

Salt Lake City School District

Annual Budget Fiscal Year 2018-19



Salt Lake City School District

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

Prepared by the Office of the Business Administrator

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SALT LAKE CITY
SCHOOL DISTRICT
Your Best Choice

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**SALT LAKE CITY SCHOOL DISTRICT
2018-19 ANNUAL BUDGET**

Board of Education

Heather Bennett

President

Precinct 5

Term ends: 12/31/2020

Katherine Kennedy

Vice President

Precinct 3

Term ends: 12/31/2018

Tiffany Sandberg

Precinct 1

Term ends: 12/31/2020

Michael Nemelka

Precinct 2

Term ends: 12/31/2020

Rosemary Emery

Precinct 4

Term ends: 12/31/2018

Melissa Ford

Precinct 6

Term ends: 12/31/2018

Kristi Swett

Precinct 7

Term ends: 12/31/2020

Alexandrea Vasquez

Student Representative

Term ends: 6/30/2018

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 2017–2018.

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 'Anthony N. Dragona'.

Anthony N. Dragona, Ed.D., RSBA
President

A handwritten signature in black ink, appearing to read 'John D. Musso'.

John D. Musso, CAE, RSBA
Executive Director





SUPERINTENDENT'S OFFICE

440 East 100 South
Salt Lake City, Utah 84111

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May 1, 2018

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 2018-19 for the Salt Lake City School District. We also ask you to approve the revised budget for fiscal year 2017-18 as well as the proposed tax rate for calendar year 2018. This document includes budget detail for all District programs.

INTRODUCTION

The 2018-19 budget prioritizes resources to support the District mission to "... cultivate a love of learning in a diverse and inclusive school community, committed to educational excellence ... in which every student can learn the academic, problem-solving, and social skills required for success in college, career, and life". The Board of Education's 2016-2021 Student Achievement Plan focuses on the Essentials of a Learning Community. These essentials serve as a road map to ensure that resources align with student needs and community priorities.

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

As we face changing demographics that bring greater student needs, we continue to make progress as we strive to meet the challenges of increased accountability and higher standards. More than 58.33% of our students qualify for free or reduced lunch. At least 85 primary languages are spoken by District students. Nearly 3.09% 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 342 students for the coming year. Student membership for the 2018-19 school year is expected to be 22,986 Average Daily Membership (ADM) with decreases anticipated in future years. Any growth projections are limited to urban

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

Utah schools continue to receive the lowest per pupil funding in the nation. The unique makeup of Utah's demographics makes per pupil funding a challenge. The national average family size is 2.65 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 drives the budget process. Working together, our schools, families, and community will meet the priorities established to provide "Excellence and equity: every student, every classroom, every day." We are pleased to recommend this 2018-19 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 23,328 students (ADM) in its regular day school programs. The District also provides services for students and the community in other ways. These services include Community Learning Centers, community schools, early childhood programs, adult training programs, and vibrant extended day programs for students.

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

Budget Presentation

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

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

The budget document is structured to meet the requirements of the Meritorious Budget Award (MBA) sponsored by the Association of School Business Officials International (ASBO) as well

as the Distinguished Budget Presentation Award presented by the Government Finance Officers Association (GFOA). The District has received these awards for multiple years.

Budget Development

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

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

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

FINANCIAL

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

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

- **General Fund** – *This fund accounts for all financial resources of the District, including the Open Classroom and Salt Lake Center for Science Education charter schools, except those required to be accounted for in other funds. This fund is the District's primary operating fund.*
- **Special Revenue Funds** – *These funds are used to account for all other student and community programs not part of the regular program. Resources in these funds are restricted for specific programs and purposes. The Child Nutrition Program, Student Activities, 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.

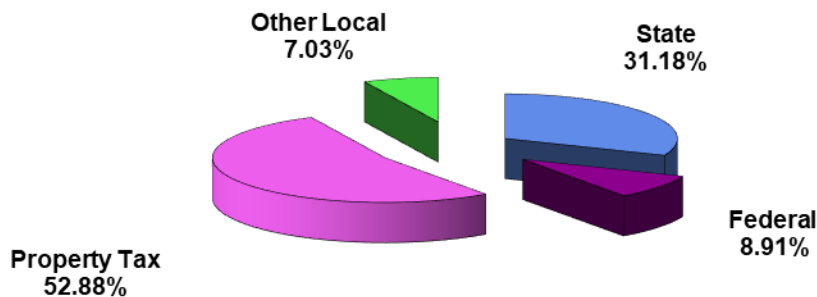
Internal Service Funds include departments and programs that are intended to be self-sufficient. Internal service funds provide services to District “customers”. Internal Service Funds include:

- **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 52.88% of its resources from property taxes, 31.18% from the State, 8.91% from the Federal government, and 7.03% from other local sources. 10.15% (\$15,485,472) of the property taxes are deposited directly with other agencies and therefore, are not available to the District. This amount of revenue is offset by a corresponding expenditure.

ALL GOVERNMENTAL FUNDS



During the 2018 Utah Legislative Session, State funding for Public Education increased 7.84%, which included growth for new students and a 2.54% increase in the Weighted Pupil Unit (WPU). The WPU increased from \$3,311 in 2017-18 to \$3,395 for 2018-19. The Board will approve a balanced budget in June as required by Utah State Law.

INTRODUCTORY SECTION - Executive Summary

REVENUE

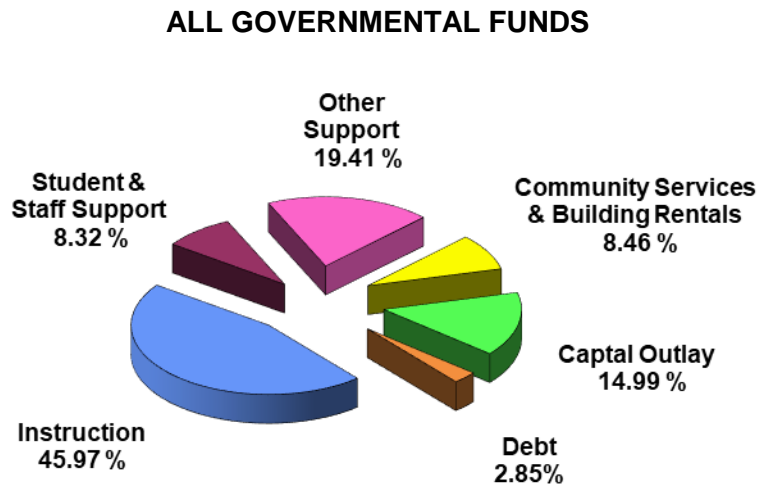
	2016-17 Actual	2017-18 Revised Budget	2018-19 Proposed Budget	% Change Prior Year	2019-20 Projected	% Growth Projected
Governmental Funds:						
General Fund	\$ 203,676,412	\$ 214,515,744	\$ 215,931,467	0.66%	\$ 219,698,456	1.74%
Special Revenue Funds *	51,370,873	35,363,444	35,565,720	0.57%	35,799,915	0.66%
Capital and Debt Service Funds	30,750,670	39,892,372	36,911,561	-7.47%	36,911,561	0.00%
Total	\$ 285,797,955	\$ 289,771,560	\$ 288,408,748	-0.47%	\$ 292,409,932	1.39%
Internal Service Funds: **						
Distribution Services Fund	\$ 636,885	\$ 618,700	\$ 618,700	0.00%		
Printing and Graphics Fund	300,233	300,000	300,000	0.00%		
Technical Services Fund	986,231	1,072,134	1,104,680	3.04%		
Employee Benefits Fund	21,244,359	23,310,000	23,310,000	0.00%		
Total	\$ 23,167,708	\$ 25,300,834	\$ 25,333,380	0.13%		

* Decrease for 2016-17 to 2017-18 is a result of closing the Special Programs Fund and reporting the activity in the General Fund

** Internal Service Funds are not projected

Expenditures

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



Requirements for the General Fund are expected to be \$222.8 million. The Capital and Debt Service Funds are budgeted at \$55.9 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

	2016-17 Actual	2017-18 Revised Budget	2018-19 Proposed Budget	% Change Prior Year	2019-20 Projected	% Growth Projected
Governmental Funds:						
General Fund	\$ 201,146,497	\$ 222,415,360	\$ 222,759,189	0.15%	\$ 225,134,224	1.07%
Special Revenue Funds *	49,633,984	38,290,551	34,907,399	-8.84%	34,544,797	-1.04%
Capital and Debt Service Funds	33,298,811	42,865,454	55,937,116	30.49%	36,597,991	-34.57%
Total	\$ 284,079,292	\$ 303,571,365	\$ 313,603,704	3.30%	\$ 296,277,012	-5.53%
Internal Service Funds: **						
Distribution Services Fund	\$ 578,844	\$ 618,634	\$ 606,341	-1.99%		
Printing and Graphics Fund	309,481	307,159	307,274	0.04%		
Technical Services Fund	1,024,674	1,097,818	1,104,680	0.63%		
Employee Benefits Fund	21,244,420	23,390,000	23,390,000	0.00%		
Total	\$ 23,157,419	\$ 25,413,611	\$ 25,408,295	-0.02%		

* Decrease for 2016-17 to 2017-18 is a result of closing the Special Programs Fund and reporting the activity in the General Fund

** Internal Service Funds are not projected

Fund Balance

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 22,986 regular education students (ADM) in 39 schools in the 2018-19 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.

<u>Fiscal Year</u>		<u>Projected ADM</u>		<u>Fiscal Year</u>	
2017-18	23,328	2019-20	22,316	2020-21	20,683
2018-19	22,986	2020-21	21,643		

INTRODUCTORY SECTION - Executive Summary

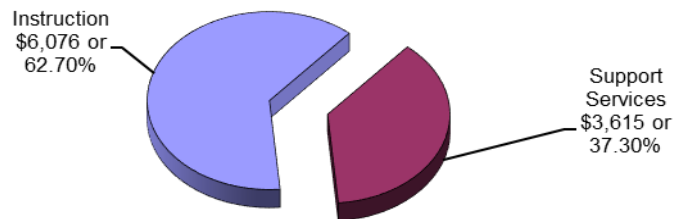
The 2018-19 General Fund budget appropriates \$9,691 per student. We are pleased to report District allocates 62.70% of these funds to direct instructional services for regular programs.

General Fund Expenditures

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

	2016-17 Actual		2017-18 Revised Budget		2018-19 Proposed Budget	
	Amount Per ADM	% Current Expenditure	Amount Per ADM	% Current Expenditure	Amount Per ADM	% Current Expenditure
Instruction	\$ 5,642	66.55%	\$ 5,964	62.55%	\$ 6,076	62.70%
Support Services	2,836	33.45%	3,570	37.45%	3,615	37.30%
Total	\$ 8,478	100.00%	\$ 9,534	100.00%	\$ 9,691	100.00%
Pupils in ADM	23,726		23,328		22,986	
Increase in expenditure per Pupil	6.61%		12.46%		1.65%	

2018-19 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

	2016-17 Actual		2017-18 Revised Budget		2018-19 Proposed Budget	
	Amount Per ADM	% Current Expenditure	Amount Per ADM	% Current Expenditure	Amount Per ADM	% Current Expenditure
Salaries & benefits	\$ 7,306	86.17%	\$ 8,436	88.48%	\$ 8,638	89.14%
Contract services	80	0.95%	147	1.55%	123	1.27%
Maintenance & repairs	127	1.49%	114	1.20%	116	1.20%
Field trips, ins., phone & travel	58	0.68%	94	0.99%	92	0.94%
Supplies, textbooks & utilities	742	8.76%	677	7.09%	662	6.83%
Equipment	76	0.90%	66	0.69%	60	0.62%
Charter School Local Replacement	89	1.05%	0	0.00%	0	0.00%
Total	\$ 8,478	100.00%	\$ 9,535	100.00%	\$ 9,691	100.00%
Pupils in ADM	23,726		23,328		22,986	
Increase in expenditure per Pupil	6.61%		12.46%		1.65%	

District Staffing and Resource Allocation

In an effort to meet District goals and equitably allocate resources to best address the varied needs of its students, the District provides base allocations of school staff uniformly by level to all schools within the District. The District also provides teaching staff uniformly by grade level depending upon the Average Daily Membership (ADM) of each school.

In addition, the District provides each school with discretionary funds based on student enrollment and certain risk factors to allow the flexibility to best meet the specific needs of their particular community and student group. Special Education staffing and support is provided to schools based upon the particular needs of each school's Special Education population.

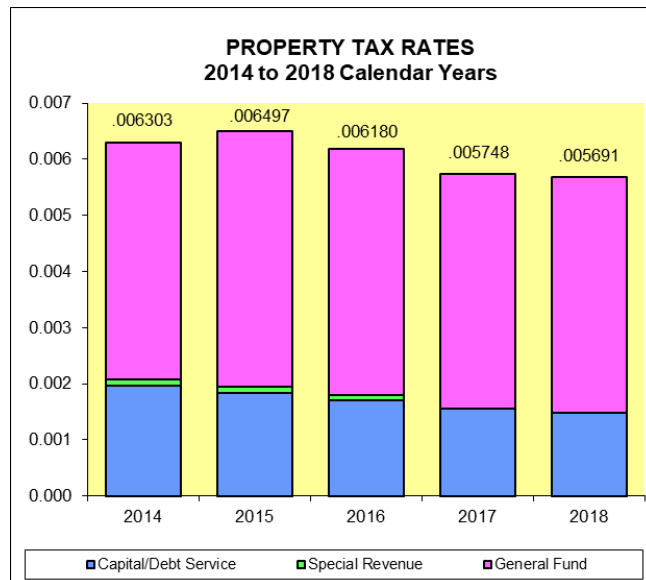
Federal funds provided under the Every Student Succeeds Act (ESSA) and State funds for high risk students are allocated by enrollment and at-risk factors to supplement the educational program

District Employee and Staffing Levels		
	2017-18 Actual	2018-19 Proposed
Instruction	1,737.03	1,727.03
Supporting Services:	770.46	770.46
Other & Community Services	223.57	223.57
Child Nutrition Services	142.66	142.66
Capital Projects	35.46	35.46
Total	2,909.18	2,899.18

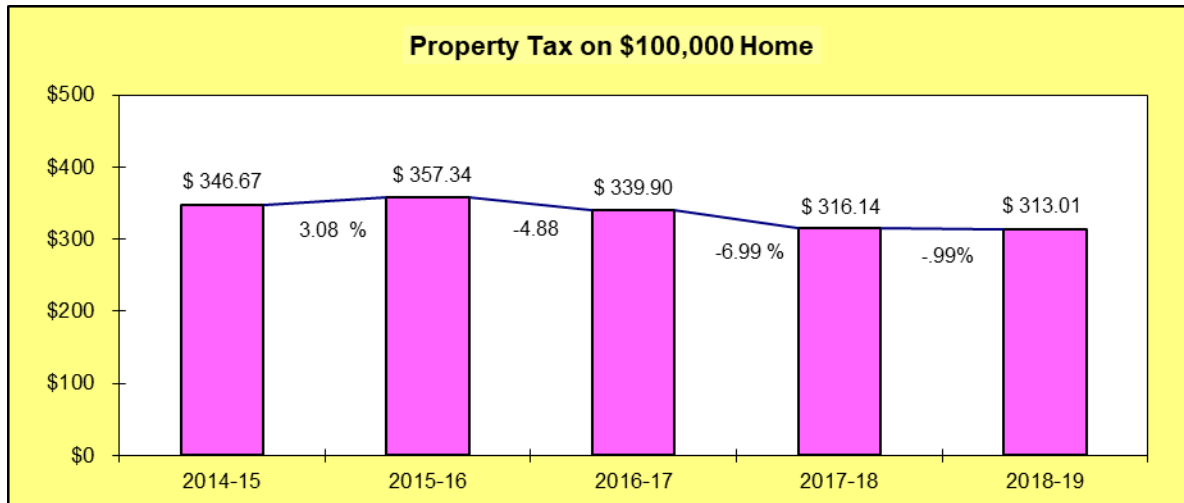
Property Taxes

In calendar year 2016, the Salt Lake City School District's net taxable value increased by \$1,875.5 million or 9.45%. The Salt Lake County Auditor's Office estimates an increase in the net taxable value for calendar year 2017 of \$1,135.9 million or 5.23% and for 2018 an increase of \$983.2 million or 4.30%. We are projecting continued growth in the net taxable value of 2% each year through 2021.

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 2018 is .005691 or \$5.69 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 \$313.01 in 2018, which is \$3.13 less than the previous year.



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



Capital Improvement and Debt Service Plan

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

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

General Obligation Bonds

Year Ending June 30	Principal	Interest	Total
2019	7,350,000	1,581,000	8,931,000
2020	7,675,000	1,260,950	8,935,950
2021	8,015,000	916,850	8,931,850
2022	3,990,000	553,800	4,543,800
2023	4,190,000	354,300	4,544,300
2024	2,050,000	167,200	2,217,200
2025	2,130,000	85,200	2,215,200
Total	\$ 35,400,000	\$ 4,919,300	\$ 40,319,300

EDUCATION PROGRAM GOALS

2016-2021 Student Achievement Plan

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

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

Vision Excellence and equity: every student, every classroom, every day.

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

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

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

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

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



The Assessment and Evaluation Department, working in collaboration with schools and other departments, is primarily responsible for this essential. 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. This will include a move to an online reporting system for DIBELS in 2018-19 that will increase 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, and science.
- Creating on-track indicators for attendance, GPA, course success, and discipline that are accessible to schools and can be used to increase graduation rates and the number of students that are career and college ready.
- Analyze 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 instill a love of learning and to teach students the academic skills required for success in college, career, and life.
2. Expand opportunities for students to learn additional languages.
3. Leverage the teacher evaluation process to promote professionalism and improve outcomes for students.

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

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

- Providing support through the adoption of the new elementary mathematics curriculum and supporting the implementation of the new 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 new teacher evaluation system with a broad range of professional development opportunities for teachers.



A major aspect of the Curriculum and Instruction Essential involves assisting teachers in their efforts to meet student needs by increasing their knowledge of effective practices, research, tools and materials, assessments, etc. This is accomplished through professional development. 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 can be 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;
- model lessons based on specific strategies for critical areas for improvement;
- core-based planning and pacing;
- grade level and small group collaborative study;
- instruction on the use of varied instructional tools and technology;
- classes and professional development sessions;
- data review for improved instruction; and
- demonstrations conducted in their classrooms.

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

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



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

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

For further communication support, the Information Systems Department strives to provide teachers with quick access to demographic information, parent/emergency contact information,

and student schedules for the current and future years. Through PowerSchool, the District's student information system, parents and students have access to information including personal academic progress, progress towards a diploma, and attendance.

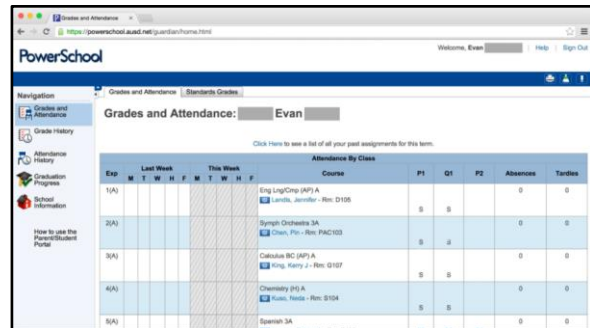
The 2016-2021 goals in the Communication and Community Engagement Essential are to:

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

The goals will be accomplished by developing and implementing a school public relations liaison program. Each school has recruited an employee to act as a liaison between the school and the Communications Office. This employee has received training and equipment to support the documentation of positive events on the school campus. This liaison provides information that highlights activities from each school on the District website each month. These efforts have increased productive communication between the District and residents of Salt Lake City.

Other action steps to support the goals include:

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



Exp	Last Week	This Week	Course	P1	Q1	P2	Absences	Tardies
1/13			Eng LongComp (AP) A Lundin, Jennifer - Rm: D108	0	0	0	0	0
2/13			Symph Orchestra 3A Chen, Pao - Rm: PAC103	0	0	0	0	0
3/13			Calculus BC (AP) A King, Harry J - Rm: D107	0	0	0	0	0
4/13			Chemistry (AP) A Kuo, Hsiao - Rm: D104	0	0	0	0	0
5/13			Spanish 3A				0	0

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.



establish ongoing partnerships that empower parents to promote children's future learning and healthy, productive lives.

Salt Lake City School District is committed to offering early childhood programs for young children (birth to age 5) and their families that provide support for optimal development in the early years and a foundation for success in kindergarten, during elementary school, and throughout life. Research-based resources are used to support the healthy cognitive, social, emotional, and physical development necessary for a smooth transition into school. Enriched learning opportunities for families and young children help

The Early Childhood Department provides a Pre-Kindergarten (Pre-K) Program for four-year-old children at each Title I elementary school. The emphasis is to assist young children to be successful in school. The District also funds a *Parents as Teachers (PAT)* Program, an early childhood parent education and family support/home visitor program, which serves families from pregnancy through kindergarten. 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, pre-kindergarten instructors, reducing turnover, allowing for continuity of staff and advanced professional development.
4. Launch an intensive campaign to educate the public regarding the optimal periods for learning from birth through five years.
5. Provide a solid transition for students from pre-kindergarten to kindergarten, and increase students' school readiness and school success.
6. Partner with parents to discover their interests, concerns, and priorities by setting achievable goals that enhance student learning and family well-being.



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

- Implementing a more robust early mathematics instructional program in pre-kindergarten to provide a cohesive instructional foundation for kindergarten transition.
- 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 has a firm commitment to advocate for all students, to provide a quality educational program, and to prepare all students for a future of opportunities. Many programs are in place to support these efforts and to address the unique needs of individual students. This includes the District's Student Education Plan (SEP) and Student Education and Occupation Plan (SEOP)/Plan for College and Career Readiness (CCR) process which provides students with individualized educational plans developed with input from students and parents. Further, the District provides a continuum of services for students from the most severely disabled students to the academically gifted.

All departments support the Educational Equity Department's efforts to improve student advocacy through programs that offer rigor, relevancy, and relationships to enhance student success. For example, Teaching and Learning and Educational Equity departments work together to provide professional development for teachers in strategies to increase achievement for English learners. Opportunities for afterschool tutoring, summer school, and credit recovery are offered through the Community Education Department, which also hires advocates to assist struggling students and promote student success and pro-social relationships and behaviors. Salt Lake City School District wants all children to be successful.

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

- Conducting Equity Audits on District programs and presenting recommendations for improving equity.
- Creating an equity score card that reports data on achievement gaps and progress toward closing critical gaps.
- Providing culturally and responsive professional development for administrators, academic coaches, and teachers through the presentation of Courageous Conversations.

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:

- Hiring a Family and School Collaboration Director to create and supervise a network of family engagement specialists in pilot schools. This Director holds 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. Their department has been proactive in providing opportunities for administrators, teachers, and students to both learn about and use restorative justice practices and trauma informed teaching strategies to support students and families.

The goals of the Student Success Essential are to:

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

Activities to be conducted to accomplish the goals are:

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



Conclusion

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

Respectfully submitted,

A handwritten signature in black ink that reads 'Alexi Cunningham'.

Dr. Alexa Cunningham
Superintendent

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

Janet M. Roberts
Business Administrator

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THE DISTRICT ENTITY

The District is Legally Autonomous

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

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

Board of Education

President Heather Bennett, Precinct 5	Vice President Katherine Kennedy, Precinct 3
Tiffany Sandberg, Precinct 1	Michael Nemelka, Precinct 2
Rosemary Emery, Precinct 4	Melissa Ford, Precinct 6
Kristi Swett, Precinct 7	Alexandrea Vasquez, 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.

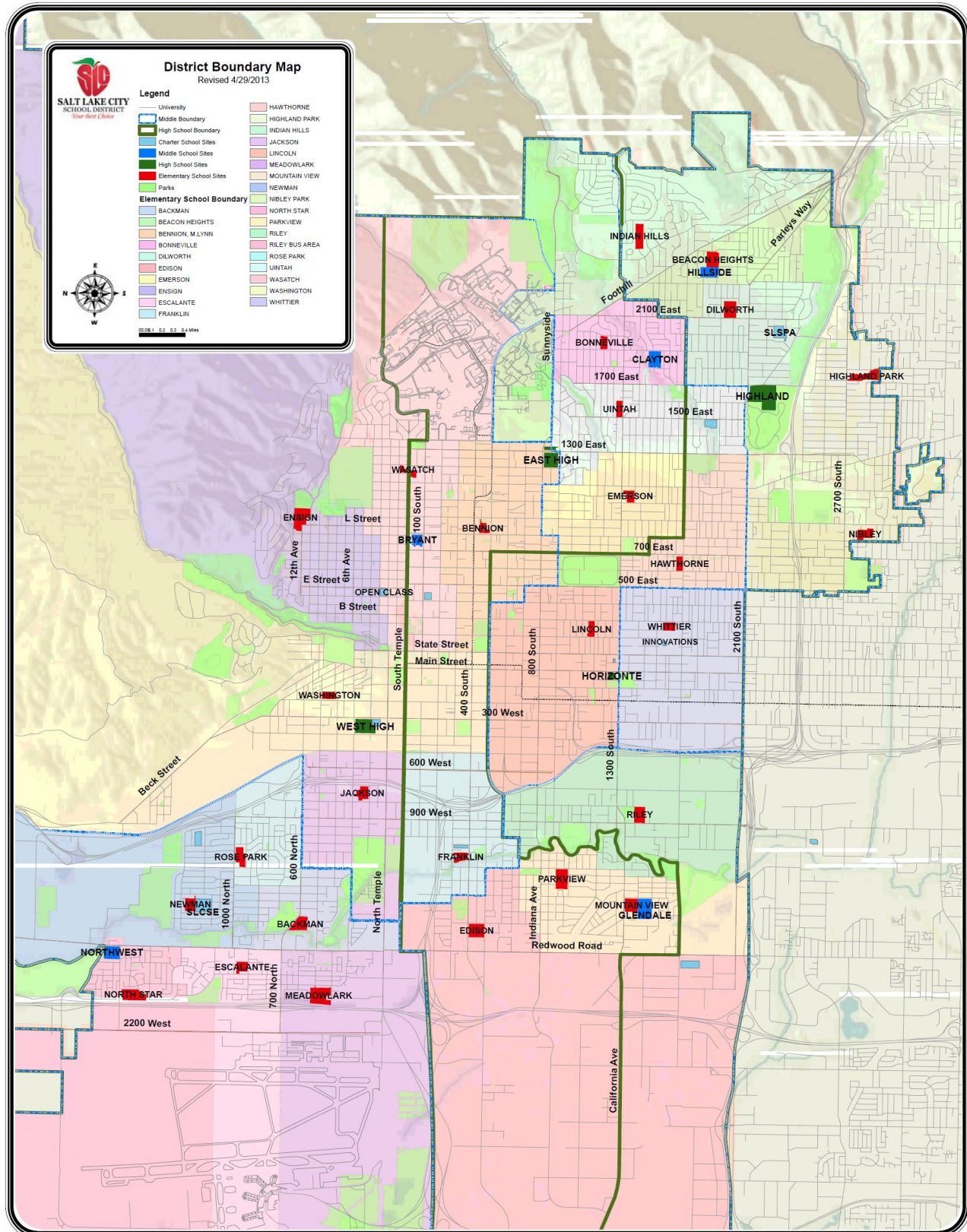
The District is Fiscally Independent

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 193,744 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 23,617 (Fall Enrollment 2017) students enrolled in its regular day school programs, of which 13,282 or 56.24% are minority (other than Caucasian).

District Boundary Map



District Community

The five largest property taxpayers in Salt Lake City School District in 2016 were the LDS Church (Property Reserve, City Creek Reserve, Deseret Title), PacifiCorp, Boyer Properties, Wasatch Plaza, and Delta Airlines. 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, other employee benefits, insurance, professional services, etc.

The Budget Basis of Measuring Available Revenue and Expenditures

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

Governmental Fund Revenue

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

Governmental Fund Expenditures

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

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

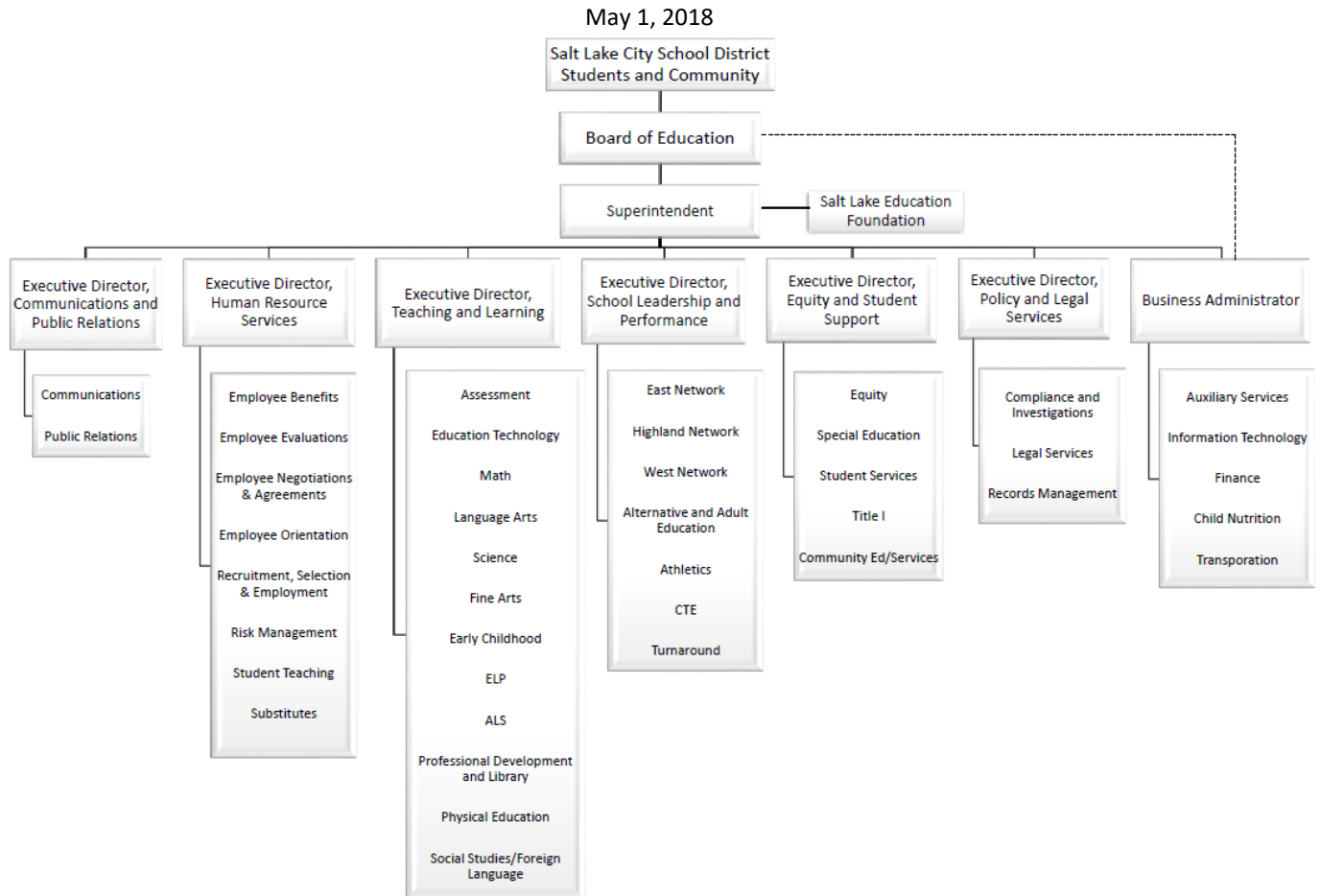
Internal Service Funds

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

ADMINISTRATIVE ORGANIZATIONAL CHART

Salt Lake City School District

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



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 these sections:

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

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 22 of each year, a local school board shall adopt a budget and make appropriations for the next fiscal year.
 - b. For a school district, if the tax rate in the school district's proposed budget exceeds the certified tax rate defined in Section 59-2-924, the local school board shall comply with Section 59-2-919 in adopting the budget, except as provided by Section 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 22 of each year, a charter school governing board shall adopt a budget for the next fiscal year.
5. Within 30 days of adopting a budget, a governing board shall file a copy of the adopted budget with the State auditor and the State Board of Education.

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

BUDGET DEVELOPMENT PROCESS

1. For the fiscal year beginning July 1, the business administrator prepares a tentative budget which is presented to the Board of Education by the superintendent on or before the preceding June 1.
2. After study, deliberation, possible amendments, and a public hearing, the Board of Education legally adopts the final budget prior to June 22.
3. Once adopted, the budget can be amended by subsequent Board action. Reductions in or reallocations of appropriations may be approved by the Board after recommendation of the superintendent, but increased appropriations by fund require a public hearing prior to amending the budget.
4. Adjustments in estimated revenue and appropriations for the prior fiscal year are included in the budget document and are approved by the Board as the revised budget.
5. As determined by the State Superintendent of Public Instruction, the level at which expenditures may not legally exceed appropriations is the total budget of a given fund.
6. At the end of a year, unencumbered appropriations lapse.

CAPITAL PROJECTS PROCESS

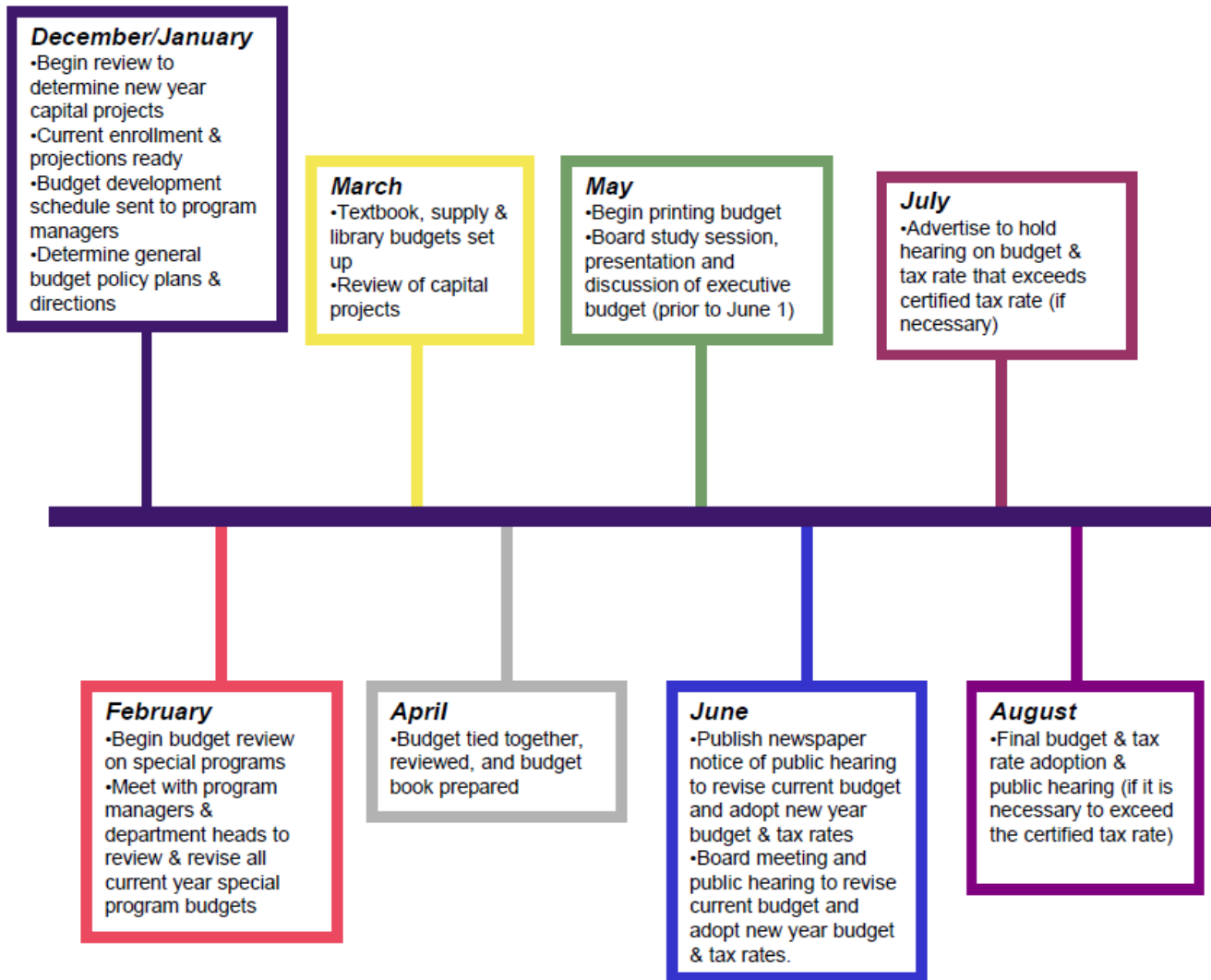
The District has a long term building replacement and retrofit program which has been developed through a process that included a study and recommendations by a broad based committee representing many experts in our community. This process included a structural engineering study of each building and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

BUDGET ADMINISTRATION AND MANAGEMENT PROCESS

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

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

BUDGET DEVELOPMENT TIMELINE



EXPLANATION OF FUNCTION CLASSIFICATION OF EXPENDITURES

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

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

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

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

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

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

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

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

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

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

Community Services and Building Rentals. This function covers those activities concerned with community preschool and after-school programs, the management and coordination of community recreation services, and building rentals. Also included in this function are 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.



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Summary of Budgets

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- Summary of Budgets – All Operational Funds 49

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

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

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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 .001669 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 2018-19, the amount per student is \$3,395 which is a 2.54 % increase from the \$3,311 guaranteed for 2017-18.

Interest on Investments

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

Other Local Revenues

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

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

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

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

Federal Revenues

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

Underlying Assumptions and Significant Revenue Trends

The District projects \$215.9 million in revenue for the General Fund of the District. The effect of the state funding system is that 58.50% of the General Fund revenue of the District is controlled by the State appropriation process, and 28.72% 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 2018-19 School Finance Act, the District can estimate very accurately the 58.50% 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 342 students. (See Chart 1, District Enrollment Trends, on page 119.)

For the years 2014-15, 2015-16, and 2016-17 General Fund revenues increased by 3.42%, 4.96%, and 3.72% respectively. During the 2017-18 year, General Fund revenue is estimated to increase by 5.32%, while 2018-19 is estimated to increase by .66%. (Please refer to Chart 5, on page 126, for historical trend information.)

The total tax rate for all Governmental Funds has decreased from years 2014 to 2018 from .006303 to .005691, a 9.71% decrease. Prior to the 2017-18, a certain tax rate was committed to the Special Programs Fund (a Special Revenue Fund) for activity reported in that fund. This District has discontinued the use of the Special Programs Fund and combined the activity into the General Fund. The tax rate for the General Fund and Special Revenue Funds combined has decreased 3.02% 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 24.45% 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 6.62% per year during the 2014 to 2018 period. In this same period, total taxable value has increased an average of 6.62% per year, and net taxable value has increased an average of 6.77% 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 4.34% over the last nine years while total collections have increased an average of 4.54% 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 2018-19 Budget
Fund Expenditures by Function

	Total All Governmental Funds	General Fund	Special Revenue Funds	Capital Projects & Debt Service Funds
Revenues:				
Property taxes	\$ 152,509,462	\$ 100,506,036	\$ 15,485,472	\$ 36,517,954
Interest on investments	1,353,475	1,116,200	5,000	232,275
Sale of food	1,438,795	0	1,438,795	0
Other local revenue	17,486,296	10,398,223	6,926,741	161,332
State of Utah	89,914,877	87,843,391	2,071,486	0
Federal government	25,705,843	16,067,617	9,638,226	0
Total Revenues	288,408,748	215,931,467	35,565,720	36,911,561
Expenditures:				
Instruction	144,169,607	139,669,607	4,500,000	0
Counseling and child accounting	8,062,457	8,062,457	0	0
Media services and educational supervision	18,029,787	18,029,787	0	0
General district administration	1,077,809	1,077,809	0	0
General school administration	14,940,417	14,940,417	0	0
Central services	6,079,841	6,079,841	0	0
Operation and maintenance of school buildings	19,852,068	19,852,068	0	0
Student transportation	5,816,402	5,816,402	0	0
Child nutrition services	13,093,062	149,410	12,943,652	0
Community services and building rentals	26,545,138	9,081,391	17,463,747	0
Capital outlay	47,004,116	0	0	47,004,116
Debt service	8,933,000	0	0	8,933,000
Total Expenditures	313,603,704	222,759,189	34,907,399	55,937,116
Deficiency of revenues under expenditures	(25,194,956)	(6,827,722)	658,321	(19,025,555)
Other Financing Sources:				
Sale of capital assets	20,000	0	20,000	0
Sale of real property	73,000	0	0	73,000
Net change in fund balances	(25,101,956)	(6,827,722)	678,321	(18,952,555)
Fund Balances - July 1	103,367,180	53,076,295	7,667,734	42,623,151
Fund Balances - June 30	\$ 78,265,224	\$ 46,248,573	\$ 8,346,055	\$ 23,670,596
Fund Balance				
Nonspendable:				
Inventories	\$ 776,503	\$ 0	\$ 776,503	\$ 0
Prepaid expenditures	449,929	313,102	62,351	74,476
Restricted:				
Debt service	8,307,033	0	0	8,307,033
Capital projects	15,289,087	0	0	15,289,087
Child nutrition services	1,920,075	0	1,920,075	0
Salt Lake Education Foundation	2,571,079	0	2,571,079	0
Committed:				
Economic stabilization	7,000,000	7,000,000	0	0
Assigned:				
Charter schools	0	0	0	0
Community programs	8,817,603	8,817,603	0	0
Programs	16,731,666	16,731,666	0	0
Programs reported in the schools	2,910,241	2,910,241	0	0
Students	3,016,047	0	3,016,047	0
Employee benefit obligations	10,475,961	10,475,961	0	0
Unassigned:	0	0	0	0
Total Fund Balances	\$ 78,265,224	\$ 46,248,573	\$ 8,346,055	\$ 23,670,596

SALT LAKE CITY SCHOOL DISTRICT

Summary of Budgets - All Governmental Fund Types

Fiscal Year 2018-19 Budget

Fund Expenditures by Object

	Total All Governmental Funds	General Fund	Special Revenue Funds	Capital Projects & Debt Service Funds
Revenues:				
Property taxes	\$ 152,509,462	\$ 100,506,036	\$ 15,485,472	\$ 36,517,954
Interest on investments	1,353,475	1,116,200	5,000	232,275
Sale of food	1,438,795	0	1,438,795	0
Other local revenue	17,486,296	10,398,223	6,926,741	161,332
State of Utah	89,914,877	87,843,391	2,071,486	0
Federal government	25,705,843	16,067,617	9,638,226	0
Total Revenues	288,408,748	215,931,467	35,565,720	36,911,561
Expenditures:				
Salaries	147,487,984	140,934,342	4,029,216	2,524,426
Employee benefits	60,875,707	57,626,034	1,906,837	1,342,836
Contract services - professional & educational	44,570,751	2,833,225	1,320,900	40,416,626
Maintenance & repairs	2,673,541	2,673,541	0	0
Field trips, insurance, phone, & travel	2,818,823	2,102,516	685,712	30,595
Supplies, textbooks, & utilities	27,134,801	15,218,093	9,847,444	2,069,264
Equipment	2,840,138	1,371,438	928,000	540,700
Indirect costs, interest, & other expenses	12,026,532	0	3,013,863	9,012,669
Tax increment paid to other entity	13,175,427	0	13,175,427	0
Total Expenditures	313,603,704	222,759,189	34,907,399	55,937,116
Deficiency of revenues under expenditures	(25,194,956)	(6,827,722)	658,321	(19,025,555)
Other Financing Sources:				
Sale of capital assets	20,000	0	20,000	0
Sale of real property	73,000	0	0	73,000
Net change in fund balances	(25,101,956)	(6,827,722)	678,321	(18,952,555)
Fund Balances - July 1	103,367,180	53,076,295	7,667,734	42,623,151
Fund Balances - June 30	\$ 78,265,224	\$ 46,248,573	\$ 8,346,055	\$ 23,670,596
Fund Balance				
Nonspendable:				
Inventories	\$ 776,503	\$ 0	\$ 776,503	\$ 0
Prepaid expenditures	449,929	313,102	62,351	74,476
Restricted:				
Debt service	8,307,033	0	0	8,307,033
Capital projects	15,289,087	0	0	15,289,087
Child nutrition services	1,920,075	0	1,920,075	0
Salt Lake Education Foundation	2,571,079	0	2,571,079	0
Committed:				
Economic stabilization	7,000,000	7,000,000	0	0
Assigned:				
Charter schools	0	0	0	0
Community programs	8,817,603	8,817,603	0	0
Programs	16,731,666	16,731,666	0	0
Programs reported in the schools	2,910,241	2,910,241	0	0
Students	3,016,047	0	3,016,047	0
Employee benefit obligations	10,475,961	10,475,961	0	0
Unassigned:	0	0	0	0
Total Fund Balances	\$ 78,265,224	\$ 46,248,573	\$ 8,346,055	\$ 23,670,596

SALT LAKE CITY SCHOOL DISTRICT
Summary of Budgets - All Operational Funds
Fiscal Year 2018-19 Budget
Fund Expenditures by Function

	Total All Operational Funds	General Fund	Special Revenue Funds
Revenues:			
Property taxes	\$ 115,991,508	\$ 100,506,036	\$ 15,485,472
Interest on investments	1,121,200	1,116,200	5,000
Sale of food	1,438,795	0	1,438,795
Other local revenue	17,324,964	10,398,223	6,926,741
State of Utah	89,914,877	87,843,391	2,071,486
Federal government	25,705,843	16,067,617	9,638,226
Total Revenues	251,497,187	215,931,467	35,565,720
Expenditures:			
Instruction	144,169,607	139,669,607	4,500,000
Counseling and child accounting	8,062,457	8,062,457	0
Media services and educational supervision	18,029,787	18,029,787	0
General district administration	1,077,809	1,077,809	0
General school administration	14,940,417	14,940,417	0
Central services	6,079,841	6,079,841	0
Operation and maintenance of school buildings	19,852,068	19,852,068	0
Student transportation	5,816,402	5,816,402	0
Child nutrition services	13,093,062	149,410	12,943,652
Community services and building rentals	26,545,138	9,081,391	17,463,747
Total Expenditures	257,666,588	222,759,189	34,907,399
Deficiency of revenues under expenditures	(6,169,401)	(6,827,722)	658,321
Other Financing Sources:			
Sale of capital assets	20,000	0	20,000
Net change in fund balances	(6,149,401)	(6,827,722)	678,321
Fund Balances - July 1	60,744,029	53,076,295	7,667,734
Fund Balances - June 30	\$ 54,594,628	\$ 46,248,573	\$ 8,346,055
Fund Balance			
Nonspendable:			
Inventories	\$ 776,503	\$ 0	\$ 776,503
Prepaid expenditures	375,453	313,102	62,351
Restricted:			
Child nutrition services	1,920,075	0	1,920,075
Salt Lake Education Foundation	2,571,079	0	2,571,079
Committed:			
Economic stabilization	7,000,000	7,000,000	0
Assigned:			
Charter schools	0	0	0
Community programs	8,817,603	8,817,603	0
Programs	16,731,666	16,731,666	0
Programs reported in the schools	2,910,241	2,910,241	0
Students	3,016,047	0	3,016,047
Employee benefit obligations	10,475,961	10,475,961	0
Unassigned:	0	0	0
Total Fund Balances	\$ 54,594,628	\$ 46,248,573	\$ 8,346,055

SALT LAKE CITY SCHOOL DISTRICT
Summary of Budgets - All Operational Funds
Fiscal Year 2018-19 Budget
Fund Expenditures by Object

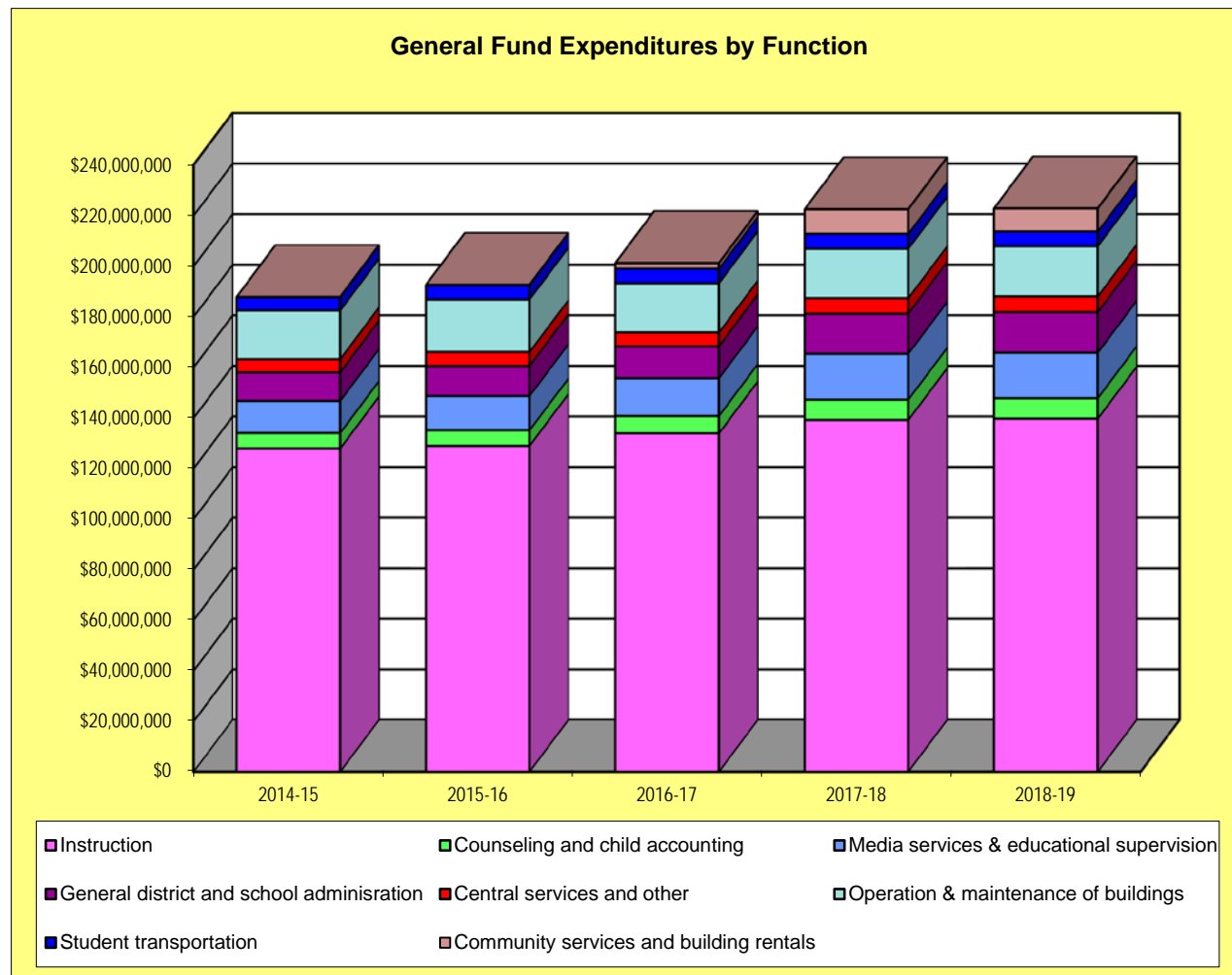
	Total All Operational Funds	General Fund	Special Revenue Funds
Revenues:			
Property taxes	\$ 115,991,508	\$ 100,506,036	\$ 15,485,472
Interest on investments	1,121,200	1,116,200	5,000
Sale of food	1,438,795	0	1,438,795
Other local revenue	17,324,964	10,398,223	6,926,741
State of Utah	89,914,877	87,843,391	2,071,486
Federal government	25,705,843	16,067,617	9,638,226
Total Revenues	251,497,187	215,931,467	35,565,720
Expenditures:			
Salaries	144,963,558	140,934,342	4,029,216
Employee benefits	59,532,871	57,626,034	1,906,837
Contract services - professional & educational	4,154,125	2,833,225	1,320,900
Maintenance & repairs	2,673,541	2,673,541	0
Field trips, insurance, phone, & travel	2,788,228	2,102,516	685,712
Supplies, textbooks, & utilities	25,065,537	15,218,093	9,847,444
Equipment	2,299,438	1,371,438	928,000
Indirect costs, interest, & other expenses	3,013,863	0	3,013,863
Tax increment paid to other entity	13,175,427	0	13,175,427
Total Expenditures	257,666,588	222,759,189	34,907,399
Deficiency of revenues under expenditures	(6,169,401)	(6,827,722)	658,321
Other Financing Sources:			
Sale of capital assets	20,000	0	20,000
Net change in fund balances	(6,149,401)	(6,827,722)	678,321
Fund Balances - July 1	60,744,029	53,076,295	7,667,734
Fund Balances - June 30	\$ 54,594,628	\$ 46,248,573	\$ 8,346,055
Fund Balance			
Nonspendable:			
Inventories	\$ 776,503	\$ 0	\$ 776,503
Prepaid expenditures	375,453	313,102	62,351
Restricted:			
Child nutrition services	1,920,075	0	1,920,075
Salat Lake Education Foundation	2,571,079	0	2,571,079
Committed:			
Economic stabilization	7,000,000	7,000,000	0
Assigned:			
Charter schools	0	0	0
Community programs	8,817,603	8,817,603	0
Programs	16,731,666	16,731,666	0
Programs reported in the schools	2,910,241	2,910,241	0
Students	3,016,047	0	3,016,047
Employee benefit obligations	10,475,961	10,475,961	0
Unassigned:	0	0	0
Total Fund Balances	\$ 54,594,628	\$ 46,248,573	\$ 8,346,055

SALT LAKE CITY SCHOOL DISTRICT

General Fund - Expenditures by Function

For Fiscal Year 2018-19 With Comparative Information for Years 2014-15 Through 2017-18

	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Revised Budget	2018-19 Budget
Instruction	\$127,893,109	\$128,920,339	\$133,859,849	\$139,130,446	\$139,669,607
Counseling and child accounting	6,114,159	6,135,406	6,849,571	8,039,679	8,062,457
Media services & educational supervision	12,679,160	13,575,203	14,936,803	18,152,579	18,029,787
General district and school administration	11,258,823	11,882,456	12,626,536	15,834,982	16,018,226
Central services and other	5,258,031	5,536,784	5,483,665	6,171,061	6,229,251
Operation & maintenance of buildings	19,233,082	20,735,493	19,438,391	19,504,533	19,852,068
Student transportation	5,266,542	5,724,106	5,832,589	5,940,195	5,816,402
Community services and building rentals	0	0	2,119,093	9,641,885	9,081,391
	\$187,702,906	\$192,509,787	\$201,146,497	\$222,415,360	\$222,759,189



SALT LAKE CITY SCHOOL DISTRICT

General Fund Budget

For Fiscal Year 2018-19 With Comparative Information for Years 2014-15 Through 2017-18

Fund Expenditures by Function

	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Revised Budget	2018-19 Budget
Revenues:					
Property taxes	\$ 81,457,397	\$ 93,719,159	\$ 98,413,434	\$ 92,514,274	\$ 100,506,036
Interest on investments	139,298	785,853	1,277,467	1,116,200	1,116,200
Other local revenue	3,073,815	3,519,698	3,339,479	10,669,149	10,398,223
State of Utah	86,268,602	81,711,571	84,331,644	91,265,684	87,843,391
Federal government	16,154,210	16,644,446	16,314,388	18,950,437	16,067,617
Total Revenues	<u>187,093,322</u>	<u>196,380,727</u>	<u>203,676,412</u>	<u>214,515,744</u>	<u>215,931,467</u>
Expenditures:					
Instruction	127,893,109	128,920,339	133,859,849	139,130,446	139,669,607
Counseling and child accounting	6,114,159	6,135,406	6,849,571	8,039,679	8,062,457
Media services and educational supervision	12,679,160	13,575,203	14,936,803	18,152,579	18,029,787
General district administration	720,533	811,039	1,052,007	1,080,729	1,077,809
General school administration	10,538,290	11,071,417	11,574,529	14,754,253	14,940,417
Central services	5,105,707	5,386,665	5,342,482	6,021,590	6,079,841
Operation and maintenance of school buildings	19,233,082	20,735,493	19,438,391	19,504,533	19,852,068
Student transportation	5,266,542	5,724,106	5,832,589	5,940,195	5,816,402
Child nutrition services	152,324	150,119	141,183	149,471	149,410
Community services and building rentals	0	0	2,119,093	9,641,885	9,081,391
Total Expenditures	<u>187,702,906</u>	<u>192,509,787</u>	<u>201,146,497</u>	<u>222,415,360</u>	<u>222,759,189</u>
Net change in fund balances	(609,584)	3,870,940	2,529,915	(7,899,616)	(6,827,722)
Fund Balance - July 1 Special Programs Fund *	0	0	0	10,152,426	0
Fund Balance - July 1	<u>45,032,214</u>	<u>44,422,630</u>	<u>48,293,570</u>	<u>50,823,485</u>	<u>53,076,295</u>
Fund Balance - June 30	<u>\$ 44,422,630</u>	<u>\$ 48,293,570</u>	<u>\$ 50,823,485</u>	<u>\$ 53,076,295</u>	<u>\$ 46,248,573</u>
Fund Balance					
Nonspendable:					
Prepaid expenditures	\$ 64,991	\$ 112,365	\$ 313,102	\$ 313,102	\$ 313,102
Committed:					
Economic stabilization **	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000
Assigned:					
Charter schools	802,288	756,250	845,022	368,133	0
Community programs	0	0	0	9,184,669	8,817,603
Programs	15,542,191	15,810,903	17,742,473	17,073,741	16,731,666
Programs reported in the schools	2,508,738	2,923,717	3,183,331	2,910,241	2,910,241
Employee benefit obligations	9,475,961	10,475,961	10,475,961	10,475,961	10,475,961
Unassigned: ***	<u>9,028,461</u>	<u>11,214,374</u>	<u>11,263,596</u>	<u>5,750,448</u>	<u>0</u>
Total Fund Balance	<u>\$ 44,422,630</u>	<u>\$ 48,293,570</u>	<u>\$ 50,823,485</u>	<u>\$ 53,076,295</u>	<u>\$ 46,248,573</u>

* 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 2018-19 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 2018-19 Through 2021-22
Fund Expenditures by Function

	2018-19 Budget	2019-20 Projected	2020-21 Projected	2021-22 Projected	Projected Growth Rate
Revenues:					
Property taxes	\$ 100,506,036	\$ 102,516,157	\$ 104,566,480	\$ 106,657,810	2.00%
Interest on investments	1,116,200	1,116,200	1,116,200	1,116,200	0.00%
Other local revenue	10,398,223	10,398,223	10,398,223	10,398,223	0.00%
State of Utah	87,843,391	89,600,259	91,392,264	93,220,109	2.00%
Federal government	16,067,617	16,067,617	16,067,617	16,067,617	0.00%
Total Revenues	<u>215,931,467</u>	<u>219,698,456</u>	<u>223,540,784</u>	<u>227,459,959</u>	<u>1.78%</u>
Expenditures:					
Instruction	139,669,607	141,158,740	142,665,146	144,188,947	1.08%
Counseling and child accounting	8,062,457	8,148,419	8,235,371	8,323,333	1.08%
Media services and educational supervision	18,029,787	18,222,021	18,416,468	18,613,174	1.08%
General district administration	1,077,809	1,089,301	1,100,925	1,112,684	1.08%
General school administration	14,940,417	15,099,712	15,260,841	15,423,842	1.08%
Central services	6,079,841	6,144,664	6,210,234	6,276,566	1.08%
Operation and maintenance of school buildings	19,852,068	20,063,731	20,277,831	20,494,419	1.08%
Student transportation	5,816,402	5,878,416	5,941,145	6,004,602	1.08%
Child nutrition services	149,410	151,003	152,614	154,244	1.08%
Community services and building rentals	9,081,391	9,178,217	9,276,158	9,375,237	1.08%
Total Expenditures	<u>222,759,189</u>	<u>225,134,224</u>	<u>227,536,733</u>	<u>229,967,048</u>	<u>1.08%</u>
Deficiency of revenues under expenditures	<u>(6,827,722)</u>	<u>(5,435,768)</u>	<u>(3,995,949)</u>	<u>(2,507,089)</u>	
Fund Balance - July 1	<u>53,076,295</u>	<u>46,248,573</u>	<u>40,812,805</u>	<u>36,816,856</u>	
Fund Balance - June 30	<u>\$ 46,248,573</u>	<u>\$ 40,812,805</u>	<u>\$ 36,816,856</u>	<u>\$ 34,309,767</u>	
Fund Balance					
Non-spendable:					
Prepaid expenditures	\$ 313,102	\$ 313,102	\$ 313,102	\$ 313,102	
Committed:					
Economic stabilization	7,000,000	7,000,000	7,000,000	7,000,000	
Assigned					
Charter schools	0	0	0	0	
Community programs	8,817,603	8,817,603	8,817,603	8,817,603	
Programs	16,731,666	16,731,666	16,731,666	16,731,666	
Programs reported in the schools	2,910,241	2,910,241	2,910,241	2,910,241	
Employee benefit obligations	10,475,961	10,475,961	10,475,961	10,475,961	
Unassigned	<u>0</u>	<u>(5,435,768)</u>	<u>(9,431,717)</u>	<u>(11,938,806)</u>	
Total Fund Balance	<u>\$ 46,248,573</u>	<u>\$ 40,812,805</u>	<u>\$ 36,816,856</u>	<u>\$ 34,309,767</u>	

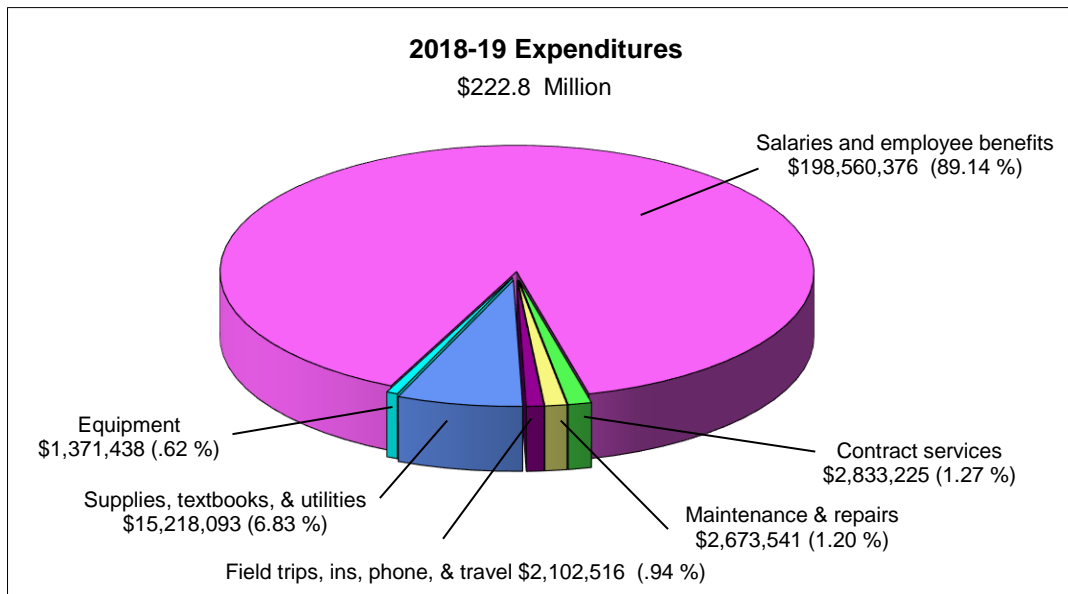
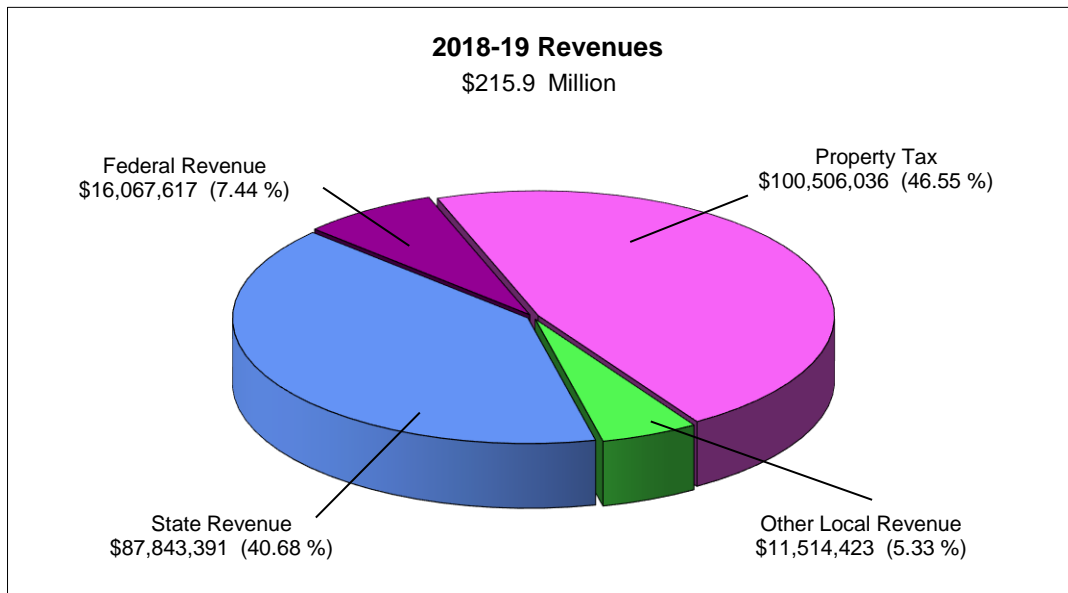
The column under the heading "Projected Growth Rate" is the rate of growth used in making the projection. The following explains the reasoning supporting the projected growth rate.

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 2018-19 With Comparative Information for Years 2014-15 Through 2017-18

Fund Expenditures by Object

	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Revised Budget	2018-19 Budget
Revenues:					
Property taxes	\$ 81,457,397	\$ 93,719,159	\$ 98,413,434	\$ 92,514,274	\$ 100,506,036
Interest on investments	139,298	785,853	1,277,467	1,116,200	1,116,200
Other local revenue	3,073,815	3,519,698	3,339,479	10,669,149	10,398,223
State of Utah	86,268,602	81,711,571	84,331,644	91,265,684	87,843,391
Federal government	16,154,210	16,644,446	16,314,388	18,950,437	16,067,617
Total Revenues	<u>187,093,322</u>	<u>196,380,727</u>	<u>203,676,412</u>	<u>214,515,744</u>	<u>215,931,467</u>
Expenditures:					
Salaries	115,073,459	119,193,351	122,680,251	139,748,964	140,934,342
Employee benefits	46,285,366	46,996,843	50,650,255	57,058,495	57,626,034
Contract services - professional & educational	2,535,644	2,372,498	1,902,260	3,436,589	2,833,225
Maintenance & repairs	4,230,686	3,121,596	3,004,212	2,670,931	2,673,541
Field trips, insurance, phone, & travel	1,552,969	1,599,787	1,374,767	2,193,584	2,102,516
Supplies, textbooks, & utilities	13,669,029	17,773,285	17,613,644	15,778,588	15,218,093
Equipment	4,355,753	1,452,427	1,802,015	1,528,209	1,371,438
Charter school local replacement *	0	0	2,119,093	0	0
Total Expenditures	<u>187,702,906</u>	<u>192,509,787</u>	<u>201,146,497</u>	<u>222,415,360</u>	<u>222,759,189</u>
Net change in fund balances	(609,584)	3,870,940	2,529,915	(7,899,616)	(6,827,722)
Fund Balance - July 1 Special Programs Fund **	0	0	0	10,152,426	0
Fund Balance - July 1	<u>45,032,214</u>	<u>44,422,630</u>	<u>48,293,570</u>	<u>50,823,485</u>	<u>53,076,295</u>
Fund Balance - June 30	<u>\$ 44,422,630</u>	<u>\$ 48,293,570</u>	<u>\$ 50,823,485</u>	<u>\$ 53,076,295</u>	<u>\$ 46,248,573</u>
Fund Balance					
Nonspendable:					
Prepaid expenditures	\$ 64,991	\$ 112,365	\$ 313,102	\$ 313,102	\$ 313,102
Committed:					
Economic stabilization ***	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000
Assigned					
Charter schools	802,288	756,250	845,022	368,133	0
Community programs	0	0	0	9,184,669	8,817,603
Programs	15,542,191	15,810,903	17,742,473	17,073,741	16,731,666
Programs reported in the schools	2,508,738	2,923,717	3,183,331	2,910,241	2,910,241
Employee benefit obligations	9,475,961	10,475,961	10,475,961	10,475,961	10,475,961
Unassigned: ****	<u>9,028,461</u>	<u>11,214,374</u>	<u>11,263,596</u>	<u>5,750,448</u>	<u>0</u>
Total Fund Balance	<u>\$ 44,422,630</u>	<u>\$ 48,293,570</u>	<u>\$ 50,823,485</u>	<u>\$ 53,076,295</u>	<u>\$ 46,248,573</u>

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

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

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

**** The 2018-19 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 2018-19 Through 2021-22
Fund Expenditures by Object

	2018-19 Budget	2019-20 Projected	2020-21 Projected	2021-22 Projected	Projected Growth Rate
Revenues:					
Property taxes	\$ 100,506,036	\$ 102,516,157	\$ 104,566,480	\$ 106,657,810	2.00%
Interest on investments	1,116,200	1,116,200	1,116,200	1,116,200	0.00%
Other local revenue	10,398,223	10,398,223	10,398,223	10,398,223	0.00%
State of Utah	87,843,391	89,600,259	91,392,264	93,220,109	2.00%
Federal government	16,067,617	16,067,617	16,067,617	16,067,617	0.00%
Total Revenues	<u>215,931,467</u>	<u>219,698,456</u>	<u>223,540,784</u>	<u>227,459,959</u>	1.78%
Expenditures:					
Salaries	140,934,342	142,343,685	143,767,122	145,204,793	1.00%
Employee benefits	57,626,034	58,490,425	59,367,781	60,258,298	1.50%
Contract services - professional & educational	2,833,225	2,847,391	2,861,628	2,875,936	0.50%
Maintenance & repairs	2,673,541	2,686,909	2,700,344	2,713,846	0.50%
Field trips, insurance, phone, & travel	2,102,516	2,102,516	2,102,516	2,102,516	0.00%
Supplies, textbooks, & utilities	15,218,093	15,291,860	15,365,904	15,440,221	0.50%
Equipment	1,371,438	1,371,438	1,371,438	1,371,438	0.00%
Total Expenditures	<u>222,759,189</u>	<u>225,134,224</u>	<u>227,536,733</u>	<u>229,967,048</u>	1.08%
Deficiency of revenues under expenditures	<u>(6,827,722)</u>	<u>(5,435,768)</u>	<u>(3,995,949)</u>	<u>(2,507,089)</u>	
Fund Balance - July 1	<u>53,076,295</u>	<u>46,248,573</u>	<u>40,812,805</u>	<u>36,816,856</u>	
Fund Balance - June 30	<u>\$ 46,248,573</u>	<u>\$ 40,812,805</u>	<u>\$ 36,816,856</u>	<u>\$ 34,309,767</u>	
Fund Balance					
Nonspendable:					
Prepaid expenditures	\$ 313,102	\$ 313,102	\$ 313,102	\$ 313,102	
Committed:					
Economic stabilization	7,000,000	7,000,000	7,000,000	7,000,000	
Assigned					
Charter schools	0	0	0	0	
Community programs	8,817,603	8,817,603	8,817,603	8,817,603	
Programs	16,731,666	16,731,666	16,731,666	16,731,666	
Programs reported in the schools	2,910,241	2,910,241	2,910,241	2,910,241	
Employee benefit obligations	10,475,961	10,475,961	10,475,961	10,475,961	
Unassigned	<u>0</u>	<u>(5,435,768)</u>	<u>(9,431,717)</u>	<u>(11,938,806)</u>	
Total Fund Balance	<u>\$ 46,248,573</u>	<u>\$ 40,812,805</u>	<u>\$ 36,816,856</u>	<u>\$ 34,309,767</u>	

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

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

SALT LAKE CITY SCHOOL DISTRICT

General Fund - Major Revenue Sources

For Fiscal Year 2018-19 With Comparative Information for Years 2014-15 Through 2017-18

	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Revised Budget	2018-19 Budget
REVENUES					
Local Sources					
Property tax	\$ 81,457,397	\$ 93,719,159	\$ 98,413,434	\$ 92,514,274	\$ 100,506,036
Interest on investments	139,298	785,853	1,277,467	1,116,200	1,116,200
Other local revenue	3,073,815	3,519,698	3,339,479	10,669,149	10,398,223
Total Local Sources	84,670,510	98,024,710	103,030,380	104,299,623	112,020,459
State Sources					
Regular Basic School Programs:					
Regular School Program K	1,871,174	1,607,761	1,562,989	1,611,461	1,416,613
Regular School Program 1-12	37,244,526	29,550,925	32,673,284	34,821,539	32,357,073
Foreign Exchange Students	65,384	58,748	60,496	52,976	40,740
Professional Staff Costs	7,314,204	7,439,876	7,635,604	7,810,507	7,950,509
Restricted Basic School Program					
Special Education - Regular Program	8,566,211	8,891,973	10,142,875	10,457,044	10,452,472
Special Education - Self Contained	2,678,880	2,809,048	2,709,457	2,821,377	2,821,284
Special Education - Preschool	0	0	0	846,888	846,888
Ext. Year Program - Sev. Handicapped	51,786	210,342	50,243	132,402	88,711
Special Education - State Programs	207,690	309,286	229,959	225,254	225,115
Career and Technical Education (CTE)	2,739,318	3,164,915	2,687,845	3,590,208	3,515,000
Class Size Reduction	5,200,652	4,789,789	4,727,345	4,924,450	5,030,609
School Lunch	21,499	22,596	22,077	28,846	28,800
Other State sources of revenue					
Flexible Allocation	911,353	887,838	292,614	283,606	278,431
Pupil Transportation to and from	2,774,619	2,828,786	3,045,006	2,874,301	2,875,000
Adv. Placement & IB (Accel. Learner)	115,617	105,899	106,783	138,902	124,673
Gifted and Talented (Accel. Learner)	102,263	105,023	108,461	110,444	110,400
At Risk programs	2,386,319	2,565,819	2,203,155	2,431,938	2,049,847
Youth In Custody	542,503	639,888	569,725	627,395	618,500
Adult Education	0	0	0	1,641,370	1,592,000
Concurrent Enrollment (Accel. Learner)	59,690	9,418	166,938	169,677	102,100
School LAND Trust	1,432,532	1,776,121	1,811,732	2,325,351	2,431,965
Reading Achievement	503,945	482,734	485,997	454,335	454,346
School Nurses	31,942	36,204	34,569	33,534	33,534
Beverly Taylor Sorenson Arts Grant	560,000	752,758	813,141	887,602	886,723
Critical Languages	75,256	79,610	58,528	104,324	120,553
Educator Salary Adjustment	7,339,878	7,370,669	7,436,949	7,514,371	7,575,051
Library Media	20,022	59,446	34,149	41,208	31,200
Teacher Salary Supplement	151,685	0	0	0	0
USTAR	306,077	438,696	306,197	378,700	378,500
Digital Teaching and Learning	0	0	369,173	438,200	438,200
Teachers' Supplies	223,851	262,262	261,436	213,902	234,414
Extended Day Kindergarten	439,717	1,975,151	407,345	404,594	404,594
Staff Development	301,000	402,000	408,524	0	0
UPASS (Utah Performance Assessment)					
System for Students	116,257	63,611	62,561	0	0
Charter School Local Replacement	1,274,880	1,344,420	1,544,772	1,648,080	1,647,000
Charter School Administration	76,800	77,000	77,200	75,600	75,600
Driver Education	257,116	239,280	368,006	242,691	165,000
Other State revenue	303,956	353,679	856,509	902,607	441,946
Total State Revenues	86,268,602	81,711,571	84,331,644	91,265,684	87,843,391
Federal Sources					
Restricted - direct	90,179	129,169	125,218	145,528	138,592
E Rate	237,248	226,892	162,618	111,746	0
Every Student Succeeds Act (ESSA)	8,392,162	8,896,675	8,569,945	9,178,583	7,454,220
Programs for the Disabled	4,974,032	4,971,345	5,384,692	5,133,021	5,132,095
Career and Technical Education (CTE)	411,221	398,155	419,881	342,078	342,000
Dept. of Health - Medicaid	1,797,882	1,504,355	1,251,835	1,574,289	1,320,000
Other restricted - through State	251,486	517,855	400,199	2,465,192	1,680,710
Total Federal Revenues	16,154,210	16,644,446	16,314,388	18,950,437	16,067,617
Total Revenue	\$ 187,093,322	\$ 196,380,727	\$ 203,676,412	\$ 214,515,744	\$ 215,931,467

SALT LAKE CITY SCHOOL DISTRICT

General Fund - Major Expenditures*For Fiscal Year 2018-19 With Comparative Information for Years 2014-15 Through 2017-18*

	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Revised Budget	2018-19 Budget
EXPENDITURES					
Instruction - Function 1000					
Salaries - teachers	\$ 76,726,888	\$ 79,008,659	\$ 80,443,066	\$ 85,367,121	\$ 87,299,964
Salaries - substitute teachers	1,265,079	1,399,385	1,246,568	1,229,606	1,161,800
Salaries - teacher aides	5,578,619	5,855,060	5,990,409	6,151,068	5,254,111
Salaries - other	24,817	52,722	8,302	61,127	69,647
Total salaries	83,595,403	86,315,826	87,688,345	92,808,922	93,785,522
Employee benefits	32,680,968	32,343,607	34,884,923	36,418,305	36,788,354
Purchased services	2,074,222	1,966,298	1,344,974	2,559,363	2,010,469
Supplies and materials	3,568,524	6,610,341	7,812,268	6,319,112	6,125,385
Textbooks	2,007,922	929,778	1,179,054	115,000	115,000
Total supplies and materials	5,576,446	7,540,119	8,991,322	6,434,112	6,240,385
Property (instructional equipment)	3,966,070	754,489	950,285	909,744	844,877
Total Expenditures - Instruction	127,893,109	128,920,339	133,859,849	139,130,446	139,669,607
Support Services/Counseling & Child Accounting - Function 2100					
Salaries - guidance	3,864,099	3,761,199	3,953,438	4,551,163	4,552,135
Salaries - health services	320,090	345,819	352,672	424,775	434,275
Salaries - secretarial & clerical	89,077	127,686	118,859	223,892	234,742
Salaries - other	59,942	61,459	336,313	343,599	357,137
Total salaries	4,333,208	4,296,163	4,761,282	5,543,429	5,578,289
Employee benefits	1,714,144	1,744,536	1,972,094	2,330,272	2,336,355
Purchased services	44,838	47,226	80,882	104,210	92,310
Supplies and materials	21,969	47,481	35,313	61,768	55,503
Total Expenditures - Support Services/ Counseling & Child Accounting	6,114,159	6,135,406	6,849,571	8,039,679	8,062,457
Support Services/Media Services & Educational Supervision - Function 2200					
Salaries - supervisors & directors	1,978,507	2,040,031	2,119,791	3,036,965	3,121,491
Salaries - media personnel	2,276,394	2,364,262	2,366,177	2,535,543	2,577,675
Salaries - secretarial & clerical	915,672	949,682	929,985	993,577	1,037,148
Salaries - media aides	40,143	42,182	44,007	48,438	48,438
Salaries - other	3,137,961	3,554,889	4,298,116	5,145,979	5,157,384
Total salaries	8,348,677	8,951,046	9,758,076	11,760,502	11,942,136
Employee benefits	3,298,165	3,591,451	3,978,908	4,798,057	4,919,256
Purchased services	583,258	546,069	422,816	787,504	641,548
Supplies and materials (except as below)	265,550	280,277	598,680	606,293	357,984
Library books	111,360	165,120	145,463	153,080	122,248
Periodicals	17,062	19,265	17,491	20,926	20,588
Audio visual materials	18,707	21,975	15,369	26,217	26,027
Property	36,381	0	0	0	0
Total Expenditures - Support Services/ Media Services & Educational Supervision	\$ 12,679,160	\$ 13,575,203	\$ 14,936,803	\$ 18,152,579	\$ 18,029,787

SALT LAKE CITY SCHOOL DISTRICT

General Fund - Major Expenditures

For Fiscal Year 2018-19 With Comparative Information for Years 2014-15 Through 2017-18

	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Revised Budget	2018-19 Budget
Support Services/General District Administration - Function 2300					
Salaries - district administration	\$ 248,566	\$ 257,689	\$ 429,692	\$ 446,041	\$ 446,041
Salaries - secretarial & clerical	90,555	95,755	106,289	105,595	110,034
Salaries - other	0	0	25,800	30,374	30,374
Total salaries	339,121	353,444	561,781	582,010	586,449
Employee benefits	176,808	246,202	266,917	271,983	275,525
Purchased services	143,934	170,458	158,470	133,954	130,954
Supplies and materials	61,827	52,509	64,839	75,800	75,800
Other objects	(1,157)	(11,574)	0	16,982	9,081
Total Expenditures - Support Services/ General District Administration	720,533	811,039	1,052,007	1,080,729	1,077,809
Support Services/General School Administration - Function 2400					
Salaries - principals and assistants	4,848,742	5,142,447	5,386,492	7,196,929	7,278,122
Salaries - secretarial & clerical	1,997,805	2,137,717	2,185,105	2,312,688	2,339,459
Total salaries	6,846,547	7,280,164	7,571,597	9,509,617	9,617,581
Employee benefits	3,033,243	3,194,022	3,403,418	4,352,624	4,411,850
Purchased services	256,460	220,001	196,139	474,861	494,039
Supplies and materials	402,040	377,230	403,375	417,151	416,947
Total Expenditures - Support Services/ General School Administration	10,538,290	11,071,417	11,574,529	14,754,253	14,940,417
Support Services/Central Services - Function 2500					
Salaries	3,304,934	3,420,559	3,355,307	3,755,222	3,780,094
Employee benefits	1,433,210	1,572,261	1,573,125	1,792,109	1,838,352
Purchased services	209,363	195,738	135,900	255,651	227,620
Supplies and materials	158,200	198,107	278,150	218,608	233,775
Total Expenditures - Support Services/ Central Services	5,105,707	5,386,665	5,342,482	6,021,590	6,079,841
Operation & Maintenance of School Buildings - Function 2600					
Salaries	5,761,147	5,948,609	6,222,260	6,562,754	6,734,202
Employee benefits	2,838,836	3,089,044	3,278,065	3,538,116	3,513,998
Purchased services	4,171,424	3,045,504	3,181,952	2,783,002	2,903,235
Supplies and materials	6,461,675	8,618,177	6,600,794	6,620,661	6,700,633
Equipment	0	34,159	155,320	0	0
Total Expenditures - Operation & Maintenance of School Buildings	\$ 19,233,082	\$ 20,735,493	\$ 19,438,391	\$ 19,504,533	\$ 19,852,068

SALT LAKE CITY SCHOOL DISTRICT

General Fund - Major Expenditures

For Fiscal Year 2018-19 With Comparative Information for Years 2014-15 Through 2017-18

	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Revised Budget	2018-19 Budget
Support Services/Student Transportation Services - Function 2700					
Salaries - secretarial & clerical	\$ 58,179	\$ 68,213	\$ 68,842	\$ 71,697	\$ 71,697
Salaries - supervisors	107,122	103,120	105,540	110,859	110,859
Salaries - bus drivers	2,087,638	2,149,435	2,274,505	2,348,666	2,367,128
Salaries - mechanics	242,185	251,499	253,959	258,701	263,435
Total salaries	<u>2,495,124</u>	<u>2,572,267</u>	<u>2,702,846</u>	<u>2,789,923</u>	<u>2,813,119</u>
Employee benefits	1,087,238	1,189,570	1,265,136	1,337,693	1,364,143
Purchased services	836,957	901,660	759,035	635,579	635,579
Supplies and materials	530,180	396,829	411,154	477,000	477,000
Equipment	317,043	663,780	694,418	700,000	526,561
Total Expenditures - Support Services/ Student Transportation Services	<u>5,266,542</u>	<u>5,724,106</u>	<u>5,832,589</u>	<u>5,940,195</u>	<u>5,816,402</u>
Child Nutrition Services - Function 3100					
Salaries	49,298	55,271	58,759	59,914	59,646
Employee benefits	22,752	26,151	27,669	29,997	28,987
Purchased services	0	924	1,072	2,500	2,500
Supplies and materials	44,014	56,199	51,691	57,060	58,277
Equipment	36,260	0	1,992	0	0
Other objects	0	11,574	0	0	0
Total Expenditures - Child Nutrition Services	<u>152,324</u>	<u>150,119</u>	<u>141,183</u>	<u>149,471</u>	<u>149,410</u>
Community Services and Building Rentals - Function 3300 *					
Salaries	0	0	0	6,376,671	6,037,304
Employee benefits	0	0	0	2,189,339	2,149,214
Purchased services	0	0	0	547,498	461,947
Supplies and materials	0	0	0	526,627	432,926
Equipment	0	0	0	1,750	0
Other objects	0	0	2,119,093	0	0
Total Expenditures - Community Services and Building Rentals	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 2,119,093</u>	<u>\$ 9,641,885</u>	<u>\$ 9,081,391</u>
TOTAL EXPENDITURES	<u><u>\$ 187,702,906</u></u>	<u><u>\$ 192,509,787</u></u>	<u><u>\$ 201,146,497</u></u>	<u><u>\$ 222,415,360</u></u>	<u><u>\$ 222,759,189</u></u>

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

SALT LAKE CITY SCHOOL DISTRICT
Summary of Budgets - Special Revenue Funds
Fiscal Year 2018-19 Budget
Fund Expenditures by Function

	Total Special Revenue Funds	Child Nutrition Fund	Student Activity Fund	Pass-Through Taxes Fund	Education Foundation Fund
Revenues:					
Property taxes	\$ 15,485,472	\$ 0	\$ 0	\$ 15,485,472	\$ 0
Interest on investments	5,000	0	0	0	5,000
Sale of food	1,438,795	1,438,795	0	0	0
Other local revenue	6,926,741	126,741	4,500,000	0	2,300,000
State of Utah	2,071,486	2,071,486	0	0	0
Federal government	9,638,226	9,638,226	0	0	0
Total Revenues	<u>35,565,720</u>	<u>13,275,248</u>	<u>4,500,000</u>	<u>15,485,472</u>	<u>2,305,000</u>
Expenditures:					
Instruction	4,500,000	0	4,500,000	0	0
Child nutrition services	12,943,652	12,943,652	0	0	0
Community services and building rentals	17,463,747	0	0	15,485,472	1,978,275
Total Expenditures:	<u>34,907,399</u>	<u>12,943,652</u>	<u>4,500,000</u>	<u>15,485,472</u>	<u>1,978,275</u>
Deficiency of revenues under expenditures	658,321	331,596	0	0	326,725
Other financing sources:					
Sale of capital assets	20,000	20,000	0	0	0
Net change in fund balances	678,321	351,596	0	0	326,725
Fund Balance - July 1	<u>7,667,734</u>	<u>2,407,333</u>	<u>3,016,047</u>	<u>0</u>	<u>2,244,354</u>
Fund Balance - June 30	<u>\$ 8,346,055</u>	<u>\$ 2,758,929</u>	<u>\$ 3,016,047</u>	<u>\$ 0</u>	<u>\$ 2,571,079</u>
Fund Balance					
Nonspendable:					
Inventories	\$ 776,503	\$ 776,503	\$ 0	0	0
Prepaid expenditures	62,351	62,351	0	0	0
Restricted:					
Child nutrition services	1,920,075	1,920,075	0	0	0
Salt Lake Education Foundation	2,571,079	0	0	0	2,571,079
Assigned:					
Students	3,016,047	0	3,016,047	0	0
Unassigned: *	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Fund Balance	<u>\$ 8,346,055</u>	<u>\$ 2,758,929</u>	<u>\$ 3,016,047</u>	<u>\$ 0</u>	<u>\$ 2,571,079</u>

* The 2018-19 proposed budget shows an Unassigned Fund Balance of \$0, as required by State law. (Refer to Significant Laws Affecting This Budget, 53G-7, pages 33-35, and Budget Development and Administration Policies, page 35)



SALT LAKE CITY SCHOOL DISTRICT
Summary of Budgets - Special Revenue Funds
Fiscal Year 2018-19 Budget
Fund Expenditures by Object

	Total Special Revenue Funds	Child Nutrition Fund	Student Activity Fund	Pass-Through Taxes Fund	Education Foundation Fund
Revenues:					
Property taxes	\$ 15,485,472	\$ 0	\$ 0	\$ 15,485,472	\$ 0
Interest on investments	5,000	0	0	0	5,000
Sale of food	1,438,795	1,438,795	0	0	0
Other local revenue	6,926,741	126,741	4,500,000	0	2,300,000
State of Utah	2,071,486	2,071,486	0	0	0
Federal government	9,638,226	9,638,226	0	0	0
Total Revenues	35,565,720	13,275,248	4,500,000	15,485,472	2,305,000
Expenditures:					
Salaries	4,029,216	3,615,143	309,073	0	105,000
Employee benefits	1,906,837	1,775,615	97,947	0	33,275
Contract services - professional and educational	1,320,900	704,900	186,000	0	430,000
Field trips, insurance, phone, & travel	685,712	34,455	96,257	0	555,000
Cost of food sold	4,487,221	4,487,221	0	0	0
Supplies, textbooks, & utilities	5,360,223	761,500	3,788,723	0	810,000
Equipment	928,000	882,000	21,000	0	25,000
Indirect costs, interest, & other costs	3,013,863	682,818	1,000	2,310,045	20,000
Tax increment paid to other entity	13,175,427	0	0	13,175,427	0
Total Expenditures:	34,907,399	12,943,652	4,500,000	15,485,472	1,978,275
Deficiency of revenues under expenditures	658,321	331,596	0	0	326,725
Other financing sources:					
Sale of capital assets	20,000	20,000	0	0	0
Net change in fund balances	678,321	351,596	0	0	326,725
Fund Balance - July 1	7,667,734	2,407,333	3,016,047	0	2,244,354
Fund Balance - June 30	\$ 8,346,055	\$ 2,758,929	\$ 3,016,047	\$ 0	\$ 2,571,079
Fund Balance					
Nonspendable:					
Inventories	\$ 776,503	\$ 776,503	\$ 0	0	0
Prepaid expenditures	62,351	62,351	0	0	0
Restricted:					
Child nutrition services	1,920,075	1,920,075	0	0	0
Salt Lake Education Foundation	2,571,079				2,571,079
Committed:					
Community Recreation	0	0	0	0	0
Assigned:					
Students	3,016,047	0	3,016,047	0	0
Unassigned: *	0	0	0	0	0
Total Fund Balance	\$ 8,346,055	\$ 2,758,929	\$ 3,016,047	\$ 0	\$ 2,571,079

* The 2018-19 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 2018-19 With Comparative Information for Years 2014-15 Through 2017-18***Fund Expenditures by Function**

	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 * Revised Budget	2018-19 Budget
Revenues					
Local sources					
Property tax	\$ 1,982,072	\$ 2,225,032	\$ 2,223,398	\$ 0	\$ 0
Tuition	1,845,325	1,765,948	1,600,922	0	0
Other local revenue	6,389,659	8,004,620	8,537,090	0	0
Total local sources	10,217,056	11,995,600	12,361,410	0	0
State sources					
Special Education - Preschool	947,037	907,416	850,738	0	0
Adult High School Completion	1,899,726	1,648,426	1,775,119	0	0
Other State revenue	665,807	297,885	384,799	0	0
Total State revenues	3,512,570	2,853,727	3,010,656	0	0
Federal sources					
21st Century/Learning Plus	486,563	719,102	548,031	0	0
Handicapped - Preschool	200,927	157,092	161,754	0	0
Adult Education	280,030	281,730	294,010	0	0
Other Federal revenue	3,215,594	1,118,454	1,394,144	0	0
Total Federal revenues	4,183,114	2,276,378	2,397,939	0	0
Total Revenues	17,912,740	17,125,705	17,770,005	0	0
Expenditures					
Instruction	9,520,801	7,476,887	7,905,549	0	0
Counseling & child accounting	110,411	111,799	98,015	0	0
Media services & educational supervision	3,866,291	3,318,068	3,266,137	0	0
General district administration	306,427	234,494	238,669	0	0
General school administration	2,017,780	2,191,080	2,354,730	0	0
Central services	137,363	149,417	143,919	0	0
Operation & maintenance of school buildings	644,019	307,763	422,108	0	0
Columbus - adult trainable	475,648	0	0	0	0
Community services and building rentals	37,355	37,491	20,618	0	0
Capital outlay	784,515	0	2,044,057	0	0
Total Expenditures	17,900,610	13,826,999	16,493,802	0	0
Net change in fund balances	12,130	3,298,706	1,276,203	0	0
Fund Balance - July 1	5,565,387	5,577,517	8,876,223	0	0
Fund Balance - June 30	\$ 5,577,517	\$ 8,876,223	\$ 10,152,426	\$ 0	\$ 0
Fund Balance					
Nonspendable:					
Prepaid expenditures	\$ 84,575	\$ 84,604	\$ 0	\$ 0	\$ 0
Restricted:					
Community recreation	319,414	466,941	460,753	0	0
Assigned:					
Programs reported in the special revenue funds	5,172,333	8,308,969	9,683,750	0	0
Programs reported in the schools	1,195	15,709	7,923	0	0
Unassigned:	0	0	0	0	0
Total Fund Balance	\$ 5,577,517	\$ 8,876,223	\$ 10,152,426	\$ 0	\$ 0

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

SALT LAKE CITY SCHOOL DISTRICT

Special Programs Fund Budget

For Fiscal Year 2018-19 With Comparative Information for Years 2014-15 Through 2017-18

Fund Expenditures by Object

	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 * Revised Budget	2018-19 Budget
Revenues					
Local sources					
Property tax	\$ 1,982,072	\$ 2,225,032	\$ 2,223,398	\$ 0	\$ 0
Tuition	1,845,325	1,765,948	1,600,922	0	0
Other local revenue	6,389,659	8,004,620	8,537,090	0	0
Total local sources	10,217,056	11,995,600	12,361,410	0	0
State sources					
Special Education - Preschool	947,037	907,416	850,738	0	0
Adult High School Completion	1,899,726	1,648,426	1,775,119	0	0
Other State revenue	665,807	297,885	384,799	0	0
Total State Revenues	3,512,570	2,853,727	3,010,656	0	0
Federal sources					
21st Century/Learning Plus	486,563	719,102	548,031	0	0
Handicapped - Preschool	200,927	157,092	161,754	0	0
Adult Education	280,030	281,730	294,010	0	0
Other Federal revenue	3,215,594	1,118,454	1,394,144	0	0
Total Federal Revenues	4,183,114	2,276,378	2,397,939	0	0
Total Revenues	17,912,740	17,125,705	17,770,005	0	0
Expenditures					
Salaries	10,402,994	8,700,191	8,978,141	0	0
Employee benefits	3,114,554	2,648,654	2,869,550	0	0
Contract services - professional and educational	1,298,122	1,296,870	1,238,641	0	0
Maintenance & repairs	1,161,647	67,713	2,114,738	0	0
Field trips, insurance, phone, & travel	339,492	288,151	331,545	0	0
Supplies, textbooks, & utilities	1,166,549	574,143	698,840	0	0
Equipment	102,469	16,635	21,515	0	0
Indirect costs	314,783	234,642	240,832	0	0
Total Expenditures	17,900,610	13,826,999	16,493,802	0	0
Net change in fund balances	12,130	3,298,706	1,276,203	0	0
Fund Balance - July 1	5,565,387	5,577,517	8,876,223	0	0
Fund Balance - June 30	\$ 5,577,517	\$ 8,876,223	\$ 10,152,426	\$ 0	\$ 0
Fund Balance					
Nonspendable:					
Prepaid expenditures	\$ 84,575	\$ 84,604	\$ 0	\$ 0	\$ 0
Restricted:					
Community recreation	319,414	466,941	460,753	0	0
Assigned:					
Programs reported in the special revenue funds	5,172,333	8,308,969	9,683,750	0	0
Programs reported in the schools	1,195	15,709	7,923	0	0
Unassigned:	0	0	0	0	0
Total Fund Balance	\$ 5,577,517	\$ 8,876,223	\$ 10,152,426	\$ 0	\$ 0

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

SALT LAKE CITY SCHOOL DISTRICT

Child Nutrition Fund Budget

For Fiscal Year 2018-19 With Comparative Information for Years 2014-15 Through 2017-18

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.

	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Revised Budget	2018-19 Budget
Revenues:					
Sale of food	\$ 1,247,160	\$ 1,316,716	\$ 1,326,830	\$ 1,404,892	\$ 1,438,795
Other local revenue	135,909	117,051	126,924	124,100	126,741
State of Utah	1,726,002	1,841,414	1,870,333	1,914,868	2,071,486
Federal government	9,674,516	10,024,222	10,057,395	9,431,740	9,638,226
Total Revenues	12,783,587	13,299,403	13,381,482	12,875,600	13,275,248
Expenditures:					
Salaries	3,161,552	3,244,602	3,335,914	3,499,777	3,615,143
Employee benefits	1,376,053	1,437,527	1,474,531	1,693,522	1,775,615
Cost of food sold	5,792,693	5,797,145	5,760,511	5,221,778	4,487,221
Supplies and materials	642,742	800,763	655,743	715,791	761,500
Contracted services	533,433	538,814	568,602	897,719	704,900
Indirect costs, interest, & other costs	742,329	986,745	1,012,720	1,241,818	682,818
Equipment & equipment maintenance	208,022	263,837	392,058	250,500	882,000
Other expenses	15,823	25,354	21,528	25,127	34,455
Total Expenditures	12,472,647	13,094,787	13,221,607	13,546,032	12,943,652
Excess (deficiency) of revenues over (under) expenditures	310,940	204,616	159,875	(670,432)	331,596
Other financing sources:					
Sale of capital assets	9,204	15,424	22,541	31,000	20,000
Net change in fund balances	320,144	220,040	182,416	(639,432)	351,596
Fund Balance - July 1	2,324,165	2,644,309	2,864,349	3,046,765	2,407,333
Fund Balance - June 30	\$ 2,644,309	\$ 2,864,349	\$ 3,046,765	\$ 2,407,333	\$ 2,758,929
Fund Balance					
Nonspendable:					
Inventories	\$ 656,163	\$ 762,887	\$ 776,503	\$ 776,503	\$ 776,503
Prepaid expenditures	0	1,812	62,351	62,351	62,351
Restricted:					
Child nutrition services	1,988,146	2,099,650	2,207,911	1,568,479	1,920,075
Total Fund Balance	\$ 2,644,309	\$ 2,864,349	\$ 3,046,765	\$ 2,407,333	\$ 2,758,929

SALT LAKE CITY SCHOOL DISTRICT
Child Nutrition Fund Budget Projected
Fiscal Years 2018-19 Through 2021-22
Fund Expenditures by Object

	2018-19 Budget	2019-20 Projected	2020-21 Projected	2021-22 Projected	Projected Growth Rate
Revenues:					
Sale of food	\$ 1,438,795	\$ 1,438,795	\$ 1,438,795	\$ 1,438,795	0.00%
Other local revenue	126,741	126,741	126,741	126,741	0.00%
State of Utah	2,071,486	2,112,916	2,155,174	2,198,277	2.00%
Federal government	9,638,226	9,830,991	10,027,611	10,228,163	2.00%
Total Revenues	13,275,248	13,509,443	13,748,321	13,991,976	1.77%
Expenditures:					
Salaries	3,615,143	3,651,294	3,687,807	3,724,685	1.00%
Employee benefits	1,775,615	1,802,249	1,829,283	1,856,722	1.50%
Cost of food sold	4,487,221	4,621,838	4,760,493	4,903,308	3.00%
Supplies and materials	761,500	765,308	769,135	772,981	0.50%
Contracted services	704,900	708,425	711,967	715,527	0.50%
Indirect costs, interest, & other costs	682,818	682,818	682,818	682,818	0.00%
Equipment & equipment maintenance	882,000	282,000	282,000	282,000	0.00%
Other expenses	34,455	34,455	34,455	34,455	0.00%
Total Expenditures	12,943,652	12,548,387	12,757,958	12,972,496	0.10%
Excess (deficiency) of revenues over (under) expenditures	331,596	961,056	990,363	1,019,480	
Other financing sources:					
Sale of capital assets	20,000	20,000	20,000	20,000	
Net change in fund balance	351,596	981,056	1,010,363	1,039,480	
Fund Balance - July 1	2,407,333	2,758,929	3,739,985	4,750,348	
Fund Balance - June 30	\$ 2,758,929	\$ 3,739,985	\$ 4,750,348	\$ 5,789,828	
Fund Balance					
Non-spendable:					
Inventories	\$ 776,503	\$ 776,503	\$ 776,503	\$ 776,503	
Prepaid expenditures	62,351	62,351	62,351	62,351	
Restricted:					
Child nutrition services	1,920,075	2,901,131	3,911,494	4,950,974	
Total Fund Balance	\$ 2,758,929	\$ 3,739,985	\$ 4,750,348	\$ 5,789,828	

The column under the heading "Projected Growth Rate" are the revenue and expense growth rates used in making the projections. Student enrollment and participation rates are expected to remain constant. Student meal prices are not projected to increase during the projection period; therefore, local food sales are projected at no increase. State revenue projections are based upon increasing revenue receipt trends since the recession. Federal revenue projections are based upon the historical trend of per meal reimbursement rates. The District currently has two community eligible schools. Expenditure projections are based on estimates of salary and benefit cost increases. In 2018-19 an additional \$600,000 was budgeted to replace equipment at the Edison, Meadowlark, and West kitchens that will not be budgeted in 2019-20.

SALT LAKE CITY SCHOOL DISTRICT

Student Activity Fund Budget*For Fiscal Year 2018-19 With Comparative Information for Years 2014-15 Through 2017-18***Fund Expenditures by Object**

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

	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Revised Budget	2018-19 Budget
Revenues:					
Other local revenue	\$ 3,456,344	\$ 3,544,427	\$ 4,191,344	\$ 4,500,000	\$ 4,500,000
Total Revenues	<u>3,456,344</u>	<u>3,544,427</u>	<u>4,191,344</u>	<u>4,500,000</u>	<u>4,500,000</u>
Expenditures:					
Salaries	258,512	224,740	258,693	309,073	309,073
Employee benefits	43,815	34,945	54,413	97,947	97,947
Field trips, insurance, phone, & travel	57,648	101,772	62,706	96,257	96,257
Supplies and materials	2,721,671	2,898,050	3,344,544	3,788,723	3,788,723
Contracted services	152,859	146,966	158,653	186,000	186,000
Memberships & dues	0	0	215	1,000	1,000
Equipment	66,478	10,650	11,309	21,000	21,000
Total Expenditures	<u>3,300,983</u>	<u>3,417,123</u>	<u>3,890,533</u>	<u>4,500,000</u>	<u>4,500,000</u>
Net change in fund balances	155,361	127,304	300,811	0	0
Fund Balance - July 1	<u>2,432,571</u>	<u>2,587,932</u>	<u>2,715,236</u>	<u>3,016,047</u>	<u>3,016,047</u>
Fund Balance - June 30	<u>\$ 2,587,932</u>	<u>\$ 2,715,236</u>	<u>\$ 3,016,047</u>	<u>\$ 3,016,047</u>	<u>\$ 3,016,047</u>
Fund Balance					
Nonspendable:					
Prepaid expenditures	3,275	2,180	0	0	0
Assigned:					
Students	<u>2,584,657</u>	<u>2,713,056</u>	<u>3,016,047</u>	<u>3,016,047</u>	<u>3,016,047</u>
Total Fund Balances	<u>\$ 2,587,932</u>	<u>\$ 2,715,236</u>	<u>\$ 3,016,047</u>	<u>\$ 3,016,047</u>	<u>\$ 3,016,047</u>

SALT LAKE CITY SCHOOL DISTRICT
Student Activity Fund Budget Projected
Fiscal Years 2018-19 Through 2021-22
Fund Expenditures by Object

	2018-19 Budget	2019-20 Projected	2020-21 Projected	2021-22 Projected	Projected Growth Rate
Revenues:					
Other local revenue	\$ 4,500,000	\$ 4,500,000	\$ 4,500,000	\$ 4,500,000	0.00%
Total Revenues	<u>4,500,000</u>	<u>4,500,000</u>	<u>4,500,000</u>	<u>4,500,000</u>	<u>0.00%</u>
Expenditures:					
Salaries	309,073	312,163	315,285	318,438	1.00%
Employee benefits	97,947	99,416	100,907	102,421	1.50%
Field trips, insurance, phone, & travel	96,257	96,738	97,222	97,708	0.50%
Supplies and materials	3,788,723	3,807,667	3,826,705	3,845,840	0.50%
Contracted services	186,000	186,930	187,865	186,000	0.50%
Memberships & dues	1,000	1,000	1,000	1,000	0.00%
Equipment & equipment maintenance	21,000	21,000	21,000	21,000	0.00%
Total Expenditures	<u>4,500,000</u>	<u>4,524,914</u>	<u>4,549,984</u>	<u>4,572,407</u>	<u>0.53%</u>
Net Change in fund balance	0	(24,914)	(49,984)	(72,407)	
Fund Balance - July 1	<u>3,016,047</u>	<u>3,016,047</u>	<u>2,991,133</u>	<u>2,941,149</u>	
Fund Balance - June 30	<u>\$ 3,016,047</u>	<u>\$ 2,991,133</u>	<u>\$ 2,941,149</u>	<u>\$ 2,868,742</u>	
Fund Balance					
Non-spendable:					
Prepaid expenditures	0	0	0	0	
Assigned:					
Students	<u>3,016,047</u>	<u>2,991,133</u>	<u>2,941,149</u>	<u>2,868,742</u>	
Total Fund Balance	<u>\$ 3,016,047</u>	<u>\$ 2,991,133</u>	<u>\$ 2,941,149</u>	<u>\$ 2,868,742</u>	

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

SALT LAKE CITY SCHOOL DISTRICT

Pass-Through Taxes Fund Budget*For Fiscal Year 2018-19 With Comparative Information for Years 2014-15 Through 2017-18***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 17C-1 and Utah Code 53A-1, respectively. 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.

	2014-15 *	2015-16	2016-17	2017-18 **	2018-19
	Actual	Actual	Actual	Revised Budget	Budget
Revenues:					
Property tax	\$ 13,487,433	\$ 14,756,784	\$ 16,028,042	\$ 15,682,244	\$ 15,485,472
Total Revenues	<u>13,487,433</u>	<u>14,756,784</u>	<u>16,028,042</u>	<u>15,682,244</u>	<u>15,485,472</u>
Expenditures:					
Charter School Local Replacement	0	0	0	2,506,817	2,310,045
Tax increment paid to other entity	<u>13,487,433</u>	<u>14,756,784</u>	<u>16,028,042</u>	<u>13,175,427</u>	<u>13,175,427</u>
Total Expenditures	<u>13,487,433</u>	<u>14,756,784</u>	<u>16,028,042</u>	<u>15,682,244</u>	<u>15,485,472</u>
Net change in fund balances	0	0	0	0	0
Fund Balance - July 1	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance - June 30	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Fund Balance					
Nonspendable:					
Inventories	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Prepaid expenditures	0	0	0	0	0
Restricted:					
Unassigned: *	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Fund Balance	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

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

** 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 2018-19 Through 2021-22
Fund Expenditures by Object

	2018-19 Budget	2019-20 Projected	2020-21 Projected	2021-22 Projected	Projected Growth Rate
Revenues:					
Property tax	\$ 15,485,472	\$ 15,485,472	\$ 15,485,472	\$ 15,485,472	0.00%
Total Revenues	<u>15,485,472</u>	<u>15,485,472</u>	<u>15,485,472</u>	<u>15,485,472</u>	0.00%
Expenditures:					
Charter School Local Replacement	2,310,045	2,310,045	2,310,045	2,310,045	0.00%
Tax increment paid to other entity	<u>13,175,427</u>	<u>13,175,427</u>	<u>13,175,427</u>	<u>13,175,427</u>	0.00%
Total Expenditures	<u>15,485,472</u>	<u>15,485,472</u>	<u>15,485,472</u>	<u>15,485,472</u>	0.00%
Net Change in fund balance	0	0	0	0	
Fund Balance - July 1	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
Fund Balance - June 30	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	
Fund Balance					
Nonspendable:					
Inventories	\$ 0	\$ 0	\$ 0	\$ 0	
Prepaid expenditures	0	0	0	0	
Restricted:					
Unassigned:	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
Total Fund Balance	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	

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

SALT LAKE CITY SCHOOL DISTRICT

Salt Lake Education Foundation*For Fiscal Year 2018-19 With Comparative Information for Years 2014-15 Through 2017-18***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.

	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18* Revised Budget	2018-19 Budget
Revenues:					
Interest on investments	\$ 0	\$ 0	\$ 0	\$ 5,000	\$ 5,000
Local contributions	0	0	0	2,300,000	2,300,000
State of Utah	0	0	0	600	0
Total Revenues	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,305,600</u>	<u>2,305,000</u>
Expenditures:					
Salaries	0	0	0	105,000	105,000
Employee benefits	0	0	0	33,275	33,275
Contracted services	0	0	0	3,014,000	430,000
Field trips, insurance, phone, & travel	0	0	0	80,000	80,000
Scholarships	0	0	0	475,000	475,000
Supplies and materials	0	0	0	810,000	810,000
Equipment	0	0	0	25,000	25,000
Other expenses	0	0	0	20,000	20,000
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>4,562,275</u>	<u>1,978,275</u>
Net change in fund balances	0	0	0	(2,256,675)	326,725
Fund Balance - July 1	<u>0</u>	<u>0</u>	<u>0</u>	<u>4,501,029</u>	<u>2,244,354</u>
Fund Balance - June 30	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 2,244,354</u>	<u>\$ 2,571,079</u>
Fund Balance					
Restricted:					
Salt Lake Education Foundation	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,244,354</u>	<u>2,571,079</u>
Total Fund Balances	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 2,244,354</u>	<u>\$ 2,571,079</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 2018-19 through 2021-22
Fund Expenditures by Object

	2018-19 Budget	2019-20 Projected	2020-21 Projected	2021-22 Projected	Projected Growth Rate
Revenues:					
Interest on investments	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	0.00%
Local contributions	<u>2,300,000</u>	<u>2,300,000</u>	<u>2,300,000</u>	<u>2,300,000</u>	0.00%
Total Revenues	<u>2,305,000</u>	<u>2,305,000</u>	<u>2,305,000</u>	<u>2,305,000</u>	0.00%
Expenditures:					
Salaries	105,000	106,050	107,111	108,182	1.00%
Employee benefits	33,275	33,774	34,281	34,795	1.50%
Contracted services	430,000	432,150	434,311	436,483	0.50%
Field trips, insurance, phone, & travel	80,000	80,000	80,000	80,000	0.00%
Scholarships	475,000	475,000	475,000	475,000	0.00%
Supplies and materials	810,000	814,050	818,120	822,211	0.50%
Equipment	25,000	25,000	25,000	25,000	0.00%
Other expenses	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>	0.00%
Total Expenditures	<u>1,978,275</u>	<u>1,986,024</u>	<u>1,993,823</u>	<u>2,001,671</u>	3.50%
Net change in fund balances	326,725	318,976	311,177	303,329	
Fund Balance - July 1	<u>2,244,354</u>	<u>2,571,079</u>	<u>2,890,055</u>	<u>3,201,232</u>	
Fund Balance - June 30	<u>\$ 2,571,079</u>	<u>\$ 2,890,055</u>	<u>\$ 3,201,232</u>	<u>\$ 3,504,561</u>	
Fund Balance					
Restricted:					
Salt Lake Education Foundation	<u>2,571,079</u>	<u>2,890,055</u>	<u>3,201,232</u>	<u>3,504,561</u>	
Total Fund Balances	<u>\$ 2,571,079</u>	<u>\$ 2,890,055</u>	<u>\$ 3,201,232</u>	<u>\$ 3,504,561</u>	

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



SALT LAKE CITY SCHOOL DISTRICT

Summary of Budgets - Capital Projects & Debt Service Funds

Fiscal Year 2018-19 Budget

	Capital Projects & Debt Service Funds	Capital Projects Fund	Debt Service Fund
Revenues:			
Property tax	\$ 36,517,954	\$ 27,713,650	\$ 8,804,304
Interest on investments	232,275	224,275	8,000
Other local revenue	161,332	161,332	0
Total Revenues	36,911,561	28,099,257	8,812,304
Expenditures:			
Salaries	2,524,426	2,524,426	0
Employee benefits	1,342,836	1,342,836	0
Contracted services	40,416,626	40,416,626	0
Supplies and materials	2,069,264	2,069,264	0
Travel and conferences	30,595	30,595	0
Equipment & property acquisition	540,700	540,700	0
Redemption of bond principal	7,350,000	0	7,350,000
Interest on bonds	1,655,219	74,219	1,581,000
Paying agent fees	7,450	5,450	2,000
Total Expenditures	55,937,116	47,004,116	8,933,000
Deficiency of revenues under expenditures	(19,025,555)	(18,904,859)	(120,696)
Other Financing Sources (Uses):			
Sale of real property	73,000	73,000	0
Net change in fund balances	(18,952,555)	(18,831,859)	(120,696)
Fund Balance - July 1	42,623,151	40,274,185	2,348,966
Fund Balance - June 30	\$ 23,670,596	\$ 21,442,326	\$ 2,228,270
Fund Balance			
Nonspendable:			
Prepaid expenditures	\$ 74,476	\$ 74,476	\$ 0
Restricted:			
Bond payments	6,078,763	6,078,763	0
Capital projects	15,289,087	15,289,087	0
Debt service	2,228,270	0	2,228,270
Unassigned: *	0	0	0
Total Fund Balance	\$ 23,670,596	\$ 21,442,326	\$ 2,228,270

* The 2018-19 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 2018-19 fiscal year. All projects and amounts reflected in the 2018-19 budget year are scheduled for completion during the 2018-19 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

The District undertook a district-wide capital program to complete major remodels or replace most schools at the turn of the century. Because of this massive undertaking, the District's schools as a whole are some of the most up-to-date in the state. Most capital expenditures are to keep facilities well maintained to protect the taxpayer investment, provide a safe educational and working environment, and to improve the quality of education programs. A review of the five-year capital plan shows roof, carpeting, and parking lot repairs; HVAC control, fire-sprinkling, telephone and monoxide upgrades; classroom configuration changes; and a transportation building emergency generator. For 2018-19, site improvements of just over \$2.0 million dollars are planned, building improvements of just under \$6.0 million dollars are planned, and Meadowlark and Edison Elementary school replacements of \$31.7 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 2018-19 With Comparative Information for Years 2014-15 Through 2017-18

	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Revised Budget	2018-19 Budget
Revenues:					
Property tax	\$ 20,524,249	\$ 20,170,940	\$ 20,017,257	\$ 27,713,650	\$ 27,713,650
Interest on investments	186,647	316,267	485,650	224,275	224,275
Other local revenue	639,895	589,477	623,850	2,745,397	161,332
Federal government	0	349,694	318,948	396,746	0
Total Revenues	<u>21,350,791</u>	<u>21,426,378</u>	<u>21,445,705</u>	<u>31,080,068</u>	<u>28,099,257</u>
Expenditures:					
Salaries	2,152,277	2,353,570	2,427,821	2,433,273	2,524,426
Employee benefits	995,515	1,129,649	1,187,939	1,289,937	1,342,836
Contracted service	9,968,482	11,290,050	20,385,275	27,311,057	40,416,626
Supplies and materials	23,901	66,607	20,791	1,971,716	2,069,264
Travel and conference	18,569	14,112	21,724	30,795	30,595
Equipment	184,613	382,862	240,723	812,082	540,700
Bond interest	74,064	73,438	72,813	74,219	74,219
Bond paying agent fees	4,950	5,200	5,200	5,450	5,450
Total Expenditures	<u>13,422,371</u>	<u>15,315,488</u>	<u>24,362,286</u>	<u>33,928,529</u>	<u>47,004,116</u>
Excess (deficiency) of revenues over (under) expenditures	<u>7,928,420</u>	<u>6,110,890</u>	<u>(2,916,581)</u>	<u>(2,848,461)</u>	<u>(18,904,859)</u>
Other Financing Source:					
Sale of real property & other	<u>72,690</u>	<u>73,021</u>	<u>72,552</u>	<u>73,000</u>	<u>73,000</u>
Net change in fund balances	8,001,110	6,183,911	(2,844,029)	(2,775,461)	(18,831,859)
Fund balance - July 1	<u>31,708,654</u>	<u>39,709,764</u>	<u>45,893,675</u>	<u>43,049,646</u>	<u>40,274,185</u>
Fund balance - June 30	<u>\$ 39,709,764</u>	<u>\$ 45,893,675</u>	<u>\$ 43,049,646</u>	<u>\$ 40,274,185</u>	<u>\$ 21,442,326</u>
Fund Balance					
Nonspendable:					
Prepaid expenditures	\$ 49,718	\$ 47,853	\$ 74,476	\$ 74,476	\$ 74,476
Restricted:					
Bond payments	2,984,423	3,751,260	4,542,581	5,310,672	6,078,763
Capital projects	36,675,623	42,094,562	38,432,589	34,889,037	15,289,087
Unassigned: *	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Fund Balance	<u>\$ 39,709,764</u>	<u>\$ 45,893,675</u>	<u>\$ 43,049,646</u>	<u>\$ 40,274,185</u>	<u>\$ 21,442,326</u>

* The 2018-19 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 2018-19 Through 2022-23
Fund Expenditures by Object

	2018-19 Budget	2019-20 Projected	2020-21 Projected	2021-22 Projected	2022-23 Projected
Revenues:					
Property tax	\$ 27,713,650	\$ 27,713,650	\$ 27,713,650	\$ 27,713,650	\$ 32,101,700
Interest on investments	224,275	224,275	224,275	224,275	224,275
Other local revenue	161,332	161,332	161,332	161,332	161,332
Total Revenues	28,099,257	28,099,257	28,099,257	28,099,257	32,487,307
Expenditures:					
Salaries	2,524,426	2,570,716	2,598,275	2,626,798	2,651,187
Employee benefits	1,342,836	1,382,091	1,414,385	1,449,483	1,473,441
Contracted service - ongoing	7,941,936	8,160,883	6,883,995	6,995,609	6,670,000
Contracted service - construction	32,474,690	12,750,037	14,190,000	0	0
Construction materials	2,069,264	2,083,600	2,083,600	2,083,600	2,083,600
Travel and conferences	30,595	30,595	30,595	30,595	30,595
Equipment	540,700	603,200	603,200	603,200	603,200
Interest on bonds	74,219	74,219	74,219	74,219	74,219
Paying agent fees	5,450	5,200	5,450	5,450	5,450
Total Expenditures	47,004,116	27,660,541	27,883,719	13,868,954	13,591,692
Excess (deficiency) of revenues over (under) expenditures	\$ (18,904,859)	\$ 438,716	\$ 215,538	\$ 14,230,303	\$ 18,895,615
Other financing sources (uses)					
Sale of real property	73,000	73,000	73,000	73,000	73,000
Net change in fund balances	(18,831,859)	511,716	288,538	14,303,303	18,968,615
Fund Balance - July 1	40,274,185	21,442,326	21,954,042	22,242,580	36,545,883
Fund Balance - June 30	\$ 21,442,326	\$ 21,954,042	\$ 22,242,580	\$ 36,545,883	\$ 55,514,498
Fund Balance					
Nonspendable:					
Prepaid expenditures	\$ 74,476	\$ 74,476	\$ 74,476	\$ 74,476	\$ 74,476
Restricted:					
Bond payments	6,078,763	6,847,104	7,615,195	8,383,286	9,151,377
Capital projects	15,289,087	15,032,462	14,552,909	28,088,121	46,288,645
Unassigned:	0	0	0	0	0
Total Fund Balance	\$ 21,442,326	\$ 21,954,042	\$ 22,242,580	\$ 36,545,883	\$ 55,514,498

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 2018-19

Year Built	Location	Total Budget
2002	Backman Elementary	
	Upgrade irrigation control	\$ 4,500
	Replace security system control unit	3,000
	Seal exterior windows north side	20,000
	Total Backman Elementary	27,500
2004	Beacon Heights Elementary	
	Upgrade office a/c equipment	25,000
	Complete building re-roof	274,000
	HA5 sealcoat and restripe asphalt	22,897
	Replace 12 classroom sinks and faucets	8,000
	Replace security system control unit	3,000
	Floor covering replacement phase one	37,000
	Replace floor tile in rotunda first floor	20,000
	Total Beacon Heights Elementary	389,897
1980	Bennion Elementary	
	Replace security system control unit	3,000
	Restripe all asphalt	6,000
	Total Bennion Elementary	9,000
2005	Bonneville Elementary	
	Replace carpet phase one	40,000
	Paint 2nd floor hallways	10,000
	Restripe all playground asphalt	6,000
	Replace office and comm room cooling systems	32,000
	Total Bonneville Elementary	88,000
2004	Dilworth Elementary	
	Install irrigation system for south field	250,000
	Replace security system main unit	3,000
	Paint hallways and classrooms 1st floor	12,000
	Total Dilworth Elementary	265,000
1964	Edison Elementary	
	Total Edison Elementary	0
1978	Emerson Elementary	
	Carpet office and library	17,000
	Paint stage black	3,000
	Storm drain	25,000
	Total Emerson Elementary	45,000
1978	Ensign Elementary	
	Add special needs bathroom/shower	40,000
	Replace access control main unit	3,000
	Replace security system main control	3,000
	Add c/o detectors to fire panel	15,000
	PIP fitness center	40,000
	Total Ensign Elementary	101,000
2002	Escalante Elementary	
	Restripe all asphalt	6,000
	Replace carpet phase one	25,000
	Clean heating and cooling coils	14,800
	Replace rubber seals on exterior window	25,000
	Total Escalante Elementary	70,800

Year Built	Location	Total Budget
2000	Franklin Elementary	
	Replace access control main unit	\$ 3,000
	Replace 1st flr restrms manual flush valves w/auto flush valves and new fixtures	20,000
	Replace security system main control	3,000
	Restripe all asphalt	7,000
	Replace carpet phase one	20,000
	Seal and caulk exterior windows	25,000
	Total Franklin Elementary	78,000
1986	Hawthorne Elementary	
	Upgrade cooling system	25,000
	Replace security system main control	3,000
	Replace carpet phase one	30,000
	Trees on east side	7,000
	Total Hawthorne Elementary	65,000
2006	Highland Park Elementary	
	Remove and reattach chain-link fence	15,000
	Total Highland Park Elementary	15,000
2005	Indian Hills Elementary	
	Replace carpet phase one	45,000
	Replace security system main control	3,000
	Install a/c units in comm closets 2nd floor	18,700
	Total Indian Hills Elementary	66,700
1981	Jackson Elementary	
	Restripe all asphalt	5,000
	Replace carpet phase four	40,000
	Cameras 6th grade playground	10,000
	Repair or replace exterior doors and frames	25,000
	Total Jackson Elementary	80,000
2017	Liberty Elementary	
	Total Liberty Elementary	0
1975	Meadowlark Elementary	
	Total Meadowlark Elementary	0
2002	Mountain View Elementary	
	Replace IDEC cell-deck pads	8,000
	Restripe all asphalt	5,500
	Replace carpet phase one	45,000
	Add motorized blinds in gym	20,000
	Total Mountain View Elementary	78,500
2001	Newman Elementary	
	Floor covering replacement phase flour	45,000
	Install new relief air system and control design complete	165,000
	Total Newman Elementary	210,000
2003	Nibley Park Elementary	
	Paint north wing classrooms and walls	10,000
	HA5 sealcoat with crack seal all asphalt and restripe	32,000
	Replace fire alarm system	30,000
	Total Nibley Park Elementary	72,000
1999	North Star Elementary	
	Replace office PA system	15,000
	Landscape southeast corner of property	50,000
	Total North Star Elementary	65,000

Year Built	Location	Total Budget
2001	Parkview Elementary	
	Paint exterior of building-metal canopies and steel structures	\$ 8,000
	Replace IDEC cell-deck pads	8,700
	Restripe all asphalt	7,000
	Replace carpet on the gym/lunch room divider wall	15,000
	Replace carpet phase one	45,000
	Design, engineer and install exhaust system for maintenance room	15,300
	Total Parkview Elementary	99,000
2000	Riley Elementary	
	Install lockers in 5th grade hall	15,000
	Upgrade irrigation controls	5,000
	Replace blinds	30,000
	Floor coverings phase one	45,000
	Total Riley Elementary	95,000
2001	Rose Park Elementary	
	Upgrade a/c	20,000
	Paint hallways	12,000
	Replace access control main unit	3,000
	HA5 sealcoat with crack seal and restripe all asphalt and track	27,799
	Replace IDEC cell-deck pads	7,500
	Exterior wall pack retrofit and lighting controls	9,400
	Upgrade irrigation controls	5,000
	Total Rose Park Elementary	84,699
1993	Uintah Elementary	
	Replace access control main unit	3,000
	Paint door casings	10,000
	Paint office walls	2,500
	Total Uintah Elementary	15,500
1976	Wasatch Elementary	
	Add c/o detectors to fire alarm panel	15,000
	Exterior wall pack retrofit and lighting controls	13,800
	Paint stage black	3,000
	Design, engineer, and install new pump header with two pumps	55,000
	Provide and install glycol into chill water system	13,000
	Total Wasatch Elementary	99,800
2006	Washington Elementary	
	Install MAU for kitchen	28,000
	Install hot water mixing valve-engineer to design	35,000
	Design, engineer, and landscape hillside and back of school	325,000
	Total Washington Elementary	388,000
2001	Whittier Elementary	
	Exterior wall pack retrofit and lighting controls	20,000
	Upgrade irrigation controls	5,000
	Total Whittier Elementary	25,000
1979	Bryant Middle School	
	Upgrade a/c	20,000
	Replace TV broadcast system with IP TV	7,000
	Exterior wall pack retrofit and lighting controls	9,800
	Restripe asphalt	3,000
	Total Bryant Middle School	39,800
2008	Clayton Middle School	
	Replace auditorium lighting console	10,000
	Total Clayton Middle School	10,000

Year Built	Location	Total Budget
2007	Glendale Middle School	
	Replace cooling tower media	\$ 10,500
	HA5 seatcoat all asphalt	27,000
	Upgrade irrigation controls	5,000
	Add fixed HD camera in auditorium for overflow	7,000
	Replace audio console in auditorium	10,000
	Total Glendale Middle School	59,500
2008	Hillside Middle School	
	Paint hallways	10,000
	Fix center masonry column at main	12,000
	Add fixed HD camera in auditorium for overflow	7,000
	Total Hillside Middle School	29,000
2005	Northwest Middle School	
	Replace floor coverings phase three	40,000
	Replace restroom fixtures	8,000
	Restripe all asphalt	4,500
	Strip and refinish all hardwood floors in building	61,500
	Paint all exterior metal door surfaces	19,500
	Seal and caulk exterior windows	30,000
	Design, engineer, and install new exhaust system for dance studio	36,000
	Auditorium lighting console	10,000
	Total Northwest Middle School	209,500
1997	East High School	
	Paint lacrosse lines on football field	7,500
	Carpet replacement phase one	50,000
	Paint interior of building phase one	16,000
	Replace security system main control	3,000
	Boiler room clean/repair north heat exchanger	4,500
	Replace cooling tower media	19,900
	Replace water softener	18,600
	Repair/retrofit stadium lighting	10,000
	Total East High School	129,500
1955	Highland High School	
	Paint lacrosse lines on football field	7,500
	New exterior irrigation main line piping and meter set phase two	400,000
	Replace mechanical piping D wing 2nd floor heat and asbestos 1st floor	350,000
	Bring school into ADA and OCR compliance faculty parking and ramp	150,000
	Replace boys bathroom partitions with phenolic resin partitions	20,000
	Clean heat exchangers in 3 locations	12,000
	Replace cooling tower media	19,900
	Install radio repeater system	5,000
	Total Highland High School	964,400
1921	West High School	
	Paint lacrosse lines on football field	7,500
	Replace roof over science wing	495,000
	Corridor lighting, upgrade fixtures to LED	54,000
	Add c/o detectors to fire alarm panel in main building, field house, and stadium	33,240
	Paint classrooms phase two	16,000
	Replace two water heaters	20,000
	HA5 seatcoat with crack seal and restripe drivers ed range and parking lot 300N	46,000
	Upgrade library lighting vaulted area and lighting controls	18,400
	Clean boiler room and heat exchanger	4,100
	Replace cooling tower media	19,900
	Remodel Kitchen	200,000
	Total West High School	914,140

Year Built	Location	Total Budget
1997	Horizonte Instruction and Training Center	
	Restripe all asphalt	\$ 4,000
	Add c/o detectors to fire alarm panel	20,000
	Replace security system control unit	3,000
	Total Horizonte Instruction and Training Center	27,000
1937/1958	Administration Building	
	Add board room projector control	10,000
	Total Administration Building	10,000
2004	Auxiliary Services Building	
	HA5 sealcoat south parking and west half	15,000
	Total Auxiliary Services Building	15,000
1963	Lowell Building	
	Add c/o detectors to fire alarm panel	15,000
	Restripe all asphalt	5,000
	Install new 4" drain line from land drain	4,500
	Replace auditorium sound	7,000
	Total Lowell Building	31,500
1957	Goodwin Site	
	Install new fan system heating/cooling for admin area design complete	85,600
	Add c/o detectors to fire alarm panel	20,000
	Restripe asphalt	5,500
	Re-roof phase two	271,000
	Replace carpet phase two	20,000
	Design and engineer to replace steam and condensate lines phase one	256,000
	Replace stage rigging/lights	20,000
	Total Goodwin Site	678,100
1950	Rosslyn Heights Building	
	Total Rosslyn Heights Building	0
2002	Transportation Building	
	Design, engineer, and install emergency generator	195,000
	Total Transportation Building	195,000
	All Schools	
	All schools miscellaneous	500,000
	Security and access	200,000
	Asbestos/hazardous materials	50,000
	All schools portables	25,000
	Architect/engineer	160,000
	All schools playground, fibar pits	50,000
	All schools voice enhancement	50,000
	IT networking	550,000
	All schools paint	40,000
	All schools cameras	25,000
	All schools carpet	25,000
	All schools concrete	25,000
	All schools asphalt	100,000
	MDF and IDF comcloset 208 V 20 AMP or 30 AMP	12,100
	Total All Schools	1,812,100

Year Built	Location	Total Budget
Total Capital Projects		\$ 7,657,936
	Salaries	2,524,426
	Employee benefits	1,342,836
	Contracted service	32,758,690
	Supplies and materials	2,069,264
	Travel and conference	30,595
	Equipment	540,700
	Property acquisition	0
	Bond interest	74,219
	Bond paying agent fees	5,450
Total Capital Projects Fund		\$ 47,004,116

SALT LAKE CITY SCHOOL DISTRICT
Capital Projects - 5 Year Plan Summary
Fiscal Year 2018-19

SCHOOL	2018-19	2019-20	2020-21	2021-22	2022-23	TOTAL
Elementary Schools						
Backman	\$ 27,500	\$ 112,500	\$ 225,000	\$ 40,000	\$	\$ 405,000
Beacon Hgts.	389,897	69,500	166,500	40,000		665,897
Bennion	9,000	7,500	169,000	23,000		208,500
Bonneville	88,000	387,000	80,000	56,500	6,500	618,000
Dilworth	265,000	60,000	30,000	150,000		505,000
Edison						
Emerson	45,000	40,500	153,000	212,000		450,500
Ensign	101,000	50,000	30,000	70,000		251,000
Escalante	70,800	85,000	202,500	28,000		386,300
Franklin	78,000	105,000	60,000	23,500	275,000	541,500
Hawthorne	65,000	40,500	33,000	127,000		265,500
Highland Park	15,000	65,000	78,000	25,000	19,000	202,000
Indian Hills	66,700	140,000	243,000	58,000	19,000	526,700
Jackson	80,000	78,000	80,000	183,000	175,000	596,000
Liberty		45,000				
Meadowlark			80,000			80,000
Mountain View	78,500	320,500	195,000	23,000	29,000	646,000
Newman	210,000	62,250	75,000	373,000	454,000	1,174,250
Nibley Park	72,000	57,500	23,000	130,000	19,000	301,500
Northstar	65,000	126,500	383,000	64,026		638,526
Parkview	99,000	87,000	87,500	481,500	19,000	774,000
Riley	95,000	285,000	90,000	138,650		608,650
Rose Park	84,699	30,000	40,500	345,000	59,000	559,199
Uintah	15,500	183,000	203,000	37,333	254,000	692,833
Wasatch	99,800	106,000	312,000		19,000	536,800
Washington	388,000	13,500	53,000	37,000	266,000	757,500
Whittier	25,000	371,000	148,000	167,000	180,000	891,000
Middle Schools						
Bryant	39,800	40,000	69,000	60,000		208,800
Clayton	10,000	59,500	46,000	60,000	24,000	199,500
Glendale	59,500	43,000	65,000	25,000		192,500
Hillside	29,000	160,000	41,000	105,000	28,000	363,000
Northwest	209,500	313,500	15,000	25,000	35,000	598,000
High Schools						
East	129,500	1,239,400	175,000	97,000	37,800	1,678,700
Highland	964,400	791,000	468,000	570,000	1,213,000	4,006,400
West	914,140	112,393	155,000	1,085,000	1,102,800	3,369,333
Horizonte	27,000	5,000		20,000	14,800	66,800
Other Buildings/All Schools						
Administration Building	10,000					10,000
Auxilliary Services	15,000	22,160				37,160
Goodwin Site	678,100	305,000	16,500		325,000	1,324,600
Lowell	31,500	15,000	277,000	20,000		343,500
Rosslyn Heights						
Transportation Department	195,000	31,080	65,395			291,475
All schools paint, carpet, etc.	227,100	227,100	227,100	227,100	227,100	1,135,500
All schools miscellaneous	500,000	500,000	500,000	500,000	500,000	2,500,000
Architect & engineer	160,000	160,000	160,000	160,000	160,000	800,000
All schools asbestos	50,000	50,000	50,000	50,000	50,000	250,000
All schools ERATE						
All schools network/infrastructure	550,000	550,000	550,000	550,000	550,000	2,750,000
All schools playground, fibar pits	50,000	50,000	50,000	50,000	50,000	250,000
All schools portable classroom	25,000	25,000	25,000	25,000	25,000	125,000
All schools security	200,000	200,000	200,000	200,000	200,000	1,000,000
All schools voice enhancement	50,000	50,000	50,000	50,000	50,000	250,000
TOTAL	\$ 7,657,936	\$ 7,876,883	\$ 6,444,995	\$ 6,711,609	\$ 6,386,000	\$ 35,077,423

Salt Lake City School District

Tentative Replacement
As of April 2018



Retrofit



Schedule

2018-19



Meadowlark
Elementary



Edison
Elementary

FUTURE PROJECTS



District
Office

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

The District's Current Debt Obligations

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

The District's current unused legal debt capacity is \$1,223,803,856. 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 \$270,767,082. 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 2018-19 budget and future years on bonds outstanding.

General Obligation Bonds

Year Ending June 30	Principal	Interest	Total
2019	7,350,000	1,581,000	8,931,000
2020	7,675,000	1,260,950	8,935,950
2021	8,015,000	916,850	8,931,850
2022	3,990,000	553,800	4,543,800
2023	4,190,000	354,300	4,544,300
2024	2,050,000	167,200	2,217,200
2025	2,130,000	85,200	2,215,200
Total	\$ 35,400,000	\$ 4,919,300	\$ 40,319,300

SALT LAKE CITY SCHOOL DISTRICT

Debt Service Fund Budget

For Fiscal Year 2018-19 With Comparative Information for Years 2014-15 Through 2017-18

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.

	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Revised Budget	2018-19 Budget
Revenues:					
Property tax	\$ 10,275,985	\$ 10,156,858	\$ 9,275,388	\$ 8,804,304	\$ 8,804,304
Interest on investment	23,867	8,409	29,577	8,000	8,000
Total Revenue	<u>10,299,852</u>	<u>10,165,267</u>	<u>9,304,965</u>	<u>8,812,304</u>	<u>8,812,304</u>
Expenditures:					
Redemption of bond principal	7,815,000	8,162,722	6,855,000	7,110,000	7,350,000
Interest on bonds	2,634,779	2,287,455	2,079,525	1,824,925	1,581,000
Paying agent fees	3,000	2,250	2,000	2,000	2,000
Total Expenditures	<u>10,452,779</u>	<u>10,452,427</u>	<u>8,936,525</u>	<u>8,936,925</u>	<u>8,933,000</u>
Net change in fund balances	(152,927)	(287,160)	368,440	(124,621)	(120,696)
Fund Balance - July 1	<u>2,545,234</u>	<u>2,392,307</u>	<u>2,105,147</u>	<u>2,473,587</u>	<u>2,348,966</u>
Fund Balance - June 30	<u>\$ 2,392,307</u>	<u>\$ 2,105,147</u>	<u>\$ 2,473,587</u>	<u>\$ 2,348,966</u>	<u>\$ 2,228,270</u>
Fund Balance					
Restricted:					
Debt service	<u>2,392,307</u>	<u>2,105,147</u>	<u>2,473,587</u>	<u>2,348,966</u>	<u>2,228,270</u>
Total Fund Balance	<u>\$ 2,392,307</u>	<u>\$ 2,105,147</u>	<u>\$ 2,473,587</u>	<u>\$ 2,348,966</u>	<u>\$ 2,228,270</u>

SALT LAKE CITY SCHOOL DISTRICT
Debt Service Fund Budget Projected
Fiscal Years 2018-19 Through 2022-23
Fund Expenditures by Object

	2018-19 Budget	2019-20 Projected	2020-21 Projected	2021-22 Projected	2022-23 Projected
Revenues:					
Property Tax	\$ 8,804,304	\$ 8,804,304	\$ 8,804,304	\$ 4,206,254	\$ 4,206,254
Interest on investments	<u>8,000</u>	<u>8,000</u>	<u>8,000</u>	<u>4,500</u>	<u>4,500</u>
Total Revenue	<u>8,812,304</u>	<u>8,812,304</u>	<u>8,812,304</u>	<u>4,210,754</u>	<u>4,210,754</u>
Expenditures:					
Redemption of bond principal	7,350,000	7,675,000	8,015,000	3,990,000	4,190,000
Interest on bonds	1,581,000	1,260,950	916,850	553,800	354,300
Paying agent fees	<u>2,000</u>	<u>1,500</u>	<u>1,500</u>	<u>1,500</u>	<u>1,500</u>
Total Expenditures	<u>8,933,000</u>	<u>8,937,450</u>	<u>8,933,350</u>	<u>4,545,300</u>	<u>4,545,800</u>
Net change in fund balances	<u>(120,696)</u>	<u>(125,146)</u>	<u>(121,046)</u>	<u>(334,546)</u>	<u>(335,046)</u>
Fund Balance - July 1	<u>2,348,966</u>	<u>2,228,270</u>	<u>2,103,124</u>	<u>1,982,078</u>	<u>1,647,532</u>
Fund Balance - June 30	<u>\$ 2,228,270</u>	<u>\$ 2,103,124</u>	<u>\$ 1,982,078</u>	<u>\$ 1,647,532</u>	<u>\$ 1,312,486</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 2018-19 Budget

	Total All Internal Service Funds	Distribution Services Fund	Printing and Graphics Fund	Technical Services Fund	Employee Benefits Fund
Operating revenues:					
Services	\$ 25,333,380	\$ 618,700	\$ 300,000	\$ 1,104,680	\$ 23,310,000
Operating expenses:					
Salaries	1,615,941	336,668	104,618	588,810	585,845
Employee benefits	23,324,717	142,297	52,838	325,427	22,804,155
Supplies and materials	267,900	29,900	80,000	158,000	0
Contracted services	61,000	4,800	43,200	13,000	0
Cost of space occupied	63,407	52,398	5,325	5,684	0
Equipment maintenance	30,100	18,800	3,800	7,500	0
Depreciation	17,817	15,378	50	2,389	0
Other expenses	27,413	6,100	17,443	3,870	0
Total Operating Expenses	25,408,295	606,341	307,274	1,104,680	23,390,000
Operating Income (Loss)	(74,915)	12,359	(7,274)	0	(80,000)
Nonoperating income:					
Interest on investments	80,100	100	0	0	80,000
Change in Net Position	5,185	12,459	(7,274)	0	0
Net Position - beginning	864,256	125,909	55,343	0	683,004
Net Position - ending	\$ 869,441	\$ 138,368	\$ 48,069	\$ 0	\$ 683,004

SALT LAKE CITY SCHOOL DISTRICT

Distribution Services Fund Budget

For Fiscal Year 2018-19 With Comparative Information for Years 2014-15 Through 2017-18

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.

	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Revised Budget	2018-19 Budget
Operating revenues:					
Services	\$ 550,812	\$ 622,533	\$ 636,885	\$ 618,700	\$ 618,700
Operating expenses:					
Salaries	281,217	286,581	299,565	318,000	336,668
Employee benefits	98,160	113,966	126,794	134,642	142,297
Supplies and materials	29,606	24,054	36,586	28,727	29,900
Contracted services	0	0	0	4,800	4,800
Cost of space occupied	57,905	74,927	79,754	91,789	52,398
Equipment maintenance	14,448	18,591	14,818	18,800	18,800
Depreciation	20,905	18,754	15,379	15,378	15,378
Other expenses	5,759	5,799	5,948	6,498	6,100
Total Operating Expenses	508,000	542,672	578,844	618,634	606,341
Operating Income (Loss)	42,812	79,861	58,041	66	12,359
Nonoperating income:					
Interest on investments	0	0	64	100	100
Change in Net Position	42,812	79,861	58,105	166	12,459
Net Position - beginning	(55,035)	(12,223)	67,638	125,743	125,909
Net Position - ending	\$ (12,223)	\$ 67,638	\$ 125,743	\$ 125,909	\$ 138,368

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

SALT LAKE CITY SCHOOL DISTRICT

Printing and Graphics Fund Budget

For Fiscal Year 2018-19 With Comparative Information for Years 2014-15 Through 2017-18

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.

	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Revised Budget	2018-19 Budget
Operating revenues:					
Services	\$ 207,167	\$ 383,058	\$ 300,233	\$ 300,000	\$ 300,000
Operating expenses:					
Salaries	103,910	92,914	97,489	102,972	104,618
Employee benefits	44,852	49,510	48,552	51,489	52,838
Supplies and materials	86,272	83,821	99,275	80,000	80,000
Contracted services	0	0	40,950	43,200	43,200
Cost of space occupied	5,220	5,220	5,220	5,272	5,325
Equipment maintenance	3,147	3,062	3,616	6,733	3,800
Depreciation	7,781	8,430	14,379	17,443	17,443
Other expenses	0	0	0	50	50
Total Operating Expenses	251,182	242,957	309,481	307,159	307,274
Operating Income (Loss)	(44,015)	140,101	(9,248)	(7,159)	(7,274)
Nonoperating income:					
Interest on investments	0	0	336	0	0
Change in Net Position	(44,015)	140,101	(8,912)	(7,159)	(7,274)
Net Position - beginning	(24,672)	(68,687)	71,414	62,502	55,343
Net Position - ending	\$ (68,687)	\$ 71,414	\$ 62,502	\$ 55,343	\$ 48,069

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

SALT LAKE CITY SCHOOL DISTRICT

Technical Services Fund

For Fiscal Year 2018-19 With Comparative Information for Years 2014-15 Through 2017-18

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.

	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Revised Budget	2018-19 Budget
Operating revenues:					
Services	\$ 903,936	\$ 1,490,398	\$ 986,231	\$ 1,072,134	\$ 1,104,680
Operating expenses:					
Salaries	507,550	541,313	530,391	585,748	588,810
Employee benefits	237,968	295,805	298,963	318,482	325,427
Supplies and materials	168,851	171,407	168,224	161,315	158,000
Contracted services	40,926	11,579	11,675	13,000	13,000
Cost of space occupied	5,517	5,517	5,572	5,628	5,684
Equipment maintenance	4,086	9,468	4,644	7,500	7,500
Depreciation	2,389	2,389	2,389	2,389	2,389
Other expenses	3,368	3,723	2,816	3,756	3,870
Total Operating Expenses	970,655	1,041,201	1,024,674	1,097,818	1,104,680
Operating Income (Loss)	(66,719)	449,197	(38,443)	(25,684)	0
Nonoperating income:					
Interest on investments	0	0	2,296	0	0
Change in Net Position	(66,719)	449,197	(36,147)	(25,684)	0
Net Position - beginning	(320,647)	(387,366)	61,831	25,684	0
Net Position - ending	\$ (387,366)	\$ 61,831	\$ 25,684	\$ 0	\$ 0

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

SALT LAKE CITY SCHOOL DISTRICT

Employee Benefits Fund

For Fiscal Year 2018-19 With Comparative Information for Years 2014-15 Through 2017-18

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.

	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Revised Budget	2018-19 Budget
Operating revenues:					
Services	\$ 21,275,875	\$ 19,444,602	\$ 21,244,359	\$ 23,310,000	\$ 23,310,000
Operating expenses:					
Sick and vacation payments	573,116	537,910	419,903	585,845	585,845
Dental insurance	1,044,604	1,465,720	1,133,913	1,400,000	1,400,000
Health and accident insurance	18,048,891	15,555,764	17,842,088	19,000,000	19,000,000
Industrial insurance	522,016	630,585	147,014	650,000	650,000
Other benefits	1,087,875	1,254,826	1,701,502	1,754,155	1,754,155
Total Operating Expenses	21,276,502	19,444,805	21,244,420	23,390,000	23,390,000
Operating Income (Loss)	(627)	(203)	(61)	(80,000)	(80,000)
Nonoperating income:					
Interest on investments	63,488	81,353	128,808	80,000	80,000
Change in Net Position	62,861	81,150	128,747	0	0
Net Position - beginning	410,246	473,107	554,257	683,004	683,004
Net Position - ending	\$ 473,107	\$ 554,257	\$ 683,004	\$ 683,004	\$ 683,004

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

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



SALT LAKE CITY SCHOOL DISTRICT

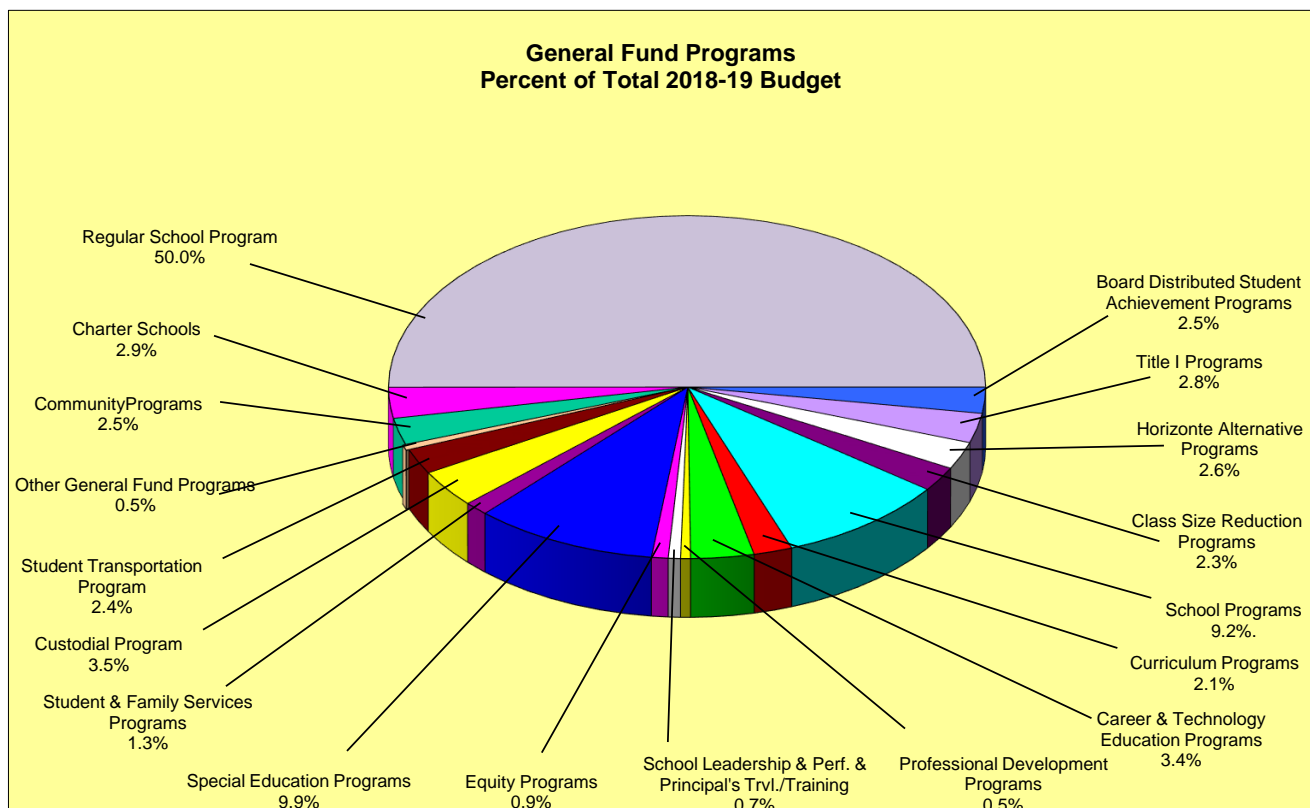
General Fund Budget

Recap of Program Expenditure Summaries

For Fiscal Year 2018-19 With Comparative Information for Years 2014-15 Through 2017-18

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.

	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Revised Budget	2018-19 Budget	% of 2018-19 Total Budget
General Fund Budget						
Board Distributed Student Achievement	\$ 4,983,085	\$ 4,874,491	\$ 5,582,827	\$ 5,783,001	\$ 5,474,248	2.5%
Title I Programs	7,059,039	7,413,129	7,508,543	7,999,286	6,227,374	2.8%
Horizonte Alternative Programs	2,886,996	2,973,843	2,618,361	5,835,639	5,765,468	2.6%
Class Size Reduction Programs	5,349,693	4,935,471	4,886,967	5,067,486	5,172,062	2.3%
School Programs	17,252,592	17,961,952	18,942,048	21,999,838	20,499,272	9.2%
Curriculum Programs	4,235,801	4,120,320	4,281,002	4,866,731	4,637,913	2.1%
Career and Technology Education Programs	6,681,112	7,164,379	6,939,324	7,617,002	7,591,804	3.4%
Professional Development Programs	1,268,594	1,551,178	1,324,107	1,179,609	1,185,272	0.5%
School Leadership & Perf. & Principal's Trvl/Training	1,060,958	951,642	651,851	1,374,807	1,466,658	0.7%
Equity Programs	1,259,109	1,200,497	1,636,480	2,123,267	1,997,059	0.9%
Special Education Programs	19,233,047	19,528,913	20,732,483	23,104,093	22,037,735	9.9%
Student and Family Services Programs	2,452,073	2,499,393	2,774,733	3,297,412	2,894,189	1.3%
Custodial Program	6,811,052	7,108,187	7,361,100	7,782,431	7,890,372	3.5%
Student Transportation Program	4,785,718	5,215,756	5,321,342	5,437,901	5,315,693	2.4%
Other General Fund Programs	914,031	1,120,190	1,142,123	1,250,639	1,128,121	0.5%
Community Programs	0	0	2,119,093	6,167,069	5,579,855	2.5%
Charter Schools Program	5,456,040	5,711,765	5,915,801	6,664,124	6,486,233	2.9%
Regular School Program	96,013,966	98,178,681	101,408,312	104,865,025	111,409,861	50.0%
Total Expenditures	\$ 187,702,906	\$ 192,509,787	\$ 201,146,497	\$ 222,415,360	\$ 222,759,189	100.0%



SALT LAKE CITY SCHOOL DISTRICT

General Fund Budget

For Fiscal Year 2018-19 With Comparative Information for Years 2014-15 Through 2017-18

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.

	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Revised Budget	2018-19 Budget	Avg. 4 Yr. Chg.
Revenues:						
Property taxes	\$ 3,292,194	\$ 3,183,827	\$ 3,315,518	\$ 4,002,452	\$ 4,009,327	5.45%
Other local revenue	131,384	61,880	116,957	23,724	0	-
State of Utah	1,426,829	1,597,002	1,506,516	1,466,695	1,464,921	0.67%
Federal government	0	0	0	1,992	0	-
Total Revenues	4,850,407	4,842,709	4,938,991	5,494,863	5,474,248	3.22%
Expenditures:						
Salaries	3,093,726	2,943,864	3,338,279	3,591,412	3,472,897	3.06%
Employee benefits	689,344	637,936	788,882	963,573	815,051	4.56%
Contract services	201,864	200,335	306,377	380,742	331,342	16.04%
Maintenance & repairs	0	0	3,270	0	0	-
Field trips, insurance, phone, & travel	153,301	217,554	314,543	135,441	131,304	-3.59%
Supplies and textbooks	745,148	848,486	815,971	667,330	693,661	-1.73%
Equipment	90,567	16,613	5,530	35,055	20,545	-19.33%
Indirect costs / other	9,135	9,703	9,975	9,448	9,448	0.86%
Total Expenditures	\$ 4,983,085	\$ 4,874,491	\$ 5,582,827	\$ 5,783,001	\$ 5,474,248	2.46%
Net change in fund balances	\$ (132,678)	\$ (31,782)	\$ (643,836)	\$ (288,138)	\$ 0	

SALT LAKE CITY SCHOOL DISTRICT

General Fund Budget

For Fiscal Year 2018-19 With Comparative Information for Years 2014-15 Through 2017-18

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.**

	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Revised Budget	2018-19 Budget	Avg. 4 Yr. Chg.
Revenues:						
Other local revenue	\$ 5,513	\$ 0	\$ 8,019	\$ 13,450	\$ 0	-25.00%
State of Utah	406,939	365,156	369,538	356,964	317,359	-5.50%
Federal government	6,646,587	7,047,973	7,130,986	7,628,872	5,910,015	-2.77%
Total Revenues	7,059,039	7,413,129	7,508,543	7,999,286	6,227,374	-2.95%
Expenditures:						
Salaries	4,684,671	5,014,188	5,047,727	5,157,457	4,302,734	-2.04%
Employee benefits	1,631,602	1,744,020	1,795,777	1,832,043	1,551,624	-1.23%
Contract services	169,350	30,698	67,148	248,317	70,813	-14.55%
Field trips, insurance, phone, & travel	53,372	47,937	81,467	50,387	42,587	-5.05%
Supplies and textbooks	249,505	320,841	330,128	475,154	121,010	-12.87%
Equipment	121,968	100,550	34	0	0	-25.00%
Indirect costs / other	148,571	154,895	186,262	235,928	138,606	-1.68%
Total Expenditures	\$ 7,059,039	\$ 7,413,129	\$ 7,508,543	\$ 7,999,286	\$ 6,227,374	-2.95%
Net change in fund balances	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	

SALT LAKE CITY SCHOOL DISTRICT

General Fund Budget

For Fiscal Year 2018-19 With Comparative Information for Years 2014-15 Through 2017-18

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.

	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Revised Budget	2018-19 Budget	Avg. 4 Yr. Chg.
Revenues:						
Property taxes	\$ 176,094	\$ 115,171	\$ 101,015	\$ 427,236	\$ 428,400	35.82%
Other local revenue	35,409	113,895	26,272	101,598	101,598	46.73%
State of Utah	2,675,493	2,744,777	2,491,074	4,506,573	4,435,238	16.44%
Federal government	0	0	0	736,637	736,637	-
Total Revenues	<u>2,886,996</u>	<u>2,973,843</u>	<u>2,618,361</u>	<u>5,772,044</u>	<u>5,701,873</u>	<u>24.38%</u>
Expenditures:						
Salaries	1,809,837	1,784,017	1,711,789	3,706,829	3,810,229	27.63%
Employee benefits	666,950	688,738	692,664	1,459,259	1,487,164	30.74%
Contract services	118,450	150,926	53,283	251,904	251,904	28.17%
Maintenance & repairs	32,796	32,816	8,384	73,690	73,690	31.17%
Field trips, insurance, phone, & travel	13,917	11,590	12,538	53,081	53,081	70.35%
Supplies, textbooks, & utilities	207,461	289,368	132,234	247,787	56,738	-18.16%
Equipment	25,336	443	7,469	500	500	-24.51%
Indirect costs / other	12,249	15,945	0	42,589	32,162	40.64%
Total Expenditures	<u>\$ 2,886,996</u>	<u>\$ 2,973,843</u>	<u>\$ 2,618,361</u>	<u>\$ 5,835,639</u>	<u>\$ 5,765,468</u>	<u>24.93%</u>
Net change in fund balances	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (63,595)</u>	<u>\$ (63,595)</u>	

SALT LAKE CITY SCHOOL DISTRICT

General Fund Budget*For Fiscal Year 2018-19 With Comparative Information for Years 2014-15 Through 2017-18***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.

	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Revised Budget	2018-19 Budget	Avg. 4 Yr. Chg.
Revenues:						
State of Utah	\$ 5,349,693	\$ 4,935,471	\$ 4,886,967	\$ 5,067,486	\$ 5,172,062	-0.83%
Total Revenues	<u>5,349,693</u>	<u>4,935,471</u>	<u>4,886,967</u>	<u>5,067,486</u>	<u>5,172,062</u>	<u>-0.83%</u>
Expenditures:						
Salaries	3,811,240	3,538,911	3,456,529	3,594,313	3,663,267	1.50%
Employee benefits	<u>1,538,453</u>	<u>1,396,560</u>	<u>1,430,438</u>	<u>1,473,173</u>	<u>1,508,795</u>	<u>1.37%</u>
Total Expenditures	<u>\$ 5,349,693</u>	<u>\$ 4,935,471</u>	<u>\$ 4,886,967</u>	<u>\$ 5,067,486</u>	<u>\$ 5,172,062</u>	<u>-0.83%</u>
Net change in fund balances	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	

SALT LAKE CITY SCHOOL DISTRICT

General Fund Budget

For Fiscal Year 2018-19 With Comparative Information for Years 2014-15 Through 2017-18

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.

	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Revised Budget	2018-19 Budget	Avg. 4 Yr. Chg.
Revenues:						
Property taxes	\$ 11,993,296	\$ 11,995,402	\$ 12,114,524	\$ 14,417,859	\$ 13,406,751	2.95%
Other local revenue	331,601	380,997	170,313	188,994	181,000	-11.35%
State of Utah	4,796,463	5,316,941	5,780,292	6,735,969	6,497,009	8.86%
Federal government	110,842	64,060	60,174	79,494	72,437	-8.66%
Total Revenues	17,232,202	17,757,400	18,125,303	21,422,316	20,157,197	4.24%
Expenditures:						
Salaries	11,283,286	12,360,236	12,617,611	14,138,579	13,216,366	4.28%
Employee benefits	4,266,696	4,540,398	4,797,749	5,335,930	5,120,092	5.00%
Contract services	277,381	101,197	(51,998)	228,589	167,984	-9.86%
Maintenance & repairs	34,936	33,316	36,180	69,973	70,773	25.64%
Field trips, insurance, phone, & travel	223,412	138,522	109,105	596,692	469,818	27.57%
Supplies and textbooks	798,573	700,916	1,239,199	1,394,070	1,319,614	16.31%
Equipment	310,562	33,741	133,818	152,008	66,597	-19.64%
Indirect costs / other	57,746	53,626	60,384	83,997	68,028	4.45%
Total Expenditures	\$ 17,252,592	\$ 17,961,952	\$ 18,942,048	\$ 21,999,838	\$ 20,499,272	4.70%
Net change in fund balances	\$ (20,390)	\$ (204,552)	\$ (816,745)	\$ (577,522)	\$ (342,075)	

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Curriculum Programs

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

	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Revised Budget	2018-19 Budget	Avg. 4 Yr. Chg.
Revenues:						
Property taxes	\$ 3,705,553	\$ 3,148,818	\$ 3,067,260	\$ 3,541,559	\$ 3,661,433	-0.30%
Other local revenue	8,802	7,065	0	0	0	-
State of Utah	447,550	497,017	723,126	798,803	547,972	5.61%
Federal government	73,896	284,841	274,106	267,357	132,454	19.81%
Total Revenues	4,235,801	3,937,741	4,064,492	4,607,719	4,341,859	0.63%
Expenditures:						
Salaries	2,229,830	2,481,942	2,651,172	3,073,719	3,005,561	8.70%
Employee benefits	845,758	977,039	1,067,000	1,253,266	1,246,994	11.86%
Contract services	45,537	80,529	145,430	122,264	107,424	33.98%
Maintenance & repairs	0	1,316	95	2,025	2,025	-
Field trips, insurance, phone, & travel	31,935	122,330	167,479	104,088	84,653	41.27%
Supplies and textbooks	1,031,958	433,466	220,152	273,585	167,815	-20.93%
Equipment	34,760	0	0	0	0	-
Indirect costs / other	16,023	23,698	29,674	37,784	23,441	11.57%
Total Expenditures	\$ 4,235,801	\$ 4,120,320	\$ 4,281,002	\$ 4,866,731	\$ 4,637,913	2.37%
Net change in fund balances	\$ 0	\$ (182,579)	\$ (216,510)	\$ (259,012)	\$ (296,054)	

SALT LAKE CITY SCHOOL DISTRICT

General Fund Budget

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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.

	2014-15	2015-16	2016-17	2017-18	2018-19	Avg. 4
	Actual	Actual	Actual	Revised Budget	Budget	Yr. Chg.
Revenues:						
Property taxes	\$ 3,254,697	\$ 3,304,152	\$ 3,150,904	\$ 3,435,416	\$ 3,482,542	1.75%
Other local revenue	14,725	10,580	45,071	3,040	0	-
State of Utah	2,973,891	3,403,792	3,002,006	3,836,468	3,767,262	6.67%
Federal government	437,799	445,855	489,658	342,078	342,000	-5.47%
Total Revenues	6,681,112	7,164,379	6,687,639	7,617,002	7,591,804	3.41%
Expenditures:						
Salaries	4,131,719	4,146,177	4,053,753	4,427,561	4,527,664	2.40%
Employee benefits	1,582,455	1,619,097	1,604,672	1,767,484	1,839,291	4.06%
Contract services	75,827	92,941	40,038	34,138	35,586	-13.27%
Maintenance & repairs	169,657	469,532	193,176	214,524	224,352	8.06%
Field trips, insurance, phone, & travel	63,095	70,148	79,397	104,339	108,819	18.12%
Supplies, textbooks, & utilities	289,018	416,649	523,723	667,897	586,108	25.70%
Equipment	200,343	45,194	170,590	17,796	25,418	-21.83%
Indirect costs / other	168,998	304,641	273,975	383,263	244,566	11.18%
Total Expenditures	\$ 6,681,112	\$ 7,164,379	\$ 6,939,324	\$ 7,617,002	\$ 7,591,804	3.41%
Net change in fund balances	\$ 0	\$ 0	\$ (251,685)	\$ 0	\$ 0	

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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.

	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Revised Budget	2018-19 Budget	Avg. 4 Yr. Chg.
Revenues:						
Property taxes	\$ 316,018	\$ 355,716	\$ 363,110	\$ 310,528	\$ 311,372	-0.37%
Other local revenue	10,000	10,000	10,000	10,000	10,000	0.00%
State of Utah	82,327	95,008	60,463	39,135	39,135	-13.12%
Federal government	860,249	1,090,454	890,534	819,946	824,765	-1.03%
Total Revenues	<u>1,268,594</u>	<u>1,551,178</u>	<u>1,324,107</u>	<u>1,179,609</u>	<u>1,185,272</u>	<u>-1.64%</u>
Expenditures:						
Salaries	842,266	958,385	853,281	713,899	720,501	-3.61%
Employee benefits	301,082	380,323	356,455	288,215	293,740	-0.61%
Contract services	22,453	98,103	28,992	90,933	90,933	76.25%
Field trips, insurance, phone, & travel	30,884	30,414	10,498	16,467	16,467	-11.67%
Supplies and textbooks	47,987	56,180	49,455	42,330	42,330	-2.95%
Indirect costs / other	23,922	27,773	25,426	27,765	21,301	-2.74%
Total Expenditures	<u>\$ 1,268,594</u>	<u>\$ 1,551,178</u>	<u>\$ 1,324,107</u>	<u>\$ 1,179,609</u>	<u>\$ 1,185,272</u>	<u>-1.64%</u>
Net change in fund balances	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</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.

	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Revised Budget	2018-19 Budget	Avg. 4 Yr. Chg.
Revenues:						
Property taxes	\$ 1,016,152	\$ 917,132	\$ 627,174	\$ 883,764	\$ 975,615	-1.00%
Other local revenue	0	0	0	491,043	491,043	-
Federal government	44,806	34,510	24,677	0	0	-
Total Revenues	<u>1,060,958</u>	<u>951,642</u>	<u>651,851</u>	<u>1,374,807</u>	<u>1,466,658</u>	<u>9.56%</u>
Expenditures:						
Salaries	740,944	659,594	439,776	953,292	1,029,360	9.73%
Employee benefits	277,206	250,203	175,557	378,169	395,866	10.70%
Contract services	0	0	1,810	0	0	-
Field trips, insurance, phone, & travel	32,271	31,224	28,752	36,510	34,596	1.80%
Supplies and textbooks	10,537	10,621	5,956	6,836	6,836	-8.78%
Total Expenditures	<u>\$ 1,060,958</u>	<u>\$ 951,642</u>	<u>\$ 651,851</u>	<u>\$ 1,374,807</u>	<u>\$ 1,466,658</u>	<u>9.56%</u>
Net change in fund balances	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	

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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.

	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Revised Budget	2018-19 Budget	Avg. 4 Yr. Chg.
Revenues:						
Property taxes	\$ 220,174	\$ 177,815	\$ 791,403	\$ 845,059	\$ 771,175	62.56%
Other local revenue	64,250	45,490	45,427	302,919	303,810	93.21%
State of Utah	328,592	301,989	309,920	246,673	246,673	-6.23%
Federal government	646,093	675,203	489,730	728,616	675,401	1.13%
Total Revenues	<u>1,259,109</u>	<u>1,200,497</u>	<u>1,636,480</u>	<u>2,123,267</u>	<u>1,997,059</u>	<u>14.65%</u>
Expenditures:						
Salaries	709,252	671,326	1,044,723	1,236,184	1,133,831	14.97%
Employee benefits	240,529	224,527	374,449	424,118	416,209	18.26%
Contract services	122,688	124,898	61,347	236,324	237,942	23.49%
Field trips, insurance, phone, & travel	48,556	25,168	23,625	20,776	17,400	-16.04%
Supplies and textbooks	76,557	98,303	71,796	138,984	128,985	17.12%
Equipment	11,584	0	0	0	0	-
Indirect costs / other	49,458	56,275	60,540	66,881	62,692	6.69%
Total Expenditures	<u>\$ 1,259,109</u>	<u>\$ 1,200,497</u>	<u>\$ 1,636,480</u>	<u>\$ 2,123,267</u>	<u>\$ 1,997,059</u>	<u>14.65%</u>
Net change in fund balances	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	

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Special Education Programs and Disabled Student Program (504)

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

	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Revised Budget	2018-19 Budget	Avg. 4 Yr. Chg.
Revenues:						
Property taxes	\$ 102,726	\$ 85,914	\$ 260,658	\$ 477,067	\$ 474,188	90.40%
Other local revenue	10,400	0	1,800	13,000	13,000	6.25%
State of Utah	12,405,946	13,016,272	14,008,506	15,232,200	15,116,627	5.46%
Federal government	6,713,975	6,426,727	6,461,519	6,688,209	6,433,920	-1.04%
Total Revenues	<u>19,233,047</u>	<u>19,528,913</u>	<u>20,732,483</u>	<u>22,410,476</u>	<u>22,037,735</u>	<u>3.65%</u>
Expenditures:						
Salaries	13,358,545	13,597,070	14,441,854	16,211,395	15,328,983	3.69%
Employee benefits	5,014,413	4,997,835	5,359,205	6,022,944	5,821,764	4.03%
Contract services	504,341	561,198	522,171	428,080	454,685	-2.46%
Maintenance & repairs	4,642	376	5,538	5,600	5,600	5.16%
Field trips, insurance, phone, & travel	59,305	51,829	47,408	45,678	47,426	-5.01%
Supplies and textbooks	170,583	168,763	181,110	222,027	251,533	11.86%
Equipment	0	3,930	6,412	0	0	-
Indirect costs / other	121,218	147,912	168,785	168,369	127,744	1.35%
Total Expenditures	<u>\$ 19,233,047</u>	<u>\$ 19,528,913</u>	<u>\$ 20,732,483</u>	<u>\$ 23,104,093</u>	<u>\$ 22,037,735</u>	<u>3.65%</u>
Net change in fund balances	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (693,617)</u>	<u>\$ 0</u>	

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General Fund Budget

For Fiscal Year 2018-19 With Comparative Information for Years 2014-15 Through 2017-18

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.

	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Revised Budget	2018-19 Budget	Avg. 4 Yr. Chg.
Revenues:						
Property taxes	\$ 2,059,910	\$ 2,047,442	\$ 2,338,229	\$ 2,704,873	\$ 2,708,492	7.87%
Other local revenue	20,707	7,369	13,642	18,150	18,150	-3.09%
State of Utah	351,686	401,912	402,862	554,389	147,547	-14.51%
Federal government	20,000	28,067	20,000	20,000	20,000	0.00%
Total Revenues	2,452,303	2,484,790	2,774,733	3,297,412	2,894,189	4.50%
Expenditures:						
Salaries	1,535,380	1,605,079	1,915,869	2,171,039	2,020,567	7.90%
Employee benefits	584,494	622,538	743,759	849,369	788,034	8.71%
Contract services	279,003	205,115	81,356	210,356	56,121	-19.97%
Field trips, insurance, phone, & travel	9,523	11,635	7,708	18,070	9,670	0.39%
Supplies and textbooks	38,982	49,750	19,459	36,399	19,797	-12.30%
Indirect costs / other	4,691	5,276	6,582	12,179	0	-
Total Expenditures	\$ 2,452,073	\$ 2,499,393	\$ 2,774,733	\$ 3,297,412	\$ 2,894,189	4.51%
Net change in fund balances	\$ 230	\$ (14,603)	\$ 0	\$ 0	\$ 0	

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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.

	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Revised Budget	2018-19 Budget	Avg. 4 Yr. Chg.
Revenues:						
Property taxes	\$ 6,811,052	\$ 7,108,187	\$ 7,361,100	\$ 7,782,431	\$ 7,890,372	3.96%
Total Revenues	<u>6,811,052</u>	<u>7,108,187</u>	<u>7,361,100</u>	<u>7,782,431</u>	<u>7,890,372</u>	<u>3.96%</u>
Expenditures:						
Salaries	4,225,290	4,342,222	4,543,581	4,766,251	4,919,862	4.11%
Employee benefits	2,093,658	2,249,898	2,346,936	2,494,054	2,448,384	4.24%
Maintenance & repairs	31,603	25,345	39,006	38,201	38,201	5.22%
Field trips, insurance, phone, & travel	2,708	4,617	4,245	4,770	4,770	19.04%
Supplies and materials	457,793	486,105	427,332	478,555	478,555	1.13%
Indirect costs / other	0	0	0	600	600	-
Total Expenditures	<u>\$ 6,811,052</u>	<u>\$ 7,108,187</u>	<u>\$ 7,361,100</u>	<u>\$ 7,782,431</u>	<u>\$ 7,890,372</u>	<u>3.96%</u>
Net change in fund balances	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	

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For Fiscal Year 2018-19 With Comparative Information for Years 2014-15 Through 2017-18

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.

	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Revised Budget	2018-19 Budget	Avg. 4 Yr. Chg.
Revenues:						
Property taxes	\$ 2,011,099	\$ 2,386,970	\$ 2,276,336	\$ 2,563,600	\$ 2,440,693	5.34%
State of Utah	2,774,619	2,828,786	3,045,006	2,874,301	2,875,000	0.90%
Total Revenues	<u>4,785,718</u>	<u>5,215,756</u>	<u>5,321,342</u>	<u>5,437,901</u>	<u>5,315,693</u>	<u>2.77%</u>
Expenditures:						
Salaries	2,481,472	2,529,602	2,686,586	2,775,138	2,798,966	3.20%
Employee benefits	1,086,076	1,179,702	1,258,095	1,330,684	1,358,087	6.26%
Contract services	11,317	34,835	68,486	33,500	33,500	49.00%
Maintenance & repairs	311,003	329,760	338,269	293,100	293,100	-1.44%
Insurance, phone, & travel	48,627	81,249	(135,666)	(171,521)	(171,521)	-113.18%
Supplies and materials	530,180	396,828	411,154	477,000	477,000	-2.51%
Equipment	317,043	663,780	694,418	700,000	526,561	16.52%
Total Expenditures	<u>\$ 4,785,718</u>	<u>\$ 5,215,756</u>	<u>\$ 5,321,342</u>	<u>\$ 5,437,901</u>	<u>\$ 5,315,693</u>	<u>2.77%</u>
Net change in fund balances	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	

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General Fund Budget

For Fiscal Year 2018-19 With Comparative Information for Years 2014-15 Through 2017-18

Other General Fund Programs

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

	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Revised Budget	2018-19 Budget	Avg. 4 Yr. Chg.
Revenues:						
Property taxes	\$ 577,465	\$ 694,100	\$ 716,033	\$ 1,140,464	\$ 1,102,031	22.71%
State of Utah	315,654	426,090	426,090	26,090	26,090	-23.47%
Federal government	20,912	0	0	0	0	-
Total Revenues	914,031	1,120,190	1,142,123	1,166,554	1,128,121	5.86%
Expenditures:						
Salaries	563,793	731,501	744,534	754,243	721,875	7.01%
Employee benefits	244,674	337,560	346,979	338,423	326,294	8.34%
Contract services	83,620	34,000	31,469	121,017	45,050	-11.53%
Maintenance & repairs	0	0	0	500	500	-
Field trips, insurance, phone, & travel	4,265	3,712	2,874	13,150	14,350	59.11%
Supplies and materials	9,324	13,417	15,767	22,806	19,552	27.42%
Indirect costs / other	6,735	0	500	500	500	-23.14%
Total Expenditures	\$ 914,031	\$ 1,120,190	\$ 1,142,123	\$ 1,250,639	\$ 1,128,121	5.86%
Net change in fund balances	\$ 0	\$ 0	\$ 0	\$ (84,085)	\$ 0	

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General Fund Budget

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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.**

	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Revised Budget	2018-19 Budget	Avg. 4 Yr. Chg.
Revenues:						
Property taxes	\$ 0	\$ 0	\$ 0	\$ 722,686	\$ 772,009	-
Other local revenue	0	0	0	3,756,748	3,773,032	-
State of Utah	0	0	2,119,093	0	0	-
Federal government	0	0	0	1,188,554	667,748	-
Total Revenues	0	0	2,119,093	5,667,988	5,212,789	-
Expenditures:						
Salaries	0	0	0	3,987,233	3,614,564	-
Employee benefits	0	0	0	1,285,618	1,230,697	-
Contract services	0	0	0	265,982	208,975	-
Maintenance & repairs	0	0	0	100	100	-
Field trips, insurance, phone, & travel	0	0	0	117,719	87,335	-
Supplies and materials	0	0	0	283,902	278,795	-
Equipment	0	0	0	1,750	0	-
Charter school local replacement	0	0	2,119,093	0	0	-
Indirect costs / other	0	0	0	224,765	159,389	-
Total Expenditures	\$ 0	\$ 0	\$ 2,119,093	\$ 6,167,069	\$ 5,579,855	-
Net change in fund balances	\$ 0	\$ 0	\$ 0	\$ (499,081)	\$ (367,066)	

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Charter School Programs

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

	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Revised Budget	2018-19 Budget	Avg. 4 Yr. Chg.
Revenues:						
Other local revenue	\$ 264,393	\$ 371,697	\$ 513,927	\$ 379,201	\$ 388,790	11.76%
State of Utah	4,742,376	4,978,617	5,182,181	5,556,815	5,479,070	3.88%
Federal government	337,172	315,413	308,465	251,219	250,240	-6.45%
Total Revenues	<u><u>5,343,941</u></u>	<u><u>5,665,727</u></u>	<u><u>6,004,573</u></u>	<u><u>6,187,235</u></u>	<u><u>6,118,100</u></u>	<u><u>3.62%</u></u>
Expenditures:						
Salaries	3,282,143	3,397,905	3,589,096	3,859,597	3,869,409	4.47%
Employee benefits	1,293,589	1,357,639	1,446,358	1,554,969	1,599,140	5.91%
Contract services	195,635	194,818	227,120	249,364	234,961	5.03%
Maintenance & repairs	78,626	69,471	71,527	81,430	71,700	-2.20%
Field trips, insurance, phone, & travel	98,652	110,151	119,292	150,368	142,332	11.07%
Supplies and textbooks	418,484	481,980	441,793	746,462	562,811	8.62%
Equipment	88,911	99,801	19,574	21,100	5,000	-23.59%
Indirect costs / other	0	0	1,041	834	880	-
Total Expenditures	<u><u>\$ 5,456,040</u></u>	<u><u>\$ 5,711,765</u></u>	<u><u>\$ 5,915,801</u></u>	<u><u>\$ 6,664,124</u></u>	<u><u>\$ 6,486,233</u></u>	<u><u>4.72%</u></u>
Net change in fund balances	<u><u>\$ (112,099)</u></u>	<u><u>\$ (46,038)</u></u>	<u><u>\$ 88,772</u></u>	<u><u>\$ (476,889)</u></u>	<u><u>\$ (368,133)</u></u>	

SALT LAKE CITY SCHOOL DISTRICT

General Fund Budget*For Fiscal Year 2018-19 With Comparative Information for Years 2014-15 Through 2017-18***Regular School Program - Summarizes all activities not shown in other program summaries**

	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Revised Budget	2018-19 Budget	Avg. 4 Yr. Chg.
Revenues:						
Property taxes	\$ 45,920,967	\$ 58,198,511	\$ 61,930,170	\$ 49,259,280	\$ 58,071,636	6.61%
Other local revenue	2,315,930	3,296,579	3,665,518	6,483,482	6,234,000	42.29%
State of Utah	47,190,544	40,802,741	40,018,005	43,967,123	41,711,426	-2.90%
Federal government	241,879	231,343	164,538	197,463	2,000	-24.79%
Total Revenues	95,669,320	102,529,174	105,778,231	99,907,348	106,019,062	2.70%
Expenditures:						
Instruction						
Salaries	43,564,818	44,988,544	45,708,849	48,161,655	52,096,879	4.90%
Employee benefits	18,299,779	17,718,154	19,672,041	20,312,170	21,529,912	4.41%
Contract services	47,555	48,455	17,882	13,550	13,550	-17.88%
Maintenance & repairs	387,178	299,172	9,404	26,000	26,000	-23.32%
Field trips, insurance, phone, & travel	26,195	52,482	(95,241)	214,000	214,000	179.24%
Supplies and textbooks	2,251,398	4,533,414	5,969,380	2,986,007	3,399,848	12.75%
Equipment	3,153,058	488,375	608,850	600,000	726,817	-19.24%
Indirect costs / other	1,150	275	250	250	250	-19.57%
Total Instruction	67,731,131	68,128,871	71,891,415	72,313,632	78,007,256	3.79%
Counseling and Child Accounting						
Salaries	1,843,145	1,818,107	1,897,568	2,167,889	2,206,126	4.92%
Employee benefits	758,587	778,298	830,620	950,956	974,546	7.12%
Supplies and materials	1,556	4,650	2,858	9,000	9,000	119.60%
Total Counseling and Child Accounting	2,603,288	2,601,055	2,731,046	3,127,845	3,189,672	5.63%
General District Administration						
Salaries	339,121	427,587	535,981	554,813	556,075	15.99%
Employee benefits	176,808	269,165	259,096	263,834	265,899	12.60%
Contract services	130,769	149,562	116,865	91,000	88,000	-8.18%
Field trips, insurance, phone, & travel	13,165	20,896	41,605	48,845	42,954	56.57%
Supplies and materials	33,205	24,694	45,350	138,801	43,800	7.98%
Indirect costs / other	(515,200)	(677,362)	(700,315)	(1,131,485)	(738,359)	10.83%
Total General District Administration	177,868	214,542	298,582	(34,192)	258,369	11.31%
General School Administration						
Salaries	6,534,735	6,917,725	7,175,978	9,078,816	9,188,663	10.15%
Employee benefits	2,922,420	3,064,681	3,264,228	4,145,565	4,221,558	11.11%
Contract services	126,399	130,321	143,910	381,547	400,724	54.26%
Field trips, insurance, phone, & travel	3,267	3,786	2,736	3,774	3,775	3.89%
Supplies, textbooks & utilities	400,383	374,884	385,867	400,000	400,000	-0.02%
Total General School Administration	9,987,204	10,491,397	10,972,719	14,009,702	14,214,720	10.58%

(continued on the following page)

SALT LAKE CITY SCHOOL DISTRICT

General Fund Budget

For Fiscal Year 2018-19 With Comparative Information for Years 2014-15 Through 2017-18

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

	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Revised Budget	2018-19 Budget	Avg. 4 Yr. Chg.
Business Services						
Salaries	\$ 2,642,300	\$ 2,802,589	\$ 2,730,807	\$ 3,061,035	\$ 3,103,270	4.36%
Employee benefits	1,114,388	1,202,664	1,206,918	1,399,576	1,432,579	7.14%
Contract services	9,353	23,672	17,357	32,000	(5,350)	-39.30%
Maintenance & repairs	66,796	78,056	1,674	101,211	101,500	12.99%
Field trips, insurance, phone, & travel	17,656	16,841	22,526	18,450	15,450	-3.12%
Supplies and materials	147,980	186,499	266,180	200,633	215,800	11.46%
Indirect costs / other	4,053	3,468	4,102	3,800	3,800	-1.56%
Total Business Services	4,002,526	4,313,789	4,249,564	4,816,705	4,867,049	5.40%
Operation and Maint. of School Bldgs.						
Salaries	1,365,946	1,476,783	1,494,909	1,606,615	1,626,693	4.77%
Employee benefits	656,405	759,866	832,376	935,103	954,314	11.35%
Contract services	115,258	110,896	23,218	0	0	-
Maintenance & repairs	3,090,713	1,762,977	2,276,332	1,741,577	1,743,000	-10.90%
Field trips, insurance, phone, & travel	641,115	567,161	551,232	635,500	756,250	4.49%
Supplies and utilities	5,642,512	7,751,345	5,931,599	5,712,538	5,792,538	0.66%
Equipment	0	0	155,320	0	0	-
Total Operation and Maint. of School Bldgs.	11,511,949	12,429,028	11,264,986	10,631,333	10,872,795	-1.39%
Total Expenditures	\$ 96,013,966	\$ 98,178,682	\$ 101,408,312	\$ 104,865,025	\$ 111,409,861	4.01%
Net change in fund balances	\$ (344,646)	\$ 4,350,492	\$ 4,369,919	\$ (4,957,677)	\$ (5,390,799)	

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

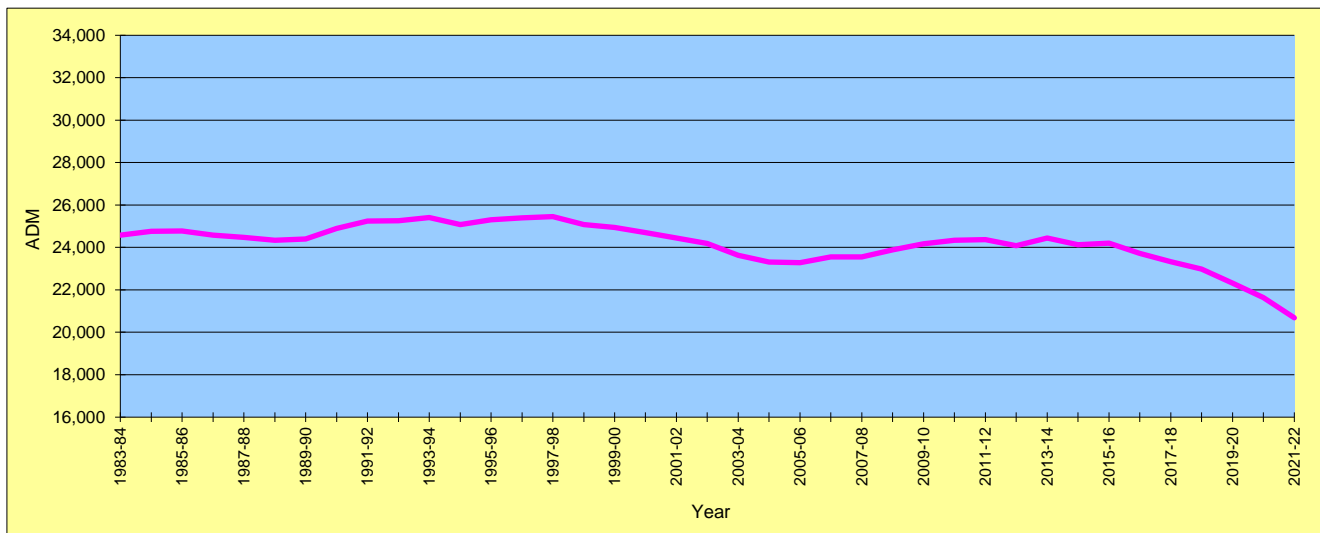
SALT LAKE CITY SCHOOL DISTRICT

District Enrollment Trends - Average Daily Membership
Years Ended 1984 to 2017 Actual with Projections from 2018 to 2022

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; 2016-17 actual ADM of 23,726 was within 820 students of the projected 22,906 ADM for that year. Since the 2017-18 year is not yet complete, we do not have actual ADM for that year, but currently it appears actual ADM will be 23,328 students, which is approximately a 0.87 percent variance from the 23,127 projection included in the 2017-18 budget document.

Fiscal Year	ADM	Fiscal Year	ADM	Fiscal Year	ADM	Fiscal Year	ADM	Fiscal Year	ADM
1983-84	24,579	1991-92	25,249	1999-00	24,944	2007-08	23,552	2015-16	24,210
1984-85	24,764	1992-93	25,261	2000-01	24,696	2008-09	23,880	2016-17	23,726
1985-86	24,769	1993-94	25,410	2001-02	24,443	2009-10	24,177	2017-18	23,328
1986-87	24,581	1994-95	25,083	2002-03	24,190	2010-11	24,336	2018-19	22,986
1987-88	24,474	1995-96	25,309	2003-04	23,623	2011-12	24,365	2019-20	22,316
1988-89	24,338	1996-97	25,400	2004-05	23,310	2012-13	24,077	2020-21	21,643
1989-90	24,401	1997-98	25,454	2005-06	23,283	2013-14	24,447	2021-22	20,683
1990-91	24,897	1998-99	25,083	2006-07	23,548	2014-15	24,127	Projected	



SALT LAKE CITY SCHOOL DISTRICT

October 1 Enrollment by School

For Fiscal Years 2014-15 to 2017-18 with Projections for 2018-19 to 2021-22

	Actual Enrollment				Projected Enrollment *			
	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Elementary								
Backman	570	560	506	472	467	462	461	459
Beacon Heights	456	482	465	484	479	474	472	471
Bennion	270	263	261	220	218	215	215	214
Bonneville	538	514	519	529	523	518	516	515
Dilworth	596	621	608	595	588	583	581	579
Edison	559	531	500	450	445	441	439	438
Emerson	574	575	596	583	577	571	569	567
Ensign	347	343	340	344	340	337	336	335
Escalante	486	445	448	446	441	437	435	434
Franklin	481	449	424	390	386	382	381	380
Hawthorne	428	428	433	438	433	429	428	426
Highland Park	730	701	660	654	647	640	638	636
Indian Hills	475	451	442	431	426	422	421	419
Jackson	490	496	466	440	435	431	430	428
Liberty	458	435	424	398	394	390	389	387
Meadowlark	510	517	479	452	447	443	441	440
Mountain View	571	597	592	568	562	556	554	553
Newman	469	438	441	433	428	424	423	421
Nibley Park	476	480	462	418	413	409	408	407
North Star	662	622	604	564	558	552	551	549
Parkview	443	396	339	322	318	315	314	313
Riley	399	380	333	319	315	312	311	310
Rose Park	459	472	410	387	383	379	378	377
Uintah	556	565	526	534	528	523	521	520
Wasatch	494	449	452	455	450	445	444	443
Washington	371	345	300	293	290	287	286	285
Whittier	662	685	679	627	620	614	612	610
	13,530	13,240	12,709	12,246	12,111	11,990	11,954	11,918
Middle Schools								
Bryant	406	393	393	378	374	370	369	368
Clayton	706	724	759	770	762	754	752	749
Glendale	772	816	770	800	791	783	781	779
Hillside	556	590	579	583	577	571	569	567
Northwest	811	865	832	746	738	730	728	726
	3,251	3,388	3,333	3,277	3,241	3,208	3,199	3,189
High Schools								
East	1,958	1,924	1,945	1,986	1,964	1,944	1,939	1,933
Highland	1,631	1,643	1,681	1,686	1,667	1,651	1,646	1,641
West	2,340	2,382	2,539	2,771	2,740	2,713	2,705	2,697
Innovations	297	359	381	429	424	420	419	418
Horizonte	571	661	462	441	436	432	430	429
	6,797	6,969	7,008	7,313	7,232	7,160	7,139	7,117
Charters and Other								
Open Classroom	372	370	375	349	345	345	345	345
School for Science Ed.	396	400	398	407	407	407	407	407
Hospital & Columbus	14	25	24	25	25	24	25	25
	782	795	797	781	777	777	777	777
Total Enrollment	24,360	24,392	23,847	23,617	23,361	23,135	23,068	23,001

* Projections are calculated using a 5 year cohort history.

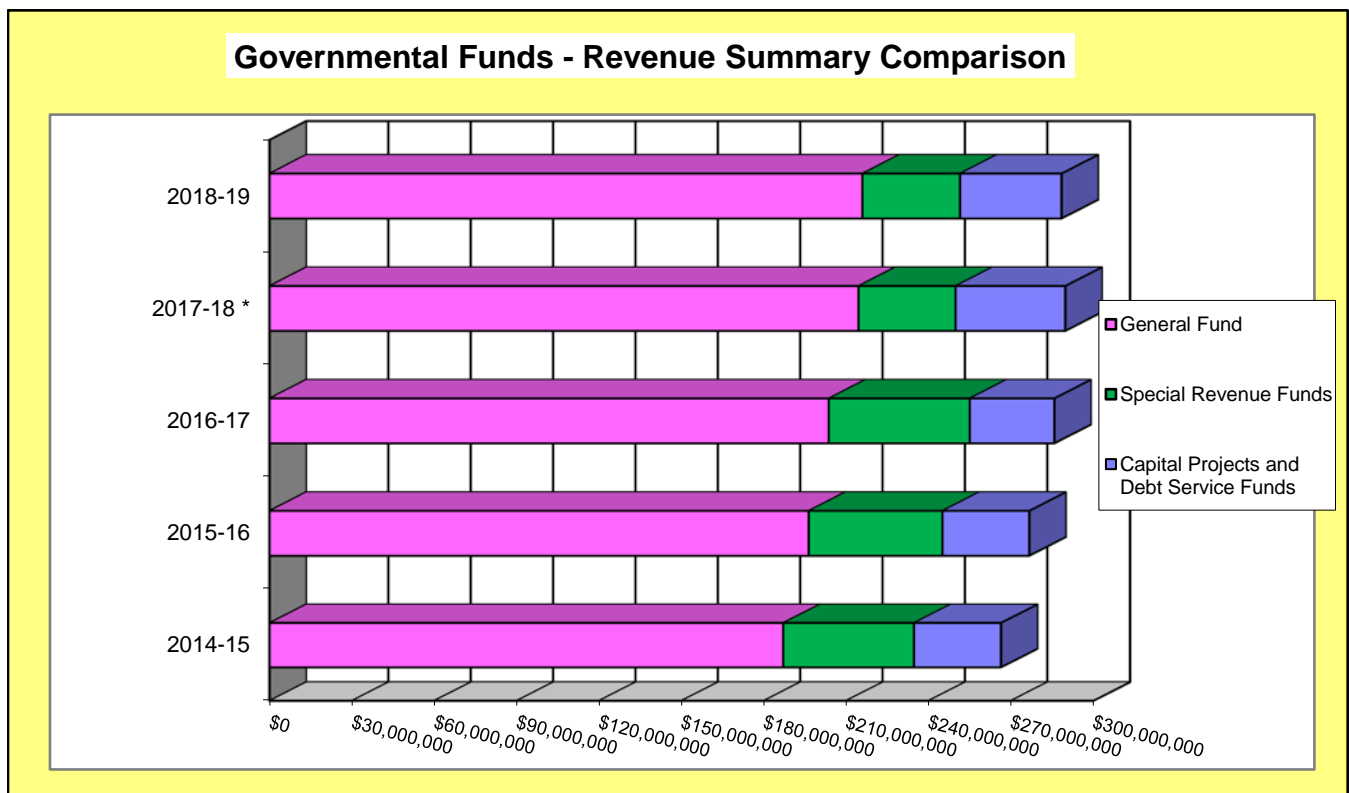
Chart 2

SALT LAKE CITY SCHOOL DISTRICT

Governmental Funds - Revenue Summary Comparison

For Fiscal Year 2018-19 With Comparative Information for Years 2014-15 Through 2017-18

Fiscal Year	General Fund	Special Revenue Funds	Capital Projects and Debt Service Funds	Total All Governmental Funds
2014-15	\$ 187,093,322	\$ 47,640,104	\$ 31,650,643	\$ 266,384,069
2015-16	196,380,727	48,726,319	31,591,645	276,698,691
2016-17	203,676,412	51,370,873	30,750,670	285,797,955
2017-18 *	214,515,744	35,363,444	39,892,372	289,771,560
2018-19	215,931,467	35,565,720	36,911,561	288,408,748



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

SALT LAKE CITY SCHOOL DISTRICT

Governmental Funds - Revenue and Expenditures Summary Comparison

For Fiscal Year 2018-19 With Comparative Information for Years 2014-15 Through 2017-18

	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 * Revised Budget	2018-19 Budget
General Fund					
Revenues:					
Property taxes	\$ 81,457,397	\$ 93,719,159	\$ 98,413,434	\$ 92,514,274	\$ 100,506,036
Interest on Investments	139,298	785,853	1,277,467	1,116,200	1,116,200
Other local revenue	3,073,815	3,519,698	3,339,479	10,669,149	10,398,223
State of Utah	86,268,602	81,711,571	84,331,644	91,265,684	87,843,391
Federal government	16,154,210	16,644,446	16,314,388	18,950,437	16,067,617
Total Revenues	<u>187,093,322</u>	<u>196,380,727</u>	<u>203,676,412</u>	<u>214,515,744</u>	<u>215,931,467</u>
Expenditures:					
Instruction	127,893,109	128,920,339	133,859,849	139,130,446	139,669,607
Child accounting and counseling	6,114,159	6,135,406	6,849,571	8,039,679	8,062,457
Media services and educational supervision	12,679,160	13,575,203	14,936,803	18,152,579	18,029,787
General district administration	720,533	811,039	1,052,007	1,080,729	1,077,809
General school administration	10,538,290	11,071,417	11,574,529	14,754,253	14,940,417
Central services	5,105,707	5,386,665	5,342,482	6,021,590	6,079,841
Operation and maintenance of school buildings	19,233,082	20,735,493	19,438,391	19,504,533	19,852,068
Student transportation	5,266,542	5,724,106	5,832,589	5,940,195	5,816,402
Child nutrition services	152,324	150,119	141,183	149,471	149,410
Community services	0	0	2,119,093	9,641,885	9,081,391
Total Expenditures	<u>\$ 187,702,906</u>	<u>\$ 192,509,787</u>	<u>\$ 201,146,497</u>	<u>\$ 222,415,360</u>	<u>\$ 222,759,189</u>
Special Revenue Funds					
Revenues:					
Property taxes	\$ 15,469,505	\$ 16,981,816	\$ 18,251,440	\$ 15,682,244	\$ 15,485,472
Sale of food	1,247,160	1,316,716	1,326,830	1,404,892	1,438,795
Other local revenue	11,827,237	13,432,046	14,456,280	6,929,100	6,931,741
State of Utah	5,238,572	4,695,141	4,880,989	1,915,468	2,071,486
Federal government	13,857,630	12,300,600	12,455,334	9,431,740	9,638,226
Total Revenues	<u>47,640,104</u>	<u>48,726,319</u>	<u>51,370,873</u>	<u>35,363,444</u>	<u>35,565,720</u>
Expenditures:					
Instruction	12,821,784	10,894,010	11,796,082	4,500,000	4,500,000
Counseling	110,411	111,799	98,015	0	0
Media services and educational supervision	3,866,291	3,318,068	3,266,137	0	0
General district administration	306,427	234,494	238,669	0	0
General school administration	2,017,780	2,191,080	2,354,730	0	0
Central services	137,363	149,417	143,919	0	0
Operation and maintenance of school buildings	644,019	307,763	422,108	0	0
Child nutrition services	12,472,647	13,094,787	13,221,607	13,546,032	12,943,652
Community services and building rentals	13,524,788	14,794,275	16,048,660	15,682,244	15,485,472
Columbus - adult trainable	475,648	0	0	0	0
Capital outlay	784,515	0	2,044,057	4,562,275	1,978,275
Total Expenditures	<u>\$ 47,161,673</u>	<u>\$ 45,095,693</u>	<u>\$ 49,633,984</u>	<u>\$ 38,290,551</u>	<u>\$ 34,907,399</u>

(continued on the following page)

	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 * Revised Budget	2018-19 Budget
Capital Projects & Debt Service Funds					
Revenues:					
Property tax	\$ 30,800,234	\$ 30,327,798	\$ 29,292,645	\$ 36,517,954	\$ 36,517,954
Interest on investments	210,514	324,676	515,227	232,275	232,275
Other local, State of Utah & Federal	639,895	589,477	623,850	2,745,397	161,332
Total Revenues	<u>31,650,643</u>	<u>31,591,645</u>	<u>30,750,670</u>	<u>39,892,372</u>	<u>36,911,561</u>
Expenditures:					
Salaries	2,152,277	2,353,570	2,427,821	2,433,273	2,524,426
Employee benefits	995,515	1,129,649	1,187,939	1,289,937	1,342,836
Contracted services	9,968,482	11,290,050	20,385,275	27,311,057	40,416,626
Supplies and materials	23,901	66,607	20,791	1,971,716	2,069,264
Travel and conferences	18,569	14,112	21,724	30,795	30,595
Equipment & property acquisition	184,613	382,862	240,723	812,082	540,700
Bond redemption, interest & paying agent fees	10,531,793	10,531,065	9,014,538	9,016,594	9,012,669
Total Expenditures:	<u>\$ 23,875,150</u>	<u>\$ 25,767,915</u>	<u>\$ 33,298,811</u>	<u>\$ 42,865,454</u>	<u>\$ 55,937,116</u>
Total All Governmental Funds					
Revenues	<u>\$ 266,384,069</u>	<u>\$ 276,698,691</u>	<u>\$ 285,797,955</u>	<u>\$ 289,771,560</u>	<u>\$ 288,408,748</u>
Expenditures:	<u>\$ 258,739,729</u>	<u>\$ 263,373,395</u>	<u>\$ 284,079,292</u>	<u>\$ 303,571,365</u>	<u>\$ 313,603,704</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

2018-19 Total \$215.9 Million

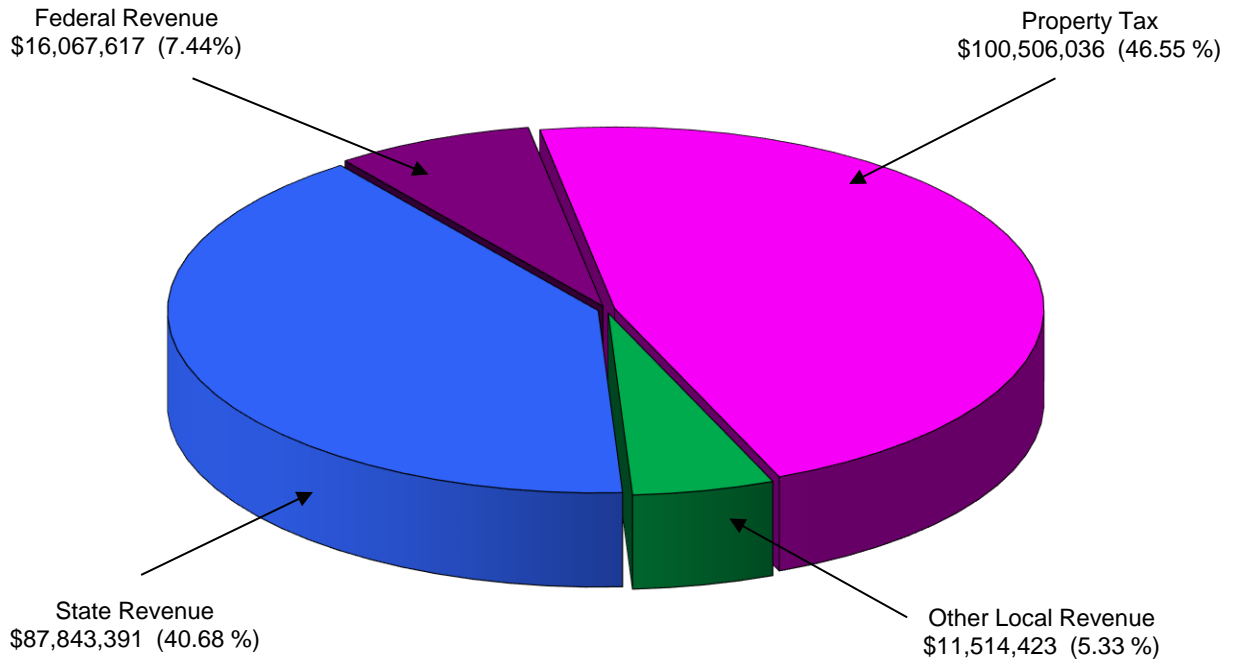


Chart 4

SALT LAKE CITY SCHOOL DISTRICT

General Fund Revenue
State Guaranteed Basic Program and Basic Tax Rate Combined
2018-19 Total \$215.9 Million

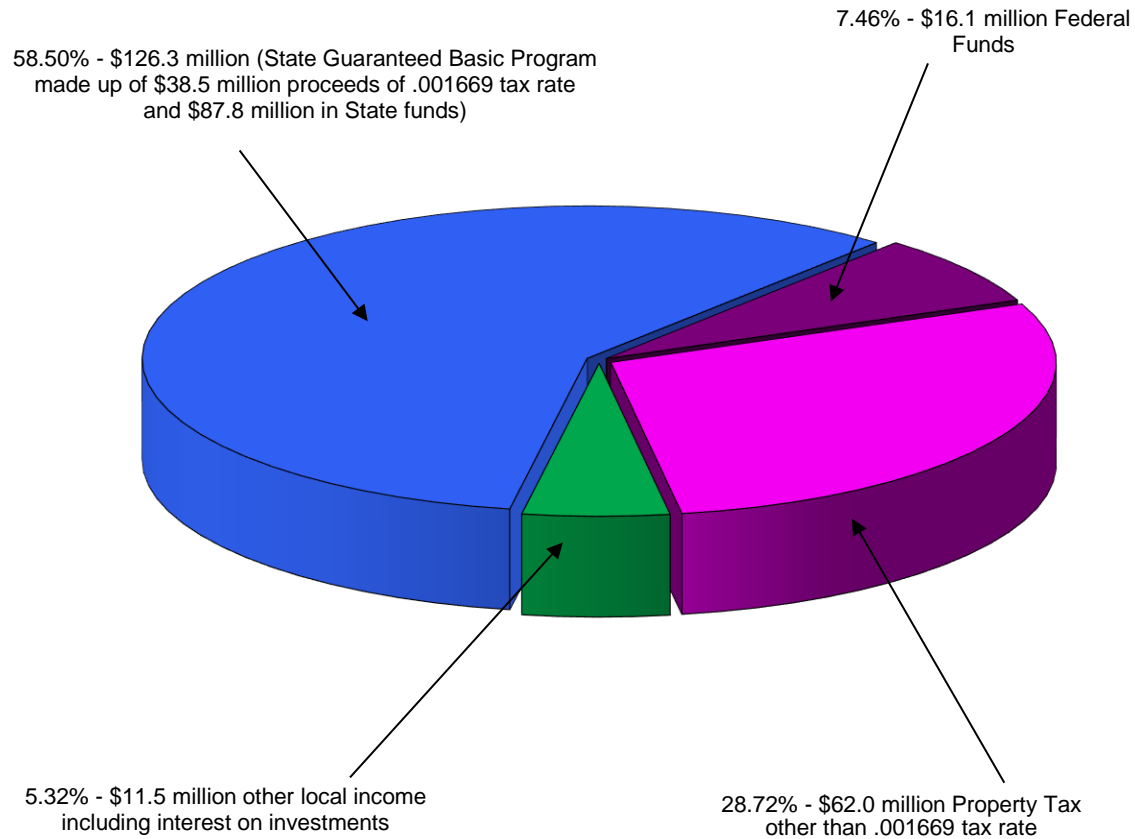


Chart 5

SALT LAKE CITY SCHOOL DISTRICT

General Fund Revenues by Source

Years Ended 2015 to 2017 Actual and Years Ended 2018 to 2019 Estimated

Fiscal Year	Property Taxes	Investment Earnings	Other Local	State Sources	Federal Sources	Total Sources	Percent Increase From Prior Year
2014-15	\$ 81,457,397	\$ 139,298	\$ 3,073,815	\$ 86,268,602	\$ 16,154,210	\$ 187,093,322	3.42%
2015-16	93,719,159	785,853	3,519,698	81,711,571	16,644,446	196,380,727	4.96%
2016-17	98,413,434	1,277,467	3,339,479	84,331,644	16,314,388	203,676,412	3.72%
* 2017-18	92,514,274	1,116,200	10,669,149	91,265,684	18,950,437	214,515,744	5.32%
* 2018-19	100,506,036	1,116,200	10,398,223	87,843,391	16,067,617	215,931,467	0.66%

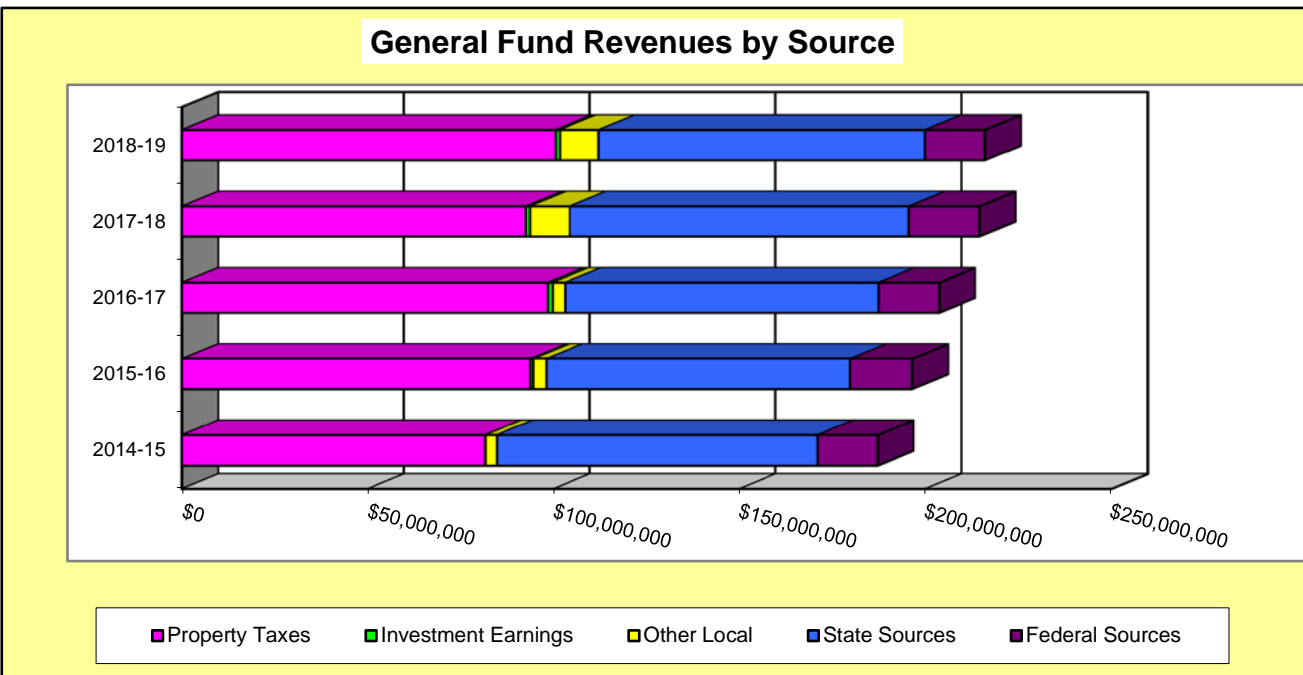


Chart 6

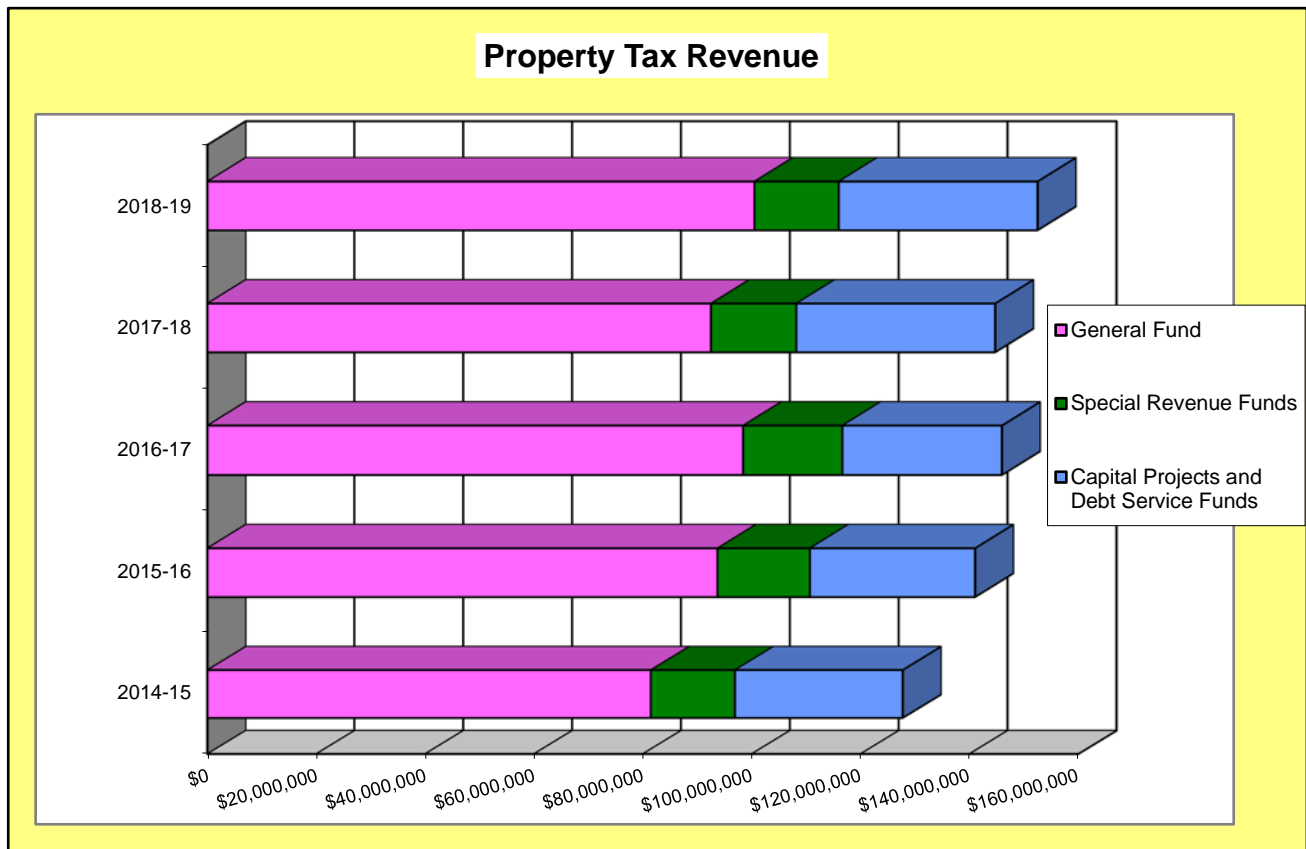
SALT LAKE CITY SCHOOL DISTRICT

Property Tax Revenue Summary

For Fiscal Year 2018-19 With Comparative Information for Years 2014-15 Through 2017-18

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
2014-15	\$ 81,457,397	\$ 15,469,505	\$ 30,800,234	\$ 127,727,136
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	92,514,274	15,682,244 *	36,517,954	144,714,472
2018-19	100,506,036	15,485,472	36,517,954	152,509,462



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

Chart 7

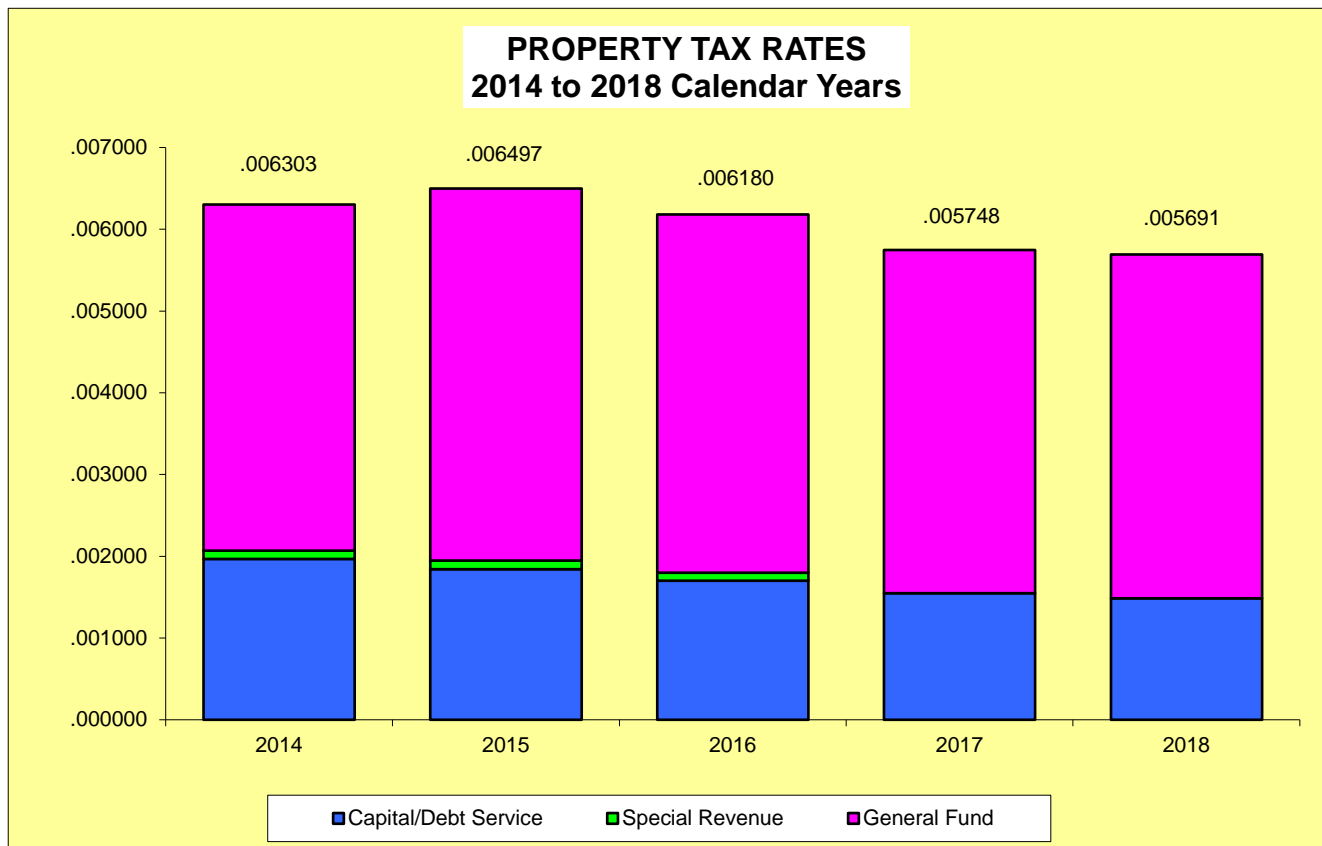
SALT LAKE CITY SCHOOL DISTRICT

Schedule of Property Tax Rates by Fund

Years Ended 2014 through 2018

Currently, there are no plans for significant changes in future tax rates.

Calendar Year	Capital Projects and Debt Service	Special Programs	General Fund	Total Funds
<u>Tax Rates Per \$1 of Taxable Value</u>				
2014	.001967	.000103	.004233	.006303
2015	.001840	.000108	.004549	.006497
2016	.001699	.000099	.004382	.006180
2017	.001548	.000000 *	.004200	.005748
2018	.001486	.000000 *	.004205	.005691



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

Chart 8

SALT LAKE CITY SCHOOL DISTRICT

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

Years Ended 2014 through 2021

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
2014	27,302,520,481	6.49%	20,902,681,648	6.79%	18,762,838,240	7.21%
2015	28,958,202,758	6.06%	22,118,344,707	5.82%	19,847,021,943	5.78%
2016	31,767,892,472	9.70%	24,316,056,902	9.94%	21,722,522,598	9.45%
* 2017	33,276,279,306	4.75%	25,451,984,852	4.67%	22,858,450,547	5.23%
* 2018	34,533,259,344	3.78%	26,435,207,609	3.86%	23,841,673,305	4.30%
** 2019	35,292,991,050	2.20%	26,911,041,346	1.80%	24,318,506,771	2.00%
** 2020	36,069,436,853	2.20%	27,395,440,090	1.80%	24,804,876,907	2.00%
** 2021	36,862,964,463	2.20%	27,888,558,012	1.80%	25,300,974,445	2.00%

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

** Projected

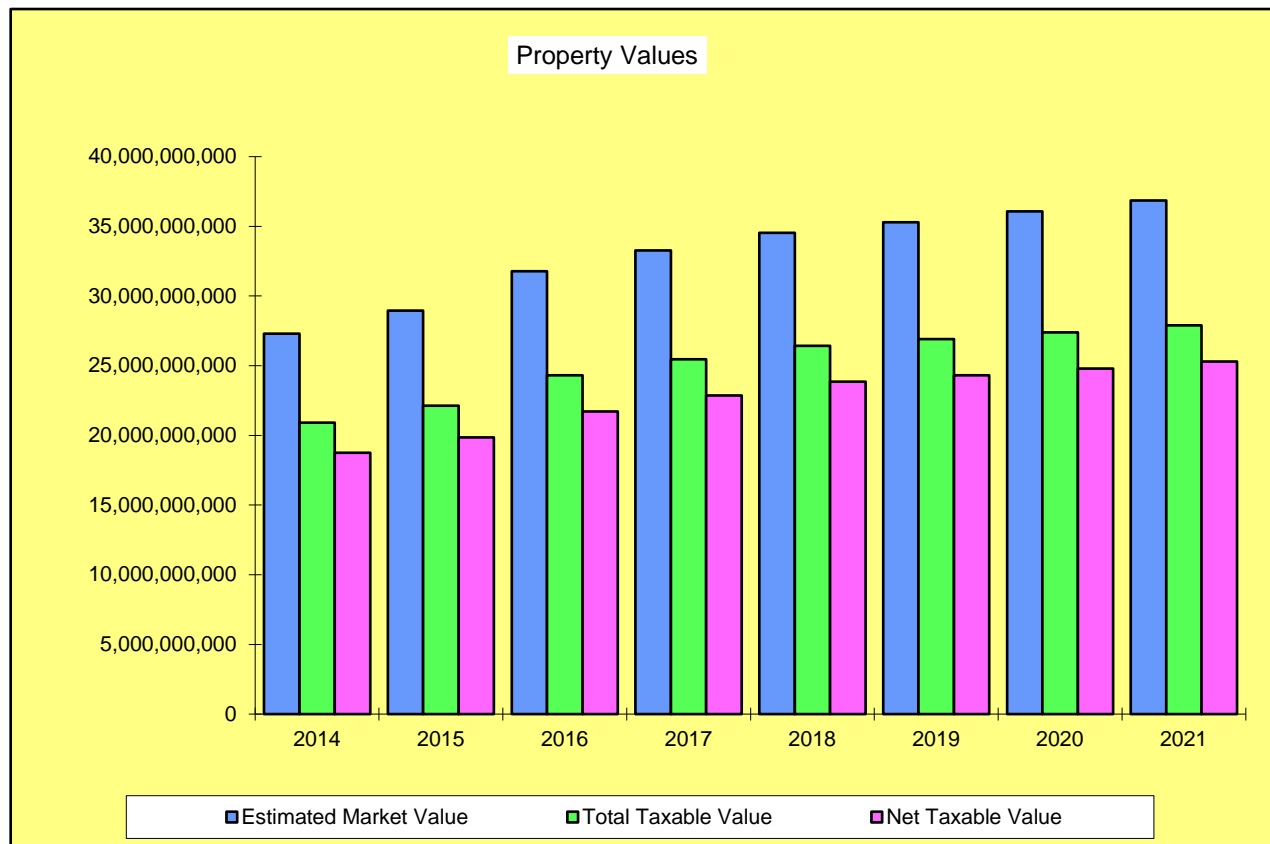


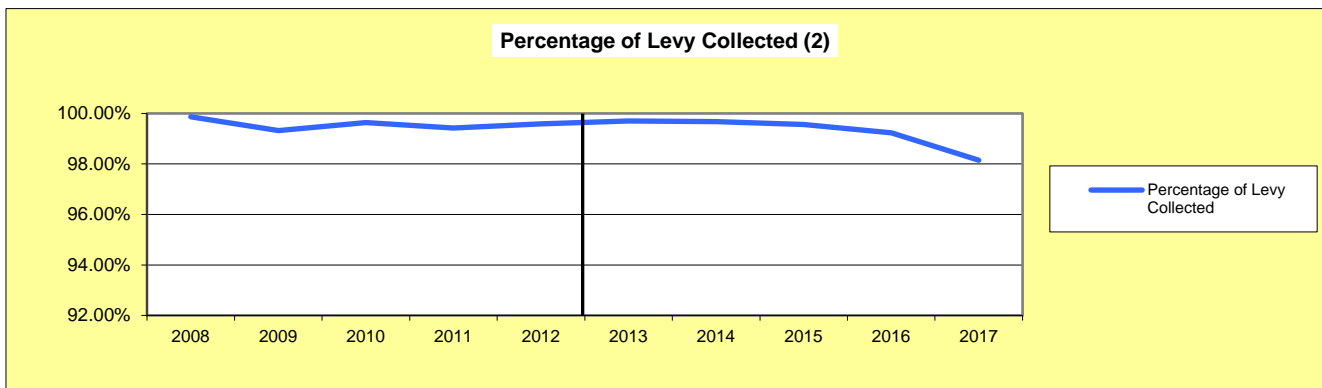
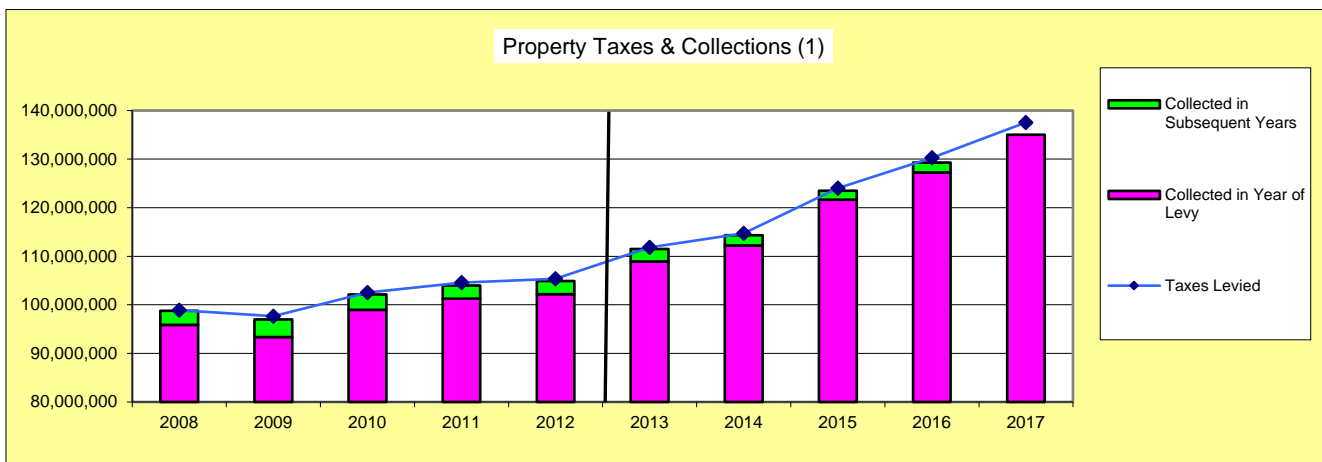
Chart 9

SALT LAKE CITY SCHOOL DISTRICT

Property Tax Levied and Collected

Calendar Years Ended 2008 through 2017

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)
2008	\$98,892,331	\$95,841,478	96.91%	\$2,919,769	\$98,761,247	99.87%
2009	97,662,099	93,364,752	95.60%	3,632,391	96,997,143	99.32%
2010	102,507,323	98,984,079	96.56%	3,159,559	102,143,638	99.65%
2011	104,561,807	101,267,001	96.85%	2,685,807	103,952,808	99.42%
2012	105,362,837	102,220,670	97.02%	2,708,477	104,929,147	99.59%
2013	111,823,157	108,914,237	97.40%	2,572,978	111,487,215	99.70%
2014	114,709,677	112,196,238	97.81%	2,135,831	114,332,069	99.67%
2015	124,014,302	121,622,690	98.07%	1,851,151	123,473,841	99.56%
2016	130,306,483	127,231,689	97.64%	2,078,726	129,310,415	99.24%
2017	137,552,872	135,004,720	98.15%	0	135,004,720	98.15%



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

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

*** Future tax collections and collection rates are estimated to remain relatively constant in 2018.

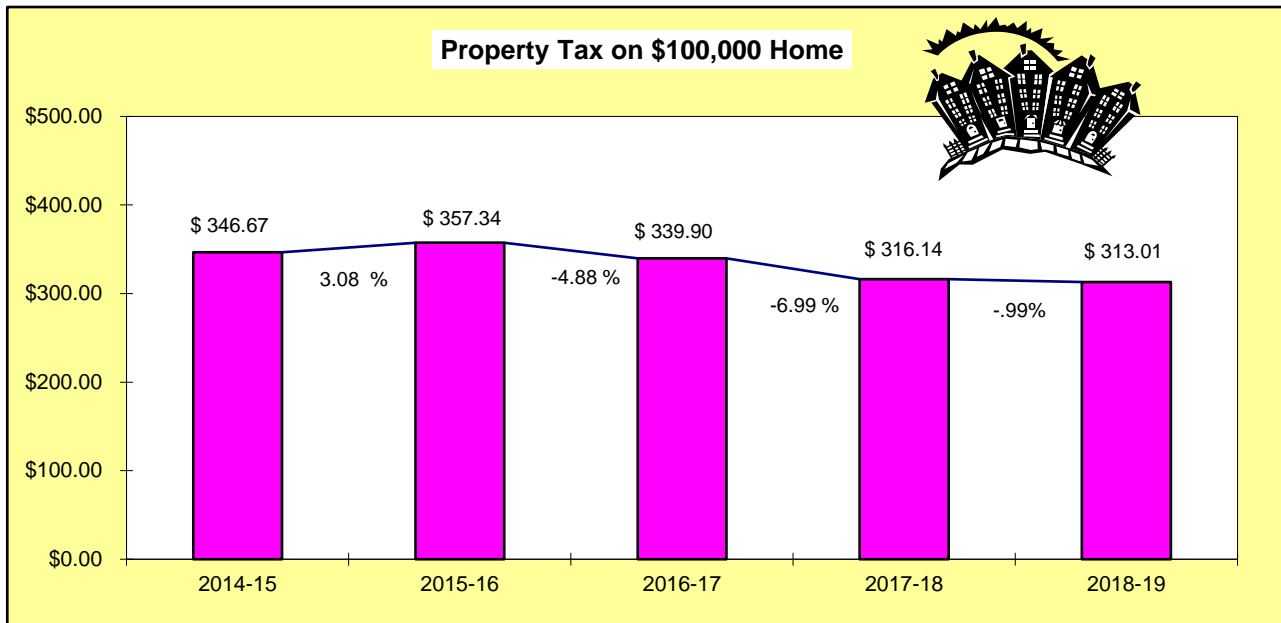
Chart 10

SALT LAKE CITY SCHOOL DISTRICT

Impact of Budget on Taxpayers

For Fiscal Year 2018-19 With Comparative Information for Years 2014-15 Through 2017-18

	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 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	.006303	.006497	.006180	.005748	.005691
Property tax due	\$346.67	\$357.34	\$339.90	\$316.14	\$313.01
Property Tax increase (decrease) from prior year	(\$19.14)	\$10.67	(\$17.44)	(\$23.76)	(\$3.13)
Percent Change from Prior Year	-5.23%	3.08%	-4.88%	-6.99%	-0.99%



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

Year	Series 2006	
Ending June 30	\$31,255,000	
	Principal	Interest
2019	1,670,000	66,800
2020		
2021		
2022		
2023		
2024		
2025		
Totals	\$1,670,000	\$66,800

Year	Series 2010		Series 2012	
Ending June 30	\$18,255,000		\$16,360,000	
	Principal	Interest	Principal	Interest
2019	2,605,000	578,500	1,100,000	108,750
2020	2,735,000	448,250	410,000	64,750
2021	2,850,000	338,850	1,885,000	56,550
2022	2,135,000	196,350		
2023	2,240,000	89,600		
2024				
2025				
Totals	\$12,565,000	\$1,651,550	\$3,395,000	\$230,050

Year	Series 2013		Grand Totals		
Ending June 30	\$21,840,000		Total Principal	Total Interest	Total Debt Service
	Principal	Interest			
2019	1,975,000	826,950	7,350,000	1,581,000	8,931,000
2020	4,530,000	747,950	7,675,000	1,260,950	8,935,950
2021	3,280,000	521,450	8,015,000	916,850	8,931,850
2022	1,855,000	357,450	3,990,000	553,800	4,543,800
2023	1,950,000	264,700	4,190,000	354,300	4,544,300
2024	2,050,000	167,200	2,050,000	167,200	2,217,200
2025	2,130,000	85,200	2,130,000	85,200	2,215,200
Totals	\$17,770,000	\$2,970,900	\$35,400,000	\$4,919,300	\$40,319,300

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

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

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

Year Ending June 30	Principal	Net Interest	Total
2019	0	74,219	74,219
2020	0	74,219	74,219
2021	0	74,219	74,219
2022	0	74,219	74,219
2023	0	74,219	74,219
2024	5,000,000	64,978	5,064,978
2025	0	37,219	37,219
2026	0	37,219	37,219
2027	0	37,219	37,219
2028	6,000,000	37,219	6,037,219
Totals	\$11,000,000	\$584,949	\$11,584,949

SALT LAKE CITY SCHOOL DISTRICT
District Employee and Staffing Levels
For Fiscal Years 2014-15 Through 2018-19

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.

	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Proposed
Instruction	1,715.52	1,728.72	1,763.31	1737.03	1,727.03
Supporting Services:					
Students	74.78	71.19	80.67	85.98	85.98
Instructional Staff	143.38	151.30	159.58	157.30	157.30
General District Administration	3.50	3.50	4.00	4.00	4.00
General School Administration	136.31	136.25	139.09	167.72	167.72
Central Services	54.74	54.27	54.26	55.73	55.73
Operation & Maintenance of Buildings	208.18	197.18	212.79	197.50	197.50
Student Transportation	62.05	63.71	60.35	57.82	57.82
Internal Service Funds & Other	40.30	37.12	43.92	44.40	44.40
Other Community Services	236.46	247.23	225.57	223.57	223.57
Child Nutrition Services	154.49	149.42	144.27	142.66	142.66
Capital Projects	37.93	40.45	40.20	35.46	35.46
Total	<u>2,867.64</u>	<u>2,880.34</u>	<u>2,928.01</u>	<u>2909.18</u>	<u>2,899.18</u>
Licensed Teachers	1,322.43	1,321.93	1,352.18	1356.27	1,351.27
Non Teaching Staff	<u>1,545.21</u>	<u>1,558.41</u>	<u>1,575.83</u>	<u>1552.91</u>	<u>1,547.91</u>
Total	<u>2,867.64</u>	<u>2,880.34</u>	<u>2,928.01</u>	<u>2909.18</u>	<u>2,899.18</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 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** – *still in development pending new state guidelines.*

3. Exiting Elementary

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

Exiting Middle School

- 4A. **Exit Middle School on Grade Level.** Students are proficient in English Language Arts, Mathematics, and Science on the SAGE test.
- 4B. **Exit Middle School Effective Behaviors.** Students have attendance rates of 90% or higher in core classes and cumulative grade point averages of 2.75 or higher.
- 4C. **Exit Middle School Participation in Performances Measurement** – *still in development. Questions about caring adults and participation in activities, programs, or sports have been placed on the stakeholder survey. A plan to track individual SEPs conducted with a parent or guardian was piloted through Illuminate in 2017-18.*

Good Transition into High School

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

Exiting 11th Grade and High School Success

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

College, Training and Life-Long Learning

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

STUDENT ACHIEVEMENT PLAN ESSENTIALS – CURRICULUM, INSTRUCTION, AND ASSESSMENT

Curriculum

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

Instruction

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

Assessment & Evaluation

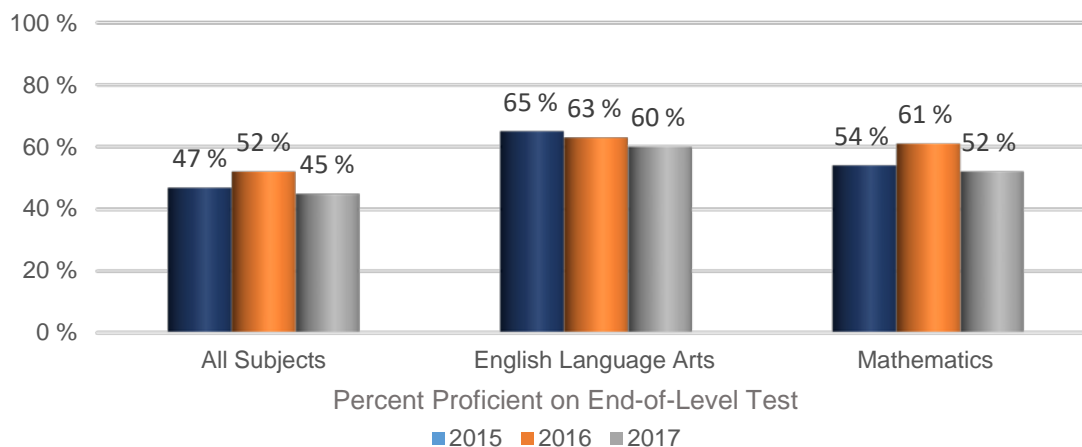
Delivering traditional and computer-based assessments and leveraging state-of-the-art technology to provide immediate feedback. Results are provided to students, parents, teachers, and schools to support decision making for educational goal attainment.

PATHWAY INDICATORS— CURRICULUM, INSTRUCTION, AND ASSESSMENT

Measuring Success in Content Areas

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

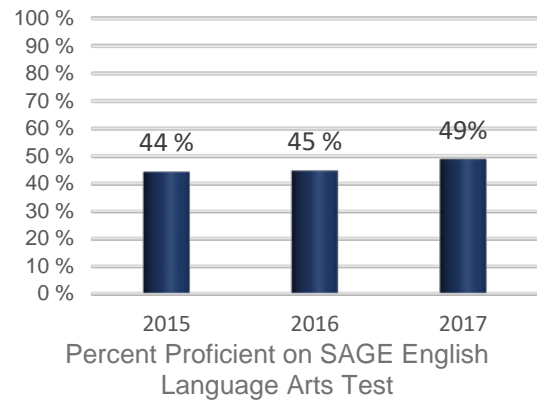
1C. Exit Kindergarten Academically Prepared for First Grade



Indicator 2A, 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.

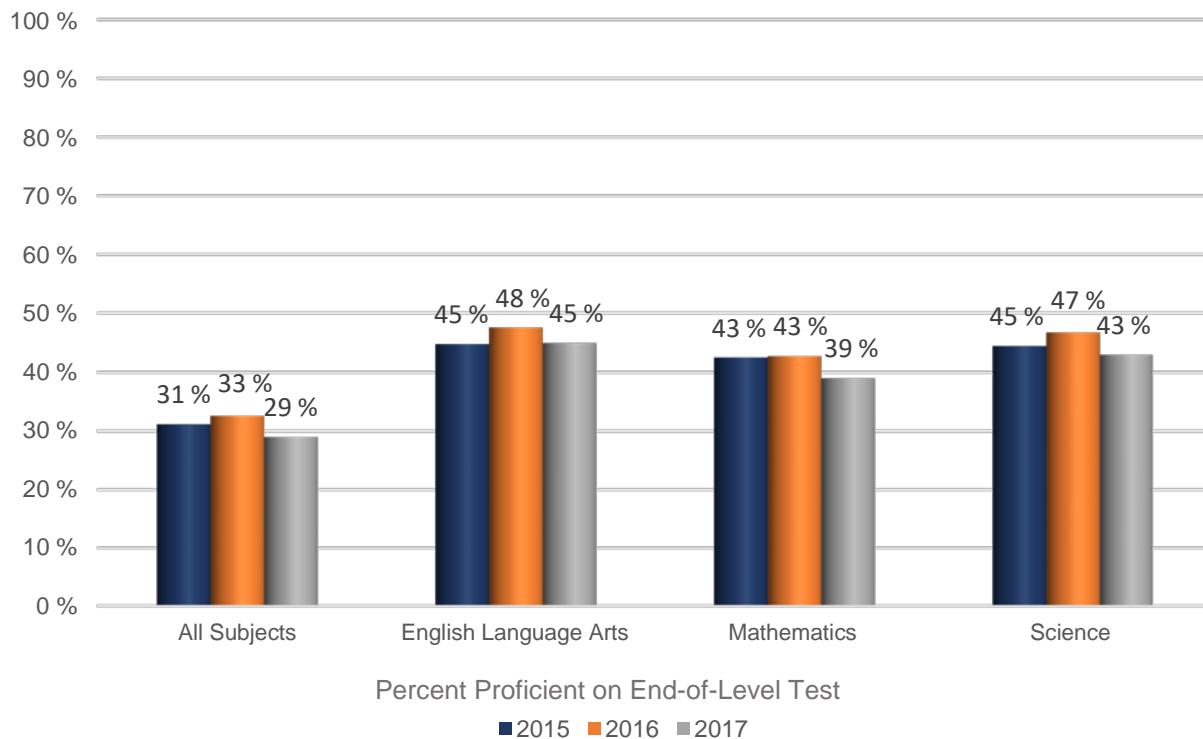


2A. Exit Third Grade Reading and Writing on Grade Level



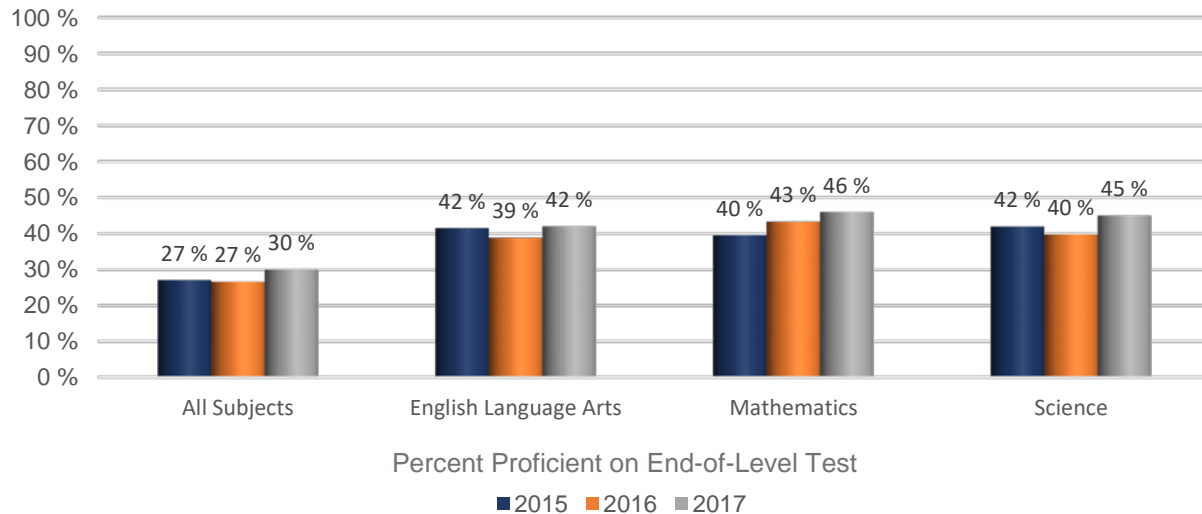
Indicator 3A, Exit Elementary Academically Prepared for Middle School: Students are on grade level in English Language Arts, Mathematics, and Science. Students demonstrate proficiency on the Utah Core Standards in English Language Arts, Mathematics, and Science by scoring a 3 or 4 on SAGE.

3A. Exit Elementary Academically Prepared for Middle School



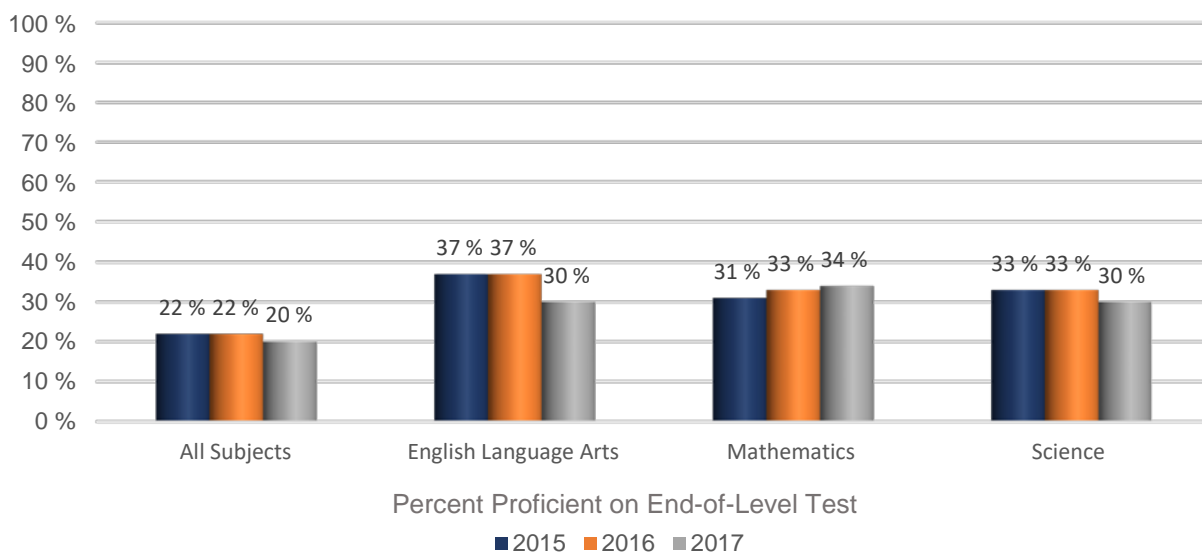
Indicator 4A, Exit Elementary Academically Prepared for High School: Students are on grade level in English Language Arts, Mathematics, and Science. Students demonstrate proficiency on the Utah Core Standards in English Language Arts, Mathematics, and Science by scoring a 3 or 4 on SAGE.

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. Complete 9th Grade Proficient on SAGE Tests

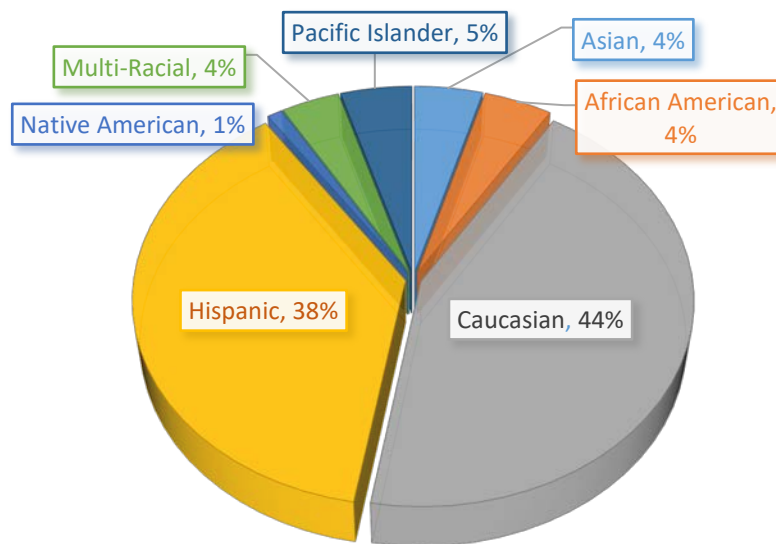


STUDENT ACHIEVEMENT PLAN – EDUCATIONAL EQUITY AND ADVOCACY

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 1st, 2016**



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

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

PATHWAY INDICATORS – EDUCATIONAL EQUITY AND ADVOCACY

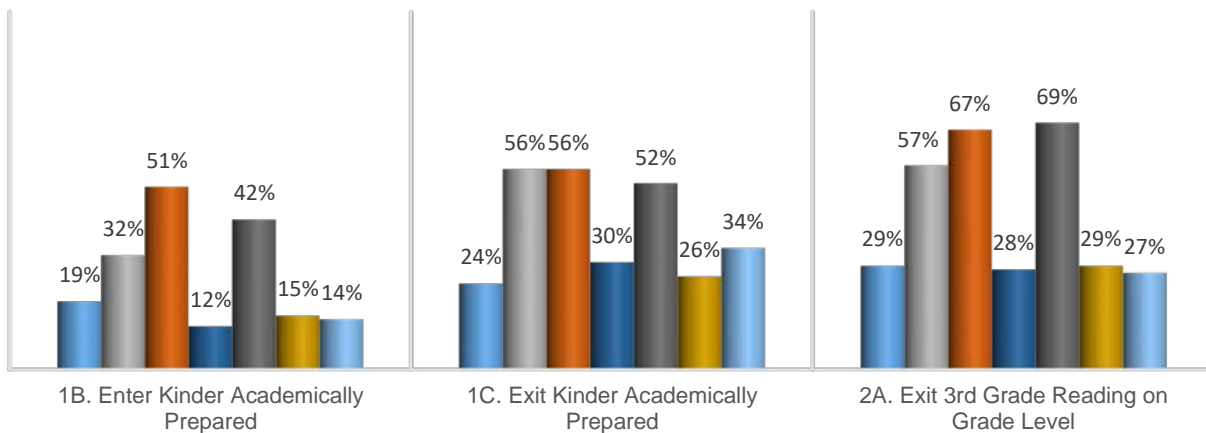
ALL MEASUREMENTS DISAGGREGATED BY STUDENT ETHNICITY

Percent of Students Meeting Pathway Indicator Goals by Ethnicity

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

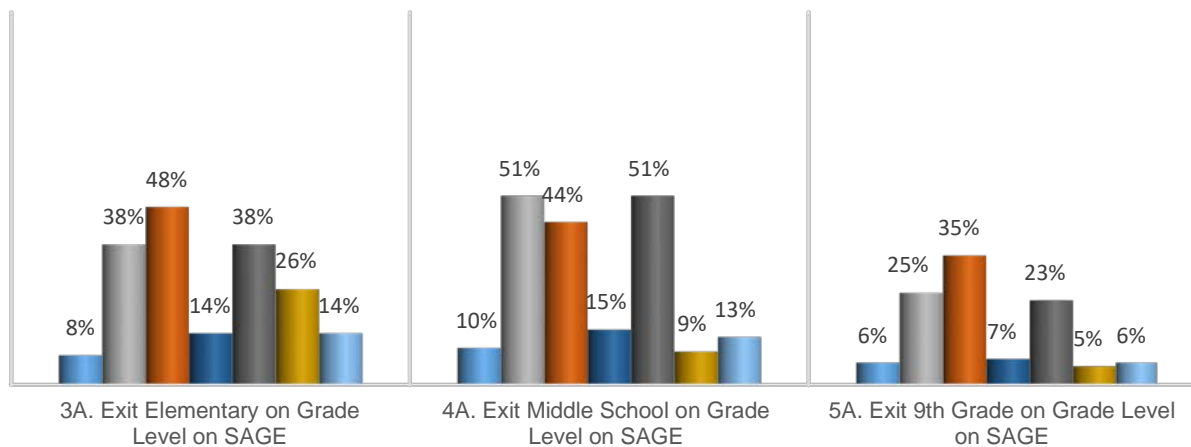
Elementary Pathway Indicators 2016-2017 School Year

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



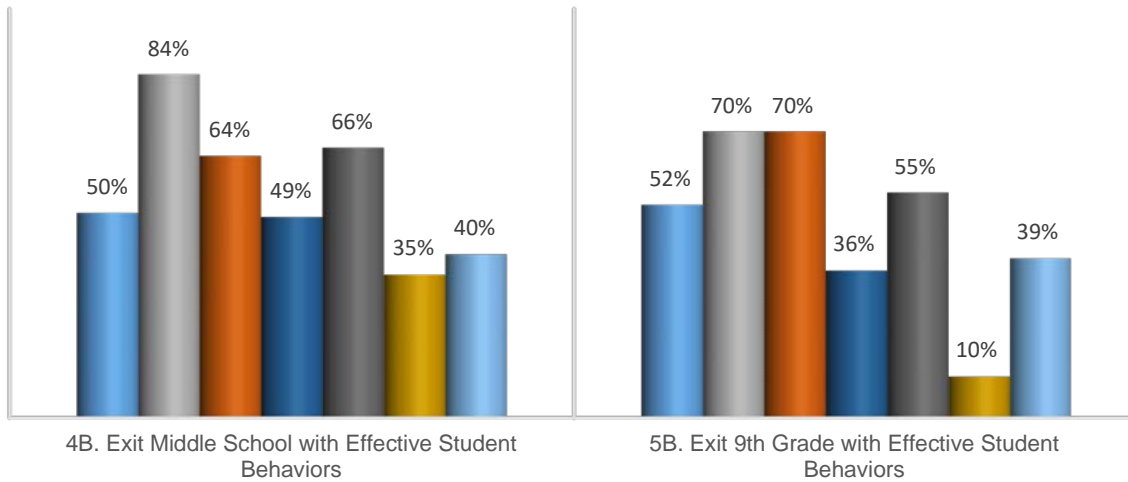
SAGE Pathway Indicators-Percent of Students Proficient in all SAGE Subject Areas 2016-2017 School Year

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



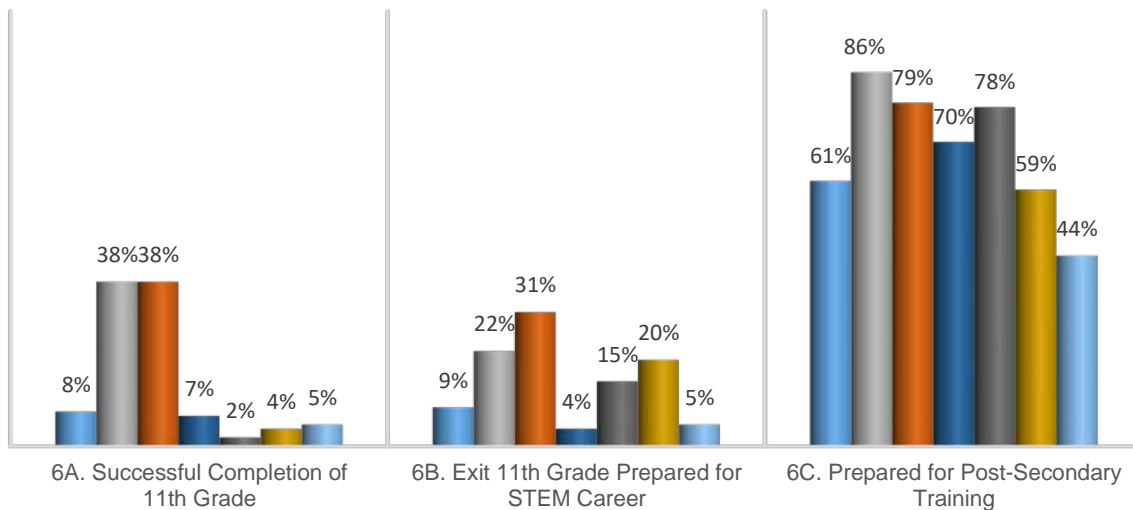
**Effective Student Behavior Pathway Indicators
2016-2017 School Year**

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



High School Pathway Indicators 2016-2017 School Year

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



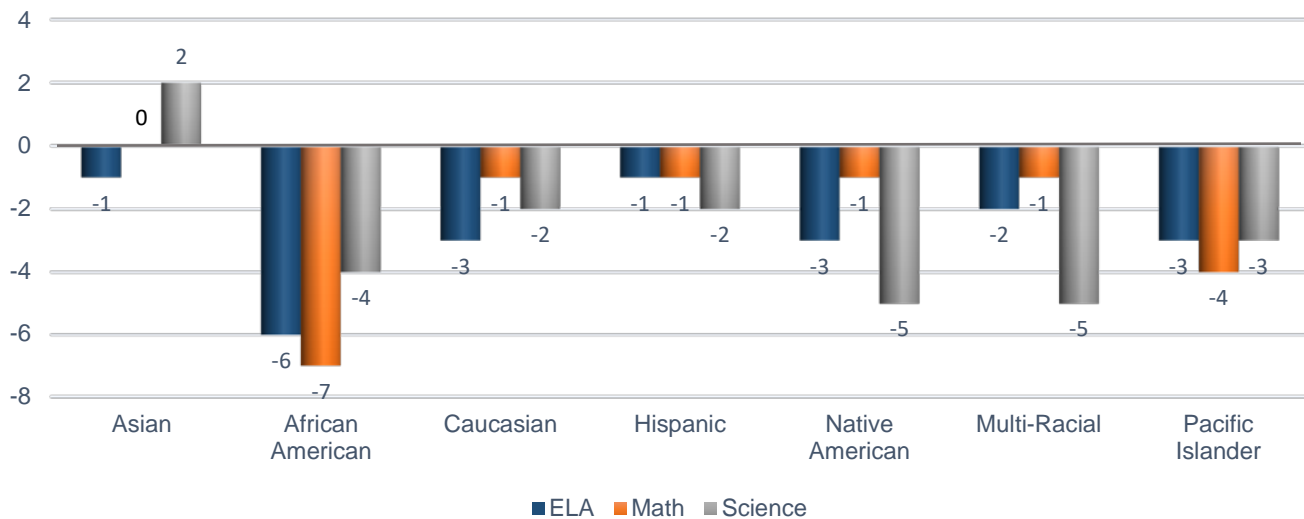
Performance on End-of-Level Testing by Ethnicity

The table below shows the percent of students proficient on end-of-level testing for the 2015-2016 and 2016-2017 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 58% to 17% average proficient. It is evident that achievement gaps exist between ethnic groups in Salt Lake City School District.

% Proficient on End-of-Level Testing 2016 to 2017	English/Language Arts		Math		Science	
	2016	2017	2016	2017	2016	2017
Asian	52%	51%	53%	53%	43%	45%
African American	30%	24%	28%	21%	21%	17%
Caucasian	65%	62%	63%	62%	60%	58%
Hispanic	28%	27%	31%	30%	23%	21%
Native American	28%	25%	29%	28%	24%	19%
Multi-Racial	60%	58%	58%	57%	54%	49%
Pacific Islander	30%	27%	34%	30%	21%	18%

All ethnic groups saw a decrease in percent proficient for all subject areas with the exception of the Asian subgroup. This subgroup showed the only increase, with a gain of two percentage points in science scores. The African American subgroup showed the largest decrease, with a drop from 30% to 24% proficient in ELA, 28% to 21% proficient in math, and 21% to 17% proficient in science.

**Change In End-of-level Test Scores
From 2016 To 2017 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 post-secondary education.”

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

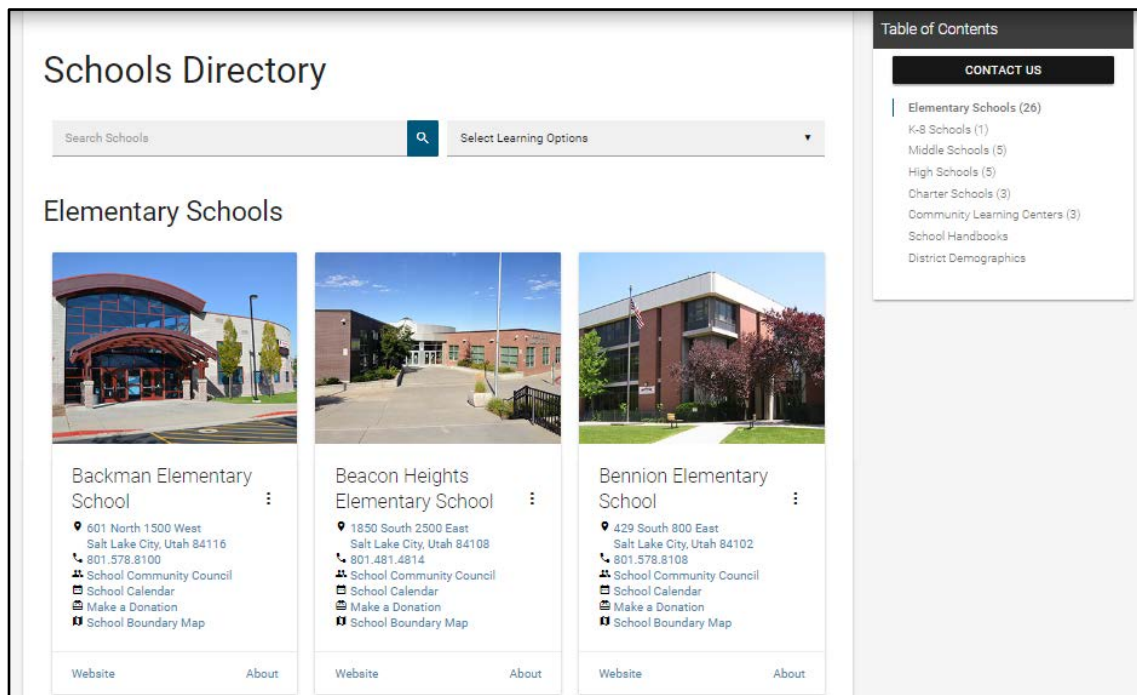
STUDENT ACHIEVEMENT PLAN – COMMUNICATION AND COMMUNITY ENGAGEMENT

Communication and Community Engagement

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

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

1. Improve and increase communication with internal and external audiences.
 - 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.



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

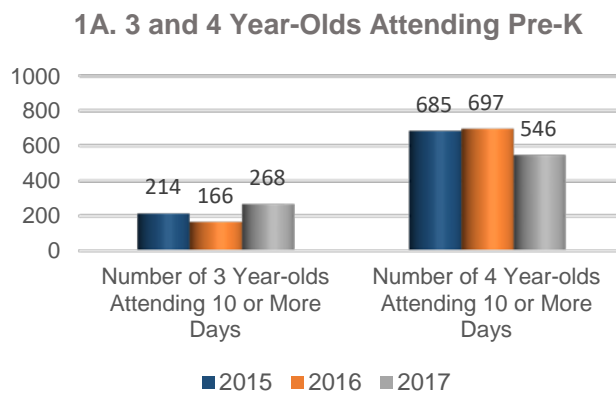
Early Childhood

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.

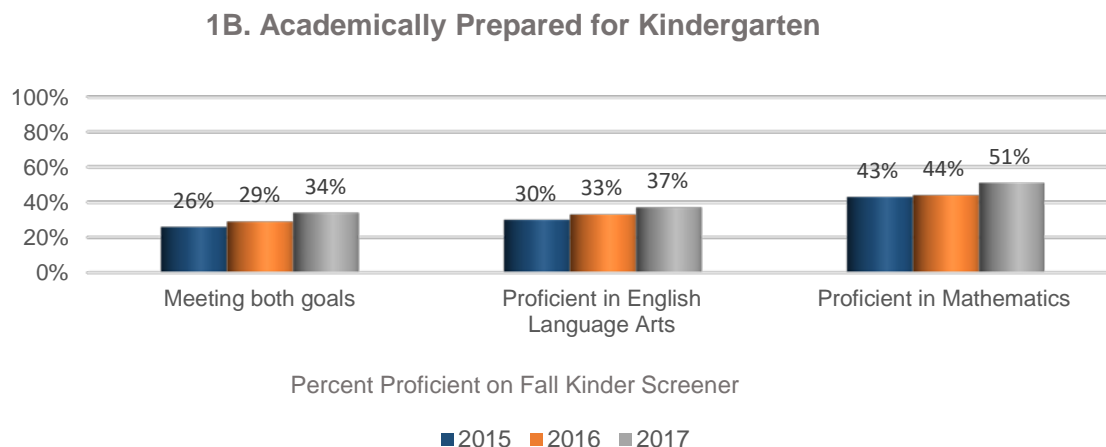
PATHWAY INDICATORS – EARLY CHILDHOOD

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 Salt Lake City School District Kindergarten Fall Screener.



STUDENT ACHIEVEMENT PLAN – STUDENT SUCCESS

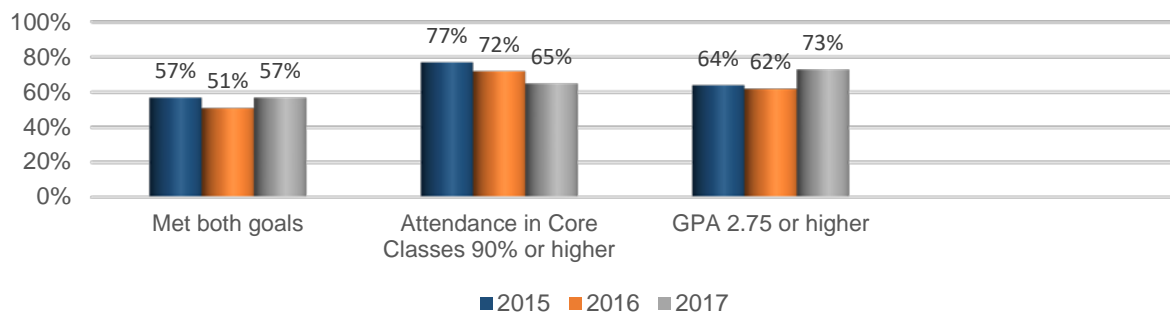
Student Success

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

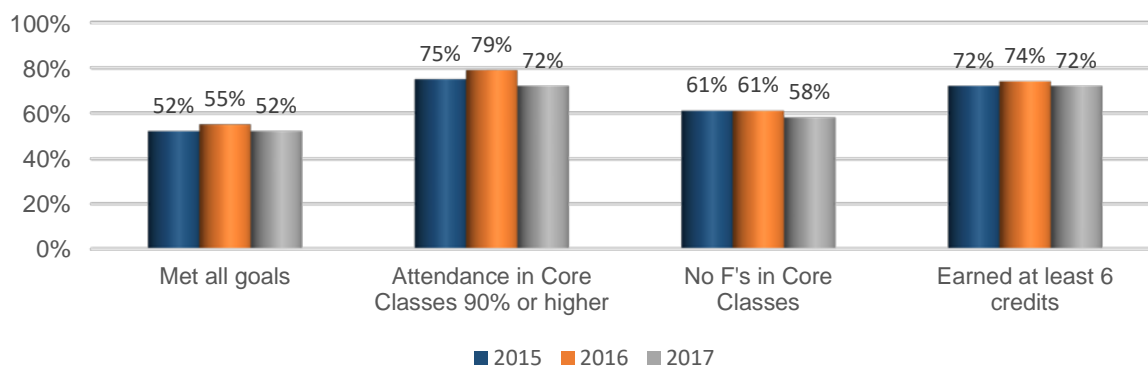
PATHWAY INDICATORS – STUDENT SUCCESS

Measuring Student Behaviors

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

4B. Exiting Middle School Effective Behaviors

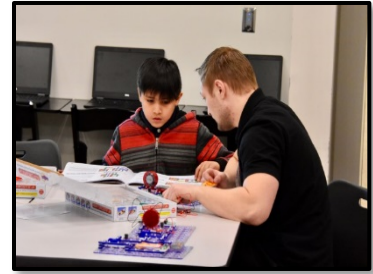
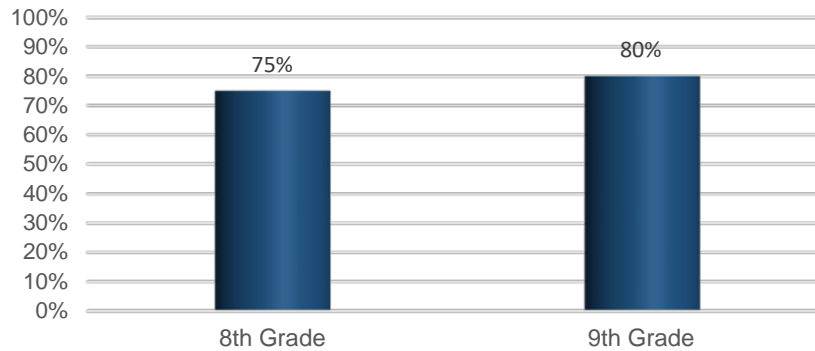
Indicator 5B, Exit 9th Grade effective behaviors: Students have attendance rates of 90% or higher in core classes, no F's in core classes, and have earned at least 6 credits.

5B. Exiting 9th Grade Effective Behaviors

Measuring Mentoring

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

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

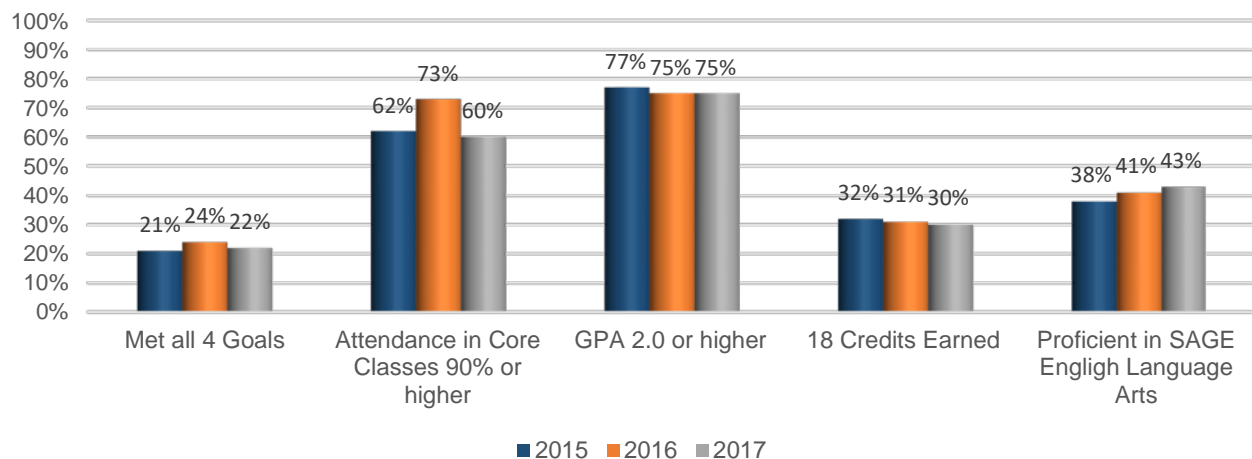


*This indicator is in its first year of development. The sample above is a preliminary count and calculates with 108 9th graders and 416 8th graders.

Measuring High School Success and Completion

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

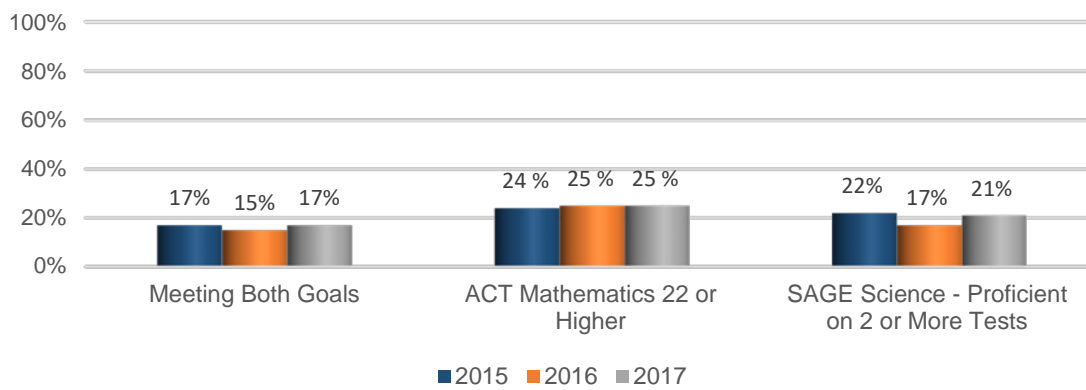
6A. Successfully Complete 11th Grade



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

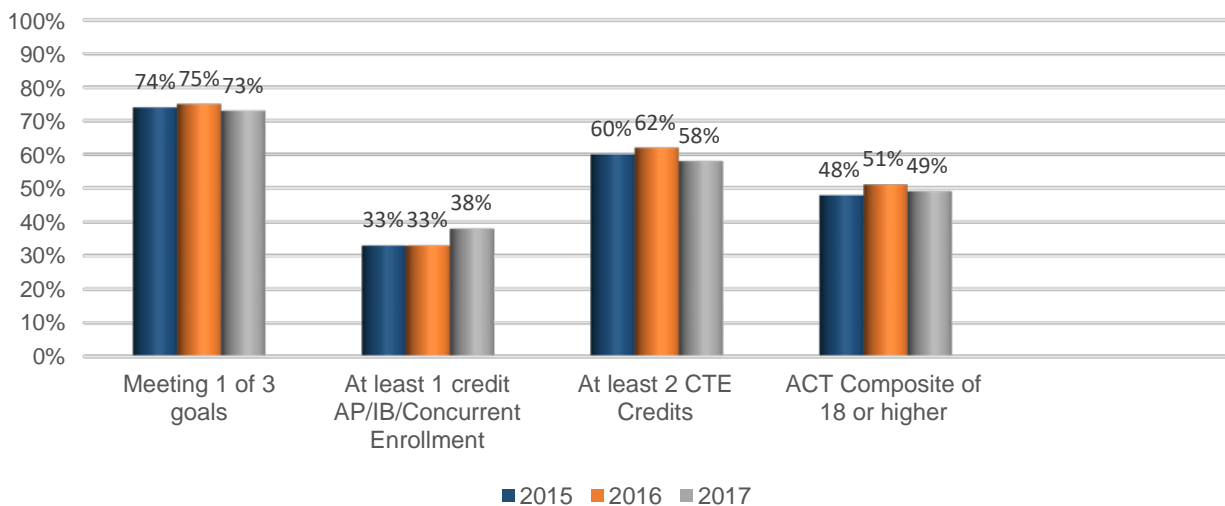


6B. Exit 11th Grade STEM



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

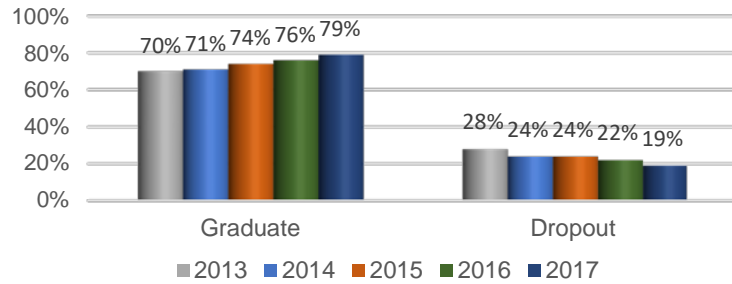
6C. Prepared for Post-Secondary Training



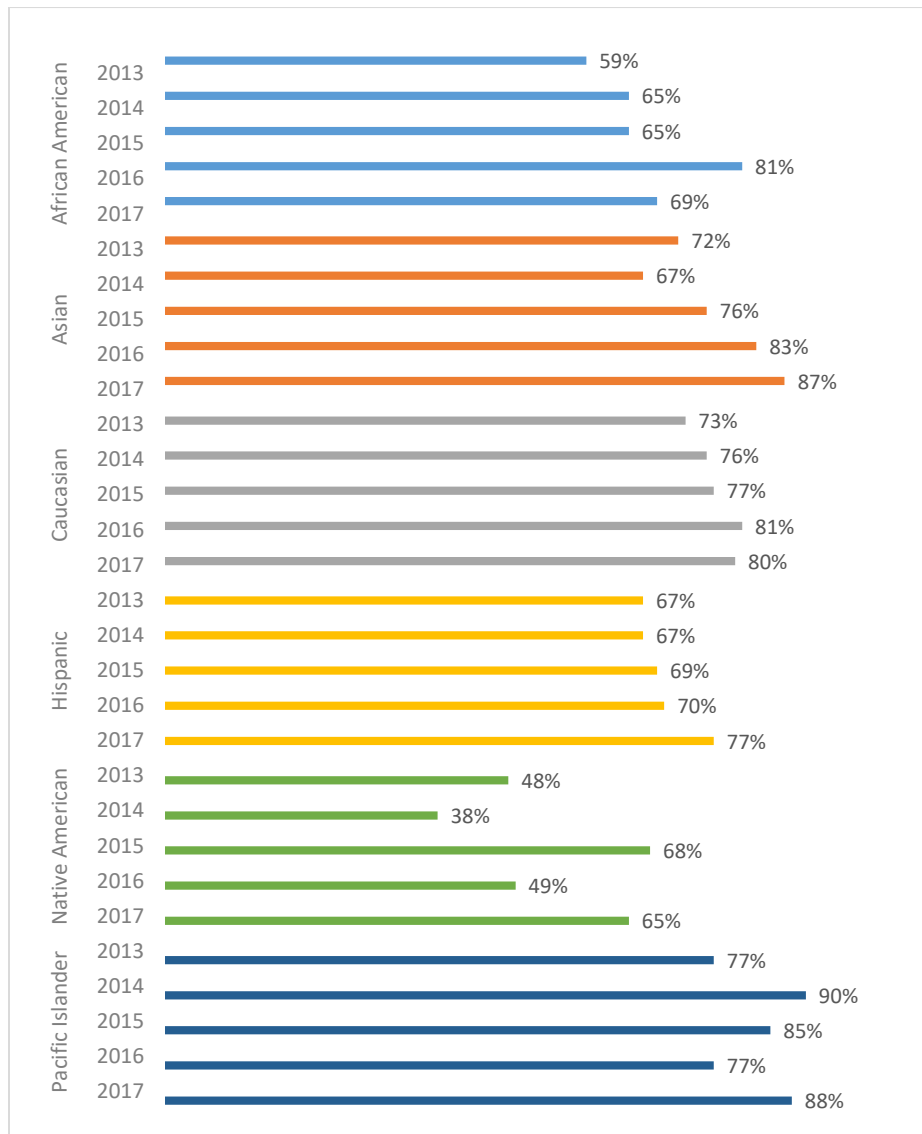
Indicator 6D, Exit high school graduating on-time: Student graduates by the end of summer of their senior year or sooner.

*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

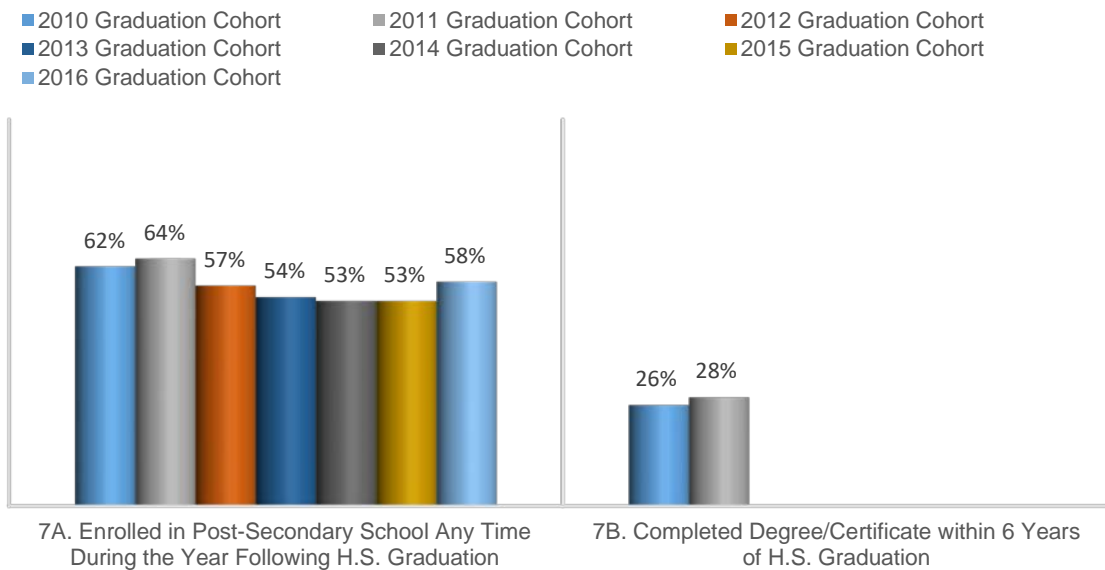


Post-Secondary Enrollment

Post-secondary 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 post-secondary enrollment in the United States.

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

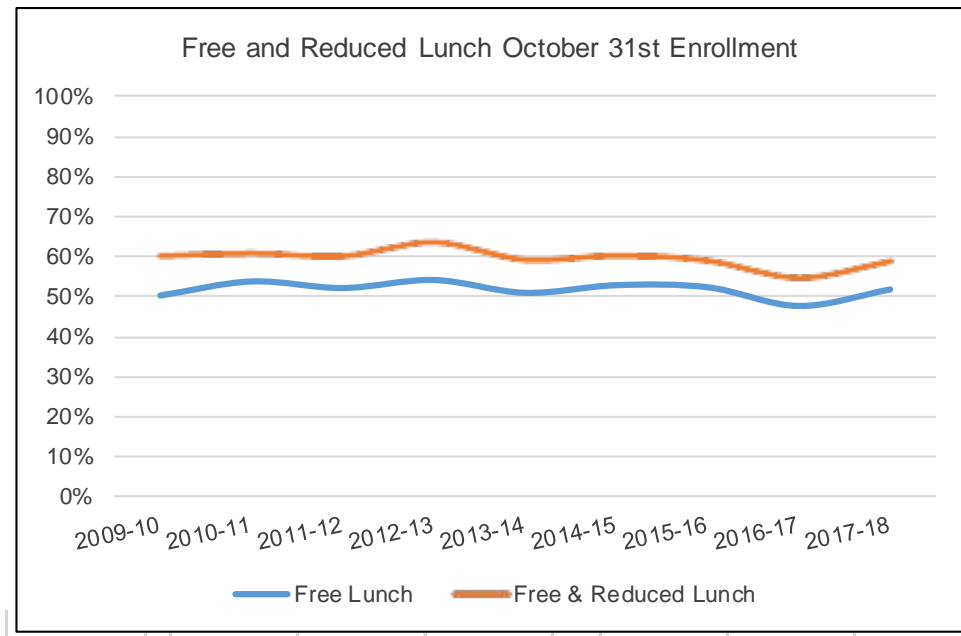
Indicator 7B, Completed Degree or Certificate Program within Six Years of High School Graduation: Students who enroll in post-secondary schooling earn a certificate or degree within six years of high school graduation.



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.

Fiscal Year	October 31 Enrollment			Percent		
	Free	Reduced	Total	Free	Reduced	Total
2009-10	12,576	2,469	25,028	50.25%	9.86%	60.11%
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%



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.