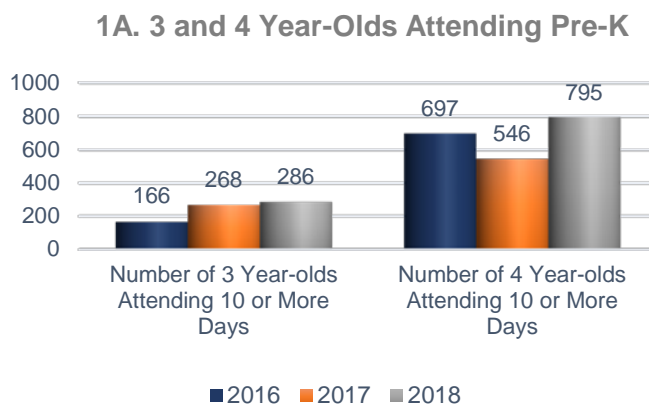
Early Childhood

Early childhood education provides a strong start in life for young children, birth to age 5, and their families, supporting optimal development in the early years of a foundation for success in school and throughout life. Early childhood education supports enriched learning experiences for all families and young children and establishes ongoing partnerships with parents.

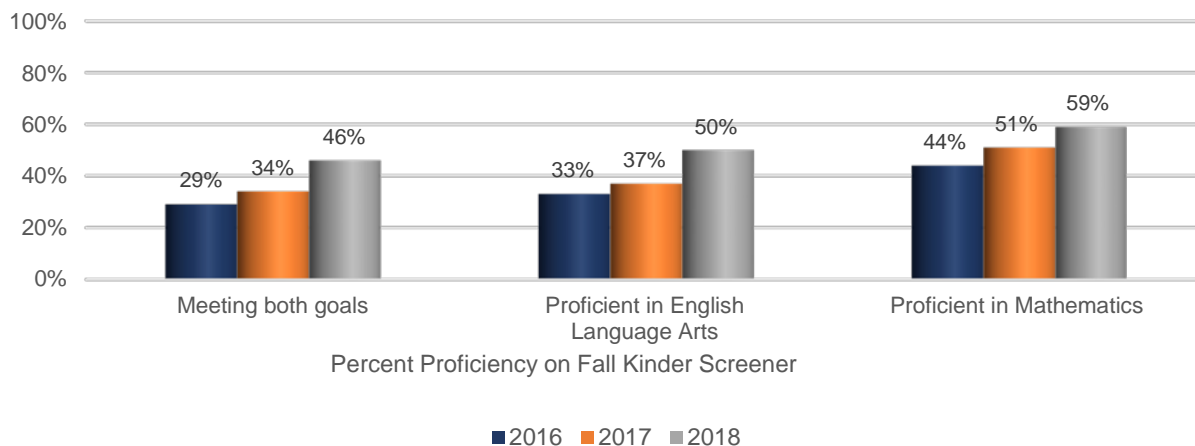
PATHWAY INDICATORS – EARLY CHILDHOOD

Measuring Pre-Kindergarten Preparedness

Indicator 1A, Access to quality Pre-K: Three- and four-year-old students attend the SLC Pre-K or Head Start program for more than 10 days.



Indicator 1B, Enter Kindergarten academically prepared: Students are proficient in English Language Arts and Mathematics on the Kindergarten Entry and Exit Profile (KEEP).

1B. Academically Prepared for Kindergarten

STUDENT ACHIEVEMENT PLAN – STUDENT SUCCESS

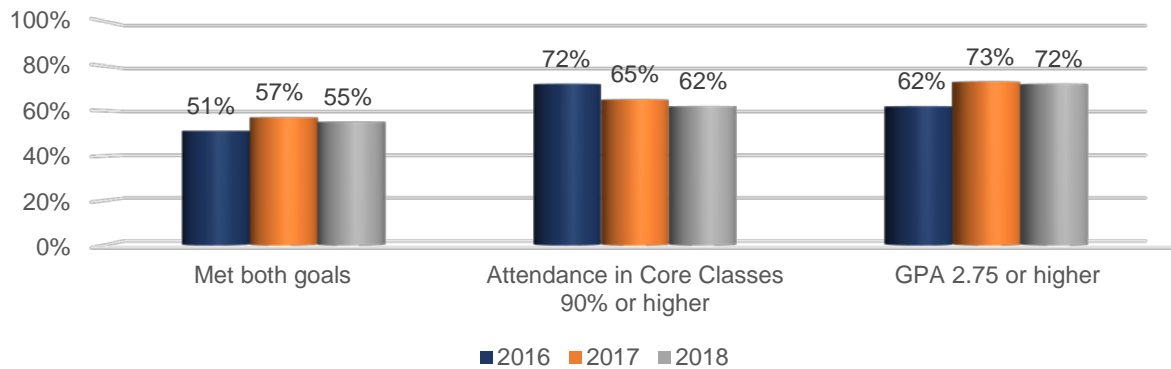
Student Success

Providing opportunities for students to engage and connect to activities and school. Ensuring graduation credit is earned and career pathways explored. Student success is at the core of our work. Individual planning and building relationships with every student is critical. It is imperative for students to feel safe and supported.

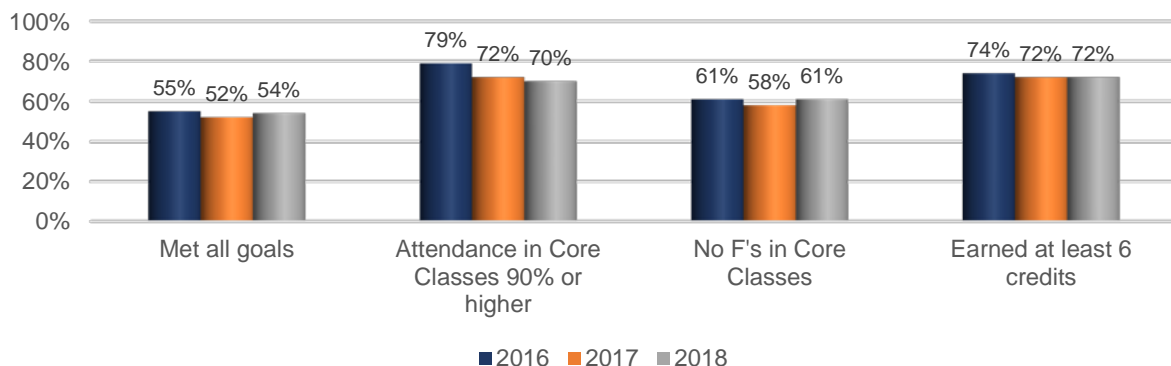
PATHWAY INDICATORS – STUDENT SUCCESS

Measuring Student Behaviors

Indicator 4B, Exit Middle School effective behaviors: Students have attendance rates of 90% or higher in core classes and cumulative grade point averages of 2.75 or higher.

4B. Exiting Middle School Effective Behaviors

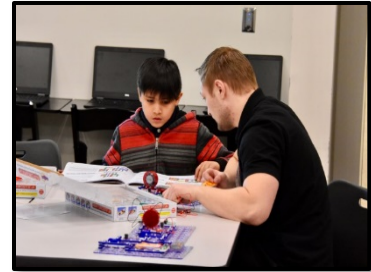
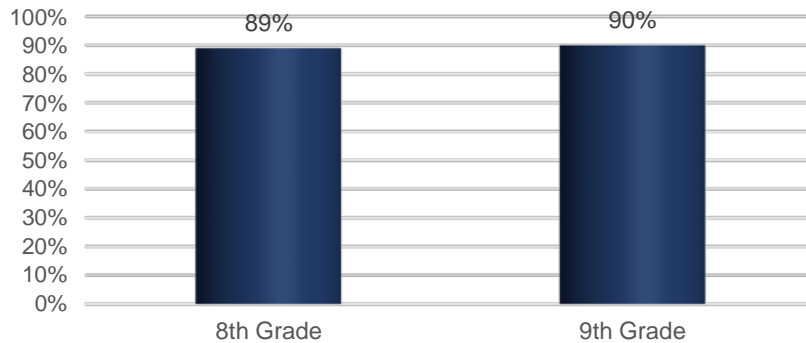
Indicator 5B, Exit 9th Grade effective behaviors: Students have attendance rates of 90% or higher in core classes, no F's in core classes, and have earned at least six credits.

5B. Exiting 9th Grade Effective Behaviors

Measuring Mentoring

Indicator 5C, 9th Grade engagement: Students can identify at least one caring adult, participate in activities, programs or sports, and have an individual College Career Readiness meeting.

5C. Percent of Students Identifying Caring Adults
2017-2018 School year

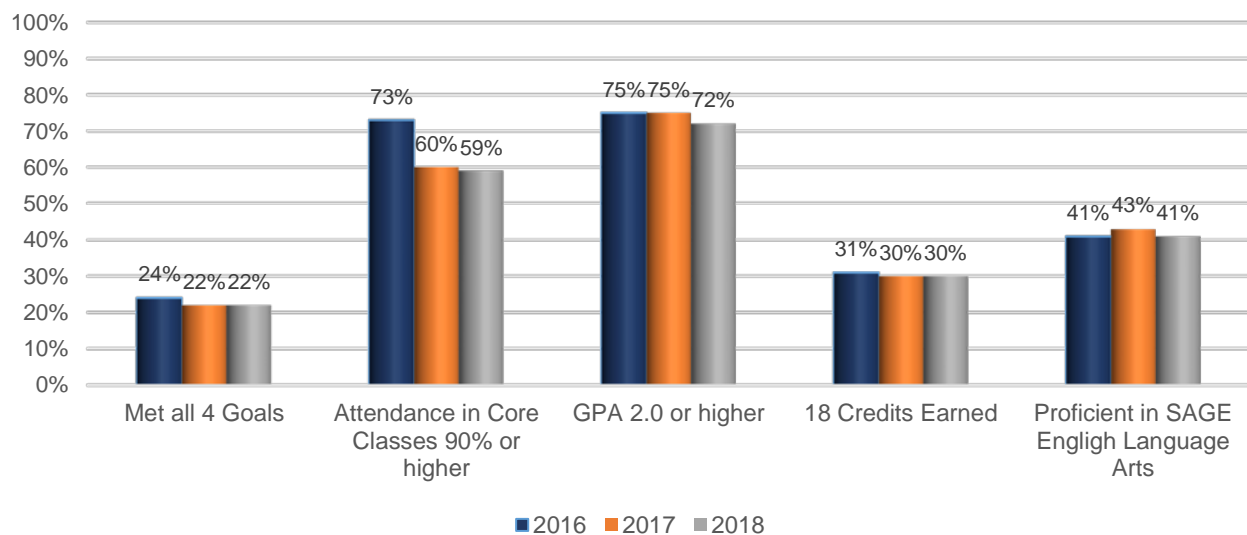


*This indicator is still in development. The chart to the left includes responses from 236 8th graders and 31 9th graders. Responses were collected through the SLCS D Stakeholder Surveys.

Measuring High School Success and Completion

Indicator 6A, Successfully complete 11th Grade: Students have attendance rates of 90% or higher in core classes, have an overall grade point average of 2.0 or higher, have earned at least 18 credits (3.0 in English Language Arts, Mathematics, and Science; 2.0 in Social Studies), and passed a SAGE English Language Arts test.

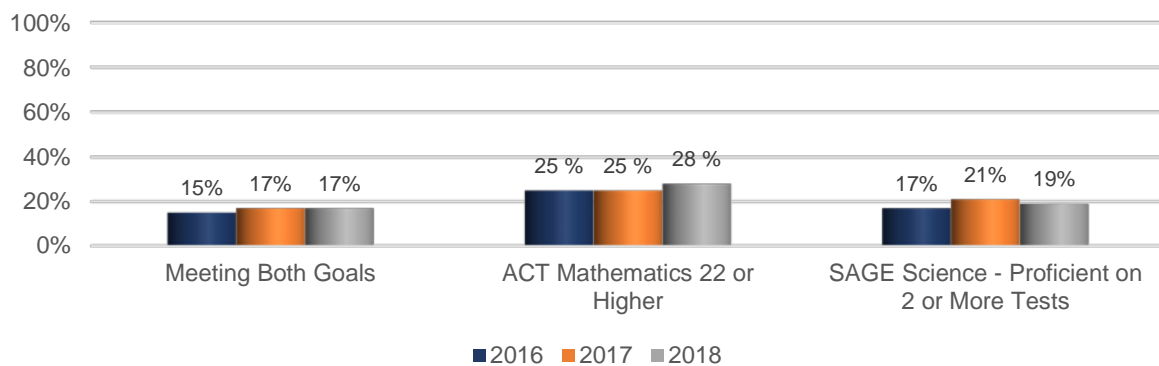
6A. Successfully Complete 11th Grade



Indicator 6B, Exit 11th Grade STEM (Science, Technology, Engineering, and Mathematics): Students have a foundation in STEM. Students demonstrate achievement in Mathematics with an ACT Mathematics with a score of 22 or higher, and students demonstrate proficiency on the Utah Core Standards Science, any year in high school, by scoring a 3 or 4 on at least two (2) Science SAGE tests.

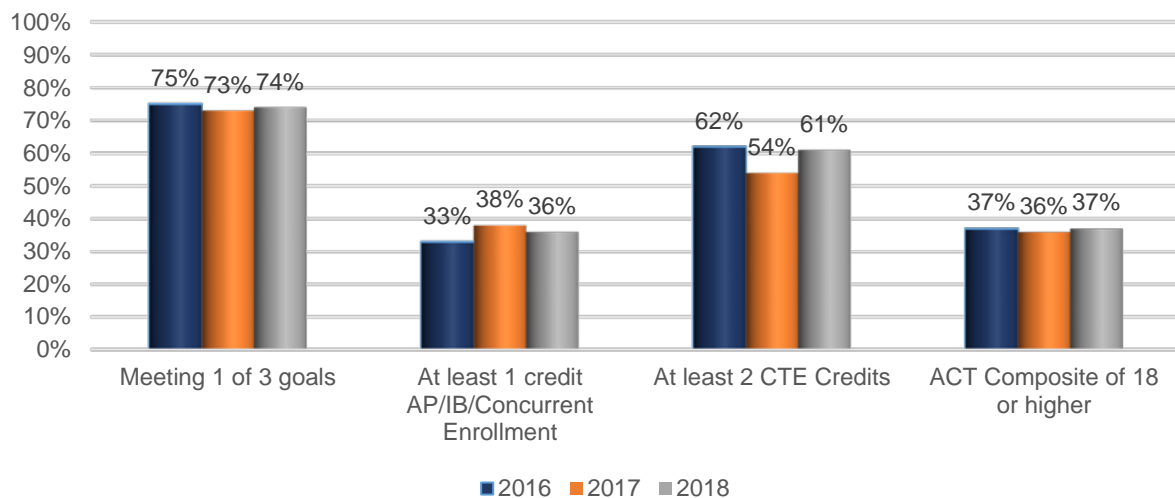


6B. Exit 11th Grade STEM



Indicator 6C, Prepared for postsecondary training: Students have earned at least one full credit in an Advanced Placement, International Baccalaureate, or Concurrent Enrollment course, or student have earned at least 2 full credits in Career and Technology Education courses, or student had a composite score of 18 or higher on the ACT.

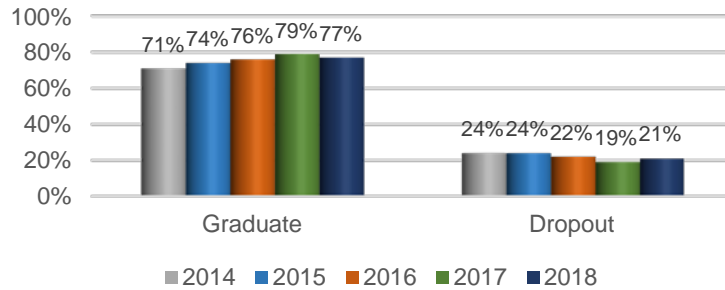
6C. Prepared for Postsecondary training



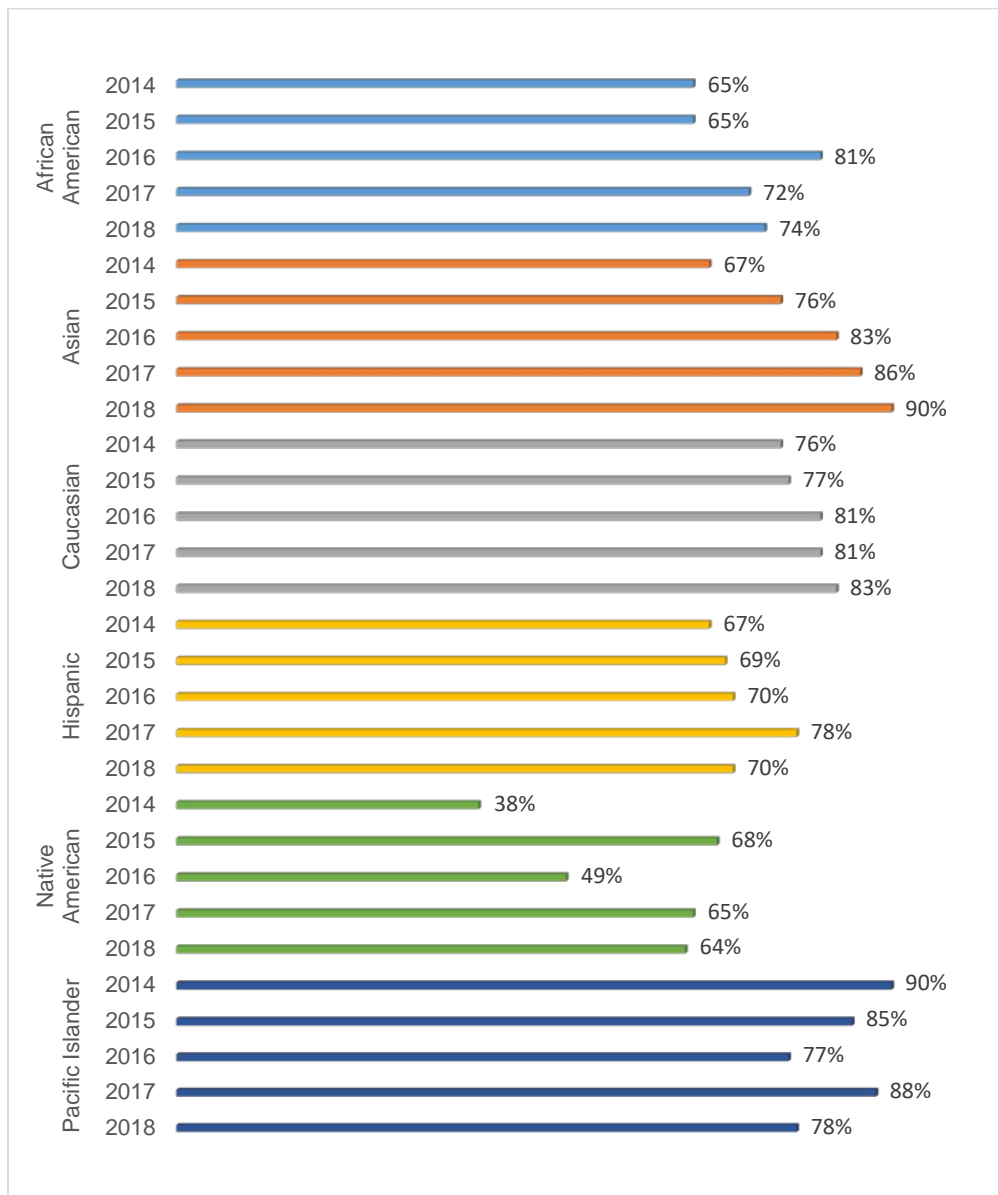
Indicator 6D, Exit high school graduating on time:
Student graduates by the end of summer of their senior year or sooner.

*Averages do not include the district-sponsored charter school, Salt Lake Center for Science Education (SLCSE).

**6D. Graduation and Dropout Rates
5-Year Trend**



Graduation Rates by Year and Ethnicity

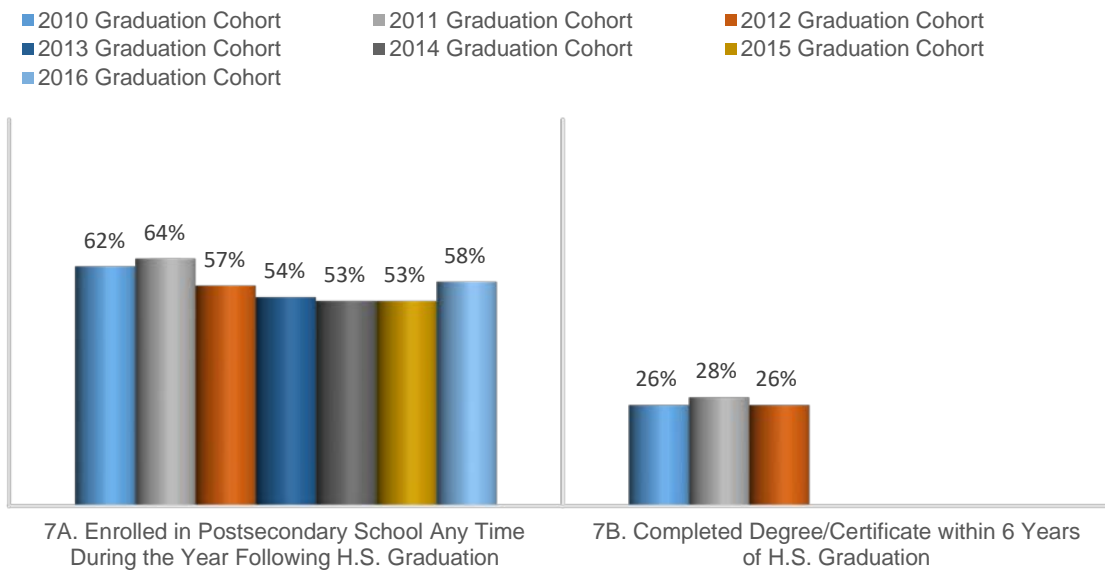


Postsecondary Enrollment

Postsecondary enrollment for Salt Lake City School District graduates is tracked using the National Student Clearinghouse. The Clearinghouse partners with over 3,600 colleges and universities nationwide and tracks 98% of postsecondary enrollment in the United States.

Indicator 7A, Enrolled in Postsecondary School Any Time during the Year Following High School Graduation: Students enroll in postsecondary training, a certificate program, or college courses at any time during the year following high school graduation.

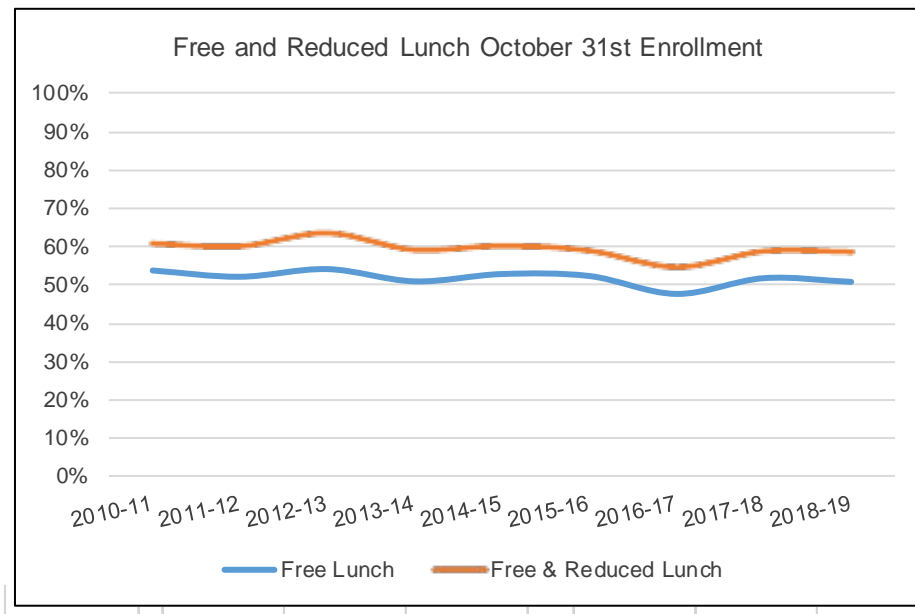
Indicator 7B, Completed Degree or Certificate Program within Six Years of High School Graduation: Students who enroll in postsecondary schooling and earn a certificate or degree within six years of high school graduation.



Free and Reduced Lunch Trends

- Changes in the Federal Child Nutrition Program have reversed prior trends of increasing school lunch participation rates across the nation. Salt Lake City School District is following the national trend of recent reductions in Child Nutrition participation rates.
- The district currently has five Community Eligible Provision schools: Bennion, Edison, Liberty, Meadowark and Riley elementary schools. The Community Eligible Provision allows schools in high-poverty areas to offer nutritious meals at no cost to all students regardless of income level.

Fiscal Year	October 31 Enrollment			Percent		
	Free	Reduced	Total	Free	Reduced	Total
2010-11	13,535	1,785	25,197	53.72%	7.08%	60.80%
2011-12	13,206	2,027	25,348	52.10%	8.00%	60.10%
2012-13	13,543	2,360	25,043	54.08%	9.42%	63.50%
2013-14	12,856	2,085	25,254	50.91%	8.26%	59.16%
2014-15	13,116	1,853	24,839	52.80%	7.46%	60.26%
2015-16	13,066	1,667	24,986	52.29%	6.67%	58.97%
2016-17	11,367	1,681	23,847	47.67%	7.05%	54.72%
2017-18	12,219	1,682	23,617	51.74%	7.12%	58.86%
2018-19	11,373	1,763	22,401	50.77%	7.87%	58.64%



GLOSSARY OF TERMS

The Annual Budget contains specialized and technical terminology that is unique to public finance and budgeting. To assist the reader of the Annual Budget document in understanding these terms, a budget glossary has been included in the document.

Accrual Basis of Accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place.

Americans with Disabilities Act (ADA). The ADA prohibits discrimination against people with disabilities in employment, transportation, public accommodation, communications, and governmental activities.

Amortization. The paying off of debt in regular installments over a period of time.

Appropriation. An authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation usually is limited in amount and time it may be expended.

Assessed Valuation. A valuation set upon real estate or other property by a government as a basis for levying taxes.

Average Daily Membership (ADM). The aggregate days of student membership in a school during a reporting period (normally a school year of at least 180 days or 990 hours) divided by the number of days school is in session during this period. Only days in which pupils are under the guidance and direction of teachers should be considered as days in session.

Balanced Budget. A situation in the budgeting process where total revenues are equal to or greater than total expenditures.

Bond. A funding tool representing a written promise to pay a specific sum (face value or principal amount) in the future (maturity date), plus interest. Bonds are only used to finance capital improvements.

Budget. A plan of financial operation embodying an estimate of proposed expenditures for a given period or purpose and the proposed means of financing them.

Capital Outlay Expenditure. An expenditure which results in the acquisition of fixed assets or additions to fixed assets which are presumed to have benefits for more than one year. It is an expenditure for land or existing buildings, improvements of grounds, construction of buildings, remodeling, or initial, additional, and replacement of equipment.

Certified Tax Rate. That tax rate that will provide the same amount of tax revenue as the previous year excluding growth.

Current Operating Expenditures. Education expenditures for the daily operation of the school program such as expenditures for administration, instruction, attendance and health services, transportation, and operation and maintenance of plant.

Depreciation. Expiration in the service life of fixed assets, other than wasting assets, attributed to wear and tear, deterioration, action of the physical elements, inadequacy, and obsolescence.

Education Consolidation and Improvement Act (ECIA). In 1981, Chapter 1 of the ECIA replaced Title I. It is a program to provide educational equity and equality.

Encumbrances. Purchase orders, contracts for salary, or other commitments which are chargeable to an appropriation and for which a part of the appropriation is reserved. They cease to be encumbrances when paid or when the actual goods or services are delivered to the school district.

Equalization Formula Aid. Financial assistance given by a higher-level government--the state, to a lower-level government--school districts, to equalize the fiscal situation of the lower-level government. Because school districts vary in their abilities to raise property tax dollars, equalization formula aid is allocated to make the ability to raise such local funds more nearly equal. In general, equalization formula aid increases as the per pupil property wealth of a school district decreases.

Expenditures. Charges incurred, whether paid or unpaid, which are presumed to benefit the school district's current fiscal year.

Family Community Learning Center. Some District schools function as community centers for the neighborhood and extend their hours and access for other purposes. In these Centers, young people, their families, and community residents work as equal partners with the school and other community service providers to develop programs and enhance services.

Fiscal Year. Twelve-month period beginning July 1 and ending June 30 to which the annual operating budget applies.

Full Time Equivalent (FTE). An employee that is hired to fill a normal contract day is equivalent to 1 FTE, i.e., a classroom teacher that teaches a full day for a full school year equates to 1 FTE.

Function. A group of related activities aimed at accomplishing a major service.

Fund. An independent accounting entity with its own assets, liabilities, and fund balances. Generally, funds are established to account for financing of specific activities of an agency's operations.

Fund Balance. The excess of the assets of a fund over its liabilities.

General Fund. To account for resources which are not required to be accounted for in any other fund. Revenues and expenditures of categorical federal and state programs for a students regular day school are accounted for in this fund.

Generally Accepted Accounting Principles (GAAP). The common set of accounting principles, standards and procedures that companies use to compile their financial statements. GAAP are a combination of authoritative standards and simply the commonly accepted ways of recording and reporting accounting information.

Governmental Funds. Funds generally used to account for tax supported activities.

Illuminate. Software and support solution to provide complete data, information, and assessment information.

Indirect Costs. Costs associated with, but not directly attributable to, the providing of a product or service. These costs are usually incurred by other departments in the support of operating departments.

Internal Service Funds. Funds used to account for the financing of goods or services provided by one internal department or agency to other internal departments or agencies on a cost-reimbursement basis.

Modified Accrual Basis of Accounting. Revenues are recognized when measurable and available.

Municipal Building Authority (MBA). The Municipal Building Authority was created in 2005-06 to account for lease revenue bonds that will be sold to finance the construction of District facilities.

No Child Left Behind (NCLB). The current incarnation of the Elementary and Secondary Education Act of 1965 (ESEA). The purpose of NCLB has been to raise achievement and close achievement gaps.

Object. As used in expenditures classification, applies to the article purchased or the service obtained, rather than to the purpose for which the article or service was purchased or obtained (e.g., personnel services, contractual services, materials and supplies).

P.L. 94-142 – Individuals with Disabilities Education Act (IDEA). Assures that all children with disabilities have available to them a free appropriate public education which emphasizes special education and related services designed to meet their unique needs. The law also assures that the rights of children with disabilities and their parents are protected.

Program. Group activities, operations, or organizational units directed to attaining specific purposes or objectives.

Program Budget. A budget which structures budget choices and information in terms of programs and their related work activities.

Proprietary Funds. These are sometimes referred to as "income determination", "non-expendable", or "commercial type" funds, and are used to account for activities similar to private business activities.

PowerSchool. Web-based student information system.

Retained Earnings. An equity account reflecting the accumulated earnings of an enterprise or internal service fund.

Revenues. All funds received from external sources, net of refunds, and correcting transactions. Transactions such as receipt of services, or other receipts "in kind" are excluded, as are funds received from the issuance of debt, liquidation of investments, and non-routine sale of property.

State-Supported Voted Leeway Program. With a vote of the people, Utah school districts may levy up to two additional mills (a tax rate of .002) above the Basic School Program for maintenance and operations of schools.

Student Achievement Plan (SAP). The Student Achievement Plan was developed by District personnel and community members to work toward a districtwide strategic and comprehensive improvement process focused solely on student learning. The SAP is supported with goals and action plans and focuses the entire District on student learning through continuous school improvement.

Student Activities Fund. The Student Activities Fund is used to account for the receipts and disbursement of monies for student activities and organizations at the individual schools.

Student Assessment of Growth and Excellence (SAGE). Utah's computer adaptive assessment system aligned to the state's core standards.

Student Education and Occupation Plan (SEOP)/Plan for College and Career Readiness (Plan for CCR). A written plan, updated annually, for students in grades 7-12 that is collaboratively developed by the student, the student's parent or guardian, and a secondary school counselor or educator.

Student Educational Plan (SEP). A plan for students in grades K-6 that is collaboratively developed by the student, the student's parent or guardian, and the elementary school educator.

Tax Rate. An amount of tax stated in terms of a unit of the tax base. A rate of .002 is .002 times the district's total taxable value.

Weighted Pupil Unit (WPU). The unit of need measure for the purpose of determining the costs of a program on a uniform basis for each district in the state. Add-on weightings are allowed for special needs such as handicapped.