



SALT LAKE CITY
SCHOOL DISTRICT
Your Best Choice

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SALT LAKE CITY
SCHOOL DISTRICT
Your Best Choice

**SALT LAKE CITY SCHOOL DISTRICT
2020-21 ANNUAL BUDGET**

Board of Education

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

Nate Salazar
Vice President
Precinct 4
Term ends: 12/31/2022

Michelle Tuitupou
Precinct 1
Term ends: 12/31/2020

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

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

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

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

Arundhati Oommen
Student Representative
Term ends: 6/30/2021

Administration

Larry Madden
Interim Superintendent

Alan Kearsley
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 2019–2020.

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



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

Thomas E. Wohlleber, CSR
President

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

David J. Lewis
Executive Director



SUPERINTENDENT'S OFFICE

440 East 100 South
Salt Lake City, Utah 84111

p 801.578.8348
f 801.578.8685

July 1, 2020

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

Dear Board Members:

The 2020-21 budget and calendar year 2020 tax rate was voted on and approved by the Board of Education on June 2, 2020. Due to COVID-19 related constraints, a condensed budget document containing only required schedules was presented at that time. We would like to present to you the complete budget book which not only contains the previously approved schedules, but also contains additional valuable and insightful information. This document contains the budget schedules for the 2020-21 fiscal year, as well as the revised budget schedules for fiscal year 2019-20 that were voted on in June 2020, and includes additional detailed information and budget detail for all District programs.

INTRODUCTION

The 2020-21 budget prioritizes resources to support the District mission to "... cultivate a love of learning in a diverse and inclusive school community, committed to educational excellence ... in which every student can learn the academic, problem-solving, and social skills required for success in college, career, and life". The Board of Education's 2016-2021 Student Achievement Plan focuses on the Essentials of a Learning Community. These essentials serve as a road map to ensure that resources align with student needs, community priorities, and with board goals.

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

As we face changing demographics that bring greater student needs, we continue to make progress as we strive to meet the challenges of increased accountability and higher standards. More than 56.51% of our students qualify for free or reduced lunch. At least 86 primary languages are spoken by District students. Nearly 4.11% 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 196 students for the coming year. Student membership for the 2020-21 school year is expected to be 22,357 Average Daily Membership (ADM) with decreases anticipated in future years. Any growth projections are limited to urban renewal and the District’s choice options, many of which are designed to retain and attract new students to our schools.

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

The School Board’s Student Achievement Plan and goals for increased literacy and improved social and emotional learning drive the budget process. Working together, our schools, families, and community will meet the priorities established to provide “Excellence and Equity: every student, every classroom, every day.” We are pleased to recommend this 2020-21 budget. This budget is a responsible yet responsive approach that unifies us in the purpose of learning.

ORGANIZATION

The Salt Lake City School District is a fiscally independent entity governed by the Board of Education. The District currently serves approximately 22,553 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: Melissa Ford – President, Nate Salazar – Vice President, Samuel Bennett Hanson, Katherine Kennedy, Michael Nemelka, Kristi Swett, Michelle Tuitupou, and Arundhati Oommen – student representative. The District Superintendent is Larry Madden and the Business Administrator is Alan Kearsley. Please refer to Page v for further information on the Board of Education and senior administration.

Budget Presentation

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

The budget acts as the operating plan for the fiscal year, and is revised as necessary, following the requirements of Board policies and State law. A balanced budget by fund is required. The budget is designed to help ensure fiscal efficiency, effectiveness, and integrity. The Business

Department continually monitors all budgeted accounts and establishes controls over all District expenditures.

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

Budget Development

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

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

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

FINANCIAL

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

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

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

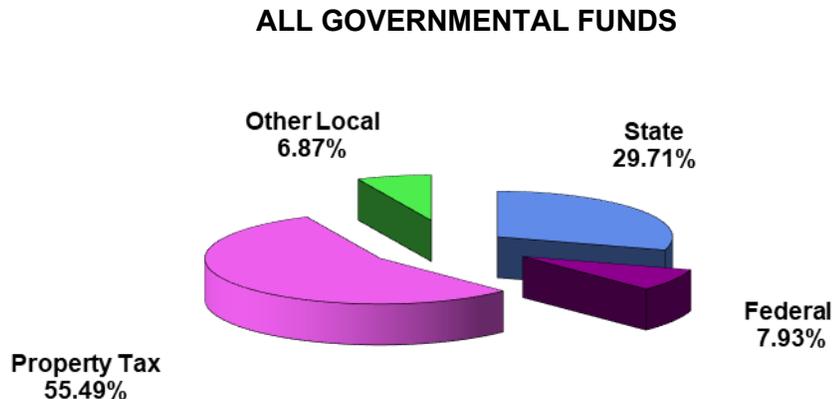
- **Capital and Debt Service Funds** – *These funds account for the costs associated with the acquisition, construction, renovation, and remodeling of District property and for payments made for principal and interest on general obligation bonds payable. Financing is provided by property taxes as well as bond proceeds authorized by the community.*

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

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

Revenue

Salt Lake City School District receives 55.49% of its resources from property taxes, 29.71% from the State, 7.93% from the Federal government, and 6.87% from other local sources. 12.33% (\$21,201,345) 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.



INTRODUCTORY SECTION - Executive Summary

During the 2020 Utah General Legislative Session, State funding for Public Education originally increased 9.5%, which included growth for new students and a 6.0% increase in the Weighted Pupil Unit (WPU). However, with the onset of the COVID-19 pandemic, it was evident that these increases would be rolled back. The 2020-21 budget was developed with the expectation of a 0% increase in the WPU. At the end of June 2020, a special legislative session was held. During the session, the overall State funding for Public Education was scaled back to 2.2% which included a WPU increased from \$3,532 in 2019-20 to \$3,596 for 2020-21. These changes will be reflected in a revised 2020-21 budget. The Board approved a balanced budget in June as required by Utah State Law.

REVENUE

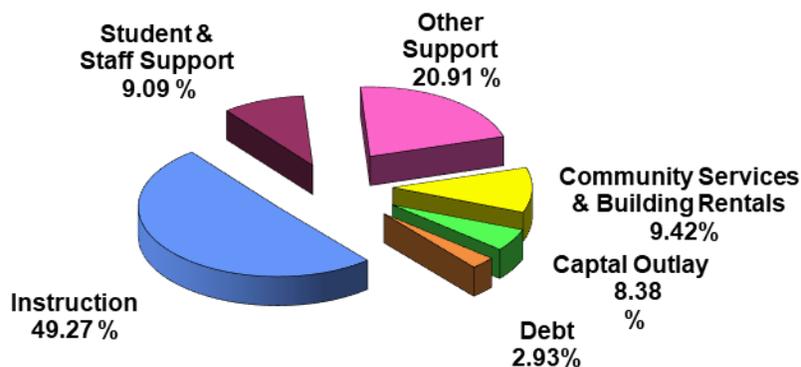
	2018-19 Actual	2019-20 Revised Budget	2020-21 Proposed Budget	% Change Prior Year	2021-22 Projected	% Growth Projected
Governmental Funds:						
General Fund	\$ 227,940,333	\$ 228,019,647	\$ 236,941,525	3.91%	\$ 241,132,795	1.77%
Special Revenue Funds	35,556,148	41,175,736	41,530,442	0.86%	41,760,088	0.55%
Capital and Debt Service Funds	41,087,291	37,272,936	31,272,936	-16.10%	31,269,436	-0.01%
Total	\$ 304,583,772	\$ 306,468,319	\$ 309,744,903	1.07%	\$ 314,162,319	1.43%
Internal Service Funds: *						
Distribution Services Fund	\$ 614,776	\$ 615,500	\$ 618,000	0.41%		
Printing and Graphics Fund	291,977	295,000	295,000	0.00%		
Technical Services Fund	1,111,340	1,094,495	1,135,712	3.77%		
Employee Benefits Fund	21,059,100	23,310,000	23,310,000	0.00%		
Total	\$ 23,077,193	\$ 25,314,995	\$ 25,358,712	0.17%		

* Internal Service Funds are not projected

Expenditures

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

ALL GOVERNMENTAL FUNDS



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

INTRODUCTORY SECTION - Executive Summary

EXPENDITURES

	2018-19 Actual	2019-20 Revised Budget	2020-21 Proposed Budget	% Change Prior Year	2021-22 Projected	% Growth Projected
Governmental Funds:						
General Fund	\$ 222,029,360	\$ 237,940,367	\$ 245,145,944	3.03%	\$ 247,762,248	1.07%
Special Revenue Funds	34,997,029	41,552,174	42,129,011	1.39%	42,398,150	0.64%
Capital and Debt Service Funds	49,256,061	38,653,087	25,162,096	-34.90%	20,861,787	-17.09%
Total	\$ 306,282,450	\$ 318,145,628	\$ 312,437,051	-1.79%	\$ 311,022,185	-0.45%
Internal Service Funds: *						
Distribution Services Fund	\$ 564,076	\$ 628,218	\$ 659,160	4.93%		
Printing and Graphics Fund	314,082	304,075	285,466	-6.12%		
Technical Services Fund	1,115,522	1,102,440	1,135,712	3.02%		
Employee Benefits Fund	18,558,230	23,390,000	23,390,000	0.00%		
Total	\$ 20,551,910	\$ 25,424,733	\$ 25,470,338	0.18%		

* 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 22,357 regular education students (ADM) in 39 schools in the 2020-21 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>		Projected ADM			
2019-20	22,553	<u>Fiscal Year</u>	<u>Fiscal Year</u>	<u>Fiscal Year</u>	
2020-21	22,357	2021-22	21,855	2023-24	20,795
		2022-23	21,372		

INTRODUCTORY SECTION - Executive Summary

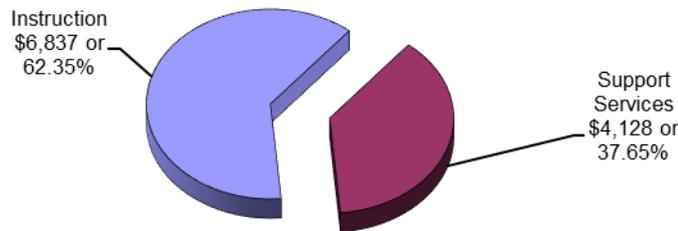
The 2020-21 General Fund budget appropriates \$10,965 per student. We are pleased to report the District allocates 62.35% of these funds to direct instructional services for regular programs.

General Fund Expenditures

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

	<u>2018-19 Actual</u>		<u>2019-20 Revised Budget</u>		<u>2020-21 Proposed Budget</u>	
	Amount Per ADM	% Current Expenditure	Amount Per ADM	% Current Expenditure	Amount Per ADM	% Current Expenditure
Instruction	\$ 5,973	61.66%	\$ 6,462	61.25%	\$ 6,837	62.35%
Support Services	3,714	38.34%	4,088	38.75%	4,128	37.65%
Total	\$ 9,687	100.00%	\$ 10,550	100.00%	\$ 10,965	100.00%
Pupils in ADM	22,921		22,553		22,357	
Increase in expenditure per Pupil	2.75%		8.92%		3.93%	

2020-21 Proposed Budget



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

General Fund Expenditures

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

	<u>2018-19 Actual</u>		<u>2019-20 Revised Budget</u>		<u>2020-21 Proposed Budget</u>	
	Amount Per ADM	% Current Expenditure	Amount Per ADM	% Current Expenditure	Amount Per ADM	% Current Expenditure
Salaries & benefits	\$ 8,542	88.18%	\$ 9,246	87.64%	\$ 9,792	89.30%
Contract services	160	1.65%	207	1.96%	166	1.51%
Maintenance & repairs	135	1.40%	135	1.27%	120	1.10%
Field trips, ins., phone & travel	63	0.65%	81	0.76%	93	0.85%
Supplies, textbooks & utilities	701	7.24%	782	7.42%	691	6.30%
Equipment	86	0.88%	99	0.95%	103	0.94%
Total	\$ 9,687	100.00%	\$ 10,550	100.00%	\$ 10,965	100.00%
Pupils in ADM	22,921		22,553		22,357	
Increase in expenditure per Pupil	2.75%		8.92%		3.93%	

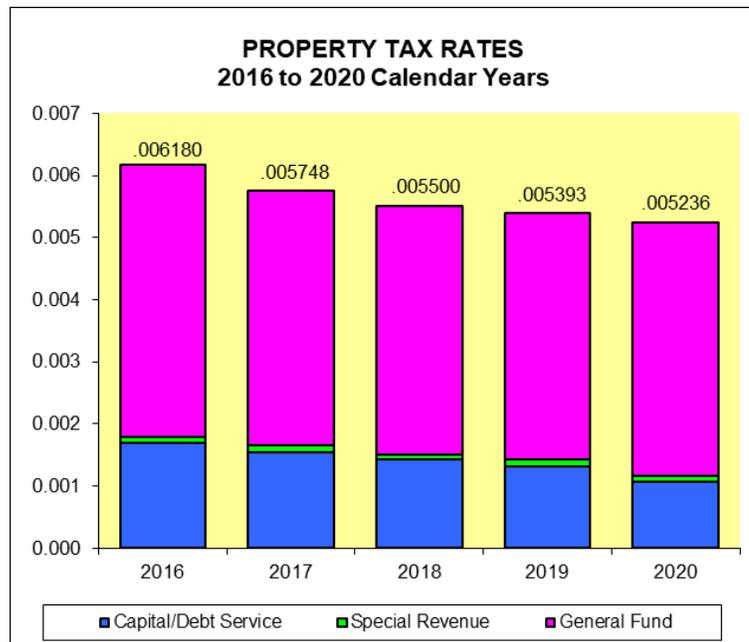
District Staffing and Resource Allocation

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

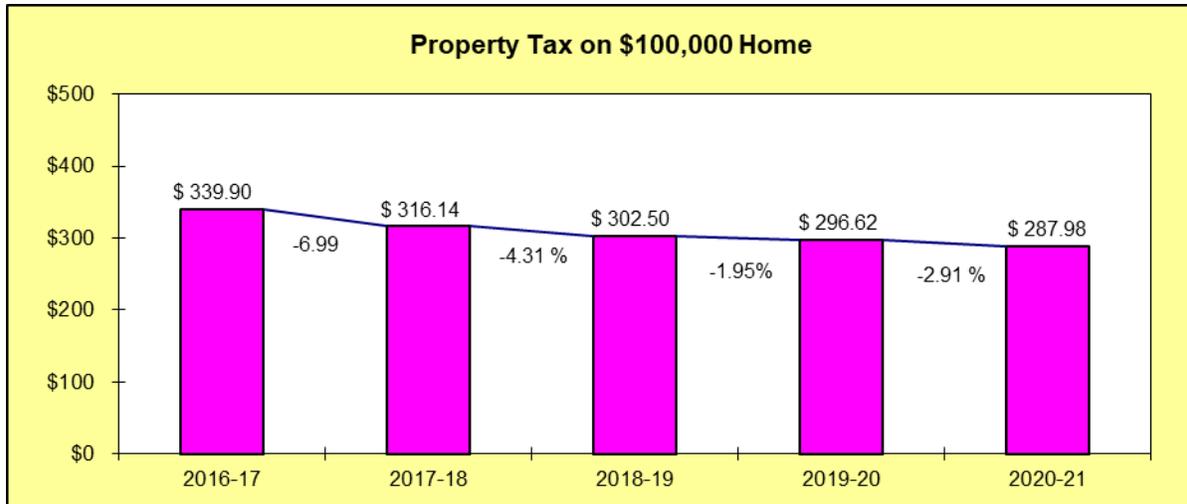
Property Taxes

In calendar year 2018, the Salt Lake City School District's net taxable value increased by \$2,330.3 million or 9.79%. The Salt Lake County Auditor's Office estimates an increase in the net taxable value for calendar year 2019 of \$1,293.3 million or 4.95% and for 2020 an increase of \$1,370.5 million or 5.00%. We are projecting continued growth in the net taxable value of 2.00% each year through 2023.

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 2020 is .005236 or \$5.24 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 \$287.98 in 2020, which is \$8.63 less than the previous year.



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



Capital Improvement and Debt Service Plan

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

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

General Obligation Bonds

<u>Year Ending June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
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	\$ 20,375,000	\$ 2,077,350	\$ 22,452,350

EDUCATION PROGRAM GOALS 2016-2021 Student Achievement Plan

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

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

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

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

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

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



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

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

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

Assessment and Evaluation activities in the plan include:

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



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

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



enhancing and improving educational practice.

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

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

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

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

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

- Continuing support of *Wonders*, the English Language Arts curriculum for elementary teachers, and *Collections* for ELA secondary teachers.
- Adding the English Language Development components of *Wonders* for elementary teachers to provide a seamless learning system between ELA and ELD.
- Providing support through the adoption of the Eureka elementary mathematics curriculum and supporting the implementation of this core program with extensive professional development.
- Providing science coaches, along with instructional resources to schools, to increase the number of students that are proficient in science.
- Providing core-aligned instructional materials and professional development for secondary mathematics 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 10-12. The Bridge program is currently at West High and will begin at East in 2020-2021.



- Recognizing students who are fluent in two or more languages with the Seal of Biliteracy on their diplomas.
- Expanding opportunities for students to participate in performances and authentic projects.
- Supporting the ECAP teacher evaluation system with a broad range of professional development opportunities for teachers.
- Preparing all educators to move forward in blended learning environments to support flexible learning environments.

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 contract days that are dedicated to professional learning at the beginning of the school year.

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 who specialize in literacy, mathematics, or science, digital learning coaches, and Special Education coaches are also able to model, observe, and provide feedback to teachers. This job-embedded professional learning is individualized and occurs during the regular school day with the teachers' own students.

Teachers are supported to refine and enhance their practices through:

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

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



Salt Lake City School District strives to provide clear, accurate, efficient, effective, timely, and culturally sensitive communication in multiple languages. Improved communication among employees, parents, and members of the larger community creates increased opportunities for the District to engage agencies, businesses, and other community-based organizations to support student learning in ways relevant to our diverse student needs.

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

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

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

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

Action steps to support the goals include:

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

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

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



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

of students and families are served in these programs.

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

The goals of the Early Childhood Essential are to:

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

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

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



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



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

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

The Educational Equity and Advocacy Essential goals are to:

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

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

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

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

- Working with schools as they develop their *Student Success Plans* goals for student achievement.
- Providing professional development for administrators about using data to identify performance gaps in student subgroups.
- Supporting refugee students and families as they enter Salt Lake City District schools.

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

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



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

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

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

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

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

The Family and School Collaboration Essential goals are to:

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

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

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

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

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



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

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



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

Activities to be conducted to accomplish the goals are:

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

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,

Larry Madden

Larry Madden
Interim Superintendent

Alan Kearsley

Alan Kearsley
Business Administrator



SALT LAKE CITY
SCHOOL DISTRICT
Your Best Choice

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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 Melissa Ford, Precinct 6	Vice President Nate Salazar, Precinct 4
Michelle Tuitupou, Precinct 1	Michael Nemelka, Precinct 2
Katherine Kennedy, Precinct 3	Samuel Bennett Hanson, Precinct 5
Kristi Swett, Precinct 7	Samuel Langi, Student Representative

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

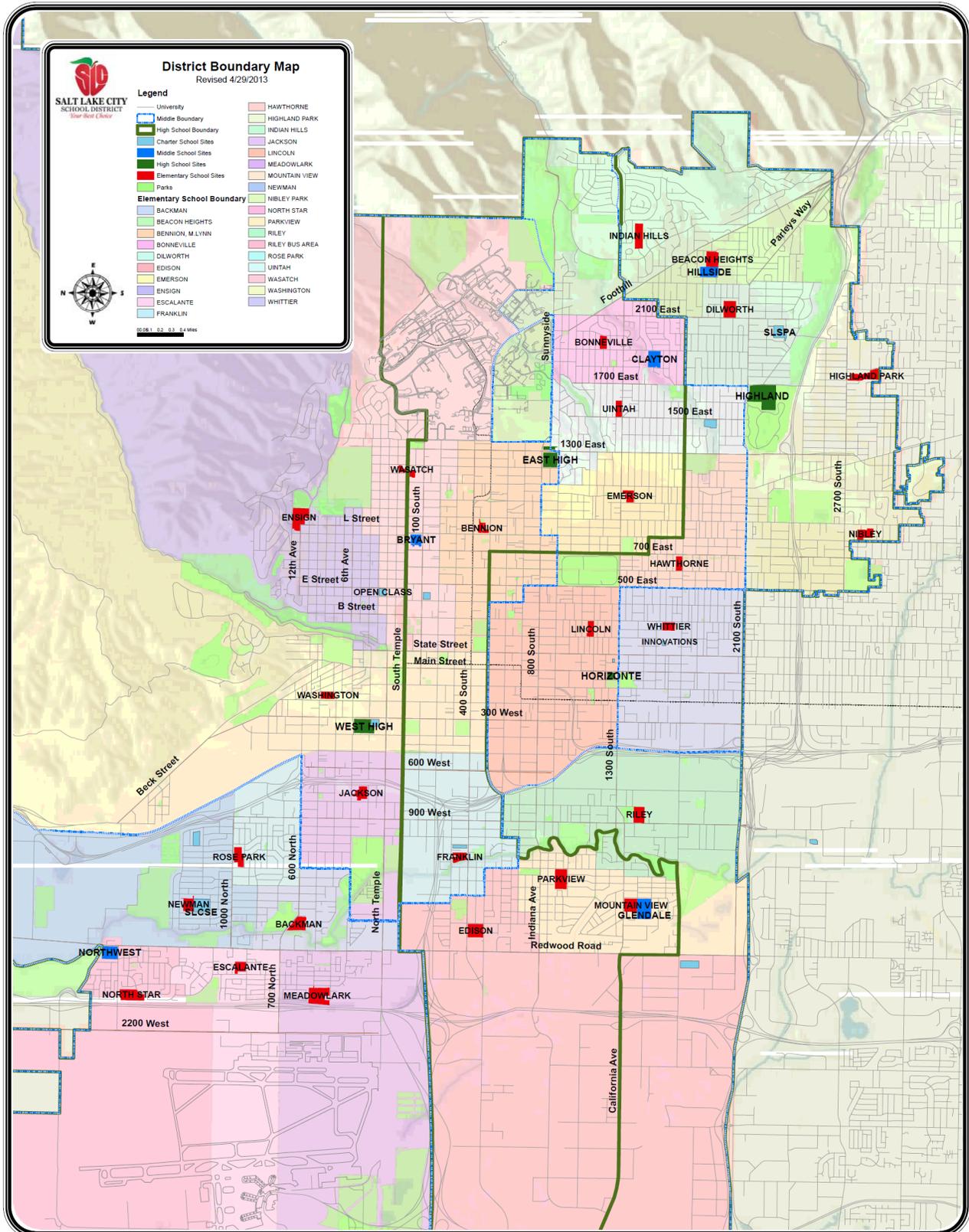
The District is Fiscally Independent

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

District Size and Scope

The District serves a general population projected to be approximately 200,544 citizens spread over an area of 111.1 square miles. The District currently consists of 39 schools: three high schools, one blended learning high school, and one alternative high school (grades 9-12); four middle schools (grades 7-8) and one middle school (grades 6-8); one K-8 school; 26 elementary schools (grades K-5 and K-6); and two District sponsored charter schools. In addition, the District operates several alternative programs: a community education department; adult education; an alternative middle school; parent cooperative programs; programs for gifted students and for the disabled; and other special services. The District currently has 22,733 (Fall Enrollment 2019) students enrolled in its regular day school programs, of which 12,543 or 55.17% are minority (other than Caucasian).

District Boundary Map



District Community

The five largest property taxpayers in Salt Lake City School District in 2018 were the LDS Church (City Creek Reserve, Deseret Title, Property Reserve); PacifiCorp; Delta Air Lines, Wasatch Plaza Holdings, LLC; and KBSIII 222 Main, LLC. The five largest employers are the University of Utah (including hospital), State of Utah, Salt Lake County, Intermountain Health Care, and Salt Lake City School District. The District enjoys a stable tax base with little change in significant taxpayers over the years.

The District Fund Structure

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

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

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

System of Classifying Revenue and Expenditures

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

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

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

The Budget Basis of Measuring Available Revenue and Expenditures

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

Governmental Fund Revenue

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

Governmental Fund Expenditures

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

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

Internal Service Funds

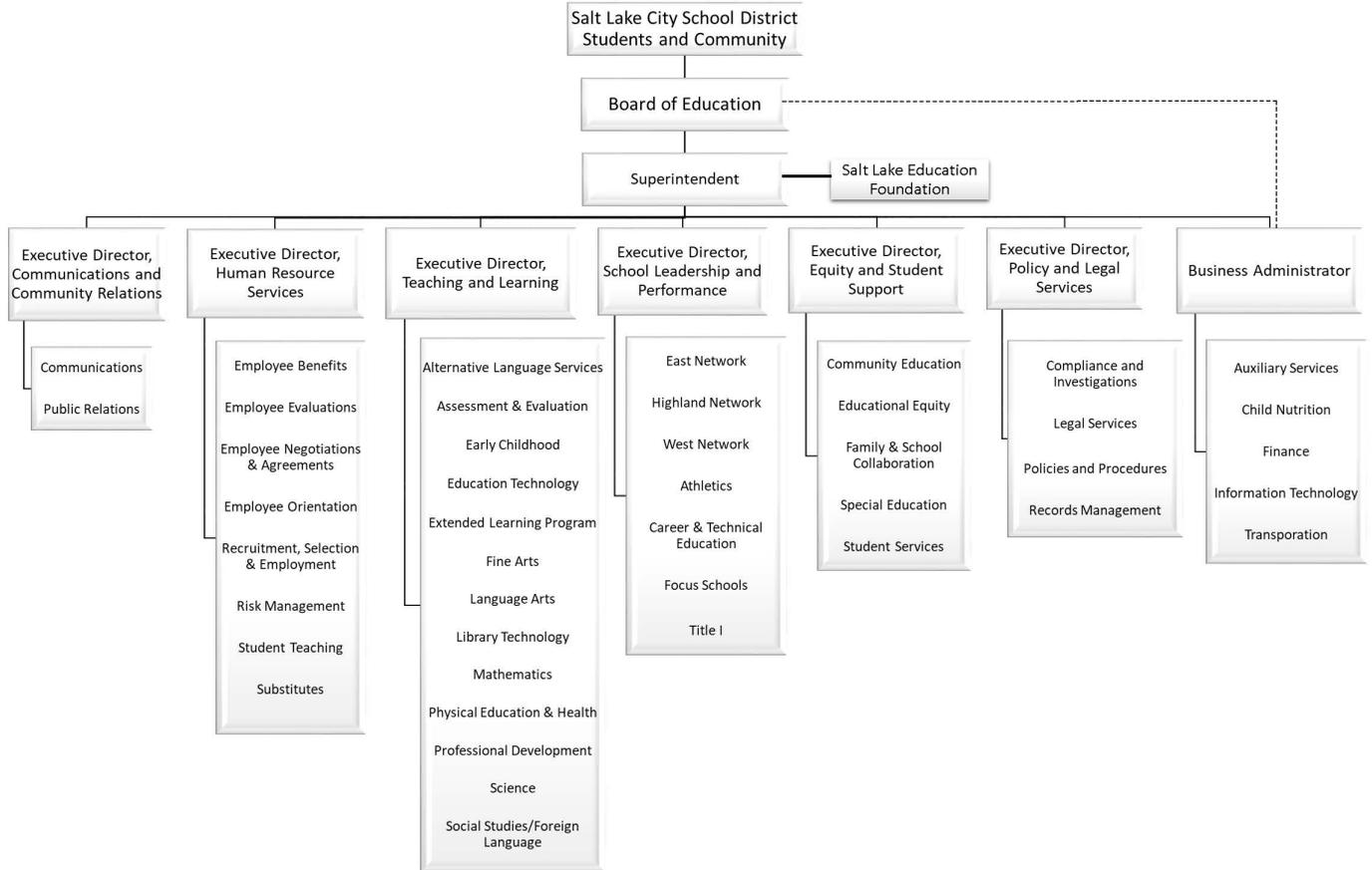
In its Internal Service funds, the District's budget measurement basis is accrual with no modifications. Long term physical assets are depreciated over their expected useful lives and the budget includes a provision for a depreciation charge.

ADMINISTRATIVE ORGANIZATIONAL CHART

Salt Lake City School District

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

June 1, 2020



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

Vision: Our long-term picture for students

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

Mission: Our Core purpose for students

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

SIGNIFICANT LAWS AFFECTING THIS BUDGET

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

Utah Code Budget Provisions

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

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

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

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

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

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

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

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

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

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

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

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

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

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

53G-7-308. Emergency expenditures.

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

53G-7-309. Monthly budget reports.

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

BUDGET DEVELOPMENT AND ADMINISTRATION PROCEDURES

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

1. Operating Budget Procedures

- A. The District will cover current expenditures with current revenues. The District will avoid budgetary procedures that cover current expenditures at the expense of meeting future years' expenditures, such as postponing expenditures, accruing future years' revenues, or rolling over short-term debt.
- B. The budget will provide for adequate maintenance of capital, plant, and equipment, and for orderly replacement of equipment.

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

2. *Capital Improvement Budget Procedures*

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

3. *Debt Management Procedures*

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

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

4. *Revenue Estimation Procedures*

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

5. *Fund Balance and Reserve Procedures*

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

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

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

BUDGET DEVELOPMENT PROCESS

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

CAPITAL PROJECTS PROCESS

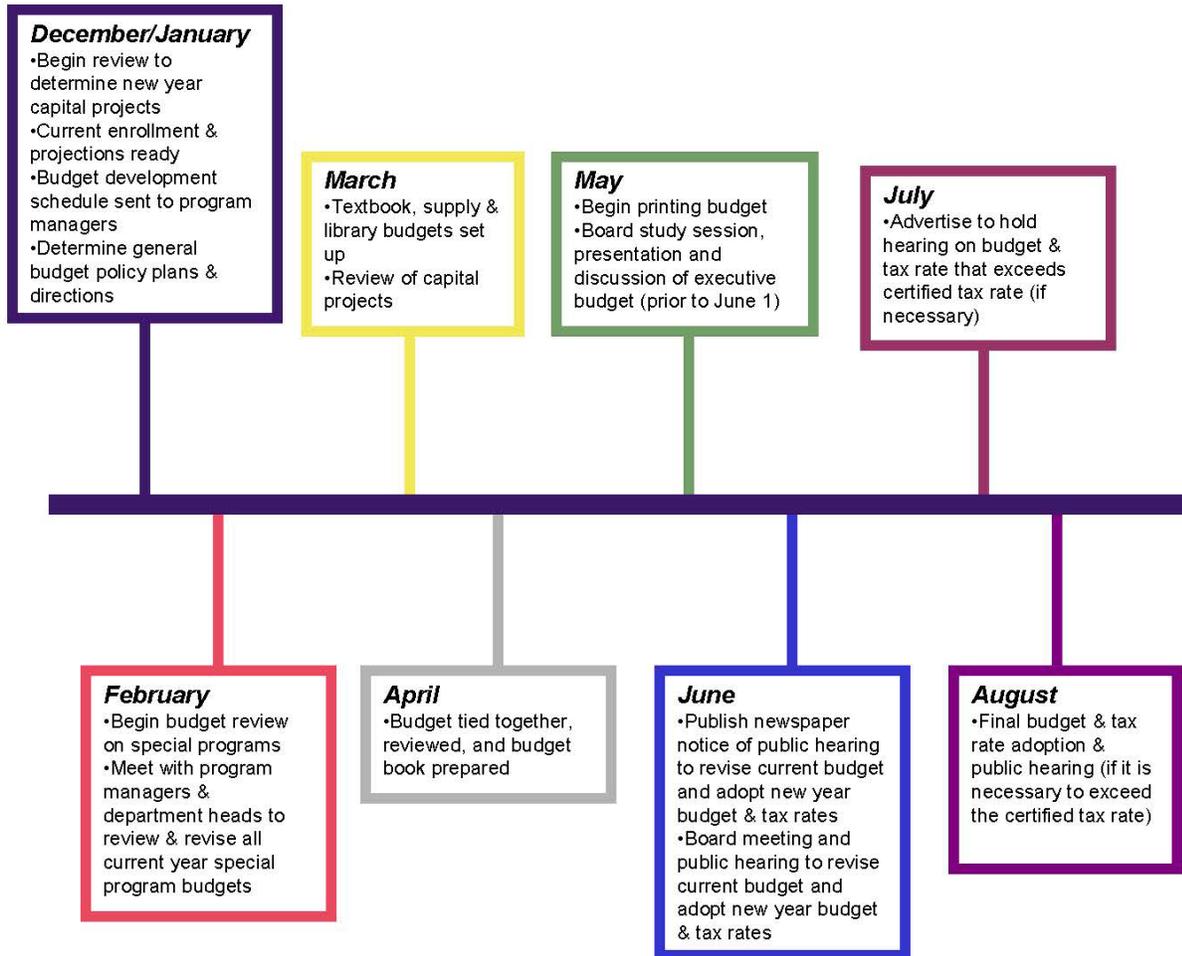
The District has a long term building replacement and retrofit program which has been developed through a process that included a study and recommendations by a broad based committee representing many experts in our community. This process included a structural engineering study of each building and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

BUDGET ADMINISTRATION AND MANAGEMENT PROCESS

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

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

BUDGET DEVELOPMENT TIMELINE



EXPLANATION OF FUNCTION CLASSIFICATION OF EXPENDITURES

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

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

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

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

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

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

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

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

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

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

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

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

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



SALT LAKE CITY
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THE FINANCIAL SECTION OF THE BUDGET CONTAINS:

Major Revenue Sources, Underlying Assumptions, and Significant Revenue Trends 41

Summary of Budgets

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- Summary of Budgets – All Operational Funds..... 53

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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SALT LAKE CITY
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MAJOR REVENUE SOURCES, UNDERLYING ASSUMPTIONS, AND SIGNIFICANT REVENUE TRENDS

Major Revenue Sources

Property Tax and State Funds

Public education K-12 in the State of Utah is financed through what is commonly referred to as an equalized state funding formula. Under this Utah system of funding, each district is required to levy a basic tax rate of an estimated .001661 per dollar of taxable value and State funds are added to the proceeds of this tax to provide a fixed amount of money guaranteed by the State for each student in average daily membership (ADM). State funds which are acquired primarily through a State income tax are added to the proceeds of the required basic tax rate to guarantee the fixed amount per student. For 2020-21, the amount per student is \$3,596. This rate was set by the Legislature after the budget was approved. The budget was built with no anticipated increase from State funding.

Interest on Investments

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

Other Local Revenues

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

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

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

Federal Revenues

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

Underlying Assumptions and Significant Revenue Trends

The District projects \$236.9 million in revenue for the General Fund of the District. The effect of the state funding system is that 58.30% of the General Fund revenue of the District is controlled by the State appropriation process, and 30.14% 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 129, for additional information.)

Since the State legislature has already passed and the Governor has signed into law the 2020-21 School Finance Act, the District can estimate very accurately the 58.30% 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 196 students. (See Chart 1, District Enrollment Trends, on page 123.)

For the years 2016-17, 2017-18, and 2018-19 General Fund revenues increased by 3.72%, 7.89%, and 3.73% respectively. During the 2019-20 year, General Fund revenue is estimated to increase slightly by .03%, while 2020-21 is estimated to increase by 3.91%. (Please refer to Chart 5, on page 130, for historical trend information.)

The total tax rate for all Governmental Funds has decreased from years 2016 to 2020 from .006180 to .005236, a 15.28% decrease. The tax rate for the General Fund and Special Revenue Funds combined has decreased 6.90% 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 37.37% due to debt reduction. (Please refer to Chart 7, page 132, 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 133. Estimated market value of property in the District has increased an average of 7.44% per year during the 2016 to 2020 period. In this same period, total taxable value has increased an average of 7.35% per year, and net taxable value has increased an average of 8.13% per year. The most important value is the net taxable value. This is the value to which the tax rate of the District is applied to arrive at taxes assessed. Net taxable value is what remains after the Redevelopment Agency takes its tax increment from the taxable value.

Total taxes assessed have increased an average of 5.76% over the last nine years while total collections have increased an average of 6.07% over the same period of time. (Please refer to Chart 9, on page 134, 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
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SALT LAKE CITY SCHOOL DISTRICT
Summary of Budgets - All Governmental Fund Types
Fiscal Year 2020-21 Budget
Fund Expenditures by Function

	Total All Governmental Funds	General Fund	Special Revenue Funds	Capital Projects & Debt Service Funds
Revenues:				
Property taxes	\$ 171,888,491	\$ 119,867,122	\$ 21,201,345	\$ 30,820,024
Interest on investments	1,869,875	1,202,000	225,600	442,275
Sale of food	1,409,555	0	1,409,555	0
Other local revenue	18,012,055	10,789,818	7,211,600	10,637
State of Utah	92,015,943	89,696,419	2,319,524	0
Federal government	24,548,984	15,386,166	9,162,818	0
Total Revenues	309,744,903	236,941,525	41,530,442	31,272,936
Expenditures:				
Instruction	157,859,513	152,859,513	5,000,000	0
Counseling and child accounting	10,344,910	10,344,910	0	0
Media services and educational supervision	19,339,223	19,339,223	0	0
General district administration	1,183,005	1,183,005	0	0
General school administration	17,144,818	17,144,818	0	0
Central services	6,961,411	6,961,411	0	0
Operation and maintenance of school buildings	20,868,789	20,868,789	0	0
Student transportation	6,583,189	6,583,189	0	0
Child nutrition services	14,288,802	324,136	13,964,666	0
Community services and building rentals	32,701,295	9,536,950	23,164,345	0
Capital outlay	16,228,746	0	0	16,228,746
Debt service	8,933,350	0	0	8,933,350
Total Expenditures	312,437,051	245,145,944	42,129,011	25,162,096
Deficiency of revenues under expenditures	(2,692,148)	(8,204,419)	(598,569)	6,110,840
Other Financing Sources:				
Sale of capital assets	5,000	0	5,000	0
Sale of real property	73,000	0	0	73,000
Net change in fund balances	(2,614,148)	(8,204,419)	(593,569)	6,183,840
Fund Balances - July 1	111,583,500	56,709,975	8,112,432	46,761,093
Fund Balances - June 30	\$ 108,969,352	\$ 48,505,556	\$ 7,518,863	\$ 52,944,933
Fund Balance				
Nonspendable:				
Inventories	\$ 869,043	\$ 0	\$ 869,043	\$ 0
Prepaid expenditures	350,301	169,236	978	180,087
Restricted:				
Debt service	11,319,682	0	0	11,319,682
Capital projects	41,445,164	0	0	41,445,164
Child nutrition services	706,250	0	706,250	0
Salt Lake Education Foundation	2,812,417	0	2,812,417	0
Committed:				
Economic stabilization	7,000,000	7,000,000	0	0
Assigned:				
Charter schools	119,897	119,897	0	0
Programs	27,095,542	27,095,542	0	0
Programs reported in the schools	2,644,920	2,644,920	0	0
Students	3,130,175	0	3,130,175	0
Employee benefit obligations	11,475,961	11,475,961	0	0
Unassigned:	0	0	0	0
Total Fund Balances	\$ 108,969,352	\$ 48,505,556	\$ 7,518,863	\$ 52,944,933

SALT LAKE CITY SCHOOL DISTRICT

Summary of Budgets - All Governmental Fund Types

For Fiscal Year 2020-21 With Comparative Information for Years 2016-17 Through 2019-20

Fund Expenditures by Function

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Revised Budget	2020-21 Budget
Revenues:					
Property taxes	\$ 145,957,519	\$ 153,356,280	\$ 164,703,432	\$ 164,373,654	\$ 171,888,491
Interest on investments	1,863,984	2,578,422	4,736,442	1,878,875	1,869,875
Sale of Food	1,326,830	1,309,015	1,416,188	1,375,175	1,409,555
Other local revenue	18,348,318	19,744,418	16,480,942	17,628,316	18,012,055
State of Utah	89,212,633	91,159,753	91,084,299	95,509,012	92,015,943
Federal government	29,088,670	27,811,262	26,162,469	25,703,287	24,548,984
Total Revenues	<u>285,797,954</u>	<u>295,959,150</u>	<u>304,583,772</u>	<u>306,468,319</u>	<u>309,744,903</u>
Expenditures:					
Instruction	145,655,931	140,824,396	140,985,410	150,738,876	157,859,513
Counseling and child accounting	6,947,586	7,636,383	8,439,695	10,043,488	10,344,910
Media services and educational supervision	18,202,940	16,115,269	17,113,186	20,632,777	19,339,223
General district administration	1,290,676	1,006,563	1,041,495	1,154,402	1,183,005
General school administration	13,929,259	15,044,125	15,489,309	16,710,594	17,144,818
Central services	5,486,401	5,904,196	6,248,147	6,856,265	6,961,411
Operation and maintenance of school buildings	19,860,499	22,524,300	20,712,455	21,077,555	20,868,789
Student transportation	5,832,589	5,950,804	6,294,865	5,872,616	6,583,189
Child nutrition services	13,362,790	13,325,366	13,457,083	13,726,698	14,288,802
Community services and building rentals	18,167,753	28,132,583	27,244,744	32,679,270	32,701,295
Capital Outlay	26,406,343	22,243,193	40,323,061	29,715,637	16,228,746
Debt Service	8,936,525	8,936,925	8,933,000	8,937,450	8,933,350
Total Expenditures	<u>284,079,292</u>	<u>287,644,103</u>	<u>306,282,450</u>	<u>318,145,628</u>	<u>312,437,051</u>
Net change in fund balances	1,718,662	8,315,047	(1,698,678)	(11,677,309)	(2,692,148)
Other financing uses					
Sale of real property & other financing sources	95,093	90,345	87,611	114,500	78,000
Fund Balance - July 1 Special Programs Fund	0	10,152,426	0	0	0
Fund Balance - July 1	<u>110,748,200</u>	<u>106,199,558</u>	<u>124,757,376</u>	<u>123,146,309</u>	<u>111,583,500</u>
Fund Balance - June 30	<u>\$ 112,561,955</u>	<u>\$ 124,757,376</u>	<u>\$ 123,146,309</u>	<u>\$ 111,583,500</u>	<u>\$ 108,969,352</u>
Fund Balance					
Nonspendable:					
Inventories	\$ 776,503	\$ 793,864	\$ 869,043	\$ 869,043	\$ 869,043
Prepaid expenditures	449,930	317,974	350,301	350,301	350,301
Restricted:					
Debt Service	7,528,489	8,549,978	10,087,144	10,701,363	11,319,682
Capital projects	37,920,267	47,566,223	37,801,013	35,879,643	41,445,164
Child nutrition services	2,207,911	1,643,963	1,634,757	1,299,819	706,250
Salt Lake Education Foundation	0	2,353,573	2,812,417	2,812,417	2,812,417
Committed:					
Economic stabilization	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000
Community Recreation	460,753	0	0	0	0
Assigned:					
Charter schools	845,022	759,086	736,254	512,486	119,897
Programs	27,426,223	27,042,786	30,222,750	28,535,140	27,095,542
Programs reported in the schools	3,191,254	2,967,562	3,342,187	2,677,537	2,644,920
Students	3,016,046	3,047,112	3,130,175	3,130,175	3,130,175
Employee benefit obligations	10,475,961	10,475,961	11,475,961	11,475,961	11,475,961
Unassigned:	<u>11,263,596</u>	<u>12,239,294</u>	<u>13,684,307</u>	<u>6,339,615</u>	<u>0</u>
Total Fund Balance	<u>\$ 112,561,955</u>	<u>\$ 124,757,376</u>	<u>\$ 123,146,309</u>	<u>\$ 111,583,500</u>	<u>\$ 108,969,352</u>

SALT LAKE CITY SCHOOL DISTRICT
Summary of Budgets - All Governmental Fund Types Projected
Fiscal Years 2020-21 Through 2023-24
Fund Expenditures by Function

	2020-21 Budget	2021-22 Projected	2022-23 Projected	2023-24 Projected
Revenues:				
Property taxes	\$ 171,888,491	\$ 174,285,833	\$ 176,731,122	\$ 179,225,317
Interest on investments	1,869,875	1,866,375	1,866,375	1,803,875
Sale of Food	1,409,555	1,409,555	1,409,555	1,502,549
Other local revenue	18,012,055	18,012,055	18,001,418	18,001,418
State of Utah	92,015,943	93,856,261	95,744,023	97,648,054
Federal government	24,548,984	24,732,240	24,919,161	25,109,821
Total Revenues	309,744,903	314,162,319	318,671,654	323,291,034
Expenditures:				
Instruction	157,859,513	159,518,389	161,196,372	162,890,866
Counseling and child accounting	10,344,910	10,455,315	10,567,003	10,679,989
Media services and educational supervision	19,339,223	19,545,619	19,754,413	19,965,633
General district administration	1,183,005	1,195,631	1,208,403	1,221,324
General school administration	17,144,818	17,327,794	17,512,896	17,700,149
Central services	6,961,411	7,035,706	7,110,864	7,186,895
Operation and maintenance of school buildings	20,868,789	21,091,509	21,316,817	21,544,743
Student transportation	6,583,189	6,653,447	6,724,522	6,796,423
Child nutrition services	14,288,802	14,523,990	14,764,764	15,011,278
Community services and building rentals	32,701,295	32,812,998	32,925,963	33,040,204
Capital Outlay	16,228,746	16,316,987	16,359,099	21,561,459
Debt Service	8,933,350	4,544,800	4,545,300	2,217,700
Total Expenditures	312,437,051	311,022,185	313,986,416	319,816,663
Net change in fund balances	(2,692,148)	3,140,134	4,685,238	3,474,371
Sale of real property & other financing sources	78,000	78,000	78,000	78,000
Fund Balance - July 1	111,583,500	108,969,352	112,187,486	116,950,724
Fund Balance - June 30	\$ 108,969,352	\$ 112,187,486	\$ 116,950,724	\$ 120,503,095
Fund Balance				
Nonspendable:				
Inventories	\$ 869,043	\$ 869,043	\$ 869,043	\$ 869,043
Prepaid expenditures	350,301	350,301	350,301	350,301
Restricted:				
Debt service	11,319,682	11,725,001	12,129,820	7,436,215
Capital projects	41,445,164	51,520,494	61,553,712	73,830,451
Child nutrition services	706,250	110,598	(488,089)	(1,090,825)
Salt Lake Education Foundation	2,812,417	2,802,496	2,782,575	2,752,574
Committed:				
Economic stabilization	7,000,000	7,000,000	7,000,000	7,000,000
Assigned:				
Charter schools	119,897	119,897	119,897	119,897
Programs	27,095,542	27,095,542	27,095,542	27,095,542
Programs reported in the schools	2,644,920	2,644,920	2,644,920	2,644,920
Students	3,130,175	3,102,686	3,047,541	2,967,412
Employee benefit obligations	11,475,961	11,475,961	11,475,961	11,475,961
Unassigned:	0	(6,629,453)	(11,630,499)	(14,948,396)
Total Fund Balance	\$ 108,969,352	\$ 112,187,486	\$ 116,950,724	\$ 120,503,095



SALT LAKE CITY
SCHOOL DISTRICT
Your Best Choice

SALT LAKE CITY SCHOOL DISTRICT
Summary of Budgets - All Governmental Fund Types
Fiscal Year 2020-21 Budget
Fund Expenditures by Object

	Total All Governmental Funds	General Fund	Special Revenue Funds	Capital Projects & Debt Service Funds
Revenues:				
Property taxes	\$ 171,888,491	\$ 119,867,122	\$ 21,201,345	\$ 30,820,024
Interest on investments	1,869,875	1,202,000	225,600	442,275
Sale of food	1,409,555	0	1,409,555	0
Other local revenue	18,012,055	10,789,818	7,211,600	10,637
State of Utah	92,015,943	89,696,419	2,319,524	0
Federal government	24,548,984	15,386,166	9,162,818	0
Total Revenues	309,744,903	236,941,525	41,530,442	31,272,936
Expenditures:				
Salaries	162,453,295	155,312,678	4,440,473	2,700,144
Employee benefits	67,191,288	63,592,800	2,232,545	1,365,943
Contract services - professional & educational	14,549,072	3,710,972	1,469,000	9,369,100
Maintenance & repairs	2,692,315	2,692,315	0	0
Field trips, insurance, phone, & travel	2,570,022	2,084,033	455,394	30,595
Supplies, textbooks, & utilities	28,164,705	15,453,582	10,727,804	1,983,319
Equipment	3,375,509	2,299,564	374,000	701,945
Indirect costs, interest, & other expenses	13,320,625	0	4,309,575	9,011,050
Tax increment paid to other entity	18,120,220	0	18,120,220	0
Total Expenditures	312,437,051	245,145,944	42,129,011	25,162,096
Deficiency of revenues under expenditures	(2,692,148)	(8,204,419)	(598,569)	6,110,840
Other Financing Sources:				
Sale of capital assets	5,000	0	5,000	0
Sale of real property	73,000	0	0	73,000
Net change in fund balances	(2,614,148)	(8,204,419)	(593,569)	6,183,840
Fund Balances - July 1	111,583,500	56,709,975	8,112,432	46,761,093
Fund Balances - June 30	\$ 108,969,352	\$ 48,505,556	\$ 7,518,863	\$ 52,944,933
Fund Balance				
Nonspendable:				
Inventories	\$ 869,043	\$ 0	\$ 869,043	\$ 0
Prepaid expenditures	350,301	169,236	978	180,087
Restricted:				
Debt service	11,319,682	0	0	11,319,682
Capital projects	41,445,164	0	0	41,445,164
Child nutrition services	706,250	0	706,250	0
Salt Lake Education Foundation	2,812,417	0	2,812,417	0
Committed:				
Economic stabilization	7,000,000	7,000,000	0	0
Assigned:				
Charter schools	119,897	119,897	0	0
Programs	27,095,542	27,095,542	0	0
Programs reported in the schools	2,644,920	2,644,920	0	0
Students	3,130,175	0	3,130,175	0
Employee benefit obligations	11,475,961	11,475,961	0	0
Unassigned:	0	0	0	0
Total Fund Balances	\$ 108,969,352	\$ 48,505,556	\$ 7,518,863	\$ 52,944,933

SALT LAKE CITY SCHOOL DISTRICT

Summary of Budgets - All Governmental Fund Types

For Fiscal Year 2020-21 With Comparative Information for Years 2016-17 Through 2019-20

Fund Expenditures by Object

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Revised Budget	2020-21 Budget
Revenues:					
Property taxes	\$ 145,957,519	\$ 153,356,280	\$ 164,703,432	\$ 164,373,654	\$ 171,888,491
Interest on investments	1,863,984	2,578,422	4,736,442	1,878,875	1,869,875
Sale of Food	1,326,830	1,309,015	1,416,188	1,375,175	1,409,555
Other local revenue	18,348,318	19,744,418	16,480,942	17,628,316	18,012,055
State of Utah	89,212,633	91,159,753	91,084,299	95,509,012	92,015,943
Federal government	29,088,670	27,811,262	26,162,469	25,703,287	24,548,984
Total Revenues	285,797,954	295,959,150	304,583,772	306,468,319	309,744,903
Expenditures:					
Salaries	137,690,370	143,909,510	146,134,296	155,902,984	162,453,295
Employee benefits	56,239,559	57,619,304	59,000,929	63,180,480	67,191,288
Contract services - professional & educational	24,087,589	24,560,156	40,671,755	27,407,291	14,549,072
Maintenance & repairs	5,118,950	5,606,935	3,101,400	3,035,660	2,692,315
Field trips, insurance, phone, & travel	1,812,269	1,330,891	1,607,639	2,035,452	2,295,022
Scholarships	0	144,395	31,878	275,000	275,000
Cost of food sold	5,760,511	5,404,067	5,431,385	5,166,411	5,190,818
Supplies, textbooks, & utilities	22,486,984	20,851,992	21,077,693	25,439,640	22,973,887
Equipment	2,467,620	2,336,582	2,964,831	4,505,708	3,375,509
Indirect costs, interest, & other expenss	10,268,305	10,198,027	9,549,415	9,995,657	10,239,500
Charter school local replacement	2,119,093	2,506,817	2,002,163	3,081,125	3,081,125
Tax Increment paid of other Entity	16,028,042	13,175,427	14,709,066	18,120,220	18,120,220
Total Expenditures	284,079,292	287,644,103	306,282,450	318,145,628	312,437,051
Net change in fund balances	1,718,662	8,315,047	(1,698,678)	(11,677,309)	(2,692,148)
Other financing sources:					
Sale of real property & other	95,093	90,345	87,611	114,500	78,000
Fund Balance - July 1 Special Programs Fund	0	10,152,426	0	0	0
Fund Balance - July 1	110,748,200	106,199,558	124,757,376	123,146,309	111,583,500
Fund Balance - June 30	\$ 112,561,955	\$ 124,757,376	\$ 123,146,309	\$ 111,583,500	\$ 108,969,352
Fund Balance					
Nonspendable:					
Inventories	\$ 776,503	\$ 793,864	\$ 869,043	\$ 869,043	\$ 869,043
Prepaid expenditures	449,930	317,974	350,301	350,301	350,301
Restricted:					
Debt service	7,528,489	8,549,978	10,087,144	10,701,363	11,319,682
Capital projects	37,920,267	47,566,223	37,801,013	35,879,643	41,445,164
Child nutrition services	2,207,911	1,643,963	1,634,757	1,299,819	706,250
Salt Lake Education Foundation	0	2,353,573	2,812,417	2,812,417	2,812,417
Committed:					
Economic stabilization	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000
Community Recreation	460,753	0	0	0	0
Assigned					
Charter schools	845,022	759,086	736,254	512,486	119,897
Programs	27,426,223	27,042,786	30,222,750	28,535,140	27,095,542
Programs reported in the schools	3,191,254	2,967,562	3,342,187	2,677,537	2,644,920
Students	3,016,046	3,047,112	3,130,175	3,130,175	3,130,175
Employee benefit obligations	10,475,961	10,475,961	11,475,961	11,475,961	11,475,961
Unassigned:	11,263,596	12,239,294	13,684,307	6,339,615	0
Total Fund Balance	\$ 112,561,955	\$ 124,757,376	\$ 123,146,309	\$ 111,583,500	\$ 108,969,352

SALT LAKE CITY SCHOOL DISTRICT
Summary of Budgets - All Governmental Fund Types Projected
Fiscal Years 2020-21 Through 2023-24
Fund Expenditures by Object

	2020-21 Budget	2021-22 Projected	2022-23 Projected	2023-24 Projected
Revenues:				
Property taxes	\$ 171,888,491	\$ 174,285,833	\$ 176,731,122	\$ 179,225,317
Interest on investments	1,869,875	1,866,375	1,866,375	1,803,875
Sale of Food	1,409,555	1,409,555	1,409,555	1,502,549
Other local revenue	18,012,055	18,012,055	18,001,418	18,001,418
State of Utah	92,015,943	93,856,261	95,744,023	97,648,054
Federal government	24,548,984	24,732,240	24,919,161	25,109,821
Total Revenues	309,744,903	314,162,319	318,671,654	323,291,034
Expenditures:				
Salaries	162,453,295	164,099,277	165,758,082	167,430,598
Employee benefits	67,191,288	68,216,898	69,255,528	70,310,956
Contract services - professional & educational	14,549,072	14,562,199	14,548,602	14,704,420
Maintenance & repairs	2,692,315	2,705,777	2,719,306	2,732,903
Field trips, insurance, phone, & travel	2,295,022	2,272,817	2,273,308	2,273,801
Scholarships	275,000	275,000	275,000	275,000
Cost of food sold	5,190,818	5,346,543	5,506,939	5,672,147
Supplies, textbooks, & utilities	22,973,887	23,093,176	23,198,653	23,304,659
Equipment	3,375,509	3,375,509	3,375,509	3,375,509
Indirect costs, interest, & other costs	10,239,500	5,873,644	5,874,144	8,535,325
Charter school local replacement	3,081,125	3,081,125	3,081,125	3,081,125
Tax Increment paid of other Entity	18,120,220	18,120,220	18,120,220	18,120,220
Total Expenditures	312,437,051	311,022,185	313,986,416	319,816,663
Net change in fund balances	(2,692,148)	3,140,134	4,685,238	3,474,371
Sale of real property & other financing sources	78,000	78,000	78,000	78,000
Fund Balance - July 1	111,583,500	108,969,352	112,187,486	116,950,724
Fund Balance - June 30	\$ 108,969,352	\$ 112,187,486	\$ 116,950,724	\$ 120,503,095
Fund Balance				
Nonspendable:				
Inventories	\$ 869,043	\$ 869,043	\$ 869,043	\$ 869,043
Prepaid expenditures	350,301	350,301	350,301	350,301
Restricted:				
Debt service	11,319,682	11,725,001	12,129,820	7,436,215
Capital projects	41,445,164	51,520,494	61,553,712	73,830,451
Child nutrition services	706,250	110,598	(488,089)	(1,090,825)
Salt Lake Education Foundation	2,812,417	2,802,496	2,782,575	2,752,574
Committed:				
Economic stabilization	7,000,000	7,000,000	7,000,000	7,000,000
Assigned:				
Charter schools	119,897	119,897	119,897	119,897
Programs	27,095,542	27,095,542	27,095,542	27,095,542
Programs reported in the schools	2,644,920	2,644,920	2,644,920	2,644,920
Students	3,130,175	3,102,686	3,047,541	2,967,412
Employee benefit obligations	11,475,961	11,475,961	11,475,961	11,475,961
Unassigned:	0	(6,629,453)	(11,630,499)	(14,948,396)
Total Fund Balance	\$ 108,969,352	\$ 112,187,486	\$ 116,950,724	\$ 120,503,095



SALT LAKE CITY
SCHOOL DISTRICT
Your Best Choice

SALT LAKE CITY SCHOOL DISTRICT
Summary of Budgets - All Operational Funds
Fiscal Year 2020-21 Budget
Fund Expenditures by Function

	Total All Operational Funds	General Fund	Special Revenue Funds
Revenues:			
Property taxes	\$ 141,068,467	\$ 119,867,122	\$ 21,201,345
Interest on investments	1,427,600	1,202,000	225,600
Sale of food	1,409,555	0	1,409,555
Other local revenue	18,001,418	10,789,818	7,211,600
State of Utah	92,015,943	89,696,419	2,319,524
Federal government	24,548,984	15,386,166	9,162,818
Total Revenues	278,471,967	236,941,525	41,530,442
Expenditures:			
Instruction	157,859,513	152,859,513	5,000,000
Counseling and child accounting	10,344,910	10,344,910	0
Media services and educational supervision	19,339,223	19,339,223	0
General district administration	1,183,005	1,183,005	0
General school administration	17,144,818	17,144,818	0
Central services	6,961,411	6,961,411	0
Operation and maintenance of school buildings	20,868,789	20,868,789	0
Student transportation	6,583,189	6,583,189	0
Child nutrition services	14,288,802	324,136	13,964,666
Community services and building rentals	32,701,295	9,536,950	23,164,345
Total Expenditures	287,274,955	245,145,944	42,129,011
Deficiency of revenues under expenditures	(8,802,988)	(8,204,419)	(598,569)
Other Financing Sources:			
Sale of capital assets	5,000	0	5,000
Net change in fund balances	(8,797,988)	(8,204,419)	(593,569)
Fund Balances - July 1	64,822,407	56,709,975	8,112,432
Fund Balances - June 30	\$ 56,024,419	\$ 48,505,556	\$ 7,518,863
Fund Balance			
Nonspendable:			
Inventories	\$ 869,043	\$ 0	\$ 869,043
Prepaid expenditures	170,214	169,236	978
Restricted:			
Child nutrition services	706,250	0	706,250
Salt Lake Education Foundation	2,812,417	0	2,812,417
Committed:			
Economic stabilization	7,000,000	7,000,000	0
Assigned:			
Charter schools	119,897	119,897	0
Programs	27,095,542	27,095,542	0
Programs reported in the schools	2,644,920	2,644,920	0
Students	3,130,175	0	3,130,175
Employee benefit obligations	11,475,961	11,475,961	0
Unassigned:	0	0	0
Total Fund Balances	\$ 56,024,419	\$ 48,505,556	\$ 7,518,863

SALT LAKE CITY SCHOOL DISTRICT

Summary of Budgets - All Operational Funds

For Fiscal Year 2020-21 With Comparative Information for Years 2016-17 Through 2019-20

Fund Expenditures by Function

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Revised Budget	2020-21 Budget
Revenues:					
Property taxes	\$ 116,664,874	\$ 115,586,495	\$ 125,603,421	\$ 127,553,630	\$ 141,068,467
Interest on investments	1,348,757	1,774,951	3,305,585	1,436,600	1,427,600
Sale of Food	1,326,830	1,309,015	1,416,188	1,375,175	1,409,555
Other local revenue	17,724,468	16,968,438	16,304,264	17,617,679	18,001,418
State of Utah	89,212,633	91,159,753	91,084,299	95,509,012	92,015,943
Federal government	28,769,722	27,414,516	25,782,724	25,703,287	24,548,984
Total Revenues	<u>255,047,284</u>	<u>254,213,168</u>	<u>263,496,481</u>	<u>269,195,383</u>	<u>278,471,967</u>
Expenditures:					
Instruction	145,655,931	140,824,396	140,985,410	150,738,876	157,859,513
Counseling and child accounting	6,947,586	7,636,383	8,439,695	10,043,488	10,344,910
Media services and educational supervision	18,202,940	16,115,269	17,113,186	20,632,777	19,339,223
General district administration	1,290,676	1,006,563	1,041,495	1,154,402	1,183,005
General school administration	13,929,259	15,044,125	15,489,309	16,710,594	17,144,818
Central services	5,486,401	5,904,196	6,248,147	6,856,265	6,961,411
Operation and maintenance of school buildings	19,860,499	22,524,300	20,712,455	21,077,555	20,868,789
Student transportation	5,832,589	5,950,804	6,294,865	5,872,616	6,583,189
Child nutrition services	13,362,790	13,325,366	13,457,083	13,726,698	14,288,802
Community services and building rentals	18,167,753	28,132,583	27,244,744	32,679,270	32,701,295
Capital Outlay	2,044,057	0	0	0	0
Total Expenditures	<u>250,780,481</u>	<u>256,463,985</u>	<u>257,026,389</u>	<u>279,492,541</u>	<u>287,274,955</u>
Net change in fund balances	4,266,803	(2,250,817)	6,470,092	(10,297,158)	(8,802,988)
Other financing sources	22,541	13,425	16,614	41,500	5,000
Fund Balance - July 1 Special Programs Fund	0	10,152,426	0	0	0
Fund Balance - July 1	<u>62,749,378</u>	<u>60,676,325</u>	<u>68,591,359</u>	<u>75,078,065</u>	<u>64,822,407</u>
Fund Balance - June 30	<u>\$ 67,038,722</u>	<u>\$ 68,591,359</u>	<u>\$ 75,078,065</u>	<u>\$ 64,822,407</u>	<u>\$ 56,024,419</u>
Fund Balance					
Nonspendable:					
Inventories	\$ 776,503	\$ 793,864	\$ 869,043	\$ 869,043	\$ 869,043
Prepaid expenditures	375,453	268,158	170,214	170,214	170,214
Restricted:					
Child nutrition services	2,207,911	1,643,963	1,634,757	1,299,819	706,250
Salt Lake Education Foundation	0	2,353,573	2,812,417	2,812,417	2,812,417
Committed:					
Economic stabilization	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000
Community Recreation	460,753	0	0	0	0
Assigned:					
Charter schools	845,022	759,086	736,254	512,486	119,897
Programs	27,426,223	27,042,786	30,222,750	28,535,140	27,095,542
Programs reported in the schools	3,191,254	2,967,562	3,342,187	2,677,537	2,644,920
Students	3,016,046	3,047,112	3,130,175	3,130,175	3,130,175
Employee benefit obligations	10,475,961	10,475,961	11,475,961	11,475,961	11,475,961
Unassigned:	<u>11,263,596</u>	<u>12,239,294</u>	<u>13,684,307</u>	<u>6,339,615</u>	<u>0</u>
Total Fund Balance	<u>\$ 67,038,722</u>	<u>\$ 68,591,359</u>	<u>\$ 75,078,065</u>	<u>\$ 64,822,407</u>	<u>\$ 56,024,419</u>

SALT LAKE CITY SCHOOL DISTRICT
Summary of Budgets - All Operational Funds Projected
Fiscal Years 2020-21 Through 2023-24
Fund Expenditures by Function

	2020-21 Budget	2021-22 Projected	2022-23 Projected	2023-24 Projected
Revenues:				
Property taxes	\$ 141,068,467	\$ 143,465,809	\$ 145,911,098	\$ 148,405,293
Interest on investments	1,427,600	1,427,600	1,427,600	1,427,600
Sale of Food	1,409,555	1,409,555	1,409,555	1,409,555
Other local revenue	18,001,418	18,001,418	18,001,418	18,001,418
State of Utah	92,015,943	93,856,261	95,733,386	97,648,054
Federal government	24,548,984	24,732,240	24,919,161	25,109,821
Total Revenues	<u>278,471,967</u>	<u>282,892,883</u>	<u>287,402,218</u>	<u>292,001,741</u>
Expenditures:				
Instruction	157,859,513	159,518,389	161,196,372	162,890,866
Counseling and child accounting	10,344,910	10,455,315	10,567,003	10,679,989
Media services and educational supervision	19,339,223	19,545,619	19,754,413	19,965,633
General district administration	1,183,005	1,195,631	1,208,403	1,221,324
General school administration	17,144,818	17,327,794	17,512,896	17,700,149
Central services	6,961,411	7,035,706	7,110,864	7,186,895
Operation and maintenance of school buildings	20,868,789	21,091,509	21,316,817	21,544,743
Student transportation	6,583,189	6,653,447	6,724,522	6,796,423
Child nutrition services	14,288,802	14,523,990	14,764,764	15,011,278
Community services and building rentals	32,701,295	32,812,998	32,925,963	33,040,204
Total Expenditures	<u>287,274,955</u>	<u>290,160,398</u>	<u>293,082,017</u>	<u>296,037,504</u>
Net change in fund balances	<u>(8,802,988)</u>	<u>(7,267,515)</u>	<u>(5,679,799)</u>	<u>(4,035,763)</u>
Sale of real property & other financing sources	5,000	5,000	5,000	5,000
Fund Balance - July 1	<u>64,822,407</u>	<u>56,024,419</u>	<u>48,761,904</u>	<u>43,087,105</u>
Fund Balance - June 30	<u>\$ 56,024,419</u>	<u>\$ 48,761,904</u>	<u>\$ 43,087,105</u>	<u>\$ 39,056,342</u>
Fund Balance				
Nonspendable:				
Inventories	\$ 869,043	\$ 869,043	\$ 869,043	\$ 869,043
Prepaid expenditures	170,214	170,214	170,214	170,214
Restricted:				
Child nutrition services	706,250	110,598	(488,089)	(1,090,825)
Salt Lake Education Foundation	2,812,417	2,802,496	2,782,575	2,752,574
Committed:				
Economic stabilization	7,000,000	7,000,000	7,000,000	7,000,000
Assigned:				
Charter schools	119,897	119,897	119,897	119,897
Programs	27,095,542	27,095,542	27,095,542	27,095,542
Programs reported in the schools	2,644,920	2,644,920	2,644,920	2,644,920
Students	3,130,175	3,102,686	3,047,541	2,967,412
Employee benefit obligations	11,475,961	11,475,961	11,475,961	11,475,961
Unassigned:	0	(6,629,453)	(11,630,499)	(14,948,396)
Total Fund Balance	<u>\$ 56,024,419</u>	<u>\$ 48,761,904</u>	<u>\$ 43,087,105</u>	<u>\$ 39,056,342</u>



SALT LAKE CITY
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SALT LAKE CITY SCHOOL DISTRICT
Summary of Budgets - All Operational Funds
Fiscal Year 2020-21 Budget
Fund Expenditures by Object

	Total All Operational Funds	General Fund	Special Revenue Funds
Revenues:			
Property taxes	\$ 141,068,467	\$ 119,867,122	\$ 21,201,345
Interest on investments	1,427,600	1,202,000	225,600
Sale of food	1,409,555	0	1,409,555
Other local revenue	18,001,418	10,789,818	7,211,600
State of Utah	92,015,943	89,696,419	2,319,524
Federal government	24,548,984	15,386,166	9,162,818
Total Revenues	278,471,967	236,941,525	41,530,442
Expenditures:			
Salaries	159,753,151	155,312,678	4,440,473
Employee benefits	65,825,345	63,592,800	2,232,545
Contract services - professional & educational	5,179,972	3,710,972	1,469,000
Maintenance & repairs	2,692,315	2,692,315	0
Field trips, insurance, phone, & travel	2,539,427	2,084,033	455,394
Supplies, textbooks, & utilities	26,181,386	15,453,582	10,727,804
Equipment	2,673,564	2,299,564	374,000
Indirect costs, interest, & other expenses	4,309,575	0	4,309,575
Tax increment paid to other entity	18,120,220	0	18,120,220
Total Expenditures	287,274,955	245,145,944	42,129,011
Deficiency of revenues under expenditures	(8,802,988)	(8,204,419)	(598,569)
Other Financing Sources:			
Sale of capital assets	5,000	0	5,000
Net change in fund balances	(8,797,988)	(8,204,419)	(593,569)
Fund Balances - July 1	64,822,407	56,709,975	8,112,432
Fund Balances - June 30	\$ 56,024,419	\$ 48,505,556	\$ 7,518,863
Fund Balance			
Nonspendable:			
Inventories	\$ 869,043	\$ 0	\$ 869,043
Prepaid expenditures	170,214	169,236	978
Restricted:			
Child nutrition services	706,250	0	706,250
Salat Lake Education Foundation	2,812,417	0	2,812,417
Committed:			
Economic stabilization	7,000,000	7,000,000	0
Assigned:			
Charter schools	119,897	119,897	0
Programs	27,095,542	27,095,542	0
Programs reported in the schools	2,644,920	2,644,920	0
Students	3,130,175	0	3,130,175
Employee benefit obligations	11,475,961	11,475,961	0
Unassigned:	0	0	0
Total Fund Balances	\$ 56,024,419	\$ 48,505,556	\$ 7,518,863

SALT LAKE CITY SCHOOL DISTRICT

Summary of Budgets - All Operational Funds

For Fiscal Year 2020-21 With Comparative Information for Years 2016-17 Through 2019-20

Fund Expenditures by Object

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Revised Budget	2020-21 Budget
Revenues:					
Property taxes	\$ 116,664,874	\$ 115,586,495	\$ 125,603,421	\$ 127,553,630	\$ 141,068,467
Interest on investments	1,348,757	1,774,951	3,305,585	1,436,600	1,427,600
Sale of Food	1,326,830	1,309,015	1,416,188	1,375,175	1,409,555
Other local revenue	17,724,468	16,968,438	16,304,264	17,617,679	18,001,418
State of Utah	89,212,633	91,159,753	91,084,299	95,509,012	92,015,943
Federal government	28,769,722	27,414,516	25,782,724	25,703,287	24,548,984
Total Revenues	<u>255,047,284</u>	<u>254,213,168</u>	<u>263,496,481</u>	<u>269,195,383</u>	<u>278,471,967</u>
Expenditures:					
Salaries	135,252,999	141,491,646	143,699,780	153,239,968	159,753,151
Employee benefits	55,048,749	56,407,218	57,806,279	61,847,308	65,825,345
Contract services - professional & educational	3,868,156	6,876,507	4,527,746	5,938,463	5,179,972
Maintenance & repairs	5,118,950	5,606,935	3,101,400	3,035,660	2,692,315
Field trips, insurance, phone, & travel	1,790,546	1,312,996	1,594,161	2,004,857	2,264,427
Scholarships	0	144,395	31,878	275,000	275,000
Cost of food sold	5,760,511	5,404,067	5,431,385	5,166,411	5,190,818
Supplies, textbooks, & utilities	22,312,771	20,659,979	20,761,750	23,144,380	20,990,568
Equipment	2,226,897	1,694,597	2,820,972	2,658,642	2,673,564
Indirect costs, interest, & other costs	1,253,767	1,183,401	539,809	980,507	1,228,450
Charter school local replacement	2,119,093	2,506,817	2,002,163	3,081,125	3,081,125
Tax Increment paid of other Entity	16,028,042	13,175,427	14,709,066	18,120,220	18,120,220
Total Expenditures	<u>250,780,481</u>	<u>256,463,985</u>	<u>257,026,389</u>	<u>279,492,541</u>	<u>287,274,955</u>
Net change in fund balances	4,266,803	(2,250,817)	6,470,092	(10,297,158)	(8,802,988)
Other financing sources	22,541	13,425	16,614	41,500	5,000
Fund Balance - July 1 Special Programs Fund	0	10,152,426	0	0	0
Fund Balance - July 1	<u>62,749,378</u>	<u>60,676,325</u>	<u>68,591,359</u>	<u>75,078,065</u>	<u>64,822,407</u>
Fund Balance - June 30	<u>\$ 67,038,722</u>	<u>\$ 68,591,359</u>	<u>\$ 75,078,065</u>	<u>\$ 64,822,407</u>	<u>\$ 56,024,419</u>
Fund Balance					
Nonspendable:					
Inventories	\$ 776,503	\$ 793,864	\$ 869,043	\$ 869,043	\$ 869,043
Prepaid expenditures	375,453	268,158	170,214	170,214	170,214
Restricted:					
Child nutrition services	2,207,911	1,643,963	1,634,757	1,299,819	706,250
Salt Lake Education Foundation	0	2,353,573	2,812,417	2,812,417	2,812,417
Committed:					
Economic stabilization	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000
Community Recreation	460,753	0	0	0	0
Assigned					
Charter schools	845,022	759,086	736,254	512,486	119,897
Programs	27,426,223	27,042,786	30,222,750	28,535,140	27,095,542
Programs reported in the schools	3,191,254	2,967,562	3,342,187	2,677,537	2,644,920
Students	3,016,046	3,047,112	3,130,175	3,130,175	3,130,175
Employee benefit obligations	10,475,961	10,475,961	11,475,961	11,475,961	11,475,961
Unassigned:	<u>11,263,596</u>	<u>12,239,294</u>	<u>13,684,307</u>	<u>6,339,615</u>	<u>0</u>
Total Fund Balance	<u>\$ 67,038,722</u>	<u>\$ 68,591,359</u>	<u>\$ 75,078,065</u>	<u>\$ 64,822,407</u>	<u>\$ 56,024,419</u>

SALT LAKE CITY SCHOOL DISTRICT
Summary of Budgets - All Operational Funds Projected
Fiscal Years 2020-21 Through 2023-24
Fund Expenditures by Object

	2020-21 Budget	2021-22 Projected	2022-23 Projected	2023-24 Projected
Revenues:				
Property taxes	\$ 141,068,467	\$ 143,465,809	\$ 145,911,098	\$ 148,405,293
Interest on investments	1,427,600	1,427,600	1,427,600	1,427,600
Sale of Food	1,409,555	1,409,555	1,409,555	1,409,555
Other local revenue	18,001,418	18,001,418	18,001,418	18,001,418
State of Utah	92,015,943	93,856,261	95,733,386	97,648,054
Federal government	24,548,984	24,732,240	24,919,161	25,109,821
Total Revenues	<u>278,471,967</u>	<u>282,892,883</u>	<u>287,402,218</u>	<u>292,001,741</u>
Expenditures:				
Salaries	159,753,151	161,350,683	162,964,190	164,593,832
Employee benefits	65,825,345	66,812,726	67,814,916	68,832,139
Contract services - professional & educational	5,179,972	5,205,873	5,231,902	5,255,220
Maintenance & repairs	2,692,315	2,705,777	2,719,306	2,732,903
Field trips, insurance, phone, & travel	2,264,427	2,242,222	2,242,713	2,243,206
Scholarships	275,000	275,000	275,000	275,000
Cost of food sold	5,190,818	5,346,543	5,506,939	5,672,147
Supplies, textbooks, & utilities	20,990,568	21,095,521	21,200,998	21,307,004
Equipment	2,673,564	2,673,564	2,673,564	2,673,564
Indirect costs, interest, & other costs	1,228,450	1,251,144	1,251,144	1,251,144
Charter school local replacement	3,081,125	3,081,125	3,081,125	3,081,125
Tax Increment paid of other Entity	18,120,220	18,120,220	18,120,220	18,120,220
Total Expenditures	<u>287,274,955</u>	<u>290,160,398</u>	<u>293,082,017</u>	<u>296,037,504</u>
Net change in fund balances	<u>(8,802,988)</u>	<u>(7,267,515)</u>	<u>(5,679,799)</u>	<u>(4,035,763)</u>
Sale of real property & other financing sources	5,000	5,000	5,000	5,000
Fund Balance - July 1	64,822,407	56,024,419	48,761,904	43,087,105
Fund Balance - June 30	\$ 56,024,419	\$ 48,761,904	\$ 43,087,105	\$ 39,056,342
Fund Balance				
Nonspendable:				
Inventories	\$ 869,043	\$ 869,043	\$ 869,043	\$ 869,043
Prepaid expenditures	170,214	170,214	170,214	170,214
Restricted:				
Child nutrition services	706,250	110,598	(488,089)	(1,090,825)
Salt Lake Education Foundation	2,812,417	2,802,496	2,782,575	2,752,574
Committed:				
Economic stabilization	7,000,000	7,000,000	7,000,000	7,000,000
Assigned:				
Charter schools	119,897	119,897	119,897	119,897
Programs	27,095,542	27,095,542	27,095,542	27,095,542
Programs reported in the schools	2,644,920	2,644,920	2,644,920	2,644,920
Students	3,130,175	3,102,686	3,047,541	2,967,412
Employee benefit obligations	11,475,961	11,475,961	11,475,961	11,475,961
Unassigned:	0	(6,629,453)	(11,630,499)	(14,948,396)
Total Fund Balance	<u>\$ 56,024,419</u>	<u>\$ 48,761,904</u>	<u>\$ 43,087,105</u>	<u>\$ 39,056,342</u>



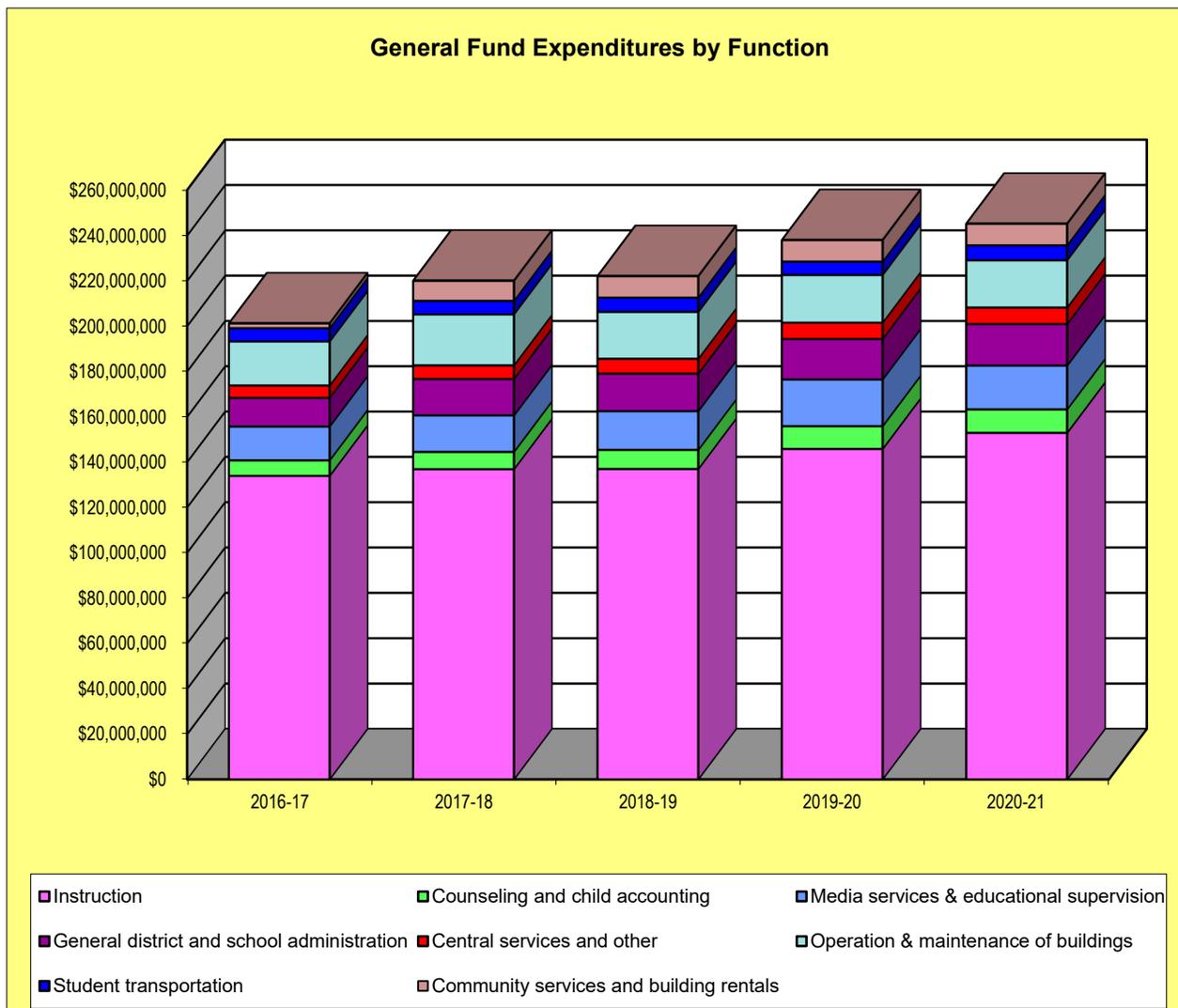
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SALT LAKE CITY SCHOOL DISTRICT

General Fund - Expenditures by Function

For Fiscal Year 2020-21 With Comparative Information for Years 2016-17 Through 2019-20

	<u>2016-17 Actual</u>	<u>2017-18 Actual</u>	<u>2018-19 Actual</u>	<u>2019-20 Revised Budget</u>	<u>2020-21 Budget</u>
Instruction	\$133,859,849	\$136,805,278	\$136,898,616	\$145,738,876	\$152,859,513
Counseling and child accounting	6,849,571	7,636,383	8,439,695	10,043,488	10,344,910
Media services & educational supervision	14,936,803	16,115,269	17,113,186	20,632,777	19,339,223
General district and school administration	12,626,536	16,050,688	16,530,804	17,864,996	18,327,823
Central services and other	5,483,665	6,031,165	6,563,120	7,195,134	7,285,547
Operation & maintenance of buildings	19,438,391	22,524,300	20,712,455	21,077,555	20,868,789
Student transportation	5,832,589	5,950,804	6,294,865	5,872,616	6,583,189
Community services and building rentals	2,119,093	8,885,188	9,476,619	9,514,925	9,536,950
	<u>\$201,146,497</u>	<u>\$219,999,075</u>	<u>\$222,029,360</u>	<u>\$237,940,367</u>	<u>\$245,145,944</u>



SALT LAKE CITY SCHOOL DISTRICT

General Fund Budget

For Fiscal Year 2020-21 With Comparative Information for Years 2016-17 Through 2019-20

Fund Expenditures by Function

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Revised Budget	2020-21 Budget
Revenues:					
Property taxes	\$ 98,413,434	\$ 99,904,251	\$ 108,892,192	\$ 106,352,285	\$ 119,867,122
Interest on investments	1,277,467	1,523,798	3,064,115	1,213,000	1,202,000
Other local revenue	3,339,479	10,848,622	10,462,200	10,404,079	10,789,818
State of Utah	84,331,644	89,314,800	89,073,224	93,223,760	89,696,419
Federal government	16,314,388	18,151,415	16,448,602	16,826,523	15,386,166
Total Revenues	203,676,412	219,742,886	227,940,333	228,019,647	236,941,525
Expenditures:					
Instruction	133,859,849	136,805,278	136,898,616	145,738,876	152,859,513
Counseling and child accounting	6,849,571	7,636,383	8,439,695	10,043,488	10,344,910
Media services and educational supervision	14,936,803	16,115,269	17,113,186	20,632,777	19,339,223
General district administration	1,052,007	1,006,563	1,041,495	1,154,402	1,183,005
General school administration	11,574,529	15,044,125	15,489,309	16,710,594	17,144,818
Central services	5,342,482	5,904,196	6,248,147	6,856,265	6,961,411
Operation and maintenance of school buildings	19,438,391	22,524,300	20,712,455	21,077,555	20,868,789
Student transportation	5,832,589	5,950,804	6,294,865	5,872,616	6,583,189
Child nutrition services	141,183	126,969	314,973	338,869	324,136
Community services and building rentals	2,119,093	8,885,188	9,476,619	9,514,925	9,536,950
Total Expenditures	201,146,497	219,999,075	222,029,360	237,940,367	245,145,944
Net change in fund balances	2,529,915	(256,189)	5,910,973	(9,920,720)	(8,204,419)
Fund Balance - July 1 Special Programs Fund *	0	10,152,426	0	0	0
Fund Balance - July 1	48,293,570	50,823,485	60,719,722	66,630,695	56,709,975
Fund Balance - June 30	\$ 50,823,485	\$ 60,719,722	\$ 66,630,695	\$ 56,709,975	\$ 48,505,556
Fund Balance					
Nonspendable:					
Prepaid expenditures	\$ 313,102	\$ 235,033	\$ 169,236	\$ 169,236	\$ 169,236
Committed:					
Economic stabilization **	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000
Assigned:					
Charter schools	845,022	759,086	736,254	512,486	119,897
Programs	17,742,473	27,042,786	30,222,750	28,535,140	27,095,542
Programs reported in the schools	3,183,331	2,967,562	3,342,187	2,677,537	2,644,920
Employee benefit obligations	10,475,961	10,475,961	11,475,961	11,475,961	11,475,961
Unassigned: ***	11,263,596	12,239,294	13,684,307	6,339,615	0
Total Fund Balance	\$ 50,823,485	\$ 60,719,722	\$ 66,630,695	\$ 56,709,975	\$ 48,505,556

* 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 2020-21 proposed budget shows an Unassigned Fund Balance of \$0, as required by State law. (Refer to Significant Laws Affecting This Budget, 53G-7, pages 29-31, and Budget Development and Administration Policies, page 31)

SALT LAKE CITY SCHOOL DISTRICT
General Fund Budget Projected
Fiscal Years 2020-21 Through 2023-24
Fund Expenditures by Function

	2020-21 Budget	2021-22 Projected	2022-23 Projected	2023-24 Projected	Projected Growth Rate
Revenues:					
Property taxes	\$ 119,867,122	\$ 122,264,464	\$ 124,709,753	\$ 127,203,948	2.00%
Interest on investments	1,202,000	1,202,000	1,202,000	1,202,000	0.00%
Other local revenue	10,789,818	10,789,818	10,789,818	10,789,818	0.00%
State of Utah	89,696,419	91,490,347	93,320,154	95,186,557	2.00%
Federal government	15,386,166	15,386,166	15,386,166	15,386,166	0.00%
Total Revenues	236,941,525	241,132,795	245,407,891	249,768,489	1.80%
Expenditures:					
Instruction	152,859,513	154,490,900	156,141,227	157,810,737	1.08%
Counseling and child accounting	10,344,910	10,455,315	10,567,003	10,679,989	1.08%
Media services and educational supervision	19,339,223	19,545,619	19,754,413	19,965,633	1.08%
General district administration	1,183,005	1,195,631	1,208,403	1,221,324	1.08%
General school administration	17,144,818	17,327,794	17,512,896	17,700,149	1.08%
Central services	6,961,411	7,035,706	7,110,864	7,186,895	1.08%
Operation and maintenance of school buildings	20,868,789	21,091,509	21,316,817	21,544,743	1.08%
Student transportation	6,583,189	6,653,447	6,724,522	6,796,423	1.08%
Child nutrition services	324,136	327,595	331,095	334,635	1.08%
Community services and building rentals	9,536,950	9,638,732	9,741,697	9,845,858	1.08%
Total Expenditures	245,145,944	247,762,248	250,408,937	253,086,386	1.08%
Deficiency of revenues under expenditures	(8,204,419)	(6,629,453)	(5,001,046)	(3,317,897)	
Fund Balance - July 1	56,709,975	48,505,556	41,876,103	36,875,057	
Fund Balance - June 30	\$ 48,505,556	\$ 41,876,103	\$ 36,875,057	\$ 33,557,160	
Fund Balance					
Non-spendable:					
Prepaid expenditures	\$ 169,236	\$ 169,236	\$ 169,236	\$ 169,236	
Committed:					
Economic stabilization	7,000,000	7,000,000	7,000,000	7,000,000	
Assigned					
Charter schools	119,897	119,897	119,897	119,897	
Programs	27,095,542	27,095,542	27,095,542	27,095,542	
Programs reported in the schools	2,644,920	2,644,920	2,644,920	2,644,920	
Employee benefit obligations	11,475,961	11,475,961	11,475,961	11,475,961	
Unassigned	0	(6,629,453)	(11,630,499)	(14,948,396)	
Total Fund Balance	\$ 48,505,556	\$ 41,876,103	\$ 36,875,057	\$ 33,557,160	

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.

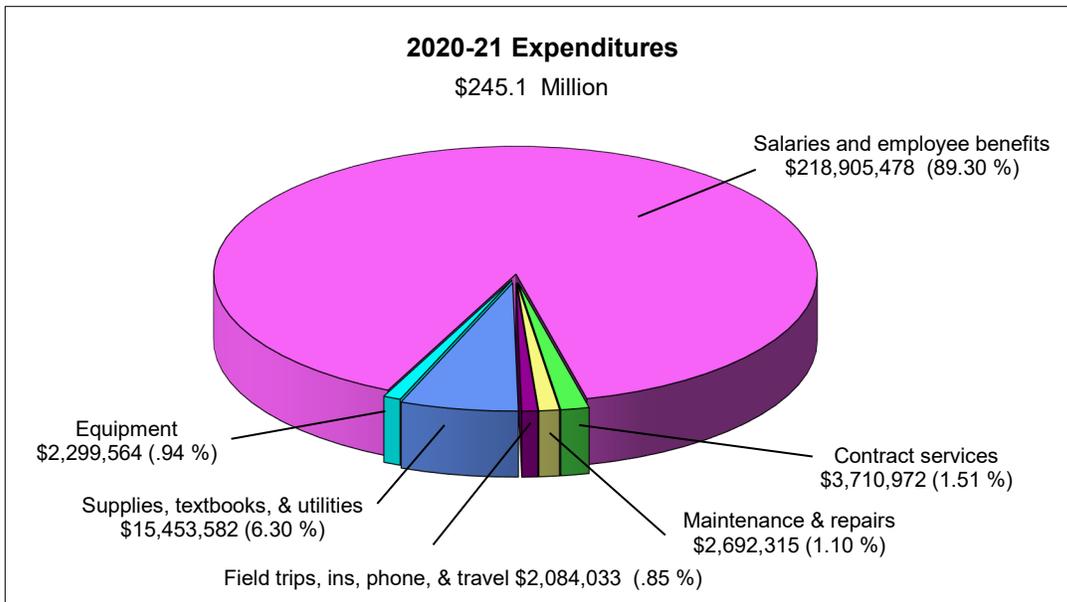
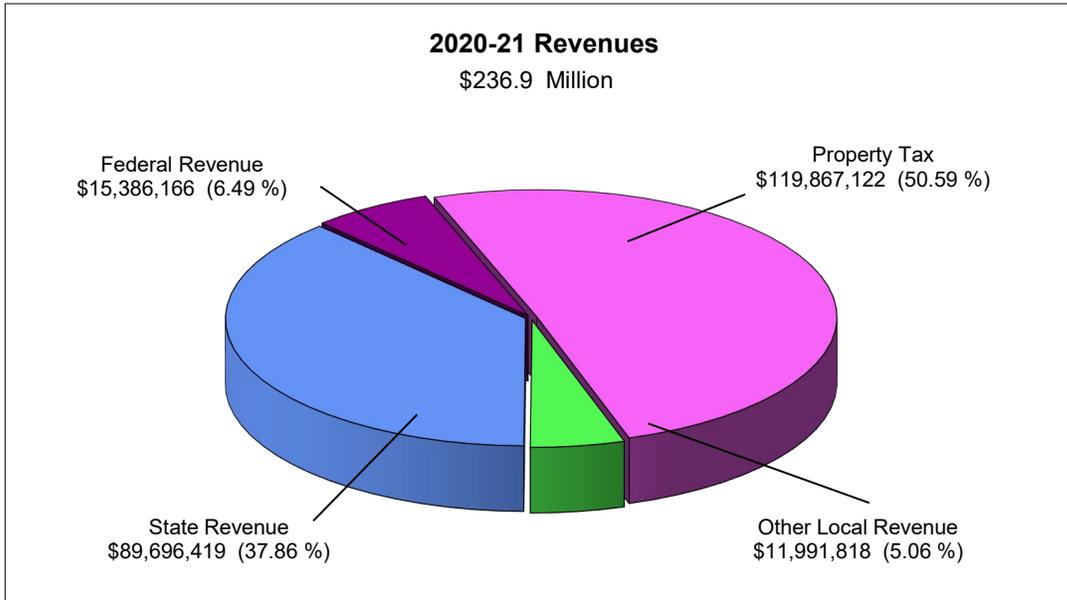


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SALT LAKE CITY SCHOOL DISTRICT

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 2020-21 With Comparative Information for Years 2016-17 Through 2019-20

Fund Expenditures by Object

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Revised Budget	2020-21 Budget
Revenues:					
Property taxes	\$ 98,413,434	\$ 99,904,251	\$ 108,892,192	\$ 106,352,285	\$ 119,867,122
Interest on investments	1,277,467	1,523,798	3,064,115	1,213,000	1,202,000
Other local revenue	3,339,479	10,848,622	10,462,200	10,404,079	10,789,818
State of Utah	84,331,644	89,314,800	89,073,224	93,223,760	89,696,419
Federal government	16,314,388	18,151,415	16,448,602	16,826,523	15,386,166
Total Revenues	<u>203,676,412</u>	<u>219,742,886</u>	<u>227,940,333</u>	<u>228,019,647</u>	<u>236,941,525</u>
Expenditures:					
Salaries	122,680,251	137,702,603	139,737,721	148,846,519	155,312,678
Employee benefits	50,650,255	54,791,887	56,043,031	59,690,094	63,592,800
Contract services - professional & educational	1,902,260	3,182,256	3,657,202	4,673,463	3,710,972
Maintenance & repairs	3,004,212	5,606,935	3,101,400	3,035,660	2,692,315
Field trips, insurance, phone, & travel	1,374,767	1,178,537	1,456,500	1,818,919	2,084,033
Supplies, textbooks, & utilities	17,613,644	16,045,602	16,068,551	17,633,422	15,453,582
Equipment	1,802,015	1,491,255	1,964,955	2,242,290	2,299,564
Charter school local replacement *	2,119,093	0	0	0	0
Total Expenditures	<u>201,146,497</u>	<u>219,999,075</u>	<u>222,029,360</u>	<u>237,940,367</u>	<u>245,145,944</u>
Net change in fund balances	2,529,915	(256,189)	5,910,973	(9,920,720)	(8,204,419)
Fund Balance - July 1 Special Programs Fund **	0	10,152,426	0	0	0
Fund Balance - July 1	48,293,570	50,823,485	60,719,722	66,630,695	56,709,975
Fund Balance - June 30	<u>\$ 50,823,485</u>	<u>\$ 60,719,722</u>	<u>\$ 66,630,695</u>	<u>\$ 56,709,975</u>	<u>\$ 48,505,556</u>
Fund Balance					
Nonspendable:					
Prepaid expenditures	\$ 313,102	\$ 235,033	\$ 169,236	\$ 169,236	\$ 169,236
Committed:					
Economic stabilization ***	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000
Assigned					
Charter schools	845,022	759,086	736,254	512,486	119,897
Programs	17,742,473	27,042,786	30,222,750	28,535,140	27,095,542
Programs reported in the schools	3,183,331	2,967,562	3,342,187	2,677,537	2,644,920
Employee benefit obligations	10,475,961	10,475,961	11,475,961	11,475,961	11,475,961
Unassigned: ****	11,263,596	12,239,294	13,684,307	6,339,615	0
Total Fund Balance	<u>\$ 50,823,485</u>	<u>\$ 60,719,722</u>	<u>\$ 66,630,695</u>	<u>\$ 56,709,975</u>	<u>\$ 48,505,556</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 2020-21 proposed budget shows an Unassigned Fund Balance of \$0, as required by State law. (Refer to Significant Laws Affecting This Budget, 53G-7, pages 29-31, and Budget Development and Administration Policies, page 31)

SALT LAKE CITY SCHOOL DISTRICT
General Fund Budget Projected
Fiscal Years 2020-21 Through 2023-24
Fund Expenditures by Object

	2020-21 Budget	2021-22 Projected	2022-23 Projected	2023-24 Projected	Projected Growth Rate
Revenues:					
Property taxes	\$ 119,867,122	\$ 122,264,464	\$ 124,709,753	\$ 127,203,948	2.00%
Interest on investments	1,202,000	1,202,000	1,202,000	1,202,000	0.00%
Other local revenue	10,789,818	10,789,818	10,789,818	10,789,818	0.00%
State of Utah	89,696,419	91,490,347	93,320,154	95,186,557	2.00%
Federal government	15,386,166	15,386,166	15,386,166	15,386,166	0.00%
Total Revenues	236,941,525	241,132,795	245,407,891	249,768,489	1.80%
Expenditures:					
Salaries	155,312,678	156,865,805	158,434,463	160,018,808	1.00%
Employee benefits	63,592,800	64,546,692	65,514,892	66,497,615	1.50%
Contract services - professional & educational	3,710,972	3,729,527	3,748,175	3,766,916	0.50%
Maintenance & repairs	2,692,315	2,705,777	2,719,306	2,732,903	0.50%
Field trips, insurance, phone, & travel	2,084,033	2,084,033	2,084,033	2,084,033	0.00%
Supplies, textbooks, & utilities	15,453,582	15,530,850	15,608,504	15,686,547	0.50%
Equipment	2,299,564	2,299,564	2,299,564	2,299,564	0.00%
Total Expenditures	245,145,944	247,762,248	250,408,937	253,086,386	1.08%
Deficiency of revenues under expenditures	(8,204,419)	(6,629,453)	(5,001,046)	(3,317,897)	
Fund Balance - July 1	56,709,975	48,505,556	41,876,103	36,875,057	
Fund Balance - June 30	\$ 48,505,556	\$ 41,876,103	\$ 36,875,057	\$ 33,557,160	
Fund Balance					
Nonspendable:					
Prepaid expenditures	\$ 169,236	\$ 169,236	\$ 169,236	\$ 169,236	
Committed:					
Economic stabilization	7,000,000	7,000,000	7,000,000	7,000,000	
Assigned					
Charter schools	119,897	119,897	119,897	119,897	
Programs	27,095,542	27,095,542	27,095,542	27,095,542	
Programs reported in the schools	2,644,920	2,644,920	2,644,920	2,644,920	
Employee benefit obligations	11,475,961	11,475,961	11,475,961	11,475,961	
Unassigned	0	(6,629,453)	(11,630,499)	(14,948,396)	
Total Fund Balance	\$ 48,505,556	\$ 41,876,103	\$ 36,875,057	\$ 33,557,160	

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 2020-21 With Comparative Information for Years 2016-17 Through 2019-20

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Revised Budget	2020-21 Budget
REVENUES					
Local Sources					
Property tax	\$ 98,413,434	\$ 99,904,251	\$ 108,892,192	\$ 106,352,285	\$ 119,867,122
Interest on investments	1,277,467	1,523,798	3,064,115	1,213,000	1,202,000
Other local revenue	3,339,479	10,848,622	10,462,200	10,404,079	10,789,818
Total Local Sources	103,030,380	112,276,671	122,418,507	117,969,364	131,858,940
State Sources					
Regular Basic School Programs:					
Regular School Program K	1,562,989	1,454,804	1,201,318	1,261,479	1,261,479
Regular School Program 1-12	32,673,284	33,225,964	27,766,181	29,207,049	25,619,846
Foreign Exchange Students	60,496	52,976	47,530	21,192	21,192
Professional Staff Costs	7,635,604	7,810,507	7,983,095	8,262,995	7,985,938
Restricted Basic School Program					
Special Education - Regular Program	10,142,875	10,424,188	10,374,713	10,764,870	10,781,460
Special Education - Self Contained	2,709,457	2,821,377	2,985,922	2,934,974	2,934,974
Special Education - Preschool	0	846,888	873,364	913,799	913,799
Ext. Year Program - Sev. Handicapped	50,243	50,854	47,923	50,119	49,967
Special Education - State Programs	229,959	225,254	225,969	235,125	235,125
Career and Technical Education (CTE)	2,687,845	3,415,310	3,135,082	4,021,283	4,162,750
Class Size Reduction	4,727,345	4,900,349	5,065,701	4,931,495	4,934,469
School Lunch - Charter Schools	22,077	21,126	56,491	55,500	62,126
Other State sources of revenue					
Flexible Allocation	292,614	283,557	2,587,579	268,900	269,071
Pupil Transportation to and from	3,045,006	2,883,446	3,444,598	3,094,220	3,103,425
Adv. Placement & IB (Accel. Learner)	106,783	118,626	130,572	134,333	137,091
Gifted and Talented (Accel. Learner)	108,461	110,427	112,198	112,052	110,257
At Risk programs	2,203,155	2,393,984	3,221,688	4,063,502	4,107,116
Youth In Custody	569,725	636,339	600,486	752,302	552,952
Adult Education	0	1,656,090	1,888,996	1,843,203	1,843,203
Concurrent Enrollment (Accel. Learner)	166,938	70,411	38,221	111,980	138,642
School LAND Trust	1,811,732	2,335,535	2,586,558	2,860,802	2,918,215
Teacher & Student Success	0	0	0	3,424,251	3,415,892
Reading Achievement	485,997	454,314	437,669	433,437	432,865
School Nurses	34,569	33,533	32,594	31,514	31,514
Beverly Taylor Sorenson Arts Grant	813,141	887,602	941,033	1,029,133	1,029,133
Critical Languages	58,528	74,504	131,107	144,679	107,218
Educator Salary Adjustment	7,436,949	7,575,734	7,427,366	7,560,411	7,543,384
Library Media	34,149	29,887	25,291	48,663	31,978
USTAR	306,197	378,700	363,550	378,500	378,700
Digital Teaching and Learning	369,173	403,446	592,009	671,350	704,678
Teachers' Supplies	261,436	213,902	226,026	224,276	223,854
Extended Day Kindergarten	407,345	404,594	387,780	382,304	382,304
Staff Development	408,524	2,200	6,875	0	0
UPASS (Utah Performance Assessment System for Students)	62,561	109	0	0	0
Charter School Local Replacement	1,544,772	1,648,080	1,581,559	1,737,865	1,720,669
Charter School Administration	77,200	75,600	70,700	80,400	80,000
Driver Education	368,006	227,380	310,346	127,135	122,101
Other State revenue	618,689	864,193	1,440,036	771,068	1,077,232
Total State Revenues	84,331,644	89,314,800	89,073,224	93,223,760	89,696,419
Federal Sources					
Restricted - direct	125,218	116,222	167,700	280,462	150,635
E Rate	162,618	0	0	0	0
Every Student Succeeds Act (ESSA) Programs for the Disabled	8,569,945	8,405,218	7,295,089	8,006,186	7,088,546
Career and Technical Education (CTE)	419,881	382,752	441,775	435,464	435,464
Dept. of Health - Medicaid	1,251,835	1,886,461	1,472,994	1,300,000	1,300,000
Other restricted - through State	400,199	2,205,897	2,029,291	1,743,311	1,370,421
Total Federal Revenues	16,314,388	18,151,415	16,448,602	16,826,523	15,386,166
Total Revenue	\$ 203,676,412	\$ 219,742,886	\$ 227,940,333	\$ 228,019,647	\$ 236,941,525

SALT LAKE CITY SCHOOL DISTRICT

General Fund - Major Expenditures

For Fiscal Year 2020-21 With Comparative Information for Years 2016-17 Through 2019-20

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Revised Budget	2020-21 Budget
EXPENDITURES					
Instruction - Function 1000					
Salaries - teachers	\$ 80,443,066	\$ 84,581,897	\$ 85,138,035	\$ 89,171,298	\$ 97,032,933
Salaries - substitute teachers	1,246,568	1,093,210	1,025,419	1,175,674	1,146,829
Salaries - teacher aides	5,990,409	6,182,390	5,941,354	6,471,129	4,646,826
Salaries - other	8,302	447,297	84,566	88,826	89,067
Total salaries	87,688,345	92,304,794	92,189,374	96,906,927	102,915,655
Employee benefits	34,884,923	35,128,885	35,370,074	37,078,403	40,208,062
Purchased services	1,344,974	1,789,972	1,845,175	2,342,494	2,246,490
Supplies and materials	7,812,268	5,791,874	6,150,733	7,875,798	6,190,253
Textbooks	1,179,054	1,093,824	537,504	115,000	115,000
Total supplies and materials	8,991,322	6,885,698	6,688,237	7,990,798	6,305,253
Property (instructional equipment)	950,285	695,929	805,756	1,419,590	1,184,053
Other Objects	0	0	0	664	0
Total Expenditures - Instruction	133,859,849	136,805,278	136,898,616	145,738,876	152,859,513
Support Services/Counseling & Child Accounting - Function 2100					
Salaries - social work services	0	0	21,378	359,579	398,416
Salaries - guidance	3,953,438	4,382,756	4,878,981	5,642,949	5,746,543
Salaries - health services	352,672	416,056	453,343	413,636	414,405
Salaries - secretarial & clerical	118,859	197,051	187,343	228,679	231,914
Salaries - other	336,313	341,918	348,864	333,461	360,668
Total salaries	4,761,282	5,337,781	5,889,909	6,978,304	7,151,946
Employee benefits	1,972,094	2,192,777	2,419,775	2,846,399	3,024,741
Purchased services	80,882	81,779	60,458	106,192	73,837
Supplies and materials	35,313	24,046	69,553	112,593	94,386
Total Expenditures - Support Services/ Counseling & Child Accounting	6,849,571	7,636,383	8,439,695	10,043,488	10,344,910
Support Services/Media Services & Educational Supervision - Function 2200					
Salaries - supervisors & directors	2,119,791	2,508,110	2,762,276	3,129,565	3,205,065
Salaries - media personnel	2,366,177	2,494,052	2,561,300	2,713,225	2,745,026
Salaries - secretarial & clerical	929,985	980,064	1,012,565	1,021,015	1,119,059
Salaries - media aides	44,007	45,737	39,703	48,438	48,438
Salaries - other	4,298,116	4,477,911	4,658,416	5,921,586	5,357,909
Total salaries	9,758,076	10,505,874	11,034,260	12,833,829	12,475,497
Employee benefits	3,978,908	4,356,755	4,604,816	5,297,473	5,328,275
Purchased services	422,816	686,860	991,336	1,560,121	970,638
Supplies and materials (except as below)	598,680	407,321	331,327	700,571	402,125
Library books	145,463	126,742	123,114	159,369	121,093
Periodicals	17,491	18,069	15,471	20,533	20,501
Audio visual materials	15,369	13,648	12,862	20,881	21,094
Total Expenditures - Support Services/ Media Services & Educational Supervision	\$ 14,936,803	\$ 16,115,269	\$ 17,113,186	\$ 20,632,777	\$ 19,339,223

SALT LAKE CITY SCHOOL DISTRICT

General Fund - Major Expenditures

For Fiscal Year 2020-21 With Comparative Information for Years 2016-17 Through 2019-20

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Revised Budget	2020-21 Budget
Support Services/General District Administration - Function 2300					
Salaries - district administration	\$ 429,692	\$ 446,041	\$ 462,741	\$ 480,207	\$ 480,207
Salaries - secretarial & clerical	106,289	106,509	113,542	125,521	146,932
Salaries - other	25,800	24,000	0	30,374	30,374
Total salaries	561,781	576,550	576,283	636,102	657,513
Employee benefits	266,917	261,450	257,438	283,082	290,738
Purchased services	158,470	108,959	130,307	144,954	144,954
Supplies and materials	64,839	59,604	89,541	89,800	89,800
Other objects	0	0	(12,074)	464	0
Total Expenditures - Support Services/ General District Administration	1,052,007	1,006,563	1,041,495	1,154,402	1,183,005
Support Services/General School Administration - Function 2400					
Salaries - principals and assistants	5,386,492	7,372,191	7,368,097	8,054,990	8,345,526
Salaries - secretarial & clerical	2,185,105	2,422,707	2,605,465	2,751,685	2,779,640
Total salaries	7,571,597	9,794,898	9,973,562	10,806,675	11,125,166
Employee benefits	3,403,418	4,370,639	4,506,564	4,828,486	5,016,194
Purchased services	196,139	460,627	624,767	640,636	570,088
Supplies and materials	403,375	417,961	384,416	434,797	433,370
Total Expenditures - Support Services/ General School Administration	11,574,529	15,044,125	15,489,309	16,710,594	17,144,818
Support Services/Central Services - Function 2500					
Salaries	3,355,307	3,644,448	3,814,568	4,136,824	4,184,142
Employee benefits	1,573,125	1,718,954	1,846,100	1,957,476	2,008,523
Purchased services	135,900	171,601	115,412	195,393	203,428
Supplies and materials	278,150	369,193	472,067	566,572	565,318
Total Expenditures - Support Services/ Central Services	5,342,482	5,904,196	6,248,147	6,856,265	6,961,411
Operation & Maintenance of School Buildings - Function 2600					
Salaries	6,222,260	6,484,550	6,864,235	7,349,424	7,327,955
Employee benefits	3,278,065	3,465,334	3,607,976	3,831,327	3,975,625
Purchased services	3,181,952	5,625,214	3,251,724	3,162,731	2,944,586
Supplies and materials	6,600,794	6,798,226	6,890,341	6,629,073	6,620,623
Equipment	155,320	150,976	98,179	105,000	0
Total Expenditures - Operation & Maintenance of School Buildings	\$ 19,438,391	\$ 22,524,300	\$ 20,712,455	\$ 21,077,555	\$ 20,868,789

SALT LAKE CITY SCHOOL DISTRICT

General Fund - Major Expenditures

For Fiscal Year 2020-21 With Comparative Information for Years 2016-17 Through 2019-20

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Revised Budget	2020-21 Budget
Support Services/Student Transportation Services - Function 2700					
Salaries - secretarial & clerical	\$ 68,842	\$ 71,757	\$ 75,470	\$ 76,668	\$ 77,226
Salaries - supervisors	105,540	110,859	113,975	117,659	118,336
Salaries - bus drivers	2,274,505	2,385,184	2,250,374	2,169,709	2,312,089
Salaries - mechanics	253,959	258,454	313,539	326,457	328,651
Total salaries	2,702,846	2,826,254	2,753,358	2,690,493	2,836,302
Employee benefits	1,265,136	1,325,257	1,342,716	1,347,637	1,453,876
Purchased services	759,035	616,993	626,121	663,186	696,200
Supplies and materials	411,154	537,950	512,960	493,600	481,300
Equipment	694,418	644,350	1,059,710	677,700	1,115,511
Total Expenditures - Support Services/ Student Transportation Services	5,832,589	5,950,804	6,294,865	5,872,616	6,583,189
Child Nutrition Services - Function 3100					
Salaries	58,759	60,270	61,229	62,348	63,300
Employee benefits	27,669	29,125	28,932	29,162	34,477
Purchased services	1,072	0	181,742	182,314	182,314
Supplies and materials	51,691	37,339	31,415	65,045	44,045
Equipment	1,992	235	0	0	0
Other objects	0	0	11,655	0	0
Total Expenditures - Child Nutrition Services	141,183	126,969	314,973	338,869	324,136
Community Services and Building Rentals - Function 3300 *					
Salaries	0	6,167,186	6,580,943	6,445,593	6,575,202
Employee benefits	0	1,942,713	2,058,642	2,190,649	2,252,289
Purchased services	0	414,046	385,538	483,022	396,918
Supplies and materials	0	361,243	450,187	395,661	312,541
Other objects	2,119,093	0	0	0	0
Total Expenditures - Community Services and Building Rentals	\$ 2,119,093	\$ 8,885,188	\$ 9,476,619	\$ 9,514,925	\$ 9,536,950
TOTAL EXPENDITURES	\$ 201,146,497	\$ 219,999,075	\$ 222,029,360	\$ 237,940,367	\$ 245,145,944

* 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
Your Best Choice

SALT LAKE CITY SCHOOL DISTRICT
Summary of Budgets - Special Revenue Funds
Fiscal Year 2020-21 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	\$ 21,201,345	\$ 0	\$ 0	\$ 21,201,345	\$ 0
Interest on investments	225,600	37,600	60,000	0	128,000
Sale of food	1,409,555	1,409,555	0	0	0
Other local revenue	7,211,600	436,600	4,940,000	0	1,835,000
State of Utah	2,319,524	2,319,524	0	0	0
Federal government	9,162,818	9,162,818	0	0	0
Total Revenues	<u>41,530,442</u>	<u>13,366,097</u>	<u>5,000,000</u>	<u>21,201,345</u>	<u>1,963,000</u>
Expenditures:					
Instruction	5,000,000	0	5,000,000	0	0
Child nutrition services	13,964,666	13,964,666	0	0	0
Community services and building rentals	23,164,345	0	0	21,201,345	1,963,000
Total Expenditures:	<u>42,129,011</u>	<u>13,964,666</u>	<u>5,000,000</u>	<u>21,201,345</u>	<u>1,963,000</u>
Deficiency of revenues under expenditures	(598,569)	(598,569)	0	0	0
Other financing sources:					
Sale of capital assets	5,000	5,000	0	0	0
Net change in fund balances	(593,569)	(593,569)	0	0	0
Fund Balance - July 1	<u>8,112,432</u>	<u>2,169,840</u>	<u>3,130,175</u>	<u>0</u>	<u>2,812,417</u>
Fund Balance - June 30	<u>\$ 7,518,863</u>	<u>\$ 1,576,271</u>	<u>\$ 3,130,175</u>	<u>\$ 0</u>	<u>\$ 2,812,417</u>
Fund Balance					
Nonspendable:					
Inventories	\$ 869,043	\$ 869,043	\$ 0	0	0
Prepaid expenditures	978	978	0	0	0
Restricted:					
Child nutrition services	706,250	706,250	0	0	0
Salt Lake Education Foundation	2,812,417	0	0	0	2,812,417
Assigned:					
Students	3,130,175	0	3,130,175	0	0
Unassigned: *	0	0	0	0	0
Total Fund Balance	<u>\$ 7,518,863</u>	<u>\$ 1,576,271</u>	<u>\$ 3,130,175</u>	<u>\$ 0</u>	<u>\$ 2,812,417</u>

* The 2020-21 proposed budget shows an Unassigned Fund Balance of \$0, as required by State law. (Refer to Significant Laws Affecting This Budget, 53G-7, pages 29-31, and Budget Development and Administration Policies, page 31)



SALT LAKE CITY
SCHOOL DISTRICT
Your Best Choice

SALT LAKE CITY SCHOOL DISTRICT
Summary of Budgets - Special Revenue Funds
Fiscal Year 2020-21 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	\$ 21,201,345	\$ 0	\$ 0	\$ 21,201,345	\$ 0
Interest on investments	225,600	37,600	60,000	0	128,000
Sale of food	1,409,555	1,409,555	0	0	0
Other local revenue	7,211,600	436,600	4,940,000	0	1,835,000
State of Utah	2,319,524	2,319,524	0	0	0
Federal government	9,162,818	9,162,818	0	0	0
Total Revenues	<u>41,530,442</u>	<u>13,366,097</u>	<u>5,000,000</u>	<u>21,201,345</u>	<u>1,963,000</u>
Expenditures:					
Salaries	4,440,473	3,841,973	318,000	0	280,500
Employee benefits	2,232,545	2,024,400	100,774	0	107,371
Contract services - professional and educational	1,469,000	825,500	188,500	0	455,000
Field trips, insurance, phone, & travel	455,394	22,694	97,700	0	335,000
Cost of food sold	5,190,818	5,190,818	0	0	0
Supplies, textbooks, & utilities	5,536,986	618,004	4,273,026	0	645,956
Equipment	374,000	228,000	21,000	0	125,000
Indirect costs, interest, & other costs	4,309,575	1,213,277	1,000	3,081,125	14,173
Tax increment paid to other entity	18,120,220	0	0	18,120,220	0
Total Expenditures:	<u>42,129,011</u>	<u>13,964,666</u>	<u>5,000,000</u>	<u>21,201,345</u>	<u>1,963,000</u>
Deficiency of revenues under expenditures	(598,569)	(598,569)	0	0	0
Other financing sources:					
Sale of capital assets	5,000	5,000	0	0	0
Net change in fund balances	<u>(593,569)</u>	<u>(593,569)</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance - July 1	<u>8,112,432</u>	<u>2,169,840</u>	<u>3,130,175</u>	<u>0</u>	<u>2,812,417</u>
Fund Balance - June 30	<u>\$ 7,518,863</u>	<u>\$ 1,576,271</u>	<u>\$ 3,130,175</u>	<u>\$ 0</u>	<u>\$ 2,812,417</u>
Fund Balance					
Nonspendable:					
Inventories	\$ 869,043	\$ 869,043	\$ 0	0	0
Prepaid expenditures	978	978	0	0	0
Restricted:					
Child nutrition services	706,250	706,250	0	0	0
Salt Lake Education Foundation	2,812,417	0	0	0	2,812,417
Assigned:					
Students	3,130,175	0	3,130,175	0	0
Unassigned: *	0	0	0	0	0
Total Fund Balance	<u>\$ 7,518,863</u>	<u>\$ 1,576,271</u>	<u>\$ 3,130,175</u>	<u>\$ 0</u>	<u>\$ 2,812,417</u>

* The 2020-21 proposed budget shows an Unassigned Fund Balance of \$0, as required by State law. (Refer to Significant Laws Affecting This Budget, 53G-7, pages 29-31, and Budget Development and Administration Policies, page 31)

SALT LAKE CITY SCHOOL DISTRICT

Special Programs Fund Budget

For Fiscal Year 2020-21 With Comparative Information for Years 2016-17 Through 2019-20

Fund Expenditures by Function

	2016-17 Actual	2017-18 * Actual	2018-19 Actual	2019-20 Revised Budget	2020-21 Budget
Revenues					
Local sources					
Property tax	\$ 2,223,398	\$ 0	\$ 0	\$ 0	0
Tuition	1,600,922	0	0	0	0
Other local revenue	8,537,090	0	0	0	0
Total local sources	<u>12,361,410</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
State sources					
Special Education - Preschool	850,738	0	0	0	0
Adult High School Completion	1,775,119	0	0	0	0
Other State revenue	384,799	0	0	0	0
Total State revenues	<u>3,010,656</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Federal sources					
21st Century/Learning Plus	548,031	0	0	0	0
Handicapped - Preschool	161,754	0	0	0	0
Adult Education	294,010	0	0	0	0
Other Federal revenue	1,394,144	0	0	0	0
Total Federal revenues	<u>2,397,939</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Revenues	<u>17,770,005</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures					
Instruction	7,905,549	0	0	0	0
Counseling & child accounting	98,015	0	0	0	0
Media services & educational supervision	3,266,137	0	0	0	0
General district administration	238,669	0	0	0	0
General school administration	2,354,730	0	0	0	0
Central services	143,919	0	0	0	0
Operation & maintenance of school buildings	422,108	0	0	0	0
Community services and building rentals	20,618	0	0	0	0
Capital outlay	2,044,057	0	0	0	0
Total Expenditures	<u>16,493,802</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net change in fund balances	<u>1,276,203</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance - July 1	<u>8,876,223</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance - June 30	<u>\$ 10,152,426</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Fund Balance					
Nonspendable:					
Prepaid expenditures	\$ 0	\$ 0	\$ 0	\$ 0	0
Restricted:					
Community recreation	460,753	0	0	0	0
Assigned:					
Programs reported in the special revenue funds	9,683,750	0	0	0	0
Programs reported in the schools	7,923	0	0	0	0
Unassigned:	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Fund Balance	<u>\$ 10,152,426</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

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

SALT LAKE CITY SCHOOL DISTRICT

Special Programs Fund Budget

For Fiscal Year 2020-21 With Comparative Information for Years 2016-17 Through 2019-20

Fund Expenditures by Object

	2016-17 Actual	2017-18 * Actual	2018-19 Actual	2019-20 Revised Budget	2020-21 Budget
Revenues					
Local sources					
Property tax	\$ 2,223,398	\$ 0	\$ 0	\$ 0	\$ 0
Tuition	1,600,922	0	0	0	0
Other local revenue	8,537,090	0	0	0	0
Total local sources	12,361,410	0	0	0	0
State sources					
Special Education - Preschool	850,738	0	0	0	0
Adult High School Completion	1,775,119	0	0	0	0
Other State revenue	384,799	0	0	0	0
Total State Revenues	3,010,656	0	0	0	0
Federal sources					
21st Century/Learning Plus	548,031	0	0	0	0
Handicapped - Preschool	161,754	0	0	0	0
Adult Education	294,010	0	0	0	0
Other Federal revenue	1,394,144	0	0	0	0
Total Federal Revenues	2,397,939	0	0	0	0
Total Revenues	17,770,005	0	0	0	0
Expenditures					
Salaries	8,978,141	0	0	0	0
Employee benefits	2,869,550	0	0	0	0
Contract services - professional and educational	1,238,641	0	0	0	0
Maintenance & repairs	2,114,738	0	0	0	0
Field trips, insurance, phone, & travel	331,545	0	0	0	0
Supplies, textbooks, & utilities	698,840	0	0	0	0
Equipment	21,515	0	0	0	0
Indirect costs	240,832	0	0	0	0
Total Expenditures	16,493,802	0	0	0	0
Net change in fund balances	1,276,203	0	0	0	0
Fund Balance - July 1	8,876,223	0	0	0	0
Fund Balance - June 30	\$ 10,152,426	\$ 0	\$ 0	\$ 0	\$ 0
Fund Balance					
Nonspendable:					
Prepaid expenditures	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Restricted:					
Community recreation	460,753	0	0	0	0
Assigned:					
Programs reported in the special revenue funds	9,683,750	0	0	0	0
Programs reported in the schools	7,923	0	0	0	0
Unassigned:	0	0	0	0	0
Total Fund Balance	\$ 10,152,426	\$ 0	\$ 0	\$ 0	\$ 0

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

SALT LAKE CITY SCHOOL DISTRICT

Child Nutrition Fund Budget

For Fiscal Year 2020-21 With Comparative Information for Years 2016-17 Through 2019-20

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.

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Revised Budget	2020-21 Budget
Revenues:					
Interest on investments	\$ 17,904	\$ 29,681	\$ 37,649	\$ 37,600	\$ 37,600
Sale of food	1,326,830	1,309,015	1,416,188	1,375,175	1,409,555
Other local revenue	109,020	141,251	383,533	436,600	436,600
State of Utah	1,870,333	1,842,866	2,011,075	2,285,252	2,319,524
Federal government	10,057,395	9,263,101	9,334,122	8,876,764	9,162,818
Total Revenues	13,381,482	12,585,914	13,182,567	13,011,391	13,366,097
Expenditures:					
Salaries	3,335,914	3,364,708	3,477,268	3,789,949	3,841,973
Employee benefits	1,474,531	1,536,835	1,658,060	1,948,310	2,024,400
Cost of food sold	5,760,511	5,404,067	5,431,385	5,166,411	5,190,818
Supplies and materials	655,743	690,063	699,206	604,106	618,004
Contracted services	568,602	812,865	506,751	621,500	825,500
Indirect costs, interest, & other costs	1,012,720	1,181,056	537,484	964,507	1,213,277
Equipment & equipment maintenance	392,058	189,881	813,978	270,352	228,000
Other expenses	21,528	18,922	17,978	22,694	22,694
Total Expenditures	13,221,607	13,198,397	13,142,110	13,387,829	13,964,666
Excess (deficiency) of revenues over (under) expenditures	159,875	(612,483)	40,457	(376,438)	(598,569)
Other financing sources:					
Sale of capital assets	22,541	13,425	16,614	41,500	5,000
Net change in fund balances	182,416	(599,058)	57,071	(334,938)	(593,569)
Fund Balance - July 1	2,864,349	3,046,765	2,447,707	2,504,778	2,169,840
Fund Balance - June 30	\$ 3,046,765	\$ 2,447,707	\$ 2,504,778	\$ 2,169,840	\$ 1,576,271
Fund Balance					
Nonspendable:					
Inventories	\$ 776,503	\$ 793,864	\$ 869,043	\$ 869,043	\$ 869,043
Prepaid expenditures	62,351	9,880	978	978	978
Restricted:					
Child nutrition services	2,207,911	1,643,963	1,634,757	1,299,819	706,250
Total Fund Balance	\$ 3,046,765	\$ 2,447,707	\$ 2,504,778	\$ 2,169,840	\$ 1,576,271

SALT LAKE CITY SCHOOL DISTRICT
Child Nutrition Fund Budget Projected
Fiscal Years 2020-21 Through 2023-24
Fund Expenditures by Object

	2020-21 Budget	2021-22 Projected	2022-23 Projected	2023-24 Projected	Projected Growth Rate
Revenues:					
Interest on investments	\$ 37,600	\$ 37,600	\$ 37,600	\$ 37,600	0.00%
Sale of food	1,409,555	1,409,555	1,409,555	1,409,555	0.00%
Other local revenue	436,600	436,600	436,600	436,600	0.00%
State of Utah	2,319,524	2,365,914	2,413,232	2,461,497	2.00%
Federal government	9,162,818	9,346,074	9,532,995	9,723,655	2.00%
Total Revenues	13,366,097	13,595,743	13,829,982	14,068,907	1.72%
Expenditures:					
Salaries	3,841,973	3,880,393	3,919,197	3,958,389	1.00%
Employee benefits	2,024,400	2,054,766	2,085,587	2,116,871	1.50%
Cost of food sold	5,190,818	5,346,543	5,506,939	5,672,147	3.00%
Supplies and materials	618,004	621,094	624,199	627,320	0.50%
Contracted services	825,500	829,628	833,776	837,945	0.50%
Indirect costs, interest, & other costs	1,213,277	1,213,277	1,213,277	1,213,277	0.00%
Equipment & equipment maintenance	228,000	228,000	228,000	228,000	0.00%
Other expenses	22,694	22,694	22,694	22,694	0.00%
Total Expenditures	13,964,666	14,196,395	14,433,669	14,676,643	1.67%
Excess (deficiency) of revenues over (under) expenditures	(598,569)	(600,652)	(603,687)	(607,736)	
Other financing sources:					
Sale of capital assets	5,000	5,000	5,000	5,000	
Net change in fund balance	(593,569)	(595,652)	(598,687)	(602,736)	
Fund Balance - July 1	2,169,840	1,576,271	980,619	381,932	
Fund Balance - June 30	\$ 1,576,271	\$ 980,619	\$ 381,932	\$ (220,804)	
Fund Balance					
Non-spendable:					
Inventories	\$ 869,043	\$ 869,043	\$ 869,043	\$ 869,043	
Prepaid expenditures	978	978	978	978	
Restricted:					
Child nutrition services	706,250	110,598	(488,089)	(1,090,825)	
Total Fund Balance	\$ 1,576,271	\$ 980,619	\$ 381,932	\$ (220,804)	

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

SALT LAKE CITY SCHOOL DISTRICT

Student Activity Fund Budget

For Fiscal Year 2020-21 With Comparative Information for Years 2016-17 Through 2019-20

Fund Expenditures by Object

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

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

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Revised Budget	2020-21 Budget
Revenues:					
Interest on investments	\$ 53,386	\$ 53,258	\$ 78,747	\$ 58,000	\$ 60,000
Other local revenue	4,137,957	3,997,216	4,089,320	4,942,000	4,940,000
State of Utah	0	1,500	0	0	0
Total Revenues	<u>4,191,343</u>	<u>4,051,974</u>	<u>4,168,067</u>	<u>5,000,000</u>	<u>5,000,000</u>
Expenditures:					
Salaries	258,693	373,618	320,821	318,000	318,000
Employee benefits	54,413	71,106	55,085	100,774	100,774
Field trips, insurance, phone, & travel	62,706	85,671	95,484	103,244	97,700
Supplies and materials	3,344,544	3,358,565	3,463,217	4,267,482	4,273,026
Contracted services	158,653	128,466	137,408	188,500	188,500
Memberships & dues	215	235	675	1,000	1,000
Equipment	11,309	1,457	14,104	21,000	21,000
Total Expenditures	<u>3,890,533</u>	<u>4,019,118</u>	<u>4,086,794</u>	<u>5,000,000</u>	<u>5,000,000</u>
Net change in fund balances	300,810	32,856	81,273	0	0
Fund Balance - July 1	<u>2,715,236</u>	<u>3,016,046</u>	<u>3,048,902</u>	<u>3,130,175</u>	<u>3,130,175</u>
Fund Balance - June 30	<u>\$ 3,016,046</u>	<u>\$ 3,048,902</u>	<u>\$ 3,130,175</u>	<u>\$ 3,130,175</u>	<u>\$ 3,130,175</u>
Fund Balance					
Nonspendable:					
Prepaid expenditures	0	1,790	0	0	0
Assigned:					
Students	<u>3,016,046</u>	<u>3,047,112</u>	<u>3,130,175</u>	<u>3,130,175</u>	<u>3,130,175</u>
Total Fund Balances	<u>\$ 3,016,046</u>	<u>\$ 3,048,902</u>	<u>\$ 3,130,175</u>	<u>\$ 3,130,175</u>	<u>\$ 3,130,175</u>

SALT LAKE CITY SCHOOL DISTRICT
Student Activity Fund Budget Projected
Fiscal Years 2020-21 Through 2023-24
Fund Expenditures by Object

	2020-21 Budget	2021-22 Projected	2022-23 Projected	2023-24 Projected	Projected Growth Rate
Revenues:					
Interest on investments	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	0.00%
Other local revenue	4,940,000	4,940,000	4,940,000	4,940,000	0.00%
Total Revenues	5,000,000	5,000,000	5,000,000	5,000,000	0.00%
Expenditures:					
Salaries	318,000	321,180	324,392	327,636	1.00%
Employee benefits	100,774	102,286	103,820	105,377	1.50%
Field trips, insurance, phone, & travel	97,700	98,189	98,680	99,173	0.50%
Supplies and materials	4,273,026	4,294,391	4,315,863	4,337,443	0.50%
Contracted services	188,500	189,443	190,390	188,500	0.50%
Memberships & dues	1,000	1,000	1,000	1,000	0.00%
Equipment & equipment maintenance	21,000	21,000	21,000	21,000	0.00%
Total Expenditures	5,000,000	5,027,489	5,055,145	5,080,129	0.53%
Net Change in fund balance	0	(27,489)	(55,145)	(80,129)	
Fund Balance - July 1	3,130,175	3,130,175	3,102,686	3,047,541	
Fund Balance - June 30	\$ 3,130,175	\$ 3,102,686	\$ 3,047,541	\$ 2,967,412	
Fund Balance					
Non-spendable:					
Prepaid expenditures	0	0	0	0	
Assigned:					
Students	3,130,175	3,102,686	3,047,541	2,967,412	
Total Fund Balance	\$ 3,130,175	\$ 3,102,686	\$ 3,047,541	\$ 2,967,412	

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 2020-21 With Comparative Information for Years 2016-17 Through 2019-20

Fund Expenditures by Object

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

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Revised Budget	2020-21 Budget
Revenues:					
Property tax	\$ 16,028,042	\$ 15,682,244	\$ 16,711,229	\$ 21,201,345	\$ 21,201,345
Total Revenues	<u>16,028,042</u>	<u>15,682,244</u>	<u>16,711,229</u>	<u>21,201,345</u>	<u>21,201,345</u>
Expenditures:					
Charter School Local Replacement *	0	2,506,817	2,002,163	3,081,125	3,081,125
Tax increment paid to other entity	16,028,042	13,175,427	14,709,066	18,120,220	18,120,220
Total Expenditures	<u>16,028,042</u>	<u>15,682,244</u>	<u>16,711,229</u>	<u>21,201,345</u>	<u>21,201,345</u>
Net change in fund balances	0	0	0	0	0
Fund Balance - July 1	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance - June 30	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Fund Balance					
Nonspendable:					
Inventories	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Prepaid expenditures	0	0	0	0	0
Restricted:					
Unassigned:					
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Fund Balance	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

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

SALT LAKE CITY SCHOOL DISTRICT
Pass-Through Taxes Fund Budget Projected
Fiscal Years 2020-21 Through 2023-24
Fund Expenditures by Object

	2020-21 Budget	2021-22 Projected	2022-23 Projected	2023-24 Projected	Projected Growth Rate
Revenues:					
Property tax	\$ 21,201,345	\$ 21,201,345	\$ 21,201,345	\$ 21,201,345	0.00%
Total Revenues	<u>21,201,345</u>	<u>21,201,345</u>	<u>21,201,345</u>	<u>21,201,345</u>	<u>0.00%</u>
Expenditures:					
Charter School Local Replacement	3,081,125	3,081,125	3,081,125	3,081,125	0.00%
Tax increment paid to other entity	<u>18,120,220</u>	<u>18,120,220</u>	<u>18,120,220</u>	<u>18,120,220</u>	<u>0.00%</u>
Total Expenditures	<u>21,201,345</u>	<u>21,201,345</u>	<u>21,201,345</u>	<u>21,201,345</u>	<u>0.00%</u>
Net Change in fund balance	0	0	0	0	
Fund Balance - July 1	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
Fund Balance - June 30	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	
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 2020-21 With Comparative Information for Years 2016-17 Through 2019-20

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.

	2016-17 Actual	2017-18* Actual	2018-19 Actual	2019-20 Revised Budget	2020-21 Budget
Revenues:					
Interest on investments	\$ 0	\$ 168,214	\$ 125,074	\$ 128,000	\$ 128,000
Local contributions	0	1,981,349	1,369,211	1,835,000	1,835,000
State of Utah	0	587	0	0	0
Total Revenues	<u>0</u>	<u>2,150,150</u>	<u>1,494,285</u>	<u>1,963,000</u>	<u>1,963,000</u>
Expenditures:					
Salaries	0	50,717	163,970	285,500	280,500
Employee benefits	0	7,390	50,103	108,130	107,371
Contracted services	0	2,752,920	226,385	455,000	455,000
Field trips, insurance, phone, & travel	0	29,866	24,199	60,000	60,000
Scholarships	0	144,395	31,878	275,000	275,000
Supplies and materials	0	565,749	530,776	639,370	645,956
Equipment	0	12,004	27,935	125,000	125,000
Other expenses	0	2,110	1,650	15,000	14,173
Total Expenditures	<u>0</u>	<u>3,565,151</u>	<u>1,056,896</u>	<u>1,963,000</u>	<u>1,963,000</u>
Net change in fund balances	0	(1,415,001)	437,389	0	0
Fund Balance - July 1	<u>0</u>	<u>3,790,029</u>	<u>2,375,028</u>	<u>2,812,417</u>	<u>2,812,417</u>
Fund Balance - June 30	<u>\$ 0</u>	<u>\$ 2,375,028</u>	<u>\$ 2,812,417</u>	<u>\$ 2,812,417</u>	<u>\$ 2,812,417</u>
Fund Balance					
Nonspendable:					
Prepaid expenditures	\$ 0	\$ 21,455	\$ 0	\$ 0	\$ 0
Restricted:					
Salt Lake Education Foundation	<u>0</u>	<u>2,353,573</u>	<u>2,812,417</u>	<u>2,812,417</u>	<u>2,812,417</u>
Total Fund Balances	<u>\$ 0</u>	<u>\$ 2,375,028</u>	<u>\$ 2,812,417</u>	<u>\$ 2,812,417</u>	<u>\$ 2,812,417</u>

* Prior to 2017-18 the Salt Lake Education Foundation was reported as a descretely 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 2020-21 Through 2023-24
Fund Expenditures by Object

	2020-21 Budget	2021-22 Projected	2022-23 Projected	2023-24 Projected	Projected Growth Rate
Revenues:					
Interest on investments	\$ 128,000	\$ 128,000	\$ 128,000	\$ 128,000	0.00%
Local contributions	<u>1,835,000</u>	<u>1,835,000</u>	<u>1,835,000</u>	<u>1,835,000</u>	0.00%
Total Revenues	<u><u>1,963,000</u></u>	<u><u>1,963,000</u></u>	<u><u>1,963,000</u></u>	<u><u>1,963,000</u></u>	0.00%
Expenditures:					
Salaries	280,500	283,305	286,138	288,999	1.00%
Employee benefits	107,371	108,982	110,617	112,276	1.50%
Contracted services	455,000	457,275	459,561	461,859	0.50%
Field trips, insurance, phone, & travel	60,000	60,000	60,000	60,000	0.00%
Scholarships	275,000	275,000	275,000	275,000	0.00%
Supplies and materials	645,956	649,186	652,432	655,694	0.50%
Equipment	125,000	125,000	125,000	125,000	0.00%
Other expenses	<u>14,173</u>	<u>14,173</u>	<u>14,173</u>	<u>14,173</u>	0.00%
Total Expenditures	<u><u>1,963,000</u></u>	<u><u>1,972,921</u></u>	<u><u>1,982,921</u></u>	<u><u>1,993,001</u></u>	3.50%
Net change in fund balances	0	(9,921)	(19,921)	(30,001)	
Fund Balance - July 1	<u>2,812,417</u>	<u>2,812,417</u>	<u>2,802,496</u>	<u>2,782,575</u>	
Fund Balance - June 30	<u><u>\$ 2,812,417</u></u>	<u><u>\$ 2,802,496</u></u>	<u><u>\$ 2,782,575</u></u>	<u><u>\$ 2,752,574</u></u>	
Fund Balance					
Restricted:					
Salt Lake Education Foundation	<u>2,812,417</u>	<u>2,802,496</u>	<u>2,782,575</u>	<u>2,752,574</u>	
Total Fund Balances	<u><u>\$ 2,812,417</u></u>	<u><u>\$ 2,802,496</u></u>	<u><u>\$ 2,782,575</u></u>	<u><u>\$ 2,752,574</u></u>	

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



SALT LAKE CITY
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SALT LAKE CITY SCHOOL DISTRICT
Summary of Budgets - Capital Projects & Debt Service Funds
Fiscal Year 2020-21 Budget

	Capital Projects & Debt Service Funds	Capital Projects Fund	Debt Service Fund
Revenues:			
Property tax	\$ 30,820,024	\$ 22,015,720	\$ 8,804,304
Interest on investments	442,275	434,275	8,000
Other local revenue	10,637	10,637	0
Total Revenues	31,272,936	22,460,632	8,812,304
Expenditures:			
Salaries	2,700,144	2,700,144	0
Employee benefits	1,365,943	1,365,943	0
Contracted services	9,369,100	9,369,100	0
Supplies and materials	1,983,319	1,983,319	0
Travel and conferences	30,595	30,595	0
Equipment & property acquisition	701,945	701,945	0
Redemption of bond principal	8,015,000	0	8,015,000
Interest on bonds	989,350	72,500	916,850
Paying agent fees	6,700	5,200	1,500
Total Expenditures	25,162,096	16,228,746	8,933,350
Deficiency of revenues under expenditures	6,110,840	6,231,886	(121,046)
Other Financing Sources (Uses):			
Sale of real property	73,000	73,000	0
Net change in fund balances	6,183,840	6,304,886	(121,046)
Fund Balance - July 1	46,761,093	43,378,874	3,382,219
Fund Balance - June 30	\$ 52,944,933	\$ 49,683,760	\$ 3,261,173
Fund Balance			
Nonspendable:			
Prepaid expenditures	\$ 180,087	\$ 180,087	\$ 0
Restricted:			
Bond payments	8,058,509	8,058,509	0
Capital projects	41,445,164	41,445,164	0
Debt service	3,261,173	0	3,261,173
Unassigned: *	0	0	0
Total Fund Balance	\$ 52,944,933	\$ 49,683,760	\$ 3,261,173

* The 2020-21 proposed budget shows an Unassigned Fund Balance of \$0, as required by State law. (Refer to Significant Laws Affecting This Budget, 53G-7, pages 29-31, and Budget Development and Administration Policies, page 31)



SALT LAKE CITY
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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 2020-21 fiscal year. All projects and amounts reflected in the 2020-21 budget year are scheduled for completion during the 2020-21 fiscal year. Also included is a schedule showing the annual amounts necessary to fund the five-year capital plan at each school or facility.

Effect on Operations

During the last 20 years, the District undertook a district-wide capital program to complete major remodels or replace most schools. Because of this massive undertaking, the District's schools as a whole are some of the most up-to-date in the state. Most capital expenditures are to keep facilities well maintained to protect the taxpayer investment, provide a safe educational and working environment, and to improve the quality of education programs. A review of the five-year capital plan shows roof, carpeting, and painting projects; fire alarm remote access, 5 year fire riser inspections, and replacing security system main controls; HVAC upgrades and maintenance; asphalt repairs and restriping and preventive maintenance for protecting surfacing under playground structures; and to install a canopy over the buses and fuel tanks and the Transportation facility. For 2020-21, site improvements of just over \$4.6 million dollars are planned, building improvements of over \$4.5 million dollars are planned, The district will spend nearly \$4.1 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 completion of the Meadowlark and Edison Elementary rebuild projects in 2019-20 added 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 2020-21 With Comparative Information for Years 2016-17 Through 2019-20

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Revised Budget	2020-21 Budget
Revenues:					
Property tax	\$ 20,017,257	\$ 28,623,277	\$ 29,500,699	\$ 28,015,720	\$ 22,015,720
Interest on investments	485,650	753,529	1,322,916	434,275	434,275
Other local revenue	623,850	2,775,980	176,678	10,637	10,637
Federal government	318,948	396,746	379,745	0	0
Total Revenues	<u>21,445,705</u>	<u>32,549,532</u>	<u>31,380,038</u>	<u>28,460,632</u>	<u>22,460,632</u>
Expenditures:					
Salaries	2,437,371	2,417,864	2,434,516	2,663,016	2,700,144
Employee benefits	1,190,810	1,212,086	1,194,650	1,333,172	1,365,943
Contracted service	20,219,433	17,683,649	36,144,009	21,468,828	9,369,100
Supplies and materials	174,213	192,013	315,943	2,295,260	1,983,319
Travel and conference	21,723	17,895	13,478	30,595	30,595
Equipment	240,723	641,985	143,859	1,847,066	701,945
Bond interest	72,813	72,501	71,406	72,500	72,500
Bond paying agent fees	5,200	5,200	5,200	5,200	5,200
Total Expenditures	<u>24,362,286</u>	<u>22,243,193</u>	<u>40,323,061</u>	<u>29,715,637</u>	<u>16,228,746</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(2,916,581)</u>	<u>10,306,339</u>	<u>(8,943,023)</u>	<u>(1,255,005)</u>	<u>6,231,886</u>
Other Financing Source:					
Sale of real property & other	<u>72,552</u>	<u>76,920</u>	<u>70,997</u>	<u>73,000</u>	<u>73,000</u>
Net change in fund balances	<u>(2,844,029)</u>	<u>10,383,259</u>	<u>(8,872,026)</u>	<u>(1,182,005)</u>	<u>6,304,886</u>
Fund balance - July 1	<u>45,893,675</u>	<u>43,049,646</u>	<u>53,432,905</u>	<u>44,560,879</u>	<u>43,378,874</u>
Fund balance - June 30	<u>\$ 43,049,646</u>	<u>\$ 53,432,905</u>	<u>\$ 44,560,879</u>	<u>\$ 43,378,874</u>	<u>\$ 49,683,760</u>
Fund Balance					
Nonspendable:					
Prepaid expenditures	\$ 74,477	\$ 49,816	\$ 180,087	\$ 180,087	\$ 180,087
Restricted:					
Bond payments	5,054,902	5,816,866	6,579,779	7,319,144	8,058,509
Capital projects	37,920,267	47,566,223	37,801,013	35,879,643	41,445,164
Unassigned: *	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Fund Balance	<u>\$ 43,049,646</u>	<u>\$ 53,432,905</u>	<u>\$ 44,560,879</u>	<u>\$ 43,378,874</u>	<u>\$ 49,683,760</u>

* The 2020-21 proposed budget shows an Unassigned Fund Balance of \$0, as required by State law. (Refer to Significant Laws Affecting This Budget, 53G-7, pages 29-31, and Budget Development and Administration Policies, page 31)

SALT LAKE CITY SCHOOL DISTRICT
Capital Projects Fund Projected
Fiscal Years 2020-21 Through 2024-25
Fund Expenditures by Object

	2020-21 Budget	2021-22 Projected	2022-23 Projected	2023-24 Projected	2024-25 Projected
Revenues:					
Property tax	\$ 22,015,720	\$ 26,613,770	\$ 26,613,770	\$ 29,070,870	\$ 29,070,870
Interest on investments	434,275	434,275	434,275	374,275	309,275
Other local revenue	10,637	10,637	10,637	92,994	0
Total Revenues	22,460,632	27,058,682	27,058,682	29,538,139	29,380,145
Expenditures:					
Salaries	2,700,144	2,748,594	2,793,892	2,836,766	2,700,144
Employee benefits	1,365,943	1,404,172	1,440,612	1,478,817	1,365,943
Contracted service - ongoing	9,369,100	9,356,326	9,316,700	9,449,200	9,369,100
Contracted service - construction	0	0	0	0	0
Construction materials	1,983,319	1,997,655	1,997,655	1,997,655	1,983,319
Travel and conferences	30,595	30,595	30,595	30,595	30,595
Equipment	701,945	701,945	701,945	701,945	701,945
Interest on bonds	72,500	72,500	72,500	61,531	33,781
Redemption of bond principal	0	0	0	5,000,000	0
Paying agent fees	5,200	5,200	5,200	4,950	2,350
Total Expenditures	16,228,746	16,316,987	16,359,099	21,561,459	16,187,177
Excess (deficiency) of revenues over (under) expenditures	\$ 6,231,886	\$ 10,741,695	\$ 10,699,583	\$ 7,976,680	\$ 13,192,968
Other financing sources (uses)					
Sale of real property	73,000	73,000	73,000	73,000	73,000
Net change in fund balances	6,304,886	10,814,695	10,772,583	8,049,680	13,265,968
Fund Balance - July 1	43,378,874	49,683,760	60,498,455	71,271,038	79,320,718
Fund Balance - June 30	\$ 49,683,760	\$ 60,498,455	\$ 71,271,038	\$ 79,320,718	\$ 92,586,686
Fund Balance					
Nonspendable:					
Prepaid expenditures	\$ 180,087	\$ 180,087	\$ 180,087	\$ 180,087	\$ 180,087
Restricted:					
Bond payments	8,058,509	8,797,874	9,537,239	5,310,180	5,488,122
Capital projects	41,445,164	51,520,494	61,553,712	73,830,451	86,918,477
Unassigned:	0	0	0	0	0
Total Fund Balance	\$ 49,683,760	\$ 60,498,455	\$ 71,271,038	\$ 79,320,718	\$ 92,586,686

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 2020-21

Year Built	Location	Total Budget
2002	Backman Elementary	
	Repaint exterior metal	10,000
	Roll coat of PIP surfacing	2,500
	Total Backman Elementary	12,500
2004	Beacon Heights Elementary	
	Build new kiln room	20,000
	Floor covering replacement phase three	30,000
	HA5 sealcoat and restripe all asphalt	30,000
	Paint hallways phase two	10,000
	Restripe all asphalt	6,500
	Roll coat of PIP surfacing	3,000
	Total Beacon Heights Elementary	99,500
1980	Bennion Elementary	
	Refinish handrails in both stairwells	10,000
	Replace C10 demising walls	12,000
	Restripe all asphalt	6,500
	Total Bennion Elementary	28,500
2005	Bonneville Elementary	
	HA5 asphalt on playground	80,000
	IDEC cell pads	20,000
	Replace carpet phase three	20,000
	Replace precast cap around dumpster	20,000
	Restripe parking lot	6,500
	Roll coat of PIP surfacing	2,500
	Total Bonneville Elementary	149,000
2004	Dilworth Elementary	
	Caulk window frames	20,000
	HA5 sealcoat and restripe all asphalt	28,000
	Repaint handrails	10,000
	Replace carpet phase two	30,000
	Roll coat of PIP surfacing	4,000
	Total Dilworth Elementary	92,000
2019	Edison Elementary	
	Roll coat of PIP surfacing	3,500
	Total Edison Elementary	3,500
1978	Emerson Elementary	
	Build kiln room	20,000
	Change fire alarm duct detectors	3,000
	Classroom LED retrofit with controls	45,000
	Clean tile grout in restrooms	4,000
	Replace bathroom partitions	20,000
	Reroof office library, multipurpose and kitchen	150,000
	Total Emerson Elementary	242,000
1978	Ensign Elementary	
	Floor covering replacement phase two	30,000
	Total Ensign Elementary	30,000

Year Built	Location	Total Budget
2002	Escalante Elementary	
	HA5 sealcoat and restripe all asphalt	31,000
	Replace carpet phase three	45,000
	Replace equipment and ground cover 1st - 3rd play area	130,000
	Roll coat of PIP surfacing	3,000
	Total Escalante Elementary	209,000
2000	Franklin Elementary	
	Change fire alarms duct detectors	3,000
	Classroom LED retrofit with controls	45,000
	HA5 sealcoat and restripe all asphalt	25,000
	Replace carpet phase three	45,000
	Total Franklin Elementary	118,000
1986	Hawthorne Elementary	
	Change fire alarm duct detectors	3,000
	Classroom LED retrofit with controls	45,000
	Replace carpet phase three	40,000
	Replace water softener	15,000
	Upgrade kiln room	10,000
	Total Hawthorne Elementary	113,000
2006	Highland Park Elementary	
	Caulk exterior windows	25,000
	Change fire alarm duct detectors	3,000
	Replace carpet phase three	30,000
	Top coat of PIP surfacing in K-area	25,000
	Total Highland Park Elementary	83,000
2005	Indian Hills Elementary	
	Change fire alarm duct detectors	3,000
	HA5 sealcoat, restripe playground and south drive	45,000
	Paint exterior metal	10,000
	Replace carpet phase three	30,000
	Seal glass skylight	10,000
	Total Indian Hills Elementary	98,000
1981	Jackson Elementary	
	HA5 sealcoat and restripe all asphalt	35,500
	Replace L.T. composite play structure	80,000
	Total Jackson Elementary	115,500
2017	Liberty Elementary	
	Total Liberty Elementary	0
2019	Meadowlark Elementary	
	Total Meadowlark Elementary	0
2002	Mountain View Elementary	
	5 year fire riser inspection	1,500
	5 year fire riser inspection CLC	1,500
	Build kiln room	20,000
	Cooling tower media	25,000
	Overlay asphalt on playgrounds and restripe all asphalt	220,000
	Replace carpet phase three	30,000
	Replace kindergarten play structure and surfacing	120,000
	Replace playground equipment in northeast pit	120,000
	Seal exterior wood and ceiling coverings CLC	10,000
	VFD replacement	12,000
	Total Mountain View Elementary	560,000

Year Built	Location	Total Budget
2001	Newman Elementary	
	5 year fire riser and inspection	1,500
	Build kiln room	15,000
	Cooling tower media	25,000
	Install tile or paint block in cafeteria	10,000
	Replace carpet phase four	15,000
	Restripe all asphalt	7,500
	VFD replacement	12,000
Total Newman Elementary		86,000
2003	Nibley Park Elementary	
	Build kiln room	20,000
	Change fire alarm duct detectors	3,000
	Replace tile floor in kitchen	7,000
	Restripe all asphalt	6,000
Total Nibley Park Elementary		36,000
1999	North Star Elementary	
	Change fire alarm duct detectors	3,000
	Classroom LED retrofit with controls	45,000
	HA5 sealcoat all asphalt and restripe parking	35,000
	Replace carpet phase one	35,000
	Seal window and around door frames	20,000
Total North Star Elementary		138,000
2001	Parkview Elementary	
	Build kiln room	20,000
	Replace L.T. composite structure	80,000
	Restripe all asphalt	7,500
	Seal interior brick and block in halls	20,000
Total Parkview Elementary		127,500
2000	Riley Elementary	
	HA5 sealcoat and restripe parking and drive	26,000
	Overlay asphalt on playground	75,000
Total Riley Elementary		101,000
2001	Rose Park Elementary	
	5 year fire riser inspection	1,500
	Build kiln room	20,000
	Change fire alarm duct detectors	3,000
	Replace outside storage shed with new and move to new location	30,000
	Restripe all asphalt	7,500
Total Rose Park Elementary		62,000
1993	Uintah Elementary	
	Caulk and seal exterior windows and frames	20,000
	Change alarm duct detectors	3,000
	Design and overlay asphalt parking	150,000
Total Uintah Elementary		173,000
1976	Wasatch Elementary	
	Apply film to east facing windows	5,000
	Build kiln room	20,000
	Caulk, seal exterior windows, and frames	20,000
	Paint interior handrails	5,000
	Replace shingles on main roof	232,000
Total Wasatch Elementary		282,000

Year Built	Location	Total Budget
2006	Washington Elementary	
	Build kiln room	20,000
	Change fire alarm duct detectors	3,000
	Replace carpet phase two	45,000
	Upgrade irrigation controls	5,000
	Total Washington Elementary	73,000
2001	Whittier Elementary	
	5 year fire riser inspection	2,500
	Build kiln room	20,000
	Change fire duct detectors	3,000
	HA5 sealcoat and restripe parking and drive	40,000
	Install fence between playground and parking lot on north side	15,000
	Overlay playground and restripe	75,000
	Replace carpet phase three	40,000
	Total Whittier Elementary	195,500
1979	Bryant Middle School	
	Add fixed HD camera in auditorium for overflow	7,000
	Caulk and seal exterior windows and frames	25,000
	Change fire alarm duct detectors	6,000
	Replace carpet phase two	35,000
	Restripe all asphalt	3,500
	Total Bryant Middle School	76,500
2008	Clayton Middle School	
	Change fire alarm duct detectors	6,000
	Replace carpet phase two	35,000
	Upgrade irrigation controls	5,000
	Total Clayton Middle School	46,000
2007	Glendale Middle School	
	Change fire alarm duct detectors	6,000
	Replace carpet phase three	30,000
	Restripe all asphalt	5,500
	Total Glendale Middle School	41,500
2008	Hillside Middle School	
	Change fire alarm duct detectors	6,000
	Concrete the amphitheater steps	10,000
	Replace carpet phase two	35,000
	Upgrade lighting panel	40,000
	Total Hillside Middle School	91,000
2005	Northwest Middle School	
	Build kiln room	20,000
	Change fire alarm duct detectors	6,000
	Design and fabricate stainless steel seating under staircases	30,000
	Replace 2nd floor classroom faucets	30,000
	Replace audio processor in audit/commons	4,000
	Replace carpet phase four	20,000
	Restripe all asphalt	5,000
	Total Northwest Middle School	115,000

Year Built	Location	Total Budget
1997	East High School	
	HA5 sealcoat and stripe front drive and student parking	45,000
	Install mow strip under fencing on athletic fields	30,000
	Paint stairwell railings	20,000
	Replace concrete bumpers in student parking	15,000
	Replace stadium sound system	20,000
	West side stadium cameras and cabling	10,000
	Total East High School	140,000
1955	Highland High School	
	Change fire alarm duct detectors	8,000
	Design fabricate and install barriers on exterior art wing	30,000
	HA5 sealcoat and restripe south parking and drivers ed range	55,000
	Install washer/dryer and shower near west gym	80,000
	Repair and sand balcony wood floors	30,000
	Replace mechanical piping and replace steam traps	400,000
	Venting for kiln room	15,000
	Total Highland High School	618,000
1921	West High School	
	Paint classroom phase three	16,000
	Replace carpet phase two	50,000
	Restripe driver's ed range and parking north of 300 North	15,000
	Roll coat of PIP surfacing	3,000
	Total West High School	84,000
1997	Horizonte Instruction and Training Center	
	HA5 sealcoat and restripe all asphalt	20,000
	Lights on exterior east and west	5,000
	Roll coat of PIP surfacing	3,000
	Total Horizonte Instruction and Training Center	28,000
1937/1958	Administration Building	
	Total Administration Building	0
2004	Auxiliary Services Building	
	Total Auxiliary Services Building	0
1957	Goodwin Site	
	HA5 sealcoat and restripe all asphalt	16,500
	Replace carpet phase four	20,000
	Upgrade HVAC system	50,000
	Total Goodwin Site	86,500
1963	Lowell	
	Restripe all asphalt	6,000
	Change fire alarm duct detectors	3,000
	HA5 sealcoat and restripe all asphalt	30,000
	Total Lowell Site	39,000
1950	Rosslyn Heights Building	
	Total Rosslyn Heights Building	0
2002	Transportation Building	
	Install canopy over buses and fuel tanks	2,500,000
	Replace fuel tank	180,000
	Total Transportation Building	2,680,000
	Warehouse	
	Total Warehouse	0

Year Built	Location	Total Budget
All Schools		
	All schools miscellaneous	500,000
	Security and access	200,000
	Asbestos/hazardous materials	50,000
	All schools portables	25,000
	Architect/engineer	110,000
	All schools playground, fibar pits	100,000
	All schools voice enhancement	50,000
	IT networking	550,000
	All schools paint	40,000
	All schools cameras	25,000
	All schools carpet	25,000
	All schools concrete	25,000
	All schools asphalt	100,000
	MDF and IDF comcloset 208 V 20 AMP or 30 AMP	12,100
Total All Schools		1,812,100
Total Capital Projects		
	Salaries	2,700,144
	Employee benefits	1,365,943
	Contracted service	284,000
	Supplies and materials	1,983,319
	Travel and conference	30,595
	Equipment	701,945
	Property acquisition	0
	Bond interest	72,500
	Bond paying agent fees	5,200
Total Capital Projects Fund		16,228,746

SALT LAKE CITY SCHOOL DISTRICT
Capital Projects - 5 Year Plan Summary
Fiscal Year 2020-21

SCHOOL	2020-21	2021-22	2022-23	2023-24	2024-25	TOTAL
Elementary Schools						
Backman	\$ 12,500	\$ 96,500	\$ 108,000	\$ 135,000	\$ 93,000	\$ 445,000
Beacon Hghts.	99,500	93,000	68,500	0	268,000	529,000
Bennion	28,500	5,000	86,000	438,200	20,000	577,700
Bonneville	149,000	15,000	72,500	53,000	102,600	392,100
Dilworth	92,000	126,000	437,500	7,000	49,000	711,500
Edison	3,500	7,500	0	10,500	1,500	23,000
Emerson	242,000	37,500	53,000	34,000	245,000	611,500
Ensign	30,000	150,000	143,000	183,500	245,000	751,500
Escalante	209,000	98,000	13,500	25,000	228,500	574,000
Franklin	118,000	52,000	220,500	452,500	271,500	1,114,500
Hawthorne	113,000	28,000	92,500	280,000	20,000	533,500
Highland Park	83,000	27,500	316,500	316,500	50,500	794,000
Indian Hills	98,000	33,000	87,000	47,500	95,000	360,500
Jackson	115,500	77,000	123,500	323,000	180,000	819,000
Liberty	0	6,500	45,000	3,000	0	54,500
Meadowlark	0	11,000	0	11,000	46,500	68,500
Mountain View	560,000	94,000	71,000	376,000	45,000	1,146,000
Newman	86,000	15,500	477,000	22,500	45,000	646,000
Nibley Park	36,000	28,000	200,000	163,500	46,500	474,000
Northstar	138,000	133,226	136,500	222,500	21,500	651,726
Parkview	127,500	104,500	563,000	31,500	20,000	846,500
Riley	101,000	50,200	138,000	272,400	46,200	607,800
Rose Park	62,000	42,500	418,000	22,500	20,000	565,000
Uintah	173,000	5,000	145,000	307,500	375,000	1,005,500
Wasatch	282,000	10,500	0	127,500	26,500	446,500
Washington	73,000	57,000	300,000	14,500	46,500	491,000
Whittier	195,500	69,000	165,000	222,000	45,000	696,500
Middle Schools						
Bryant	76,500	70,000	430,000	12,000	152,000	740,500
Clayton	46,000	98,000	470,000	132,000	2,200	748,200
Glendale	41,500	25,000	54,000	125,000	75,000	320,500
Hillside	91,000	148,300	80,000	33,500	127,500	480,300
Northwest	115,000	25,000	47,500	287,000	72,000	546,500
High Schools						
East	140,000	605,000	60,800	632,000	280,000	1,717,800
Highland	618,000	467,000	607,000	992,000	690,000	3,374,000
West	84,000	1,774,500	547,800	918,000	2,104,300	5,428,600
Horizonte	28,000	65,000	52,000	51,500	500,000	696,500
Other Buildings/All Schools						
Administration Building	0	0	0	0	0	0
Auxilliary Services	0	3,500	5,000	0	20,000	28,500
Goodwin Site	86,500	0	7,500	0	397,000	491,000
Lowell	39,000	6,000	306,000	68,000	65,000	484,000
Rosslyn Heights	0	0	0	0	0	0
Transportation Department	2,680,000	2,500,000	72,500	0	0	5,252,500
Warehouse	0	0	0	0	0	0
All schools paint, carpet, etc.	190,000	190,000	190,000	190,000	190,000	950,000
All schools miscellaneous	512,100	512,100	512,100	512,100	512,100	2,560,500
Architect & engineer	110,000	110,000	110,000	110,000	110,000	550,000
All schools asbestos	50,000	50,000	50,000	50,000	50,000	250,000
All schools cameras	25,000	25,000	25,000	25,000	25,000	125,000
All schools network/infrastructure	550,000	550,000	550,000	550,000	550,000	2,750,000
All schools playground, fibar pits	100,000	100,000	100,000	100,000	100,000	500,000
All schools portable classroom	25,000	25,000	25,000	25,000	25,000	125,000
All schools security	200,000	200,000	200,000	200,000	200,000	1,000,000
All schools voice enhancement	50,000	50,000	50,000	50,000	50,000	250,000
TOTAL	\$ 9,085,100	\$ 9,072,326	\$ 9,032,700	\$ 9,165,200	\$ 8,950,400	\$ 45,305,726

Salt Lake City School District

Tentative Replacement
As of April 2020



Retrofit



Schedule

Future Projects

District
Office

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



SALT LAKE CITY
SCHOOL DISTRICT
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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 \$1,475,289,751. 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 \$345,637,226. 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 2020-21 budget and future years on bonds outstanding.

General Obligation Bonds

Year Ending June 30	Principal	Interest	Total
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	\$ 20,375,000	\$ 2,077,350	\$ 22,452,350

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

For Fiscal Year 2020-21 With Comparative Information for Years 2016-17 Through 2019-20

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.

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Revised Budget	2020-21 Budget
Revenues:					
Property tax	\$ 9,275,388	\$ 9,146,508	\$ 9,599,312	\$ 8,804,304	\$ 8,804,304
Interest on investment	29,577	49,942	107,941	8,000	8,000
Total Revenue	<u>9,304,965</u>	<u>9,196,450</u>	<u>9,707,253</u>	<u>8,812,304</u>	<u>8,812,304</u>
Expenditures:					
Redemption of bond principal	6,855,000	7,110,000	7,350,000	7,675,000	8,015,000
Interest on bonds	2,079,525	1,824,925	1,581,000	1,260,950	916,850
Paying agent fees	2,000	2,000	2,000	1,500	1,500
Total Expenditures	<u>8,936,525</u>	<u>8,936,925</u>	<u>8,933,000</u>	<u>8,937,450</u>	<u>8,933,350</u>
Net change in fund balances	368,440	259,525	774,253	(125,146)	(121,046)
Fund Balance - July 1	<u>2,105,147</u>	<u>2,473,587</u>	<u>2,733,112</u>	<u>3,507,365</u>	<u>3,382,219</u>
Fund Balance - June 30	<u>\$ 2,473,587</u>	<u>\$ 2,733,112</u>	<u>\$ 3,507,365</u>	<u>\$ 3,382,219</u>	<u>\$ 3,261,173</u>
Fund Balance					
Restricted:					
Debt service	<u>2,473,587</u>	<u>2,733,112</u>	<u>3,507,365</u>	<u>3,382,219</u>	<u>3,261,173</u>
Total Fund Balance	<u>\$ 2,473,587</u>	<u>\$ 2,733,112</u>	<u>\$ 3,507,365</u>	<u>\$ 3,382,219</u>	<u>\$ 3,261,173</u>

SALT LAKE CITY SCHOOL DISTRICT
Debt Service Fund Budget Projected
Fiscal Years 2020-21 Through 2024-25
Fund Expenditures by Object

	2020-21 Budget	2021-22 Projected	2022-23 Projected	2023-24 Projected	2024-25 Projected
Revenues:					
Property Tax	\$ 8,804,304	\$ 4,206,254	\$ 4,206,254	\$ 1,749,154	\$ 1,749,154
Interest on investments	8,000	4,500	4,500	2,000	2,000
Total Revenue	<u>8,812,304</u>	<u>4,210,754</u>	<u>4,210,754</u>	<u>1,751,154</u>	<u>1,751,154</u>
Expenditures:					
Redemption of bond principal	8,015,000	3,990,000	4,190,000	2,050,000	2,130,000
Interest on bonds	916,850	553,800	354,300	167,200	85,200
Paying agent fees	1,500	1,000	1,000	500	250
Total Expenditures	<u>8,933,350</u>	<u>4,544,800</u>	<u>4,545,300</u>	<u>2,217,700</u>	<u>2,215,450</u>
Net change in fund balances	<u>(121,046)</u>	<u>(334,046)</u>	<u>(334,546)</u>	<u>(466,546)</u>	<u>(464,296)</u>
Fund Balance - July 1	<u>3,382,219</u>	<u>3,261,173</u>	<u>2,927,127</u>	<u>2,592,581</u>	<u>2,126,035</u>
Fund Balance - June 30	<u>\$ 3,261,173</u>	<u>\$ 2,927,127</u>	<u>\$ 2,592,581</u>	<u>\$ 2,126,035</u>	<u>\$ 1,661,739</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
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SALT LAKE CITY SCHOOL DISTRICT
Summary of Budgets - Internal Service Funds
Fiscal Year 2020-21 Budget

	Total All Internal Service Funds	Distribution Services Fund	Printing and Graphics Fund	Technical Services Fund	Employee Benefits Fund
Operating revenues:					
Services	\$ 25,358,712	\$ 618,000	\$ 295,000	\$ 1,135,712	\$ 23,310,000
Operating expenses:					
Salaries	1,583,521	319,204	81,279	597,193	585,845
Employee benefits	23,332,381	151,221	37,023	339,982	22,804,155
Supplies and materials	266,900	35,900	90,000	141,000	0
Contracted services	93,850	10,850	45,000	38,000	0
Cost of space occupied	101,945	90,635	5,432	5,878	0
Equipment maintenance	38,300	28,800	4,000	5,500	0
Depreciation	38,571	13,500	22,682	2,389	0
Other expenses	14,870	9,050	50	5,770	0
Total Operating Expenses	25,470,338	659,160	285,466	1,135,712	23,390,000
Operating Income (Loss)	(111,626)	(41,160)	9,534	0	(80,000)
Nonoperating income:					
Gain on disposal of capital assets	1,000	1,000	0	0	0
Interest on investments	80,500	500	0	0	80,000
Total Non Operating revenues	81,500	1,500	0	0	80,000
Change in Net Posiion	(30,126)	(39,660)	9,534	0	0
Net Position - beginning	6,637,803	224,417	18,304	0	6,395,082
Net Position - ending	\$ 6,607,677	\$ 184,757	\$ 27,838	\$ 0	\$ 6,395,082

SALT LAKE CITY SCHOOL DISTRICT

Distribution Services Fund Budget

For Fiscal Year 2020-21 With Comparative Information for Years 2016-17 Through 2019-20

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.

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Revised Budget	2020-21 Budget
Operating revenues:					
Services	\$ 636,885	\$ 603,134	\$ 614,776	\$ 615,500	\$ 618,000
Operating expenses:					
Salaries	299,565	280,016	279,621	316,094	319,204
Employee benefits	126,794	113,389	140,204	143,243	151,221
Supplies and materials	36,586	35,505	39,702	30,900	35,900
Contracted services	0	2,300	7,956	10,850	10,850
Cost of space occupied	79,754	91,789	50,094	72,096	90,635
Equipment maintenance	14,818	18,833	28,234	22,800	28,800
Depreciation	15,379	12,676	13,227	26,635	13,500
Other expenses	5,948	4,781	5,038	5,600	9,050
Total Operating Expenses	<u>578,844</u>	<u>559,289</u>	<u>564,076</u>	<u>628,218</u>	<u>659,160</u>
Operating Income (Loss)	<u>58,041</u>	<u>43,845</u>	<u>50,700</u>	<u>(12,718)</u>	<u>(41,160)</u>
Nonoperating income:					
Gain on sale of capital assets	0	0	13,906	1,000	1,000
Interest on investments	64	1,442	0	500	500
Total Non-operating revenues	64	1,442	13,906	1,500	1,500
Change in Net Position	58,105	45,287	64,606	(11,218)	(39,660)
Net Position - beginning	<u>67,637</u>	<u>125,742</u>	<u>171,029</u>	<u>235,635</u>	<u>224,417</u>
Net Position - ending	<u>\$ 125,742</u>	<u>\$ 171,029</u>	<u>\$ 235,635</u>	<u>\$ 224,417</u>	<u>\$ 184,757</u>

SALT LAKE CITY SCHOOL DISTRICT

Printing and Graphics Fund Budget

For Fiscal Year 2020-21 With Comparative Information for Years 2016-17 Through 2019-20

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.

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Revised Budget	2020-21 Budget
Operating revenues:					
Services	\$ 300,233	\$ 275,907	\$ 291,977	\$ 295,000	\$ 295,000
Operating expenses:					
Salaries	97,489	102,367	107,993	93,267	81,279
Employee benefits	48,552	47,919	57,929	43,698	37,023
Supplies and materials	99,275	81,751	90,308	90,000	90,000
Contracted services	40,950	29,979	29,845	45,000	45,000
Cost of space occupied	5,220	5,272	5,325	5,378	5,432
Equipment maintenance	3,616	4,735	0	4,000	4,000
Depreciation	14,379	17,131	22,682	22,682	22,682
Other expenses	0	0	0	50	50
Total Operating Expenses	<u>309,481</u>	<u>289,154</u>	<u>314,082</u>	<u>304,075</u>	<u>285,466</u>
Operating Income (Loss)	<u>(9,248)</u>	<u>(13,247)</u>	<u>(22,105)</u>	<u>(9,075)</u>	<u>9,534</u>
Nonoperating income:					
Interest on investments	<u>336</u>	<u>229</u>	<u>0</u>	<u>0</u>	<u>0</u>
Change in Net Position	(8,912)	(13,018)	(22,105)	(9,075)	9,534
Net Position - beginning	<u>71,414</u>	<u>62,502</u>	<u>49,484</u>	<u>27,379</u>	<u>18,304</u>
Net Position - ending	<u>\$ 62,502</u>	<u>\$ 49,484</u>	<u>\$ 27,379</u>	<u>\$ 18,304</u>	<u>\$ 27,838</u>

SALT LAKE CITY SCHOOL DISTRICT

Technical Services Fund

For Fiscal Year 2020-21 With Comparative Information for Years 2016-17 Through 2019-20

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.

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Revised Budget	2020-21 Budget
Operating revenues:					
Services	\$ 986,231	\$ 1,063,927	\$ 1,111,340	\$ 1,094,495	\$ 1,135,712
Operating expenses:					
Salaries	530,391	588,578	598,713	591,157	597,193
Employee benefits	298,963	301,635	360,787	331,721	339,982
Supplies and materials	168,224	163,121	125,967	146,000	141,000
Contracted services	11,675	18,011	14,917	15,000	38,000
Cost of space occupied	5,572	5,628	5,683	5,821	5,878
Equipment maintenance	4,644	2,789	3,215	5,500	5,500
Depreciation	2,389	2,389	2,389	2,389	2,389
Other expenses	2,816	2,790	3,851	4,852	5,770
Total Operating Expenses	1,024,674	1,084,941	1,115,522	1,102,440	1,135,712
Operating Income (Loss)	(38,443)	(21,014)	(4,182)	(7,945)	0
Nonoperating income:					
Gain on sale of capital assets	0	0	545	0	0
Interest on investments	2,296	2,809	4,103	0	0
Total Non Operating revenues	2,296	2,809	4,648	0	0
Change in Net Position	(36,147)	(18,205)	466	(7,945)	0
Net Position - beginning	61,831	25,684	7,479	7,945	0
Net Position - ending	\$ 25,684	\$ 7,479	\$ 7,945	\$ 0	\$ 0

SALT LAKE CITY SCHOOL DISTRICT

Employee Benefits Fund

For Fiscal Year 2020-21 With Comparative Information for Years 2016-17 Through 2019-20

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.

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Revised Budget	2020-21 Budget
Operating revenues:					
Services	\$ 21,244,359	\$ 19,921,205	\$ 21,059,100	\$ 23,310,000	\$ 23,310,000
Operating expenses:					
Sick and vacation payments	419,903	495,113	336,996	585,845	585,845
Dental insurance	1,133,913	1,183,788	1,190,997	1,400,000	1,400,000
Health and accident insurance	17,842,088	14,931,861	15,348,882	19,000,000	19,000,000
Industrial insurance	147,014	582,653	411,843	650,000	650,000
Other benefits	1,701,502	115,546	1,269,512	1,754,155	1,754,155
Total Operating Expenses	<u>21,244,420</u>	<u>17,308,961</u>	<u>18,558,230</u>	<u>23,390,000</u>	<u>23,390,000</u>
Operating Income (Loss)	<u>(61)</u>	<u>2,612,244</u>	<u>2,500,870</u>	<u>(80,000)</u>	<u>(80,000)</u>
Nonoperating income:					
Interest on investments	<u>128,808</u>	<u>207,839</u>	<u>391,125</u>	<u>80,000</u>	<u>80,000</u>
Change in Net Position	128,747	2,820,083	2,891,995	0	0
Net Position - beginning	<u>554,257</u>	<u>683,004</u>	<u>3,503,087</u>	<u>6,395,082</u>	<u>6,395,082</u>
Net Position - ending	<u>\$ 683,004</u>	<u>\$ 3,503,087</u>	<u>\$ 6,395,082</u>	<u>\$ 6,395,082</u>	<u>\$ 6,395,082</u>

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

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



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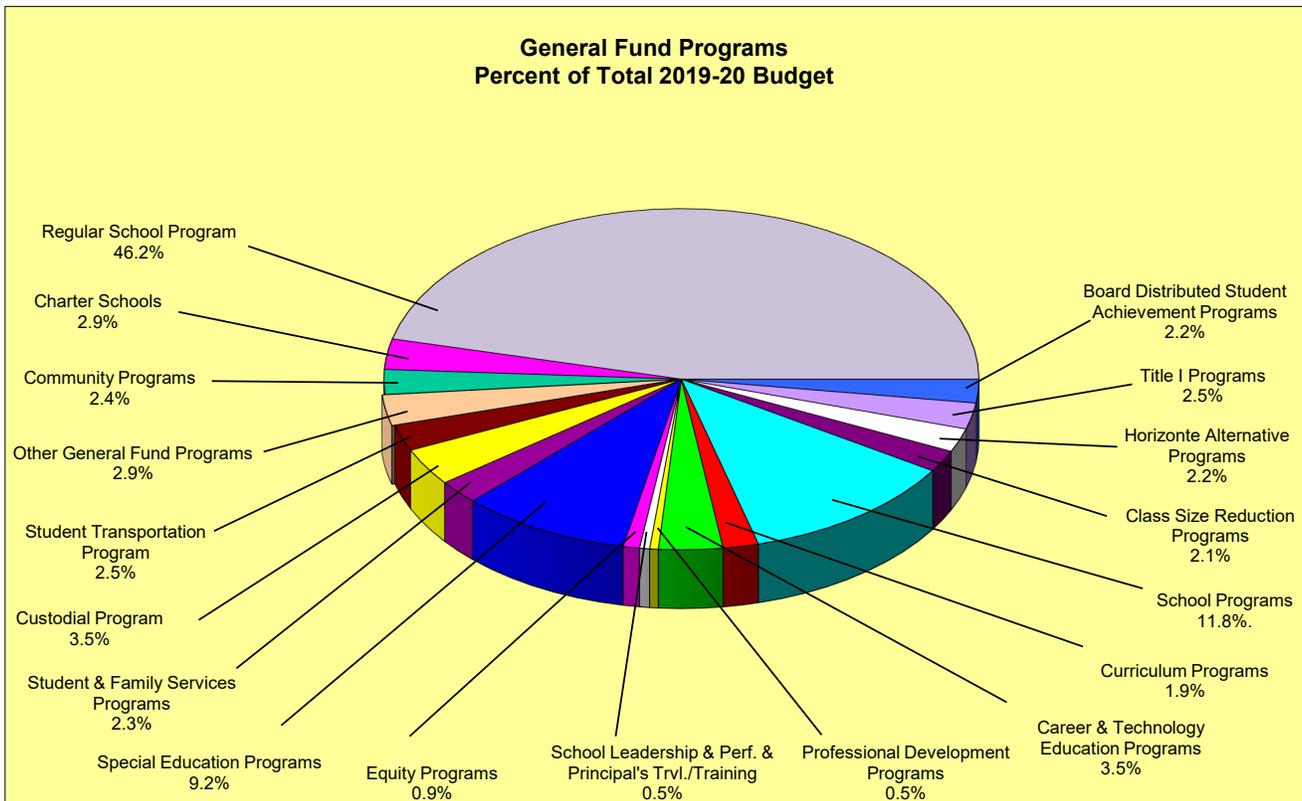
General Fund Budget

Recap of Program Expenditure Summaries

For Fiscal Year 2020-21 With Comparative Information for Years 2016-17 Through 2019-20

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.

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Revised Budget	2020-21 Budget	% of 2020-21 Total Budget
General Fund Budget						
Board Distributed Student Achievement	\$ 5,582,827	\$ 5,564,762	\$ 5,781,381	\$ 6,739,284	\$ 5,494,317	2.2%
Title I Programs	7,508,543	7,369,306	6,387,659	7,009,687	6,071,360	2.5%
Horizonte Alternative Programs	2,618,361	5,567,138	5,616,577	5,580,265	5,483,000	2.2%
Class Size Reduction Programs	4,886,967	5,040,961	5,212,166	5,063,318	5,063,318	2.1%
School Programs	18,942,048	21,527,223	22,373,230	28,384,852	28,969,580	11.8%
Curriculum Programs	4,281,002	4,215,878	4,609,431	5,022,414	4,709,203	1.9%
Career and Technology Education Programs	6,939,324	7,353,631	7,256,504	8,308,289	8,520,099	3.5%
Professional Development Programs	1,324,107	1,045,355	924,633	1,077,297	1,150,781	0.5%
School Leadership & Perf. & Principal's Trvl/Training	651,851	1,145,976	1,117,754	1,219,829	1,333,806	0.5%
Equity Programs	1,636,480	1,949,211	1,999,312	2,180,409	2,188,370	0.9%
Special Education Programs	20,732,483	22,825,006	22,263,122	22,481,541	22,597,517	9.2%
Student and Family Services Programs	2,774,733	3,072,626	3,687,587	5,685,819	5,553,291	2.3%
Custodial Program	7,361,100	7,644,644	7,901,592	8,543,743	8,671,571	3.5%
Student Transportation Program	5,321,342	5,416,917	5,738,148	5,367,431	6,078,131	2.5%
Other General Fund Programs	1,142,123	1,171,089	1,165,518	1,373,612	7,157,796	2.9%
Community Programs	2,119,093	5,581,629	5,612,600	5,776,783	5,772,584	2.4%
Charter Schools Program	5,915,801	6,247,146	6,428,115	6,836,082	7,064,968	2.9%
Regular School Program	101,408,313	107,260,576	107,954,031	111,289,712	113,266,252	46.2%
Total Expenditures	\$ 201,146,498	\$ 219,999,074	\$ 222,029,360	\$ 237,940,367	\$ 245,145,944	100.0%



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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.

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Revised Budget	2020-21 Budget	Avg. 4 Yr. Chg.
Revenues:						
Property taxes	\$ 3,315,518	\$ 3,849,390	\$ 3,998,962	\$ 4,374,079	\$ 4,031,457	5.40%
Other local revenue	116,957	95,976	93,515	6	0	-
State of Utah	1,506,516	1,469,033	1,493,000	1,521,258	1,462,860	-0.72%
Federal government	0	1,992	0	0	0	-
Total Revenues	4,938,991	5,416,391	5,585,477	5,895,343	5,494,317	2.81%
Expenditures:						
Salaries	3,338,279	3,415,839	3,658,901	4,072,523	3,501,828	1.22%
Employee benefits	788,882	833,590	879,993	1,076,342	984,985	6.21%
Contract services	306,377	371,598	439,898	258,880	249,279	-4.66%
Maintenance & repairs	3,270	0	0	0	0	-
Field trips, insurance, phone, & travel	314,543	167,448	187,604	133,207	113,702	-15.96%
Supplies and textbooks	815,971	736,254	601,125	983,252	627,743	-5.77%
Equipment	5,530	30,374	201	202,520	4,300	-5.56%
Indirect costs / other	9,975	9,659	13,659	12,560	12,480	6.28%
Total Expenditures	\$ 5,582,827	\$ 5,564,762	\$ 5,781,381	\$ 6,739,284	\$ 5,494,317	-0.40%
Net change in fund balances	\$ (643,836)	\$ (148,371)	\$ (195,904)	\$ (843,941)	\$ 0	

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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.**

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Revised Budget	2020-21 Budget	Avg. 4 Yr. Chg.
Revenues:						
State of Utah	369,538	356,964	316,055	303,713	284,484	-5.75%
Federal government	7,130,986	6,998,892	6,071,604	6,705,974	5,786,876	-4.71%
Total Revenues	7,508,543	7,369,306	6,387,659	7,009,687	6,071,360	-4.79%
Expenditures:						
Salaries	5,047,727	5,003,422	4,417,153	4,735,152	4,174,084	-4.33%
Employee benefits	1,795,777	1,784,779	1,596,997	1,628,001	1,449,458	-4.82%
Contract services	67,148	201,311	161,383	157,843	66,209	-0.35%
Field trips, insurance, phone, & travel	81,467	8,278	1,651	34,268	8,268	-22.46%
Supplies and textbooks	330,128	155,167	65,477	276,118	172,506	-11.94%
Equipment	34	0	0	0	0	-25.00%
Indirect costs / other	186,262	216,349	144,998	178,305	200,835	1.96%
Total Expenditures	\$ 7,508,543	\$ 7,369,306	\$ 6,387,659	\$ 7,009,687	\$ 6,071,360	-4.79%
Net change in fund balances	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	

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Horizonte Alternative Programs

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

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Revised Budget	2020-21 Budget	Avg. 4 Yr. Chg.
Revenues:						
Property taxes	\$ 101,015	\$ 347,305	\$ 230,979	\$ 372,818	\$ 379,947	69.03%
Other local revenue	26,272	124,634	32,392	17,598	19,809	-6.15%
State of Utah	2,491,074	4,477,656	4,590,565	4,528,931	4,459,759	19.76%
Federal government	0	617,543	762,641	623,485	623,485	-
Total Revenues	2,618,361	5,567,138	5,616,577	5,542,832	5,483,000	27.35%
Expenditures:						
Salaries	1,711,789	3,572,973	3,575,361	3,538,787	3,644,764	28.23%
Employee benefits	692,664	1,292,386	1,307,849	1,340,186	1,403,745	25.66%
Contract services	53,283	254,648	238,386	326,122	125,375	33.83%
Maintenance & repairs	8,384	37,011	39,752	56,790	43,790	105.58%
Field trips, insurance, phone, & travel	12,538	21,375	34,971	60,850	32,850	40.50%
Supplies, textbooks, & utilities	132,234	347,766	371,380	210,898	177,514	8.56%
Equipment	7,469	0	9,819	3,200	8,310	2.81%
Indirect costs / other	0	40,979	39,059	43,432	46,652	-
Total Expenditures	2,618,361	5,567,138	5,616,577	5,580,265	5,483,000	27.35%
Net change in fund balances	\$ 0	\$ 0	\$ 0	\$ (37,433)	\$ 0	

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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.

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Revised Budget	2020-21 Budget	Avg. 4 Yr. Chg.
Revenues:						
State of Utah	\$ 4,886,967	\$ 5,040,961	\$ 5,212,166	\$ 5,063,318	\$ 5,063,318	0.90%
Total Revenues	<u><u>4,886,967</u></u>	<u><u>5,040,961</u></u>	<u><u>5,212,166</u></u>	<u><u>5,063,318</u></u>	<u><u>5,063,318</u></u>	<u><u>0.90%</u></u>
Expenditures:						
Salaries	3,456,529	3,570,741	3,708,594	3,610,799	3,564,590	-0.97%
Employee benefits	1,430,438	1,470,220	1,503,572	1,452,519	1,498,728	-0.08%
Total Expenditures	<u><u>\$ 4,886,967</u></u>	<u><u>\$ 5,040,961</u></u>	<u><u>\$ 5,212,166</u></u>	<u><u>\$ 5,063,318</u></u>	<u><u>\$ 5,063,318</u></u>	<u><u>0.90%</u></u>
Net change in fund balances	<u><u>\$ 0</u></u>					

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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.

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Revised Budget	2020-21 Budget	Avg. 4 Yr. Chg.
Revenues:						
Property taxes	\$ 12,114,524	\$ 14,068,581	\$ 14,662,977	\$ 17,408,968	\$ 17,637,912	11.40%
Other local revenue	170,313	181,565	232,878	265,670	186,000	2.30%
State of Utah	5,780,292	6,680,980	7,018,612	10,661,306	10,743,679	21.47%
Federal government	60,174	65,027	72,960	98,000	77,000	6.99%
Total Revenues	18,125,303	20,996,153	21,987,427	28,433,944	28,644,591	14.51%
Expenditures:						
Salaries	12,617,611	14,222,949	14,842,312	19,100,720	19,564,188	13.76%
Employee benefits	4,797,749	5,375,257	5,655,660	6,780,738	7,205,692	12.55%
Contract services	(51,998)	230,250	166,494	604,711	323,918	-180.74%
Maintenance & repairs	36,180	55,551	41,128	82,567	67,722	21.80%
Field trips, insurance, phone, & travel	109,105	396,031	338,052	385,201	370,125	59.81%
Supplies and textbooks	1,239,199	1,128,921	1,159,178	1,332,803	1,342,958	2.09%
Equipment	133,818	39,852	123,623	20,000	6,000	-23.88%
Indirect costs / other	60,384	78,412	46,783	78,112	88,977	11.84%
Total Expenditures	\$ 18,942,048	\$ 21,527,223	\$ 22,373,230	\$ 28,384,852	\$ 28,969,580	13.23%
Net change in fund balances	\$ (816,745)	\$ (531,070)	\$ (385,803)	\$ 49,092	\$ (324,989)	

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Curriculum Programs

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

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Revised Budget	2020-21 Budget	Avg. 4 Yr. Chg.
Revenues:						
Property taxes	\$ 3,067,260	\$ 3,115,104	\$ 3,413,145	\$ 4,253,171	\$ 4,222,522	9.42%
Other local revenue	0	0	1,165	0	0	-
State of Utah	723,126	672,970	744,415	691,403	431,841	-10.07%
Federal government	274,106	227,804	89,156	77,840	54,840	-20.00%
Total Revenues	<u>4,064,492</u>	<u>4,015,878</u>	<u>4,247,881</u>	<u>5,022,414</u>	<u>4,709,203</u>	<u>3.97%</u>
Expenditures:						
Salaries	2,651,172	2,650,214	2,916,627	3,241,325	3,103,293	4.26%
Employee benefits	1,067,000	1,097,837	1,204,880	1,295,346	1,301,063	5.48%
Contract services	145,430	102,442	139,379	146,369	61,767	-14.38%
Maintenance & repairs	95	40	129	1,225	1,225	297.37%
Field trips, insurance, phone, & travel	167,479	93,644	71,386	94,019	60,042	-16.04%
Supplies and textbooks	220,152	249,189	258,782	226,083	158,442	-7.01%
Indirect costs / other	29,674	22,512	18,248	18,047	23,371	-5.31%
Total Expenditures	<u>\$ 4,281,002</u>	<u>\$ 4,215,878</u>	<u>\$ 4,609,431</u>	<u>\$ 5,022,414</u>	<u>\$ 4,709,203</u>	<u>2.50%</u>
Net change in fund balances	<u>\$ (216,510)</u>	<u>\$ (200,000)</u>	<u>\$ (361,550)</u>	<u>\$ 0</u>	<u>\$ 0</u>	

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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.

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Revised Budget	2020-21 Budget	Avg. 4 Yr. Chg.
Revenues:						
Property taxes	\$ 3,150,904	\$ 3,309,993	\$ 3,430,560	\$ 3,603,874	\$ 3,670,435	4.12%
Other local revenue	45,071	8,906	4,130	364	364	-24.80%
State of Utah	3,002,006	3,651,980	3,380,039	4,268,587	4,413,836	11.76%
Federal government	489,658	382,752	441,775	435,464	435,464	-2.77%
Total Revenues	6,687,639	7,353,631	7,256,504	8,308,289	8,520,099	6.85%
Expenditures:						
Salaries	4,053,753	4,307,129	4,382,224	4,751,641	4,837,831	4.84%
Employee benefits	1,604,672	1,728,395	1,751,244	1,884,119	1,916,144	4.85%
Contract services	40,038	51,417	127,196	173,350	166,350	78.87%
Maintenance & repairs	193,176	192,176	187,632	250,472	249,972	7.35%
Field trips, insurance, phone, & travel	79,397	73,308	65,948	118,366	125,066	14.38%
Supplies, textbooks, & utilities	523,723	468,435	429,919	596,735	589,332	3.13%
Equipment	170,590	14,933	33,811	50,000	50,000	-17.67%
Indirect costs / other	273,975	517,838	278,530	483,606	585,404	28.42%
Total Expenditures	\$ 6,939,324	\$ 7,353,631	\$ 7,256,504	\$ 8,308,289	\$ 8,520,099	5.69%
Net change in fund balances	\$ (251,685)	\$ 0	\$ 0	\$ 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.

	2016-17	2017-18	2018-19	2019-20	2020-21	Avg. 4
	Actual	Actual	Actual	Revised Budget	Budget	Yr. Chg.
Revenues:						
Property taxes	\$ 363,110	\$ 265,418	\$ 266,776	\$ 350,940	\$ 327,241	-2.47%
Other local revenue	10,000	10,000	10,000	10,000	10,000	0.00%
State of Utah	60,463	39,135	38,509	32,613	36,526	-9.90%
Federal government	890,534	730,802	609,348	683,744	777,014	-3.19%
Total Revenues	1,324,107	1,045,355	924,633	1,077,297	1,150,781	-3.27%
Expenditures:						
Salaries	853,281	672,994	618,313	675,707	714,604	-4.06%
Employee benefits	356,455	274,955	258,810	259,191	286,635	-4.90%
Contract services	28,992	4,426	6,081	5,270	6,870	-19.08%
Field trips, insurance, phone, & travel	10,498	17,723	6,714	24,943	11,347	2.02%
Supplies and textbooks	49,455	39,123	16,219	45,703	43,703	-2.91%
Indirect costs / other	25,426	36,134	18,496	66,483	87,622	61.15%
Total Expenditures	\$ 1,324,107	\$ 1,045,355	\$ 924,633	\$ 1,077,297	\$ 1,150,781	-3.27%
Net change in fund balances	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	

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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.

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Revised Budget	2020-21 Budget	Avg. 4 Yr. Chg.
Revenues:						
Property taxes	\$ 627,174	\$ 654,933	\$ 1,117,570	\$ 1,198,478	\$ 1,312,455	27.32%
Other local revenue	0	491,043	0	0	0	-
Federal government	24,677	0	184	21,351	21,351	-3.37%
Total Revenues	651,851	1,145,976	1,117,754	1,219,829	1,333,806	26.15%
Expenditures:						
Salaries	439,776	792,812	772,835	843,614	917,059	27.13%
Employee benefits	175,557	311,638	299,605	335,222	375,736	28.51%
Contract services	1,810	0	3,386	2,000	2,000	2.62%
Maintenance & repairs	0	0	220	220	220	-
Field trips, insurance, phone, & travel	28,752	30,194	32,366	31,531	31,531	2.42%
Supplies and textbooks	5,956	11,243	9,273	7,172	7,190	5.18%
Indirect costs / other	0	89	69	70	70	-
Total Expenditures	\$ 651,851	\$ 1,145,976	\$ 1,117,754	\$ 1,219,829	\$ 1,333,806	26.15%
Net change in fund balances	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	

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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.

	2016-17	2017-18	2018-19	2019-20	2020-21	Avg. 4
	Actual	Actual	Actual	Revised Budget	Budget	Yr. Chg.
Revenues:						
Property taxes	\$ 791,403	\$ 630,013	\$ 740,306	\$ 1,356,518	\$ 1,427,582	20.10%
Other local revenue	45,427	415,199	390,921	0	20,000	-13.99%
State of Utah	309,920	248,873	238,276	234,005	228,942	-6.53%
Federal government	489,730	655,126	629,809	577,886	511,846	1.13%
Total Revenues	1,636,480	1,949,211	1,999,312	2,168,409	2,188,370	8.43%
Expenditures:						
Salaries	1,044,723	1,037,197	1,087,686	1,020,781	1,038,746	-0.14%
Employee benefits	374,449	389,610	442,607	429,362	434,445	4.01%
Contract services	61,347	330,972	311,997	452,547	458,719	161.94%
Field trips, insurance, phone, & travel	23,625	5,546	9,852	24,110	16,820	-7.20%
Supplies and textbooks	71,796	119,444	67,392	167,965	153,515	28.46%
Indirect costs / other	60,540	66,442	79,778	85,644	86,125	10.57%
Total Expenditures	\$ 1,636,480	\$ 1,949,211	\$ 1,999,312	\$ 2,180,409	\$ 2,188,370	8.43%
Net change in fund balances	\$ 0	\$ 0	\$ 0	\$ (12,000)	\$ 0	

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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.

	2016-17	2017-18	2018-19	2019-20	2020-21	Avg. 4
	Actual	Actual	Actual	Revised Budget	Budget	Yr. Chg.
Revenues:						
Property taxes	\$ 260,658	\$ 536,316	\$ 507,901	\$ 539,794	\$ 556,864	28.41%
Other local revenue	1,800	2,000	250	0	0	-
State of Utah	14,008,506	15,215,476	15,189,431	15,549,181	15,648,087	2.93%
Federal government	6,461,519	7,071,214	6,565,540	6,392,566	6,392,566	-0.27%
Total Revenues	20,732,483	22,825,006	22,263,122	22,481,541	22,597,517	2.25%
Expenditures:						
Salaries	14,441,854	16,208,319	15,691,046	15,249,445	14,893,919	0.78%
Employee benefits	5,359,205	5,803,648	5,568,723	6,018,873	6,448,467	5.08%
Contract services	522,171	430,977	721,388	818,400	816,400	14.09%
Maintenance & repairs	5,538	2,216	730	4,435	4,435	-4.98%
Field trips, insurance, phone, & travel	47,408	37,018	31,143	25,672	24,562	-12.05%
Supplies and textbooks	181,110	182,378	185,466	220,155	221,963	5.64%
Equipment	6,412	120	0	870	0	-
Indirect costs / other	168,785	160,330	64,626	143,691	187,771	2.81%
Total Expenditures	\$ 20,732,483	\$ 22,825,006	\$ 22,263,122	\$ 22,481,541	\$ 22,597,517	2.25%
Net change in fund balances	\$ 0					

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Student & Family Services Programs

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

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Revised Budget	2020-21 Budget	Avg. 4 Yr. Chg.
Revenues:						
Property taxes	\$ 2,338,229	\$ 2,542,604	\$ 2,501,762	\$ 2,535,981	\$ 2,589,396	2.69%
Other local revenue	13,642	13,588	6,300	11,000	11,000	-4.84%
State of Utah	402,862	516,434	1,179,531	2,559,909	2,539,628	132.60%
Federal government	20,000	0	0	0	0	-
Total Revenues	<u>2,774,733</u>	<u>3,072,626</u>	<u>3,687,593</u>	<u>5,106,890</u>	<u>5,140,024</u>	<u>21.31%</u>
Expenditures:						
Salaries	1,915,869	2,112,049	2,341,384	3,590,054	3,611,284	22.12%
Employee benefits	743,759	809,675	930,406	1,397,806	1,436,950	23.30%
Contract services	81,356	109,197	146,184	301,299	247,221	50.97%
Field trips, insurance, phone, & travel	7,708	7,928	7,546	18,498	20,408	41.19%
Supplies and textbooks	19,459	22,773	245,637	282,065	137,878	152.14%
Indirect costs / other	6,582	11,004	16,430	96,097	99,550	353.11%
Total Expenditures	<u>\$ 2,774,733</u>	<u>\$ 3,072,626</u>	<u>\$ 3,687,587</u>	<u>\$ 5,685,819</u>	<u>\$ 5,553,291</u>	<u>25.03%</u>
Net change in fund balances	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 6</u>	<u>\$ (578,929)</u>	<u>\$ (413,267)</u>	

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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.

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Revised Budget	2020-21 Budget	Avg. 4 Yr. Chg.
Revenues:						
Property taxes	\$ 7,361,100	\$ 7,644,644	\$ 7,901,592	\$ 8,543,743	\$ 8,671,571	4.45%
Total Revenues	<u>7,361,100</u>	<u>7,644,644</u>	<u>7,901,592</u>	<u>8,543,743</u>	<u>8,671,571</u>	<u>4.45%</u>
Expenditures:						
Salaries	4,543,581	4,693,041	4,889,686	5,345,388	5,352,370	4.45%
Employee benefits	2,346,936	2,459,242	2,532,793	2,676,229	2,797,075	4.79%
Maintenance & repairs	39,006	28,240	24,632	38,201	38,201	-0.52%
Field trips, insurance, phone, & travel	4,245	4,185	8,569	5,070	4,770	3.09%
Supplies and materials	427,332	459,936	445,912	478,255	478,555	3.00%
Indirect costs / other	0	0	0	600	600	-
Total Expenditures	<u>\$ 7,361,100</u>	<u>\$ 7,644,644</u>	<u>\$ 7,901,592</u>	<u>\$ 8,543,743</u>	<u>\$ 8,671,571</u>	<u>4.45%</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 2020-21 With Comparative Information for Years 2016-17 Through 2019-20

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.

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Revised Budget	2020-21 Budget	Avg. 4 Yr. Chg.
Revenues:						
Property taxes	\$ 2,276,336	\$ 2,533,471	\$ 1,766,989	\$ 2,273,211	\$ 2,396,456	1.32%
State of Utah	3,045,006	2,883,446	3,971,159	3,094,220	3,681,675	5.23%
Total Revenues	<u><u>5,321,342</u></u>	<u><u>5,416,917</u></u>	<u><u>5,738,148</u></u>	<u><u>5,367,431</u></u>	<u><u>6,078,131</u></u>	<u><u>3.56%</u></u>
Expenditures:						
Salaries	2,686,586	2,810,671	2,719,245	2,674,541	2,820,350	1.24%
Employee benefits	1,258,095	1,318,205	1,329,994	1,340,704	1,447,070	3.76%
Contract services	68,486	8,950	19,690	33,500	33,500	-12.77%
Maintenance & repairs	338,269	319,732	317,725	293,700	293,700	-3.29%
Insurance, phone, & travel	(135,666)	(222,941)	(221,176)	(146,314)	(113,300)	-4.12%
Supplies and materials	411,154	537,950	512,960	493,600	481,300	4.27%
Equipment	694,418	644,350	1,059,710	677,700	1,115,511	15.16%
Total Expenditures	<u><u>\$ 5,321,342</u></u>	<u><u>\$ 5,416,917</u></u>	<u><u>\$ 5,738,148</u></u>	<u><u>\$ 5,367,431</u></u>	<u><u>\$ 6,078,131</u></u>	<u><u>3.56%</u></u>
Net change in fund balances	<u><u>\$ 0</u></u>					

SALT LAKE CITY SCHOOL DISTRICT

General Fund Budget

For Fiscal Year 2020-21 With Comparative Information for Years 2016-17 Through 2019-20

Other General Fund Programs

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

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Revised Budget	2020-21 Budget	Avg. 4 Yr. Chg.
Revenues:						
Property taxes	\$ 716,033	\$ 1,042,319	\$ 1,139,428	\$ 1,347,522	\$ 7,131,706	224.00%
State of Utah	426,090	26,090	26,090	26,090	26,090	0.00%
Total Revenues	<u>1,142,123</u>	<u>1,068,409</u>	<u>1,165,518</u>	<u>1,373,612</u>	<u>7,157,796</u>	<u>131.68%</u>
Expenditures:						
Salaries	744,534	690,694	710,699	941,268	5,267,110	151.86%
Employee benefits	346,979	312,136	289,086	352,533	1,745,534	100.77%
Contract services	31,469	137,789	128,884	57,500	48,227	13.31%
Maintenance & repairs	0	0	0	500	500	-
Field trips, insurance, phone, & travel	2,874	6,738	6,806	7,309	12,350	82.43%
Supplies and materials	15,767	23,232	30,043	14,502	83,575	107.52%
Indirect costs / other	500	500	0	0	500	0.00%
Total Expenditures	<u>\$ 1,142,123</u>	<u>\$ 1,171,089</u>	<u>\$ 1,165,518</u>	<u>\$ 1,373,612</u>	<u>\$ 7,157,796</u>	<u>131.68%</u>
Net change in fund balances	<u>\$ 0</u>	<u>\$ (102,680)</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	

SALT LAKE CITY SCHOOL DISTRICT

General Fund Budget

For Fiscal Year 2020-21 With Comparative Information for Years 2016-17 Through 2019-20

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.

	2016-17	2017-18	2018-19	2019-20	2020-21	Avg. 4
	Actual	Actual	Actual	Revised Budget	Budget	Yr. Chg.
Revenues:						
Property taxes	\$ 0	\$ 649,843	\$ 691,720	\$ 816,983	\$ 839,686	-
Other local revenue	0	4,120,504	3,937,055	4,091,556	3,898,939	-1.34%
State of Utah	2,119,093	0	0	0	0	-
Federal government	0	1,078,931	787,699	300,000	300,000	-
Total Revenues	2,119,093	5,849,278	5,416,474	5,208,539	5,038,625	34.44%
Expenditures:						
Salaries	0	3,732,498	3,787,183	3,760,758	3,807,931	-
Employee benefits	0	1,111,217	1,122,547	1,219,339	1,236,687	-
Contract services	0	175,858	196,064	236,865	207,050	-
Maintenance & repairs	0	0	0	100	100	-
Field trips, insurance, phone, & travel	0	82,569	65,868	90,635	75,400	-
Supplies and materials	0	246,906	286,831	309,556	270,373	-
Charter school local replacement *	2,119,093	0	0	0	0	-
Indirect costs / other	0	232,581	154,107	159,530	175,043	-
Total Expenditures	\$ 2,119,093	\$ 5,581,629	\$ 5,612,600	\$ 5,776,783	\$ 5,772,584	43.10%
Net change in fund balances	\$ 0	\$ 267,649	\$ (196,126)	\$ (568,244)	\$ (733,959)	

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

SALT LAKE CITY SCHOOL DISTRICT

General Fund Budget

For Fiscal Year 2020-21 With Comparative Information for Years 2016-17 Through 2019-20

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.

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Revised Budget	2020-21 Budget	Avg. 4 Yr. Chg.
Revenues:						
Other local revenue	\$ 513,927	\$ 349,043	\$ 470,283	\$ 463,760	\$ 458,196	-2.71%
State of Utah	5,182,181	5,542,399	5,573,912	5,796,914	5,862,929	3.28%
Federal government	308,465	270,038	360,818	351,640	351,254	3.47%
Total Revenues	6,004,573	6,161,480	6,405,013	6,612,314	6,672,379	2.78%
Expenditures:						
Salaries	3,589,096	3,786,697	3,876,180	4,029,514	4,156,691	3.95%
Employee benefits	1,446,358	1,522,263	1,553,348	1,597,063	1,756,654	5.36%
Contract services	227,120	221,549	194,028	245,373	243,962	1.85%
Maintenance & repairs	71,527	69,917	70,369	75,300	75,300	1.32%
Field trips, insurance, phone, & travel	119,292	99,625	288,833	318,469	295,869	37.01%
Supplies and textbooks	441,793	537,206	443,732	569,943	536,072	5.34%
Equipment	19,574	8,754	1,099	0	0	-
Indirect costs / other	1,041	1,135	526	420	420	-14.91%
Total Expenditures	\$ 5,915,801	\$ 6,247,146	\$ 6,428,115	\$ 6,836,082	\$ 7,064,968	4.86%
Net change in fund balances	\$ 88,772	\$ (85,666)	\$ (23,102)	\$ (223,768)	\$ (392,589)	

SALT LAKE CITY SCHOOL DISTRICT

General Fund Budget

For Fiscal Year 2020-21 With Comparative Information for Years 2016-17 Through 2019-20

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

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Revised Budget	2020-21 Budget	Avg. 4 Yr. Chg.
Revenues:						
Property taxes	\$ 61,930,170	\$ 58,714,317	\$ 66,521,525	\$ 57,376,205	\$ 64,671,892	1.11%
Other local revenue	3,665,518	6,546,511	8,347,426	6,757,125	7,387,510	25.39%
State of Utah	40,018,005	42,492,403	40,101,464	38,892,312	34,812,765	-3.25%
Federal government	164,538	51,295	57,068	558,573	54,470	-16.72%
Total Revenues	105,778,231	107,804,526	115,027,483	103,584,215	106,926,637	0.27%
Expenditures:						
Instruction						
Salaries	45,708,849	48,037,048	48,661,733	49,398,740	51,910,703	3.39%
Employee benefits	19,672,041	19,367,467	19,861,210	20,148,671	21,231,149	1.98%
Contract services	17,882	56,185	24,882	152,017	24,540	9.31%
Maintenance & repairs	9,404	160,464	124,208	141,000	26,000	44.12%
Field trips, insurance, phone, & travel	(95,241)	(244,743)	(155,896)	(185,253)	215,750	-81.63%
Supplies and textbooks	5,969,381	3,870,046	3,800,348	4,360,186	3,007,240	-12.41%
Equipment	608,850	601,896	638,512	1,143,000	1,115,443	20.80%
Indirect costs / other	250	1,638	65	750	750	50.00%
Total Instruction	71,891,416	71,850,001	72,955,062	75,159,111	77,531,575	1.96%
Counseling and Child Accounting						
Salaries	1,897,568	2,147,709	2,218,559	2,285,958	2,322,775	5.60%
Employee benefits	830,620	934,183	960,959	968,092	1,003,362	5.20%
Supplies and materials	2,858	1,913	790	9,000	9,000	53.73%
Total Counseling and Child Accounting	2,731,046	3,083,805	3,180,308	3,263,050	3,335,137	5.53%
Media Services and Educational Supervision						
Salaries	0	0	52,104	103,145	12,780	-
Employee benefits	0	0	17,352	36,621	5,516	-
Contract services - prof. & educational	0	0	449	83,100	400	-
Student trans., insurance, phone & travel	0	0	450	2,922	2,782	-
Supplies, textbooks & utilities	0	0	0	102,082	895	-
Equipment	0	0	0	40,000	0	-
Total Media Services and Educational Supervi	0	0	70,355	367,870	22,373	-
General District Administration						
Salaries	535,981	552,549	576,284	605,728	627,139	4.25%
Employee benefits	259,096	254,331	257,437	273,456	281,112	2.12%
Contract services	116,865	78,141	97,240	102,000	102,000	-3.18%
Field trips, insurance, phone, & travel	41,605	30,818	33,067	42,954	42,954	0.81%
Supplies and materials	45,350	27,716	27,413	48,800	48,800	1.90%
Indirect costs / other	(700,315)	(1,259,030)	(709,000)	(1,138,194)	(1,347,666)	23.11%
Total General District Administration	298,582	(315,475)	282,441	(65,256)	(245,661)	-45.57%

(continued on the following page)

SALT LAKE CITY SCHOOL DISTRICT

General Fund Budget

For Fiscal Year 2020-21 With Comparative Information for Years 2016-17 Through 2019-20

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

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Revised Budget	2020-21 Budget	Avg. 4 Yr. Chg.
General School Administration						
Salaries	7,175,978	9,105,324	9,328,971	10,163,932	10,346,911	11.05%
Employee benefits	3,264,228	4,110,641	4,302,776	4,591,101	4,711,719	11.09%
Contract services	143,910	383,835	518,373	523,980	523,980	66.03%
Field trips, insurance, phone, & travel	2,736	1,816	1,505	3,500	3,775	9.49%
Supplies, textbooks & utilities	385,867	407,030	367,018	410,000	410,000	1.56%
Indirect costs / other	0	0	150	150	150	-
Total General School Administration	10,972,719	14,008,646	14,518,793	15,692,663	15,996,535	11.45%
Business Services						
Salaries	\$ 2,730,807	\$ 2,977,588	\$ 3,109,783	\$ 3,307,896	\$ 3,348,525	5.66%
Employee benefits	1,206,918	1,329,178	1,439,487	1,541,533	1,576,433	7.65%
Contract services	17,357	17,036	13,299	(64,662)	(64,662)	-118.14%
Maintenance & repairs	1,674	2,282	566	101,500	101,500	1490.83%
Field trips, insurance, phone, & travel	22,526	19,273	19,697	15,492	15,492	-7.81%
Supplies and materials	266,180	355,969	458,407	546,973	546,973	26.37%
Indirect costs / other	4,102	3,808	3,808	5,554	4,300	1.21%
Total Business Services	4,249,564	4,705,134	5,045,047	5,454,286	5,528,561	7.52%
Operation and Maint. of School Bldgs.						
Salaries	1,494,909	1,602,145	1,734,751	1,799,103	1,773,203	4.65%
Employee benefits	832,376	901,035	957,444	1,047,047	1,058,441	6.79%
Contract services	23,218	4,000	0	10,000	10,000	-14.23%
Maintenance & repairs	2,276,332	4,719,000	2,271,891	1,959,050	1,759,050	-5.68%
Field trips, insurance, phone, & travel	551,232	563,011	643,965	744,070	744,070	8.75%
Supplies and utilities	5,931,599	5,988,300	6,117,435	5,753,718	5,752,968	-0.75%
Equipment	155,320	150,975	98,179	105,000	0	-
Total Operation and Maint. of School Bldgs.	11,264,986	13,928,466	11,823,665	11,417,988	11,097,732	-0.37%
Student transportation						
Salaries	0	0	17,013	0	0	-
Employee benefits	0	0	5,157	0	0	-
Total student transportation	0	0	22,170	0	0	-
Community services & other						
Salaries	0	0	43,095	0	0	-
Employee benefits	0	0	13,095	0	0	-
Total Community services and others	0	0	56,190	0	0	-
Total Expenditures	\$ 101,408,313	\$ 107,260,577	\$ 107,954,031	\$ 111,289,712	\$ 113,266,252	2.92%
Net change in fund balances	\$ 4,369,918	\$ 543,949	\$ 7,073,452	\$ (7,705,497)	\$ (6,339,615)	

THE INFORMATIONAL SECTION OF THE BUDGET CONTAINS:

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

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SALT LAKE CITY
SCHOOL DISTRICT
Your Best Choice

Chart 1

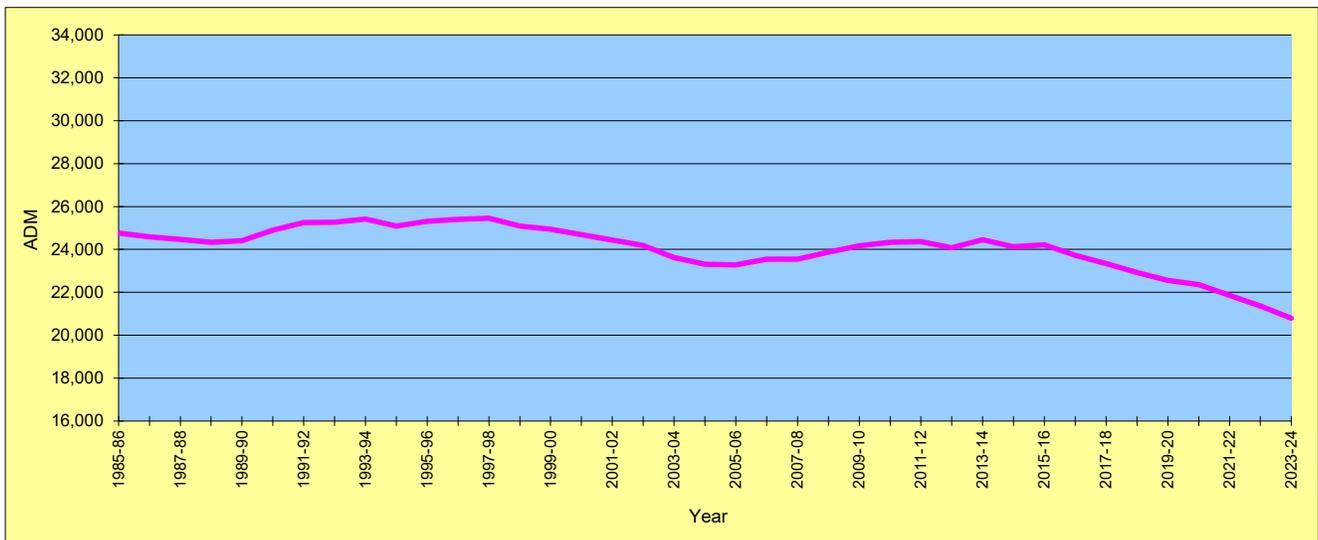
SALT LAKE CITY SCHOOL DISTRICT

District Enrollment Trends - Average Daily Membership
Years Ended 1986 to 2019 Actual with Projections from 2020 to 2024

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; 2018-19 actual ADM of 22,921 was within 17 students of the projected 22,938 ADM for that year. Since the 2019-20 year is not yet complete, we do not have actual ADM for that year, but currently it appears actual ADM will be 22,553 students, which is approximately a 0.52 percent variance from the 22,671 projection included in the 2019-20 budget document.

Fiscal Year	ADM								
1985-86	24,769	1993-94	25,410	2001-02	24,443	2009-10	24,177	2017-18	23,336
1986-87	24,581	1994-95	25,083	2002-03	24,190	2010-11	24,336	2018-19	22,921
1987-88	24,474	1995-96	25,309	2003-04	23,623	2011-12	24,365	2019-20	22,553
1988-89	24,338	1996-97	25,400	2004-05	23,310	2012-13	24,077	2020-21	22,357
1989-90	24,401	1997-98	25,454	2005-06	23,283	2013-14	24,447	2021-22	21,855
1990-91	24,897	1998-99	25,083	2006-07	23,548	2014-15	24,127	2022-23	21,372
1991-92	25,249	1999-00	24,944	2007-08	23,552	2015-16	24,210	2023-24	20,795
1992-93	25,261	2000-01	24,696	2008-09	23,880	2016-17	23,726	Projected	



SALT LAKE CITY SCHOOL DISTRICT

October 1 Enrollment by School

For Fiscal Years 2016-17 to 2019-20 with Projections for 2020-21 to 2023-24

	2016-17	2017-18	2018-19	2019-20	2020-21	Projected Enrollment *		
						2021-22	2022-23	2023-24
Elementary								
Backman	506	472	451	452	446	436	422	410
Beacon Heights	465	484	475	477	471	460	446	432
Bennion	261	220	213	188	185	181	176	170
Bonneville	519	529	517	485	478	468	453	440
Dilworth	608	595	586	556	549	536	519	504
Edison	500	450	438	408	403	394	381	370
Emerson	596	583	548	596	588	575	557	540
Ensign	340	344	330	349	344	337	326	316
Escalante	448	446	434	404	399	390	377	366
Franklin	424	390	390	394	389	380	368	357
Hawthorne	433	438	442	413	407	398	386	374
Highland Park	660	654	643	628	620	606	587	569
Indian Hills	442	431	425	418	412	403	390	379
Jackson	466	440	446	434	428	419	405	393
Liberty	424	398	397	404	399	390	377	366
Meadowlark	479	452	424	410	404	396	383	372
Mountain View	592	568	560	570	562	550	532	517
Newman	441	433	387	337	332	325	315	305
Nibley Park	462	418	457	428	422	413	400	388
North Star	604	564	546	487	480	470	455	441
Parkview	339	322	310	285	281	275	266	258
Riley	333	319	312	279	275	269	261	253
Rose Park	410	387	353	326	322	315	304	295
Uintah	526	534	505	470	464	453	439	426
Wasatch	452	455	447	444	438	428	415	402
Washington	300	293	291	262	258	253	245	237
Whittier	679	627	595	560	552	540	523	508
	12,709	12,246	11,922	11,464	11,310	11,061	10,707	10,390
Middle Schools								
Bryant	393	378	393	426	420	411	398	386
Clayton	759	770	759	755	745	728	705	684
Glendale	770	800	784	820	809	791	766	743
Hillside	579	583	595	591	583	570	552	536
Northwest	832	746	726	723	713	698	675	655
	3,333	3,277	3,257	3,315	3,270	3,198	3,096	3,004
High Schools								
East	1,945	1,986	1,986	1,956	1,930	1,887	1,827	1,773
Highland	1,681	1,686	1,685	1,832	1,807	1,768	1,711	1,660
West	2,539	2,771	2,713	2,851	2,813	2,751	2,663	2,584
Innovations	381	429	381	318	314	307	297	288
Horizonte	462	441	428	258	255	249	241	234
	7,008	7,313	7,193	7,215	7,118	6,961	6,739	6,539
Charters and Other								
Open Classroom	375	349	314	323	323	323	323	323
School for Science Ed.	398	407	393	392	392	392	392	392
Hospital	24	25	29	24	24	24	24	24
	797	781	736	739	739	739	739	739
Total Enrollment	23,847	23,617	23,108	22,733	22,437	21,960	21,282	20,672

* Projections are calculated using a 5 year cohort history.

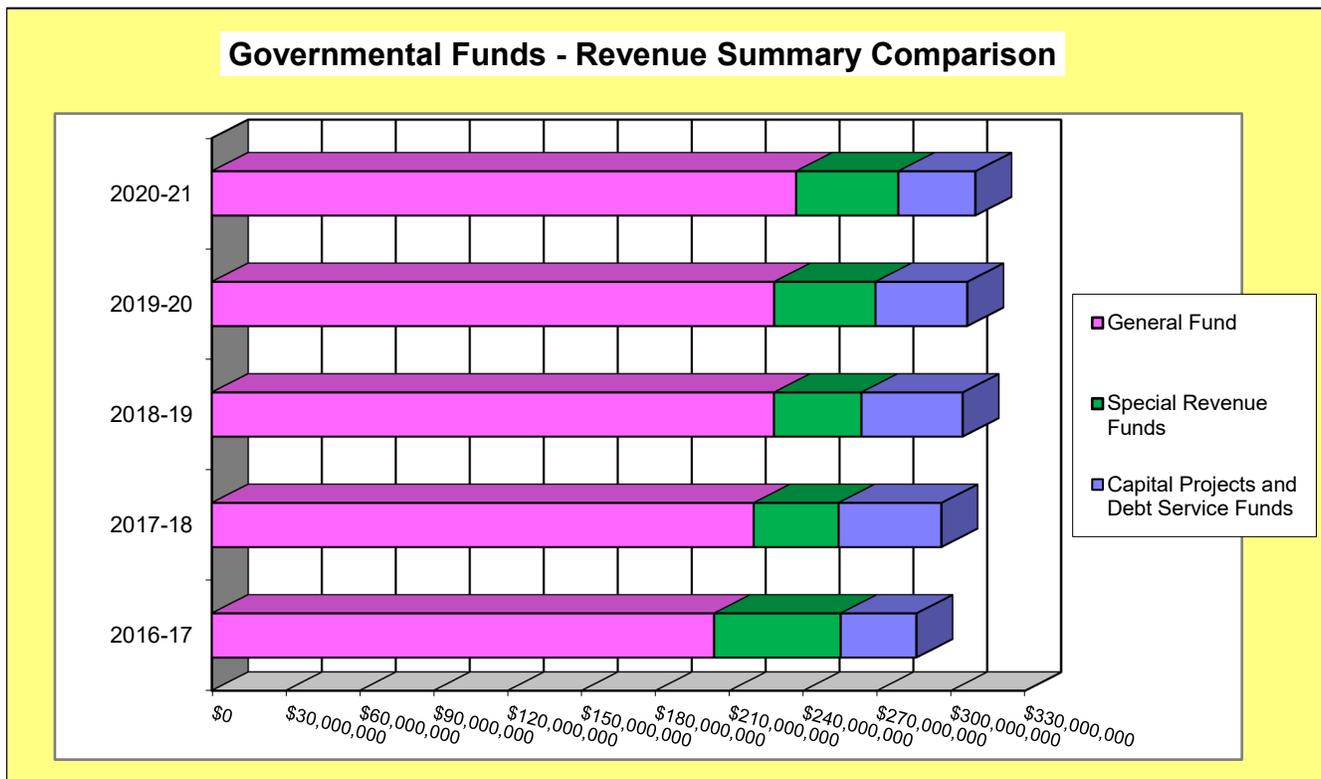
Chart 2

SALT LAKE CITY SCHOOL DISTRICT

Governmental Funds - Revenue Summary Comparison

For Fiscal Year 2020-21 With Comparative Information for Years 2016-17 Through 2019-20

Fiscal Year	General Fund	Special Revenue Funds	Capital Projects and Debt Service Funds	Total All Governmental Funds
2016-17	\$ 203,676,412	\$ 51,370,872	\$ 30,750,670	\$ 285,797,954
2017-18	219,742,886	34,470,282	41,745,982	295,959,150
2018-19	227,940,333	35,556,148	41,087,291	304,583,772
2019-20	228,019,647	41,175,736	37,272,936	306,468,319
2020-21	236,941,525	41,530,442	31,272,936	309,744,903



SALT LAKE CITY SCHOOL DISTRICT

Governmental Funds - Revenue and Expenditures Summary Comparison

For Fiscal Year 2020-21 With Comparative Information for Years 2016-17 Through 2019-20

	2016-17 Actual	2017-18 * Actual	2018-19 Actual	2019-20 Revised Budget	2020-21 Budget
General Fund					
Revenues:					
Property taxes	\$ 98,413,434	\$ 99,904,251	\$ 108,892,192	\$ 106,352,285	\$ 119,867,122
Interest on Investments	1,277,467	1,523,798	3,064,115	1,213,000	1,202,000
Other local revenue	3,339,479	10,848,622	10,462,200	10,404,079	10,789,818
State of Utah	84,331,644	89,314,800	89,073,224	93,223,760	89,696,419
Federal government	16,314,388	18,151,415	16,448,602	16,826,523	15,386,166
Total Revenues	203,676,412	219,742,886	227,940,333	228,019,647	236,941,525
Expenditures:					
Instruction	133,859,849	136,805,278	136,898,616	145,738,876	152,859,513
Child accounting and counseling	6,849,571	7,636,383	8,439,695	10,043,488	10,344,910
Media services and educational supervision	14,936,803	16,115,269	17,113,186	20,632,777	19,339,223
General district administration	1,052,007	1,006,563	1,041,495	1,154,402	1,183,005
General school administration	11,574,529	15,044,125	15,489,309	16,710,594	17,144,818
Central services	5,342,482	5,904,196	6,248,147	6,856,265	6,961,411
Operation and maintenance of school buildings	19,438,391	22,524,300	20,712,455	21,077,555	20,868,789
Student transportation	5,832,589	5,950,804	6,294,865	5,872,616	6,583,189
Child nutrition services	141,183	126,969	314,973	338,869	324,136
Community services	2,119,093	8,885,188	9,476,619	9,514,925	9,536,950
Total Expenditures	\$ 201,146,497	\$ 219,999,075	\$ 222,029,360	\$ 237,940,367	\$ 245,145,944
Special Revenue Funds					
Revenues:					
Property taxes	\$ 18,251,440	\$ 15,682,244	\$ 16,711,229	\$ 21,201,345	\$ 21,201,345
Interest on investments	71,290	251,153	241,470	223,600	225,600
Sale of food	1,326,830	1,309,015	1,416,188	1,375,175	1,409,555
Other local revenue	14,384,989	6,119,816	5,842,064	7,213,600	7,211,600
State of Utah	4,880,989	1,844,953	2,011,075	2,285,252	2,319,524
Federal government	12,455,334	9,263,101	9,334,122	8,876,764	9,162,818
Total Revenues	51,370,872	34,470,282	35,556,148	41,175,736	41,530,442
Expenditures:					
Instruction	11,796,082	4,019,118	4,086,794	5,000,000	5,000,000
Counseling	98,015	0	0	0	0
Media services and educational supervision	3,266,137	0	0	0	0
General district administration	238,669	0	0	0	0
General school administration	2,354,730	0	0	0	0
Central services	143,919	0	0	0	0
Operation and maintenance of school buildings	422,108	0	0	0	0
Child nutrition services	13,221,607	13,198,397	13,142,110	13,387,829	13,964,666
Community services and building rentals	16,048,660	19,247,395	17,768,125	23,164,345	23,164,345
Columbus - adult trainable	0	0	0	0	0
Capital outlay	2,044,057	0	0	0	0
Total Expenditures	\$ 49,633,984	\$ 36,464,910	\$ 34,997,029	\$ 41,552,174	\$ 42,129,011

(continued on the following page)

	2016-17 Actual	2017-18 * Actual	2018-19 Actual	2019-20 Revised Budget	2020-21 Budget
Capital Projects & Debt Service Funds					
Revenues:					
Property tax	\$ 29,292,645	\$ 37,769,785	\$ 39,100,011	\$ 36,820,024	\$ 30,820,024
Interest on investments	515,227	803,471	1,430,857	442,275	442,275
Other local, State of Utah & Federal	623,850	2,775,980	176,678	10,637	10,637
Total Revenues	<u>30,750,670</u>	<u>41,745,982</u>	<u>41,087,291</u>	<u>37,272,936</u>	<u>31,272,936</u>
Expenditures:					
Salaries	2,437,371	2,417,864	2,434,516	2,663,016	2,700,144
Employee benefits	1,190,810	1,212,086	1,194,650	1,333,172	1,365,943
Contracted services	20,219,433	17,683,649	36,144,009	21,468,828	9,369,100
Supplies and materials	20,791	192,013	315,943	2,295,260	1,983,319
Travel and conferences	175,145	17,895	13,478	30,595	30,595
Equipment & property acquisition	240,723	641,985	143,859	1,847,066	701,945
Bond redemption, interest & paying agent fees	9,014,538	9,014,626	9,009,606	9,015,150	9,011,050
Total Expenditures	<u>\$ 33,298,811</u>	<u>\$ 31,180,118</u>	<u>\$ 49,256,061</u>	<u>\$ 38,653,087</u>	<u>\$ 25,162,096</u>
Total All Governmental Funds					
Revenues	<u>\$ 285,797,954</u>	<u>\$ 295,959,150</u>	<u>\$ 304,583,772</u>	<u>\$ 306,468,319</u>	<u>\$ 309,744,903</u>
Expenditures	<u>\$ 284,079,292</u>	<u>\$ 287,644,103</u>	<u>\$ 306,282,450</u>	<u>\$ 318,145,628</u>	<u>\$ 312,437,051</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
2020-21 Total \$236.9 Million

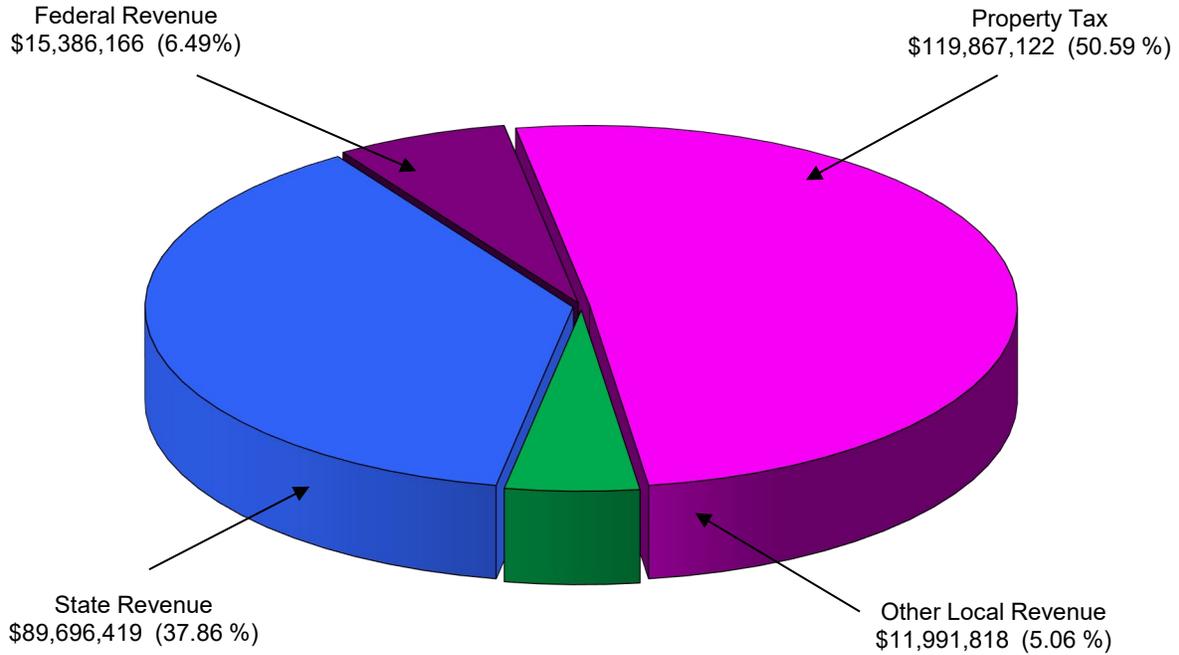


Chart 4

SALT LAKE CITY SCHOOL DISTRICT

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

2020-21 Total \$236.9 Million

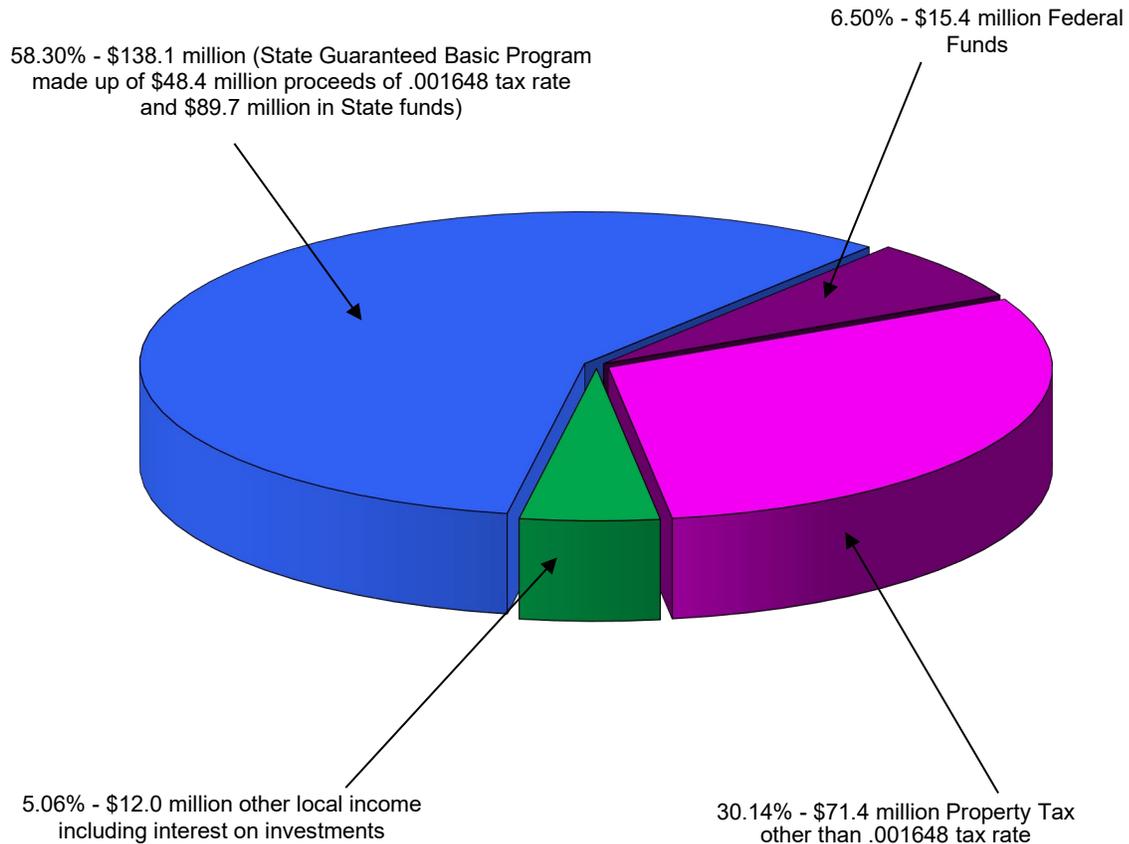


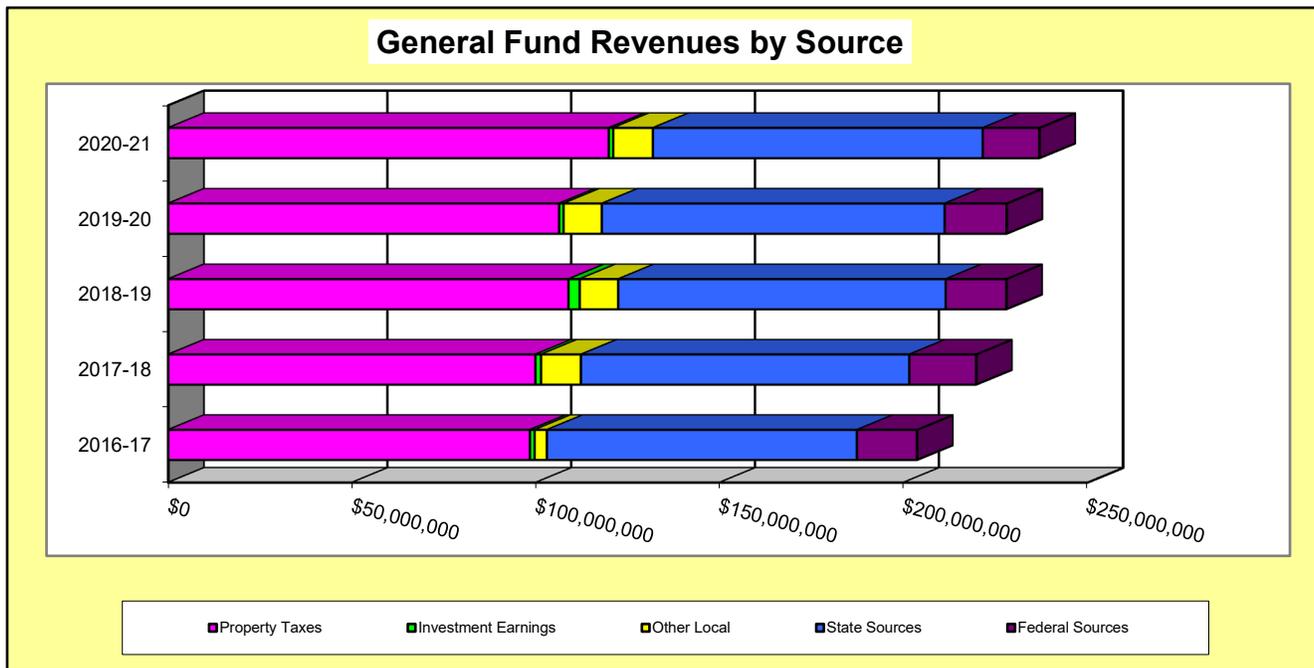
Chart 5

SALT LAKE CITY SCHOOL DISTRICT

General Fund Revenues by Source

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

Fiscal Year	Property Taxes	Investment Earnings	Other Local	State Sources	Federal Sources	Total Sources	Percent Increase From Prior Year
2016-17	\$ 98,413,434	\$ 1,277,467	\$ 3,339,479	\$ 84,331,644	\$ 16,314,388	\$ 203,676,412	3.72%
2017-18	99,904,251	1,523,798	10,848,622	89,314,800	18,151,415	219,742,886	7.89%
2018-19	108,892,192	3,064,115	10,462,200	89,073,224	16,448,602	227,940,333	3.73%
* 2019-20	106,352,285	1,213,000	10,404,079	93,223,760	16,826,523	228,019,647	0.03%
* 2020-21	119,867,122	1,202,000	10,789,818	89,696,419	15,386,166	236,941,525	3.91%



* Estimated

SALT LAKE CITY SCHOOL DISTRICT

Property Tax Revenue Summary

For Fiscal Year 2020-21 With Comparative Information for Years 2016-17 Through 2019-20

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
2016-17	\$ 98,413,434	\$ 18,251,440	\$ 29,292,645	\$ 145,957,519
2017-18	99,904,251	15,682,244	37,769,785	153,356,280
2018-19	108,892,192	16,711,229	39,100,011	164,703,432
2019-20	106,352,285	21,201,345	36,820,024	164,373,654
2020-21	119,867,122	21,201,345	30,820,024	171,888,491

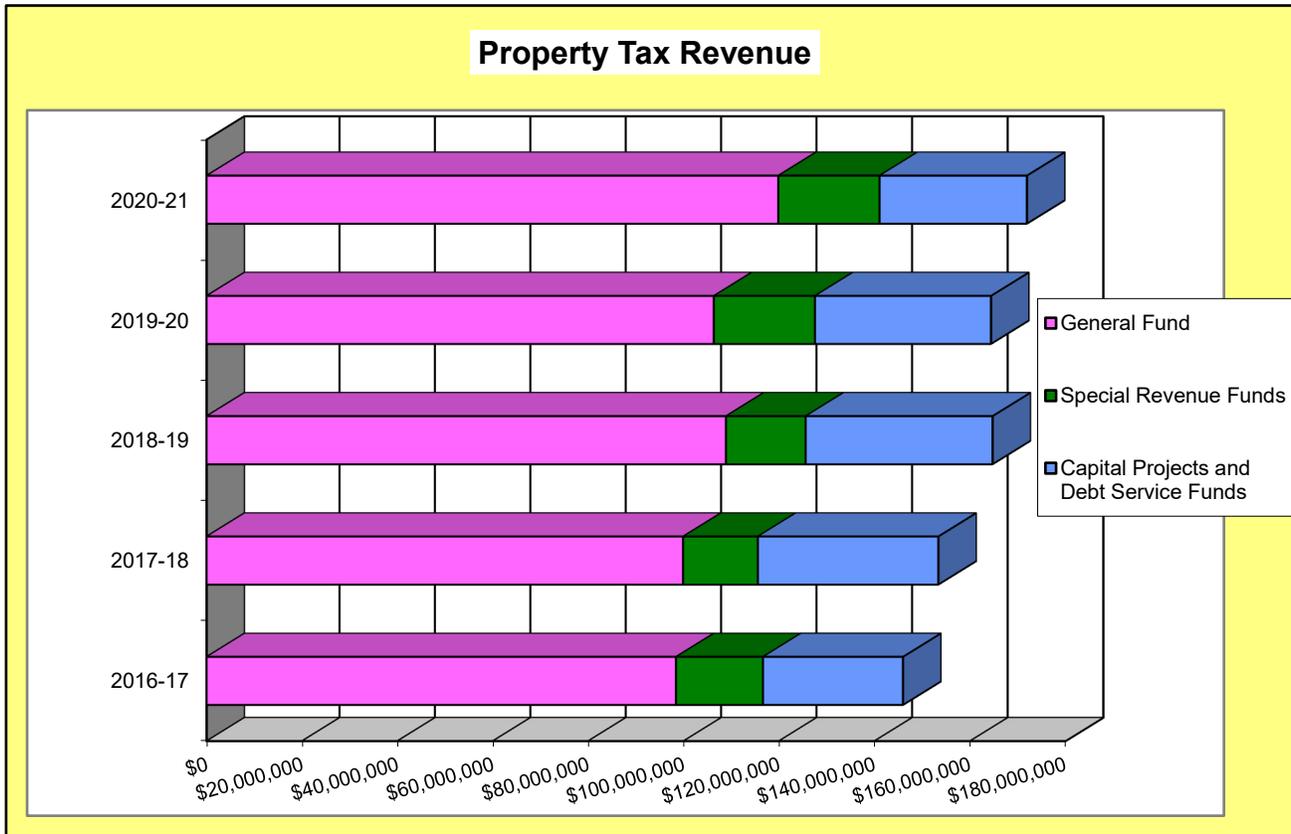
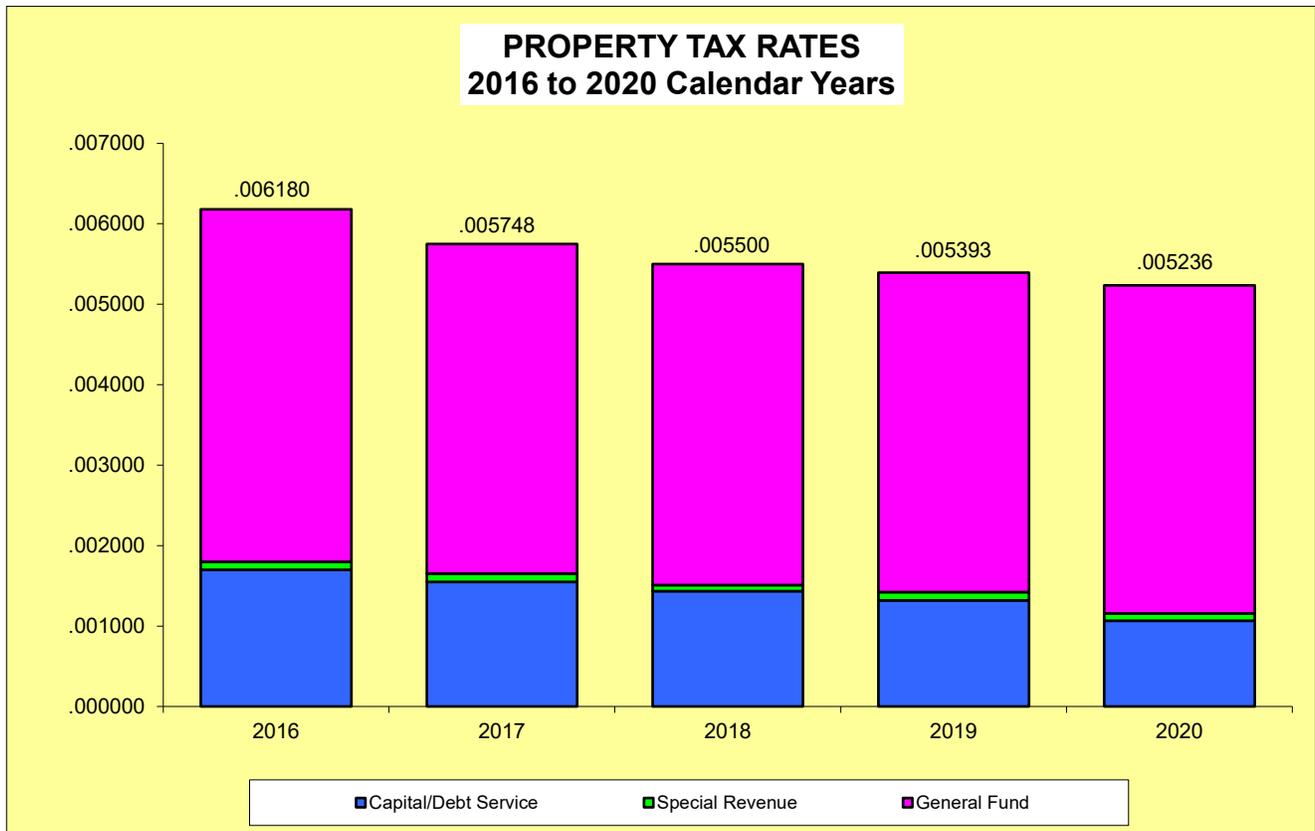


Chart 7

SALT LAKE CITY SCHOOL DISTRICT

Schedule of Property Tax Rates by Fund
Years Ended 2016 through 2020

Calendar Year	Capital Projects and Debt Service	Special Revenue Funds	General Fund	Total Funds
<u>Tax Rates Per \$1 of Taxable Value</u>				
2016	.001699	.000099	.004382	.006180
2017	.001548	.000104	.004096	.005748
2018	.001433	.000074	.003993	.005500
2019	.001318	.000105	.003970	.005393
2020	.001064	.000094	.004078	.005236



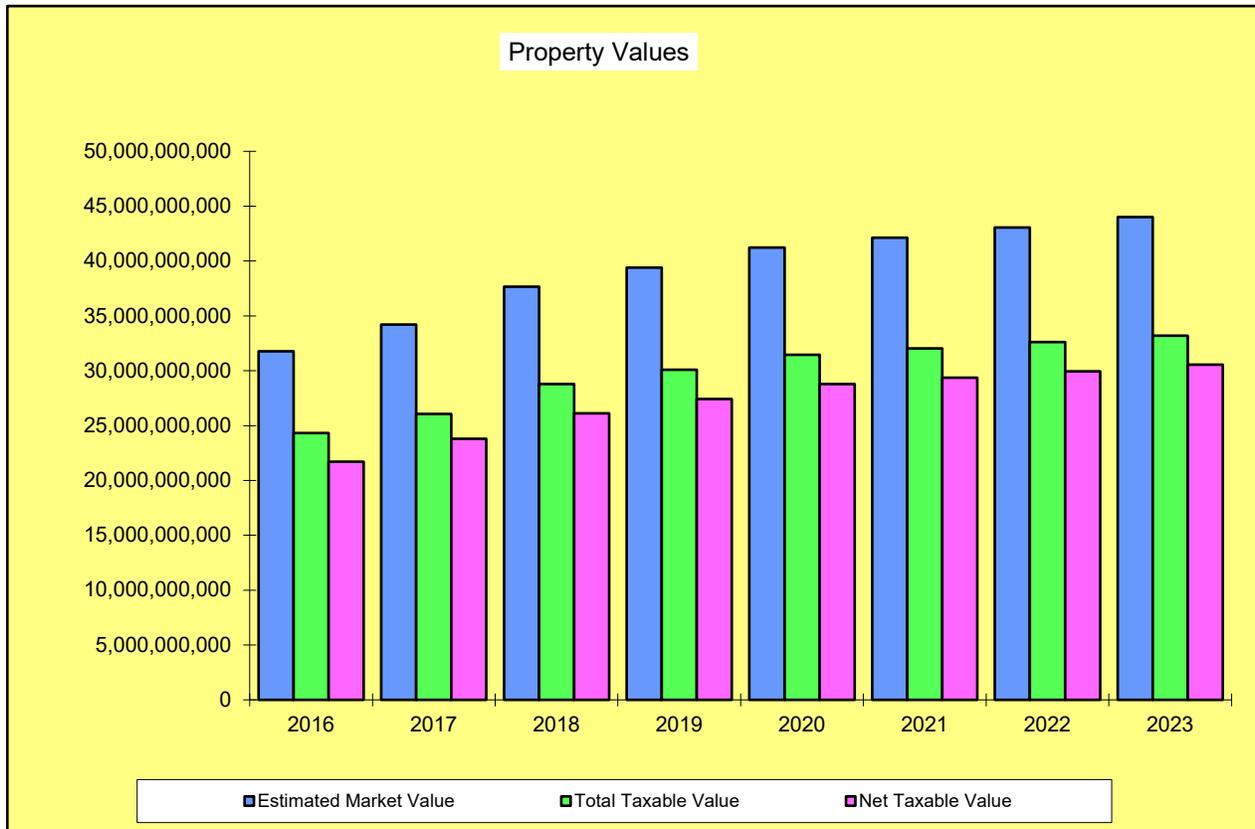
SALT LAKE CITY SCHOOL DISTRICT

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

Years Ended 2016 through 2023

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
2016	31,767,892,472	9.70%	24,316,056,902	9.94%	21,722,522,598	9.45%
2017	34,202,174,968	7.66%	26,048,338,936	7.12%	23,794,527,523	9.54%
2018	37,655,084,179	10.10%	28,799,214,201	10.56%	26,124,838,565	9.79%
* 2019	39,391,046,353	4.61%	30,092,504,259	4.49%	27,418,128,622	4.95%
* 2020	41,226,313,385	4.66%	31,462,965,569	4.55%	28,788,589,932	5.00%
** 2021	42,133,292,279	2.20%	32,029,298,949	1.80%	29,364,361,731	2.00%
** 2022	43,060,224,710	2.20%	32,605,826,330	1.80%	29,951,648,965	2.00%
** 2023	44,007,549,653	2.20%	33,192,731,204	1.80%	30,550,681,945	2.00%



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

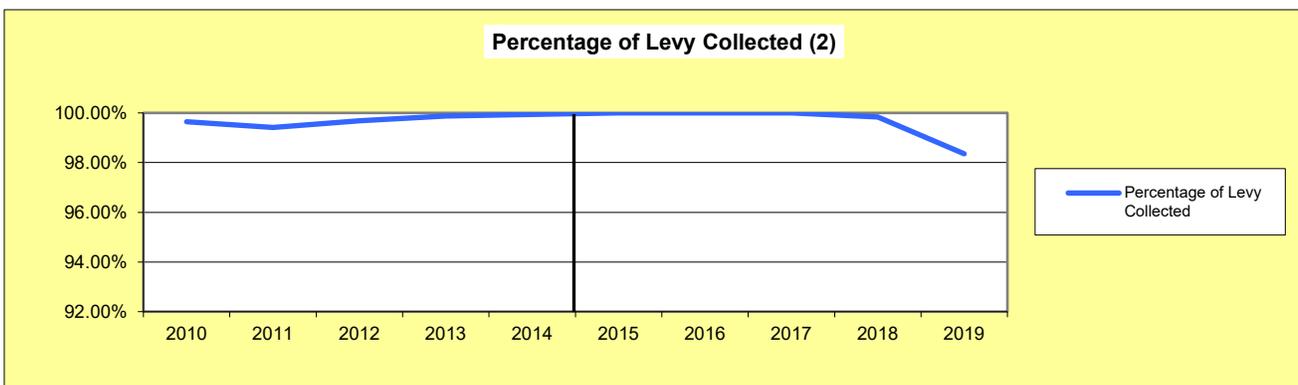
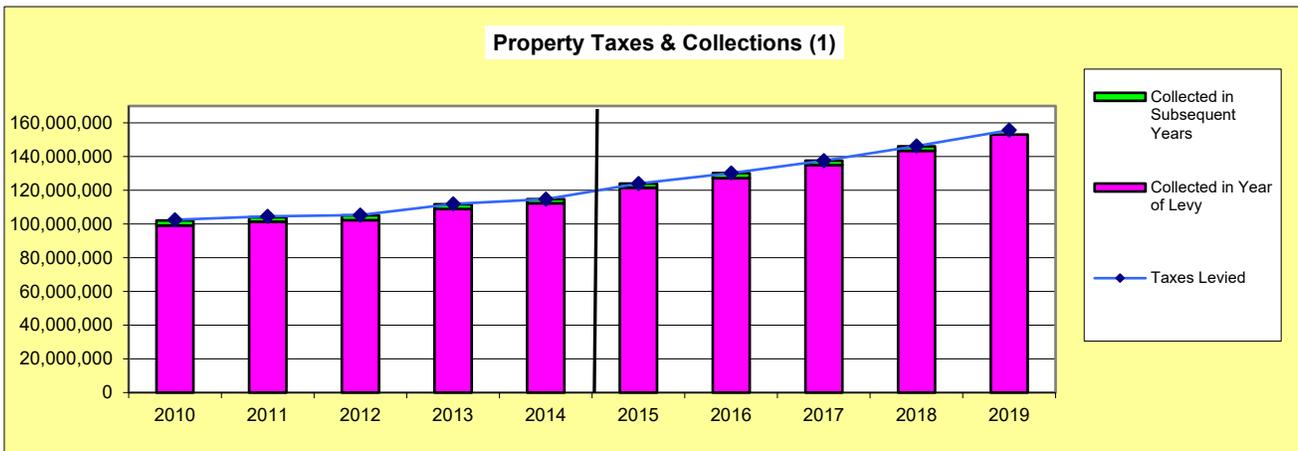
** Projected

SALT LAKE CITY SCHOOL DISTRICT

Property Tax Levied and Collected

Calendar Years Ended 2010 through 2019

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)
2010	\$102,507,323	\$98,984,079	96.56%	\$3,159,559	\$102,143,638	99.65%
2011	104,561,807	101,267,001	96.85%	2,685,807	103,952,808	99.42%
2012	105,362,837	102,220,670	97.02%	2,805,384	105,026,054	99.68%
2013	111,823,157	108,914,237	97.40%	2,767,961	111,682,198	99.87%
2014	114,709,677	112,196,238	97.81%	2,449,230	114,645,468	99.94%
2015	124,014,302	121,622,690	98.07%	2,391,612	124,014,302	100.00%
2016	130,306,483	127,231,689	97.64%	3,074,794	130,306,483	100.00%
2017	137,552,872	135,004,720	98.15%	2,548,152	137,552,872	100.00%
2018	146,253,990	143,353,239	98.02%	2,664,365	146,017,604	99.84%
2019	155,641,359	153,079,340	98.35%	0	153,079,340	98.35%



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

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

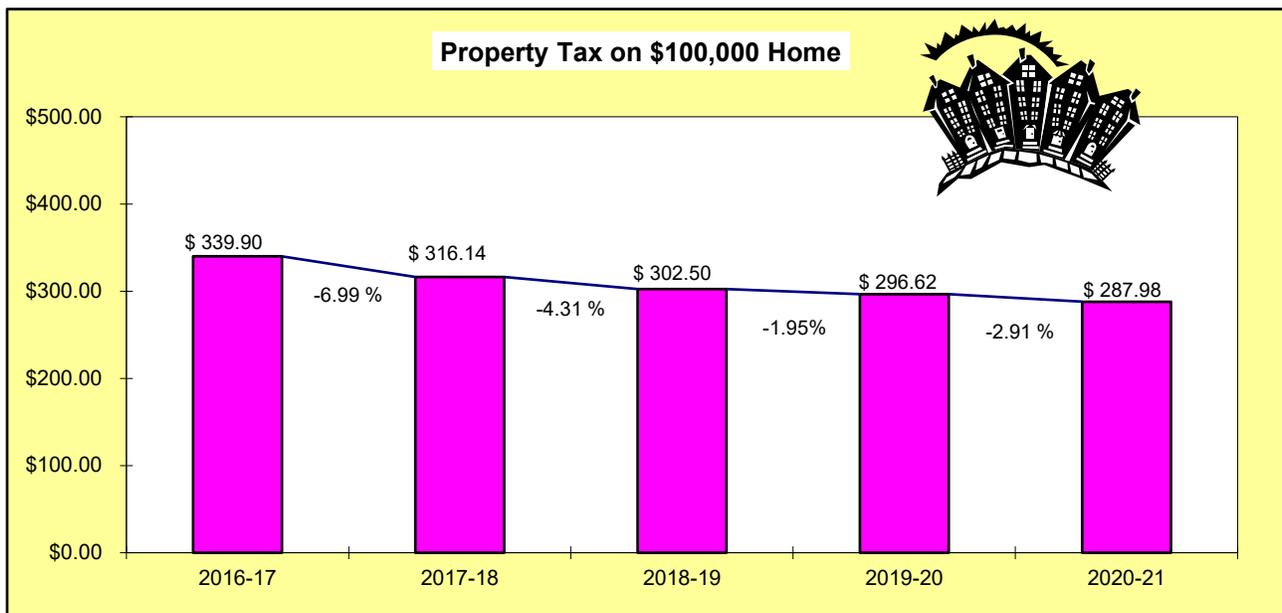
Chart 10

SALT LAKE CITY SCHOOL DISTRICT

Impact of Budget on Taxpayers

For Fiscal Year 2020-21 With Comparative Information for Years 2016-17 Through 2019-20

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 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	.006180	.005748	.005500	.005393	.005236
Property tax due	\$339.90	\$316.14	\$302.50	\$296.62	\$287.98
Property Tax increase (decrease) from prior year	(\$6.76)	(\$23.76)	(\$13.64)	(\$5.88)	(\$8.63)
Percent Change from Prior Year	-1.95%	-6.99%	-4.31%	-1.95%	-2.91%



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

Year	Series 2010		Series 2012	
Ending June 30	\$18,255,000		\$16,360,000	
	Principal	Interest	Principal	Interest
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	\$7,225,000	\$624,800	\$1,885,000	\$56,550

Year	Series 2013		Grand Totals		
Ending June 30	\$21,840,000		Total	Total	Total
	Principal	Interest	Principal	Interest	Debt Service
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	\$11,265,000	\$1,396,000	\$20,375,000	\$2,077,350	\$22,452,350

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
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	\$436,511	\$11,436,511

SALT LAKE CITY SCHOOL DISTRICT
District Employee and Staffing Levels
For Fiscal Years 2016-17 Through 2020-21

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.

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Proposed
Instruction					
Certified	1,294.38	1,275.11	1,232.00	1,235.40	1,238.40
Other	468.93	461.92	447.44	481.27	481.27
Supporting Services:					
Students	80.67	85.98	91.87	103.80	103.80
Instructional Staff	159.58	157.30	153.35	156.74	156.74
General District Administration	4.00	4.00	4.00	4.00	4.00
General School Administration	139.09	167.72	157.97	158.94	158.94
Central Services	54.26	55.73	55.99	54.49	54.49
Operation & Maintenance of Buildings	212.79	197.50	201.11	204.84	204.84
Student Transportation	60.35	57.82	57.30	55.29	55.29
Internal Service Funds & Other	43.92	44.40	35.84	38.24	38.24
Other Community Services	225.57	223.57	219.89	223.16	223.16
Child Nutrition Services	144.27	142.66	136.42	117.88	117.88
Capital Projects	40.20	35.46	33.98	34.98	34.98
Total	<u>2,928.01</u>	<u>2,909.18</u>	<u>2,827.15</u>	<u>2,869.03</u>	<u>2,872.03</u>
Licensed Teachers	1,352.18	1,352.18	1,356.27	1,316.98	1,319.98
Non Teaching Staff	1,575.83	1,557.00	1,470.88	1,552.05	1,552.05
Total	<u>2,928.01</u>	<u>2,909.18</u>	<u>2,827.15</u>	<u>2,869.03</u>	<u>2,872.03</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 of a professional learning community.

District resources are allocated to Support the District mission to cultivate a love of learning in a diverse and inclusive school community. 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.** 3 and 4 year-old students attend the SLC Pre-K or Head Start program for more than 10 days.
- 1B. **Enter Kindergarten Academically Prepared.** Students are proficient in English Language Arts and Mathematics on the SLCSK Kindergarten Fall Screener.
- 1C. **Exit Kindergarten Academically Prepared For First Grade.** Students are proficient in English Language Arts and Mathematics on the SLCSK End-of-Level tests.

2. Third Grade

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

3. Exiting Elementary

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

Exiting Middle School

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

Good Transition into High School

- 5A. **Exit 9th Grade on Grade Level.** Students are proficient in English Language Arts, Mathematics, and Science on the SAGE/Utah ASPIRE Plus 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/Utah Aspire Plus 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/Utah ASPIRE Plus Science tests.
- 6C. **Prepared for Post-secondary Training.** Students have earned at least one full credit in an Advanced Placement, International Baccalaureate, or Concurrent Enrollment course, or earned at least 2 full credits in Career and Technology Education courses, or student has a composite score of 18 or higher on the ACT.
- 6D. **Exit High School Graduating On-Time.** Student graduates by the end of summer of their senior year or sooner.

College, Training and Life-Long Learning

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

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

Curriculum

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

Instruction

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

Assessment & Evaluation

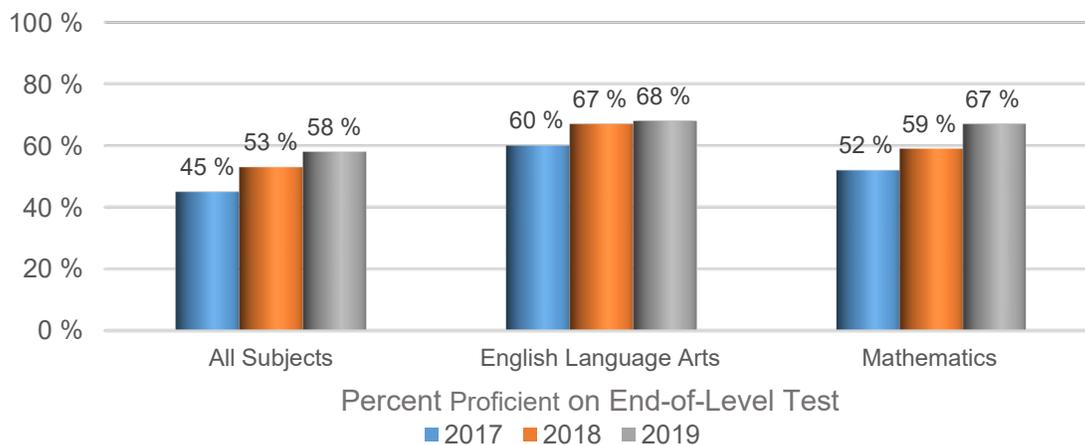
Delivering traditional and computer-based assessments and leveraging state-of-the-art technology to provide immediate feedback. Results are provided to students, parents, teachers, and schools to support decision making for educational goal attainment.

PATHWAY INDICATORS— CURRICULUM, INSTRUCTION, AND ASSESSMENT

Measuring Success in Content Areas

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

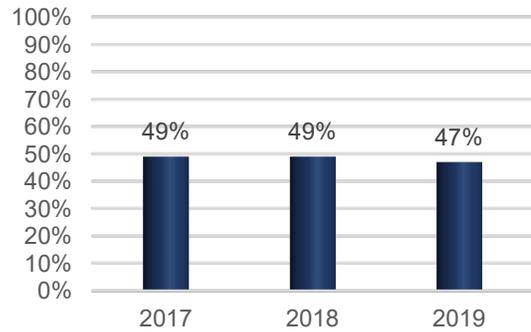
1C. Exit Kindergarten Academically Prepared for First Grade



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



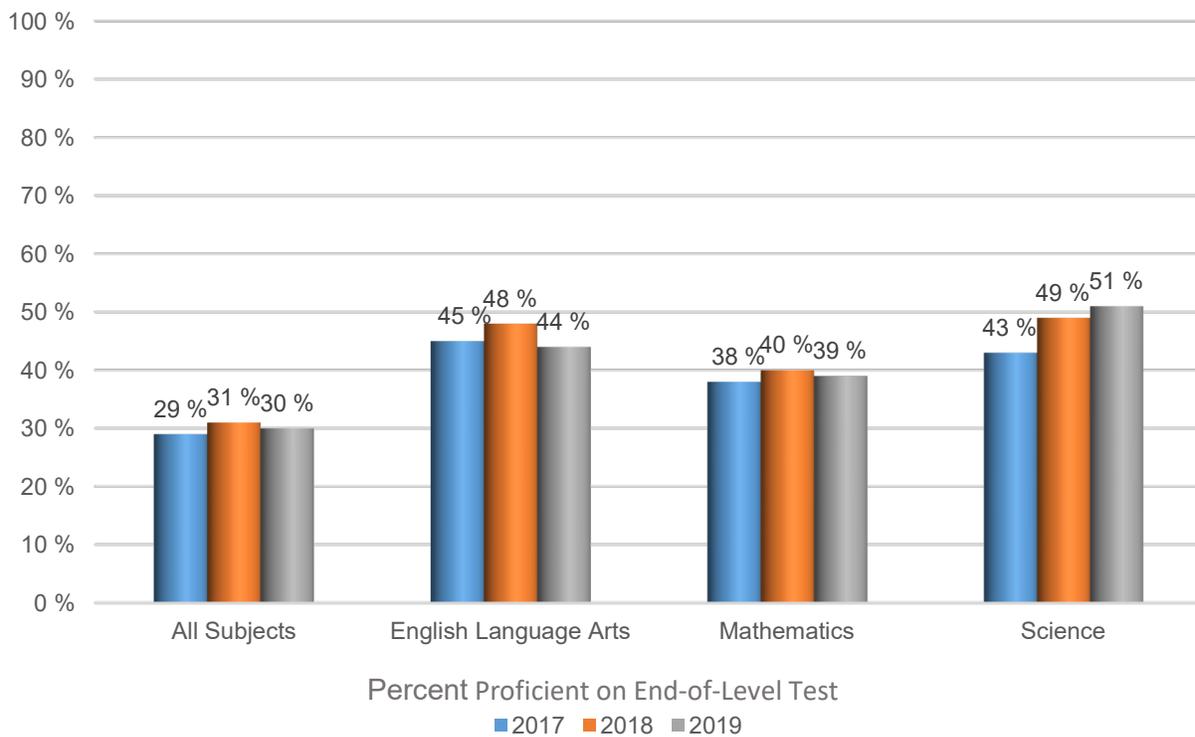
2A. Exit Kindergarten Academically Prepared for First Grade



Percent Proficient on End-of-Level English Language Arts Test

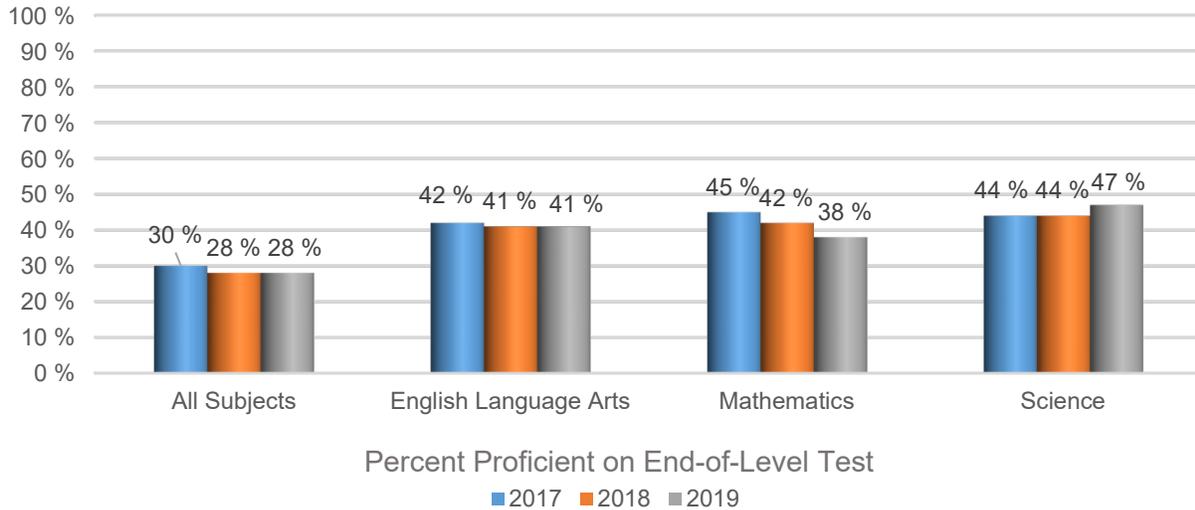
Indicator 3A, Exit Elementary Academically Prepared for Middle School: Students are on grade level in English Language Arts, Mathematics, and Science. Students demonstrate proficiency on the Utah Core Standards in English Language Arts, Mathematics, and Science by scoring a 3 or 4 on SAGE/RISE.

3A. Exit Elementary Academically Prepared for Middle School



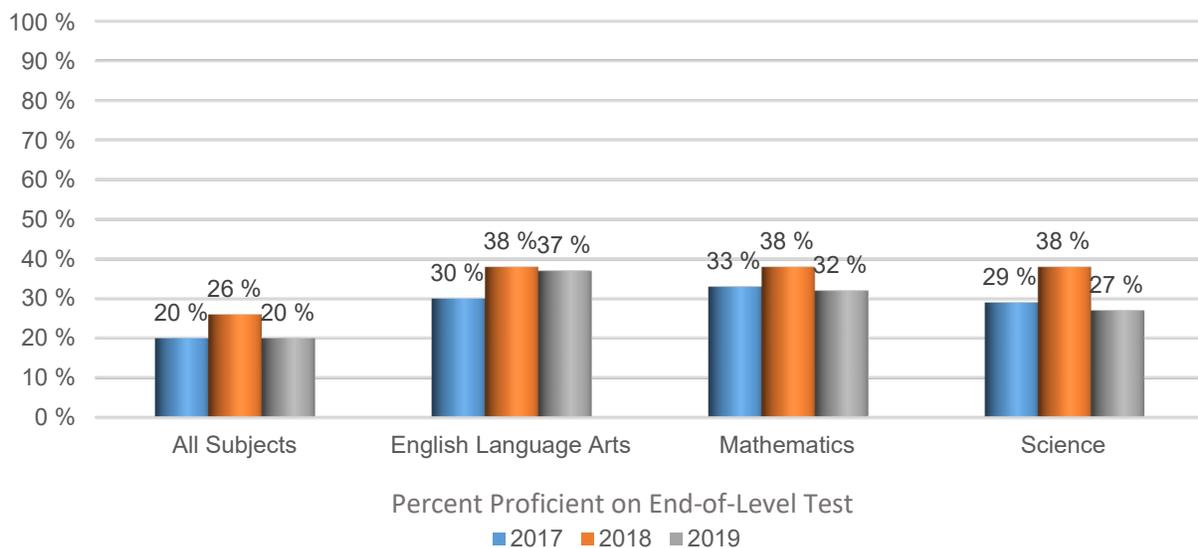
Indicator 4A, Exit Elementary Academically Prepared for High School: Students are on grade level in English Language Arts, Mathematics, and Science. Students demonstrate proficiency on the Utah Core Standards in English Language Arts, Mathematics, and Science by scoring a 3 or 4 on SAGE/RISE.

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/Utah ASPIRE Plus.

5A. Complete 9th Grade Proficient on SAGE/RISE Tests

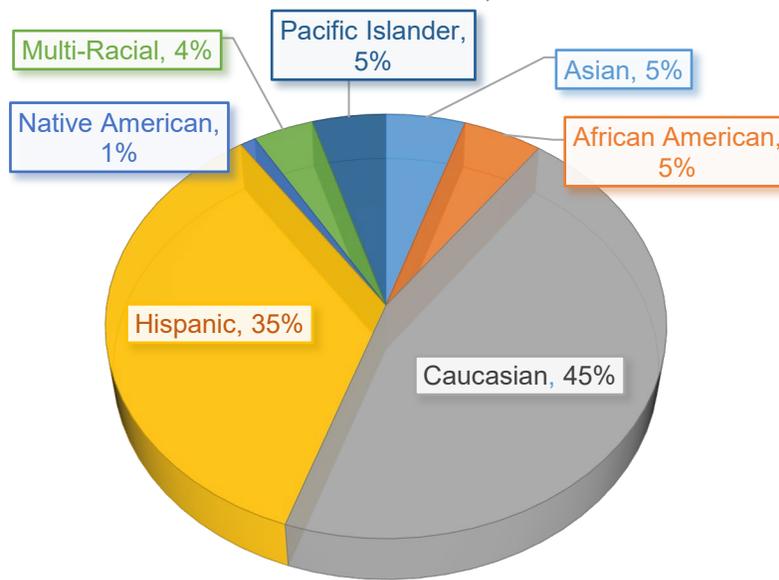


STUDENT ACHIEVEMENT PLAN – EDUCATIONAL EQUITY AND ADVOCACY

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, 2019



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.

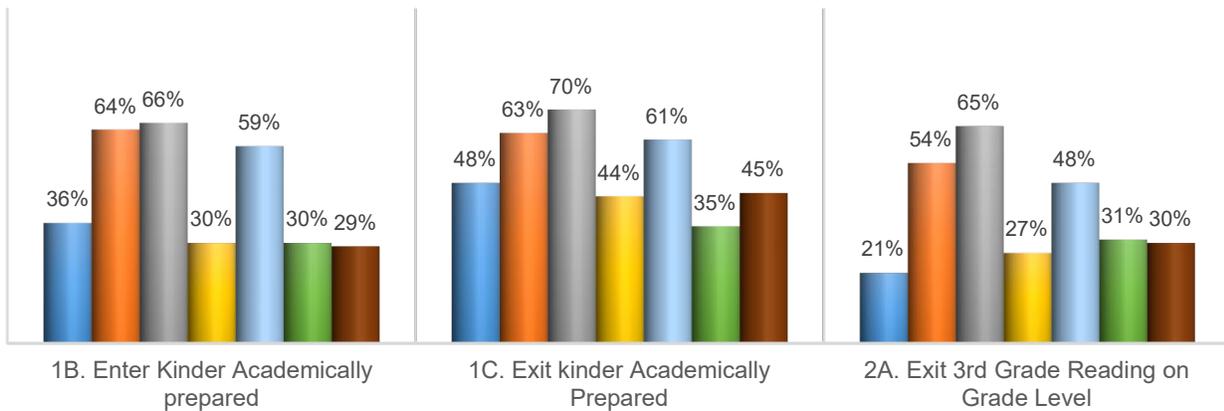
**PATHWAY INDICATORS – EDUCATIONAL EQUITY AND ADVOCACY
ALL MEASUREMENTS DISAGGREGATED BY STUDENT ETHNICITY**

Percent of Students Meeting Pathway Indicator Goals by Ethnicity

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

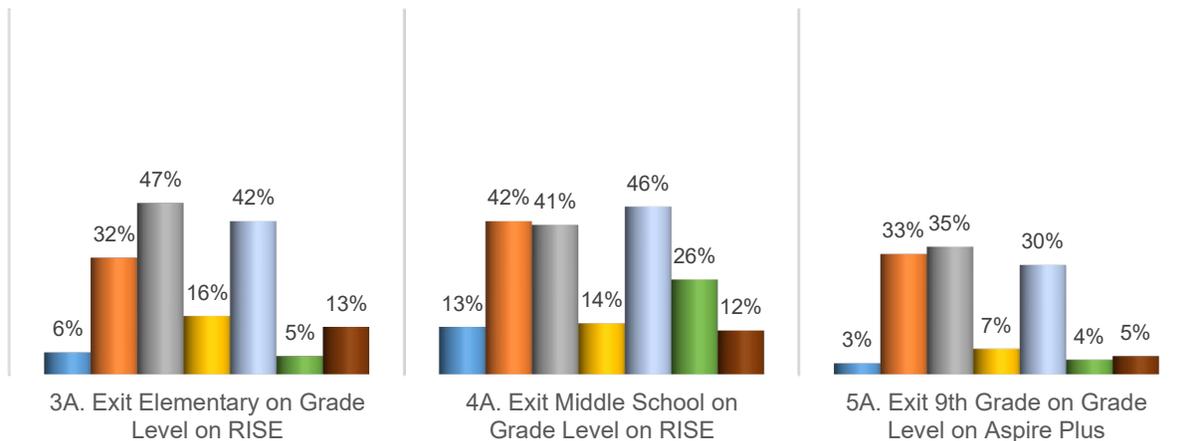
**Elementary Pathway Indicators
2018-2019 School Year**

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



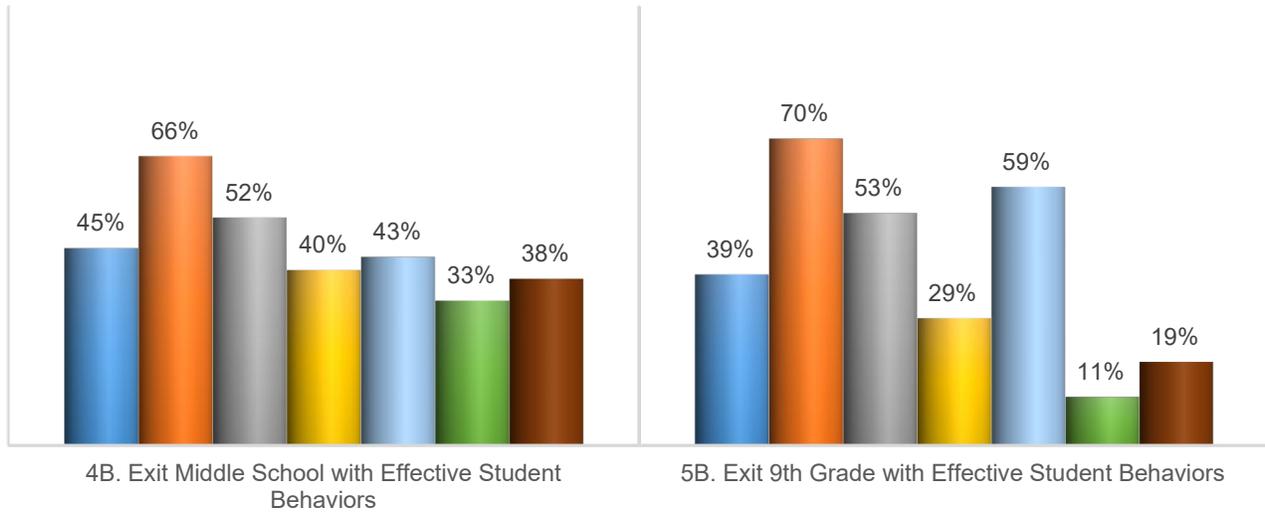
RISE/Aspire Plus Pathway Indicators-Percent of Students Proficient in all RISE/Aspire Plus Subject Areas 2018-2019 School Year

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



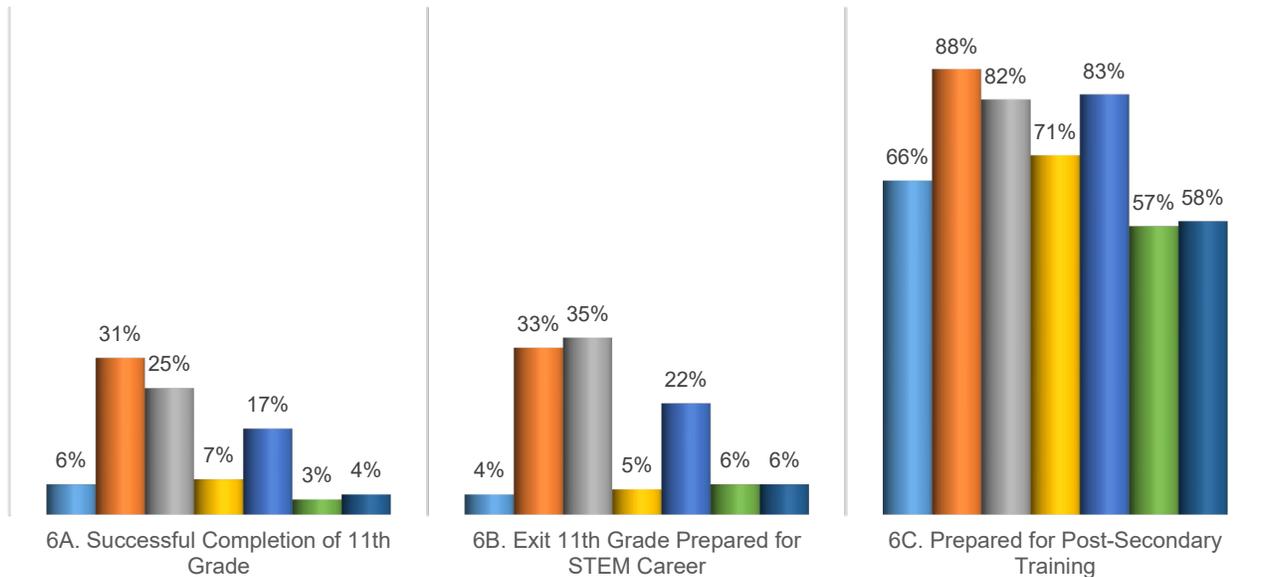
**Effective Student Behavior Pathway Indicators
2018-2019 School Year**

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



High School Pathway Indicators 2018-2019 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 2017-2018 and 2018-2019 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 61% to 19% average proficient. It is evident that achievement gaps exist between ethnic groups in SLCS.

% Proficient on End-of-Level Testing 2018 to 2019	English/Language Arts		Math		Science	
	2018	2019	2018	2019	2018	2019
Asian	50%	55%	54%	60%	44%	51%
African American	26%	29%	24%	27%	19%	19%
Caucasian	64%	68%	62%	65%	60%	61%
Hispanic	28%	31%	30%	32%	24%	25%
Native American	32%	29%	31%	24%	26%	26%
Multi-Racial	60%	63%	58%	61%	58%	57%
Pacific Islander	30%	32%	32%	33%	20%	21%

All ethnic groups stayed the same or increased in percent proficient for all subject areas with the exception of the Native American subgroup in ELA and math. Asian students showed the greatest increases in all subject areas.

Community Education/Community Learning Centers

**Rose Park
CLC**



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

**Mountain
View/
Glendale
CLC**



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

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

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

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

STUDENT ACHIEVEMENT PLAN – COMMUNICATION AND COMMUNITY ENGAGEMENT

Communication and Community Engagement

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

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

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



STUDENT ACHIEVEMENT PLAN – FAMILY AND SCHOOL COLLABORATION

Family and School Collaboration

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

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

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



STUDENT ACHIEVEMENT PLAN – EARLY CHILDHOOD

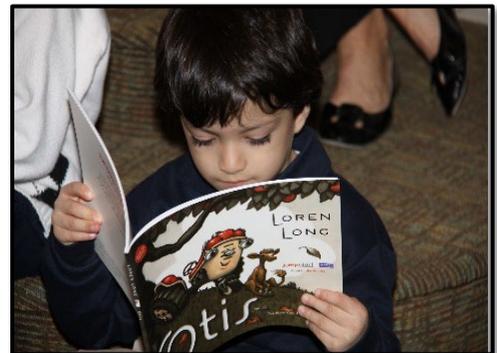
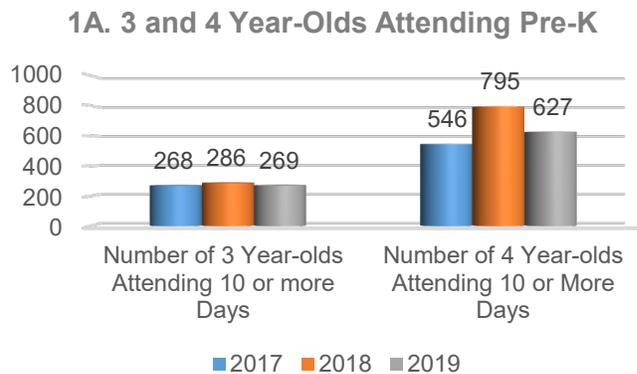
Early Childhood

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

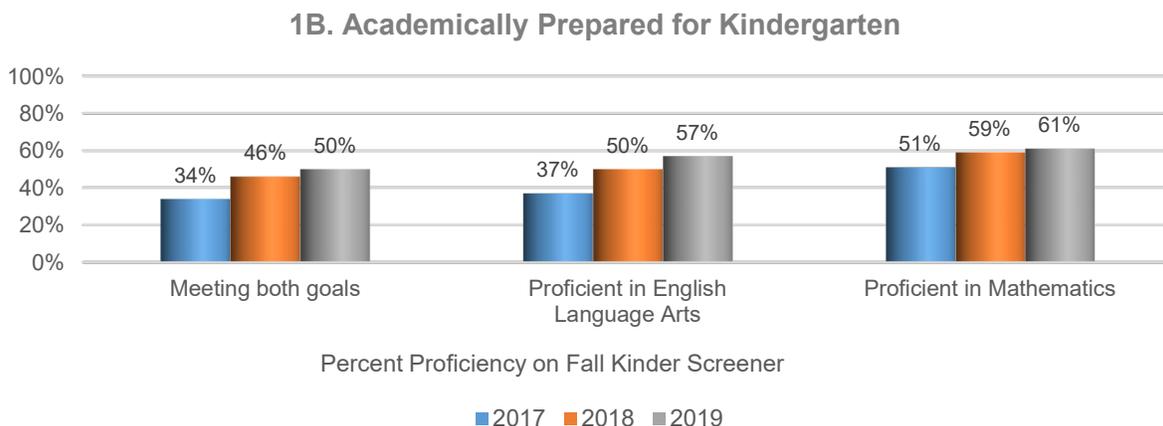
PATHWAY INDICATORS – EARLY CHILDHOOD

Measuring Pre-K Preparedness

Indicator 1A, Access to quality Pre-K: 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 SLCSD Kindergarten Fall Screener.



STUDENT ACHIEVEMENT PLAN – STUDENT SUCCESS

Student Success

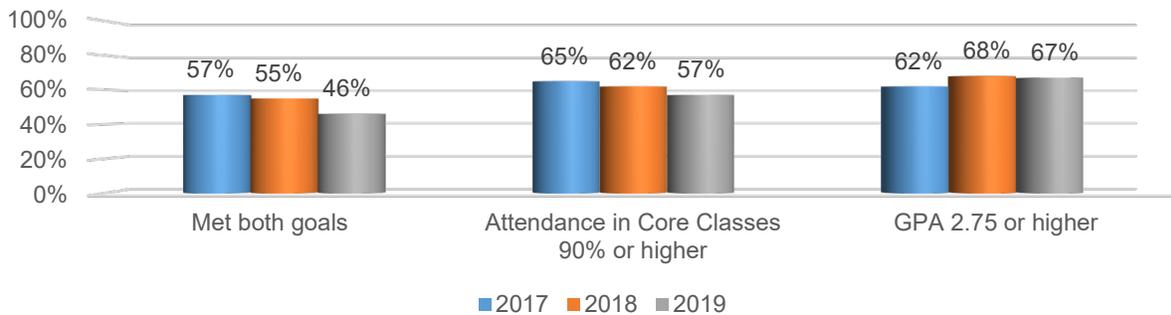
Providing opportunities for students to engage and connect to activities and school. Ensuring graduation credit is earned and career pathways explored. Student success is at the core of our work. Individual planning and building relationships with every student is critical. It is imperative for students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

PATHWAY INDICATORS – STUDENT SUCCESS

Measuring Student Behaviors

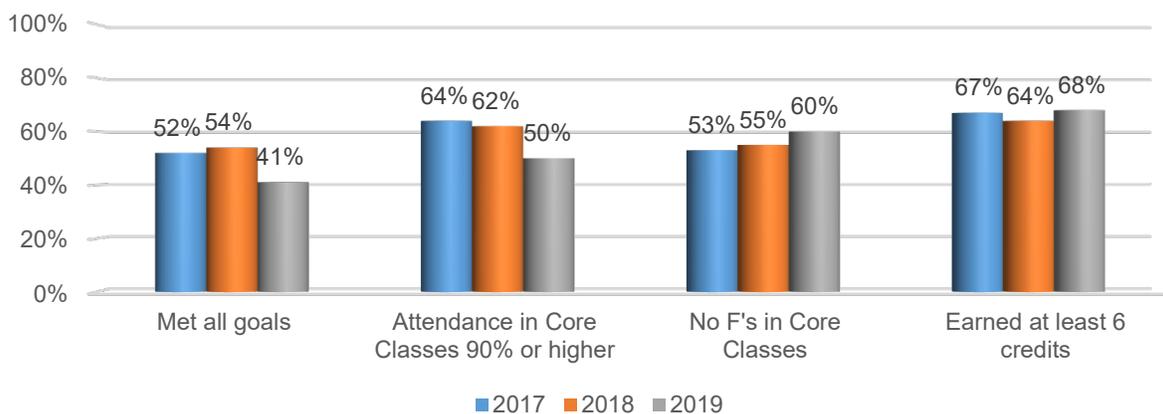
Indicator 4B, Exit Middle School effective behaviors: Students have attendance rates of 90% or higher in core classes and cumulative Grade Point Averages of 2.75 or higher.

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.

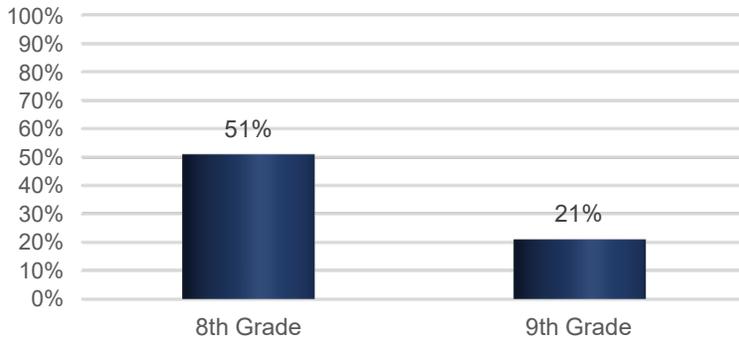
5B. Exiting 9th Grade Effective Behaviors



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
2018-2019 School year

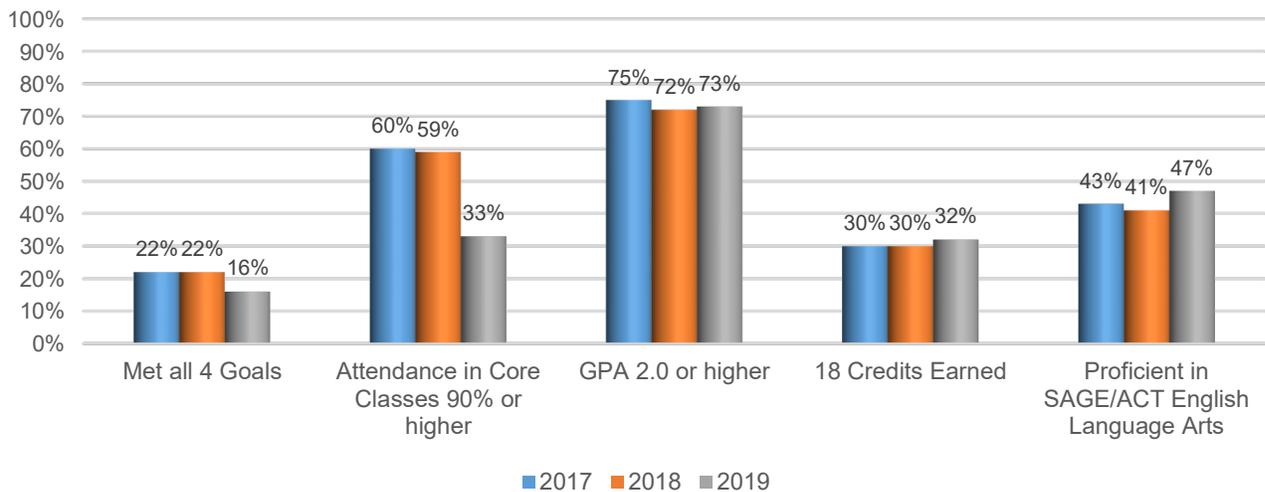


*This indicator is in its first year of development. The sample above is a preliminary count and calculates with 108 9th graders and 416 8th graders.

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/Utah ASPIRE Plus English Language Arts test.

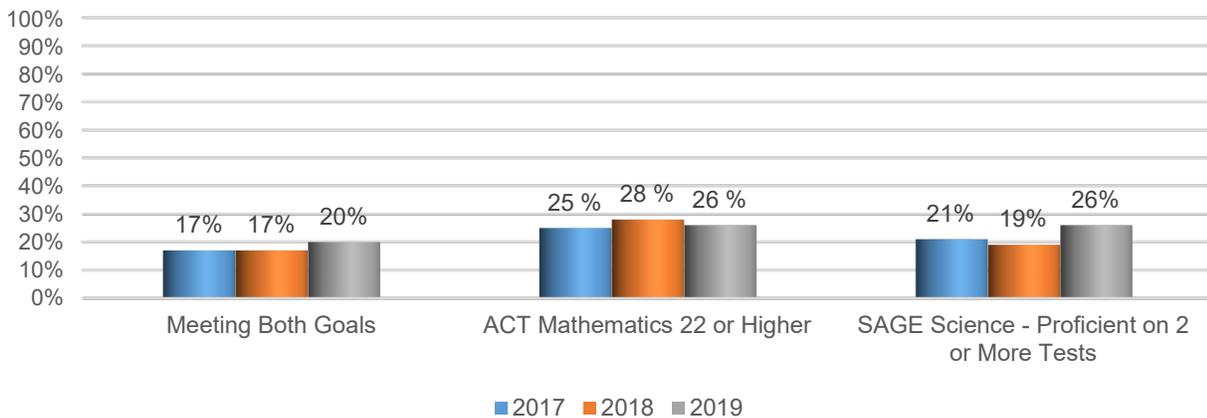
6A. Successfully Complete 11th Grade



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/Utah ASPIRE Plus tests.

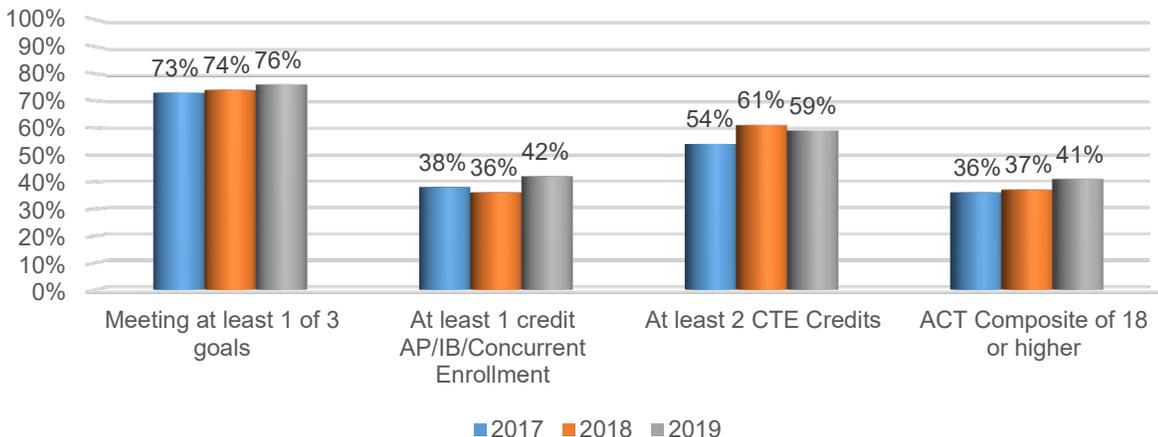


6B. Exit 11th Grade STEM



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.

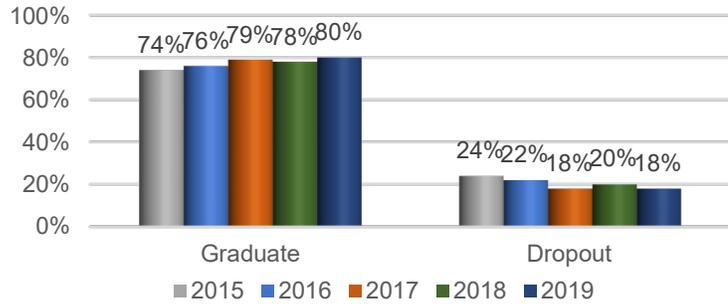
6C. Prepared for Post-Secondary Training



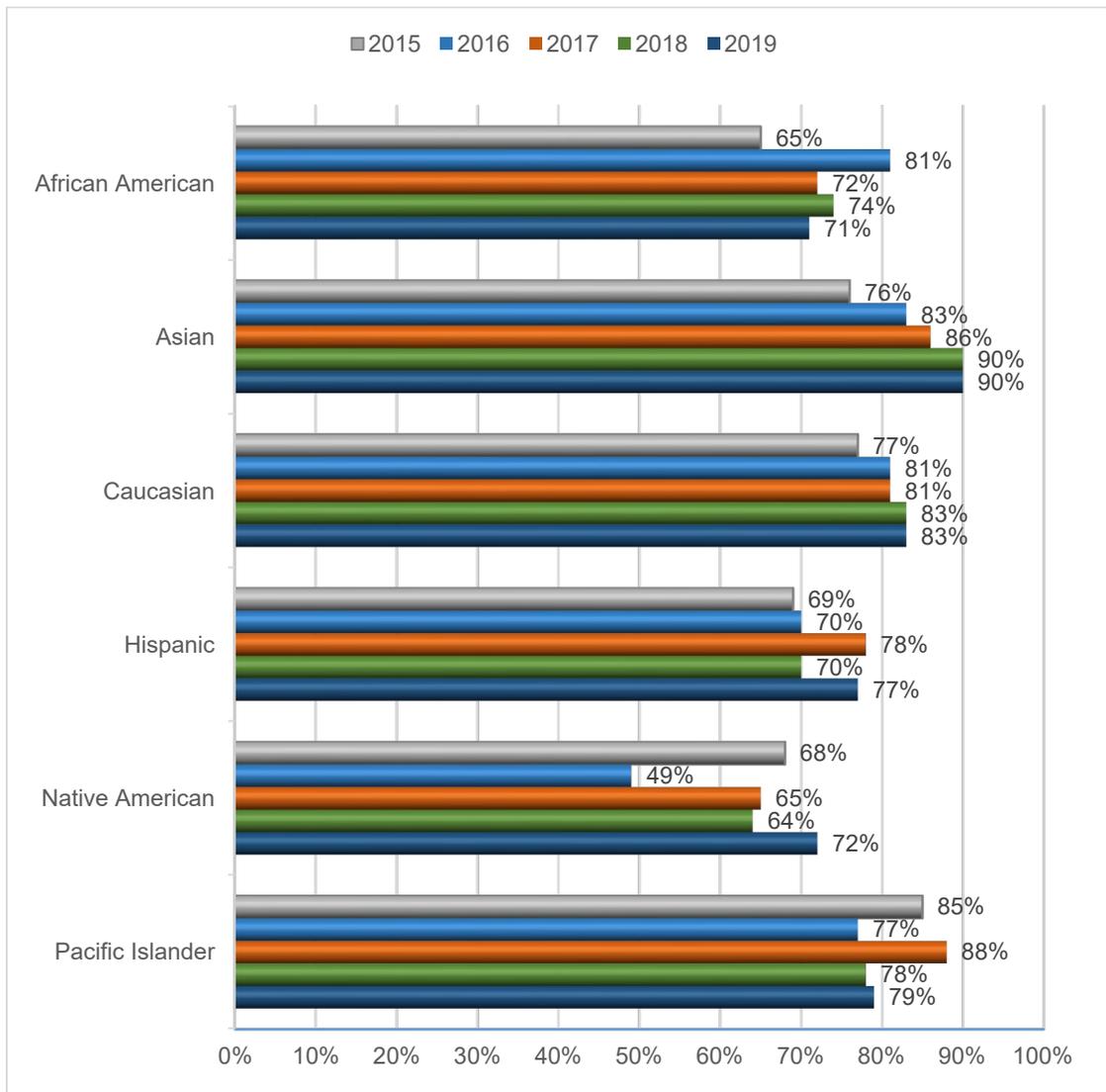
Indicator 6D, Exit high school graduating on-time: Student graduates by the end of summer of their senior year or sooner.

*Averages include the two district-sponsored charter school, Salt Lake Center for Science Education (SLCSE) and Salt Lake School for the Performing Arts (SPA).

6D. Graduation and Dropout Rates 5-Year Trend



Graduation Rates by Year and Ethnicity

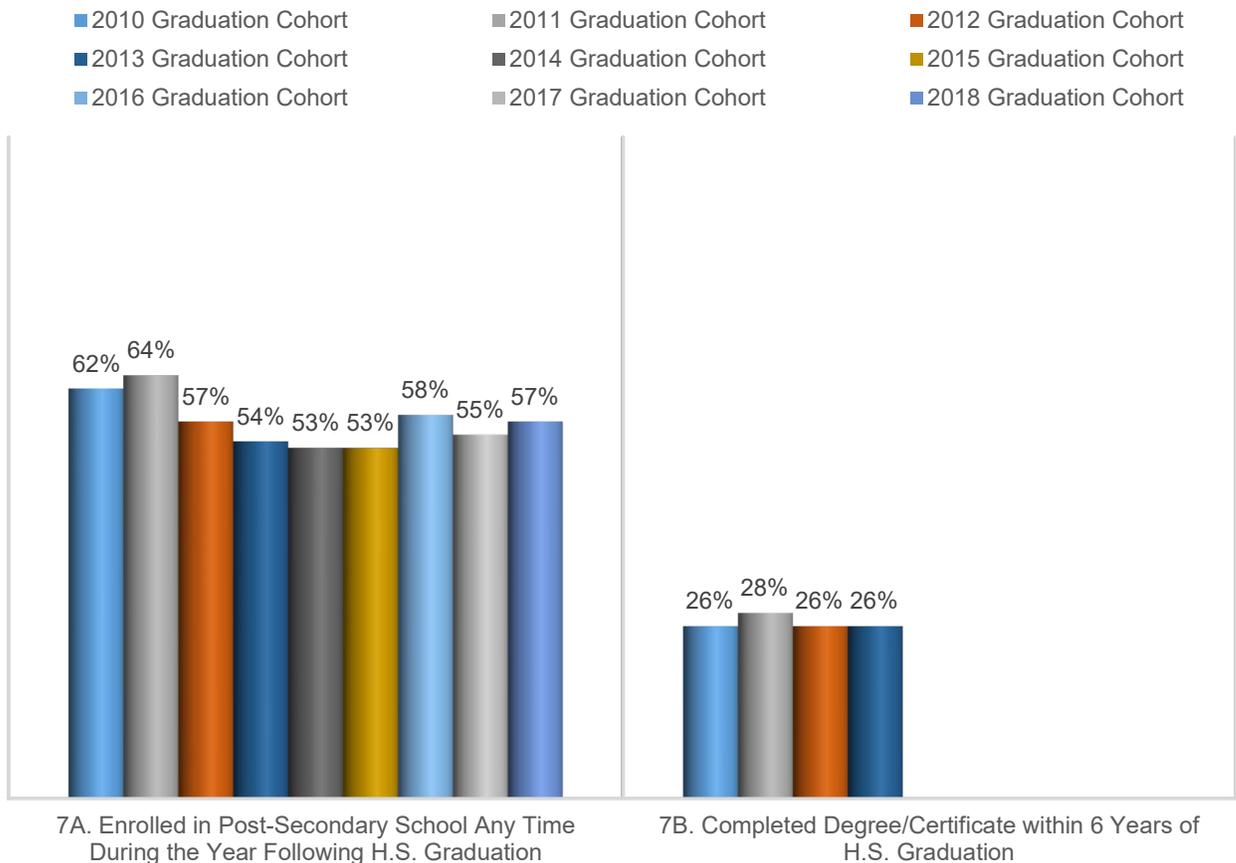


Post-Secondary Enrollment

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.

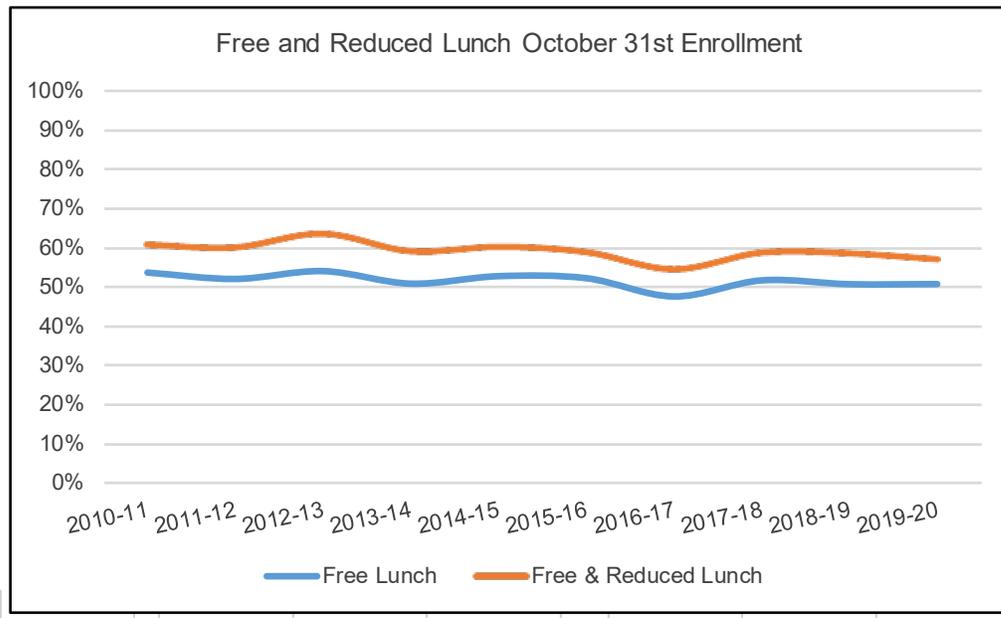


Free and Reduced Lunch Trends

Free and Reduced Lunch Trends

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

Fiscal Year	October 31 Enrollment			Percent		
	Free	Reduced	Total	Free	Reduced	Total
2010-11	13,535	1,785	25,197	53.72%	7.08%	60.80%
2011-12	13,206	2,027	25,348	52.10%	8.00%	60.10%
2012-13	13,543	2,360	25,043	54.08%	9.42%	63.50%
2013-14	12,856	2,085	25,254	50.91%	8.26%	59.16%
2014-15	13,116	1,853	24,839	52.80%	7.46%	60.26%
2015-16	13,066	1,667	24,986	52.29%	6.67%	58.97%
2016-17	11,367	1,681	23,847	47.67%	7.05%	54.72%
2017-18	12,219	1,682	23,617	51.74%	7.12%	58.86%
2018-19	11,373	1,763	22,401	50.77%	7.87%	58.64%
2019-20	11,184	1,403	22,018	50.79%	6.37%	57.17%



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.

Every Student Succeeds Act (ESSA). The Every Student Succeeds Act reauthorized the Elementary and Secondary Education Act (ESEA) and replaced No Child Left Behind (NCLB). The primary goal of ESSA is to improve educational equity for students by providing federal funds to school districts serving economically disadvantaged students. The main purpose of ESSA is to make sure public schools provide a quality education for all students.

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.