



# **Adopted Budget FY2018**

**&**

# **Final Budget FY2017**

Park City School District  
2700 Kearns Blvd.  
Park City, Utah 84060

June 20, 2017

## **Mission Statement**

Park City School District empowers students to develop their knowledge, skills, and potential as critical thinkers. We maximize resources for academic rigor and excellence through staff, programs, and technology that make learning relevant to the emerging world in which we live.

## **Vision Statement**

Park City School District is a district of choice that provides an innovative and excellent education to all students and fosters learning and success.

## **Six Components of Highly Effective School Districts**

- Positive School Climate and Culture
- Aligned Curriculum and Effective Instruction
- Supportive Community and Family
- Strong Education and Instructional Leadership
- Professional Development and Capacity for all Staff
- Assessment used to Drive Decisions

## **Measurable Goals**

- 3<sup>rd</sup> grade reading: 100% of students proficient
- 8<sup>th</sup> grade math: 90% of students proficient
- College and Career Ready: 90% of students meeting benchmark
- High School Graduation: 95% graduation rate

## **Shared Vision for Student Learning**

- We will use the Professional Learning Community Model as the vehicle to teach the English Language Arts standards through English Language Arts and Integrated Literacy Unit Maps to increase English Language Arts proficiency for all students.
- We use district data and we create and use common formative assessments to measure student learning and inform instruction aligned to unit lesson plans.

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## **FY2018 BUDGET**

# What We Are Doing

We want ALL of our students to receive a high quality education. Our goal is to increase educational achievement and attainment for every learner at each level of the education system. *Definition of High Quality:* Each student is engaged with rigorous and relevant curriculum that focuses on intended learning targets.

Learning is the fundamental purpose of our district. Our goal is to ensure high levels of learning for ALL students in the Park City School District. It requires each school to examine all practices in light of their impact on LEARNING. All students learn!

In order to create a system that ensures ALL students learn at high levels to be College and Career Ready, we need to do the following:

1. Ensure Early Learning
2. Strengthen and Support Teachers
3. Ensure Access and Equity

## Professional Learning Communities

Professional Learning Communities are the vehicle to create greater learning for all students by asking four critical questions that guide the work:

1. What do we want our students to learn?
2. How will we know they have learned it?
3. What do we do if they do not learn it?
4. What do we do if they have already learned it?

## Measurable Goals

- 3<sup>rd</sup> grade reading: 100% of students proficient
- 8<sup>th</sup> grade math: 90% of students proficient
- College and Career Ready: 90% of students meeting benchmark
- High School Graduation: 95% graduation rate
- [https://docs.google.com/presentation/d/1ADzOgV\\_dX\\_g05xNS68tjZ3tW3Ac2-wxFEJNRKcFN1fE/edit#slide=id.p3](https://docs.google.com/presentation/d/1ADzOgV_dX_g05xNS68tjZ3tW3Ac2-wxFEJNRKcFN1fE/edit#slide=id.p3)
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## 2018 Budget Overview

The following narrative is an overview for the 2017 Superintendent's Budget. With the implementation of the district learning plan, <http://www.pcschools.us/woad-local/media/districtlearningplan-2016-02-05.pdf>, we align the annual budget to the operational plan for the district. The last three years, we have built an intentional system focused on improved curriculum, strong instruction and district wide assessments, which answer questions #1 What do we want our students to learn? And #2 How will we know they have learned it? It is now time to focus on questions #3 What do we do if they do not learn it? And #4 What do we do if they have already learned it? It is critical that we build a strong

intervention and enrichment program to ensure that ALL students are learning at high levels. The 2017 Superintendent's Budget reflects this focus.

## Special Education and Tier 3 Intervention

In order to have a strong response intervention process, the necessary foundation of Tier 1 Instruction with a viable and guaranteed curriculum, high yield instructional techniques, and standards based assessments needed to be in place. In 2014-15, we began re-writing the curriculum to align with the Utah Core and to mirror the Professional Learning Community Framework. In 2015-16, we focused on implementation of a district wide data benchmarking system. In 2016-17, we focused on small teacher to student ratio, increased early childhood education opportunities, and continued the work to improve Tier 1 and 2 instruction. See District Learning Plan.

In regards specifically to special education, administration desired a program review of the special education delivery. The Utah State Board of Education provided this review in the fall of 2016 with a team of specialists from across the state. As a result of our assessment <https://drive.google.com/open?id=0B01MVR6fDhRXzNmc2ISbFlma1k> from the special education program review, we are designing a long term plan to address the deficiencies by focusing on design, staff, and professional learning opportunities focused upon four primary districtwide recommendations, which include the following:

1. Facilitate more meaningful collaboration between parents and families of students with disabilities and the PCSD Special Education Program Staff
2. Systemize a district wide multi-tiered system of supports (MTSS) process at each school
3. Improve the English Language Development (ELD) assessment and intervention process across the district for general education and special education students.
4. Provide general education administrators and special education staff with professional development and coaching related to basic special education compliance and service and supports implementation, as well as district-specific policies and procedures.
5. Facilitate, monitor, and provide oversight for the 504 process in schools in conjunction with the school 504 team. Ensure that accommodations as outlined in the plans are implemented in the classrooms, and provide staff training as needed.

To create a stronger Tier 3 system, we will activate a year long task force made up of special education teachers, general education teachers, site and district administrators and parents. This team will work hand in hand with Response to Intervention and Tier 3 experts, using a consultant model. This team will create an implementation plan for RtI and a strong Tier 3 structure to begin in 2018-19 district wide. Additionally, the plan builds upon the vision of becoming a trauma-informed, resilience focused district that provides wrap around services to maximize our students' opportunities to learn.

It is important to understand that Tier 3 instruction differs from that provided in Tiers 1 or 2 in these ways:

- Increased intensity — more instructional time, smaller group size
- Increased explicitness — more focus on teaching specific skill

The positions requested reflect the need to provide immediate support for students targeted as Tier 3 students and to ensure that we are compliant with Federal and State Law.

## School psychologist (2 positions: Preschool-6, 7-12)

With the increased demands for special education and required testing, two school psychologists are needed to provide care for more children who are dealing with mental illness / emotional disturbances than ever before.

- Increased enrollment overall
- Increase in students dealing with severe behavioral issues and emotional disabilities; these kids have very specific individualized needs (depression, suicidal tendencies and ideation, etc.)
- National standard is 1 FTE Psych for 500- 700 students:
  - <https://www.nasponline.org/standards-and-certification/nasp-practice-model/about-the-asp-practice-model>
- Partnership exists with Valley Behavioral Health but we need our own, dedicated team
- Position supervisor: Special Education Director (Jennifer Slade)

## Elementary and Secondary Special Education Specialist

To support the special education director and ensure compliance K-12, a special education specialist will provide coaching to special education teachers, assist with paperwork compliance, and work to develop and implement the UMTSS Park City Plan. The elementary specialist will be added for 2017-18 and the secondary specialist will be added in 2018-19. Additionally, caseloads have increased for our Special Education (SPED) staff and our manpower to manage said caseloads has not; this affects our ability to quickly come into compliance with federal law (which requires up-to-date paperwork, files and data.)

- Professional development for our SPED staff using a job-embedded coaching model
- Assist with 504 compliance, development of plans, gathering of data  
<https://docs.google.com/a/pcschoools.us/spreadsheets/d/1pmqWmxxWCUCjmdq7hajBR4fFm6DbRSICVHOSJwLkYcY/edit?usp=sharing>
- Position supervisor: SPED Director

## Elementary Special Education Teacher - JRES and MPES

Will provide a specific classroom to give support and academically-embedded behavior interventions for growing numbers of students with Individualized Education Programs and 504 plans.

- Teach social and emotional skill development
- Maintain services in accordance with Individualized Education Program (IEP) goals
- Supervisor: SPED Director and Principal

## Behavior Specialist - Elementary and Secondary

A Behavior Specialist is a type of psychological counselor who helps those with disabilities or problems that impair learning or social functions. He/ she will specifically assist school teams to develop behavior plans for students with behavior disorders. Behaviorists are primarily team leaders, rather than instructors. The role is to help IEP teams create plans to manage behaviors that affect a student's learning; they work with the team to provide a comprehensive approach to behavior management that includes evaluation, data collection, interventions and regular monitoring.

- Develop IEP goals with the IEP Team for the student
- Oversee behavior goals with the classroom teacher, special education teacher, and principal
- Assists administrators in developing safety plans for all students to address intense behavior disorders.
- Carries out functional behavior assessment to gather data to develop behavior intervention plan
- Supervisor: Special Education Director

## Classified Schedule 2 Special Education Staff (2 positions)

Two 40 hour classified schedule 2 staff for Special Education.

- Due to turnover (personnel can get a higher paying job elsewhere with benefits) we have a need to change current positions from 29 hours with no benefits to 40 hours with benefits
- Supervisor: school level

## Curriculum

### Elementary Curriculum Specialist

Position will utilize the Professional Learning Community (PLC) model in all work with coaches, interventionists and elementary teachers to provide support to team to ensure all students are reaching proficiency in ELA. Will be implemented in the 2017-18 school year.

- Collaborate with PLC Elementary Teams to review data, create common formative assessments, and analyze data from those assessments
- Work directly with coaches, interventionists and principals on implementation of vertically aligned standards-based instruction
- Assist with curriculum mapping for all elementary grades
- Oversee the Foundations Pilot expansion to all elementary schools - supervising the fidelity of the instruction and management of training, materials, and side by side coaching for Tier 1 and 2 Instruction. <https://docs.google.com/document/d/1BapO1w5zzgOkees1BB88BojNXe-Zpi5ILL92OS2jtbQ/edit?ts=59137b94>
- Provide elementary teachers with Professional Development on how to scaffold instruction to reduce the student proficiency/ achievement gap
- Provide Early Childhood Curriculum support for Preschool - 2nd grade
- Provide timely and effective instructional feedback to elementary teachers
- Help coaches and interventionists structure student intervention plans using the UMTSS model

- Assist struggling teachers, especially during Entry Year Enhancement (EYE) Work <http://www.schools.utah.gov/CURR/educatoreffectiveness/EYE.aspx>
- Assist with the development of the Park City project-based learning approach, with a continued focus on interdisciplinary learning
- Participate in the planning of pre-implementation and implementation activities for content areas with revised curriculum standards
- Participate in planning structured Professional Development at the school and district level with coaches and principals
- Attend state and regional meetings as assigned by supervisor
- Supervisor: Associate Superintendent of Teaching and Learning

## Secondary Curriculum Specialist

Position will utilize the PLC model in all work with coaches, interventionists and teachers to provide support to team to ensure all students are reaching proficiency in ELA. Will be implemented in 2018-19 School year.

- Utilize the Professional Learning Community Model in all work with coaches, interventionists and teachers
- Collaborate with PLC Secondary Teams to review data, create common formative assessments, and analyze data from those assessments
- Work directly with secondary coaches, interventionists and principals on the implementation of standards-based instruction and assessment
- Assist with the Career and Technical Education Director to continually improve the STEM Pathways: [https://docs.google.com/presentation/d/1fBKilS3xrOPzRLQg5S\\_aM29iuohN4izTMs5NW8E3e9A/edit#slide=id.g1444f767b0\\_0\\_44](https://docs.google.com/presentation/d/1fBKilS3xrOPzRLQg5S_aM29iuohN4izTMs5NW8E3e9A/edit#slide=id.g1444f767b0_0_44)
- Assist with Curriculum mapping for all secondary content areas
- Provide secondary teachers with Professional Development on how to scaffold instruction to reduce the student proficiency/ achievement gap
- Provide leadership for the implementation of the new science and social studies standards as well as other content standards when revised at the state level
- Provide timely and effective instructional feedback to teachers
- Help coaches and interventionists structure student intervention plans using the UMTSS (Utah Multi-Tiered System of Supports Model) <http://www.schools.utah.gov/umtss/>
- Assist the CTE Director with the ongoing development and vertical alignment of CTE pathways <http://www.schools.utah.gov/cte/main/>
- Attend state and regional meetings as assigned by supervisor
- Supervisor: Associate Superintendent of Teaching and Learning

## Dual Language Specialist

Will utilize the PLC model in all work with dual language teaching teams and coaches to monitor and evaluate the program and meet assurances in the Utah State Model:

<http://www.schools.utah.gov/curr/dualimmersion/>. Will be implemented in 2018-19

- Collaborate with PLC Dual Language Teams to review data and create common formative assessments
- Provide support to help students reach target language proficiencies
- Provide job-embedded professional development for new staff members as well as veteran DLI teachers
- Serve as a liaison between us and the state for DLI advisory
- Work closely with the DLI parent advisory group
- Conduct classroom observations to ensure that priority standards are met - on both the English side and target language side
- Assist principals in “look-fors” when observing target language teachers
- Assist with recruitment of local DLI target language teachers coming from Utah universities
- Assist with native speakers transition to Park City, to include providing assistance in locating housing, transportation, and household needs
- Supervisor: Associate Superintendent of Teaching and Learning

## Career and Technical Education Director

Increase current CTE specialist to a career and technical education director to achieve the planned pathways and improvements in career and technical education offerings K-12.

[https://docs.google.com/presentation/d/1fBKilS3xrOPzRLQg5S\\_aM29iuohN4jzTMs5NW8E3e9A/edit#slide=id.g1444f767b0\\_0\\_44](https://docs.google.com/presentation/d/1fBKilS3xrOPzRLQg5S_aM29iuohN4jzTMs5NW8E3e9A/edit#slide=id.g1444f767b0_0_44)

## Technology

### Extend Elementary ETS contract days

We need to extend the elementary ETS contract from 187 to 192 days (makes them the same as secondary ETS). The elementary position was originally given fewer days as there was substantially less technology in the elementary schools (the secondary schools were going 1:1). This is no longer the case.

- Elementary schools now have a bigger testing load right at the start of school
- Elementary schools are now 1:1 down to 2nd grade (with iPads in K-1 plus a lab).
- Affects four employees

### Reclassify Software Administrator

We request the Software Administrator position be reclassified to the same lane as the Network Administrators. This job has grown in both importance and in needed technical knowledge. The position now requires skills around programming and automation that are beyond what his original job duties contained.

### Webmaster/Programmer/Database Administrator

This position existed prior to Andrew Frink moving into the new full-time role as Director of Technology. The duties were absorbed as best as possible, but with a significant reduction in the level of service.

- Job description:
  - Similar to the old Data Administrator position, but without the personnel management duties
  - Placed on the Technology salary schedule, Network Administrator lane
  - <http://www.pcschools.us/index.php?page=27.2&filename=Technology/Data%20Administrator.pdf>
- Manage district websites under the direction of the Community Relations Specialist
- Manage district data warehouse
- Handle programming and data loading functions
- Manage PowerSchool server installation and updating
- Other system management as needed

## Business/HR

### Extend Accounts Payable contract days

In an effort to increase efficiencies in accounts payable processing and to accommodate increase volume of transactions, we need to extend the Accounts Payable position from 230 days to 260 days per year. Included in the increased efficiencies is to centralize elementary accounts and accounting practices.

### Address Payroll Audit Recommendations and Efficiencies

Introduce internal controls on the payroll process. We are researching system solutions that will introduce efficiencies and address the expectations of an internal control audit. We're also looking at the option of separating payroll duties, which may include hiring of an additional staff member

## District

### Associate Superintendent of Student Wellness

The youth suicide rate in Utah nearly tripled from 2007-2014, and while the cause is not clear to health officials, there is a likely an underlying the of emotional instability and mounting adverse childhood experiences. Our goal is to be the first trauma informed district in Utah to address the Mental Wellbeing of our students. [http://www.uen.org/ccr/counselor-toolkit/support/mental\\_health\\_webinars.shtml](http://www.uen.org/ccr/counselor-toolkit/support/mental_health_webinars.shtml)

As we have a strong school based system to become a trauma informed school district, we have increased the foundation for counseling and school based therapy. See the link for all school based counseling opportunities:

[https://docs.google.com/spreadsheets/d/10tzch3tdJzQtA3teH\\_SfadXldF6wh\\_oSy-SwM0Cwr9Q/edit?ts=58d863be#gid=0](https://docs.google.com/spreadsheets/d/10tzch3tdJzQtA3teH_SfadXldF6wh_oSy-SwM0Cwr9Q/edit?ts=58d863be#gid=0)

Job description:

- [https://docs.google.com/document/d/1vRZri-29rL\\_jl2LKdigCmQsilmb4TbIHwtiQ6jRP9M/edit](https://docs.google.com/document/d/1vRZri-29rL_jl2LKdigCmQsilmb4TbIHwtiQ6jRP9M/edit)

## Director of Communications

The position of Community Relations Specialist has evolved into a much higher-level job with more intensive responsibilities and opportunities to establish and build trust in the community. From that point, a Director of Communications can begin to execute on gaining and maintaining community support and buy-in for PCSD's myriad projects and improvements needed to maintain the excellence of education expected and demanded of us by our community.

- Build up and inform on positive branding for Park City School District: Excellence in Education
- Educate anyone who represents PCSD on unified messaging strategy to protect PCSD's positive efforts (i.e., admin, secretaries, etc., receive talking points crafted around a particular topic)
- Bond / Realignment / HS Expansion communications plan & strategy execution:
  - Manage communications & survey firms' strategy fulfillment (to be contracted by District)
  - Implement, promote & manage a two-way texting tool to inform/engage community about bond /project initiatives & funding (can answer q's in real time!)
- Critical / Crisis Communications - [updating critical incident plans](#) and executing successfully in a crisis, debriefing teams after and updating to improve
- Positive media placement: pitch content-rich stories to media contacts
- Share positive stories internally & externally for earned-media trust and recognition
- Mental Health & Wellness / Child Nutrition / Special Education / Transportation / Committees / Task Forces / Teams (HS Expansion, Start Times, Realignment): events / branding / community & media outreach / partnership management
- Advise PCCAPS / CTE Director on re-branding / marketing / PR execution
- Manage all facets of updating website content for a 21st Century Excellent District
- Regular social media content upkeep, engagement and responses (Facebook, Twitter, Instagram, etc.)
- Consistently execute internal / external communications as outlined in the District Communications Plan
- Update current Communications Plan as techniques evolve:  
[https://docs.google.com/a/pcschoools.us/document/d/12\\_v1dZWalCxNyp6Z9EMA8hq2PvdarVcNNEyUVNkp9UM/edit?usp=sharing](https://docs.google.com/a/pcschoools.us/document/d/12_v1dZWalCxNyp6Z9EMA8hq2PvdarVcNNEyUVNkp9UM/edit?usp=sharing)
- Atlas RTX text pilot program implementation - potential rollout of a two-way text platform to all schools based on whether pilot demonstrates success
- Comps available upon request

# School positions

## McPolin Elementary Teachers

In order to adjust to the four section, school-wide dual language model, McPolin elementary needs two additional teachers for 5th grade for full implementation.

## Extend Learning Center Administrator contract days

Increase the Learning Center Administrator's contract from 190 days to 220 days, to bring this position inline with other school-level administrators.

## PCHS - PCCAPS Business Mentor

Position needed to develop new and continuing PCCAPS business partner and mentor relationships.

- Creates press kits to be used with media, community leaders and business partners for the purpose of acquiring new PCCAPS business partners.
- Works collaboratively with the CTE Specialist, high school principal, Associate Superintendent of Teaching and Learning, and PCCAPS Advisory Board to reach defined outcomes for increasing number of mentoring projects for students
- Prepares articles about PCCAPS in various Park City School District and Park City Community publications for the purpose of strong media relations and keeping the Park City High School staff and community informed.
- Coordinates visits and tours by in district and outside groups (schools, businesses, individuals) to the PCCAPS facility.
- Develops and manages a "quality control program" for the purpose of evaluation and feedback on and from mentors, internships, guest speakers and guest instructors.
- Develops, executes and evaluates a comprehensive customer service professional development plan for the entire PCCAPS staff.
- Partners with PCCAPS director/principal, to recruit, develop, retain and monitor business and industry partners that result in the following investments: curriculum input, guest speakers, guest instructors, mentorships, internships, gifting of assets (equipment, satellite space, financial contributions).
- Partners with industry for the creation and implementation of scholarship opportunities for PCCAPS students.
- Develops and executes target list of new business partners for the purpose of gaining their participation in mentoring, internships, guest speaking and/or guest instructing for all PCCAPS strands.
- Identifies, qualifies and evaluates mentor, speaker, and internship opportunities.
- Creates and manages a comprehensive Business Development Database and maintains a PCCAPS business partner/community member data for the purpose of documenting activities, meeting compliance requirements, providing written reference, and /or conveying information.
- Assists in the development of university/college articulation agreements through ongoing relationship management.

- Assists the CTE Director in implementation of the Career Pathways  
[https://docs.google.com/presentation/d/1fBKilS3xrOPzRLQg5S\\_aM29iuohN4jzTMs5NW8E3e9A/edit#slide=id.g1444f767b0\\_0\\_44](https://docs.google.com/presentation/d/1fBKilS3xrOPzRLQg5S_aM29iuohN4jzTMs5NW8E3e9A/edit#slide=id.g1444f767b0_0_44)
- Works directly under the supervision of the high school principal, who is supported by the CTE Specialist and Associate Superintendent of Teaching and Learning

## Elementary Schools - Additional Teachers for Computer Science

Two additional FTEs to continue the computer science pathways for K-12 students.

Computer Science Scope and Sequence

<https://docs.google.com/spreadsheets/d/1AwqbwWz8x9kCNdfI0B8zzKN9AuR5HM6uGvBdVWO7ESQ/edit#gid=0>

Computer Science Standards

<https://www.iste.org/standards/standards/standards-for-computer-science-educators>

## TMJH and PCHS

Additional teacher in 2018-19 to increase career and technology courses in computer science.

Computer Science Scope and Sequence

<https://docs.google.com/spreadsheets/d/1AwqbwWz8x9kCNdfI0B8zzKN9AuR5HM6uGvBdVWO7ESQ/edit#gid=0>

## PCHS - Additional College and Career Counselor

- 400 caseloads each (doesn't include social worker counselors - Sam Walsh, Allison Vallejo or Diane Cashel)
- 350:1 for [Utah Recommendations](#)
- 250:1 for [National Recommendations](#)

## PCHS - Additional Teachers

- Additional FTE needed for growth

## PCHS Academic Coach

To provide equality to PCHS based on students and total staff. Will be implemented in 2018-19 school year

<https://docs.google.com/document/d/1eMMgeull7HB9kgywD4HevoVg10KHUEEJthy-v3yvh5U/edit>

## TMJH Extension to Registrar Contract

Because of the increased enrollment and the additional College and Career Readiness Requirements, the position needs 10 additional days to counseling secretary/ registrar contract.

## TES, PPES, JRES, MPES - Elementary Social Worker Counselors (2)

Because of the increased needs for social and emotional well being, the district will use a trauma informed, resilience focused structure and add two elementary social worker counselors to do site individual based counseling and group therapy.

- Caseloads range from 630-360 each
- 350:1 for [Utah Recommendations](#)
- 250:1 for [National Recommendations](#)
- Assist with 504, discipline, and parent outreach

## All schools - Latino Outreach Positions (3 positions)

- Higher rate for Hispanic student discipline and attendance referrals
- Higher rate for Hispanic students to be referred to special education
- Increased parent involvement
- Assist with parent language barriers
- Provide resources for students to increase academic achievement
- Provide intervention for mental health and substance abuse
- Every school principal has asked for more assistance due to complicated issues surrounding students and parents
- Site: PCHS, TMJH, EHMS
- Supervisor: Latino Outreach Specialist and Principal
- Job Description: [https://docs.google.com/document/d/1cLf1TCmMqSt\\_GpTr3\\_fnbbCu7QU-9W8vvdD\\_Vj8D7Eg/edit?ts=58d54c64](https://docs.google.com/document/d/1cLf1TCmMqSt_GpTr3_fnbbCu7QU-9W8vvdD_Vj8D7Eg/edit?ts=58d54c64)

## EHMS and TMJH After School Coordinator

With the focus to enhance the after school programs for adolescents to improve safety and mental well being, we are requesting 10 - 12 hour on-site coordinator at EHMS and TMJH. The programs are both growing and attracting more students and a coordinator will provide guidance and structure.

- Supervised by Community Education and Assistant Principals at each school

## Community Education After School Teacher

Due to increased enrollment, the community education program needs an additional teacher.

## EHMS, TMJH, PCHS, PCLC and After School Programs - Academic Interventionist (4 positions)

- Support for our Tier 3 students in secondary schools
- See Job Description for [https://docs.google.com/document/d/1g518\\_kVWGCm9i\\_dGqrNV7mtKoKQZw2R4GqKFWf3EW1w/edit?ts=58e55264](https://docs.google.com/document/d/1g518_kVWGCm9i_dGqrNV7mtKoKQZw2R4GqKFWf3EW1w/edit?ts=58e55264)
- Follow current elementary model to address ESL and ELL support

- Provide instruction for below and partially proficient students to reach grade level proficiency
- To assist students to access grade level, academically rigorous material
- To revise current intervention models (data based) using the UMTSS
- Direct support to address the ELD assessment and intervention process across the district for general education and special education students as listed in the special education program review.
- PCLC, AfterSchool, JRES, and TSES will receive 1 FTE in 2017-18
- EHMS, TMJH, and PCHS in 2019-20
- Supervisor: Principal, Associate Superintendent of Teaching and Learning

## Ecker Hill Middle School Additional Teachers

Due to large numbers in band and dual language, an additional .68 FTE is required.

## PC Learning Center Additional Elective Course

Due to the inclusive model, Park City Learning Center is needing an additional .17 FTE

## Career and Technical Education

Today's cutting-edge, rigorous and relevant career and technical education (CTE) prepares youth and adults for a wide range of high-wage, high-skill, high-demand careers. The link below has the PCSD 2017-18 Budget Requests along with the CTE Pathways Enrollment Numbers. Increase to the CTE Specialist position to the CTE Director.

### Requests:

[https://docs.google.com/document/d/10\\_883xfx7veaEK2VzaldtY5GtSc9HITXQwo3MGrIB0s/edit#heading=h.vhmfz6654t7z](https://docs.google.com/document/d/10_883xfx7veaEK2VzaldtY5GtSc9HITXQwo3MGrIB0s/edit#heading=h.vhmfz6654t7z)

### Pathways:

[https://docs.google.com/presentation/d/1fBKilS3xrOPzRLQg5S\\_aM29iuohN4jzTMs5NW8E3e9A/edit#slide=id.p](https://docs.google.com/presentation/d/1fBKilS3xrOPzRLQg5S_aM29iuohN4jzTMs5NW8E3e9A/edit#slide=id.p)

### K-12 Computer Science Executive Summary:

<https://docs.google.com/document/d/1GxlQbGhUuoSsUvt22zDA3CWgWGVcqS3kfNMzICpfKL0/edit>

### Utah, CTE Delivery and Participation:

At the secondary level, CTE is delivered through [comprehensive high schools](#) and some [charter schools](#). At the postsecondary level, CTE is delivered in each of the state's eight regions by [colleges and universities](#) through the [Utah System of Higher Education](#) and through the state's eight [Utah College of Applied Technology](#) (UCAT) campuses.

The state also serves incarcerated students with CTE programs.

[Utah At-A-Glance](#) (2015-2016) - Secondary Education:

- 158,677 students enrolled in CTE courses.
- 96.6 percent is the graduation rate for students who are CTE concentrators, compared to Utah's statewide graduation rate of 85 percent.

- 66 percent of students concentrated in a CTE Pathway.
- 27 percent of students completed a CTE Pathway.
- 73 percent of students who concentrated in a CTE Pathway placed in postsecondary education, advanced training, military service or employment. (October 1-December 31)
- 96,190 [CTE Skill Certificates](#) awarded.
- 10,165 industry certificates earned.
- 106 students received an annual [CTE Scholarship and Tuition Award](#) to a Utah public college or university.
- 46,297 students participated in [College and Career Awareness](#).
- 2,930 students completed a [Work-Based Learning CTE Internship](#).
- 22,435 students are members of a [Career and Technical Student Organization](#) (CTSO)

More data on the state's enrollment is available at <http://cte.ed.gov/profiles/utah>.

## Custodial Support - JRES/ TSES

In 2009, several support positions were cut due to budget decreases. With the increase in enrollment at both elementary schools

## Board of Education

### Bond Communication Support

Effective funding for improvement, expansion, construction and future-planning is a concern. On March 7, 2017, the Park City Board of Education approved a motion to bond in 2017 to fund necessary facility construction and renovations. The motion also stated that the Board would go to a tax levy to fund if the bond does not pass.

The community, for the most part, is aware of facility needs. However, in November of 2015, Park City community voted “no” on Proposition 1: The Park City School Bond. The bond would have helped fund a Park City High School expansion and gym remodel, a new 5-6 school, safety improvements for McPolin Elementary School, the demolition of Treasure Mountain Jr. High and improvements to athletic facilities.

Still facing needs for critical expansions and updates, the Park City Board of Education directed the District to create the Park City High School Expansion Design Committee. The group worked with VCBO Architecture to create 4 needs-based options for the community to examine and refine in three active input sessions. Feedback was collected through the expansion website and at the community input meetings. Two additional options emerged from those input sessions and were the choices submitted to the Board of Education. On March 21, 2017, the Board approved the community-generated footprint, 3A, as the final option.

Park City School District has created a 5-6 Elementary School Design Team, which will follow an identical process to create schematic options for the new elementary. The details of this project will be part of the larger public information campaign.

One piece of the communications and survey plan will include the implementation of an opt-in two-way engagement initiative, to be executed via SMS, or text, messaging. This is a separately contracted agreement, but the team will work in accordance with the communications and survey strategy determined by the firm(s) hired through the RFP Process. Services include, but not limited to, the following:

### **Polling Services**

- Initial polling services to gauge public opinion on Park City School District facility needs and funding options.
- Manage all survey services related to the ballot.
- Provide recommendation on the number of surveys and a variety of cost options for such survey / polling services.
- Develop community questions to assure a quality product in gauging community view on ballot initiative.
- Provide analysis of polling / surveying results to assure that messaging and projects align with the community's interests.

### **Management / Planning / Scheduling of Initiative Process**

- Work with Park City School District teams as the improvement projects coalesce to assure compatibility with the ballot measure.
- Provide direction for schedule timeframes to meet all required deadlines for Utah code as specific to the measure being included in the 2017 ballot.
- Provide direction on balloting strategy, specifically mail-in-ballot approach.
- Work to assure messaging and project lists are vetted throughout the community at appropriate junctures to allow for inclusion on the ballot.
- Develop and manage scheduling of critical events and deadlines to support project efforts.
- Attend Board meetings when necessary.

### **Communication and Marketing Efforts**

- Work closely with Park City School District to create internal and external messaging and a communication plan for both prior to and following adoption of bond resolution by the board and / or implementation of a tax levy.
- Guide the District on internal, external, formal and informal, phased communications and survey strategies.
- Develop and conduct mandatory public meetings around the ballot measure.
- Develop and conduct mandatory public meetings around a potential implementation of a tax levy.

- Coordinate community outreach process timeline for through either a successful bond or a potential implementation of a tax levy.
- Conduct community conversation opportunities throughout the District boundaries.
- Inform, train, and provide key information ambassadors (made up of the School Board, and a specific group of Administrators, Teachers, Classified Employees and Community Members) of the communications and survey strategies, key talking points, and presentations for internal and external presentations.
- Create clear, concise messaging to be used consistently by information ambassadors.
- Work closely with the architect(s), contractor(s), 5-6 Design Team, and Park City School District to determine when and how to engage with internal and external stakeholders in a consistent and transparent way.
- Collaborate with city and county entities to ensure unified messaging on bond propositions.
- Firm(s) would also be required to schedule and hold a series of public meetings, workshops, Q & A sessions, and informational meetings (both formal and informal).
- Craft and distribute creative pitches for positive story placements with local media within Park City and Salt Lake City (KPCW, the Park Record, PCTV, Park City Magazine, KSL, KUTV, KTVX, KSTU, KUER, the Salt Lake Tribune, the Deseret News, KSL Newsradio, etc.)
- Schedule all media interviews.
- Coach all information ambassadors on clarity of messaging prior to any and all media outreach and interviews.
- Develop and maintain bond-specific website and bond-specific telephone hotline.

### **Design and Printing**

- Design and coordinate printed material related to the public information campaign.
- Design website and other electronic marketing media products to help facilitate residents in understanding the goals and effects of ballot initiative and the potential implementation of a tax levy.

### **Additional Services**

Any other necessary components to reach a positive outcome for this project. .

## **Community Positions**

### **Communities that Care Coordinator**

- Work collaboratively to implement the Communities That Care model to reduce youth substance use and overall substance abuse, and to improve mental health, in Summit County.
- Ensure that the Communities That Care partnership creates appropriate goals, action plans, and measures of success.

- Support workgroup chairs and the overall partnership chair in coordinating, attending, and participating in meetings; communicate meeting times, agendas, accomplishments, and assigned tasks.
- Assist the partnership and its workgroup members to create and facilitate volunteer recruitment plans, encourage attendance, and meet with the membership periodically outside of partnership meetings, as deemed necessary; maintain a list of active members and member organizations; ensure that each workgroup has assigned chair and secretary.
- Oversee community outreach and public relations related to Communities That Care; participate in community activities as a representative of the partnership, as appropriate; coordinate and arrange trainings; use the required data systems for reporting.
- Provide technical assistance to all workgroups and the partnership to work consistently with all relevant guidelines; assist the funding workgroup in securing additional funds for proposed services and to sustain current funding.
- Attend local collaborative meetings, continuum of care meetings, and other local service based meetings to increase visibility and increase interest in the coalition as necessary; inform and educate potential partners throughout the county about the partnership process and potential value of participation; receive and disseminate information from partner organizations and outside sources.
- Ensure participation in regional meetings as well as on statewide workgroups as requested.
- Attend trainings (which will require occasional travel) to become fully qualified in the Communities That Care model.

## Maintenance and Operations Budget - Projects

### Strategic Planning

Park City School District uses the Professional Learning Communities Framework as the vehicle to improve student learning and the belief that ALL students can learn at high levels. It is critical to align policies practices and procedures with the learning mission. Successful PLC districts have thoughtful, learning-focused decision-making. It is critical to align around a clear vision, strategy, and culture; to execute with excellence; and to renew the organization's focus over time by responding to students' needs. Strategic planning is a critical step in this process. It allows stakeholder to create and impact the future of students' educational experience. A strategic plan is a document that articulates the organization's mission and vision, as well as the values and goals. It provides the framework and guidance for organization to fulfill their mission with optimal efficiency and impact. Additionally, it is a cyclical process that, through consistent monitoring and realignment with strategically agreed upon values and goals, is continually implemented and evaluated and revised in order to improve student achievement and district performance. The last strategic plan was completed in 2010, with the operational plan – district learning plan, <http://www.pcschools.us/index.php?page=359> , implemented in 2014.

- See Scope of Work for Bid:
  - <https://docs.google.com/a/pcschools.us/document/d/1AgQ43LTUd5EuxjeRQF0f5Ofp8nPS5VvW1U4vrB1VjG8/edit?usp=sharing>

## Increase to School Nurses' Budget

Due to the increased number of nurses, changes in requirements from state and federal level, and the expectations of excellence in our schools with the focus on the whole child, we are increasing the school nurses' budget to cover training, supplies, and materials.

<https://docs.google.com/spreadsheets/d/1fxzoaulKtGM2mdwjYaXWs9YynISTbUoCZFkbz896swA/edit?ts=58e3ffd0#gid=191281359>

## Web Design

Our website is in need of redesign and refocusing. In addition, the software that we use to power our sites was written in-house and it is not feasible to continue to update and manage that software going forward. As we do not have a full time webmaster or programmer anymore, this outside consulting help would be used to assist with creating a new design and with migrating the existing content to a new system.

## District Climate Support

Park City School District used the Professional Learning Communities Framework as the vehicle to improve student learning. A key tenet of this framework is collaborative teaming. In order to be an effective team member, each person must be engaged and working toward the vision to increase learning of the students. Consequently, the health of an organization is based on the ability to align around a clear vision, strategy, and culture; to execute with excellence; and to renew the organization's focus over time by responding to students' needs. We know that healthy organizations yield greater student learning. Additionally in healthy organizations, employees know where the organization is headed; understand how they fit into the strategy to get there; have the tools, capabilities, and motivation to execute; and are empowered to innovate and change.

Specific to schools, the school climate refers to the quality and character of school life. School climate is based on patterns of students', parents' and school personnel's experience of school life and reflects norms, goals, values, interpersonal relationships, teaching and learning practices, and organizational structures.

- Norms, values and expectations that support people feeling socially, emotionally and physically safe.
- People are engaged and respected.
- Students, families and educators work together to develop, live and contribute to a shared school vision.
- Educators model and nurture attitudes that emphasize the benefits and satisfaction gained from learning.
- Each person contributes to the operations of the school and the care of the physical environment.

The goal is to enhance Park City School District's leadership capacity by providing principle-centered, data-based, and cost-effective professional development. This work will be a catalyst for system change and provide an infrastructure to establish, maintain, and/ or modify systems necessary for sustained success.

<https://docs.google.com/document/d/1xZ8dVBuxaDgKzDH1D-q6CVU3gW1ifgWsl98bbajCal/edit>

## Systemize Professional Development and Human Resource Processes to Paperless

District Office staff have been reviewing and assessing software from various companies to help the district move into a paperless environment. The project documentation to date can be found here <https://docs.google.com/document/d/1VitTc13UcplkUMXThxJrDnaLTCd5l4wByM559r-YrY/edit> <https://drive.google.com/open?id=0B7BTX-Tq5LgHTINGcktzWDIBRnM>

## PCHS Music Program

The band received national recognition by playing in the Pearl Harbor Day parade this past December. After their performance in Hawaii they were invited to play in the 2019 D-day parade in Normandy, France. The PCHS Band Director has now taken the marching band to a competitive level, as they will start competitions this fall. The marching band needs financial help with new instruments and repairs on some older instruments.

## 7-12 Grade Expansion of CTE Program Equipment

As student enrollment grows, the CTE programs in grades 7-12 need additional funding to maintain equipment for new programs and maintenance.

## Professional Development

### Administrative Training for Payroll and Timesheets

### Counseling Training - Intervention and Prevention

Counselors will revise their curriculum at all 3 levels (elementary, middle and secondary) to ensure consistency and vertical alignment. Tools and resources, with a focus on social-emotional learning and character education will be added to the curriculum.

### Restorative Justice

TMJH Assistant Principal, Amy Jenkins, and TMJH School Counselor, Niko Jensen, attended training on Restorative Justice and are currently developing modules to use with Treasure Mountain staff on restorative justice. They will present their work to counselors and administrators at the end of the 16/17 SY, and will work with building administrators and school counselors on an implementation plan for all

schools during SY 17/18. The pilot from TMJH will guide policies to shift discipline toward a Restorative Justice Model. <https://www.edutopia.org/blog/restorative-justice-resources-matt-davis>

## Mindfulness

Mindfulness will be included in the revised counseling curriculum for all 3 levels of students. Counselors and lead teachers will work with staff on how to lead mindfulness sessions with their students.

## Improv

Counselors will be introduced to improv techniques during their June mapping work. Improv strategies will be introduced to teachers and administrators SY 17/18 as a way to reduce student and staff stress and improve classroom and school climate.

## Authentic Strengths

New counselors, PE, and/or secondary health teachers will need to be trained in the use of Authentic Strengths at the beginning of the 17/18 school year. All schools will be expected to deliver Authentic Strengths lessons to students SY 17/18.

## Naviance

Secondary counselors have been using Naviance as a College and Career Readiness tool this year and requested additional training this summer. Naviance has also developed an upper elementary component, and elementary counselors will look at that during summer mapping work. It is possible that this work can be done via webinar which will reduce the projected cost.

## Elementary coding

Elementary instructional technology coaches will meet two weeks at the end of May, 2017, to develop 4th grade curriculum for SY 17/18. It is possible that some work on this project will need to be completed in August, and the current technology coaches will need to provide training to the new member of their team.

## AUDII

The Annual Dual Language Immersion Institute is a requirement for all new DLI target language teachers, English partners, and second year staff. The state does reimburse the district for the majority of this training.

## Curriculum Mapping

This work (60 hours/person) would be conducted by 12 3rd-5th grade teachers, who would begin their work face-to-face mid-June and complete it over the summer in a blended format. This group will be

tasked with paring down the current curriculum maps, adjusting pacing, and providing PD to their grade level colleagues at the beginning of the 17/18 school year.

## Buck Institute for Problem Based Learning

A team of 12 will engage in the initial Buck Institute PBL professional development summer, 2017. The team will work with Buck Institute staff to develop a 3 year implementation plan for all staff members in the 5/6 and 7/8 schools.

Additional PD money will be used to bring Buck Institute staff to Park City at least twice during SY 17/18. While most of the PD will be led by Park City staff who attend the summer institute, all staff will benefit for working directly with BIE staff during the year.

## Realignment Teaming

This expense is allocated to cover the cost of current 8th grade teachers who will have committed to teaching in the 7/8 school. Due to the difference in early release days and school hours, those teachers will join other staff for the 7/8 school on Friday afternoons twice/month during SY 17/18 for professional development on PBL and other realignment topics.

## Standards Based Reporting

As part of the PLC process, a natural progression toward standards-based reporting occurs. Teams within Ecker Hill Middle School and Park City High School will develop proficiency scales during the 17/18 year. The goal will be to develop consistent grade-level standards-based reporting formats that can be implemented during the 18/19 school year.

## PLC for New Teachers, Administrators, and Board Rep

Solution Tree is holding a 3-day PLC Institute in Salt Lake September 26-28. We have seen an increase in staff understanding and implementation of the professional learning community model after attending this workshop, and will fund 20 new staff members participation this year.

## PLC for Administrators and How to Deal with Resistors

Bob Sonju, a Solution Tree consultant, will work with the Park City administrative team on strategies to deal with staff who are not actively participating in the PLC process. Specific strategies will be identified and implemented during SY 17/18, with the goal of full PLC participation at the end of the year.

## SEED Standards Implementation--6-8 Science Teachers

A STEM Professional Development grant has been submitted to the STEM Action Center, which will partially or completely cover the expense of this part of the 6-8 SEED implementation plan if we are awarded the grant. PCSD will cover the cost of subs for teachers as needed either way to engage in quarterly lesson study in grades 6-8 science classes SY 17/18.

## 7-12 Social Studies Standards Pre-implementation

New Social Studies standards have been adopted for grades 7-12 in Utah. As part of our pre-implementation plan, teachers from Park City will have the opportunity to work collaboratively throughout SY 17/18 to develop units of study, lesson plans, and assessments for implementation during the 18/19 school year.

## Fundations

Fundations, a K-3 program to enhance foundational skills for Tier 1 and Tier 2 classroom instruction, has been piloted this year at McPolin Elementary in conjunction with the ELA maps. The program will be expanded to all Park City elementary schools in an effort to strengthen Tier 1 and Tier 2 instruction in foundational skills for all students.

## Safety Team Training

Safety training is essential for representatives of Park City Schools. It is essential that a team attend the National Safety Conference in order to learn and redeliver information on all relevant safety updates to Park City administrators and school staff.

## UMTSS

Although the Park City Schools have been using the UMTSS definitions of Tiers 1-3, Park City School District will begin using the process effectively in conjunction with RTI. A team of 26, to include administrators, teachers and one board member will attend the UMTSS summer conference, and will work collaboratively on the development of a Park City MTSS process for SY 17/18.

See Attendees

<https://docs.google.com/document/d/1yItwe26efhwXE3rqAKJ99hnhedof6XSnixBJW0EV8ME/edit>

## Power RTI

Power RTI was purchased in April, 2017, and training will take place end of April through mid-June. This tool will ensure a more consistent RTI process throughout the district and will also provide an online method for collection of intervention data over time.

## ASPEN Training - Behavior Training

ASPEN training is designed to assist teams with effective methods for dealing with students experiencing emotional outbursts. Teams will receive this training at the beginning of SY 17/18.

## SPED Rules and Regulations with all teachers and administrators

All staff will be trained in current Special Education rules and regulations that must be adhered to in our schools. Staff from the state office of Special Education will deliver the training without charge on August 21st. Administrators will be trained on April 24th.

## Co-Teaching Model Instruction

PCSD will continue co-teaching with identified Special Education and classroom teachers in an effort to enhance academic and social performance of all Park City students in Tier 2 and 3 instruction. Teachers who participate in this program attend 2-3 state trainings per year to maintain and enhance their skills.

## Student Data Privacy

Due to new legislation, funds are required. Student data privacy laws are evolving and it is essential that building administrators as well as ETS have a thorough understanding of current law and regulations. Andrew Frink will attend training in this area and will re-deliver information to the admin team and ETS by the beginning of SY 17/18.

## ISTE

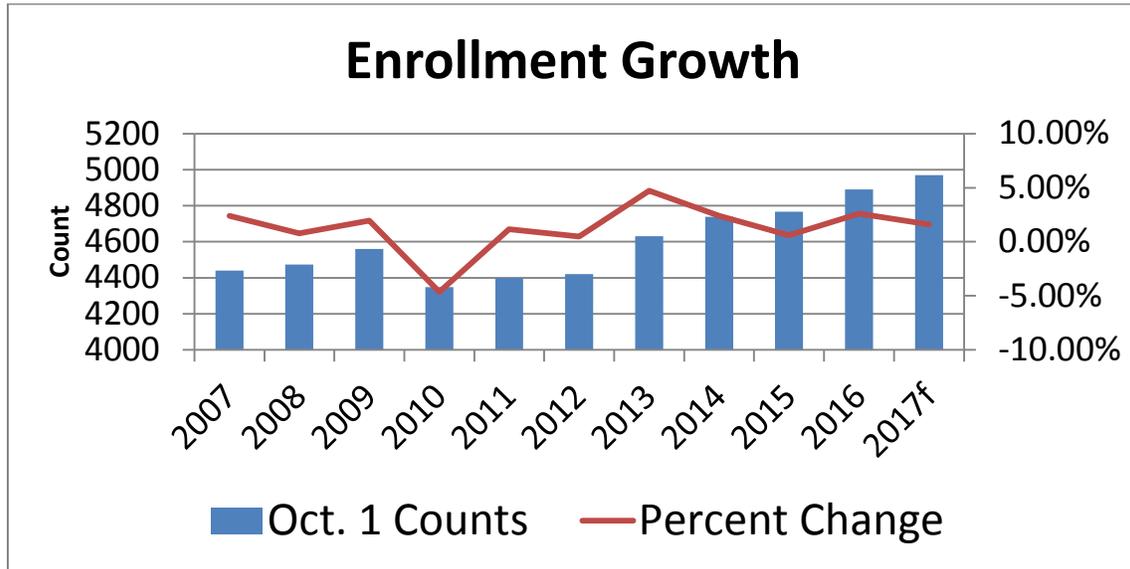
The International Society for Technology in Education (ISTE) conference provides an opportunity for the technology coaches to learn about updated advancements in educational technology that will benefit Park City Schools. With the advent of the K-12 Computer Science for All Movement, it is essential that our technology educators remain current in their knowledge and skills.

## Career and Technical Education Professional Development

Increase in PD for CTE to expand and refine the offerings for students in grades 7-12, which include the State CTE Conference, Teachers (special contract) in business externship during summer, and vertical alignment meetings annually (1 full day before school starts, 2 (one first, one second semester during contract)).

## Enrollment Growth and Class Size

PCSD experienced significant, annual enrollment growth in SY2013 and SY2014. Enrollment growth slowed in SY2017 and is projected to grow by about 1.6%.



The increase in grade size is moving through the grades and is expected to be larger in the high school grades.

### Park City School District October 1 Enrollment by School

Total Enrollment	Actual Oct 1, 15	Actual Oct 1, 16	Cohort Oct 1, 17	Projected Oct 1, 17	Projected Change
Parley's Park	551	541	515	547	6
McPolin	359	377	385	395	18
Jeremy Ranch	540	559	522	570	11
Trailside	545	519	487	532	13
Ecker Hill	798	814	758	798	(16)
Treasure Mountain	824	869	834	869	-
High School	1,149	1,212	1,256	1,260	48
<b>Total:</b>	<b>4,766</b>	<b>4,891</b>	<b>4,757</b>	<b>4,971</b>	<b>80</b>
<b>Change</b>	27	125	(134)	80	80
<b>Percent Change</b>	0.6%	2.6%	-2.7%	1.6%	1.6%

**Class Size Focus in Early Grades continues for FY2018**

<b>Average Class Size</b>	<b>Parley's Park</b>		<b>Jeremy Ranch</b>		<b>Trailside</b>		<b>McPolin</b>	
<b>Fiscal Year</b>	<b>FY17</b>	<b>FY18</b>	<b>FY17</b>	<b>FY18</b>	<b>FY17</b>	<b>FY18</b>	<b>FY17</b>	<b>FY18</b>
Kindergarten	<b>17.3</b>	<b>18.8</b>	<b>18.3</b>	<b>20.0</b>	<b>17.5</b>	<b>19.0</b>	<b>20.0</b>	<b>21.3</b>
1 <sup>st</sup> Grade	<b>20.5</b>	<b>19.3</b>	<b>23.3</b>	<b>23.5</b>	<b>18.8</b>	<b>21.0</b>	<b>13.8</b>	<b>15.8</b>
2 <sup>nd</sup> Grade	<b>23.0</b>	<b>22.0</b>	<b>19.4</b>	<b>24.0</b>	<b>23.8</b>	<b>20.3</b>	<b>18.0</b>	<b>12.5</b>
3 <sup>rd</sup> Grade	<b>23.3</b>	<b>24.5</b>	<b>22.8</b>	<b>20.2</b>	<b>18.8</b>	<b>19.6</b>	<b>16.8</b>	<b>18.5</b>
4 <sup>th</sup> Grade	<b>21.4</b>	<b>20.0</b>	<b>24.5</b>	<b>24.3</b>	<b>21.2</b>	<b>20.5</b>	<b>19.5</b>	<b>16.3</b>
5 <sup>th</sup> Grade	<b>19.2</b>	<b>21.8</b>	<b>21.6</b>	<b>20.4</b>	<b>20.4</b>	<b>22.2</b>	<b>25.0</b>	<b>19.8</b>
School Avg	<b>21.2</b>	<b>21.4</b>	<b>22.6</b>	<b>22.9</b>	<b>21.0</b>	<b>21.4</b>	<b>18.6</b>	<b>17.5</b>

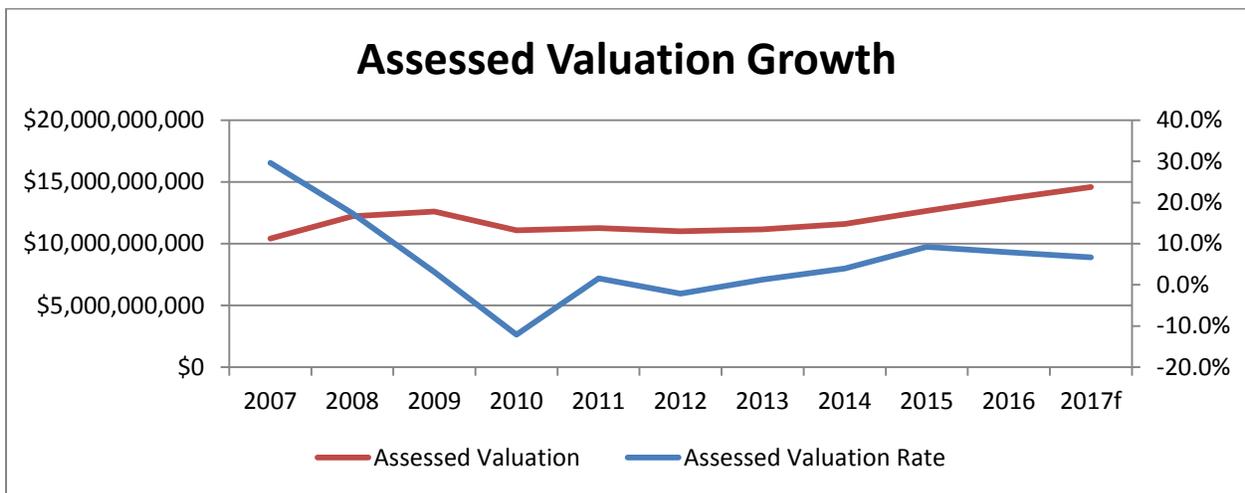
# General Fund

## Revenue Budget Changes

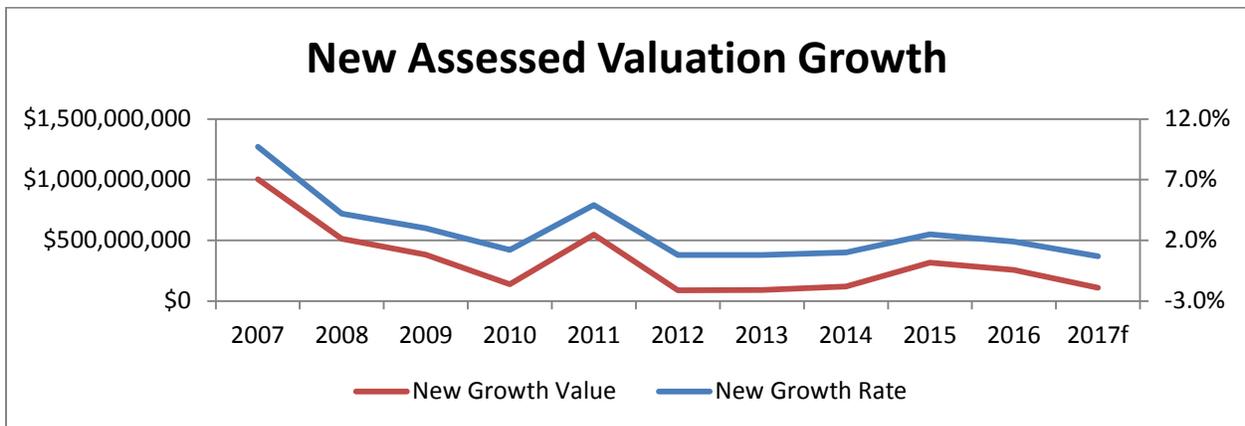
### Property Tax

Final certified tax rates will not be available until after June 22, 2017. Rough estimates are used at this time in budget adoption by the school board - the estimate is approximately \$398,000.

Preliminary, unaudited numbers from the County Assessor's Office seem to indicate a lower growth rate of 6.7%. This growth rate is noticeably less than the past two years where we experienced growth rates of 9.38% and 8.99%.



The assessed valuation estimated includes both new growth and appreciation in property tax values. Appreciation in property tax values does not generate new revenue to the district due to tax reform in 1996; however, new property tax does generate new revenue for the district. A ten year history of new property growth is provided below.



Using the annual average growth rate since the recession of 1.4%, the estimated new growth to be approximately \$196,337,000.

Revenue generation from the new growth is estimated at \$704,000. The revenue generated from the new growth is subject to recapture and state-wide equalization resulting in net new revenue to the district of \$398,000.

#### Tax Rates

The district does not anticipate the need to raise taxes for the 2017 tax year. Increased funding from the State Legislature, increases in new property tax growth and general fund reserves will be used to fund increases in expenditures. The certified rate setting process will lower tax rates and tax payments for certain tax payers. The chart below illustrates potential the tax impact on a primary home valued at \$650,000.

**Park City School District Taxes**  
Includes Redemptions and FILT

<b>Rates</b>	<b>2015-2016 Actual</b>	<b>2016-2017 Amended Budget</b>	<b>2017-2018 Adopted Budget</b>	<b>2017-2018 Change</b>
Basic	0.001736	0.001675	0.001568	(0.000107)
Debt Service	-	-	-	-
Judgment	-	-	-	-
<b>Total:</b>	<b>0.001736</b>	<b>0.001675</b>	<b>0.001568</b>	<b>(0.000107)</b>
Voted Leeway	0.001323	0.001240	0.001161	(0.000079)
Board Local	0.001018	0.000945	0.000885	(0.000060)
Capital Local	0.000384	0.000360	0.000337	(0.000023)
<b>Certified Tax Rate Total:</b>	<b>0.002725</b>	<b>0.002545</b>	<b>0.002383</b>	<b>(0.000162)</b>
<b>Grand Total:</b>	<b>0.004461</b>	<b>0.004220</b>	<b>0.003951</b>	<b>(0.000269)</b>

<b>Revenues</b>	<b>2015-2016 Actual</b>	<b>2016-2017 Amended Budget</b>	<b>2017-2018 Adopted Budget</b>	<b>2017-2018 Change</b>
Basic	\$ 22,134,631	\$ 23,297,986	\$ 23,930,357	\$ 632,371
Debt Service	-	-	-	-
Judgment	-	-	-	-
<b>Total:</b>	<b>22,134,631</b>	<b>23,297,986</b>	<b>23,930,357</b>	<b>632,371</b>
Voted Leeway	17,459,445	17,247,465	17,718,842	471,377
Board Local	13,432,773	13,144,237	13,506,612	362,375
Capital Local	5,063,229	5,007,329	5,143,196	135,867
<b>Certified Tax Rate Yield:</b>	<b>35,955,447</b>	<b>35,399,031</b>	<b>36,368,650</b>	<b>969,619</b>
<b>Grand Total:</b>	<b>\$ 58,090,078</b>	<b>\$ 58,697,017</b>	<b>\$ 60,299,007</b>	<b>\$ 1,601,990</b>

	<b>2015-2016 Actual</b>	<b>2016-2017 Amended Budget</b>	<b>2017-2018 Adopted Budget</b>
<b>Collection Rates (5 year avg):</b>	94.64%	94.51%	95.09%
<b>Assessed Valuation (adj for RDA)</b>	\$ 12,658,411,073	\$ 13,663,354,368	\$ 14,583,469,823
<b>Home/Business Value:</b>	\$ 650,000	\$ 650,000	\$ 650,000
<b>Tax Paid--Residential</b>	\$ 1,595	\$ 1,509	\$ 1,412
Change from prior:	\$ (110)	\$ (86)	\$ (97)
<b>Tax Paid--Business, Non-Residential</b>	\$ 2,900	\$ 2,743	\$ 2,568
Change from prior:	\$ (201)	\$ (157)	\$ (175)

## State Funding

The State Legislature provided significant funding increase for school districts. The value of the Weighted Pupil Unit (WPU) increased by 4%, while enrollment growth for the district was funded with 1.2% growth. The increase in State funding will be over \$1 million.

## FY2018 ADOPTED GENERAL FUND BUDGET

### Adopted FY2018 Budget Revenue Changes

#### Revenue Changes

##### *Local Sources*

Property Tax new growth estimate	\$	398,573
WPU Count increase		245,518
WPU Value increase		771,508
Grants		-
		<hr/>
		1,415,599

##### *State Sources*

Minimum School Program		1,452
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##### *Federal Sources*

Net Title II and IDEA		(21,318)
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<b>Total FY2018 Revenue Changes</b>	<b>\$</b>	<b>1,395,733</b>
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## Expenditure Budget Changes

A summary of tentative expenditure increases are provided below. In addition to these increases, the district has also reviewed base budgets and identified over \$800,000 in budget expenditures that can be redirected to support these expenditures.

## FY2018 ADOPTED GENERAL FUND BUDGET

### Adopted FY2018 Expenditure Proposals

#### FY2018 Adopted Expenditure Proposals

	FTE	Amount
<b>Compensation</b>		
Compensation for Licensed, Classified, and Administrators		\$ 4,896,555
<b>Special Education and Tier 3 Intervention</b>		
School psychologist (Preschool-6, 7-12)	2.00	\$ 230,400
Elementary Special Education Specialist	1.00	\$ 101,400
Elementary and Secondary Behavior Specialist	1.50	\$ 152,100
Elementary Special Education Teacher - JRES and MPES	1.00	\$ 97,600
Classified Schedule Special Education Staff	2.00	\$ 117,000
<b>Curriculum</b>		
Elementary Curriculum Specialist/Fundation Manager	1.00	\$ 107,480
Increase CTE Specialist to a CTE Director		\$ -
<b>Technology</b>		
Extend Elementary ETS contract days		\$ 4,873
Reclassify Software Administrator		\$ 7,000
Webmaster/Programmer/Database Administrator	1.00	\$ 137,300
<b>Business/HR</b>		
Extend Accounts Payable contract days	0.10	\$ 6,840
Attract and Retain School Bus Drivers		\$ -
Attract and Retain Food Services Staff		\$ -
Address Payroll Audit Recommendations and Efficiencies		\$ 45,000
<b>District</b>		
Associate Superintendent of Student Wellness	1.00	\$ 144,900
District Climate Support and Improved Organization Health		\$ 30,000
Director of Communications		\$ 34,300

## Adopted FY2018 Expenditure Proposals

### FY2018 Adopted Expenditure Proposals

	FTE	Amount
<b>School positions</b>		
MPES - Elementary Teachers	2.00	\$ 195,200
Extend Learning Center Administrator contract days		\$ 15,445
PCHS - PCCAPS Business Mentor	0.50	\$ 48,800
Additional FTE increase for k-12 computer science pathways	2.00	\$ 195,200
PCHS - Accademic Counselor	1.00	\$ 101,400
PCHS - Additional Teachers	3.00	\$ 292,800
TMJH - Extension to Registrar Contract		\$ 2,188
TES, PPES, JRES, MPES - Additional Counselor	2.00	\$ 135,978
All schools - Latino Outreach Positions	3.00	\$ 151,500
EHMS, TMJH - After School Coordinator		\$ 3,938
PPES and Community Ed - After School Teacher		\$ 12,561
PCLC, JRES, TSES - Intervention Coach	1.00	\$ 97,600
EHMS - Additional Teachers	0.68	\$ 66,368
PCLC - Additional Elective Teacher	0.17	\$ 16,592
CTSO Teacher Stipends		\$ 4,500
Increase Intervention Counselor days		\$ 2,358
JRES, TSES - Shared additional custodian	1.00	\$ 62,100
<b>Community Support</b>		
Communities that Care		\$ 5,000
<b>Maintenance and Operations</b>		
Strategic Planning		\$ 50,000
Increase to School Nurses' Budget		\$ 5,600
Web Design		\$ 25,000
Bond communication support		\$ 65,000
PCHS Music Program		\$ 90,000
CTE Equipment Increase		\$ 9,000
<b>Professional Development</b>		
Professional Development Increases		\$ 98,700

**Total FY2018 Adopted Expenditure Proposals**

**26.95 \$ 7,865,576**

## Staffing Allocations

### FY 2018 Base Level Staffing

#### School Level Staffing

School	Instruction				Support Staff			
	Projected Enrollment	Teachers	Specialists	Aides*	Administrators	Secretarial	Custodial	Food Services
McPolin	438	23.00	11.30	7.51	1.00	1.00	2.00	2.18
Parley's Park	591	27.58	11.88	8.39	1.05	1.00	2.00	2.18
Jeremy Ranch	627	27.38	10.50	10.07	1.00	1.00	2.00	2.18
Trailside	580	27.13	10.88	6.66	1.05	1.00	2.00	1.42
Ecker Hill	798	39.50	12.77	9.88	2.00	3.50	4.00	2.19
Treasure Mountain	869	39.43	12.10	7.86	2.00	3.00	3.00	2.55
Learning Center	70	3.83	2.08	3.10	1.00	1.00	0.00	0.00
Park City High School	1190	56.83	15.67	8.37	3.00	5.00	7.00	2.99
<b>Totals</b>	<b>5163</b>	<b>244.68</b>	<b>87.18</b>	<b>61.84</b>	<b>12.1</b>	<b>16.5</b>	<b>22</b>	<b>15.69</b>

\* Does not include FTE funded through Trust Land funds

### FY 2018 Base Level Staffing

#### District Level Staffing

District Offices	Administrators	Secretarial	Classified	Coordinators
Student Services	-	1.00	-	3.38
Staff Services	1.00	1.00	-	0.50
Executive	1.00	1.00	-	1.00
Central	2.00	-	18.63	1.00
Maintenance	1.00	-	4.00	-
Transportation	1.00	2.00	22.53	-
Food Services	1.00	1.00	-	-
Non K-12 Programming	1.00	1.00	11.70	4.00
<b>Totals</b>	<b>8.00</b>	<b>7.00</b>	<b>56.86</b>	<b>9.88</b>

## **Student Activity Fund**

There are no material changes to the Student Activity Fund. The fee schedule does not include any fee increases for FY2018. The board has taken a proactive approach to fee assessments and has adopted a standard budgeting process. The intent is to better communicate to parents the full fee structure for after-school activities and to provide better fiscal accountability for school programs.

## **Tax Increment Financing Fund**

The State Auditor was asked to review financial reporting of taxing entities that participate in tax increment financing for economic development projects. The concerns raised at the time were that neither the taxing entity nor the receiving entity was disclosing the financial transactions in annual financial statements. This lack of reporting was considered impairment to financial transparency. The State Auditor has interpreted GASB pronouncements to require disclosure of tax increment financing arrangements in the financial statements for all parties involved. The resolution to financial transparency is to include fund accounting for the tax increment committed by the school district to two redevelopment projects located in Park City.

The school district also receives mitigation payments from the redevelopment projects amounting to just under \$900,000 a year in an effort to reduce the fiscal impact to the district while it supports economic development in the community. At this point, the mitigation payments are considered a revenue source to both the general fund and capital fund. They do not appear in the Tax Increment Financing Fund, but should be recognized in the spirit of transparency.

## **Capital Projects Fund**

Capital funds are to be used for new construction, improvements, and renovations of school facilities. The board approved the capital project list for FY2018. Details can be found at [https://www.boarddocs.com/ut/pcsd/Board.nsf/files/AK44AH0A9D3A/\\$file/Capital%20Outlay%20FY18%20Recommendations.pdf](https://www.boarddocs.com/ut/pcsd/Board.nsf/files/AK44AH0A9D3A/$file/Capital%20Outlay%20FY18%20Recommendations.pdf). The district continues to support the 1 to 1 initiative throughout the school district. Implementation for this year of \$0.8 million will include: scheduled computer replacements for grades two grade levels. An allocation for architectural and contracting services have been preliminarily included in the FY2018 budget as design teams of a high expansion continue their work of programming a schematic design and the team for the 5-6 elementary school begins its work.

## Adopted FY2018 Expenditure Proposals

### FY2018 Adopted Expenditure Proposals

Capital Projects	\$ 2,887,500
Portables	650,000
One to One Initiative	850,000
Principal & Program Allocations	328,300
Architect & Engineering	3,303,000
General Contractor	2,125,000

**Total FY2018 Adopted Expenditure Proposals** **\$ 10,143,800**

## Food Services Fund

The Park City School District Food Services Department is operated as a business. The majority of funding comes from the Federal Child Nutrition Programs and a match of State funds through the Utah State Liquor Tax. The balance of funding comes through breakfast and lunch sales. These revenue sources are designed to cover operating expenses of food services. Over the past three years, the fund has had an operating deficiency. Overall, operations have been supported through drawing down the reserves of the Food Services Fund. The target level of the fund balance should represent two months of operating expense. At this time, a balanced budget is presented. The district expects that federal reimbursement rates may increase and that state allocation of the Utah Liquor Tax may increase as well. Once those amounts are known, expenditure budgets will be modified accordingly.

In spring of 2016, the PCSD Governing Board gave direction to invest in the food services programs to improve meal offerings. The continued investment of \$190,000 for FY 2018 will give the food services programs, in partnership with community resources, the ability to work with students and parents to improve meals and encourage participation in the food services programs.

Anticipated year 2 expenditures will be focused in key areas to continue progress towards program goals.

**Large Equipment** - The existing equipment has not been replaced in some of our schools in over ten years. With the increasing number of items that will be cooked from scratch on site, updated equipment will increase the efficiency of the staff, and allow for accurate cooking methods. Ovens, steamers as well as warmers are essential in an industrial foodservice operation that serves into the hundreds of meals on a daily basis.

**Small Equipment** - Each year the kitchens place a small equipment order to replace items that have been damaged or worn out from excess use during the school year. Since we will be doing more scratch cooking the need for small equipment will increase this year.

**Food Cost** - Cooking from scratch, and providing whole food costs more. School year 2016-2017 we spent \$55,161.68 on the new scratch recipes that we tried in the schools. In Year 2 of our initiative we are expecting to increase the amount of scratch cooked meals, as well as keep the recipes that worked from the current school year. Based on other districts that have moved towards scratch cooking, and providing more fresh produce it is estimated that a 25% increase of food cost will happen in the next school year.

**Labor Cost** - Scratch cooking requires more time, and more personnel. The current staff on average spends about ½-1 hour extra on the scratch cooking menu items. With increase scratch recipes coming on next year, it is recommended to add additional time to staff contracts. This will be a good starting point to see the efficiency of the kitchens, and to assess the needs for additional hours for workers, which could potentially put them into benefited positions, and increase labor costs significantly.

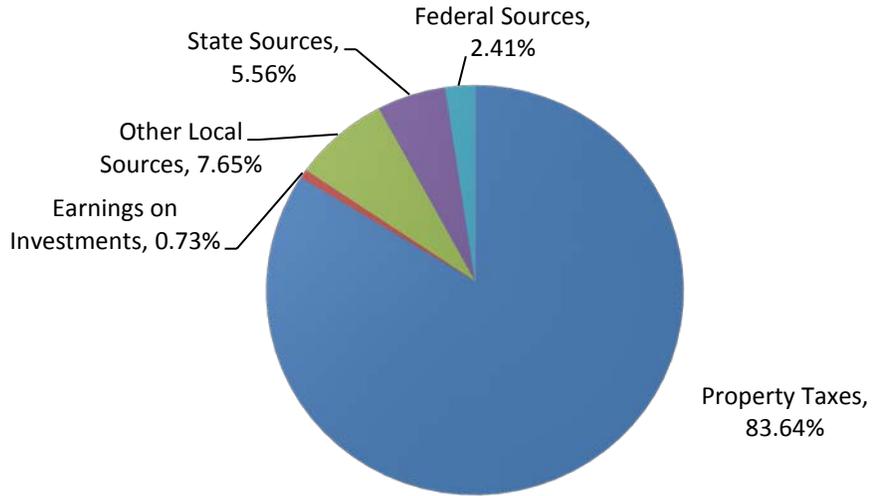
## **Park City Education Foundation**

Park City Education Foundation (PCEF) is reported as a budget item for board approval because of accounting regulations that require financial disclosure of entities whose primary purpose is to support the school district. In this tentative budget, the preliminary estimates for PCEF are included. PCEF board will adopt final budgets at a later date.

## **FINANCIAL SECTION**

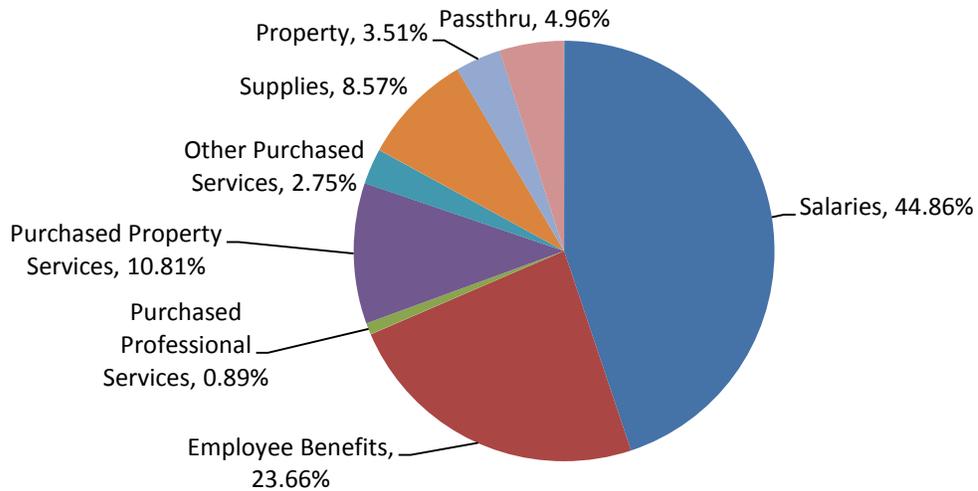
## Where the Money Comes From

All Revenues Fiscal Year 2018



## Where the Money Goes

All Expenditures Fiscal Year 2018



# Park City School District

Current as of: June 19, 2017

## Total District Revenues

	<i>Actual</i> <i>2015-2016</i>	<i>Amended</i> <i>2016-2017</i>	<i>Final</i> <i>2016-2017</i>	<i>Adopted</i> <i>2017-2018</i>	<i>FY18-FY17F</i>	
					<i>Variance</i> <i>Amount</i>	<i>Variance</i> <i>Percent</i>
<b>Local Sources:</b>						
Taxes	\$ 58,853,971	\$ 60,659,993	\$ 60,583,040	\$ 62,185,030	\$ 1,601,990	3%
Earnings on Investments	499,706	365,149	544,041	544,041	-	0%
Other Local Revenues	6,526,926	5,309,758	5,650,133	5,690,008	39,875	1%
<b>Total Local Sources</b>	<b>65,880,603</b>	<b>66,334,900</b>	<b>66,777,214</b>	<b>68,419,079</b>	<b>1,641,865</b>	<b>2%</b>
<b>State Sources:</b>	4,126,974	4,000,769	4,134,839	4,136,291	1,452	0%
<b>Federal Sources:</b>	1,840,213	1,793,011	1,811,445	1,790,127	(21,318)	-1%
<b>Total Revenues</b>	<b>\$ 71,847,790</b>	<b>\$ 72,128,680</b>	<b>\$ 72,723,498</b>	<b>\$ 74,345,497</b>	<b>\$ 1,621,999</b>	<b>2%</b>

## Expenditures

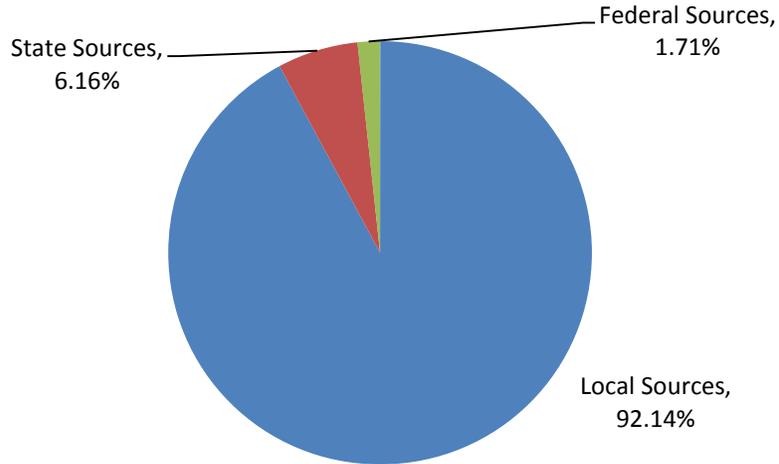
	<i>Actual</i> <i>2015-2016</i>	<i>Amended</i> <i>2016-2017</i>	<i>Final</i> <i>2016-2017</i>	<i>Adopted</i> <i>2017-2018</i>	<i>Variance</i>	
					<i>Amount</i>	<i>Percent</i>
<b>Expenditures by Object:</b>						
100 - Salaries	\$ 32,065,329	\$ 34,205,210	\$ 33,790,031	\$ 37,912,783	\$ 4,122,752	12%
200 - Employee Benefits	16,982,340	18,101,802	17,384,435	20,001,110	2,616,675	15%
300 - Purchased Professional Services	488,008	481,066	515,754	749,069	233,315	45%
400 - Purchased Property Services	4,116,049	7,945,212	5,724,782	9,135,844	3,411,062	60%
500 - Other Purchased Services	1,983,512	1,922,772	2,092,488	2,320,572	228,084	11%
600 - Supplies	6,174,624	7,123,971	7,161,024	7,243,529	82,505	1%
700 - Property	2,460,545	2,904,495	3,033,582	2,969,774	(63,808)	-2%
800 - Other	6,430,763	6,522,980	5,196,327	4,188,573	(1,007,754)	-19%
<b>Total Expenditures</b>	<b>\$ 70,701,170</b>	<b>\$ 79,207,508</b>	<b>\$ 74,898,423</b>	<b>\$ 84,521,254</b>	<b>\$ 9,622,831</b>	<b>13%</b>
Excess (Deficiency)	\$ 1,146,620	\$ (7,078,828)	\$ (2,174,925)	\$ (10,175,757)	\$ (8,000,832)	368%
Other Sources (Uses)	24,242	-	-	-		
Fund Balances - Beginning	40,145,676	38,703,018	43,279,514	43,333,093		
Fund Balances - Ending	43,279,514	33,587,166	41,104,589	33,157,336		

## GENERAL FUND

The General Fund accounts for the day to day operations of the district. All instruction and instructional support services are included therein. The General Fund is the district's primary operating fund. It accounts for all financial resources of the district (except those required to be accounted for in another fund) and for all activities of the district associated with the education of students in kindergarten through grade 12, including instruction and supporting services. As a public school district, *prioritizing the use of the limited resources to ensure that the district's primary goal of providing a quality education for all students with the high expectations of the community is achieved is the biggest challenge in administering this fund.*

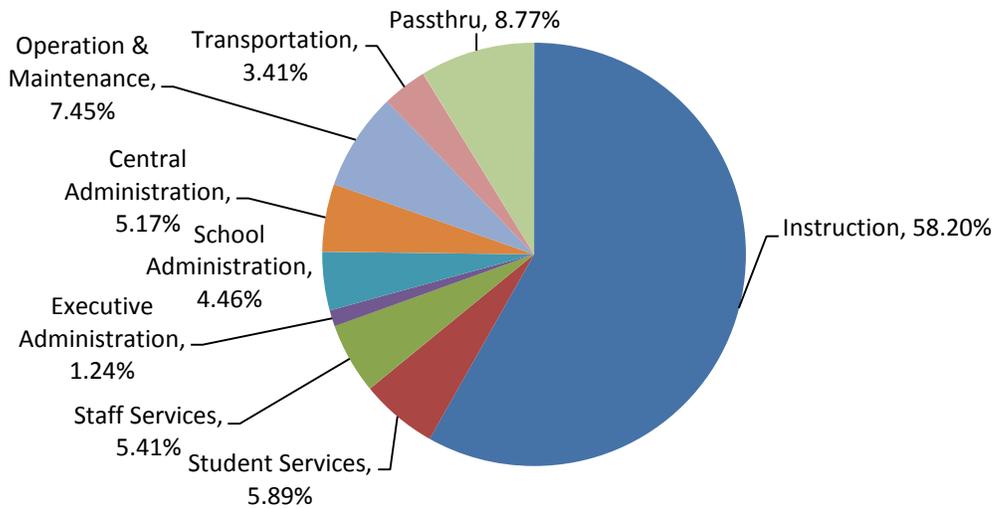
# General Fund Revenues

Preliminary Budget Fiscal Year 2018



# General Fund Expenditures

Preliminary Budget Fiscal Year 2018



# Park City School District

## The General Fund Revenues, Expenditures, and Changes in Fund Balances

Current as of: June 19, 2017

					FY18-FY17F	
	Actual 2015-2016	Amended 2016-2017	Final 2016-2017	Adopted 2017-2018	Variance Amount	Variance Percent
<b>Revenues:</b>						
Local Sources	\$ 56,208,436	\$ 56,579,802	\$ 56,990,942	\$ 58,473,734	\$ 1,482,792	3%
State Sources	3,892,264	3,755,888	3,904,910	3,906,362	1,452	0%
Federal Sources	1,139,370	1,137,645	1,105,772	1,084,454	(21,318)	-2%
<b>Total Revenues</b>	<b>\$ 61,240,070</b>	<b>\$ 61,473,335</b>	<b>\$ 62,001,624</b>	<b>\$ 63,464,550</b>	<b>\$ 1,462,926</b>	<b>2%</b>
<b>Expenditures:</b>						
Instruction	\$ 33,444,620	\$ 36,624,271	\$ 35,683,227	\$ 39,947,650	\$ 4,264,423	12%
Support Services:						
Student Services	2,513,327	2,722,503	2,742,957	4,044,977	1,302,020	47%
Staff Services	3,141,797	3,371,428	3,341,639	3,713,070	371,431	11%
Executive Administration	558,830	666,498	1,080,059	849,263	(230,796)	-21%
School Administration	2,865,742	2,864,960	2,852,311	3,063,904	211,593	7%
Central Administration	3,012,737	3,219,567	3,207,072	3,546,376	339,304	11%
Operation & Maintenance of Facilities	4,992,209	5,093,022	5,106,781	5,114,680	7,899	0%
To and From Transportation	2,184,942	2,309,976	2,278,577	2,342,593	64,016	3%
Community Services	6,233,790	5,908,658	6,488,260	6,017,976	(470,284)	-7%
<b>Total Expenditures</b>	<b>\$ 58,947,994</b>	<b>\$ 62,780,883</b>	<b>\$ 62,780,883</b>	<b>\$ 68,640,489</b>	<b>\$ 5,859,606</b>	<b>9%</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>\$ 2,292,076</b>	<b>\$ (1,307,548)</b>	<b>\$ (779,259)</b>	<b>\$ (5,175,939)</b>	<b>\$ (4,396,680)</b>	<b>564%</b>
<b>Other Financing Sources (Uses):</b>						
Transfer In	-	-	-	-	-	0%
Transfers Out	(180,609)	(398,667)	(370,609)	(370,609)	-	0%
<b>Total Other Financing Sources (Uses)</b>	<b>\$ (180,609)</b>	<b>\$ (398,667)</b>	<b>\$ (370,609)</b>	<b>\$ (370,609)</b>	<b>\$ -</b>	<b>0%</b>
<b>Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures</b>	<b>\$ 2,111,467</b>	<b>\$ (1,706,215)</b>	<b>\$ (1,149,868)</b>	<b>\$ (5,546,548)</b>		
<b>Fund Balances - Beginning of Year</b>	<b>16,636,235</b>	<b>16,128,999</b>	<b>18,747,702</b>	<b>18,747,702</b>		
<b>Fund Balances - End of Year</b>	<b>\$ 18,747,702</b>	<b>\$ 14,422,784</b>	<b>\$ 17,597,834</b>	<b>\$ 13,201,154</b>		
<b>Summary of Fund Balances - End of Year:</b>						
Nonspendable:						
Inventory and prepaid items	\$ 72,835	-	-	-		
Restricted for:						
Community Services	-	-	\$ -	\$ -		
Committed to:						
Economic Stabilization (5%)	3,156,478	3,139,044	3,139,044	3,432,024		
Assigned to Compensated Absences, Recapture:						
Compensated Absences	975,235	975,235	975,235	975,235		
Property Tax Recapture	350,000	-	-	-		
Unassigned	14,193,154	10,308,505	13,483,555	8,793,895		
<b>Total Fund Balances</b>	<b>\$ 18,747,702</b>	<b>\$ 14,422,784</b>	<b>\$ 17,597,834</b>	<b>\$ 13,201,154</b>		
Economic Stabilization (5%) and Unassigned both as a percent of expenditures	17,349,632 29.4%	13,447,549 21.4%	16,622,599 26.5%	12,225,919 17.8%		
2 months of Expenditures: Percent of Expenditures	9,824,666 16.7%	10,463,481 16.7%	10,463,481 16.7%	11,440,082 16.7%		

# Park City School District

## The General Fund Revenues

Current as of: June 19, 2017

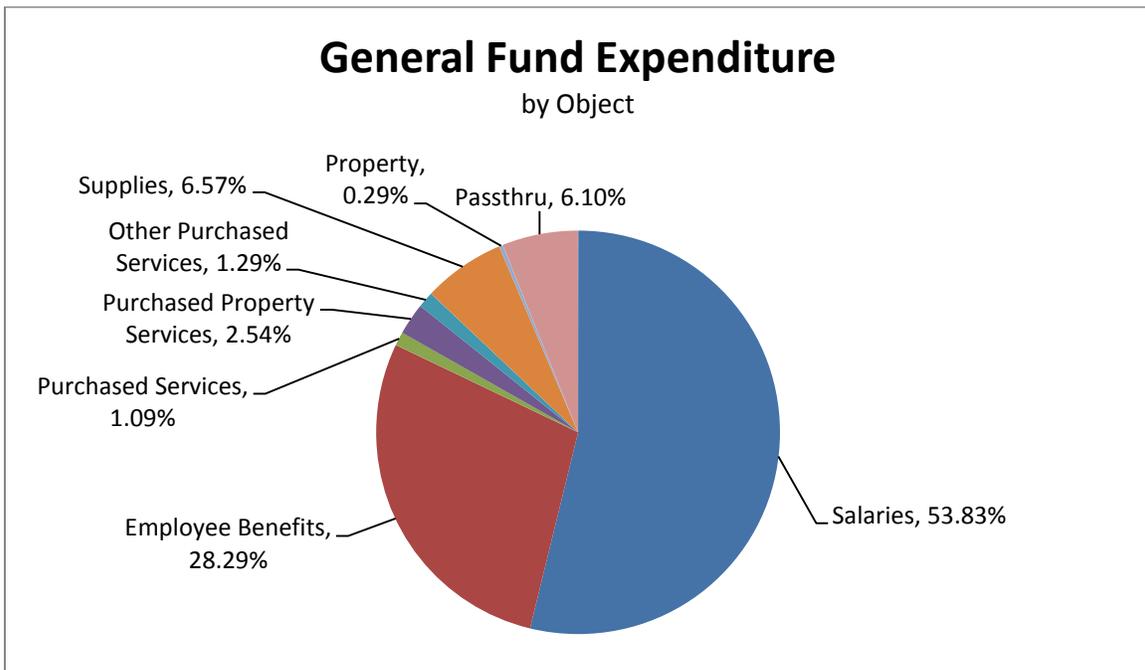
	<u>Actual 2015-2016</u>	<u>Amended 2016-2017</u>	<u>Final 2016-2017</u>	<u>Adopted 2017-2018</u>	<u>FY18-FY17F</u>	
					<u>Variance Amount</u>	<u>Variance Percent</u>
<b>Local Sources:</b>						
1100 - Property Taxes						
Basic	\$ 22,134,631	\$ 23,297,986	\$ 23,297,986	\$ 23,930,357	\$ 632,371	3%
Voted Leeway	17,459,445	17,247,465	17,247,465	17,718,842	471,377	3%
Board Local	13,432,773	13,144,237	13,144,237	13,506,612	362,375	3%
1300 - Tuition	1,180,167	834,620	879,110	927,235	48,125	0%
1500 - Earnings on Investments	220,872	159,811	249,946	249,946	-	0%
1900 - Local Revenue	1,316,013	1,431,148	1,707,663	1,676,207	(31,456)	-2%
1991 - Local Governments	464,535	464,535	464,535	464,535	-	0%
<b>Total Local Sources</b>	<b>\$ 56,208,436</b>	<b>\$ 56,579,802</b>	<b>\$ 56,990,942</b>	<b>\$ 58,473,734</b>	<b>\$ 1,482,792</b>	<b>3%</b>
<b>State Sources:</b>						
<i>Minimum School Program</i>						
3010 - Regular School Programs - K-12	14,202,046	14,746,333	14,786,420	15,551,303	764,883	5%
3020 - Professional Staff	1,592,425	1,653,034	1,661,806	1,748,185	86,379	5%
3025 - Administrative Costs	185,520	191,040	191,040	198,660	7,620	4%
3100 - Special Education	2,643,341	1,338,130	1,319,835	1,391,494	71,659	5%
3155 - Career and Technology Education	492,108	522,233	477,540	505,795	28,255	6%
3230 - Class Size Reduction	885,541	909,468	905,752	963,981	58,229	6%
Less Basic Levy	(20,000,981)	(19,360,238)	(19,342,393)	(20,359,418)	(1,017,025)	5%
<b>Total Basic School Program</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>
<i>Other Minimum School Program</i>						
3260 - Adult High School	52,924	51,293	63,171	54,364	(8,807)	0%
3330 - Accelerated Students	81,134	22,147	86,003	86,003	-	0%
3336 - At-Risk Programs	133,514	108,217	108,262	108,262	-	0%
3405 - Flexible Allocation	168,257	56,134	56,065	55,927	(138)	0%
3415 - Pupil Transportation	887,911	914,373	899,432	926,801	27,369	3%
3520 - School LAND Trust	360,366	398,685	440,703	584,729	144,026	0%
3635 - Critical Languages/Dual Immersion	53,000	53,000	50,000	50,000	-	0%
3641 - Early Intervention	54,628	55,214	55,214	57,460	2,246	4%
3805 - Reading Achievement	28,571	28,571	28,571	28,571	-	0%
3851 - Classroom Supplies and Materials	49,206	55,801	58,108	48,219	(9,889)	0%
3876 - Educator Salary Adjustment	1,596,553	1,596,553	1,661,790	1,661,790	-	0%
3876 - USTAR	206,030	248,727	208,982	99,000	(109,982)	-53%
3900 - Other State Revenue	220,170	167,173	188,609	145,236	(43,373)	-23%
<b>Total Other Minimum School Program</b>	<b>3,892,264</b>	<b>3,755,888</b>	<b>3,904,910</b>	<b>3,906,362</b>	<b>1,452</b>	<b>0%</b>
<b>Total State Support</b>	<b>\$ 3,892,264</b>	<b>\$ 3,755,888</b>	<b>\$ 3,904,910</b>	<b>\$ 3,906,362</b>	<b>\$ 1,452</b>	<b>0%</b>
<b>Federal Sources:</b>						
4520 - IDEA Special Education	760,061	710,388	710,388	735,162	24,774	3%
4530 - Applied Technology	32,763	32,763	32,521	32,521	-	0%
4810 - Forest Reserve	51,194	51,194	51,194	51,194	-	0%
4800 - NCLB	108,618	117,804	81,425	36,648	(44,777)	-55%
4801 - Title I	170,096	225,496	230,244	228,929	(1,315)	-1%
Other Federal	16,638	-	-	-	-	0%
<b>Total Federal Sources</b>	<b>1,139,370</b>	<b>1,137,645</b>	<b>1,105,772</b>	<b>1,084,454</b>	<b>(21,318)</b>	<b>-2%</b>
<b>Total Revenues</b>	<b>\$ 61,240,070</b>	<b>\$ 61,473,335</b>	<b>\$ 62,001,624</b>	<b>\$ 63,464,550</b>	<b>\$ 1,462,926</b>	<b>2%</b>

# Park City School District

The General Fund  
Expenditures

Current as of: June 19, 2017

	Actual 2015-2016	Amended 2016-2017	Final 2016-2017	Adopted 2017-2018	FY18-FY17F	
					Variance Amount	Variance Percent
<b>Total Expenditures</b>						
Salaries	\$ 31,229,693	\$ 33,308,896	\$ 32,869,216	\$ 36,950,567	\$ 4,081,351	12%
Employee Benefits	16,534,057	17,632,441	16,929,373	19,421,058	2,491,685	15%
Purchased Services	407,795	472,704	511,954	745,269	233,315	46%
Purchased Property Services	1,582,535	1,506,646	1,832,809	1,745,265	(87,544)	-5%
Other Purchased Services	811,709	701,962	878,479	886,163	7,684	1%
Supplies	3,764,671	4,443,417	4,427,541	4,510,046	82,505	2%
Property	151,084	158,527	138,715	197,079	58,364	42%
Other	4,466,450	4,556,290	5,192,796	4,185,042	(1,007,754)	-19%
<b>Total Expenditures</b>	<b>\$ 58,947,994</b>	<b>\$ 62,780,883</b>	<b>\$ 62,780,883</b>	<b>\$ 68,640,489</b>	<b>\$ 5,859,606</b>	<b>9%</b>



# Park City School District

## The General Fund Expenditures

Current as of: June 19, 2017

	Actual 2015-2016	Amended 2016-2017	Final 2016-2017	Adopted 2017-2018	FY18-FY17F	
					Variance Amount	Variance Percent
<b>Instruction (1000):</b>						
Salaries:						
131 - Teachers - Certificated	\$ 17,863,000	\$ 19,764,384	\$ 19,272,403	\$ 21,741,311	\$ 2,468,908	13%
132 - Substitute Teachers	234,174	216,642	287,673	279,204	(8,469)	-3%
135 - Special Assignment Contracts	1,051,441	732,658	620,357	493,237	(127,120)	-20%
161 - Paraprofessionals	2,064,116	2,374,485	2,451,281	2,559,289	108,008	4%
Total Salaries	\$ 21,212,731	\$ 23,088,169	\$ 22,631,714	\$ 25,073,041	\$ 2,441,327	11%
Employee Benefits:						
210 - State Retirement	4,517,414	4,815,119	4,756,504	5,427,048	670,544	14%
220 - Social Security	1,551,361	1,645,825	1,652,278	1,866,260	213,982	13%
250 - Group Insurance	4,370,684	4,842,041	4,412,631	5,212,088	799,457	18%
290 - Other Benefits	188,870	214,162	220,078	200,765	(19,313)	-9%
Total Employee Benefits	\$ 10,628,329	\$ 11,517,147	\$ 11,041,491	\$ 12,706,161	\$ 1,664,670	15%
Purchased Services:						
300 - Professional Services	19,625	24,460	43,360	8,904	(34,456)	-79%
500 - Other Services	224,278	180,320	243,390	169,747	(73,643)	-30%
Total Purchased Services	\$ 243,903	\$ 204,780	\$ 286,750	\$ 178,651	\$ (108,099)	-38%
Supplies and Materials:						
610 - 640 - Supplies	671,987	877,409	916,939	1,205,348	288,409	31%
641 - Textbooks	372,160	616,246	486,187	439,368	(46,819)	-10%
670 - Software	177,540	183,276	217,915	149,228	(68,687)	-32%
700 - Property	133,515	117,354	96,997	186,697	89,700	92%
800 - Other	4,455	19,890	5,234	9,156	3,922	0%
Total Supplies and Materials	1,359,657	1,814,175	1,723,272	1,989,797	266,525	15%
Total Instruction	\$ 33,444,620	\$ 36,624,271	\$ 35,683,227	\$ 39,947,650	\$ 4,264,423	12%
<b>Student Services (2100):</b>						
Salaries:						
115 - Supervisors and Directors	192,047	96,054	85,694	184,690	98,996	116%
142 - Guidance & SPED Personnel	911,449	997,820	974,815	1,298,653	323,838	33%
143 - Health Services Personnel	153,562	245,372	290,173	633,036	342,863	118%
152 - Secretarial, Clerical, Para Pro	231,120	232,928	266,126	289,654	23,528	9%
Total Salaries	\$ 1,488,178	\$ 1,572,174	\$ 1,616,808	\$ 2,406,033	\$ 789,225	49%
200 - Employee Benefits	887,660	969,004	951,730	1,425,276	473,546	50%
300 - Purchased Services	84,730	84,373	89,120	100,253	11,133	12%
500 - Other Purchased Services	26,389	30,523	23,048	44,059	21,011	91%
600 - Supplies and Materials	25,226	31,924	60,715	69,156	8,441	14%
700 - Property	1,144	2,200	1,536	200	(1,336)	-87%
800 - Other	-	32,305	-	-	-	0%
Total Student Services	\$ 2,513,327	\$ 2,722,503	\$ 2,742,957	\$ 4,044,977	\$ 1,302,020	47%

# Park City School District

## The General Fund Expenditures

Current as of: June 19, 2017

	<u>Actual</u> <u>2015-2016</u>	<u>Amended</u> <u>2016-2017</u>	<u>Final</u> <u>2016-2017</u>	<u>Adopted</u> <u>2017-2018</u>	<u>FY18-FY17F</u> <u>Variance</u> <u>Amount</u>	<u>Variance</u> <u>Percent</u>
<b>Staff Services (2200):</b>						
Salaries:						
115 - Supervisors and Directors	110,448	112,127	114,693	120,128	5,435	5%
131 - Teacher Prof. Dev., Incl Sub.	1,053,188	1,087,748	1,043,162	1,201,821	158,659	15%
145 - Media Personnel	436,058	483,126	445,861	512,370	66,509	15%
152 and 161 - Paraprofessionals	291,209	306,434	295,282	302,312	7,030	2%
Total Salaries	\$ 1,890,903	\$ 1,989,435	\$ 1,898,998	\$ 2,136,631	\$ 237,633	13%
200 - Employee Benefits	995,060	1,048,031	959,932	1,060,162	100,230	10%
300 - Purchased Services	54,453	79,950	110,028	173,078	63,050	57%
500 - Travel, Communication	130,246	129,638	230,247	245,593	15,346	7%
610 - 630 Supplies	32,726	46,531	57,122	42,996	(14,126)	-25%
644 - Library Books	30,765	37,358	62,874	38,482	(24,392)	-39%
645 - Periodicals	7,644	15,483	22,438	16,128	(6,310)	-28%
646 - Audio Visual, Software	-	-	-	-	-	0%
700 - Property	-	-	-	-	-	0%
800 - Other	-	25,002	-	-	-	0%
Total Instructional Staff Services	\$ 3,141,797	\$ 3,371,428	\$ 3,341,639	\$ 3,713,070	\$ 371,431	11%
<b>Executive Administration (2300):</b>						
Salaries:						
110 - Board and Administration	183,888	208,224	198,714	198,714	-	0%
152 - Secretarial and Communication	77,043	108,472	131,365	163,903	32,538	25%
Total Salaries	\$ 260,931	\$ 316,696	\$ 330,079	\$ 362,617	\$ 32,538	10%
200 - Employee Benefits	233,947	287,211	245,482	255,749	10,267	4%
300 - Purchased Services	749	749	11,257	161,257	150,000	1333%
400 - Purchased Property Services	-	-	-	-	-	0%
500 - Other Purchased Services	49,724	42,742	50,932	59,491	8,559	17%
600 - Supplies and Materials	13,479	19,100	9,214	10,149	935	10%
800 - Other	-	-	433,095	-	(433,095)	-100%
Total Board and Superintendent	\$ 558,830	\$ 666,498	\$ 1,080,059	\$ 849,263	\$ (230,796)	-21%
<b>School Administration (2400):</b>						
Salaries:						
121 - Principals and Assistants	1,122,295	1,085,064	1,104,806	1,176,712	71,906	7%
152 - Secretarial and Clerical	442,049	453,691	453,455	478,661	25,206	6%
100 - Other Salaries	160,732	109,712	63,661	120,866	57,205	90%
Total Salaries	\$ 1,725,076	\$ 1,648,467	\$ 1,621,922	\$ 1,776,239	\$ 154,317	10%
200 - Employee Benefits	1,034,147	1,054,698	1,094,238	1,151,358	57,120	5%
400 - Purchased Property Services	53,631	82,895	52,740	52,740	-	0%
500 - Other Purchased Services	46,068	57,500	61,340	61,340	-	0%
600 - Supplies & Materials	6,820	21,400	22,071	22,227	156	1%
Total School Administration	\$ 2,865,742	\$ 2,864,960	\$ 2,852,311	\$ 3,063,904	\$ 211,593	7%
<b>Central Services (2500):</b>						
100 - Salaries	1,371,440	1,441,212	1,437,099	1,624,592	187,493	13%
200 - Employee Benefits	699,750	724,008	707,764	788,585	80,821	11%
300 - Purchased Services	163,280	170,540	154,873	199,873	45,000	29%
400 - Purchased Property Services	138,465	205,733	193,170	248,530	55,360	29%
500 - Other Purchased Services	155,691	165,824	157,493	185,599	28,106	18%
600 - Supplies and Materials	473,875	477,250	523,300	495,638	(27,662)	-5%
700 - Property	8,517	30,000	31,559	1,559	(30,000)	-95%
800 - Other	1,719	5,000	1,814	2,000	186	10%
Total Central Services	\$ 3,012,737	\$ 3,219,567	\$ 3,207,072	\$ 3,546,376	\$ 339,304	11%

# Park City School District

## The General Fund Expenditures

Current as of: June 19, 2017

	FY18-FY17F					
	Actual 2015-2016	Amended 2016-2017	Final 2016-2017	Adopted 2017-2018	Variance Amount	Variance Percent
<b>Operation &amp; Maint. of Facilities (2600):</b>						
Salaries:						
100 - Salaries	1,251,417	1,380,614	1,283,865	1,395,566	111,701	9%
200 - Employee Benefits	871,404	960,076	845,005	900,737	55,732	7%
300 - Purchased Services	100	-	-	-	-	0%
400 - Purchased Property Services	1,373,879	1,182,702	1,551,583	1,408,679	(142,904)	-9%
500 - Other Purchased Services	54,235	36,850	52,934	53,313	379	1%
600 - Supplies and Materials	1,440,889	1,532,780	1,373,394	1,356,385	(17,009)	-1%
700 - Property	285	-	-	-	-	0%
Total Operation & Maintenance	<u>\$ 4,992,209</u>	<u>\$ 5,093,022</u>	<u>\$ 5,106,781</u>	<u>\$ 5,114,680</u>	<u>\$ 7,899</u>	<u>0%</u>
<b>To and From Student Trans. (2700):</b>						
Salaries:						
152 - Secretarial and Clerical	79,828	91,707	89,035	93,353	4,318	5%
171 - Transportation Supervisors	64,561	67,144	69,758	71,762	2,004	3%
172 - Bus Drivers	682,555	678,989	687,425	717,111	29,686	4%
173 - Mechanics	174,781	181,791	179,756	188,680	8,924	5%
100 - Other Salaries	48,062	49,761	50,156	52,869	2,713	5%
Total Salaries	<u>\$ 1,049,787</u>	<u>\$ 1,069,392</u>	<u>\$ 1,076,130</u>	<u>\$ 1,123,775</u>	<u>\$ 47,645</u>	<u>4%</u>
200 - Employee Benefits	680,787	699,419	665,368	680,299	14,931	2%
300 - Purchased Services	5,992	58,428	24,840	23,428	(1,412)	-6%
400 - Purchased Property Services	16,560	35,316	35,316	35,316	-	0%
500 - Other Purchased Services	69,944	2,739	4,448	3,008	(1,440)	-32%
600 - Other Supplies	236,878	227,359	253,067	257,359	4,292	2%
626 - Motor Fuel	124,994	217,323	219,408	219,408	-	0%
800 - Cost Allocation	-	-	-	-	-	0%
Total Student Transportation	<u>\$ 2,184,942</u>	<u>\$ 2,309,976</u>	<u>\$ 2,278,577</u>	<u>\$ 2,342,593</u>	<u>\$ 64,016</u>	<u>3%</u>
<b>Community Services (3300):</b>						
100 - Salaries	979,230	802,737	972,601	1,052,073	79,472	8%
200 - Employee Benefits	502,973	372,847	418,363	452,731	34,368	8%
300 - Purchased Services	78,866	54,204	78,476	78,476	-	0%
400 - Purchased Property Services	-	-	-	-	-	0%
500 - Other Purchased Services	55,134	55,826	54,647	64,013	9,366	17%
600 - Supplies	149,688	139,978	202,897	188,174	(14,723)	-7%
700 - Equipment	7,623	8,973	8,623	8,623	-	0%
800 - Other Misc	11,676	13,855	18,507	14,018	(4,489)	-24%
890 - Other Statutory Pass Thru	4,448,600	4,460,238	4,734,146	4,159,868	(574,278)	-12%
Total Community Services	<u>\$ 6,233,790</u>	<u>\$ 5,908,658</u>	<u>\$ 6,488,260</u>	<u>\$ 6,017,976</u>	<u>\$ (470,284)</u>	<u>-7%</u>
<b>Total Expenditures</b>	<u><b>\$ 58,947,994</b></u>	<u><b>\$ 62,780,883</b></u>	<u><b>\$ 62,780,883</b></u>	<u><b>\$ 68,640,489</b></u>	<u><b>\$ 5,859,606</b></u>	<u><b>9%</b></u>

## General Fund Sustainability

### Park City School District

#### General Fund

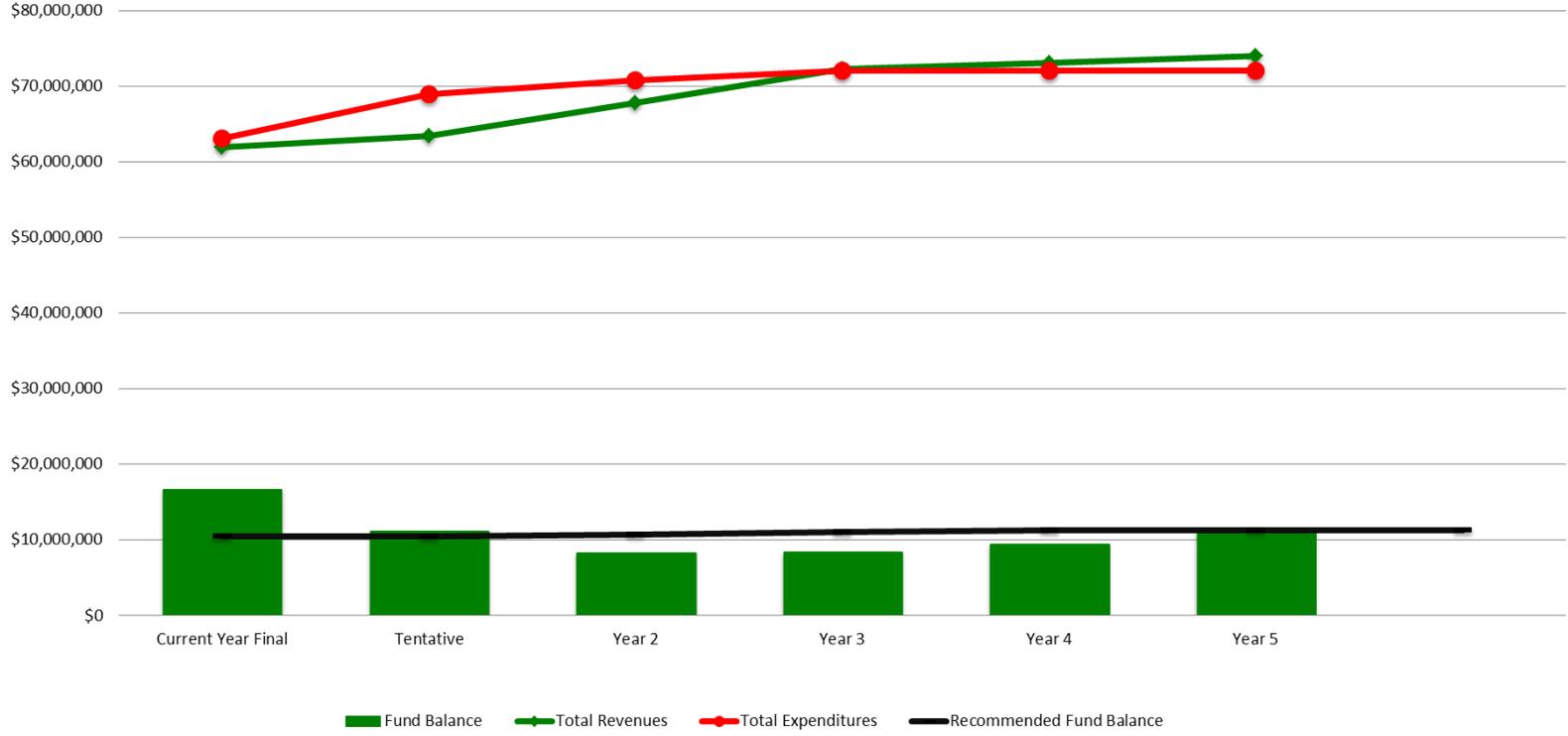
#### Budget Forecast Tool

	Actual 2015-2016	Current Year Final 2016-2017	Adopted 2017-2018	Year 2 2018-2019	Year 3 2019-2020	Year 4 2020-2021	Year 5 2021-2022
<b>Revenues:</b>							
Local Sources	\$ 56,208,436	\$ 56,990,942	\$ 58,473,734	\$ 62,880,144	\$ 67,294,698	\$ 68,169,559	\$ 69,052,892
State Sources	3,892,264	3,904,910	3,906,362	3,906,362	3,906,362	3,906,362	3,906,362
Federal Sources	1,139,370	1,105,772	1,084,454	1,084,454	1,084,454	1,084,454	1,084,454
<b>Total Revenues</b>	<b>\$ 61,240,070</b>	<b>\$ 62,001,624</b>	<b>\$ 63,464,550</b>	<b>\$ 67,870,960</b>	<b>\$ 72,285,514</b>	<b>\$ 73,160,375</b>	<b>\$ 74,043,708</b>
New Property Tax Revenue Growth			0.00%	1.40%	1.40%	1.40%	1.40%
Tax Increase	-	-	-	3,548,000	3,548,000	-	-
<b>Expenditures:</b>							
Base Budget	\$ 58,947,994	\$ 62,780,883	\$ 60,774,913	\$ 69,011,098	\$ 70,758,576	\$ 72,132,675	\$ 72,132,675
Base Adjustments	180,609	370,609	370,609	-	(190,000)	-	-
Compensation Considerations	-	-	4,896,555	1,241,998	1,259,899	-	-
Additional Budget Considerations (enrolment growth, etc.)	-	-	2,969,021	505,480	304,200	-	-
<b>Total Expenditures</b>	<b>\$ 59,128,603</b>	<b>\$ 63,151,492</b>	<b>\$ 69,011,098</b>	<b>\$ 70,758,576</b>	<b>\$ 72,132,675</b>	<b>\$ 72,132,675</b>	<b>\$ 72,132,675</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>\$ 2,111,467</b>	<b>\$ (1,149,868)</b>	<b>\$ (5,546,548)</b>	<b>\$ (2,887,616)</b>	<b>\$ 152,839</b>	<b>\$ 1,027,700</b>	<b>\$ 1,911,033</b>
Available Rainy Day Funds - Beginning of Year	15,196,058	17,349,632	16,622,599	11,076,051	8,188,435	8,341,274	9,368,974
Rainy Day Funds - End of Year	\$ 17,349,632	\$ 16,622,599	\$ 11,076,051	\$ 8,188,435	\$ 8,341,274	\$ 9,368,974	\$ 11,280,007
Recommended Level of Rainy Day Funds (2 Months School Operating Expenses)	\$ 9,824,666	\$ 10,463,481	\$ 10,690,082	\$ 11,043,096	\$ 11,303,779	\$ 11,272,113	\$ 11,272,113
<b>Excess (Deficiency) of Recommended Rainy Day Funds</b>	<b>\$ 7,524,966</b>	<b>\$ 6,159,118</b>	<b>\$ 385,970</b>	<b>\$ (2,854,661)</b>	<b>\$ (2,962,505)</b>	<b>\$ (1,903,139)</b>	<b>\$ 7,895</b>

#### Assumptions

WPU value growth 2% per annum	Estimated Tax Increase Impacts:					
New propoerty revenue growth 1.4% per annum	\$650,000 Residential	-	86.98	86.98	-	-
	\$650,000 Secondary/Commercial	-	158.14	158.14	-	-

### Revenue and Rainy Day Fund Balance Impacts



## **STUDENT ACTIVITIES FUND**

The Student Activities Fund is used to account for the student body activity funds held by the district. Student Activities Fund accounts for all monies that flow through the individual school checking accounts including club accounts, athletic programs, class fees, vending receipts, student activity fees, etc. Although these funds are collected, spent, and managed by the schools, the district has fiscal oversight responsibility for these student monies. This fund facilitates accountability, auditing, budgeting, and reporting requirements at the school level.

# Park City School District

## Student Activity Fund Revenues

Current as of: June 19, 2017

	Actual 2015-2016	Amended 2016-2017	Final 2016-2017	Adopted 2017-2018	FY18-FY17F	
					Variance Amount	Variance Percent
<b>Local Sources:</b>						
1700 - Student Activities	1,832,166	1,913,916	1,913,916	1,913,916	-	0%
<b>Total Local Sources</b>	<b>\$ 1,832,166</b>	<b>\$ 1,913,916</b>	<b>\$ 1,913,916</b>	<b>\$ 1,913,916</b>	<b>\$ -</b>	<b>0%</b>
<b>Total Revenues</b>	<b>\$ 1,832,166</b>	<b>\$ 1,913,916</b>	<b>\$ 1,913,916</b>	<b>\$ 1,913,916</b>	<b>\$ -</b>	<b>0%</b>

## Expenditures

	Actual 2015-2016	Amended 2016-2017	Final 2016-2017	Adopted 2017-2018	FY18-FY17F	
					Variance Amount	Percent Change
<b>Non-Instructional Services</b>						
100 - Salaries	\$ 45,817	\$ 33,895	\$ 53,698	\$ 54,463	\$ 765	1%
200 - Employee Benefits	14,570	12,512	18,525	18,582	57	0%
300 - Purchased Services	750	-	-	-	-	0%
500 - Other Purchased Services	57,720	43,889	41,673	41,673	-	0%
600 - Supplies	1,622,919	1,795,822	1,796,130	1,796,130	-	0%
800 - Other	1,337	1,314	1,131	1,131	-	0%
<b>Total Expenditures</b>	<b>\$ 1,743,113</b>	<b>\$ 1,887,432</b>	<b>\$ 1,911,157</b>	<b>\$ 1,911,979</b>	<b>\$ 822</b>	<b>0%</b>

Excess (Deficiency) for Year	\$ 89,053	\$ 26,484	\$ 2,759	\$ 1,937
Fund Balances - Beginning of Year	597,924	623,882	686,977	686,977
Fund Balances - End of Year	<b>\$ 686,977</b>	<b>\$ 650,366</b>	<b>\$ 689,736</b>	<b>\$ 688,914</b>

### Summary of Fund Balances - End of Year:

Reserved for:				
Assigned to Schools	686,977	650,366	689,736	689,736
Undesignated (Available for Appropriation)	-	-	-	-
<b>Total Fund Balances</b>	<b>\$ 686,977</b>	<b>\$ 650,366</b>	<b>\$ 689,736</b>	<b>\$ 689,736</b>

## **TAX INCREMENT FINANCING FUND**

In addition to property taxes the district levies for its own purposes, the district levies property taxes for Park City Redevelopment Agency (the Agency), a legally separate governmental entity, which is reported as a component unit of Park City Municipal Corporation, in accordance with the Community Development and Renewal Agencies Act (Utah Code 17C-1). These taxes are forwarded directly by Summit County to the Agency as the taxes are collected by Summit County.

Property tax revenue (or incremental taxes) from increased assessed values within project areas are earmarked to finance urban renewal, economic development, and community development projects managed by the Agency. Project completion dates range from 2021 to 2031.

# Park City School District

## Tax Increment Financing Fund Revenues

Current as of: June 19, 2017

	<i>Actual</i> <i>2015-2016</i>	<i>Amended</i> <i>2016-2017</i>	<i>Final</i> <i>2016-2017</i>	<i>Adopted</i> <i>2017-2018</i>	<i>FY18-FY17F</i>	
					<i>Variance</i> <i>Amount</i>	<i>Variance</i> <i>Percent</i>
<b>Local Sources:</b>						
1100 - Property Taxes						
Basic	\$ 763,893	\$ 763,893	\$ 748,599	\$ 748,599	\$ -	0%
Voted Leeway	582,160	582,160	554,187	554,187	-	0%
Board Local	447,951	447,951	422,344	422,344	-	0%
Local Capital Outlay	168,972	168,972	160,893	160,893	-	0%
<b>Total Revenues</b>	<b>\$ 1,962,976</b>	<b>\$ 1,962,976</b>	<b>\$ 1,886,023</b>	<b>\$ 1,886,023</b>	<b>\$ -</b>	<b>0%</b>

## Expenditures

	<i>Actual</i> <i>2015-2016</i>	<i>Amended</i> <i>2016-2017</i>	<i>Final</i> <i>2016-2017</i>	<i>Adopted</i> <i>2017-2018</i>	<i>FY18-FY17F</i>	
					<i>Variance</i> <i>Amount</i>	<i>Variance</i> <i>Percent</i>
<b>Non-Instructional Services</b>						
890 - Other	1,962,976	1,962,976	1,886,023	1,886,023	-	0%
<b>Total Expenditures</b>	<b>\$ 1,962,976</b>	<b>\$ 1,962,976</b>	<b>\$ 1,886,023</b>	<b>\$ 1,886,023</b>	<b>\$ -</b>	<b>0%</b>
Excess (Deficiency) for Year	\$ -	\$ -	\$ -	\$ -		
Fund Balances - Beginning of Year	-	-	-	-		
Fund Balances - End of Year	\$ -	\$ -	\$ -	\$ -		

**Notes:**

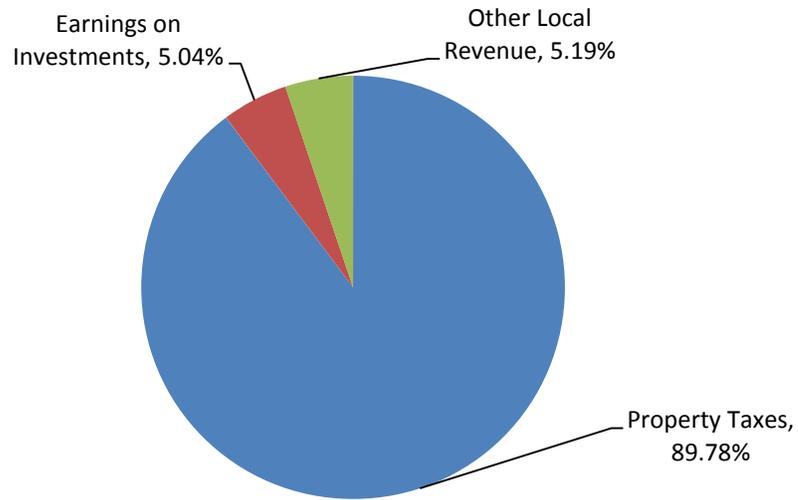
Park City School District receives approximately \$750,000 in mitigation payments from the RDAs. These revenues are reported in the General and Capital funds.

## **CAPITAL PROJECTS FUND**

The Capital Projects Fund is used to account for the acquisition and construction of major capital facilities (new construction, renovations and facility additions) and other general fixed assets other than those financed by debt service or General Fund.

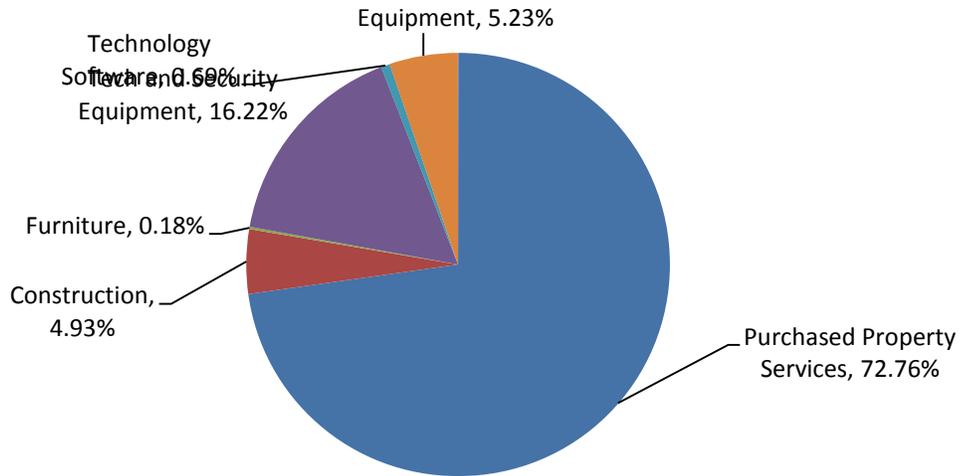
## Capital Projects Fund Revenues

Preliminary Budget Fiscal Year 2018



## Capital Projects Fund Expenditures

Preliminary Budget Fiscal Year 2018



# Park City School District

## Capital Projects Fund Revenues

Current as of: June 19, 2017

	Actual 2015-2016	Amended 2016-2017	Final 2016-2017	Adopted 2017-2018	FY18-FY17F	
					Variance Amount	Variance Percent
<b>Local Sources:</b>						
1100 - Property Taxes						
Local Capital Outlay	\$ 5,063,229	\$ 5,007,329	\$ 5,007,329	\$ 5,143,196	\$ 135,867	3%
1500 - Earnings on Investments	161,486	201,229	288,504	288,504	-	0%
1900 - Other Local Revenue	296,998	296,998	296,998	296,998	-	0%
Total Local Sources	5,521,713	5,505,556	5,592,831	5,728,698	135,867	2%
<b>Total Revenues</b>	<b>\$ 5,521,713</b>	<b>\$ 5,505,556</b>	<b>\$ 5,592,831</b>	<b>\$ 5,728,698</b>	<b>\$ 135,867</b>	<b>2%</b>

## Expenditures

	Actual 2015-2016	Amended 2015-2016	Final 2016-2017	Adopted 2017-2018	FY18-FY17F	
					Adopted 2017-2018	Variance Percent
<b>Capital Outlay:</b>						
300 - Purchased Services	\$ 74,234	\$ -	-	-	-	0%
400 - Purchased Property Services	2,522,936	6,423,063	\$ 3,881,894	\$ 7,380,500	\$ 3,498,606	90%
500 - Other Purchased Services	3,577	-	-	-	-	0%
700 - Property	-	75,000	75,000	500,000	425,000	0%
732 - School Buses	-	340,000	340,000	-	(340,000)	0%
733 - Furniture	18,260	17,511	32,611	18,241	(14,370)	(44%)
734 - Tech and Security Equipment	1,909,658	1,860,000	1,860,000	1,310,000	(550,000)	(30%)
735 - Non-Bus Vehicles	-	-	-	335,000	335,000	0%
736 - Technology Software	54,741	85,000	85,000	70,000	(15,000)	(18%)
739 - Equipment	319,852	366,643	492,847	530,045	37,198	8%
<b>Total Expenditures</b>	<b>\$ 4,903,258</b>	<b>\$ 9,167,217</b>	<b>\$ 6,767,352</b>	<b>\$ 10,143,786</b>	<b>\$ 3,376,434</b>	<b>50%</b>

Excess (Deficiency) for Year                   \$ 618,455   \$ (3,661,661)   \$ (1,174,521)   \$ (4,415,088)

### Other Financing Sources (Uses):

Transfers In (Out)	-	-	-	-	-	-
Sale of Capital Assets	24,242	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>\$ 24,242</b>	<b>\$ -</b>				

Fund Balances - Beginning of Year           21,020,301   20,008,016   21,662,998   21,662,998  
Fund Balances - End of Year                   **\$ 21,662,998**   **\$ 16,346,355**   **\$ 20,488,477**   **\$ 17,247,910**

### Summary of Fund Balances - End of Year:

Committed to:						
Capital Projects	21,662,998	16,346,355	20,488,477	17,247,910		
Unassigned	-	-	-	-		
<b>Total Fund Balances</b>	<b>\$ 21,662,998</b>	<b>\$ 16,346,355</b>	<b>\$ 20,488,477</b>	<b>\$ 17,247,910</b>		

Capital Fund Change Summary

**FY2018 ADOPTED CAPITAL FUND BUDGET**

**Adopted FY2018 Budget Revenue Changes**

**Revenue Changes**

*Local Sources*

Property Tax estimate	\$ 5,077,546
Property Tax new growth estimate	65,650
Other revenue	-
<b>Total FY2018 Revenue Changes</b>	<b>\$ 5,143,196</b>
<b>Tax Increase</b>	<b>\$ -</b>
<b>Projected FY2017 General Fund Balance</b>	<b>\$ 20,488,477</b>

**Adopted FY2018 Expenditure Proposals**

**FY2018 Adopted Expenditure Proposals**

Capital Projects	\$ 2,887,500
Portables	650,000
One to One Initiative	850,000
Principal & Program Allocations	328,300
Architect & Engineering	3,303,000
General Contractor	2,125,000

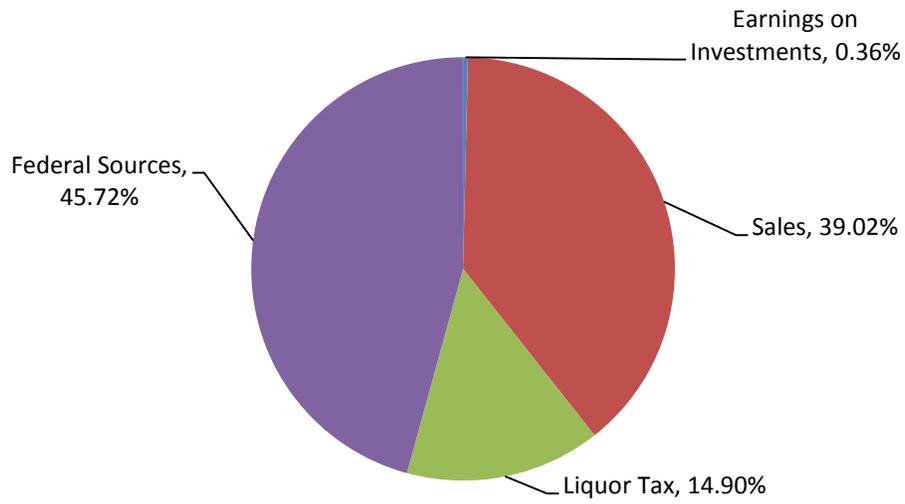
<b>Total FY2018 Adopted Expenditure Proposals</b>	<b>\$ 10,143,800</b>
<b>Beginning Balance</b>	<b>\$ 20,488,477</b>
<b>Ending Balance</b>	<b>\$ 15,487,873</b>

## **FOOD SERVICES FUND**

The Food Services Fund accounts for all activities conducted by the Food Services Department, which provides meals to students and faculty. The Food Services Fund includes all revenues and operating expenses associated with providing high quality, nutritious, low cost meals. This fund is self-sustaining through meal charges and substantial state and federal subsidies.

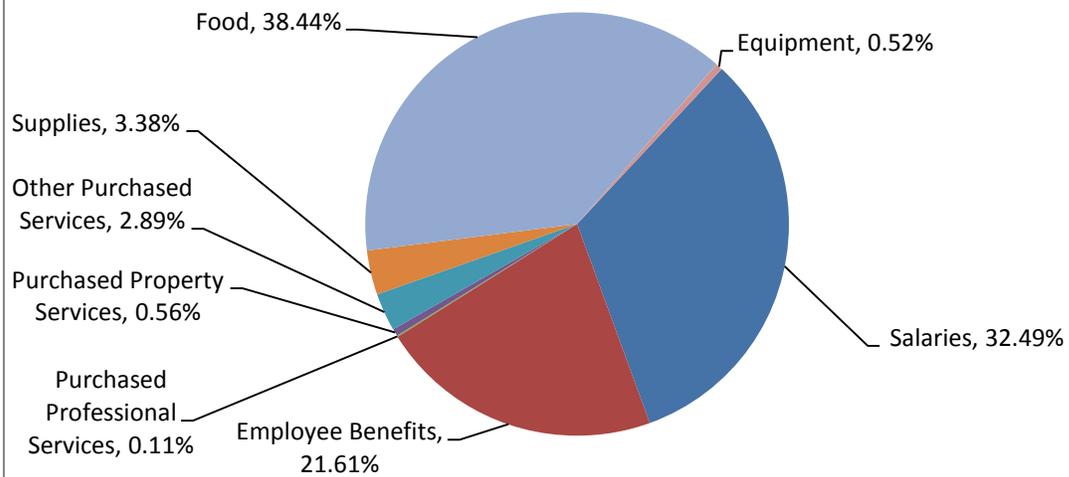
## Food Services Revenues

Preliminary Budget Fiscal Year 2018



## Food Services Expenditures

Preliminary Budget Fiscal Year 2018



# Park City School District

## Food Services Revenues

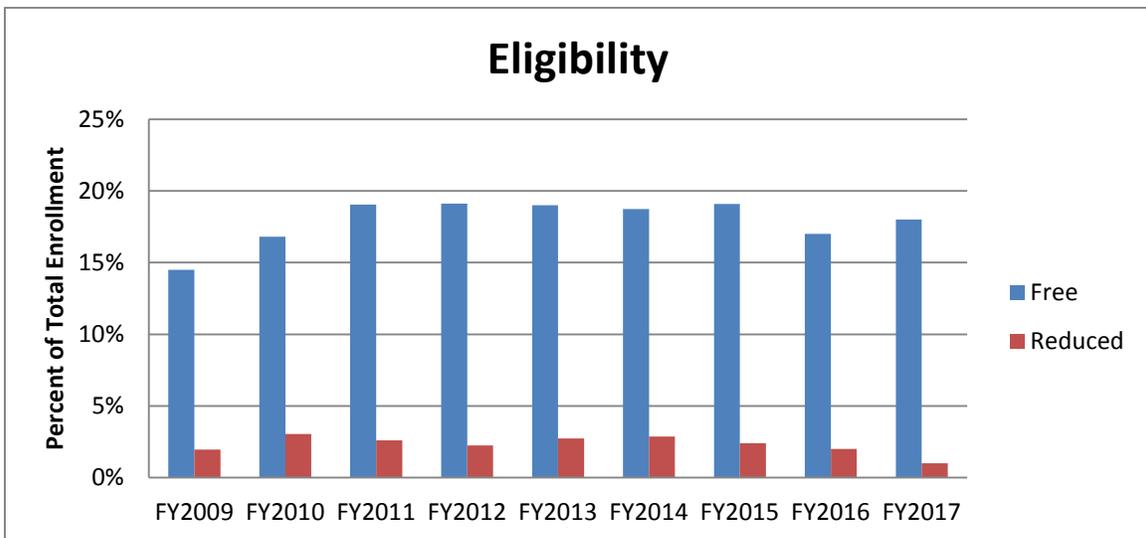
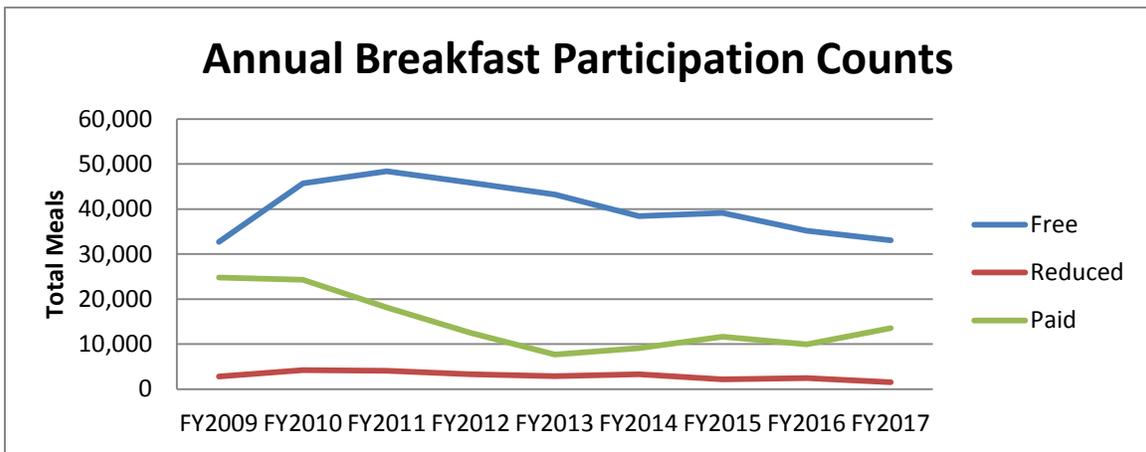
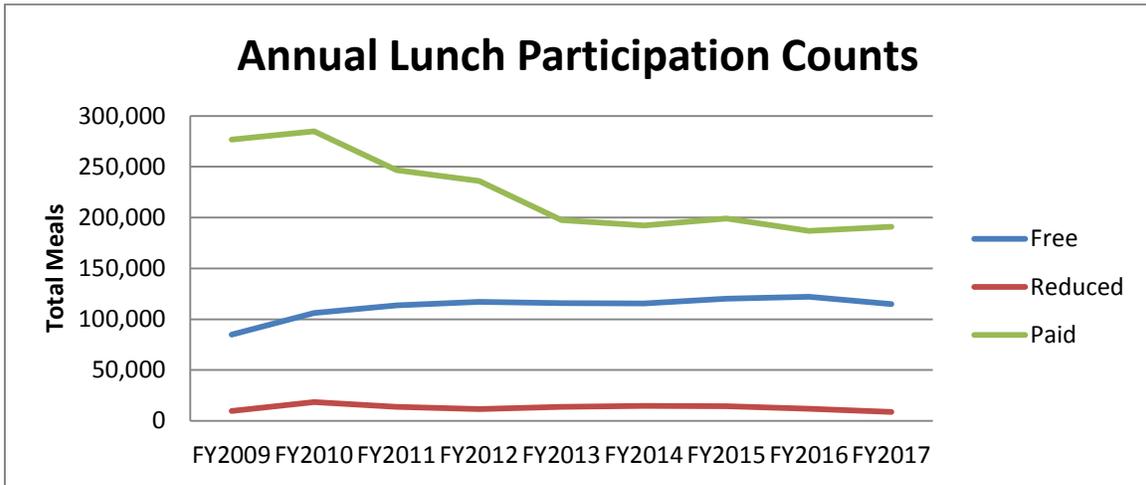
Current as of: June 19, 2017

	Actual 2015-2016	Amended 2016-2017	Final 2016-2017	Adopted 2017-2018	FY18-FY17F	
					Variance Amount	Variance Percent
<b>Local Sources:</b>						
1500 - Earnings on Investments	\$ 1,904	\$ 4,109	\$ 5,591	\$ 5,591	\$ -	0%
1610 - Sales to Pupils	506,729	622,488	507,844	530,720	22,876	5%
1620 - Sales to Adults	5,717	12,701	7,341	7,671	330	4%
1690 - Other Local Revenue	65,990	1,328	63,749	63,749	-	0%
Total Local Sources	580,340	640,626	584,525	607,731	23,206	4%
<b>State Sources:</b>						
3770 - Liquor Tax	234,710	244,881	229,929	229,929	-	0%
Total State Sources	234,710	244,881	229,929	229,929	-	0%
<b>Federal Sources:</b>						
4571 - Lunch Reimbursement	481,499	469,851	484,837	484,837	-	0%
4574 - Breakfast Reimbursement	73,839	81,190	72,150	72,150	-	0%
4500 - Other Programs	14,424	13,470	17,605	17,605	-	0%
4970 - Donated Commodities	131,081	90,855	131,081	131,081	-	0%
Total Federal Sources	700,843	655,366	705,673	705,673	-	0%
<b>Total Revenues</b>	<b>\$ 1,515,893</b>	<b>\$ 1,540,873</b>	<b>\$ 1,520,127</b>	<b>\$ 1,543,333</b>	<b>\$ 23,206</b>	<b>2%</b>

## Expenditures

	Actual 2015-2016	Amended 2016-2017	Final 2016-2017	Adopted 2017-2018	FY18-FY17F	
					- Variance	- Percent
<b>Food Services:</b>						
100 - Salaries	\$ 542,392	\$ 613,077	\$ 556,064	\$ 588,631	\$ 32,567	6%
200 - Employee Benefits	313,179	333,222	269,095	391,499	122,404	45%
300 - Purchased Professional Services	5,229	6,562	2,000	2,000	-	0%
400 - Purchased Property Services	10,578	15,503	10,079	10,079	-	0%
500 - Other Purchased Services	44,055	55,921	52,348	52,348	-	0%
600 - Supplies	49,364	36,743	61,251	61,251	-	0%
630 - Food	553,965	668,189	696,302	696,302	-	0%
700 - Equipment	2,535	1,814	9,409	9,409	-	0%
Total Expenditures	\$ 1,521,297	\$ 1,731,031	\$ 1,656,548	\$ 1,811,519	\$ 154,971	9%
Excess (Deficiency) for Year	\$ (5,404)	\$ (190,158)	\$ (136,421)	\$ (268,186)		
<b>Other Financing Sources (Uses):</b>						
Transfers In (Out)	-	190,000	190,000	190,000		
Fund Balances - Beginning of Year	402,668	423,861	397,264	450,843		
Fund Balances - End of Year	\$ 397,264	\$ 423,703	\$ 450,843	\$ 372,657		

## School Meal Participation



## **FIDUCIARY FUNDS**

The Park City Education Foundation (PCEF) is a separate legal entity. Led by private citizens of various communities and professions, the PCEF secures contributions from private sources to fund enrichment and learning projects not funded through the normal budgetary process of the district.

As an education foundation, PCEF, its board, its donors and its volunteers have great devotion for student success in our community. PCEF believes in its potential to have significant impact in higher education, the workforce, and the world. PCEF believes its grants open doors, ignite dreams, and launch passions. All of its efforts are strongly grounded by its mission of enhancing academic achievement.

Included in this preliminary budget are early budget estimates for PCEF. Final budgets will be adopted by PCEF board at a later time.

# Park City School District

## Park City Education Foundation Revenues

Current as of: June 19, 2017

	<u>Actual</u> <u>2015-2016</u>	<u>Amended</u> <u>2016-2017</u>	<u>Final</u> <u>2016-2017</u>	<u>Adopted</u> <u>2017-2018</u>	<u>FY18-FY17F</u>	
					<u>Variance</u> <u>Amount</u>	<u>Variance</u> <u>Percent</u>
<b>Local Sources:</b>						
1500 - Earnings on Investments	\$ 115,444	\$ -	\$ -	\$ -	\$ -	0%
1900 - Other Local Revenue	1,622,504	1,695,000	1,695,000	1,695,000	-	0%
<b>Total Revenues</b>	<b>\$ 1,737,948</b>	<b>\$ 1,695,000</b>	<b>\$ 1,695,000</b>	<b>\$ 1,695,000</b>	<b>\$ -</b>	<b>0%</b>

## Expenditures

	<u>Actual</u> <u>2015-2016</u>	<u>Amended</u> <u>2016-2017</u>	<u>Final</u> <u>2016-2017</u>	<u>Adopted</u> <u>2017-2018</u>	<u>FY18-FY17F</u>	
					<u>Adopted</u> <u>2017-2018</u>	<u>Variance</u> <u>Percent</u>
100 - Salaries	\$ 247,427	\$ 249,342	\$ 311,053	\$ 319,122	\$ 8,069	3%
200 - Employee Benefits	120,534	123,627	167,442	169,971	2,529	2%
300 - Purchased Professional Services	-	1,800	1,800	1,800	-	0%
400 - Purchased Property Services	-	-	-	-	-	0%
500 - Other Purchased Services	1,066,451	1,121,000	1,119,988	1,340,388	220,400	20%
600 - Supplies	183,705	179,800	179,800	179,800	-	0%
700 - Equipment	4,415	-	-	-	-	0%
800 - Other	-	2,400	2,400	2,400	-	0%
<b>Total Expenditures</b>	<b>\$ 1,622,532</b>	<b>\$ 1,677,969</b>	<b>\$ 1,782,483</b>	<b>\$ 2,013,481</b>	<b>\$ 230,998</b>	<b>13%</b>

Excess (Deficiency) for Year \$ 115,416 \$ 17,031 \$ (87,483) \$ (318,481)

### Other Financing Sources (Uses):

Transfer In	180,609	208,667	180,609	180,609	-	0%
Transfers Out	-	-	-	-	-	0%
<b>Total Other Financing Sources (Uses)</b>	<b>\$ 180,609</b>	<b>\$ 208,667</b>	<b>\$ 180,609</b>	<b>\$ 180,609</b>	<b>\$ -</b>	<b>0%</b>

Fund Balances - Beginning of Year 1,488,548 1,518,260 1,784,573 1,784,573  
 Fund Balances - End of Year \$ 1,784,573 \$ 1,743,958 \$ 1,877,699 \$ 1,646,701

## **ADDITIONAL INFORMATION**

## Fall Enrollment History

Park City School District Total Enrollment by Grade

Total Enrollment	Actual	Projected	Projected							
PC District	Oct 1, 09	Oct 1, 10	Oct 1, 11	Oct 1, 12	Oct 1, 13	Oct 1, 14	Oct 1, 15	Oct 1, 16	Oct 1, 17	Change
Kindergarten	283	237	260	303	254	296	248	268	295	27
First	356	323	292	312	348	307	342	302	318	16
Second	360	335	329	317	328	357	305	356	315	(41)
Third	346	334	337	337	341	336	371	324	371	47
Fourth	373	317	327	342	361	370	355	391	344	(47)
Fifth	361	349	321	336	371	370	374	355	401	46
Sixth	361	337	359	322	364	402	397	403	378	(25)
Seventh	361	334	364	359	358	398	401	411	420	9
Eighth	371	351	342	370	388	387	424	423	433	10
Ninth	352	360	377	340	398	390	400	446	436	(10)
Tenth	345	361	369	368	356	404	402	405	452	47
Eleventh	344	358	362	374	393	338	399	405	407	2
Twelfth	348	353	361	341	370	384	348	402	401	(1)
<b>Subtotal</b>	4,561	4,349	4,400	4,421	4,630	4,739	4,766	4,891	4,971	80
<b>Total:</b>	<b>4,561</b>	<b>4,349</b>	<b>4,400</b>	<b>4,421</b>	<b>4,630</b>	<b>4,739</b>	<b>4,766</b>	<b>4,891</b>	<b>4,971</b>	<b>80</b>
<b>Change</b>	87	-212	51	21	209	109	27	125	80	80
<b>Percent Change</b>	1.9%	-4.6%	1.2%	0.5%	4.7%	2.4%	0.6%	2.6%	1.6%	1.6%

## Tax History

**PARK CITY SCHOOL DISTRICT**  
**HISTORICAL SUMMARIES OF TAXABLE VALUES OF PROPERTY**  
 Tax (Calendar) Years 2016 through 2009

	2016		2015		2014		2013		2012		2011		2010		2009	
	Taxable Value	% of TV	Taxable Value	Taxable Value	Taxable Value	Taxable Value	Taxable Value	Taxable Value	Taxable Value	Taxable Value						
<b>Set by County Assessor-Locally Assessed</b>																
Real property:																
Primary residential	\$ 3,830,045,477	27.0%	\$ 3,443,252,037	\$ 3,122,215,248	\$ 2,892,826,137	\$ 2,862,336,394	\$ 2,925,858,747	\$ 3,029,213,570	\$ 3,578,389,700							
Other residential	7,774,700,795	54.9%	7,220,873,340	6,612,872,484	6,218,201,425	6,086,020,786	6,052,611,082	5,904,039,678	6,556,013,225							
Commercial and industrial	1,242,128,912	8.8%	1,177,768,827	1,160,545,704	1,158,599,259	1,212,881,295	1,270,082,541	1,170,789,346	1,137,349,985							
Agricultural and Farmland Assessment Act (FAA)	14,299,539	0.1%	13,323,553	12,685,696	12,307,890	12,360,621	119,789,969	12,472,480	12,470,310							
Unimproved non FAA	904,724,555	6.4%	863,535,095	814,990,352	839,175,932	869,098,098	825,110,164	934,685,521	1,147,542,323							
<b>Total real property</b>	<b>\$ 13,765,899,278</b>	<b>97.2%</b>	<b>12,718,752,852</b>	<b>11,723,309,484</b>	<b>11,121,110,643</b>	<b>11,042,697,194</b>	<b>11,193,452,503</b>	<b>11,051,200,595</b>	<b>12,431,765,543</b>							
Personal property	194,919,398	1.4%	172,475,032	176,634,304	178,557,487	188,634,918	184,812,750	166,524,544	175,045,771							
Fee in lieu (motor vehicles, etc.)	101,305,708	0.7%	98,037,941	85,903,740	92,668,286	82,629,219	80,700,653	249,057,252	180,820,221							
<b>Total locally assessed</b>	<b>\$ 14,062,124,384</b>	<b>99.3%</b>	<b>\$ 12,989,265,825</b>	<b>\$ 11,985,847,528</b>	<b>\$ 11,392,336,416</b>	<b>\$ 11,313,961,331</b>	<b>\$ 11,458,965,906</b>	<b>\$ 11,466,782,391</b>	<b>\$ 12,787,631,535</b>							
<b>Set by State Tax Commission-Centrally Assessed</b>																
	100,919,989	0.7%	93,958,032	84,577,628	81,580,677	76,804,399	77,840,584	84,075,778	85,597,977							
<b>Total taxable value</b>	<b>\$ 14,163,044,373</b>	<b>100.0%</b>	<b>\$ 13,083,223,857</b>	<b>\$ 12,070,425,156</b>	<b>\$ 11,473,917,093</b>	<b>\$ 11,390,765,730</b>	<b>\$ 11,536,806,490</b>	<b>\$ 11,550,858,169</b>	<b>\$ 12,873,229,512</b>							
<b>Total taxable value (less fee in lieu property)</b>	<b>\$ 14,061,738,665</b>		<b>\$ 12,985,185,916</b>	<b>\$ 11,984,521,416</b>	<b>\$ 11,381,248,807</b>	<b>\$ 11,308,136,511</b>	<b>\$ 11,456,105,837</b>	<b>\$ 11,301,800,917</b>	<b>\$ 12,692,409,291</b>							

**PARK CITY SCHOOL DISTRICT  
TAX RATES AND COLLECTIONS**

Years Ended June 30, 2016 through 2009 with Anticipated Budget for Year Ending June 30, 2017

	Anticipated Budget		2016		2015		2014		2013		2012		2011		2010		2009	
	Tax Rate	Budget	Tax Rate	Collections	Tax Rate	Collections	Tax Rate	Collections	Tax Rate	Collections	Tax Rate	Collections	Tax Rate	Collections	Tax Rate	Collections	Tax Rate	Collections
<b>General Fund:</b>																		
Basic	0.001675	\$ 23,297,986	0.001736	\$22,528,332	0.001419	\$16,751,252	0.001535	\$17,321,174	0.001651	\$18,660,050	0.001591	\$18,334,080	0.001495	\$16,666,400	0.001433	\$17,729,255	0.001250	\$15,114,625
Board local	0.000945	13,144,237	0.001018	13,210,738	0.001120	13,221,566	0.000872	8,512,640	0.000894	8,750,945	-	-	-	-	-	-	-	-
Voted local	0.001240	17,247,465	0.001323	17,168,769	0.001449	17,105,401	0.001503	16,960,081	0.001542	17,428,103	0.001500	17,285,431	0.001500	16,722,140	0.001302	16,108,507	0.001428	17,266,948
Judgment recovery	-	-	-	-	0.000069	814,543	-	-	-	-	-	-	-	-	-	-	-	-
Reading program	-	-	-	-	-	-	-	-	-	-	0.000067	772,083	0.000065	724,626	0.000056	692,839	0.000056	677,135
Special transportation	-	-	-	-	-	-	-	-	-	-	0.000153	1,763,114	0.000092	1,025,625	0.000022	272,187	0.000043	519,943
Tort liability	-	-	-	-	-	-	-	-	-	-	0.000005	57,618	0.000004	44,592	0.000003	37,116	0.000005	60,459
Ten percent of basic	-	-	-	-	-	-	-	-	-	-	0.000155	1,786,161	0.000145	1,616,474	0.000124	1,534,114	-	-
Total general fund	0.003860	53,689,688	0.004077	52,907,839	0.004057	47,892,762	0.003910	42,793,895	0.004087	44,839,098	0.003471	39,998,487	0.003301	36,799,857	0.002940	36,374,018	0.002782	33,639,110
<b>Non K-12 Programs Fund:</b>																		
Community recreation	-	-	-	-	-	-	-	-	-	-	0.000097	1,117,791	0.000089	992,180	0.000074	915,537	0.000068	822,236
Board local	-	-	-	-	-	-	1,327,141	-	1,353,286	-	-	-	-	-	-	-	-	-
Total non K-12 programs fund	-	-	-	-	-	-	1,327,141	-	1,353,286	0.000097	1,117,791	0.000089	992,180	0.000074	915,537	0.000068	822,236	
<b>Debt Service Fund:</b>																		
Debt Service	-	-	-	-	0.000293	3,458,856	0.000287	3,233,818	0.000394	4,453,095	0.000408	4,701,637	0.000545	6,075,711	0.000525	6,495,366	0.000598	7,230,837
<b>Capital Projects Fund:</b>																		
Capital local	0.000360	5,007,329	0.000384	4,983,226	0.000420	4,958,088	0.000433	4,886,038	0.000443	5,006,906	0.000429	4,943,633	0.000425	4,737,940	0.000479	5,926,248	0.000447	5,410,990
Total tax rate/collections	0.004220	\$ 58,697,017	0.004461	\$57,891,065	0.004770	\$56,309,706	0.004630	\$52,240,892	0.004924	\$55,652,385	0.004405	\$50,761,548	0.004360	\$48,605,688	0.004018	\$49,711,169	0.003895	\$47,103,173

**Notes:**

Tax rates are levied for the calendar year. For example, calendar year 2016 tax rates apply to the District's fiscal year ended June 30, 2017.

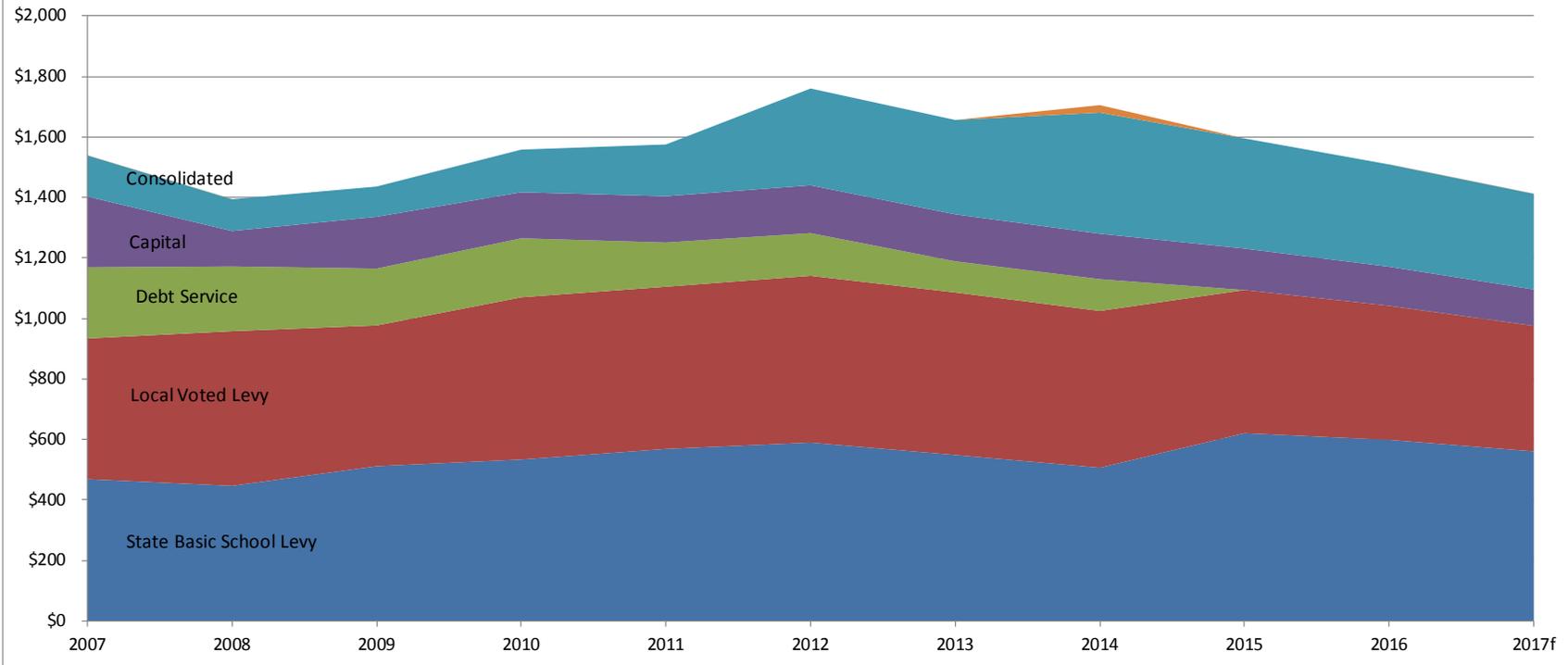
Collections include current taxes, redemptions (delinquent taxes collected in the current year) and fees in lieu of taxes (primarily motor vehicle fees).

Collections will differ from tax revenue reported in the financial statements which use the modified accrual basis of accounting.

The 2017 budget reflects the rates and anticipated collections as approved by the Board in June 2016.

The District has committed to allocate a portion of the board local levy to community recreation programs; community recreation programs are recorded in the *general fund* beginning in 2015.

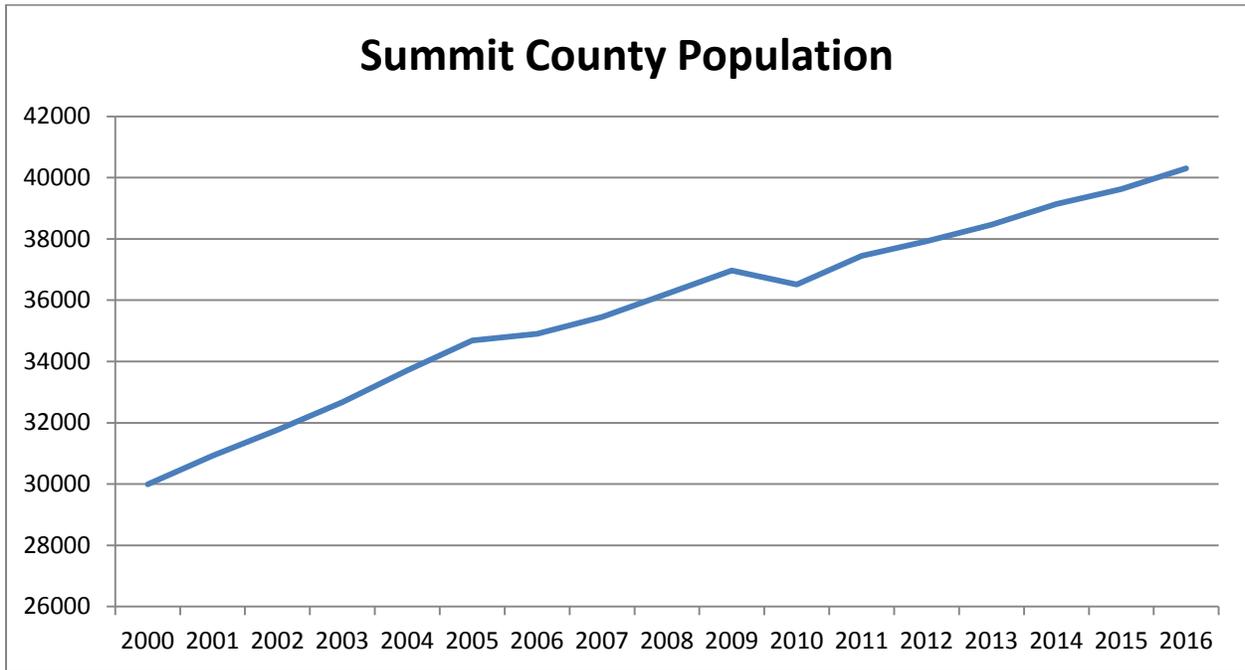
### Park City School Property Taxes on a \$650,000 Primary Residence



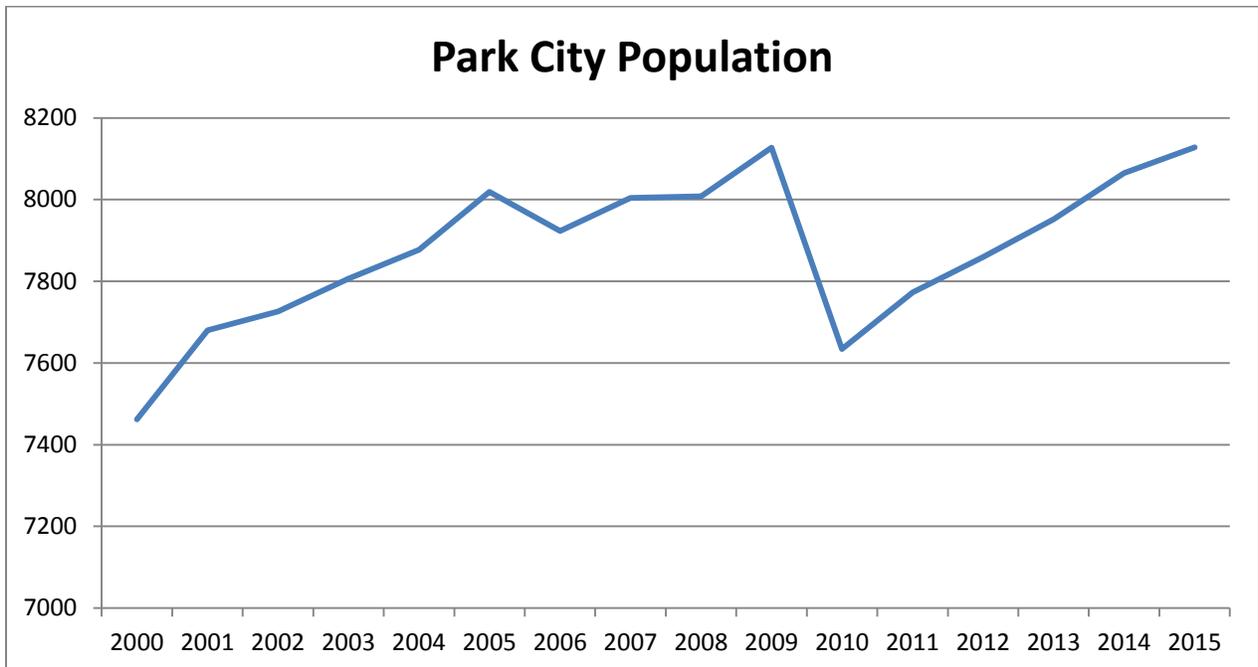
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017f
Basic School Levy	\$469	\$447	\$512	\$534	\$569	\$590	\$549	\$507	\$621	\$599	\$561
Voted Leeway	\$465	\$511	\$465	\$536	\$536	\$551	\$537	\$518	\$473	\$443	\$415
Debt Service	\$235	\$214	\$188	\$195	\$146	\$141	\$103	\$105	\$0	\$0	\$0
Capital	\$234	\$117	\$171	\$152	\$153	\$158	\$155	\$150	\$137	\$129	\$120
Consolidated	\$136	\$105	\$100	\$141	\$171	\$320	\$312	\$400	\$364	\$338	\$316
Judgment Levy	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$25	\$0	\$0	\$0
<b>Total</b>	<b>\$1,539</b>	<b>\$1,394</b>	<b>\$1,436</b>	<b>\$1,558</b>	<b>\$1,575</b>	<b>\$1,760</b>	<b>\$1,656</b>	<b>\$1,705</b>	<b>\$1,595</b>	<b>\$1,509</b>	<b>\$1,412</b>



## Demographics

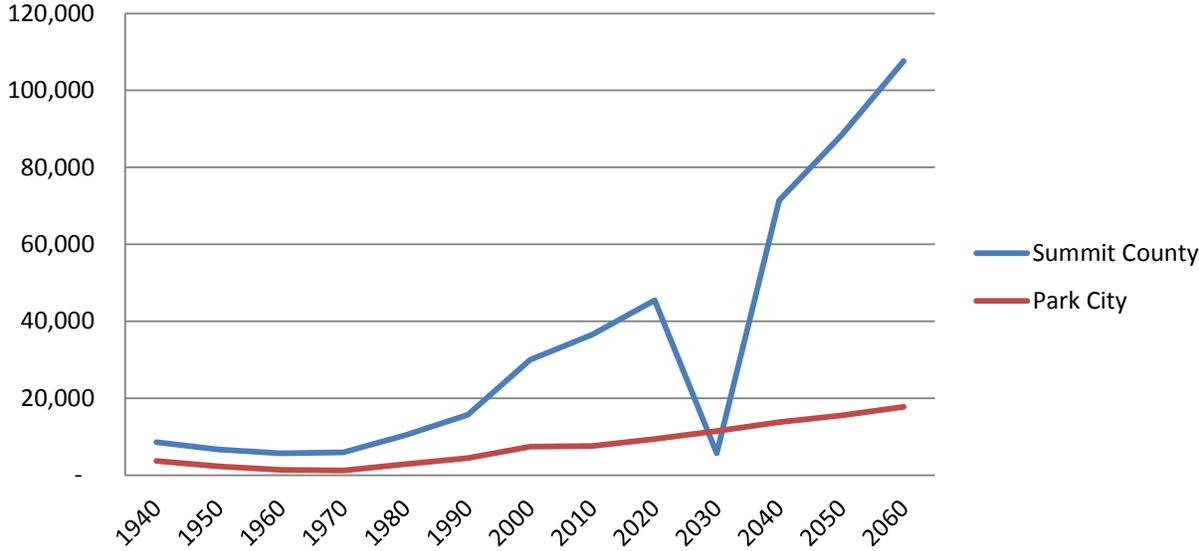


Source: US Census Bureau Datasets 2000 – 2015



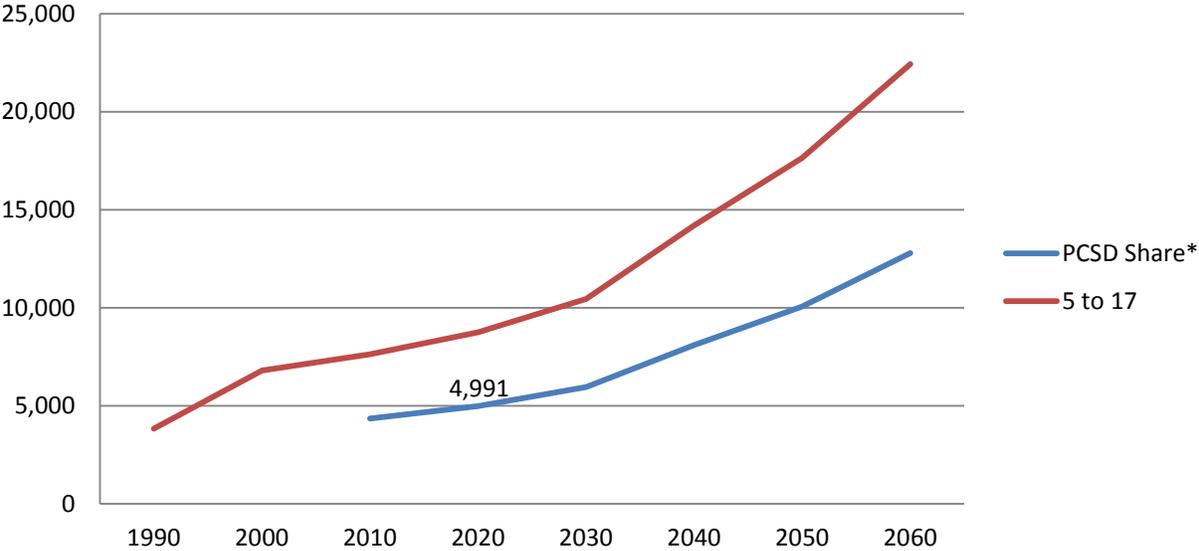
Source: US Census Bureau Datasets 2000 – 2015

### County & City Population Projections



Source: Governor's Office of Planning and Budget, 2012 Baseline Projections

### County Population by Selected Age Groups



\* PCSD services approximately 61% of Summit County school age population.

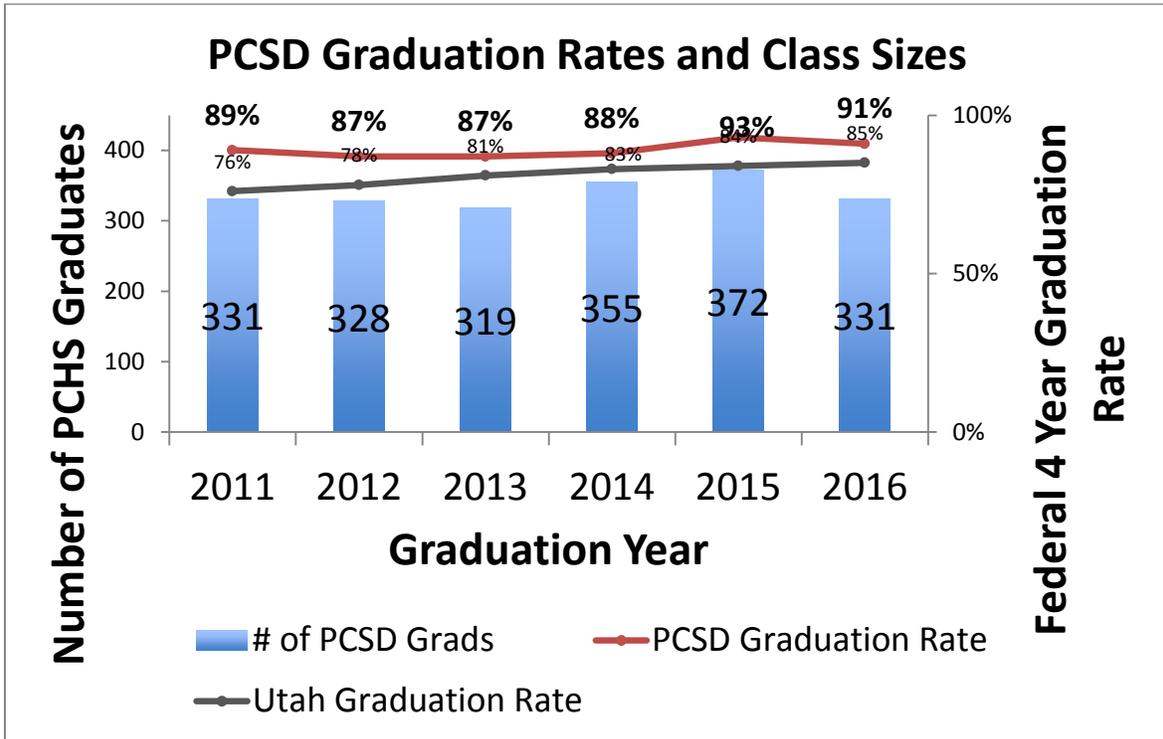
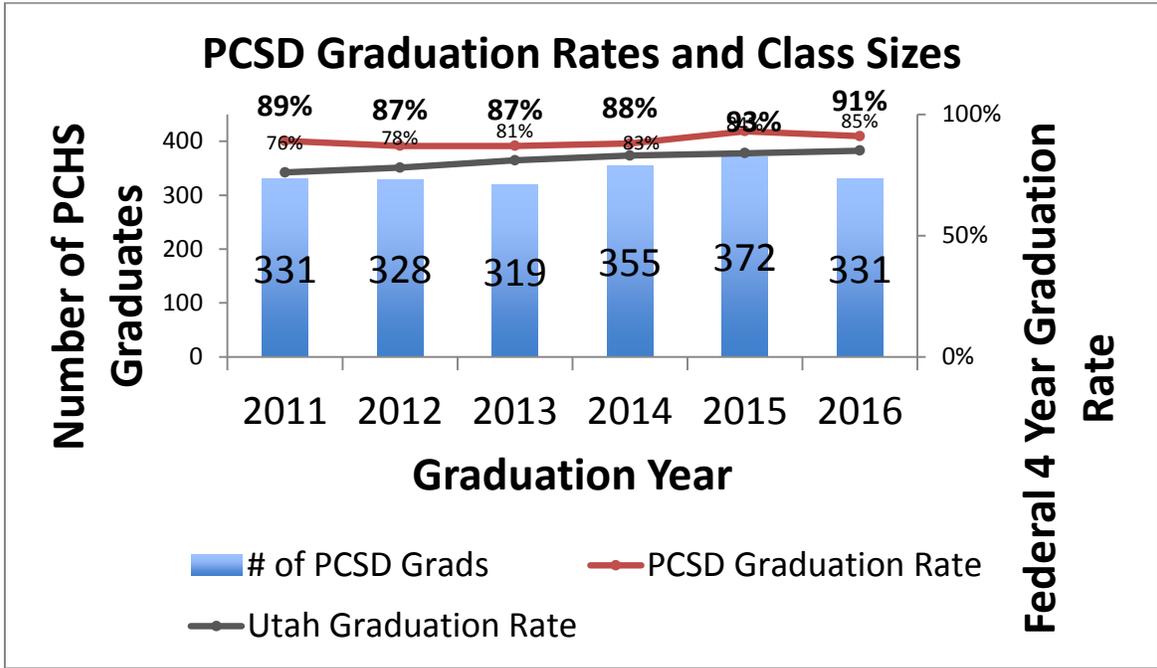
Source: Governor's Office of Planning and Budget, 2012 Baseline Projections

## Full Time Equivalent History

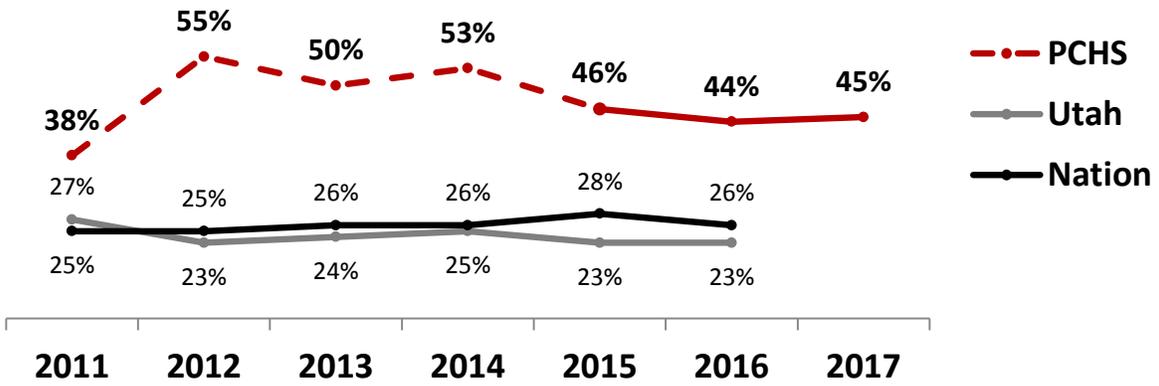
	2009	2010	2011	2012	2013	2014	2015	2016
<b>INSTRUCTION</b>	<b>327.89</b>	<b>334.31</b>	<b>322.96</b>	<b>330.54</b>	<b>324.68</b>	<b>360.47</b>	<b>368.22</b>	<b>374.85</b>
Pre-Kindergarten – Special Ed	0.00	0.00	1.00	1.00	1.00	1.00	1.00	1.00
Kindergarten	9.00	9.00	7.75	9.00	9.00	9.00	9.50	9.50
Elementary	78.31	90.19	90.17	92.36	91.84	95.29	101.10	102.72
Secondary	122.95	129.28	125.83	125.38	113.77	119.66	127.88	132.85
Special Education	21.74	23.07	21.36	20.89	17.76	18.44	17.15	17.98
School-Based Specialists	17.13	15.73	17.44	0.00	10.36	9.76	10.70	10.70
Instructional Coordinators and Supervisors	4.28	8.13	9.75	27.94	23.56	25.93	26.59	26.13
Teacher Aides and Para Professionals	74.48	58.91	49.66	53.97	57.39	81.39	74.29	73.98
<b>SUPPORT SERVICES STUDENTS</b>	<b>19.38</b>	<b>23.98</b>	<b>24.15</b>	<b>24.71</b>	<b>24.37</b>	<b>24.05</b>	<b>24.70</b>	<b>25.55</b>
Secretarial/Clerical		3.00	3.00	4.00	4.00	4.00	4.00	4.00
Elementary Guidance Counselors	4.55	4.62	4.55	4.55	4.23	4.05	3.00	4.05
Secondary Guidance Counselors	6.83	6.80	6.80	6.80	7.03	6.80	8.00	7.80
Health Services Personnel (Nurses)	2.00	2.11	2.30	2.11	2.11	2.20	2.70	2.70
Student Support Services	6.00	7.45	7.50	7.25	7.00	7.00	7.00	7.00
<b>SUPPORT SERVICES INSTRUCTIONAL STAFF</b>	<b>8.83</b>	<b>16.47</b>	<b>10.69</b>	<b>16.93</b>	<b>14.99</b>	<b>15.00</b>	<b>21.50</b>	<b>21.76</b>
Secretarial/Clerical			1.00	1.00	1.00	1.00	1.00	1.00
Instruction Related Technology		7.00						
Librarians and Media Specialists	6.84	6.99	7.19	7.00	6.99	7.00	7.00	7.26
Media Center Aides	1.99	2.48	2.50	2.58			7.00	7.00
Teacher Aides and Para Professionals				6.35	7.00	7.00	6.50	6.50
<b>SUPPORT SERVICES DISTRICT GEN. ADMIN.</b>	<b>11.00</b>	<b>10.00</b>	<b>4.50</b>	<b>5.00</b>	<b>4.65</b>	<b>5.00</b>	<b>5.00</b>	<b>6.00</b>
Supervisors & Directors	4.00	4.00						
Secretarial/Clerical	5.00	4.00	1.50	2.00	1.00	1.00	1.00	1.00
LEA Administrators	2.00	2.00	3.00	3.00	3.65	4.00	4.00	5.00
<b>SUPPORT SERVICES SCHOOL ADMIN</b>	<b>26.15</b>	<b>25.17</b>	<b>23.67</b>	<b>22.35</b>	<b>25.50</b>	<b>24.00</b>	<b>24.00</b>	<b>27.50</b>
Secretarial/Clerical	14.00	13.07	12.57	11.50	13.50	12.50	12.50	15.50
School Administrators	12.15	12.10	11.10	10.85	12.00	11.50	11.50	12.00
								<b>21.63</b>
<b>SUPPORT SERVICES CENTRAL</b>	<b>6.00</b>	<b>17.58</b>	<b>20.50</b>	<b>19.63</b>	<b>21.77</b>	<b>21.63</b>	<b>21.63</b>	
School Business Admin.	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Accounting Personnel	1.00	1.00	1.00	1.00	1.00	4.63	1.00	1.00
Supervisors & Directors					1.00	1.00	1.00	1.00
Administrative Technology Services		11.58	12.00	12.00	12.14	13.00	15.63	15.63
Secretarial/Clerical	0.50			2.00	2.13	2.00	2.00	2.00
Other Personnel	3.50	4.00	6.50	3.63	4.50		1.00	1.00
<b>MAINTENANCE AND OPERATION</b>	<b>32.00</b>	<b>33.63</b>	<b>33.63</b>	<b>33.50</b>	<b>30.15</b>	<b>28.65</b>	<b>28.65</b>	<b>24.30</b>
Supervisors	0.50	0.50	1.00	1.00	2.00	2.00	2.00	2.00

	2009	2010	2011	2012	2013	2014	2015	2016
Secretarial/Clerical	0.50	0.50		0.50		0.50	0.50	0.00
Custodians/Maintenance	31.00	32.63	32.63	32.00	28.15	26.15	26.15	22.30
<b>STUDENT TRANSPORTATION</b>	<b>24.75</b>	<b>29.92</b>	<b>29.12</b>	<b>30.96</b>	<b>27.81</b>	<b>27.90</b>	<b>28.17</b>	<b>28.51</b>
Supervisors	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Secretarial/Clerical	1.75	1.80	1.80	2.00	2.00	2.00	2.00	2.00
Bus Drivers	17.50	19.59	23.32	20.76	19.64	19.70	18.99	19.34
Mechanics/Garage Personnel	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Other Personnel	1.50	4.53		4.20	2.17	2.20	3.18	3.18
<b>SCHOOL FOOD SERVICES</b>	<b>21.41</b>	<b>23.57</b>	<b>18.95</b>	<b>21.20</b>	<b>20.46</b>	<b>20.03</b>	<b>19.66</b>	<b>18.79</b>
Supervisors & Directors	2.00	2.00	2.00	2.00	1.00	1.00	1.00	1.00
Secretarial/Clerical	0.41	0.81	0.81	0.81	1.00	1.00	1.00	1.00
Food Service Personnel	19.00	20.76	16.14	18.39	18.46	18.03	17.66	16.79
<b>COMMUNITY SERVICES</b>	<b>2.00</b>	<b>2.00</b>	<b>11.43</b>	<b>11.44</b>	<b>26.89</b>	<b>16.52</b>	<b>14.70</b>	<b>14.70</b>
Secretarial/Clerical	1.00	1.00	1.00	1.00	2.00	1.00	1.00	1.00
Other Personnel	1.00	1.00	10.43	10.44	24.89	15.52	13.70	13.70
<b>Grand Total</b>	<b>479.41</b>	<b>516.63</b>	<b>499.60</b>	<b>516.26</b>	<b>521.27</b>	<b>543.25</b>	<b>556.22</b>	<b>563.58</b>

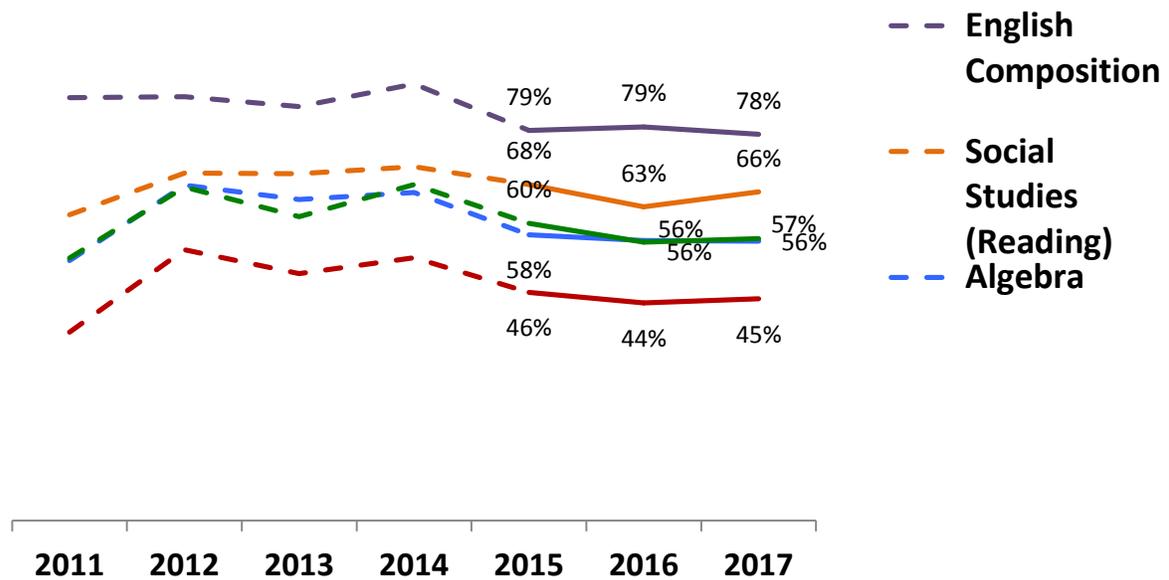
Academic Performance



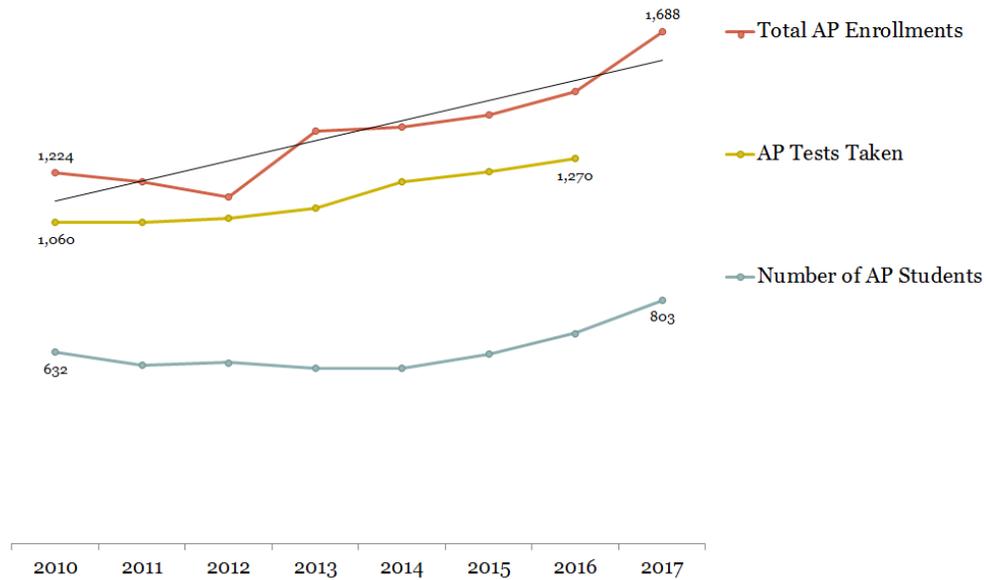
## Percent of Graduates who Met All 4 College and Career Readiness Benchmarks



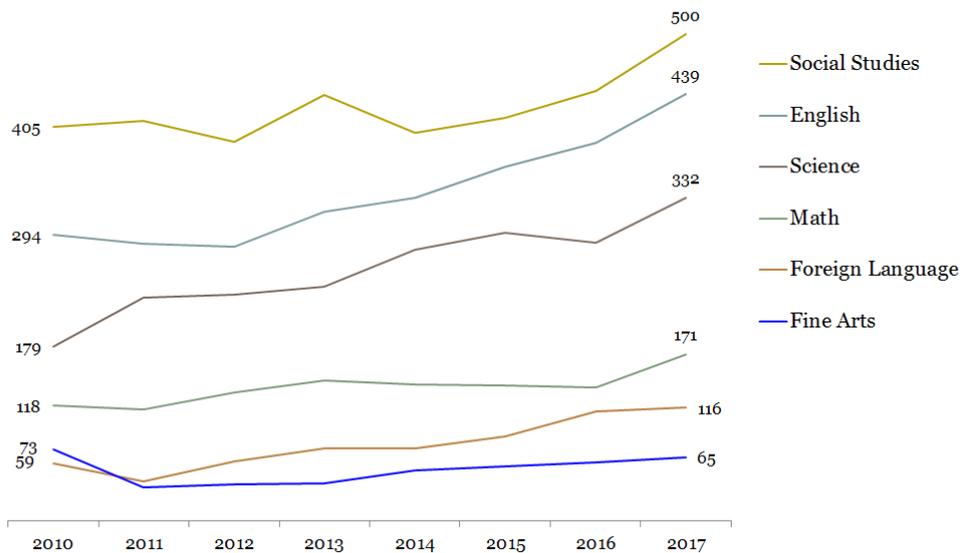
## Percent of Graduates who Met Each College and Career Readiness Benchmark



## Enrollment & Test Taking Rates Over Time

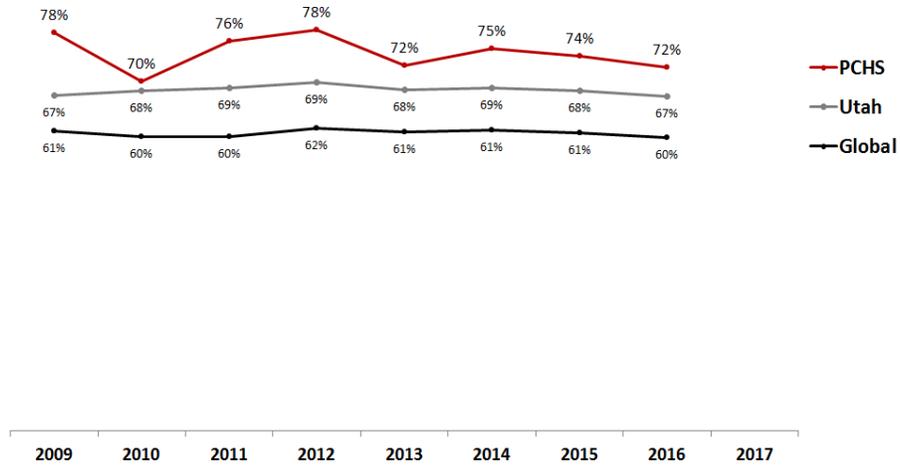


## Overall AP Enrollment by Subject



# AP Passing Rates

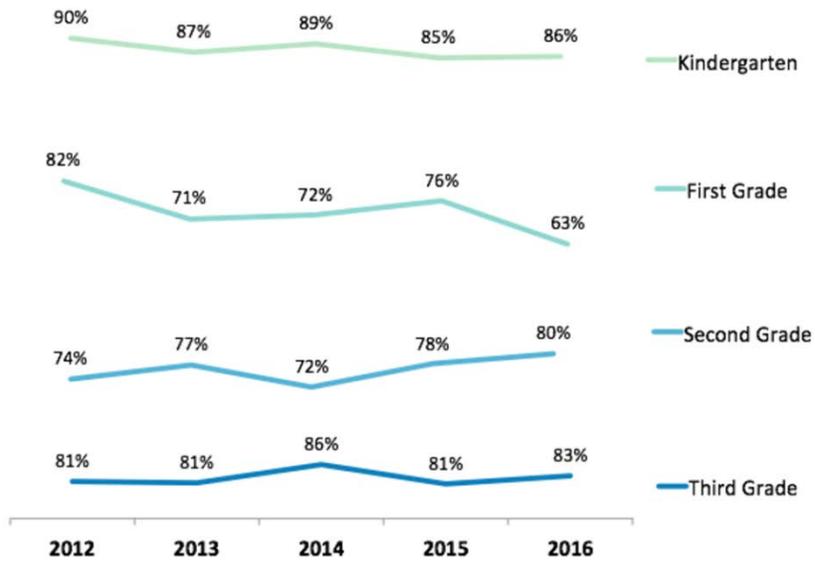
Total % of Scores  $\geq 3$



\*Park City students continue to pass AP tests overall at a higher rate than the state of Utah and those around the globe.

# Reading DIBELS

Goal: 90% of Students Reading on Benchmark by End of 3<sup>rd</sup> Grade



## **Selected Fund Revenue and Expenditure History**

# Park City School District

## The General Fund

### Revenues, Expenditures, and Changes in Fund Balances

	<i>Actual</i> 2008-2009	<i>Actual</i> 2009-2010	<i>Actual</i> 2010-2011	<i>Actual</i> 2011-2012	<i>Actual</i> 2012-2013	<i>Actual</i> 2013-2014	<i>Actual</i> 2014-2015	<i>Actual</i> 2015-2016
<b>Revenues:</b>								
Local Sources	\$ 35,247,868	\$ 37,134,782	\$ 37,553,731	\$ 38,645,365	\$ 42,510,243	\$ 43,004,747	\$ 50,563,525	\$ 56,208,439
State Sources	4,399,052	2,545,959	2,829,958	2,912,335	3,262,681	3,047,465	4,728,014	3,892,264
Federal Sources	2,738,862	2,546,189	1,738,472	1,801,120	1,130,510	1,082,791	1,176,615	1,139,370
<b>Total Revenues</b>	<b>\$ 42,385,782</b>	<b>\$ 42,226,930</b>	<b>\$ 42,122,161</b>	<b>\$ 43,358,820</b>	<b>\$ 46,903,434</b>	<b>\$ 47,135,003</b>	<b>\$ 56,468,154</b>	<b>\$ 61,240,073</b>
<b>Expenditures:</b>								
Instruction	\$ 25,897,233	\$ 27,077,143	\$ 28,062,142	\$ 27,841,030	\$ 27,193,635	\$ 29,672,234	\$ 32,434,521	\$ 33,444,644
Support Services:								
Student Services	1,588,971	1,596,418	2,051,855	2,304,354	2,175,371	2,218,898	2,447,837	2,513,318
Staff Services	1,611,893	1,367,373	2,138,141	2,300,394	2,407,465	2,612,952	3,162,778	3,141,789
Executive Administration	1,788,521	1,664,714	578,178	621,548	425,625	554,731	573,864	558,826
School Administration	2,147,532	2,102,608	2,452,000	2,560,877	2,334,523	2,620,935	2,958,421	2,865,738
Central Administration	502,846	603,770	2,641,038	2,639,002	2,864,674	2,912,678	2,969,020	3,012,739
Operation & Maintenance of Facilities	5,403,064	5,520,600	4,389,672	4,608,301	4,441,004	4,733,927	4,644,252	4,992,207
To and From Transportation	1,748,749	1,811,498	2,134,870	2,260,547	2,133,770	2,160,527	2,354,087	2,184,941
Community Services	915	-	-	155	-	-	1,656,704	6,233,791
<b>Total Expenditures</b>	<b>\$ 40,689,724</b>	<b>\$ 41,744,124</b>	<b>\$ 44,447,896</b>	<b>\$ 45,136,208</b>	<b>\$ 43,976,067</b>	<b>\$ 47,486,881</b>	<b>\$ 53,201,484</b>	<b>\$ 58,947,993</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>\$ 1,696,058</b>	<b>\$ 482,806</b>	<b>\$ (2,325,735)</b>	<b>\$ (1,777,388)</b>	<b>\$ 2,927,367</b>	<b>\$ (351,878)</b>	<b>\$ 3,266,670</b>	<b>\$ 2,292,080</b>
<b>Other Financing Sources (Uses):</b>								
Proceeds from Sale of Capital Assets	15,642	4,486	14,735	18,275	60,203	19,692	-	-
Transfer In	-	-	-	1,545,399	278,502	532,651	690,714	-
Transfers Out	(111,999)	(105,448)	(124,170)	(165,666)	(248,158)	(196,971)	(204,461)	(180,609)
<b>Total Other Financing Sources (Uses)</b>	<b>\$ (96,357)</b>	<b>\$ (100,962)</b>	<b>\$ (109,435)</b>	<b>\$ 1,398,008</b>	<b>\$ 90,547</b>	<b>\$ 355,372</b>	<b>\$ 486,253</b>	<b>\$ (180,609)</b>
<b>Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures</b>	<b>\$ 1,599,701</b>	<b>\$ 381,844</b>	<b>\$ (2,435,170)</b>	<b>\$ (379,380)</b>	<b>\$ 3,017,914</b>	<b>\$ 3,494</b>	<b>\$ 3,752,923</b>	<b>\$ 2,111,471</b>
<b>Fund Balances - Beginning of Year</b>	<b>10,693,856</b>	<b>12,293,557</b>	<b>12,675,401</b>	<b>10,240,231</b>	<b>9,860,851</b>	<b>12,878,765</b>	<b>12,882,259</b>	<b>16,635,182</b>
<b>Fund Balances - End of Year</b>	<b>\$ 12,293,557</b>	<b>\$ 12,675,401</b>	<b>\$ 10,240,231</b>	<b>\$ 9,860,851</b>	<b>\$ 12,878,765</b>	<b>\$ 12,882,259</b>	<b>\$ 16,635,182</b>	<b>\$ 18,746,653</b>

# Park City School District

## Capital Projects Fund Revenues

	<i>Actual</i> 2008-2009	<i>Actual</i> 2009-2010	<i>Actual</i> 2010-2011	<i>Actual</i> 2011-2012	<i>Actual</i> 2012-2013	<i>Actual</i> 2013-2014	<i>Actual</i> 2014-2015	<i>Actual</i> 2015-2016
<b>Revenues:</b>								
Local Sources	\$ 6,375,067	\$ 6,418,659	\$ 5,272,920	\$ 5,469,918	\$ 5,632,227	\$ 5,410,357	\$ 5,485,042	\$ 5,521,713
State Sources	-	54,707	55,003	37,031	-	46,735	28,707	-
<b>Total Revenues</b>	<b>\$ 6,375,067</b>	<b>\$ 6,473,366</b>	<b>\$ 5,327,923</b>	<b>\$ 5,506,949</b>	<b>\$ 5,632,227</b>	<b>\$ 5,457,092</b>	<b>\$ 5,513,749</b>	<b>\$ 5,521,713</b>

## Expenditures

	<i>Actual</i> 2008-2009	<i>Actual</i> 2009-2010	<i>Actual</i> 2010-2011	<i>Actual</i> 2011-2012	<i>Actual</i> 2012-2013	<i>Actual</i> 2013-2014	<i>Actual</i> 2014-2015	<i>Actual</i> 2015-2016
<b>Capital Outlay:</b>								
300 - Purchased Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000	\$ 79,125	\$ 74,234
400 - Purchased Property Services	3,862,267	1,098,096	2,158,366	2,110,121	1,081,215	2,371,799	1,896,022	2,522,937
500 - Other Purchased Services	1,275,270	921,110	65,116	72,849	66,920	8,388	6,885	3,577
732 - School Buses	249,581	259,830	88,214	93,634	60,358	108,486	317,740	-
733 - Furniture	112,512	79,229	-	-	-	-	27,567	18,259
734 - Tech and Security Equipment	1,178,639	2,397,144	-	-	-	-	1,204,605	1,909,659
735 - Non-Bus Vehicles	-	-	-	-	-	-	27,118	-
736 - Technology Software	290,344	200,078	-	-	-	-	24,220	54,741
739 - Equipment	686,926	903,855	1,918,524	3,379,822	2,147,593	2,846,732	245,799	319,851
800 - Other	-	-	-	-	73,617	101,658	-	-
<b>Total Expenditures</b>	<b>\$ 7,655,539</b>	<b>\$ 5,859,342</b>	<b>\$ 4,230,220</b>	<b>\$ 5,656,426</b>	<b>\$ 3,429,703</b>	<b>\$ 5,462,063</b>	<b>\$ 3,829,081</b>	<b>\$ 4,903,258</b>
Excess (Deficiency) for Year	\$ (1,280,472)	\$ 614,024	\$ 1,097,703	\$ (149,477)	\$ 2,202,524	\$ (4,971)	\$ 1,684,668	\$ 618,455
<b>Other Financing Sources (Uses):</b>								
Transfers In (Out)	-	-	-	(1,545,399)	-	-	283,696	-
Sale of Capital Assets	160,570	277	-	-	-	-	49,087	24,242
<b>Total Other Financing Sources (Uses)</b>	<b>\$ 160,570</b>	<b>\$ 277</b>	<b>\$ -</b>	<b>\$ (1,545,399)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 332,783</b>	<b>\$ 24,242</b>
Fund Balances - Beginning of Year	17,908,069	16,788,171	17,402,472	18,500,176	16,805,299	19,007,822	19,002,851	21,020,302
Fund Balances - End of Year	\$ 16,788,167	\$ 17,402,472	\$ 18,500,175	\$ 16,805,300	\$ 19,007,823	\$ 19,002,851	\$ 21,020,302	\$ 21,662,999

## Park City School District

### Food Services

#### Revenues

	<i>Actual</i> 2008-2009	<i>Actual</i> 2009-2010	<i>Actual</i> 2010-2011	<i>Actual</i> 2011-2012	<i>Actual</i> 2012-2013	<i>Actual</i> 2013-2014	<i>Actual</i> 2014-2015	<i>Actual</i> 2015-2016
<b>Revenues:</b>								
Local Sources	\$ 760,709	\$ 750,523	\$ 749,677	\$ 705,391	\$ 605,370	\$ 593,356	\$ 644,394	\$ 580,347
State Sources	181,743	154,380	194,801	204,644	214,166	211,863	234,599	234,710
Federal Sources	502,025	632,782	658,463	640,889	637,169	651,760	682,648	700,843
<b>Total Revenues</b>	<b>\$ 1,444,477</b>	<b>\$ 1,537,685</b>	<b>\$ 1,602,941</b>	<b>\$ 1,550,924</b>	<b>\$ 1,456,705</b>	<b>\$ 1,456,979</b>	<b>\$ 1,561,641</b>	<b>\$ 1,515,900</b>

#### Expenditures

	<i>Actual</i> 2008-2009	<i>Actual</i> 2009-2010	<i>Actual</i> 2010-2011	<i>Actual</i> 2011-2012	<i>Actual</i> 2012-2013	<i>Actual</i> 2013-2014	<i>Actual</i> 2014-2015	<i>Actual</i> 2015-2016
<b>Food Services:</b>								
100 - Salaries	\$ 545,488	\$ 568,808	\$ 595,815	\$ 600,536	\$ 577,488	\$ 560,469	\$ 551,480	\$ 542,396
200 - Employee Benefits	247,220	246,852	302,665	323,793	271,903	290,348	337,885	313,182
300 - Purchased Professional Services	4,245	6,701	-	-	-	-	860	5,229
400 - Purchased Property Services	9,238	16,007	28,421	13,727	-	-	12,721	10,577
500 - Other Purchased Services	52,950	58,425	47,607	46,029	79,721	72,874	39,961	44,055
600 - Supplies	58,709	59,438	-	-	59,125	57,533	49,743	212,077
630 - Food	605,286	619,164	684,982	660,104	519,287	512,340	554,959	391,253
700 - Equipment	60,934	5,632	1,726	19,224	15,477	1,488	-	2,535
<b>Total Expenditures</b>	<b>\$ 1,584,070</b>	<b>\$ 1,581,027</b>	<b>\$ 1,661,216</b>	<b>\$ 1,663,413</b>	<b>\$ 1,523,001</b>	<b>\$ 1,495,052</b>	<b>\$ 1,547,609</b>	<b>\$ 1,521,304</b>

Excess (Deficiency) for Year	\$ (139,593)	\$ (43,342)	\$ (58,275)	\$ (112,489)	\$ (66,296)	\$ (38,073)	\$ 14,032	\$ (5,404)
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Fund Balances - Beginning of Year	846,705	707,112	663,770	605,495	493,006	426,710	388,637	402,668
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Fund Balances - End of Year	\$ 707,112	\$ 663,770	\$ 605,495	\$ 493,006	\$ 426,710	\$ 388,637	\$ 402,669	\$ 397,264
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