

# **Salt Lake City School District**

## **Annual Budget Fiscal Year 2022-23**



### **Salt Lake City School District**

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

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

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**SCHOOL DISTRICT**  
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## **TABLE OF CONTENTS**

### **THE INTRODUCTORY SECTION OF THE BUDGET CONTAINS:**

Introductory Section Table of Contents .....	iii
Board of Education and Administration .....	v
ASBO Meritorious Budget Award .....	vii
Executive Summary .....	1
Introduction .....	1
Organization .....	2
• Budget Presentation .....	2
• Budget Development .....	3
Financial .....	3
• Governmental Funds .....	3
• Internal Service Funds .....	4
• Revenue .....	4
• Expenditures .....	5
• Fund Balance and Retained Earnings .....	6
Other Information .....	6
• Students .....	6
• District Staffing & Resource Allocation .....	8
• Property Taxes .....	8
• Capital Improvement & Debt Service Plan .....	9
Education Program Goals .....	10

### **THE ORGANIZATIONAL SECTION OF THE BUDGET CONTAINS:**

Organizational Section Table of Contents .....	21
The District Entity .....	22
Administrative Organizational Chart .....	26
District Vision, Mission, & 2016-2023 Student Achievement Plan .....	27
Significant Laws Affecting this Budget .....	30
Budget Development and Administration Procedures .....	32
Budget Development Process .....	35
Capital Projects Process .....	35
Budget Administration and Management Process .....	35
Budget Development Timeline .....	36
Explanation of Function Classification of Expenditures .....	37

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

Financial Section Table of Contents .....	39
Major Revenue Sources, Underlying Assumptions, and Significant Revenue Trends .....	40
Summary of Budgets:	
• Summary of Budgets – All Governmental Fund Types .....	43
• Summary of Budgets – All Operational Funds .....	51
Governmental Funds:	
• The General Fund .....	59
• Summary of Budgets – Special Revenue Funds .....	71
• Summary of Budgets – Capital Projects & Debt Service Funds .....	83
• The District's Current Debt Obligations .....	95
Internal Service Funds:	
• Summary of Budgets – Internal Service Funds .....	99
Program Summaries:	
• General Fund Budget – Recap of Program Expenditure Summaries .....	105

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

Informational Section Table of Contents .....	125
Information about District Revenue and Expenditures, Including Enrollment Trends:	
• Chart 1 – District Enrollment Trends – Average Daily Membership .....	127
• October 1 Enrollment by School .....	128
• Chart 2 – Governmental Funds – Revenue Summary Comparison .....	129
• Governmental Funds – Revenue and Expenditures Summary Comparison .....	130
• Chart 3 – Total General Fund Revenue .....	132
• Chart 4 – General Fund Revenue – State Guaranteed Basic Program and Basic Tax Rate Combined .....	133
• Chart 5 – General Fund Revenues by Source .....	134
• Chart 6 – Property Tax Revenue Summary .....	135
• Chart 7 – Schedule of Property Tax Rates by Fund .....	136
• Chart 8 – Taxable Property Within the District, Estimated Market Value, Total Taxable Value, and Net Taxable Value .....	137
• Chart 9 – Property Tax Levied and Collected .....	138
• Chart 10 – Impact of Budget on Taxpayers .....	139
• Bonded Debt Amortization Schedule .....	140
• Qualified School Construction Bonds .....	141
District Employee and Staffing Levels .....	142
Performance Measures .....	143
Glossary of Terms .....	165



**THE INTRODUCTORY SECTION OF THE BUDGET CONTAINS:**

**Board of Education and Administration .....v**

**ASBO Meritorious Budget Award ..... vii**

**Executive Summary ..... 1**

**Introduction ..... 1**

**Organization ..... 2**

- Budget Presentation..... 2
- Budget Development ..... 3

**Financial ..... 3**

- Governmental Funds..... 3
- Internal Service Funds ..... 4
- Revenue ..... 4
- Expenditures ..... 5
- Fund Balance ..... 6

**Other Information..... 6**

- Students..... 6
- District Staffing & Resource Allocation..... 8
- Property Taxes..... 8
- Capital Improvement & Debt Service Plan ..... 9

**Education Program Goals .....10**



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**SALT LAKE CITY SCHOOL DISTRICT  
2022-23 ANNUAL BUDGET**

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**Board of Education**

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

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

Bryce Williams  
*Precinct 1*  
*Term ends: 12/31/2022*

Jenny Sika  
*Precinct 2*  
*Term ends: 12/31/2024*

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

Mohamed Baayd  
*Precinct 5*  
*Term ends: 12/31/2024*

Kristi Swett  
*Precinct 7*  
*Term ends: 12/31/2024*

Yahdira Garcia  
*Student Representative*  
*Term ends: 6/30/2022*

**Administration**

Dr. Timothy Gadson  
*Superintendent of Schools*

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 2021–2022.

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



A handwritten signature in black ink, reading 'W. Edward Chabal'.

**W. Edward Chabal**  
President

A handwritten signature in black ink, reading 'David J. Lewis'.

**David J. Lewis**  
Executive Director



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

440 East 100 South  
Salt Lake City, Utah 84111

p 801.578.8348  
f 801.578.8685

June 1, 2022

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

Dear Board Members:

We submit this proposed budget document for your consideration and approval. It appropriates funds for the fiscal year 2022-23 for the Salt Lake City School District. We also ask you to approve the revised budget for fiscal year 2021-22 as well as the proposed tax rate for calendar year 2022. This document includes budget detail for all District programs.

## **INTRODUCTION**

The 2022-23 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 voted to extend the 2016-2022 Student Achievement Plan for one additional year. The 2016-2023 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 49.71% of our students qualify for free or reduced lunch. At least 80 primary languages are spoken by District students. Nearly 3.15% 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 785 students for the coming year. Student membership for the 2022-23 school year is expected to be 19,602 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 some of 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 2.51 compared to Utah's 3.13, which is one of 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 2022-23 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 20,387 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, Bryce Williams, Jenny Sika, Katherine Kennedy, Mohamed Baayd, Kristi Swett, and Yahdira Garcia – student representative. The District Superintendent is Dr. Timothy Gadson and the Business Administrator is Alan Kearsley. Please refer to page 3 for further information on the Board of Education and senior administration.

### **Budget Presentation**

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

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



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

### **Budget Development**

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

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

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

## **FINANCIAL**

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

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

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

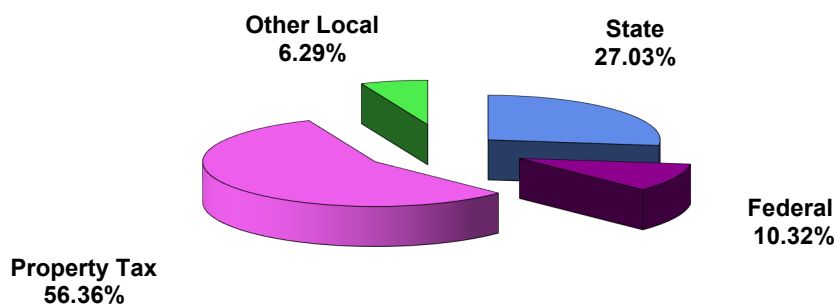
**Internal Service Funds** include departments and programs that are intended to be self-sufficient. Internal service funds provide services to District “customers”. Internal Service Funds include:

- **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 56.36% of its resources from property taxes, 27.03% from the State, 10.32% from the Federal government, and 6.29% from other local sources. 14.06% (\$25,781,375) of the property taxes are deposited directly with other agencies and therefore, are not available to the District. This amount of revenue is offset by a corresponding expenditure.

#### ALL GOVERNMENTAL FUNDS



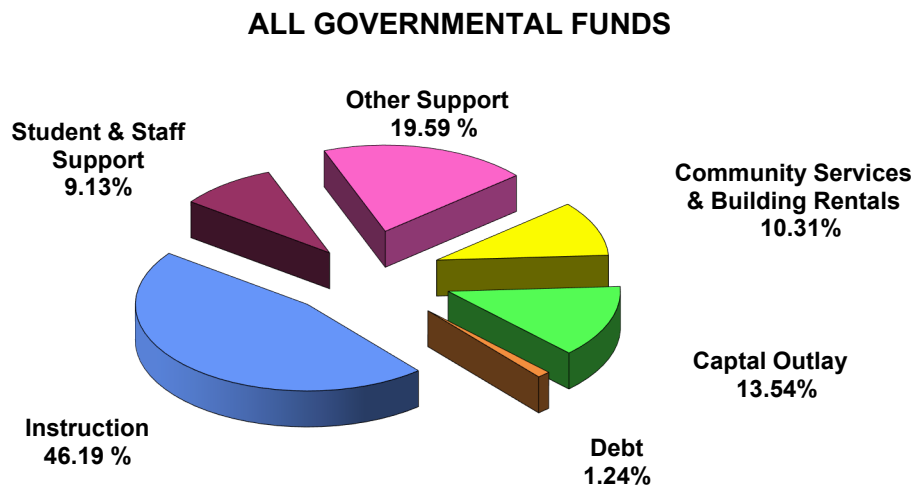
During the 2022 Utah General Legislative Session, State funding for Public Education increased 9.0%, which included growth for new students and a 6.0% increase in the Weighted Pupil Unit (WPU). The WPU increased from \$3,809 in 2021-22 to \$4,038 for 2022-23. The Board will approve a balanced budget in June as required by Utah State Law.

	2020-21 Actual	2021-22 Revised Budget	2022-23 Proposed Budget	% Change Prior Year	2023-24 Projected	% Growth Projected
<b>Governmental Funds:</b>						
General Fund	\$ 259,725,527	\$ 267,912,030	\$ 252,729,468	-5.67%	\$ 257,085,908	1.72%
Special Revenue Funds	36,244,859	45,683,969	46,050,527	0.80%	46,290,153	0.52%
Capital and Debt Service Funds	33,162,402	26,610,749	26,610,749	0.00%	26,451,149	-0.60%
<b>Total</b>	<b>\$ 329,132,788</b>	<b>\$ 340,206,748</b>	<b>\$ 325,390,744</b>	<b>-4.36%</b>	<b>\$ 329,827,210</b>	<b>1.36%</b>
<b>Internal Service Funds: *</b>						
Distribution Services Fund	\$ 740,528	\$ 635,000	\$ 635,000	0.00%		
Printing and Graphics Fund	131,058	233,000	233,000	0.00%		
Technical Services Fund	924,846	1,032,864	1,057,231	2.36%		
Employee Benefits Fund	22,598,065	23,310,000	23,310,000	0.00%		
<b>Total</b>	<b>\$ 24,394,497</b>	<b>\$ 25,210,864</b>	<b>\$ 25,235,231</b>	<b>0.10%</b>		

\* Internal Service Funds are not projected

## Expenditures

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



Requirements for the General Fund are expected to be \$265.3 million. The Capital and Debt Service Funds are budgeted at \$54.0 million, which includes rebuilding the District Office building and ongoing repairs and maintenance. Following is a multi-year summary of District expenditures:

	2020-21 Actual	2021-22 Revised Budget	2022-23 Proposed Budget	% Change Prior Year	2023-24 Projected	% Growth Projected
<b>Governmental Funds:</b>						
General Fund	\$ 250,940,750	\$ 280,821,305	\$ 265,251,524	-5.54%	\$ 268,044,716	1.05%
Special Revenue Funds	35,855,596	45,912,969	46,055,527	0.31%	46,328,089	0.59%
Capital and Debt Service Funds	22,312,418	35,300,528	54,006,506	52.99%	51,560,913	-4.53%
<b>Total</b>	<b>\$ 309,108,764</b>	<b>\$ 362,034,802</b>	<b>\$ 365,313,557</b>	<b>0.91%</b>	<b>\$ 365,933,718</b>	<b>0.17%</b>
<b>Internal Service Funds: *</b>						
Distribution Services Fund	\$ 492,292	\$ 675,207	\$ 677,016	0.27%		
Printing and Graphics Fund	131,058	233,172	233,000	-0.07%		
Technical Services Fund	924,708	1,043,292	1,057,231	1.34%		
Employee Benefits Fund	21,300,228	23,390,000	23,390,000	0.00%		
<b>Total</b>	<b>\$ 22,848,286</b>	<b>\$ 25,341,671</b>	<b>\$ 25,357,247</b>	<b>0.06%</b>		

\* Internal Service Funds are not projected

## Fund Balance

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

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

## OTHER INFORMATION

### Students

Salt Lake City School District is projecting to serve 19,602 regular education students (ADM) in 40 schools in the 2022-23 school year, including adding a virtual elementary school. Construction and remodels are scheduled to accommodate all resident students and allow for choice throughout the District.

As has been the trend, the District is projected to have declining enrollment for the next five years. There are no major family-oriented residential developments planned within the district that would have an impact on enrollment at this time.

<u>Projected ADM</u>					
<u>Fiscal Year</u>		<u>Fiscal Year</u>		<u>Fiscal Year</u>	
2021-22	20,387	2023-24	18,875	2025-26	17,764
2022-23	19,602	2024-25	18,285		

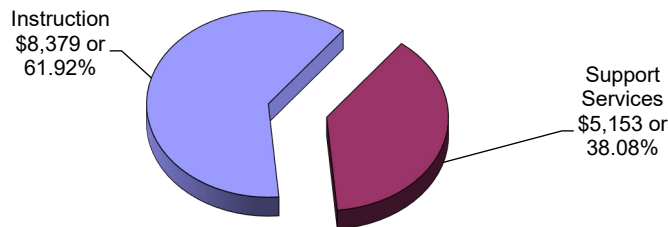
The 2022-23 General Fund budget appropriates \$13,532 per student. We are pleased to report the District allocates 61.92% of these funds to direct instructional services for regular programs.

### General Fund Expenditures

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

	<u>2020-21 Actual</u>		<u>2021-22 Revised Budget</u>		<u>2022-23 Proposed Budget</u>	
	Amount Per ADM	% Current Expenditure	Amount Per ADM	% Current Expenditure	Amount Per ADM	% Current Expenditure
Instruction	\$ 7,366	61.00%	\$ 8,118	58.94%	\$ 8,379	61.92%
Support Services	4,709	39.00%	5,656	41.06%	5,153	38.08%
<b>Total</b>	<b>\$ 12,074</b>	<b>100.00%</b>	<b>\$ 13,775</b>	<b>100.00%</b>	<b>\$ 13,532</b>	<b>100.00%</b>
Pupils in ADM	20,782		20,387		19,602	
Increase in expenditure per Pupil	20.35%		14.08%		-1.77%	

#### 2022-23 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**

	<b>2020-21 Actual</b>		<b>2021-22 Revised Budget</b>		<b>2022-23 Proposed Budget</b>	
	Amount Per ADM	% Current Expenditure	Amount Per ADM	% Current Expenditure	Amount Per ADM	% Current Expenditure
Salaries & benefits	\$ 10,581	87.63%	\$ 11,297	82.01%	\$ 11,835	87.46%
Contract services	137	1.13%	221	1.61%	190	1.40%
Maintenance & repairs	150	1.24%	151	1.09%	155	1.15%
Field trips, ins., phone & travel	54	0.44%	147	1.07%	118	0.87%
Supplies, textbooks & utilities	1,067	8.84%	1,399	10.16%	1,096	8.10%
Equipment	86	0.71%	559	4.06%	137	1.01%
<b>Total</b>	<b>\$ 12,075</b>	<b>100.00%</b>	<b>\$ 13,775</b>	<b>100.00%</b>	<b>\$ 13,532</b>	<b>100.00%</b>
Pupils in ADM	20,782		20,387		19,602	
Increase (decrease) in expenditure per Pupil	20.35%		14.08%		-1.77%	

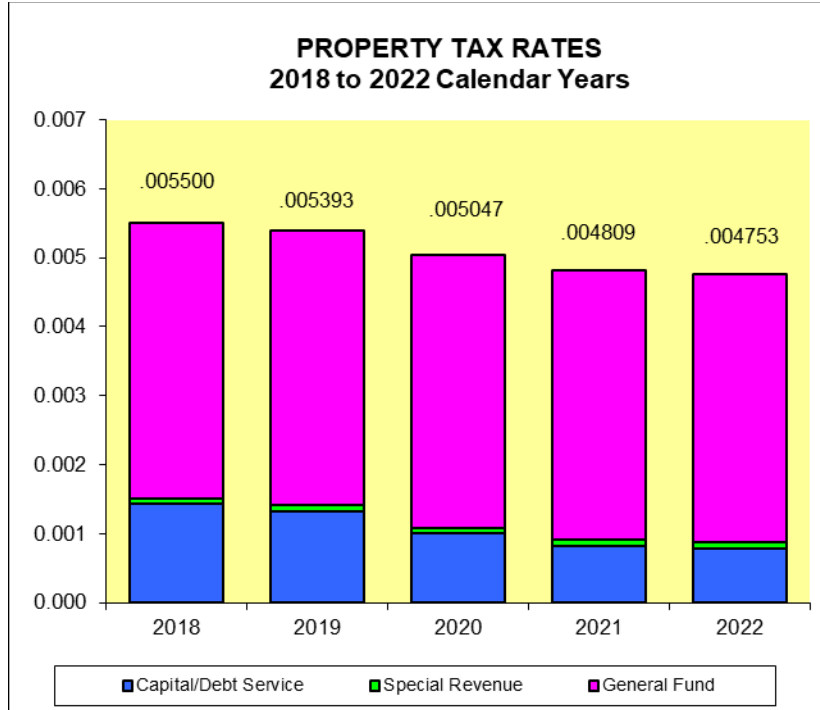
**District Staffing and Resource Allocation**

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

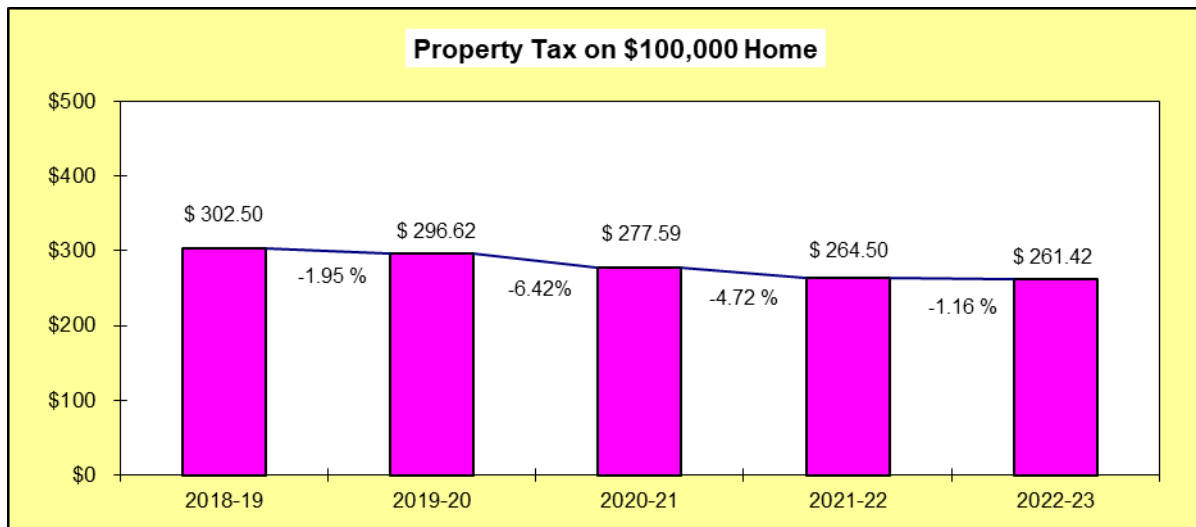
**Property Taxes**

In calendar year 2020, the Salt Lake City School District's net taxable value increased by \$2,291.5 million or 8.01%. The Salt Lake County Auditor's Office estimates an increase in the net taxable value for calendar year 2021 of \$1,868.9 million or 6.05% and for 2022 an increase of \$1,699.7 million or 5.19%. We are projecting continued growth in the net taxable value of 2.00% each year through 2025.

Each year the District must determine a “certified tax rate” based on an assessed (taxable) valuation estimate provided by the Salt Lake County Auditor. The certified tax rate is that rate which provides the same property tax revenue as was budgeted during the current year, plus taxes on new growth in the city. The District is proposing and increase in the Board Local Levy of .000047 or \$2.59 for a home with a market value of \$100,000. This revenue will be used for employee salary and benefit increases. The proposed tax rate for 2022 is .004753 or \$4.75 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 \$261.42 in 2022, which is \$3.08 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. 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**

<b>Year Ending June 30</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2023	4,190,000	354,300	4,544,300
2024	2,050,000	167,200	2,217,200
2025	2,130,000	85,200	2,215,200
<b>Total</b>	<b>\$ 8,370,000</b>	<b>\$ 606,700</b>	<b>\$ 8,976,700</b>

### **EDUCATION PROGRAM GOALS**

#### **2016-2023 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 2016-2023 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.** 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.



SLCSD uses online assessments and leverages technology to provide immediate feedback. Results are provided to students, parents, teachers, and schools to support decision making for educational goal attainment.

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

1. Provide support to K-3 teachers who use the Acadience assessment in reading to improve literacy and, beginning in 2021-22, mathematics instruction. In addition to being state-required assessments, the literacy assessment is a part of the Board's Literacy Goal.
2. Provide support to teachers in grades 4-12 in using Reading Inventory to support reading development and instruction. This growth and process is a part of the Board's Literacy Goal.
3. Provide a system of high quality interim and formative assessments to support teacher collaboration around instructional practices in core content.
4. Support all teachers and schools in the administration and interpretation of state assessments.
5. Develop data collection, analysis, and reporting practices to support Data Driven Instruction (DDI) in middle and high schools. These indicators 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.
- 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 includes 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. Our curriculum choices help us provide an equitable and accessible learning experience that is aligned to the Utah Core Standards.

Instruction includes 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.

As a framework for learning, our curriculum is 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), Advanced Placement (AP), 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.



The practices and classroom strategies teachers use support students in meeting identified learning standards. This includes strategies to engage and motivate students as a part of our learning community. Salt Lake City School District believes instruction should be differentiated, individualized, and scaffolded, to meet student needs. Professional development for teachers on varied instructional strategies is critical to enhancing and improving educational practice.

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

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

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

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

- Providing job-embedded professional learning opportunities through the deployment of highly-skilled content experts to support teachers in math, literacy, science, and digital integration at all grade levels. Academic Coaches provide content-specific support to build teaching content knowledge and instructional understanding. This support includes

modeling, professional development, and classroom or grade coaching models that follow an evidence-based plan to support teachers' professional development.

- Continuing support of *Wonders*, the English Language Arts curriculum for elementary teachers, and *My Perspectives* (adopted 2022 for 2022-23) for ELA secondary teachers.
- Adding the English Language Development components of *Wonders* and the *Ellevote* program for elementary teachers to provide a seamless learning system between ELA and ELD.
- Designing and implementing a phonics program, *Phonics and Word Work Routines (PWWR)*, and professional learning for teachers to develop instructional prowess in this critical reading area.
- Providing support through the adoption of the Eureka elementary mathematics curriculum and supporting the implementation of this core program with extensive professional development and job-embedded support.
- Providing science coaches, along with instructional resources such as *Mystery Science*, 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 at East High.
- 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, including Place-Based Learning (PBL) programs for students to have experiential learning options.
- 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. Two days are used for district-level professional learning, and one is used at the school for site-based learning. Teachers then have two days to plan and prepare to begin school.

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 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.



Canvas is used as the primary Learning Management System for students and teachers. Canvas provides a consistent platform for course management, communication, and student connections. Parents were provided with opportunities to learn about the system and how to view their students' accounts to support their involvement in their students' academic work and progress. Academic coaches support teachers in implementing Canvas and updating their classes and online presence for students and families.



Our academic coaches 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.



The Office of Communications and Community Relations 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 2016-2023 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 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 supports a fee-based early childhood program for young children (birth to age 5) and their families that supports 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 (PreK) 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 supports 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 and administrative positions.
- 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 advocates 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.



During the 2021-22 school year, the Foundation worked with a variety of community entities to coordinate and distribute resources for families during the pandemic. This included food and basic necessities for families; technology resources, such as internet access, for students at



their homes; and school supplies for hands-on projects that students worked on at home under their direction of their teacher. The contributions of the Foundation to the school community, students, and the community at large were exceptional and supported their social, emotional, and physical health and safety.

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. 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.

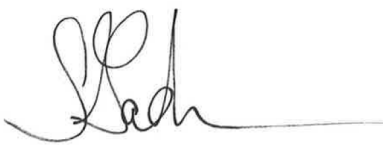
Activities to be conducted to accomplish the goals are:

- 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,



Dr. Timothy Gadson  
Superintendent



Alan Kearsley  
Business Administrator

**THE ORGANIZATIONAL SECTION OF THE BUDGET CONTAINS:**

**The District Entity .....22**

An explanation of the financial structure of the school district including an explanation of the following:

- The District Entity ..... 22
- District Boundary Map..... 23
- District Community ..... 24
- The District Fund Structure ..... 24
- System of Classifying Revenue and Expenditures ..... 24
- The Budget Basis of Measuring Available Revenue and Expenditures ..... 25
- Governmental Fund Revenue..... 25
- Governmental Fund Expenditures ..... 25
- Internal Service Funds ..... 25

**Administrative Organizational Chart .....26**

**District Vision, Mission, & 2016-2023 Student Achievement Plan .....27**

The Guiding Principles, Vision, Mission, Performance Results and Essentials of a Learning Community are implemented through the resources allocated with this budget.

**Significant Laws Affecting this Budget .....30**

A summary of the Utah laws and district policies which guide the development and administration of this budget.

**Budget Development and Administration Procedures .....32**

**Budget Development Process.....35**

**Capital Projects Process .....35**

**Budget Administration and Management Process.....35**

**Budget Development Timeline .....36**

**Explanation of Function Classification of Expenditures .....37**

## ***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
Bryce Williams, Precinct 1	Jenny Sika, Precinct 2
Katherine Kennedy, Precinct 3	Mohamed Baayd, Precinct 5
Kristi Swett, Precinct 7	Yahdira Garcia, 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.

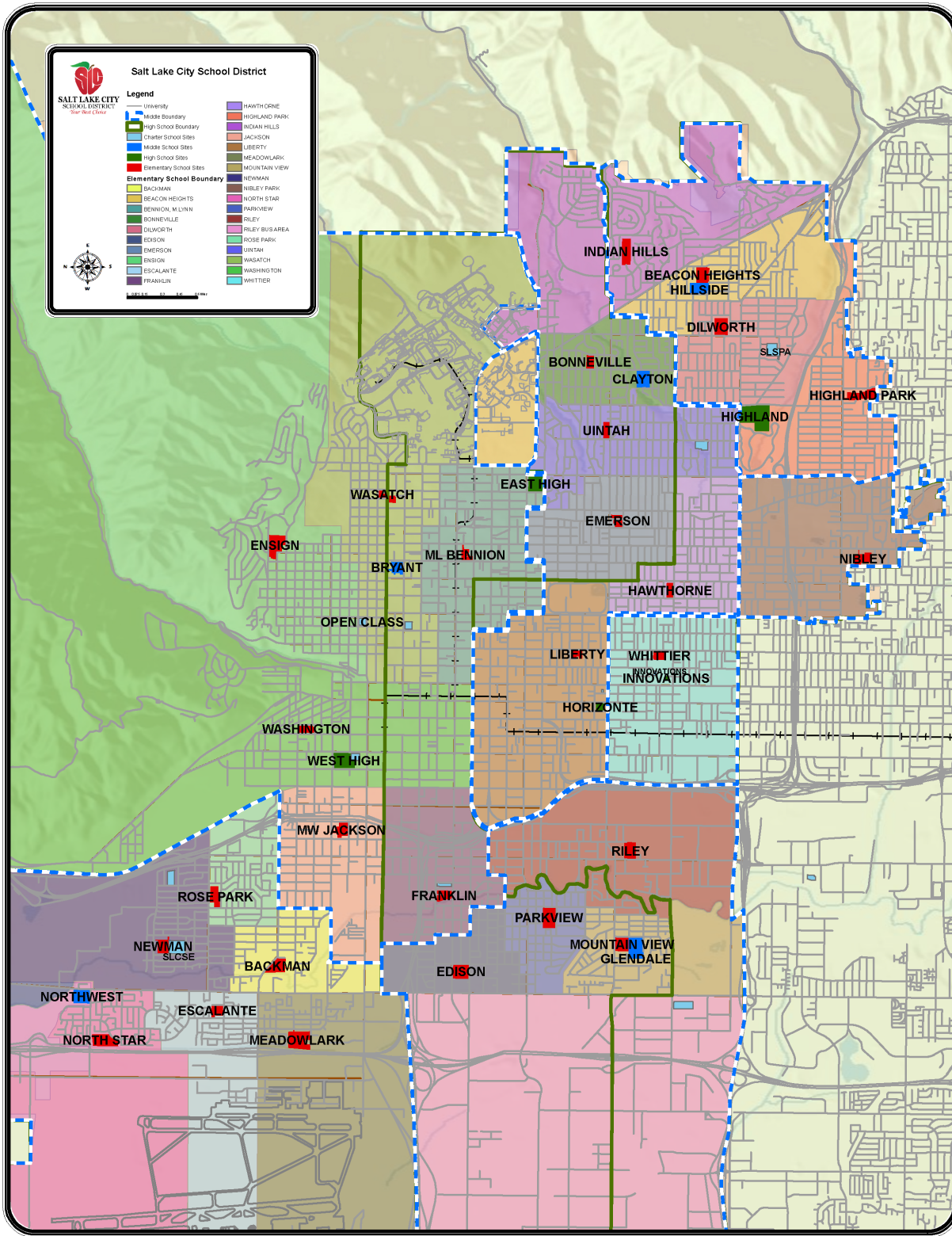
### ***The District is Fiscally Independent***

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 40 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; 27 elementary schools (grades K-5 and K-6); including adding a virtual elementary school; 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 20,708 (Fall Enrollment 2021) students enrolled in its regular day school programs, of which 12,052 or 58.2% are minority (other than Caucasian).

# District Boundary Map



### ***District Community***

The five largest property taxpayers in Salt Lake City School District in 2020 were the LDS Church (City Creek Reserve, Deseret Title, Property Reserve); PacifiCorp; Delta Air Lines, Wasatch Plaza Holdings, LLC; and MPLD Husky, 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 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***

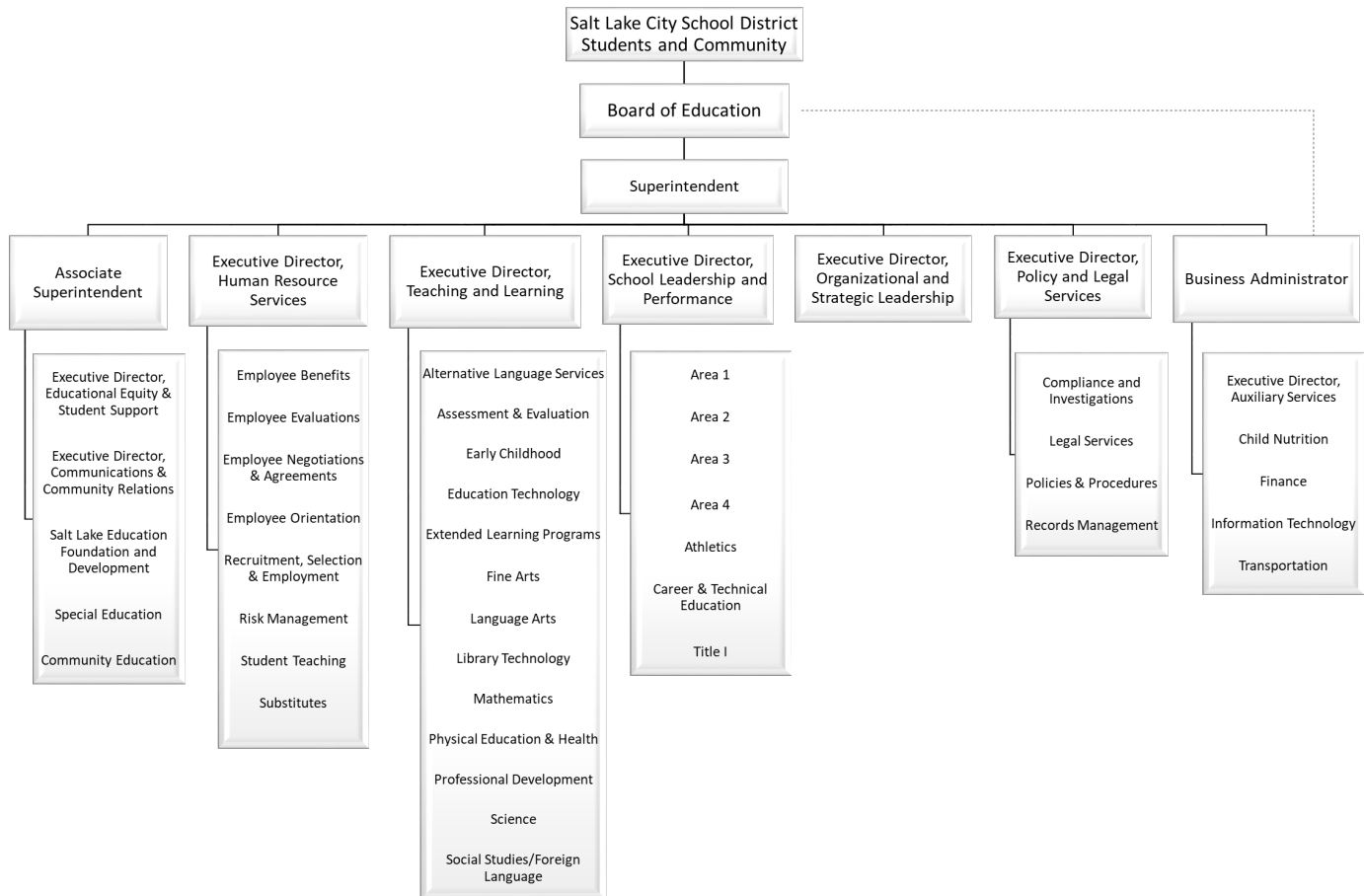
In its Internal Service funds, the District's budget measurement basis is accrual with no modifications. Long term physical assets are depreciated over their expected useful lives and the budget includes a provision for a depreciation charge.

## 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.

July 1, 2022





## ***DISTRICT VISION, MISSION, & 2016-2023 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.

### ***2016-2023 Student Achievement Plan: Essentials of a Learning Community***

**Essential 1: Assessment and Evaluation.** 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.

SLCSD uses online assessments and leverages technology to provide immediate feedback. Results are provided to students, parents, teachers, and schools to support decision making for educational goal attainment.

1. Provide support to K-3 teachers who use the Acadience assessment in reading to improve literacy and, beginning in 2021-22, mathematics instruction. In addition to being state-required assessments, the literacy assessment is a part of the Board's Literacy Goal.
2. Provide support to teachers in grades 4-12 in using Reading Inventory to support reading development and instruction. This growth and process is a part of the Board's Literacy Goal.
3. Provide a system of high quality interim and formative assessments to support teacher collaboration around instructional practices in core content.
4. Support all teachers and schools in the administration and interpretation of state assessments.
5. Develop data collection, analysis, and reporting practices to support Data Driven Instruction (DDI) in middle and high schools. These indicators include attendance, grade point average, course taking, and other indicators that go beyond the summative test results.

**Essential 2: Curriculum and Instruction.** **Curriculum** – includes 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. Our curriculum choices help us provide an equitable and accessible learning experience that is aligned to the Utah Core Standards. **Instruction** – includes 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 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. Leverage the teacher evaluation process to promote professionalism and improve outcomes for students by focusing on areas identified as needing improvement throughout the district using data from standardized assessments and ECAP.

**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.

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 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.

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.

**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.** 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.

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.
1. 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.

**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 local school board in accordance with a scale developed by the state board. The scale is based on the size of the school district's budget.
- 2. The local school 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 local school board setting forth the reasons for the appropriation. The local school board shall file a copy of the resolution with the state board and the state auditor.
- 3. The local school 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. An LEA governing board may not make an appropriation in excess of its estimated expendable revenue, including undistributed reserves, for the following fiscal year.
- 3. An LEA governing board may reduce a budget appropriation at the LEA governing board's regular meeting if notice of the proposed action is given to all LEA 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 an LEA 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 LEA 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 an LEA governing board shall provide each LEA governing 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 an LEA 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***

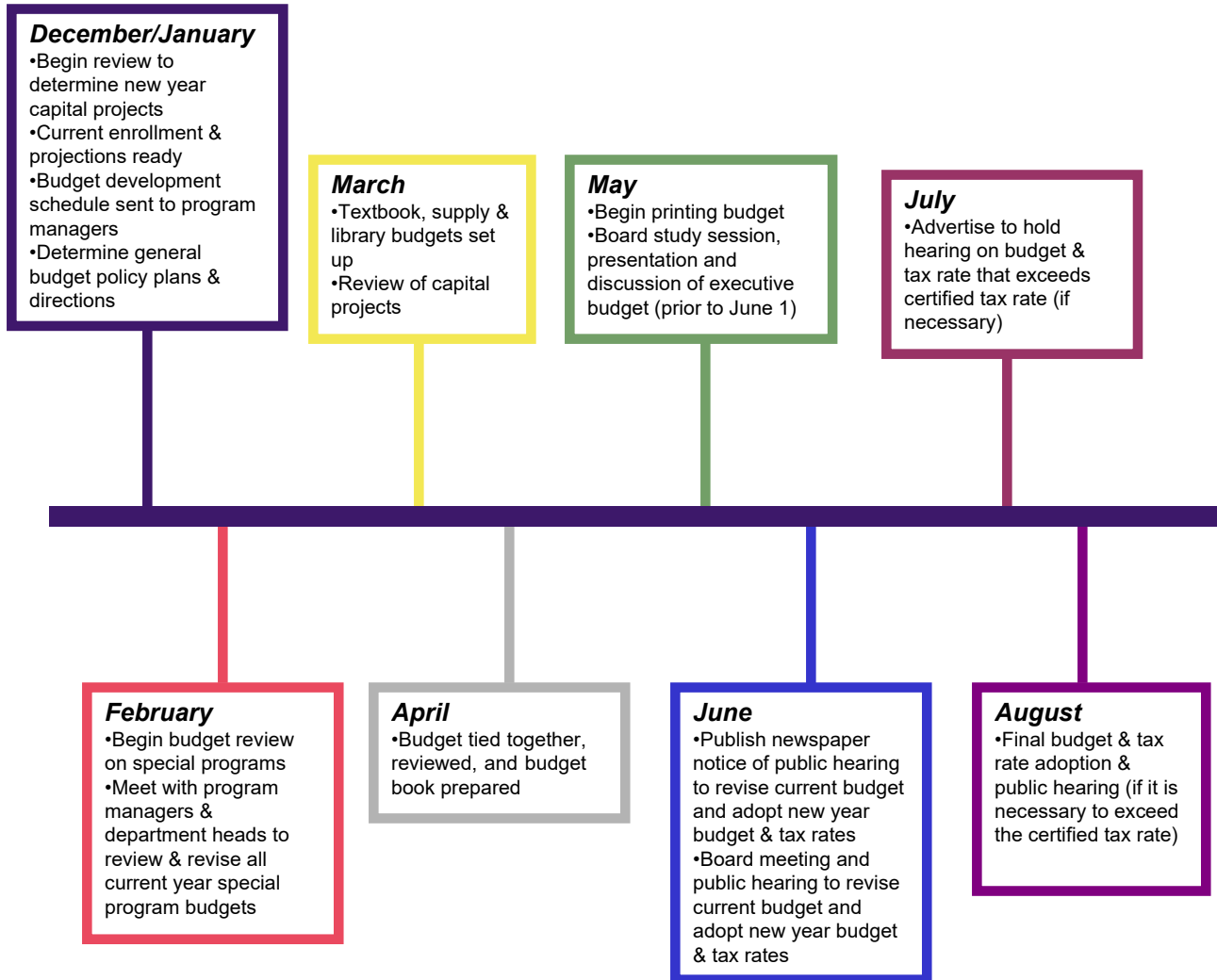
The District has a long term building replacement and retrofit program which has been developed through a process that included a study and recommendations by a broad based committee representing many experts in our community. This process included a structural engineering study of each building and 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.

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

<b>Major Revenue Sources, Underlying Assumptions, and Significant Revenue Trends .....</b>	<b>40</b>
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**Summary of Budgets**

• Summary of Budgets – All Governmental Fund Types .....	43
• Summary of Budgets – All Operational Funds .....	51

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

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

**Governmental Funds:**

• The General Fund .....	59
• Summary of Budgets – Special Revenue Funds .....	71
• Summary of Budgets – Capital Projects & Debt Service Funds .....	83
• The District's Current Debt Obligations .....	95

**Internal Service Funds:**

• Summary of Budgets – Internal Service Funds .....	99
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**Program Summaries:**

• General Fund Budget – Recap of Program Expenditure Summaries .....	105
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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 .001663 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 2022-23, the amount per student is \$4,038, which is a 6.0% increase from the \$3,809 guaranteed for 2021-22.

#### **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 Elementary and Secondary School Emergency Relief (ESSER), American Rescue Plan (ARP), 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 \$252.7 million in revenue for the General Fund of the District. The effect of the state funding system is that 56.35% of the General Fund revenue of the District is controlled by the State appropriation process, and 29.84% 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 133, for additional information.)

Since the State legislature has already passed and the Governor has signed into law the 2022-23 School Finance Act, the District can estimate very accurately the 56.35% 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 785 students. (See Chart 1, District Enrollment Trends, on page 127.)

For the years 2018-19, 2019-20, and 2020-21 General Fund revenues increased by 3.73%, 2.46% and 11.20% respectively. During the 2021-22 year, General Fund revenue is estimated to increase by 3.15%, while 2022-23 is estimated to decrease by 5.67%. (Please refer to Chart 5, on page 134, for historical trend information.)

The total tax rate for all Governmental Funds has decreased from years 2018 to 2022 from .005500 to .004753, a 13.58% decrease. The tax rate for the General Fund and Special Revenue Funds combined has decreased 2.46% 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 45.15% due to debt reduction. (Please refer to Chart 7, page 136, 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 137. Estimated market value of property in the District has increased an average of 8.96% per year during the 2018 to 2022 period. In this same period, total taxable value has increased an average of 8.54% per year, and net taxable value has increased an average of 7.98% 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 5.87% over the last nine years while total collections have increased an average of 6.03% over the same period of time. (Please refer to Chart 9, on page 138, for additional information.)

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



## SALT LAKE CITY SCHOOL DISTRICT

## Summary of Budgets - All Governmental Fund Types

Fiscal Year 2022-23 Budget

## Fund Expenditures by Function

	Total All Governmental Funds	General Fund	Special Revenue Funds	Capital Projects & Debt Service Funds
<b>Revenues:</b>				
Property taxes	\$ 183,389,122	\$ 131,385,773	\$ 25,781,375	\$ 26,221,974
Interest on investments	946,775	359,000	199,000	388,775
Sale of food	1,793,862	0	1,793,862	0
Other local revenue	17,716,137	11,421,137	6,295,000	0
State of Utah	87,961,754	86,436,254	1,525,500	0
Federal government	33,583,094	23,127,304	10,455,790	0
<b>Total Revenues</b>	<b>325,390,744</b>	<b>252,729,468</b>	<b>46,050,527</b>	<b>26,610,749</b>
<b>Expenditures:</b>				
Instruction	168,533,309	164,033,309	4,500,000	0
Counseling and child accounting	12,276,632	12,276,632	0	0
Media services and educational supervision	21,088,920	21,088,920	0	0
General district administration	1,496,624	1,496,624	0	0
General school administration	18,682,812	18,682,812	0	0
Central services	7,915,174	7,915,174	0	0
Operation and maintenance of school buildings	22,927,698	22,927,698	0	0
Student transportation	6,605,866	6,605,866	0	0
Child nutrition services	14,104,162	313,010	13,791,152	0
Community services and building rentals	37,675,854	9,911,479	27,764,375	0
Capital outlay	49,461,206	0	0	49,461,206
Debt service	4,545,300	0	0	4,545,300
<b>Total Expenditures</b>	<b>365,313,557</b>	<b>265,251,524</b>	<b>46,055,527</b>	<b>54,006,506</b>
Excess (deficiency) of revenues over (under) expenditures	(39,922,813)	(12,522,056)	(5,000)	(27,395,757)
<b>Other Financing Sources (Uses):</b>				
Sale of capital assets	5,000	0	5,000	0
Sale of real property	73,000	0	0	73,000
Operating transfer in/(out)	0	(1,500,000)	0	1,500,000
<b>Total Other Financing Sources (Uses):</b>	<b>78,000</b>	<b>(1,500,000)</b>	<b>5,000</b>	<b>1,573,000</b>
<b>Net change in fund balances</b>	<b>(39,844,813)</b>	<b>(14,022,056)</b>	<b>0</b>	<b>(25,822,757)</b>
<b>Fund Balances - July 1</b>	<b>160,842,907</b>	<b>65,906,382</b>	<b>8,145,446</b>	<b>86,791,079</b>
<b>Fund Balances - June 30</b>	<b>\$ 120,998,094</b>	<b>\$ 51,884,326</b>	<b>\$ 8,145,446</b>	<b>\$ 60,968,322</b>
<b>Fund Balance</b>				
<b>Nonspendable:</b>				
Inventories	\$ 961,661	\$ 0	\$ 961,661	\$ 0
Prepaid expenditures	105,455	93,730	9,433	2,292
<b>Restricted:</b>				
Debt service	13,717,121	0	0	13,717,121
Capital projects	47,248,909	0	0	47,248,909
Child nutrition services	0	0	0	0
Salt Lake Education Foundation	4,245,385	0	4,245,385	0
<b>Committed:</b>				
Economic stabilization	7,000,000	7,000,000	0	0
<b>Assigned:</b>				
Charter schools	1,071,097	1,071,097	0	0
Programs	30,666,549	30,666,549	0	0
Programs reported in the schools	1,576,989	1,576,989	0	0
Students	2,928,967	0	2,928,967	0
Employee benefit obligations	11,475,961	11,475,961	0	0
Unassigned:	0	0	0	0
<b>Total Fund Balances</b>	<b>\$ 120,998,094</b>	<b>\$ 51,884,326</b>	<b>\$ 8,145,446</b>	<b>\$ 60,968,322</b>

## SALT LAKE CITY SCHOOL DISTRICT

## Summary of Budgets - All Governmental Fund Types

For Fiscal Year 2022-23 With Comparative Information for Years 2018-19 Through 2021-22

## Fund Expenditures by Function

	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Revised Budget	2022-23 Budget
<b>Revenues:</b>					
Property taxes	\$ 164,703,432	\$ 174,199,596	\$ 185,128,310	\$ 183,305,079	\$ 183,389,122
Interest on investments	4,736,442	3,495,040	1,779,992	973,375	946,775
Sale of Food	1,799,721	1,728,980	0	375,500	1,793,862
Other local revenue	16,097,409	17,188,049	14,867,661	17,785,666	17,716,137
State of Utah	91,084,299	90,218,049	92,154,096	90,201,320	87,961,754
Federal government	26,162,469	24,746,844	35,202,729	47,565,808	33,583,094
<b>Total Revenues</b>	<b>304,583,772</b>	<b>311,576,558</b>	<b>329,132,788</b>	<b>340,206,748</b>	<b>325,390,744</b>
<b>Expenditures:</b>					
Instruction	140,985,410	144,230,464	155,234,562	170,175,301	168,533,309
Counseling and child accounting	8,439,695	9,648,854	10,785,754	12,366,213	12,276,632
Media services and educational supervision	17,113,186	18,434,275	20,128,080	23,957,262	21,088,920
General district administration	1,041,495	1,123,975	1,157,481	1,509,460	1,496,624
General school administration	15,489,309	16,419,448	17,160,936	18,365,105	18,682,812
Central services	6,248,147	6,648,033	7,275,493	7,936,120	7,915,174
Operation and maintenance of school buildings	20,712,455	21,786,355	24,107,431	31,652,040	22,927,698
Student transportation	6,294,865	5,777,335	6,168,082	7,247,108	6,605,866
Child nutrition services	13,457,083	13,055,383	9,154,997	13,974,735	14,104,162
Community services and building rentals	27,244,744	31,552,605	35,623,530	39,550,930	37,675,854
Capital Outlay	40,323,061	18,225,289	13,379,068	30,755,728	49,461,206
Debt Service	8,933,000	8,937,450	8,933,350	4,544,800	4,545,300
<b>Total Expenditures</b>	<b>306,282,450</b>	<b>295,839,466</b>	<b>309,108,764</b>	<b>362,034,802</b>	<b>365,313,557</b>
Excess (deficiency) of revenues over (under) expenditures	(1,698,678)	15,737,092	20,024,024	(21,828,054)	(39,922,813)
<b>Other financing sources (uses)</b>					
Sale of capital assets	16,614	41,483	1,625	5,000	5,000
Sale of real property	70,997	69,479	72,949	73,000	73,000
Loan proceeds	0	0	0	23,500,000	0
<b>Total Other financing sources (uses)</b>	<b>87,611</b>	<b>110,962</b>	<b>74,574</b>	<b>23,578,000</b>	<b>78,000</b>
<b>Net change in fund balances</b>	<b>(1,611,067)</b>	<b>15,848,054</b>	<b>20,098,598</b>	<b>1,749,946</b>	<b>(39,844,813)</b>
<b>Fund Balance - July 1</b>	<b>124,757,376</b>	<b>123,146,309</b>	<b>138,994,363</b>	<b>159,092,961</b>	<b>160,842,907</b>
<b>Fund Balance - June 30</b>	<b>\$ 123,146,309</b>	<b>\$ 138,994,363</b>	<b>\$ 159,092,961</b>	<b>\$ 160,842,907</b>	<b>\$ 120,998,094</b>
<b>Fund Balance</b>					
<b>Nonspendable:</b>					
Inventories	\$ 869,043	\$ 1,120,996	\$ 961,661	\$ 961,661	\$ 961,661
Prepaid expenditures	350,301	115,352	105,455	105,455	105,455
<b>Restricted:</b>					
Debt Service	10,087,144	11,427,304	12,906,983	13,312,302	13,717,121
Capital projects	37,801,013	49,357,621	58,798,583	73,476,485	47,248,909
Child nutrition services	1,634,757	906,821	224,000	0	0
Salt Lake Education Foundation	2,812,417	2,951,810	4,245,385	4,245,385	4,245,385
<b>Committed:</b>					
Economic stabilization	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000
Community Recreation					
<b>Assigned:</b>					
Charter schools	736,254	863,311	849,686	950,336	1,071,097
Programs	30,222,750	31,030,507	32,575,033	31,358,839	30,666,549
Programs reported in the schools	3,342,187	4,108,531	5,895,205	2,222,630	1,576,989
Students	3,130,175	2,988,232	2,928,967	2,928,967	2,928,967
Employee benefit obligations	11,475,961	11,475,961	11,475,961	11,475,961	11,475,961
<b>Unassigned:</b>	<b>13,684,307</b>	<b>15,647,917</b>	<b>21,126,042</b>	<b>12,804,886</b>	<b>0</b>
<b>Total Fund Balance</b>	<b>\$ 123,146,309</b>	<b>\$ 138,994,363</b>	<b>\$ 159,092,961</b>	<b>\$ 160,842,907</b>	<b>\$ 120,998,094</b>

SALT LAKE CITY SCHOOL DISTRICT  
**Summary of Budgets - All Governmental Fund Types Projected**  
*Fiscal Years 2022-23 Through 2025-26*  
**Fund Expenditures by Function**

	2022-23 Budget	2023-24 Projected	2024-25 Projected	2025-26 Projected
Revenues:				
Property taxes	\$ 183,389,122	\$ 185,859,737	\$ 188,540,007	\$ 191,124,728
Interest on investments	946,775	944,275	884,275	817,275
Sale of food	1,793,862	1,793,862	1,793,862	1,793,862
Other local revenue	17,716,137	17,716,137	17,716,137	17,716,137
State of Utah	87,961,754	89,720,989	91,515,409	93,345,718
Federal government	33,583,094	33,792,210	34,005,508	34,223,072
Total Revenues	<u>325,390,744</u>	<u>329,827,210</u>	<u>334,455,198</u>	<u>339,020,792</u>
Expenditures:				
Instruction	168,533,309	170,285,604	172,057,967	173,850,648
Counseling and child accounting	12,276,632	12,405,909	12,536,676	12,668,952
Media services and educational supervision	21,088,920	21,310,993	21,535,626	21,762,851
General district administration	1,496,624	1,512,384	1,528,326	1,544,452
General school administration	18,682,812	18,879,548	19,078,552	19,279,852
Central services	7,915,174	7,998,523	8,082,833	8,168,116
Operation and maintenance of school buildings	22,927,698	23,169,134	23,413,353	23,660,390
Student transportation	6,605,866	6,675,428	6,745,792	6,816,968
Child nutrition services	14,104,162	14,345,011	14,591,900	14,844,996
Community services and building rentals	37,675,854	37,790,245	37,905,919	38,022,893
Capital outlay	49,461,206	49,343,213	17,145,502	16,075,519
Debt service	4,545,300	2,217,700	2,215,450	0
Total Expenditures	<u>365,313,557</u>	<u>365,933,692</u>	<u>336,837,896</u>	<u>336,695,637</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(39,922,813)</u>	<u>(36,106,482)</u>	<u>(2,382,698)</u>	<u>2,325,155</u>
Other financing sources (uses)				
Sale of capital assets	5,000	5,000	5,000	5,000
Sale of real property	73,000	73,000	73,000	73,000
Total Other financing sources (uses)	<u>78,000</u>	<u>78,000</u>	<u>78,000</u>	<u>78,000</u>
Net change in fund balances	<u>(39,844,813)</u>	<u>(36,028,482)</u>	<u>(2,304,698)</u>	<u>2,403,155</u>
Fund Balance - July 1	<u>160,842,907</u>	<u>120,998,094</u>	<u>84,969,612</u>	<u>82,664,914</u>
Fund Balance - June 30	<u>\$ 120,998,094</u>	<u>\$ 84,969,612</u>	<u>\$ 82,664,914</u>	<u>\$ 85,068,069</u>
Fund Balance				
Non-spendable:				
Inventories	\$ 961,661	\$ 961,661	\$ 961,661	\$ 961,661
Prepaid expenditures	105,455	105,455	105,455	105,455
Restricted:				
Debt service	13,717,121	8,989,940	9,215,978	9,393,920
Capital projects	47,248,909	28,439,326	36,816,485	48,311,019
Child nutrition services	0	2,073	5,009	7,529
Salt Lake Education Foundation	4,245,385	4,235,365	4,215,245	4,184,943
Committed:				
Economic stabilization	7,000,000	7,000,000	7,000,000	7,000,000
Assigned				
Charter schools	1,071,097	1,071,097	1,071,097	1,071,097
Programs	30,666,549	30,666,549	30,666,549	30,666,549
Programs reported in the schools	1,576,989	1,576,989	1,576,989	1,576,989
Students	2,928,967	2,903,978	2,853,845	2,778,412
Employee benefit obligations	11,475,961	11,475,961	11,475,961	11,475,961
Unassigned	<u>0</u>	<u>(12,458,782)</u>	<u>(23,299,360)</u>	<u>(32,465,466)</u>
Total Fund Balance	<u>\$ 120,998,094</u>	<u>\$ 84,969,612</u>	<u>\$ 82,664,914</u>	<u>\$ 85,068,069</u>



## SALT LAKE CITY SCHOOL DISTRICT

## Summary of Budgets - All Governmental Fund Types

Fiscal Year 2022-23 Budget

## Fund Expenditures by Object

	Total All Governmental Funds	General Fund	Special Revenue Funds	Capital Projects & Debt Service Funds
Revenues:				
Property taxes	\$ 183,389,122	\$ 131,385,773	\$ 25,781,375	\$ 26,221,974
Interest on investments	946,775	359,000	199,000	388,775
Sale of food	1,793,862	0	1,793,862	0
Other local revenue	17,716,137	11,421,137	6,295,000	0
State of Utah	87,961,754	86,436,254	1,525,500	0
Federal government	33,583,094	23,127,304	10,455,790	0
Total Revenues	325,390,744	252,729,468	46,050,527	26,610,749
Expenditures:				
Salaries	172,694,707	165,571,602	4,249,357	2,873,748
Employee benefits	69,857,859	66,410,068	2,019,752	1,428,039
Contract services - professional & educational	45,594,976	3,721,604	1,058,500	40,814,872
Maintenance & repairs	3,046,238	3,046,238	0	0
Field trips, insurance, phone, & travel	2,778,420	2,319,505	428,200	30,715
Supplies, textbooks, & utilities	34,578,662	21,492,002	11,152,473	1,934,187
Equipment	3,881,959	2,690,505	389,509	801,945
Indirect costs, interest, & other expenses	10,132,462	0	4,009,462	6,123,000
Tax increment paid to other entity	22,748,274	0	22,748,274	0
Total Expenditures	365,313,557	265,251,524	46,055,527	54,006,506
Excess (deficiency) of revenues over (under) expenditures	(39,922,813)	(12,522,056)	(5,000)	(27,395,757)
Other Financing Sources (Uses):				
Sale of capital assets	5,000	0	5,000	0
Sale of real property	73,000	0	0	73,000
Operating transfer in/(out)	0	(1,500,000)		1,500,000
Total Other Financing Sources (Uses):	78,000	(1,500,000)	5,000	1,573,000
Net change in fund balances	(39,844,813)	(14,022,056)	0	(25,822,757)
Fund Balances - July 1	160,842,907	65,906,382	8,145,446	86,791,079
Fund Balances - June 30	\$ 120,998,094	\$ 51,884,326	\$ 8,145,446	\$ 60,968,322
Fund Balance				
Nonspendable:				
Inventories	\$ 961,661	\$ 0	\$ 961,661	\$ 0
Prepaid expenditures	105,455	93,730	9,433	2,292
Restricted:				
Debt service	13,717,121	0	0	13,717,121
Capital projects	47,248,909	0	0	47,248,909
Child nutrition services	0	0	0	0
Salt Lake Education Foundation	4,245,385	0	4,245,385	0
Committed:				
Economic stabilization	7,000,000	7,000,000	0	0
Assigned:				
Charter schools	1,071,097	1,071,097	0	0
Programs	30,666,549	30,666,549	0	0
Programs reported in the schools	1,576,989	1,576,989	0	0
Students	2,928,967	0	2,928,967	0
Employee benefit obligations	11,475,961	11,475,961	0	0
Unassigned:	0	0	0	0
Total Fund Balances	\$ 120,998,094	\$ 51,884,326	\$ 8,145,446	\$ 60,968,322

## SALT LAKE CITY SCHOOL DISTRICT

**Summary of Budgets - All Governmental Fund Types***For Fiscal Year 2022-23 With Comparative Information for Years 2018-19 Through 2021-22***Fund Expenditures by Object**

	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Revised Budget	2022-23 Budget
<b>Revenues:</b>					
Property taxes	\$ 164,703,432	\$ 174,199,596	\$ 185,128,310	\$ 183,305,079	\$ 183,389,122
Interest on investments	4,736,442	3,495,040	1,779,992	973,375	946,775
Sale of Food	1,799,721	1,728,980	0	375,500	1,793,862
Other local revenue	16,097,409	17,188,049	14,867,661	17,785,666	17,716,137
State of Utah	91,084,299	90,218,049	92,154,096	90,201,320	87,961,754
Federal government	26,162,469	24,746,844	35,202,729	47,565,808	33,583,094
<b>Total Revenues</b>	<b>304,583,772</b>	<b>311,576,558</b>	<b>329,132,788</b>	<b>340,206,748</b>	<b>325,390,744</b>
<b>Expenditures:</b>					
Salaries	146,134,296	153,794,105	162,056,453	172,449,082	172,694,707
Employee benefits	59,000,926	60,796,680	65,250,368	68,048,970	69,857,859
Contract services - professional & educational	40,684,712	17,149,269	12,675,705	29,056,649	45,594,976
Maintenance & repairs	3,279,824	3,295,442	3,208,579	3,247,747	3,209,747
Field trips, insurance, phone, & travel	1,748,015	761,046	1,151,412	3,192,395	2,504,420
Scholarships	31,878	39,048	45,774	275,000	275,000
Cost of food sold	5,431,385	5,232,214	3,921,728	6,112,035	5,948,853
Supplies, textbooks, & utilities	20,926,688	20,493,046	25,249,898	35,694,048	28,629,809
Equipment	2,786,407	3,168,702	1,919,328	12,417,864	3,718,450
Indirect costs, interest, & other expenses	9,547,090	9,908,569	10,005,164	5,759,637	7,098,361
Charter school local replacement	2,002,163	3,081,125	2,571,456	3,033,101	3,033,101
Tax increment paid to other entity	14,709,066	18,120,220	21,052,899	22,748,274	22,748,274
<b>Total Expenditures</b>	<b>306,282,450</b>	<b>295,839,466</b>	<b>309,108,764</b>	<b>362,034,802</b>	<b>365,313,557</b>
Excess (deficiency) of revenues over (under) expenditures	(1,698,678)	15,737,092	20,024,024	(21,828,054)	(39,922,813)
<b>Other financing sources (uses)</b>					
Sale of capital assets	16,614	41,483	1,625	5,000	5,000
Sale of real property	70,997	69,479	72,949	73,000	73,000
Loan proceeds	0	0	0	23,500,000	0
<b>Total Other financing sources (uses)</b>	<b>87,611</b>	<b>110,962</b>	<b>74,574</b>	<b>23,578,000</b>	<b>78,000</b>
<b>Net change in fund balances</b>	<b>(1,611,067)</b>	<b>15,848,054</b>	<b>20,098,598</b>	<b>(1,611,067)</b>	<b>(39,844,813)</b>
<b>Fund Balance - July 1</b>	<b>124,757,376</b>	<b>123,146,309</b>	<b>138,994,363</b>	<b>159,092,961</b>	<b>160,842,907</b>
<b>Fund Balance - June 30</b>	<b>\$ 123,146,309</b>	<b>\$ 138,994,363</b>	<b>\$ 159,092,961</b>	<b>\$ 157,481,894</b>	<b>\$ 120,998,094</b>
<b>Fund Balance</b>					
<b>Nonspendable:</b>					
Inventories	\$ 869,043	\$ 1,120,996	\$ 961,661	\$ 961,661	\$ 961,661
Prepaid expenditures	350,301	115,352	105,455	105,455	105,455
<b>Restricted:</b>					
Debt Service	10,087,144	11,427,304	12,906,983	13,312,302	13,717,121
Capital projects	37,801,013	49,357,621	58,798,583	73,476,485	47,248,909
Child nutrition services	1,634,757	906,821	224,000	0	0
Salt Lake Education Foundation	2,812,417	2,951,810	4,245,385	4,245,385	4,245,385
<b>Committed:</b>					
Economic stabilization	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000
Community Recreation					
<b>Assigned:</b>					
Charter schools	736,254	863,311	849,686	950,336	1,071,097
Programs	30,222,750	31,030,507	32,575,033	31,358,839	30,666,549
Programs reported in the schools	3,342,187	4,108,531	5,895,205	2,222,630	1,576,989
Students	3,130,175	2,988,232	2,928,967	2,928,967	2,928,967
Employee benefit obligations	11,475,961	11,475,961	11,475,961	11,475,961	11,475,961
<b>Unassigned:</b>	<b>13,684,307</b>	<b>15,647,917</b>	<b>21,126,042</b>	<b>9,443,873</b>	<b>0</b>
<b>Total Fund Balance</b>	<b>\$ 123,146,309</b>	<b>\$ 138,994,363</b>	<b>\$ 159,092,961</b>	<b>\$ 157,481,894</b>	<b>\$ 120,998,094</b>

SALT LAKE CITY SCHOOL DISTRICT  
**Summary of Budgets - All Governmental Fund Types Projected**  
*Fiscal Years 2022-23 Through 2025-26*  
**Fund Expenditures by Object**

	2022-23 Budget	2023-24 Projected	2024-25 Projected	2025-26 Projected
<b>Revenues:</b>				
Property taxes	\$ 183,389,122	\$ 185,859,737	\$ 188,540,007	\$ 191,124,728
Interest on investments	946,775	944,275	884,275	817,275
Sale of food	1,793,862	1,793,862	1,793,862	1,793,862
Other local revenue	17,716,137	17,716,137	17,716,137	17,716,137
State of Utah	87,961,754	89,720,989	91,515,409	93,345,718
Federal government	33,583,094	33,792,210	34,005,508	34,223,072
<b>Total Revenues</b>	<b>325,390,744</b>	<b>329,827,210</b>	<b>334,455,198</b>	<b>339,020,792</b>
<b>Expenditures:</b>				
Salaries	172,694,707	174,449,927	176,223,730	177,997,646
Employee benefits	69,857,859	70,921,047	71,999,250	73,089,981
Contract services - professional & educational	45,594,976	40,325,052	13,060,564	11,963,558
Maintenance & repairs	3,209,747	3,061,469	3,076,776	3,092,160
Field trips, insurance, phone, & travel	2,504,420	2,504,909	2,505,400	2,505,893
Scholarships	275,000	275,000	275,000	275,000
Cost of food sold	5,948,853	6,127,319	6,311,139	6,500,473
Supplies, textbooks, & utilities	28,629,809	28,832,709	28,962,996	29,093,935
Equipment	3,718,450	3,884,124	3,884,124	3,884,124
Indirect costs, interest, & other expenses	7,098,361	9,770,761	4,757,542	2,511,492
Charter school local replacement	3,033,101	3,033,101	3,033,101	3,033,101
Tax increment paid to other entity	22,748,274	22,748,274	22,748,274	22,748,274
<b>Total Expenditures</b>	<b>365,313,557</b>	<b>365,933,692</b>	<b>336,837,896</b>	<b>336,695,637</b>
Excess (deficiency) of revenues over (under) expenditures	(39,922,813)	(36,106,482)	(2,382,698)	2,325,155
<b>Other financing sources (uses)</b>				
Sale of capital assets	5,000	5,000	5,000	5,000
Sale of real property	73,000	73,000	73,000	73,000
<b>Total Other financing sources (uses)</b>	<b>78,000</b>	<b>78,000</b>	<b>78,000</b>	<b>78,000</b>
<b>Net change in fund balances</b>	<b>(39,844,813)</b>	<b>(36,028,482)</b>	<b>(2,304,698)</b>	<b>2,403,155</b>
<b>Fund Balance - July 1</b>	<b>160,842,907</b>	<b>120,998,094</b>	<b>84,969,612</b>	<b>82,664,914</b>
<b>Fund Balance - June 30</b>	<b>\$ 120,998,094</b>	<b>\$ 84,969,612</b>	<b>\$ 82,664,914</b>	<b>\$ 85,068,069</b>
<b>Fund Balance</b>				
<b>Non-spendable:</b>				
Inventories	\$ 961,661	\$ 961,661	\$ 961,661	\$ 961,661
Prepaid expenditures	105,455	105,455	105,455	105,455
<b>Restricted:</b>				
Debt Service	13,717,121	8,989,940	9,215,978	9,393,920
Capital projects	47,248,909	28,439,326	36,816,485	48,311,019
Child nutrition services	0	2,073	5,009	7,529
Salt Lake Education Foundation	4,245,385	4,235,365	4,215,245	4,184,943
<b>Committed:</b>				
Economic stabilization	7,000,000	7,000,000	7,000,000	7,000,000
<b>Assigned</b>				
Charter schools	1,071,097	1,071,097	1,071,097	1,071,097
Programs	30,666,549	30,666,549	30,666,549	30,666,549
Programs reported in the schools	1,576,989	1,576,989	1,576,989	1,576,989
Students	2,928,967	2,903,978	2,853,845	2,778,412
Employee benefit obligations	11,475,961	11,475,961	11,475,961	11,475,961
Unassigned	0	(12,458,782)	(23,299,360)	(32,465,466)
<b>Total Fund Balance</b>	<b>\$ 120,998,094</b>	<b>\$ 84,969,612</b>	<b>\$ 82,664,914</b>	<b>\$ 85,068,069</b>





**SALT LAKE CITY SCHOOL DISTRICT**  
**Summary of Budgets - All Operational Funds**  
*Fiscal Year 2022-23 Budget*  
**Fund Expenditures by Function**

	Total All Operational Funds	General Fund	Special Revenue Funds
<b>Revenues:</b>			
Property taxes	\$ 157,167,148	\$ 131,385,773	\$ 25,781,375
Interest on investments	558,000	359,000	199,000
Sale of food	1,793,862	0	1,793,862
Other local revenue	17,716,137	11,421,137	6,295,000
State of Utah	87,961,754	86,436,254	1,525,500
Federal government	33,583,094	23,127,304	10,455,790
<b>Total Revenues</b>	<b>298,779,995</b>	<b>252,729,468</b>	<b>46,050,527</b>
<b>Expenditures:</b>			
Instruction	168,533,309	164,033,309	4,500,000
Counseling and child accounting	12,276,632	12,276,632	0
Media services and educational supervision	21,088,920	21,088,920	0
General district administration	1,496,624	1,496,624	0
General school administration	18,682,812	18,682,812	0
Central services	7,915,174	7,915,174	0
Operation and maintenance of school buildings	22,927,698	22,927,698	0
Student transportation	6,605,866	6,605,866	0
Child nutrition services	14,104,162	313,010	13,791,152
Community services and building rentals	37,675,854	9,911,479	27,764,375
<b>Total Expenditures</b>	<b>311,307,051</b>	<b>265,251,524</b>	<b>46,055,527</b>
Excess (deficiency) of revenues over (under) expenditures	(12,527,056)	(12,522,056)	(5,000)
Other financing sources (uses)			
Sale of capital assets	5,000	0	5,000
Operating transfer in/(out)	(1,500,000)	(1,500,000)	0
<b>Total Other financing sources (uses)</b>	<b>(1,495,000)</b>	<b>(1,500,000)</b>	<b>5,000</b>
<b>Net change in fund balances</b>	<b>(14,022,056)</b>	<b>(14,022,056)</b>	<b>0</b>
<b>Fund Balances - July 1</b>	<b>74,051,828</b>	<b>65,906,382</b>	<b>8,145,446</b>
<b>Fund Balances - June 30</b>	<b>\$ 60,029,772</b>	<b>\$ 51,884,326</b>	<b>\$ 8,145,446</b>
<b>Fund Balance</b>			
<b>Nonspendable:</b>			
Inventories	\$ 961,661	\$ 0	\$ 961,661
Prepaid expenditures	103,163	93,730	9,433
<b>Restricted:</b>			
Child nutrition services	0	0	0
Salt Lake Education Foundation	4,245,385	0	4,245,385
<b>Committed:</b>			
Economic stabilization	7,000,000	7,000,000	0
<b>Assigned:</b>			
Charter schools	1,071,097	1,071,097	0
Programs	30,666,549	30,666,549	0
Programs reported in the schools	1,576,989	1,576,989	0
Students	2,928,967	0	2,928,967
Employee benefit obligations	11,475,961	11,475,961	0
<b>Unassigned:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Fund Balances</b>	<b>\$ 60,029,772</b>	<b>\$ 51,884,326</b>	<b>\$ 8,145,446</b>

## SALT LAKE CITY SCHOOL DISTRICT

## Summary of Budgets - All Operational Funds

For Fiscal Year 2022-23 With Comparative Information for Years 2018-19 Through 2021-22

## Fund Expenditures by Function

	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Revised Budget	2022-23 Budget
<b>Revenues:</b>					
Property taxes	\$ 125,603,421	\$ 136,059,695	\$ 152,700,176	\$ 157,083,105	\$ 157,167,148
Interest on investments	3,305,585	2,446,585	1,447,599	584,600	558,000
Sale of Food	1,799,721	1,728,980	0	375,500	1,793,862
Other local revenue	15,920,731	16,931,399	14,717,661	17,785,666	17,716,137
State of Utah	91,084,299	90,218,049	92,154,096	90,201,320	87,961,754
Federal government	25,782,724	24,381,909	34,950,854	47,565,808	33,583,094
<b>Total Revenues</b>	<b>263,496,481</b>	<b>271,766,617</b>	<b>295,970,386</b>	<b>313,595,999</b>	<b>298,779,995</b>
<b>Expenditures:</b>					
Instruction	140,985,410	144,230,464	155,234,562	170,175,301	168,533,309
Counseling and child accounting	8,439,695	9,648,854	10,785,754	12,366,213	12,276,632
Media services and educational supervision	17,113,186	18,434,275	20,128,080	23,957,262	21,088,920
General district administration	1,041,495	1,123,975	1,157,481	1,509,460	1,496,624
General school administration	15,489,309	16,419,448	17,160,936	18,365,105	18,682,812
Central services	6,248,147	6,648,033	7,275,493	7,936,120	7,915,174
Operation and maintenance of school buildings	20,712,455	21,786,355	24,107,431	31,652,040	22,927,698
Student transportation	6,294,865	5,777,335	6,168,082	7,247,108	6,605,866
Child nutrition services	13,457,083	13,055,383	9,154,997	13,974,735	14,104,162
Community services and building rentals	27,244,744	31,552,605	35,623,530	39,550,930	37,675,854
<b>Total Expenditures</b>	<b>257,026,389</b>	<b>268,676,727</b>	<b>286,796,346</b>	<b>326,734,274</b>	<b>311,307,051</b>
Excess (deficiency) of revenues over (under) expenditures	<b>6,470,092</b>	<b>3,089,890</b>	<b>9,174,040</b>	<b>(13,138,275)</b>	<b>(12,527,056)</b>
<b>Other Financing Sources (Uses):</b>					
Sale of capital assets	16,614	41,483	1,625	5,000	5,000
Operating transfer in/(out)	0	0	0	(200,000)	(1,500,000)
<b>Total Other Financing Sources (Uses):</b>	<b>16,614</b>	<b>41,483</b>	<b>1,625</b>	<b>(195,000)</b>	<b>(1,495,000)</b>
<b>Net change in fund balances</b>	<b>6,486,706</b>	<b>3,131,373</b>	<b>9,175,665</b>	<b>(13,333,275)</b>	<b>(14,022,056)</b>
<b>Fund Balance - July 1</b>	<b>68,591,359</b>	<b>75,078,065</b>	<b>78,209,438</b>	<b>87,385,103</b>	<b>74,051,828</b>
<b>Fund Balance - June 30</b>	<b>\$ 75,078,065</b>	<b>\$ 78,209,438</b>	<b>\$ 87,385,103</b>	<b>\$ 74,051,828</b>	<b>\$ 60,029,772</b>
<b>Fund Balance</b>					
<b>Nonspendable:</b>					
Inventories	\$ 869,043	\$ 1,120,996	\$ 961,661	\$ 961,661	\$ 961,661
Prepaid expenditures	170,214	115,352	103,163	103,163	103,163
<b>Restricted:</b>					
Child nutrition services	1,634,757	906,821	224,000	0	0
Salt Lake Education Foundation	2,812,417	2,951,810	4,245,385	4,245,385	4,245,385
<b>Committed:</b>					
Economic stabilization	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000
Community Recreation					
<b>Assigned:</b>					
Charter schools	736,254	863,311	849,686	950,336	1,071,097
Programs	30,222,750	31,030,507	32,575,033	31,358,839	30,666,549
Programs reported in the schools	3,342,187	4,108,531	5,895,205	2,222,630	1,576,989
Students	3,130,175	2,988,232	2,928,967	2,928,967	2,928,967
Employee benefit obligations	11,475,961	11,475,961	11,475,961	11,475,961	11,475,961
<b>Unassigned:</b>	<b>13,684,307</b>	<b>15,647,917</b>	<b>21,126,042</b>	<b>12,804,886</b>	<b>0</b>
<b>Total Fund Balance</b>	<b>\$ 75,078,065</b>	<b>\$ 78,209,438</b>	<b>\$ 87,385,103</b>	<b>\$ 74,051,828</b>	<b>\$ 60,029,772</b>

**SALT LAKE CITY SCHOOL DISTRICT**  
**Summary of Budgets - All Operational Funds Projected**  
*Fiscal Years 2022-23 Through 2025-26*  
**Fund Expenditures by Function**

	2022-23 Budget	2023-24 Projected	2024-25 Projected	2025-26 Projected
<b>Revenues:</b>				
Property taxes	\$ 157,167,148	\$ 159,794,863	\$ 162,475,133	\$ 165,209,008
Interest on investments	558,000	558,000	558,000	558,000
Sale of food	1,793,862	1,793,862	1,793,862	1,793,862
Other local revenue	17,716,137	17,716,137	17,716,137	17,716,137
State of Utah	87,961,754	89,720,989	91,515,409	93,345,718
Federal government	33,583,094	33,792,210	34,005,508	34,223,072
<b>Total Revenues</b>	<b>298,779,995</b>	<b>303,376,061</b>	<b>308,064,049</b>	<b>312,845,797</b>
<b>Expenditures:</b>				
Instruction	168,533,309	170,285,604	172,057,972	173,850,656
Counseling and child accounting	12,276,632	12,405,909	12,536,676	12,668,952
Media services and educational supervision	21,088,920	21,310,993	21,535,626	21,762,851
General district administration	1,496,624	1,512,384	1,528,326	1,544,452
General school administration	18,682,812	18,879,548	19,078,552	19,279,852
Central services	7,915,174	7,998,523	8,082,833	8,168,116
Operation and maintenance of school buildings	22,927,698	23,169,134	23,413,353	23,660,390
Student transportation	6,605,866	6,675,428	6,745,792	6,816,968
Child nutrition services	14,104,162	14,345,011	14,591,900	14,844,996
Community services and building rentals	37,675,854	37,790,245	37,905,919	38,022,893
<b>Total Expenditures</b>	<b>311,307,051</b>	<b>314,372,779</b>	<b>317,476,949</b>	<b>320,620,126</b>
Excess (deficiency) of revenues over (under) expenditures	<u>(12,527,056)</u>	<u>(10,996,718)</u>	<u>(9,412,900)</u>	<u>(7,774,329)</u>
<b>Other Financing Sources (Uses):</b>				
Sale of capital assets	5,000	5,000	5,000	5,000
Operating transfer in/(out)	<u>(1,500,000)</u>	<u>(1,500,000)</u>	<u>(1,500,000)</u>	<u>(1,500,000)</u>
<b>Total Other Financing Sources (Uses):</b>	<b>(1,495,000)</b>	<b>(1,495,000)</b>	<b>(1,495,000)</b>	<b>(1,495,000)</b>
<b>Net change in fund balances</b>	<b>(14,022,056)</b>	<b>(12,491,718)</b>	<b>(10,907,900)</b>	<b>(9,269,329)</b>
<b>Fund Balance - July 1</b>	<b>74,051,828</b>	<b>60,029,772</b>	<b>47,538,054</b>	<b>36,630,154</b>
<b>Fund Balance - June 30</b>	<b>\$ 60,029,772</b>	<b>\$ 47,538,054</b>	<b>\$ 36,630,154</b>	<b>\$ 27,360,825</b>
<b>Fund Balance</b>				
Non-spendable:				
Inventories	\$ 961,661	\$ 961,661	\$ 961,661	\$ 961,661
Prepaid expenditures	103,163	103,163	103,163	103,163
Restricted:				
Child nutrition services	0	2,073	5,009	7,529
Salt Lake Education Foundation	4,245,385	4,235,365	4,215,245	4,184,943
Committed:				
Economic stabilization	7,000,000	7,000,000	7,000,000	7,000,000
Assigned				
Charter schools	1,071,097	1,071,097	1,071,097	1,071,097
Programs	30,666,549	30,666,549	30,666,549	30,666,549
Programs reported in the schools	1,576,989	1,576,989	1,576,989	1,576,989
Students	2,928,967	2,903,978	2,853,845	2,778,412
Employee benefit obligations	11,475,961	11,475,961	11,475,961	11,475,961
Unassigned	0	(12,458,782)	(23,299,365)	(32,465,479)
<b>Total Fund Balance</b>	<b>\$ 60,029,772</b>	<b>\$ 47,538,054</b>	<b>\$ 36,630,154</b>	<b>\$ 27,360,825</b>



SALT LAKE CITY SCHOOL DISTRICT  
**Summary of Budgets - All Operational Funds**  
*Fiscal Year 2022-23 Budget*  
**Fund Expenditures by Object**

	Total All Operational Funds	General Fund	Special Revenue Funds
Revenues:			
Property taxes	\$ 157,167,148	\$ 131,385,773	\$ 25,781,375
Interest on investments	558,000	359,000	199,000
Sale of food	1,793,862	0	1,793,862
Other local revenue	17,716,137	11,421,137	6,295,000
State of Utah	87,961,754	86,436,254	1,525,500
Federal government	33,583,094	23,127,304	10,455,790
Total Revenues	298,779,995	252,729,468	46,050,527
Expenditures:			
Salaries	169,820,959	165,571,602	4,249,357
Employee benefits	68,429,820	66,410,068	2,019,752
Contract services - professional & educational	4,780,104	3,721,604	1,058,500
Maintenance & repairs	3,046,238	3,046,238	0
Field trips, insurance, phone, & travel	2,747,705	2,319,505	428,200
Supplies, textbooks, & utilities	32,644,475	21,492,002	11,152,473
Equipment	3,080,014	2,690,505	389,509
Indirect costs, interest, & other expenses	4,009,462	0	4,009,462
Tax increment paid to other entity	22,748,274	0	22,748,274
Total Expenditures	311,307,051	265,251,524	46,055,527
Excess (deficiency) of revenues over (under) expenditures	(12,527,056)	(12,522,056)	(5,000)
Other Financing Sources (Uses):			
Sale of capital assets	5,000	0	5,000
Operating transfer in/(out)	(1,500,000)	(1,500,000)	0
Total Other Financing Sources (Uses):	(1,495,000)	(1,500,000)	5,000
Net change in fund balances	(14,022,056)	(14,022,056)	0
Fund Balances - July 1	74,051,828	65,906,382	8,145,446
Fund Balances - June 30	\$ 60,029,772	\$ 51,884,326	\$ 8,145,446
Fund Balance			
Nonspendable:			
Inventories	\$ 961,661	\$ 0	\$ 961,661
Prepaid expenditures	103,163	93,730	9,433
Restricted:			
Child nutrition services	0	0	0
Salat Lake Education Foundation	4,245,385	0	4,245,385
Committed:			
Economic stabilization	7,000,000	7,000,000	0
Assigned:			
Charter schools	1,071,097	1,071,097	0
Programs	30,666,549	30,666,549	0
Programs reported in the schools	1,576,989	1,576,989	0
Students	2,928,967	0	2,928,967
Employee benefit obligations	11,475,961	11,475,961	0
Unassigned:	0	0	0
Total Fund Balances	\$ 60,029,772	\$ 51,884,326	\$ 8,145,446

## SALT LAKE CITY SCHOOL DISTRICT

## Summary of Budgets - All Operational Funds

For Fiscal Year 2022-23 With Comparative Information for Years 2018-19 Through 2021-22

## Fund Expenditures by Object

	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Revised Budget	2022-23 Budget
<b>Revenues:</b>					
Property taxes	\$ 125,603,421	\$ 136,059,695	\$ 152,700,176	\$ 157,083,105	\$ 157,167,148
Interest on investments	3,305,585	2,446,585	1,447,599	584,600	558,000
Sale of Food	1,799,721	1,728,980	0	375,500	1,793,862
Other local revenue	15,920,731	16,931,399	14,717,661	17,785,666	17,716,137
State of Utah	91,084,299	90,218,049	92,154,096	90,201,320	87,961,754
Federal government	25,782,724	24,381,909	34,950,854	47,565,808	33,583,094
<b>Total Revenues</b>	<b>263,496,481</b>	<b>271,766,617</b>	<b>295,970,386</b>	<b>313,595,999</b>	<b>298,779,995</b>
<b>Expenditures:</b>					
Salaries	143,699,780	151,195,374	159,340,207	169,611,714	169,820,959
Employee benefits	57,806,279	59,532,828	63,936,598	66,662,707	68,429,820
Contract services - professional & educational	4,540,700	4,460,946	3,514,324	5,607,564	4,780,104
Maintenance & repairs	3,279,824	3,295,442	3,208,579	3,247,747	3,209,747
Field trips, insurance, phone, & travel	1,576,858	732,525	1,148,120	3,161,140	2,473,705
Scholarships	31,878	39,048	45,774	275,000	275,000
Cost of food sold	5,431,385	5,232,214	3,921,728	6,112,035	5,948,853
Supplies, textbooks, & utilities	20,768,424	20,115,535	25,203,240	33,721,936	26,695,622
Equipment	2,642,548	1,975,863	1,856,338	11,615,919	2,916,505
Indirect costs, interest, & other expenses	537,484	895,607	997,083	937,137	975,361
Charter school local replacement	2,002,163	3,081,125	2,571,456	3,033,101	3,033,101
Tax increment paid to other entity	14,709,066	18,120,220	21,052,899	22,748,274	22,748,274
<b>Total Expenditures</b>	<b>257,026,389</b>	<b>268,676,727</b>	<b>286,796,346</b>	<b>326,734,274</b>	<b>311,307,051</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>6,470,092</b>	<b>3,089,890</b>	<b>9,174,040</b>	<b>(13,138,275)</b>	<b>(12,527,056)</b>
<b>Other Financing Sources (Uses):</b>					
Sale of capital assets	16,614	41,483	1,625	5,000	5,000
Operating transfer in/(out)	0	0	0	(200,000)	(1,500,000)
<b>Total Other financing sources (uses)</b>	<b>16,614</b>	<b>41,483</b>	<b>1,625</b>	<b>(195,000)</b>	<b>(1,495,000)</b>
<b>Net change in fund balances</b>	<b>6,486,706</b>	<b>3,131,373</b>	<b>9,175,665</b>	<b>(13,333,275)</b>	<b>(14,022,056)</b>
<b>Fund Balance - July 1</b>	<b>68,591,359</b>	<b>75,078,065</b>	<b>78,209,438</b>	<b>87,385,103</b>	<b>74,051,828</b>
<b>Fund Balance - June 30</b>	<b>\$ 75,078,065</b>	<b>\$ 78,209,438</b>	<b>\$ 87,385,103</b>	<b>\$ 74,051,828</b>	<b>\$ 60,029,772</b>
<b>Fund Balance</b>					
<b>Nonspendable:</b>					
Inventories	\$ 869,043	\$ 1,120,996	\$ 961,661	\$ 961,661	\$ 961,661
Prepaid expenditures	170,214	115,352	103,163	103,163	103,163
<b>Restricted:</b>					
Child nutrition services	1,634,757	906,821	224,000	0	0
Salt Lake Education Foundation	2,812,417	2,951,810	4,245,385	4,245,385	4,245,385
<b>Committed:</b>					
Economic stabilization	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000
<b>Assigned:</b>					
Charter schools	736,254	863,311	849,686	950,336	1,071,097
Programs	30,222,750	31,030,507	32,575,033	31,358,839	30,666,549
Programs reported in the schools	3,342,187	4,108,531	5,895,205	2,222,630	1,576,989
Students	3,130,175	2,988,232	2,928,967	2,928,967	2,928,967
Employee benefit obligations	11,475,961	11,475,961	11,475,961	11,475,961	11,475,961
<b>Unassigned:</b>	<b>13,684,307</b>	<b>15,647,917</b>	<b>21,126,042</b>	<b>12,804,886</b>	<b>0</b>
<b>Total Fund Balance</b>	<b>\$ 75,078,065</b>	<b>\$ 78,209,438</b>	<b>\$ 87,385,103</b>	<b>\$ 74,051,828</b>	<b>\$ 60,029,772</b>

SALT LAKE CITY SCHOOL DISTRICT  
**Summary of Budgets - All Operational Funds Projected**  
*Fiscal Years 2022-23 Through 2025-26*  
**Fund Expenditures by Object**

	2022-23 Budget	2023-24 Projected	2024-25 Projected	2025-26 Projected
<b>Revenues:</b>				
Property taxes	\$ 157,167,148	\$ 159,794,863	\$ 162,475,133	\$ 165,209,008
Interest on investments	558,000	558,000	558,000	558,000
Sale of food	1,793,862	1,793,862	1,793,862	1,793,862
Other local revenue	17,716,137	17,716,137	17,716,137	17,716,137
State of Utah	87,961,754	89,720,989	91,515,409	93,345,718
Federal government	33,583,094	33,792,210	34,005,508	34,223,072
<b>Total Revenues</b>	<b>298,779,995</b>	<b>303,376,061</b>	<b>308,064,049</b>	<b>312,845,797</b>
<b>Expenditures:</b>				
Salaries	169,820,959	171,519,169	173,234,361	174,966,705
Employee benefits	68,429,820	69,451,737	70,488,926	71,541,615
Contract services - professional & educational	4,780,104	4,801,880	4,823,764	4,845,758
Maintenance & repairs	3,209,747	3,061,469	3,076,776	3,092,160
Field trips, insurance, phone, & travel	2,473,705	2,474,194	2,474,685	2,475,178
Scholarships	275,000	275,000	275,000	275,000
Cost of food sold	5,948,853	6,127,319	6,311,139	6,500,473
Supplies, textbooks, & utilities	26,695,622	26,825,261	26,955,548	27,086,487
Equipment	2,916,505	3,080,014	3,080,014	3,080,014
Indirect costs, interest, & other expenses	975,361	975,361	975,361	975,361
Charter school local replacement	3,033,101	3,033,101	3,033,101	3,033,101
Tax increment paid to other entity	22,748,274	22,748,274	22,748,274	22,748,274
<b>Total Expenditures</b>	<b>311,307,051</b>	<b>314,372,779</b>	<b>317,476,949</b>	<b>320,620,126</b>
Excess (deficiency) of revenues over (under) expenditures	(12,527,056)	(10,996,718)	(9,412,900)	(7,774,329)
<b>Other Financing Sources (Uses):</b>				
Sale of capital assets	5,000	5,000	5,000	5,000
Operating transfer in/(out)	(1,500,000)	(1,500,000)	(1,500,000)	(1,500,000)
<b>Total Other financing sources (uses)</b>	<b>(1,495,000)</b>	<b>(1,495,000)</b>	<b>(1,495,000)</b>	<b>(1,495,000)</b>
<b>Net change in fund balances</b>	<b>(14,022,056)</b>	<b>(12,491,718)</b>	<b>(10,907,900)</b>	<b>(9,269,329)</b>
<b>Fund Balance - July 1</b>	<b>74,051,828</b>	<b>60,029,772</b>	<b>47,538,054</b>	<b>36,630,154</b>
<b>Fund Balance - June 30</b>	<b>\$ 60,029,772</b>	<b>\$ 47,538,054</b>	<b>\$ 36,630,154</b>	<b>\$ 27,360,825</b>
<b>Fund Balance</b>				
<b>Non-spendable:</b>				
Inventories	\$ 961,661	\$ 961,661	\$ 961,661	\$ 961,661
Prepaid expenditures	103,163	103,163	103,163	103,163
<b>Restricted:</b>				
Child nutrition services	0	2,073	5,009	7,529
Salt Lake Education Foundation	4,245,385	4,235,365	4,215,245	4,184,943
<b>Committed:</b>				
Economic stabilization	7,000,000	7,000,000	7,000,000	7,000,000
<b>Assigned</b>				
Charter schools	1,071,097	1,071,097	1,071,097	1,071,097
Programs	30,666,549	30,666,549	30,666,549	30,666,549
Programs reported in the schools	1,576,989	1,576,989	1,576,989	1,576,989
Students	2,928,967	2,903,978	2,853,845	2,778,412
Employee benefit obligations	11,475,961	11,475,961	11,475,961	11,475,961
Unassigned	0	(12,458,782)	(23,299,365)	(32,465,479)
<b>Total Fund Balance</b>	<b>\$ 60,029,772</b>	<b>\$ 47,538,054</b>	<b>\$ 36,630,154</b>	<b>\$ 27,360,825</b>



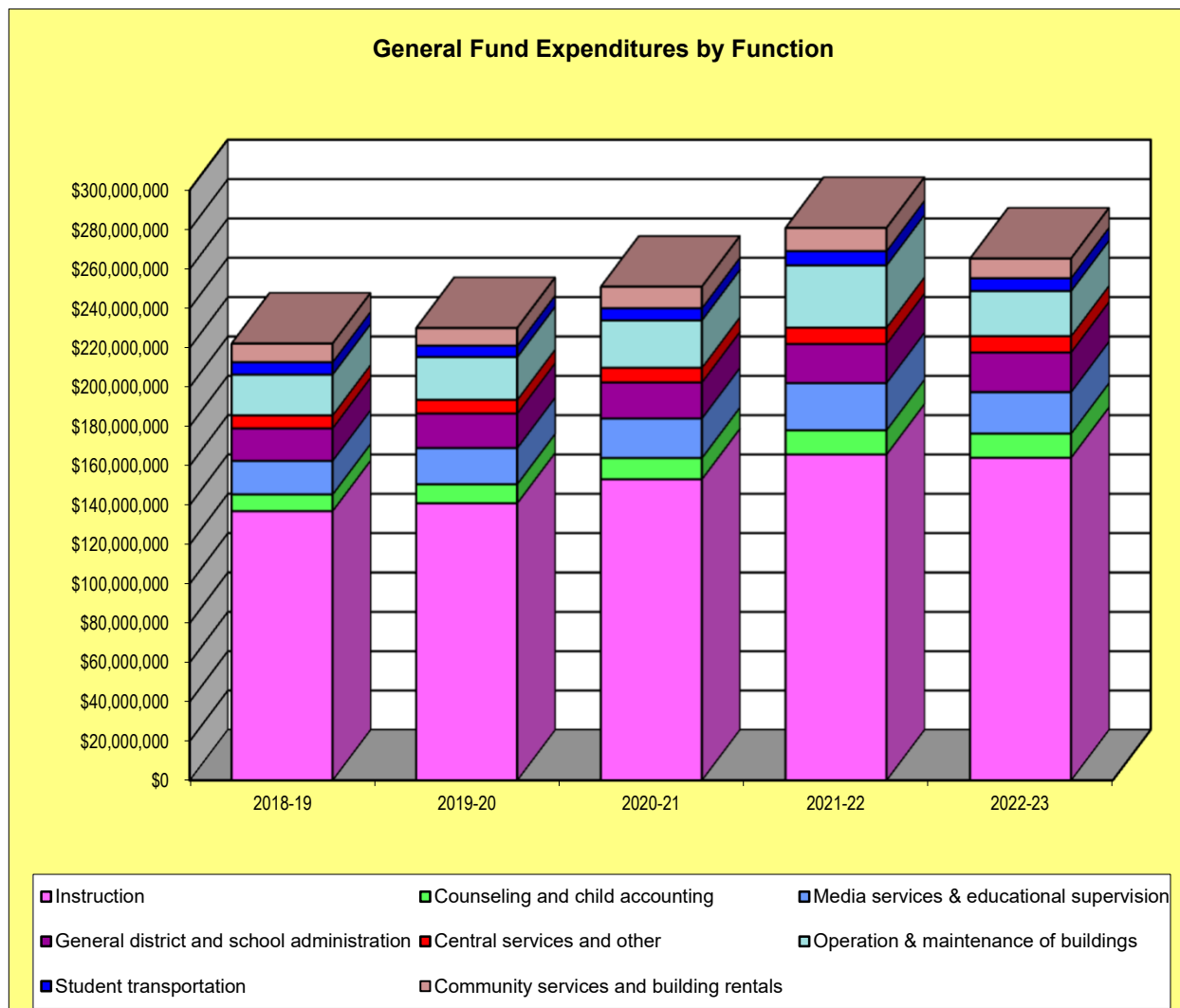


**SALT LAKE CITY SCHOOL DISTRICT**

**General Fund - Expenditures by Function**

*For Fiscal Year 2022-23 With Comparative Information for Years 2018-19 Through 2021-22*

	<b>2018-19 Actual</b>	<b>2019-20 Actual</b>	<b>2020-21 Actual</b>	<b>2021-22 Revised Budget</b>	<b>2022-23 Budget</b>
Instruction	\$136,898,616	\$140,897,349	\$153,074,964	\$165,675,301	\$164,033,309
Counseling and child accounting	8,439,695	9,648,854	10,785,754	12,366,213	12,276,632
Media services & educational supervision	17,113,186	18,434,275	20,128,080	23,957,262	21,088,920
General district and school administration	16,530,804	17,543,423	18,318,417	19,874,565	20,179,436
Central services and other	6,563,120	6,891,603	7,429,537	8,262,261	8,228,184
Operation & maintenance of buildings	20,712,455	21,786,355	24,107,431	31,652,040	22,927,698
Student transportation	6,294,865	5,777,335	6,168,082	7,247,108	6,605,866
Community services and building rentals	9,476,619	8,977,208	10,928,485	11,786,555	9,911,479
	<b>\$222,029,360</b>	<b>\$229,956,402</b>	<b>\$250,940,750</b>	<b>\$280,821,305</b>	<b>\$265,251,524</b>



## SALT LAKE CITY SCHOOL DISTRICT

## General Fund Budget

For Fiscal Year 2022-23 With Comparative Information for Years 2018-19 Through 2021-22

## Fund Expenditures by Function

	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Revised Budget	2022-23 Budget
Revenues:					
Property taxes	\$ 108,892,192	\$ 114,858,350	\$ 129,075,821	\$ 131,301,730	\$ 131,385,773
Interest on investments	3,064,115	2,243,076	640,335	359,000	359,000
Other local revenue	10,462,200	12,395,710	11,061,593	11,490,666	11,421,137
State of Utah	89,073,224	88,328,737	90,901,280	87,881,796	86,436,254
Federal government	16,448,602	15,730,714	28,046,498	36,878,838	23,127,304
Total Revenues	<u>227,940,333</u>	<u>233,556,587</u>	<u>259,725,527</u>	<u>267,912,030</u>	<u>252,729,468</u>
Expenditures:					
Instruction	136,898,616	140,897,349	153,074,964	165,675,301	164,033,309
Counseling and child accounting	8,439,695	9,648,854	10,785,754	12,366,213	12,276,632
Media services and educational supervision	17,113,186	18,434,275	20,128,080	23,957,262	21,088,920
General district administration	1,041,495	1,123,975	1,157,481	1,509,460	1,496,624
General school administration	15,489,309	16,419,448	17,160,936	18,365,105	18,682,812
Central services	6,248,147	6,648,033	7,275,493	7,936,120	7,915,174
Operation and maintenance of school buildings	20,712,455	21,786,355	24,107,431	31,652,040	22,927,698
Student transportation	6,294,865	5,777,335	6,168,082	7,247,108	6,605,866
Child nutrition services	314,973	243,570	154,044	326,141	313,010
Community services and building rentals	9,476,619	8,977,208	10,928,485	11,786,555	9,911,479
Total Expenditures	<u>222,029,360</u>	<u>229,956,402</u>	<u>250,940,750</u>	<u>280,821,305</u>	<u>265,251,524</u>
Excess (deficiency) of revenues over (under) expenditures	5,910,973	3,600,185	8,784,777	(12,909,275)	(12,522,056)
Operating transfer in/(out)	0	0	0	(200,000)	(1,500,000)
Net change in fund balances	5,910,973	3,600,185	8,784,777	(12,909,275)	(12,522,056)
Fund Balance - July 1	<u>60,719,722</u>	<u>66,630,695</u>	<u>70,230,880</u>	<u>79,015,657</u>	<u>65,906,382</u>
Fund Balance - June 30	<u>\$ 66,630,695</u>	<u>\$ 70,230,880</u>	<u>\$ 79,015,657</u>	<u>\$ 65,906,382</u>	<u>\$ 51,884,326</u>
Fund Balance					
Nonspendable:					
Prepaid expenditures	\$ 169,236	\$ 104,653	\$ 93,730	\$ 93,730	\$ 93,730
Committed:					
Economic stabilization *	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000
Assigned:					
Charter schools	736,254	863,311	849,686	950,336	1,071,097
Programs	30,222,750	31,030,507	32,575,033	31,358,839	30,666,549
Programs reported in the schools	3,342,187	4,108,531	5,895,205	2,222,630	1,576,989
Employee benefit obligations	11,475,961	11,475,961	11,475,961	11,475,961	11,475,961
Unassigned: **	<u>13,684,307</u>	<u>15,647,917</u>	<u>21,126,042</u>	<u>12,804,886</u>	<u>0</u>
Total Fund Balance	<u>\$ 66,630,695</u>	<u>\$ 70,230,880</u>	<u>\$ 79,015,657</u>	<u>\$ 65,906,382</u>	<u>\$ 51,884,326</u>

\* 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 2022-23 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 2022-23 Through 2025-26*  
**Fund Expenditures by Function**

	2022-23 Budget	2023-24 Projected	2024-25 Projected	2025-26 Projected	Projected Growth Rate
Revenues:					
Property taxes	\$ 131,385,773	\$ 134,013,488	\$ 136,693,758	\$ 139,427,633	2.00%
Interest on investments	359,000	359,000	359,000	359,000	0.00%
Other local revenue	11,421,137	11,421,137	11,421,137	11,421,137	0.00%
State of Utah	86,436,254	88,164,979	89,928,279	91,726,845	2.00%
Federal government	23,127,304	23,127,304	23,127,304	23,127,304	0.00%
Total Revenues	<u>252,729,468</u>	<u>257,085,908</u>	<u>261,529,478</u>	<u>266,061,919</u>	1.76%
Expenditures:					
Instruction	164,033,309	165,760,615	167,507,839	169,275,223	1.07%
Counseling and child accounting	12,276,632	12,405,909	12,536,676	12,668,952	1.07%
Media services and educational supervision	21,088,920	21,310,993	21,535,626	21,762,851	1.07%
General district administration	1,496,624	1,512,384	1,528,326	1,544,452	1.07%
General school administration	18,682,812	18,879,548	19,078,552	19,279,852	1.07%
Central services	7,915,174	7,998,523	8,082,833	8,168,116	1.07%
Operation and maintenance of school buildings	22,927,698	23,169,134	23,413,353	23,660,390	1.07%
Student transportation	6,605,866	6,675,428	6,745,792	6,816,968	1.07%
Child nutrition services	313,010	316,306	319,640	323,013	1.07%
Community services and building rentals	9,911,479	10,015,850	10,121,424	10,228,216	1.07%
Total Expenditures	<u>265,251,524</u>	<u>268,044,690</u>	<u>270,870,061</u>	<u>273,728,033</u>	1.07%
Excess (deficiency) of revenues over (under) expenditures	<u>(12,522,056)</u>	<u>(10,958,782)</u>	<u>(9,340,583)</u>	<u>(7,666,114)</u>	
Operating transfer in/(out)	<u>(1,500,000)</u>	<u>(1,500,000)</u>	<u>(1,500,000)</u>	<u>(1,500,000)</u>	
Net change in fund balances	<u>(14,022,056)</u>	<u>(12,458,782)</u>	<u>(10,840,583)</u>	<u>(9,166,114)</u>	
Fund Balance - July 1	<u>65,906,382</u>	<u>51,884,326</u>	<u>39,425,544</u>	<u>28,584,961</u>	
Fund Balance - June 30	<u>\$ 51,884,326</u>	<u>\$ 39,425,544</u>	<u>\$ 28,584,961</u>	<u>\$ 19,418,847</u>	
Fund Balance					
Non-spendable:					
Prepaid expenditures	\$ 93,730	\$ 93,730	\$ 93,730	\$ 93,730	
Committed:					
Economic stabilization	7,000,000	7,000,000	7,000,000	7,000,000	
Assigned					
Charter schools	1,071,097	1,071,097	1,071,097	1,071,097	
Programs	30,666,549	30,666,549	30,666,549	30,666,549	
Programs reported in the schools	1,576,989	1,576,989	1,576,989	1,576,989	
Employee benefit obligations	11,475,961	11,475,961	11,475,961	11,475,961	
Unassigned	0	(12,458,782)	(23,299,365)	(32,465,479)	
Total Fund Balance	<u>\$ 51,884,326</u>	<u>\$ 39,425,544</u>	<u>\$ 28,584,961</u>	<u>\$ 19,418,847</u>	

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

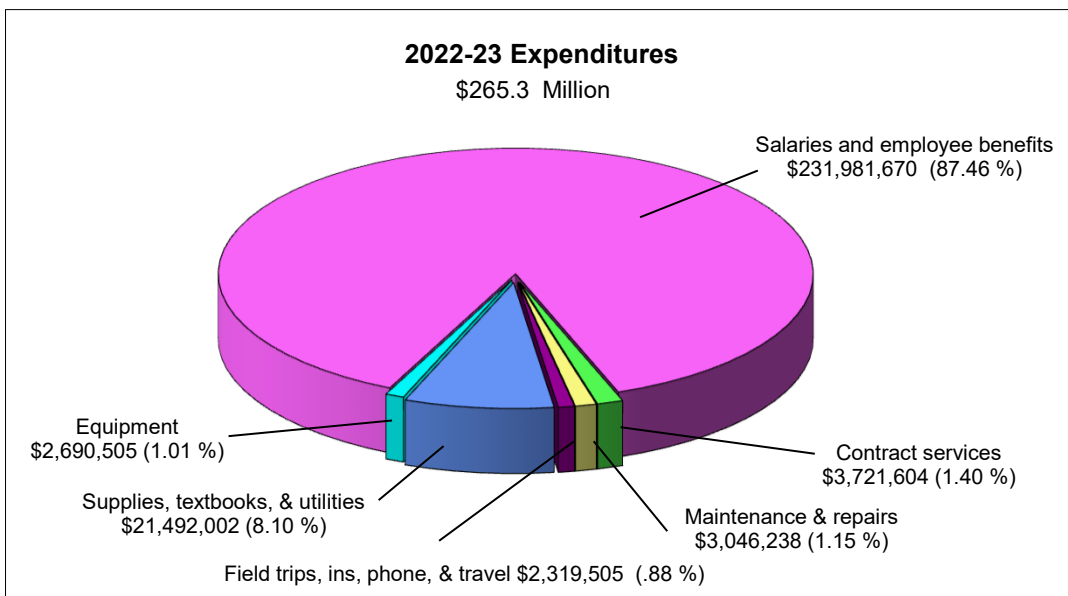
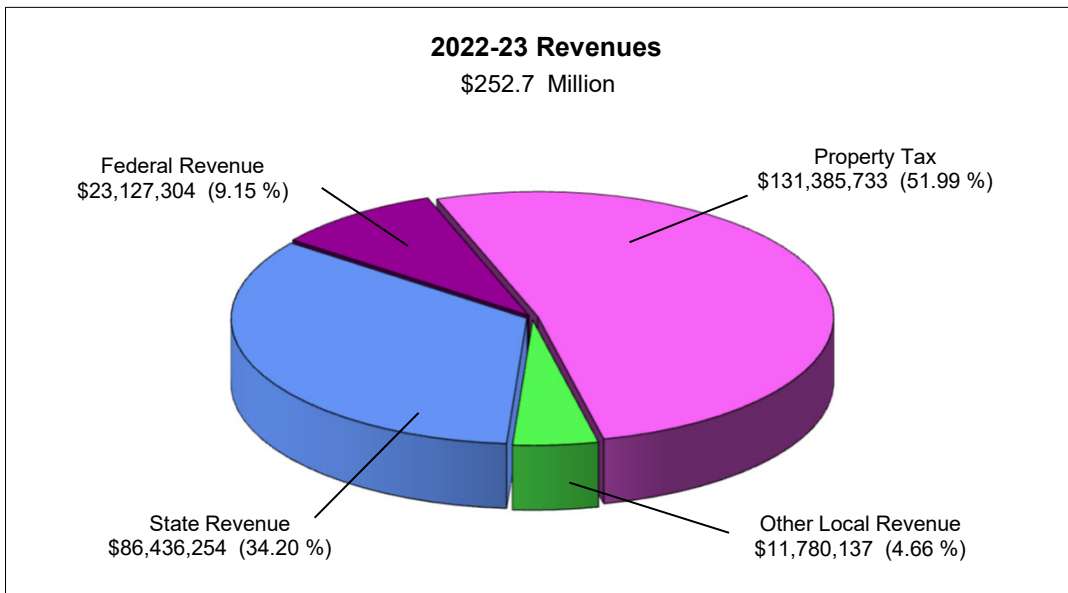
The property tax growth rate is based on past experience. Interest on investments and other local revenue is projected according to current information. State revenue is projected based on past experience. Federal revenue is based on past experience adjusted by current information. Employee benefits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



**SALT LAKE CITY SCHOOL DISTRICT**

**THE GENERAL FUND**

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



## SALT LAKE CITY SCHOOL DISTRICT

## General Fund Budget

For Fiscal Year 2022-23 With Comparative Information for Years 2018-19 Through 2021-22

## Fund Expenditures by Object

	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Revised Budget	2022-23 Budget
Revenues:					
Property taxes	\$ 108,892,192	\$ 114,858,350	\$ 129,075,821	\$ 131,301,730	\$ 131,385,773
Interest on investments	3,064,115	2,243,076	640,335	359,000	359,000
Other local revenue	10,462,200	12,395,710	11,061,593	11,490,666	11,421,137
State of Utah	89,073,224	88,328,737	90,901,280	87,881,796	86,436,254
Federal government	16,448,602	15,730,714	28,046,498	36,878,838	23,127,304
Total Revenues	<u>227,940,333</u>	<u>233,556,587</u>	<u>259,725,527</u>	<u>267,912,030</u>	<u>252,729,468</u>
Expenditures:					
Salaries	139,737,721	147,124,861	157,044,534	165,614,988	165,571,602
Employee benefits	56,043,031	57,646,657	62,853,692	64,695,540	66,410,068
Contract services - professional & educational	3,657,202	3,540,655	2,839,896	4,512,564	3,721,604
Maintenance & repairs	3,101,400	3,154,046	3,123,368	3,083,238	3,046,238
Field trips, insurance, phone, & travel	1,456,500	653,400	1,114,901	3,006,940	2,319,505
Supplies, textbooks, & utilities	16,068,551	16,050,822	22,179,263	28,518,116	21,492,002
Equipment	1,964,955	1,785,961	1,785,096	11,389,919	2,690,505
Total Expenditures	<u>222,029,360</u>	<u>229,956,402</u>	<u>250,940,750</u>	<u>280,821,305</u>	<u>265,251,524</u>
Excess (deficiency) of revenues over (under) expenditures	<u>5,910,973</u>	<u>3,600,185</u>	<u>8,784,777</u>	<u>(12,909,275)</u>	<u>(12,522,056)</u>
Operating transfer in/(out)	<u>0</u>	<u>0</u>	<u>0</u>	<u>(200,000)</u>	<u>(1,500,000)</u>
Net change in fund balances	<u>5,910,973</u>	<u>3,600,185</u>	<u>8,784,777</u>	<u>(13,109,275)</u>	<u>(14,022,056)</u>
Fund Balance - July 1	<u>60,719,722</u>	<u>66,630,695</u>	<u>70,230,880</u>	<u>79,015,657</u>	<u>65,906,382</u>
Fund Balance - June 30	<u>\$ 66,630,695</u>	<u>\$ 70,230,880</u>	<u>\$ 79,015,657</u>	<u>\$ 65,906,382</u>	<u>\$ 51,884,326</u>
Fund Balance					
Nonspendable:					
Prepaid expenditures	\$ 169,236	\$ 104,653	\$ 93,730	\$ 93,730	\$ 93,730
Committed:					
Economic stabilization *	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000
Assigned					
Charter schools	736,254	863,311	849,686	950,336	1,071,097
Programs	30,222,750	31,030,507	32,575,033	31,358,839	30,666,549
Programs reported in the schools	3,342,187	4,108,531	5,895,205	2,222,630	1,576,989
Employee benefit obligations	11,475,961	11,475,961	11,475,961	11,475,961	11,475,961
Unassigned: **	13,684,307	15,647,917	21,126,042	12,804,886	0
Total Fund Balance	<u>\$ 66,630,695</u>	<u>\$ 70,230,880</u>	<u>\$ 79,015,657</u>	<u>\$ 65,906,382</u>	<u>\$ 51,884,326</u>

\* 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 2022-23 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 2022-23 Through 2025-26*  
**Fund Expenditures by Object**

	2022-23 Budget	2023-24 Projected	2024-25 Projected	2025-26 Projected	Projected Growth Rate
Revenues:					
Property taxes	\$ 131,385,773	\$ 134,013,488	\$ 136,693,758	\$ 139,427,633	2.00%
Interest on investments	359,000	359,000	359,000	359,000	0.00%
Other local revenue	11,421,137	11,421,137	11,421,137	11,421,137	0.00%
State of Utah	86,436,254	88,164,979	89,928,279	91,726,845	2.00%
Federal government	23,127,304	23,127,304	23,127,304	23,127,304	0.00%
Total Revenues	<u>252,729,468</u>	<u>257,085,908</u>	<u>261,529,478</u>	<u>266,061,919</u>	1.76%
Expenditures:					
Salaries	165,571,602	167,227,318	168,899,591	170,588,587	1.00%
Employee benefits	66,410,068	67,406,219	68,417,312	69,443,572	1.50%
Contract services - professional & educational	3,721,604	3,740,212	3,758,913	3,777,708	0.50%
Maintenance & repairs	3,046,238	3,061,469	3,076,776	3,092,160	0.50%
Field trips, insurance, phone, & travel	2,319,505	2,319,505	2,319,505	2,319,505	0.00%
Supplies, textbooks, & utilities	21,492,002	21,599,462	21,707,459	21,815,996	0.50%
Equipment	2,690,505	2,690,505	2,690,505	2,690,505	0.00%
Total Expenditures	<u>265,251,524</u>	<u>268,044,690</u>	<u>270,870,061</u>	<u>273,728,033</u>	1.07%
Excess (deficiency) of revenues over (under) expenditures	<u>(12,522,056)</u>	<u>(10,958,782)</u>	<u>(9,340,583)</u>	<u>(7,666,114)</u>	
Operating transfer in/(out)	<u>(1,500,000)</u>	<u>(1,500,000)</u>	<u>(1,500,000)</u>	<u>(1,500,000)</u>	
Net change in fund balances	<u>(14,022,056)</u>	<u>(12,458,782)</u>	<u>(10,840,583)</u>	<u>(9,166,114)</u>	
Fund Balance - July 1	<u>65,906,382</u>	<u>51,884,326</u>	<u>39,425,544</u>	<u>28,584,961</u>	
Fund Balance - June 30	<u>\$ 51,884,326</u>	<u>\$ 39,425,544</u>	<u>\$ 28,584,961</u>	<u>\$ 19,418,847</u>	
Fund Balance					
Nonspendable:					
Prepaid expenditures	\$ 93,730	\$ 93,730	\$ 93,730	\$ 93,730	
Committed:					
Economic stabilization	7,000,000	7,000,000	7,000,000	7,000,000	
Assigned					
Charter schools	1,071,097	1,071,097	1,071,097	1,071,097	
Programs	30,666,549	30,666,549	30,666,549	30,666,549	
Programs reported in the schools	1,576,989	1,576,989	1,576,989	1,576,989	
Employee benefit obligations	11,475,961	11,475,961	11,475,961	11,475,961	
Unassigned	<u>0</u>	<u>(12,458,782)</u>	<u>(23,299,365)</u>	<u>(32,465,479)</u>	
Total Fund Balance	<u>\$ 51,884,326</u>	<u>\$ 39,425,544</u>	<u>\$ 28,584,961</u>	<u>\$ 19,418,847</u>	

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

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

## SALT LAKE CITY SCHOOL DISTRICT

## General Fund - Major Revenue Sources

For Fiscal Year 2022-23 With Comparative Information for Years 2018-19 Through 2021-22

	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Revised Budget	2022-23 Budget
<b>REVENUES</b>					
<b>Local Sources</b>					
Property tax	\$ 108,892,192	\$ 114,858,350	\$ 129,075,821	\$ 131,301,730	\$ 131,385,773
Interest on investments	3,064,115	2,243,076	640,335	359,000	359,000
Other local revenue	10,462,200	12,395,710	11,061,593	11,490,666	11,421,137
<b>Total Local Sources</b>	<b>122,418,507</b>	<b>129,497,136</b>	<b>140,777,749</b>	<b>143,151,396</b>	<b>143,165,910</b>
<b>State Sources</b>					
Regular Basic School Programs:					
Regular School Program K	1,201,318	1,166,272	1,019,708	795,857	1,151,605
Regular School Program 1-12	27,766,181	25,140,392	26,659,958	18,204,137	20,400,508
Foreign Exchange Students	47,530	28,256	0	19,045	19,961
Professional Staff Costs	7,983,095	8,264,775	8,316,901	8,166,019	8,325,544
Restricted Basic School Program					
Special Education - Regular Program	10,374,713	10,777,637	10,973,366	11,405,681	11,415,161
Special Education - Self Contained	2,985,922	2,934,974	2,898,815	2,774,822	2,774,822
Special Education - Preschool	873,364	913,799	986,863	809,592	809,592
Ext. Year Program - Sev. Handicapped	47,923	53,839	175,079	174,826	174,826
Special Education - State Programs	225,969	235,125	242,703	240,651	240,651
Career and Technical Education (CTE)	3,135,082	3,095,879	3,298,655	4,088,688	3,443,721
Class Size Reduction	5,065,701	4,932,969	4,497,976	4,913,528	4,608,936
School Lunch - Charter Schools	56,491	41,828	28,720	62,126	62,126
Other State sources of revenue					
Flexible Allocation	2,587,579	268,759	0	0	0
Pupil Transportation to and from	3,444,598	3,103,425	3,270,887	3,490,009	3,490,009
Adv. Placement & IB (Accel. Learner)	130,572	138,806	132,079	132,368	132,368
Gifted and Talented (Accel. Learner)	112,198	117,998	113,051	119,027	119,027
At Risk programs	3,221,688	4,263,535	4,500,629	4,633,725	4,560,001
Youth In Custody	600,486	609,706	619,258	803,429	746,634
Adult Education	1,888,996	1,843,203	1,927,769	2,536,669	2,200,476
Concurrent Enrollment (Accel. Learner)	38,221	26,822	139,352	160,483	160,483
School LAND Trust	2,586,558	2,691,039	2,844,300	3,121,337	2,832,987
Teacher & Student Success	0	2,930,845	3,150,416	5,133,488	4,146,911
Reading Achievement	437,669	421,871	426,535	349,329	349,329
School Nurses	32,594	33,068	30,958	30,958	30,958
Beverly Taylor Sorenson Arts Grant	941,033	1,029,133	970,074	1,107,000	1,107,000
Critical Languages	131,107	158,272	194,032	176,743	98,243
Educator Salary Adjustment	7,427,366	7,543,384	7,468,426	7,447,438	7,564,952
Library Media	25,291	44,354	30,887	25,681	25,681
USTAR	363,550	341,860	51,990	0	0
Digital Teaching and Learning	592,009	796,053	589,740	665,646	679,605
Teachers' Supplies	226,026	223,854	215,833	212,701	212,541
Extended Day Kindergarten	387,780	382,304	798,533	988,383	1,018,016
Staff Development	6,875	15,661	0	0	0
Charter School Local Replacement	1,581,559	1,720,669	1,752,408	1,769,155	1,769,155
Charter School Administration	70,700	80,000	70,000	79,899	79,899
Driver Education	310,346	202,750	128,900	261,564	124,069
Other State revenue	1,440,036	1,755,621	1,641,517	2,267,087	845,752
<b>Total State Revenues</b>	<b>89,073,224</b>	<b>88,328,737</b>	<b>90,901,280</b>	<b>87,881,796</b>	<b>86,436,254</b>
<b>Federal Sources</b>					
Restricted - direct	167,700	114,895	142,662	131,509	125,930
ESSER Cares	0	0	12,442,462	18,834,885	6,350,133
Every Student Succeeds Act (ESSA)	7,295,089	7,191,567	7,295,699	8,104,619	7,751,762
Programs for the Disabled	5,041,753	5,030,226	5,157,818	5,178,732	5,178,732
Career and Technical Education (CTE)	441,775	435,464	449,814	482,445	482,445
Dept. of Health - Medicaid	1,472,994	785,972	764,270	1,300,000	1,300,000
Other restricted - through State	2,029,291	2,172,590	1,793,773	2,846,648	1,938,302
<b>Total Federal Revenues</b>	<b>16,448,602</b>	<b>15,730,714</b>	<b>28,046,498</b>	<b>36,878,838</b>	<b>23,127,304</b>
<b>Total Revenue</b>	<b>\$ 227,940,333</b>	<b>\$ 233,556,587</b>	<b>\$ 259,725,527</b>	<b>\$ 267,912,030</b>	<b>\$ 252,729,468</b>



## SALT LAKE CITY SCHOOL DISTRICT

## General Fund - Major Expenditures

For Fiscal Year 2022-23 With Comparative Information for Years 2018-19 Through 2021-22

	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Revised Budget	2022-23 Budget
<b>EXPENDITURES</b>					
Instruction - Function 1000					
Salaries - teachers	\$ 85,138,035	\$ 88,307,238	\$ 94,088,297	\$ 99,043,243	\$ 101,414,289
Salaries - substitute teachers	1,025,419	812,241	553,939	1,203,081	1,208,474
Salaries - teacher aides	5,941,354	7,219,489	6,908,753	6,973,679	5,845,909
Salaries - other	84,566	89,807	138,798	144,704	145,457
Total salaries	92,189,374	96,428,775	101,689,787	107,364,707	108,614,129
Employee benefits	35,370,074	35,790,393	38,998,552	39,837,718	41,532,293
Purchased services	1,845,175	1,130,806	912,478	1,713,318	1,518,244
Supplies and materials	6,150,733	6,177,836	10,617,970	14,989,856	10,789,603
Textbooks	537,504	502,351	312,550	91,035	85,535
Total supplies and materials	6,688,237	6,680,187	10,930,520	15,080,891	10,875,138
Property (instructional equipment)	805,756	867,188	543,626	1,678,667	1,493,505
Total Expenditures - Instruction	136,898,616	140,897,349	153,074,963	165,675,301	164,033,309
Support Services/Counseling & Child Accounting - Function 2100					
Salaries - social work services	21,378	367,328	390,954	596,526	659,793
Salaries - guidance	4,878,981	5,476,991	5,862,040	6,110,414	6,130,834
Salaries - health services	453,343	409,818	531,981	578,933	685,000
Salaries - secretarial & clerical	187,343	196,294	181,994	286,670	220,966
Salaries - other	348,864	317,102	522,888	722,858	697,766
Total salaries	5,889,909	6,767,533	7,489,857	8,295,401	8,394,359
Employee benefits	2,419,775	2,749,244	3,024,904	3,375,862	3,462,351
Purchased services	60,458	73,807	144,465	454,701	281,845
Supplies and materials	69,553	58,270	126,529	240,249	138,077
Total Expenditures - Support Services/ Counseling & Child Accounting	8,439,695	9,648,854	10,785,755	12,366,213	12,276,632
Support Services/Media Services & Educational Supervision - Function 2200					
Salaries - supervisors & directors	2,762,276	2,944,431	3,093,634	3,259,471	3,415,857
Salaries - media personnel	2,561,300	2,704,400	2,858,027	2,976,885	2,998,490
Salaries - secretarial & clerical	1,012,565	1,031,853	1,071,960	1,219,618	1,244,401
Salaries - media aides	39,703	52,174	49,940	60,588	61,194
Salaries - other	4,658,416	5,258,065	6,226,944	7,236,616	5,935,601
Total salaries	11,034,260	11,990,923	13,300,505	14,753,178	13,655,543
Employee benefits	4,604,816	4,972,309	5,415,328	5,947,604	5,605,538
Purchased services	991,336	705,196	599,875	1,336,018	942,338
Supplies and materials (except as below)	331,327	567,040	618,473	1,726,979	726,685
Library books	123,114	133,957	181,293	137,005	104,396
Periodicals	15,471	14,443	8,255	19,859	18,126
Audio visual materials	12,862	6,031	4,351	19,619	19,294
Equipment	0	44,376	0	17,000	17,000
Total Expenditures - Support Services/ Media Services & Educational Supervision	\$ 17,113,186	\$ 18,434,275	\$ 20,128,080	\$ 23,957,262	\$ 21,088,920

## SALT LAKE CITY SCHOOL DISTRICT

## General Fund - Major Expenditures

For Fiscal Year 2022-23 With Comparative Information for Years 2018-19 Through 2021-22

	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Revised Budget	2022-23 Budget
Support Services/General District Administration - Function 2300					
Salaries - district administration	\$ 462,741	\$ 482,602	\$ 448,072	\$ 708,029	\$ 712,442
Salaries - secretarial & clerical	113,542	123,418	127,782	101,907	103,121
Salaries - other	0	0	0	30,374	30,374
Total salaries	576,283	606,020	575,854	840,310	845,937
Employee benefits	257,438	315,060	281,345	398,896	379,333
Purchased services	130,307	184,715	253,688	179,954	180,054
Supplies and materials	89,541	29,976	56,085	90,300	91,300
Other objects	(12,074)	(11,796)	(9,491)	0	0
Total Expenditures - Support Services/ General District Administration	1,041,495	1,123,975	1,157,481	1,509,460	1,496,624
Support Services/General School Administration - Function 2400					
Salaries - principals and assistants	7,368,097	8,077,918	8,702,302	9,039,771	9,154,720
Salaries - secretarial & clerical	2,605,465	2,638,840	2,814,173	2,933,887	3,016,066
Total salaries	9,973,562	10,716,758	11,516,475	11,973,658	12,170,786
Employee benefits	4,506,564	4,785,279	5,083,601	5,268,333	5,403,912
Purchased services	624,767	600,815	396,328	640,382	640,757
Supplies and materials	384,416	316,596	164,532	482,732	467,357
Total Expenditures - Support Services/ General School Administration	15,489,309	16,419,448	17,160,936	18,365,105	18,682,812
Support Services/Central Services - Function 2500					
Salaries	3,814,568	4,094,913	4,477,293	4,728,101	4,667,538
Employee benefits	1,846,100	1,898,912	2,033,077	2,122,875	2,234,476
Purchased services	115,412	130,223	186,387	224,224	135,200
Supplies and materials	472,067	523,985	578,736	636,920	622,960
Property	0	0	0	224,000	255,000
Total Expenditures - Support Services/ Central Services	6,248,147	6,648,033	7,275,493	7,936,120	7,915,174
Operation & Maintenance of School Buildings - Function 2600					
Salaries	6,864,235	7,271,310	7,770,466	7,536,817	7,667,320
Employee benefits	3,607,976	3,723,122	3,770,983	3,782,739	3,948,872
Purchased services	3,251,724	3,559,491	3,932,157	3,910,061	3,861,986
Supplies and materials	6,890,341	7,035,735	8,326,079	8,399,423	7,224,520
Equipment	98,179	196,697	307,746	225,000	225,000
Total Expenditures - Operation & Maintenance of School Buildings	\$ 20,712,455	\$ 21,786,355	\$ 24,107,431	\$ 23,854,040	\$ 22,927,698

**SALT LAKE CITY SCHOOL DISTRICT**

**General Fund - Major Expenditures**

*For Fiscal Year 2022-23 With Comparative Information for Years 2018-19 Through 2021-22*

	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Revised Budget	2022-23 Budget
<b>Support Services/Student Transportation Services - Function 2700</b>					
Salaries - secretarial & clerical	\$ 75,470	\$ 76,439	\$ 80,690	\$ 80,665	\$ 83,061
Salaries - supervisors	113,975	118,336	77,787	118,336	118,805
Salaries - bus drivers	2,250,374	2,230,028	2,326,358	2,462,885	2,608,363
Salaries - mechanics	313,539	331,650	375,201	384,801	323,345
Total salaries	<u>2,753,358</u>	<u>2,756,453</u>	<u>2,860,036</u>	<u>3,046,687</u>	<u>3,133,574</u>
Employee benefits	1,342,716	1,380,542	1,396,409	1,554,119	1,573,242
Purchased services	626,121	578,802	468,658	663,750	663,750
Supplies and materials	512,960	383,838	509,256	535,300	535,300
Equipment	1,059,710	677,700	933,723	1,447,252	700,000
Total Expenditures - Support Services/ Student Transportation Services	<u>6,294,865</u>	<u>5,777,335</u>	<u>6,168,082</u>	<u>7,247,108</u>	<u>6,605,866</u>
<b>Child Nutrition Services - Function 3100</b>					
Salaries	61,229	47,506	47,496	0	0
Employee benefits	28,932	26,907	28,568	0	0
Purchased services	181,742	130,088	34,271	326,141	313,010
Supplies and materials	31,415	27,273	34,126	0	0
Equipment	0	0	0	0	0
Other objects	11,655	11,796	9,582	0	0
Total Expenditures - Child Nutrition Services	<u>314,973</u>	<u>243,570</u>	<u>154,043</u>	<u>326,141</u>	<u>313,010</u>
<b>Community Services and Building Rentals - Function 3300</b>					
Salaries	6,580,943	6,444,671	7,316,767	7,076,129	6,422,416
Employee benefits	2,058,642	2,004,891	2,820,923	2,407,394	2,270,051
Purchased services	385,538	235,506	154,654	1,154,193	550,538
Supplies and materials	450,187	292,140	636,142	1,148,839	668,474
Total Expenditures - Community Services and Building Rentals	<u>\$ 9,476,619</u>	<u>\$ 8,977,208</u>	<u>\$ 10,928,486</u>	<u>\$ 11,786,555</u>	<u>\$ 9,911,479</u>
<b>Building Improvement Services - Function 4700</b>					
New Equipment	<u>0</u>	<u>0</u>	<u>0</u>	<u>7,798,000</u>	<u>0</u>
Total Expenditures - Building Improvement Services	<u>0</u>	<u>0</u>	<u>0</u>	<u>7,798,000</u>	<u>0</u>
<b>TOTAL EXPENDITURES</b>	<u><u>\$ 222,029,360</u></u>	<u><u>\$ 229,956,402</u></u>	<u><u>\$ 250,940,750</u></u>	<u><u>\$ 280,821,305</u></u>	<u><u>\$ 265,251,524</u></u>



**SALT LAKE CITY SCHOOL DISTRICT**  
**Summary of Budgets - Special Revenue Funds**  
*Fiscal Year 2022-23 Budget*  
**Fund Expenditures by Function**

	Total Special Revenue Funds	Child Nutrition Fund	Student Activity Fund	Pass-Through Taxes Fund	Education Foundation Fund
<b>Revenues:</b>					
Property taxes	\$ 25,781,375	\$ 0	\$ 0	\$ 25,781,375	\$ 0
Interest on investments	199,000	11,000	60,000	0	128,000
Sale of food	1,793,862	1,793,862	0	0	0
Other local revenue	6,295,000	0	4,440,000	0	1,855,000
State of Utah	1,525,500	1,525,500	0	0	0
Federal government	10,455,790	10,455,790	0	0	0
<b>Total Revenues</b>	<b>46,050,527</b>	<b>13,786,152</b>	<b>4,500,000</b>	<b>25,781,375</b>	<b>1,983,000</b>
<b>Expenditures:</b>					
Instruction	4,500,000	0	4,500,000	0	0
Child nutrition services	13,791,152	13,791,152	0	0	0
Community services and building rentals	27,764,375	0	0	25,781,375	1,983,000
<b>Total Expenditures:</b>	<b>46,055,527</b>	<b>13,791,152</b>	<b>4,500,000</b>	<b>25,781,375</b>	<b>1,983,000</b>
Deficiency of revenues under expenditures	(5,000)	(5,000)	0	0	0
<b>Other financing sources:</b>					
Sale of capital assets	5,000	5,000	0	0	0
<b>Net change in fund balances</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Fund Balance - July 1</b>	<b>8,145,446</b>	<b>961,661</b>	<b>2,928,967</b>	<b>0</b>	<b>4,254,818</b>
<b>Fund Balance - June 30</b>	<b>\$ 8,145,446</b>	<b>\$ 961,661</b>	<b>\$ 2,928,967</b>	<b>\$ 0</b>	<b>\$ 4,254,818</b>
<b>Fund Balance</b>					
<b>Nonspendable:</b>					
Inventories	\$ 961,661	\$ 961,661	\$ 0	0	0
Prepaid expenditures	9,433	0	0	0	9,433
<b>Restricted:</b>					
Child nutrition services	0	0	0	0	0
Salt Lake Education Foundation	4,245,385	0	0	0	4,245,385
<b>Assigned:</b>					
Students	2,928,967	0	2,928,967	0	0
Unassigned: *	0	0	0	0	0
<b>Total Fund Balance</b>	<b>\$ 8,145,446</b>	<b>\$ 961,661</b>	<b>\$ 2,928,967</b>	<b>\$ 0</b>	<b>\$ 4,254,818</b>

\* The 2022-23 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**  
**Summary of Budgets - Special Revenue Funds**  
*Fiscal Year 2022-23 Budget*  
**Fund Expenditures by Object**

	Total Special Revenue Funds	Child Nutrition Fund	Student Activity Fund	Pass-Through Taxes Fund	Education Foundation Fund
<b>Revenues:</b>					
Property taxes	\$ 25,781,375	\$ 0	\$ 0	\$ 25,781,375	\$ 0
Interest on investments	199,000	11,000	60,000	0	128,000
Sale of food	1,793,862	1,793,862	0	0	0
Other local revenue	6,295,000	0	4,440,000	0	1,855,000
State of Utah	1,525,500	1,525,500	0	0	0
Federal government	10,455,790	10,455,790	0	0	0
<b>Total Revenues</b>	<b>46,050,527</b>	<b>13,786,152</b>	<b>4,500,000</b>	<b>25,781,375</b>	<b>1,983,000</b>
<b>Expenditures:</b>					
Salaries	4,249,357	3,643,357	318,000	0	288,000
Employee benefits	2,019,752	1,812,272	100,774	0	106,706
Contract services - professional and educational	1,058,500	425,000	178,500	0	455,000
Field trips, insurance, phone, & travel	428,200	0	97,700	0	330,500
Cost of food sold	5,948,853	5,948,853	0	0	0
Supplies, textbooks, & utilities	5,203,620	767,800	3,783,026	0	652,794
Equipment	389,509	218,509	21,000	0	150,000
Indirect costs, interest, & other costs	4,009,462	975,361	1,000	3,033,101	0
Tax increment paid to other entity	22,748,274	0	0	22,748,274	0
<b>Total Expenditures:</b>	<b>46,055,527</b>	<b>13,791,152</b>	<b>4,500,000</b>	<b>25,781,375</b>	<b>1,983,000</b>
Deficiency of revenues under expenditures	(5,000)	(5,000)	0	0	0
<b>Other financing sources:</b>					
Sale of capital assets	5,000	5,000	0	0	0
<b>Net change in fund balances</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Fund Balance - July 1</b>	<b>8,145,446</b>	<b>961,661</b>	<b>2,928,967</b>	<b>0</b>	<b>4,254,818</b>
<b>Fund Balance - June 30</b>	<b>\$ 8,145,446</b>	<b>\$ 961,661</b>	<b>\$ 2,928,967</b>	<b>\$ 0</b>	<b>\$ 4,254,818</b>
<b>Fund Balance</b>					
<b>Nonspendable:</b>					
Inventories	\$ 961,661	\$ 961,661	\$ 0	0	0
Prepaid expenditures	9,433	0	0	0	9,433
<b>Restricted:</b>					
Child nutrition services	0	0	0	0	0
Salt Lake Education Foundation	4,245,385	0	0	0	4,245,385
<b>Assigned:</b>					
Students	2,928,967	0	2,928,967	0	0
Unassigned: *	0	0	0	0	0
<b>Total Fund Balance</b>	<b>\$ 8,145,446</b>	<b>\$ 961,661</b>	<b>\$ 2,928,967</b>	<b>\$ 0</b>	<b>\$ 4,254,818</b>

\* The 2022-23 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

## Child Nutrition Fund Budget

For Fiscal Year 2022-23 With Comparative Information for Years 2018-19 Through 2021-22

## 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.

	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Revised Budget	2022-23 Budget
<b>Revenues:</b>					
Interest on investments	\$ 37,649	\$ 23,882	\$ 0	\$ 37,600	\$ 11,000
Sale of food	1,799,721	1,728,980	0	375,500	1,793,862
State of Utah	2,011,075	1,889,312	1,252,816	2,319,524	1,525,500
Federal government	9,334,122	8,651,195	6,904,356	10,686,970	10,455,790
<b>Total Revenues</b>	<b>13,182,567</b>	<b>12,293,369</b>	<b>8,157,172</b>	<b>13,419,594</b>	<b>13,786,152</b>
<b>Expenditures:</b>					
Salaries	3,477,268	3,598,865	1,946,629	3,390,726	3,643,357
Employee benefits	1,658,060	1,749,769	1,014,279	1,759,687	1,812,272
Cost of food sold	5,431,385	5,232,214	3,921,728	6,112,035	5,948,853
Supplies and materials	704,230	606,846	586,928	768,000	767,800
Contracted services	519,705	483,916	415,953	461,500	425,000
Indirect costs, interest, & other costs	537,484	895,607	997,083	937,137	975,361
Equipment & equipment maintenance	813,978	244,596	118,353	219,509	218,509
<b>Total Expenditures</b>	<b>13,142,110</b>	<b>12,811,813</b>	<b>9,000,953</b>	<b>13,648,594</b>	<b>13,791,152</b>
Excess (deficiency) of revenues over (under) expenditures	40,457	(518,444)	(843,781)	(229,000)	(5,000)
<b>Other financing sources:</b>					
Sale of capital assets	16,614	41,483	1,625	5,000	5,000
<b>Net change in fund balances</b>	<b>57,071</b>	<b>(476,961)</b>	<b>(842,156)</b>	<b>(224,000)</b>	<b>0</b>
<b>Fund Balance - July 1</b>	<b>2,447,707</b>	<b>2,504,778</b>	<b>2,027,817</b>	<b>1,185,661</b>	<b>961,661</b>
<b>Fund Balance - June 30</b>	<b>\$ 2,504,778</b>	<b>\$ 2,027,817</b>	<b>\$ 1,185,661</b>	<b>\$ 961,661</b>	<b>\$ 961,661</b>
<b>Fund Balance</b>					
<b>Nonspendable:</b>					
Inventories	\$ 869,043	\$ 1,120,996	\$ 961,661	\$ 961,661	\$ 961,661
Prepaid expenditures	978	0	0	0	0
<b>Restricted:</b>					
Child nutrition services	1,634,757	906,821	224,000	0	0
<b>Total Fund Balance</b>	<b>\$ 2,504,778</b>	<b>\$ 2,027,817</b>	<b>\$ 1,185,661</b>	<b>\$ 961,661</b>	<b>\$ 961,661</b>

\* The 2022-23 proposed budget shows an Unassigned Fund Balance of \$0, as required by State law. (Refer to Significant Laws Affecting This Budget, 53G-7, pages 33-35, and Budget Development and Administration Policies, page 35)



**SALT LAKE CITY SCHOOL DISTRICT**  
**Child Nutrition Fund Budget Projected**  
*Fiscal Years 2022-23 Through 2025-26*  
**Fund Expenditures by Object**

	2022-23 Budget	2023-24 Projected	2024-25 Projected	2025-26 Projected	Projected Growth Rate
<b>Revenues:</b>					
Interest on investments	\$ 11,000	\$ 11,000	\$ 11,000	\$ 11,000	0.00%
Sale of food	1,793,862	1,793,862	1,793,862	1,793,862	0.00%
State of Utah	1,525,500	1,556,010	1,587,130	1,618,873	2.00%
Federal government	10,455,790	10,664,906	10,878,204	11,095,768	2.00%
<b>Total Revenues</b>	<b>13,786,152</b>	<b>14,025,778</b>	<b>14,270,196</b>	<b>14,519,503</b>	<b>1.74%</b>
<b>Expenditures:</b>					
Salaries	3,643,357	3,679,791	3,716,589	3,753,755	1.00%
Employee benefits	1,812,272	1,834,925	1,857,862	1,881,085	1.25%
Cost of food sold	5,948,853	6,127,319	6,311,139	6,500,473	3.00%
Supplies and materials	767,800	767,800	767,800	767,800	0.00%
Contracted services	425,000	425,000	425,000	425,000	0.00%
Indirect costs, interest, & other costs	975,361	975,361	975,361	975,361	0.00%
Equipment & equipment maintenance	218,509	218,509	218,509	218,509	0.00%
<b>Total Expenditures</b>	<b>13,791,152</b>	<b>14,028,705</b>	<b>14,272,260</b>	<b>14,521,983</b>	<b>1.74%</b>
Excess (deficiency) of revenues over (under) expenditures	(5,000)	(2,927)	(2,064)	(2,480)	
<b>Other financing sources:</b>					
Sale of capital assets	5,000	5,000	5,000	5,000	
<b>Net change in fund balance</b>	<b>0</b>	<b>2,073</b>	<b>2,936</b>	<b>2,520</b>	
<b>Fund Balance - July 1</b>	<b>961,661</b>	<b>961,661</b>	<b>963,734</b>	<b>966,670</b>	
<b>Fund Balance - June 30</b>	<b>\$ 961,661</b>	<b>\$ 963,734</b>	<b>\$ 966,670</b>	<b>\$ 969,190</b>	
<b>Fund Balance</b>					
<b>Non-spendable:</b>					
Inventories	\$ 961,661	\$ 961,661	\$ 961,661	\$ 961,661	
Prepaid expenditures	0	0	0	0	
<b>Restricted:</b>					
Child nutrition services	0	2,073	5,009	7,529	
<b>Total Fund Balance</b>	<b>\$ 961,661</b>	<b>\$ 963,734</b>	<b>\$ 966,670</b>	<b>\$ 969,190</b>	

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

## SALT LAKE CITY SCHOOL DISTRICT

**Student Activity Fund Budget***For Fiscal Year 2022-23 With Comparative Information for Years 2018-19 Through 2021-22***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.**

	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Revised Budget	2022-23 Budget
<b>Revenues:</b>					
Interest on investments	\$ 78,747	\$ 58,635	\$ 12,590	\$ 60,000	\$ 60,000
Other local revenue	4,089,320	3,132,537	2,087,743	4,440,000	4,440,000
<b>Total Revenues</b>	<b>4,168,067</b>	<b>3,191,172</b>	<b>2,100,333</b>	<b>4,500,000</b>	<b>4,500,000</b>
<b>Expenditures:</b>					
Salaries	320,821	232,092	187,476	318,000	318,000
Employee benefits	55,085	46,941	29,763	100,774	100,774
Field trips, insurance, phone, & travel	95,484	69,017	28,797	97,700	97,700
Supplies and materials	3,463,217	2,837,177	1,802,027	3,783,026	3,783,026
Contracted services	137,408	120,622	109,089	178,500	178,500
Memberships & dues	675	64	346	1,000	1,000
Equipment	14,104	27,202	2,100	21,000	21,000
<b>Total Expenditures</b>	<b>4,086,794</b>	<b>3,333,115</b>	<b>2,159,598</b>	<b>4,500,000</b>	<b>4,500,000</b>
Net change in fund balances	81,273	(141,943)	(59,265)	0	0
Fund Balance - July 1	3,048,902	3,130,175	2,988,232	2,928,967	2,928,967
Fund Balance - June 30	\$ 3,130,175	\$ 2,988,232	\$ 2,928,967	\$ 2,928,967	\$ 2,928,967
<b>Fund Balance</b>					
Nonspendable:					
Prepaid expenditures	0	0	0	0	0
Assigned:					
Students	3,130,175	2,988,232	2,928,967	2,928,967	2,928,967
<b>Total Fund Balances</b>	<b>\$ 3,130,175</b>	<b>\$ 2,988,232</b>	<b>\$ 2,928,967</b>	<b>\$ 2,928,967</b>	<b>\$ 2,928,967</b>

\* The 2022-23 proposed budget shows an Unassigned Fund Balance of \$0, as required by State law. (Refer to Significant Laws Affecting This Budget, 53G-7, pages 33-35, and Budget Development and Administration Policies, page 35)

**SALT LAKE CITY SCHOOL DISTRICT**  
**Student Activity Fund Budget Projected**  
*Fiscal Years 2022-23 Through 2025-26*  
**Fund Expenditures by Object**

	2022-23 Budget	2023-24 Projected	2024-25 Projected	2025-26 Projected	Projected Growth Rate
Revenues:					
Interest on investments	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	0.00%
Other local revenue	4,440,000	4,440,000	4,440,000	4,440,000	0.00%
Total Revenues	4,500,000	4,500,000	4,500,000	4,500,000	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	3,783,026	3,801,941	3,820,951	3,840,056	0.50%
Contracted services	178,500	179,393	180,290	181,191	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	4,500,000	4,524,989	4,550,133	4,575,433	0.56%
Net Change in fund balance	0	(24,989)	(50,133)	(75,433)	
Fund Balance - July 1	2,928,967	2,928,967	2,903,978	2,853,845	
Fund Balance - June 30	\$ 2,928,967	\$ 2,903,978	\$ 2,853,845	\$ 2,778,412	
Fund Balance					
Non-spendable:					
Prepaid expenditures	0	0	0	0	
Assigned:					
Students	2,928,967	2,903,978	2,853,845	2,778,412	
Total Fund Balance	\$ 2,928,967	\$ 2,903,978	\$ 2,853,845	\$ 2,778,412	

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 2022-23 With Comparative Information for Years 2018-19 Through 2021-22***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.

	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Revised Budget	2022-23 Budget
Revenues:					
Property tax	\$ 16,711,229	\$ 21,201,345	\$ 23,624,355	\$ 25,781,375	\$ 25,781,375
Total Revenues	<u>16,711,229</u>	<u>21,201,345</u>	<u>23,624,355</u>	<u>25,781,375</u>	<u>25,781,375</u>
Expenditures:					
Charter School Local Replacement *	2,002,163	3,081,125	2,571,456	3,033,101	3,033,101
Tax increment paid to other entity	<u>14,709,066</u>	<u>18,120,220</u>	<u>21,052,899</u>	<u>22,748,274</u>	<u>22,748,274</u>
Total Expenditures	<u>16,711,229</u>	<u>21,201,345</u>	<u>23,624,355</u>	<u>25,781,375</u>	<u>25,781,375</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 2022-23 Through 2025-26*  
**Fund Expenditures by Object**

	2022-23 Budget	2023-24 Projected	2024-25 Projected	2025-26 Projected	Projected Growth Rate
Revenues:					
Property tax	\$ 25,781,375	\$ 25,781,375	\$ 25,781,375	\$ 25,781,375	0.00%
Total Revenues	<u>25,781,375</u>	<u>25,781,375</u>	<u>25,781,375</u>	<u>25,781,375</u>	<u>0.00%</u>
Expenditures:					
Charter School Local Replacement	3,033,101	3,033,101	3,033,101	3,033,101	0.00%
Tax increment paid to other entity	<u>22,748,274</u>	<u>22,748,274</u>	<u>22,748,274</u>	<u>22,748,274</u>	<u>0.00%</u>
Total Expenditures	<u>25,781,375</u>	<u>25,781,375</u>	<u>25,781,375</u>	<u>25,781,375</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 2022-23 With Comparative Information for Years 2018-19 Through 2021-22*

**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.**

	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Revised Budget	2022-23 Budget
<b>Revenues:</b>					
Interest on investments	\$ 125,074	\$ 120,992	\$ 794,674	\$ 128,000	\$ 128,000
Local contributions	1,369,211	1,403,152	1,568,325	1,855,000	1,855,000
<b>Total Revenues</b>	<b>1,494,285</b>	<b>1,524,144</b>	<b>2,362,999</b>	<b>1,983,000</b>	<b>1,983,000</b>
<b>Expenditures:</b>					
Salaries	163,970	239,556	161,568	288,000	288,000
Employee benefits	50,103	89,461	38,864	106,706	106,706
Contracted services	226,385	315,753	149,386	455,000	455,000
Field trips, insurance, phone, & travel	24,199	10,044	4,076	55,500	55,500
Scholarships	31,878	39,048	45,774	275,000	275,000
Supplies and materials	532,426	620,690	635,022	652,794	652,794
Equipment	27,935	59,500	36,000	150,000	150,000
<b>Total Expenditures</b>	<b>1,056,896</b>	<b>1,374,052</b>	<b>1,070,690</b>	<b>1,983,000</b>	<b>1,983,000</b>
Net change in fund balances	437,389	150,092	1,292,309	0	0
Fund Balance - July 1	2,375,028	2,812,417	2,962,509	4,254,818	4,254,818
Fund Balance - June 30	\$ 2,812,417	\$ 2,962,509	\$ 4,254,818	\$ 4,254,818	\$ 4,254,818
<b>Fund Balance</b>					
Nonspendable:					
Prepaid expenditures	\$ 0	\$ 10,699	\$ 9,433	\$ 9,433	\$ 9,433
Restricted:					
Salt Lake Education Foundation	2,812,417	2,951,810	4,245,385	4,245,385	4,245,385
<b>Total Fund Balances</b>	<b>\$ 2,812,417</b>	<b>\$ 2,962,509</b>	<b>\$ 4,254,818</b>	<b>\$ 4,254,818</b>	<b>\$ 4,254,818</b>

**SALT LAKE CITY SCHOOL DISTRICT**  
**Salt Lake Education Foundation Budget Projected**  
*Fiscal Years 2022-23 Through 2025-26*  
**Fund Expenditures by Object**

	2022-23 Budget	2023-24 Projected	2024-25 Projected	2025-26 Projected	Projected Growth Rate
<b>Revenues:</b>					
Interest on investments	\$ 128,000	\$ 128,000	\$ 128,000	\$ 128,000	0.00%
Local contributions	1,855,000	1,855,000	1,855,000	1,855,000	0.00%
<b>Total Revenues</b>	<b>1,983,000</b>	<b>1,983,000</b>	<b>1,983,000</b>	<b>1,983,000</b>	<b>0.00%</b>
<b>Expenditures:</b>					
Salaries	288,000	290,880	293,789	296,727	1.00%
Employee benefits	106,706	108,307	109,932	111,581	1.50%
Contracted services	455,000	457,275	459,561	461,859	0.50%
Field trips, insurance, phone, & travel	55,500	55,500	55,500	55,500	0.00%
Scholarships	275,000	275,000	275,000	275,000	0.00%
Supplies and materials	652,794	656,058	659,338	662,635	0.50%
Equipment	150,000	150,000	150,000	150,000	0.00%
<b>Total Expenditures</b>	<b>1,983,000</b>	<b>1,993,020</b>	<b>2,003,120</b>	<b>2,013,302</b>	<b>3.50%</b>
Net change in fund balances	0	(10,020)	(20,120)	(30,302)	
Fund Balance - July 1	4,254,818	4,254,818	4,244,798	4,224,678	
Fund Balance - June 30	<u>\$ 4,254,818</u>	<u>\$ 4,244,798</u>	<u>\$ 4,224,678</u>	<u>\$ 4,194,376</u>	
<b>Fund Balance</b>					
Nonspendable:					
Prepaid expenditures	\$ 9,433	\$ 9,433	\$ 9,433	\$ 9,433	
Restricted:					
Salt Lake Education Foundation	4,245,385	4,235,365	4,215,245	4,184,943	
<b>Total Fund Balances</b>	<b>\$ 4,254,818</b>	<b>\$ 4,244,798</b>	<b>\$ 4,224,678</b>	<b>\$ 4,194,376</b>	

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





**SALT LAKE CITY SCHOOL DISTRICT**  
**Summary of Budgets - Capital Projects & Debt Service Funds**  
*Fiscal Year 2022-23 Budget*

	Capital Projects & Debt Service Funds	Capital Projects Fund	Debt Service Fund
Revenues:			
Property tax	\$ 26,221,974	\$ 22,015,720	\$ 4,206,254
Interest on investments	388,775	384,275	4,500
Total Revenues	26,610,749	22,399,995	4,210,754
Expenditures:			
Salaries	2,873,748	2,873,748	0
Employee benefits	1,428,039	1,428,039	0
Contracted services	40,814,872	40,814,872	0
Supplies and materials	1,934,187	1,934,187	0
Travel and conferences	30,715	30,715	0
Equipment & property acquisition	801,945	801,945	0
Redemption of principal	5,490,000	1,300,000	4,190,000
Interest	626,800	272,500	354,300
Paying agent fees	6,200	5,200	1,000
Total Expenditures	54,006,506	49,461,206	4,545,300
Deficiency of revenues under expenditures	(27,395,757)	(27,061,211)	(334,546)
Other Financing Sources (Uses):			
Sale of real property	73,000	73,000	0
Transfer from General Fund	1,500,000	1,500,000	0
Total Other Financing Sources	1,573,000	1,573,000	0
Net change in fund balances	(25,822,757)	(25,488,211)	(334,546)
Fund Balance - July 1	86,791,079	82,327,785	4,463,294
Fund Balance - June 30	\$ 60,968,322	\$ 56,839,574	\$ 4,128,748
Fund Balance			
Nonspendable:			
Prepaid expenditures	\$ 2,292	\$ 2,292	\$ 0
Restricted:			
Bond payments	9,588,373	9,588,373	0
Capital projects	47,248,909	47,248,909	0
Debt service	4,128,748	0	4,128,748
Unassigned: *	0	0	0
Total Fund Balance	\$ 60,968,322	\$ 56,839,574	\$ 4,128,748

\* The 2022-23 proposed budget shows an Unassigned Fund Balance of \$0, as required by State law. (Refer to Significant Laws Affecting This Budget, 53G-7, pages 35-37, and Budget Development and Administration Policies, page 37.)



## ***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 2022-23 fiscal year. All projects and amounts reflected in the 2022-23 budget year are scheduled for completion during the 2022-23 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. For 2022-23, site improvements of just over \$4.1 million dollars are planned, building improvements of over \$20.7 million dollars are planned, including implementing a district-wide energy sustainability plan and beginning to replace the district office building.

The district will spend nearly \$4.3 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 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 2022-23 With Comparative Information for Years 2018-19 Through 2021-22*

	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Revised Budget	2022-23 Budget
Revenues:					
Property tax	\$ 29,500,699	\$ 28,679,276	\$ 22,866,963	\$ 22,015,720	\$ 22,015,720
Interest on investments	1,322,916	948,390	293,479	384,275	384,275
Other local revenue	176,678	256,650	150,000	0	0
Federal government	379,745	364,935	251,875	0	0
Total Revenues	<u>31,380,038</u>	<u>30,249,251</u>	<u>23,562,317</u>	<u>22,399,995</u>	<u>22,399,995</u>
Expenditures:					
Salaries	2,434,516	2,598,731	2,716,246	2,837,368	2,873,748
Employee benefits	1,194,647	1,263,852	1,313,770	1,386,263	1,428,039
Contracted service	36,144,012	12,688,323	9,161,381	23,449,085	40,814,872
Supplies and materials	315,943	377,511	46,658	1,972,112	1,934,187
Travel and conference	13,478	28,521	3,292	31,255	30,715
Equipment	143,859	1,192,839	62,990	801,945	801,945
Principal retirement	0	0	0	180,000	1,300,000
Interest on bonds	71,406	70,312	69,531	92,500	272,500
Bond paying agent fees	5,200	5,200	5,200	5,200	5,200
Total Expenditures	<u>40,323,061</u>	<u>18,225,289</u>	<u>13,379,068</u>	<u>30,755,728</u>	<u>49,461,206</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(8,943,023)</u>	<u>12,023,962</u>	<u>10,183,249</u>	<u>(8,355,733)</u>	<u>(27,061,211)</u>
Other Financing Sources:					
Sale of real property & other	70,997	69,479	72,949	73,000	73,000
Transfer from General Fund	0	0	0	200,000	1,500,000
Loan proceeds	0	0	0	23,500,000	0
Total Other Financing Sources	<u>70,997</u>	<u>69,479</u>	<u>72,949</u>	<u>23,773,000</u>	<u>1,573,000</u>
Net change in fund balances	<u>(8,872,026)</u>	<u>12,093,441</u>	<u>10,256,198</u>	<u>15,417,267</u>	<u>(25,488,211)</u>
Fund balance - July 1	<u>53,432,905</u>	<u>44,560,879</u>	<u>56,654,320</u>	<u>66,910,518</u>	<u>82,327,785</u>
Fund balance - June 30	<u>\$ 44,560,879</u>	<u>\$ 56,654,320</u>	<u>\$ 66,910,518</u>	<u>\$ 82,327,785</u>	<u>\$ 56,839,574</u>
Fund Balance					
Nonspendable:					
Prepaid expenditures	\$ 180,087	\$ 0	\$ 2,292	\$ 2,292	\$ 2,292
Restricted:					
Bond payments	6,579,779	7,296,699	8,109,643	8,849,008	9,588,373
Capital projects	37,801,013	49,357,621	58,798,583	73,476,485	47,248,909
Unassigned: *	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Fund Balance	<u>\$ 44,560,879</u>	<u>\$ 56,654,320</u>	<u>\$ 66,910,518</u>	<u>\$ 82,327,785</u>	<u>\$ 56,839,574</u>

\* The 2022-23 proposed budget shows an Unassigned Fund Balance of \$0, as required by State law. (Refer to Significant Laws Affecting This Budget, 53G-7, pages 35-37, and Budget Development and Administration Policies, page 37)

**SALT LAKE CITY SCHOOL DISTRICT**  
**Capital Projects Fund Projected**  
*Fiscal Years 2022-23 Through 2026-27*  
**Fund Expenditures by Object**

	2022-23 Budget	2023-24 Projected	2024-25 Projected	2025-26 Projected	2026-27 Projected
<b>Revenues:</b>					
Property tax	\$ 22,015,720	\$ 24,315,720	\$ 24,315,720	\$ 25,915,720	\$ 25,915,720
Interest on investments	384,275	384,275	324,275	259,275	259,275
Other local revenue	0	0	0	0	0
<b>Total Revenues</b>	<b>22,399,995</b>	<b>24,699,995</b>	<b>24,639,995</b>	<b>26,174,995</b>	<b>26,174,995</b>
<b>Expenditures:</b>					
Salaries	2,873,748	2,930,758	2,989,374	3,030,949	3,073,356
Employee benefits	1,428,039	1,469,310	1,510,324	1,548,366	1,574,776
Contracted service - ongoing	10,014,872	8,665,171	8,236,800	7,117,800	6,785,700
Contracted service - sustainability	15,000,000	9,539,253	0	0	0
Contracted service - construction	15,800,000	17,318,748	0	0	0
Construction materials	1,934,187	2,007,448	2,007,448	2,007,448	2,007,448
Travel and conferences	30,715	30,715	30,715	30,715	30,715
Equipment	801,945	804,110	804,110	804,110	804,110
Interest	272,500	272,500	261,531	233,781	233,781
Principal retirement	1,300,000	6,300,000	1,300,000	1,300,000	1,300,000
Paying agent fees	5,200	5,200	5,200	2,350	2,350
<b>Total Expenditures</b>	<b>49,461,206</b>	<b>49,343,213</b>	<b>17,145,502</b>	<b>16,075,519</b>	<b>15,812,236</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>\$ (27,061,211)</b>	<b>\$ (24,643,218)</b>	<b>7,494,493</b>	<b>10,099,476</b>	<b>10,362,759</b>
<b>Other financing sources (uses)</b>					
Sale of real property	73,000	73,000	73,000	73,000	73,000
Transfer from General Fund	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
Loan proceeds	0	0	0	0	0
<b>Total Other Financing Sources</b>	<b>1,573,000</b>	<b>1,573,000</b>	<b>1,573,000</b>	<b>1,573,000</b>	<b>1,573,000</b>
<b>Net change in fund balances</b>	<b>(25,488,211)</b>	<b>(23,070,218)</b>	<b>9,067,493</b>	<b>11,672,476</b>	<b>11,935,759</b>
<b>Fund Balance - July 1</b>	<b>82,327,785</b>	<b>56,839,574</b>	<b>33,769,356</b>	<b>42,836,849</b>	<b>54,509,325</b>
<b>Fund Balance - June 30</b>	<b>\$ 56,839,574</b>	<b>\$ 33,769,356</b>	<b>\$ 42,836,849</b>	<b>\$ 54,509,325</b>	<b>\$ 66,445,084</b>
<b>Fund Balance</b>					
<b>Nonspendable:</b>					
Prepaid expenditures	\$ 2,292	\$ 2,292	\$ 2,292	\$ 2,292	\$ 2,292
<b>Restricted:</b>					
Bond payments	9,588,373	5,327,738	6,018,072	6,196,014	6,373,956
Capital projects	47,248,909	28,439,326	36,816,485	48,311,019	60,068,836
Unassigned:	0	0	0	0	0
<b>Total Fund Balance</b>	<b>\$ 56,839,574</b>	<b>\$ 33,769,356</b>	<b>\$ 42,836,849</b>	<b>\$ 54,509,325</b>	<b>\$ 66,445,084</b>

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 List - Project Budget Report**  
 Fiscal Year 2022-23

Year Built	Location	Total Budget
2002	<b>Backman Elementary</b>	
	Roll coat the PIP surfacing	\$ 3,000
	HA5 Sealcoat on parking lot and playground and restripe	80,000
	CO sounder bases for fire alarm	6,238
	<b>Total Backman Elementary</b>	<b>89,238</b>
2004	<b>Beacon Heights Elementary</b>	
	Roll coat the PIP surfacing	3,000
	Restripe all parking and playground asphalt	7,500
	<b>Total Beacon Heights Elementary</b>	<b>10,500</b>
1980	<b>Bennion Elementary</b>	
	Landscape north side of school	25,000
	HA5 sealcoat and restripe all asphalt	30,000
	Replace paging/bell system with IP based system	30,000
	<b>Total Bennion Elementary</b>	<b>85,000</b>
2005	<b>Bonneville Elementary</b>	
	HA5 sealcoat all parking asphalt and restripe	35,000
	Roll coat of PIP surfacing	2,200
	Restripe playground	7,500
	<b>Total Bonneville Elementary</b>	<b>44,700</b>
2004	<b>Dilworth Elementary</b>	
	Roll coat of PIP surfacing	3,000
	Restripe all parking	6,500
	Replace VCT tile with LVT on the 1st floor hallways	40,000
	<b>Total Dilworth Elementary</b>	<b>49,500</b>
2019	<b>Edison Elementary</b>	
	<b>Total Edison Elementary</b>	<b>0</b>
1978	<b>Emerson Elementary</b>	
	5 year fire riser inspection	2,500
	Caulk and seal exterior windows and frames as necessary	20,000
	<b>Total Emerson Elementary</b>	<b>22,500</b>
1978	<b>Ensign Elementary</b>	
	5 year fire inspection	3,000
	Replace carpet phase four	30,000
	Caulk and seal exterior windows and frames as necessary	20,000
	Install water fountain with bottle filler in east wing	5,000
	<b>Total Ensign Elementary</b>	<b>58,000</b>
2002	<b>Escalante Elementary</b>	
	Roll coat of PIP surfacing both K-area and 5-12 year old	5,500
	Restripe all asphalt	6,500
	CO sounder bases for fire alarm	6,377
	<b>Total Escalante Elementary</b>	<b>18,377</b>
2000	<b>Franklin Elementary</b>	
	Restripe all asphalt	8,500
	<b>Total Franklin Elementary</b>	<b>8,500</b>

Year Built	Location	Total Budget
1986	<b>Hawthorne Elementary</b>	
	5 year fire riser inspection	\$ 2,500
	Design and engineer boiler replacement	25,000
	Front entry-replace concrete	15,000
	<b>Total Hawthorne Elementary</b>	<b>42,500</b>
2006	<b>Highland Park Elementary</b>	
	5 year fire riser inspection	2,500
	Install a cell phone signal booster system	6,000
	<b>Total Highland Park Elementary</b>	<b>8,500</b>
2005	<b>Indian Hills Elementary</b>	
	Restripe playground	7,500
	5 year fire riser inspection	1,500
	Lift/patch/replace concrete	15,000
	<b>Total Indian Hills Elementary</b>	<b>24,000</b>
1981	<b>Mary W. Jackson Elementary</b>	
	5 year fire riser inspection	2,500
	Restripe all asphalt	6,000
	<b>Total Mary W. Jackson Elementary</b>	<b>8,500</b>
2017	<b>Liberty Elementary</b>	
	5 year fire riser inspection	1,500
	HA5 sealcoat with crack seal all asphalt and restripe	45,000
	Replace school bell/paging system	30,000
	Install a cell phone booster system	6,000
	<b>Total Liberty Elementary</b>	<b>82,500</b>
2019	<b>Meadowlark Elementary</b>	
	<b>Total Meadowlark Elementary</b>	<b>0</b>
2002	<b>Mountain View Elementary</b>	
	PA speakers in CLC	10,000
	Roll coat all PIP surfacing ADA ramp, K-area and CLC	8,500
	Cameras over awning CLC	10,000
	Seal exterior wood and ceiling coverings (CLC)	10,000
	<b>Total Mountain View Elementary</b>	<b>38,500</b>
2001	<b>Newman Elementary</b>	
	Reroof complete building	345,000
	<b>Total Newman Elementary</b>	<b>345,000</b>
2003	<b>Nibley Park Elementary</b>	
	Restripe all asphalt	6,500
	<b>Total Nibley Park Elementary</b>	<b>6,500</b>
1999	<b>North Star Elementary</b>	
	Restripe all asphalt	7,500
	Replace carpet phase three	40,000
	Replace fitness center w/composite play structure	90,000
	<b>Total North Star Elementary</b>	<b>137,500</b>
2001	<b>Parkview Elementary</b>	
	Expand play pit and replace LT play structure with a larger play structure	130,000
	Reroof building	480,000
	Roll coat PIP surfacing K-area and south play structure	5,000
	CO sounder bases for fire alarm	9,924
	Caulk and seal exterior windows and frames as necessary	20,000
	<b>Total Parkview Elementary</b>	<b>644,924</b>

Year Built	Location	Total Budget
<b>2000</b>	<b>Riley Elementary</b>	
	Design and install irrigation meter	\$ 100,000
	Restripe all asphalt	16,000
	Overlay asphalt on playground	75,000
	Wet seal bottom of all exterior store front windows and front entry doors	6,000
	Install ornamental fencing along east and south sides of property	75,000
	<b>Total Riley Elementary</b>	<b>272,000</b>
<b>2001</b>	<b>Rose Park Elementary</b>	
	Replace carpet phase two	50,000
	Restripe all asphalt	8,000
	Reroof building	300,000
	<b>Total Rose Park Elementary</b>	<b>358,000</b>
<b>1993</b>	<b>Uintah Elementary</b>	
	Design and overlay asphalt upper playground	225,000
	Replace carpet phase one	45,000
	Install additional cameras	10,000
	Install new counter tops for front office	12,000
	<b>Total Uintah Elementary</b>	<b>292,000</b>
<b>1976</b>	<b>Wasatch Elementary</b>	
	Reroof east and west addition (flat roof only)	65,000
	<b>Total Wasatch Elementary</b>	<b>65,000</b>
<b>2006</b>	<b>Washington Elementary</b>	
	Replace paging/bell systems with IP based system	30,000
	Reroof complete building	300,000
	<b>Total Washington Elementary</b>	<b>330,000</b>
<b>2001</b>	<b>Whittier Elementary</b>	
	Restripe all asphalt	10,000
	Install long range playground camera	10,000
	Replace composite structure and fitness center w/larger play structure	130,000
	CO sounder bases for fire alarm	5,533
	Replace countertops throughout school phase two	25,000
	Design fee for 300 E. parking lot exit	150,000
	<b>Total Whittier Elementary</b>	<b>330,533</b>
<b>1979</b>	<b>Bryant Middle School</b>	
	Ha5 sealcoat all asphalt and restripe	30,000
	Replace carpet in auditorium	25,000
	<b>Total Bryant Middle School</b>	<b>55,000</b>
<b>2008</b>	<b>Clayton Middle School</b>	
	Caulk and seal exterior windows and frames	25,000
	Lift/repair/replace concrete	20,000
	<b>Total Clayton Middle School</b>	<b>45,000</b>
<b>2007</b>	<b>Glendale Middle School</b>	
	5 year fire riser inspection	4,000
	Replace stage lights with LED phase two	20,000
	Replace paging/bell systems with IP based system	40,000
	Install a cell phone signal booster system	6,000
	<b>Total Glendale Middle School</b>	<b>70,000</b>
<b>2008</b>	<b>Hillside Middle School</b>	
	Change fire alarm duct detectors	6,000
	<b>Total Hillside Middle School</b>	<b>6,000</b>



Year Built	Location	Total Budget
<b>2005</b>	<b>Northwest Middle School</b>	
	Add fixed HD camera in auditorium for overflow	\$ 7,000
	HA5 sealcoat and restripe all asphalt	35,000
	Replace wireless microphones in the auditorium	10,000
	<b>Total Northwest Middle School</b>	<b>52,000</b>
<b>1997</b>	<b>East High School</b>	
	Replace school paging system	65,000
	Restripe front drive and student parking	8,000
	Replace generator	50,000
	Retube both steam boilers	500,000
	Replace artificial turf on football field	725,000
	Diverting rain water	100,000
	Replace football stadium scoreboard	70,000
	<b>Total East High School</b>	<b>1,518,000</b>
<b>1955</b>	<b>Highland High School</b>	
	Replace artificial turf on football field	710,000
	Design and replace glass in hallway 3rd floor with tempered glass phase two	100,000
	Design work to add pole lights in north and south parking lots	8,000
	Install pole lights in north and south parking lots	100,000
	Replace school paging system	65,000
	Replace carpet phase four	50,000
	Replace old floor tile in basement hallways and asbestos abatement	200,000
	Restripe south parking and Drivers ED range	14,000
	Replace all concrete in courtyard	180,000
	Install new stage step covering in main auditorium	45,000
	Upgrade west gym elevator control board	60,000
	<b>Total Highland High School</b>	<b>1,532,000</b>
<b>1921</b>	<b>West High School</b>	
	Replace school paging system	65,000
	Replace stadium, sound system	20,000
	Install lockers in stadium, visitors side	20,000
	Roll coat PIP surfacing	2,000
	Restripe all asphalt north of 300 North	7,500
	Replace generators	55,000
	Crack seal all parking lots and HA5 seal coat sports field parking lot	100,000
	Replace carpet phase four (auditorium)	25,000
	Replace paging/bell systems with IP based system	65,000
	Repaint steps/walkways to field house/bleachers	15,000
	Replace the football stadium scoreboard	70,000
	<b>Total West High School</b>	<b>444,500</b>
<b>1997</b>	<b>Horizonte Instruction and Training Center</b>	
	Roll coat of PIP surfacing	2,000
	Restripe all asphalt	5,000
	Restripe carpet phase one	50,000
	<b>Total Horizonte Instruction and Training Center</b>	<b>57,000</b>
<b>1937/1958</b>	<b>Administration Building</b>	
	<b>Total Administration Building</b>	<b>0</b>
<b>2004</b>	<b>Auxiliary Services Building</b>	
	Restripe east half and front lots including dock area	5,000
	Replace 3 RTUs, 3 furnaces, and AC condensers in Aux bldg and 2 RTUs in facility	150,000
	Upgrade fire alarm (per Todd Plaga)	23,500
	Room number signage for east and west buildings	10,000
	<b>Total Auxiliary Services Building</b>	<b>188,500</b>

Year Built	Location	Total Budget
<b>1957</b>	<b>Goodwin Site</b>	
	Restripe all asphalt	\$ 7,500
	Replace carpet in entries	15,000
	<b>Total Goodwin Site</b>	<b>22,500</b>
<b>1963</b>	<b>Lowell</b>	
	Restripe all asphalt	6,000
	Reroof complete building	275,000
	<b>Total Lowell Site</b>	<b>281,000</b>
<b>1950</b>	<b>Rossllyn Heights Building</b>	
	<b>Total Rossllyn Heights Building</b>	<b>0</b>
<b>2002</b>	<b>Transportation Building</b>	
	Restripe all asphalt	7,500
	HA5 sealcoat all asphalt and restripe	37,500
	<b>Total Transportation Building</b>	<b>45,000</b>
	<b>Warehouse</b>	
	<b>Total Warehouse</b>	<b>0</b>
	<b>All Schools</b>	
	All schools miscellaneous	750,000
	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
	Energy Sustainability	15,000,000
	<b>Total All Schools</b>	<b>17,062,100</b>
	<b>Total Capital Projects List</b>	<b>\$ 24,750,872</b>
	Salaries	2,873,748
	Employee benefits	1,428,039
	Contracted service	16,064,000
	Supplies and materials	1,934,187
	Travel and conference	30,715
	Equipment	801,945
	Principal retirement	1,300,000
	Bond interest	272,500
	Bond paying agent fees	5,200
	<b>Total Capital Projects Fund</b>	<b>\$ 49,461,206</b>

SALT LAKE CITY SCHOOL DISTRICT  
**Capital Projects - 5 Year Plan Summary**  
 Fiscal Year 2022-23

SCHOOL	2022-23	2023-24	2024-25	2025-26	2026-27	TOTAL
<b>Elementary Schools</b>						
Backman	\$ 89,238	\$ 145,000	\$ 48,000	\$ 5,000	\$ 46,000	\$ 333,238
Beacon Hghts.	10,500	8,475	373,000	25,000	3,300	420,275
Bennion	85,000	34,145	210,000	32,500	0	361,645
Bonneville	44,700	28,500	70,300	5,000	2,600	151,100
Dilworth	49,500	607,435	63,000	5,000	165,000	889,935
Edison	0	11,500	1,500	9,400	35,000	57,400
Emerson	22,500	145,000	20,000	8,000	0	195,500
Ensign	58,000	185,000	245,000	127,000	367,000	982,000
Escalante	18,377	120,000	227,000	5,000	52,000	422,377
Franklin	8,500	8,217	46,500	232,500	0	295,717
Hawthorne	42,500	370,757	180,000	35,000	325,000	953,257
Highland Park	8,500	46,432	520,500	78,000	517,700	1,171,132
Indian Hills	24,000	118,207	95,000	336,500	0	573,707
Mary W. Jackson	8,500	28,000	95,000	233,500	387,000	752,000
Liberty	82,500	203,000	0	8,500	0	294,000
Meadowlark	0	12,500	1,500	10,000	0	24,000
Mountain View	38,500	33,672	53,500	5,000	130,000	260,672
Newman	345,000	243,165	20,000	34,500	220,000	862,665
Nibley Park	6,500	186,500	174,500	173,000	65,000	605,500
Northstar	137,500	22,500	21,500	2,500	206,000	390,000
Parkview	644,924	176,500	26,000	0	62,500	909,924
Riley	272,000	7,867	46,200	132,800	56,000	514,867
Rose Park	358,000	22,500	55,000	29,000	75,000	539,500
Uintah	292,000	310,954	180,000	66,000	5,000	853,954
Wasatch	65,000	10,000	26,500	2,500	125,000	229,000
Washington	330,000	109,498	21,500	32,500	135,000	628,498
Whittier	330,533	62,000	390,000	364,700	5,000	1,152,233
<b>Middle Schools</b>						
Bryant	55,000	92,000	1,042,000	10,000	15,000	1,214,000
Clayton	45,000	79,500	152,200	10,000	15,000	301,700
Glendale	70,000	30,000	25,000	310,000	85,000	520,000
Hillside	6,000	57,500	72,500	12,800	15,000	163,800
Northwest	52,000	0	8,000	40,000	638,000	738,000
<b>High Schools</b>						
East	1,518,000	908,000	150,000	20,000	75,000	2,671,000
Highland	1,532,000	1,040,000	210,000	280,000	5,000	3,067,000
West	444,500	619,000	909,000	1,296,000	149,000	3,417,500
Horizonte	57,000	246,500	36,000	75,000	5,000	419,500
Innovations	0	0	0	0	50,000	50,000
<b>Other Buildings/All Schools</b>						
Administration Building	0	0	0	0	0	0
Auxilliary Services	188,500	0	0	328,000	150,000	666,500
Goodwin Site	22,500	0	52,500	415,000	160,000	650,000
Lowell Site	281,000	52,000	27,000	0	5,000	365,000
Rossllyn Heights Site	0	0	0	0	0	0
Transportation Department	45,000	0	10,000	0	11,000	66,000
Warehouse	0	0	0	0	100,000	100,000
All schools paint, carpet, etc.	190,000	190,000	190,000	190,000	190,000	950,000
All schools miscellaneous	762,100	762,100	762,100	762,100	762,100	3,810,500
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
All schools energy sustainability	15,000,000	9,539,253	0	0	0	24,539,253
<b>TOTAL</b>	<b>\$ 24,750,872</b>	<b>\$ 17,983,177</b>	<b>\$ 7,967,300</b>	<b>\$ 6,857,300</b>	<b>\$ 6,525,200</b>	<b>\$ 64,083,849</b>

Salt Lake City School District

Tentative Replacement  
As of May 2022



Retrofit



Schedule

**2022-23**



District  
Office

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

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

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

The District's current unused legal debt capacity is \$1,834,344,637. 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 \$462,037,516. 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 2022-23 budget and future years on bonds outstanding.

#### **General Obligation Bonds**

<b>Year Ending June 30</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2023	4,190,000	354,300	4,544,300
2024	2,050,000	167,200	2,217,200
2025	2,130,000	85,200	2,215,200
<b>Total</b>	<b>\$ 8,370,000</b>	<b>\$ 606,700</b>	<b>\$ 8,976,700</b>

## SALT LAKE CITY SCHOOL DISTRICT

**Debt Service Fund Budget***For Fiscal Year 2022-23 With Comparative Information for Years 2018-19 Through 2021-22*

**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.**

	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Revised Budget	2022-23 Budget
Revenues:					
Property tax	\$ 9,599,312	\$ 9,460,625	\$ 9,561,171	\$ 4,206,254	\$ 4,206,254
Interest on investment	107,941	100,065	38,914	4,500	4,500
Total Revenue	<u>9,707,253</u>	<u>9,560,690</u>	<u>9,600,085</u>	<u>4,210,754</u>	<u>4,210,754</u>
Expenditures:					
Redemption of bond principal	7,350,000	7,675,000	8,015,000	3,990,000	4,190,000
Interest on bonds	1,581,000	1,260,950	916,850	553,800	354,300
Paying agent fees	2,000	1,500	1,500	1,000	1,000
Total Expenditures	<u>8,933,000</u>	<u>8,937,450</u>	<u>8,933,350</u>	<u>4,544,800</u>	<u>4,545,300</u>
Net change in fund balances	774,253	623,240	666,735	(334,046)	(334,546)
Fund Balance - July 1	<u>2,733,112</u>	<u>3,507,365</u>	<u>4,130,605</u>	<u>4,797,340</u>	<u>4,463,294</u>
Fund Balance - June 30	<u>\$ 3,507,365</u>	<u>\$ 4,130,605</u>	<u>\$ 4,797,340</u>	<u>\$ 4,463,294</u>	<u>\$ 4,128,748</u>
Fund Balance					
Restricted:					
Debt service	<u>3,507,365</u>	<u>4,130,605</u>	<u>4,797,340</u>	<u>4,463,294</u>	<u>4,128,748</u>
Total Fund Balance	<u>\$ 3,507,365</u>	<u>\$ 4,130,605</u>	<u>\$ 4,797,340</u>	<u>\$ 4,463,294</u>	<u>\$ 4,128,748</u>

SALT LAKE CITY SCHOOL DISTRICT  
**Debt Service Fund Budget Projected**  
*Fiscal Years 2022-23 Through 2026-27*  
**Fund Expenditures by Object**

	2022-23 Budget	2023-24 Projected	2024-25 Projected	2025-26 Projected	2026-27 Projected
Revenues:					
Property Tax	\$ 4,206,254	\$ 1,749,154	\$ 1,749,154	\$ 0	\$ 0
Interest on investments	<u>4,500</u>	<u>2,000</u>	<u>2,000</u>	<u>0</u>	<u>0</u>
Total Revenue	<u>4,210,754</u>	<u>1,751,154</u>	<u>1,751,154</u>	<u>0</u>	<u>0</u>
Expenditures:					
Redemption of bond principal	4,190,000	2,050,000	2,130,000	0	0
Interest on bonds	354,300	167,200	85,200	0	0
Paying agent fees	<u>1,000</u>	<u>500</u>	<u>250</u>	<u>0</u>	<u>0</u>
Total Expenditures	<u>4,545,300</u>	<u>2,217,700</u>	<u>2,215,450</u>	<u>0</u>	<u>0</u>
Net change in fund balances	<u>(334,546)</u>	<u>(466,546)</u>	<u>(464,296)</u>	<u>0</u>	<u>0</u>
Fund Balance - July 1	<u>4,463,294</u>	<u>4,128,748</u>	<u>3,662,202</u>	<u>3,197,906</u>	<u>3,197,906</u>
Fund Balance - June 30	<u>\$ 4,128,748</u>	<u>\$ 3,662,202</u>	<u>\$ 3,197,906</u>	<u>\$ 3,197,906</u>	<u>\$ 3,197,906</u>

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





**SALT LAKE CITY SCHOOL DISTRICT**  
**Summary of Budgets - Internal Service Funds**  
*Fiscal Year 2022-23 Budget*

	Total All Internal Service Funds	Distribution Services Fund	Printing and Graphics Fund	Technical Services Fund	Employee Benefits Fund
Operating revenues:					
Services	\$ 25,235,231	\$ 635,000	\$ 233,000	\$ 1,057,231	\$ 23,310,000
Operating expenses:					
Salaries	1,519,159	322,661	53,260	557,393	585,845
Employee benefits	23,279,185	142,731	22,140	310,159	22,804,155
Supplies and materials	246,900	35,900	90,000	121,000	0
Contracted services	88,286	10,850	34,436	43,000	0
Equipment maintenance	39,300	28,800	5,000	5,500	0
Depreciation	49,032	24,757	22,682	1,593	0
Total Operating Expenses	25,357,247	677,016	233,000	1,057,231	23,390,000
Operating Income (Loss)	(122,016)	(42,016)	0	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 Position	(40,516)	(40,516)	0	0	0
Net Position - beginning	10,485,743	414,547	5,775	0	10,065,421
Net Position - ending	\$ 10,445,227	\$ 374,031	\$ 5,775	\$ 0	\$ 10,065,421

## SALT LAKE CITY SCHOOL DISTRICT

**Distribution Services Fund Budget***For Fiscal Year 2022-23 With Comparative Information for Years 2018-19 Through 2021-22*

**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.**

	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Revised Budget	2022-23 Budget
Operating revenues:					
Services	\$ 614,776	\$ 627,959	\$ 740,528	\$ 635,000	\$ 635,000
Operating expenses:					
Salaries	279,621	307,090	313,588	321,273	322,661
Employee benefits	140,204	148,090	93,301	142,572	142,731
Supplies and materials	39,702	62,180	0	35,900	35,900
Contracted services	7,956	6,089	0	10,850	10,850
Equipment maintenance	28,234	33,072	40,145	28,800	28,800
Depreciation	13,227	22,535	22,906	24,757	24,757
Other expenses	55,132	80,538	22,352	111,055	111,317
Total Operating Expenses	564,076	659,594	492,292	675,207	677,016
Operating Income (Loss)	50,700	(31,635)	248,236	(40,207)	(42,016)
Nonoperating income:					
Gain on sale of capital assets	13,906	458	0	1,000	1,000
Interest on investments	0	0	560	500	500
Total Non-operating revenues	13,906	458	560	1,500	1,500
Change in Net Position	64,606	(31,177)	248,796	(38,707)	(40,516)
Net Position - beginning	171,029	235,635	204,458	453,254	414,547
Net Position - ending	\$ 235,635	\$ 204,458	\$ 453,254	\$ 414,547	\$ 374,031

## SALT LAKE CITY SCHOOL DISTRICT

## Printing and Graphics Fund Budget

For Fiscal Year 2022-23 With Comparative Information for Years 2018-19 Through 2021-22

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.

	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Revised Budget	2022-23 Budget
Operating revenues:					
Services	\$ 291,977	\$ 259,220	\$ 131,058	\$ 233,000	\$ 233,000
Operating expenses:					
Salaries	107,993	87,160	47,270	50,888	53,260
Employee benefits	57,929	43,957	15,212	21,174	22,140
Supplies and materials	90,308	76,362	36,102	90,000	90,000
Contracted services	29,845	42,681	0	38,000	34,436
Equipment maintenance	0	435	2,482	5,000	5,000
Depreciation	22,682	24,679	24,614	22,682	22,682
Other expenses	5,325	5,378	5,378	5,428	5,482
Total Operating Expenses	314,082	280,652	131,058	233,172	233,000
Operating Income (Loss)					
Change in Net Position	(22,105)	(21,432)	0	(172)	0
Net Position - beginning	49,484	27,379	5,947	5,947	5,775
Net Position - ending	\$ 27,379	\$ 5,947	\$ 5,947	\$ 5,775	\$ 5,775

## SALT LAKE CITY SCHOOL DISTRICT

## Technical Services Fund

For Fiscal Year 2022-23 With Comparative Information for Years 2018-19 Through 2021-22

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.

	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Revised Budget	2022-23 Budget
Operating revenues:					
Services	\$ 1,111,340	\$ 1,136,731	\$ 924,846	\$ 1,032,864	\$ 1,057,231
Operating expenses:					
Salaries	598,713	587,918	557,009	554,807	557,393
Employee benefits	360,787	358,525	237,392	298,864	310,159
Supplies and materials	125,967	122,936	95,818	121,000	121,000
Equipment maintenance	3,215	4,587	3,395	5,500	5,500
Depreciation	2,389	1,593	0	1,593	1,593
Other expenses	9,534	10,511	11,073	18,528	18,586
Total Operating Expenses	1,115,522	1,140,588	924,708	1,043,292	1,057,231
Operating Income (Loss)	(4,182)	(3,857)	138	(10,428)	0
Nonoperating income:					
Gain on sale of capital assets	545		2,225	0	0
Interest on investments	4,103	3,101	876	0	0
Total Non Operating revenues	4,648	3,101	3,101	0	0
Change in Net Position	466	(756)	3,239	(10,428)	0
Net Position - beginning	7,479	7,945	7,189	10,428	0
Net Position - ending	\$ 7,945	\$ 7,189	\$ 10,428	\$ 0	\$ 0

## SALT LAKE CITY SCHOOL DISTRICT

**Employee Benefits Fund***For Fiscal Year 2022-23 With Comparative Information for Years 2018-19 Through 2021-22*

**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.**

	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Revised Budget	2022-23 Budget
Operating revenues:					
Services	\$ 21,059,100	\$ 20,875,370	\$ 22,598,065	\$ 23,310,000	\$ 23,310,000
Operating expenses:					
Sick and vacation payments	336,996	335,522	383,334	585,845	585,845
Dental insurance	1,190,997	1,091,886	1,239,255	1,250,000	1,250,000
Health and accident insurance	15,348,882	15,275,643	17,558,039	19,000,000	19,000,000
Industrial insurance	411,843	746,870	1,063,848	750,000	750,000
Total Operating Expenses	18,558,230	18,923,868	21,300,228	23,390,000	23,390,000
Operating Income (Loss)	2,500,870	1,951,502	1,297,837	(80,000)	(80,000)
Nonoperating income:					
Interest on investments	391,125	334,515	86,485	80,000	80,000
Change in Net Position	2,891,995	2,286,017	1,384,322	0	0
Net Position - beginning	3,503,087	6,395,082	8,681,099	10,065,421	10,065,421
Net Position - ending	\$ 6,395,082	\$ 8,681,099	\$ 10,065,421	\$ 10,065,421	\$ 10,065,421

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

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



**SALT LAKE CITY SCHOOL DISTRICT**

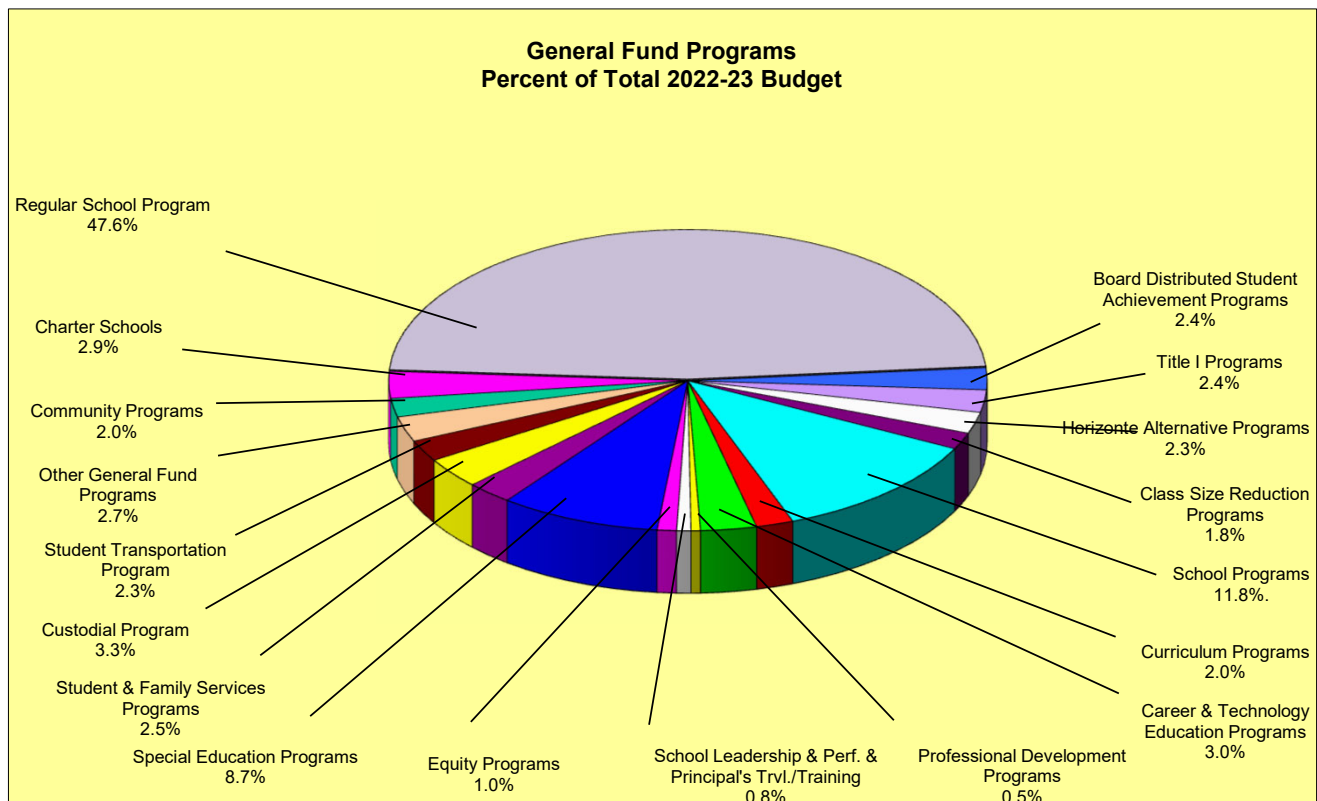
**General Fund Budget**

**Recap of Program Expenditure Summaries**

*For Fiscal Year 2022-23 With Comparative Information for Years 2018-19 Through 2021-22*

**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.**

	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Revised Budget	2022-23 Budget	% of 2022-23 Total Budget
<b>General Fund Budget</b>						
Board Distributed Student Achievement	\$ 5,781,381	\$ 5,656,172	\$ 4,844,892	\$ 9,459,964	\$ 6,273,717	2.4%
Title I Programs	6,387,659	6,169,390	6,371,064	6,784,633	6,417,807	2.4%
Horizonte Alternative Programs	5,616,577	5,838,227	5,664,860	7,121,499	6,115,999	2.3%
Class Size Reduction Programs	5,212,166	5,061,818	4,647,052	5,074,572	4,762,153	1.8%
School Programs	22,373,230	27,149,445	28,118,686	32,910,971	31,306,995	11.8%
Curriculum Programs	4,609,431	4,627,770	4,700,945	5,557,789	5,320,157	2.0%
Career and Technology Education Programs	7,256,504	7,390,261	7,710,423	8,598,240	8,002,054	3.0%
Professional Development Programs	924,633	1,034,787	1,023,931	1,328,094	1,341,723	0.5%
School Leadership & Perf. & Principal's Trvl/Training	1,117,754	1,162,665	1,260,460	1,846,323	2,036,016	0.8%
Equity Programs	1,999,312	1,917,265	2,208,400	2,935,130	2,767,027	1.0%
Special Education Programs	22,263,122	22,029,637	22,679,254	23,009,323	23,003,169	8.7%
Student and Family Services Programs	3,687,587	4,818,365	5,438,039	6,963,258	6,592,591	2.5%
Custodial Program	7,901,592	8,421,082	8,677,867	8,574,040	8,752,684	3.3%
Student Transportation Program	5,738,148	5,411,924	5,807,338	6,744,241	6,092,784	2.3%
Other General Fund Programs	1,165,518	1,568,695	17,287,236	19,124,859	7,186,089	2.7%
Community Programs	5,612,600	5,020,334	3,946,547	5,872,413	5,320,319	2.0%
Charter Schools Program	6,428,115	6,478,149	6,833,599	8,035,097	7,677,859	2.9%
Regular School Program	107,954,031	110,200,416	113,720,157	120,880,859	126,282,381	47.6%
<b>Total Expenditures</b>	<b>\$ 222,029,360</b>	<b>\$ 229,956,402</b>	<b>\$ 250,940,750</b>	<b>\$ 280,821,305</b>	<b>\$ 265,251,524</b>	<b>100.0%</b>



## SALT LAKE CITY SCHOOL DISTRICT

**General Fund Budget***For Fiscal Year 2022-23 With Comparative Information for Years 2018-19 Through 2021-22***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.

	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Revised Budget	2022-23 Budget	Avg. 4 Yr. Chg.
<b>Revenues:</b>						
Property taxes	\$ 3,998,962	\$ 4,086,926	\$ 3,379,180	\$ 4,918,773	\$ 4,819,597	5.13%
Other local revenue	93,515	91,769	22,971	0	0	-
State of Utah	1,493,000	1,472,618	1,442,741	1,453,598	1,454,120	-0.65%
Federal government	0	4,859	0	0	0	-
<b>Total Revenues</b>	<b>5,585,477</b>	<b>5,656,172</b>	<b>4,844,892</b>	<b>6,372,371</b>	<b>6,273,717</b>	<b>3.08%</b>
<b>Expenditures:</b>						
Salaries	3,658,901	3,457,218	2,719,438	4,530,052	3,786,849	0.87%
Employee benefits	879,993	909,083	756,815	1,063,829	1,013,708	3.80%
Contract services	439,898	298,752	153,866	360,516	349,848	-5.12%
Field trips, insurance, phone, & travel	187,604	136,792	20,703	124,586	120,886	-8.89%
Supplies and textbooks	601,125	816,444	994,036	3,364,316	985,761	16.00%
Equipment	201	24,617	178,755	0	0	-
Indirect costs / other	13,659	13,266	21,279	16,665	16,665	5.50%
<b>Total Expenditures</b>	<b>\$ 5,781,381</b>	<b>\$ 5,656,172</b>	<b>\$ 4,844,892</b>	<b>\$ 9,459,964</b>	<b>\$ 6,273,717</b>	<b>2.13%</b>
<b>Net change in fund balances</b>	<b>\$ (195,904)</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ (3,087,593)</b>	<b>\$ 0</b>	



## SALT LAKE CITY SCHOOL DISTRICT

**General Fund Budget***For Fiscal Year 2022-23 With Comparative Information for Years 2018-19 Through 2021-22***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.

	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Revised Budget	2022-23 Budget	Avg. 4 Yr. Chg.
Revenues:						
State of Utah	316,055	303,713	283,130	266,797	254,795	-4.85%
Federal government	6,071,604	5,865,677	6,087,934	6,517,836	6,163,012	0.38%
Total Revenues	<u>6,387,659</u>	<u>6,169,390</u>	<u>6,371,064</u>	<u>6,784,633</u>	<u>6,417,807</u>	<u>0.12%</u>
Expenditures:						
Salaries	4,417,153	4,253,508	4,435,881	4,496,316	4,379,882	-0.21%
Employee benefits	1,596,997	1,547,449	1,583,887	1,535,995	1,443,593	-2.40%
Contract services	161,383	351	86,984	147,843	124,514	-5.71%
Field trips, insurance, phone, & travel	1,651	2,701	1,548	19,216	18,586	256.44%
Supplies and textbooks	65,477	202,862	51,215	342,420	221,609	59.61%
Indirect costs / other	144,998	162,519	211,549	242,843	229,623	14.59%
Total Expenditures	<u>\$ 6,387,659</u>	<u>\$ 6,169,390</u>	<u>\$ 6,371,064</u>	<u>\$ 6,784,633</u>	<u>\$ 6,417,807</u>	<u>0.12%</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 2022-23 With Comparative Information for Years 2018-19 Through 2021-22

## 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.

	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Revised Budget	2022-23 Budget	Avg. 4 Yr. Chg.
<b>Revenues:</b>						
Property taxes	\$ 230,979	\$ 307,111	\$ 234,532	\$ 388,185	\$ 359,786	13.94%
Other local revenue	32,392	9,478	40,000	3,809	3,809	-22.06%
State of Utah	4,590,565	4,386,335	4,285,810	5,252,693	4,939,483	1.90%
Federal government	762,641	847,293	1,104,518	1,202,331	812,921	1.65%
Total Revenues	<u>5,616,577</u>	<u>5,550,217</u>	<u>5,664,860</u>	<u>6,847,018</u>	<u>6,115,999</u>	<u>2.22%</u>
<b>Expenditures:</b>						
Salaries	3,575,361	3,893,912	3,402,467	4,011,066	3,642,336	0.47%
Employee benefits	1,307,849	1,339,985	1,354,064	1,641,516	1,531,989	4.28%
Contract services	238,386	150,007	73,785	225,725	235,758	-0.28%
Maintenance & repairs	39,752	35,628	21,354	43,790	43,790	2.54%
Field trips, insurance, phone, & travel	34,971	20,632	25,079	42,200	38,650	2.63%
Supplies, textbooks, & utilities	371,380	354,483	680,873	1,077,203	563,325	12.92%
Equipment	9,819	0	9,057	0	0	-25.00%
Indirect costs / other	39,059	43,580	98,181	79,999	60,151	13.50%
Total Expenditures	<u>\$ 5,616,577</u>	<u>\$ 5,838,227</u>	<u>\$ 5,664,860</u>	<u>\$ 7,121,499</u>	<u>\$ 6,115,999</u>	<u>2.22%</u>
Net change in fund balances	<u>\$ 0</u>	<u>\$ (288,010)</u>	<u>\$ 0</u>	<u>\$ (274,481)</u>	<u>\$ 0</u>	

## SALT LAKE CITY SCHOOL DISTRICT

**General Fund Budget***For Fiscal Year 2022-23 With Comparative Information for Years 2018-19 Through 2021-22***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.

	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Revised Budget	2022-23 Budget	Avg. 4 Yr. Chg.
Revenues:						
State of Utah	\$ 5,212,166	\$ 5,061,818	\$ 4,647,052	\$ 5,074,572	\$ 4,762,153	-2.16%
Total Revenues	<u>5,212,166</u>	<u>5,061,818</u>	<u>4,647,052</u>	<u>5,074,572</u>	<u>4,762,153</u>	<u>-2.16%</u>
Expenditures:						
Salaries	3,708,594	3,598,974	3,294,482	3,610,304	3,344,207	0.38%
Employee benefits	<u>1,503,572</u>	<u>1,462,844</u>	<u>1,352,570</u>	<u>1,464,268</u>	<u>1,417,946</u>	<u>1.21%</u>
Total Expenditures	<u>\$ 5,212,166</u>	<u>\$ 5,061,818</u>	<u>\$ 4,647,052</u>	<u>\$ 5,074,572</u>	<u>\$ 4,762,153</u>	<u>-2.16%</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 2022-23 With Comparative Information for Years 2018-19 Through 2021-22***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.

	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Revised Budget	2022-23 Budget	Avg. 4 Yr. Chg.
<b>Revenues:</b>						
Property taxes	\$ 14,662,977	\$ 16,710,696	\$ 17,462,059	\$ 18,728,186	\$ 19,073,477	7.52%
Other local revenue	232,878	317,383	164,156	197,276	196,852	-3.87%
State of Utah	7,018,612	10,048,013	10,414,689	13,725,812	11,690,200	16.64%
Federal government	72,960	169,478	91,172	77,000	77,000	1.38%
<b>Total Revenues</b>	<b>21,987,427</b>	<b>27,245,570</b>	<b>28,132,076</b>	<b>32,728,274</b>	<b>31,037,529</b>	<b>10.29%</b>
<b>Expenditures:</b>						
Salaries	14,842,312	18,288,898	19,245,005	21,657,211	21,455,843	11.14%
Employee benefits	5,655,660	6,651,077	7,108,599	7,580,864	7,674,946	8.93%
Contract services	166,494	415,214	352,149	249,467	160,567	-0.89%
Maintenance & repairs	41,128	75,020	56,029	67,697	67,697	16.15%
Field trips, insurance, phone, & travel	338,052	247,863	236,476	868,343	325,523	-0.93%
Supplies and textbooks	1,159,178	1,351,190	1,012,831	2,140,571	1,429,382	5.83%
Equipment	123,623	72,297	18,307	150,162	0	-
Indirect costs / other	46,783	47,886	89,290	196,656	193,037	78.16%
<b>Total Expenditures</b>	<b>\$ 22,373,230</b>	<b>\$ 27,149,445</b>	<b>\$ 28,118,686</b>	<b>\$ 32,910,971</b>	<b>\$ 31,306,995</b>	<b>9.98%</b>
<b>Net change in fund balances</b>	<b>\$ (385,803)</b>	<b>\$ 96,125</b>	<b>\$ 13,390</b>	<b>\$ (182,697)</b>	<b>\$ (269,466)</b>	

## SALT LAKE CITY SCHOOL DISTRICT

**General Fund Budget***For Fiscal Year 2022-23 With Comparative Information for Years 2018-19 Through 2021-22***Curriculum Programs**

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

	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Revised Budget	2022-23 Budget	Avg. 4 Yr. Chg.
<b>Revenues:</b>						
Property taxes	\$ 3,413,145	\$ 4,083,282	\$ 4,010,639	\$ 4,712,152	\$ 4,817,180	10.28%
Other local revenue	1,165	4,033	0	10,000	0	-
State of Utah	744,415	589,637	548,861	744,576	406,948	-11.33%
Federal government	89,156	61,487	73,458	91,061	96,029	1.93%
<b>Total Revenues</b>	<b>4,247,881</b>	<b>4,738,439</b>	<b>4,632,958</b>	<b>5,557,789</b>	<b>5,320,157</b>	<b>6.31%</b>
<b>Expenditures:</b>						
Salaries	2,916,627	3,085,750	3,167,833	3,586,396	3,558,473	5.50%
Employee benefits	1,204,880	1,242,119	1,271,585	1,419,335	1,424,395	4.55%
Contract services	139,379	100,422	52,703	177,824	82,774	-10.15%
Maintenance & repairs	129	0	0	1,225	1,225	212.40%
Field trips, insurance, phone, & travel	71,386	52,961	2,362	62,311	62,311	-3.18%
Supplies and textbooks	258,782	131,845	188,018	281,834	174,324	-8.16%
Indirect costs / other	18,248	14,673	18,444	28,864	16,655	-2.18%
<b>Total Expenditures</b>	<b>\$ 4,609,431</b>	<b>\$ 4,627,770</b>	<b>\$ 4,700,945</b>	<b>\$ 5,557,789</b>	<b>\$ 5,320,157</b>	<b>3.85%</b>
<b>Net change in fund balances</b>	<b>\$ (361,550)</b>	<b>\$ 110,669</b>	<b>\$ (67,987)</b>	<b>\$ 0</b>	<b>\$ 0</b>	

## SALT LAKE CITY SCHOOL DISTRICT

**General Fund Budget***For Fiscal Year 2022-23 With Comparative Information for Years 2018-19 Through 2021-22***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.

	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Revised Budget	2022-23 Budget	Avg. 4 Yr. Chg.
Revenues:						
Property taxes	\$ 3,430,560	\$ 3,579,174	\$ 3,726,691	\$ 3,793,360	\$ 3,842,141	3.00%
Other local revenue	4,130	32,440	2,674	0	0	-
State of Utah	3,380,039	3,343,183	3,531,244	4,322,435	3,677,468	2.20%
Federal government	441,775	435,464	449,814	482,445	482,445	2.30%
Total Revenues	<u>7,256,504</u>	<u>7,390,261</u>	<u>7,710,423</u>	<u>8,598,240</u>	<u>8,002,054</u>	<u>2.57%</u>
Expenditures:						
Salaries	4,382,224	4,585,721	4,799,166	4,981,881	4,941,259	3.19%
Employee benefits	1,751,244	1,843,355	1,929,798	1,956,102	1,962,221	3.01%
Contract services	127,196	35,957	44,001	74,100	68,900	-11.46%
Maintenance & repairs	187,632	192,535	181,537	199,640	182,640	-0.67%
Field trips, insurance, phone, & travel	65,948	41,679	30,017	128,496	110,835	17.02%
Supplies, textbooks, & utilities	429,919	327,777	267,717	651,622	252,497	-10.32%
Equipment	33,811	0	19,500	35,000	0	-
Indirect costs / other	278,530	363,237	438,687	571,399	483,702	18.42%
Total Expenditures	<u>\$ 7,256,504</u>	<u>\$ 7,390,261</u>	<u>\$ 7,710,423</u>	<u>\$ 8,598,240</u>	<u>\$ 8,002,054</u>	<u>2.57%</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 2022-23 With Comparative Information for Years 2018-19 Through 2021-22***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.**

	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Revised Budget	2022-23 Budget	Avg. 4 Yr. Chg.
<b>Revenues:</b>						
Property taxes	\$ 266,776	\$ 318,598	\$ 296,376	\$ 356,222	\$ 356,874	8.44%
Other local revenue	10,000	10,000	10,000	10,000	10,000	0.00%
State of Utah	38,509	52,669	39,135	76,169	76,169	24.45%
Federal government	609,348	711,065	678,420	885,703	898,680	11.87%
<b>Total Revenues</b>	<b>924,633</b>	<b>1,092,332</b>	<b>1,023,931</b>	<b>1,328,094</b>	<b>1,341,723</b>	<b>11.28%</b>
<b>Expenditures:</b>						
Salaries	618,313	682,988	709,306	833,085	835,319	8.77%
Employee benefits	258,810	269,988	279,032	326,948	337,860	7.64%
Contract services	6,081	13,174	3,029	18,870	24,285	74.84%
Field trips, insurance, phone, & travel	6,714	15,473	958	11,347	11,347	17.25%
Supplies and textbooks	16,219	14,009	6,608	43,703	38,288	34.02%
Indirect costs / other	18,496	39,155	24,998	94,141	94,624	102.90%
<b>Total Expenditures</b>	<b>\$ 924,633</b>	<b>\$ 1,034,787</b>	<b>\$ 1,023,931</b>	<b>\$ 1,328,094</b>	<b>\$ 1,341,723</b>	<b>11.28%</b>
<b>Net change in fund balances</b>	<b>\$ 0</b>	<b>\$ 57,545</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	

## SALT LAKE CITY SCHOOL DISTRICT

**General Fund Budget***For Fiscal Year 2022-23 With Comparative Information for Years 2018-19 Through 2021-22***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.

	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Revised Budget	2022-23 Budget	Avg. 4 Yr. Chg.
<b>Revenues:</b>						
Property taxes	\$ 1,117,570	\$ 1,162,584	\$ 1,261,420	\$ 1,824,972	\$ 2,014,665	20.07%
Other local revenue	0	0	0	0	0	-
Federal government	184	81	0	21,351	21,351	2875.95%
<b>Total Revenues</b>	<b>1,117,754</b>	<b>1,162,665</b>	<b>1,261,420</b>	<b>1,846,323</b>	<b>2,036,016</b>	<b>20.54%</b>
<b>Expenditures:</b>						
Salaries	772,835	814,136	886,620	1,298,141	1,442,411	21.66%
Employee benefits	299,605	320,209	363,908	524,901	568,124	22.41%
Contract services	3,386	0	8,277	0	0	-
Maintenance & repairs	220	0	0	0	0	-
Field trips, insurance, phone, & travel	32,366	20,870	(548)	23,281	23,481	-6.86%
Supplies and textbooks	9,273	7,391	2,138	0	2,000	-19.61%
Indirect costs / other	69	59	65	0	0	-
<b>Total Expenditures</b>	<b>\$ 1,117,754</b>	<b>\$ 1,162,665</b>	<b>\$ 1,260,460</b>	<b>\$ 1,846,323</b>	<b>\$ 2,036,016</b>	<b>20.54%</b>
<b>Net change in fund balances</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 960</b>	<b>\$ 0</b>	<b>\$ 0</b>	



## SALT LAKE CITY SCHOOL DISTRICT

**General Fund Budget***For Fiscal Year 2022-23 With Comparative Information for Years 2018-19 Through 2021-22***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.

	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Revised Budget	2022-23 Budget	Avg. 4 Yr. Chg.
<b>Revenues:</b>						
Property taxes	\$ 740,306	\$ 1,194,627	\$ 1,215,567	\$ 1,536,685	\$ 1,580,362	28.37%
Other local revenue	390,921	19,438	63,774	103,398	107,498	-18.13%
State of Utah	238,276	229,926	401,177	650,925	521,060	29.67%
Federal government	629,809	473,274	483,882	644,122	558,107	-2.85%
<b>Total Revenues</b>	<b>1,999,312</b>	<b>1,917,265</b>	<b>2,164,400</b>	<b>2,935,130</b>	<b>2,767,027</b>	<b>9.60%</b>
<b>Expenditures:</b>						
Salaries	1,087,686	974,395	1,191,472	1,232,038	1,244,577	3.61%
Employee benefits	442,607	445,705	503,545	499,725	520,816	4.42%
Contract services	311,997	393,097	264,567	474,924	453,767	11.36%
Field trips, insurance, phone, & travel	9,852	5,510	3,214	7,960	7,460	-6.07%
Supplies and textbooks	67,392	50,622	197,651	623,292	439,532	138.05%
Indirect costs / other	79,778	47,936	47,951	97,191	100,875	6.61%
<b>Total Expenditures</b>	<b>\$ 1,999,312</b>	<b>\$ 1,917,265</b>	<b>\$ 2,208,400</b>	<b>\$ 2,935,130</b>	<b>\$ 2,767,027</b>	<b>9.60%</b>
<b>Net change in fund balances</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ (44,000)</b>	<b>\$ 0</b>	<b>\$ 0</b>	

## SALT LAKE CITY SCHOOL DISTRICT

## General Fund Budget

For Fiscal Year 2022-23 With Comparative Information for Years 2018-19 Through 2021-22

## 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.

	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Revised Budget	2022-23 Budget	Avg. 4 Yr. Chg.
Revenues:						
Property taxes	\$ 507,901	\$ 524,831	\$ 875,412	\$ 601,177	\$ 602,850	4.67%
Other local revenue	250	969	0	0	0	-
State of Utah	15,189,431	15,628,065	15,827,390	15,925,220	15,917,393	1.20%
Federal government	6,565,540	5,875,772	5,976,452	6,482,926	6,482,926	-0.31%
Total Revenues	<u>22,263,122</u>	<u>22,029,637</u>	<u>22,679,254</u>	<u>23,009,323</u>	<u>23,003,169</u>	<u>0.83%</u>
Expenditures:						
Salaries	15,691,046	15,515,997	15,706,573	15,730,996	15,746,238	0.09%
Employee benefits	5,568,723	5,493,876	6,094,373	6,325,112	6,303,716	3.30%
Contract services	721,388	722,318	585,243	546,400	546,400	-6.06%
Maintenance & repairs	730	3,654	370	4,435	4,435	126.88%
Field trips, insurance, phone, & travel	31,143	22,494	10,649	21,690	21,690	-7.59%
Supplies and textbooks	185,466	135,812	95,038	178,135	178,135	-0.99%
Equipment	0	0	5,820	0	0	-
Indirect costs / other	64,626	135,486	181,188	202,555	202,555	53.36%
Total Expenditures	<u>\$ 22,263,122</u>	<u>\$ 22,029,637</u>	<u>\$ 22,679,254</u>	<u>\$ 23,009,323</u>	<u>\$ 23,003,169</u>	<u>0.83%</u>
Net change in fund balances	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	

## SALT LAKE CITY SCHOOL DISTRICT

**General Fund Budget***For Fiscal Year 2022-23 With Comparative Information for Years 2018-19 Through 2021-22***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.

	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Revised Budget	2022-23 Budget	Avg. 4 Yr. Chg.
Revenues:						
Property taxes	\$ 2,501,762	\$ 2,143,593	\$ 2,350,121	\$ 2,821,066	\$ 2,862,504	3.60%
Other local revenue	6,300	5,420	1,293	11,000	11,000	18.65%
State of Utah	1,179,531	2,540,201	2,865,611	3,333,097	3,115,847	41.04%
Total Revenues	<u>3,687,593</u>	<u>4,689,214</u>	<u>5,217,025</u>	<u>6,165,163</u>	<u>5,989,351</u>	<u>15.60%</u>
Expenditures:						
Salaries	2,341,384	3,102,601	3,581,594	4,211,626	4,349,932	21.45%
Employee benefits	930,406	1,232,320	1,415,657	1,670,163	1,729,273	21.47%
Contract services	146,184	251,401	203,736	485,027	312,400	28.43%
Field trips, insurance, phone, & travel	7,546	12,728	2,032	46,070	11,070	11.68%
Supplies and textbooks	245,637	131,854	149,616	406,827	57,029	-19.20%
Indirect costs / other	16,430	87,461	85,404	143,545	132,887	177.20%
Total Expenditures	<u>\$ 3,687,587</u>	<u>\$ 4,818,365</u>	<u>\$ 5,438,039</u>	<u>\$ 6,963,258</u>	<u>\$ 6,592,591</u>	<u>19.69%</u>
Net change in fund balances	<u>\$ 6</u>	<u>\$ (129,151)</u>	<u>\$ (221,014)</u>	<u>\$ (798,095)</u>	<u>\$ (603,240)</u>	

## SALT LAKE CITY SCHOOL DISTRICT

**General Fund Budget***For Fiscal Year 2022-23 With Comparative Information for Years 2018-19 Through 2021-22***Custodial Programs**

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

	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Revised Budget	2022-23 Budget	Avg. 4 Yr. Chg.
Revenues:						
Property taxes	\$ 7,901,592	\$ 8,421,082	\$ 8,677,867	\$ 8,574,040	\$ 8,752,684	2.69%
Total Revenues	<u>7,901,592</u>	<u>8,421,082</u>	<u>8,677,867</u>	<u>8,574,040</u>	<u>8,752,684</u>	<u>2.69%</u>
Expenditures:						
Salaries	4,889,686	5,279,354	5,526,976	5,380,156	5,477,719	3.01%
Employee benefits	2,532,793	2,656,502	2,643,516	2,671,758	2,752,839	2.17%
Maintenance & repairs	24,632	28,506	32,366	38,201	38,201	13.77%
Field trips, insurance, phone, & travel	8,569	12,791	5,724	4,770	4,770	-11.08%
Supplies and materials	445,912	443,929	469,177	478,555	478,555	1.83%
Indirect costs / other	0	0	108	600	600	-
Total Expenditures	<u>\$ 7,901,592</u>	<u>\$ 8,421,082</u>	<u>\$ 8,677,867</u>	<u>\$ 8,574,040</u>	<u>\$ 8,752,684</u>	<u>2.69%</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 2022-23 With Comparative Information for Years 2018-19 Through 2021-22

## 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.

	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Revised Budget	2022-23 Budget	Avg. 4 Yr. Chg.
Revenues:						
Property taxes	\$ 1,766,989	\$ 2,139,074	\$ 1,894,462	\$ 2,602,969	\$ 2,602,775	11.83%
Other local revenue	0	0	19,126	0	0	-
State of Utah	3,971,159	3,272,850	3,893,750	4,141,272	3,490,009	-3.03%
Total Revenues	<u>5,738,148</u>	<u>5,411,924</u>	<u>5,807,338</u>	<u>6,744,241</u>	<u>6,092,784</u>	<u>1.55%</u>
Expenditures:						
Salaries	2,719,245	2,737,071	2,784,044	3,030,899	3,117,314	3.66%
Employee benefits	1,329,994	1,372,599	1,373,875	1,549,340	1,558,720	4.30%
Contract services	19,690	12,253	8,247	33,500	33,500	17.53%
Maintenance & repairs	317,725	295,220	306,414	293,700	293,700	-1.89%
Insurance, phone, & travel	(221,176)	(66,758)	(108,220)	(145,750)	(145,750)	-8.53%
Supplies and materials	512,960	383,839	509,256	535,300	535,300	1.09%
Equipment	1,059,710	677,700	933,722	1,447,252	700,000	-8.49%
Total Expenditures	<u>\$ 5,738,148</u>	<u>\$ 5,411,924</u>	<u>\$ 5,807,338</u>	<u>\$ 6,744,241</u>	<u>\$ 6,092,784</u>	<u>1.55%</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 2022-23 With Comparative Information for Years 2018-19 Through 2021-22***Other General Fund Programs**

**Other General Fund Programs in this summary include Special Grants, Community Involvement, and COVID19 relief funding to help offset the effects of the Pandemic.**

	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Revised Budget	2022-23 Budget	Avg. 4 Yr. Chg.
<b>Revenues:</b>						
Property taxes	\$ 1,139,428	\$ 1,039,844	\$ 1,136,021	\$ 1,202,099	\$ 1,270,908	2.88%
State of Utah	26,090	76,090	3,906,997	26,090	26,090	-16.43%
Federal government	0	452,761	12,244,202	17,896,670	5,889,091	-
<b>Total Revenues</b>	<b>1,165,518</b>	<b>1,568,695</b>	<b>17,287,220</b>	<b>19,124,859</b>	<b>7,186,089</b>	<b>129.14%</b>
<b>Expenditures:</b>						
Salaries	710,699	877,854	8,261,756	4,091,168	2,424,285	60.28%
Employee benefits	289,086	275,559	2,455,893	1,323,862	893,808	52.30%
Contract services	128,884	52,986	50,437	372,930	168,935	7.77%
Maintenance & repairs	0	0	0	500	500	-
Field trips, insurance, phone, & travel	6,806	6,445	114,915	96,860	56,897	184.00%
Supplies and materials	30,043	343,819	5,774,536	4,932,562	3,350,238	2762.87%
Equipment	0		241,519	7,798,000	0	-
Indirect costs / other	0	12,032	388,180	508,977	291,426	-
<b>Total Expenditures</b>	<b>\$ 1,165,518</b>	<b>\$ 1,568,695</b>	<b>\$ 17,287,236</b>	<b>\$ 19,124,859</b>	<b>\$ 7,186,089</b>	<b>129.14%</b>
<b>Net change in fund balances</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ (16)</b>	<b>\$ 0</b>	<b>\$ 0</b>	

## SALT LAKE CITY SCHOOL DISTRICT

**General Fund Budget***For Fiscal Year 2022-23 With Comparative Information for Years 2018-19 Through 2021-22***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.**

	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Revised Budget	2022-23 Budget	Avg. 4 Yr. Chg.
<b>Revenues:</b>						
Property taxes	\$ 691,720	\$ 745,784	\$ 757,268	\$ 859,219	\$ 897,866	7.45%
Other local revenue	3,937,055	3,777,160	2,466,050	3,980,748	4,072,560	1.96%
State of Utah	0	0	0	46,875	0	-
Federal government	787,699	271,198	87,923	555,000	0	-
<b>Total Revenues</b>	<b>5,416,474</b>	<b>4,794,142</b>	<b>3,311,241</b>	<b>5,441,842</b>	<b>4,970,426</b>	<b>-2.06%</b>
<b>Expenditures:</b>						
Salaries	3,787,183	3,529,660	2,715,522	3,843,669	3,531,104	-1.69%
Employee benefits	1,122,547	1,065,091	935,372	1,197,885	1,175,677	1.18%
Contract services	196,064	111,968	27,339	239,780	173,700	-2.85%
Maintenance & repairs	0	0	0	100	100	-
Field trips, insurance, phone, & travel	65,868	28,444	4,610	92,630	62,550	-1.26%
Supplies and materials	286,831	167,159	133,698	312,373	212,549	-6.47%
Indirect costs / other	154,107	118,012	130,006	185,976	164,639	1.71%
<b>Total Expenditures</b>	<b>\$ 5,612,600</b>	<b>\$ 5,020,334</b>	<b>\$ 3,946,547</b>	<b>\$ 5,872,413</b>	<b>\$ 5,320,319</b>	<b>-1.30%</b>
<b>Net change in fund balances</b>	<b>\$ (196,126)</b>	<b>\$ (226,192)</b>	<b>\$ (635,306)</b>	<b>\$ (430,571)</b>	<b>\$ (349,893)</b>	

## SALT LAKE CITY SCHOOL DISTRICT

**General Fund Budget***For Fiscal Year 2022-23 With Comparative Information for Years 2018-19 Through 2021-22***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.

	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Revised Budget	2022-23 Budget	Avg. 4 Yr. Chg.
<b>Revenues:</b>						
Other local revenue	\$ 470,283	\$ 375,246	\$ 214,183	\$ 421,350	\$ 447,336	-1.22%
State of Utah	5,573,912	5,910,605	6,061,741	6,165,332	6,165,993	2.66%
Federal government	360,818	319,356	544,050	1,549,065	1,185,291	57.13%
<b>Total Revenues</b>	<b>6,405,013</b>	<b>6,605,207</b>	<b>6,819,974</b>	<b>8,135,747</b>	<b>7,798,620</b>	<b>5.44%</b>
<b>Expenditures:</b>						
Salaries	3,876,180	4,026,709	4,251,878	4,660,159	4,486,139	3.93%
Employee benefits	1,553,348	1,586,411	1,631,587	1,724,453	1,758,469	3.30%
Contract services	194,028	219,847	276,596	313,782	278,756	10.92%
Maintenance & repairs	70,369	71,728	71,820	79,300	79,300	3.17%
Field trips, insurance, phone, & travel	288,833	193,116	74,056	455,866	442,735	13.32%
Supplies and textbooks	443,732	378,529	495,265	801,162	632,085	10.61%
Equipment	1,099	0	30,965	0	0	-
Indirect costs / other	526	1,809	1,432	375	375	-7.18%
<b>Total Expenditures</b>	<b>\$ 6,428,115</b>	<b>\$ 6,478,149</b>	<b>\$ 6,833,599</b>	<b>\$ 8,035,097</b>	<b>\$ 7,677,859</b>	<b>4.86%</b>
<b>Net change in fund balances</b>	<b>\$ (23,102)</b>	<b>\$ 127,058</b>	<b>\$ (13,625)</b>	<b>\$ 100,650</b>	<b>\$ 120,761</b>	



## SALT LAKE CITY SCHOOL DISTRICT

**General Fund Budget***For Fiscal Year 2022-23 With Comparative Information for Years 2018-19 Through 2021-22***Regular School Program - Summarizes all activities not shown in other program summaries**

	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Revised Budget	2022-23 Budget	Avg. 4 Yr. Chg.
<b>Revenues:</b>						
Property taxes	\$ 66,521,525	\$ 68,401,145	\$ 81,798,206	\$ 78,382,625	\$ 77,532,104	4.14%
Other local revenue	8,347,426	9,995,449	8,697,701	7,112,085	6,931,082	-4.24%
State of Utah	40,101,464	35,413,015	32,751,953	26,676,333	29,938,526	-6.34%
Federal government	57,068	242,950	224,672	473,328	460,451	176.71%
<b>Total Revenues</b>	<b>115,027,483</b>	<b>114,052,559</b>	<b>123,472,532</b>	<b>112,644,371</b>	<b>114,862,163</b>	<b>-0.04%</b>
<b>Expenditures:</b>						
<b>Instruction</b>						
Salaries	48,661,733	50,289,571	51,467,384	54,482,788	57,551,649	4.57%
Employee benefits	19,861,210	19,593,314	21,243,142	21,215,199	22,983,227	3.93%
Contract services	24,882	80,848	62,123	18,100	18,100	-6.81%
Maintenance & repairs	124,208	14,722	15,010	141,000	141,000	3.38%
Field trips, insurance, phone, & travel	(155,896)	(871,601)	(483,019)	(192,300)	(192,500)	5.87%
Supplies and textbooks	3,800,348	3,469,280	4,030,504	4,471,240	4,080,316	1.84%
Equipment	638,512	770,274	281,225	1,493,505	1,493,505	33.48%
Indirect costs / other	65	105	0	750	750	263.46%
<b>Total Instruction</b>	<b>72,955,062</b>	<b>73,346,513</b>	<b>76,616,369</b>	<b>81,630,282</b>	<b>86,076,047</b>	<b>4.50%</b>
<b>Counseling and Child Accounting</b>						
Salaries	2,218,559	2,285,442	2,444,124	2,642,142	2,689,566	5.31%
Employee benefits	960,959	963,264	1,004,319	1,104,386	1,133,702	4.49%
Supplies and materials	790	8,695	964	9,000	9,000	259.81%
<b>Total Counseling and Child Accounting</b>	<b>3,180,308</b>	<b>3,257,401</b>	<b>3,449,407</b>	<b>3,755,528</b>	<b>3,832,268</b>	<b>5.12%</b>
<b>Media Services and Educational Supervision</b>						
Salaries	52,104	57,838	36,156	159,200	149,600	46.78%
Employee benefits	17,352	18,851	13,138	52,492	48,432	44.78%
Contract services - prof. & educational	449	7,025	50,000	93,436	93,436	5177.45%
Student trans., insurance, phone & travel	450	115	0	1,690	1,290	46.67%
Supplies, textbooks & utilities	0	73,370	72,587	90,306	88,924	-
Equipment	0	44,376	0	17,000	17,000	-
<b>Total Media Services and Educational Supervision</b>	<b>70,355</b>	<b>201,575</b>	<b>171,881</b>	<b>414,124</b>	<b>398,682</b>	<b>116.67%</b>
<b>General District Administration</b>						
Salaries	576,284	606,022	575,854	566,421	574,870	-0.06%
Employee benefits	257,437	315,060	281,345	297,804	284,423	2.62%
Contract services	97,240	166,318	252,990	136,000	136,000	9.97%
Field trips, insurance, phone, & travel	33,067	18,396	698	43,954	43,954	8.23%
Supplies and materials	27,413	24,868	26,903	49,300	49,300	19.96%
Indirect costs / other	(709,000)	(983,645)	(1,625,627)	(2,137,396)	(1,756,006)	36.92%
<b>Total General District Administration</b>	<b>282,441</b>	<b>147,019</b>	<b>(487,837)</b>	<b>(1,043,917)</b>	<b>(667,459)</b>	<b>-84.08%</b>
<b>General School Administration</b>						
Salaries	9,328,971	10,143,738	10,526,189	10,992,500	11,140,624	4.85%
Employee benefits	4,302,776	4,602,267	4,737,477	4,910,423	5,007,185	4.09%
Contract services	518,373	548,982	380,483	523,980	523,980	0.27%
Field trips, insurance, phone, & travel	1,505	2,254	160	3,500	3,500	33.14%
Supplies, textbooks & utilities	367,018	298,986	144,807	410,000	410,000	2.93%
Indirect costs / other	150	0	150	150	150	0.00%
<b>Total General School Administration</b>	<b>14,518,793</b>	<b>15,596,227</b>	<b>15,789,266</b>	<b>16,840,553</b>	<b>17,085,439</b>	<b>4.42%</b>

(continued on the following page)

## SALT LAKE CITY SCHOOL DISTRICT

**General Fund Budget***For Fiscal Year 2022-23 With Comparative Information for Years 2018-19 Through 2021-22***Regular School Program - Summarizes all activities not shown in other program summaries**

	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Revised Budget	2022-23 Budget	Avg. 4 Yr. Chg.
<b>Business Services</b>						
Salaries	\$ 3,109,783	\$ 3,243,981	\$ 3,456,050	\$ 3,627,683	\$ 3,686,735	4.64%
Employee benefits	1,439,487	1,476,965	1,549,685	1,618,761	1,761,687	5.60%
Contract services	13,299	(60,058)	(96,659)	10,360	(74,016)	-164.14%
Maintenance & repairs	566	0	39,155	2,000	2,000	63.34%
Field trips, insurance, phone, & travel	19,697	16,064	2,798	16,200	16,200	-4.44%
Supplies and materials	458,407	503,768	468,926	617,465	603,505	7.91%
Equipment	0	0	0	224,000	255,000	-
Indirect costs / other	3,808	5,394	6,181	5,410	5,410	10.52%
<b>Total Business Services</b>	<b>5,045,047</b>	<b>5,186,114</b>	<b>5,426,136</b>	<b>6,121,879</b>	<b>6,256,521</b>	<b>6.00%</b>
<b>Operation and Maint. of School Bldgs.</b>						
Salaries	1,734,751	1,793,521	1,858,766	1,959,091	2,014,671	4.03%
Employee benefits	957,444	962,764	970,513	1,020,419	1,123,312	4.33%
Contract services	0	1,141	0	10,000	10,000	-
Maintenance & repairs	2,271,891	2,423,131	2,391,284	2,181,050	2,161,050	-1.22%
Field trips, insurance, phone, & travel	643,965	748,332	1,178,717	1,304,620	1,304,620	25.65%
Supplies and utilities	6,117,435	6,339,980	6,289,428	6,462,230	6,462,230	1.41%
Equipment	98,179	196,698	66,227	225,000	225,000	32.29%
<b>Total Operation and Maint. of School Bldgs.</b>	<b>11,823,665</b>	<b>12,465,567</b>	<b>12,754,935</b>	<b>13,162,410</b>	<b>13,300,883</b>	<b>3.12%</b>
<b>Student transportation</b>						
Salaries	17,013	0	0	0	0	-
Employee benefits	5,157	0	0	0	0	-
<b>Total student transportation</b>	<b>22,170</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-25.00%</b>
<b>Community services &amp; other</b>						
Salaries	43,095	0	0	0	0	-
Employee benefits	13,095	0	0	0	0	-
<b>Total Community services and others</b>	<b>56,190</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-25.00%</b>
<b>Total Expenditures</b>	<b>\$ 107,954,031</b>	<b>\$ 110,200,416</b>	<b>\$ 113,720,157</b>	<b>\$ 120,880,859</b>	<b>\$ 126,282,381</b>	<b>4.24%</b>
<b>Net change in fund balances</b>	<b>\$ 7,073,452</b>	<b>\$ 3,852,143</b>	<b>\$ 9,752,375</b>	<b>\$ (8,236,488)</b>	<b>\$ (11,420,218)</b>	

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

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

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

- Chart 1 – District Enrollment Trends – Average Daily Membership ..... 127
- October 1 Enrollment by School ..... 128
- Chart 2 – Governmental Funds – Revenue Summary Comparison ..... 129
- Governmental Funds – Revenue and Expenditures Summary Comparison..... 130
- Chart 3 – Total General Fund Revenue ..... 132
- Chart 4 – General Fund Revenue – State Guaranteed Basic Program  
and Basic Tax Rate Combined ..... 133
- Chart 5 – General Fund Revenues by Source ..... 134
- Chart 6 – Property Tax Revenue Summary ..... 135
- Chart 7 – Schedule of Property Tax Rates by Fund ..... 136
- Chart 8 – Taxable Property Within the District, Estimated Market Value,  
Total Taxable Value, and Net Taxable Value..... 137
- Chart 9 – Property Tax Levied and Collected ..... 138
- Chart 10 – Impact of Budget on Taxpayers ..... 139
- Bonded Debt Amortization Schedule ..... 140
- Qualified School Construction Bonds..... 141

**District Employee and Staffing Levels** ..... 142

**Performance Measures** ..... 143

**Glossary of Terms**..... 165



Chart 1

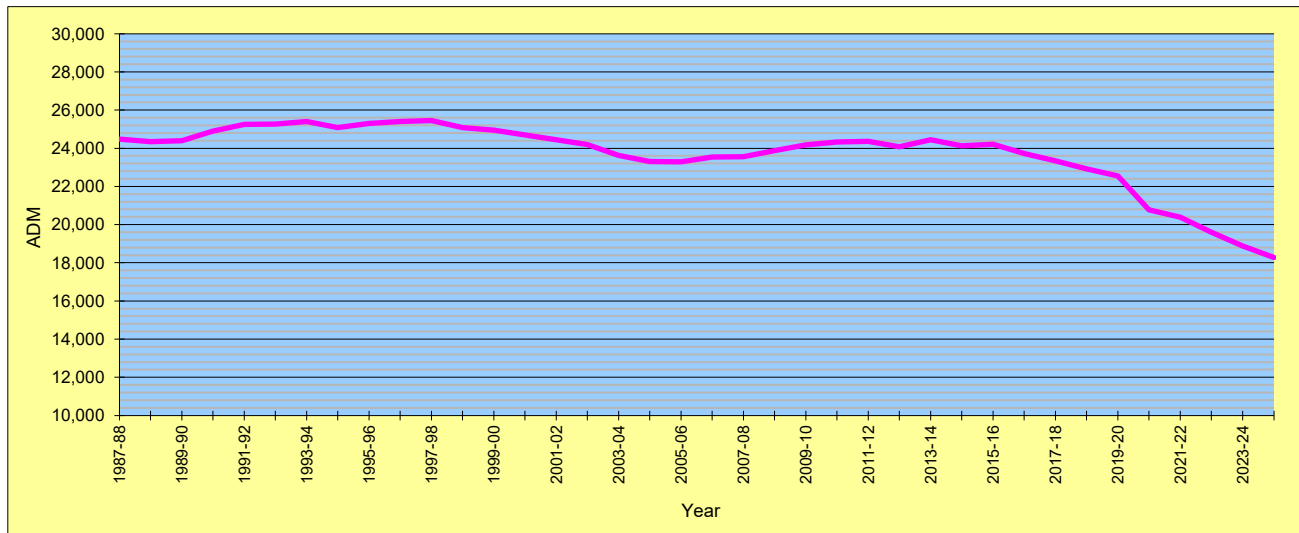
## SALT LAKE CITY SCHOOL DISTRICT

**District Enrollment Trends - Average Daily Membership***Years Ended 1988 to 2021 Actual with Projections from 2022 to 2026*

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; 2020-21 actual ADM of 20,782 was within 422 students of the projected 20,360 ADM for that year. Since the 2020-21 year is not yet complete, we do not have actual ADM for that year, but currently it appears actual ADM will be 20,387 students, which is approximately a 8.07 percent variance from the 18,865 projection included in the 2021-22 budget document. This change in projection is largely due to the effects of the COVID-19 pandemic.

Fiscal Year	ADM	Fiscal Year	ADM	Fiscal Year	ADM	Fiscal Year	ADM	Fiscal Year	ADM
Mar 1987-88	24,474	1995-96	25,309	2003-04	23,623	2011-12	24,365	2019-20	22,544
1988-89	24,338	1996-97	25,400	2004-05	23,310	2012-13	24,077	2020-21	20,782
1989-90	24,401	1997-98	25,454	2005-06	23,283	2013-14	24,447	2021-22	20,387
1990-91	24,897	1998-99	25,083	2006-07	23,548	2014-15	24,127	2022-23	19,602
1991-92	25,249	1999-00	24,944	2007-08	23,552	2015-16	24,210	2023-24	18,875
1992-93	25,261	2000-01	24,696	2008-09	23,880	2016-17	23,726	2024-25	18,285
1993-94	25,410	2001-02	24,443	2009-10	24,177	2017-18	23,336	2025-26	17,764
1994-95	25,083	2002-03	24,190	2010-11	24,336	2018-19	22,921	Projected	



**SALT LAKE CITY SCHOOL DISTRICT**

**October 1 Enrollment by School**

*For Fiscal Years 2018-19 to 2021-22 with Projections for 2022-23 to 2025-26*

	2018-19	2019-20	2020-21	2021-22	2022-23	Projected Enrollment *		
						2023-24	2024-25	2025-26
<b>Elementary</b>								
Backman	451	452	404	361	324	307	291	277
Beacon Heights	475	477	367	377	339	321	304	290
Bennion	213	188	155	151	136	128	122	116
Bonneville	517	485	421	399	358	340	322	307
Dilworth	586	556	473	467	420	397	377	359
Edison	438	408	395	350	314	298	282	269
Emerson	548	596	536	482	433	410	389	370
Ensign	330	349	324	316	284	269	255	243
Escalante	434	404	396	386	347	328	311	297
Franklin	390	394	322	296	266	252	239	227
Hawthorne	442	413	390	360	323	306	290	277
Highland Park	643	628	533	520	467	442	420	400
Indian Hills	425	418	312	291	261	248	235	224
Mary W. Jackson	446	434	383	366	329	311	295	281
Liberty	397	404	337	329	296	280	265	253
Meadowlark	424	410	370	352	316	300	284	270
Mountain View	560	570	529	487	437	414	393	374
Newman	387	337	299	274	246	233	221	211
Nibley Park	457	428	355	313	281	266	253	241
North Star	546	487	436	384	345	327	310	295
Parkview	310	285	219	200	180	170	161	154
Riley	312	279	247	233	209	198	188	179
Rose Park	353	326	302	258	232	220	208	198
SL Virtual	-	-	-	259	233	220	209	199
Uintah	505	470	400	393	353	334	317	302
Wasatch	447	444	399	352	316	300	284	270
Washington	291	262	227	228	205	194	184	175
Whittier	595	560	507	466	419	397	376	358
	11,922	11,464	10,038	9,650	8,669	8,211	7,787	7,415
<b>Middle Schools</b>								
Bryant	393	426	452	417	375	355	336	320
Clayton	759	755	665	653	587	556	527	502
Glendale	784	820	814	746	670	635	602	573
Hillside	595	591	577	568	510	483	458	436
Northwest	726	723	679	648	582	551	523	498
	3,257	3,315	3,187	3,032	2,724	2,580	2,447	2,330
<b>High Schools</b>								
East	1,986	1,956	2,007	1,902	1,709	1,618	1,535	1,462
Highland	1,685	1,832	1,861	1,915	1,720	1,629	1,545	1,471
West	2,713	2,851	2,809	2,697	2,423	2,295	2,176	2,072
Innovations	381	318	289	284	255	242	229	218
Horizonte	428	258	324	348	313	296	281	267
	7,193	7,215	7,290	7,146	6,419	6,080	5,766	5,491
<b>Charters and Other</b>								
Open Classroom	314	323	312	297	297	297	297	297
School for Science Ed.	393	392	372	358	358	358	358	358
Hospital	29	24	21	17	17	17	17	17
	736	739	705	672	672	672	672	672
<b>Total Enrollment</b>	23,108	22,733	21,220	20,500	18,484	17,544	16,671	15,908

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

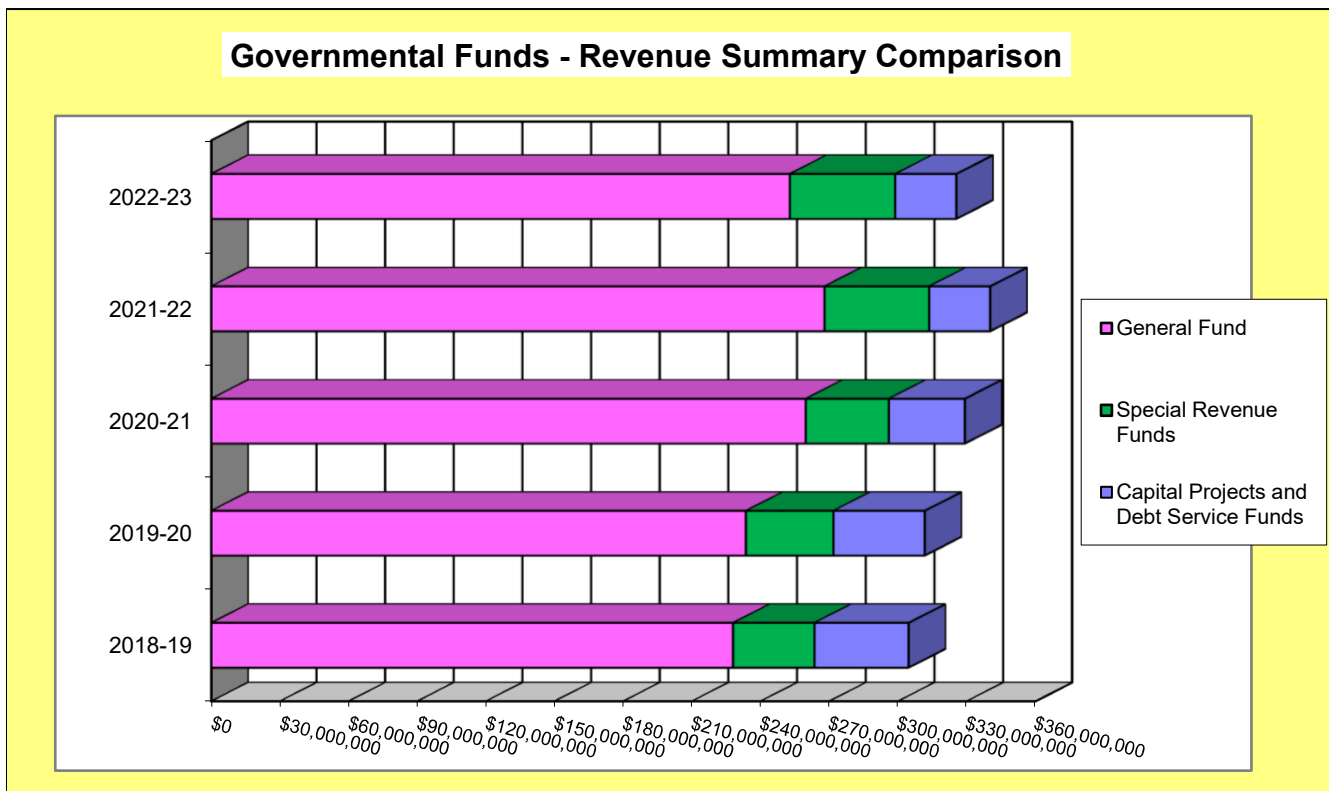
**Chart 2**

**SALT LAKE CITY SCHOOL DISTRICT**

**Governmental Funds - Revenue Summary Comparison**

*For Fiscal Year 2022-23 With Comparative Information for Years 2018-19 Through 2021-22*

Fiscal Year	General Fund	Special Revenue Funds	Capital Projects and Debt Service Funds	Total All Governmental Funds
2018-19	\$ 227,940,333	\$ 35,556,148	\$ 41,087,291	\$ 304,583,772
2019-20	233,556,587	38,210,030	39,809,941	311,576,558
2020-21	259,725,527	36,244,859	33,162,402	329,132,788
2021-22	267,912,030	45,683,969	26,610,749	340,206,748
2022-23	252,729,468	46,050,527	26,610,749	325,390,744



**SALT LAKE CITY SCHOOL DISTRICT**

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

*For Fiscal Year 2022-23 With Comparative Information for Years 2018-19 Through 2021-22*

	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Revised Budget	2022-23 Budget
<b>General Fund</b>					
Revenues:					
Property taxes	\$ 108,892,192	\$ 114,858,350	\$ 129,075,821	\$ 131,301,730	\$ 131,385,773
Interest on Investments	3,064,115	2,243,076	640,335	359,000	359,000
Other local revenue	10,462,200	12,395,710	11,061,593	11,490,666	11,421,137
State of Utah	89,073,224	88,328,737	90,901,280	87,881,796	86,436,254
Federal government	16,448,602	15,730,714	28,046,498	36,878,838	23,127,304
<b>Total Revenues</b>	<b>227,940,333</b>	<b>233,556,587</b>	<b>259,725,527</b>	<b>267,912,030</b>	<b>252,729,468</b>
Expenditures:					
Instruction	136,898,616	140,897,349	153,074,964	165,675,301	164,033,309
Child accounting and counseling	8,439,695	9,648,854	10,785,754	12,366,213	12,276,632
Media services and educational supervision	17,113,186	18,434,275	20,128,080	23,957,262	21,088,920
General district administration	1,041,495	1,123,975	1,157,481	1,509,460	1,496,624
General school administration	15,489,309	16,419,448	17,160,936	18,365,105	18,682,812
Central services	6,248,147	6,648,033	7,275,493	7,936,120	7,915,174
Operation and maintenance of school buildings	20,712,455	21,786,355	24,107,431	31,652,040	22,927,698
Student transportation	6,294,865	5,777,335	6,168,082	7,247,108	6,605,866
Child nutrition services	314,973	243,570	154,044	326,141	313,010
Community services	9,476,619	8,977,208	10,928,485	11,786,555	9,911,479
<b>Total Expenditures</b>	<b>\$ 222,029,360</b>	<b>\$ 229,956,402</b>	<b>\$ 250,940,750</b>	<b>\$ 280,821,305</b>	<b>\$ 265,251,524</b>
<b>Special Revenue Funds</b>					
Revenues:					
Property taxes	\$ 16,711,229	\$ 21,201,345	\$ 23,624,355	\$ 25,781,375	\$ 25,781,375
Interest on investments	241,470	203,509	807,264	225,600	199,000
Sale of food	1,799,721	1,728,980	0	375,500	1,793,862
Other local revenue	5,458,531	4,535,689	3,656,068	6,295,000	6,295,000
State of Utah	2,011,075	1,889,312	1,252,816	2,319,524	1,525,500
Federal government	9,334,122	8,651,195	6,904,356	10,686,970	10,455,790
<b>Total Revenues</b>	<b>35,556,148</b>	<b>38,210,030</b>	<b>36,244,859</b>	<b>45,683,969</b>	<b>46,050,527</b>
Expenditures:					
Instruction	4,086,794	3,333,115	2,159,598	4,500,000	4,500,000
Child nutrition services	13,142,110	12,811,813	9,000,953	13,648,594	13,791,152
Community services and building rentals	17,768,125	22,575,397	24,695,045	27,764,375	27,764,375
<b>Total Expenditures</b>	<b>\$ 34,997,029</b>	<b>\$ 38,720,325</b>	<b>\$ 35,855,596</b>	<b>\$ 45,912,969</b>	<b>\$ 46,055,527</b>

(continued on the following page)



	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Revised Budget	2022-23 Budget
<b>Capital Projects &amp; Debt Service Funds</b>					
Revenues:					
Property tax	\$ 39,100,011	\$ 38,139,901	\$ 32,428,134	\$ 26,221,974	\$ 26,221,974
Interest on investments	1,430,857	1,048,455	332,393	388,775	388,775
Other local, State of Utah & Federal	176,678	256,650	150,000	0	0
Federal government	<u>379,745</u>	<u>364,935</u>	<u>251,875</u>	<u>0</u>	<u>0</u>
Total Revenues	<u>41,087,291</u>	<u>39,809,941</u>	<u>33,162,402</u>	<u>26,610,749</u>	<u>26,610,749</u>
Expenditures:					
Salaries	2,434,516	2,598,731	2,716,246	2,837,368	2,873,748
Employee benefits	1,194,647	1,263,852	1,313,770	1,386,263	1,428,039
Contracted services	36,144,012	12,688,323	9,161,381	23,449,085	40,814,872
Supplies and materials	158,264	377,511	46,658	1,972,112	1,934,187
Travel and conferences	171,157	28,521	3,292	31,255	30,715
Equipment & property acquisition	143,859	1,192,839	62,990	801,945	801,945
Bond redemption, interest & paying agent fees	<u>9,009,606</u>	<u>9,012,962</u>	<u>9,008,081</u>	<u>4,822,500</u>	<u>6,123,000</u>
Total Expenditures	<u>\$ 49,256,061</u>	<u>\$ 27,162,739</u>	<u>\$ 22,312,418</u>	<u>\$ 35,300,528</u>	<u>\$ 54,006,506</u>
<b>Total All Governmental Funds</b>					
Revenues	<u>\$ 304,583,772</u>	<u>\$ 311,576,558</u>	<u>\$ 329,132,788</u>	<u>\$ 340,206,748</u>	<u>\$ 325,390,744</u>
Expenditures	<u>\$ 306,282,450</u>	<u>\$ 295,839,466</u>	<u>\$ 309,108,764</u>	<u>\$ 362,034,802</u>	<u>\$ 365,313,557</u>

Chart 3

# SALT LAKE CITY SCHOOL DISTRICT

Total General Fund Revenue

2022-23 Total \$252.7 Million

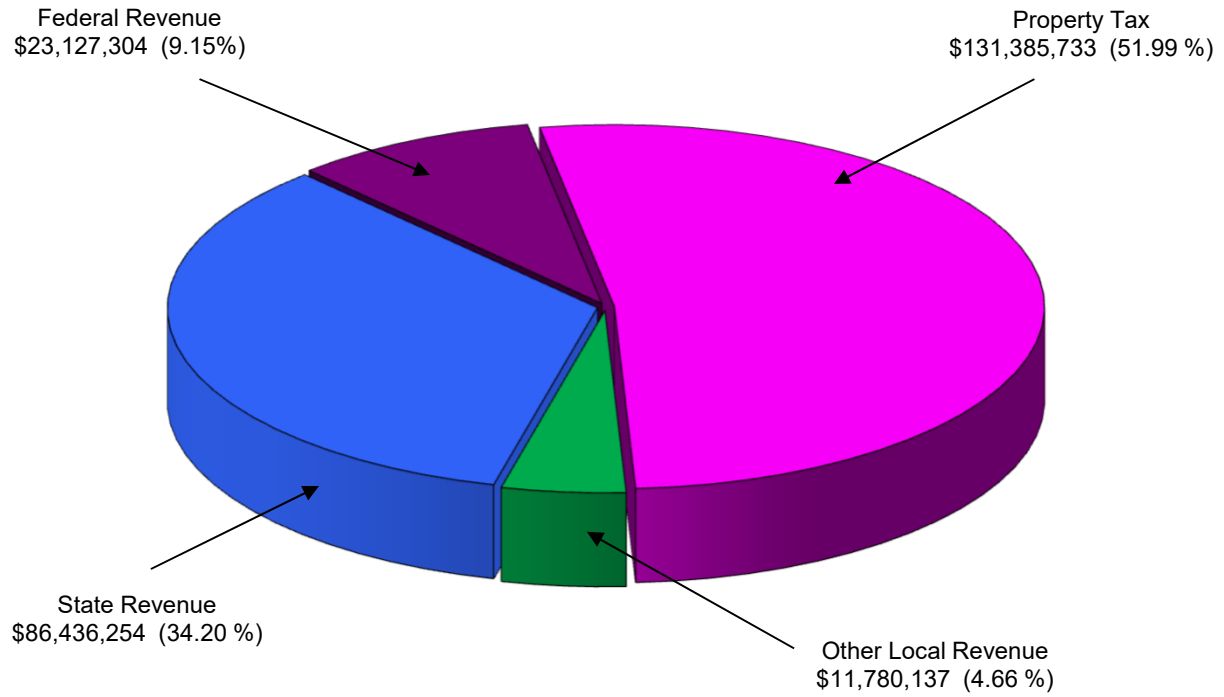


Chart 4

# SALT LAKE CITY SCHOOL DISTRICT

General Fund Revenue  
State Guaranteed Basic Program and Basic Tax Rate Combined  
2022-23 Total \$252.7 Million

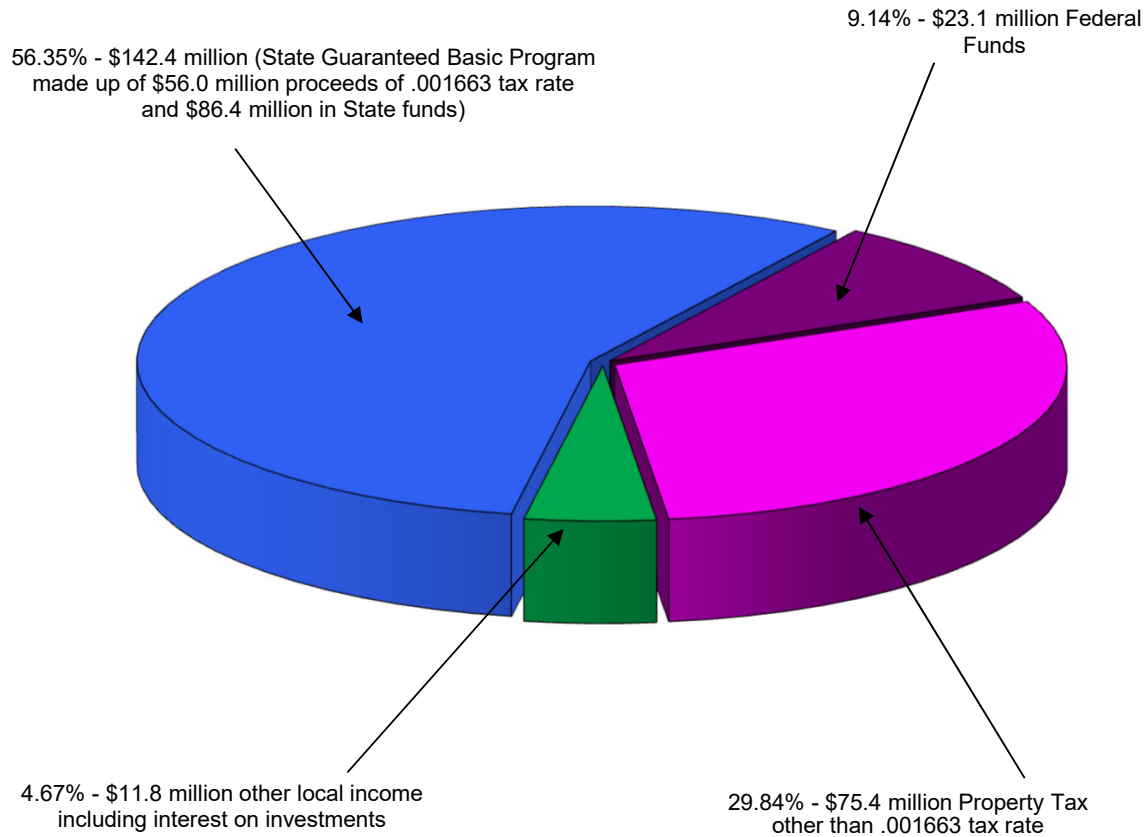


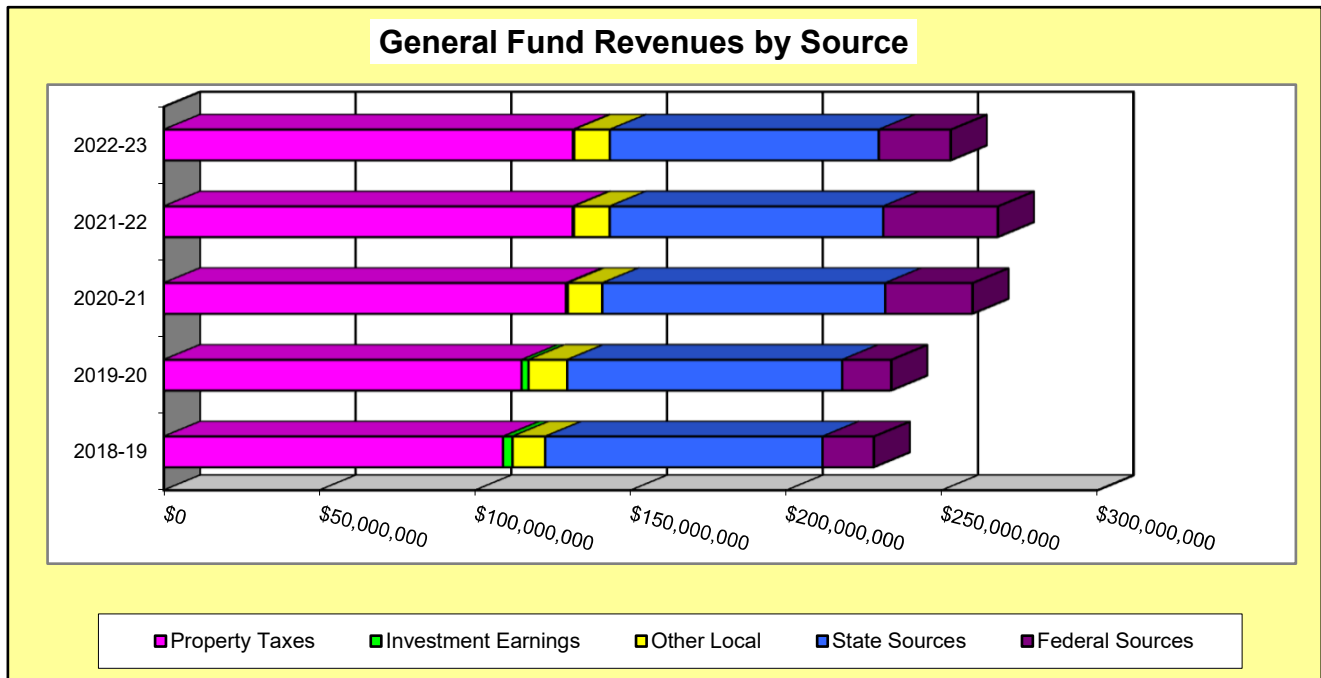
Chart 5

SALT LAKE CITY SCHOOL DISTRICT

**General Fund Revenues by Source**

*Years Ended 2018 to 2020 Actual and Years Ended 2021 to 2022 Estimated*

Fiscal Year	Property Taxes	Investment Earnings	Other Local	State Sources	Federal Sources	Total Sources	Percent Increase From Prior Year
2018-19	\$ 108,892,192	\$ 3,064,115	\$ 10,462,200	\$ 89,073,224	\$ 16,448,602	\$ 227,940,333	3.73%
2019-20	114,858,350	2,243,076	12,395,710	88,328,737	15,730,714	233,556,587	2.46%
2020-21	129,075,821	640,335	11,061,593	90,901,280	28,046,498	259,725,527	11.20%
* 2021-22	131,301,730	359,000	11,490,666	87,881,796	36,878,838	267,912,030	3.15%
* 2022-23	131,385,773	359,000	11,421,137	86,436,254	23,127,304	252,729,468	-5.67%



\* Estimated

**Chart 6**

**SALT LAKE CITY SCHOOL DISTRICT**

**Property Tax Revenue Summary**

*For Fiscal Year 2022-23 With Comparative Information for Years 2018-19 Through 2021-22*

**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
2018-19	\$ 108,892,192	\$ 16,711,229	\$ 39,100,011	\$ 164,703,432
2019-20	114,858,350	21,201,345	38,139,901	174,199,596
2020-21	129,075,821	23,624,355	32,428,134	185,128,310
2021-22	131,301,730	25,781,375	26,221,974	183,305,079
2022-23	131,385,773	25,781,375	26,221,974	183,389,122

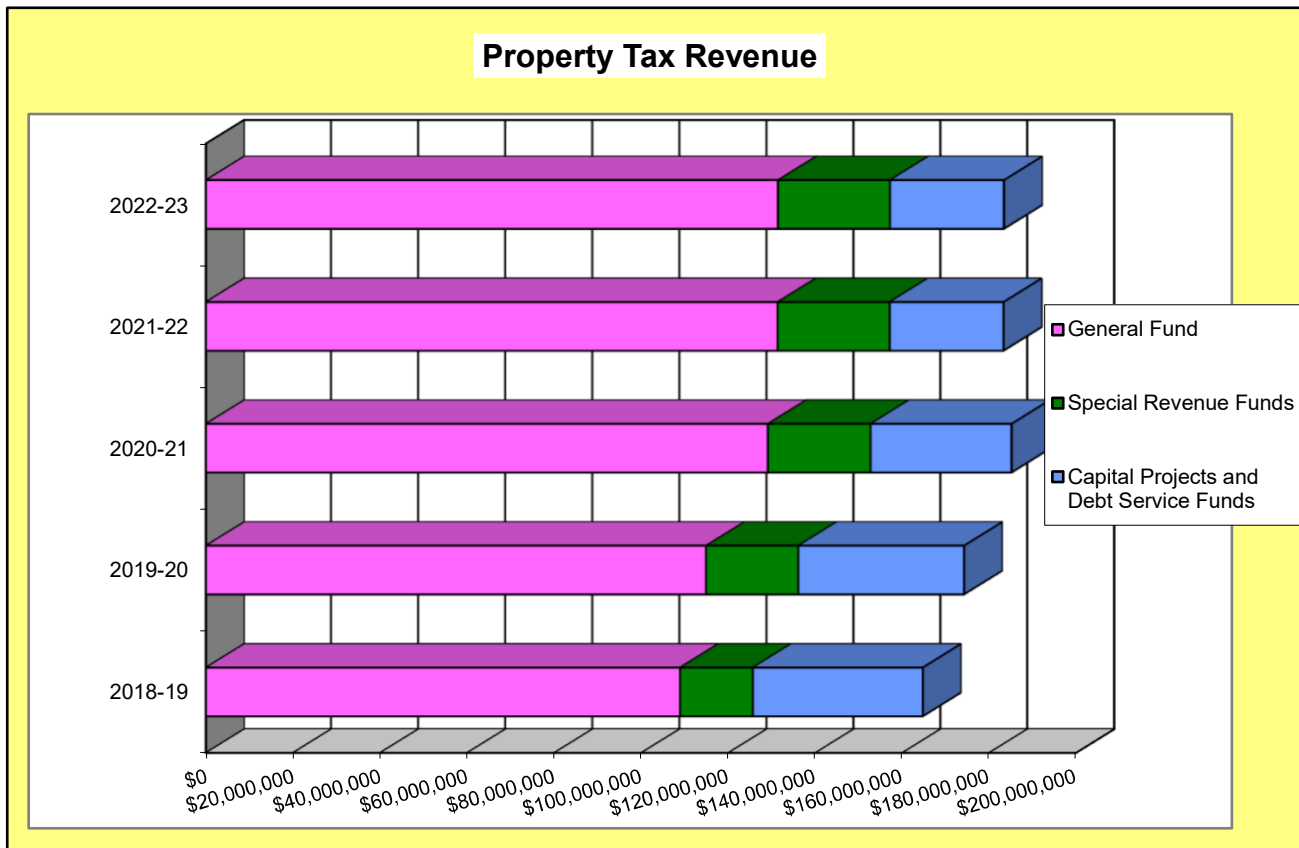


Chart 7

SALT LAKE CITY SCHOOL DISTRICT

Schedule of Property Tax Rates by Fund

Years Ended 2018 through 2022

Calendar Year	Capital Projects and Debt Service	Special Revenue Funds	General Fund	Total Funds
<u>Tax Rates Per \$1 of Taxable Value</u>				
2018	.001433	.000074	.003993	.005500
2019	.001318	.000105	.003970	.005393
2020	.000997	.000081	.003969	.005047
2021	.000821	.000089	.003899	.004809
2022	.000786	.000086	.003881	.004753

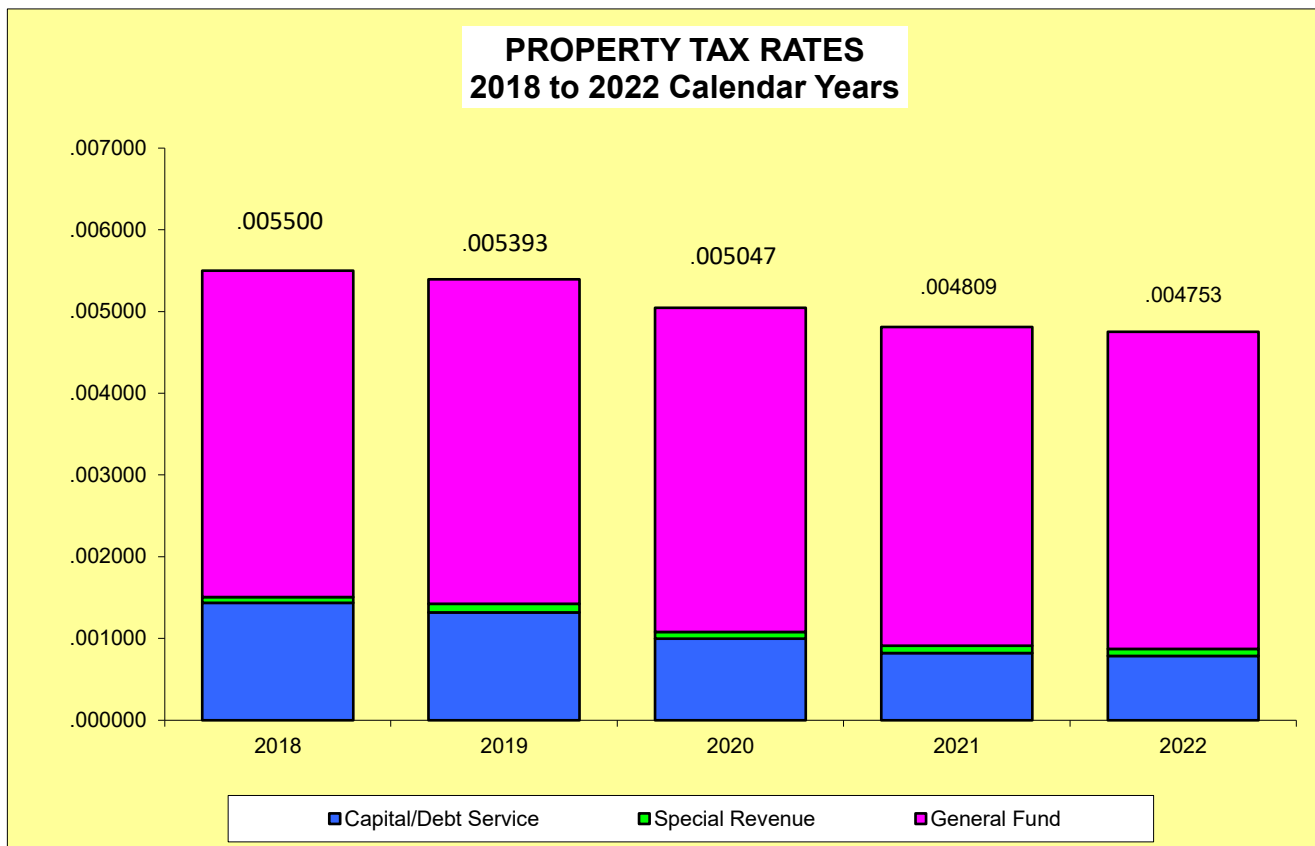


Chart 8

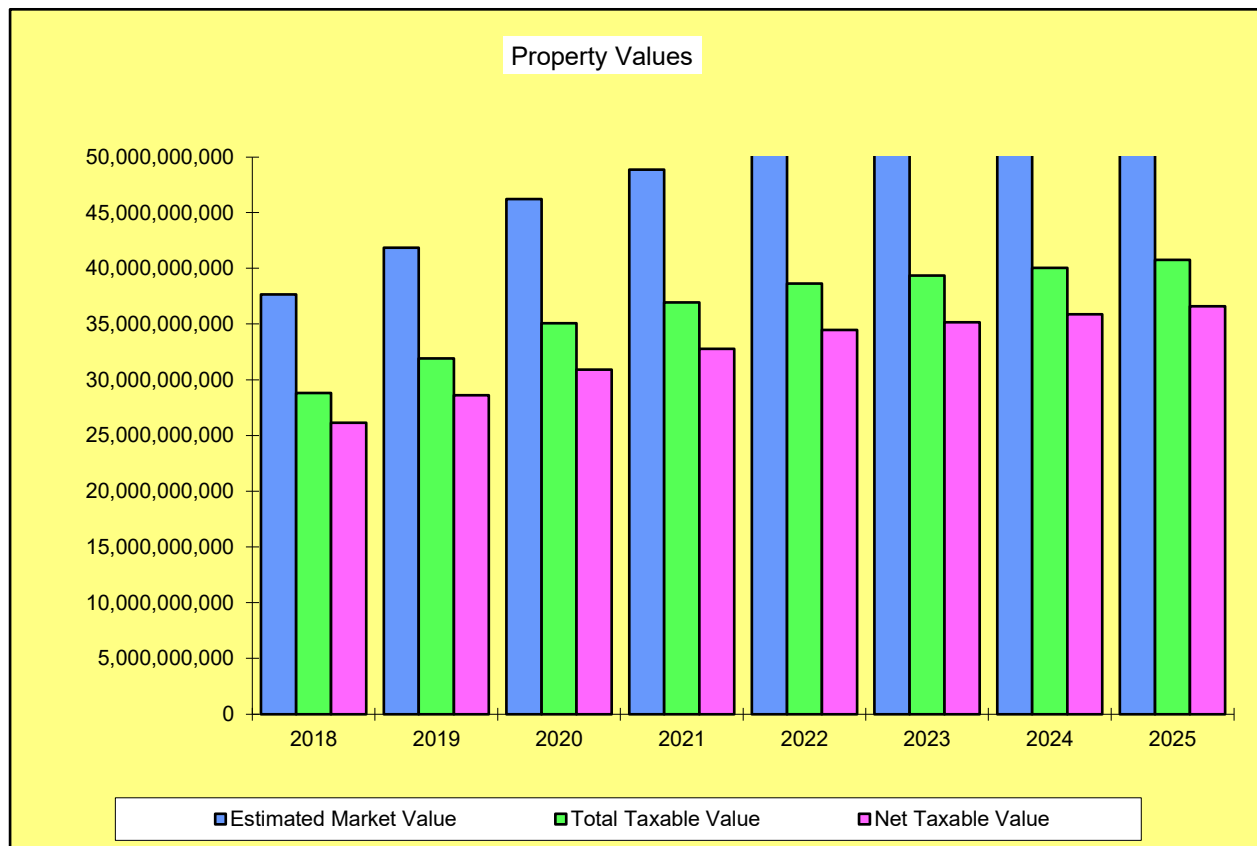
SALT LAKE CITY SCHOOL DISTRICT

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

*Years Ended 2018 through 2025*

**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
2018	37,655,084,179	10.10%	28,799,214,201	10.56%	26,124,838,565	9.79%
2019	41,856,509,238	11.16%	31,902,420,751	10.78%	28,607,835,296	9.50%
2020	46,203,751,591	10.39%	35,070,733,425	9.93%	30,899,364,493	8.01%
* 2021	48,851,730,496	5.73%	36,939,630,994	5.33%	32,768,262,062	6.05%
* 2022	51,146,829,481	4.70%	38,639,303,433	4.60%	34,467,934,501	5.19%
** 2023	52,272,059,730	2.20%	39,334,810,895	1.80%	35,157,293,191	2.00%
Ma 2024	53,422,045,044	2.20%	40,042,837,491	1.80%	35,860,439,055	2.00%
** 2025	54,597,330,035	2.20%	40,763,608,566	1.80%	36,577,647,836	2.00%



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

\*\* Projected

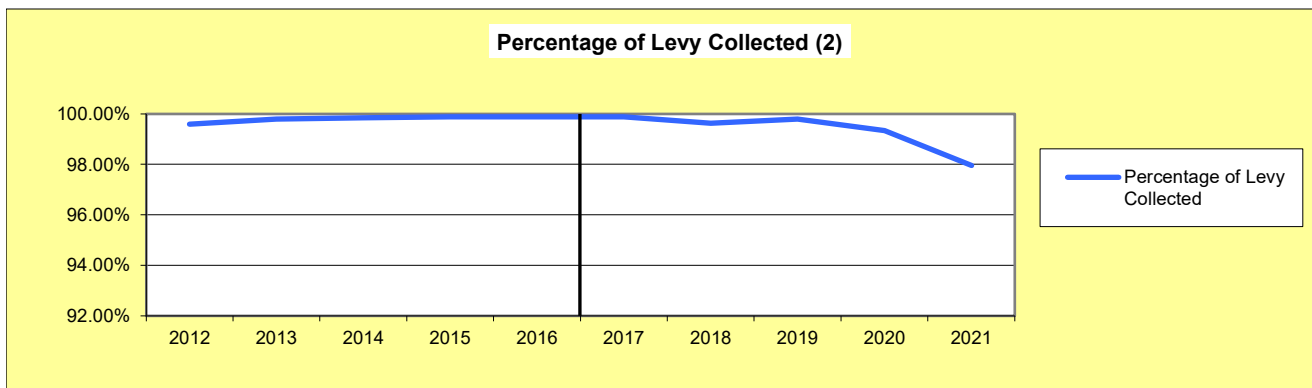
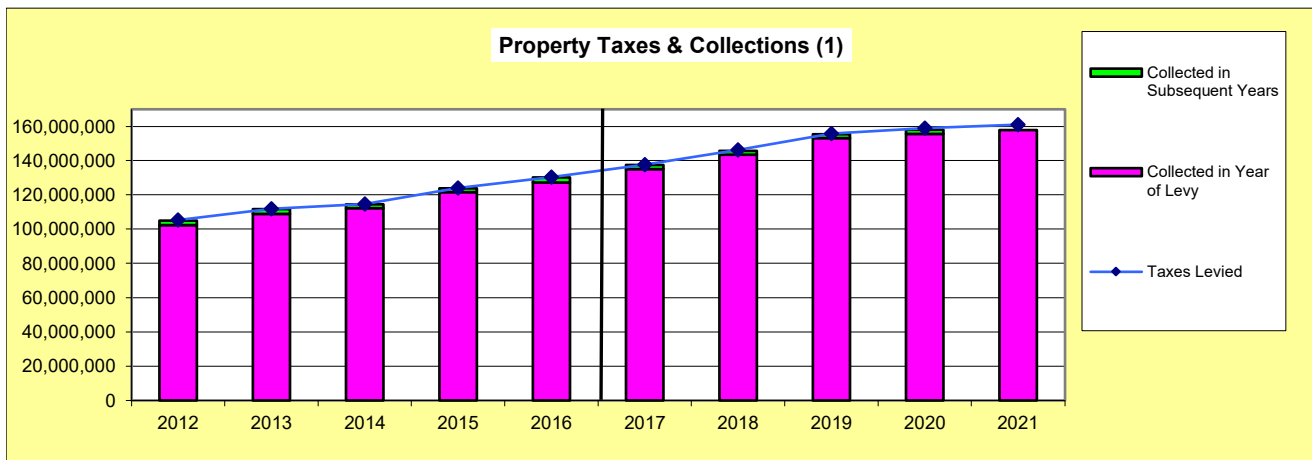
Chart 9

SALT LAKE CITY SCHOOL DISTRICT

Property Tax Levied and Collected

Calendar Years Ended 2012 through 2021

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)
2012	\$105,362,837	\$102,220,670	97.02%	\$2,708,477	\$104,929,147	99.59%
2013	111,823,157	108,914,237	97.40%	2,669,885	111,584,122	99.79%
2014	114,709,677	112,196,238	97.81%	2,330,814	114,527,052	99.84%
2015	124,014,302	121,622,690	98.07%	2,239,028	123,861,718	99.88%
2016	130,306,483	127,231,689	97.64%	2,929,051	130,160,740	99.89%
2017	137,552,872	135,004,720	98.15%	2,384,441	137,389,161	99.88%
2018	146,253,990	143,353,239	98.02%	2,350,218	145,703,457	99.62%
2019	155,641,359	153,079,340	98.35%	2,227,637	155,306,977	99.79%
2020	158,941,513	155,549,801	97.87%	2,334,117	157,883,918	99.33%
2021	160,985,492	157,708,137	97.96%	0	157,708,137	97.96%



\* 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**

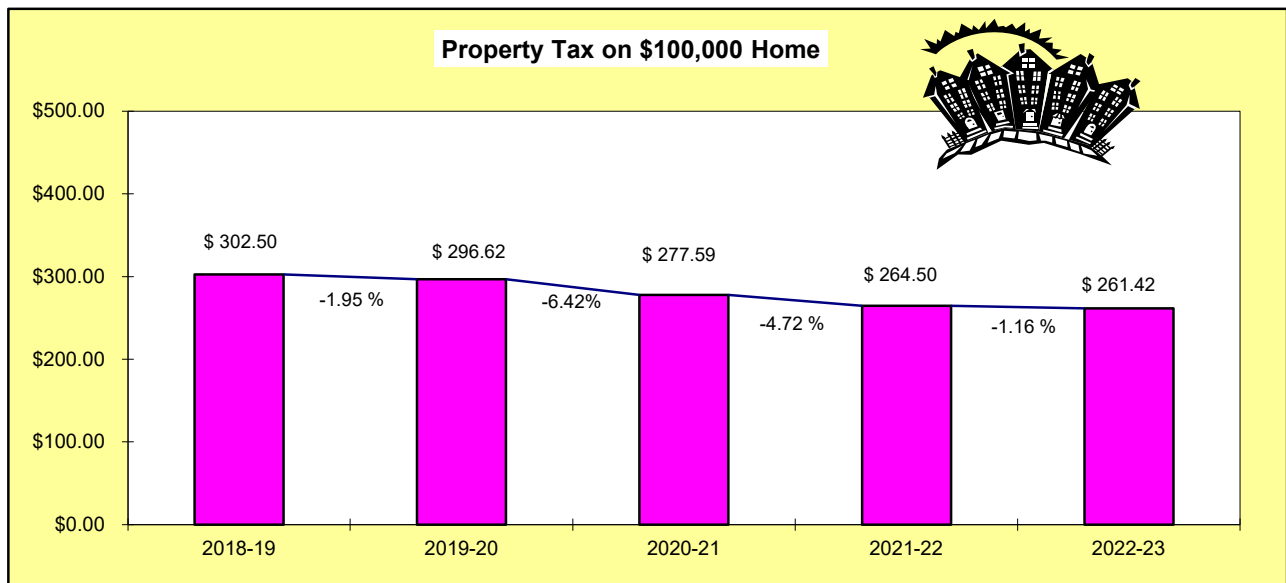
**SALT LAKE CITY SCHOOL DISTRICT**

**Impact of Budget on Taxpayers**

*For Fiscal Year 2022-23 With Comparative Information for Years 2018-19 Through 2021-22*

	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 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	.005500	.005393	.005047	.004809	.004753
Property tax due	\$302.50	\$296.62	\$277.59	\$264.50	\$261.42
Property Tax increase (decrease) from prior year	(\$13.64)	(\$5.88)	(\$19.03)	(\$13.09)	(\$3.08)
Percent Change from Prior Year	-4.31%	-1.95%	-6.42%	-4.72%	-1.16%

Mary W. Jackson



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

Year	Series 2010		Series 2013		Grand Totals		
Ending June 30	\$18,255,000		\$21,840,000		Total	Total	Total
	Principal	Interest	Principal	Interest	Principal	Interest	Debt Service
2023	2,240,000	89,600	1,950,000	264,700	4,190,000	354,300	4,544,300
2024			2,050,000	167,200	2,050,000	167,200	2,217,200
2025			2,130,000	85,200	2,130,000	85,200	2,215,200
<b>Totals</b>	<b>\$2,240,000</b>	<b>\$89,600</b>	<b>\$6,130,000</b>	<b>\$517,100</b>	<b>\$8,370,000</b>	<b>\$606,700</b>	<b>\$8,976,700</b>

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

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

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

Year Ending June 30	Principal	Net Interest	Total
2023	0	74,219	74,219
2024	5,000,000	64,978	5,064,978
2025	0	37,219	37,219
2026	0	37,219	37,219
2027	0	37,219	37,219
2028	6,000,000	37,219	6,037,219
<b>Totals</b>	<b>\$11,000,000</b>	<b>\$288,073</b>	<b>\$11,288,073</b>

**SALT LAKE CITY SCHOOL DISTRICT**  
**District Employee and Staffing Levels**  
*For Fiscal Years 2018-19 Through 2022-23*

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.

	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Proposed
<b>Instruction</b>					
Certified	1,232.00	1,235.40	1,222.18	1,167.49	1,137.49
Other	447.44	481.27	420.56	250.13	250.13
<b>Supporting Services:</b>					
Students	91.87	103.80	109.09	111.07	111.07
Instructional Staff	153.35	156.74	151.09	148.15	148.15
General District Administration	4.00	4.00	4.00	4.00	4.00
General School Administration	157.97	158.94	151.57	139.45	139.45
Central Services	55.99	54.49	59.49	58.25	58.25
Operation & Maintenance of Buildings	201.11	204.84	190.49	190.49	190.49
Student Transportation	57.30	55.29	53.22	50.25	50.25
Internal Service Funds & Other	35.84	38.24	31.58	31.58	31.58
Other Community Services	219.89	223.16	144.11	144.11	144.11
<b>Child Nutrition Services</b>	136.42	117.88	106.10	106.10	106.10
<b>Capital Projects</b>	33.98	34.98	34.98	33.00	33.00
<b>Total</b>	<u>2,827.15</u>	<u>2,869.03</u>	<u>2,678.46</u>	<u>2,434.07</u>	<u>2,404.07</u>
Licensed Teachers	1,356.27	1,316.98	1,301.75	1,417.26	1,387.26
Non Teaching Staff	1,470.88	1,552.05	1,376.71	1,016.81	1,016.81
<b>Total</b>	<u>2,827.15</u>	<u>2,869.03</u>	<u>2,678.46</u>	<u>2,434.07</u>	<u>2,404.07</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 2016-2023 Student Achievement Plan and Pathway Indicators.

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

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

The following assessments and data points are only meant to be examples and not all inclusive. Because of the school dismissal in March 2020, summative achievement data for K-10 was not collected for the school year 2020. This report includes achievement data for the school years 2017, 2018, 2019, and 2021.

## Salt Lake City School District Pathway Indicators

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### *PreK and Kindergarten*

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- 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 SLCSD Kindergarten Fall Assessment or USBE KEEP Entry.
- 1C. **Exit Kindergarten Academically Prepared For First Grade.** Students are proficient in English Language Arts and Mathematics on SLCSD Kindergarten Spring Assessment or USBE KEEP Exit.

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### *Third Grade*

---

- 2A. **Exit Third Grade Reading and Writing on Grade-Level.** Students are proficient in English Language Arts on the SAGE/RISE test.
- 2B. **Third Grade English Learner Measurement.** Students enrolled and identified as an MLL/EL and took the WIDA assessment and met the growth target as calculated by USBE.

---

### *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.** EL/MLL students are proficient on both the state end of year ELA assessment and is at a level 5 or higher at any point in elementary school.
- 3C. **Exit Elementary Participation in Performance.** Schools provide extended and real-world learning experience across various resulting in a culminating product. These events are documented by the Communication Department. SLCSD has added a question into the student stakeholder survey for SY 2022-2023.

---

***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.*** Student can identify at least one caring adult at the school, as measured by response on stakeholder survey. Student participates in activities, programs, or sports, as measured by response on student stakeholder survey. *No data was collected through student stakeholder surveys during 2020-2021.*

---

***Good Transition into High School***

---

- 5A. ***Exit 9<sup>th</sup> Grade on Grade Level.*** Students are proficient in English Language Arts, Mathematics, and Science on the SAGE/Utah ASPIRE Plus test.
- 5B. ***Exit 9<sup>th</sup> Grade Effective Behaviors.*** Students have attendance rates of 90% or higher in core classes, no F's in core classes, and have earned at least 6 credits.
- 5C. ***9<sup>th</sup> Grade Engagement.*** Students can identify at least one caring adult, participate in activities, programs or sports, and have an individual College Career Readiness meeting. *No data was collected through student stakeholder surveys during 2020-2021.*

---

***Exiting Grade 11 and High School Success***

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- 6A. ***Successfully Complete 11<sup>th</sup> Grade.*** Students have attendance rates of 90% or higher in core classes, have an overall Grade Point Average of 2.0 or higher, have earned at least 18 credits (3 in English Language Arts, Mathematics, and Science; 2 in Social Studies), and has met the ACT Reading (22) and English (18). *This rule changed in 2020 from use of SAGE core content achievement data to ACT.*
- 6B. ***Exit 11<sup>th</sup> Grade STEM (Science, Technology, Engineering, and Mathematics).*** Students have passed the ACT Mathematics test with a score of 22 or higher and have passed the ACT Science test with a score of 23 or higher. SAGE science assessments were used in SY 2018 and SY 2019.
- 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 21 or higher on the ACT. Increased to 21 from 18 starting in 2020 and reflected in the Pathway dashboard.

- 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



## 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.

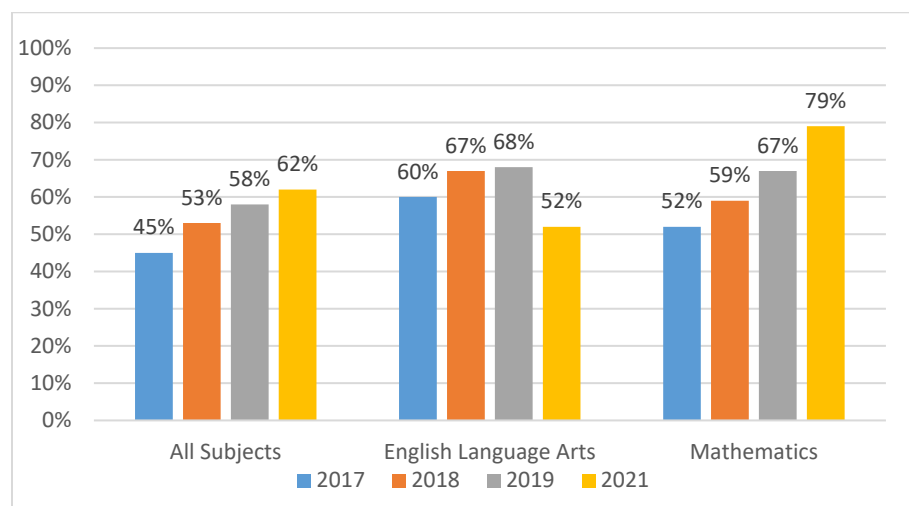
### Assessment & Evaluation

*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

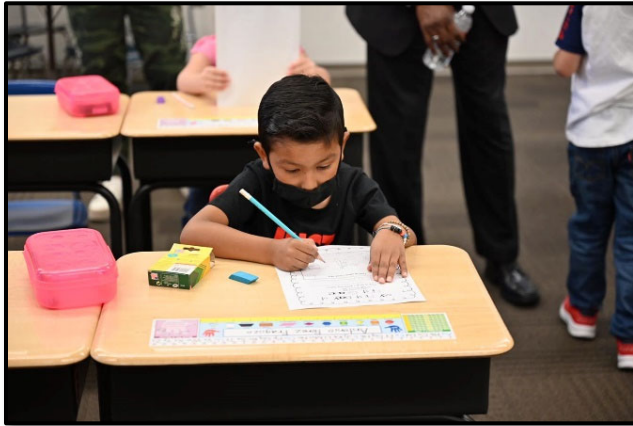
**Indicator 1C, Exit Kindergarten Academically Prepared for First Grade:** Students are proficient in English Language Arts and Mathematics. Students demonstrate proficiency on the Utah Core Standards in English Language Arts and Mathematics SLCS Kindergarten Spring Assessment or on the USBE KEEP Exit (2021).



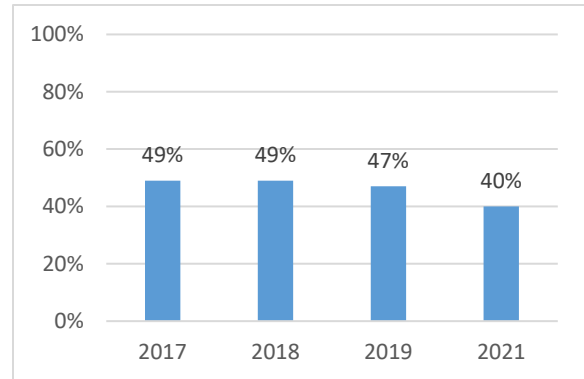
Percent Proficient on End-of-Level Test

\*2020 end of year assessments were not given, thus no data is provided.

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



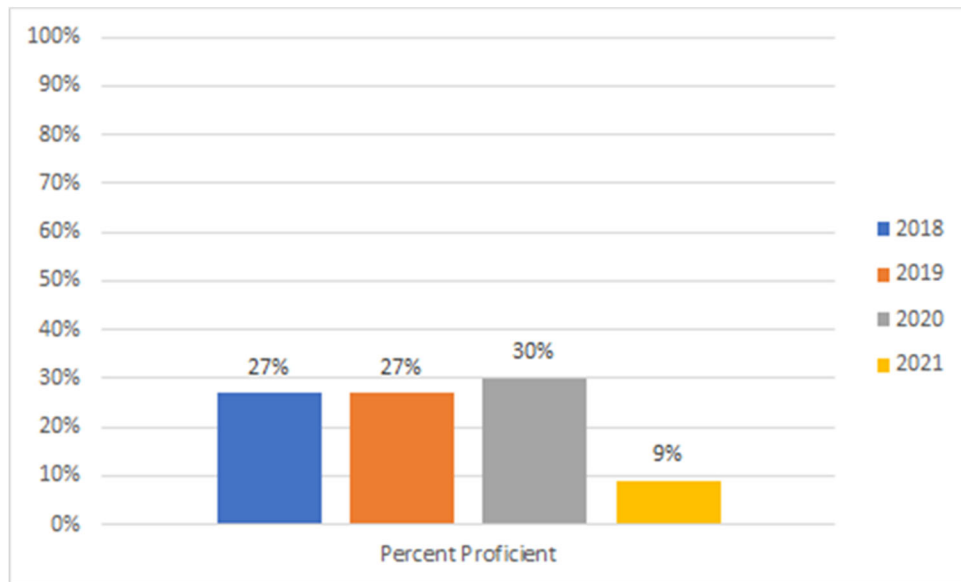
Percent Proficient on End-of-Level English Language Arts Test



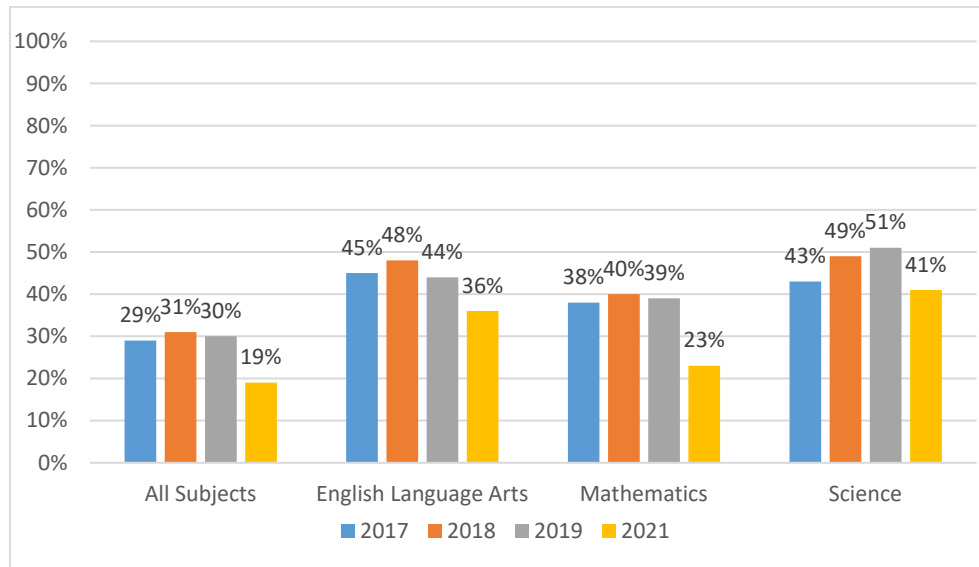
\*2020 end of year assessments were not given, thus no data is provided.

**Indicator 2B, Exit 3rd Grade EL/MLL Sufficient Progress**

Students enrolled and identified as an MLL/EL and took the WIDA assessment and met the growth target as calculated by USBE.



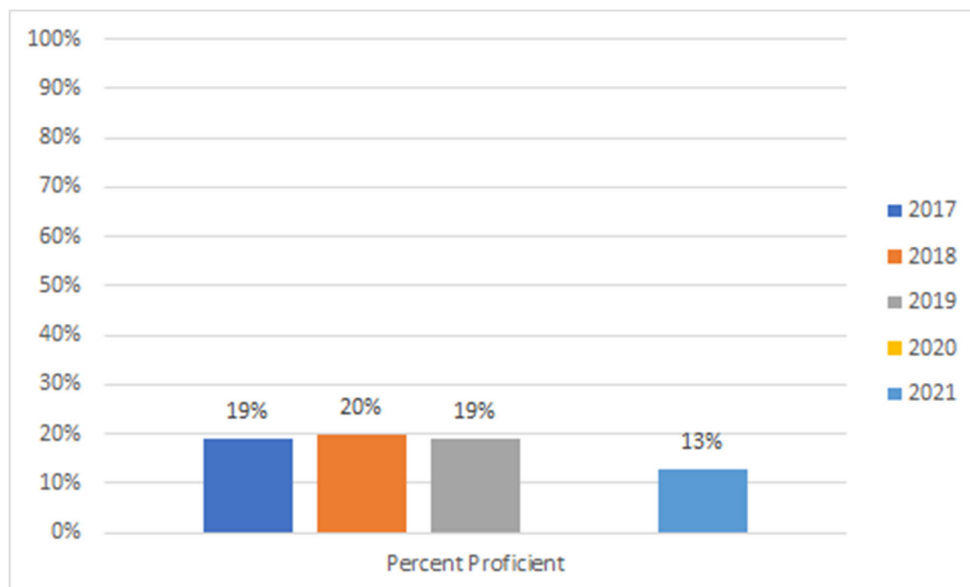
**Indicator 3A, Exit Elementary Academically Prepared for Middle School:** Students are on grade level in English Language Arts, Mathematics, and Science. Students demonstrate proficiency on the Utah Core Standards in English Language Arts, Mathematics, and Science by scoring a 3 or 4 on SAGE/RISE.



Percent Proficient on End-of-Level Test

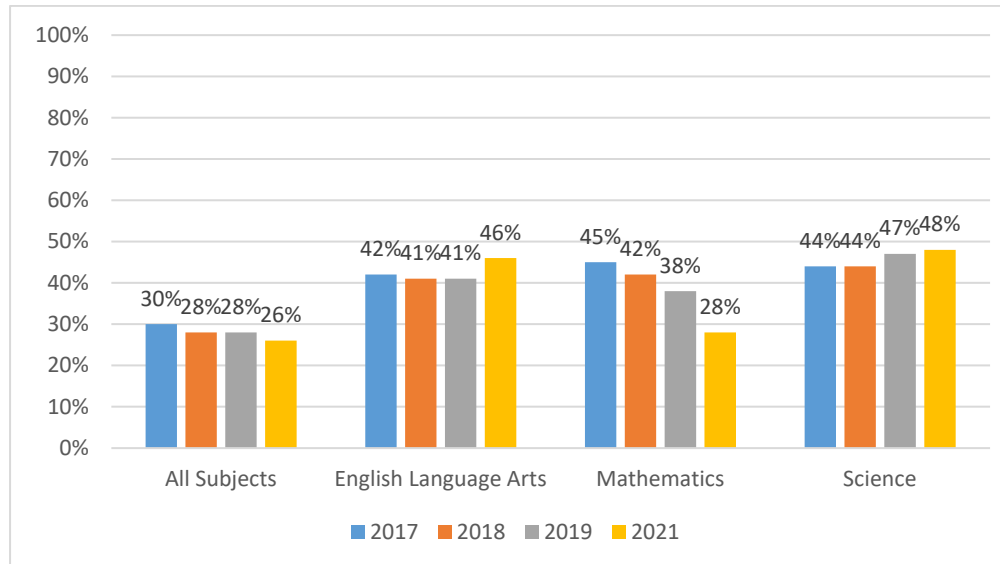
\*2020 end of year assessments were not given, thus no data is provided.

**Indicator 3B, Exit Elementary School EL/MLL and made Sufficient Progress:** EL/MLL students are proficient on both the state end of year ELA assessment and is at a level 5 or higher at any point in elementary school.



\*2020 end of year assessments were not given, thus no data is provided.

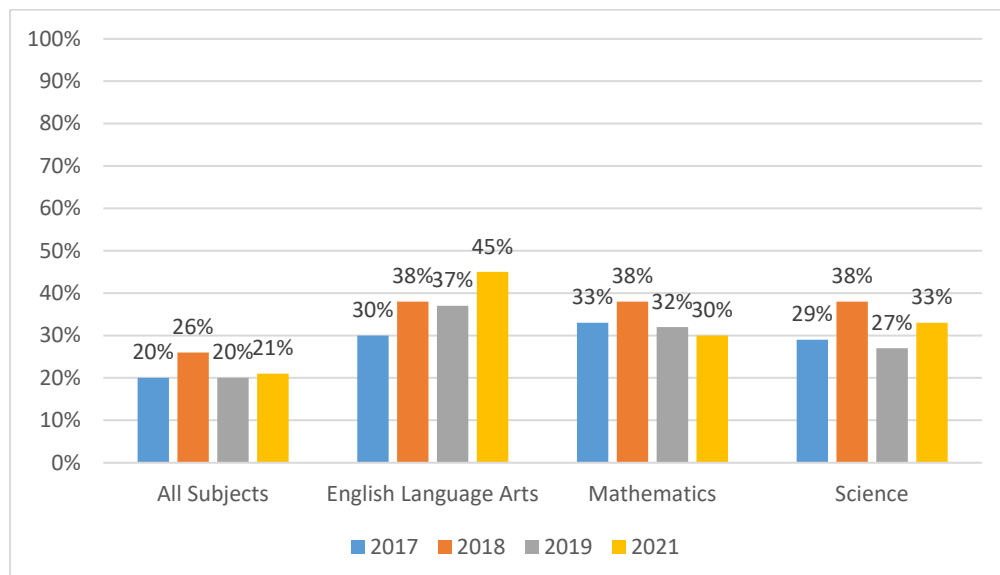
**Indicator 4A, Exit Middle School Academically Prepared for High School:** Students are on grade level in English Language Arts, Mathematics, and Science. Students demonstrate proficiency on the Utah Core Standards in English Language Arts, Mathematics, and Science by scoring a 3 or 4 on SAGE/RISE.



Percent Proficient on End-of-Level Test

\*2020 end of year assessments were not given, thus no data is provided.

**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.



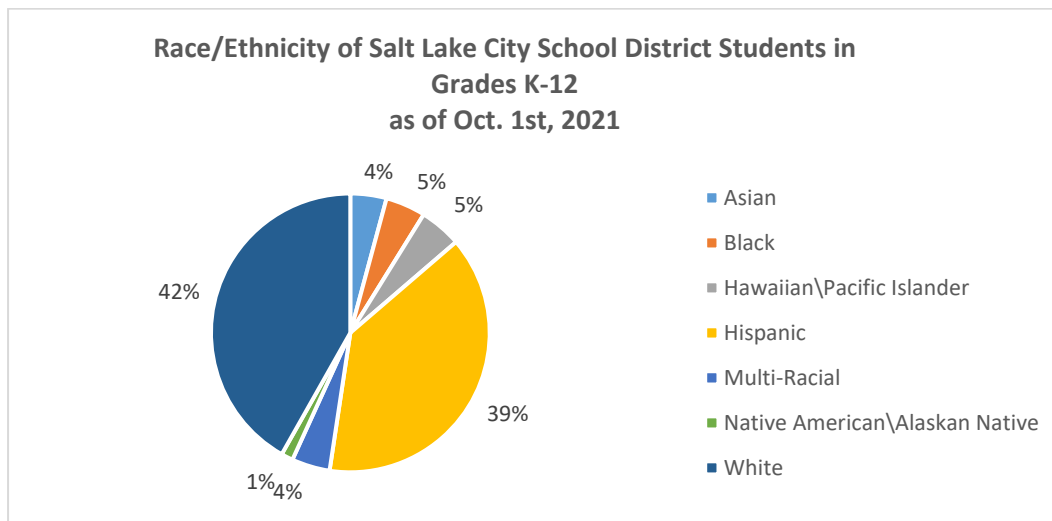
Percent Proficient on End-of-Level Test

\*2020 end of year assessments were not given, thus no data is provided.

## 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.



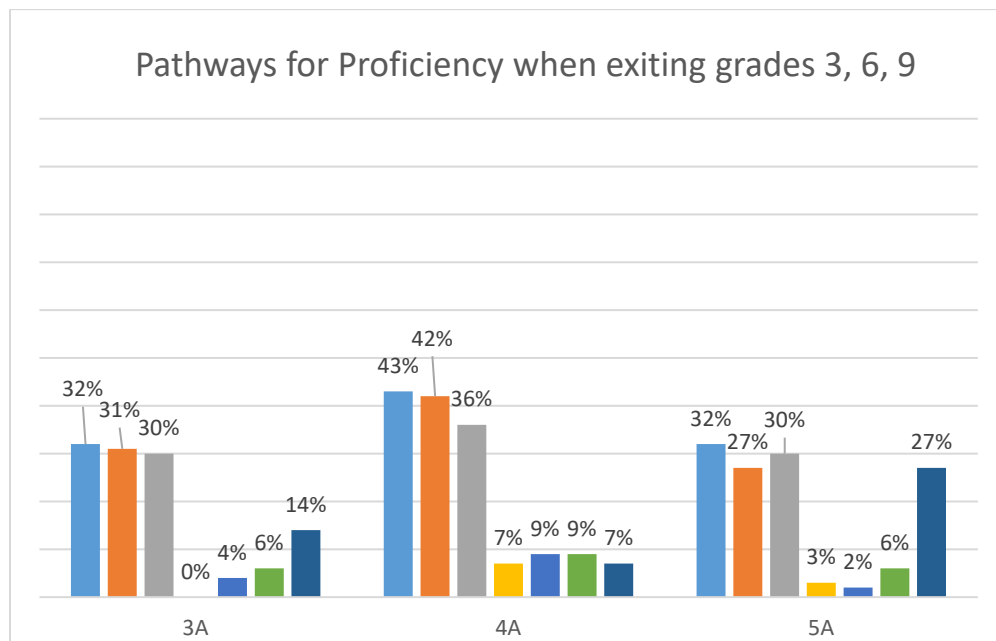
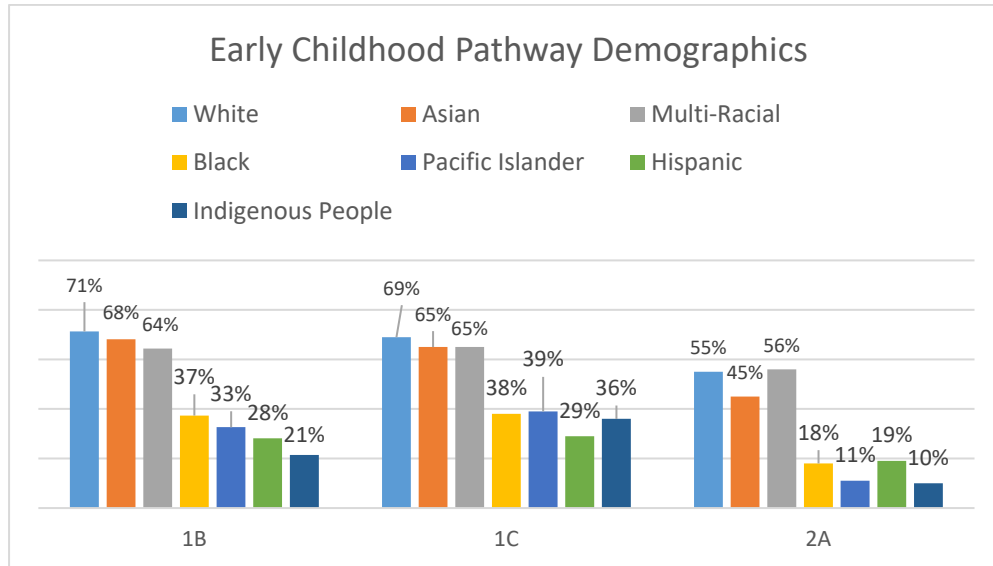
The three goals outlined in the Student Achievement Plan along with a few sample action steps are:

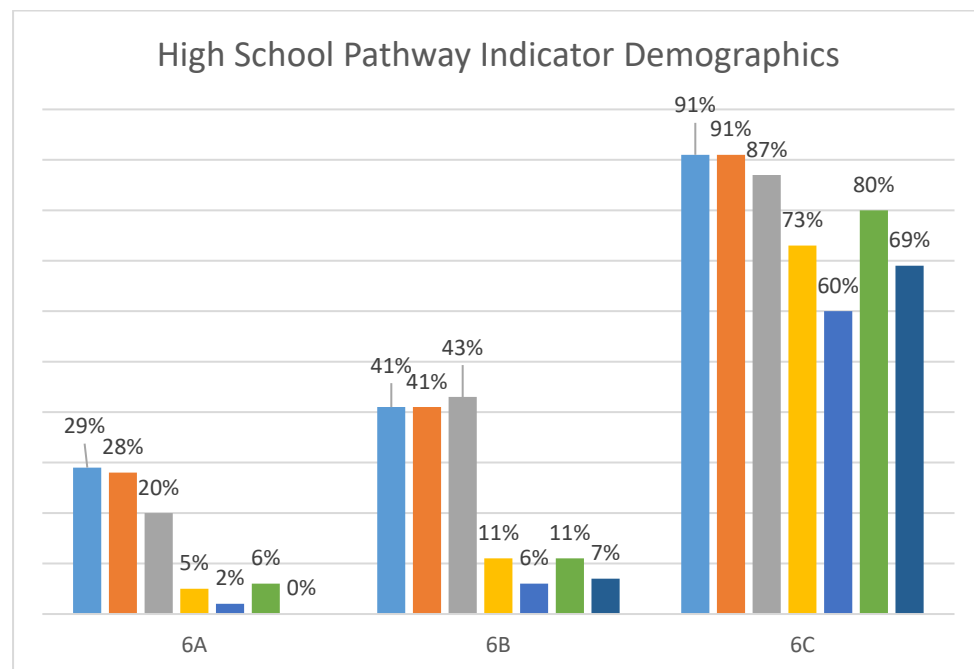
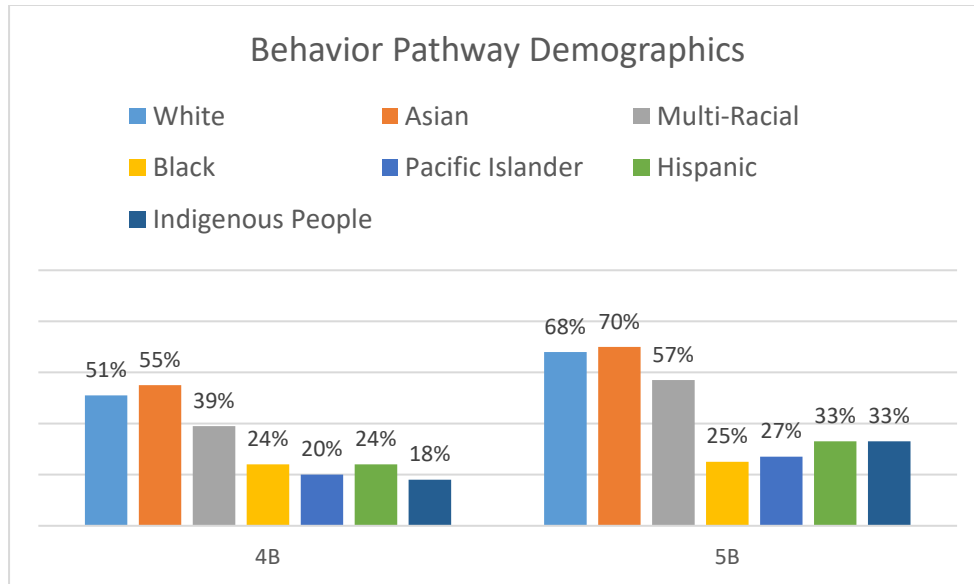
1. Improve the educational experience for all students, specific to identified disparities.
  - a. Present recommendations for action to department.
  - b. Create and report data on an Equity Score card.
2. Improve the achievement disparities among student groups to ensure that reading and writing is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



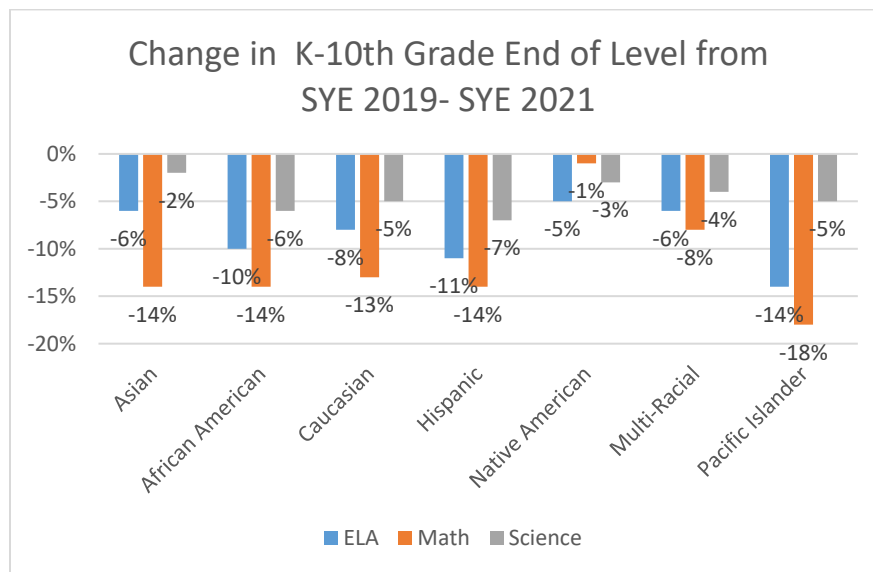


## Performance on End-of-Level Testing by Ethnicity

The table below shows the percent of students proficient on end-of-level testing for the 2018-2019 and 2020-2021 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 was math. The percent proficient ranged from 13% to 53%. It is evident that achievement gaps exist between ethnic groups in SLCSD.

% Proficient on End-of-Level Testing 2019 to 2021	ELA		Math		Science	
	2019	2021	2019	2021	2019	2021
Asian	55%	49%	60%	46%	51%	49%
African American	29%	19%	27%	13%	19%	13%
Caucasian	68%	60%	65%	52%	61%	56%
Hispanic	31%	20%	32%	18%	25%	18%
Native American	29%	24%	24%	23%	26%	23%
Multi-Racial	63%	57%	61%	53%	57%	53%
Pacific Islander	32%	18%	33%	15%	21%	16%

*Includes grades K-10 for both years*



All subgroups saw a decrease in percent proficient for all subject areas.

*Includes grades K-10 for both years*



## Community Education/Community Learning Centers

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

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

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.



Rose Park CLC



Mountain View/  
Glendale CLC



Liberty CLC

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***STUDENT ACHIEVEMENT PLAN – COMMUNICATION AND COMMUNITY  
ENGAGEMENT***

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**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.
  - a. Develop step-by-step training materials to show parents how to work with and navigate in PowerSchool.
  - b. 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.
  - a. Work collaboratively with schools to use existing school marquees to share information from feeder schools.
  - b. Create training materials and incorporate the training into the annual professional development schedule.



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

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**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.
  - a. 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.
  - a. Create inventories of family and personnel strengths, skills and interests;
  - b. 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

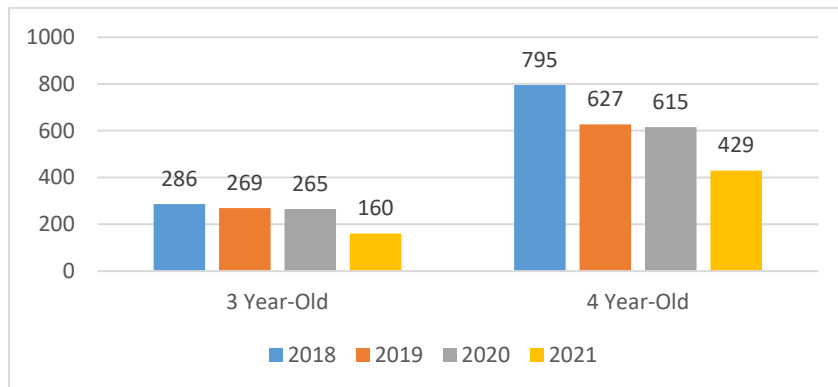
### Early Childhood

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.

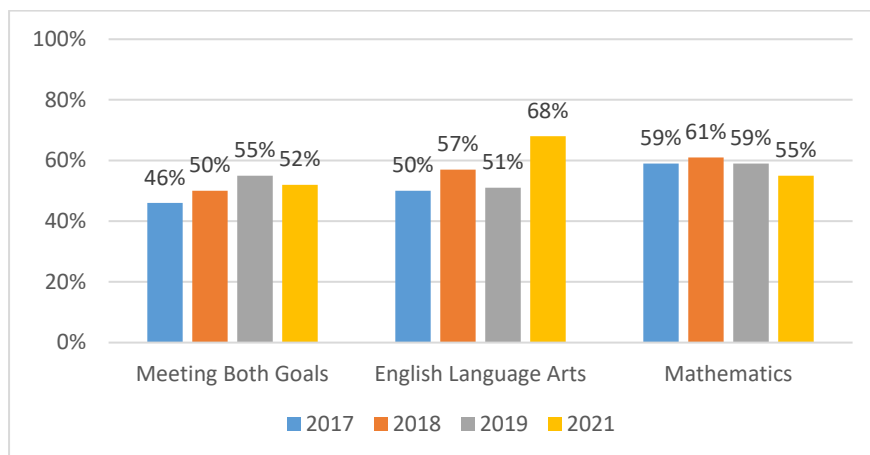
### PATHWAY INDICATORS – EARLY CHILDHOOD

#### 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 or KEEP Entry (2021).



\*2020 end of year assessments were not given, thus no data is provided.

## STUDENT ACHIEVEMENT PLAN – STUDENT SUCCESS

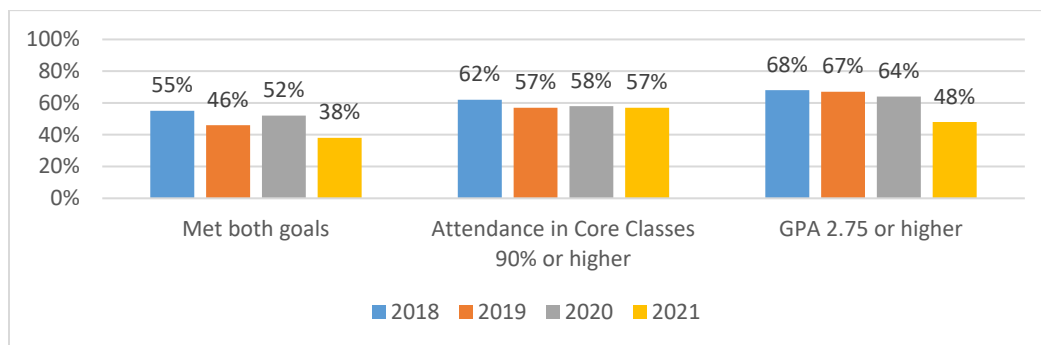
### Student Success

*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.*

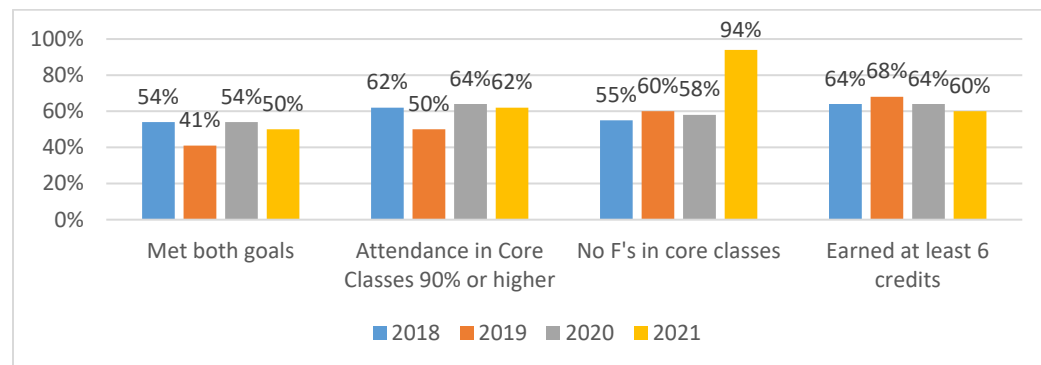
### PATHWAY INDICATORS – STUDENT SUCCESS

#### 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.



**Indicator 5B, Exit 9<sup>th</sup> Grade Effective Behaviors:** Students have attendance rates of 90% or higher in core classes, no F's in core classes, and have earned at least 6 credits.

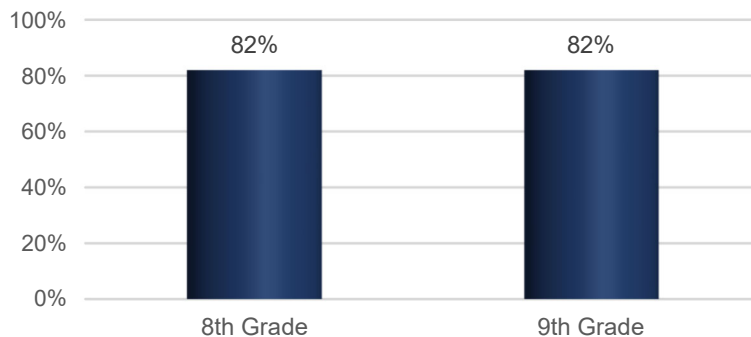




## Measuring Mentoring

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

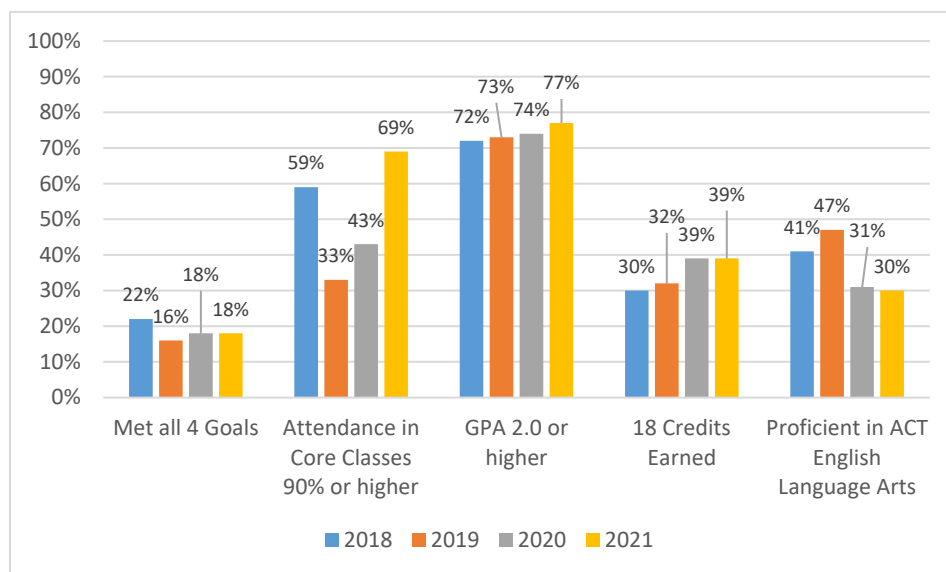
**5C. Percent of Students Identifying Caring Adults**  
2019-2020 School year



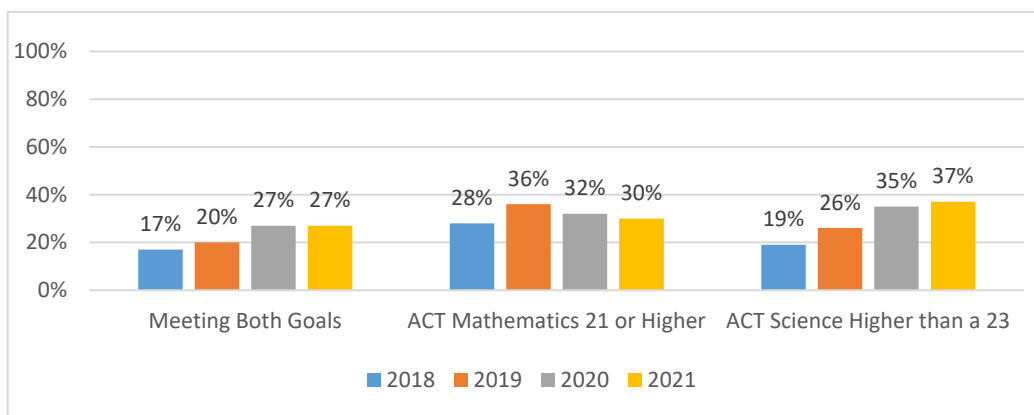
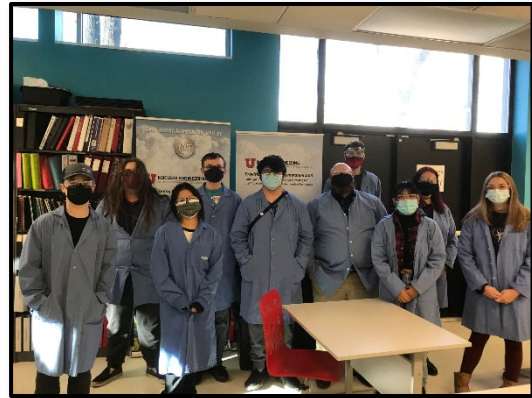
\*No data is available for school year 2020-2021.

## Measuring High School Success and Completion

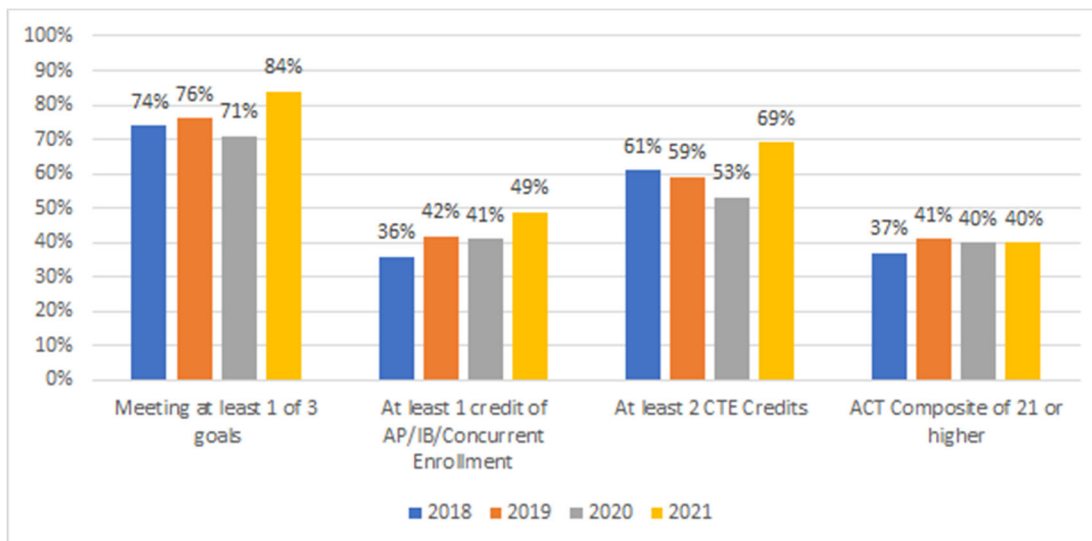
**Indicator 6A, Successfully complete 11<sup>th</sup> Grade:** Students have attendance rates of 90% or higher in core classes, have an overall Grade Point Average of 2.0 or higher, have earned at least 18 credits (3 in English Language Arts, Mathematics, and Science; 2 in Social Studies), and has met the ACT goals: Reading (22) and English (18).



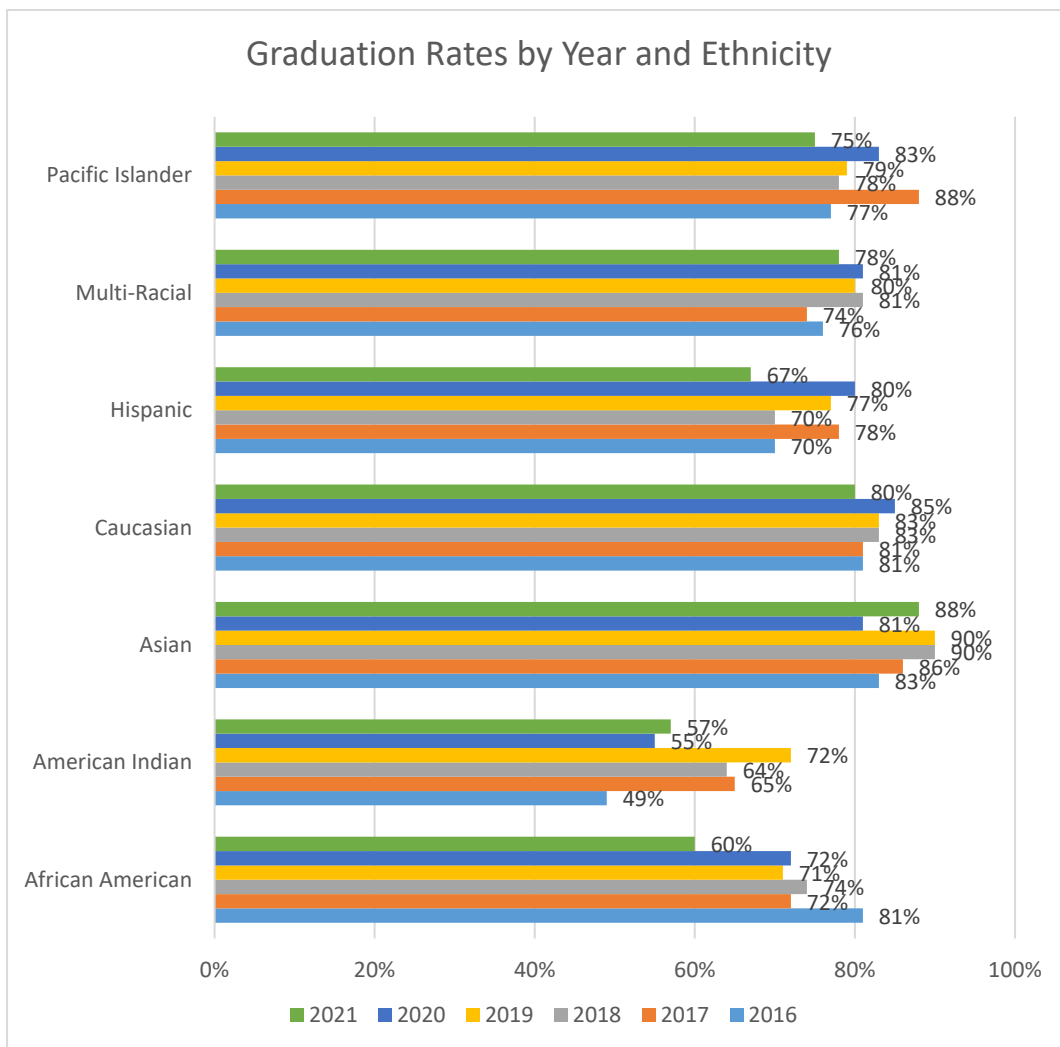
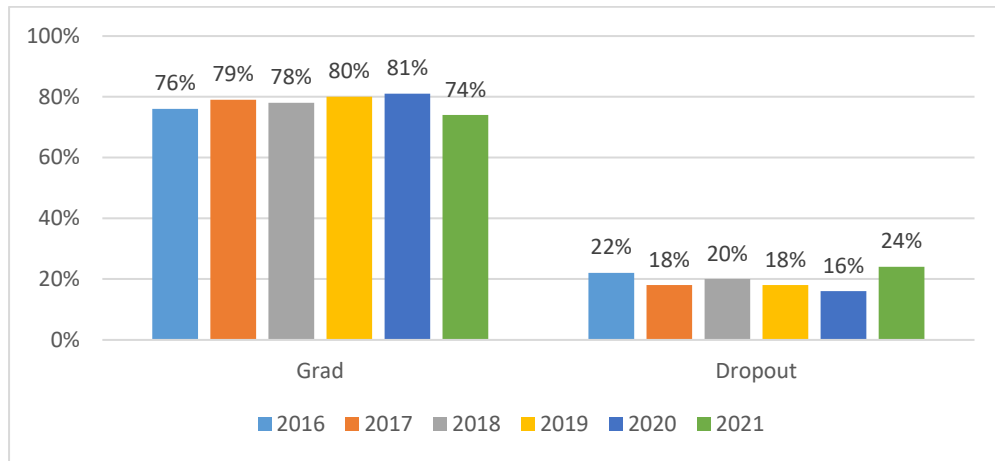
**Indicator 6B, Exit 11<sup>th</sup> Grade STEM (Science, Technology, Engineering, and Mathematics):** Students have a foundation in STEM. Students demonstrate achievement in Mathematics with an ACT Mathematics with a score of 22 or higher and ACT Science with a score of 23 or higher. SAGE science assessments were used in SY 2018 and SY 2019.



**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 21 or higher on the ACT. This is true for SY 2020 and SY 2021. A composite score of 18 or higher on the ACT rule was applied to SY 2018 and SY 2019.



**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 schools, Salt Lake Center for Science Education (SLCSE) and Salt Lake School for the Performing Arts (SPA). SY 2020 was corrected from 88 to 81%.





## Post-Secondary Enrollment

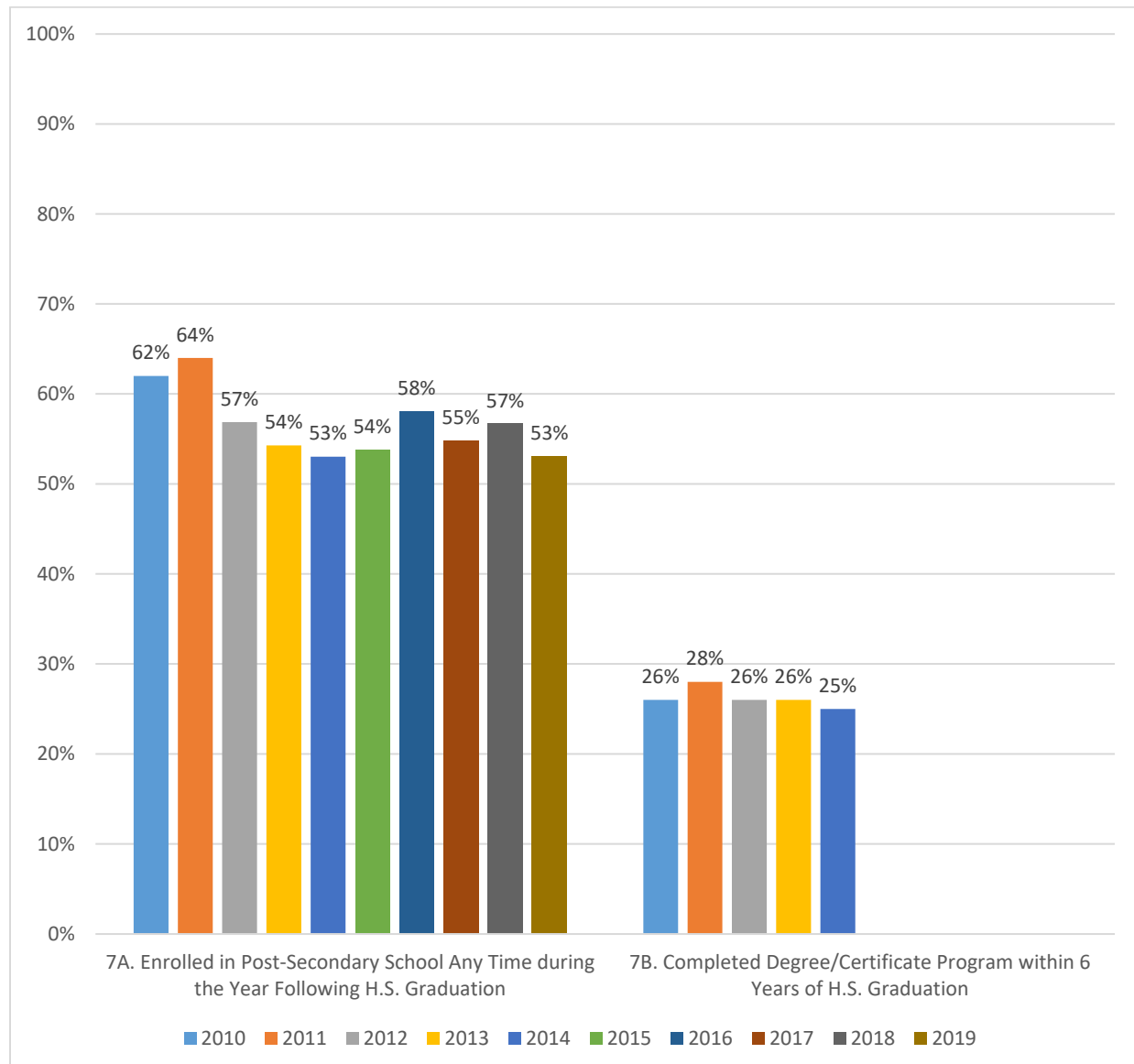
Post-secondary enrollment for Salt Lake City School District graduates is tracked using the National Student Clearinghouse. The Clearinghouse partners with over 3,600 colleges and universities nationwide and tracks 98% of post-secondary enrollment in the United States.

### **Indicator 7A, Enrolled in Post-Secondary School Any Time during the Year Following High School Graduation:**

Students enroll in post-secondary training, a certificate program, or college courses any time during the year following high school graduation.

### **Indicator 7B, Completed Degree or Certificate Program within Six Years of High School Graduation:**

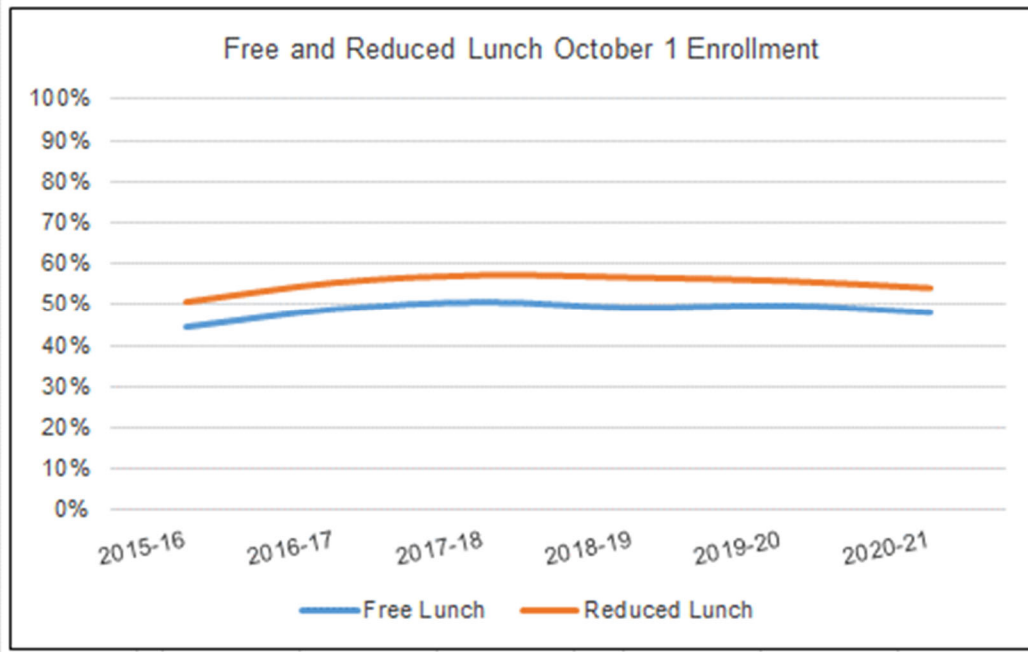
Students who enroll in post-secondary schooling earn a certificate or degree within six years of high school graduation.



## Free and Reduced Lunch Trends

- Changes in the Federal Child Nutrition Program have reversed prior trends of increasing school lunch participation rates across the nation. Salt Lake City School District is following the national trend of recent reductions in Child Nutrition participation rates.
- 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 1 Enrollment			Percent		
	Free	Reduced	Total	Free	Reduced	Total
2015-16	11,456	1,597	25,718	44.54%	6.21%	50.75%
2016-17	12,256	1,672	25,056	48.91%	6.67%	55.59%
2017-18	12,597	1,705	24,874	50.64%	6.85%	57.50%
2018-19	11,954	1,865	24,289	49.22%	7.68%	56.89%
2019-20	11,807	1,485	23,709	49.80%	6.26%	56.06%
2020-21	10,586	1,362	22,020	48.07%	6.19%	54.26%



## **GLOSSARY OF TERMS**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Family Community Learning Center (CLC).** 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.

**Readiness Improvement Success Empowerment (RISE).** Utah's computer adaptive assessment system aligned to the state's core standards. Tests students in grade 3-8 starting with the 2018-2019 school year.

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

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

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

**Student Assessment of Growth and Excellence (SAGE).** Utah's computer adaptive assessment system aligned to the state's core standards. Used during the 2013-2014 to 2017-2018 school years.

**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.

**Utah ASPIRE Plus.** A hybrid of ACT Aspire and Utah Core test items. It is a computer delivered, fixed form end-of-grade-level high school assessment for students in 9 and 10. Utah Aspire Plus includes four subtests: reading, English, mathematics, and science.

**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.