

Salt Lake City School District

Annual Budget Fiscal Year 2017-18



Salt Lake City School District

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

Prepared by the Office of the Business Administrator

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SALT LAKE CITY
SCHOOL DISTRICT
Your Best Choice

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**SALT LAKE CITY SCHOOL DISTRICT
2017-18 ANNUAL BUDGET**

Board of Education

Heather Bennett
President
Precinct 5
Term ends: 12/31/2020

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

Tiffany Sandberg
Precinct 1
Term ends: 12/31/2020

Michael Nemelka
Precinct 2
Term ends: 12/31/2020

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

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

Kristi Swett
Precinct 7
Term ends: 12/31/2020

Omyya Min
Student Representative
Term ends: 6/30/2017

Administration

Dr. Alexa Cunningham
Superintendent

Janet M. Roberts
Business Administrator



This Meritorious Budget Award is presented to

SALT LAKE CITY SCHOOL DISTRICT

for excellence in the preparation and issuance of its budget
for the Fiscal Year 2016-2017.

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



A handwritten signature in black ink, reading 'Brenda Burkett', written over a horizontal line.

Brenda R. Burkett, CPA, CSBA, SFO
President

A handwritten signature in black ink, reading '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, 2016

Jeffrey R. Enos

Executive Director



SALT LAKE CITY
SCHOOL DISTRICT

Your Best Choice



SUPERINTENDENT'S OFFICE

440 East 100 South
Salt Lake City, Utah 84111

p 801.578.8348
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May 2017

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 2017-18 for the Salt Lake City School District. We also ask you to approve the revised budget for fiscal year 2016-17 as well as the proposed tax rate for calendar year 2017. This document includes budget detail for all District programs.

INTRODUCTION

The 2017-18 budget prioritizes resources to support the District mission to "... cultivate a love of learning in a diverse and inclusive school community, committed to educational excellence ... in which every student can learn the academic, problem-solving, and social skills required for success in college, career, and life". The Board of Education's 2016-2021 Student Achievement Plan focuses on the Essentials of a Learning Community. These essentials serve as a road map to ensure that resources align with student needs and community priorities.

We are continuing to target student success with a few enhanced programs and initiatives, including full-day kindergarten at each elementary school, improved professional development that translates into quality teaching, additional technology in the classroom, an enhanced parent involvement component, student support initiatives, 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 56.32% of our students qualify for free or reduced lunch. At least 90 primary languages are spoken by District students. Nearly 3.49% of our students are considered homeless. Still, based on results from standardized tests, our students continue to excel in their learning accomplishments. We are determined to provide all students with an excellent education, and continually strive to keep our vision of "Excellence and equity: every student, every classroom, every day".

Our District anticipates an enrollment increase of 221 students for the coming year. Student membership for the 2017-18 school year is expected to be 23,127 Average Daily Membership (ADM) with slight decreases anticipated in future years. Any growth projections are limited to

urban renewal 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 receive the lowest per pupil funding in the nation. The unique makeup of Utah's demographics makes per pupil funding a challenge. The national average family size is 2.64 compared to Utah's 3.14, the largest in the nation. This high student-to-taxpayer ratio makes both State and local per student funding lower relative to other states. The District continues to encourage State and local government officials to seek appreciating resources and methods to fund our public school system. This is especially crucial as we become more responsive to the increasing educational challenges.

The School Board's Student Achievement Plan drives the budget process. Working together, our schools, families, and community will meet the priorities established to provide "Excellence and equity: every student, every classroom, every day." We are pleased to recommend this 2017-18 budget. This budget is a responsible yet responsive approach that unifies us in the purpose of learning.

ORGANIZATION

The Salt Lake City School District is a fiscally independent entity governed by the Board of Education. The District currently serves approximately 22,906 students (ADM) in its regular day school programs. The District also provides services for students and the community in other ways. These services include Community Learning Centers, community schools, early childhood programs, adult training programs, and vibrant extended day programs for students.

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

Budget Presentation

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

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

The budget document is structured to meet the requirements of the Meritorious Budget Award (MBA) sponsored by the Association of School Business Officials International (ASBO) 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 principals and department leaders to identify expenditure requirements to support departmental goals and school improvement plans. Resource requests are coordinated with the District's mission and Student Achievement 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 is required to balance the budget, a public hearing is held in August.

FINANCIAL

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

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

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

Financing is provided by property taxes as well as bond proceeds authorized by the community.

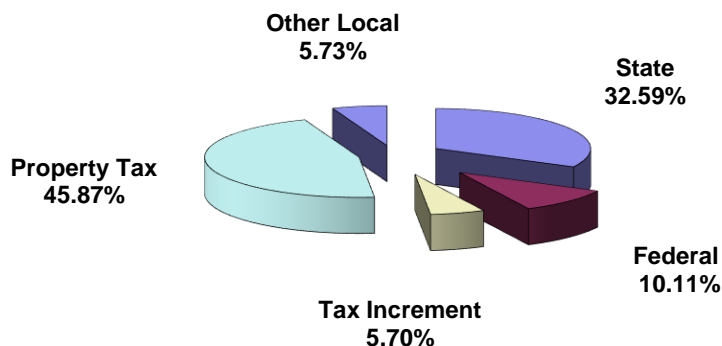
Internal Service Funds include departments and programs that are intended to be self-sufficient. Internal service funds provide services to District “customers”. Internal Service Funds include:

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

Revenue

Salt Lake City School District receives 45.87% of its resources from property taxes, 32.59% from the State, 10.11% from the Federal government, and 5.73% from other local sources. The District’s tax levy generates a tax increment amount equal to 5.70% 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 another entity.

ALL GOVERNMENTAL FUNDS



During the 2017 Utah Legislative Session, State funding for Public Education increased 6.13%, which included growth for new students and a 4.00% increase in the Weighted Pupil Unit (WPU). The WPU increased from \$3,184 in 2016-17 to \$3,311 for 2017-18. 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

	2015-16 Actual	2016-17 Revised Budget	2017-18 Proposed Budget	% Change Prior Year	2018-19 Projected	% Growth Projected
Governmental Funds:						
General Fund	\$ 196,380,727	\$ 197,887,722	\$ 210,478,723	6.36%	214,122,495	1.73%
Special Revenue Funds *	48,726,319	48,807,476	33,921,409	-30.50%	34,160,855	0.71%
Capital and Debt Service Funds	31,591,645	29,432,991	36,911,561	25.41%	36,911,561	0.00%
Total	\$ 276,698,691	\$ 276,128,189	\$ 281,311,693	1.88%	\$ 285,194,911	1.38%
Internal Service Funds: **						
Distribution Services Fund	\$ 622,533	\$ 570,660	\$ 618,860	8.45%		
Printing and Graphics Fund	383,058	260,058	260,000	-0.02%		
Technical Services Fund	1,490,398	1,037,255	1,049,803	1.21%		
Employee Benefits Fund	19,444,602	23,310,000	23,310,000	0.00%		
Total	\$ 21,940,591	\$ 25,177,973	\$ 25,238,663	0.24%		

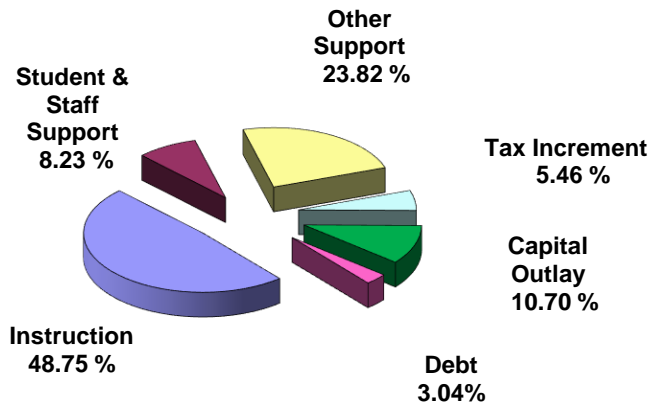
* Decrease is a result of closing the Special Programs Fund and reporting the activity in the General Fund

** 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 \$219.1 million. The Capital and Debt Service Funds are budgeted at \$40.3 million, which includes the Meadowlark Elementary School replacement and ongoing repairs and maintenance. The 34.47% decrease in Special Revenue Funds is due to the 2017-18 transfer of the Special Programs Fund activity into the General Fund. The Capital and Debt Service Funds reduction of 5.20% reflects the completion of various capital projects and the maturity of debt. Following is a multi-year summary of District expenditures:

EXPENDITURES

	2015-16 Actual	2016-17 Revised Budget	2017-18 Proposed Budget	% Change Prior Year	2018-19 Projected	% Growth Projected
Governmental Funds:						
General Fund	\$ 192,509,787	\$ 204,748,830	\$ 219,103,244	7.01%	221,421,447	1.06%
Special Revenue Funds *	45,095,693	51,970,576	34,057,140	-34.47%	34,333,782	0.81%
Capital and Debt Service Funds	25,767,915	42,522,707	40,312,134	-5.20%	50,614,811	25.56%
Total	\$ 263,373,395	\$ 299,242,113	\$ 293,472,518	-1.93%	\$ 306,370,040	4.39%
Internal Service Funds: **						
Distribution Services Fund	\$ 542,672	\$ 587,301	\$ 631,125	7.46%		
Printing and Graphics Fund	242,957	286,261	292,841	2.30%		
Technical Services Fund	1,041,201	1,037,255	1,049,803	1.21%		
Employee Benefits Fund	19,444,805	23,390,000	23,390,000	0.00%		
Total	\$ 21,271,635	\$ 25,300,817	\$ 25,363,769	0.25%		

* Decrease is a result of closing the Special Programs Fund and reporting the activity in the General Fund

** 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 projecting to serve 23,127 regular education students (ADM) in 39 schools in the 2017-18 school year. Construction and remodels are scheduled to accommodate all resident students and allow for choice throughout the District.

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

Projected ADM					
Fiscal Year		Fiscal Year		Fiscal Year	
2016-17	22,906	2018-19	23,037	2020-21	22,902
2017-18	23,127	2019-20	22,927		

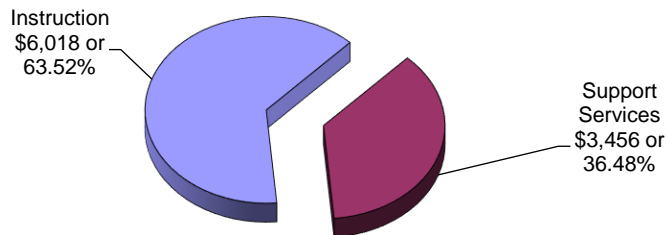
The 2017-18 General Fund budget appropriates \$9,474 per student. We are pleased the District allocates 63.52% of these funds to direct instructional services for regular programs.

General Fund Expenditures

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

	2015-16 Actual		2016-17 Revised Budget		2017-18 Proposed Budget	
	Amount Per ADM	% Current Expenditure	Amount Per ADM	% Current Expenditure	Amount Per ADM	% Current Expenditure
Instruction	\$ 5,325	66.97%	\$ 6,019	67.33%	\$ 6,018	63.52%
Support Services	2,627	33.03%	2,920	32.67%	3,456	36.48%
Total	\$ 7,952	100.00%	\$ 8,939	100.00%	\$ 9,474	100.00%
Pupils in ADM	24,210		22,906		23,127	
Increase in expenditure per Pupil	2.21%		12.41%		5.99%	

2017-18 Proposed Budget



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

General Fund Expenditures

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

	2015-16 Actual		2016-17 Revised Budget		2017-18 Proposed Budget	
	Amount Per ADM	% Current Expenditure	Amount Per ADM	% Current Expenditure	Amount Per ADM	% Current Expenditure
Salaries & benefits	\$ 6,865	86.33%	7,758	86.80%	\$ 8,330	87.93%
Contract services	98	1.23%	121	1.35%	138	1.46%
Maintenance & repairs	129	1.62%	111	1.24%	113	1.19%
Field trips, ins., phone & travel	66	0.83%	93	1.04%	104	1.10%
Supplies, textbooks & utilities	734	9.23%	796	8.90%	740	7.81%
Equipment	60	0.76%	60	0.67%	49	0.51%
Total	\$ 7,952	100.00%	\$ 8,939	100.00%	\$ 9,474	100.00%
Pupils in ADM	24,210		22,906		23,127	
Increase in expenditure per Pupil	2.21%		12.41%		5.99%	

District Staffing and Resource Allocation

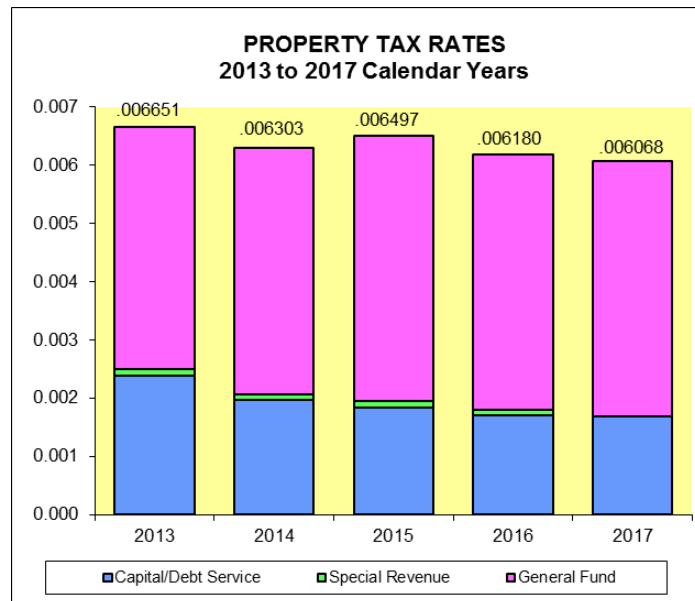
In an effort to meet District goals and equitably allocate resources to best address the varied needs of its students, the District provides base allocations of school staff uniformly by level to all schools within the District. The District also provides teaching staff uniformly by grade level depending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

District Employee and Staffing Levels		
	2016-17 Actual	2017-18 Proposed
Instruction	1,756.31	1,763.31
Supporting Services:	740.99	762.16
Child Nutrition Services	150.72	150.72
Non K-12 Programs	246.74	225.57
Capital Projects	40.20	40.20
Total	2,934.96	2,941.96

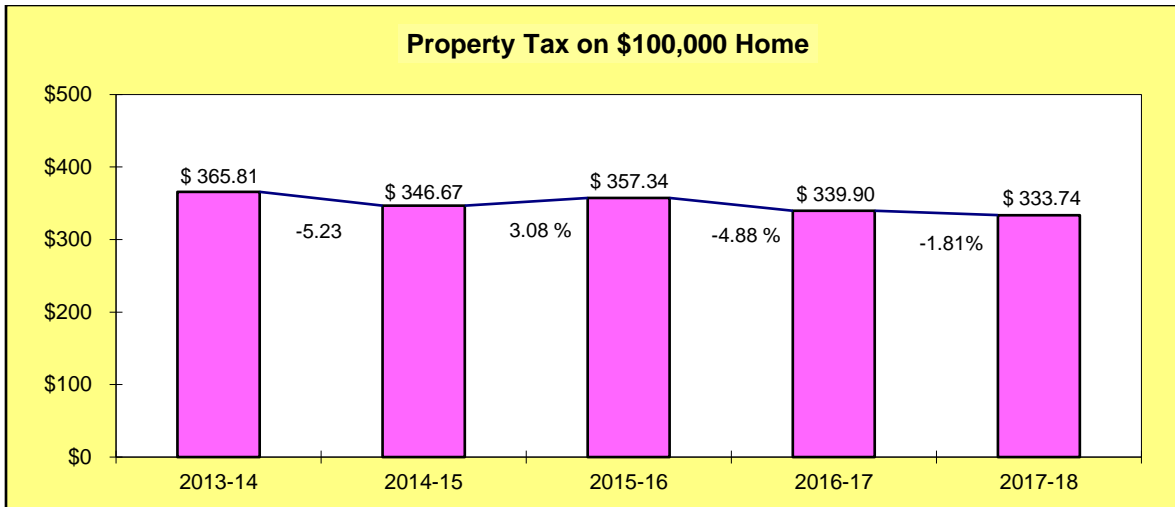
Property Taxes

In calendar year 2015, the Salt Lake City School District's net taxable value increased by \$1,084.2 million or 5.78%. The Salt Lake County Auditor's Office estimates an increase in the net taxable value for calendar year 2016 of \$383.2 million or 1.93% and for 2017 an increase of \$398.1 million or 1.97%. We are projecting continued growth in the net taxable value of 2% each year through 2020.

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 .000345 or \$18.98 for a home with a market value of \$100,000. This change will be offset by the expiration of the County-Wide Equalization Levy and decreases to other levies. The proposed tax rate for 2017 is .006068 or \$6.07 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 \$333.74 in 2017, which is \$6.16 less than the previous year.



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



Capital Improvement and Debt Service Plan

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

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

General Obligation Bonds

Year Ending June 30	Principal	Interest	Total
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	\$ 42,510,000	\$ 6,744,225	\$ 49,254,225

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 (DDI) in middle and high schools. These categories of indicators will include attendance, grade point average, course taking, and other indicators that go beyond the summative test results.



The Assessment and Evaluation Department, 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.

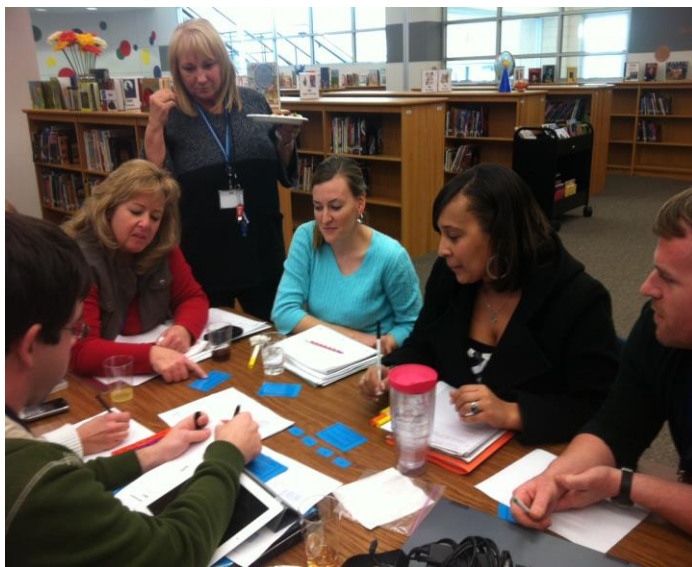
Salt Lake City School District's goals in this Essential are to:

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 that all students 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. Alexa Cunningham
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 Katherine Kennedy, Precinct 3
Tiffany Sandberg, Precinct 1	Michael Nemelka, Precinct 2
Rosemary Emery, Precinct 4	Melissa Ford, Precinct 6
Kristi Swett, Precinct 7	Omyya Min, 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 190,884 citizens spread over an area of 111.1 square miles. The District currently consists of 39 schools: three high schools, one blended learning high school, and one alternative high school (grades 9-12); four middle schools (grades 7-8) and one middle school (grades 6-8); one K-8 school; 26 elementary schools (grades K-5 and K-6); and two District sponsored charter schools. In addition, the District operates several alternative programs: a community education department; adult education; an alternative middle school; parent cooperative programs; programs for gifted students and for the disabled; and other special services. The District currently has 23,847 (Fall Enrollment 2016) students enrolled in its regular day school programs, of which 13,501 or 56.62% are minority (other than Caucasian).

District Community

The five largest property taxpayers in Salt Lake City School District in 2015 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 four of the largest employers are the same as they were in 2006.

The District Fund Structure

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

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

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

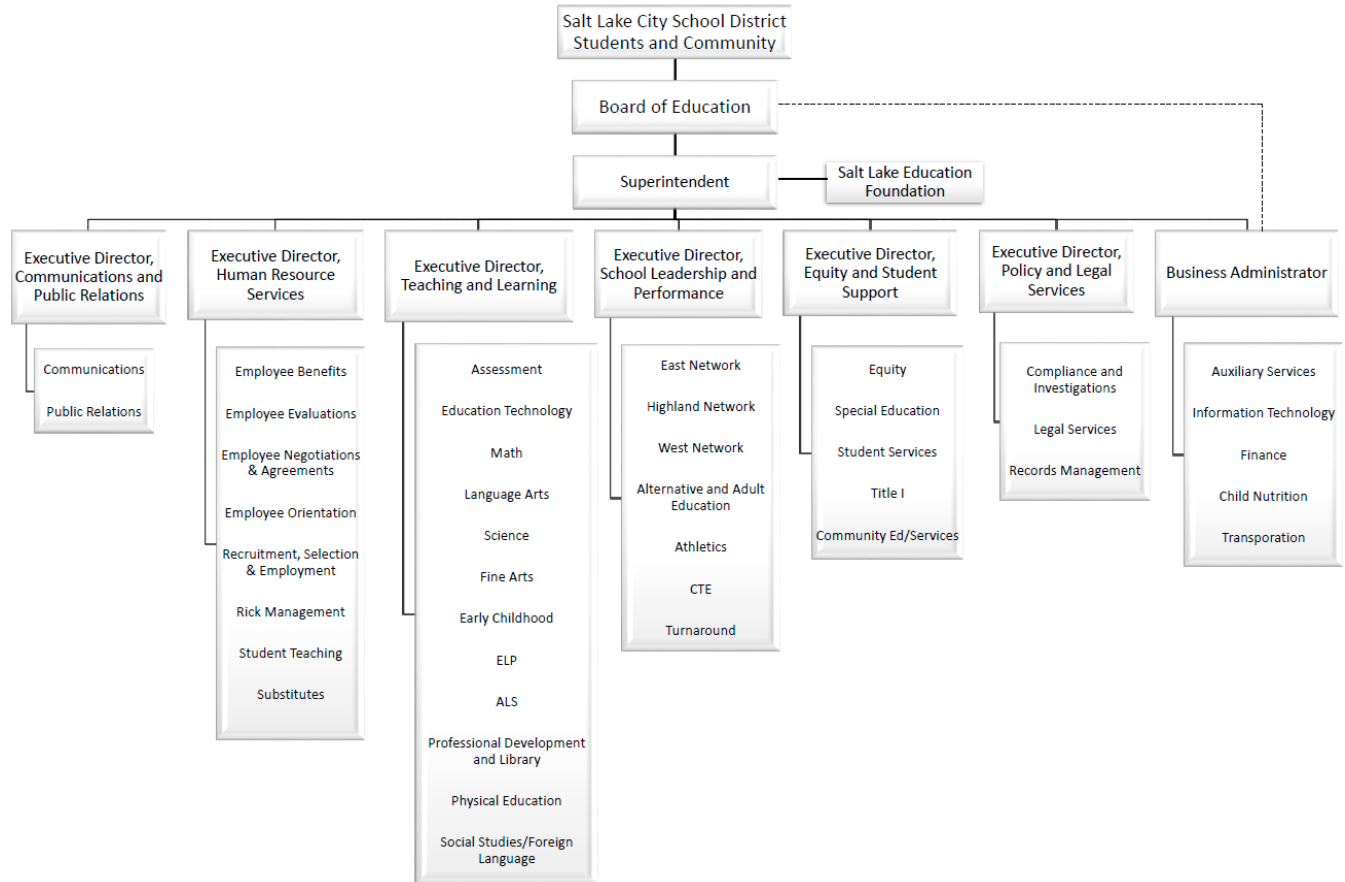
In its Internal Service funds, the District's budget measurement basis is accrual with no modifications. Long term physical assets are depreciated over their expected useful lives and the budget includes a provision for a depreciation charge.

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, 2017



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 2: 2017-18 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 (DDI) in middle and high schools. These categories of indicators will include attendance, grade point average (GPA), course taking, and other indicators that go beyond the summative test results.

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

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

Essential 3: 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 that all students read and write on grade level.
3. Engage communities and families so that they can advocate for their children.

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

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

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

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

SIGNIFICANT LAWS AFFECTING THIS BUDGET

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

Utah Code Budget Provisions

As used in these sections:

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

53A-19-101. School district and charter school budgets.

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

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

- 2.
 - a. For a school district, before June 22 of each year, a local school board shall adopt a budget and make appropriations for the next fiscal year.
 - b. For a school district, if the tax rate in the school district's proposed budget exceeds the certified tax rate defined in Section 59-2-924, the local school board shall comply with Section 59-2-919 in adopting the budget, except as provided by Section 53A-17a-133.
- 3.
 - a. For a school district, before the adoption or amendment of a budget, a local school board shall hold a public hearing, as defined in Section 10-9a-103, on the proposed budget or budget amendment.
 - b. In addition to complying with Title 52, Chapter 4, Open and Public Meetings Act, in regards to the public hearing described in Subsection (3)(a), at least 10 days prior to the public hearing, a local school board shall:

- i. publish a notice of the public hearing in a newspaper or combination of newspapers of general circulation in the school district, except as provided in Section 45-1-101;
 - ii. publish a notice of the public hearing electronically in accordance with Section 45-1-101;
 - iii. file a copy of the proposed budget with the local school board's business administrator for public inspection; and
 - iv. post the proposed budget on the school district's Internet website.
 - c. A notice of a public hearing on a school district's proposed budget shall include information on how the public may access the proposed budget as provided in Subsections (3)(b)(iii) and (iv).
4. For a charter school, before June 22 of each year, a charter school governing board shall adopt a budget for the next fiscal year.
5. Within 30 days of adopting a budget, a governing board shall file a copy of the adopted budget with the State auditor and the State Board of Education.

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.*

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

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

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

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

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.

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

BUDGET DEVELOPMENT AND ADMINISTRATION 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.

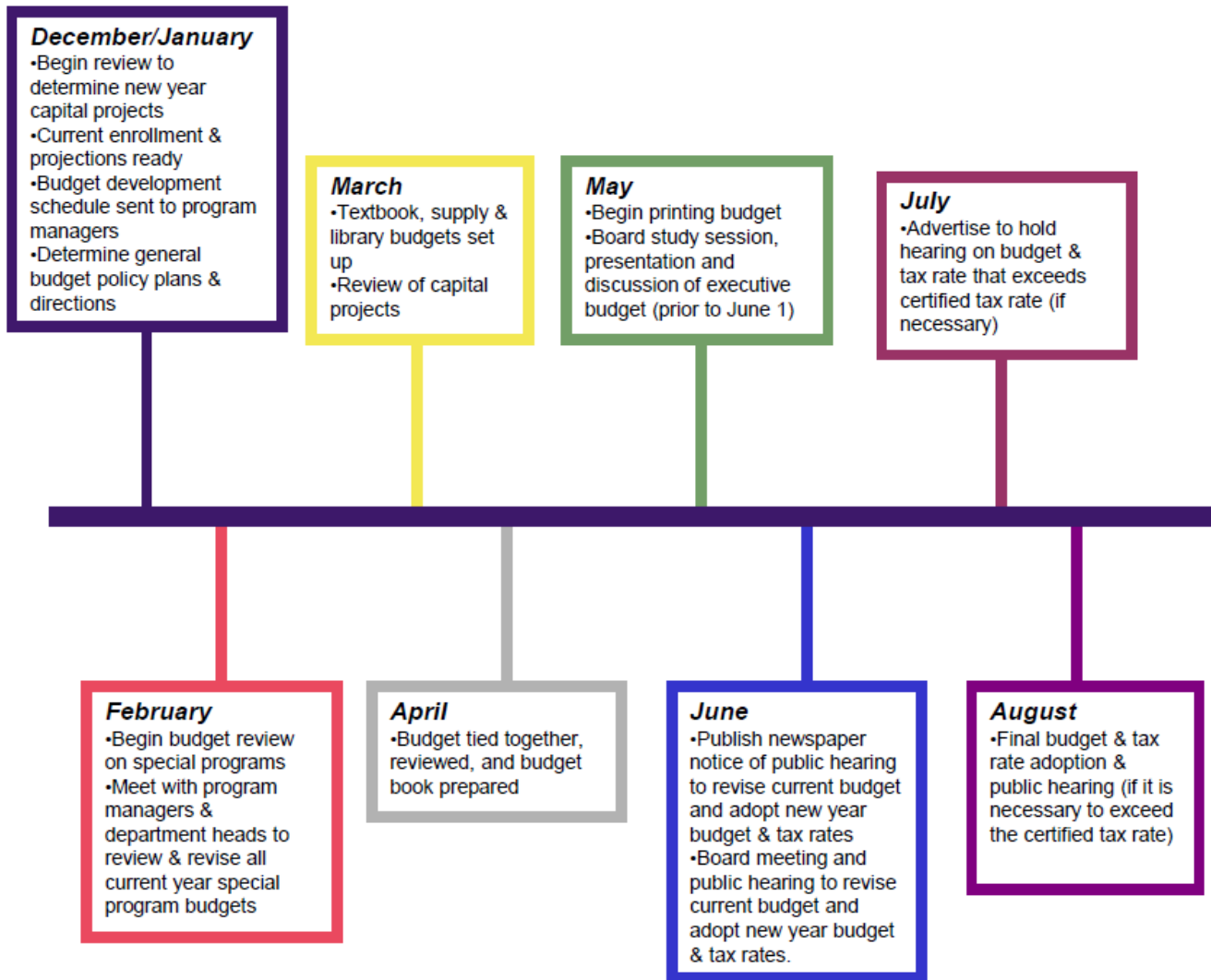
BUDGET ADMINISTRATION AND MANAGEMENT PROCESS

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 community preschool and after-school programs, 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. This function includes activities concerned with the acquisition of land, landscaping of sites, and improvements to sites. Costs of these items are charged to this function.

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

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



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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 .001596 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 2017-18, the amount per student is \$3,311 which is a 4.0 % increase from the \$3,184 guaranteed for 2016-17. 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 \$210.5 million in revenue for the General Fund of the District. The effect of the state funding system is that 58.10% of the General Fund revenue of the District is controlled by the State appropriation process, and 28.46% 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 131, for additional information.)

Since the State legislature has already passed and the Governor has signed into law the 2017-18 School Finance Act, the District can estimate very accurately the 58.10% 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 221 students. (See Chart 1, District Enrollment Trends, on page 125.)

For the years 2013-14, 2014-15, and 2015-16 General Fund revenues increased by 1.58%, 3.42%, and 4.96% respectively. During the 2016-17 year, General Fund revenue is estimated to increase by .77%, while 2017-18 is estimated to increase by 6.36%. The 2017-18 increase is largely a result of revenues that were previously reported in the Special Programs Fund (a Special Revenue Fund) now being reported in the General Fund as well as an increase in State funding. Other revenue sources are projected to remain relatively constant. (Please refer to Chart 5, on page 132, for historical trend information.)

The total tax rate for all Governmental Funds has decreased from years 2013 to 2017 from .006651 to .006068, an 8.77% decrease. Prior to the 2017-18, a certain tax rate was committed to the Special Programs Fund (a Special Revenue Fund) for activity reported in that fund. This District has discontinued the use of the Special Programs Fund and combined the activity into the General Fund. The tax rate for the General Fund and Special Revenue Funds combined has increased 2.62% 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 29.20% due to debt reduction. The percentage of the tax rate allocated to the Special Programs has decreased by 10.91% during the represented period. (Please refer to Chart 7, page 134, 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 135. Estimated market value of property in the District has increased an average of 4.47% per year during the 2013 to 2017 period. In this same period, total taxable value has increased an average of 4.25% per year, and net taxable value has increased an average of 4.47% 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 3.62% over the last nine years while total collections have increased an average of 3.67% over the same period of time. (Please refer to Chart 9, on page 136, 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 2017-18 Budget
Fund Expenditures by Function

	Total All Governmental Funds	General Fund	Special Revenue Funds	Capital Projects & Debt Service Funds
Revenues:				
Property taxes	\$ 129,032,228	\$ 92,514,274	\$ 0	\$ 36,517,954
Tax Increment	16,028,042	0	16,028,042	0
Interest on investments	1,043,929	811,654	0	232,275
Sale of food	1,369,100	0	1,369,100	0
Other local revenue	13,717,303	9,503,971	4,052,000	161,332
State of Utah	91,674,276	89,674,338	1,999,938	0
Federal government	28,446,815	17,974,486	10,472,329	0
Total Revenues	281,311,693	210,478,723	33,921,409	36,911,561
Expenditures:				
Instruction	143,077,580	139,177,580	3,900,000	0
Counseling and child accounting	7,035,858	7,035,858	0	0
Media services and educational supervision	17,120,246	17,120,246	0	0
General District administration	1,208,589	1,208,589	0	0
General school administration	14,493,861	14,493,861	0	0
Central services	5,673,175	5,673,175	0	0
Operation and maintenance of school buildings	19,218,997	19,218,997	0	0
Student transportation	5,872,287	5,872,287	0	0
Child nutrition services	14,288,320	159,222	14,129,098	0
Community services and building rentals	25,171,471	9,143,429	16,028,042	0
Capital Outlay	31,375,209	0	0	31,375,209
Debt Service	8,936,925	0	0	8,936,925
Total Expenditures	293,472,518	219,103,244	34,057,140	40,312,134
Deficiency of revenues under expenditures	(12,160,825)	(8,624,521)	(135,731)	(3,400,573)
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	(12,072,825)	(8,624,521)	(120,731)	(3,327,573)
Fund Balances - July 1 Special Programs Fund	5,773,920	5,773,920		
Fund Balances - July 1	81,956,856	41,432,462	5,542,288	34,982,106
Fund Balances - June 30	\$ 75,657,951	\$ 38,581,861	\$ 5,421,557	\$ 31,654,533
Fund Balance				
Nonspendable:				
Inventories	\$ 762,887	\$ 0	\$ 762,887	\$ 0
Prepaid expenditures	248,814	196,969	3,992	47,853
Restricted:				
Debt Service	7,143,747	0	0	7,143,747
Capital projects	24,462,933	0	0	24,462,933
Child nutrition services	1,941,622	0	1,941,622	0
Committed:				
Economic stabilization	7,000,000	7,000,000	0	0
Assigned:				
Charter Schools	249,520	249,520	0	0
Programs	13,577,273	13,577,273	0	0
Programs reported in the schools	2,138,056	2,138,056	0	0
Community Programs	4,944,082	4,944,082	0	0
Students	2,713,056	0	2,713,056	0
Employee benefit obligations	10,475,961	10,475,961	0	0
Unassigned:	0	0	0	0
Total Fund Balances	\$ 75,657,951	\$ 38,581,861	\$ 5,421,557	\$ 31,654,533

SALT LAKE CITY SCHOOL DISTRICT
Summary of Budgets - All Governmental Fund Types
Fiscal Year 2017-18 Budget
Fund Expenditures by Object

	Total All Governmental Funds	General Fund	Special Revenue Funds	Capital Projects & Debt Service Funds
Revenues:				
Property taxes	\$ 129,032,228	\$ 92,514,274	\$ 0	\$ 36,517,954
Tax Increment	16,028,042	0	16,028,042	0
Interest on investments	1,043,929	811,654	0	232,275
Sale of food	1,369,100	0	1,369,100	0
Other local revenue	13,717,303	9,503,971	4,052,000	161,332
State of Utah	91,674,276	89,674,338	1,999,938	0
Federal government	28,446,815	17,974,486	10,472,329	0
Total Revenues	281,311,693	210,478,723	33,921,409	36,911,561
Expenditures:				
Salaries	143,122,781	136,781,786	3,762,273	2,578,722
Employee Benefits	58,856,072	55,870,494	1,671,126	1,314,452
Contract services - professional & educational	28,659,963	3,194,382	748,729	24,716,852
Maintenance & repairs	2,616,179	2,616,179	0	0
Field trips, insurance, phone & travel	2,540,003	2,393,106	125,772	21,125
Supplies, textbooks & utilities	29,512,549	17,119,664	10,331,696	2,061,189
Equipment	2,046,333	1,127,633	315,500	603,200
Indirect costs, Interest & other expenses	10,090,596	0	1,074,002	9,016,594
Tax increment paid to other entity	16,028,042	0	16,028,042	0
Total Expenditures	293,472,518	219,103,244	34,057,140	40,312,134
Deficiency of revenues under expenditures	(12,160,825)	(8,624,521)	(135,731)	(3,400,573)
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	(12,072,825)	(8,624,521)	(120,731)	(3,327,573)
Fund Balances - July 1 Special Programs Fund	5,773,920	5,773,920		
Fund Balances - July 1	81,956,856	41,432,462	5,542,288	34,982,106
Fund Balances - June 30	\$ 75,657,951	\$ 38,581,861	\$ 5,421,557	\$ 31,654,533
Fund Balance				
Nonspendable:				
Inventories	\$ 762,887	\$ 0	\$ 762,887	\$ 0
Prepaid expenditures	248,814	196,969	3,992	47,853
Restricted:				
Debt Service	7,143,747	0	0	7,143,747
Capital projects	24,462,933	0	0	24,462,933
Child nutrition services	1,941,622	0	1,941,622	0
Committed:				
Economic stabilization	7,000,000	7,000,000	0	0
Assigned:				
Charter Schools	249,520	249,520	0	0
Programs	13,577,273	13,577,273	0	0
Programs reported in the schools	2,138,056	2,138,056	0	0
Community Programs	4,944,082	4,944,082	0	0
Students	2,713,056	0	2,713,056	0
Employee benefit obligations	10,475,961	10,475,961	0	0
Unassigned:	0	0	0	0
Total Fund Balances	\$ 75,657,951	\$ 38,581,861	\$ 5,421,557	\$ 31,654,533

SALT LAKE CITY SCHOOL DISTRICT
Summary of Budgets - All Operational Funds
Fiscal Year 2017-18 Budget
Fund Expenditures by Function

	Total All Governmental Funds	General Fund	Special Revenue Funds
Revenues:			
Property taxes	\$ 92,514,274	\$ 92,514,274	\$ 0
Tax Increment	16,028,042	0	16,028,042
Interest on investments	811,654	811,654	0
Sale of food	1,369,100	0	1,369,100
Other local revenue	13,555,971	9,503,971	4,052,000
State of Utah	91,674,276	89,674,338	1,999,938
Federal government	28,446,815	17,974,486	10,472,329
Total Revenues	244,400,132	210,478,723	33,921,409
Expenditures:			
Instruction	143,077,580	139,177,580	3,900,000
Counseling and child accounting	7,035,858	7,035,858	0
Media services and educational supervision	17,120,246	17,120,246	0
General District administration	1,208,589	1,208,589	0
General school administration	14,493,861	14,493,861	0
Central services	5,673,175	5,673,175	0
Operation and maintenance of school buildings	19,218,997	19,218,997	0
Student transportation	5,872,287	5,872,287	0
Child nutrition services	14,288,320	159,222	14,129,098
Community services and building rentals	25,171,471	9,143,429	16,028,042
Total Expenditures	253,160,384	219,103,244	34,057,140
Deficiency of revenues under expenditures	(8,760,252)	(8,624,521)	(135,731)
Other Financing Sources:			
Sale of capital assets	15,000	0	15,000
Net change in fund balances	(8,745,252)	(8,624,521)	(120,731)
Fund Balances - July 1 Special Programs Fund	5,773,920	5,773,920	0
Fund Balances - July 1	46,974,750	41,432,462	5,542,288
Fund Balances - June 30	\$ 44,003,418	\$ 38,581,861	\$ 5,421,557
Fund Balance			
Nonspendable:			
Inventories	\$ 762,887	\$ 0	\$ 762,887
Prepaid expenditures	200,961	196,969	3,992
Restricted:			
Child nutrition services	1,941,622	0	1,941,622
Committed:			
Economic stabilization	7,000,000	7,000,000	0
Assigned:			
Charter Schools	249,520	249,520	0
Programs	13,577,273	13,577,273	0
Programs reported in the schools	2,138,056	2,138,056	0
Community Programs	4,944,082	4,944,082	0
Students	2,713,056	0	2,713,056
Employee benefit obligations	10,475,961	10,475,961	0
Unassigned:	0	0	0
Total Fund Balances	\$ 44,003,418	\$ 38,581,861	\$ 5,421,557

SALT LAKE CITY SCHOOL DISTRICT
Summary of Budgets - All Operational Funds
Fiscal Year 2017-18 Budget
Fund Expenditures by Object

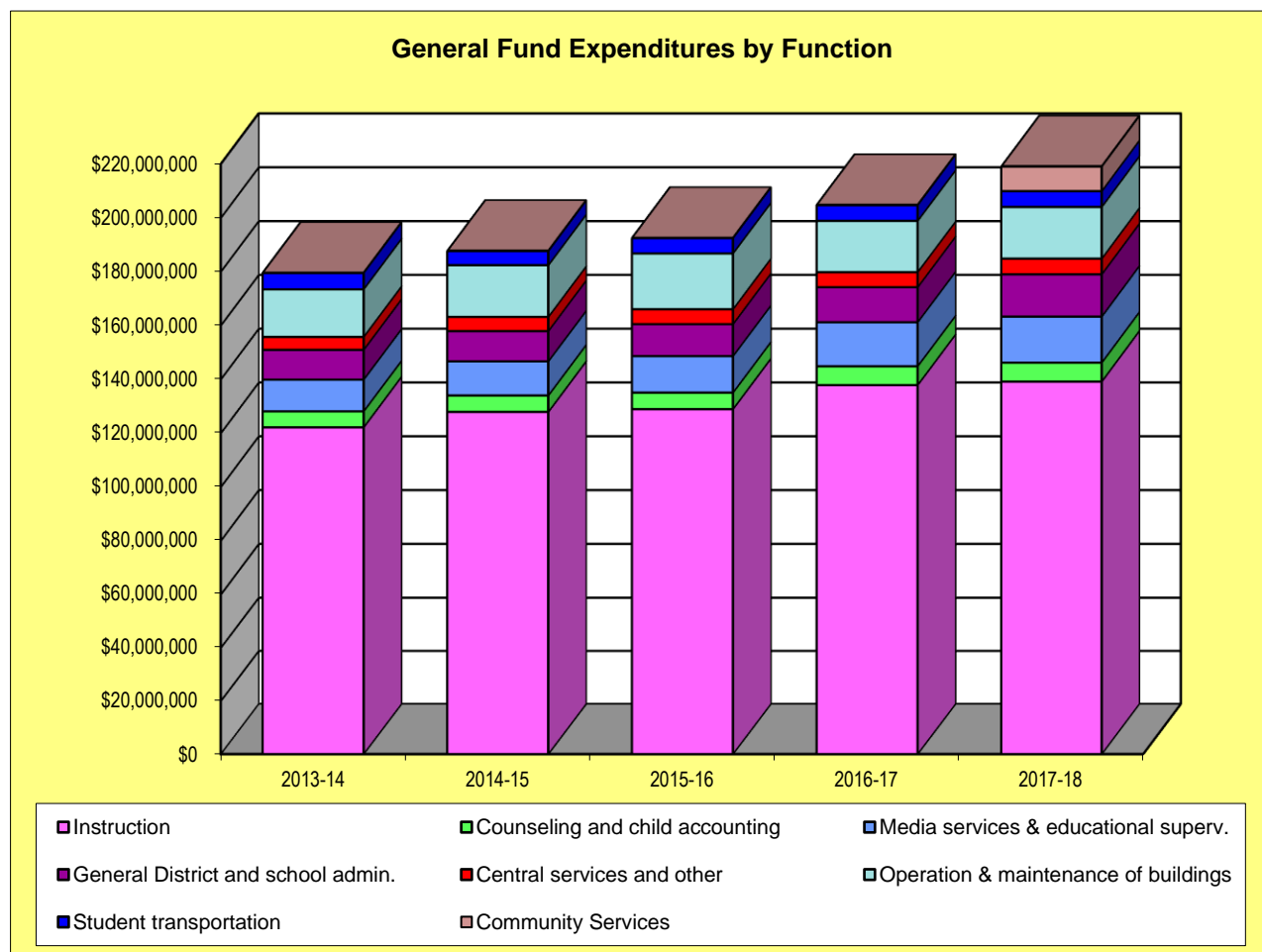
	Total All Governmental Funds	General Fund	Special Revenue Funds
Revenues:			
Property taxes	\$ 92,514,274	\$ 92,514,274	\$ 0
Tax Increment	16,028,042	0	16,028,042
Interest on investments	811,654	811,654	0
Sale of food	1,369,100	0	1,369,100
Other local revenue	13,555,971	9,503,971	4,052,000
State of Utah	91,674,276	89,674,338	1,999,938
Federal government	28,446,815	17,974,486	10,472,329
Total Revenues	244,400,132	210,478,723	33,921,409
Expenditures:			
Salaries	140,544,059	136,781,786	3,762,273
Employee Benefits	57,541,620	55,870,494	1,671,126
Contract services - professional & educational	3,943,111	3,194,382	748,729
Maintenance & repairs	2,616,179	2,616,179	0
Field trips, insurance, phone & travel	2,518,878	2,393,106	125,772
Supplies, textbooks & utilities	27,451,360	17,119,664	10,331,696
Equipment	1,443,133	1,127,633	315,500
Indirect costs, Interest & other expenses	1,074,002	0	1,074,002
Tax increment paid to other entity	16,028,042	0	16,028,042
Total Expenditures	253,160,384	219,103,244	34,057,140
Deficiency of revenues under expenditures	(8,760,252)	(8,624,521)	(135,731)
Other Financing Sources:			
Sale of capital assets	15,000	0	15,000
Net change in fund balances	(8,745,252)	(8,624,521)	(120,731)
Fund Balances - July 1 Special Programs Fund	5,773,920	5,773,920	0
Fund Balances - July 1	46,974,750	41,432,462	5,542,288
Fund Balances - June 30	\$ 44,003,418	\$ 38,581,861	\$ 5,421,557
Fund Balance			
Nonspendable:			
Inventories	\$ 762,887	\$ 0	\$ 762,887
Prepaid expenditures	200,961	196,969	3,992
Restricted:			
Child nutrition services	1,941,622	0	1,941,622
Committed:			
Economic stabilization	7,000,000	7,000,000	0
Assigned:			
Charter Schools	249,520	249,520	0
Programs	13,577,273	13,577,273	0
Programs reported in the schools	2,138,056	2,138,056	0
Community Programs	4,944,082	4,944,082	0
Students	2,713,056	0	2,713,056
Employee benefit obligations	10,475,961	10,475,961	0
Unassigned:	0	0	0
Total Fund Balances	\$ 44,003,418	\$ 38,581,861	\$ 5,421,557

SALT LAKE CITY SCHOOL DISTRICT

General Fund - Expenditures by Function

For Fiscal Year 2017-18 With Comparative Information for Years 2013-14 Through 2016-17

	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Revised Budget	2017-18 Budget
Instruction	\$122,147,643	\$127,893,109	\$128,920,339	\$137,867,181	\$139,177,580
Counseling and child accounting	5,948,151	6,114,159	6,135,406	6,992,268	7,035,858
Media services & educational superv.	11,798,021	12,679,160	13,575,203	16,355,759	17,120,246
General District and school admin.	11,075,224	11,258,823	11,882,456	13,029,402	15,702,450
Central services and other	4,793,063	5,258,031	5,536,784	5,590,747	5,832,397
Operation & maintenance of buildings	17,692,534	19,233,082	20,735,493	19,064,697	19,218,997
Student transportation	6,076,530	5,266,542	5,724,106	5,848,776	5,872,287
Community Services	0	0	0	0	9,143,429
	\$179,531,166	\$187,702,906	\$192,509,787	\$204,748,830	\$219,103,244



SALT LAKE CITY SCHOOL DISTRICT

General Fund Budget

For Fiscal Year 2017-18 With Comparative Information for Years 2013-14 Through 2016-17

Fund Expenditures by Function

	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Revised Budget	2017-18 Budget
Revenues:					
Property taxes	\$ 74,962,972	\$ 81,457,397	\$ 93,719,159	\$ 91,794,710	\$ 92,514,274
Interest on investments	601,601	139,298	785,853	511,654	811,654
Other local revenue	4,413,761	3,073,815	3,519,698	2,467,297	9,503,971
State of Utah	83,199,671	86,268,602	81,711,571	85,292,231	89,674,338
Federal government	17,731,622	16,154,210	16,644,446	17,821,830	17,974,486
Total Revenues	180,909,627	187,093,322	196,380,727	197,887,722	210,478,723
Expenditures:					
Instruction	122,147,643	127,893,109	128,920,339	137,867,181	139,177,580
Counseling and child accounting	5,948,151	6,114,159	6,135,406	6,992,268	7,035,858
Media services and educational supervision	11,798,021	12,679,160	13,575,203	16,355,759	17,120,246
General District administration	748,818	720,533	811,039	1,173,818	1,208,589
General school administration	10,326,406	10,538,290	11,071,417	11,855,584	14,493,861
Central services	4,646,348	5,105,707	5,386,665	5,437,799	5,673,175
Operation and maintenance of school buildings	17,692,534	19,233,082	20,735,493	19,064,697	19,218,997
Student transportation	6,076,530	5,266,542	5,724,106	5,848,776	5,872,287
Child nutrition services	146,715	152,324	150,119	152,948	159,222
Community services	0	0	0	0	9,143,429
Total Expenditures	179,531,166	187,702,906	192,509,787	204,748,830	219,103,244
Net change in fund balances	1,378,461	(609,584)	3,870,940	(6,861,108)	(8,624,521)
Fund Balance - July 1 Special Programs Fund *	0	0	0	0	5,773,920
Fund Balance - July 1	43,653,753	45,032,214	44,422,630	48,293,570	41,432,462
Fund Balance - June 30	\$ 45,032,214	\$ 44,422,630	\$ 48,293,570	\$ 41,432,462	\$ 38,581,861
Fund Balance					
Nonspendable:					
Prepaid expenditures	\$ 75,587	\$ 64,991	\$ 112,365	\$ 112,365	\$ 196,969
Committed:					
Economic stabilization **	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000
Assigned:					
Charter schools	914,387	802,288	756,250	410,654	249,520
Programs	15,857,611	15,542,191	15,810,903	14,259,675	13,577,273
Programs reported in the schools	2,295,153	2,508,738	2,923,717	2,138,056	2,138,056
Community Programs	0	0	0	0	4,944,082
Employee benefit obligations	9,475,961	9,475,961	10,475,961	10,475,961	10,475,961
Unassigned: ***	9,413,515	9,028,461	11,214,374	7,035,751	0
Total Fund Balance	\$ 45,032,214	\$ 44,422,630	\$ 48,293,570	\$ 41,432,462	\$ 38,581,861

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

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

*** The 2017-18 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
Fiscal Years 2017-18 Through 2020-21
Fund Expenditures by Function

	2017-18 Budget	2018-19 Projected	2019-20 Projected	2020-21 Projected	Projected Growth Rate
Revenues:					
Property taxes	\$ 92,514,274	\$ 94,364,559	96,251,850	98,176,887	1.00%
Interest on investments	811,654	811,654	811,654	811,654	0.00%
Other local revenue	9,503,971	9,503,971	9,503,971	9,503,971	0.00%
State of Utah	89,674,338	91,467,825	93,297,182	95,163,126	1.50%
Federal government	17,974,486	17,974,486	17,974,486	17,974,486	0.00%
Total Revenues	210,478,723	214,122,495	217,839,143	221,630,124	1.77%
Expenditures:					
Instruction	139,177,580	140,650,138	142,140,465	143,648,795	1.06%
Counseling and child accounting	7,035,858	7,110,300	7,185,530	7,261,556	1.06%
Media services and educational supervision	17,120,246	17,301,385	17,484,441	17,669,433	1.06%
General District Administration	1,208,589	1,221,376	1,234,299	1,247,358	1.06%
General school administration	14,493,861	14,647,212	14,802,185	14,958,798	1.06%
Central services	5,673,175	5,733,199	5,793,860	5,855,161	1.06%
Operation and maintenance of school buildings	19,218,997	19,422,342	19,627,838	19,835,508	1.06%
Student Transportation	5,872,287	5,934,418	5,997,207	6,060,660	1.06%
Child nutrition services	159,222	160,907	162,609	164,329	1.06%
Community services	9,143,429	9,240,170	9,337,935	9,436,734	1.06%
Total Expenditures	219,103,244	221,421,447	223,766,369	226,138,332	1.07%
Deficiency of revenues under expenditures	(8,624,521)	(7,298,952)	(5,927,226)	(4,508,208)	
Fund Balance - July 1 Special Programs Fund *	5,773,920	0	0	0	
Fund Balance - July 1	41,432,462	38,581,861	31,282,909	25,355,683	
Fund Balance - June 30	\$ 38,581,861	\$ 31,282,909	\$ 25,355,683	\$ 20,847,475	
Fund Balance					
Non-spendable:					
Prepaid expenditures	\$ 196,969	\$ 196,969	\$ 196,969	\$ 196,969	
Committed:					
Economic stabilization	7,000,000	7,000,000	7,000,000	7,000,000	
Assigned					
Charter schools	249,520	249,520	249,520	249,520	
Programs	13,577,273	13,577,273	13,577,273	13,577,273	
Programs reported in the schools	2,138,056	2,138,056	2,138,056	2,138,056	
Community Programs	4,944,082	4,944,082	4,944,082	4,944,082	
Employee benefit obligations	10,475,961	10,475,961	10,475,961	10,475,961	
Unassigned	0	(7,298,952)	(13,226,178)	(17,734,386)	
Total Fund Balance	\$ 38,581,861	\$ 31,282,909	\$ 25,355,683	\$ 20,847,475	

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.

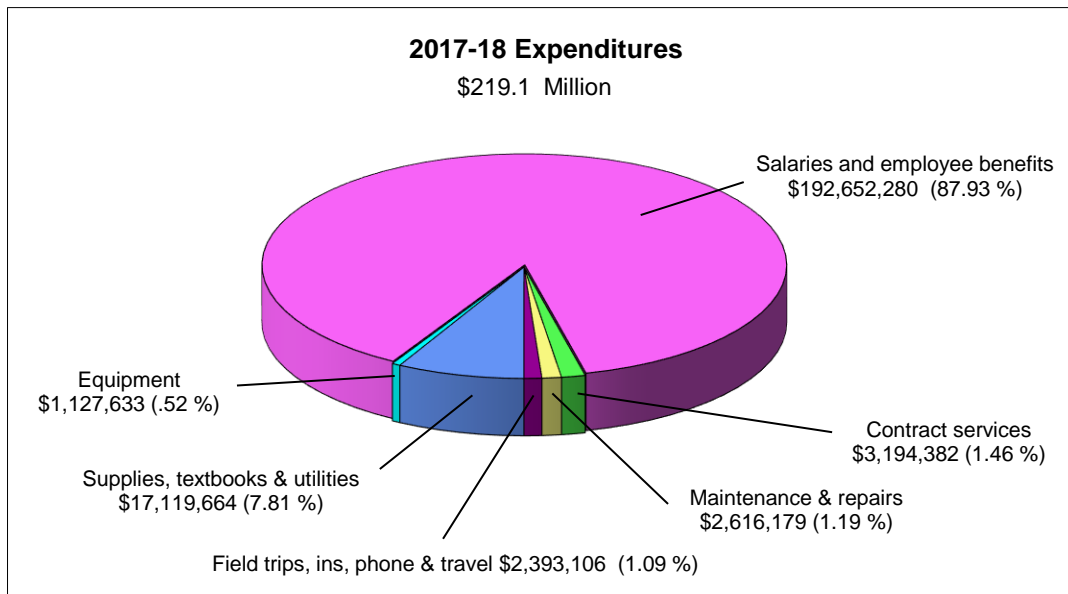
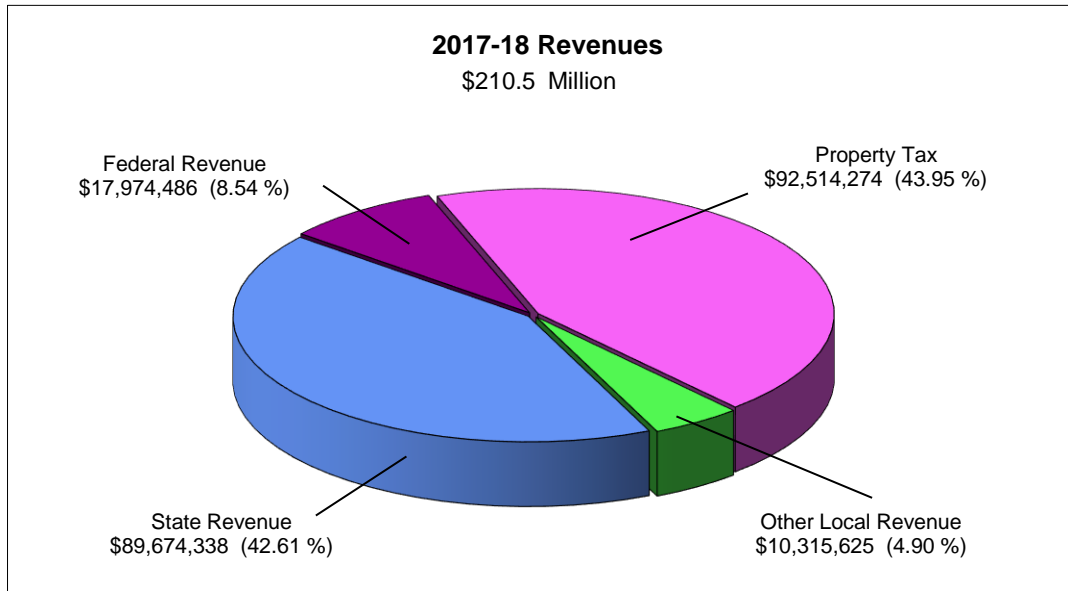
The property tax growth rate is based on past experience. Interest on investments and other local revenue is projected according to current information. State revenue is projected based on past experience. Federal revenue is based on past experience adjusted by current information. Employee benefits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

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

SALT LAKE CITY SCHOOL DISTRICT

THE GENERAL FUND

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



SALT LAKE CITY SCHOOL DISTRICT

General Fund Budget*For Fiscal Year 2017-18 With Comparative Information for Years 2013-14 Through 2016-17***Fund Expenditures by Object**

	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Revised Budget	2017-18 Budget
Revenues:					
Property taxes	\$ 74,962,972	\$ 81,457,397	\$ 93,719,159	\$ 91,794,710	\$ 92,514,274
Interest on investments	601,601	139,298	785,853	511,654	811,654
Other local revenue	4,413,761	3,073,815	3,519,698	2,467,297	9,503,971
State of Utah	83,199,671	86,268,602	81,711,571	85,292,231	89,674,338
Federal government	17,731,622	16,154,210	16,644,446	17,821,830	17,974,486
Total Revenues	180,909,627	187,093,322	196,380,727	197,887,722	210,478,723
Expenditures:					
Salaries	113,444,473	115,073,459	119,193,351	125,875,573	136,781,786
Employee benefits	43,254,134	46,285,366	46,996,843	51,842,320	55,870,494
Contract services - professional & educational	2,379,045	2,535,644	2,372,498	2,772,740	3,194,382
Maintenance & repairs	2,683,688	4,230,686	3,121,596	2,539,354	2,616,179
Field trips, insurance, phone & travel	1,355,509	1,552,969	1,599,787	2,133,672	2,393,106
Supplies, textbooks & utilities	12,293,590	13,669,029	17,773,285	18,219,298	17,119,664
Equipment	4,120,727	4,355,753	1,452,427	1,365,873	1,127,633
Total Expenditures	179,531,166	187,702,906	192,509,787	204,748,830	219,103,244
Net change in fund balances	1,378,461	(609,584)	3,870,940	(6,861,108)	(8,624,521)
Fund Balance - July 1 Special Programs Fund *	0	0	0	0	5,773,920
Fund Balance - July 1	43,653,753	45,032,214	44,422,630	48,293,570	41,432,462
Fund Balance - June 30	\$ 45,032,214	\$ 44,422,630	\$ 48,293,570	\$ 41,432,462	\$ 38,581,861
Fund Balance					
Nonspendable:					
Prepaid expenditures	\$ 75,587	\$ 64,991	\$ 112,365	\$ 112,365	\$ 196,969
Committed:					
Economic stabilization **	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000
Assigned					
Charter schools	914,387	802,288	756,250	410,654	249,520
Programs	15,857,611	15,542,191	15,810,903	14,259,675	13,577,273
Programs reported in the schools	2,295,153	2,508,738	2,923,717	2,138,056	2,138,056
Community Programs	0	0	0	0	4,944,082
Employee benefit obligations	9,475,961	9,475,961	10,475,961	10,475,961	10,475,961
Unassigned: ***	9,413,515	9,028,461	11,214,374	7,035,751	0
Total Fund Balance	\$ 45,032,214	\$ 44,422,630	\$ 48,293,570	\$ 41,432,462	\$ 38,581,861

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

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

*** The 2017-18 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
Fiscal Years 2017-18 Through 2020-21
Fund Expenditures by Object

	2017-18 Budget	2018-19 Projected	2019-20 Projected	2020-21 Projected	Projected Growth Rate
Revenues:					
Property taxes	\$ 92,514,274	\$ 94,364,559	\$ 96,251,850	\$ 98,176,887	2.00%
Interest on investments	811,654	811,654	811,654	811,654	0.00%
Other local revenue	9,503,971	9,503,971	9,503,971	9,503,971	0.00%
State of Utah	89,674,338	91,467,825	93,297,182	95,163,126	2.00%
Federal government	17,974,486	17,974,486	17,974,486	17,974,486	0.00%
Total Revenues	210,478,723	214,122,495	217,839,143	221,630,124	1.77%
Expenditures:					
Salaries	136,781,786	138,149,604	139,531,100	140,926,411	1.00%
Employee benefits	55,870,494	56,708,551	57,559,179	58,422,567	1.50%
Contract services - professional & educational	3,194,382	3,210,354	3,226,406	3,242,538	0.50%
Maintenance & repairs	2,616,179	2,629,260	2,642,406	2,655,618	0.50%
Field trips, insurance, phone & travel	2,393,106	2,393,106	2,393,106	2,393,106	0.00%
Supplies, textbooks & utilities	17,119,664	17,202,939	17,286,539	17,370,459	0.50%
Equipment	1,127,633	1,127,633	1,127,633	1,127,633	0.00%
Total Expenditures	219,103,244	221,421,447	223,766,369	226,138,332	1.07%
Deficiency of revenues under expenditures	(8,624,521)	(7,298,952)	(5,927,226)	(4,508,208)	
Fund Balance - July 1 Special Programs Fund *	5,773,920	0	0	0	
Fund Balance - July 1	41,432,462	38,581,861	31,282,909	25,355,683	
Fund Balance - June 30	\$ 38,581,861	\$ 31,282,909	\$ 25,355,683	\$ 20,847,475	
Fund Balance					
Nonspendable:					
Prepaid expenditures	\$ 196,969	\$ 196,969	\$ 196,969	\$ 196,969	
Committed:					
Economic stabilization	7,000,000	7,000,000	7,000,000	7,000,000	
Assigned					
Charter schools	249,520	249,520	249,520	249,520	
Programs	13,577,273	13,577,273	13,577,273	13,577,273	
Programs reported in the schools	2,138,056	2,138,056	2,138,056	2,138,056	
Community Programs	4,944,082	4,944,082	4,944,082	4,944,082	
Employee benefit obligations	10,475,961	10,475,961	10,475,961	10,475,961	
Unassigned	0	(7,298,952)	(13,226,178)	(17,734,386)	
Total Fund Balance	\$ 38,581,861	\$ 31,282,909	\$ 25,355,683	\$ 20,847,475	

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.

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

SALT LAKE CITY SCHOOL DISTRICT

General Fund - Major Revenue Sources

For Fiscal Year 2017-18 With Comparative Information for Years 2013-14 Through 2016-17

	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Revised Budget	2017-18 Budget
REVENUES					
Local Sources					
Property tax	\$ 74,962,972	\$ 81,457,397	\$ 93,719,159	\$ 91,794,710	\$ 92,514,274
Interest on investments	601,601	139,298	785,853	511,654	811,654
Other local revenue	4,413,761	3,073,815	3,519,698	2,467,297	9,503,971
Total Local Sources	79,978,334	84,670,510	98,024,710	94,773,661	102,829,899
State Sources					
Regular Basic School Programs:					
Regular School Program K-12	37,232,017	39,181,084	31,217,434	34,725,566	36,616,399
Professional Staff Costs	7,125,095	7,314,204	7,439,876	7,635,984	7,931,125
Restricted Basic School Program					
Special Education - Regular Program	8,501,993	8,566,211	8,891,973	10,064,690	10,270,230
Special Education - Self Contained	2,827,780	2,678,880	2,809,048	2,709,456	2,708,856
Special Education - Preschool	0	0	0	0	837,000
Ext. Year Program - Sev. Handicapped	47,227	51,786	210,342	47,265	49,378
Special Education - State Programs	187,380	207,690	309,286	330,577	322,075
Career and Technical Education (CTE)	2,807,583	2,739,318	3,164,915	3,251,410	3,266,118
Class Size Reduction	4,189,762	5,200,652	4,789,789	4,834,408	4,912,643
School Lunch	21,960	21,499	22,596	21,687	21,687
Other State sources of revenue					
Flexible Allocation	929,901	911,353	887,838	292,664	298,985
Pupil Transportation to and from	2,788,200	2,774,619	2,828,786	3,029,351	3,000,000
Adv. Placement & IB (Accel. Learner)	87,224	115,617	105,899	124,437	106,543
Gifted and Talented (Accel. Learner)	99,199	102,263	105,023	107,589	107,565
At Risk programs	2,204,850	2,386,319	2,565,819	2,194,095	2,156,389
Youth In Custody	504,321	542,503	639,888	588,716	558,700
Adult Education	0	0	0	0	1,700,000
Concurrent Enrollment (Accel. Learner)	62,229	59,690	9,418	72,121	125,786
School LAND Trust	1,551,162	1,432,532	1,776,121	1,865,434	2,204,145
Reading Achievement	535,636	503,945	482,734	485,551	485,998
School Nurses	32,907	31,942	36,204	34,397	34,397
Beverly Taylor Sorenson Arts Grant	560,340	560,000	752,758	770,000	813,000
Critical Languages	44,186	75,256	79,610	115,603	75,928
Educator Salary Adjustment	7,287,318	7,339,878	7,370,669	7,425,475	7,581,893
Library Media	20,035	20,022	59,446	43,787	31,201
Teacher Salary Supplement	131,409	151,685	0	0	0
USTAR	250,000	306,077	438,696	306,197	290,564
Digital Teaching and Learning	0	0	0	0	362,719
Technology Appropriation	291,547	0	0	0	0
Teachers' Supplies	227,936	223,851	262,262	261,121	262,547
Extended Day Kindergarten	435,868	439,717	1,975,151	407,345	421,111
Staff Development	260,575	301,000	402,000	402,000	0
UPASS (Utah Performance Assessment System for Students)	91,595	116,257	63,611	62,555	1,832
Charter School Local Replacement	1,288,707	1,274,880	1,344,420	1,578,789	1,544,772
Charter School Administration	76,300	76,800	77,000	78,900	77,200
Driver Education	220,420	257,116	239,280	405,355	263,000
Other State revenue	277,009	303,956	353,679	1,019,706	234,552
Total State Revenues	83,199,671	86,268,602	81,711,571	85,292,231	89,674,338
Federal Sources					
Restricted - direct	120,755	90,179	129,169	124,753	201,675
E Rate	258,526	237,248	226,892	162,618	162,618
ARRA	934,471	0	0	0	0
Every Student Succeeds Act (ESSA)	8,893,498	8,392,162	8,896,675	9,737,622	8,499,782
Programs for the Disabled	4,779,598	4,974,032	4,971,345	5,322,705	5,111,941
Career and Technical Education (CTE)	395,037	411,221	398,155	503,509	502,000
Dept. of Health - Medicaid	2,002,530	1,797,882	1,504,355	1,429,284	1,320,000
Other restricted - through State	347,207	251,486	517,855	541,339	2,176,470
Total Federal Revenues	17,731,622	16,154,210	16,644,446	17,821,830	17,974,486
Total Revenue	\$ 180,909,627	\$ 187,093,322	\$ 196,380,727	\$ 197,887,722	\$ 210,478,723

SALT LAKE CITY SCHOOL DISTRICT

General Fund - Major Expenditures

For Fiscal Year 2017-18 With Comparative Information for Years 2013-14 Through 2016-17

	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Revised Budget	2017-18 Budget
EXPENDITURES					
Instruction - Function 1000					
Salaries - teachers	\$ 76,041,641	\$ 76,726,888	\$ 79,008,659	\$ 82,904,880	\$ 85,611,687
Salaries - substitute teachers	1,229,420	1,265,079	1,399,385	1,296,837	1,270,345
Salaries - teacher aides	5,619,394	5,578,619	5,855,060	5,770,527	5,183,402
Salaries - all other	21,949	24,817	52,722	0	0
Total salaries	82,912,404	83,595,403	86,315,826	89,972,244	92,065,434
Employee benefits	30,331,383	32,680,968	32,343,607	35,526,260	36,402,569
Purchased services	1,878,688	2,074,222	1,966,298	2,284,359	2,304,018
Supplies and materials	3,129,167	3,568,524	6,610,341	9,305,445	7,963,822
Textbooks	989,359	2,007,922	929,778	115,000	116,104
Total supplies and materials	4,118,526	5,576,446	7,540,119	9,420,445	8,079,926
Property (instructional equipment)	2,906,642	3,966,070	754,489	663,873	325,633
Total Expenditures - Instruction	122,147,643	127,893,109	128,920,339	137,867,181	139,177,580
Support Services/Counseling & Child Accounting - Function 2100					
Salaries - guidance	3,850,016	3,864,099	3,761,199	4,010,153	4,022,499
Salaries - health services	286,050	320,090	345,819	347,665	358,187
Salaries - secretarial & clerical	84,760	89,077	127,686	133,490	135,162
Salaries - all other	47,102	59,942	61,459	322,874	342,080
Total salaries	4,267,928	4,333,208	4,296,163	4,814,182	4,857,928
Employee benefits	1,626,779	1,714,144	1,744,536	2,009,396	2,024,638
Purchased services	44,586	44,838	47,226	93,722	75,801
Supplies and materials	8,858	21,969	47,481	74,968	77,491
Total Expenditures - Support Services /Counseling & Child Accounting	5,948,151	6,114,159	6,135,406	6,992,268	7,035,858
Support Services/Media Services & Educational Supervision - Function 2200					
Salaries - supervisors & directors	1,744,906	1,978,507	2,040,031	2,404,696	3,104,061
Salaries - media personnel	2,345,362	2,276,394	2,364,262	2,366,417	2,415,667
Salaries - secretarial & clerical	958,091	915,672	949,682	978,956	1,061,059
Salaries - media aides	40,960	40,143	42,182	48,438	48,438
Salaries - All Other	2,933,669	3,137,961	3,554,889	4,813,446	4,753,411
Total salaries	8,022,988	8,348,677	8,951,046	10,611,953	11,382,636
Employee benefits	3,065,167	3,298,165	3,591,451	4,286,876	4,476,125
Purchased services	369,262	583,258	546,069	639,262	508,551
Supplies and materials (except as below)	170,355	265,550	280,277	629,800	501,830
Library books	137,582	111,360	165,120	137,826	103,762
Periodicals	17,893	17,062	19,265	21,253	20,755
Audio visual materials	9,606	18,707	21,975	26,789	26,587
Property	5,168	36,381	0	2,000	100,000
Total Expenditures - Support Services /Media Services & Educational Super.	\$ 11,798,021	\$ 12,679,160	\$ 13,575,203	\$ 16,355,759	\$ 17,120,246

SALT LAKE CITY SCHOOL DISTRICT

General Fund - Major Expenditures

For Fiscal Year 2017-18 With Comparative Information for Years 2013-14 Through 2016-17

	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Revised Budget	2017-18 Budget
Support Services/General District Administration - Function 2300					
Salaries - District administration	\$ 242,017	\$ 248,566	\$ 257,689	\$ 431,692	\$ 431,692
Salaries - secretarial & clerical	100,846	90,555	95,755	119,492	130,221
Salaries - Other	0	0	0	30,374	30,374
Total salaries	342,863	339,121	353,444	581,558	592,287
Employee benefits	181,007	176,808	246,202	272,306	278,417
Purchased services	171,200	143,934	170,458	243,954	250,954
Supplies and materials	59,253	61,827	52,509	76,000	77,000
Other objects	(5,505)	(1,157)	(11,574)	0	9,931
Total Expenditures - Support Services /General District Administration	748,818	720,533	811,039	1,173,818	1,208,589
Support Services/General School Administration - Function 2400					
Salaries - principals and assistants	4,879,286	4,848,742	5,142,447	5,350,410	6,947,350
Salaries - secretarial & clerical	1,955,734	1,997,805	2,137,717	2,316,242	2,310,368
Total salaries	6,835,020	6,846,547	7,280,164	7,666,652	9,257,718
Employee benefits	2,901,138	3,033,243	3,194,022	3,538,368	4,325,874
Purchased services	217,653	256,460	220,001	239,070	493,148
Supplies and materials	372,595	402,040	377,230	411,494	417,121
Total Expenditures - Support Services /General School Administration	10,326,406	10,538,290	11,071,417	11,855,584	14,493,861
Support Services/Central Services - Function 2500					
Salaries	3,027,382	3,304,934	3,420,559	3,367,385	3,537,918
Employee benefits	1,287,787	1,433,210	1,572,261	1,606,224	1,698,817
Purchased services	176,809	209,363	195,738	237,426	210,676
Supplies and materials	154,370	158,200	198,107	226,764	225,764
Total Expenditures - Support Services /Central Services	4,646,348	5,105,707	5,386,665	5,437,799	5,673,175
Operation & Maintenance of School Buildings - Function 2600					
Salaries	5,701,348	5,761,147	5,948,609	6,228,924	6,302,763
Employee benefits	2,717,272	2,838,836	3,089,044	3,358,131	3,433,096
Purchased services	2,714,529	4,171,424	3,045,504	2,794,863	2,797,305
Supplies and materials	6,559,385	6,461,675	8,618,177	6,682,779	6,685,833
Equipment	0	0	34,159	0	0
Total Expenditures - Operation & Maintenance of School Buildings	\$ 17,692,534	\$ 19,233,082	\$ 20,735,493	\$ 19,064,697	\$ 19,218,997

SALT LAKE CITY SCHOOL DISTRICT

General Fund - Major Expenditures

For Fiscal Year 2017-18 With Comparative Information for Years 2013-14 Through 2016-17

	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Revised Budget	2017-18 Budget
Support Services/Student Transportation Services - Function 2700					
Salaries - secretarial & clerical	\$ 55,174	\$ 58,179	\$ 68,213	\$ 68,570	\$ 68,943
Salaries - supervisors	80,048	107,122	103,120	105,540	106,595
Salaries - bus drivers	1,900,065	2,087,638	2,149,435	2,151,231	2,153,158
Salaries - mechanics	237,704	242,185	251,499	252,055	253,303
Total salaries	<u>2,272,991</u>	<u>2,495,124</u>	<u>2,572,267</u>	<u>2,577,396</u>	<u>2,581,999</u>
Employee benefits	1,110,945	1,087,238	1,189,570	1,220,938	1,239,846
Purchased services	842,447	836,957	901,660	910,610	910,610
Supplies and materials	644,163	530,180	396,829	439,832	439,832
Equipment	1,205,984	317,043	663,780	700,000	700,000
Total Expenditures - Support Services /Student Transportation Services	<u>6,076,530</u>	<u>5,266,542</u>	<u>5,724,106</u>	<u>5,848,776</u>	<u>5,872,287</u>
Child Nutrition Services - Function 3100					
Salaries	61,551	49,298	55,271	55,279	62,948
Employee benefits	32,656	22,752	26,151	23,821	22,426
Purchased services	3,069	0	924	2,500	2,500
Supplies and materials	46,506	44,014	56,199	71,348	71,348
Equipment	2,933	36,260	0	0	0
Other objects	0	0	11,574	0	0
Total Expenditures - Child Nutrition Services	<u>146,715</u>	<u>152,324</u>	<u>150,119</u>	<u>152,948</u>	<u>159,222</u>
Community Services - Function 3300 *					
Salaries	0	0	0	0	6,140,155
Employee benefits	0	0	0	0	1,968,686
Purchased services	0	0	0	0	638,962
Supplies and materials	0	0	0	0	392,415
Equipment	0	0	0	0	2,000
Other objects	0	0	0	0	1,211
Total Expenditures - Community Services	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 9,143,429</u>
TOTAL EXPENDITURES	<u>\$ 179,531,166</u>	<u>\$ 187,702,906</u>	<u>\$ 192,509,787</u>	<u>\$ 204,748,830</u>	<u>\$ 219,103,244</u>

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

SALT LAKE CITY SCHOOL DISTRICT
Summary of Budgets - Special Revenue Funds
Fiscal Year 2017-18 Budget
Fund Expenditures by Function

	Total Special Revenue Funds	Child Nutrition Fund	Student Activity Fund	Tax Increment Fund
Revenues:				
Tax Increment	\$ 16,028,042	\$ 0	\$ 0	\$ 16,028,042
Sale of food	1,369,100	1,369,100	0	0
Other local revenue	4,052,000	152,000	3,900,000	0
State of Utah	1,999,938	1,999,938	0	0
Federal government	10,472,329	10,472,329	0	0
Total Revenues	<u>33,921,409</u>	<u>13,993,367</u>	<u>3,900,000</u>	<u>16,028,042</u>
Expenditures:				
Instruction	3,900,000	0	3,900,000	0
Child nutrition services	14,129,098	14,129,098	0	0
Community services and building rentals	16,028,042	0	0	16,028,042
Total Expenditures:	<u>34,057,140</u>	<u>14,129,098</u>	<u>3,900,000</u>	<u>16,028,042</u>
Deficiency of revenues under expenditures	(135,731)	(135,731)	0	0
Other financing sources:				
Sale of capital assets	<u>15,000</u>	<u>15,000</u>	<u>0</u>	<u>0</u>
Net change in fund balances	(120,731)	(120,731)	0	0
Fund Balance - July 1	<u>5,542,288</u>	<u>2,827,052</u>	<u>2,715,236</u>	<u>0</u>
Fund Balance - June 30	<u>\$ 5,421,557</u>	<u>\$ 2,706,321</u>	<u>\$ 2,715,236</u>	<u>\$ 0</u>
Fund Balance				
Nonspendable:				
Inventories	\$ 762,887	\$ 762,887	\$ 0	0
Prepaid expenditures	3,992	1,812	2,180	0
Restricted:				
Child Nutrition Services	1,941,622	1,941,622	0	0
Assigned:				
Students	2,713,056	0	2,713,056	0
Unassigned: *	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Fund Balance	<u>\$ 5,421,557</u>	<u>\$ 2,706,321</u>	<u>\$ 2,715,236</u>	<u>\$ 0</u>

* The 2017-18 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
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SALT LAKE CITY SCHOOL DISTRICT
Summary of Budgets - Special Revenue Funds
Fiscal Year 2017-18 Budget
Fund Expenditures by Object

	Total Special Revenue Funds	Child Nutrition Fund	Student Activity Fund	Tax Increment Fund
Revenues:				
Tax Increment	\$ 16,028,042	\$ 0	\$ 0	\$ 16,028,042
Sale of food	1,369,100	1,369,100	0	0
Other local revenue	4,052,000	152,000	3,900,000	0
State of Utah	1,999,938	1,999,938	0	0
Federal government	10,472,329	10,472,329	0	0
Total Revenues	33,921,409	13,993,367	3,900,000	16,028,042
Expenditures:				
Salaries	3,762,273	3,471,523	290,750	0
Employee benefits	1,671,126	1,589,811	81,315	0
Contract services - prof. and educ.	748,729	578,729	170,000	0
Field trips, insurance, phone & travel	125,772	35,272	90,500	0
Cost of food sold	6,323,911	6,323,911	0	0
Supplies, textbooks & utilities	4,007,785	760,850	3,246,935	0
Equipment	315,500	296,000	19,500	0
Indirect costs, interest & other costs	1,074,002	1,073,002	1,000	0
Tax increment paid to other entity	16,028,042	0	0	16,028,042
Total Expenditures:	34,057,140	14,129,098	3,900,000	16,028,042
Deficiency of revenues under expenditures	(135,731)	(135,731)	0	0
Other financing sources:				
Sale of capital assets	15,000	15,000	0	0
Net change in fund balances	(120,731)	(120,731)	0	0
Fund Balance - July 1	5,542,288	2,827,052	2,715,236	0
Fund Balance - June 30	\$ 5,421,557	\$ 2,706,321	\$ 2,715,236	\$ 0
Fund Balance				
Nonspendable:				
Inventories	\$ 762,887	\$ 762,887	\$ 0	0
Prepaid expenditures	3,992	1,812	2,180	0
Restricted:				
Child Nutrition Services	1,941,622	1,941,622	0	0
Assigned:				
Students	2,713,056	0	2,713,056	0
Unassigned: *	0	0	0	0
Total Fund Balance	\$ 5,421,557	\$ 2,706,321	\$ 2,715,236	\$ 0

* The 2017-18 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*For Fiscal Year 2017-18 With Comparative Information for Years 2013-14 Through 2016-17***Fund Expenditures by Function**

	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Revised Budget	2017-18 * Budget
Revenues					
Local sources					
Property tax	\$ 1,981,718	\$ 1,982,072	\$ 2,225,032	\$ 2,123,178	\$ 0
Tuition	1,869,330	1,845,325	1,765,948	1,536,552	0
Other local revenue	6,582,262	6,389,659	8,004,620	5,569,796	0
Total local sources	10,433,310	10,217,056	11,995,600	9,229,526	0
State sources					
Special Education - Preschool	842,104	947,037	907,416	837,806	0
Adult High School Completion	1,742,533	1,899,726	1,648,426	1,757,894	0
Other State revenue	1,327,558	665,807	297,885	725,673	0
Total State revenues	3,912,195	3,512,570	2,853,727	3,321,373	0
Federal sources					
21st Century/Learning Plus	546,034	486,563	719,102	562,154	0
Handicapped - Preschool	192,790	200,927	157,092	169,720	0
Adult Education	366,430	280,030	281,730	280,030	0
Other Federal revenue	3,485,728	3,215,594	1,118,454	1,270,576	0
Total Federal revenues	4,590,982	4,183,114	2,276,378	2,282,480	0
Total Revenues	18,936,487	17,912,740	17,125,705	14,833,379	0
Expenditures					
Instruction	10,544,873	9,520,801	7,476,887	8,130,829	0
Counseling & child accounting	31,297	110,411	111,799	105,427	0
Media services & educational supervision	4,142,406	3,866,291	3,318,068	3,728,749	0
General District administration	393,630	306,427	234,494	254,581	0
General school administration	1,942,010	2,017,780	2,191,080	2,410,355	0
Central services	143,930	137,363	149,417	112,632	0
Operation & maintenance of school buildings	1,058,895	644,019	307,763	342,020	0
Columbus - adult trainable	931,160	475,648	0	0	0
Community services and building rentals	39,617	37,355	37,491	34,679	0
Capital Outlay	961,995	784,515	0	2,816,410	0
Total Expenditures	20,189,813	17,900,610	13,826,999	17,935,682	0
Net change in fund balances	(1,253,326)	12,130	3,298,706	(3,102,303)	0
Fund Balance - July 1	6,818,713	5,565,387	5,577,517	8,876,223	0
Fund Balance - June 30	\$ 5,565,387	\$ 5,577,517	\$ 8,876,223	\$ 5,773,920	\$ 0
Fund Balance					
Nonspendable:					
Prepaid expenditures	\$ 89,051	\$ 84,575	\$ 84,604	\$ 84,604	\$ 0
Restricted:					
Community Recreation	409,885	319,414	466,941	466,941	0
Assigned:					
Programs reported in the special revenue funds	5,038,056	5,172,333	8,308,969	5,207,875	0
Programs reported in the schools	28,395	1,195	15,709	14,500	0
Unassigned: **	0	0	0	0	0
Total Fund Balance	\$ 5,565,387	\$ 5,577,517	\$ 8,876,223	\$ 5,773,920	\$ 0

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

** The 2017-18 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*For Fiscal Year 2017-18 With Comparative Information for Years 2013-14 Through 2016-17***Fund Expenditures by Object**

	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Revised Budget	2017-18 * Budget
Revenues					
Local sources					
Property tax	\$ 1,981,718	\$ 1,982,072	\$ 2,225,032	\$ 2,123,178	\$ 0
Tuition	1,869,330	1,845,325	1,765,948	1,536,552	0
Other local revenue	6,582,262	6,389,659	8,004,620	5,569,796	0
Total local sources	10,433,310	10,217,056	11,995,600	9,229,526	0
State sources					
Special Education - Preschool	842,104	947,037	907,416	837,806	0
Adult High School Completion	1,742,533	1,899,726	1,648,426	1,757,894	0
Other State revenue	1,327,558	665,807	297,885	725,673	0
Total State Revenues	3,912,195	3,512,570	2,853,727	3,321,373	0
Federal sources					
21st Century/Learning Plus	546,034	486,563	719,102	562,154	0
Handicapped - Preschool	192,790	200,927	157,092	169,720	0
Adult Education	366,430	280,030	281,730	280,030	0
Other Federal revenue	3,485,728	3,215,594	1,118,454	1,270,576	0
Total Federal Revenues	4,590,982	4,183,114	2,276,378	2,282,480	0
Total Revenues	18,936,487	17,912,740	17,125,705	14,833,379	0
Expenditures					
Salaries	11,611,222	10,402,994	8,700,191	9,316,497	0
Employee benefits	3,443,373	3,114,554	2,648,654	3,111,356	0
Contract services - prof. and educ.	1,133,371	1,298,122	1,296,870	1,310,236	0
Maintenance & repairs	1,578,178	1,161,647	67,713	2,903,414	0
Field trips, insurance, phone & travel	365,273	339,492	288,151	330,036	0
Supplies, textbooks & utilities	1,473,787	1,166,549	574,143	629,813	0
Equipment	190,979	102,469	16,635	77,660	0
Indirect costs	393,630	314,783	234,642	256,670	0
Total Expenditures	20,189,813	17,900,610	13,826,999	17,935,682	0
Net change in fund balances	(1,253,326)	12,130	3,298,706	(3,102,303)	0
Fund Balance - July 1	6,818,713	5,565,387	5,577,517	8,876,223	0
Fund Balance - June 30	\$ 5,565,387	\$ 5,577,517	\$ 8,876,223	\$ 5,773,920	\$ 0
Fund Balance					
Nonspendable:					
Prepaid expenditures	\$ 89,051	\$ 84,575	\$ 84,604	\$ 84,604	\$ 0
Restricted:					
Community Recreation	409,885	319,414	466,941	466,941	0
Assigned:					
Programs reported in the special revenue funds	5,038,056	5,172,333	8,308,969	5,207,875	0
Programs reported in the schools	28,395	1,195	15,709	14,500	0
Unassigned: **	0	0	0	0	0
Total Fund Balance	\$ 5,565,387	\$ 5,577,517	\$ 8,876,223	\$ 5,773,920	\$ 0

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

** The 2017-18 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

Child Nutrition Fund Budget

For Fiscal Year 2017-18 With Comparative Information for Years 2013-14 Through 2016-17

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.

	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Revised Budget	2017-18 Budget
Revenues:					
Sale of food	\$ 1,190,479	\$ 1,247,160	\$ 1,316,716	\$ 1,339,674	\$ 1,369,100
Other local revenue	131,815	135,909	117,051	146,500	152,000
State of Utah	1,626,295	1,726,002	1,841,414	1,937,659	1,999,938
Federal government	9,628,996	9,674,516	10,024,222	10,622,222	10,472,329
Total Revenues	<u>12,577,585</u>	<u>12,783,587</u>	<u>13,299,403</u>	<u>14,046,055</u>	<u>13,993,367</u>
Expenditures:					
Salaries	3,307,514	3,161,552	3,244,602	3,466,106	3,471,523
Employee benefits	1,383,307	1,376,053	1,437,527	1,611,104	1,589,811
Cost of food sold	5,922,885	5,792,693	5,797,145	6,252,491	6,323,911
Supplies and materials	597,470	642,742	800,763	835,850	760,850
Contracted services	518,208	533,433	538,814	563,729	578,729
Indirect costs, interest & other costs	566,478	742,329	986,745	1,080,772	1,073,002
Equipment & equipment maintenance	264,727	208,022	263,837	259,500	296,000
Other expenses	19,940	15,823	25,354	37,300	35,272
Total Expenditures	<u>12,580,529</u>	<u>12,472,647</u>	<u>13,094,787</u>	<u>14,106,852</u>	<u>14,129,098</u>
Excess (deficiency) of revenues over (under) expenditures	(2,944)	310,940	204,616	(60,797)	(135,731)
Other financing sources:					
Sale of capital assets	<u>4,875</u>	<u>9,204</u>	<u>15,424</u>	<u>23,500</u>	<u>15,000</u>
Net change in fund balances	1,931	320,144	220,040	(37,297)	(120,731)
Fund Balance - July 1	<u>2,322,234</u>	<u>2,324,165</u>	<u>2,644,309</u>	<u>2,864,349</u>	<u>2,827,052</u>
Fund Balance - June 30	<u>\$ 2,324,165</u>	<u>\$ 2,644,309</u>	<u>\$ 2,864,349</u>	<u>\$ 2,827,052</u>	<u>\$ 2,706,321</u>
Fund Balance					
Nonspendable:					
Inventories	\$ 691,311	\$ 656,163	\$ 762,887	\$ 762,887	\$ 762,887
Prepaid expenditures	0	0	1,812	1,812	1,812
Restricted:					
Child nutrition services	<u>1,632,854</u>	<u>1,988,146</u>	<u>2,099,650</u>	<u>2,062,353</u>	<u>1,941,622</u>
Total Fund Balance	<u>\$ 2,324,165</u>	<u>\$ 2,644,309</u>	<u>\$ 2,864,349</u>	<u>\$ 2,827,052</u>	<u>\$ 2,706,321</u>

SALT LAKE CITY SCHOOL DISTRICT
Child Nutrition Fund Budget Projected
Fiscal Years 2017-18 Through 2020-21
Fund Expenditures by Object

	2017-18 Budget	2018-19 Projected	2019-20 Projected	2020-21 Projected	Projected Growth Rate
Revenues:					
Sale of Food	\$ 1,369,100	\$ 1,369,100	\$ 1,369,100	\$ 1,369,100	0.00%
Other local revenue	152,000	152,000	152,000	152,000	0.00%
State of Utah	1,999,938	2,029,937	2,060,386	2,091,292	1.50%
Federal government	10,472,329	10,681,776	10,895,412	11,113,320	2.00%
Total Revenues	13,993,367	14,232,813	14,476,898	14,725,712	1.71%
Expenditures:					
Salaries	3,471,523	3,506,238	3,541,300	3,576,713	1.00%
Employee benefits	1,589,811	1,613,658	1,637,863	1,662,431	1.50%
Cost of food sold	6,323,911	6,513,628	6,709,037	6,910,308	3.00%
Supplies and materials	760,850	764,654	768,477	772,319	0.50%
Contracted services	578,729	581,623	584,531	587,454	0.50%
Indirect costs, interest & other costs	1,073,002	1,073,002	1,073,002	1,073,002	0.00%
Equipment & equipment maintenance	296,000	296,000	296,000	296,000	0.00%
Other expenses	35,272	35,272	35,272	35,272	0.00%
Total Expenditures	14,129,098	14,384,075	14,645,482	14,913,499	1.82%
Deficiency of revenues under expenditures	(135,731)	(151,262)	(168,584)	(187,787)	
Other financing sources:					
Sale of capital assets	15,000	15,000	15,000	15,000	
Net Change in fund balance	(120,731)	(136,262)	(153,584)	(172,787)	
Fund Balance - July 1	2,827,052	2,706,321	2,570,059	2,416,475	
Fund Balance - June 30	\$ 2,706,321	\$ 2,570,059	\$ 2,416,475	\$ 2,243,688	
Fund Balance					
Non-spendable:					
Inventories	\$ 762,887	\$ 762,887	\$ 762,887	\$ 762,887	
Prepaid expenditures	1,812	1,812	1,812	1,812	
Restricted:					
Child nutrition services	1,941,622	1,805,360	1,651,776	1,478,989	
Total Fund Balance	\$ 2,706,321	\$ 2,570,059	\$ 2,416,475	\$ 2,243,688	

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 2017-18 With Comparative Information for Years 2013-14 Through 2016-17***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.

	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Revised Budget	2017-18 Budget
Revenues:					
Other local revenue	\$ 3,448,433	\$ 3,456,344	\$ 3,544,427	\$ 3,900,000	\$ 3,900,000
Total Revenues	<u>3,448,433</u>	<u>3,456,344</u>	<u>3,544,427</u>	<u>3,900,000</u>	<u>3,900,000</u>
Expenditures:					
Salaries	232,914	258,512	224,740	290,750	290,750
Employee benefits	41,975	43,815	34,945	81,315	81,315
Field trips, insurance, phone & travel	57,644	57,648	101,772	90,499	90,500
Supplies and materials	2,846,093	2,721,671	2,898,050	3,246,936	3,246,935
Contracted services	192,958	152,859	146,966	170,000	170,000
Memberships & dues	204	0	0	1,000	1,000
Equipment	80,686	66,478	10,650	19,500	19,500
Total Expenditures	<u>3,452,474</u>	<u>3,300,983</u>	<u>3,417,123</u>	<u>3,900,000</u>	<u>3,900,000</u>
Net change in fund balances	(4,041)	155,361	127,304	0	0
Fund Balance - July 1	<u>2,436,612</u>	<u>2,432,571</u>	<u>2,587,932</u>	<u>2,715,236</u>	<u>2,715,236</u>
Fund Balance - June 30	<u>\$ 2,432,571</u>	<u>\$ 2,587,932</u>	<u>\$ 2,715,236</u>	<u>\$ 2,715,236</u>	<u>\$ 2,715,236</u>
Fund Balance					
Nonspendable:					
Prepaid expenditures	0	3,275	2,180	2,180	2,180
Assigned:					
Students	<u>2,432,571</u>	<u>2,584,657</u>	<u>2,713,056</u>	<u>2,713,056</u>	<u>2,713,056</u>
Total Fund Balances	<u>\$ 2,432,571</u>	<u>\$ 2,587,932</u>	<u>\$ 2,715,236</u>	<u>\$ 2,715,236</u>	<u>\$ 2,715,236</u>

SALT LAKE CITY SCHOOL DISTRICT
Student Activity Fund Budget Projected
Fiscal Years 2017-18 Through 2020-21
Fund Expenditures by Object

	2017-18 Budget	2018-19 Projected	2019-20 Projected	2020-21 Projected	Projected Growth Rate
Revenues:					
Other local revenue	\$ 3,900,000	\$ 3,900,000	\$ 3,900,000	\$ 3,900,000	0.00%
Total Revenues	<u>3,900,000</u>	<u>3,900,000</u>	<u>3,900,000</u>	<u>3,900,000</u>	0.00%
Expenditures:					
Salaries	290,750	293,657	296,594	299,560	1.00%
Employee benefits	81,315	82,535	83,773	85,030	1.50%
Field trips, insurance, phone & travel	90,500	90,953	91,408	91,865	0.50%
Supplies and materials	3,246,935	3,263,170	3,279,485	3,295,883	0.50%
Contracted services	170,000	170,850	171,704	170,000	0.50%
Memberships & dues	1,000	1,000	1,000	1,000	0.00%
Equipment & equipment maintenance	19,500	19,500	19,500	19,500	0.00%
Total Expenditures	<u>3,900,000</u>	<u>3,921,665</u>	<u>3,943,464</u>	<u>3,962,838</u>	0.53%
Net Change in fund balance	0	(21,665)	(43,464)	(62,838)	
Fund Balance - July 1	<u>2,715,236</u>	<u>2,715,236</u>	<u>2,693,571</u>	<u>2,650,107</u>	
Fund Balance - June 30	<u>\$ 2,715,236</u>	<u>\$ 2,693,571</u>	<u>\$ 2,650,107</u>	<u>\$ 2,587,269</u>	
Fund Balance					
Non-spendable:					
Prepaid expenditures	\$ 2,180	\$ 2,180	\$ 2,180	\$ 2,180	
Assigned:					
Students	<u>2,713,056</u>	<u>2,691,391</u>	<u>2,647,927</u>	<u>2,585,089</u>	
Total Fund Balance	<u>\$ 2,715,236</u>	<u>\$ 2,693,571</u>	<u>\$ 2,650,107</u>	<u>\$ 2,587,269</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 2017-18 With Comparative Information for Years 2013-14 Through 2016-17

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.

	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Revised Budget	2017-18 Budget
Revenues:					
Tax Increment	\$ 0	\$ 13,487,433	\$ 14,756,784	\$ 16,028,042	\$ 16,028,042
Total Revenues	0	13,487,433	14,756,784	16,028,042	16,028,042
Expenditures:					
Tax increment paid to other entity		13,487,433	14,756,784	16,028,042	16,028,042
Total Expenditures	0	13,487,433	14,756,784	16,028,042	16,028,042
Net change in fund balances	0	0	0	0	0
Fund Balance - July 1	0	0	0	0	0
Fund Balance - June 30	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Fund Balance					
Nonspendable:					
Inventories	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Prepaid expenditures	0	0	0	0	0
Restricted:					
Unassigned: *	0	0	0	0	0
Total Fund Balance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

* 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
Fiscal Years 2017-18 Through 2020-21
Fund Expenditures by Object

	2017-18 Budget	2018-19 Projected	2019-20 Projected	2020-21 Projected	Projected Growth Rate
Revenues:					
Tax Increment	\$ 16,028,042	\$ 16,028,042	\$ 16,028,042	\$ 16,028,042	0.00%
Total Revenues	<u>16,028,042</u>	<u>16,028,042</u>	<u>16,028,042</u>	<u>16,028,042</u>	0.00%
Expenditures:					
Tax Increment paid to other entity	<u>16,028,042</u>	<u>16,028,042</u>	<u>16,028,042</u>	<u>16,028,042</u>	0.00%
Total Expenditures	<u>16,028,042</u>	<u>16,028,042</u>	<u>16,028,042</u>	<u>16,028,042</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

Summary of Budgets - Capital Projects & Debt Service Funds

Fiscal Year 2017-18 Budget

	Capital Projects & Debt Service Funds	Capital Projects Fund	Debt Service Fund
Revenues:			
Property tax	\$ 36,517,954	\$ 27,713,650	\$ 8,804,304
Interest on investments	232,275	224,275	8,000
Other local revenue	161,332	161,332	0
Total Revenues	<u>36,911,561</u>	<u>28,099,257</u>	<u>8,812,304</u>
Expenditures:			
Salaries	2,578,722	2,578,722	0
Employee benefits	1,314,452	1,314,452	0
Contracted services	24,716,852	24,716,852	0
Supplies and materials	2,061,189	2,061,189	0
Travel and conferences	21,125	21,125	0
Equipment & Property acquisition	603,200	603,200	0
Redemption of bond principal	7,110,000	0	7,110,000
Interest on bonds	1,899,144	74,219	1,824,925
Paying agent fees	7,450	5,450	2,000
Total Expenditures	<u>40,312,134</u>	<u>31,375,209</u>	<u>8,936,925</u>
Deficiency of revenues under expenditures	<u>(3,400,573)</u>	<u>(3,275,952)</u>	<u>(124,621)</u>
Other Financing Sources (Uses):			
Sale of real property	73,000	73,000	0
Net change in fund balances	(3,327,573)	(3,202,952)	(124,621)
Fund Balance - July 1	<u>34,982,106</u>	<u>33,001,180</u>	<u>1,980,926</u>
Fund Balance - June 30	<u>\$ 31,654,533</u>	<u>\$ 29,798,228</u>	<u>\$ 1,856,305</u>
Fund Balance			
Nonspendable:			
Prepaid expenditures	\$ 47,853	\$ 47,853	\$ 0
Restricted:			
Bond payments	5,287,442	5,287,442	0
Capital projects	24,462,933	24,462,933	0
Debt Service	1,856,305	0	1,856,305
Unassigned: *	<u>0</u>	<u>0</u>	<u>0</u>
Total Fund Balance	<u>\$ 31,654,533</u>	<u>\$ 29,798,228</u>	<u>\$ 1,856,305</u>

* The 2017-18 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 smaller projects scheduled for the 2017-18 fiscal year. All projects and amounts reflected in the 2017-18 budget year are scheduled for completion during the 2017-18 fiscal year. Also included is a schedule showing the annual amounts necessary to fund 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 shows roof, carpeting, and parking lot repairs and replacements; HVAC control, fire sprinkling, telephone and monoxide upgrades; and classroom configuration changes. Site improvements of just under three million dollars are planned, building improvements of just over six million dollars are planned, and an elementary school replacement of nearly \$15,690,000 is planned. The district will spend nearly \$3.9 million dollars in staff salary and benefits for building repairs and upgrades.

These upgrades, with a few exceptions, such as HVAC control upgrades, generally keep the site and building in good operating condition and improve the instructional environment, but do not provide significant operating and energy saving efficiencies. The Lincoln Elementary rebuild completion for the 2017-18 school year and the Meadowlark Elementary rebuild completion scheduled for the 2018-19 school year will add square footage requiring additional custodial staff and supplies. The increases in facility maintenance costs for these larger buildings will be offset by lower utility costs from more efficient HVAC equipment. Classroom expenditures on a per pupil basis will remain unaffected as these costs will change based on student enrollment, not building size. The recent synthetic football field upgrades save water and mowing costs, but eventual replacement costs and field maintenance expenses will offset these savings.

SALT LAKE CITY SCHOOL DISTRICT

Capital Projects Fund Budget

For Fiscal Year 2017-18 With Comparative Information for Years 2013-14 Through 2016-17

	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Revised Budget	2017-18 Budget
Revenues:					
Property tax	\$ 18,202,745	\$ 20,524,249	\$ 20,170,940	\$ 20,213,650	\$ 27,713,650
Interest on investments	143,529	186,647	316,267	224,275	224,275
Other local revenue	387,865	639,895	589,477	182,762	161,332
Federal government	0	0	349,694	0	0
Total Revenues	18,734,139	21,350,791	21,426,378	20,620,687	28,099,257
Expenditures:					
Salaries	2,245,737	2,152,277	2,353,570	2,528,777	2,578,722
Employee benefits	956,859	995,515	1,129,649	1,273,606	1,314,452
Contracted service	7,692,855	9,968,482	11,290,050	26,774,021	24,716,852
Supplies and materials	54,239	23,901	66,607	2,118,152	2,061,189
Travel and conference	6,432	18,569	14,112	21,125	21,125
Equipment	1,365,985	184,613	382,862	790,832	603,200
Property acquisition	2,620	0	0	0	0
Bond interest	76,248	74,064	73,438	74,219	74,219
Bond paying agent fees	4,700	4,950	5,200	5,450	5,450
Total Expenditures	12,405,675	13,422,371	15,315,488	33,586,182	31,375,209
Deficiency of revenues under expenditures	6,328,464	7,928,420	6,110,890	(12,965,495)	(3,275,952)
Other Financing Source:					
Sale of real property & Other	71,571	72,690	73,021	73,000	73,000
Net change in fund balances	6,400,035	8,001,110	6,183,911	(12,892,495)	(3,202,952)
Fund balance - July 1	25,308,619	31,708,654	39,709,764	45,893,675	33,001,180
Fund balance - June 30	\$ 31,708,654	\$ 39,709,764	\$ 45,893,675	\$ 33,001,180	\$ 29,798,228
Fund Balance					
Nonspendable:					
Prepaid expenditures	\$ 24,385	\$ 49,718	\$ 47,853	\$ 47,853	\$ 47,853
Restricted:					
Bond Payments	2,241,458	2,984,423	4,305,330	4,519,351	5,287,442
Capital projects	29,442,811	36,675,623	41,540,492	28,433,976	24,462,933
Unassigned: *	0	0	0	0	0
Total Fund Balance	\$ 31,708,654	\$ 39,709,764	\$ 45,893,675	\$ 33,001,180	\$ 29,798,228

* The 2017-18 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
Fiscal Years 2017-18 Through 2021-22
Fund Expenditures by Object

	2017-18 Budget	2018-19 Projected	2019-20 Projected	2020-21 Projected	2021-22 Projected
Revenues:					
Property tax	\$ 27,713,650	\$ 27,713,650	\$ 27,713,650	\$ 27,713,650	\$ 32,101,700
Interest on investments	224,275	224,275	224,275	224,275	224,275
Other Local Revenue	161,332	161,332	161,332	161,332	161,332
Total Revenues	<u>28,099,257</u>	<u>28,099,257</u>	<u>28,099,257</u>	<u>28,099,257</u>	<u>32,487,307</u>
Expenditures and Encumbrances:					
Salaries	2,578,722	2,677,277	2,736,513	2,784,425	2,833,405
Employee benefits	1,314,452	1,368,771	1,410,722	1,450,107	1,477,799
Contracted service - ongoing	9,252,877	8,845,825	7,715,919	5,451,395	5,773,026
Contracted service - construction	15,463,975	26,010,419	19,726,026	0	0
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	603,200	603,200	603,200	603,200	603,200
Interest on bonds	74,219	74,219	74,219	74,219	74,219
Paying agent fees	5,450	5,450	5,450	5,450	5,450
Total Expenditures	<u>31,375,209</u>	<u>41,681,811</u>	<u>34,368,699</u>	<u>12,465,446</u>	<u>12,863,749</u>
Excess revenue over (under) expenditures & encumbrances	\$ (3,275,952)	\$ (13,582,554)	\$ (6,269,442)	\$ 15,633,811	\$ 19,623,558
Other Financing Sources (Uses)					
Sale of real property	73,000	73,000	73,000	73,000	73,000
Net change in fund balances	(3,202,952)	(13,509,554)	(6,196,442)	15,706,811	19,696,558
Fund Balance - July 1	<u>33,001,180</u>	<u>29,798,228</u>	<u>16,288,674</u>	<u>10,092,232</u>	<u>25,799,043</u>
Fund Balance - June 30	<u>\$ 29,798,228</u>	<u>\$ 16,288,674</u>	<u>\$ 10,092,232</u>	<u>\$ 25,799,043</u>	<u>\$ 45,495,601</u>
Fund Balance					
Nonspendable:					
Prepaid expenditures	\$ 47,853	\$ 47,853	\$ 47,853	\$ 47,853	\$ 47,853
Restricted:					
Bond payments	5,287,442	6,055,533	6,823,624	7,591,715	8,359,806
Capital projects	24,462,933	10,185,288	3,220,755	18,159,475	37,087,942
Unassigned:	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Fund Balance	<u>\$ 29,798,228</u>	<u>\$ 16,288,674</u>	<u>\$ 10,092,232</u>	<u>\$ 25,799,043</u>	<u>\$ 45,495,601</u>

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

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 2017-18

Year Built	Location	Total Budget
2002	Backman Elementary	
	Paint all stairs going to the 2nd floor	\$ 3,000
	Replace bathroom stalls on 2nd floor restrooms	19,000
	Sealcoat with HA5, crack seal and restripe	45,887
	Total Backman Elementary	67,887
2004	Beacon Heights Elementary	
	Overlay asphalt on playground and parking lot	100,000
	Total Beacon Heights Elementary	100,000
1980	Bennion Elementary	
	Replace playground equipment & ground cover in K play area	67,500
	Jacsc FX-70 DDC control systems	5,000
	Replace carpet throughout school	64,000
	Add parking gate with access control east entrance	20,000
	Total Bennion Elementary	156,500
2005	Bonneville Elementary	
	Add C/O detectors to fire alarm panel	11,080
	Install tile in Cafeteria 5' on south and north walls	12,000
	Total Bonneville Elementary	23,080
2004	Dilworth Elementary	
	Paint hallways and classrooms 2nd floor	12,000
	Design irrigation system for previously leased property	25,000
	Total Dilworth Elementary	37,000
1964	Edison Elementary	
	Crack seal and sealcoat asphalt	53,900
	Jacsc FX-70 DDC control systems	5,000
	Replace phone system	30,000
	Add access control north side	4,000
	Total Edison Elementary	92,900
1978	Emerson Elementary	
	Jacsc FX-70 DDC control systems	5,000
	Replace K area composite play structure and ground cover	75,000
	Restripe all asphalt	5,000
	Add tile 5' up the wall, the length of the east hall west side	10,650
	Landscape north side	25,000
	Total Emerson Elementary	120,650
1978	Ensign Elementary	
	Replace IDEC cell-deck	5,500
	Jacsc FX-70 DDC control systems	5,000
	Overlay playground asphalt and restripe	86,000
	Total Ensign Elementary	96,500
2002	Escalante Elementary	
	Replace cooling tower media	9,000
	Total Escalante Elementary	9,000
2000	Franklin Elementary	
	Replace miracle composite play structure	60,000
	Paint interior door frames	10,000
	Replace phone system	50,000
	Total Franklin Elementary	120,000

Year Built	Location	Total Budget
1986	Hawthorne Elementary	
	Replace mixed air dampers/actuators	\$ 28,500
	Jacsc FX-70 DDC control systems	5,000
	Crack seal and sealcoat, restripe	30,000
	Total Hawthorne Elementary	63,500
2006	Highland Park Elementary	
	Replace carpet phase one	40,000
	Replace phone system	50,000
	HA5 sealcoat with crack seal asphalt playground & parking lot and repaint all lines	48,500
	Replace irrigation system on south field only	65,000
	Total Highland Park Elementary	203,500
2005	Indian Hills Elementary	
	Restripe all asphalt	7,000
	Replace cooling tower media	9,000
	Replace L.S composite structure on far south side of school	49,000
	Total Indian Hills Elementary	65,000
1981	Jackson Elementary	
	Floor covering replacement phase two	40,000
	Jacsc FX-70 DDC control systems	5,000
	Paint all classrooms	15,000
	Replace irrigation system design and construction	200,000
	Replace access control main unit	3,000
	Add C/O detectors to fire alarm panel	11,080
	Replace EPDM roof, main building and cafeteria	126,000
	Total Jackson Elementary	400,080
2017	Liberty Elementary	
	Total Liberty Elementary	0
1975	Meadowlark Elementary	
	Exterior wall pack retrofit and lighting controls	11,200
	Jacsc FX-70 DDC control systems	5,000
	Replace restroom faucets	12,000
	Replace phone system	50,000
	Total Meadowlark Elementary	78,200
2002	Mountain View Elementary	
	Exterior wall pack retrofit and lighting controls	12,000
	Paint classrooms & office area	15,000
	Upgrade cooling system	20,000
	Add handi-cap access door	5,000
	Total Mountain View Elementary	52,000
2001	Newman Elementary	
	Floor covering replacement phase two	32,000
	Overlay asphalt on playground	75,000
	Design exhaust systems for IDEC	12,000
	Total Newman Elementary	119,000
2003	Nibley Park Elementary	
	Re-roof original main building	220,000
	Replace TV broadcast system with IP TV	7,000
	Total Nibley Park Elementary	227,000

Year Built	Location	Total Budget
1999	North Star Elementary	
	Restripe all asphalt	\$ 6,000
	Exterior wall pack retrofit and lighting controls	14,000
	Replace phone system	50,000
	Add C/O detectors to fire alarm panel	11,080
	Total North Star Elementary	81,080
2001	Parkview Elementary	
	Exterior wall pack retrofit and lighting controls	13,000
	Paint classrooms & office area	23,500
	Remove brick in front entry install concrete	9,200
	Replace TV broadcast system with IP TV	7,000
	Total Parkview Elementary	52,700
2000	Riley Elementary	
	Replace sinks and faucets in 25 classrooms	12,500
	Install lockers south end second floor	25,500
	Overlay asphalt on main drive and parking lot	75,000
	Replace carpet in library	12,000
	Total Riley Elementary	125,000
2001	Rose Park Elementary	
	Floor covering replacement- phase three computer lab	6,000
	Paint all classrooms and door frames	10,000
	Replace irrigation system on park strip	50,000
	Replace phone system	30,000
	Total Rose Park Elementary	96,000
1993	Uintah Elementary	
	Restripe all asphalt	5,000
	Jacsc FX-70 DDC control systems	5,000
	Replace faucets in restrooms	8,000
	Total Uintah Elementary	18,000
1976	Wasatch Elementary	
	Install separate RTU for main office and conference room	30,000
	Jacsc FX-70 DDC control systems	5,000
	Replace landscape structures composite unit	36,500
	Floor covering replacement phase three	30,000
	Seal coat with crack seal and restripe	16,500
	Replace TV broadcast system with IP TV	7,000
	Total Wasatch Elementary	125,000
2006	Washington Elementary	
	Rework north parking lot approach onto 500 N	35,000
	Upgrade irrigation system controller	4,500
	Floor covering replacement phase one	30,000
	Restripe asphalt	5,000
	Replace fitness center	45,000
	Total Washington Elementary	119,500
2001	Whittier Elementary	
	Replace carpet in classrooms phase one	35,000
	Upgrade A/C	20,000
	Total Whittier Elementary	55,000

Year Built	Location	Total Budget
1979	Bryant Middle School	
	Replace carpet in classrooms phase one	\$ 35,000
	Jacsc FX-70 DDC control systems	5,000
	Replace security system main control	3,000
	Replace fire alarm	40,000
	Power wash the exterior brick to remove calcium	7,000
	Total Bryant Middle School	90,000
2008	Clayton Middle School	
	Restripe asphalt	4,000
	Replace all black fencing fabric with true 9 gauge	30,000
	Paint hallways	10,000
	Paint classrooms	10,000
	Add C/O detectors to fire alarm panel	11,080
	Replace carpet in classrooms on 2nd floor	50,000
	Total Clayton Middle School	115,080
2007	Glendale Middle School	
	Add light filtering roller shades on upper windows 2nd floor	40,000
	Replace carpet 1st floor classrooms	40,000
	Paint classrooms on 1st floor	15,000
	Replace phone system	50,000
	Replace the carpet on the Kiva	4,000
	Total Glendale Middle School	149,000
2008	Hillside Middle School	
	Paint classrooms	12,000
	Construction of science room and new offices phase two	270,000
	Restripe all asphalt	4,000
	Jacsc FX-70 DDC control systems	5,000
	Add C/O detectors to fire alarm panel	11,080
	Total Hillside Middle School	302,080
2005	Northwest Middle School	
	Paint interior walls and classrooms phase two	15,000
	Replace floor coverings phase two	40,000
	Remodel CTE lab to science room phase two	225,000
	Replace outside wall-packs with LED lights	5,000
	Add C/O detectors to fire alarm panel	11,080
	Replace TV broadcast system with IP TV	7,000
	Total Northwest Middle School	303,080
1997	East High School	
	Add bleachers and restroom facility in parking lot by baseball field	425,000
	Jacsc FX-70 DDC control systems	10,000
	Correct stage rigging	3,000
	Overlay asphalt on stadium parking lot and expand parking lot phase two	245,000
	Communications room floors 1-4 install Variable Refrigerant Flow (VRF) system	50,000
	Replace copper pipes and stadium locker rooms north and south	30,000
	Add cameras west end	20,000
	Total East High School	783,000

Year Built	Location	Total Budget
1955	Highland High School	
	Replace existing water softener	\$ 31,000
	Replace mechanical and culinary piping phase three D wing 3rd floor	317,500
	Remodel stage dressing rooms	25,000
	Bring school into ADA and OCR compliance exterior parking	100,000
	Irrigation design work and survey phase one	45,000
	Jacsc FX-70 DDC control systems	10,000
	Replace carpet phase one	50,000
	Install rubber floor in fitness room	11,000
	Restripe all asphalt	15,000
	Add doors to access control systems	10,000
	Replace lights dimming console	8,000
	Add more cameras in red hall	10,000
	Total Highland High School	632,500
1921	West High School	
	Replace mixed air dampers on both supply fans in field house	58,000
	Paint hall lockers	75,000
	Jacsc FX-70 DDC control systems	10,000
	Restripe all asphalt north of 300 N	7,000
	Roof over science wing- Preventative Maintenance	5,000
	Upgrade existing softball field/baseball field	1,200,000
	Paint woodwork on 2nd floor of main building	31,000
	Paint classrooms phase one	16,000
	Replace TV broadcast system with IP TV	7,000
	208V 20A to 2nd floor south 3rd & 4th floor, north IDF 4M 45 tech wing 2nd floor tech	20,000
	Communications room graphic add A/C	20,000
	Add more cameras	10,000
	Total West High School	1,459,000
1997	Horizonte Instruction and Training Center	
	Paint 4th floor hall walls and railings	12,000
	Paint 1st floor halls	12,000
	Repair leaking windows	25,000
	Whittier portables paint in and out	5,000
	Whittier portables replace carpet	5,000
	Restripe asphalt	12,000
	Total Horizonte Instruction and Training Center	71,000
1937/1958	Administration Building	
	Total Administration Building	0
2004	Auxiliary Services Building	
	Loading dock and CNP parking seal coat with HA5 crack seal & restripe	5,000
	Main parking between buildings seal coat with HA5 crack seal & restripe	8,360
	South parking area, east half sealcoat with HA5 crack seal and restripe	11,000
	Upgrade generator	35,000
	Add power, gas, security to the ground hanger	29,000
	Total Auxiliary Services Building	88,360

Year Built	Location	Total Budget
1963	Lowell Building	
	Replace Steamtraps 2nd floor	\$ 50,000
	Total Lowell Building	50,000
1957	Goodwin Site	
	Remodel boys and girls restrooms east hall	35,000
	Re-roof phase one	235,000
	Replace chiller and recover and restore 320 lbs R-22 refrigerant	175,000
	Install new fan system heating/cooling for admin area-engineer to design only	20,000
	Total Goodwin Site	465,000
1950	Rosslyn Heights Building	
	Total Rosslyn Heights Building	0
2002	Transportation Building	
	Restripe all asphalt	7,500
	Total Transportation Building	7,500
	All Schools	
	All Schools Miscellaneous	500,000
	Security and access	200,000
	Asbestos/hazardous materials	50,000
	All Schools Portables	25,000
	Architect/Engineer	160,000
	All Schools Playground, Fibar Pits	50,000
	All Schools Voice Enhancement	50,000
	IT Networking	550,000
	All Schools Paint	40,000
	All Schools Cameras	25,000
	All Schools Carpet	25,000
	All Schools Concrete	25,000
	All Schools Asphalt	100,000
	MDF and IDF comcloset 208 V 20 AMP or 30 AMP	8,200
	Total All Schools	1,808,200
	Total Capital Projects	\$ 9,027,877
	Salaries	2,578,722
	Employee benefits	1,314,452
	Contracted service	15,688,975
	Supplies and materials	2,061,189
	Travel and conference	21,125
	Equipment	603,200
	Property acquisition	0
	Bond interest	74,219
	Bond paying agent fees	5,450
	Total Capital Projects Fund	\$ 31,375,209

SALT LAKE CITY SCHOOL DISTRICT
Capital Projects - 5 Year Plan Summary
Fiscal Year 2017-18

SCHOOL	2017-18	2018-19	2019-20	2020-21	2021-22	TOTAL
Elementary Schools						
Backman	\$ 67,887	\$ 72,500	\$ 171,500	\$ 150,000	\$ 23,000	\$ 484,887
Beacon Hgts.	100,000	335,897	149,500	76,500	63,000	724,897
Bennion	156,500	9,000	81,580	9,000	23,000	279,080
Bonneville	23,080	118,000	392,000	6,500	23,000	562,580
Dilworth	37,000	307,000	90,000		23,000	457,000
Edison	92,900	26,000	87,500	3,000	20,000	229,400
Emerson	120,650	20,000	40,500	153,000	20,000	354,150
Ensign	96,500	47,080	50,000	30,000	53,000	276,580
Escalante	9,000	86,000	150,000	22,500	23,000	290,500
Franklin	120,000	33,000	70,000	10,000	20,000	253,000
Hawthorne	63,500	78,000	80,500	3,000	20,000	245,000
Highland Park	203,500	145,000	45,000	3,000	20,000	416,500
Indian Hills	65,000	163,000	150,000	3,000	20,000	401,000
Jackson	400,080	150,000	183,000	75,000	23,000	831,080
Lincoln						
Meadowlark	78,200	108,020	91,493		23,000	300,713
Mountain View	52,000	11,300	207,580	75,000	23,000	368,880
Newman	119,000	321,000	52,250		368,000	860,250
Nibley Park	227,000	171,899	54,400	3,000	20,000	476,299
Northstar	81,080	80,000	200,000	183,000	289,026	833,106
Parkview	52,700	122,700	21,000	87,500	473,000	756,900
Riley	125,000	108,000	354,650	30,000	53,000	670,650
Rose Park	96,000	128,999	28,000	40,500	305,000	598,499
Uintah	18,000	212,997	37,833	3,000	20,000	291,830
Wasatch	125,000	163,880	76,000	282,000		646,880
Washington	119,500	88,000	108,500	3,000	20,000	339,000
Whittier	55,000	271,800	431,000	43,000	20,000	820,800
Middle Schools						
Bryant	90,000	124,800	97,000	6,000	25,000	342,800
Clayton	115,080	40,000	123,000	6,000	25,000	309,080
Glendale	149,000	76,500	88,000	6,000	25,000	344,500
Hillside	302,080	76,000	147,000	6,000	25,000	556,080
Northwest	303,080	130,500	186,500	211,000	25,000	856,080
High Schools						
East	783,000	709,000	519,400	40,000	90,000	2,141,400
Highland	632,500	1,290,500	676,600	1,163,000	970,000	4,732,600
West	1,459,000	685,613	122,393	180,000	1,535,000	3,982,006
Horizonte	71,000	18,080	5,000		20,000	114,080
Other Buildings/All Schools						
Administration Building				155,000		155,000
Auxilliary Services	88,360		22,160			110,520
Goodwin Site	465,000	377,580	274,000	16,500		1,133,080
Lowell	50,000	16,080	15,000	277,000	20,000	378,080
Rosslyn Heights						
Transportation Department	7,500	135,000	11,080	65,395		218,975
All Schools Paint, Carpet, etc.	223,200	227,100	215,000	215,000	215,000	1,095,300
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	\$ 9,027,877	\$ 8,870,825	\$ 7,490,919	\$ 5,226,395	\$ 6,548,026	\$ 37,164,042

Salt Lake City School District

Tentative Replacement
As of April 2017



Retrofit



Schedule

2017-18



Meadowlark
Elementary



Edison
Elementary

FUTURE PROJECTS



District
Office

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 \$1,103,787,719. 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 \$247,072,028. 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 2017-18 budget and future years on bonds outstanding.

General Obligation Bonds

Year Ending			
June 30	Principal	Interest	Total
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	\$ 42,510,000	\$ 6,744,225	\$ 49,254,225

SALT LAKE CITY SCHOOL DISTRICT

Debt Service Fund Budget*For Fiscal Year 2017-18 With Comparative Information for Years 2013-14 Through 2016-17*

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.

	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Revised Budget	2017-18 Budget
Revenues:					
Property tax	\$ 18,123,708	\$ 10,275,985	\$ 10,156,858	\$ 8,804,304	\$ 8,804,304
Interest on investment	22,439	23,867	8,409	8,000	8,000
Total Revenue	<u>18,146,147</u>	<u>10,299,852</u>	<u>10,165,267</u>	<u>8,812,304</u>	<u>8,812,304</u>
Expenditures:					
Redemption of bond principal	14,340,000	7,815,000	8,162,722	6,855,000	7,110,000
Interest on bonds	2,988,578	2,634,779	2,287,455	2,079,525	1,824,925
Paying agent fees	3,000	3,000	2,250	2,000	2,000
Total Expenditures	<u>17,331,578</u>	<u>10,452,779</u>	<u>10,452,427</u>	<u>8,936,525</u>	<u>8,936,925</u>
Net change in fund balances	814,569	(152,927)	(287,160)	(124,221)	(124,621)
Fund Balance - July 1	<u>1,730,665</u>	<u>2,545,234</u>	<u>2,392,307</u>	<u>2,105,147</u>	<u>1,980,926</u>
Fund Balance - June 30	<u>\$ 2,545,234</u>	<u>\$ 2,392,307</u>	<u>\$ 2,105,147</u>	<u>\$ 1,980,926</u>	<u>\$ 1,856,305</u>
Fund Balance					
Restricted:					
Debt Service	<u>2,545,234</u>	<u>2,392,307</u>	<u>2,105,147</u>	<u>1,980,926</u>	<u>1,856,305</u>
Total Fund Balance	<u>\$ 2,545,234</u>	<u>\$ 2,392,307</u>	<u>\$ 2,105,147</u>	<u>\$ 1,980,926</u>	<u>\$ 1,856,305</u>

SALT LAKE CITY SCHOOL DISTRICT
Debt Service Fund Budget Projected
Fiscal Years 2017-18 Through 2020-21
Fund Expenditures by Object

	2017-18 Budget	2018-19 Projected	2019-20 Projected	2020-21 Projected	2021-22 Projected
Revenues:					
Property Tax	\$ 8,804,304	\$ 8,804,304	\$ 8,804,304	\$ 8,804,304	\$ 4,211,999
Interest on Investments	8,000	8,000	8,000	8,000	4,500
Total Revenue	<u>8,812,304</u>	<u>8,812,304</u>	<u>8,812,304</u>	<u>8,812,304</u>	<u>4,216,499</u>
Expenditures:					
Redemption of bond principal	7,110,000	7,350,000	7,675,000	8,015,000	3,990,000
Interest on bonds	1,824,925	1,581,000	1,260,950	916,850	553,800
Paying agent fees	2,000	2,000	1,500	1,500	1,500
Total Expenditures	<u>8,936,925</u>	<u>8,933,000</u>	<u>8,937,450</u>	<u>8,933,350</u>	<u>4,545,300</u>
Net Change in Fund Balances	<u>(124,621)</u>	<u>(120,696)</u>	<u>(125,146)</u>	<u>(121,046)</u>	<u>(328,801)</u>
Fund Balance - July 1	<u>1,980,926</u>	<u>1,856,305</u>	<u>1,735,609</u>	<u>1,610,463</u>	<u>1,489,417</u>
Fund Balance - June 30	<u>\$ 1,856,305</u>	<u>\$ 1,735,609</u>	<u>\$ 1,610,463</u>	<u>\$ 1,489,417</u>	<u>\$ 1,160,616</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 2017-18 Budget

	Total All Internal Service Funds	Distribution Services Fund	Printing and Graphics Fund	Technical Services Fund	Employee Benefits Fund
Operating Revenues:					
Services	\$ 25,238,663	\$ 618,860	\$ 260,000	\$ 1,049,803	\$ 23,310,000
Operating Expenses:					
Salaries	1,548,573	316,638	99,011	547,079	585,845
Employee benefits	23,320,147	154,609	49,832	311,551	22,804,155
Supplies and materials	264,900	27,400	79,500	158,000	0
Contracted services	56,500	300	43,200	13,000	0
Cost of space occupied	97,072	86,172	5,272	5,628	0
Equipment maintenance	33,100	21,800	3,800	7,500	0
Depreciation	32,273	17,708	12,176	2,389	0
Other expenses	11,204	6,498	50	4,656	0
Total Operating Expenses	25,363,769	631,125	292,841	1,049,803	23,390,000
Operating Income (Loss)	(125,106)	(12,265)	(32,841)	0	(80,000)
Non Operating Revenues:					
Interest on investments	80,500	500	0	0	80,000
Change in Net Position	(44,606)	(11,765)	(32,841)	0	0
Net Position - July 1	712,296	50,997	45,211	61,831	554,257
Net Position - June 30	\$ 667,690	\$ 39,232	\$ 12,370	\$ 61,831	\$ 554,257

SALT LAKE CITY SCHOOL DISTRICT

Distribution Services Fund Budget

For Fiscal Year 2017-18 With Comparative Information for Years 2013-14 Through 2016-17

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.

	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Revised Budget	2017-18 Budget
Operating Revenues:					
Services	\$ 692,432	\$ 550,812	\$ 622,533	\$ 570,660	\$ 618,860
Operating Expenses:					
Salaries	320,069	281,217	286,581	312,732	316,638
Employee benefits	124,256	98,160	113,966	125,908	154,609
Supplies and materials	108,485	29,606	24,054	27,400	27,400
Contracted services	19,164	0	0	300	300
Cost of space occupied	45,696	57,905	74,927	79,754	86,172
Equipment maintenance	9,724	14,448	18,591	15,300	21,800
Depreciation	24,840	20,905	18,754	19,557	17,708
Travel, conferences & other expenses	5,525	5,759	5,799	6,350	6,498
Total Operating Expenses	657,759	508,000	542,672	587,301	631,125
Operating Income (Loss)	34,673	42,812	79,861	(16,641)	(12,265)
Non-operating Revenues:					
Interest on investments	0	0	0	0	500
Change in Net Position	34,673	42,812	79,861	(16,641)	(11,765)
Net Position - July 1	91,424	(55,035)	(12,223)	67,638	50,997
Net Position - June 30	\$ 126,097	\$ (12,223)	\$ 67,638	\$ 50,997	\$ 39,232

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 2017-18 With Comparative Information for Years 2013-14 Through 2016-17

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.

	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Revised Budget	2017-18 Budget
Operating Revenues:					
Services	\$ 197,707	\$ 207,167	\$ 383,058	\$ 260,058	\$ 260,000
Operating Expenses:					
Salaries	103,410	103,910	92,914	97,483	99,011
Employee benefits	48,582	44,852	49,510	48,578	49,832
Supplies and materials	72,168	86,272	83,821	79,500	79,500
Contracted services	0	0	0	43,200	43,200
Cost of space occupied	5,168	5,220	5,220	5,220	5,272
Equipment maintenance	3,479	3,147	3,062	3,800	3,800
Travel, conferences & other expenses	0	0	0	50	50
Depreciation	4,365	7,781	8,430	8,430	12,176
Total Operating Expenses	237,172	251,182	242,957	286,261	292,841
Operating Income (Loss)	(39,465)	(44,015)	140,101	(26,203)	(32,841)
Non Operating Revenues:					
Interest on investments	119	0	0	0	0
Total Non Operating revenues	119	0	0	0	0
Change in Net Position	(39,346)	(44,015)	140,101	(26,203)	(32,841)
Net Position - July 1	93,632	(24,672)	(68,687)	71,414	45,211
Net Position - June 30	\$ 54,286	\$ (68,687)	\$ 71,414	\$ 45,211	\$ 12,370

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 2017-18 With Comparative Information for Years 2013-14 Through 2016-17

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.

	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Revised Budget	2017-18 Budget
Operating Revenues:					
Services	\$ 933,464	\$ 903,936	\$ 1,490,398	\$ 1,037,255	\$ 1,049,803
Operating Expenses:					
Salaries	522,343	507,550	541,313	539,619	547,079
Employee benefits	262,355	237,968	295,805	304,019	311,551
Supplies and materials	135,262	168,851	171,407	158,000	158,000
Contracted services	43,604	40,926	11,579	15,500	13,000
Cost of space occupied	5,462	5,517	5,517	5,572	5,628
Equipment maintenance	8,046	4,086	9,468	7,500	7,500
Depreciation	2,389	2,389	2,389	2,389	2,389
Travel, conferences & other expenses	7,885	3,368	3,723	4,656	4,656
Total Operating Expenses	987,346	970,655	1,041,201	1,037,255	1,049,803
Operating Income (Loss)	(53,882)	(66,719)	449,197	0	0
Non Operating Revenues:					
Interest on investments	0	0	0	0	0
Total Non Operating revenues	0	0	0	0	0
Change in Net Position	(53,882)	(66,719)	449,197	0	0
Net Position - July 1	152,317	(320,647)	(387,366)	61,831	61,831
Net Position - June 30	\$ 98,435	\$ (387,366)	\$ 61,831	\$ 61,831	\$ 61,831

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 2017-18 With Comparative Information for Years 2013-14 Through 2016-17

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.

	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Revised Budget	2017-18 Budget
Operating Revenues:					
Services	\$ 18,439,658	\$ 21,275,875	\$ 19,444,602	\$ 23,310,000	\$ 23,310,000
Operating Expenses:					
Sick and Vacation Payments	479,166	573,116	537,910	585,845	585,845
Dental Insurance	1,275,350	1,044,604	1,465,720	1,400,000	1,400,000
Health and Accident Insurance	15,090,541	18,048,891	15,555,764	19,000,000	19,000,000
Industrial Insurance	1,026,641	522,016	630,585	650,000	650,000
Other Benefits	571,128	1,087,875	1,254,826	1,754,155	1,754,155
Total Operating Expenses	18,442,826	21,276,502	19,444,805	23,390,000	23,390,000
Operating Income (Loss)	(3,168)	(627)	(203)	(80,000)	(80,000)
Non Operating Revenues:					
Interest on investments	53,633	63,488	81,353	80,000	80,000
Total Non Operating revenues	53,633	63,488	81,353	80,000	80,000
Change in Net Position	50,465	62,861	81,150	0	0
Net Position - July 1	359,781	410,246	473,107	554,257	554,257
Net Position - June 30	\$ 410,246	\$ 473,107	\$ 554,257	\$ 554,257	\$ 554,257

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

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



SALT LAKE CITY SCHOOL DISTRICT

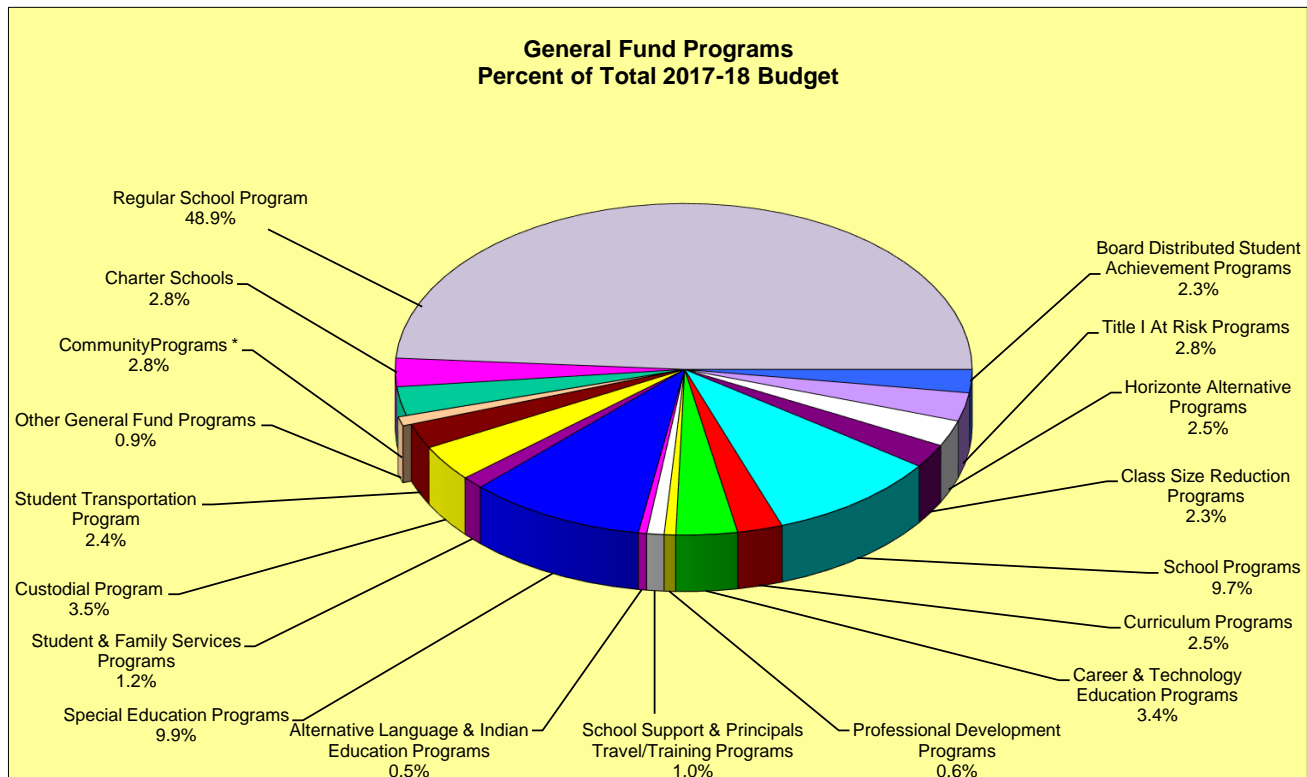
General Fund Budget

Recap of Program Expenditure Summaries

For Fiscal Year 2017-18 With Comparative Information for Years 2013-14 Through 2016-17

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

	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Revised Budget	2017-18 Budget	% of 2017-18 Total Budget
General Fund Budget						
Board Distributed Student Achievement	\$ 4,979,898	\$ 4,658,640	\$ 4,874,490	\$ 5,617,276	\$ 4,952,053	2.3%
Title I At Risk Programs	7,569,708	6,498,627	6,511,157	7,175,731	6,073,398	2.8%
Horizonte Alternative Programs	2,636,640	2,886,996	2,973,843	3,138,944	5,553,100	2.5%
Class Size Reduction Programs	4,339,417	5,349,693	4,935,470	4,992,886	5,079,588	2.3%
School Programs	15,957,239	17,195,690	17,990,486	19,702,820	21,159,575	9.7%
Curriculum Programs	3,980,016	4,796,213	5,022,292	6,156,224	5,525,093	2.5%
Career and Technology Education Programs	6,992,150	6,681,112	7,164,379	7,720,399	7,501,663	3.4%
Professional Development Programs	1,166,402	1,268,594	1,551,178	1,480,998	1,410,336	0.6%
School Support and Principals Travel & Training Prg	801,056	1,060,958	951,642	1,694,361	2,109,088	1.0%
Alternative Language & Indian Education Programs	925,094	761,925	770,582	820,008	1,022,277	0.5%
Special Education Programs	19,377,400	19,233,047	19,528,913	20,677,944	21,673,160	9.9%
Student and Family Services Programs	2,389,784	2,452,073	2,494,610	2,699,579	2,707,519	1.2%
Custodial Program	6,754,970	6,811,052	7,108,187	7,553,987	7,675,645	3.5%
Student Transportation Program	5,602,384	4,785,718	5,215,756	5,352,140	5,370,785	2.4%
Other General Fund Programs	1,276,376	1,468,116	1,623,460	1,925,447	1,940,259	0.9%
Community Programs *	0	0	0	0	6,133,287	2.8%
Charter Schools Program	5,202,146	5,456,040	5,711,765	6,187,547	6,050,497	2.8%
Regular School Program	89,580,486	96,338,412	98,081,576	101,852,539	107,165,921	48.9%
Total Expenditures & Encumbrances	\$ 179,531,166	\$ 187,702,906	\$ 192,509,786	\$ 204,748,830	\$ 219,103,244	100.0%



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

SALT LAKE CITY SCHOOL DISTRICT

General Fund Budget

For Fiscal Year 2017-18 With Comparative Information for Years 2013-14 Through 2016-17

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.

	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Revised Budget	2017-18 Budget	Avg. 4 Yr. Chg.
Revenues:						
Property taxes	\$ 3,260,488	\$ 2,967,747	\$ 3,183,827	\$ 3,389,971	\$ 3,520,788	2.00%
Other local revenue	100,186	131,384	61,880	17,699	0	-
State of Utah	1,442,275	1,426,829	1,597,002	1,443,476	1,431,265	-0.19%
Total Revenues	4,802,949	4,525,960	4,842,709	4,851,146	4,952,053	0.78%
Expenditures & Encumbrances:						
Salaries	3,294,740	2,838,618	2,943,863	3,352,143	2,702,805	-4.49%
Employee benefits	805,511	620,007	637,936	782,640	755,027	-1.57%
Contract services	189,212	201,864	200,335	302,178	152,970	-4.79%
Maintenance & repairs	0	0	0	9,690	9,690	-
Field trips, insurance, phone & travel	122,880	153,301	217,554	212,517	189,126	13.48%
Supplies and textbooks	338,867	745,148	848,486	879,378	1,099,090	56.09%
Equipment	220,751	90,567	16,613	63,845	28,790	-21.74%
Indirect Costs / Other	7,937	9,135	9,703	14,885	14,555	20.85%
Total Expenditures & Encumbrances	\$ 4,979,898	\$ 4,658,640	\$ 4,874,490	\$ 5,617,276	\$ 4,952,053	-0.14%
Net change in fund balances	\$ (176,949)	\$ (132,680)	\$ (31,781)	\$ (766,130)	\$ 0	

SALT LAKE CITY SCHOOL DISTRICT

General Fund Budget

For Fiscal Year 2017-18 With Comparative Information for Years 2013-14 Through 2016-17

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.**

	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Revised Budget	2017-18 Budget	Avg. 4 Yr. Chg.
Revenues:						
State of Utah	\$ 361,393	\$ 377,562	\$ 340,997	\$ 338,857	\$ 343,083	-1.27%
Federal Government	7,095,164	6,121,065	6,170,160	6,836,874	5,730,315	-4.81%
Total Revenues	7,456,557	6,498,627	6,511,157	7,175,731	6,073,398	-4.64%
Expenditures & Encumbrances:						
Salaries	5,287,309	4,352,356	4,452,966	4,757,761	4,316,931	-4.59%
Employee benefits	1,729,062	1,483,781	1,547,899	1,640,263	1,567,970	-2.33%
Contract services	111,587	150,772	23,798	245,308	9,898	-22.78%
Field trips, insurance, phone & travel	17,306	12,140	39,125	49,523	0	-25.00%
Supplies and textbooks	169,806	240,903	211,578	302,450	29,036	-20.73%
Equipment	103,525	121,968	100,550	0	0	-25.00%
Indirect Costs / Other	151,113	136,707	135,241	180,426	149,563	-0.26%
Total Expenditures & Encumbrances	\$ 7,569,708	\$ 6,498,627	\$ 6,511,157	\$ 7,175,731	\$ 6,073,398	-4.94%
Net change in fund balances	\$ (113,151)	\$ 0	\$ 0	\$ 0	\$ 0	

SALT LAKE CITY SCHOOL DISTRICT

General Fund Budget

For Fiscal Year 2017-18 With Comparative Information for Years 2013-14 Through 2016-17

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.

	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Revised Budget	2017-18 Budget	Avg. 4 Yr. Chg.
Revenues:						
Property taxes	\$ 162,602	\$ 176,094	\$ 115,171	\$ 206,075	\$ 383,352	33.94%
Other local revenue	29,284	35,409	113,895	0	126,500	82.99%
State of Utah	2,444,754	2,675,493	2,744,777	2,932,869	4,723,248	23.30%
Federal Government	0	0	0	0	320,000	-
Total Revenues	<u>2,636,640</u>	<u>2,886,996</u>	<u>2,973,843</u>	<u>3,138,944</u>	<u>5,553,100</u>	<u>27.65%</u>
Expenditures & Encumbrances:						
Salaries	1,787,538	1,809,837	1,784,016	1,910,950	3,448,905	23.24%
Employee benefits	680,715	666,950	688,739	750,420	1,236,195	20.40%
Contract services	62,552	118,450	150,926	156,299	314,849	100.83%
Maintenance & repairs	12,694	32,796	32,816	53,648	99,700	171.35%
Field trips, insurance, phone & travel	6,459	13,917	11,590	18,350	53,650	182.66%
Supplies, textbooks & utilities	32,868	207,461	289,368	225,510	368,466	255.26%
Equipment	42,337	25,336	443	8,000	8,000	-20.28%
Indirect Costs / Other	11,477	12,249	15,945	15,767	23,335	25.83%
Total Expenditures & Encumbrances	<u>\$ 2,636,640</u>	<u>\$ 2,886,996</u>	<u>\$ 2,973,843</u>	<u>\$ 3,138,944</u>	<u>\$ 5,553,100</u>	<u>27.65%</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 2017-18 With Comparative Information for Years 2013-14 Through 2016-17***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.

	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Revised Budget	2017-18 Budget	Avg. 4 Yr. Chg.
Revenues:						
State of Utah	\$ 4,339,417	\$ 5,349,693	\$ 4,935,470	\$ 4,992,886	\$ 5,079,588	4.26%
Total Revenues	<u>4,339,417</u>	<u>5,349,693</u>	<u>4,935,470</u>	<u>4,992,886</u>	<u>5,079,588</u>	<u>4.26%</u>
Expenditures & Encumbrances:						
Salaries	3,104,683	3,811,240	3,538,911	3,529,868	3,586,886	0.34%
Employee benefits	1,234,734	1,538,453	1,396,559	1,463,018	1,492,702	1.72%
Total Expenditures & Encumbrances	<u>\$ 4,339,417</u>	<u>\$ 5,349,693</u>	<u>\$ 4,935,470</u>	<u>\$ 4,992,886</u>	<u>\$ 5,079,588</u>	<u>4.26%</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 2017-18 With Comparative Information for Years 2013-14 Through 2016-17

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.

	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Revised Budget	2017-18 Budget	Avg. 4 Yr. Chg.
Revenues:						
Property taxes	\$ 10,963,017	\$ 11,968,955	\$ 12,234,046	\$ 13,234,621	\$ 15,104,550	9.44%
Other local revenue	209,018	351,601	359,351	191,671	189,000	-2.39%
State of Utah	4,280,181	4,743,903	5,171,930	5,205,818	5,287,594	5.88%
Federal Government	131,125	110,842	64,060	58,759	57,707	-14.00%
Total Revenues	15,583,341	17,175,301	17,829,387	18,690,869	20,638,851	8.11%
Expenditures & Encumbrances:						
Salaries	10,911,691	11,162,730	12,279,496	13,032,204	13,942,151	6.94%
Employee benefits	4,005,209	4,211,413	4,529,314	5,026,280	5,204,589	7.49%
Contract services	162,127	296,158	119,493	(2,932)	56,580	-16.28%
Maintenance & repairs	36,620	35,421	33,316	39,400	69,173	22.22%
Field trips, insurance, phone & travel	183,629	268,969	165,206	229,412	495,418	42.45%
Supplies and textbooks	472,366	808,930	730,526	1,007,944	1,052,600	30.71%
Equipment	118,822	312,182	33,741	269,246	224,891	22.32%
Indirect Costs / Other	66,775	99,887	99,394	101,266	114,173	17.75%
Total Expenditures & Encumbrances	\$ 15,957,239	\$ 17,195,690	\$ 17,990,486	\$ 19,702,820	\$ 21,159,575	8.15%
Net change in fund balances	\$ (373,898)	\$ (20,389)	\$ (161,099)	\$ (1,011,951)	\$ (520,724)	

SALT LAKE CITY SCHOOL DISTRICT

General Fund Budget

For Fiscal Year 2017-18 With Comparative Information for Years 2013-14 Through 2016-17

Curriculum Programs

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

	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Revised Budget	2017-18 Budget	Avg. 4 Yr. Chg.
Revenues:						
Property taxes	\$ 2,016,944	\$ 3,705,553	\$ 3,148,819	\$ 3,231,191	\$ 3,428,989	17.50%
Other local revenue	15,020	14,315	7,064	0	0	-
State of Utah	741,600	476,927	521,176	999,890	387,909	-11.92%
Federal government	1,206,452	599,418	1,162,654	1,583,782	1,406,151	4.14%
Total Revenues	3,980,016	4,796,213	4,839,713	5,814,863	5,223,049	7.81%
Expenditures & Encumbrances:						
Salaries	2,483,965	2,575,132	3,043,163	3,628,688	3,593,740	11.17%
Employee benefits	935,908	980,593	1,173,161	1,433,910	1,308,043	9.94%
Contract services	69,381	64,115	87,428	239,276	227,251	56.89%
Maintenance & repairs	0	0	1,316	5,800	5,800	-
Field trips, insurance, phone & travel	55,043	73,167	131,143	211,402	118,935	29.02%
Supplies and textbooks	263,946	1,040,560	542,729	568,077	219,010	-4.26%
Equipment	123,852	34,760	0	0	0	-
Indirect Costs / Other	47,921	27,886	43,352	69,071	52,314	2.29%
Total Expenditures & Encumbrances	\$ 3,980,016	\$ 4,796,213	\$ 5,022,292	\$ 6,156,224	\$ 5,525,093	9.71%
Net change in fund balances	\$ 0	\$ 0	\$ (182,579)	\$ (341,361)	\$ (302,044)	

SALT LAKE CITY SCHOOL DISTRICT

General Fund Budget

For Fiscal Year 2017-18 With Comparative Information for Years 2013-14 Through 2016-17

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.

	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Revised Budget	2017-18 Budget	Avg. 4 Yr. Chg.
Revenues:						
Property taxes	\$ 3,432,467	\$ 3,254,697	\$ 3,304,152	\$ 3,202,844	\$ 3,236,779	-1.43%
Other local revenue	35,510	14,725	10,580	3,040	3,040	-22.86%
State of Utah	3,080,481	2,973,891	3,403,792	3,521,877	3,528,166	3.63%
Federal government	443,692	437,799	445,855	573,509	572,000	7.23%
Total Revenues	6,992,150	6,681,112	7,164,379	7,301,270	7,339,985	1.24%
Expenditures & Encumbrances:						
Salaries	4,382,180	4,131,719	4,146,177	4,356,119	4,472,627	0.52%
Employee benefits	1,628,329	1,582,455	1,619,097	1,718,564	1,688,753	0.93%
Contract services	104,070	75,827	92,941	96,258	96,258	-1.88%
Maintenance & repairs	163,524	169,657	469,532	181,404	181,404	2.73%
Field trips, insurance, phone & travel	86,766	63,095	70,148	117,563	117,563	8.87%
Supplies, textbooks & utilities	267,690	289,018	416,649	605,520	512,991	22.91%
Equipment	179,282	200,343	45,194	283,752	111,752	-9.42%
Indirect Costs / Other	180,309	168,998	304,641	361,219	320,315	19.41%
Total Expenditures & Encumbrances	\$ 6,992,150	\$ 6,681,112	\$ 7,164,379	\$ 7,720,399	\$ 7,501,663	1.82%
Net change in fund balances	\$ 0	\$ 0	\$ 0	\$ (419,129)	\$ (161,678)	

SALT LAKE CITY SCHOOL DISTRICT

General Fund Budget

For Fiscal Year 2017-18 With Comparative Information for Years 2013-14 Through 2016-17

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.

	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Revised Budget	2017-18 Budget	Avg. 4 Yr. Chg.
Revenues:						
Property taxes	\$ 296,890	\$ 316,018	\$ 355,716	\$ 361,172	\$ 362,494	5.52%
Other local revenue	10,390	10,000	10,000	10,000	10,000	-0.94%
State of Utah	89,844	82,327	95,008	123,174	86,108	-1.04%
Federal government	769,278	860,249	1,090,454	986,652	951,734	5.93%
Total Revenues	<u>1,166,402</u>	<u>1,268,594</u>	<u>1,551,178</u>	<u>1,480,998</u>	<u>1,410,336</u>	<u>5.23%</u>
Expenditures & Encumbrances:						
Salaries	765,939	842,266	958,385	883,338	856,044	2.94%
Employee benefits	263,399	301,082	380,323	372,995	350,398	8.26%
Contract services	49,775	22,453	98,103	92,803	92,803	21.61%
Field trips, insurance, phone & travel	13,087	30,884	30,414	24,892	24,892	22.55%
Supplies and textbooks	57,028	47,987	56,180	76,287	57,545	0.23%
Indirect Costs / Other	17,174	23,922	27,773	30,683	28,654	16.71%
Total Expenditures & Encumbrances	<u>\$ 1,166,402</u>	<u>\$ 1,268,594</u>	<u>\$ 1,551,178</u>	<u>\$ 1,480,998</u>	<u>\$ 1,410,336</u>	<u>5.23%</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 2017-18 With Comparative Information for Years 2013-14 Through 2016-17

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.

	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Revised Budget	2017-18 Budget	Avg. 4 Yr. Chg.
Revenues:						
Property taxes	\$ 756,484	\$ 1,016,152	\$ 917,132	\$ 1,645,833	\$ 1,441,421	22.64%
Other local revenue	0	0	0	0	488,657	-
Federal government	44,572	44,806	34,510	48,528	43,213	-0.76%
Total Revenues	<u>801,056</u>	<u>1,060,958</u>	<u>951,642</u>	<u>1,694,361</u>	<u>1,973,291</u>	<u>36.58%</u>
Expenditures & Encumbrances:						
Salaries	574,911	740,944	659,594	1,205,329	1,499,457	40.20%
Employee benefits	202,775	277,206	250,203	429,281	551,100	42.94%
Contract services	0	0	0	1,810	1,810	-
Field trips, insurance, phone & travel	15,219	32,271	31,224	27,235	26,015	17.73%
Supplies and textbooks	7,196	10,537	10,621	30,706	30,706	81.68%
Indirect Costs / Other	955	0	0	0	0	-
Total Expenditures & Encumbrances	<u>\$ 801,056</u>	<u>\$ 1,060,958</u>	<u>\$ 951,642</u>	<u>\$ 1,694,361</u>	<u>\$ 2,109,088</u>	<u>40.82%</u>
Net change in fund balances	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (135,797)</u>	

SALT LAKE CITY SCHOOL DISTRICT

General Fund Budget

For Fiscal Year 2017-18 With Comparative Information for Years 2013-14 Through 2016-17

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.

	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Revised Budget	2017-18 Budget	Avg. 4 Yr. Chg.
Revenues:						
Property taxes	\$ 209,151	\$ 0	\$ 0	\$		-
Other local revenue	48,612	44,250	45,490	40,000	243,296	100.12%
State of Utah	66,187	71,582	49,889	124,368	74,653	3.20%
Federal government	601,144	646,093	675,203	655,640	644,705	1.81%
Total Revenues	925,094	761,925	770,582	820,008	962,654	1.02%
Expenditures & Encumbrances:						
Salaries	590,257	432,194	439,875	440,688	547,806	-1.80%
Employee benefits	202,942	137,138	143,191	135,183	189,363	-1.67%
Contract services	69,803	103,911	106,602	131,650	191,550	43.60%
Field trips, insurance, phone & travel	2,610	4,391	383	87,239	3,250	6.13%
Supplies and textbooks	43,233	58,654	65,241	0	85,042	24.18%
Equipment	2,392	11,584	0	16,878	0	-
Indirect Costs / Other	13,857	14,053	15,290		5,266	-15.50%
Total Expenditures & Encumbrances	\$ 925,094	\$ 761,925	\$ 770,582	\$ 820,008	\$ 1,022,277	2.63%
Net change in fund balances	\$ 0	\$ 0	\$ 0	\$ 0	\$ (59,623)	

SALT LAKE CITY SCHOOL DISTRICT

General Fund Budget

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Special Education Programs and Disabled Student Program (504)

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

	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Revised Budget	2017-18 Budget	Avg. 4 Yr. Chg.
Revenues:						
Property taxes	\$ 62,220	\$ 102,726	\$ 85,914	\$ 71,863	\$ 72,265	4.04%
Other local revenue	8,888	10,400	0	12,044	49,498	114.23%
State of Utah	12,501,080	12,405,946	13,016,272	13,991,702	15,059,429	5.12%
Federal government	6,805,212	6,713,975	6,426,727	6,602,335	6,491,968	-1.15%
Total Revenues	<u>19,377,400</u>	<u>19,233,047</u>	<u>19,528,913</u>	<u>20,677,944</u>	<u>21,673,160</u>	<u>2.96%</u>
Expenditures & Encumbrances:						
Salaries	13,470,361	13,358,545	13,597,070	14,264,126	14,747,437	2.37%
Employee benefits	4,902,543	5,014,413	4,997,835	5,395,455	5,845,913	4.81%
Contract services	604,212	504,341	561,198	561,800	586,505	-0.73%
Maintenance & repairs	654	4,642	376	4,000	4,000	127.91%
Field trips, insurance, phone & travel	69,713	59,305	51,829	51,900	59,650	-3.61%
Supplies and textbooks	172,836	170,583	168,763	239,710	270,603	14.14%
Equipment	8,579	0	3,930	16,950	16,950	24.39%
Indirect Costs / Other	148,502	121,218	147,912	144,003	142,102	-1.08%
Total Expenditures & Encumbrances	<u>\$ 19,377,400</u>	<u>\$ 19,233,047</u>	<u>\$ 19,528,913</u>	<u>\$ 20,677,944</u>	<u>\$ 21,673,160</u>	<u>2.96%</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 2017-18 With Comparative Information for Years 2013-14 Through 2016-17

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.

	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Revised Budget	2017-18 Budget	Avg. 4 Yr. Chg.
Revenues:						
Property taxes	\$ 1,990,962	\$ 2,059,910	\$ 2,047,442	\$ 2,251,742	\$ 2,295,454	3.82%
Other local revenue	22,407	20,707	7,369	22,464	18,150	-4.75%
State of Utah	356,038	351,686	401,912	405,373	373,915	1.26%
Federal government	20,000	20,000	28,067	20,000	20,000	0.00%
Total Revenues	<u>2,389,407</u>	<u>2,452,303</u>	<u>2,484,790</u>	<u>2,699,579</u>	<u>2,707,519</u>	<u>3.33%</u>
Expenditures & Encumbrances:						
Salaries	1,507,413	1,535,380	1,605,079	1,805,535	1,839,791	5.51%
Employee benefits	551,448	584,494	622,538	721,559	721,196	7.70%
Contract services	304,974	279,003	205,115	113,436	95,269	-17.19%
Field trips, insurance, phone & travel	8,883	9,523	11,635	10,520	10,520	4.61%
Supplies and textbooks	16,577	38,982	49,750	41,828	34,923	27.67%
Indirect Costs / Other	489	4,691	493	6,701	5,820	272.55%
Total Expenditures & Encumbrances	<u>\$ 2,389,784</u>	<u>\$ 2,452,073</u>	<u>\$ 2,494,610</u>	<u>\$ 2,699,579</u>	<u>\$ 2,707,519</u>	<u>3.32%</u>
Net change in fund balances	<u>\$ (377)</u>	<u>\$ 230</u>	<u>\$ (9,820)</u>	<u>\$ 0</u>	<u>\$ 0</u>	

SALT LAKE CITY SCHOOL DISTRICT

General Fund Budget

For Fiscal Year 2017-18 With Comparative Information for Years 2013-14 Through 2016-17

Custodial Programs

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

	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Revised Budget	2017-18 Budget	Avg. 4 Yr. Chg.
Revenues:						
Property taxes	\$ 6,754,970	\$ 6,811,052	\$ 7,108,187	\$ 7,553,987	\$ 7,675,645	3.41%
Total Revenues	<u>6,754,970</u>	<u>6,811,052</u>	<u>7,108,187</u>	<u>7,553,987</u>	<u>7,675,645</u>	<u>3.41%</u>
Expenditures & Encumbrances:						
Salaries	4,193,641	4,225,290	4,342,222	4,562,201	4,629,447	2.60%
Employee benefits	2,010,743	2,093,658	2,249,898	2,418,660	2,473,072	5.75%
Maintenance & repairs	37,642	31,603	25,345	38,201	38,201	0.37%
Field trips, insurance, phone & travel	2,575	2,708	4,617	4,770	4,770	21.31%
Supplies and materials	510,261	457,793	486,105	529,555	529,555	0.95%
Indirect Costs / Other	108	0	0	600	600	113.89%
Total Expenditures & Encumbrances	<u>\$ 6,754,970</u>	<u>\$ 6,811,052</u>	<u>\$ 7,108,187</u>	<u>\$ 7,553,987</u>	<u>\$ 7,675,645</u>	<u>3.41%</u>
Net change in fund balances	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	

SALT LAKE CITY SCHOOL DISTRICT

General Fund Budget

For Fiscal Year 2017-18 With Comparative Information for Years 2013-14 Through 2016-17

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.

	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Revised Budget	2017-18 Budget	Avg. 4 Yr. Chg.
Revenues:						
Property taxes	\$ 2,814,184	\$ 2,011,099	\$ 2,386,970	\$ 2,322,789	\$ 2,370,785	-3.94%
State of Utah	2,788,200	2,774,619	2,828,786	3,029,351	3,000,000	1.90%
Total Revenues	5,602,384	4,785,718	5,215,756	5,352,140	5,370,785	-1.03%
Expenditures & Encumbrances:						
Salaries	2,261,296	2,481,472	2,529,601	2,562,836	2,566,799	3.38%
Employee benefits	1,110,050	1,086,076	1,179,702	1,219,562	1,234,244	2.80%
Contract services	9,858	11,317	34,835	49,840	49,840	101.39%
Maintenance & repairs	322,123	311,003	329,760	293,100	293,100	-2.25%
Insurance, phone & travel	48,910	48,627	81,249	86,970	86,970	19.45%
Supplies and materials	644,163	530,180	396,829	439,832	439,832	-7.93%
Equipment	1,205,984	317,043	663,780	700,000	700,000	-10.49%
Total Expenditures & Encumbrances	\$ 5,602,384	\$ 4,785,718	\$ 5,215,756	\$ 5,352,140	\$ 5,370,785	-1.03%
Net change in fund balances	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	

SALT LAKE CITY SCHOOL DISTRICT

General Fund Budget

For Fiscal Year 2017-18 With Comparative Information for Years 2013-14 Through 2016-17

Other General Fund Programs

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

	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Revised Budget	2017-18 Budget	Avg. 4 Yr. Chg.
Revenues:						
Property taxes	\$ 636,120	\$ 821,979	\$ 730,378	\$ 976,889	\$ 1,046,380	16.12%
Other local revenue	15,000	0	21,646	0		-
State of Utah	612,520	625,225	823,201	850,879	893,879	10.74%
Federal government	12,736	20,912	0	0		-
Total Revenues	1,276,376	1,468,116	1,575,225	1,827,768	1,940,259	13.00%
Expenditures & Encumbrances:						
Salaries	844,028	961,406	1,117,836	1,274,638	1,313,183	13.90%
Employee benefits	334,696	403,348	452,942	565,484	548,124	15.94%
Contract services	48,426	83,620	34,000	42,500	44,250	-2.16%
Maintenance & repairs	0	0	0	500	500	-
Field trips, insurance, phone & travel	12,768	2,872	1,813	10,650	12,150	-1.21%
Supplies and materials	36,438	16,870	16,869	31,175	21,552	-10.21%
Indirect Costs / Other	20	0	0	500	500	600.00%
Total Expenditures & Encumbrances	\$ 1,276,376	\$ 1,468,116	\$ 1,623,460	\$ 1,925,447	\$ 1,940,259	13.00%
Net change in fund balances	\$ 0	\$ 0	\$ (48,235)	\$ (97,679)	\$ 0	

SALT LAKE CITY SCHOOL DISTRICT

General Fund Budget

For Fiscal Year 2017-18 With Comparative Information for Years 2013-14 Through 2016-17

Community Programs

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

	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Revised Budget	2017-18 * Budget	Avg. 4 Yr. Chg.
Revenues:						
Property taxes	\$ 0	\$ 0	\$ 0	\$ 0	\$ 693,743	-
Other local revenue	0	0	0	0	3,928,026	-
State of Utah	0	0	0	0	0	-
Federal government	0	0	0	0	1,292,848	-
Total Revenues	0	0	0	0	5,914,617	-
Expenditures & Encumbrances:						
Salaries	0	0	0	0	4,022,366	-
Employee benefits	0	0	0	0	1,254,455	-
Contract services	0	0	0	0	288,645	-
Maintenance & repairs	0	0	0	0	500	-
Field trips, insurance, phone & travel	0	0	0	0	104,467	-
Supplies and materials	0	0	0	0	241,595	-
Equipment	0	0	0	0	2,000	-
Indirect Costs / Other	0	0	0	0	219,259	-
Total Expenditures & Encumbrances	\$ 0	\$ 0	\$ 0	\$ 0	\$ 6,133,287	-
Net change in fund balances	\$ 0	\$ 0	\$ 0	\$ 0	\$ (218,670)	

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

SALT LAKE CITY SCHOOL DISTRICT

General Fund Budget

For Fiscal Year 2017-18 With Comparative Information for Years 2013-14 Through 2016-17

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.

	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Revised Budget	2017-18 Budget	Avg. 4 Yr. Chg.
Revenues:						
Other local revenue	\$ 305,220	\$ 264,393	\$ 371,697	\$ 361,205	\$ 411,074	8.67%
State of Utah	4,555,510	4,742,376	4,978,617	5,192,064	5,201,513	3.55%
Federal Government	338,911	337,172	315,413	288,682	276,776	-4.58%
Total Revenues	5,199,641	5,343,941	5,665,727	5,841,951	5,889,363	3.32%
Expenditures & Encumbrances:						
Salaries	3,227,111	3,282,143	3,397,905	3,663,915	3,570,574	2.66%
Employee benefits	1,221,713	1,293,589	1,357,639	1,478,228	1,417,003	4.00%
Contract services	119,346	195,635	194,818	188,725	190,145	14.83%
Maintenance & repairs	78,220	78,626	69,471	86,230	86,730	2.72%
Field trips, insurance, phone & travel	81,490	98,652	110,151	106,544	122,676	12.64%
Supplies and textbooks	407,194	418,484	481,980	639,155	627,449	13.52%
Equipment	67,072	88,911	99,801	24,080	35,250	-11.86%
Indirect Costs / Other	0	0	0	670	670	-
Total Expenditures & Encumbrances	\$ 5,202,146	\$ 5,456,040	\$ 5,711,765	\$ 6,187,547	\$ 6,050,497	4.08%
Net change in fund balances	\$ (2,505)	\$ (112,099)	\$ (46,038)	\$ (345,596)	\$ (161,134)	

SALT LAKE CITY SCHOOL DISTRICT

General Fund Budget

For Fiscal Year 2017-18 With Comparative Information for Years 2013-14 Through 2016-17

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

	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Revised Budget	2017-18 Budget	Avg. 4 Yr. Chg.
Revenues:						
Property taxes	\$ 41,606,473	\$ 46,245,413	\$ 58,101,405	\$ 53,345,733	\$ 50,881,629	5.57%
Other local revenue	4,215,827	2,315,930	3,296,579	2,320,828	4,848,384	3.75%
State of Utah	45,540,191	47,190,544	40,802,742	42,139,647	44,203,988	-0.73%
Federal government	263,336	241,879	231,343	167,069	167,069	-9.14%
Total Revenues	91,625,827	95,993,766	102,432,069	97,973,277	100,101,070	2.31%
Expenditures & Encumbrances:						
Instruction						
Salaries	42,213,198	43,806,942	45,029,977	46,789,593	49,481,479	4.30%
Employee benefits	16,129,287	18,382,101	17,730,840	19,719,993	20,559,115	6.87%
Contract services	41,167	47,555	48,455	41,070	41,070	-0.06%
Maintenance & repairs	312,235	387,178	299,172	104,000	104,000	-16.67%
Field trips, insurance, phone & travel	(57,834)	26,195	52,482	214,850	214,850	-117.87%
Supplies and textbooks	2,364,962	2,251,398	4,533,414	5,971,325	4,950,837	27.34%
Equipment	2,048,130	3,153,058	488,375	0	0	-
Indirect costs / Other	1,950	1,150	275	2,200	2,200	3.21%
Total Instruction	63,053,095	68,055,577	68,182,990	72,843,031	75,353,551	4.88%
Counseling and Child Accounting						
Salaries	1,842,646	1,843,145	1,818,107	1,901,139	1,933,318	1.23%
Employee benefits	731,579	758,587	778,298	841,443	861,477	4.44%
Supplies and materials	2,554	1,556	4,650	9,000	9,000	63.10%
Total Counseling and Child Accounting	2,576,779	2,603,288	2,601,055	2,751,582	2,803,795	2.20%
General District Administration						
Salaries	342,863	339,121	353,444	551,184	561,913	15.97%
Employee benefits	181,007	176,808	246,202	262,680	268,001	12.02%
Contract services	147,653	130,769	149,562	208,000	208,000	10.22%
Field trips, insurance, phone & travel	23,546	13,165	20,896	35,954	42,954	20.61%
Supplies and materials	33,657	33,205	24,694	45,000	45,000	8.43%
Indirect costs / Other	(553,151)	(515,200)	(677,362)	(801,589)	(918,679)	16.52%
Total General District Administration	175,575	177,868	117,436	301,229	207,189	4.50%
General School Administration						
Salaries	6,520,593	6,534,735	6,917,725	7,204,502	8,795,811	8.72%
Employee benefits	2,772,197	2,922,420	3,064,681	3,389,702	4,172,472	12.63%
Contract services	117,969	126,399	130,321	132,719	383,547	56.28%
Field trips, insurance, phone & travel	2,051	3,267	3,786	3,500	3,500	17.66%
Supplies, textbooks & utilities	370,557	400,383	374,884	400,000	400,000	1.99%
Total General School Administration	9,783,367	9,987,204	10,491,397	11,130,423	13,755,330	10.15%

(continued on the following page)

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General Fund Budget

For Fiscal Year 2017-18 With Comparative Information for Years 2013-14 Through 2016-17

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

	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Revised Budget	2017-18 Budget	Avg. 4 Yr. Chg.
Business Services						
Salaries	\$ 2,492,660	\$ 2,642,300	\$ 2,802,589	\$ 2,719,156	\$ 2,872,656	3.81%
Employee benefits	991,119	1,114,388	1,202,664	1,239,166	1,319,058	8.27%
Contract services	54,226	9,353	23,672	52,000	32,000	-10.25%
Maintenance & repairs	73,037	66,796	78,056	101,211	101,211	9.64%
Field trips, insurance, phone & travel	12,790	17,656	16,841	24,250	17,250	8.72%
Supplies and materials	144,211	147,980	186,499	207,789	207,789	11.02%
Indirect costs / Other	3,650	4,053	3,468	4,800	3,800	1.03%
Total Business Services	3,771,693	4,002,526	4,313,789	4,348,372	4,553,764	5.18%
Operation and Maint.of School Bldgs.						
Salaries	1,345,450	1,365,946	1,435,350	1,479,660	1,479,660	2.49%
Employee benefits	629,167	656,405	747,180	837,834	852,224	8.86%
Contract services	112,707	115,258	110,896	120,000	120,000	1.62%
Maintenance & repairs	1,625,345	3,090,713	1,762,977	1,591,170	1,591,170	-0.53%
Field trips, insurance, phone & travel	669,213	641,115	567,161	715,500	715,500	1.73%
Supplies and utilities	5,838,095	5,642,512	7,751,345	5,733,738	5,733,738	-0.45%
Total Operation and Maint. of School Bldgs.	10,219,977	11,511,949	12,374,909	10,477,902	10,492,292	0.67%
Total Expenditures & Encumbrances	\$ 89,580,486	\$ 96,338,412	\$ 98,081,576	\$ 101,852,539	\$ 107,165,921	4.91%
Net change in fund balances	\$ 2,045,341	\$ (344,646)	\$ 4,350,493	\$ (3,879,262)	\$ (7,064,851)	

SALT LAKE CITY SCHOOL DISTRICT

Special Programs Fund Budget

Recap of Program Expenditure Summaries

For Fiscal Year 2017-18 With Comparative Information for Years 2013-14 Through 2016-17

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

	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Revised Budget	2017-18 * Budget	% of 2017-18 Total Budget
Special Programs Fund Budget						
Athletic Programs, Playground Assistants, etc \$	1,181,894	\$ 1,182,022	\$ 1,106,096	\$ 1,067,439	\$ 0	
Horizonte Adult Programs	2,552,744	2,592,351	2,430,470	2,485,222	0	
Curriculum Programs	102,605	518,567	508,258	712,800	0	
Special Education Programs	1,099,493	1,215,798	1,121,702	1,417,044	0	
Community Programs & After School Programs	7,720,106	7,999,815	8,452,319	9,266,535	0	
Building & Facilities	1,229,150	986,835	208,154	2,986,642	0	
Columbus Community Center	6,303,821	3,405,223	0	0	0	
Total Expenditures & Encumbrances	\$ <u>20,189,813</u>	\$ <u>17,900,610</u>	\$ <u>13,826,999</u>	\$ <u>17,935,682</u>	\$ <u>0</u>	<u>N/A</u>

* Effective with the 2017-18 Budget, the District has discontinued the use of the Special Programs Fund and now reports these activities in the General Fund.

SALT LAKE CITY SCHOOL DISTRICT

Special Programs Fund Budget*For Fiscal Year 2017-18 With Comparative Information for Years 2013-14 Through 2016-17***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.

	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Revised Budget	2017-18 * Budget	Avg. 4 Yr. Chg.
Revenues:						
Property taxes	\$ 813,569	\$ 998,501	\$ 1,019,146	\$ 1,066,230	\$ 0	-
Total Revenues	<u>813,569</u>	<u>998,501</u>	<u>1,019,146</u>	<u>1,066,230</u>	<u>0</u>	<u>-</u>
Expenditures & Encumbrances:						
Salaries	624,107	612,206	599,657	559,317	0	-
Employee benefits	147,803	153,702	150,697	137,670	0	-
Contract services	53,600	59,850	52,700	56,700	0	-
Maintenance & repairs	32,560	30,990	7,845	40,504	0	-
Field trips, insurance, phone & travel	177,303	183,055	183,495	150,999	0	-
Supplies and textbooks	146,122	131,364	111,702	122,249	0	-
Equipment	399	10,855	0	0	0	-
Total Expenditures & Encumbrances	<u>\$ 1,181,894</u>	<u>\$ 1,182,022</u>	<u>\$ 1,106,096</u>	<u>\$ 1,067,439</u>	<u>\$ 0</u>	<u>-</u>
Net change in fund balances	<u>\$ (368,325)</u>	<u>\$ (183,521)</u>	<u>\$ (86,950)</u>	<u>\$ (1,209)</u>	<u>\$ 0</u>	

* Effective with the 2017-18 Budget, the District has discontinued the use of the Special Programs Fund and now reports these activities in the General Fund.

SALT LAKE CITY SCHOOL DISTRICT

Special Programs Fund Budget

For Fiscal Year 2017-18 With Comparative Information for Years 2013-14 Through 2016-17

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.

	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Revised Budget	2017-18 * Budget	Avg. 4 Yr. Chg.
Revenues:						
Property taxes	\$ 156,107	\$ 160,252	\$ 168,025	\$ 169,764	\$ 0	-
Other local revenue	144,453	149,196	128,413	126,500	0	-
State of Utah	1,803,625	1,941,731	1,737,958	1,838,345	0	-
Federal Government	448,559	341,172	396,074	350,613	0	-
Total Revenues	<u>2,552,744</u>	<u>2,592,351</u>	<u>2,430,470</u>	<u>2,485,222</u>	<u>0</u>	<u>-</u>
Expenditures & Encumbrances:						
Salaries	1,543,983	1,686,329	1,546,208	1,591,597	0	-
Employee benefits	509,961	566,050	543,198	572,423	0	-
Contract services	91,150	119,023	142,715	155,400	0	-
Maintenance & repairs	50,858	30,390	59,867	46,000	0	-
Field trips, insurance, phone & travel	20,423	17,193	13,040	15,700	0	-
Supplies, textbooks & utilities	230,719	138,681	100,914	92,606	0	-
Equipment	54,400	27,017	16,635	0	0	-
Indirect Costs	51,250	7,668	7,893	11,496	0	-
Total Expenditures & Encumbrances	<u>\$ 2,552,744</u>	<u>\$ 2,592,351</u>	<u>\$ 2,430,470</u>	<u>\$ 2,485,222</u>	<u>\$ 0</u>	<u>-</u>
Net change in fund balances	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	

* Effective with the 2017-18 Budget, the District has discontinued the use of the Special Programs Fund and now reports these activities in the General Fund.

SALT LAKE CITY SCHOOL DISTRICT

Special Programs Fund Budget*For Fiscal Year 2017-18 With Comparative Information for Years 2013-14 Through 2016-17***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.

	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Revised Budget	2017-18 * Budget	Avg. 4 Yr. Chg.
Revenues:						
Property taxes	\$ 97,789	\$ 123,771	\$ 101,680	\$ 141,339	\$ 0	-
Other local revenue	1,316	1,527	6,000	0	0	-
State of Utah	3,500	0	10,000	10,000	0	-
Federal Government	0	393,269	390,578	561,461	0	-
Total Revenues	102,605	518,567	508,258	712,800	0	-
Expenditures & Encumbrances:						
Salaries	28,407	95,176	135,650	209,640	0	-
Employee benefits	7,456	12,449	15,289	39,241	0	-
Contract services	43,587	203,446	210,570	242,599	0	-
Field trips, insurance, phone & travel	17,094	23,152	33,956	50,496	0	-
Supplies and textbooks	6,061	172,287	104,010	81,031	0	-
Equipment	0	3,252	0	75,000	0	-
Indirect costs	0	8,805	8,783	14,793	0	-
Total Expenditures & Encumbrances	\$ 102,605	\$ 518,567	\$ 508,258	\$ 712,800	\$ 0	-
Net change in fund balances	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	

* Effective with the 2017-18 Budget, the District has discontinued the use of the Special Programs Fund and now reports these activities in the General Fund.

SALT LAKE CITY SCHOOL DISTRICT

Special Programs Fund Budget*For Fiscal Year 2017-18 With Comparative Information for Years 2013-14 Through 2016-17***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.

	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Revised Budget	2017-18 * Budget	Avg. 4 Yr. Chg.
Revenues:						
State of Utah	\$ 906,703	\$ 1,014,871	\$ 964,610	\$ 1,197,324	\$ 0	-
Federal Government	192,790	200,927	157,092	219,720	0	-
Total Revenues	<u>1,099,493</u>	<u>1,215,798</u>	<u>1,121,702</u>	<u>1,417,044</u>	<u>0</u>	<u>-</u>
Expenditures & Encumbrances:						
Salaries	778,488	872,179	792,110	998,724	0	-
Employee benefits	286,625	328,926	300,838	368,646	0	-
Contract services	17,120	0	16,134	17,000	0	-
Field trips, insurance, phone & travel	7,475	4,582	3,863	7,500	0	-
Supplies and textbooks	5,656	5,368	5,257	20,744	0	-
Indirect Costs	4,129	4,743	3,500	4,430	0	-
Total Expenditures & Encumbrances	<u>\$ 1,099,493</u>	<u>\$ 1,215,798</u>	<u>\$ 1,121,702</u>	<u>\$ 1,417,044</u>	<u>\$ 0</u>	<u>-</u>
Net change in fund balances	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	

* Effective with the 2017-18 Budget, the District has discontinued the use of the Special Programs Fund and now reports these activities in the General Fund.

SALT LAKE CITY SCHOOL DISTRICT

Special Programs Fund Budget*For Fiscal Year 2017-18 With Comparative Information for Years 2013-14 Through 2016-17***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.

	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Revised Budget	2017-18 * Budget	Avg. 4 Yr. Chg.
Revenues:						
Property taxes	\$ 674,259	\$ 622,700	\$ 618,530	\$ 677,613	\$ 0	-
Other local revenue	5,878,849	5,722,352	6,470,365	6,877,848	0	-
State of Utah	24,041	172,116	141,159	275,704	0	-
Federal government	1,123,021	1,023,363	1,332,634	1,150,686	0	-
Total Revenues	7,700,170	7,540,531	8,562,688	8,981,851	0	-
Expenditures & Encumbrances:						
Salaries	5,091,183	5,259,217	5,597,651	5,931,923	0	-
Employee benefits	1,467,269	1,543,763	1,630,058	1,984,993	0	-
Contract services	724,567	725,997	782,143	769,805	0	-
Field trips, insurance, phone & travel	58,372	59,085	53,797	105,341	0	-
Supplies and textbooks	210,228	248,670	239,851	313,183	0	-
Equipment	21,780	16,767	0	2,660	0	-
Indirect Costs	146,707	146,316	148,819	158,630	0	-
Total Expenditures & Encumbrances	\$ 7,720,106	\$ 7,999,815	\$ 8,452,319	\$ 9,266,535	\$ 0	-
Net change in fund balances	\$ (19,936)	\$ (459,284)	\$ 110,369	\$ (284,684)	\$ 0	

* Effective with the 2017-18 Budget, the District has discontinued the use of the Special Programs Fund and now reports these activities in the General Fund.

SALT LAKE CITY SCHOOL DISTRICT

Special Programs Fund Budget*For Fiscal Year 2017-18 With Comparative Information for Years 2013-14 Through 2016-17***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.

	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Revised Budget	2017-18 * Budget	Avg. 4 Yr. Chg.
Revenues:						
Property taxes	\$ 239,994	\$ 76,848	\$ 317,651	\$ 68,232	\$ 0	-
Other local revenue	123,945	1,564,921	3,165,790	102,000	0	-
Total Revenues	<u>363,939</u>	<u>1,641,769</u>	<u>3,483,441</u>	<u>170,232</u>	<u>0</u>	<u>-</u>
Expenditures & Encumbrances:						
Salaries	30,918	28,367	28,915	25,296	0	-
Employee benefits	77,091	8,838	8,576	8,383	0	-
Contract services	79,114	94,492	92,609	68,732	0	-
Maintenance & repairs	960,317	787,382	0	2,816,910	0	-
Field trips, insurance, phone & travel	0	0	0	0	0	-
Supplies and textbooks	13,149	604	12,408	0	0	-
Equipment	7,791	0	0	0	0	-
Indirect Costs	60,770	67,152	65,646	67,321	0	-
Total Expenditures & Encumbrances	<u>\$ 1,229,150</u>	<u>\$ 986,835</u>	<u>\$ 208,154</u>	<u>\$ 2,986,642</u>	<u>\$ 0</u>	<u>-</u>
Net change in fund balances	<u>\$ (865,211)</u>	<u>\$ 654,934</u>	<u>\$ 3,275,287</u>	<u>\$ (2,816,410)</u>	<u>\$ 0</u>	

* Effective with the 2017-18 Budget, the District has discontinued the use of the Special Programs Fund and now reports these activities in the General Fund.

SALT LAKE CITY SCHOOL DISTRICT

Special Programs Fund Budget*For Fiscal Year 2017-18 With Comparative Information for Years 2013-14 Through 2016-17***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

	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Revised Budget	2017-18 * Budget	Avg. 4 Yr. Chg.
Revenues:						
Other local revenue	\$ 2,303,029	\$ 796,987	\$ 0	\$ 0	\$ 0	-
State of Utah	1,174,326	383,853	0	0	0	-
Federal government	2,826,612	2,224,383	0	0	0	-
Total Revenues	6,303,967	3,405,223	0	0	0	-
Expenditures & Encumbrances:						
Salaries	3,514,135	1,849,520	0	0	0	-
Employee benefits	947,169	500,826	0	0	0	-
Contract services	124,232	95,315	0	0	0	-
Maintenance & repairs	534,443	312,885	0	0	0	-
Field trips, insurance, phone & travel	84,608	52,425	0	0	0	-
Supplies, textbooks & utilities	843,233	469,576	0	0	0	-
Equipment	106,609	44,577	0	0	0	-
Indirect Costs	149,392	80,099	0	0	0	-
Total Expenditures & Encumbrances	\$ 6,303,821	\$ 3,405,223	\$ 0	\$ 0	\$ 0	-
Net change in fund balances	\$ 146	\$ 0	\$ 0	\$ 0	\$ 0	

* Effective with the 2017-18 Budget, the District has discontinued the use of the Special Programs Fund and now reports these activities in the General Fund.

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
Your Best Choice

Chart 1

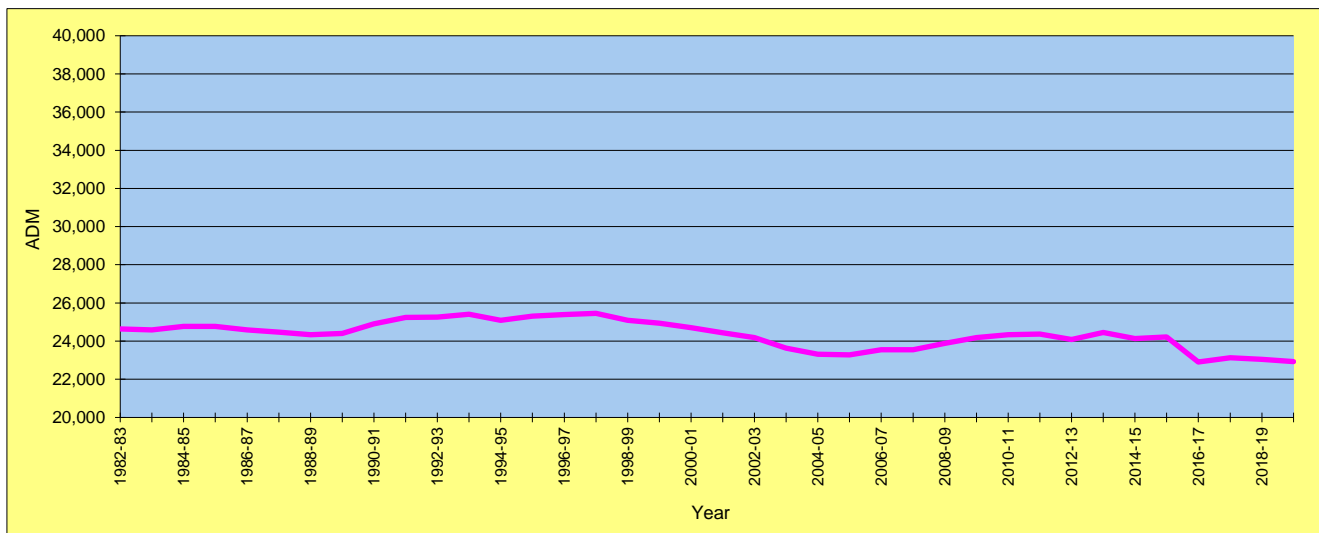
SALT LAKE CITY SCHOOL DISTRICT

District Enrollment Trends - Average Daily Membership
Years Ended 1983 to 2016 Actual with Projections from 2017 to 2021

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

These projections are made using multiple-year cohort survival analysis. In simple language, this means that students enrolled are projected to remain in schools but are moved up in grade as they become older. Each year, for many years, historical information has been kept relative to the number of students who leave our schools each year for various reasons and the number of students who enter the schools in each age group. From this data base, giving greatest weight to the most recent experience and making adjustments for observed changes in some neighborhoods, implied estimates of immigration and outmigration are made. Birth data is also projected forward adjusted by the implied estimates of in and outmigration as described above. These projections of average daily membership (ADM) have been very accurate in the past; 2015-16 actual ADM of 24,210 was within 375 students of the projected 23,835 ADM for that year. Since the 2016-17 year is not yet complete, we do not have actual ADM for that year, but currently it appears actual ADM will be 22,906 students, which is approximately a -4.33 percent variance from the 23,942 projection included in the 2016-17 budget document.

Fiscal Year	ADM	Fiscal Year	ADM	Fiscal Year	ADM	Fiscal Year	ADM	Fiscal Year	ADM
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	24,210
1984-85	24,764	1992-93	25,261	2000-01	24,696	2008-09	23,880	2016-17	22,906
1985-86	24,769	1993-94	25,410	2001-02	24,443	2009-10	24,177	2017-18	23,127
1986-87	24,581	1994-95	25,083	2002-03	24,190	2010-11	24,336	2018-19	23,037
1987-88	24,474	1995-96	25,309	2003-04	23,623	2011-12	24,365	2019-20	22,927
1988-89	24,338	1996-97	25,400	2004-05	23,310	2012-13	24,077	2020-21	22,902
1989-90	24,401	1997-98	25,454	2005-06	23,283	2013-14	24,447	Projected	



(Includes Self-Contained Handicapped and Youth In Custody)

SALT LAKE CITY SCHOOL DISTRICT

October 1 Enrollment by School

For Fiscal Years 2013-14 to 2016-17 with Projections for 2017-18 to 2020-21

	Actual Enrollment				Projected Enrollment *			
	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
Elementary								
Backman	604	570	560	506	497	489	487	486
Beacon Heights	446	456	482	465	457	449	448	447
Bennion	262	270	263	261	257	252	251	251
Bonneville	562	538	514	519	510	501	500	498
Dilworth	579	596	621	608	598	587	586	584
Edison	629	559	531	500	491	483	482	480
Emerson	584	574	575	596	586	576	574	572
Ensign	343	347	343	340	334	328	328	327
Escalante	484	486	445	448	440	433	432	430
Franklin	534	481	449	424	417	410	408	407
Hawthorne	470	428	428	433	426	418	417	416
Highland Park	735	730	701	660	649	638	636	634
Indian Hills	457	475	451	442	434	427	426	424
Jackson	465	490	496	466	458	450	449	448
Lincoln	487	458	435	424	417	410	408	407
Meadowlark	525	510	517	479	471	463	461	460
Mountain View	604	571	597	592	582	572	570	569
Newman	484	469	438	441	433	426	425	424
Nibley Park	495	476	480	462	454	446	445	444
North Star	706	662	622	604	594	584	582	580
Parkview	460	443	396	339	333	328	327	326
Riley	411	399	380	333	327	322	321	320
Rose Park	469	459	472	410	403	396	395	394
Uintah	552	556	565	526	517	508	507	505
Wasatch	476	494	449	452	444	437	435	434
Washington	369	371	345	300	295	290	289	288
Whittier	698	662	685	679	667	656	654	652
	13,890	13,530	13,240	12,709	12,492	12,279	12,242	12,205
Middle Schools								
Bryant	437	406	393	393	386	380	379	377
Clayton	744	706	724	759	746	733	731	729
Glendale	794	772	816	770	757	744	742	739
Hillside	545	556	590	579	569	559	558	556
Northwest	781	811	865	832	818	804	801	799
	3,301	3,251	3,388	3,333	3,276	3,220	3,210	3,201
High Schools								
East	1,909	1,958	1,924	1,945	1,912	1,879	1,874	1,868
Highland	1,564	1,631	1,643	1,681	1,652	1,624	1,619	1,614
West	2,403	2,340	2,382	2,539	2,496	2,453	2,446	2,438
Innovations	247	297	359	381	374	368	367	366
Horizonte	609	571	661	462	454	446	445	444
	6,732	6,797	6,969	7,008	6,888	6,771	6,750	6,730
Charters and Other								
Open Classroom	385	372	370	375	369	369	369	369
School for Science Ed.	378	396	400	398	398	398	398	398
Hospital & Columbus	45	38	25	24	24	23	24	24
	808	806	795	797	790	790	790	790
Total Enrollment	24,731	24,384	24,392	23,847	23,447	23,059	22,993	22,926

* Projections are calculated using a 5 year cohort history.

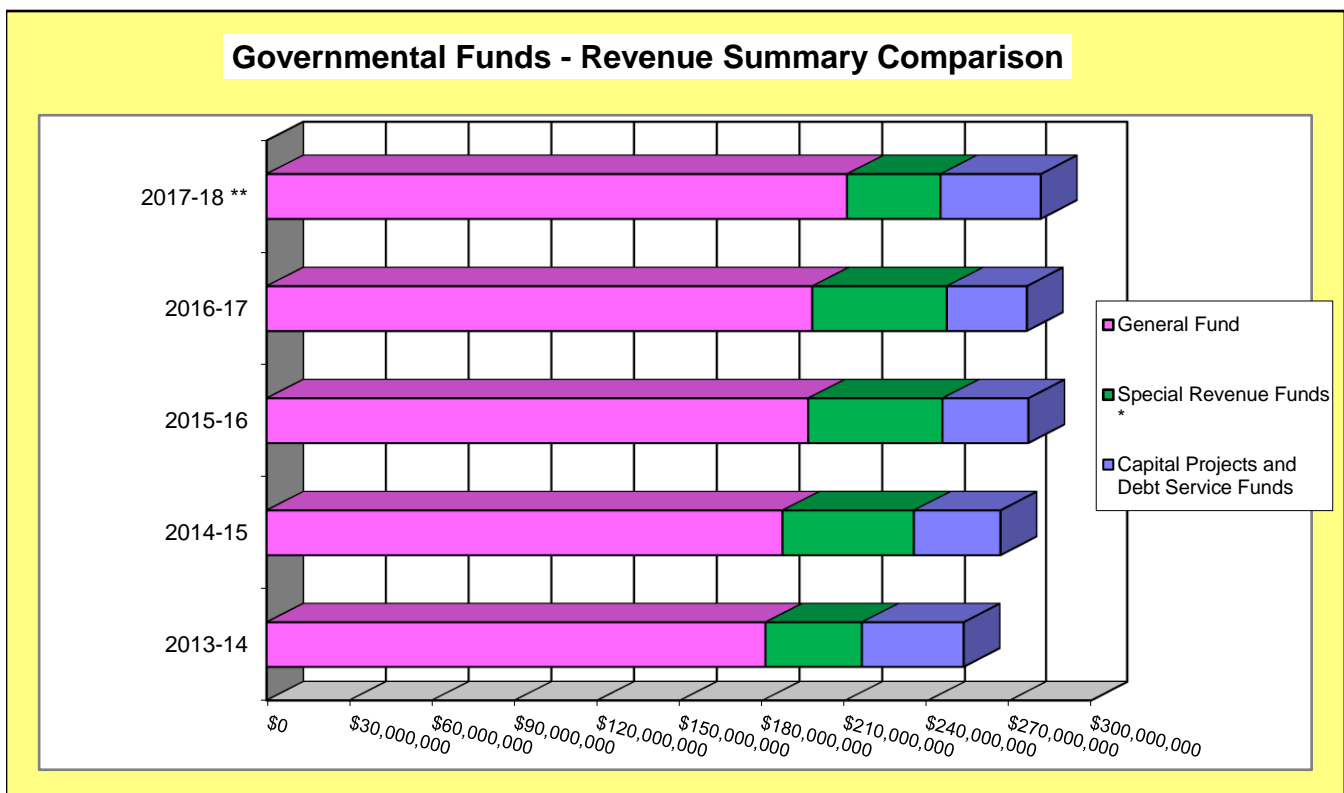
Chart 2

SALT LAKE CITY SCHOOL DISTRICT

Governmental Funds - Revenue Summary Comparison

For Fiscal Year 2017-18 With Comparative Information for Years 2013-14 Through 2016-17

Fiscal Year	General Fund	Special Revenue Funds *	Capital Projects and Debt Service Funds	Total All Governmental Funds
2013-14	\$ 180,909,627	\$ 34,962,505	\$ 36,880,286	\$ 252,752,418
2014-15	187,093,322	47,640,104 *	31,650,643	266,384,069
2015-16	196,380,727	48,726,319 *	31,591,645	276,698,691
2016-17	197,887,722	48,807,476 *	29,432,991	276,128,189
2017-18 **	210,478,723	33,921,409 *	36,911,561	281,311,693



* 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.

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

SALT LAKE CITY SCHOOL DISTRICT

Governmental Funds - Revenue and Expenditures Summary Comparison

For Fiscal Year 2017-18 With Comparative Information for Years 2013-14 Through 2016-17

	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Revised Budget	2017-18 * Budget
General Fund					
Revenues:					
Property taxes	\$ 74,962,972	\$ 81,457,397	\$ 93,719,159	\$ 91,794,710	\$ 92,514,274
Interest on Investments	601,601	139,298	785,853	511,654	811,654
Other local revenue	4,413,761	3,073,815	3,519,698	2,467,297	9,503,971
State of Utah	83,199,671	86,268,602	81,711,571	85,292,231	89,674,338
Federal government	17,731,622	16,154,210	16,644,446	17,821,830	17,974,486
Total Revenues	<u>180,909,627</u>	<u>187,093,322</u>	<u>196,380,727</u>	<u>197,887,722</u>	<u>210,478,723</u>
Expenditures:					
Instruction	122,147,643	127,893,109	128,920,339	137,867,181	139,177,580
Child accounting and counseling	5,948,151	6,114,159	6,135,406	6,992,268	7,035,858
Media services and educational supervision	11,798,021	12,679,160	13,575,203	16,355,759	17,120,246
General District administration	748,818	720,533	811,039	1,173,818	1,208,589
General school administration	10,326,406	10,538,290	11,071,417	11,855,584	14,493,861
Central services	4,646,348	5,105,707	5,386,665	5,437,799	5,673,175
Operation and maintenance of school buildings	17,692,534	19,233,082	20,735,493	19,064,697	19,218,997
Student transportation	6,076,530	5,266,542	5,724,106	5,848,776	5,872,287
Child Nutrition Services	146,715	152,324	150,119	152,948	159,222
Community Services	0	0	0	0	9,143,429
Total Expenditures	<u>\$ 179,531,166</u>	<u>\$ 187,702,906</u>	<u>\$ 192,509,787</u>	<u>\$ 204,748,830</u>	<u>\$ 219,103,244</u>
Special Revenue Funds					
Revenues:					
Property taxes	\$ 1,981,718	\$ 1,982,072	\$ 2,225,032	\$ 2,123,178	\$ 0
Tax Increment	0	13,487,433 **	14,756,784 **	16,028,042 **	16,028,042 **
Sale of Food	1,190,479	1,247,160	1,316,716	1,339,674	1,369,100
Other local revenue	12,031,840	11,827,237	13,432,046	11,152,848	4,052,000
State of Utah	5,538,490	5,238,572	4,695,141	5,259,032	1,999,938
Federal government	14,219,978	13,857,630	12,300,600	12,904,702	10,472,329
Total Revenues	<u>34,962,505</u>	<u>47,640,104</u>	<u>48,726,319</u>	<u>48,807,476</u>	<u>33,921,409</u>
Expenditures:					
Instruction	13,997,347	12,821,784	10,894,010	12,030,829	3,900,000
Counseling	31,297	110,411	111,799	105,427	0
Media services and educational supervision	4,142,406	3,866,291	3,318,068	3,728,749	0
General District administration	393,630	306,427	234,494	254,581	0
General school administration	1,942,010	2,017,780	2,191,080	2,410,355	0
Central services	143,930	137,363	149,417	112,632	0
Operation and maintenance of school buildings	1,058,895	644,019	307,763	342,020	0
Child nutrition services	12,580,529	12,472,647	13,094,787	14,106,852	14,129,098
Community services and building rentals	39,617	13,524,788 **	14,794,275 **	16,062,721 **	16,028,042 **
Columbus - adult trainable	931,160	475,648	0	0	0
Capital Outlay	961,995	784,515	0	2,816,410	0
Total Expenditures	<u>\$ 36,222,816</u>	<u>\$ 47,161,673</u>	<u>\$ 45,095,693</u>	<u>\$ 51,970,576</u>	<u>\$ 34,057,140</u>

(continued on the following page)

	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Revised Budget	2017-18 * Budget
Capital Projects & Debt Service Funds					
Revenues:					
Property Tax	\$ 36,326,453	\$ 30,800,234	\$ 30,327,798	\$ 29,017,954	\$ 36,517,954
Interest on Investments	165,968	210,514	324,676	232,275	232,275
Other local, State of Utah & Federal	387,865	639,895	589,477	182,762	161,332
State of Utah	0	0	0	0	0
Total Revenues	<u>36,880,286</u>	<u>31,650,643</u>	<u>31,591,645</u>	<u>29,432,991</u>	<u>36,911,561</u>
Expenditures:					
Salaries	2,245,737	2,152,277	2,353,570	2,528,777	2,578,722
Employee benefits	956,859	995,515	1,129,649	1,273,606	1,314,452
Contracted services	7,692,855	9,968,482	11,290,050	26,774,021	24,716,852
Supplies and materials	54,239	23,901	66,607	2,118,152	2,061,189
Travel and conferences	6,432	18,569	14,112	21,125	21,125
Equipment & Property acquisition	1,365,985	184,613	382,862	790,832	603,200
Bond issuance costs	0	0	0	0	0
Bond redemption, interest & paying agent fees	17,412,526	10,531,793	10,531,065	9,016,194	9,016,594
Total Expenditures:	<u>\$ 29,737,253</u>	<u>\$ 23,875,150</u>	<u>\$ 25,767,915</u>	<u>\$ 42,522,707</u>	<u>\$ 40,312,134</u>
Total All Governmental Funds					
Revenues	<u>\$ 252,752,418</u>	<u>\$ 266,384,069</u>	<u>\$ 276,698,691</u>	<u>\$ 276,128,189</u>	<u>\$ 281,311,693</u>
Expenditures:	<u>\$ 245,491,235</u>	<u>\$ 258,739,729</u>	<u>\$ 263,373,395</u>	<u>\$ 299,242,113</u>	<u>\$ 293,472,518</u>

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

** 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

2017-18 Total \$210.5 Million

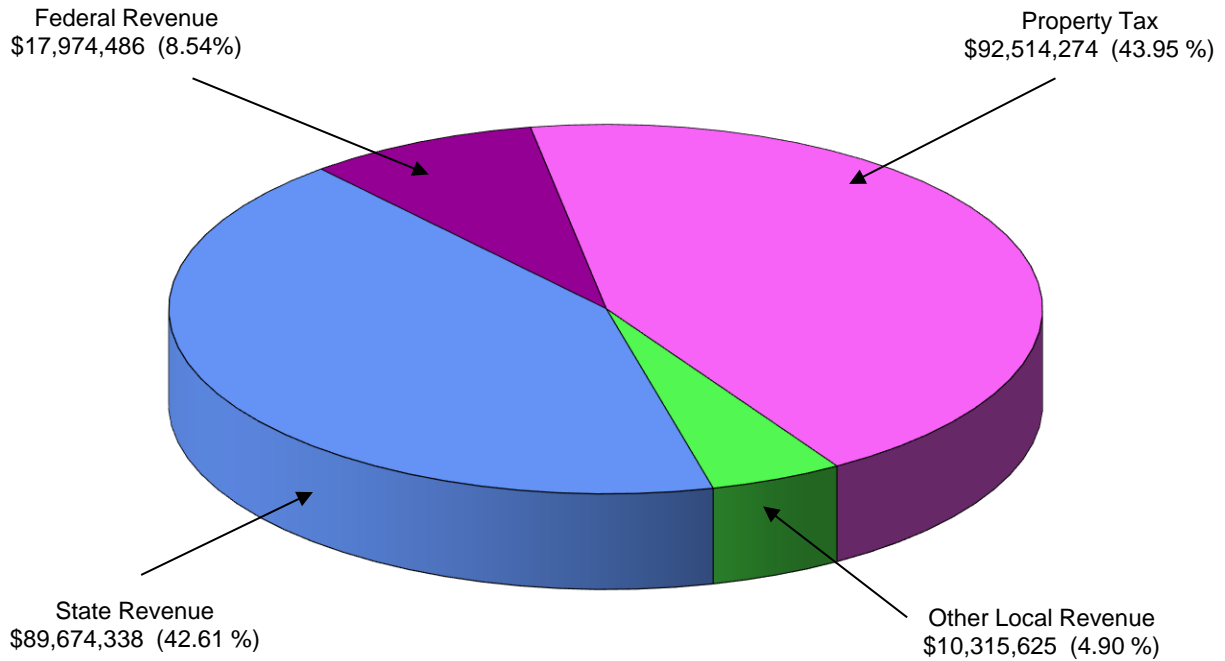


Chart 4

SALT LAKE CITY SCHOOL DISTRICT

General Fund Revenue
State Guaranteed Basic Program and Basic Tax Rate Combined

2017-18 Total \$210.5 Million

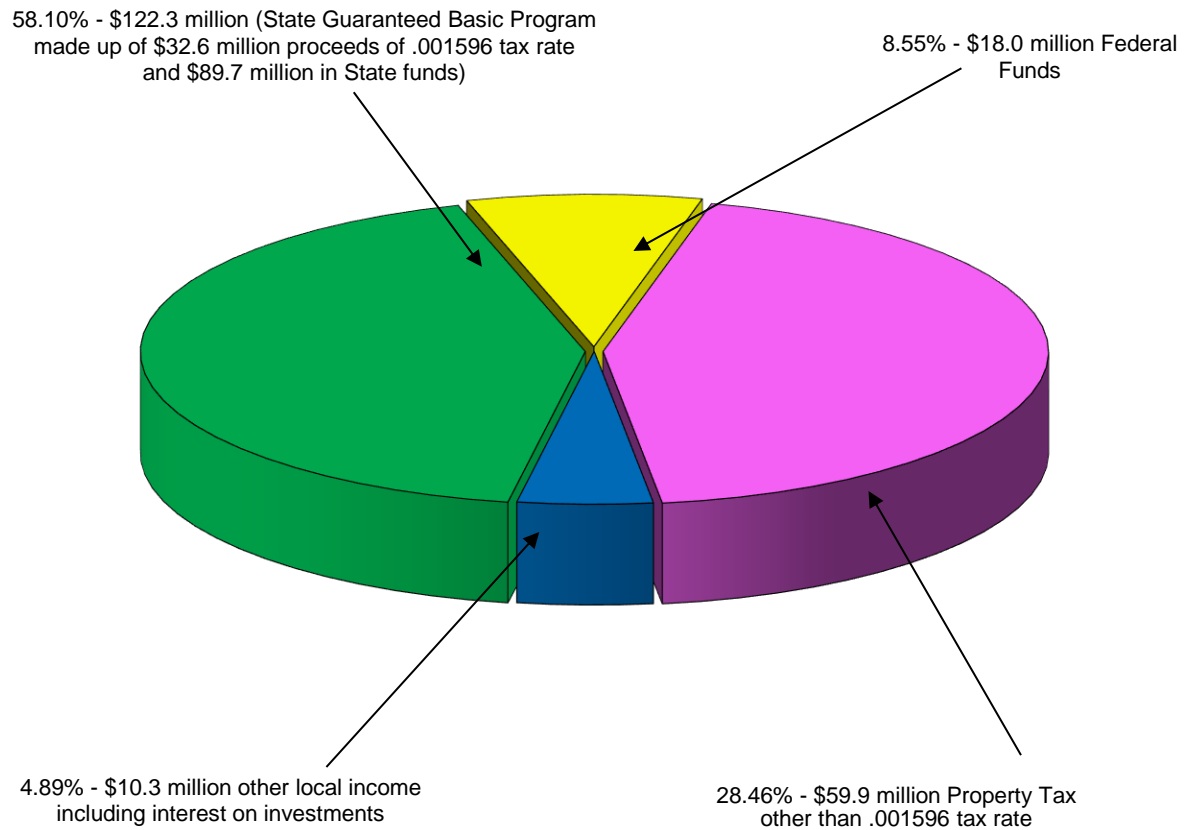


Chart 5

SALT LAKE CITY SCHOOL DISTRICT

General Fund Revenues by Source

Years Ended 2014 to 2016 Actual and Years Ended 2017 to 2018 Estimated

Fiscal Year	Property Taxes	Investment Earnings	Other Local	State Sources	Federal Sources	Total Sources	Percent Increase From Prior Year
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	93,719,159	785,853	3,519,698	81,711,571	16,644,446	196,380,727	4.96%
* 2016-17	91,794,710	511,654	2,467,297	85,292,231	17,821,830	197,887,722	0.77%
* 2017-18	92,514,274	811,654	9,503,971	89,674,338	17,974,486	210,478,723	6.36%

(*Estimated)

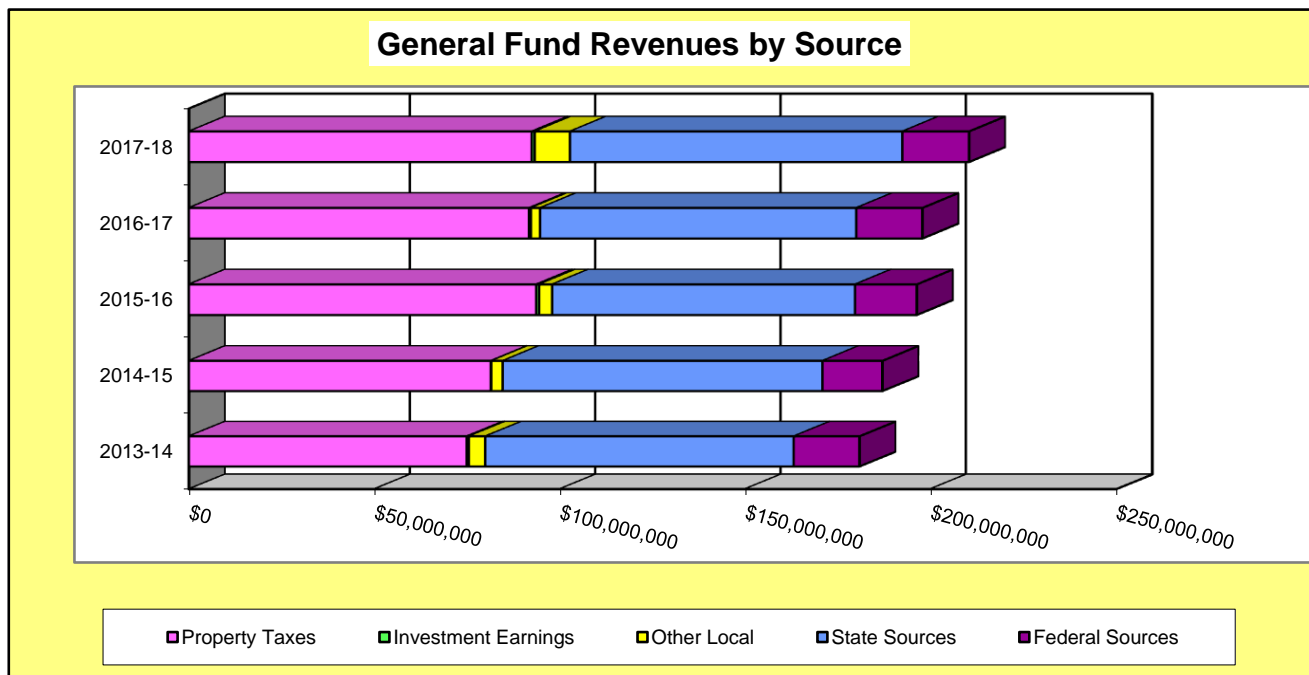


Chart 6

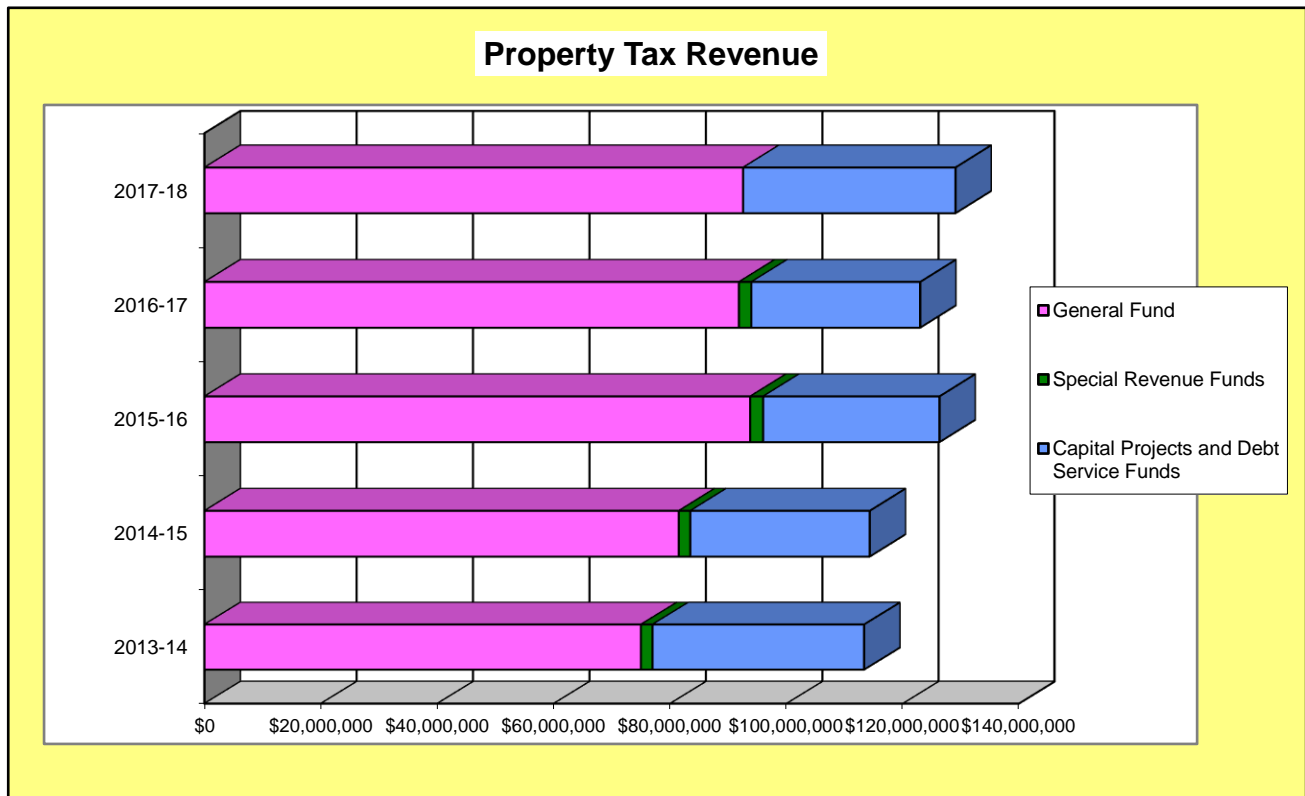
SALT LAKE CITY SCHOOL DISTRICT

Property Tax Revenue Summary

For Fiscal Year 2017-18 With Comparative Information for Years 2013-14 Through 2016-17

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
2013-14	\$ 74,962,972	\$ 1,981,718	\$ 36,326,453	\$ 113,271,143
2014-15	81,457,397	1,982,072	30,800,234	114,239,703
2015-16	93,719,159	2,225,032	30,327,798	126,271,989
2016-17	91,794,710	2,123,178	29,017,954	122,935,842
2017-18	92,514,274	0 *	36,517,954	129,032,228



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

Chart 7

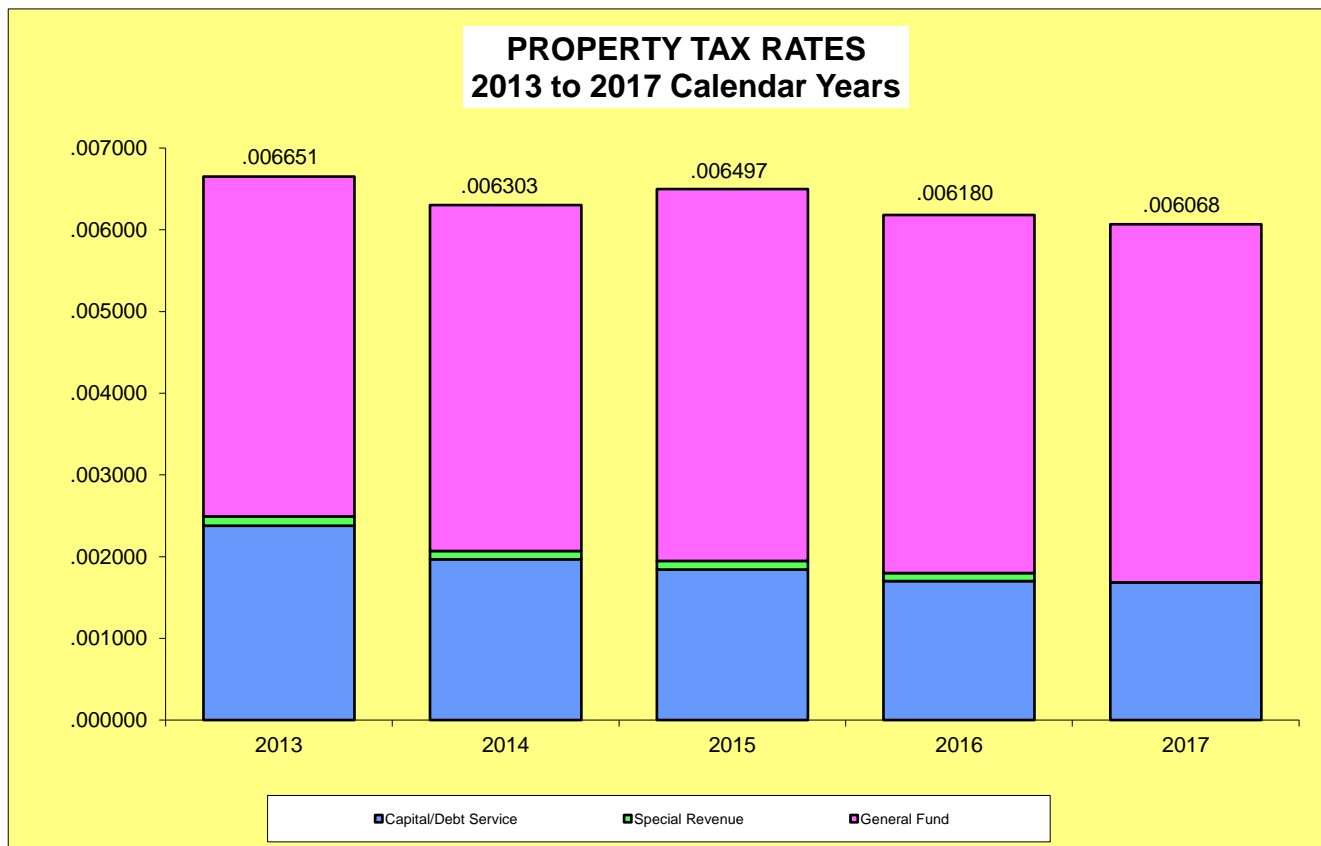
SALT LAKE CITY SCHOOL DISTRICT

Schedule of Property Tax Rates by Fund

Years Ended 2013 through 2017

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>					
2013	.002380	.000110	.004161	.006651	1
2014	.001967	.000103	.004233	.006303	2
2015	.001840	.000108	.004549	.006497	3
2016	.001699	.000099	.004382	.006180	4
2017	.001685	.000000	.004383	.006068	



1 Tax rate includes capital equalization levy of .000367

2 Tax rate includes capital equalization levy of .000352

3 Tax rate includes capital equalization levy of .000365

4 Tax rate includes capital equalization levy of .000313

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

Chart 8

SALT LAKE CITY SCHOOL DISTRICT

**Taxable Property Within the District, Estimated Market Value,
Total Taxable Value, and Net Taxable Value**

Years Ended 2013 through 2020

**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
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	28,958,202,758	6.06%	22,118,344,707	5.82%	19,847,021,943	5.78%
* 2016	29,580,732,933	2.15%	22,501,576,133	1.73%	20,230,253,369	1.93%
* 2017	30,226,536,419	2.18%	22,899,705,415	1.77%	20,628,382,651	1.97%
** 2018	30,891,520,220	2.20%	23,311,900,112	1.80%	21,040,950,304	2.00%
** 2019	31,571,133,665	2.20%	23,731,514,314	1.80%	21,461,769,310	2.00%
** 2020	32,265,698,606	2.20%	24,158,681,572	1.80%	21,891,004,696	2.00%

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

** Projected



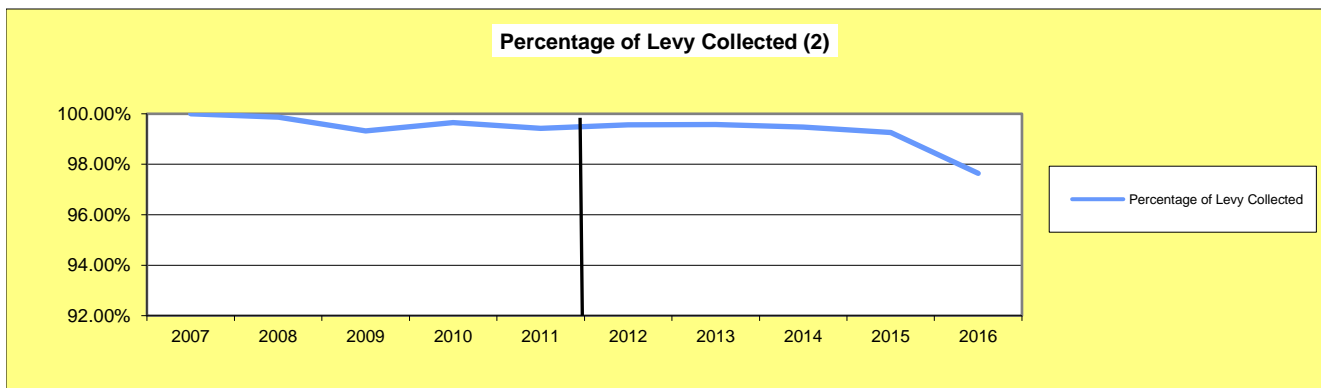
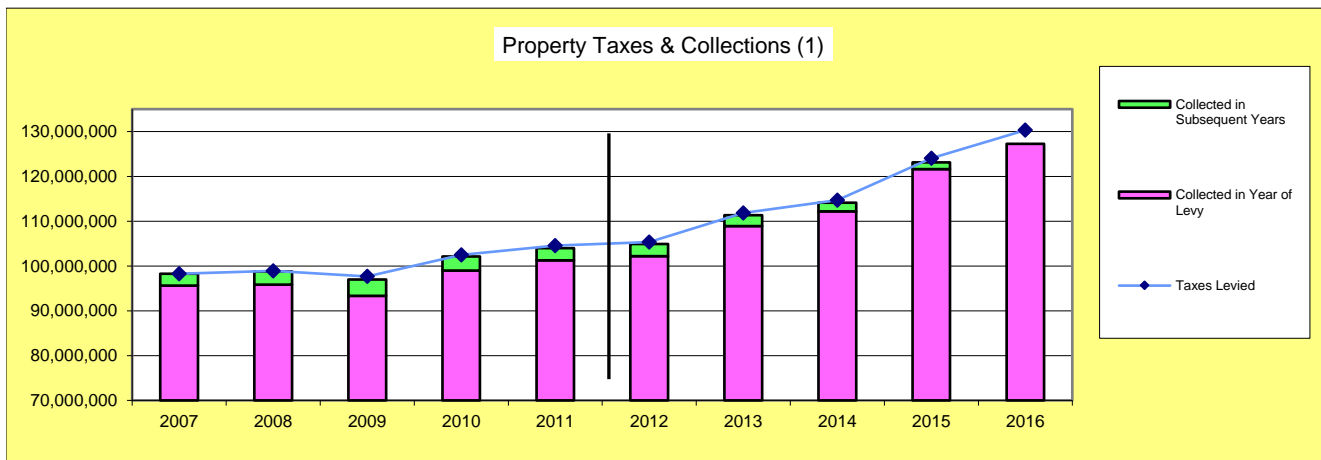
Chart 9

SALT LAKE CITY SCHOOL DISTRICT

Property Tax Levied and Collected

Calendar Years Ended 2007 through 2016

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)
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%	2,685,807	103,952,808	99.42%
2012	105,362,837	102,220,670	97.02%	2,674,911	104,895,581	99.56%
2013	111,823,157	108,914,237	97.40%	2,423,214	111,337,451	99.57%
2014	114,709,677	112,196,238	97.81%	1,912,812	114,109,050	99.48%
2015	124,014,302	121,622,690	98.07%	1,474,454	123,097,144	99.26%
2016	130,306,483	127,231,689	97.64%	0	127,231,689	97.64%



* 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 2017.

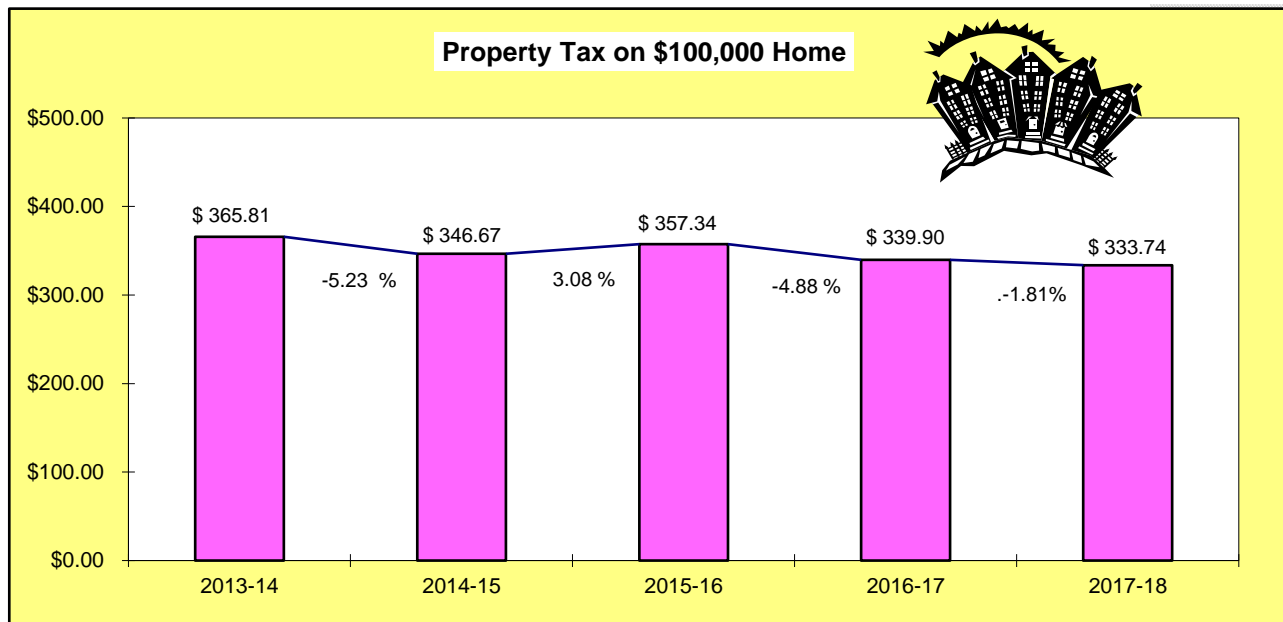
Chart 10

SALT LAKE CITY SCHOOL DISTRICT

Impact of Budget on Taxpayers

For Fiscal Year 2017-18 With Comparative Information for Years 2013-14 Through 2016-17

	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 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	.006651	.006303	.006497	.006180	.006068
Property tax due	\$365.81	\$346.67	\$357.34	\$339.90	\$333.74
Property Tax increase (decrease) from prior year	\$1.38	(\$19.14)	\$10.67	(\$17.44)	(\$6.16)
Percent Change from Prior Year	0.38%	-5.23%	3.08%	-4.88%	-1.81%



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

Year	Series 2006	
Ending June 30	\$31,255,000	
	Principal	Interest
2018	1,610,000	131,200
2019	1,670,000	66,800
2020		
2021		
2022		
2023		
2024		
2025		
Totals	\$3,280,000	\$198,000

Year	Series 2010		Series 2012	
Ending June 30	\$18,255,000		\$16,360,000	
	Principal	Interest	Principal	Interest
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	\$15,045,000	\$2,354,050	\$4,465,000	\$360,200

Year	Series 2013		Grand Totals		
Ending June 30	\$21,840,000		Total Principal	Total Interest	Total Debt Service
	Principal	Interest			
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	\$19,720,000	\$3,831,975	\$42,510,000	\$6,744,225	\$49,254,225

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
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	64,978	5,064,978
2025	0	37,219	37,219
2026	0	37,219	37,219
2027	0	37,219	37,219
2028	6,000,000	37,219	6,037,219
Totals	\$11,000,000	\$659,168	\$11,659,168

SALT LAKE CITY SCHOOL DISTRICT
District Employee and Staffing Levels
For Fiscal Years 2013-14 Through 2017-18

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.

	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Proposed
Instruction	1,685.61	1,712.32	1,723.86	1,756.31	1,763.31
Supporting Services:					
Students	70.96	74.78	71.19	80.67	86.67
Instructional Staff	122.96	129.77	136.45	145.41	160.58
General District Administration	3.50	3.50	3.50	4.50	4.50
General School Administration	133.39	136.31	136.25	139.09	139.09
Central Services	53.38	54.74	54.27	54.26	54.26
Operation & Maintenance of Buildings	203.43	208.18	197.18	212.79	212.79
Student Transportation	53.65	62.05	63.71	60.35	60.35
Internal Service Funds & Other	38.56	40.30	37.12	43.92	43.92
Other Community Services	-	-	-	-	225.57 *
Child Nutrition Services	161.90	154.49	149.42	150.72	150.72
Non K-12 Programs	537.63	253.27	266.94	246.74	- *
Capital Projects	38.93	37.93	40.45	40.20	40.20
Total	<u>3,103.90</u>	<u>2,867.64</u>	<u>2,880.34</u>	<u>2,934.96</u>	<u>2,941.96</u>
Licensed Teachers	1,303.01	1,322.43	1,321.93	1,352.18	1,352.18
Non Teaching Staff	1,800.89	1,545.21	1,558.41	1,582.78	1,589.78
Total	<u>3,103.90</u>	<u>2,867.64</u>	<u>2,880.34</u>	<u>2,934.96</u>	<u>2,941.96</u>

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

PERFORMANCE MEASURES

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

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

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

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

Salt Lake City School District Pathway Indicators

1. Pre-K and Kindergarten

- 1A. **Access to Quality Pre-K.** 4 year-old students attend the SLC Pre-K or Head Start program for more than 10 days.
- 1B. **Enter Kindergarten Academically Prepared.** Students are proficient in English Language Arts and Mathematics on the SLCSK Kindergarten Fall Screener.
- 1C. **Exit Kindergarten Academically Prepared For First Grade.** Students are proficient in English Language Arts and Mathematics on the SLCSK End-of-Level tests.

2. Third Grade

- 2A. **Exit Third Grade Reading and Writing on Grade-Level.** Students are proficient in English Language Arts on the SAGE test.
- 2B. **Third Grade English Learner Measurement** – still in development.

3. Exiting Elementary

- 3A. **Exit Elementary on Grade Level.** Students are proficient in English Language Arts, Mathematics, and Science on the SAGE test.
- 3B. **Exit Elementary English Learner Measurement** – still in development.
- 3C. **Exit Elementary Participation in Performances Measurement** – still in development.

Exiting Middle School

- 4A. **Exit Middle School on Grade Level.** Students are proficient in English Language Arts, Mathematics, and Science on the SAGE test.
- 4B. **Exit Middle School Effective Behaviors.** Students have attendance rates of 90% or higher in core classes and cumulative Grade Point Averages of 2.75 or higher.
- 4C. **Exit Middle School Participation in Performances Measurement** – still in development.

Good Transition into High School

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

Exiting 11th Grade and High School Success

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

College, Training and Life-Long Learning

- 7A. **Post-secondary Enrollment.** Students enrolled in post-secondary training, certificate program, or college courses in the year following high school graduation.
- 7B. **Post-secondary Degree Completion.** Students enrolled in degree or certificate programs earn a certificate or degree within six years.
- 7C. **Life-Long Learners Measurement** – still under development

STUDENT ACHIEVEMENT PLAN ESSENTIALS – CURRICULUM, INSTRUCTION, AND ASSESSMENT

Curriculum

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

Instruction

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

Assessment & Evaluation

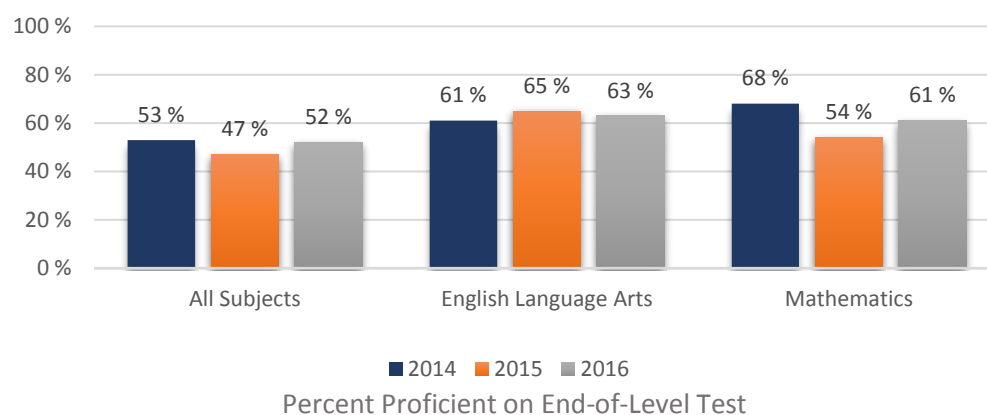
Delivering traditional and computer-based assessments and leveraging state-of-the-art technology to provide immediate feedback. Results are provided to students, parents, teachers, and schools to support decision making for educational goal attainment.

PATHWAY INDICATORS— CURRICULUM, INSTRUCTION, AND ASSESSMENT

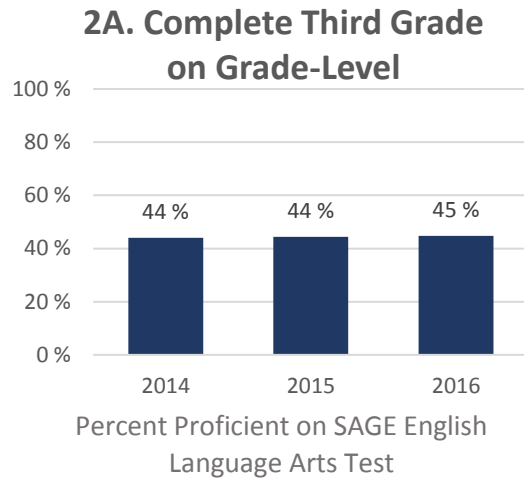
Measuring Success in Content Areas

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

1C. Exit Kindergarten Academically Prepared for First Grade

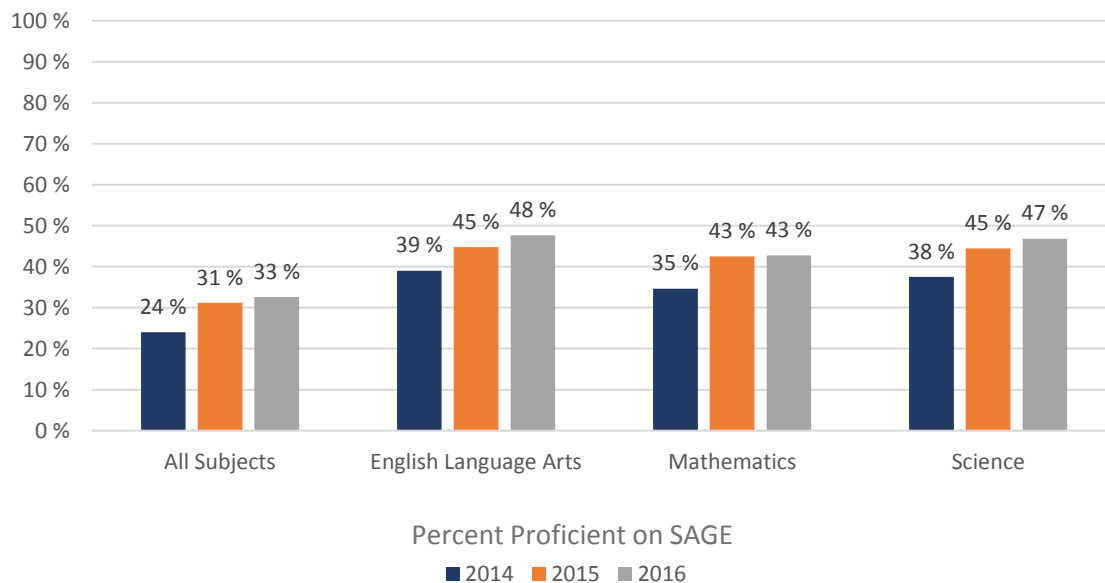


Indicator 2A, Complete Third Grade on Grade-Level in English Language Arts: Students read and write on grade level. Students demonstrate proficiency on the Utah Core Standards in ELA.

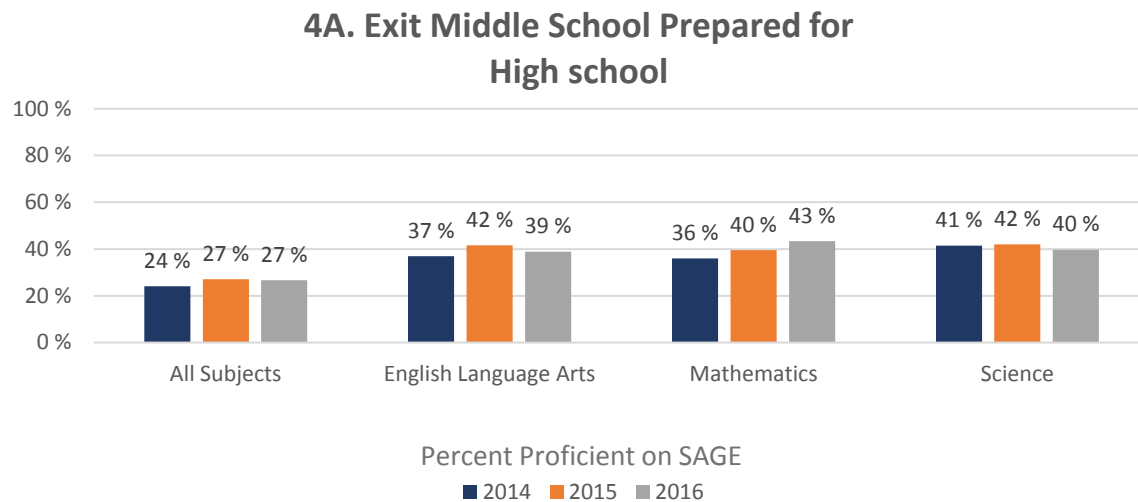


Indicator 3A, Exit Elementary Academically Prepared for Middle School: Students are on grade level in English Language Arts, Mathematics, and Science. Students demonstrate proficiency on the Utah Core Standards in English Language Arts, Mathematics, and Science by scoring a 3 or 4 on SAGE.

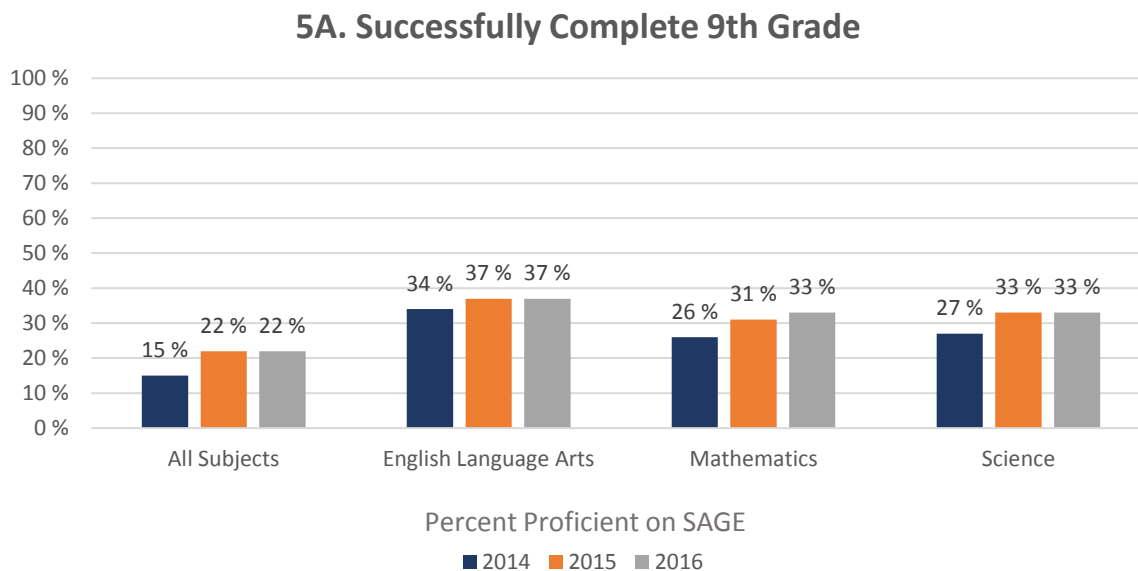
3A. Exit Elementary Prepared for Middle school



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



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

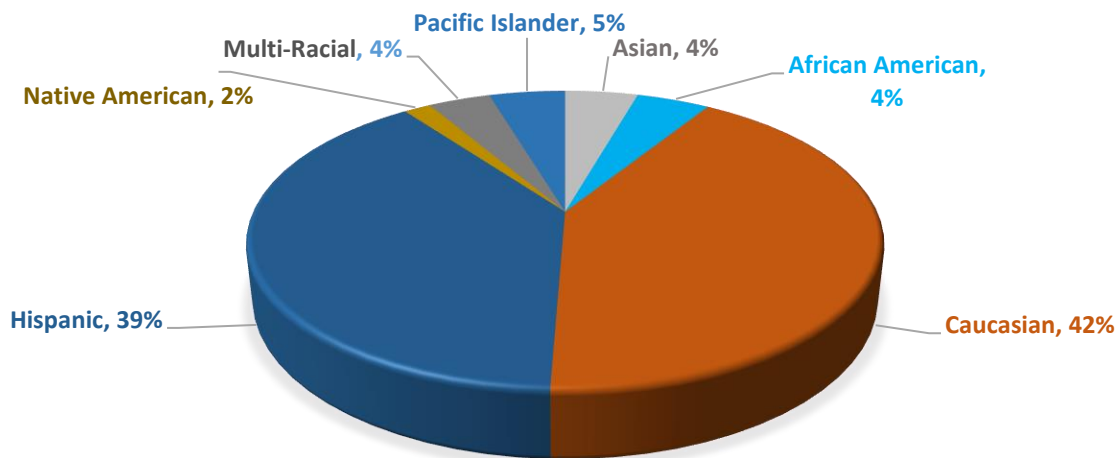


STUDENT ACHIEVEMENT PLAN – EDUCATIONAL EQUITY AND ADVOCACY

Educational Equity And Advocacy

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

Student Ethnicities, 2015-2016



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

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

PATHWAY INDICATORS – EDUCATIONAL EQUITY AND ADVOCACY

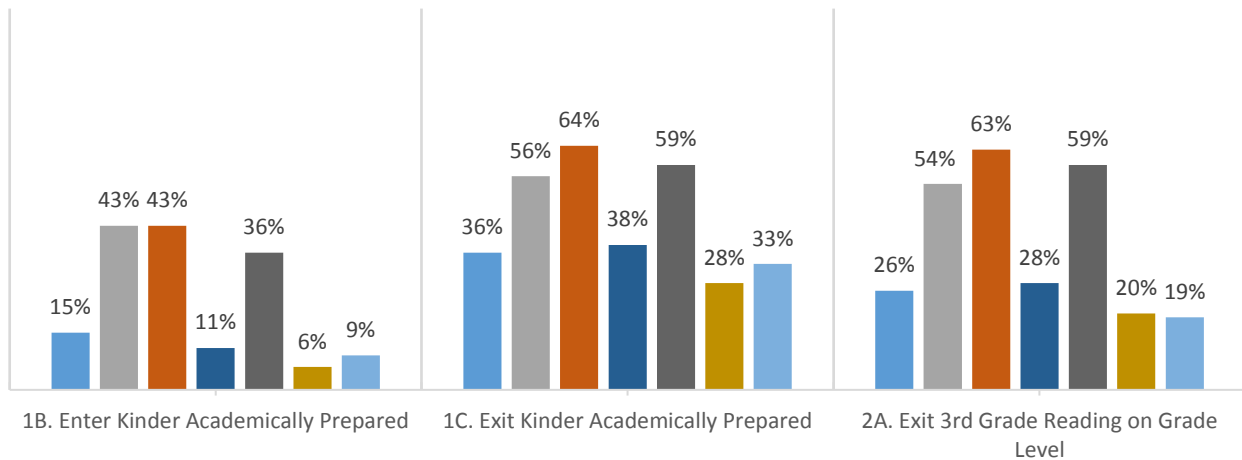
ALL MEASUREMENTS DISAGGREGATED BY STUDENT ETHNICITY

Percent of Students Meeting Pathway Indicator Goals by Ethnicity

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

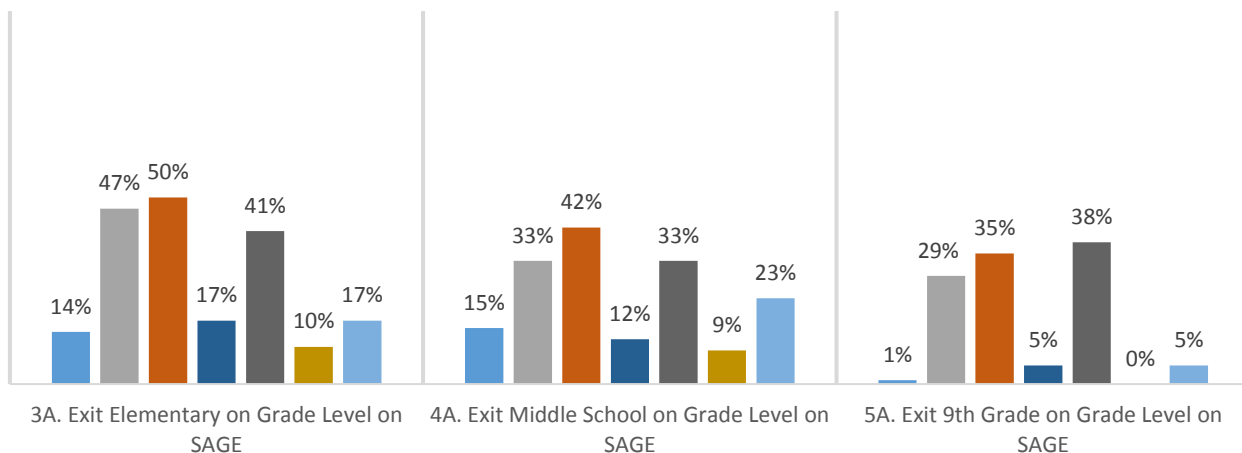
Elementary Pathway Indicators 2015-2016 School Year

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



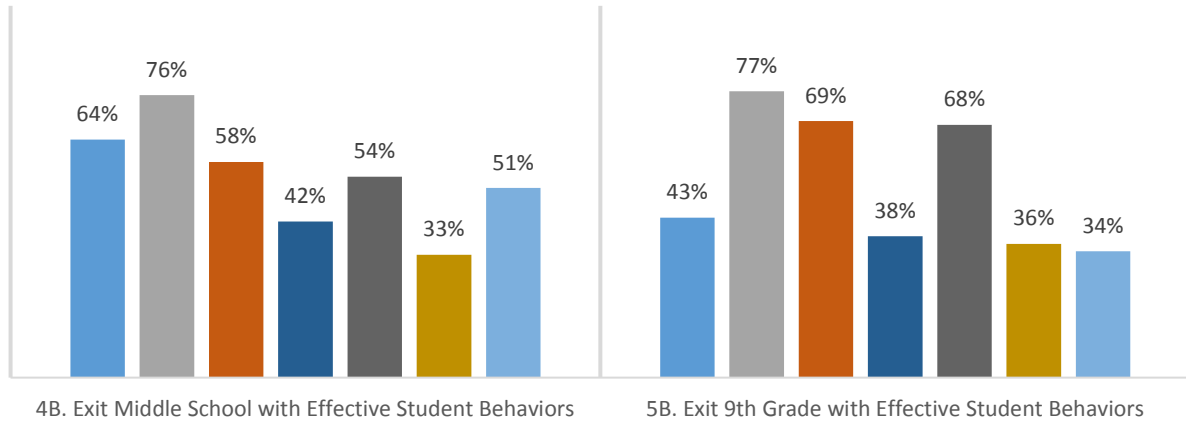
SAGE Pathway Indicators-Percent of Students Proficient in all SAGE Subject Areas 2015-2016 School Year

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



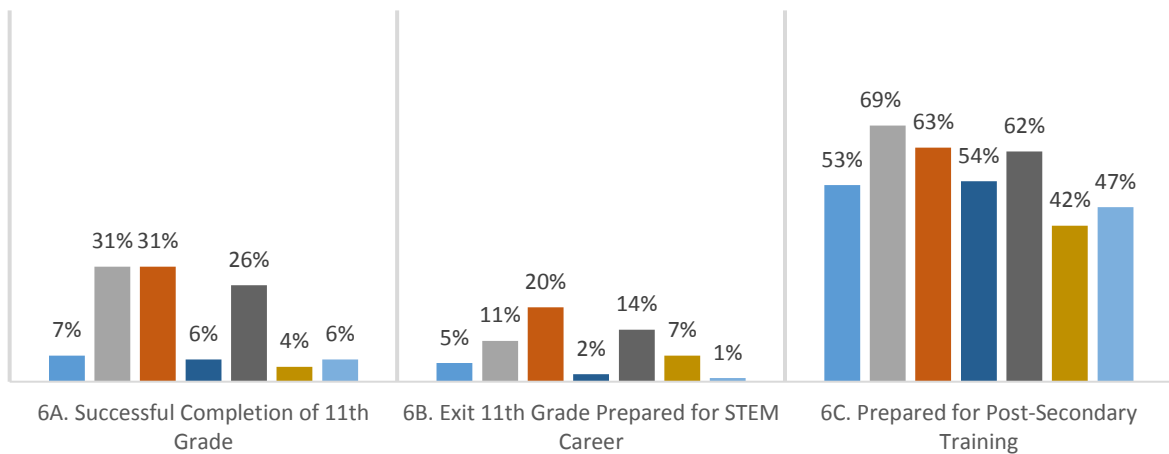
Effective Student Behavior Pathway Indicators 2015-2016 School Year

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



High School Pathway Indicators 2015-2016 School Year

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



Performance on End-of-Level Testing by Ethnicity

The table below shows the percent of students proficient on end-of-level testing for the 2014-2015 and 2015-2016 school years, broken down by ethnicity. All grade levels are included in these percentages. The highest performing groups are Caucasian and Multi-Racial, in all subjects. The lowest performing subject is Science ranging from 60% to 21% average proficient. It is evident that achievement gaps exist between ethnic groups in SLCSD.

% Proficient on End-of-Level Testing 2015 to 2016	English/Language Arts		Math		Science	
	2015	2016	2015	2016	2015	2016
Asian	49%	52%	50%	53%	42%	43%
African American	29%	30%	26%	28%	20%	21%
Caucasian	64%	65%	61%	63%	58%	60%
Hispanic	28%	28%	28%	31%	21%	23%
Native American	27%	28%	29%	29%	22%	24%
Multi-Racial	58%	60%	55%	58%	53%	54%
Pacific Islander	34%	30%	31%	34%	17%	21%

Change In End-of-level Test Scores From 2015 To 2016 School Years



All ethnic groups saw an increase in percent proficient for all subject areas, with the exception of the Pacific Islander group. This group showed the only decrease, a drop of 4 percentage points in language arts, but they also made the largest gains of any group with an increase from 17% to 21% percent of students proficient in science. Asian, as an ethnic group, had the greatest all-around increase of 3 percentage points in both English language arts and mathematics, and an increase from 42% to 43% in science.

Community Education/Community Learning Centers

**Rose Park
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.

**Mountain
View/
Glendale CLC**



- 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.

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

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

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

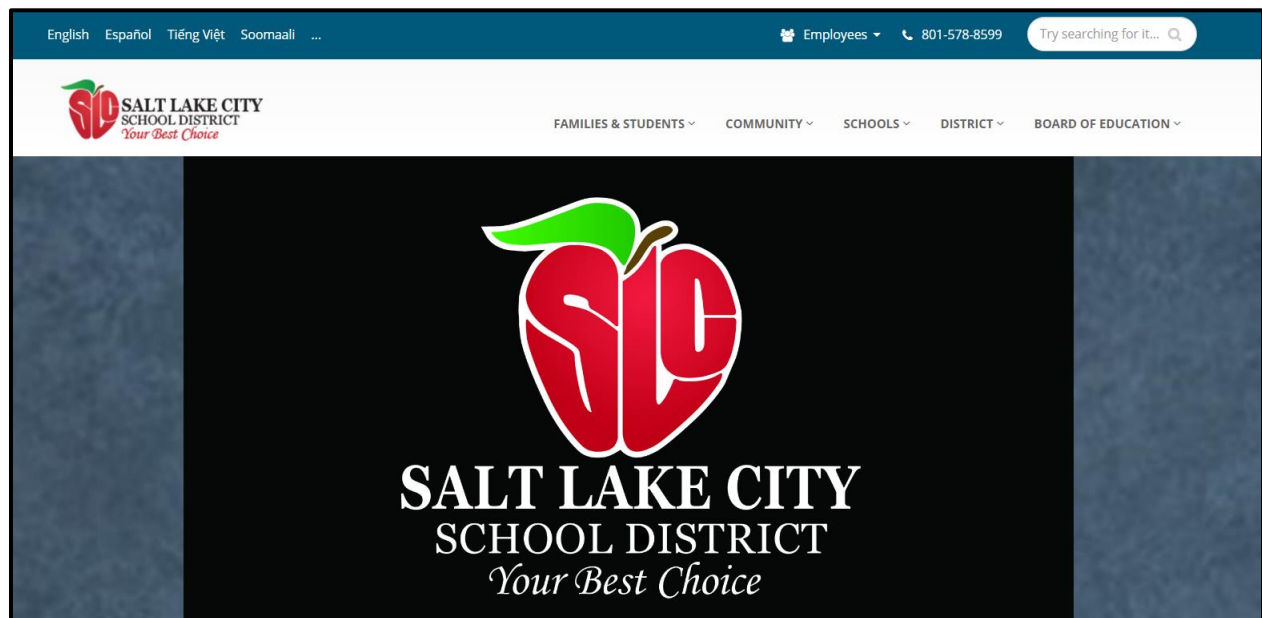
STUDENT ACHIEVEMENT PLAN – COMMUNICATION AND COMMUNITY ENGAGEMENT

Communication and Community Engagement

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

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

1. Improve and increase communication with internal and external audiences.
 - Develop step-by-step training materials to show parents how to work with and navigate in PowerSchool;
 - Each school will be highlighted on the district website at least once a month.
2. Develop programs and initiatives targeted at sustaining best communication practices.
 - Work collaboratively with schools to use existing school marquees to share information from feeder schools;
 - Create training materials and incorporate the training into the annual professional development schedule.



STUDENT ACHIEVEMENT PLAN – FAMILY AND SCHOOL COLLABORATION

Family and School Collaboration

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

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

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



STUDENT ACHIEVEMENT PLAN – EARLY CHILDHOOD

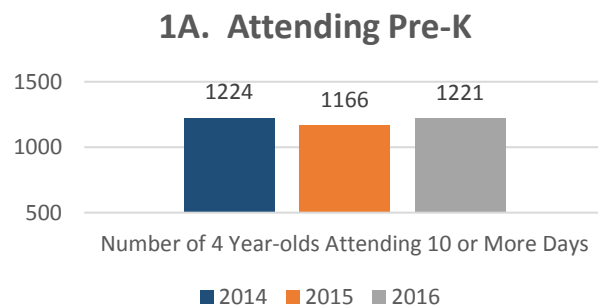
Early Childhood

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

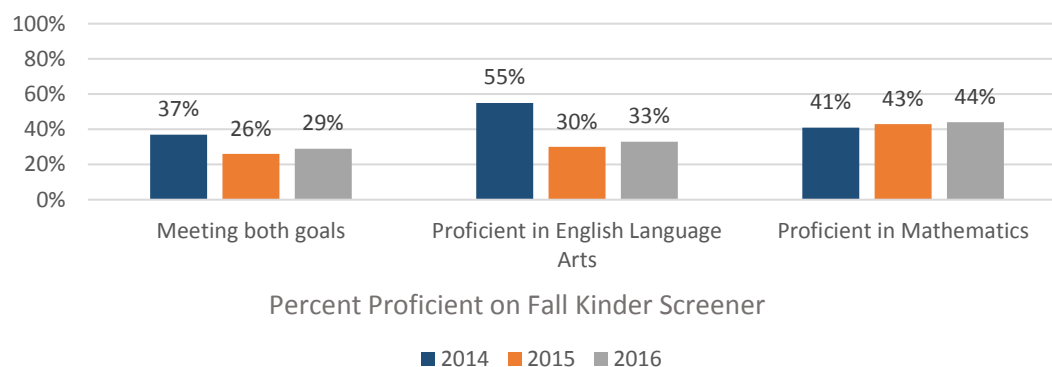
PATHWAY INDICATORS – EARLY CHILDHOOD

Measuring Pre-K Preparedness

Indicator 1A, Access to quality Pre-K: 4 year-old students attend the SLC Pre-K or Head Start program for more than 10 days.



Indicator 1B, Enter Kindergarten academically prepared: Students are proficient in English Language Arts and Mathematics on the SLCSK Kindergarten Fall Screener.

1B. Academically Prepared for Kindergarten

STUDENT ACHIEVEMENT PLAN – STUDENT SUCCESS

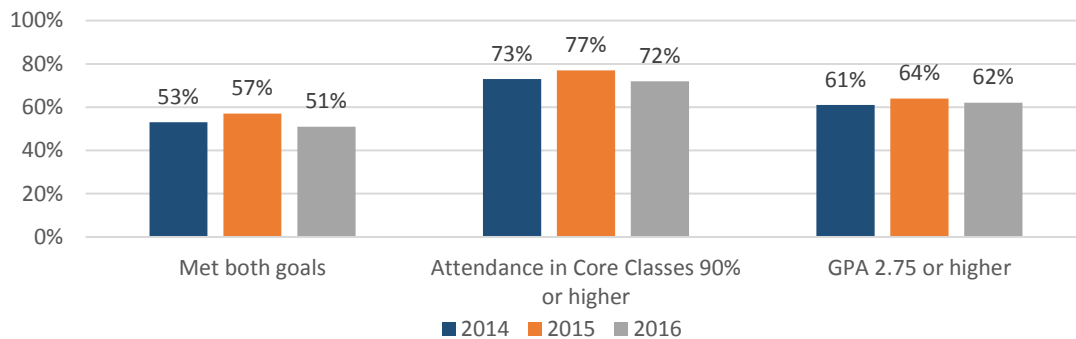
Student Success

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

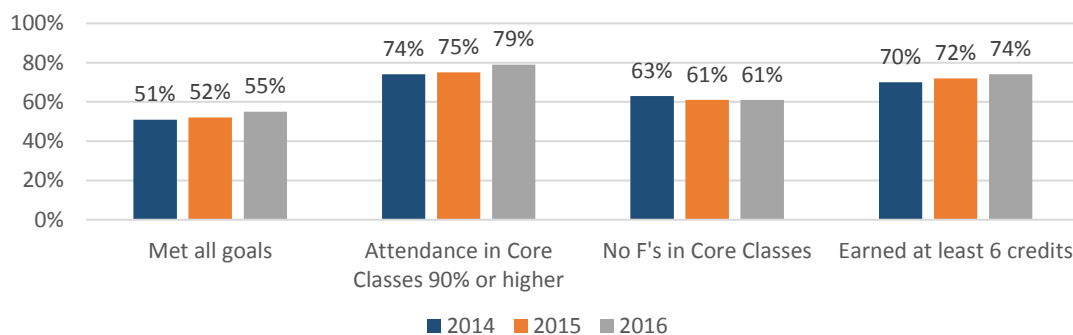
PATHWAY INDICATORS – STUDENT SUCCESS

Measuring Student Behaviors

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

4B. Exit Middle School Effective Behaviors

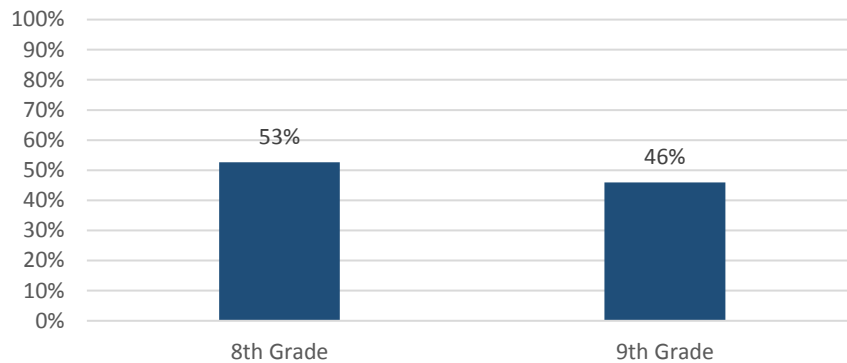
Indicator 5B, Exit 9th Grade effective behaviors: Students have attendance rates of 90% or higher in core classes, no F's in core classes, and have earned at least 6 credits.

5B. Exit 9th Grade Effective Behaviors

Measuring Mentoring

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

**5C. Percent of Students Identifying Caring Adults
2016-2017 School Year***

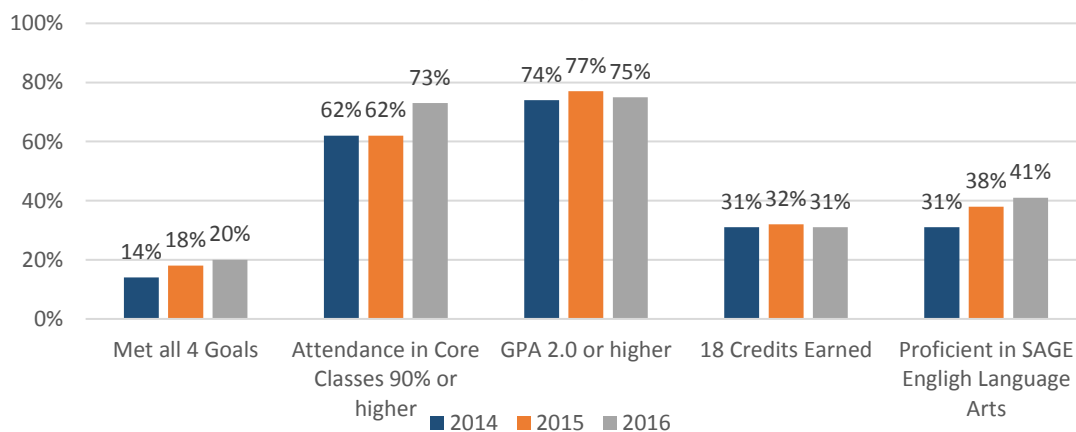


*This indicator is in its first year of development and is currently being collected at the time of this report. The sample above is a preliminary count and calculates with 87 9th graders and 342 8th graders.

Measuring High School Success and Completion

Indicator 6A, Successfully complete 11th Grade: Students have attendance rates of 90% or higher in core classes, have an overall Grade Point Average of 2.0 or higher, have earned at least 18 credits (3 in English Language Arts, Mathematics, and Science; 2 in Social Studies), and passed a SAGE English Language Arts test.

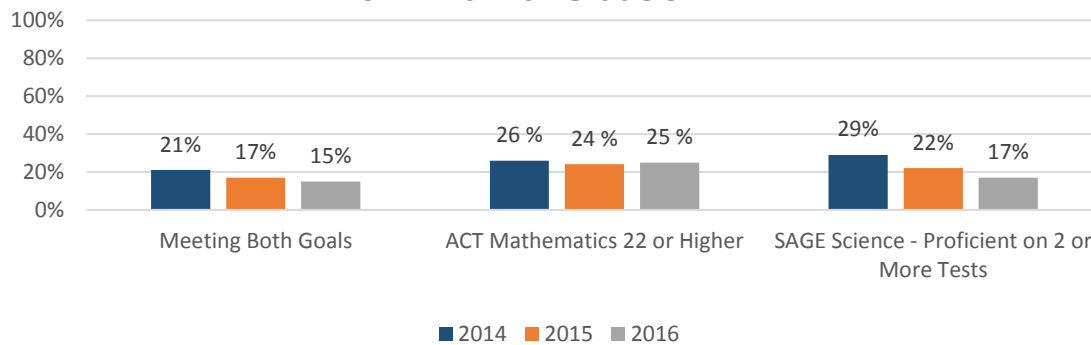
6A. Successfully Complete 11th Grade



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

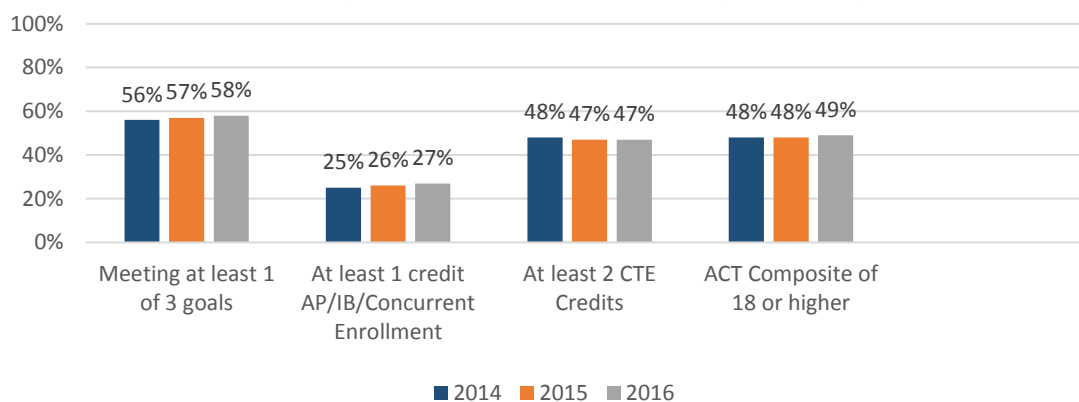


6B. Exit 11th Grade STEM



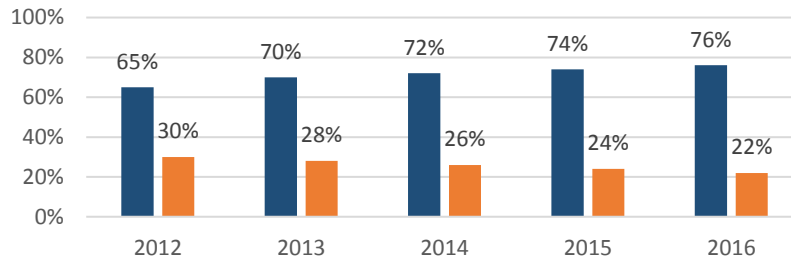
Indicator 6C, Prepared for post-secondary training: Students have earned at least one full credit in an Advanced Placement, International Baccalaureate, or Concurrent Enrollment course, or student have earned at least 2 full credits in Career and Technology Education courses, or student had a composite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

6C. Prepared for Post-Secondary Training

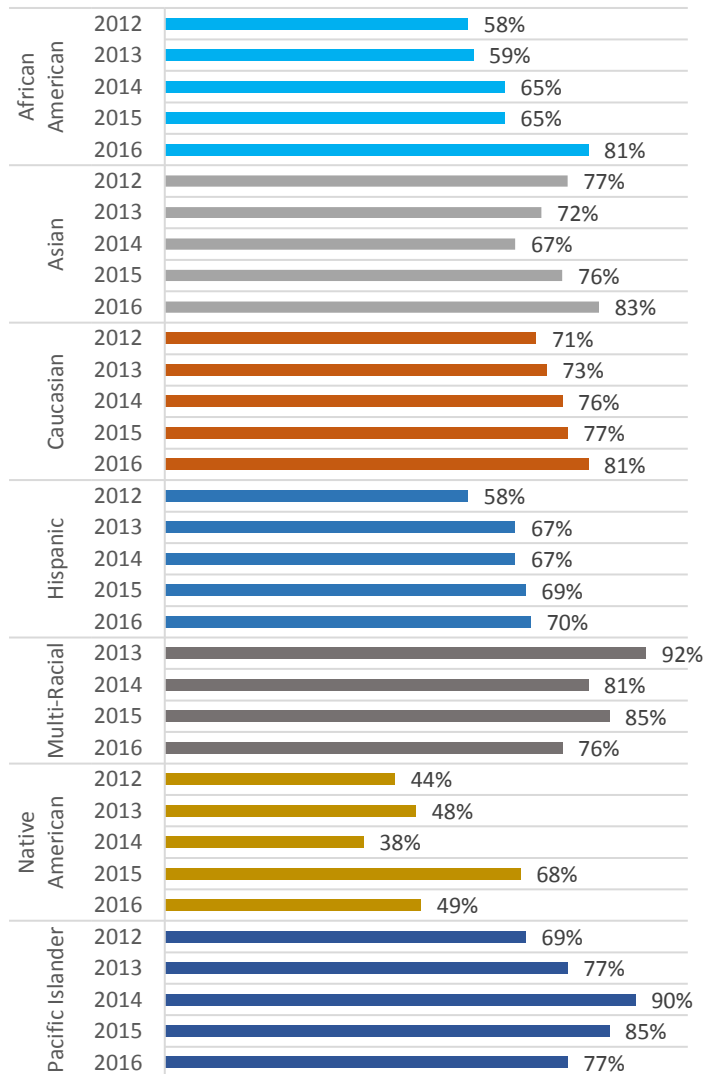


Indicator 6D, Exit high school graduating on-time: Student graduates by the end of summer of their senior year or sooner.

6D. Graduation and Dropout Rates 5-Year Trend



* 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)



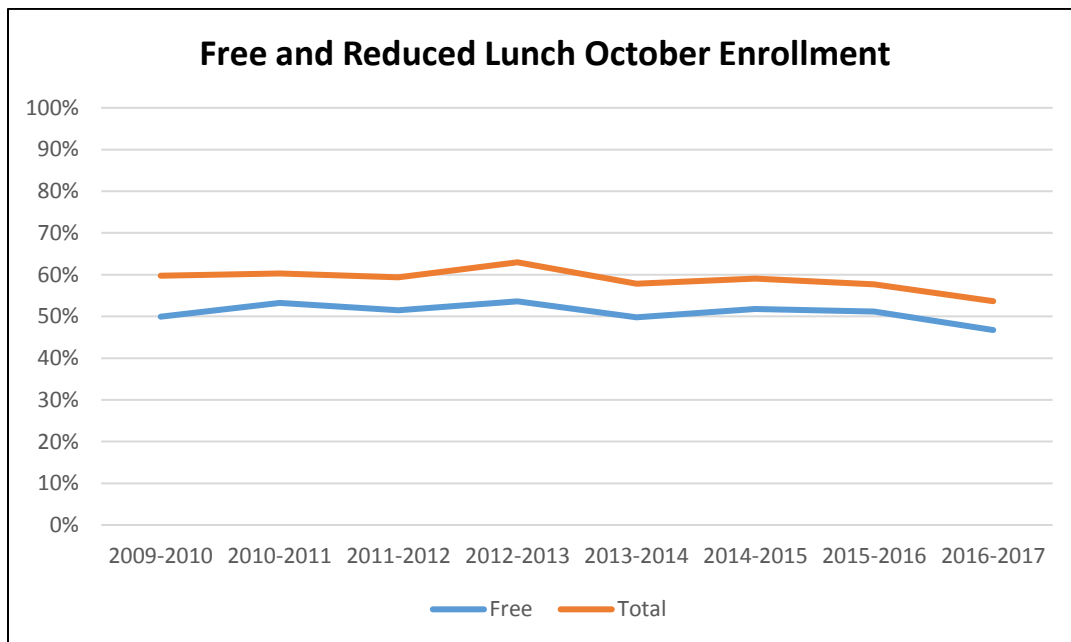
Graduation Rates by Year and Ethnicity



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%
2016-2017	11,414	1,690	24,425	46.73%	6.92%	53.65%





SALT LAKE CITY
SCHOOL DISTRICT
Your Best Choice

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.