

2016-2017

ANNUAL BUDGET

Salt Lake City, Utah



www.slcschools.org

Salt Lake City School District

Annual Budget Fiscal Year 2016-17



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
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**SALT LAKE CITY SCHOOL DISTRICT
2016-17 ANNUAL BUDGET**

Board of Education

Heather Bennett
President
Precinct 5
Term ends: 12/31/2016

Tiffany Sandberg
Vice President
Precinct 1
Term ends: 12/31/2016

J. Michael Clára
Precinct 2
Term ends: 12/31/2016

Katherine Kennedy
Precinct 3
Term ends: 12/31/2018

Rosemary Emery
Precinct 4
Term ends: 12/31/2018

Melissa Ford
Precinct 6
Term ends: 12/31/2018

Kristi Swett
Precinct 7
Term ends: 12/31/2016

Cristian Cortes
Student Representative
Term ends: 6/30/2016

Administration

McKell Withers
Superintendent

Janet M. Roberts
Business Administrator



This Meritorious Budget Award is presented to

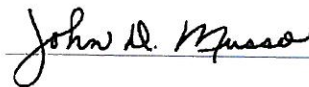
SALT LAKE CITY SCHOOL DISTRICT

For excellence in the preparation and issuance of its budget
for the Fiscal Year 2015-2016.

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

A handwritten signature in black ink, appearing to read 'M. Pepera', written over a horizontal line.

Mark C. Pepera, MBA, RSBO, SFO
President

A handwritten signature in black ink, appearing to read 'John D. Musso', written over a horizontal line.

John D. Musso, CAE, RSBA
Executive Director



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Salt Lake City School District
Utah**

For the Fiscal Year Beginning

July 1, 2015

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Salt Lake City School District, Utah for its annual budget for the fiscal year beginning July 1, 2015. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.



SALT LAKE CITY
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SUPERINTENDENT'S OFFICE

440 East 100 South
Salt Lake City, Utah 84111

p 801.578.8348
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May 2016

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 2016-17 for the Salt Lake City School District. We also ask you to approve the revised budget for fiscal year 2015-16 as well as the proposed tax rate for calendar year 2016. This document includes budget detail for all District programs.

INTRODUCTION

This budget has been developed with a single purpose: to advocate for all students, provide them with the highest quality education, and help them prepare for a future of opportunities. Salt Lake City School District strives to set the standards of excellence in education. 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 are aligned with student needs and community priorities.

We are continuing to target student success with a few enhanced programs and initiatives, including full-day kindergarten at each of the elementary schools, improved professional development that translates into quality teaching, additional technology in the classroom, an enhanced parent involvement component, 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 57.65% of our students qualify for free or reduced lunch. At least 91 primary languages are spoken by District students. Nearly 3.68% of our students are considered homeless. Still, based on results from standardized tests, our student continue to excel in their learning accomplishments. We are determined to provide all students with an excellent education, and continually strive to keep our commitment that no child be left behind.

Following a projected decrease in Average Daily Membership (ADM) of 292 students from 2014-15, our District anticipates an enrollment increase of 107 students for the coming year. Enrollment for the 2016-17 school year is expected to be 23,942 ADM with slight decreases anticipated in future years. Any growth projections are limited to regentrification and the

District's many choice options, many of which are designed to retain and attract new students to our schools.

Utah schools continue to be some of the lowest funded in the nation. The unique makeup of Utah's demographics, with large families, high student-to-taxpayer ratios, and small private property ownership, makes funding an even greater challenge. We encourage State and local government officials to seek more secure and appreciating resources to fund our public school system. This is especially crucial as we become more responsive to our educational promises made to children.

The School Board's Student Achievement Plan helped to refine this budget. Working together, our schools, families, and community will meet the priorities established to serve every student, every day, in every school. We are pleased to recommend this 2016-17 budget. It 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 23,835 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, comprehensive programs for adult training, and a vibrant extended day program for students.

The Board of Education consists of seven members and a non-voting student representative. These members currently are: Heather Bennett – President, Tiffany Sandberg – Vice President, J. Michael Clára, Rosemary Emery, Melissa Ford, Katherine Kennedy, Kristy Swett, and Cristian Cortes – student representative. In addition, the District Superintendent is McKell Withers 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 and strategic goals which 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 purposefully structured to meet the requirements of the Meritorious Budget Award (MBA) sponsored by the Association of School Business Officials International (ASBO) as well as the Distinguished Budget Presentation Award presented by the Government

Finance Officers Association (GFOA). The District has received these awards 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 building and department leaders to identify expenditure requirements. Requests are matched against the District's mission and strategic plan. 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 or judgment 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 another fund. 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, and Tax Increment are accounted for in these funds.*
- **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.*

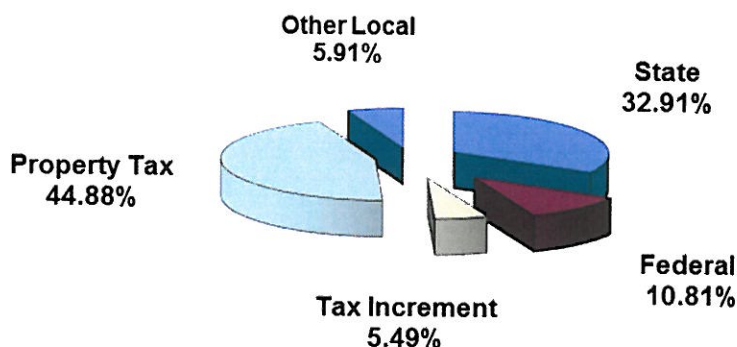
Internal Service Funds include departments and programs that are intended to be self-sufficient. Internal service funds provide services to District "customers". Internal Service Funds include:

- **Distribution Services Fund** – *This fund accounts for cooperative purchasing, receiving and distribution services to District departments and schools. Costs are recovered by surcharges to those who purchase goods 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 user schools and departments.*
- **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 those 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 32.91% of its resources from the State, 44.88% from property taxes, 5.91% from other local sources, and 10.81% from the Federal government. The District's tax levy generates a tax increment amount equal to 5.49% of total governmental fund revenue. This amount is not available for the District, as it is remitted directly to the Salt Lake City Redevelopment Agency by Salt Lake County. The revenue is offset by a corresponding expenditure of tax increment paid to other entity.

ALL GOVERNMENTAL FUNDS



During the 2016 Utah Legislative Session, State funding for Public Education increased 6.6%, which included growth for new students and a 3.0% increase in the WPU. Although many programs included funds for growth, State funds for K-3 Reading and Early Intervention did not receive any new growth. The Board will address these issues, and will approve a balanced budget in June as required by Utah State Law.

REVENUE

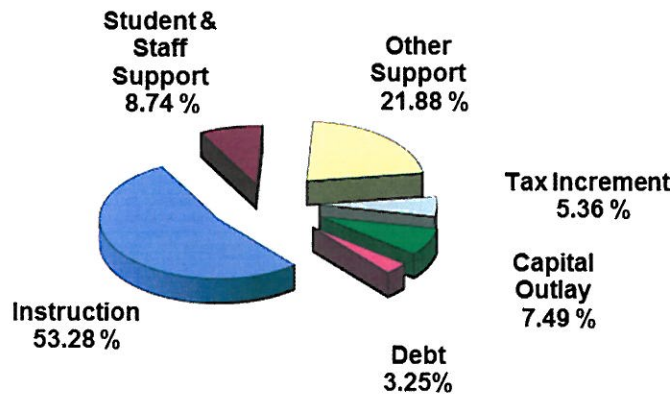
	2014-15 Actual	2015-16 Revised Budget	2016-17 Proposed Budget	% Change Prior Year	2017-18 Projected	% Growth Projected
Governmental Funds:						
General Fund	\$187,093,322	\$191,247,396	\$ 193,258,750	1.05%	195,414,193	1.12%
Special Revenue Funds	47,640,104	46,606,609	46,694,404	0.19%	46,840,492	0.31%
Capital and Debt Service Funds	31,650,641	29,724,014	28,985,561	-2.48%	29,135,561	0.52%
Total	\$266,384,067	\$267,578,019	\$ 268,938,715	0.51%	\$ 271,390,246	0.91%
Internal Service Funds: *						
Distribution Services Fund	\$ 550,812	\$ 574,035	\$ 570,660	-0.59%		
Printing and Graphics Fund	207,167	310,763	249,467	-19.72%		
Technical Services Fund	903,936	1,435,971	1,066,086	-25.76%		
Employee Benefits Fund	21,275,875	22,490,000	23,090,000	2.67%		
Total	\$ 22,937,790	\$ 24,810,769	\$ 24,976,213	0.67%		

* 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 regular day-school programs (General Fund) are expected to be \$198.8 million. The Capital and Debt Service Funds are expected to spend \$29.6 million, as we continue the District's building program. The 33.44% decrease in Capital and Debt Service Funds reflects the completion of various capital projects and the maturity of debt. Following is a multi-year summary of District expenditures:

EXPENDITURES

	2014-15 Actual	2015-16 Revised Budget	2016-17 Proposed Budget	% Change Prior Year	2017-18 Projected	% Growth Projected
Governmental Funds:						
General Fund	\$187,702,906	\$195,880,159	\$ 198,802,310	1.49%	200,905,720	1.06%
Special Revenue Funds	47,160,937	47,041,765	46,979,486	-0.13%	47,395,061	0.88%
Capital and Debt Service Funds	23,875,150	44,433,273	29,573,075	-33.44%	25,614,103	-13.39%
Total	\$258,738,993	\$287,355,197	\$ 275,354,871	-4.18%	\$ 273,914,884	-0.52%
Internal Service Funds: *						
Distribution Services Fund	\$ 508,000	\$ 561,812	\$ 562,867	0.19%		
Printing and Graphics Fund	251,182	242,076	249,467	3.05%		
Technical Services Fund	970,655	1,048,605	1,066,086	1.67%		
Employee Benefits Fund	21,276,502	22,555,000	23,155,000	2.66%		
Total	\$ 23,006,339	\$ 24,407,493	\$ 25,033,420	2.56%		

* Internal Service Funds are not projected

Fund Balance and Retained Earnings

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 projected to serve 23,942 regular education students (ADM) in 39 schools. New schools are built and remodeled to accommodate all resident students and allow for choice throughout the District.

The District is projected to have relatively flat enrollments for the next five years as no major residential developments are planned at this time.

Projected ADM					
<u>Fiscal Year</u>		<u>Fiscal Year</u>		<u>Fiscal Year</u>	
2015-16	23,835	2017-18	23,671	2019-20	22,696
2016-17	23,942	2018-19	23,264		

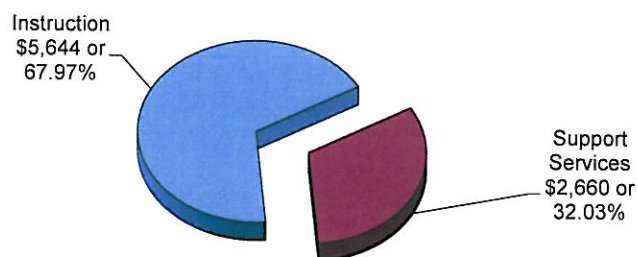
The 2016-17 General Fund budget appropriates \$8,304 per student. We are pleased the District allocates 67.97% of these funds to direct instructional services for regular programs.

General Fund Expenditures

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

	2014-15 Actual		2015-16 Revised Budget		2016-17 Proposed Budget	
	Amount Per ADM	% Current Expenditure	Amount Per ADM	% Current Expenditure	Amount Per ADM	% Current Expenditure
Instruction	\$ 5,301	68.14%	\$ 5,560	67.66%	\$ 5,644	67.97%
Support Services	2,479	31.86%	2,658	32.34%	2,660	32.03%
Total	\$ 7,780	100.00%	\$ 8,218	100.00%	\$ 8,304	100.00%
Pupils in ADM	24,127		23,835		23,942	
Increase in expenditure per Pupil	5.94%		5.63%		1.04%	

2016-17 Proposed Budget



The following schedule analyzes 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

	2014-15 Actual		2015-16 Revised Budget		2016-17 Proposed Budget	
	Amount Per ADM	% Current Expenditure	Amount Per ADM	% Current Expenditure	Amount Per ADM	% Current Expenditure
Salaries & benefits	\$ 6,688	85.97%	7,197	87.58%	\$ 7,318	88.13%
Contract services	105	1.35%	123	1.49%	102	1.23%
Maintenance & repairs	175	2.25%	106	1.29%	106	1.27%
Field trips, ins., phone & travel	64	0.83%	88	1.07%	79	0.96%
Supplies, textbooks & utilities	567	7.28%	607	7.39%	568	6.84%
Equipment	181	2.32%	97	1.18%	131	1.57%
Total	\$ 7,780	100.00%	\$ 8,218	100.00%	\$ 8,304	100.00%
Pupils in ADM	24,127		23,835		23,942	
Increase in expenditure per Pupil	5.94%		5.63%		1.04%	

District Staffing and Resource Allocation

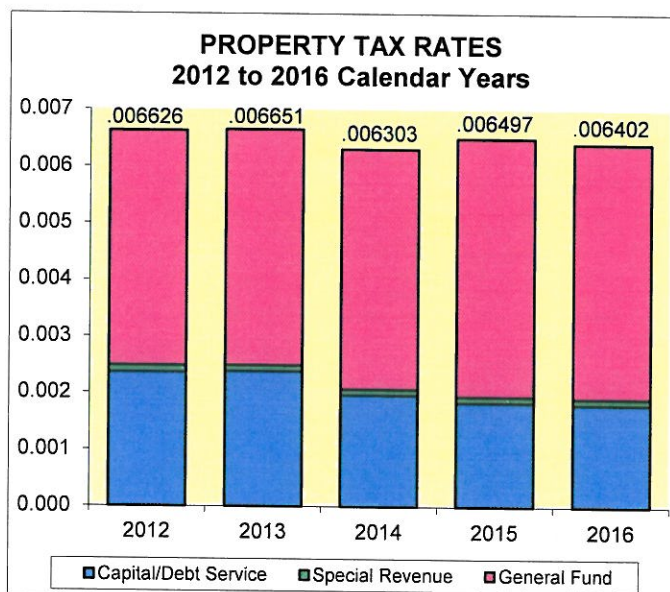
In an effort to meet District goals and equitably allocate resources to best address the varied needs of its students, the District provides base allocations of school staff uniformly by level to all schools within the District. The District also provides teaching staff uniformly by grade level depending 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 No Child Left Behind (NCLB) and State funds for high risk students are allocated by enrollment and at-risk factors to supplement the educational program.

	2015-16 Actual	2016-17 Proposed
Instruction	1,723.86	1,723.86
Supporting Services:	699.67	700.42
Child Nutrition Services	149.42	154.26
Non K-12 Programs	266.94	266.94
Capital Projects	40.45	40.45
Total	2,880.34	2,885.93

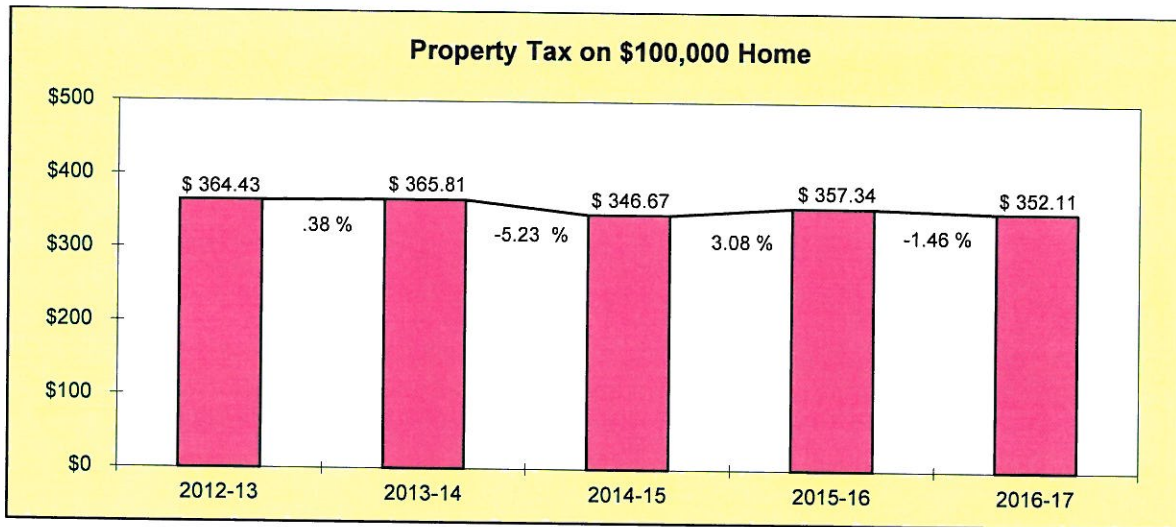
Property Taxes

In calendar year 2014, the Salt Lake City School District's net taxable value increased by \$1,261.2 million or 7.21%. The Salt Lake County Auditor's Office estimates an increase in the net taxable value for calendar year 2015 of \$365.0 million or 1.95% and for 2016 an increase of \$368.1 million or 1.92%. We are projecting continued growth in the net taxable value of 2% each year through 2019.

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 District is proposing an increase in the Capital Local Levy of .000075 or \$4.13 for a home with a market value of \$100,000. The proposed tax rate for 2016 is .006402 or \$6.40 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 \$352.11 in 2016.



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 a lower interest rate. The annual requirements to amortize all general obligation bonds outstanding, including interest payments, are listed below.

General Obligation Bonds

Year Ending June 30	Principal	Interest	Total
2017	6,855,000	2,079,525	8,934,525
2018	7,110,000	1,824,925	8,934,925
2019	7,350,000	1,581,000	8,931,000
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	\$ 49,365,000	\$ 8,823,750	\$ 58,188,750

EDUCATION PROGRAM GOALS

2016-2021 Student Achievement Plan

Salt Lake City School District (SLCSD) 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 education 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.
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 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, working in collaboration with schools and other departments, is primarily responsible for this essential. They provide 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.
- Supporting teachers in the use of data to improve literacy intervention plans.
- Developing and using high-quality interim assessments to increase student proficiency rates in English language arts, mathematics and science.
- Creating on-track indicators for attendance, GPA, course success, and discipline that are accessible to schools and can be used to increase graduation rates and the number of students that are career and college ready.
- Implement stakeholder surveys 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 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.

The Academic Services and Exceptional Children Services 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 new instructional materials for English language arts and supporting the implementation of the new core program with extensive professional development.
- 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 classes districtwide, as well as adding instructional coaches for high schools.
- Expanding opportunities for students to participate in performances and authentic projects.
- Supporting the new 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. Most professional development opportunities will be offered after school and during the summer. However, the District's cadre of mathematics and literacy academic coaches, technology trainers, as well as Special Education and language and culture coaches, allow teachers to also receive individualized professional development during the regular school day with their own students.

Teachers are supported to refine and enhance their practices through:

- classroom observations and feedback;
- 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;
- classes and professional development sessions;
- data review for improved instruction; and
- demonstrations directly in their classrooms.

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.

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

The goals will be accomplished by developing and implementing a school public relations liaison program, where schools will select an employee to act as a liaison, who will receive training and equipment. This liaison will provide information that will be used to highlight activities from each school on the District website each month. Each school will also contribute information that will be used to create a community newsletter that will increase productive community between the District and residents of Salt Lake City.

Other action steps to support the goals include:

- Providing marketing and training to increase the use of PowerSchool as a means of electronic communication.
- Training administrators, faculty, and staff on best practices in communication and customer service.

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.

Salt Lake City School District is committed to offering early childhood programs for young children (birth to age 5) and their families that provide support for optimal development in the early years and a foundation for success in kindergarten, during elementary school, and throughout life. Research-based resources are used to 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 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. 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, 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.

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

- Working with Human Resources and the Budget office to create a fair, reasonable, and 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 they read and write on grade level.
3. Engage communities and families so that they can advocate for their children.

The District has a firm commitment 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 from the most severely disabled students to the academically gifted.

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. For example, Academic Services and Educational Equity departments work together to provide professional development for teachers in strategies to increase achievement for English learners. Opportunities for afterschool 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. Salt Lake City School District wants all children to be successful.

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

- Conducting Equity Audits on District programs and presenting recommendations for improving equity.
- Creating an equity score card that reports data on achievement gaps and progress toward closing critical gaps.
- Providing culturally and linguistically responsive professional development including supporting teachers with language and culture coaches.

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.

Parents as Teachers (PAT) is an early childhood parent education and family support/home visitor program that serves families from pregnancy through kindergarten. The PAT program helps strengthen families, engage parents early in their children's school, develop parenting skills, and establish long-term home-school relationships.

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 Development & External Relations Department which provides assistance to families in providing for their essential needs, including shoes, clothing, medical or dental care, and eyeglasses. Through their work and that of the Salt Lake Education Foundation, the department coordinates efforts of other organizations willing to provide services or donations to enable parents to help meet their children's basic needs. The department 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, Lincoln Elementary, and Glendale/Mountain View and there are plans to develop additional centers across the District.

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:

- Hiring a Family and School Collaboration Director to create and supervise a network of family engagement specialists in pilot schools.
- 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. 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.

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 academic needs. School counselors and social workers help each student plan for a successful future, making goals and working with students, parents, and teachers to provide a pathway for meeting individual goals.

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 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.
- 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,

Dr. McKell Withers
Superintendent

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 Heather Bennett, Precinct 5	Vice President Tiffany Sandberg, Precinct 1
J. Michael Clára, Precinct 2	Katherine Kennedy, Precinct 3
Rosemary Emery, Precinct 4	Melissa Ford, Precinct 6
Kristi Swett, Precinct 7	Cristian Cortes, 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.

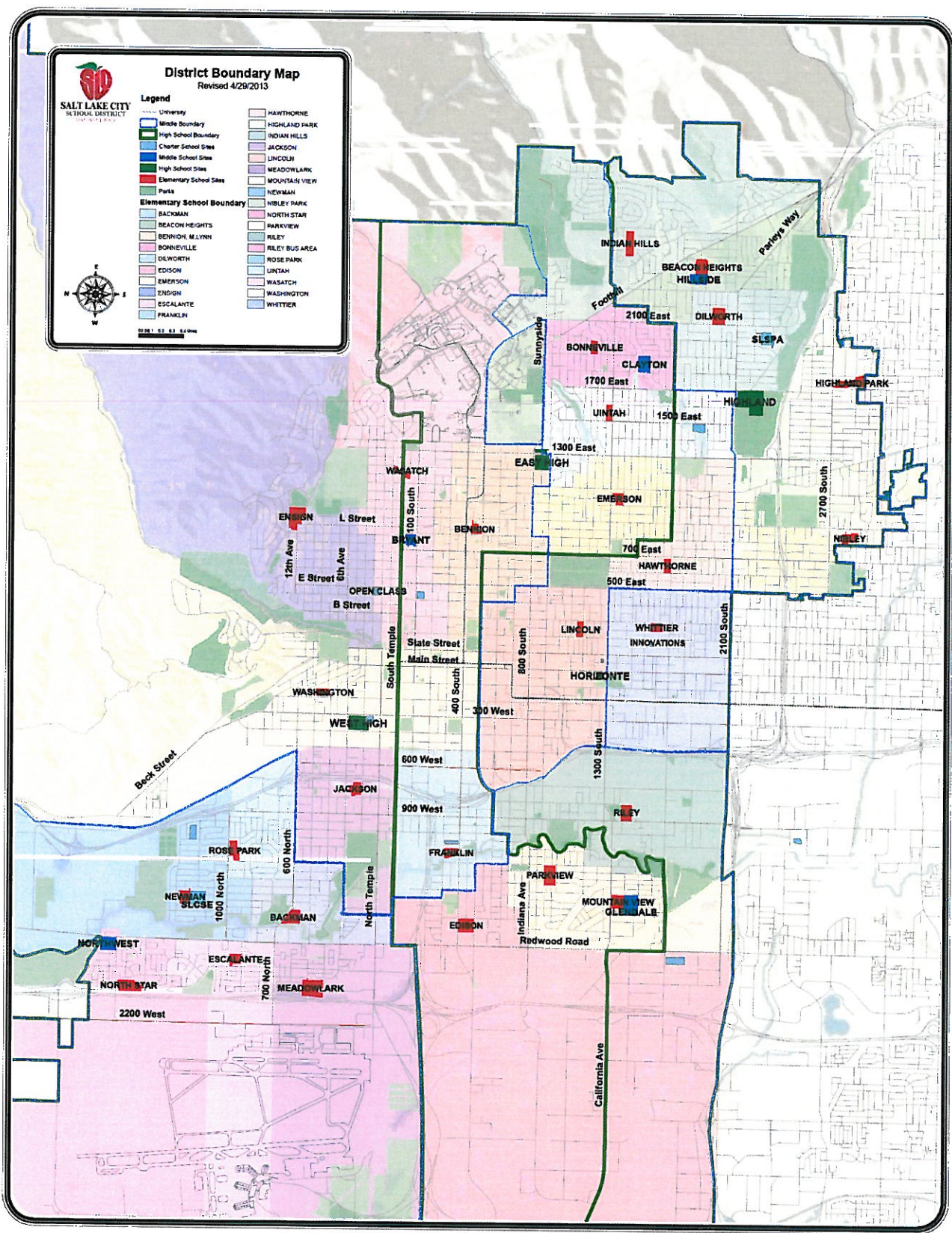
The District is Fiscally Independent

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 191,180 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 24,392 (Fall Enrollment 2015) students enrolled in its regular day school programs, of which 13,987 or 57.3% are minority (other than Caucasian).

District Boundary Map



District Community

The five largest property taxpayers in Salt Lake City School District in 2014 were the LDS Church (Property Reserve, City Creek Reserve, Deseret Title), PacifiCorp, Boyer Properties, Delta Airlines, and Wasatch Plaza. 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. It should be noted that three of the largest taxpayers and three of the largest employers are the same as they were in 2005.

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 (the Special Programs Fund, Child Nutrition Fund, Student Activity Fund, and Tax Increment Fund); Capital Projects Fund; and a Debt Service Fund. 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 detail 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*** - ECIA Title I Disadvantaged and P.L. 94/142 Education for all handicapped.

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, other employee benefits, insurance, professional services, 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

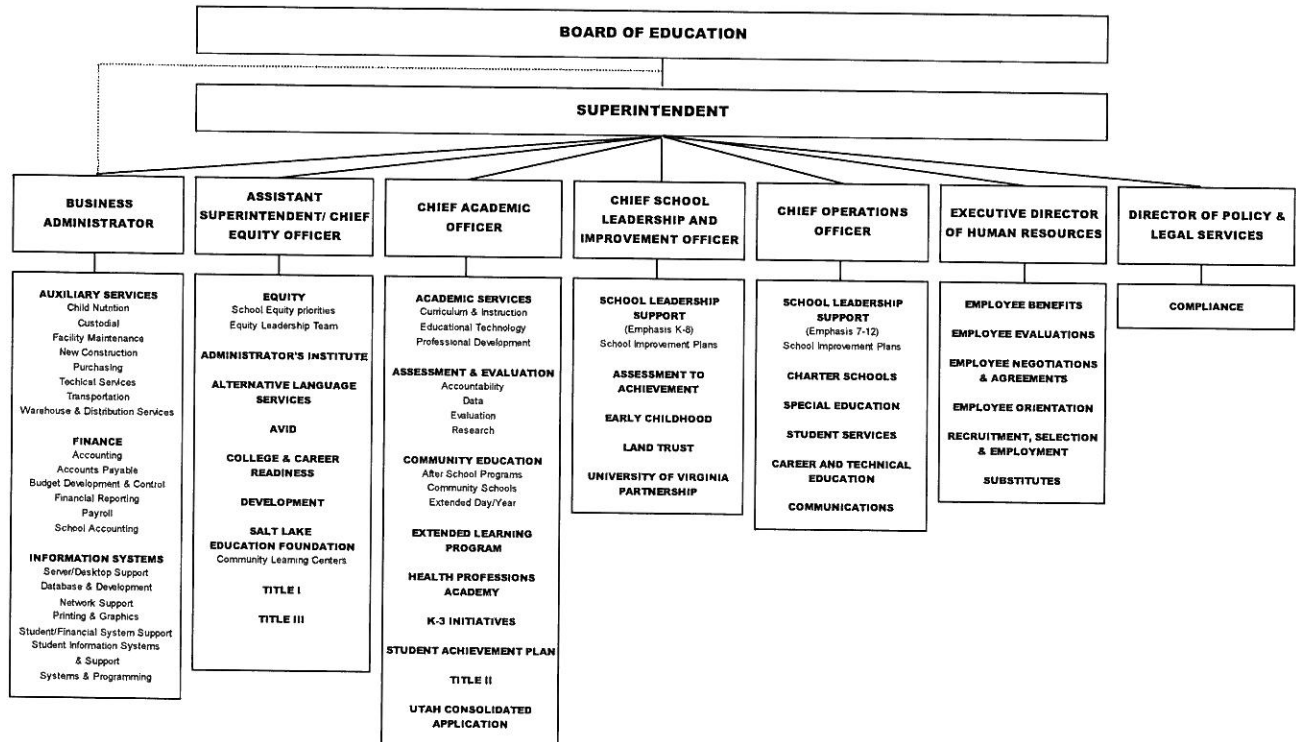
In its Internal Service funds, the District's budget measurement basis is accrual with no modifications. Long term physical assets are depreciated over their expected useful lives and the budget includes a provision for a depreciation charge.

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, 2016



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
Year 1: 2016-17 Goals***

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 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.

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: Communications 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 they 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***53A-19-101. Superintendent of school district as budget officer -- School district budget.***

1. The superintendent of each school district is the budget officer of the district.
2. Prior to June 1 of each year, the superintendent shall prepare and file with the local school board a tentative budget. 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. 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 district by funds at the close of the current fiscal year.
3. The tentative budget shall be filed with the district business administrator for public inspection at least 15 days prior to the date of its proposed adoption by the local school board.

53A-19-102. Local school board budget procedures.

1.
 - a. Prior to June 22 of each year, a local school board shall adopt a budget and make appropriations for the next fiscal year.
 - b. If the tax rate in the 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 53A-17a-133.
2.
 - a. Prior to 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 (2)(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 (2)(b)(iii) and (2)(b)(iv).
3. A local school board shall file a copy of the adopted budget with the State auditor and the State Board of Education.

53A-19-103. 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.

53A-19-104. Limits on appropriations -- Estimated expendable revenue.

1. A local school board may not make any appropriation in excess of its estimated expendable revenue, including undistributed reserves, for the following fiscal year.
2. 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.
3. In the event of financial hardships, the board may deduct from the estimated expendable revenue for the ensuing year, by fund, at least 25% of the deficit amount.
4. 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.
5. A local school board may reduce a budget appropriation at its regular meeting if notice of the proposed action is given to all board members and the district superintendent at least one week prior to the meeting.
6. An increase in an appropriation may not be made by the board unless the following steps are taken:
 - a. the 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 prior to the board meeting at which the request will be considered; and

- ii. in accordance with Section 45-1-101, at least one week prior to the board meeting at which the request will be considered; and
- c. the board holds a public hearing on the request prior to the board's acting on the request.

53A-19-106. Warrants drawn by business administrator.

The business administrator of a local school board may not draw warrants on school district funds except in accordance with and within the limits of the budget passed by the local school board.

53A-19-107. Emergency expenditures.

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

53A-19-108. Monthly budget reports.

1. The business administrator of each local school 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.
2. A copy of the report shall be available for public review.

BUDGET DEVELOPMENT AND ADMINISTRATION POLICIES

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

1. Operating Budget Policies

- 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 policy of budgeting for indirect costs in every program to insure that full costs are reflected in every program and fund budget.

2. Capital Improvement Budget Policies

- 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 Policies

- 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 policy 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 Policies

- 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 Policy

- 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 Policies

- 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 and the Distinguished Budget Presentation Award from the Government Financial Officers Association.

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 22.

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 each 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.

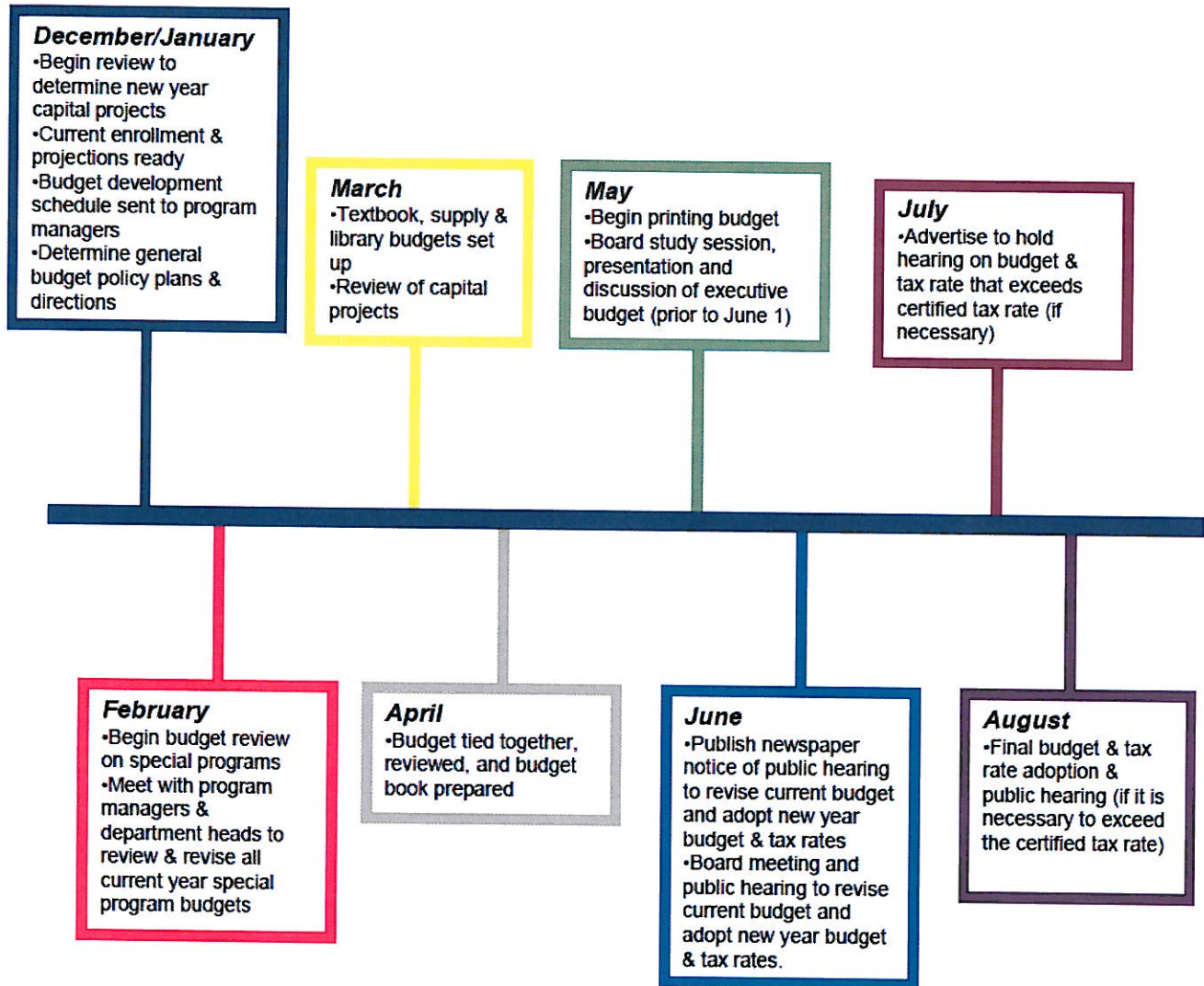
BUDGET ADMINISTRATION AND MANAGEMENT PROCESS

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 and the office of the superintendent. 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 the office of the business administrator, 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.

Other – Columbus and Adult Trainable Services. This function covers those activities that were concerned with the directing and management of the Columbus Community Center. Columbus became an independent entity January 1, 2015. This function reports a historical perspective only.

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 the management and coordination of community recreation services and building rentals. Also included in this function are tax increment resources that are paid to the Salt Lake City Redevelopment Agency.

Site Improvement Services. Included here are 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. Included here are 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.



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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.

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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 .001695 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 2016-17, the amount per student is \$3,184 which is a 3.0 % increase from the \$3,092 guaranteed for 2015-16. The District's tax levy generates a tax increment amount which is remitted directly to the Salt Lake City Redevelopment Agency. These resources are not available to fund District activities.

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.

Historically, Columbus Community Center, also generated a portion of the other local revenue in the Special Programs Fund. As of January 1, 2015 they became an independent entity.

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 \$193.3 million in revenue for the General Fund of the District. The effect of the state funding system is that 60.89% of the General Fund revenue of the District is controlled by the State appropriation process, and 28.97% 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 135, for additional information.)

Since the State legislature has already passed and the Governor has signed into law the 2016-17 School Finance Act, the District can estimate very accurately the 60.89% 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 increase in student average daily membership of 107 students. (See Chart 1, District Enrollment Trends, on page 129.)

For the years 2012-13, 2013-14, and 2014-15 General Fund revenues increased by 1.85%, 1.58%, and 3.42% respectively. During the 2015-16 year, General Fund revenue is estimated to increase by 2.22%, while 2016-17 is estimated to increase by 1.05%. The 2016-17 increase consists of a projected increase in both property tax revenue of 3.89% due to a combination of a legislative increase in the state wide basic tax rate and an increased collection rate. Federal revenue is anticipated to decrease by 6.70% due to reductions in Federal grants. Other revenue sources are projected to remain relatively constant. (Please refer to Chart 5, on page 136, for historical trend information.)

The total tax rate for all Governmental Funds has decreased from years 2012 to 2016 from .006626 to .006402, a 3.38% decrease. The tax rate for the General Fund has increased 8.42% during this period due to legislatively determined increases in the state wide basic tax rate as well as Board approved tax increases. The tax rate for Capital Projects and Debt Service decreased 23.70% due to debt reduction. The percentage of the tax rate allocated to the Special Programs has decreased by 10.92% during the represented period. The tax rate for Special Programs is allocated based on needed revenues to balance the fund. (Please refer to Chart 7, page 138, 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 139. Estimated market value of property in the District has increased an average of 4.18% per year during the 2012 to 2016 period. In this same period, total taxable value has increased an average of 4.14% per year, and net taxable value has increased an average of 4.29% 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. Total taxable value has changed at a different rate than market value because of changes made by the legislature and the tax commission in the method of calculating taxable value. 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 2.93% over the last nine years while total collections have increased an average of 3.03% over the same period of time. (Please refer to Chart 9, on page 140, 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 2016-17 Budget
Fund Expenditures by Function

	Total All Governmental Funds	General Fund	Special Revenue Funds	Capital Projects & Debt Service Funds
Revenues:				
Property taxes	\$ 120,685,842	\$ 89,994,710	\$ 2,123,178	\$ 28,567,954
Tax Increment	14,756,784	0	14,756,784	0
Interest on investments	767,929	511,654	0	256,275
Sale of food	1,339,674	0	1,339,674	0
Other local revenue	13,792,323	2,329,395	11,301,596	161,332
State of Utah	88,517,478	83,699,736	4,817,742	0
Federal government	29,078,685	16,723,255	12,355,430	0
Total Revenues	268,938,715	193,258,750	46,694,404	28,985,561
Expenditures:				
Instruction	146,704,574	135,126,393	11,578,181	0
Counseling and child accounting	6,369,702	6,303,825	65,877	0
Media services and educational supervision	17,696,282	14,040,229	3,656,053	0
General District administration	1,168,587	942,341	226,246	0
General school administration	13,818,167	11,553,364	2,264,803	0
Central services	5,761,805	5,717,405	44,400	0
Operation and maintenance of school buildings	19,453,629	19,121,156	332,473	0
Student transportation	5,841,900	5,841,900	0	0
Child nutrition services	14,175,687	155,697	14,019,990	0
Community services and building rentals	14,791,463	0	14,791,463	0
Capital Outlay	20,636,550	0	0	20,636,550
Debt Service	8,936,525	0	0	8,936,525
Total Expenditures	275,354,871	198,802,310	46,979,486	29,573,075
Deficiency of revenues under expenditures	(6,416,156)	(5,543,560)	(285,082)	(587,514)
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	(6,328,156)	(5,543,560)	(270,082)	(514,514)
Fund Balances - July 1	77,655,706	39,789,867	10,400,338	27,465,501
Fund Balances - June 30	\$ 71,327,550	\$ 34,246,307	\$ 10,130,256	\$ 26,950,987
Fund Balance				
Nonspendable:				
Inventories	\$ 656,163	\$ 0	\$ 656,163	\$ 0
Prepaid expenditures	202,559	64,991	87,850	49,718
Restricted:				
Debt Service	5,679,490	0	0	5,679,490
Capital projects	21,221,779	0	0	21,221,779
Child nutrition services	1,914,758	0	1,914,758	0
Committed:				
Economic stabilization	7,000,000	7,000,000	0	0
Community Recreation	248,331	0	248,331	0
Assigned:				
Charter Schools	11,586	11,586	0	0
Programs	15,214,153	15,214,153	0	0
Programs reported in the special revenue funds	4,623,009	0	4,623,009	0
Programs reported in the schools	2,494,366	2,479,616	14,750	0
Students	2,585,395	0	2,585,395	0
Employee benefit obligations	9,475,961	9,475,961	0	0
Unassigned:	0	0	0	0
Total Fund Balances	\$ 71,327,550	\$ 34,246,307	\$ 10,130,256	\$ 26,950,987

SALT LAKE CITY SCHOOL DISTRICT
Summary of Budgets - All Governmental Fund Types
Fiscal Year 2016-17 Budget
Fund Expenditures by Object

	Total All Governmental Funds	General Fund	Special Revenue Funds	Capital Projects & Debt Service Funds
Revenues:				
Property taxes	\$ 120,685,842	\$ 89,994,710	\$ 2,123,178	\$ 28,567,954
Tax Increment	14,756,784	0	14,756,784	0
Interest on investments	767,929	511,654	0	256,275
Sale of food	1,339,674	0	1,339,674	0
Other local revenue	13,792,323	2,329,395	11,301,596	161,332
State of Utah	88,517,478	83,699,736	4,817,742	0
Federal government	29,078,685	16,723,255	12,355,430	0
Total Revenues	268,938,715	193,258,750	46,694,404	28,985,561
Expenditures:				
Salaries	138,371,487	123,528,818	12,352,715	2,489,954
Employee Benefits	57,599,419	51,688,449	4,622,136	1,288,834
Contract services - professional & educational	18,501,341	2,437,431	1,921,081	14,142,829
Maintenance & repairs	2,605,947	2,529,447	76,500	0
Field trips, insurance, phone & travel	2,327,742	1,901,895	404,722	21,125
Supplies, textbooks & utilities	26,932,673	13,592,215	11,279,269	2,061,189
Equipment	3,957,755	3,124,055	280,500	553,200
Indirect costs, Interest & other expenses	10,301,723	0	1,285,779	9,015,944
Tax increment paid to other entity	14,756,784	0	14,756,784	0
Total Expenditures	275,354,871	198,802,310	46,979,486	29,573,075
Deficiency of revenues under expenditures	(6,416,156)	(5,543,560)	(285,082)	(587,514)
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	(6,328,156)	(5,543,560)	(270,082)	(514,514)
Fund Balances - July 1	77,655,706	39,789,867	10,400,338	27,465,501
Fund Balances - June 30	\$ 71,327,550	\$ 34,246,307	\$ 10,130,256	\$ 26,950,987
Fund Balance				
Nonspendable:				
Inventories	\$ 656,163	\$ 0	\$ 656,163	\$ 0
Prepaid expenditures	202,559	64,991	87,850	49,718
Restricted:				
Debt Service	5,679,490	0	0	5,679,490
Capital projects	21,221,779	0	0	21,221,779
Child nutrition services	1,914,758	0	1,914,758	0
Committed:				
Economic stabilization	7,000,000	7,000,000	0	0
Community Recreation	248,331	0	248,331	0
Assigned:				
Charter Schools	11,586	11,586	0	0
Programs	15,214,153	15,214,153	0	0
Programs reported in the special revenue funds	4,623,009	0	4,623,009	0
Programs reported in the schools	2,494,366	2,479,616	14,750	0
Students	2,585,395	0	2,585,395	0
Employee benefit obligations	9,475,961	9,475,961	0	0
Unassigned:	0	0	0	0
Total Fund Balances	\$ 71,327,550	\$ 34,246,307	\$ 10,130,256	\$ 26,950,987

SALT LAKE CITY SCHOOL DISTRICT
Summary of Budgets - All Operational Funds
Fiscal Year 2015-16 Budget
Fund Expenditures by Function

	Total All Governmental Funds	General Fund	Special Revenue Funds
Revenues:			
Property taxes	\$ 92,117,888	\$ 89,994,710	\$ 2,123,178
Tax Increment	14,756,784	0	14,756,784
Interest on investments	511,654	511,654	0
Sale of food	1,339,674	0	1,339,674
Other local revenue	13,630,991	2,329,395	11,301,596
State of Utah	88,517,478	83,699,736	4,817,742
Federal government	29,078,685	16,723,255	12,355,430
Total Revenues	239,953,154	193,258,750	46,694,404
Expenditures:			
Instruction	146,704,574	135,126,393	11,578,181
Counseling and child accounting	6,369,702	6,303,825	65,877
Media services and educational supervision	17,696,282	14,040,229	3,656,053
General District administration	1,168,587	942,341	226,246
General school administration	13,818,167	11,553,364	2,264,803
Central services	5,761,805	5,717,405	44,400
Operation and maintenance of school buildings	19,453,629	19,121,156	332,473
Student transportation	5,841,900	5,841,900	0
Child nutrition services	14,175,687	155,697	14,019,990
Community services and building rentals	14,791,463	0	14,791,463
Total Expenditures	245,781,796	198,802,310	46,979,486
Deficiency of revenues under expenditures	(5,828,642)	(5,543,560)	(285,082)
Other Financing Sources:			
Sale of capital assets	15,000	0	15,000
Net change in fund balances	(5,813,642)	(5,543,560)	(270,082)
Fund Balances - July 1	50,190,205	39,789,867	10,400,338
Fund Balances - June 30	\$ 44,376,563	\$ 34,246,307	\$ 10,130,256
Fund Balance			
Nonspendable:			
Inventories	\$ 656,163	\$ 0	\$ 656,163
Prepaid expenditures	152,841	64,991	87,850
Restricted:			
Child nutrition services	1,914,758	0	1,914,758
Committed:			
Economic stabilization	7,000,000	7,000,000	0
Community Recreation	248,331	0	248,331
Assigned:			
Charter Schools	11,586	11,586	0
Programs	15,214,153	15,214,153	0
Programs reported in the special revenue funds	4,623,009	0	4,623,009
Programs reported in the schools	2,494,366	2,479,616	14,750
Students	2,585,395	0	2,585,395
Employee benefit obligations	9,475,961	9,475,961	0
Unassigned:	0	0	0
Total Fund Balances	\$ 44,376,563	\$ 34,246,307	\$ 10,130,256

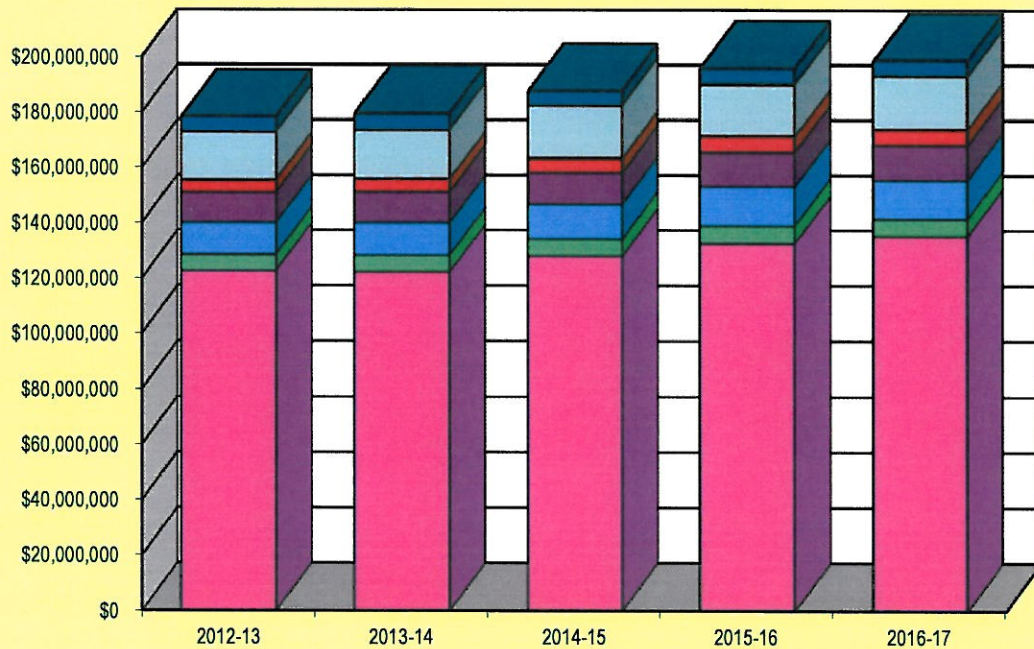
SALT LAKE CITY SCHOOL DISTRICT
Summary of Budgets - All Operational Funds
Fiscal Year 2015-16 Budget
Fund Expenditures by Object

	Total All Governmental Funds	General Fund	Special Revenue Funds
Revenues:			
Property taxes	\$ 92,117,888	\$ 89,994,710	\$ 2,123,178
Tax Increment	14,756,784	0	14,756,784
Interest on investments	511,654	511,654	0
Sale of food	1,339,674	0	1,339,674
Other local revenue	13,630,991	2,329,395	11,301,596
State of Utah	88,517,478	83,699,736	4,817,742
Federal government	29,078,685	16,723,255	12,355,430
Total Revenues	239,953,154	193,258,750	46,694,404
Expenditures:			
Salaries	135,881,533	123,528,818	12,352,715
Employee Benefits	56,310,585	51,688,449	4,622,136
Contract services - professional & educational	4,358,512	2,437,431	1,921,081
Maintenance & repairs	2,605,947	2,529,447	76,500
Field trips, insurance, phone & travel	2,306,617	1,901,895	404,722
Supplies, textbooks & utilities	24,871,484	13,592,215	11,279,269
Equipment	3,404,555	3,124,055	280,500
Indirect costs, Interest & other expenses	1,285,779	0	1,285,779
Tax increment paid to other entity	14,756,784	0	14,756,784
Total Expenditures	245,781,796	198,802,310	46,979,486
Deficiency of revenues under expenditures	(5,828,642)	(5,543,560)	(285,082)
Other Financing Sources:			
Sale of capital assets	15,000	0	15,000
Net change in fund balances	(5,813,642)	(5,543,560)	(270,082)
Fund Balances - July 1	50,190,205	39,789,867	10,400,338
Fund Balances - June 30	\$ 44,376,563	\$ 34,246,307	\$ 10,130,256
Fund Balance			
Nonspendable:			
Inventories	\$ 656,163	\$ 0	\$ 656,163
Prepaid expenditures	152,841	64,991	87,850
Restricted:			
Child nutrition services	1,914,758	0	1,914,758
Committed:			
Economic stabilization	7,000,000	7,000,000	0
Community Recreation	248,331	0	248,331
Assigned:			
Charter Schools	11,586	11,586	0
Programs	15,214,153	15,214,153	0
Programs reported in the special revenue funds	4,623,009	0	4,623,009
Programs reported in the schools	2,494,366	2,479,616	14,750
Students	2,585,395	0	2,585,395
Employee benefit obligations	9,475,961	9,475,961	0
Unassigned:	0	0	0
Total Fund Balances	\$ 44,376,563	\$ 34,246,307	\$ 10,130,256

SALT LAKE CITY SCHOOL DISTRICT

General Fund - Expenditures by Function*For Fiscal Year 2016-17 With Comparative Information for 2012-13 Through 2015-16*

	2012-13	2013-14	2014-15	2015-16	2016-17
	Actual	Actual	Actual	Revised Budget	Budget
Instruction	\$122,634,083	\$122,147,643	\$127,893,109	\$132,536,375	\$135,126,393
Counseling and child accounting	5,821,333	5,948,151	6,114,159	6,282,089	6,303,825
Media services & educational superv.	11,484,002	11,798,021	12,679,160	14,221,518	14,040,229
General District and school admin.	10,890,219	11,075,224	11,258,823	12,428,280	12,495,705
Central services and other	4,685,034	4,793,063	5,258,031	5,766,089	5,873,102
Operation & maintenance of buildings	17,183,397	17,692,534	19,233,082	18,840,086	19,121,156
Student transportation	5,580,941	6,076,530	5,266,542	5,805,722	5,841,900
	\$178,279,009	\$179,531,166	\$187,702,906	\$195,880,159	\$198,802,310

General Fund Expenditures by Function

■ Instruction	■ Counseling and child accounting	■ Media services & educational superv.
■ General District and school admin.	■ Central services and other	■ Operation & maintenance of buildings
■ Student transportation		

SALT LAKE CITY SCHOOL DISTRICT

General Fund Budget*For Fiscal Year 2016-17 With Comparative Information for Years 2012-13 Through 2015-16***Fund Expenditures by Function**

	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Revised Budget	2016-17 Budget
Revenues:					
Property taxes	\$ 71,560,420	\$ 74,962,972	\$ 81,457,397	\$ 86,625,189	\$ 89,994,710
Interest on investments	1,050,876	601,601	139,298	511,654	511,654
Other local revenue	4,667,032	4,413,761	3,073,815	2,700,151	2,329,395
State of Utah	80,211,270	83,199,671	86,268,602	83,487,020	83,699,736
Federal government	20,604,951	17,731,622	16,154,210	17,923,382	16,723,255
Total Revenues	178,094,549	180,909,627	187,093,322	191,247,396	193,258,750
Expenditures:					
Instruction	122,634,083	122,147,643	127,893,109	132,536,375	135,126,393
Counseling and child accounting	5,821,333	5,948,151	6,114,159	6,282,089	6,303,825
Media services and educational supervision	11,484,002	11,798,021	12,679,160	14,221,518	14,040,229
General District administration	719,420	748,818	720,533	918,070	942,341
General school administration	10,170,799	10,326,406	10,538,290	11,510,210	11,553,364
Central services	4,586,731	4,646,348	5,105,707	5,585,615	5,717,405
Operation and maintenance of school buildings	17,183,397	17,692,534	19,233,082	18,840,086	19,121,156
Student transportation	5,580,941	6,076,530	5,266,542	5,805,722	5,841,900
Child nutrition services	98,303	146,715	152,324	180,474	155,697
Total Expenditures	178,279,009	179,531,166	187,702,906	195,880,159	198,802,310
Net change in fund balances	(184,460)	1,378,461	(609,584)	(4,632,763)	(5,543,560)
Fund Balance - July 1	43,838,213	43,653,753	45,032,214	44,422,630	39,789,867
Fund Balance - June 30	\$ 43,653,753	\$ 45,032,214	\$ 44,422,630	\$ 39,789,867	\$ 34,246,307
Fund Balance					
Nonspendable:					
Prepaid expenditures	\$ 94,310	\$ 75,587	\$ 64,991	\$ 64,991	\$ 64,991
Committed:					
Economic stabilization *	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000
Assigned:					
Charter schools	915,589	914,387	796,390	391,606	11,586
Programs	15,841,276	15,857,611	15,542,191	15,326,530	15,214,153
Programs reported in the schools	2,030,585	2,295,153	2,508,738	2,379,616	2,479,616
Employee benefit obligations	8,475,961	9,475,961	9,475,961	9,475,961	9,475,961
Unassigned: **	9,296,032	9,413,515	9,034,359	5,151,163	0
Total Fund Balance	\$ 43,653,753	\$ 45,032,214	\$ 44,422,630	\$ 39,789,867	\$ 34,246,307

* 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 2016-17 proposed budget shows an Unassigned Fund Balance of \$0, as required by State law. (Refer to Significant Laws Affecting This Budget, 53A-19, pages 33-35, and Budget Development and Administration Policies, page 35)

SALT LAKE CITY SCHOOL DISTRICT
General Fund Budget Projected
For Fiscal Year 2016-17 Through 2019-20
Fund Expenditures by Function

	2016-17 Budget	2017-18 Projected	2018-19 Projected	2019-20 Projected	Projected Growth Rate
Revenues:					
Property taxes	\$ 89,994,710	\$ 90,894,657	\$ 91,803,604	\$ 92,721,640	1.00%
Interest on investments	511,654	511,654	511,654	511,654	0.00%
Other local revenue	2,329,395	2,329,395	2,329,395	2,329,395	0.00%
State of Utah	83,699,736	84,955,232	86,229,560	87,523,003	1.50%
Federal government	16,723,255	16,723,255	16,723,255	16,723,255	0.00%
Total Revenues	193,258,750	195,414,193	197,597,468	199,808,947	1.13%
Expenditures:					
Instruction	135,126,393	136,556,086	138,003,098	139,467,653	1.06%
Counseling and child accounting	6,303,825	6,370,522	6,437,925	6,506,040	1.06%
Media services and educational supervision	14,040,229	14,188,780	14,338,903	14,490,615	1.06%
General District Administration	942,341	952,311	962,387	972,570	1.06%
General school administration	11,553,364	11,675,603	11,799,136	11,923,975	1.06%
Central services	5,717,405	5,777,897	5,839,030	5,900,809	1.06%
Operation and maintenance of school buildings	19,121,156	19,323,465	19,527,915	19,734,529	1.06%
Student Transportation	5,841,900	5,903,710	5,966,173	6,029,298	1.06%
Child nutrition services	155,697	157,344	159,009	160,691	1.06%
Total Expenditures	198,802,310	200,905,720	203,033,577	205,186,180	1.07%
Deficiency of revenues under expenditures	(5,543,560)	(5,491,527)	(5,436,109)	(5,377,233)	
Fund Balance - July 1	39,789,867	34,246,307	28,754,780	23,318,671	
Fund Balance - June 30	\$ 34,246,307	\$ 28,754,780	\$ 23,318,671	\$ 17,941,438	
Fund Balance					
Non-spendable:					
Prepaid expenditures	\$ 64,991	\$ 64,991	\$ 64,991	\$ 64,991	
Committed:					
Economic stabilization	7,000,000	7,000,000	7,000,000	7,000,000	
Assigned					
Charter schools	11,586	11,586	11,586	11,586	
Programs	15,214,153	15,214,153	15,214,153	15,214,153	
Programs reported in the schools	2,479,616	2,479,616	2,479,616	2,479,616	
Employee benefit obligations	9,475,961	9,475,961	9,475,961	9,475,961	
Unassigned	0	(5,491,527)	(10,927,636)	(16,304,869)	
Total Fund Balance	\$ 34,246,307	\$ 28,754,780	\$ 23,318,671	\$ 17,941,438	

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.

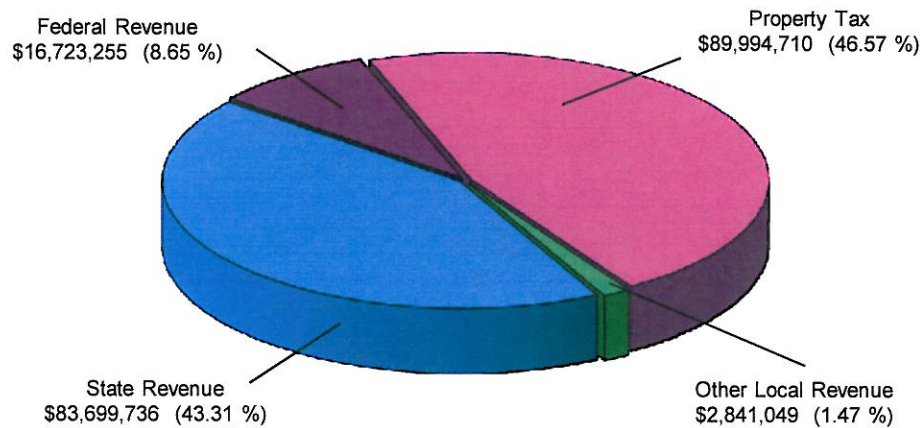
The property tax growth rate is based on past experience. Interest on investments and other local revenue is projected according to current information. State revenue is projected based on past experience. Federal revenue is based on past experience adjusted by current information. Employee benefits 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**

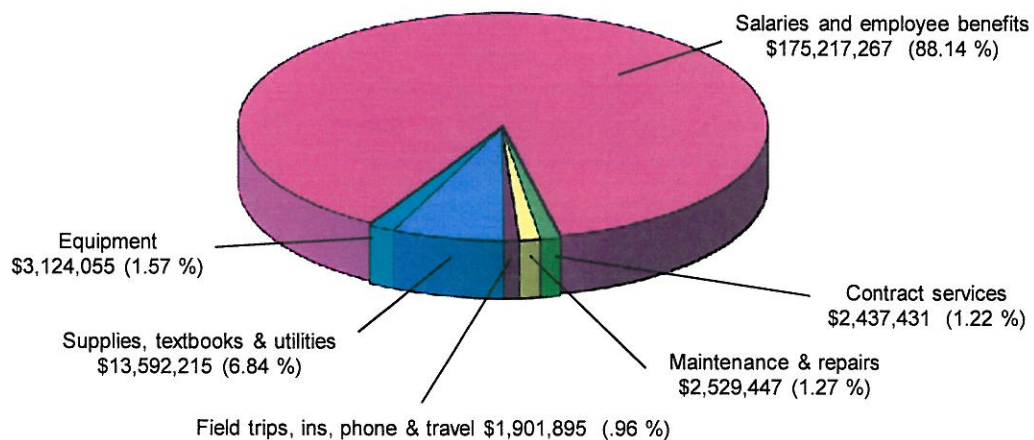
The General Fund accounts for resources which are not required to be accounted for in any other fund. This fund is also used to maintain and operate all K-12 regular day school programs and activities. Revenues and expenditures of most categorical Federal and State programs are also accounted for here.

2016-17 Revenues

\$193.3 Million

**2016-17 Expenditures**

\$198.8 Million



SALT LAKE CITY SCHOOL DISTRICT

General Fund Budget

For Fiscal Year 2016-17 With Comparative Information for Years 2012-13 Through 2015-16

Fund Expenditures by Object

	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Revised Budget	2016-17 Budget
Revenues:					
Property taxes	\$ 71,560,420	\$ 74,962,972	\$ 81,457,397	\$ 86,625,189	\$ 89,994,710
Interest on investments	1,050,876	601,601	139,298	511,654	511,654
Other local revenue	4,667,032	4,413,761	3,073,815	2,700,151	2,329,395
State of Utah	80,211,270	83,199,671	86,268,602	83,487,020	83,699,736
Federal government	20,604,951	17,731,622	16,154,210	17,923,382	16,723,255
Total Revenues	178,094,549	180,909,627	187,093,322	191,247,396	193,258,750
Expenditures:					
Salaries	114,847,628	113,444,473	115,073,459	121,304,787	123,528,818
Employee benefits	41,232,864	43,254,134	46,285,366	50,234,646	51,688,449
Contract services - professional & educational	2,719,594	2,379,045	2,535,644	2,920,960	2,437,431
Maintenance & repairs	2,667,389	2,683,688	4,230,686	2,529,447	2,529,447
Field trips, insurance, phone & travel	1,508,541	1,355,509	1,552,969	2,097,115	1,901,895
Supplies, textbooks & utilities	11,947,949	12,293,590	13,669,029	14,478,876	13,592,215
Equipment	3,355,044	4,120,727	4,355,753	2,314,328	3,124,055
Total Expenditures	178,279,009	179,531,166	187,702,906	195,880,159	198,802,310
Net change in fund balances	(184,460)	1,378,461	(609,584)	(4,632,763)	(5,543,560)
Fund Balance - July 1	43,838,213	43,653,753	45,032,214	44,422,630	39,789,867
Fund Balance - June 30	\$ 43,653,753	\$ 45,032,214	\$ 44,422,630	\$ 39,789,867	\$ 34,246,307
Fund Balance					
Nonspendable:					
Prepaid expenditures	\$ 94,310	\$ 75,587	\$ 64,991	\$ 64,991	\$ 64,991
Committed:					
Economic stabilization *	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000
Assigned					
Charter schools	915,589	914,387	796,390	391,606	11,586
Programs	15,841,276	15,857,611	15,542,191	15,326,530	15,214,153
Programs reported in the schools	2,030,585	2,295,153	2,508,738	2,379,616	2,479,616
Employee benefit obligations	8,475,961	9,475,961	9,475,961	9,475,961	9,475,961
Unassigned: **	9,296,032	9,413,515	9,034,359	5,151,163	0
Total Fund Balance	\$ 43,653,753	\$ 45,032,214	\$ 44,422,630	\$ 39,789,867	\$ 34,246,307

* 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 2016-17 proposed budget shows an Unassigned Fund Balance of \$0, as required by State law. (Refer to Significant Laws Affecting This Budget, 53A-19, page 33-35, and Budget Development and Administration Policies, page 35)

SALT LAKE CITY SCHOOL DISTRICT
General Fund Budget Projected
For Fiscal Year 2016-17 Through 2019-20
Fund Expenditures by Object

	2016-17 Budget	2017-18 Projected	2018-19 Projected	2019-20 Projected	Projected Growth Rate
Revenues:					
Property taxes	\$ 89,994,710	\$ 90,894,657	\$ 91,803,604	\$ 92,721,640	1.00%
Interest on investments	511,654	511,654	511,654	511,654	0.00%
Other local revenue	2,329,395	2,329,395	2,329,395	2,329,395	0.00%
State of Utah	83,699,736	84,955,232	86,229,560	87,523,003	1.50%
Federal government	16,723,255	16,723,255	16,723,255	16,723,255	0.00%
Total Revenues	193,258,750	195,414,193	197,597,468	199,808,947	1.13%
Expenditures:					
Salaries	123,528,818	124,764,106	126,011,747	127,271,864	1.00%
Employee benefits	51,688,449	52,463,776	53,250,733	54,049,494	1.50%
Contract services - professional & educational	2,437,431	2,449,618	2,461,866	2,474,175	0.50%
Maintenance & repairs	2,529,447	2,542,094	2,554,804	2,567,578	0.50%
Field trips, insurance, phone & travel	1,901,895	1,901,895	1,901,895	1,901,895	0.00%
Supplies, textbooks & utilities	13,592,215	13,660,176	13,728,477	13,797,119	0.50%
Equipment	3,124,055	3,124,055	3,124,055	3,124,055	0.00%
Total Expenditures	198,802,310	200,905,720	203,033,577	205,186,180	1.07%
Deficiency of revenues under expenditures	(5,543,560)	(5,491,527)	(5,436,109)	(5,377,233)	
Fund Balance - July 1	39,789,867	34,246,307	28,754,780	23,318,671	
Fund Balance - June 30	\$ 34,246,307	\$ 28,754,780	\$ 23,318,671	\$ 17,941,438	
Fund Balance					
Nonspendable:					
Prepaid expenditures	\$ 64,991	\$ 64,991	\$ 64,991	\$ 64,991	
Committed:					
Economic stabilization	7,000,000	7,000,000	7,000,000	7,000,000	
Assigned					
Charter schools	11,586	11,586	11,586	11,586	
Programs	15,214,153	15,214,153	15,214,153	15,214,153	
Programs reported in the schools	2,479,616	2,479,616	2,479,616	2,479,616	
Employee benefit obligations	9,475,961	9,475,961	9,475,961	9,475,961	
Unassigned	0	(5,491,527)	(10,927,636)	(16,304,869)	
Total Fund Balance	\$ 34,246,307	\$ 28,754,780	\$ 23,318,671	\$ 17,941,438	

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

Fiscal Year 2016-17 Budget With Comparative Information for Years 2012-13 Through 2015-16

	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Revised Budget	2016-17 Budget
REVENUES					
Local Sources					
Property tax	\$ 71,560,420	\$ 74,962,973	\$ 81,457,397	\$ 86,625,189	\$ 89,994,710
Interest on investments	1,050,876	601,601	139,298	511,654	511,654
Other local revenue	4,667,032	4,413,760	3,073,815	2,700,151	2,329,395
Total Local Sources	77,278,328	79,978,334	84,670,510	89,836,994	92,835,759
State Sources					
Regular Basic School Programs:					
Regular School Program K-12	35,485,220	37,232,017	39,181,084	34,404,028	34,841,014
Professional Staff Costs	6,894,269	7,125,095	7,314,204	7,439,876	7,656,401
Restricted Basic School Program					
Special Education - Regular Program	8,300,005	8,501,993	8,566,211	8,895,484	9,640,248
Special Education - Self Contained	2,754,213	2,827,780	2,678,880	2,809,048	2,809,026
Ext. Year Program - Sev. Handicapped	47,959	47,227	51,786	48,270	48,211
Special Education - State Programs	190,292	187,380	207,690	310,004	309,372
Career and Technical Education (CTE)	2,820,318	2,807,583	2,739,318	3,522,543	3,463,085
Gifted and Talented (Accel. Learner)	96,762	99,199	102,263	105,023	104,970
Adv. Placement & IB (Accel. Learner)	82,250	87,224	115,617	105,899	105,854
Concurrent Enrollment (Accel. Learner)	15,503	62,229	59,690	66,463	71,841
At Risk programs	2,603,246	2,204,850	2,386,319	2,497,353	2,497,333
Youth In Custody	508,866	504,321	542,503	555,972	535,500
Class Size Reduction	4,203,941	4,189,762	5,200,652	4,453,264	4,602,008
School Lunch	19,863	21,960	21,499	22,331	22,331
Other State sources of revenue					
Flexible Allocation	946,198	929,901	911,353	1,021,418	451,111
Pupil Transportation to and from	2,442,589	2,788,200	2,774,619	2,828,786	2,828,786
Teachers' Supplies	232,227	227,936	223,851	262,262	262,262
School LAND Trust	1,118,436	1,551,162	1,432,532	1,823,608	1,644,499
School Nurses	35,842	32,907	31,942	36,204	36,204
Teacher Salary Supplement	83,794	131,409	151,685	0	0
Reading Achievement	512,192	535,636	503,945	482,742	482,772
Extended Day Kindergarten	485,508	435,868	439,717	426,911	426,900
Educator Salary Adjustment	7,342,119	7,287,318	7,339,878	7,370,669	7,383,714
Technology Appropriation	337,929	291,547	0	0	0
Library Media	22,359	20,035	20,022	69,613	2,267
Staff Development	83,926	260,575	301,000	402,000	400,000
USTAR	274,065	250,000	306,077	463,705	334,849
Beverly Taylor Sorenson Arts Grant	395,033	560,340	560,000	752,758	752,800
ELL Family Literacy Centers	3,418	0	0	0	0
Critical Languages	12,417	44,186	75,256	121,141	115,000
UPASS (Utah Performance Assessment System for Students)	55,135	91,595	116,257	63,611	63,562
Charter School Local Replacement	1,244,880	1,288,707	1,274,880	1,344,420	1,344,420
Charter School Administration	72,800	76,300	76,800	77,000	77,000
Driver Education	201,260	220,420	257,116	310,078	206,111
Other State revenue	286,436	277,009	303,956	394,536	180,285
Total State Revenues	80,211,270	83,199,671	86,268,602	83,487,020	83,699,736
Federal Sources					
Restricted - direct	105,646	120,755	90,179	139,362	57,735
E Rate	266,817	258,526	237,248	226,893	226,893
ARRA	3,633,966	934,471	0	0	0
No Child Left Behind (NCLB)	8,703,934	8,893,498	8,392,162	9,831,644	9,026,314
Programs for the Disabled	5,758,588	4,779,598	4,974,032	5,182,291	4,975,306
Career and Technical Education (CTE)	382,854	395,037	411,221	398,155	398,100
Dept. of Health - Medicaid	1,279,934	2,002,530	1,797,882	1,651,532	1,648,000
Other restricted - through State	473,212	347,207	251,486	493,505	390,907
Total Federal Revenues	20,604,951	17,731,622	16,154,210	17,923,382	16,723,255
Total Revenue	\$ 178,094,549	\$ 180,909,627	\$ 187,093,322	\$ 191,247,396	\$ 193,258,750

SALT LAKE CITY SCHOOL DISTRICT

General Fund - Major Expenditures

Fiscal Year 2016-17 Budget With Comparative Information for Years 2012-13 Through 2015-16

	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Revised Budget	2016-17 Budget
EXPENDITURES					
Instruction - Function 1000					
Salaries - teachers	\$ 77,397,718	\$ 76,041,641	\$ 76,726,888	\$ 80,478,381	\$ 82,991,581
Salaries - substitute teachers	1,250,615	1,229,420	1,265,079	1,317,396	1,303,146
Salaries - teacher aides	5,583,414	5,619,394	5,578,619	5,979,290	5,376,014
Salaries - all other	51,367	21,949	24,817	59,194	50,240
Total salaries	84,283,114	82,912,404	83,595,403	87,834,261	89,720,981
Employee benefits	29,184,196	30,331,383	32,680,968	34,704,443	35,697,653
Purchased services	2,383,700	1,878,688	2,074,222	2,389,823	2,034,719
Supplies and materials	3,202,669	3,129,167	3,568,524	5,904,000	5,135,985
Textbooks	1,044,194	989,359	2,007,922	115,000	115,000
Total supplies and materials	4,246,863	4,118,526	5,576,446	6,019,000	5,250,985
Property (instructional equipment)	2,536,210	2,906,642	3,966,070	1,588,848	2,422,055
Total Expenditures - Instruction	122,634,083	122,147,643	127,893,109	132,536,375	135,126,393
Support Services/Counseling & Child Accounting - Function 2100					
Salaries - guidance	3,911,269	3,850,016	3,864,099	3,803,199	3,816,566
Salaries - health services	284,035	286,050	320,090	340,202	343,202
Salaries - secretarial & clerical	43,399	84,760	89,077	131,644	135,035
Salaries - all other	19,832	47,102	59,942	78,608	81,632
Total salaries	4,258,535	4,267,928	4,333,208	4,353,653	4,376,435
Employee benefits	1,502,558	1,626,779	1,714,144	1,813,554	1,846,076
Purchased services	50,392	44,586	44,838	64,902	44,583
Supplies and materials	9,848	8,858	21,969	49,980	36,731
Total Expenditures - Support Services /Counseling & Child Accounting	5,821,333	5,948,151	6,114,159	6,282,089	6,303,825
Support Services/Media Services & Educational Supervision - Function 2200					
Salaries - supervisors & directors	1,882,278	1,744,906	1,978,507	1,967,167	2,197,925
Salaries - media personnel	2,345,215	2,345,362	2,276,394	2,365,241	2,393,001
Salaries - secretarial & clerical	960,701	958,091	915,672	988,208	991,527
Salaries - media aides	38,700	40,960	40,143	48,438	48,438
Salaries - All Other	2,611,263	2,933,669	3,137,961	3,812,392	3,677,736
Total salaries	7,838,157	8,022,988	8,348,677	9,181,446	9,308,627
Employee benefits	2,785,913	3,065,167	3,298,165	3,772,423	3,886,553
Purchased services	429,295	369,262	583,258	702,937	384,463
Supplies and materials (except as below)	202,311	170,355	265,550	350,678	342,940
Library books	139,663	137,582	111,360	163,349	67,642
Periodicals	18,360	17,893	17,062	21,750	21,286
Audio visual materials	18,507	9,606	18,707	26,935	26,718
Property	51,796	5,168	36,381	2,000	2,000
Total Expenditures - Support Services /Media Services & Educational Super.	\$ 11,484,002	\$ 11,798,021	\$ 12,679,160	\$ 14,221,518	\$ 14,040,229

SALT LAKE CITY SCHOOL DISTRICT

General Fund - Major Expenditures

Fiscal Year 2016-17 Budget With Comparative Information for Years 2012-13 Through 2015-16

	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Revised Budget	2016-17 Budget
Support Services/General District Administration - Function 2300					
Salaries - District administration	\$ 241,245	\$ 242,017	\$ 248,566	\$ 256,093	\$ 255,593
Salaries - secretarial & clerical	115,001	100,846	90,555	104,850	119,134
Total salaries	356,246	342,863	339,121	360,943	374,727
Employee benefits	154,067	181,007	176,808	242,349	252,836
Purchased services	161,180	171,200	143,934	242,454	242,454
Supplies and materials	51,566	59,253	61,827	72,324	72,324
Other objects	(3,639)	(5,505)	(1,157)	0	0
Total Expenditures - Support Services /General District Administration	719,420	748,818	720,533	918,070	942,341
Support Services/General School Administration - Function 2400					
Salaries - principals and assistants	4,964,783	4,879,286	4,848,742	5,139,402	5,158,540
Salaries - secretarial & clerical	1,909,458	1,955,734	1,997,805	2,255,374	2,229,797
Total salaries	6,874,241	6,835,020	6,846,547	7,394,776	7,388,337
Employee benefits	2,693,384	2,901,138	3,033,243	3,482,330	3,531,923
Purchased services	218,898	217,653	256,460	229,950	229,950
Supplies and materials	384,276	372,595	402,040	403,154	403,154
Total Expenditures - Support Services /General School Administration	10,170,799	10,326,406	10,538,290	11,510,210	11,553,364
Support Services/Central Services - Function 2500					
Salaries	2,995,132	3,027,382	3,304,934	3,434,948	3,527,628
Employee benefits	1,236,126	1,287,787	1,433,210	1,685,927	1,746,670
Purchased services	196,573	176,809	209,363	237,776	237,776
Supplies and materials	158,900	154,370	158,200	226,964	205,331
Total Expenditures - Support Services /Central Services	4,586,731	4,646,348	5,105,707	5,585,615	5,717,405
Operation & Maintenance of School Buildings - Function 2600					
Salaries	5,852,138	5,701,348	5,761,147	6,085,313	6,216,491
Employee benefits	2,642,949	2,717,272	2,838,836	3,283,419	3,469,023
Purchased services	2,634,406	2,714,529	4,171,424	2,781,660	2,781,718
Supplies and materials	6,053,904	6,559,385	6,461,675	6,654,994	6,653,924
Equipment	0	0	0	34,700	0
Total Expenditures - Operation & Maintenance of School Buildings	\$ 17,183,397	\$ 17,692,534	\$ 19,233,082	\$ 18,840,086	\$ 19,121,156

SALT LAKE CITY SCHOOL DISTRICT

General Fund - Major Expenditures*Fiscal Year 2016-17 Budget With Comparative Information for Years 2012-13 Through 2015-16*

	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Revised Budget	2016-17 Budget
Support Services/Student Transportation Services - Function 2700					
Salaries - secretarial & clerical	\$ 65,563	\$ 55,174	\$ 58,179	\$ 66,572	\$ 67,227
Salaries - supervisors	77,524	80,048	107,122	103,120	102,620
Salaries - bus drivers	1,970,376	1,900,065	2,087,638	2,183,097	2,141,602
Salaries - mechanics	233,525	237,704	242,185	251,921	249,664
Total salaries	2,346,988	2,272,991	2,495,124	2,604,710	2,561,113
Employee benefits	1,011,839	1,110,945	1,087,238	1,223,312	1,230,345
Purchased services	824,719	842,447	836,957	895,520	910,610
Supplies and materials	630,357	644,163	530,180	418,400	439,832
Equipment	645,208	1,205,984	317,043	663,780	700,000
Other objects	121,830	0	0	0	0
Total Expenditures - Support Services /Student Transportation Services	5,580,941	6,076,530	5,266,542	5,805,722	5,841,900
Child Nutrition Services - Function 3100					
Salaries	43,075	61,551	49,298	54,737	54,479
Employee benefits	21,833	32,656	22,752	26,889	27,370
Purchased services	0	3,069	0	2,500	2,500
Supplies and materials	33,395	46,506	44,014	71,348	71,348
Equipment	0	2,933	36,260	25,000	0
Total Expenditures - Child Nutrition Services	\$ 98,303	\$ 146,715	\$ 152,324	\$ 180,474	\$ 155,697
TOTAL EXPENDITURES	\$ 178,279,009	\$ 179,531,166	\$ 187,702,906	\$ 195,880,159	\$ 198,802,310

SALT LAKE CITY SCHOOL DISTRICT
Summary of Budgets - Special Revenue Funds
Fiscal Year 2016-17 Budget
Fund Expenditures by Function

	Total Special Revenue Funds	Special Programs Fund	Child Nutrition Fund	Student Activity Fund	Tax Increment Fund
Revenues:					
Property taxes	\$ 2,123,178	\$ 2,123,178	\$ 0	\$ 0	\$ 0
Tax Increment	14,756,784	0	0	0	14,756,784
Sale of food	1,339,674	0	1,339,674	0	0
Other local revenue	11,301,596	6,915,096	146,500	4,240,000	0
State of Utah	4,817,742	2,882,333	1,935,409	0	0
Federal government	12,355,430	1,745,596	10,609,834	0	0
Total Revenues	46,694,404	13,666,203	14,031,417	4,240,000	14,756,784
Expenditures:					
Instruction	11,578,181	7,338,181	0	4,240,000	0
Counseling and child accounting	65,877	65,877	0	0	0
Media services and educational supervision	3,656,053	3,656,053	0	0	0
General District administration	226,246	226,246	0	0	0
General school administration	2,264,803	2,264,803	0	0	0
Central services	44,400	44,400	0	0	0
Operation and maintenance of school buildings	332,473	332,473	0	0	0
Child nutrition services	14,019,990	0	14,019,990	0	0
Community services and building rentals	14,791,463	34,679	0	0	14,756,784
Total Expenditures:	46,979,486	13,962,712	14,019,990	4,240,000	14,756,784
Deficiency of revenues under expenditures	(285,082)	(296,509)	11,427	0	0
Other financing sources:					
Sale of capital assets	15,000	0	15,000	0	0
Net change in fund balances	(270,082)	(296,509)	26,427	0	0
Fund Balance - July 1	10,400,338	5,267,174	2,544,494	2,588,670	0
Fund Balance - June 30	\$ 10,130,256	\$ 4,970,665	\$ 2,570,921	\$ 2,588,670	\$ 0
Fund Balance					
Nonspendable:					
Inventories	\$ 656,163	\$ 0	\$ 656,163	\$ 0	0
Prepaid expenditures	87,850	84,575	0	3,275	0
Restricted:					
Child Nutrition Services	1,914,758	0	1,914,758	0	0
Committed:					
Community Recreation	248,331	248,331	0	0	0
Assigned:					
Programs reported in the special revenue funds	4,623,009	4,623,009	0	0	0
Programs reported in the schools	14,750	14,750	0	0	0
Students	2,585,395	0	0	2,585,395	0
Unassigned: *	0	0	0	0	0
Total Fund Balance	\$ 10,130,256	\$ 4,970,665	\$ 2,570,921	\$ 2,588,670	\$ 0

* The 2016-17 proposed budget shows an Unassigned Fund Balance of \$0, as required by State law. (Refer to Significant Laws Affecting This Budget, 53A-19, pages 33-35, and Budget Development and Administration Policies, page 35)

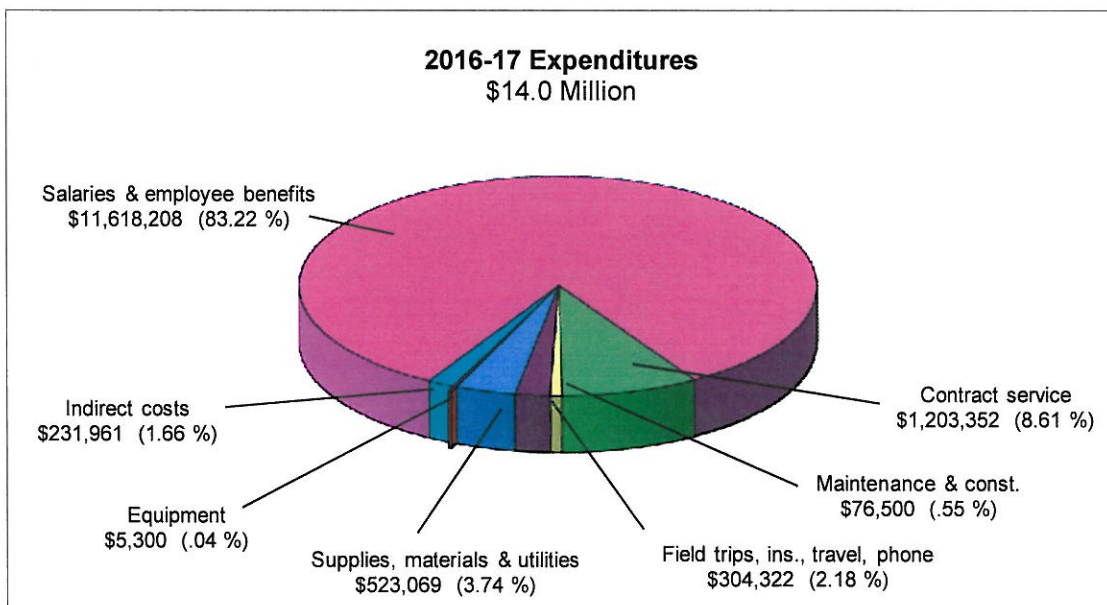
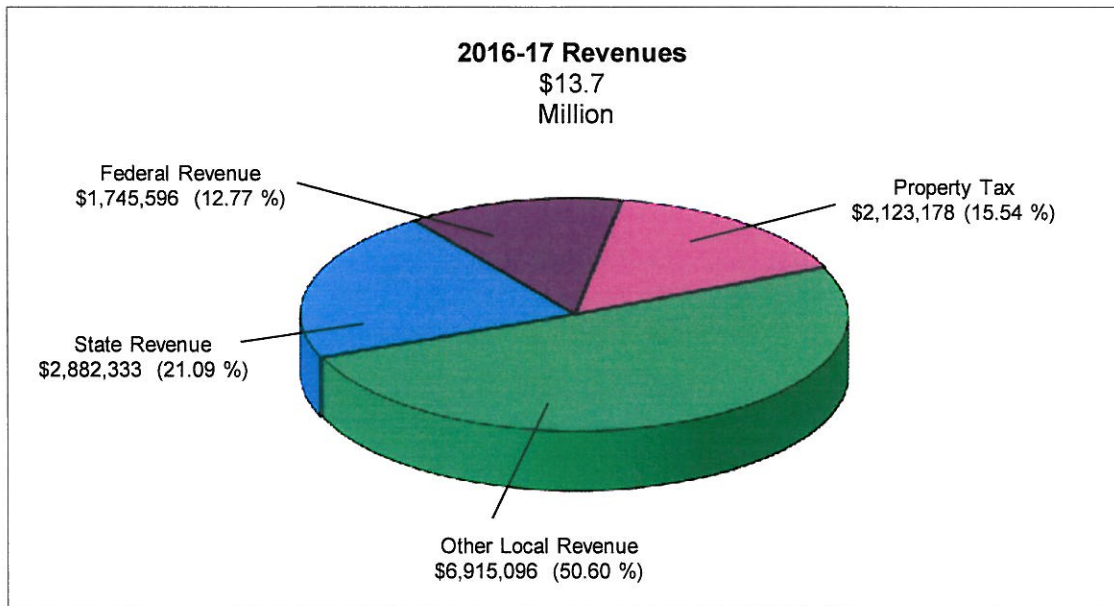
SALT LAKE CITY SCHOOL DISTRICT
Summary of Budgets - Special Revenue Funds
Fiscal Year 2016-17 Budget
Fund Expenditures by Object

	Total Special Revenue Funds	Special Programs Fund	Child Nutrition Fund	Student Activity Fund	Tax Increment Fund
Revenues:					
Property taxes	\$ 2,123,178	\$ 2,123,178	\$ 0	\$ 0	\$ 0
Tax Increment	14,756,784	0	0	0	14,756,784
Sale of food	1,339,674	0	1,339,674	0	0
Other local revenue	11,301,596	6,915,096	146,500	4,240,000	0
State of Utah	4,817,742	2,882,333	1,935,409	0	0
Federal government	12,355,430	1,745,596	10,609,834	0	0
Total Revenues	46,694,404	13,666,203	14,031,417	4,240,000	14,756,784
Expenditures:					
Salaries	12,352,715	8,693,813	3,388,152	270,750	0
Employee benefits	4,622,136	2,924,395	1,642,541	55,200	0
Contract services - prof. and educ.	1,921,081	1,203,352	563,729	154,000	0
Maintenance & repairs	76,500	76,500	0	0	0
Field trips, insurance, phone & travel	404,722	304,322	37,300	63,100	0
Cost of food sold	6,240,600	0	6,240,600	0	0
Supplies, textbooks & utilities	5,038,669	523,069	835,850	3,679,750	0
Equipment	280,500	5,300	259,000	16,200	0
Indirect costs, interest & other costs	1,285,779	231,961	1,052,818	1,000	0
Tax increment paid to other entity	14,756,784	0	0	0	14,756,784
Total Expenditures:	46,979,486	13,962,712	14,019,990	4,240,000	14,756,784
Deficiency of revenues under expenditures	(285,082)	(296,509)	11,427	0	0
Other financing sources:					
Sale of capital assets	15,000	0	15,000	0	0
Net change in fund balances	(270,082)	(296,509)	26,427	0	0
Fund Balance - July 1	10,400,338	5,267,174	2,544,494	2,588,670	0
Fund Balance - June 30	\$ 10,130,256	\$ 4,970,665	\$ 2,570,921	\$ 2,588,670	\$ 0
Fund Balance					
Nonspendable:					
Inventories	\$ 656,163	\$ 0	\$ 656,163	\$ 0	0
Prepaid expenditures	87,850	84,575	0	3,275	0
Restricted:					
Child Nutrition Services	1,914,758	0	1,914,758	0	0
Committed:					
Community Recreation	248,331	248,331	0	0	0
Assigned:					
Programs reported in the special revenue funds	4,623,009	4,623,009	0	0	0
Programs reported in the schools	14,750	14,750	0	0	0
Students	2,585,395	0	0	2,585,395	0
Unassigned: *	0	0	0	0	0
Total Fund Balance	\$ 10,130,256	\$ 4,970,665	\$ 2,570,921	\$ 2,588,670	\$ 0

* The 2016-17 proposed budget shows an Unassigned Fund Balance of \$0, as required by State law. (Refer to Significant Laws Affecting This Budget, 53A-19, pages 33- 35, and Budget Development and Administration Policies, page 35)

SALT LAKE CITY SCHOOL DISTRICT**SPECIAL PROGRAMS FUND**

This is a special revenue fund to account for the operations of the community schools, various recreation programs, and non-regular K-12 day school programs. Revenue is provided by tuitions, fees, various Federal and State grants along with property tax.



SALT LAKE CITY SCHOOL DISTRICT

Special Programs Fund Budget

For Fiscal Year 2016-17 With Comparative Information for Years 2012-13 Through 2015-16

Fund Expenditures by Function

	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Revised Budget	2016-17 Budget
Revenues					
Local sources					
Property tax	\$ 2,054,945	\$ 1,981,718	\$ 1,982,072	\$ 2,130,830	\$ 2,123,178
Tuition	1,830,549	1,869,330	1,845,325	1,509,102	1,519,150
Other local revenue	6,181,562	6,582,262	6,389,659	5,345,695	5,395,946
Total local sources	10,067,056	10,433,310	10,217,056	8,985,627	9,038,274
State sources					
Special Education - Preschool	883,227	842,104	947,037	920,348	845,400
Adult High School Completion	1,616,741	1,742,533	1,899,726	1,703,889	1,648,426
Other State revenue	1,195,706	1,327,558	665,807	277,376	388,507
Total State revenues	3,695,674	3,912,195	3,512,570	2,901,613	2,882,333
Federal sources					
21st Century/Learning Plus	742,917	546,034	486,563	740,342	565,839
Title 1	522,716	0	0	0	0
Handicapped - Preschool	153,388	192,790	200,927	157,092	157,100
Adult Education	371,677	366,430	280,030	280,030	0
Other Federal revenue	4,298,577	3,485,728	3,215,594	1,161,109	1,022,657
Total Federal revenues	6,089,275	4,590,982	4,183,114	2,338,573	1,745,596
Total Revenues	19,852,005	18,936,487	17,912,740	14,225,813	13,666,203
Expenditures					
Instruction	10,674,362	10,544,873	9,520,801	7,843,636	7,338,181
Counseling & child accounting	29,540	31,297	110,412	116,861	65,877
Media services & educational supervision	3,098,804	4,142,406	3,866,291	3,679,517	3,656,053
General District administration	469,805	393,630	306,427	239,356	226,246
General school administration	1,505,058	1,942,010	2,017,781	2,244,600	2,264,803
Central services	40,081	143,930	137,363	44,400	44,400
Operation & maintenance of school buildings	2,107,141	1,058,895	644,019	333,930	332,473
Columbus - adult trainable	1,248,839	931,160	475,648	0	0
Community services and building rentals	29,315	39,617	37,355	33,854	34,679
Capital Outlay	1,021,122	961,995	784,515	0	0
Total Expenditures	20,224,067	20,189,813	17,900,612	14,536,154	13,962,712
Net change in fund balances	(372,062)	(1,253,326)	12,128	(310,341)	(296,509)
Fund Balance - July 1	7,190,775	6,818,713	5,565,387	5,577,515	5,267,174
Fund Balance - June 30	\$ 6,818,713	\$ 5,565,387	\$ 5,577,515	\$ 5,267,174	\$ 4,970,665
Fund Balance					
Nonspendable:					
Prepaid expenditures	\$ 85,176	\$ 89,051	\$ 84,575	\$ 84,575	\$ 84,575
Restricted:					
Community Recreation	1,659,136	409,885	319,412	294,047	248,331
Assigned:					
Programs reported in the special revenue funds	5,016,901	5,038,056	5,172,333	4,872,052	4,623,009
Programs reported in the schools	57,500	28,395	1,195	16,500	14,750
Unassigned: *	0	0	0	0	0
Total Fund Balance	\$ 6,818,713	\$ 5,565,387	\$ 5,577,515	\$ 5,267,174	\$ 4,970,665

* The 2016-17 proposed budget shows an Unassigned Fund Balance of \$0, as required by State law. (Refer to Significant Laws Affecting This Budget, 53A-19, pages 33-35, and Budget Development and Administration Policies, page 35)

SALT LAKE CITY SCHOOL DISTRICT
Special Programs Fund Budget Projected
For Fiscal Year 2016-17 Through 2019-20
Fund Expenditures by Function

	2016-17 Budget	2017-18 Projected	2018-19 Projected	2019-20 Projected	Projected Growth Rate
Revenues:					
Property taxes	\$ 2,123,178	\$ 2,144,410	\$ 2,165,854	\$ 2,187,512	1.00%
Other local revenue	6,915,096	6,949,671	6,984,420	7,019,342	0.50%
State of Utah	2,882,333	2,925,568	2,969,452	3,013,993	1.50%
Federal government	1,745,596	1,745,596	1,745,596	1,745,596	0.00%
Total Revenues	13,666,203	13,765,245	13,865,321	13,966,444	0.73%
Expenditures:					
Instruction	7,338,181	7,411,900	7,486,379	7,561,625	1.00%
Counseling and child accounting	65,877	66,536	67,201	67,873	1.00%
Media services and educational supervision	3,656,053	3,692,614	3,729,540	3,766,835	1.00%
General District administration	226,246	228,508	230,794	233,101	1.00%
General School administration	2,264,803	2,287,451	2,310,326	2,333,429	1.00%
Central Services	44,400	44,844	45,292	45,745	1.00%
Operation and maintenance of school buildings	332,473	335,653	339,015	342,566	1.00%
Community Services and building rentals	34,679	35,026	35,376	35,730	1.00%
Total Expenditures	13,962,712	14,102,531	14,243,922	14,386,905	1.00%
Deficiency of revenues under expenditures	(296,509)	(337,286)	(378,601)	(420,461)	
Fund Balance - July 1	5,267,174	4,970,665	4,633,379	4,254,778	
Fund Balance - June 30	\$ 4,970,665	\$ 4,633,379	\$ 4,254,778	\$ 3,834,317	
Fund Balance					
Non-spendable:					
Prepaid expenditures	\$ 84,575	\$ 84,575	\$ 84,575	\$ 84,575	
Restricted:					
Community Recreation	248,331	0	0	0	
Assigned:					
Programs reported in the special revenue funds	4,623,009	4,623,009	4,623,009	4,623,009	
Programs reported in the schools	14,750	14,750	14,750	14,750	
Unassigned:	0	(88,955)	(467,556)	(888,017)	
Total Fund Balance	\$ 4,970,665	\$ 4,633,379	\$ 4,254,778	\$ 3,834,317	

The column under the heading "Projected Growth Rate" are the revenue and expense growth rates used in making the projections. Property tax growth rate is projected using our most recent past experience, adjusted for Board of Education planned property tax rate adjustments as well as business and residential new construction projections. State revenue projections are based upon increasing revenue receipt trends since the recession. The current state political climate is to responsibly increase education funding. Federal revenue projections are based upon history tempered for federal deficits. 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 projected program growth. State law and Board of Education policy prohibit adopting a deficit budget, considering non-lapsing fund balances. This model demonstrates the difficulty of attracting and retaining highly qualified teachers to provide world class educational services given the State's historically conservative funding model. Long term, the District may be forced to implement a combination of reduced services and increased property taxes, if state funding does not keep pace with inflationary pressures.

SALT LAKE CITY SCHOOL DISTRICT

Special Programs Fund Budget*For Fiscal Year 2016-17 With Comparative Information for Years 2012-13 Through 2015-16***Fund Expenditures by Object**

	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Revised Budget	2016-17 Budget
Revenues					
Local sources					
Property tax	\$ 2,054,945	\$ 1,981,718	\$ 1,982,072	\$ 2,130,830	\$ 2,123,178
Tuition	1,830,549	1,869,330	1,845,325	1,509,102	1,519,150
Other local revenue	6,181,562	6,582,262	6,389,659	5,345,695	5,395,946
Total local sources	10,067,056	10,433,310	10,217,056	8,985,627	9,038,274
State sources					
Special Education - Preschool	883,227	842,104	947,037	920,348	845,400
Adult High School Completion	1,616,741	1,742,533	1,899,726	1,703,889	1,648,426
Other State revenue	1,195,706	1,327,558	665,807	277,376	388,507
Total State Revenues	3,695,674	3,912,195	3,512,570	2,901,613	2,882,333
Federal sources					
21st Century/Learning Plus	742,917	546,034	486,563	740,342	565,839
Title 1	522,716	0	0	0	0
Handicapped - Preschool	153,388	192,790	200,927	157,092	157,100
Adult Education	371,677	366,430	280,030	280,030	0
Other Federal revenue	4,298,577	3,485,728	3,215,594	1,161,109	1,022,657
Total Federal Revenues	6,089,275	4,590,982	4,183,114	2,338,573	1,745,596
Total Revenues	19,852,005	18,936,487	17,912,740	14,225,813	13,666,203
Expenditures					
Salaries	10,946,545	11,611,222	10,402,995	8,994,870	8,693,813
Employee benefits	2,994,976	3,443,373	3,114,554	2,948,477	2,924,395
Contract services - prof. and educ.	1,275,834	1,133,371	1,298,123	1,308,952	1,203,352
Maintenance & repairs	2,673,573	1,578,178	1,161,647	79,500	76,500
Field trips, insurance, phone & travel	308,353	365,273	339,492	328,190	304,322
Supplies, textbooks & utilities	1,423,525	1,473,787	1,166,549	587,959	523,069
Equipment	131,456	190,979	102,469	43,015	5,300
Indirect costs	469,805	393,630	314,783	245,191	231,961
Total Expenditures	20,224,067	20,189,813	17,900,612	14,536,154	13,962,712
Net change in fund balances	(372,062)	(1,253,326)	12,128	(310,341)	(296,509)
Fund Balance - July 1	7,190,775	6,818,713	5,565,387	5,577,515	5,267,174
Fund Balance - June 30	\$ 6,818,713	\$ 5,565,387	\$ 5,577,515	\$ 5,267,174	\$ 4,970,665
Fund Balance					
Nonspendable:					
Prepaid expenditures	\$ 85,176	\$ 89,051	\$ 84,575	\$ 84,575	\$ 84,575
Restricted:					
Community Recreation	1,659,136	409,885	319,412	294,047	248,331
Assigned:					
Programs reported in the special revenue funds	5,016,901	5,038,056	5,172,333	4,872,052	4,623,009
Programs reported in the schools	57,500	28,395	1,195	16,500	14,750
Unassigned: *	0	0	0	0	0
Total Fund Balance	\$ 6,818,713	\$ 5,565,387	\$ 5,577,515	\$ 5,267,174	\$ 4,970,665

* The 2015-16 proposed budget shows an Unassigned Fund Balance of \$0, as required by State law. (Refer to Significant Laws Affecting This Budget, 53A-19, pages 33-35, and Budget Development and Administration Policies, page 35)

SALT LAKE CITY SCHOOL DISTRICT
Special Programs Fund Budget Projected
For Fiscal Year 2016-17 Through 2019-20
Fund Expenditures by Object

	2016-17 Budget	2017-18 Projected	2018-19 Projected	2018-19 Projected	Projected Growth Rate
Revenues:					
Property taxes	\$ 2,123,178	\$ 2,144,410	\$ 2,165,854	\$ 2,187,513	1.00%
Other local revenue	6,915,096	6,949,671	6,984,419	7,019,341	0.50%
State of Utah	2,882,333	2,925,568	2,969,452	3,013,994	1.50%
Federal government	1,745,596	1,745,596	1,745,596	1,745,596	0.00%
Total Revenues	13,666,203	13,765,245	13,865,321	13,966,444	0.73%
Expenditures:					
Salaries	8,693,813	8,780,751	8,868,559	8,957,245	1.00%
Employee benefits	2,924,395	2,968,261	3,012,785	3,057,977	1.50%
Contract services - professional and educational	1,203,352	1,209,369	1,215,416	1,221,493	0.50%
Maintenance & construction	76,500	76,883	77,267	77,653	0.50%
Field trips, insurance, phone & travel	304,322	304,322	304,322	304,322	0.00%
Supplies, materials & utilities	523,069	525,684	528,312	530,954	0.50%
Equipment	5,300	5,300	5,300	5,300	0.00%
Indirect and other costs	231,961	231,961	231,961	231,961	0.00%
Total Expenditures	13,962,712	14,102,531	14,243,922	14,386,905	1.00%
Deficiency of revenues under expenditures	(296,509)	(337,286)	(378,601)	(420,461)	
Fund Balance - July 1	5,267,174	4,970,665	4,633,379	4,254,778	
Fund Balance - June 30	\$ 4,970,665	\$ 4,633,379	\$ 4,254,778	\$ 3,834,317	
Fund Balance					
Nonspendable:					
Prepaid expenditures	\$ 84,575	\$ 84,575	\$ 84,575	\$ 84,575	
Restricted:					
Community Recreation	248,331	0	0	0	
Assigned:					
Programs reported in the special revenue funds	4,623,009	4,623,009	4,623,009	4,623,009	
Programs reported in the schools	14,750	14,750	14,750	14,750	
Unassigned:	0	(88,955)	(467,556)	(888,017)	
Total Fund Balance	\$ 4,970,665	\$ 4,633,379	\$ 4,254,778	\$ 3,834,317	

The column under the heading "Projected Growth Rate" are the revenue and expense growth rates used in making the projections. Property tax growth rate is projected using our most recent past experience, adjusted for Board of Education planned property tax rate adjustments as well as business and residential new construction projections. State revenue projections are based upon increasing revenue receipt trends since the recession. The current state political climate is to responsibly increase education funding. Federal revenue projections are based upon history tempered for federal deficits. 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 projected program growth. State law and Board of Education policy prohibit adopting a deficit budget, considering non-lapsing fund balances. This model demonstrates the difficulty of attracting and retaining highly qualified teachers to provide world class educational services given the State's historically conservative funding model. Long term, the District may be forced to implement a combination of reduced services and increased property taxes, if state funding does not keep pace with inflationary pressures.

SALT LAKE CITY SCHOOL DISTRICT

Child Nutrition Fund Budget

For Fiscal Year 2016-17 With Comparative Information for Years 2012-13 Through 2015-16

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.

	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Revised Budget	2016-17 Budget
Revenues:					
Sale of food	\$ 1,260,986	\$ 1,190,479	\$ 1,247,160	\$ 1,357,953	\$ 1,339,674
Other local revenue	162,832	131,815	135,909	146,500	146,500
State of Utah	1,689,313	1,626,295	1,726,002	1,821,621	1,935,409
Federal government	9,717,992	9,628,996	9,674,516	10,057,938	10,609,834
Total Revenues	<u>12,831,123</u>	<u>12,577,585</u>	<u>12,783,587</u>	<u>13,384,012</u>	<u>14,031,417</u>
Expenditures:					
Salaries	3,416,144	3,307,514	3,161,553	3,263,052	3,388,152
Employee benefits	1,280,387	1,383,307	1,376,053	1,569,252	1,642,541
Cost of food sold	6,294,528	5,922,885	5,792,693	5,909,508	6,240,600
Supplies and materials	707,564	597,470	642,742	852,400	835,850
Contracted services	421,364	518,208	533,433	557,229	563,729
Indirect costs, interest & other costs	591,611	566,478	742,329	1,019,207	1,052,818
Equipment & equipment maintenance	298,196	264,727	208,022	301,000	259,000
Other expenses	21,942	19,940	15,822	37,179	37,300
Total Expenditures	<u>13,031,736</u>	<u>12,580,529</u>	<u>12,472,647</u>	<u>13,508,827</u>	<u>14,019,990</u>
Excess (deficiency) of revenues over (under) expenditures	(200,613)	(2,944)	310,940	(124,815)	11,427
Other financing sources:					
Sale of capital assets	5,287	4,875	9,204	25,000	15,000
Net change in fund balances	(195,326)	1,931	320,144	(99,815)	26,427
Fund Balance - July 1	<u>2,517,560</u>	<u>2,322,234</u>	<u>2,324,165</u>	<u>2,644,309</u>	<u>2,544,494</u>
Fund Balance - June 30	<u>\$ 2,322,234</u>	<u>\$ 2,324,165</u>	<u>\$ 2,644,309</u>	<u>\$ 2,544,494</u>	<u>\$ 2,570,921</u>
Fund Balance					
Nonspendable:					
Inventories	\$ 486,826	\$ 691,311	\$ 656,163	\$ 656,163	\$ 656,163
Prepaid expenditures	9,399	0	0	0	0
Restricted:					
Child nutrition services	<u>1,826,009</u>	<u>1,632,854</u>	<u>1,988,146</u>	<u>1,888,331</u>	<u>1,914,758</u>
Total Fund Balance	<u>\$ 2,322,234</u>	<u>\$ 2,324,165</u>	<u>\$ 2,644,309</u>	<u>\$ 2,544,494</u>	<u>\$ 2,570,921</u>

SALT LAKE CITY SCHOOL DISTRICT
Child Nutrition Fund Budget Projected
For Fiscal Year 2016-17 Through 2019-20
Fund Expenditures by Object

	2016-17 Budget	2017-18 Projected	2018-19 Projected	2019-20 Projected	Projected Growth Rate
Revenues:					
Sale of Food	\$ 1,339,674	\$ 1,339,674	\$ 1,339,674	\$ 1,339,674	0.00%
Other local revenue	146,500	146,500	146,500	146,500	0.00%
State of Utah	1,935,409	1,964,440	1,993,907	2,023,815	1.50%
Federal government	10,609,834	10,822,031	11,038,471	11,259,241	2.00%
Total Revenues	14,031,417	14,272,645	14,518,552	14,769,230	1.72%
Expenditures:					
Salaries	3,388,152	3,422,034	3,456,254	3,490,816	1.00%
Employee benefits	1,642,541	1,667,179	1,692,187	1,717,570	1.50%
Cost of food sold	6,240,600	6,427,818	6,620,653	6,819,272	3.00%
Supplies and materials	835,850	840,029	844,229	848,451	0.50%
Contracted services	563,729	566,548	569,380	572,227	0.50%
Indirect costs, interest & other costs	1,052,818	1,052,818	1,052,818	1,052,818	0.00%
Equipment & equipment maintenance	259,000	259,000	259,000	259,000	0.00%
Other expenses	37,300	37,300	37,300	37,300	0.00%
Total Expenditures	14,019,990	14,272,726	14,531,821	14,797,454	1.82%
Deficiency of revenues under expenditures	11,427	(81)	(13,269)	(28,224)	
Other financing sources:					
Sale of capital assets	15,000	15,000	15,000	15,000	
Net Change in fund balance	26,427	14,919	1,731	(13,224)	
Fund Balance - July 1	2,544,494	2,570,921	2,585,840	2,587,571	
Fund Balance - June 30	\$ 2,570,921	\$ 2,585,840	\$ 2,587,571	\$ 2,574,347	
Fund Balance					
Non-spendable:					
Inventories	\$ 656,163	\$ 656,163	\$ 656,163	\$ 656,163	
Prepaid expenditures	0	0	0	0	
Restricted:					
Child nutrition services	1,914,758	1,929,677	1,931,408	1,918,184	
Total Fund Balance	\$ 2,570,921	\$ 2,585,840	\$ 2,587,571	\$ 2,574,347	

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 two community eligible schools and is not anticipating any additional schools being eligible. Expenditure projections are based on estimates of salary and benefit cost increases. Although fuel and delivery costs have decreased, there has not been a corresponding decrease in food costs. 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

Student Activity Fund Budget*For Fiscal Year 2016-17 With Comparative Information for Years 2012-13 Through 2015-16***Fund Expenditures by Object**

The Student Activity Fund accounts for resources that are in the custody of the District but are the property of its student bodies. It accounts for activities such as sports, dances, plays, clubs, etc.

	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Revised Budget	2016-17 Budget
Revenues:					
Other local revenue	\$ 3,603,435	\$ 3,448,433	\$ 3,456,344	\$ 4,240,000	\$ 4,240,000
Total Revenues	<u>3,603,435</u>	<u>3,448,433</u>	<u>3,456,344</u>	<u>4,240,000</u>	<u>4,240,000</u>
Expenditures:					
Salaries	210,853	232,914	258,512	271,450	270,750
Employee benefits	39,498	41,975	43,815	55,042	55,200
Field trips, insurance, phone & travel	81,715	57,644	57,648	63,100	63,100
Supplies and materials	2,785,850	2,846,093	2,720,933	3,679,208	3,679,750
Contracted services	138,721	192,958	152,859	154,000	154,000
Memberships & dues	759	204	0	1,000	1,000
Equipment	34,248	80,686	66,478	16,200	16,200
Total Expenditures	<u>3,291,644</u>	<u>3,452,474</u>	<u>3,300,245</u>	<u>4,240,000</u>	<u>4,240,000</u>
Net change in fund balances	311,791	(4,041)	156,099	0	0
Fund Balance - July 1	<u>2,124,821</u>	<u>2,436,612</u>	<u>2,432,571</u>	<u>2,588,670</u>	<u>2,588,670</u>
Fund Balance - June 30	<u>\$ 2,436,612</u>	<u>\$ 2,432,571</u>	<u>\$ 2,588,670</u>	<u>\$ 2,588,670</u>	<u>\$ 2,588,670</u>
Fund Balance					
Nonspendable:					
Prepaid expenditures	0	0	3,275	3,275	3,275
Assigned:					
Students	<u>2,436,612</u>	<u>2,432,571</u>	<u>2,585,395</u>	<u>2,585,395</u>	<u>2,585,395</u>
Total Fund Balances	<u>\$ 2,436,612</u>	<u>\$ 2,432,571</u>	<u>\$ 2,588,670</u>	<u>\$ 2,588,670</u>	<u>\$ 2,588,670</u>

SALT LAKE CITY SCHOOL DISTRICT
Student Activity Fund Budget Projected
For Fiscal Year 2016-17 Through 2019-20
Fund Expenditures by Object

	2016-17 Budget	2017-18 Projected	2018-19 Projected	2019-20 Projected	Projected Growth Rate
Revenues:					
Other local revenue	\$ 4,240,000	\$ 4,240,000	\$ 4,240,000	\$ 4,240,000	0.00%
Total Revenues	<u>4,240,000</u>	<u>4,240,000</u>	<u>4,240,000</u>	<u>4,240,000</u>	<u>0.00%</u>
Expenditures:					
Salaries	270,750	273,458	276,192	278,954	1.00%
Employee benefits	55,200	56,028	56,868	57,721	1.50%
Field trips, insurance, phone & travel	63,100	63,416	63,733	64,051	0.50%
Supplies and materials	3,679,750	3,698,149	3,716,639	3,735,223	0.50%
Contracted services	154,000	154,770	155,544	154,000	0.50%
Memberships & dues	1,000	1,000	1,000	1,000	0.00%
Equipment & equipment maintenance	16,200	16,200	16,200	16,200	0.00%
Total Expenditures	<u>4,240,000</u>	<u>4,263,020</u>	<u>4,286,176</u>	<u>4,307,149</u>	<u>0.53%</u>
Net Change in fund balance	0	(23,020)	(46,176)	(67,149)	
Fund Balance - July 1	<u>2,588,670</u>	<u>2,588,670</u>	<u>2,565,650</u>	<u>2,519,474</u>	
Fund Balance - June 30	<u>\$ 2,588,670</u>	<u>\$ 2,565,650</u>	<u>\$ 2,519,474</u>	<u>\$ 2,452,324</u>	
Fund Balance					
Non-spendable:					
Prepaid expenditures	\$ 3,275	\$ 3,275	\$ 3,275	\$ 3,275	
Assigned:					
Students	<u>2,585,395</u>	<u>2,562,375</u>	<u>2,516,199</u>	<u>2,449,049</u>	
Total Fund Balance	<u>\$ 2,588,670</u>	<u>\$ 2,565,650</u>	<u>\$ 2,519,474</u>	<u>\$ 2,452,324</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. State law and Board of Education policy prohibit adopting a deficit budget, considering non-lapsing fund balances. 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

Tax Increment Fund Budget

For Fiscal Year 2016-17 With Comparative Information for Years 2012-13 Through 2015-16

Fund Expenditures by Object

The Tax Increment Fund reports an incremental amount of revenue as generated by the District's tax levy. Per contractual agreement, these funds are remitted directly to the Salt Lake City Redevelopment Agency and are not available to fund District activities. All revenues are offset by a corresponding expenditure of tax increment paid to other entity. Starting with the 2014-15 year, the Office of the Utah State Auditor required these revenues and expenditures to be reported by the entity that authorizes the tax levy.

	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Revised Budget	2016-17 Budget
Revenues:					
Tax Increment	\$ 0	\$ 0	\$ 13,487,433	\$ 14,756,784	\$ 14,756,784
Total Revenues	<u>0</u>	<u>0</u>	<u>13,487,433</u>	<u>14,756,784</u>	<u>14,756,784</u>
Expenditures:					
Tax increment paid to other entity			13,487,433	14,756,784	14,756,784
Total Expenditures	<u>0</u>	<u>0</u>	<u>13,487,433</u>	<u>14,756,784</u>	<u>14,756,784</u>
Excess (deficiency) of revenues over (under) expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</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 tax increment revenues and expenditures is required by the Office of the Utah State Auditor starting with the 2014-15 fiscal year.

SALT LAKE CITY SCHOOL DISTRICT
Tax Increment Fund Budget Projected
For Fiscal Year 2016-17 Through 2019-20
Fund Expenditures by Object

	2016-17 Budget	2017-18 Projected	2018-19 Projected	2019-20 Projected	Projected Growth Rate
Revenues:					
Tax Increment	\$ 14,756,784	\$ 14,756,784	\$ 14,756,784	\$ 14,756,784	0.00%
Total Revenues	<u>14,756,784</u>	<u>14,756,784</u>	<u>14,756,784</u>	<u>14,756,784</u>	0.00%
Expenditures:					
Tax Increment paid to other entity	<u>14,756,784</u>	<u>14,756,784</u>	<u>14,756,784</u>	<u>14,756,784</u>	0.00%
Total Expenditures	<u>14,756,784</u>	<u>14,756,784</u>	<u>14,756,784</u>	<u>14,756,784</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. Tax increment revenues are property tax increases from new construction on development projects that are granted exemption from increased taxation by various government agencies for economic development purposes. State law requires any increases under such agreements to be remitted to the development agency. Revenue assumptions are conservative based on current economic projections and forecasts.



SALT LAKE CITY
SCHOOL DISTRICT
Your Best Choice

SALT LAKE CITY SCHOOL DISTRICT

Summary of Budgets - Capital Projects & Debt Service Funds*Fiscal Year 2016-17 Budget*

	Capital Projects & Debt Service Funds	Capital Projects Fund	Debt Service Fund
Revenues:			
Property tax	\$ 28,567,954	\$ 20,213,650	\$ 8,354,304
Interest on investments	256,275	206,275	50,000
Other local revenue	161,332	161,332	0
Total Revenues	28,985,561	20,581,257	8,404,304
Expenditures:			
Salaries	2,489,954	2,489,954	0
Employee benefits	1,288,834	1,288,834	0
Contracted services	14,142,829	14,142,829	0
Supplies and materials	2,061,189	2,061,189	0
Travel and conferences	21,125	21,125	0
Equipment & Property acquisition	553,200	553,200	0
Redemption of bond principal	6,855,000	0	6,855,000
Interest on bonds	2,153,744	74,219	2,079,525
Paying agent fees	7,200	5,200	2,000
Total Expenditures	29,573,075	20,636,550	8,936,525
Deficiency of revenues under expenditures	(587,514)	(55,293)	(532,221)
Other Financing Sources (Uses):			
Sale of real property	73,000	73,000	0
Net change in fund balances	(514,514)	17,707	(532,221)
Fund Balance - July 1	27,465,501	25,738,895	1,726,606
Fund Balance - June 30	\$ 26,950,987	\$ 25,756,602	\$ 1,194,385
Fund Balance			
Nonspendable:			
Prepaid expenditures	\$ 49,718	\$ 49,718	\$ 0
Restricted:			
Bond payments	4,485,105	4,485,105	0
Capital projects	21,221,779	21,221,779	0
Debt Service	1,194,385	0	1,194,385
Unassigned: *	0	0	0
Total Fund Balance	\$ 26,950,987	\$ 25,756,602	\$ 1,194,385

* The 2016-17 proposed budget shows an Unassigned Fund Balance of \$0, as required by State law. (Refer to Significant Laws Affecting This Budget, 53A-19, 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 necessary on-going, day to day improvements to properly maintain District buildings as educational facilities. Also included are expenditures for major improvement, renovation and replacement projects.

Following the Capital Projects Fund budget is a Project Budget Report that lists, by school/facility, the projects scheduled for the 2016-17 fiscal year. These are smaller projects. All projects and amounts reflected in the 2016-17 budget year are scheduled for completion during the 2016-17 fiscal year with the exception of the Lincoln Elementary rebuild, which is scheduled for completion in the 2017-18 school year. Also included is a schedule showing the annual amounts necessary to fund what is referred to as the five-year capital plan at each school.

Effect on Operations

The District undertook a District wide capital program to complete major remodels or replace most schools at the turn of the century. Because of this massive undertaking, the District's schools as a whole are some of the most up-to-date in the state. Most District 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 will show HVAC, roof, carpeting, parking lot and playground repairs and replacements; fire sprinkling and monoxide upgrades; and sports and classroom configuration changes.

These upgrades, with a few exceptions such as the West High HVAC equipment and control upgrade, generally keep the building in good operating condition and improve the instructional environment, but do not provide significant operating and energy saving efficiencies. The Lincoln Elementary rebuild is scheduled for completion for the 2017-18 school year. This rebuild will add square footage requiring additional custodial staff. The increase in facility staffing costs for the larger building 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. The recent synthetic football field upgrades will save water and mowing costs, but eventual replacement costs and field maintenance expenses will offset these savings. Planned baseball and softball field and facility upgrades will assure Title IX compliance and increase the quality and safety of the sports, but have little or no ongoing operating budget impact as field size will remain the same.

SALT LAKE CITY SCHOOL DISTRICT

Capital Projects Fund Budget

For Fiscal Year 2016-17 With Comparative Information for Years 2012-13 Through 2015-16

	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Revised Budget	2016-17 Budget
Revenues:					
Property tax	\$ 17,109,463	\$ 18,202,746	\$ 20,524,247	\$ 19,403,204	\$ 20,213,650
Interest on investments	157,427	143,529	186,647	206,275	206,275
Other local revenue	257,415	387,865	639,895	327,809	161,332
State of Utah	23,013	0	0	0	0
Total Revenues	<u>17,547,318</u>	<u>18,734,140</u>	<u>21,350,789</u>	<u>19,937,288</u>	<u>20,581,257</u>
Expenditures:					
Salaries	2,222,358	2,245,737	2,152,277	2,391,732	2,489,954
Employee benefits	892,049	956,859	995,515	1,217,456	1,288,834
Contracted service	11,381,425	7,692,855	9,968,482	27,588,244	14,142,829
Supplies and materials	153,149	54,239	23,901	1,950,613	2,061,189
Travel and conference	16,108	6,432	18,569	21,175	21,125
Equipment	247,399	1,365,985	184,613	732,207	553,200
Property acquisition	0	2,620	0	0	0
Bond interest	49,088	76,248	74,064	74,219	74,219
Bond paying agent fees	4,200	4,700	4,950	5,200	5,200
Total Expenditures	<u>14,965,776</u>	<u>12,405,675</u>	<u>13,422,371</u>	<u>33,980,846</u>	<u>20,636,550</u>
Deficiency of revenues under expenditures	<u>2,581,542</u>	<u>6,328,465</u>	<u>7,928,418</u>	<u>(14,043,558)</u>	<u>(55,293)</u>
Other Financing Source:					
Sale of real property & Other	<u>72,826</u>	<u>71,571</u>	<u>72,690</u>	<u>72,690</u>	<u>73,000</u>
Net change in fund balances	2,654,368	6,400,036	8,001,108	(13,970,868)	17,707
Fund balance - July 1	<u>22,654,251</u>	<u>25,308,619</u>	<u>31,708,655</u>	<u>39,709,763</u>	<u>25,738,895</u>
Fund balance - June 30	<u>\$ 25,308,619</u>	<u>\$ 31,708,655</u>	<u>\$ 39,709,763</u>	<u>\$ 25,738,895</u>	<u>\$ 25,756,602</u>
Fund Balance					
Nonspendable:					
Prepaid expenditures	\$ 27,876	\$ 24,386	\$ 49,718	\$ 49,718	\$ 49,718
Restricted:					
Bond Payments	1,498,363	2,241,458	2,984,423	3,734,764	4,485,105
Capital projects	23,782,380	29,442,811	36,675,622	21,954,413	21,221,779
Unassigned: *	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Fund Balance	<u>\$ 25,308,619</u>	<u>\$ 31,708,655</u>	<u>\$ 39,709,763</u>	<u>\$ 25,738,895</u>	<u>\$ 25,756,602</u>

* The 2016-17 proposed budget shows an Unassigned Fund Balance of \$0, as required by State law. (Refer to Significant Laws Affecting This Budget, 53A-19, page 33-35, and Budget Development and Administration Policies, page 35)

SALT LAKE CITY SCHOOL DISTRICT
Capital Projects Fund Projected
For Fiscal Year 2016-17 Through 2020-21
Fund Expenditures by Object

	2016-17 Budget	2017-18 Projected	2018-19 Projected	2019-20 Projected	2020-21 Projected
Revenues:					
Property tax	\$ 20,213,650	\$ 20,213,650	\$ 20,213,650	\$ 20,213,650	\$ 20,213,650
Interest on investments	206,275	206,275	206,275	206,275	206,275
Other Local Revenue	161,332	161,332	161,332	161,332	161,332
Total Revenues	20,581,257	20,581,257	20,581,257	20,581,257	20,581,257
Expenditures and Encumbrances:					
Salaries	2,489,954	2,591,245	2,654,433	2,713,085	2,760,679
Employee benefits	1,288,834	1,343,720	1,386,618	1,429,078	1,456,175
Contracted service - ongoing	9,603,336	9,713,362	9,536,839	6,623,032	3,236,635
Contracted service - construction	4,539,493	299,582	17,974,393	16,726,026	299,582
Construction materials	2,061,189	2,075,525	2,075,525	2,075,525	2,075,525
Travel and conferences	21,125	21,125	21,125	21,125	21,125
Equipment	553,200	553,200	553,200	553,200	553,200
Interest on bonds	74,219	74,219	74,219	74,219	74,219
Paying agent fees	5,200	5,200	5,200	5,200	5,200
Total Expenditures	20,636,550	16,677,178	34,281,552	30,220,490	10,482,340
Excess revenue over (under) expenditures & encumbrances	\$ (55,293)	\$ 3,904,079	\$ (13,700,295)	\$ (9,639,233)	\$ 10,098,917
Other Financing Sources (Uses)					
Sale of real property	73,000	73,000	73,000	73,000	73,000
Net change in fund balances	17,707	3,977,079	(13,627,295)	(9,566,233)	10,171,917
Fund Balance - July 1	25,738,895	25,756,602	29,733,681	16,106,386	6,540,153
Fund Balance - June 30	\$ 25,756,602	\$ 29,733,681	\$ 16,106,386	\$ 6,540,153	\$ 16,712,070
Fund Balance					
Nonspendable:					
Prepaid expenditures	\$ 49,718	\$ 49,718	\$ 49,718	\$ 49,718	\$ 49,718
Restricted:					
Bond payments	4,485,105	5,235,446	5,985,787	6,736,128	7,486,469
Capital projects	21,221,779	24,448,517	10,070,881	(245,693)	9,175,883
Unassigned:	0	0	0	0	0
Total Fund Balance	\$ 25,756,602	\$ 29,733,681	\$ 16,106,386	\$ 6,540,153	\$ 16,712,070

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.

The Capital Outlay Fund and Capital Reserve Fund are projected as a combined fund because the resources of the funds are interchangeable. The only reason for maintaining the Capital Reserve Fund is because it is a legal device for accumulating resources in one year to be used for projects in future years. The combined resources of both funds will be used to meet the capital asset needs of the District.

SALT LAKE CITY SCHOOL DISTRICT
Capital Projects Fund - Project Budget Report
 Fiscal Year 2016-17

Year Built	Location	Project Description	Total Budget
2002	Backman Elementary		
		Replace cooling tower media	\$ 9,000
		Jacsc FX- 70 DDC control systems	5,000
		Provide and install new override panel	4,100
		Replace phone system	30,000
		Repair leaking windows	14,320
		Floor covering replacement - phase three	15,500
		Replace TV broadcast system with IP TV	7,000
		Total Backman Elementary	84,920
2004	Beacon Heights Elementary		
		Replace cooling tower media	9,000
		Jacsc FX- 70 DDC control systems	5,000
		Replace IDEC cell-deck pads	5,500
		Add C/O detectors to fire alarm panel	11,080
		Replace playground equipment and ground cover in K play area	72,000
		Replace phone system	30,000
		Total Beacon Heights Elementary	132,580
1980	Bennion Elementary		
		Replace sprinkler system including new start and stop waste and new RP2/backflow	97,000
		Replace TV broadcast system with IP TV	7,000
		Replace phone system	30,000
		HA5 sealcoat all asphalt and restripe 60,059 sq. ft.	21,000
		Total Bennion Elementary	155,000
2005	Bonneville Elementary		
		Crack seal and sealcoat upper and lower playgrounds and parking lot 60,500 sq. ft.	18,000
		Jacsc FX- 70 DDC control systems	5,000
		Replace IDEC cell-deck pads	5,500
		Exterior and recessed can lighting upgrade to LED	18,000
		Total Bonneville Elementary	46,500
2004	Dilworth Elementary		
		Install new condenser for admin cooling - engineer to design	29,900
		Restripe all asphalt	6,000
		Jacsc FX- 70 DDC control systems	5,000
		Replace cooling tower pads	9,000
		Restripe all asphalt	6,000
		Add C/O detectors to fire alarm panel	11,080
		Replace EPDM tiles in Kindergarten play area	28,000
		Replace phone system	30,000
		Replace TV broadcast system with IP TV	7,000
		Total Dilworth Elementary	131,980
1964	Edison Elementary		
		Replace concrete ramp from cafeteria to the parking lot	8,000
		Total Edison Elementary	8,000
1978	Emerson Elementary		
		Total Emerson Elementary	0

Year Built	Location	Project Description	Total Budget
1978	Ensign Elementary		
		Exterior wall pack retrofit and lighting controls	\$ 11,400
		Replace cooling tower media	9,000
		Room 163 install a shower in the restroom	10,000
		Total Ensign Elementary	30,400
2002	Escalante Elementary		
		Exterior wall pack retrofit and lighting controls	12,800
		Jacsc FX- 70 DDC control systems	5,000
		Replace phone system	30,000
		Replace roof	250,000
		Total Escalante Elementary	297,800
2000	Franklin Elementary		
		Exterior wall pack retrofit and lighting controls	11,400
		Jacsc FX- 70 DDC control systems	5,000
		Paint outside metal - Standing seam roof	27,000
		HA5 sealcoat and restripe all asphalt 117,928 sq. ft.	32,300
		Replace TV broadcast system with IP TV	7,000
		Total Franklin Elementary	82,700
1986	Hawthorne Elementary		
		Exterior wall pack retrofit and lighting controls	9,800
		Replace cooling tower media	9,000
		Replace TV broadcast system with IP TV	7,000
		Total Hawthorne Elementary	25,800
2006	Highland Park Elementary		
		Jacsc FX- 70 DDC control systems	5,000
		Upgrade IDEC filter media	20,000
		Add C/O detectors to fire alarm panel	11,080
		Replace TV broadcast system with IP TV	7,000
		Total Highland Park Elementary	43,080
2005	Indian Hills Elementary		
		Replace first floor comm room A/C	16,200
		Jacsc FX- 70 DDC control systems	5,000
		Add C/O detectors to fire alarm panel	11,080
		Replace phone system	50,000
		Total Indian Hills Elementary	82,280
1981	Jackson Elementary		
		Cover fence to avoid see through into adjacent yards	3,000
		Restripe all asphalt	5,000
		Install library sound system	5,000
		Replace light fixtures in halls and classrooms in old section of school	25,000
		Floor covering replacement - phase two	15,500
		Total Jackson Elementary	53,500
1978	Lincoln Elementary		
		Total Lincoln Elementary	0
1975	Meadowlark Elementary		
		Replace TV broadcast system with IP TV	7,000
		Restripe all asphalt	6,000
		Total Meadowlark Elementary	13,000

Year Built	Location	Project Description	Total Budget
2002	Mountain View Elementary		
		Jacsc FX- 70 DDC control systems	\$ 5,000
		Install VFD's on heating hot water pumps	8,000
		Replace phone system	30,000
		Restripe all asphalt	5,000
		Total Mountain View Elementary	48,000
2001	Newman Elementary		
		Floor covering replacement - phase two	15,500
		Jacsc FX- 70 DDC control systems	5,000
		Replace phone system	30,000
		Upgrade auditorium sound system	10,000
		Restripe all asphalt	5,000
		Total Newman Elementary	65,500
2003	Nibley Park Elementary		
		Replace carpet in library	15,000
		Jacsc FX- 70 DDC control systems	5,000
		Upgrade auditorium sound system	12,000
		Restripe all asphalt	6,000
		Total Nibley Park Elementary	38,000
1999	North Star Elementary		
		Jacsc FX- 70 DDC control systems	5,000
		Total North Star Elementary	5,000
2001	Parkview Elementary		
		Jacsc FX- 70 DDC control systems	5,000
		Sealcoat with crack seal & restripe all asphalt 124,643 sq. ft.	42,393
		Upgrade auditorium sound system	12,000
		Upgrade IDEC filter media	20,000
		Total Parkview Elementary	79,393
2000	Riley Elementary		
		Jacsc FX- 70 DDC control systems	5,000
		Replace drive way concrete north of IC - Playground	13,000
		Replace phone system	50,000
		Replace Game Time composite structure	60,000
		Total Riley Elementary	128,000
2001	Rose Park Elementary		
		Floor covering replacement - phase two	15,500
		Jacsc FX- 70 DDC control systems	5,000
		Replace cooling tower media	7,500
		Total Rose Park Elementary	28,000
1993	Uintah Elementary		
		Replace hot water heating pumps	17,800
		Replace wall pack on outside of building with LED lights	5,000
		Add C/O detectors to fire alarm panel	11,080
		Install cellular wireless bridge for automated sprinkler control	10,000
		Add 208V 20A to IDF & MDF comm rooms	5,000
		Total Uintah Elementary	48,880
1976	Wasatch Elementary		
		Floor covering replacement - phase two	15,500
		Install cellular wireless bridge for automated sprinkler control	10,000
		Replace bathroom stalls and hand dryers in boys & girls restrooms, 1st & 2nd floors	15,000
		Replace phone system	50,000
		Restripe all asphalt	6,500
		Total Wasatch Elementary	97,000

Year Built	Location	Project Description	Total Budget
2006	Washington Elementary		
		Install hot water mixing valve - engineer to design	\$ 16,420
		Add C/O detectors to fire alarm panel	11,080
		Jacsc FX- 70 DDC control systems	5,000
		Re-top coat 1 1/2" poured in place rubber in K play area	14,500
		Total Washington Elementary	47,000
2001	Whittier Elementary		
		Install VFD on cooling tower	6,000
		Jacsc FX- 70 DDC control systems	5,000
		Replace TV broadcast system with IP TV	7,000
		Restripe all asphalt	5,000
		Total Whittier Elementary	23,000
1979	Bryant Middle School		
		Install TVSS on main electrical switch gear	15,000
		Paint hallways - phase two	5,000
		Lighting lamp upgrade	27,500
		Replace heating pumps	13,650
		Crack seal and seal coat all asphalt 35,500 sq. ft.	10,500
		Replace cooling tower media	6,200
		Provide and install new override panel	4,500
		Total Bryant Middle School	82,350
2008	Clayton Middle School		
		Add bottom rail to chain link fence around playfield	4,500
		Replace outside wall packs with new LED lights	7,000
		Jacsc FX- 70 DDC control systems	5,000
		Replace IDEC cell-deck pads	8,200
		Paint classrooms on 2nd floor	10,000
		Total Clayton Middle School	34,700
2007	Glendale Middle School		
		Paint classrooms on 2nd floor	10,000
		Jacsc FX- 70 DDC control systems	5,000
		Add C/O detectors to fire alarm panel	11,080
		Restripe all asphalt	5,000
		Total Glendale Middle School	31,080
2008	Hillside Middle School		
		Lighting and controls upgrade for commons area	20,000
		Design work for new science room - phase one	25,000
		Replace IDEC cell-deck pads	8,200
		Total Hillside Middle School	53,200
2005	Northwest Middle School		
		Raise mainfolds on grass playfields	20,000
		Jacsc FX- 70 DDC control systems	5,000
		Design work for new science room - phase one	22,000
		Paint interior walls and classrooms - phase one	23,500
		Replace floor coverings - phase one	21,500
		Replace cooling tower media	9,000
		Seal coat with crack seal & restripe all asphalt 85,746 sq. ft.	24,000
		Total Northwest Middle School	125,000

Year Built	Location	Project Description	Total Budget
1997	East High School		
		Track replacement	\$ 900,000
		New softball field and additional parking	1,100,000
		Develop scope of work for stadium parking lot expansion and overlay - phase one	30,000
		Replace TV broadcast system with IP TV	7,000
		EPDM roof preventative maintenance	5,000
		Restripe student parking and front drive way	6,000
		Replace phone system	75,000
		Total East High School	2,123,000
1955	Highland High School		
		Install restrooms, storage & team room by ticket booth on football field	900,000
		Replace metal covers over radiators in commons area	7,500
		Install fence on softball outfield with warning track and add new dirt and dugouts	350,000
		Replace fire alarm system add C/O detectors	50,000
		Special Ed restroom - upgrade and remodel	130,000
		Paint halls and classrooms - phase four	10,000
		Replace steam traps	65,000
		Bring school into ADA and OCR compliance	75,000
		Replace TV broadcast system with IP TV	7,000
		Replace phone system	75,000
		Replace mechanical and culinary piping - phase two	150,000
		Total Highland High School	1,819,500
1921	West High School		
		Roof over science wing - Preventative Maintenance	5,000
		Install new fans in kitchen area design complete	75,000
		Replace existing condensate pumps w/electric & receiver tank main building	65,000
		Remodel front office	35,000
		Paint halls and ceiling	15,000
		Replace heat exchanger in mechanical room	30,000
		Install new irrigation around driving range - phase two	15,000
		Replace electrical sub panels in main building	85,000
		Design new softball and baseball fields	100,000
		Soccer field - move scoreboard to outside of track	20,000
		Restripe all asphalt South of 300 North	7,000
		Install new auxiliary gym fan system	75,000
		Replace classroom windows in main building - phase two	200,000
		Total West High School	727,000
1997	Horizonte Instruction and Training Center		
		Replace hand dryers on restrooms	4,500
		Back of the school - develop scope of landscaping work	10,000
		Remodel rooms 440, 407 & 411 - Design complete	65,000
		Total Horizonte Instruction and Training Center	79,500
1937/1958	Administration Building		
		Total Administration Building	0
2004	Auxiliary Services Building		
		Replace existing A/C in comm room	9,000
		Move Information Systems to Auxiliary Services	500,000
		West parking area, East half sealcoat with HA5 crack seal and restripe 31,000 sq. ft.	3,000
		Total Auxiliary Services Building	512,000
1963	Lowell Building		
		Sealcoat with crack seal and restripe all asphalt 49,783 sq. ft.	9,979
		Replace steamtraps 1st floor	50,000
		Total Lowell Building	59,979

FINANCIAL SECTION

Year Built	Location	Project Description	Total Budget
1957	Goodwin Site		
		Remodel room 1205 - Make a lab, add sinks, outlets, and new countertops	\$ 45,000
		Restripe all asphalt	5,000
		Total Goodwin Site	50,000
1950	Rosslyn Heights Building		
		Total Rosslyn Heights Building	0
2002	Transportation Building		
		Total Transportation Building	0
All Schools			
		All Schools Miscellaneous	500,000
		All Schools Security	200,000
		Asbestos Inspection & Testing	50,000
		All Schools Portables	25,000
		Architect/Engineer	160,000
		All Schools Playground, Fibar Pits	50,000
		All Schools Voice Enhancement	50,000
		All Schools Information Systems	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	1,800,000
Total Capital Projects			\$ 9,292,622
		Support Service Salaries	655,582
		Building Improvement Salaries	659,620
		Building & Grounds Maintenance Salaries	1,174,752
		Total Salaries	2,489,954
		Fringe Benefits	1,288,834
		Miscellaneous Contracted Services	130,714
		Equipment Repair	180,000
		Rental expense paid to the Municipal Building Authority	79,419
		Major Capital Improvement, Renovation and Replacement projects	4,539,493
		Total Capital Projects - from above	9,292,622
		Total Contracted Services	14,222,248
		Supplies and Materials	2,061,189
		Travel & Conferences	21,125
		Equipment	553,200
Total Capital Projects Fund			\$ 20,636,550

SALT LAKE CITY SCHOOL DISTRICT
Capital Projects - 5 Year Plan Summary
Fiscal Year 2016-17

SCHOOL	2016-17	2017-18	2018-19	2019-20	2020-21	TOTAL
Elementary Schools						
Backman	\$ 84,920	\$ 74,387	\$ 72,300	\$ 90,500	\$ 150,000	\$ 472,107
Beacon Hghts.	132,580	100,000	365,897	112,000	16,500	726,977
Bennion	155,000	136,500	9,000	79,080	6,500	386,080
Bonneville	46,500	470,580	141,000	337,000	6,500	1,001,580
Dilworth	131,980	62,400	53,000	85,000		332,380
Edison	8,000	88,900	18,000	100,580		215,480
Emerson		65,650	25,000	39,500		130,150
Ensign	30,400	96,500	47,080	33,500	13,500	220,980
Escalante	297,800	64,500	80,000	22,500		464,800
Franklin	82,700	160,500	26,000	20,000	5,500	294,700
Hawthorne	25,800	63,500	78,000	75,500		242,800
Highland Park	43,080	183,500	140,000			366,580
Indian Hills	82,280	84,000	188,000	180,000		534,280
Jackson	53,500	291,580	104,000	303,000	75,000	827,080
Lincoln						
Meadowlark	13,000	78,200	150,020	406,493		647,713
Mountain View	48,000	61,000	11,300	104,080	75,000	299,380
Newman	65,500	86,500	120,000	64,439		336,439
Nibley Park	38,000	227,000	171,899	43,900		480,799
Northstar	5,000	186,080	114,000	90,000	124,026	519,106
Parkview	79,393	52,700	297,700	16,000	87,500	533,293
Riley	128,000	123,500	234,500	75,650		561,650
Rose Park	28,000	51,500	117,999	53,000	75,000	325,499
Uintah	48,880	18,000	212,997	20,333		300,210
Wasatch	97,000	305,071	264,880	3,000	50,000	719,951
Washington	47,000	68,000	73,500	95,000		283,500
Whittier	23,000	60,000	276,800	291,000	40,000	690,800
Middle Schools						
Bryant	82,350	78,000	119,800			280,150
Clayton	34,700	110,080		113,000		257,780
Glendale	31,080	150,000	86,500	3,000		270,580
Hillside	53,200	300,080	60,000	113,000		526,280
Northwest	125,000	303,080	90,500	237,500	5,000	761,080
High Schools						
East	2,123,000	620,500	1,039,000	80,400	40,000	3,902,900
Highland	1,819,500	816,000	840,500	136,600		3,612,600
West	727,000	1,579,000	1,610,613	804,393		4,721,006
Horizonte	79,500	45,000	18,080			142,580
Other Buildings/All Schools						
Administration Building						
Auxilliary Services	512,000	13,360		22,160		547,520
Goodwin Site	50,000	270,000	102,180	250,400	16,500	689,080
Lowell	59,979	50,000	16,080		274,000	400,059
Rosslyn Heights			50,000			50,000
Transportation Department		7,500		11,080	65,395	83,975
All Schools Paint, Carpet, etc.	215,000	215,000	215,000	215,000	215,000	1,075,000
All Schools Miscellaneous	500,000	500,000	500,000	500,000	500,000	2,500,000
Architect & Engineer	160,000	160,000	160,000	160,000	160,000	800,000
All Schools Asbestos	50,000	50,000	50,000	50,000	50,000	250,000
All Schools ERATE						
All Schools Network/Infrastructure	550,000	550,000	550,000	550,000	550,000	2,750,000
All Schools Playground, Fibar Pits	50,000	50,000	50,000	50,000	50,000	250,000
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	\$ 9,292,622	\$ 9,402,648	\$ 9,226,125	\$ 6,312,588	\$ 2,925,921	\$ 37,159,904

Salt Lake City School District

Tentative Replacement
As of April 2016



Retrofit



Schedule

2016-17



Lincoln Elementary

FUTURE PROJECTS



District
Office



Edison
Elementary



Meadowlark
Elementary

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 \$1,028,624,163. 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 \$163,312,091. 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 2016-17 budget and future years on bonds outstanding.

General Obligation Bonds			
Year Ending June 30	Principal	Interest	Total
2017	6,855,000	2,079,525	8,934,525
2018	7,110,000	1,824,925	8,934,925
2019	7,350,000	1,581,000	8,931,000
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	\$ 49,365,000	\$ 8,823,750	\$ 58,188,750

SALT LAKE CITY SCHOOL DISTRICT

Debt Service Fund Budget*For Fiscal Year 2016-17 With Comparative Information for Years 2012-13 Through 2015-16*

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.

	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Revised Budget	2016-17 Budget
Revenues:					
Property tax	\$ 17,441,126	\$ 18,123,708	\$ 10,275,985	\$ 9,756,726	\$ 8,354,304
Interest on investment	25,092	22,439	23,867	30,000	50,000
Total Revenue	<u>17,466,218</u>	<u>18,146,147</u>	<u>10,299,852</u>	<u>9,786,726</u>	<u>8,404,304</u>
Expenditures:					
Bond issuance costs	113,133	0	0	0	0
Redemption of bond principal	12,810,000	14,340,000	7,815,000	8,162,722	6,855,000
Interest on bonds	3,930,692	2,988,578	2,634,779	2,287,455	2,079,525
Paying agent fees	4,000	3,000	3,000	2,250	2,000
Total Expenditures	<u>16,857,825</u>	<u>17,331,578</u>	<u>10,452,779</u>	<u>10,452,427</u>	<u>8,936,525</u>
Other Financing Sources (uses)					
Refunding bonds issued	22,140,000	0	0	0	0
Bond premium	3,260,900	0	0	0	0
Bond escrow	(25,148,502)	0	0	0	0
Bond discount	(127,343)	0	0	0	0
Total Other Financing Sources	<u>125,055</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net change in fund balances	733,448	814,569	(152,927)	(665,701)	(532,221)
Fund Balance - July 1	<u>997,217</u>	<u>1,730,665</u>	<u>2,545,234</u>	<u>2,392,307</u>	<u>1,726,606</u>
Fund Balance - June 30	<u>\$ 1,730,665</u>	<u>\$ 2,545,234</u>	<u>\$ 2,392,307</u>	<u>\$ 1,726,606</u>	<u>\$ 1,194,385</u>
Fund Balance					
Restricted:					
Debt Service	<u>1,730,665</u>	<u>2,545,234</u>	<u>2,392,307</u>	<u>1,726,606</u>	<u>1,194,385</u>
Total Fund Balance	<u>\$ 1,730,665</u>	<u>\$ 2,545,234</u>	<u>\$ 2,392,307</u>	<u>\$ 1,726,606</u>	<u>\$ 1,194,385</u>

SALT LAKE CITY SCHOOL DISTRICT
Debt Service Fund Budget Projected
For Fiscal Year 2016-17 Through 2019-20
Fund Expenditures by Object

	2016-17 Budget	2017-18 Projected	2018-19 Projected	2019-20 Projected
Revenues:				
Property Tax	\$ 8,354,304	\$ 8,354,304	\$ 8,354,304	\$ 8,354,304
Interest on Investments	50,000	200,000	175,078	175,000
Total Revenue	<u>8,404,304</u>	<u>8,554,304</u>	<u>8,529,382</u>	<u>8,529,304</u>
Expenditures:				
Redemption of bond principal	6,855,000	7,110,000	7,350,000	7,675,000
Interest on bonds	2,079,525	1,824,925	1,581,000	1,260,950
Paying agent fees	2,000	2,000	2,000	1,500
Total Expenditures	<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	<u>(532,221)</u>	<u>(382,621)</u>	<u>(403,618)</u>	<u>(408,146)</u>
Fund Balance - July 1	<u>1,726,606</u>	<u>1,194,385</u>	<u>811,764</u>	<u>408,146</u>
Fund Balance - June 30	<u>\$ 1,194,385</u>	<u>\$ 811,764</u>	<u>\$ 408,146</u>	<u>\$ 0</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 including repayment schedules for bonds expected to be sold in future years.



SALT LAKE CITY SCHOOL DISTRICT

Summary of Budgets - Internal Service Funds

Fiscal Year 2016-17 Budget

	Total All Internal Service Funds	Distribution Services Fund	Printing and Graphics Fund	Technical Services Fund	Employee Benefits Fund
Operating Revenues:					
Services	\$ 24,976,213	\$ 570,660	\$ 249,467	\$ 1,066,086	\$ 23,090,000
Operating Expenses:					
Salaries	1,475,513	294,951	96,765	553,797	530,000
Employee benefits	23,123,928	123,936	56,300	318,692	22,625,000
Supplies and materials	264,960	27,400	79,500	158,060	0
Contracted services	15,800	300	0	15,500	0
Cost of space occupied	85,917	75,073	5,272	5,572	0
Equipment maintenance	26,600	15,300	3,800	7,500	0
Depreciation	29,726	19,557	7,780	2,389	0
Other expenses	10,976	6,350	50	4,576	0
Total Operating Expenses	25,033,420	562,867	249,467	1,066,086	23,155,000
Operating Income (Loss)	(57,207)	7,793	0	0	(65,000)
Non Operating Revenues:					
Interest on investments	65,000	0	0	0	65,000
Change in Net Position	7,793	7,793	0	0	0
Net Position - July 1	473,107	0	0	0	473,107
Net Position - June 30	\$ 480,900	\$ 7,793	\$ 0	\$ 0	\$ 473,107

SALT LAKE CITY SCHOOL DISTRICT

Distribution Services Fund Budget*For Fiscal Year 2016-17 With Comparative Information for Years 2012-13 Through 2015-16*

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.

	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Revised Budget	2016-17 Budget
Operating Revenues:					
Services	\$ 691,395	\$ 692,432	\$ 550,812	\$ 574,035	\$ 570,660
Operating Expenses:					
Salaries	330,537	320,069	281,217	293,902	294,951
Employee benefits	133,255	124,256	98,160	124,076	123,936
Supplies and materials	133,848	108,485	29,606	27,400	27,400
Contracted services	23,680	19,164	0	300	300
Cost of space occupied	49,498	45,696	57,905	74,927	75,073
Equipment maintenance	17,019	9,724	14,448	15,300	15,300
Depreciation	24,840	24,840	20,905	19,557	19,557
Travel, conferences & other expenses	5,966	5,525	5,759	6,350	6,350
Total Operating Expenses	718,643	657,759	508,000	561,812	562,867
Operating Income (Loss)	(27,248)	34,673	42,812	12,223	7,793
Non-operating Revenues:					
Interest on investments	0	0	0	0	0
Change in Net Position	(27,248)	34,673	42,812	12,223	7,793
Net Position - July 1	118,672	91,424	(55,035)	(12,223)	0
Net Position - June 30	\$ 91,424	\$ 126,097	\$ (12,223)	\$ 0	\$ 7,793

In FY 2015, the District implemented GASB statements 68 and 71, recording its proportionate share of net pension liabilities. As a result, the beginning net position balance was decreased by \$181,132. Prior Years have not been restated.

SALT LAKE CITY SCHOOL DISTRICT

Printing and Graphics Fund Budget

For Fiscal Year 2016-17 With Comparative Information for Years 2012-13 Through 2015-16

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.

	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Revised Budget	2016-17 Budget
Operating Revenues:					
Services	\$ 210,929	\$ 197,707	\$ 207,167	\$ 310,763	\$ 249,467
Operating Expenses:					
Salaries	103,512	103,410	103,910	92,922	96,765
Employee benefits	46,061	48,582	44,852	52,804	56,300
Supplies and materials	93,028	72,168	86,272	79,500	79,500
Cost of space occupied	5,117	5,168	5,220	5,220	5,272
Equipment maintenance	3,202	3,479	3,147	3,800	3,800
Travel, conferences & other expenses	0	0	0	50	50
Depreciation	9,572	4,365	7,781	7,780	7,780
Total Operating Expenses	260,492	237,172	251,182	242,076	249,467
Operating Income (Loss)	(49,563)	(39,465)	(44,015)	68,687	0
Non Operating Revenues:					
Interest on investments	546	119	0	0	0
Total Non Operating revenues	546	119	0	0	0
Change in Net Position	(49,017)	(39,346)	(44,015)	68,687	0
Net Position - July 1	142,649	93,632	(24,672)	(68,687)	0
Net Position - June 30	\$ 93,632	\$ 54,286	\$ (68,687)	\$ 0	\$ 0

In FY 2015, the District implemented GASB statements 68 and 71, recording its proportionate share of net pension liabilities. As a result, the beginning net position balance was decreased by \$78,958. Prior Years have not been restated.

SALT LAKE CITY SCHOOL DISTRICT

Technical Services Fund

For Fiscal Year 2016-17 With Comparative Information for Years 2012-13 Through 2015-16

The Technical Services Fund accounts for repair services provided by the AV 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.

	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Revised Budget	2016-17 Budget
Operating Revenues:					
Services	\$ 909,693	\$ 933,464	\$ 903,936	\$ 1,435,971	\$ 1,066,086
Operating Expenses:					
Salaries	512,629	522,343	507,550	544,161	553,797
Employee benefits	243,574	262,355	237,968	310,902	318,692
Supplies and materials	161,387	135,262	168,851	158,060	158,060
Contracted services	9,891	43,604	40,926	15,500	15,500
Cost of space occupied	5,408	5,462	5,517	5,517	5,572
Equipment maintenance	5,468	8,046	4,086	7,500	7,500
Depreciation	2,389	2,389	2,389	2,389	2,389
Travel, conferences & other expenses	4,433	7,885	3,368	4,576	4,576
Total Operating Expenses	945,179	987,346	970,655	1,048,605	1,066,086
Operating Income (Loss)	(35,486)	(53,882)	(66,719)	387,366	0
Non Operating Revenues:					
Interest on investments	220	0	0	0	0
Total Non Operating revenues	220	0	0	0	0
Change in Net Position	(35,266)	(53,882)	(66,719)	387,366	0
Net Position - July 1	187,583	152,317	(320,647)	(387,366)	0
Net Position - June 30	\$ 152,317	\$ 98,435	\$ (387,366)	\$ 0	\$ 0

In FY 2015, the District implemented GASB statements 68 and 71, recording its proportionate share of net pension liabilities. As a result, the beginning net position balance was decreased by \$419,082. Prior Years have not been restated.

SALT LAKE CITY SCHOOL DISTRICT

Employee Benefits Fund*For Fiscal Year 2016-17 With Comparative Information for Years 2012-13 Through 2015-16*

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.

	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Revised Budget	2016-17 Budget
Operating Revenues:					
Services	\$ 3,607,958	\$ 18,439,658	\$ 21,275,875	\$ 22,490,000	\$ 23,090,000
Operating Expenses:					
Sick and Vacation Payments	459,836	479,166	573,116	785,845	585,845
Dental Insurance	1,197,922	1,275,350	1,044,604	1,100,000	1,200,000
Health and Accident Insurance	0 *	15,090,541	18,048,891	18,500,000	19,000,000
Industrial Insurance	945,208	1,026,641	522,016	750,000	750,000
Other Benefits	1,005,015	571,128	1,087,875	1,419,155	1,619,155
Total Operating Expenses	3,607,981	18,442,826	21,276,502	22,555,000	23,155,000
Operating Income (Loss)	(23)	(3,168)	(627)	(65,000)	(65,000)
Non Operating Revenues:					
Interest on investments	56,488	53,633	63,488	65,000	65,000
Total Non Operating revenues	56,488	53,633	63,488	65,000	65,000
Change in Net Position	56,465	50,465	62,861	0	0
Net Position - July 1	303,316	359,781	410,246	473,107	473,107
Net Position - June 30	\$ 359,781	\$ 410,246	\$ 473,107	\$ 473,107	\$ 473,107

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.

* On September 1, 2013, the District became self insured for employee health and accident insurance. Revenues and expenses for health and accident insurance are serviced through the Employee Benefits Funds after this date.



SALT LAKE CITY
SCHOOL DISTRICT
Your Best Choice

SALT LAKE CITY SCHOOL DISTRICT

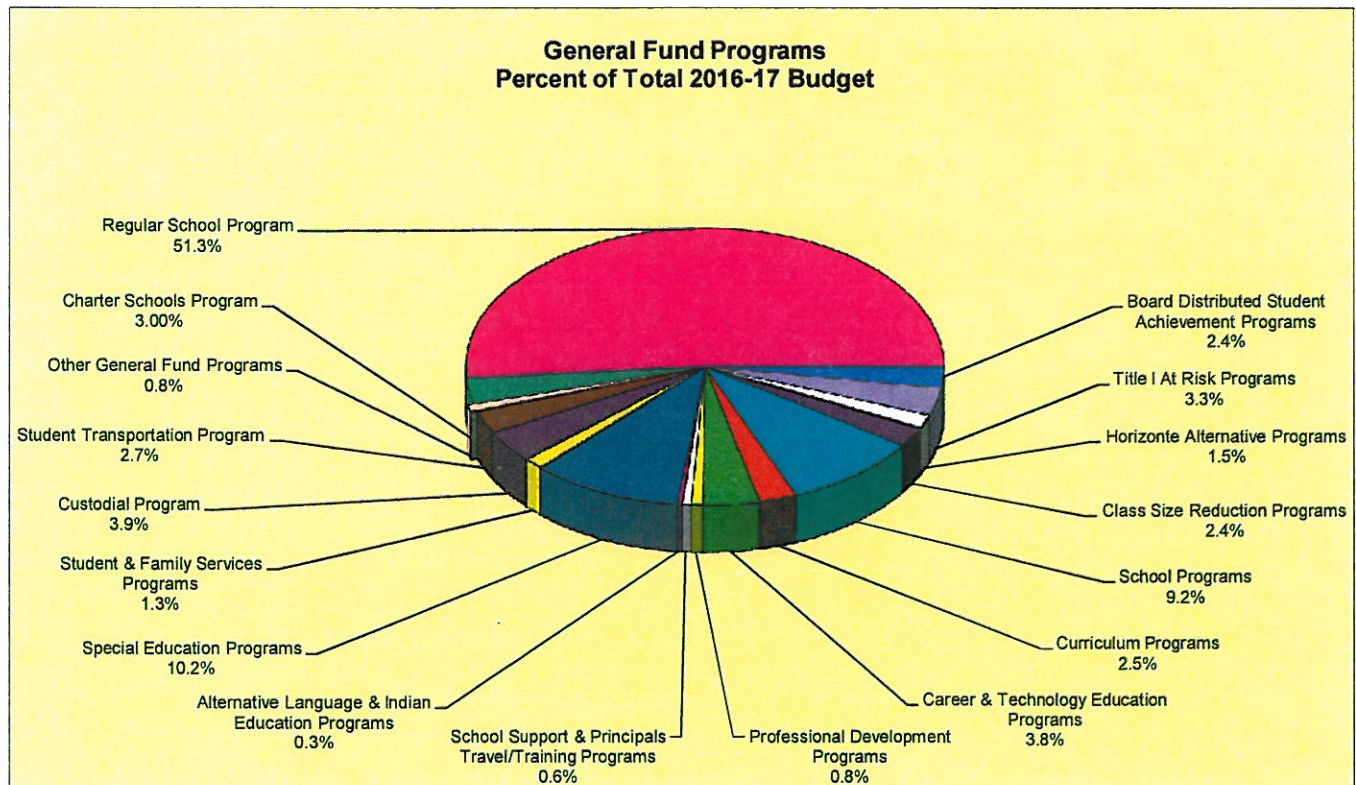
General Fund Budget

Recap of Program Expenditure Summaries

For Fiscal Year 2016-17 With Comparative Information for Years 2012-13 Through 2015-16

This summary shows expenditures by major objective rather than by goal as many expenditures support several goals.

	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Revised Budget	2016-17 Budget	% of 2016-17 Total Budget
General Fund Budget						
Board Distributed Student Achievement	\$ 5,242,347	\$ 4,979,898	\$ 4,658,640	\$ 5,251,940	\$ 4,858,872	2.4%
Title I At Risk Programs	9,118,922	7,569,708	6,498,627	7,176,823	6,477,221	3.3%
Horizonte Alternative Programs	2,690,325	2,636,640	2,886,996	2,985,944	3,062,403	1.5%
Class Size Reduction Programs	4,710,578	4,339,417	5,349,693	4,598,945	4,750,716	2.4%
School Programs	15,682,232	15,957,239	17,195,690	18,768,112	18,329,422	9.2%
Curriculum Programs	4,353,033	3,980,016	4,796,213	5,153,406	5,012,891	2.5%
Career and Technology Education Programs	6,837,339	6,992,150	6,681,112	7,564,354	7,545,150	3.8%
Professional Development Programs	758,085	1,166,402	1,268,594	1,618,797	1,579,799	0.8%
School Support and Principals Travel & Training Prg	801,621	801,056	1,060,958	971,449	1,119,779	0.6%
Alternative Language & Indian Education Programs	1,019,622	925,094	761,925	930,939	661,626	0.3%
Special Education Programs	19,296,538	19,377,400	19,233,047	19,805,368	20,240,589	10.2%
Student and Family Services Programs	2,481,497	2,389,784	2,452,073	2,508,130	2,553,727	1.3%
Custodial Program	6,504,432	6,754,970	6,811,052	7,269,931	7,646,796	3.9%
Student Transportation Program	5,013,002	5,602,384	4,785,718	5,271,724	5,344,988	2.7%
Other General Fund Programs	941,696	1,276,376	1,468,116	1,611,984	1,669,765	0.8%
Charter Schools Program	5,029,169	5,202,146	5,456,040	6,093,909	5,959,574	3.0%
Regular School Program	87,798,571	89,580,486	96,338,412	98,298,404	101,988,992	51.3%
Total Expenditures & Encumbrances	\$ 178,279,009	\$ 179,531,166	\$ 187,702,906	\$ 195,880,159	\$ 198,802,310	100.0%



SALT LAKE CITY SCHOOL DISTRICT

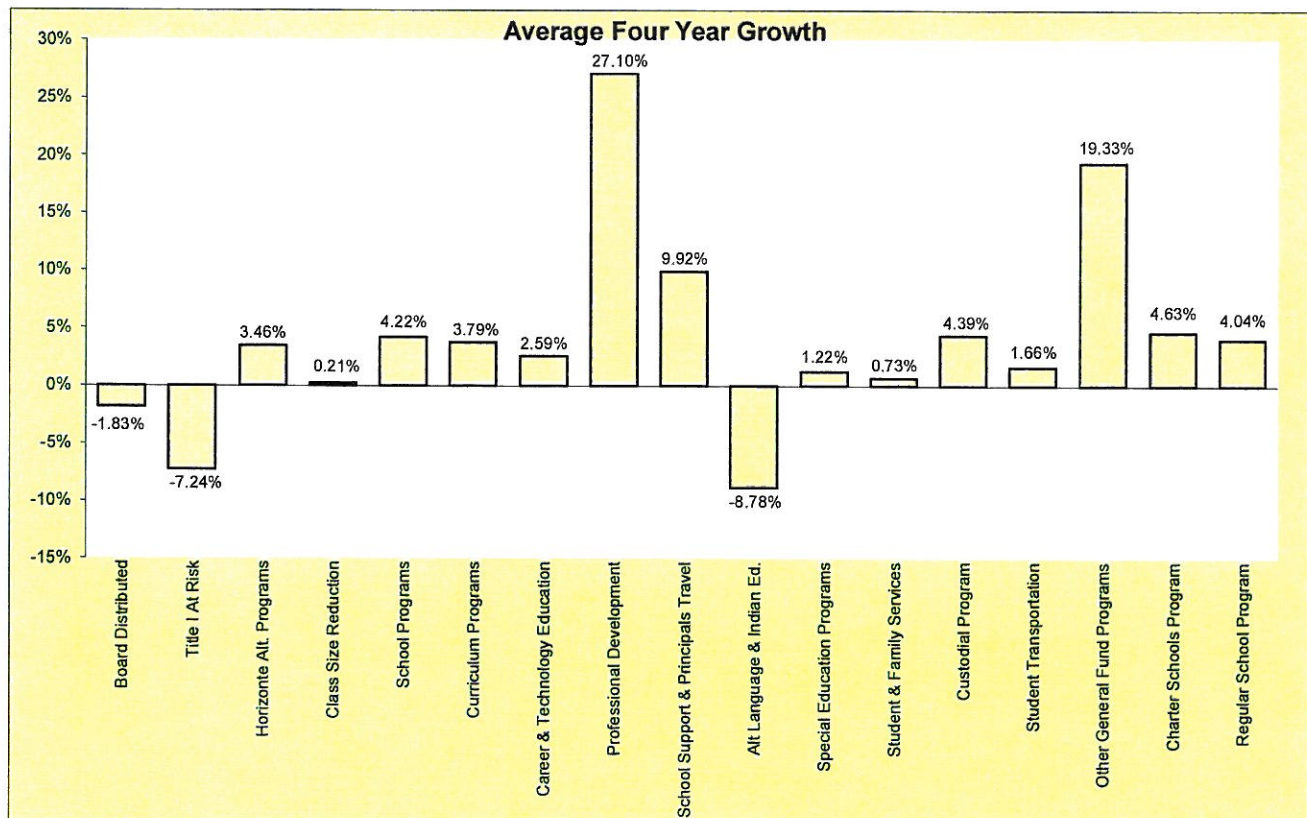
General Fund Budget

Summary of Program Expenditure Percent Changes

For Fiscal Year 2016-17 With Comparative Information for Years 2013-14 Through 2015-16

As a general rule, average four year reductions represent Federal program cuts. Increases in Board Distributed Student Achievement, Curriculum, and Professional Development represent resource shifts to achieve District goals.

	2013-14 % Change	2014-15 % Change	2015-16 % Change	2016-17 % Change	Avg. 4 Yr. Chg.
General Fund Budget					
Board Distributed Student Achievement	-5.01 %	-6.45 %	12.74 %	-7.48 %	-1.83%
Title I At Risk Programs	-16.99	-14.15	10.44	-9.75	-7.24%
Horizonte Alternative Programs	-2.00	9.50	3.43	2.56	3.46%
Class Size Reduction Programs	-7.88	23.28	-14.03	3.30	0.21%
School Programs	1.75	7.76	9.14	-2.34	4.22%
Curriculum Programs	-8.57	20.51	7.45	-2.73	3.79%
Career and Technology Education Programs	2.26	-4.45	13.22	-0.25	2.59%
Professional Development Programs	53.86	8.76	27.61	-2.41	27.10%
School Support and Principals Travel & Training Programs	-0.07	32.44	-8.44	15.27	9.92%
Alternative Language and Indian Education Programs	-9.27	-17.64	22.18	-28.93	-8.78%
Special Education Programs	0.42	-0.74	2.98	2.20	1.22%
Student and Family Services Programs	-3.70	2.61	2.29	1.82	0.73%
Custodial Program	3.85	0.83	6.74	5.18	4.39%
Student Transportation Program	11.76	-14.58	10.16	1.39	1.66%
Other General Fund Programs	35.54	15.02	9.80	3.58	19.33%
Charter Schools Program	3.44	4.88	11.69	-2.20	4.63%
Regular School Program	2.03	7.54	2.03	3.75	4.04%



SALT LAKE CITY SCHOOL DISTRICT

General Fund Budget*For Fiscal Year 2016-17 With Comparative Information for Years 2012-13 Through 2015-16***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.

	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Revised Budget	2016-17 Budget	Avg. 4 Yr. Chg.
Revenues:						
Property taxes	\$ 3,195,280	\$ 3,260,488	\$ 2,967,747	\$ 3,623,167	\$ 3,530,269	2.62%
Other local revenue	221,396	100,186	131,384	53,371	0	-
State of Utah	1,478,750	1,442,275	1,426,829	1,440,581	1,428,603	-0.85%
Total Revenues	4,895,426	4,802,949	4,525,960	5,117,119	4,958,872	0.32%
Expenditures & Encumbrances:						
Salaries	3,287,072	3,294,740	2,838,618	3,023,478	2,938,309	-2.65%
Employee benefits	823,869	805,511	620,007	734,798	689,785	-4.07%
Contract services	314,898	189,212	201,864	279,257	231,752	-6.60%
Maintenance & repairs	360	0	0	9,500	9,500	634.72%
Field trips, insurance, phone & travel	112,955	122,880	153,301	226,315	195,315	18.23%
Supplies and textbooks	535,124	338,867	745,148	896,244	730,941	9.15%
Equipment	126,831	220,751	90,567	71,723	52,645	-14.62%
Indirect Costs / Other	41,239	7,937	9,135	10,625	10,625	-18.56%
Total Expenditures & Encumbrances	\$ 5,242,347	\$ 4,979,898	\$ 4,658,640	\$ 5,251,940	\$ 4,858,872	-1.83%
Net change in fund balances	\$ (346,921)	\$ (176,949)	\$ (132,680)	\$ (134,821)	\$ 100,000	

SALT LAKE CITY SCHOOL DISTRICT

General Fund Budget

For Fiscal Year 2016-17 With Comparative Information for Years 2012-13 Through 2015-16

Title I At Risk 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.

	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Revised Budget	2016-17 Budget	Avg. 4 Yr. Chg.
Revenues:						
State of Utah	\$ 320,510	\$ 361,393	\$ 377,562	\$ 340,997	\$ 336,456	1.24%
Federal Government	8,798,412	7,095,164	6,121,065	6,835,826	6,140,765	-7.55%
Total Revenues	<u>9,118,922</u>	<u>7,456,557</u>	<u>6,498,627</u>	<u>7,176,823</u>	<u>6,477,221</u>	<u>-7.24%</u>
Expenditures & Encumbrances:						
Salaries	6,406,480	5,287,309	4,352,356	4,765,932	4,508,121	-7.41%
Employee benefits	1,974,295	1,729,062	1,483,781	1,688,470	1,643,505	-4.19%
Contract services	172,011	111,587	150,772	186,488	95,672	-11.10%
Field trips, insurance, phone & travel	18,106	17,306	12,140	29,880	11,060	-9.73%
Supplies and textbooks	305,888	169,806	240,903	255,053	81,974	-18.30%
Equipment	33,367	103,525	121,968	100,623	0	-25.00%
Indirect Costs / Other	208,775	151,113	136,707	150,377	136,889	-8.61%
Total Expenditures & Encumbrances	<u>\$ 9,118,922</u>	<u>\$ 7,569,708</u>	<u>\$ 6,498,627</u>	<u>\$ 7,176,823</u>	<u>\$ 6,477,221</u>	<u>-7.24%</u>
Net change in fund balances	<u>\$ 0</u>	<u>\$ (113,151)</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	

SALT LAKE CITY SCHOOL DISTRICT

General Fund Budget

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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.

	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Revised Budget	2016-17 Budget	Avg. 4 Yr. Chg.
Revenues:						
Property taxes	\$ 134,772	\$ 162,602	\$ 176,094	\$ 118,969	\$ 196,910	11.53%
Other local revenue	4,143	29,284	35,409	51,000	0	-
State of Utah	2,551,410	2,444,754	2,675,493	2,815,975	2,865,493	3.08%
Total Revenues	<u>2,690,325</u>	<u>2,636,640</u>	<u>2,886,996</u>	<u>2,985,944</u>	<u>3,062,403</u>	<u>3.46%</u>
Expenditures & Encumbrances:						
Salaries	1,912,906	1,787,538	1,809,837	1,734,526	1,803,088	-1.44%
Employee benefits	653,635	680,715	666,950	697,672	730,602	2.94%
Contract services	61,562	62,552	118,450	122,688	122,688	24.82%
Maintenance & repairs	6,400	12,694	32,796	53,648	53,648	184.56%
Field trips, insurance, phone & travel	20,185	6,459	13,917	18,350	18,350	-2.27%
Supplies, textbooks & utilities	24,069	32,868	207,461	342,765	318,189	305.49%
Equipment	0	42,337	25,336	3,500	3,500	-
Indirect Costs / Other	11,568	11,477	12,249	12,795	12,338	1.66%
Total Expenditures & Encumbrances	<u>\$ 2,690,325</u>	<u>\$ 2,636,640</u>	<u>\$ 2,886,996</u>	<u>\$ 2,985,944</u>	<u>\$ 3,062,403</u>	<u>3.46%</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 2016-17 With Comparative Information for Years 2012-13 Through 2015-16

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.

	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Revised Budget	2016-17 Budget	Avg. 4 Yr. Chg.
Revenues:						
State of Utah	\$ 4,277,834	\$ 4,339,417	\$ 5,349,693	\$ 4,598,945	\$ 4,750,716	2.76%
Federal Government	432,744	0	0	0	0	-
Total Revenues	<u>4,710,578</u>	<u>4,339,417</u>	<u>5,349,693</u>	<u>4,598,945</u>	<u>4,750,716</u>	<u>0.21%</u>
Expenditures & Encumbrances:						
Salaries	3,413,087	3,104,683	3,811,240	3,269,275	3,380,217	-2.83%
Employee benefits	1,287,226	1,234,734	1,538,453	1,329,670	1,370,499	-2.73%
Indirect Costs / Other	10,265	0	0	0	0	-
Total Expenditures & Encumbrances	<u>\$ 4,710,578</u>	<u>\$ 4,339,417</u>	<u>\$ 5,349,693</u>	<u>\$ 4,598,945</u>	<u>\$ 4,750,716</u>	<u>0.21%</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 2016-17 With Comparative Information for Years 2012-13 Through 2015-16

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.

	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Revised Budget	2016-17 Budget	Avg. 4 Yr. Chg.
Revenues:						
Property taxes	\$ 10,817,535	\$ 10,963,017	\$ 11,968,955	\$ 12,775,854	\$ 13,121,001	5.32%
Other local revenue	181,739	209,018	351,601	354,980	176,000	-0.79%
State of Utah	4,006,754	4,280,181	4,743,903	5,369,081	4,936,835	5.80%
Federal Government	337,751	131,125	110,842	58,235	57,735	-20.73%
Total Revenues	<u>15,343,779</u>	<u>15,583,341</u>	<u>17,175,301</u>	<u>18,558,150</u>	<u>18,291,571</u>	<u>4.80%</u>
Expenditures & Encumbrances:						
Salaries	10,742,720	10,911,691	11,162,730	12,349,111	12,463,449	4.00%
Employee benefits	3,749,536	4,005,209	4,211,413	4,750,801	4,832,099	7.22%
Contract services	240,018	162,127	296,158	158,330	5,038	-24.48%
Maintenance & repairs	40,513	36,620	35,421	37,600	37,600	-1.80%
Field trips, insurance, phone & travel	181,346	183,629	268,969	252,647	216,325	4.82%
Supplies and textbooks	552,540	472,366	808,930	889,747	567,903	0.70%
Equipment	103,375	118,822	312,182	232,742	109,757	1.54%
Indirect Costs / Other	72,184	66,775	99,887	97,134	97,251	8.68%
Total Expenditures & Encumbrances	<u>\$ 15,682,232</u>	<u>\$ 15,957,239</u>	<u>\$ 17,195,690</u>	<u>\$ 18,768,112</u>	<u>\$ 18,329,422</u>	<u>4.22%</u>
Net change in fund balances	<u>\$ (338,453)</u>	<u>\$ (373,898)</u>	<u>\$ (20,389)</u>	<u>\$ (209,962)</u>	<u>\$ (37,851)</u>	

SALT LAKE CITY SCHOOL DISTRICT

General Fund Budget

For Fiscal Year 2016-17 With Comparative Information for Years 2012-13 Through 2015-16

Curriculum Programs

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

	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Revised Budget	2016-17 Budget	Avg. 4 Yr. Chg.
Revenues:						
Property taxes	\$ 1,679,796	\$ 2,016,944	\$ 3,705,553	\$ 3,088,831	\$ 3,104,821	21.21%
Other local revenue	16,180	15,020	14,315	0	0	-
State of Utah	701,360	741,600	476,927	537,536	437,869	-9.39%
Federal government	1,911,585	1,206,452	599,418	1,332,425	1,188,831	-9.45%
Total Revenues	<u>4,308,921</u>	<u>3,980,016</u>	<u>4,796,213</u>	<u>4,958,792</u>	<u>4,731,521</u>	<u>2.45%</u>
Expenditures & Encumbrances:						
Salaries	2,745,082	2,483,965	2,575,132	3,135,220	3,172,907	3.90%
Employee benefits	915,013	935,908	980,593	1,221,049	1,246,986	9.07%
Contract services	28,520	69,381	64,115	182,294	132,328	91.00%
Maintenance & repairs	225	0	0	5,800	5,800	619.44%
Field trips, insurance, phone & travel	72,248	55,043	73,167	181,596	89,926	6.12%
Supplies and textbooks	221,118	263,946	1,040,560	379,533	322,130	11.42%
Equipment	307,141	123,852	34,760	0	0	-
Indirect Costs / Other	63,687	47,921	27,886	47,914	42,814	-8.19%
Total Expenditures & Encumbrances	<u>\$ 4,353,033</u>	<u>\$ 3,980,016</u>	<u>\$ 4,796,213</u>	<u>\$ 5,153,406</u>	<u>\$ 5,012,891</u>	<u>3.79%</u>
Net change in fund balances	<u>\$ (44,112)</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (194,614)</u>	<u>\$ (281,370)</u>	

SALT LAKE CITY SCHOOL DISTRICT

General Fund Budget

For Fiscal Year 2016-17 With Comparative Information for Years 2012-13 Through 2015-16

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.

	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Revised Budget	2016-17 Budget	Avg. 4 Yr. Chg.
Revenues:						
Property taxes	\$ 3,337,732	\$ 3,432,467	\$ 3,254,697	\$ 3,352,590	\$ 3,443,028	0.79%
Other local revenue	56,683	35,510	14,725	1,050	0	-
State of Utah	3,026,520	3,080,481	2,973,891	3,762,559	3,704,022	5.60%
Federal government	412,657	443,692	437,799	448,155	398,100	-0.88%
Total Revenues	<u>6,833,592</u>	<u>6,992,150</u>	<u>6,681,112</u>	<u>7,564,354</u>	<u>7,545,150</u>	<u>2.60%</u>
Expenditures & Encumbrances:						
Salaries	4,379,403	4,382,180	4,131,719	4,267,844	4,371,905	-0.04%
Employee benefits	1,506,056	1,628,329	1,582,455	1,701,317	1,754,406	4.12%
Contract services	89,206	104,070	75,827	96,258	96,258	1.98%
Maintenance & repairs	166,161	163,524	169,657	186,632	186,632	3.08%
Field trips, insurance, phone & travel	103,321	86,766	63,095	102,946	102,946	-0.09%
Supplies, textbooks & utilities	263,807	267,690	289,018	477,311	473,866	19.91%
Equipment	157,947	179,282	200,343	321,310	151,473	-1.02%
Indirect Costs / Other	171,438	180,309	168,998	410,736	407,664	34.45%
Total Expenditures & Encumbrances	<u>\$ 6,837,339</u>	<u>\$ 6,992,150</u>	<u>\$ 6,681,112</u>	<u>\$ 7,564,354</u>	<u>\$ 7,545,150</u>	<u>2.59%</u>
Net change in fund balances	<u>\$ (3,747)</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	

SALT LAKE CITY SCHOOL DISTRICT

General Fund Budget*For Fiscal Year 2016-17 With Comparative Information for Years 2012-13 Through 2015-16***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.

	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Revised Budget	2016-17 Budget	Avg. 4 Yr. Chg.
Revenues:						
Property taxes	\$ 244,241	\$ 296,890	\$ 316,018	\$ 358,079	\$ 360,075	11.86%
Other local revenue	10,000	10,390	10,000	10,000	10,000	0.00%
State of Utah	49,863	89,844	82,327	52,180	52,180	1.16%
Federal government	453,981	769,278	860,249	1,198,538	1,157,544	38.74%
Total Revenues	758,085	1,166,402	1,268,594	1,618,797	1,579,799	27.10%
Expenditures & Encumbrances:						
Salaries	499,901	765,939	842,266	982,905	978,931	23.96%
Employee benefits	158,477	263,399	301,082	396,793	401,815	38.39%
Contract services	31,431	49,775	22,453	103,916	71,554	31.91%
Field trips, insurance, phone & travel	16,852	13,087	30,884	24,498	24,498	11.34%
Supplies and textbooks	40,089	57,028	47,987	81,216	75,212	21.90%
Equipment	293	0	0	0	0	-
Indirect Costs / Other	11,042	17,174	23,922	29,469	27,789	37.92%
Total Expenditures & Encumbrances	\$ 758,085	\$ 1,166,402	\$ 1,268,594	\$ 1,618,797	\$ 1,579,799	27.10%
Net change in fund balances	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	

SALT LAKE CITY SCHOOL DISTRICT

General Fund Budget

For Fiscal Year 2016-17 With Comparative Information for Years 2012-13 Through 2015-16

School Support and Principal's Travel and Training Programs

The School Support staff 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 Support Program.

	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Revised Budget	2016-17 Budget	Avg. 4 Yr. Chg.
Revenues:						
Property taxes	\$ 750,365	\$ 756,484	\$ 1,016,152	\$ 923,928	\$ 1,097,425	11.56%
State of Utah	10,000	0	0	0	0	-
Federal government	29,916	44,572	44,806	47,521	22,354	-6.32%
Total Revenues	<u>790,281</u>	<u>801,056</u>	<u>1,060,958</u>	<u>971,449</u>	<u>1,119,779</u>	<u>10.42%</u>
Expenditures & Encumbrances:						
Salaries	567,695	574,911	740,944	665,227	764,479	8.67%
Employee benefits	190,032	202,775	277,206	267,751	316,829	16.68%
Contract services	0	0	0	0	0	-
Field trips, insurance, phone & travel	23,080	15,219	32,271	27,825	27,825	5.14%
Supplies and textbooks	8,766	7,196	10,537	10,646	10,646	5.36%
Indirect Costs / Other	12,048	955	0	0	0	-
Total Expenditures & Encumbrances	<u>\$ 801,621</u>	<u>\$ 801,056</u>	<u>\$ 1,060,958</u>	<u>\$ 971,449</u>	<u>\$ 1,119,779</u>	<u>9.92%</u>
Net change in fund balances	<u>\$ (11,340)</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	

SALT LAKE CITY SCHOOL DISTRICT

General Fund Budget*For Fiscal Year 2016-17 With Comparative Information for Years 2012-13 Through 2015-16***Alternative Language and Indian Education Programs**

The Alternative Language Programs provide assistance, guidance, and support to schools who serve English as a second language students and District personnel with classes designed for an ESL/Bilingual Teacher Endorsement. The Indian Education Program provides supplemental services to address the educational and cultural needs of Native American students. Following is a summary of these programs.

	2012-13	2013-14	2014-15	2015-16	2016-17	Avg. 4
	Actual	Actual	Actual	Revised Budget	Budget	Yr. Chg.
Revenues:						
Property taxes	\$ 186,891	\$ 209,151	\$ 0	\$ 0	\$ 0	-
Other local revenue	35,808	48,612	44,250	40,000	40,000	2.93%
State of Utah	124,760	66,187	71,582	127,552	126,126	0.27%
Federal government	672,163	601,144	646,093	763,387	495,500	-6.57%
Total Revenues	<u>1,019,622</u>	<u>925,094</u>	<u>761,925</u>	<u>930,939</u>	<u>661,626</u>	<u>-8.78%</u>
Expenditures & Encumbrances:						
Salaries	609,258	590,257	432,194	488,468	381,737	-9.34%
Employee benefits	198,518	202,942	137,138	162,480	127,693	-8.92%
Contract services	107,882	69,803	103,911	160,741	74,500	-7.74%
Field trips, insurance, phone & travel	7,892	2,610	4,391	2,398	422	-23.66%
Supplies and textbooks	61,474	43,233	58,654	95,205	65,138	1.49%
Equipment	19,072	2,392	11,584	3,870	0	-
Indirect Costs / Other	15,526	13,857	14,053	17,777	12,136	-5.46%
Total Expenditures & Encumbrances	<u>\$ 1,019,622</u>	<u>\$ 925,094</u>	<u>\$ 761,925</u>	<u>\$ 930,939</u>	<u>\$ 661,626</u>	<u>-8.78%</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 2016-17 With Comparative Information for Years 2012-13 Through 2015-16

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.

	2012-13	2013-14	2014-15	2015-16	2016-17	Avg. 4
	Actual	Actual	Actual	Revised Budget	Budget	Yr. Chg.
Revenues:						
Property taxes	\$ 34,132	\$ 62,220	\$ 102,726	\$ 116,379	\$ 117,174	60.82%
Other local revenue	121,132	8,888	10,400	0	0	-
State of Utah	12,259,642	12,501,080	12,405,946	12,952,280	13,603,715	2.74%
Federal government	6,881,632	6,805,212	6,713,975	6,736,709	6,519,700	-1.31%
Total Revenues	<u>19,296,538</u>	<u>19,377,400</u>	<u>19,233,047</u>	<u>19,805,368</u>	<u>20,240,589</u>	<u>1.22%</u>
Expenditures & Encumbrances:						
Salaries	13,461,204	13,470,361	13,358,545	13,561,284	13,851,685	0.73%
Employee benefits	4,675,218	4,902,543	5,014,413	5,238,595	5,420,292	3.98%
Contract services	750,304	604,212	504,341	583,328	561,800	-6.28%
Maintenance & repairs	5,982	654	4,642	4,000	4,000	-8.28%
Field trips, insurance, phone & travel	69,023	69,713	59,305	53,400	51,900	-6.20%
Supplies and textbooks	159,620	172,836	170,583	224,393	211,041	8.05%
Equipment	6,246	8,579	0	16,950	16,950	42.84%
Indirect Costs / Other	168,941	148,502	121,218	123,418	122,921	-6.81%
Total Expenditures & Encumbrances	<u>\$ 19,296,538</u>	<u>\$ 19,377,400</u>	<u>\$ 19,233,047</u>	<u>\$ 19,805,368</u>	<u>\$ 20,240,589</u>	<u>1.22%</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 2016-17 With Comparative Information for Years 2012-13 Through 2015-16***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.

	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Revised Budget	2016-17 Budget	Avg. 4 Yr. Chg.
Revenues:						
Property taxes	\$ 1,621,600	\$ 1,990,962	\$ 2,059,910	\$ 2,043,111	\$ 2,129,982	7.84%
Other local revenue	94,413	22,407	20,707	22,464	22,464	-19.05%
State of Utah	705,278	356,038	351,686	414,488	381,281	-11.48%
Federal government	59,410	20,000	20,000	28,067	20,000	-16.58%
Total Revenues	<u><u>2,480,701</u></u>	<u><u>2,389,407</u></u>	<u><u>2,452,303</u></u>	<u><u>2,508,130</u></u>	<u><u>2,553,727</u></u>	<u><u>0.74%</u></u>
Expenditures & Encumbrances:						
Salaries	1,523,135	1,507,413	1,535,380	1,577,104	1,634,159	1.82%
Employee benefits	530,550	551,448	584,494	643,687	666,887	6.42%
Contract services	387,237	304,974	279,003	215,255	198,436	-12.19%
Field trips, insurance, phone & travel	7,342	8,883	9,523	12,820	9,320	6.74%
Supplies and textbooks	23,188	16,577	38,982	53,646	39,496	17.58%
Indirect Costs / Other	10,045	489	4,691	5,618	5,429	-11.49%
Total Expenditures & Encumbrances	<u><u>\$ 2,481,497</u></u>	<u><u>\$ 2,389,784</u></u>	<u><u>\$ 2,452,073</u></u>	<u><u>\$ 2,508,130</u></u>	<u><u>\$ 2,553,727</u></u>	<u><u>0.73%</u></u>
Net change in fund balances	<u><u>\$ (796)</u></u>	<u><u>\$ (377)</u></u>	<u><u>\$ 230</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	

SALT LAKE CITY SCHOOL DISTRICT

General Fund Budget*For Fiscal Year 2016-17 With Comparative Information for Years 2012-13 Through 2015-16***Custodial Programs**

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

	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Revised Budget	2016-17 Budget	Avg. 4 Yr. Chg.
Revenues:						
Property taxes	\$ 6,447,579	\$ 6,754,970	\$ 6,811,052	\$ 7,269,931	\$ 7,646,796	4.65%
Total Revenues	<u>6,447,579</u>	<u>6,754,970</u>	<u>6,811,052</u>	<u>7,269,931</u>	<u>7,646,796</u>	<u>4.65%</u>
Expenditures & Encumbrances:						
Salaries	4,146,495	4,193,641	4,225,290	4,383,630	4,572,503	2.57%
Employee benefits	1,844,020	2,010,743	2,093,658	2,313,175	2,501,167	8.91%
Maintenance & repairs	38,351	37,642	31,603	35,056	35,056	-2.15%
Field trips, insurance, phone & travel	2,338	2,575	2,708	4,770	4,770	26.01%
Supplies and materials	473,228	510,261	457,793	532,700	532,700	3.14%
Indirect Costs / Other	0	108	0	600	600	-
Total Expenditures & Encumbrances	<u>\$ 6,504,432</u>	<u>\$ 6,754,970</u>	<u>\$ 6,811,052</u>	<u>\$ 7,269,931</u>	<u>\$ 7,646,796</u>	<u>4.39%</u>
Net change in fund balances	<u>\$ -56,853</u>	<u>\$ -</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	

SALT LAKE CITY SCHOOL DISTRICT

General Fund Budget*For Fiscal Year 2016-17 With Comparative Information for Years 2012-13 Through 2015-16***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.

	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Revised Budget	2016-17 Budget	Avg. 4 Yr. Chg.
Revenues:						
Property taxes	\$ 2,570,413	\$ 2,814,184	\$ 2,011,099	\$ 2,442,938	\$ 2,516,202	-0.53%
State of Utah	2,442,589	2,788,200	2,774,619	2,828,786	2,828,786	3.95%
Total Revenues	<u>5,013,002</u>	<u>5,602,384</u>	<u>4,785,718</u>	<u>5,271,724</u>	<u>5,344,988</u>	<u>1.66%</u>
Expenditures & Encumbrances:						
Salaries	2,316,898	2,261,296	2,481,472	2,561,717	2,546,553	2.48%
Employee benefits	1,005,435	1,110,050	1,086,076	1,213,007	1,228,693	5.55%
Contract services	17,129	9,858	11,317	34,840	49,840	47.74%
Maintenance & repairs	303,716	322,123	311,003	293,100	293,100	-0.87%
Insurance, phone & travel	93,588	48,910	48,627	86,880	86,970	-1.77%
Supplies and materials	630,357	644,163	530,180	418,400	439,832	-7.56%
Equipment	645,879	1,205,984	317,043	663,780	700,000	2.09%
Total Expenditures & Encumbrances	<u>\$ 5,013,002</u>	<u>\$ 5,602,384</u>	<u>\$ 4,785,718</u>	<u>\$ 5,271,724</u>	<u>\$ 5,344,988</u>	<u>1.66%</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 2016-17 With Comparative Information for Years 2012-13 Through 2015-16***Other General Fund Programs****Other General Fund Programs in this summary include Special Grants, and Community Involvement.**

	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Revised Budget	2016-17 Budget	Avg. 4 Yr. Chg.
Revenues:						
Property taxes	\$ 506,396	\$ 636,120	\$ 821,979	\$ 699,753	\$ 771,996	13.11%
Other local revenue	0	15,000	0	89,030	0	-
State of Utah	431,559	612,520	625,225	823,201	823,243	8.60%
Federal government	3,741	12,736	20,912	0	0	-
Total Revenues	941,696	1,276,376	1,468,116	1,611,984	1,595,239	17.35%
Expenditures & Encumbrances:						
Salaries	625,003	844,028	961,406	1,081,385	1,113,985	19.56%
Employee benefits	245,946	334,696	403,348	447,274	472,455	23.02%
Contract services	50,927	48,426	83,620	47,000	47,000	-1.93%
Maintenance & repairs	0	0	0	500	500	-
Field trips, insurance, phone & travel	4,004	12,768	2,872	8,650	8,650	29.01%
Supplies and materials	15,728	36,438	16,870	27,175	27,175	18.20%
Indirect Costs / Other	88	20	0	0	0	-
Total Expenditures & Encumbrances	\$ 941,696	\$ 1,276,376	\$ 1,468,116	\$ 1,611,984	\$ 1,669,765	19.33%
Net change in fund balances	\$ 0	\$ 0	\$ 0	\$ 0	\$ (74,526)	

SALT LAKE CITY SCHOOL DISTRICT

General Fund Budget

For Fiscal Year 2016-17 With Comparative Information for Years 2012-13 Through 2015-16

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.

	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Revised Budget	2016-17 Budget	Avg. 4 Yr. Chg.
Revenues:						
Other local revenue	\$ 242,280	\$ 305,220	\$ 264,393	\$ 361,205	\$ 343,135	10.41%
State of Utah	4,290,481	4,555,510	4,742,376	5,000,566	4,947,029	3.83%
Federal Government	339,151	338,911	337,172	327,354	289,390	-3.67%
Total Revenues	<u>4,871,912</u>	<u>5,199,641</u>	<u>5,343,941</u>	<u>5,689,125</u>	<u>5,579,554</u>	<u>3.63%</u>
Expenditures & Encumbrances:						
Salaries	2,900,058	3,227,111	3,282,143	3,500,343	3,503,544	5.20%
Employee benefits	1,065,599	1,221,713	1,293,589	1,429,354	1,457,498	9.19%
Contract services	133,822	119,346	195,635	202,106	202,106	12.76%
Maintenance & repairs	107,391	78,220	78,626	86,230	86,230	-4.93%
Field trips, insurance, phone & travel	71,835	81,490	98,652	109,244	98,664	9.34%
Supplies and textbooks	417,339	407,194	418,484	612,802	521,802	6.26%
Equipment	333,125	67,072	88,911	153,830	89,730	-18.27%
Total Expenditures & Encumbrances	<u>\$ 5,029,169</u>	<u>\$ 5,202,146</u>	<u>\$ 5,456,040</u>	<u>\$ 6,093,909</u>	<u>\$ 5,959,574</u>	<u>4.63%</u>
Net change in fund balances	<u>\$ (157,257)</u>	<u>\$ (2,505)</u>	<u>\$ (112,099)</u>	<u>\$ (404,784)</u>	<u>\$ (380,020)</u>	

SALT LAKE CITY SCHOOL DISTRICT

General Fund Budget

For Fiscal Year 2016-17 With Comparative Information for Years 2012-13 Through 2015-16

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

	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Revised Budget	2016-17 Budget	Avg. 4 Yr. Chg.
Revenues:						
Property taxes	\$ 40,033,688	\$ 41,606,473	\$ 46,245,413	\$ 49,811,659	\$ 51,959,031	7.45%
Other local revenue	4,734,134	4,215,827	2,315,930	2,228,705	2,249,450	-13.12%
State of Utah	43,533,960	45,540,191	47,190,544	42,337,934	42,399,164	-0.65%
Federal government	271,808	263,336	241,879	231,524	511,554	22.05%
Total Revenues	88,573,590	91,625,827	95,993,766	94,609,822	97,119,199	2.41%
Expenditures & Encumbrances:						
Instruction						
Salaries	42,718,955	42,213,198	43,806,942	46,346,761	47,942,794	3.06%
Employee benefits	15,405,484	16,129,287	18,382,101	19,396,631	20,132,697	7.67%
Contract services	36,702	41,167	47,555	37,240	37,240	0.37%
Maintenance & repairs	242,941	312,235	387,178	104,000	104,000	-14.30%
Field trips, insurance, phone & travel	13,550	(57,834)	26,195	205,950	205,950	354.98%
Supplies and textbooks	2,148,688	2,364,962	2,251,398	2,685,779	2,699,742	6.41%
Equipment	1,621,768	2,048,130	3,153,058	746,000	2,000,000	5.83%
Indirect costs / Other	100	1,950	1,150	2,200	8,442	2085.50%
Total Instruction	62,188,187	63,053,095	68,055,577	69,524,561	73,130,865	4.40%
Counseling and Child Accounting						
Salaries	1,792,543	1,842,646	1,843,145	1,953,596	1,881,838	1.25%
Employee benefits	651,589	731,579	758,587	845,331	840,279	7.24%
Supplies and materials	3,767	2,554	1,556	9,000	9,000	34.73%
Total Counseling and Child Accounting	2,447,899	2,576,779	2,603,288	2,807,927	2,731,117	2.89%
General District Administration						
Salaries	405,018	342,863	339,121	360,943	374,727	-1.87%
Employee benefits	167,453	181,007	176,808	242,349	252,836	12.75%
Contract services	147,289	147,653	130,769	206,500	206,500	10.05%
Field trips, insurance, phone & travel	13,891	23,546	13,165	35,954	35,954	39.71%
Supplies and materials	30,465	33,657	33,205	45,000	45,000	11.93%
Indirect costs / Other	(708,005)	(553,151)	(515,200)	(780,929)	(757,364)	1.74%
Total General District Administration	56,111	175,575	177,868	109,817	157,653	45.24%
General School Administration						
Salaries	6,275,728	6,520,593	6,534,735	6,964,646	6,983,147	2.82%
Employee benefits	2,462,387	2,772,197	2,922,420	3,334,981	3,383,259	9.35%
Contract services	113,470	117,969	126,399	132,719	132,719	4.24%
Field trips, insurance, phone & travel	0	2,051	3,267	3,500	3,500	-
Supplies, textbooks & utilities	384,057	370,557	400,383	400,000	400,000	1.04%
Total General School Administration	9,235,643	9,783,367	9,987,204	10,835,846	10,902,625	4.51%

(continued on the following page)

SALT LAKE CITY SCHOOL DISTRICT

General Fund Budget

For Fiscal Year 2016-17 With Comparative Information for Years 2012-13 Through 2015-16

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

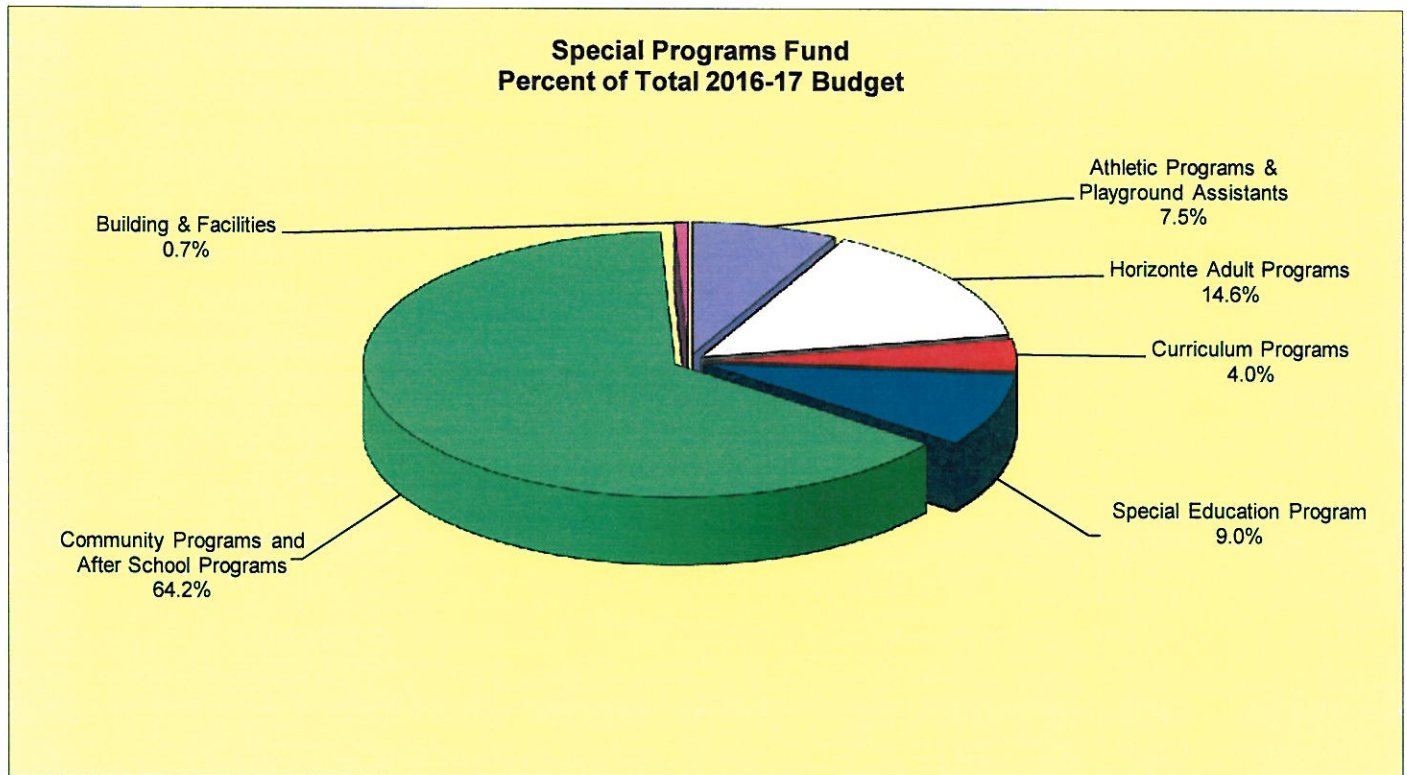
	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Revised Budget	2016-17 Budget	Avg. 4 Yr. Chg.
Business Services						
Salaries	\$ 2,512,552	\$ 2,492,660	\$ 2,642,300	\$ 2,803,268	\$ 2,881,080	3.67%
Employee benefits	966,717	991,119	1,114,388	1,306,985	1,349,222	9.89%
Contract services	40,826	54,226	9,353	52,000	52,000	6.84%
Maintenance & repairs	95,447	73,037	66,796	101,211	101,211	1.51%
Field trips, insurance, phone & travel	12,135	12,790	17,656	25,050	25,050	26.61%
Supplies and materials	150,478	144,211	147,980	207,789	186,156	5.93%
Indirect costs / Other	2,736	3,650	4,053	5,000	5,000	20.68%
Total Business Services	3,780,891	3,771,693	4,002,526	4,501,303	4,599,719	5.41%
Operation and Maint. of School Bldgs.						
Salaries	1,586,214	1,345,450	1,365,946	1,499,691	1,479,660	-1.68%
Employee benefits	750,160	629,167	656,405	863,823	868,945	3.96%
Contract services	0	112,707	115,258	120,000	120,000	-
Maintenance & repairs	1,633,558	1,625,345	3,090,713	1,581,170	1,581,170	-0.80%
Field trips, insurance, phone & travel	691,195	669,213	641,115	715,442	715,500	0.88%
Supplies and utilities	5,402,845	5,838,095	5,642,512	5,701,738	5,701,738	1.38%
Total Operation and Maint. of School Bldgs.	10,063,972	10,219,977	11,511,949	10,481,864	10,467,013	1.00%
Student transportation						
Salaries	20,219	0	0	28,433	0	-
Employee benefits	5,649	0	0	8,653	0	-
Total student transportation	25,868	0	0	37,086	0	-25.00%
Total Expenditures & Encumbrances	\$ 87,798,571	\$ 89,580,486	\$ 96,338,412	\$ 98,298,404	\$ 101,988,992	4.04%
Net change in fund balances	\$ 775,019	\$ 2,045,341	\$ (344,646)	\$ (3,688,582)	\$ (4,869,793)	

SALT LAKE CITY SCHOOL DISTRICT
Special Programs Fund Budget
Recap of Program Expenditure Summaries

For Fiscal Year 2016-17 With Comparative Information for Years 2012-13 Through 2015-16

This summary shows expenditures by major objective rather than by goal as many expenditures support several goals.

	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Revised Budget	2016-17 Budget	% of 2016-17 Total Budget
Special Programs Fund Budget						
Athletic Programs, Playground Assistants, etc.	\$ 1,211,008	\$ 1,181,894	\$ 1,182,022	\$ 1,043,977	\$ 1,051,443	7.5%
Horizonte Adult Programs	2,294,758	2,552,744	2,592,351	2,454,785	2,046,268	14.6%
Curriculum Programs	117,500	102,605	518,567	580,918	552,824	4.0%
Special Education Programs	1,100,901	1,099,493	1,215,798	1,169,792	1,250,676	9.0%
Community Programs & After School Programs	6,570,255	7,720,106	7,999,815	9,187,182	8,959,501	64.2%
Building & Facilities	1,247,140	1,229,150	986,836	99,500	102,000	0.7%
Columbus Community Center	7,682,505	6,303,821	3,405,223	0	0	0.0% *
Total Expenditures & Encumbrances	\$ 20,224,067	\$ 20,189,813	\$ 17,900,612	\$ 14,536,154	\$ 13,962,712	100.0%



* Columbus Community Center has been removed from the chart as it is now an independent entity.

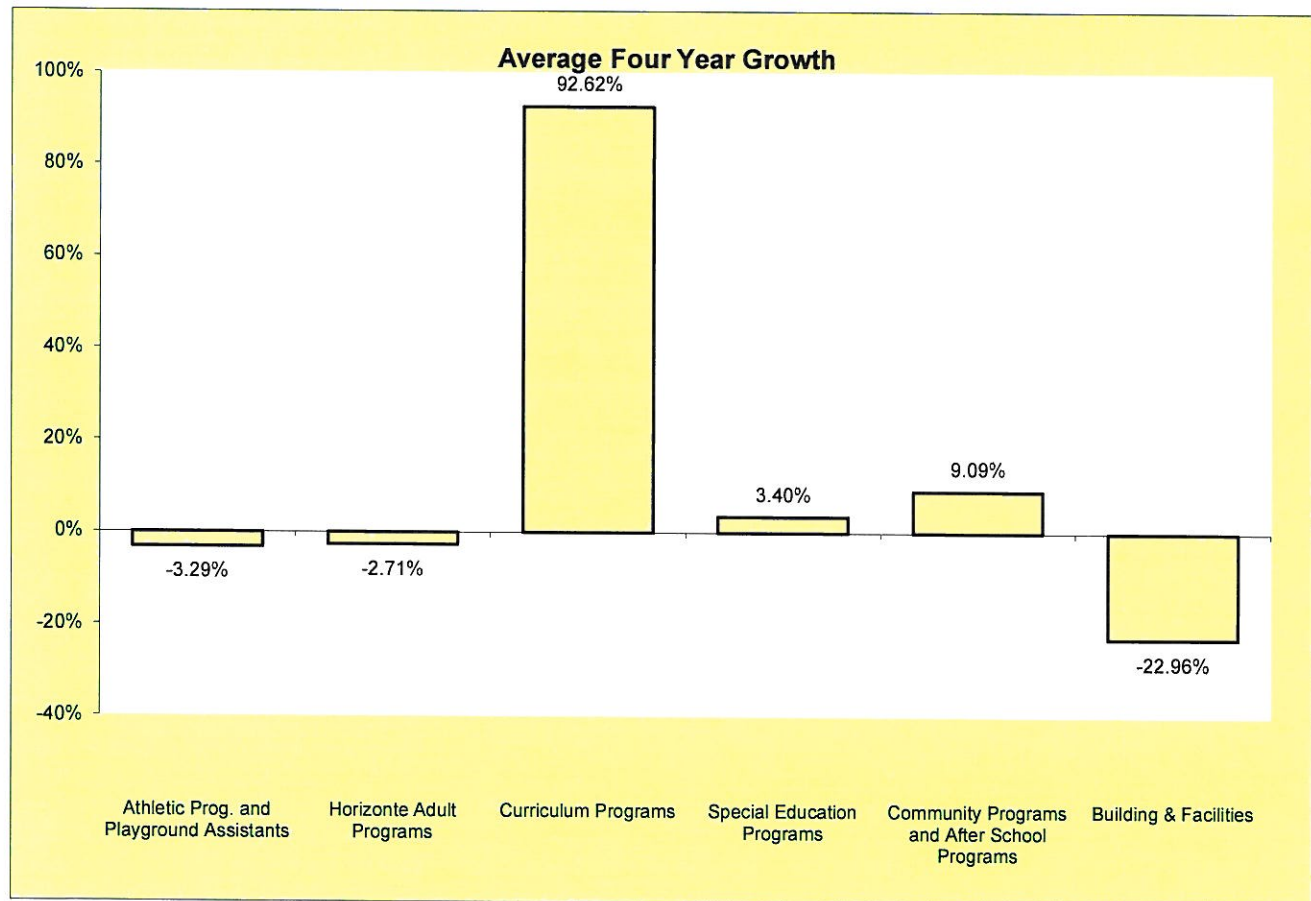
SALT LAKE CITY SCHOOL DISTRICT

Special Programs Fund Budget

Summary of Program Expenditure Percent Changes

For Fiscal Year 2016-17 With Comparative Information for Years 2013-14 Through 2016-17

	2013-14 % Change	2014-15 % Change	2015-16 % Change	2016-17 % Change	Avg. 4 Yr. Chg.
Special Programs Fund					
Athletic Programs, Playground Assistants, etc.	-2.40%	0.01%	-11.68%	0.72%	-3.29%
Horizonte Adult Programs	11.24%	1.55%	-5.31%	-16.64%	-2.71%
Curriculum Programs	-12.68%	405.40%	12.02%	-4.84%	92.62%
Special Education Programs	-0.13%	10.58%	-3.78%	6.91%	3.40%
Community Programs & After School Programs	17.50%	3.62%	14.84%	-2.48%	9.09%
Building & Facilities	-1.44%	-19.71%	-89.92%	2.51%	-22.96%
Columbus Community Center	-17.95%	-45.98%	-100.00%	*	*



* Columbus Community Center has been removed from the chart as it is now an independent entity.

SALT LAKE CITY SCHOOL DISTRICT

Special Programs Fund Budget*For Fiscal Year 2016-17 With Comparative Information for Years 2012-13 Through 2015-16***Middle and High School Athletic Programs and Elementary Playground Assistants**

The purpose of the Athletic Programs is to provide for the co-curricular aspect of the middle and high school athletics and to encourage schools to plan well-coordinated activity programs which enhance and compliment the academic program. Elementary Playground Assistants provide physical education and playground supervision to elementary students. Following is a summary of these programs.

	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Revised Budget	2016-17 Budget	Avg. 4 Yr. Chg.
Revenues:						
Property taxes	\$ 960,058	\$ 813,569	\$ 998,501	\$ 1,023,322	\$ 1,003,977	1.14%
Total Revenues	<u>960,058</u>	<u>813,569</u>	<u>998,501</u>	<u>1,023,322</u>	<u>1,003,977</u>	<u>1.14%</u>
Expenditures & Encumbrances:						
Salaries	564,529	624,107	612,206	558,610	559,917	-0.20%
Employee benefits	128,871	147,803	153,702	137,532	137,860	1.74%
Contract services	218,082	53,600	59,850	55,100	36,000	-20.87%
Maintenance & repairs	8,455	32,560	30,990	33,000	30,000	63.70%
Field trips, insurance, phone & travel	148,954	177,303	183,055	153,674	144,999	-0.66%
Supplies and textbooks	122,621	146,122	131,364	106,061	142,667	4.09%
Equipment	19,496	399	10,855	0	0	-
Total Expenditures & Encumbrances	<u>\$ 1,211,008</u>	<u>\$ 1,181,894</u>	<u>\$ 1,182,022</u>	<u>\$ 1,043,977</u>	<u>\$ 1,051,443</u>	<u>-3.29%</u>
Net change in fund balances	<u>\$ (250,950)</u>	<u>\$ (368,325)</u>	<u>\$ (183,521)</u>	<u>\$ (20,655)</u>	<u>\$ (47,466)</u>	

SALT LAKE CITY SCHOOL DISTRICT

Special Programs Fund Budget

For Fiscal Year 2016-17 With Comparative Information for Years 2012-13 Through 2015-16

Horizonte Adult and Community Alternative Education Programs

The Horizonte Instruction and Training Center offers Adult Basic Education, Adult High School Completion, and Adult English as a Second Language courses to students eighteen and older. The Community Alternative Education program provides support for adult and alternative students (students who do not thrive in the conventional high school and intermediate environment) by increasing technological opportunities and providing community school services. Following is a summary of these programs.

	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Revised Budget	2016-17 Budget	Avg. 4 Yr. Chg.
Revenues:						
Property taxes	\$ 146,623	\$ 156,107	\$ 160,252	\$ 167,476	\$ 168,754	3.77%
Other local revenue	153,257	144,453	149,196	150,000	145,000	-1.35%
State of Utah	1,590,599	1,803,625	1,941,731	1,737,754	1,666,637	1.20%
Federal Government	404,279	448,559	341,172	399,555	65,877	-20.93%
Total Revenues	2,294,758	2,552,744	2,592,351	2,454,785	2,046,268	-2.71%
Expenditures & Encumbrances:						
Salaries	1,399,818	1,543,983	1,686,329	1,515,968	1,281,790	-2.11%
Employee benefits	434,187	509,961	566,050	569,091	488,630	3.13%
Contract services	71,631	91,150	119,023	155,400	155,400	29.24%
Maintenance & repairs	46,240	50,858	30,390	46,000	46,000	-0.13%
Field trips, insurance, phone & travel	19,483	20,423	17,193	15,700	15,700	-4.85%
Supplies, textbooks & utilities	227,198	230,719	138,681	108,005	58,748	-18.54%
Equipment	42,824	54,400	27,017	35,715	0	-
Indirect Costs	53,376	51,250	7,668	8,906	0	-
Total Expenditures & Encumbrances	\$ 2,294,758	\$ 2,552,744	\$ 2,592,351	\$ 2,454,785	\$ 2,046,268	-2.71%
Net change in fund balances	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	

SALT LAKE CITY SCHOOL DISTRICT

Special Programs Fund Budget*For Fiscal Year 2016-17 With Comparative Information for Years 2012-13 Through 2015-16***Curriculum Programs including K-12 Physical Education and Fine Arts**

The K-12 Physical Education program frees teachers and aids providing time for in-service training and curriculum development. The District's Fine Arts program provides leadership in the development of District-wide curriculum in the Fine Arts. In 2014-15 the District was awarded a 3 year Federal grant for a Comprehensive School Physical Activity and Nutrition Program. Following is a summary of these programs.

	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Revised Budget	2016-17 Budget	Avg. 4 Yr. Chg.
Revenues:						
Property taxes	\$ 117,500	\$ 97,789	\$ 123,771	\$ 136,866	\$ 139,576	4.70%
Other local revenue	0	1,316	1,527	6,000	0	-
State of Utah	0	3,500	0	10,000	0	-
Federal Government	0	0	393,269	428,052	413,248	-
Total Revenues	<u>117,500</u>	<u>102,605</u>	<u>518,567</u>	<u>580,918</u>	<u>552,824</u>	<u>92.62%</u>
Expenditures & Encumbrances:						
Salaries	44,270	28,407	95,176	145,999	155,300	62.70%
Employee benefits	14,267	7,456	12,449	26,514	28,301	24.59%
Contract services	37,875	43,587	203,446	248,465	242,599	135.13%
Field trips, insurance, phone & travel	7,525	17,094	23,152	40,016	36,246	95.42%
Supplies and textbooks	13,563	6,061	172,287	110,247	81,031	124.36%
Equipment	0	0	3,252	0	0	-
Indirect costs	0	0	8,805	9,677	9,347	-
Total Expenditures & Encumbrances	<u>\$ 117,500</u>	<u>\$ 102,605</u>	<u>\$ 518,567</u>	<u>\$ 580,918</u>	<u>\$ 552,824</u>	<u>92.62%</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

Special Programs Fund Budget*For Fiscal Year 2016-17 With Comparative Information for Years 2012-13 Through 2015-16***Special Education Prekindergarten and Hospitalized Programs**

The Preschool program is designed to provide a free and appropriate public education to students between the ages of three and five, and who have been classified as disabled in accordance with State guidelines. The Hospitalized program is designed to provide education in a hospital setting to students who cannot benefit from the regular instructional program without special education. Following is a summary of these programs.

	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Revised Budget	2016-17 Budget	Avg. 4 Yr. Chg.
Revenues:						
State of Utah	\$ 947,513	\$ 906,703	\$ 1,014,871	\$ 1,012,700	\$ 1,093,576	3.85%
Federal Government	153,388	192,790	200,927	157,092	157,100	0.61%
Total Revenues	1,100,901	1,099,493	1,215,798	1,169,792	1,250,676	3.40%
Expenditures & Encumbrances:						
Salaries	802,236	778,488	872,179	816,522	876,799	2.32%
Employee benefits	280,494	286,625	328,926	317,568	338,175	5.14%
Contract services	0	17,120	0	17,000	17,000	-
Field trips, insurance, phone & travel	8,895	7,475	4,582	7,500	7,500	-3.92%
Supplies and textbooks	5,637	5,656	5,368	7,700	7,700	9.15%
Indirect Costs	3,639	4,129	4,743	3,502	3,502	-0.94%
Total Expenditures & Encumbrances	\$ 1,100,901	\$ 1,099,493	\$ 1,215,798	\$ 1,169,792	\$ 1,250,676	3.40%
Net change in fund balances	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	

SALT LAKE CITY SCHOOL DISTRICT

Special Programs Fund Budget*For Fiscal Year 2016-17 With Comparative Information for Years 2012-13 Through 2015-16***Community Programs & After School Programs**

Community Programs include the District's Community Education programs for students and community members outside the regular school day and school administrative and other expenses to support the after and extended day programs at the schools. Schools serve as community education centers through these programs. Programs include Extended Day Programs, Pre-Kindergarten for At Risk Students, School Tutor programs, and 21st Century Learning Center programs. Following is a summary of these programs.

	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Revised Budget	2016-17 Budget	Avg. 4 Yr. Chg.
Revenues:						
Property taxes	\$ 717,369	\$ 674,259	\$ 622,700	\$ 803,166	\$ 810,871	3.26%
Other local revenue	4,384,450	5,878,849	5,722,352	6,599,297	6,668,096	13.02%
State of Utah	0	24,041	172,116	141,159	122,120	-
Federal government	1,608,320	1,123,021	1,023,363	1,353,874	1,109,371	-7.76%
Total Revenues	6,710,139	7,700,170	7,540,531	8,897,496	8,710,458	7.45%
Expenditures & Encumbrances:						
Salaries	4,317,640	5,091,183	5,259,217	5,933,095	5,794,711	8.55%
Employee benefits	1,162,415	1,467,269	1,543,763	1,889,594	1,923,046	16.36%
Contract services	702,552	724,567	725,997	832,487	751,853	1.75%
Field trips, insurance, phone & travel	48,984	58,372	59,085	111,300	99,877	25.97%
Supplies and textbooks	170,455	210,228	248,670	255,946	232,923	9.16%
Equipment	0	21,780	16,767	7,300	5,300	-
Indirect Costs	168,209	146,707	146,316	157,460	151,791	-2.44%
Total Expenditures & Encumbrances	\$ 6,570,255	\$ 7,720,106	\$ 7,999,815	\$ 9,187,182	\$ 8,959,501	9.09%
Net change in fund balances	\$ 139,884	\$ (19,936)	\$ (459,284)	\$ (289,686)	\$ (249,043)	

SALT LAKE CITY SCHOOL DISTRICT

Special Programs Fund Budget*For Fiscal Year 2016-17 With Comparative Information for Years 2012-13 Through 2015-16***Building and Facilities**

When not in use for regular school activities, the District rents out it's buildings and facilities for various community activities and events. In the 2012 to 2014 years community recreation and sports related capital projects were included in this fund. Following is a summary of the Building and Facilities programs.

	2012-13	2013-14	2014-15	2015-16	2016-17	Avg. 4
	Actual	Actual	Actual	Revised Budget	Budget	Yr. Chg.
Revenues:						
Property taxes	\$ 117,825	\$ 239,994	\$ 76,848	\$ 99,500	\$ 102,000	-3.36%
Other local revenue	868,219	123,945	1,564,921	0	0	-
Total Revenues	<u>986,044</u>	<u>363,939</u>	<u>1,641,769</u>	<u>99,500</u>	<u>102,000</u>	<u>-22.41%</u>
Expenditures & Encumbrances:						
Salaries	23,123	30,918	28,367	24,676	25,296	2.35%
Employee benefits	6,191	77,091	8,838	8,178	8,383	8.85%
Contract services	75,858	79,114	94,492	500	500	-24.84%
Maintenance & repairs	1,016,063	960,317	787,383	500	500	-
Field trips, insurance, phone & travel	1,325	0	0	0	0	-
Supplies and textbooks	46,279	13,149	604	0	0	-
Equipment	10,864	7,791	0	0	0	-
Indirect Costs	67,437	60,770	67,152	65,646	67,321	-0.04%
Total Expenditures & Encumbrances	<u>\$ 1,247,140</u>	<u>\$ 1,229,150</u>	<u>\$ 986,836</u>	<u>\$ 99,500</u>	<u>\$ 102,000</u>	<u>-22.96%</u>
Net change in fund balances	<u>\$ (261,096)</u>	<u>\$ (865,211)</u>	<u>\$ 654,933</u>	<u>\$ 0</u>	<u>\$ 0</u>	

SALT LAKE CITY SCHOOL DISTRICT

Special Programs Fund Budget*For Fiscal Year 2016-17 With Comparative Information for Years 2012-13 Through 2015-16***Columbus Community Center Programs**

Effective January 1, 2015, the Columbus Community Center became an independent entity. The Columbus Community Center provides training programs for disabled and handicapped individuals to help them obtain employment. Following is a summary of the Columbus Community Center Programs while they were under the auspices of the District

	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Revised Budget	2016-17 Budget	Avg. 4 Yr. Chg.
Revenues:						
Other local revenue	\$ 2,601,755	\$ 2,303,029	\$ 796,987	\$ 0	\$ 0	-
State of Utah	1,157,562	1,174,326	383,853	0	0	-
Federal government	3,923,288	2,826,612	2,224,383	0	0	-
Total Revenues	7,682,605	6,303,967	3,405,223	0	0	-
Expenditures & Encumbrances:						
Salaries	3,794,932	3,514,135	1,849,520	0	0	-
Employee benefits	968,551	947,169	500,826	0	0	-
Contract services	169,835	124,232	95,315	0	0	-
Maintenance & repairs	1,602,814	534,443	312,885	0	0	-
Field trips, insurance, phone & travel	73,187	84,608	52,425	0	0	-
Supplies, textbooks & utilities	826,863	843,233	469,576	0	0	-
Equipment	58,271	106,609	44,577	0	0	-
Indirect Costs	188,051	149,392	80,099	0	0	-
Total Expenditures & Encumbrances	\$ 7,682,505	\$ 6,303,821	\$ 3,405,223	\$ 0	\$ 0	-
Net change in fund balances	\$ 100	\$ 146	\$ 0	\$ 0	\$ 0	



SALT LAKE CITY
SCHOOL DISTRICT
Your Best Choice

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.

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SALT LAKE CITY
SCHOOL DISTRICT
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Chart 1

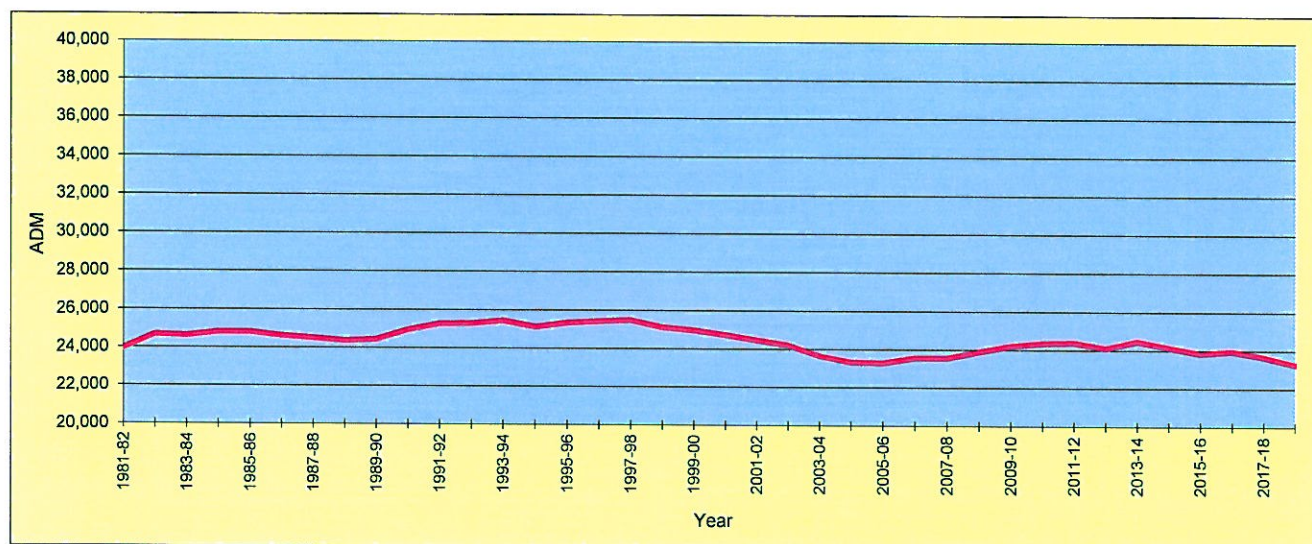
SALT LAKE CITY SCHOOL DISTRICT

District Enrollment Trends - Average Daily Membership*Years Ended 1982 to 2015 Actual with Projections from 2016 to 2020*

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 regentrification 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; 2014-15 actual ADM of 24,127 was within 249 students of the projected 23,878 ADM for that year. Since the 2015-16 year is not yet complete, we do not have actual ADM for that year, but currently it appears actual ADM will be 23,835 students, which is approximately a .30 percent variance from the 23,764 projection included in the 2015-16 budget document.

Fiscal Year	ADM	Fiscal Year	ADM	Fiscal Year	ADM	Fiscal Year	ADM	Fiscal Year	ADM
1981-82	23,909	1989-90	24,401	1997-98	25,454	2005-06	23,283	2013-14	24,447
1982-83	24,641	1990-91	24,897	1998-99	25,083	2006-07	23,548	2014-15	24,127
1983-84	24,579	1991-92	25,249	1999-00	24,944	2007-08	23,552	2015-16	23,835
1984-85	24,764	1992-93	25,261	2000-01	24,696	2008-09	23,880	2016-17	23,942
1985-86	24,769	1993-94	25,410	2001-02	24,443	2009-10	24,177	2017-18	23,671
1986-87	24,581	1994-95	25,083	2002-03	24,190	2010-11	24,336	2018-19	23,264
1987-88	24,474	1995-96	25,309	2003-04	23,623	2011-12	24,365	2019-20	22,696
1988-89	24,338	1996-97	25,400	2004-05	23,310	2012-13	24,077	Projected	



(Includes Self-Contained Handicapped and Youth In Custody)

SALT LAKE CITY SCHOOL DISTRICT

October 1 Enrollment by School*For Fiscal Years 2012-13 to 2015-16 with Projections for 2016-17 to 2019-20*

	2012-13	Actual Enrollment			Projected Enrollment *			
		2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
Elementary								
Backman	565	604	570	560	559	557	555	552
Beacon Heights	463	446	456	482	482	479	477	475
Bennion	280	262	270	263	263	262	261	259
Bonneville	571	562	538	514	513	511	509	507
Dilworth	595	579	596	621	620	618	615	613
Edison	601	629	559	531	530	528	526	524
Emerson	565	584	574	575	574	572	570	567
Ensign	354	343	347	343	343	341	340	338
Escalante	495	484	486	445	445	443	441	439
Franklin	538	534	481	449	449	447	445	443
Hawthorne	466	470	428	428	428	426	424	422
Highland Park	649	735	730	701	700	697	694	691
Indian Hills	456	457	475	451	451	449	447	445
Jackson	459	465	490	496	496	493	491	489
Lincoln	535	487	458	435	435	433	431	429
Meadowlark	516	525	510	517	516	514	512	510
Mountain View	593	604	571	597	596	594	591	589
Newman	448	484	469	438	438	436	434	432
Nibley Park	517	495	476	480	480	477	475	473
North Star	652	706	662	622	621	619	616	614
Parkview	439	460	443	396	396	394	392	391
Riley	406	411	399	380	380	378	376	375
Rose Park	454	469	459	472	472	470	468	466
Uintah	553	552	556	565	564	562	560	557
Wasatch	505	476	494	449	449	447	445	443
Washington	391	369	371	345	345	343	342	340
Whittier	661	698	662	685	684	681	679	676
	13,727	13,890	13,530	13,240	13,227	13,171	13,115	13,059
Middle Schools								
Bryant	493	437	406	393	393	391	389	388
Clayton	688	744	706	724	723	720	717	714
Glendale	765	794	772	816	815	812	808	805
Hillside	540	545	556	590	589	587	584	582
Northwest	683	781	811	865	864	860	857	853
	3,169	3,301	3,251	3,388	3,385	3,370	3,356	3,342
High Schools								
East	1,986	1,909	1,958	1,924	1,922	1,914	1,906	1,898
Highland	1,539	1,564	1,631	1,643	1,641	1,634	1,627	1,621
West	2,528	2,403	2,340	2,382	2,380	2,370	2,360	2,350
Innovations	166	247	297	359	359	357	356	354
Horizonte	588	609	571	661	660	658	655	652
	6,807	6,732	6,797	6,969	6,962	6,933	6,903	6,874
Charters and Other								
Open Classroom	380	385	372	370	370	370	370	370
School for Science Ed.	348	378	396	400	400	400	400	400
Hospital & Columbus	56	45	38	25	25	25	25	25
	784	808	806	795	795	794	795	795
Total Enrollment	24,487	24,731	24,384	24,392	24,368	24,268	24,169	24,070

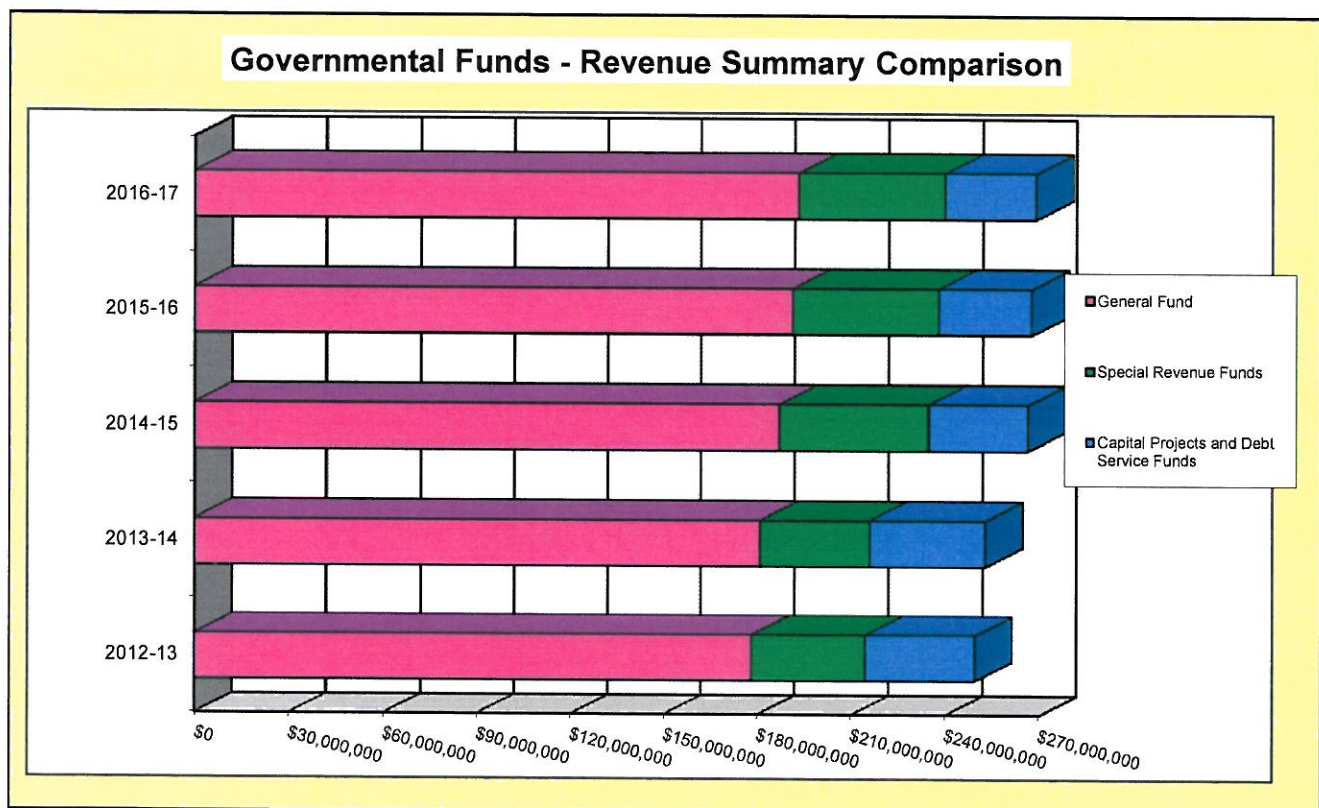
* Projections are calculated using a 5 year cohort history.

Chart 2

SALT LAKE CITY SCHOOL DISTRICT

Governmental Funds - Revenue Summary Comparison*For Fiscal Year 2016-17 With Comparative Information for Years 2012-13 Through 2015-16*

Fiscal Year	General Fund	Special Revenue Funds	Capital Projects and Debt Service Funds	Total All Governmental Funds
2012-13	\$ 178,094,549	\$ 36,286,563	\$ 35,013,536	\$ 249,394,648
2013-14	180,909,627	34,962,505	36,880,287	252,752,419
2014-15	187,093,322	47,640,104 *	31,650,641	266,384,067
2015-16	191,247,396	46,606,609 *	29,724,014	267,578,019
2016-17	193,258,750	46,694,404 *	28,985,561	268,938,715



* The reporting of tax increment revenues and expenditures is required by the Office of the Utah State Auditor starting with the 2014-15 fiscal year.

SALT LAKE CITY SCHOOL DISTRICT

Governmental Funds - Revenue and Expenditures Summary Comparison*For Fiscal Year 2016-17 With Comparative Information for Years 2012-13 Through 2015-16*

	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Revised Budget	2016-17 Budget
General Fund					
Revenues:					
Property taxes	\$ 71,560,420	\$ 74,962,972	\$ 81,457,397	\$ 86,625,189	\$ 89,994,710
Interest on Investments	1,050,876	601,601	139,298	511,654	511,654
Other local revenue	4,667,032	4,413,761	3,073,815	2,700,151	2,329,395
State of Utah	80,211,270	83,199,671	86,268,602	83,487,020	83,699,736
Federal government	20,604,951	17,731,622	16,154,210	17,923,382	16,723,255
Total Revenues	<u>178,094,549</u>	<u>180,909,627</u>	<u>187,093,322</u>	<u>191,247,396</u>	<u>193,258,750</u>
Expenditures:					
Instruction	122,634,083	122,147,643	127,893,109	132,536,375	135,126,393
Child accounting and counseling	5,821,333	5,948,151	6,114,159	6,282,089	6,303,825
Media services and educational supervision	11,484,002	11,798,021	12,679,160	14,221,518	14,040,229
General District administration	719,420	748,818	720,533	918,070	942,341
General school administration	10,170,799	10,326,406	10,538,290	11,510,210	11,553,364
Central services	4,586,731	4,646,348	5,105,707	5,585,615	5,717,405
Operation and maintenance of school buildings	17,183,397	17,692,534	19,233,082	18,840,086	19,121,156
Student transportation	5,580,941	6,076,530	5,266,542	5,805,722	5,841,900
Child Nutrition Services	98,303	146,715	152,324	180,474	155,697
Total Expenditures	<u>\$ 178,279,009</u>	<u>\$ 179,531,166</u>	<u>\$ 187,702,906</u>	<u>\$ 195,880,159</u>	<u>\$ 198,802,310</u>
Special Revenue Funds					
Revenues:					
Property taxes	\$ 2,054,945	\$ 1,981,718	\$ 1,982,072	\$ 2,130,830	\$ 2,123,178
Tax Increment	0	0	13,487,433 *	14,756,784 *	14,756,784 *
Sale of Food	1,260,986	1,190,479	1,247,160	1,357,953	1,339,674
Other local revenue	11,778,378	12,031,840	11,827,237	11,241,297	11,301,596
State of Utah	5,384,987	5,538,490	5,238,572	4,723,234	4,817,742
Federal government	15,807,267	14,219,978	13,857,630	12,396,511	12,355,430
Total Revenues	<u>36,286,563</u>	<u>34,962,505</u>	<u>47,640,104</u>	<u>46,606,609</u>	<u>46,694,404</u>
Expenditures:					
Instruction	13,966,006	13,997,347	12,821,046	12,083,636	11,578,181
Counseling	29,540	31,297	110,412	116,861	65,877
Media services and educational supervision	3,098,804	4,142,406	3,866,291	3,679,517	3,656,053
General District administration	469,805	393,630	306,427	239,356	226,246
General school administration	1,505,058	1,942,010	2,017,781	2,244,600	2,264,803
Central services	40,081	143,930	137,363	44,400	44,400
Operation and maintenance of school buildings	2,107,141	1,058,895	644,019	333,930	332,473
Child nutrition services	13,031,736	12,580,529	12,472,647	13,508,827	14,019,990
Community services and building rentals	29,315	39,617	13,524,788 *	14,790,638 *	14,791,463 *
Columbus - adult trainable	1,248,839	931,160	475,648	0	0
Capital Outlay	1,021,122	961,995	784,515	0	0
Total Expenditures	<u>\$ 36,547,447</u>	<u>\$ 36,222,816</u>	<u>\$ 47,160,937</u>	<u>\$ 47,041,765</u>	<u>\$ 46,979,486</u>

(continued on the following page)

	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Revised Budget	2016-17 Budget
Capital Projects & Debt Service Funds					
Revenues:					
Property Tax	\$ 34,550,589	\$ 36,326,454	\$ 30,800,232	\$ 29,159,930	\$ 28,567,954
Interest on Investments	182,519	165,968	210,514	236,275	256,275
Other local, State of Utah & Federal	257,415	387,865	639,895	327,809	161,332
State of Utah	23,013	0	0	0	0
Total Revenues	<u>35,013,536</u>	<u>36,880,287</u>	<u>31,650,641</u>	<u>29,724,014</u>	<u>28,985,561</u>
Expenditures:					
Salaries	2,222,358	2,245,737	2,152,277	2,391,732	2,489,954
Employee benefits	892,049	956,859	995,515	1,217,456	1,288,834
Contracted services	11,381,425	7,692,855	9,968,482	27,588,244	14,142,829
Supplies and materials	153,149	54,239	23,901	1,950,613	2,061,189
Travel and conferences	16,108	6,432	18,569	21,175	21,125
Equipment & Property acquisition	247,399	1,365,985	184,613	732,207	553,200
Bond issuance costs	113,133	0	0	0	0
Bond redemption, interest & paying agent fees	16,797,980	17,412,526	10,531,793	10,531,846	9,015,944
Total Expenditures:	<u>\$ 31,823,601</u>	<u>\$ 29,737,253</u>	<u>\$ 23,875,150</u>	<u>\$ 44,433,273</u>	<u>\$ 29,573,075</u>
Total All Governmental Funds					
Revenues	<u>\$ 249,394,648</u>	<u>\$ 252,752,419</u>	<u>\$ 266,384,067</u>	<u>\$ 267,578,019</u>	<u>\$ 268,938,715</u>
Expenditures:	<u>\$ 246,650,057</u>	<u>\$ 245,491,235</u>	<u>\$ 258,738,993</u>	<u>\$ 287,355,197</u>	<u>\$ 275,354,871</u>

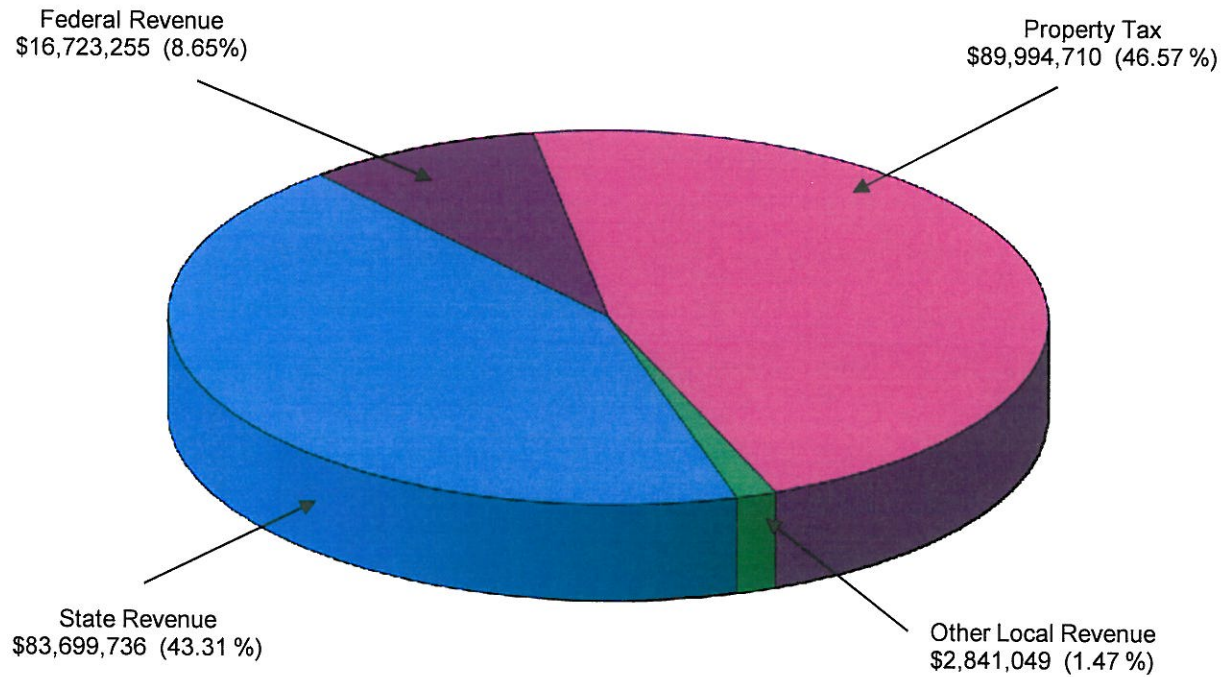
* The reporting of tax increment revenues and expenditures is required by the Office of the Utah State Auditor starting with the 2014-15 fiscal year.

Chart 3

SALT LAKE CITY SCHOOL DISTRICT

Total General Fund Revenue

2016-17 Total \$193.3 Million



SALT LAKE CITY SCHOOL DISTRICT

General Fund Revenue
State Guaranteed Basic Program and Basic Tax Rate Combined
2016-17 Total \$193.3 Million

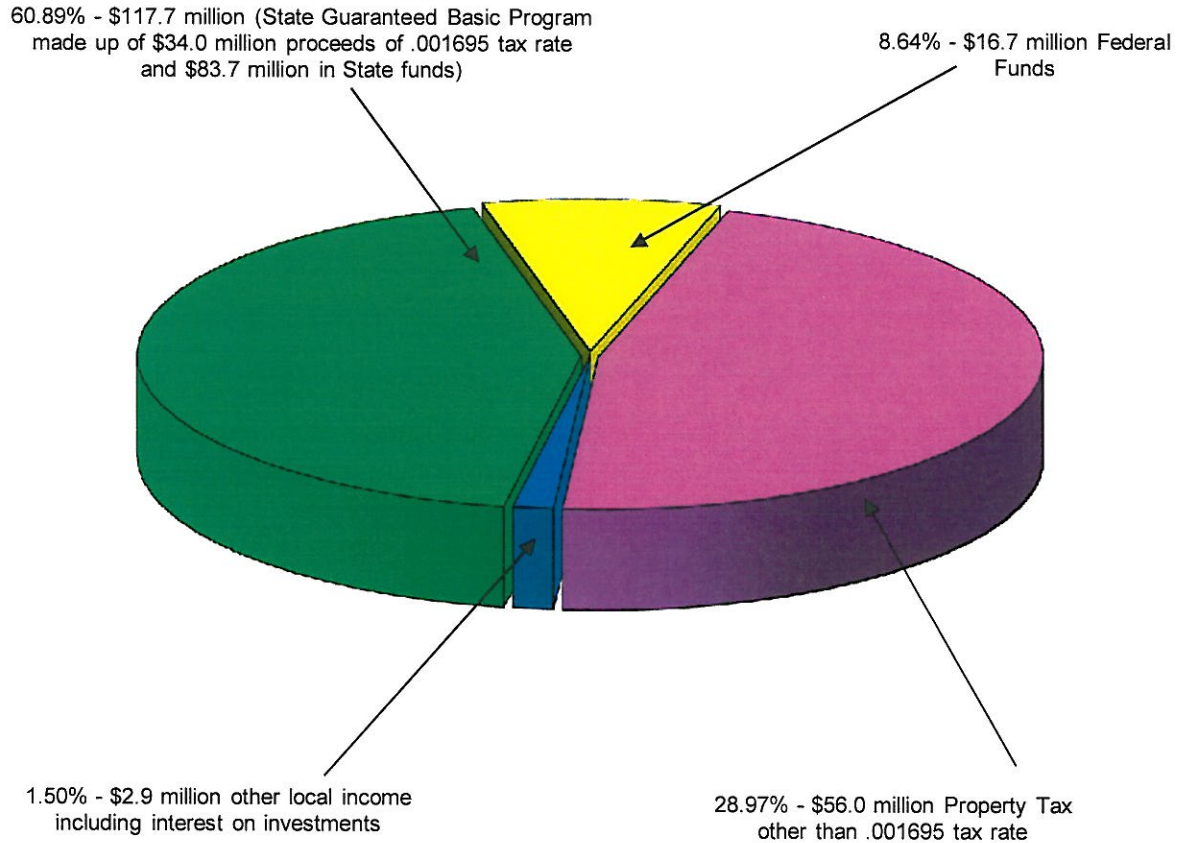


Chart 5

SALT LAKE CITY SCHOOL DISTRICT

General Fund Revenues by Source*Years Ended 2013 to 2015 Actual and Years Ended 2016 to 2017 Estimated*

Fiscal Year	Property Taxes	Investment Earnings	Other Local	State Sources	Federal Sources	Total Sources	Percent Increase From Prior Year
2012-13	\$ 71,560,420	\$ 1,050,876	\$ 4,667,032	\$ 80,211,270	\$ 20,604,951	\$ 178,094,549	1.85%
2013-14	74,962,972	601,601	4,413,761	83,199,671	17,731,622	180,909,627	1.58%
2014-15	81,457,397	139,298	3,073,815	86,268,602	16,154,210	187,093,322	3.42%
* 2015-16	86,625,189	511,654	2,700,151	83,487,020	17,923,382	191,247,396	2.22%
* 2016-17 (* Estimated)	89,994,710	511,654	2,329,395	83,699,736	16,723,255	193,258,750	1.05%

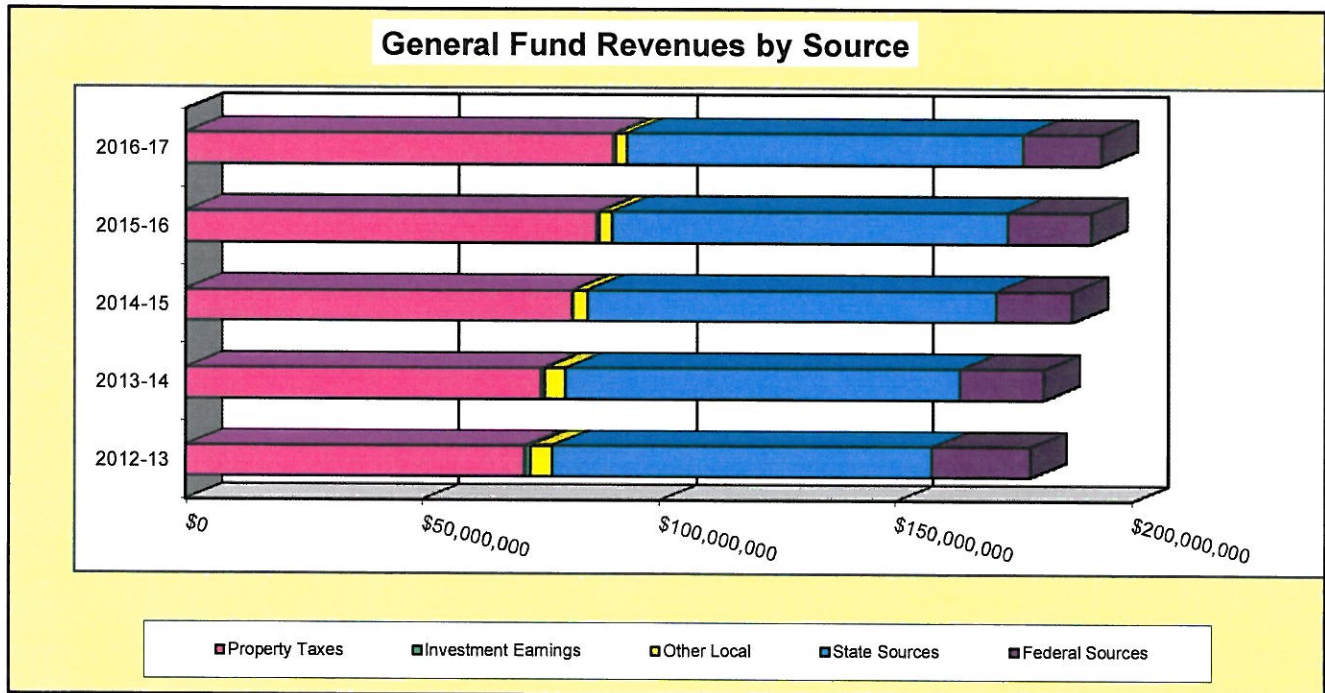


Chart 6

SALT LAKE CITY SCHOOL DISTRICT

Property Tax Revenue Summary*For Fiscal Year 2016-17 With Comparative Information for Years 2012-13 Through 2015-16*

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
2012-13	\$ 71,560,420	\$ 2,054,945	\$ 34,550,589	\$ 108,165,954
2013-14	74,962,972	1,981,718	36,326,454	113,271,144
2014-15	81,457,397	1,982,072	30,800,232	114,239,701
2015-16	86,625,189	2,130,830	29,159,930	117,915,949
2016-17	89,994,710	2,123,178	28,567,954	120,685,842

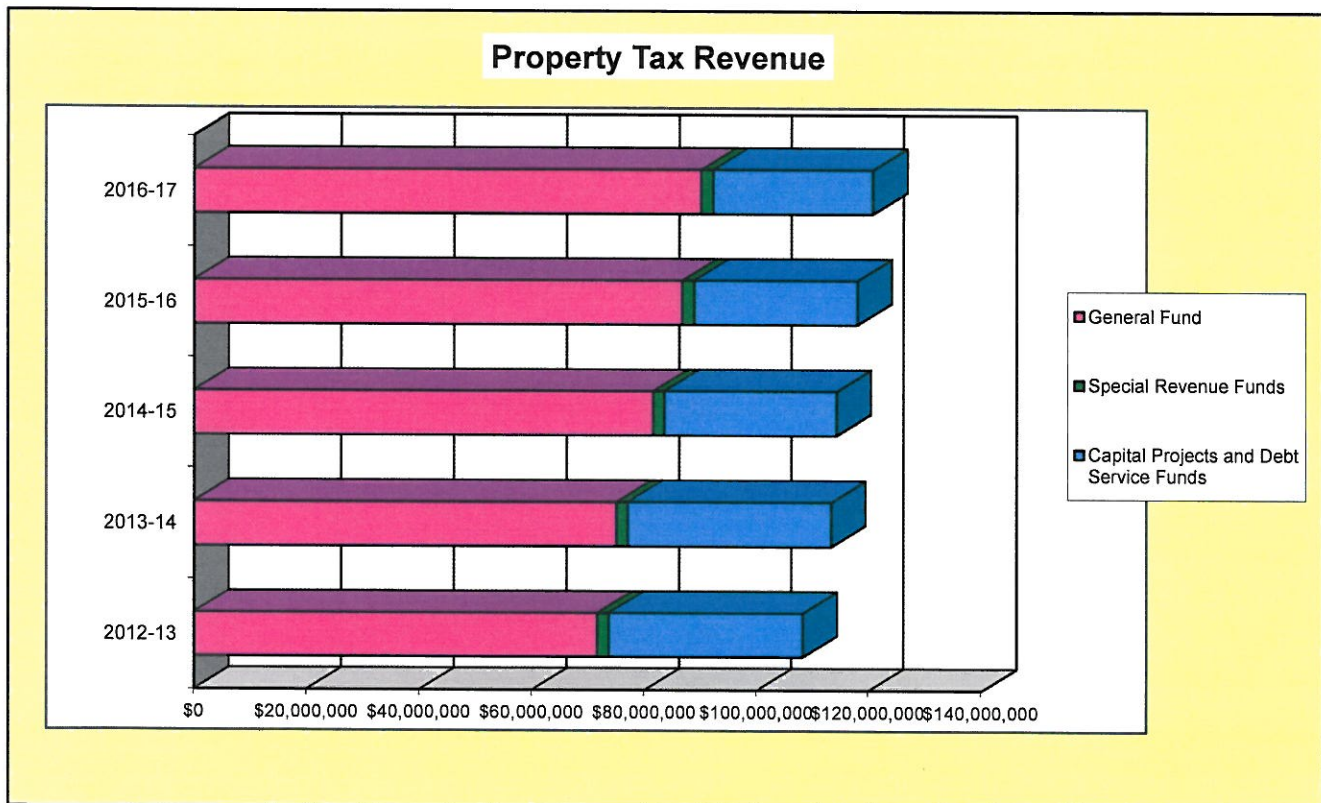
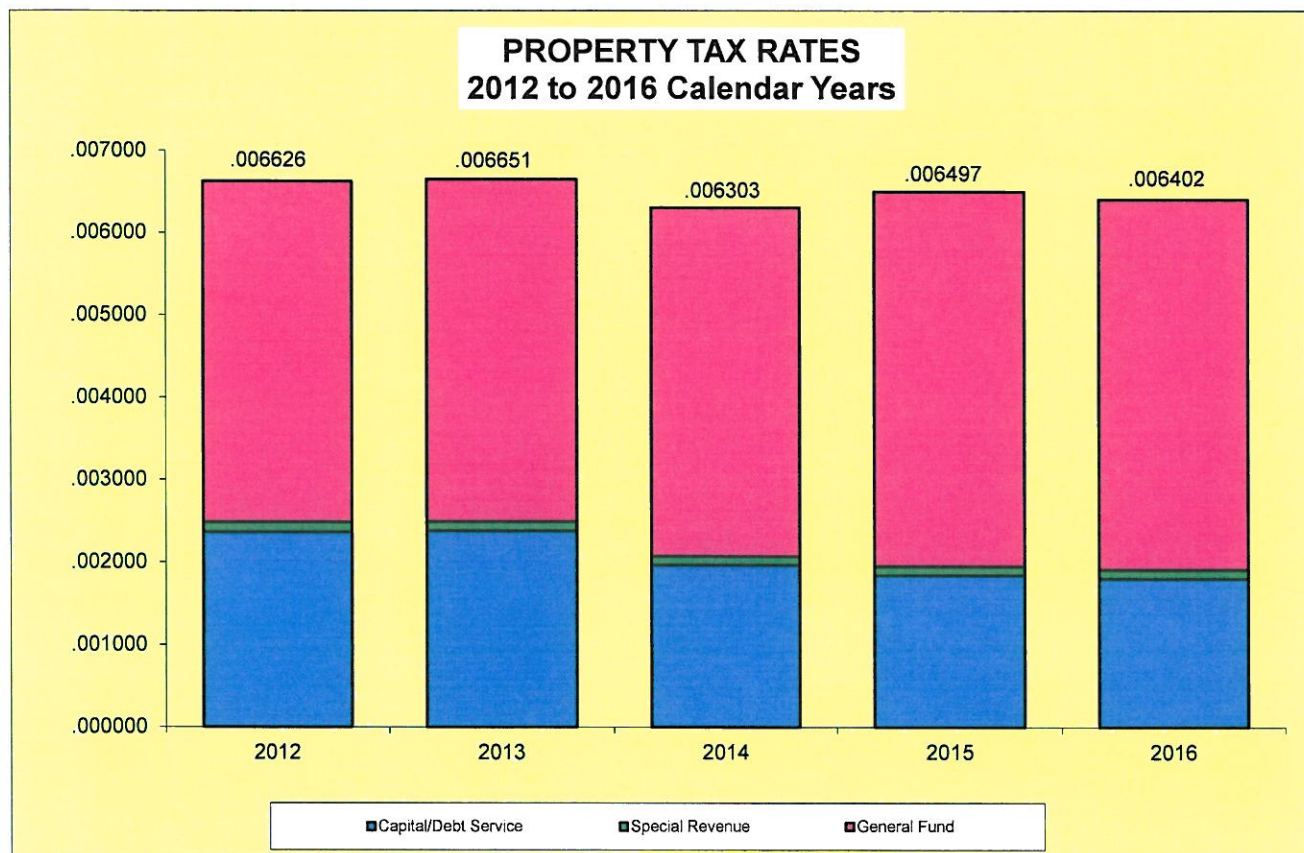


Chart 7

SALT LAKE CITY SCHOOL DISTRICT

Schedule of Property Tax Rates by Fund*Years Ended 2012 through 2016***We do not anticipate significant changes in future tax rates.**

Calendar Year	Capital Projects and Debt Service	Special Programs	General Fund	Total Funds	
<u>Tax Rates Per \$1 of Taxable Value</u>					
2012	.002363	.000119	.004144	.006626	1
2013	.002380	.000110	.004161	.006651	2
2014	.001967	.000103	.004233	.006303	3
2015	.001840	.000108	.004549	.006497	4
2016	.001803	.000106	.004493	.006402	5



1 Tax rate includes capital equalization levy of .000348

2 Tax rate includes capital equalization levy of .000367

3 Tax rate includes capital equalization levy of .000352

4 Tax rate includes capital equalization levy of .000365

5 Tax rate includes capital equalization levy of .000365

Chart 8

SALT LAKE CITY SCHOOL DISTRICT

**Taxable Property Within the District, Estimated Market Value,
Total Taxable Value, and Net Taxable Value***Years Ended 2012 through 2019*

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
2012	24,407,186,130	-0.37%	18,560,886,638	0.05%	16,642,374,564	-0.96%
2013	25,638,645,909	5.05%	19,574,475,839	5.46%	17,501,596,723	5.16%
2014	27,302,520,481	6.49%	20,902,681,648	6.79%	18,762,838,240	7.21%
* 2015	27,891,538,625	2.16%	21,267,709,127	1.75%	19,127,865,719	1.95%
* 2016	28,491,300,563	2.15%	21,635,835,620	1.73%	19,495,992,212	1.92%
** 2017	29,118,109,175	2.20%	22,025,280,661	1.80%	19,885,912,056	2.00%
** 2018	29,758,707,577	2.20%	22,421,735,713	1.80%	20,283,630,297	2.00%
** 2019	30,413,399,144	2.20%	22,825,326,956	1.80%	20,689,302,903	2.00%

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

** Projected

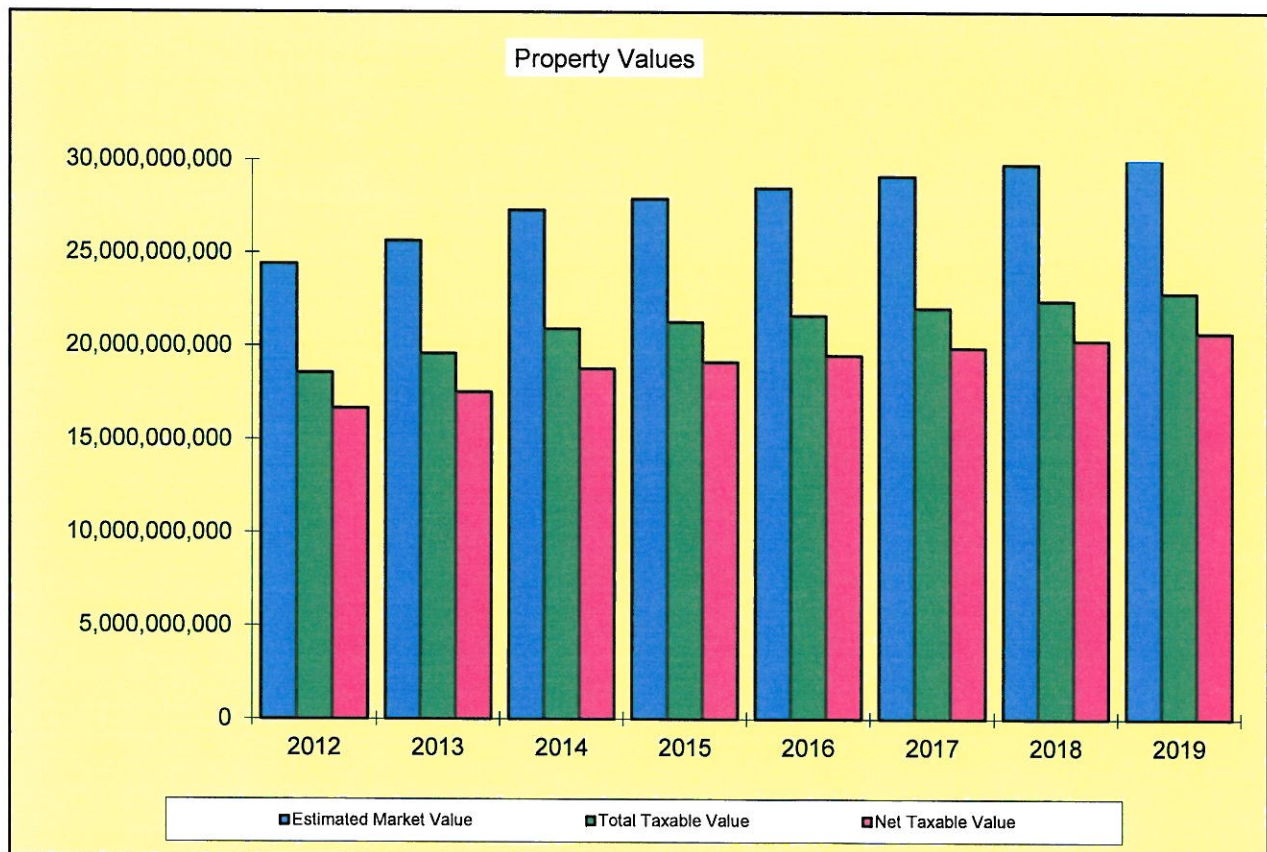


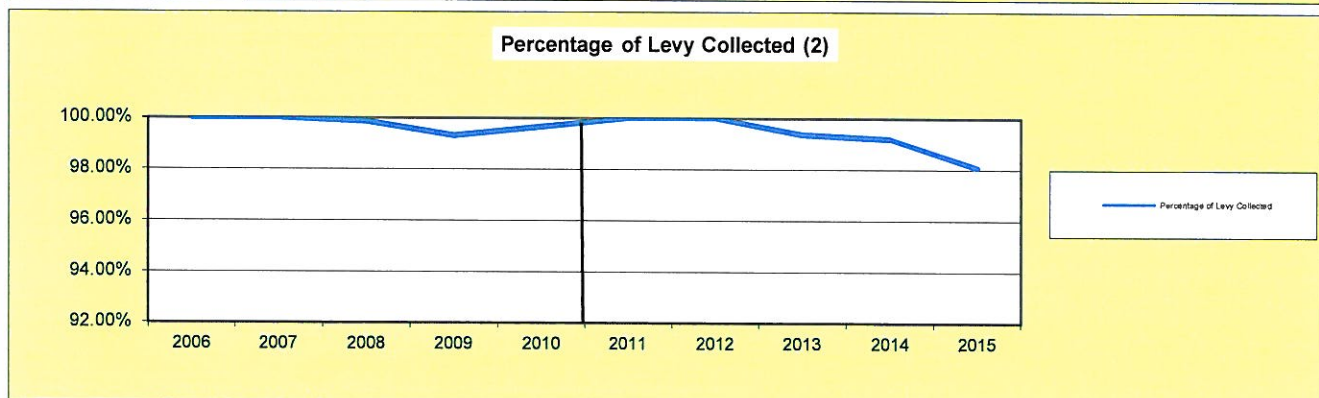
Chart 9

SALT LAKE CITY SCHOOL DISTRICT

Property Tax Levied and Collected

Calendar Years Ended 2005 through 2015

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)
2006	\$98,008,618	\$95,449,850	97.39%	\$2,558,768	\$98,008,618	100.00%
2007	98,281,497	95,619,445	97.29%	2,664,127	98,283,572	100.00%
2008	98,892,331	95,841,478	96.91%	2,919,769	98,761,247	99.87%
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%	3,294,806	104,561,807	100.00%
2012	105,362,837	102,220,670	97.02%	3,142,167	105,362,837	100.00%
2013	111,823,157	108,914,237	97.40%	2,192,173	111,106,410	99.36%
2014	114,709,677	112,196,238	97.81%	1,575,478	113,771,716	99.18%
2015	123,866,131	121,474,519	98.07%	0	121,474,519	98.07%



* 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.

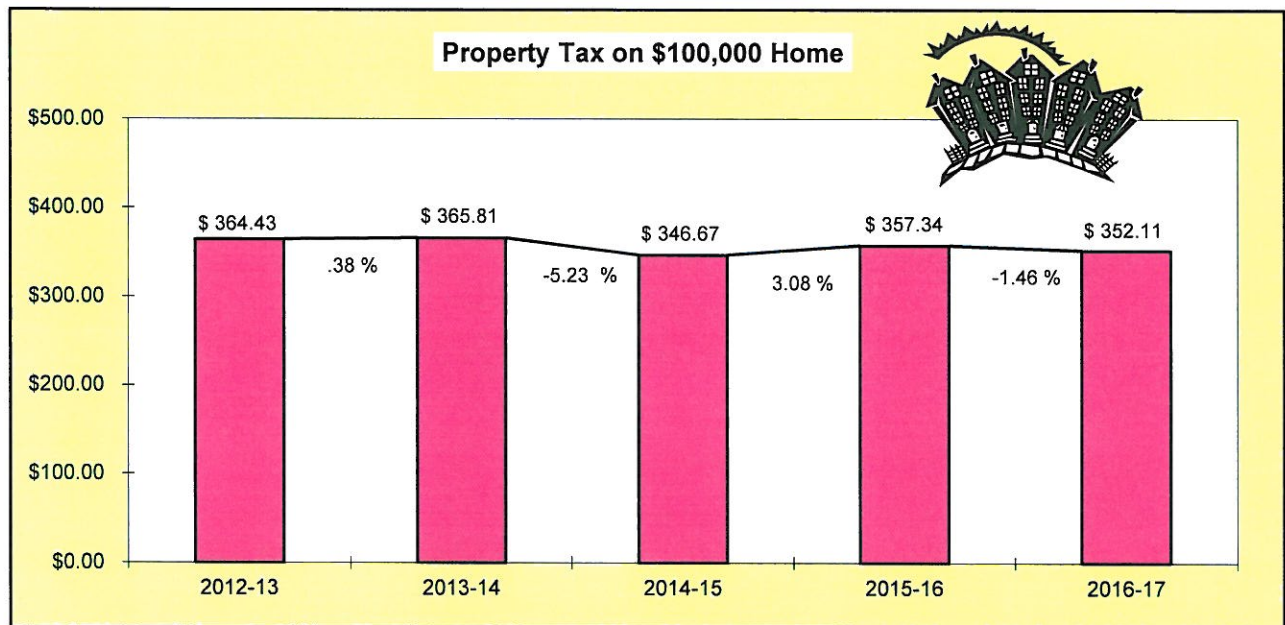
*** Future tax collections and collection rates are estimated to remain relatively constant in 2016.

Chart 10

SALT LAKE CITY SCHOOL DISTRICT

Impact of Budget on Taxpayers*For Fiscal Year 2016-17 With Comparative Information for Years 2012-13 Through 2015-16*

	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 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	.006626	.006651	.006303	.006497	.006402
Property tax due	\$364.43	\$365.81	\$346.67	\$357.34	\$352.11
Property Tax increase (decrease) from prior year	\$11.99	\$1.38	(\$19.14)	\$10.67	(\$5.23)
Percent Change from Prior Year	3.40%	0.38%	-5.23%	3.08%	-1.46%



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

Year	Series 2005A		Series 2006	
Ending June 30	\$35,000,000		\$31,255,000	
	Principal	Interest	Principal	Interest
2017			1,540,000	192,800
2018			1,610,000	131,200
2019			1,670,000	66,800
2020				
2021				
2022				
2023				
2024				
2025				
Totals	\$0	\$0	\$4,820,000	\$390,800

Year	Series 2010		Series 2012	
Ending June 30	\$18,255,000		\$16,360,000	
	Principal	Interest	Principal	Interest
2017	2,360,000	820,500	1,035,000	171,550
2018	2,480,000	702,500	1,070,000	130,150
2019	2,605,000	578,500	1,100,000	108,750
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	\$17,405,000	\$3,174,550	\$5,500,000	\$531,750

Year	Series 2013		Grand Totals		
Ending June 30	\$21,840,000		Total Principal	Total Interest	Total Debt Service
	Principal	Interest			
2017	1,920,000	894,675	6,855,000	2,079,525	8,934,525
2018	1,950,000	861,075	7,110,000	1,824,925	8,934,925
2019	1,975,000	826,950	7,350,000	1,581,000	8,931,000
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	\$21,640,000	\$4,726,650	\$49,365,000	\$8,823,750	\$58,188,750

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
2017	0	74,219	74,219
2018	0	74,219	74,219
2019	0	74,219	74,219
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	74,219	5,074,219
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	\$742,628	\$11,742,628

SALT LAKE CITY SCHOOL DISTRICT
District Employee and Staffing Levels
For Fiscal Years 2012-13 Through 2016-17

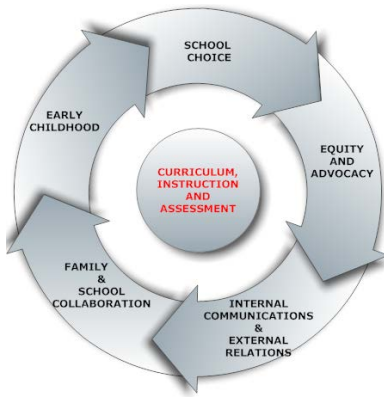
Instruction staffing is based upon district-wide student/teacher ratios by grade. Instruction staffing decreases in 2013-14 were due to decreases forced on the District by State and Federal Funding cuts. In 2014-15 the Board of Education approved a tax increase, A part of that increase was used to reduce student/teacher ratios district wide. Other staffing is based upon staffing levels necessary to support the District's five year Student Achievement Plan.

	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Proposed
Instruction	1,721.00	1,685.61	1,712.32	1,723.86	1,723.86
Supporting Services:					
Students	70.02	70.96	74.78	71.19	71.19
Instructional Staff	129.67	122.96	129.77	136.45	136.45
General District Administration	3.50	3.50	3.50	3.50	3.50
General School Administration	133.52	133.39	136.31	136.25	136.25
Central Services	53.89	53.38	54.74	54.27	54.27
Operation & Maintenance of Buildings	210.16	203.43	208.18	197.18	197.93
Student Transportation	53.00	53.65	62.05	63.71	63.71
Internal Service Funds & Other	45.59	38.56	40.30	37.12	37.12
Child Nutrition Services	175.15	161.90	154.49	149.42	154.26
Non K-12 Programs	531.11	537.63	253.27	266.94	266.94
Capital Projects	41.46	38.93	37.93	40.45	40.45
Total	<u>3,168.07</u>	<u>3,103.90</u>	<u>2,867.64</u>	<u>2,880.34</u>	<u>2,885.93</u>
Licensed Teachers	1,351.00	1,303.01	1,322.43	1,321.93	1,323.93
Non Teaching Staff	<u>1,817.07</u>	<u>1,800.89</u>	<u>1,545.21</u>	<u>1,558.41</u>	<u>1,562.00</u>
Total	<u>3,168.07</u>	<u>3,103.90</u>	<u>2,867.64</u>	<u>2,880.34</u>	<u>2,885.93</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 2010-2015 Student Achievement Plan. The Student Achievement Plan is comprised of essentials of a professional learning community. District resources are allocated to make progress in these essentials in order to meet the District's goal of learning for all students.

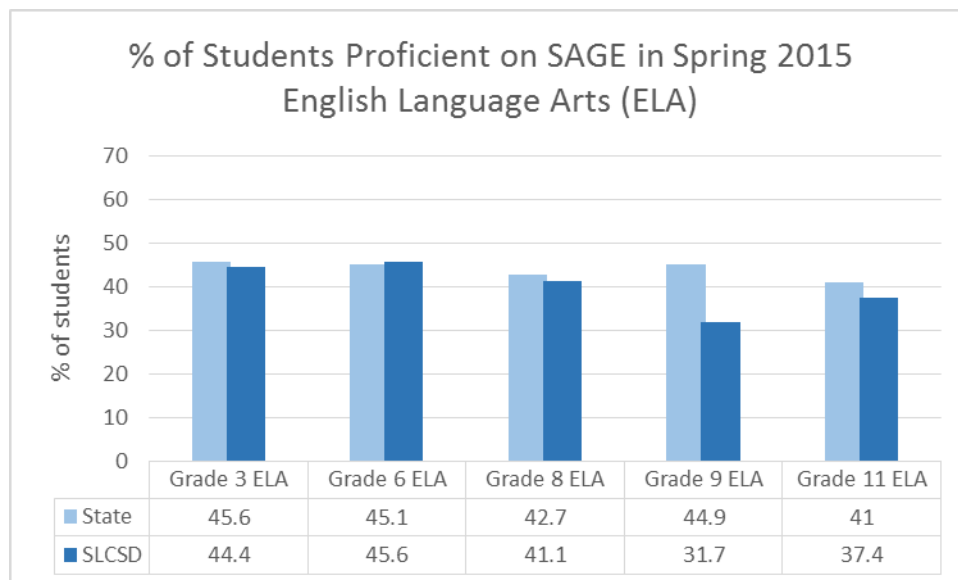
The following assessments are only meant to be examples and not all inclusive.



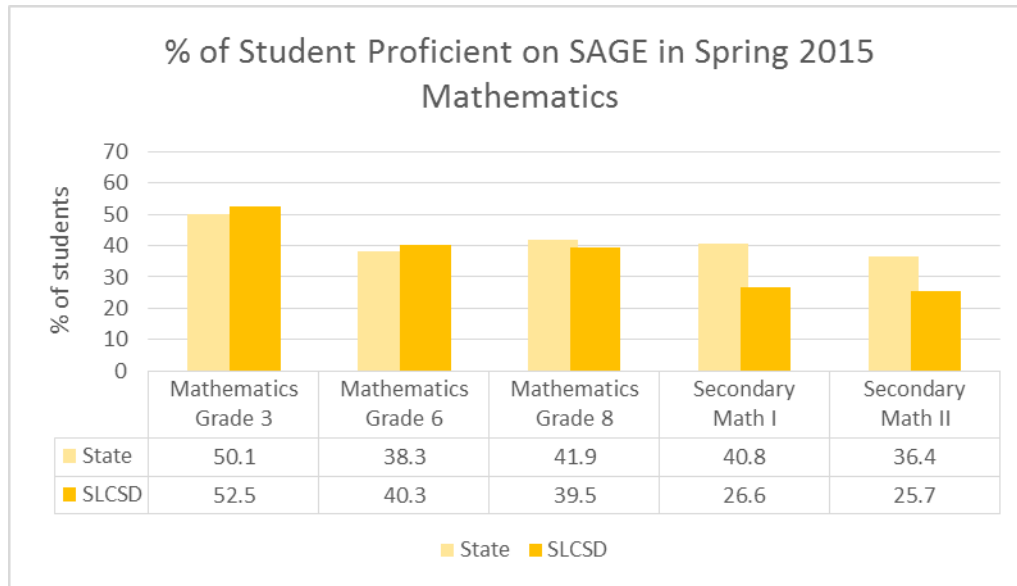
CURRICULUM, INSTRUCTION AND ASSESSMENT

Continuous cycles of Curriculum, Instruction and Assessment give all students access to quality instruction aligned to core standards.

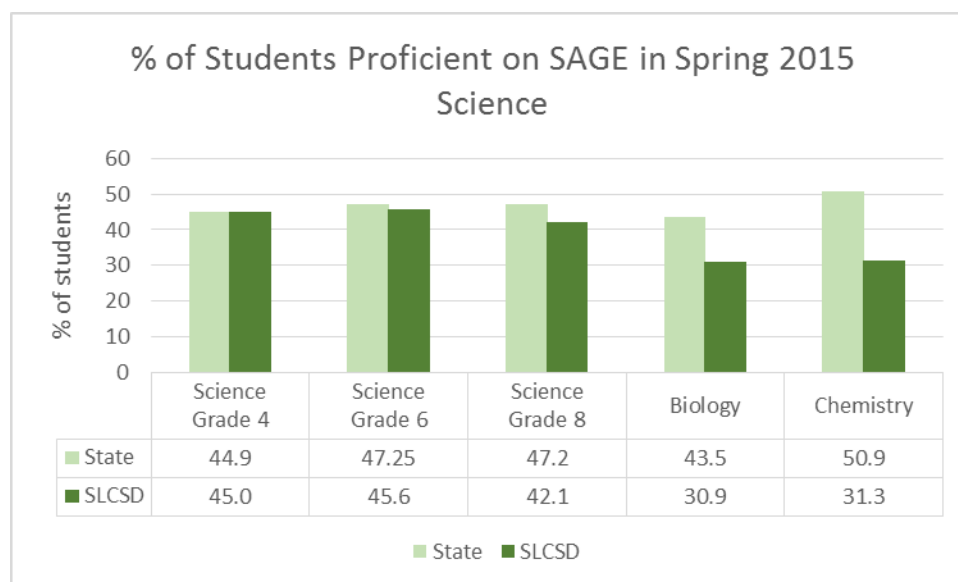
- The 2010-15 Student Achievement Plan encompasses the goal to align curriculum, instruction, and assessment cycles to provide Pre-K to 12 grade students' access and support that enhances individual student learning so that high outcomes are attained and all students are prepared to flourish in a global society.
 - In the 2013-2014 school year, the state introduced the new Student Assessment of Growth and Excellence (SAGE), a computer based adaptive system of tests that measure student progress toward competency on the new Utah Core Curriculum.
 - The following charts present the results of SAGE testing in Spring of 2015 reflecting the district percent of students proficient compared to the state percent of students proficient.
- **Language Arts** results show that SLCSO students in the elementary grades have comparable proficiency rates to the whole state, while secondary grades have slightly lower proficiency rates compared to the state.

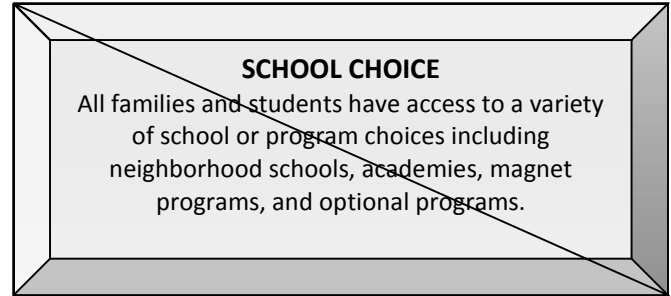
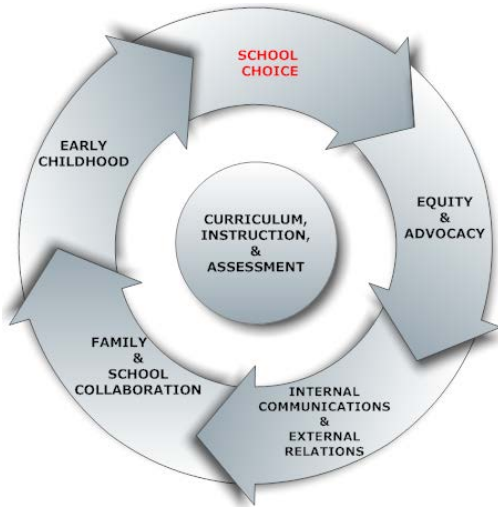


- **Mathematics** results show that SLCSO students in the elementary and middle school grades have similar proficiency rates compared to the state, while secondary grades have lower proficiency rates compared to the state. These results have generated new initiatives for high school teacher professional development in the coming years that may include job-embedded coaching.



- **Science** results show that SLCSO students in the elementary and middle school grades have similar proficiency rates compared to the state, while secondary grades have lower proficiency rates compared to the state. These results have generated new initiatives for high school teacher professional development in the coming years that may include job-embedded coaching.



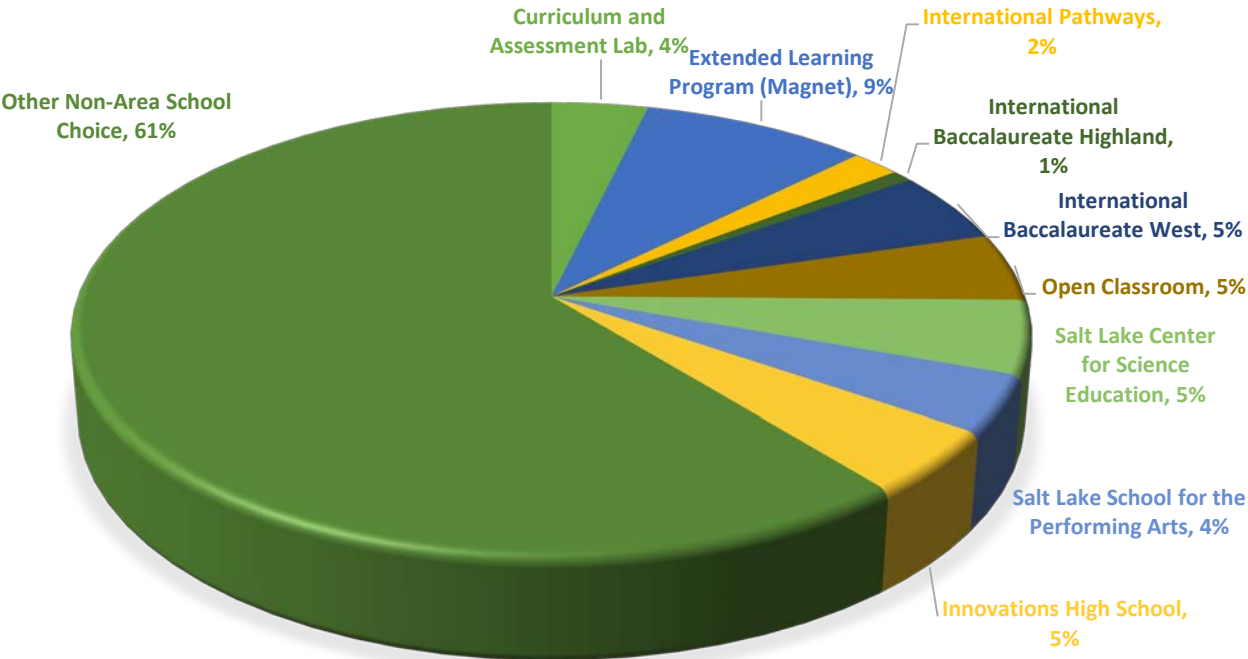


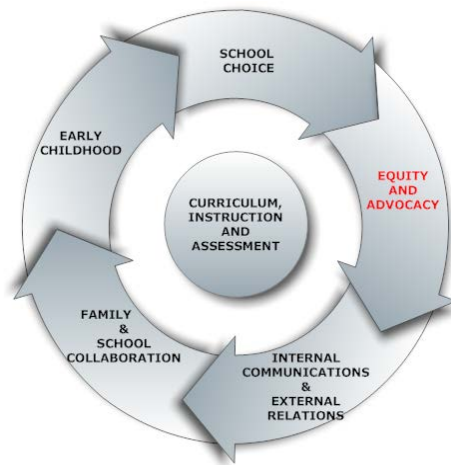
- School Choice initiatives seek to attract and retain students in Salt Lake City School District through multiple methods of advertising and marketing to increase community awareness, knowledge, and participation in school choice opportunities within the District.
- As of October 1st, 2015, 7,612 students attended a school or program that was not their neighborhood school, representing approximately 30% of students in the District.
- Seeking ways to communicate with the community about choice programs remains a priority; as well as increasing future options and opportunities that extend language and science instruction in neighborhood schools.

Choice Initiatives; Charter, and Special Programs	October 1st 2013-2014 School Year	October 1st 2014-2015 School Year	October 1st 2015-2016 School Year
Curriculum and Assessment Lab	149	300	286
Extended Learning Program (Magnet)	693	721	676
International Pathways	153	153	146
International Baccalaureate Highland	70	80	63
International Baccalaureate West	283	309	384
Open Classroom	385	372	367
Salt Lake Center for Science Education	378	396	399
Salt Lake School for the Performing Arts	292	290	308
Innovations High School	247	297	349
Other Non-Area School Choice	4,707	4,703	4,634
Total Choice Initiatives	7,357	7,621	7,612
Regular Enrollment (District Fall Enrollment)	17,366	17,666	17,094

*2013 & 2014 *other non-area choice* included Special Education quadrant services

2014-2015 SCHOOL CHOICE DISTRIBUTION

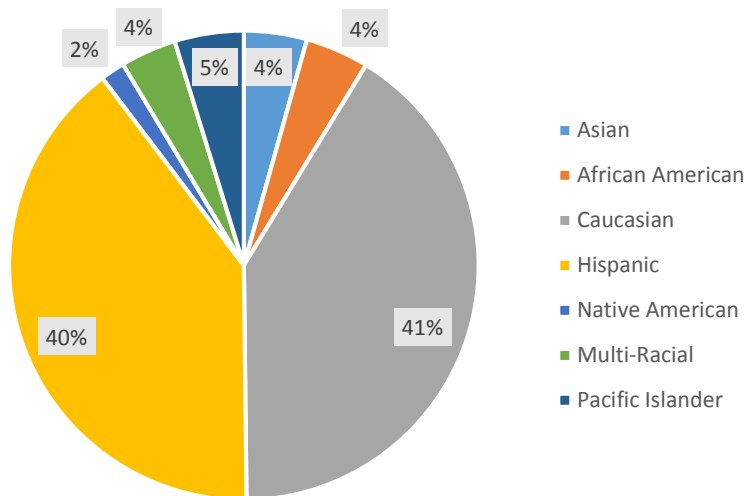




EQUITY AND ADVOCACY

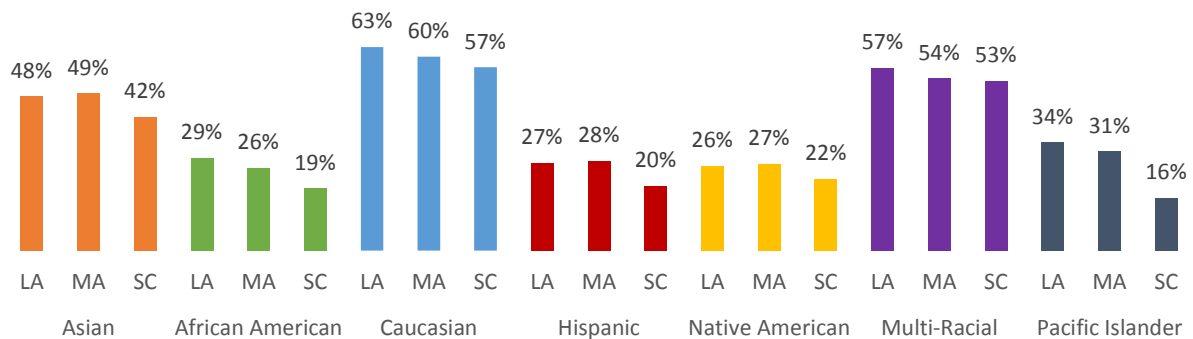
All students receive the necessary resources, instruction, support, and advocacy to achieve comparably high outcomes, with emphasis on students of color, English learners, students in poverty, and students with disabilities.

SLCSD Ethnicity of Students School Year 2014-2015



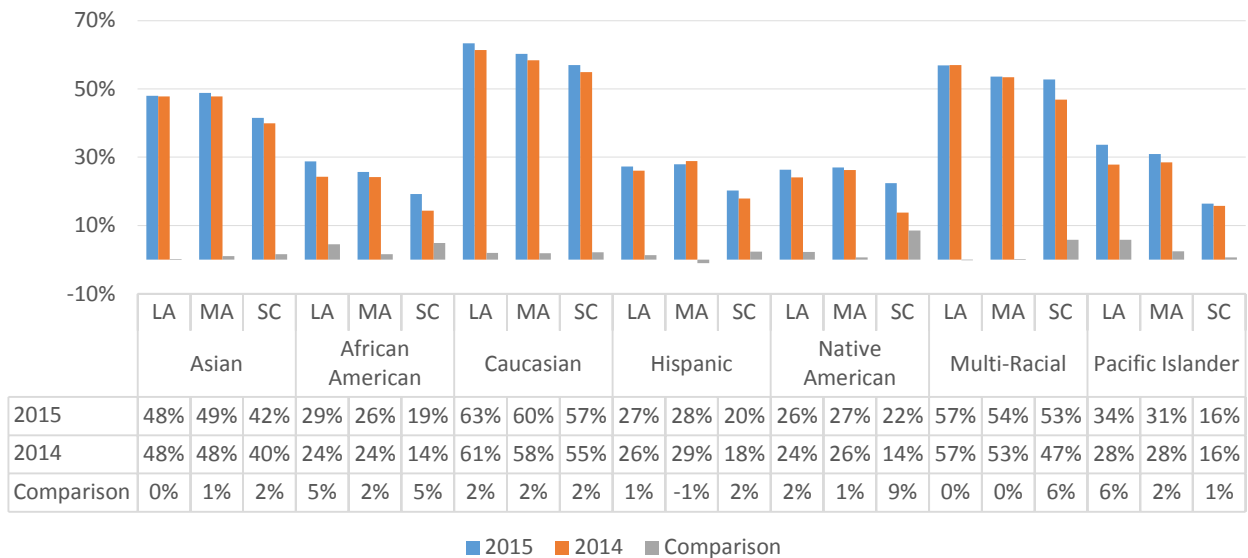
- Salt Lake City School District is one of the most diverse school districts in Utah and is committed to equity in student outcomes for all.
- Equity requires that educators develop skills, knowledge, and beliefs necessary to meet the needs of every student, with an emphasis on students of color, English learners, students in poverty, and students with disabilities. We seek to increase student achievement and close the achievement gap through equity audits, data analysis, and culturally relevant professional development.

Percent Proficient on SAGE/EOL, K-12 by Ethnicity, School Year 2015



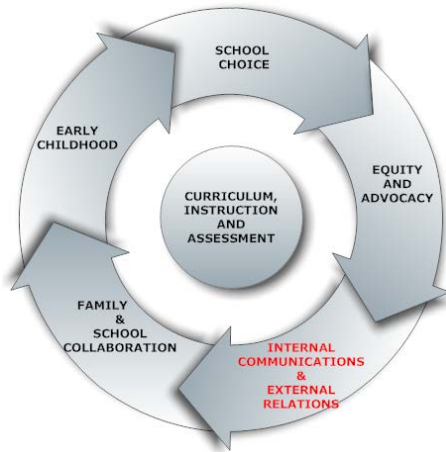
Subjects are Language Arts (LA), Math (MA), and Science (SC). The highest performing groups are Caucasian and Multi-Racial, in all subjects. The lowest performing subject is Science ranging from 57% to 16% average proficient. It is evident that achievement gaps exist between ethnic groups in SLCS.

Percent Proficient on SAGE/EOL, K-12 by Ethnicity, 2015 Comparison to 2014



The highest increase is Native American in Science with a noticeable 9%. Multi-Racial Science and Pacific Islander Language Arts both increased 6%. African American, as an ethnic group, had the greatest all-around increase with 5% in both Language Arts and Science and a 2% increase in Math. The remainder fluctuate between 0% (maintain percent proficient) to 2%. The one decrease is found in Hispanics, Math, with -1%.

Student performances on end-of-year tests have an over-all increase. The on-set of SAGE testing in grades 3-12 created a new, adaptive testing platform. Results from the comparison show that students are adapting their learning while teachers are adapting instruction to meet the higher standard of rigor.



Internal Communications and External Relations

Accurate, efficient, effective, and culturally relevant communication strengthens relationships among all stakeholders in support of public education.

- Communication patterns and trends are changing, and the Communications Department is constantly striving to assist schools in matching those trends and improving and increasing the amount of communication between schools, the District, and the community. The department is focused on increasing the use of electronic communication, while maintaining standard channels of communication, to share information with the widest possible audience.

English
Español
Tiếng Việt
Soomaali
...

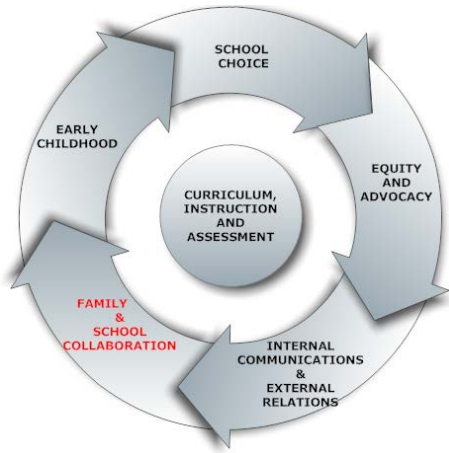
Employees
801-578-8599
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SCHOOL DISTRICT
Your Best Choice

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BOARD OF EDUCATION

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Family and School Collaboration

Inclusive educational environments offer many and varied opportunities for families and schools to engage together as advocates and supporters of our students' learning.

Rose Park
CLC



Mountain
View/
Glendale CLC

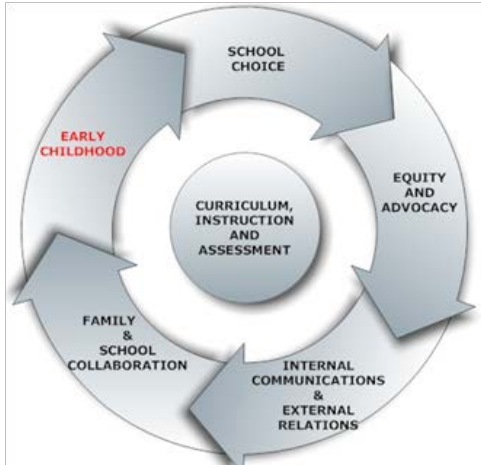


- The Salt Lake City School District and Salt Lake Education Foundation have determined that the expansion of school-based Community Learning Centers (CLCs) is an increasingly high priority. Early data suggests that students' gains increase in a school that provides wraparound services to students and their families.

- A 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.

Five Areas of Service

- ✓ *Quality Education* – High-caliber curriculum and instruction enable all children to meet challenging academic standards and use all of the community's assets as resources for learning.
- ✓ *Personal Development* – Young people develop their assets and talents, form positive relationships with peers and adults, and serve as resources to their communities.
- ✓ *Family Support* – Family resource centers, early childhood development programs, coordinated health and social services, counseling, and other supports enhance family life by building upon individuals' strengths and skills.
- ✓ *Family and Community Engagement* – Families and other local community members actively participate in designing, supporting, monitoring, and advocating for quality programs, activities, and services in the school and community.
- ✓ *Community Development* – All participants focus on strengthening the social networks, economic viability, and physical infrastructure of the surrounding community.



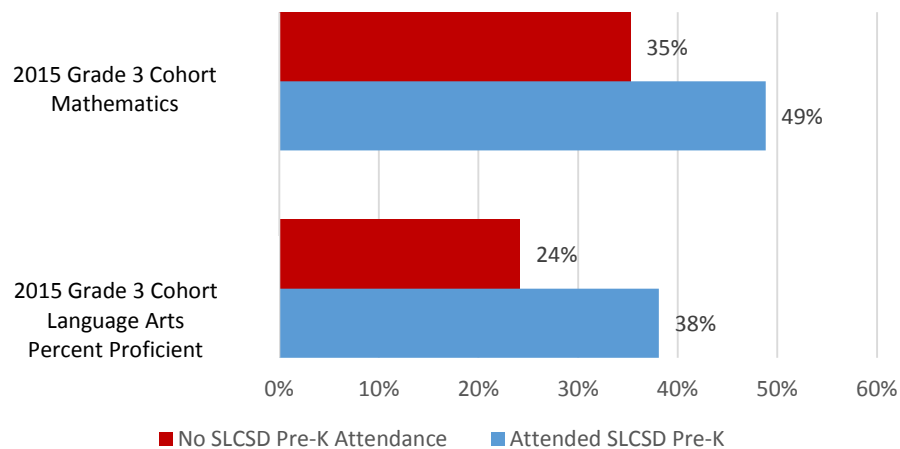
Early Childhood

Programs for families and preschool children (ages 0-5) create a foundation for success in school and life, empowering parents to support their children's development and future learning.



- The Early Childhood Program serves 500 students ages 0-5 at 18 different locations.
- The Early Childhood Department coordinates a high quality preschool program and extensive parent training and engagement through the "Parents as Teachers" program.
- The chart below compares students who were enrolled in a Title 1 school during the 2014-15 school year. When compared to the cohort of students that have a similar percentage of diversity, low income, English learners and special education students, students who attended a SLCSD Pre-K program scored better than their counter parts in both Language Arts and Mathematics.

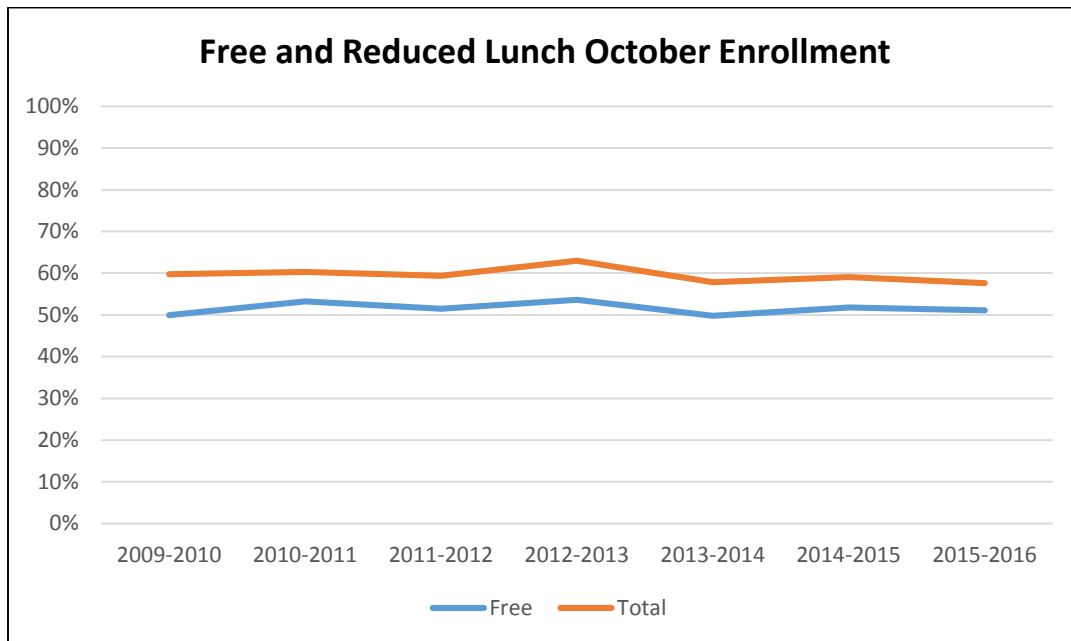
3rd Grade End of Level Test Results



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.

Fiscal Year	October 31 Enrollment			Percent		
	Free	Reduced	Total	Free	Reduced	Total
2009-2010	12,595	2,475	25,214	49.95%	9.82%	59.77%
2010-2011	13,570	1,789	25,477	53.26%	7.02%	60.29%
2011-2012	13,229	2,034	25,701	51.47%	7.91%	59.39%
2012-2013	13,581	2,371	25,334	53.61%	9.36%	62.97%
2013-2014	12,899	2,090	25,899	49.81%	8.07%	57.87%
2014-2015	13,176	1,859	25,449	51.77%	7.30%	59.08%
2015-2016	13,121	1,673	25,661	51.13%	6.52%	57.65%



High School Profile

GRADUATION 2015

Graduation 2015 Cohort	Count of All Students	Count of Graduation Rate Students	2015 Dropout Rate	2014 Dropout Rate	Dropout Change	2015 Graduation Rate	2014 Graduation Rate	Graduation Change
<i>School</i>								
East	423	344	16%	17%	-1%	81%	81%	0%
Highland	376	331	9%	15%	-6%	88%	82%	6%
Horizonte	447	206	52%	50%	2%	46%	47%	-1%
West	495	398	17%	21%	-4%	80%	76%	4%
Innovations	107	82	21%	55%	-34%	77%	45%	32%
SPA	58	42	12%	28%	-16%	72%	88%	-16%
SLCSE	30-39	30-39	13%	7%	6%	87%	98%	-11%
District	1849	1362	24%*	27%*	-3%	74%*	71%*	3%
State	43,968	36,933	13%	15%	-2%	84%	83%	1%
District/ State Comparison	-42,119	-35,571	-13%	14%	-1%	-10%	-12%	2%

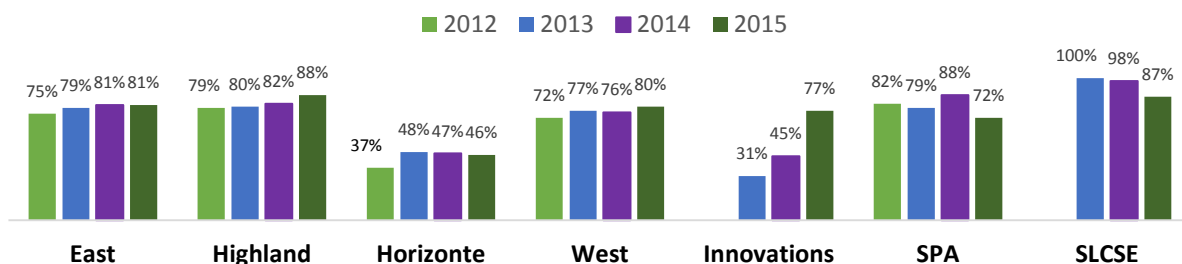
The Salt Lake City School District's 2015 graduation cohort data is encouraging. The 2015 graduation cohort continued the upward trend experienced in previous years, showing an increase in graduation rate from 71% in 2014 to 74% in 2015. The dropout rate decreased 3%. Among the district high schools, East High School maintained an 81% in overall rate, and Highland increased 6% to an impressive 88%. Horizonte saw a slight decrease from 47% to 46%, while West had an increase from 76% to 80%.

* Averages do not include the two district-sponsored charter school, Salt Lake Center for Science Education (SLCSE) or Salt Lake School for the Performing Arts (SPA)

The four-year graduation trends by school displays a continued increase for Highland since 2012. Also with a historic increase is Innovations. East's rate increases until 2014 and then the graduation rate is maintained for 2015. Horizonte is on a slight decline following an initial increase at 2013. SPA and SLCSE have both had fairly significant decreases in graduation rates in 2015.

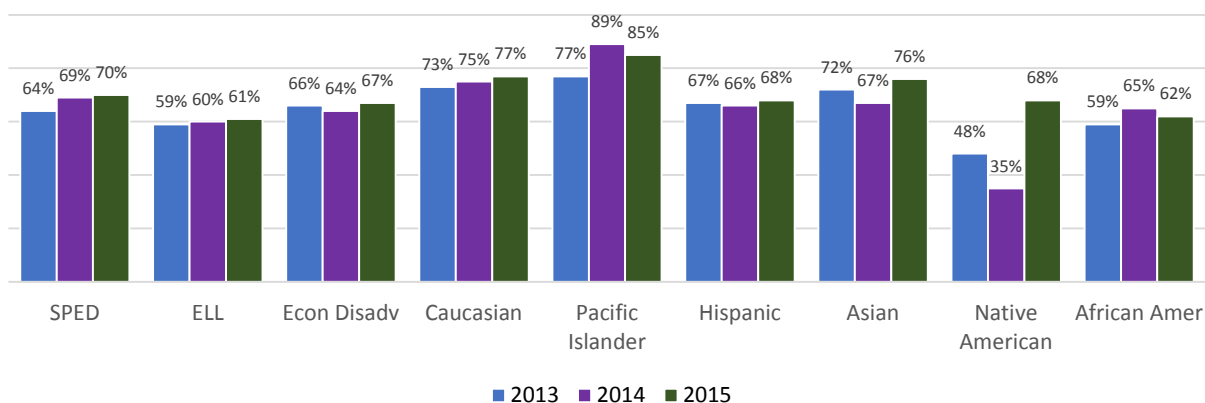


4 Year Graduation Cohorts Trends by School



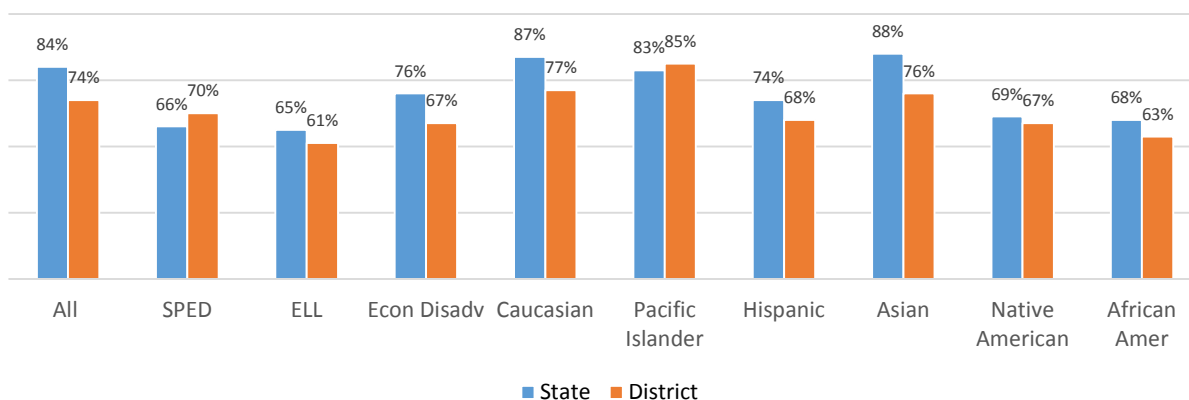
Subgroups 2015

Student Subgroup Graduation 2013, 2014 and 2015



Subgroups for SLCS D with consistent increase in graduation rates since 2013 are: Caucasian, ELL, and SPED (Special Education). The most significant growth is in Native American rates which increased 33% between 2014 and 2015. Asian, Hispanic, and Economically Disadvantaged also increased from the 2014 to 2015 graduation cohort. Two groups dropped in rates this previous cohort, both under 5%, and they are African American and Pacific Islander.

State and District Subgroup Comparison

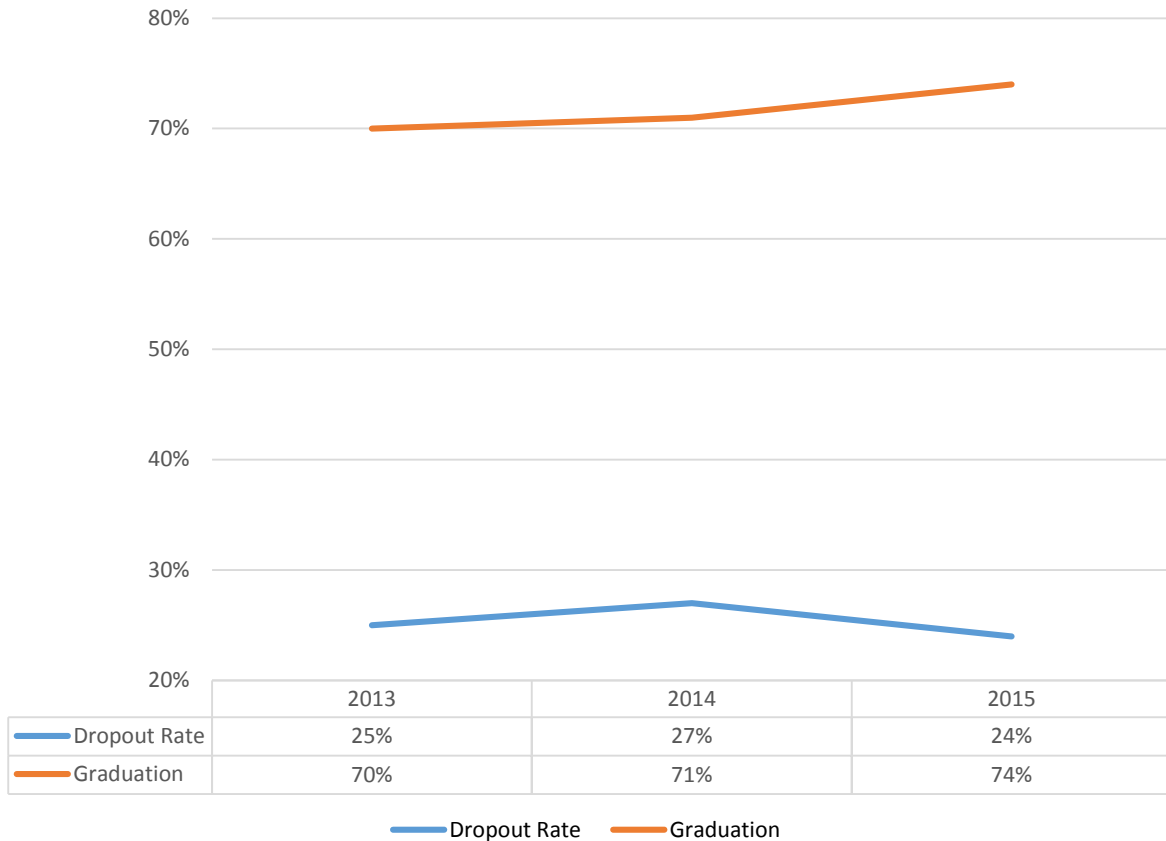


Comparing our subgroup graduation rates to the state, SLCS D exceeded the state rate for Pacific Islanders and SPED. All other populations are exceeded by the state. The least distance from the state performance is Native American with 2% while the greatest distance is Asian at 12%.

Dropout 2015

- The dropout rate increased slightly from 2013 to 2014, yet, it is evident that the dropout rate decreased 3% from 2014 to 2015 while the graduation rate has maintained an increase the last three graduation cohorts. (Averages do not include the two district-sponsored charter school, Salt Lake Center for Science Education (SLCSE) or Salt Lake School for the Performing Arts (SPA).)

3 Year Graduation and Dropout Rates



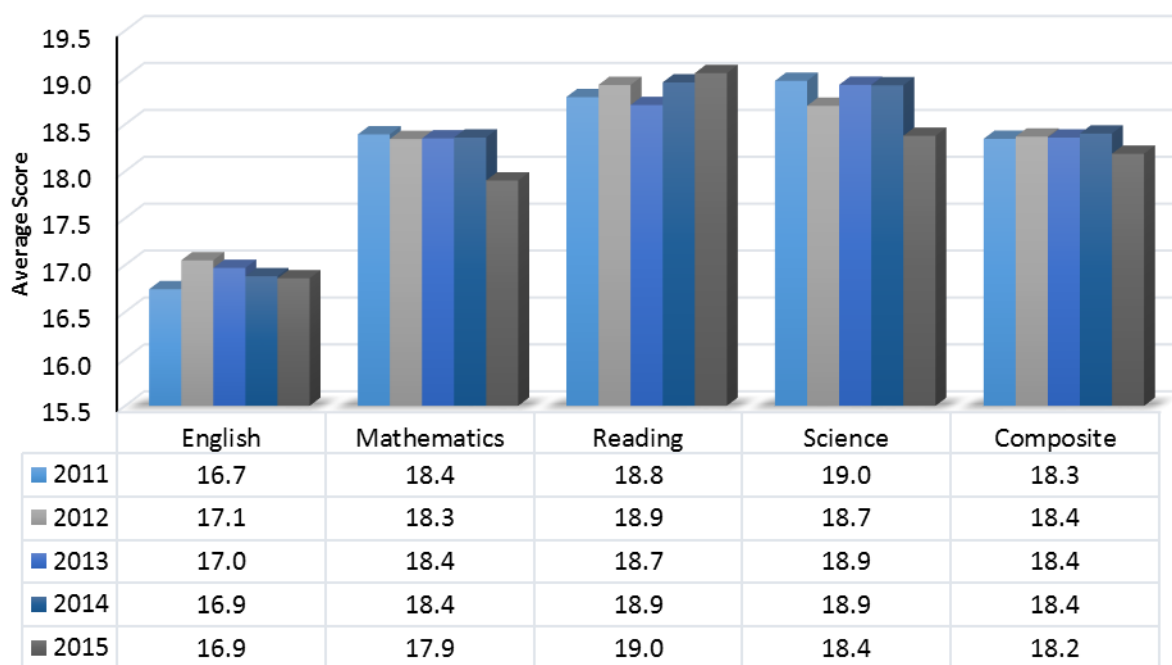


ACT – AMERICAN COLLEGE TESTING

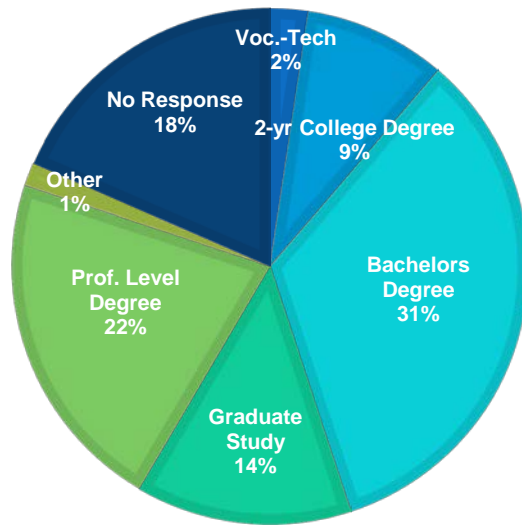
Test Year	Number of 11 th Graders Tested	Approx. Number of 11 th Graders Enrolled in the Assessment Window	Percent of 11 th Graders Tested
2015	1365	1,694	81%

- The ACT is a national college admissions examination that consists of subject area tests in English, Mathematics, Reading, and Science. This is the fifth year of a pilot program in which
- All 11th grade students enrolled in the District are given an opportunity to participate in ACT testing.
- For the past four years Salt Lake City School District has had full participation of all 11th grade students.
- The following chart represents the mean scores for the District 11th grade, within the four academic areas assessed by the ACT.

Average Score on ACT Subject Areas for SLCS 11th Graders by Year



Educational Aspirations



About 86% of all 2015 ACT-tested high school graduates nationwide aspired to attain at least a 2-year postsecondary degree, regardless of race/ethnicity. In Salt Lake, 79% of students reported that their aspirations were to attain at least a 2-year postsecondary degree. 18% of students were non-responders.

AP-ADVANCED PLACEMENT TESTS

The **Advanced Placement (AP)** is a program offering college-level curricula and examinations to high school students. Colleges often grant placement and credit to students who obtain high scores on the examinations. The AP curricula for the various subjects is created for the College Board by a panel of experts and college-level educators in each subject. AP tests are scored on a 1 to 5 scale as follows:

- 5 – Extremely well qualified
- 4 – Well qualified
- 3 – Qualified
- 2 – Possibly qualified
- 1 – No recommendation

Students Participating in AP Testing

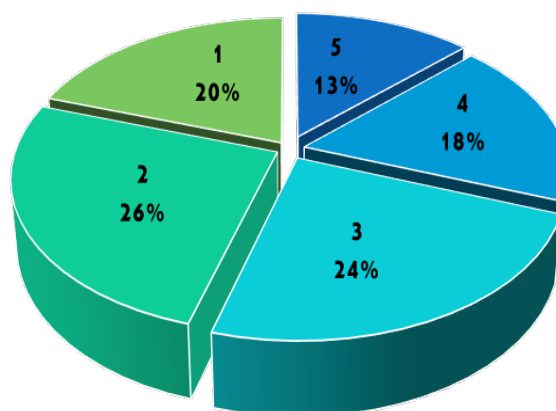
2015

School	Total AP Students	Unknown	12th Grade	11th Grade	10th Grade	9th Grade	< 9th Grade	Percent of Population Participation	Membership 2015
East High School	403	9	111	122	119	42		19%	2159
Highland High School	479	5	112	129	146	87		27%	1784
West High School	345	4	58	134	123	26		14%	2516
Innovations	0								
SLCSE	30	1	17	10	1	1		7%	402
Horizonte	0								
SPA	35		3	23	8	1		10%	343

AP Score Distribution

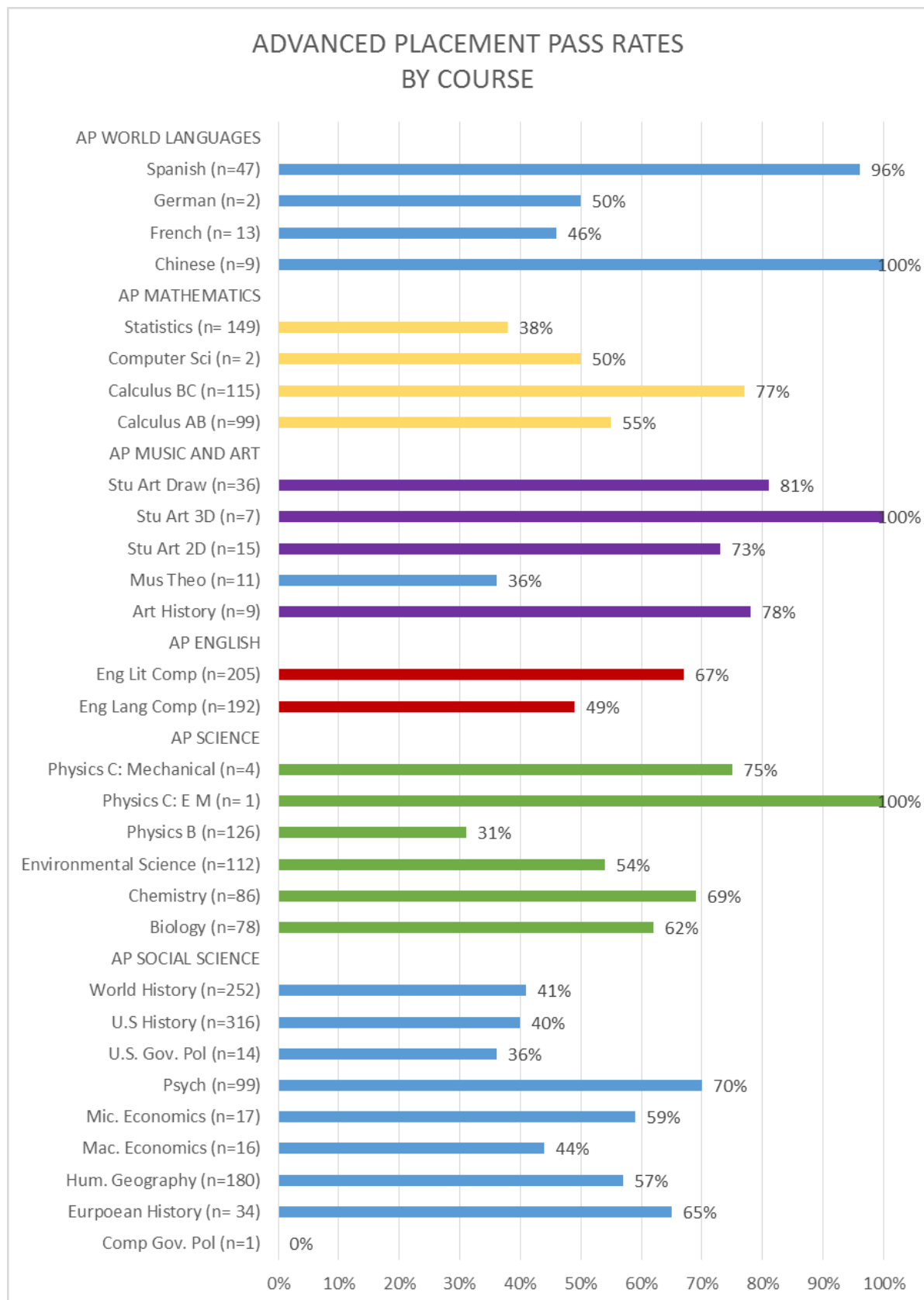
The AP exams usually combine some form of multiple-choice credit with essay questions or problems to be solved. AP exams are scored on a 1-5 basis with 5 being “extremely well qualified,” and conversely a 1 being “no recommendation.” Utah colleges usually offer credit for scores of 3 and above. Colleges outside Utah offer differing amounts of credit for different scores and tests. Students need to be familiar with the policy of the school of their choice.

Advanced Placement Test by Score 2015



AP Scores 2014-2015	Total Exams	% of Total Exams 2014	Total Exams	% of Total Exams 2015
5	272	13%	280	13%
4	385	18%	395	18%
3	492	23%	531	24%
Pass Rate	1149	54%	1206	54%
2	573	27%	590	26%
1	398	19%	451	20%
Non Pass	971	46%	1041	46%
Total	2,120		2,247	

AP Courses and Pass Rates



IB - INTERNATIONAL BACCALAUREATE

- The IB Program is a comprehensive and challenging pre-university course that demands the best from both motivated students and teachers. This sophisticated two-year curriculum covers a wide range of academic subjects and has stood the test of time for over half a million students in 138 countries since 1968. IB Diploma graduates are welcomed by the world's leading universities.
- West High School has been a premier IB high school in Utah for many years, while Highland High School recently adding an IB program to their school offerings.

IB - WEST HIGH 2015

West High School - IB Exam Grades											
Grade	7	6	5	4	3	2	1	Total Exams Taken	Total Exams Passed	West High Average Score	West High Pass Rate
Number of Exams	12	87	212	200	88	38	2	664	511	4.40	77%
Note: Scores of 4 and above are passing.											

West High School - IB Exam Pass Rates											
Subject	Total Exams Passed	Total Exams Taken	Percent Exams Passed		Subject	Total Exams Passed	Total Exams Taken	Percent Exams Passed			
GROUP 1					GROUP 4						
ENGLISH A: Literature	80	81	99%		BIOLOGY	21	31	68%			
GROUP 2					CHEMISTRY	17	35	49%			
ARABIC AB.	2	3	67%		PHYSICS	13	23	57%			
ARABIC B	1	2	50%		SPORTS EX SCI	16	18	89%			
CHINESE B - MANDARIN	7	7	100%		GROUP 5						
FRENCH AB.	3	3	100%		COMPUTER SC.	8	9	89%			
FRENCH B	14	16	88%		MATH.STUDIES	36	52	69%			
GERMAN AB.	0	1	0%		MATHEMATICS	47	100	47%			
GERMAN B	4	4	100%		GROUP 6						
MANDARIN AB.	5	6	83%		DANCE	4	5	80%			
SPANISH AB.	7	8	88%		FILM	1	3	33%			
SPANISH B	48	48	100%		MUSIC	1	2	50%			
GROUP 3					MUSIC CREATING	0	1	0%			
ART HISTORY	7	10	70%		MUSIC SO.PERF	2	2	100%			
BUS.& MAN.	20	22	91%		THEATRE	1	2	50%			
ECONOMICS	12	15	80%		VISUAL ARTS OPTION A	13	13	100%			
ENV. AND SOC.	35	44	80%								
GEOGRAPHY	34	35	97%								
HIST.EUROPE/ME	12	12	100%								
HISTORY	7	7	100%								
PSYCHOLOGY	33	43	77%								

IB - HIGHLAND HIGH 2015

Highland High School - IB Exam Grades													
Grade	7	6	5	4	3	2	1	N	P	Total Exams Taken	Total Exams Passed	Highland Average Score	Highland Pass Rate
Number of Exams	1	16	44	57	31	6	0	5		160	149	4.2	93%
Note: Scores of 4 and above are passing.													

Highland High School - IB Pass Rates			
Subject	Total Exams Passes	Total Exams Taken	Percent Exams Passed
GROUP 1			
ENGLISH A: Literature	26	28	93%
GROUP 2			
FRENCH B	1	2	50%
SPANISH AB.	2	2	100%
SPANISH B	21	21	100%
GROUP 3			
HIST.AMERICAS	24	28	86%
GROUP 4			
BIOLOGY	12	28	43%
CHEMISTRY	2	5	40%
GROUP 5			
MATH.STUDIES	5	7	71%
MATHEMATICS	7	12	58%
GROUP 6			
MUSIC CREATING	1	2	50%
VISUAL ARTS OPTION A	17	23	74%



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. This fund accounts for resources that belong to various schools. It accounts for activities such as sports, dances, plays, clubs, etc. These resources are in the custody of school employees but are the property of the students and not the Board of Education.

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.