

Salt Lake City School District

Comprehensive Annual Budget Report July 1, 2024 - June 30, 2025



Salt Lake City School District

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

Prepared by the Office of the Business Administrator

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SALT LAKE CITY
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**SALT LAKE CITY SCHOOL DISTRICT
2024-25 ANNUAL BUDGET**

Board of Education

Nate Salazar

President

Precinct 4

Term ends: 12/31/2026

Bryce Williams

Vice President

Precinct 1

Term ends: 12/31/2024

Jenny Sika

Precinct 2

Term ends: 12/31/2024

Ashley Anderson

Precinct 3

Term ends: 12/31/2026

Mohamed Baayd

Precinct 5

Term ends: 12/31/2024

Bryan Jensen

Precinct 6

Term ends: 12/31/2026

Kristi Swett

Precinct 7

Term ends: 12/31/2024

Jaziayah Evans

Student Representative

Term ends: 6/30/2024

Administration

Dr. Elizabeth Grant

Superintendent of Schools

Alan Kearsley

Business Administrator



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This Meritorious Budget Award is presented to:

SALT LAKE CITY SCHOOL DISTRICT

for excellence in the preparation and issuance of its budget
for the Fiscal Year 2023–2024.

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




John W. Hutchison
President


Siobhán McMahon, CAE
Chief Operations Officer/
Interim Executive Director



SALT LAKE CITY
SCHOOL DISTRICT
Your Best Choice



SUPERINTENDENT'S OFFICE

440 East 100 South
Salt Lake City, Utah 84111

p 801.578.8348
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June 4, 2024

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

Dear Board Members:

We submit this proposed budget document for your consideration and approval. It appropriates funds for the fiscal year 2024-25 for the Salt Lake City School District. We also ask you to approve the revised budget for fiscal year 2023-24 as well as the proposed tax rate for calendar year 2024. This document includes budget detail for all District programs.

INTRODUCTORY

The 2024-25 budget prioritizes resources to support the District mission to "... cultivate a love of learning in a diverse and inclusive school community, committed to educational excellence ... in which every student can learn the academic, problem-solving, and social skills required for success in college, career, and life". Last year, the Board of Education approved a new student education plan entitled, "Strategic Plan for Student Achievement 2024-2029". The Strategic Plan for Student Achievement was developed by the Board of Education, District personnel and community members to focus on our collective responsibility to meet the needs of the whole child—academic, social, emotional, and physical needs. The Strategic Plan is supported with goals, objectives, and action steps for the four pillars of student achievement. This plan serves as a road map to ensure that District resources are in alignment with board priorities and goals.

We continue to target student success with a focus on equitable access and inclusion for all students, developing student's civic and academic competence, partnering with families and community members to provide the necessary support for each of our students, and providing a safe, sustainable educational environment for our students to thrive and succeed in Salt Lake City School District schools. We will use a continuous improvement model to implement new and evolving initiatives as we work towards our achievement goals.

As we face changing demographics that bring greater student needs, we continue to make progress as we strive to meet the challenges of increased accountability and higher standards. More than 53.41% of our students qualify for free or reduced lunch. At least 85 primary languages are spoken by District students. Nearly 3.30% of our students are considered homeless. Still, based on results from standardized tests, our students continue to excel in their learning accomplishments. We are determined to provide all students with an excellent education, and continually strive to keep our vision of "Excellence and Equity: every student, every classroom, every day".

Our District anticipates an enrollment decrease of 461 students for the coming year. Student membership for the 2024-25 school year is expected to be 19,083 Average Daily Membership (ADM) with continued decreases anticipated in future years. Any growth projections are limited to urban renewal and the District's choice options, many of which are designed to retain and attract new students to our schools.

Utah schools continue to receive some of the lowest per pupil funding in the nation. The unique makeup of Utah's demographics makes per pupil funding a challenge. The national average family size is 2.57 compared to Utah's 3.04, which is one of the largest in the nation. This high student-to-taxpayer ratio makes both State and local per student funding lower relative to other states. The District continues to encourage State and local government officials to seek appreciating resources and methods to fund our public school system. This is especially crucial as we become more responsive to the increasing educational challenges.

The School Board's Strategic Plan for Student Achievement outlines goals broken into four pillars which are: (1) Educational Equity, Access, and Student Support; (2) Student Achievement PreK-12/Transition; (3) Family-School and Community Partnerships and Communication; (4) Learning Environments, Stewardship, and Sustainability. Goals set forth in these pillars drive the budget process. Working together, our schools, families, and community will meet the priorities established to provide "Excellence and Equity: every student, every classroom, every day." We are pleased to recommend this 2024-25 budget. This budget is a responsible yet responsive approach that unifies us in the purpose of learning.

ORGANIZATIONAL

The Salt Lake City School District is a fiscally independent entity governed by the Board of Education. The District currently serves approximately 19,544 students (ADM) in its regular day school programs. The District also provides services for students and the community in other ways. These services include Community Learning Centers, community schools, early childhood programs, adult training programs, and vibrant extended day programs for students.

The Board of Education consists of seven members and a non-voting student representative. The current Board members are: Nate Salazar – President, Bryce Williams – Vice President, Jenny Sika, Ashley Anderson, Mohamed Baayd, Bryan Jensen, Kristi Swett, and Jaziayah Evans – student representative. The District Superintendent is Dr. Elizabeth Grant and the Business Administrator is Alan Kearsley. Please refer to page v for further information on the Board of Education and senior administration.

Budget Presentation

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

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

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

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

Budget Development

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

Capital project and maintenance evaluations take place throughout the year but especially during February and March to determine critical needs of our buildings and grounds. If a new project is identified, it gets added to the 5-year capital plan budget based on priority and urgency of the project.

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

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

FINANCIAL

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

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

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

Activities, Pass-Through Taxes, and Salt Lake Education Foundation are accounted for in these funds.

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

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

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

Financial Highlights

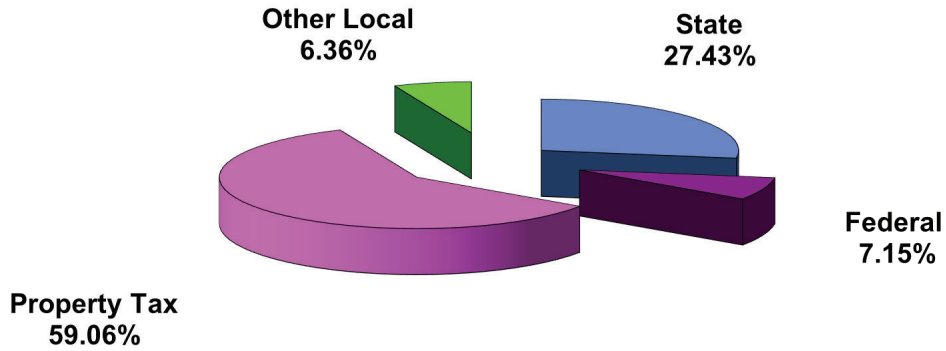
The current economic environment outlook is positive. Although inflation is creating higher prices across all markets, the District will adjust to market forces as needed to meet its financial requirements. Federal financial aid given to school districts due to the pandemic is expiring as of September 30, 2024. The federal awards given to the District from the pandemic are expected to fully utilized before they expire. It is expected that remaining federal aid will return to pre-pandemic levels for future years. The budgeted federal aid decreases \$28.5 million dollars between 2023-24 and 2024-25.

The rebuild of the District Office building will be completed in the fall of 2024. The cost to complete this project has been financed using the fund balance reserves of the Capital Fund. The budgeted capital spending decreases \$42.1 million dollars between 2023-24 and 2024-25. The Capital Fund balance is projected to rebound at the completion of this major project.

Revenue

Salt Lake City School District receives 59.06% of its resources from property taxes, 27.43% from the State, 7.15% from the Federal government, and 6.36% from other local sources. 17.35% (\$36,318,738) of the property taxes are deposited directly with other agencies and therefore, are not available to the District. This amount of revenue is offset by a corresponding expenditure.

ALL GOVERNMENTAL FUNDS



During the 2024 Utah General Legislative Session, State funding for Public Education increased 8.2%, which included growth for new students and a 5.0% increase in the Weighted Pupil Unit (WPU). The WPU increased from \$4,280 in 2023-24 to \$4,494 for 2024-25. The Board will approve a balanced budget in June as required by Utah State Law.

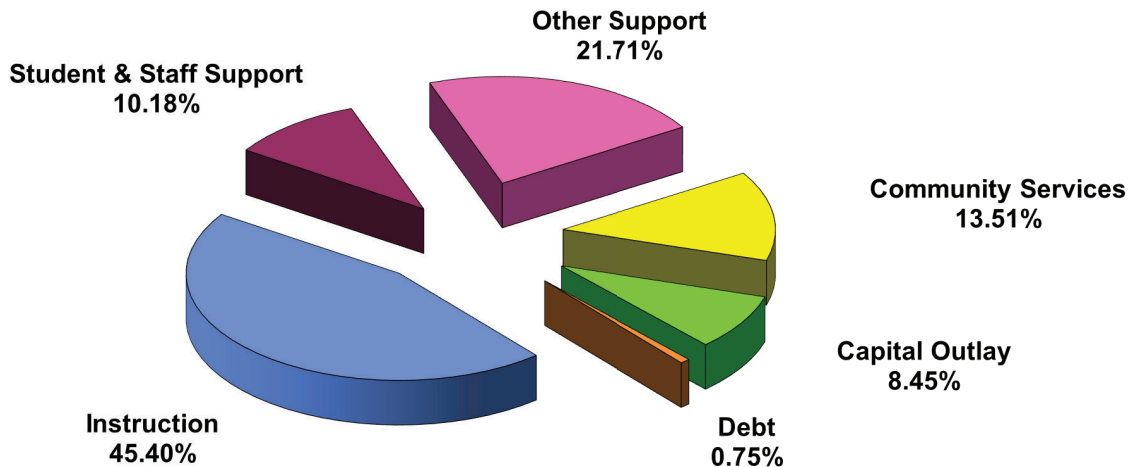
	2022-23 Actual	2023-24 Revised Budget	2024-25 Proposed Budget	% Change Prior Year	2025-26 Projected	% Growth Projected
Governmental Funds:						
General Fund	\$ 286,028,733	\$ 307,859,902	\$ 269,721,294	-12.39%	\$ 274,547,877	1.79%
Special Revenue Funds	48,618,412	57,070,325	56,872,852	-0.35%	57,453,221	1.02%
Capital and Debt Service Funds	32,342,981	26,984,430	27,792,594	2.99%	27,641,440	-0.54%
Total	\$ 366,990,126	\$ 391,914,657	\$ 354,386,740	-9.58%	\$ 359,642,538	1.48%
Internal Service Funds: *						
Distribution Services Fund	\$ 624,934	\$ 740,000	\$ 740,000	0.00%		
Printing and Graphics Fund	166,236	127,221	127,221	0.00%		
Technical Services Fund	734,904	1,172,381	1,186,140	1.17%		
Employee Benefits Fund	21,596,381	27,550,000	28,550,000	3.63%		
Total	\$ 23,122,455	\$ 29,589,602	\$ 30,603,361	3.43%		

* Internal Service Funds are not projected

Expenditures

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

ALL GOVERNMENTAL FUNDS



Requirements for the General Fund are expected to be \$289.2 million. The Capital and Debt Service Funds are budgeted at \$34.5 million, which includes rebuilding the District Office building and ongoing repairs and maintenance. Following is a multi-year summary of District expenditures:

	2022-23 Actual	2023-24 Revised Budget	2024-25 Proposed Budget	% Change Prior Year	2025-26 Projected	% Growth Projected
Governmental Funds:						
General Fund	\$ 276,642,200	\$ 317,921,383	\$ 289,158,071	-9.05%	\$ 291,799,594	0.91%
Special Revenue Funds	49,807,783	58,621,199	58,046,627	-0.98%	58,133,200	0.15%
Capital and Debt Service Funds	49,511,089	76,507,392	34,460,886	-54.96%	24,032,272	-30.26%
Total	\$ 375,961,072	\$ 453,049,974	\$ 381,665,584	-15.76%	\$ 373,965,066	-2.02%
Internal Service Funds: *						
Distribution Services Fund	\$ 648,345	\$ 757,500	\$ 767,344	1.30%		
Printing and Graphics Fund	166,236	127,221	127,221	0.00%		
Technical Services Fund	902,571	1,172,381	1,186,140	1.17%		
Employee Benefits Fund	25,321,252	28,327,500	29,636,555	4.62%		
Total	\$ 27,038,404	\$ 30,384,602	\$ 31,717,260	4.39%		

* Internal Service Funds are not projected

Fund Balance

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

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

INFORMATIONAL

Students

Salt Lake City School District is projecting to serve 19,083 regular education students (ADM) in 36 schools in the 2024-25 school year. Four elementary schools and one virtual elementary school were closed by the end of the 2023-24 school year. Construction and remodels are scheduled to accommodate all resident students and allow for choice throughout the District.

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

<u>Fiscal Year</u>		<u>Projected ADM</u>				<u>Fiscal Year</u>	
2023-24	19,544	2025-26	18,626	2027-28	17,677		
2024-25	19,083	2026-27	18,111				

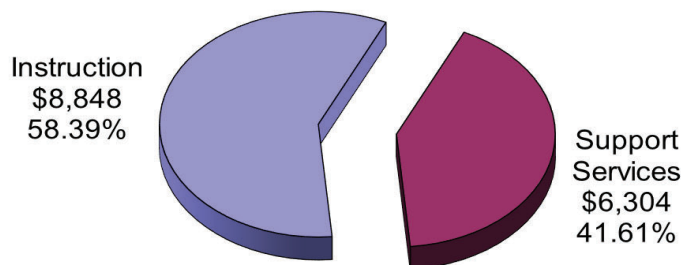
The 2024-25 General Fund budget appropriates \$15,153 per student. We are pleased to report the District allocates 58.39% of these funds to direct instructional services for regular programs.

General Fund Expenditures

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

	<u>2022-23 Actual</u>		<u>2023-24 Revised Budget</u>		<u>2024-25 Proposed Budget</u>	
	Amount Per ADM	% Current Expenditure	Amount Per ADM	% Current Expenditure	Amount Per ADM	% Current Expenditure
Instruction	\$ 8,031	57.85%	\$ 8,892	54.67%	\$ 8,848	58.39%
Support Services	5,851	42.15%	7,375	45.33%	6,304	41.61%
Total	\$ 13,882	100.00%	\$ 16,267	100.00%	\$ 15,153	100.00%
Pupils in ADM	19,928		19,544		19,083	
Increase in expenditure per Pupil	9.53%		17.18%		-6.85%	

2024-25 Proposed Budget



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

General Fund Expenditures

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

	2022-23 Actual		2023-24 Revised Budget		2024-25 Proposed Budget	
	Amount Per ADM	% Current Expenditure	Amount Per ADM	% Current Expenditure	Amount Per ADM	% Current Expenditure
Salaries & Benefits	\$ 11,929	85.94%	\$ 13,186	81.06%	\$ 13,509	89.15%
Professional & Technical Services	175	1.26%	229	1.41%	167	1.10%
Property Services	153	1.10%	176	1.08%	161	1.06%
Other Purchased Services	110	0.79%	176	1.08%	137	0.90%
Supplies & Materials	1,206	8.69%	1,711	10.52%	990	6.53%
Equipment	282	2.03%	746	4.58%	146	0.96%
Debt Service & Miscellaneous	26	0.19%	42	0.26%	43	0.28%
Total	\$ 13,881	100.00%	\$ 16,266	100.00%	\$ 15,153	100.00%
Pupils in ADM	19,928		19,544		19,083	
Increase (decrease) in expenditure per Pupil	9.54%		17.18%		-6.85%	

District Staffing and Resource Allocation

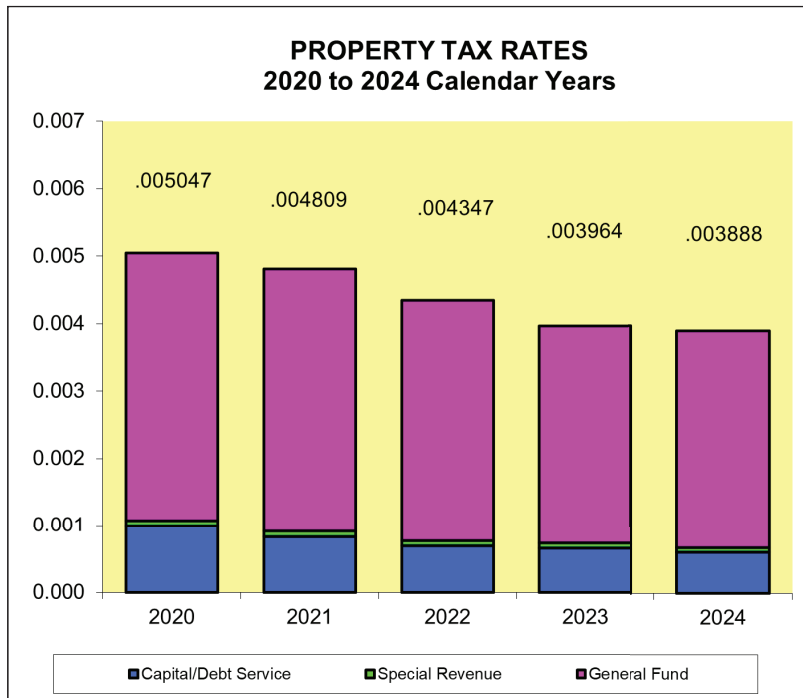
In an effort to meet District goals and equitably allocate resources to best address the varied needs of its students, the District provides base allocations of school staff uniformly by level to all schools within the District. The District also provides teaching staff uniformly by grade level depending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

District Employee and Staffing Levels		
	2023-24 Actual	2024-25 Proposed
Instruction	1,567.48	1,567.48
Supporting Services:	839.21	835.21
Other & Community Services	179.77	179.77
Child Nutrition Services	111.05	111.05
Capital Projects	34.49	34.49
Total	2,732.00	2,728.00

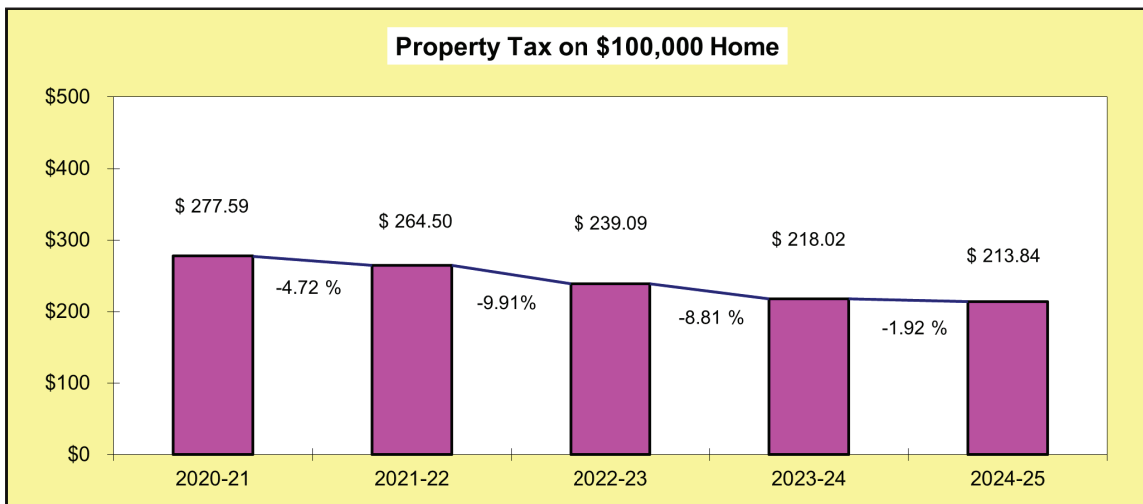
Property Taxes

In calendar year 2022, the Salt Lake City School District's net taxable value increased by \$7,940.7 million or 24.01%. The Salt Lake County Auditor's Office estimates an increase in the net taxable value for calendar year 2023 of \$2,148.8 million or 5.24% and for 2024 an increase of \$2,268.3 million or 5.26%. We are projecting continued growth in the net taxable value of 2.00% each year through 2027.

Each year the District must determine a "certified tax rate" based on an assessed (taxable) valuation estimate provided by the Salt Lake County Auditor. The certified tax rate is that rate which provides the same property tax revenue as was budgeted during the current year, plus taxes on new growth in the city. The District is not proposing an increase for the 2024 tax year.



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



Capital Improvement and Debt Service Plan

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

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

General Obligation Bonds

Year Ending June 30	Principal	Interest	Total
2025	2,130,000	85,200	2,215,200
Total	\$ 2,130,000	\$ 85,200	\$ 2,215,200

EDUCATION PROGRAM GOALS
Strategic Plan for Student Achievement 2024-2029

The Salt Lake City School District is committed to providing an excellent educational experience for the students and families in our urban setting. The district has more than 19,000 students, 1,000 teachers, and 36 schools, united by one goal: excellence and equity for every student. We are a vibrant and diverse district with students and families from all over the world, speaking over 85 languages and bringing their unique lived experiences to our classrooms. The district strives to provide our students with the skills they need to graduate ready for post-secondary settings, college, career and life.

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

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

Core Values

- Equity
- Inclusion
- Transparency
- Sustainability

Tenets

- Provide students with access to grade level Utah Core Standards
- Develop coherence and excellence in instruction and assessment through professional collaboration
- Provide welcoming, inclusive, culturally affirming, and safe learning environments for all students
- Establish a district-wide culture of continuous improvement

The Strategic Plan for Student Achievement 2024-2029 was developed by District personnel and community members to focus on our collective responsibility to meet the needs of the whole child—academic, social, emotional, and physical needs. The Strategic Plan is supported with goals, objectives, and action steps for the four pillars of student achievement.

PILLARS OF STUDENT ACHIEVEMENT

Educational Equity, Access, and Student Support
Student Achievement PreK-12/Transition
Family-School and Community Partnerships and Communication
Learning Environments, Stewardship, and Sustainability

The following sections describe the goals and objectives for each Pillar of Student Achievement.

PILLAR: Educational Equity, Access, and Student Support

Goal 1: Equitable Access and Inclusion

Salt Lake City School District will ensure unobstructed entrance into, involvement, and full engagement of all learners in school programs and activities.

Objective 1: Students will access appropriate and effective programs and activities by eliminating barriers that obstruct their access.

Objective 2: Schools will provide opportunities for students to fully engage in appropriate and effective programs and activities through the elimination of barriers.

Goal 2: Equitable Treatment

Salt Lake City School District will encourage individuals to interact in ways that are accepting, valuing, respectful, supportive, safe, and secure, resulting in students feeling confident in their pursuit of learning without fear of threat, humiliation, danger, or disregard.

Objective 1: Students will experience excellent and equitable learning environments by having the following student needs: basic, physical health, mental health, safety, and belonging.



PILLAR: Student Achievement PreK-12/Transition

Goal 1: Civic Competency and Communication

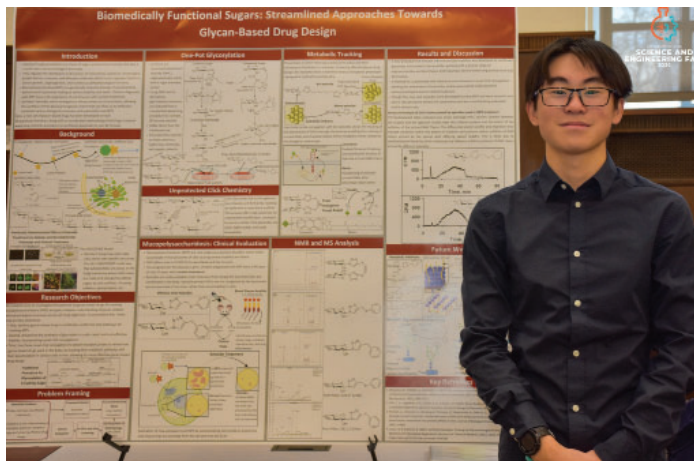
Salt Lake City School District will provide students educational experiences that help them to develop into thoughtful, well-rounded, and civic ready members of society equipping students with the knowledge and skills to make thoughtful decisions as positive and contributing members of society.

Objective 1: Students will develop and demonstrate civic awareness and competencies.

Goal 2: Academic Success

Salt Lake City School District will increase opportunities and address achievement gaps using district-approved materials, technology, and resources to teach Utah Core Standards on grade level with continuity and fidelity between schools and grade levels.

Objective 1: Students and teachers will demonstrate increased academic conversation and literacy development to support content understanding through speaking and listening.



Objective 2: Students will increase grade level proficiency in reading based on the Utah Core Standards or Utah Essential Elements Standards.

Objective 3: Students will increase grade level proficiency in math for all students based on the Utah Core Standards or Utah Essential Elements Standards.

Objective 4: Students will increase grade level proficiency in science for all students based on the Utah Core Standards or Utah Essential Elements Standards.

Objective 5: Students who are multi-language learners (MLL) will increase English proficiency and be prepared to exit the ELD program on target.

Objective 6: Students and teachers will increase their knowledge, skills, and understanding of technology integration in instruction and learning.

Goal 3: Access to Expanded Learning Opportunities

Salt Lake City School District will broaden our students' academic skills, knowledge, and social and emotional capacity in ways that connect school learning to real-world experiences.

Objective 1: PreK (Early Childhood) students will increase school readiness skills to support the transition into kindergarten.

Objective 2: Students will access innovative learning inside the school building and in the community and will demonstrate their learning, skills, and multi-modal excellence in multiple ways.

Objective 3: Middle and high school students will be prepared to identify and opt into areas of interest in early college and career coursework and demonstration post-high school preparation.

PILLAR: Family-School and Community Partnerships and Communication

Goal 1: Family Partnerships and Engagement in Education

Salt Lake City School District will ensure all families are valued, respected, and are treated as equal partners in designing the educational experiences of their children.

Objective 1: Parents will experience meaningful school interactions and increased involvement as a result of improved family and school partnerships.



Goal 2: Community Partnerships

Salt Lake City School District will build and nurture relationships with community partners to elevate our students and family academic achievement. The Salt Lake City School District values community members, leaders, and business partners.

Objective 1: Students and families will be provided with the critical resources needed for students to focus on learning.



Goal 3: Public Perception and Connections

Salt Lake City School District will maintain positive relationships with students, families, community members, elected officials, and community leaders; elevate the public's perception of our school district as a valuable partner and as a team of influential educational experts; and building trust in the transparency and integrity of our systems.

Objective 1: Students, families, and community members will feel more connected and informed about district programs, achievements, and operations.

PILLAR: Learning Environments, Stewardship, and Sustainability

Goal 1: Safe and Efficient Facilities

Salt Lake City School District will provide schools that are safe, secure, and welcoming. This encompasses effective designs to ensure there are secure entrances and warm and inviting interiors. The district creates spaces to encourage collaboration and facilitate instruction based on best practices.

Objective 1: Schools will be constructed and maintained based on the following criteria: life and safety; building integrity; and instructional needs.

Objective 2: Staff will continue its work to achieve the goals outlined in district's sustainability action plan.

Objective 3: Students will be provided with facilities that are designed to effectively deliver college and career pathway learning experiences.

Goal 2: Highly Qualified Staff

Salt Lake City School District will staff our schools with well-trained and capable employees ready to provide exemplary learning environments for all students and responsive to evolving district needs.

Objective 1: All students will have access to qualified, experienced, and culturally competent educational personnel.



Goal 3: Student Conduct & Discipline Process

Salt Lake City School District will ensure consistent and timely responses to student conduct and discipline issues, prioritizing prevention, support, and safety for all students.

Objective 1: Students will be provided with safe learning environments through the implementation of threat assessment teams. School and district threat assessment teams will systematically analyze and resolve very serious threats of violence in accordance with the Comprehensive School Threat Assessment Guidelines (CSTAG).

Objective 2: Students, families, and school personnel will experience a timely and efficient response to all district-level safe school violation referrals.

Objective 3: Students will be supported by the district safe schools' team through a postvention system that ensures a seamless transition back to an appropriate educational setting and reduces recidivism.



Pillars of Student Achievement Estimated Resource Allocation

The following table presents the annual budget resource allocation for each of the pillars and support systems of the Strategic Plan for Student Achievement 2024-2029.

Pillars	2023-24	2024-25	Percent of Strategic Plan Budget
	Revised Budget	Budget	
Educational Equity, Access, & Student Support	\$ 16,674,505	14,650,027	5.25%
Student Achievement PreK-12 /Transition	224,805,161	209,711,200	75.20%
Family-School & Community Partnerships & Communication	8,546,645	7,131,408	2.56%
Learning Environments, Stewardship, & Sustainability	49,975,274	36,776,030	13.19%
Pillars Total	300,001,585	268,268,665	96.19%
Support Systems			
Policy & Legal Services	826,219	833,076	0.30%
Research & Evaluation	1,234,754	1,248,284	0.45%
Technology & Instructional Technology	5,636,484	5,803,999	2.08%
Budget & Finance	2,658,143	2,729,410	0.98%
Support Systems Total	10,355,600	10,614,769	3.81%
Grand Total \$	310,357,185	278,883,434	100.00%



Conclusion

The National Center for Urban School Transformation identifies high-performing urban school districts as those who have coherent educational improvement school systems. “Coherent educational improvement school systems help develop, sustain, and grow culture, curricula, and instruction needed to generate excellent and equitable learning.” (Leadership in America’s Best Urban Schools, 2017). Coherent educational improvement systems focus on:

- Positive and powerful relationships
- Challenging and rigorous curricula
- Engaging and effective instruction
- A culture of continuous improvement

Salt Lake City School District’s Strategic Plan for Student Achievement is focused on our collective responsibility to meet the needs of the whole child—academic, social, emotional, and physical needs. The Pillars of Student Achievement strive to create a coherent educational improvement system to ensure we achieve our vision: Excellence and Equity: every student, every classroom, every day.

The Salt Lake City Board of Education allocates resources in alignment with these Pillars and analyzes outcome data to measure progress in each of the areas to ensure we fulfill our collective responsibility to prepare our students for success in career and life.

Respectfully submitted,



Dr. Elizabeth Grant
Superintendent



Alan Kearsley
Business Administrator

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THE DISTRICT ENTITY

The District is Legally Autonomous

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

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

Board of Education

President Nate Salazar, Precinct 4	Vice President Bryce Williams, Precinct 1
Jenny Sika, Precinct 2	Ashley Anderson, Precinct 3
Mohamed Baayd, Precinct 5	Bryan Jensen, Precinct 6
Kristi Swett, Precinct 7	Jaziayah Evans, Student Representative

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

The District is Fiscally Independent

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

District Size and Scope

The District serves a general population projected to be approximately 204,657 citizens spread over an area of 111.1 square miles. The District consists of 36 schools comprised as follows:

- High Schools (6) – three comprehensive (grades 9-12), one blended learning (grades 9-12), one alternative (grades 9-12), and one Utah State Prison adult school
- Middle Schools (5) – four (grades 7-8), and one (grades 6-8)
- Elementary/Middle School (1) – one (grades K-8)
- Elementary Schools (22) – twenty-two (grades K-5 and K-6)
- Charter Schools (2) – one (grades K-8), and one (grades 9-12)

Four elementary schools and one virtual elementary school were closed by the end of the 2023-24 school year.

In addition, the District operates several alternative programs including community education, adult education, alternative middle school, parent cooperative, gifted student, disabled student, and other special services programs.

The District currently has 19,591 (October 1, 2023 Count) students enrolled in its regular day school programs, of which 11,642 or 58.93% are minority (non-Caucasian) students.

District Community

The five largest property taxpayers in Salt Lake City School District in 2022 were the LDS Church (City Creek Reserve, Deseret Title, Property Reserve); PacifiCorp; Delta Air Lines, Oakmont Properties; and Wasatch Plaza Holdings, LLC. The five largest employers are the University of Utah (including hospital), State of Utah, Salt Lake County, Intermountain Health Care, and Salt Lake City School District. The District benefits from a stable tax base with little change in significant taxpayers over the years.

The District Fund Structure

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

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

The District uses four types of ***Governmental Funds***: a General Fund; Special Revenue Funds (Child Nutrition Fund, Student Activity Fund, Pass-Through Taxes Fund, and Salt Lake Education Foundation Fund); Capital Projects Fund; and a Debt Service Fund. The District uses four ***Internal Service Funds***: which consists of the Distribution Services Fund, Printing and Graphics Fund, Technical Services Fund, and Employee Benefits Fund. A description of the activities financed and accounted for in each of these funds precedes the detailed budget for each fund presented in this budget document.

System of Classifying Revenue and Expenditures

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

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

The Budget Basis of Measuring Available Revenue and Expenditures

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

Governmental Fund Revenue

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

Governmental Fund Expenditures

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

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

Internal Service Funds

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

Fund Balance Classifications

The governmental fund financial statements present fund balances based on a hierarchy that shows, from highest to lowest, the level or form of constraints on fund balance resources and the extent to which the District is bound to honor them. The District first determines and reports nonspendable balances, then restricted, then committed, and so forth.

- **Nonspendable** – This category includes fund balance amounts that cannot be spent because they are either a) not in spendable form or b) legally or contractually required to be maintained intact. Fund balance amounts related to inventories and prepaid expenditures are classified as nonspendable.

- **Restricted** – This category includes net fund resources that are subject to external constraints that have been placed on the use of the resources either a) imposed by creditors (such as through a debt covenant), grantors, contributors, or laws or regulations of other governments or b) imposed by law through constitutional provisions or enabling legislation. Restricted fund balance amounts include the following:
 - Unspent tax revenues levied for specific purposes, such as capital projects, Reading achievement, and debt service.
 - Remaining fund balances in the child nutrition fund.

- **Committed** – This category includes amounts that can only be used for specific purposes established by formal action of the District’s Board of Education. Fund balance commitments can only be removed or changed by the same type of action (for example, resolution) of the Board of Education. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements. The Board of Education has approved to commit fund balance amounts for the following purposes:
 - As defined in Utah law as an “undistributed reserve,” the District maintains for economic stabilization up to five percent of general fund budgeted expenditures. Potential state budget cuts, disasters, immediate capital needs, and other significant events are circumstances or conditions that signal the need for stabilization. Additionally, the commitment is necessary to maintain liquidity (i.e., reducing any disparity between when financial resources are available to make payments and the maturity of related liabilities). Also defined by state law, the commitment is not to be used “in the negotiation or settlement of contract salaries for school district employees” and the use of this reserve requires a written resolution adopted by a majority vote of the Board of Education filed with the Utah State Board of Education and Utah State Auditor.

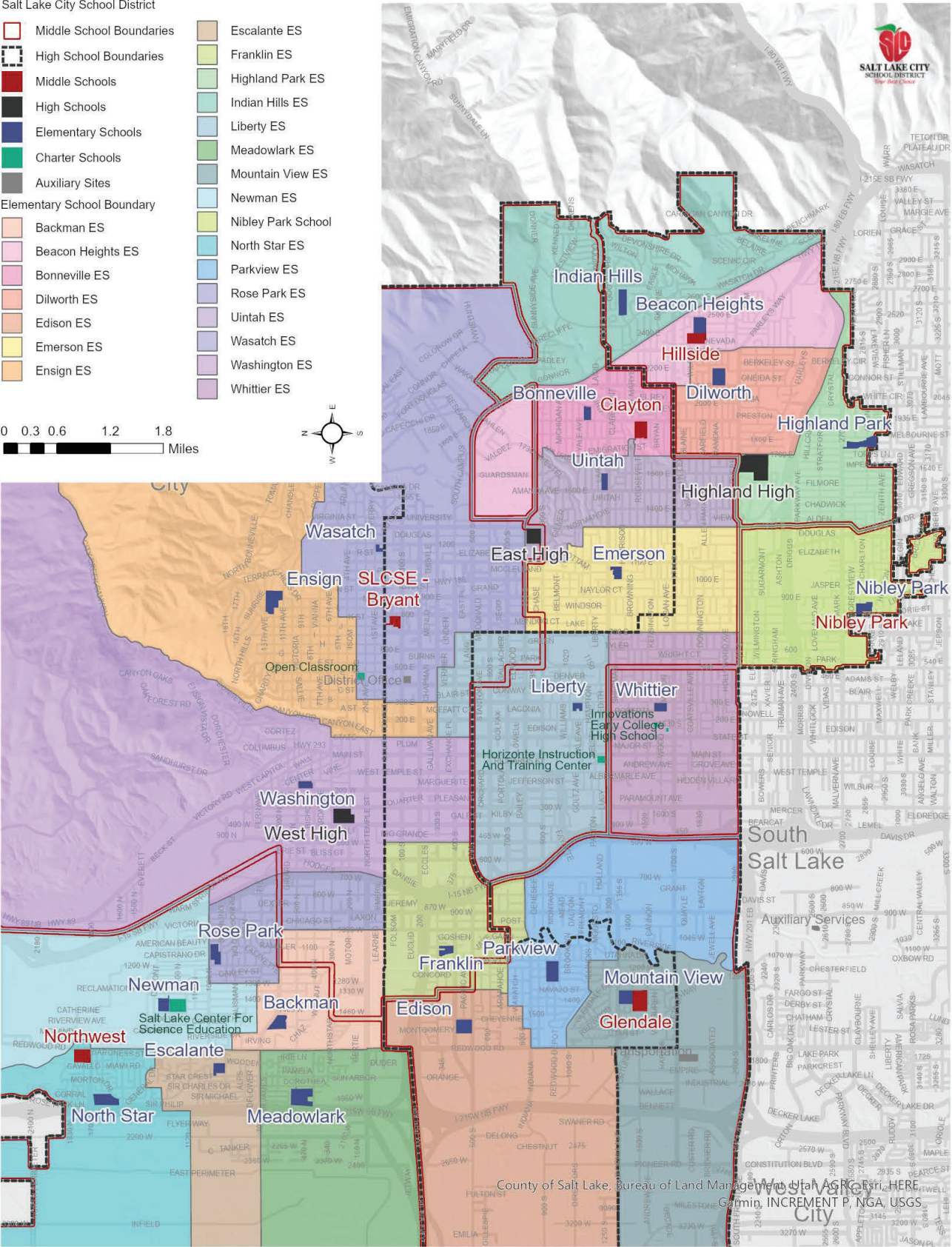
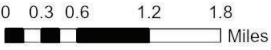
- **Assigned** – This category includes general fund balance amounts that the District intends to be used for a specific purpose but are neither restricted nor committed. The Board of Education has by resolution authorized the District’s business administrator to assign fund balances. The District has assigned general fund resources that are to be used for the District’s charter schools, programs, schools, and employee benefit obligations. The District has also assigned amounts in other governmental funds for programs, schools, and students.

- **Unassigned** – Residual balances in the general fund are classified as unassigned. In governmental funds other than the general fund, negative unassigned fund balance may be reported if expenditures incurred for specific purposes exceed the amounts restricted, committed, or assigned to those purposes. State law prohibits the District from adopting a budget that appropriates funds for the next fiscal year with an unassigned fund balance in excess of what has been explained related to economic stabilization allowances.

District Boundary Map

Salt Lake City School District

- Middle School Boundaries
 - High School Boundaries
 - Middle Schools
 - High Schools
 - Elementary Schools
 - Charter Schools
 - Auxiliary Sites
-
- Backman ES
 - Beacon Heights ES
 - Bonneville ES
 - Dilworth ES
 - Edison ES
 - Emerson ES
 - Ensign ES
 - Escalante ES
 - Franklin ES
 - Highland Park ES
 - Indian Hills ES
 - Liberty ES
 - Meadowlark ES
 - Mountain View ES
 - Newman ES
 - Nibley Park School
 - North Star ES
 - Parkview ES
 - Rose Park ES
 - Uintah ES
 - Wasatch ES
 - Washington ES
 - Whittier ES

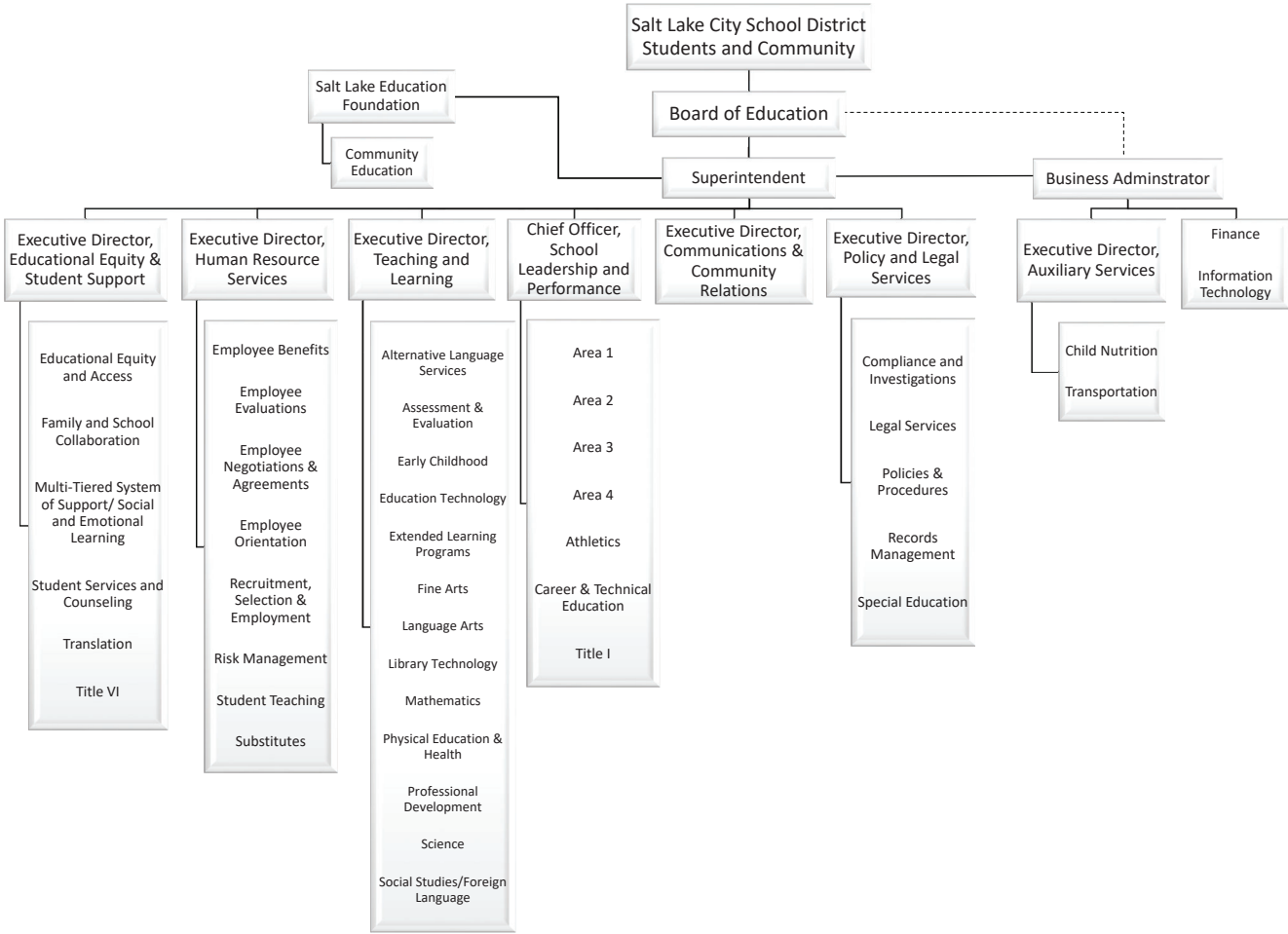


ADMINISTRATIVE ORGANIZATIONAL CHART

Salt Lake City School District

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

July 1, 2024



DISTRICT VISION, MISSION, & STRATEGIC PLAN FOR STUDENT ACHIEVEMENT 2024-2029

Vision: Our long-term picture for students

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

Mission: Our Core purpose for students

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

Strategic Plan for Student Achievement 2024-2029

Pillar: Educational Equity, Access, and Student Support.

Goal 1: Equitable Access and Inclusion

Salt Lake City School District will ensure unobstructed entrance into, involvement, and full-engagement of all learners in school programs and activities.

Objective 1: Students will access appropriate and effective programs and activities by eliminating barriers that obstruct their access.

Action Steps

1. Implement equity audits to review student data, write school improvement plans, and guide school improvement initiatives.
2. Design master schedules to increase balance between core classes and electives so all students receive an education that creates opportunities.
3. Facilitate underrepresented student groups in designing their Individual Learning Plan (K-6) or Career/College Readiness Plan (7-12) to prepare for and enroll in advanced academic courses.
4. Schedule quarterly transition activities to support students and families in the transition from Pre-Kindergarten to Kindergarten; Elementary School to Middle School; and Middle School to High School.

Objective 2: Schools will provide opportunities for students to fully engage in appropriate and effective programs and activities through the elimination of barriers.

Action Steps

1. Provide elementary students with enrichment experiences every year.
2. Build educator capacity to select instructional resources that are culturally affirming and engaging.
3. Implement criteria on self-assessment of Multi-tiered System of Supports (MTSS) and complete the rubric every two years.
4. Create and offer differentiated MTSS professional learning for school faculties, teachers, and administrators.
5. Build consistent districtwide implementation of Positive Behavior Intervention Systems (PBIS).
6. Create and implement consistent student services council (SSC) districtwide.

Goal 2: Equitable Treatment

Salt Lake City School District will encourage individuals to interact in ways that are accepting, valuing, respectful, supportive, safe, and secure, resulting in students feeling confident in their pursuit of learning without fear of threat, humiliation, danger, or disregard.

Objective 1: Students will experience excellent and equitable learning environments by having the following student needs: basic, physical health, mental health, safety, and belonging.

Action Steps

1. Administer the Social and Emotional Learning (SEL) survey to students in the fall and spring of each school year.
2. Implement the three SEL signature practices consistently and districtwide.
3. Implement explicit SEL instruction at least 40 minutes/week consistently and districtwide.
4. Identify and prioritize areas of growth on the Collaborative for Academic, Social, and Emotional Learning (CASEL) rubric and offer SEL professional learning that is aligned to these priorities.
5. Implement consistent districtwide trauma-informed practices.
6. Provide students and employees with anti-bias training.
7. Create well-being teams in every school to help monitor students' needs and coordinate wrap-around services.
8. Provide direct district nursing services to students to promote wellness and safety.
9. Provide students with access to district social work services necessary for crisis response, suicide prevention, anxiety, depression, coping skills, grief, racism, and community healing after a tragic event to promote student wellness and safety.

Pillar: Student Achievement PreK-12/Transition

Goal 1: Civic Competency and Communication

Salt Lake City School District will provide students educational experiences that help them to develop into thoughtful, well-rounded, and civic ready members of society equipping students with the knowledge and skills to make thoughtful decisions as positive and contributing members of society.

Objective 1: Students will develop and demonstrate civic awareness and competencies.

Action Steps

1. Engage students in a range of learning experiences that cultivate civic knowledge, skills, and dispositions in a variety of contexts.
2. Provide student with opportunities to participate in developmentally appropriate civic learning experiences that nurture the civic knowledge, ideals, and practices of our democratic society.

Goal 2: Academic Success

Salt Lake City School District will increase opportunities and address achievement gaps using district-approved materials, technology, and resources to teach Utah Core Standards on grade level with continuity and fidelity between schools and grade levels.

Objective 1: Students and teachers will demonstrate increased academic conversation and literacy development to support content understanding through speaking and listening.

Action Steps

1. Engage students in productive academic conversation for an average of 50% of time in class.

Objective 2: Students will increase grade level proficiency in reading based on the Utah Core Standards or Utah Essential Elements Standards.

Action Steps

1. Ensure students have access to high quality, appropriate, grade-level literacy instruction based on the science of reading.
2. Demonstrate on school schedules the time allocated for language development in elementary school.

Objective 3: Students will increase grade level proficiency in math for all students based on the Utah Core Standards or Utah Essential Elements Standards.

Action Steps

1. Ensure students have access to high quality, appropriate, and grade-level mathematics instruction.
2. Demonstrate on school schedules the time allocated for math instruction in elementary school.

Objective 4: Students will increase grade level proficiency in science for all students based on the Utah Core Standards or Utah Essential Elements Standards.

Action Steps

1. Ensure students access high quality, appropriate, and grade-level science instruction.
2. Demonstrate time scheduled for science instruction in elementary school schedules.
3. Provide PreK-12 students with access to Science, Technology, Engineering, and Math (STEM) activities that promote connections to post-graduation college and career choices, including place-based learning opportunities.

Objective 5: Students who are multi-language learners (MLL) will increase English proficiency and be prepared to exit the ELD program on target.

Action Steps

1. Ensure all MLL students have appropriate English Language Development (ELD) classes, instructional time, or Individual Language Plans (ILP) to support their English language proficiency.
2. Provide MLL students with access to high quality and appropriate ELD instruction that promotes English proficiency in listening, speaking, reading, and writing.
3. Ensure MLLs access grade level core content.

Objective 6: Students and teachers will increase their knowledge, skills, and understanding of technology integration in instruction and learning.

Action Steps

1. Provide ongoing support in using technology (hardware, software, and resources) in ways that enhance learning and develop skills needed for ongoing success in each

content area.

2. Provide continued professional development and support in the use of consistent learning management tools (LMS) in all grades and schools.

Goal 3: Access to Expanded Learning Opportunities

Salt Lake City School District will broaden our students' academic skills, knowledge, and social and emotional capacity in ways that connect school learning to real-world experiences.

Objective 1: PreK (Early Childhood) students will increase school readiness skills to support the transition into kindergarten.

Action Steps

1. Provide an early childhood program at all elementary schools, including increased options for collaborative classrooms.
2. Ensure students entering Kinder programs from district early childhood programs will demonstrate kindergarten readiness.
3. Increase Early Childhood staff retention and expertise.
4. Align PreK with district K-12 key strategic curriculum outcomes in content areas.
5. Relaunch Parents and Teachers (PAT) birth-3 program with sufficient staff and support, including additional training and certification for instructors.

Objective 2: Students will access innovative learning inside the school building and in the community and will demonstrate their learning, skills, and multi-modal excellence in multiple ways.

Action Steps

1. Support teachers in developing pedagogy and accessing appropriate resources to support place-based learning and other experience-based or inquiry learning opportunities.
2. Provide opportunities for students to participate in place-based learning, internships, or other performance-based learning.

Objective 3: Middle and high school students will be prepared to identify and opt into areas of interest in early college and career coursework and demonstration post-high school preparation.

Action Steps

1. Increase middle school students' access to rigorous courses in preparation for advanced academic courses in high school.
2. Increase all high school students' access to Advanced Placement, International Baccalaureate, concurrent enrollment (CE), and/or career and technical education (CTE) pathway courses.

PILLAR: Family-School and Community Partnerships and Communication

Goal 1: Family Partnerships and Engagement in Education

Salt Lake City School District will ensure all families are valued, respected, and are treated as equal partners in designing the educational experiences of their children.

Objective 1: Parents will experience meaningful school interactions and increased involvement

as a result of improved family and school partnerships.

Action Steps

1. Implement the Dual Capacity-Building Framework for Family-School Partnerships.
2. Create School Family-School Partnership Teams.
3. Create parent resource centers that are available to parents before, during and after school hours.

Goal 2: Community Partnerships

Salt Lake City School District will build and nurture relationships with community partners to elevate our students and family academic achievement. The Salt Lake City School District values community members, leaders, and business partners.

Objective 1: Students and families will be provided with the critical resources needed for students to focus on learning.

Action Steps

1. Identify and collaborate with business and community organizations within district boundaries.
2. Streamline families' access to medical, dental, and mental health services.
3. Increase awareness of healthcare opportunities for families at each Community Learning Center.
4. Ensure schools know and use the resources of volunteer programs and other services available through the Development Office and its partners.

Goal 3: Public Perception and Connections

Salt Lake City School District will maintain positive relationships with students, families, community members, elected officials, and community leaders; elevate the public's perception of our school district as a valuable partner and as a team of influential educational experts; and building trust in the transparency and integrity of our systems.

Objective 1: Students, families, and community members will feel more connected and informed about district programs, achievements, and operations.

Action Steps

1. Conduct a comprehensive survey of stakeholders, including elected officials, nonprofit partners, community leaders, business leaders, and residents.
2. Develop a strategic approach to highlight employee and student achievements.
3. Establish quarterly Communications Council meetings to increase communication between the district and stakeholders.
4. Provide students and families with a designated point of contact at their school.

PILLAR: Learning Environments, Stewardship, and Sustainability

Goal 1: Safe and Efficient Facilities

Salt Lake City School District will provide schools that are safe, secure, and welcoming. This encompasses effective designs to ensure there are secure entrances and warm and inviting interiors. The district creates spaces to encourage collaboration and facilitate instruction based on best practices.

Objective 1: Schools will be constructed and maintained based on the following criteria: life and safety; building integrity; and instructional needs.

Action Steps

1. Prioritize capital projects that focus on ensuring the safety of our schools.
2. Ensure improvement projects are designed to promote optimal learning environments for students that align with best practices.
3. Ensure new construction projects will provide equitable access to building facilities.

Objective 2: Staff will continue its work to achieve the goals outlined in district's sustainability action plan.

Action Steps

1. Implement sustainability projects
2. Develop future capital projects and new construction aligned with the sustainability resolution.

Objective 3: Students will be provided with facilities that are designed to effectively deliver college and career pathway learning experiences.

Action Steps

1. Collaborate with district industry partners and Utah System of Higher Education (USHE) to ensure alignment with community and industry needs.
2. Solicit input from community and industry partners in designing CTE classrooms.
3. Utilize multipurpose learning spaces in elementary and middle schools where teachers and students collaborate and engage in instruction.

Goal 2: Highly Qualified Staff

Salt Lake City School District will staff our schools with well-trained and capable employees ready to provide exemplary learning environments for all students and responsive to evolving district needs.

Objective 1: All students will have access to qualified, experienced, and culturally competent educational personnel.

Action Steps

1. Recruit district staff for Grow Your Own Program and incentivize them to start their teaching careers with the district.
2. Recruit and encourage students to pursue a career in education by enrolling in Teaching as a Profession pathway.
3. Ensure consistent application of timely and equitable hiring practices, and continually develop and implement innovative recruitment, induction and retention methods.
4. Streamline hiring practices to reduce time to fill critical positions.

Goal 3: Student Conduct & Discipline Process

Salt Lake City School District will ensure consistent and timely responses to student conduct and discipline issues, prioritizing prevention, support, and safety for all students.

Objective 1: Students will be provided with safe learning environments through the implementation of threat assessment teams. School and district threat assessment teams will systematically analyze and resolve very serious threats of violence in accordance with the Comprehensive School Threat Assessment Guidelines (CSTAG).

Action Steps

1. Create district-level and school-level Threat Assessment teams.
2. Attend CSTAG train-the-trainer sessions every four years.
3. Deliver CSTAG training for school teams every year.
4. Audit school threat assessment teams twice per year.
5. Ensure student physical safety in collaboration with Salt Lake City Police Department.

Objective 2: Students, families, and school personnel will experience a timely and efficient response to all district-level safe school violation referrals.

Action Steps

1. Decrease the number of days needed to resolve safe school cases, including completion of school-based investigation and reporting.

Objective 3: Students will be supported by the district safe schools' team through a postvention system that ensures a seamless transition back to an appropriate educational setting and reduces recidivism.

Action Steps

1. Develop and expand resources and community partnerships available to support families and students.
2. Conduct frequent check-ins with schools after an alternative placement has been made to monitor progress and set timeline for student's return to an appropriate learning environment.
3. Conduct re-entry meetings after an incident to welcome students back to school and to communicate interventions that will be put in place to support all students.

	2023-24	2024-25	
<u>Pillars</u>	Revised Budget	Budget	Percent of Strategic Plan Budget
Educational Equity, Access, & Student Support	\$ 16,674,505	14,650,027	5.25%
Student Achievement PreK-12 /Transition	224,805,161	209,711,200	75.20%
Family-School & Community Partnerships & Communication	8,546,645	7,131,408	2.56%
Learning Environments, Stewardship, & Sustainability	49,975,274	36,776,030	13.19%
Pillars Total	300,001,585	268,268,665	96.19%
<u>Support Systems</u>			
Policy & Legal Services	826,219	833,076	0.30%
Research & Evaluation	1,234,754	1,248,284	0.45%
Technology & Instructional Technology	5,636,484	5,803,999	2.08%
Budget & Finance	2,658,143	2,729,410	0.98%
Support Systems Total	10,355,600	10,614,769	3.81%
Grand Total	\$ 310,357,185	278,883,434	100.00%

SIGNIFICANT LAWS AFFECTING THIS BUDGET

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

Utah Code Budget Provisions

1. As used in sections 53G-7-302, 53G-7-303, 53G-7-305, 53G-7-307, and 53G-7-309:
 - a. “Budget officer” means:
 - i. for a school district, the school district’s superintendent; or
 - ii. for a charter school, an individual selected by the charter school governing board.

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

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

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

2.
 - a. For a school district, before June 30 of each year, a local school board shall adopt a budget and make appropriations for the next fiscal year.
 - b. For a school district, if the tax rate in the school district’s proposed budget exceeds the certified tax rate defined in Section 59-2-924, the local school board shall comply with Section 59-2-919 in adopting the budget, except as provided by Section 53F-8-301.
3.
 - a. For a school district, before the adoption or amendment of a budget, a local school board shall hold a public hearing, as defined in Section 10-9a-103, on the proposed budget or budget amendment.
 - b. In addition to complying with Title 52, Chapter 4, Open and Public Meetings Act, in regards to the public hearing described in Subsection (3)(a), at least 10 days prior to the public hearing, a local school board shall:
 - i. publish a notice of the public hearing in a newspaper or combination of newspapers of general circulation in the school district, except as provided in Section 45-1-101;

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

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

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

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

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

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

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

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

53G-7-308. Emergency expenditures.

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

53G-7-309. Monthly budget reports.

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

BUDGET DEVELOPMENT AND ADMINISTRATION PROCEDURES

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

1. Operating Budget Procedures

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

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

2. *Capital Improvement Budget Procedures*

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

3. *Debt Management Procedures*

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

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

4. Revenue Estimation Procedures

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

5. Fund Balance and Reserve Procedures

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

6. Accounting, Auditing, and Financial Reporting Procedures

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

BUDGET DEVELOPMENT PROCESS

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

CAPITAL PROJECTS PROCESS

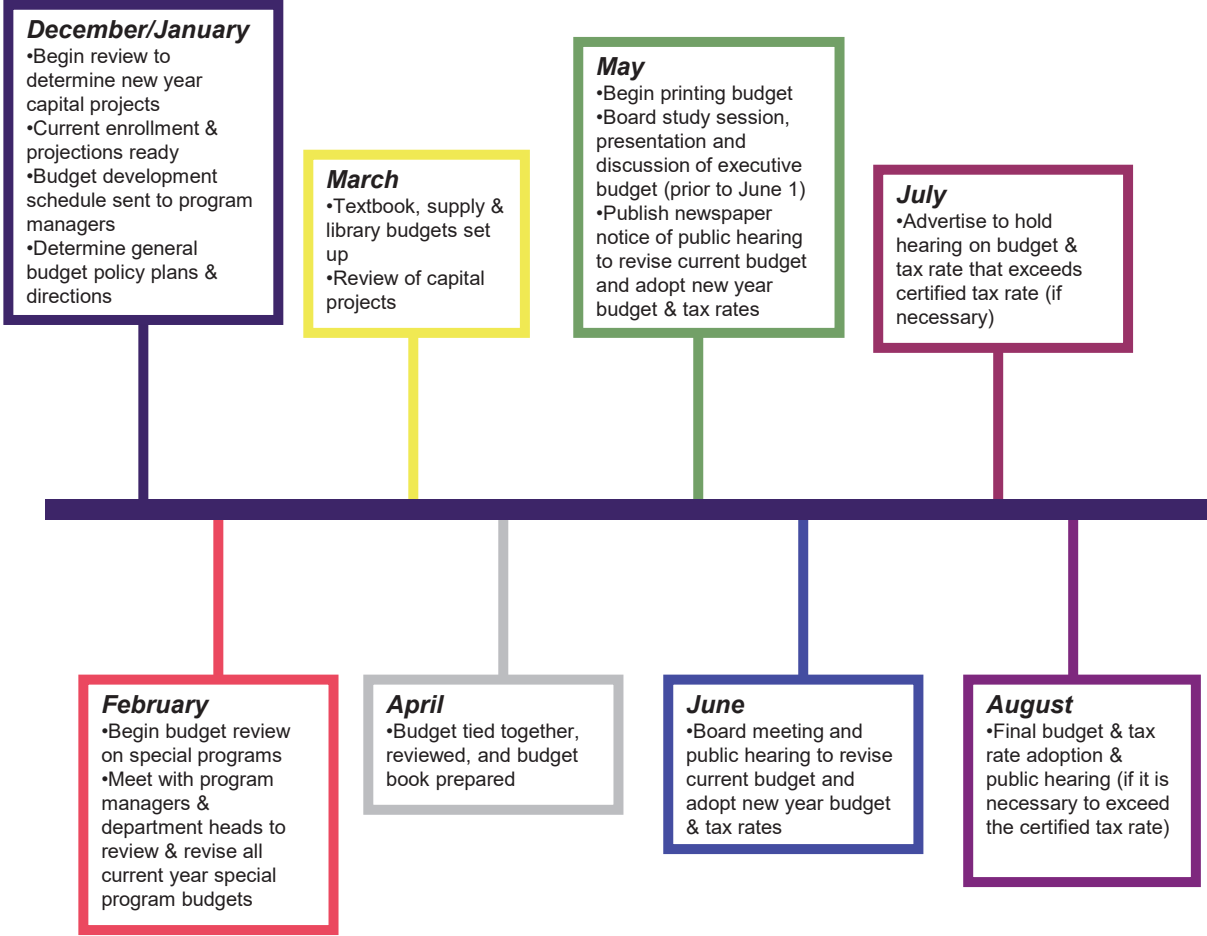
The District has a long term building replacement and retrofit program which has been developed through a process that included a study and recommendations by a broad based committee representing many experts in our community. This process included a structural engineering study of each building and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

BUDGET ADMINISTRATION AND MANAGEMENT PROCESS

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

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

BUDGET DEVELOPMENT TIMELINE



EXPLANATION OF FUNCTION CLASSIFICATION OF EXPENDITURES

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

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

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

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

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

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

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

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

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

Other Enterprise Services. This function applies to our Internal Service Funds. Those activities that are financed and operated in a manner like private business enterprises--where the stated intent is that the costs are financed or recovered primarily through user charges.

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

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

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

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

EXPLANATION OF OBJECT CLASSIFICATION OF EXPENDITURES

1xx – Salaries. Amounts paid to employees of the District who are in positions of a permanent nature or hired temporarily, including personnel substituting for those in permanent positions.

2xx – Employee Benefits. Amounts paid by the District on behalf of employees; these amounts are not included in the gross salary but are in addition to that amount. Such payments are fringe benefit payments, and while not paid directly to employees, nevertheless, are part of the cost of personal services. Examples include employers share of contributions to retirement plans, social security contributions, health insurance costs, industrial insurance (Worker's Compensation Insurance), and unemployment insurance.

3xx – Purchased Professional & Technical Services. Purchased services which by their nature can be performed only by persons with specialized skills, knowledge. Although a product may or may not result from the transaction, the primary reason for the purchase is the service provided. Examples include official/administrative services, professional education services, employee training & development, and legal services.

4xx – Purchased Property Services. Amounts paid for services rendered by organizations or personnel not on the payroll of the District to operate, repair, maintain, insure and rent property owned and/or used by the District. Examples include utility services, cleaning services, repair & maintenance services, and costs for renting or leasing land, building, equipment, or vehicles.

5xx – Other Purchased Services. Amounts paid for services rendered by organizations or personnel not on the payroll of the District other than Professional and Technical Services (300) or Property Services (400). Examples include student transportation, insurance, telephone, internet, advertising, printing, and expenses related to staff travel (airfare, lodging, per diem, transportation, and conference registration fees).

6xx – Supplies & Materials. Amounts paid for items of an expendable nature that are consumed, worn out, or deteriorated in use; or items that lose their identity through fabrication or incorporation into different or more complex units or substances are considered supply expenditures. Includes non-equipment items which with reasonable care and use may be expected to last for more than one year. Includes equipment that doesn't meet these criteria but the cost of which is less than the District's capitalization threshold of \$5,000. Examples include general instructional supplies, uniforms/clothing, fuel, electricity, food, books and periodicals, technology-related supplies such as computers, software, and supplies and materials needed for maintenance and custodial purposes.

7xx – Property. Expenditures for acquiring capital assets, including land, existing buildings, existing infrastructure assets, and equipment. Typically, these are assets that individually exceed the \$5,000 capitalization threshold established by the District.

8xx – Debt Service & Miscellaneous. Amounts paid to service debt as well as for goods and services not otherwise classified above. Examples of these types of expenses are professional membership dues & fees, contingency, interest on debt, redemption of principal, bond issuance costs, indirect costs, and other miscellaneous expenses.



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THE FINANCIAL SECTION OF THE BUDGET CONTAINS:

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

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

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

Major Revenue Sources

Property Tax and State Funds

Public education K-12 in the State of Utah is financed through what is commonly referred to as an equalized state funding formula. Under this Utah system of funding, each district is required to levy a basic tax rate of an estimated .001484 per dollar of taxable value and State funds are added to the proceeds of this tax to provide a fixed amount of money guaranteed by the State for each student in average daily membership (ADM). State funds which are acquired primarily through a State income tax are added to the proceeds of the required basic tax rate to guarantee the fixed amount per student. This amount is the Weighted Pupil Unit (WPU). For 2024-25, the WPU per student is \$4,494, which is a 5.0% increase from the \$4,280 guaranteed for 2023-24.

Interest on Investments

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

Other Local Revenues

Other local revenue comes from five main sources; tuition charged to students and participants of special programs, rental of facilities, donations, mitigation payments from Redevelopment Agency contracts, and miscellaneous grants.

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

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

The District receives mitigation payments for certain redevelopment agency projects that the district has agreed to participate in. These projects are expected to provide long-term economic benefits to the community and the District.

Federal Revenues

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

The federal funding provided to overcome the challenges of the pandemic expires by September 30th, 2024. The district is expected to use these funds before this date. The federal revenue is projected to return back to normal pre-pandemic levels for future years.

Fund Balance

Each year the unused portion of the District operating budget becomes ending fund balance. While this balance is not revenue it is then considered a source to be used in the next year. The district has carried an unassigned reserve balance due to conservative financial operations. This balance allows a margin of safety against various unexpected economic fluctuations and allows for continuous and consistent operations throughout the year. However, the District is required by state law to adopt an annual budget with zero Unassigned fund balance. It is likely that an Unassigned fund balance will exist at the end of the year.

Underlying Assumptions and Significant Revenue Trends

The District projects \$269.7 million in revenue for the General Fund of the District. The effect of the state funding system is that 60.47% of the General Fund revenue of the District is controlled by the State appropriation process, and 29.00% is controlled by the tax rates and assessed value of the tax base. The amount received per student in ADM in the basic program is always the amount guaranteed by the legislature. What changes each year is the portion that is provided by local tax as compared to the portion provided by State funds, but the total will always be the guaranteed amount per student. (Please see Chart 4, on page 133, for additional information.)

Since the State legislature has already passed and the Governor has signed into law the 2023-24 School Finance Act, the District can estimate very accurately the 60.47% of the General Fund revenue that is effectively determined by the level of State funding. The only variable factor is the number of students in average daily membership in the District. Revenue estimates for this budget are based on an estimated decrease in student average daily membership of 461 students. (See Chart 1, District Enrollment Trends, on page 127.)

For the years 2020-21, 2021-22, and 2022-23 General Fund revenues increased by 11.20%, 0.00%, and 10.13% respectively. During the 2023-24 year, General Fund revenue is estimated to increase by 7.63%, while 2024-25 is estimated to decrease by 12.39%. (Please refer to Chart 5, on page 134, for historical trend information.)

The total tax rate for all Governmental Funds has decreased from years 2020 to 2024 from .005047 to .003888, a 22.96% decrease. The tax rate for the General Fund and Special Revenue Funds combined has decreased 18.99% during this period due to legislatively determined decreases in the statewide basic tax rate and the inverse relationship between rising taxable values and the certified tax rate. The tax rate for Capital Projects and Debt Service decreased 39.12% due to debt reduction. (Please refer to Chart 7, page 136, for additional information.)

The estimated market value, taxable value, and net taxable value of property within the District is presented on Chart 8, on page 137. Estimated market value of property in the District has increased an average of 11.56% per year during the 2020 to 2024 period. In this same period,

total taxable value has increased an average of 10.76% per year, and net taxable value has increased an average of 11.76% per year. The most important value is the net taxable value. This is the value to which the tax rate of the District is applied to arrive at taxes assessed. Net taxable value is what remains after the Redevelopment Agency takes its tax increment from the taxable value.

Total taxes assessed have increased an average of 5.71% over the last nine years while total collections have increased an average of 5.75% over the same period of time. (Please refer to Chart 9, on page 138, for additional information.)

Underlying Assumptions and Significant Expenditure Trends

The overall total expenditure for all Governmental Funds is expected to decrease \$71.3 million dollars. Most of this change is attributed to the reasons as discussed below. This change does not include the Internal Service funds.

The General Fund expenditures are expected to decrease \$28.7 million between 2023-24 and 2024-25 largely due to the federal pandemic grants ending by September 30, 2024.

The board is expected to approve an increase for employee compensation packages for the coming year. Employee health insurance costs have also increased significantly. The District has chosen to cover these costs instead of passing them to the employees for this next budget year.

The District board voted to close four elementary schools by the end of 2023-24 school year due to overall declining enrollment. Closing these schools is expected to reduce operating costs throughout the district and increase the operating efficiencies in addition to improving student performance long-term. The Board also committed to retain all staffing displaced due to school closures until staffing placements return to standard position placement allocations.

Capital Fund expenditures are expected to decrease \$42.1 million between 2023-24 and 2024-25. This decrease is reflective of the completion of the district office rebuild project in the fall of 2024. Construction costs have seen significant inflationary increases over the last few years. Both current and future construction projects will cost more than projected prior to the pandemic. Current resources and fund balance reserves for capital expenditures are sufficient to cover the costs of any approved significant capital projects, but the reserves in the Capital Fund will realize a significant reduction prior to a projected rebound. Due to the inflationary increases, additional funding sources will be required to complete future large capital projects such as building rebuilds.

District expenditures are organized by fund, program, location or organizational unit, function, and object. The presentation of these categories varies by schedule for clarity and ease of understanding. Programs are grouped by related activities and presented in the financial section of the budget titled "Program Summaries". Expenditures presented in the "Program Summaries" section are classified by fund, function, and object. An explanation of the major function and object classifications is included at the end of the organizational section. Location or organizational unit presentation is too detailed for presentation in this document.

Fund Balance Projections

The estimated fund balance projections and classifications are shown for each Governmental Fund respectively throughout the financial statements. The Internal Service Funds are not projected. Most of the fund balance projections show very little change going forward. There are a couple of funds that are showing negative trends that should be discussed. The only fund that shows a projected Unassigned fund balance is the General Fund. All other funds show the fund balance in one or more of the following categories: Nonspendable, Restricted, Committed, or Assigned. Please see the Organizational section for a further discussion about what each of these categories represent.

The General Fund is projecting a deficit spending trend. The District will need to make future course corrections to improve this trend which may include finding effective ways to reduce costs, increase efficiencies, or enhance revenues. The District is investing in upgrading building systems to reduce carbon emissions and save on building operating costs. The District estimates saving \$1.8 million on utility costs. There is an annual budgeted fund transfer of \$1.8 million from the General Fund to the Capital Fund to service the Tax-Exempt Lease Purchase Agreement loan that funded these efficiency projects. The operational improvements should be realized in the General Fund due to lower costs to operate our buildings throughout the District.

The Child Nutrition Fund is restricted due to its natural purpose. The state law requires that the fund may not carry a fund balance that exceeds its three-month operating budget. The high labor and food costs make balancing this fund challenging given that revenue is largely dependent upon federal and state meal reimbursement rates. The program will need to focus on how to increase student meal participation while finding operational efficiencies. The fund balance projections show the challenge in managing this specialized fund. There will be cost savings from operating fewer school kitchens in the coming years while maintaining the same services to our students.



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SALT LAKE CITY SCHOOL DISTRICT
Summary of Budgets - All Governmental Fund Types
Fiscal Year 2024-25 Budget
Fund Expenditures by Function

	Total All Governmental Funds	General Fund	Special Revenue Funds	Capital Projects & Debt Service Funds
Revenues:				
Property Taxes	\$ 209,312,440	\$ 145,587,383	\$ 36,318,738	\$ 27,406,319
Interest on Investments	3,066,275	2,209,000	471,000	386,275
Sale of Food	2,380,752	0	2,380,752	0
Other Local revenue	17,081,755	10,986,755	6,095,000	0
State of Utah	97,194,876	95,741,725	1,453,151	0
Federal Government	25,350,642	15,196,431	10,154,211	0
Total Revenues	354,386,740	269,721,294	56,872,852	27,792,594
Expenditures:				
Instruction	173,255,015	168,853,853	4,401,162	0
Supporting Services:				
Students	14,293,109	14,293,109	0	0
Instructional Staff	24,553,846	24,481,346	72,500	0
General District Administration	1,736,011	1,736,011	0	0
General School Administration	19,632,431	19,632,431	0	0
Central Business	10,075,037	10,075,037	0	0
Operation & Maintenance of Buildings	28,295,045	28,268,707	26,338	0
Student Transportation	7,923,986	7,923,986	0	0
Child Nutrition Services	15,215,958	243,069	14,972,889	0
Community Services	51,566,464	13,037,546	38,528,918	0
Capital Outlay	32,245,436	0	0	32,245,436
Debt Service	2,873,246	612,976	44,820	2,215,450
Total Expenditures	381,665,584	289,158,071	58,046,627	34,460,886
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(27,278,844)</u>	<u>(19,436,777)</u>	<u>(1,173,775)</u>	<u>(6,668,292)</u>
Other Financing Sources (Uses):				
Sale of Capital Assets	(5,000)	(10,000)	5,000	0
Sale of Real Property	73,000	0	0	73,000
Operating Transfer In (Out)	0	(2,043,983)	200,000	1,843,983
Total Other Financing Sources (Uses):	68,000	(2,053,983)	205,000	1,916,983
Net Change in Fund Balances	(27,210,844)	(21,490,760)	(968,775)	(4,751,309)
Fund Balances - July 1	121,576,250	77,424,141	8,650,904	35,501,205
Fund Balances - June 30	\$ 94,365,406	\$ 55,933,381	\$ 7,682,129	\$ 30,749,896
Fund Balance				
Nonspendable:				
Inventories	\$ 949,463	\$ 0	\$ 949,463	\$ 0
Prepaid Expenditures	621,862	466,310	10,998	144,554
Restricted:				
Debt Service	10,588,942	0	0	10,588,942
Capital Projects	20,016,400	0	0	20,016,400
Child Nutrition Services	0	0	0	0
Salt Lake Education Foundation	3,667,712	0	3,667,712	0
Committed:				
Economic Stabilization	14,457,904	14,457,904	0	0
Assigned:				
Charter Schools	1,893,702	1,893,702	0	0
Programs	21,413,823	21,413,823	0	0
Programs Reported in the Schools	6,225,681	6,225,681	0	0
Students	3,053,956	0	3,053,956	0
Employee Benefit Obligations	11,475,961	11,475,961	0	0
Unassigned:	0	0	0	0
Total Fund Balances	\$ 94,365,406	\$ 55,933,381	\$ 7,682,129	\$ 30,749,896

SALT LAKE CITY SCHOOL DISTRICT

Summary of Budgets - All Governmental Fund Types

For Fiscal Year 2024-25 With Comparative Information for Years 2020-21 Through 2023-24

Fund Expenditures by Function

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Revised Budget	2024-25 Budget
Revenues:					
Property Taxes	\$ 185,128,310	\$ 187,589,369	\$ 203,945,289	\$ 201,912,692	\$ 209,312,440
Interest on Investments	1,779,992	515,935	8,815,905	4,166,275	3,066,275
Sale of Food	0	820,114	1,803,486	2,380,752	2,380,752
Other Local Revenue	14,867,661	15,676,950	16,419,072	17,069,411	17,081,755
State of Utah	92,154,096	86,027,436	87,563,486	112,451,401	97,194,876
Federal Government	35,202,729	44,968,014	48,442,888	53,934,126	25,350,642
Total Revenues	329,132,788	335,597,818	366,990,126	391,914,657	354,386,740
Expenditures:					
Instruction	155,146,573	158,460,199	164,161,829	178,192,391	173,255,015
Supporting Services:					
Students	10,857,545	11,747,054	12,993,202	14,775,360	14,293,109
Instructional Staff	20,142,605	22,344,201	26,773,834	32,599,141	24,553,846
General District Administration	1,157,481	1,351,478	1,434,425	1,729,014	1,736,011
General School Administration	17,160,936	17,630,844	19,631,733	20,459,008	19,632,431
Central Business	7,275,493	7,595,542	8,246,501	10,222,791	10,075,037
Operation & Maintenance of Buildings	24,109,103	24,150,652	25,123,571	28,438,866	28,295,045
Student Transportation	6,168,082	7,148,348	7,870,513	7,670,880	7,923,986
Child Nutrition Services	11,390,130	13,588,619	13,729,180	15,171,331	15,215,958
Enterprise Services	15,956	0	0	0	0
Community Services	33,372,442	35,761,848	43,734,950	54,864,912	51,566,464
Capital Outlay	13,379,068	23,471,204	47,362,160	86,050,784	32,245,436
Debt Service	8,933,350	4,544,800	4,899,174	2,875,496	2,873,246
Total Expenditures	309,108,764	327,794,789	375,961,072	453,049,974	381,665,584
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>20,024,024</u>	<u>7,803,029</u>	<u>(8,970,946)</u>	<u>(61,135,317)</u>	<u>(27,278,844)</u>
Other Financing Sources (Uses):					
Sale of Capital Assets	1,625	0	136	(5,000)	(5,000)
Sale of Real Property	72,949	80,428	77,788	73,000	73,000
Loan Proceeds	0	23,500,000	0	0	0
Proceeds from Leases	0	1,060,171	0	0	0
Total Other Financing Sources (Uses):	<u>74,574</u>	<u>24,640,599</u>	<u>77,924</u>	<u>68,000</u>	<u>68,000</u>
Net Change in Fund Balances	20,098,598	32,443,628	(8,893,022)	(61,067,317)	(27,210,844)
Fund Balance - July 1	<u>138,994,363</u>	<u>159,092,961</u>	<u>191,536,589</u>	<u>182,643,567</u>	<u>121,576,250</u>
Fund Balance - June 30	<u>\$ 159,092,961</u>	<u>\$ 191,536,589</u>	<u>\$ 182,643,567</u>	<u>\$ 121,576,250</u>	<u>\$ 94,365,406</u>
Fund Balance					
Nonspendable:					
Inventories	\$ 961,661	\$ 1,210,583	\$ 949,463	\$ 949,463	\$ 949,463
Prepaid Expenditures	105,455	730,463	662,846	621,862	621,862
Restricted:					
Debt Service	12,788,282	14,022,574	15,477,227	10,750,297	10,588,942
Capital Projects	58,917,284	84,247,887	67,444,419	24,606,354	20,016,400
Reading Achievement	0	0	3,482,302	3,482,302	0
Child Nutrition Services	224,000	2,803,423	1,795,450	968,775	0
Salt Lake Education Foundation	4,245,385	3,926,634	4,186,911	3,667,712	3,667,712
Committed:					
Economic Stabilization	7,000,000	7,000,000	15,096,178	15,896,069	14,457,904
Assigned:					
Charter Schools	849,686	986,660	1,941,526	2,002,923	1,893,702
Programs	32,575,033	32,483,369	31,909,676	23,084,635	21,413,823
Programs Reported in the Schools	5,895,205	6,873,688	6,225,681	6,225,681	6,225,681
Students	2,928,967	3,069,596	3,053,956	3,053,956	3,053,956
Employee Benefit Obligations	11,475,961	11,475,961	11,475,961	11,475,961	11,475,961
Unassigned:	<u>21,126,042</u>	<u>22,705,751</u>	<u>18,941,971</u>	<u>14,790,260</u>	<u>0</u>
Total Fund Balance	<u>\$ 159,092,961</u>	<u>\$ 191,536,589</u>	<u>\$ 182,643,567</u>	<u>\$ 121,576,250</u>	<u>\$ 94,365,406</u>

SALT LAKE CITY SCHOOL DISTRICT
Summary of Budgets - All Governmental Fund Types Projected
Fiscal Years 2024-25 Through 2027-28
Fund Expenditures by Function

	2024-25 Budget	2025-26 Projected	2026-27 Projected	2027-28 Projected
Revenues:				
Property Taxes	\$ 209,312,440	\$ 214,258,844	\$ 219,532,747	\$ 224,991,237
Interest on Investments	3,066,275	3,064,275	2,964,275	# 2,914,275
Sale of Food	2,380,752	2,380,752	2,380,752	2,380,752
Other Local Revenue	17,081,755	17,301,490	17,525,620	17,754,232
State of Utah	97,194,876	103,012,038	109,177,502	115,712,131
Federal Government	25,350,642	26,314,246	27,316,912	28,360,320
Total Revenues	354,386,740	366,331,645	378,897,808	392,112,947
Expenditures:				
Instruction	173,255,015	176,448,907	179,704,841	183,024,049
Supporting Services:				
Students	14,293,109	14,563,465	14,839,073	15,120,036
Instructional Staff	24,553,846	25,016,913	25,488,976	25,970,212
General District Administration	1,736,011	1,768,848	1,802,323	1,836,448
General School Administration	19,632,431	20,003,780	20,382,344	20,768,263
Central Business	10,075,037	10,265,607	10,459,880	10,657,927
Operation & Maintenance of Buildings	28,295,045	28,829,750	29,374,843	29,930,528
Student Transportation	7,923,986	8,073,869	8,226,664	8,382,428
Child Nutrition Services	15,215,958	15,433,287	15,654,092	15,878,434
Enterprise Services	0	0	0	0
Community Services	51,566,464	51,826,117	52,090,783	52,360,560
Capital Outlay	32,245,436	24,032,272	23,725,796	28,230,431
Debt Service	2,873,246	669,391	681,211	693,260
Total Expenditures	381,665,584	376,932,206	382,430,826	392,852,576
Excess (Deficiency) of Revenues Over (Under) Expenditures	(27,278,844)	(10,600,561)	(3,533,018)	(739,629)
Other Financing Sources (Uses):				
Sale of Capital Assets	(5,000)	(5,000)	(5,000)	(5,000)
Sale of Real Property	73,000	73,000	73,000	0
Total Other Financing Sources (Uses):	68,000	68,000	68,000	(5,000)
Net Change in Fund Balances	(27,210,844)	(10,532,561)	(3,465,018)	(744,629)
Fund Balance - July 1	121,576,250	94,365,406	83,832,845	80,367,827
Fund Balance - June 30	\$ 94,365,406	\$ 83,832,845	\$ 80,367,827	\$ 79,623,198
Fund Balance				
Non-spendable:				
Inventories	\$ 949,463	\$ 949,463	\$ 949,463	\$ 949,463
Prepaid Expenditures	621,862	621,862	621,862	621,862
Restricted:				
Debt Service	10,588,942	10,864,764	10,913,185	4,877,054
Capital Projects	20,016,400	25,266,729	30,950,935	38,092,058
Child Nutrition Services	0	(601,137)	(809,006)	(596,583)
Salt Lake Education Foundation	3,667,712	3,654,665	3,628,349	3,588,538
Committed:				
Economic Stabilization	14,457,904	14,731,376	15,010,162	15,294,365
Assigned				
Charter Schools	1,893,702	1,893,702	1,893,702	1,893,702
Programs	21,413,823	21,413,823	21,413,823	21,413,823
Programs Reported in the Schools	6,225,681	6,225,681	6,225,681	6,225,681
Students	3,053,956	3,053,956	3,053,956	3,053,956
Employee Benefit Obligations	11,475,961	11,475,961	11,475,961	11,475,961
Unassigned	0	(15,718,000)	(24,960,246)	(27,266,682)
Total Fund Balance	\$ 94,365,406	\$ 83,832,845	\$ 80,367,827	\$ 79,623,198



SALT LAKE CITY
SCHOOL DISTRICT
Your Best Choice

SALT LAKE CITY SCHOOL DISTRICT
Summary of Budgets - All Governmental Fund Types
Fiscal Year 2024-25 Budget
Fund Expenditures by Object

	Total All Governmental Funds	General Fund	Special Revenue Funds	Capital Projects & Debt Service Funds
Revenues:				
Property Taxes	\$ 209,312,440	\$ 145,587,383	\$ 36,318,738	\$ 27,406,319
Interest on Investments	3,066,275	2,209,000	471,000	386,275
Sale of Food	2,380,752	0	2,380,752	0
Other Local Revenue	17,081,755	10,986,755	6,095,000	0
State of Utah	97,194,876	95,741,725	1,453,151	0
Federal Government	25,350,642	15,196,431	10,154,211	0
Total Revenues	354,386,740	269,721,294	56,872,852	27,792,594
Expenditures:				
Salaries	191,490,069	183,366,507	4,832,349	3,291,213
Employee Benefits	78,287,861	74,421,220	2,281,266	1,585,375
Professional & Technical Services	4,504,579	3,182,306	1,159,773	162,500
Property Services	22,624,670	3,079,250	283,720	19,261,700
Other Purchased Services	3,190,943	2,616,369	543,979	30,595
Supplies & Materials	28,765,168	18,886,371	5,350,142	4,528,655
Cost of Food	5,957,066	0	5,957,066	0
Equipment	4,402,206	2,794,146	226,000	1,382,060
Debt Service & Miscellaneous	6,124,284	811,902	1,093,594	4,218,788
Tax Increment Paid to Other Entity	36,318,738	0	36,318,738	0
Total Expenditures	381,665,584	289,158,071	58,046,627	34,460,886
Excess (deficiency) of revenues over (under) expenditures	<u>(27,278,844)</u>	<u>(19,436,777)</u>	<u>(1,173,775)</u>	<u>(6,668,292)</u>
Other Financing Sources (Uses):				
Sale of Capital Assets	(5,000)	(10,000)	5,000	0
Sale of Real Property	73,000	0	0	73,000
Operating Transfer In (Out)	0	(2,043,983)	200,000	1,843,983
Total Other Financing Sources (Uses):	<u>68,000</u>	<u>(2,053,983)</u>	<u>205,000</u>	<u>1,916,983</u>
Net Change in Fund Balances	(27,210,844)	(21,490,760)	(968,775)	(4,751,309)
Fund Balances - July 1	<u>121,576,250</u>	<u>77,424,141</u>	<u>8,650,904</u>	<u>35,501,205</u>
Fund Balances - June 30	<u>\$ 94,365,406</u>	<u>\$ 55,933,381</u>	<u>\$ 7,682,129</u>	<u>\$ 30,749,896</u>
Fund Balance				
Nonspendable:				
Inventories	\$ 949,463	\$ 0	\$ 949,463	\$ 0
Prepaid expenditures	621,862	466,310	10,998	144,554
Restricted:				
Debt service	10,588,942	0	0	10,588,942
Capital projects	20,016,400	0	0	20,016,400
Child nutrition services	0	0	0	0
Salt Lake Education Foundation	3,667,712	0	3,667,712	0
Committed:				
Economic stabilization	14,457,904	14,457,904	0	0
Assigned:				
Charter schools	1,893,702	1,893,702	0	0
Programs	21,413,823	21,413,823	0	0
Programs reported in the schools	6,225,681	6,225,681	0	0
Students	3,053,956	0	3,053,956	0
Employee benefit obligations	11,475,961	11,475,961	0	0
Unassigned:	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Fund Balances	<u>\$ 94,365,406</u>	<u>\$ 55,933,381</u>	<u>\$ 7,682,129</u>	<u>\$ 30,749,896</u>

SALT LAKE CITY SCHOOL DISTRICT

Summary of Budgets - All Governmental Fund Types

For Fiscal Year 2024-25 With Comparative Information for Years 2020-21 Through 2023-24

Fund Expenditures by Object

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Revised Budget	2024-25 Budget
Revenues:					
Property Taxes	\$ 185,128,310	\$ 187,589,369	\$ 203,945,289	\$ 201,912,692	\$ 209,312,440
Interest on Investments	1,779,992	515,935	8,815,905	4,166,275	3,066,275
Sale of Food	0	820,114	1,803,486	2,380,752	2,380,752
Other Local Revenue	14,867,661	15,676,950	16,419,072	17,069,411	17,081,755
State of Utah	92,154,096	86,027,436	87,563,486	112,451,401	97,194,876
Federal Government	35,202,729	44,968,014	48,442,888	53,934,126	25,350,642
Total Revenues	329,132,788	335,597,818	366,990,126	391,914,657	354,386,740
Expenditures:					
Salaries	162,056,452	169,210,734	178,792,197	192,913,047	191,490,069
Employee Benefits	65,250,368	66,281,607	69,059,211	76,481,945	78,287,861
Professional & Technical Services	3,535,324	4,080,687	4,282,919	5,804,101	4,504,579
Property Services	12,297,665	21,350,180	40,232,875	60,466,550	22,624,670
Other Purchased Services	1,246,689	2,182,070	2,741,504	4,001,491	3,190,943
Supplies & Materials	25,128,475	24,165,746	30,451,821	41,531,781	28,765,168
Cost of Food	3,921,728	5,722,775	5,553,268	6,042,585	5,957,066
Equipment	1,919,329	3,086,901	12,658,028	17,846,497	4,402,206
Debt Service, Indirect Cost & Dues	10,128,379	5,932,714	1,660,763	11,643,239	6,124,284
Charter School Local Replacment	2,571,456	3,033,101	2,989,748	3,390,666	3,390,666
Tax Increment Paid to Other Entity	21,052,899	22,748,274	27,538,738	32,928,072	32,928,072
Total Expenditures	309,108,764	327,794,789	375,961,072	453,049,974	381,665,584
Excess (Deficiency) of Revenues Over (Under) Expenditures	20,024,024	7,803,029	(8,970,946)	(61,135,317)	(27,278,844)
Other Financing Sources:					
Sale of Capital Assets	1,625	0	136	(5,000)	(5,000)
Sale of Real Property	72,949	80,428	77,788	73,000	73,000
Loan proceeds	0	23,500,000	0	0	0
Proceeds from leases	0	1,060,171	0	0	0
Total Other Financing Sources & (Uses)	74,574	24,640,599	77,924	68,000	68,000
Net Change in Fund Balances	20,098,598	32,443,628	(8,893,022)	(61,067,317)	(27,210,844)
Fund Balance - July 1	138,994,363	159,092,961	191,536,589	182,643,567	121,576,250
Fund Balance - June 30	\$ 159,092,961	\$ 191,536,589	\$ 182,643,567	\$ 121,576,250	\$ 94,365,406
Fund Balance					
Nonspendable:					
Inventories	\$ 961,661	\$ 1,210,583	\$ 949,463	\$ 949,463	\$ 949,463
Prepaid Expenditures	105,455	730,463	662,846	621,862	621,862
Restricted:					
Debt Service	12,788,282	14,022,574	15,477,227	10,750,297	10,588,942
Capital Projects	58,917,284	84,247,887	67,444,419	24,606,354	20,016,400
Reading Achievement	0	0	3,482,302	3,482,302	0
Child Nutrition Services	224,000	2,803,423	1,795,450	968,775	0
Salt Lake Education Foundation	4,245,385	3,926,634	4,186,911	3,667,712	3,667,712
Committed:					
Economic Stabilization	7,000,000	7,000,000	15,096,178	15,896,069	14,457,904
Assigned:					
Charter Schools	849,686	986,660	1,941,526	2,002,923	1,893,702
Programs	32,575,033	32,483,369	31,909,676	23,084,635	21,413,823
Programs Reported in the Schools	5,895,205	6,873,688	6,225,681	6,225,681	6,225,681
Students	2,928,967	3,069,596	3,053,956	3,053,956	3,053,956
Employee Benefit Obligations	11,475,961	11,475,961	11,475,961	11,475,961	11,475,961
Unassigned:	21,126,042	22,705,751	18,941,971	14,790,260	0
Total Fund Balance	\$ 159,092,961	\$ 191,536,589	\$ 182,643,567	\$ 121,576,250	\$ 94,365,406

SALT LAKE CITY SCHOOL DISTRICT
Summary of Budgets - All Governmental Fund Types Projected
Fiscal Years 2024-25 Through 2027-28
Fund Expenditures by Object

	2024-25 Budget	2025-26 Projected	2026-27 Projected	2027-28 Projected
Revenues:				
Property Taxes	\$ 209,312,440	\$ 214,258,844	\$ 219,532,747	\$ 224,991,237
Interest on Investments	3,066,275	3,064,275	2,964,275	2,914,275
Sale of Food	2,380,752	2,380,752	2,380,752	2,380,752
Other Local Revenue	17,081,755	17,301,490	17,525,620	17,754,232
State of Utah	97,194,876	103,012,038	109,177,502	115,712,131
Federal Government	25,350,642	26,314,246	27,316,912	28,360,320
Total Revenues	354,386,740	366,331,645	378,897,808	392,112,947
Expenditures:				
Salaries	191,490,069	195,359,998	199,309,025	203,338,793
Employee Benefits	78,287,861	79,929,740	81,555,668	83,217,202
Professional & Technical Services	4,504,579	4,550,765	4,597,503	4,644,803
Property Services	22,624,670	14,330,500	13,902,166	12,248,971
Other Purchased Services	3,190,943	3,217,315	3,243,950	3,270,852
Supplies & Materials	28,765,168	29,560,995	29,759,790	29,960,573
Cost of Food	5,957,066	6,016,637	6,076,803	6,137,571
Equipment	4,402,206	3,815,582	3,844,359	3,873,423
Debt Service, Indirect Cost & Dues	6,124,284	3,831,936	3,822,824	9,841,650
Charter School Local Replacment	3,390,666	3,390,666	3,390,666	3,390,666
Tax Increment Paid to Other Entity	32,928,072	32,928,072	32,928,072	32,928,072
Total Expenditures	381,665,584	376,932,206	382,430,826	392,852,576
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(27,278,844)</u>	<u>(10,600,561)</u>	<u>(3,533,018)</u>	<u>(739,629)</u>
Other financing sources (uses)				
Sale of Capital Assets	(5,000)	(5,000)	(5,000)	(5,000)
Sale of Real Property	73,000	73,000	73,000	0
Total Other Financing Sources & (Uses)	<u>68,000</u>	<u>68,000</u>	<u>68,000</u>	<u>(5,000)</u>
Net Change in Fund Balances	(27,210,844)	(10,532,561)	(3,465,018)	(744,629)
Fund Balance - July 1	<u>121,576,250</u>	<u>94,365,406</u>	<u>83,832,845</u>	<u>80,367,827</u>
Fund Balance - June 30	<u>\$ 94,365,406</u>	<u>\$ 83,832,845</u>	<u>\$ 80,367,827</u>	<u>\$ 79,623,198</u>
Fund Balance				
Nonspendable:				
Inventories	\$ 949,463	\$ 949,463	\$ 949,463	\$ 949,463
Prepaid Expenditures	621,862	621,862	621,862	621,862
Restricted:				
Debt Service	10,588,942	10,864,764	10,913,185	4,877,054
Capital Projects	20,016,400	25,266,729	30,950,935	38,092,058
Child Nutrition Services	0	(601,137)	(809,006)	(596,583)
Salt Lake Eduation Foundation	3,667,712	3,654,665	3,628,349	3,588,538
Committed:				
Economic Stabilization	14,457,904	14,731,376	15,010,162	15,294,365
Assigned				
Charter Schools	1,893,702	1,893,702	1,893,702	1,893,702
Programs	21,413,823	21,413,823	21,413,823	21,413,823
Programs Reported in the Schools	6,225,681	6,225,681	6,225,681	6,225,681
Students	3,053,956	3,053,956	3,053,956	3,053,956
Employee Benefit Obligations	11,475,961	11,475,961	11,475,961	11,475,961
Unassigned	0	(15,718,000)	(24,960,246)	(27,266,682)
Total Fund Balance	<u>\$ 94,365,406</u>	<u>\$ 83,832,845</u>	<u>\$ 80,367,827</u>	<u>\$ 79,623,198</u>



SALT LAKE CITY
SCHOOL DISTRICT
Your Best Choice

SALT LAKE CITY SCHOOL DISTRICT
Summary of Budgets - All Operational Funds
Fiscal Year 2024-25 Budget
Fund Expenditures by Function

	Total All Operational Funds	General Fund	Special Revenue Funds
Revenues:			
Property Taxes	\$ 181,906,121	\$ 145,587,383	\$ 36,318,738
Interest on Investments	2,680,000	2,209,000	471,000
Sale of food	2,380,752	0	2,380,752
Other Local revenue	17,081,755	10,986,755	6,095,000
State of Utah	97,194,876	95,741,725	1,453,151
Federal Government	25,350,642	15,196,431	10,154,211
Total Revenues	326,594,146	269,721,294	56,872,852
Expenditures:			
Instruction	173,255,015	168,853,853	4,401,162
Supporting Services:			
Students	14,293,109	14,293,109	0
Instructional Staff	24,553,846	24,481,346	72,500
General District Administration	1,736,011	1,736,011	0
General School Administration	19,632,431	19,632,431	0
Central Business	10,075,037	10,075,037	0
Operation & Maintenance of Buildings	28,295,045	28,268,707	26,338
Student Transportation	7,923,986	7,923,986	0
Child Nutrition Services	15,215,958	243,069	14,972,889
Enterprise Services	0	0	0
Community Services	51,566,464	13,037,546	38,528,918
Capital Outlay	0	0	0
Debt Service	657,796	612,976	44,820
Total Expenditures	347,204,698	289,158,071	58,046,627
Excess (deficiency) of revenues over (under) expenditures	(20,610,552)	(19,436,777)	(1,173,775)
Other Financing Sources (Uses):			
Sale of Capital Assets	(5,000)	(10,000)	5,000
Operating Transfer In (Out)	(1,843,983)	(2,043,983)	200,000
Total Other Financing Sources (Uses)	(1,848,983)	(2,053,983)	205,000
Net Change in Fund Balances	(22,459,535)	(21,490,760)	(968,775)
Fund Balances - July 1	86,075,045	77,424,141	8,650,904
Fund Balances - June 30	\$ 63,615,510	\$ 55,933,381	\$ 7,682,129
Fund Balance			
Nonspendable:			
Inventories	\$ 949,463	\$ 0	\$ 949,463
Prepaid Expenditures	477,308	466,310	10,998
Restricted:			
Child Nutrition Services	0	0	0
Salt Lake Education Foundation	3,667,712	0	3,667,712
Committed:			
Economic Stabilization	14,457,904	14,457,904	0
Assigned:			
Charter Schools	1,893,702	1,893,702	0
Programs	21,413,823	21,413,823	0
Programs Reported in the Schools	6,225,681	6,225,681	0
Students	3,053,956	0	3,053,956
Employee Benefit Obligations	11,475,961	11,475,961	0
Unassigned:	0	0	0
Total Fund Balances	\$ 63,615,510	\$ 55,933,381	\$ 7,682,129

SALT LAKE CITY SCHOOL DISTRICT

Summary of Budgets - All Operational Funds

For Fiscal Year 2024-25 With Comparative Information for Years 2020-21 Through 2023-24

Fund Expenditures by Function

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Revised Budget	2024-25 Budget
Revenues:					
Property Taxes	\$ 152,700,176	\$ 159,444,158	\$ 175,948,660	\$ 175,314,537	\$ 181,906,121
Interest on Investments	1,447,599	127,389	4,704,559	3,780,000	2,680,000
Sale of Food	0	820,114	1,803,486	2,380,752	2,380,752
Other Local Revenue	14,717,661	15,428,443	16,400,196	17,069,411	17,081,755
State of Utah	92,154,096	86,027,436	87,563,486	112,451,401	97,194,876
Federal Government	34,950,854	43,729,210	48,226,758	53,934,126	25,350,642
Total Revenues	295,970,386	305,576,750	334,647,145	364,930,227	326,594,146
Expenditures:					
Instruction	155,146,573	158,460,199	164,161,829	178,192,391	173,255,015
Supporting Services:					
Students	10,857,545	11,747,054	12,993,202	14,775,360	14,293,109
Instructional Staff	20,142,605	22,344,201	26,773,834	32,599,141	24,553,846
General District Administration	1,157,481	1,351,478	1,434,425	1,729,014	1,736,011
General School Administration	17,160,936	17,630,844	19,631,733	20,459,008	19,632,431
Central Business	7,275,493	7,595,542	8,246,501	10,222,791	10,075,037
Operation & Maintenance of Buildings	24,109,103	24,150,652	25,123,571	28,438,866	28,295,045
Student Transportation	6,168,082	7,148,348	7,870,513	7,670,880	7,923,986
Child Nutrition Services	11,390,130	13,588,619	13,729,180	15,171,331	15,215,958
Enterprise Services	15,956	0	0	0	0
Community Services	33,372,442	35,761,848	43,734,950	54,864,912	51,566,464
Capital Outlay	0	0	2,396,032	11,761,092	0
Debt Service	0	0	354,213	657,796	657,796
Total Expenditures	286,796,346	299,778,785	326,449,983	376,542,582	347,204,698
Excess (Deficiency) of Revenues Over (Under) Expenditures	9,174,040	5,797,965	8,197,162	(11,612,355)	(20,610,552)
Other Financing Sources (Uses):					
Sale of Capital Assets	1,625	0	136	(5,000)	(5,000)
Operating Transfer In (Out)	0	0	(1,843,983)	(1,843,983)	(1,843,983)
Total Other Financing Sources (Uses):	1,625	0	(1,843,847)	(1,848,983)	(1,848,983)
Net Change in Fund Balances	9,175,665	5,797,965	6,353,315	(13,461,338)	(22,459,535)
Fund Balance - July 1	78,209,438	87,385,103	93,183,068	99,536,383	86,075,045
Fund Balance - June 30	\$ 87,385,103	\$ 93,183,068	\$ 99,536,383	\$ 86,075,045	\$ 63,615,510
Fund Balance					
Nonspendable:					
Inventories	\$ 961,661	\$ 1,210,583	\$ 949,463	\$ 949,463	\$ 949,463
Prepaid Expenditures	103,163	647,403	477,308	477,308	477,308
Restricted:					
Reading Achievement	0	0	3,482,302	3,482,302	0
Child Nutrition Services	224,000	2,803,423	1,795,450	968,775	0
Salt Lake Education Foundation	4,245,385	3,926,634	4,186,911	3,667,712	3,667,712
Committed:					
Economic Stabilization	7,000,000	7,000,000	15,096,178	15,896,069	14,457,904
Assigned:					
Charter Schools	849,686	986,660	1,941,526	2,002,923	1,893,702
Programs	32,575,033	32,483,369	31,909,676	23,084,635	21,413,823
Programs Reported in the Schools	5,895,205	6,873,688	6,225,681	6,225,681	6,225,681
Students	2,928,967	3,069,596	3,053,956	3,053,956	3,053,956
Employee Benefit Obligations	11,475,961	11,475,961	11,475,961	11,475,961	11,475,961
Unassigned:	21,126,042	22,705,751	18,941,971	14,790,260	0
Total Fund Balance	\$ 87,385,103	\$ 93,183,068	\$ 99,536,383	\$ 86,075,045	\$ 63,615,510

SALT LAKE CITY SCHOOL DISTRICT
Summary of Budgets - All Operational Funds Projected
Fiscal Years 2024-25 Through 2027-28
Fund Expenditures by Function

	2024-25 Budget	2025-26 Projected	2026-27 Projected	2027-28 Projected
Revenues:				
Property Taxes	\$ 181,906,121	\$ 187,001,679	\$ 192,275,582	\$ 197,734,072
Interest on Investments	2,680,000	2,680,000	2,680,000	2,680,000
Sale of Food	2,380,752	2,380,752	2,380,752	2,380,752
Other Local Revenue	17,081,755	17,301,490	17,525,620	17,754,232
State of Utah	97,194,876	103,012,038	109,177,502	115,712,131
Federal Government	25,350,642	26,314,246	27,316,912	28,360,320
Total Revenues	<u>326,594,146</u>	<u>338,690,205</u>	<u>351,356,368</u>	<u>364,621,507</u>
Expenditures:				
Instruction	173,255,015	176,448,907	179,704,841	183,024,049
Supporting Services:				
Students	14,293,109	14,563,465	14,839,073	15,120,036
Instructional Staff	24,553,846	25,016,913	25,488,976	25,970,212
General District Administration	1,736,011	1,768,848	1,802,323	1,836,448
General School Administration	19,632,431	20,003,780	20,382,344	20,768,263
Central Business	10,075,037	10,265,607	10,459,880	10,657,927
Operation & Maintenance of Buildings	28,295,045	28,829,750	29,374,843	29,930,528
Student Transportation	7,923,986	8,073,869	8,226,664	8,382,428
Child Nutrition Services	15,215,958	15,433,287	15,654,092	15,878,434
Enterprise Services	0	0	0	0
Community Services	51,566,464	51,826,117	52,090,783	52,360,560
Capital Outlay	0	0	0	0
Debt Service	657,796	669,391	681,211	693,260
Total Expenditures	<u>347,204,698</u>	<u>352,899,934</u>	<u>358,705,030</u>	<u>364,622,145</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(20,610,552)</u>	<u>(14,209,729)</u>	<u>(7,348,662)</u>	<u>(638)</u>
Other Financing Sources (Uses):				
Sale of Capital Assets	(5,000)	(5,000)	(5,000)	(5,000)
Operating Transfer In (Out)	(1,843,983)	(1,843,983)	(1,843,983)	(1,843,983)
Total Other Financing Sources (Uses):	<u>(1,848,983)</u>	<u>(1,848,983)</u>	<u>(1,848,983)</u>	<u>(1,848,983)</u>
Net Change in Fund Balances	<u>(22,459,535)</u>	<u>(16,058,712)</u>	<u>(9,197,645)</u>	<u>(1,849,621)</u>
Fund Balance - July 1	<u>86,075,045</u>	<u>63,615,510</u>	<u>47,556,798</u>	<u>38,359,153</u>
Fund Balance - June 30	<u>\$ 63,615,510</u>	<u>\$ 47,556,798</u>	<u>\$ 38,359,153</u>	<u>\$ 36,509,532</u>
Fund Balance				
Nonspendable:				
Inventories	\$ 949,463	\$ 949,463	\$ 949,463	\$ 949,463
Prepaid Expenditures	477,308	477,308	477,308	477,308
Restricted:				
Child Nutrition Services	0	(601,137)	(809,006)	(596,583)
Salt Lake Education Foundation	3,667,712	3,654,665	3,628,349	3,588,538
Committed:				
Economic Stabilization	14,457,904	14,731,376	15,010,162	15,294,365
Assigned				
Charter Schools	1,893,702	1,893,702	1,893,702	1,893,702
Programs	21,413,823	21,413,823	21,413,823	21,413,823
Programs Reported in the Schools	6,225,681	6,225,681	6,225,681	6,225,681
Students	3,053,956	3,053,956	3,053,956	3,053,956
Employee Benefit Obligations	11,475,961	11,475,961	11,475,961	11,475,961
Unassigned	0	(15,718,000)	(24,960,246)	(27,266,682)
Total Fund Balance	<u>\$ 63,615,510</u>	<u>\$ 47,556,798</u>	<u>\$ 38,359,153</u>	<u>\$ 36,509,532</u>



SALT LAKE CITY
SCHOOL DISTRICT
Your Best Choice

SALT LAKE CITY SCHOOL DISTRICT
Summary of Budgets - All Operational Funds
Fiscal Year 2024-25 Budget
Fund Expenditures by Object

	Total All Operational Funds	General Fund	Special Revenue Funds
Revenues:			
Property Taxes	\$ 181,906,121	\$ 145,587,383	\$ 36,318,738
Interest on Investments	2,680,000	2,209,000	471,000
Sale of Food	2,380,752	0	2,380,752
Other Local Revenue	17,081,755	10,986,755	6,095,000
State of Utah	97,194,876	95,741,725	1,453,151
Federal Government	25,350,642	15,196,431	10,154,211
Total Revenues	326,594,146	269,721,294	56,872,852
Expenditures:			
Salaries	188,198,856	183,366,507	4,832,349
Employee Benefits	76,702,486	74,421,220	2,281,266
Professional & Technical Services	4,342,079	3,182,306	1,159,773
Property Services	3,362,970	3,079,250	283,720
Other Purchased Services	3,160,348	2,616,369	543,979
Supplies & Materials	24,236,513	18,886,371	5,350,142
Cost of Food	5,957,066	0	5,957,066
Equipment	3,020,146	2,794,146	226,000
Debt Service & Miscellaneous	1,905,496	811,902	1,093,594
Charter School Local Replacment	3,390,666	0	3,390,666
Tax Increment Paid to Other Entity	32,928,072	0	32,928,072
Total Expenditures	347,204,698	289,158,071	58,046,627
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(20,610,552)</u>	<u>(19,436,777)</u>	<u>(1,173,775)</u>
Other Financing Sources (Uses):			
Sale of Capital Assets	(5,000)	(10,000)	5,000
Operating Transfer In (Out)	(1,843,983)	(2,043,983)	200,000
Total Other Financing Sources (Uses)	(1,848,983)	(2,053,983)	205,000
Net Change in Fund Balances	(22,459,535)	(21,490,760)	(968,775)
Fund Balances - July 1	86,075,045	77,424,141	8,650,904
Fund Balances - June 30	<u>\$ 63,615,510</u>	<u>\$ 55,933,381</u>	<u>\$ 7,682,129</u>
Fund Balance			
Nonspendable:			
Inventories	\$ 949,463	\$ 0	\$ 949,463
Prepaid Expenditures	477,308	466,310	10,998
Restricted:			
Child Nutrition Services	0	0	0
Salat Lake Education Foundation	3,667,712	0	3,667,712
Committed:			
Economic Stabilization	14,457,904	14,457,904	0
Assigned:			
Charter Schools	1,893,702	1,893,702	0
Programs	21,413,823	21,413,823	0
Programs Reported in the Schools	6,225,681	6,225,681	0
Students	3,053,956	0	3,053,956
Employee Benefit Obligations	11,475,961	11,475,961	0
Unassigned:	0	0	0
Total Fund Balances	\$ 63,615,510	\$ 55,933,381	\$ 7,682,129

SALT LAKE CITY SCHOOL DISTRICT

Summary of Budgets - All Operational Funds

For Fiscal Year 2024-25 With Comparative Information for Years 2020-21 Through 2023-24

Fund Expenditures by Object

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Revised Budget	2024-25 Budget
Revenues:					
Property Taxes	\$ 152,700,176	\$ 159,444,158	\$ 175,948,660	\$ 175,314,537	\$ 181,906,121
Interest on Investments	1,447,599	127,389	4,704,559	3,780,000	2,680,000
Sale of Food	0	820,114	1,803,486	2,380,752	2,380,752
Other Local Revenue	14,717,661	15,428,443	16,400,196	17,069,411	17,081,755
State of Utah	92,154,096	86,027,436	87,563,486	112,451,401	97,194,876
Federal Government	34,950,854	43,729,210	48,226,758	53,934,126	25,350,642
Total Revenues	<u>295,970,386</u>	<u>305,576,750</u>	<u>334,647,145</u>	<u>364,930,227</u>	<u>326,594,146</u>
Expenditures:					
Salaries	159,340,206	166,429,449	175,900,818	189,656,710	188,198,856
Employee Benefits	63,936,598	64,960,766	67,697,636	74,966,663	76,702,486
Professional & Technical Services	3,468,632	4,080,128	4,282,634	5,641,601	4,342,079
Property Services	3,212,921	3,313,677	3,595,410	4,381,195	3,362,970
Other Purchased Services	1,234,897	2,160,674	2,717,540	3,970,896	3,160,348
Supplies & Materials	25,081,817	23,128,081	28,815,326	38,780,593	24,236,513
Cost of Food	3,921,728	5,722,775	5,553,268	6,042,585	5,957,066
Equipment	1,856,339	2,997,470	5,698,102	14,804,437	3,020,146
Debt Services & Miscellaneous	1,118,853	1,204,390	1,660,763	1,979,164	1,905,496
Charter School Local Replacment	2,571,456	3,033,101	2,989,748	3,390,666	3,390,666
Tax Increment Paid to Other Entity	21,052,899	22,748,274	27,538,738	32,928,072	32,928,072
Total Expenditures	<u>286,796,346</u>	<u>299,778,785</u>	<u>326,449,983</u>	<u>376,542,582</u>	<u>347,204,698</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>9,174,040</u>	<u>5,797,965</u>	<u>8,197,162</u>	<u>(11,612,355)</u>	<u>(20,610,552)</u>
Other Financing Sources (Uses):					
Sale of Capital Assets	1,625	0	136	(5,000)	(5,000)
Operating Transfer In (Out)	0	0	(1,843,983)	(1,843,983)	(1,843,983)
Total Other Financing Sources (Uses)	<u>1,625</u>	<u>0</u>	<u>(1,843,847)</u>	<u>(1,848,983)</u>	<u>(1,848,983)</u>
Net Change in Fund Balances	9,175,665	5,797,965	6,353,315	(13,461,338)	(22,459,535)
Fund Balance - July 1	<u>78,209,438</u>	<u>87,385,103</u>	<u>93,183,068</u>	<u>99,536,383</u>	<u>86,075,045</u>
Fund Balance - June 30	<u>\$ 87,385,103</u>	<u>\$ 93,183,068</u>	<u>\$ 99,536,383</u>	<u>\$ 86,075,045</u>	<u>\$ 63,615,510</u>
Fund Balance					
Nonspendable:					
Inventories	\$ 961,661	\$ 1,210,583	\$ 949,463	\$ 949,463	\$ 949,463
Prepaid Expenditures	103,163	647,403	477,308	477,308	477,308
Restricted:					
Reading Achievement	0	0	3,482,302	3,482,302	0
Child Nutrition Services	224,000	2,803,423	1,795,450	968,775	0
Salt Lake Education Foundation	4,245,385	3,926,634	4,186,911	3,667,712	3,667,712
Committed:					
Economic Stabilization	7,000,000	7,000,000	15,096,178	15,896,069	14,457,904
Assigned:					
Charter Schools	849,686	986,660	1,941,526	2,002,923	1,893,702
Programs	32,575,033	32,483,369	31,909,676	23,084,635	21,413,823
Programs Reported in the Schools	5,895,205	6,873,688	6,225,681	6,225,681	6,225,681
Students	2,928,967	3,069,596	3,053,956	3,053,956	3,053,956
Employee Benefit Obligations	11,475,961	11,475,961	11,475,961	11,475,961	11,475,961
Unassigned:	<u>21,126,042</u>	<u>22,705,751</u>	<u>18,941,971</u>	<u>14,790,260</u>	<u>0</u>
Total Fund Balance	<u>\$ 87,385,103</u>	<u>\$ 93,183,068</u>	<u>\$ 99,536,383</u>	<u>\$ 86,075,045</u>	<u>\$ 63,615,510</u>

SALT LAKE CITY SCHOOL DISTRICT
Summary of Budgets - All Operational Funds Projected
Fiscal Years 2024-25 Through 2027-28
Fund Expenditures by Object

	2024-25 Budget	2025-26 Projected	2026-27 Projected	2027-28 Projected
Revenues:				
Property Taxes	\$ 181,906,121	\$ 187,001,679	\$ 192,275,582	\$ 197,734,072
Interest on Investments	2,680,000	2,680,000	2,680,000	2,680,000
Sale of Food	2,380,752	2,380,752	2,380,752	2,380,752
Other Local Revenue	17,081,755	17,301,490	17,525,620	17,754,232
State of Utah	97,194,876	103,012,038	109,177,502	115,712,131
Federal Government	25,350,642	26,314,246	27,316,912	28,360,320
Total Revenues	<u>326,594,146</u>	<u>338,690,205</u>	<u>351,356,368</u>	<u>364,621,507</u>
Expenditures:				
Salaries	188,198,856	191,953,593	195,783,397	199,689,767
Employee Benefits	76,702,486	78,233,453	79,795,029	81,387,826
Professional & Technical Services	4,342,079	4,388,265	4,435,003	4,482,303
Property Services	3,362,970	3,396,600	3,430,566	3,464,871
Other Purchased Services	3,160,348	3,186,720	3,213,355	3,240,257
Supplies & Materials	24,236,513	24,433,340	24,632,135	24,832,918
Cost of Food	5,957,066	6,016,637	6,076,803	6,137,571
Equipment	3,020,146	3,048,637	3,077,414	3,106,478
Debt Services & Miscellaneous	1,905,496	1,923,951	1,942,590	1,961,416
Charter School Local Replacment	3,390,666	3,390,666	3,390,666	3,390,666
Tax Increment Paid to Other Entity	32,928,072	32,928,072	32,928,072	32,928,072
Total Expenditures	<u>347,204,698</u>	<u>352,899,934</u>	<u>358,705,030</u>	<u>364,622,145</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(20,610,552)</u>	<u>(14,209,729)</u>	<u>(7,348,662)</u>	<u>(638)</u>
Other Financing Sources (Uses):				
Sale of Capital Assets	(5,000)	(5,000)	(5,000)	(5,000)
Operating Transfer In (Out)	(1,843,983)	(1,843,983)	(1,843,983)	(1,843,983)
Total Other Financing Sources (Uses)	<u>(1,848,983)</u>	<u>(1,848,983)</u>	<u>(1,848,983)</u>	<u>(1,848,983)</u>
Net Change in Fund Balances	<u>(22,459,535)</u>	<u>(16,058,712)</u>	<u>(9,197,645)</u>	<u>(1,849,621)</u>
Fund Balance - July 1	<u>86,075,045</u>	<u>63,615,510</u>	<u>47,556,798</u>	<u>38,359,153</u>
Fund Balance - June 30	<u>\$ 63,615,510</u>	<u>\$ 47,556,798</u>	<u>\$ 38,359,153</u>	<u>\$ 36,509,532</u>
Fund Balance				
Non-spendable:				
Inventories	\$ 949,463	\$ 949,463	\$ 949,463	\$ 949,463
Prepaid Expenditures	477,308	477,308	477,308	477,308
Restricted:				
Child Nutrition Services	0	(601,137)	(809,006)	(596,583)
Salt Lake Eduation Foundation	3,667,712	3,654,665	3,628,349	3,588,538
Committed:				
Economic Stabilization	14,457,904	14,731,376	15,010,162	15,294,365
Assigned				
Charter Schools	1,893,702	1,893,702	1,893,702	1,893,702
Programs	21,413,823	21,413,823	21,413,823	21,413,823
Programs Reported in the Schools	6,225,681	6,225,681	6,225,681	6,225,681
Students	3,053,956	3,053,956	3,053,956	3,053,956
Employee Benefit Obligations	11,475,961	11,475,961	11,475,961	11,475,961
Unassigned	0	(15,718,000)	(24,960,246)	(27,266,682)
Total Fund Balance	<u>\$ 63,615,510</u>	<u>\$ 47,556,798</u>	<u>\$ 38,359,153</u>	<u>\$ 36,509,532</u>



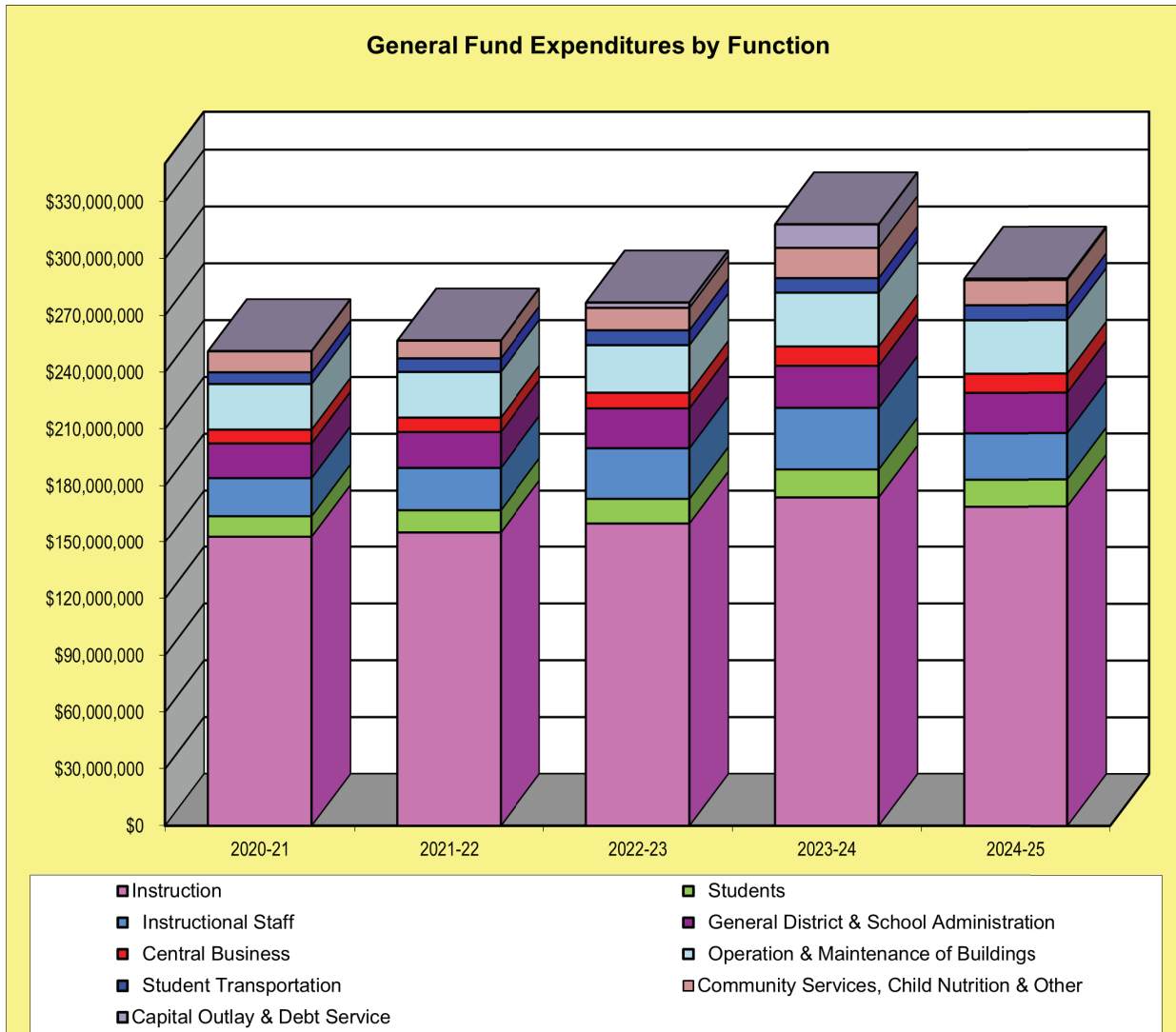
SALT LAKE CITY
SCHOOL DISTRICT
Your Best Choice

SALT LAKE CITY SCHOOL DISTRICT

General Fund - Expenditures by Function

For Fiscal Year 2024-25 With Comparative Information for Years 2020-21 Through 2023-24

	2020-21	2021-22	2022-23	2023-24	2024-25
	Actual	Actual	Actual	Revised Budget	Budget
Instruction	\$153,015,295	\$155,294,447	\$160,040,747	\$173,792,128	\$168,853,853
Supporting services:					
Students	10,857,545	11,747,054	12,993,202	14,775,360	14,293,109
Instructional Staff	20,115,957	22,318,927	26,737,733	32,525,742	24,481,346
General District & School Administration	18,318,417	18,982,322	21,065,033	22,188,022	21,368,442
Central Business	7,275,493	7,595,542	8,246,501	10,222,791	10,075,037
Operation & Maintenance of Buildings	24,107,431	24,123,672	25,103,405	28,412,528	28,268,707
Student Transportation	6,168,082	7,148,348	7,870,513	7,670,880	7,923,986
Community Services, Child Nutrition & Other	11,082,530	9,358,123	11,834,821	15,959,864	13,280,615
Capital Outlay & Debt Service	0	0	2,750,245	12,374,068	612,976
	\$250,940,750	\$256,568,435	\$276,642,200	\$317,921,383	\$289,158,071



SALT LAKE CITY SCHOOL DISTRICT

General Fund Budget

For Fiscal Year 2024-25 With Comparative Information for Years 2020-21 Through 2023-24

Fund Expenditures by Function

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Revised Budget	2024-25 Budget
Revenues:					
Property Taxes	\$ 129,075,821	\$ 133,662,783	\$ 145,420,174	\$ 138,995,799	\$ 145,587,383
Interest on Investments	640,335	623,978	4,122,827	3,209,000	2,209,000
Other Local revenue	11,061,593	10,855,861	11,069,592	10,974,411	10,986,755
State of Utah	90,901,280	84,171,753	86,110,835	110,998,250	95,741,725
Federal Government	28,046,498	30,408,630	39,305,305	43,682,442	15,196,431
Total Revenues	259,725,527	259,723,005	286,028,733	307,859,902	269,721,294
Expenditures:					
Instruction	153,015,295	155,294,447	160,040,747	173,792,128	168,853,853
Supporting Services:					
Students	10,857,545	11,747,054	12,993,202	14,775,360	14,293,109
Instructional Staff	20,115,957	22,318,927	26,737,733	32,525,742	24,481,346
General District Administration	1,157,481	1,351,478	1,434,425	1,729,014	1,736,011
General School Administration	17,160,936	17,630,844	19,630,608	20,459,008	19,632,431
Central Business	7,275,493	7,595,542	8,246,501	10,222,791	10,075,037
Operation & Maintenance of Buildings	24,107,431	24,123,672	25,103,405	28,412,528	28,268,707
Student Transportation	6,168,082	7,148,348	7,870,513	7,670,880	7,923,986
Child Nutrition Services	2,389,177	413,197	211,856	243,069	243,069
Enterprise Services	15,956	0	0	0	0
Community Services	8,677,397	8,944,926	11,622,965	15,716,795	13,037,546
Capital Outlay	0	0	2,396,032	11,761,092	0
Debt Service	0	0	354,213	612,976	612,976
Total Expenditures	250,940,750	256,568,435	276,642,200	317,921,383	289,158,071
Excess (Deficiency) of Revenues Over (Under) Expenditures	8,784,777	3,154,570	9,386,533	(10,061,481)	(19,436,777)
Other Financing Sources (Uses):					
Sale of Capital Assets	0	0	0	(10,000)	(10,000)
Operating Transfer In (Out)	0	0	(2,017,155)	(2,043,983)	(2,043,983)
Total Other Financing Sources (Uses)	0	0	(2,017,155)	(2,053,983)	(2,053,983)
Net Change in Fund Balances	8,784,777	3,154,570	7,369,378	(12,115,464)	(21,490,760)
Fund Balance - July 1	70,230,880	79,015,657	82,170,227	89,539,605	77,424,141
Fund Balance - June 30	\$ 79,015,657	\$ 82,170,227	\$ 89,539,605	\$ 77,424,141	\$ 55,933,381
Fund Balance					
Nonspendable:					
Prepaid Expenditures	\$ 93,730	\$ 644,798	\$ 466,310	\$ 466,310	\$ 466,310
Restricted:					
Reading Achievement	0	0	3,482,302	3,482,302	0
Committed:					
Economic Stabilization *	7,000,000	7,000,000	15,096,178	15,896,069	14,457,904
Assigned:					
Charter Schools	849,686	986,660	1,941,526	2,002,923	1,893,702
Programs	32,575,033	32,483,369	31,909,676	23,084,635	21,413,823
Programs Reported in the Schools	5,895,205	6,873,688	6,225,681	6,225,681	6,225,681
Employee Benefit Obligations	11,475,961	11,475,961	11,475,961	11,475,961	11,475,961
Unassigned: **	21,126,042	22,705,751	18,941,971	14,790,260	0
Total Fund Balance	\$ 79,015,657	\$ 82,170,227	\$ 89,539,605	\$ 77,424,141	\$ 55,933,381

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

** The 2024-25 proposed budget shows an Unassigned Fund Balance of \$0, as required by State law. (Refer to Significant Laws Affecting This Budget, 53G-7, pages 32-34, and Budget Development and Administration Policies, page 34)

SALT LAKE CITY SCHOOL DISTRICT
General Fund Budget Projected
Fiscal Years 2024-25 Through 2027-28
Fund Expenditures by Function

	2024-25 Budget	2025-26 Projected	2026-27 Projected	2027-28 Projected	Projected Growth Rate
Revenues:					
Property Taxes	\$ 145,587,383	\$ 150,682,941	\$ 155,956,844	\$ 161,415,334	3.50%
Interest on Investments	2,209,000	2,209,000	2,209,000	2,209,000	0.00%
Other Local revenue	10,986,755	11,206,490	11,430,620	11,659,232	2.00%
State of Utah	95,741,725	101,486,229	107,575,403	114,029,927	6.00%
Federal Government	15,196,431	15,652,324	16,121,894	16,605,551	3.00%
Total Revenues	269,721,294	281,236,984	293,293,761	305,919,044	4.47%
Expenditures:					
Instruction	168,853,853	172,047,745	175,303,679	178,622,887	1.93%
Supporting Services:					
Students	14,293,109	14,563,465	14,839,073	15,120,036	1.93%
Instructional Staff	24,481,346	24,944,413	25,416,476	25,897,712	1.93%
General District Administration	1,736,011	1,768,848	1,802,323	1,836,448	1.93%
General School Administration	19,632,431	20,003,780	20,382,344	20,768,263	1.93%
Central Business	10,075,037	10,265,607	10,459,880	10,657,927	1.93%
Operation & Maintenance of Buildings	28,268,707	28,803,412	29,348,505	29,904,190	1.93%
Student Transportation	7,923,986	8,073,869	8,226,664	8,382,428	1.93%
Child Nutrition Services	243,069	247,667	252,354	257,132	1.93%
Enterprise Services	0	0	0	0	0.00%
Community Services	13,037,546	13,284,152	13,535,549	13,791,831	1.93%
Capital Outlay	0	0	0	0	0.00%
Debt Service	612,976	624,571	636,391	648,440	1.93%
Total Expenditures	289,158,071	294,627,529	300,203,238	305,887,294	1.93%
Excess (Deficiency) of Revenues					
Over (Under) Expenditures	<u>(19,436,777)</u>	<u>(13,390,545)</u>	<u>(6,909,477)</u>	<u>31,750</u>	
Other Financing Sources (Uses):					
Sale of Capital Assets	(10,000)	(10,000)	(10,000)	(10,000)	
Operating Transfer In (Out)	<u>(2,043,983)</u>	<u>(2,043,983)</u>	<u>(2,043,983)</u>	<u>(2,043,983)</u>	
Total Other Financing Sources (Uses)	(2,053,983)	(2,053,983)	(2,053,983)	(2,053,983)	
Net Change in Fund Balances	(21,490,760)	(15,444,528)	(8,963,460)	(2,022,233)	
Fund Balance - July 1	<u>77,424,141</u>	<u>55,933,381</u>	<u>40,488,853</u>	<u>31,525,393</u>	
Fund Balance - June 30	<u>\$ 55,933,381</u>	<u>\$ 40,488,853</u>	<u>\$ 31,525,393</u>	<u>\$ 29,503,160</u>	
Fund Balance					
Non-spendable:					
Prepaid Expenditures	\$ 466,310	\$ 466,310	\$ 466,310	\$ 466,310	
Restricted:					
Reading Achievement	0	0	0	0	
Committed:					
Economic stabilization	14,457,904	14,731,376	15,010,162	15,294,365	
Assigned:					
Charter Schools	1,893,702	1,893,702	1,893,702	1,893,702	
Programs	21,413,823	21,413,823	21,413,823	21,413,823	
Programs Reported in the Schools	6,225,681	6,225,681	6,225,681	6,225,681	
Employee Benefit Obligations	11,475,961	11,475,961	11,475,961	11,475,961	
Unassigned	<u>0</u>	<u>(15,718,000)</u>	<u>(24,960,246)</u>	<u>(27,266,682)</u>	
Total Fund Balance	\$ 55,933,381	\$ 40,488,853	\$ 31,525,393	\$ 29,503,160	

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

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

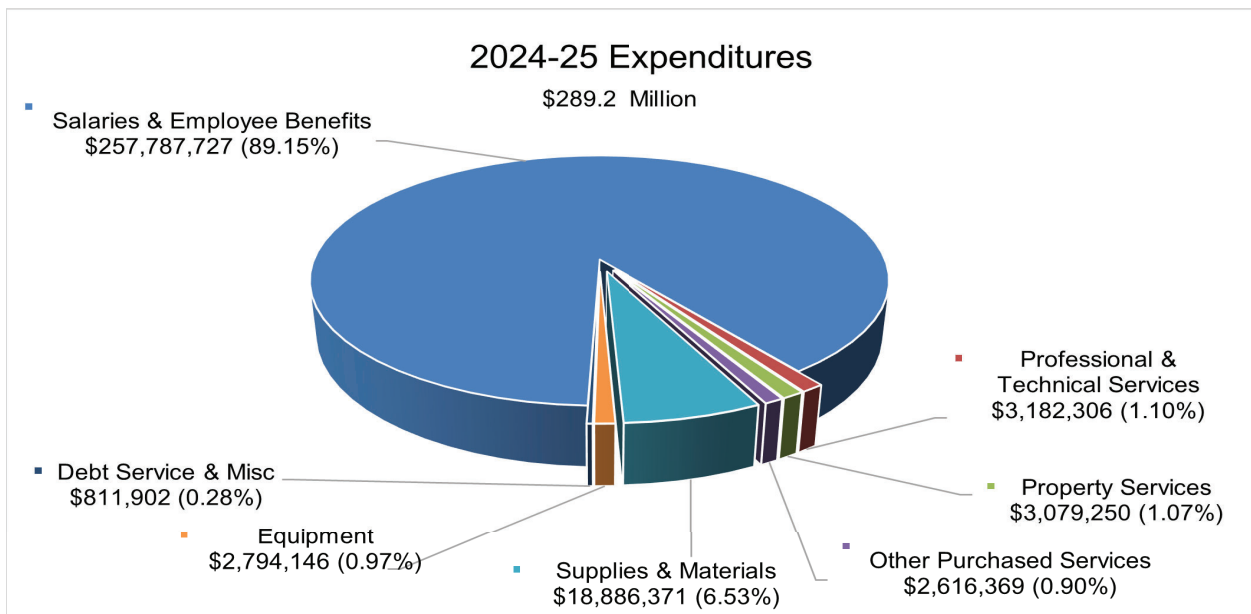
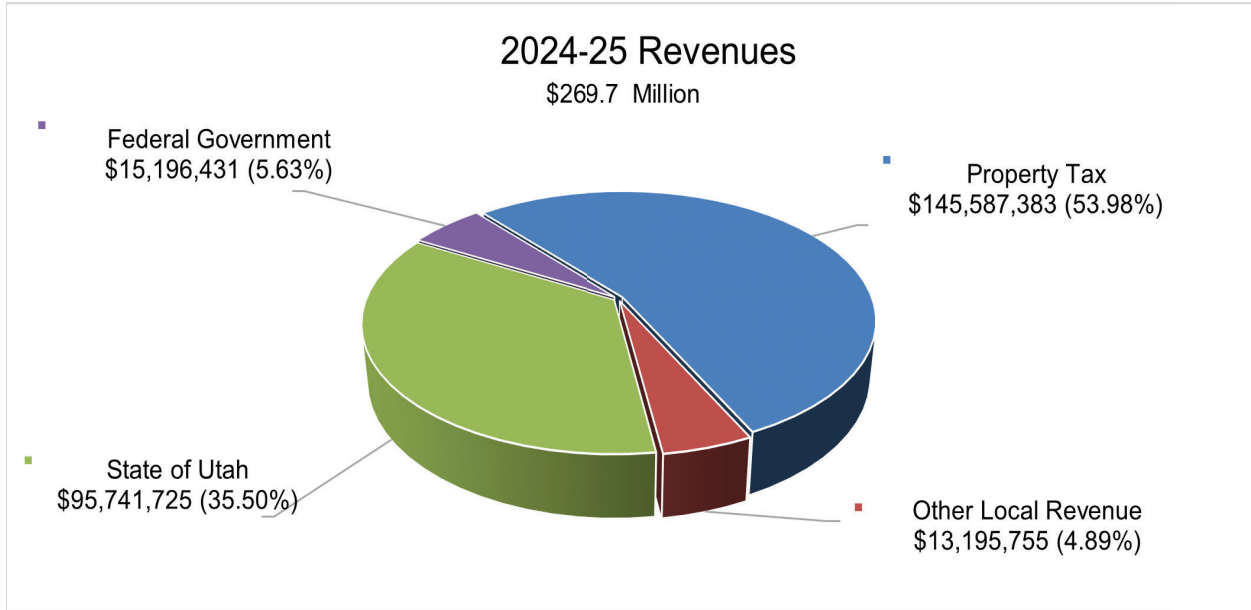


SALT LAKE CITY
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SALT LAKE CITY SCHOOL DISTRICT

THE GENERAL FUND

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



SALT LAKE CITY SCHOOL DISTRICT

General Fund Budget

For Fiscal Year 2024-25 With Comparative Information for Years 2020-21 Through 2023-24

Fund Expenditures by Object

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Revised Budget	2024-25 Budget
Revenues:					
Property Taxes	\$ 129,075,821	\$ 133,662,783	\$ 145,420,174	\$ 138,995,799	\$ 145,587,383
Interest on Investments	640,335	623,978	4,122,827	3,209,000	2,209,000
Other Local Revenue	11,061,593	10,855,861	11,069,592	10,974,411	10,986,755
State of Utah	90,901,280	84,171,753	86,110,835	110,998,250	95,741,725
Federal Government	28,046,498	30,408,630	39,305,305	43,682,442	15,196,431
Total Revenues	259,725,527	259,723,005	286,028,733	307,859,902	269,721,294
Expenditures:					
Salaries	157,044,534	162,615,875	171,739,515	184,934,661	183,366,507
Employee Benefits	62,853,692	63,202,548	65,975,276	72,769,760	74,421,220
Professional & Technical Services	2,839,896	3,387,765	3,491,656	4,481,828	3,182,306
Property Services	3,115,341	3,165,618	3,047,436	3,447,475	3,079,250
Other Purchased Services	1,122,928	1,924,532	2,199,123	3,446,917	2,616,369
Supplies & Materials	22,061,790	19,239,331	24,041,671	33,437,352	18,886,371
Equipment	1,785,096	2,887,934	5,622,480	14,578,437	2,794,146
Debt Service & Miscellaneous	117,473	144,832	525,043	824,953	811,902
Total Expenditures	250,940,750	256,568,435	276,642,200	317,921,383	289,158,071
Excess (Deficiency) of Revenues Over (Under) Expenditures	8,784,777	3,154,570	9,386,533	(10,061,481)	(19,436,777)
Other Financing Sources (Uses):					
Sale of Capital Assets	0	0	0	(10,000)	(10,000)
Operating Transfer In (Out)	0	0	(2,017,155)	(2,043,983)	(2,043,983)
Total Other Financing Sources (Uses)	0	0	(2,017,155)	(2,053,983)	(2,053,983)
Net Change in Fund Balances	8,784,777	3,154,570	7,369,378	(12,115,464)	(21,490,760)
Fund Balance - July 1	70,230,880	79,015,657	82,170,227	89,539,605	77,424,141
Fund Balance - June 30	\$ 79,015,657	\$ 82,170,227	\$ 89,539,605	\$ 77,424,141	\$ 55,933,381
Fund Balance					
Nonspendable:					
Prepaid Expenditures	\$ 93,730	\$ 644,798	\$ 466,310	\$ 466,310	\$ 466,310
Restricted:					
Reading Achievement	0	0	3,482,302	3,482,302	0
Committed:					
Economic Stabilization *	7,000,000	7,000,000	15,096,178	15,896,069	14,457,904
Assigned					
Charter Schools	849,686	986,660	1,941,526	2,002,923	1,893,702
Programs	32,575,033	32,483,369	31,909,676	23,084,635	21,413,823
Programs Reported in the Schools	5,895,205	6,873,688	6,225,681	6,225,681	6,225,681
Employee Benefit Obligations	11,475,961	11,475,961	11,475,961	11,475,961	11,475,961
Unassigned: **	21,126,042	22,705,751	18,941,971	14,790,260	0
Total Fund Balance	\$ 79,015,657	\$ 82,170,227	\$ 89,539,605	\$ 77,424,141	\$ 55,933,381

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

** The 2024-25 proposed budget shows an Unassigned Fund Balance of \$0, as required by State law. (Refer to Significant Laws Affecting This Budget, 53G-7, pages 32-34, and Budget Development and Administration Policies, page 34)

SALT LAKE CITY SCHOOL DISTRICT
General Fund Budget Projected
Fiscal Years 2024-25 Through 2027-28
Fund Expenditures by Object

	2024-25 Budget	2025-26 Projected	2026-27 Projected	2027-28 Projected	Projected Growth Rate
Revenues:					
Property Taxes	\$ 145,587,383	\$ 150,682,941	\$ 155,956,844	\$ 161,415,334	3.50%
Interest on Investments	2,209,000	2,209,000	2,209,000	2,209,000	0.00%
Other Local Revenue	10,986,755	11,206,490	11,430,620	11,659,232	2.00%
State of Utah	95,741,725	101,486,229	107,575,403	114,029,927	6.00%
Federal Government	15,196,431	15,652,324	16,121,894	16,605,551	3.00%
Total Revenues	269,721,294	281,236,984	293,293,761	305,919,044	4.47%
Expenditures:					
Salaries	183,366,507	187,033,837	190,774,514	194,590,004	2.00%
Employee Benefits	74,421,220	75,909,644	77,427,837	78,976,394	2.00%
Professional & Technical Services	3,182,306	3,214,129	3,246,270	3,278,733	1.00%
Property Services	3,079,250	3,110,043	3,141,143	3,172,554	1.00%
Other Purchased Services	2,616,369	2,642,533	2,668,958	2,695,648	1.00%
Supplies & Materials	18,886,371	19,075,235	19,265,987	19,458,647	1.00%
Equipment	2,794,146	2,822,087	2,850,308	2,878,811	1.00%
Debt Service & Miscellaneous	811,902	820,021	828,221	836,503	1.00%
Total Expenditures	289,158,071	294,627,529	300,203,238	305,887,294	1.93%
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(19,436,777)</u>	<u>(13,390,545)</u>	<u>(6,909,477)</u>	<u>31,750</u>	
Other Financing Sources (Uses):					
Sale of Capital Assets	(10,000)	(10,000)	(10,000)	(10,000)	
Operating Transfer In (Out)	<u>(2,043,983)</u>	<u>(2,043,983)</u>	<u>(2,043,983)</u>	<u>(2,043,983)</u>	
Total Other Financing Sources (Uses)	(2,053,983)	(2,053,983)	(2,053,983)	(2,053,983)	
Net Change in Fund Balances	(21,490,760)	(15,444,528)	(8,963,460)	(2,022,233)	
Fund Balance - July 1	77,424,141	55,933,381	40,488,853	31,525,393	
Fund Balance - June 30	\$ 55,933,381	\$ 40,488,853	\$ 31,525,393	\$ 29,503,160	
Fund Balance					
Nonspendable:					
Prepaid expenditures	\$ 466,310	\$ 466,310	\$ 466,310	\$ 466,310	
Restricted:					
Reading Achievement	0	0	0	0	
Committed:					
Economic stabilization	14,457,904	14,731,376	15,010,162	15,294,365	
Assigned					
Charter schools	1,893,702	1,893,702	1,893,702	1,893,702	
Programs	21,413,823	21,413,823	21,413,823	21,413,823	
Programs reported in the schools	6,225,681	6,225,681	6,225,681	6,225,681	
Employee benefit obligations	11,475,961	11,475,961	11,475,961	11,475,961	
Unassigned	<u>0</u>	<u>(15,718,000)</u>	<u>(24,960,246)</u>	<u>(27,266,682)</u>	
Total Fund Balance	\$ 55,933,381	\$ 40,488,853	\$ 31,525,393	\$ 29,503,160	

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

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

SALT LAKE CITY SCHOOL DISTRICT

General Fund - Major Revenue Sources

For Fiscal Year 2024-25 With Comparative Information for Years 2020-21 Through 2023-24

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Revised Budget	2024-25 Budget	Difference
REVENUES						
Local Sources						
Property tax	\$ 129,075,821	\$ 133,662,783	\$ 145,420,174	\$ 138,995,799	\$ 145,587,383	6,591,584
Interest on investments	640,335	623,978	4,122,827	3,209,000	2,209,000	(1,000,000)
Other local revenue	11,061,593	10,855,861	11,069,592	10,974,411	10,986,755	12,344
Total Local Sources	140,777,749	145,142,622	160,612,593	153,179,210	158,783,138	5,603,928
State Sources						
Regular Basic School Programs:						
Regular School Program K	1,019,708	624,217	373,399	1,757,801	1,757,801	-
Regular School Program 1-12	26,659,958	17,209,490	9,155,210	21,439,971	15,548,243	(5,891,728)
Foreign Exchange Students	0	19,045	20,190	55,640	55,640	-
Professional Staff Costs	8,316,901	8,166,019	8,811,946	9,285,766	9,285,766	-
Restricted Basic School Program						
Special Education - Regular Program	10,973,366	11,391,603	12,034,263	12,967,333	13,289,865	322,532
Special Education - Self Contained	2,898,815	2,768,889	2,628,469	2,601,028	2,601,028	-
Special Education - Preschool	986,863	809,592	856,956	766,593	766,593	-
Ext. Year Program - Sev. Handicapped	175,079	177,644	192,580	195,166	195,166	-
Special Education - State Programs	242,703	240,651	243,351	472,289	251,857	(220,432)
Career and Technical Education (CTE)	3,298,655	3,906,424	3,492,471	3,478,561	3,358,982	(119,579)
Class Size Reduction	4,497,976	4,849,221	4,928,501	5,036,339	5,036,339	-
School Lunch - Charter Schools	28,720	57,011	44,755	69,126	69,126	-
Other State sources of revenue						
Educator Professional Time	0	0	1,851,352	2,395,029	63,392	(2,331,637)
Public Ed Capital & Technology	0	0	1,800,363	776,888	0	(776,888)
Flexible Allocation	0	0	0	53,921	53,457	(464)
Pupil Transportation to and from	3,270,887	3,507,658	3,879,001	3,444,141	3,444,141	-
Adv. Placement & IB (Accel. Learner)	132,079	132,368	150,836	187,329	187,329	-
Gifted and Talented (Accel. Learner)	113,051	116,568	120,990	125,969	125,969	-
At Risk programs	4,500,629	4,563,084	5,686,923	6,517,086	6,110,671	(406,415)
Youth In Custody	619,258	671,864	800,395	1,002,729	934,454	(68,275)
Adult Education	1,927,769	2,087,563	3,643,043	3,585,758	3,486,389	-
Concurrent Enrollment (Accel. Learner)	139,352	70,243	38,524	88,372	87,509	(863)
School LAND Trust	2,844,300	3,056,608	2,842,595	2,998,293	3,011,731	13,438
Teacher & Student Success	3,150,416	3,598,436	4,422,244	7,608,774	5,637,647	-
Reading Achievement	426,535	349,329	390,779	361,266	13,988	(347,278)
School Nurses	30,958	30,958	30,958	0	0	-
Beverly Taylor Sorenson Arts Grant	970,074	1,107,000	1,148,906	1,324,233	822,500	(501,733)
Critical Languages	194,032	176,743	188,674	97,885	0	(97,885)
Educator Salary Adjustment	7,468,426	7,564,952	7,183,182	14,756,484	14,952,576	196,092
Library Media	30,887	19,687	19,876	12,766	967	(11,799)
USTAR	51,990	0	0	0	0	-
Digital Teaching and Learning	589,740	723,361	606,645	591,734	591,734	-
Teachers' Supplies	215,833	212,701	165,813	231,365	6,662	(224,703)
Extended Day Kindergarten	798,533	972,072	1,794,042	0	0	-
Staff Development	0	0	0	0	0	-
Charter School Local Replacement	1,752,408	1,769,155	1,852,466	1,955,693	1,955,693	-
Charter School Administration	70,000	79,899	80,000	81,515	81,515	-
Driver Education	128,900	257,647	164,352	242,000	216,000	(26,000)
Other State revenue	1,641,517	1,947,810	3,514,514	3,718,702	1,026,290	(2,692,412)
Total State Revenues	90,901,280	84,171,753	86,110,835	110,998,250	95,741,725	(13,186,029)
Federal Sources						
Restricted - direct	142,662	129,963	121,482	129,663	129,663	-
ESSER Cares/ARP	12,442,463	11,497,055	22,050,015	25,784,266	0	(25,784,266)
Every Student Succeeds Act (ESSA)	7,295,699	7,785,568	7,348,529	7,009,137	5,887,781	(1,121,356)
Programs for the Disabled	5,157,818	5,118,888	4,942,948	5,386,542	4,873,316	(513,226)
Career and Technical Education (CTE)	449,814	482,445	371,267	465,743	390,195	(75,548)
Dept. of Health - Medicaid	764,270	2,244,353	947,706	850,000	850,000	-
Other restricted - through State	1,793,772	3,150,358	3,523,358	4,057,091	3,065,476	(991,615)
Total Federal Revenues	28,046,498	30,408,630	39,305,305	43,682,442	15,196,431	(28,486,011)
Total Revenue	\$ 259,725,527	\$ 259,723,005	\$ 286,028,733	\$ 307,859,902	\$ 269,721,294	(36,068,112)

SALT LAKE CITY SCHOOL DISTRICT

General Fund - Major Expenditures

For Fiscal Year 2024-25 With Comparative Information for Years 2020-21 Through 2023-24

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Revised Budget	2024-25 Budget
EXPENDITURES					
Instruction - Function 1000					
Salaries - teachers	\$ 94,088,295	\$ 95,665,442	\$ 95,624,986	\$ 97,449,366	\$ 104,954,822
Salaries - substitute teachers	553,939	1,667,280	2,087,539	1,971,945	1,443,850
Salaries - teacher aides	6,908,753	8,599,564	8,738,736	9,886,812	7,743,513
Salaries - other	95,779	101,582	135,526	159,622	165,307
Total salaries	101,646,766	106,033,868	106,586,787	109,467,745	114,307,492
Employee benefits	38,981,906	39,103,225	39,144,217	40,869,160	44,243,808
Purchased services	912,478	1,097,754	1,119,146	1,480,917	1,337,984
Supplies and materials	10,560,836	7,767,095	10,823,184	17,993,739	7,206,192
Textbooks	312,610	325,990	1,490,415	1,971,232	102,041
Total supplies and materials	10,873,446	8,093,085	12,313,599	19,964,971	7,308,233
Property (instructional equipment)	543,626	886,533	828,587	1,947,145	1,614,146
Other Objects	57,073	79,982	48,412	62,190	42,190
Total Expenditures - Instruction	153,015,295	155,294,447	160,040,748	173,792,128	168,853,853
Support Services - Function 2000					
Students - Function 2100					
Salaries - social work services	390,954	593,253	867,801	1,236,290	1,332,161
Salaries - guidance	5,857,132	5,931,882	6,437,804	7,168,827	6,933,581
Salaries - health services	575,002	658,880	685,534	757,973	659,480
Salaries - secretarial & clerical	181,993	223,184	214,740	284,383	296,721
Salaries - other	536,585	605,343	695,856	419,780	555,334
Total salaries	7,541,666	8,012,542	8,901,735	9,867,253	9,777,277
Employee benefits	3,044,884	3,231,244	3,607,972	4,118,510	4,206,919
Purchased services	144,465	377,020	379,683	475,203	174,503
Supplies and materials	124,810	124,101	103,684	312,254	132,270
Property	0	0	0	0	0
Other Objects	1,719	2,147	129	2,140	2,140
Total Expenditures - Students	10,857,544	11,747,054	12,993,203	14,775,360	14,293,109
Instructional Staff - Function 2200					
Salaries - supervisors & directors	3,093,634	3,223,544	3,320,716	3,796,527	3,815,538
Salaries - media personnel	2,858,027	2,952,415	3,109,507	3,376,674	3,023,487
Salaries - secretarial & clerical	1,071,961	1,067,971	1,039,092	1,093,684	1,104,968
Salaries - media aides	49,940	32,679	33,895	58,565	60,190
Salaries - other	6,218,154	7,482,610	10,556,347	13,304,650	8,444,240
Total salaries	13,291,716	14,759,219	18,059,557	21,630,100	16,448,423
Employee benefits	5,411,995	5,872,356	7,012,306	8,563,027	6,883,278
Purchased services	599,875	603,566	687,020	708,159	364,375
Supplies and materials (except as below)	615,022	917,679	826,481	1,349,884	575,839
Library books	181,293	133,378	123,235	160,602	102,988
Periodicals	8,255	8,357	6,371	18,419	17,707
Audio visual materials	4,351	9,042	3,311	15,539	7,733
Equipment	0	0	0	17,000	0
Other Objects	3,451	15,328	19,451	63,012	81,003
Total Expenditures - Instructional Staff	\$ 20,115,958	\$ 22,318,925	\$ 26,737,732	\$ 32,525,742	\$ 24,481,346

(continued on next page)

SALT LAKE CITY SCHOOL DISTRICT

General Fund - Major Expenditures

For Fiscal Year 2024-25 With Comparative Information for Years 2020-21 Through 2023-24

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Revised Budget	2024-25 Budget
EXPENDITURES					
General District Administration - Function 2300					
Salaries - district administration	\$ 448,072	\$ 696,540	\$ 607,819	\$ 781,064	\$ 785,983
Salaries - secretarial & clerical	127,782	64,894	60,929	120,061	120,676
Salaries - other	0	0	0	0	0
Total salaries	575,854	761,434	668,748	901,125	906,659
Employee benefits	281,345	356,675	308,599	467,622	482,452
Purchased services	253,688	162,755	358,180	255,600	255,600
Liability Insurance	0	0	0	0	0
Supplies and materials	26,903	63,329	27,420	50,300	50,300
Other objects	19,692	7,286	71,478	54,367	41,000
Total Expenditures - General District Administration	1,157,482	1,351,479	1,434,425	1,729,014	1,736,011
General School Administration - Function 2400					
Salaries - supervisors & directors	0	0	0	0	0
Salaries - principals and assistants	8,702,302	8,873,511	9,984,117	10,505,997	10,053,231
Salaries - secretarial & clerical	2,814,172	2,783,286	3,013,250	3,365,071	3,115,635
Salaries - all other	0	0	94,962	0	0
Total salaries	11,516,474	11,656,797	13,092,329	13,871,068	13,168,866
Employee benefits	5,083,601	5,090,666	5,552,574	6,100,471	5,885,119
Purchased services	396,329	486,418	520,030	50,004	138,656
Supplies and materials	164,531	396,962	465,676	437,465	439,790
Total Expenditures - General School Administration	17,160,935	17,630,843	19,630,609	20,459,008	19,632,431
Central Business Services - Function 2500					
Salaries	4,477,293	4,677,802	5,055,096	6,254,228	6,157,587
Employee benefits	2,033,077	2,096,668	2,250,183	2,869,045	2,832,269
Purchased services	186,385	302,744	256,997	255,373	241,036
Supplies and materials	578,736	449,838	317,963	589,145	589,145
Property	0	68,493	366,258	255,000	255,000
Total Expenditures - Central Business Services	7,275,491	7,595,545	8,246,497	10,222,791	10,075,037
Operation & Maintenance of School Buildings - Function 2600					
Salaries	7,770,466	8,011,100	8,523,640	9,758,267	9,990,340
Employee benefits	3,770,983	3,817,315	3,778,548	4,412,153	4,603,502
Purchased services	3,932,157	4,081,095	4,163,990	5,719,000	5,151,757
Supplies and materials	8,326,080	7,763,581	8,245,853	8,298,108	8,298,108
Equipment	307,746	450,581	391,375	225,000	225,000
Property	0	0	0	0	0
Other objects	0	0	0	0	0
Total Expenditures - Operation & Maintenance of School Buildings	\$ 24,107,432	\$ 24,123,672	\$ 25,103,406	\$ 28,412,528	\$ 28,268,707

(continued on next page)

SALT LAKE CITY SCHOOL DISTRICT

General Fund - Major Expenditures

For Fiscal Year 2024-25 With Comparative Information for Years 2020-21 Through 2023-24

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Revised Budget	2024-25 Budget
EXPENDITURES					
Student Transportation Services - Function 2700					
Salaries - secretarial & clerical	\$ 80,690	\$ 80,539	\$ 82,016	\$ 94,580	\$ 97,651
Salaries - supervisors	77,787	114,958	125,462	136,898	140,306
Salaries - bus drivers	2,326,358	2,438,272	2,581,197	3,078,958	3,180,752
Salaries - mechanics	375,201	352,904	405,467	441,284	491,898
Total salaries	<u>2,860,036</u>	<u>2,986,673</u>	<u>3,194,142</u>	<u>3,751,720</u>	<u>3,910,607</u>
Employee benefits	1,396,409	1,579,211	1,688,144	2,008,078	2,102,297
Purchased services	468,658	545,398	499,053	502,082	502,082
Equipment	933,723	1,447,252	1,800,752	700,000	700,000
Total Expenditures - Student Transportation Services	<u>6,168,082</u>	<u>7,148,349</u>	<u>7,870,513</u>	<u>7,670,880</u>	<u>7,923,986</u>
Food Services - Function 3100					
Salaries	1,571,208	2,961	0	0	0
Employee benefits	739,989	936	0	0	0
Purchased services	34,271	390,391	211,856	243,069	243,069
Supplies and materials	34,127	0	0	0	0
Other objects	9,583	18,908	0	0	0
Total Expenditures - Food Services	<u>2,389,178</u>	<u>413,196</u>	<u>211,856</u>	<u>243,069</u>	<u>243,069</u>
Enterprise Services - Function 3200					
Salaries	12,475	0	0	0	0
Employee benefits	3,481	0	0	0	0
Total Expenditures - Enterprise Services	<u>15,956</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Community Services - Function 3300					
Salaries	5,780,580	5,713,477	7,657,484	9,433,155	8,699,256
Employee benefits	2,106,021	2,054,250	2,632,735	3,361,694	3,181,576
Equipment	0	35,076	19,724	40,000	0
Other objects	4,796	8,134	5,156	5,625	5,625
Total Expenditures - Community Services	<u>\$ 8,677,397</u>	<u>\$ 8,944,925</u>	<u>\$ 11,622,966</u>	<u>\$ 15,716,795</u>	<u>\$ 13,037,546</u>
Facility Services - Function 4000					
Purchased services	0	0	0	2,000	0
Supplies and materials	0	0	180,248	364,800	0
New Equipment	0	0	2,215,784	11,394,292	0
Total Expenditures - Facility Services	<u>0</u>	<u>0</u>	<u>2,396,032</u>	<u>11,761,092</u>	<u>0</u>
Other Debt Services/Subscription Contracts - Function 5900					
Other Objects	0	0	354,213	612,976	612,976
Total Expenditures - Debt Services/Subscription Contracts	<u>0</u>	<u>0</u>	<u>354,213</u>	<u>612,976</u>	<u>612,976</u>
TOTAL EXPENDITURES	<u>\$ 250,940,750</u>	<u>\$ 256,568,435</u>	<u>\$ 276,642,200</u>	<u>\$ 317,921,383</u>	<u>\$ 289,158,071</u>



SALT LAKE CITY
SCHOOL DISTRICT
Your Best Choice

SALT LAKE CITY SCHOOL DISTRICT
Summary of Budgets - Special Revenue Funds
Fiscal Year 2024-25 Budget
Fund Expenditures by Function

	Total Special Revenue Funds	Child Nutrition Fund	Student Activity Fund	Pass-Through Taxes Fund	Education Foundation Fund
Revenues:					
Property taxes	\$ 36,318,738	0	\$ 0	\$ 36,318,738	\$ 0
Interest on investments	471,000	11,000	60,000	0	400,000
Sale of food	2,380,752	2,380,752	0	0	0
Other local revenue	6,095,000	0	4,240,000	0	1,855,000
State of Utah	1,453,151	1,453,151	0	0	0
Federal government	10,154,211	10,154,211	0	0	0
Total Revenues	<u>56,872,852</u>	<u>13,999,114</u>	<u>4,300,000</u>	<u>36,318,738</u>	<u>2,255,000</u>
Expenditures:					
Instruction	4,401,162	0	4,401,162	0	0
Supporting Services:					
Instructional Staff	72,500	0	72,500	0	0
Operation & Maintenance of Buildings	26,338	0	26,338	0	0
Child Nutrition Services	14,972,889	14,972,889	0	0	0
Community Services	38,528,918	0	0	36,318,738	2,210,180
Debt Service	44,820	0	0	0	44,820
Total Expenditures:	<u>58,046,627</u>	<u>14,972,889</u>	<u>4,500,000</u>	<u>36,318,738</u>	<u>2,255,000</u>
Excess (Deficiency) of Revenues					
Over (Under) Expenditures	<u>(1,173,775)</u>	<u>(973,775)</u>	<u>(200,000)</u>	<u>0</u>	<u>0</u>
Other Financing Sources:					
Sale of Capital Assets	5,000	5,000	0	0	0
Operating Transfer In/(Out)	200,000	0	200,000	0	0
Total Other Financing Sources & (Uses)	<u>205,000</u>	<u>5,000</u>	<u>200,000</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balances	<u>(968,775)</u>	<u>(968,775)</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance - July 1	<u>8,650,904</u>	<u>1,918,238</u>	<u>3,053,956</u>	<u>0</u>	<u>3,678,710</u>
Fund Balance - June 30	<u>\$ 7,682,129</u>	<u>\$ 949,463</u>	<u>\$ 3,053,956</u>	<u>\$ 0</u>	<u>\$ 3,678,710</u>
Fund Balance					
Nonspendable:					
Inventories	\$ 949,463	\$ 949,463	\$ 0	\$ 0	\$ 0
Prepaid Expenditures	10,998	0	0	0	10,998
Restricted:					
Child Nutrition Services	0	0	0	0	0
Salt Lake Education Foundation	3,667,712	0	0	0	3,667,712
Assigned:					
Students	3,053,956	0	3,053,956	0	0
Unassigned: *	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Fund Balance	<u>\$ 7,682,129</u>	<u>\$ 949,463</u>	<u>\$ 3,053,956</u>	<u>\$ 0</u>	<u>\$ 3,678,710</u>

* The 2024-25 proposed budget shows an Unassigned Fund Balance of \$0, as required by State law. (Refer to Significant Laws Affecting This Budget, 53G-7, pages 32-34, and Budget Development and Administration Policies, page 34)



SALT LAKE CITY
SCHOOL DISTRICT
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SALT LAKE CITY SCHOOL DISTRICT
Summary of Budgets - Special Revenue Funds
Fiscal Year 2024-25 Budget
Fund Expenditures by Object

	Total Special Revenue Funds	Child Nutrition Fund	Student Activity Fund	Pass-Through Taxes Fund	Education Foundation Fund
Revenues:					
Property Taxes	\$ 36,318,738	\$ 0	\$ 0	\$ 36,318,738	\$ 0
Interest on Investments	471,000	11,000	60,000	0	400,000
Sale of Food	2,380,752	2,380,752	0	0	0
Other Local Revenue	6,095,000	0	4,240,000	0	1,855,000
State of Utah	1,453,151	1,453,151	0	0	0
Federal Government	10,154,211	10,154,211	0	0	0
Total Revenues	56,872,852	13,999,114	4,300,000	36,318,738	2,255,000
Expenditures:					
Salaries	4,832,349	4,226,349	318,000	0	288,000
Employee Benefits	2,281,266	2,073,786	100,774	0	106,706
Professional & Technical Services	1,159,773	526,273	178,500	0	455,000
Property Services	283,720	283,720	0	0	0
Other Purchased Services	543,979	20,779	97,700	0	425,500
Supplies & Materials	5,350,142	796,315	3,783,026	0	770,801
Cost of Food	5,957,066	5,957,066	0	0	0
Equipment	226,000	55,000	21,000	0	150,000
Debt Services, Indirect Cost & Dues	1,093,594	1,033,601	1,000	0	58,993
Charter School Local Replacment	3,390,666	0	0	3,390,666	0
Tax Increment Paid to Other Entity	32,928,072	0	0	32,928,072	0
Total Expenditures:	58,046,627	14,972,889	4,500,000	36,318,738	2,255,000
Excess (Deficiency) of Revenues					
Over (Under) Expenditures	<u>(1,173,775)</u>	<u>(973,775)</u>	<u>(200,000)</u>	<u>0</u>	<u>0</u>
Other Financing Sources:					
Sale of Capital Assets	5,000	5,000	0	0	0
Operating Transfer In/(Out)	200,000	0	200,000	0	0
Total Other Financing Sources & (Uses)	205,000	5,000	200,000	0	0
Net Change in Fund Balances	(968,775)	(968,775)	0	0	0
Fund Balance - July 1	8,650,904	1,918,238	3,053,956	0	3,678,710
Fund Balance - June 30	<u>\$ 7,682,129</u>	<u>\$ 949,463</u>	<u>\$ 3,053,956</u>	<u>\$ 0</u>	<u>\$ 3,678,710</u>
Fund Balance					
Nonspendable:					
Inventories	\$ 949,463	\$ 949,463	\$ 0	\$ 0	\$ 0
Prepaid Expenditures	10,998	0	0	0	10,998
Restricted:					
Child Nutrition Services	0	0	0	0	0
Salt Lake Education Foundation	3,667,712	0	0	0	3,667,712
Assigned:					
Students	3,053,956	0	3,053,956	0	0
Unassigned: *	0	0	0	0	0
Total Fund Balance	\$ 7,682,129	\$ 949,463	\$ 3,053,956	\$ 0	\$ 3,678,710

* The 2024-25 proposed budget shows an Unassigned Fund Balance of \$0, as required by State law. (Refer to Significant Laws Affecting This Budget, 53G-7, pages 32-34, and Budget Development and Administration Policies, page 34)

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

For Fiscal Year 2024-25 With Comparative Information for Years 2020-21 Through 2023-24
Fund Expenditures by Object

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

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Revised Budget	2024-25 Budget
Revenues:					
Sale of Food	\$ 0	\$ 820,114	\$ 1,803,486	\$ 2,380,752	\$ 2,380,752
Interest on Investments	0	7,390	70,605	11,000	11,000
State of Utah	1,252,816	1,855,683	1,452,651	1,453,151	1,453,151
Federal Government	6,904,356	13,320,580	8,921,453	10,251,684	10,154,211
Total Revenues	<u>8,157,172</u>	<u>16,003,767</u>	<u>12,248,195</u>	<u>14,096,587</u>	<u>13,999,114</u>
Expenditures:					
Salaries	1,946,629	3,424,057	3,689,540	4,116,049	4,226,349
Employee Benefits	1,014,279	1,669,317	1,625,537	1,989,423	2,073,786
Professional & Technical Services	382,631	351,861	495,873	526,273	526,273
Property Services	85,211	143,168	146,901	208,720	283,720
Other Purchased Services	33,322	58,090	86,144	95,779	20,779
Supplies & Materials	583,178	666,813	731,081	800,215	796,315
Cost of Food	3,921,728	5,722,775	5,553,268	6,042,585	5,957,066
Equipment	33,142	80,572	53,860	55,000	55,000
Indirect Costs & Membership Dues	1,000,833	1,058,769	1,135,120	1,094,218	1,033,601
Total Expenditures	<u>9,000,953</u>	<u>13,175,422</u>	<u>13,517,324</u>	<u>14,928,262</u>	<u>14,972,889</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(843,781)</u>	<u>2,828,345</u>	<u>(1,269,129)</u>	<u>(831,675)</u>	<u>(973,775)</u>
Other Financing Sources:					
Sale of Capital Assets	1,625	0	36	5,000	5,000
Net Change in Fund Balances	<u>(842,156)</u>	<u>2,828,345</u>	<u>(1,269,093)</u>	<u>(826,675)</u>	<u>(968,775)</u>
Fund Balance - July 1	2,027,817	1,185,661	4,014,006	2,744,913	1,918,238
Fund Balance - June 30	<u>\$ 1,185,661</u>	<u>\$ 4,014,006</u>	<u>\$ 2,744,913</u>	<u>\$ 1,918,238</u>	<u>\$ 949,463</u>
Fund Balance					
Nonspendable:					
Inventories	\$ 961,661	\$ 1,210,583	\$ 949,463	\$ 949,463	\$ 949,463
Prepaid Expenditures	0	0	0	0	0
Restricted:					
Child Nutrition Services	224,000	2,803,423	1,795,450	968,775	0
Total Fund Balance	<u>\$ 1,185,661</u>	<u>\$ 4,014,006</u>	<u>\$ 2,744,913</u>	<u>\$ 1,918,238</u>	<u>\$ 949,463</u>

SALT LAKE CITY SCHOOL DISTRICT
Child Nutrition Fund Budget Projected
Fiscal Years 2024-25 Through 2027-28
Fund Expenditures by Object

	2024-25 Budget	2025-26 Projected	2026-27 Projected	2027-28 Projected	Projected Growth Rate
Revenues:					
Sale of Food	\$ 2,380,752	\$ 2,380,752	\$ 2,380,752	\$ 2,380,752	0.00%
Interest on Investments	11,000	11,000	11,000	11,000	0.00%
State of Utah	1,453,151	1,525,809	1,602,099	1,682,204	5.00%
Federal Government	10,154,211	10,661,922	11,195,018	11,754,769	5.00%
Total Revenues	13,999,114	14,579,483	15,188,869	15,828,725	4.18%
Expenditures:					
Salaries	4,226,349	4,310,876	4,397,094	4,485,036	2.00%
Employee Benefits	2,073,786	2,115,262	2,157,567	2,200,718	2.00%
Professional & Technical Services	526,273	531,536	536,851	542,220	1.00%
Property Services	283,720	286,557	289,423	292,317	1.00%
Other Purchased Services	20,779	20,987	21,197	21,409	1.00%
Supplies & Materials	796,315	804,278	812,321	820,444	1.00%
Cost of Food	5,957,066	6,016,637	6,076,803	6,137,571	1.00%
Equipment	55,000	55,550	56,106	56,667	1.00%
Indirect Costs & Membership Dues	1,033,601	1,043,937	1,054,376	1,064,920	1.00%
Total Expenditures	14,972,889	15,185,620	15,401,738	15,621,302	1.44%
Excess (Deficiency) of Revenues					
Over (Under) Expenditures	(973,775)	(606,137)	(212,869)	207,423	
Other Financing Sources:					
Sale of Capital Assets	5,000	5,000	5,000	5,000	
Net Change in Fund Balance	(968,775)	(601,137)	(207,869)	212,423	
Fund Balance - July 1	1,918,238	949,463	348,326	140,457	
Fund Balance - June 30	\$ 949,463	\$ 348,326	\$ 140,457	\$ 352,880	
Fund Balance					
Non-spendable:					
Inventories	\$ 949,463	\$ 949,463	\$ 949,463	\$ 949,463	
Restricted:					
Child nutrition services	0	(601,137)	(809,006)	(596,583)	
Total Fund Balance	\$ 949,463	\$ 348,326	\$ 140,457	\$ 352,880	

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

SALT LAKE CITY SCHOOL DISTRICT

Student Activity Fund Budget

For Fiscal Year 2024-25 With Comparative Information for Years 2020-21 Through 2023-24

Fund Expenditures by Object

**The Student Activity Fund accounts for resources generated by the student body.
It accounts for activities such as sports, dances, plays, clubs, etc.**

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Revised Budget	2024-25 Budget
Revenues:					
Other Local Revenue	\$ 2,087,743	\$ 3,346,516	\$ 3,879,128	\$ 4,240,000	\$ 4,240,000
Interest on Investments	12,590	12,119	110,433	60,000	60,000
Total Revenues	<u>2,100,333</u>	<u>3,358,635</u>	<u>3,989,561</u>	<u>4,300,000</u>	<u>4,300,000</u>
Expenditures:					
Salaries	187,477	230,125	327,860	318,000	318,000
Employee Benefits	29,763	36,864	41,352	100,774	100,774
Professional & Technical Services	109,089	170,028	219,355	178,500	178,500
Other Purchased Services	28,797	122,714	322,754	97,700	97,700
Supplies & Materials	1,802,026	2,657,092	3,263,558	3,783,026	3,783,026
Equipment	2,100	594	3,394	21,000	21,000
Membership Dues	346	589	200	1,000	1,000
Total Expenditures	<u>2,159,598</u>	<u>3,218,006</u>	<u>4,178,473</u>	<u>4,500,000</u>	<u>4,500,000</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(59,265)</u>	<u>140,629</u>	<u>(188,912)</u>	<u>(200,000)</u>	<u>(200,000)</u>
Other Financing Sources:					
Sale of Capital Assets	0	0	100	0	0
Operating Transfer In/(Out)	0	0	173,172	200,000	200,000
Total Other Financing Sources & (Uses)	<u>0</u>	<u>0</u>	<u>173,272</u>	<u>200,000</u>	<u>200,000</u>
Net Change in Fund Balance	<u>(59,265)</u>	<u>140,629</u>	<u>(15,640)</u>	<u>0</u>	<u>0</u>
Fund Balance - July 1	<u>2,988,232</u>	<u>2,928,967</u>	<u>3,069,596</u>	<u>3,053,956</u>	<u>3,053,956</u>
Fund Balance - June 30	<u>\$ 2,928,967</u>	<u>\$ 3,069,596</u>	<u>\$ 3,053,956</u>	<u>\$ 3,053,956</u>	<u>\$ 3,053,956</u>
Fund Balance					
Assigned:					
Students	<u>2,928,967</u>	<u>3,069,596</u>	<u>3,053,956</u>	<u>3,053,956</u>	<u>3,053,956</u>
Total Fund Balances	<u>\$ 2,928,967</u>	<u>\$ 3,069,596</u>	<u>\$ 3,053,956</u>	<u>\$ 3,053,956</u>	<u>\$ 3,053,956</u>

SALT LAKE CITY SCHOOL DISTRICT
Student Activity Fund Budget Projected
Fiscal Years 2024-25 Through 2027-28
Fund Expenditures by Object

	2024-25 Budget	2025-26 Projected	2026-27 Projected	2027-28 Projected	Projected Growth Rate
Revenues:					
Other Local Revenue	\$ 4,240,000	\$ 4,240,000	\$ 4,240,000	\$ 4,240,000	0.00%
Interest on Investments	60,000	60,000	60,000	60,000	0.00%
Total Revenues	4,300,000	4,300,000	4,300,000	4,300,000	0.00%
Expenditures:					
Salaries	318,000	318,000	318,000	318,000	0.00%
Employee Benefits	100,774	100,774	100,774	100,774	0.00%
Professional & Technical Services	178,500	178,500	178,500	178,500	0.00%
Other Purchased Services	97,700	97,700	97,700	97,700	0.00%
Supplies & Materials	3,783,026	3,783,026	3,783,026	3,783,026	0.00%
Equipment	21,000	21,000	21,000	21,000	0.00%
Membership Dues	1,000	1,000	1,000	1,000	0.00%
Total Expenditures	4,500,000	4,500,000	4,500,000	4,500,000	0.00%
Excess (Deficiency) of Revenues Over (Under) Expenditures	(200,000)	(200,000)	(200,000)	(200,000)	
Other Financing Sources:					
Sale of Capital Assets	0	0	0	0	
Operating Transfer In/(Out)	200,000	200,000	200,000	200,000	
Total Other Financing Sources & (Uses)	200,000	200,000	200,000	200,000	
Net Change in fund balance	0	0	0	0	
Fund Balance - July 1	3,053,956	3,053,956	3,053,956	3,053,956	
Fund Balance - June 30	\$ 3,053,956	\$ 3,053,956	\$ 3,053,956	\$ 3,053,956	
Fund Balance					
Assigned:					
Students	3,053,956	3,053,956	3,053,956	3,053,956	
Total Fund Balance	\$ 3,053,956	\$ 3,053,956	\$ 3,053,956	\$ 3,053,956	

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

SALT LAKE CITY SCHOOL DISTRICT

Pass-Through Taxes Fund Budget

For Fiscal Year 2024-25 With Comparative Information for Years 2020-21 Through 2023-24

Fund Expenditures by Object

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

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Revised Budget	2024-25 Budget
Revenues:					
Property Taxes	\$ 23,624,355	\$ 25,781,375	\$ 30,528,486	\$ 36,318,738	\$ 36,318,738
Total Revenues	23,624,355	25,781,375	30,528,486	36,318,738	36,318,738
Expenditures:					
Charter School Local Replacement	2,571,456	3,033,101	2,989,748	3,390,666	3,390,666
Tax Increment Paid to Other Entity	21,052,899	22,748,274	27,538,738	32,928,072	32,928,072
Total Expenditures	23,624,355	25,781,375	30,528,486	36,318,738	36,318,738
Net Change in Fund Balances	0	0	0	0	0
Fund Balance - July 1	0	0	0	0	0
Fund Balance - June 30	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Fund Balance					
Unassigned:	0	0	0	0	0
Total Fund Balance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

SALT LAKE CITY SCHOOL DISTRICT
Pass-Through Taxes Fund Budget Projected
Fiscal Years 2024-25 Through 2027-28
Fund Expenditures by Object

	2024-25 Budget	2025-26 Projected	2026-27 Projected	2027-28 Projected	Projected Growth Rate
Revenues:					
Property Taxes	\$ 36,318,738	\$ 36,318,738	\$ 36,318,738	\$ 36,318,738	0.00%
Total Revenues	<u>36,318,738</u>	<u>36,318,738</u>	<u>36,318,738</u>	<u>36,318,738</u>	<u>0.00%</u>
Expenditures:					
Charter School Local Replacment	3,390,666	3,390,666	3,390,666	3,390,666	0.00%
Tax Increment Paid to Other Entity	32,928,072	32,928,072	32,928,072	32,928,072	0.00%
Total Expenditures	<u>36,318,738</u>	<u>36,318,738</u>	<u>36,318,738</u>	<u>36,318,738</u>	<u>0.00%</u>
Net Change in fund balance	0	0	0	0	
Fund Balance - July 1	0	0	0	0	
Fund Balance - June 30	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	
Fund Balance Unassigned:	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
Total Fund Balance	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	

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

SALT LAKE CITY SCHOOL DISTRICT

Salt Lake Education Foundation

For Fiscal Year 2024-25 With Comparative Information for Years 2020-21 Through 2023-24

Fund Expenditures by Object

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

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Revised Budget	2024-25 Budget
Revenues:					
Local Contributions	\$ 1,568,325	\$ 1,226,066	\$ 1,451,476	\$ 1,855,000	\$ 1,855,000
Interest on Investments	794,674	(516,098)	400,694	500,000	400,000
Total Revenues	<u>2,362,999</u>	<u>709,968</u>	<u>1,852,170</u>	<u>2,355,000</u>	<u>2,255,000</u>
Expenditures:					
Salaries	161,568	159,392	143,903	288,000	288,000
Employee Benefits	38,864	52,037	55,471	106,706	106,706
Professional & Technical Services	137,017	170,474	75,750	455,000	455,000
Property Services	12,369	4,891	401,073	725,000	0
Other Purchased Services	49,850	55,338	109,519	330,500	425,500
Supplies & Materials	634,822	564,845	779,016	760,000	770,801
Equipment	36,000	28,370	18,368	150,000	150,000
Debt Services & Membership Dues	200	200	400	58,993	58,993
Total Expenditures	<u>1,070,690</u>	<u>1,035,547</u>	<u>1,583,500</u>	<u>2,874,199</u>	<u>2,255,000</u>
Net Change in Fund Balances	1,292,309	(325,579)	268,670	(519,199)	0
Fund Balance - July 1	<u>2,962,509</u>	<u>4,254,818</u>	<u>3,929,239</u>	<u>4,197,909</u>	<u>3,678,710</u>
Fund Balance - June 30	<u>\$ 4,254,818</u>	<u>\$ 3,929,239</u>	<u>\$ 4,197,909</u>	<u>\$ 3,678,710</u>	<u>\$ 3,678,710</u>
Fund Balance					
Nonspendable:					
Prepaid Expenditures	\$ 9,433	\$ 2,605	\$ 10,998	\$ 10,998	\$ 10,998
Restricted:					
Salt Lake Education Foundation	<u>4,245,385</u>	<u>3,926,634</u>	<u>4,186,911</u>	<u>3,667,712</u>	<u>3,667,712</u>
Total Fund Balances	<u>\$ 4,254,818</u>	<u>\$ 3,929,239</u>	<u>\$ 4,197,909</u>	<u>\$ 3,678,710</u>	<u>\$ 3,678,710</u>

SALT LAKE CITY SCHOOL DISTRICT
Salt Lake Education Foundation Budget Projected
Fiscal Years 2024-25 Through 2027-28
Fund Expenditures by Object

	2024-25 Budget	2025-26 Projected	2026-27 Projected	2027-28 Projected	Projected Growth Rate
Revenues:					
Local Contributions	\$ 1,855,000	\$ 1,855,000	\$ 1,855,000	\$ 1,855,000	0.00%
Interest on Investments	400,000	400,000	400,000	400,000	0.00%
Total Revenues	<u>2,255,000</u>	<u>2,255,000</u>	<u>2,255,000</u>	<u>2,255,000</u>	<u>0.00%</u>
Expenditures:					
Salaries	288,000	290,880	293,789	296,727	1.00%
Employee Benefits	106,706	107,773	108,851	109,940	1.00%
Professional & Technical Services	455,000	464,100	473,382	482,850	2.00%
Property Services	0	0	0	0	0.00%
Other Purchased Services	425,500	425,500	425,500	425,500	0.00%
Supplies & Materials	770,801	770,801	770,801	770,801	0.00%
Equipment	150,000	150,000	150,000	150,000	0.00%
Debt Services & Membership Dues	58,993	58,993	58,993	58,993	0.00%
Total Expenditures	<u>2,255,000</u>	<u>2,268,047</u>	<u>2,281,316</u>	<u>2,294,811</u>	<u>0.59%</u>
Net Change in Fund Balances	0	(13,047)	(26,316)	(39,811)	
Fund Balance - July 1	<u>3,678,710</u>	<u>3,678,710</u>	<u>3,665,663</u>	<u>3,639,347</u>	
Fund Balance - June 30	<u>\$ 3,678,710</u>	<u>\$ 3,665,663</u>	<u>\$ 3,639,347</u>	<u>\$ 3,599,536</u>	
Fund Balance					
Nonspendable:					
Prepaid Expenditures	\$ 10,998	\$ 10,998	\$ 10,998	\$ 10,998	
Restricted:					
Salt Lake Education Foundation	<u>3,667,712</u>	<u>3,654,665</u>	<u>3,628,349</u>	<u>3,588,538</u>	
Total Fund Balances	<u>\$ 3,678,710</u>	<u>\$ 3,665,663</u>	<u>\$ 3,639,347</u>	<u>\$ 3,599,536</u>	

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



SALT LAKE CITY
SCHOOL DISTRICT
Your Best Choice

SALT LAKE CITY SCHOOL DISTRICT
Summary of Budgets - Capital Projects & Debt Service Funds
Fiscal Year 2024-25 Budget

	Capital Projects & Debt Service Funds	Capital Projects Fund	Debt Service Fund
Revenues:			
Property Taxes	\$ 27,406,319	\$ 25,657,165	\$ 1,749,154
Interest on Investments	386,275	384,275	2,000
Total Revenues	27,792,594	26,041,440	1,751,154
Expenditures:			
Salaries	3,291,213	3,291,213	0
Employee Benefits	1,585,375	1,585,375	0
Professional & Technical Services	162,500	162,500	0
Purchased Property Services	19,261,700	19,261,700	0
Other Purchased Services	30,595	30,595	0
Supplies & Materials	4,528,655	4,528,655	0
Property & Equipment	1,382,060	1,382,060	0
Debt Service & Other Misc	120	120	0
Principal Retirement	3,665,685	1,535,685	2,130,000
Interest on Bonds	550,383	465,183	85,200
Bond Agent Fees	2,600	2,350	250
Total Expenditures	34,460,886	32,245,436	2,215,450
Excess (Deficiency) of Revenues Over (Under) Expenditures	(6,668,292)	(6,203,996)	(464,296)
Other Financing Sources (Uses):			
Sale of Real Property	73,000	73,000	0
Transfer from General Fund	1,843,983	1,843,983	0
Total Other Financing Sources	1,916,983	1,916,983	0
Net Change in Fund Balances	(4,751,309)	(4,287,013)	(464,296)
Fund Balance - July 1	35,501,205	30,159,855	5,341,350
Fund Balance - June 30	\$ 30,749,896	\$ 25,872,842	\$ 4,877,054
Fund Balance			
Nonspendable:			
Prepaid Expenditures	\$ 144,554	\$ 144,554	\$ 0
Restricted:			
Bond Payments	5,711,888	5,711,888	0
Capital Projects	20,016,400	20,016,400	0
Debt Service	4,877,054	0	4,877,054
Unassigned: *	(0)	(0)	0
Total Fund Balance	\$ 30,749,896	\$ 25,872,842	\$ 4,877,054

* The 2024-25 proposed budget shows an Unassigned Fund Balance of \$0, as required by State law. (Refer to Significant Laws Affecting This Budget, 53G-7, pages 32-34, and Budget Development and Administration Policies, page 34)



SALT LAKE CITY
SCHOOL DISTRICT
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Major Capital Projects and Effect on Operations

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

Capital Projects Fund

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

Following the Capital Projects Fund budget is a Project Budget Report that lists, by school/facility, the smaller projects scheduled for the 2024-25 fiscal year. All projects and amounts reflected in the 2024-25 budget year are scheduled for completion during the 2024-25 fiscal year. Also included is a schedule showing the annual amounts necessary to fund the five-year capital plan at each school or facility.

Effect on Operations

During the last 20 years, the District undertook a district-wide capital program to complete major remodels or replace most schools. Because of this massive undertaking, the District's schools as a whole are some of the most up-to-date in the state. Most capital expenditures are to keep facilities well maintained to protect the taxpayer investment, provide a safe educational and working environment, and to improve the quality of education programs. A review of the five-year capital plan shows roof, carpeting, and painting projects; fire alarm remote access, five-year fire riser inspections, and replacing security system main controls; HVAC upgrades and maintenance; asphalt repairs and restriping, and preventive maintenance for protecting surfacing under playground structures. For 2024-25, site improvements of just over \$1.7 million dollars are planned, building improvements of over \$17.7 million dollars are planned, including continuing to implement a district-wide energy sustainability plan and replace the district office building.

The district will spend nearly \$4.9 million dollars in facilities staff salary and benefits for building repairs and upgrades. These upgrades, with a few exceptions, such as HVAC control upgrades, generally keep the site and building in good operating condition and improve the instructional environment, but do not provide significant operating and energy saving efficiencies. The increases in facility maintenance costs for the larger buildings will be offset by lower utility costs from more efficient HVAC equipment. Classroom expenditures on a per pupil basis will remain unaffected as these costs will change based on student enrollment, not building size.

SALT LAKE CITY SCHOOL DISTRICT

Capital Projects Fund Budget

For Fiscal Year 2024-25 With Comparative Information for Years 2020-21 Through 2023-24

Fund Expenditures by Object

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Revised Budget	2024-25 Budget
Revenues:					
Property Tax	\$ 22,866,963	\$ 23,140,141	\$ 23,127,650	\$ 24,849,001	\$ 25,657,165
Interest on Investments	293,479	363,244	3,910,380	384,275	384,275
Other Local Revenue	150,000	248,507	18,876	0	0
Federal Government	251,875	1,238,804	216,130	0	0
Total Revenues	<u>23,562,317</u>	<u>24,990,696</u>	<u>27,273,036</u>	<u>25,233,276</u>	<u>26,041,440</u>
Expenditures:					
Salaries	2,716,246	2,781,285	2,891,379	3,256,337	3,291,213
Employee Benefits	1,313,770	1,320,841	1,361,575	1,515,282	1,585,375
Professional & Technical Services	66,692	559	285	162,500	162,500
Purchased Property Services	9,084,744	18,036,503	36,637,465	56,085,355	19,261,700
Other Purchased Services	11,792	21,396	23,964	30,595	30,595
Supplies & Materials	46,658	1,037,665	1,636,495	2,751,188	4,528,655
Property & Equipment	62,990	89,431	0	3,042,060	1,382,060
Debt Service & Other Misc	1,445	27,137	2,233	120	120
Principal Retirement	0	78,309	1,826,331	6,879,441	1,535,685
Interest on Bonds	69,531	72,878	581,201	561,864	465,183
Bond Agent Fees	5,200	5,200	5,200	4,950	2,350
Total Expenditures	<u>13,379,068</u>	<u>23,471,204</u>	<u>44,966,128</u>	<u>74,289,692</u>	<u>32,245,436</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>10,183,249</u>	<u>1,519,492</u>	<u>(17,693,092)</u>	<u>(49,056,416)</u>	<u>(6,203,996)</u>
Other Financing Sources:					
Sale of Real Property & Other	72,949	80,428	77,788	73,000	73,000
Transfer from General Fund	0	0	1,843,983	1,843,983	1,843,983
Proceeds from Note Payable	0	23,500,000	0	0	0
Proceeds from Leases	0	1,060,171	0	0	0
Total Other Financing Sources	<u>72,949</u>	<u>24,640,599</u>	<u>1,921,771</u>	<u>1,916,983</u>	<u>1,916,983</u>
Net Change in Fund Balances	10,256,198	26,160,091	(15,771,321)	(47,139,433)	(4,287,013)
Fund Balance - July 1	<u>56,654,320</u>	<u>66,910,518</u>	<u>93,070,609</u>	<u>77,299,288</u>	<u>30,159,855</u>
Fund Balance - June 30	<u>\$ 66,910,518</u>	<u>\$ 93,070,609</u>	<u>\$ 77,299,288</u>	<u>\$ 30,159,855</u>	<u>\$ 25,872,842</u>
Fund Balance					
Nonspendable:					
Prepaid Expenditures	\$ 2,292	\$ 83,060	\$ 185,538	\$ 144,554	\$ 144,554
Restricted:					
Bond Payments	7,990,942	8,739,662	9,669,331	5,408,947	5,711,888
Capital Projects	58,917,284	84,247,887	67,444,419	24,606,354	20,016,400
Unassigned: *	0	0	0	0	0
Total Fund Balance	<u>\$ 66,910,518</u>	<u>\$ 93,070,609</u>	<u>\$ 77,299,288</u>	<u>\$ 30,159,855</u>	<u>\$ 25,872,842</u>

SALT LAKE CITY SCHOOL DISTRICT
Capital Projects Fund Projected
Fiscal Years 2024-25 Through 2028-29
Fund Expenditures by Object

	2024-25 Budget	2025-26 Projected	2026-27 Projected	2027-28 Projected	2028-29 Projected
Revenues:					
Property tax	\$ 25,657,165	\$ 27,257,165	\$ 27,257,165	\$ 27,257,165	\$ 27,257,165
Interest on investments	384,275	384,275	284,275	234,275	234,275
Total Revenues	<u>26,041,440</u>	<u>27,641,440</u>	<u>27,541,440</u>	<u>27,491,440</u>	<u>27,491,440</u>
Expenditures:					
Salaries	3,291,213	3,406,405	3,525,628	3,649,026	3,776,743
Employee Benefits	1,585,375	1,696,287	1,760,639	1,829,376	1,878,185
Professional & Technical Services	162,500	162,500	162,500	162,500	162,500
Purchased Property Services	19,261,700	10,933,900	10,471,600	8,784,100	8,108,100
Other Purchased Services	30,595	30,595	30,595	30,595	30,595
Supplies & Materials	4,528,655	5,127,655	5,127,655	5,127,655	5,127,655
Property & Equipment	1,382,060	766,945	766,945	766,945	766,945
Debt Service & Other Misc	120	120	120	120	120
Principal Retirement	1,535,685	1,405,625	1,435,283	7,465,568	1,465,568
Interest on Bonds	465,183	499,890	442,481	412,196	378,415
Bond Agent Fees	2,350	2,350	2,350	2,350	0
Total Expenditures	<u>32,245,436</u>	<u>24,032,272</u>	<u>23,725,796</u>	<u>28,230,431</u>	<u>21,694,826</u>
Excess (Deficiency) of Revenues over (under) expenditures	(6,203,996)	3,609,168	3,815,644	(738,991)	5,796,614
Other Financing Sources:					
Sale of Real Property & Other	73,000	73,000	73,000	0	0
Transfer from General Fund	1,843,983	1,843,983	1,843,983	1,843,983	1,843,983
Proceeds from Note Payable	0	0	0	0	0
Proceeds from Leases	0	0	0	0	0
Total Other Financing Sources	<u>1,916,983</u>	<u>1,916,983</u>	<u>1,916,983</u>	<u>1,843,983</u>	<u>1,843,983</u>
Net change in fund balances	(4,287,013)	5,526,151	5,732,627	1,104,992	7,640,597
Fund Balance - July 1	<u>30,159,855</u>	<u>25,872,842</u>	<u>31,398,993</u>	<u>37,131,620</u>	<u>38,236,612</u>
Fund Balance - June 30	<u>\$ 25,872,842</u>	<u>\$ 31,398,993</u>	<u>\$ 37,131,620</u>	<u>\$ 38,236,612</u>	<u>\$ 45,877,209</u>
Fund Balance					
Nonspendable:					
Prepaid Expenditures	\$ 144,554	\$ 144,554	\$ 144,554	\$ 144,554	\$ 144,554
Restricted:					
Bond Payments	5,711,888	5,987,710	6,036,131	0	0
Capital Projects	20,016,400	25,266,729	30,950,935	38,092,058	45,732,655
Unassigned:	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Fund Balance	<u>\$ 25,872,842</u>	<u>\$ 31,398,993</u>	<u>\$ 37,131,620</u>	<u>\$ 38,236,612</u>	<u>\$ 45,877,209</u>

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

* The 2024-25 proposed budget shows an Unassigned Fund Balance of \$0, as required by State law. (Refer to Significant Laws Affecting This Budget, 53G-7, pages 32-34, and Budget Development and Administration Policies, page 34)

SALT LAKE CITY SCHOOL DISTRICT
Capital Projects Fund - Project Budget Report
 Fiscal Year 2024-25

Year Built	Location	Total Budget
2002	Backman Elementary	
	Replace room signage throughout building, including arch design	\$ 80,000
	Total Backman Elementary	80,000
2004	Beacon Heights Elementary	0
	Total Beacon Heights Elementary	0
1980	Bennion Elementary	
	Roll coat	2,200
	Total Bennion Elementary	2,200
2005	Bonneville Elementary	
	Survey and design waterway and playground asphalt replacement	31,000
	Total Bonneville Elementary	31,000
2004	Dilworth Elementary	
	LVT for finishing up school	90,000
	Total Dilworth Elementary	90,000
2019	Edison Elementary	0
	Total Edison Elementary	0
1978	Emerson Elementary	
	Replace paging/bell systems with IP bell system; cell phone signal booster system	78,000
	Roll coat of PIP K-area and east pit ADA ramp	2,500
	Restripe all asphalt	6,500
	Total Emerson Elementary	87,000
1978	Ensign Elementary	
	Upgrade irrigation controller	12,000
	Total Ensign Elementary	12,000
2002	Escalante Elementary	
	Replace paging/bell systems with IP based system	38,000
	Total Escalante Elementary	38,000
2000	Franklin Elementary	
	Move or replace auditorium screen to font of stage	15,000
	Roll coat K-area PIP surfacing	2,500
	Total Franklin Elementary	17,500
1986	Hawthorne Elementary	
	Replace boiler	350,000
	Total Hawthorne Elementary	350,000
2006	Highland Park Elementary	
	Install a cell phone signal booster system	42,000
	Total Highland Park Elementary	42,000
2005	Indian Hills Elementary	
	Install new Relief Fan and VFD per Engineering and Design	35,000
	Roll coat of PIP surfacing including N.E. play pit ADA ramp	3,500
	Install a cell phone signal booster system	42,000
	Install new Relief Fan and VFD per Engineering and Design	265,000
	Total Indian Hills Elementary	345,500

SALT LAKE CITY SCHOOL DISTRICT
Capital Projects Fund - Project Budget Report
 Fiscal Year 2024-25

Year Built	Location	Total Budget
1981	Mary W. Jackson Elementary	\$ 0
	Total Mary W. Jackson Elementary	0
2017	Liberty Elementary	
	Roll coat all PIP surfacing including West playpit ADA ramp	3,000
	Engineer and architect field and install sprinkler	165,000
	Total Liberty Elementary	168,000
2019	Meadowlark Elementary	
	Roll coat all PIP surfacing including SW & NW playpit ADA ramp	6,000
	Total Meadowlark Elementary	6,000
2002	Mountain View Elementary	0
	Total Mountain View Elementary	0
2001	Newman Elementary	
	Roll coat k-area PIP surfacing	2,500
	Total Newman Elementary	2,500
2003	Nibley Park Elementary	
	Re-top the Kindergarten PIP surfacing	16,000
	Install camera on playground	6,500
	Lift/Grind/Replace Concrete in front of both Entrances and Sidewalks	35,000
	Total Nibley Park Elementary	57,500
1999	North Star Elementary	
	Roll coat PIP surfacing. k-area & SW playpit ADA ramp	2,500
	5 year fire riser inspection	1,500
	Total North Star Elementary	4,000
2001	Parkview Elementary	
	New water heaters	150,000
	Total Parkview Elementary	150,000
2000	Riley Elementary	0
	Total Riley Elementary	0
2001	Rose Park Elementary	
	Roll coat all PIP surfacing	2,500
	Total Rose Park Elementary	2,500
1993	Uintah Elementary	
	Roll Coat PIP ADA ramp	1,000
	Replace paging/bell system with IP based system	40,000
	Replace carpet	40,000
	Total Uintah Elementary	81,000
1976	Wasatch Elementary	
	Roll coat k-area PIP surfacing	2,500
	Total Wasatch Elementary	2,500
2006	Washington Elementary	
	Roll coat k-area PIP surfacing	2,000
	Install camera on upstairs KIVA	5,000
	Replace the kitchen water heater	150,000
	Total Washington Elementary	157,000
2001	Whittier Elementary	
	Roll coat all PIP surfacing k-area & NE play pit ADA ramp	2,000
	Total Whittier Elementary	2,000

SALT LAKE CITY SCHOOL DISTRICT
Capital Projects Fund - Project Budget Report
 Fiscal Year 2024-25

Year Built	Location	Total Budget
1979	Bryant Middle School	
	A&E design fee for landscaping and design of basketball courts	\$ 20,000
	Upgrade irrigation controller	12,000
	Total Bryant Middle School	32,000
2008	Clayton Middle School	
	Replace projector in auditorium	13,000
	Replace paging/bell systems with IP based system	53,000
	Total Clayton Middle School	66,000
2007	Glendale Middle School	
	Restripe community track	2,000
	Replace Cafeteria Flooring	170,000
	Total Glendale Middle School	172,000
2008	Hillside Middle School	
	Roll coat NW play pit PIP surfacing	2,500
	Total Hillside Middle School	2,500
2005	Northwest Middle School	
	5 year fire riser inspection	2,000
	Total Northwest Middle School	2,000
1997	East High School	
	Engineering for landscape east of tennis court slope and add irrigation southwest corner	60,000
	Install a cell phone signal booster system	150,000
	Install roll-down divider in field house	45,000
	Replace stage lights with LED	21,000
	Upgrade irrigation controller	25,000
	Baseball Field Irrigation Concerns	250,000
	Total East High School	551,000
1955	Highland High School	
	Replace artificial turf on football field	710,000
	Total Highland High School	710,000
1921	West High School	
	Install auditorium dimmer controls	30,000
	Replace the main gym scoreboards	50,000
	Total West High School	80,000
1997	Horizonte Instruction and Training Center	
	Replace fence gates and access to meet Fire Code.	150,000
	Changeout water heater (house and kitchen)	150,000
	Upgrade irrigation controller	6,500
	Total Horizonte Instruction and Training Center	306,500
1937/1958	Administration Building	0
	Total Administration Building	0
2004	Auxiliary Services Building	
	Freezer: Replace refrigeration unit(s) and seal air leaks including design.	670,000
	Total Auxiliary Services Building	670,000
1957	Goodwin Site	0
	Total Goodwin Site	0
1963	Lowell	
	Replace carpet	35,000
	Total Lowell Site	35,000
1950	Rossllyn Heights Building	0
	Total Rossllyn Heights Building	0

SALT LAKE CITY SCHOOL DISTRICT
Capital Projects Fund - Project Budget Report
 Fiscal Year 2024-25

Year Built	Location	Total Budget
2002	Transportation Building	\$
	Vehicle lifts and replacement of hydraulic system	600,000
	Design and install electrical service upgrade for additional EV busses	100,000
	Total Transportation Building	700,000
	Warehouse	0
	Total Warehouse	0
	All Schools	
	All schools miscellaneous	200,000
	Security and access	200,000
	Asbestos/hazardous materials	50,000
	All schools portables	50,000
	Architect/engineer	150,000
	All schools playground, fibar pits	100,000
	All schools voice enhancement	50,000
	IT networking	550,000
	All schools paint	40,000
	All schools cameras	25,000
	All schools carpet	25,000
	All schools concrete	25,000
	All schools asphalt	100,000
	All Schools Misc - Facilities	1,050,000
	Total All Schools	2,615,000
Total Capital Projects		\$ 7,670,200
	Salaries	3,291,213
	Employee Benefits	1,585,375
	Professional & Technical Services	162,500
	Purchased Property Services	11,591,500
	Other Purchased Services	30,595
	Supplies & Materials	4,528,655
	Property & Equipment	1,382,060
	Debt Service & Other Misc	120
	Principal Retirement	1,535,685
	Interest on Bonds	465,183
	Bond Agent Fees	2,350
Total Capital Projects Fund		\$ 32,245,436




SALT LAKE CITY
SCHOOL DISTRICT
Your Best Choice


SALT LAKE CITY SCHOOL DISTRICT
Capital Projects - 5 Year Plan Summary
Fiscal Year 2024-25

SCHOOL	2024-25	2025-26	2026-27	2027-28	2028-29	TOTAL
Elementary Schools						
Backman	\$ 80,000	\$ 75,000	\$ 0	\$ 39,000	\$ 195,000	\$ 389,000
Beacon Hghts.	0	563,000	65,000	25,800	41,500	695,300
Bennion	2,200	0	12,500	200,000	1,500	216,200
Bonneville	31,000	355,300	23,000	57,600	1,500	468,400
Dilworth	90,000	178,000	68,000	76,000	8,500	420,500
Edison	0	1,500	14,800	10,000	45,000	71,300
Emerson	87,000	0	32,500	11,500	43,500	174,500
Ensign	12,000	402,000	186,000	532,000	48,000	1,180,000
Escalante	38,000	364,500	23,000	222,000	0	647,500
Franklin	17,500	41,500	383,000	10,000	47,500	499,500
Hawthorne	350,000	0	35,000	0	7,000	392,000
Highland Park	42,000	755,500	123,000	535,200	257,300	1,713,000
Indian Hills	345,500	100,000	504,500	590,000	11,000	1,551,000
Mary W. Jackson	0	40,000	0	125,000	0	165,000
Liberty	168,000	11,000	3,500	18,000	5,000	205,500
Meadowlark	6,000	1,500	46,500	10,000	14,500	78,500
Mountain View	0	48,500	65,500	142,500	48,000	304,500
Newman	2,500	36,000	69,500	308,500	0	416,500
Nibley Park	57,500	201,500	61,000	54,000	106,000	480,000
Northstar	4,000	25,000	12,500	41,000	21,000	103,500
Parkview	150,000	106,000	30,500	166,500	51,000	504,000
Riley	0	86,400	14,000	132,000	122,000	354,400
Rose Park	2,500	115,000	69,000	307,500	74,000	568,000
Uintah	81,000	123,000	89,000	0	21,000	314,000
Wasatch	2,500	44,500	9,500	120,000	99,000	275,500
Washington	157,000	1,500	136,000	530,000	13,500	838,000
Whittier	2,000	117,000	845,500	0	21,300	985,800
Middle Schools						
Bryant	32,000	792,000	144,500	13,000	57,000	1,038,500
Clayton	66,000	2,200	7,000	73,000	375,000	523,200
Glendale	172,000	223,000	14,500	70,000	1,209,000	1,688,500
Hillside	2,500	106,500	584,800	15,000	33,500	742,300
Northwest	2,000	678,000	55,000	432,500	5,000	1,172,500
High Schools						
East	551,000	950,000	23,000	974,000	91,000	2,589,000
Highland	710,000	995,000	848,000	25,000	503,000	3,081,000
West	80,000	112,000	2,705,000	187,000	23,000	3,107,000
Horizonte	306,500	47,000	128,000	2,000	13,000	496,500
Innovations	0	0	0	50,000	0	50,000
Other Buildings/All Schools						
Administration Building	0	0	0	0	0	0
Auxilliary Services	670,000	212,000	150,000	198,000	2,228,000	3,458,000
Goodwin Site	0	159,500	583,000	70,000	13,000	825,500
Lowell Site	35,000	5,000	65,000	0	12,500	117,500
Rossllyn Heights Site	0	0	0	0	0	0
Transportation Department	700,000	617,000	0	69,000	0	1,386,000
Warehouse	0	0	0	100,000	0	100,000
All Schools Misc - AV Lab	200,000	200,000	200,000	200,000	200,000	1,000,000
All Schools - Security	200,000	200,000	200,000	200,000	200,000	1,000,000
All Schools - Asbestos Control	50,000	50,000	50,000	50,000	50,000	250,000
All Schools - Portables	50,000	25,000	25,000	25,000	25,000	150,000
All Schools - Architect & Engi	150,000	110,000	110,000	110,000	110,000	590,000
All Schools - Playground	100,000	100,000	100,000	100,000	100,000	500,000
All Schools - Voice Enhancemen	50,000	50,000	50,000	50,000	50,000	250,000
All Schools - IT Networking	550,000	550,000	550,000	550,000	550,000	2,750,000
All Schools - Paint	40,000	40,000	40,000	40,000	40,000	200,000
All Schools - Cameras	25,000	25,000	25,000	25,000	25,000	125,000
All Schools - Flooring	25,000	25,000	25,000	25,000	25,000	125,000
All Schools - Concrete	25,000	25,000	25,000	25,000	25,000	125,000
All Schools - Parking Lot Maintenance	100,000	100,000	100,000	100,000	100,000	500,000
All Schools Aux Misc	1,050,000	550,000	550,000	550,000	550,000	3,250,000
TOTAL	\$ 7,670,200	\$ 10,742,400	\$ 10,280,100	\$ 8,592,600	\$ 7,916,600	\$ 45,201,900

Salt Lake City School District

Ongoing Projects Schedule as of May 2024

Rebuild 

<p><u>2022-24</u></p> <p></p> <p>District Office</p>
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Note: The order of schools and replacement vs. retrofit is subject to change by the Board.

The District's Current Debt Obligations

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

The District's current unused legal debt capacity is \$2,456,634,558. The general obligation bonded debt of the District is limited by Utah law to 4% of the fair market value of the total taxable property in the District. Board policy limits debt to 1% of the fair market value of the total taxable property in the District. The District's current unused debt capacity by policy is \$615,320,100. For tax purposes primary residential property is assessed (taxed) at 55% of its fair market value. All other taxable property is assessed (taxed) at 100% of its fair market value.

The following is a summary for all bond issues showing the debt service to be paid in the 2024-25 budget.

General Obligation Bonds			
Year Ending June 30	Principal	Interest	Total
2025	2,130,000	85,200	2,215,200
Total	\$ 2,130,000	\$ 85,200	\$ 2,215,200

SALT LAKE CITY SCHOOL DISTRICT

Debt Service Fund Budget

For Fiscal Year 2024-25 With Comparative Information for Years 2020-21 Through 2023-24

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

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Revised Budget	2024-25 Budget
Revenues:					
Property Tax	\$ 9,561,171	\$ 5,005,070	\$ 4,868,979	\$ 1,749,154	\$ 1,749,154
Interest on Investment	38,914	25,302	200,966	2,000	2,000
Total Revenue	<u>9,600,085</u>	<u>5,030,372</u>	<u>5,069,945</u>	<u>1,751,154</u>	<u>1,751,154</u>
Expenditures:					
Redemption of Bond Principal	8,015,000	3,990,000	4,190,000	2,050,000	2,130,000
Interest on Bonds	916,850	553,800	354,300	167,200	85,200
Bond Agent Fees	1,500	1,000	661	500	250
Total Expenditures	<u>8,933,350</u>	<u>4,544,800</u>	<u>4,544,961</u>	<u>2,217,700</u>	<u>2,215,450</u>
Net Change in Fund Balances	666,735	485,572	524,984	(466,546)	(464,296)
Fund Balance - July 1	<u>4,130,605</u>	<u>4,797,340</u>	<u>5,282,912</u>	<u>5,807,896</u>	<u>5,341,350</u>
Fund Balance - June 30	<u>\$ 4,797,340</u>	<u>\$ 5,282,912</u>	<u>\$ 5,807,896</u>	<u>\$ 5,341,350</u>	<u>\$ 4,877,054</u>
Fund Balance					
Restricted:					
Debt Service	<u>4,797,340</u>	<u>5,282,912</u>	<u>5,807,896</u>	<u>5,341,350</u>	<u>4,877,054</u>
Total Fund Balance	<u>\$ 4,797,340</u>	<u>\$ 5,282,912</u>	<u>\$ 5,807,896</u>	<u>\$ 5,341,350</u>	<u>\$ 4,877,054</u>

SALT LAKE CITY SCHOOL DISTRICT
Debt Service Fund Budget Projected
Fiscal Years 2024-25 Through 2028-29
Fund Expenditures by Object

	2024-25 Budget	2025-26 Projected	2026-27 Projected	2027-28 Projected	2028-29 Projected
Revenues:					
Property Tax	\$ 1,749,154	\$ 0	\$ 0	\$ 0	\$ 0
Interest on investments	<u>2,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Revenue	<u>1,751,154</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures:					
Redemption of bond principal	2,130,000	0	0	0	0
Interest on bonds	85,200	0	0	0	0
Paying agent fees	<u>250</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures	<u>2,215,450</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net change in fund balances	<u>(464,296)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance - July 1	<u>5,341,350</u>	<u>4,877,054</u>	<u>4,877,054</u>	<u>4,877,054</u>	<u>4,877,054</u>
Fund Balance - June 30	<u>\$ 4,877,054</u>	<u>\$ 4,877,054</u>	<u>\$ 4,877,054</u>	<u>\$ 4,877,054</u>	<u>\$ 4,877,054</u>

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



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SALT LAKE CITY SCHOOL DISTRICT
Summary of Budgets - Internal Service Funds
Fiscal Year 2024-25 Budget

	Total All Internal Service Funds	Distribution Services Fund	Printing and Graphics Fund	Technical Services Fund	Employee Benefits Fund
Operating Revenues:					
Services	\$ 30,603,361	\$ 740,000	\$ 127,221	\$ 1,186,140	\$ 28,550,000
Operating Expenses:					
Salaries	1,597,882	351,787	0	621,725	624,370
Employee Benefits	29,525,627	166,124	0	347,318	29,012,185
Professional & Technical Services	104,848	44,743	10,500	49,605	0
Purchased Property Services	75,600	65,100	5,000	5,500	0
Other Purchased Services	30,050	17,350	50	12,650	0
Supplies & Materials	231,900	35,900	90,000	106,000	0
Depreciation	42,084	24,757	15,734	1,593	0
Other Expenses	109,269	61,583	5,937	41,749	0
Total Operating Expenses	31,717,260	767,344	127,221	1,186,140	29,636,555
Operating Income (Loss)	(1,113,899)	(27,344)	0	0	(1,086,555)
Non-operating Revenue:					
Gain (Loss) on Sale of Capital Assets	1,000	1,000	0	0	0
Interest on Investments	150,500	500	0	0	150,000
Total Non-operating Revenue	151,500	1,500	0	0	150,000
Change in Net Position	(962,399)	(25,844)	0	0	(936,555)
Net Position - Beginning	3,175,124	385,402	0	0	2,789,722
Net Position - Ending	\$ 2,212,725	\$ 359,558	\$ 0	\$ 0	\$ 1,853,167

SALT LAKE CITY SCHOOL DISTRICT

Distribution Services Fund Budget

For Fiscal Year 2024-25 With Comparative Information for Years 2020-21 Through 2023-24

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

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Revised Budget	2024-25 Budget
Operating Revenues:					
Services	\$ 740,528	\$ 668,977	\$ 624,934	\$ 740,000	\$ 740,000
Operating Expenses:					
Salaries	313,588	303,921	300,627	343,628	351,787
Employee Benefits	93,301	58,498	137,881	164,462	166,124
Professional & Technical Services	0	24,251	33,788	44,743	44,743
Purchased Property Services	40,145	44,215	88,170	65,100	65,100
Other Purchased Services	8,165	6,101	6,414	17,350	17,350
Supplies & Materials	0	126,958	(10,641)	35,900	35,900
Depreciation	22,906	25,382	27,956	24,757	24,757
Other Expenses	14,186	94,005	64,150	61,560	61,583
Total Operating Expenses	492,291	683,331	648,345	757,500	767,344
Operating Income (Loss)	248,237	(14,354)	(23,411)	(17,500)	(27,344)
Non-operating Revenue:					
Gain (Loss) on Sale of Capital Assets	0	(14,401)	0	1,000	1,000
Interest on Investments	560	313	0	500	500
Total Non-operating Revenue	560	(14,088)	0	1,500	1,500
Change in Net Position	248,797	(28,442)	(23,411)	(16,000)	(25,844)
Net Position - Beginning	204,458	453,255	424,813	401,402	385,402
Net Position - Ending	\$ 453,255	\$ 424,813	\$ 401,402	\$ 385,402	\$ 359,558

SALT LAKE CITY SCHOOL DISTRICT

Printing and Graphics Fund Budget

For Fiscal Year 2024-25 With Comparative Information for Years 2020-21 Through 2023-24

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

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Revised Budget	2024-25 Budget
Operating Revenues:					
Services	\$ <u>131,058</u>	\$ <u>139,062</u>	\$ <u>166,236</u>	\$ <u>127,221</u>	\$ <u>127,221</u>
Operating Expenses:					
Salaries	47,270	50,901	55,523	0	0
Employee Benefits	15,212	8,129	20,818	0	0
Professional & Technical Services	0	0	0	10,500	10,500
Purchased Property Services	2,482	243	0	5,000	5,000
Other Purchased Services	0	0	207	50	50
Supplies & Materials	36,102	64,661	66,440	90,000	90,000
Depreciation	24,614	15,734	14,071	15,734	15,734
Other Expenses	<u>5,378</u>	<u>5,378</u>	<u>9,177</u>	<u>5,937</u>	<u>5,937</u>
Total Operating Expenses	<u>131,058</u>	<u>145,046</u>	<u>166,236</u>	<u>127,221</u>	<u>127,221</u>
Operating Income (Loss)	<u>0</u>	<u>(5,984)</u>	<u>0</u>	<u>0</u>	<u>0</u>
Non-operating Revenue:					
Interest on Investments	<u>0</u>	<u>37</u>	<u>0</u>	<u>0</u>	<u>0</u>
Change in Net Position	0	(5,947)	0	0	0
Net Position - Beginning	<u>5,947</u>	<u>5,947</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Position - Ending	<u>\$ 5,947</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

SALT LAKE CITY SCHOOL DISTRICT

Technical Services Fund

For Fiscal Year 2024-25 With Comparative Information for Years 2020-21 Through 2023-24

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

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Revised Budget	2024-25 Budget
Operating Revenues:					
Services	\$ 924,846	\$ 1,001,339	\$ 734,904	\$ 1,172,381	\$ 1,186,140
Operating Expenses:					
Salaries	557,009	537,557	533,939	622,877	621,725
Employee Benefits	237,392	141,554	269,167	332,364	347,318
Professional & Technical Services	20,021	24,951	21,350	49,605	49,605
Purchased Property Services	3,395	1,414	2,768	5,500	5,500
Other Purchased Services	5,331	4,578	6,554	12,650	12,650
Supplies & Materials	95,818	129,407	24,306	106,000	106,000
Depreciation	0	0	0	1,593	1,593
Other Expenses	5,742	5,878	44,487	41,792	41,749
Total Operating Expenses	<u>924,708</u>	<u>845,339</u>	<u>902,571</u>	<u>1,172,381</u>	<u>1,186,140</u>
Operating Income (Loss)	<u>138</u>	<u>156,000</u>	<u>(167,667)</u>	<u>0</u>	<u>0</u>
Non-operating Revenue:					
Gain (Loss) on Sale of Capital Assets	2,225	0	0	0	0
Interest on Investments	876	323	916	0	0
Total Non-operating Revenue	3,101	323	916	0	0
Change in Net Position	3,239	156,323	(166,751)	0	0
Net Position - Beginning	<u>7,189</u>	<u>10,428</u>	<u>166,751</u>	<u>0</u>	<u>0</u>
Net Position - Ending	<u>\$ 10,428</u>	<u>\$ 166,751</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

SALT LAKE CITY SCHOOL DISTRICT

Employee Benefits Fund

For Fiscal Year 2024-25 With Comparative Information for Years 2020-21 Through 2023-24

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

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Revised Budget	2024-25 Budget
Operating Revenues:					
Services	\$ 22,598,065	\$ 22,160,037	\$ 21,596,381	\$ 27,550,000	\$ 28,550,000
Operating Expenses:					
Sick & Vacation Payments	383,334	349,286	426,291	640,000	624,370
Dental Insurance	1,239,255	1,192,322	1,230,047	1,350,000	1,350,000
Health & Accident Insurance	17,558,040	22,870,858	22,079,908	24,000,000	25,000,000
Industrial Insurance	1,063,848	602,136	527,296	750,000	750,000
Other Benefits	1,055,751	948,142	1,057,710	1,587,500	1,912,185
Total Operating Expenses	21,300,228	25,962,744	25,321,252	28,327,500	29,636,555
Operating Income (Loss)	1,297,837	(3,802,707)	(3,724,871)	(777,500)	(1,086,555)
Non-operating Revenue:					
Interest on Investments	86,485	98,029	681,350	250,000	150,000
Change in Net Position	1,384,322	(3,704,678)	(3,043,521)	(527,500)	(936,555)
Net Position - Beginning	8,681,099	10,065,421	6,360,743	3,317,222	2,789,722
Net Position - Ending	\$ 10,065,421	\$ 6,360,743	\$ 3,317,222	\$ 2,789,722	\$ 1,853,167

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

A retiring teacher who meets the provisions of the Utah State Employees' Retirement Act is eligible to receive a benefit equal to 19% of the employee's accumulated unused sick leave. Administrator & Classified employees who qualify for the District wellness incentive program (WIP) can elect instead to be paid 19% of the accumulated sick leave balance limited to 1 year of their annual contracted hours upon retirement within the Utah Retirement System (URS).



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SALT LAKE CITY SCHOOL DISTRICT

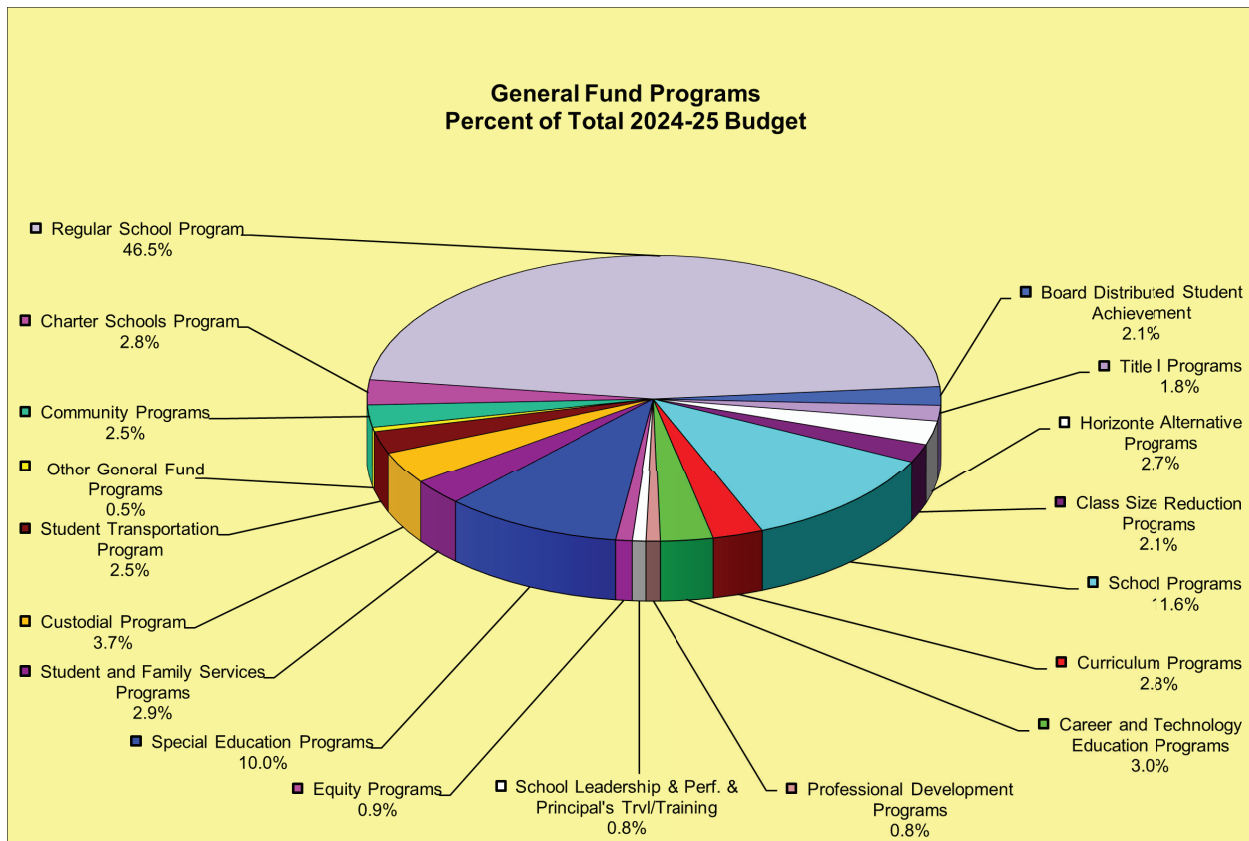
General Fund Budget

Recap of Program Expenditure Summaries

For Fiscal Year 2024-25 With Comparative Information for Years 2020-21 Through 2023-24

This summary shows expenditures by major objective rather than by goal as many expenditures support several goals.

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Revised Budget	2024-25 Budget	% of 2024-25 Total Budget
General Fund Budget						
Board Distributed Student Achievement	\$ 4,844,892	\$ 5,290,405	\$ 6,096,565	\$ 10,404,379	\$ 6,047,060	2.1%
Title I Programs	6,371,064	6,671,176	6,043,738	6,574,618	5,100,694	1.8%
Horizonte Alternative Programs	5,664,860	6,547,342	8,161,440	8,185,777	7,813,223	2.7%
Class Size Reduction Programs	4,647,052	5,010,265	5,458,106	5,603,589	6,068,833	2.1%
School Programs	28,118,686	29,491,796	32,302,107	38,478,493	33,398,522	11.6%
Curriculum Programs	4,700,945	4,550,232	4,337,698	4,353,080	8,221,867	2.8%
Career and Technology Education Programs	7,710,423	8,329,209	7,841,693	8,742,932	8,636,223	3.0%
Professional Development Programs	1,023,931	1,552,288	4,054,412	5,253,759	2,319,412	0.8%
School Leadership & Perf. & Principal's Trvl/Training	1,260,460	1,654,991	1,496,213	1,958,532	2,206,735	0.8%
Equity Programs	2,208,400	2,297,810	2,400,576	2,508,747	2,678,052	0.9%
Special Education Programs	22,679,254	23,698,147	23,065,881	28,995,550	28,903,551	10.0%
Student and Family Services Programs	5,438,039	6,920,194	7,539,103	9,096,840	8,504,107	2.9%
Custodial Program	8,677,867	8,720,207	9,708,334	10,566,941	10,757,732	3.7%
Student Transportation Program	5,807,338	6,672,249	7,255,139	7,102,248	7,351,907	2.5%
Other General Fund Programs	17,287,236	12,306,021	24,743,614	29,271,952	1,412,489	0.5%
Community Programs	3,946,547	4,095,110	5,033,989	7,661,222	7,278,681	2.5%
Charter Schools Program	6,833,599	7,318,997	7,137,684	8,010,481	8,108,215	2.8%
Regular School Program	113,720,157	115,441,996	113,965,908	125,152,243	134,350,768	46.5%
Total Expenditures	\$ 250,940,750	\$ 256,568,435	\$ 276,642,200	\$ 317,921,383	\$ 289,158,071	100.0%



SALT LAKE CITY SCHOOL DISTRICT

General Fund Budget

For Fiscal Year 2024-25 With Comparative Information for Years 2020-21 Through 2023-24

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

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

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Revised Budget	2024-25 Budget	Avg. 4 Yr. Chg.
Revenues:						
Property taxes	\$ 3,379,180	\$ 3,777,242	\$ 4,546,285	\$ 4,773,311	\$ 4,440,888	7.85%
Other local revenue	22,971	68,815	69,215	0	0	-
State of Utah	1,442,741	1,445,247	1,471,282	1,639,567	1,606,172	2.83%
Federal government	0	0	9,783	0	0	-
Total Revenues	<u><u>4,844,892</u></u>	<u><u>5,291,304</u></u>	<u><u>6,096,565</u></u>	<u><u>6,412,878</u></u>	<u><u>6,047,060</u></u>	<u><u>6.20%</u></u>
Expenditures:						
Salaries	2,719,438	2,941,960	3,342,634	5,356,522	3,605,459	8.15%
Employee benefits	756,815	768,338	810,200	1,391,537	1,134,649	12.48%
Contract services	153,866	331,482	221,458	283,333	272,563	19.29%
Field trips, insurance, phone, & travel	20,703	156,776	240,225	139,556	121,288	121.46%
Supplies and textbooks	994,036	1,052,924	1,188,716	3,206,917	887,337	-2.68%
Equipment	178,755	26,793	75,080	6,641	6,641	-24.07%
Indirect costs / other	21,279	12,132	218,252	19,873	19,123	-2.53%
Total Expenditures	<u><u>\$ 4,844,892</u></u>	<u><u>\$ 5,290,405</u></u>	<u><u>\$ 6,096,565</u></u>	<u><u>\$ 10,404,379</u></u>	<u><u>\$ 6,047,060</u></u>	<u><u>6.20%</u></u>
Net change in fund balances	<u><u>\$ 0</u></u>	<u><u>\$ 899</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ (3,991,501)</u></u>	<u><u>\$ 0</u></u>	

SALT LAKE CITY SCHOOL DISTRICT

General Fund Budget

For Fiscal Year 2024-25 With Comparative Information for Years 2020-21 Through 2023-24

Title I Programs

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

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Revised Budget	2024-25 Budget	Avg. 4 Yr. Chg.
Revenues:						
State of Utah	\$ 283,130	\$ 266,797	\$ 250,359	\$ 473,899	\$ 433,616	13.29%
Federal government	6,087,934	6,404,379	5,793,379	5,633,181	4,639,874	-5.95%
Total Revenues	6,371,064	6,671,176	6,043,738	6,107,080	5,073,490	-5.09%
Expenditures:						
Salaries	4,435,881	4,612,287	4,280,408	4,438,741	3,474,713	-5.42%
Employee benefits	1,583,887	1,579,051	1,434,852	1,556,428	1,441,492	-2.25%
Contract services	86,984	111,575	17,937	2,210	0	-25.00%
Field trips, insurance, phone, & travel	1,548	14,441	1,500	500	0	-25.00%
Supplies and textbooks	51,215	115,207	113,671	407,547	51,097	-0.06%
Indirect costs / other	211,549	238,615	195,370	169,192	133,392	-9.24%
Total Expenditures	\$ 6,371,064	\$ 6,671,176	\$ 6,043,738	\$ 6,574,618	\$ 5,100,694	-4.98%
Net change in fund balances	\$ 0	\$ 0	\$ 0	\$ (467,538)	\$ (27,204)	

SALT LAKE CITY SCHOOL DISTRICT

General Fund Budget

For Fiscal Year 2024-25 With Comparative Information for Years 2020-21 Through 2023-24

Horizonte Alternative Programs

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

	2020-21	2021-22	2022-23	2023-24	2024-25	Avg. 4
	Actual	Actual	Actual	Revised Budget	Budget	Yr. Chg.
Revenues:						
Property taxes	\$ 234,532	\$ 273,223	\$ 266,604	\$ 390,688	\$ 281,874	5.05%
Other local revenue	40,000	0	0	0	0	-
State of Utah	4,285,810	4,672,022	6,501,036	6,956,347	6,869,349	15.07%
Federal government	1,104,518	1,202,330	1,370,019	838,742	662,000	-10.02%
Total Revenues	5,664,860	6,147,575	8,137,659	8,185,777	7,813,223	9.48%
Expenditures:						
Salaries	3,402,467	4,054,297	5,082,912	4,857,348	4,713,394	9.63%
Employee benefits	1,354,064	1,559,227	2,055,702	2,281,370	2,237,242	16.31%
Contract services	73,785	110,555	118,819	103,760	104,000	10.24%
Maintenance & repairs	21,354	21,730	37,008	53,160	53,160	37.24%
Field trips, insurance, phone, & travel	25,079	30,930	40,141	48,492	48,492	23.34%
Supplies, textbooks, & utilities	680,873	650,644	506,704	534,551	395,556	-10.48%
Equipment	9,057	42,192	19,724	0	0	-25.00%
Indirect costs / other	98,181	77,767	300,430	307,096	261,379	41.56%
Total Expenditures	\$ 5,664,860	\$ 6,547,342	\$ 8,161,440	\$ 8,185,777	\$ 7,813,223	9.48%
Net change in fund balances	\$ 0	\$ (399,767)	\$ (23,781)	\$ 0	\$ 0	

SALT LAKE CITY SCHOOL DISTRICT

General Fund Budget

For Fiscal Year 2024-25 With Comparative Information for Years 2020-21 Through 2023-24

Class Size Reduction Programs

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

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Revised Budget	2024-25 Budget	Avg. 4 Yr. Chg.
Revenues:						
Property taxes	\$ 0	\$ 0	\$ 359,306	\$ 176,213	\$ 631,021	-
State of Utah	<u>4,647,052</u>	<u>5,010,265</u>	<u>5,098,800</u>	<u>5,427,376</u>	<u>5,437,812</u>	<u>4.25%</u>
Total Revenues	<u><u>4,647,052</u></u>	<u><u>5,010,265</u></u>	<u><u>5,458,106</u></u>	<u><u>5,603,589</u></u>	<u><u>6,068,833</u></u>	<u><u>7.65%</u></u>
Expenditures:						
Salaries	3,294,482	3,558,043	3,867,160	4,012,140	4,312,167	2.88%
Employee benefits	<u>1,352,570</u>	<u>1,452,222</u>	<u>1,590,946</u>	<u>1,591,449</u>	<u>1,756,666</u>	<u>2.60%</u>
Total Expenditures	<u><u>\$ 4,647,052</u></u>	<u><u>\$ 5,010,265</u></u>	<u><u>\$ 5,458,106</u></u>	<u><u>\$ 5,603,589</u></u>	<u><u>\$ 6,068,833</u></u>	<u><u>7.65%</u></u>
Net change in fund balances	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	

SALT LAKE CITY SCHOOL DISTRICT

General Fund Budget

For Fiscal Year 2024-25 With Comparative Information for Years 2020-21 Through 2023-24

School Programs

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

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Revised Budget	2024-25 Budget	Avg. 4 Yr. Chg.
Revenues:						
Property taxes	\$ 17,462,059	\$ 17,406,331	\$ 18,760,318	\$ 21,267,294	\$ 22,199,888	6.78%
Other local revenue	164,156	217,243	315,078	144,300	144,300	-3.02%
State of Utah	10,414,689	11,782,768	13,155,801	16,861,012	12,663,262	5.40%
Federal government	91,172	85,454	79,715	79,693	79,693	-3.15%
Total Revenues	<u><u>28,132,076</u></u>	<u><u>29,491,796</u></u>	<u><u>32,310,912</u></u>	<u><u>38,352,299</u></u>	<u><u>35,087,143</u></u>	<u><u>6.18%</u></u>
Expenditures:						
Salaries	19,245,005	20,077,405	22,301,280	25,182,151	23,254,719	5.21%
Employee benefits	7,108,599	7,182,916	7,987,391	8,845,631	8,626,820	5.34%
Contract services	352,149	136,785	79,119	8,567	(9,433)	-25.67%
Maintenance & repairs	56,029	62,326	81,365	75,197	67,697	5.21%
Field trips, insurance, phone, & travel	236,476	493,016	464,266	1,039,242	363,086	13.39%
Supplies and textbooks	1,012,831	1,154,245	962,127	2,860,404	1,007,775	-0.12%
Equipment	18,307	162,840	46,653	332,999	0	-
Indirect costs / other	89,290	222,263	379,906	134,302	87,858	-0.40%
Total Expenditures	<u><u>\$ 28,118,686</u></u>	<u><u>\$ 29,491,796</u></u>	<u><u>\$ 32,302,107</u></u>	<u><u>\$ 38,478,493</u></u>	<u><u>\$ 33,398,522</u></u>	<u><u>4.69%</u></u>
Net change in fund balances	<u><u>\$ 13,390</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 8,805</u></u>	<u><u>\$ (126,194)</u></u>	<u><u>\$ 1,688,621</u></u>	

SALT LAKE CITY SCHOOL DISTRICT

General Fund Budget

For Fiscal Year 2024-25 With Comparative Information for Years 2020-21 Through 2023-24

Curriculum Programs

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

	2020-21	2021-22	2022-23	2023-24	2024-25	Avg. 4
	Actual	Actual	Actual	Revised Budget	Budget	Yr. Chg.
Revenues:						
Property taxes	\$ 4,010,639	\$ 3,814,033	\$ 3,644,828	\$ 3,682,840	\$ 7,535,760	21.97%
Other local revenue	0	10,300	2,814	0	0	-
State of Utah	548,861	673,792	632,981	615,888	651,769	4.69%
Federal government	73,458	52,107	57,075	54,352	34,338	-13.31%
Total Revenues	<u><u>4,632,958</u></u>	<u><u>4,550,232</u></u>	<u><u>4,337,698</u></u>	<u><u>4,353,080</u></u>	<u><u>8,221,867</u></u>	<u><u>19.37%</u></u>
Expenditures:						
Salaries	3,167,833	2,964,558	2,895,929	2,781,632	5,777,189	20.59%
Employee benefits	1,271,585	1,192,407	1,136,291	1,127,399	2,288,521	19.99%
Contract services	52,703	91,895	81,167	107,941	18,500	-16.22%
Maintenance & repairs	0	0	25	1,225	500	-
Field trips, insurance, phone, & travel	2,362	30,695	33,133	56,102	39,580	393.92%
Supplies and textbooks	188,018	246,972	168,135	236,122	96,590	-12.16%
Indirect costs / other	18,444	23,705	23,018	42,659	987	-23.66%
Total Expenditures	<u><u>\$ 4,700,945</u></u>	<u><u>\$ 4,550,232</u></u>	<u><u>\$ 4,337,698</u></u>	<u><u>\$ 4,353,080</u></u>	<u><u>\$ 8,221,867</u></u>	<u><u>18.72%</u></u>
Net change in fund balances	<u><u>\$ (67,987)</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	

SALT LAKE CITY SCHOOL DISTRICT

General Fund Budget

For Fiscal Year 2024-25 With Comparative Information for Years 2020-21 Through 2023-24

Career and Technology Education Programs

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

	2020-21	2021-22	2022-23	2023-24	2024-25	Avg. 4
	Actual	Actual	Actual	Revised Budget	Budget	Yr. Chg.
Revenues:						
Property taxes	\$ 3,726,691	\$ 3,712,656	\$ 3,749,778	\$ 4,309,622	\$ 4,398,217	4.50%
Other local revenue	2,674	3,702	4,355	0	0	-
State of Utah	3,531,244	4,130,406	3,716,293	3,967,567	3,847,811	2.24%
Federal government	449,814	482,445	371,267	465,743	390,195	-3.31%
Total Revenues	7,710,423	8,329,209	7,841,693	8,742,932	8,636,223	3.00%
Expenditures:						
Salaries	4,799,166	4,843,693	4,837,970	5,222,045	5,314,750	2.69%
Employee benefits	1,929,798	1,907,868	1,901,463	2,119,249	2,216,971	3.72%
Contract services	44,001	61,554	61,793	22,961	22,961	-11.95%
Maintenance & repairs	181,537	195,958	35,963	199,808	49,808	-18.14%
Field trips, insurance, phone, & travel	30,017	62,158	72,675	118,976	118,976	74.09%
Supplies, textbooks, & utilities	267,717	638,575	446,873	601,601	485,907	20.38%
Equipment	19,500	72,987	122,125	61,000	61,000	53.21%
Indirect costs / other	438,687	546,416	362,831	397,292	365,850	-4.15%
Total Expenditures	\$ 7,710,423	\$ 8,329,209	\$ 7,841,693	\$ 8,742,932	\$ 8,636,223	3.00%
Net change in fund balances	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	

SALT LAKE CITY SCHOOL DISTRICT

General Fund Budget

For Fiscal Year 2024-25 With Comparative Information for Years 2020-21 Through 2023-24

Professional Development Programs

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

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Revised Budget	2024-25 Budget	Avg. 4 Yr. Chg.
Revenues:						
Property taxes	\$ 296,376	\$ 590,155	\$ 609,390	\$ 1,322,122	\$ 1,510,871	102.45%
Other local revenue	10,000	10,000	10,000	10,000	10,000	0.00%
State of Utah	39,135	83,332	2,365,959	3,140,492	140,886	65.00%
Federal government	678,420	868,801	1,069,063	781,145	657,655	-0.77%
Total Revenues	<u><u>1,023,931</u></u>	<u><u>1,552,288</u></u>	<u><u>4,054,412</u></u>	<u><u>5,253,759</u></u>	<u><u>2,319,412</u></u>	<u><u>31.63%</u></u>
Expenditures:						
Salaries	709,306	1,018,716	2,774,866	3,682,978	1,492,560	27.61%
Employee benefits	279,032	415,660	973,833	1,362,644	693,108	37.10%
Contract services	3,029	50,769	147,760	42,840	4,000	8.01%
Field trips, insurance, phone, & travel	958	4,976	46,522	35,266	22,866	571.71%
Supplies and textbooks	6,608	15,203	48,558	42,760	29,688	87.32%
Indirect costs / other	24,998	46,964	62,873	87,271	77,190	52.20%
Total Expenditures	<u><u>\$ 1,023,931</u></u>	<u><u>\$ 1,552,288</u></u>	<u><u>\$ 4,054,412</u></u>	<u><u>\$ 5,253,759</u></u>	<u><u>\$ 2,319,412</u></u>	<u><u>31.63%</u></u>
Net change in fund balances	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	

SALT LAKE CITY SCHOOL DISTRICT

General Fund Budget

For Fiscal Year 2024-25 With Comparative Information for Years 2020-21 Through 2023-24

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

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

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Revised Budget	2024-25 Budget	Avg. 4 Yr. Chg.
Revenues:						
Property taxes	\$ 1,261,420	\$ 1,654,991	\$ 1,496,213	\$ 1,958,532	\$ 2,206,735	18.74%
Total Revenues	<u><u>1,261,420</u></u>	<u><u>1,654,991</u></u>	<u><u>1,496,213</u></u>	<u><u>1,958,532</u></u>	<u><u>2,206,735</u></u>	<u>18.74%</u>
Expenditures:						
Salaries	886,620	1,170,540	1,051,551	1,333,363	1,501,353	17.33%
Employee benefits	363,908	454,494	430,118	581,038	660,051	20.34%
Contract services	8,277	398	60	0	0	-
Field trips, insurance, phone, & travel	(548)	11,629	8,129	33,381	33,381	-1547.86%
Supplies and textbooks	2,138	17,930	5,046	9,400	10,600	98.95%
Indirect costs / other	65	0	1,309	1,350	1,350	494.23%
Total Expenditures	<u><u>\$ 1,260,460</u></u>	<u><u>\$ 1,654,991</u></u>	<u><u>\$ 1,496,213</u></u>	<u><u>\$ 1,958,532</u></u>	<u><u>\$ 2,206,735</u></u>	<u>18.77%</u>
Net change in fund balances	<u><u>\$ 960</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	

SALT LAKE CITY SCHOOL DISTRICT

General Fund Budget

For Fiscal Year 2024-25 With Comparative Information for Years 2020-21 Through 2023-24

Equity Programs

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

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Revised Budget	2024-25 Budget	Avg. 4 Yr. Chg.
Revenues:						
Property taxes	\$ 1,215,567	\$ 1,241,023	\$ 1,266,930	\$ 1,342,574	\$ 1,389,934	3.59%
Other local revenue	63,774	69,940	85,473	0	0	-
State of Utah	401,177	467,018	635,996	620,926	603,051	12.58%
Federal government	483,882	519,829	412,177	545,247	540,688	2.93%
Total Revenues	<u><u>2,164,400</u></u>	<u><u>2,297,810</u></u>	<u><u>2,400,576</u></u>	<u><u>2,508,747</u></u>	<u><u>2,533,673</u></u>	<u><u>4.27%</u></u>
Expenditures:						
Salaries	1,191,472	1,195,580	1,163,754	1,094,176	1,191,996	0.01%
Employee benefits	503,545	506,726	483,506	414,267	496,294	-0.36%
Contract services	264,567	221,178	283,555	391,146	387,400	11.61%
Field trips, insurance, phone, & travel	3,214	4,455	10,739	9,260	8,460	40.81%
Supplies and textbooks	197,651	312,595	434,723	581,852	578,339	48.15%
Indirect costs / other	47,951	57,276	24,299	18,046	15,563	-16.89%
Total Expenditures	<u><u>\$ 2,208,400</u></u>	<u><u>\$ 2,297,810</u></u>	<u><u>\$ 2,400,576</u></u>	<u><u>\$ 2,508,747</u></u>	<u><u>\$ 2,678,052</u></u>	<u><u>5.32%</u></u>
Net change in fund balances	<u><u>\$ (44,000)</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ (144,379)</u></u>	

SALT LAKE CITY SCHOOL DISTRICT

General Fund Budget

For Fiscal Year 2024-25 With Comparative Information for Years 2020-21 Through 2023-24

Special Education Programs and Disabled Student Program (504)

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

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Revised Budget	2024-25 Budget	Avg. 4 Yr. Chg.
Revenues:						
Property taxes	\$ 875,412	\$ 398,428	\$ 416,828	\$ 447,988	\$ 437,335	-12.51%
Other local revenue	0	500	0	0	0	-
State of Utah	15,827,390	15,903,860	16,664,089	18,407,061	19,459,068	5.74%
Federal government	5,976,452	7,395,359	5,984,964	6,276,865	5,779,570	-0.82%
Total Revenues	22,679,254	23,698,147	23,065,881	25,131,914	25,675,973	3.30%
Expenditures:						
Salaries	15,706,573	16,661,619	16,197,386	20,696,176	20,594,548	7.78%
Employee benefits	6,094,373	6,049,625	5,785,686	7,316,083	7,359,436	5.19%
Contract services	585,243	638,832	744,448	621,687	621,687	1.56%
Maintenance & repairs	370	1,900	2,643	4,435	4,435	274.66%
Field trips, insurance, phone, & travel	10,649	18,201	29,285	17,690	17,590	16.29%
Supplies and textbooks	95,038	135,913	136,561	181,275	163,995	18.14%
Equipment	5,820	0	0	0	0	-
Indirect costs / other	181,188	192,057	169,872	158,204	141,860	-5.43%
Total Expenditures	\$ 22,679,254	\$ 23,698,147	\$ 23,065,881	\$ 28,995,550	\$ 28,903,551	6.86%
Net change in fund balances	\$ 0	\$ 0	\$ 0	\$ (3,863,636)	\$ (3,227,578)	

SALT LAKE CITY SCHOOL DISTRICT

General Fund Budget

For Fiscal Year 2024-25 With Comparative Information for Years 2020-21 Through 2023-24

Student & Family Services Programs

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

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Revised Budget	2024-25 Budget	Avg. 4 Yr. Chg.
Revenues:						
Property taxes	\$ 2,350,121	\$ 3,050,635	\$ 3,333,401	\$ 4,000,446	\$ 4,022,617	17.79%
Other local revenue	1,293	614	189	1,000	1,000	-5.67%
State of Utah	2,865,611	3,206,257	3,949,713	4,692,779	4,006,088	9.95%
Federal government	0	0	0	235,440	235,440	-
Total Revenues	<u><u>5,217,025</u></u>	<u><u>6,257,506</u></u>	<u><u>7,283,303</u></u>	<u><u>8,929,665</u></u>	<u><u>8,265,145</u></u>	<u><u>14.61%</u></u>
Expenditures:						
Salaries	3,581,594	4,381,600	4,820,598	5,958,021	5,620,810	14.23%
Employee benefits	1,415,657	1,738,498	1,958,560	2,484,565	2,432,126	17.95%
Contract services	203,736	346,348	174,331	257,512	170,481	-4.08%
Field trips, insurance, phone, & travel	2,032	18,942	17,139	22,118	13,618	142.54%
Supplies and textbooks	149,616	309,319	75,898	214,905	176,403	4.48%
Indirect costs / other	85,404	125,487	492,577	159,719	90,669	1.54%
Total Expenditures	<u><u>\$ 5,438,039</u></u>	<u><u>\$ 6,920,194</u></u>	<u><u>\$ 7,539,103</u></u>	<u><u>\$ 9,096,840</u></u>	<u><u>\$ 8,504,107</u></u>	<u><u>14.10%</u></u>
Net change in fund balances	<u><u>\$ (221,014)</u></u>	<u><u>\$ (662,688)</u></u>	<u><u>\$ (255,800)</u></u>	<u><u>\$ (167,175)</u></u>	<u><u>\$ (238,962)</u></u>	

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General Fund Budget

For Fiscal Year 2024-25 With Comparative Information for Years 2020-21 Through 2023-24

Custodial Programs

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

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Revised Budget	2024-25 Budget	Avg. 4 Yr. Chg.
Revenues:						
Property taxes	\$ 8,677,867	\$ 8,720,207	\$ 9,708,177	\$ 10,566,941	\$ 10,757,732	5.99%
Other local revenue	0	0	157	0	0	
Total Revenues	<u><u>8,677,867</u></u>	<u><u>8,720,207</u></u>	<u><u>9,708,334</u></u>	<u><u>10,566,941</u></u>	<u><u>10,757,732</u></u>	<u><u>5.99%</u></u>
Expenditures:						
Salaries	5,526,976	5,559,912	6,398,032	6,944,705	7,047,140	6.88%
Employee benefits	2,643,516	2,623,272	2,726,054	3,043,311	3,131,667	4.62%
Contract services	0	0	1,290	0	0	-
Maintenance & repairs	32,366	77,910	112,956	95,000	95,000	48.38%
Field trips, insurance, phone, & travel	5,724	8,992	5,236	4,770	4,770	-4.17%
Supplies and materials	469,177	449,192	462,057	478,555	478,555	0.50%
Indirect costs / other	108	929	2,709	600	600	113.89%
Total Expenditures	<u><u>\$ 8,677,867</u></u>	<u><u>\$ 8,720,207</u></u>	<u><u>\$ 9,708,334</u></u>	<u><u>\$ 10,566,941</u></u>	<u><u>\$ 10,757,732</u></u>	<u><u>5.99%</u></u>
Net change in fund balances	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	

SALT LAKE CITY SCHOOL DISTRICT

General Fund Budget

For Fiscal Year 2024-25 With Comparative Information for Years 2020-21 Through 2023-24

Student Transportation Program

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

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Revised Budget	2024-25 Budget	Avg. 4 Yr. Chg.
Revenues:						
Property taxes	\$ 1,894,462	\$ 2,513,887	\$ 2,485,594	\$ 3,658,107	\$ 3,907,766	26.57%
Other local revenue	19,126	0	0	0	0	-
State of Utah	3,893,750	4,158,362	4,769,545	3,444,141	3,444,141	-2.89%
Total Revenues	<u><u>5,807,338</u></u>	<u><u>6,672,249</u></u>	<u><u>7,255,139</u></u>	<u><u>7,102,248</u></u>	<u><u>7,351,907</u></u>	<u><u>6.65%</u></u>
Expenditures:						
Salaries	2,784,044	2,971,456	3,166,557	3,685,391	3,842,344	9.50%
Employee benefits	1,373,875	1,565,140	1,661,326	1,988,075	2,080,781	12.86%
Contract services	8,247	0	0	33,500	33,500	76.55%
Maintenance & repairs	306,414	333,923	369,299	293,700	293,700	-1.04%
Insurance, phone, & travel	(108,220)	(235,337)	(431,218)	(307,418)	(307,418)	46.02%
Supplies and materials	509,256	589,815	688,423	709,000	709,000	9.81%
Equipment	933,722	1,447,252	1,800,752	700,000	700,000	-6.26%
Total Expenditures	<u><u>\$ 5,807,338</u></u>	<u><u>\$ 6,672,249</u></u>	<u><u>\$ 7,255,139</u></u>	<u><u>\$ 7,102,248</u></u>	<u><u>\$ 7,351,907</u></u>	<u><u>6.65%</u></u>
Net change in fund balances	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	

SALT LAKE CITY SCHOOL DISTRICT

General Fund Budget

For Fiscal Year 2024-25 With Comparative Information for Years 2020-21 Through 2023-24

Other General Fund Programs

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

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Revised Budget	2024-25 Budget	Avg. 4 Yr. Chg.
Revenues:						
Property taxes	\$ 1,136,021	\$ 1,162,061	\$ 1,095,634	\$ 1,339,540	\$ 1,360,309	4.94%
State of Utah	3,906,997	26,090	2,042,225	2,008,346	52,180	25.00%
Federal government	12,244,202	11,117,870	21,605,755	25,924,066	0	-
Total Revenues	17,287,220	12,306,021	24,743,614	29,271,952	1,412,489	-22.96%
Expenditures:						
Salaries	8,261,756	7,091,756	10,323,082	5,777,309	956,985	-22.10%
Employee benefits	2,455,893	1,858,578	3,280,521	2,129,981	375,352	-21.18%
Contract services	50,437	331,966	442,394	1,012,177	46,050	-2.17%
Maintenance & repairs	0	0	0	210,500	500	-
Field trips, insurance, phone, & travel	114,915	103,768	80,016	83,150	12,350	-22.31%
Supplies and materials	5,774,536	2,252,291	6,263,509	6,741,313	20,752	-24.91%
Equipment	241,519	0	2,215,784	11,434,292	0	-
Indirect costs / other	388,180	667,662	2,138,308	1,883,230	500	-24.97%
Total Expenditures	\$ 17,287,236	\$ 12,306,021	\$ 24,743,614	\$ 29,271,952	\$ 1,412,489	-22.96%
Net change in fund balances	\$ (16)	\$ 0	\$ 0	\$ 0	\$ 0	

SALT LAKE CITY SCHOOL DISTRICT

General Fund Budget

For Fiscal Year 2024-25 With Comparative Information for Years 2020-21 Through 2023-24

Community Programs

Community Programs in this summary include community education programs.

	2020-21	2021-22	2022-23	2023-24	2024-25	Avg. 4
	Actual	Actual	Actual	Revised Budget	Budget	Yr. Chg.
Revenues:						
Property taxes	\$ 757,268	\$ 683,828	\$ 826,610	\$ 1,117,902	\$ 1,146,661	12.86%
Other local revenue	2,466,050	2,693,126	2,998,968	3,237,272	3,635,430	8.75%
State of Utah	0	46,875	29,723	46,875	46,875	0.00%
Federal government	87,923	456,232	1,060,526	1,758,659	1,292,000	342.37%
Total Revenues	3,311,241	3,880,061	4,915,827	6,160,708	6,120,966	21.21%
Expenditures:						
Salaries	2,715,522	2,659,294	3,421,043	5,116,479	4,942,994	20.51%
Employee benefits	935,372	923,601	970,980	1,433,402	1,389,732	12.14%
Contract services	27,339	93,757	135,554	362,166	294,325	244.14%
Maintenance & repairs	0	0	444	6,100	6,100	-
Field trips, insurance, phone, & travel	4,610	35,211	74,090	148,714	99,026	512.02%
Supplies and materials	133,698	195,377	276,038	389,786	356,826	41.72%
Equipment	0	7,015	0	0	0	-
Indirect costs / other	130,006	180,855	155,840	204,575	189,678	11.47%
Total Expenditures	\$ 3,946,547	\$ 4,095,110	\$ 5,033,989	\$ 7,661,222	\$ 7,278,681	21.11%
Net change in fund balances	\$ (635,306)	\$ (215,049)	\$ (118,162)	\$ (1,500,514)	\$ (1,157,715)	

SALT LAKE CITY SCHOOL DISTRICT

General Fund Budget

For Fiscal Year 2024-25 With Comparative Information for Years 2020-21 Through 2023-24

Charter School Programs

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

	2020-21	2021-22	2022-23	2023-24	2024-25	Avg. 4
	Actual	Actual	Actual	Revised Budget	Budget	Yr. Chg.
Revenues:						
Other local revenue	\$ 214,183	\$ 304,829	\$ 401,991	\$ 440,370	\$ 453,778	27.97%
State of Utah	6,061,741	6,117,486	6,715,753	7,176,101	7,089,809	4.24%
Federal government	544,050	1,036,633	971,829	455,407	455,407	-4.07%
Total Revenues	6,819,974	7,458,948	8,089,573	8,071,878	7,998,994	4.32%
Expenditures:						
Salaries	4,251,878	4,311,733	4,334,393	4,737,660	4,778,185	3.09%
Employee benefits	1,631,587	1,645,851	1,629,832	1,889,728	1,943,653	4.78%
Contract services	276,596	333,665	301,756	287,828	290,341	1.24%
Maintenance & repairs	71,820	58,603	70,690	79,300	79,300	2.60%
Field trips, insurance, phone, & travel	74,056	503,689	319,451	384,770	407,956	112.72%
Supplies and textbooks	495,265	459,737	467,994	577,820	555,405	3.04%
Equipment	30,965	4,269	8,368	53,000	53,000	17.79%
Indirect costs / other	1,432	1,450	5,200	375	375	-18.45%
Total Expenditures	\$ 6,833,599	\$ 7,318,997	\$ 7,137,684	\$ 8,010,481	\$ 8,108,215	4.66%
Net change in fund balances	\$ (13,625)	\$ 139,951	\$ 951,889	\$ 61,397	\$ (109,221)	

SALT LAKE CITY SCHOOL DISTRICT

General Fund Budget

For Fiscal Year 2024-25 With Comparative Information for Years 2020-21 Through 2023-24

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

	2020-21	2021-22	2022-23	2023-24	2024-25	Avg. 4
	Actual	Actual	Actual	Revised Budget	Budget	Yr. Chg.
Revenues:						
Property taxes	\$ 81,798,206	\$ 84,664,083	\$ 92,854,279	\$ 78,641,679	\$ 79,359,775	-0.75%
Other local revenue	8,697,701	8,086,577	11,304,178	10,350,469	8,951,247	0.73%
State of Utah	32,751,953	26,181,177	18,111,281	35,519,873	29,389,836	-2.57%
Federal government	224,672	787,190	519,754	633,902	429,571	22.80%
Total Revenues	123,472,532	119,719,027	122,789,492	125,145,923	118,130,429	-1.08%
Expenditures:						
Instruction						
Salaries	51,467,384	52,595,664	50,073,553	50,393,196	57,610,251	2.98%
Employee benefits	21,243,142	20,820,010	19,820,672	20,606,984	23,551,921	2.72%
Contract services	62,123	11,270	17,265	18,100	18,100	-17.72%
Maintenance & repairs	15,010	19,145	11,352	141,000	141,000	209.84%
Field trips, insurance, phone, & travel	(483,019)	(635,835)	(350,877)	(192,500)	(192,500)	-15.04%
Supplies and textbooks	4,030,504	2,935,761	3,450,822	6,919,869	4,201,883	1.06%
Equipment	281,225	605,511	576,361	1,493,505	1,493,505	107.77%
Indirect costs / other	0	0	250	750	750	-
Total Instruction	76,616,369	76,351,526	73,599,398	79,380,904	86,824,910	3.33%
Students						
Salaries	2,444,124	2,620,141	2,684,458	2,898,969	3,090,553	6.61%
Employee benefits	1,004,319	1,099,901	1,093,717	1,186,669	1,289,347	7.10%
Supplies and textbooks	964	808	358	9,000	9,000	208.40%
Total Students	3,449,407	3,720,850	3,778,533	4,094,638	4,388,900	6.81%
Instructional Staff						
Salaries	36,156	469,635	299,862	418,319	299,250	181.92%
Employee benefits	13,138	185,926	105,548	156,998	117,139	197.90%
Contract services	50,000	23,345	10,487	14,400	13,400	-18.30%
Field trips, insurance, phone, & travel	0	0	488	2,500	2,500	-
Supplies and textbooks	72,587	30,644	27,488	72,730	9,718	-21.65%
Equipment	0	0	0	17,000	0	-
Total Instructional Staff	171,881	709,550	443,873	681,947	442,007	39.29%
General District Administration						
Salaries	575,854	571,131	628,182	651,735	657,269	3.53%
Employee benefits	281,345	301,209	295,061	354,291	369,121	7.80%
Contract services	252,990	128,513	326,144	221,000	221,000	-3.16%
Field trips, insurance, phone, & travel	698	34,146	32,036	34,500	34,500	1210.67%
Supplies and textbooks	26,903	57,469	26,906	49,300	49,300	20.81%
Indirect costs / other	(1,625,627)	(2,253,369)	(4,365,133)	(3,378,162)	(1,193,803)	-6.64%
Total General District Administration	(487,837)	(1,160,901)	(3,056,804)	(2,067,336)	137,387	-32.04%
General School Administration						
Salaries	10,526,189	10,800,357	12,104,357	12,885,320	12,166,446	3.90%
Employee benefits	4,737,477	4,767,003	5,199,654	5,689,282	5,452,796	3.77%
Contract services	380,483	387,156	377,578	0	0	-
Field trips, insurance, phone, & travel	160	415	1,234	3,500	3,500	521.88%
Supplies and textbooks	144,807	323,417	418,088	410,000	410,000	45.78%
Indirect costs / other	150	400	425	150	150	0.00%
Total General School Administration	15,789,266	16,278,748	18,101,336	18,988,252	18,032,892	3.55%

(continued on the following page)

SALT LAKE CITY SCHOOL DISTRICT

General Fund Budget

For Fiscal Year 2024-25 With Comparative Information for Years 2020-21 Through 2023-24

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

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Revised Budget	2024-25 Budget	Avg. 4 Yr. Chg.
Central Services and other						
Salaries	\$ 3,456,050	\$ 3,592,635	\$ 3,762,588	\$ 4,405,104	\$ 4,507,470	7.61%
Employee benefits	1,549,685	1,607,089	1,662,396	2,017,264	2,053,602	8.13%
Contract services	(96,659)	(27,517)	(51,261)	40,135	22,866	-30.91%
Maintenance & repairs	39,155	0	1,308	2,000	2,000	-23.72%
Field trips, insurance, phone, & travel	2,798	9,062	17,942	27,150	27,150	217.58%
Supplies and textbooks	468,926	374,243	307,833	569,645	569,645	5.37%
Equipment	0	68,493	366,258	255,000	255,000	-
Indirect costs / other	6,181	4,228	2,494	5,455	5,455	-2.94%
Total Central Services and other	5,426,136	5,628,233	6,069,558	7,321,753	7,443,188	9.29%
Operation and Maint. of School Bldgs.						
Salaries	1,858,766	1,891,863	1,926,959	2,405,181	2,613,962	10.16%
Employee benefits	970,513	997,937	980,969	1,202,115	1,322,733	9.07%
Contract services	0	4,238	0	650,565	650,565	-
Maintenance & repairs	2,391,284	2,394,124	2,324,384	2,286,050	2,286,050	-1.10%
Field trips, insurance, phone, & travel	1,178,717	1,254,200	1,486,971	1,737,198	1,737,198	11.85%
Supplies and textbooks	6,289,428	6,921,048	7,365,143	7,433,000	7,433,000	4.55%
Equipment	66,227	450,580	391,375	225,000	225,000	59.94%
Total Operation and Maint. of School Bldgs.	12,754,935	13,913,990	14,475,801	15,939,109	16,268,508	6.89%
Student transportation						
Total student transportation	0	0	0	0	0	-
Community services						
Supplies and textbooks	0	0	200,000	200,000	200,000	-
Total Community services	0	0	200,000	200,000	200,000	-
Debt service & other misc						
Indirect costs / other			354,213	612,976	612,976	-
Total Debt service & other misc	0	0	354,213	612,976	612,976	-
Total Expenditures	\$ 113,720,157	\$ 115,441,996	\$ 113,965,908	\$ 125,152,243	\$ 134,350,768	4.54%
Net change in fund balances	\$ 9,752,375	\$ 4,277,031	\$ 8,823,584	\$ (6,320)	\$ (16,220,339)	

THE INFORMATIONAL SECTION OF THE BUDGET CONTAINS:

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

Information about District Revenue and Expenditures, Including Enrollment Trends

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SALT LAKE CITY
SCHOOL DISTRICT
Your Best Choice

Chart 1

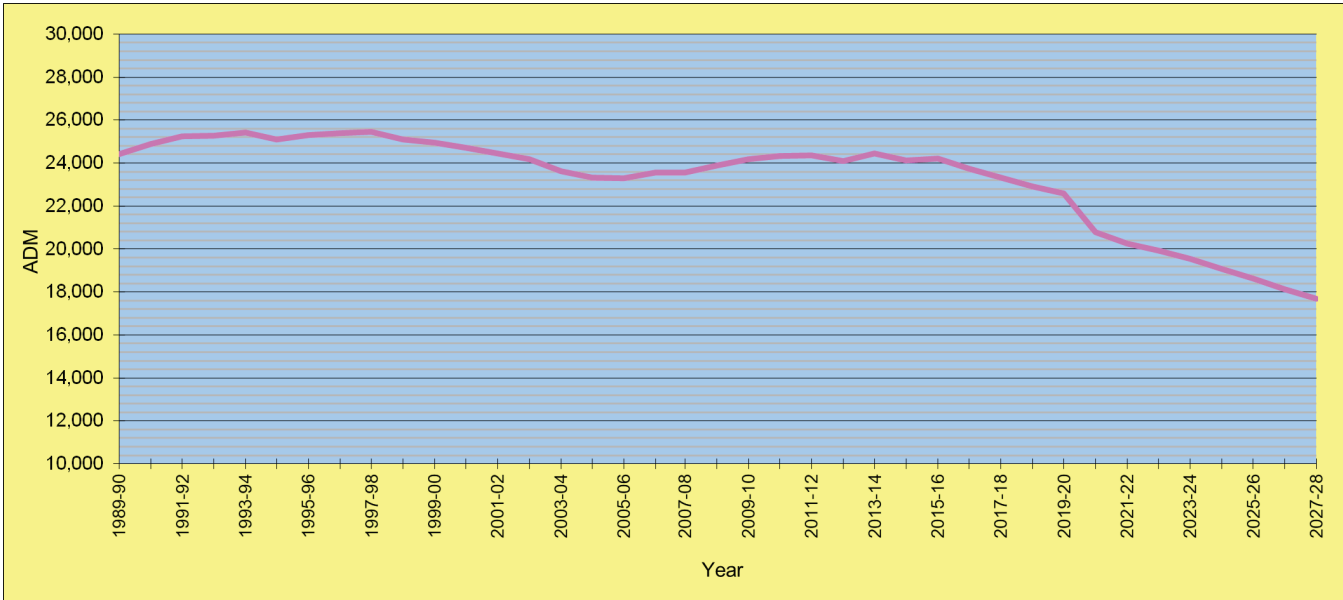
SALT LAKE CITY SCHOOL DISTRICT

District Enrollment Trends - Average Daily Membership
Years Ended 1990 to 2023 Actual with Projections from 2024 to 2028

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

These projections are made using multiple-year cohort survival analysis. In simple language, this means that students enrolled are projected to remain in schools but are moved up in grade as they become older. Each year, for many years, historical information has been kept relative to the number of students who leave our schools each year for various reasons and the number of students who enter the schools in each age group. From this database, giving greatest weight to the most recent experience and making adjustments for observed changes in some neighborhoods, implied estimates of immigration and outmigration are made. Birth data is also projected forward adjusted by the implied estimates of in and out migration as described above. These projections of average daily membership (ADM) have been very accurate in the past; 2023-23 actual ADM of 19,928 was within 84 students of the projected 20,012 ADM for that year. Since the 2023-24 year is not yet complete, we do not have actual ADM for that year, but currently it appears actual ADM will be 19,544 students, which is approximately a 1.04 percent variance from the 19,342 projection included in the 2023-24 budget document.

Fiscal Year	ADM	Fiscal Year	ADM	Fiscal Year	ADM	Fiscal Year	ADM	Fiscal Year	ADM
1989-90	24,401	1997-98	25,454	2005-06	23,283	2013-14	24,447	2021-22	20,245
1990-91	24,897	1998-99	25,083	2006-07	23,548	2014-15	24,127	2022-23	19,928
1991-92	25,249	1999-00	24,944	2007-08	23,552	2015-16	24,210	2023-24	19,544
1992-93	25,261	2000-01	24,696	2008-09	23,880	2016-17	23,726	2024-25	19,083
1993-94	25,410	2001-02	24,443	2009-10	24,177	2017-18	23,336	2025-26	18,626
1994-95	25,083	2002-03	24,190	2010-11	24,336	2018-19	22,921	2026-27	18,111
1995-96	25,309	2003-04	23,623	2011-12	24,365	2019-20	22,577	2027-28	17,677
1996-97	25,400	2004-05	23,310	2012-13	24,077	2020-21	20,782	Projected	



SALT LAKE CITY SCHOOL DISTRICT

Fall Enrollment by School as of October 1

For Fiscal Years 2020-21 to 2023-24 with Projections for 2024-25 to 2027-28

	2020-21	2021-22	2022-23	2023-24	2024-25	Projected Enrollment *		
						2025-26	2026-27	2027-28
Elementary								
Backman	404	361	349	337	325	312	305	285
Beacon Heights	367	377	395	355	342	328	321	300
Bennion	155	151	157	156	-	-	-	-
Bonneville	421	399	449	429	413	397	388	363
Dilworth	473	467	455	413	398	382	373	349
Edison	395	350	352	350	337	324	316	296
Emerson	536	482	468	462	445	427	418	391
Ensign	324	316	313	311	300	287	281	263
Escalante	396	386	347	360	347	333	326	304
Franklin	322	296	294	281	271	260	254	238
Hawthorne	390	360	363	318	-	-	-	-
Highland Park	533	520	493	502	484	464	454	425
Indian Hills	312	291	302	311	300	287	281	263
Mary W. Jackson	383	366	377	337	-	-	-	-
Liberty	337	329	331	319	307	295	288	270
Meadowlark	370	352	339	375	361	347	339	317
Mountain View	529	487	518	553	533	511	500	468
Newman	299	274	251	224	216	207	203	189
Nibley Park	355	313	344	350	337	324	316	296
North Star	436	384	368	369	356	341	334	312
Parkview	219	200	201	229	221	212	207	194
Riley	247	233	212	193	-	-	-	-
Rose Park	302	258	269	274	264	253	248	232
SL Virtual	-	259	59	-	-	-	-	-
Uintah	400	393	414	422	407	390	382	357
Wasatch	399	352	338	333	321	308	301	282
Washington	227	228	215	280	270	259	253	237
Whittier	507	466	479	461	444	426	417	390
	10,038	9,650	9,452	9,304	8,000	7,672	7,505	7,020
Middle Schools								
Bryant	452	417	407	395	381	365	357	334
Clayton	665	653	633	556	536	514	503	470
Glendale	814	746	680	663	639	613	599	561
Hillside	577	568	555	516	497	477	467	436
Northwest	679	648	633	580	559	536	524	491
	3,187	3,032	2,908	2,710	2,612	2,505	2,450	2,292
High Schools								
East	2,007	1,902	1,896	1,865	1,798	1,724	1,686	1,577
Highland	1,861	1,915	1,983	2,009	1,936	1,857	1,817	1,699
West	2,809	2,697	2,614	2,511	2,420	2,321	2,270	2,124
Innovations	289	284	294	286	276	264	259	242
Horizonte	324	348	300	280	270	259	253	237
	7,290	7,146	7,087	6,951	6,700	6,425	6,285	5,879
Charters and Other								
Open Classroom	312	297	286	265	265	265	265	265
School for Science Ed.	372	358	342	361	361	361	361	361
Hospital	21	17	-	-	-	-	-	-
	705	672	628	626	626	626	626	626
Total Enrollment	21,220	20,500	20,075	19,591	17,937	17,229	16,866	15,818

* Projections are calculated using a 5 year cohort history.

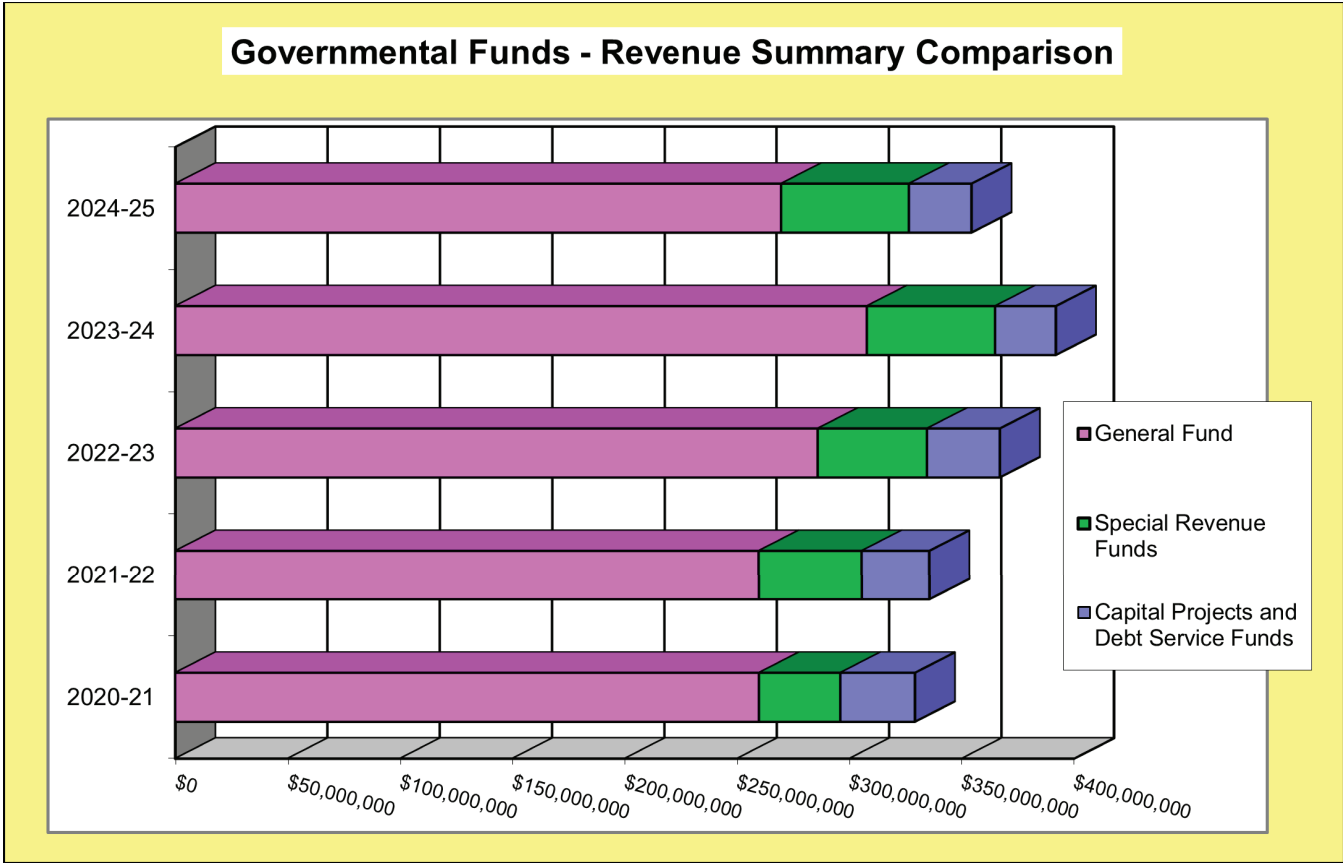
Chart 2

SALT LAKE CITY SCHOOL DISTRICT

Governmental Funds - Revenue Summary Comparison

For Fiscal Year 2024-25 With Comparative Information for Years 2020-21 Through 2023-24

Fiscal Year	General Fund	Special Revenue Funds	Capital Projects and Debt Service Funds	Total All Governmental Funds
2020-21	\$ 259,725,527	\$ 36,244,859	\$ 33,162,402	\$ 329,132,788
2021-22	259,723,005	45,853,745	30,021,068	335,597,818
2022-23	286,028,733	48,618,412	32,342,981	366,990,126
2023-24	307,859,902	57,070,325	26,984,430	391,914,657
2024-25	269,721,294	56,872,852	27,792,594	354,386,740



SALT LAKE CITY SCHOOL DISTRICT
Governmental Funds - Revenue and Expenditures Summary Comparison
For Fiscal Year 2024-25 With Comparative Information for Years 2020-21 Through 2023-24

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Revised Budget	2024-25 Budget
General Fund					
Revenues:					
Property Taxes	\$ 129,075,821	\$ 133,662,783	\$ 145,420,174	\$ 138,995,799	\$ 145,587,383
Interest on Investments	640,335	623,978	4,122,827	3,209,000	2,209,000
Other Local revenue	11,061,593	10,855,861	11,069,592	10,974,411	10,986,755
State of Utah	90,901,280	84,171,753	86,110,835	110,998,250	95,741,725
Federal Government	<u>28,046,498</u>	<u>30,408,630</u>	<u>39,305,305</u>	<u>43,682,442</u>	<u>15,196,431</u>
Total Revenues	<u>259,725,527</u>	<u>259,723,005</u>	<u>286,028,733</u>	<u>307,859,902</u>	<u>269,721,294</u>
Expenditures:					
Instruction	153,015,295	155,294,447	160,040,747	173,792,128	168,853,853
Supporting Services:					
Students	10,857,545	11,747,054	12,993,202	14,775,360	14,293,109
Instructional Staff	20,115,957	22,318,927	26,737,733	32,525,742	24,481,346
General District Administration	1,157,481	1,351,478	1,434,425	1,729,014	1,736,011
General School Administration	17,160,936	17,630,844	19,630,608	20,459,008	19,632,431
Central Business	7,275,493	7,595,542	8,246,501	10,222,791	10,075,037
Operation & Maintenance of Buildings	24,107,431	24,123,672	25,103,405	28,412,528	28,268,707
Student Transportation	6,168,082	7,148,348	7,870,513	7,670,880	7,923,986
Child Nutrition Services	2,389,177	413,197	211,856	243,069	243,069
Enterprise Services	15,956	0	0	0	0
Community Services	8,677,397	8,944,926	11,622,965	15,716,795	13,037,546
Capital Outlay	0	0	2,396,032	11,761,092	0
Debt Service	<u>0</u>	<u>0</u>	<u>354,213</u>	<u>612,976</u>	<u>612,976</u>
Total Expenditures	<u>\$ 250,940,750</u>	<u>\$ 256,568,435</u>	<u>\$ 276,642,200</u>	<u>\$ 317,921,383</u>	<u>\$ 289,158,071</u>
Special Revenue Funds					
Revenues:					
Property Taxes	\$ 23,624,355	\$ 25,781,375	\$ 30,528,486	\$ 36,318,738	\$ 36,318,738
Interest on Investments	807,264	(496,589)	581,732	571,000	471,000
Sale of Food	0	820,114	1,803,486	2,380,752	2,380,752
Other Local Revenue	3,656,068	4,572,582	5,330,604	6,095,000	6,095,000
State of Utah	1,252,816	1,855,683	1,452,651	1,453,151	1,453,151
Federal Government	<u>6,904,356</u>	<u>13,320,580</u>	<u>8,921,453</u>	<u>10,251,684</u>	<u>10,154,211</u>
Total Revenues	<u>36,244,859</u>	<u>45,853,745</u>	<u>48,618,412</u>	<u>57,070,325</u>	<u>56,872,852</u>
Expenditures:					
Instruction	2,131,278	3,165,752	4,121,082	4,400,263	4,401,162
Supporting Services:					
Instructional Staff	26,648	25,274	36,101	73,399	72,500
General School Administration	0	0	1,125	0	0
Operation & Maintenance of Buildings	1,672	26,980	20,166	26,338	26,338
Child Nutrition Services	9,000,953	13,175,422	13,517,324	14,928,262	14,972,889
Community Services	24,695,045	26,816,922	32,111,985	39,148,117	38,528,918
Debt Service	<u>0</u>	<u>0</u>	<u>0</u>	<u>44,820</u>	<u>44,820</u>
Total Expenditures	<u>\$ 35,855,596</u>	<u>\$ 43,210,350</u>	<u>\$ 49,807,783</u>	<u>\$ 58,621,199</u>	<u>\$ 58,046,627</u>

(continued on the following page)

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Revised Budget	2024-25 Budget
Capital Projects & Debt Service Funds					
Revenues:					
Property tax	\$ 32,428,134	\$ 28,145,211	\$ 27,996,629	\$ 26,598,155	\$ 27,406,319
Interest on investments	332,393	388,546	4,111,346	386,275	386,275
Other local revenue	150,000	248,507	18,876	0	0
Federal government	251,875	1,238,804	216,130	0	0
Total Revenues	<u>33,162,402</u>	<u>30,021,068</u>	<u>32,342,981</u>	<u>26,984,430</u>	<u>27,792,594</u>
Expenditures:					
Salaries	2,716,246	2,781,285	2,891,379	3,256,337	3,291,213
Employee benefits	1,313,770	1,320,841	1,361,575	1,515,282	1,585,375
Professional & Technical Services	66,692	559	285	162,500	162,500
Purchased Property Services	9,084,744	18,036,503	36,637,465	56,085,355	19,261,700
Other Purchased Services	11,792	21,396	23,964	30,595	30,595
Supplies & Materials	46,658	1,037,665	1,636,495	2,751,188	4,528,655
Property & Equipment	62,990	89,431	0	3,042,060	1,382,060
Debt Service & Other Misc	1,445	27,137	2,233	120	120
Bond Redemption, Interest & Bond Agent Fees	9,008,081	4,701,187	6,957,693	9,663,955	4,218,668
Total Expenditures	<u>\$ 22,312,418</u>	<u>\$ 28,016,004</u>	<u>\$ 49,511,089</u>	<u>\$ 76,507,392</u>	<u>\$ 34,460,886</u>
Total All Governmental Funds					
Revenues	<u>\$ 329,132,788</u>	<u>\$ 335,597,818</u>	<u>\$ 366,990,126</u>	<u>\$ 391,914,657</u>	<u>\$ 354,386,740</u>
Expenditures	<u>\$ 309,108,764</u>	<u>\$ 327,794,789</u>	<u>\$ 375,961,072</u>	<u>\$ 453,049,974</u>	<u>\$ 381,665,584</u>

Chart 3

SALT LAKE CITY SCHOOL DISTRICT

Total General Fund Revenue
2024-25 Total \$269.7 Million

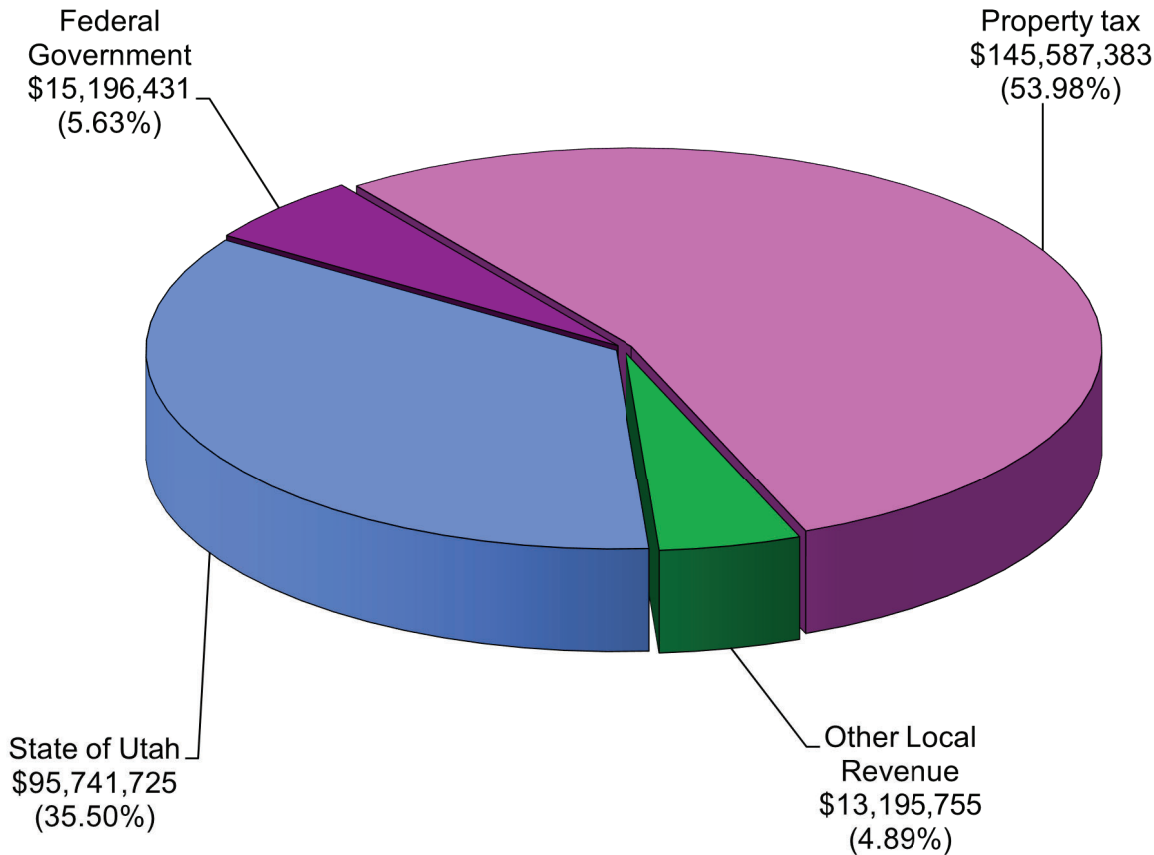


Chart 4

SALT LAKE CITY SCHOOL DISTRICT

General Fund Revenue
State Guaranteed Basic Program and Basic Tax Rate Combined
2024-25 Total \$269.7 Million

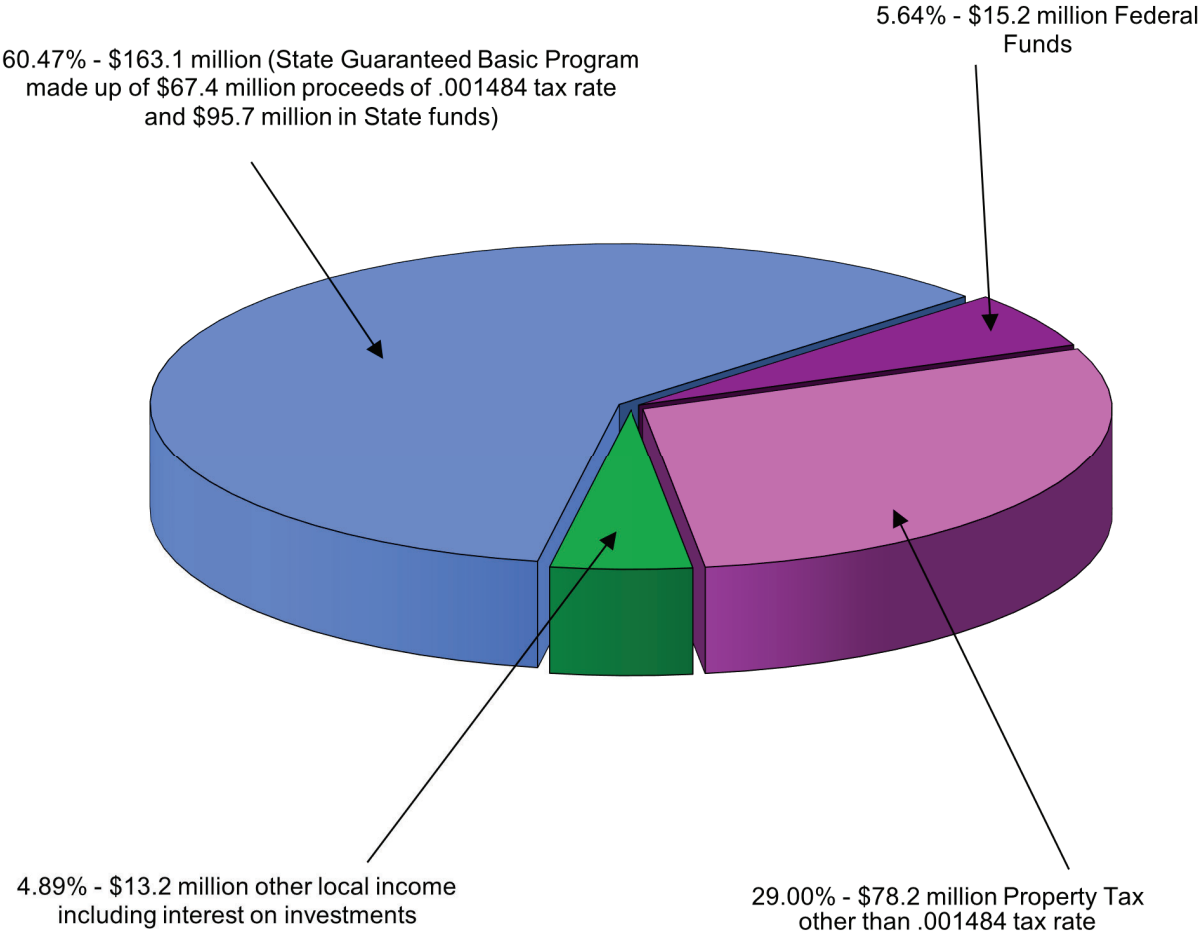


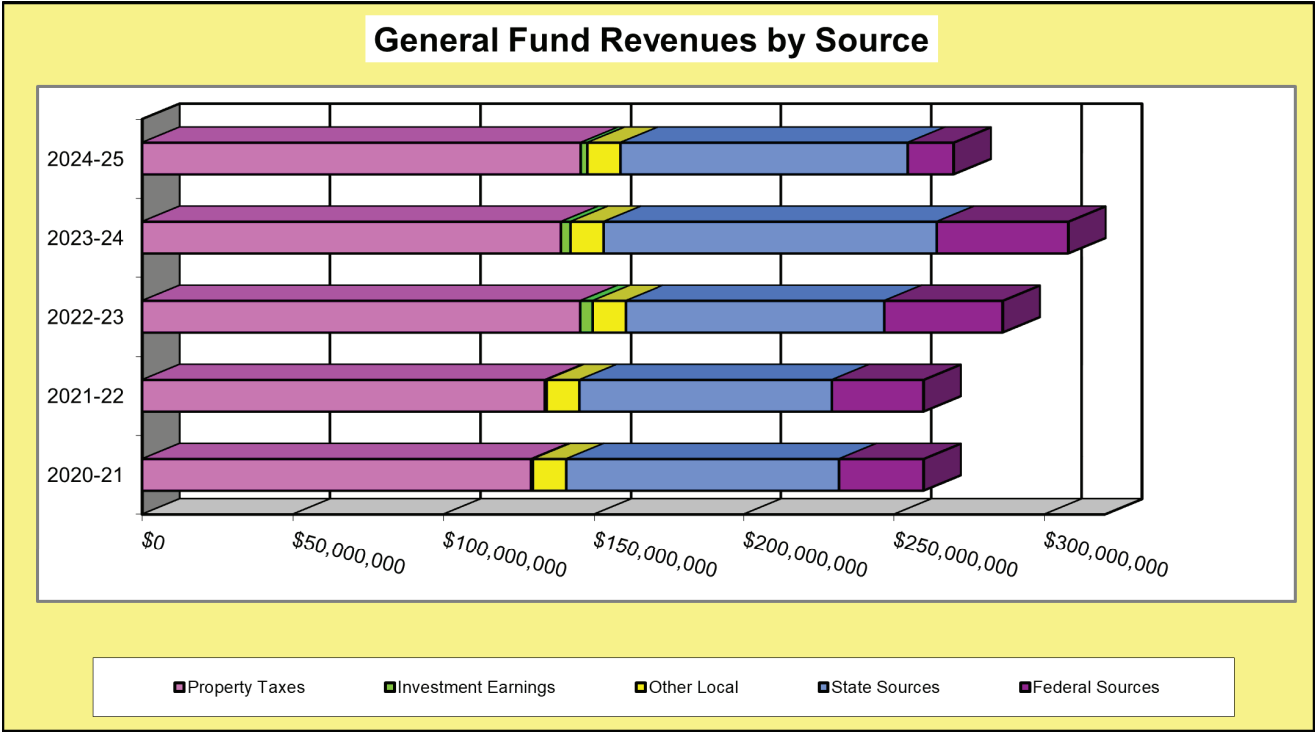
Chart 5

SALT LAKE CITY SCHOOL DISTRICT

General Fund Revenues by Source

Years Ended 2021 to 2023 Actual and Years Ended 2024 to 2025 Estimated

Fiscal Year	Property Taxes	Investment Earnings	Other Local	State Sources	Federal Sources	Total Sources	Percent Increase From Prior Year
2020-21	\$ 129,075,821	\$ 640,335	\$ 11,061,593	\$ 90,901,280	\$ 28,046,498	\$ 259,725,527	11.20%
2021-22	133,662,783	623,978	10,855,861	84,171,753	30,408,630	259,723,005	0.00%
2022-23	145,420,174	4,122,827	11,069,592	86,110,835	39,305,305	286,028,733	10.13%
* 2023-24	138,995,799	3,209,000	10,974,411	110,998,250	43,682,442	307,859,902	7.63%
* 2024-25	145,587,383	2,209,000	10,986,755	95,741,725	15,196,431	269,721,294	-12.39%



* Estimated

Chart 6

SALT LAKE CITY SCHOOL DISTRICT

Property Tax Revenue Summary

For Fiscal Year 2024-25 With Comparative Information for Years 2020-21 Through 2023-24

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

Fiscal Year	General Fund	Special Revenue Funds	Capital Projects and Debt Service Funds	Total All Funds
2020-21	\$ 129,075,821	\$ 23,624,355	\$ 32,428,134	\$ 185,128,310
2021-22	133,662,783	25,781,375	28,145,211	187,589,369
2022-23	145,420,174	30,528,486	27,996,629	203,945,289
2023-24	138,995,799	36,318,738	26,598,155	201,912,692
2024-25	145,587,383	36,318,738	27,406,319	209,312,440

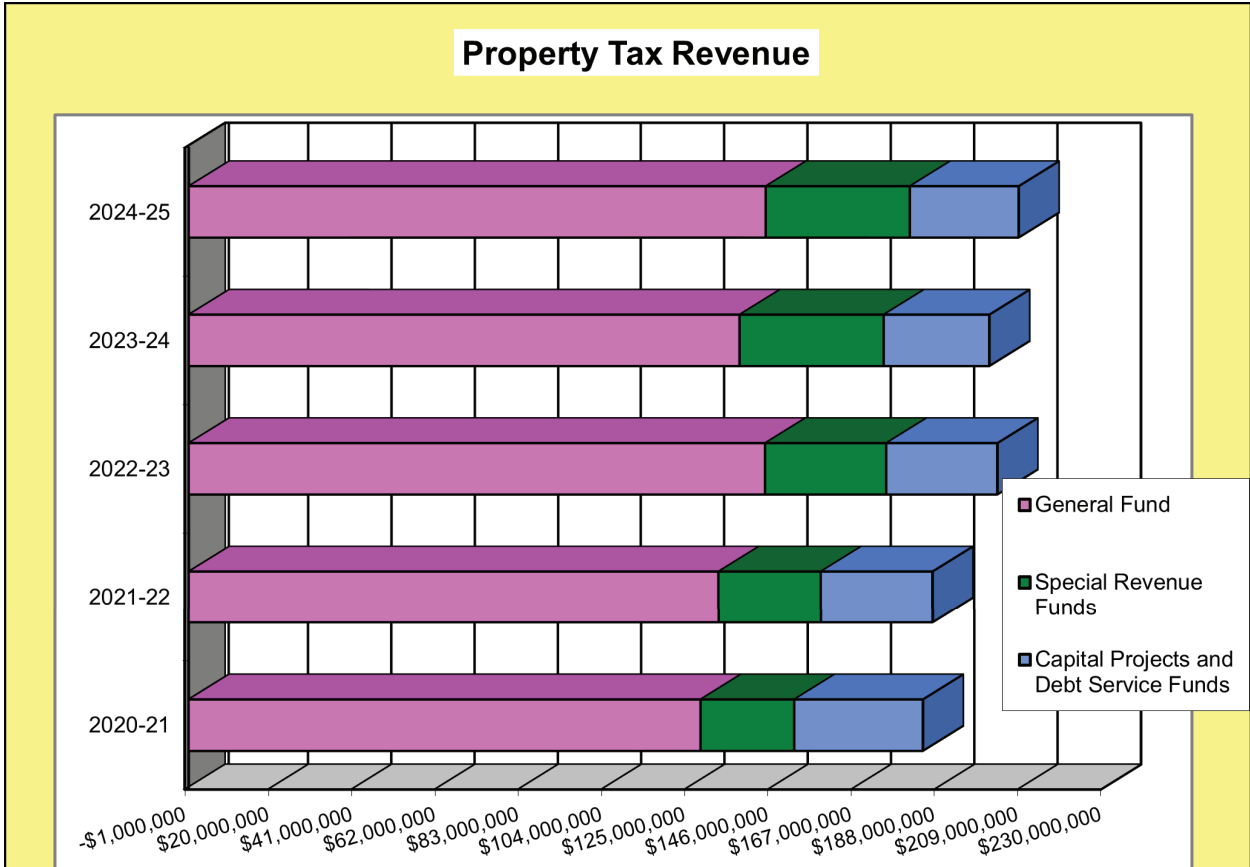


Chart 7

SALT LAKE CITY SCHOOL DISTRICT

Schedule of Property Tax Rates by Fund
Years Ended 2020 through 2024

Calendar Year	Capital Projects and Debt Service	Special Revenue Funds	General Fund	Total Funds
<u>Tax Rates Per \$1 of Taxable Value</u>				
2020	.000997	.000081	.003969	.005047
2021	.000821	.000089	.003899	.004809
2022	.000690	.000073	.003584	.004347
2023	.000653	.000076	.003235	.003964
2024	.000607	.000075	.003206	.003888

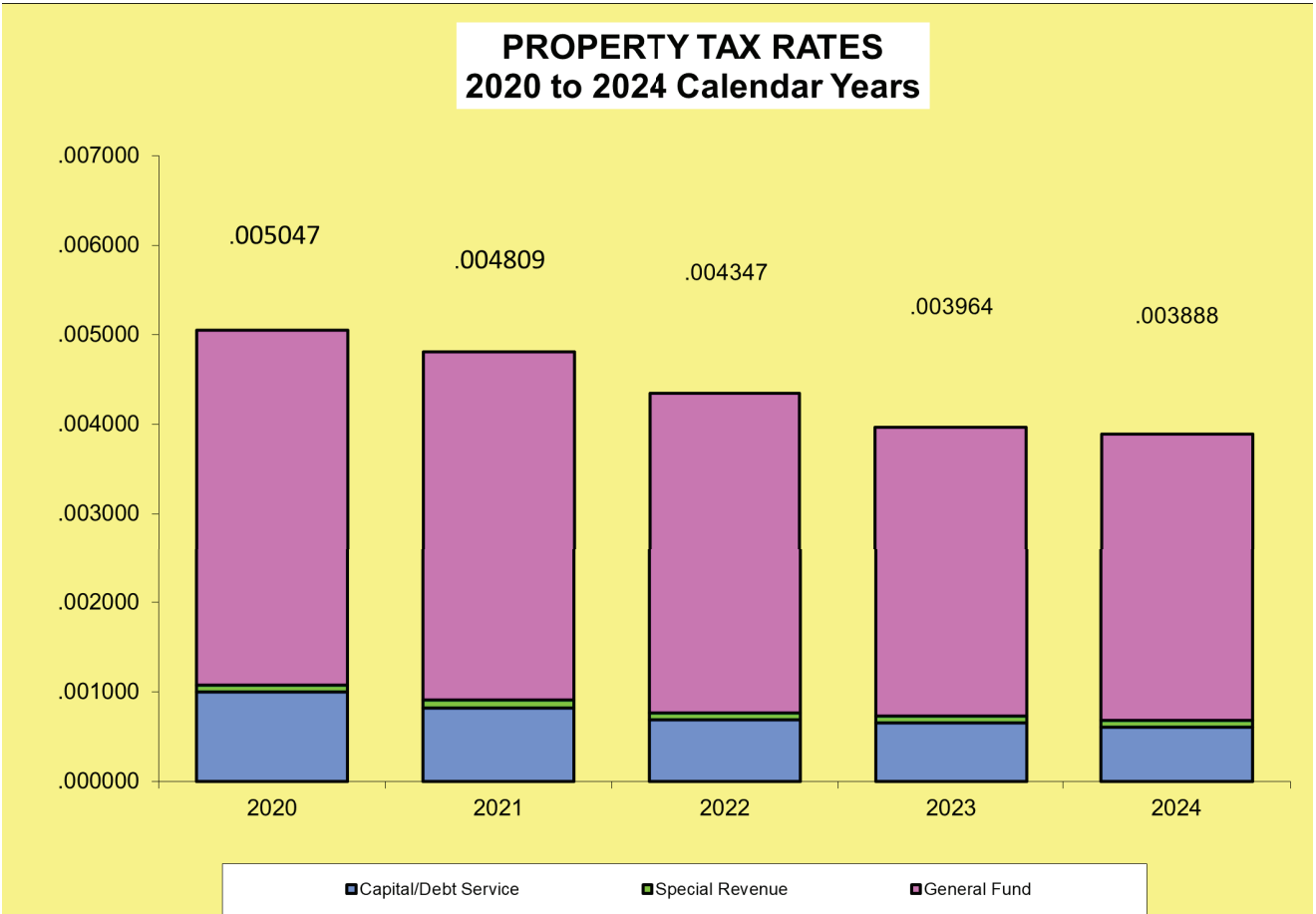


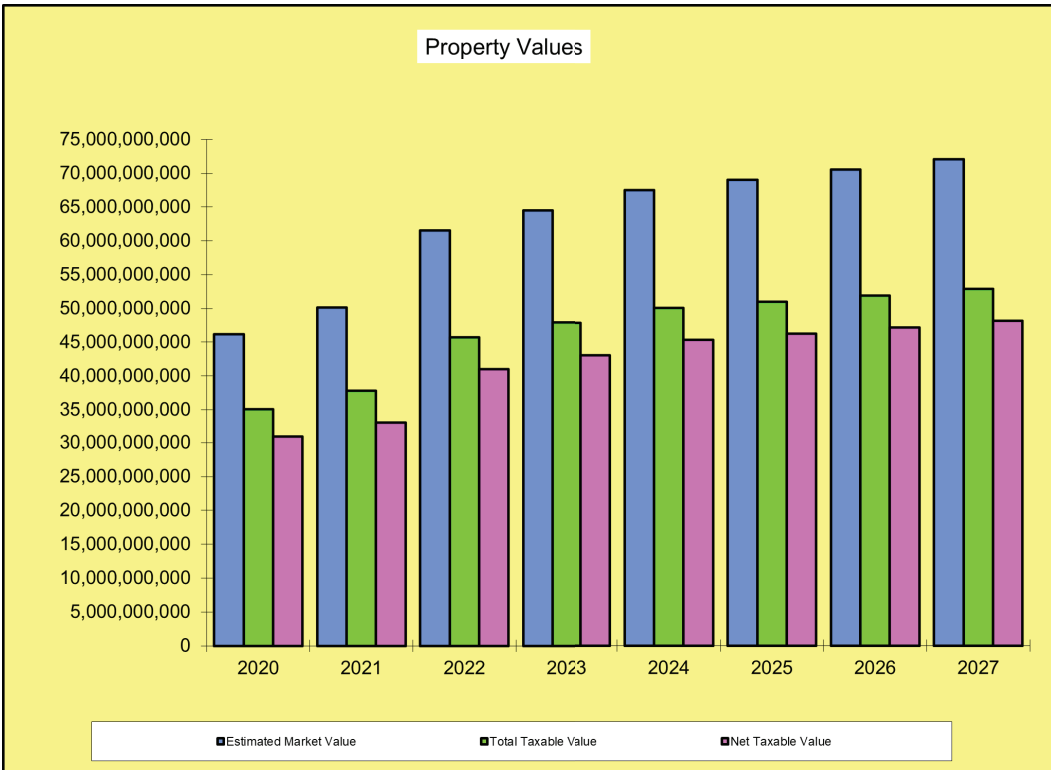
Chart 8

SALT LAKE CITY SCHOOL DISTRICT

Taxable Property Within the District, Estimated Market Value, Total Taxable Value, and Net Taxable Value
Years Ended 2020 through 2027

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

Calendar Year	Estimated Market Value	Percent Increase From Prior Year	Total Taxable Value	Percent Increase From Prior Year	Net Taxable Value	Percent Increase From Prior Year
2020	46,203,751,591	10.39%	35,070,733,425	9.93%	30,899,364,493	8.01%
2021	50,155,894,577	8.55%	37,803,566,734	7.79%	33,073,212,398	7.04%
2022	61,532,010,005	22.68%	45,744,296,992	21.01%	41,013,942,656	24.01%
* 2023	64,470,013,116	4.77%	47,893,084,031	4.70%	43,162,729,695	5.24%
* 2024	67,566,966,425	4.80%	50,161,355,377	4.74%	45,431,001,041	5.26%
** 2025	69,053,439,686	2.20%	51,064,259,774	1.80%	46,339,621,062	2.00%
** 2026	70,572,615,359	2.20%	51,983,416,450	1.80%	47,266,413,483	2.00%
** 2027	72,125,212,897	2.20%	52,919,117,946	1.80%	48,211,741,753	2.00%



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

** Projected

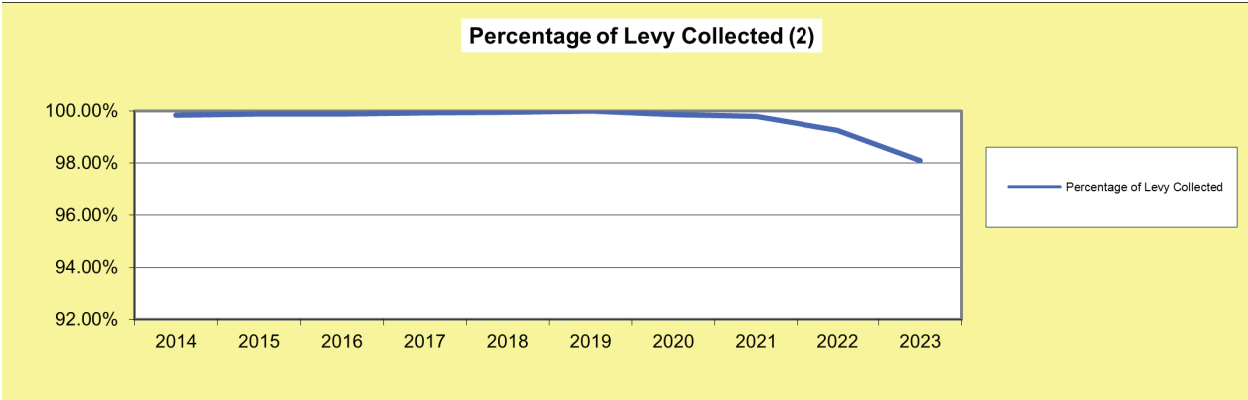
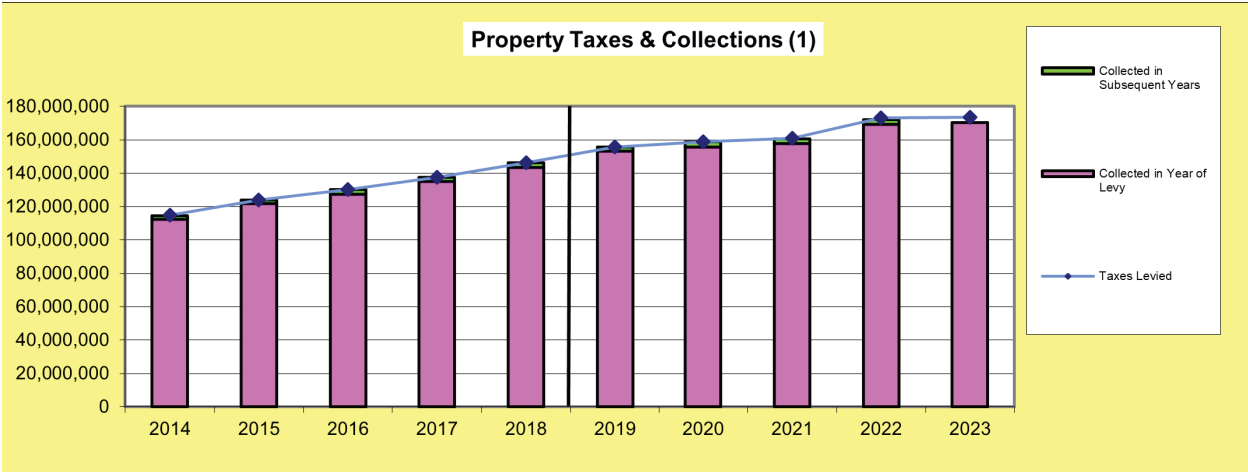
Chart 9

SALT LAKE CITY SCHOOL DISTRICT

Property Tax Levied and Collected

Calendar Years Ended 2014 through 2023

Calendar Year	* Taxes Levied	Collected Within the Calendar Year of the Levy		** Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy (1)		Amount	Percentage of Levy (2)
2014	\$114,709,677	\$112,196,238	97.81%	\$2,330,814	\$114,527,052	99.84%
2015	124,014,302	121,622,690	98.07%	2,239,028	123,861,718	99.88%
2016	130,306,483	127,231,689	97.64%	2,929,051	130,160,740	99.89%
2017	137,552,872	135,004,720	98.15%	2,430,055	137,434,775	99.91%
2018	146,253,990	143,353,239	98.02%	2,810,129	146,163,368	99.94%
2019	155,641,359	153,079,340	98.35%	2,557,009	155,636,349	100.00%
2020	158,941,513	155,549,801	97.87%	3,146,951	158,696,752	99.85%
2021	160,985,492	157,708,139	97.96%	2,940,774	160,648,913	99.79%
2022	173,204,892	169,363,561	97.78%	2,551,241	171,914,802	99.26%
2023	173,609,173	170,286,935	98.09%	0	170,286,935	98.09%



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

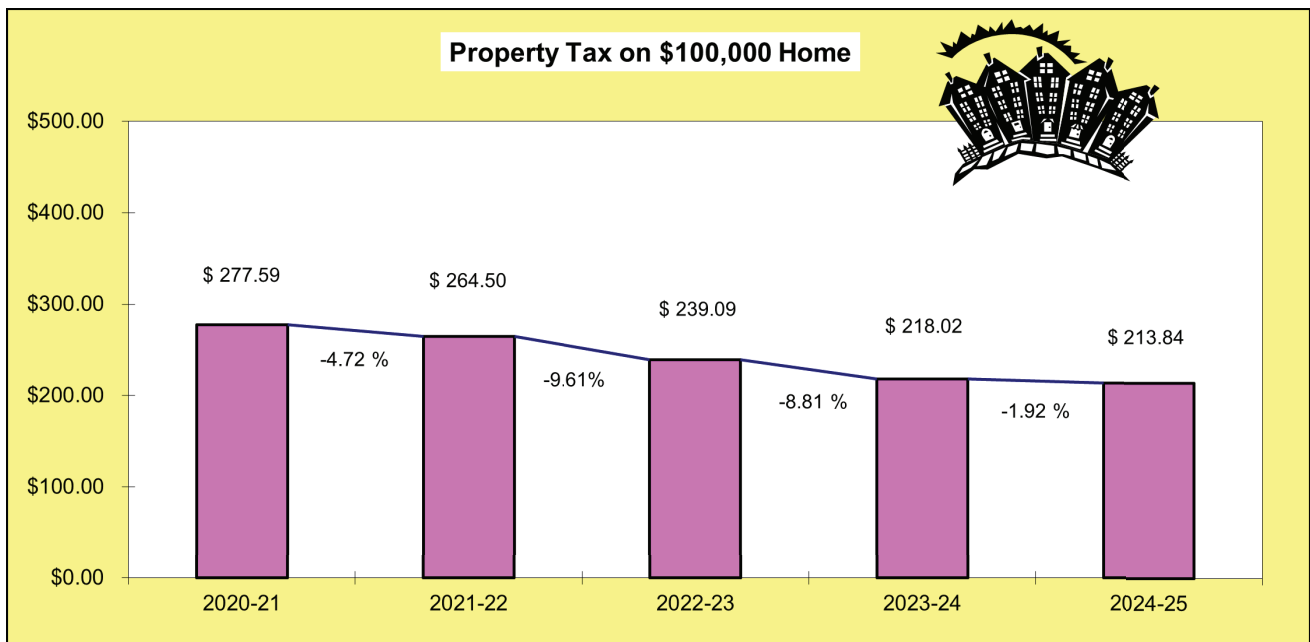
Chart 10

SALT LAKE CITY SCHOOL DISTRICT

Impact of Budget on Taxpayers

For Fiscal Year 2024-25 With Comparative Information for Years 2020-21 Through 2023-24

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget
Market value of a home	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
Appraised % of market value	55.00%	55.00%	55.00%	55.00%	55.00%
Taxable value	\$55,000	\$55,000	\$55,000	\$55,000	\$55,000
Total property tax rate assessed	.005047	.004809	.004347	.003964	.003888
Property tax due	\$277.59	\$264.50	\$239.09	\$218.02	\$213.84
Property Tax increase (decrease) from prior year	(\$24.91)	(\$13.09)	(\$25.41)	(\$21.07)	(\$4.18)
Percent Change from Prior Year	-8.23%	-4.72%	-9.61%	-8.81%	-1.92%



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

Year	Series 2013		Grand Totals		
Ending June 30	\$21,840,000 Principal	Interest	Total Principal	Total Interest	Total Debt Service
2025	2,130,000	85,200	2,130,000	85,200	2,215,200
Totals	\$2,130,000	\$85,200	\$2,130,000	\$85,200	\$2,215,200

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

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

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

Year Ending June 30	Principal	Net Interest	Total
2025	0	37,219	37,219
2026	0	37,219	37,219
2027	0	37,219	37,219
2028	6,000,000	37,219	6,037,219
Totals	\$6,000,000	\$148,876	\$6,148,876

SALT LAKE CITY SCHOOL DISTRICT
District Employee and Staffing Levels
For Fiscal Years 2020-21 Through 2024-25

Instruction staffing is based upon district-wide student/teacher ratios by grade.
Other staffing is based upon staffing levels necessary to support the District's five year Student Achievement Plan.

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Proposed
Instruction					
Certified	1,222.18	1,167.49	1,164.27	1,130.98	1,130.98
Other	420.56	250.13	460.38	436.50	436.50
Supporting Services:					
Students	109.09	111.07	116.55	114.69	110.69
Instructional Staff	151.09	148.15	173.53	184.02	184.02
General District Administration	4.00	4.00	3.00	3.00	3.00
General School Administration	151.57	139.45	165.06	159.55	159.55
Central Services	59.49	58.25	61.75	66.75	66.75
Operation & Maintenance of Buildings	190.49	190.49	212.94	229.30	229.30
Student Transportation	53.22	50.25	58.55	66.90	66.90
Internal Service Funds & Other	31.58	31.58	14.00	15.00	15.00
Other Community Services	144.11	144.11	175.95	179.77	179.77
Child Nutrition Services	106.10	106.10	106.01	111.05	111.05
Capital Projects	34.98	33.00	33.98	34.49	34.49
Total	<u>2,678.46</u>	<u>2,434.07</u>	<u>2,745.97</u>	<u>2,732.00</u>	<u>2,728.00</u>
Licensed Teachers	1,301.75	1,417.26	1,412.33	1,388.95	1,388.95
Non Teaching Staff	1,376.71	1,016.81	1,333.64	1,343.05	1,339.05
Total	<u>2,678.46</u>	<u>2,434.07</u>	<u>2,745.97</u>	<u>2,732.00</u>	<u>2,728.00</u>

PERFORMANCE MEASURES

This section of the budget contains measures directly related to resource allocation. It is intended to present a picture to highlight initiatives the District has undertaken linked to the Strategic Plan for Student Achievement 2024-2029 and Pathway Indicators.

- **Pathway Indicators** are measurements in the students' school experiences to gauge student, school, and district success (see below).
- **Strategic Plan for Student Achievement** describes the work of the District as a professional learning community to support students' ongoing success.

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

The following assessments and data points are only meant to be examples and not all inclusive. Because of the school dismissal in March 2020, summative achievement data for K-10 was not collected for the school year 2020. This report includes achievement data for the school years 2018, 2019, 2021, 2022 and 2023.

Salt Lake City School District Pathway Indicators

PreK and Kindergarten

- 1A. **Access to Quality Pre-K.** 3 and 4 year-old students attend the SLC Pre-K or Head Start program for more than 10 days.
- 1B. **Enter Kindergarten Academically Prepared.** Students are proficient in English Language Arts and Mathematics on SLCS D Kindergarten Fall Assessment or USBE KEEP Entry.
- 1C. **Exit Kindergarten Academically Prepared For First Grade.** Students are proficient in English Language Arts and Mathematics on SLCS D Kindergarten Spring Assessment or USBE KEEP Exit.

Third Grade

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

Exiting Elementary

- 3A. **Exit Elementary on Grade Level.** Students are proficient in English Language Arts, Mathematics, and Science on the SAGE/RISE/RISE test.
- 3B. **Exit Elementary English Learner Measurement.** EL/MLL students are proficient on both the state end of year ELA assessment and is at a level 5 or higher at any point in elementary school.
- 3C. **Exit Elementary Participation in Performance.** Schools provide extended and real-world learning experience across various areas resulting in a culminating product. These events are documented by the Communication Department. SLCS D has added a question into the student stakeholder survey for SY 2022-2023.

Exiting Middle School

- 4A. **Exit Middle School on Grade Level.** Students are proficient in English Language Arts, Mathematics, and Science on the SAGE/RISE test.
- 4B. **Exit Middle School Effective Behaviors.** Students have attendance rates of 90% or higher in core classes and cumulative Grade Point Averages of 2.75 or higher.
- 4C. **Exit Middle School Participation.** Students can identify at least one caring adult at the school, as measured by response on stakeholder survey. Students participate in activities, programs, or sports, as measured by response on student stakeholder survey. *No data was collected through student stakeholder surveys during 2020-2021.*

Good Transition into High School

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

Exiting Grade 11 and High School Success

- 6A. **Successfully Complete 11th Grade.** Students have attendance rates of 90% or higher in core classes, have an overall Grade Point Average of 2.0 or higher, have earned at least 18 credits (3 in English Language Arts, Mathematics, and Science; 2 in Social Studies), and has met the ACT Reading (22) and English (18). *This rule changed in 2020 from use of SAGE core content achievement data to ACT.*
- 6B. **Exit 11th Grade STEM (Science, Technology, Engineering, and Mathematics).** Students have passed the ACT Mathematics test with a score of 22 or higher and have passed the ACT Science test with a score of 23 or higher. SAGE science assessments were used in SY 2018 and SY 2019.
- 6C. **Prepared for Post-secondary Training.** Students have earned at least one full credit in an Advanced Placement, International Baccalaureate, or Concurrent Enrollment course, or earned at least 2 full credits in Career and Technology Education courses, or student has a composite score of 21 or higher on the ACT. Increased to 21 from 18 starting in 2020 and reflected in the Pathway dashboard.
- 6D. **Exit High School Graduating On-Time.** Students graduate by the end of summer of their senior year or sooner.

College, Training, and Life-Long Learning

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



SALT LAKE CITY
SCHOOL DISTRICT
Your Best Choice

CURRICULUM, INSTRUCTION, AND ASSESSMENT

Curriculum

Curriculum refers to the lessons, educational content, and learning experiences designed to be taught in an educational program. It encompasses the topics, skills, objectives, and assessments that make up a structured plan for teaching and learning within a specific subject or area of study. Curriculum development involves designing, organizing, and sequencing these elements to achieve educational goals and meet the needs of learners. The purpose of the curriculum is to enable each student to be a successful learner, a confident individual, a responsible citizen, and an effective contributor.

Instruction

Instruction refers to the methods, strategies, and techniques used by educators to facilitate learning and teach students. It involves the delivery of educational content, guidance, and support to help learners understand and master concepts, acquire skills, and achieve learning objectives. Instruction can take various forms, such as lectures, discussions, demonstrations, hands-on activities, group work, and technology-based learning. Effective instruction considers students' needs, abilities, backgrounds, and learning styles to create engaging and meaningful learning experiences.

Assessment

Assessment is the process of gathering information and evaluating students' knowledge, skills, abilities, and learning progress. It involves using various methods, such as tests, quizzes, projects, observations, and performance assessments, to measure students' understanding of content, their application of skills, and their overall academic growth. Assessment serves multiple purposes in education, including identifying learning needs, monitoring student progress, providing feedback, guiding instructional decisions, and determining achievement levels or grades. Effective assessment practices are aligned with learning objectives, reliable, valid, fair, and used to inform teaching and learning strategies.

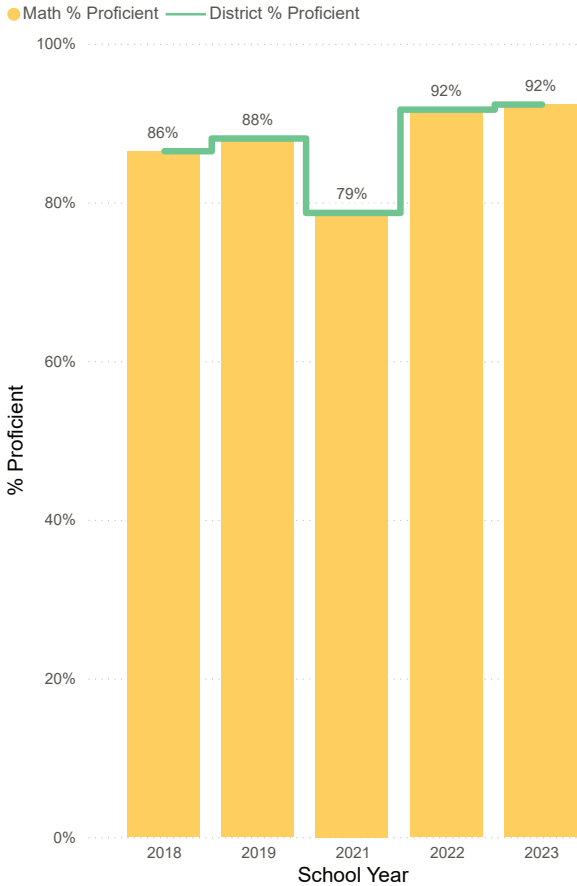


PATHWAY INDICATORS— CURRICULUM, INSTRUCTION, AND ASSESSMENT

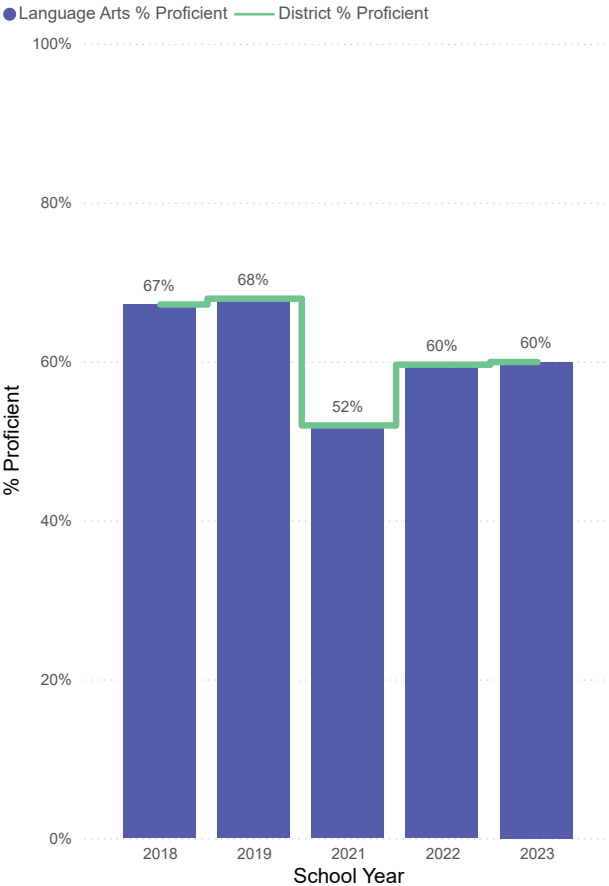
Measuring Success in Content Areas

Indicator 1C, Exit Kindergarten Academically Prepared for First Grade: Students are proficient in English Language Arts and Mathematics. Students demonstrate proficiency on the Utah Core Standards in English Language Arts and Mathematics on the USBE Kindergarten Entrance and Exit Profile (KEEP) Test.

Math Proficiency: Spring Assessment



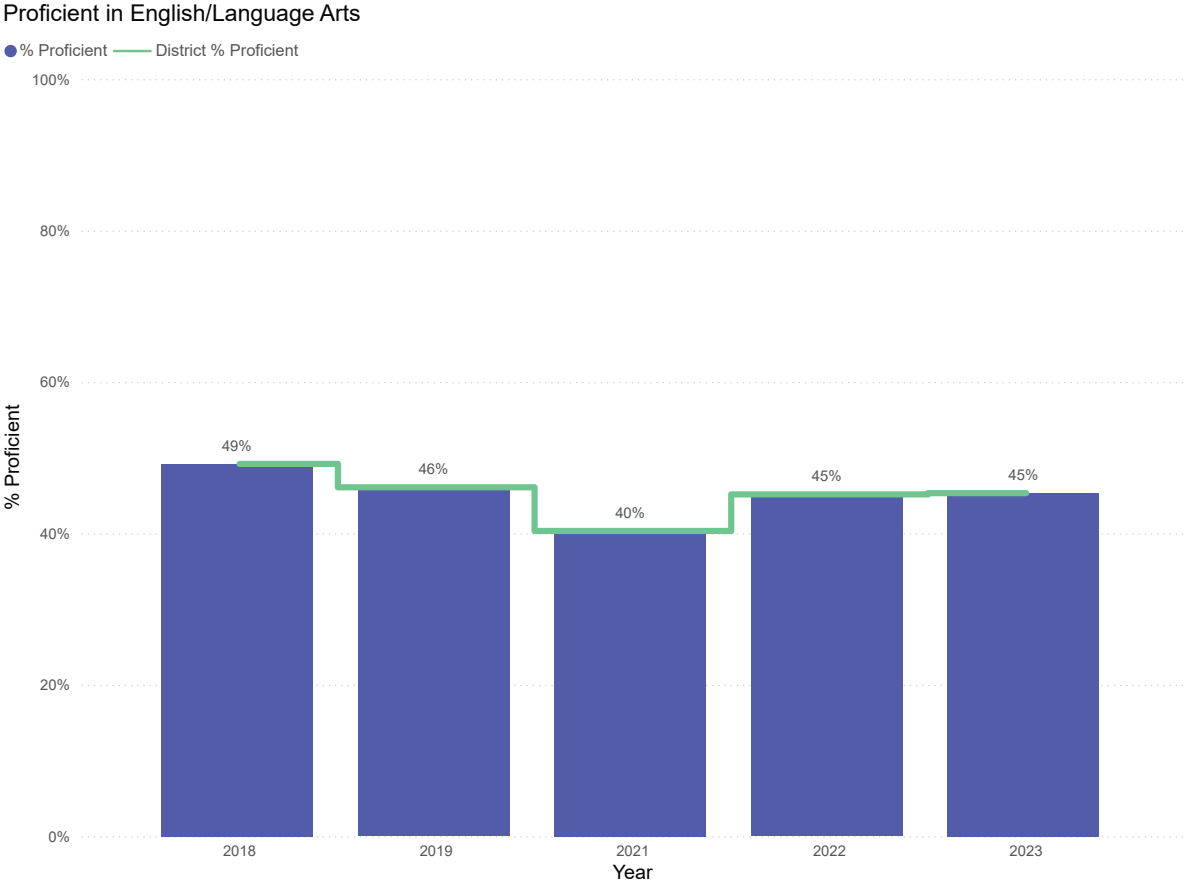
Language Arts Proficiency: Spring Assessment



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

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

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

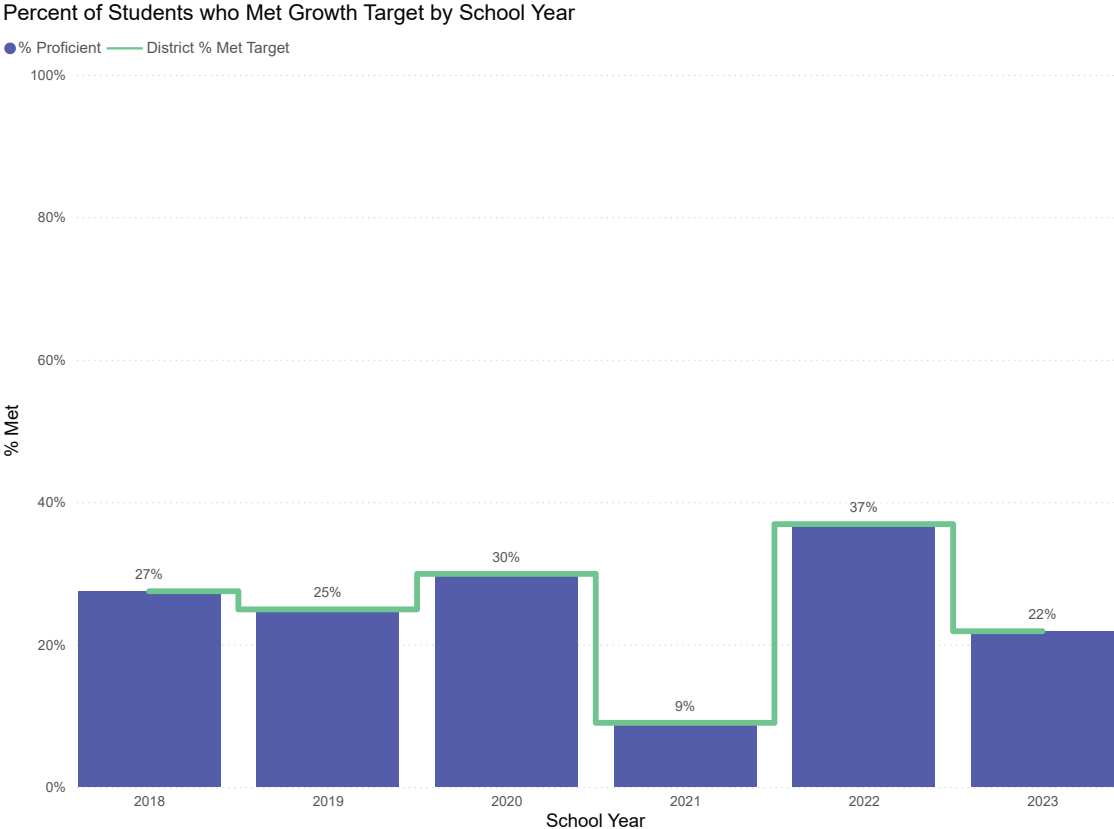


**2020 end of year assessments were not given, thus no data is provided.*



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

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



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

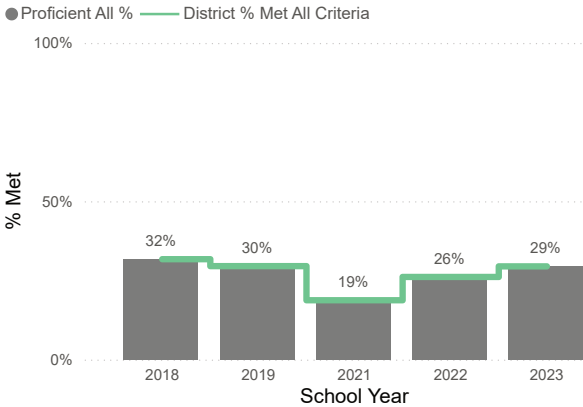


Indicator 3A, Exit Elementary Academically Prepared for Middle School:

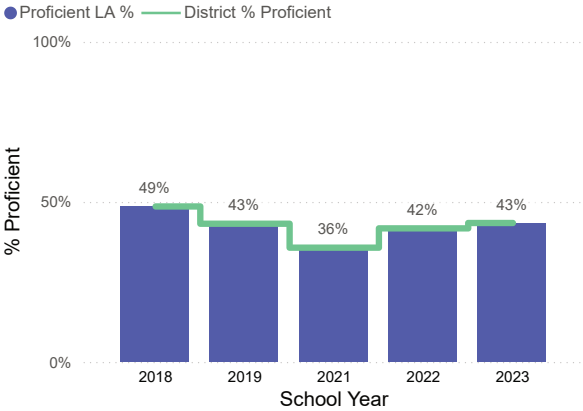
Students are on grade level in English Language Arts, Mathematics, and Science. Students demonstrate proficiency on the Utah Core Standards in English Language Arts, Mathematics, and Science by scoring a 3 or 4 on SAGE/RISE.



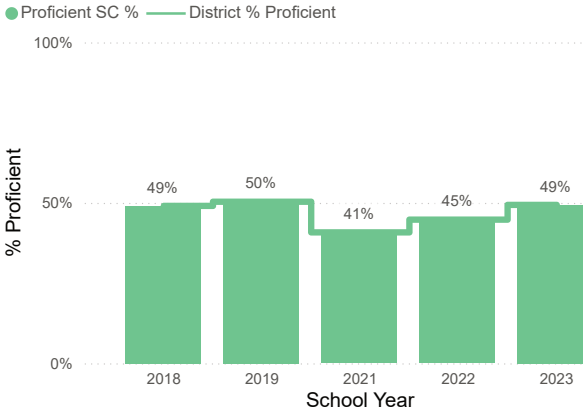
Percent Met All Criteria by School Year



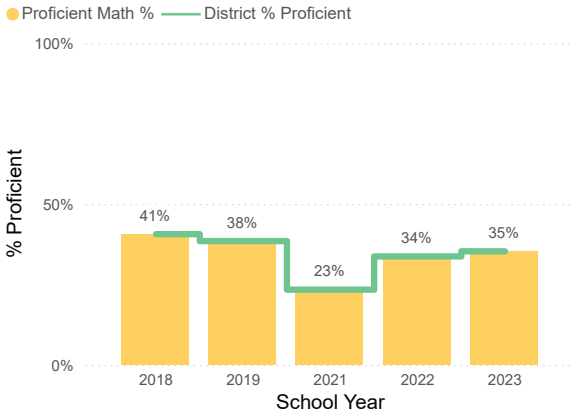
Language Arts Proficiency by School Year



Science Proficiency by School Year



Math Proficiency by School Year



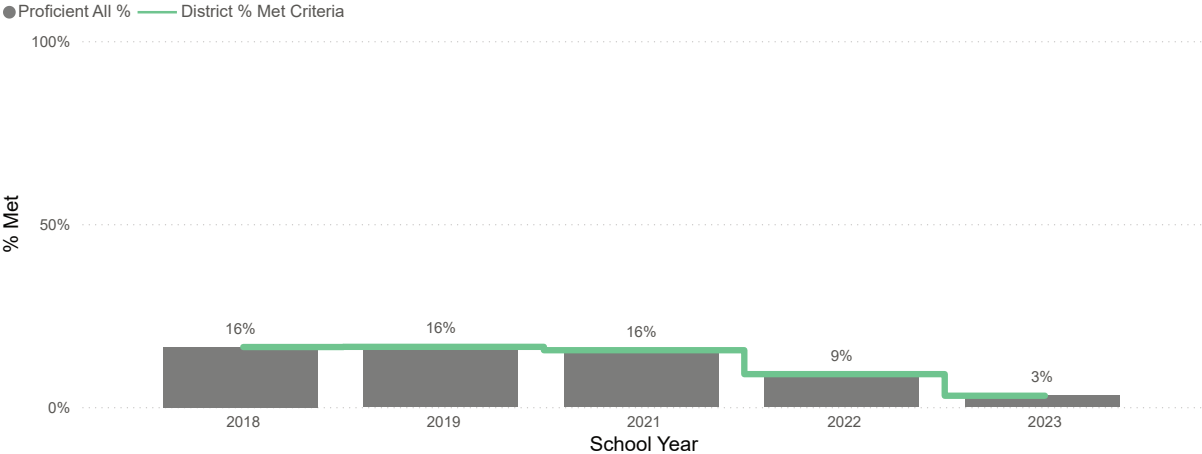
Percent Proficient on End-of-Level Test

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

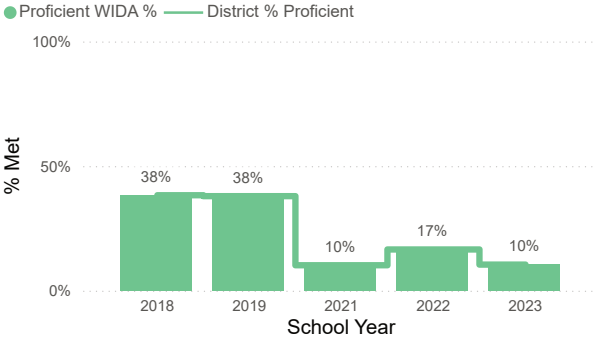


Indicator 3B, Exit Elementary School EL/MLL and made Sufficient Progress: EL/MLL students are proficient on both the state end of year ELA assessment and are at a level 5 or higher at any point in elementary school.

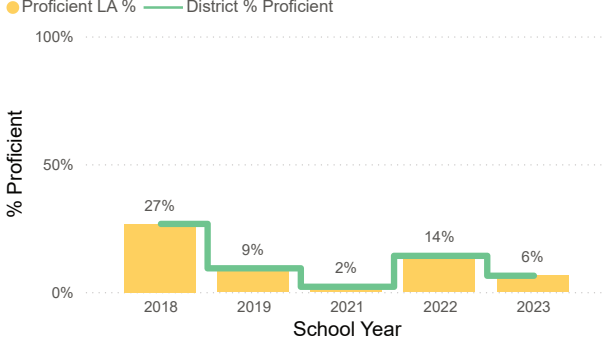
Percent Met All Criteria by School Year



Percent of MLL Students that Tested Out of WIDA by School Year



Percent of MLL Student Proficiency on the RISE English/Language Arts Assessment

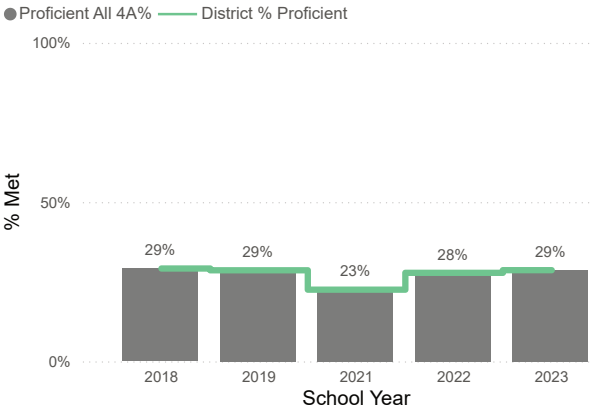


Percent Proficient on End-of-Level Test

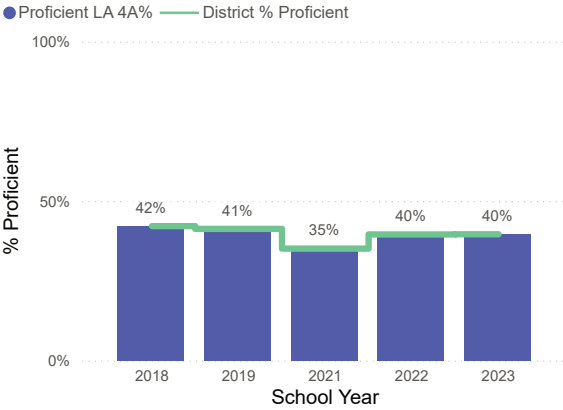
*2020 end of year assessments were not given, thus no data is provided.

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

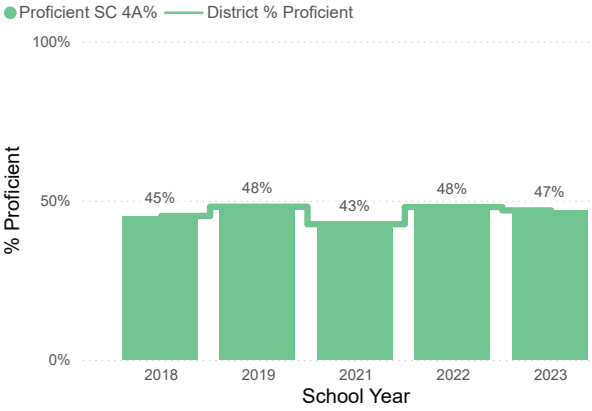
Met All Criteria by School Year



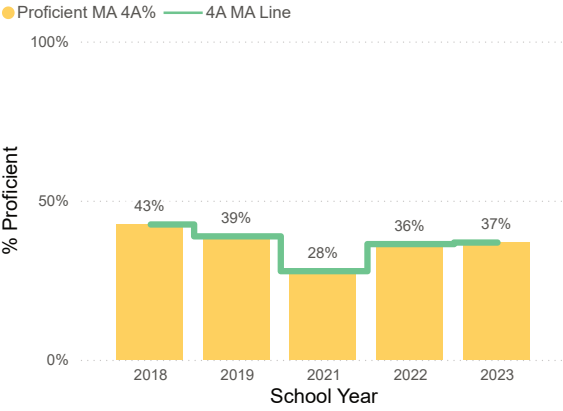
ELA Proficiency by School Year



Science Proficiency by School Year



Math Proficiency by School Year



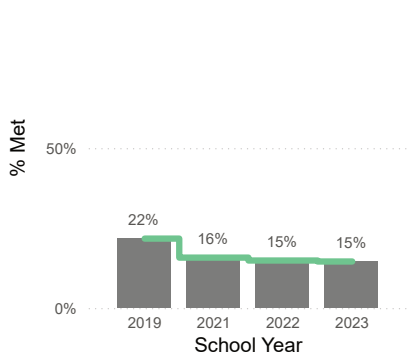
Percent Proficient on End-of-Level Test

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

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

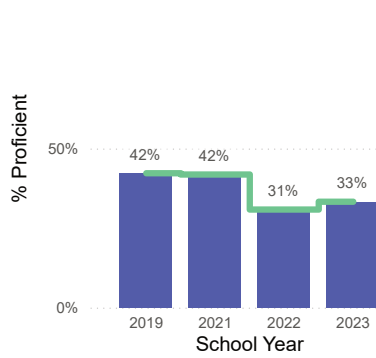
Met All Criteria by School Year

● Proficient All 5A% — District % Met All Criteria



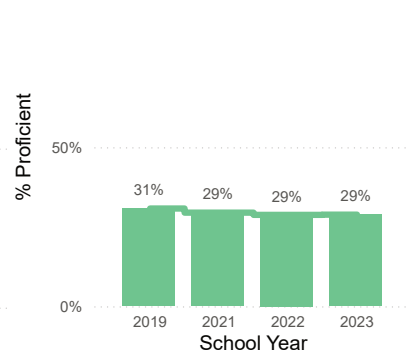
English Proficiency by School Year

● Proficient LA 5A% — District % Proficient



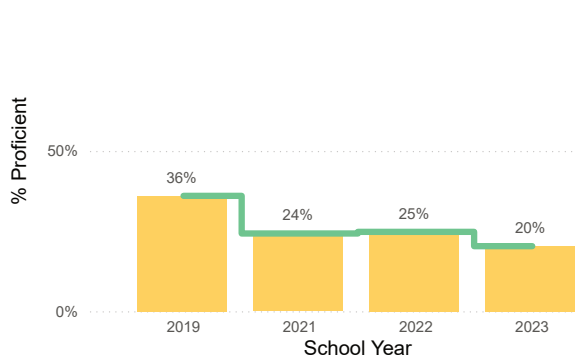
Science Proficiency by School Year

● Proficient SC 5A% — District % Proficient



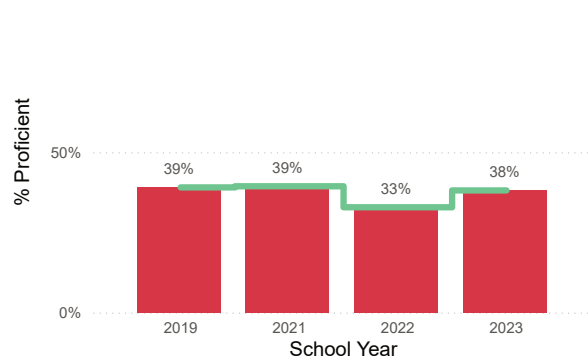
Math Proficiency by School Year

● Proficient MA 5A% — District % Proficient



Reading Proficiency by School Year

● Proficient RD 5A% — District % Proficient



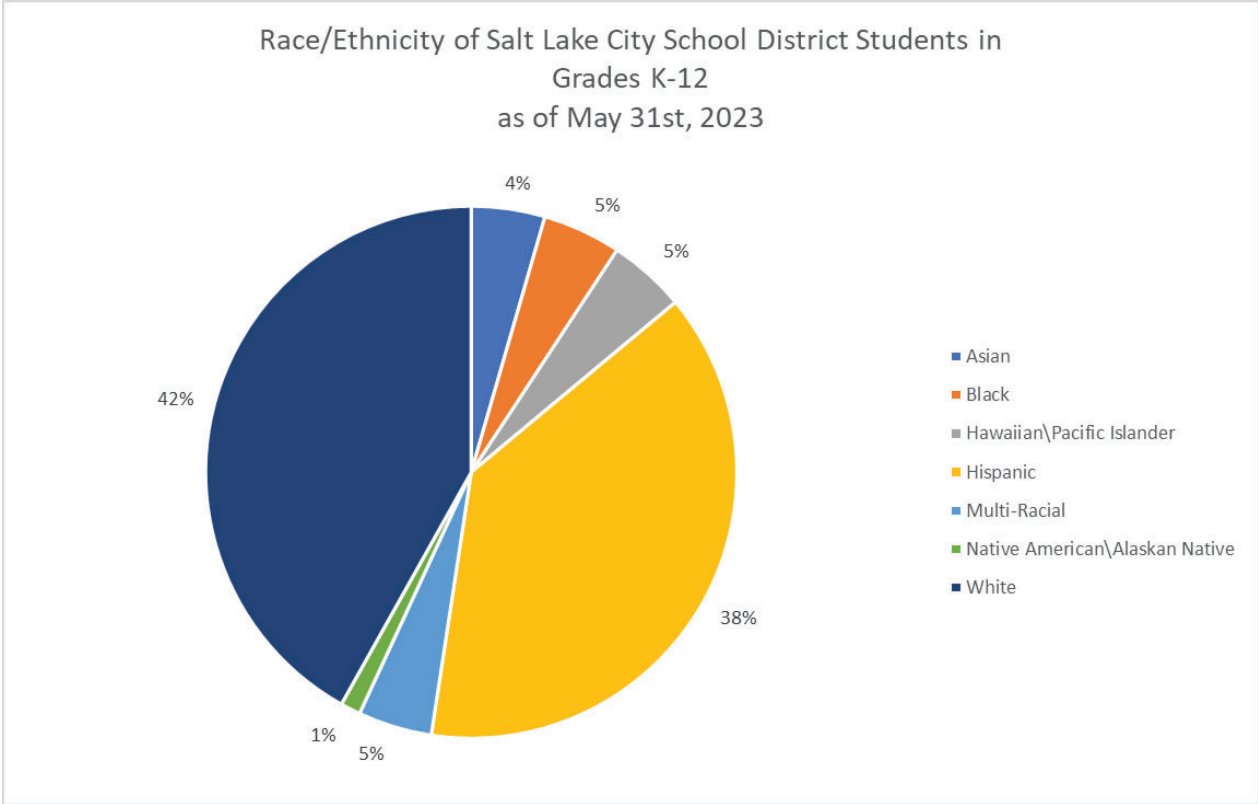
Percent Proficient on End-of-Level Test

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

STUDENT ACHIEVEMENT PLAN — EDUCATIONAL EQUITY AND ADVOCACY

Educational Equity and Advocacy

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



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

1. Improve the educational experience for all students, specific to identified disparities.
 - a. Present recommendations for action to department.
 - b. Create and report data on an Equity Score card.

2. Improve the achievement disparities among student groups to ensure that reading and writing is on grade level.
 - a. Review achievement data and identify most critical achievement gaps to address.
 - b. Support teachers through culture and language coaching.

3. Engage communities and families so they can advocate for their children.
 - a. Develop Parent and Community Equity Advisory.
 - b. Hold cross-cultural parent empowerment courses.

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

Percent of Students Meeting Pathway Indicator Goals by Ethnicity

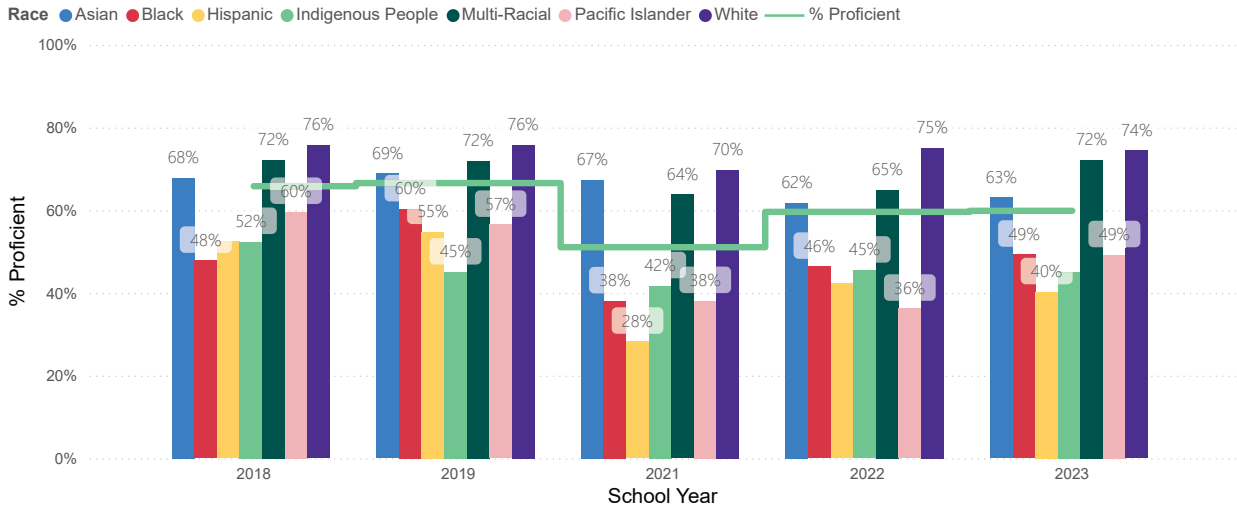
See the first two pages of this section for detailed descriptions of Pathway Indicators. The green line or dot represents district proficiency.

ACADEMIC INDICATORS

Providing opportunities for students to be academically successful and prepared for college and/or careers after graduation.

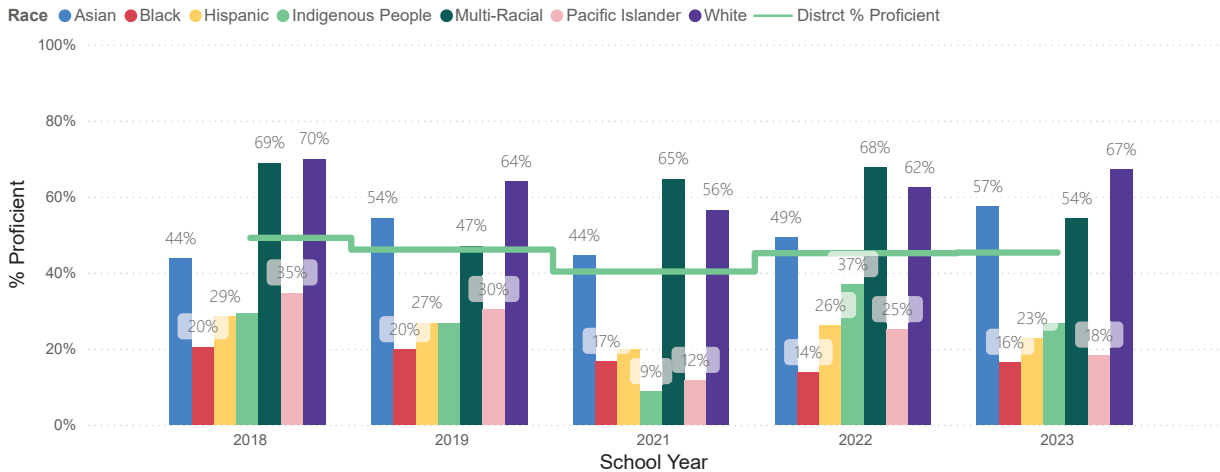
Indicator 1C, Exit Kindergarten Academically Prepared for First Grade

Proficient in Language Arts and Math by Race



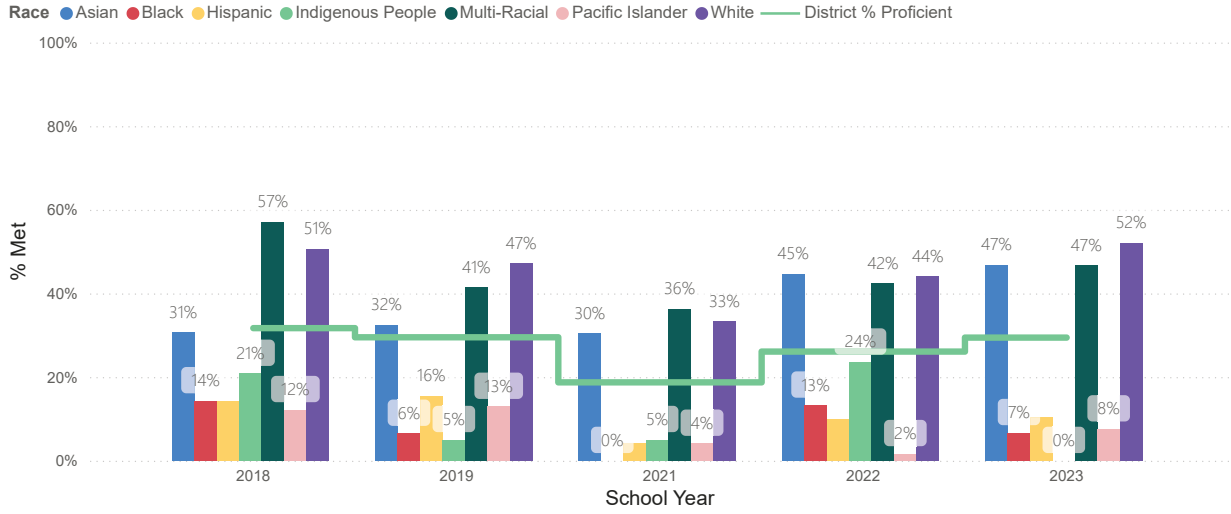
Indicator 2A, Complete Third Grade on Grade-Level in English/Language Arts

Proficient in Language Arts by Race



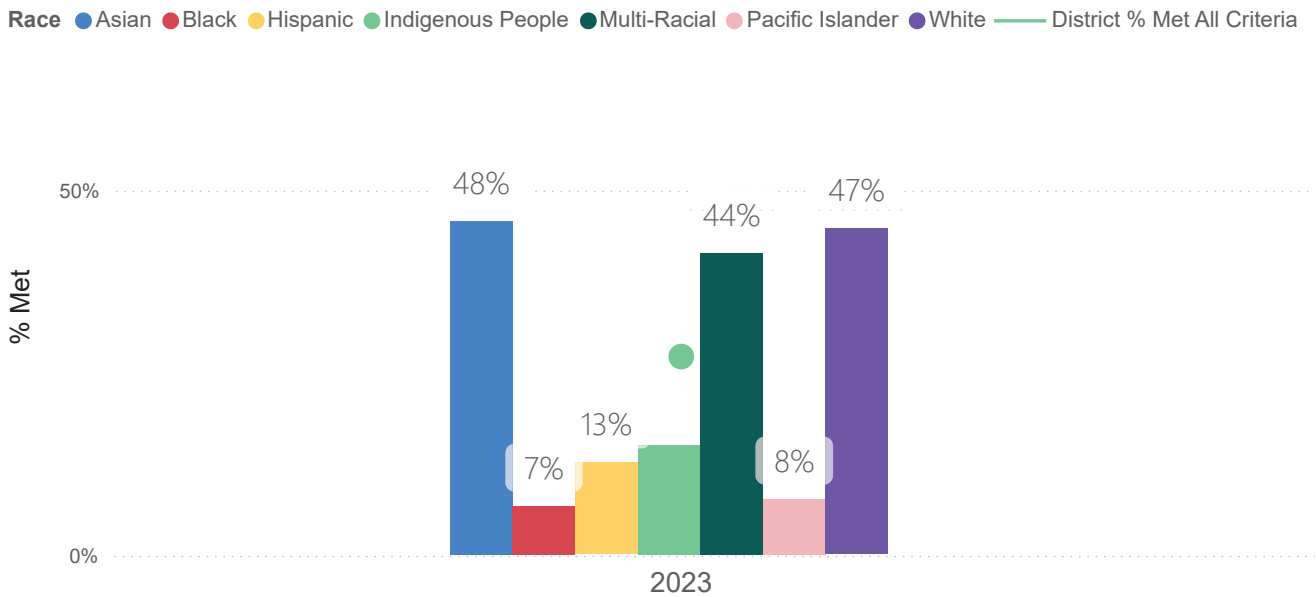
Indicator 3A, Exit Elementary Academically Prepared for Middle School

Met All Criteria by Race



Indicator 4A, 8th Grade Students are on Grade Level in English/Language Arts, Math, and Science

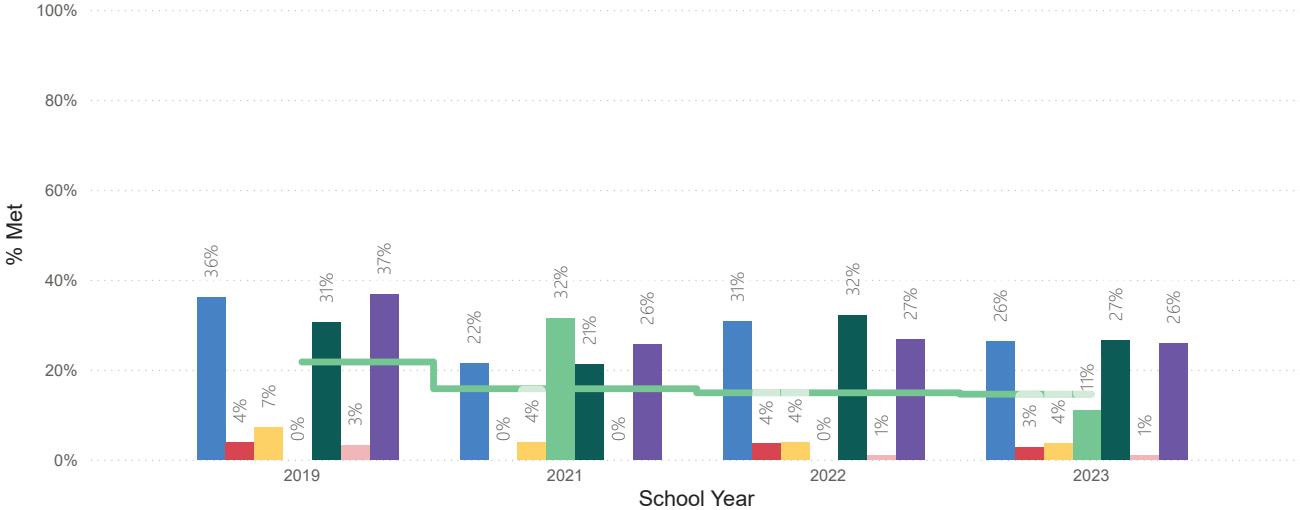
Met all Criteria by Race



Indicator 5A, 9th Grade Students are on Grade Level in English/Language Arts, Math, Science, and Reading

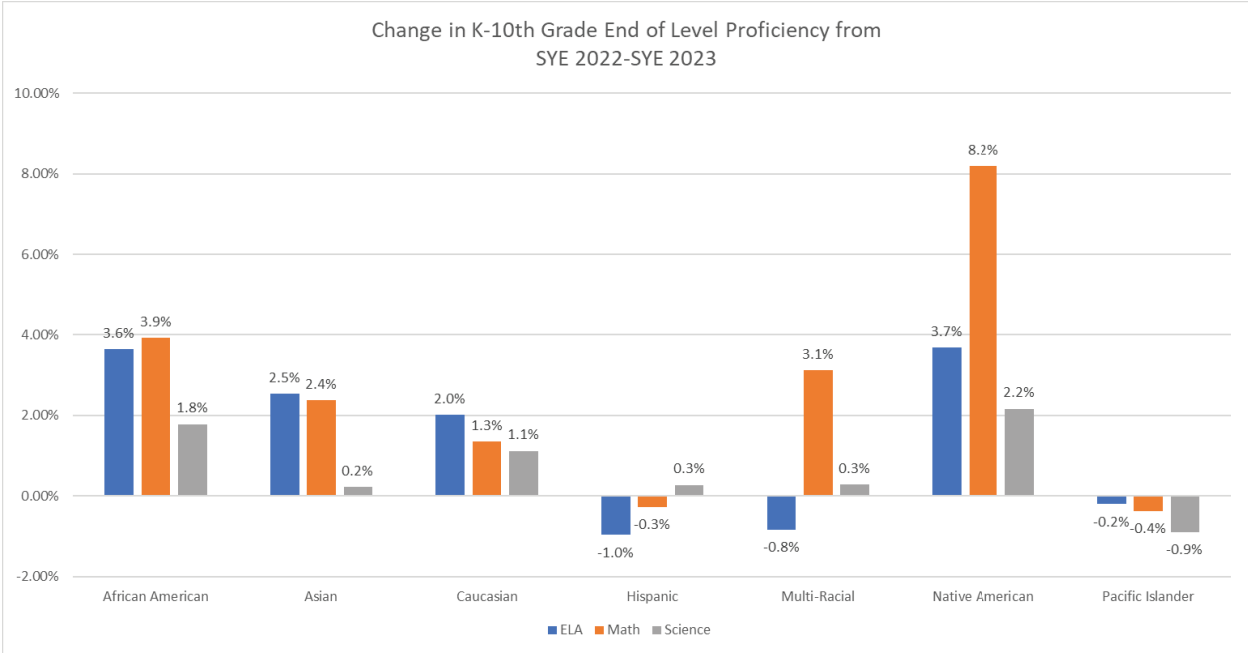
Met all Criteria by Race

Race Asian Black Hispanic Indigenous People Multi-Racial Pacific Islander White — District % Met Criteria

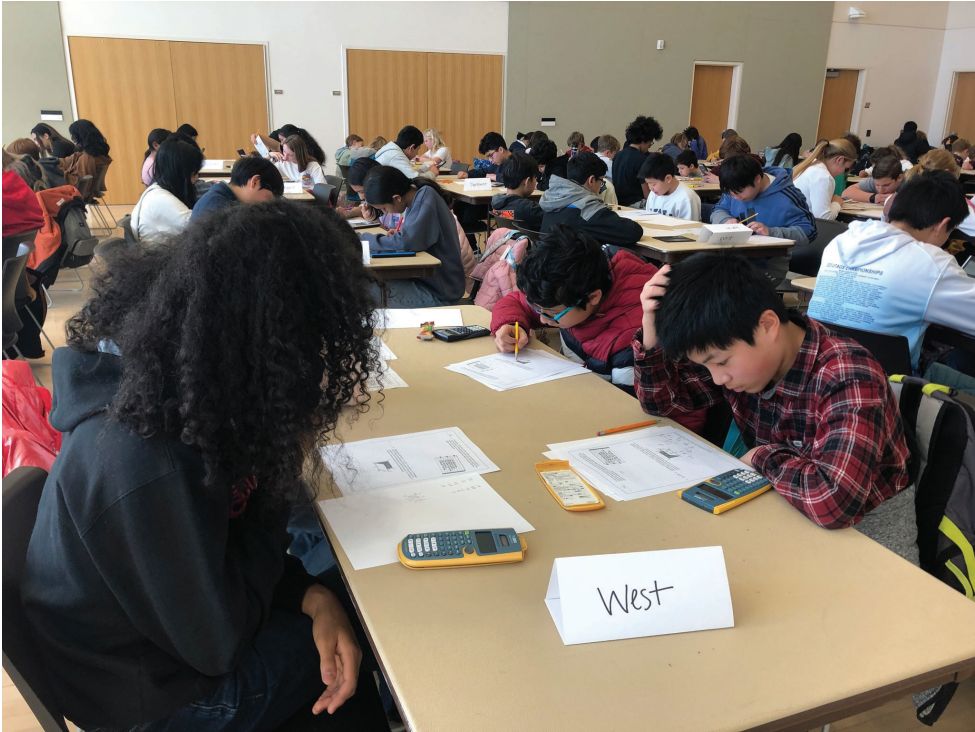


Performance on End-of-Level Testing by Ethnicity

The table below shows the percentage of students proficient in end-of-level testing for the 2021-2022 and 2022-2023 school years, broken down by ethnicity. All grade levels are included in these percentages.



Includes grades K-10 for both years



STUDENT ACHIEVEMENT PLAN – STUDENT SUCCESS

Student Success

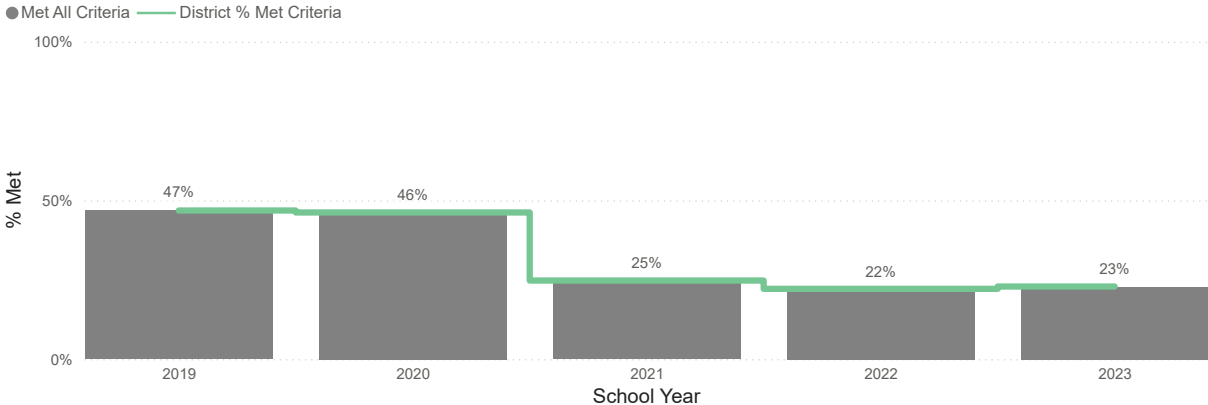
Providing opportunities for students to engage and connect to activities and school. Ensuring graduation credit is earned and career pathways explored. Student success is at the core of our work. Individual planning and building relationships with every student is critical. It is imperative for students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

PATHWAY INDICATORS for STUDENT SUCCESS

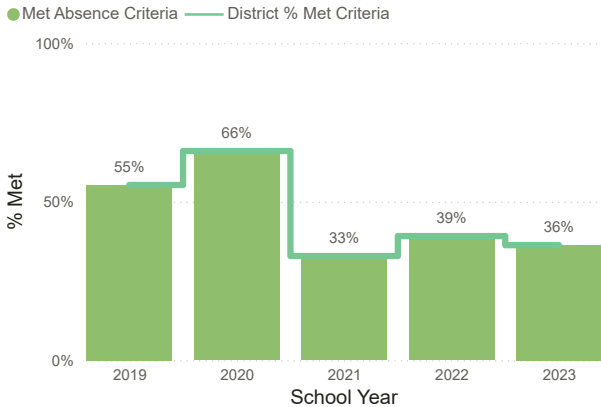
Measuring Behaviors for Student Success

Indicator 4B, 8th Grade Students Develop Effective Student Behaviors and Habits During Middle School: Attendance rate no lower than 90% in all core classes and cumulative GPA of 2.75 or higher.

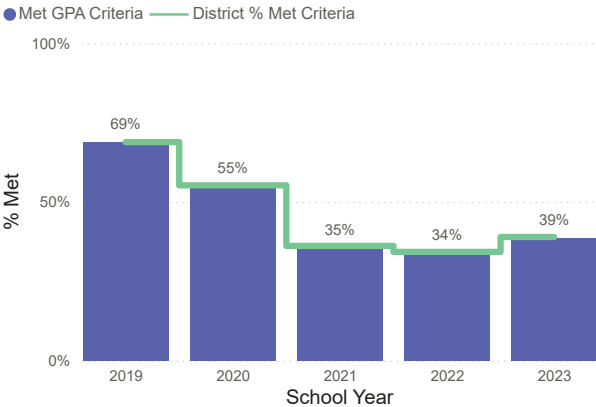
Met Both Criteria by School Year



Met Attendance Criteria by School Year



Met Grade Point Average Criteria by School Year

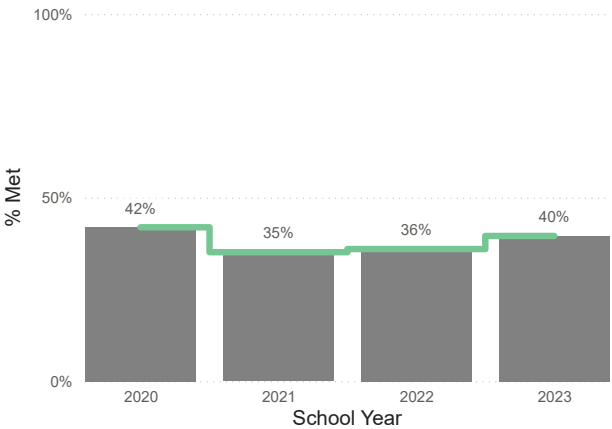




Indicator 5B, Exit 9th Grade Effective Behaviors: Students have attendance rates of 90% or higher in core classes, no F's in core classes, and have earned at least 6 credits.

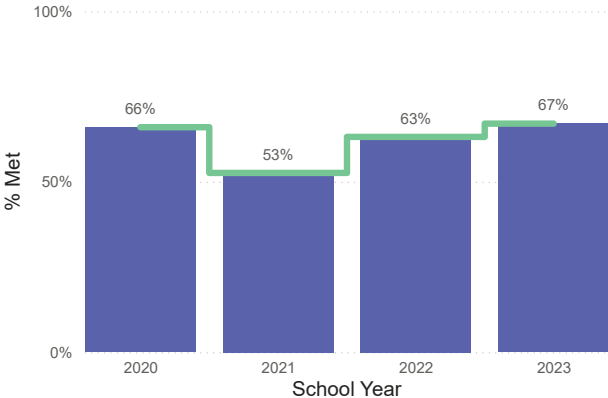
Met All Criteria by School Year

● 5B Met All Criteria — District % Met Criteria



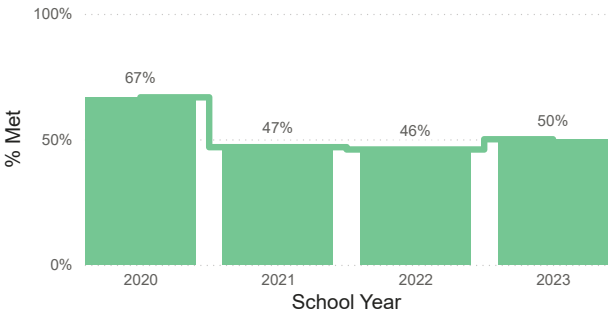
Percent of Students who Met the Credit Criteria by School Year

● Met Credit Criteria — District % Met Criteria



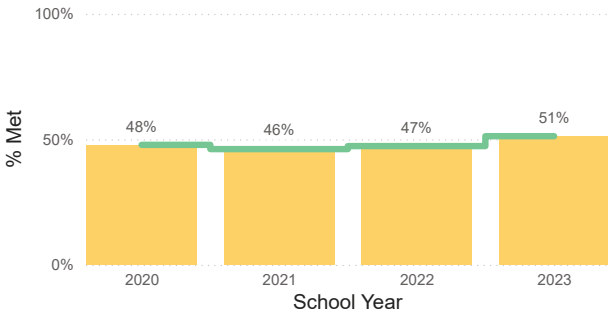
Percent of Students who Met the Attendance Criteria by School Year

● Met Absences Criteria — District % Met Criteria



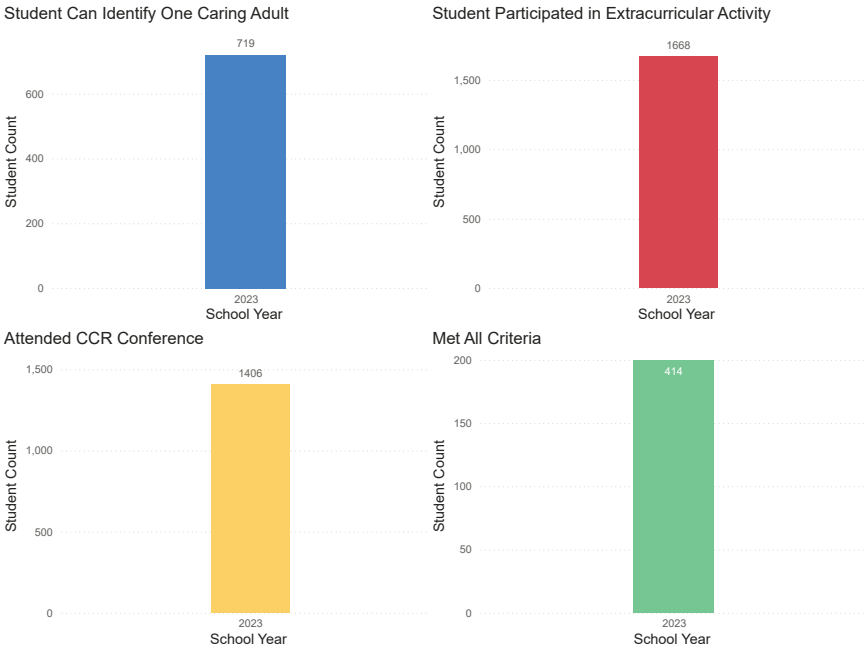
Percent of Students who Met Grade Criteria by School Year

● Met Grade Criteria — District % Met Criteria

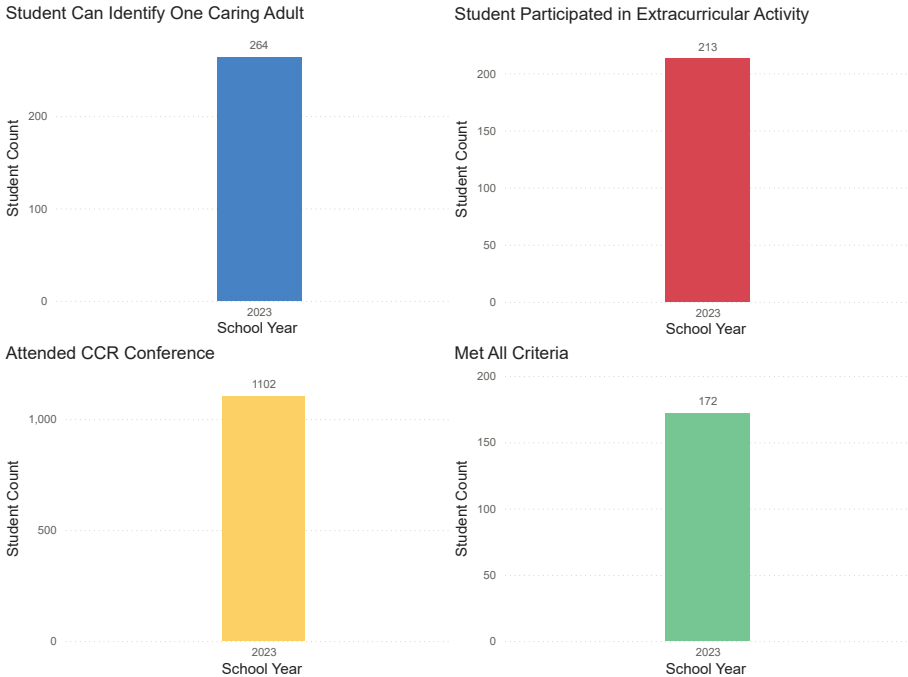


Measuring Mentoring

Indicator 4C, 8th Grade engagement: Students can identify at least one caring adult. Students participate in activities, programs, or sports, as measured by response on student stakeholder survey.



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

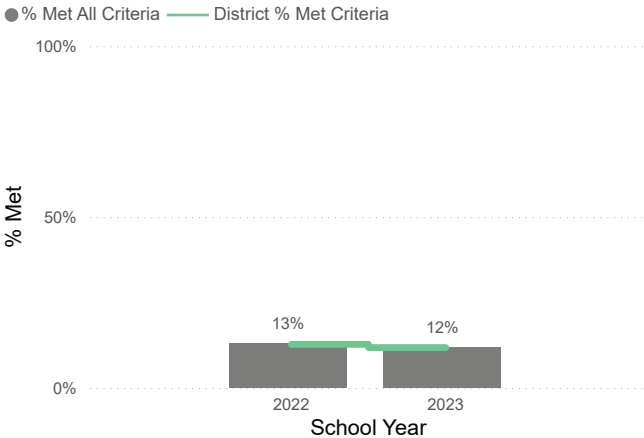


*No data is available for school year 2020-2021. Indicator 5C is for 9th grade only.

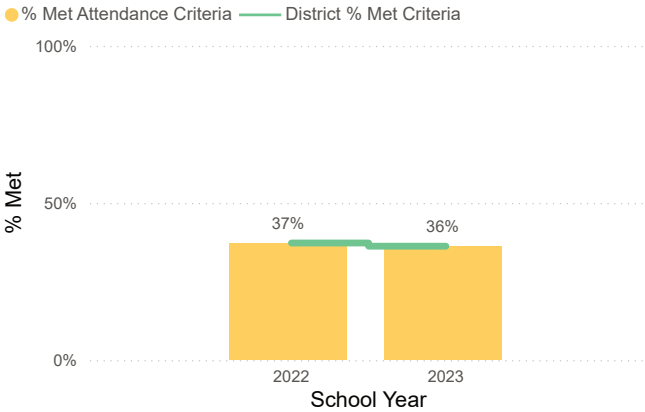
Measuring High School Success and Completion

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

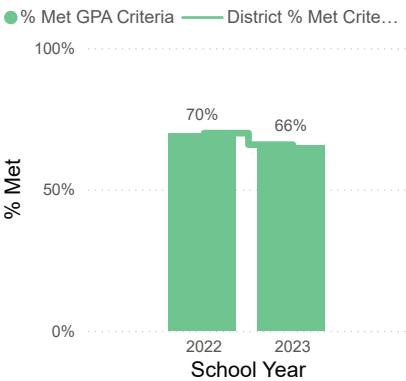
Met All Criteria by School Year



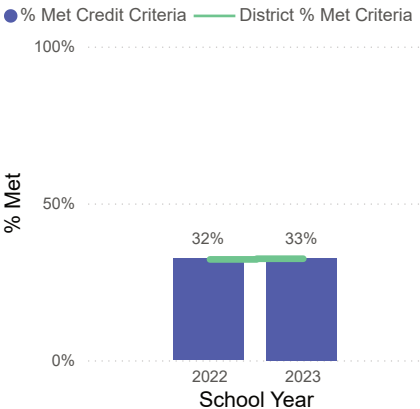
Percent of Students with an Attendance Rate of 90% or Higher by School Year



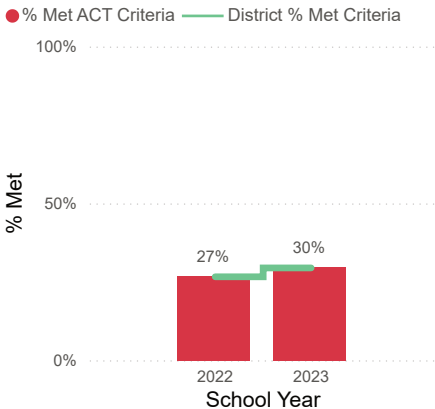
Percent of Students with an Overall GPA of 2.0 or Higher by School Year



Percent of Students who Met the Credit Criteria by School Year



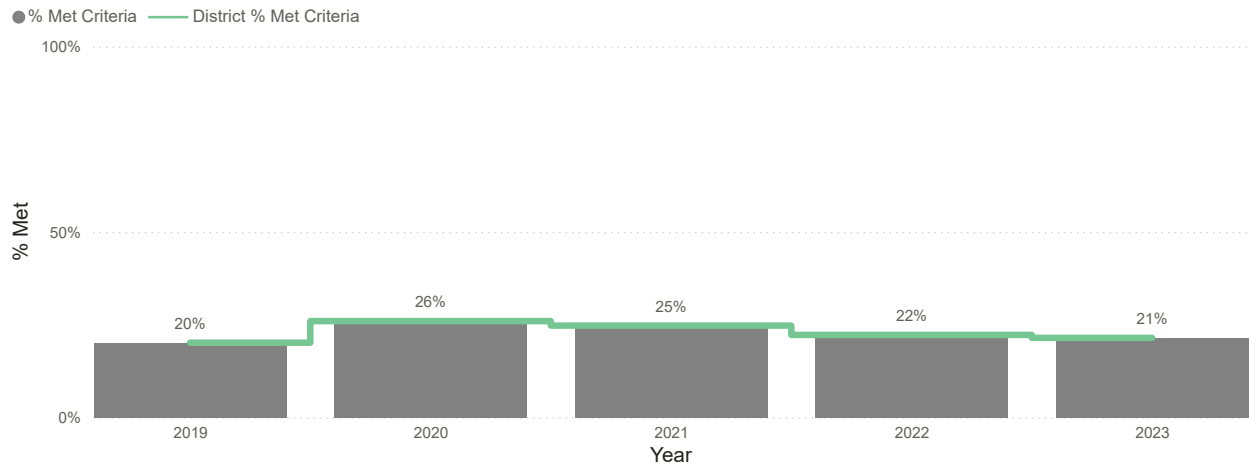
Percent of Students who Met the ACT Criteria by School Year



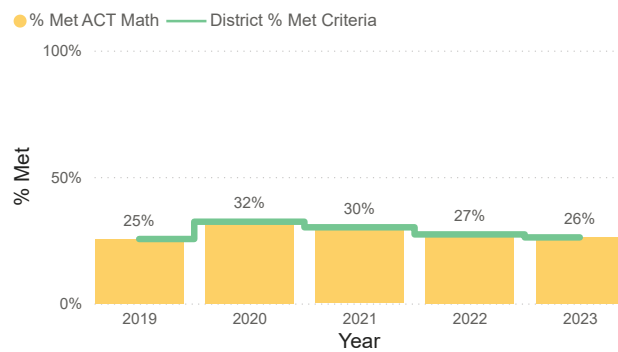
Indicator 6B, Exit 11th Grade STEM (Science, Technology, Engineering, and Mathematics): Students have a foundation in STEM. Students demonstrate achievement in Mathematics with an ACT Mathematics with a score of 22 or higher and ACT Science with a score of 23 or higher. SAGE science assessments were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



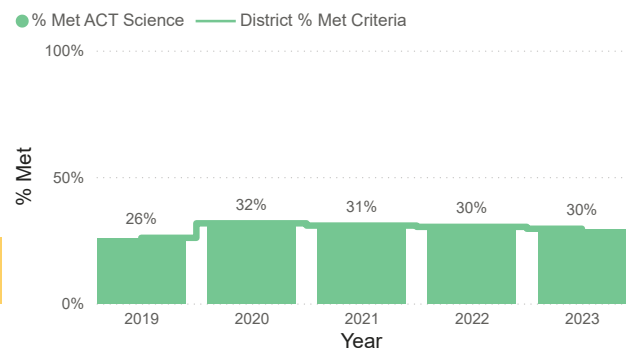
Met Criteria by School Year



Scored a 22 or higher on the ACT Math exam by School Year

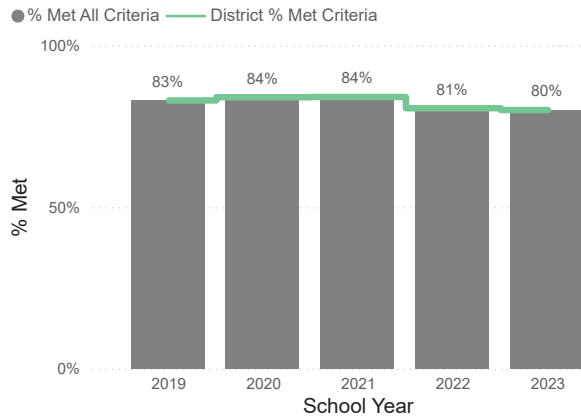


Scored a 23 or higher on the ACT Science exam by School Year

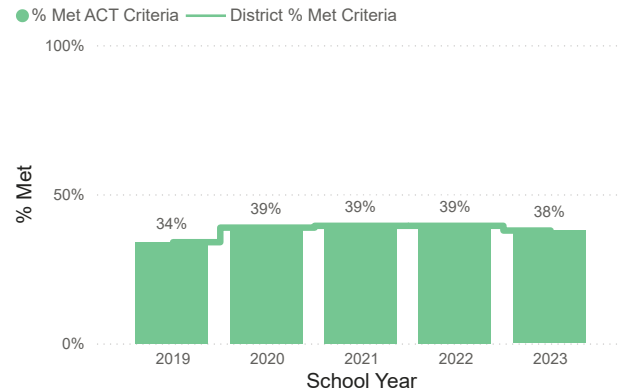


Indicator 6C, Prepared for post-secondary training: Students have earned at least one full credit in an Advanced Placement, International Baccalaureate, or Concurrent Enrollment course, or students have earned at least two full credits in Career and Technology Education courses, or students had a composite score of 21 or higher on the ACT. This is true for SY 2020 and SY 2021. A composite score of 18 or higher on the ACT rule was applied to SY 2018 and SY 2019.

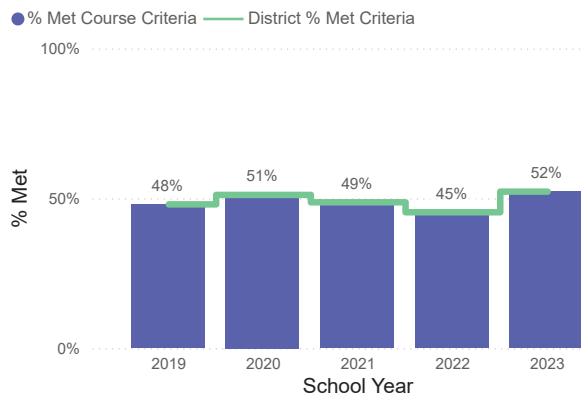
Met at Least One of the Criteria by School Year



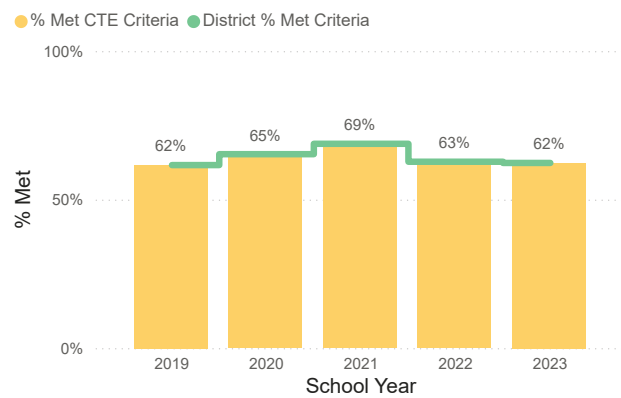
Percent of Students who Earned a 21 or higher on the ACT by School Year



Percent of Students who Earned at least one Full credit in an Advanced Course



Percent of Students who Earned at least two CTE Credits by School Year



Indicator 6D, Exit High School Graduating On-Time: Student graduates by the end of summer of their senior year or sooner. Averages include the two district-sponsored charter schools, Salt Lake Center for Science Education (SLCSE) and Salt Lake School for the Performing Arts (SPA).

Please Note: These charts show graduation and dropout rates for all Salt Lake City School District (SLCSD) high schools, including charter schools. If viewing these percentages at the district level, they will vary slightly from the USBE published graduation rates, due to the inclusion of SLCSE and SPA (charter school graduation rates are reported separately by the USBE and are not part of the overall SLCSD rate). Also, these data are NOT based on USBE four year cohort but rather the year's graduation rate.

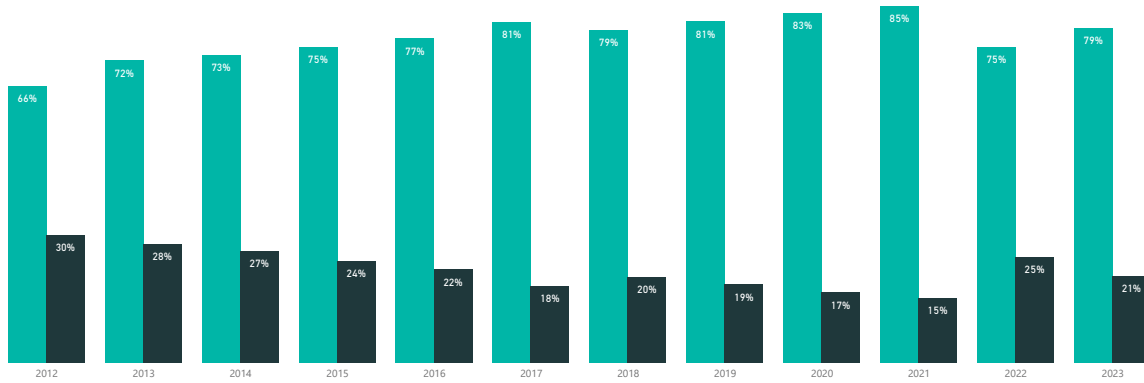
Graduation Overview by School

State Averages

2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
78%	81%	83%	84%	85%	86%	87%	87%	88%	88%	88%	88%

Graduation and Dropout Rates

● Graduation Rate ● Dropout Rate



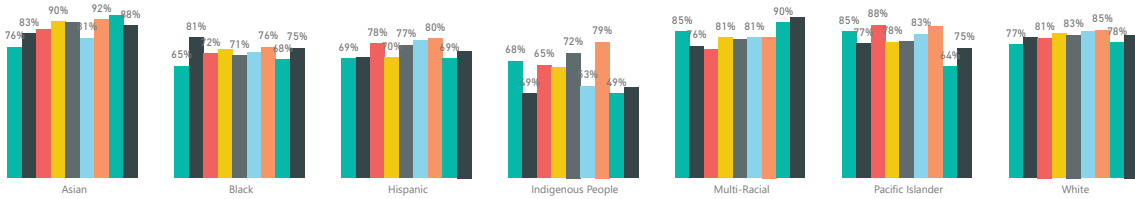
SALT LAKE CITY SCHOOL DISTRICT
Michelle Amiot, PhD
Research & Evaluation
Department of Assessment & Evaluation

*IF A CHART IS BLANK, THIS INDICATES A GROUP SIZE OF LESS THAN 10 STUDENTS FOR THAT YEAR AND PERCENTAGES ARE NOT REPORTABLE. IF THE CHART SHOWS 0%, THIS MEANS NONE OF THE STUDENTS IN THAT GROUP MET THE INDICATOR.

Graduation Rates by Race/Ethnicity

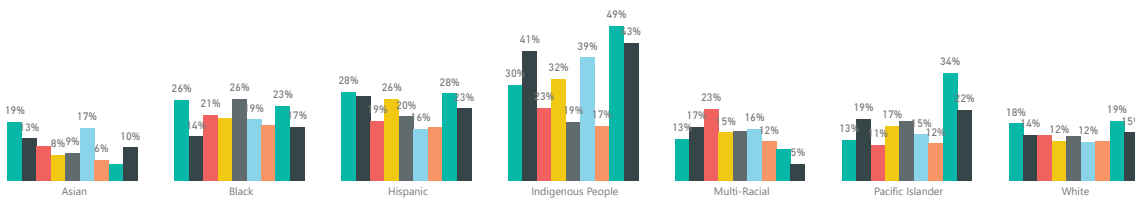
Graduation Rates by Ethnicity

Grad Year ● 2015 ● 2016 ● 2017 ● 2018 ● 2019 ● 2020 ● 2021 ● 2022 ● 2023



Dropout Rates by Ethnicity

Grad Year ● 2015 ● 2016 ● 2017 ● 2018 ● 2019 ● 2020 ● 2021 ● 2022 ● 2023

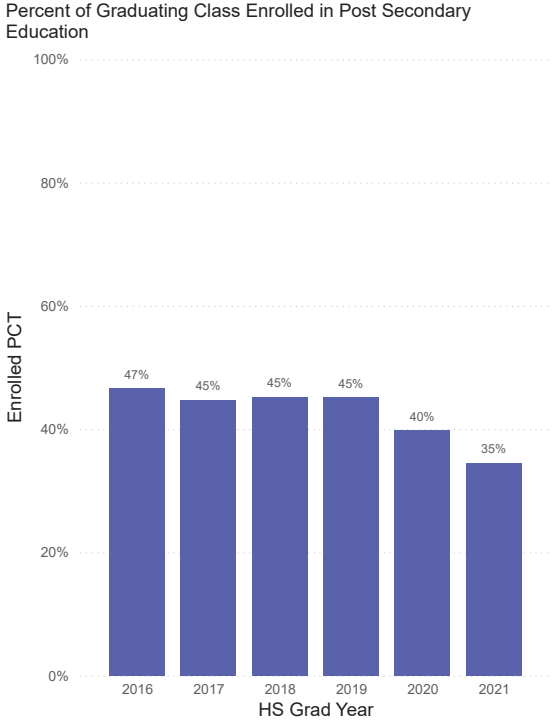


*IF A CHART IS BLANK, THIS INDICATES A GROUP SIZE OF LESS THAN 10 STUDENTS FOR THAT YEAR AND PERCENTAGES ARE NOT REPORTABLE. IF THE CHART SHOWS 0%, THIS MEANS NONE OF THE STUDENTS IN THAT GROUP MET THE INDICATOR.

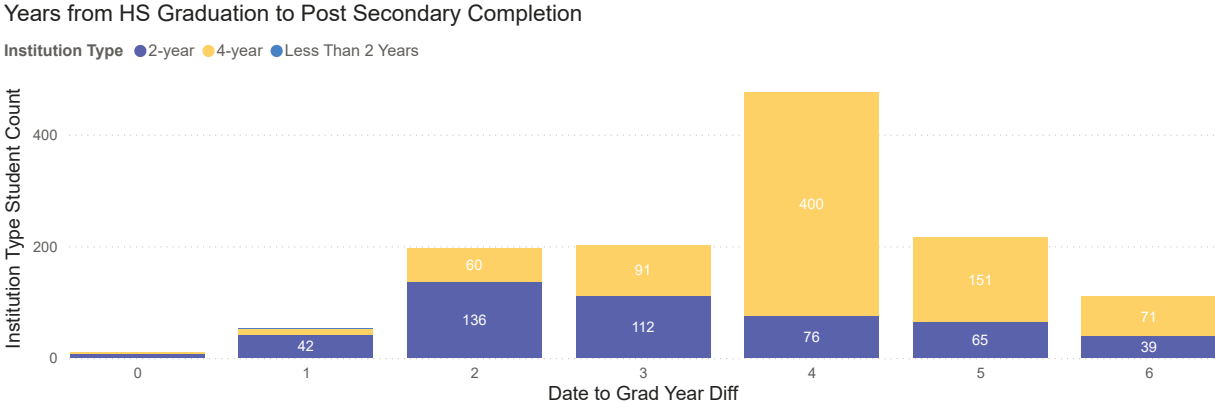
Post-Secondary Enrollment

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

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



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



STUDENT ACHIEVEMENT PLAN – COMMUNICATION AND COMMUNITY ENGAGEMENT

Communication and Community Engagement

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

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

1. Improve and increase communication with internal and external audiences.
 - a. Develop step-by-step training materials to show parents how to work with and navigate in PowerSchool.
 - b. Each school will be highlighted on the district website at least once a month.

2. Develop programs and initiatives targeted at sustaining best communication practices.
 - a. Work collaboratively with schools to use existing school marquees to share information from feeder schools.
 - b. Create training materials and incorporate the training into the annual professional development schedule.



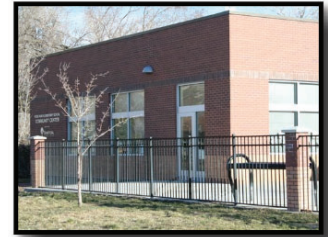
Community Education/Community Learning Centers

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

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

Research indicates that the services and activities present in community education/CLCs have a positive impact on student academic and behavioral achievement/success as well as parent engagement. As stated in the National Center for Family and Community Connections with Schools' monograph, *The Impact of School, Family and Community Connections on Student Achievement*, "students with involved parents, regardless of income or background are more likely to: earn higher grades and test scores, enroll in higher level programs, earn more credits, attend school regularly, have better social skills and improved behavior and graduate and go on to post-secondary education."

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



Rose Park CLC



**Mountain View/
Glendale CLC**



Liberty CLC



**West High School
Health Clinic**

STUDENT ACHIEVEMENT PLAN – FAMILY AND SCHOOL COLLABORATION**Family and School Collaboration**

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

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

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



STUDENT ACHIEVEMENT PLAN – EARLY CHILDHOOD

Early Childhood

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

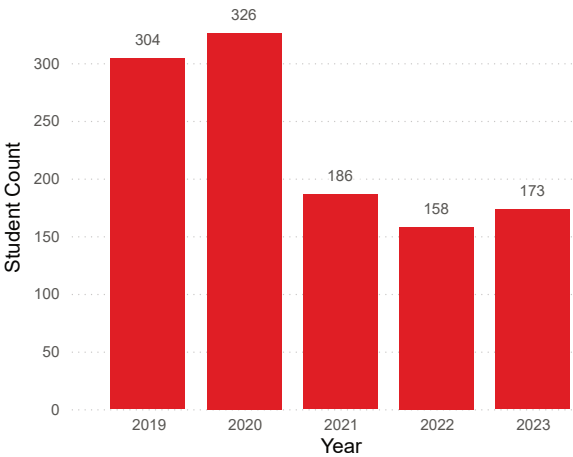
PATHWAY INDICATORS – EARLY CHILDHOOD

Measuring Pre-K Preparedness

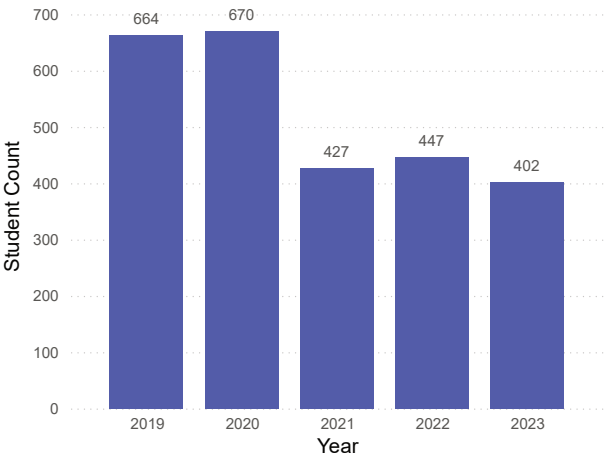
Indicator 1A, Access to quality Pre-K: Three- and four-year-old students attend the SLC Pre-K or Head Start program for more than 10 days.



Count of 3 y/o by School Year



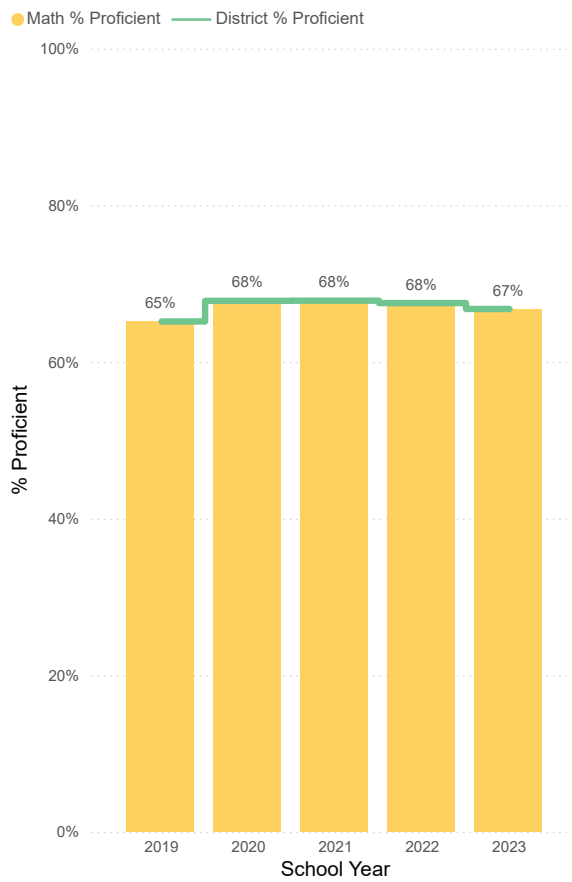
Count of 4 y/o by School Year



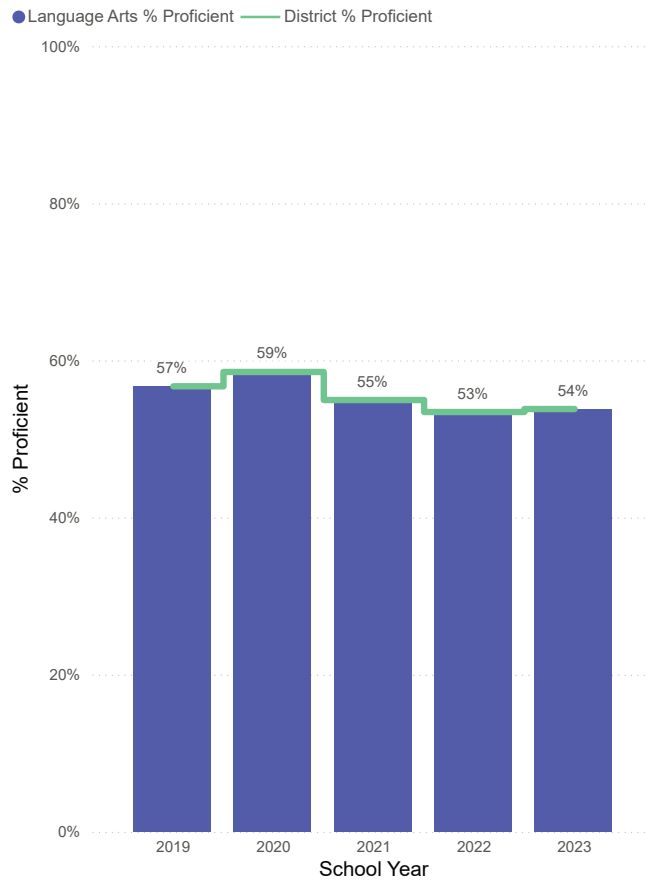
Indicator 1B, Enter Kindergarten academically prepared: Students are proficient in English Language Arts and Mathematics on the KEEP Entry.



Math Proficiency: Fall Assessment



Language Arts Proficiency: Fall Assessment

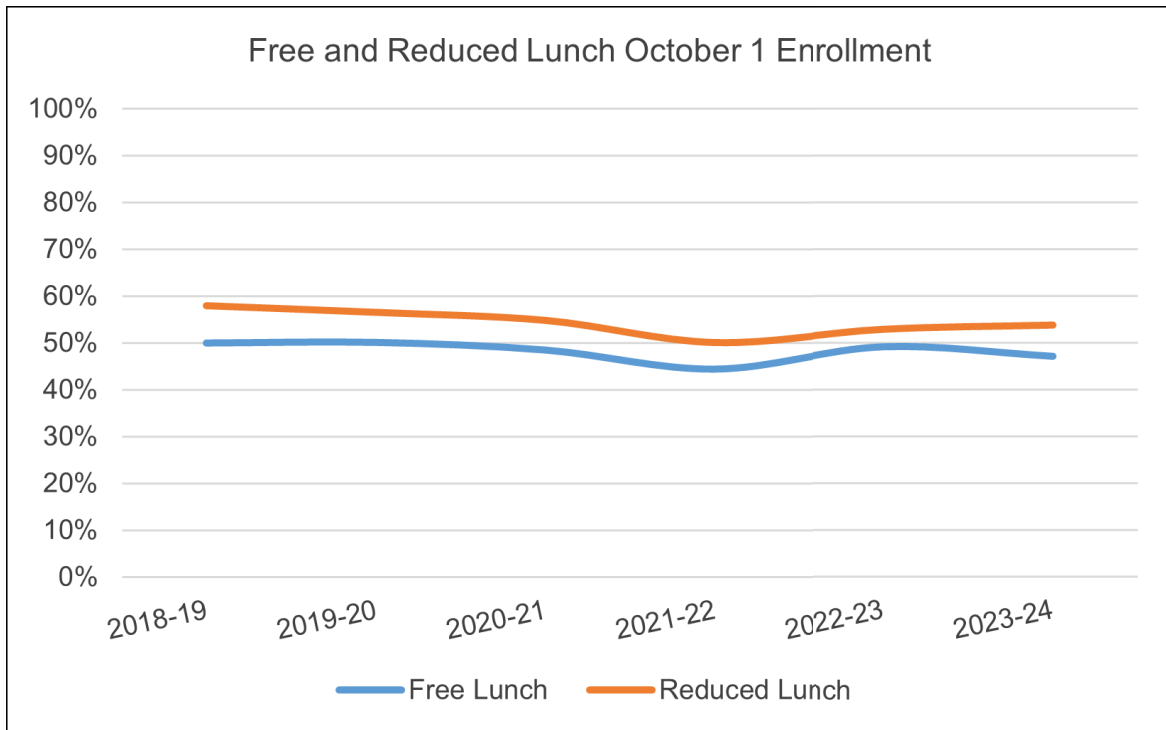


*2020 end of year assessments were not given, thus no data is provided.

Free and Reduced Lunch Trends

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

Fiscal Year	October 1 Enrollment			Percent		
	Free	Reduced	Total	Free	Reduced	Total
2018-19	11,552	1,831	23,108	49.99%	7.92%	57.92%
2019-20	11,395	1,452	22,733	50.13%	6.39%	56.51%
2020-21	10,289	1,340	21,220	48.49%	6.31%	54.80%
2021-22	9,100	1,167	20,500	44.39%	5.69%	50.08%
2022-23	9,862	748	20,075	49.13%	3.73%	52.85%
2023-24	9,225	1,305	19,591	47.09%	6.66%	53.75%



GLOSSARY OF TERMS

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

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

American College Test (ACT). The leading US admissions test, measuring what students learn in high school to determine academic readiness for college.

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

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

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

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

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

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

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

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

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

Collaborative for Academic, Social, and Emotional Learning (CASEL). The CASEL Guide to Schoolwide Social Emotional Learning (SEL) outlines an intentional and collaborative process for systemic Social Emotional Learning (SEL) implementation.

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

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

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

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

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

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

English Language Learner / Multi-Language Learner (EL/MLL). School districts must identify students, assess their abilities to understand, speak, read, and write English, and provide comprehensible and content-based instructional programs.

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

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

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

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

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

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

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

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

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

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

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

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

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

Kindergarten Entry and Exit Profile (KEEP). Utah's exam intended to inform various stakeholders, such as parents, teachers, and leadership, on the academic and social-emotional development of entering and exiting kindergarten students.

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

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

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

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

Parents as Teachers (PAT). A home visitor program where education professionals mentor parents on the best ways to help their children begin the learning process. PAT is based on the premise that parents are the first and most influential teachers of their children. PAT is available to all families within school district boundaries with children from birth to five years old. expendable", or "commercial type" funds, and are used to account for activities similar to private business activities.

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

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

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

Proprietary Funds. These are sometimes referred to as “income determination”, “non-

PowerSchool. Web-based student information system.

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

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

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

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

SEL. Social and emotional learning.

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

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

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

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

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

Science, Technology, Engineering, and Mathematics (STEM). Four related technical disciplines that are often grouped together. STEM is commonly used in education policy and curriculum choices to describe an approach to learning and development that integrates these areas.

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

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

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

World-Class Instructional Design and Assessment (WIDA). A consortium that develops English Language Development (ELD) standards and assessments to help students learn English in academic and social settings.