

# Salt Lake City School District

Annual Budget  
Fiscal Year 2019-20



## Salt Lake City School District

440 East 100 South  
Salt Lake City, Utah 84111  
[www.slcschools.org](http://www.slcschools.org)

**Prepared by the Office of the Business Administrator**

Janet M. Roberts, Business Administrator

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

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**Board of Education**

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

Melissa Ford  
*Vice President*  
*Precinct 6*  
*Term ends: 12/31/2022*

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

Katherine Kennedy  
*Precinct 3*  
*Term ends: 12/31/2022*

Nate Salazar  
*Precinct 4*  
*Term ends: 12/31/2022*

Samuel Bennett Hanson  
*Precinct 5*  
*Term ends: 12/31/2020*

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

Christian Rich  
*Student Representative*  
*Term ends: 6/30/2019*

**Administration**

Dr. Alexa Cunningham  
*Superintendent*

Janet M. Roberts  
*Business Administrator*



This Meritorious Budget Award is presented to

## **SALT LAKE CITY SCHOOL DISTRICT**

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

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



A handwritten signature in black ink, appearing to read 'T. E. Wohlleber'.

**Thomas E. Wohlleber, CSRM**  
President

A handwritten signature in black ink, appearing to read 'David J. Lewis'.

**David J. Lewis**  
Executive Director



**SALT LAKE CITY**  
**SCHOOL DISTRICT**  
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## SUPERINTENDENT'S OFFICE

440 East 100 South  
Salt Lake City, Utah 84111

p 801.578.8348  
f 801.578.8685

May 1, 2019

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

Dear Board Members:

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

## INTRODUCTION

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

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

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

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

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

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

## **ORGANIZATION**

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

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

### **Budget Presentation**

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

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

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

### **Budget Development**

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

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

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

## **FINANCIAL**

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

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

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

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

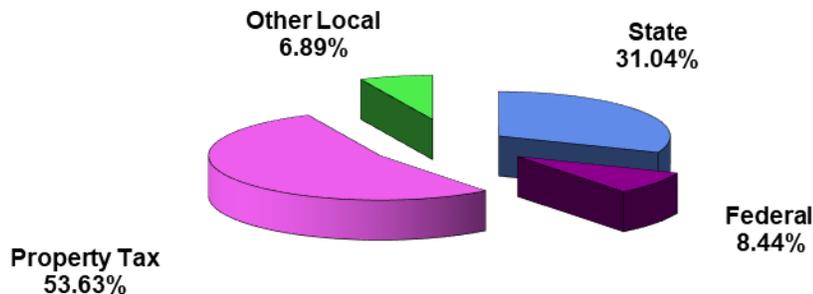
**Internal Service Funds** include departments and programs that are intended to be self-sufficient. Internal service funds provide services to District “customers”. Internal Service Funds include:

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

**Revenue**

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

**ALL GOVERNMENTAL FUNDS**



**INTRODUCTORY SECTION - Executive Summary**

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

**REVENUE**

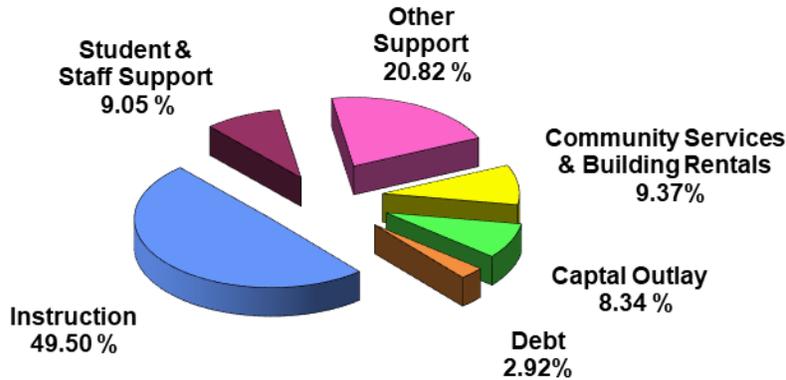
|                                  | 2017-18<br>Actual     | 2018-19<br>Revised Budget | 2019-20<br>Proposed Budget | % Change<br>Prior Year | 2020-21<br>Projected  | % Growth<br>Projected |
|----------------------------------|-----------------------|---------------------------|----------------------------|------------------------|-----------------------|-------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

\* Internal Service Funds are not projected

**Expenditures**

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

**ALL GOVERNMENTAL FUNDS**



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

**EXPENDITURES**

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

\* Internal Service Funds are not projected

**Fund Balance**

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

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

**OTHER INFORMATION**

**Students**

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

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

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

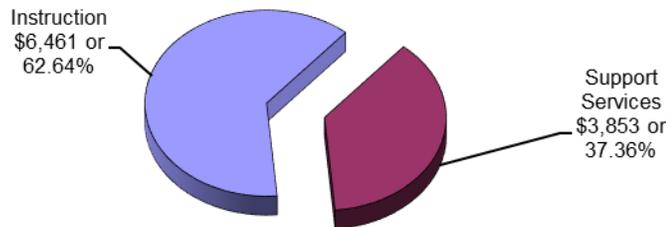
The 2019-20 General Fund budget appropriates \$10,314 per student. We are pleased to report the District allocates 62.64% of these funds to direct instructional services for regular programs.

**General Fund Expenditures**

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

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

**2019-20 Proposed Budget**



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

**General Fund Expenditures**

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

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

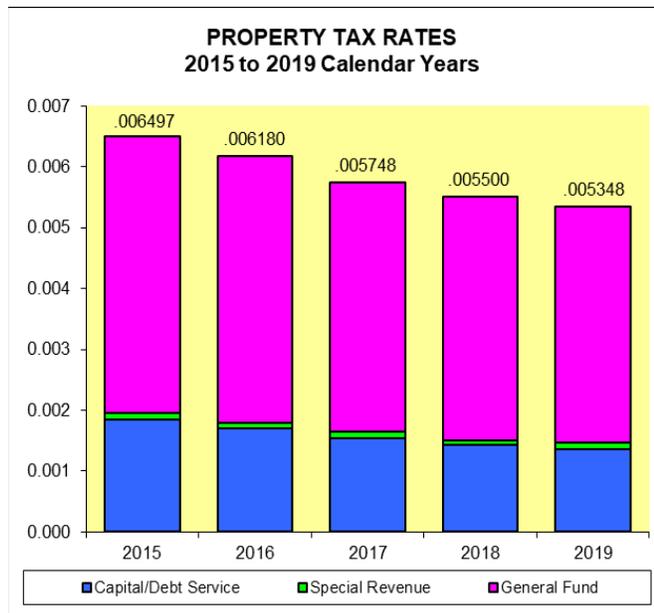
**District Staffing and Resource Allocation**

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

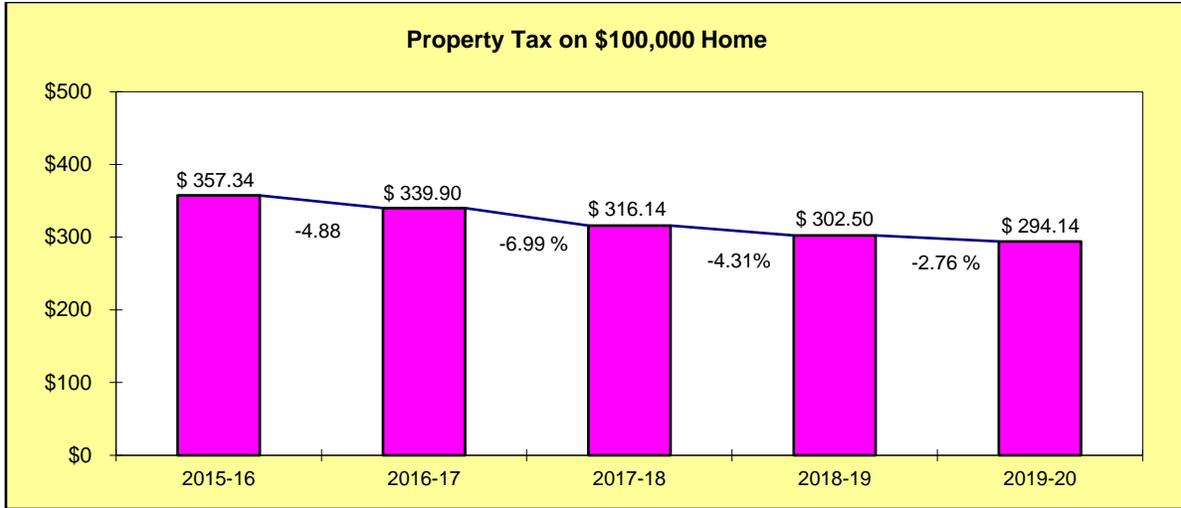
**Property Taxes**

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

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



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



**Capital Improvement and Debt Service Plan**

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

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

**General Obligation Bonds**

| <u>Year Ending</u><br><u>June 30</u> | <u>Principal</u>     | <u>Interest</u>     | <u>Total</u>         |
|--------------------------------------|----------------------|---------------------|----------------------|
| 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            |
| <b>Total</b>                         | <b>\$ 28,050,000</b> | <b>\$ 3,338,300</b> | <b>\$ 31,388,300</b> |

## **EDUCATION PROGRAM GOALS 2016-2021 Student Achievement Plan**

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

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

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

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

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

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



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

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

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

Assessment and Evaluation activities in the plan include:

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



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

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



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

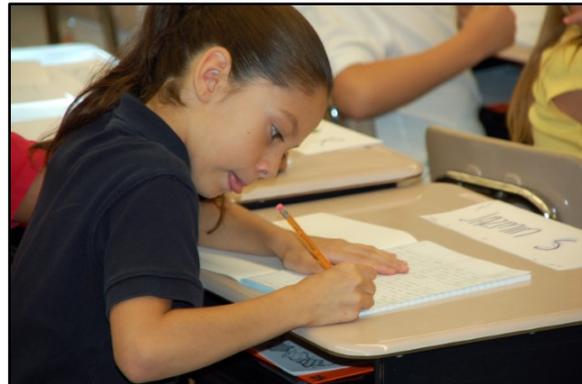
Salt Lake City School District's goals in this Essential are to:

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

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

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

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



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

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

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



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

Teachers are supported to refine and enhance their practices through:

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

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

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



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

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

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

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

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

Action steps to support the goals include:

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

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

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



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

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

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

The goals of the Early Childhood Essential are to:

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

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

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



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



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

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

The Educational Equity and Advocacy Essential goals are to:

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

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

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

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

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

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

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



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

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

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

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

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

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

The Family and School Collaboration Essential goals are to:

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

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

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

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

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



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

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



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

Activities to be conducted to accomplish the goals are:

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

## **Conclusion**

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

Respectfully submitted,

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

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

***The District is Fiscally Independent***

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

***District Size and Scope***

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



### ***District Community***

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

### ***The District Fund Structure***

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

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

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

### ***System of Classifying Revenue and Expenditures***

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

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

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

***The Budget Basis of Measuring Available Revenue and Expenditures***

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

***Governmental Fund Revenue***

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

***Governmental Fund Expenditures***

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

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

***Internal Service Funds***

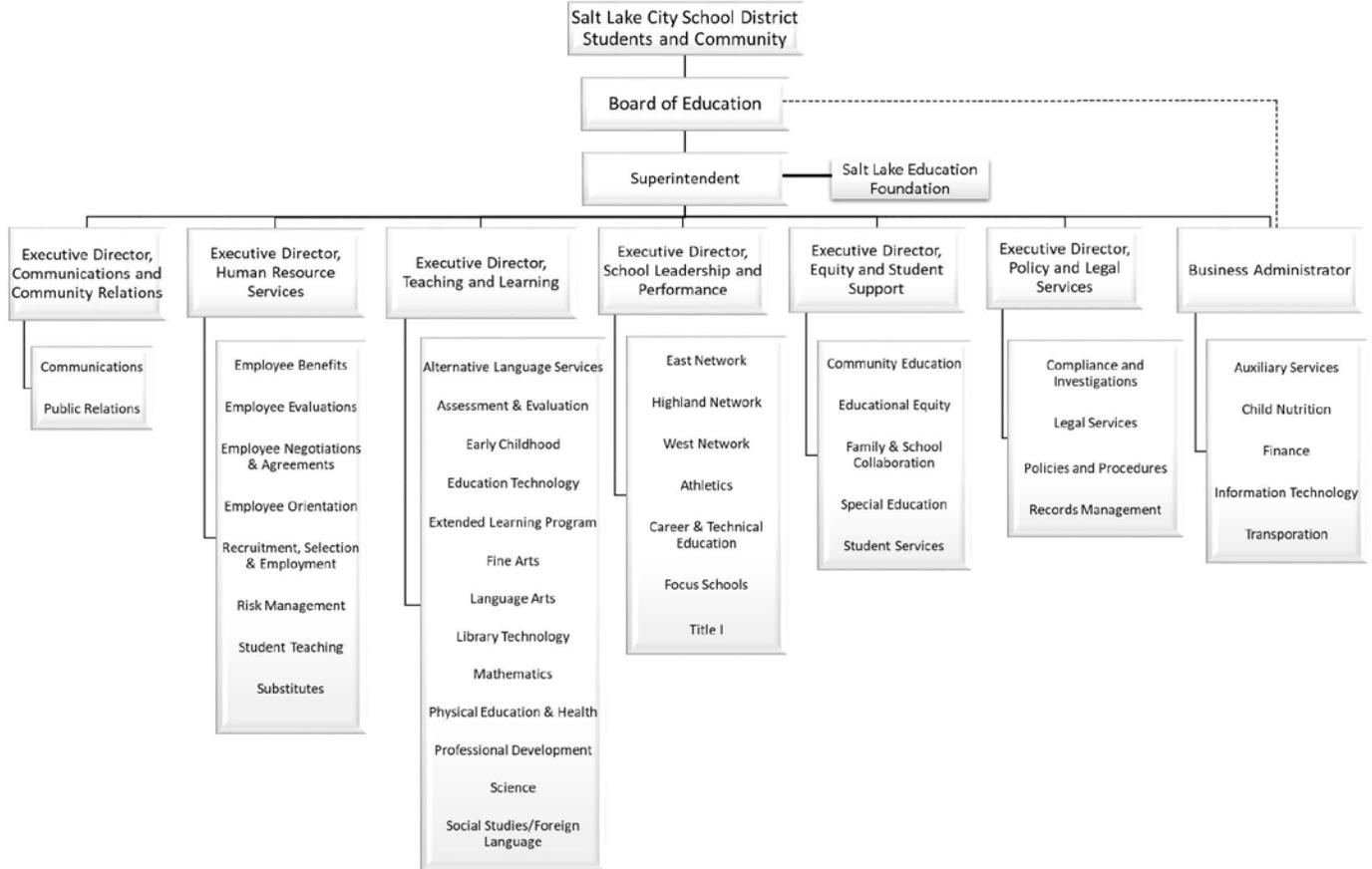
In its Internal Service funds, the District's budget measurement basis is accrual with no modifications. Long term physical assets are depreciated over their expected useful lives and the budget includes a provision for a depreciation charge.

**ADMINISTRATIVE ORGANIZATIONAL CHART**

**Salt Lake City School District**

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

May 1, 2019



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

***Vision: Our long-term picture for students***

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

***Mission: Our Core purpose for students***

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**SIGNIFICANT LAWS AFFECTING THIS BUDGET**

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

**Utah Code Budget Provisions**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**53G-7-308. Emergency expenditures.**

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

**53G-7-309. Monthly budget reports.**

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

**BUDGET DEVELOPMENT AND ADMINISTRATION PROCEDURES**

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

**1. Operating Budget Procedures**

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

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

**2. *Capital Improvement Budget Procedures***

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

**3. *Debt Management Procedures***

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

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

**4. Revenue Estimation Procedures**

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

**5. Fund Balance and Reserve Procedures**

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

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

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

***BUDGET DEVELOPMENT PROCESS***

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

***CAPITAL PROJECTS PROCESS***

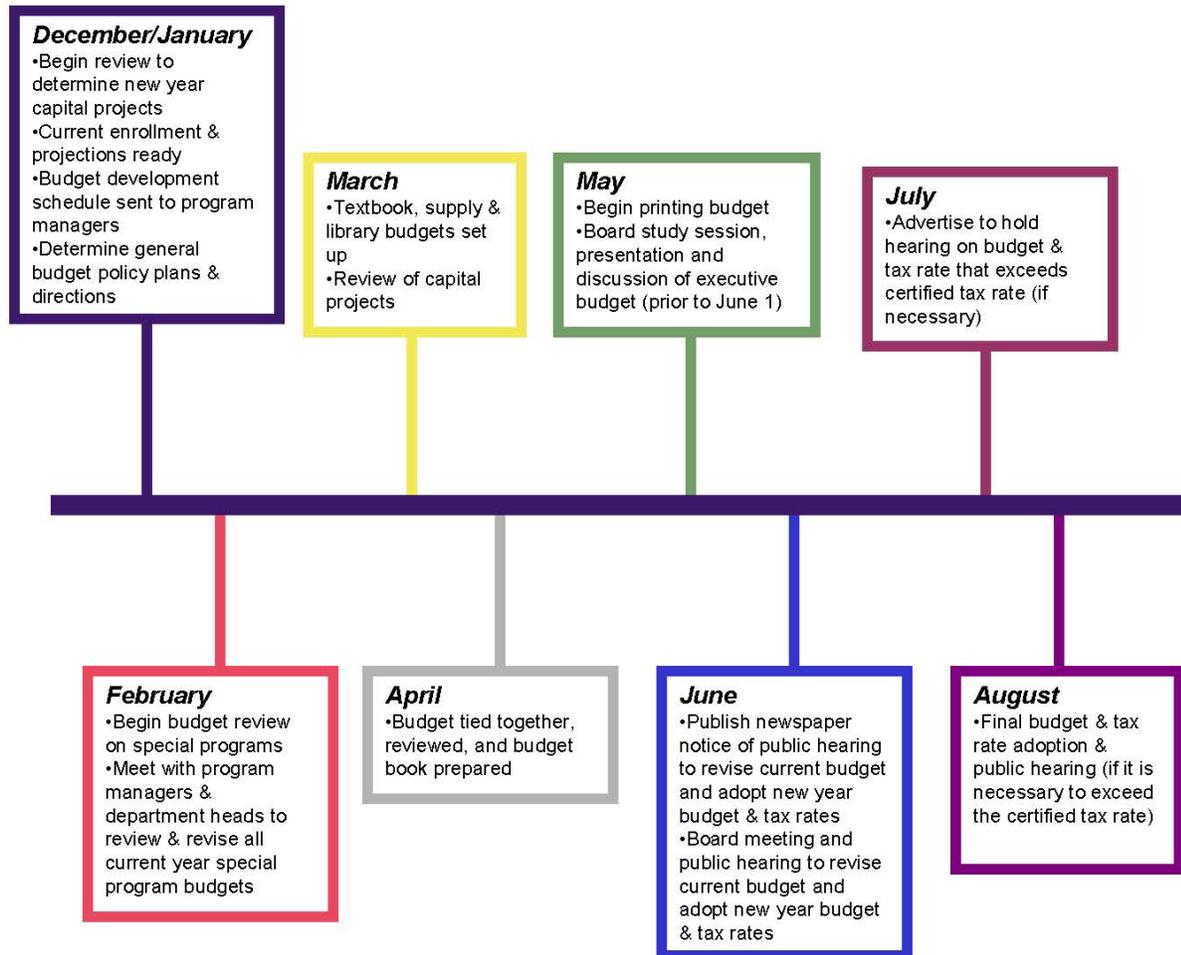
The District has a long term building replacement and retrofit program which has been developed through a process that included a study and recommendations by a broad based committee representing many experts in our community. This process included a structural engineering study of each building and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

***BUDGET ADMINISTRATION AND MANAGEMENT PROCESS***

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

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

**BUDGET DEVELOPMENT TIMELINE**



## **EXPLANATION OF FUNCTION CLASSIFICATION OF EXPENDITURES**

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

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

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

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

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

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

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

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

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

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

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

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

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



**SALT LAKE CITY**  
**SCHOOL DISTRICT**  
*Your Best Choice*

**THE FINANCIAL SECTION OF THE BUDGET CONTAINS:**

**Major Revenue Sources, Underlying Assumptions, and Significant Revenue Trends ..... 44**

**Summary of Budgets**

- Summary of Budgets – All Governmental Fund Types ..... 47
- Summary of Budgets – All Operational Funds ..... 49

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

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

**Governmental Funds:**

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**Program Summaries:**

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**MAJOR REVENUE SOURCES, UNDERLYING ASSUMPTIONS, AND SIGNIFICANT REVENUE TRENDS**

**Major Revenue Sources**

**Property Tax and State Funds**

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

**Interest on Investments**

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

**Other Local Revenues**

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

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

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

**Federal Revenues**

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

***Underlying Assumptions and Significant Revenue Trends***

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

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

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

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

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

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

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

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

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

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

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

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

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

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

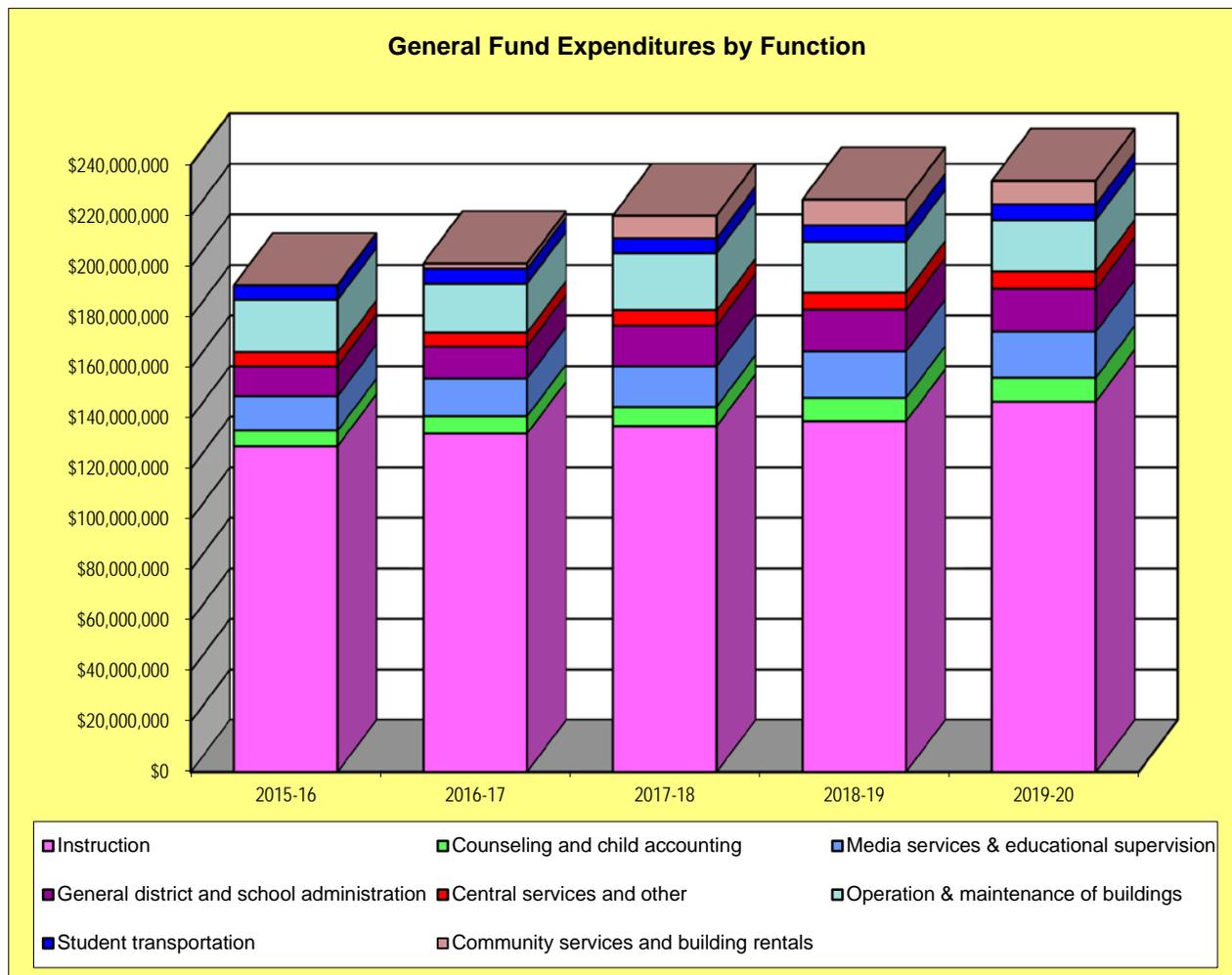
|  | Total All<br>Operational<br>Funds | General<br>Fund      | Special<br>Revenue<br>Funds |
|--|-----------------------------------|----------------------|-----------------------------|
| <b>Revenues:</b>                               |                                   |                      |   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

**SALT LAKE CITY SCHOOL DISTRICT**

**General Fund - Expenditures by Function**

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

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



**SALT LAKE CITY SCHOOL DISTRICT**

**General Fund Budget**

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

**Fund Expenditures by Function**

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

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

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

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

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

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

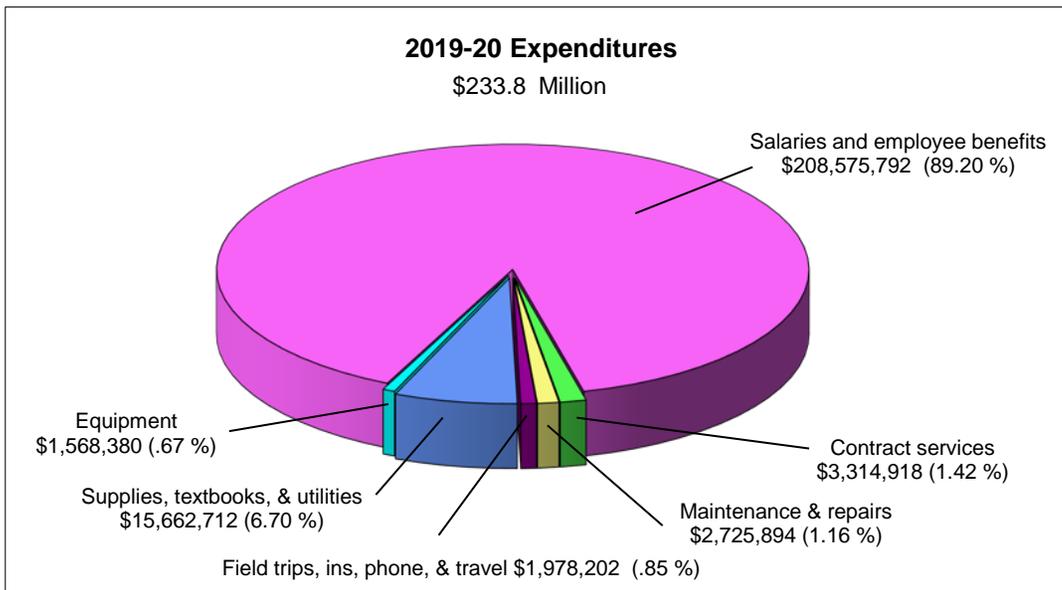
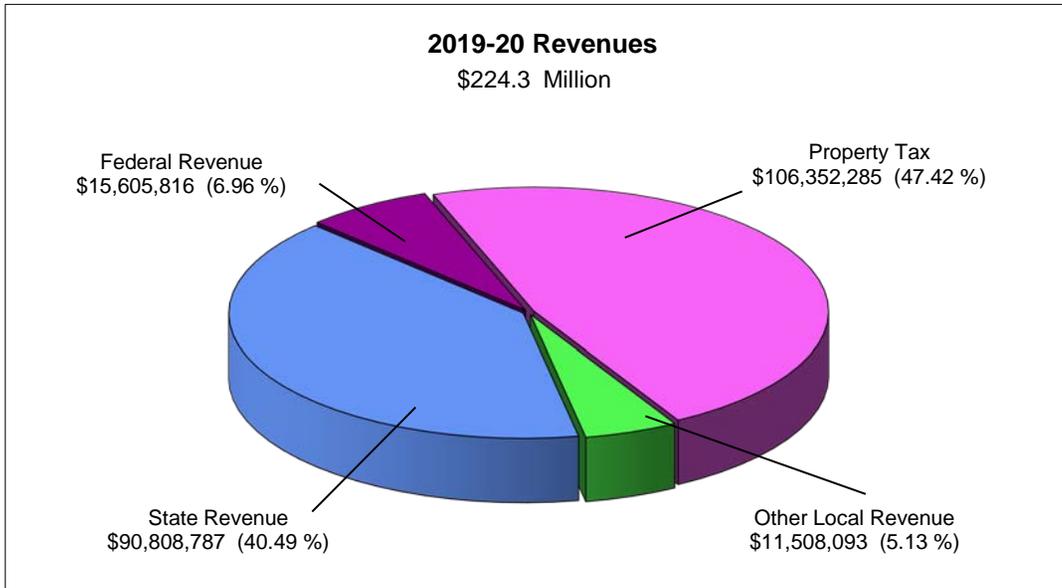
The column under the heading "Projected Growth Rate" is the rate of growth used in making the projection. The following explains the reasoning supporting the projected growth rate.

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

**SALT LAKE CITY SCHOOL DISTRICT**

**THE GENERAL FUND**

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



**SALT LAKE CITY SCHOOL DISTRICT**

**General Fund Budget**

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

**Fund Expenditures by Object**

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

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

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

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

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

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

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

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

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

**SALT LAKE CITY SCHOOL DISTRICT**

**General Fund - Major Revenue Sources**

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

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

**SALT LAKE CITY SCHOOL DISTRICT**

**General Fund - Major Expenditures**

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

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

**SALT LAKE CITY SCHOOL DISTRICT**

**General Fund - Major Expenditures**

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

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

**SALT LAKE CITY SCHOOL DISTRICT**

**General Fund - Major Expenditures**

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

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

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

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

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

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



**SALT LAKE CITY**  
**SCHOOL DISTRICT**  
*Your Best Choice*

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

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

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

SALT LAKE CITY SCHOOL DISTRICT

**Special Programs Fund Budget**

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

**Fund Expenditures by Function**

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

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

SALT LAKE CITY SCHOOL DISTRICT

**Special Programs Fund Budget**

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

**Fund Expenditures by Object**

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

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

**SALT LAKE CITY SCHOOL DISTRICT  
Child Nutrition Fund Budget**

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

**Fund Expenditures by Object**

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

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

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

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

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

**SALT LAKE CITY SCHOOL DISTRICT**

**Student Activity Fund Budget**

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

**Fund Expenditures by Object**

**The Student Activity Fund accounts for resources generated by the student body.**

**It accounts for activities such as sports, dances, plays, clubs, etc.**

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

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

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

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

SALT LAKE CITY SCHOOL DISTRICT

**Pass-Through Taxes Fund Budget**

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

**Fund Expenditures by Object**

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

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

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

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

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

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

**SALT LAKE CITY SCHOOL DISTRICT**

**Salt Lake Education Foundation**

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

**Fund Expenditures by Object**

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

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

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

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

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

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



**SALT LAKE CITY**  
**SCHOOL DISTRICT**  
*Your Best Choice*

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

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

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

## ***Major Capital Projects and Effect on Operations***

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

### ***Capital Projects Fund***

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

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

### ***Effect on Operations***

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

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

**SALT LAKE CITY SCHOOL DISTRICT**

**Capital Projects Fund Budget**

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

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

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

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

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

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

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

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

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

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

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

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

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

**FINANCIAL SECTION**

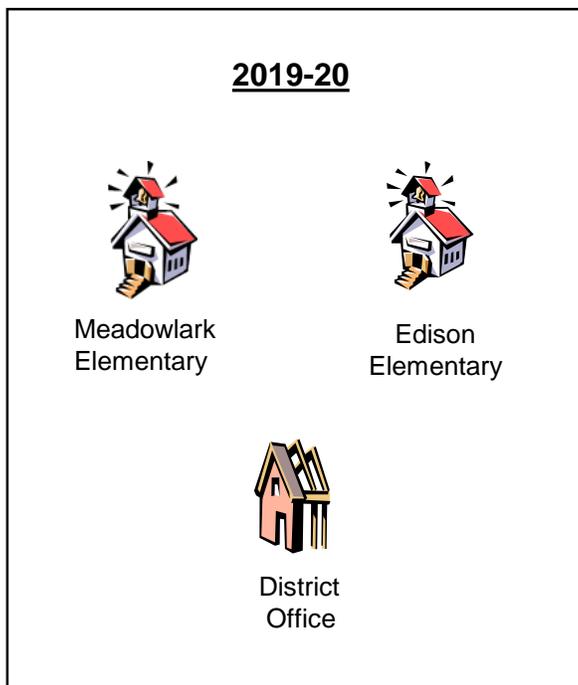
| Year Built                           | Location   | Total Budget         |
|--------------------------------------|--|----------------------|
| 1957                                 | <b>Goodwin Site</b>                              |                      |
|                                      | 5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

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

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

Salt Lake City School District

Tentative Replacement  Retrofit  Schedule  
As of April 2019



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

***The District's Current Debt Obligations***

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

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

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

**General Obligation Bonds**

| <b>Year Ending<br/>June 30</b> | <b>Principal</b>     | <b>Interest</b>     | <b>Total</b>         |
|--------------------------------|----------------------|---------------------|----------------------|
| 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            |
| <b>Total</b>                   | <b>\$ 28,050,000</b> | <b>\$ 3,338,300</b> | <b>\$ 31,388,300</b> |

**SALT LAKE CITY SCHOOL DISTRICT**  
**Debt Service Fund Budget**

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

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

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

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

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

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

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

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

SALT LAKE CITY SCHOOL DISTRICT

**Distribution Services Fund Budget**

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

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

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

**SALT LAKE CITY SCHOOL DISTRICT**

**Printing and Graphics Fund Budget**

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

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

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

SALT LAKE CITY SCHOOL DISTRICT

**Technical Services Fund**

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

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

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

**SALT LAKE CITY SCHOOL DISTRICT**

**Employee Benefits Fund**

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

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

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

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**  
*Your Best Choice*

**SALT LAKE CITY SCHOOL DISTRICT**

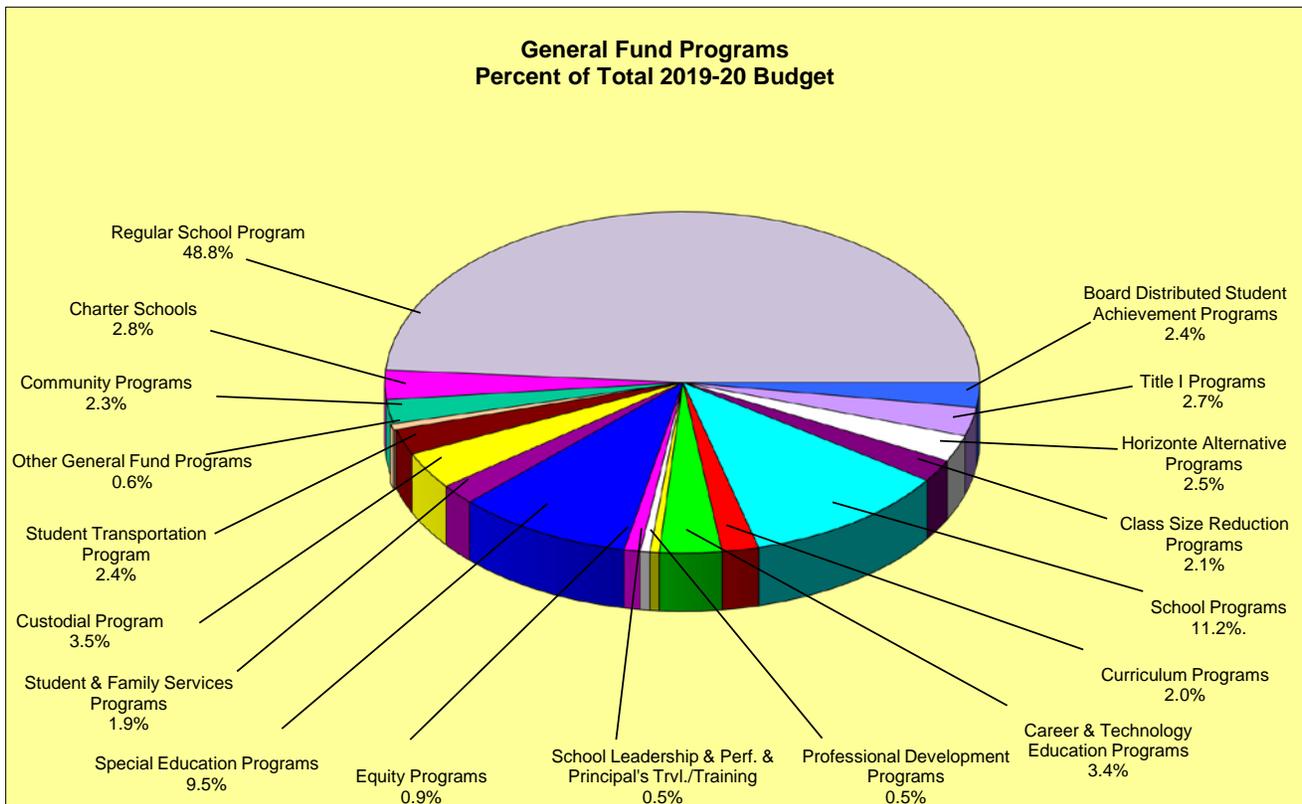
**General Fund Budget**

**Recap of Program Expenditure Summaries**

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

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

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



**SALT LAKE CITY SCHOOL DISTRICT**

**General Fund Budget**

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

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

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

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

**SALT LAKE CITY SCHOOL DISTRICT**

**General Fund Budget**

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

**Title I Programs**

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

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

**SALT LAKE CITY SCHOOL DISTRICT**

**General Fund Budget**

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

**Horizonte Alternative Programs**

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

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

SALT LAKE CITY SCHOOL DISTRICT

**General Fund Budget**

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

**Class Size Reduction Programs**

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

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

**SALT LAKE CITY SCHOOL DISTRICT**

**General Fund Budget**

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

**School Programs**

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

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

**SALT LAKE CITY SCHOOL DISTRICT**

**General Fund Budget**

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

**Curriculum Programs**

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

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

**SALT LAKE CITY SCHOOL DISTRICT**

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**Career and Technology Education Programs**

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

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

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**Professional Development Programs**

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

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

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**School Leadership and Performance and Principal's Travel and Training Programs**

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

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

**SALT LAKE CITY SCHOOL DISTRICT**

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

**Equity Programs**

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

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

**SALT LAKE CITY SCHOOL DISTRICT**

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

**Special Education Programs and Disabled Student Program (504)**

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

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

**SALT LAKE CITY SCHOOL DISTRICT**

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**Student & Family Services Programs**

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

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

**SALT LAKE CITY SCHOOL DISTRICT**

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**Custodial Programs**

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

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

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**Student Transportation Program**

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

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

**SALT LAKE CITY SCHOOL DISTRICT**

**General Fund Budget**

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

**Other General Fund Programs**

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

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

**SALT LAKE CITY SCHOOL DISTRICT**

**General Fund Budget**

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

**Community Programs**

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

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

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

**SALT LAKE CITY SCHOOL DISTRICT**

**General Fund Budget**

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

**Charter School Programs**

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

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

**SALT LAKE CITY SCHOOL DISTRICT**

**General Fund Budget**

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

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

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

(continued on the following page)

SALT LAKE CITY SCHOOL DISTRICT

**General Fund Budget**

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

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

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

**THE INFORMATIONAL SECTION OF THE BUDGET CONTAINS:**

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

**Information about District Revenue and Expenditures, Including Enrollment Trends**

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**SALT LAKE CITY**  
**SCHOOL DISTRICT**  
*Your Best Choice*

**Chart 1**

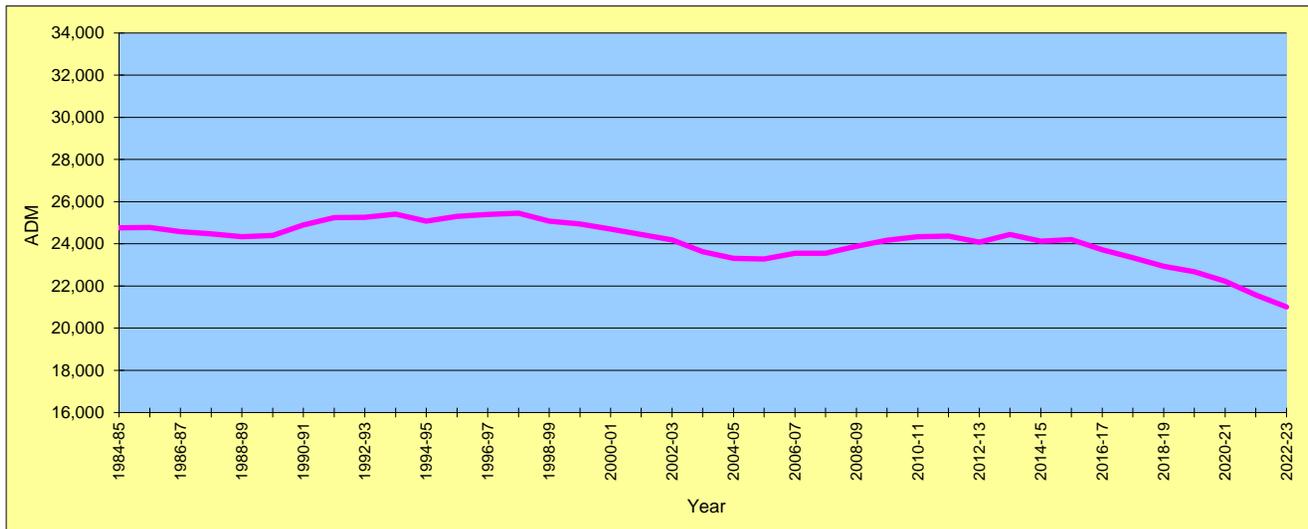
**SALT LAKE CITY SCHOOL DISTRICT**

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

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

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

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



**SALT LAKE CITY SCHOOL DISTRICT**

**October 1 Enrollment by School**

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

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

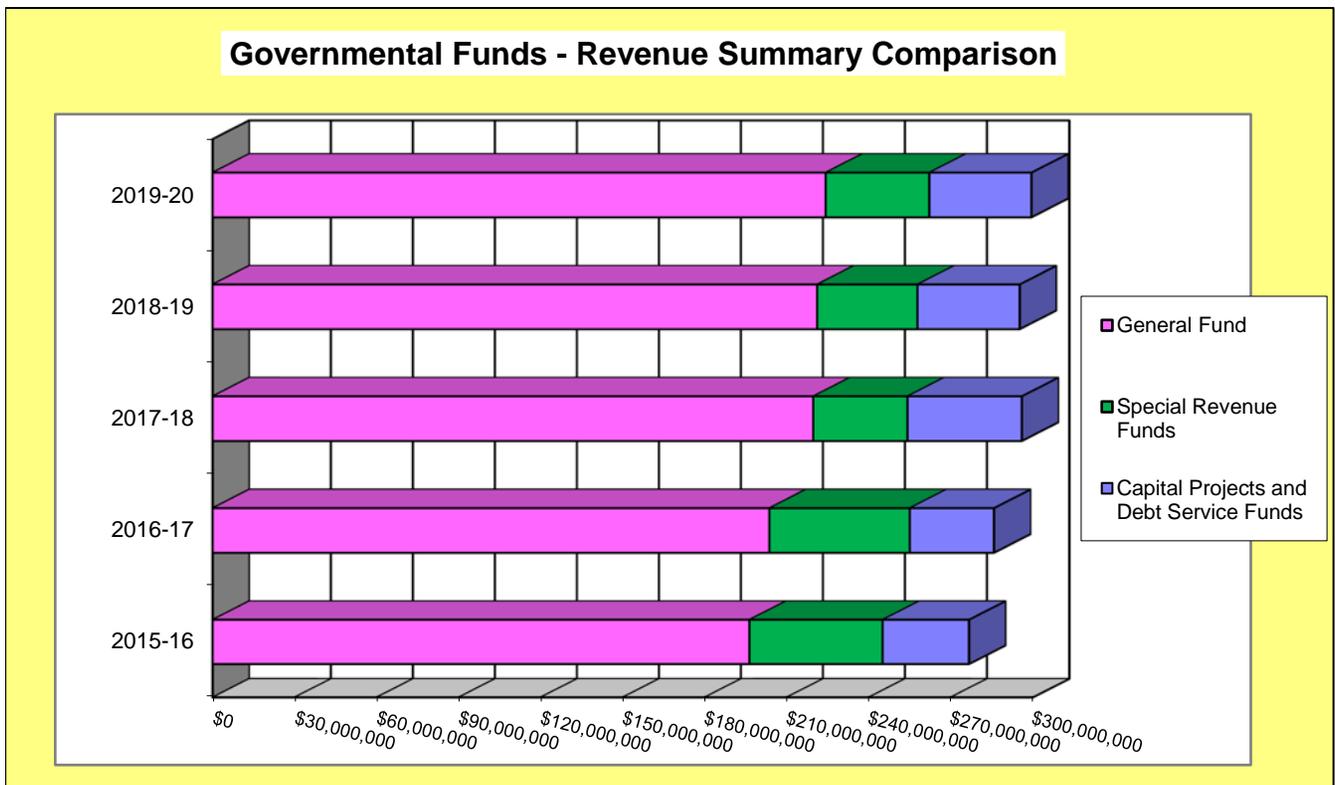
\* Projections are calculated using a 5 year cohort history.

**SALT LAKE CITY SCHOOL DISTRICT**

**Governmental Funds - Revenue Summary Comparison**

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

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



**SALT LAKE CITY SCHOOL DISTRICT**

**Governmental Funds - Revenue and Expenditures Summary Comparison**

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

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

(continued on the following page)

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

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

Chart 3

# SALT LAKE CITY SCHOOL DISTRICT

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

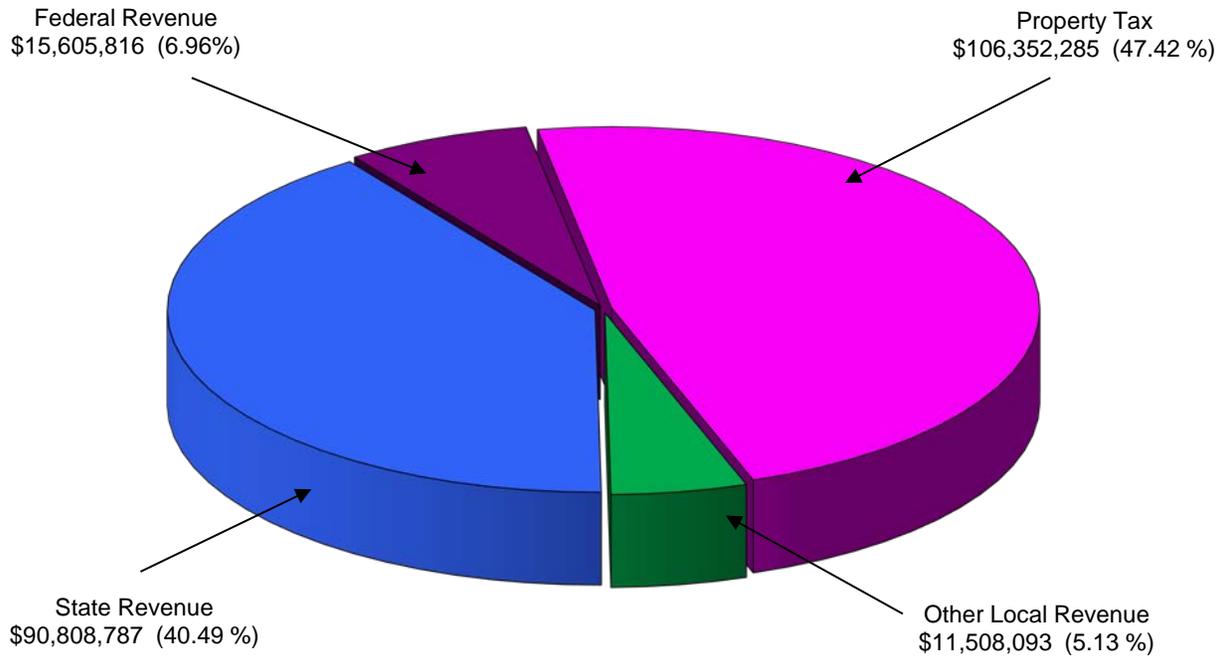
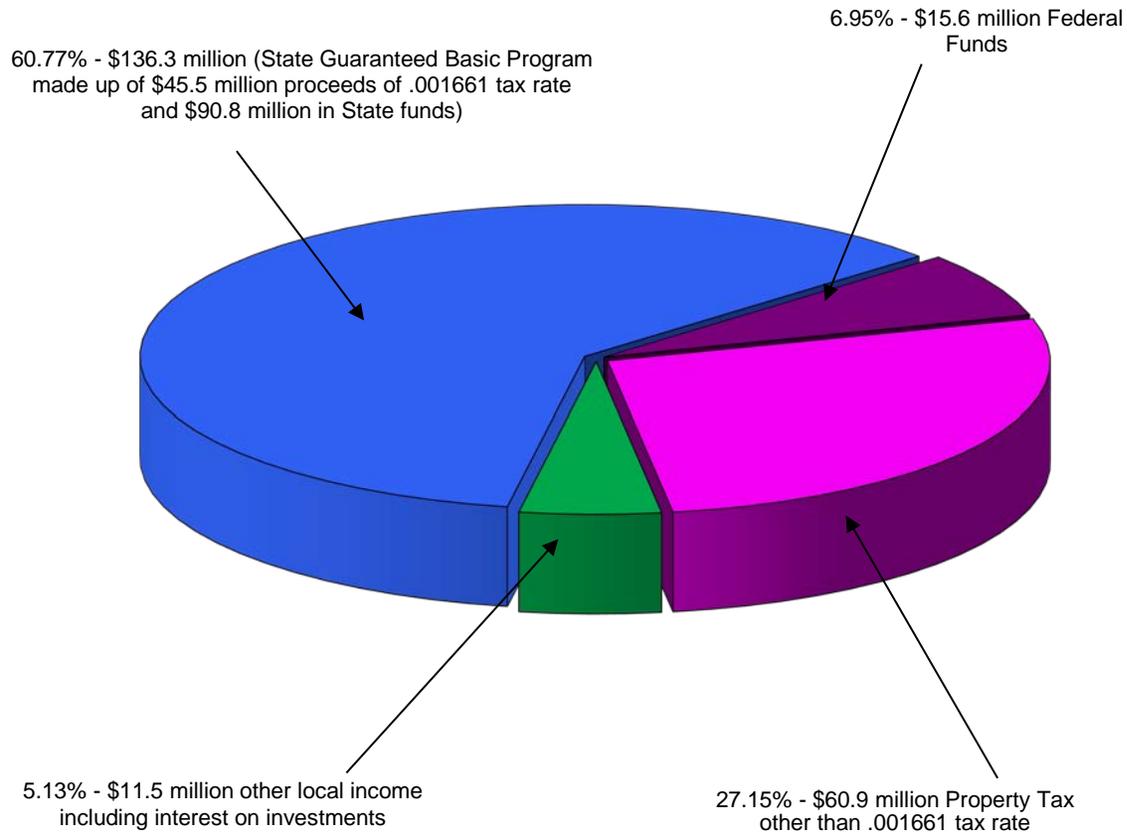


Chart 4

# SALT LAKE CITY SCHOOL DISTRICT

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



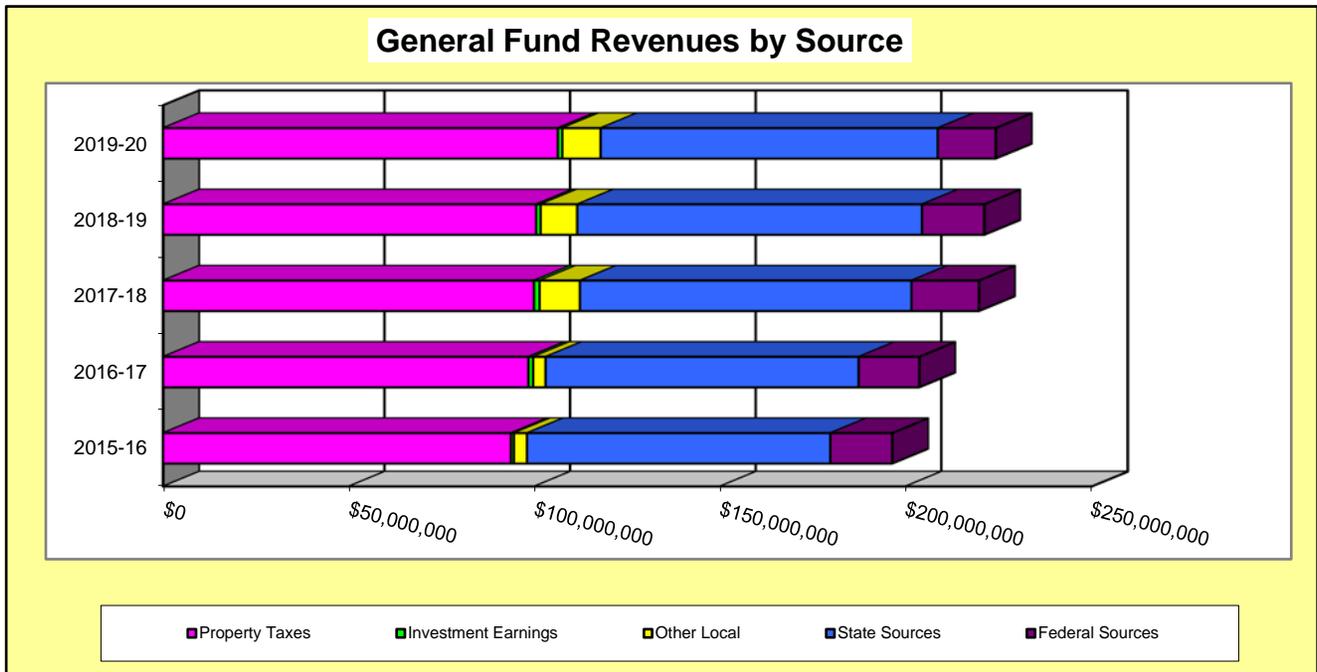
**Chart 5**

**SALT LAKE CITY SCHOOL DISTRICT**

**General Fund Revenues by Source**

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

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



\* Estimated

**Chart 6**

**SALT LAKE CITY SCHOOL DISTRICT**

**Property Tax Revenue Summary**

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

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

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

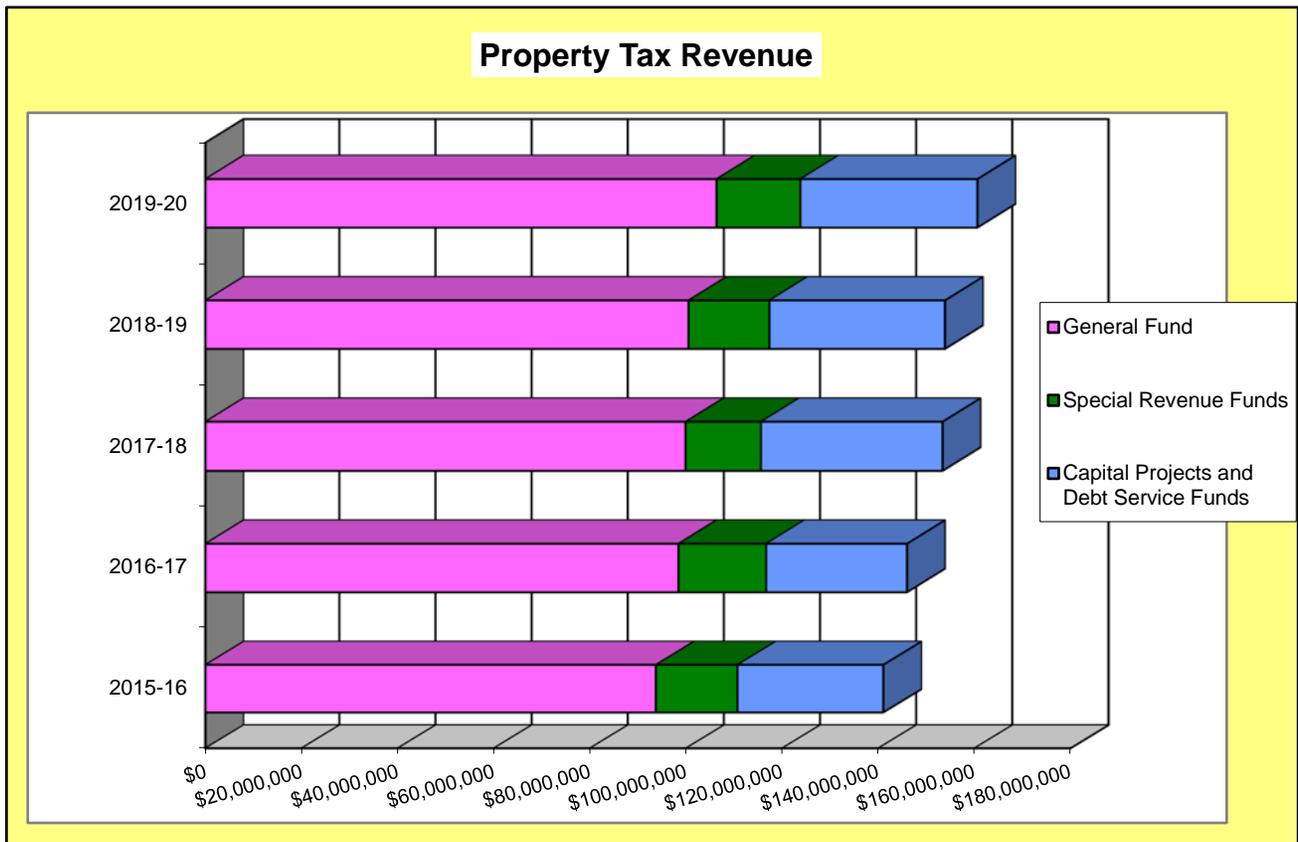


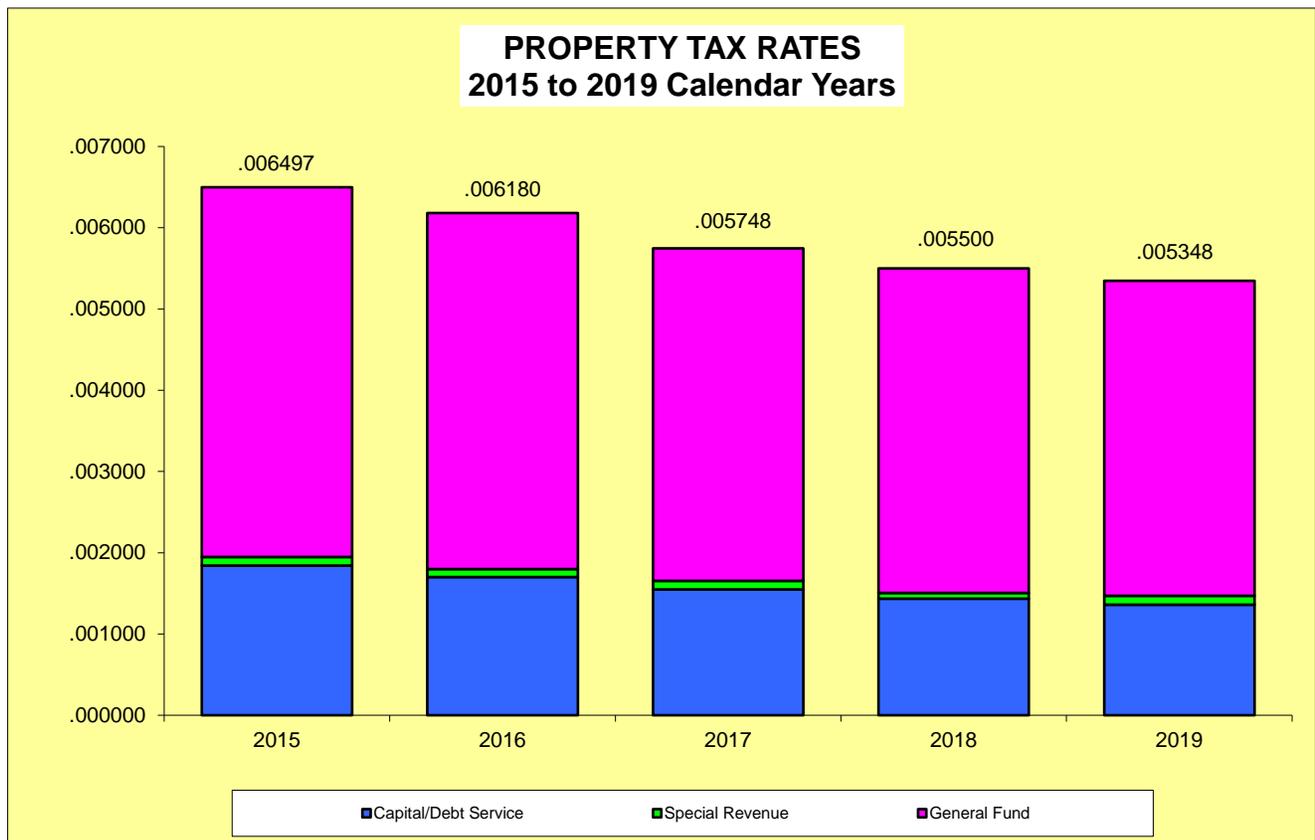
Chart 7

SALT LAKE CITY SCHOOL DISTRICT

Schedule of Property Tax Rates by Fund

Years Ended 2015 through 2019

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



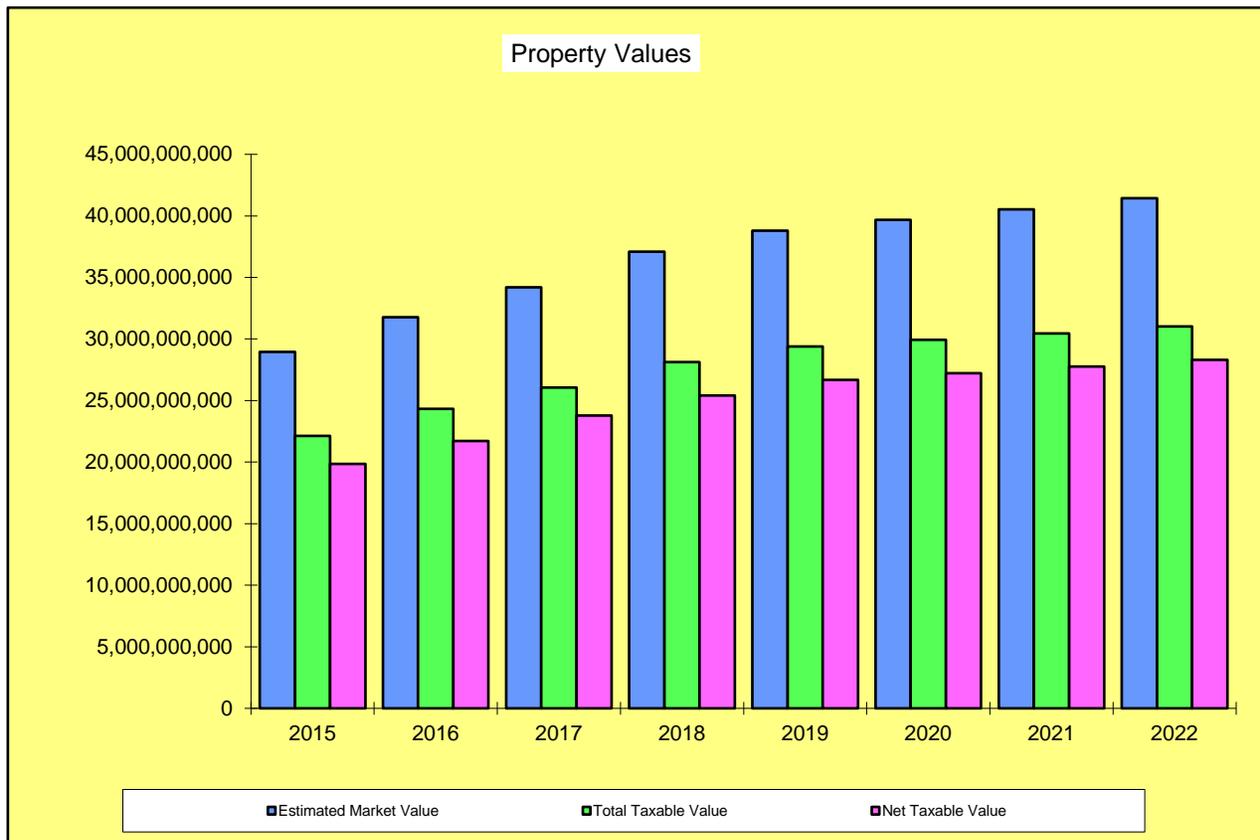
**SALT LAKE CITY SCHOOL DISTRICT**

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

*Years Ended 2015 through 2022*

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

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



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

\*\* Projected

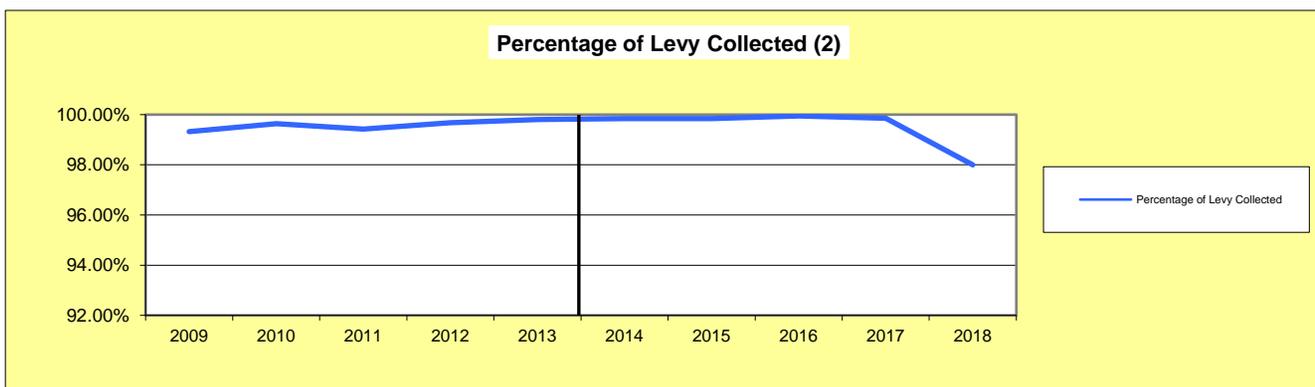
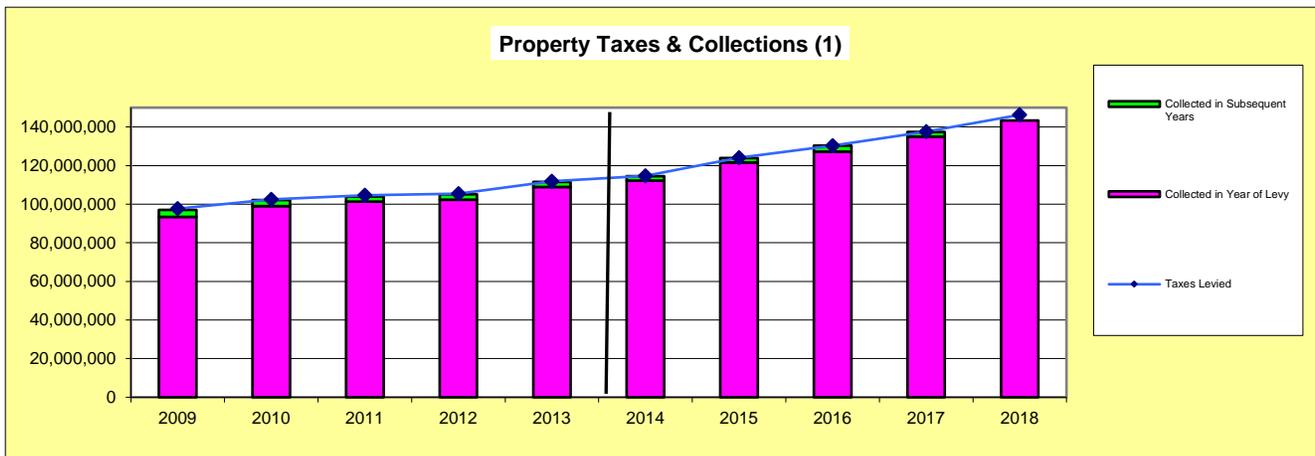
**Chart 9**

**SALT LAKE CITY SCHOOL DISTRICT**

**Property Tax Levied and Collected**

*Calendar Years Ended 2009 through 2018*

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



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

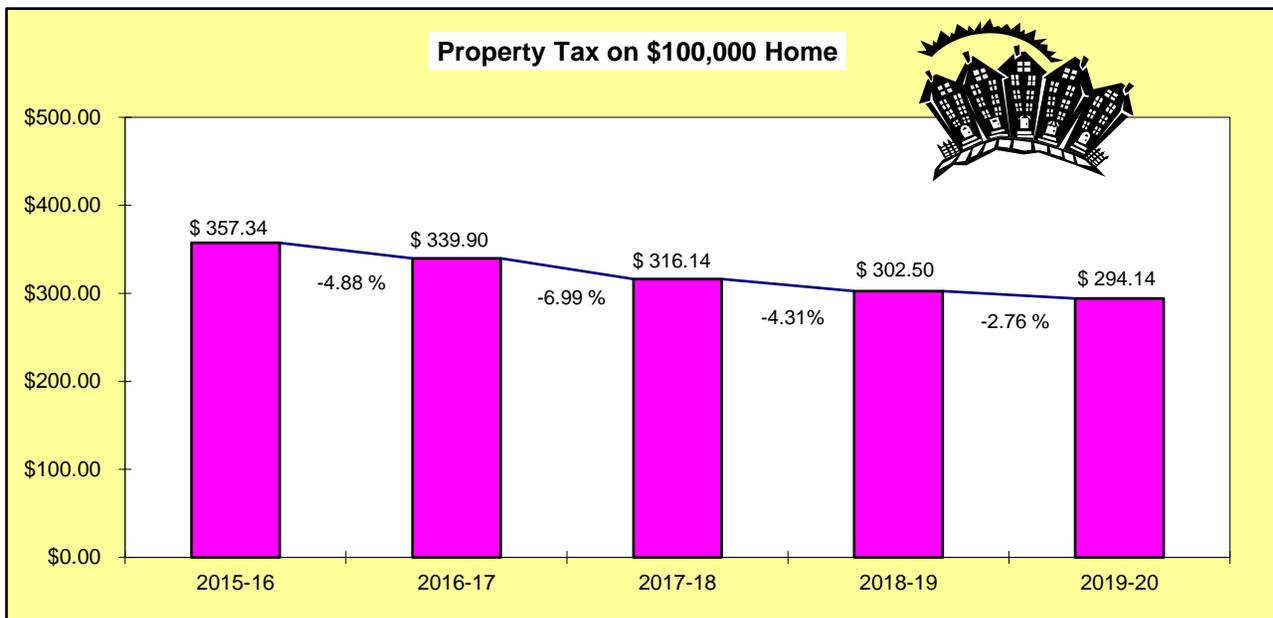
\*\* It is expected that taxes levied will be collected within a five-year period, after which time the county treasurer may force sale of property to collect the delinquent portion. During the year, the District may collect taxes from the current year as well as taxes levied in the four previous years.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

**SALT LAKE CITY SCHOOL DISTRICT**

**Impact of Budget on Taxpayers**

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

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



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

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

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

**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<br>Ending<br>June 30 | Principal           | Net Interest     | Total               |
|---------------------------|---------------------|------------------|---------------------|
| 2020                      | 0                   | 74,219           | 74,219              |
| 2021                      | 0                   | 74,219           | 74,219              |
| 2022                      | 0                   | 74,219           | 74,219              |
| 2023                      | 0                   | 74,219           | 74,219              |
| 2024                      | 5,000,000           | 64,978           | 5,064,978           |
| 2025                      | 0                   | 37,219           | 37,219              |
| 2026                      | 0                   | 37,219           | 37,219              |
| 2027                      | 0                   | 37,219           | 37,219              |
| 2028                      | 6,000,000           | 37,219           | 6,037,219           |
| <b>Totals</b>             | <b>\$11,000,000</b> | <b>\$510,730</b> | <b>\$11,510,730</b> |

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

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

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

## **PERFORMANCE MEASURES**

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

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

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

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

## Salt Lake City School District Pathway Indicators

### 1. Pre-K and Kindergarten

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

### 2. Third Grade

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

### 3. Exiting Elementary

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

### Exiting Middle School

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

**Good Transition into High School**

- 5A. **Exit 9<sup>th</sup> Grade on Grade Level.** Students are proficient in English Language Arts, Mathematics, and Science on the SAGE test.
- 5B. **Exit 9<sup>th</sup> 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. **9<sup>th</sup> 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 11<sup>th</sup> Grade and High School Success**

- 6A. **Successfully Complete 11<sup>th</sup> 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 11<sup>th</sup> Grade STEM (Science, Technology, Engineering, and Mathematics).** Students have passed the ACT Mathematics test with a score of 22 or higher and received a proficient score on two different SAGE Science tests.
- 6C. **Prepared for Postsecondary Training.** Students have earned at least one full credit in an Advanced Placement, International Baccalaureate, or Concurrent Enrollment course, or earned at least two full credits in Career and Technology Education courses, or student has a composite score of 18 or higher on the ACT.
- 6D. **Exit High School Graduating On Time.** Student graduates by the end of summer of their senior year or sooner.

**College, Training and Life-Long Learning**

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

**STUDENT ACHEIVEMENT PLAN ESSENTIALS –  
CURRICULUM, INSTRUCTION, AND ASSESSMENT**

**Curriculum**

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

**Instruction**

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

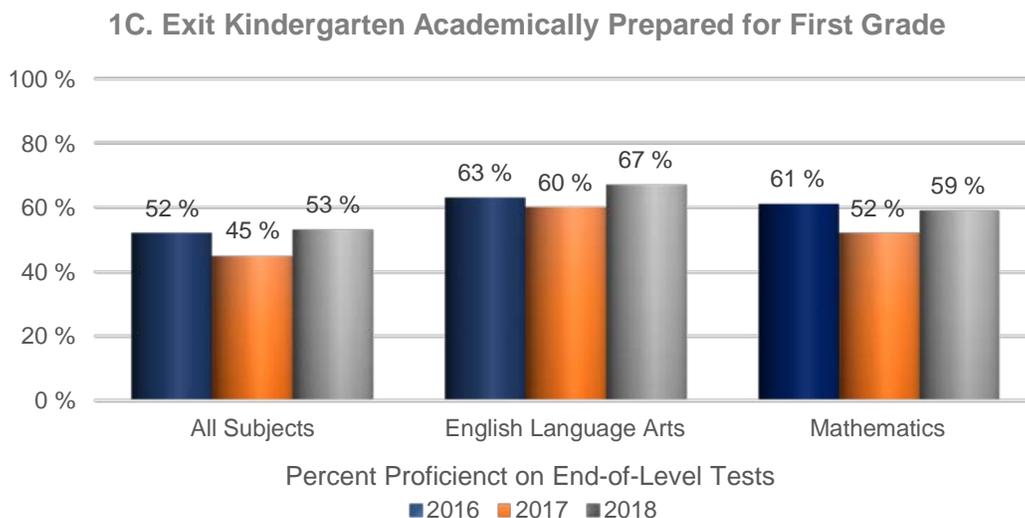
**Assessment & Evaluation**

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

**PATHWAY INDICATORS— CURRICULUM, INSTRUCTION, AND ASSESSMENT**

**Measuring Success in Content Areas**

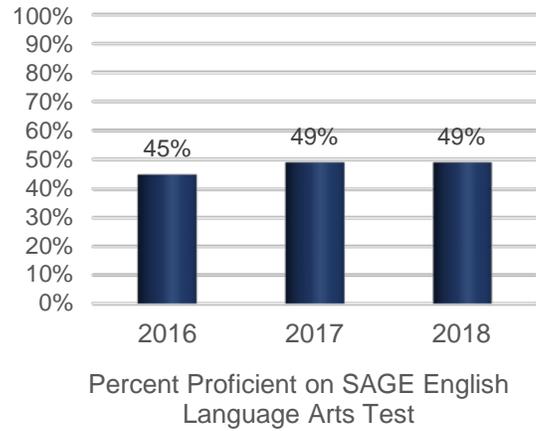
**Indicator 1C, Exit Kindergarten Academically Prepared for First Grade:** Students are proficient in English Language Arts and Mathematics. Students demonstrate proficiency on the Utah Core Standards in English Language Arts and Mathematics by scoring 3 or 4 on Salt Lake City School District’s End-of-Level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



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

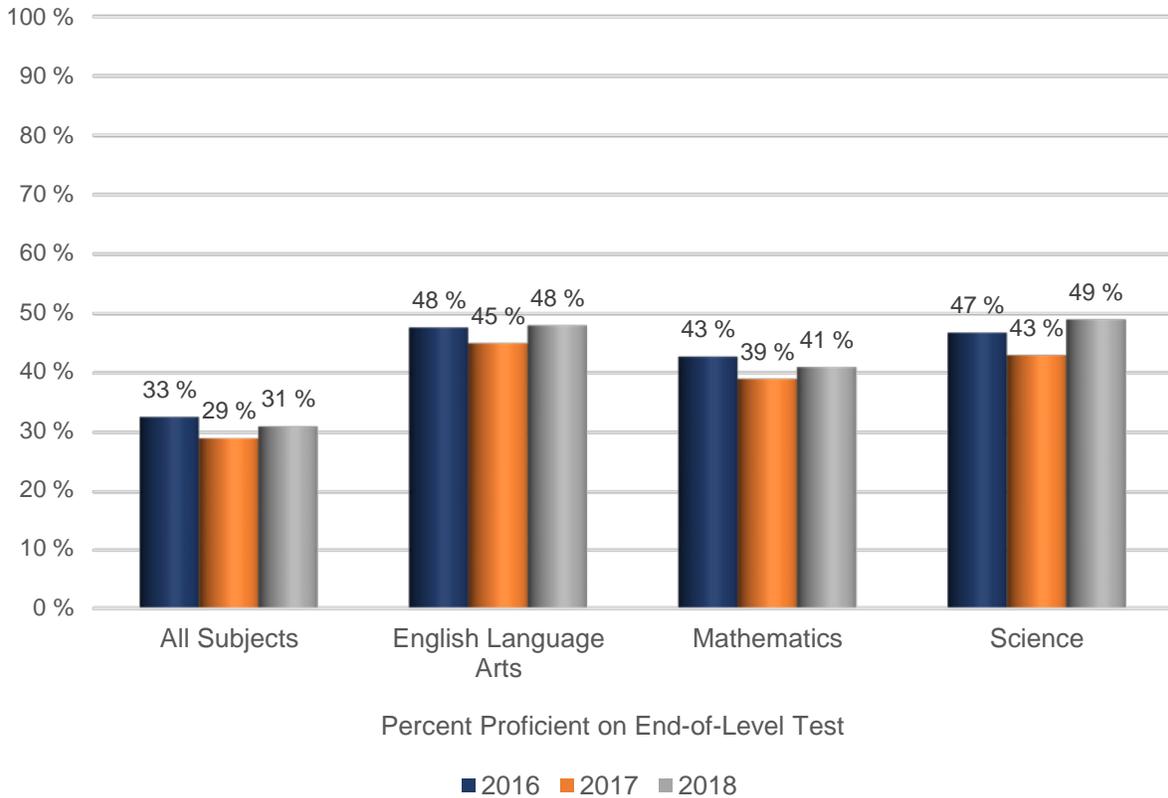


**2A. Exit Third Grade Reading on Grade Level**



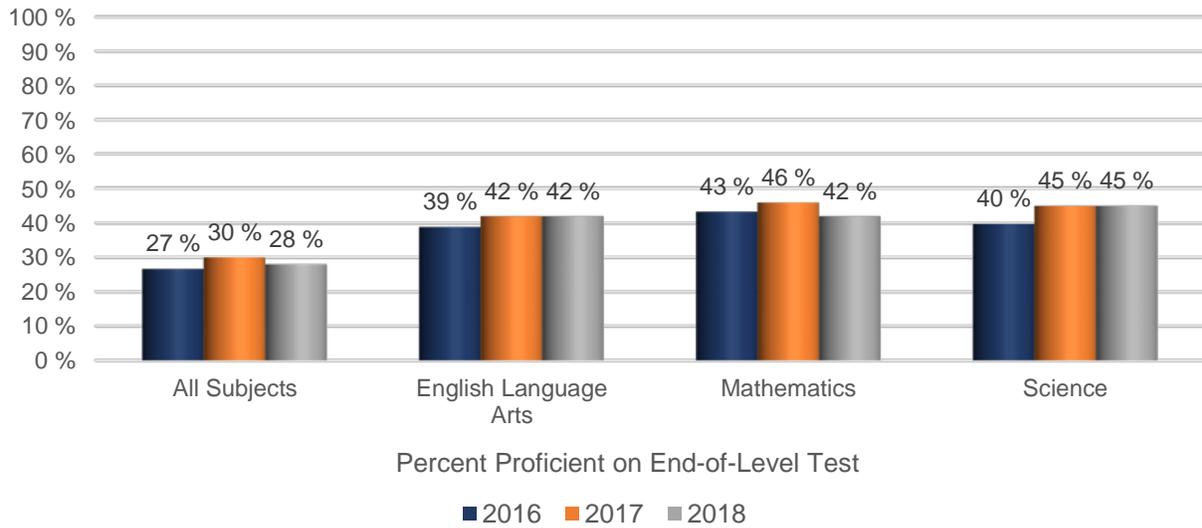
**Indicator 3A, Exit Elementary Academically Prepared for Middle School:** Students are on grade level in English Language Arts, Mathematics, and Science. Students demonstrate proficiency on the Utah Core Standards in English Language Arts, Mathematics, and Science by scoring a 3 or 4 on SAGE.

**3A. Exit Elementary Academically Prepared for Middle School**



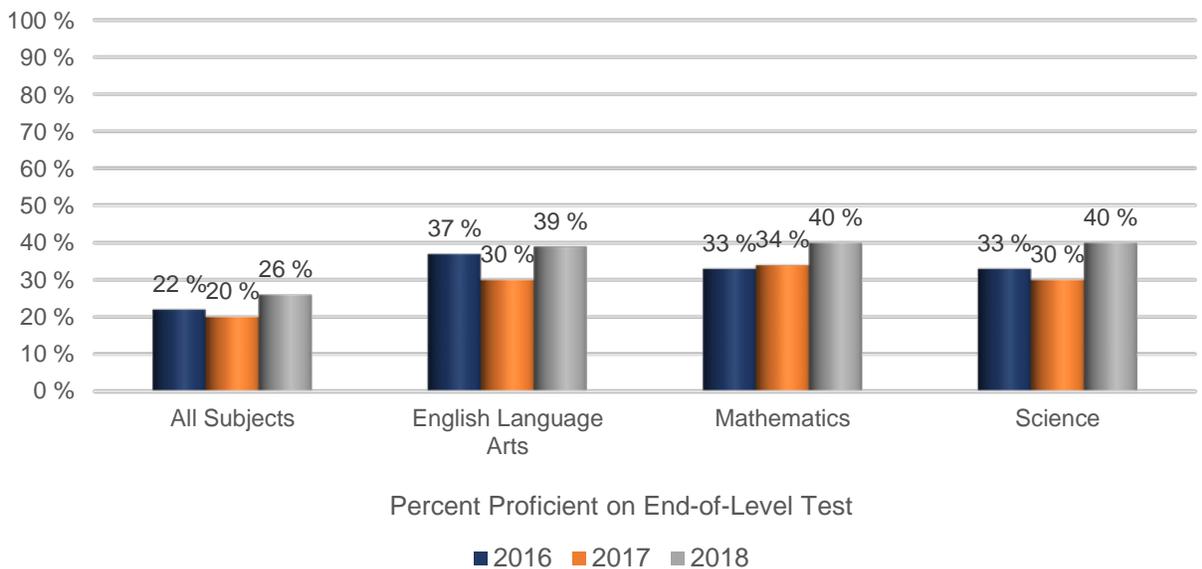
**Indicator 4A, Exit Elementary Academically Prepared for High School:** Students are on grade level in English Language Arts, Mathematics, and Science. Students demonstrate proficiency on the Utah Core Standards in English Language Arts, Mathematics, and Science by scoring a 3 or 4 on SAGE.

**4A. Exit Middle School Prepared for High School**



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

**5A. Completing 9th Grade Proficient on SAGE Tests**

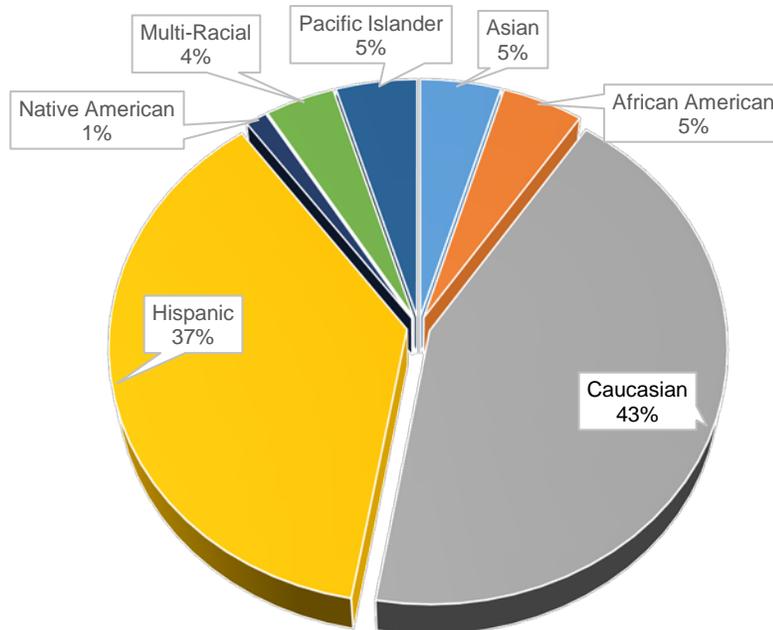


**STUDENT ACHIEVEMENT PLAN – EDUCATIONAL EQUITY AND ADVOCACY**

**Educational Equity and Advocacy**

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

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



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

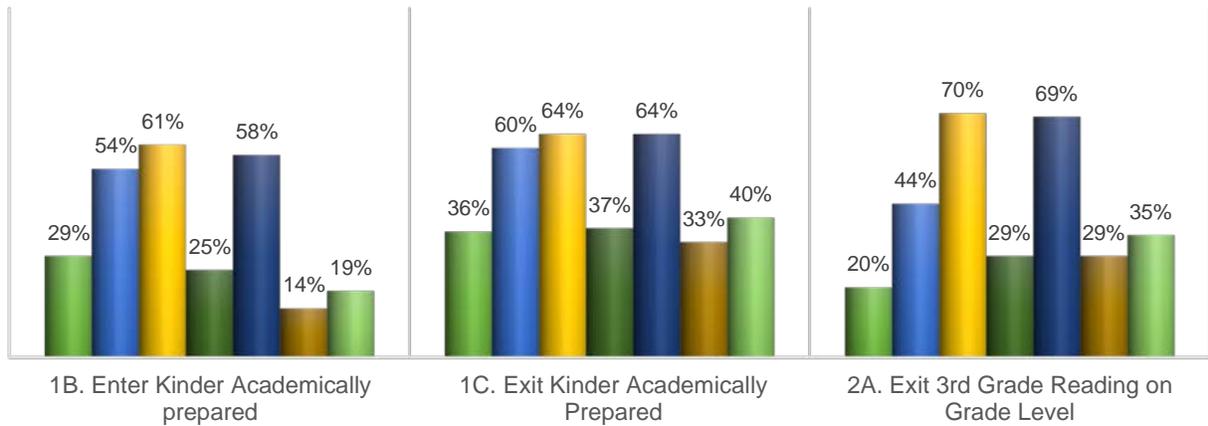
1. Improve the educational experience for all students, specific to identified disparities.
  - Present recommendations for action to department;
  - Create and report data on an Equity Score card.
2. Improve the achievement disparities among student groups to ensure that reading and writing is on grade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

**PATHWAY INDICATORS – EDUCATIONAL EQUITY AND ADVOCACY**  
**ALL MEASUREMENTS DISAGGREGATED BY STUDENT ETHNICITY**

**Percent of Students Meeting Pathway Indicator Goals by Ethnicity**  
 See the first two pages of this section for detailed descriptions of Pathway Indicators

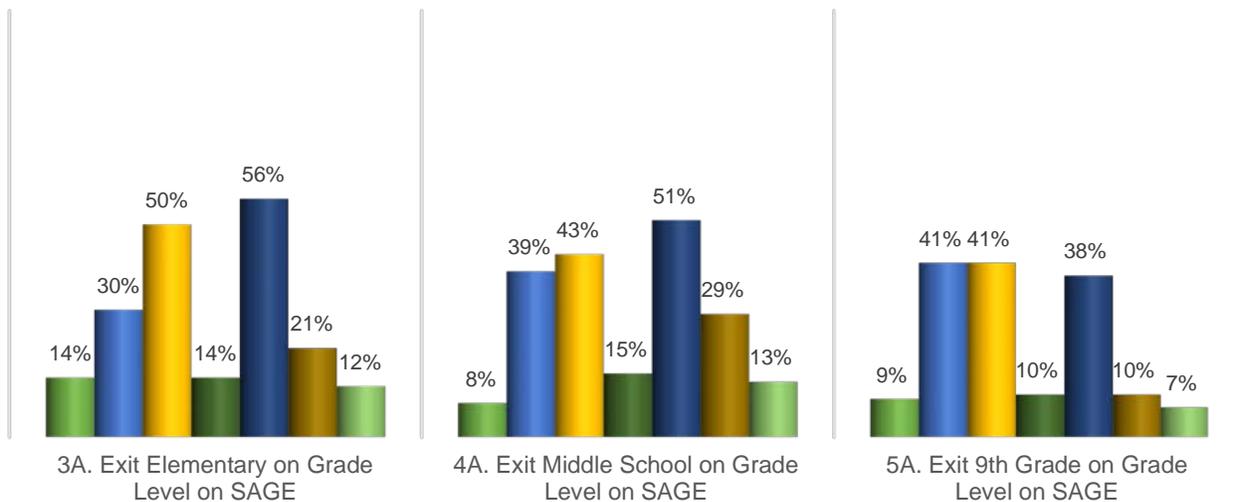
**Elementary Pathway Indicators**  
**2017-2018 School Year**

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



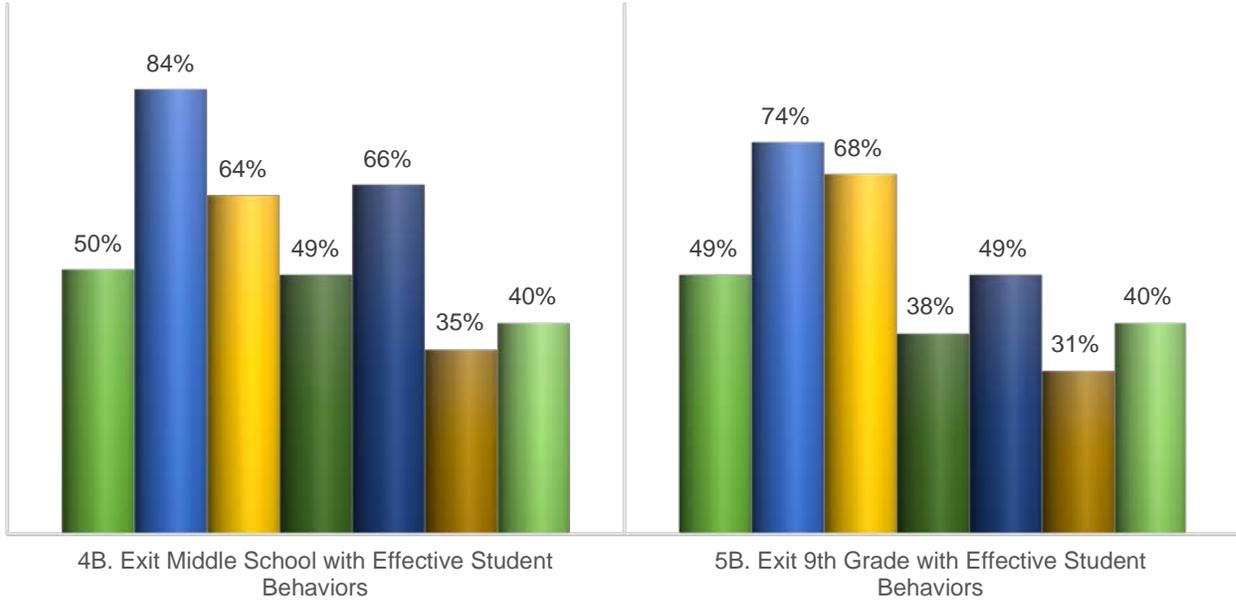
**SAGE Pathway Indicators-Percent of Students Proficient in all SAGE Subject Areas 2017-2018 School Year**

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



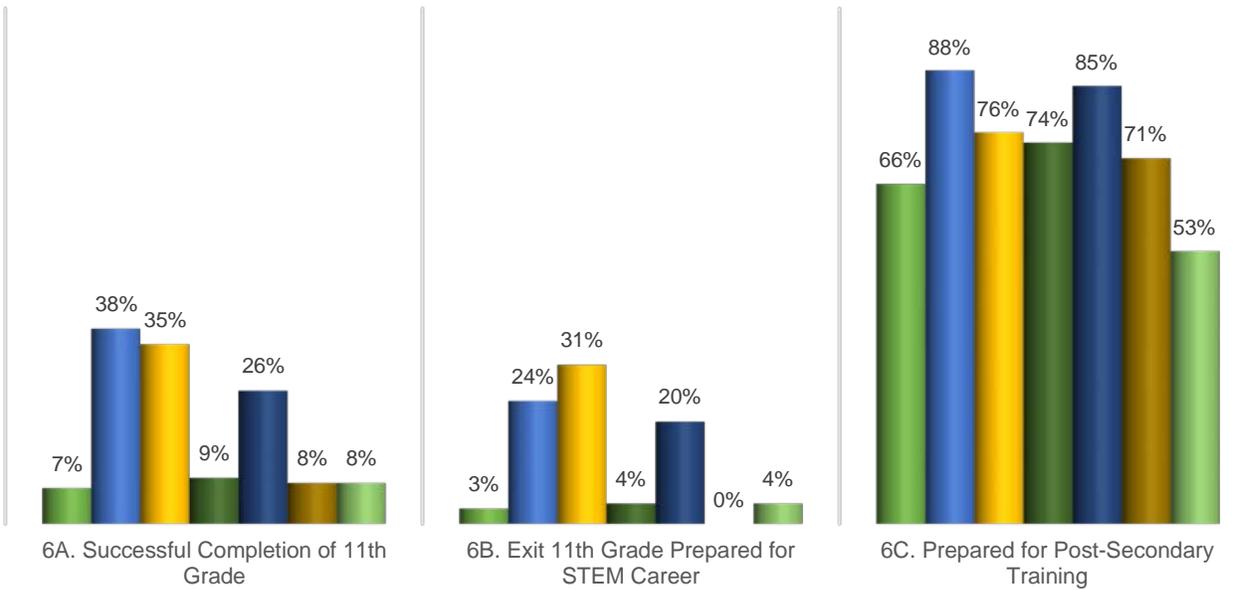
**Effective Student Behavior Pathway Indicators  
2017-2018 School Year**

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



**High School Pathway Indicators 2017-2018 School Year**

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



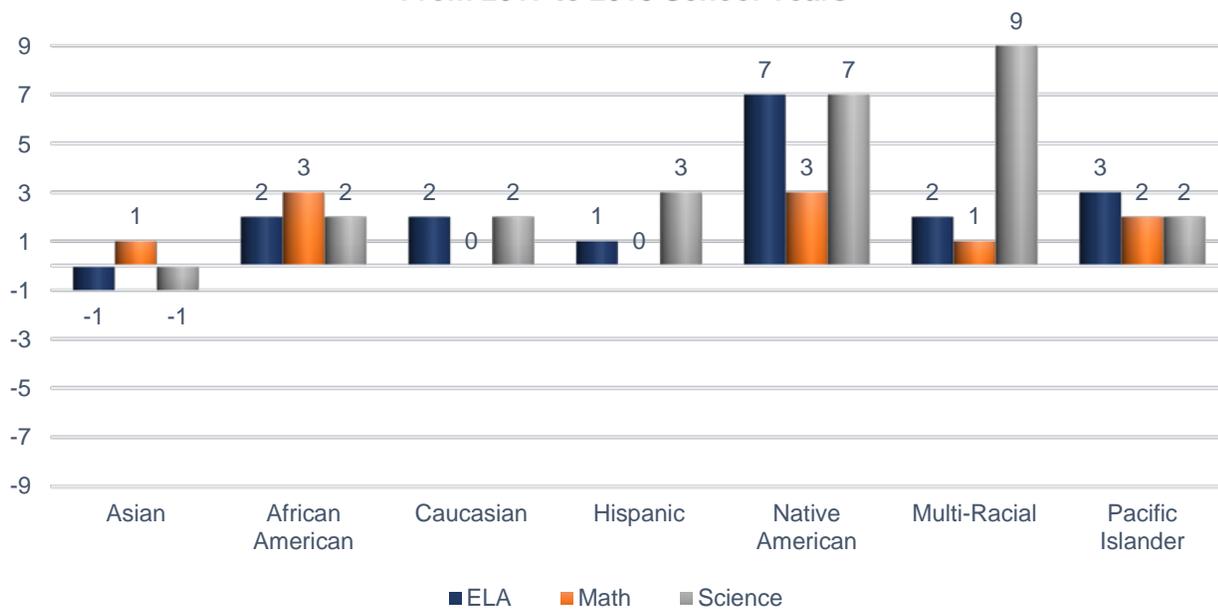
**Performance on End-of-Level Testing by Ethnicity**

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

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

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

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



## **Community Education/Community Learning Centers**

**Rose Park  
CLC**



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

**Mountain  
View/  
Glendale  
CLC**



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

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

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

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

## STUDENT ACHIEVEMENT PLAN – COMMUNICATION AND COMMUNITY ENGAGEMENT

### Communication and Community Engagement

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

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

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

The screenshot displays the 'Schools Directory' page. At the top, there is a search bar labeled 'Search Schools' and a dropdown menu for 'Select Learning Options'. Below this, the 'Elementary Schools' section features three school cards. Each card includes a photograph of the school building, the school's name, its address, phone number, and several utility links: 'School Community Council', 'School Calendar', 'Make a Donation', and 'School Boundary Map'. At the bottom of each card are 'Website' and 'About' buttons. On the right side of the page, a 'Table of Contents' sidebar lists categories such as 'Elementary Schools (26)', 'K-8 Schools (1)', 'Middle Schools (5)', 'High Schools (5)', 'Charter Schools (3)', 'Community Learning Centers (3)', 'School Handbooks', and 'District Demographics'. A 'CONTACT US' button is also visible in the sidebar.

**STUDENT ACHIEVEMENT PLAN – FAMILY AND SCHOOL COLLABORATION**

**Family and School Collaboration**

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



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

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



STUDENT ACHIEVEMENT PLAN – EARLY CHILDHOOD

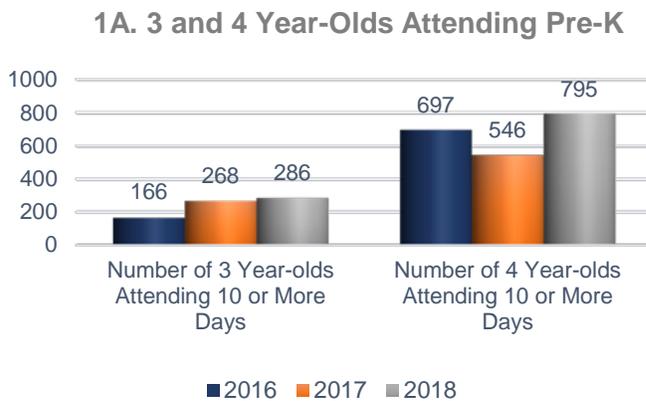
**Early Childhood**

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

PATHWAY INDICATORS – EARLY CHILDHOOD

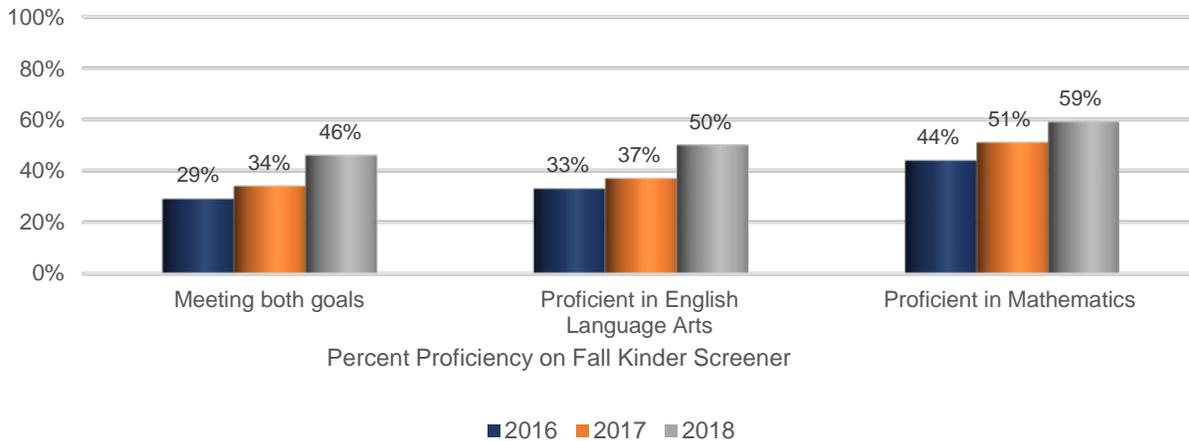
**Measuring Pre-Kindergarten Preparedness**

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



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

**1B. Academically Prepared for Kindergarten**



STUDENT ACHIEVEMENT PLAN – STUDENT SUCCESS

**Student Success**

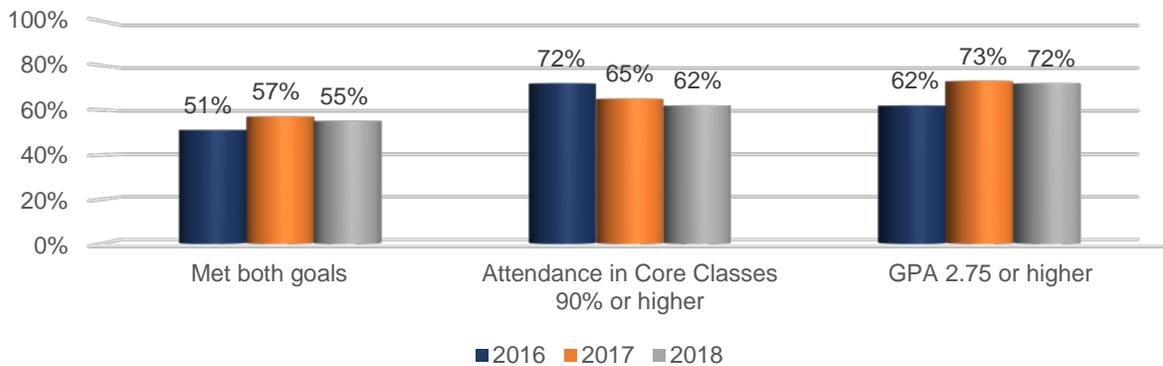
*Providing opportunities for students to engage and connect to activities and school. Ensuring graduation credit is earned and career pathways explored. Student success is at the core of our work. Individual planning and building relationships with every student is critical. It is imperative for students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

PATHWAY INDICATORS – STUDENT SUCCESS

**Measuring Student Behaviors**

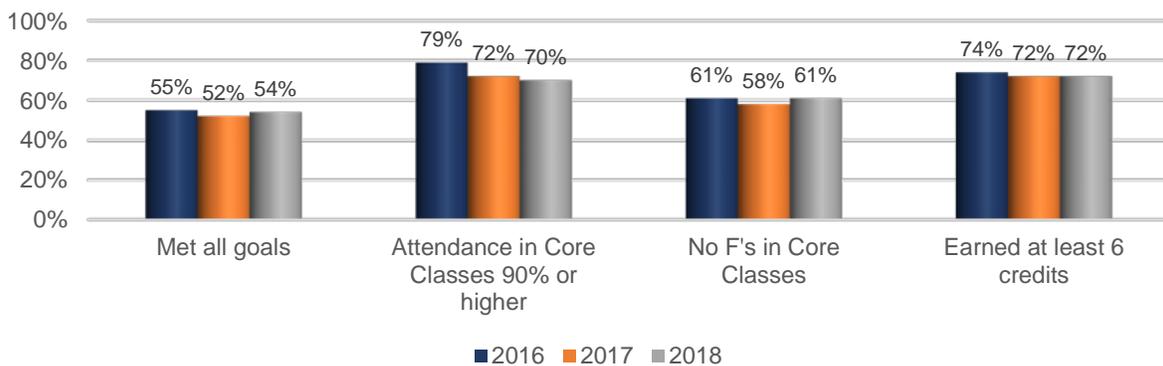
**Indicator 4B, Exit Middle School effective behaviors:** Students have attendance rates of 90% or higher in core classes and cumulative grade point averages of 2.75 or higher.

4B. Exiting Middle School Effective Behaviors



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

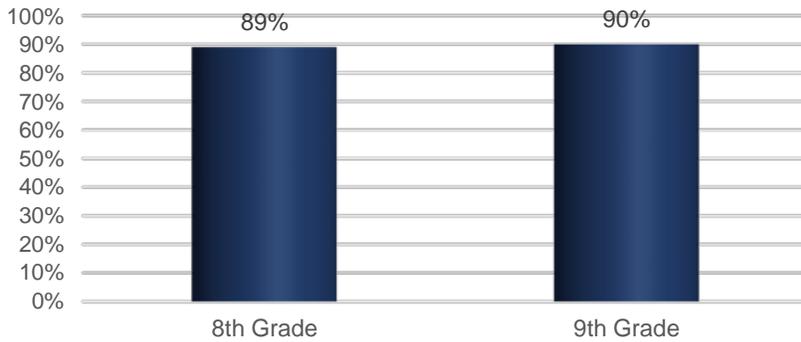
5B. Exiting 9th Grade Effective Behaviors



## Measuring Mentoring

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

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

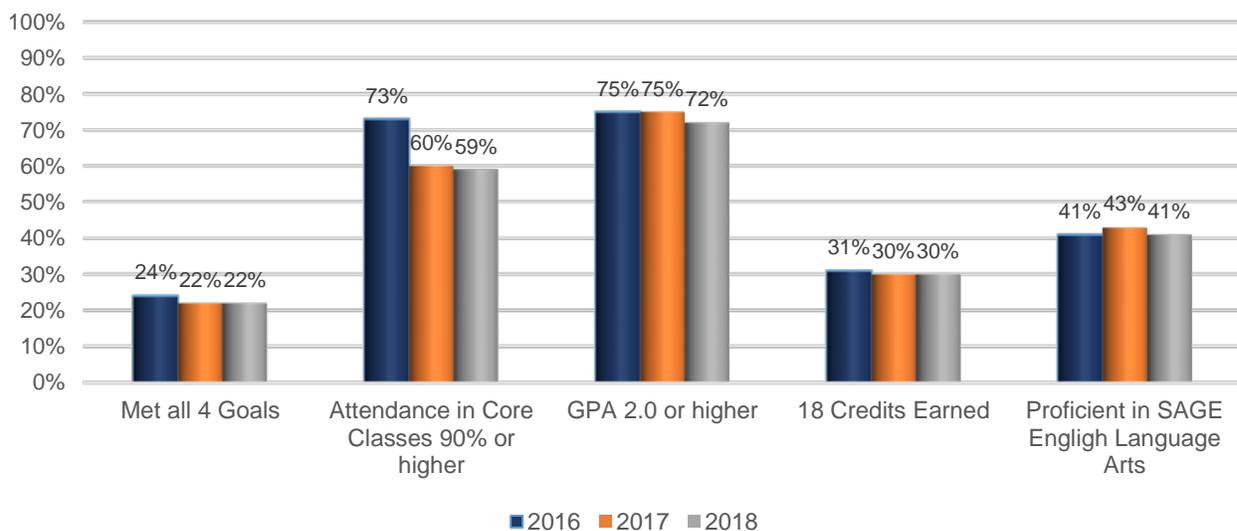


\*This indicator is still in development. The chart to the left includes responses from 236 8<sup>th</sup> graders and 31 9<sup>th</sup> graders. Responses were collected through the SLCS D Stakeholder Surveys.

## Measuring High School Success and Completion

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

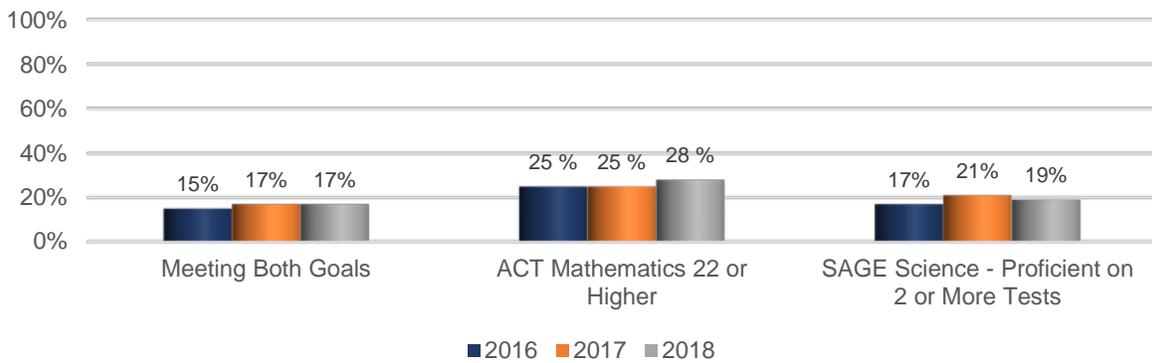
6A. Successfully Complete 11th Grade



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

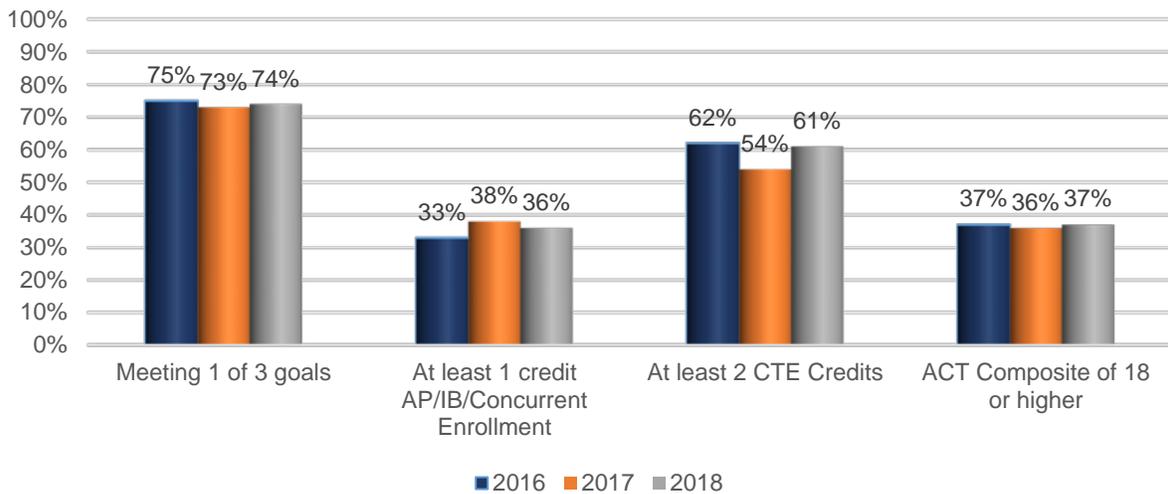


**6B. Exit 11th Grade STEM**



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

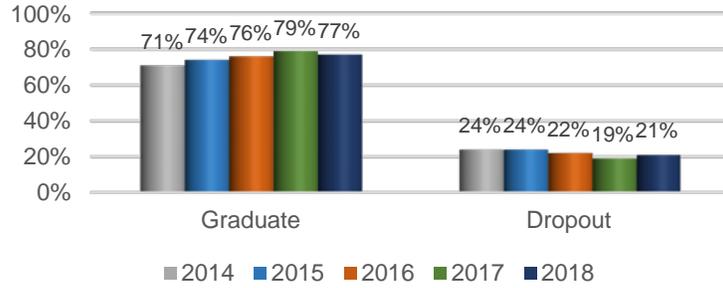
**6C. Prepared for Postsecondary training**



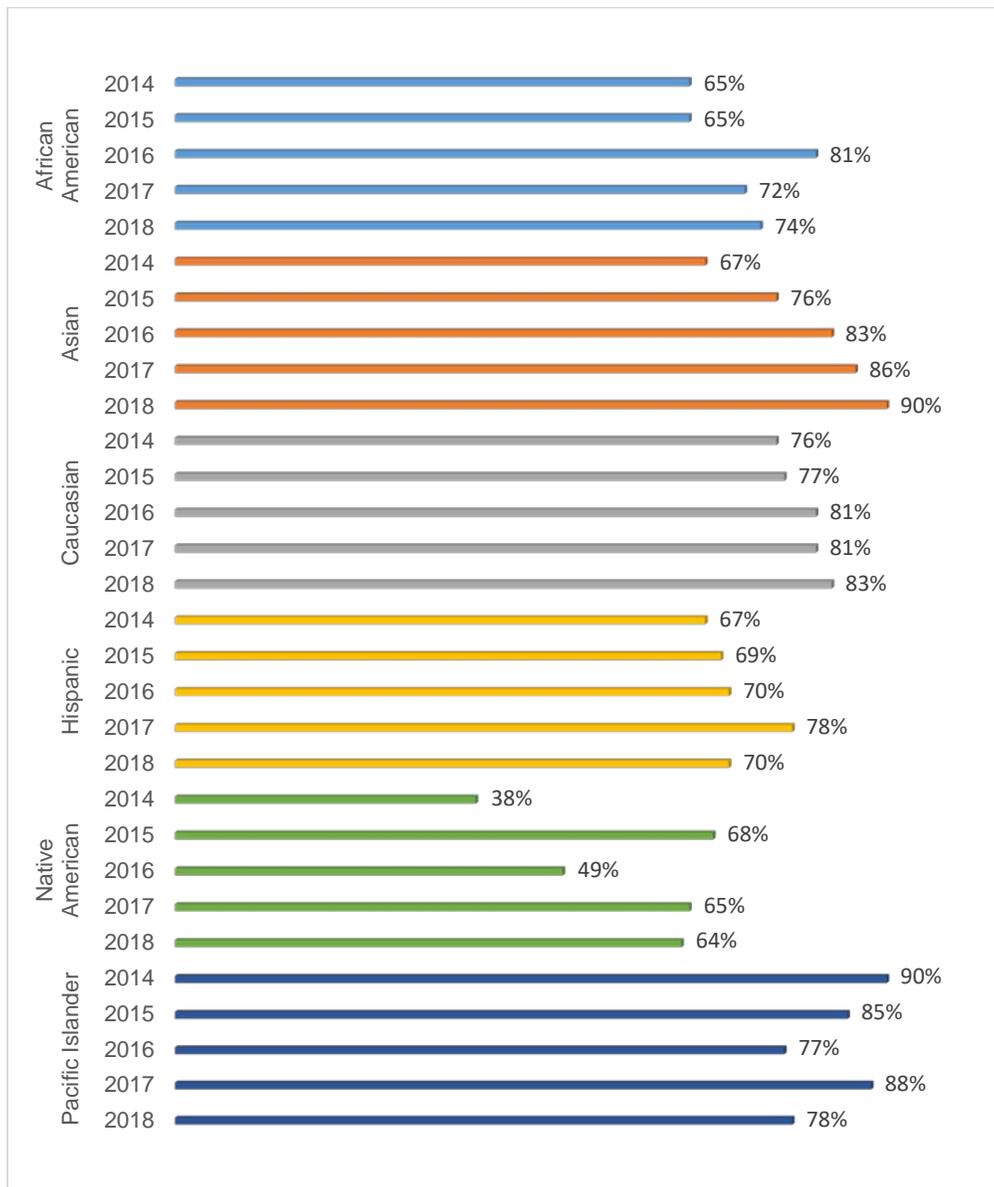
**Indicator 6D, Exit high school graduating on time:**  
 Student graduates by the end of summer of their senior year or sooner.

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

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



**Graduation Rates by Year and Ethnicity**

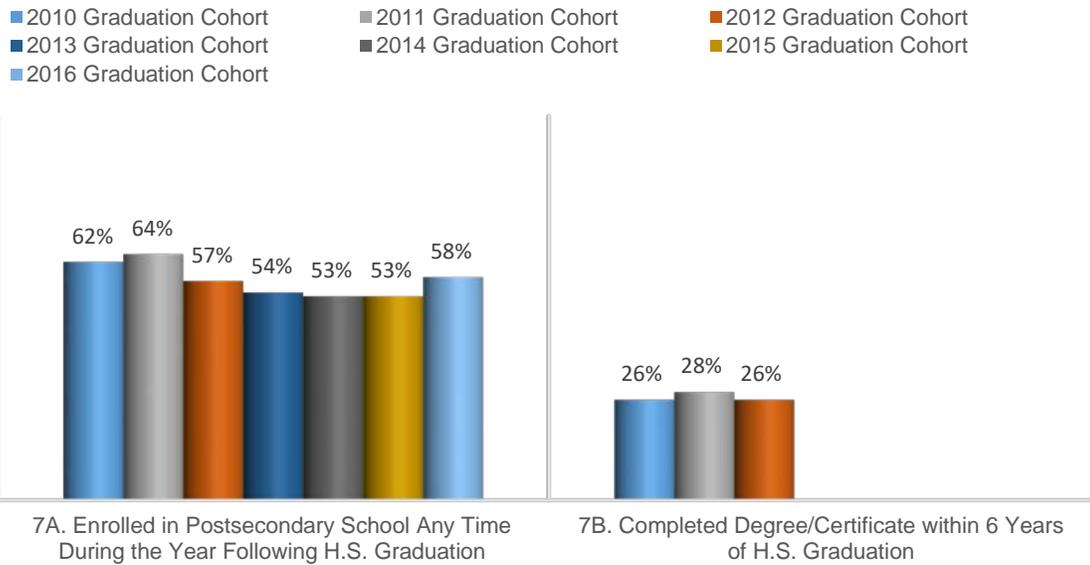


## Postsecondary Enrollment

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

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

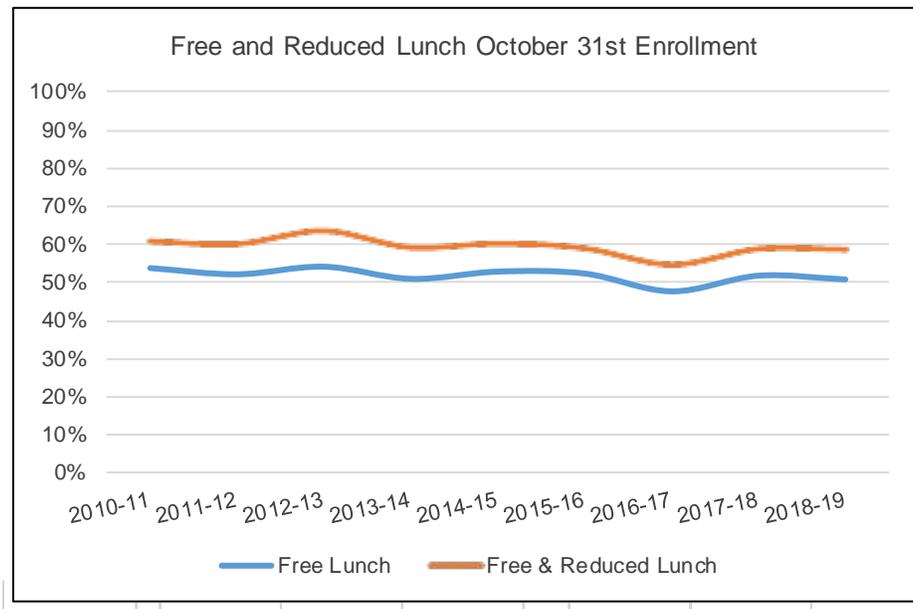
**Indicator 7B, Completed Degree or Certificate Program within Six Years of High School Graduation:** Students who enroll in postsecondary schooling and earn a certificate or degree within six years of high school graduation.



### Free and Reduced Lunch Trends

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

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



## **GLOSSARY OF TERMS**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**PowerSchool.** Web-based student information system.

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

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

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

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

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

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

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

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

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

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